

2027

Forest Preserve District of Cook County, Illinois

Executive Budget Recommendation

Honorable Toni Preckwinkle, President
Forest Preserve District Board of Commissioners

For the programs and services of the Forest Preserve District of Cook County
as submitted to the Finance Committee of the Forest Preserve District Board of Commissioners



feel free

Executive Budget Recommendation

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and

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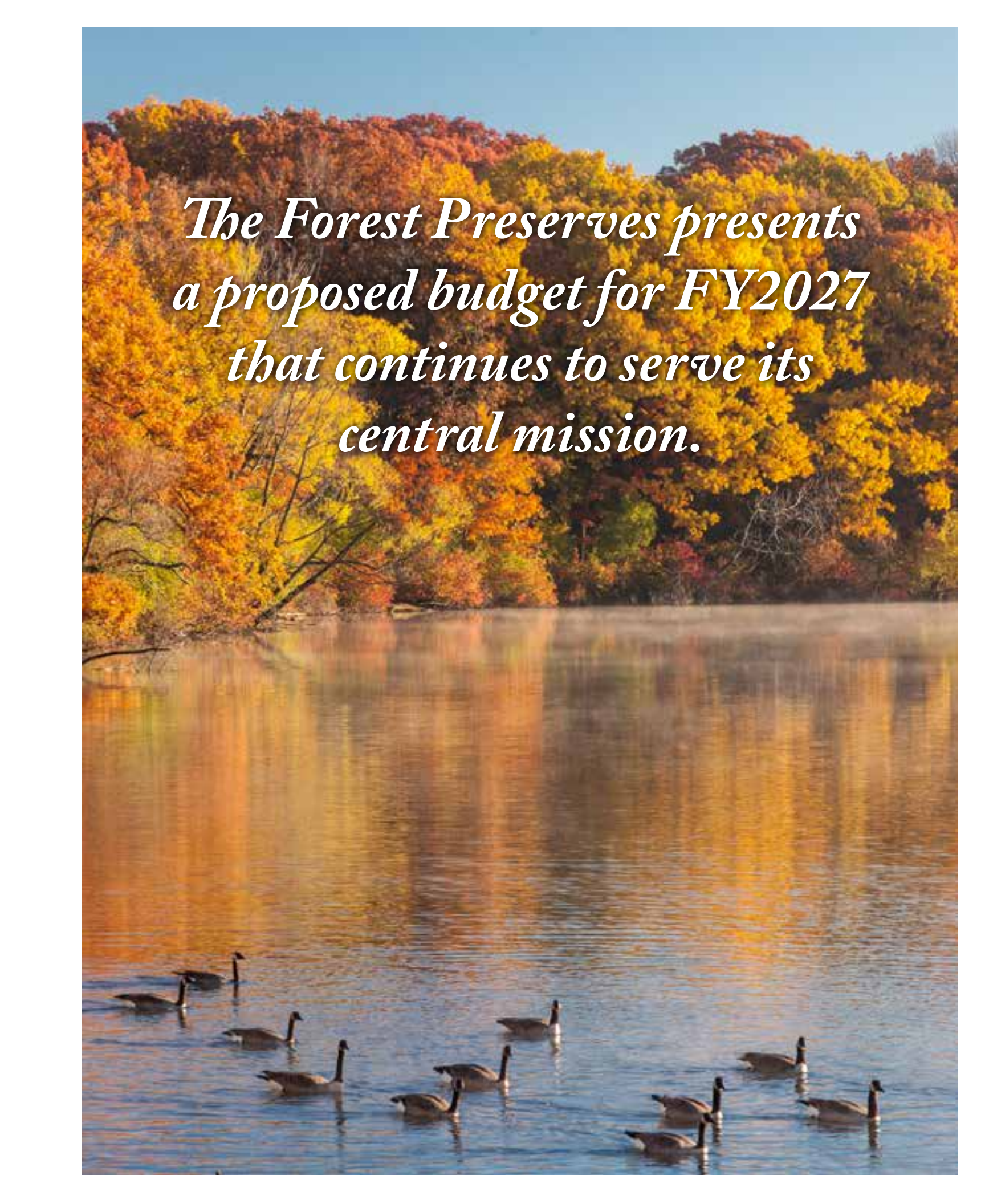
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2027



Our Mission Statement

To acquire, restore and manage lands for the purpose of protecting and preserving public open space with its natural wonders, significant prairies, forests, wetlands, rivers, streams, and other landscapes with all of its associated wildlife, in a natural state for the education, pleasure and recreation of the public now and in the future.



*The Forest Preserves presents
a proposed budget for FY2027
that continues to serve its
central mission.*

Introduction

The Forest Preserves of Cook County presents a proposed budget for FY2027 that continues to serve its central mission as outlined in the Next Century Conservation Plan (NCCP): restoring preserves to ecological health, acquiring and protecting more land, and providing opportunities for the diverse people of Cook County to enjoy the many benefits of spending time in nature. Despite a combination of rising costs yet stable funding, the FY2027 budget is a balanced and careful plan that maintains the Forest Preserves' momentum to refine successful programs, improve amenities and address needed capital maintenance.

In 2026, the Forest Preserves released "Forest Preserves of Cook County 2022 Referendum: Budgets, Investments and Impacts: 2023–2025," a report that outlines the effects the 2022 Clean Air, Clean Water and Wildlife Habitat Protection Referendum. By overwhelmingly passing the referendum, voters raised the tax levy by an additional one quarter of one tenth of 1% (0.025%). This has provided more than \$41 million annually to the Forest Preserves, of which approximately 38% is allocated to the pension fund and land acquisition and 15% to Brookfield Zoo Chicago and the Chicago Botanic Garden.

Fueled by funds from the referendum, the changes to the Preserves over the last year are impressive and undeniable. The Forest Preserves expanded the footprint for restoration and active ecological management by nearly 1,400 acres, raising the total land managed to more than 18,000 acres, the most in the history of the Preserves. More than 900,000 people enjoyed nearly 8,000 permitted picnics and other events in the Preserves. Thousands of volunteers logged more than 85,000 service hours, and tens of thousands visitors attended an event at one of six nature centers or out in a preserve, many in partnership with a diverse variety of community organizations.

The report also notes, though, that while the additional funding from the referendum is locked into the revenue for the Forest Preserves, consistent extraordinary growth is not. During the first years after the tax-levy increase, the Forest Preserves planned, built new capacity and invested in programs, personnel and initiatives to best utilize the extra resources. Since then, the goal has been to successfully maintain these endeavors while adjusting to budgeting within tighter parameters.

The Forest Preserves' FY2027 budget is notably larger than in recent years: The 6.6% increase over the FY2026 budget is four times more than the average increase in the previous two budgets, and the corporate fund rise of 11% is nearly twice as high. Expenses such as personnel costs, pension fund contributions and energy rates are growing at a higher rate than the Forest Preserves' sources of income.

To continue to balance the budget in a responsible manner, the Forest Preserves will turn to its reserve fund. For several years, conservative estimations and planning have allowed the reserve fund to reach a level that allows it to be utilized to balance the budget. For FY2027, the size of the reserve fund has also grown, allowing the rapidly increasing costs to be covered for this fiscal year.

The reserve fund's capacity to address sharply higher expenses in FY2027 cannot be counted on as an ongoing strategy: The factors that contribute to a growing reserve fund are more capricious. Expenses that were unanticipated before FY2026 are now known, and the Preserves will need to correct course in the coming years. At the current rate, the Forest Preserves will have halved its end-of-year balance in FY2028 and be in a deficit at the end of FY2029.

In the years before the referendum, the Preserves continually deferred necessary maintenance, severely limited progress toward NCCP goals and underfunded payments on long-term payments. To avoid returning to this type of scenario, the Preserves will strictly evaluate proposals for expansion—including if they would inevitably incur ongoing annual outlays for maintenance, staffing, administrative and other expenses—and we will work with partners and funders to find other non-tax funds for critical projects.

The Forest Preserves are responsible for lands that are a beloved and important resource that benefits the residents, natural world, human health, and long-term quality of life of Cook County. The proposed FY2027 budget allows leadership and staff at the Forest Preserves to continue to meet their commitment to stewardship of that resource.



Executive Summary

The Forest Preserves of Cook County proposed total budget for all funds for FY2027 is \$206,885,069, an increase of \$12,797,766 from FY2026, or 6.6%. The Corporate budget, which funds the day-to-day operations of the Forest Preserves, is \$103 million, an increase of \$10.2 million from FY2026. This budget allows the Forest Preserves to maintain ongoing programs for ecological restoration, public programs, improved amenities and critical maintenance.

The proposed FY2027 budget total property tax collection by the Forest Preserves for Cook County residents will increase from 2026 by approximately \$3.9 million for a total of \$151.1 million. Other primary revenue sources in the FY2027 budget include personal property replacement taxes revenue totaling \$12.1 million and nontax revenues totaling \$11.5 million.

Capturing inflationary growth. More than three-quarters of the Forest Preserves' operating budget comes from property taxes. To maintain pace with cost-of-living adjustments and other inflationary costs, the Forest Preserves has captured inflationary growth for its non-debt service funds in each budget for more than a decade. In the proposed FY2027 budget, the increase is 2.7%, lower than for FY2026, providing an additional \$3.9 million in funding.

Debt service funding. The Forest Preserves annual debt service payments have historically been paid in part with tax-levy funds. However, due to specific accounting practices required for general obligation bonds, a reserve fund has accumulated over time in the Forest Preserves Bond and Interest Fund. The proposed budget utilizes a release of \$2 million from these reserves in lieu of property taxes for the portion of debt funding for FY2027.

This debt-service reduction in the tax levy for FY2027 partially offsets the increase from capturing inflationary growth and accounts for a smaller proposed increase in property tax collection by the Forest Preserves than otherwise would be necessary. Projected capital needs for the Forest Preserves—including deferred maintenance and green fleet and building goals—may necessitate issuance of new general obligation bonds in the future.

Other reserve funds. The proposed FY2027 budget also includes other reserve fund transfers. The Forest Preserves Corporate Reserve Fund is estimated to be \$60 million at the end of 2026, due to strong tax revenues, license fees and

investments, expenditures below budgeted allocation, and a policy of retaining a financial reserve. For FY2027, the Forest Preserves is proposing transferring a total of \$31.1 million from the Corporate Reserve Fund: \$12.2 million to the Corporate Fund, \$7.3 million to the Self Insurance Fund, \$4.8 million for capital improvements and \$6.8 million to the Real Estate Fund. An additional \$6.5 million is allocated from the Real Estate Fund reserves to the Fund.

Personal Property Replacement Taxes. PPRT revenues, collected by the state of Illinois from corporations and other businesses and paid to local governments, rise and fall due to economic conditions and changing state allocation formulas. After several years of rising allocations to the District, far outpacing the budget target, PPRT revenues from the state have dropped over the last several years. To be confident that sufficient PPRT funding will be available as revenue, the proposed FY2027 PPRT revenue projection is \$12.1 million, steady with FY2026.

Rising costs in the Corporate budget. The 11% increase in the Corporate budget in FY2027 is markedly higher than the 3.7% increase in FY2026. This is largely driven by personnel costs, despite full-time equivalent staff positions remaining flat. Pay increases instituted in 2026 are now incorporated for FY2027, and health care costs, which rose from \$10.6 million in FY2025 to an anticipated cost of more than \$12 million in FY2026, are expected to continue to sharply rise. Non-personnel costs are budgeted to rise less than 1%, primarily due to increases in the costs of fuel, heating and cooling, goods and contracted services.

Pension fund contribution. The Forest Preserves will allocate \$15 million to pensions in FY2027, allowing the Preserves to fully ensure the Forest Preserve District Fund remains on the path to being entirely solvent. This represents an increase of \$1.4 million from FY2026 to meet the District's legally obligated contribution.

Support for Brookfield Zoo Chicago and the Chicago Botanic Garden. With the passage of the tax-levy referendum in 2022, the Forest Preserves committed to provide additional funds for capital needs to these world-class institutional partners. The proposed FY2027 budget will provide a total of \$19.7 million to Brookfield Zoo Chicago and \$12.2 million to the Chicago Botanic Garden.

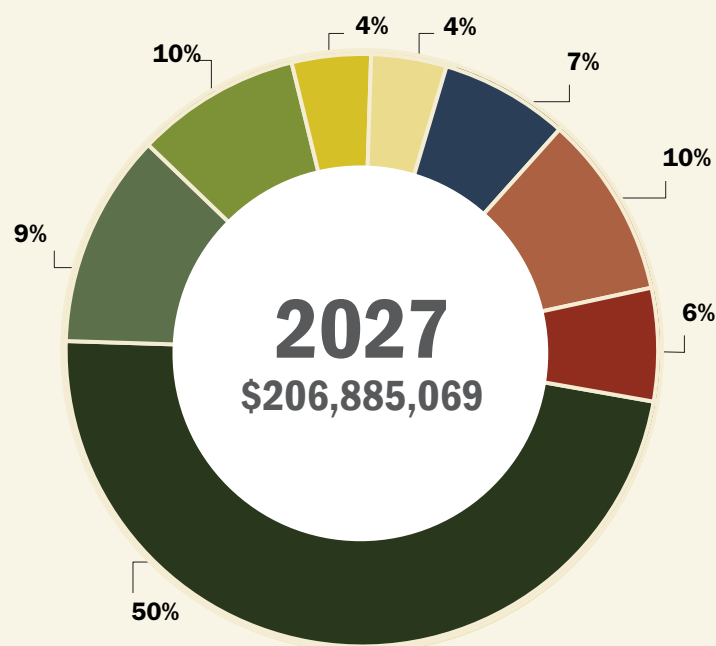
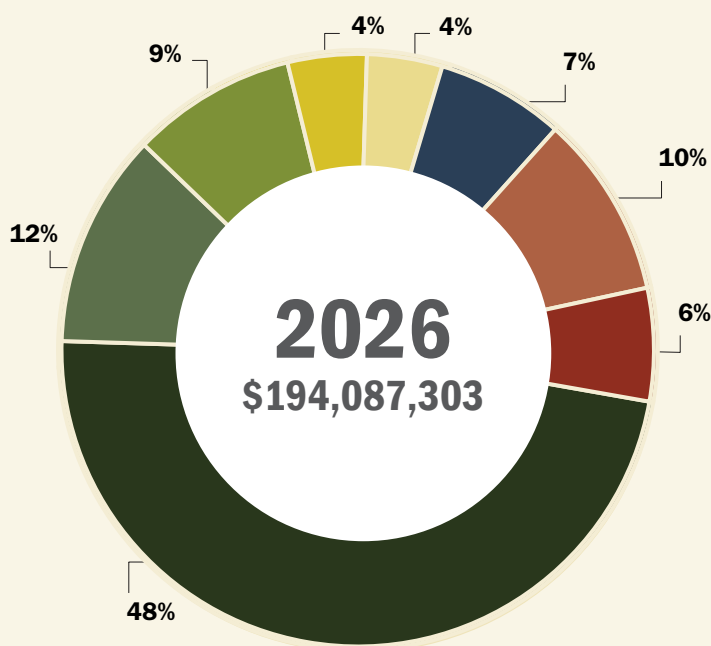
At-a-Glance

The proposed total FY2027 budget for the Forest Preserves of Cook County is 6.6% higher than 2026, with an 11% increase in the operating budget. The proposed total FTE positions will stay largely flat in FY2027, with the increase in the annual operating budget almost entirely due to increasing costs, not new expenditures.

For updated progress toward the overarching goals of the Next Century Conservation Plan, visit fpdcc.com/performance-management.



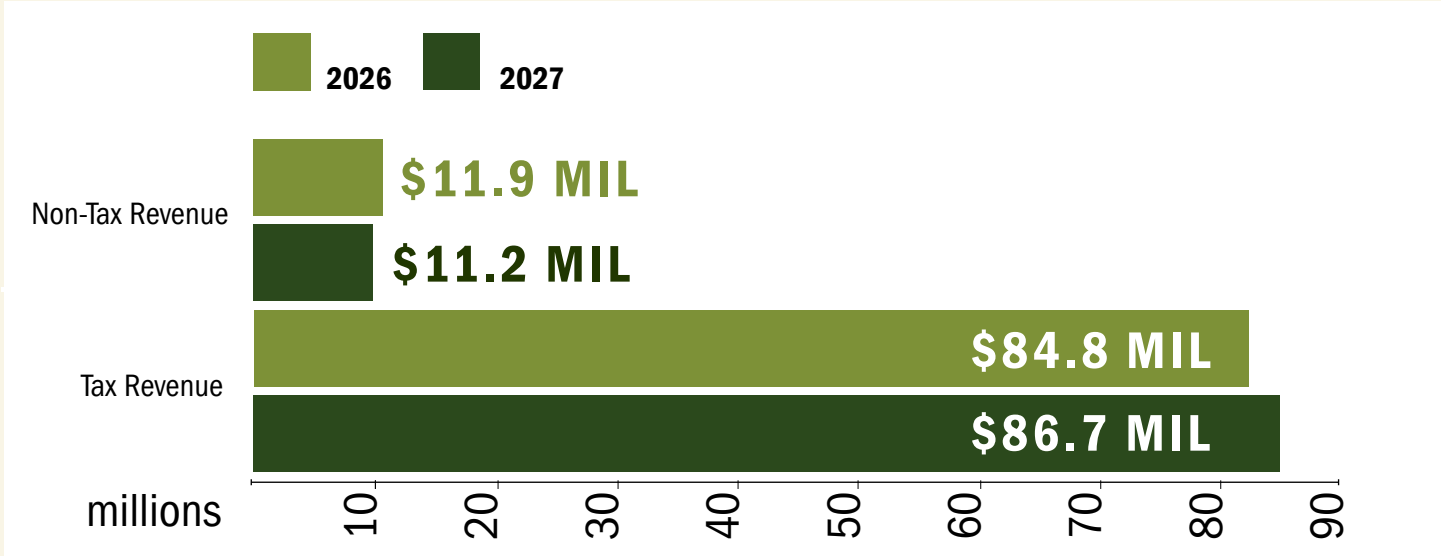
Budget by Fund



Corporate Constr & Devel Other Self-Insurance Bond & Interest Pension Zoological Botanic Garden

Corporate Fund Revenue

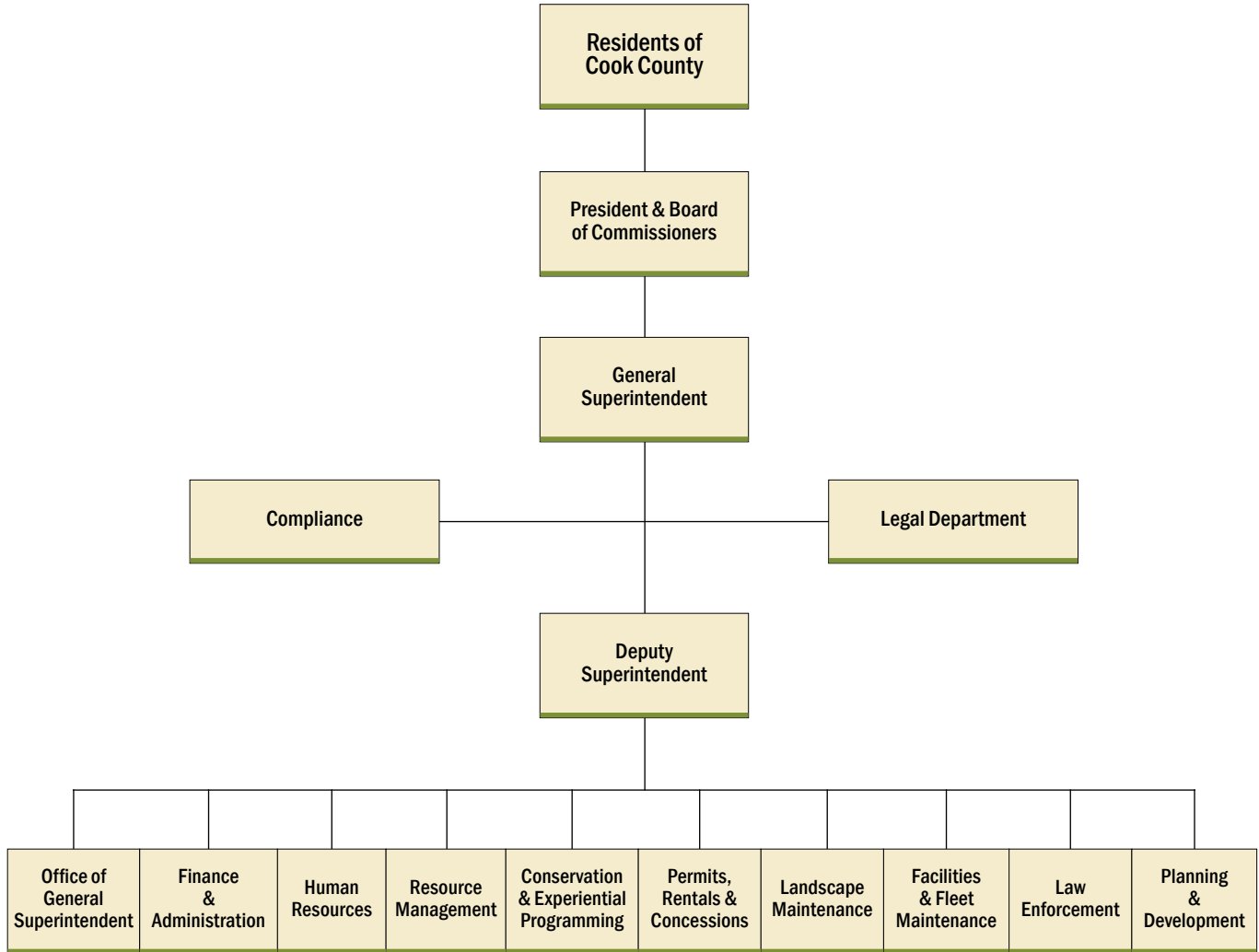
NON-TAX & TAX REVENUE:



NON-TAX REVENUE:

		2026	2027
License Fees	\$	3,350,000	2,600,000
Other	\$	1,380,000	1,380,000
Investments	\$	2,750,000	2,750,000
Fines	\$	50,000	50,000
Picnic	🏖️	1,767,500	1,800,500
Golf	🏌️	1,000,000	1,100,000
Camping	🏕️	800,000	800,000
Pools	🏊	430,000	430,000
Concessions	🍽️	312,000	312,000
Equestrian	🐎	21,000	21,000
Winter Sports	🎿	0	0
Total Non-Tax Revenue	\$	11,860,500	11,243,500

The Forest Preserve District of Cook County Organizational Chart



Accounting & Budgetary Practices

The accounts of the District are organized on a basis of funds and an account group to present the financial position and results of operations of each fund. The accounting system of the District is also designed to provide budgetary control over the revenues and expenditures of each fund. The accounting principles of the District conform to accounting principles generally accepted in the United States of America as applicable to governmental units or, in the case of the discretely presented component units, the Chicago Horticultural Society (“Chicago Botanic Garden”) and Chicago Zoological Society (“Brookfield Zoo”), as applicable to not-for-profits. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB) and for establishing not-for-profit accounting and financial reporting principles is the Financial Accounting Standards Board (FASB).

The District’s budget is developed in accordance with Generally Accepted Accounting Principles (GAAP) as applied to government units. With respect to government-wide funds, expendable trust funds and agency funds, the District follows the modified accrual basis of accounting in which revenues are recognized when they become both measurable and available as net current assets. Available means collectible within the current period or 60 days thereafter to pay liabilities of the current period. Taxpayer assessed taxes, gross receipts and personal property replacement taxes are considered “measurable” when they are in the hands of intermediary collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain. Revenues considered to be susceptible to accrual are: real estate taxes, personal property replacement taxes, land sale proceeds, concession receivables and interest receivables.

The Budget Development Process

The Forest Preserve District of Cook County Board of Commissioners must adopt the annual operating budget before or within sixty (60) days after the commencement of any fiscal year, which begins January 1. The Annual Appropriation Ordinance includes proposed expenditures and the means of financing them.

The budget development process begins with each department submitting a detailed request for appropriations to the Director of Budget and Management. These requests are reviewed with the Chief Financial Officer and General Superintendent. Further review occurs during meetings among the President, General Superintendent and Finance Committee of the Board.

The President’s Appropriation Ordinance recommendations are then submitted to the Board and referred to the Finance Committee. The Finance Committee may offer amendments to the President’s recommendations before submitting the Appropriation Ordinance to the Board for final approval.

The budget is available for public review for at least ten (10) days prior to the Board’s passage of the Annual Appropriation Ordinance. The Board must hold at least one public hearing on the budget prior to legally enacting it through the passage of the Annual Appropriation Ordinance.

The level of control where expenditures may not exceed the budget is the fund level of activity. The Chief Financial Officer is authorized to transfer budgeted amounts between various line items within any fund. The Board must approve any revisions increasing the total expenditures of any fund. The budget information referenced in the financial statements includes adjustments, if any, made during the year.

With the exception of unspent Capital Improvement, Construction and Development, and Bond funds, budgeted amounts lapse at year-end and are not carried forward to succeeding years. State statute permits the Capital Improvement Fund to remain open for five years. Unspent budgeted amounts for the Capital Improvement Fund are carried forward for four (4) succeeding years until the fund is closed.

For each fiscal year, the District’s audited “Annual Comprehensive Financial Report” document includes comparison of actual results of operations to the annual budget in the section entitled “Required Supplementary Information.”

FY 2027 Budget Calendar

Budget Kickoff

Forest Preserves department heads and deputies gather to discuss expectations for the upcoming budget year and departmental accomplishments, goals and challenges.

Department Requests Submission

Each Forest Preserves department submits personnel, non-personnel and other funds (if applicable) requests for FY2027.

Department Hearings

Departments are given the opportunity to further elaborate upon their requests with the General Superintendent, Deputy Superintendent, Chief Financial Officer, Comptroller and others in the Budget Team. Modifications are made to department plans if required from these conversations.

Budget Introduction

The President of the Board of Commissioners introduces the recommended FY2027 Budget.

Public Hearings

Before there is a vote by the Board of Commissioners on the Annual Appropriation Ordinance, the public can voice concerns and/or support for funding initiatives outlined in recommended FY2027 appropriation.

Vote on Annual Appropriation Ordinance

During a special meeting, the Board of Commissioners votes whether or not to approve the Annual Appropriation Ordinance as amended (if applicable).

BUDGET EVENTS

- June 17
Budget Kickoff
- June 17–July 17
Department Requests Submissions
- July 22–July 31
Department Meetings
- September 24
Presentation to Conservation and Policy Council
- October 7
Budget Introduction
- October 15
Public Hearing
- October 28
Departmental Hearing
- November 17
Vote on Annual Appropriation

Reader's Guide

The Annual Budget Recommendation and Annual Appropriation Ordinance publications provide a wealth of information about the budgetary practices and process, the details of the annual budget and the operations of the Forest Preserves of Cook County. Highlights, in order of appearance, include:

- **Map, Profile and Awards** provide background information about the Forest Preserves of Cook County: Properties and amenities, history and mission, and honors awarded to the District and partners since the last published budget.
- **Annual Appropriation Ordinance** is the annual ordinance and corresponding attachments that are voted for approval by the Board of Commissioners of the Forest Preserves District of Cook County. Attachment A provides the summary of the fiscal year's revenue sources for all ten of the District funds, as well as the funds' total budgets.
- **Position Summary** has all full-time and part-time/seasonal employees for the previous year's appropriation and the current budget, by department, in terms of positions and total salaries.
- **Estimated Revenues and Available Sources** lists tax and non-tax revenue categories for the previous year and the current budget, as well as the percentage change.
- **Department Sections** detail each departments' mission and composition, prior year's accomplishments, upcoming goals, organization chart, and the amounts budgeted for positions, total salaries and non-personnel services.
- **Capital and Related Funding Sources** contain a description of and the previous year's appropriation and the current budget by line expenditures for the Construction and Development Fund, Capital Improvement Fund, Real Estate Acquisition Fund, Resident Watchmen Fund and Bond and Interest Fund.
- **Fiduciary, Agency and Component Unit Funds** contain a description of and the previous year's appropriation and the current budget by line expenditures for the Pension Fund, Self-Insurance Fund, Grants Fund, and Brookfield Zoo Chicago and Chicago Botanic Garden funds.
- **Chicago Zoological Society and Chicago Botanic Garden** sections include information about each partner's accomplishments, annual revenue and budgeted expenditures, including detailed line items for each category/department.
- **Budgetary Chart of Accounts** This section identifies and explains the numbered account system under which all appropriations are represented, including salaries and wages, professional contractual services, materials and supplies, utilities, self-insurance and employee benefits, equipment and fixtures, building and construction, and other expenses.
- **Glossaries** define budgetary terminology, non-tax revenue sources, and the ten major funds in the budget.
- **Salary Schedules** have the salaries prescribed by step and grade for non-union employees, Teamsters Local 700, Police and "X" grade, as well as the non-union hourly rate schedule.
- **Property Tax Comparisons** give the latest available information on the taxation rates per \$100 in valuation over time and as a percentage of the property tax bill in Chicago and other Cook County municipalities.
- **Fee Schedule** delineates fee categories for public usage of District facilities including picnics, pools, snowmobiling, cross-country skiing, camping, horse and dog licensing, pavilion rentals, special usage fees (permits for special events and special use categories) and the golf fee schedule.

How to Read the Numbers

1

01 - Corporate Fund ———— 2
5120-Finance & Administration (Office)

3

4

7

8

Title	GRADE	Total FTEs	2026 Total Salaries	Total FTEs	2027 Total Salaries
0120-Chief Financial Officer	24	1	180,381	1	194,812,
2501-Comptroller	24	1	144,103	1	155,631,
2504-Director of Procurement	24	1	140,214	1	151,431,
6013-Dir of Financial and Info Tech	24	1	136,458	1	147,375,
1057-Information Technology Mgr/FPD	22	3	385,195	3	422,272,
2519-Accounting Manager I-FPD	22	1	139,092	1	150,219,
6012-Director of Budget and Management	22	1	135,716	1	147,258,

Acct#/Description	2026 Appropriation	2027 Recommendation	Difference
Personnel Services			
501010-Sal/Wag Of Reg Employees	\$2,760,507	\$3,021,851	\$261,345
501030-Turnover Adjustment	(117,045)	(112,639)	4,406
501190-Schedule Salary Adj.	\$165,630	\$196,420	\$30,790
501511-Mandatory Medicare Cost	\$40,027	\$43,817	\$3,789
501590-Group Life Insurance	3,299	3,794	495
501610-Group Health Insurance	428,636	540,081	111,445
501640-Group Dental Insurance	12,795	14,715	1,920
501690-Vision Care	2,506	2,882	376
501836-Transp & Travel Expenses	3,000	6,000	3,000
Total Personnel Services	\$3,299,355	\$3,716,920	\$417,565
Contractual & Professional Services			
520260-Postage	14,000	11,000	(3,000)
520830-Professional Services	112,000	112,000	-
520894-Auditing Services	126,342	132,161	5,819
501790-Prof /Tech Membership Fees	3,465	3,698	233
501805-Training Program Staff	10,000	10,000	-
Total Contractual & Professional Services	\$265,807	\$268,859	\$3,052
Materials & Supplies			
530170-Institutional Supplies	6,733	6,500	(233)
530600-Office Supplies	6,500	6,500	-
530635-Books, Periodicals & Publish	3,620	3,620	-
Total Materials & Supplies	\$16,853	\$16,620	(\$233)
Department Total	\$3,582,015	\$4,002,399	\$420,384

1 - Fund Designation

2 - Fund Name

3 - Dept Number

4 - Dept Name

5 - Budget Year

6 - FTE (full time equivalent) - based upon
2,080 hours per year

7 - Position Job Code

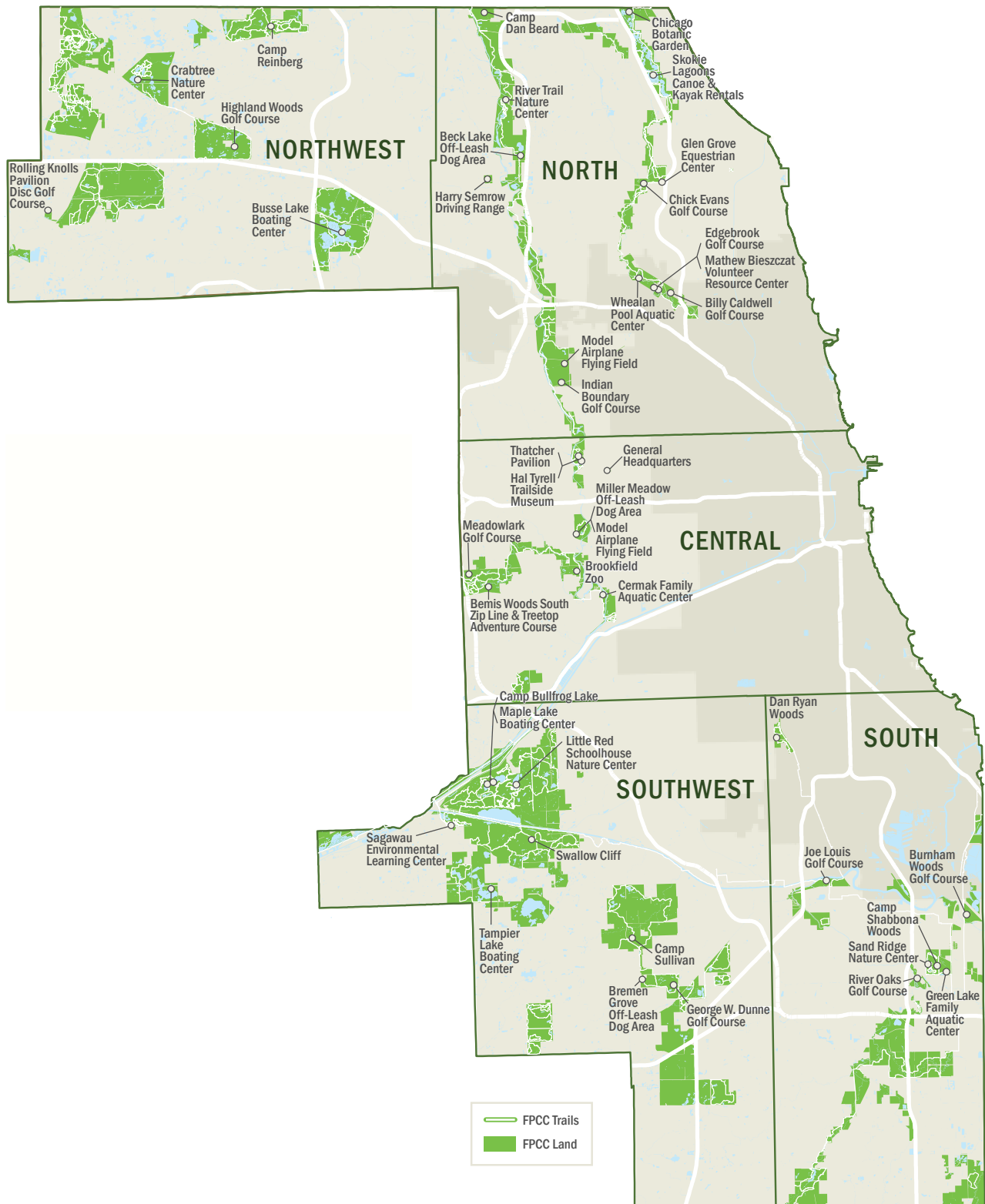
8 - Position Name

9 - Account Number

10 - Account Name

11 - Account Class Subtotals

Forest Preserves of Cook County Map



Profile: Forest Preserves of Cook County

The Forest Preserves of Cook County, with more than 70,000 acres, is a regional treasure and a critical resource for Cook County. The preserves help control floods in our neighborhoods, clean our water and air, provide an escape into nature, and improve the health and quality of life of millions of people. Healthy preserves also help attract business and investment in the region.

The Forest Preserves of Cook County is the oldest and largest forest preserve district in the United States, providing an escape into a world teeming with wildlife and rich with outdoor recreation and environmental education opportunities. Within its boundaries are rare habitats that offer plant and animal diversity on par with the rainforests of the world. Thanks to dedicated restoration and conservation efforts, native plants and wildlife—including North American river otters, blue spotted salamanders, native orchids, and birds such as bald eagles and bobolinks—continue to return to or flourish on our lands.

Each year, the Forest Preserves receives an estimated 62 million visits, as people use these lands and facilities to enjoy nature, bicycle, hike, fish, cross-country ski, picnic, canoe, or simply relax. Facilities located in the preserves include nature centers, boat rentals, equestrian stables, golf courses and driving ranges, and aquatic centers. Among the treasures of the Forest Preserves of Cook County are Brookfield Zoo Chicago and the Chicago Botanic Garden, two world-class institutions located on FPCC land and supported by funding of the Forest Preserves.

More than 100 years ago, as our young metropolis was quickly expanding, civic leaders in Chicago had the wisdom and foresight to protect natural lands. The founders of our Forest Preserves predicted the explosive population growth and anticipated the wave of urban development that would sprawl far beyond the city limits of Chicago into the open prairie, forest, wetland and farm field.

They dreamed of a region that preserved its natural character and sense of place, where city and suburb flowed together along vast expanses of open land traversing Cook County.

In February 1915, the Board of Forest Preserve Commissioners held its first meeting, and the Forest Preserves acquired its first piece of property in 1916—500 acres in what is now known as the Deer Grove Forest Preserve.

While the District has experienced many changes over the decades, three central tenets were established more than 100 years ago which continue to guide our work today:

Preservation: The Forest Preserves acquire, restore and manages land to preserve public open space and the habitats that wildlife and plants need to thrive.

Education: The Forest Preserves provides environmental education programming for all ages, with a particular focus on offering information and experiences that will inspire the next generation to take responsibility for protecting the land, plants and wildlife of our region.

Recreation: Not only are the Forest Preserves close to home, but they are also fun and affordable, offering accessible recreation opportunities to all residents of Cook County.

The Forest Preserve District is a separate body and political subdivision of the State of Illinois. The Forest Preserves has independent taxing powers and its boundaries are the same as those of Cook County. It is governed by a President elected by voters across Cook County, and a Board of Commissioners elected by Cook County voters from 17 districts within the county. The President and Commissioners are elected for four-year terms. The President and Commissioners also serve on the Cook County Board in the same capacities.

The Forest Preserves of Cook County is administered by a General Superintendent and Department Heads from each of ten departments: Finance and Administration; Human Resources; Resource Management; Conservation and Experiential Programming; Permits, Rentals and Concessions; Landscape Maintenance; Fleet and Facilities Maintenance; Legal; Law Enforcement; and Planning and Development. The Office of the General Superintendent serves as an 11th Department.



Awards

July–December 2025

The Chicago Wilderness Alliance gave the Powderhorn Lake Habitat Restoration project a **Force of Nature Award** for its incredible feat of ecological engineering and as an example of what collaboration and perseverance can achieve. The project was completed in 2023 and restored more than 100 acres of wetlands by reconnecting Powderhorn Lake to Wolf Lake, helping to reestablish important habitat that plants, animals and people need to thrive.

The Chicago Wilderness Alliance gave Busse Forest Nature Preserve a **Platinum Accreditation** from its Excellence in Ecological Restoration Program, which recognizes high-quality restoration sites and develops professional standards of excellence in natural resource management and ecological restoration.

The Illinois Alliance for Clean Transportation gave Eric Pedersen, director of facilities and fleet for the Forest Preserves, a **Leadership Award** for implementing key strategies from the Sustainability & Climate Resiliency Plan, with a focus on reducing fleet emissions and building the infrastructure needed for a green fleet.

January–June 2026

The National Association of County Park and Recreation Officials gave the Seed Amplification Program a **Conservation Award**, which recognizes an exceptional effort to acquire, restore and preserve natural areas or significant conservation areas, as well as programs that create public awareness and appreciation for conservation effort.

The National Association of Counties gave the Seed Amplification Program an award in the **County Resiliency: Infrastructure, Energy and Sustainability** category, which highlights county programs optimizing new technologies, environmental stewardship and infrastructure innovation.

The National Recreation and Park Association gave the Seed Amplification Program an **Innovation in Environmental Resilience Award**, which recognizes park agencies that lead localized solutions to address global or regional environmental challenges.

The National Association of County Park and Recreation Officials gave Anne Stake and Sue Gorr, volunteer stewards at Jens Jensen and Deer Grove-West preserves, an **Outstanding Volunteer Award**, which is presented to individuals who have made a significant contribution of personal time and talent.

Forest Preserve District Of Cook County, Illinois Annual Appropriation Ordinance

For Fiscal Year Beginning January 1, 2027

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. 2027.

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. 2027.

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:

- A. 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
- B. 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.
- C. The Director of Procurement 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.
- D. Before entering into contracts for goods or services over 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 2027, 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, *President Board of Commissioners*
of the Forest Preserve District of Cook County, Illinois

Frank J. Aguilar	Stanley Moore
Alma E. Anaya	Josina Morita
Scott R. Britton	Kevin B. Morrison
John P. Daley	Sean M. Morrison
Bridget Degnen	Michael Scott, Jr.
Bridget Gainer	Tara S. Stamps
Bill Lowry	Maggie Trevor
Dr. Kisha E. McCaskill	Jessica Vásquez
Donna Miller	

**Attachment A****FOREST PRESERVE DISTRICT OF COOK COUNTY, ILLINOIS
SUMMARY OF APPROPRIATION SOURCES, AND TAX LEVY
FOR FISCAL YEAR BEGINNING JANUARY 1, 2027**

Fund	Property Tax Revenue	Uncollectible & Refunds	PPRT Tax	Non-Tax Revenue	Fund Balance	Fund Transfer	Budget
Corporate	\$81,899,026	(\$2,456,971)	\$7,250,000	\$ 11,243,500	\$12,209,927	(\$18,879,585)	102,845,482
Self Insurance	0	0	0	30,000	1,500,000	7,340,000	8,870,000
C & D	20,200,000	(606,000)	0	0	0	0	19,594,000
Debt Service	7,977,175	0	0	0	0	0	7,977,175
PPRT Debt Service Abatement	(3,559,000)	0	3,559,000	0	0	0	0
Fund Balance Debt Service Abatement	(2,050,000)	0	0	0	2,050,000	0	0
Pension	14,628,814	0	403,014	0	0	0	15,031,828
Zoological	19,722,861	(591,686)	586,439	0	0	0	19,717,615
Real Estate	0	0	0	0	6,450,000	6,800,000	13,250,000
Capital Imp	0	0	0	0	2,304,647	4,739,585	7,044,232
Resident Watchman	0	0	0	223,000	180,000	0	403,000
Botanic Garden	12,240,487	(367,215)	278,465	0	0	0	12,151,737
	\$151,059,363	(\$4,021,871)	\$12,076,918	\$11,496,500	\$24,694,574	\$0	\$206,885,069

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

1. Revenue Fluctuations: 5.5 percent of Corporate Fund Gross Revenues
2. Unexpected Expenditures: 1 percent of Corporate Fund Expenditures
3. 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

	2026 APPROPRIATION		2027 RECOMMENDATION	
	TOTAL FTEs	TOTAL SALARIES	TOTAL FTEs	TOTAL SALARIES
Full-Time Employee Corporate				
5110-Office of the General Superintendent (Office)	36	3,552,381	36	\$3,877,241
5120-Finance & Administration (Office)	25	2,760,507	25	3,021,851
5122-Human Resources (Office)	11	1,091,552	11	1,223,317
5131-Resource Management (Office)	92	7,432,446	92	8,119,709
5135-CEP (Office)	69	5,186,585	69	5,675,485
5140-Permits, Rentals & Concessions (Office)	13	1,069,662	13	1,216,697
5152-Landscape Maintenance (Office)	165	11,230,919	165	12,231,678
515354 - Facilities & Fleet Maintenance	67	6,007,531	67	6,653,486
5160-Legal (Office)	13	1,555,186	13	1,682,540
5170-Law Enforcement (Office)	139	12,113,099	139	12,723,445
5180-Planning & Development (Office)	24	2,481,113	24	2,736,107
Full-Time Employee Total	653	\$54,480,981	653	\$59,161,556
Part Time/Seasonal Employee				
5110-Office of the General Superintendent (Office)	2.9	141,373	2.9	\$152,683
5131-Resource Management (Office)	2.5	116,844	2.5	126,192
5135-CEP (Office)	27.9	1,257,831	27.9	1,360,292
5140-Permits, Rentals & Concessions (Office)	10.1	470,400	9.9	500,476
5152-Landscape Maintenance (Office)	21.0	1,039,802	21.0	1,122,987
5180-Planning & Development Maintenance	0.5	20,457	0.5	22,194
Part-Time/Seasonal Total	64.9	3,046,707	64.7	\$3,284,823
Corporate Total	717.9	57,527,689	717.7	62,446,379



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, 2027

<u>Tax Revenue</u>	<u>2026</u>	<u>2027</u>	<u>% Change</u>
411010-Property Tax Revenue	\$77,549,082	\$79,442,055	2%
411050-Property Replacement Tax	7,250,000	7,250,000	0%
Total Tax Revenue	\$84,799,082	\$86,692,055	2%
<u>Non-Tax Revenues</u>			
411310-Concessions	\$312,000	\$312,000	0%
411330-Equestrian Licenses	21,000	21,000	0%
411070-Investment Earnings	2,750,000	2,750,000	0%
411210-Golf Revenue	1,000,000	1,100,000	10%
411230-Picnic Permits	1,767,500	1,800,500	2%
411270-Campgrounds	800,000	800,000	0%
411350-Pool Revenue	430,000	430,000	0%
411360-Fees	3,350,000	2,600,000	-22%
411390-Fines	50,000	50,000	0%
411460-Other Revenue	1,380,000	1,380,000	0%
Total Non-Tax Revenue	\$11,860,500	\$11,243,500	-5%
Total Tax and Non Tax Revenues	\$96,659,582	\$97,935,555	
<u>Other Financing Sources</u>			
411490-Fund Balance Contributions	\$3,250,000	\$12,209,927	276%
Total All Revenues	\$99,909,582	\$110,145,482	10%
Transfer to Real Estate Fund	(7,300,000)	(7,300,000)	
Total Corporate Operating Revenue	\$92,609,582	\$102,845,482	

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, 2027

Category / Department	Personnel Services*	Program Expenses**	Total
5110-Office of the General Superintendent	\$4,880,219	\$1,324,220	\$6,204,439
5120-Finance & Administration	3,716,920	285,479	4,002,399
5122-Human Resources	1,481,737	193,097	1,674,834
5131-Resource Management	10,564,303	338,000	10,902,303
5135-CEP	8,996,176	1,249,737	10,245,913
5140-Permits, Rentals & Concessions	2,132,229	667,800	2,800,029
5152-Landscape Maintenance	17,413,364	965,500	18,378,864
515354-Facilities & Fleet Maintenance	8,705,586	6,819,413	15,524,999
5160-Legal	2,220,385	401,000	2,621,385
5170-Law Enforcement	16,984,497	1,047,500	18,031,997
5180-Planning & Development	3,491,678	144,173	3,635,851
5199-District-Wide Services	395,000	8,427,468	8,822,468
Total	\$80,982,095	\$21,863,387	\$102,845,482

* 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.



