RESOLUTION
FP-R2026-015

A Resolution Placing the FY 2027 Budget on File for Public Inspection

WHEREAS, the Forest Preserve Superintendent has submitted detailed budget information outlining the assessment of the needs for the Forest Preserve District for the fiscal year 2027, and

WHEREAS, the Forest Preserve Superintendent, County Comptroller and County Administrator have assembled the FY 2027 budget and levy information which the Forest Preserve Committee has used to review budget requests of the Forest Preserve District, and

WHEREAS, the Forest Preserve Committee has now received and reviewed those requests, and

WHEREAS, the Forest Preserve Budget must be on file for public inspection before it may be adopted by the Forest Preserve Commissioners on November 18th, 2026.

NOW, THEREFORE, BE IT RESOLVED, by the DeKalb County Forest Preserve District Commissioners that it does hereby place on file in the DeKalb County Clerk's Office, on the County's Internet site, and at two other geographically diverse public offices (the Sandwich City Hall and the office of the Genoa City Clerk), for public inspection the attached budget, as well as information utilized by the Committees in preparation of the 2027 Fiscal Year Budget.

PASSED THIS 16th DAY OF September, 2026 AT SYCAMORE, ILLINOIS

ATTEST:

Tasha Sims, Secretary
DeKalb County Forest Preserve
District Commissioners

SIGNED:

John Frieders, President
DeKalb County Forest Preserve
District Commissioners

STATE OF ILLINOIS)
)SS
COUNTY OF DEKALB)

ORDINANCE FP-O-2026 -001
AN ORDINANCE OF THE DEKALB COUNTY FOREST PRESERVE DISTRICT
PROVIDING A TAX LEVY 2026 for FY 2027

BE IT ORDAINED BY THE DEKALB COUNTY FOREST PRESERVE DISTRICT COMMISSIONERS:

Section1. That there be and there is hereby levied upon all of the taxable property within the corporate limits of said DeKalb County Forest Preserve District subject to taxation for the year, 2026 A.D. the total sum of One Million Seven Hundred – Eighty - One Thousand Dollars ($1,781,000) for the following specific purposes, and in the following respective sums, to-wit:

Salaries & Wages	$280,000
Seasonal and Part time Wages	107,000
Boards and Commissions	12,000
Health & Medical Benefits	50,000
Utilities	14,000
Telephone	5,000
Land Acquisition, Salaries, Mgmt. & Improvements	860,000
Environmental Education	50,000
Park Improvements	165,000
Buildings and Grounds Maintenance	57,000
Supplies	45,000
Lawn Equipment	35,000
Fuel	40,000
Professional Services (Audit)	26,000
Maintenance Vehicles and Equipment	35,000

GENERAL FUND: $1,781 ,000

Section 2. That there be and there is hereby levied upon all of the taxable property within the corporate limits of said DeKalb County Forest Preserve District subject to taxation for the year 2026 A.D., the total sum of Four-Thousand Five Hundred Dollars ($4,500) for the following respective sums, to wit:

PROPERTY TAX RECAPTURE $4,500

Section 3. That there be and there is hereby levied upon all of the taxable property within the corporate limits of said DeKalb County Forest Preserve District subject to taxation for the year 2026 A.D., the total sum of Two Hundred Sixty - Two Thousand Dollars ($262,000) for the following respective sums, to wit:

TORT/ SAFETY / LIABILITY $262,000

Section 4. That there be and there is hereby levied upon all of the taxable property within the corporate limits of said DeKalb County Forest Preserve District subject to taxation for the year 2026 A.D., the total sum of Six Thousand Dollars ($6,000) for the following respective sums, to wit:

IMRF $6,000

Section 5. That there be and there is hereby levied upon all of the taxable property within the corporate limits of said DeKalb County Forest Preserve District subject to taxation for the year 2026 A.D., the total sum of Seventy Thousand Dollars ($70,000) for the following respective sums, to wit:

SOCIAL SECURITY (F.I.C.A.) $70,000

Total $2,123,500

Section 5. That the Secretary of said DeKalb County Forest Preserve District is directed to file with the County Clerk of said County, a duly certified copy of this Ordinance.

Section 6. That this Ordinance shall be in full force and effect after its passage and approval as provided by law.

PASSED THIS 18th Day of November, 2026 AT SYCAMORE, ILLINOIS

ATTEST:

_____
Tasha Sims, Secretary
DeKalb County Forest Preserve
District Commissioners

SIGNED:

_____
John Freiders
DeKalb County Forest Preserve
District Commissioners

STATE OF ILLINOIS)
)SS
COUNTY OF DEKALB)

ORDINANCE FP 26 - 002
AN ORDINANCE OF THE DE KALB COUNTY FOREST PRESERVE DISTRICT PROVIDING AN ANNUAL APPROPRIATION

An Ordinance making appropriations for the corporate purposes of the DeKalb County Forest Preserve District, in the County of DeKalb, State of Illinois, for the period commencing January 1, 2027 and continuing through December 31, 2027.

