

ORDINANCE #25-11-001
GENERAL FUND TAX LEVY ORDINANCE
OF THE KENDALL COUNTY FOREST PRESERVE DISTRICT FOR THE
FISCAL YEAR BEGINNING DECEMBER 1, 2025 AND ENDING
NOVEMBER 30, 2026

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS
OF THE KENDALL COUNTY FOREST PRESERVE DISTRICT,
KENDALL COUNTY, ILLINOIS, AS FOLLOWS:

SECTION 1 That there is required to be raised by taxation, and that there is levied upon all taxable property within the territorial limits of said Kendall County Forest Preserve District for the fiscal year beginning December 1, 2025 and ending November 30, 2026, the total sum of Eight Hundred Forty-Two Thousand Two Hundred Forty-Five dollars (\$842,245) as is provided:

Salaries - Full-Time	\$358,191
Salaries - Part-Time	\$155,829
Equipment	\$20,000
Fuel - Gas & Oil	\$12,000
Telephone	\$6,000
Electric	\$7,000
Gas	\$7,000
Publicity & Promotion	\$1,200
Contractual Services	\$10,000
Supplies - Shop	\$5,000
Uniforms	\$2,000
Office Supplies	\$6,000
Conferences	\$1,000
Preserve Improvements	\$5,000
Audit	\$13,000
Refuse Pickup	\$11,000
Insurance	\$64,180
Medical Insurance	\$80,000
Legal Publications	\$500
Natural Area Supplies	\$500
IMRF & SS	\$76,845
TOTAL	<u><u>\$842,245</u></u>

SECTION 2 That the Secretary of said District is hereby directed to cause this Ordinance to be immediately published at least once in a newspaper published within said District and to incur the necessary expenses thereof, and said Secretary is hereby directed to file with the County Clerk of Kendall County, Illinois, a certified copy of this Ordinance and said County Clerk of Kendall County is hereby directed to cause the aforesaid amount of money to be extended upon and against the taxable property within the territorial limits of the Kendall County Forest Preserve District in accordance with law.

SECTION 3 This Ordinance shall be in full force and effect from and after its passage, approval and publication as required by law.

Approved this 18TH Day of November, 2025.

Signed:

Brian DeBolt, President

Seth Wormley, Secretary

ORDINANCE #26-09-001: FY25 AMENDING ORDINANCE - FY26 PRELIMINARY BUDGET

KCFPD OPERATING FUND (FUND #1900) - FY2026 PRELIMINARY BUDGET FOR COMMISSION APPROVAL
7-Oct-25

FY2026 - OPERATING FUND #1900 - PRELIMINARY BUDGET (PAGE 1 OF 1)

GL SERIES (BUDGET CATEGORIES)	FISCAL YEAR BUDGETS		ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	BUDGET 2024	AMENDED BUDGET 2024	BUDGET (AMD) 2025	BUDGET (PRELIM) 2026
	Revenues	Beginning Fund Balance	344,356	341,881	171,805	470,609	601,126	652,394	652,394	717,202	787,798
Expenditures	Total Revenue	1,147,684	1,062,126	1,373,272	1,260,474	1,317,254	1,569,627	1,569,627	1,676,870	1,588,996	
19011 51090 TO 19001184 - 51160	Total Personnel	638,297	683,620	692,657	668,609	747,865	832,568	832,568	908,439	915,181	
190011 61160 TO 19001183 63060	Total Employee Benefits	242,888	225,230	243,708	273,051	284,389	296,817	296,817	327,046	347,887	
190011 62030 TO 19001184 63050	Total Contractual	62,981	51,798	56,610	69,015	69,219	219,983	192,307	215,037	85,983	
190011 62000 TO 19001184 63100	Total Commodities	132,664	141,338	113,686	138,377	143,516	137,250	164,364	149,121	146,801	
190011 62160 TO 19001184 63040	Total Other	73,327	105,201	86,902	81,104	70,557	83,009	83,571	77,228	93,145	
	Total Expenditure	1,150,157	1,207,186	1,193,563	1,230,156	1,315,546	1,569,627	1,569,627	1,676,870	1,588,996	
	Surplus / (Deficit)	(2,474)	(145,061)	179,710	30,318	1,708	0	-	(0)	(0)	
	Ending Balance	341,883	196,820	351,514	500,927	602,834	652,394	652,394	717,202	787,797	

The attached Kendall County Forest Preserve District Operating Fund (Fund #1900) budget spreadsheet provides a breakdown of the anticipated revenues and expenditures for the District's Amended FY2025 Operating Fund budget and appropriations as presented for approval. Revenues and expenditures will be tracked during the fiscal year within the MUNS accounting software supported by the Kendall County Treasurer's Office. Total FY26 appropriations within each of the stated budget categories above shall not be exceeded without prior approval of an amending ordinance by the Kendall County Forest Preserve District's Board of Commissioners.

Kendall County Forest Preserve District Operating Fund (Fund 1900)

