

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 Big Rock Split Firewood - \$10,800	69,381	77,671	87,860	90,050	85,800	(4,250)	-5%
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 Tandem Axle Dump Truck #416 \$180,000 Carry-Over: F450 4X4 Diesel Dump Truck #428 \$123,319	85,270	26,673	33,881	368,000	303,319	(64,681)	-18%
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 Spill Prevention, Control and Countermeasure Plan - \$6,200 Trades "Building A" Floor Repair - \$8,400	0	0	0	20,000	26,600	6,600	33%
6100	Repair & Maint Vehicles	5,552	3,836	20,448	5,000	5,000	0	0%
6105	Rental Properties Maintenance Housing Program Repairs Increase - \$20,000	7,438	11,737	14,425	120,000	45,000	(75,000)	-63%
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

		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 Acquisition 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	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%