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, Gary Daugherty, Mo Iqbal, Leslie Juby, Bill Roth

Tuesday, April 22, 2025 **2:00 PM** **3rd Floor Board Room**

I. Call To Order
Remote Attendance Approval

II. Approval of Minutes from March 25, 2025

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

IV. Bids and Proposals

V. New or Unfinished Business

TMP-25-496 Ordinance for the Annual Budget Appropriation Fiscal Year 2025-2026

TMP-25-465 Presentation and Approval of the Closed Session Minutes

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 27, 2025 at 2:00 p.m. in person at the Forest Preserve District Administration Offices 1996 S. Kirk Road, Suite 320 Geneva, Illinois and via zoom https://zoom.us/j/6302325980? pwd=aURTSGJoRlVJNDRCcHJXd3dvaVVrUT09 Meeting ID: 630 232 5980 Password: 24680 The Request to Speak Form on the Districts' website must still be completed for guests to speak at the meeting.

STATE OF ILLINOIS)
SS.
COUNTY OF KANE)

FP ORDINANCE NO. TMP-25-496

ORDINANCE FOR THE ANNUAL BUDGET APPROPRIATION FISCAL YEAR 2025-2026

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, 2025, and ending June 30, 2026, 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 13th day of May, 2025.

_____	_____
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, 2025, and ending June 30, 2026, as herein provided for:

GENERAL FUND

Fund #01

Account Numbers	Type of Appropriation		Amount
	Personal Services		
4001	Full-Time Salaries		6,556,363
4002	Part-Time Salaries		661,324
4010	Overtime		42,845
4020	Special Detail		-
4050	Per Diem		22,000
4051	Vehicle Allowance		19,800
		Sub-Total	7,302,332
	Contractual Services		
5001	Conferences & Meetings		51,865
5010	Audit Services		30,800
5020	Organization Support		128,150
5030	Public Relations		93,500
5031	Bench & Tree Program		8,800
5050	Publication of Legal Notices		3,300
5070	Professional Fees		11,000
5080	Legal Fees		220,000
5090	Insurance - Employees		1,165,900
5101	Insurance - Retirees		880
5102	Insurance - COBRA		957
5130	Telephone		139,076
5140	Electricity & Water		140,030
5150	Gas		19,525
5180	Consulting Services		89,100
5181	Banking Services		37,400
5195	Dispatch Services		58,494
5200	Association Dues		27,517
5210	Safety & Training Expenses		63,393

5220	Tuition Reimbursement		2,200
5230	Employee Recruitment		22,000
5231	Recruitment		-
5240	Employee Recognition		16,500
5241	Recognition		9,680
5245	Wellness & Coaching		4,510
7062	Reforestation Program		-
7063	Tree & Brush Thinning		110,000
7064	Weed Management		154,000
7065	Land Management- Contracted Burns		27,500
7066	Donated Lands Management		38,500
		Sub-Total	2,674,576
	Commodities		
6010	Office Supplies		14,850
6015	Supplies		25,300
6020	Nature Center Supplies		24,970
6030	Field Supplies		159,500
6031	De-Icing Salt		19,800
6033	Natural Resources Studies/Projects		68,200
6034	Agricultural Soil Testing		22,000
6035	Native Seed & Plants		264,000
6038	Herbicide		22,000
6045	Horticultural Supplies		14,850
6060	Police Supplies		33,000
6070	Uniforms		37,125
6080	Mileage		9,790
6090	Repair - Maint. Bldgs & Grds		314,435
6092	Repair - Maint. Bldgs & Grds - Contracted		29,260
6100	Repair - Maint. Vehicles		96,278
6105	Rental Properties Maint		49,500
6106	Historic Structures Maint.		5,500
6110	Repair - Maint. Equipment		101,860
6115	Rental Equipment		2,200
6116	Sign Shop Materials		14,300
6117	Tools - Tradesmen		5,500
6118	Information Technology		342,120
6119	Tools - Mechanic		5,500
6120	Fuel - Heating		7,700
6130	Fuel - Vehicles		243,682
		Sub-Total	1,933,219
	Capital Outlay		
7001	Office Equipment		2,200
7010	Automotive Equipment		1,209,793
7020	Machinery & Equipment		163,900
		Sub-Total	1,375,893
	Other		
8001	Kane County Services		-

8010	Contingencies		163,734
8070	Interfund Transfers		2,595,778
		Sub-Total	2,759,512
	TOTAL GENERAL FUND EXPENDITURES		**16,045,533**

IL MUNICIPAL RETIREMENT FUND

Fund #02 Account Numbers	Type of Appropriation		Amount
	Other		
8020	IMRF Expenses		488,880
		Sub-Total	488,880
	TOTAL IMRF FUND EXPENDITURES		**488,880**

CONSTRUCTION & DEVELOPMENT FUND

Fund #03 Account Numbers	Type of Appropriation		Amount
	Contractual Services		
4001	Full Time Salaries		1,515,494
5001	Conf & Mtgs		19,140
5020	Organizational Support		111,850
5070	Professional Fees		3,876,805
5072	Trail Resurfacing		972,223
5090	Insurance - Employees		114,919
5100	Insurance - General		21,120
5130	Telephone		28,875
5140	Electricity & Water		86,048
5150	Gas		26,565
5181	Banking Fees		83,047
5200	Assoc Dues		12,309
6015	Supplies		362,602
6030	Field Supplies		22,220
6038	Herbicide		135,847
6070	Uniforms		6,930
6090	Repair & Maint Bldgs & Grounds		95,436
6110	Repair & Maint Equip		180,728
7020	Machinery & Equipment		471,319
8030	Misc Fees		33,274
		Sub-Total	8,176,750
	Commodities		
6090	Repair - Maint. Bldg & Grds		-
6095	ADA Projects		755
		Sub-Total	755
	Capital Outlay		
7040	Fox River Trust		-
7050	Land Area Development		7,101,138
7052	Aurora Bridge Project		-
7060	Restoration		1,733,702
8070	Interfund Transfers		2,200,000
		Sub-Total	11,034,840
	TOTAL CONST. & DEV. FUND EXPENDITURES		**19,212,345**

BOND & INTEREST FUND

Fund #04 Account Numbers	Type of Appropriation	Amount
	Other	
8030	Miscellaneous Fees	7,700
8040	Bond Expense	14,723,500
8050	Interest Expense	2,100,183
	Sub-Total	16,831,383
	TOTAL BOND & INTEREST FUND EXPENDITURES	**16,831,383**

LAND ACQUISITION FUND

Fund #05 Account Numbers	Type of Appropriation		Amount
	Contractual Services		
5080	Legal Expenses		-
5180	Consulting Services		6,600
5190	Surveys & Appraisals		38,500
		Sub-Total	45,100
	Capital Outlay		
7080	Land Acquisition		35,200,000
		Sub-Total	35,200,000
	Other		
8070	Interfund Transfers		-
		Sub-Total	-
	TOTAL LAND ACQUISITION FUND EXPENSES		**35,245,100**

INSURANCE LIABILITY FUND

Fund #06 Account Numbers	Type of Appropriation		Amount
	Contractual Services		
5100	Insurance General		279,703
5110	Worker's Compensation		190,687
		Sub-Total	470,390
	Other		
5120	Unemployment Comp. Insurance		26,529
		Sub-Total	26,529
	TOTAL INSURANCE LIABILITY FUND EXPENSES		**496,918**

ENTERPRISE FUND

Fund #07 Account Numbers	Type of Appropriation		Amount
	Other		
5181	Banking Services		3,850
7090	Depreciation		708,344
8030	Miscellaneous Bond Fees		-
8040	Bond Expense		616,000
8050	Bond Interest		48,659
8075	Amortization Expense		26,853
		Sub-Total	1,403,706
	TOTAL ENTERPRISE FUND EXPENSES		**1,403,706**

SOCIAL SECURITY FUND

Fund #08 Account Numbers	Type of Appropriation		Amount
	Other		
8060	Social Security Tax		560,815
		Sub-Total	560,815
	TOTAL SOCIAL SECURITY FUND EXPENSES		**560,815**

MITIGATION FUND

Fund #11 Account Numbers	Type of Appropriation		Amount
	Contractual Services		
5070	Professional Fees		2,272,954
		Sub-Total	2,272,954
	Capital Outlay		
7050	Land Area Development		-
		Sub-Total	-
	TOTAL MITIGATION FUND EXPENSES		**2,272,954**

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

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

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

APPROVED AND PASSED this 13th day of May, 2025.

APPROVED:

President, Forest Preserve District
of Kane County

ATTEST:

Secretary, Forest Preserve District
of Kane County

AGENDA MEMORANDUM

DATE: April 22, 2025

TO: Finance & Administration Committee

FROM: Benjamin Haberthur, Executive Director
David Petschke, Director of Finance

SUBJECT: 2025-2026 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 2025-2026.

BACKGROUND:

2025-2026 Proposed Budget

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

GENERAL FUND

The General Fund's revenues are expected to increase, going from $12,036,082 in the current year to $14,051,163 for FY25-26. The largest changes in revenues are:

- Property Tax – Increase of $2,385,456 - This increase is due to the operating referendum that was approved by the voters of Kane County in November 2024. This increase will be offset by a budgeted transfer of $1,000,000 from the General Fund to the Land Acquisition Fund increase land protection through further acquisition.
- Golf Courses – Decrease of $135,000 – Due to the District's new golf management agreement with Landscapes Golf Management, all of the activity for golf is now reported in the Construction & Development Fund. Any profit will now be used to fund capital projects in the Construction & Development fund.
- State Replacement Tax – Decrease of $260,000 - Based on guidance from the Illinois Municipal League, the expectation is that this revenue source will decrease as compared to the current year's budget.

Expenses of note are as follows:

- Interfund Transfer to Land Acquisition Fund $1,000,000 – The District successfully passed an operating referendum in November 2024. $2,500,000 of the increased funds were intended to be transferred from the General Fund and the Construction & Development Fund to the Land Acquisition Fund in fiscal year 2026 to further the District's efforts to acquire and protect natural areas. The remaining $1,500,000 transfer to the Land Acquisition Fund will occur from the Construction & Development Fund and will be discussed later in the Construction and Development Fund Expenses section.