FY26 PRELIMINARY BUDGET: OCTOBER 07, 2025	BUDGET	2025 YTD	<i>Est. Year End</i>	BUDGET	% Change
KCFPD Operating Fund #1900	2025	8/30/25	2025	2026	
ACCOUNT & DESCRIPTION					
Beginning Balance (est.)	717,202	717,202	717,202	787,798	
REVENUE					
190011 41010 Current Tax	799,269	467,753	799,269	842,245	105.4%
190011 41350 Interest Income	17,532	5,769	6,000	6,620	37.8%
190011 42250 Other Income (Sponsorship Income)					
190011 42250 Other Income (Carbon Credits Sales - Fox River Bluffs & Res. Woods)	149,058	5,385	5,385	10,000	6.7%
19001162 42250 Ellis Center Grounds (Farm License Rev.)	32,000	20,000	32,000	32,000	100.0%
19001163 42250 Ellis Center Camps	13,750	17,670	17,670	17,670	128.5%
19001164 42250 Ellis Center Riding Lessons	63,800	42,115	58,000	60,000	94.0%
19001165 42250 Ellis Center Birthday Parties	6,000	4,756	5,000	6,000	100.0%
19001166 42250 Ellis Center Public Programs	3,000	2,015	3,000	3,000	100.0%
19001167 42250 Sunrise Center North License Agreement	13,760	10,801	13,760	14,000	101.7%
19001168 42250 Ellis Center Weddings	4,500	3,050	3,500	4,500	100.0%
19001169 42250 Ellis Center Other Rentals	3,400	5,005	5,500	5,500	161.8%
19001170 42250 Ellis Center 5K Event					
19001171 42250 Hoover Revenue (Yorkville Athletic Assoc. License)	2,400	4,025	4,025	4,025	167.7%
19001171 42250 Hoover Revenue (Residence Lease)	6,600	4,950	6,600	6,600	100.0%
19001172 42250 Hoover Bunkhouse Rental Rev	36,000	26,415	30,000	36,000	100.0%
19001173 42250 Hoover Campsite Rental Rev	7,000	4,960	4,500	4,500	64.3%
19001174 42250 Hoover Meadowhawk Rental Rev	44,600	39,834	40,000	42,000	94.2%
19001176 42250 Env. Educ. - School Programs	20,000	14,524	20,000	22,000	110.0%
19001177 42250 Env. Educ. - Camps	42,500	49,725	49,725	50,000	117.6%
19001178 42250 Env. Educ. - Natural Beginnings	160,000	155,803	155,803	160,000	100.0%
19001179 42250 Env. Educ. - Other Public Programs	20,000	15,993	15,993	12,000	60.0%
19001180 42250 Env. Educ. - Other Revenue					
19001183 42250 Other Income - Grounds & Natural Resources (Bowhunt App. Fees)	32,500	22,955	32,500	32,500	100.0%
19001183 42250 Other Income - Grounds & Nat. Res. (Millbrook North Trail Use Lic. Agreement)	2,500	2,500	2,500	2,500	100.0%
19001184 42250 Revenue - Pickerill-Pigott Estate House, Pavilion and Shelter	14,000	18,186	19,000	22,000	157.1%
19001183 42290 Revenue - Civilian Force Arms					
190011 42860 Donations - Administration (Forest Foundation Contributions)	5,000	3,100	3,100	5,000	100.0%
19001164 42860 Donations - Ellis Equestrian Center - Lessons	1			1	100.0%
19001175 42860 Donations - Environmental Education					
19001178 42860 Donations - Env. Educ. Natural Beginnings	1,500	(223)	1,500	1,500	100.0%
19001183 42860 Donations - Grounds & Natural Resources	2,500	-	-	2,500	100.0%
19001183 42900 Picnic & Shelter Rental - Grounds & Natural Resources	8,000	7,680	7,680	8,000	100.0%
19001184 42900 Picnic & Shelter Rental - Pickerill-Pigott	500	130	130	130	26.0%
19001183 42920 Preserve Improvements - Grants (K-12 Pollinator)					
19001183 42920 Preserve Improvements - Grants (Pollinator Meadows Pilot)					
190011 42930 Farm License Revenue	134,000	118,967	134,000	140,000	104.5%
190011 42940 Credit Card Revenue - All Preserves	6,000	7,616	10,155	10,155	169.3%
19001168 43450 Security Deposit Revenue - Ellis Weddings	5,000	1,000	1,200	2,000	40.0%
19001169 43450 Security Deposit Revenue - Ellis Other Rentals	1,000	875	1,000	1,500	150.0%
19001172 43450 Security Deposit Revenue - Hoover Bunkhouse	6,000	4,800	6,000	4,800	80.0%
19001174 43450 Security Deposit Revenue - Hoover Meadowhawk	8,200	9,518	9,000	11,000	134.1%
19001184 43450 Security Deposit Revenue - Pickerill-Pigott	5,000	4,720	5,200	5,000	100.0%
19001183 43450 Security Deposit Revenue - Shelters				1,750	
Total Revenue	1,676,870	1,102,371	1,508,694	1,588,996	94.8%

Kendall County Forest Preserve District Operating Fund (Fund 1900)

