Forest Preserves of Winnebago County

2026 – 2027 Budget
Budget Assumptions & Guidelines

The Forest Preserve District's fiscal year is from November 1 through October 31. The following budget planning assumptions and guidelines provide the framework by which the staff has developed the 2026-2027 budget. The proposed budget will then be presented to the Board of Commissioners at the regular Board meeting on September 16, 2026 for review. The budget and levies will be laid over at the regular Board meeting on September 16, 2026 to October 21, 2026.

TAX CAP and ASSESSED VALUATION

Under the Tax Limitation Act (Tax Cap), our property tax revenue increases are limited to the Consumer Price Index (CPI) or 5%, whichever is lower, plus any new growth. The limit for 2025 is 2.70%. The preliminary estimated equalized assessed valuation for Winnebago County is expected to be 10.0% higher than this year's. The limiting tax rate for 2027 is .07402.

REVENUE

Real Estate Property Tax

The District has one of the lowest tax rates of all public taxing bodies in Winnebago County. The final tax rate for 2026 for taxes payable in 2027 is expected to be $.072504. This means for a single-family homeowner of a $ 204,000 home assessed at 1/3 of its market value, less the $ 6,000 owner-occupied exemption, gives us a taxable assessment of $ 62,000. Therefore, the taxpayer would pay a total of $ 44.97 in 2027 for access to all the land, facilities, and recreational opportunities we provide compared to $ 49.41 in 2026.

Corporate Personal Property Replacement Tax

This is money that comes to the District from a business tax in Illinois and is used in three funds: Corporate Fund, IMRF Fund and Social Security Fund. Based on State estimates we will receive approximately $ 948,000 in 2027, which is higher than what we anticipate in 2026, which is estimated at $ 916,000.

Fees and Charges

In addition to property tax revenue, our other major source of revenue is fees and charges for various services, such as camping, shelterhouse reservations, golf, equestrian permits, etc. Demand for camping and shelter reservations have decreased from the previous year.

EXPENSES

Health Benefits

Health insurance benefits are provided for full-time District employees through an agreement with Intergovernmental Personnel Benefit Cooperative (IPBC). Employees co-share the premium cost at a 15:85 ratio. Due to rising health care costs, depending on the plan selected, we have seen increases from 7% to 15% effective July 1, 2026.

Illinois Municipal Retirement Fund (IMRF)

The District is required by law to participate in the IMRF program. The employer portion in 2027 will be 10.85% for two months and 9.24% for ten months. Annual rate of 9.48%.

Employee Wages
The summer seasonal employees' wage schedule will increase based on a cost-of-living increase. Full-time employee wages were increased based on cost-of-living and merit. Based on the compensation study, certain adjustments will be made to selected positions as proposed by the Director and approved by the Board.

Supplies and Contractual Services
The District purchases a variety of supplies, such as fertilizers and chemicals, plant material, building and equipment repair parts. Repair parts have seen increased pricing due to inflation. Fuel and energy-related commodities have increased significantly during the year. Utility cost have also increased due to increased natural gas and electric rates. Efficiencies through County joint purchasing, State of Illinois bids, and other savings are used whenever possible. Contractual services for heating and electrical repairs, roofing, and other trade-related services require prevailing wage and will continue to be bid out per our purchasing policies as needed.

Capital Improvements
Since the District levies a tax for capital improvements, the budget process will provide an opportunity to review recommended projects for capital additions, and replacement of vehicles and equipment, subject to available funds. The 2027 budget includes a carryover of $200,000 for the completion of the Natural Resources building. The 2027 budget also includes partial funding ($800,000) for Phase II of the Natural Resources building complex which includes a cold storage building, greenhouse, staging area and fence. Funding of the balance would come from the 2028 budget. Total estimated cost for Phase II is $1,425,000 subject to any alternatives and bids.

OTHER BUDGET CONSIDERATIONS

Budget for Board of Commissioners
The 2027 budget included a $ 22,650 budget for the Board of Commissioners. This includes $13,000 to be utilized for completion of the strategic planning assistance.

Administrative Services
Continue our intergovernmental agreement with Winnebago County for a variety of administrative support such as payroll, accounting, expenditure payments, treasury functions, audit, purchasing assistance. Currently we are contracting with the County for an annual cost of $ 153,000, plus an hourly rate for information technology service.

Key Stakeholders
Continue financial support to Klehm Arboretum with an allocation in the 2027 budget of $ 36,000. Continue support of our other key stakeholders with in-kind operational and maintenance, along with capital projects to facilities owned by the District. Financial support in the amount of $ 64,000 will be available for key stakeholders. Key stakeholders include Klehm Arboretum, Macktown Living History Education Center, Colored Sands Bird Observatory, Wild Roots Nature Center.

Property and Liability Insurance
Continued membership in the IParks Riskpool since December 1, 2020 for property and liability insurance, legal representation, Workers' Compensation, and risk management training. Liability insurance has increased due to market conditions. Workers' compensation has also increased due to increased wages and worker classifications.

Public Safety
The agreement with the Winnebago County Sheriff's Department was renegotiated and terminates in February 2029. It is anticipated that it will continue to provide for the current level of service. The budget is $ 250,000.

Land Acquisition Funds
The District sold $2,000,000 in Bonds in June 2025 for land acquisition and related costs. Three acquisitions have been funded from the Bond issue in 2026, totaling $1,986,000. A donation of $150,000 and interest earned, leaves a balance of approximately $225,000 remaining to be spent as of October 31, 2026.

DONATION RECEIVED

The District received a $ 1,515,989 donation from an anonymous donor on December 19, 2018. At the request of the donor, $ 200,000 of the donation can be used for Atwood Homestead Forest Preserve projects for both the Preserve and the Atwood Golf Course. The $ 200,000 had been recorded in the Capital Improvement Fund as a Restricted Asset. $ 45,000 was spent on the improvements at Atwood Golf Course in 2020 and the remaining $155,000 was spent in 2025 for improvements at the preserve and golf course. The remaining $ 1,315,989 was established as an Endowment in a Restricted Fund with proceeds from the fund to be used for future improvements and maintenance of Atwood Homestead Forest Preserve. In fiscal 2027 we are budgeting a transfer of $101,000 to the Improvement and Development Fund for the Atwood irrigation well pump replacement. Anticipated balance as of October 31, 2026 is $1,639,000.

PROPOSED FUND BALANCES

In order for the District to financially operate on a year-round basis, it is necessary to have reserves, or fund balances, to meet expenses. Our revenues come into the District twice a year when property taxes are received and revenues from fees, charges, or Corporate Personal Property Tax and grant reimbursements come in at various months of the fiscal year.

Therefore, based on our District Finance Director Steve Chapman's recommendations, the following fund balances will be budgeted:

	Actual 10/31/25	**Budget 2027**
Corporate Fund	12,833,282	11,752,595
Improvement Development Fund	3,501,813	738,264
Botanical Garden Fund	28,308	8,515
2006 Debt Service Fund	394,570	0
2016 Debt Service Fund	72,224	338,635
2025 Debt Service Fund	0	131,768
Liability Reserve Fund	331,471	331,104
IMRF Fund	419,646	380,829
Social Security Fund	237,795	236,870
Health Insurance Fund	13,726	13,726
Endowment Fund	1,531,611	1,538,611
Land Acquisition Fund	2,019,964	0

WINNEBAGO COUNTY FOREST PRESERVE DISTRICT

ANNUAL BUDGET AND APPROPRIATION ORDINANCE

11/1/2026 to10/31/27
($000 omitted)

	Corp	Capital Impvmt	Bot Gardn	Health Insurance	Liab Resrv	Retire	Soc Sec	Endowmnt	Debt Serv 2016	Debt Serv 2025	TOTAL	Land Acq 2025
REVENUES												
Property Taxes	2,640	1,193	317		360	197	208		256	177	**5,348**	
Corp Pers Prop Repl Tx	800					81	67				**948**	
Grants & Donations		0									**0**	
Service Fees & Charges	215			577							**792**	
Golf Fees and Charges	1,902	100									**2,002**	
Sale of Merchandise	385										**385**	
Interest	569	3						52			**624**	**3**
Rent		97									**97**	
Sale of Assets	10										**10**	
Reimbursements- Misc	10	0									**10**	
Reimbursements- Liab	66	4									**70**	
Transfer from Other Funds		1,601									**1,601**	
TOTAL REVENUE	**6,597**	**2,998**	**317**	**577**	**360**	**278**	**275**	**52**	**256**	**177**	**11,887**	**3**
EXPENDITURES												
Personnel	3,710	560				278	284				**4,832**	
Supplies & Services	2,693	279	317	577	367						**4,233**	**0**
Capital Outlay	0	2,826									**2,826**	**228**
Other (debt service)									324	125	**449**	
Other Transfer Funds	1,500							101			**1,601**	
TOTAL EXPENDITURES	**7,903**	**3,665**	**317**	**577**	**367**	**278**	**284**	**101**	**324**	**125**	**13,941**	**228**
Revenue over(under) expense	(1,306)	(667)	0	0	(7)	0	(9)	(49)	(68)	52	(2,054)	**(225)**
PROJECTED CASH OR FUND BALANCE, Beginning	13,058	1,405	9	14	338	381	246	1,588	407	80	17,525	**225**
PROJECTED CASH OR FUND BALANCE, 10/31/27	**11,752**	**738**	**9**	**14**	**331**	**381**	**237**	**1,539**	**339**	**132**	**15,471**	**0**
TAX RATES	0.03581	0.01618	0.00430		0.00489	0.00267	0.00282		0.00347	0.00240	0.07254	

