APPENDIX 1: Goal 4 – Financial Analysis With Comparison To Other Forest Preserves

A. General Revenue
   Charts 1 – 11

B. Property Tax – (comparative analysis)
   Charts 12 – 20

C. Total Expenditures (including capital)
   Charts 21 – 28

D. Debt
   Charts 29 - 35

E. Staffing
   Charts 36 - 39
A. GENERAL REVENUE

Chart 1: Cook County FPD has the Greatest Total Revenues

<table>
<thead>
<tr>
<th>County/FPD</th>
<th>Total Revenue 2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cook County FPD</td>
<td>$153,581,192</td>
</tr>
<tr>
<td>DuPage County FPD</td>
<td>$67,100,734</td>
</tr>
<tr>
<td>Kane County FPD</td>
<td>$34,145,013</td>
</tr>
<tr>
<td>Kendall County FPD</td>
<td>$6,046,953</td>
</tr>
<tr>
<td>Lake County FPD</td>
<td>$142,443,568</td>
</tr>
<tr>
<td>McHenry County CD</td>
<td>$21,607,415</td>
</tr>
<tr>
<td>Will County FPD</td>
<td>$37,355,914</td>
</tr>
</tbody>
</table>

- Total Revenue including the Botanic Garden & Zoological Society Funds for FY 2011

Chart 2: Cook County FPD General Forest Preserve Revenues are the Third Greatest of all the Forest Preserves

<table>
<thead>
<tr>
<th>County/FPD</th>
<th>Botanic Garden</th>
<th>Zoological Society</th>
<th>General Forest Preserve</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cook County FPD</td>
<td>$26,913,166</td>
<td></td>
<td>$65,712,327</td>
</tr>
<tr>
<td>DuPage County FPD</td>
<td>$60,955,899</td>
<td></td>
<td>$67,100,734</td>
</tr>
<tr>
<td>Kane County FPD</td>
<td>$34,145,013</td>
<td></td>
<td>$6,046,953</td>
</tr>
<tr>
<td>Kendall County FPD</td>
<td>$142,443,568</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lake County FPD</td>
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<td></td>
<td></td>
</tr>
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<td>$21,607,415</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Will County FPD</td>
<td>$37,355,914</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Based on FY 2011 Revenue
Chart 3:
Cook County FPD General Forest Preserve Revenues (not Including the Zoo or Botanic Garden) are the Third Greatest of all the Forest Preserves

Chart 4:
Cook County FPD has the Lowest Total Revenues Per Capita

Based on FY 2011 Revenue Figures, not including the Zoo or Botanic Garden

Includes revenues from the Zoological Society & Botanic Garden
Chart 5:

Cook County FPD has the Fourth Lowest Total Revenues Per Forest Preserve Acre

<table>
<thead>
<tr>
<th>County</th>
<th>Total Revenue Per Acre Based on FY 2011 Figures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cook County</td>
<td>$2,243</td>
</tr>
<tr>
<td>DuPage County</td>
<td>$2,679</td>
</tr>
<tr>
<td>Kane County</td>
<td>$1,784</td>
</tr>
<tr>
<td>Kendall County</td>
<td>$2,291</td>
</tr>
<tr>
<td>Lake County</td>
<td>$4,878</td>
</tr>
<tr>
<td>McHenry County</td>
<td>$866</td>
</tr>
<tr>
<td>Will County</td>
<td>$1,749</td>
</tr>
</tbody>
</table>

Includes revenues from the Zoological Society & Botanic Garden

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Chart 6:

Cook County FPD Total Revenues have Remained Relatively Flat Over the Past Four Years

<table>
<thead>
<tr>
<th>Year</th>
<th>Total Revenue Including the Botanic Garden &amp; Zoological Society Funds for FY 2005-2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>2005</td>
<td>$129,836,571</td>
</tr>
<tr>
<td>2006</td>
<td>$149,935,029</td>
</tr>
<tr>
<td>2007</td>
<td>$160,663,044</td>
</tr>
<tr>
<td>2008</td>
<td>$147,050,760</td>
</tr>
<tr>
<td>2009</td>
<td>$152,220,143</td>
</tr>
<tr>
<td>2010</td>
<td>$156,713,772</td>
</tr>
<tr>
<td>2011</td>
<td>$153,581,192</td>
</tr>
</tbody>
</table>
Chart 7:

**Cook County FPD receives 4% of its revenues from permits, licenses and fees while DuPage receives 24%.**

<table>
<thead>
<tr>
<th>County</th>
<th>Permit, License, Concession, Rental Program &amp; Admission Revenue</th>
<th>PPRT Revenue</th>
<th>Property Tax Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cook County</td>
<td>$2,660,500</td>
<td>$4,807,742</td>
<td>$57,074,085</td>
</tr>
<tr>
<td>DuPage County</td>
<td>$7,743,548</td>
<td>$1,046,024</td>
<td>$23,416,252</td>
</tr>
<tr>
<td>Kane County</td>
<td>$1,063,485</td>
<td>N/A</td>
<td>$31,160,915</td>
</tr>
<tr>
<td>Kendall County</td>
<td>$273,030</td>
<td>N/A</td>
<td>$3,300,434</td>
</tr>
<tr>
<td>Lake County</td>
<td>$5,531,968</td>
<td>$1,021,720</td>
<td>$58,340,185</td>
</tr>
<tr>
<td>McHenry County</td>
<td>$1,973,879</td>
<td>N/A</td>
<td>$18,618,238</td>
</tr>
<tr>
<td>Will County</td>
<td>$1,039,345</td>
<td>$640,894</td>
<td>$32,946,716</td>
</tr>
</tbody>
</table>

Data does not include golf courses, grants and donations, Chicago Botanic Garden, or Brookfield Zoo Revenues

Chart 8:

**Cook County FPD has the Third Greatest Revenues Generated from Permits, Licenses, Concessions, Rentals, Programs &**

Data does not include golf course, Chicago Botanic Garden, or Brookfield Zoo Revenues
Chart 9:

Cook County FPD has the Lowest Revenues Generated from Permits, Licenses, Concessions, Rentals, Programs & Admissions Per Capita

$12
$10
$8
$6
$4
$2
$0

2009 2010 2011

Data does not include golf course, Chicago Botanic Garden, or Brookfield Zoo

Chart 10:

Cook County FPD has the Lowest Revenues Generated from Permits, Licenses, Concessions, Rentals, Programs & Admissions Per Forest Preserve

Acre

$450
$400
$350
$300
$250
$200
$150
$100
$50
$0

2009 2010 2011
Many of Cook County FPD’s Permits, Licenses, Concessions, Rentals, Programs & Admissions Revenues have Decreased or Remained Steady Over the Past 3 Years

Data does not include golf course, Chicago Botanic Garden, or Brookfield Zoo Revenues
B. PROPERTY TAX – COMPARATIVE ANALYSIS

**Chart 12:**
About 28% of Cook County FPD's 2012 Property Tax Revenue went to the Botanic Garden & Zoological Funds

- Forest Preserve $62,275,576
  - 72%
- Zoological Fund $14,884,927
  - 17%
- Botanic Garden Fund $9,348,070
  - 11%

Total Property Tax Levy Revenue: $86,508,572

**Chart 13:**
Property Taxes are 24% of the Zoo’s Revenue, 33% of the Botanic Garden's Revenue, & 87% of Other Forest Preserve Revenue

Based on Cook County Revenue Appropriation for FY End 2012
Cook County FPD has the Second Lowest Property Tax Levy Revenues Per Forest Preserve Acre

Chart 16:

Cook County FPD's Property Tax Levy Revenues Have Remained Relatively Flat Over the Past 6 Years

Chart 17:
Chart 18: 

**Increasing Cook County FPD's Tax Levy at the Statutory Limit Could Generate an Additional $19.8 Million Over the Next Seven Years**

Based Upon Collected Property Tax Levy Revenue for FY 2002-2013 & Projected Data Based Upon a Yearly 3% Tax Rate Increase for FY 2014-

Chart 19: 

**Cook County FPD's Tax Rates have Decreased Significantly Since 1996**

Tax Rates for Real Property
(Per $100 Equalized Assessed Valuation)
Cook County's taxpayers devote a much smaller share of their tax bill to their forest preserves than other counties.
C. TOTAL EXPENDITURES (INCLUDING CAPITAL)

Chart 21:

Cook County FPD's Budget Equals 6.2% of the County's Entire Budget

<table>
<thead>
<tr>
<th></th>
<th>Cook County</th>
<th>DuPage County</th>
<th>Kane County</th>
<th>Kendall County</th>
<th>Lake County</th>
<th>McHenry County</th>
<th>Will County</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011 County Budget</td>
<td>$3,007,000,000</td>
<td>$443,900,000</td>
<td>$219,670,847</td>
<td>$66,464,586</td>
<td>$479,643,109</td>
<td>$242,507,244</td>
<td>$171,046,834</td>
</tr>
<tr>
<td>2011 FPD Budget</td>
<td>$197,996,904</td>
<td>$112,261,387</td>
<td>$42,059,991</td>
<td>$4,852,116</td>
<td>$142,443,568</td>
<td>$17,260,938</td>
<td>$47,795,790</td>
</tr>
<tr>
<td>Percentage of Total:</td>
<td>6.2%</td>
<td>20.2%</td>
<td>16.1%</td>
<td>6.8%</td>
<td>22.9%</td>
<td>6.6%</td>
<td>21.8%</td>
</tr>
</tbody>
</table>

Chart 22:

Cook County FPD has the Greatest Amount of Expenditures

Total Expenditures for FY 2011 Including the Botanic Garden & Zoological Society Funds
Chart 23:

Cook County FPD General Forest Preserve Expenditures are the Third Largest of all the Forest Preserves

Chart 24:

Cook County FPD General Forest Preserve Expenditures (Not Including the Zoo or Botanic Garden) are the Third Largest of all the Forest Preserves
Chart 27:

Cook County FPD Total Expenditures have Remained Relatively Flat Over the Past Three Years

<table>
<thead>
<tr>
<th>Year</th>
<th>Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>2005</td>
<td>$190,332,810</td>
</tr>
<tr>
<td>2006</td>
<td>$214,764,535</td>
</tr>
<tr>
<td>2007</td>
<td>$219,529,642</td>
</tr>
<tr>
<td>2008</td>
<td>$167,514,204</td>
</tr>
<tr>
<td>2009</td>
<td>$186,747,871</td>
</tr>
<tr>
<td>2010</td>
<td>$189,723,292</td>
</tr>
<tr>
<td>2011</td>
<td>$188,346,068</td>
</tr>
</tbody>
</table>

Chart 28:

Cook County FPD’s Corporate, Capital Improvements, & Construction Funds Appropriations Have Declined in the Past Two Years, While Others Have Remained Steady or Slightly Increased

Based Upon FY 2010-2013 Appropriation Data
D. DEBT

Chart 29:

Cook County FPD has the Third Lowest Total Debt

Based on Total Debt Figures for FY 2012

Chart 30:

Cook County FPD has the Lowest Total Debt Per Capita

Total Debt Per Capita at FY End 2012
Chart 31:

**Cook County FPD has the Lowest Total Debt Per Forest Preserve Acre**

- Cook County FPD: $2,738
- DuPage County FPD: $9,457
- Kane County FPD: $11,990
- Kendall County FPD: $18,306
- Lake County FPD: $10,128
- McHenry County CD: $5,702
- Will County FPD: $8,785

*Total Outstanding Debt Per Acre at FY End 2012*

Chart 32:

**Cook County FPD has the Second Lowest Debt Service**

- Cook County FPD: $12,001,306
- DuPage County FPD: $12,161,761
- Kane County FPD: $49,031,802
- Kendall County FPD: $578,086
- Lake County FPD: $30,571,679
- McHenry County CD: $12,065,537
- Will County FPD: $21,324,278

*Debt Service Figures at FY End 2012*
Chart 33:

**Cook County FPD’s Estimated Debt Service for the Next Four Years is About $16 Million Per Year**

- Kane County FPD
- Lake County FPD
- Will County FPD
- Cook County FPD
- DuPage County FPD
- McHenry County CD
- Kendall County FPD

Chart 34:

**Cook County FPD has the Lowest Debt Service Per Capita**

- Kane County FPD
- McHenry County CD
- Lake County FPD
- Will County FPD
- Kendall County FPD
- DuPage County FPD
- Cook County FPD
Chart 35:

**Cook County FPD has the Lowest Debt Service Per Forest Preserve Acre**

- Kane County FPD
- Kendall County FPD
- Will County FPD
- Lake County FP
- DuPage County FPD
- McHenry County CD
- Cook County FPD
E. STAFFING

Chart 36:

Cook County has the Most Full-Time Equivalent Staff

Based on Full-Time Equivalent Staffing Figures for FY 2009-2012
*Estimated on limited available data (Part-Time = 1/2 FTE, Seasonal = 1/3)

Chart 37:

Use of Full-Time, Part-Time, and Seasonal Workers Varies By County

Based on Staffing Figures for FY 2012
*Estimated on limited available data (1 FTE = 2 Part-Time/Seasonal Employees)
Will County is excluded due to only providing FTE staffing figures rather than distributional information
Chart 38:

Cook County FPD has the Lowest FTE Staffing Per Capita

- Lake County FP
- DuPage County FPD
- McHenry County CD
- Kane County FPD*
- Will County FPD
- Kendall County FPD
- Cook County FPD

2009  2010  2011  2012

Staffing Per Every 10,000 People

Based on Full-Time Equivalent Staffing Data for FY 2009-2012
*Estimated on limited available data (Part-Time = 1/2 FTE, Seasonal = 1/3 FTE)

Chart 39:

Cook County FPD has the Third Greatest FTE Staffing Per Forest Preserve Acre

- DuPage County FPD
- Lake County FP
- Cook County FPD
- Kendall County FPD
- Will County FPD
- Kane County FPD
- McHenry County CD

2009  2010  2011  2012

Staffing Per Every 1,000 Acres

Based on Full-Time Equivalent Staffing Data for FY 2009-2012
*Estimated on limited available data (Part-Time = 1/2 FTE, Seasonal = 1/3 FTE)