FY26 PRELIMINARY BUDGET: OCTOBER 07, 2025	BUDGET	2025 YTD	Est. Year End	BUDGET	% Change
KCFPD Operating Fund #1900	2025	8/30/25	2025	2026	
PERSONNEL					
190011 51090 Board Per Diem	5,500	-	-	5,500	100.0%
190011 51160 Salary - Part Time Administration					
190011 51390 Salary - Full Time Administration	200,721	146,733	195,645	177,091	88.2%
190011 51470 Stipend - Full Time Administration (Executive Director)			-		
190011 51470 Stipend - Full Time Administration (Asst. County Admin.)	6,120	4,472	5,963	6,120	100.0%
190011 51470 Stipend - Administration (County HR)				40,000	
19001183 51160 Salary - Part Time Grounds & Natural Resources	49,370	21,103	28,138	51,220	103.7%
19001183 51390 Salary - Full Time Grounds & Natural Resources	168,179	121,942	162,589	105,756	62.9%
19001184 51160 Salary - Part Time Pickerill Pigott	4,350	2,939.97	3,920	7,219	165.9%
Salary Full Time: Env. Education					
19001176 51390 Env. Educ. FT Salary - School Programs Expense	1	-	1	1	100.0%
19001177 51390 Env. Educ. FT Salary - Camps Expense	7,479	5,467	7,290	18,261	244.2%
19001178 51390 Env. Educ. FT Salary - Natural Beginnings Expense	55,199	40,488	53,984	61,034	110.6%
19001179 51390 Env. Educ. FT Salary - Other Public Programs Expense	1	-	1	1	100.0%
19001180 51390 Env. Educ. FT Salary - Laws of Nature					
Salary Part Time: Env. Education					
19001176 51160 Env. Educ. PT Salary - School Programs Expense	12,485	14,880	19,839	17,497	140.1%
19001177 51160 Env. Educ. PT Salary - Camps Expense	33,965	30,390	33,965	36,242	106.7%
19001178 51160 Env. Educ. PT Salary - Natural Beginnings Expense	87,560	54,180	80,082	111,563	127.4%
19001179 51160 Env. Educ. PT Salary - Other Public Programs Expense	8,987	9,901	13,202	9,001	100.2%
19001180 51160 Env. Educ. PT Salary - Laws of Nature	3,495	3,851	5,134	2,295	65.7%
19001181 51160 Env. Educ. PT Salary - Other Expense					
Salary Full Time: Ellis					
19001160 51390 Salary FT - Ellis House	11,275	7,936	11,275	11,839	105.0%
19001161 51390 Salary FT - Ellis Barn	11,275	7,763	11,275	11,839	105.0%
19001162 51390 Salary FT - Ellis Grounds	22,551	15,525	22,551	23,678	105.0%
Salary Part Time - Ellis					
19001160 51160 Salary PT - Ellis House					
19001161 51160 Salary PT - Ellis Barn					
19001162 51160 Salary PT - Ellis Grounds					
19001163 51160 Salary PT - Ellis Center Camps Expense	6,201	6,139	8,185	6,212	100.2%
19001164 51160 Salary PT - Ellis Center Riding Lessons Expense	53,151	34,520	46,027	53,242	100.2%
19001165 51160 Salary PT - Ellis Center Birthday Parties Expense	4,429	4,756	6,341	4,437	100.2%
19001166 51160 Salary PT - Ellis Center Public Programs Expense	1,772	1,124	1,498	1,775	100.2%
19001167 51160 Salary PT - Ellis Sunrise License Agreement	23,782	14,629	19,506	23,071	97.0%
19001168 51160 Salary PT - Ellis Center Weddings Expense	383	256	341	1	0.3%
19001169 51160 Salary PT - Ellis Center Other Rentals Expense	383	256	341	1	0.3%
19001171 51160 Salary PT - Hoover Grounds	20,938	12,327	16,436	17,644	84.3%
19001172 51160 Salary PT - Hoover Bunkhouse	10,469	6,103	8,137	8,822	84.3%
19001173 51160 Salary PT - Hoover Campsite	5,234	3,052	4,069	4,411	84.3%
19001174 51160 Salary PT - Hoover Meadowhawk	9,584	5,992	7,989	11,630	121.3%
19001171 51390 Salary FT - Hoover Grounds	41,800	27,750	37,000	43,890	105.0%
19001172 51390 Salary FT - Hoover Bunkhouse	20,900	12,852	17,136	21,945	105.0%
19001173 51390 Salary FT - Hoover Campsite	10,450	6,426	8,568	10,973	105.0%
19001174 51390 Salary FT - Hoover Meadowhawk	10,450	6,426	8,568	10,973	105.0%
Total Personnel	908,439	630,177	844,995	915,181	100.7%
EMPLOYEE BENEFITS					
190011 61160 IMRF Expense - Administration	13,322	10,084	13,322	14,680	110.2%
190011 61170 SS Expense - Administration	15,825	12,090	15,825	15,427	97.5%
19001160 63050 IMRF/SS Expense - Ellis House	1,589	1,233	1,589	1,768	111.2%
19001161 63050 IMRF/SS Expense - Ellis Barn	1,589	1,209	1,589	1,768	111.2%
19001162 63050 IMRF/SS Expense - Ellis Grounds	3,178	2,418	3,178	3,535	111.2%
19001163 63050 IMRF/SS Expense - Ellis Center Camps Expense	743	383	743	9,274	1248.9%
19001164 63050 IMRF/SS Expense - Ellis Center Riding Lessons Expense	6,365	3,032	6,365	8,628	135.6%
19001165 63050 IMRF/SS Expense - Ellis Center Birthday Parties Expense	530	263	530	662	124.9%
19001166 63050 IMRF/SS Expense - Ellis Center Public Programs Expense	212	95	212	265	124.9%
19001167 63050 IMRF/SS Expense - Sunrise Center North	2,815	1,275	2,815	1	0.0%
19001168 63050 IMRF/SS Expense - Ellis Center Weddings Expense	29	-	29	1	3.4%
19001169 63050 IMRF/SS Expense - Ellis Center Other Rentals Expense	29	-	29	1	3.4%
19001171 63050 IMRF/SS Expense - Hoover Grounds	8,654	5,238	8,654	9,187	106.2%
19001172 63050 IMRF/SS Expense - Hoover Bunkhouse	4,327	2,480	4,327	4,594	106.2%
19001173 63050 IMRF/SS Expense - Hoover Campsite	2,164	1,240	2,164	2,297	106.2%
19001174 63050 IMRF/SS Expense - Hoover Meadowhawk	2,497	1,240	2,497	3,375	135.1%

Kendall County Forest Preserve District Operating Fund (Fund 1900)