Tax for the owner of a $204,000 house - 2027	$44.97
Tax for the owner of a $204,000 house - 2026	$49.41

WINNEBAGO COUNTY FOREST PRESERVE DISTRICT
ANALYSIS OF PROPERTY TAX LEVIES AND ESTIMATED TAX RATES
FISCAL YEAR ENDING OCTOBER 31, 2027

	MAX. RATE	FISCAL YEAR 2026		ESTIMATE FISCAL YEAR 2027		
		EXTENSIONS	ACT. RATE	LEVY	RATE	EXTENSION
Corporate	0.06000	$ 2,633,611	0.03890	$ 2,667,000	0.03581	$ 2,667,000
Improvement/Dev	0.02500	$ 1,171,246	0.01730	$ 1,205,000	0.01618	$ 1,205,000
IMRF	0.00000	$ 223,417	0.00330	$ 199,000	0.00267	$ 199,000
Social Security	0.00000	$ 203,106	0.00300	$ 210,000	0.00282	$ 210,000
Liab. Reserve	0.00000	$ 358,821	0.00530	$ 364,000	0.00489	$ 364,000
Botanical Gardens	0.00480	$ 291,119	0.00430	$ 320,000	0.00430	$ 320,000
Bonds-2016	0.00000	$ 331,740	0.00490	$ 258,726	0.00347	$ 258,726
Bonds-2025	0.00000	$ 182,796	0.00270	$ 178,750	0.00240	$ 178,750
		5,395,856	0.07970	5,402,476	0.07254	$ 5,402,476

FISCAL YEAR 2026 (2025 TAXES) EQUALIZED ASSESSED VALUATION (AFTER TIF)	$ 6,770,208,701
EST. FISCALYEAR 2027 (2026 TAXES) EQUALIZED ASSESSED VALUATION (AFTER TIF) (10.0% INCREASE)	$ 7,447,229,571

NOTE:

UNDER THE PROPERTY TAX EXTENSION LIMITATION LAW (PTELL) THE FOREST PRESERVE RATE CANNOT EXCEED THE LIMITING RATE. THE ESTIMATED LIMITING RATE FOR THE FOREST PRESERVE FOR 2027 FISCAL YEAR IS .07402 CENTS PER ONE HUNDRED DOLLARS.

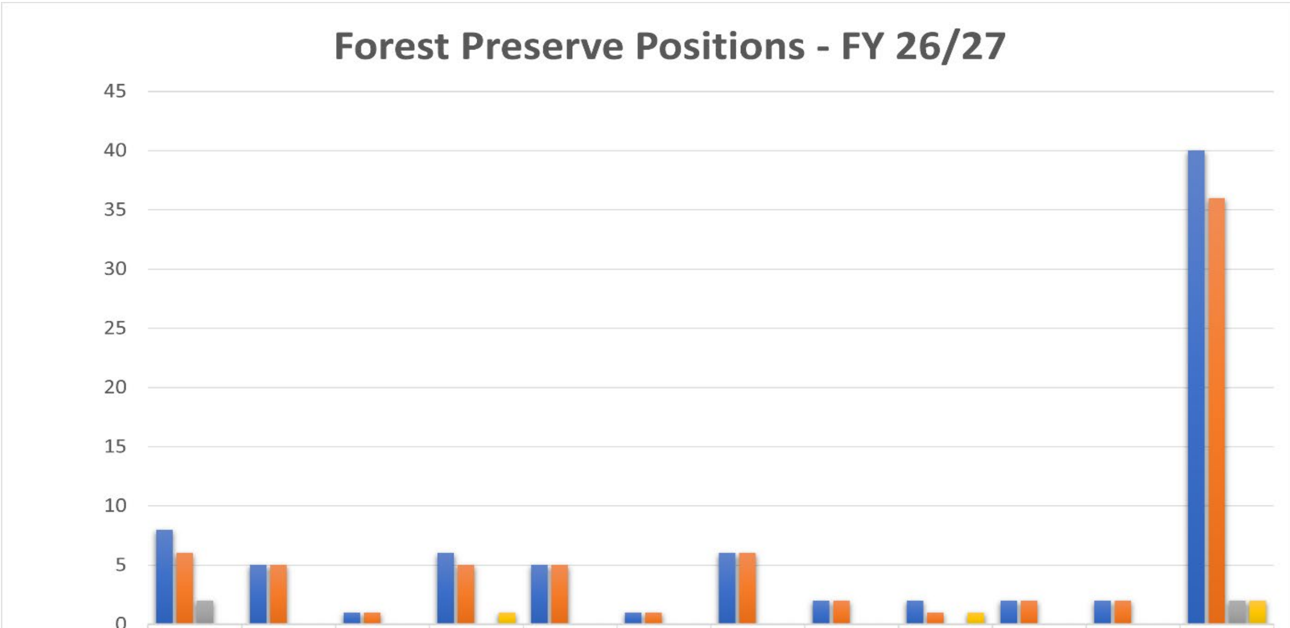
FOREST PRESERVE DISTRICT
CORPORATE FUND 3001
FUND EQUITY FORECAST

	Actual 2025	Original Budget 2026	Revised Estimate 2026	Proposed Budget 2027
REVENUE				
Property Taxes	2,599,137	2,580,000	2,609,275	2,640,000
Corp Personal Prop Repl Tax	805,992	620,000	761,000	800,000
Grants & donations	0	0	0	0
Service Fees and Charges	262,574	209,000	215,000	215,000
Golf Service Fees and Charges	2,361,913	1,810,000	1,873,000	1,902,000
Sale of Merchandise and Concessn	491,480	340,000	400,000	385,000
Interest	637,889	584,000	655,000	569,000
Sale of Assets	34,912	30,000	17,000	10,000
Reimbursements (insurance, etc.)	25,557	15,000	13,000	10,000
Reimbursement - liability admin	65,900	65,900	65,900	65,900
Total Revenue	7,285,354	6,253,900	6,609,175	6,596,900
EXPENSE				
Personnel	3,144,785	3,417,230	3,267,554	3,709,790
Supplies & Services	2,161,134	2,374,060	2,366,503	2,692,915
Capital Outlay	78,192	0	0	0
Transfer to Other Funds	1,925,000	750,000	750,000	1,500,000
Total Expense	7,309,111	6,541,290	6,384,057	7,902,705
REVENUE OVER (UNDER) EXPENSE	(23,757)	(287,390)	225,118	(1,305,805)
FUND BALANCE, BEGINNING	12,857,039	12,147,957	12,833,282	13,058,400
FUND BALANCE, ENDING	12,833,282	11,860,567	13,058,400	11,752,595

CORPORATE FUND 3001
BUDGET SUMMARY

EXPENSES 2027

	PERSONNEL	SUPPLIES AND SERVICES	CAPITAL OUTLAY	TRANSFER TO OTHER FUNDS	2026 BUDGET
Administration	869,945	527,765	0	1,500,000	2,897,710
Marketing	66,585	73,800			140,385
Preserve General	379,620	157,700			537,320
Law Enforcemnt	0	279,000			279,000
North Preserve Area	443,662	274,000			717,662
South Preserve Area	386,880	262,700			649,580
Board	0	22,650			22,650
Human Resources	106,332	20,700			127,032
Atwood	455,016	369,400			824,416
Macktown	370,660	319,600			690,260
Ledges	448,740	368,600			817,340
Golf General	182,350	17,000			199,350
Total	3,709,790	2,692,915	0	1,500,000	7,902,705



	Admin (910)	Corp General (911)	Marketing (912)	North (915)	South (916)	Human Resources (920)	Natural Resources (965)	Atwood Golf (980)	Macktown Golf (985)	Ledges Golf (990)	Golf General (995)	Total
Total	8	5	1	6	5	1	6	2	2	2	2	40
Full-time	6	5	1	5	5	1	6	2	1	2	2	36
Part-time	2	0	0	0	0	0	0	0	0	0	0	2
Unfilled FT	0	0	0	1	0	0	0	0	1	0	0	2

