1996 S. Kirk Rd Ste 320
Geneva, IL 60134

Kane County

Forest Preserve, Finance and Administration Committee

Agenda

Chairman Dale Berman, President Christopher Kious, Treasurer Bill Lenert, Executive Director Benjamin Haberthur
Deborah Allan, Michelle Gumz, Leslie Juby, Jarett Sanchez, Vern Tepe, Rick Williams

Tuesday, April 23, 2024 **2:00 PM** **3rd Floor Board Room**

I. Call To Order

II. Approval of Minutes from March 26, 2024

III. Public Comment (Each Speaker is limited to three minutes)

IV. Bids and Proposals

V. New or Unfinished Business

TMP-24-2247 Resolution Authorizing a Five-Year Renewal to the Use and License Agreement with Anderson Humane

TMP-24-2251 Ordinance for the Annual Budget Appropriation Fiscal Year 2024-2025

VI. Closed Session to Discuss Land Acquisition, License Agreements, Potential Litigation and Personnel

VII. Communications

VIII. Chairman's Comments

IX. Adjournment
Adjournment until: Tuesday, May 28, 2024 at 2:00 PM in person at the Forest Preserve District Administration Offices 1996 S. Kirk Road, Suite 320 Geneva, Illinois and via zoom
https://zoom.us/j/6302325980? pwd=aURTSGJoRlVJNDRCcHJXd3dvaVVrUT09
Meeting ID: 630 232 5980 Password: 24680 The Request to Speak Form on the Districts' website must still be completed for guests to speak at the meeting.

STATE OF ILLINOIS)
SS.
COUNTY OF KANE)

FP RESOLUTION NO. TMP-24-2247

RESOLUTION AUTHORIZING A FIVE-YEAR RENEWAL TO THE USE AND LICENSE AGREEMENT WITH ANDERSON HUMANE

WHEREAS, the Forest Preserve District of Kane County is the owner of certain real estate located in Elburn, which is licensed for use by the organization known as Anderson Humane, an Illinois not-for-profit corporation; and

WHEREAS, Anderson Humane, formerly known as the Fox Valley Wildlife Center, has been in operation at Elburn Forest Preserve since 2001; and

WHEREAS, Anderson Humane operates a wildlife hospital for the care of sick, injured and orphaned native wildlife of Kane County; and

WHEREAS, Anderson Humane, has expressed a desire to renew the use and license agreement with the District, for the use of the residence, detached garage and one acre of surrounding land at the Elburn Forest Preserve; and

WHEREAS, the Agreement renewal term will be for five (5) years ending on May 14, 2029.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the Forest Preserve District of Kane County, Kane County, Illinois, that the President and Secretary of the District be and hereby authorized to execute and deliver on behalf of the District, the Use and License Agreement with Anderson Humane hereto and made part of as attached Exhibit A.

APPROVED AND PASSED on this 14th day of May 2024.

_____	_____
Christopher Kious	Myrna Molina
President, Kane Forest Preserve	Secretary, Kane Forest Preserve
Kane County, Illinois	Kane County, Illinois

AGENDA MEMORANDUM

DATE: April 23, 2024

TO: Forest Preserve District Finance & Administration Committee

FROM: Jennifer Rooks-Lopez, Chief of Planning & Land Management
Benjamin Haberthur, Executive Director

SUBJECT: Presentation and Approval of a Use and License Agreement Renewal with Anderson Humane for the Use of the Premises at Elburn Forest Preserve

PURPOSE:
The purpose of memorandum is to provide the Committee with information to consider the approval of a renewal of to the Use and License Agreement with Anderson Humane, an Illinois not-for-profit corporation, for the use of the premises at Elburn Forest Preserve for an additional five-year term ending or renewing in May 2029.

BACKGROUND:
Anderson Humane Wildlife formerly known as Fox Valley Wildlife Center has been in operation at Elburn Forest Preserve since 2001. This organization operates a wildlife hospital for the care of sick, injured and orphaned native wildlife of Kane County. The current agreement expired in January of 2024. The terms of the new agreement are consistent with the previous agreements, with the following adjustment:

The proposed renewal agreement has been updated to allow for the installation of a construction trailer within the parking lot to provide additional nursery care space. The trailer if installed, will be at the sole expense and liability of Anderson Humane, including any County required permits. Anderson Humane will remove the trailer when their lease ends with the District.

FINANCIAL IMPACT:
The District has the obligation to mow the common areas around the facility and within the preserve. There are no additional financial expenditures.

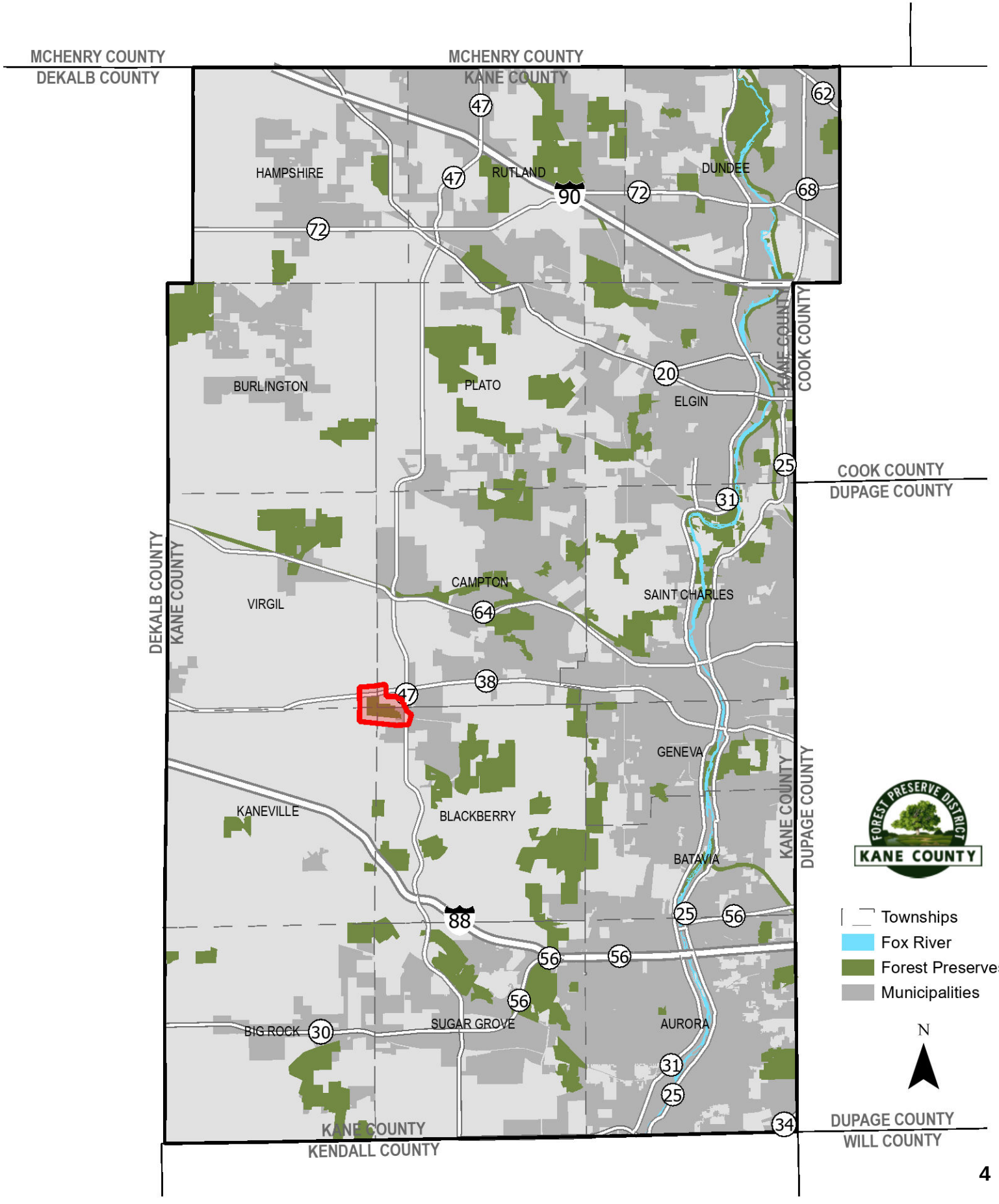
RECOMMENDATION:
Staff recommends the Committee approve the renewal to the use and license agreement with Anderson Humane for the use of the premises at Elburn Forest Preserve as presented for an additional five years.

ATTACHMENTS:
Elburn Forest Preserve Locator Map
2024 Agreement Draft

Elburn F.P.

County Location Map

Maple Park, IL



USE AND LICENSE AGREEMENT WITH ANDERSON HUMANE FOR THE USE OF THE PREMISES AT ELBURN FOREST PRESERVE

KNOW ALL MEN BY THESE PRESENTS that the undersigned, **FOREST PRESERVE DISTRICT OF KANE COUNT**Y (hereinafter "**FPDKC**"), for and in consideration of One Dollar ($1.00) and other good and valuable consideration, the receipt of which is hereby acknowledged, does hereby permit **ANDERSON HUMANE**, an Illinois not-for-profit corporation, South Elgin, Illinois, (hereinafter called "**Wildlife Center**'') the non-exclusive right, permission and authority to use, operate and maintain that property which is described in **Exhibit A** (the "**Premises**"), which is attached hereto and incorporated herein (hereinafter referred to as the "Wildlife Center License"), which FPDKC warrants that FPDKC owns in fee simple. FPDKC further grants Wildlife Center the right of ingress and egress to and from the Premises for itself, its workers, agents and contractors for the purpose of the rehabilitation of injured wild animals, not domestic ones, and for all other purposes convenient of incidental to the exercise by Wildlife Center of the rights herein granted for the term of this Agreement. The parties acknowledge that Wildlife Center has been in possession of the Premises for many years prior to the term granted hereunder, the parties agree to extend such possession, and occupancy rights in accordance with the terms hereof for an additional five (5) years hereby.

The Aforesaid Permit and non-exclusive license are granted as and from the date hereof, and shall be terminated at the end of five (5) years from the date of this Agreement on the following terms and conditions precedent and continuing for the term of this Agreement, which are hereby mutually covenanted and agreed to, by and between FPDKC and Wildlife Center.

FIRST: FPDKC covenants with Wildlife Center that it is the lawful fee simple owner of the aforesaid lands and that it has the right and authority to make this license and permit grant.

SECOND: Wildlife Center, at the time of occupancy and as a condition precedent to any right received under this Agreement shall display on the premises its license or permit to rehabilitate injured wild animals as required by state, federal and local law.

Additionally, Wildlife Center agrees to the following:

1. To be responsible for the maintenance of safe and sanitary conditions of the premises; and
2. To be responsible for all maintenance of buildings, structures and grounds within the area depicted as Exhibit A with the exception of the common area mowing; and
3. To store all equipment and other supplies inside the buildings as storage of materials outside is strictly prohibited; and
4. To dispose of all animals that expire and their waste products in a location off of the premises; and

5. Annually submit a completed Forest Preserve District of Kane County 'Natural Resources Permit' for authorization to release wild animals at designated/approved preserves.

6. To obtain express permission from FPDKC prior to the release of any wild animals, not approved on the Natural Resources permit, or whose origin is from outside of Kane County, onto FPDKC preserves; and

7. To put up a sign identifying its facility; and

8. To recognize the FPDKC as a "sponsor" of the Wildlife Center on all printed materials and advertising related to the Wildlife Center and to provide the FPDKC annually with a copy of all printed materials; and

9. To provide the FPDKC the list of species and their quantities handled by the Wildlife Center.

10. To comply with all requirements relating to the Americans with Disabilities Act with respect to the Wildlife Center, including installation, as necessary of any ADA compatible improvements.

THIRD: The Aforesaid Permit and non-exclusive license concerning the parcel, and the FPDKC license are granted as and from the date hereof, and shall be terminated at the end of five (5) years from the date of this Agreement on the following terms and conditions precedent and continuing for the terms of this Agreement, which are hereby mutually covenanted and agreed to, by and between FPDKC and Wildlife Center.

FOURTH: Wildlife Center, its agents, representatives, employees and contractors agree to pay for the cost of and hold FPDKC harmless from any and all losses of or damages to property, including environmental and economic losses, or injuries to or death of any person resulting from Wildlife Center's, its employees, contractors, affiliates; subsidiaries or successors, activity or use on the Premises, or any property affected by such activity or use. Wildlife Center shall indemnify and save harmless FPDKC, its officers and employees, from all claims, litigation and liability asserted against them or any of them, and any costs and attorney's fees incidental thereto, on account of injury to or death of any person or persons whomsoever, on account of damage to any property, caused by, connected with, or in any way attributable to, the rights herein granted or Wildlife Center's failure to comply with any of the terms or conditions hereof. Wildlife Center shall pay for the defense of FPDKC, its officers and employees in any such litigation, with FPDKC having the right to designate its own local counsel.