FY26 PRELIMINARY BUDGET: OCTOBER 07, 2025	BUDGET	2025 YTD	<i>Est. Year End</i>	BUDGET	% Change
KCFPD Operating Fund #1900	2025	8/30/25	2025	2026	
19001175 63050 IMRF/SS Fund Expense - Env. Education					
19001176 63050 IMRF/SS Fund Expense - Env. Education School Programs	1,866	854	1,866	2,612	140.0%
19001177 63050 IMRF/SS Fund Expense - Env. Education Camps	3,732	2,330	3,732	8,137	218.0%
19001178 63050 IMRF/SS Fund Expense - Env. Education Natural Beginnings	18,513	12,534	18,513	25,769	139.2%
19001179 63050 IMRF/SS Fund Expense - Env. Education Other Public Programs	1,344	584	1,344	2,038	151.7%
19001180 63050 IMRF/SS Fund Expense - Env. Education Laws of Nature	522	219	522	806	154.2%
10001181 63050 IMRF/SS Fund Expense - Env. Educ. PT Salary - Other Expense					
19001183 63050 IMRF/SS Expense - Grounds & Nat. Resources	29,691	18,185	29,691	23,436	78.9%
19001184 63050 IMRF/SS Expense - Pickerill Pigott	333	-	333	1,078	323.7%
190011 61230 Medical Insurance - Administration	53,286	41,467	53,286	58,436	109.7%
Medical Insurance - Hoover					
19001171 63060 Medical Insurance - Hoover Grounds	13,259	6,492	13,259	14,476	109.2%
19001172 63060 Medical Insurance - Hoover Bunkhouse	6,630	3,246	6,630	7,238	109.2%
19001173 63060 Medical Insurance - Hoover Campsite	3,315	1,623	3,315	3,619	109.2%
19001174 63060 Medical Insurance - Hoover Meadowhawk	3,315	1,623	3,315	3,619	109.2%
19001175 63060 Medical Insurance - Environmental Education					
19001178 63060 Medical Insurance - Env. Education Natural Beginnings					
19001168 63060 Medical Insurance - Ellis Weddings					
19001183 63060 Medical Insurance - Grounds & Nat. Resources	39,777	27,818	39,777	29,161	73.3%
190011 68000 Annual Insurance Premiums (ICRMT)	87,596	87,596	87,596	92,000	105.0%
190011 Transfer to FP Liability Insurance Fund					
Insurance Deductible					
Total Employee Benefits	327,046	246,853	327,046	347,887	106.4%
CONTRACTUAL					
190011 62150 Contractual Services (DaySmart Software)	5,616	5,400	5,400	5,400	96.2%
190011 62150 Contractual Services (Kendall County Email Accounts)	1,000	-	-	1,000	100.0%
190011 62150 Contractual Services (City Forest Credits)	149,058	3,531	3,531	10,000	6.7%
190011 62150 Contractual Services (kendallforest.com website)	720	719	719	720	100.0%
190011 62150 Contractual Services (BKSD)				3,600	
190011 62150 Contractual Services (Web Design - Tree Memorials)				10,000	
190011 62150 Contractual Services (Hoover - Traffic Control)				4,300	
190011 62150 Contractual Services (Pickerill House Alarm System)				740	
190011 62030 Dues/Memberships	500	500	500	500	100.0%
190011 62040 Conferences	11,940	9,121	9,121	2,500	20.9%
190011 62090 Legal Publications	1,000	244	244	1,000	100.0%
19001163 63020 Veterinarian & Farrier - Ellis Camps					
19001164 63020 Veterinarian & Farrier - Ellis Riding Lessons	9,000	5,713	5,713	5,000	55.6%
19001165 63020 Veterinarian & Farrier - Ellis Birthday Parties					
19001166 63020 Veterinarian & Farrier - Ellis Public Programs					
19001167 63020 Veterinarian & Farrier - Sunrise Center	1	-	-	1	100.0%
19001168 63070 Refuse Pickup - Ellis	1,200	1,069	1,426	1,400	116.7%
19001183 63070 Refuse Pickup - Grounds & Natural Resources	8,500	8,736	11,647	11,000	129.4%
1901183 Event Tent Lease - Ellis					
19001183 63540 Telephone - Grounds & Natural Resources	8,000	4,505	6,007	6,000	75.0%
190011 65460 State Unemployment Contribution	1			1	100.0%
190011 65490 Audit	12,500	12,500	12,500	13,000	104.0%
190011 68340 Farm Lease Contract Expenses (Hay Crop Inputs)	1	-	-	1	100.0%
190011 68560 Credit Card Fee	6,000	7,364	9,818	9,820	163.7%
Total Contractual	215,037	59,403	66,627	85,983	40.0%

Kendall County Forest Preserve District Operating Fund (Fund 1900)

FY26 PRELIMINARY BUDGET: OCTOBER 07, 2025	BUDGET	2025 YTD	<i>Est. Year End</i>	BUDGET	% Change
KCFPD Operating Fund #1900	2025	8/30/25	2025	2026	
COMMODITIES					
190011 62000 Office Supplies & Postage - Administration	7,000	5,035	7,000	7,150	102.1%
190011 62000 CARES Act Purchases					
19001160 62000 Office Supplies & Postage - Ellis House	600	363	600	600	100.0%
19001183 62180 Fuel: Gas & Oil Grounds	20,500	9,497	12,663	17,000	82.9%
19001183 62400 Uniforms - Grounds	2,250	1,220	2,250	2,250	100.0%
Environmental Education					
19001176 63030 Env. Educ. - School Programs Expense	700	394	700	700	100.0%
19001177 63030 Env. Educ. - Camps Expense	1,500	1,301	1,500	1,500	100.0%
19001178 63030 Env. Educ. - Natural Beginnings Expense	4,000	2,131	4,000	4,000	100.0%
19001179 63030 Env. Educ. - Other Public Programs Expense	750	553	750	750	100.0%
19001180 63030 Env. Educ. - Laws of Nature Expense	600	274	600	600	100.0%
19001183 63090 Gas - Grounds & Natural Resources	4,500	4,331	5,775	5,500	122.2%
19001184 63100 Electric - Pickerill Pigott	9,185	4,485	5,980	6,000	65.3%
19001182 63130 Natural Area Volunteer Supplies				500	
Natural Area Management Supplies				700	
190011 63510 Electric - Administration	3,135	2,387	3,182	3,100	98.9%
190011 68500 Project Fund Expense (Forest Foundation Purchases)	5,000	5,328	5,328	5,000	100.0%
190011 68430 Promotion/Publicity	1,200	306	1,200	1,000	83.3%
190011 68440 Newsletter	450	-	-	450	100.0%
Utilities - Ellis					
19001160 62270 Utilities - Ellis House	6,350	6,455	8,607	6,500	102.4%
19001161 62270 Utilities - Ellis Barn	6,350	3,928	5,237	6,500	102.4%
Utilities & Maintenance - Hoover					
19001171 62270 Hoover - Other Utilities	4,000	2,090	2,787	4,000	100.0%
19001171 63090 Hoover - Gas	9,500	5,530	7,373	9,500	100.0%
19001171 63100 Hoover - Electric	20,000	14,822	19,763	20,000	100.0%
19001171 63110 Hoover - Shop Supplies	4,000	2,719	4,000	4,000	100.0%
19001171 63120 Hoover - Building Maintenance	8,000	7,459	8,000	8,000	100.0%
19001171 66500 Hoover - Other Expenses	1,000	308	1,000	1,000	100.0%
19001171 68580 Hoover - Grounds Maintenance	4,000	1,625	4,000	4,000	100.0%
Promotion/Publicity - Ellis					
19001166 68570 Volunteer Expense - Ellis Public Programs	150	-	-	100	66.7%
Animal Care & Supplies - Ellis					
19001163 63000 Animal Care & Supplies - Ellis Camps					
19001164 63000 Animal Care & Supplies - Ellis Riding Lessons	12,000	10,788	12,000	12,000	100.0%
19001165 63000 Animal Care & Supplies - Ellis Birthday Parties					
19001166 63000 Animal Care & Supplies - Ellis Public Programs					
19001167 63000 Animal Care & Supplies - Sunrise Center North	2,500	-	2,500	2,500	100.0%
Horses Acquisition & Tack - Ellis					
19001163 63010 Horses Acquisition & Tack - Ellis Camps					
19001164 63010 Horses Acquisition & Tack - Ellis Riding Lessons	1	-	-	1	100.0%
19001165 63010 Horses Acquisition & Tack - Ellis Birthday Parties					
Horses Acquisition & Tack - Ellis Public Programs					
Program Supplies - Ellis					
19001163 63030 Program Supplies - Ellis Camps	450	88	450	450	100.0%
19001165 63030 Program Supplies - Ellis Birthday Parties	450	259	450	450	100.0%
19001170 63030 Program Supplies - Ellis SK					
19001184 63030 Supplies: Shop - Pickerill Pigott				2,000	
19001183 63110 Supplies: Shop - Grounds	9,000	3,711	9,000	9,000	100.0%
Total Commodities	149,121	97,387	136,695	146,801	98.4%