DEPARTMENT BUDGET AND APPROPRIATION

FUND 3001
CODE 910

CORPORATE ADMINISTRATION

	ACTUAL 2025	ORIGINAL 2026	ESTIMATED 2026	PROPOSED 2027
PERSONNEL				
411.10 REGULAR	643,344	584,000	568,000	724,000
411.20 TEMPORARY	38,829	43,500	39,500	45,500
411.30 OVERTIME	873	2,000	1,500	2,000
411.50 EARLY RETIREMENT INCENTIVE	9,670	19,340	19,340	9,670
412.11 HEALTH INS EMPLOYER CONTR	62,121	85,700	71,000	88,500
412.21 LIFE INS EMPLOYER CONTR	101	120	110	275
	754,939	734,660	699,450	869,945
SUPPLIES AND SERVICES				
421.10 STATIONERY & SUPPLIES	2,200	2,000	2,200	2,200
422.10 DATA PROCESSING SUPPLIES	52	1,700	-	500
422.40 GASOLINE & OIL	3,008	3,000	2,900	3,200
422.50 FOOD & BEVERAGE	251	500	300	500
422.90 OTHER DEPT SUPPLIES	5,668	6,000	2,000	5,000
423.20 EQUIPMENT REPAIR PARTS	-	300	300	300
431.10 ACCOUNTING & AUDITING	162,888	173,000	173,000	178,000
431.20 CONSULTING	-	10,600	16,000	-
431.40 LEGAL	30,777	22,000	25,000	28,000
431.60 DATA PROCESSING CONSULTING	4,499	17,000	15,000	15,000
431.61 BANK SERVICE FEES	8,266	9,000	6,600	7,000
431.62 CREDIT CARD MERCH FEES	5,546	-	-	80,000
432.10 TELEPHONE & INTERNET	11,261	14,000	17,000	20,000
432.20 POSTAGE	1,246	1,300	2,000	2,000
433.10 TRAVEL	2,589	2,700	750	2,000
433.30 MOVING	-	5,000	5,000	-
434.10 PRINTING & BINDING	755	500	100	250
434.20 ADVERTISING	814	1,200	600	1,200
436.10 GAS & HEATING OIL	1,642	2,500	2,200	2,500
436.20 ELECTRICITY	5,567	5,000	5,200	5,200
437.10 BUILDING REPAIR & MAINT	12,214	11,000	11,000	11,000
437.32 OFFICE EQUIPMENT REPAIR & MAIN	28,681	30,000	26,000	43,100
438.30 OFFICE EQUIPMENT RENTAL	3,440	2,900	2,900	2,900
439.41 DUES & MEMBERSHIPS	4,652	4,500	4,276	5,355
439.42 INSTRUCTION & SCHOOLING	1,782	2,500	-	2,500
439.50 TAX & LICENSE FEE	37	60	45	60
439.51 ENVIRONMENTAL EDUCATION	36,000	36,000	36,000	100,000
439.90 OTHER UNCLASSIFIED	6,948	20,000	3,000	10,000
	340,781	384,260	359,371	527,765
CAPITAL OUTLAY				
461.10 LAND	77,736	-	-	-
OTHER EXPENSES				
491.10 TRANSFER TO OTHER FUNDS	1,925,000	750,000	750,000	1,500,000
TOTAL ADMINISTRATION BUDGET	**3,098,456**	**1,868,920**	**1,808,821**	**2,897,710**

DEPARTMENT BUDGET AND APPROPRIATION

FUND 3001 — **CORPORATE**
CODE 911 — **FP GENERAL**

	ACTUAL 2025	ORIGINAL 2026	ESTIMATED 2026	PROPOSED 2027
PERSONNEL				
411.10 REGULAR	232,628	291,300	283,100	338,620
411.20 TEMPORARY	-	-	-	-
411.30 OVERTIME	827	1,200	3,700	2,000
412.11 HEALTH INS EMPLOYER CONTR	32,774	60,000	27,000	38,800
412.21 LIFE INS EMPLOYER CONTR	59	100	100	200
	266,289	352,600	313,900	379,620
SUPPLIES AND SERVICES				
422.30 CLEANING SUPPLIES	2,907	5,000	4,000	4,000
422.40 GASOLINE & OIL	19,177	24,000	23,500	31,800
422.70 CLOTHING	2,329	5,000	2,500	4,000
422.90 OTHER DEPT SUPPLIES	9,188	13,000	14,500	15,000
423.10 BUILDING MAINT SUPPLIES	4,054	4,500	4,500	5,000
423.20 EQUIPMENT REPAIR PARTS	21,476	23,000	23,000	25,000
423.90 OTHER REPAIR & MAINT SUPP	2,877	5,000	3,000	5,000
432.10 TELEPHONE & INTERNET	6,677	8,500	7,000	12,000
436.10 GAS & HEATING OIL	4,937	8,000	7,000	10,500
436.20 ELECTRICITY	5,567	6,000	6,100	7,000
436.40 WASTE REMOVAL	3,870	4,500	4,300	4,600
437.10 BUILDING REPAIR & MAINT	2,961	7,000	5,800	7,500
437.30 EQUIPMENT REPAIR & MAINT	11,168	10,000	14,000	14,000
438.90 OTHER RENTAL	-	1,000	1,000	1,000
439.41 DUES & MEMBERSHIP	-	200	-	-
439.42 INSTRUCTION & SCHOOLING	504	1,000	500	1,000
439.50 TAXES & LICENSE FEES	209	400	250	300
439.60 LAUNDRY & SANITATION	4,160	9,500	11,000	10,000
	102,058	135,600	131,950	157,700
TOTAL FP GENERAL BUDGET	**368,346**	**488,200**	**445,850**	**537,320**

DEPARTMENT BUDGET AND APPROPRIATION

FUND 3001
CODE 912

CORPORATE
MARKETING

		ACTUAL 2025	ORIGINAL 2026	ESTIMATED 2026	PROPOSED 2027
PERSONNEL					
411.10	REGULAR	53,024	61,560	61,560	64,025
411.30	OVERTIME	2,408	2,000	4,000	2,500
412.11	HEALTH INS EMPLOYER CONTR	1,931	-	-	-
412.21	LIFE INS EMPLOYER CONTR	13	40	40	60
		57,375	63,600	65,600	66,585
SUPPLIES AND SERVICES					
421.10	STATIONERY & SUPPLIES	172	100	245	300
422.10	DATA PROCESSING SUPPLIES	75	500	500	500
422.50	FOOD & BEVERAGE	110	100	950	1,000
422.90	OTHER DEPT SUPPLIES	5,536	9,000	9,000	9,000
431.90	OTHER PROFESSIONAL SERVICES	9,081	12,000	20,000	28,000
432.10	TELEPHONE & INTERNET	421	1,000	1,000	1,000
433.10	TRAVEL	247	500	500	500
434.10	PRINTING & BINDING	6,795	12,000	10,000	10,000
434.20	ADVERTISING	12,534	18,000	16,000	20,000
439.42	INSTRUCTION & SCHOOLING	1,000	1,000	1,000	1,000
439.90	OTHER UNCLASSIFIED	2,026	2,500	2,500	2,500
		37,997	56,700	61,695	73,800
TOTAL MARKETING BUDGET		**95,372**	**120,300**	**127,295**	**140,385**

DEPARTMENT BUDGET AND APPROPRIATION

FUND 3001
CODE 914

CORPORATE
LAW ENFORCEMENT

		ACTUAL 2025	ORIGINAL 2026	ESTIMATED 2026	PROPOSED 2027
PERSONNEL					
411.20	TEMPORARY	-	-	-	-
		-	-	-	-
SUPPLIES AND SERVICES					
422.40	GASOLINE & OIL	10,691	12,000	9,800	11,000
423.20	EQUIPMENT REPAIR PARTS	6,304	6,000	5,000	6,000
432.10	TELEPHONE (MDT)	2,088	3,000	2,500	3,000
437.30	EQUIPMENT REPAIR & MAINT	-	3,000	3,000	3,000
437.31	AUTOMOTIVE REPAIR	-	2,000	-	2,000
439.30	INTERGOVERNMENTAL ADMIN	217,350	249,000	250,000	254,000
		236,433	275,000	270,300	279,000
TOTAL	**LAW ENFORCEMENT BUDGET**	**236,433**	**275,000**	**270,300**	**279,000**

DEPARTMENT BUDGET AND APPROPRIATION

FUND 3001 — **CORPORATE**
CODE 915 — **FP NORTH**

	ACTUAL 2025	ORIGINAL 2026	ESTIMATED 2026	PROPOSED 2027
PERSONNEL				
411.10 REGULAR	250,935	284,000	272,430	288,002
411.20 TEMPORARY	78,263	81,000	73,000	83,200
411.30 OVERTIME	1,806	10,000	5,000	5,000
412.11 HEALTH INS EMPLOYER CONTR	55,165	85,000	46,400	67,240
412.21 LIFE INS EMPLOYER CONTR	83	100	68	220
	386,252	460,100	396,898	443,662
SUPPLIES AND SERVICES				
422.30 CLEANING SUPPLIES	4,211	6,000	5,000	6,000
422.40 GASOLINE & OIL	35,086	37,000	47,000	48,000
422.70 CLOTHING	2,722	5,000	3,000	5,000
422.82 AGGREGATE	5,275	5,000	5,000	5,000
422.84 TURF SUPPLIES	2,795	3,000	3,000	3,000
422.90 OTHER DEPT SUPPLIES	16,406	23,000	20,000	23,000
423.10 BUILDING MAINT SUPPLIES	19,525	24,000	32,000	24,000
423.20 EQUIPMENT REPAIR PARTS	32,851	34,000	35,000	38,000
423.90 OTHER REPAIR & MAINT SUPP	117	3,500	3,500	4,500
432.10 TELEPHONE & INTERNET	6,795	9,000	6,400	9,000
436.10 GAS & HEATING OIL	13,456	15,000	16,000	15,000
436.20 ELECTRICITY	20,890	18,000	20,000	21,000
436.40 WASTE DISPOSAL SERVICE	15,349	18,000	20,000	20,000
437.10 BUILDING REPAIR & MAINT	19,937	16,000	17,000	19,000
437.30 EQUIPMENT REPAIR & MAINT	5,673	5,000	14,000	10,000
438.90 OTHER RENTAL	-	1,000	1,000	1,000
439.41 DUES & MEMBERSHIP	-	500	500	500
439.42 INSTRUCTION & SCHOOLING	2,966	2,000	3,200	4,000
439.50 TAXES & LICENSE FEES	360	1,000	1,200	2,200
439.60 LAUNDRY & UNIFORM RENTAL	4,369	5,000	5,400	5,800
439.90 OTHER UNCLASSIFIED SERVICES	6,897	10,000	10,000	10,000
	215,680	241,000	268,200	274,000
TOTAL NORTH AREA BUDGET	**601,932**	**701,100**	**665,098**	**717,662**