FIFTH: Wildlife Center agrees to obtain any and all necessary permits from any public or quasi-public authorities having jurisdiction concerning the rehabilitation, care, and control of wildlife.

SIXTH: Wildlife Center shall accept injured, ill, or orphaned wildlife presently or historically native to Kane County that have been directly or indirectly impacted by human activities, and healthy specimens of rare, threatened or endangered species native to Kane County which may have been inadvertently captured. Wildlife Center will not accept for treatment animals from outside Kane County when referrals to licensed wildlife rehabilitators in the appropriate county can be provided.

In addition, thereto, Wildlife Center shall not accept:

1. Adult or orphaned ungulates, except that immature deer may be accepted on a temporary basis only for stabilization prior to transfer to facilities licensed to accept such animals.

2. Reptiles and amphibians not native to Illinois, except on a temporary basis to relocate the animal to another facility, rehabber or private individual.

3. Native wild mammals or birds reared as pets except if the Wildlife Center determines the animal(s) would be a candidate for the Wildlife Center's education program. Number of animals to be held in the education program shall be limited to two per species. If an animal is accepted and found to not function in the education program, it will be transferred to another facility or rehabber.

4. Exotic wild mammals, birds, reptiles or amphibians, except on a temporary basis to relocate the animal to another facility or rehabber.

5. Introduced feral species; (Examples: "wild" dogs, cats, ferrets, burros, etc.), except on a temporary basis to relocate the animal to another facility, rehabber or individual.

6. Domestic species. (Examples: Pets, farm animals) except on a temporary basis to relocate the animal to another facility, rehabber or individual.

7. Skunks or bats as mandated by the Illinois Department of Natural Resources as part of the state's rabies vector control program. These animals may be turned away or accepted to euthanize.

8. Any species of animal that exceeds current Carrying Capacities. These animals shall be referred to other facilities or rehabbers. Referral information should be provided whenever possible.

9. None of the above mentioned animals may be re-released into the wild.

Definitions and Examples:

1. Carrying Capacity: The maximum number of animals, by species, which can be humanely housed in available cages based at the Wildlife Center, based upon minimum standards as outlined by the National Wildlife Rehabilitators Association, the International Wildlife Rehabilitators Council, and the U.S. Department of Agriculture.

2. Exotic: Species common to the pet trade and not native to Kane County, such as Arctic fox, boa constrictors, prairie dogs, Cockatiels, etc.

3. Feral: Domestic species strayed or escaped from human control such as "wild" dogs, cats, ferrets, burros, etc.

4. Native: Year-round residents or migratory species whose evolutionary history includes Kane County.

5. Orphaned: An animal too young to care for itself, which has been abandoned by a parent.

6. Temporary: Time necessary to stabilize an animal for transport, but not to exceed one calendar week (7 days).

SEVENTH: Wildlife Center agrees that written approval shall be secured from the FPDKC prior to the maintenance, renovation, expansion or construction of the premises. The Wildlife center has permission to install and operate a construction style trail no larger than 40'x10' within the parking area of the facility provided that they secure an occupancy permit from Kane County. The District reserves the right to approve the exact location prior to installation. The trailer is the property of Anderson Humane and will be removed at which time the lease is not renewed. The District is not responsible for the maintenance, damage or repairs to the construction trailer.

EIGHTH: Wildlife Center is prohibited from any solicitation on the premises with the exception of a donation box located inside the facility and one annual fundraiser provided that no animals are on display.

NINTH: Wildlife Center agrees to pay FPDKC, its grantees, lessees, licensees, successors or assigns for any and all damage and expense which they or any of them may sustain or be put to because of damage to any property of FPDKC, its successors or assigns, cause by or attributable to the exercise by Wildlife Center of the rights granted by this Agreement.

TENTH: The privileges herein granted are subject to the paramount rights of the FPDKC, and FPDKC shall not be liable to Wildlife Center for damage to the property of Wildlife Center due to the installation, operation, maintenance or removal of any present or future facilities of FPDKC on its property; subject to the rights of this License.

ELEVENTH: This license shall not in any manner or to any extent limit or restrict the right of FPDKC to grant additional licenses or rights over, along, under and across said property herein for other purposes, subject to the rights of this license.

TWELFTH: Any taxes, assessments or imposts levied against FPDKC or its property by reason of the construction, existence, operation, maintenance, repair or removal of said the Wildlife Center's use on FPDKC property shall either be paid and discharged by Wildlife Center, or FPDKC shall be reimbursed by Wildlife Center for the amount paid by FPDKC for or on account thereof. Wildlife Center agrees to be responsible for all utility costs to include, but not limited to gas and electric.

Wildlife Center also agrees to be responsible for all costs associated with phone service and all operating costs.

THIRTEENTH: Wildlife Center agrees to utilize the property in a manner that will not interfere with natural or installed drainage. Upon completion of the activities of Wildlife Center, FPDKC's property shall be left in a neat, clean and orderly condition, at the sole expense of Wildlife Center. All structures cleared and site restored as approved by FPDKC.

FOURTEENTH: FPDKC shall have the right to perform inspections of facilities and grounds with a 10-day notice. Notice of required improvements to facilities and/or grounds with reasonable deadlines for compliance will be provided to the Wildlife Center in writing.

FIFTEENTH: Wildlife Center covenants and agrees that it will not permit or suffer any lien to be put upon or arise or accrue against said premises in favor of any person or persons, individual or corporate, furnishing either labor or material in any work herein proposed, and Wildlife Center further covenants and agrees to hold FPDKC and said premises free from any and all lies or rights or claims of lien which may or might arise or accrue under or be based upon any mechanic's lien law, so called, of the State of Illinois, now in force or hereafter to be enacted.

All contracts and agreements that may be made by Wildlife Center relating to any work herein proposed, shall expressly state that the interest of FPDKC in and to said premises shall be wholly free from and not subject to any lien or claim of any contractor, subcontractor, mechanic, material man or laborer, whether based upon any law or regulation of the State of Illinois, or any other authority, now in force or hereafter to be enacted, and Wildlife Center also hereby covenants and agrees that it will not enter into any contract for such work which shall not in express terms contain the aforesaid provision.

Wildlife Center shall procure and maintain for the duration of this Agreement, insurance against claims for injuries to persons or damages to property which may arise from or in connection with the Wildlife Center's operation and use of the licensed premises. The cost of such insurance shall be borne by the Wildlife Center.

MINIMUM SCOPE AND LIMIT OF INSURANCE

Coverage shall be at least as broad as:

1. Commercial General Liability (CGL): Insurance Services Office Form CG 00 0110 93, or a substitute form providing equivalent coverage, on an "occurrence" basis, and shall cover liability arising from premises, operations, independent contractors, products-completed operations, property damage, bodily injury, personal injury, and liability assumed under an insured contract (including the tort liability of another assumed in a business contract) with limits no less than $1,000,000 per occurrence. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this location or the general aggregate limit shall be twice the required occurrence limit. The policy(s) shall specifically provide general liability coverage for liability arising out of the operations of a wildlife sanctuary and rehabilitation facility.
2. Workers' Compensation insurance as required by the State of Illinois, with Statutory Limits, and Employer's Liability Insurance with limits of no less than $500,000 per accident for bodily injury or disease.
3. Property insurance against all risks of loss to any Wildlife Center improvements or betterments, at full replacement cost with no coinsurance penalty provision.

If the Wildlife Center maintains higher limits than the minimums shown above, FPDKC requires and shall be entitled to coverage for the higher limits maintained.

Other Insurance Provisions:

The policies are to contain, or be endorsed to contain, the following provisions:

1. For General Liability, FPDKC, its officers, officials, employees, and volunteers are to be covered as additional insureds, using ISO additional insured endorsement CG 20 11 or a substitute providing equivalent coverage, and under the commercial umbrella, if any.
2. The Wildlife Center's insurance coverage shall be primary insurance as respects FPDKC, its officers, officials, employees and volunteers. Any insurance or self-insurance maintained by FPDKC, its officers, officials, employees, or volunteers shall be excess of the Wildlife Center's insurance and shall not contribute with it.
3. Each insurance policy required above shall contain, or be endorsed to contain, a waiver of all rights of subrogation against FPDKC.
4. Each insurance policy shall be endorsed to state that coverage shall not be canceled except after prior written notice, as required under any applicable insurance policy, has been given to the Wildlife Center. The Wildlife Center shall be responsible for immediately providing any such written notice to FPDKC.
5. The Property insurance shall name FPDKC as Loss Payee as its interests may appear.

Acceptability of Insurers

Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A: VII, unless otherwise acceptable to FPDKC.

Deductibles and Self-Insured Retentions

Any deductibles or self-insured retentions must be declared to and approved by FPDKC. At the option of FPDKC, either: the Wildlife Center shall obtain coverage to reduce or eliminate such deductibles or self-insured retentions as respects FPDKC, its officers, officials, employees, and volunteers; or the Wildlife Center shall provide a financial guarantee satisfactory to FPDKC guaranteeing payment of losses and related investigations, claim administration, and defense expenses.

Verification of Coverage

The Wildlife Center shall furnish FPDKC with original certificates and amendatory endorsements or copies of the applicable policy language providing the insurance coverage required above. All certificates and endorsements are to be received and approved by FPDKC before work commences. However,

failure to obtain the required documents prior to the work beginning shall not waive the Wildlife Center's obligation to provide them. FPDKC reserves the right to require complete, certified copies of all required insurance policies, including endorsements, required by these specifications, at any time.

Waiver of Subrogation

The Wildlife Center hereby grants to FPDKC a waiver of any right to subrogation which any insurer of said Wildlife Center may acquire against FPDKC by virtue of the payment of any loss under such insurance. This provision applies regardless of whether or not FPDKC has received a waiver of subrogation endorsement from the insurer.

Subcontractors

The Wildlife Center shall include all subcontractors as insureds under its policies or shall furnish separate certificates and endorsements for each subcontractor. All coverage for subcontractors shall be subject to all of the requirements stated herein.

Special Risks or Circumstances

FPDKC reserves the right to modify these requirements at any time, including limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances.

SIXTEENTH: Any notice required or permitted herein shall be in writing and delivered personally, by USPS or electronically via email to the address or addresses or person set forth below:

FPDKC

Executive Director: Benjamin Haberthur

Forest Preserve District of Kane County 1996 S. Kirk Road, Suite 320

Geneva, IL 60134

Anderson Humane

CEO: Dean Daubert

Anderson Wildlife

1000 South LaFox Road

South Elgin, IL 60177

SEVENTEENTH: This Agreement is not assignable or transferrable. FPDKC reserves the right to revoke its License. The parties agree that subject to FPDKC's right to revoke, this license may be renewed on a yearly basis.

EIGHTEENTH: Wildlife Center shall pay all the costs of this transaction, including recording fees, any tax, fee levy or cost associated with the this transaction or any use contemplated by such transaction now or in the future.

NINETEENTH: This License Agreement is subject to the terms and conditions of the original deed of conveyance of the property of each party and all other conditions, covenants and restrictions of record, each as disclosed by each party to the other party.

IN WITNESS WHEREOF, the FPDKC has executed this document this_____day of _____, 2024.

FPDKC:	**Wildlife Center:**
FOREST PRESERVE DISTRICT OF KANE COUNTY	ANDERSON HUMANE,
an organized corporation, Forest Preserve	an Illinois not-for-profit
By: _____	By:_____
Christopher Kious, President	Dean Daubert, CEO
By: _____	By: _____
Myrna Molina, Secretary	Secretary

ACKNOWLEDGMENT

STATE OF ILLINOIS

COUNTY OF KANE

The foregoing instrument was acknowledged before me this _____ day of _____, 2024 by Christopher Kious, as President of the Forest Preserve District of Kane County Commission, and by Myrna Molina, as Secretary of the Forest Preserve District of Kane County Commission.

NOTARY PUBLIC

SUBSCRIBED and SWORN TO before me this _____ day of _____ 2024.

Term Expiration_____. Seal:

ACKNOWLEDGMENT

STATE OF ILLINOIS

COUNTY OF KANE

The foregoing instrument was acknowledged before me this _____ day of _____2024, by _____as _____of Anderson Humane.

NOTARY PUBLIC

SUBSCRIBED and SWORN TO before me this _____ day of _____ 2024.

Term Expiration:_____. Seal:

EXHIBIT A

Property includes the house, three car garage and approximately one acre of land surrounding these building located within the Elburn Forest Preserve.