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2027

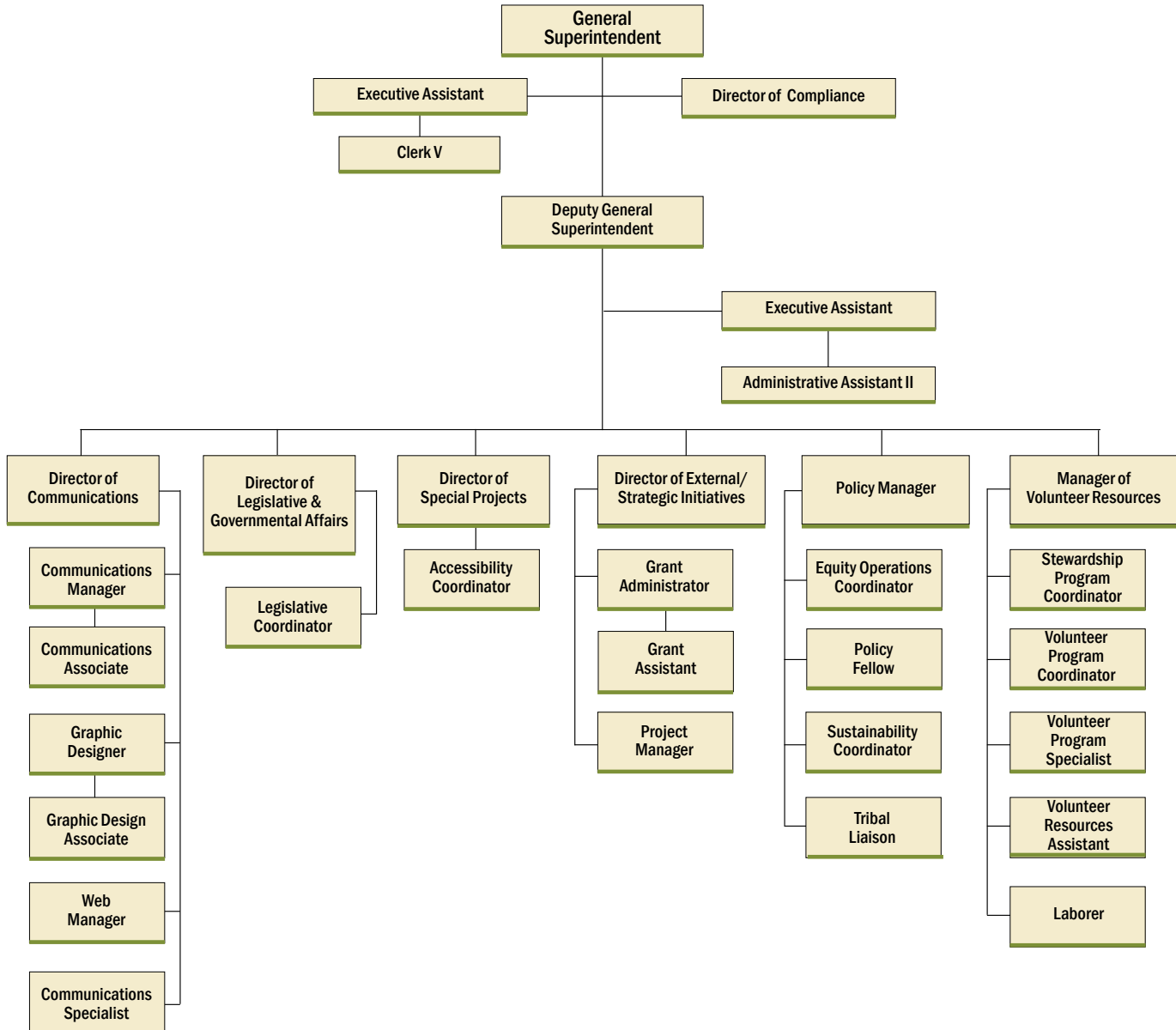


Office of the General Superintendent

MISSION:

To ensure that the overall mission of the Forest Preserve District is advanced through the plans, programs and activities of all departments.

Office of the General Superintendent Organizational Chart



Office of the General Superintendent

The Office of the General Superintendent (OGS) is responsible for ensuring all programs, policies and department work plans are aligned with the Forest Preserves of Cook County's mission. OGS secures public and private resources to advance the mission and ensures that these resources are used effectively, efficiently and in full compliance with policies, procedures and legal requirements. OGS oversees communications provided to the public, facilitates broad civic stewardship of the preserves, and cultivates partnerships with government agencies, cultural institutions, universities, non-profit advocates, and a wide range of organizations that support biodiversity conservation, environmental education and outdoor recreation.

The Office of the General Superintendent is comprised of the following functional areas: Executive Office, Communications, Compliance and Volunteer Resources.

The Executive Office oversees the entire Forest Preserves staff and guides efforts that align with the Next Century Conservation Plan (NCCP), an ambitious 25-year plan to protect, expand and restore nature and make the preserves more welcoming and accessible to all residents of Cook County. The Executive Office provides strategic support to the Office of the President and Forest Preserves Board of Commissioners, as well as the Conservation and Policy Council, and provides direction on all plans, operations and programs. The Executive Office works with staff from all departments and external entities to develop, coordinate and advocate legislative proposals for the state legislature and Board of Commissioners, and serves as liaison for federal, state and municipal leaders. The Executive Office also directs internal and external strategic initiatives, oversees and directs performance measurements, develops policies and procedures, oversees sustainability and climate resiliency

efforts, manages initiatives to make the preserves more accessible, coordinates efforts to promote racial equity and diversity and inclusion, secures grant funding, and serves as a partner to the Forest Preserve Foundation in efforts to raise additional resources to support the Forest Preserves.

Communications generates media coverage of activities, initiatives and events by disseminating news to electronic, print and broadcast media. Communications serves as the official spokesperson to the media and provides information to the public via the Forest Preserves' website, social media, newsletter, quarterly event guides, on-site signage, advertising, an annual photo contest and wall calendar and other outlets.

Compliance ensures that the Forest Preserves is in full compliance with legal requirements and policies and procedures. Compliance provides annual training concerning the Employment Plan and Supplemental Policies Manual and serves as liaison to the Office of the Independent Inspector General. Finally, Compliance ensures that no political considerations are factored into employment actions for non-exempt employees.

Volunteer Resources provides meaningful volunteer opportunities for individuals and groups that enhance the health, safety and beauty of the Forest Preserves. Volunteer Resources oversees programs, both independently and in collaboration with other local and national volunteer organizations, that focus on ecological stewardship, litter removal, visitor safety, community science and more to support the restoration and maintenance of the Forest Preserves while making all visitors feel welcome.

ACCOMPLISHMENTS: July 2025–June 2026

Advancing Equity and Welcoming All Residents

The Forest Preserves continues to work to advance equity, diversity and inclusion in our workplace, with our partners and throughout the preserves.

- Hired an Equity Operations Coordinator to support the Forest Preserves' efforts to advance equity, improve internal practices and culture and strengthen engagement with communities.
- Concluded the 2023–2025 Racial Equity, Inclusion and Diversity Action Plan.
- Launched the Employee Operations and Engagement Committee to create a forum for staff input, strengthen internal communication and identify opportunities to improve workplace culture and practices.
- Promoted the Preserves to a diverse audience leveraging paid, earned, owned and shared media including nearly 200 History & Culture events through the Forest Preserves website and social media.
- Maintained and expanded the fpdcc.com website, which was visited 1.73 million times from July 2025 through June 2026. Key achievements include enhancing the event listing UI/UX to improve user discovery, optimizing digital forms and driving ongoing web accessibility compliance.
- Offered the New Volunteer Training & Support (NEWTS) program, a county-wide orientation and retention program for first-time volunteers.
- Analyzed, summarized and presented the results of the 2025 Workplace Culture Survey to Senior Staff.
- Collaborated with the Cook County Office of the President's Accessibility Working Group to coordinate accessibility projects across the county.

Using Resources Efficiently and Effectively

- Pursued support from federal, state, local and private agencies and worked closely with the Forest Preserve Foundation and partners to secure \$12,112,386 in funding, including.
 - o \$5.1 million in American Rescue Plan Act funding from: Cook County Department of Environment and Sustainability to support land acquisition and restoration in Southeast Cook County; \$709,500 to support Conservation Corps from the Department of Commerce and Economic Opportunity; \$217,900 from Cook County's Invest in Cook Program to improve Des Plaines/Salt Creek Trail South connections; and \$100,000 from the US Forest Service to implement oak tree recovery activities.
 - o \$77,000 from the Forest Preserve Foundation in support of the Conservation Corps program and to install benches along trails. \$139,323 in grants to partners supported by the Forest Preserves that secured to advance our mission, including support for the Conservation Corps, ecological restoration and community engagement.
- Secured approximately \$100,000 in ComEd rebates from electric vehicle purchases and Illinois Propane Association rebates for the diesel-to-propane truck conversions completed in-house (\$140k).
- Offered four Trash Bash events, partnering with local organizations to divert from landfills a wide array of items, from electronics to medicines. This program supported in part by the National Recreation Professionals Association with a \$15,000 grant.
- Created a new volunteer position dedicated to collecting behavioral data on ambassador animals at Nature Centers.
- Established a cross-departmental system that provides data on closures, repair, accessibility and other status updates for all public restrooms, allowing Forest Preserves staff to more efficiently address issues and share information with the public.
- Continued trail research and monitoring to learn how visitors use the trail system and gather information to help manage trails and protect natural areas.

- Added a new Data and Evaluation Analyst position to help the Forest Preserves better track and understand performance measures, evaluate programs and initiatives and use information to identify opportunities for improvement.

Safeguarding the Forest Preserves for Generations to Come

- Supported thousands of volunteers who work to restore the preserves to ecological health, improve trail safety, monitor threatened species and more. From July 2025 through June 2026, volunteers logged more than 84,754 service hours—equivalent to more 9.5 years of donated time and \$3 million in salaries.
- Established a Governance Committee within the Conservation and Policy Council in order to clarify roles and expectations for Council member engagement and strengthen overall accountability.

2027 GOALS

Advancing Equity and Welcoming All Residents

- Expand the Together for Trees event to include additional local partners across the Calumet Region, increasing community reach and promoting local opportunities to enjoy and volunteer in natural areas.
- Complete all necessary changes in signage at public restrooms in accordance with the Illinois Equitable Bathroom Bill.
- Shape internal equity and operational transformations with guidance from recommendations from the Employee Engagement Committee and an annual workplace culture survey to track employee satisfaction and belonging, identify opportunities for operational growth and provide systematic pathway for employee feedback.
- Promote the Land Acknowledgement with Native American contemporary artwork and various languages.
- Reimagine programming and promotion to work more closely with local partners, focus on key events and improve existing efforts to reach out to a variety of communities of residents to bring new visitors to the Preserves.
- Convene a working group on Public Engagement to identify the past and current efforts, as well as those of our partners, identify best practices, processes and opportunities for improvement, and plan next steps for institutionalizing, systematizing, capturing and coordinating diverse public interactions.
- Start the process of updating web content to meet the new federal guidelines for state and federal governments due to take effect in 2027.
- Update Fisheries related web content, including the Fishing Guide, Stocking Reports and Lake Surveys to follow Web Content Accessibility Guidelines.

Using Resources Efficiently and Effectively

- Construct a solar energy system at the Maywood compound using a power purchase agreement where vendors handle operations and maintenance. The energy generated will supply from 39%–45% of the Central Compound’s electric load and the Forest Preserves will retain the renewable energy credits.
- Expand the Animal Ambassador volunteer role to include hands-on care for ambassador animals and maintenance of their habitats.

Safeguarding the Forest Preserves for Generations to Come

- Finalize policies that protect natural resources within the Forest Preserves on topics such as pollinators and stormwater.
- Grow the Seed Amplification Nursery volunteer team to expand capacity for native seed propagation and restoration efforts.
- Launch a strategic planning process for a new five-year strategic plan by engaging staff, partners and the public in establishing clear priorities and a shared direction for the Forest Preserves.
- Increase coordination, communication and collaboration within and with partners to build a robust research agenda to expand knowledge and understanding of natural and human communities through innovative, applied and long-term research.
- Complete a wildlife infrastructure assessment to better understand how the built environment impacts wildlife, identify barriers and develop recommendations to reduce harmful impacts to wildlife and support conservation across the Forest Preserves.

**01 - Corporate Fund****5110-Office of the General Superintendent (Office)**

Title	GRADE	2026 Appropriation		2027 Recommendation	
		Total FTEs	Total Salaries	Total FTEs	Total Salaries
6946-Laborer-FPD	700	1	58,169	1	63,407
2507-Deputy Superintendent	24	1	185,293	1	213,840
2530-General Superintendent	24	1	216,500	1	233,820
6044-Director of Compliance	24	1	141,849	1	153,196
6878-Dir Legislative and Gov Affair	24	1	128,350	1	130,680
2513-Director of Communications/FPD	23	1	138,445	1	149,520
4382-Director of External & Strategic Initiatives	23	1	141,228	1	152,526
6877-Director of Special Projects	23	1	138,445	1	151,014
2512-Executive Assistant	22	1	136,350	1	127,414
6018-Executive Assistant to the Deputy General Superintendent	22	1	136,350	1	116,033
2600-Grant Administrator	21	1	107,438	1	105,793
6256-Web Manager and Developer	21	1	107,438	1	121,629
8824-Policy Manager	21	1	112,620	1	121,629
1484-Office of the General Superintendent Project Manager	20	1	102,590	1	116,033
2674-Legislative Coordinator	20	1	97,956	1	96,227
4626-Graphic Designer-FPD	20	1	107,438	1	116,033
6014-Mgr of Volunteer Resources	20	1	107,438	1	116,033
6518-Communications Manager-FPD	20	1	107,438	1	121,629
9544-Accessibility Coordinator	20	1	93,515	1	105,792
5933-Stewardship Program Coordinat	19	1	81,182	1	91,986
9761-Equity Operations Coordinator	19	1	81,182	1	87,677
9762-Sustainability Coordinator	19	1	85,172	1	96,227
2798-Data & Evaluation Analyst-FPD	18	-	-	1	79,846
6234-Volunteer Program Coordinator	17	3	252,608	3	277,585
9720-Grant Assistant	17	1	69,060	-	-
0029-Communications Specialist	17	1	72,532	1	81,996
6274-Volunteer Program Specialist	15	3	207,549	3	232,019
9543-Communications Associate	15	1	32,907	1	74,610
0053-Graphic Design Associate	15	1	62,704	1	71,078
6932-Administrative Asst II-FPD	14	1	61,248	1	69,454
9845-Volunteer Resources Assistant	14	2	122,495	2	138,908
6940-Clerk V-FPD	11	1	58,893	1	63,605
Full Time Personnel Total		36	\$3,552,381	36	\$3,877,241
1538-Tribal Liaison Fellow	XFPD	0.6	30,733	0.6	33,192
9287-Policy Fellow	XFPD	0.6	30,733	0.6	33,192
9348-Communications Fellow	XFPD	0.5	24,587	0.5	26,554
9706-Seasonal Bicyclist - Trail Project Aide	XFPD	0.6	30,733	0.6	33,192
9785-Graphic Design Intern-Seasonal	XFPD	0.5	24,587	0.5	26,554
Part-Time/Seasonal Personnel Total		2.9	\$141,373	2.9	\$152,683
Personnel Wages Total		38.9	\$3,693,754	38.9	\$4,029,924

**01 - Corporate Fund**
10 - OFFICE OF THE GENERAL SUPERINTENDANT

Acct#/Description	2026	2027	Difference
	Appropriation	Recommendation	
Personnel Services			
501010-Sal/Wag Of Reg Employees	\$3,552,381	\$3,877,241	\$324,860
501030-Turnover Adjustment	(156,615)	(150,921)	5,694
501135-Sal/Wages Seasonal Empl	141,373	152,683	11,310
501190-Schedule Salary Adj.	\$221,625	\$282,095	\$60,470
501511-Mandatory Medicare Cost	\$53,559	\$58,434	\$4,875
501590-Group Life Insurance	4,359	5,013	654
501610-Group Health Insurance	483,346	609,016	125,670
501640-Group Dental Insurance	9,562	10,996	1,434
501690-Vision Care	1,881	2,163	282
501836-Transp & Travel Expenses	32,200	33,500	1,300
Total Personnel Services	\$4,343,671	\$4,880,219	\$536,548
Contractual & Professional Services			
520260-Postage	16,600	9,000	(7,600)
520610-Advertising & Promotions	695,616	691,000	(4,616)
520830-Professional Services	407,500	436,900	29,400
521313-Special or Coop Programs	107,300	106,000	(1,300)
501766-Professional Develop/Fees	42,000	32,000	(10,000)
501790-Prof /Tech Membership Fees	15,800	16,600	800
501805-Training Program Staff	15,000	15,000	-
Total Contractual & Professional Services	\$1,299,816	\$1,306,500	\$6,684
Materials & Supplies			
530600-Office Supplies	5,300	17,120	11,820
530635-Books, Periodicals & Publish	600	600	-
Total Materials & Supplies	\$5,900	\$17,720	\$11,820
Department Total	\$5,649,387	\$6,204,439	\$555,052



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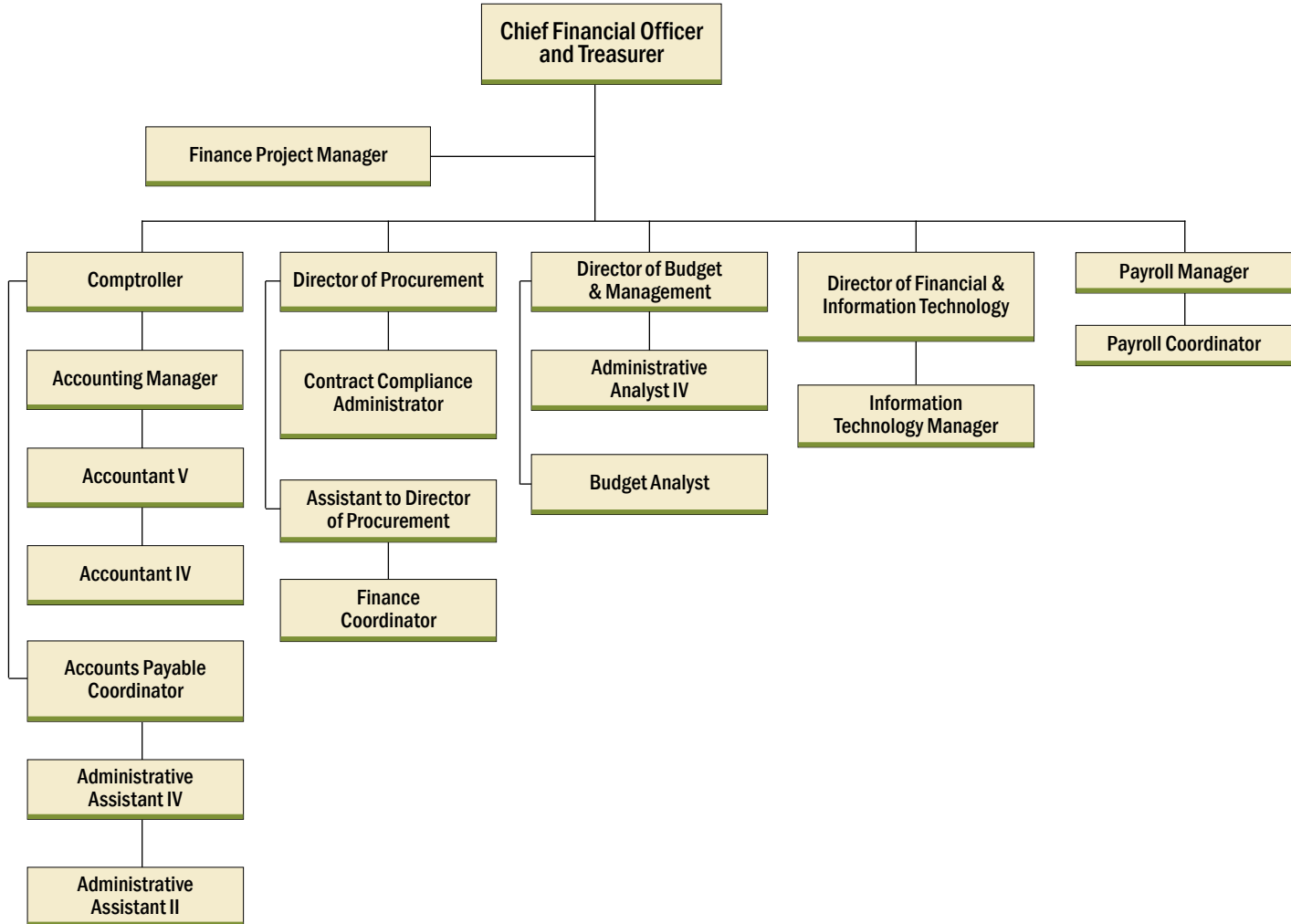


Finance & Administration

MISSION:

To oversee and manage all financial affairs and administrative functions related to financial accounting, internal and external auditing, and purchasing, with an increased emphasis on the implementation of controls, accountability, information technology and cross training.

Finance & Administration Organizational Chart



Finance & Administration

The Finance & Administration (F&A) Department is responsible for the financial management and fiscal stewardship of the Forest Preserves of Cook County.

The F&A Department supports all Forest Preserves departments in achieving the goals of the Next Century Conservation Plan by implementing sound financial management principles through annual budgeting, accurate financial record keeping, payroll, competitively procured goods and services, and timely payment to vendors. The department maintains a database of potential vendors, including minority and women owned businesses to ensure the Forest Preserves' procurement process is competitive and open to all qualified vendors.

Additionally, the F&A Department's Information Technology (IT) team provides hardware, software, telecommunication and other technological tools to assist with daily operations. The IT team also manages surveillance systems at Forest Preserves locations to ensure the safety of visitors and staff.

The F&A Department has received a Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association annually since 2009.

ACCOMPLISHMENTS: July 2025–June 2026

Financial Management & Procurement

- Received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for the 18th consecutive year.
- Achieved 46 percent minority- and women-owned business (MWBE) participation for awarded contracts and made 38 percent of all contract payments to MWBEs in FY2025.
- Participated in 14 outreach events for prospective vendors, providing instruction on how to do business with the Forest Preserves.
- Assisted the Fleet Department with disposal of decommissioned vehicles and outdated equipment through public auctions.
- Standardized contract template scopes of work to assist in streamlining internal review and contract execution.
- Increased the number of electronic ACH vendors from 193 to 219.

Information Technology

- Implemented a new wireless smart lock system powered by solar energy and supported by internet connectivity at one of the off-leash dog areas, allowing for ease of access.
- Repaired and upgraded emergency call boxes at campgrounds throughout the Forest Preserves.
- Upgraded aquatic center and campground locations with NFC-enabled card readers or contactless payment terminals.
- Installed video conferencing capabilities in various conference rooms across Forest Preserves maintenance locations.

2027 GOALS

Financial Management & Procurement

- Expand the use of piggyback purchasing agreements, reducing procurement timelines and generating cost savings for departments, and joint purchasing among departments to take advantage of economies of scale.
- Implement wider use of electronic forms, digital signatures and online document storage to support sustainability and operational efficiency.
- Seek opportunities for improvements within the independent audit process to allow for more efficiency and effectiveness in the production of the Annual Comprehensive Financial Report.
- Crosstrain Finance staff to increase efficiency and provide backup support, while supplementing the staff's professional growth and development.

Information Technology

- Update the SharePoint and document environment, ensuring a smooth migration from SharePoint Classic to SharePoint Modern Experiences. Leverage SharePoint's capabilities to automate business processes, streamline approvals and significantly reduce our reliance on paper.
- Optimize digital asset management, improve collaboration and document management and ensure SharePoint platform meets the evolving needs of the Forest Preserves.
- Invest in cost-effective technologies that leverage the power of new 5G signals, as well as satellite connectivity.

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5120-Finance & Administration (Office)**

Title	GRADE	2026 Appropriation		2027 Recommendation	
		Total FTEs	Total Salaries	Total FTEs	Total Salaries
0120-Chief Financial Officer	24	1	180,381	1	194,812
2501-Comptroller	24	1	144,103	1	155,631
2504-Director of Procurement	24	1	140,214	1	151,431
6013-Dir of Financial and Info Tech	24	1	136,458	1	147,375
1057-Information Technology Mgr/FPD	22	3	385,195	3	422,272
2519-Accounting Manager I-FPD	22	1	139,092	1	150,219
6012-Director of Budget and Management	22	1	135,716	1	147,258
6019-Contract Compliance Administ	22	1	135,716	1	147,258
6788-Payroll Manager	22	1	117,976	1	133,674
6812-Finance Project Manager	20	1	114,300	1	124,686
6948-Accounts Payable Coord-FPD	20	1	112,620	1	122,260
7049-Administrative Analyst IV-FPD	20	1	113,204	1	122,260
6705-Budget Analyst-FPD	20	1	89,099	1	96,227
1211-Assistant to the Director of Procurement	19	3	276,128	3	312,580
6937-Accountant V-FPD	19	1	93,515	1	105,792
2616-Payroll Coordinator - FPD	19	1	81,182	1	87,677
6934-Administrative Asst IV-FPD	18	1	89,099	1	100,996
6936-Accountant IV-FPD	17	2	148,556	2	164,636
7791-Finance Coordinator	17	1	69,060	1	74,585
6932-Administrative Asst II-FPD	14	-	-	1	60,221
6940-Clerk V-FPD	11	1	58,893	-	-
Full Time Personnel Total		25	\$2,760,507	25	\$3,021,851
Personnel Wages Total		25.0	\$2,760,507	25.0	\$3,021,851

**01 - Corporate Fund
20 - FINANCE & ADMINISTRATION**

Acct#/Description	2026	2027	Difference
	Appropriation	Recommendation	
Personnel Services			
501010-Sal/Wag Of Reg Employees	\$2,760,507	\$3,021,851	\$261,345
501030-Turnover Adjustment	(117,045)	(112,639)	4,406
501190-Schedule Salary Adj.	\$165,630	\$196,420	\$30,790
501511-Mandatory Medicare Cost	\$40,027	\$43,817	\$3,789
501590-Group Life Insurance	3,299	3,794	495
501610-Group Health Insurance	428,636	540,081	111,445
501640-Group Dental Insurance	12,795	14,715	1,920
501690-Vision Care	2,506	2,882	376
501836-Transp & Travel Expenses	3,000	6,000	3,000
Total Personnel Services	\$3,299,355	\$3,716,920	\$417,565
Contractual & Professional Services			
520260-Postage	14,000	11,000	(3,000)
520830-Professional Services	112,000	112,000	-
520894-Auditing Services	126,342	132,161	5,819
501790-Prof /Tech Membership Fees	3,465	3,698	233
501805-Training Program Staff	10,000	10,000	-
Total Contractual & Professional Services	\$265,807	\$268,859	\$3,052
Materials & Supplies			
530170-Institutional Supplies	6,733	6,500	(233)
530600-Office Supplies	6,500	6,500	-
530635-Books, Periodicals & Publish	3,620	3,620	-
Total Materials & Supplies	\$16,853	\$16,620	(233)
Department Total	\$3,582,015	\$4,002,399	\$420,384

2027

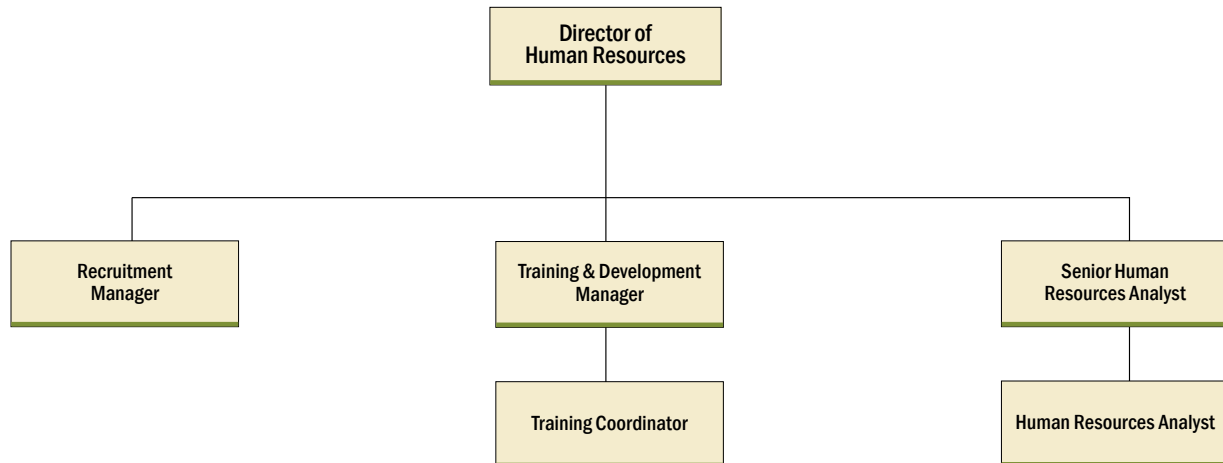


Human Resources

MISSION:

To develop and maintain a high functioning workforce through strategic, flexible, progressive and cost-effective human resource systems linked to the strategic goals of the District.

Human Resources Organizational Chart



Human Resources

The Human Resources Department is responsible for the Forest Preserves' hiring, employee relations, change management, conflict resolution, labor relations, performance management and employee recognition.

Personnel Services establishes human resources policies and procedures, recommends staffing levels and recruitment options. Personnel Services also implements equal employment opportunity practices, administers disciplinary procedures, and assists with internal investigations and compliance reviews.

Employee/Staff Support assesses organizational goals and individual development needs. This includes training programs, department performance evaluations and opportunities for employees to participate in a variety of special programs, including charitable, civic and social activities.

ACCOMPLISHMENTS: July 2025–June 2026

- Increased participation in community job fairs within Cook County.
- Revised and enhanced the Performance Evaluation Process, improving participation from 5% to 70%.
- Increased LinkedIn Learning License Activation to 41%.
- Completed the digitization of Employee Personnel Files and of HR I-9 files and rolled out improved process, ensuring compliance.
- Successfully completed the Bootcamp pilot program and scheduled the first official FPD New Hire Bootcamp to take place September 30, 2026.

2027 GOALS

- Develop ways to distribute trainings more equitably and encourage employee participation.
- Enhance the Leave Management Process to improve operational efficiency.
- Create interactive mandatory trainings throughout the Forest Preserves.

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5122-Human Resources (Office)**

Title	GRADE	2026		2027	
		Appropriation		Recommendation	
		Total FTEs	Total Salaries	Total FTEs	Total Salaries
1043-Director, Human Resources	24	1	137,783	1	155,724
5667-Training & Development Manager	21	1	97,956	1	110,797
9545-Senior Human Resources Analyst	21	4	454,108	4	502,481
6257-Human Resources Analyst FPD	19	4	332,646	3	280,658
3206-Human Resources Analyst - Leave Specialist	19	-	-	1	95,322
7952-Training Coordinator	17	1	69,060	1	78,334
Full Time Personnel Total		11	\$1,091,552	11	\$1,223,317
Personnel Wages Total		11.0	\$1,091,552	11.0	\$1,223,317

**01 - Corporate Fund
22 - HUMAN RESOURCES**

Acct#/Description	2026	2027	Difference
	Appropriation	Recommendation	
Personnel Services			
501010-Sal/Wag Of Reg Employees	\$1,091,552	\$1,223,317	\$131,765
501030-Turnover Adjustment	(46,282)	(45,792)	490
501190-Schedule Salary Adj.	\$65,493	\$85,021	\$19,528
501511-Mandatory Medicare Cost	\$15,828	\$17,738	\$1,910
501590-Group Life Insurance	1,226	1,409	183
501610-Group Health Insurance	154,430	194,582	40,152
501640-Group Dental Insurance	3,533	4,063	530
501690-Vision Care	729	838	109
501836-Transp & Travel Expenses	561	561	-
Total Personnel Services	\$1,287,070	\$1,481,737	\$194,667
Contractual & Professional Services			
520490-Graphics & Reproduction Svcs	1,166	1,166	-
520610-Advertising & Promotions	1,166	1,166	-
520830-Professional Services	158,039	158,039	-
501790-Prof /Tech Membership Fees	2,246	2,246	-
501805-Training Program Staff	28,080	28,080	-
Total Contractual & Professional Services	\$190,697	\$190,697	-
Materials & Supplies			
530170-Institutional Supplies	2,400	2,400	-
Total Materials & Supplies	\$2,400	\$2,400	-
Department Total	\$1,480,167	\$1,674,834	\$194,667

2027

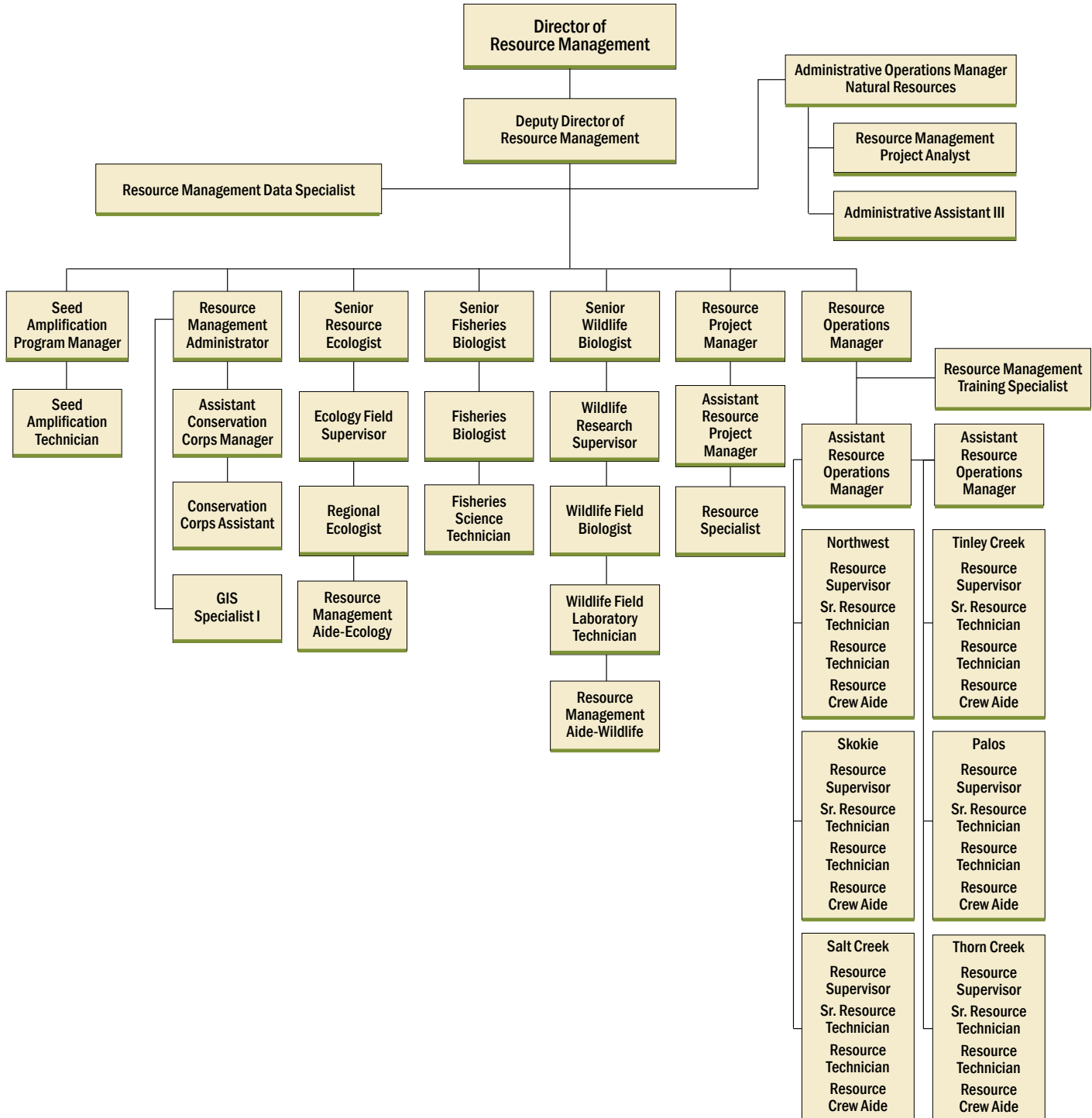


Resource Management

MISSION:

To protect, restore and preserve the biodiversity and beauty of the natural communities of the District as nearly as may be in their natural condition, for the education, pleasure and recreation of the public.

Resource Management Organizational Chart



Resource Management

The Resource Management Department is responsible for the preservation, restoration, and protection of the Forest Preserves' natural areas. The department provides an environment for the region's native plants and wildlife to thrive in an urban landscape by administering contractual and cooperative agreements overseeing the restoration of the Forest Preserves of Cook County's many prairies, savannas, woodlands, wetlands and other significant habitats.

The **Resource Management Administrative** section provides support services for all field locations including budgeting, product requisition, contract development and work order processing. This also section coordinates policy development, interfacing with the public and interacts with the Board of Commissioners, other Forest Preserves departments and outside agencies.

The **Fisheries Management** section maintains 43 Forest Preserves lakes and ponds to care for the ecological health of local waterbodies and provide recreational fishing opportunities for the public. This section conducts a variety of fishery and lake management programs, which include fish population analyses, water monitoring, nuisance aquatic vegetation control, brood stock propagation, fish stocking, invasive species monitoring and extensive educational programming.

The **Resource Ecology** section recommends and designs ecological restoration projects. This section monitors habitats, assesses and protects the ecological health of the Forest Preserves' holdings, and produces management plans to inform responsible land usage. Its staff work with other conservation organizations and agencies to protect and preserve the diverse habitats of the Forest Preserves, and with the Project Management section to help design restoration work done by Forest Preserves employees, private contractors, Conservation Corps and volunteers.

Resource Management Crews are responsible for the execution of large-scale land management, vegetation removal and trail maintenance projects. The primary function of these six crews is public safety through hazardous tree removal, management of woody and herbaceous vegetation, and response to public work requests. They are also responsible for inspecting and maintaining more than 400 miles of trails, performing a variety of surface repair and drainage work. The Crews conduct prescription burns, and control invasive

vegetation through the use of specialized machinery and application of herbicides. This section also works with other Resource Management sections, Forest Preserves departments, and volunteer stewardship leaders to provide safety, work skills, and conservation-based training opportunities for staff and volunteers.

The **Resource Project Management** section coordinates the work of private contractors and cooperative agencies to design and execute restoration, tree planting, agricultural, and vegetation removal projects. Additionally, this section assists other department sections with work coordination and monitoring.

The **Conservation Corps** section administers and manages conservation-based job-training and internship programs to engage youth and adults in the Forest Preserves Conservation Corps, a key component of the Next Century Conservation Plan. This section coordinates programs with a variety of workforce, justice system, and community partner agencies. It also provides science-related technical and general information to the public, partners, and staff to further the Forest Preserves' mission, including coordination of geographic information systems (GIS) data for restoration activities.

The **Wildlife Management** section is responsible for monitoring and collecting data on wildlife populations on Forest Preserves land, working directly with other Forest Preserves departments and Resource Management sections to respond to wildlife issues. This section works in conjunction with other governmental agencies, researchers and universities to investigate zoonotic disease transmittal and control programs. They work closely with the Illinois Department of Natural Resources, Cook County Department of Animal and Rabies Control, Chicago Zoological Society, the U.S. Department of Agriculture, and the Centers for Disease Control and Prevention to research white-tailed deer, otters, coyotes and other wildlife populations.

The **Seed Amplification** section is dedicated to the propagation, production, and enhancement of native plant materials to support large-scale ecological restoration and biodiversity conservation efforts. This section oversees seed collection and growing operations, with a focus on increasing both the availability and genetic viability of locally adapted native plant species.

ACCOMPLISHMENTS: July 2025–June 2026

Restoration and Land Management

- Completed American Rescue Plan Act (ARPA) restoration projects totaling more than \$4.1 million.
- Completed hydrology projects at Camp Sullivan and Schubert's Woods to slow erosion, improve stormwater management and rebuild local hydrology.
- Expanded landscape restoration footprint by 1,397 acres, bringing the total acres managed to more than 18,000.
- Planted 190 trees to increase the region's tree canopy and replace trees lost to the emerald ash borer. More than 1,000 trees have been installed over the last five years.
- Conducted prescribed burns on 6,678 acres to support the health and ecological management of Forest Preserves properties.
- Implemented a new system of rotational tree inspections to proactively manage the risks posed by trees that may fail due to age, disease, pests, environmental stress and other natural processes.

Administration and Training

- Led efforts to develop and adopt the Chicago Wilderness Alliance Community Wildfire Preparedness Plan for Cook, Lake, McHenry, Kane, DuPage and Will counties. With collaborative effort and input of numerous community members, emergency responders, local organizations, and stakeholders, the plan is a comprehensive strategy to prepare for, respond to and recover from wildfire risks in our region.
- Updated the Tree Preservation and Protection Manual to reflect current best practices, legal requirements and environmental priorities for protecting trees during development, construction and land management activities.
- Extended experience and earnings for participants with the Greencorps Chicago Program by hiring 15 alumni to work on restoration projects in winter 2026. This was thanks to a generous grant from the Illinois Criminal Justice Authority.
- Built on previous years' outreach efforts by hosting wildland fire trainings for the Roberts Park and North Palos municipal fire departments. These trainings emphasize practical wildfire response, safety and interagency collaboration.
- Coordinated and held 20 Share the Trails events promoting safe and responsible trail use through direct interactions with visitors.
- Launched a new Stop the Bleed training program to enhance emergency preparedness by equipping staff to recognize and respond to lifesaving situations.
- Installed a mobile security system to monitor the Busse Woods elk herd, enhancing security, improving oversight and supporting more effective herd management.
- Launched a new partnership for a Career Immersion program, which provides adults a short-term internship opportunity to work alongside professional foresters and biologists in their chosen area of study. Eight interns were engaged during the summer of 2026.

Research

- Authored or contributed research to seven scientific publications focused on zoonotic disease, wildlife epidemiology, floristic evolutionary biology and conservation biology.
- Launched a floating wetland pilot program at Schiller Pond. These floating structures contribute to healthier aquatic ecosystems by enhancing habitat for fish and invertebrates, supporting biodiversity and improving water quality where natural habitats are limited or degraded.
- Monitored over 127 populations of rare or conservative plant species in partnership with volunteers, staff, and the Chicago Botanic Garden through the Plants of Concern program.
- Expanded the network of long-term vegetation monitoring plots by 20 sites, including repeat sampling at sites restored with funds from the American Rescue Plan Act to determine the success of restoration efforts.
- Launched a new seed experiment at Chipilly and Red Gate Woods to determine the effectiveness of using specific species in woodland restoration projects. This will inform future restoration efforts across the Forest Preserves.
- Partnered with the Morton Arboretum and USDA APHIS to conduct monitoring and impacts due to the invasive spotted lanternfly.

