1996 S. Kirk Rd Ste 320
Geneva, IL 60134

Kane County

Forest Preserve, Finance and Administration Committee

Agenda

President Bill Lenert, Chair Rick Williams,
Vice-Chair Jon Gripe, Mo Iqbal, Leslie Juby,
Bill Roth

Monday, April 27, 2026 **2:00 PM** **3rd Floor Board Room**

*****Special Meeting*****

I. Call To Order
Remote Attendance Approval

II. Approval of Minutes from February 24, 2026

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

IV. Bids and Proposals

V. New or Unfinished Business

TMP-26-371 Ordinance for the Annual Budget Appropriation Fiscal Year 2026-2027

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 26, 2026 at 2:00 p.m. via zoom and in person at the Forest Preserve District Administration Offices 1996 S. Kirk Road, Suite 320 Geneva, Illinois.

STATE OF ILLINOIS)
SS.
COUNTY OF KANE)

FP ORDINANCE NO. TMP-26-371

ORDINANCE FOR THE ANNUAL BUDGET APPROPRIATION FISCAL YEAR 2026-2027

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, 2026, and ending June 30, 2027, 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 12th day of May, 2026.

_____	_____
Bill Lenert	Mohammad Iqbal
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, 2026, and ending June 30, 2027, as herein provided for:

GENERAL FUND

Fund #01

Account Numbers	Type of Appropriation		Amount
	Personal Services		
4001	Full-Time Salaries		7,131,054
4002	Part-Time Salaries		662,017
4010	Overtime		48,125
4020	Special Detail		-
4050	Per Diem		22,000
4051	Vehicle Allowance		9,900
		Sub-Total	7,873,096
	Contractual Services		
5001	Conferences & Meetings		53,075
5010	Audit Services		30,250
5020	Organization Support		128,150
5030	Public Relations		115,500
5031	Bench & Tree Program		8,800
5050	Publication of Legal Notices		3,300
5070	Professional Fees		11,000
5080	Legal Fees		67,100
5090	Insurance - Employees		1,609,971
5101	Insurance - Retirees		880
5102	Insurance - COBRA		990
5103	Section 105 Health Plan		99,000
5130	Telephone		138,215
5140	Electricity & Water		151,030
5150	Gas		20,020
5180	Consulting Services		177,650
5181	Banking Services		40,700
5195	Dispatch Services		58,494

5200	Association Dues		30,745
5210	Safety & Training Expenses		69,905
5220	Tuition Reimbursement		5,500
5230	Employee Recruitment		19,250
5231	Recruitment		-
5240	Employee Recognition		16,500
5241	Recognition		9,955
5245	Wellness & Coaching		4,400
7063	Tree & Brush Thinning		110,000
7064	Weed Management		154,000
7065	Land Management- Contracted Burns		27,500
7066	Donated Lands Management		38,500
		Sub-Total	3,200,380
	Commodities		
6010	Office Supplies		13,750
6015	Supplies		24,255
6020	Nature Center Supplies		22,607
6030	Field Supplies		132,000
6031	De-Icing Salt		19,800
6033	Natural Resources Studies/Projects		74,800
6035	Native Seed & Plants		264,000
6038	Herbicide		22,000
6045	Horticultural Supplies		15,950
6060	Police Supplies		29,700
6070	Uniforms		36,938
6080	Mileage		9,768
6090	Repair - Maint. Bldgs & Grds		324,049
6092	Repair - Maint. Bldgs & Grds - Contracted		41,800
6100	Repair - Maint. Vehicles		118,910
6105	Rental Properties Maint		49,500
6106	Historic Structures Maint.		5,500
6110	Repair - Maint. Equipment		97,460
6115	Rental Equipment		2,750
6116	Sign Shop Materials		16,500
6117	Tools - Tradesmen		8,250
6118	Information Technology		286,790
6119	Tools - Mechanic		8,250
6120	Fuel - Heating		7,700
6130	Fuel - Vehicles		243,682
		Sub-Total	1,876,709
	Capital Outlay		
7001	Office Equipment		660
7010	Automotive Equipment		645,794
7020	Machinery & Equipment		462,000
		Sub-Total	1,108,454
	Other		

8010	Contingencies		49,647
8070	Interfund Transfers		1,015,256
		Sub-Total	1,064,903
	TOTAL GENERAL FUND EXPENDITURES		**15,123,541**

IL MUNICIPAL RETIREMENT FUND

Fund #02 Account Numbers	Type of Appropriation		Amount
	Other		
8020	IMRF Expenses		599,851
		Sub-Total	599,851
	TOTAL IMRF FUND EXPENDITURES		**599,851**

CONSTRUCTION & DEVELOPMENT FUND

Fund #03 Account Numbers	Type of Appropriation		Amount
	Contractual Services		
4001	Full Time Salaries		1,594,184
5001	Conf & Mtgs		16,267
5020	Organizational Support		106,440
5070	Professional Fees		2,038,440
5072	Trail Resurfacing		1,816,443
5090	Insurance - Employees		40,352
5100	Insurance - General		19,998
5130	Telephone		39,194
5140	Electricity & Water		33,887
5150	Gas		10,259
5181	Banking Fees		91,563
5200	Assoc Dues		50,219
6015	Supplies		555,999
6030	Field Supplies		81,685
6034	Agricultural Soil Testing		22,000
6038	Herbicide		99,883
6070	Uniforms		8,022
6090	Repair & Maint Bldgs & Grounds		76,987
6110	Repair & Maint Equip		122,101
6115	Rental Equipment		14,994
7020	Machinery & Equipment		690,279
8030	Misc Fees		7,844
		Sub-Total	7,537,041
	Commodities		
6095	ADA Projects		-
		Sub-Total	-
	Capital Outlay		
7040	Fox River Trust		-
7050	Land Area Development		8,379,307
7060	Restoration		2,024,631
8070	Interfund Transfers		2,750,000
		Sub-Total	13,153,939
	TOTAL CONST. & DEV. FUND EXPENDITURES		**20,690,979**

BOND & INTEREST FUND

Fund #04 Account Numbers	Type of Appropriation	Amount
	Other	
8030	Miscellaneous Fees	7,700
8040	Bond Expense	13,216,500
8050	Interest Expense	4,223,403
	Sub-Total	17,447,603
	TOTAL BOND & INTEREST FUND EXPENDITURES	**17,447,603**

LAND ACQUISITION FUND

Fund #05 Account Numbers	Type of Appropriation		Amount
	Contractual Services		
5080	Legal Expenses		-
5180	Consulting Services		6,600
5190	Surveys & Appraisals		55,000
		Sub-Total	61,600
	Capital Outlay		
7080	Land Acquisition		48,180,000
		Sub-Total	48,180,000
	Other		
8070	Interfund Transfers		-
		Sub-Total	-
	TOTAL LAND ACQUISITION FUND EXPENSES		**48,241,600**

INSURANCE LIABILITY FUND

Fund #06 Account Numbers	Type of Appropriation		Amount
	Contractual Services		
5100	Insurance General		321,658
5110	Worker's Compensation		219,291
		Sub-Total	540,948
	Other		
5120	Unemployment Comp. Insurance		30,509
		Sub-Total	30,509
	TOTAL INSURANCE LIABILITY FUND EXPENSES		**571,457**

ENTERPRISE FUND

Fund #07 Account Numbers	Type of Appropriation		Amount
	Other		
5181	Banking Services		3,850
7090	Depreciation		697,609
8030	Miscellaneous Bond Fees		-
8040	Bond Expense		632,500
8050	Bond Interest		29,931
8075	Amortization Expense		26,853
		Sub-Total	1,390,743
	TOTAL ENTERPRISE FUND EXPENSES		**1,390,743**

SOCIAL SECURITY FUND

Fund #08 Account Numbers	Type of Appropriation		Amount
	Other		
8060	Social Security Tax		521,209
		Sub-Total	521,209
	TOTAL SOCIAL SECURITY FUND EXPENSES		**521,209**

MITIGATION FUND

Fund #11 Account Numbers	Type of Appropriation		Amount
	Contractual Services		
5070	Professional Fees		2,138,048
		Sub-Total	2,138,048
	Capital Outlay		
7050	Land Area Development		-
		Sub-Total	-
	TOTAL MITIGATION FUND EXPENSES		**2,138,048**

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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 12th day of May, 2026.

APPROVED:

President, Forest Preserve District
of Kane County

ATTEST:

Secretary, Forest Preserve District
of Kane County

AGENDA MEMORANDUM

DATE: April 17, 2026

TO: Finance & Administration Committee

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

SUBJECT: 2026-2027 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 2026-2027.

BACKGROUND:

2026-2027 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 decrease 3.77%, going from $14,051,168 in the current year to $13,521,089 for FY26-27. The largest changes in revenues are:

- Property Tax – Increase of $180,337 – 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 $115,198 that is added to the levy by Kane County to recoup any previous tax year calculation errors.
- Rentals Agricultural – Decrease of $842,472 – The District committed to reduce leased agricultural land following the successful operating referendum in November 2024. As part of this commitment, the FY26–27 budget shifts the majority of revenue generated from agricultural rentals to the Construction and Development Fund. The remaining agricultural revenue currently within the General Fund ($179,926) is expected to be removed in the following fiscal year and likewise transferred to the Construction and Development Fund. This reallocation of agricultural revenue will significantly enhance funding for capital projects within the Construction and Development Fund until the time the District is able to restore those lands to their

native habitats. This shift of revenue to the Construction and Development Fund will also eliminate the long term dependance on that revenue source that was previously required in order to balance the General Fund.

The General Fund's expenses are expected to decrease 5.75%, going from $14,586,848 in the current year to $13,748,674 for FY26-27. Expenses of note are as follows:

- Increase in Wages and New Positions- $507,876 (7.67%) –
  Over the past two fiscal years, the Commission has adjusted the compensation model and placement of employees within the compensation model to help retain staff and reduce turnover due to higher pay at other neighboring governmental agencies.

  The new compensation model has placed employees' pay closer to the regional average of pay for each position compared to other local agencies, however the District was limited in the ability to award longevity compensation to employees whose years of service in their current position were greater than the closest step to their current pay on the compensation model. To fully address this for Fiscal Year 2026-2027, the District would like to offer a longevity step adjustment to employees who: a) qualified for their performance based annual step increase and b) their years of service in their current position were greater than the step they are placed. The estimated cost for the additional longevity step will be approximately $29,909, or a 0.45% increase from the prior year's total budgeted salaries. The leadership team is not eligible for this additional longevity step to ensure it is within budget for the District.