DEPARTMENT BUDGET AND APPROPRIATION

FUND 3001 — **CORPORATE**

CODE 916 — **FP SOUTH**

		ACTUAL 2025	ORIGINAL 2026	ESTIMATED 2026	PROPOSED 2027
PERSONNEL					
411.10	REGULAR	245,648	258,500	253,100	261,200
411.20	TEMPORARY	61,188	70,000	57,900	61,380
411.30	OVERTIME	1,059	10,000	4,500	5,000
412.11	HEALTH INS EMPLOYER CONTR	72,019	69,000	51,500	59,200
412.21	LIFE INS EMPLOYER CONTR	85	100	100	100
		379,999	407,600	367,100	386,880
SUPPLIES AND SERVICES					
422.30	CLEANING SUPPLIES	3,160	5,000	4,500	5,000
422.40	GASOLINE & OIL	42,526	42,000	50,000	51,600
422.70	CLOTHING	2,171	5,000	3,000	5,000
422.82	AGGREGATE	5,150	6,500	4,000	5,000
422.84	TURF SUPPLIES	1,130	3,000	2,000	3,000
422.90	OTHER DEPT SUPPLIES	12,233	20,000	16,000	19,000
423.10	BUILDING MAINT SUPPLIES	13,798	18,000	16,000	18,000
423.20	EQUIPMENT REPAIR PARTS	29,714	38,000	30,000	38,000
423.90	OTHER REPAIR & MAINT SUPP	2,128	3,500	2,000	3,500
432.10	TELEPHONE & INTERNET	4,411	6,000	4,000	6,000
436.10	GAS & HEATING OIL	7,187	11,000	8,500	9,500
436.20	ELECTRICITY	12,854	12,000	12,000	14,500
436.40	WASTE DISPOSAL SERVICE	18,134	18,000	17,000	20,000
437.10	BUILDING REPAIR & MAINT	20,165	14,000	14,000	15,000
437.30	EQUIPMENT REPAIR & MAINT	6,570	5,000	7,000	10,000
438.90	OTHER RENTAL	3,672	4,500	5,000	4,500
439.41	DUES & MEMBERSHIP	-	100	-	100
439.42	INSTRUCTION & SCHOOLING	504	2,000	500	1,000
439.50	TAXES & LICENSE FEES	20,200	20,000	18,000	18,000
439.60	LAUNDRY & UNIFORM RENTAL	3,849	4,000	3,600	4,000
439.90	OTHER UNCLASSIFIED SERVICES	16,169	12,000	17,000	12,000
		225,725	249,600	234,100	262,700
TOTAL	**SOUTH AREA BUDGET**	**605,724**	**657,200**	**601,200**	**649,580**

DEPARTMENT BUDGET AND APPROPRIATION

FUND 3001
CODE 919

CORPORATE
BOARD

		ACTUAL 2025	ORIGINAL 2026	ESTIMATED 2026	PROPOSED 2027
SUPPLIES AND SERVICES					
422.50	FOOD & BEVERAGE	942	800	800	800
422.90	OTHER DEPARTMENT SUPPLIES	39	100	100	150
431.20	CONSULTING	7,000	30,500	30,500	13,000
433.10	TRAVEL	-	300	-	300
439.41	DUES AND MEMBERSHIPS	200	200	200	200
439.42	INSTRUCTION & SCHOOLING	3,000	1,000	300	5,000
439.90	OTHER UNCLASSIFIED SERVICES	25	500	-	3,200
		11,206	33,400	31,900	22,650
TOTAL	**BOARD BUDGET**	**11,206**	**33,400**	**31,900**	**22,650**

DEPARTMENT BUDGET AND APPROPRIATION

FUND 3001 **CORPORATE**

CODE 920 **HUMAN RESOURCES**

		ACTUAL 2025	ORIGINAL 2026	ESTIMATED 2026	PROPOSED 2027
PERSONNEL					
411.10	REGULAR	81,254	96,500	93,100	96,500
412.11	HEALTH INSURANCE	6,614	8,900	9,400	9,812
412.21	LIFE INSURANCE	13	20	20	20
		87,880	105,420	102,520	106,332
SUPPLIES AND SERVICES					
422.50	FOOD & BEVERAGE	4,390	4,000	6,200	6,000
422.90	OTHER DEPT SUPPLIES	3,368	4,200	3,300	4,000
431.50	MEDICAL & DENTAL CONSULTING	2,741	3,000	2,000	3,000
431.90	OTHER PROFESSIONAL SERVICES	560	2,500	2,500	2,500
432.10	TELEPHONE & INTERNET	993	1,000	1,100	1,100
433.10	TRAVEL	23	250	-	250
434.20	ADVERTISING	-	350	-	350
439.41	DUES & MEMBERSHIPS	794	900	800	500
439.42	INSTRUCTION & SCHOOLING	500	2,000	1,500	3,000
		13,370	18,200	17,400	20,700
TOTAL	**HUMAN RESOURCES BUDGET**	**101,250**	**123,620**	**119,920**	**127,032**

DEPARTMENT BUDGET AND APPROPRIATION

FUND 3402 — **GOLF COURSE**
CODE 980 — **ATWOOD**

		ACTUAL 2025	ORIGINAL 2026	ESTIMATED 2026	PROPOSED 2027
PERSONNEL					
411.10	REGULAR	148,613	156,000	155,400	161,616
411.20	TEMPORARY - GOLF MAINT	80,830	78,000	88,000	90,300
411.21	TEMPORARY - FOOD & BEV	41,891	44,000	43,000	44,800
411.22	TEMPORARY - CLUBHOUSE STAFF	101,946	114,000	95,000	125,000
411.30	OVERTIME	144	1,500	1,000	1,000
412.11	HEALTH INSURANCE	37,386	37,800	37,800	32,200
412.21	LIFE INSURANCE	35	100	35	100
		410,846	431,400	420,235	455,016
SUPPLIES AND SERVICES					
422.30	CLEANING SUPPLIES	1,388	2,000	1,500	1,800
422.40	GASOLINE & OIL	24,373	25,000	35,000	33,600
422.50	FOOD & BEVERAGE	73,558	60,000	63,000	66,000
422.70	CLOTHING	2,247	5,000	4,000	5,000
422.82	AGGREGATE	4,724	4,500	1,000	4,500
422.84	TURF SUPPLIES	49,011	55,000	50,000	55,000
422.86	MERCHANDISE	28,449	24,000	25,000	27,500
422.90	OTHER DEPT SUPPLIES	3,982	5,000	6,500	6,500
423.10	BUILDING MAINT SUPPLIES	8,399	7,000	5,500	7,000
423.20	EQUIPMENT REPAIR PARTS	40,000	38,000	38,000	42,000
432.10	TELEPHONE & INTERNET	7,708	8,500	8,487	8,900
436.10	GAS & HEATING OIL	5,287	8,000	7,000	7,800
436.20	ELECTRICITY	17,881	16,000	16,000	17,000
436.40	WASTE DISPOSAL SERVICE	4,034	4,500	7,500	6,000
437.10	BUILDING REPAIR & MAINT	7,925	10,000	10,000	10,000
437.30	EQUIPMENT REPAIR & MAINT	2,835	9,000	8,000	8,000
438.90	OTHER RENTAL	3,315	4,000	4,200	4,500
439.41	DUES & MEMBERSHIPS	2,640	250	500	500
439.42	INSTRUCTION & SCHOOLING	616	800	800	800
439.50	SALES TAX & LICENSE FEES	42,326	32,000	47,000	40,000
439.60	LAUNDRY & SANITATION	5,775	7,000	6,000	7,000
439.90	OTHER UNCLASSIFIED	23,653	10,000	10,000	10,000
463.20	BUILDING IMPROVEMENTS	456	-	-	-
		360,583	335,550	354,987	369,400
TOTAL	**ATWOOD BUDGET**	**771,429**	**766,950**	**775,222**	**824,416**