2027 GOALS

- Expand the Resource Management Career Immersion Program to include Seed Amplification Interns to assist with collecting and dispersing native seeds for ecological restoration and habitat goals.
- Expand repertoire of ecological trainings and certifications available to Conservation Corps programs through the addition of a prairie plant species identification workshop and associated certification.
- Complete Red Gate Woods restoration project with funding from the State of Illinois. The largest ecological restoration effort in the history of the Forest Preserves, the project is restoring a diverse ground layer of plants, enhancing native wildlife habitat, reducing erosion, allowing the soil to absorb more stormwater, and significantly enhancing trail users' views and experience.
- Begin construction on the first wetland bank on Forest Preserves property.
- Initiate an experiment on various brush removal methods to determine the most effective, least damaging way to accomplish long-term invasive brush removal.
- Launch a partnership with the National Interscholastic Bicycling Association to expand youth mountain biking opportunities, promote safe and responsible trail use, and support outdoor recreation in the preserves.
- Deploy remote automated weather stations to provide real-time monitoring to enhance firefighter safety and operational planning during prescribed burn operations.



01 - Corporate Fund
5131-Resource Management (Office)

Title	GRADE	2026 Appropriation		2027 Recommendation	
		Total FTEs	Total Salaries	Total FTEs	Total Salaries
6261-Senior Resource Technician	XF6261	12	908,101	12	985,616
4340-Resource Technician	XF4340	24	1,668,676	24	1,809,878
9659-Resource Crew Aide	XF2392	12	699,303	12	758,770
4315-Director of Resource Mgmt	24	1	141,872	1	153,222
4320-Dep Director of Resource Mgmt	22	1	135,716	1	146,573
4375-Senior Wildlife Biologist	21	1	126,830	1	136,976
6258-Resource Project Manager	21	1	124,332	1	134,279
6353-Resource Mgmt Administrator	21	1	124,332	1	134,279
6516-Resource Operations Manager	21	1	123,772	1	134,279
6988-Senior Resource Ecologist	21	1	123,772	1	134,279
9620-Senior Fisheries Biologist	21	1	117,976	1	133,674
9661-Administrative Operations Manager	21	1	107,438	1	121,629
9153-Assistant Resource Operations Manager	20	2	220,642	2	245,073
6259-Resource Supervisor	19	6	527,654	6	597,019
9075-Resource Management Data Specialist	19	1	104,094	1	113,529
9612-Wildlife Research Supervisor	19	1	85,172	1	96,227
9987-Assistant Conservation Corps Program Manager	19	1	85,172	1	96,227
1283-Ecology Research Supervisor	19	1	81,182	1	91,986
6260-Assistant Resource Project Mgr	19	2	201,003	2	193,469
4310-GIS Specialist	18	1	89,099	1	100,996
4360-Fisheries Biologist	18	1	95,401	1	104,055
5780-Resource Specialist	18	2	166,608	2	183,904
6862-Resource Mgmt Project Analyst	18	1	77,509	1	87,677
9301-Regional Ecologist	18	6	527,588	6	581,932
9074-Wildlife Field Biologist	17	3	260,959	3	283,684
9539-Resource Management Training Specialist	17	1	83,381	1	94,459
2488-Fisheries Science Technician	16	1	77,509	1	83,710
6933-Administrative Asst III-FPD	16	2	141,819	2	153,164
9073-Wildlife Field Technician	16	1	64,309	1	69,454
9611-Conservation Corps Assistant	16	1	70,612	1	79,846
9613-Wildlife Field Lab Technician	16	1	70,612	1	79,846
Full Time Personnel Total		92	\$7,432,446	92	\$8,119,709
4345-Resource Management Aide -FPD	XFPD	2.5	116,844	2.5	126,192
Part-Time/Seasonal Personnel Total		2.5	\$116,844	2.5	\$126,192
Personnel Wages Total		94.5	\$7,549,290	94.5	\$8,245,901

**01 - Corporate Fund**
31 - RESOURCE MANAGEMENT

Acct#/Description	2026	2027	Difference
	Appropriation	Recommendation	
Personnel Services			
501010-Sal/Wag Of Reg Employees	\$7,432,446	\$8,119,709	\$687,263
501030-Turnover Adjustment	(360,101)	(313,138)	46,963
501135-Sal/Wages Seasonal Empl	116,844	126,192	9,348
501190-Schedule Salary Adj.	\$452,957	\$700,902	\$247,945
501511-Mandatory Medicare Cost	\$109,465	\$119,566	\$10,101
501590-Group Life Insurance	7,838	9,014	1,176
501610-Group Health Insurance	1,373,671	1,730,826	357,155
501640-Group Dental Insurance	30,899	35,534	4,635
501690-Vision Care	6,695	7,700	1,005
501836-Transp & Travel Expenses	30,000	28,000	(2,000)
Total Personnel Services	\$9,200,714	\$10,564,303	\$1,363,589
Contractual & Professional Services			
521313-Special or Coop Programs	174,000	174,000	-
Total Contractual & Professional Services	\$174,000	\$174,000	-
Materials & Supplies			
530170-Institutional Supplies	71,000	73,000	2,000
Total Materials & Supplies	\$71,000	\$73,000	\$2,000
Operations & Maintenance			
540350-Property Maint & Operations	21,000	21,000	-
540370-Maintenance Of Facilities	70,000	70,000	-
Total Operations & Maintenance	\$91,000	\$91,000	-
Department Total	\$9,536,714	\$10,902,303	\$1,365,589



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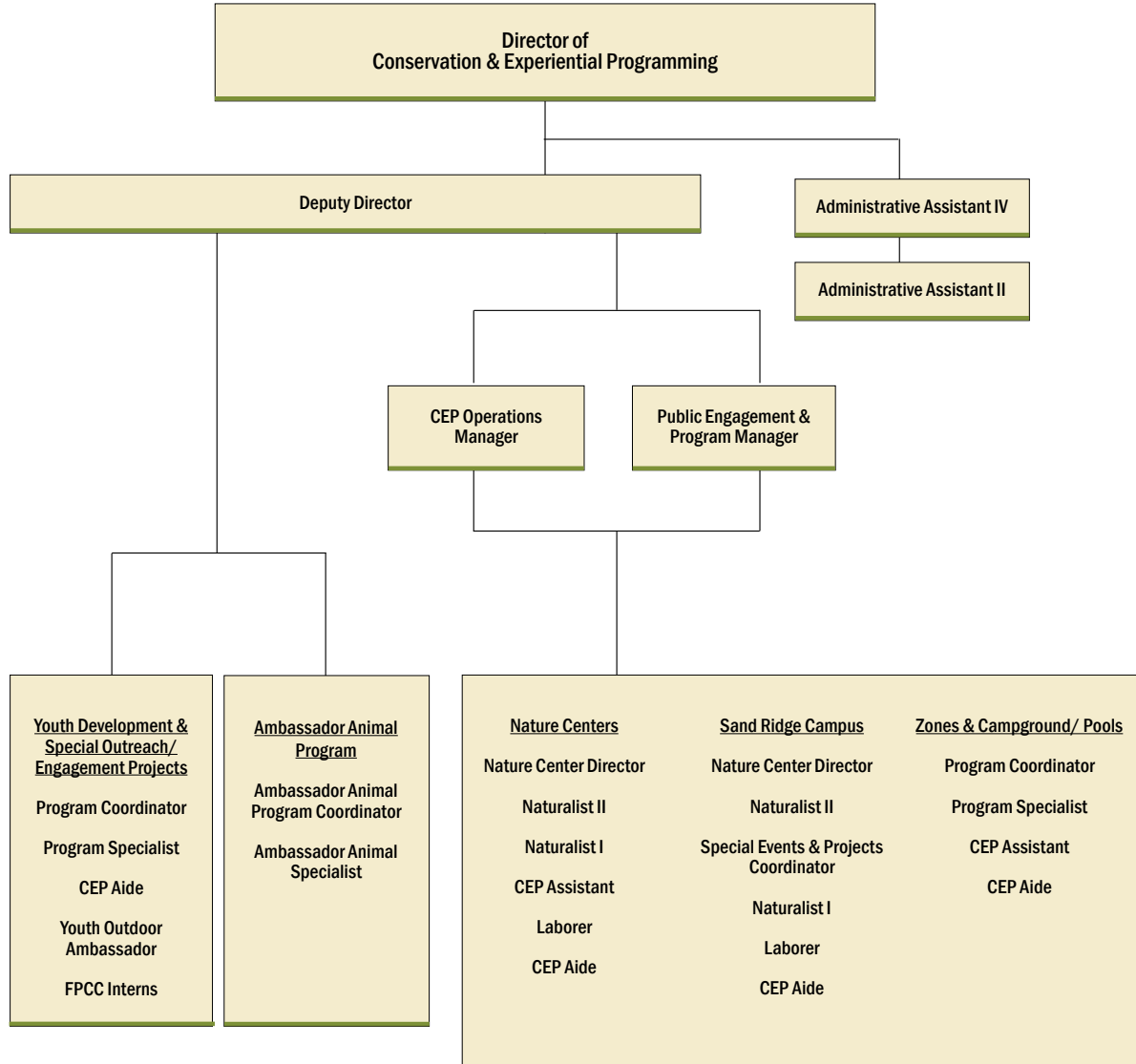
2027

Conservation & Experiential Programming

MISSION:

To connect people to nature through experiences that build lifelong relationships with the Forest Preserves of Cook County and the natural world.

Conservation & Experiential Programming Organizational Chart



Conservation & Experiential Programming

The Conservation & Experiential Programming (CEP) Department connects diverse audiences to nature through a wide range of educational and outdoor recreation experiences, focused at six nature centers, three aquatic centers, five campgrounds and other sites throughout the Forest Preserves. The CEP Department provides the Forest Preserves' public programming: education and outdoor recreation activities, events and programs, outdoor adventures, ambassador animal programs, camping and cultural and seasonal special events.

The department also invests in communities through engagement strategies that inform, consult, involve, collaborate, empower and support community connections to nature. The CEP Department works with partners at the local level on programming and building leaders to become long-term outdoor leaders, educators, advocates, stewards and ambassadors of the Forest Preserves.

The CEP Department has aligned its public programming with the goals of the Forest Preserves' Next Century Conservation Plan. These goals include:

- Provide programs that emphasize the benefits of nature to help create healthy people and healthy communities.
- Invite, excite and engage diverse visitors to the Forest Preserves from all walks of life.
- Make the Forest Preserves accessible and welcoming to all.
- Educate visitors and the community about the Forest Preserves' natural treasures.

Together with allies, the CEP Department is focused on advancing these goals through community outreach processes, development of new partnerships and the continuation of experiential programs delivered by staff and partners that expose the community to the benefits and wonders of nature.

ACCOMPLISHMENTS: July 2025–June 2026

- Prioritized new types of engagement to best connect people to nature.
 - o Created new Underground Railroad programming and signage.
 - o Continued collaboration with Chicago Botanic Garden, Garfield Park Conservatory Alliance, University of Illinois—Extension (UIE) and Chicago Wilderness Alliance.
 - o Increased the number of Nature Express buses offered to community groups and increased cultural programming opportunities.
- Broadened and deepened relationships in the communities we serve.
 - o Created new paddling programs at Beaubien Woods.
 - o Developed the Caldwell Wellness Center Space Partnership.
 - o Tested a new model of community engagement in Belmont Cragin and Richton Park.
- Added mentor training to the Youth Outdoor Ambassador Program. Connected youth programs throughout the Forest Preserves and convened a working group around teen engagement.
- Improved communication and processes to increase partnerships with more organizations to support new strategies that connect people to nature.
 - o Added partnerships with Illinois Blacks Outside, Mandela Arts, Midwest Society for Acoustic Ecology, In Tune with Nature, the Bridge Teen Center, Hip Hop Museum, Aztec Dance NFP, Solidarity Studios, Trickster Community Center, St. Kateri Center, Chicago Concert Winds/Czechoslovakian-American Musicians and others.
- Strengthened the Ambassador Animal Program and systemized best practices by improving aquatic turtle enclosures, acquiring new ambassador animals and presenting Forest Preserves best practices at several conferences.

2027 GOALS

- Continue to diversify and develop new outreach strategies that provide more knowledge of, interest in and access to the Forest Preserves.
- Work regionally to develop the best model and structure to serve communities around Cook County, including the right balance of engagement programming and engagement outreach.
- Improve outreach strategies to convey the value of the Forest Preserves to Cook County residents.
- Continue to develop a leader/partner training program that has more structure and connects more people through their networks to nature and the Forest Preserves.
- Restructure the community liaison program to better connect with community networks and to develop more partners and leaders.



01 - Corporate Fund
5135-CEP (Office)

Title	GRADE	2026 Appropriation		2027 Recommendation	
		Total FTEs	Total Salaries	Total FTEs	Total Salaries
6946-Laborer-FPD	700	11	647,369	11	700,726
6332-Dir of Conser & Exper Program	24	1	139,091	1	150,218
6333-Dep Dir of Cons & Exp Program	22	1	135,716	1	146,573
7753-Public Engagement & Program Manager	21	1	117,976	1	133,674
9103-Conservation and Experiential Programming(CEP) Ops Mngr	21	1	124,332	1	134,279
6593-Nature Center Director	19	6	572,503	6	622,545
6934-Administrative Asst IV-FPD	18	1	81,182	1	91,986
2543-Naturalist II	17	6	533,711	6	553,722
5917-Special Events & Project Coordinator	17	1	72,532	1	81,996
6265-Program Coordinator/FPD	17	5	417,504	5	459,061
9541-Ambassador Animal Program Coordinator	17	1	75,922	1	85,855
2542-Naturalist I	15	16	1,168,003	16	1,281,982
6438-Program Specialist-FPD	15	6	428,815	6	470,010
0122-Ambassador Animal Specialist	15	5	299,593	5	338,600
6932-Administrative Asst II-FPD	14	1	61,248	1	69,454
1293-Conservation & Experiential Programming Assistant	13	6	311,089	6	354,804
Full Time Personnel Total		69	\$5,186,585	69	\$5,675,485
4386-Intern-FPD	XFPD	4.0	140,218	4.0	152,860
8823-Conservation & Experiential (CEP) Aide Part Time	XFPD	23.9	1,117,613	23.9	1,207,432
Part-Time/Seasonal Personnel Total		27.9	\$1,257,831	27.9	\$1,360,292
Personnel Wages Total		96.9	\$6,444,416	96.9	\$7,035,777

**01 - Corporate Fund**
35 - CONSERVATION & EXPERIENTIAL PROGRAMMING

Acct#/Description	2026	2027	Difference
	Appropriation	Recommendation	
Personnel Services			
501010-Sal/Wag Of Reg Employees	\$5,186,585	\$5,675,485	\$488,900
501030-Turnover Adjustment	(307,399)	(269,400)	37,999
501135-Sal/Wages Seasonal Empl	1,257,831	1,360,292	102,461
501190-Schedule Salary Adj.	\$386,665	\$661,364	\$274,699
501511-Mandatory Medicare Cost	\$93,444	\$102,019	\$8,575
501590-Group Life Insurance	6,989	8,038	1,049
501610-Group Health Insurance	1,107,698	1,395,699	288,001
501640-Group Dental Insurance	25,297	29,091	3,794
501690-Vision Care	5,240	6,026	786
501836-Transp & Travel Expenses	27,563	27,563	-
Total Personnel Services	\$7,789,913	\$8,996,176	\$1,206,263
Contractual & Professional Services			
520830-Professional Services	653,491	653,491	-
521313-Special or Coop Programs	224,350	224,350	-
501805-Training Program Staff	25,000	25,000	-
Total Contractual & Professional Services	\$902,841	\$902,841	-
Materials & Supplies			
530170-Institutional Supplies	341,646	341,646	-
530600-Office Supplies	5,250	5,250	-
Total Materials & Supplies	\$346,896	\$346,896	-
Department Total	\$9,039,650	\$10,245,913	\$1,206,263



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2027

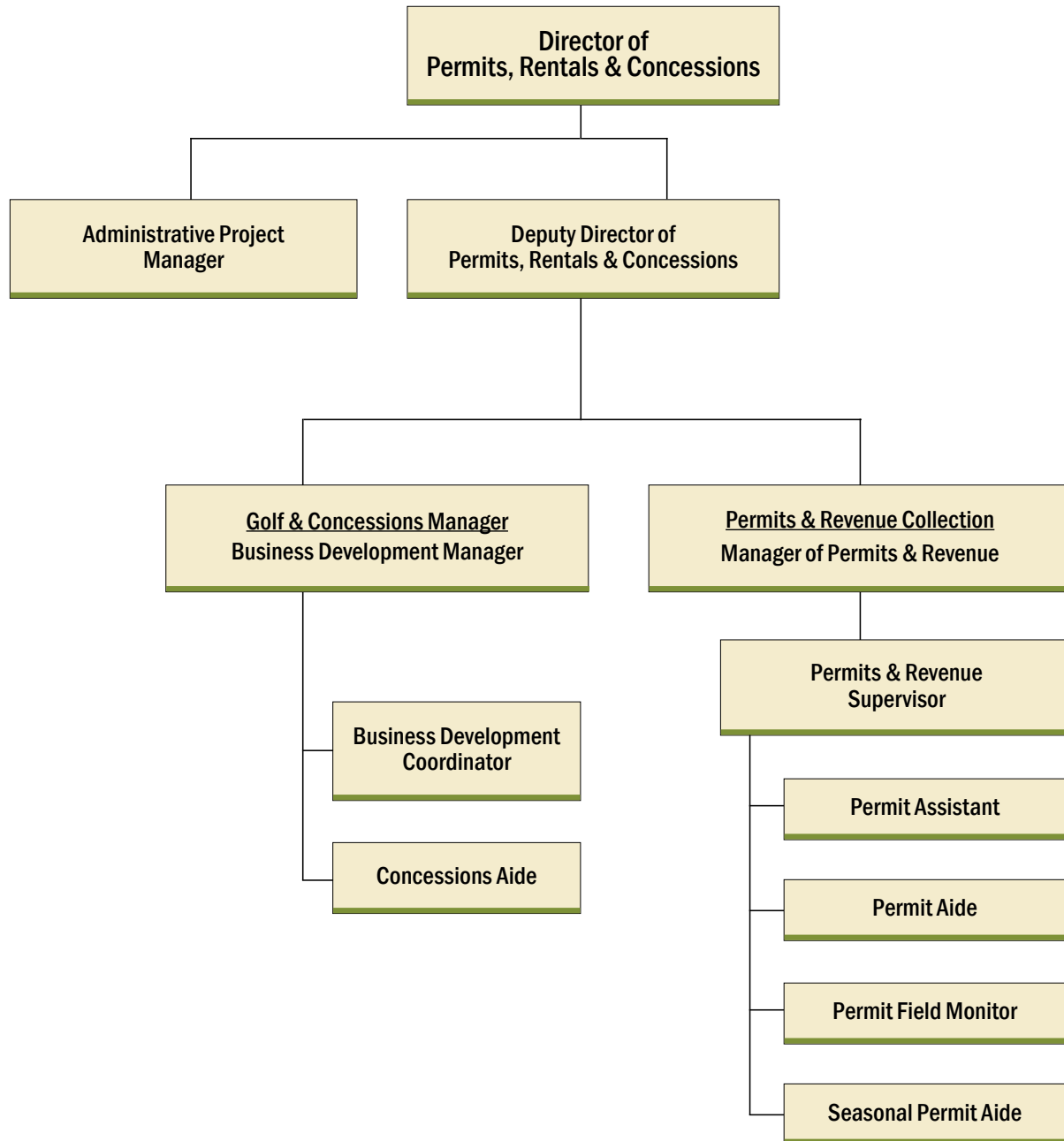
Permits, Rentals
and Concessions

Permits, Rentals and Concessions

MISSION:

To support the Forest Preserve District's mission by connecting Cook County residents with their Preserves through appropriate recreational activities and permitted picnics.

Permits, Rentals and Concessions Organizational Chart



Permits, Rentals and Concessions

The Permits, Rentals and Concessions (PRC) Department offers new and returning visitors opportunities to enjoy the Forest Preserves of Cook County while generating significant non-tax revenue. Each year, the PRC Department issues thousands of permits for picnics, special events and athletic leagues in both indoor and outdoor spaces. PRC also manages a concessions portfolio that includes golf courses, boat rentals, a treetop adventure course and more. Additionally, the department maintains the online permit reservation system and point-of-sale systems.

The PRC Department is comprised of three functional areas: Permits, Rentals and Concessions.

The Permits division issues permits for private use of Forest Preserves spaces, including 289 picnic groves, paved/unpaved trail systems and athletic fields. This division also manages membership programs for off-leash dog areas, trails used

by equestrians and snowmobiles and oversees nine model airplane fields throughout the Forest Preserves.

The Rentals division issues permits for private use of the Forest Preserves' five indoor facilities across the County, which is managed by a third-party company. This division oversees nearly 400 year-round events, including weddings, day camps, special events and family gatherings.

The Concessions division actively seeks new partnerships with concessionaires to provide visitors with access to outdoor recreational activities and other amenities. This division monitors the performance of the golf management company to ensure full compliance with all contractual obligations in operating the Forest Preserves' 10 golf courses. It also ensures contract compliance for four canoe and kayak rental locations, a treetop adventure course, food and beverage concessions, outdoor recreational activity vendors and a tennis center.

ACCOMPLISHMENTS: July 2025–June 2026

Permits

- Processed 7,945 permits with an estimated attendance of 928,000 users.
- Restructured and streamlined filming and photography permit fees.
- Hired six Permit Field Monitors to provide on-site support to patrons during peak weekends.
- Revamped website content for athletic and fitness permits to enhance clarity and improve user experience.
- Successfully launched the unarmed security services pilot, servicing 62 special and athletic events.
- Completed a Google Ad campaign to connect prospective applicants with approved vendor opportunities.

Rentals

- Achieved an 11% increase in Q1 revenue in 2026 compared to Q1 of 2025 and a 4% increase in Q2 revenue in 2026 compared to Q2 of 2025.
- Maintained high customer satisfaction, achieving an average permit holder survey rating of 95% or higher throughout the year.
- Expanded community outreach and marketing efforts by participating in the Illinois Bridal & Wedding Expo and collaborating with local chambers of commerce to promote Forest Preserves rental venues and event opportunities.

Concessions

- Established pilot concession agreements with three vendors to expand recreational programming, including fitness classes at two indoor rental facilities and a boat rental opportunity at Beck Lake.
- Approved 18 concession permits, evenly distributed across all regions of the preserves, covering 42 locations.
- Issued a Request for Proposals for concession services at the Busse Lake and Tampier Lake Boathouses to offer boat, canoe and kayak rentals.
- Completed a Google Ad campaign to connect prospective applicants with concession permit opportunities.

2027 GOALS

Permits

- Select a permit reservation software provider for all Forest Preserves facility rentals, activities and memberships.
- Launch a pilot multi-year agreement for athletic leagues at Schiller Woods.
- Expand composting initiatives to include outdoor events.
- Streamline and promote underutilized permits through targeted marketing and outreach efforts.
- Pilot a keyless entry system at the Beck Lake and Bremen Grove Off-Leash Dog Areas for the 2026–2027 season.

Rentals

- Develop and implement a flexible strategy to increase use of facilities during off-peak periods by attracting additional weekday rentals and expanding rental programming opportunities.
- Implement targeted marketing campaigns to increase all-day permit sales for family reunions and weddings.
- Expand participation in targeted industry and consumer trade shows, including wedding, bridal, golf, RV, camping and other relevant events to increase awareness and generate leads for rental and permit opportunities in the Forest Preserves.

Concessions

- Execute additional licensing agreements with cell carriers based on the expanded list of possible usage sites within the Forest Preserves.
- Expand the concessions permit program to support small businesses offering food, beverage and recreational services.
- Use the consultant's assessment to determine a strategy for managing sponsorship opportunities.
- Explore the feasibility and implementation of a bicycle rental and transportation program.
- Finalize a long-term plan for the use of select golf courses.
- Complete capital improvements across multiple golf courses to enhance revenue generation under our new agreement with Indigo, which includes \$11 million in upfront capital funding during the first three years of the agreement.
- Award the aerial adventure course and zipline agreement.

01 - Corporate Fund

5140-Permits, Rentals & Concessions (Office)

Title	GRADE	2026		2027	
		Total FTEs	Total Salaries	Total FTEs	Total Salaries
2482-Dir of Recreat Vol Res Permits	24	1	137,363	1	148,353
2535-Dep Dir of Rec Vol Res Permit	22	1	129,505	1	139,865
6273-Manager of Permits & Revenue	21	1	117,976	1	127,414
7653-Business Development Manager	21	1	112,620	1	127,414
6949-Perm Rntals & Conces Proj Mgr	20	1	89,099	-	-
3130-Administrative Project Manager - FP	20	-	-	1	96,227
7823-Permits & Revenue Supervisor	17	2	161,755	2	179,267
2776-Business Development Coordinator	17	1	75,922	1	85,855
6437-Permit Assistant	13	5	245,422	5	312,302
Full Time Personnel Total		13	\$1,069,662	13	\$1,216,697
5943-Seasonal Permit Aide	XFPD	3.0	140,213	0.5	25,238
6262-Permit Aide	XFPD	4.4	205,645	4.4	220,330
6451-Concession Aide	XFPD	0.7	32,716	0.7	35,334
9610-Permit Field Monitor	XFPD	2.0	91,825	4.4	219,573
Part-Time/Seasonal Personnel Total		10.1	\$470,400	9.9	\$500,476
Personnel Wages Total		22.6	\$1,540,062	23.1	\$1,717,172

**01 - Corporate Fund**
40 - PERMITS RENTALS & CONCESSIONS

Acct#/Description	2026	2027	Difference
	Appropriation	Recommendation	
Personnel Services			
501010-Sal/Wag Of Reg Employees	\$1,116,400	\$1,216,697	\$100,297
501030-Turnover Adjustment	(58,769)	(64,308)	(5,539)
501135-Sal/Wages Seasonal Empl	423,662	500,476	76,813
501190-Schedule Salary Adj.	\$92,404	\$120,202	\$27,798
501511-Mandatory Medicare Cost	\$22,331	\$24,899	\$2,568
501590-Group Life Insurance	1,434	1,650	216
501610-Group Health Insurance	252,575	318,244	65,669
501640-Group Dental Insurance	8,665	9,965	1,300
501690-Vision Care	1,657	1,906	249
501836-Transp & Travel Expenses	2,500	2,500	-
Total Personnel Services	\$1,862,859	\$2,132,229	\$269,370
Contractual & Professional Services			
520490-Graphics & Reproduction Svcs	6,500	6,800	300
520610-Advertising & Promotions	8,500	8,500	-
520830-Professional Services	567,500	614,000	46,500
501805-Training Program Staff	5,500	5,500	-
Total Contractual & Professional Services	\$588,000	\$634,800	\$46,800
Materials & Supplies			
530100-Wearing Apparel	2,500	2,500	-
530170-Institutional Supplies	30,000	24,500	(5,500)
530600-Office Supplies	6,000	6,000	-
Total Materials & Supplies	\$38,500	\$33,000	(\$5,500)
Department Total	\$2,489,359	\$2,800,029	\$310,670



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2027

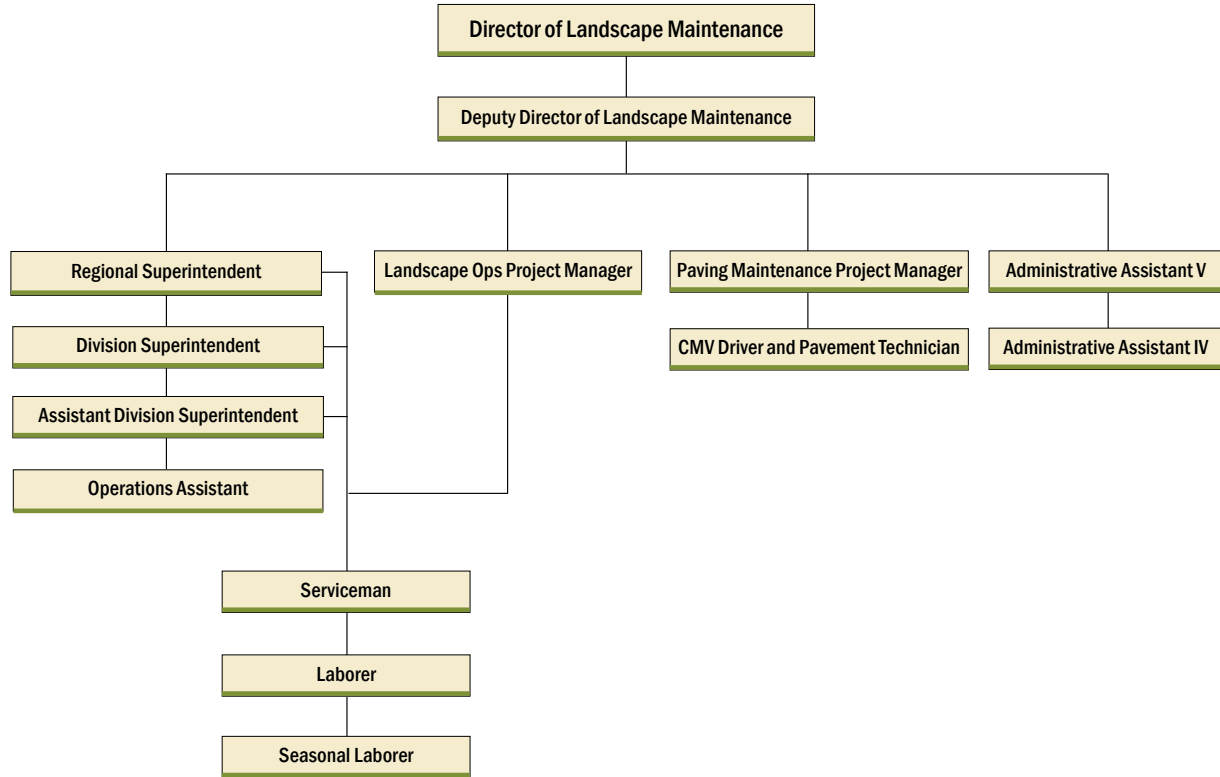


Landscape Maintenance

MISSION:

To maintain the recreational areas throughout
the Forest Preserve District.

Landscape Maintenance Organizational Chart



Landscape Maintenance

The mission of the Landscape Maintenance Department is to provide a safe, clean and aesthetically inviting environment for visitors to the Forest Preserves of Cook County, as well as responsive, professional customer service.

The Landscape Maintenance Department is responsible for ground and facility maintenance, which includes the Forest Preserves General Headquarters and four regional areas with nine operational divisions.

Department responsibilities include maintaining picnic groves; clean-up of permit areas; mowing public use areas and trail edges; assisting with storm damage clean-ups; repairing asphalt and concrete surfaces, culverts and drains; maintenance and installation of landscaped plant beds; maintenance of canoe launches and paved trails; removing refuse and illegal fly dumps; snow and ice removal operations; repairing, installing and removing signage and fencing; repairing and replacement of picnic tables; assisting with set-up and break-down of public events; and providing support for Forest Preserves programming, activities and special projects.

ACCOMPLISHMENTS: July 2025–June 2026

Landscape Maintenance

- Completed the roll out of the new Garbage Modernization Program by replacing old metal garbage cans with recycled composite garbage carts. This new program, along with the acquisition of garbage trucks with tippers, is reducing the number of work injury incidents that occurred due to lifting of heavy metal cans.
- Implemented a new garbage cart placement program to help reduce illegal dumping and littering, leading to more efficient and cost-effective garbage runs.
- Converted more fleet mowers and small, power equipment to green fuel sources such as battery power, while eliminating some of the older equipment from fleet.
- Increased no-mow areas by 45.74 acres, reducing emissions, allowing for the growth of natural areas for flora and fauna, and saving money in fuel and man-power hours.
- Replaced old wood table boards, keeping sustainable practices in mind and applying a sealant to help preserve the boards longer.
- Implemented two new processes to help reduce heavy lifting work injuries, save time moving tables and create a uniform look by securing tables to shelter pads and using lighter-weight folding picnic tables for public event set-ups.
- Implemented a series of National Safety Council safety talks and toolbox meetings with staff before daily deployment to help reduce work injuries and increase safety awareness/practices.
- Continued the removal of unnecessary concrete bollards at various locations to reduce line trimming hours and the application of herbicides.
- Set up new posts and fencing at sledding hills, eliminating and/or reducing the bales of straw which saved cost, man-power hours and work injuries due to lifting of heavy bales.

Paving

- Expanded paving crew to better manage the influx of internal and emergency requests for repairs of hard-surface areas, catch basins and culverts. Highlights include:
 - Completed removal of 36 drop gates and installed No Motor Vehicle signs along the Thorn Creek Trail system.
 - Removed flared end-sections of drainage pipes at Beck Lake Dog Park.
 - Fixed cracked sealing runways at Morrill Meadow, Kickapoo and Tinley.

Beautification

- Worked with Resource Management Seed Amplification Program staff, installed and maintained local native stock in detention basin as part of the new native seed garden.
- Expanded the winter invasive brush removal program by increasing the restoration areas by approximately 10 acres add adding more staff. New sites included Turtlehead, Papoose and Busse.
- Transplanted more than 200 native plants needing thinning from current beds to new locations.

2027 GOALS

Landscape

- Continue to identify outdated operational practices for efficiency, reducing work injuries, and cost savings for the Forest Preserves, while maintaining great customer service.
- Replace or remove outdated, worn signage and install new standard signage.
- Monitor sites for new no mow or delayed mowing.
- Create a washing schedule for the new garbage carts with new cart washer.
- Create an on-demand training library on various department-related topics such as maintenance and operations of equipment, and installation of fencing and signage.

Paving

- Upscale crack sealing operations as a means of preventive maintenance.
- Complete drop gate removal program throughout the Forest Preserves.
- Cover more substantial repairs at parking lots and paved trails.

Beautification

- Plant bed improvements at Camp Bullfrog, Dan Ryan, Thatcher and Rolling Knolls.
- Install new additions and plant seeding at current sites for species diversity and aesthetics.
- Work with Resource Management to integrate a plant ID training, expand seasonal burns of garden beds, and open up grove entrance sight lines for safety and aesthetics with winter brush removal.



01 - Corporate Fund
5152-Landscape Maintenance (Office)

Title	GRADE	2026 Appropriation		2027 Recommendation	
		Total FTEs	Total Salaries	Total FTEs	Total Salaries
2585-Serviceman	XF2585	36	2,349,429	37	2,614,999
2397-Light Equipment Operator	XF2397	2	109,183	1	70,760
6946-Laborer-FPD	700	81	4,782,850	81	5,168,625
3012-Commercial Motor Vehicle Driver & Pavement Technician	700	5	389,085	5	420,632
2577-Director of Maintenance	24	1	141,867	1	153,217
6879-Dep Dir of Landscape Maintenan	22	1	135,716	1	146,573
2508-Regional Superintendent	21	4	479,875	4	524,465
1485-Pavement & Maintenance Project Manager	21	1	97,956	1	110,797
6935-Administrative Asst V-FPD	20	1	113,204	1	122,260
2572-Division Superintendent	19	9	910,659	9	970,315
7056-Landscape Operations Project Manager	19	1	85,172	1	91,986
6934-Administrative Asst IV-FPD	18	1	94,459	1	102,016
2571-Asst Div Superintendent	17	13	997,379	13	1,122,407
9846-Landscape Maintenance Operations Assistant	14	9	544,086	9	612,629
Full Time Personnel Total		165	\$11,230,919	165	\$12,231,678
2399-Seasonal Laborer	700	21.0	1,039,802	21.0	1,122,987
Part-Time/Seasonal Personnel Total		21.0	\$1,039,802	21.0	\$1,122,987
Personnel Wages Total		186.0	\$12,270,722	186.0	\$13,354,665

**01 - Corporate Fund**
52 - LANDSCAPE MAINTENANCE

Acct#/Description	2026	2027	Difference
	Appropriation	Recommendation	
Personnel Services			
501010-Sal/Wag Of Reg Employees	\$11,230,919	\$12,231,678	\$1,000,759
501030-Turnover Adjustment	(650,348)	(551,381)	98,967
501135-Sal/Wages Seasonal Empl	1,039,802	1,122,987	83,184
501190-Schedule Salary Adj.	\$736,243	\$1,348,821	\$612,578
501511-Mandatory Medicare Cost	\$177,925	\$193,643	\$15,717
501590-Group Life Insurance	14,758	16,971	2,213
501610-Group Health Insurance	2,353,481	2,965,386	611,905
501640-Group Dental Insurance	58,044	66,750	8,706
501690-Vision Care	14,355	16,508	2,153
501836-Transp & Travel Expenses	2,000	2,000	-
Total Personnel Services	\$14,977,180	\$17,413,364	\$2,436,184
Contractual & Professional Services			
520050-Refuse Disposal	254,585	250,000	(4,585)
520490-Graphics & Reproduction Svcs	500	500	-
520830-Professional Services	587,000	625,000	38,000
501805-Training Program Staff	5,000	5,000	-
501770-Seminar For Professional Empl.	5,000	5,000	-
Total Contractual & Professional Services	\$852,085	\$885,500	\$33,415
Materials & Supplies			
530100-Wearing Apparel	40,000	40,000	-
530170-Institutional Supplies	25,000	25,000	-
530600-Office Supplies	10,000	10,000	-
Total Materials & Supplies	\$75,000	\$75,000	-
Operations & Maintenance			
540250-Automotive Operation & Maint	5,000	5,000	-
Total Operations & Maintenance	\$5,000	\$5,000	-
Department Total	\$15,909,265	\$18,378,864	\$2,469,599

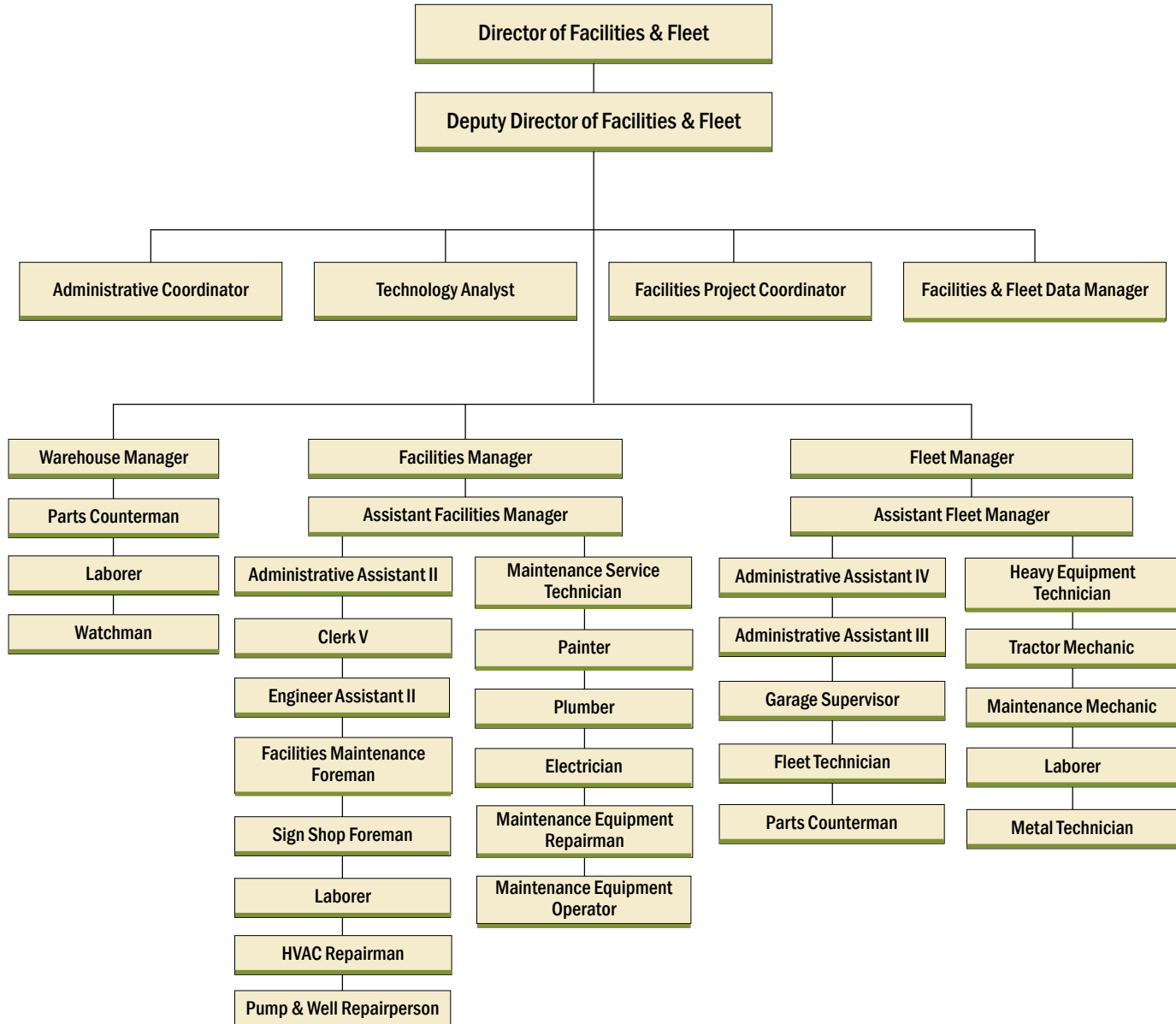
2027

Facilities & Fleet Maintenance

MISSION:

To provide a variety of routine maintenance, repairs, renovations and services to help ensure properly maintained facilities, fleet, equipment, and infrastructures, while utilizing the latest energy efficient technologies, improving productivity and responsiveness.

Facilities & Fleet Organizational Chart



Facilities & Fleet

The Facilities & Fleet Maintenance Department is responsible for providing the tools, equipment, vehicles, and operational facilities needed to support other departments.

The department researches and tests products, vehicles and equipment that will help the Forest Preserves achieve its vision of sustainability and climate resiliency, and also provides routine maintenance, repairs, renovations, and services while utilizing the latest energy-efficient technologies.

The Facilities division maintains and repairs buildings, including lighting, plumbing and in-house construction, and other trade services in the hundreds of buildings of the Forest Preserves.

The Fleet division purchases, maintains, and repairs hundreds of vehicles, including Police vehicles, and thousands of pieces of equipment.

The Warehouse division procures and distributes crucial materials and supplies daily throughout the preserves. It also aggregates and disposes of the tires, electronic waste and chemical waste found in the Preserves via EPA certified contractors.

Sustainability initiatives include actively monitoring energy consumption, building out an electric vehicle charging system, propane vehicle conversions, hybrid police vehicles, green cleaning solutions, and LED lighting conversions that brings future energy and cost savings.

ACCOMPLISHMENTS: July 2025–June 2026

Green Initiatives

- Installed the Forest Preserves first public electric vehicle charging station at Busse Boathouse, scheduled to open to the public in late 2026.
- Continued the installation of additional back-of-house charging stations at Landscape Maintenance, Resource Management and Facilities locations for electric vehicles.
- Continued replacement of vehicles with EV and Hybrid models such as Police Interceptor Hybrid Explorers, Hybrid Mavericks and Hybrid F150s and in-house conversion of F-Series medium duty pick-up trucks to propane to run up to 30% cleaner than gas vehicles.
- Purchased electric mowers and four clean diesel garbage trucks for Landscape Maintenance.

Maintenance and Construction

- Continued demolition of failing or obsolete buildings throughout the Forest Preserves, including at Tampier Greenway, Top Brass Farms and Horizon Farms.
- Installed above-ground storage fuel tank at Deer Grove.
- Completed roofing projects at Sagawau Farmhouse, Little Red Schoolhouse, Sand Ridge, Whealan Aquatic Center, Palos Division, Skokie Resource Management and Thorn Creek.
- Repaired water pump and filtration systems at Whealan, Cermak and Green Lake Aquatic Centers and restroom pump upgrades and replacements.

Fleet

- Completed vehicle and equipment auction sales through Public Surplus Auction.
- Acquired new equipment including skid steers, electric mowers, trailers, snowplows, wide area mowers, fire pumpers and woodchippers.

2027 GOALS

Green Initiatives

- Project manage the installation of a solar field at the Central Compound to run a large portion of the Central Garage.
- Continue progress on training Facilities staff on solar power and energy-efficient HVAC building automation systems.
- Continue to invest in a mix of electric, hybrid, and propane powered vehicles and equipment.
- Continue and expand installation of public-facing EV charging stations at General Headquarters, Swallow Cliff Woods, Volunteer Resource Center, Dan Ryan Woods Visitor Center, as well as back-of-house EV chargers.
- Continue to meet and exceed industry standards for environmental and sustainable practices outlined in the Sustainability & Climate Resiliency Plan.

Administration

- Continue the process of upgrading Facilities and Fleet CMM software that provides intelligent data and compliance tools to work more efficiently.
- Provide staff mechanics with additional technical training on new OEM equipment and EV systems.
- Invest in new diagnostic tools and equipment for increased efficiency.