  The District is projecting that the annual performance-based step advancement on the new compensation model will increase salaries by an additional $312,743, or a 4.72% increase compared to the prior year's budgeted salaries. This increase will include a performance-based step of 2.5% if the employee qualifies based on their performance. It will also include an economic factor adjustment to all grades in the compensation package of 2.7% to keep wage ranges competitive with other local agencies.

  Included in this budget are new and reclassified positions in the amount of $314,501. The increase is reduced by the elimination of the Deputy Director position which was $149,277. This resulted in a net increase to salaries in the amount of $165,224, or a 2.5% increase from the prior year's budget. The new and modified positions include:

  - (4) New full-time positions including:
    - Ranger Assistant position, South Operations Department
    - Restoration Technician, Natural Resources Department
    - * Financial Analyst, Finance Department
    - * Project Manager, Planning and Land Protection Department

- (1) *New full-time position, which was previously a part-time Stewardship Specialist position, Natural Resources Department.

- (4) Reclassifications of current full-time positions including:
  - * "Wildlife Technician" to "Wildlife Biologist"
  - * "Director of Finance" to "Chief Financial and Administrative Officer"
  - * "Accounting Manager" to "Assistant Director of Finance"
  - * "Accountant" to "Accounting Supervisor".

**Positions created/modified during Fiscal Year 2025-2026.*

- Health Insurance Premiums – Increase of $403,701 – (HMO 26.2%, PPO 18.1%) – The overall cost of health insurance premiums increased with the HMO plan increasing 26.2% and the PPO plan increasing by 18.1% for the upcoming fiscal year. Currently, 44% of the employees participating in the health insurance program elected to enroll in the HMO plan, 44% have elected the PPO plan, and 11% of employees have waived District provided health insurance. This overall increase was incorporated into the budget with an increase from the prior year budgeted health insurance costs of $403,701, or a 38.09% increase based on current elections for coverage and the coverages offered to new full-time employees.

- Vehicles - $359,500 – Consisting primarily of three replacement F250 trucks for a combined increase to Operations - $229,500. Two replacement F150 Interceptors for a combined increase to Public Safety - $130,000.

- Machinery & Equipment - $397,500 – Consisting primarily of four replacement wide area zero turn mowers for a combined - $68,000 for the Operations Department. one new 4x4 UTV - $14,500, one Schulte XH1500 mower replacement - $47,000, a replacement ASV PT-100 Forestry Compact Track Loader - $128,000, and a replacement John Deere Utility Tractor for the Natural Resources Department. The remainder of the budget is for other smaller machinery or equipment purchases.

- Carry-Over Capital Requests from Prior Year - $227,585 – The General Fund balance is projected to increase this year due to several capital requests for vehicles being budgeted, but not purchased, due delivery delays caused by the lack of available inventory. This was due to the ongoing vehicle production lag caused by part shortages. These carry-over items are detailed on the summary of additions in the General Fund and are the specific reason for an intentional deficit budget balance in the current fiscal year.

- Interfund Transfers - Decrease of $1,436,838 – Increased property taxes levied within the IMRF, Insurance Liability and Social Security Funds reduced the need of the interfund transfers going out of the General Fund in FY26-27. The General Fund had historically transferred money to each of these Funds to comply with the Fund Balance Policy. Due to the consistent need in these Funds, a larger amount was levied and will continue to be levied directly within each of these Funds in subsequent years. There is an interfund transfer budgeted in the General Fund to ensure the District can comply with the Fund Balance Policy after actual expenditures are determined within those Funds.

  In the prior year, the General Fund contributed $1,000,000 to the Land Acquisition Fund to ensure that a total of $2,500,000 in property tax revenue was dedicated to acquiring and protecting land in Kane County.

  In the current year, the full $2,500,000 will be transferred directly from the Construction and Development Fund. This change is due to the Construction and Development Fund's reduced obligation to support the Wetland Mitigation Bank Fund's expenditures. The Wetland Mitigation Bank now holds sufficient funds for future construction and monitoring, eliminating the need for additional transfers.

CONSTRUCTION & DEVELOPMENT FUND

A total of $5,460,200 in new projects or additional funding of current projects is being proposed within the Construction & Development Fund. Project highlights are as follows:

- Muirhead Springs Overlook Construction - $2,200,000 (This project was part of the 2024 referendum promise to Kane County residents. The District also received an OSLAD development grant in the amount of $600,000 for the construction of the overlook.)
- Fox River Trail Renovation & Resurfacing – new money $825,000, remaining project cost of $1,576,312.
- Fabyan Forest Preserve Various Historic Structural Improvements- $353,500
- Burlington Forest Preserve Bison Reintroduction – new money $475,000, remaining project cost of $258,656.
- Fox River Fen Restoration - $100,000
- Grasshopper Prairie Restoration at Sauer Family Prairie Kame Forest Preserve- $125,000

The District budgeted a transfer of $2,500,000 in FY26/27 from the Construction and Development Fund to the Land Acquisition Fund as a result of the increased funding after the voter approved 2014 operating referendum. These transferred funds are committed to acquire and protect land in Kane County.

The Construction & Development Fund also includes the budget for golf course operations, encompassing both revenue and expenditures for activities at Settler's Hill Golf Course and Hughes Creek Golf Course. As previously presented to the Commission, under the new management agreement with Landscapes Golf Management (LGM), the District is now responsible for all financial activity at both courses.

LGM has submitted an annual budget projecting a net operating profit of $647,824. However, this projected profit will be offset by planned capital improvements, capitalized equipment purchases, and an annual lease for golf cart GPS units, totaling $746,800 for the 2026-2027 fiscal year. Additionally, there is a carryover of $359,681 in expenses from previously budgeted projects at both courses.

As a result, the District anticipates a deficit of $458,657 as a result of the golf activity in fiscal year 26-27. Since the removal of the previous golf management company, the District has been committed to invest in the capital improvements required to bring the golf courses up to the standard expected by the golf community and to remain a popular amenity in Kane County.

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

GENERAL FUND

New/Replacement Requests

	Employees		
Operations - South	Assistant Ranger (New Position)		45,171
Natural Resources	Restoration Technician (New Position)		54,667
		Total	**99,838**
	Vehicles/Trailers		
Operations - North	Replacement - Ford F250 #330		76,500
Operations - South	Replacement - Ford F250 #433		76,500
Operations - South	Replacement - Ford F250 #434		76,500
Public Safety	Replacement - F-150 Interceptor - Squad #229		65,000
Public Safety	Replacement - F-150 Interceptor - Squad #230		65,000
		Total	**359,500**
	Machinery/Equipment		
Operations - North	Replacement - (2) Zero Turn Mowers - M318 & M319		34,000
Operations - South	Replacement - (2) Zero Turn Mower - M425 & M426		34,000
Natural Resources	Replacement - 4x4 UTV for Wildlife Staff - C44		14,500
Natural Resources	Replacement - (1) Schulte XH1500 Mower - M41		47,000
Natural Resources	Replacement - ASV PT-100 Forestry Compact Track Loader - T44		128,000
Natural Resources	Replacement - John Deere Utility Tractor - T41		140,000
		Total	**397,500**
	Projects		
Operations - Trades	Trades Building "A" Floor Repair		23,500
Natural Resources	Increase for Natural Resources Studies & Projects		6,000
		Total	**29,500**
	Other		
Administrative	Medical Expense Reimbursment Program (MERP)		90,000
Administrative	Grant Consulting		55,000
Administrative	ADP Payroll & Human Resources Services		95,000
Administrative	Konica Minolta Lease		3,500
Administrative	Konica Minolta Lease		2,100
Administrative	County IT Services		162,000
Administrative	Computer Replacement Program (Year 4 of 5)		21,034
Administrative	Microsoft Licensing		23,000
Administrative	New World Licensing		18,000
Administrative	Peak Software		7,000
Administrative	Bonfire Electronic Bidding (Year 3 of 3)		9,984
Administrative	Fuel Software 3-year Subscription		11,200
Administrative	Work Order Software System		8,500
Human Resources	AED Replacement Program -(Year 4 of 4)		10,800
Human Resources	Increase to Employee Safety Shoe Reimbursement		4,650
Human Resources	Increase to Tuition Reimbursement		3,000
Operations - North	Paul Wolff Split Firewood		13,500
Operations - South	Big Rock Split Firewood		13,500
Comm Eng	Increase to Public Relations		9,000
Comm Eng	K.A.N.E. Native Planting Initiative		5,000
Comm Eng	Translation Services for Treeline, Brochures & Flyers		6,000
Comm Eng - Nature Ed	Traveling Exhibit		3,000
Comm Eng - Nature Ed	Magnification Equipment for Nature Education Programs		2,852
Public Safety	Taser Maintenance, Training & Software for (7) Employees (Year 3 of 5)		6,000
Public Safety	Lexipol Policies and Procedures Maintenance		7,500
Public Safety	(10) Body Camera Program (Year 4 of 5)		9,300
Public Safety	Flock Camera		6,000
		Total	**606,420**

	Carry -Over Expenses		
Operations - Trades	Replacement - Ford F550 - #67		99,209
Public Safety	Replacement - (2) F150 Interceptors - Squads #224 & #227		128,376
		Total	**227,585**