Kendall County Forest Preserve District Operating Fund (Fund 1900)

FY26 PRELIMINARY BUDGET: OCTOBER 07, 2025	BUDGET	2025 YTD	<i>Est. Year End</i>	BUDGET	% Change	
KCFPD Operating Fund #1900	2025	8/30/25	2025	2026		
OTHER						
190011 62160	Equipment - Administration					
19001183 62160	Equipment - Grounds & Natural Resources	22,640	12,577	16,769	20,000	88.3%
190011 68530	Preserve Improvements - Administration				23,791	
19001183 68530	Preserve Improvements - Grounds & Natural Resources	10,274	5,232	6,975	7,000	68.1%
190011 68540	Contributions (Drainage District Tax Assessments & Carb. Cred. Fee)	2,600	2,000	2,667	2,600	100.0%
Grounds & Maintenance Equipment - Ellis						
19001160 68580	Grounds & Maint. - Ellis House	4,250	4,355	5,807	4,000	94.1%
19001161 68580	Grounds & Maint. - Ellis Barn	3,200	440	586	2,000	62.5%
19001162 68580	Grounds & Maint. - Ellis Grounds	6,400	4,485	5,980	6,000	93.8%
Security Deposit Refunds						
Security Deposit Refunds						
19001163 63040	Security Deposit Refunds - Ellis Camps	1	-	-	1	100.0%
19001164 63040	Security Deposit Refunds - Ellis Riding Lessons	1	61	-	1	100.0%
19001166 63040	Security Deposit Refunds - Ellis Public Programs	1	-	-	1	100.0%
19001168 63040	Security Deposit Refunds - Ellis Weddings	5,000	-	1,000	2,000	40.0%
19001169 63040	Security Deposit Refunds - Ellis Other Rentals	1,000	1,090	1,090	1,000	100.0%
19001171 63040	Security Deposit Refunds - Hoover	13,500	11,403	13,500	14,800	109.6%
19001176 63040	Security Deposit Refunds - Env. Education School Programs	1	791	1	1	100.0%
19001177 63040	Security Deposit Refunds - Env. Education Camps	500	275	500	500	100.0%
19001178 63040	Security Deposit Refunds - Env. Education Natural Beginnings	2,200	-	2,200	2,200	100.0%
19001179 63040	Security Deposit Refunds - Env. Education Public Programs	500	12	500	500	100.0%
19001183 63040	Security Deposit Refunds - Grounds	160	65	160	1,750	1093.8%
19001184 63040	Security Deposit Refunds - Pickerill-Pigott	5,000	3,953	5,000	5,000	100.0%
190011 69790	Contingency	-			-	
Total Other						
		77,228	46,738	62,736	93,145	120.6%
Total Expenditures						
		1,676,870	1,080,558	1,438,099	1,588,996	94.8%
Operating Surplus / (Deficit)						
		(0)				0.0%
Ending Balance	Fund Balance	717,202	739,014	787,798	787,797	109.8%

Kendall County Forest Preserve District Operating Fund (Fund 1900)

FY26 PRELIMINARY BUDGET: OCTOBER 07, 2025	BUDGET	2025 YTD	<i>Est. Year End</i>	BUDGET	% Change
KCFPD Operating Fund #1900	2025	8/30/25	2025	2026	
Beginning Balance	717,202	717,202	717,202	787,798	109.8%
Total Revenue	1,676,870	1,102,371	1,508,694	1,588,996	94.8%
Total Personnel	908,439	630,177	844,995	915,181	100.7%
Total Employee Benefits	327,046	246,853	327,046	347,887	106.4%
Total Contractual	215,037	59,403	66,627	85,983	40.0%
Total Commodities	149,121	97,387	136,695	146,801	98.4%
Total Other	77,228	46,738	62,736	93,145	120.6%
Total Expenditure	1,676,870	1,080,558	1,438,099	1,588,996	94.8%
Surplus / (Deficit)	(0)	21,812	70,596	(0)	
TRANSFER OUT TO FUND 1907 (CAPITAL)	-				
Ending Balance	717,202	739,014	787,798	787,797	109.8%

Section 3: The object and purpose for which the appropriations are hereby made and the amount appropriated for each object and purposes are as follows:

	Estimated Expenses
Debt Service Fund 1903	\$5,912,156
Edowment Fund	\$10,000
Capital Project #1	-
Fund 1907	\$228,631
Capital Project #2	\$324,666
Land Cash	\$662,136
Liability	\$25,000
Grant Projects Reserve	\$339,666
Debt Service Fund 1915	\$82,119
Sum:	\$7,584,374

Approved on this 18th Day of November, 2025.