01 - Corporate Fund
5153-Facilities Maintenance (Office)

Title	GRADE	2026 Appropriation		2027 Recommendation	
		Total FTEs	Total Salaries	Total FTEs	Total Salaries
6754-Sign Shop Foreman	XF6754	1	76,432	1	82,546
6356-Parts Counterman	XF6356	1	67,681	1	73,096
6269-Maintenance Facilities Foreman	XF6269	1	96,402	1	104,114
4805-Maintenance Service Technician	XF4805	4	321,707	4	348,327
2591-Maintenance Equipment Repair	XF2591	1	77,438	1	83,633
2590-Maintenance Equipment Operator	XF2590	3	278,893	3	302,725
2499-Watchman	XF2499	3	173,304	3	187,168
2489-HVAC Repairman	X	2	227,053	2	255,416
6943-Electrician-FPD	X	3	360,360	3	425,580
6944-Plumber-FPD	X	5	629,200	5	696,384
6945-Painter-FPD	X	3	338,832	3	379,417
6069-Sign Maker	700	1	60,020	1	65,161
6946-Laborer-FPD	700	3	178,210	3	193,105
6881-Director of Facilities & Fleet	24	1	141,867	1	153,216
7024-Facilities Manager-FPD	22	1	117,976	1	133,674
9843-Deputy Director of Facilities & Fleet	22	1	129,505	1	146,573
3130-Administrative Project Manager - FP	20	1	89,099	-	-
2761-Facilities and Fleet Administrative Coordinator	20	-	-	1	110,797
3277-Assistant Facilities Manager	20	-	-	1	96,227
6247-Warehouse Manager-FPD	19	1	103,047	1	111,291
8993-Facilities Project Coordinator	19	1	97,956	1	110,635
6510-Technology Analyst	18	1	93,515	1	102,016
6942-Engineering Assistant II-FPD	18	1	96,348	1	104,055
6933-Administrative Asst III-FPD	16	1	81,182	1	69,454
6932-Administrative Asst II-FPD	14	1	70,612	1	60,221
Full Time Personnel Total		41	\$3,906,638	42	\$4,394,833
Personnel Wages Total		41.0	\$3,906,638	42.0	\$4,394,833

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5154-Fleet Maintenance (Office)**

Title	GRADE	2026		2027	
		Appropriation		Recommendation	
		Total FTEs	Total Salaries	Total FTEs	Total Salaries
6508-Tractor Mechanic	XF6508	1	93,972	1	101,490
6356-Parts Counterman	XF6356	2	137,736	2	149,527
6267-Fleet Technician	XF6267	4	296,065	4	320,143
6266-Heavy Equipment Technician	XF6266	2	199,252	2	216,791
2498-Maintenance Mechanic	700	5	456,976	5	486,318
4806-Maintenance Technician Metal	700	1	82,695	1	90,618
6946-Laborer-FPD	700	3	178,402	3	193,296
6509-Garage Supervisor	21	1	125,557	1	135,602
9039-Fleet Manager - FOP	21	1	112,620	1	127,414
9361-Facilities & Fleet Data Manager	21	1	107,438	1	105,792
3130-Administrative Project Manager - FP	20	1	89,099	1	96,227
6934-Administrative Asst IV-FPD	18	1	95,401	1	103,033
6933-Administrative Asst III-FPD	16	1	67,396	1	69,454
6940-Clerk V-FPD	11	1	58,286	1	62,949
Full Time Personnel Total		25	\$2,100,894	25	\$2,258,653
Personnel Wages Total		25.0	\$2,100,894	25.0	\$2,258,653

**01 - Corporate Fund**
53 - FACILITIES MAINTENANCE

Acct#/Description	2026	2027	Difference
	Appropriation	Recommendation	
Personnel Services			
501010-Sal/Wag Of Reg Employees	\$3,906,638	\$4,394,833	\$488,195
501030-Turnover Adjustment	(165,641)	(169,970)	(4,329)
501190-Schedule Salary Adj.	\$234,398	\$461,457	\$227,059
501511-Mandatory Medicare Cost	\$56,646	\$63,725	\$7,079
501590-Group Life Insurance	4,915	5,652	737
501610-Group Health Insurance	911,189	1,148,098	236,909
501640-Group Dental Insurance	26,015	29,918	3,903
501690-Vision Care	4,731	5,441	710
501836-Transp & Travel Expenses	2,500	2,500	-
Total Personnel Services	\$4,981,391	\$5,941,653	\$960,262
Contractual & Professional Services			
520830-Professional Services	1,200,000	1,200,000	-
501805-Training Program Staff	30,000	30,000	-
Total Contractual & Professional Services	\$1,230,000	\$1,230,000	-
Materials & Supplies			
530100-Wearing Apparel	9,000	9,000	-
530170-Institutional Supplies	747,495	747,495	-
530600-Office Supplies	1,000	1,000	-
Total Materials & Supplies	\$757,495	\$757,495	-
Operations & Maintenance			
540016-Water	275,000	300,000	25,000
540022-Utilities Electricity	1,000,000	1,150,000	150,000
540250-Automotive Operation & Maint	1,155,000	1,155,000	-
540350-Property Maint & Operations	777,000	777,000	-
Total Operations & Maintenance	\$3,207,000	\$3,382,000	\$175,000
Department Total	\$10,175,886	\$11,311,148	\$1,135,262

**01 - Corporate Fund**
54 - FLEET MAINTENANCE

Acct#/Description	2026	2027	Difference
	Appropriation	Recommendation	
Personnel Services			
501010-Sal/Wag Of Reg Employees	\$2,100,894	\$2,258,653	\$157,759
501030-Turnover Adjustment	(89,078)	(84,191)	4,887
501190-Schedule Salary Adj.	\$126,054	\$146,812	\$20,758
501511-Mandatory Medicare Cost	\$30,462	\$32,750	\$2,288
501590-Group Life Insurance	1,878	2,159	281
501610-Group Health Insurance	314,271	395,981	81,710
501640-Group Dental Insurance	7,131	8,200	1,069
501690-Vision Care	1,364	1,568	204
501836-Transp & Travel Expenses	2,000	2,000	-
Total Personnel Services	\$2,494,976	\$2,763,933	\$268,957
Contractual & Professional Services			
501805-Training Program Staff	30,000	30,000	-
Total Contractual & Professional Services	\$30,000	\$30,000	-
Materials & Supplies			
530170-Institutional Supplies	131,250	131,250	-
Total Materials & Supplies	\$131,250	\$131,250	-
Operations & Maintenance			
540250-Automotive Operation & Maint	1,120,581	1,288,668	168,087
Total Operations & Maintenance	\$1,120,581	\$1,288,668	\$168,087
Department Total	\$3,776,807	\$4,213,851	\$437,044



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2027

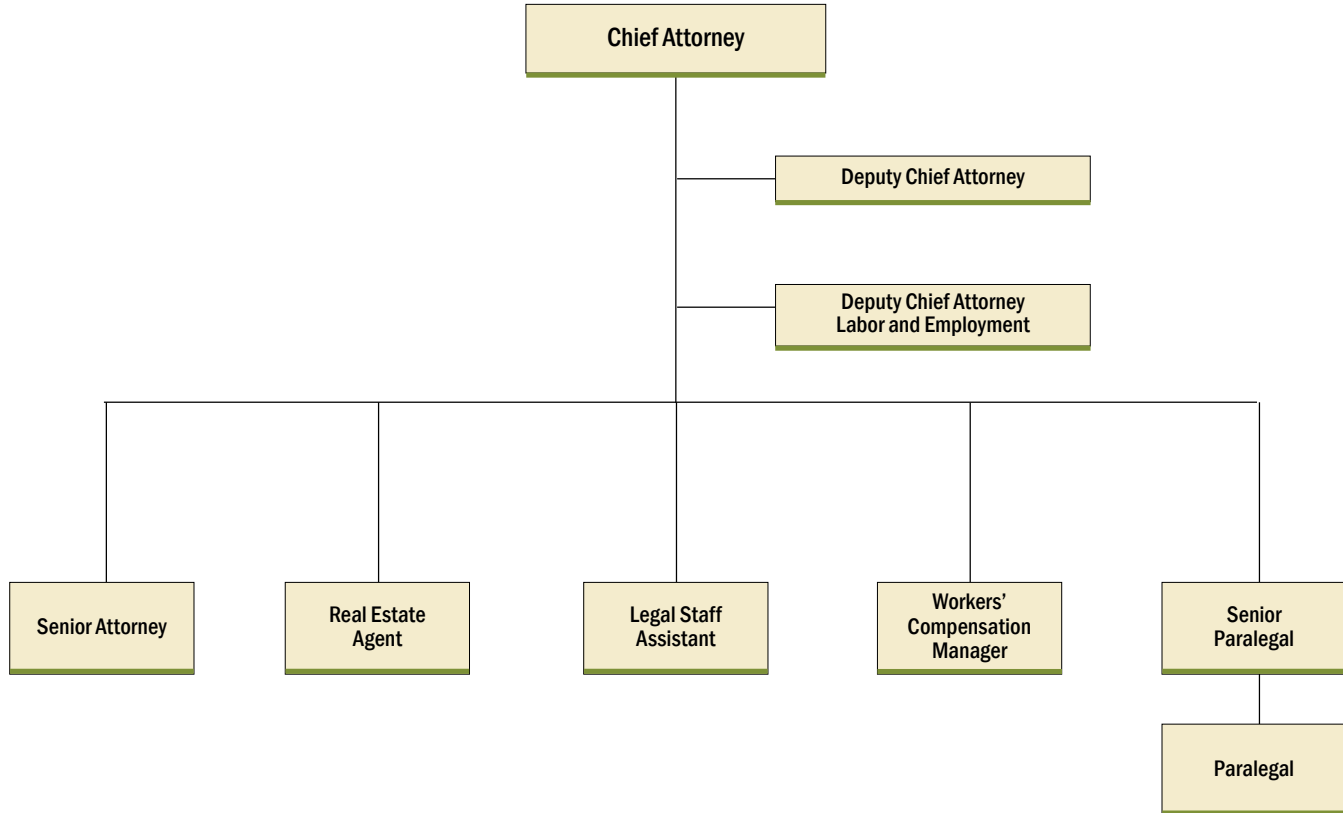


Legal

MISSION:

To provide quality, timely, effective, and efficient legal services to the Forest Preserve District of Cook County.

Legal Organizational Chart



Legal

The Legal Department represents the Forest Preserves of Cook County in lawsuits filed against or by the Forest Preserves, including lawsuits involving personal injuries to Forest Preserves visitors, claims concerning property damage, disputes with adjoining landowners, labor and employment matters and contract disputes. The Legal Department also is responsible for drafting and enforcing ordinances.

- Negotiating and closing real estate transactions.
- Responding to Freedom of Information Act requests.
- Facilitating in conjunction with the Human Resources Department the various processes for employee discipline, fitness for duty, leave issues and accommodation requests.

Additional responsibilities include, but are not limited to:

- Providing legal advice and legislative support to the President, members of the Board of Commissioners, the General Superintendent and staff of the Forest Preserves.
- Reviewing, drafting and negotiating license agreements, intergovernmental agreements and various other contracts.

Additionally, the Legal Department handles employee complaints and litigation matters that involve administrative bodies such as the Equal Employment Opportunity Commission, the Illinois Labor Relations Board, Illinois Department of Human Rights and the Cook County Commission on Human Rights.

ACCOMPLISHMENTS: July 2025–June 2026

Policy

- Facilitated approval of amendments to the Forest Preserves' Code of Ordinances.
- Worked with other departments on various policy matters.

Litigation & Dispute Resolution

- Provided legal advice and direction regarding grievances, discipline and other labor and employment matters, with particular focus on compliance of employment actions with the Forest Preserves' Employment Plan.
- Updated the litigation committee on litigated matters.
- Achieved favorable resolution of workers' compensation, property damage and labor and employment claims.

Negotiation

- Negotiated several intergovernmental agreements between the Forest Preserves and other governmental entities to address shared concerns.
- Facilitated resolution of collective bargaining issues.

Real Estate

- Negotiated and acquired the following properties (Q3 2025–Q2 2026):
 - o ± 25.20 acres in Glenwood near Sweet Woods
 - o ± 37.04 acres in Glenwood near Sweet Woods
 - o ± 0.14 acres in Unincorporated Riverside Township near Cermak Woods
 - o ± 5.43 acres in Barrington Hills near Spring Lake Preserve
 - o ± 0.05 acres in Chicago near Beaubien Woods

2027 GOALS

Policy

- Facilitate approval of amendments to Forest Preserves' Code of Ordinances as requested by various departments.

Litigation & Dispute Resolution

- Manage outside counsel for litigated matters in a fiscally responsible way.
- Continue to achieve favorable resolution of workers' compensation, property damage, labor and employment and personal injury claims.

Negotiation

- Facilitate resolution of outstanding collective bargaining issues and negotiate new or successor contracts for the Forest Preserves eight collective bargaining units.

Real Estate

- Negotiate to acquire active real estate targets.
- Continue to monitor and identify tax delinquent parcels suitable for Forest Preserves land and acquire them through Cook County's No Cash Bid Program.
- Continue to pursue opportunities to leverage existing real estate acquisition funds and identify alternative financing strategies to fulfill the land acquisition goals of the Next Century Conservation Plan.

[BACK TO TABLE OF CONTENTS](#)**01 - Corporate Fund
5160-Legal (Office)**

Title	GRADE	2026 Appropriation		2027 Recommendation	
		Total FTEs	Total Salaries	Total FTEs	Total Salaries
0616-Chief Attorney FPD	24	1	192,092	1	207,459
0628-Deputy Chief Attorney	24	1	143,325	1	154,791
2483-Deputy Chief Attorney- Labor and Employment	24	1	134,756	1	145,537
4712-Real Estate Agent III	23	1	139,828	1	151,014
6941-Senior Attorney-FPD	23	4	467,364	4	523,029
9847-Worker's Compensation Manager	21	1	117,976	1	127,414
7604-Senior Paralegal	19	1	103,047	1	91,986
5719-Paralegal-FPD	18	1	77,509	1	87,677
7605-Legal Staff Assistant	17	2	179,290	2	193,633
Full Time Personnel Total		13	\$1,555,186	13	\$1,682,540
Personnel Wages Total		13.0	\$1,555,186	13.0	\$1,682,540

**01 - Corporate Fund**
60 - LEGAL

Acct#/Description	2026	2027	Difference
	Appropriation	Recommendation	
Personnel Services			
501010-Sal/Wag Of Reg Employees	\$1,555,186	\$1,682,540	\$127,353
501030-Turnover Adjustment	(65,940)	(63,894)	2,046
501190-Schedule Salary Adj.	\$93,311	\$143,016	\$49,705
501511-Mandatory Medicare Cost	\$22,551	\$24,397	\$1,846
501590-Group Life Insurance	2,465	2,835	370
501610-Group Health Insurance	330,317	416,199	85,882
501640-Group Dental Insurance	9,396	10,805	1,409
501690-Vision Care	1,728	1,987	259
501836-Transp & Travel Expenses	2,500	2,500	-
Total Personnel Services	\$1,951,514	\$2,220,385	\$268,871
Contractual & Professional Services			
520260-Postage	4,000	4,000	-
520490-Graphics & Reproduction Svcs	1,500	1,500	-
521054-Legal Services	330,000	330,000	-
501790-Prof /Tech Membership Fees	45,000	45,000	-
501805-Training Program Staff	12,500	12,500	-
Total Contractual & Professional Services	\$393,000	\$393,000	-
Materials & Supplies			
530170-Institutional Supplies	3,000	3,000	-
530600-Office Supplies	5,000	5,000	-
Total Materials & Supplies	\$8,000	\$8,000	-
Department Total	\$2,352,514	\$2,621,385	\$268,871



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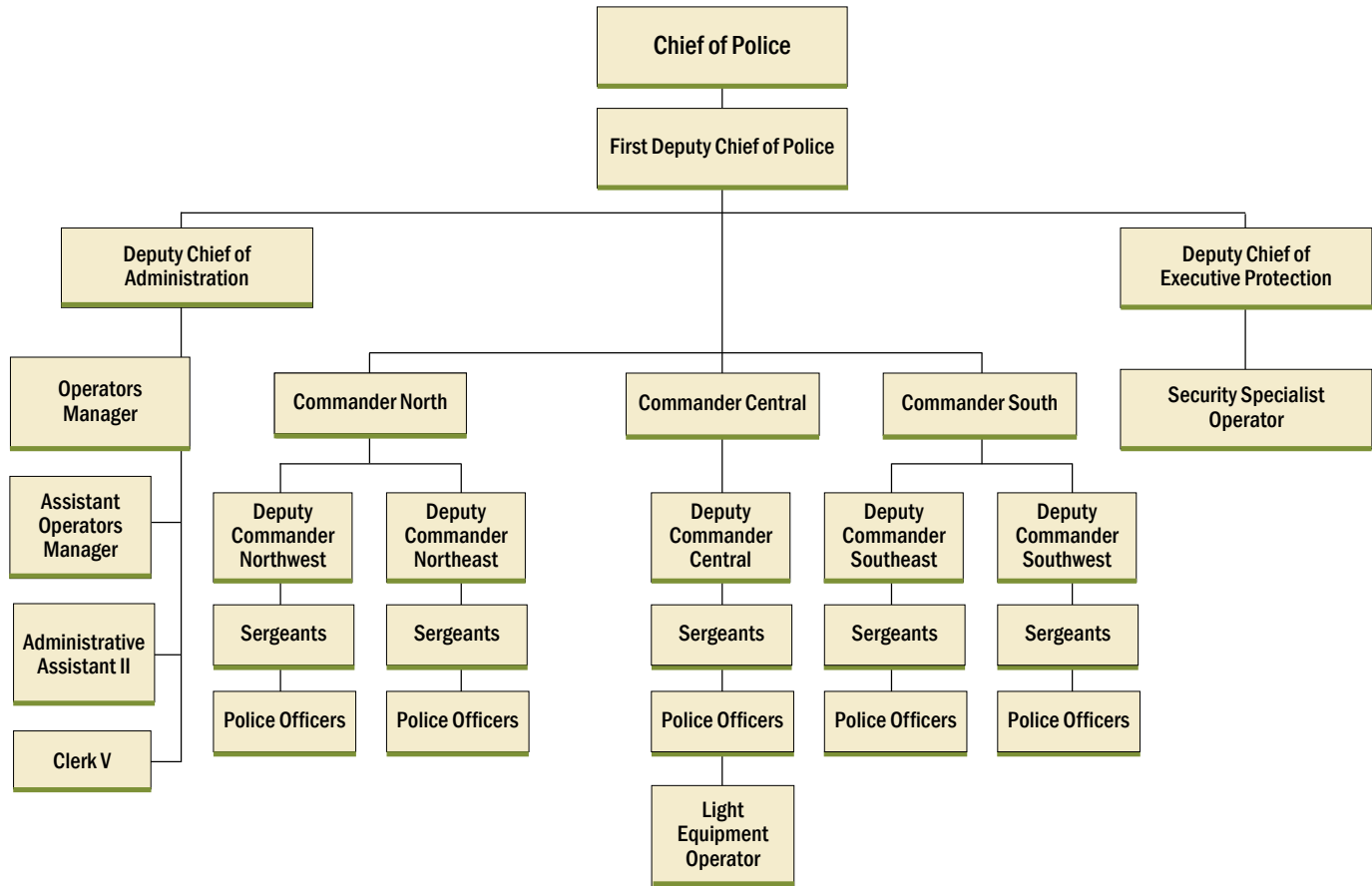
2027

Law Enforcement

MISSION:

To uphold and enforce all State, County and Forest Preserve District laws and ordinances in order to serve and protect citizens visiting the Forest Preserves, and protect the property and natural lands of the District.

Law Enforcement Organizational Chart



Law Enforcement

The Law Enforcement Department is charged with protecting the natural lands of the Forest Preserves of Cook County, as well as buildings and structures situated on Forest Preserves property and providing protection for Forest Preserves employees and the scores of people who visit the Preserves each year.

Since 1981, Forest Preserves officers have been asked to perform a unique dual role that requires members of the patrol force to perform all of the conventional duties of a police officer while simultaneously performing many of the tasks and duties performed by conservation officers. The Law Enforcement Department operates 24 hours a day, seven days a week, deploying officers and sergeants on three shifts. This allows the Law Enforcement Department to provide equitable protection for our FPCC properties spread across the entire Cook County.

The patrol force is presently budgeted for 91 police officers, 18 sergeants, 7 Executive Protection Unit members, 12 civilian personnel and 11 command staff. The Law Enforcement Department has deployed the use of Body Worn Cameras for

the entire department ahead of the State of Illinois Mandate. Body Worn Cameras increase the transparency of our interactions with the public and are a tool that promotes safety for our officers as well as the public when interacting with our officers. The Department is willing to adapt new strategies in order to move toward more contemporary policing.

Each day, Forest Preserves officers engage in preventive patrols, which include both traditional vehicular patrol in marked police vehicles and various forms of alternative patrols, on foot, bike patrol, all-terrain vehicle patrol, boat and others. While on patrol, and as needed, officers rely on their lawful authority to enforce state statutes and county ordinances to ensure Forest Preserves properties are kept safe for all to enjoy for recreation, education and pleasure.

The Law Enforcement Department must meet the daily challenge of providing police coverage and protection and at all times keeping pace with the expansion of Forest Preserves land holdings and the remarkable growth of our programs and activities.

ACCOMPLISHMENTS: July 2025–June 2026

Build trust and legitimacy with the community.

- Expanded strategic partnerships with internal departments, local law enforcement agencies and community organizations to strengthen public safety initiatives, recruitment efforts and community engagement.
- Collaborated with Cook County Sheriff's Department to participate in the Treatment Response Program, providing vital services to the community.

Develop clear and comprehensive policies.

- Continued a comprehensive review, update and reissuance of key departmental policies to ensure compliance with current Illinois law, regulatory requirements and law enforcement best practices.

Promote positive organizational change and better communication across ranks.

- Continued the department's annual Awards and Promotional Ceremonies, recognizing employee excellence, professionalism and career advancement.

Ensure officers have the technology, tools and equipment they need to do their jobs and to keep safe.

- Modernized officer equipment through the acquisition of new body-worn cameras, tasers and drones, enhancing officer safety and operational effectiveness.

- Achieved National Incident Management System certification.
- Procured new police vehicles and Mobile Data Terminals.
- Procured new ATVs and UTVs for patrolling and to aid in search and rescue missions.
- Began implementation of the Mark43 Records Management System, laying the foundation for improved records management, reporting and operational efficiency.
- Started implementation of an electronic scheduling and overtime notification system through Pace Systems, Inc., improving scheduling efficiency and providing mobile access for department personnel.

Provide training and opportunities for advancement to all personnel throughout their careers.

- Expanded staffing levels to support operational capacity.
- Expanded the department's specialized Unmanned Aerial Vehicle program to support search and rescue operations, missing person investigations and improve public safety.
- Strengthened investigative capabilities.
- Enhanced wellness and peer support through team growth.
- Promoted qualified personnel through internal advancement initiatives.

Develop strategies to recruit officers who can succeed and grow at the Forest Preserves.

- Engaged in traditional and innovative recruitment events to attract diverse candidates.
- Led public outreach activities to raise awareness and interest in law enforcement careers at the Forest Preserves.

2027 GOALS

In 2027, the Law Enforcement Department will continue to implement priority initiatives, identified in its Strategic Plan. This is a 5-year outline to address six initiatives to revitalize the department.

Build trust and legitimacy with the community.

- Establish and track an annual calendar of officer participation in community, youth, recruitment and Forest Preserves events across Cook County.
- Establish a Police Explorer Post to introduce young people to law enforcement careers, public service, leadership and the department's unique policing and conservation mission.
- Use community feedback, complaint trends, body-worn camera review and public-facing information to identify opportunities for service improvement.

Develop clear, comprehensive and legally compliant policies.

- Complete review, approval, reissuance and documented training for high-liability and legally mandated policies, including use of force and force review, officer-involved shootings, missing persons, ADA, personnel complaints, transportation and sexual-assault response.
- Establish a documented review schedule in Lexipol so every policy is assigned an owner, review date, legal update status and training or acknowledgment requirement.
- Issue and maintain a department procedural manual that translates policy into clear, standardized administrative and operational practices.

- Complete corrective actions identified through the Property and Evidence Section audit and maintain recurring inventories, supervisory review and lawful disposition practices.

Promote positive organizational change and better communication across ranks.

- Implement consistent expectations for report review, major-incident notification, personnel documentation, attendance management and completion of assigned corrective actions.

Equip personnel with reliable technology, tools and vehicles.

- Complete the Mark43 Records Management System rollout, including policy integration, data validation, role-based training, go-live support and post-implementation performance review.
- Finish implementing electronic scheduling, overtime notification and evidence-management processes, with defined user responsibilities, supervisory controls and audit capability.
- Advance a department-wide transition from paper-based processes to secure digital systems, including personnel-management systems and records, forms, approvals, training documentation, scheduling and other administrative workflows.
- Execute a prioritized replacement plan for high-mileage vehicles and other critical field equipment and track readiness and out-of-service time.

Provide training and career-development opportunities.

- Publish and execute a department-wide training plan addressing high-risk and recurring needs, including use of force, domestic violence, officer-involved shootings, ADA, report writing, probable cause, Brady material, records systems and emergency response.
- Send selected department members to qualified train-the-trainer and instructor-development courses and use the resulting certifications to expand recurring in-house training, reduce outside training dependency and preserve institutional knowledge.
- Provide role-specific training for sergeants and command personnel in leadership, performance management, incident command, report approval, policy enforcement and employee development.
- Establish an individual development discussion for each employee and identify training, specialized assignments and promotional preparation aligned with department needs.

Recruit, hire, retain and promote qualified personnel.

- Coordinate with Human Resources, background investigators, testing vendors and training partners to reduce avoidable delays and move qualified candidates through each hiring stage efficiently.
- Continue partnerships with academic institutions, law-enforcement organizations, community groups and internal departments, using the department's diverse recruitment team, Police Explorer Post and other outreach opportunities to build long-term interest in department careers.
- Analyze turnover, vacancy duration, compensation, scheduling, assignment and advancement concerns and present practical retention recommendations for executive and budget consideration.
- Complete promotional processes and maintain succession planning for supervisory, command, investigative, training and specialized functions.
- Track authorized strength, vacancies, time-to-fill, academy attrition, retention and promotional participation through regular command-level reporting.

01 - Corporate Fund
5170-Law Enforcement (Office)

Title	GRADE	2026		2027	
		Total FTEs	Total Salaries	Total FTEs	Total Salaries
2585-Serviceman	XF2585	-	-	1	64,588
2397-Light Equipment Operator	XF2397	1	57,932	-	-
2566-Police Sergeant-FPD	FPD02	18	1,684,720	18	1,715,041
2561-Police Officer-FPD	FPD01	91	7,383,050	91	7,660,366
1310-First Deputy Chief of Police	24	1	141,500	1	166,118
2562-Police Chief-FPD	24	1	173,764	1	187,666
5259-Deputy Chief of Police	24	1	127,500	1	137,700
9465-Deputy Chief for Executive Protection	24	1	141,849	1	153,196
2597-Police Commander/FPD	23	3	365,456	3	413,922
6245-Security Specialist Operator	22	6	787,286	6	880,124
2565-Police Deputy Commander	21	5	494,412	5	549,443
6986-Law Enforcement Operations Mgr	21	1	123,772	1	133,674
3036-Assistant Operations Manager	20	1	89,099	1	96,227
6932-Administrative Asst II-FPD	14	7	426,186	8	501,774
6940-Clerk V-FPD	11	2	116,572	1	63,605
Full Time Personnel Total		139	\$12,113,099	139	\$12,723,445
Personnel Wages Total		139.0	\$12,113,099	139.0	\$12,723,445

**01 - Corporate Fund**
70 - LAW ENFORCEMENT

Acct#/Description	2026	2027	Difference
	Appropriation	Recommendation	
Personnel Services			
501010-Sal/Wag Of Reg Employees	\$12,113,099	\$12,723,445	\$610,346
501030-Turnover Adjustment	(616,314)	(562,376)	53,938
501190-Schedule Salary Adj.	\$726,786	\$1,335,962	\$609,176
501511-Mandatory Medicare Cost	\$175,640	\$184,490	\$8,850
501590-Group Life Insurance	15,542	17,874	2,332
501610-Group Health Insurance	2,485,569	3,131,817	646,248
501640-Group Dental Insurance	66,714	76,721	10,007
501690-Vision Care	14,404	16,564	2,160
501836-Transp & Travel Expenses	60,000	60,000	-
Total Personnel Services	\$15,041,440	\$16,984,497	\$1,943,057
Contractual & Professional Services			
520260-Postage	6,000	6,000	-
520490-Graphics & Reproduction Svcs	9,000	9,000	-
520830-Professional Services	730,000	400,000	(330,000)
501805-Training Program Staff	125,000	125,000	-
Total Contractual & Professional Services	\$870,000	\$540,000	(\$330,000)
Materials & Supplies			
530100-Wearing Apparel	90,500	90,500	-
530170-Institutional Supplies	480,000	350,000	(130,000)
530600-Office Supplies	7,000	7,000	-
Total Materials & Supplies	\$577,500	\$447,500	(\$130,000)
Operations & Maintenance			
540250-Automotive Operation & Maint	60,000	60,000	-
Total Operations & Maintenance	\$60,000	\$60,000	-
Department Total	\$16,548,940	\$18,031,997	\$1,483,057

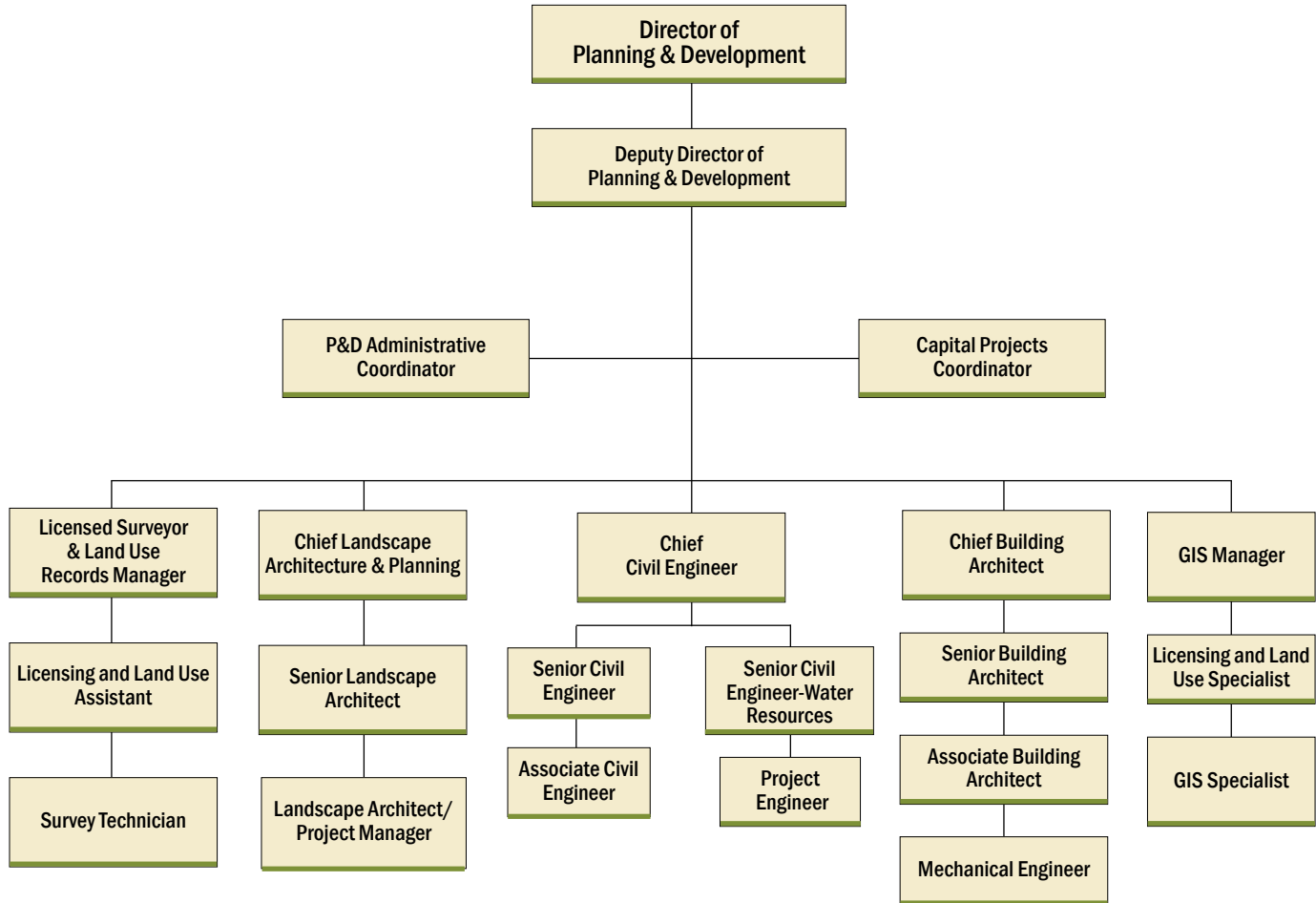
2027

Planning & Development

MISSION:

To plan, design and implement capital improvements and renovation programs to Forest Preserve District sites as well as oversee the District's land acquisition program to preserve and expand the District's lands and facilities.

Planning & Development Organizational Chart



Planning & Development

The Planning & Development (P&D) Department plans, designs and constructs capital improvements to make the Forest Preserves of Cook County more accessible and welcoming to visitors and upgrade safety and sustainability. The P&D Department also maintains land records, maps and data on Forest Preserves land holdings and assets. It also coordinates review of requests by third parties for licenses, easements and intergovernmental agreements for use of Forest Preserves land. Twenty-four full-time employees are assigned to five sections (excluding administration).

The **Landscape Architecture & Planning** section plans, designs and manages outdoor spaces and amenities, including identification and wayfinding signs. This section drafts and implements districtwide plans and policies for trails, recreation facilities and signage, and performs concept planning for regional trails, special sites and newly acquired Forest Preserves land. It also develops and maintains design standards for new signs, trails and trail safety upgrades, and conducts environmental and cultural reviews in advance of demolition of vacant buildings and structures.

The **Building Architecture** section designs and supervises the construction of new buildings, building additions and improvements to buildings and picnic shelters. The section also works with energy efficiency consultants to implement the Forest Preserves' 2023 Clean Energy Action Plan and prioritize investment in building envelope and energy efficiency upgrades.

The **Civil Engineering** section designs and oversees the rehabilitation of more than 150 miles of paved trail, major repairs to more than 200 miles of unpaved trail and detailed design and construction of new trail segments to fill in gaps in the regional trail system identified in the 2022 Trail Capital Plan

and Guiding Principles. It also conducts regular inspections and improvements to bridges, dams, water control structures, canoe and kayak launches, parking areas and other infrastructure, and coordinates with the Metropolitan Water Reclamation District on green infrastructure projects.

The **Land Use & Licensing** section coordinates internal review of land use licenses and third-party requests for new or improved trails and amenities. It also administers requests for licenses, easements and agreements from utility companies, transportation agencies and municipalities for use of Forest Preserves land, maintains land records, and provides information regarding ownership, boundaries and encroachments.

The **Geographic Information Systems** section supports an internal land acquisition committee, creates and maintains Forest Preserves maps, geographic information, real estate records, design standards for trails, signs and structures, and information on the condition of buildings, parking lots, paved trails and other infrastructure. It also provides training and technical support.

The P&D Department manages capital funding and prepares annual updates to the Forest Preserves' 5-Year Capital Improvement Plan (CIP). The 2027 update to the CIP is still in process and a draft is expected to be submitted to the Board of Commissioners and posted for public review and comments in November and finalized by the end of the year.

ACCOMPLISHMENTS: July 2025–June 2026

Welcome new visitors

- Opened new recreation amenities at Beaubien Woods Boat Launch, including accessible kayak launch system, fishing railings, river-edge seating, program shelter and interpretive signs.
- Added new canoe/kayak access path and improved launch area at Maywood Grove.
- Added new concrete access paths to restroom buildings at Busse Woods and Ned Brown Meadow.
- Improved the Gold Star Memorial at Dan Ryan Woods with new seating, pavers, flagpole, lighting and landscaping.

- Reconstructed a portion of the North Branch Trail and replaced a section of pavement with rain gardens at Ted Lechowicz Woods.
- Re-routed the North Branch Trail under the Edens Expressway to improve safety.
- Installed new stone entrance signs at seven sites—Camp Sullivan, Camp Dan Beard, Rolling Knolls, Schiller Woods, General Headquarters and Orland Grasslands.

Operational Efficiency Improvements

- Opened the “net zero” energy efficient Salt Creek Landscape Maintenance Headquarters and garage building, including geothermal heating/cooling system and rooftop solar array.
- Opened new boat storage garage and workshop for McGinness Fisheries campus along with new electric service and energy-efficient HVAC equipment replacements at all campus buildings.
- Completed energy-efficiency and accessibility upgrades at the General Headquarters building in River Forest with HVAC system replacement, window replacement and restroom renovations.
- Installed permanent trail “eco-counters” at 16 locations on various trails to collect user data.

Deferred Maintenance and Repairs

- Addressed bridge repair needs and unpaved trail trouble spots at Cranberry Slough, Paddock Woods and Thorn Creek Preserves.
- Completed major rehabilitation of seven public restroom buildings at Dan Ryan Woods and Ned Brown Meadow, and replaced underground electric line to Dan Ryan Woods-North.
- Completed parking lot repaving at six locations: Carl Hansen Woods, Che Che Pin Qua Woods, Chippewa Woods, Schiller Woods, Ted Lechowicz Woods and Joe Orr Woods.

2027 GOALS

Welcome new visitors

- Complete reconstruction of the Des Plaines River Trail system from Lawrence Avenue to Irving Park Road in Schiller Park, including a new boardwalk.
- Complete new restroom building and drinking fountain at Beaubien Woods Boat Launch, and connect trail from the gathering space to Altgeld Gardens and Carver Park.
- Complete green infrastructure upgrades, including pavement reduction and rain gardens, at Whistler Woods.
- Install new wayfinding signs in the Palos Preserves and new gateway signs at other locations.

Deferred Maintenance and Repairs

- Resurface paved trails and spurs on a 2.7-mile loop at Midlothian Meadows.
- Upgrade trail safety on approximately 55 miles of trail with drop gate removal/replacement, striping and signage on paved trails at 12 locations: Deer Grove, Busse Woods, Paul Douglas Preserve, Dan Ryan Woods, Burnham Greenway, Thorn Creek, Cal-Sag, Kickapoo Woods, Oak Forest, Miller Meadow, Salt Creek and North Branch Trail.
- Repair and upgrade portions of the Swallow Cliff and Palos Trail system.

- Continue to reduce structural erosion issues on unpaved trail segments and perform asphalt pavement patching and crack sealing with in-house trail and landscape maintenance crews.
- Complete roof replacement, exterior envelope repairs and energy efficiencies at Camp Reinberg.
- Complete Sand Ridge Nature Center building improvements, including animal kitchen and entrance upgrades.
- Rehabilitate access roads and parking lots at Bullfrog Lake, Edgebrook, Elizabeth Conkey, Cooper's Hawk and Deer Grove, and dam repairs at Tampier Lake.
- Complete bridge repairs at Edgebrook and Chick Evans Golf Courses and other locations.
- Complete engineering design and permitting for repair of the water control structure at Saganashkee Slough.
- Complete major renovation of seven restroom buildings at Busse Woods and start renovation of three additional restroom buildings at River Oaks Golf Course, Green Lake and John Husar I&M Trailhead.

Improve operational efficiency

- Complete building envelope and energy efficiency upgrades at field office locations in north Cook County.
- Complete exhaust and lighting improvements at the Central Maintenance garage.

Plans, Policies and Standards

- Continue to plan for land acquisition, especially in southeast Cook County near Deer Creek corridor.
- Complete master plan for Thatcher Woods and Trailside Museum of Natural History.
- Assist the CEP Department in assessing ambassador animal enclosures at nature centers as needed.



01 - Corporate Fund

5180-Planning & Development (Office)

Title	GRADE	2026 Appropriation		2027 Recommendation	
		Total FTEs	Total Salaries	Total FTEs	Total Salaries
9540-Senior Civil Engineer	F21	2	225,414	2	233,206
2509-Dir Planning and Devoptmt/FPD	24	1	140,666	1	151,919
2425-Geo Info Systems Manager	22	1	117,976	1	133,674
2517-Chief of Landscape Architecture & Planning	22	1	129,505	1	139,865
6334-Dep Dir of Planning & Develop	22	1	129,505	1	146,573
9941-Chief Civil Engineer	22	1	129,505	1	139,865
9948-Chief Building Architect	22	1	129,505	1	139,865
7810-Licensed Surveyor & Land Use Records Manager	21	1	112,620	1	127,414
9726-Senior Landscape Architect	21	1	117,976	1	127,414
1287-Senior Building Architect	21	1	117,976	1	127,414
1483-Planning & Development Coordinator	20	1	93,515	1	105,792
4030-Mechanical Engineer	20	1	97,956	1	105,792
9798-Associate Building Architect	20	2	187,029	2	211,584
9812-Associate Civil Engineer	20	1	107,438	1	116,033
3006-Capital Projects Coordinator	20	1	89,099	1	100,996
2242-Landscape Architect-Project Manager	19	2	171,225	2	188,212
7969-Project Civil Engineer	19	1	89,099	1	100,996
7970-Licensing & Land Use Specialist - FPD	19	1	89,099	1	100,996
4310-GIS Specialist	18	1	77,509	1	87,677
2699-Licensing & Land Use Assistant	17	1	69,060	1	78,334
3117-Survey Technician	16	1	64,309	1	72,486
Full Time Personnel Total		24	\$2,481,113	24	\$2,736,107
2439-Intern FPD	XFPD	0.5	20,457	0.5	22,194
Part-Time/Seasonal Personnel Total		0.5	\$20,457	0.5	\$22,194
Personnel Wages Total		24.5	\$2,501,570	24.5	\$2,758,301

**01 - Corporate Fund**
5180-Planning & Development (Office)

Acct#/Description	2026	2027	Difference
	Appropriation	Recommendation	
Personnel Services			
501010-Sal/Wag Of Reg Employees	\$2,485,984	\$2,736,107	\$250,123
501030-Turnover Adjustment	(104,273)	(104,746)	(473)
501135-Sal/Wages Seasonal Empl	20,456	22,194	1,738
501190-Schedule Salary Adj.	\$153,327	\$234,456	\$81,129
501511-Mandatory Medicare Cost	\$36,273	\$39,995	\$3,722
501590-Group Life Insurance	3,228	3,712	484
501610-Group Health Insurance	432,861	545,405	112,544
501640-Group Dental Insurance	5,696	6,550	854
501690-Vision Care	2,171	2,497	326
501836-Transp & Travel Expenses	5,508	5,508	-
Total Personnel Services	\$3,041,231	\$3,491,678	\$450,448
Contractual & Professional Services			
520490-Graphics & Reproduction Svcs	20,500	20,500	-
520830-Professional Services	30,600	30,600	-
501790-Prof /Tech Membership Fees	1,500	1,500	-
501805-Training Program Staff	4,050	4,050	-
Total Contractual & Professional Services	\$56,650	\$56,650	-
Materials & Supplies			
530170-Institutional Supplies	38,023	38,023	-
530600-Office Supplies	5,000	5,000	-
530635-Books, Periodicals & Publish	44,500	44,500	-
Total Materials & Supplies	\$87,523	\$87,523	-
Department Total	\$3,185,404	\$3,635,851	\$450,448



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2027

District Wide

District Wide

MISSION:

To acquire, restore and manage lands for the purpose of protecting and preserving public open space with its natural wonders, significant prairies, forests, wetlands, rivers, streams, and other landscapes with all of its associated wildlife, in a natural state for the education, pleasure and recreation of the public now and in the future.

District Wide

The **District Wide Department** budgets for expenditures that are not associated with a specific department. It also allows for better control to monitor expenditures by requiring pre-approval by The Finance Department before an item or service is procured. Major account categories are Personnel Services, Contractual & Professional Services, Materials & Supplies, Operations & Maintenance and Other Expenses. The proposed Districtwide budget recommendation for FY 2027 is \$8,822,468, a \$65,876 decrease from last year.

Personnel Services budgets for anticipated cost of living increases, other required wage/salary/step increases, the employer required Medicare contribution and estimated employee health care contributions.

Contractual & Professional Services includes a variety of essential services; telecommunication services which includes landline and cell phones, printing, and public services announcements. It also typically includes the budget to operate our five campgrounds and three aquatic centers. Due to COVID 19 the aquatic centers were not open 2020 or 2021 but were reopened in 2022 and are planned to be open again in 2026.

Materials & Supplies appropriates funds for computer equipment and software district wide. Money is also budgeted to support the use of body worn cameras for the Department of Law Enforcement. These funds are managed by Finance and Administrations IT Department.

Operations & Maintenance includes funds for partner organizations such as Neighbor Space, The Forest Preserve Foundation and for targeted, small scale land improvement projects.

Other Expenses includes funding paid to Cook County which supports business operations related to computer software, timekeeping and the Oracle ERP system which includes the following applications: HR, Payroll, Purchasing, Accounting, Accounts Payable, and Budgeting. It also reimburses the County for support services provided by Risk Management, the Inspector General, Board Secretary, Human Resources and ERP Department. Rent for three departments that work at 69 W. Washington is also budgeted here. An Intergovernmental Agreement between the Forest Preserve and Cook County is approved by the Board of Commissioners each year which spells out these services and reimbursement amounts.