- Increase in Wages and New Positions- $595,087 (9.88%) –
  The Commission approved an adjusted compensation model in fiscal year 2025 that adjusted wage ranges for the first time since 2017. This was implemented to help retain staff and reduce turnover due to higher pay at other neighboring governmental agencies.

  The new compensation model placed employees' pay closer to the regional average of pay for each position compared to other local agencies, however the District was not able to award any type of longevity compensation to employees whose years of service were greater than the closest step to their current pay on the compensation model. To address this, the District would like to offer an additional 2.5% step for employees who: a) qualified for their performance based annual step increase and b) their years of service were greater than the step they are placed on. The estimated cost for the additional longevity step will be approximately $29,480, or a 0.49% 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 $275,955, or a 4.58% 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 ranges in the compensation package of 2.9% to keep wage ranges competitive with other local agencies.

  The District is also seeking approval for new and reclassified positions in the amount of $289,652, or 4.81%, increase from the prior year's budget:
  - (3) new full-time positions including: Deputy Director, Human Resources Generalist and a Ranger Assistant Position for North Operations.
  - (1) reclassification of a current full-time position from "Plant Technician" to "Plant Ecologist"
  - (1) new part-time Administrative Specialist position to be dedicated to the Public Safety Department.

- Health Insurance Premiums Increase $72,248 – (HMO 8.8%, PPO 13.6%) – Health insurance premiums increased overall with the HMO plan increasing 8.8% and the PPO plan increasing by 13.6% for the upcoming fiscal year. Currently, 52% of the employees participating in the health insurance program elected to enroll in the HMO plan, 34% have elected the PPO plan, and 14% of employees have waived District provided health insurance. One of the concerns the District identified following the results of the compensation and classification study was that the PPO plan employer contributions were not competitive compared to other local agencies. As a result of this information, the District is seeking to improve the employer covered portion of health insurance by offering an 83% employer payment for PPO plan and a 90% employer payment for the HMO plans. This will realign the District with other competitive agencies as well as Kane County employer paid benefits. This is incorporated into the budget with an increase from the prior year budgeted health insurance costs of $72,248, or a 7.3% increase based on current elections for coverage.

- Vehicles & Vehicle Upfitting - $660,132 – Consisting primarily of one replacement compact truck, one replacement tandem axle dump truck, and an amount added for three F-450 chassis that require upfitting for a combined increase in Operations - $317,132. Two replacement F150 Interceptors for a combined increase to Public Safety - $160,000. Two replacement trucks for Natural Resources Management - $180,000.

- Machinery & Equipment - $146,000 – Consisting primarily of one tire replacement machine - $14,000, one replacement wide area zero turn mower - $35,000, one new three-point mounted finishing mower - $7,500, and one replacement 4X4 Utility Cart - $16,000 for the Operations Department. Natural Resources Management included one replacement Schulte XH1500 Mower - $46,000. The remainder of the budget is for other smaller machinery or equipment purchases.

- Carry-Over Capital Requests from Prior Year - $535,680 – 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 primarily 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 reasons for a deficit budget balance in the current fiscal year.

CONSTRUCTION & DEVELOPMENT FUND

A total of $3,497,575 in new projects or additional funding of current projects is being proposed within the Construction & Development Fund. Project highlights are as follows:

- Stearns Road Trail Resurfacing and Natural Area Improvements - $572,275 (Kane County funded all of this project cost with the donation of the trail system.)
- Elburn Grand Trillium Project – $300,000 (This was part of the referendum promise to Kane County residents.)
- Illinois Clean Energy Community Foundation Grant Project at the newly acquired Huntley property. - $85,000 (The District received a grant that included $990,000 for the acquisition of this property and an additional amount of $84,150 for the natural area improvement at this site.)
- Glenwood Forest Preserve Improvements - $650,000
- Brunner Forest Preserve Improvements – new money $475,000, remaining project total $494,649.

This District also budgeted transfers in the current year for:

- $1,500,000 from the Construction and Development Fund to the Land Acquisition Fund due to the increased referendum funding previously mentioned in the General Fund expense highlights section.
- $500,000 from the Construction and Development Fund to the Wetland Mitigation Bank Fund for the ongoing construction, planting and monitoring of the Wetland Mitigation Bank.

Incorporated in the Construction & Development Fund is the budget for a full fiscal year of golf course activity including the gross revenue and expenditures for the activities at the Settler's Hill Golf Course and the Hughes Creek Golf Course. As previously presented to the Commission, the District is now responsible under the new management agreement with Landscapes Golf Management (LGM) for all of the financial activity at both courses. LGM has presented an annual budget that shows a net operating profit of $113,676, however that net operating profit will be offset by capital improvements in the fiscal year of $150,000, which was previously budgeted, for the re-numbering and trail adjustments at Settler's Hill to create a course of play that will return to the clubhouse after the first 9 holes played. It also includes a new budget request for $150,000 at Hughes Creek for phase II of the cart path improvements. This will result in a total deficit of $186,324 in fiscal year 2026 as the District continues to improve the course's condition to the level expected by golf community.

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		
Administrative	Deputy Director (New Position)		136,852
Human Resources	HR Generalist (New Position)		75,597
Field - North	Assistant Ranger (New Position)		43,984
Natural Resources	Increase for Plant Ecologist (Position Reclassification)		9,953
Public Safety	Part-Time Administrative Position (New Position)		23,266
		Total	**289,652**
	Vehicles/Trailers		
Field - Administration	Replacement - Compact Pickup Truck		46,000
Field - South	Tandem Axle - Dump Truck #416		180,000
Field - Trades	(3) - F450 Chassis Cab Upfitting (New Money/Addition to Carry-Over)		91,132
Natural Resources	Replacement - Ford F550 - #67		110,000
Natural Resources	Replacement - Ford F450 - #66		70,000
Comm Eng - Nat Ed	Truck Cap for Nature Programs		3,000
Public Safety	Replacement - F150 Interceptor for #227 & #224		160,000
		Total	**660,132**
	Machinery/Equipment		
Field - North	Replacement - Wide Area Zero Turn Mower - M306		35,000
Field - North	Replacement - Utility Cart 4x4 - C308		16,000
Field - North	Three-Point Mounted Finish Mower		7,500
Field - Trades	Replacement - Tire Machine		14,000
Natural Resources	Replacement - (1) Schulte XH1500 Mower		46,000
Natural Resources	40 Gallon Slip-In Unit for Polaris Ranger 4x4		5,000
		Total	**123,500**
	Projects		
Field - Trades	Trades Building "A" Floor Repair		8,400
Field - Trades	Increase for Housing Program Repairs		20,000
Natural Resources	Increase for Blanding's Head-Starting Program		7,353
		Total	**35,753**
	Other		
Administrative	Grant Consulting		55,000
Administrative	Preserve Cultural Histories, Contractual Work - Year 1		10,000
Administrative	Konica Minolta Lease Increase		3,500
Administrative	Konica Minolta Lease Increase		2,100
Administrative	County IT Services		142,000
Administrative	Computer Replacement Program (Year 3 of 5)		21,034
Administrative	Microsoft Licensing		22,000
Administrative	New World Licensing		17,000
Administrative	Peak Software		6,000
Administrative	Bonfire Electronic Bidding (Year 2 of 3)		9,984
Administrative	Transfer to Land Acquisition Fund		1,000,000
Human Resources	Increase to Association Dues (HR Source Membership)		1,500
Human Resources	AED Replacement Program -Year 3 of 4		9,500
Human Resources	Work Capacity Test Flagship/Pilot Program		3,630
Field - North	Aluminum Picnic Tables for Paul Wolff Campground		13,000
Field - North	Paul Wolff Split Firewood		10,800
Field - South	Aluminum Picnic Tables for Big Rock Campground		13,000
Field - South	Big Rock Split Firewood		10,800
Field - Trades	Spill Prevention, Control & Countermeasure Program		6,200
Natural Resources	Increase for Agricultural Soil Testing (Full Year of Soil Testing)		10,000
Natural Resources	Increase for Native Seeds & Plants		100,000
Natural Resources	Land Management - Contracted Burns (New Account for NR)		25,000
	Other (Continued)		
Comm Eng - Nat Ed	Traveling Exhibits		8,000
Public Safety	Increase for KaneComm & StarComm Radio Dispatch Fees		2,280
Public Safety	Taser Maintenance, Training & Software for (7) Employees (Year 2 of 5)		6,000
Public Safety	Lexipol Policies and Procedures Maintenance		5,800
Public Safety	(10) Body Camera Program (Year 3 of 5)		9,300

GENERAL FUND
New/Replacement Requests

Public Safety	Flock Camera		6,000
Public Safety	Solar Powered Trail Speed Signs		3,000
		Total	**1,532,428**

Carry -Over Expenses

Administrative	Fuel Software System Replacement		93,000
Field - North	F450 4X4 Dump Truck #326		123,319
Field - South	F450 4x4 Diesel Dump Truck #428		123,319
Field - Trades	(3) - F450 Chassis Cab Upfitting		123,938
Field - Trades	F250 4x4 Diesel Truck #104		72,104
		Total	**535,680**