 Brian DeBolt, President

FOREST PRESERVE DEBT SERVICE - SERIES 2007/2015/2016/2017
Fund 1903

ACCOUNT & DESCRIPTION	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET (AMD) 2025	ACTUAL 8/31/2025	Est. Year End 2025	BUDGET 2026	% CHANGE IN BUDGET
Beginning Balance	4,635,395	5,057,675	5,849,640	6,310,248	6,310,248	6,310,248	6,589,864	
REVENUE TRANSFERS IN								
190311 40280 Transfer In from Fund 1902		288,742						
190311 41010 Current Tax	4,930,888	5,281,630	5,702,164	5,940,513	3,427,780	5,903,513	6,624,800	11.5%
190311 41350 Interest Income	14,882	63,906	79,091	66,500	33,215	66,500	66,500	0.0%
Total Revenue & Transfers In	4,945,770	5,634,278	5,781,255	6,007,013	3,460,995	5,970,013	6,691,300	111.4%
EXPENDITURE & TRANSFERS OUT								
190311 61380 Transfer to Debt Service Fund 1915			2,000					
190311 61420 Transfer Out to Capital Fund 1907			131,470	66,500	700	66,500	66,500	0.0%
190311 66500 Miscellaneous Expenditure	338		675	1,000	317	700	1,000	0.0%
190311 68640 Fiscal Agent Fee	1,900	1,425	1,650	2,000	317	317	2,000	0.0%
190311 68710 Debt Service - Interest 2015	354,040	352,950	351,690	350,430	350,430	350,430	302,300	-13.7%
190311 68720 Debt Service - Principal 2015	40,000	45,000	45,000	45,000	45,000	45,000	2,375,000	5177.8%
190311 68730 Debt Service - Interest 2016	290,088	285,688	278,788	187,450	187,450	187,450	50,356	-73.1%
190311 68740 Debt Service - Principal 2016	105,000	115,000	230,000	5,040,000	5,040,000	5,040,000	3,115,000	-38.2%
190311 68750 Debt Service - Interest 2017	477,125	302,250	104,375					
190311 68760 Debt Service - Principal 2017	3,255,000	3,740,000	4,175,000					
Total Expenditure & Transfers Out	4,523,490	4,842,313	5,320,647	5,692,380	5,623,897	5,690,397	5,912,156	3.9%
Revenue over/(under) Expenditure	422,280	791,965	460,608	314,633	(2,162,902)	279,616	779,144	147.6%
Ending Balance	5,057,675	5,849,640	6,310,248	6,624,881	4,147,346	6,589,864	7,369,008	11.2%

KCFPD Endowment Fund Fund 1904

ACCOUNT & DESCRIPTION	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET (AMD) 2025	ACTUAL 8/31/2025	Est. Year End 2025	BUDGET 2026	% CHANGE IN BUDGET
Beginning Balance	883,179	872,618	846,056	915,981	915,981	915,981	240,040	
REVENUE & TRANSFERS IN								
190411 40500 Transfer in From 1913	11,601	44,455	300,000	8,000	22,550	31,679	10,000	125.0%
190411 41350 Interest Income			53,781		155,633	160,000	-	
190411 41720 Donation (Hughes Estate)			10,000	160,000		300,000	-	
190411 42970 Grant Award			300,000	300,000				
Total Revenue & Transfers In	11,601	44,455	663,781	468,000	178,183	491,679	10,000	2.1%
EXPENDITURE & TRANSFERS OUT								
190411 61390 Transfer Out to 1913			-	300,000		300,000		0.0%
190411 62150 Contractual Services	22,162	71,018	110,099	77,404	65,201	77,404	-	0.0%
190411 70330 Construction			483,756	790,216	659,757	790,216	-	0.0%
Total Expenditure & Transfers Out	22,162	71,018	593,856	1,167,620	724,957	1,167,620	-	0.0%
Revenue over/(under) Expenditure	(10,561)	(26,562)	69,925	(699,620)	(546,775)	(675,942)	10,000	
Ending Balance	872,618	846,056	915,981	216,361	369,206	240,040	250,040	115.6%

**FP Capital Project Fund #1 (Section 319 Fund - LRC Dam Removal)
Fund 1905**

ACCOUNT & DESCRIPTION	BUDGET 2024	ACTUAL 2024	BUDGET 2025	BUDGET (AMD) 2025	ACTUAL 8/31/2025	Est. YTD 2025	BUDGET 2026	% CHANGE IN BUDGET
Beginning Balance	0	0	0		0	0		
REVENUE & TRANSFERS IN								
190511 40300 Transfer In from Fund 1907		2480						
190511 40500 Transfer In from Fund 1913	504,842		504,842	0	0	0		-100.0%
190511 41350 Interest Income								
190511 42970 USEPA Section 319 Grant Award	504,842		504,842	0	0	0		-100.0%
190511 43880 Kendall County Escrow LR Creek	336,562		336,562	0	0	0		-100.0%
Total Revenue & Transfers In	1,346,246	2,480	1,346,246	0	0	0		-100.0%
EXPENDITURE & TRANSFERS OUT								
190511 61390 Transfer to FP Fund 1913	504,842							
190511 70060 Consultant - A&E Services	110,000	2,480	107,520	0	0	0		0
190511 70330 Construction	731,404		733,884	0	0	0		0
Total Expenditure & Transfers Out	1,346,246	2,480	841,404	0	0	0	0	0
Revenue over/(under) Expenditure	0	0	504,842	0	0	0	0	-100.0%
Ending Balance	0	0	504,842	0	0	0	0	-100.00%