**01 - Corporate Fund
99 - District Wide**

Acct#/Description	2026	2027	Difference
	Appropriation	Recommendation	
Personnel Services			
501010-Sal/Wag Of Reg Employees	\$3,250,000	\$12,209,927	\$8,959,927
501226-Planned Benefit Adjustment	(\$2,701,565)	(\$11,991,971)	(\$9,290,406)
501511-Mandatory Medicare Cost	\$47,125	\$177,044	\$129,919
Total Personnel Services	\$595,560	\$395,000	(\$200,560)
Contractual & Professional Services			
520150-Communication Services	749,496	749,496	-
520490-Graphics & Reproduction Svcs	61,710	61,710	-
520830-Professional Services	2,706,016	2,759,700	53,684
521313-Special or Coop Programs	55,000	55,000	-
Total Contractual & Professional Services	\$3,572,222	\$3,625,906	\$53,684
Materials & Supplies			
530600-Office Supplies	25,000	25,000	-
530635-Books, Periodicals & Publish	590,116	590,116	-
Total Materials & Supplies	\$615,116	\$615,116	-
Operations & Maintenance			
540130-Maint & Subscription Svcs	718,556	718,556	-
560019-Land Improvements	93,500	93,500	-
Total Operations & Maintenance	\$812,056	\$812,056	-
Other Expenses			
	3,293,390	3,374,390	81,000
Total Other Expenses	\$3,293,390	\$3,374,390	\$81,000
Department Total	\$8,888,344	\$8,822,468	(\$65,876)



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2027



Capital and Related Funding Sources

Construction & Development Fund

The Construction and Development Fund is funded from annual tax levies and other resources to be used for constructing improvements in the development of forests and lands to include construction, renovation or restoration of district facilities, the acquisition of heavy equipment and vehicles and major land conservation projects. An appropriation last for a period of 5 years and any unspent appropriation at the end of the 5 year period are transferred to the Corporate Fund.

52038 - Construction & Development Fund

Account	2026 Appropriation	2027 Recommendation	Difference INC./(DEC.)
<u>Available Funding Sources</u>			
411010-Property Tax Revenue	\$22,698,232	\$19,594,000	(\$3,104,232)
Total Funding Sources	\$22,698,232	\$19,594,000	(\$3,104,232)
<u>Expenditures</u>			
<i>Resource Management (31)</i>			
520000-Contractual Services	\$5,273,058	\$5,273,058	\$0
540000-Operations & Maintenance	\$2,724,272	\$2,724,272	\$0
	\$7,997,330	\$7,997,330	\$0
<i>Landscape Maintenance (52)</i>			
530000-Supplies & Materials	\$275,500	\$275,500	\$0
540000-Operations & Maintenance	\$1,438,600	\$688,600	(\$750,000)
	\$1,714,100	\$964,100	(\$750,000)
<i>Facilities Maintenance (53)</i>			
520000-Contractual Services	\$200,000	\$200,000	\$0
530000-Supplies & Materials	\$180,000	\$180,000	\$0
540000-Operations & Maintenance	\$335,979	\$335,979	\$0
	\$715,979	\$715,979	\$0
<i>Fleet Maintenance (54)</i>			
540000-Operations & Maintenance	\$2,270,823	\$1,520,823	(\$750,000)
	\$2,270,823	\$1,520,823	(\$750,000)
<i>Planning & Development (80)</i>			
520000-Contractual Services	\$2,010,000	\$1,710,000	(\$300,000)
540000-Operations & Maintenance	\$3,000,000	\$2,695,768	(\$304,232)
560000-Capital Outlay	\$4,990,000	\$3,990,000	(\$1,000,000)
	\$10,000,000	\$8,395,768	(\$1,604,232)
Total Expenditures	\$22,698,232	\$19,594,000	(\$3,104,232)
	\$0	\$0	\$0

Capital Improvement Fund

The purpose of this fund is to account for all capital expenditures of the District that are funded by debt issued prior to 2012, or other financing sources and that are not related to land acquisitions.

52009 - Capital Improvement Fund

Account	2026 Appropriation	2027 Recommendation	Difference INC./(DEC.)
Available Funding Sources			
411460-Operating Transfer in From Corporate	\$5,440,000	\$4,739,585	(\$700,415)
411490-Fund Balance Contributions	\$0	\$2,304,647	\$2,304,647
Total Funding Sources	\$5,440,000	\$7,044,232	\$1,604,232
Expenditures			
<i>Facilities Maintenance (53)</i>			
520000-Contractual Services	\$1,500,000	\$1,500,000	\$0
	\$1,500,000	\$1,500,000	\$0
<i>Fleet Maintenance (54)</i>			
560000-Vehicles & Equipment	\$2,300,000	\$2,300,000	\$0
	\$2,300,000	\$2,300,000	\$0
<i>Planning & Development (80)</i>			
520000-Contractual Services	\$1,640,000	\$3,244,232 *	\$1,604,232
	\$1,640,000	\$3,244,232	\$1,604,232
Total Expenditures	\$5,440,000	\$7,044,232	\$1,604,232
	\$0	\$0	\$0

*includes unspent/unused allocations from prior year funds

Real Estate Acquisition Fund

The fund accounts for the District's land acquisition program. Sources available for appropriations for this fund are derived from debt proceeds, contributions, and grants. The District does not directly levy taxes for land acquisition, but may transfer funds from Corporate Fund. The District's land acquisition was initiated in 1916.

52006 - Real Estate Acquisition Fund

Account	2026 Appropriation	2027 Recommendation	Difference INC./(DEC.)
<u>Available Funding Sources</u>			
411460- Operating Transfer in from Corporate	\$6,800,000	\$6,800,000	\$0
411490-Fund Balance Contributions	5,000,000	6,450,000	1,450,000
Total Funding Sources	\$11,800,000	\$13,250,000	\$1,450,000
<u>Expenditures</u>			
520000-Contractual Service	\$600,000	\$1,050,000	\$450,000
560000-Capital Outlay Expenditures	11,200,000	12,200,000	1,000,000
Total Expenditures	\$11,800,000	\$13,250,000	\$1,450,000
	\$0	\$0	\$0



Resident Watchmen Fund

The purpose of this Cost Center is to allocate revenues collected from the Resident Watchman program to the maintenance and improvements of District Resident Watchmen Facilities.

54017 - Resident Watchmen Fund

Account	2026 Appropriation	2027 Recommendation	Difference INC./(DEC.)
<u>Available Funding Sources</u>			
411360-Fees	\$223,000	\$223,000	\$0
411490-Fund Balance Contributions	0	180,000	180,000
Total Funding Sources	\$223,000	\$403,000	\$180,000
<u>Expenditures</u>			
530000-Supplies & Materials	\$223,000	\$403,000	\$180,000
Total Expenditures	\$223,000	\$403,000	\$180,000
	\$0	\$0	\$0

Bond & Interest Fund

Debt Service Schedule and Related Tax Levy for Fiscal Year Beginning January 1, 2027

Period Ending	Levy Year	Series 2019 2019	Series A 2022	Series B 2022	Annual Debt Service
12/31/2027	2026	445,925	3,972,250	3,559,000	7,977,175
12/31/2028	2027	446,210	3,981,250	3,560,000	7,987,460
12/31/2029	2028	446,205	3,979,000	3,560,750	7,985,955
12/31/2030	2029	445,910	3,980,750	3,561,000	7,987,660
12/31/2031	2030	445,325	3,976,000	3,560,500	7,981,825
12/31/2032	2031	444,450	3,979,750	3,564,000	7,988,200
12/31/2033	2032	448,285	3,976,250	3,561,000	7,985,535
12/31/2034	2033	446,685	3,980,500	3,561,500	7,988,685
12/31/2035	2034	444,795	3,981,750	3,565,000	7,991,545
12/31/2036	2035	447,615	3,974,750	3,561,000	7,983,365
12/31/2037	2036	-	3,979,500	3,559,500	7,539,000
12/31/2038	2037	-	-	-	-
Total		4,461,405	43,763,772	39,175,272	87,396,405



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2027

Fiduciary, Agency And Component Unit Funds

Employee Annuity and Benefit Fund

Required Property Tax Levy and contribution from Personal Property Replacement Taxes in the year 2026, for the purpose of providing the amount necessary to be contributed by the Forest Preserve District as employer.

52004 - Employee Annuity and Benefit Fund

Account	2026 Appropriation	2027 Recommendation	Difference INC./(DEC.)
Available Funding Sources			
411010-Property Tax Revenue	\$13,190,793	\$14,628,814	\$1,438,021
411050-Property Replacement Tax	403,014	403,014	0
Total Funding Sources	\$13,593,807	\$15,031,828	\$1,438,021
Expenditures			
700005-Other Expense	\$13,593,807	\$15,031,828	\$1,438,021
Total Expenditures	\$13,593,807	\$15,031,828	\$1,438,021
	\$0	\$0	\$0

Self-Insurance Fund

The Internal Service Fund is established to account for the District's self-insurance related activities including accumulating a fund balance sufficient to meet future estimated claims and judgments, paying worker's compensation claims, tort judgments/settlements, and associated legal fees.

52011 - Self Insurance Fund

Account	2026 Appropriation	2027 Recommendation	Difference INC./(DEC.)
Available Funding Sources			
411010- Operating Transfer in from Corporate	\$7,340,000	\$7,340,000	\$0
411070-Investment Earnings	30,000	30,000	0
411490-Fund Balance Contributions	1,000,000	1,500,000	500,000
Total Funding Sources	\$8,370,000	\$8,870,000	\$500,000
Expenditures			
501000-Personal Services	\$1,445,000	\$1,745,000	\$300,000
580000-Contingencies & Special Purp	6,425,000	6,525,000	100,000
700005-Other Expense	500,000	600,000	100,000
Total Expenditures	\$8,370,000	\$8,870,000	\$500,000
	\$0	\$0	\$0



Grants Fund

The purpose of this fund is to advance funding for projects that are reimbursed by State, Federal, or Private grant awards.

52010 - Grants

Account	2026 Appropriation	2027 Recommendation	Difference INC./(DEC.)
<u>Available Funding Sources</u>			
411460-Other Revenue	\$6,000,000	\$7,000,000	\$1,000,000
Total Funding Sources	\$6,000,000	\$7,000,000	\$1,000,000
<u>Expenditures</u>			
520000-Contractual Service	\$6,000,000	\$7,000,000	\$1,000,000
Total Expenditures	\$6,000,000	\$7,000,000	\$1,000,000
	\$0	\$0	\$0

Chicago Zoological Society Fund

52005 - Chicago Zoological Society Fund

Account	2026 Appropriation	2027 Recommendation	Difference INC./DEC.)
Available Funding Sources			
411010-Property Tax Revenue	\$18,820,635	\$19,131,176	\$310,541
411050-Property Replacement Tax	586,439	586,439	0
Total Funding Sources	\$19,407,074	\$19,717,615	\$310,541
Expenditures			
700005-Other Expense	\$19,407,074	\$19,717,615	\$310,541
Total Expenditures	\$19,407,074	\$19,717,615	\$310,541
	\$0	\$0	\$0

Chicago Horticultural Fund

52008 - Chicago Horticultural Fund

Account	2026 Appropriation	2027 Recommendation	Difference INC./DEC.)
Available Funding Sources			
411010-Property Tax Revenue	\$11,680,543	\$11,873,272	\$192,729
411050-Property Replacement Tax	278,465	278,465	0
Total Funding Sources	\$11,959,008	\$12,151,737	\$192,729
Expenditures			
700005-Other Expense	\$11,959,008	\$12,151,737	\$192,729
Total Expenditures	\$11,959,008	\$12,151,737	\$192,729
	\$0	\$0	\$0

Chicago Zoological Society and Chicago Horticultural Society

No partnerships have been as important to the Forest Preserves of Cook County as the relationships with the Chicago Zoological Society (CZS), which operates Brookfield Zoo Chicago, and the Chicago Horticultural Society (CHS), which operates the Chicago Botanic Garden.

The Forest Preserves and CZS opened Brookfield Zoo Chicago in 1934, and the Preserves and CHS opened the Chicago Botanic Garden in 1972. The Forest Preserves provides the land that houses the Zoo and Garden and contributes

significant financial support to these world-class institutions each year—nearly one fifth of the Forest Preserves current annual budget is dedicated to the operation of the Zoo and Garden.

These public-private partnerships have proved resilient over the years, sustaining these preeminent centers for learning and scientific research and growing them into two of the most popular attractions in Illinois.

BROOKFIELD ZOO CHICAGO

- Set within a 285-acre nature park and accredited arboretum on Forest Preserves land, Brookfield Zoo Chicago connects more than 2 million guests in a typical year to its diverse collection of wildlife living in cutting-edge naturalistic exhibits.
- The Chicago Zoological Society is not only at the forefront of animal welfare, it also is a leader in social innovation, developing award-winning conservation, education and community outreach initiatives that serve disadvantaged neighborhoods, veterans and individuals with cognitive, physical and intellectual differences.
- CZS teacher training and community-based education programs and events typically reach more than 200,000 people and encourage everyone, regardless of age and background, to understand the importance of wildlife, nature and the environment.

CHICAGO BOTANIC GARDEN

- The Chicago Botanic Garden features 27 gardens, more than 100 acres of woodland, and 15 acres of re-created prairie habitat on 385 acres of Forest Preserves land. More than one million guests visit the Garden in a typical year to view this living museum's collection of 2.7 million plants.
- The Garden serves more than 270,000 people in registered and free programs in most years, including adult education classes, symposia, professional certificate programs, and a Science Career Continuum that trains Chicago Public Schools middle- and high-school students for careers in science.
- The Garden also helps improve employment opportunities and broaden access to fresh produce for low-income households through its youth and adult urban agriculture and jobs training programs at Windy City Harvest sites throughout Cook and Lake Counties.

COLLABORATION WITH THE FOREST PRESERVES

- Both the Zoo and Garden remain close partners with the Forest Preserves, which helps support the institutions and shares their mission of preserving and providing education about the natural world. The Forest Preserves collaborates with both CZS and the Garden on ecological restoration, innovative research and public programming.
- The Forest Preserves and CZS have partnered to track walleye, badgers and river otters to help better understand their use of local habitats and inform future restoration projects. CZS also supports research efforts by helping Forest Preserves biologists perform health checks on native wildlife.
- Recent collaborations with the Garden include the Plants of Concern and Budburst citizen science projects, the Greencorps Chicago job-training program and amphibian-focused restoration research. The Forest Preserves and Garden also partner frequently on seed collecting, research and banking for restoration efforts.



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Chicago Zoological Society & Brookfield Zoo Chicago

MISSION:

The mission of the Chicago Zoological Society, which manages Brookfield Zoo Chicago, is to inspire conservation leadership by connecting people with wildlife and nature.

The Chicago Zoological Society and Brookfield Zoo Chicago

AN INTRODUCTION TO THE 2027 FOREST PRESERVES OF COOK COUNTY BUDGET

Founded in 1921, the Chicago Zoological Society is a private non-profit organization that operates Brookfield Zoo Chicago (BZC) on land owned by the Forest Preserves of Cook County. At the heart of our mission is a commitment to conservation, education, and creating meaningful connections between people and wildlife.

Brookfield Zoo Chicago is home to more than 2,500 mammals, birds, reptiles, amphibians, fish and invertebrates spanning over 420 species. The Zoo is accredited by the Association of Zoos and Aquariums, Alliance of Marine Mammal Parks and Aquariums, and the International Marine Animal Trainers' Association, and was the first zoo in the world to be awarded the Humane Certified™ certification mark from the American Humane Association, meeting its rigorous certification standards for the care and welfare of animals.

Over 1.6 Million guests visit Brookfield Zoo Chicago annually, including over 140,000 Illinois school group visitors on free field trips, making it the second most-attended paid cultural attraction in Chicagoland. Due to this attendance and the continued growth of the zoo, BZC has an enormous economic impact on the region, supporting nearly 2,000 jobs and generating over \$670 million in labor income, over \$1.5 billion in economic activity, and over \$211 million in local, state and federal tax revenues over the last 10 years.

As a leading conservation center, BZC works to help save endangered species, call attention to the plight of threatened ecosystems, resolve critical conservation issues, and create new ways to understand and manage populations in the wild and in zoos. The Zoo employs leading scientists in behavioral research, enrichment, and training; behavioral endocrinology; veterinary science, veterinary education, conservation medicine, and zoo pathology; and zoo nutrition science. We advance the science of animal-directed care by combining scientific study and animal husbandry to develop the best possible management practices for evaluating animal well-being from an animal-centric perspective. With an emphasis on cross-discipline communication and incorporation of scientific results into animal care and management protocols and decisions, as well as facilities design and management, BZC is helping to redefine how animals in managed care are

treated around the world.

Brookfield Zoo Chicago also considers education and inclusion programs crucial to fulfilling our conservation mission. These programs work to create and nurture an appreciation of wildlife and nature, enriching and strengthening our guests' connection with the natural world and empowering them to drive positive change. Community engagement is a priority. We believe every child, especially those from under-resourced neighborhoods, should experience wildlife and nature not only at the Zoo, but also where they live. With input from community residents and leaders, we offer free programs in the community that connect children with nature and STEAM learning from preschool through high school and beyond. In addition, we reach nearly 1.25 million individuals through educational programs, special events and free passes distributed by community organizations.

Through our commitment to the highest standards of animal care, conservation, and research, BZC demonstrates that animals are worth saving, while we prove through award-winning exhibits, education programs, and community outreach that everyone can be a conservation leader. None of this would be possible without the continued support and partnership of the Forest Preserves of Cook County, its President, Commissioners and the General Superintendent. This support has enabled Brookfield Zoo Chicago to remain a world class institution at the forefront of animal welfare and social innovation locally, nationally, and around the world.

INSTITUTIONAL ACCOMPLISHMENTS: 2025-2026

Partnership with the Forest Preserves of Cook County

Wildlife Health Veterinary Residency Program: The Illinois Zoological and Wildlife Health Management Residency, a collaborative program of the Zoo, Forest Preserves of Cook County, and the University of Illinois College of Veterinary Medicine, is the nation's first predominantly urban, free-ranging wildlife residency program that meets the rigorous standards of the American College of Zoological medicine. The three-year residency with advanced training in veterinary science aims to build critically needed knowledge about the health of wild animal populations in both urban and suburban settings. The wildlife resident provides professional veterinary medical services for Forest Preserves' field programs, and conducts and assists with laboratory and field research dedicated to maintaining wildlife and ecosystem health in Cook County. Since the program launched in 2022, its residents,

along with staff from the partner institutions, have made several important discoveries related to local wildlife health.

In 2025, a total of 952 free-ranging animals were examined in Cook County, including 532 reptiles, 206 birds, 167 freshwater mussels, 106 mammals and 20 fish. Roughly 400 turtles were examined, many of which face newly identified challenges throughout Cook County, such as environmental mercury contamination, a new adenovirus threatening painted turtles, and pathogens spreading due to cross-species interactions. Additionally, Blanding's turtles, a continued focus of our local conservation efforts, are critically at risk in Cook County.

Over half of raptor species examined showed signs of injury or disease this year, with a high prevalence of foot lesions in birds of prey such as hawks, eagles, and vultures. The team also evaluated 27 wood ducks, monitoring the continued detection and increasing prevalence of adenovirus in the species, as well as the detection of a new virus in their feet. By recapturing several wood ducks, BZC was able to gather insight on the clinical progression of foot inflammation in free-ranging wood ducks. Finally, the team found blood parasites and herpesvirus in bird species in Cook County for the first time. Though the impact of these viruses is unknown, identifying them is the first step to figuring out their impact on local wildlife birds—work that's happening for the very first time in Cook County.

Sustainability Advancements: When planning James & Elizabeth Bramsen Tropical Forests, BZC set out to implement practical and impactful measures to achieve environmental sustainability in the new habitat, in line with Forest Preserves of Cook County sustainability goals. The Zoo built features designed to optimize energy efficiency and minimize the carbon footprint, such as:

- Energy-efficient systems like LED technology, timers, and motion sensors.
- A stormwater retention system that mitigates flooding and removes stormwater runoff from the municipal sanitary system, redirecting it to pollinator gardens.
- A white PVC roofing system that reflects solar energy instead of absorbing it, significantly lowering cooling demands and helping mitigate heat-island effects on Zoo grounds.
- Concrete mix additive that permanently stores wasteful carbon dioxide.

This year BZC also launched a large scale solar panel installation on the rooftop of Tropic World. This facility will produce nearly 350,000 kWhs of solar energy annually, covering nearly 3% of the Zoo's annual energy consumption and offsetting 5,470 tons of CO2 over the next 30 years, the equivalent of planting over 82,000 trees.

Increasing Accessibility with KultureCity: In partnership with the Forest Preserves, Brookfield Zoo Chicago participates in a variety of initiatives to offer convenient and equitable access for community members of all backgrounds. In 2025, BZC earned Sensory Inclusive Certification through a new partnership with KultureCity, a non-profit organization at the forefront of the inclusivity movement. As part of the certification, Zoo volunteers and employees who regularly interact with members and guests received training from medical and neurodivergent professionals on how best to assist guests with sensory needs and respond to sensory overload situations so every individual feels accepted and celebrated. KultureCity sensory signs were installed throughout the Zoo's 235 acres, identifying different zones based on sensory processing needs. Guests can also check out Sensory Bags, which include noise-reducing headphones, fidget tools, strobe reduction eyeglasses, and more. With this partnership, BZC is enhancing the zoo experience to be ever more welcoming and supportive for the one in four individuals in the United States with a sensory processing need.

Honoring Local and Global Culture: Brookfield Zoo Chicago continues to participate in the Forest Preserves' Native American community gatherings aimed at fostering deeper collaboration between the Forest Preserves, partners, and Native American Tribes and organizations throughout Cook County. In 2024, the Zoo unveiled our Land Acknowledgement Statement and held our first Native American Celebration privately for indigenous groups from the Chicagoland area. This year, we opened the celebration to the public, with a day featuring an artisan fair, presentations, and community showcases. Midwest SOARRING Foundation joined us for a public address and flute performance, alongside collaborators Trickster Culture Center, American Indian Health Services of Chicago, Saint Kateri Center of Chicago, Halau I Ka Pono, and more. Hundreds of guests enjoyed culturally relevant biological artifacts and interactive activities shared with us by Native American and Indigenous communities throughout the year.

In September, over 10,000 guests joined us for our Hispanic Heritage Fest in celebration of Chicagoland's Hispanic and Latine cultures. The day featured over 30 local partners, offering activities such as bilingual story times with local Hispanic authors, cultural dance and music performances, crafts with the National Museum of Mexican Art, and more. Zoo chats and dolphin presentations included Spanish language translation and supports. The Dia de los Muertos Community Ofrenda also returned last year, paying homage to pets and animals who have passed on. This tradition honors the lives of cherished animals and invites their spirits back for a joyful reunion with the living. The Zoo welcomed submissions for more than 430 pets from our community, along with a few animals from our zoo population.

Education & Community Engagement

The percentage of the world's population living in highly urbanized areas is growing. For more and more people, zoos are their only connection to wildlife, and their primary place for nature and science learning. Over the years, BZC has developed programs where humans can further connect with animals and the natural world and become inspired to champion environmental causes. Today, we reach beyond our gates into Chicago area neighborhoods and provide science and environmental programming and activities in libraries, schools and community centers in under-resourced communities. We are one of the world's most innovative training facilities for educators and veterinarians, pioneering the research field of conservation psychology, which investigates the best ways to motivate human action on behalf of wildlife. The Zoo also works with veterans' associations, children and families with disabilities, and other under-resourced sectors to further an inclusive conservation movement that provides innovative engagement opportunities for people of all backgrounds and abilities.

The King Conservation Leadership Academy is a suite of free, out-of-school, STEAM (Science, Technology, Engineering, Arts, and Mathematics) learning opportunities serving communities located in the Chicago area and providing informal science programs for children, families, teenagers and adults. For example, Zoo Adventure Passport! (ZAP!) is a multi-generational program that provides an opportunity for an entire family to learn together, gain appreciation for the urban ecosystem, and connect with other conservation-minded individuals from their own neighborhoods and surrounding communities. Whether gardening together, enjoying story time at the Zoo, listening to presentations from underrepresented voices, or learning in community with nature-based educational activities, over 8,000 ZAP! participants grew their leadership and conservation skills in 2025. New this year were six World Wednesday sessions welcoming local cultural groups from across the Chicagoland area to share traditions highlighting the connection between wildlife and culture.

The King Conservation Science Explorers program provided children aged 11 to 14 with conservation action-oriented and project-based learning opportunities, centered around a theme of reusing, repurposing, and recycling and sustainability in fashion. Three cohorts, hosted in Cicero, Pilsen, and at the Zoo, engaged over 300 participants. Finally, participants in the King Academy's high school career and college readiness program, the King Scholars, spent their summer taking courses on a variety of conservation topics, planning environmentally-focused activities at Brookfield Zoo Chicago and in local communities, and sharing the mission of the Zoo with the public. Over 200 teens engaged in over 4,000 hours of programming, including hosting a brand new Pollinator Pit Station, a cart with native plants that attract pollinators and

educate guests on the important role pollinators play in our ecosystem.

BZC's onsite Zoo Camp welcomed over 600 campers this summer for an experience that explored all 235 acres of the Zoo, connecting participants to nature and animals in exciting ways. The Zoo is proud to be one of only 7% of American Camp Association accredited camps that provide an inclusive setting, as well as certification by the National Inclusion Project, allowing participants with and without disabilities to enjoy the experience together. In 2025, we welcomed 40 campers with various disabilities. To help ensure the accessibility of our camp experience, the Zoo also offered income-based scholarships to 29 campers.

Adult training opportunities are also an important part of BZC's educational programming. For educators of grades pre-K through 12 in all subject areas, the Zoo offers Teaching Safari, a free 35-hour professional development program designed to help them use effective strategies to support student learning and nurture conservation leadership. More than 80 teachers enrolled in 2025, representing more than 60 schools from over 35 districts throughout the region. Additionally, the Advanced Inquiry Program, a conservation-focused learning experience combining web-based graduate courses through Project Dragonfly at Miami University in Ohio with experiential learning and field study at the Zoo, celebrated 15 years and engaged 50 master's degree students last year.

Animal Care & Programs

Brookfield Zoo Chicago continues to be a leader in the field of animal care and behavioral research, as well as one of the world's most innovative training facilities for zoological and wildlife veterinarians. The Zoo's state-of-the-art Animal Hospital is one of the top facilities of its kind in the country. To encourage optimal health and welfare through diet, BZC established one of the first Nutrition Services departments in a zoo to be staffed by full-time professional nutritionists, who create custom diets for each animal and monitor nutrition levels.

With high quality care and welfare, BZC is continually welcoming new animals to the Zoo. Over the past year, the Zoo witnessed many exceptional births and hatchings, including:

- Ten African Painted Dog pups were born in November, with distinct coat markings that continue to emerge as they grow. They are among Africa's most endangered predators, with only an estimated 7,000 remaining in the wild.
- Two Amur leopard cubs were born, representing renewed hope for the species on the brink and listed as Critically Endangered, facing serious threats of habitat loss, poaching and forest fires. It is estimated there are about 100 left in the wild.

- A pair of Humboldt penguin chicks hatched. Native to the coastline of Peru, Humbolt penguins are listed as vulnerable on the IUCN red list. The Zoo cares for about 30 penguins in its colony, and supports field research for the species in the wild through the Punta San Juan Program in Peru.
- Several Lake Titicaca frog eggs were laid, which successfully metamorphosed into 5 frogs. The most endangered amphibian in Bolivia, this frog is threatened largely by the illegal pet trade and pollution in its only native habitat, Lake Titicaca.
- Greater prairie chicks were born this spring at the Zoo. The species is considered Endangered in the state of Illinois, where they have suffered a sharp decline in population due to prairieland loss.

In the spring of last year, Brookfield Zoo Chicago also welcomed 20 rescued axolotls that were illegally imported at O'Hare International Airport and seized by U.S. Fish and Wildlife Service. BZC frequently supports USFWS following illegal imports or trafficking situations, offering rescued animals a comfortable home and the highest quality care. These animals are now on habitat at the Living Coast, acting as charismatic ambassadors for their Critically Endangered (IUCN Red List) species and inviting guests to better understand what's at stake when popular animals are illegally trafficked.

Brookfield Zoo Chicago's conservation work extends beyond the Zoo's gates, and several reintroduction programs saw great success in 2025. In the summer, BZC joined partners in a milestone release of 48 Great Plains mudbugs, or crayfish. After animal care specialists carefully raised them behind the scenes over the past two years, the crayfish reached the ideal size for survival and were released into a protected local wetland. Through a unique symbiotic relationship, these tiny crayfish support the recovery of the federally endangered Hine's emerald dragonfly, as the deep burrows the crayfish build provide important aquatic refuges for the dragonflies. This effort is part of a larger collaborative head start program with other local institutions working together to restore local biodiversity.

Internationally, Brookfield Zoo Chicago participated in a historic first in 2024 when the Sihek Recovery Program flew nine endangered Guam kingfishers (or sihek, as the birds are known by the indigenous CHamoru people of Guam) from zoos to the island of Palmyra Atoll, where they were placed in pre-release aviaries to begin reintroduction efforts. The project is many years in the making, as Guam kingfishers went extinct in the wild due to invasive brown tree snakes introduced to the island during World War II. Among the birds was Yayas, a male Guam

kingfisher from BZC, who has thrived on Palmyra Atoll—catching prey, defending territory, and nest building with a mate—offering promising signs for the species' future in the wild. The Zoo cares for breeding pairs behind the scenes that will allow for future reintroductions.

Also behind the scenes, BZC animal care experts cared for 1,762 Puerto Rican crested toad tadpoles in an effort to bring a species back from the brink of extinction. Just ahead of Puerto Rico's rainy season, the tadpoles took a journey to the island and were released into the wild. BZC is one of a handful of institutions helping save the Critically Endangered (IUCN Red List) Puerto Rican crested toad, the island's only native toad species. Once thought extinct, this toad is making a comeback thanks to a collaborative conservation program led by the Puerto Rican Crested Toad Conservancy that includes careful breeding and seasonal wild releases. Since 2012, BZC has contributed nearly 27,000 toads to the reintroduction program.

In 2025, BZC's experts came together with local and international colleagues to advance animal welfare and conservation efforts nationally and globally. Clinical veterinarians at Brookfield Zoo Chicago led a groundbreaking blood banking project that saw great momentum in 2025, with a goal to create a centralized blood bank to support the health and welfare of the immense diversity of species in professional care that may at some point need an emergency blood transfusion. This innovative research involves traveling to many partner institutions and freezing, thawing and testing different types of animal red blood cells, including elephants, gorillas and orangutans, to see how they respond to the process. Early results show significant promise, suggesting that a large scale, centralized blood bank for zoological species could be a viable solution for the future.

The International Symposium on Zoo Animal Welfare brought together 112 participants from 73 organizations across 11 countries at Brookfield Zoo Chicago to explore innovative approaches to advancing animal welfare in zoos and aquariums. This year's theme centered on the importance of collaboration and process in understanding and supporting the physical, emotional and behavioral needs of animals in professional care, with discussions ranging from the use of artificial intelligence and new welfare indicators, to enrichment, human-animal interactions, and social management strategies. And in October 2025, four representatives from BZC traveled to the International Union for Conservation of Nature (IUCN) World Conservation Congress, the world's largest conservation policy meeting in Abu Dhabi, United Arab Emirates. The event included 1,000 delegates from nearly every country in the world. The BZC delegation voted on 145 motions which covered a range of important conservation issues, such as wildlife trade safeguards, climate change, regional initiatives, and species-specific conservation actions.

LOOKING TO THE FUTURE

This past year was an exhilarating one for Brookfield Zoo Chicago, filled with purposeful change and plans for the future. As we look to the start of 2027, BZC is excited to continue the realization of our Next Century Plan, as well as grow our education and conservation impact on site and in the community.

Next Century Plan – Gateway to Africa

In 2024, Brookfield Zoo Chicago unveiled a groundbreaking Next Century Plan, an ambitious, transformational master plan that will guide the organization’s future growth through our Centennial Celebration in 2034. The public unveiling, which included a first look at renderings of the Zoo’s future habitats, attractions, and amenities, was received with much excitement from the public. The transformational Next Century Plan will reshape more than 100 acres (nearly half of the Zoo’s existing footprint) in innovative and inspiring ways for wildlife and guests. Blending our historic structures with new animal zones, the Zoo will create immersive habitats that provide for the best in animal care, while creating rich experiences for guests that engage and connect expanded audiences to conservation.

Having successfully implemented Phase 1 of our Next Century Plan with the opening of Bramsen Tropical Forests in the summer of 2025, Brookfield Zoo Chicago is poised to embark on Gateway to Africa - a compelling and captivating story of Africa’s extraordinary biodiversity and our shared responsibility to ensure its continued existence. Through an unparalleled exposure to Africa’s marvelous world of natural wonders, guests will become our partners in deep appreciation for the breath-taking beauty and the complex conservation challenges that threaten its survival. Gateway to Africa solidifies BZC’s role as a leader in animal care, wellbeing, and conservation. Focusing on some of the most iconic animals and experiences of an authentic African safari, the majestic elephant and graceful giraffe are joined by other quintessential African species such as gazelle, kudu, eland, crowned crane, ibis, and zebra in a multi-acre habitat. A dynamic new lion experience overlooks the savannah, heightening the guests’ appreciation for this magnificent predator and its role in the circle of life.

With thoughtful care for its historic legacy and architectural significance, the beloved Pachyderm House will be wholly transformed: incomparable views onto the savannah and

intimate encounters with a variety of captivating small mammals will create an unforgettable experience. As a unique venue for special events and a prime locale for educational programming, the Pachyderm House stands as a renewed symbol of Brookfield Zoo Chicago’s enduring excellence. Future phases will build on this momentum with new species and habitats (including hippopotamus) and even more opportunities for meaningful guest engagement, ensuring Gateway to Africa continues to inspire for generations to come. Overall, the Next Century Plan promises to deliver substantial economic impact to local communities, surrounding counties, and the state, as well as bolster the Zoo’s renowned stature as a global destination.

Caring for the Park into the Future

As we embark on this Next Century Plan that will elevate the stature of Brookfield Zoo Chicago and the region, we continue to care for 100-year-old physical facilities and infrastructure across the park’s 235 acres that has reached end of life. This aging infrastructure impacts guest engagement, animal care capabilities and our environmental sustainability efforts. Over \$170 million of deferred capital maintenance must be addressed in order to provide the best possible guest experience, with over \$10 million required annually for continuing maintenance and repairs. BZC is incredibly grateful to the Forest Preserves of Cook County and county residents for their support in the form of substantial capital investments made possible by the 2022 referendum. We will continue to work to leverage funding from all sources to keep the Zoo open and accessible, and we stand ready to work in collaboration with the Forest Preserves of Cook County to pursue funding opportunities that address our common needs.

Brookfield Zoo Chicago is a world-famous cultural icon, caring for many of the globe’s most engaged species and driving conservation action locally and around the world. It is a valued employer, community resource, and educational destination. With continued partnership with the Forest Preserves of Cook County and sustained capital investment, we will ensure this treasured institution remains a destination for residents of the county and guests from around the world for generations to come.

**CHICAGO ZOOLOGICAL SOCIETY
COMPARISON OF ESTIMATED REVENUE
AND AVAILABLE SOURCES FOR FISCAL YEAR BEGINNING JANUARY 1, 2027**

<u>Tax Revenue</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>% CHANGE</u>
Gross Tax Levy for Chicago Zoological Society	15,402,717	15,722,861	2%
Referendum Levy for Chicago Zoological Society	4,000,000	4,000,000	0%
Reserves for Deferred Collections & Refunds	(462,081)	(471,686)	2%
Reserves for Deferred Collections & Refunds- Referendum Levy	(120,000)	(120,000)	0%
Deferred Collections (Prior Year Taxes)	0	0	0%
Personal Property Replacement Tax (PPRT)	586,439	586,439	0%
Reserves against PPRT	0	0	0%
Total Tax Revenue	\$19,407,075	\$19,717,614	2%
<u>Non-Tax Revenues</u>			
Merchandise & Concessions Commission	7,143,558	7,599,675	6%
General Admissions & Parking	15,881,867	11,526,107	-27%
Membership & Animal Adoption	16,124,858	16,424,511	2%
Unrestricted Contributions & Sponsorships	6,947,575	7,707,840	11%
Special Attractions & In-Park Transportation	3,502,431	2,585,675	-26%
Special Events	1,834,496	1,196,571	-35%
Education & Other Income	2,509,514	2,405,075	-4%
Endowment Investment Income	2,182,000	2,458,000	13%
Release of Restricted Program Contributions	3,891,891	3,108,279	-20%
Total Non-Tax Revenue	\$60,018,190	\$55,011,733	-8%
Total Tax and Non-Tax Revenues	\$79,425,265	\$74,729,347	
Total All Revenues	\$79,425,265	\$74,729,347	-6%

**CHICAGO ZOOLOGICAL SOCIETY
BUDGETED EXPENDITURES AND OTHER USES
FOR FISCAL YEAR BEGINNING JANUARY 1, 2027**

CATEGORY / DEPARTMENT	PERSONNEL SERVICES	PROGRAM EXPENSES	CAPITAL IMPROVEMENTS	TOTAL
Animal Programs	\$17,053,347	\$7,089,361		\$24,142,708
Education and Community Programs	2,707,406	504,411		\$3,211,817
Administration	4,532,947	1,816,767		\$6,349,714
Guest Services	3,142,714	3,976,572		\$7,119,286
Marketing, Public Relations & Design	2,204,425	5,303,142		\$7,507,567
Development, Membership & Government Relations	3,848,291	2,869,659		\$6,717,950
Buildings & Grounds	7,175,077	3,777,512		\$10,952,589
IT & Security	2,355,249	2,492,467		\$4,847,716
Capital Improvements			3,880,000	\$3,880,000
Total	\$43,019,456	\$27,829,891	\$3,880,000	\$74,729,347

CHICAGO ZOOLOGICAL SOCIETY PROGRAMS

ANIMAL PROGRAMS

DESCRIPTION	FY26 ACTUALS	FY 2026 APPROPRIATION	FY 2027 RECOMMENDATION	DIFFERENCE INC./((DEC.))
Personnel Services				
Salaries and Wages	\$12,822,924	\$12,269,936	\$12,285,245	15,308
Benefits	4,563,555	4,663,678	4,768,102	104,424
Total Personnel Services	\$17,386,479	\$16,933,614	\$17,053,347	\$119,733
Program Expenses				
Supplies	867,901	951,371	896,408	(54,963)
Operating Expenses	2,678,459	2,143,652	2,217,537	73,885
Equipment	429,336	569,947	471,104	(98,843)
Animal Food & Transport	1,670,540	1,720,196	1,545,071	(175,125)
Utilities	1,781,338	1,910,896	1,959,241	48,345
Total Program Expenses	\$7,427,574	\$7,296,062	\$7,089,361	(\$206,701)
Program Total	\$24,814,053	\$24,229,676	\$24,142,708	(\$86,968)

EDUCATION AND COMMUNITY PROGRAMS

DESCRIPTION	FY26 ACTUALS	FY 2026 APPROPRIATION	FY 2027 RECOMMENDATION	DIFFERENCE INC./((DEC.))
Personnel Services				
Salaries and Wages	\$2,358,687	\$2,729,091	\$2,139,601	(589,490)
Benefits	572,740	719,976	567,805	(152,171)
Total Personnel Services	\$2,931,427	\$3,449,067	\$2,707,406	(\$741,661)
Program Expenses				
Supplies	85,020	112,013	108,708	(3,305)
Operating Expenses	190,984	303,024	280,304	(22,720)
Equipment	67,553	39,139	37,104	(2,035)
Utilities	53,197	60,857	78,295	17,438
Total Program Expenses	\$396,754	\$515,033	\$504,411	(\$10,622)
Program Total	\$3,328,181	\$3,964,100	\$3,211,817	(\$752,283)

CHICAGO ZOOLOGICAL SOCIETY PROGRAMS (CONTINUED)

ADMINISTRATION

DESCRIPTION	FY26 ACTUALS	FY 2026 APPROPRIATION	FY 2027 RECOMMENDATION	DIFFERENCE INC./(DEC.)
Personnel Services				
Salaries and Wages	\$3,890,693	\$3,778,511	\$3,493,553	(284,958)
Benefits	954,969	1,114,731	1,039,394	(75,337)
Total Personnel Services	\$4,845,662	\$4,893,242	\$4,532,947	(\$360,295)
Program Expenses				
Supplies	62,502	103,970	88,600	(15,370)
Operating Expenses	1,462,875	1,930,025	1,369,805	(560,220)
Equipment	331,618	326,119	338,630	12,511
Utilities	19,956	18,975	19,732	757
Total Program Expenses	\$1,876,951	\$2,379,089	\$1,816,767	(\$562,322)
Program Total	\$6,722,613	\$7,272,331	\$6,349,714	(\$922,617)

GUEST SERVICES

DESCRIPTION	FY26 ACTUALS	FY 2026 APPROPRIATION	FY 2027 RECOMMENDATION	DIFFERENCE INC./(DEC.)
Personnel Services				
Salaries and Wages	\$2,813,755	3,127,609	2,734,048	(393,561)
Benefits	379,724	448,391	408,666	(39,725)
Total Personnel Services	\$3,193,479	\$3,576,000	\$3,142,714	(\$433,286)
Program Expenses				
Supplies	53,588	58,737	51,654	(7,083)
Operating Expenses	2,338,745	2,481,080	2,207,426	(273,654)
Equipment	726,913	683,361	597,215	(86,146)
Utilities	967,851	1,162,602	1,120,277	(42,325)
Total Program Expenses	\$4,087,097	\$4,385,780	\$3,976,572	(\$409,208)
Program Total	\$7,280,576	\$7,961,780	\$7,119,286	(\$842,494)

CHICAGO ZOOLOGICAL SOCIETY PROGRAMS (CONTINUED)

MARKETING, PUBLIC RELATIONS & DESIGN

DESCRIPTION	FY26 ACTUALS	FY 2026 APPROPRIATION	FY 2027 RECOMMENDATION	DIFFERENCE INC./(DEC.)
Personnel Services				
Salaries and Wages	\$1,684,103	\$1,637,017	\$1,684,277	47,260
Benefits	458,530	504,901	520,148	15,247
Total Personnel Services	\$2,142,633	\$2,141,918	\$2,204,425	\$62,507
Program Expenses				
Supplies	217,690	354,062	255,523	(98,539)
Operating Expenses	4,020,959	4,281,163	4,578,106	296,943
Equipment	228,983	211,724	309,129	97,405
Utilities	141,931	171,894	160,384	(11,510)
Total Program Expenses	\$4,609,563	\$5,018,843	\$5,303,142	\$284,299
Program Total	\$6,752,196	\$7,160,761	\$7,507,567	\$346,806

DEVELOPMENT, MEMBERSHIP & GOVERNMENT RELATIONS

DESCRIPTION	FY26 ACTUALS	FY 2026 APPROPRIATION	FY 2027 RECOMMENDATION	DIFFERENCE INC./(DEC.)
Personnel Services				
Salaries and Wages	\$3,344,030	3,429,118	2,960,953	(468,165)
Benefits	854,670	\$1,011,225	\$887,338	(123,887)
Total Personnel Services	\$4,198,700	\$4,440,343	\$3,848,291	(\$592,052)
Program Expenses				
Supplies	264,261	538,457	220,627	(317,830)
Operating Expenses	2,518,988	2,404,187	2,391,046	(13,141)
Equipment	204,787	222,611	208,011	(14,600)
Utilities	55,606	42,177	49,975	7,798
Total Program Expenses	\$3,043,642	\$3,207,432	\$2,869,659	(\$337,773)
Program Total	\$7,242,342	\$7,647,775	\$6,717,950	(\$929,825)

CHICAGO ZOOLOGICAL SOCIETY PROGRAMS (CONTINUED)

BUILDINGS & GROUNDS

DESCRIPTION	FY26 ACTUALS	FY 2026 APPROPRIATION	FY 2027 RECOMMENDATION	DIFFERENCE INC./(DEC.)
Personnel Services				
Salaries and Wages	\$5,432,551	\$5,794,964	\$5,073,597	(721,367)
Benefits	2,021,127	2,223,669	2,101,481	(122,188)
Total Personnel Services	\$7,453,678	\$8,018,633	\$7,175,077	(\$843,555)
Program Expenses				
Supplies	995,272	1,083,779	914,979	(168,800)
Operating Expenses	922,952	828,147	1,134,055	305,908
Equipment	1,435,029	1,836,075	1,557,264	(278,811)
Utilities	156,132	174,460	171,214	(3,246)
Total Program Expenses	\$3,509,385	\$3,922,461	\$3,777,512	(\$144,949)
Program Total	\$10,963,063	\$11,941,094	\$10,952,589	(\$988,504)

INFORMATION TECHNOLOGY, RISK & SECURITY

DESCRIPTION	FY26 ACTUALS	FY 2026 APPROPRIATION	FY 2027 RECOMMENDATION	DIFFERENCE INC./(DEC.)
Personnel Services				
Salaries and Wages	\$1,940,877	2,121,271	1,733,715	(387,556)
Benefits	609,641	\$793,742	\$621,534	(172,208)
Total Personnel Services	\$2,550,518	\$2,915,013	\$2,355,249	(\$559,764)
Program Expenses				
Supplies	59,110	49,681	47,790	(1,891)
Operating Expenses	920,143	779,554	815,958	36,404
Equipment	1,425,908	1,602,365	1,606,834	4,469
Utilities	21,460	21,135	21,885	750
Total Program Expenses	\$2,426,621	\$2,452,735	\$2,492,467	\$39,732
Program Total	\$4,977,139	\$5,367,748	\$4,847,716	(\$520,032)

CHICAGO ZOOLOGICAL SOCIETY PROGRAMS (CONTINUED)

CAPITAL IMPROVEMENTS

DESCRIPTION	FY26	FY 2026	FY 2027	DIFFERENCE
	ACTUALS	APPROPRIATION	RECOMMENDATION	INC./(DEC.)
Capital Improvements	3,880,000	3,880,000	3,880,000	0

ZOOLOGICAL FUND

The District levies, collects and remits taxes to the Zoological Society which operates Brookfield Zoo. Brookfield Zoo opened in 1934 on 216 acres. The District owns the land and facilities. The total 2027 estimated expenditures of the Zoological Fund is projected to be \$55.1 million. The Zoological Fund represents 24 percent of the total proposed 2026 Appropriation.