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2025/26 BUDGET

Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026-2025 Budget Variance	Percent %
Fund: 01 - General Fund								
REVENUES								
Department:	**00 - Revenue**							
3001	General Property Tax	7,200,410	7,432,105	7,912,595	8,457,288	10,842,749	2,385,461	28%
3010	State Replacement Tax	831,690	922,281	607,483	610,000	350,000	(260,000)	-43%
3020	Investment Income/(Loss)	(60,030)	454,891	715,550	448,500	425,000	(23,500)	-5%
3030	Federal & State Grants	0	0	0	0	0	0	0%
3031	Local Grants	2,500	17,694	12,300	8,000	0	(8,000)	-100%
3039	Camping - South	163,722	166,894	172,515	185,000	190,000	5,000	3%
3040	General Refunds	10,000	0	0	0	0	0	0%
3041	Miscellaneous Income	101,094	152,415	87,767	90,000	100,000	10,000	11%
3042	Special Events	8,557	8,424	9,928	8,000	8,500	500	6%
3044	Rentals- Properties	67,515	65,035	50,835	65,000	60,000	(5,000)	-8%
3045	Rentals - Japanese Gardens	5,800	7,800	8,300	6,500	7,500	1,000	15%
3048	Rental- Strikers Club	75,000	75,000	75,000	80,000	80,000	0	0%
3050	Camping - North	285,000	291,684	298,677	315,000	322,000	7,000	2%
3051	Rentals- Agriculture	962,676	974,396	985,744	997,337	1,022,398	25,061	3%
3052	Shelter Reservations	38,865	40,380	18,545	31,000	35,000	4,000	13%
3053	Golf Courses	190,738	137,500	0	135,000	0	(135,000)	-100%
3060	Nature Center Programs	39,673	34,138	30,683	32,000	34,000	2,000	6%
3061	Reservations - Brewster Creek	34,745	28,000	13,470	16,500	16,500	0	0%
3062	Reservations - Creek Bend	24,300	12,575	23,450	20,000	20,000	0	0%
3065	FVIA - License Fee	398,505	410,460	422,774	435,457	448,521	13,064	3%
3070	Sale of Material	20,052	68,673	33,590	30,000	30,000	0	0%
3080	Police Fines	7,786	14,015	23,738	23,500	24,000	500	2%
3092	Change in Terminal Reserve	43,447	(16,747)	13,038	0	0	0	0%
3093	Donated Lands Management	0	0	0	42,000	35,000	(7,000)	-17%
	REVENUES Total	**10,452,044**	**11,297,613**	**11,515,981**	**12,036,082**	**14,051,168**	**2,015,086**	**14%**
EXPENSES								
Department:	**11 - Administrative**							
4001	Full Time Salaries	263,626	314,752	307,728	340,182	512,073	171,891	51%
	New Deputy Director Position $136,852							
4051	Vehicle Allowance	9,000	9,750	9,000	9,000	18,000	9,000	100%
5001	Conferences & Meetings	10,172	8,234	10,594	10,000	10,000	0	0%
5020	Organization Support	79,500	79,500	96,500	116,500	116,500	0	0%
5080	Legal Fees	111,626	112,135	111,628	140,000	200,000	60,000	43%
5090	Insurance-Employees	27,180	37,619	59,689	59,846	102,154	42,308	71%
5101	Insurance- Retirees	664	(1,052)	664	800	800	0	0%

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2025/26 BUDGET

	Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026-2025 Budget Variance	Percent %
Fund:	**01 - General Fund**								
	5102	Insurance- Cobra	0	0	51	870	870	0	0%
	5130	Telephone	3,201	3,294	4,272	4,100	5,250	1,150	28%
	5180	Consulting Services	0	0	1,500	1,500	67,500	66,000	4400%
		Grant Consulting - $55,000							
		Preserve Cultural Histories, Year 1 - $10,000							
	5200	Association Dues	5,997	5,952	5,883	6,500	8,000	1,500	23%
	5210	Safety & Training	0	0	0	300	300	0	0%
	5240	Employee Recognition	0	0	0	13,000	13,000	0	0%
	6015	Supplies	3,577	2,483	3,972	3,500	4,000	500	14%
	6080	Mileage	277	0	121	250	250	0	0%
	6090	Repair & Maint Bldg & Grd	20,600	19,576	8,260	15,000	15,000	0	0%
	6100	Repair & Maint Vehicles	742	89	281	500	500	0	0%
	6110	Repair & Maint Equipment	5,049	9,928	7,451	12,600	12,600	0	0%
		Konica Minolta Lease $3,500							
		Konica Minolta Lease $2,100							
	6118	Information Technology	186,323	137,869	171,707	283,534	311,018	27,484	10%
		County IT Services $142,000							
		Computer Replacement Program (Year 3 of 5) - $21,034							
		Microsoft Licensing $22,000							
		New World Licensing $17,000							
		Peak Software $6,000							
		Electronic Bidding (Year 2 of 3) $9,984							
		Carry-Over:							
		Fuel Software System Replacement $93,000							
	6130	Fuel-Vehicles	1,263	988	1,096	1,272	1,348	76	6%
	7001	Office Equipment	0	0	498	500	2,000	1,500	300%
	8010	Contingencies	13,246	3,682	38,798	75,744	148,849	73,105	97%
	8030	Miscellaneous Fees	0	0	0	0	0	0	0%
	8070	Interfund Transfers	1,083,703	3,053,937	2,531,653	1,308,411	2,359,798	1,051,387	80%
		Transfer to Land Acquisition Fund $1,000,000							
		Transfer to IMRF Fund $425,748							
		Transfer to Insurance Liability Fund $439,056							
		Transfer to Social Security Fund $494,994							
		Department Total: 11 - Administrative	**1,825,747**	**3,798,737**	**3,371,347**	**2,403,909**	**3,909,810**	**1,505,901**	**39%**
Department:	**12 - Finance & Business**								
	4001	Full Time Salaries	430,942	418,510	372,447	414,793	435,187	20,394	5%
	4002	Part-Time Salaries	4,896	150	3,030	7,000	8,850	1,850	26%

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2025/26 BUDGET

	Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026-2025 Budget Variance	Percent %
Fund:	**01 - General Fund**								
	4050	Per Diem	8,220	8,130	6,090	9,100	20,000	10,900	120%
	5001	Conferences & Meetings	640	1,421	2,981	3,500	7,000	3,500	100%
	5010	Audit Management Services	25,000	23,300	22,700	27,000	28,000	1,000	4%
	5050	Publication-Legal Notices	951	2,460	1,317	2,500	3,000	500	20%
	5090	Insurance-Employees	57,892	53,725	64,222	68,610	90,504	21,894	32%
	5130	Telephone	6,059	4,472	3,644	6,500	6,000	(500)	-8%
	5180	Consulting Services	200	1,800	417	2,000	6,000	4,000	200%
	5181	Banking Services	6,621	11,976	16,558	19,000	34,000	15,000	79%
	5200	Association Dues	1,265	1,415	1,560	1,500	1,500	0	0%
	5210	Safety & Training	80	0	884	900	900	0	0%
	6010	Office Supplies	2,567	2,536	4,764	5,000	5,000	0	0%
	6015	Supplies	1,673	2,013	2,018	3,000	2,500	(500)	-17%
	6070	Uniforms	45	253	928	1,000	1,000	0	0%
	6080	Mileage	163	274	633	550	700	150	27%
		Department Total: 12 - Finance & Business	**547,214**	**532,435**	**504,193**	**571,953**	**650,141**	**78,188**	**14%**
Department:	**14 - Human Resources**								
Division:	**18 - Human Resources**								
	4001	Full Time Salaries	233,051	181,137	230,217	254,851	342,045	87,194	34%
		New HR Generalist Position $75,597							
	4002	Part-Time Salaries	1,431	22,670	10,405	4,800	5,100	300	6%
	5001	Conferences & Meetings	142	658	942	3,500	4,250	750	21%
	5090	Insurance-Employees	22,782	10,928	31,221	32,416	56,920	24,504	76%
	5130	Telephone	3,940	3,136	2,784	3,180	3,350	170	5%
	5180	Consulting Services	4,865	0	35,736	5,500	7,500	2,000	36%
	5200	Association Dues	2,877	1,394	3,713	4,000	6,300	2,300	58%
		HR Source Membership - $1,500							
	5210	Safety & Training	10,481	10,554	17,132	19,000	23,130	4,130	22%
		AED Replacement Program (Year 3 of 4) - $9,500							
		Work Capacity Test Flagship/Pilot Program - $3,630							
	5220	Tuition Reimbursement	0	0	0	2,000	2,000	0	0%
	5230	Employee Recruitment	23,023	16,865	13,445	19,000	20,000	1,000	5%
	5240	Employee Recognition	11,406	13,723	12,293	2,000	2,000	0	0%
	5245	Wellness & Coaching	1,250	2,719	1,658	4,100	4,100	0	0%
	6015	Supplies	2,270	2,804	1,730	2,500	4,750	2,250	90%
	6070	Uniforms	0	0	0	0	1,000	1,000	0%
	6080	Mileage	169	309	48	500	600	100	20%
	8030	Miscellaneous Fees	0	0	1,080	0	0	0	0%

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2025/26 BUDGET

Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026-2025 Budget Variance	Percent %
Fund: 01 - General Fund								
	Division Total: 18 - Human Resources	**317,688**	**266,897**	**362,405**	**357,347**	**483,045**	**125,698**	**35%**
Division: 20 - Volunteer								
4001	Full Time Salaries	64,535	66,602	70,111	78,214	78,978	764	1%
4002	Part-Time Salaries	0	0	17,117	22,500	26,229	3,729	17%
4010	Overtime	0	215	215	250	250	0	0%
5001	Conferences & Meetings	1	145	279	400	400	0	0%
5090	Insurance-Employees	5,379	4,985	5,376	5,693	6,295	602	11%
5130	Telephone	1,143	899	1,067	1,450	1,500	50	3%
5200	Association Dues	636	696	636	750	750	0	0%
5210	Safety & Training	960	1,566	2,595	2,500	2,600	100	4%
5231	Recruitment	500	0	0	0	0	0	0%
5241	Recognition	7,385	6,666	6,352	8,800	8,800	0	0%
6015	Supplies	840	3,086	3,319	3,000	3,000	0	0%
6070	Uniforms	0	0	0	0	500	500	100%
6080	Mileage	138	146	759	650	1,000	350	54%
	Division Total: 20 - Volunteer	**81,517**	**85,007**	**107,826**	**124,207**	**130,302**	**6,095**	**5%**
	Department Total: 14 - Human Resources	**399,205**	**351,904**	**470,231**	**481,554**	**613,347**	**131,793**	**27%**
Department: 21 - Field Operations & Maintenance								
Division: 21 - Administrative								
4001	Full Time Salaries	140,882	107,801	119,480	101,892	115,192	13,300	13%
5001	Conferences & Meetings	646	358	962	3,500	3,500	0	0%
5090	Insurance-Employees	16,326	21,360	19,453	23,687	6,282	(17,405)	-73%
5130	Telephone	1,314	899	856	1,050	1,050	0	0%
5200	Association Dues	65	279	0	265	265	0	0%
5210	Safety & Training	2,585	1,796	1,981	5,000	5,000	0	0%
6015	Supplies	549	239	175	750	750	0	0%
6100	Repair & Maint Vehicles	615	8	1,090	1,000	1,500	500	50%
6130	Fuel-Vehicles	2,021	1,818	1,827	2,120	2,247	127	6%
7010	Automotive Equipment	0	0	0	0	46,000	46,000	100%
	New Compact Pickup Truck - $46,000							
	Division Total: 21 - Administrative	**165,003**	**134,558**	**145,824**	**139,264**	**181,786**	**42,522**	**31%**
Division: 22 - Field North								
4001	Full Time Salaries	761,329	760,329	739,558	878,398	891,654	13,256	2%
	New Assistant Ranger Position - $43,984							
4002	Part-Time Salaries	109,215	77,327	89,310	105,881	105,881	0	0%
4010	Overtime	8,592	4,372	10,448	7,500	10,000	2,500	33%
5090	Insurance-Employees	114,405	109,863	122,994	176,783	144,854	(31,929)	-18%