STATE OF ILLINOIS)
SS.
COUNTY OF KANE)

FP ORDINANCE NO. TMP-24-2251

ORDINANCE FOR THE ANNUAL BUDGET APPROPRIATION FISCAL YEAR 2024-2025

BE IT ORDAINED by the Board of Commissioners of the Forest Preserve District of Kane County, Illinois:

SECTION 1. That the following sums or as much thereof as may be authorized by law to be raised by taxation upon all of the taxable property within the corporate limits of the Forest Preserve District of Kane County, Illinois, be and the same is hereby appropriated to the corporate limits of the Forest Preserve District of Kane County, Illinois, be and the same is hereby appropriated to the corporate purposes and other specific purposes of the Forest Preserve District of Kane County for the fiscal year beginning July 1, 2024, and ending June 30, 2025, as herein provided for in Attachment A.

SECTION 2. The unexpected balance of any item of appropriation in this Ordinance may be expended in making up or adding to any insufficient amount of any other item.

SECTION 3. Any balance not used or needed for any of the foregoing items may be and is subject to further appropriation or transfer from and to the other item or items by appropriation resolution of the Board of Commissioners of the Forest Preserve District of Kane County.

SECTION 4. This Ordinance shall be in full force and effect from and after its passage, approval and publication as required by law.

APPROVED AND PASSED on this 14th day of May 2024.

_____	_____
Christopher Kious	Myrna Molina
President, Kane Forest Preserve	Secretary, Kane Forest Preserve
Kane County, Illinois	Kane County, Illinois

STATE OF ILLINOIS

COUNTY OF KANE

ORDINANCE NO. FP-X-XX-XX-XXX
ORDINANCE FOR THE ANNUAL BUDGET APPROPRIATION

BE IT ORDAINED by the Board of Commissioners of the Forest Preserve District of Kane County, Illinois:

SECTION 1. That the following sums or as much thereof as may be authorized by law to be raised by taxation upon all of the taxable property within the corporate limits of the Forest Preserve District of Kane County, Illinois, be and the same is hereby appropriated to the corporate limits of the Forest Preserve District of Kane County, Illinois, be and the same is hereby appropriated to the corporate purposes and other specific purposes of the Forest Preserve District of Kane County for the fiscal year beginning July 1, 2024, and ending June 30, 2025, as herein provided for:

GENERAL FUND

Fund #01

Account Numbers	Type of Appropriation		Amount
	Personal Services		
4001	Full-Time Salaries		6,020,739
4002	Part-Time Salaries		562,813
4010	Overtime		34,375
4020	Special Detail		-
4050	Per Diem		10,010
4051	Vehicle Allowance		9,900
		Sub-Total	6,637,837
	Contractual Services		
5001	Conferences & Meetings		45,760
5010	Audit Services		29,700
5020	Organization Support		128,150
5030	Public Relations		162,191
5031	Bench & Tree Program		7,700
5050	Publication of Legal Notices		2,750
5070	Professional Fees		45,650
5080	Legal Fees		154,000
5090	Insurance - Employees		1,086,427
5101	Insurance - Retirees		880
5130	Telephone		137,165
5140	Electricity & Water		147,065
5150	Gas		19,140
5180	Consulting Services		9,900
5181	Banking Services		20,900
5195	Dispatch Services		55,986
5200	Association Dues		21,467
5210	Safety & Training Expenses		57,750

5220	Tuition Reimbursement		2,200
5230	Employee Recruitment		20,900
5231	Recruitment		-
5240	Employee Recognition		16,500
5241	Recognition		9,680
5245	Wellness & Coaching		4,510
7062	Reforestation Program		-
7063	Tree & Brush Thinning		110,000
7064	Weed Management		154,000
7065	Parkland Tree Revitalization Program		-
7066	Donated Lands Management		46,200
		Sub-Total	2,496,569
	Commodities		
6010	Office Supplies		14,850
6015	Supplies		20,075
6020	Nature Center Supplies		24,319
6030	Field Supplies		148,500
6031	De-Icing Salt		19,800
6033	Natural Resources Studies/Projects		60,112
6034	Agricultural Soil Testing		11,000
6035	Native Seed & Plants		154,000
6038	Herbicide		22,000
6045	Horticultural Supplies		15,015
6060	Police Supplies		37,964
6070	Uniforms		31,790
6080	Mileage		8,572
6090	Repair - Maint. Bldgs & Grds		312,675
6092	Repair - Maint. Bldgs & Grds - Contracted		22,000
6100	Repair - Maint. Vehicles		98,478
6105	Rental Properties Maint		132,000
6106	Historic Structures Maint.		33,000
6110	Repair - Maint. Equipment		109,560
6115	Rental Equipment		3,850
6116	Sign Shop Materials		11,550
6117	Tools - Tradesmen		5,500
6118	Information Technology		311,887
6119	Tools - Mechanic		5,500
6120	Fuel - Heating		7,700
6130	Fuel - Vehicles		229,935
		Sub-Total	1,851,632
	Capital Outlay		
7001	Office Equipment		550
7010	Automotive Equipment		1,087,900
7020	Machinery & Equipment		436,975
		Sub-Total	1,525,425
	Other		

8001	Kane County Services		-
8010	Contingencies		83,318
8070	Interfund Transfers		1,439,252
		Sub-Total	1,522,571
	TOTAL GENERAL FUND EXPENDITURES		**14,034,033**

IL MUNICIPAL RETIREMENT FUND

Fund #02 Account Numbers	Type of Appropriation		Amount
	Other		
8020	IMRF Expenses		542,183
		Sub-Total	542,183
	TOTAL IMRF FUND EXPENDITURES		**542,183**

CONSTRUCTION & DEVELOPMENT FUND

Fund #03 Account Numbers	Type of Appropriation		Amount
	Contractual Services		
5070	Professional Fees		4,353,773
5072	Trail Resurfacing		-
		Sub-Total	4,353,773
	Commodities		
6090	Repair - Maint. Bldg & Grds		-
6095	ADA Projects		40,004
		Sub-Total	40,004
	Capital Outlay		
7040	Fox River Trust		-
7050	Land Area Development		7,020,446
7052	Aurora Bridge Project		-
7060	Restoration		1,370,982
8070	Interfund Transfers		550,000
		Sub-Total	8,941,428
	TOTAL CONST. & DEV. FUND EXPENDITURES		**13,335,204**

BOND & INTEREST FUND

Fund #04 Account Numbers	Type of Appropriation	Amount
	Other	
8030	Miscellaneous Fees	7,700
8040	Bond Expense	14,261,500
8050	Interest Expense	2,594,963
	Sub-Total	16,864,163
	TOTAL BOND & INTEREST FUND EXPENDITURES	**16,864,163**

LAND ACQUISITION FUND

Fund #05 Account Numbers	Type of Appropriation		Amount
	Contractual Services		
5080	Legal Expenses		-
5180	Consulting Services		5,500
5190	Surveys & Appraisals		33,000
		Sub-Total	38,500
	Capital Outlay		
7080	Land Acquisition		11,479,936
		Sub-Total	11,479,936
	Other		
8070	Interfund Transfers		-
		Sub-Total	-
	TOTAL LAND ACQUISITION FUND EXPENSES		**11,518,436**

INSURANCE LIABILITY FUND

Fund #06 Account Numbers	Type of Appropriation		Amount
	Contractual Services		
5100	Insurance General		249,734
5110	Worker's Compensation		173,352
		Sub-Total	423,086
	Other		
5120	Unemployment Comp. Insurance		25,265
		Sub-Total	25,265
	TOTAL INSURANCE LIABILITY FUND EXPENSES		**448,352**

ENTERPRISE FUND

Fund #07 Account Numbers	Type of Appropriation		Amount
	Other		
5181	Banking Services		3,850
7090	Depreciation		742,507
8030	Miscellaneous Bond Fees		-
8040	Bond Expense		599,500
8050	Bond Interest		66,891
8075	Amortization Expense		26,853
		Sub-Total	1,439,601
	TOTAL ENTERPRISE FUND EXPENSES		**1,439,601**

SOCIAL SECURITY FUND

Fund #08 Account Numbers	Type of Appropriation		Amount
	Other		
8060	Social Security Tax		506,944
		Sub-Total	506,944
	TOTAL SOCIAL SECURITY FUND EXPENSES		**506,944**

MITIGATION FUND

Fund #11 Account Numbers	Type of Appropriation		Amount
	Contractual Services		
5070	Professional Fees		3,621,835
		Sub-Total	3,621,835
	Capital Outlay		
7050	Land Area Development		-
		Sub-Total	-
	TOTAL MITIGATION FUND EXPENSES		**3,621,835**

SECTION 2. The unexpected balance of any item of appropriation in this Ordinance may be expended in making up or adding to any insufficient amount of any other item.

SECTION 3. Any balance not used or needed for any of the foregoing items may be and is subject to further appropriation or transfer from and to the other item or items by appropriation resolution of the Board of Commissioners of the Forest Preserve District of Kane County.

SECTION 4. This Ordinance shall be in full force and effect from and after its passage, approval and publication as required by law.

APPROVED AND PASSED this 14th day of May, 2024.

APPROVED:

President, Forest Preserve District
of Kane County

ATTEST:

Secretary, Forest Preserve District
of Kane County

AGENDA MEMORANDUM

DATE: April 19, 2024

TO: Finance & Administration Committee

FROM: Benjamin Haberthur, Executive Director
David Petschke, Chief Financial Officer

SUBJECT: 2024-2025 Proposed Appropriation Ordinance & Budget

PURPOSE:

The purpose of this memorandum is to provide the Committee with information regarding the approval of the proposed Appropriation Ordinance and Budget for Fiscal Year 2024-2025.

BACKGROUND:

2024-2025 Proposed Budget

The proposed budget represents a consolidated effort of all staff in maintaining very tight controls on expenditures within the District. Prior year trends were reviewed and a priority analysis of new initiatives/purchases was conducted to determine the best uses of the funds available. Summary highlights of the requested initiatives are below.

GENERAL FUND

The General Fund's revenues are expected to increase, going from $10,992,705 in the current year to $12,036,081 for FY24-25. The largest changes in revenues are:

- Property Tax – Increase of $592,956 - This is due to the Commission approving both new construction and the CPI increase from the prior year's levy. This year's General Fund budget also includes a revenue recapture, consisting of $84,491.77 that is added to the levy by Kane County to recoup any previous tax year calculation errors.
- Investment Income – Increase of $262,500 - Based on the District's past performance this revenue is projected higher to more accurately reflect the current interest rate environment.
- Golf Courses – Increase of $135,000 - The District moved the Settler's Hill Golf Course revenue from the Construction & Development Fund back into the General Fund. This revenue was moved last year to assist with the projects in the Construction & Development Fund.
- Donated Lands Management – Increase of $42,000 - This is a new revenue account that was created for the fiscal year 2025 budget to offset the expenses that are

budgeted for the natural area management at the two Bowes Creek HOA's. The expenses for these HOA's are budgeted in account 01-31-31-7066 each year, but are always reclassed to the Bowes Creek Land Management escrow account and will not affect the income statement in the General Fund.

- State Replacement Tax – Increase of $31,341 - Based on guidance from the Illinois Municipal League, the expectation is that this revenue source will likely increase as compared to the current year's budget. The Illinois Department of Revenue claims this increase was primarily due to legislative changes affecting corporate taxpayers and continued improvement of economic conditions.
- Sale of Material – Decrease of $60,000 - Included in this year's budget is the sale of one public safety vehicle, four operations vehicles, and one natural resources vehicle from the existing fleet. This is a one-time revenue source. The decrease in sale of surplus material is attributed to seven public safety vehicles that were scheduled for replacement with the Enterprise leasing program in the prior fiscal year.

Expenses of note are as follows:

- Compensation and Classification Study Implementation - $465,389 – Funds were budgeted in FY23/24 for the completion of a compensation and classification study, along with the creation of a compensation and classification system. That project is currently underway with McGrath Consulting, and their final report, along with corresponding policies and procedures, will be the foundation for the District's recruitment and retention practices. In addition to the commission's approval of the study last year, the board also cited the need to fund the recommendations of the study as the primary reason to approve both new construction and CPI for the FY24/25 levy.

  McGrath's full report will be delivered in June of 2024, however preliminary figures from that study have been expedited for budgetary purposes. The value incorporated into full-time salaries in this budget is research-based estimate on approximate cost to both align pay grades to current regional market averages and avoid compression of employees within their paygrades. While there will be varied implementation across pay grades based on market-data, the overall number presented represents an 8.4% increase in current staff wages.
- Health Insurance Premiums Increase – (HMO 4.8%, PPO 3.3%) – Health insurance premiums increased overall with the HMO plan increasing 4.8% and the PPO plan increasing by 3.3% for the upcoming fiscal year. 65% of the employees participating in the health insurance program elected to enroll in the HMO plan.
- Vehicles & Trailers - $427,000 – Consisting primarily of two replacement F450 dump trucks for Operations - $264,000, one replacement F250 truck for Trades - $75,000, and one replacement F150 Interceptor for Public Safety - $70,000. Based on feedback from the Commission earlier this year, the District did not renew any of the leases

from the Enterprise Leasing Program due to their inability to deliver any of the 7 Public Safety vehicles that were ordered over the past 2 budget years.

