

**ORDINANCE #26-02-001**  
 COMBINED ANNUAL BUDGET AND APPROPRIATIONS ORDINANCE - AMENDMENT  
 AN ORDINANCE AMENDING THE ANNUAL BUDGET OF THE KENDALL COUNTY FOREST PRESERVE DISTRICT FOR THE  
 FISCAL YEAR BEGINNING DECEMBER 1, 2025 AND ENDING NOVEMBER 30, 2026

AND

APPROPRIATING THE VARIOUS SUMS OF MONEY DEEMED NECESSARY TO DEFRAY ALL EXPENSES AND LIABILITIES 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:

STATE OF ILLINOIS  
 COUNTY OF KENDALL  
 - FILED -

FEB 10 2026

*Debbie Heltzer* COUNTY CLERK  
 KENDALL COUNTY

**SECTION 1**

That the attached annual budget hereinafter set forth is hereby adopted by the Kendall County Forest Preserve District, Kendall County, Illinois for the fiscal year beginning December 1, 2025.

	Fund 1900	Fund 1903	Fund 1904	Fund 1905	Fund 1907	Fund 1908	Fund 1910	Fund 1911	Fund 1913	Fund 1915	Total Est. Balances
	Operating Fund	Debt Series 2007/2015/2016/2017	Endowment Fund	FP Capital Project Fund #1 (EPA Sect. 319 Fund - LRC Dam Removal)	Capital Projects Fund	FP Capital Project Fund #2 (Fox River Bluffs RTP Grant Project Fund)	Land Cash Fund	Liability Fund	KCFPD Grant Projects Reserve Fund	Debt Series 2021	
Estimated Beginning Balance December 1, 2025	\$ 697,495	\$ 6,589,864	\$ 534,886	\$ -	\$ 504,864	\$ 234,040	\$ 323,760	\$ 46,978	\$ 229,301	\$ 65,520	\$ 9,226,708
Estimated Revenue & Transfers In	\$ 1,594,846	\$ 6,691,300	\$ 10,000	\$ -	\$ 89,500	\$ 103,000	\$ 232,474	\$ 2,000	\$ 639,666	\$ 84,644	\$ 9,447,430
Estimated Expenditure & Transfers Out	\$ 1,594,846	\$ 5,912,156	\$ 300,000	\$ -	\$ 347,731	\$ 336,433	\$ 556,234	\$ 25,000	\$ -	\$ 82,119	\$ 9,154,519
Estimated Ending Balance November 30, 2026	\$ 697,495	\$ 7,369,008	\$ 244,886	\$ -	\$ 246,633	\$ 607	\$ -	\$ 23,978	\$ 868,967	\$ 68,045	\$ 9,519,619

**Estimated Receipts:**

190011 40300 - 19001184 43450	FY26 Operating Fund #1900 Receipts	\$ 1,594,846
190311 40280-41350	FY26 2007/2015/2016/2017 Debt Series Fund #1903 Receipts	\$ 6,691,300
190411 40500-42970	FY26 Endowment Fund #1904 Receipts	\$ 10,000
190511 40300-43880	FY26 FP Capital Project Fund #1 - #1905 Receipts	\$ -
190711 40280-43780	FY26 Capital Projects Fund #1907 Receipts	\$ 89,500
190811 40330-43920	FY26 Capital Projects Fund #2 - #1908 Receipts	\$ 103,000
191011 40330-42970	FY26 Land Cash Fund #1910 Receipts	\$ 232,474
191111 40320-42120	FY26 Liability Fund #1911 Receipts	\$ 2,000
191311 40370-43800	FY26 KCFPD Grant Projects Reserve Fund - #1913 Receipts	\$ 639,666
191511 40510-41350	FY26 2021 Debt Series Fund #1915 Receipts	\$ 84,644
<b>Total Receipts</b>		<b>\$ 9,447,430</b>

**SECTION 2**

That the several sums of money hereinafter set forth are hereby appropriated for the fiscal year of the Kendall County Forest Preserve District, Kendall County, Illinois beginning December 1, 2025 and ending November 30, 2026 to cover all necessary expenditures and liabilities of said Kendall County Forest Preserve District, Kendall County, Illinois hereinafter designated.