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2025/26 BUDGET

Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026-2025 Budget Variance	Percent %
Fund: 01 - General Fund								
5130	Telephone	14,737	18,999	15,420	26,470	26,500	30	0%
5140	Electricity & Water	42,672	37,753	44,449	45,000	51,000	6,000	13%
5150	Gas	1,424	1,833	1,860	1,200	1,200	0	0%
6010	Office Supplies	3,393	3,247	2,626	3,500	3,500	0	0%
6030	Field Supplies	42,143	44,678	41,761	47,000	48,000	1,000	2%
	Aluminum Picnic Tables for Paul Wolff Campground - $13,000							
6031	De-Icing Salt	7,917	8,857	9,223	9,000	9,000	0	0%
6070	Uniforms	6,217	5,217	3,049	6,500	6,500	0	0%
6090	Repair & Maint Bldg & Grd	110,685	163,528	110,619	79,700	81,050	1,350	2%
	Paul Wolff Split Firewood $10,800							
6100	Repair & Maint Vehicles	27,386	21,194	30,822	28,000	28,000	0	0%
6110	Repair & Maint Equipment	28,362	31,960	31,928	33,000	30,000	(3,000)	-9%
6115	Rental Equipment	1,156	343	0	1,000	0	(1,000)	-100%
6120	Fuel-Heating	3,715	2,580	2,607	3,000	3,000	0	0%
6130	Fuel-Vehicles	60,260	54,208	54,897	63,706	67,528	3,822	6%
7010	Automotive Equipment	61,066	11,147	13,356	377,000	123,319	(253,681)	-67%
	Carry-Over:							
	F450 4X4 Dump Truck #326 $123,319							
7020	Machinery & Equipment	11,025	136,554	92,741	207,800	68,500	(139,300)	-67%
	Wide Area Zero Turn Mower Replacement - $35,000							
	Utility Cart 4x4 Replacement - $16,000							
	Three-Point Mounted Finish Mower - $7,500							
	Division Total: 22 - Field North	**1,415,698**	**1,493,989**	**1,417,667**	**2,100,438**	**1,699,486**	**(400,952)**	**-19%**
Division: 23 - Field South								
4001	Full Time Salaries	856,170	797,006	773,415	943,145	978,875	35,730	4%
4002	Part-Time Salaries	92,128	64,421	89,773	108,168	108,168	0	0%
4010	Overtime	10,345	4,685	10,304	8,500	10,000	1,500	18%
5090	Insurance-Employees	132,687	104,431	106,828	140,513	153,901	13,388	10%
5130	Telephone	33,751	31,645	26,296	33,457	34,200	743	2%
5140	Electricity & Water	59,186	41,674	48,652	65,000	52,000	(13,000)	-20%
5150	Gas	11,596	5,033	6,763	7,500	7,500	0	0%
6010	Office Supplies	845	2,371	1,500	3,500	3,500	0	0%
6030	Field Supplies	28,375	33,238	36,526	40,000	48,000	8,000	20%
	Aluminum Picnic Tables for Big Rock Campground - $13,000							
6031	De-Icing Salt	8,979	3,991	5,005	9,000	9,000	0	0%
6045	Horticultural Supplies	10,847	12,607	9,238	13,650	13,500	(150)	-1%
6070	Uniforms	1,078	6,351	4,425	6,500	6,900	400	6%

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2025/26 BUDGET

Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026-2025 Budget Variance	Percent %
Fund: 01 - General Fund								
6090	Repair & Maint Bldg & Grd	69,381	77,671	87,860	90,050	85,800	(4,250)	-5%
	Big Rock Split Firewood - $10,800							
6100	Repair & Maint Vehicles	20,003	25,489	44,475	25,500	28,000	2,500	10%
6110	Repair & Maint Equipment	29,779	26,442	28,705	27,000	30,000	3,000	11%
6115	Rental Equipment	277	268	0	500	0	(500)	-100%
6120	Fuel-Heating	1,548	3,719	2,810	4,000	4,000	0	0%
6130	Fuel-Vehicles	66,955	60,231	61,108	70,914	75,169	4,255	6%
7010	Automotive Equipment	85,270	26,673	33,881	368,000	303,319	(64,681)	-18%
	Tandem Axle Dump Truck #416 $180,000							
	Carry-Over:							
	F450 4X4 Diesel Dump Truck #428 $123,319							
7020	Machinery & Equipment	31,824	6,566	79,189	115,100	10,000	(105,100)	-91%
	Division Total: 23 - Field South	**1,551,026**	**1,334,513**	**1,456,751**	**2,079,997**	**1,961,832**	**(118,165)**	**-6%**
Division: 24 - Trades								
4001	Full Time Salaries	297,421	265,358	299,576	381,336	411,926	30,590	8%
4002	Part-Time Salaries	2,314	3,856	15,628	25,800	25,800	0	0%
4010	Overtime	140	0	437	1,000	2,500	1,500	150%
5090	Insurance-Employees	45,450	32,720	42,615	69,023	74,591	5,568	8%
5130	Telephone	6,377	6,582	6,409	7,850	7,850	0	0%
5140	Electricity & Water	3,284	2,664	3,625	3,000	3,500	500	17%
5150	Gas	3,069	3,278	2,114	3,400	3,150	(250)	-7%
5210	Safety & Training	0	0	0	0	0	0	0%
6010	Office Supplies	0	258	385	500	500	0	0%
6030	Field Supplies	11,006	9,593	12,654	16,000	16,000	0	0%
6070	Uniforms	180	425	2,105	2,000	2,200	200	10%
6090	Repair & Maint Bldg & Grd	8,616	11,289	10,884	45,000	45,000	0	0%
6092	Repair & Maint Bldg & Grd- Contracted	0	0	0	20,000	26,600	6,600	33%
	Spill Prevention, Control and Countermeasure Plan - $6,200							
	Trades "Building A" Floor Repair - $8,400							
6100	Repair & Maint Vehicles	5,552	3,836	20,448	5,000	5,000	0	0%
6105	Rental Properties Maintenance	7,438	11,737	14,425	120,000	45,000	(75,000)	-63%
	Housing Program Repairs Increase - $20,000							
6106	Historic Structures Maintenance	5,808	4,907	4,128	30,000	5,000	(25,000)	-83%
6110	Repair & Maint Equipment	4,161	12,513	4,605	5,000	5,000	0	0%
6115	Rental Equipment	0	3,593	1,100	1,000	1,000	0	0%
6116	Sign Shop Materials	6,272	8,033	10,527	10,500	13,000	2,500	24%
6117	Tools - Tradesmen	4,933	6,086	3,206	5,000	5,000	0	0%

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2025/26 BUDGET

	Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026-2025 Budget Variance	Percent %
Fund:	**01 - General Fund**								
	6119	Tools- Mechanic	4,901	2,637	4,912	5,000	5,000	0	0%
	6130	Fuel-Vehicles	10,106	9,092	9,134	10,600	11,236	636	6%
	7010	Automotive Equipment	0	0	0	75,000	287,174	212,174	283%
		F-450 Chassis Cab Upfitting (3) Carry-Over $123,938, New Money $91,132, Total Cost - $215,070							
		Carry-Over:							
		F-250 4X4 Diesel Truck #104 - $72,104							
	7020	Machinery & Equipment	0	0	0	50,000	14,000	(36,000)	-72%
		Tire Machine Replacement - $14,000							
		Division Total: 24 - Trades	**427,027**	**398,457**	**468,919**	**892,009**	**1,016,027**	**124,018**	**14%**
		Department Total: 21 - Field Operations & Maintenance	**3,558,754**	**3,361,517**	**3,489,161**	**5,211,708**	**4,859,131**	**(352,577)**	**-7%**
Department:	**31 - Natural Resources**								
	4001	Full Time Salaries	583,509	588,704	682,625	763,441	833,676	70,235	9%
		Increase for Plant Ecologist Position $9,953							
	4002	Part-Time Salaries	43,751	13,950	18,417	35,263	35,263	0	0%
	4010	Overtime	3,028	2,936	4,132	4,000	4,200	200	5%
	5001	Conferences & Meetings	3,483	2,623	4,059	7,500	7,500	0	0%
	5090	Insurance-Employees	109,583	94,092	114,423	147,931	140,857	(7,074)	-5%
	5130	Telephone	7,610	6,436	6,825	9,133	9,133	0	0%
	5140	Electricity & Water	8,525	8,323	8,523	8,400	8,400	0	0%
	5150	Gas	1,280	1,021	836	0	0	0	0%
	5210	Safety & Training	2,917	1,146	3,338	3,200	3,200	0	0%
	6030	Field Supplies	32,270	30,861	30,001	32,000	33,000	1,000	3%
	6033	Natural Resources Studies/Projects	41,521	43,703	43,312	54,647	62,000	7,353	13%
		Increase of $7,353 for Blanding's Head-Starting							
	6034	Agricultural Soil Testing	0	0	0	10,000	20,000	10,000	100%
		Increase of $10,000 (Full Year of Soil Testing)							
	6035	Native Seed & Plants	121,935	130,114	121,271	140,000	240,000	100,000	71%
		Increase of $100,000							
	6038	Herbicide	11,052	15,850	18,025	20,000	20,000	0	0%
	6070	Uniforms	2,866	3,538	4,178	3,500	3,750	250	7%
	6090	Repair & Maint Bldg & Grd	17,546	10,202	9,724	11,500	11,500	0	0%
	6100	Repair & Maint Vehicles	6,616	4,033	3,120	8,000	8,000	0	0%
	6110	Repair & Maint Equipment	12,264	10,799	15,051	22,000	15,000	(7,000)	-32%
	6115	Rental Equipment	245	813	0	1,000	1,000	0	0%
	6130	Fuel-Vehicles	16,423	14,774	14,980	17,384	18,427	1,043	6%
	7010	Automotive Equipment	957	76,791	13,920	99,000	180,000	81,000	82%
		Replacement Ford F-550 - $110,000							