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2026/27 BUDGET

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 Adopted Budget	2027-2026 Budget Variance	Percent %
Fund: 01 - General Fund								
REVENUES								
Department:	**00 - Revenue**							
3001	General Property Tax	7,432,105	7,912,595	8,423,025	10,842,749	11,023,086	180,337	2%
3010	State Replacement Tax	922,281	607,483	402,816	350,000	350,000	0	0%
3020	Investment Income/(Loss)	454,891	715,550	709,480	425,000	483,000	58,000	14%
3030	Federal & State Grants	0	0	0	0	0	0	0%
3031	Local Grants	17,694	12,300	17,134	0	0	0	0%
3039	Camping - South	166,894	172,515	239,535	190,000	193,000	3,000	2%
3040	General Refunds	0	0	0	0	0	0	0%
3041	Miscellaneous Income	152,415	87,767	114,671	100,000	105,000	5,000	5%
3042	Special Events	8,424	9,928	8,288	8,500	8,700	200	2%
3044	Rentals- Properties	65,035	50,835	68,678	60,000	63,000	3,000	5%
3045	Rentals - Japanese Gardens	7,800	8,300	5,850	7,500	5,900	(1,600)	-21%
3048	Rental- Strikers Club	75,000	75,000	80,000	80,000	80,000	0	0%
3050	Camping - North	291,684	298,677	445,877	322,000	327,000	5,000	2%
3051	Rentals- Agriculture	974,396	985,744	981,633	1,022,398	179,926	(842,472)	-82%
3052	Shelter Reservations	40,380	18,545	65,010	35,000	36,000	1,000	3%
3053	Golf Courses	137,500	0	127,266	0	0	0	0%
3060	Nature Center Programs	34,138	30,683	53,012	34,000	36,000	2,000	6%
3061	Reservations - Brewster Creek	28,000	13,470	16,903	16,500	16,500	0	0%
3062	Reservations - Creek Bend	12,575	23,450	28,950	20,000	26,000	6,000	30%
3065	FVIA - License Fee	410,460	422,774	435,457	448,521	461,977	13,456	3%
3070	Sale of Material	68,673	33,590	135,009	30,000	50,000	20,000	67%
3080	Police Fines	14,015	23,738	27,058	24,000	25,000	1,000	4%
3085	Archery Range	0	0	0	0	16,000	16,000	100%
3092	Change in Terminal Reserve	(16,747)	13,038	42,153	0	0	0	0%
3093	Donated Lands Management	0	0	0	35,000	35,000	0	0%
	REVENUES Total	**11,297,613**	**11,515,981**	**12,427,804**	**14,051,168**	**13,521,089**	**(530,079)**	**-4%**
EXPENSES								
Department:	**11 - Administrative**							
4001	Full Time Salaries	314,752	307,728	357,762	512,073	393,689	(118,384)	-23%
4051	Vehicle Allowance	9,750	9,000	9,000	18,000	9,000	(9,000)	-50%
5001	Conferences & Meetings	8,234	10,594	9,309	10,000	10,000	0	0%
5020	Organization Support	79,500	96,500	116,500	116,500	116,500	0	0%
5080	Legal Fees	112,135	111,628	112,884	200,000	61,000	(139,000)	-70%
5090	Insurance-Employees	37,619	59,689	59,701	102,154	87,142	(15,012)	-15%
5101	Insurance- Retirees	(1,052)	664	698	800	800	0	0%

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2026/27 BUDGET

	Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 Adopted Budget	2027-2026 Budget Variance	Percent %
Fund:	**01 - General Fund**								
	5102	Insurance- Cobra	0	51	0	870	900	30	3%
	5103	Section 105 Health Reimbursement Plan	0	0	0	0	90,000	90,000	100%
		Current Employees Eligible (9) $90,000							
	5130	Telephone	3,294	4,272	4,902	5,250	5,000	(250)	-5%
	5180	Consulting Services	0	1,500	1,000	67,500	150,000	82,500	122%
		Grant Consulting - $55,000							
		ADP Payroll & HR Services - $95,000							
	5200	Association Dues	5,952	5,883	9,274	8,000	8,500	500	6%
	5210	Safety & Training	0	0	195	300	300	0	0%
	5240	Employee Recognition	0	0	11,953	13,000	13,000	0	0%
	6015	Supplies	2,483	3,972	3,676	4,000	5,000	1,000	25%
	6080	Mileage	0	121	309	250	250	0	0%
	6090	Repair & Maint Bldg & Grd	19,576	8,260	13,909	15,000	15,000	0	0%
	6100	Repair & Maint Vehicles	89	281	439	500	500	0	0%
	6110	Repair & Maint Equipment	9,928	7,451	8,788	12,600	12,600	0	0%
		Konica Minolta Lease $3,500							
		Konica Minolta Lease $2,100							
	6118	Information Technology	137,869	171,707	194,869	311,018	260,718	(50,300)	-16%
		County IT Services - $162,000							
		Computer Replacement Program (Year 4 of 5) - $21,034							
		Microsoft Licensing - $23,000							
		New World Licensing - $18,000							
		Peak Software - $7,000							
		Electronic Bidding (Year 3 of 3) - $9,984							
		Fuel Software 3-Year Subscription Total Cost - $11,200							
		Work Order Software System - $8,500							
	6130	Fuel-Vehicles	988	1,096	979	1,348	1,348	(0)	0%
	7001	Office Equipment	0	498	535	2,000	600	(1,400)	-70%
	8010	Contingencies	3,682	38,798	10,289	148,849	45,134	(103,715)	-70%
	8030	Miscellaneous Fees	0	0	67	0	0	0	0%
	8070	Interfund Transfers	3,053,937	2,531,653	1,118,189	2,359,798	922,960	(1,436,838)	-61%
		Transfer to IMRF Fund - $336,472							
		Transfer to Insurance Liability Fund - $317,159							
		Transfer to Social Security Fund - $269,329							
		Department Total: 11 - Administrative	**3,798,737**	**3,371,347**	**2,045,225**	**3,909,810**	**2,209,941**	**(1,699,869)**	**-43%**
Department:	**12 - Finance & Business**								
	4001	Full Time Salaries	418,510	372,447	401,543	435,187	478,794	43,607	10%

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2026/27 BUDGET

	Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 Adopted Budget	2027-2026 Budget Variance	Percent %
Fund:	**01 - General Fund**								
	4002	Part-Time Salaries	150	3,030	5,550	8,850	9,100	250	3%
	4050	Per Diem	8,130	6,090	14,160	20,000	20,000	0	0%
	5001	Conferences & Meetings	1,421	2,981	1,487	7,000	7,000	0	0%
	5010	Audit Management Services	23,300	22,700	37,060	28,000	27,500	(500)	-2%
	5050	Publication-Legal Notices	2,460	1,317	1,497	3,000	3,000	0	0%
	5090	Insurance-Employees	53,725	64,222	67,443	90,504	146,491	55,987	62%
	5130	Telephone	4,472	3,644	3,946	6,000	4,500	(1,500)	-25%
	5180	Consulting Services	1,800	417	2,000	6,000	4,000	(2,000)	-33%
	5181	Banking Services	11,976	16,558	25,620	34,000	37,000	3,000	9%
	5200	Association Dues	1,415	1,560	1,030	1,500	1,500	0	0%
	5210	Safety & Training	0	884	0	900	1,100	200	22%
	6010	Office Supplies	2,536	4,764	5,658	5,000	5,000	0	0%
	6015	Supplies	2,013	2,018	3,000	2,500	2,700	200	8%
	6070	Uniforms	253	928	25	1,000	1,000	0	0%
	6080	Mileage	274	633	454	700	1,000	300	43%
		Department Total: 12 - Finance & Business	**532,435**	**504,193**	**570,474**	**650,141**	**749,685**	**99,544**	**15%**
Department:	**14 - Human Resources**								
Division:	**18 - Human Resources**								
	4001	Full Time Salaries	181,137	230,217	252,381	342,045	383,262	41,217	12%
	4002	Part-Time Salaries	22,670	10,405	0	5,100	0	(5,100)	-100%
	5001	Conferences & Meetings	658	942	3,279	4,250	4,750	500	12%
	5090	Insurance-Employees	10,928	31,221	25,163	56,920	66,123	9,203	16%
	5130	Telephone	3,136	2,784	2,379	3,350	3,350	0	0%
	5180	Consulting Services	0	35,736	11,401	7,500	7,500	0	0%
	5200	Association Dues	1,394	3,713	4,280	6,300	8,185	1,885	30%
	5210	Safety & Training	10,554	17,132	17,111	23,130	27,000	3,870	17%
		AED Replacement Program (Year 4 of 4) - $10,800							
		Safety Shoe Employee Reimbursement Increase - $4,650							
	5220	Tuition Reimbursement	0	0	0	2,000	5,000	3,000	150%
		Tuition Reimbursement Increase - $3,000							
	5230	Employee Recruitment	16,865	13,445	18,104	20,000	17,500	(2,500)	-13%
	5240	Employee Recognition	13,723	12,293	621	2,000	2,000	0	0%
	5245	Wellness & Coaching	2,719	1,658	360	4,100	4,000	(100)	-2%
	6015	Supplies	2,804	1,730	1,537	4,750	2,500	(2,250)	-47%
	6070	Uniforms	0	0	0	1,000	1,000	0	0%
	6080	Mileage	309	48	374	600	600	0	0%
	8030	Miscellaneous Fees	0	1,080	1,218	0	0	0	0%

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2026/27 BUDGET

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 Adopted Budget	2027-2026 Budget Variance	Percent %
Fund: 01 - General Fund								
	Division Total: 18 - Human Resources	**266,897**	**362,405**	**338,207**	**483,045**	**532,770**	**49,725**	**10%**
Division: 20 - Volunteer								
4001	Full Time Salaries	66,602	70,111	73,385	78,978	85,221	6,243	8%
4002	Part-Time Salaries	0	17,117	18,548	26,229	0	(26,229)	-100%
4010	Overtime	215	215	342	250	350	100	40%
5001	Conferences & Meetings	145	279	289	400	400	0	0%
5090	Insurance-Employees	4,985	5,376	5,655	6,295	7,772	1,477	23%
5130	Telephone	899	1,067	1,494	1,500	1,000	(500)	-33%
5200	Association Dues	696	636	636	750	800	50	7%
5210	Safety & Training	1,566	2,595	3,164	2,600	2,750	150	6%
5231	Recruitment	0	0	2,198	0	0	0	0%
5241	Recognition	6,666	6,352	9,654	8,800	9,050	250	3%
6015	Supplies	3,086	3,319	4,101	3,000	3,100	100	3%
6070	Uniforms	0	0	0	500	250	(250)	-50%
6080	Mileage	146	759	535	1,000	500	(500)	-50%
	Division Total: 20 - Volunteer	**85,007**	**107,826**	**120,003**	**130,302**	**111,193**	**(19,109)**	**-15%**
	Department Total: 14 - Human Resources	**351,904**	**470,231**	**458,210**	**613,347**	**643,963**	**30,616**	**5%**
Department: 21 - Field Operations & Maintenance								
Division: 21 - Administrative								
4001	Full Time Salaries	107,801	119,480	110,153	115,192	121,270	6,078	5%
5001	Conferences & Meetings	358	962	1,473	3,500	3,500	0	0%
5090	Insurance-Employees	21,360	19,453	5,587	6,282	7,759	1,477	24%
5130	Telephone	899	856	1,241	1,050	1,200	150	14%
5200	Association Dues	279	0	0	265	265	0	0%
5210	Safety & Training	1,796	1,981	5,554	5,000	5,000	0	0%
6015	Supplies	239	175	220	750	750	0	0%
6100	Repair & Maint Vehicles	8	1,090	202	1,500	1,500	0	0%
6130	Fuel-Vehicles	1,818	1,827	1,631	2,247	2,247	(0)	0%
7010	Automotive Equipment	0	0	0	46,000	0	(46,000)	-100%
	Division Total: 21 - Administrative	**134,558**	**145,824**	**126,061**	**181,786**	**143,491**	**(38,295)**	**-21%**
Division: 22 - Field North								
4001	Full Time Salaries	760,329	739,558	804,736	891,654	986,994	95,340	11%
4002	Part-Time Salaries	77,327	89,310	94,680	105,881	105,000	(881)	-1%
4010	Overtime	4,372	10,448	6,977	10,000	10,000	0	0%
5090	Insurance-Employees	109,863	122,994	96,793	144,854	222,851	77,997	54%
5130	Telephone	18,999	15,420	17,961	26,500	26,500	0	0%
5140	Electricity & Water	37,753	44,449	56,325	51,000	51,000	0	0%