- Machinery & Equipment - $314,900 – One tractor - $88,000, which is a replacement for Operations. Six zero turn mowers - $102,000, replacements for Operations. Two utility vehicles (UTV's) - $33,300, replacement for Operations. One Trail mowing attachment - $28,000, a replacement for Operations. One All Terrain Wheelchair - $17,000, for Nature Education. The remainder of the budget is for other smaller machinery or equipment purchases.
- Carry-Over Capital Requests from Prior Year - $723,000 – The General Fund balance increased in the past two fiscal years due to several capital requests being budgeted, but not purchased due to the lack of available inventory. This was primarily due to the ongoing vehicle production lag caused by part shortages and Enterprise's inability to uphold the commitments in our agreements. However, this also included the lack of installation of a new District-wide fuel system. These Carry-Over items are detailed on the summary of additions in the General Fund and are the specific reasons for a deficit budget balance in the current fiscal year.

CONSTRUCTION & DEVELOPMENT FUND

A total of $2,436,503 in new projects or additional funding of current projects is being proposed within the Construction & Development Fund. Project highlights are as follows:

- Centennial Anniversary Improvements at Johnson's Mound - $575,000 (Estimated funding from the Kane Forest Preserve Foundation - $170,000)
- Jon J. Duerr FP Renovation Project – new money $374,503, project total $1,516,290 (400,000 Funded by OSLAD Grant)
- Fox River Trail Renovation & Resurfacing – new money $300,000, project total $579,246
- Fitchie Creek Forest Preserve Limestone Trail Restoration - $300,000
- Bliss Woods FP Maple Esker Woodland Project - $170,000

Appropriation Ordinance

The amount appropriated differs from the budgeted amount by 10%. It is common among municipalities to appropriate more than the amount budgeted by fund to allow for any unexpected expenditures that may arise during the fiscal year while keeping the District in compliance with state statute. Management monitors and reports its financial performance based on the amount **budgeted** and not appropriated. This practice was implemented in the 2012-13 budget cycle and has continued each year.

RECOMMENDATION:

Staff recommends that the Committee approve the proposed budget and Appropriation Ordinance as presented.

ATTACHMENT: *Budget Draft*

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2024/25 BUDGET

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Adopted Budget	2025-2024 Budget Variance	Percent %
Fund: 01 - General Fund								
REVENUES								
Department:	**00 - Revenue**							
3001	General Property Tax	6,966,239	7,200,410	7,432,105	7,864,331	8,457,287	592,956	8%
3010	State Replacement Tax	381,554	831,690	922,281	578,659	610,000	31,341	5%
3020	Investment Income/(Loss)	43,405	(60,030)	454,891	186,000	448,500	262,500	141%
3030	Federal & State Grants	224,571	0	0	0	0	0	0%
3031	Local Grants	0	2,500	17,694	6,600	8,000	1,400	21%
	Kane Forest Preserve Foundation $8,000							
3039	Camping - South	160,398	163,722	166,894	182,000	185,000	3,000	2%
3040	General Refunds	0	10,000	0	0	0	0	0%
3041	Miscellaneous Income	106,212	101,094	152,415	100,000	90,000	(10,000)	-10%
3042	Special Events	3,740	8,557	8,424	8,500	8,000	(500)	-6%
3044	Rentals- Properties	63,460	67,515	65,035	65,000	65,000	0	0%
3045	Rentals - Japanese Gardens	10,050	5,800	7,800	7,550	6,500	(1,050)	-14%
3048	Rental- Strikers Club	75,000	75,000	75,000	75,000	80,000	5,000	7%
3050	Camping - North	243,818	285,000	291,684	305,000	315,000	10,000	3%
3051	Rentals- Agriculture	976,168	962,676	974,396	982,291	997,337	15,046	2%
3052	Shelter Reservations	25,065	38,865	40,380	31,000	31,000	0	0%
3053	Golf Courses	241,872	190,738	137,500	0	135,000	135,000	0%
	Hughes Creek Golf Course - $135,000							
3060	Nature Center Programs	20,063	39,673	34,138	20,000	32,000	12,000	60%
3061	Reservations - Brewster Creek	11,048	34,745	28,000	30,000	16,500	(13,500)	-45%
3062	Reservations - Creekbend	11,710	24,300	12,575	26,000	20,000	(6,000)	-23%
3065	FVIA - License Fee	266,052	398,505	410,460	422,774	435,457	12,683	3%
3070	Sale of Material	85,124	20,052	68,673	90,000	30,000	(60,000)	-67%
3080	Police Fines	18,133	7,786	14,015	12,000	23,500	11,500	96%
3092	Change in Terminal Reserve	63,144	43,447	(16,747)	0	0	0	0%
3093	Donated Lands Management	0	0	0	0	42,000	42,000	100%
	REVENUES Total	**9,996,827**	**10,452,044**	**11,297,613**	**10,992,705**	**12,036,081**	**1,043,376**	**9%**
EXPENSES								
Department:	**11 - Administrative**							
4001	Full Time Salaries	264,052	263,626	314,752	318,273	340,182	21,909	7%
4051	Vehicle Allowance	9,000	9,000	9,750	9,000	9,000	0	0%
5001	Conferences & Meetings	3,278	10,172	8,234	10,000	10,000	0	0%
5020	Organization Support	85,500	79,500	79,500	105,500	116,500	11,000	10%
	Preservation Partners Increase- $20,000							
5080	Legal Fees	112,762	111,626	112,135	120,000	140,000	20,000	17%

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2024/25 BUDGET

	Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Adopted Budget	2025-2024 Budget Variance	Percent %
Fund:	**01 - General Fund**								
	5090	Insurance-Employees	27,529	27,180	37,619	58,506	59,846	1,340	2%
	5101	Insurance- Retirees	813	664	(1,052)	800	800	0	0%
	5102	Insurance- Cobra	0	0	0	0	870	870	100%
	5130	Telephone	2,351	3,201	3,294	3,900	4,100	200	5%
	5180	Consulting Services	0	0	0	1,000	1,500	500	50%
	5200	Association Dues	5,132	5,997	5,952	5,800	6,500	700	12%
	5210	Safety & Training	95	0	0	300	300	0	0%
	5240	Employee Recognition	0	0	0	0	13,000	13,000	100%
		Moved from HR Division - $2,000 increase							
	6015	Supplies	0	0	2,483	3,500	3,500	0	0%
	6080	Mileage	0	277	0	250	250	0	0%
	6090	Repair & Maint Bldg & Grd	13,103	20,600	19,576	12,000	15,000	3,000	25%
	6100	Repair & Maint Vehicles	250	742	89	500	500	0	0%
	6110	Repair & Maint Equipment	6,076	5,049	9,928	11,400	12,600	1,200	11%
		Konica Minolta Lease $3,500							
		Konica Minolta Lease $2,100							
	6118	Information Technology	102,370	186,323	137,869	185,568	283,534	97,966	53%
		County IT Services $122,000							
		Computer Replacement Program (Year 2 of 5) - $21,034							
		Microsoft Licensing $18,000							
		New World Licensing $17,000							
		Peak Software $5,000							
		Electronic Bidding (Year 1 of 3) $7,500							
		Carry-Over:							
		Fuel Software System Replacement $93,000							
	6130	Fuel-Vehicles	879	1,263	988	1,200	1,272	72	6%
	7001	Office Equipment	5,000	0	0	0	500	500	0%
	8010	Contingencies	30,112	13,246	3,682	86,145	75,744	(10,401)	-12%
	8030	Miscellaneous Fees	94,596	0	0	0	0	0	0%
	8070	Interfund Transfers	1,052,969	1,083,703	3,053,937	2,628,738	1,308,411	(1,320,327)	-50%
		Transfer to IMRF Fund $470,122							
		Transfer to Insurance Liability Fund $395,108							
		Transfer to Social Security Fund $443,181							
		Department Total: 11 - Administrative	**1,818,114**	**1,825,746**	**3,798,737**	**3,562,380**	**2,403,909**	**(1,158,471)**	**-48%**
Department:	**12 - Finance & Business**								
	4001	Full Time Salaries	408,634	430,942	418,510	370,775	414,793	44,018	12%
	4002	Part-Time Salaries	0	4,896	150	5,250	7,000	1,750	33%

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2024/25 BUDGET

	Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Adopted Budget	2025-2024 Budget Variance	Percent %
Fund:	**01 - General Fund**								
	4050	Per Diem	9,030	8,220	8,130	9,100	9,100	0	0%
	5001	Conferences & Meetings	240	640	1,421	2,500	3,500	1,000	40%
	5010	Audit Management Services	21,960	25,000	23,300	26,500	27,000	500	2%
	5050	Publication-Legal Notices	1,287	951	2,460	2,000	2,500	500	25%
	5090	Insurance-Employees	61,912	57,892	53,725	65,779	68,610	2,831	4%
	5130	Telephone	4,464	6,059	4,472	6,500	6,500	0	0%
	5180	Consulting Services	0	200	1,800	1,800	2,000	200	11%
	5181	Banking Services	5,049	6,621	11,976	17,500	19,000	1,500	9%
	5200	Association Dues	722	1,265	1,415	1,500	1,500	0	0%
	5210	Safety & Training	0	80	0	800	900	100	13%
	6010	Office Supplies	2,257	2,567	2,536	3,500	5,000	1,500	43%
	6015	Supplies	725	1,673	2,013	3,000	3,000	0	0%
	6070	Uniforms	82	45	253	1,000	1,000	0	0%
	6080	Mileage	54	163	274	500	550	50	10%
		Department Total: 12 - Finance & Business	**516,415**	**547,214**	**532,435**	**518,004**	**571,953**	**53,949**	**9%**
Department:	**14 - Human Resources**								
Division:	**18 - Human Resources**								
	4001	Full Time Salaries	213,341	233,051	181,137	216,837	254,851	38,014	18%
	4002	Part-Time Salaries	926	1,431	22,670	0	4,800	4,800	100%
		HR Intern Increase of - $4,800							
	5001	Conferences & Meetings	23	142	658	2,000	3,500	1,500	75%
		Increase - $1,500							
	5090	Insurance-Employees	24,328	22,782	10,928	30,762	32,416	1,654	5%
	5130	Telephone	3,148	3,940	3,136	3,900	3,180	(720)	-18%
	5180	Consulting Services	199	4,865	0	28,000	5,500	(22,500)	-80%
		New Performance Evaluation Program - $5,500							
	5200	Association Dues	2,857	2,877	1,394	2,900	4,000	1,100	38%
		Increase of - $1,100							
	5210	Safety & Training	12,388	10,481	10,554	19,000	19,000	0	0%
		AED Replacement Program (Year 2 of 3) - $9,000							
	5220	Tuition Reimbursement	0	0	0	2,000	2,000	0	0%
	5230	Employee Recruitment	19,240	23,023	16,865	17,000	19,000	2,000	12%
	5240	Employee Recognition	7,788	11,406	13,723	13,000	2,000	(11,000)	-85%
	5245	Wellness & Coaching	488	1,250	2,719	3,800	4,100	300	8%
		EAP Program - $800							
	6015	Supplies	1,471	2,270	2,804	2,200	2,500	300	14%
	6080	Mileage	220	169	309	400	500	100	25%