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2025/26 BUDGET

Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026-2025 Budget Variance	Percent %
Fund: 01 - General Fund								
	Replacement Ford F-450 - $70,000							
7020	Machinery & Equipment	32,677	97,675	67,383	6,000	51,000	45,000	750%
	Replacement (1) Schulte XH1500 Mowers - $46,000							
	40 Gallon Slip In Unit for Polaris Ranger 4X4 - $5,000							
7063	Tree & Brush Thinning	100,000	100,000	92,678	100,000	100,000	0	0%
7064	Weed Management	139,922	78,558	142,680	140,000	140,000	0	0%
7065	Land Management -Contracted Burns	0	0	0	0	25,000	25,000	100%
	New Account - $25,000							
7066	Donated Lands Management	0	0	0	42,000	35,000	(7,000)	-17%
	Department Total: 31 - Natural Resources	**1,299,979**	**1,336,943**	**1,419,501**	**1,685,899**	**2,005,906**	**320,007**	**16%**
Department:	**35 - Planning & Land Protection**							
4001	Full Time Salaries	178,745	180,494	191,277	209,760	215,466	5,706	3%
4002	Part-Time Salaries	1,177	0	3,600	5,250	8,850	3,600	69%
5001	Conferences & Meetings	2,100	915	3,249	3,000	4,000	1,000	33%
5070	Professional Fees	0	3,245	17,350	41,500	10,000	(31,500)	-76%
5090	Insurance-Employees	12,040	36,175	31,896	34,264	37,030	2,766	8%
5130	Telephone	2,680	1,950	1,882	2,100	2,100	0	0%
5200	Association Dues	861	759	1,320	1,700	2,000	300	18%
5210	Safety & Training	0	675	63	500	500	0	0%
6015	Supplies	1,480	1,019	333	2,000	2,000	0	0%
6080	Mileage	132	0	225	400	350	(50)	-13%
6100	Repair & Maint Vehicles	2,656	518	32	525	525	0	0%
6130	Fuel-Vehicles	1,390	1,250	1,279	1,484	1,529	45	3%
7020	Machinery & Equipment	1,233	1,233	1,282	1,350	2,500	1,150	85%
	Department Total: 35 - Planning & Land Protection	**204,493**	**228,232**	**253,790**	**303,833**	**286,850**	**(16,983)**	**-6%**
Department:	**41 - Community Engagement & Education**							
Division:	**41 - Community Engagement**							
4001	Full Time Salaries	158,133	173,545	221,937	246,021	258,529	12,508	5%
4002	Part-Time Salaries	26,005	21,110	36,198	24,000	48,111	24,111	100%
4010	Overtime	0	0	0	0	0	0	0%
5001	Conferences & Meetings	1,762	4,030	5,283	5,000	5,000	0	0%
5030	Public Relations	59,892	85,792	81,822	147,446	85,000	(62,446)	-42%
5031	Bench & Tree Program	9,403	3,096	11,196	7,000	8,000	1,000	14%
5090	Insurance-Employees	27,180	27,603	39,382	41,915	53,255	11,340	27%
5130	Telephone	5,944	5,106	5,063	6,500	6,000	(500)	-8%
5140	Electricity & Water	2,290	1,979	2,705	3,000	3,200	200	7%
5150	Gas	2,850	2,961	1,724	2,300	2,500	200	9%

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2025/26 BUDGET

Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026-2025 Budget Variance	Percent %
Fund: 01 - General Fund								
5200	Association Dues	346	1,024	2,495	1,000	2,500	1,500	150%
5210	Safety & Training	0	0	0	500	250	(250)	-50%
6010	Office Supplies	170	2,604	182	1,000	1,000	0	0%
6015	Supplies	0	191	608	0	0	0	0%
6080	Mileage	404	293	1,193	300	1,000	700	233%
6090	Repair & Maint Bldg & Grd	8,924	23,006	12,206	10,000	13,500	3,500	35%
Division Total: 41 - Community Engagement		**303,304**	**352,339**	**421,994**	**495,982**	**487,845**	**(8,137)**	**-2%**
Division: 42 - Nature Education								
4001	Full Time Salaries	265,832	264,438	272,323	303,555	302,079	(1,476)	0%
4002	Part-Time Salaries	21,651	27,463	29,569	42,986	45,233	2,247	5%
4010	Overtime	189	0	11	0	0	0	0%
5001	Conferences & Meetings	96	2,253	2,607	2,700	3,000	300	11%
5090	Insurance-Employees	56,005	45,545	55,167	58,518	78,412	19,894	34%
5130	Telephone	7,538	6,522	6,870	9,000	8,500	(500)	-6%
5140	Electricity & Water	7,878	9,295	12,674	9,295	9,200	(95)	-1%
5150	Gas	5,021	3,324	2,209	3,000	3,400	400	13%
5200	Association Dues	749	555	575	800	700	(100)	-13%
5210	Safety & Training	209	0	141	150	150	0	0%
6015	Supplies	134	201	153	0	0	0	0%
6020	Nature Center Supplies	13,099	12,371	16,803	22,108	22,700	592	3%
	Traveling Exhibits $8,000							
6070	Uniforms	1,626	1,114	965	900	900	0	0%
6080	Mileage	3,776	5,243	7,676	5,143	5,000	(143)	-3%
6090	Repair & Maint Bldg & Grd	16,243	32,875	24,468	28,500	28,000	(500)	-2%
6100	Repair & Maint Vehicles	0	0	0	1,000	1,000	0	0%
6130	Fuel-Vehicles	0	0	1,096	1,272	1,348	76	6%
7010	Automotive Equipment	0	0	0	0	3,000	3,000	100%
	Truck Cap for Nature Programs $3,000							
7020	Machinery & Equipment	0	0	0	17,000	0	(17,000)	-100%
Division Total: 42 - Nature Education		**400,046**	**411,197**	**433,308**	**505,927**	**512,622**	**6,695**	**1%**
Department Total: 41 - Community Engagement & Education		**703,350**	**763,537**	**855,302**	**1,001,909**	**1,000,467**	**(1,442)**	**0%**
Department: 51 - Public Safety								
Division: 51 - Police								
4001	Full Time Salaries	476,815	498,472	494,295	557,811	584,650	26,839	5%
4002	Part-Time Salaries	150,955	149,037	172,569	130,000	183,719	53,719	41%
	New Part-Time Amin. Position - $23,266							
4010	Overtime	7,846	9,069	16,767	10,000	12,000	2,000	20%

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2025/26 BUDGET

	Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026-2025 Budget Variance	Percent %
Fund:	**01 - General Fund**								
	5001	Conferences & Meetings	821	836	922	2,500	2,500	0	0%
	5090	Insurance-Employees	64,017	73,235	98,857	128,462	114,854	(13,608)	-11%
	5130	Telephone	15,344	14,978	13,096	13,905	15,000	1,095	8%
	5195	Dispatch Services	39,404	41,374	43,443	50,896	53,176	2,280	4%
		KaneComm & StarComm Radio Dispatch Fees - Increase of $2,280							
	5200	Association Dues	3,250	2,139	2,567	3,000	3,000	0	0%
	5210	Safety & Training	6,685	6,765	3,453	20,450	21,600	1,150	6%
		Taser Maintenance, Training, and Software for (7) Employees (Year 2 of 5) - $6,000							
		Lexipol Policies and Procedures Maintenance - $5,800							
	6015	Supplies	4,076	1,684	2,290	3,500	6,000	2,500	71%
	6060	Police Supplies	10,827	6,863	26,140	34,513	30,000	(4,513)	-13%
		(10) Body Camera Program (Year 3 of 5 Year) - $9,300							
		Flock Camera - $6,000							
		Solar Powered Trail Speed Signs - $3,000							
	6070	Uniforms	8,439	10,641	9,014	8,500	11,000	2,500	29%
	6090	Repair & Maint Bldg & Grd	8,422	3,530	11,926	4,500	6,000	1,500	33%
	6100	Repair & Maint Vehicles	24,142	21,148	13,887	20,000	15,000	(5,000)	-25%
	6130	Fuel-Vehicles	37,899	34,093	34,710	40,280	42,697	2,417	6%
	7010	Automotive Equipment	11,156	41,678	171,216	70,000	160,000	90,000	129%
		F-150 Interceptor Replacement for #224 & #227 - $160,000							
		Department Total: 51 - Public Safety	**870,099**	**915,543**	**1,115,153**	**1,098,317**	**1,261,196**	**162,879**	**15%**
		EXPENSES Total	**9,408,840**	**11,288,849**	**11,478,678**	**12,759,082**	**14,586,848**	**1,827,766**	**14%**
		Fund REVENUES	**10,452,044**	**11,297,613**	**11,515,981**	**12,036,082**	**14,051,168**	**2,015,086**	**17%**
		Fund EXPENSES	**9,408,840**	**11,288,849**	**11,478,678**	**12,759,082**	**14,586,848**	**1,827,766**	**14%**
		Fund Net	**1,043,204**	**8,764**	**37,303**	**(723,000)**	**(535,680)**	**187,319**	**-26%**