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2026/27 BUDGET

	Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 Adopted Budget	2027-2026 Budget Variance	Percent %
Fund:	**01 - General Fund**								
	5150	Gas	1,833	1,860	1,989	1,200	1,200	0	0%
	6010	Office Supplies	3,247	2,626	2,147	3,500	3,000	(500)	-14%
	6030	Field Supplies	44,678	41,761	41,521	48,000	35,000	(13,000)	-27%
	6031	De-Icing Salt	8,857	9,223	5,682	9,000	9,000	0	0%
	6070	Uniforms	5,217	3,049	3,898	6,500	6,500	0	0%
	6090	Repair & Maint Bldg & Grd	163,528	110,619	89,884	81,050	83,750	2,700	3%
		Paul Wolff Split Firewood $13,500							
	6100	Repair & Maint Vehicles	21,194	30,822	32,547	28,000	30,000	2,000	7%
	6110	Repair & Maint Equipment	31,960	31,928	20,818	30,000	28,000	(2,000)	-7%
	6115	Rental Equipment	343	0	0	0	0	0	0%
	6120	Fuel-Heating	2,580	2,607	3,914	3,000	3,000	0	0%
	6130	Fuel-Vehicles	54,208	54,897	49,015	67,528	67,528	0	0%
	7010	Automotive Equipment	11,147	13,356	149,375	123,319	76,500	(46,819)	-38%
		Replacement Ford F-250, #330 - $76,500							
	7020	Machinery & Equipment	136,554	92,741	200,667	68,500	44,000	(24,500)	-36%
		Replacement (2) Zero-Turn Mowers (M318 & M319) - $34,000							
		Division Total: 22 - Field North	**1,493,989**	**1,417,667**	**1,678,930**	**1,699,486**	**1,789,823**	**90,337**	**5%**
Division:	**23 - Field South**								
	4001	Full Time Salaries	797,006	773,415	912,475	978,875	1,066,324	87,449	9%
		New Assistant Ranger Position - $45,171							
	4002	Part-Time Salaries	64,421	89,773	112,076	108,168	110,000	1,832	2%
	4010	Overtime	4,685	10,304	6,921	10,000	10,000	0	0%
	5090	Insurance-Employees	104,431	106,828	128,209	153,901	269,941	116,040	75%
	5130	Telephone	31,645	26,296	28,362	34,200	34,200	0	0%
	5140	Electricity & Water	41,674	48,652	57,251	52,000	52,000	0	0%
	5150	Gas	5,033	6,763	4,213	7,500	7,000	(500)	-7%
	6010	Office Supplies	2,371	1,500	186	3,500	3,000	(500)	-14%
	6030	Field Supplies	33,238	36,526	30,228	48,000	35,000	(13,000)	-27%
	6031	De-Icing Salt	3,991	5,005	4,610	9,000	9,000	0	0%
	6045	Horticultural Supplies	12,607	9,238	16,683	13,500	14,500	1,000	7%
	6070	Uniforms	6,351	4,425	2,875	6,900	6,900	0	0%
	6090	Repair & Maint Bldg & Grd	77,671	87,860	78,822	85,800	88,500	2,700	3%
		Big Rock Split Firewood - $13,500							
	6100	Repair & Maint Vehicles	25,489	44,475	53,036	28,000	30,000	2,000	7%
	6110	Repair & Maint Equipment	26,442	28,705	23,677	30,000	28,000	(2,000)	-7%
	6115	Rental Equipment	268	0	0	0	0	0	0%
	6120	Fuel-Heating	3,719	2,810	3,074	4,000	4,000	0	0%

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2026/27 BUDGET

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 Adopted Budget	2027-2026 Budget Variance	Percent %
Fund: 01 - General Fund								
6130	Fuel-Vehicles	60,231	61,108	54,561	75,169	75,169	0	0%
7010	Automotive Equipment	26,673	33,881	204,478	303,319	153,000	(150,319)	-50%
	Replacement Ford F-250, #433 - $76,500							
	Replacement Ford F-250, #434 - $76,500							
7020	Machinery & Equipment	6,566	79,189	108,554	10,000	44,000	34,000	340%
	Replacement (2) Zero-Turn Mowers (M425 & M426)- $34,000							
	Division Total: 23 - Field South	**1,334,513**	**1,456,751**	**1,830,289**	**1,961,832**	**2,040,534**	**78,702**	**4%**
Division: 24 - Trades								
4001	Full Time Salaries	265,358	299,576	393,448	411,926	433,621	21,695	5%
4002	Part-Time Salaries	3,856	15,628	25,658	25,800	38,400	12,600	49%
	Increase- $12,600							
4010	Overtime	0	437	1,350	2,500	5,000	2,500	100%
5090	Insurance-Employees	32,720	42,615	64,243	74,591	84,400	9,809	13%
5130	Telephone	6,582	6,409	8,023	7,850	8,000	150	2%
5140	Electricity & Water	2,664	3,625	5,603	3,500	4,500	1,000	29%
5150	Gas	3,278	2,114	2,041	3,150	3,000	(150)	-5%
5210	Safety & Training	0	0	0	0	0	0	0%
6010	Office Supplies	258	385	410	500	500	0	0%
6030	Field Supplies	9,593	12,654	13,204	16,000	16,000	0	0%
6070	Uniforms	425	2,105	988	2,200	2,000	(200)	-9%
6090	Repair & Maint Bldg & Grd	11,289	10,884	42,709	45,000	45,000	0	0%
6092	Repair & Maint Bldg & Grd- Contracted	0	0	23,572	26,600	38,000	11,400	43%
	Trades "Building A" Floor Repair - $23,500							
6100	Repair & Maint Vehicles	3,836	20,448	11,969	5,000	6,500	1,500	30%
6105	Rental Properties Maintenance	11,737	14,425	104,146	45,000	45,000	0	0%
6106	Historic Structures Maintenance	4,907	4,128	36,159	5,000	5,000	0	0%
6110	Repair & Maint Equipment	12,513	4,605	3,036	5,000	5,000	0	0%
6115	Rental Equipment	3,593	1,100	162	1,000	1,500	500	50%
6116	Sign Shop Materials	8,033	10,527	13,208	13,000	15,000	2,000	15%
6117	Tools - Tradesmen	6,086	3,206	3,584	5,000	7,500	2,500	50%
6119	Tools- Mechanic	2,637	4,912	2,924	5,000	7,500	2,500	50%
6130	Fuel-Vehicles	9,092	9,134	8,156	11,236	11,236	0	0%
7010	Automotive Equipment	0	0	70,419	287,174	0	(287,174)	-100%
7020	Machinery & Equipment	0	0	50,000	14,000	0	(14,000)	-100%
	Division Total: 24 - Trades	**398,457**	**468,919**	**885,012**	**1,016,027**	**782,657**	**(233,370)**	**-23%**
	Department Total: 21 - Field Operations & Maintenance	**3,361,517**	**3,489,161**	**4,520,293**	**4,859,131**	**4,756,505**	**(102,626)**	**-2%**
Department: 31 - Natural Resources								

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2026/27 BUDGET

	Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 Adopted Budget	2027-2026 Budget Variance	Percent %
Fund:	**01 - General Fund**								
	4001	Full Time Salaries	588,704	682,625	765,173	833,676	1,011,284	177,608	21%
		New Restoration Technician Position - $54,667							
	4002	Part-Time Salaries	13,950	18,417	33,224	35,263	44,400	9,137	26%
		Increase - $8,100							
	4010	Overtime	2,936	4,132	4,396	4,200	4,400	200	5%
	5001	Conferences & Meetings	2,623	4,059	4,181	7,500	7,500	0	0%
	5090	Insurance-Employees	94,092	114,423	116,919	140,857	190,163	49,306	35%
	5130	Telephone	6,436	6,825	9,190	9,133	9,200	67	1%
	5140	Electricity & Water	8,323	8,523	9,186	8,400	13,500	5,100	61%
	5150	Gas	1,021	836	992	0	1,000	1,000	0%
	5210	Safety & Training	1,146	3,338	1,290	3,200	3,200	0	0%
	6030	Field Supplies	30,861	30,001	32,277	33,000	34,000	1,000	3%
	6033	Natural Resources Studies/Projects	43,703	43,312	54,914	62,000	68,000	6,000	10%
		Increase for Natural Resources Studies & Projects - $6,000							
	6034	Agricultural Soil Testing	0	0	1,238	20,000	0	(20,000)	-100%
	6035	Native Seed & Plants	130,114	121,271	132,389	240,000	240,000	0	0%
	6038	Herbicide	15,850	18,025	17,668	20,000	20,000	0	0%
	6070	Uniforms	3,538	4,178	4,552	3,750	4,000	250	7%
	6090	Repair & Maint Bldg & Grd	10,202	9,724	14,346	11,500	14,000	2,500	22%
	6100	Repair & Maint Vehicles	4,033	3,120	3,306	8,000	8,000	0	0%
	6110	Repair & Maint Equipment	10,799	15,051	34,186	15,000	15,000	0	0%
	6115	Rental Equipment	813	0	885	1,000	1,000	0	0%
	6130	Fuel-Vehicles	14,774	14,980	13,375	18,427	18,427	0	0%
	7010	Automotive Equipment	76,791	13,920	93,359	180,000	99,209	(80,791)	-45%
		Carry-Over:							
		Replacement Ford F-550, #67 - $99,209							
	7020	Machinery & Equipment	97,675	67,383	8,350	51,000	329,500	278,500	546%
		Replacement 4x4 UTV for Wildlife Staff, C44 - $14,500							
		Replacement (1) Schulte XH1500 Mower, M41 - $47,000							
		Replacement ASV PT-100 Forestry Compact Track Loader T44 - $128,000							
		Replacement John Deer Utility Tractor T41 - $140,000							
	7063	Tree & Brush Thinning	100,000	92,678	108,754	100,000	100,000	0	0%
	7064	Weed Management	78,558	142,680	116,373	140,000	140,000	0	0%
	7065	Land Management -Contracted Burns	0	0	0	25,000	25,000	0	0%
	7066	Donated Lands Management	0	0	0	35,000	35,000	0	0%
		Department Total: 31 - Natural Resources	**1,336,943**	**1,419,501**	**1,580,523**	**2,005,906**	**2,435,783**	**429,877**	**21%**
Department:	**35 - Planning & Land Protection**								