DEPARTMENT BUDGET AND APPROPRIATION

FUND 3402 **GOLF COURSE**
CODE 985 **MACKTOWN**

		ACTUAL 2025	ORIGINAL 2026	ESTIMATED 2026	PROPOSED 2027
PERSONNEL					
411.10	REGULAR	68,670	107,000	110,200	114,600
411.20	TEMPORARY - GOLF MAINT	74,509	56,800	85,000	89,700
411.21	TEMPORARY - FOOD & BEV	33,362	42,800	40,000	41,600
411.22	TEMPORARY - CLUBHOUSE STAFF	73,674	89,000	86,000	89,200
411.30	OVERTIME	628	1,500	1,200	1,200
412.11	HEALTH INS EMPLOYER CONTR	14,908	35,000	21,400	34,260
412.21	LIFE INS EMPLOYER CONTR	20	100	40	100
		265,771	332,200	343,840	370,660
SUPPLIES AND SERVICES					
422.30	CLEANING SUPPLIES	1,529	1,200	1,400	1,400
422.40	GASOLINE & OIL	22,214	22,000	30,000	26,400
422.50	FOOD & BEVERAGE	57,092	60,000	60,000	66,000
422.70	CLOTHING	2,237	5,000	2,500	4,000
422.82	AGGREGATE	394	1,000	1,000	4,000
422.84	TURF SUPPLIES	33,291	42,000	40,000	44,000
422.86	MERCHANDISE	26,646	23,000	23,000	25,300
422.90	OTHER DEPT SUPPLIES	7,654	5,000	5,000	5,000
423.10	BUILDING MAINT SUPPLIES	1,570	4,000	4,000	4,500
423.20	EQUIPMENT REPAIR PARTS	41,998	36,000	36,000	39,600
432.10	TELEPHONE & INTERNET	9,937	7,200	7,000	8,000
436.10	GAS & HEATING OIL	4,207	5,000	5,500	5,500
436.20	ELECTRICITY	12,919	13,500	13,000	14,000
436.40	WASTE DISPOSAL SERVICE	5,907	5,500	6,500	5,800
437.10	BUILDING REPAIR & MAINTENANCE	12,314	8,500	14,000	12,000
437.30	EQUIPMENT REPAIR & MAINTENAN	4,393	5,000	5,000	5,000
438.90	OTHER RENTAL	1,300	3,000	4,000	3,000
439.41	DUES & MEMBERSHIPS	-	50	150	300
439.42	INSTRUCTION & SCHOOLING	663	800	500	800
439.50	SALES TAX & LICENSE FEES	36,514	32,000	35,000	36,000
439.60	LAUNDRY & SANITATION	3,314	4,500	5,000	4,500
439.90	OTHER UNCLASSIFIED	2,554	4,500	6,000	4,500
		288,647	288,750	304,550	319,600
TOTAL MACKTOWN BUDGET		**554,418**	**620,950**	**648,390**	**690,260**

DEPARTMENT BUDGET AND APPROPRIATION

FUND 3402
CODE 990

GOLF COURSE
LEDGES

		ACTUAL 2025	ORIGINAL 2026	ESTIMATED 2026	PROPOSED 2027
PERSONNEL					
411.10	REGULAR	179,684	153,000	153,062	159,184
411.20	TEMPORARY- GOLF MAINT	80,002	76,000	86,000	89,784
411.21	TEMPORARY - FOOD & BEV	46,459	50,000	40,000	46,072
411.22	TEMPORARY - CLUBHOUSE STAFF	84,463	102,000	98,000	125,000
411.30	OVERTIME	2,528	1,500	1,500	1,500
412.11	HEALTH INS EMPLOYER CONTR	33,899	34,000	21,000	27,100
412.21	LIFE INS EMPLOYER CONTR	49	100	50	100
		427,083	416,600	399,612	448,740
SUPPLIES AND SERVICES					
422.30	CLEANING SUPPLIES	1,970	1,800	1,600	1,800
422.40	GASOLINE & OIL	21,027	25,000	27,000	26,000
422.50	FOOD & BEVERAGE	76,351	74,000	74,000	77,000
422.70	CLOTHING	2,370	5,000	3,000	3,500
422.82	AGGREGATE	2,437	4,500	2,000	5,000
422.84	TURF SUPPLIES	40,956	48,000	48,000	52,800
422.86	MERCHANDISE	30,614	23,000	23,000	25,300
422.90	OTHER DEPT SUPPLIES	6,188	7,000	6,000	6,500
423.10	BUILDING MAINT SUPPLIES	6,725	8,000	4,000	7,500
423.20	EQUIPMENT REPAIR PARTS	38,072	48,000	46,000	50,600
432.10	TELEPHONE & INTERNET	8,360	9,000	8,000	8,000
436.10	GAS & HEATING OIL	6,692	8,000	8,000	8,000
436.20	ELECTRICITY	14,469	15,000	17,000	15,000
436.40	WASTE DISPOSAL SERVICE	3,032	4,000	7,000	4,200
437.10	BUILDING REPAIR & MAINT	12,139	11,000	11,000	11,000
437.30	EQUIPMENT REPAIR & MAINT	2,227	5,000	6,000	5,000
438.90	OTHER RENTAL	7,507	5,000	5,000	5,000
439.41	DUES & MEMBERSHIPS	-	400	250	700
439.42	INSTRUCTION & SCHOOLING	504	700	200	700
439.50	SALES TAX & LICENSE FEES	39,674	32,000	40,000	40,000
439.60	LAUNDRY & SANITATION	4,513	6,000	5,000	5,000
439.90	OTHER UNCLASSIFIED	6,881	8,500	8,000	10,000
		332,708	348,900	350,050	368,600
TOTAL LEDGES BUDGET		**759,792**	**765,500**	**749,662**	**817,340**

DEPARTMENT BUDGET AND APPROPRIATION

FUND 3402
CODE 995

GOLF COURSE
GENERAL

		ACTUAL 2025	ORIGINAL 2026	ESTIMATED 2026	PROPOSED 2027
PERSONNEL					
411.10	REGULAR	84,040	89,000	142,000	155,000
412.11	HEALTH INS EMPLOYER CONTR	24,270	24,000	16,377	27,300
412.21	LIFE INS EMPLOYER CONTR	18	50	22	50
		108,328	113,050	158,399	182,350
SUPPLIES AND SERVICES					
422.50	FOOD & BEVERAGES	-	500	500	500
422.90	OTHER DEPT SUPPLIES	-	3,500	4,000	4,000
432.10	TELEPHONE & INTERNET	-	-	-	3,000
433.10	TRAVEL	-	-	-	4,500
434.20	ADVERTISING	647	3,000	2,500	3,000
439.41	DUES & MEMBERSHIPS	390	-	-	-
439.42	INSTRUCTION & SCHOOLING	-	100	1,000	2,000
		1,037	7,100	8,000	17,000
TOTAL	**GOLF COURSE GENERAL BUDGET**	**109,365**	**120,150**	**166,399**	**199,350**

FOREST PRESERVE DISTRICT
IMPROVEMENT and DEVELOPMENT FUND
FUND EQUITY FORECAST 3302

	Actual 2025	Original Budget 2026	Revised Estimate 2026	Proposed Budget 2027
REVENUE				
Property Taxes	1,167,103	1,160,000	1,159,534	1,193,000
Rent	111,854	92,000	97,000	97,000
Golf Capital Fee	108,709	92,000	100,000	100,000
Reimbursements - Liability Fund	3,900	3,900	3,900	3,900
Reimbursements - Miscellaneous	2,000	-	34,000	-
Grants	508,347	13,000	9,000	-
Interest	4,277	-	3,000	3,000
Transfer from Other Funds	1,925,000	750,000	750,000	1,601,000
Total Revenue	3,831,190	2,110,900	2,156,434	2,997,900
EXPENSE				
Personnel	416,559	498,376	484,782	560,053
Supplies & Services	192,535	248,220	181,372	279,340
Capital Outlay	1,397,407	3,785,300	3,486,691	2,725,645
Golf Capital Fee	97,000	92,000	100,000	100,000
Total Expense	2,103,501	4,623,896	4,252,845	3,665,038
REVENUE OVER (UNDER) EXPENSES	1,727,689	(2,512,996)	(2,096,411)	(667,138)
FUND BALANCE, BEGINNING	1,774,124	3,459,824	3,501,813	1,405,402
FUND BALANCE, ENDING	**3,501,813**	**946,828**	**1,405,402**	**738,264**