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2025/26 BUDGET

Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026-2025 Budget Variance	Percent %
Fund: 02 - IL Municipal Retirement Fund								
REVENUES								
Department: 00 - Revenue								
3001	General Property Tax	9,989	10,056	10,076	10,184	10,188	4	0%
3010	State Replacement Tax	7,905	19,215	12,656	11,688	7,000	(4,688)	-40%
3020	Investment Income/(Loss)	82	1,327	20,769	900	1,500	600	67%
3041	Miscellaneous Income	546	0	0	0	0	0	0%
3100	Interfund Transfers	439,744	2,388,260	253,530	470,122	425,748	(44,374)	-9%
	REVENUES Total	**458,265**	**2,418,858**	**297,031**	**492,894**	**444,436**	**(48,458)**	**-10%**
EXPENSES								
Department: 12 - Finance & Business								
Division: 13 - IMRF								
8020	I.M.R.F.	436,276	2,428,556	336,402	492,894	444,436	(48,458)	-10%
8030	Miscellaneous Fees	0	0	0	0	0	0	0%
	EXPENSES Total	**436,276**	**2,428,556**	**336,402**	**492,894**	**444,436**	**(48,458)**	**-10%**
	Fund REVENUES	**458,265**	**2,418,858**	**297,031**	**492,894**	**444,436**	**(48,458)**	**-10%**
	Fund EXPENSES	**436,276**	**2,428,556**	**336,402**	**492,894**	**444,436**	**(48,458)**	**-10%**
	Fund Net	**21,989**	**(9,698)**	**(39,371)**	**0**	**0**	**0**	**0%**

CONSTRUCTION & DEVELOPMENT FUND
New/Additional Requests

Department	Project #	Projects	Request
Operations-Trades	10601	Bridge Replacements - Project Total - $155,905	15,000
Operations-Trades	11009	Demolitions & Stabilization of Structures - Project Total $101,021	40,000
Operations-Trades	11010	Fox River Trail Renovation & Resurface Engineering (Formerly 31006) - Project Total $808,839	274,300
Operations-Trades	11011	Japanese Garden Pond Engineering	30,000
Operations-Trades	11012	Big Rock FP Restroom Replacement	80,000
Operations-Trades	11013	Resurfacing of River Bend Parking Lot - North	38,000
Operations-Trades	11014	Illinois Prairie Path - Batavia Spur Trail Resurfacing	75,000
Operations-Trades	11015	Big Rock Historical House Stabilization & Remediation (Breon)	78,000
Operations-Trades	11016	Stearns Road Improvements	372,275
Natural Resources	21005	Settler's Hill GC - Multi-Yr Nat Area Mgmt Plan - Project Total $118,600	50,000
Natural Resources	21009	Burlington Prairie Bison Reintroduction - Project Total $133,324	125,000
Natural Resources	21012	Elburn FP Grand Trillium Woodland Project	300,000
Natural Resources	21013	Virgil Ditch Cost Share Project	35,000
Natural Resources	21014	Stearns Road Improvements - Natural Areas	200,000
Natural Resources	21015	ICECF Grant Project at Donahue Property	85,000
Natural Resources	21016	Raceway Woods Landscape Scale Restoration Grant Project	100,000
Planning	30902	Brunner FP Improvements - Project Total $494,649 (Last year $656,418)	475,000
Planning	31021	Muirhead Springs Forest Preserve Outlook Design & Engineering	50,000
Planning	31022	District Administrative Headquarters - Assessment & Site Concept	100,000
Planning	31023	Urban Ecology Station Assessment & Site Concept Plan	50,000
Planning	31024	Glenwood Forest Preserve Improvements	650,000
Planning	31025	Mill Creek Greenway/Brundige Barn Improvements	100,000
Planning	31026	Huntley - New Preserve Access Planning	40,000
Planning	31027	Eakin Creek Crossing	135,000
Administration		Transfer to Land Acquisition Fund	1,500,000
Administration		Transfer to Mitigation Fund	500,000
Golf	60000	Settler's Hill GC Renumbering & Trail Adjustments (Carry-Over/ Previously Project 31019)	150,000
Golf	60001	Hughes Creek GC Path Improvements Phase II	150,000
		Total	**5,797,575**

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2025/26 BUDGET

Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026-2025 Budget Variance	Percent %
Fund:	**03 - Construction & Development Fund**							
REVENUES								
Department:	**00 - Revenue**							
Division:	**00 - Revenue**							
3001	General Property Tax	111,438	111,430	111,704	111,838	4,500,107	4,388,269	3924%
3020	Investment Income/(Loss)	37,293	368,951	474,880	150,000	250,000	100,000	67%
3030	Federal & State Grants	742,620	647,177	395,579	3,224,507	135,000	(3,089,507)	-96%
	ICECF Grant Project at Donahue Property - $85,000							
	Raceway Woods Landscape Scale Restoration Grant Project - $50,000							
3031	Local Grants	0	125,000	0	0	0	0	0%
3040	General Refunds	300,000	0	0	0	0	0	0%
3041	Miscellaneous Income	67,387	27,509	7,879	25,000	0	(25,000)	-100%
3051	Rentals- Agriculture	638,593	633,197	488,954	432,150	403,456	(28,694)	-7%
3053	Golf Courses	0	188,561	450,788	180,000	0	(180,000)	-100%
3064	Settler's Hill Golf Course	0	0	0	624,789	1,551,341	926,552	148%
3063	Hughes Creek Golf Course	0	0	0	709,965	1,737,817	1,027,852	145%
3090	Proceeds From Bond Sales	0	0	0	0	0	0	0%
3100	Interfund Transfers	0	0	0	0	0	0	0%
	REVENUES Total	**1,897,331**	**2,101,824**	**1,929,785**	**5,458,249**	**8,577,721**	**3,119,472**	**57%**
EXPENSES								
Department:	**21 - Field Operations & Maintenance**							
Division:	**24 - Trades**							
5072	Trail Resurfacing	22,767	114,400	0	0	883,839	883,839	100%
	Fox River Trail Renovation & Resurface Engineering & Construction - New Project 11010 (Previously Project 31006), New Money $274,300 -Total $808,839							
	Illinois Prairie Path- Batavia Spur Trail Resurfacing - Project 11014 - Total $75,000							
6095	ADA Projects	0	0	0	36,367	686	(35,681)	-98%
	Carry-Over:							
	ADA Corrections - Project 30511 - $686							
7050	Land Area Development	302,974	312,238	155,466	362,887	930,201	567,314	156%
	Bridge Replacements - Project 10601 - New Money $15,000, Total $155,905							
	Demolitions & Stabilization of Structures - Project 11009 - New Money $40,000, Total $101,021							
	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							
	Big Rock Historical House Stabilization & Remediation (Breon) - Project 11015 - Total $78,000							
	Stearns Road Improvements - Project 11016 - $372,275							
	Carry-Over:							
	Districtwide Bridge Evaluations - Project 11006 - $50,000							

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2025/26 BUDGET

Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026-2025 Budget Variance	Percent %
Fund:	**03 - Construction & Development Fund**							
	Creek Bend Lighting Upgrade - Project 11007 - $25,000							
7052	Aurora Bridge Project	0	0	0	0	0	0	0%
8030	Miscellaneous Fees	0	0	186,570	0	0	0	0%
	Department Total: 21 - Field Operations & Maintenance	**325,741**	**426,638**	**342,036**	**399,254**	**1,814,726**	**1,415,472**	**355%**
Department:	**31 - Natural Resources**							
Division:	**31 - Restoration**							
7060	Restoration	227,173	686,495	990,135	1,246,347	1,576,093	329,746	26%
	ICECF Grant Project at Donahue Property - Project 21015 $85,000							
	Raceway Woods Landscape Scale Restoration Grant - Project 21016 - $100,000							
	Settler's Hill GC - Multi-Year Natural Area Management Plan - Project 21005 - New Money $50,000, Total $118,600							
	Burlington Prairie FP - Bison Reintroduction- Project 21009 - New Money $125,000 - Total $133,324							
	Elburn FP Grand Trillium Woodland Project - Project 21012 - $300,000							
	Virgil Ditch Cost Share Project - Project 21013 - $35,000							
	Stearns Road Natural Area Improvements - Project 21014 - $200,000							
	Carry-Over:							
	Vegetation Inventories Updated - Project 20603 - $1,979							
	Pingree Grove Wetland Bird Habitat Enhancements - Project 20604 - $48,929							
	Hoscheit Woods Rusty Patch Bumblebee Habitat - Project 21001 - $3,612							
	Big Rock FP Bald Eagle & Wild Turkey Habitat - Project 21003 - $115,165							
	Oakhurst FP Teasel Control - Project 21004 - $29,500							
	Fabyan FP Multi-Year Natural Area Management Plan - Project 21007 - $6,880							
	Fiddlehead Woodland Restoration - Project 21008 - Total $69,252							
	Big Rock FP Revitalizing Oak Savanna - Project 21010 - $16,469							
	Bliss Woods FP Maple Esker Woodland Project - Project 21011 - $312,383							
	Department Total: 31 - Natural Resources	**227,173**	**686,495**	**990,135**	**1,246,347**	**1,576,093**	**329,746**	**26%**
Department:	**35 - Planning & Acquisition**							
Division:	**35 - Planning**							
5070	Professional Fees	364,304	447,110	537,281	3,957,975	3,374,088	(583,887)	-15%
	Muirhead Springs Forest Preserve Overlook Design & Engineering - Project 31021 - $50,000							
	District Administrative Headquarters - Assessment & Site Concept - Project 31022 - $100,000							
	Urban Ecology Station Assessment & Site Concept Plan - Project 31023 - $50,000							
	Carry-Over:							
	Kane County Geneva Creek (Grotto) Stream Bank & Channel Improvements - Project 31015 - $50,000							
	Raymond Street Reroute Engineering - Project 30320 - $1,274							
	Carpentersville Dam Removal - Project 30321 - $2,083,203							
	Settler's Hill Golf Course Improvements - Project 30323 - $167,928							
	Great Western Trail Extension - Project 30406 - $405,979							