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2026/27 BUDGET

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 Adopted Budget	2027-2026 Budget Variance	Percent %
Fund: 01 - General Fund								
4001	Full Time Salaries	180,494	191,277	205,856	215,466	306,372	90,906	42%
4002	Part-Time Salaries	0	3,600	2,506	8,850	4,000	(4,850)	-55%
5001	Conferences & Meetings	915	3,249	1,333	4,000	4,500	500	13%
5070	Professional Fees	3,245	17,350	18,605	10,000	10,000	0	0%
5090	Insurance-Employees	36,175	31,896	33,430	37,030	80,569	43,539	118%
5130	Telephone	1,950	1,882	2,118	2,100	3,200	1,100	52%
5200	Association Dues	759	1,320	1,381	2,000	2,000	0	0%
5210	Safety & Training	675	63	356	500	500	0	0%
6015	Supplies	1,019	333	3,137	2,000	2,000	0	0%
6080	Mileage	0	225	389	350	350	0	0%
6100	Repair & Maint Vehicles	518	32	17	525	500	(25)	-5%
6130	Fuel-Vehicles	1,250	1,279	1,142	1,529	1,529	0	0%
7020	Machinery & Equipment	1,233	1,282	1,282	2,500	2,500	0	0%
Department Total: 35 - Planning & Land Protection		**228,232**	**253,790**	**271,553**	**286,850**	**418,020**	**131,170**	**46%**
Department: 41 - Community Engagement & Education								
Division: 41 - Community Engagement								
4001	Full Time Salaries	173,545	221,937	244,411	258,529	278,435	19,906	8%
4002	Part-Time Salaries	21,110	36,198	36,647	48,111	49,554	1,443	3%
4010	Overtime	0	0	0	0	0	0	0%
5001	Conferences & Meetings	4,030	5,283	2,211	5,000	5,000	0	0%
5030	Public Relations	85,792	81,822	199,441	85,000	105,000	20,000	24%
	Increase- $9,000 **K.A.N.E. Native Planting Initiative - $5,000** **Translation Services for Treeline, Brochures and Flyers - $6,000**							
5031	Bench & Tree Program	3,096	11,196	15,240	8,000	8,000	0	0%
5090	Insurance-Employees	27,603	39,382	44,744	53,255	64,847	11,592	22%
5130	Telephone	5,106	5,063	5,597	6,000	6,000	0	0%
5140	Electricity & Water	1,979	2,705	3,255	3,200	3,300	100	3%
5150	Gas	2,961	1,724	1,948	2,500	2,500	0	0%
5200	Association Dues	1,024	2,495	2,913	2,500	3,000	500	20%
5210	Safety & Training	0	0	0	250	250	0	0%
6010	Office Supplies	2,604	182	0	1,000	1,000	0	0%
6015	Supplies	191	608	410	0	0	0	0%
6080	Mileage	293	1,193	864	1,000	1,000	0	0%
6090	Repair & Maint Bldg & Grd	23,006	12,206	11,713	13,500	13,500	0	0%
Division Total: 41 - Community Engagement		**352,339**	**421,994**	**569,393**	**487,845**	**541,386**	**53,541**	**11%**
Division: 42 - Nature Education								

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2026/27 BUDGET

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 Adopted Budget	2027-2026 Budget Variance	Percent %
Fund: 01 - General Fund								
4001	Full Time Salaries	264,438	272,323	287,777	302,079	315,972	13,893	5%
4002	Part-Time Salaries	27,463	29,569	36,675	45,233	49,661	4,428	10%
4010	Overtime	0	11	0	0	0	0	0%
5001	Conferences & Meetings	2,253	2,607	2,124	3,000	3,100	100	3%
5090	Insurance-Employees	45,545	55,167	64,491	78,412	92,756	14,344	18%
5130	Telephone	6,522	6,870	7,600	8,500	8,000	(500)	-6%
5140	Electricity & Water	9,295	12,674	16,428	9,200	13,000	3,800	41%
5150	Gas	3,324	2,209	2,232	3,400	3,500	100	3%
5200	Association Dues	555	575	1,330	700	700	0	0%
5210	Safety & Training	0	141	195	150	150	0	0%
6015	Supplies	201	153	17	0	0	0	0%
6020	Nature Center Supplies	12,371	16,803	21,518	22,700	20,552	(2,148)	-9%
	Traveling Exhibit $3,000							
	Magnification Equipment for Nature Education Programs - $2,852							
6070	Uniforms	1,114	965	707	900	930	30	3%
6080	Mileage	5,243	7,676	6,254	5,000	5,180	180	4%
6090	Repair & Maint Bldg & Grd	32,875	24,468	32,928	28,000	28,840	840	3%
6100	Repair & Maint Vehicles	0	0	0	1,000	1,100	100	10%
6130	Fuel-Vehicles	0	1,096	979	1,348	1,348	0	0%
7010	Automotive Equipment	0	0	0	3,000	0	(3,000)	-100%
7020	Machinery & Equipment	0	0	0	0	0	0	0%
	Division Total: 42 - Nature Education	**411,197**	**433,308**	**481,254**	**512,622**	**544,789**	**32,167**	**6%**
Department Total: 41 - Community Engagement & Education		**763,537**	**855,302**	**1,050,647**	**1,000,467**	**1,086,175**	**85,708**	**9%**
Department: 51 - Public Safety								
Division: 51 - Police								
4001	Full Time Salaries	498,472	494,295	532,444	584,650	621,538	36,888	6%
4002	Part-Time Salaries	149,037	172,569	166,759	183,719	191,719	8,000	4%
4010	Overtime	9,069	16,767	14,458	12,000	14,000	2,000	17%
5001	Conferences & Meetings	836	922	2,355	2,500	2,500	0	0%
5090	Insurance-Employees	73,235	98,857	89,857	114,854	142,796	27,942	24%
5130	Telephone	14,978	13,096	15,062	15,000	15,500	500	3%
5195	Dispatch Services	41,374	43,443	45,615	53,176	53,176	0	0%
5200	Association Dues	2,139	2,567	1,675	3,000	3,000	0	0%
5210	Safety & Training	6,765	3,453	24,785	21,600	23,300	1,700	8%
	Taser Maintenance, Training, and Software for (7) Employees (Year 3 of 5) - $6,000							
	Lexipol Policies and Procedures Maintenance - $7,500							
6015	Supplies	1,684	2,290	2,142	6,000	6,000	0	0%

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2026/27 BUDGET

	Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 Adopted Budget	2027-2026 Budget Variance	Percent %
Fund:	**01 - General Fund**								
	6060	Police Supplies	6,863	26,140	24,565	30,000	27,000	(3,000)	-10%
		(10) Body Camera Program (Year 4 of 5) - $9,300							
		Flock Camera - $6,000							
	6070	Uniforms	10,641	9,014	5,809	11,000	11,000	0	0%
	6090	Repair & Maint Bldg & Grd	3,530	11,926	4,236	6,000	6,000	0	0%
	6100	Repair & Maint Vehicles	21,148	13,887	33,490	15,000	30,000	15,000	100%
	6130	Fuel-Vehicles	34,093	34,710	30,991	42,697	42,697	0	0%
	7010	Automotive Equipment	41,678	171,216	273	160,000	258,376	98,376	61%
		F-150 Interceptor Replacement for Squads #229- $65,000							
		F-150 Interceptor Replacement for Squads #230- $65,000							
		Carry-Over:							
		F-150 Interceptor Replacement for Squads #224 & #227 - $128,376							
		Department Total: 51 - Public Safety	**915,543**	**1,115,153**	**994,515**	**1,261,196**	**1,448,602**	**187,406**	**15%**
		EXPENSES Total	**11,288,849**	**11,478,678**	**11,491,439**	**14,586,848**	**13,748,674**	**(838,174)**	**-6%**
		Fund REVENUES	**11,297,613**	**11,515,981**	**12,427,804**	**14,051,168**	**13,521,089**	**(530,079)**	**-4%**
		Fund EXPENSES	**11,288,849**	**11,478,678**	**11,491,439**	**14,586,848**	**13,748,674**	**(838,174)**	**-6%**
		Fund Net	**8,764**	**37,303**	**936,365**	**(535,680)**	**(227,585)**	**(1,368,253)**	