**SECTION 3**

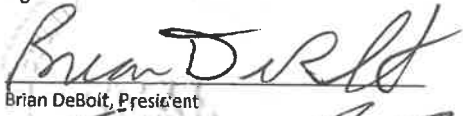
That the object and purposes for which the appropriations are hereby made and the amount appropriated for each object and purpose are as follows:

Estimated Expenditures:

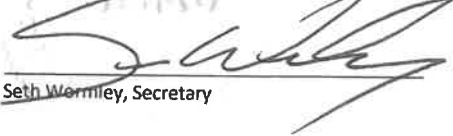
190011 51090 - 19001184 63040	FY26 Operating Fund #1900 Expenses	\$ 1,594,846
190311 61380-68760	FY26 2007/2015/2016/2017 Debt Series Fund #1903 Expenses	\$ 5,912,156
190411 61390-70330	FY26 Endowment Fund #1904 Expenses	\$ 300,000
190511 61390-70330	FY26 FP Capital Project Fund #1 - #1905 Expenses	\$ -
190711 61360-68610	FY26 Capital Projects Fund #1907 Expenses	\$ 347,731
190811 61390-70650	FY26 Capital Projects Fund #2 - #1908 Expenses	\$ 336,433
191011 61300-67410	FY26 Land Cash Fund #1910 Expenses	\$ 556,234
191111 68990	FY26 Liability Fund #1911 Expenses	\$ 25,000
191311 61360-70650	FY26 KCFPD Grant Projects Reserve Fund - #1913 Expenses	\$ -
191511 66500-68800	FY26 2021 Debt Series Fund #1915 Expenses	\$ 82,119
<b>Total Expenditures</b>		<b>\$ 9,154,519</b>

Approved this 3rd Day of February, 2026.

Signed:



Brian DeBoit, President



Seth Wormley, Secretary

ORDINANCE #26-02-001: FY26 AMENDING ORDINANCE #25-11-003- FY26 BUDGET Amendment

KCFPD OPERATING FUND (FUND #1900) - FY2026 BUDGET AMENDMENT FOR COMMISSION APPROVAL  
3-Feb-26

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

GL SERIES (BUDGET CATEGORIES)	FISCAL YEAR BUDGETS	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	BUDGET 2024	AMENDED BUDGET 2024	BUDGET (AMD) 2025	BUDGET 2026	BUDGET (AMD) 2026
	Beginning Fund Balance									
<b>Revenues</b>		341,881	171,805	470,609	601,126	652,394	652,394	717,202	697,495	697,495
19011 40300 - 43450	<b>Total Revenue</b>	1,062,126	1,373,272	1,260,474	1,317,254	1,569,627	1,569,627	1,676,870	1,594,846	1,594,846
<b>Expenditures</b>										
19011 51090 TO 19001184 - 51160	Total Personnel	683,620	692,657	668,609	747,865	832,568	832,568	908,439	922,934	876,812
190011 61160 TO 19001183 63060	Total Employee Benefits	225,230	243,708	273,051	284,389	296,817	296,817	327,046	344,274	339,435
190011 62030 TO 19001184 63050	Total Contractual	51,798	56,610	69,015	69,219	219,983	192,307	215,037	85,983	122,983
190011 62000 TO 19001184 63100	Total Commodities	141,338	113,686	138,377	143,516	137,250	164,364	149,121	147,301	147,301
190011 62160 TO 19001184 63040	Total Other	105,201	86,902	81,104	70,557	83,009	83,571	77,228	92,310	108,315
	<b>Total Expenditure</b>	1,207,186	1,193,563	1,230,156	1,315,546	1,569,627	1,569,627	1,676,870	1,592,802	1,594,846
	<b>Surplus / (Deficit)</b>	(145,061)	179,710	30,318	1,708	0	-	(0)	2,044	0
	<b>Ending Balance</b>	196,820	351,514	500,927	602,834	652,394	652,394	717,202	699,539	697,496

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 FY2026 Operating Fund budget and appropriations as presented for approval. Revenues and expenditures will be tracked during the fiscal year within the MUNIS 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.