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2025/26 BUDGET

Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026-2025 Budget Variance	Percent %
Fund:	**03 - Construction & Development Fund**							
	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 - $26,497							
	Freeman Kame FP- Hunt Club Road Repair - Project 31007 - $36,273							
	Chicago Premium Outlets - Berm Stabilization Engineering - Project 31008 - $50,000							
	Settler's Hill Golf Course Clubhouse, Cart Storage, and Parking lot Engineering/Architectural Design - Project 31009 - $116,509							
	Big Rock FP Deer Valley Restoration - Project 31010 - $35,000							
7050	Land Area Development	3,851,866	617,854	436,188	6,019,337	5,225,379	(793,958)	-13%
	Brunner FP Improvements - Project 30902 - New Money $475,000, Total $494,649							
	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 - $40,000							
	Eakin Creek Crossing - Project 31027 - $135,000							
	Carry-Over:							
	Jon J Duerr FP Renovation - Project 31003 - $249,539							
	Fabyan Windmill Protection & Improvement - Project 31012 $1,017,500							
	Mill Creek Greenway Engineering & Construction - Project 31013 - $1,221,892							
	Big Rock FP Limestone Trail Resurfacing - Project 31014 - $220,640							
	Centennial Anniversary Improvements at Johnson's Mound - Project 31016 - $444,608							
	Fitchie Creek Forest Preserve Limestone Trail Restoration- Project 31017 - $300,000							
	Hughes Creek GC Path Improvements - Project 31018 - $150,000							
	Campton FP Shelter Rebuild (PDRMA CLAIM) - Project 31020 - $201,551							
8070	Interfund Transfers	0	0	1,826,963	500,000	2,000,000	1,500,000	300%
	Transfer to Land Acquisition Fund - $1,500,000							
	Transfer to Wetland Mitigation Fund - $500,000							
	Department Total: 35 - Planning & Acquisition	**4,216,170**	**1,064,963**	**2,800,432**	**10,477,312**	**10,599,467**	**122,155**	**1%**
Department:	**99 - Golf Courses**							
Division:	**01 - Hughes Creek Golf Course**							
4001	Full Time Salaries	0	0	0	361,602	727,031	365,429	101%
5001	Conf & Mtgs	0	0	0	6,200	8,950	2,750	44%
5020	Organizational Support	0	0	0	24,242	48,595	24,353	100%
5070	Professional Fees	0	0	0	37,000	70,390	33,390	90%
5090	Insurance - Employees	0	0	0	27,000	54,000	27,000	100%
5100	Insurance - General	0	0	0	4,800	9,600	4,800	100%
5130	Telephone	0	0	0	6,000	12,225	6,225	104%
5140	Electricity & Water	0	0	0	14,000	37,800	23,800	170%

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2025/26 BUDGET

Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026-2025 Budget Variance	Percent %
Fund:	**03 - Construction & Development Fund**							
5150	Gas	0	0	0	7,750	12,075	4,325	56%
5181	Banking Fees	0	0	0	18,845	39,764	20,919	111%
5200	Assoc Dues	0	0	0	3,310	5,670	2,360	71%
6015	Supplies	0	0	0	84,058	204,628	120,570	143%
6030	Field Supplies	0	0	0	3,050	4,100	1,050	34%
6038	Herbicide	0	0	0	20,107	61,552	41,445	206%
6070	Uniforms	0	0	0	3,250	4,300	1,050	32%
6090	Repair & Maint Bldgs & Grounds	0	0	0	28,940	43,630	14,690	51%
6110	Repair & Maint Equip	0	0	0	42,443	85,508	43,065	101%
7020	Machinery & Equipment	0	0	0	76,502	214,476	137,974	180%
7050	Land Area Development	0	0	0	0	150,000	150,000	100%
	Hughes Creek GC Path Improvements Phase II - Project 60001 $150,000							
8030	Misc Fees	0	0	0	12,044	16,400	4,356	36%
	Division Total: 01 - Hughes Creek Golf Course	**0**	**0**	**0**	**781,143**	**1,810,694**	**1,029,551**	**132%**
Division:	**02 - Settler's Hill Golf Course**							
4001	Full Time Salaries	0	0	0	297,922	650,691	352,769	118%
5001	Conf & Mtgs	0	0	0	7,700	8,450	750	10%
5020	Organizational Support	0	0	0	22,188	53,087	30,899	139%
5070	Professional Fees	0	0	0	31,500	79,890	48,390	154%
5090	Insurance - Employees	0	0	0	24,476	50,472	25,996	106%
5100	Insurance - General	0	0	0	4,800	9,600	4,800	100%
5130	Telephone	0	0	0	11,250	14,025	2,775	25%
5140	Electricity & Water	0	0	0	16,500	40,425	23,925	145%
5150	Gas	0	0	0	7,750	12,075	4,325	56%
5181	Banking Fees	0	0	0	14,035	35,733	21,698	155%
5200	Assoc Dues	0	0	0	4,160	5,520	1,360	33%
6015	Supplies	0	0	0	50,837	125,010	74,173	146%
6030	Field Supplies	0	0	0	8,450	16,100	7,650	91%
6038	Herbicide	0	0	0	20,107	61,945	41,838	208%
6070	Uniforms	0	0	0	4,900	2,000	(2,900)	-59%
6090	Repair & Maint Bldgs & Grounds	0	0	0	24,190	43,130	18,940	78%
6110	Repair & Maint Equip	0	0	0	42,193	78,790	36,597	87%
7020	Machinery & Equipment	0	0	0	76,502	213,996	137,494	180%
7050	Land Area Development	0	0	0	0	150,000	150,000	100%
	Carry-Over:							
	Settler's Hill GC Renumbering & Trail Adjustments - Project 60000 (Previously Project 31019) - $150,000							
8030	Misc Fees	0	0	0	6,244	13,849	7,605	122%

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2025/26 BUDGET

Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026-2025 Budget Variance	Percent %
Fund:	03 - Construction & Development Fund							
	Division Total: 02 - Settler's Hill Golf Course	0	0	0	675,704	1,664,788	989,084	146%
	Department Total: 99 - Golf Courses	0	0	0	1,456,847	3,475,482	2,018,635	139%
	EXPENSES Total	4,769,085	2,178,096	4,132,604	13,579,760	17,465,768	3,886,008	29%
	Fund REVENUES	1,897,331	2,101,824	1,929,785	5,458,249	8,577,721	3,119,472	57%
	Fund EXPENSES	4,769,085	2,178,096	4,132,604	13,579,760	17,465,768	3,886,008	29%
	Fund Net	(2,871,754)	(76,271)	(2,202,819)	(8,121,511)	(8,888,047)	(766,536)	9%

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2025/26 BUDGET

Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026-2025 Budget Variance	Percent %
Fund: 04 - Debt Service Fund								
REVENUES								
Department: 00 - Revenue								
Division: 00 - Revenue								
3001	General Property Tax	15,717,478	15,704,399	15,700,804	15,708,869	15,670,144	(38,725)	0%
3010	State Replacement Tax	5,185	9,606	6,328	6,843	3,900	(2,943)	-43%
3020	Investment Income/(Loss)	24,821	354,630	598,518	350,000	420,000	70,000	20%
3041	Miscellaneous Income	20,422	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	**15,767,906**	**16,068,635**	**16,305,651**	**16,065,712**	**16,094,044**	**28,332**	**0%**
EXPENSES								
Department: 12 - Finance & Business								
Division: 14 - Debt Service								
8030	Miscellaneous Fees	5,708	6,538	4,800	7,000	7,000	0	0%
8040	Bond Expense	11,410,000	11,910,000	12,430,000	12,965,000	13,385,000	420,000	3%
	GO Bond 2015A $1,830,000							
	GO Bond 2016A $485,000							
	GO Bond 2016C $8,310,000							
	GO Bond 2017A $1,255,000							
	GO Bond 2020 $1,505,000							
8050	Interest Expense	3,939,856	3,431,339	2,880,456	2,359,057	1,909,257	(449,800)	-19%
	GO Bond 2015A $27,450							
	GO Bond 2016A $12,125							
	GO Bond 2016C $362,550							
	GO Bond 2017A $1,156,007							
	GO Bond 2020 $351,125							
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	**15,355,564**	**15,347,876**	**15,315,256**	**15,331,057**	**15,301,257**	**(29,800)**	**0%**
	Fund REVENUES	**15,767,906**	**16,068,635**	**16,305,651**	**16,065,712**	**16,094,044**	**28,332**	**0%**
	Fund EXPENSES	**15,355,564**	**15,347,876**	**15,315,256**	**15,331,057**	**15,301,257**	**(29,800)**	**0%**
	Fund Net	**412,342**	**720,759**	**990,394**	**734,655**	**792,787**	**58,132**	**8%**

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2025/26 BUDGET

Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Budget	2025 Amended Budget	2026 Adopted Budget	2026-2025 Budget Variance	Percent %
Fund: 05 - Land Acquistion Fund								
REVENUES								
Department: 00 - Revenue								
Division: 00 - Revenue								
3020	Investment Income/(Loss)	42,475	410,138	432,788	75,000	150,000	75,000	100%
3030	Federal & State Grants	0	0	0	1,000,000	1,725,000	725,000	73%
3041	Miscellaneous Income	282,864	3,000	19,599	0	0	0	0%
3090	Proceeds From Bond Sales	0	0	0	0	0	0	0%
3100	Interfund Transfers	0	0	0	0	2,500,000	2,500,000	100%
	Transfer From General Fund $1,000,000							
	Transfer From Construction & Development Fund $1,500,000							
	REVENUES Total	**325,340**	**413,138**	**452,387**	**1,075,000**	**4,375,000**	**3,300,000**	**307%**
EXPENSES								
Department: 35 - Planning & Acquisition								
Division: 36 - Land Acquisition								
5180	Consulting Services	1,400	0	1,826	5,000	6,000	1,000	20%
5190	Surveys & Appraisals	11,630	42,435	25,535	30,000	35,000	5,000	17%
7080	Land Acquisition	269,555	5,173,780	1,785,125	10,436,305	32,000,000	21,563,695	207%
8030	Miscellaneous Fees	0	0	55,000	0	0	0	0%
	EXPENSES Total	**282,585**	**5,216,215**	**1,867,486**	**10,471,305**	**32,041,000**	**21,569,695**	**206%**
	Fund REVENUES	**325,340**	**413,138**	**452,387**	**1,075,000**	**4,375,000**	**3,300,000**	**307%**
	Fund EXPENSES	**282,585**	**5,216,215**	**1,867,486**	**10,471,305**	**32,041,000**	**21,569,695**	**206%**
	Fund Net	**42,754**	**(4,803,077)**	**(1,415,100)**	**(9,396,305)**	**(27,666,000)**	**(18,269,695)**	**194%**