DEPARTMENT BUDGET AND APPROPRIATION

FUND 3302 **CAPITAL IMPROVEMENT**
CODE 965

		ACTUAL 2025	ORIGINAL 2026	ESTIMATED 2026	PROPOSED 2027
PERSONNEL					
411.10	REGULAR	292,910	364,000	350,724	384,700
411.20	TEMPORARY	43,690	51,000	48,000	59,500
411.30	OVERTIME	6,863	7,500	7,500	8,500
412.11	HEALTH INS EMPLOYER CONTR	73,009	75,774	78,426	107,100
412.21	LIFE INS EMPLOYER CONTR	88	102	132	253
		416,560	498,376	484,782	560,053
SUPPLIES AND SERVICES					
422.30	CLEANING SUPPLIES	-	1,000	32	1,000
422.40	GASOLINE & OIL	18,035	22,500	20,250	30,000
422.70	CLOTHING	3,177	5,500	4,000	5,500
422.82	AGGREGATE	1,161	1,500	-	1,500
422.84	TURF SUPPLIES	22,179	26,000	26,000	30,000
422.90	OTHER DEPT SUPPLIES	27,480	39,000	23,000	39,000
423.10	BUILDING MAINT SUPPLIES	10,099	18,000	1,500	18,000
423.20	EQUIPMENT REPAIR PARTS	45,739	42,000	41,000	44,000
423.90	OTHER REP & MAINT SUPPLIES	-	2,000	900	2,000
431.90	OTHER PROFESSIONAL SERV	15,155	24,500	13,000	30,000
432.10	TELEPHONE & INTERNET	8,638	14,000	9,200	15,000
436.10	GAS & HEATING OIL	1,791	3,000	3,000	3,600
436.20	ELECTRICITY	-	3,000	500	4,200
436.40	WASTE DISPOSAL SERVICE	-	2,500	-	3,200
437.10	BUILDING REPAIR & MAINT	58	1,000	-	4,500
437.30	EQUIPMENT REPAIR & MAINT	6,448	12,000	8,070	16,000
438.90	OTHER RENTAL	500	-	500	500
439.41	DUES & MEMBERSHIPS	631	1,000	600	1,000
439.42	INSTRUCTION & SCHOOLING	3,429	4,000	4,100	4,500
439.50	TAX & LICENSE FEES	515	720	720	840
439.60	LAUNDRY & SANITATION	4,160	-	-	-
439.90	OTHER UNCLASSIFIED	23,341	25,000	25,000	25,000
		192,535	248,220	181,372	279,340
CAPITAL OUTLAY					
462.10	BUILDING	185,408	2,700,000	2,600,000	1,000,000
463.10	LAND IMPROVEMENT	780,095	322,000	198,542	562,145
463.20	BUILDING IMPROVEMENTS	44,750	113,200	91,518	139,500
463.30	ROADWAY	83,538	315,000	275,783	112,000
464.20	TRUCKS	70,389	59,400	58,305	279,500
464.30	REPAIR & MAINT EQUIPMENT	230,815	244,700	233,924	304,000
464.32	GOLF EQUIPMENT	78,320	118,000	112,026	403,500
464.40	OTHER DEPT EQUIPMENT	21,092	5,000	16,593	25,000
		1,494,407	3,877,300	3,586,691	2,825,645
TOTAL	**CAPITAL IMPROVEMENT**	**2,103,501**	**4,623,896**	**4,252,845**	**3,665,038**

Improvement Projects & Equipment 2027

Location	Item	Bldg 462.10	Land Improv 463.10	Bldg Improv 463.20	Roads 463.30	Trucks 464.20	Rep Mntc Equip 464.30	Golf Equip 464.32	Other Equip 464.40	Total
North Area	Portable Hot Water Pressure Washer						6,500			**221,500**
	Macktown Trading Post Roof Replacement			55,000						
	Macktown Stephen Mack House Roof Replacement			48,000						
	Hononegah Asphalt Project				50,000					
	Kieselburg Asphalt Project				50,000					
	Colored Sands Crack Fill and Sealcoat Parking lots				12,000					
South Area	3/4 Ton Truck #435 Replacement (4x4 pickup)					65,000				**166,500**
	Skid Loader #338 Replacement						65,000			
	Pecatonica River Study Center Furnace Replacement			7,500						
	Four (4) Steel Outhouse Door Replacements			20,000						
	Funderburg Barn Window Replace and Reglaze			9,000						
Central Shop	Portable Generator Replacement						5,000			**5,000**
Klehm	Clarcor Pavilion Restroom and Sidewalk Renovation		45,000							**45,000**
Natural Resource	1/2 Ton Truck for Wildlife -Additional					60,500				**1,704,145**
	Utility ATV Replacement						27,000			
	Plow Package for Truck #568						14,000			
	Root Rake for Cat 299						10,500			
	Loader Tractor Replacement						176,000			
	Natural Resource Facility Phase II (partial)	800,000								
	Sugar River Alder Wetland Restoration (est)		100,000							
	Contractual Restoration Work		200,000							
	Restoration at Paula Swanson		100,000							
	Natural Resource Shop (C.O.)	200,000								
	Funderburg Habitat Improvement (C.O.)		16,145							
Atwood Golf	Turf Sprayer Replacement							82,000		**238,500**
	Greens Mower Replacement							50,000		
	Spare Cutting Unit Attachment							5,500		
	Irrigation Well Pipe & Pump Replacement (C.O.)		101,000							
Ledges Golf	Fairway Mower Replacement							86,500		**156,000**
	Sand Pro Replacement							34,500		
	Wide Spin Top Dresser							25,500		
	Lely Broadcast Spreader							9,500		
Macktown Golf	3/4 T. Pickup Truck w/Plow Replacement					75,000				**185,000**
	Fairway Mower Replacement							86,500		
	Debris Blower Replacement							12,500		
	Deck-Over Equipment Trailer Replacement							11,000		
Law Enforcement	Law Enforcement Squad SUV Replacement (x1)					79,000				**79,000**
Various	Technology Upgrades -Various Departments								25,000	**25,000**
	TOTALS	**1,000,000**	**562,145**	**139,500**	**112,000**	**279,500**	**304,000**	**403,500**	**25,000**	**2,825,645**

FOREST PRESERVE DISTRICT
BOTANICAL GARDEN FUND
FUND EQUITY FORECAST 3120

	Actual 2025	Original 2026	Estimate 2026	Proposed 2027
REVENUE				
Property Taxes	257,524	287,000	288,207	317,000
Total Revenue	257,524	287,000	288,207	317,000
EXPENSE				
Supplies & Services	234,649	287,000	308,000	317,000
Total Expense	234,649	287,000	308,000	317,000
REVENUE OVER (UNDER) EXPENSES	22,875	-	(19,793)	-
FUND BALANCE BEGINNING	5,433	5,433	28,308	8,515
FUND BALANCE, ENDING	**28,308**	**5,433**	**8,515**	**8,515**

A fund balance of $ 8,000 is recommended in this fund.

DEPARTMENT BUDGET AND APPROPRIATION

FUND 3120
CODE 930

BOTANICAL
SERVICE

	ACTUAL 2025	ORIGINAL 2026	ESTIMATED 2026	PROPOSED 2027
SUPPLIES & SERVICES				
431.90 OTHER PROFESSIONAL SERV	234,649	287,000	308,000	317,000
	234,649	287,000	308,000	317,000
TOTAL BOTANICAL BUDGET	**234,649**	**287,000**	**308,000**	**317,000**

FOREST PRESERVE DISTRICT
HEALTH INSURANCE FUND
FUND EQUITY FORECAST 3185

	Actual 2025	Original 2026	Estimate 2026	Proposed 2027
REVENUE				
Charges for Services	539,427	570,000	527,000	577,000
Miscellaneous	-	-	-	-
Total Revenue	539,427	570,000	527,000	577,000
EXPENSE				
Supplies & Services	535,598	570,000	527,000	577,000
Total Expense	535,598	570,000	527,000	577,000
REVENUE OVER (UNDER) EXPENSES	3,829	-	-	-
FUND BALANCE, BEGINNING	9,897	9,897	13,726	13,726
	13,726	9,897	13,726	13,726
FUND BALANCE, ENDING	**13,726**	**9,897**	**13,726**	**13,726**

DEPARTMENT BUDGET AND APPROPRIATION

FUND 3185
CODE 934

HEALTH INSURANCE

		ACTUAL 2025	ORIGINAL 2026	ESTIMATED 2026	PROPOSED 2027
SUPPLIES AND SERVICES					
431.50	OTHER PROFESSIONAL - Admin	535,598	570,000	527,000	577,000
431.51	VOLUNTARY VISION	-	-	-	-
431.73	LIFE INSURANCE PREMIUM	-	-	-	-
		535,598	570,000	527,000	577,000
TOTAL	**HEALTH INSURANCE BUDGET**	**535,598**	**570,000**	**527,000**	**577,000**

FOREST PRESERVE DISTRICT
IMRF FUND
FUND EQUITY FORECAST 3193

	ACTUAL 2025	ORIGINAL 2026	ESTIMATED 2026	PROPOSED 2027
REVENUE				
Property Taxes	203,768	220,000	221,183	197,000
Corp Personal Prop Repl Tax	52,638	65,000	98,000	81,000
Total Revenue	256,406	285,000	319,183	278,000
EXPENSE				
Personnel	232,529	285,000	358,000	278,000
Total Expense	232,529	285,000	358,000	278,000
REVENUE OVER (UNDER) EXPENSES	23,877	-	(38,817)	-
FUND BALANCE, BEGINNING	395,769	391,339	419,646	380,829
FUND BALANCE, ENDING	**419,646**	**391,339**	**380,829**	**380,829**

DEPARTMENT BUDGET AND APPROPRIATION

FUND 3193
CODE 935

RETIREMENT

	ACTUAL 2025	ORIGINAL 2026	ESTIMATED 2026	PROPOSED 2027
PERSONNEL				
412.31 IMRF EMPLOYER CONTRIB	232,529	285,000	358,000	278,000
	232,529	285,000	358,000	278,000
TOTAL RETIREMENT BUDGET	**232,529**	**285,000**	**358,000**	**278,000**