BE IT ORDAINED BY THE DEKALB COUNTY FOREST PRESERVE DISTRICT COMMISSIONERS:

SECTION 1. The Forest Preserve Committee of the DeKalb County Forest Preserve District Commissioners has conducted reviews and public notice concerning the annual appropriation for the 2027 Fiscal Year and that the following sums, or so much thereof as may be authorized by law, be and the same are hereby appropriated for the corporate purposes of the DeKalb County Forest Preserve District of DeKalb County, Illinois, to defray all necessary expenses and liabilities of said DeKalb County Forest Preserve District, as hereinafter specified, for the period commencing January 1, 2027 and continuing through December 31, 2027.

PERSONNEL SERVICES 4210		
40001	Regular Salaries & Wages	$280,000
41200	Part -Time Preserve Managers – Seasonal Staff	107,000
41300	Overtime	3,000
42500	Longevity	4,000
42800	Deferred Compensation	6,500
43810	Boards & Commissions	12,000
43100	HSA Benefit	0
43200	Insurance Buyout	3,000
44100	FICA	30,000
44200	IMRF*	3,500
44400	Health/ Medical Insurance	37,000
44450	Life Insurance	200
44500	Unemployment Insurance	1,500
	SUBTOTAL	**$ 487,700**

CAPITAL 4210		
82900	Park Improvements	$134,000
82910	Park Improvements (Staff)	25,000
82920	Trail Maint. Reserve	35,000
82930	Special Projects Nat. Res. Mgmt.	100,000
82940	Wetland Mitigation	0
84650	Lawn Equipment	30,700
85700	Vehicles	0
84900	Other Equipment	5,000
	SUBTOTAL	**$329,700**

COMMODITIES AND SERVICES 4210

51100 Supplies	$45,000
53250 Vehicular Parts	2,000
53300 Machine & Equipment Parts	5,000
53400 Fuel	40,000
61100 Maint. Grounds	20,000
61150 Maint-Buildings	24,000
61300 Maint-Equipment	24,000
61350 Maint-Vehicles	25,000
62100 Professional Services	46,000
65500 NREC Expenses	25,000
65510 Environmental Education	25,000
61100 Commercial Services	0
67000 Utilities	15,000
67030 Refuse Removal Services	11,000
87050 Telephone	5,000
67200 Postage	100
67250 Public Notices	500
67300 Property Taxes	16,000
67450 Rent Equipment	12,000
68100 Conferences and Registration	2,000
68200 Travel	3,500
68310 Mileage-Boards	1,000
68400 Memberships	1,000
69100 Miscellaneous	1,000
69890 DeKalb Co, Community Foundation	0
99111 Contribution to General Fund	0
SUBTOTAL	**$349,100**

99912 Land Acquisition & Land Maintenance / Management

Salaries / Benefits Supplies, Park Improvements, Equipment includes $2,500 IMRF **$942,500**

30180 Tort: Safety and Liability

Supplies ,Sherriff' Patrols Insurance Premiums, Park Improvements, Equipment **$270,500**

39517 Natural Resource Management and Environmental Education Fund **$128,000**

Waste Management Landfill Agreement Salaries / Benefits Supplies Environmental Education

TOTAL EXPENSES **$2,507,500**

Revenue

Section 2. That the following sums constitute a statement of estimated property tax revenues for the DeKalb County Forest Preserve District for the period commencing January 1, 2027 and continuing through December 31, 2027.

4210-30100 Property Tax (General Fund)	$1,781,000
4210-30190 Property Tax (FICA IMRF Gen Fund,Land Ac.)	70,000
4210-30230 Property Tax Recapture	4,500
4260- 30120 Property tax (IMRF $3.500 Gen Fund,and $2,500 in Land Ac.	6,000
4270- 30180 Property Tax (Tort Safety and Liability)	262,000
Property Tax Total	**$2,123,500**

Other Revenue

4210-31500 State Replacement Tax	$22,000
4210-35955 Natural Resource Education Center Revenue	10,000
4210-35950 Wetland Bank	-0-
4210-38210 Farm Licenses	50,000
4210-38220 Shelter Rentals & Camping Fees	6,000
4210, 4250, 4270, 4280 - 37100 Investment Interest	176,000
4210-39913 Cont. Fr. FP Retirement (shown above as IMRF revenue 4210,4250,4280 *)	0
4280-39517 (Waste Mgmt. Landfill Rev) Nat. Res. Mgmt. Env. Education Fund	120,000
Other Revenue Sub - Total	**$384,000**

TOTAL REVENUE DISTRIBUTED **$2,507,500**

Section 3. That this Ordinance shall be in full force and effect after its passage and approval as provided by law.

ADOPTED BY THE DE KALB COUNTY FOREST PRESERVE DISTRICT COMMISSIONERS THIS 18th Day of November, 2026.

ATTEST:

_____
Tasha Sims, Secretary
DeKalb County Forest Preserve
District Commissioners

SIGNED:

_____
John Frieders, President
DeKalb County Forest Preserve
District Commissioners