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2024/25 BUDGET

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Adopted Budget	2025-2024 Budget Variance	Percent %
Fund: 01 - General Fund								
	Division Total: 18 - Human Resources	**286,415**	**317,688**	**266,897**	**341,799**	**357,347**	**15,548**	**4%**
Division: 20 - Volunteer								
4001	Full Time Salaries	62,178	64,535	66,602	69,318	78,214	8,896	13%
4002	Part-Time Salaries	0	0	0	22,121	22,500	379	2%
4010	Overtime	290	0	215	500	250	(250)	-50%
5001	Conferences & Meetings	15	1	145	300	400	100	33%
5090	Insurance-Employees	6,048	5,379	4,985	5,433	5,693	260	5%
5130	Telephone	1,008	1,143	899	1,200	1,450	250	21%
5200	Association Dues	636	636	696	750	750	0	0%
5210	Safety & Training	1,175	960	1,566	2,500	2,500	0	0%
5231	Recruitment	500	500	0	700	0	(700)	-100%
5241	Recognition	4,141	7,385	6,666	7,000	8,800	1,800	26%
	Increase Volunteer Recognition - $1,800							
6015	Supplies	2,893	840	3,086	2,750	3,000	250	9%
6080	Mileage	138	138	146	200	650	450	225%
	Division Total: 20 - Volunteer	**79,020**	**81,517**	**85,007**	**112,772**	**124,207**	**11,435**	**9%**
	Department Total: 14 - Human Resources	**365,435**	**399,205**	**351,904**	**454,571**	**481,554**	**26,983**	**6%**
Department: 21 - Field Operations & Maintenance								
Division: 21 - Administrative								
4001	Full Time Salaries	117,621	140,882	107,801	90,954	101,892	10,938	12%
5001	Conferences & Meetings	1,198	646	358	3,500	3,500	0	0%
5090	Insurance-Employees	21,397	16,326	21,360	22,922	23,687	765	3%
5130	Telephone	1,095	1,314	899	1,050	1,050	0	0%
5200	Association Dues	0	65	279	210	265	55	26%
5210	Safety & Training	1,452	2,585	1,796	8,000	5,000	(3,000)	-38%
6015	Supplies	56	549	239	500	750	250	50%
6100	Repair & Maint Vehicles	117	615	8	1,000	1,000	0	0%
6130	Fuel-Vehicles	1,407	2,021	1,818	2,000	2,120	120	6%
7010	Automotive Equipment	0	0	0	0	0	0	0%
	Division Total: 21 - Administrative	**144,343**	**165,003**	**134,558**	**130,136**	**139,264**	**9,128**	**7%**
Division: 22 - Field North								
4001	Full Time Salaries	775,899	761,329	760,329	802,086	878,398	76,312	10%
4002	Part-Time Salaries	63,140	109,215	77,327	105,881	105,881	0	0%
4010	Overtime	6,491	8,592	4,372	7,500	7,500	0	0%
5090	Insurance-Employees	120,560	114,405	109,863	141,593	176,783	35,190	25%
5130	Telephone	14,386	14,737	18,999	30,560	26,470	(4,090)	-13%
	Smart Phone Increase $1,250							

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2024/25 BUDGET

	Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Adopted Budget	2025-2024 Budget Variance	Percent %
Fund:	**01 - General Fund**								
	5140	Electricity & Water	37,352	42,672	37,753	45,000	45,000	0	0%
	5150	Gas	981	1,424	1,833	1,200	1,200	0	0%
	6010	Office Supplies	3,280	3,393	3,247	3,300	3,500	200	6%
	6030	Field Supplies	37,317	42,143	44,678	52,000	47,000	(5,000)	-10%
		Burn Equipment and PPE $7,000							
	6031	De-Icing Salt	10,196	7,917	8,857	9,000	9,000	0	0%
	6070	Uniforms	4,451	6,217	5,217	6,500	6,500	0	0%
	6090	Repair & Maint Bldg & Grd	102,810	110,685	163,528	105,000	79,700	(25,300)	-24%
		Paul Wolff Split Firewood $9,450							
	6100	Repair & Maint Vehicles	22,786	27,386	21,194	28,000	28,000	0	0%
	6110	Repair & Maint Equipment	39,698	28,362	31,960	30,450	33,000	2,550	8%
	6115	Rental Equipment	2,119	1,156	343	2,000	1,000	(1,000)	-50%
	6120	Fuel-Heating	3,534	3,715	2,580	3,045	3,000	(45)	-1%
	6130	Fuel-Vehicles	41,951	60,260	54,208	60,100	63,706	3,606	6%
	7010	Automotive Equipment	57,957	61,066	11,147	212,433	377,000	164,567	77%
		F450 4X4 Dump Truck #326 $132,000							
		Carry-Over:							
		***Enterprise Lease Buyout - $45,000 (2 Trucks)**							
		***1 1/4 Dump Truck #322 $100,000**							
		***1 1/4 Dump Truck #324 $100,000**							
	7020	Machinery & Equipment	26,382	11,025	136,554	92,700	207,800	115,100	124%
		(2) Zero-Turn Mowers - $34,000							
		Trailer Replacement TR306- $18,000							
		Trail Mowing Attachment Replacement BH-304 - $28,000							
		Utility Cart Replacement C306- $16,300							
		FireLite Transport Deluxe Pump - $13,500							
		Tractor Replacement for T302 $88,000							
		Division Total: 22 - Field North	**1,371,289**	**1,415,698**	**1,493,989**	**1,738,348**	**2,100,438**	**362,090**	**17%**
Division:	**23 - Field South**								
	4001	Full Time Salaries	828,232	856,170	797,006	890,023	943,145	53,122	6%
	4002	Part-Time Salaries	79,810	92,128	64,421	108,168	108,168	0	0%
	4010	Overtime	4,499	10,345	4,685	8,500	8,500	0	0%
	5090	Insurance-Employees	134,177	132,687	104,431	175,923	140,513	(35,410)	-20%
	5130	Telephone	25,542	33,751	31,645	32,000	33,457	1,457	5%
		Smart Phone Increase $1,457							
	5140	Electricity & Water	53,399	59,186	41,674	65,000	65,000	0	0%
	5150	Gas	7,496	11,596	5,033	7,500	7,500	0	0%

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2024/25 BUDGET

	Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Adopted Budget	2025-2024 Budget Variance	Percent %
Fund:	**01 - General Fund**								
	6010	Office Supplies	3,192	845	2,371	3,000	3,500	500	17%
	6030	Field Supplies	30,497	28,375	33,238	47,000	40,000	(7,000)	-15%
		Burn Equipment and PPE $5,000							
	6031	De-Icing Salt	9,046	8,979	3,991	9,000	9,000	0	0%
	6045	Horticultural Supplies	12,994	10,847	12,607	13,650	13,650	0	0%
	6070	Uniforms	3,494	1,078	6,351	6,500	6,500	0	0%
	6090	Repair & Maint Bldg & Grd	83,437	69,381	77,671	138,470	90,050	(48,420)	-35%
		Big Rock Split Firewood $9,450							
	6100	Repair & Maint Vehicles	25,074	20,003	25,489	24,150	25,500	1,350	6%
	6110	Repair & Maint Equipment	22,333	29,779	26,442	27,000	27,000	0	0%
	6115	Rental Equipment	87	277	268	500	500	0	0%
	6120	Fuel-Heating	4,860	1,548	3,719	4,200	4,000	(200)	-5%
	6130	Fuel-Vehicles	46,613	66,955	60,231	66,900	70,914	4,014	6%
	7010	Automotive Equipment	32,380	85,270	26,673	156,438	368,000	211,562	135%
		F450 4X4 Diesel Dump Truck #428 $132,000							
		Carry-Over:							
		***Enterprise Lease Buyout - $110,000 (5 Trucks)**							
		***F250 2X4 #417 $39,000**							
		***F450 4X4 Dump Truck #425 $87,000**							
	7020	Machinery & Equipment	18,740	31,824	6,566	95,000	115,100	20,100	21%
		(2) Zero-Turn Mowers - $34,000							
		(2) Zero-Turn Mowers - $34,000							
		Rough-Cut Mowing Attachment Replacement BH-409 - $10,100							
		Pressure Washer for South Operations Shop $10,000							
		Utility Cart Replacement C400- $17,000							
		Division Total: 23 - Field South	**1,425,903**	**1,551,026**	**1,334,513**	**1,878,922**	**2,079,997**	**201,075**	**10%**
Division:	**24 - Trades**								
	4001	Full Time Salaries	302,790	297,421	265,358	369,148	381,336	12,188	3%
	4002	Part-Time Salaries	1,846	2,314	3,856	25,800	25,800	0	0%
	4010	Overtime	0	140	0	500	1,000	500	100%
	5090	Insurance-Employees	56,982	45,450	32,720	80,952	69,023	(11,929)	-15%
	5130	Telephone	6,699	6,377	6,582	6,500	7,850	1,350	21%
		Smart Phone Increase $850							
	5140	Electricity & Water	2,700	3,284	2,664	3,000	3,000	0	0%
	5150	Gas	1,933	3,069	3,278	3,150	3,400	250	8%
	5210	Safety & Training	61	0	0	0	0	0	0%
	6010	Office Supplies	10	0	258	500	500	0	0%

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2024/25 BUDGET

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Adopted Budget	2025-2024 Budget Variance	Percent %
Fund: 01 - General Fund								
6030	Field Supplies	8,742	11,006	9,593	16,800	16,000	(800)	-5%
6070	Uniforms	979	180	425	1,500	2,000	500	33%
6090	Repair & Maint Bldg & Grd	13,844	8,616	11,289	10,000	45,000	35,000	350%
6092	Repair & Maint Bldg & Grd- Contracted	0	0	0	0	20,000	20,000	100%
	Muirhead Shop Drain Repair $10,000							
6100	Repair & Maint Vehicles	1,300	5,552	3,836	3,000	5,000	2,000	67%
6105	Rental Properties Maintenance	20,681	7,438	11,737	26,250	120,000	93,750	357%
	Housing Program Repairs - $95,000							
6106	Historic Structures Maintenance	617	5,808	4,907	26,689	30,000	3,311	12%
	Durant-Peterson House Roofing - $17,000							
	Sholes School House HVAC - $8,000							
6110	Repair & Maint Equipment	3,847	4,161	12,513	5,000	5,000	0	0%
6115	Rental Equipment	208	0	3,593	1,000	1,000	0	0%
6116	Sign Shop Materials	11,763	6,272	8,033	10,500	10,500	0	0%
6117	Tools - Tradesmen	6,573	4,933	6,086	5,000	5,000	0	0%
6119	Tools- Mechanic	2,796	4,901	2,637	4,000	5,000	1,000	25%
6130	Fuel-Vehicles	7,036	10,106	9,092	10,000	10,600	600	6%
7010	Automotive Equipment	0	0	0	0	75,000	75,000	100%
	F-250 4X4 Diesel Truck #104 - $75,000							
7020	Machinery & Equipment	0	0	0	0	50,000	50,000	0%
	Carry-Over:							
	Fuel Pump Replacement - $50,000							
	Division Total: 24 - Trades	**451,407**	**427,027**	**398,457**	**609,289**	**892,009**	**282,720**	**32%**
	Department Total: 21 - Field Operations & Maintenance	**3,392,942**	**3,558,754**	**3,361,517**	**4,356,695**	**5,211,708**	**855,013**	**16%**
Department:	**31 - Natural Resources**							
4001	Full Time Salaries	549,470	583,509	588,704	698,310	763,441	65,131	9%
4002	Part-Time Salaries	51,903	43,751	13,950	25,663	35,263	9,600	37%
	Part-Time Increase $9,600							
4010	Overtime	3,522	3,028	2,936	3,800	4,000	200	5%
5001	Conferences & Meetings	562	3,483	2,623	3,500	7,500	4,000	114%
	Increase $4,000							
5090	Insurance-Employees	113,305	109,583	94,092	158,190	147,931	(10,259)	-6%
5130	Telephone	7,038	7,610	6,436	7,883	9,133	1,250	16%
	Smart Phone Increase $1,250							
5140	Electricity & Water	7,775	8,525	8,323	8,400	8,400	0	0%
5150	Gas	1,145	1,280	1,021	0	0	0	0%
5210	Safety & Training	1,412	2,917	1,146	3,000	3,200	200	7%

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2024/25 BUDGET

	Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Adopted Budget	2025-2024 Budget Variance	Percent %
Fund:	**01 - General Fund**								
	6030	Field Supplies	31,081	32,270	30,861	30,000	32,000	2,000	7%
	6033	Natural Resources Studies/Projects	47,968	41,521	43,703	45,147	54,647	9,500	21%
		Turtle Health Research (Foundation) $8,000							
		Wildlife Pathogen Testing and Avian Research - $4,500							
		Beaver Mitigation - $8,300							
	6034	Agricultural Soil Testing	0	0	0	0	10,000	10,000	100%
		Increase of $10,000							
	6035	Native Seed & Plants	99,007	121,935	130,114	140,000	140,000	0	0%
	6038	Herbicide	11,579	11,052	15,850	20,000	20,000	0	0%
	6070	Uniforms	2,511	2,866	3,538	3,500	3,500	0	0%
	6090	Repair & Maint Bldg & Grd	10,312	17,546	10,202	11,500	11,500	0	0%
	6100	Repair & Maint Vehicles	3,457	6,616	4,033	8,000	8,000	0	0%
	6110	Repair & Maint Equipment	19,175	12,264	10,799	15,000	22,000	7,000	47%
		John Deer 6420 Utility Tractor Repair (T41) - Increase of $7,000							
	6115	Rental Equipment	632	245	813	1,000	1,000	0	0%
	6130	Fuel-Vehicles	11,433	16,423	14,774	16,400	17,384	984	6%
	7010	Automotive Equipment	36,470	957	76,791	66,516	99,000	32,484	49%
		Carry-Over:							
		***Enterprise Lease Buyout - $45,000 (2 Trucks)**							
		***New Ford F-250 Crew Cab $54,000**							
	7020	Machinery & Equipment	0	32,677	97,675	69,600	6,000	(63,600)	-91%
		Replacement Grapple Rake SE-54 - $6,000							
	7063	Tree & Brush Thinning	94,554	100,000	100,000	100,000	100,000	0	0%
	7064	Weed Management	80,917	139,922	78,558	140,000	140,000	0	0%
	7066	Donated Lands Management	0	0	0	42,000	42,000	0	0%
		Department Total: 31 - Natural Resources	**1,185,226**	**1,299,979**	**1,336,943**	**1,617,409**	**1,685,899**	**68,490**	**4%**
Department:	**35 - Planning & Acquisition**								
	4001	Full Time Salaries	186,335	178,745	180,494	186,705	209,760	23,055	12%
	4002	Part-Time Salaries	0	1,177	0	5,250	5,250	0	0%
	5001	Conferences & Meetings	678	2,100	915	2,300	3,000	700	30%
	5070	Professional Fees	0	0	3,245	8,000	41,500	33,500	419%
		Golf Consulting - $33,000							
	5090	Insurance-Employees	17,968	12,040	36,175	38,947	34,264	(4,683)	-12%
	5130	Telephone	2,229	2,680	1,950	2,100	2,100	0	0%
	5200	Association Dues	633	861	759	1,050	1,700	650	62%
	5210	Safety & Training	0	0	675	1,000	500	(500)	-50%
	6015	Supplies	2,127	1,480	1,019	2,625	2,000	(625)	-24%