FOREST PRESERVE DISTRICT
SOCIAL SECURITY FUND
FUND EQUITY FORECAST 3192

	ACTUAL 2025	ORIGINAL 2026	ESTIMATED 2026	PROPOSED 2027
REVENUE				
Property Taxes	202,839	197,000	201,075	208,000
Corp Personal Prop Repl Tax	52,848	58,000	57,000	67,000
Total Revenue	255,687	255,000	258,075	275,000
EXPENSE				
Personnel	231,678	255,000	250,000	284,000
Total Expense	231,678	255,000	250,000	284,000
REVENUE OVER (UNDER) EXPENSES	24,009	-	8,075	(9,000)
FUND BALANCE, BEGINNING	213,786	220,786	237,795	245,870
FUND BALANCE, ENDING	**237,795**	**220,786**	**245,870**	**236,870**

DEPARTMENT BUDGET AND APPROPRIATION

FUND 3192 **SOCIAL SECURITY**
CODE 936

	ACTUAL 2025	ORIGINAL 2026	ESTIMATED 2026	PROPOSED 2027
PERSONNEL				
412.41 FICA EMPLOYER CONTRIBUTION	231,678	255,000	250,000	284,000
	231,678	255,000	250,000	284,000
TOTAL SOCIAL SECURITY BUDGET	**231,678**	**255,000**	**250,000**	**284,000**

FOREST PRESERVE DISTRICT
LIABILITY RESERVE FUND
FUND EQUITY FORECAST 3194

	ACTUAL 2025	ORIGINAL 2026	ESTIMATED 2026	PROPOSED 2027
REVENUE				
Property Taxes	300,466	354,800	355,233	360,000
Total Revenue	300,466	354,800	355,233	360,000
EXPENSE				
Supplies & Services	322,287	354,800	348,800	366,800
Total Expense	322,287	354,800	348,800	366,800
REVENUE OVER (UNDER) EXPENSE	(21,821)	-	6,433	(6,800)
FUND BALANCE, BEGINNING	353,292	325,955	331,471	337,904
FUND BALANCE, ENDING	**331,471**	**325,955**	**337,904**	**331,104**

DEPARTMENT BUDGET AND APPROPRIATION

FUND 3194
CODE 940

LIABILITY RESERVE

		ACTUAL 2025	ORIGINAL 2026	ESTIMATED 2026	PROPOSED 2027
SUPPLIES AND SERVICES					
431.90	OTHER PROFESSIONAL - Admin	69,800	69,800	69,800	69,800
435.10	LIABILITY INSURANCE	201,163	230,000	227,000	241,000
435.40	UNEMPLOYMENT INSURANCE	51,324	55,000	52,000	56,000
491.10	TRANSFERS TO OTHER FUNDS	-	-	-	-
		322,287	354,800	348,800	366,800
TOTAL	**LIABILITY RESERVE BUDGET**	**322,287**	**354,800**	**348,800**	**366,800**

FOREST PRESERVE DISTRICT
ENDOWMENT FUND
FUND EQUITY FORECAST 3501

	ACTUAL 2025	ORIGINAL 2026	ESTIMATED 2026	PROPOSED 2027
REVENUE				
Interest	60,189	54,000	56,000	52,000
Donations	-	-	-	-
Total Revenue	60,189	54,000	56,000	52,000
EXPENSE				
Transfer to Other Funds	-	-	-	101,000
Total Expense	-	-	-	101,000
REVENUE OVER (UNDER) EXPENSE	60,189	54,000	56,000	(49,000)
FUND BALANCE, BEGINNING	1,471,422	1,532,837	1,531,611	1,587,611
FUND BALANCE, ENDING	**1,531,611**	**1,586,837**	**1,587,611**	**1,538,611**

DEPARTMENT BUDGET AND APPROPRIATION

FUND 3501
CODE 945 **ENDOWMENT**

		ACTUAL 2025	ORIGINAL 2026	ESTIMATED 2026	PROPOSED 2027
OTHER EXPENSES					
491.10	TRANSFER TO OTHER FUNDS	-	-	-	101,000
		-	-	-	101,000
TOTAL	**ENDOWMENT BUDGET**	**-**	**-**	**-**	**101,000**

FOREST PRESERVE DISTRICT
DEBT SERVICE FUND - 2006 BONDS
FUND EQUITY FORECAST 3206

	ACTUAL 2025	ORIGINAL 2026	ESTIMATED 2026	PROPOSED 2027
REVENUE				
Property Tax	325,098	-	454	
Total Revenue	325,098	-	454	-
EXPENSE				
Debt Service	345,825	325,751	325,000	-
Transfer to Other Funds	-	-	70,024	-
	345,825	325,751	395,024	-
REVENUE OVER (UNDER) EXPENSE	(20,727)	(325,751)	(394,570)	-
FUND BALANCE, BEGINNING	415,297	391,547	394,570	-
FUND BALANCE, ENDING	**394,570**	**65,796**	**-**	**-**

DEPARTMENT BUDGET AND APPROPRIATIONS

FUND 3206
CODE 957 LLA - 2006 BOND ISSUE

DEBT SERVICE

		ACTUAL 2025	ORIGINAL 2026	ESTIMATED 2026	PROPOSED 2027
DEBT SERVICE					
451.10	PRINCIPAL	143,703	127,930	127,930	-
452.10	INTEREST ON DEBT	201,297	197,071	197,070	-
453.10	COMMISSION & PREMIUMS	825	750	-	-
491.10	TRANSFERS TO OTHER FUNDS	-	-	70,024	-
		345,825	325,751	395,024	-
TOTAL	**DEBT SERVICE BUDGET**	**345,825**	**325,751**	**395,024**	**-**

FOREST PRESERVE DISTRICT
DEBT SERVICE FUND - 2016A BOND ISSUE
FUND EQUITY FORECAST 3301

	ACTUAL 2025	ORIGINAL 2026	ESTIMATED 2026	PROPOSED 2027
REVENUE				
Property Tax	68,617	324,000	328,423	256,139
Transfer from Other Funds	-	-	70,024	-
Total Revenue	68,617	324,000	398,447	256,139
EXPENSE				
Debt Service	44,025	64,100	64,100	324,075
REVENUE OVER (UNDER) EXPENSES	24,592	259,900	334,347	(67,936)
FUND BALANCE, BEGINNING	47,632	69,782	72,224	406,571
FUND BALANCE, ENDING	**72,224**	**329,682**	**406,571**	**338,635**

DEPARTMENT BUDGET AND APPROPRIATIONS

FUND 3301

CODE 960 LLA - 2016A BOND ISSUE

DEBT SERVICE

		ACTUAL 2025	ORIGINAL 2026	ESTIMATED 2026	PROPOSED 2027
DEBT SERVICE					
451.10	PRINCIPAL	15,000	35,000	35,000	300,000
452.10	INTEREST ON DEBT	29,025	28,275	28,275	23,250
453.10	COMMISSION & PREMIUMS	-	825	825	825
		44,025	64,100	64,100	324,075
TOTAL	**DEBT SERVICE BUDGET**	**44,025**	**64,100**	**64,100**	**324,075**

FOREST PRESERVE DISTRICT
DEBT SERVICE FUND - 2025A BOND ISSUE
FUND EQUITY FORECAST 3207

	ACTUAL 2025	ORIGINAL 2026	ESTIMATED 2026	PROPOSED 2027
REVENUE				
Property Tax	-	176,000	180,968	176,963
Total Revenue	-	176,000	180,968	176,963
EXPENSE				
Debt Service	-	800	100,838	125,325
REVENUE OVER (UNDER) EXPENSES	-	175,200	80,130	51,638
FUND BALANCE, BEGINNING			-	80,130
FUND BALANCE, ENDING	**-**	**175,200**	**80,130**	**131,768**

FUND 3207
CODE 952 LLA - 2025 BOND ISSUE

DEBT SERVICE

		ACTUAL 2025	ORIGINAL 2026	ESTIMATED 2026	PROPOSED 2027
DEBT SERVICE					
451.10	PRINCIPAL	-	-	-	30,000
452.10	INTEREST ON DEBT	-	-	100,013	94,500
453.10	COMMISSION & PREMIUMS	-	800	825	825
		-	800	100,838	125,325
TOTAL	**DEBT SERVICE BUDGET**	**-**	**800**	**100,838**	**125,325**

FOREST PRESERVE DISTRICT
LAND ACQUISITION FUND - 2025A
FUND EQUITY FORECAST 3307

	ACTUAL 2025	ORIGINAL 2026	ESTIMATE 2026	PROPOSED 2027
REVENUE				
Interest	30,072	20,000	41,000	3,000
Grants & Donations	-	-	152,000	
Bond Proceeds	2,053,829	-	-	
Total Revenue	2,083,901	20,000	193,000	3,000
EXPENSE				
Supplies & Services	10,108	100,000	1,500	-
Capital Outlay	-	1,852,000	1,986,396	228,068
Interest & Fiscal Charges	53,829	-	-	-
Total Expense	63,937	1,952,000	1,987,896	228,068
REVENUE OVER (UNDER) EXPENSES	2,019,964	(1,932,000)	(1,794,896)	(225,068)
FUND BALANCE, BEGINNING		1,932,000	2,019,964	225,068
FUND BALANCE, ENDING	**2,019,964**	**-**	**225,068**	**-**