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2026/27 BUDGET

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 Adopted Budget	2027-2026 Budget Variance	Percent %
Fund: 02 - IL Municipal Retirement Fund								
REVENUES								
Department: 00 - Revenue								
3001	General Property Tax	10,056	10,076	10,143	10,188	199,847	189,659	1862%
3010	State Replacement Tax	19,215	12,656	8,392	7,000	7,000	0	0%
3020	Investment Income/(Loss)	1,327	20,769	2,614	1,500	2,000	500	33%
3041	Miscellaneous Income	0	0	0	0	0	0	0%
3100	Interfund Transfers	2,388,260	253,530	341,636	425,748	336,472	(89,276)	-21%
	REVENUES Total	**2,418,858**	**297,031**	**362,785**	**444,436**	**545,319**	**100,883**	**23%**
EXPENSES								
Department: 12 - Finance & Business								
Division: 13 - IMRF								
8020	I.M.R.F.	2,428,556	336,402	372,868	444,436	545,319	100,883	23%
8030	Miscellaneous Fees	0	0	0	0	0	0	0%
	EXPENSES Total	**2,428,556**	**336,402**	**372,868**	**444,436**	**545,319**	**100,883**	**23%**
	Fund REVENUES	**2,418,858**	**297,031**	**362,785**	**444,436**	**545,319**	**100,883**	**23%**
	Fund EXPENSES	**2,428,556**	**336,402**	**372,868**	**444,436**	**545,319**	**100,883**	**23%**
	Fund Net	**(9,698)**	**(39,371)**	**(10,083)**	**0**	**0**	**0**	

CONSTRUCTION & DEVELOPMENT FUND
New/Additional Requests

Department	Project #	Projects	Request
Operations-Trades	11009	Demolitions & Stabilization of Structures - Project Total $127,099	40,000
Operations-Trades	11010	Fox River Trail Renovation & Resurface Engineering (Formerly 31006) - Project Total $1,576,312	825,000
Operations-Trades	11017	Durant/Petersen House Foundation Repair	71,500
Operations-Trades	11018	Fabyan Villa Exterior Repairs	220,000
Operations-Trades	11019	Fabyan Boathouse Repairs	39,500
Operations-Trades	11020	Fabyan Centennial Garden Gate Repair	94,000
Operations-Trades	11021	Culver Forest Preserve Parking Lot Resurfacing	50,000
Operations-Trades	11022	Arlene Shoemaker Pond Improvements	25,000
Operations-Trades	11023	Asphalt Patching at Various Preserves	20,000
Natural Resources	21005	Settler's Hill GC - Multi-Yr Nat Area Mgmt Plan - Project Total $85,800	25,000
Natural Resources	21009	Burlington Prairie Bison Reintroduction - Project Total $258,656	150,000
Natural Resources	21017	Fitchie Creek Forest Preserve Prairie Restoration Donation	10,000
Natural Resources	21018	Brunner Farm Improvements	35,000
Natural Resources	21019	Insulation of NRM Building B (Middle Bay)	35,000
Natural Resources	21020	Enhancing Migratory Shorebird Habitat on District Agrecultural Fields	46,000
Natural Resources	21021	Enhancing Blandings Turtle Detection Using Environmental DNA (eDNA) Technology	68,000
Natural Resources	21022	Fox River Fen Restoration	100,000
Natural Resources	21023	Grasshopper Prairie Restoration at Sauer Family Prairie Kame FP	125,000
Natural Resources	21024	Illustration Services for Dick Young Book, 4th Edition	75,000
Planning	31028	Muirhead Springs Overlook Construction	2,200,000
Planning	31029	Rutland Bog Experience Upgrades	50,000
Planning	31030	LeRoy Oakes Barn Repairs	35,000
Planning	31031	Jon J. Duerr Boat Launch Extension	30,000
Planning	31032	Rutland North FP Access Planning	60,000
Planning	31033	Burlington FP Parking Lot & Trail Improvements	125,000
Planning	31034	Brunner FP Route 31 Trail Connection	50,000
Planning	31035	LeRoy Oakes Depavement and Interior Habitat Project	100,000
Administration		Transfer to Land Acquisition Fund	2,500,000
Golf	N/A	Reel & Bedknife Grinder	75,000
Golf	N/A	Hughes Creek GPS Lease for Golf Carts (Year 1 of 4)	23,400
Golf	N/A	Settler's Hill GPS Lease for Golf Carts (Year 1 of 4)	23,400
Golf	60005	Hughes Creek GC Path Improvements Phase III	200,000
Golf	60006	Hughes Creek HVAC Replacement	125,000
Golf	60007	Settler's Hill - Irrigation Water Service	300,000
		Total	**7,950,800**

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2026/27 BUDGET

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 Adopted Budget	2027-2026 Budget Variance	Percent %
Fund:	**03 - Construction & Development Fund**							
REVENUES								
Department:	**00 - Revenue**							
Division:	**00 - Revenue**							
3001	General Property Tax	111,430	111,704	111,385	4,500,107	4,496,682	(3,425)	-0.1%
3020	Investment Income/(Loss)	368,951	474,880	384,350	250,000	325,000	75,000	30%
3030	Federal & State Grants	647,177	395,579	1,491,007	135,000	600,000	465,000	344%
	OSLAD Muirhead Overlook - $600,000							
3031	Local Grants	125,000	0	150,600	0	0	0	0%
3040	General Refunds	0	0	697,275	0	0	0	0%
3041	Miscellaneous Income	27,509	7,879	189,017	0	0	0	0%
3051	Rentals- Agriculture	633,197	488,954	612,079	403,456	1,206,274	802,818	199%
3053	Golf Courses	188,561	450,788	191,189	0	0	0	0%
3064	Settler's Hill Golf Course	0	0	635,291	1,551,341	1,968,389	417,048	27%
3063	Hughes Creek Golf Course	0	0	813,109	1,737,817	2,123,587	385,770	22%
3090	Proceeds From Bond Sales	0	0	0	0	0	0	0%
3100	Interfund Transfers	0	0	0	0	0	0	0%
	REVENUES Total	**2,101,824**	**1,929,785**	**5,275,303**	**8,577,721**	**10,719,932**	**2,142,211**	**25%**
EXPENSES								
Department:	**21 - Field Operations & Maintenance**							
Division:	**24 - Trades**							
5072	Trail Resurfacing	114,400	0	0	883,839	1,651,312	767,473	87%
	Fox River Trail Renovation & Resurface Engineering & Construction - Project 11010 (Previously Project 31006), New Money $825,000 -Total $1,576,312							
	Carry-Over:							
	Illinois Prairie Path- Batavia Spur Trail Resurfacing - Project 11014 - Total $75,000							
6095	ADA Projects	0	0	0	686	0	(686)	-100%
7050	Land Area Development	312,238	155,466	57,447	930,201	1,405,191	474,990	51%
	Demolitions & Stabilization of Structures - Project 11009 - New Money $40,000, Total $127,099							
	Durant/Petersen House Foundation Repair - Project 11017 - Total $71,500							
	Fabyan Villa Exterior Repairs - Project 11018 - $220,000							
	Fabyan Boathouse Repairs - Project 11019 - $39,500							
	Fabyan Centennial Garden Gate Repair - Project 11020 - $103,400							
	Culver Forest Preserve Parking Lot Resurfacing - Project 11021 - $50,000							
	Arlene Shoemaker Pond Improvements - Project 11022 - $25,000							
	Asphalt Patching at Various Preserves - Project 11023 - $20,000							
	Carry-Over:							
	Bridge Replacements - Project 10601 - $113,740							
	Districtwide Bridge Evaluations - Project 11006 - $50,000							

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2026/27 BUDGET

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 Adopted Budget	2027-2026 Budget Variance	Percent %
Fund:	**03 - Construction & Development Fund**							
	Creek Bend Lighting Upgrade - Project 11007 - $25,000							
	Japanese Garden Pond Engineering - Project 11011 - Total $30,000							
	Big Rock FP Restroom Replacement - Project 11012 - Total $80,000							
	Resurfacing of RiverBend Parking Lot- North - Project 11013 - Total $38,000							
	Paul Wolff Dump Station Septic Tank Replacement - Project 11015 - Total $39,677							
	Stearns Road Improvements - Project 11016 - $372,275							
8030	Miscellaneous Fees	0	186,570	0	0	0	0	0%
	Department Total: 21 - Field Operations & Maintenance	**426,638**	**342,036**	**57,447**	**1,814,726**	**3,056,503**	**1,241,777**	**68%**
Department:	**31 - Natural Resources**							
Division:	**31 - Restoration**							
6034	Agricultural Soil Testing	0	0	0	0	20,000	20,000	100%
7060	Restoration	686,495	990,135	490,151	1,576,093	1,840,574	264,481	17%
	Settler's Hill GC - Multi-Year Natural Area Management Plan - Project 21005 - New Money $25,000, Total $85,800							
	Burlington Prairie FP - Bison Reintroduction- Project 21009 - New Money $150,000 - Total $258,656							
	Fitchie Creek Forest Preserve Prairie Restoration Donation - Project 21017 - $10,000							
	Brunner Farm Improvements - Project 21018 - $35,000							
	Insulation of NRM Building B (Middle Bay) - Project 21019 - $35,000							
	Enhancing Migratory Shorebird Habitat on District Agrecultural Fields - Project 21020 - $46,000							
	Enhancing Blandings Turtle Detection Using Environmental DNA (eDNA) Technology - Project 21021 - $68,000							
	Fox River Fen Restoration - Project 21022 - $100,000							
	Grasshopper Prairie Restoration at Sauer Family Prairie Kame FP - Project 21023 - $125,000							
	Illustration Services for Dick Young Book, 4th Edition - Project 21024 - $75,000							
	Carry-Over:							
	Pingree Grove Wetland Bird Habitat Enhancements - Project 20604 - $36,020							
	Oakhurst FP Teasel Control - Project 21004 - $22,300							
	Fabyan FP Multi-Year Natural Area Management Plan - Project 21007 - $1,025							
	Fiddlehead Woodland Restoration - Project 21008 - Total $36,376							
	Bliss Woods FP Maple Esker Woodland Project - Project 21011 - $278,187							
	Elburn FP Grand Trillium Woodland Project - Project 21012 - $300,000							
	Virgil Ditch Cost Share Project - Project 21013 - $28,210							
	Stearns Road Natural Area Improvements - Project 21014 - $200,000							
	Raceway Woods Landscape Scale Restoration Grant - Project 21016 - $100,000							
	Department Total: 31 - Natural Resources	**686,495**	**990,135**	**490,151**	**1,576,093**	**1,860,574**	**284,481**	**18%**
Department:	**35 - Planning & Acquisition**							
Division:	**35 - Planning**							
5070	Professional Fees	447,110	537,281	2,171,772	3,374,088	1,661,391	(1,712,697)	-51%
	Carry-Over:							