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2024/25 BUDGET

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Adopted Budget	2025-2024 Budget Variance	Percent %
Fund: 01 - General Fund								
6080	Mileage	221	132	0	315	400	85	27%
6100	Repair & Maint Vehicles	83	2,656	518	525	525	0	0%
6130	Fuel-Vehicles	967	1,390	1,250	1,400	1,484	84	6%
7020	Machinery & Equipment	1,173	1,233	1,233	1,300	1,350	50	4%
	Department Total: 35 - Planning & Acquisition	**212,414**	**204,493**	**228,232**	**251,517**	**303,833**	**52,316**	**17%**
Department:	**41 - Community Affairs & Education**							
Division:	**41 - Community Affairs**							
4001	Full Time Salaries	153,020	158,133	173,545	215,952	246,021	30,069	14%
4002	Part-Time Salaries	19,514	26,005	21,110	24,000	24,000	0	0%
4010	Overtime	0	0	0	0	0	0	0%
5001	Conferences & Meetings	239	1,762	4,030	5,000	5,000	0	0%
5030	Public Relations	47,320	59,892	85,792	69,000	147,446	78,446	114%
	Historian, Contractual Work $22,350							
	Increase to Public Relations $56,096							
5031	Bench & Tree Program	8,386	9,403	3,096	7,000	7,000	0	0%
5090	Insurance-Employees	28,732	27,180	27,603	51,589	41,915	(9,674)	-19%
5130	Telephone	4,644	5,944	5,106	5,300	6,500	1,200	23%
5140	Electricity & Water	2,086	2,290	1,979	3,000	3,000	0	0%
5150	Gas	1,661	2,850	2,961	2,300	2,300	0	0%
5200	Association Dues	1,137	346	1,024	1,000	1,000	0	0%
5210	Safety & Training	455	0	0	500	500	0	0%
6010	Office Supplies	1,426	170	2,604	1,000	1,000	0	0%
6015	Supplies	1,100	0	191	0	0	0	0%
6080	Mileage	0	404	293	300	300	0	0%
6090	Repair & Maint Bldg & Grd	13,369	8,924	23,006	10,000	10,000	0	0%
	Division Total: 41 - Community Affairs	**283,090**	**303,304**	**352,339**	**395,941**	**495,982**	**100,041**	**20%**
Division:	**42 - Nature Education**							
4001	Full Time Salaries	256,544	265,832	264,438	270,713	303,555	32,842	12%
4002	Part-Time Salaries	12,965	21,651	27,463	41,070	42,986	1,916	5%
4010	Overtime	0	189	0	0	0	0	0%
5001	Conferences & Meetings	227	96	2,253	1,500	2,700	1,200	80%
5090	Insurance-Employees	58,026	56,005	45,545	50,298	58,518	8,220	16%
5130	Telephone	10,739	7,538	6,522	9,000	9,000	0	0%
5140	Electricity & Water	6,249	7,878	9,295	6,500	9,295	2,795	43%
5150	Gas	2,934	5,021	3,324	3,000	3,000	0	0%
5200	Association Dues	720	749	555	800	800	0	0%
5210	Safety & Training	150	209	0	150	150	0	0%

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2024/25 BUDGET

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Adopted Budget	2025-2024 Budget Variance	Percent %
Fund: 01 - General Fund								
6015	Supplies	1,727	134	201	0	0	0	0%
6020	Nature Center Supplies	12,435	13,099	12,371	11,880	22,108	10,228	86%
	Traveling Exhibits $7,300							
6070	Uniforms	64	1,626	1,114	900	900	0	0%
6080	Mileage	2,113	3,776	5,243	3,867	5,143	1,276	33%
6090	Repair & Maint Bldg & Grd	33,309	16,243	32,875	28,500	28,500	0	0%
6100	Repair & Maint Vehicles	0	0	0	0	1,000	1,000	100%
6130	Fuel-Vehicles	0	0	0	1,200	1,272	72	100%
7020	Machinery & Equipment	0	0	0	0	17,000	17,000	100%
	All-Terrain Wheelchair $17,000							
	Division Total: 42 - Nature Education	**398,204**	**400,046**	**411,197**	**429,378**	**505,927**	**76,549**	**15%**
	Department Total: 41 - Community Affairs & Education	**681,294**	**703,350**	**763,537**	**825,319**	**1,001,909**	**176,590**	**18%**
Department: 51 - Public Safety								
Division: 51 - Police								
4001	Full Time Salaries	477,458	476,815	498,472	495,865	557,811	61,946	12%
4002	Part-Time Salaries	166,129	150,955	149,037	130,000	130,000	0	0%
4010	Overtime	6,159	7,846	9,069	9,000	10,000	1,000	11%
5001	Conferences & Meetings	559	821	836	2,500	2,500	0	0%
5090	Insurance-Employees	65,518	64,017	73,235	114,325	128,462	14,137	12%
5130	Telephone	11,621	15,344	14,978	13,905	13,905	0	0%
5195	Dispatch Services	37,588	39,404	41,374	48,723	50,896	2,173	4%
	KaneComm & StarComm Radio Dispatch Fees - Increase of $7,453							
5200	Association Dues	1,870	3,250	2,139	3,000	3,000	0	0%
5210	Safety & Training	3,051	6,685	6,765	7,800	20,450	12,650	162%
	Taser 10 Devices (5) and Training for (7) Employees (Year 1 of 5) - $6,050							
	Lexipol Policies and Procedures Maintenence - $6,600							
6015	Supplies	2,562	4,076	1,684	3,500	3,500	0	0%
6060	Police Supplies	14,329	10,827	6,863	17,497	34,513	17,016	97%
	(10) Body Camera Program (Year 2 of 5 Year) - $7,313.00							
	Solar Powered Trail Speed Signs - $10,600							
	Flock Camera - $6,000							
6070	Uniforms	8,821	8,439	10,641	8,755	8,500	(255)	-3%
6090	Repair & Maint Bldg & Grd	2,760	8,422	3,530	10,600	4,500	(6,100)	-58%
6100	Repair & Maint Vehicles	15,907	24,142	21,148	8,000	20,000	12,000	150%
6130	Fuel-Vehicles	26,384	37,899	34,093	38,000	40,280	2,280	6%
7010	Automotive Equipment	45,938	11,156	41,678	95,340	70,000	(25,340)	-27%
	F-150 Interceptor Replacement for #227 - $70,000							

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2024/25 BUDGET

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Adopted Budget	2025-2024 Budget Variance	Percent %
Fund: 01 - General Fund								
	Department Total: 51 - Public Safety	886,653	870,099	915,543	1,006,810	1,098,317	91,507	8%
	EXPENSES Total	9,058,493	9,408,840	11,288,849	12,592,705	12,759,082	166,377	1%
	Fund REVENUES	9,996,827	10,452,044	11,297,613	10,992,705	12,036,081	1,043,376	9%
	Fund EXPENSES	9,058,493	9,408,840	11,288,849	12,592,705	12,759,082	166,377	1%
	Fund Net	938,334	1,043,204	8,764	(1,600,000)	(723,000)	876,999	7%

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2024/25 BUDGET

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Adopted Budget	2025-2024 Budget Variance	Percent %
Fund: 02 - IL Municipal Retirement Fund								
REVENUES								
Department: 00 - Revenue								
3001	General Property Tax	10,026	9,989	10,056	10,000	10,184	184	2%
3010	State Replacement Tax	3,626	7,905	19,215	12,107	11,688	(419)	-3%
3020	Investment Income/(Loss)	160	82	1,327	210	900	690	329%
3041	Miscellaneous Income	0	546	0	0	0	0	0%
3100	Interfund Transfers	438,417	439,744	2,388,260	312,917	470,122	157,205	50%
	REVENUES Total	**452,229**	**458,265**	**2,418,858**	**335,234**	**492,894**	**157,660**	**47%**
EXPENSES								
Department: 12 - Finance & Business								
Division: 13 - IMRF								
8020	I.M.R.F.	453,376	436,276	2,428,556	335,234	492,894	157,660	47%
8030	Miscellaneous Fees	0	0	0	0	0	0	0%
	EXPENSES Total	**453,376**	**436,276**	**2,428,556**	**335,234**	**492,894**	**157,660**	**47%**
	Fund REVENUES	**452,229**	**458,265**	**2,418,858**	**335,234**	**492,894**	**157,660**	**47%**
	Fund EXPENSES	**453,376**	**436,276**	**2,428,556**	**335,234**	**492,894**	**157,660**	**47%**
	Fund Net	**(1,148)**	**21,989**	**(9,698)**	**0**	**0**	**0**	**0%**

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2024/25 BUDGET

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Adopted Budget	2025-2024 Budget Variance	Percent %
Fund:	**03 - Construction & Development Fund**							
REVENUES								
Department:	**00 - Revenue**							
Division:	**00 - Revenue**							
3001	General Property Tax	111,632	111,438	111,430	112,000	111,838	(162)	0%
3020	Investment Income/(Loss)	45,250	37,293	368,951	147,000	150,000	3,000	2%
3030	Federal & State Grants	499,581	742,620	647,177	4,217,121	3,224,507	(992,614)	-24%
	Big Rock FP Limestone Trail Resurfacing RTP Grant - $200,000							
	Burlington Prairie FP Bison Reintroduction Grand Victoria Grant - $90,100							
	DCEO Bumblebee Grant - $47,431							
	Carpentersville Dam Removal IDNR - $2,214,930							
	DCEO Migratory Bird Habitat Grant - $322,546							
	LeRoy Oakes RTP Grant - $179,500							
	Centennial Fundraiser - Kane Forest Preserve Foundation - $170,000							
3031	Local Grants	143,240	0	125,000	0	0	0	0%
3040	General Refunds	249,800	300,000	0	0	0	0	0%
3041	Miscellaneous Income	80,885	67,387	27,509	25,000	25,000	0	0%
	Northwestern Medicine Cross Country Course Naming Rights - $25,000							
3051	Rentals- Agriculture	626,956	638,593	633,197	486,839	432,150	(54,689)	-11%
3053	Golf Courses	0	0	188,561	312,500	180,000	(132,500)	-42%
	Settler's Hill Golf Course - $180,000							
3090	Proceeds From Bond Sales	0	0	0	0	0	0	0%
3100	Interfund Transfers	0	0	0	0	0	0	0%
	REVENUES Total	**1,757,343**	**1,897,331**	**2,101,824**	**5,300,460**	**4,123,495**	**(1,176,965)**	**-22%**
EXPENSES								
Department:	**21 - Field Operations & Maintenance**							
Division:	**24 - Trades**							
5072	Trail Resurfacing	219,508	22,767	114,400	235,000	0	(235,000)	-100%
6095	ADA Projects	2,955	0	0	35,681	36,367	686	2%
	Carry-Over:							
	ADA Corrections - Project 30511 - $36,367							
7050	Land Area Development	498,002	302,974	312,238	570,834	362,887	(207,947)	-36%
	Bridge Replacements - Project 10601 - New Money $75,000, Total $140,904							
	Demolitions - Project 11009 - New Money $50,000, Total $63,327							
	Carry-Over:							
	Hughes Creek GC Maintenance Building - Project 10811 - $11,656							
	Districtwide Bridge Evaluations - Project 11006 - $50,000							
	Creek Bend Lighting Upgrade - Project 11007 - $25,000							