DEPARTMENT BUDGET AND APPROPRIATIONS

FUND 3307 | **LAND**
CODE 972 | **ACQUISITION**

	ACTUAL 2025	ORIGINAL 2026	ESTIMATED 2026	PROPOSED 2027
SUPPLIES AND SERVICES				
422.90 OTHER DEPT SUPPLIES	-	-	-	-
431.30 ENGINEERING & ARCHIT	-	-	-	-
431.40 LEGAL SERVICES	-	-	-	-
431.90 OTHER PROF SERV	10,108	100,000	1,500	-
439.50 INTEREST & FISCAL CHAGES	53,829	-	-	-
	63,937	100,000	1,500	-
CAPITAL OUTLAYS				
461.10 LAND		1,852,000	1,986,396	228,068
461.10 LAND (encumbered)		-	-	
	-	1,852,000	1,986,396	228,068
TOTAL LAND ACQUISITION	**63,937**	**1,952,000**	**1,987,896**	**228,068**

September 16, 2026 – layover
October 21, 2026 – adoption
Rockford, Illinois

Forest Preserves of Winnebago County

BUDGET and APPROPRIATIONS ORDINANCE
No. 26-1002

for the fiscal period of November 1, 2026 through October 31, 2027

WHEREAS, the District staff in compliance with the provisions of the Illinois Municipal Budget Law, Illinois Revised Statutes, Section 70, paragraph 805 *et seq*., has prepared an Annual Budget and Appropriation Ordinance for the District fiscal year beginning November 1, 2026 and ending October 31, 2027; and

WHEREAS, the said Annual Budget and Appropriation Ordinance was submitted to the District Board of Commissioners on September 16, 2026.

NOW, THEREFORE BE IT ORDAINED by the Board of Commissioners of the Forest Preserves of Winnebago County as follows:

Section l. That the attached schedules, containing the estimated cash on hand at the beginning of the fiscal year, the estimate of the cash expected to be received during the fiscal year from all sources, the estimate of the expenditures contemplated for said fiscal year, and the estimated cash expected to be on hand at the end of said fiscal year, be, and they are hereby approved as, the budget for the District fiscal year beginning November 1, 2026 and ending October 31, 2027.

Section 2. That the amounts stated for the objects and purposes specified in the attached schedules, or so much thereof as may be authorized by law, or as may be needed are hereby appropriated for the fiscal year beginning November 1, 2026 and ending October 31, 2027, from the following funds: Corporate, Capital Improvement, Botanical Garden, Liability Reserve, Social Security, Retirement, 2016 Debt Service, 2025 Debt Service, Health Insurance, and 2025 Land Acquisition.

Section 3. That, except as otherwise provided by law, no personnel shall be added other than specifically stated in each department budget, and no further appropriation shall be made at any other time within said fiscal year; however, the Board of Commissioners may from time to time make transfers between object classifications in any fund not exceeding, in the aggregate, 10% of the total amount appropriated in said Fund, and the Board of Commissioners may amend said Budget and Appropriation Ordinance from time to time by following the same procedure employed in the adoption of this Ordinance.

Section 4. That the District Secretary is hereby directed to provide two copies of this laid-over budget available in the Forest Preserve District office for public review by Thursday, September 17, 2026.

Section 5. That the District Executive Director is, by way of layover, hereby directed to advertise and hold a public hearing at the District Headquarters at 5:15 PM Wednesday, October 21, 2026, to receive public testimony regarding this proposed budget.

Section 6. That the District Secretary is hereby directed to make publication of this Ordinance in a newspaper having general circulation in the District within ten days of adoption of this Ordinance; and said Ordinance shall take effect ten days following the date of said publication.

Section 7. That the Secretary of the Forest Preserve District is hereby authorized and directed to deliver copies of this Ordinance to the District Director, Treasurer, Director of Finance, and County Clerk.

Voting Yes	**Voting No**	**Abstained**
Judith Barnard	Judith Barnard	Judith Barnard
Mike Eickman	Mike Eickman	Mike Eickman
Gloria Lind	Gloria Lind	Gloria Lind
Cheryl Maggio	Cheryl Maggio	Cheryl Maggio
Jerry Paulson	Jerry Paulson	Jerry Paulson
Emily Porter	Emily Porter	Emily Porter
Jeff Tilly, President	Jeff Tilly, President	Jeff Tilly, President

The above and foregoing Ordinance was adopted this 21st day of October, 2026.

Jeff Tilly, President

Gloria Lind, Secretary

September 16, 2026 – layover
October 21, 2026 – adoption
Rockford, Illinois

Forest Preserves of Winnebago County

LEVY ORDINANCE
No. 26-1003

WHEREAS, the Board of Commissioners of the Forest Preserves of Winnebago County, pursuant to the requirements set forth in the Illinois Municipal Budget Law, adopted an Annual Budget and Appropriation Ordinance for the fiscal year beginning November 1, 2026 and ending October 31, 2027; and

WHEREAS, per the Truth in Taxation law, the aggregate levy listed below did not increase over 2025 by 2.70% or more; and

WHEREAS, the District Executive Director did cause said Budget and Appropriation Ordinance to be made conveniently available for public inspection on and after September 17, 2026; and

WHEREAS, all legal requirements in connection with the preparation, public display, public hearings and adoption of the Annual Budget and Appropriation Ordinance have been complied with; and

WHEREAS, said Ordinance will become effective ten days after its publication.

NOW, THEREFORE, BE IT ORDAINED by the Board of Commissioners of the Forest Preserves of Winnebago County as follows:

Section 1. That there be and is hereby levied the sum of two million, six hundred six-seven thousand dollars ($2,667,000) on all taxable property in the County of Winnebago, State of Illinois, as a General Corporate Tax for the year 2026 and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Corporate 2026-2027 appropriations; and

Section 2. That there be and is hereby levied the sum of one million, two hundred five thousand dollars ($1,205,000) on all taxable property in the County of Winnebago, State of Illinois, as a Capital Improvement Tax for the year 2026, and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Capital Improvement Fund 2026-2027 appropriations; and

Section 3. That there be and is hereby levied the sum of three hundred twenty thousand dollars ($320,000) on all taxable property in the County of Winnebago, State of Illinois, as a Botanical Garden Tax for the year 2026, and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Botanical Garden Fund 2026-2027 appropriations; and

Section 4. That there be and is hereby levied the sum of three hundred sixty-four thousand dollars ($364,000) on all taxable property in the County of Winnebago, State of Illinois, as a Liability Reserve Fund Tax for the year 2026 and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Liability Reserve Fund 2026-2027 appropriations

Section 5. That there be and is hereby levied the sum of one hundred ninety-nine thousand dollars ($199,000) on all taxable property in the County of Winnebago, State of Illinois, as IMRF Tax for the year 2026 and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Retirement Fund 2026-2027 appropriations; and

Section 6. That there be and is hereby levied the sum of two hundred ten thousand dollars ($210,000) on all taxable property in the County of Winnebago, State of Illinois, as a Social Security Tax the year 2026 and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Social Security Fund 2026-2027 appropriations; and

Section 7. That there be and is hereby levied the sum of two hundred fifty-eight thousand seven hundred twenty-six dollars ($258,726) on all taxable property in the County of Winnebago State of Illinois as a 2016 Bond Debt Service Tax for the year 2026 as set forth in the 2016 Land Acquisition Bond Ordinance, and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purpose as set forth in the 2016 Debt Service fund 2026-2027 appropriations; and

Section 8. That there be and is hereby levied the sum of one hundred seventy-eight thousand seven hundred fifty dollars ($178,750) on all taxable property in the County of Winnebago State of Illinois as a 2025 Bond Debt Service Tax for the year 2026 as set forth in the 2025 Land Acquisition Bond Ordinance, and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purpose as set forth in the 2025 Debt Service fund 2026-2027 appropriations; and

Section 9. That the Secretary of the Board of Commissioners of the Forest Preserves of Winnebago County is hereby directed to make a certified copy of this Ordinance and file such certified copy with the County Clerk of Winnebago County, Illinois, no later than October 31, 2026; and

Section 10. That the Secretary of the Board of Commissioners of the Forest Preserves of Winnebago County is hereby directed to deliver certified copies of this Ordinance to the District Executive Director, District Treasurer, and County Clerk.

Section 11. That this Ordinance shall take effect and be in full force and effect from and after its adoption by this Board of Commissioners.

Voting Yes	**Voting No**	**Abstained**
Judith Barnard	Judith Barnard	Judith Barnard
Mike Eickman	Mike Eickman	Mike Eickman
Gloria Lind	Gloria Lind	Gloria Lind
Cheryl Maggio	Cheryl Maggio	Cheryl Maggio

Jerry Paulson	Jerry Paulson	Jerry Paulson
Emily Porter	Emily Porter	Emily Porter
Jeff Tilly, President	Jeff Tilly, President	Jeff Tilly, President

The above and foregoing Ordinance was adopted this 21st day of October, 2026.

Jeff Tilly, President

Gloria Lind, Secretary