Zoological Summary of Appropriations

2023 Amended	2024	2025	2026	2027 Recommendation
66,395,156	68,119,585	73,555,668	79,425,265	74,729,347

Zoological Summary of Tax Levies

2023 Amended	2024	2025	2026	2027 Recommendation
18,284,927	18,833,475	19,128,936	19,407,074	19,722,861

BROOKFIELD ZOO ATTENDANCE

Year	Attendance
FY24	1,727,317
FY25	1,780,833
FY26	1,693,319
Projected FY27	1,596,585



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2027

Chicago Botanic Garden

Chicago Botanic Garden

MISSION:

The mission of the Chicago Botanic Garden is to promote the enjoyment, understanding and conservation of plants and the natural world.

CHICAGO BOTANIC GARDEN ORGANIZATIONAL PROFILE

When the City of Chicago incorporated in 1837, its leaders selected Urbs in Horto—city in a garden—as its motto. The Chicago Horticultural Society was founded in 1890 with this vision in mind. With the opening of the Chicago Botanic Garden in 1972, the Society established a permanent home on 385 acres owned by the Forest Preserve District of Cook County. Over the past half century, the Garden has grown into a world-class living museum with 28 display gardens; four natural areas; and robust visitor, learning, and community engagement; and science programs. Today, the Garden’s mission—We cultivate the power of plants to sustain and enrich life—reaches across the region and globe through innovative conservation research and enrichment opportunities that engage people of all ages and abilities.

Each year, more than one million people visit the Garden to experience its living collection of nearly 2.73 million plants. Drawing on the natural synergy of plants to explore the arts, humanities, and sciences, Garden programs use collections, exhibitions and immersive experiences to inspire curiosity and care for our natural world. Special exhibitions, such as the Lightscape winter lights event and Night of 1,000 Jack-o-Lanterns, draw blockbuster crowds to experience art and nature. Popular public programs include flower shows, art and rare botanical book exhibitions, a beloved model railroad exhibit, a seasonal butterfly habitat, drop-in activities, cooking demonstrations, and free concerts and performances.

The Garden’s Negaunee Institute for Plant Conservation Science and Action combines rigorous research with application to meet urgent challenges—including biodiversity loss and climate change—while training the next generation of plant conservation scientists. The Institute is distinguished by its ongoing commitment to fostering collaboration between researchers and conservation practitioners, ensuring that the most up-to-date science undergirds conservation efforts within the Chicago region and beyond.

The Garden’s learning and engagement programs take place at the Garden and further afield, offering classes, workshops, field trips, camps, educator professional development, and nature-based enrichment experiences for people of all ages.

Windy City Harvest, the Garden’s urban agriculture program, operates across 10 farm sites on Chicago’s South and West Sides. A national leader in urban agriculture and local food production, Windy City Harvest advances community goals related to food, health, and jobs, while training other public gardens across the country on this work.

Across all its programs and services, the Garden is committed to engaging audiences that reflect the racial, economic, and cultural diversity of the Chicago region. To accomplish this, the Garden cultivates strong partnerships with community organizations and

schools, designing programs that are innovative, culturally and community appropriate, and effective in reaching targeted populations and communities, both on- and off-site.

CHICAGO BOTANIC GARDEN 2025 INSTITUTIONAL ACHIEVEMENTS

The heart of the Chicago Botanic Garden is our plants—2.73 million of them. But it’s also our staff, whose dedication and expertise make the Chicago Botanic Garden one of the most visited museums in the Chicago area, as well as a global leader in plant conservation science, a role model in urban agriculture, and a source of lifelong learning opportunities.

In 2025, we strengthened our commitment to our mission across all our programs. We created a new Living Collections Plan that sets the tone for what we grow, and why. We distributed more fresh produce boxes than ever before through VeggieRx., our prescription produce program, and created a new model for participation. We built partners from across the Midwest to collaborate on meeting the growing need for native seeds to restore regional landscapes. We developed new classes that align with our students and their interests. Innovations like these require creativity and hard work.

That work unfolded during a challenging year for cultural institutions nationwide, including the Garden. Visitors were cost-conscious, leading to lower attendance and revenue. But we did what plants do, find new ways to thrive in changing conditions.

We Took Action to Protect Our Planet.

The scientists and plant science students at our Negaunee Institute played an instrumental role in local, regional, and global efforts to conserve and restore plants and habitats.

The Seed Amplification Program: Our staff teamed up with the Forest Preserves to produce 330 pounds of native seed in the program’s second year, supporting the Forest Preserve’s goal to restore 30,000 acres of prairies, woodlands, and wetlands by 2040.

The Midwest Native Seed Network: We worked with the U.S. Fish and Wildlife Service to create a new group that aims to increase the supply of native seeds for restoration all over the Upper Midwest, developing a list of species that the Network can help make available, and hosting a panel at the National Native Seed Conference.

The Plant Studbook: We advanced the plant studbook approach, which collects information about rare plants so that institutions can breed across their collections, maintaining species diversity and preventing extinctions. Partners in Hawaii, Ecuador, and Indonesia collaborated with our scientists, and we signed a contract with Oxford University Press for a book about ex situ conservation that included the plant studbook approach.

We Wowed Visitors and Championed Plants.

The Garden welcomed more than 1 million visitors in 2025, and our staff found new ways to elevate our gardens as space for rejuvenation and joy.

Patterned by Nature: In summer 2025, our horticulturists celebrated nature's penchant for patterns with creative garden designs. From a paisley pattern of succulents to daisies configured in a tartan display, their whimsy charmed our visitors.

A New Living Collections Plan: This comprehensive framework guides which plants we grow and why, ensuring every plant serves a purpose in conservation, research, education, or display. The plan prioritizes resilience and genetic diversity, preparing the Garden to respond to environmental challenges.

The Bloom of a Century: Our Arid Greenhouse ended in 2025 with a zealous Agave, or century plant, growing literally through the roof as it prepared for a bloom three decades in the making. To accommodate its climb, our horticulturists removed a pane of greenhouse glass and insulated the stalk to protect it from Chicago's winter. It's one example of how our horticultural expertise allows a diversity of plants to thrive here.

We Grew Food to Empower Communities.

The Garden's urban agriculture program, Windy City Harvest, grew nourishing local food—as well as healthier communities and a strong workforce.

Job Training: In 2025, Windy City Harvest trained 94 people in sustainable urban agriculture across multiple workforce development programs and youth farm programming, supporting Chicago's next generation of urban agriculture and food systems leaders.

VeggieRx: Our prescription produce program had another record year, distributing 33,074 boxes of fresh fruits and veggies, which was a 29 percent increase compared to 2024. We also piloted a new program model called My Choice, instead of getting a pre-packed box. My Choice participants shopped at the Farm on Ogden Market and selected their own produce—a popular option we'll continue and expand.

Farm on Ogden: Our Windy City Harvest headquarters in Chicago's North Lawndale neighborhood positioned itself as a community hub with new free events including a plant sale, Farmer's Market Fridays, Fall Fest, and Open House Chicago. Its Market also saw its most successful year, with 36 percent more transactions than in 2024.

We Shared the Power of Plants with Lifelong Learners: The Regenstein School continued to enhance its programming for students of all ages, from preschool to adult education.

Young Learners: Nature Preschool created new tools for students and their families to learn about plants together, and marked the first full calendar year of partnership with TrueNorth, a cooperative for students with disabilities.

Field Trips: 1,100 field trip groups, consisting of 36,231 participants, experienced the Garden and participated in workshops like Flower Lab and Science with Your Senses. In fall 2025, thanks to generous donor support, 65 percent of field trips were offered at no cost to schools, expanding access for students to visit and explore.

Adult Education: Our 700 classes, from garden design to botanical arts, welcomed 6,175 adult class-takers. We added 187 new classes, like outdoor sunset yoga by candlelight, and new class times, like Saturday night cooking classes—welcoming a fresh cohort of students and increasing revenue.

POSSIBLE CHALLENGES IN 2027

Government Support: Over the past 20 years, the Garden has expended between \$2 million and \$4 million annually from federal grants. In 2025, we spent \$2.9 million in federal funds. Eleven grants will end in 2026, funding priorities are shifting, and there have been few Notices of Funding Opportunities. We have made adjustments in our Science Department, including staff reductions, reducing the size of the incoming graduate program class with Northwestern University, and restricting travel and purchases. While changes in government funding primarily impact our Science Department, they also impact Windy City Harvest, our urban agriculture program. There, the changes would be significant as this revenue supports VeggieRx, Job Corps, apprenticeships, and our incubator farm program. We are planning for the possibility of reduced or absent federal funding.

Financial risks: Financial risks include the economy, inflationary pressure, increased operating costs, rising employee healthcare expenses, and declines in financial support from government grants.

Living Collections Risks: At the Garden, there are a number of living collections risks, including negative impacts from invasive exotic organisms and soil-related issues. Examples of the former include zebra mussels (which require ongoing monitoring and repairs to irrigation systems and pumps), boxwood blight (the local appearance of which necessitated establishing protocols banning boxwood from being brought on-site, and quarantine procedures for developing and maintaining our living collections), beech leaf and beech bark diseases (likely to spread from the northeast into the mid-west), a new canker on hornbeam (discovered in 2025 in Lake County, IL), spotted lanternfly (now in the mid-west), and numerous species of invasive plants (including mulberry weed, lesser celandine, purple loosestrife, buckthorn, and garlic mustard) that threaten all of our cultivated and natural areas. Examples of soil-related issues include oak wilt (killing red oaks in our woodlands), Southern blight, Fusarium (in Hosta collections) and Phytophthora, all of which are naturally occurring soil pathogens that are becoming more virulent with our warming

climate. We also suffer from soil issues that stem, in part, from original site construction and heavy visitor traffic. These include water retention, soil compaction, and a depauperate soil microorganism community. These all contribute to the premature loss of a substantial number of large trees. All this increases the need for costly plant health care intervention, removals (often involving outside contractors such as tree care companies), and replacement plants.

Traffic, Deferred and Preventive Maintenance Needs: These include the serious ongoing traffic safety hazard, which on busy days can occur from the Garden's Lake Cook Road entrance all the way onto the northbound lane of the Edens Expressway before the exit ramp. The Garden continues to address repairs to deteriorated roads, paths, parking lots, and garden structures such as fences, walls, arbors, and masonry features. Accessibility-related improvements are being planned, including path stabilization, stairways, bridge surfaces, and additional automatic doors in our Visitor Center, the main public building. Injuries to visitors resulting from outdoor hazards (such as trips and falls) are a risk. We are currently developing both short- and long-term funding strategies to address these needs and to make repairs to public greenhouses, building systems, and infrastructure that have exceeded their expected lifespan. With the passage of the Forest Preserves of Cook County's Clean Air, Clean Water, and Wildlife Habitat Protection Referendum, the additional funds have and will help address some of our deferred and on-going capital maintenance needs.

Natural Disaster/Extreme Weather Conditions/Climate Change:

These conditions can cause damage to facilities and the living collections, threaten human safety, and create business and residual risk issues. Extreme weather conditions including tornadoes, floods, hail, high winds, droughts, hazardous smoke from wildfires, dangerous heat waves, and life-threatening cold are an increasing concern. The Garden has not had a severe flood since July 2017. Still, and despite being built to sustain such events, flooding can cause potential health issues, require the replacement of drowned plants, exacerbate shoreline erosion, damage infrastructure (such as walls, bulkheads, paths, and roadways), and force the closing of the Garden resulting in a loss of revenue. Other extreme weather events pose similar risks.

Information Systems Risks: These risks include those resulting from comprehensive information systems interruption and/or failure, the loss or breach of information (member, donor, student, customer, etc.), commensurate with the increasing use of online activities, and residual risk (negative publicity and damage to reputation).

Food Safety Risks: These include food-borne illnesses resulting from produce grown or distributed via Windy City Harvest or illnesses resulting from consumption of plants on the Garden grounds.

LOOKING FORWARD

The Chicago Botanic Garden’s goals align with our mission—we cultivate the power of plants to sustain and enrich life. Through all of our work, we aim to connect people to the power of plants so that people and planet may thrive.

Our goals are informed by our 2024–2028 strategic plan and its five strategic imperatives, all of which support our ambition to shape how people experience, value and care for the planet.

- Expand and deepen the Garden’s local, national and global reach through the full breadth of the Garden’s work.
- Develop and adapt the main campus for greater relevance, resilience, and guest experience.
- Grow the Garden’s Chicagoland Presence through platforms for partnerships.
- Establish the Garden as a global leader for plant conservation science and restoration.
- Establish long-term financial and operational sustainability and a thriving organizational culture.

2027 GOALS

- Host over one million visitors and provide each with an outstanding and safe experience.
- Meet targeted operating budget goals in earned and raised revenues.
- Activate the comprehensive fundraising campaign.

Expand and deepen the Garden’s local, national and global reach through the full breadth of the Garden’s work.

- Deliver ‘So Much Grows Here’ marketing campaign and measure its impact on awareness across all Garden programs.
- Expand presence in local and national media, and grow digital audiences.

Develop and adapt the main campus for greater relevance, resilience, and guest experience.

- Assure a safe environment for staff and visitors.
- Deliver an exhibition program.
- Deliver a full-spectrum of learning programs, from nature-preschool to all-ages education programs.
- Deliver on accessibility action plan priorities.
- Drive efficiency, user experience improvements, and revenue through information system improvements.
- Deliver annual capital expenditures, including security, fire protection, building automation systems, and information technology upgrades.
- Deliver construction drawings and prepare to bid the Model Railroad and Plant Science Center roof garden.

Grow the Garden's Chicagoland Presence through platforms for partnerships.

- Implement food production system upgrades for the Farm on Ogden.
- Deliver Veggie RX and Therapeutic Horticulture services with community partners.
- Maintain the Eleanor Roosevelt Fruit and Vegetable Garden at the Obama Presidential Center.

Establish the Garden as a global leader for plant conservation science and restoration.

- Lead a global effort to conserve the genetic diversity within plant collections worldwide.
- Increase species diversity for landscape restoration efforts by building native seed farming capacity locally with the Forest Preserves as well as regionally and nationally with federal agencies.
- Increase Garden reach and scientific impact by conducting cutting edge research and ensuring its translation into recommendations that are applicable, scalable, and useful.
- Increase seed, spore, and pollen banking for critically rare plant species and better manage collections globally.

Establish long-term financial and operational sustainability and a thriving organizational culture.

- Meet targeted operating budget goals in earned and raised revenues.
- Meet annual goals for the comprehensive fundraising campaign.
- Improve financial resiliency.
- Advance Digital Transformation Roadmap.
- Ensure the Garden is a welcoming and inclusive institution for staff and visitors.

**CHICAGO HORTICULTURAL SOCIETY
COMPARISON OF ESTIMATED REVENUE
AND AVAILABLE SOURCES FOR
FISCAL YEAR BEGINNING JANUARY 1, 2027**

<u>Tax Revenue</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>% CHANGE</u>
Gross Tax Levy for Chicago Horticulture Society	\$9,641,797	\$9,840,487	2.1%
Reserves for Deferred Collections & Refunds	(289,254)	(295,215)	2.1%
Tax Levy for CHS Capital Maintenance	2,400,000	2,400,000	0.0%
Reserves for Deferred Collections & Refunds	(72,000)	(72,000)	0.0%
Personal Property Replacement Tax (PPRT)	278,465	278,465	0.0%
Total Tax Revenue	\$11,959,008	\$12,151,737	1.6%
<u>Non-Tax Revenues</u>			
Unrestricted Contributions	\$10,527,900	\$10,467,327	-0.6%
Government Grants and Contracts	\$2,360,142	\$2,745,570	16.3%
Membership	\$8,100,000	\$8,075,000	-0.3%
Parking and Admissions	\$4,587,259	\$4,763,930	3.9%
Restricted Program Contributions	\$5,264,118	\$6,680,340	26.9%
Investment Income	\$6,778,000	\$6,889,003	1.6%
Education & Community Program Income	\$2,472,790	\$2,506,059	1.3%
Visitor Program & Public Events Income	\$11,553,178	\$10,226,395	-11.5%
Miscellaneous Income	\$295,075	\$255,360	-13.5%
Total Non-Tax Revenue	\$51,938,462	\$52,608,984	1.3%
<i>Total Tax and Non-Tax Revenues</i>	\$63,897,470	\$64,760,721	
Total All Revenues	\$63,897,470	\$64,760,721	1.4%

**CHICAGO HORTICULTURAL SOCIETY
BUDGETED EXPENDITURES AND OTHER USES
FOR FISCAL YEAR BEGINNING JANUARY 1, 2027**

CATEGORY / DEPARTMENT	PERSONNEL SERVICES*	PROGRAM EXPENSES	TOTAL
Administration & Information Services	\$4,753,285	\$5,813,877	\$10,567,162
Horticulture & Collections	8,049,490	1,187,149	9,236,639
Science & Conservation	5,478,961	728,566	6,207,528
Facilities & Planning	1,553,358	2,226,296	3,779,653
Communications	2,209,049	1,109,674	3,318,723
Institutional Advancement	4,176,779	2,091,139	6,267,919
Education Program	2,412,339	993,359	3,405,698
Visitor Services & Public Events	7,302,327	7,479,489	14,781,816
Outreach/Community Programs	3,178,697	1,688,887	4,867,584
Tax Levy for CHS Capital Maintenance			2,328,000
Total	\$39,114,285	\$23,318,436	\$64,760,721

* Includes Salary, Wages, & Benefits

CHICAGO HORTICULTURAL SOCIETY PROGRAMS (CONTINUED)

ADMINISTRATION & INFORMATION SERVICES(19)

DESCRIPTION	FY 2026 ESTIMATED ACTUALS	FY 2026 APPROPRIATION	FY 2027 RECOMMENDATION	DIFFERENCE INC./(DEC.)
Personnel Services				
Salaries and Wages	\$4,073,365	\$4,135,996	\$3,908,836	(227,160)
Benefits	936,854	833,554	844,449	10,895
Total Personnel Services	\$5,010,219	\$4,969,550	\$4,753,285	(\$216,265)
Program Expenses				
Operating Expenses	5,399,957	5,835,399	5,734,177	(101,222)
Equipment Expenses	70,615	61,200	79,700	18,500
Total Program Expenses	\$5,470,572	\$5,896,599	\$5,813,877	(\$82,722)
Program Total	\$10,480,791	\$10,866,149	\$10,567,162	(\$298,987)

HORTICULTURE & COLLECTIONS(10)

DESCRIPTION	FY 2026 ESTIMATED ACTUALS	FY 2026 APPROPRIATION	FY 2027 RECOMMENDATION	DIFFERENCE INC./(DEC.)
Personnel Services				
Salaries and Wages	\$6,406,505	\$5,985,095	\$6,342,424	357,329
Benefits	1,661,397	1,581,621	1,707,066	125,445
Total Personnel Services	\$8,067,903	\$7,566,716	\$8,049,490	\$482,774
Program Expenses				
Operating Expenses	1,147,494	1,232,589	1,182,024	(50,565)
Equipment Expenses	7,100	10,000	5,125	(4,875)
Total Program Expenses	\$1,154,594	\$1,242,589	\$1,187,149	(\$55,440)
Program Total	\$9,222,496	\$8,809,305	\$9,236,639	\$427,334

SCIENCE & CONSERVATION(16)

DESCRIPTION	FY 2026 ESTIMATED ACTUALS	FY 2026 APPROPRIATION	FY 2027 RECOMMENDATION	DIFFERENCE INC./(DEC.)
Personnel Services				
Salaries and Wages	\$4,233,013	\$4,207,151	\$4,378,299	171,148
Benefits	1,051,604	955,444	1,100,662	145,218
Total Personnel Services	\$5,284,617	\$5,162,595	\$5,478,961	\$316,366
Program Expenses				
Operating Expenses	1,066,030	972,765	721,466	(251,299)
Equipment Expenses	8,298	7,100	7,100	0
Total Program Expenses	\$1,074,329	\$979,865	\$728,566	(\$251,299)
Program Total	\$6,358,946	\$6,142,460	\$6,207,528	\$65,068

CHICAGO HORTICULTURAL SOCIETY PROGRAMS (CONTINUED)

FACILITIES & PLANNING(11)

DESCRIPTION	FY 2026 ESTIMATED ACTUALS	FY 2026 APPROPRIATION	FY 2027 RECOMMENDATION	DIFFERENCE INC./(DEC.)
Personnel Services				
Salaries and Wages	\$1,259,657	\$1,248,495	\$1,235,777	(12,718)
Benefits	325,737	327,904	317,581	(10,323)
Total Personnel Services	\$1,585,395	\$1,576,399	\$1,553,358	(\$23,041)
Program Expenses				
Operating Expenses	2,159,810	2,170,412	2,216,229	45,817
Equipment Expenses	6,789	10,067	10,067	(0)
Total Program Expenses	\$2,166,600	\$2,180,479	\$2,226,296	\$45,817
Program Total	\$3,751,994	\$3,756,878	\$3,779,653	\$22,775

COMMUNICATIONS(17)

DESCRIPTION	FY 2026 ESTIMATED ACTUALS	FY 2026 APPROPRIATION	FY 2027 RECOMMENDATION	DIFFERENCE INC./(DEC.)
Personnel Services				
Salaries and Wages	\$1,804,734	\$1,791,937	\$1,817,473	25,536
Benefits	405,370	397,794	391,576	(6,218)
Total Personnel Services	\$2,210,105	\$2,189,731	\$2,209,049	\$19,318
Program Expenses				
Operating Expenses	1,056,800	1,108,625	1,103,674	(4,951)
Equipment Expenses	1,500	2,000	6,000	4,000
Total Program Expenses	\$1,058,300	\$1,110,625	\$1,109,674	(\$951)
Program Total	\$3,268,405	\$3,300,356	\$3,318,723	\$18,367

INSTITUTIONAL ADVANCEMENT(18)

DESCRIPTION	FY 2026 ESTIMATED ACTUALS	FY 2026 APPROPRIATION	FY 2027 RECOMMENDATION	DIFFERENCE INC./(DEC.)
Personnel Services				
Salaries and Wages	\$3,538,185	\$3,532,687	\$3,413,726	(118,961)
Benefits	818,354	805,658	763,053	(42,605)
Total Personnel Services	\$4,356,539	\$4,338,345	\$4,176,779	(\$161,566)
Program Expenses				
Operating Expenses	2,056,969	2,087,288	2,091,139	3,851
Equipment Expenses	0	0	0	0
Total Program Expenses	\$2,056,969	\$2,087,288	\$2,091,139	\$3,851
Program Total	\$6,413,508	\$6,425,633	\$6,267,919	(\$157,714)

CHICAGO HORTICULTURAL SOCIETY PROGRAMS (CONTINUED)

EDUCATION PROGRAM(14)

DESCRIPTION	FY 2026 ESTIMATED ACTUALS	FY 2026 APPROPRIATION	FY 2027 RECOMMENDATION	DIFFERENCE INC./(DEC.)
Personnel Services				
Salaries and Wages	\$2,014,839	\$1,925,327	\$1,974,188	48,861
Benefits	487,405	453,678	438,151	(15,527)
Total Personnel Services	\$2,502,244	\$2,379,005	\$2,412,339	\$33,334
Program Expenses				
Operating Expenses	1,042,459	936,110	990,359	54,249
Equipment Expenses	3,000	3,000	3,000	0
Total Program Expenses	\$1,045,459	\$939,110	\$993,359	\$54,249
Program Total	\$3,547,702	\$3,318,115	\$3,405,698	\$87,583

VISITOR SERVICES & PUBLIC EVENTS(12,13)

DESCRIPTION	FY 2026 ESTIMATED ACTUALS	FY 2026 APPROPRIATION	FY 2027 RECOMMENDATION	DIFFERENCE INC./(DEC.)
Personnel Services				
Salaries and Wages	\$5,837,425	\$5,624,698	\$5,905,290	280,592
Benefits	1,340,257	1,294,293	1,397,037	102,744
Total Personnel Services	\$7,177,683	\$6,918,991	\$7,302,327	\$383,336
Program Expenses				
Operating Expenses	7,196,147	7,564,076	7,465,589	(98,487)
Equipment Expenses	6,135	24,450	13,900	(10,550)
Total Program Expenses	\$7,202,281	\$7,588,526	\$7,479,489	(\$109,037)
Program Total	\$14,379,964	\$14,507,517	\$14,781,816	\$274,299

OUTREACH/COMMUNITY PROGRAMS(15)

DESCRIPTION	FY 2026 ESTIMATED ACTUALS	FY 2026 APPROPRIATION	FY 2027 RECOMMENDATION	DIFFERENCE INC./(DEC.)
Personnel Services				
Salaries and Wages	\$2,316,347	\$2,232,318	\$2,542,777	310,459
Benefits	606,558	520,874	635,920	115,046
Total Personnel Services	\$2,922,905	\$2,753,192	\$3,178,697	\$425,505
Program Expenses				
Operating Expenses	1,694,828	1,688,809	1,685,431	(3,378)
Equipment Expenses	2,631	1,056	3,456	2,400
Total Program Expenses	\$1,697,459	\$1,689,865	\$1,688,887	(\$978)
Program Total	\$4,620,364	\$4,443,057	\$4,867,584	\$424,527

CHICAGO HORTICULTURAL SOCIETY PROGRAMS (CONTINUED)

BOTANIC GARDEN FUND

The District levies, collects and remits taxes to the Chicago Horticultural Society which operates the Botanic Garden on a 385 acre site. The District owns the land and facilities. The total 2027 estimated expenditures of the Botanic Garden Fund are projected to be approximately \$64.8 million. The Botanic Garden Fund's share of the 2026 tax levy appropriation represents approximately 20% of the total proposed 2027 appropriated revenue.

Botanic Garden Summary of Appropriations

2023	2024	2025	2026	2027
54,712,600	59,917,125	63,967,870	63,897,470	64,760,721

Botanic Garden Summary of Tax Levies

2023	2024	2025	2026	2027
11,286,093	11,616,322	11,959,008	11,959,008	12,151,737

BOTANIC GARDEN ATTENDANCE

Year	Annual Attendance
2023	1,219,000
2024	1,304,000
2025	1,031,000
Projected 2026	1,031,000
Projected 2027	1,031,000

2027

Supplementary Information

Chart of Accounts

This detailed description of classification and coding by object and purpose of account has been prepared to assist the departments in planning for appropriation request as guided by their individual needs and expenditure history. By appropriate fiscal planning, and use of these account descriptions, departments can best determine the allocation of resources and assist the Forest Preserve District of Cook County in accurately planning for the distribution of funds to all elements of the District.

The Department of Finance and Administration has prepared these descriptions to establish guidelines for account usage in the budgeting, accounting and purchasing functions. This Department and its staff will assist departments of the District with questions concerning the Chart of Accounts, or the guidelines, and can recommend placement of funding requests.

This Chart of Accounts offers a detailed description of classifications and coding by object and purpose of accounts as a guideline for appropriate account usage in budgeting functions for the Forest Preserve District of Cook County.

Budgetary Accounts

SALARIES AND WAGES

The category of accounts designated as Salaries and Wages include accounts from which payment is made for the District's employee expenses.

ORACLE	DESCRIPTION
501010	<u>Salaries and Wages</u> : Full Time amounts paid to permanent District employees as identified in the approved and adopted budget. This amount includes gross salary for personal services including authorized amounts which are components of the base salary.
501010	<u>Salaries and Wages (Part Time)</u> : Amounts paid to part-time District employees as identified in the approved and adopted budget.
501610	<u>Health Insurance</u> : Payments made to providers of health care coverage on behalf of eligible District employees.
501590	<u>Life Insurance</u> : Payments made to carriers for life insurance coverage on behalf of eligible District employees.
501640	<u>Dental Care Plan</u> : Payments for insurance coverage on behalf of eligible District employees.
501690	<u>Vision Care Plan</u> : Payments for insurance coverage on behalf of eligible District employees.
501190	<u>Personnel Service Adjustment</u> : Estimated reserve amounts for anticipated salary and wage increases which may occur during the course of the fiscal year but are not.
501010	<u>Vacancy/Turnover Adjustment</u> : Amount calculated by the Finance and Administration Department to offset personnel expenses; estimated based upon a combination of historic and target vacancy rates.
501511	<u>Employer Medicare Tax Cont.</u> : Payments made to reimburse the cost of Medicare.
501836	<u>Employee Trans & Travel</u> : Payment of cost associated with the travel expenses of employees to other District facilities, work locations, training seminars and meetings. These costs may include reimbursement for automobile usage, public transportation or private carriers and are either a strict reimbursement for costs incurred or (in the instance of personal vehicle mileage) paid at a rate determined by the Federal government.
501660	<u>Unemployment Insurance</u> : Payments made to the State of Illinois to reimburse the cost of employment benefits made to eligible former District employees.

PROFESSIONAL CONTRACTUAL SERVICES

The category of accounts designed as Professional Contractual Services includes accounts funded for payment of services that by their nature can be performed only by persons or firms with specialized skills and knowledge.

Included are services that support the various policy-making and managerial activities of the District, professional services supporting various District facilities, and services that are not regarded as professional but that require basic scientific knowledge or specialized skills. Expenditures for operation, maintenance and repair of equipment or facilities are not included in these categories.

ORACLE	DESCRIPTION
520000	<u>Contractual Services</u> : Expenditures for general specialized services including Intergovernmental Services.
521054	<u>Legal Services</u> : Charges for the services of law firms or attorneys to represent or advise the District in matters relating to labor law, statutory compliance and union negotiation.
520894	<u>Annual Reports/Audit</u> : Fees paid to outside auditors for the performance of the District's financial annual audit, as well as other possible one-time audits for grants, etc.
501805	<u>Professional Training</u> : Payments for training of District employees including classes, seminars etc. related to staff functions.
520830	<u>Other Professional Services</u> : Charges for general specialized services that are not part of the regular contractual services.
521313	<u>Ecological Stewardship</u> : Expenses related to management of the Volunteer Resources Stewardship program.
521313	<u>Restoration Intern Program</u> : Hiring of interns for ecological management.
521313	<u>Mighty Acorn (YELAR)</u> : Funds set aside for the MIGHTY ACORN project educational program.
521313	<u>Next Gen. Youth Ambassadors (YELAR)</u> : Funds set aside for the Next Generation Youth Ambassadors project educational program.
521313	<u>YELARY-Youth Education L/Acquisition</u> : Funds from license fees that are set aside for Youth Education, Land Acquisition and Restoration.
521313	<u>Grant Match Funding</u> : Funds set aside to match grants.
521313	<u>Certified Arborist Training</u> : Payments for professional training and certification of resource management staff responsible for tree care.
521313	<u>Volunteer Resources Program</u> : Expenditure for support of volunteer program.
521313	<u>Wildlife Management Program</u> : Payments for projects involving observation and management of wild animals.
521313	<u>Fisheries Management Program</u> : Payments for projects involving fish management.
521313	<u>Resource Ecology Program</u> : Expenditures for resource ecology.
521313	<u>Trails Management Program</u> : Payments for projects regarding trails maintenance and management initiatives.
521313	<u>Special Events & Special Programs</u> : Expenditure for materials and supplies needed for festivals and programs.

520830	<u>General Consulting Services:</u> Payments for Habitat enhancement projects.
520830	<u>Law Enforcement Pre-Employment Processing:</u> Expenditures related to screening candidates for employment in Law Enforcement.
520675	<u>Security Contract Services:</u> Professional service contract for off-duty security.
521313	<u>Conservation Corps Program:</u> Expenditures related to the administration of the Conservation Corp.
520830	<u>Permit Services Contract:</u> Expenditures related to picnic and other event permit services.
520490	<u>Printing:</u> Expenditures for printing and publishing of District records such as bound volumes of Board Proceedings, printing of forms, stationery, business cards, stamps, seals and labels. Expenditures for print advertising should not be charged to this account.
520490	<u>Publication:</u> Volunteer Steward program, advertising and promotions.
520490	<u>Stationery and Office Forms:</u> Payments for purchases related to off-the-shelf forms, and stationery needed for official duties.
501790	<u>Dues and Subscriptions:</u> Charges for professional membership dues and subscriptions to newspapers and magazines.
520610	<u>Special Events & Special Programs:</u> Expenditure for materials and supplies needed for festivals and programs.
520610	<u>Publications, Advertising and Promotion:</u> Expenditures for the publishing of District bids and promotion of special events.

MATERIALS AND SUPPLIES

These accounts represent line item expenses related to office support materials, and those items needed for the maintenance of the building such as water, plumbing, heating, electrical supply and other sundry items. These are not the actual utility but those things needed for the upkeep.

ORACLE	DESCRIPTION
530188	<u>Capital Maintenance Outlays</u> : Expenditures for toilet facilities products and other materials and supplies.
530605	<u>Office Supplies</u> : Payments for work related office supplies utilized by employees of the District.
531670	<u>Computer Supplies</u> : Payments for purchases related to computers and computer supplies.
520260	<u>Postage</u> : Cost of United States postage stamps for general office and institutional use, including postage meter setting payments, stamped envelopes, stamped post cards, postal permit deposits, overnight/ express mail and postal registry.
530790	<u>Medical Supplies</u> : Payments for medical supplies and first aid kits mandated by EPA, USDA and other regulatory authorities.
530228	<u>Materials and Supplies</u> : Payments for office support materials.
530259	<u>Chemical Supplies</u> : Payments for the chemicals used for pool maintenance and herbicides for invasive species management.
530259	<u>Janitorial Supplies</u> : Payments for toilet paper and other cleaning supplies for the District's rest rooms.
530188	<u>Plumbing/Electrical/Heating</u> : Payments for the materials and supplies used for plumbing, electrical, and heating activities.
530259	<u>Propane Gas and Heating</u> : Payments for propane gas.
530259	<u>Nature Center Supplies</u> : Payments related to the supplies used manage the operations of the Nature Centers.
530259	<u>Campground Program Supplies</u> : Payments related to the supplies used manage the operations of the Campgrounds.
530228	<u>Other Materials and Supplies</u> : Charges for other items which do not fit other categories and/or expenditures anticipated to be too small to warrant their own category.
530228	<u>ID Cards and Film</u> : Charges for materials and supplies for employee and patron identification cards.
530105	<u>Uniforms</u> : Expenditures for purchases related to uniforms to be worn by employees of the District who need them in order to perform their mission.
530188	<u>Engineering Equipment and Supplies</u> : Payments for supplies and equipment used for engineering purposes.
540130	<u>Office Equipment & Fixtures</u> : Payments for professionally performed repairs on the District's equipment.
531670	<u>Computer Supplies & Services</u> : Payments for purchases related to computers and computer software and licenses.
540129	<u>Equipment Purchases & Repairs</u> : Charges for costs related to purchasing and repairing District equipment.
540350	<u>Building Repair Services</u> : Charges for the cost of repairing District buildings.

530259	<u>Resident Watchmen Facilities Contractual Services:</u> Professional services to repair Resident Watchmen facilities.
530228	<u>Resident Watchman Buildings and Supplies:</u> Materials and supplies purchased for staff to repair Resident Watchman facilities.

UTILITIES

These accounts are used to track the line item expenditures set aside for the payment of utility bills various governmental and publicly-regulated utilities. It also includes expenses for repairing utility-related equipment.

ORACLE	DESCRIPTION
540022	<u>Electricity and Natural Gas - Electricity:</u> Charges made by utility companies to provide electric and gas services to District facilities. The cost of special wiring or equipment installed and maintained by these companies should be charged to appropriate accounts in the same manner as such services or equipment would be charged if provided by any other contractor or vendor.
540028	<u>Electricity and Natural Gas - Natural Gas:</u> Charges made by utility companies to provide electric and gas services to District facilities. The cost of special wiring or equipment installed and maintained by these companies should be charged to appropriate accounts in the same manner as such services or equipment would be charged if provided by any other contractor or vendor.
540010	<u>Gas & Oil for Auto & Equip.:</u> Payments related to District-wide consumption of gas and oil for vehicles and heavy machinery, as well as equipment such as gas tanks.
520150	<u>Telephone Services:</u> Expenditures for telephone services of the District.
540016	<u>Water/Sanitary Services:</u> Charges for water and sewer services for District facilities.
520050	<u>Refuse Disposal:</u> Payments for refuse pick-up and disposal throughout the District.

SELF INSURANCE AND EMPLOYEE BENEFITS

These categories are used to identify the District's self-insured obligations.

ORACLE	DESCRIPTION
580140	<u>Self Insurance:</u> Insurance charges related to the District's self-insurance program.
580110	<u>Workman Compensation Claims/Judgment:</u> Payments of Temporary Total Disability Benefits to employees for work related injuries, payments to medical providers, and payments of awards or settlements mandated by the Industrial Commission of the State of Illinois.

EQUIPMENT AND FIXTURES

This account category represents payments related to depreciable fixed assets.

ORACLE	DESCRIPTION
530605	<u>Office Equipment & Furniture:</u> Charges for small office equipment.
540129	<u>Equipment Maintenance Service:</u> Charges for the maintenance and repair of office equipment such as copiers and similar office equipment. The costs may include any charges for usage, parts, labor, travel, etc., as billed by the vendor or provider of the maintenance or repair service. Charges for accessories, non-replacement parts or “upgrade” purchased from any supplier or vendor, which include or exclude installation, should not be charged to this account but to the appropriate supply or equipment account.
530259	<u>Equipment & Tools:</u> Charges for the acquisition of new tools and new equipment.
540250	<u>Equipment & Vehicle Modifications:</u> Charges for the acquisition of new vehicles/new equipment & modifications of existing vehicles & equipment.
540250	<u>Vehicle Licenses & Registration:</u> Charges for the licensing of existing District vehicles and for those planned new vehicles.
540250	<u>Equipment Supplies & Maintenance Service:</u> Expenditures related to professional services on the maintenance of existing equipment and the supplies needed for the effective functionality of District vehicles.
530259	<u>Police Supply & Equipment Services:</u> Payments for radio maintenance.

BUILDING AND CONSTRUCTION

This account category is used to affect expenditures related to non-depreciable long-term assets, and the repairs affecting those assets.

ORACLE	DESCRIPTION
560105	<u>Buildings</u> : Payment for construction and maintenance of building structures.
520830	<u>General Consulting Services</u> : Funds set aside for the acquisition of specialized skills from vendors with those capabilities.
521313	<u>Habitat Enhancement</u> : Payments for the maintenance, restoration and rehabilitation of wildlife habitats and natural landscapes.
560019	<u>Neighborhood Space</u> : Planned expenditures for Intergovernmental projects.
560105	<u>Buildings & Facilities</u> : Charges for the cost of renovating, upgrading or constructing District buildings and facilities.
560019	<u>Site Amenities</u> : Payments for fences, gates and concrete units; parking projects; sewer & water lines; and site identification/signage.
560019	<u>Trails</u> : Planned expenditures for the construction of new and existing trails systems, bridges and culverts.

CAPITAL EXPENDITURES

These accounts are used for payment of Real Estate expenditures.

ORACLE	DESCRIPTION
560010	<u>Land Acquisition</u> : Payments for the acquisition of new land.
560010	<u>Land Acquisition Professional Services</u> : Fees paid to independent appraisers and court costs associated with the acquisition of land.
560010	<u>Land Acquisition Property Tax</u> : Payments for property taxes due associated with the acquisition of land.

OTHER EXPENSES

This category is used to manage payments related to appropriation adjustment, payment of costs associated with the travel expense of employees to other County facilities, work locations, training seminars and meetings. These costs may include reimbursement for automobile usage, public transportation or private carriers and are paid at a rate determined by the Department of Finance and Administration.

ORACLE	DESCRIPTION
700005	<u>Intergovernmental Services</u> : Various small intergovernmental expenditures.
700005	<u>Office of Inspector General</u> : Inspector General Expenditures.
700005	<u>State's Attorney Service</u> : State's Attorney Service Expenditures.
700005	<u>Intergovernmental Affairs</u> : Intergovernmental Affairs Expenditures.
700005	<u>Board Secretary Services</u> : Board Secretary Services Expenditures.
700005	<u>Bureau of Technology</u> : Charges for IT administrative support, network connectivity, telecommunications and Internet services.
700005	<u>Copy Equipment Rental</u> : Charges for copiers, scanning and fax equipment.
700005	<u>Office Rental - 69 W Washington</u> : Operating expense charges for administrative office space at 69 West Washington for Legal, Finance and the Office of the General Superintendent.
700005	<u>UIC Extension</u> : Funding for programs run through a partnership with the University of Illinois-Chicago Agricultural Extension Office.
700005	<u>911 Telecommunications</u> : Charges for emergency communications services.
700005	<u>Office Rental - 1010 Lake St</u> : Operating expense charges for administrative office space at 1010 Lake Street.
700005	<u>Forest Preserve Foundation</u> : Partnership Agreement payment.
700005	<u>Board of Commissioners' Services</u> : Board of Commissioners' Services Expenditures.
700005	<u>Internal Audit</u> : Internal Audit Expenditures.

Glossary

Glossary

Appropriation	An amount of money in the budget, authorized by the Forest Preserve District's Board of Commissioners, for expenditure by departments for a specific purpose. Appropriations are made by account group within each department and fund.
Assessed Valuation	The value placed on all taxable property within the boundaries of Cook County. The Assessed Valuation is used as the basis for computing the Property Tax Levy.
Bonded Debt	The portion of an issuer's total indebtedness represented by outstanding bonds.
Bond	The document or documents representing action of the issuer authorizing the Resolution issuance and sale of general obligation bonds.
Budget	A plan of financial operations embodying an estimate of proposed expenditures and revenues for a period of twelve (12) months.
Corporate Fund	A fund used to account for the general operations of the District.
Debt Service	The payment of principal and interest on borrowed funds. The District has debt service for general obligation bonds and Cook County Tender Note Program.
Encumbrances	Commitments related to unperformed (executory) contracts for goods and services.
Equalizer	The equalizer for the County is the ratio of the state-mandated assessment level to the median level of assessment for the County for the preceding three years as determined by the Illinois Department of Revenue.
Equalized	The assessed value of the property multiplied by the equalizer Assessed gives the Equalized Assessed Value. The Equalized Assessed Value is the property tax base.
Fiscal Year (FY)	In the Forest Preserve District, the fiscal year is January 1 through December 31.
Full-Time Equivalent (FTE)	A part-time position converted to the decimal equivalent of a full-time position upon 2,080 hours of work per year. For example, a part-time naturalist aide working 20 hours per week would be equivalent to half of a full-time position.

Fund	An independent accounting entity containing self-balancing accounts used to record revenue and expenditures.
Fund Balance	The difference between revenue and expenditures accumulated from the prior years. A negative fund balance is sometimes referred to as a deficit.
General Fund	See Corporate Fund.
Non-Personnel	Expenditures within this classification are included with budgetary Service accounts 6200 thru 6999.
Personnel Service	Expenditures within this classification are included with budgetary accounts 6110 thru 6126. Expenditures included are cost related to salaries, wages, benefits and other personnel costs.
Property Tax	A tax levied on the equalized assessed value of real property in Cook County. The Tax is collected by Cook County with assistance from the Illinois Department of Revenue. Authorization for the Forest Preserve property tax occurs through annual appropriation.
Revenues	Amount of monies collected from taxes, fines and fees for the purpose of financing governmental operations and services.
Tax Levy	Amount of estimated revenue to be generated from the property tax that will be used to finance government operations and services.
Tax Rate	The rate that will be necessary to generate the amount of revenue from property tax levies. The rate will be levied for each \$100 of assessed valuation.