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2024/25 BUDGET

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Adopted Budget	2025-2024 Budget Variance	Percent %
Fund:	**03 - Construction & Development Fund**							
	Concrete Walkways in Centennial Garden - Project 11008 - $72,000							
7052	Aurora Bridge Project	192,028	0	0	0	0	0	0%
8030	Miscellaneous Fees	0	0	0	0	0	0	0%
Department Total: 21 - Field Operations & Maintenance		**912,494**	**325,741**	**426,638**	**841,515**	**399,254**	**(442,261)**	**-53%**
Department:	**31 - Natural Resources**							
Division:	**31 - Restoration**							
7040	Fox River Trust	23,411	0	0	0	0	0	0%
7060	Restoration	302,554	227,173	686,495	1,900,998	1,246,347	(654,651)	-34%
	Settler's Hill GC - Multi-Year Natural Area Management Plan - Project 21005 - New Money $55,000, Total $188,614							
	Fiddlehead Woodland Restoration - Project 21008 - New Money $50,000 - Total $183,733							
	Burlington Prairie FP - Bison Reintroduction- Project 21009 - New Money $15,000 - Total $159,860							
	Big Rock FP Revitalizing Oak Savanna - Project 21010 - $22,000							
	Bliss Woods FP Maple Esker Woodland Project - Project 21011 - $170,000							
	Carry-Over:							
	Dick Young/Nelson Lake Marsh Revitalization - Project 20601 - $2,133							
	Vegetation Inventories Updated - Project 20603 - $2,504							
	Pingree Grove Wetland Bird Habitat Enhancements - Project 20604 - $57,771							
	Fabyan Woods Migratory Bird Habitat - Project 20901 - $109,805							
	Hoscheit Woods Rusty Patch Bumblebee Habitat - Project 21001 - $16,291							
	Burlington Prairie FP Prairie Pothole Creation - Project 21002 - $47,310							
	Big Rock FP Bald Eagle & Wild Turkey Habitat - Project 21003 - $230,115							
	Oakhurst FP Teasel Control - Project 21004 - $36,750							
	Oakhurst FP Multi-Year Natural Area Management Plan - Project 21006 - $6,106							
	Fabyan FP Multi-Year Natural Area Management Plan - Project 21007 - $13,355							
Department Total: 31 - Natural Resources		**325,965**	**227,173**	**686,495**	**1,900,998**	**1,246,347**	**(654,651)**	**-34%**
Department:	**35 - Planning & Acquisition**							
Division:	**35 - Planning**							
5070	Professional Fees	529,526	364,304	447,110	4,634,560	3,957,975	(676,585)	-15%
	Kane County Geneva Creek (Grotto) Stream Bank & Channel Improvements - Project 31015 - $50,000							
	Brunner FP Improvements - Project 30902 - New Money $100,000, Total $656,418							
	Carry-Over:							
	Raymond Street Reroute Engineering - Project 30320 - $3,649							
	Carpentersville Dam Removal - Project 30321 - $2,214,930							
	Great Western Trail Extension - Project 30406 - $405,979							
	LeRoy Oakes FP Interpretive Signage & Trail Planning - Project 30606 - $25,179							
	Drainage Consulting, Drain Tile Mapping & Drainage Repairs - Project 30901 - $26,075							
	Drainage Consulting, Drain Tile Mapping & Drainage Repairs - Project 31001 - $157,940							

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2024/25 BUDGET

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Adopted Budget	2025-2024 Budget Variance	Percent %
Fund:	**03 - Construction & Development Fund**							
	Village of Sugar Grove Bridge Engineering IGA - Project 31004 - $24,211							
	Comprehensive Master Plan - Project 31005 - $152,085							
	Freeman Kame FP- Hunt Club Road Repair - Project 31007 - $40,000							
	Chicago Premium Outlets - Berm Stabilization Engineering - Project 31008 - $50,000							
	Settler's Hill Golf Course Clubhouse, Cart Storage, and Parking lot Engineering/Architectural Design - Project 31009 - $116,509							
	Big Rock FP Deer Valley Restoration - Project 31010 - $35,000							
7050	Land Area Development	4,965,428	3,851,866	617,854	4,242,393	6,019,337	1,776,944	42%
	Jon J. Duerr FP Renovation Project - Project 31003 - New Money $374,503, Total $1,516,290							
	Fox River Trail Renovation & Resurface Engineering & Construction - Project 31006 - New Money $300,000 - Total $579,246							
	Centennial Anniversary Improvements at Johnson's Mound - Project 31016 - $575,000							
	Fitchie Creek Forest Preserve Limestone Trail Restoration- Project 31017 - $300,000							
	Hughes Creek GC Path Improvements - Project 31018 - $150,000							
	Settler's Hill GC Renumbering & Trail Adjustments - Project 31019 - $150,000							
	Carry-Over:							
	Fabyan Windmill Protection & Improvement - Project 31012 $1,017,500							
	Mill Creek Greenway Engineering & Construction - Project 31013 - $1,250,000							
	Settler's Hill GC Improvements - Project 30323 - $181,301							
	Big Rock FP Limestone Trail Resurfacing - Project 31014 - $300,000							
8070	Interfund Transfers	0	0	0	500,000	500,000	0	0%
	Transfer to Wetland Mitigation Fund - $500,000							
	Department Total: 35 - Planning & Acquisition	**5,494,954**	**4,216,170**	**1,064,963**	**9,376,953**	**10,477,312**	**1,100,359**	**12%**
	EXPENSES Total	**6,733,413**	**4,769,085**	**2,178,096**	**12,119,466**	**12,122,913**	**3,447**	**0%**
	Fund REVENUES	**1,757,343**	**1,897,331**	**2,101,824**	**5,300,460**	**4,123,495**	**(1,176,965)**	**-22%**
	Fund EXPENSES	**6,733,413**	**4,769,085**	**2,178,096**	**12,119,466**	**12,122,913**	**3,447**	**0%**
	Fund Net	**(4,976,070)**	**(2,871,754)**	**(76,271)**	**(6,819,006)**	**(7,999,418)**	**(1,180,412)**	**17%**

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2024/25 BUDGET

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Adopted Budget	2025-2024 Budget Variance	Percent %
Fund: 04 - Debt Service Fund								
REVENUES								
Department: 00 - Revenue								
Division: 00 - Revenue								
3001	General Property Tax	16,064,564	15,717,478	15,704,399	15,758,759	15,708,869	(49,890)	0%
3010	State Replacement Tax	2,379	5,185	9,606	6,052	6,843	791	13%
3020	Investment Income/(Loss)	28,437	24,821	354,630	165,000	350,000	185,000	112%
3023	County Managed Funds Gain/Loss	1,084	0	0	0	0	0	0%
3024	County Managed Funds Adj. to Acc. Inc.	(96)	0	0	0	0	0	0%
3041	Miscellaneous Income	0	20,422	0	0	0	0	0%
3090	Proceeds From Bond Sales	19,065,000	0	0	0	0	0	0%
3091	Bond Premium	2,305,328	0	0	0	0	0	0%
	REVENUES Total	**37,466,697**	**15,767,906**	**16,068,635**	**15,929,811**	**16,065,712**	**135,901**	**1%**
EXPENSES								
Department: 12 - Finance & Business								
Division: 14 - Debt Service								
8030	Miscellaneous Fees	5,550	5,708	6,538	7,000	7,000	0	0%
8040	Bond Expense	11,300,000	11,410,000	11,910,000	12,430,000	12,965,000	535,000	4%
	GO Bond 2015A $1,775,000							
	GO Bond 2016A $470,000							
	GO Bond 2016C $7,725,000							
	GO Bond 2017A $1,570,000							
	GO Bond 2020 $1,425,000							
8050	Interest Expense	4,330,066	3,939,856	3,431,339	2,880,456	2,359,057	(521,399)	-18%
	GO Bond 2015A $81,525							
	GO Bond 2016A $36,000							
	GO Bond 2016C $603,075							
	GO Bond 2017A $1,214,082							
	GO Bond 2020 $424,375							
8080	Payment to Escrow Agent	21,157,573	0	0	0	0	0	0%
8090	Cost of Issuance	204,856	0	0	0	0	0	0%
	EXPENSES Total	**36,998,046**	**15,355,564**	**15,347,876**	**15,317,456**	**15,331,057**	**13,601**	**0%**
	Fund REVENUES	**37,466,697**	**15,767,906**	**16,068,635**	**15,929,811**	**16,065,712**	**135,901**	**1%**
	Fund EXPENSES	**36,998,046**	**15,355,564**	**15,347,876**	**15,317,456**	**15,331,057**	**13,601**	**0%**
	Fund Net	**468,651**	**412,342**	**720,759**	**612,354**	**734,655**	**122,301**	**20%**

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2024/25 BUDGET

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Adopted Budget	2025-2024 Budget Variance	Percent %
Fund: 05 - Land Acquistion Fund								
REVENUES								
Department: 00 - Revenue								
Division: 00 - Revenue								
3020	Investment Income/(Loss)	36,176	42,475	410,138	88,500	75,000	(13,500)	-15%
3030	Federal & State Grants	750,000	0	0	0	1,000,000	1,000,000	0%
	Illinois Clean Energy Acquisition Grant - $1,000,000							
3041	Miscellaneous Income	603,952	282,864	3,000	0	0	0	0%
3090	Proceeds From Bond Sales	0	0	0	0	0	0	0%
3100	Interfund Transfers	0	0	0	0	0	0	0%
	REVENUES Total	**1,390,128**	**325,340**	**413,138**	**88,500**	**1,075,000**	**986,500**	**1115%**
EXPENSES								
Department: 35 - Planning & Acquisition								
Division: 36 - Land Acquisition								
5180	Consulting Services	4,200	1,400	0	5,000	5,000	0	0%
5190	Surveys & Appraisals	11,300	11,630	42,435	30,000	30,000	0	0%
7080	Land Acquistion	5,780,311	269,555	5,173,780	11,786,997	10,436,305	(1,350,692)	-11%
8030	Miscellaneous Fees	0	0	0	0		0	0%
	EXPENSES Total	**5,795,811**	**282,585**	**5,216,215**	**11,821,997**	**10,471,305**	**(1,350,692)**	**-11%**
	Fund REVENUES	**1,390,128**	**325,340**	**413,138**	**88,500**	**1,075,000**	**986,500**	**1115%**
	Fund EXPENSES	**5,795,811**	**282,585**	**5,216,215**	**11,821,997**	**10,471,305**	**(1,350,692)**	**-11%**
	Fund Net	**(4,405,682)**	**42,754**	**(4,803,077)**	**(11,733,497)**	**(9,396,305)**	**2,337,192**	**-20%**

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2024/25 BUDGET

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Adopted Budget	2025-2024 Budget Variance	Percent %
Fund: 06 - Insurance Liability Fund								
REVENUES								
Department: 00 - Revenue								
Division: 00 - Revenue								
3001	General Property Tax	10,026	9,989	10,056	10,000	10,184	184	2%
3020	Investment Income/(Loss)	249	223	1,838	1,800	2,300	500	28%
3041	Miscellaneous Income	0	1,368	0	0	0	0	0%
3100	Interfund Transfers	266,947	285,646	311,083	309,803	395,108	85,305	28%
	REVENUES Total	**277,221**	**297,226**	**322,977**	**321,603**	**407,592**	**85,989**	**27%**
EXPENSES								
Department: 12 - Finance & Business								
Division: 15 - Insurance Liability								
5100	Insurance-General	126,696	146,431	159,941	162,788	227,031	64,243	39%
5110	Worker's Compensation	141,432	137,307	140,085	143,815	157,593	13,778	10%
5120	Unemployment Compensation	9,093	10,446	14,470	15,000	22,968	7,968	53%
8030	Miscellaneous Fees	0	0	0	0	0	0	0%
	EXPENSES Total	**277,222**	**294,184**	**314,496**	**321,603**	**407,592**	**85,989**	**27%**
	Fund REVENUES	**277,221**	**297,226**	**322,977**	**321,603**	**407,592**	**85,989**	**27%**
	Fund EXPENSES	**277,222**	**294,184**	**314,496**	**321,603**	**407,592**	**85,989**	**27%**
	Fund Net	**(0)**	**3,042**	**8,481**	**(0)**	**(0)**	**0**	**0%**