Fund 1907

ACCOUNT & DESCRIPTION	BUDGET 2025	BUDGET (AMTD) 2025	ACTUAL 8/31/25	Est. Year End 2025	BUDGET 2026	% CHANGE IN BUDGET	BUDGET NOTES
Beginning Balance							
REVENUE							
190711 40280 Transfer in fm 2003/12 Bonds (Interest Earnings + LIC) - Fund 1902							
190711 40290 Transfer in fm FP General Fund(Interest Earnings) - Fund 1900							
190711 40300 Transfer in from 2007/15/16/17 Bond Proceeds Fund #1903 (950)							
190711 40330 Transfer in from Land Cash Fund #1910 (956)							
190711 40340 Transfer in from FRB Cropland Conversion #1909 (954)							
190711 40350 Transfer in from Project Improvement Fund #1906 (951)							
190711 40370 Transfer in from OSLAD Fund #1905							
190711 40370 Transfer in from RTP Fund #1908							
190711 40400 Transfer in from 2021 Bond Proceeds Fund #1912							
190711 40510 Transfer from 2016/17 Bond 1903	66,500	66,500		66,500	66,500		Interest transfers from 1903
190711 41350 Interest Income	23,000	23,000	13,152	19,727	23,000		
190711 42490 Other Revenue	188,714	310,890	310,890	310,890			ANRTC Energy Easement
190711 43430 Grant Award - Morton Arboretum Landscape							
190711 43740 Grant Award - ICECF Reservation Woods							
190711 43760 Grant Award - IDNR Habitat Grant					30,000		
190711 43770 Grant Award - ICECF K-12 Pollinator							
190711 43780 Grant Award - ICECF Pilot Pollinator Meadows							
190711 43940 Grant Award - ComEd Open Spaces Green Region Grant		10,000		10,000			
Total Revenue	278,214	410,390	324,042	407,117	119,500	73.4%	
EXPENDITURE							
190711 61360 Transfer to Project Fund #1 (Fund 1905)	50,000	0					
190711 61370 Transfer to Project Fund #2 (Fund 1908)							
190711 61430 Transfer to Land Cash Fund - Reservation Woods							
190711 62160 Equipment Replacement Contingency	200,000	200,000	104,238	200,000	200,000		Equipment Replacement - 2 - ZD1211 Mowers
190711 66500 Project Fund Expense	30,000	60,000	29,782	30,000	60,000		Capital Project Contingency
190711 68500 Ellis House Roof Replacement and Envelope	25,000	36,000	22,692	25,000			Remaining Exterior Work
190711 68500 Hoover Forest Preserve Habitat Mitigation Project	30,000	30,000		30,000	63,131		RPBB Mitigation Project Balance (ComEd - \$2.8K; IDNR habitat: \$30.4K; KCFPD In-Kind \$30,131)
190711 68500 Hoover Old Shop Roof Replacement and Envelope	25,000	25,000		25,000	25,000		Remaining Exterior Work
190711 68500 Maramech Forest Preserve Gate Replacement							
190711 68500 Project Fund Expense - Pickenill Estate House Roof							
190711 68510 Project Fund Expense - ICECF K-12 Pollinator							
190711 68520 Project Fund Expense - ICECF Pollinator Meadows							
190711 68610 Project Fund Expense - Morton Arboretum Landscape							
Total Expenditure	360,000	351,000	156,713	310,000	348,131	-9.4%	
Revenue Over/(Under) Expenditure	(81,786)	9,390	167,329	97,117	(228,631)		
Ending Balance	371,068	462,244	620,183	549,971	321,340	47.9%	

**FP Capital Project Fund #2 (Hoover - Fox River Bluffs Public RTP Grant Project Fund)
Fund 1908**

ACCOUNT & DESCRIPTION	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET (AMD) 2025	ACTUAL 8/31/2025	Est. Year End 2025	BUDGET 2026	% CHANGE IN BUDGET	Notes
Beginning Balance	30,300	230,377	0	175,964	176,159	176,159	176,159	223,379	126.8%	
REVENUE & TRANSFERS IN										
190811 40330 Transfer In from Land Cash Fund #1910	52,700	0		50,000				0	#DIV/0!	
190811 40380 Transfer In from Capital Fund #1907	143,023		200,000		324,666		324,666	0	0.0%	
190811 40500 Transfer In from Grant Reserve Fund #1913			193		2,758	1,535	2,303	0	0.0%	
190811 41350 Interest Income	177,100	0		200,000	200,000		200,000	0	0.0%	
190811 42970 Grant Award	100,941	0								
190811 43800 Transfer In from Series 2021 Bond Proceeds Fund #1912	0	0		189,000	272,000		272,000	103,000	37.9%	
190811 43920 Revenue - Kendall County TAP Program	0	0								
Total Revenue & Transfers In	473,764	0	200,193	439,000	849,424	1,535	798,969	103,000	12.1%	
EXPENDITURE & TRANSFERS OUT										
190811 61390 Transfer Out to Fund 1913 Grant Reserve Fund		230,377		200,000	200,000		200,000	324,666	162.3%	
190811 61420 Transfer Out to Fund 1907										
190811 66500 Other Expenditures	244,292	0		386,704	495,178		495,178		0.0%	Assumes project completion by 11
190811 70330 Construction	29,595	0	24,036	28,260	57,026	30,262	57,026		0.0%	Assumes project completion by 11
190811 70650 Professional Services (Architect & Engineer)										
Total Expenditure & Transfers Out	273,687	230,377	24,036	614,964	802,204	30,262	752,204	324,666	40.5%	
Revenue over/(under) Expenditure	200,077	(230,377)	176,157	(175,964)	47,220	(28,727)	46,763	(221,666)	-469.4%	
Ending Balance	230,377	0	176,158	0	223,379	147,432	222,924	1,713	0.8%	