Revenue Glossary

Aerial Adventure	Lease fee from Go Ape for the operation of the aerial adventure and zip-line at Bemis Woods South.
Aquatic Center Concessions	Revenue collected from the sale of various items at the aquatic center concession stands.
Troon	Troon operates, manages and collects fees at the FPCC's ten (10) golf courses and four (4) driving ranges.
Boat House Concessions	Monthly lease payments received from T&M Lakes and Chicago Canoe and Kayak in exchange for operating the Busse and Tampier Boat Houses.
Campgrounds	Rental fees are for: cabins, tent pads and RV locations per night (5 camp ground sites) and banquet hall at Camp Reinberg.
Camp Ground Concessions	Operated by Billy Casper Golf campground concessions include: grab and go operating the snacks and drinks, camping equipment sales and rentals, fishing equipment, and firewood.
Chicago Canoe & Kayak	Revenue collected from the monthly lease payments for Chicago Canoe and Kayak to operate canoe and kayak rentals at Skokie Lagoons.
Cross-Country Skiing	Fees for rental of equipment (ski boots, ski poles and skis).
Dog Fees	Off-Leash Dog Area fees collected at Beck Lake, Bremen Grove, and Miller Meadow for letting visitors to allow their dogs enjoy the preserves without a leash. All fees collected are used for capital improvements and procuring supplies for the off leash dog areas.
Stable Fees	Revenue collected from the vendor at Glen Grove for leasing of the equestrian stable in Morton Grove. Glen Grove pays the FPCC a flat monthly rate in exchange for the leasing of the FPCC's stable.
Horse Fees	Equestrian tag and membership fees collected for the purposes of patrons utilizing their horses along FPCC trails. All fees collected are used for capital improvements and procuring supplies to improve trails and installing equestrian hitching posts.
Ice Cream Vendors	Revenue collected from the annual permits given to third party ice cream vendors to sell ice cream on FPCC property.
License Agreements	The fee for licenses issued under Ordinance No. 05-0-12-07-03 that is determined by multiplying the acres used by the cost per acre. All fees due are paid in a lump- sum up-front one-time payment.
Mobile Food Concessions	Revenue received from vendors that operate mobile concessions within the District at high volume locations.

Nature Center Program Fees	Nature Centers charge a nominal fee averaging between one and five dollars for program fees.
Oak Park Tennis	Bi-annual fee collected in exchange for the Oak Park Tennis Center to operate the tennis facility at Cummings Square in River Forest.
Pavilions & Facilities	Facility rental fees collected from three indoor rental locations, the Mathew Bieszczat Volunteer Resource Center, Thatcher Pavilion, and Dan Ryan Pavilion; along with two additional spaces, Swallow Cliff and Rolling Knolls.
Permit Fees	Fees collected from patrons for the use of FPCC land, athletics fields and other special event activities.
Aquatic Center Fees	Admission to the three (3) FPCC aquatic centers, fees can vary between seasonal passes and individual day admission.
Snowmobile	Snowmobile decal fees collected to allow patrons to snowmobile at five (5) designated locations throughout the FPCC during the winter months.
Recreation Vendors	Revenue received from recreation instructors that perform classes on District property.
Pay & Display	Revenue received from daily commuter parking at FPCC facilities.

Major Funds Glossary

Corporate

The Corporate Fund is the District's general operating fund. It supports the various departments and other District operations and services. The majority of the tax receipts received by the District, excluding receipts for the Brookfield Zoo Chicago and Chicago Botanic Garden, and almost all non-tax revenues go into this fund.

Construction and Development

The Construction and Development Fund is established to account for annual tax levies and certain other revenues to be used for the acquisition or construction of major capital facilities. The proceeds of taxes levied must be expended over a five-year period and any unspent proceeds at the end of the five-year period are transferred to the Corporate Fund.

Capital Improvement

The Capital Improvement Fund accounts for all capital expenditures of the District that are funded by debt or other financing sources and that are not related to land acquisitions or accounted for in another fund.

Real Estate Acquisition

The Real Estate Acquisition Fund accounts for the District's land acquisition program. Sources available for appropriations for this fund are derived from debt proceeds, contributions and grants. The District does not levy taxes for land acquisition. Only expenses directly related to the acquisition of land are charged to this fund.

Resident Watchman

The Resident Watchman Fund is the fund which allocates revenues collected from the Resident Watchman program to the maintenance and improvements of the District's Resident Watchmen Facilities.

Bond and Interest

The debt service and corresponding tax levy for this fund is for scheduled debt service payments for the 2015, 2019 and 2022 Series bonds. A tax levy pledge of approximately \$4 million for Personal Property Replacement Tax (PPRT) - backed bonds will be abated when the total amount is available for payment of the debt service.

Employee Annuity and Benefit

The Employee Annuity and Benefit Fund is the amount to be levied and received in Personal Property Replacement Taxes (PPRT) as required for the purpose of providing the amount necessary to be contributed to meet FPCC Employer Pension Obligations.

Self-Insurance

The Self-Insurance Fund was established to account for the District's self-insurance related expenditures including all worker's compensation claims, tort judgments/settlements, and associated legal fees. It is actually funded on a biannual basis.

Zoological

The Zoological Fund is the fund from which appropriations are made to the Chicago Zoological Society for the operation of Brookfield Zoo Chicago.

Botanic Garden

The Botanic Garden Fund is the fund from which appropriations are made to the Chicago Horticultural Society for the operation of the Chicago Botanic Garden.

Schedule 1 – Non-Union Salary Schedule

Schedule 1
(Effective July 2025)

Grade		1st	2nd	3rd	4th	5th	After 2	Longevity	Longevity	Longevity
		Step	Step	Step	Step	Step	Years at 5th Step	Rate & 10 Yrs Servc	Rate & 15 Yrs Servc	Rate & 20 Yrs Servc
9	Hourly	18.78	19.66	20.66	21.66	22.71	23.79	24.26	24.51	24.74
	Bi-Weekl	1,502.26	1,573.10	1,652.59	1,732.97	1,816.60	1,902.89	1,940.47	1,961.03	1,979.53
	Annual	39,059	40,900	42,967	45,057	47,232	49,475	50,452	50,987	51,468
10	Hourly	20.17	21.11	22.13	23.26	24.39	25.53	25.78	26.05	26.29
	Bi-Weekl	1,613.34	1,689.09	1,770.46	1,860.78	1,951.29	2,042.30	2,062.08	2,083.62	2,103.20
	Annual	41,947	43,916	46,032	48,380	50,734	53,100	53,614	54,174	54,683
11	Hourly	21.66	22.71	23.79	24.93	26.18	27.51	27.78	28.02	28.31
	Bi-Weekl	1,732.97	1,816.60	1,902.89	1,994.19	2,094.44	2,200.41	2,222.05	2,241.73	2,265.14
	Annual	45,057	47,232	49,475	51,849	54,456	57,211	57,773	58,285	58,894
12	Hourly	23.26	24.39	25.53	26.81	28.14	29.45	29.73	30.01	30.33
	Bi-Weekl	1,860.78	1,951.29	2,042.30	2,144.62	2,251.47	2,355.66	2,378.09	2,400.72	2,426.40
	Annual	48,380	50,734	53,100	55,760	58,538	61,247	61,830	62,419	63,086
13	Hourly	24.93	26.18	27.51	28.81	30.15	31.64	31.92	32.24	32.58
	Bi-Weekl	1,994.19	2,094.44	2,200.41	2,304.60	2,411.64	2,531.28	2,553.81	2,579.59	2,606.05
	Annual	51,849	54,456	57,211	59,920	62,703	65,813	66,399	67,069	67,757
14	Hourly	26.81	28.14	29.45	30.92	32.40	33.95	34.32	34.66	35.01
	Bi-Weekl	2,144.62	2,251.47	2,355.66	2,473.43	2,592.18	2,715.85	2,745.47	2,773.01	2,800.46
	Annual	55,760	58,538	61,247	64,309	67,397	70,612	71,382	72,098	72,812
15	Hourly	28.81	30.15	31.64	33.21	34.87	36.50	36.86	37.21	37.61
	Bi-Weekl	2,304.60	2,411.64	2,531.28	2,657.02	2,789.64	2,920.10	2,948.73	2,977.16	3,008.65
	Annual	59,920	62,703	65,813	69,082	72,531	75,923	76,667	77,406	78,225
16	Hourly	30.92	32.40	33.95	35.54	37.26	39.03	39.40	39.79	40.19
	Bi-Weekl	2,473.43	2,592.18	2,715.85	2,843.56	2,981.10	3,122.38	3,151.90	3,183.19	3,214.87
	Annual	64,309	67,397	70,612	73,932	77,509	81,182	81,949	82,763	83,587
17	Hourly	33.20	34.87	36.50	38.22	40.09	42.05	42.48	42.90	43.30
	Bi-Weekl	2,656.13	2,789.64	2,920.10	3,057.55	3,206.99	3,363.92	3,398.26	3,431.71	3,464.08
	Annual	69,059	72,531	75,923	79,496	83,382	87,462	88,355	89,224	90,066
18	Hourly	35.54	37.26	39.03	40.95	42.84	44.96	45.41	45.87	46.32
	Bi-Weekl	2,843.56	2,981.10	3,122.38	3,275.86	3,426.89	3,596.70	3,633.01	3,669.31	3,705.71
	Annual	73,932	77,509	81,182	85,172	89,099	93,514	94,458	95,402	96,349
19	Hourly	39.03	40.95	42.84	44.96	47.09	49.25	49.54	50.04	50.54
	Bi-Weekl	3,122.38	3,275.86	3,426.89	3,596.70	3,767.50	3,940.03	3,963.34	4,003.56	4,043.00
	Annual	81,182	85,172	89,099	93,514	97,955	102,441	103,047	104,093	105,118
20	Hourly	42.84	44.96	47.09	49.32	51.65	54.14	54.42	54.95	55.51
	Bi-Weekl	3,426.89	3,596.70	3,767.50	3,945.73	4,132.20	4,331.55	4,353.98	4,396.17	4,440.43
	Annual	89,099	93,514	97,955	102,589	107,437	112,620	113,203	114,300	115,451
21	Hourly	47.09	49.32	51.65	54.14	56.72	59.51	59.77	60.36	60.98
	Bi-Weekl	3,767.50	3,945.73	4,132.20	4,331.55	4,537.50	4,760.45	4,781.99	4,829.10	4,878.08
	Annual	97,955	102,589	107,437	112,620	117,975	123,772	124,332	125,557	126,830
22	Hourly	51.65	54.14	56.72	59.51	62.26	65.25	65.55	66.21	66.87
	Bi-Weekl	4,132.20	4,331.55	4,537.50	4,760.45	4,980.95	5,219.84	5,244.23	5,296.75	5,349.66
	Annual	107,437	112,620	117,975	123,772	129,505	135,716	136,350	137,715	139,091
23	Hourly	54.14	56.72	59.51	62.26	65.25	65.90	66.56	67.22	67.90
	Bi-Weekl	4,331.55	4,537.50	4,760.45	4,980.95	5,219.84	5,271.96	5,324.77	5,377.98	5,431.88
	Annual	112,620	117,975	123,772	129,505	135,716	137,071	138,444	139,828	141,229

Schedule 2 – Teamsters Local 700 Salary Schedule

Schedule 2
(Effective July 2025)

	1st Step	2nd Step	3rd Step	4th Step	5th Step	(Step 6)	(Step 7)	(Step 8)	(Step 9)
Facilities Maintenance Foreman (Hourly)	44.33	44.54	44.77	44.99	45.21	45.89	46.35	46.81	47.29
Bi-Weekly	3,546.21	3,563.32	3,581.90	3,599.17	3,617.10	3,671.31	3,707.77	3,744.80	3,782.98
Annual	92,201.54	92,646.24	93,129.51	93,578.42	94,044.63	95,453.98	96,401.98	97,364.83	98,357.40
Fleet Technician (Hourly)	34.92	35.08	35.27	35.45	35.62	36.15	36.51	36.86	37.23
Bi-Weekly	2,793.43	2,806.68	2,821.84	2,835.84	2,849.49	2,892.20	2,920.81	2,948.53	2,978.43
Annual	72,629.14	72,973.60	73,367.84	73,731.73	74,086.66	75,197.16	75,941.10	76,661.79	77,439.31
Garage Attendant (Hourly)	32.54	32.70	32.86	33.03	33.19	33.68	34.02	34.37	34.72
Bi-Weekly	2,603.11	2,616.36	2,628.93	2,642.75	2,654.91	2,694.39	2,721.91	2,749.63	2,777.25
Annual	67,680.78	68,025.23	68,352.08	68,711.58	69,027.76	70,054.17	70,769.70	71,490.39	72,208.49
Heavy Equipment Technician (Hourly)	47.06	47.30	47.53	47.77	48.00	48.73	49.21	49.71	50.21
Bi-Weekly	3,764.71	3,784.01	3,802.49	3,821.46	3,840.05	3,898.79	3,936.47	3,976.91	4,016.65
Annual	97,882.51	98,384.21	98,864.64	99,358.02	99,841.29	101,368.59	102,348.32	103,399.65	104,432.90
Laborer (Hourly)	27.97	28.11	28.23	28.37	28.50	28.90	29.18	29.47	29.75
Bi-Weekly	2,237.30	2,248.65	2,258.10	2,269.68	2,280.29	2,312.12	2,334.31	2,357.46	2,379.64
Annual	58,169.80	58,464.85	58,710.72	59,011.66	59,287.53	60,115.13	60,691.94	61,293.84	61,870.65
Light Equipment Operator (Hourly)	27.85	28.00	28.14	28.26	28.42	28.84	29.12	29.41	29.70
Bi-Weekly	2,228.20	2,240.26	2,251.23	2,261.12	2,273.28	2,307.25	2,329.67	2,352.82	2,376.07
Annual	57,933.14	58,246.75	58,532.09	58,789.14	59,105.32	59,988.54	60,571.55	61,173.41	61,777.86
Maintenance Equip OP (Hourly)	44.33	44.54	44.77	44.99	45.21	45.89	46.35	46.81	47.29
Bi-Weekly	3,546.21	3,563.32	3,581.90	3,599.17	3,617.10	3,671.31	3,707.77	3,744.80	3,782.98
Annual	92,201.54	92,646.24	93,129.51	93,578.42	94,044.63	95,453.98	96,401.98	97,364.83	98,357.40
Maintenance Equip Repair (Hourly)	34.92	35.08	35.27	35.45	35.62	36.15	36.51	36.86	37.23
Bi-Weekly	2,793.43	2,806.68	2,821.84	2,835.84	2,849.49	2,892.20	2,920.81	2,948.53	2,978.43
Annual	72,629.14	72,973.60	73,367.84	73,731.73	74,086.66	75,197.16	75,941.10	76,661.79	77,439.31
Maintenance Foreman II (Hourly)	35.21	35.39	35.56	35.74	35.92	36.44	36.80	37.17	37.55
Bi-Weekly	2,816.56	2,831.30	2,844.54	2,859.37	2,873.45	2,915.35	2,944.06	2,973.96	3,003.77
Annual	73,230.66	73,613.71	73,957.93	74,343.72	74,709.81	75,799.03	76,545.55	77,323.07	78,098.00
Maintenance Mechanic (Hourly)	43.19	43.41	43.63	43.84	44.07	44.73	45.17	45.63	46.10
Bi-Weekly	3,455.45	3,473.15	3,490.65	3,507.26	3,525.85	3,578.41	3,613.78	3,650.24	3,687.90
Annual	89,841.74	90,301.87	90,756.86	91,188.72	91,671.99	93,038.76	93,958.35	94,906.36	95,885.36
Maintenance Service Tech (Hourly)	38.17	38.34	38.54	38.69	38.87	39.43	39.80	40.17	40.57
Bi-Weekly	3,053.28	3,067.46	3,082.86	3,095.53	3,109.86	3,154.08	3,183.88	3,213.69	3,245.25
Annual	79,385.22	79,754.03	80,154.31	80,483.66	80,856.39	82,006.05	82,780.99	83,555.92	84,376.40
Maintenance Tech Metal (Hourly)	38.98	39.17	39.37	39.55	39.76	40.34	40.75	41.14	41.55
Bi-Weekly	3,118.45	3,133.24	3,149.75	3,164.09	3,180.60	3,227.11	3,259.68	3,291.19	3,324.27
Annual	81,079.83	81,464.22	81,893.51	82,266.24	82,695.53	83,904.85	84,751.66	85,570.97	86,431.14
Parts Counterman (Hourly)	32.54	32.70	32.86	33.03	33.19	33.68	34.02	34.37	34.72
Bi-Weekly	2,603.11	2,616.36	2,628.93	2,642.75	2,654.91	2,694.39	2,721.91	2,749.63	2,777.25
Annual	67,680.78	68,025.23	68,352.08	68,711.58	69,027.76	70,054.17	70,769.70	71,490.39	72,208.49
Pump & Well Repairman II (Hourly)	32.77	32.94	33.11	33.26	33.43	33.93	34.28	34.63	34.95
Bi-Weekly	2,621.89	2,635.14	2,648.78	2,660.45	2,674.59	2,714.26	2,742.40	2,770.25	2,796.03
Annual	68,169.19	68,513.64	68,868.41	69,171.71	69,539.30	70,570.80	71,302.53	72,026.37	72,696.70
Resource Crew Aide	27.97	28.11	28.23	28.37	28.50	28.90	29.18	29.47	29.75
Bi-Weekly	2,237.30	2,248.65	2,258.10	2,269.68	2,280.29	2,312.12	2,334.31	2,357.46	2,379.64
Annual	58,169.80	58,464.85	58,710.72	59,011.66	59,287.53	60,115.13	60,691.94	61,293.84	61,870.65
Resource Tech (Hourly)	33.16	33.30	33.46	33.61	33.78	34.23	34.55	34.88	35.21
Bi-Weekly	2,652.53	2,663.99	2,676.75	2,688.82	2,702.57	2,738.57	2,764.00	2,790.39	2,816.87
Annual	68,965.81	69,263.75	69,595.60	69,909.21	70,266.90	71,202.82	71,864.09	72,550.06	73,238.49
Senior Resource Tech (Hourly)	36.24	36.38	36.56	36.70	36.87	37.35	37.66	37.98	38.31
Bi-Weekly	2,898.99	2,910.36	2,924.79	2,936.16	2,949.51	2,987.74	3,012.67	3,038.50	3,064.44
Annual	75,373.68	75,669.29	76,044.60	76,340.22	76,687.24	77,681.15	78,329.52	79,001.13	79,675.32
Serviceman (Hourly)	31.05	31.20	31.35	31.50	31.64	32.06	32.37	32.68	32.97
Bi-Weekly	2,484.12	2,496.18	2,508.35	2,519.93	2,531.28	2,565.03	2,589.27	2,614.49	2,637.95
Annual	64,587.19	64,900.81	65,216.99	65,518.11	65,813.16	66,690.74	67,321.02	67,976.82	68,586.75
Sign Maker (Hourly)	28.86	29.01	29.16	29.30	29.44	29.87	30.17	30.47	30.78
Bi-Weekly	2,308.48	2,320.54	2,332.70	2,344.28	2,355.48	2,389.38	2,413.63	2,437.97	2,462.31
Annual	60,020.45	60,334.06	60,650.24	60,951.37	61,242.48	62,124.00	62,754.28	63,387.14	64,020.01
Sign Shop Foreman (Hourly)	35.15	35.33	35.50	35.67	35.85	36.39	36.75	37.11	37.49
Bi-Weekly	2,812.21	2,826.45	2,839.60	2,853.94	2,868.27	2,910.98	2,939.69	2,968.95	2,998.85
Annual	73,117.55	73,487.71	73,829.60	74,202.34	74,575.07	75,685.37	76,431.89	77,192.61	77,970.05
Tow Truck Operator/Tire Repairmen (Hourly)	34.92	35.08	35.27	35.45	35.62	36.15	36.51	36.86	37.23
Bi-Weekly	2,793.43	2,806.68	2,821.84	2,835.84	2,849.49	2,892.20	2,920.81	2,948.53	2,978.43
Annual	72,629.14	72,973.60	73,367.84	73,731.73	74,086.66	75,197.16	75,941.10	76,661.79	77,439.31
Tractor Mechanic (Hourly)	43.19	43.41	43.63	43.84	44.07	44.73	45.17	45.63	46.10
Bi-Weekly	3,455.45	3,473.15	3,490.65	3,507.26	3,525.85	3,578.41	3,614.30	3,650.24	3,687.90
Annual	89,841.74	90,301.87	90,756.86	91,188.72	91,671.99	93,038.76	93,971.81	94,906.36	95,885.36
Watchman (Hourly)	26.87	27.01	27.13	27.27	27.41	27.80	28.08	28.37	28.65
Bi-Weekly	2,149.48	2,160.83	2,170.28	2,181.86	2,192.47	2,224.30	2,246.48	2,269.63	2,291.82
Annual	55,886.43	56,181.47	56,427.35	56,728.29	57,004.16	57,831.76	58,408.57	59,010.46	59,587.28

Schedule 3 – Police Salary Schedule

Police Officer Union Schedule

Schedule 3A
(Effective July 2026)

		Entry Rate	1st Step	2nd Step	3rd Step	4th Step	After 2 Years at 4th Step	After 10 Years Service	After 12 Years Service	After 15 Years Service	After 20 Years Service	After 25 Years Service
Grade	District's Step	1	2	3	4	5	6	7	8	9	10	11
FPD-1	Hourly	35.60	37.31	39.04	40.99	42.88	44.99	46.01	46.47	47.04	49.17	51.63
Police	Bi-Weekly	2,847.81	2,985.10	3,123.53	3,278.83	3,430.11	3,599.39	3,680.49	3,717.37	3,763.08	3,933.94	4,130.66
Officer	Annually	74,043.00	77,612.68	81,211.90	85,249.66	89,182.90	93,584.21	95,692.85	96,651.73	97,840.11	102,282.32	107,397.12

Police Officer Union Schedule

Schedule 3B
(Effective January 2027)

		Entry Rate	1st Step	2nd Step	3rd Step	4th Step	After 2 Years at 4th Step	After 10 Years Service	After 12 Years Service	After 15 Years Service	After 20 Years Service	After 25 Years Service
Grade	District's Step	1	2	3	4	5	6	7	8	9	10	11
FPD-1	Hourly	37.02	38.81	40.61	42.62	44.59	46.79	47.85	48.33	48.92	51.14	53.70
Police	Bi-Weekly	2,961.72	3,104.51	3,248.48	3,409.99	3,567.32	3,743.37	3,827.71	3,866.07	3,913.60	4,091.29	4,295.88
Officer	Annually	77,004.72	80,717.19	84,460.38	88,659.65	92,750.21	97,327.58	99,520.56	100,517.80	101,753.71	106,373.62	111,693.01

Police Sergeant Union Schedule

Schedule 3C
(Effective July 2026)

		Entry Rate	1st Step	2nd Step	3rd Step	4th Step	Years at 4th Step	After 10 Years Service	After 12 Years Service	After 15 Years Service	After 20 Years Service	25 Years Service
Grade	District's Step	1	2	3	4	5	6	7	8	9	10	11
FPD-2	Hourly	39.04	40.99	42.88	44.99	47.12	49.38	50.49	51.00	51.63	53.97	56.67
Sergeants	Bi-Weekly	3,123.53	3,278.83	3,430.11	3,599.31	3,769.55	3,950.28	4,039.16	4,079.62	4,130.05	4,317.42	4,533.28
	Annually	81,211.90	85,249.66	89,182.90	93,581.94	98,008.25	102,707.23	105,018.09	106,070.14	107,381.22	112,252.88	117,865.30

Police Sergeant Union Schedule

Schedule 3D
(Effective January 2027)

		Entry Rate	1st Step	2nd Step	3rd Step	4th Step	Years at 4th Step	After 10 Years Service	After 12 Years Service	After 15 Years Service	After 20 Years Service	25 Years Service
Grade	District's Step	1	2	3	4	5	6	7	8	9	10	11
FPD-2	Hourly	40.61	42.62	44.59	46.79	49.00	51.35	52.51	53.04	53.69	56.13	58.93
Sergeants	Bi-Weekly	3,248.48	3,409.99	3,567.32	3,743.28	3,920.33	4,108.29	4,200.72	4,242.81	4,295.25	4,490.12	4,714.61
	Annually	84,460.38	88,659.65	92,750.21	97,325.22	101,928.58	106,815.52	109,218.82	110,312.94	111,676.46	116,743.00	122,579.91

Schedule 4 – “X” Grade Salary Schedule

Title	Hourly Rate	Bi-Weekly Salary	Annual Salary
Electrician	63.15	5,052	131,352
Plumber	62.00	4,960	128,960
Painter	56.30	4,504	117,104
HVAC Repairman	56.85	4,548	118,248

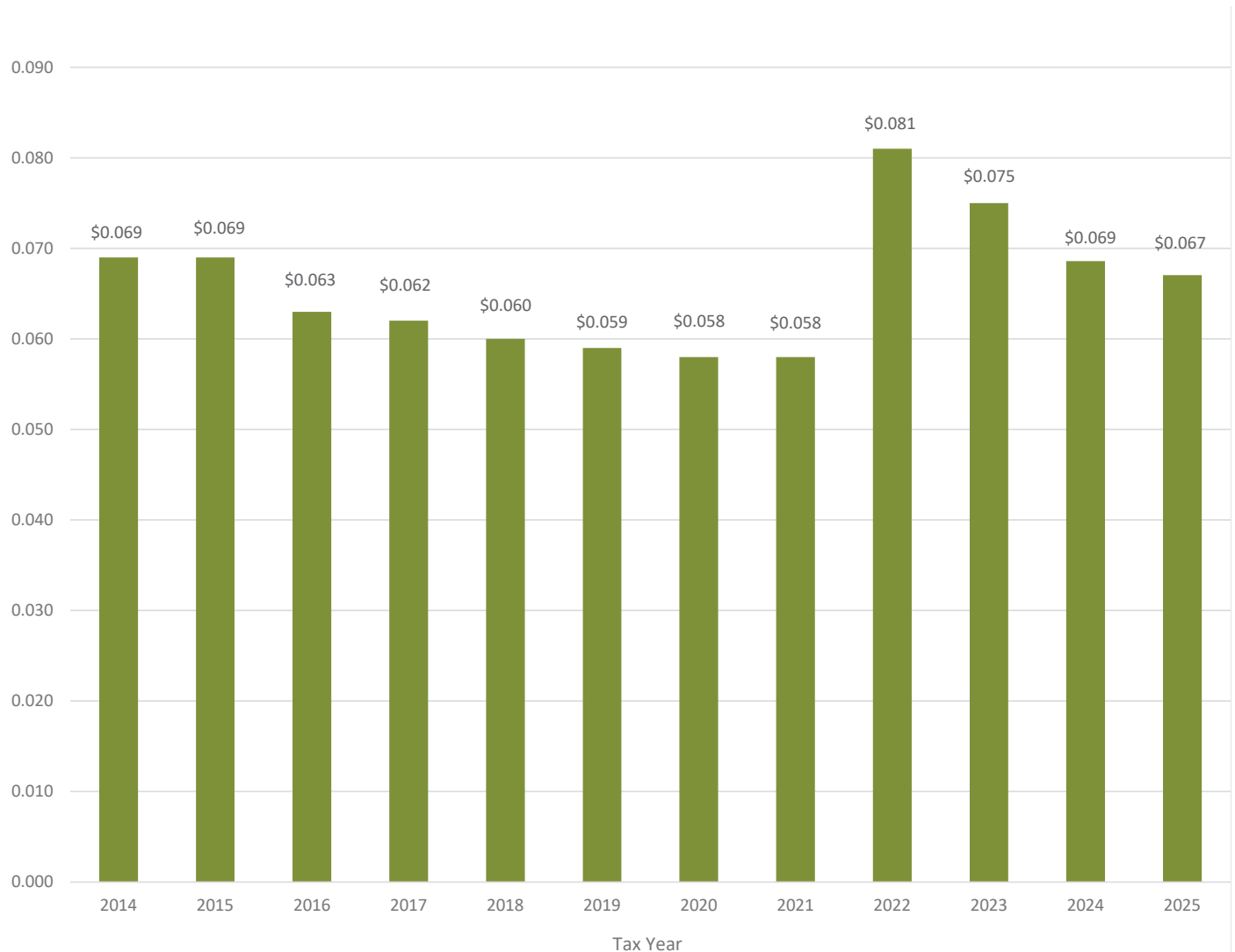
Schedule 5 – Seasonal/Part-Time Hourly Rate Schedule

Schedule 5
(Effective July 2025)

Title	Hourly Rate
CEP Aide	\$ 22.47
Communications Fellow	\$ 23.64
Concession Aide/Seasonal Concession Aide	\$ 22.47
Event Aide	\$ 22.47
GIS Assistant	\$ 19.67
Intern (Seasonal)	\$ 19.76
Permit Aide/Seasonal Permit Aide	\$ 22.47
Policy Fellow	\$ 23.64
Project Manager	\$ 33.25
Resource Management Aide	\$ 22.47
Seasonal Laborer	\$ 23.81
Seasonal Serviceman	\$ 26.01
Stewardship Program Aide	\$ 24.60
Sustainability Fellow	\$ 23.64
Tribal Liaison Fellow	\$ 23.64
YOA (Seasonal)	\$ 16.91

Schedule 6 – Tax Rates for Real Property

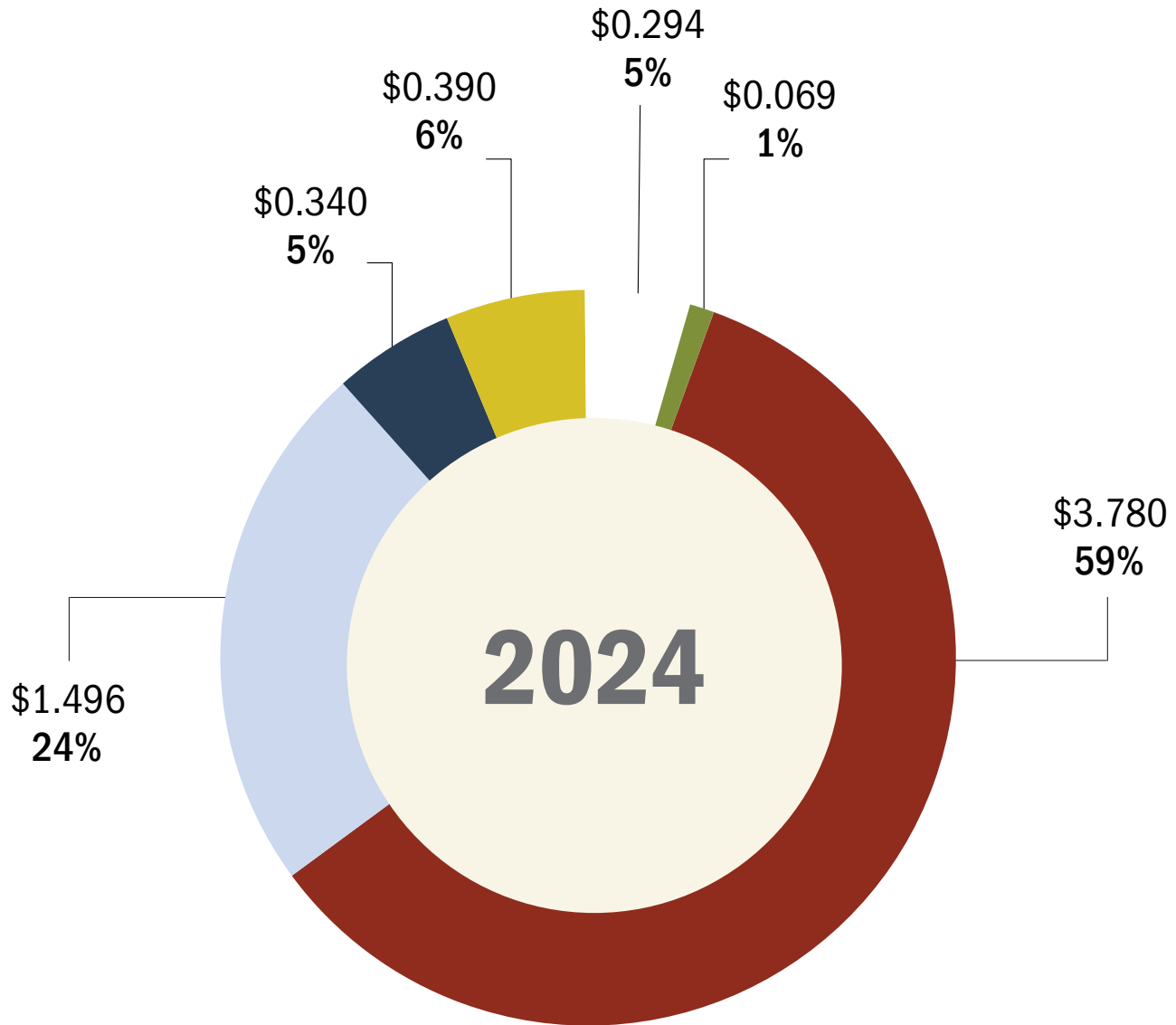
(Per \$100 Equalized Assessed Valuation)



Based on 2025 Actual Agency Tax Rate
(Cook County Clerk)

Schedule 7 – Property Tax Rates Comparison – City of Chicago

Per \$100 of equalized Assessed Valuation



Office of the Clerk of Cook County
(2025 Rates Not Available)



Schedule 8 – Property Tax Rates Comparison – Suburban Snapshot

(Per \$100 of Equalized Assessed Value)

Village of Maywood		
Entity	Per \$100 EAV	Percentage
Village of Maywood	\$8.24	41.6%
Education	\$9.86	49.8%
Cook County	\$0.39	2.0%
Metropolitan Water Reclamation	\$0.34	1.7%
Park District	\$0.21	1.1%
Proviso Township	\$0.16	0.8%
Forest Preserve District	\$0.07	0.3%
Miscellaneous	\$0.53	2.7%
TOTAL	\$19.80	100%

Village of Burnham		
Entity	Per \$100 EAV	Percentage
Education	\$25.97	71.4%
Village of Burnham	\$7.89	21.7%
Thornton Township	\$0.90	2.5%
Park District	\$0.80	2.2%
Cook County	\$0.39	1.1%
Metropolitan Water Reclamation	\$0.34	0.9%
Forest Preserve District	\$0.07	0.2%
Miscellaneous	\$0.02	0.0%
TOTAL	\$36.37	100%

Village of Steger		
Entity	Per \$100 EAV	Percentage
Education	\$13.33	79.3%
Village of Steger	\$2.08	12.4%
Cook County	\$0.39	2.3%
Bloom Township	\$0.27	1.6%
Steger S. Chicago Heights District	\$0.23	1.4%
Metropolitan Water Reclamation	\$0.40	2.4%
Forest Preserve District	\$0.07	0.4%
Miscellaneous	\$0.05	0.3%
TOTAL	\$16.82	100%

Village of Evergreen Park		
Entity	Per \$100 EAV	Percentage
Education	\$8.53	47.8%
Village of Evergreen Park	\$8.38	47.0%
Cook County	\$0.39	2.2%
Metropolitan Water Reclamation	\$0.34	1.9%
Worth Township	\$0.10	0.6%
Forest Preserve District	\$0.07	0.4%
Miscellaneous	\$0.02	0.1%
TOTAL	\$17.82	100%

Village of Robbins		
Entity	Per \$100 EAV	Percentage
Education	\$19.64	76.9%
Village of Robbins	\$2.95	11.6%
Park District	\$1.03	4.0%
Cook County	\$0.39	1.5%
Metropolitan Water Reclamation	\$0.34	1.3%
Bremen Township	\$0.32	1.3%
Worth Township	\$0.10	0.4%
Forest Preserve District	\$0.07	0.3%
Miscellaneous	\$0.69	2.7%
TOTAL	\$25.52	100%

Village of Harwoods Heights		
Entity	Per \$100 EAV	Percentage
Education	\$14.11	83.5%
Village of Harwoods Heights	\$0.74	4.4%
Norwood Park Fire District	\$0.82	4.8%
Cook County	\$0.39	2.3%
Metropolitan Water Reclamation	\$0.34	2.0%
Norwood Park Township	\$0.06	0.3%
Forest Preserve District	\$0.07	0.4%
Park District	\$0.39	2.3%
TOTAL	\$16.91	100%

Source: Office of the Clerk of Cook County
(2025 Rates Not Available)

Schedule 8 – Property Tax Rates Comparison – Suburban Snapshot (Cont.)

(Per \$100 of Equalized Assessed Value)

Village of Bedford Park		
Entity	Per \$100 EAV	Percentage
Education	\$21.79	76.5%
Village of Bedford Park	\$2.89	10.1%
Lyons Township	\$0.14	0.5%
Stickney Township	\$1.20	4.2%
Cook County	\$0.39	1.4%
Metropolitan Water Reclamation	\$0.34	1.2%
Park District	\$1.13	4.0%
Forest Preserve District	\$0.07	0.2%
Miscellaneous	\$0.54	1.9%
TOTAL	\$28.48	100%

Village of South Barrington		
Entity	Per \$100 EAV	Percentage
Education	\$17.65	71.8%
South Barrington	\$1.97	8.0%
Cook County	\$0.39	1.6%
Park District	\$0.93	3.8%
Palatine Township	\$0.11	0.4%
Hanover Township	\$0.40	1.6%
Barrington Township	\$0.03	0.1%
Fire District	\$2.70	11.0%
Metropolitan Water Reclamation	\$0.34	1.4%
Forest Preserve District	\$0.07	0.3%
Miscellaneous	\$0.81	3.3%
TOTAL	\$24.59	100%

City of Berwyn		
Entity	Per \$100 EAV	Percentage
Education	\$9.96	64.5%
City of Berwyn	\$3.66	23.7%
Cook County	\$0.39	2.5%
Park District	\$0.79	5.1%
Metropolitan Water Reclamation	\$0.34	2.2%
Berwyn Township	\$0.24	1.6%
Forest Preserve District	\$0.07	0.4%
TOTAL	\$15.44	100%

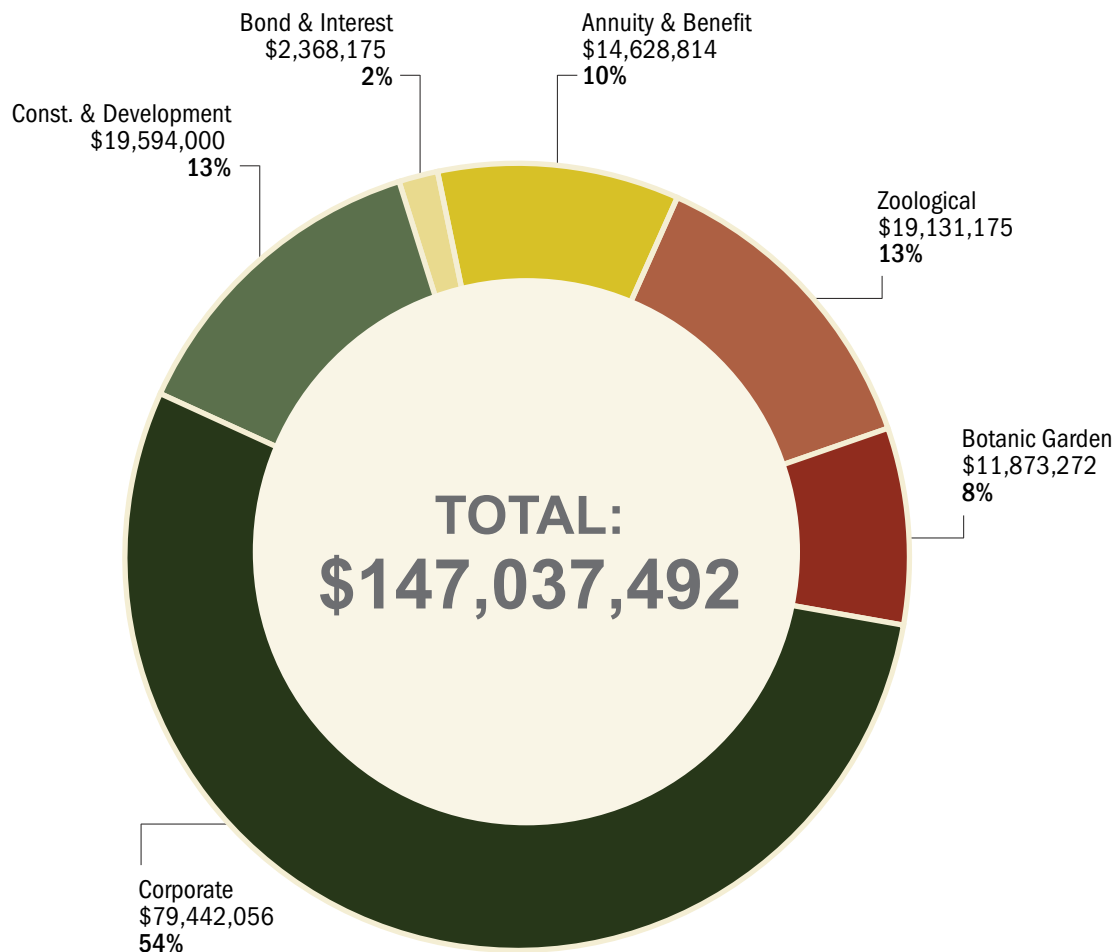
Village of Skokie		
Entity	Per \$100 EAV	Percentage
Education	\$37.66	90.2%
Village of Skokie	\$1.66	4.0%
Cook County	\$0.39	0.9%
Park District	\$1.58	3.8%
Metropolitan Water Reclamation	\$0.34	0.8%
Forest Preserve District	\$0.07	0.2%
Niles Township	\$0.06	0.1%
Miscellaneous	\$0.01	0.0%
TOTAL	\$41.77	100%

Village of Schaumburg		
Entity	Per \$100 EAV	Percentage
Education	\$17.86	72.3%
Park District	\$2.48	10.0%
Village of Schaumburg	\$0.48	1.9%
Cook County	\$0.39	1.6%
Elk Grove Township	\$0.08	0.3%
Hanover Township	\$1.17	4.7%
Palatine Township	\$0.11	0.4%
Schaumburg Township	\$0.17	0.7%
Metropolitan Water Reclamation	\$0.35	1.4%
Forest Preserve District	\$0.08	0.3%
Miscellaneous	\$1.55	6.3%
TOTAL	\$24.69	100%

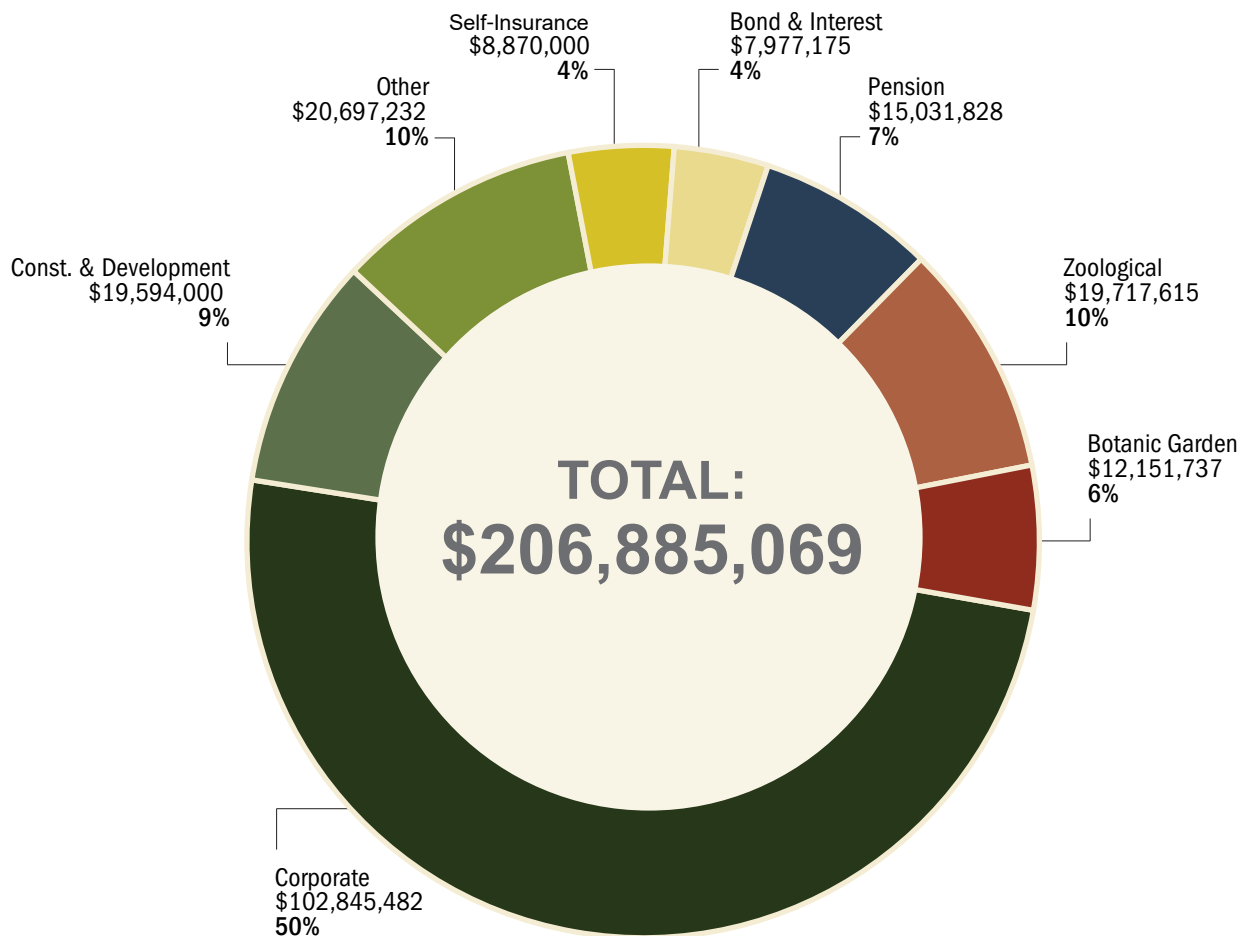
Village of Burr Ridge		
Entity	Per \$100 EAV	Percentage
Education	\$9.20	74.0%
Pleasant View Fire District	\$1.43	11.5%
Cook County	\$0.39	3.1%
Metropolitan Water Reclamation	\$0.34	2.7%
Lyons Township	\$0.14	1.1%
Park District	\$0.56	4.5%
Village of Burr Ridge	\$0.10	0.8%
Forest Preserve District	\$0.09	0.7%
Miscellaneous	\$0.18	1.5%
TOTAL	\$12.43	100%

Source: Office of the Clerk of Cook County
(2025 Rates Not Available)

Schedule 9 – Property Tax Distribution Net of Uncollectible / Refunds



Schedule 10 – Total Operating and Debt Service



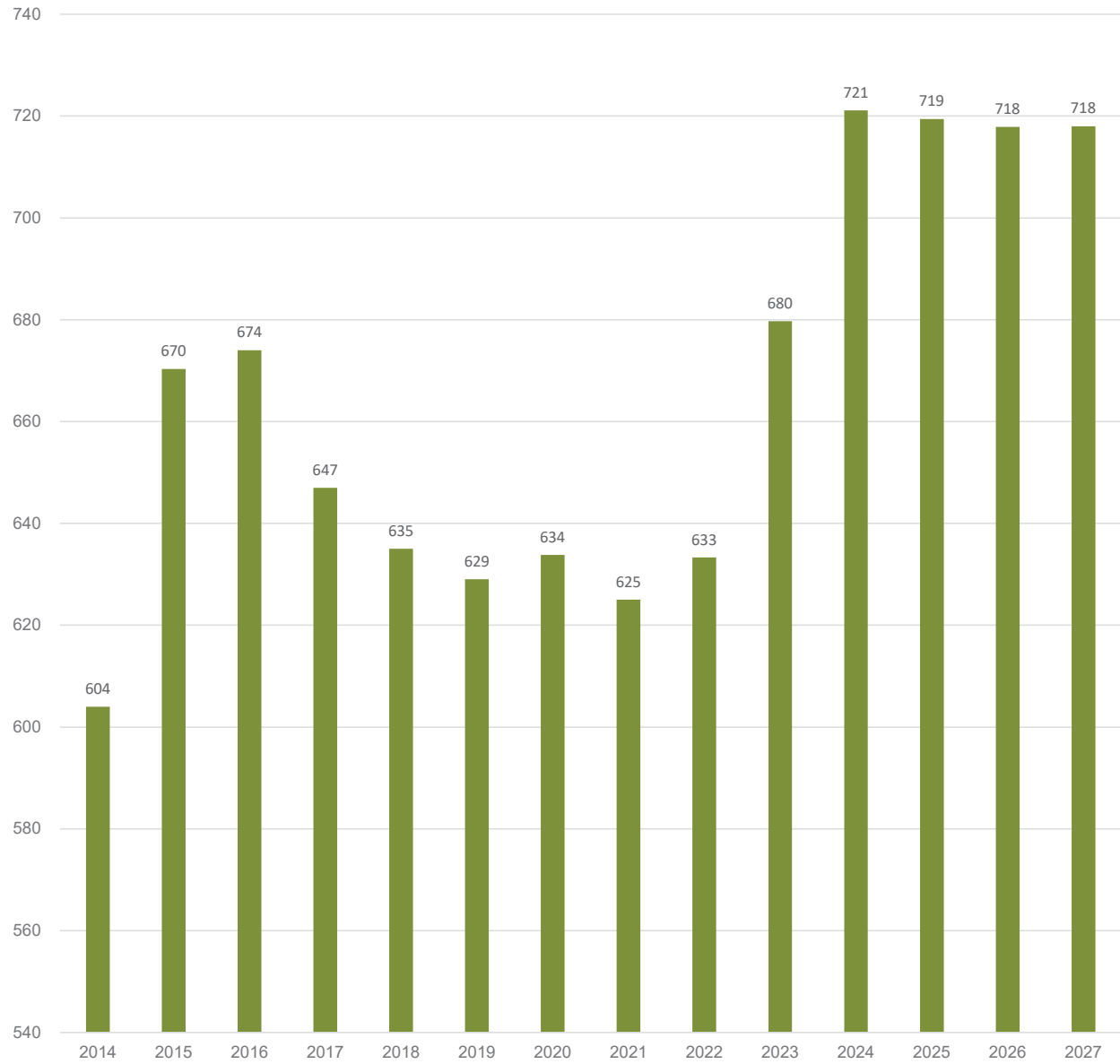
*See Attachment A (Page 14)

Schedule 11 – Annual Appropriation Comparative Summary

Fund	FY 2026 Appropriation	FY 2027 Recommendation	Difference	% Change
Operating and Debt Service				
Corporate	\$92,609,582	\$102,845,482	\$10,235,900	11%
Self Insurance	\$8,370,000	\$8,870,000	500,000	6%
Bond and Interest	\$7,986,600	\$7,977,175	(9,425)	0%
Pension	\$13,593,807	\$15,031,828	1,438,021	11%
Resident Watchmen	\$223,000	\$403,000	180,000	81%
Real Estate Acquisition	\$11,800,000	\$13,250,000	1,450,000	12%
Zoological	\$19,407,074	\$19,717,615	310,541	2%
Botanic Garden	\$11,959,008	\$12,151,737	192,729	2%
Total for Operations	\$165,949,071	\$180,246,837	\$14,297,766	9%
Capital Improvement				
Construction and Development	\$22,698,232	\$19,594,000	(\$3,104,232)	-14%
Capital Improvement	5,440,000	7,044,232	1,604,232	29%
Total for Capital	\$28,138,232	\$26,638,232	(\$1,500,000)	-5%
Total Recommendations	194,087,303	206,885,069	\$12,797,766	7%

Schedule 12 – Staffing History

Number of Full-Time Equivalents



NOTE: Part-Time and Seasonal hours are converted to a Full-Time Equivalent

Schedule 13 – Property Tax Levy Summary

Following the approval of the Annual Appropriation Ordinance, the Forest Preserve District Board of Commissioners authorizes the raising of revenue by direct taxes on real property. This is known as the Property Tax Levy.