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2024/25 BUDGET

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Adopted Budget	2025-2024 Budget Variance	Percent %
Fund: 07 - Events & Cultural Fund								
REVENUES								
Department: 00 - Revenue								
Division: 00 - Revenue								
3020	Investment Income/(Loss)	46,534	38,116	49,886	39,900	40,000	100	0%
3021	Adjustment to Accrued Income	(636)	54	1,395	0	0	0	0%
3022	Schwab Gain/Loss on Investment	(27,726)	(130,108)	(32,067)	0	0	0	0%
3041	Miscellaneous Income	520,202	30,150	25,000	25,000	25,000	0	0%
3054	Baseball Income	225,000	500,000	500,000	500,000	500,000	0	0%
3300	Developer Contribution	0	0	400,488	0	0	0	0%
	REVENUES Total	**763,373**	**438,212**	**944,702**	**564,900**	**565,000**	**100**	**0%**
EXPENSES								
Department: 41 - Community Affairs & Education								
Division: 43 - Events & Cultural Centers								
5181	Banking Services	3,345	3,323	3,183	3,500	3,500	0	0%
7090	Depreciation	723,076	720,014	741,031	724,514	675,006	(49,508)	-7%
8030	Miscellaneous Fees	240,000	920	179,000	0	0	0	0%
8040	Bond Expense	0	0	0	530,000	545,000	15,000	3%
	GO Bond 2016B $545,000							
8050	Interest Expense	108,970	98,825	87,664	75,610	60,810	(14,800)	-20%
	GO Bond 2016B $60,810							
8075	Amortization Expense	24,412	24,412	24,412	24,412	24,412	0	0%
	EXPENSES Total	**1,099,802**	**847,495**	**1,035,289**	**1,358,036**	**1,308,728**	**(49,308)**	**-4%**
	Fund REVENUES	**763,373**	**438,212**	**944,702**	**564,900**	**565,000**	**100**	**0%**
	Fund EXPENSES	**1,099,802**	**847,495**	**1,035,289**	**1,358,036**	**1,308,728**	**(49,308)**	**-4%**
	Fund Net	**(336,429)**	**(409,283)**	**(90,587)**	**(793,136)**	**(743,728)**	**49,408**	**-6%**

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2024/25 BUDGET

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Adopted Budget	2025-2024 Budget Variance	Percent %
Fund: 08 - Social Security Fund								
REVENUES								
Department: 00 - Revenue								
Division: 00 - Revenue								
3001	General Property Tax	10,026	9,989	10,056	10,000	10,184	184	2%
3010	State Replacement Tax	2,379	5,185	9,607	6,053	6,843	790	13%
3020	Investment Income/(Loss)	155	661	767	700	650	(50)	-7%
3100	Interfund Transfers	347,606	358,313	354,594	406,018	443,181	37,163	9%
	REVENUES Total	**360,165**	**374,148**	**375,024**	**422,771**	**460,858**	**38,087**	**9%**
EXPENSES								
Department: 12 - Finance & Business								
Division: 16 - Social Security								
8030	Miscellaneous Fees	0	0	0	0	0	0	0%
8060	Social Security Tax	360,479	377,026	365,302	422,771	460,858	38,087	9%
	EXPENSES Total	**360,479**	**377,026**	**365,302**	**422,771**	**460,858**	**38,087**	**9%**
	Fund REVENUES	**360,165**	**374,148**	**375,024**	**422,771**	**460,858**	**38,087**	**9%**
	Fund EXPENSES	**360,479**	**377,026**	**365,302**	**422,771**	**460,858**	**38,087**	**9%**
	Fund Net	**(314)**	**(2,878)**	**9,722**	**0**	**0**	**0**	**0%**

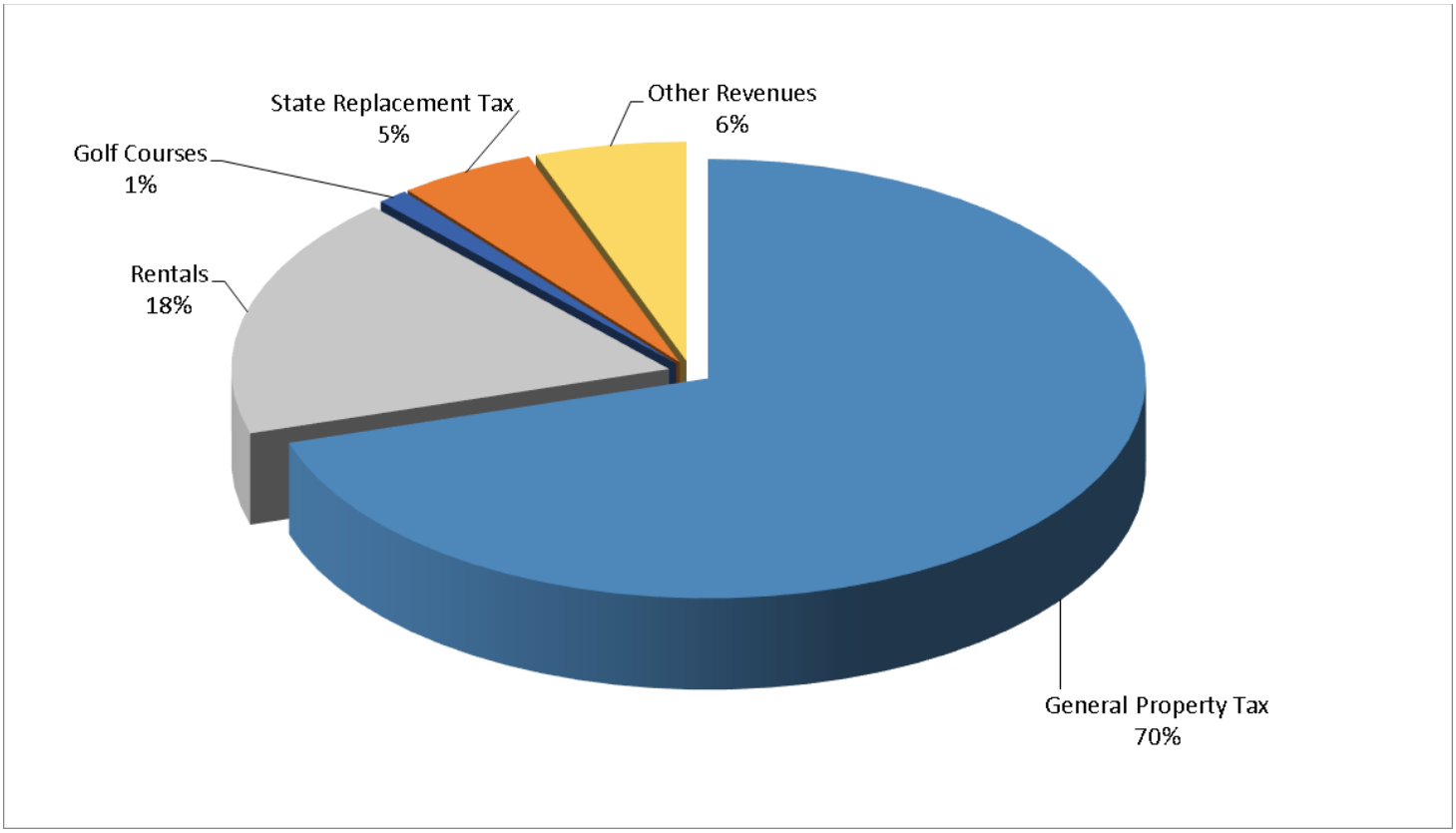
FOREST PRESERVE DISTRICT OF KANE COUNTY

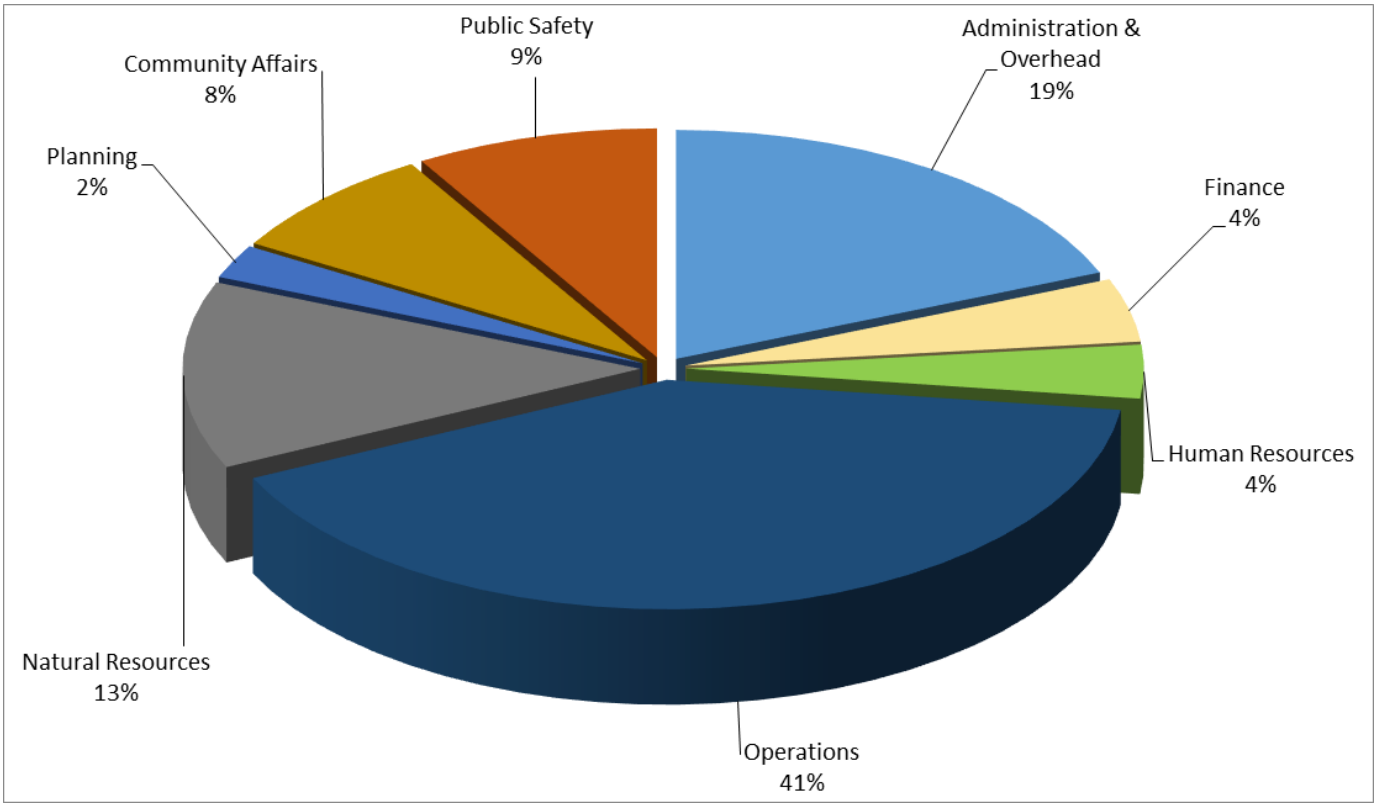
FISCAL YEAR 2024/25 BUDGET

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Amended Budget	2025 Adopted Budget	2025-2024 Budget Variance	Percent %
Fund: 11 - Mitigation								
REVENUES								
Department: 00 - Revenue								
Division: 00 - Revenue								
3020	Investment Income/(Loss)	119	2,122	135,308	2,500	115,000	112,500	4500%
3095	Wetland Mitigation Credit	0	688,233	2,728,485	0	0	0	0%
3096	Stream Mitigation Credit	0	217,830	407,095	0	0	0	0%
3100	Interfund Transfers	0	0	0	2,100,000	500,000	(1,600,000)	-76%
	Transfer from Construction & Development Fund - $500,000							
	REVENUES Total	**119**	**908,185**	**3,270,888**	**2,102,500**	**615,000**	**(1,487,500)**	**-242%**
EXPENSES								
Department: 35 - Planning & Acquisition								
Division: 35 - Planning								
5070	Professional Fees	20,500	190,523	1,484,565	6,638,713	3,292,577	(3,346,136)	-50%
	Monitoring & Reporting - Project 51002 - New Money $36,350, Total $47,365							
	Wetland Planting & Monitoring - Project 51003 - New Money $604,737, Total $2,560,606							
	Carry-Over:							
	Construction, Construction Observation, Engineering - Project 51001 - $684,606							
7050	Land Area Development	0	2,425	0	0	0	0	0%
	EXPENSES Total	**20,500**	**192,948**	**1,484,565**	**6,638,713**	**3,292,577**	**(3,346,136)**	**-50%**
	Fund REVENUES	**119**	**908,185**	**3,270,888**	**2,102,500**	**615,000**	**(1,487,500)**	**-242%**
	Fund EXPENSES	**20,500**	**192,948**	**1,484,565**	**6,638,713**	**3,292,577**	**(3,346,136)**	**-50%**
	Fund Net	**(20,380)**	**715,237**	**1,786,322**	**(4,536,213)**	**(2,677,577)**	**1,858,636**	**-191%**

General Fund Revenues

General Property Tax	8,457,287	70.3%
Rentals	2,159,794	17.9%
Golf Courses	135,000	1.1%
State Replacement Tax	610,000	5.1%
Other Revenues	674,000	5.6%
TOTAL	12,036,081	100.0%



General Fund Expenditures

Administration & Overhead	2,403,909	18.8%
Finance	571,953	4.5%
Human Resources	481,554	3.8%
Operations	5,211,708	40.8%
Natural Resources	1,685,899	13.2%
Planning	303,833	2.4%
Community Affairs	1,001,909	7.9%
Public Safety	1,098,317	8.6%
TOTAL	12,759,082	100.0%