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2026/27 BUDGET

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 Adopted Budget	2027-2026 Budget Variance	Percent %
Fund:	**03 - Construction & Development Fund**							
	District Administrative Headquarters - Assessment & Site Concept - Project 31022 - $100,000							
	Urban Ecology Station Assessment & Site Concept Plan - Project 31023 - $55,000							
	Raymond Street Reroute Engineering - Project 30320 - $1,275							
	Carpentersville Dam Removal - Project 30321 - $810,001							
	Great Western Trail Extension - Project 30406 - $405,979							
	Drainage Consulting, Drain Tile Mapping & Drainage Repairs - Project 30901 - $67,403							
	Drainage Consulting, Drain Tile Mapping & Drainage Repairs - Project 31001 - $109,811							
	Village of Sugar Grove Bridge Engineering IGA - Project 31004 - $24,211							
	Comprehensive Master Plan - Project 31005 - $2,711							
	Chicago Premium Outlets - Berm Stabilization Engineering - Project 31008 - $50,000							
	Big Rock FP Deer Valley Restoration - Project 31010 - $35,000							
7050	Land Area Development	617,854	436,188	1,980,773	5,225,379	5,227,680	2,301	0%
	Muirhead Springs Overlook Construction - Project 31028 - $2,200,000							
	Rutland Bog Experience Upgrades - Project 31029 - $50,000							
	LeRoy Oakes Barn Repairs - Project 31030 - $35,000							
	Jon J. Duerr Boat Launch Extension - Project 31031 - $30,000							
	Rutland North FP Access Planning - Project 31032 - $60,000							
	Burlington FP Parking Lot & Trail Improvements - Project 31033 - $125,000							
	Brunner FP Route 31 Trail Connection - Project 31034 - $50,000							
	LeRoy Oakes Depavement and Interior Habitat Project - Project 31035 - $100,000							
	Carry-Over:							
	Brunner FP Improvements - Project 30902 - Total $33,494							
	Glenwood Forest Preserve Improvements - Project 31024 - $650,000							
	Mill Creek Greenway/Brundige Barn Improvements - Project 31025 - $100,000							
	Huntley - New Preserve Access Planning - Project 31026 - $24,922							
	Eakin Creek Crossing - Project 31027 - $108,095							
	Fabyan Windmill Protection & Improvement - Project 31012 $894,926							
	Mill Creek Greenway Engineering & Construction - Project 31013 - $400,424							
	Big Rock FP Limestone Trail Resurfacing - Project 31014 - $5,254							
	Centennial Anniversary Improvements at Johnson's Mound - Project 31016 - $60,565							
	Fitchie Creek Forest Preserve Limestone Trail Restoration- Project 31017 - $300,000							
8070	Interfund Transfers	0	1,826,963	500,000	2,000,000	2,500,000	500,000	25%
	Transfer to Land Acquisition Fund - $2,500,000							
	Department Total: 35 - Planning & Acquisition	**1,064,963**	**2,800,432**	**4,652,545**	**10,599,467**	**9,389,071**	**(1,210,396)**	**-11%**
Department:	**99 - Golf Courses**							
Division:	**01 - Hughes Creek Golf Course**							
4001	Full Time Salaries	0	0	277,273	727,031	764,381	37,350	5%

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2026/27 BUDGET

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 Adopted Budget	2027-2026 Budget Variance	Percent %
Fund:	**03 - Construction & Development Fund**							
5001	Conf & Mtgs	0	0	4,652	8,950	8,712	(238)	-3%
5020	Organizational Support	0	0	22,596	48,595	60,766	12,171	25%
5070	Professional Fees	0	0	31,500	70,390	85,868	15,478	22%
5090	Insurance - Employees	0	0	8,297	54,000	25,560	(28,440)	-53%
5100	Insurance - General	0	0	3,902	9,600	9,636	36	0%
5130	Telephone	0	0	7,335	12,225	12,351	126	1%
5140	Electricity & Water	0	0	12,588	37,800	21,947	(15,853)	-42%
5150	Gas	0	0	1,583	12,075	4,968	(7,107)	-59%
5181	Banking Fees	0	0	17,208	39,764	39,382	(382)	-1%
5200	Assoc Dues	0	0	2,614	5,670	10,792	5,122	90%
6015	Supplies	0	0	127,280	204,628	305,045	100,417	49%
6030	Field Supplies	0	0	18,624	4,100	32,318	28,218	688%
6038	Herbicide	0	0	8,883	61,552	26,519	(35,033)	-57%
6070	Uniforms	0	0	3,665	4,300	5,293	993	23%
6090	Repair & Maint Bldgs & Grounds	0	0	14,650	43,630	26,679	(16,951)	-39%
6110	Repair & Maint Equip	0	0	33,923	85,508	55,609	(29,899)	-35%
6115	Rental Equipment	0	0	4,401	0	6,431	6,431	100%
7020	Machinery & Equipment	0	0	66,982	214,476	367,129	152,653	71%
	Reel & Bedknife Grinder - $75,000							
	GPS Lease for Golf Carts (Year 1 of 4) - $23,400							
7050	Land Area Development	0	0	137,577	150,000	581,893	431,893	288%
	Hughes Creek GC Path Improvements Phase III - Project 60005 - $200,000							
	Hughes Creek HVAC Replacement - Project 60006 - $125,000							
	Carry-Over:							
	Hughes Creek GC Path Improvements Phase II - Project 60001 - $23,853							
	Hughes Creek GC Irrigation Pump Station Replacement - Project 60003 - $233,040							
8030	Misc Fees	0	0	2,851	16,400	2,162	(14,238)	-87%
	Division Total: 01 - Hughes Creek Golf Course	**0**	**0**	**808,383**	**1,810,694**	**2,453,441**	**642,747**	**35%**
Division:	**02 - Settler's Hill Golf Course**							
4001	Full Time Salaries	0	0	308,021	650,691	684,877	34,186	5%
5001	Conf & Mtgs	0	0	4,244	8,450	6,076	(2,374)	-28%
5020	Organizational Support	0	0	23,793	53,087	35,998	(17,089)	-32%
5070	Professional Fees	0	0	31,500	79,890	105,868	25,978	33%
5090	Insurance - Employees	0	0	9,627	50,472	11,124	(39,348)	-78%
5100	Insurance - General	0	0	3,461	9,600	8,544	(1,056)	-11%
5130	Telephone	0	0	37,805	14,025	23,280	9,255	66%
5140	Electricity & Water	0	0	3,707	40,425	8,859	(31,566)	-78%

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2026/27 BUDGET

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 Adopted Budget	2027-2026 Budget Variance	Percent %
Fund:	**03 - Construction & Development Fund**							
5150	Gas	0	0	1,610	12,075	4,358	(7,717)	-64%
5181	Banking Fees	0	0	16,395	35,733	43,857	8,124	23%
5200	Assoc Dues	0	0	3,709	5,520	34,862	29,342	532%
6015	Supplies	0	0	107,025	125,010	200,409	75,399	60%
6030	Field Supplies	0	0	74,161	16,100	41,941	25,841	161%
6038	Herbicide	0	0	24,274	61,945	64,284	2,339	4%
6070	Uniforms	0	0	3,523	2,000	2,000	0	0%
6090	Repair & Maint Bldgs & Grounds	0	0	20,067	43,130	43,309	179	0%
6110	Repair & Maint Equip	0	0	48,755	78,790	55,392	(23,398)	-30%
6115	Rental Equipment	0	0	4,796	0	7,200	7,200	100%
7020	Machinery & Equipment	0	0	79,004	213,996	260,397	46,401	22%
	GPS Lease for Golf Carts (Year 1 of 4) - $23,400							
7050	Land Area Development	0	0	59,550	150,000	402,788	252,788	169%
	Settler's Hill - Irrigation Water Service - Project 60007 - $300,000							
	Carry-Over:							
	Settler's Hill Renumbering & Trail Adjustments - Project 60000 (Previously Project 31019) - $47,788							
	Settler's Hill Grey Water Engineering - Project 60004 - $55,000							
8030	Misc Fees	0	0	6,054	13,849	4,969	(8,880)	-64%
	Division Total: 02 - Settler's Hill Golf Course	**0**	**0**	**871,079**	**1,664,788**	**2,050,392**	**385,604**	**23%**
	Department Total: 99 - Golf Courses	**0**	**0**	**1,679,462**	**3,475,482**	**4,503,833**	**1,028,351**	**30%**
	EXPENSES Total	**2,178,096**	**4,132,604**	**6,879,605**	**17,465,768**	**18,809,981**	**1,344,213**	**8%**
	Fund REVENUES	**2,101,824**	**1,929,785**	**5,275,303**	**8,577,721**	**10,719,932**	**2,142,211**	**25%**
	Fund EXPENSES	**2,178,096**	**4,132,604**	**6,879,605**	**17,465,768**	**18,809,981**	**1,344,213**	**8%**
	Fund Net	**(76,271)**	**(2,202,819)**	**(1,604,302)**	**(8,888,047)**	**(8,090,049)**	**797,998**	

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2026/27 BUDGET

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 Adopted Budget	2027-2026 Budget Variance	Percent %
Fund: 04 - Debt Service Fund								
REVENUES								
Department: 00 - Revenue								
Division: 00 - Revenue								
3001	General Property Tax	15,704,399	15,700,804	15,645,041	15,670,144	15,632,867	(37,277)	0%
3010	State Replacement Tax	9,606	6,328	4,196	3,900	3,800	(100)	-3%
3020	Investment Income/(Loss)	354,630	598,518	633,325	420,000	400,000	(20,000)	-5%
3041	Miscellaneous Income	0	0	0	0	0	0	0%
3090	Proceeds From Bond Sales	0	0	0	0	0	0	0%
3091	Bond Premium	0	0	0	0	0	0	0%
	REVENUES Total	**16,068,635**	**16,305,651**	**16,282,562**	**16,094,044**	**16,036,667**	**(57,377)**	**0%**
EXPENSES								
Department: 12 - Finance & Business								
Division: 14 - Debt Service								
8030	Miscellaneous Fees	6,538	4,800	3,480	7,000	7,000	0	0%
8040	Bond Expense	11,910,000	12,430,000	12,965,000	13,385,000	12,015,000	(1,370,000)	-10%
	GO Bond 2016C $7,930,000							
	GO Bond 2017A $2,495,000							
	GO Bond 2020 $1,590,000							
8050	Interest Expense	3,431,339	2,880,456	2,359,056	1,909,257	3,839,457	1,930,200	101%
	GO Bond 2016C $118,950							
	GO Bond 2017A $1,099,757							
	GO Bond 2020 $273,750							
	GO Bond 2025 $2,347,000							
8080	Payment to Escrow Agent	0	0	0	0	0	0	0%
8090	Cost of Issuance	0	0	0	0	0	0	0%
	EXPENSES Total	**15,347,876**	**15,315,256**	**15,327,536**	**15,301,257**	**15,861,457**	**560,200**	**4%**
	Fund REVENUES	**16,068,635**	**16,305,651**	**16,282,562**	**16,094,044**	**16,036,667**	**(57,377)**	**0%**
	Fund EXPENSES	**15,347,876**	**15,315,256**	**15,327,536**	**15,301,257**	**15,861,457**	**560,200**	**4%**
	Fund Net	**720,759**	**990,394**	**955,026**	**792,787**	**175,210**	**(617,577)**	