FP Land Cash Fund 1910

ACCOUNT & DESCRIPTION	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ACTUAL 2024	BUDGET 2025	BUDGET (AMD) 2025	ACTUAL 8/31/2025	Est. Year End 2025	BUDGET 2026	% Change Budget
Beginning Balance	205,214	140,668	135,404	135,405	303,294	303,294	303,294	303,294	403,760	
REVENUE										
191011 40330 Transfer In From Land Cash	0		114,757	164,001	80,000	80,000		80,000	80,000	
191011 40380 Transfer in From Forest Preserve Capital Fund (1907)				3,888	8,000	13,842	10,311	15,466	15,000	
191011 41350 Interest Income	50									
191011 42490 Other Revenue										
191011 42910 Land Cash			75,000	0	150,000	5,000		5,000	165,000	
191011 42970 Grant Awards	124,271									
Total Revenue	124,321	0	189,757	167,889	238,000	98,842	10,311	100,466	260,000	98.8%
EXPENDITURES										
191011 61300 Transfer Out to Project Fund 1908	52,700									
191011 67410 Land Acquisition	136,167	5,264	0	0	539,676	402,136		0	662,136	
Total Expenditure	188,867	5,264	0	0	539,676	402,136	0	0	662,136	166.0%
Revenue over/(under) Expenditure	-64,546	-5,264	189,757	167,889	-301,676	-303,294	10,311	100,466	-402,136	
Ending Balance	140,668	135,404	325,161	303,294	1,618	0	313,605	403,760	1,624	

KCFP Liability Insurance Fund Fund 1911

ACCOUNT & DESCRIPTION	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET (AMD) 2025	ACTUAL 8/31/2025	Est. Year End 2025	BUDGET 2026	% CHANGE IN BUDGET
Beginning Balance	46,300	46,300	46,300	44,699	44,699	44,699	46,978	-3.5%
REVENUE & TRANSFRS IN								
19111 40320 Transfer from FP Operation Fund								
19111 41350 Interest Income		599	599	2,000	1,520	2,279	2,000	
19111 42120 Insurance Claim Reimbursements	0	0	0	0				
Total Revenue & Transfers In	0	0	599	2,000	1,520	2,279	2,000	900.0%
EXPENDITURE								
19111 68990 Claims/Deductibles	0	0	2,200	25,000			25,000	
Total Expenditure	0	0	2,200	25,000	0	0	25,000	0.0%
Revenue over/(under) Expenditure	0	0	(1,601)	(23,000)	1,520	2,279	(23,000)	
Ending Balance	46,300	46,300	44,699	21,699	46,219	46,978	23,978	0

KCFPD Grant Projects Reserve Fund Fund 1913

ACCOUNT & DESCRIPTION	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET (AMD) 2025	ACTUAL 8/31/25	Est. Year End 2025	BUDGET 2026	% Change Budget	Notes
Beginning Balance	1,062,110	1,040,348		336,793	336,793	336,793	529,301		
REVENUE & TRANSFERS IN									
191311 40370 Transfer from FP Project Fund #1 (Fund 1905)				0					
191311 40390 ARPA Grant Award - Kendall County				200,000		200,000	324,666	162.3%	RTP Grant - Return of GPRF's
191311 40560 Transfer from FP Project Fund #2 (Fund 1908)				300,000		300,000	15,000	0.0%	Subat Nature Center - Return of GPRF's
191311 40570 Transfer from FP Endowment (Fund #1904)				8,592	11,450	17,174		97.6%	
191311 41350 Interest Income									
191311 42250 Revenue		3,931							
191311 42970 IDNR PARC Grant Award	368,999	459,201							
191311 43800 Transfer from Bond Proceeds #1912									
Total Revenue & Transfers In	368,999	463,132	8,592	515,371	11,450	517,174	339,666	65.9%	
EXPENDITURE & TRANSFERS OUT									
191311 61360 Transfer to FP Project Fund #1 (Fund #1905)			0	0		0			
191311 61370 Transfer to FP Project Fund #2 (Fund #1908)			200,000	324,666		324,666			Hoover-Fox River Bluffs Trail Project
191311 61570 Transfer to FP #1904 Endowment (Subat)			300,000						Subat Nature Center Project
191311 66500 Other Expenditures									
191311 68530 Preserve Improvements/Master Plan									
191311 70040 Supplies									
191311 70050 Contractual Services									
191311 70060 Construction	370,247	666,621							
191311 70330 Construction	20,514	8,659							
191311 70650 Professional Services - A&E Services									
Total Expenditure & Transfers Out	390,760	675,281	500,000	324,666	0	324,666	0	0.0%	
Revenue over/(under) Expenditure		(212,148)	(491,408)	190,705	11,450	192,508	339,666	178.1%	
Ending Balance	1,040,348	828,200	336,792	527,498	348,243	529,301	868,967	164.7%	

**FOREST PRESERVE DEBT SERVICE - SERIES 2021
Fund 1915**

ACCOUNT & DESCRIPTION	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET (AMD) 2025	ACTUAL 8/31/2025	Est. Year End 2025	BUDGET 2026	% CHANGE IN BUDGET
Beginning Balance		46,652	65,335		66,895	66,895	66,107	
REVENUE								
191511 40510 Transfer from Debt Service Fund 1903			1,937					
191511 41010 Current Tax	81,818	84,244	82,170	81,544	47,261	81,544	84,544	3.7%
191511 41350 Interest Income	1	58	508	700	124	.187	100	-85.7%
Total Revenue	81,818	84,302	84,614	82,244	47,385	81,731	84,644	-0.5%
EXPENDITURE								
191511 66500 Miscellaneous Expenditure	338	0			475	475	475	0.0%
191511 68640 Fiscal Agent Fee	475	475	475	1,100			1,100	0.0%
191511 68790 Debt Service - Interest Series 2021	34,354	35,144	33,544	32,044	32,044	32,044	30,544	-4.7%
191511 68800 Debt Service - Principal Series 2021		30,000	50,000	50,000	50,000	50,000	50,000	0.0%
Total Expenditure	35,166	65,619	84,019	83,619	82,519	82,519	82,119	-1.8%
Revenue over/(under) Expenditure	46,652	18,683	596	(1,375)	(35,134)	(788)	2,525	-283.7%
Ending Balance	46,652	65,335	65,931	65,520	31,761	66,107	68,632	4.7%