Once property taxes are collected and remitted to the District, they are distributed to six funds: Corporate, Construction & Development, Bond & Interest, Employee Annuity & Benefit, Zoological and Botanic Garden.

Fund	2021	2022	2023	2024	2025	2026	2027
Corporate	53,545,686	54,884,328	69,529,376	74,559,815	77,243,969	79,947,507	81,899,026
Const. & Development	7,000,000	7,700,000	31,556,431	20,000,000	20,200,000	20,200,000	20,200,000
Bond & Interest	12,784,219	13,064,635	12,582,674	12,581,423	4,422,985	7,986,600	7,977,175
Bond & Interest Abatement	0	0	0	0	0	(5,613,250)	(5,609,000)
Pension	3,533,384	3,735,727	3,627,129	12,011,548	12,284,768	13,190,793	14,628,814
Zoological	14,284,927	14,284,927	18,284,927	18,833,475	19,115,977	19,402,717	19,722,861
Botanic Garden	8,948,070	8,948,070	11,348,070	11,688,512	11,863,840	12,041,797	12,240,487
Total	100,096,286	102,617,687	146,928,607	149,674,773	145,131,538	147,156,164	151,059,363

Schedule 14 – Property Tax Levies and Collections

Last Ten Fiscal Years

Levy Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		(1) Amount	Percentage of Levy		Amount	Percentage of Levy
2024	143,225,967	106,586,140	74.42%	-	106,586,140	74.42%
2023	148,564,317	146,807,016	98.82%	1,567,537	148,374,553	99.87%
2022	148,033,229	144,046,969	97.31%	2,809,920	144,046,969	97.31%
2021	101,750,496	75,946,124	74.64%	23,659,509	99,605,633	97.89%
2020	99,752,173	92,362,356	92.59%	2,077,126	94,439,482	94.67%
2019	98,376,002	90,475,576	91.97%	1,177,393	91,652,969	93.17%
2018	95,192,235	93,117,248	97.82%	(303,591)	92,813,657	97.50%
2017	93,655,716	91,288,667	97.47%	(576,413)	90,712,254	96.86%
2016	91,388,420	88,535,413	96.88%	(238,394)	88,297,019	96.62%
2015	89,682,876	86,136,131	96.05%	(190,834)	85,945,297	95.83%

(1) Tax levied for Fiscal Year 2015–2024 includes levy for Forest Preserve District and Series 2012, 2015, & 2019 General Obligation Bonds | Sources: Cook County Clerk, Tax Extension Division & Cook County Treasurer Department

Schedule 15 – Direct and Overlapping Governmental Activities Debt

As of December 31, 2025

<u>Direct Debt</u>	<u>General Obligation Debt Outstanding</u>	<u>Overlapping Percentage</u>
Forest Preserve District	\$ 78,393,336	0.4%
<u>Overlapping Debt</u>⁽¹⁾⁽²⁾⁽⁵⁾⁽⁷⁾		
Governmental Unit		
Cook County Government ⁽⁴⁾	2,728,561,750	12.8%
City of Chicago ⁽²⁾	5,363,994,179	25.2%
City Colleges ⁽²⁾	287,810,356	1.3%
Chicago Board of Education ⁽³⁾	9,258,584,342	43.4%
Chicago Park District ⁽²⁾⁽³⁾	879,484,080	4.1%
Metropolitan Water Reclamation District ⁵	2,728,542,002	12.8%
Subtotal, overlapping debt	21,246,976,709	99.6%
Total direct and overlapping debt	\$ 21,325,370,045	100.0%

Selected Debt Statistics

2025 Estimated Population ⁽⁸⁾	5,194,625
2024 Equalized Assessed Valuation	\$ 208,865,973,594
2023 Estimated Fair Market Value	(9) \$ 785,124,263,111

	<u>Per Capita⁽⁶⁾</u>	<u>% of Equalized Assessed Valuation</u>	<u>% of Estimated Fair Market Value</u>
Direct Debt	\$ 15.09	0.04%	0.01%
Direct and Overlapping Debt ⁽⁵⁾	\$ 4,105.28	10.21%	2.72%

Notes:

- (1) Excludes short-term cash flow notes.
- (2) Figures provided by the respective Governmental Agency.
- (3) Includes "Alternate Bonds"; which are secured by a dedicated pledge of revenues and the general obligation taxing ability of the issuer.
- (4) Includes loans payable to the Illinois Environmental Protection Agency.
- (5) Does not include debt issued by other governmental units located within Cook County.
- (6) For illustrative purposes; estimated highest per capital debt is within the boundaries of the City of Chicago.
- (7) Excludes Municipalities and Districts outside of the City of Chicago.
- (8) 2025 population estimate from: <https://worldpopulationreview.com/us-countries/il/cook-county-population>.
- (9) 2024 Estimated Fair Market Value is not yet available.

Schedule 16 – Legal Debt Margin Information

Last Ten Fiscal Years

Legal Debt Margin Calculation for Fiscal Year 2025

Assessed value	\$ 208,865,973,594	(1)
Debt limit (.345% assessed value)	\$ 720,587,609	
Debt applicable to limit:		
General obligation bonds of general obligation debt	70,975,000	
Less: Amount set aside for repayment	(4,525,000)	
Total net debt applicable to limit	66,450,000	
Legal debt margin	\$ 654,137,609	

Fiscal Year	Debt Limit	Total Net Debt Applicable to Limit	Legal Debt Margin	Total Net Debt Applicable to Limit as a Percentage of Debt Limit
2025	\$ 720,587,609	\$ 66,450,000	\$ 654,137,609	91%
2024	687,101,488	70,975,000	\$ 616,126,488	90%
2023	637,002,144	75,290,000	561,712,144	88%
2022	605,319,187	87,340,000	517,979,187	86%
2021	575,865,760	119,775,000	456,090,760	79%
2020	547,115,023	130,570,000	416,545,023	76%
2019	547,115,023	132,990,000	414,125,023	76%
2018	520,318,918	143,220,000	377,098,918	72%
2017	457,866,234	151,010,000	306,856,234	67%
2016	457,866,234	150,260,000	307,606,234	67%

(1) Assessed valuation for 2024

Sources: Annual Financial Reports 2016 - 2025 and Cook County Clerk's Office, Tax Extension Division

Schedule 17 – Picnic Permit Fee Schedule

PICNIC PERMITS WITH SMALL GROVE

Category	Size	Rate
Non-Shelter	25 - 100 people	\$64
Shelter	25 - 100 people	\$85
Non-Shelter	101 - 200 people	\$109
Shelter	101 - 200 people	\$131

PICNIC PERMITS WITH LARGE GROVE

Category	Size	Rate
Non-Shelter	25 - 100 people	\$138
Shelter	25 - 100 people	\$158
Non-Shelter	101 - 200 people	\$172
Shelter	101 - 200 people	\$204
Non-Shelter	201 - 399 people	\$198
Shelter	201- 399 people	\$237

SPECIAL USE BUNDLES

Small Picnic without Shelter	Size	Rate
Picnic & Special Use Fee for 2 Items	25-100	\$109
Picnic & Special Use Fee for 4 Items	101-200	\$174

Small Picnic with Shelter	Size	Rate
Picnic & Special Use Fee for 2 Items	25-100	\$130
Picnic & Special Use Fee for 4 Items	101-200	\$196

Large Picnic without Shelter	Size	Rate
Picnic & Special Use Fee for 2 Items	25-100	\$183
Picnic & Special Use Fee for 4 Items	101-200	\$237

Large Picnic with Shelter	Size	Rate
Picnic & Special Use Fee for 2 Items	25-100	\$203
Picnic & Special Use Fee for 4 Items	101-200	\$269

SPECIAL EVENT PERMITS

Size	Rate	Application Fee
25 - 100 people	\$287	\$25.00
101 - 200 people	\$339	
201 - 399 people	\$469	
400 - 700 people	\$677	
701-1,000 people	\$833	
1,001 - 3,000 people	\$1,405	
3,001 + people	\$1,977	

ATHLETIC EVENT PERMITS

Size	Rate	Application Fee
25 - 100 people	\$273	\$25.00
101 - 200 people	\$333	
201 - 399 people	\$446	
400 - 700 people	\$644	
701-1,000 people	\$792	
1,001 - 3,000 people	\$1,336	
3,001 + people	\$1,879	

Schedule 17 – Picnic Permit Fee Schedule (Cont.)

FILMING/PHOTOGRAPHY PERMIT

Event Type	Rate	Application Fee
Still Photography	\$80	\$25.00
Student Filming (Daily Per Location) - 1-15 (Daily Per Location Max)	\$50	
Filming Level 1 - 1-5 Crew, talent, vendors, volunteers etc. (Daily/Per Location)	\$300	
Filming Level 2 - 6-12 Crew, talent, vendors, volunteers etc. (Daily/Per Location)	\$600	
Filming Level 3 - 13-20 Crew, talent, vendors, volunteers etc. (Daily/Per Location)	\$1,200	
*Filming Level 4 - 21+ Crew, talent, vendors, volunteers etc. (Daily/Per Location)	\$1,700	

*Only for sunrise to sunset otherwise additional early/late entry fees may apply

*Security deposits are subject to District discretion for Filming Level 4

*Special Use Fees are not applicable for Filming Level 1-4 permits

*Reservation Deposit is a non refundable deposit that is used to pay for Permit Fees once the permit is approved

DAY CAMP PERMITS

25 - 100 people	\$46	\$25.00
101 - 200 people	\$59	
201 - 399 people	\$70	

OVERFLOW PARKING

Category	Rate	Application Fee
Monday - Thursday	\$85	\$25.00
Friday - Sunday	\$253	

**Permits: one grove per permit, large groups may require multiple permits and/or security deposit.

OTHER LICENSES AND PERMITS

Horses and Dogs	Fee
Resident Annual Equestrian Membership (1 Year)*	\$35
Non-Resident Annual Equestrian Membership (1 Year)*	\$50
Resident Annual Equestrian Membership (2 Year)*	\$70
Non-Resident Annual Equestrian Membership (2 Year)*	\$100
Resident Annual Horse Tag (1 Year)	\$30
Non-Resident Annual Horse Tag (1 Year)	\$45
Riders License (Annual Per Person)	\$5
Day Pass	\$5

Resident Annual Dog License**	\$60 per dog
Non-Resident Annual Dog License**	\$120 per dog
Membership Key Replacement Fee	\$10

*Annual Equestrian Memberships include the

Annual Horse Tag and Rider License

**25% discount on Annual Memberships after the first dog or horse in household

***50% off for the last 3 months of the season

Snowmobile	Fee
Resident Permit	\$50
Non-Resident Permit	\$100

Schedule 17 – Picnic Permit Fee Schedule (Cont.)

Cross-Country Skiing	Fee
Ski Rental	\$15
Ski Rental - Senior	\$10
Ski Rental - Family (Up to 4 members)	\$40
Ski Rental - Group	\$5 per person
Lesson and Ski Rental	\$30
Lesson	\$20

Other Fees

Maximum Vending Fee	\$500 per vendor
Model Airplane Event	\$46 per hour + \$25 Application Fee
Special Use Permit	\$25 + \$15 per item
Permit Change Fee	\$5
Field Permit (soccer, football, etc.)	\$30 per hour + \$25 Application Fee
Late Fee (0-399 attendees)	\$30
Late Fee (400+ attendees)	\$50
Monthly Fitness Instructor	\$55 per month + \$25 Application Fee

Portable Toilet Rental (1 to 7 units)	\$320 per unit
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Portable Toilet Rental (8 or more units)	\$300 per unit
Accessible Portable Toilet Rental	\$395 per unit
District Police Security Fee	\$45 per hour per officer
Early/Late Entry Fee (special, athletic and filming)	\$80 per hour
Approved Vendor Fee	\$150 per year

*Fee is assessed for changes or new permit requests made within two weeks of event date

*Non-profit organizations and veteran organizations, with proper documentation as stated in Section 2-4-2 of this Code, may qualify for a reduced rate of fifty (50) percent on base fees for Picnic, Special/Athletic Event, Hourly Athletic Field, Monthly Fitness Instructor, Model Airplane, Day Camp, Overflow Parking, Filming/Photography and Indoor Picnics and Special/Athletic Event fees for permits booked for use Monday through Thursday (excluding Holidays) are eligible for a 25-percent discount.

Additional discounts or reduced promotional fees may be applied as stated in this Code or the then current Annual Appropriations Ordinance, or as made available by the General Superintendent or District concessionaires.

Any applicable discount does not apply to application fees, cost of District provided security, special use fees, security deposits, and vending.

*Picnics and Special/Athletic Event fees for permits booked for use Monday through Thursday (excluding Holidays) are eligible for a 25% discount. Any applicable discount does not apply to application fees, cost of District provided security, special use fees, security deposits and vending.

*Additional ten percent Non-County Resident Premiums apply to base permit fees for Picnic, Special/Athletic Event, Hourly Athletic Field, Monthly Fitness Instructor, Model Airplane, Day Camp, Overflow Parking, and Filming/Photography. Additional Non-County Resident Premiums may apply as stated in this Code or the then current Annual Appropriations Ordinance.

*Special/Athletic Events, Model Airplane Events, Day Camps, Overflow Parking, Hourly Athletic Field, Monthly Fitness Instructor, Filming/Photography and Indoor Room Rentals, plus basic picnics with special use items, require a certificate of liability insurance with the endorsement attached naming the Forest Preserve District of Cook County as an additional insured in the amount of \$1,000,000.00 per occurrence, or other proof of insurance as may be required by the District. Events with 1,000+ attendees require \$2,000,000.00 per occurrence.

*A standard security deposit ranging from \$100.00-\$2,000.00 is required for Special/Athletic Events, Model Airplane Events, Day Camps, Overflow Parking, Filming/Photography and Indoor Room Rentals based on the size and nature of the event. Security deposits are intended to protect the District in the event of damage to the site or to address permit violations. Events with a previous history of causing damage to the District or potential to cause greater degree of damage may be charged a higher security deposit. Additional Security Deposits may apply as stated in this Code or the then current Annual Appropriations Ordinance.

Schedule 18 – Pool Fees and Other License and Permits

Aquatic Centers	
One Day Admission	
3 years old & under	FREE
4 to 12 years old	\$ 8.00
13 years & older	\$ 10.00
Senior	\$ 8.00
Organizational Groups of 10 or more	\$5/person if purchased in advance; \$8 per person if booked on site

Season Passes	
Individual Pass	\$ 68.00
Family Pass (<i>up to 4 members</i>)	\$ 185.00
Family Pass (<i>up to 5 members</i>)	\$ 234.00
Family Pass (<i>6 or more members</i>)	\$ 285.00

Rentals	
Semi-Private Pool Rental	\$ 250.00
Semi-Private Pool Rental Plus food package	\$ 295.00
Organizational Private Pool Rentals (daytime only)	\$ 590.00
Cabana Rental (4 hours)	\$ 45.00
Cabana Rental (full day)	\$ 95.00

Conservation@Home membership*	\$ 50.00
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*one time fee

Schedule 19 – Pavilions and Facilities Fee Schedule

All pavilion reservations will be subject to an additional \$25.00 Application fee.

Thatcher Woods - Pavilion				
Type	Capacity	Days	Cook County Residents & Businesses	Non-Cook County Residents & Businesses
East Room	80	Mon-Thur	\$89/Hr.	\$118/Hr.
East Room	80	Fri-Sun	\$123/Hr.	\$151/Hr.
West Room	40	Mon-Thur	\$72/Hr.	\$106/Hr.
West Room	40	Fri-Sun	\$107/Hr.	\$135/Hr.

Dan Ryan Woods				
Type	Capacity	Days	Cook County Residents & Businesses	Non-Cook County Residents & Businesses
Pavilion	100	Mon-Thur	\$89/Hr.	\$118/Hr.
Pavilion	100	Fri-Sun	\$123/Hr.	\$151/Hr.

Swallow Cliff				
Type	Capacity	Days	Cook County Residents & Businesses	Non-Cook County Residents & Businesses
Pavilion	40	Mon-Thur	\$53/Hr.	\$81/Hr.
Pavilion	40	Fri-Sun	\$72/Hr.	\$101/Hr.

Rolling Knolls				
Type	Capacity	Days	Cook County Residents & Businesses	Non-Cook County Residents & Businesses
Small Room	25	Mon-Thur	\$26/Hr.	\$61/Hr.
Small Room	25	Fri-Sun	\$43/Hr.	\$83/Hr.
Large Room	100	Mon-Thur	\$89/Hr.	\$118/Hr.
Large Room	100	Fri-Sun	\$113/Hr.	\$140/Hr.

Matthew Bieszczat Volunteer Resource Center				
Type	Capacity	Days	Cook County Residents & Businesses	Non-Cook County Residents & Businesses
Community Room*	100	Mon-Thurs	\$78/Hr.	\$106/Hr.
Community Room*	100	Fri-Sun	\$113/Hr.	\$140/Hr.
Classroom	40	Mon-Thurs	\$28/Hr.	\$61/Hr.
Classroom	40	Fri-Sun	\$53/Hr.	\$83/Hr.

Sagawau Environmental Learning Center				
Type	Capacity	Days	Cook County Residents & Businesses	Non-Cook County Residents & Businesses
Pavilion	100	Mon-Thur	\$143/Hr	\$173/Hr
Pavilion	100	Fri-Sun	\$158/Hr	\$188/Hr

*The stated fees listed above represent not to exceed fees for all Pavilion & Facility Rentals

*Edgebrook golf outings are available Monday through Friday at the Mathew Bieszczat Volunteer Resource Center. 40 golfers or less per two hours is \$170. Between 40 and 144 golfers per two hours is \$286.

*Stated rates and minimum rental times may not apply to Indoor Room Rentals for District Volunteer Stewards, units of local government and permit applicants who have an executed partnership agreement with the District.-----

Schedule 20 – Golf Fee Schedule

Golf Course

Billy Caldwell
Burnham Woods
Chick Evans
Edgebrook
George W. Dunne National
Highland Woods
Indian Boundary
Joe Louis "The Champ"
Meadowlark
River Oaks

Maximum Golf Course Green Fees (Weekdays)						
18 - Holes		9 - Holes		Twilight		Sr./Jr. Golf Card
Public	Golf Card	Public	Golf Card	Public	Golf Card	
-	-	\$27	\$24	\$22	\$18	\$19
\$26	\$21	\$18	\$16	\$20	\$17	\$14
\$36	\$31	\$26	\$24	\$29	\$26	\$21
\$29	\$24	\$20	\$19	\$22	\$21	\$19
\$52	\$47	\$36	\$30	\$32	\$27	\$27
\$44	\$38	\$30	\$28	\$31	\$29	\$25
\$37	\$33	\$28	\$26	\$29	\$27	\$23
\$34	\$29	\$25	\$23	\$28	\$25	\$20
-	-	\$25	\$22	\$21	\$18	\$19
\$28	\$23	\$19	\$18	\$21	\$19	\$15

Billy Caldwell
Burnham Woods
Chick Evans
Edgebrook
George W. Dunne National
Highland Woods
Indian Boundary
Joe Louis "The Champ"
Meadowlark
River Oaks

Maximum Golf Course Green Fees (Weekend)					
18 - Holes		9 - Holes		Twilight	
Public	Golf Card	Public	Golf Card	Public	Golf Card
-	-	\$27	\$24	\$22	\$19
\$31	\$25	\$20	\$17	\$20	\$17
\$40	\$35	\$28	\$25	\$31	\$28
\$33	\$28	\$23	\$20	\$24	\$23
\$70	\$65	\$49	\$43	\$48	\$40
\$52	\$47	\$33	\$29	\$33	\$30
\$45	\$39	\$29	\$27	\$32	\$28
\$39	\$34	\$27	\$24	\$29	\$26
-	-	\$27	\$24	\$22	\$19
\$32	\$27	\$22	\$19	\$22	\$19

Maximum Toptracer Bay Fee - Per Hour

Facility	Weekday	Weekend
George Dunne	\$35	\$30

Maximum Driving Range Fee

Facility	Public	Golf Card	SM	M	L	XL
Burnham Woods	\$7	\$6	-	-	-	-
George Dunn	\$11	\$9	-	-	-	-
Highland Woods	\$11	\$10	-	-	-	-
Harry Semrow*	-	-	\$9.50	\$12.50	\$14.50	\$18.50

*Plus \$2.00 for grass tees

All Courses

Identification Cards

2027

Standard - Resident	\$41
Standard - Non-Resident	\$51
Season Pass	\$100

Cart Fees - Per Rider

18 - Holes	\$21
9 - Holes	\$15

Golf Card rate available with purchase of Golf Card. Weekdays (Mon-Fri); Weekends (Sat-Sun); Holidays (Officially Observed). Seniors age 62 and over; Junior age 17 and under. Add 9% Chicago city sales tax on green fee and 8% Chicago city sales tax on cart fee for Indian Boundary, Edgebrook and Billy Caldwell. Senior/Junior rate only available for Golf Card.

Schedule 21 – Campground Fee Schedule

	April October, Thursday Saturday		April October, Sunday Wednesday		November March, All Nights	
	Resident	Non-resident	Resident	Non-resident	Resident	Non-resident
Camp Bullfrog, Sullivan, or Reinberg						
Tent or RV Electric for up to 6 people	\$ 57.00	\$ 67.00	\$ 41.00	\$ 51.00	\$ 31.00	\$ 41.00
Tent or RV Non-Electric for up to 6 people	\$ 41.00	\$ 51.00	\$ 36.00	\$ 46.00	\$ 26.00	\$ 36.00
Small Cabin for up to 8 people	\$ 91.00	\$ 101.00	\$ 58.00	\$ 68.00	\$ 47.00	\$ 57.00
Large Cabin for up to 10 people	\$ 138.00	\$ 153.00	\$ 113.00	\$ 125.00	\$ 113.00	\$ 125.00
Small Bunkhouse for up to 16 people	\$ 184.00	\$ 195.00	\$ 130.00	\$ 142.00	\$ 130.00	\$ 142.00
Large Bunkhouse for up to 36 people	\$ 281.00	\$ 290.00	\$ 169.00	\$ 179.00	\$ 169.00	\$ 180.00
Camps Shabbona or Dan Beard						
Tent or RV Non-Electric for up to 6 people	\$ 39.00	\$ 50.00	\$ 34.00	\$ 44.00	\$ 24.00	\$ 34.00
Small Cabin for up to 8 people	\$ 88.00	\$ 100.00	\$ 57.00	\$ 66.00	\$ 45.00	\$ 57.00
Large Cabin for up to 10 people	\$ 113.00	\$ 123.00	\$ 95.00	\$ 106.00	\$ 95.00	\$ 106.00
Year-Round All Campgrounds						
Group Sites (per tent for 6 campers) for 30 60 people	\$ 25.00	\$ 35.00	\$ 25.00	\$ 35.00	\$ 25.00	\$ 34.00
Gear Library for up to 32 people	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00

*Non-profits, veteran organizations and individual veterans qualify for 50% discount for all cabins and bunkhouse reservations Sunday - Thursday night and qualify for a 50% discount on all Tent or RV non-electric fees, anytime. This reduced rate only applies to camping sites being occupied by qualifying veteran or organization.

All Camp Ground Facility rentals are subject to a minimum \$100 to maximum \$500 security deposit.

Fees for exclusive use of the entire Campground are as follows:

	Sunday Night		Mon - Wed Night		Thurs. - Sat. Night	
	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident
Camp Bullfrog, capacity 340	\$ 3,319.00	\$ 3,871.00	\$ 4,093.00	\$ 4,646.00	\$ 4,977.00	\$ 5,530.00
Camp Reinberg, capacity 205	\$ 2,765.00	\$ 3,319.00	\$ 3,540.00	\$ 5,177.00	\$ 4,424.00	\$ 4,879.00
Camp Sullivan, capacity 314	\$ 4,977.00	\$ 5,530.00	\$ 5,752.00	\$ 6,305.00	\$ 6,637.00	\$ 7,189.00
Camp Dan Beard, capacity 248	\$ 1,126.00	\$ 1,660.00	\$ 1,880.00	\$ 2,432.00	\$ 2,765.00	\$ 3,319.00
Camp Shabbona, capacity 159	\$ 1,126.00	\$ 1,660.00	\$ 1,880.00	\$ 2,432.00	\$ 2,765.00	\$ 3,319.00

*Use includes all campsites, pavilions, dining hall and barn as is applicable based on Campground site.

*Off- season is September 1st to May 31st

*In-season is June 1st to August 31st

*All Camp Ground Facility rentals are subject to a minimum \$100 to maximum \$500 security deposit.

Camp Reinberg Dining Hall (capacity 103)	Resident	Non resident
Monday - Thursday	\$56/hour	\$76/hour
Friday - Saturday	\$82/hour	\$104/hour

*All Camp Ground Facility rentals are subject to a minimum \$100 to maximum \$500 security deposit.

*Includes exclusive use of the dining hall with tables and chairs for up to 100 with access to a kitchen with stove and refrigerator.

Camp Sullivan Barn (capacity 109) rental fees without use of climbing wall:		
Monday - Thursday	\$56/hour	\$76/hour
Friday - Saturday	\$82/hour	\$104/hour

*All Camp Ground Facility rentals are subject to a minimum \$100 to maximum \$500 security deposit.

*Includes exclusive use of Sullivan Barn upper level with kitchen, tables and chairs.

Camp and Climb	Camp Sullivan Camp & Climbing Wall Day Event		Camp Sullivan Camp & Climb Overnight Event	
	Includes exclusive use for 2 hours on upper level of barn, tables chairs, 2 hours staff led climbing wall activities, bring your own food and drink, use of upper deck and use of the kitchen.		Includes overnight camping plus exclusive use for 2 hours on upper level of barn, tables chairs, 2 hours staff led climbing wall activities, bring your own food and drink, use of upper deck and use of the kitchen. Reservation must include separate rental of campsites large enough to accommodate number of campers with chaperones.	
	Resident	Non Residential	Resident	Non Resident
Monday-Thursday Up to 20 Climbers (max 40 people)	\$ 344.00	\$ 390.00	\$263 plus campsite fee	\$315 plus campsite fee
Friday-Sun Up to 20 Climbers (max 40 people)	\$ 390.00	\$ 456.00	\$303 plus campsite fee	\$377 plus campsite fee
Monday-Thurs 21 to 40 climbers (max 80 people)	\$ 423.00	\$ 477.00		
Friday- Sun 21 to 40 climbers (max 80 people)	\$ 467.00	\$ 543.00		

Schedule 22 – Boat Fee Schedule

Boat House Rental Fees for Maple Lake

TYPE	Hourly Rate	Discount Hourly Rate
Row Boat	\$ 30.00	\$ 25.00
Single Kayak	\$ 25.00	\$ 22.50
Tandem Kayak	\$ 35.00	\$ 31.50
Canoe	\$ 30.00	\$ 25.00
Pedal Boat	\$ 30.00	\$ 27.00
Fishing boat with electric trolling motor	\$ 35.00	\$ 31.50

*Discount days apply to Mondays during the season

*Veterans, students and seniors, with proper documentation, may qualify for a reduced rate of 10% on stated Boat House rental fees only at the Maple Lake Boathouse

*Fees listed above represent not to exceed fees that the District's vendor may charge

Boat House Rental Fees for Skokie Lagoons, Tampier Lake and Busse Lake

TYPE	Hourly Rate	Discount Hourly Rate
Row Boat	\$ 30.00	\$ 25.00
Single Kayak	\$ 25.00	\$ 22.50
Tandem Kayak	\$ 35.00	\$ 31.50
Canoe	\$ 30.00	\$ 25.00
Pedal Boat	\$ 30.00	\$ 27.00
Fishing boat with electric trolling motor	\$ 35.00	\$ 31.50

*Discount days apply to Mondays during the season

*Veterans, students and seniors, with proper documentation, may qualify for a reduced rate of 10% on stated Boat House rental fees only at the Maple Lake Boathouse

*Fees listed above represent not to exceed fees that the District's vendor may charge

Schedule 23 – Aerial Adventure Course & Zipline Fee Schedule

TYPE	Rate
Tree Top Adventure Course (Adults Ages 16+)	\$ 69.95
Tree Top Adventure Course (Child Ages 10-15)	\$ 59.95
Tree Top Junior Course (All Ages)	\$ 39.95
Stand Alone Zipline (All Ages)	\$ 29.95
Treetop Nets Package (Price paid if packaged with full price TTA or TTA)	\$24.95 2/hr package \$14.95 1/hr package \$9.95 /30min package
Tree Top Nets	\$29.95 2 hr stand alone \$24.95 1 hr stand alone \$14.95 30 min Stand alone
Axe-Throwing (1/2 hour)	\$ 14.95
Axe-Throwing (1 hour)	\$ 29.95
Axe-Throwing Add-on to TTA/TTJ (1/2 hour)	\$ 9.95
Axe-Throwing Add-on to TTA/TTJ (1 hour)	\$ 24.95
Forest Escape	\$ 29.95
Team Building Customizable Program (Adults Ages 16+)	\$ 65.00
Kids Team Building Program (Child Ages 10-15)	\$ 55.00

*Fees listed above represent not to exceed fees that the District's vendor may charge

Schedule 24 – Special Access/Construction Permit Fees

Using the Per Acre License Fee for a Per Acre 1 Year Permit Fee

			30 Day Permit Low Impact					
Year	Per Acre / Per Year	Per Square Foot / Per Day	100 ft ²	500 ft ²	1,000 ft ²	2,000 ft ²	10,000 ft ²	20,000 ft ²
2024	\$96,000.00	0.00604	\$18.12	\$90.60	\$181.20	\$362.40	\$1,812.00	\$3,624.00
2025	\$98,000.00	0.00616	\$18.48	\$92.40	\$184.80	\$369.60	\$1,848.00	\$3,696.00
2026	\$100,000.00	0.00629	\$18.87	\$94.35	\$188.70	\$377.40	\$1,187.00	\$3,774.00
2027	\$102,000.00	0.00642	\$19.26	\$96.30	\$192.60	\$385.20	\$1,926.00	\$3,852.00

			30 Day Permit High Impact (4X Low Impact)					
Year	Per Acre / Per Year	Per Square Foot / Per Day	100 ft ²	500 ft ²	1,000 ft ²	2,000 ft ²	10,000 ft ²	20,000 ft ²
2024	\$384,000.00	0.02415	\$72.45	\$362.25	\$724.50	\$1,449.00	\$7,245.00	\$14,490.00
2025	\$392,000.00	0.02466	\$73.95	\$369.90	\$739.80	\$1,479.60	\$7,398.00	\$14,796.00
2026	\$400,000.00	0.02516	\$75.48	\$377.40	\$754.80	\$1,509.60	\$7,548.00	\$15,096.00
2027	\$408,000.00	0.02566	\$76.98	\$384.90	\$769.80	\$1,539.60	\$7,698.00	\$15,360.00



Schedule 25 – Corporate Fund Analysis

	CORPORATE FUND						
	2023	2024	2025	2026	2027	2028	2029
	Actual*	Actual*	Actual*	Approved Budget**	Proposed Budget***	Forecast Budget	Forecast Budget
REVENUES							
Property Taxes	\$ 73,659,849	\$ 75,619,880	\$ 89,612,819	\$ 77,549,082	\$ 79,442,055	\$ 81,825,317	\$ 84,280,076
Personal Property Replacement Tax	\$ 17,613,957	\$ 8,663,438	\$ 6,845,047	\$ 7,250,000	\$ 7,250,000	\$ 7,032,500	\$ 6,821,525
Grants	\$ 26,000	\$ 34,045	\$ 35,671	-	-	-	-
Fees	\$ 5,737,173	\$ 6,747,563	\$ 5,706,372	\$ 5,547,500	\$ 4,830,500	\$ 4,975,415	\$ 5,124,677
Fines	\$ 48,936	\$ 66,657	\$ 107,335	\$ 50,000	\$ 50,000	\$ 51,500	\$ 53,045
Concessions	\$ 232,713	\$ 255,092	\$ 242,722	\$ 312,000	\$ 312,000	\$ 321,360	\$ 331,001
Winter Sport Activities	\$ 2,170	\$ 6,615	\$ 3,820	-	-	-	-
Golf Course Revenue	\$ 1,686,213	\$ 2,277,289	\$ 990,581	\$ 1,000,000	\$ 1,100,000	\$ 1,133,000	\$ 1,166,990
Equestrian License	\$ 20,310	\$ 20,862	\$ 27,821	\$ 21,000	\$ 21,000	\$ 21,420	\$ 21,848
Campgrounds	\$ 794,793	\$ 853,114	\$ 869,935	\$ 800,000	\$ 800,000	\$ 824,000	\$ 848,720
Damage Restitution	\$ 34,693	\$ 150,231	\$ 37,207	-	-	-	-
Special Events	\$ 39,110	\$ 36,370	\$ 14,030	-	-	-	-
Miscellaneous	\$ 931,096	\$ 1,582,790	\$ 1,873,564	\$ 1,380,000	\$ 1,380,000	\$ 1,421,400	\$ 1,464,042
Investment Income	\$ 2,713,344	\$ 4,393,492	\$ 5,528,327	\$ 2,750,000	\$ 2,750,000	\$ 2,832,500	\$ 2,917,475
Total Revenues	\$ 103,540,357	\$ 100,707,438	\$ 111,895,251	\$ 96,659,582	\$ 97,935,555	\$ 100,438,412	\$ 103,029,400
EXPENDITURES							
General Office	\$ 4,296,651	\$ 4,644,266	\$ 5,008,070	\$ 5,649,388	\$ 6,204,439	\$ 6,328,528	\$ 6,455,098
Finance, Administration & Human Resources	\$ 3,747,568	\$ 3,796,626	\$ 4,181,561	\$ 5,062,181	\$ 5,677,233	\$ 5,790,778	\$ 5,906,593
Resource Management	\$ 6,511,778	\$ 8,127,112	\$ 8,926,627	\$ 9,536,715	\$ 10,902,303	\$ 11,120,349	\$ 11,342,756
General Maintenance	\$ 23,110,084	\$ 24,188,303	\$ 26,693,651	\$ 29,861,957	\$ 33,903,863	\$ 34,581,940	\$ 35,273,579
Permits, Revenue and Concessions	\$ 1,669,955	\$ 1,504,870	\$ 2,020,954	\$ 2,489,359	\$ 2,800,029	\$ 2,856,030	\$ 2,913,150
Public Safety	\$ 13,831,230	\$ 12,701,376	\$ 14,319,372	\$ 16,548,940	\$ 18,031,997	\$ 18,392,637	\$ 18,760,490
Legal Department	\$ 1,805,238	\$ 1,688,822	\$ 2,010,479	\$ 2,352,513	\$ 2,621,385	\$ 2,673,813	\$ 2,727,289
Planning and Development	\$ 2,292,187	\$ 2,396,689	\$ 2,909,505	\$ 3,180,534	\$ 3,635,851	\$ 3,708,568	\$ 3,782,739
Conservation and Experiential Programming	\$ 6,737,695	\$ 7,450,092	\$ 7,918,243	\$ 9,039,650	\$ 10,245,913	\$ 10,450,832	\$ 10,659,848
District Wide Services	\$ 5,764,007	\$ 13,968,720	\$ 5,266,614	\$ 8,888,344	\$ 8,822,468	\$ 8,998,918	\$ 9,178,896
Total Expenditures	\$ 69,766,393	\$ 80,466,876	\$ 79,255,076	\$ 92,609,582	\$ 102,845,482	\$ 104,902,391	\$ 107,000,439
Transfer to Real Estate Fund				\$ 7,300,000	\$ 7,300,000	\$ 7,300,000	\$ 7,300,000
Revenue Over (Under) Expenditures	\$ 33,773,964	\$ 20,240,562	\$ 32,640,175	\$ (3,250,000)	\$ (12,209,927)	\$ (11,763,979)	\$ (11,271,039)
OTHER FINANCIAL USES							
Transfers In	\$ (33,773,964)	\$ (20,240,562)	\$ (32,640,175)	\$ 3,250,000	\$ 12,209,927	\$ 11,763,979	\$ 11,271,039
Transfers Out	\$ (22,300,000)	\$ (16,869,619)	\$ (19,342,207)	\$ (19,580,000)	\$ (18,879,585)	\$ (12,500,000)	\$ (12,500,000)
Net Change in Fund Balance	\$ 11,473,964	\$ 3,370,943	\$ 13,297,968	\$ (22,830,000)	\$ (31,089,512)	\$ (24,263,979)	\$ (23,771,039)
FUND BALANCE - Beginning of Year	\$ 72,957,791	\$ 84,431,755	\$ 87,802,698	\$ 101,100,666	\$ 78,270,666	\$ 47,181,155	\$ 22,917,175
FUND BALANCE - End of Year	\$ 84,431,755	\$ 87,802,698	\$ 101,100,666	\$ 78,270,666	\$ 47,181,155	\$ 22,917,175	\$ (853,864)

* Annual Comprehensive Financial Reports (FY 2023 - FY 2025)

** FY 2026 Appropriation Ordinance

*** FY 2027 Executive Budget Recommendation

Photography Credits:

Page/Tab	Photographer	Caption
Cover	Michelle Wendling	“Busse Woods”
Our Mission Statement		“Ruby-throated Hummingbird, River Trail Nature Center”
Introduction	Timothy Minnick	“Horsetail Lake”
Executive Summary		“Powderhorn Lake”
Awards		“Orland Grassland”
Office of the General Superintendent	Leonardo Estrada	“Red-headed Woodpecker, Deer Grove”
Finance & Administration	Valerie Koch	“Bald Eagle, Beck Lake”
Human Resources	Evan West	“Wood Ducks, Salt Creek”
Resource Management	Valerie Koch	“Swallowtail Butterfly, Linne Woods”
Conservation & Experiential Programming	Shelby Domabyl-Deiters	“White-tailed Deer, National Grove”
Permits, Rentals & Concessions	Madhusudhan Nukathoti	“Dark-eyed Junco, LaBagh Woods”
Landscape Maintenance	Joy Hyzny	“Squirrel, Maple Lake Boating Center”
Facilities & Fleet		“Busse Woods”
Legal	Evan West	“Goldfinch, Brookfield Woods”
Law Enforcement	Kelly Held	“Coopers Hawk, Saganashkee Slough”
Planning & Development	Danielle Green	“American Robin, Brookfield Woods”
District Wide	Victoria Brooks	“Orland Grassland”
Capital & Related Funding Sources	Mark Noll	“Magnolia Warbler, LaBagh Woods”
Fiduciary, Agency & Component Unit Funds		“Fritillary Butterfly, River Trail Nature Center”
Chicago Zoological Society/Brookfield Zoo Chicago	Courtesy of Brookfield Zoo Chicago	
Chicago Botanic Garden	Courtesy of the Chicago Botanic Garden	
Supplemental Information	Carol Buck	“Sawtooth Blackberry, Deer Grove”

Forest Preserve District of Cook County, Illinois

Executive Budget Recommendation

Honorable Toni Preckwinkle, President

Forest Preserve District Board of Commissioners

and

Board of Forest Preserve District Commissioners

Frank J. Aguilar

Alma E. Anaya

Scott R. Britton

John P. Daley

Bridget Degnen

Bridget Gainer

Bill Lowry

Dr. Kisha E. McCaskill

Donna Miller

Stanley Moore

Josina Morita

Kevin B. Morrison

Sean M. Morrison

Michael Scott, Jr.

Tara S. Stamps

Maggie Trevor

Jessica Vásquez

Adam Bianchi
General Superintendent

Damon Howell
Chief Financial Officer

2027