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2026/27 BUDGET

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 Adopted Budget	2027-2026 Budget Variance	Percent %
Fund: 05 - Land Acquistion Fund								
REVENUES								
Department: 00 - Revenue								
Division: 00 - Revenue								
3020	Investment Income/(Loss)	410,138	432,788	220,872	150,000	900,000	750,000	500%
3030	Federal & State Grants	0	0	990,000	1,725,000	750,000	(975,000)	-57%
3041	Miscellaneous Income	3,000	19,599	30,658	0	0	0	0%
3090	Proceeds From Bond Sales	0	0	0	0	0	0	0%
3100	Interfund Transfers	0	0	0	2,500,000	2,500,000	0	100%
	Transfer From Construction & Development Fund $2,500,000							
	REVENUES Total	**413,138**	**452,387**	**1,241,529**	**4,375,000**	**4,150,000**	**(225,000)**	**-5%**
EXPENSES								
Department: 35 - Planning & Acquisition								
Division: 36 - Land Acquisition								
5180	Consulting Services	0	1,826	0	6,000	6,000	0	0%
5190	Surveys & Appraisals	42,435	25,535	13,403	35,000	50,000	15,000	43%
7080	Land Acquisition	5,173,780	1,785,125	5,089,240	32,000,000	43,800,000	11,800,000	37%
8030	Miscellaneous Fees	0	55,000	0	0	0	0	0%
	EXPENSES Total	**5,216,215**	**1,867,486**	**5,102,643**	**32,041,000**	**43,856,000**	**11,815,000**	**37%**
	Fund REVENUES	**413,138**	**452,387**	**1,241,529**	**4,375,000**	**4,150,000**	**(225,000)**	**-5%**
	Fund EXPENSES	**5,216,215**	**1,867,486**	**5,102,643**	**32,041,000**	**43,856,000**	**11,815,000**	**37%**
	Fund Net	**(4,803,077)**	**(1,415,100)**	**(3,861,113)**	**(27,666,000)**	**(39,706,000)**	**(12,040,000)**	

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2026/27 BUDGET

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 Adopted Budget	2027-2026 Budget Variance	Percent %
Fund: 06 - Insurance Liability Fund								
REVENUES								
Department: 00 - Revenue								
Division: 00 - Revenue								
3001	General Property Tax	10,056	10,076	10,143	10,188	199,847	189,659	1862%
3020	Investment Income/(Loss)	1,838	3,434	4,629	2,500	2,500	0	0%
3041	Miscellaneous Income	0	0	6,832	0	0	0	0%
3100	Interfund Transfers	311,083	317,083	336,678	439,056	317,159	(121,897)	-28%
	REVENUES Total	**322,977**	**330,593**	**358,282**	**451,744**	**519,506**	**67,762**	**15%**
EXPENSES								
Department: 12 - Finance & Business								
Division: 15 - Insurance Liability								
5100	Insurance-General	159,941	149,903	171,438	254,275	292,416	38,141	15%
5110	Worker's Compensation	140,085	147,093	152,742	173,352	199,355	26,003	15%
5120	Unemployment Compensation	14,470	23,441	30,181	24,116	27,735	3,619	15%
8030	Miscellaneous Fees	0	0	0	0	0	0	0%
	EXPENSES Total	**314,496**	**320,437**	**354,362**	**451,744**	**519,506**	**67,762**	**15%**
	Fund REVENUES	**322,977**	**330,593**	**358,282**	**451,744**	**519,506**	**67,762**	**15%**
	Fund EXPENSES	**314,496**	**320,437**	**354,362**	**451,744**	**519,506**	**67,762**	**15%**
	Fund Net	**8,481**	**10,156**	**3,920**	**0**	**0**	**(0)**	

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2026/27 BUDGET

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 Adopted Budget	2027-2026 Budget Variance	Percent %
Fund: 07 - Events & Cultural Fund								
REVENUES								
Department: 00 - Revenue								
Division: 00 - Revenue								
3020	Investment Income/(Loss)	49,886	77,689	98,779	70,000	68,000	(2,000)	-3%
3021	Adjustment to Accrued Income	1,395	4,148	3,588	0	0	0	0%
3022	Schwab Gain/Loss on Investment	(32,067)	48,070	50,326	0	0	0	0%
3041	Miscellaneous Income	25,000	125,000	25,025	25,000	25,000	0	0%
3054	Baseball Income	500,000	500,000	500,000	500,000	500,000	0	0%
3300	Developer Contribution	400,488	0	0	0	0	0	0%
	REVENUES Total	**944,702**	**754,906**	**677,718**	**595,000**	**593,000**	**(2,000)**	**0%**
EXPENSES								
Department: 41 - Community Affairs & Education								
Division: 43 - Events & Cultural Centers								
5181	Banking Services	3,183	3,282	3,459	3,500	3,500	0	0%
7090	Depreciation	741,031	749,010	683,015	643,949	634,190	(9,759)	-2%
8030	Miscellaneous Fees	179,000	0	0	0	0	0	0%
8040	Bond Expense	0	0	0	560,000	575,000	15,000	3%
	GO Bond 2016B $575,000							
8050	Interest Expense	87,664	75,058	60,129	44,235	27,210	(17,025)	-38%
	GO Bond 2016B $27,210							
8075	Amortization Expense	24,412	24,412	24,412	24,412	24,412	0	0%
	EXPENSES Total	**1,035,289**	**851,761**	**771,015**	**1,276,096**	**1,264,312**	**(11,784)**	**-1%**
	Fund REVENUES	**944,702**	**754,906**	**677,718**	**595,000**	**593,000**	**(2,000)**	**0%**
	Fund EXPENSES	**1,035,289**	**851,761**	**771,015**	**1,276,096**	**1,264,312**	**(11,784)**	**-1%**
	Fund Net	**(90,587)**	**(96,855)**	**(93,297)**	**(681,096)**	**(671,312)**	**(13,784)**	

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2026/27 BUDGET

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 Adopted Budget	2027-2026 Budget Variance	Percent %
Fund: 08 - Social Security Fund								
REVENUES								
Department: 00 - Revenue								
Division: 00 - Revenue								
3001	General Property Tax	10,056	10,076	10,143	10,188	199,847	189,659	1862%
3010	State Replacement Tax	9,607	6,328	4,196	4,000	4,000	0	0%
3020	Investment Income/(Loss)	767	1,458	1,539	650	650	0	0%
3100	Interfund Transfers	354,594	361,040	439,875	494,994	269,329	(225,665)	-46%
	REVENUES Total	**375,024**	**378,902**	**455,753**	**509,832**	**473,826**	**(36,006)**	**-7%**
EXPENSES								
Department: 12 - Finance & Business								
Division: 16 - Social Security								
8030	Miscellaneous Fees	0	0	0	0	0	0	0%
8060	Social Security Tax	365,302	387,661	442,572	509,832	473,826	(36,006)	-7%
	EXPENSES Total	**365,302**	**387,661**	**442,572**	**509,832**	**473,826**	**(36,006)**	**-7%**
	Fund REVENUES	**375,024**	**378,902**	**455,753**	**509,832**	**473,826**	**(36,006)**	**-7%**
	Fund EXPENSES	**365,302**	**387,661**	**442,572**	**509,832**	**473,826**	**(36,006)**	**-7%**
	Fund Net	**9,722**	**(8,758)**	**13,182**	**0**	**0**	**0**	

MITIGATION FUND
New/Additional Requests

Department	Project #	Projects	Request
Planning	51002	Wetland Monitoring and Reporting - Project Total $72,067	41,130
Planning	51003	Wetland Planting & 5 Year Monitoring - Project Total $1,649,648	1,171,296
		Total	**1,212,426**

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2026/27 BUDGET

Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 Adopted Budget	2027-2026 Budget Variance	Percent %
Fund: 11 - Mitigation								
REVENUES								
Department: 00 - Revenue								
Division: 00 - Revenue								
3020	Investment Income/(Loss)	135,308	191,373	81,147	60,000	80,000	20,000	33%
3095	Wetland Mitigation Credit	2,728,485	0	0	0	0	0	0%
3096	Stream Mitigation Credit	407,095	385,630	0	0	0	0	0%
3100	Interfund Transfers	0	3,426,963	500,000	500,000	0	(500,000)	-100%
	REVENUES Total	**3,270,888**	**4,003,966**	**581,147**	**560,000**	**80,000**	**(480,000)**	**-86%**
EXPENSES								
Department: 35 - Planning & Acquisition								
Division: 35 - Planning								
5070	Professional Fees	1,484,565	4,583,754	1,295,079	2,066,322	1,943,680	(122,642)	-6%
	Monitoring & Reporting - Project 51002 - New Money $41,130, Total $72,067							
	Wetland Planting & Monitoring - Project 51003 - New Money $1,171,296, Total $1,649,648							
	Carry-Over:							
	Construction, Construction Observation, Engineering - Project 51001 - $221,965							
7050	Land Area Development	0	0	0	0	0	0	0%
	EXPENSES Total	**1,484,565**	**4,583,754**	**1,295,079**	**2,066,322**	**1,943,680**	**(122,642)**	**-6%**
	Fund REVENUES	**3,270,888**	**4,003,966**	**581,147**	**560,000**	**80,000**	**(480,000)**	**-86%**
	Fund EXPENSES	**1,484,565**	**4,583,754**	**1,295,079**	**2,066,322**	**1,943,680**	**(122,642)**	**-6%**
	Fund Net	**1,786,322**	**(579,788)**	**(713,933)**	**(1,506,322)**	**(1,863,680)**	**(602,642)**	