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2025/26 BUDGET

Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026-2025 Budget Variance	Percent %
Fund: 06 - Insurance Liability Fund								
REVENUES								
Department: 00 - Revenue								
Division: 00 - Revenue								
3001	General Property Tax	9,989	10,056	10,076	10,184	10,188	4	0%
3020	Investment Income/(Loss)	223	1,838	3,434	2,300	2,500	200	9%
3041	Miscellaneous Income	1,368	0	0	0	0	0	0%
3100	Interfund Transfers	285,646	311,083	317,083	395,108	439,056	43,948	11%
	REVENUES Total	**297,226**	**322,977**	**330,593**	**407,592**	**451,744**	**44,152**	**11%**
EXPENSES								
Department: 12 - Finance & Business								
Division: 15 - Insurance Liability								
5100	Insurance-General	146,431	159,941	149,903	227,031	254,275	27,244	12%
5110	Worker's Compensation	137,307	140,085	147,093	157,593	173,352	15,759	10%
5120	Unemployment Compensation	10,446	14,470	23,441	22,968	24,116	1,148	5%
8030	Miscellaneous Fees	0	0	0	0	0	0	0%
	EXPENSES Total	**294,184**	**314,496**	**320,437**	**407,592**	**451,744**	**44,151**	**11%**
	Fund REVENUES	**297,226**	**322,977**	**330,593**	**407,592**	**451,744**	**44,152**	**11%**
	Fund EXPENSES	**294,184**	**314,496**	**320,437**	**407,592**	**451,744**	**44,151**	**11%**
	Fund Net	**3,042**	**8,481**	**10,156**	**(0)**	**0**	**0**	**0%**

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2025/26 BUDGET

Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026-2025 Budget Variance	Percent %
Fund: 07 - Events & Cultural Fund								
REVENUES								
Department: 00 - Revenue								
Division: 00 - Revenue								
3020	Investment Income/(Loss)	38,116	49,886	77,689	40,000	70,000	30,000	75%
3021	Adjustment to Accrued Income	54	1,395	4,148	0	0	0	0%
3022	Schwab Gain/Loss on Investment	(130,108)	(32,067)	48,070	0	0	0	0%
3041	Miscellaneous Income	30,150	25,000	125,000	25,000	25,000	0	0%
3054	Baseball Income	500,000	500,000	500,000	500,000	500,000	0	0%
3300	Developer Contribution	0	400,488	0	0	0	0	0%
	REVENUES Total	**438,212**	**944,702**	**754,906**	**565,000**	**595,000**	**30,000**	**5%**
EXPENSES								
Department: 41 - Community Affairs & Education								
Division: 43 - Events & Cultural Centers								
5181	Banking Services	3,323	3,183	3,282	3,500	3,500	0	0%
7090	Depreciation	720,014	741,031	749,010	675,006	643,949	(31,057)	-5%
8030	Miscellaneous Fees	920	179,000	0	0	0	0	0%
8040	Bond Expense	0	0	0	545,000	560,000	15,000	3%
	GO Bond 2016B $560,000							
8050	Interest Expense	98,825	87,664	75,058	60,810	44,235	(16,575)	-27%
	GO Bond 2016B $44,235							
8075	Amortization Expense	24,412	24,412	24,412	24,412	24,412	0	0%
	EXPENSES Total	**847,495**	**1,035,289**	**851,761**	**1,308,728**	**1,276,096**	**(32,632)**	**-2%**
	Fund REVENUES	**438,212**	**944,702**	**754,906**	**565,000**	**595,000**	**30,000**	**5%**
	Fund EXPENSES	**847,495**	**1,035,289**	**851,761**	**1,308,728**	**1,276,096**	**(32,632)**	**-2%**
	Fund Net	**(409,283)**	**(90,587)**	**(96,855)**	**(743,728)**	**(681,096)**	**62,632**	**-8%**

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2025/26 BUDGET

Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026-2025 Budget Variance	Percent %
Fund: 08 - Social Security Fund								
REVENUES								
Department: 00 - Revenue								
Division: 00 - Revenue								
3001	General Property Tax	9,989	10,056	10,076	10,184	10,188	4	0%
3010	State Replacement Tax	5,185	9,607	6,328	6,843	4,000	(2,843)	-42%
3020	Investment Income/(Loss)	661	767	1,458	650	650	0	0%
3100	Interfund Transfers	358,313	354,594	361,040	443,181	494,994	51,813	12%
	REVENUES Total	**374,148**	**375,024**	**378,902**	**460,858**	**509,832**	**48,974**	**11%**
EXPENSES								
Department: 12 - Finance & Business								
Division: 16 - Social Security								
8030	Miscellaneous Fees	0	0	0	0	0	0	0%
8060	Social Security Tax	377,026	365,302	387,661	460,858	509,832	48,974	11%
	EXPENSES Total	**377,026**	**365,302**	**387,661**	**460,858**	**509,832**	**48,974**	**11%**
	Fund REVENUES	**374,148**	**375,024**	**378,902**	**460,858**	**509,832**	**48,974**	**11%**
	Fund EXPENSES	**377,026**	**365,302**	**387,661**	**460,858**	**509,832**	**48,974**	**11%**
	Fund Net	**(2,878)**	**9,722**	**(8,758)**	**0**	**0**	**(0)**	**0%**

MITIGATION FUND
New/Additional Requests

Department	Project #	Projects	Request
Planning	51002	Wetland Monitoring and Reporting - Project Total $81,156	37,110
Planning	51003	Wetland Planting & 5 Year Monitoring - Project Total $1,719,259	438,028
		Total	**475,138**

FOREST PRESERVE DISTRICT OF KANE COUNTY

FISCAL YEAR 2025/26 BUDGET

Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2026 Adopted Budget	2026-2025 Budget Variance	Percent %
Fund: 11 - Mitigation								
REVENUES								
Department: 00 - Revenue								
Division: 00 - Revenue								
3020	Investment Income/(Loss)	2,122	135,308	191,373	115,000	60,000	(55,000)	-48%
3095	Wetland Mitigation Credit	688,233	2,728,485	0	0	0	0	0%
3096	Stream Mitigation Credit	217,830	407,095	385,630	0	0	0	0%
3100	Interfund Transfers	0	0	3,426,963	500,000	500,000	0	0%
	Transfer from Construction & Development Fund - $500,000							
	REVENUES Total	**908,185**	**3,270,888**	**4,003,966**	**615,000**	**560,000**	**(55,000)**	**-9%**
EXPENSES								
Department: 35 - Planning & Acquisition								
Division: 35 - Planning								
5070	Professional Fees	190,523	1,484,565	4,583,754	3,292,577	2,066,322	(1,226,255)	-37%
	Monitoring & Reporting - Project 51002 - New Money $37,110, Total $81,156							
	Wetland Planting & Monitoring - Project 51003 - New Money $438,028, Total $1,719,259							
	Carry-Over:							
	Construction, Construction Observation, Engineering - Project 51001 - $265,907							
7050	Land Area Development	2,425	0	0	0		0	0%
	EXPENSES Total	**192,948**	**1,484,565**	**4,583,754**	**3,292,577**	**2,066,322**	**(1,226,255)**	**-37%**
	Fund REVENUES	**908,185**	**3,270,888**	**4,003,966**	**615,000**	**560,000**	**(55,000)**	**-9%**
	Fund EXPENSES	**192,948**	**1,484,565**	**4,583,754**	**3,292,577**	**2,066,322**	**(1,226,255)**	**-37%**
	Fund Net	**715,237**	**1,786,322**	**(579,788)**	**(2,677,577)**	**(1,506,322)**	**(1,281,255)**	**48%**

STATE OF ILLINOIS)
SS.
COUNTY OF KANE)

REPORT NO. TMP-25-465

PRESENTATION AND APPROVAL OF THE CLOSED SESSION MINUTES

AGENDA MEMORANDUM

DATE: April 22, 2025

TO: Forest Preserve District Finance & Administration Committee

FROM: Benjamin Haberthur, Executive Director

SUBJECT: Presentation and Approval of Closed Session Minutes from January 2020 through February 2025

PURPOSE:

The purpose of this memorandum is to provide the Committee with information to consider the release of Closed Session minutes and to request permission to destroy audio recordings of which are older than 18 months and completely released.

BACKGROUND:

The Finance and Administration Committee of the Forest Preserve District of Kane County, Kane County, Illinois has reviewed the minutes of the Closed Sessions pursuant to Illinois Complied Statute 5ILCS 120/2.03 and has made a determination as to whether the need for confidentiality still exists as to all or part of those minutes which have not been made fully public.

The Committee has determined that the need for confidentiality still exists as to the Closed Session minutes of: 01/28/2020, 02/25/2020, 02/23/2021, 05/25/2021, 06/22/2021, 07/27/2021, 09/28/2021, 01/25/2022, 05/24/2022, 09/27/2022, 10/25/2022, 01/24/2023, 02/21/2023, 04/25/2023, 05/23/2023, 4/25/2023, 05/23/23, 03/26/2024, 06/25/2024, 07/23/2024, 09/24/2024, 01/28/2025 and 02/25/2025.

The Committee has determined that there is no longer a need for partial or full confidentiality as to the Closed Session minutes of: 09/27/2022, 11/15/2022, 02/27/2024, 03/26/2024, 06/25/2024, 07/23/2024, 08/27/2024, 09/24/2024 and 10/22/2024.

RECOMMENDATION:

The Committee recommends the approval of the Closed Session minutes as presented.

ATTACHMENTS:

None.