



Annual Budget & Appropriation Ordinance

THE FOREST PRESERVES OF WINNEBAGO COUNTY

Purpose Statement

For the purpose of protecting and preserving the flora, fauna, and scenic beauties within such district and to restore, restock, protect, and preserve the natural forests and such lands, together with their flora and fauna, as nearly as may be, in their natural state and condition, for the purpose of the education, pleasure, and recreation of the public.

Our Mission

The Forest Preserve District is dedicated to protecting, conserving, enhancing, and promoting Winnebago County's natural heritage for the environmental, educational, and recreational benefit of present and future generations.

Our Vision

- The public is well informed and confident that the District's natural resources are stable and protected.
- People feel safe in the forest preserves, and public safety systems effectively respond to their needs.
- An active land acquisition program meets future recreation, preservation, and open space needs.
- Well-maintained properties are designed to meet the needs of future constituents.
- Well-established partnerships enhance the District programs.
- All communications and responses are open and effective.
- The President and Board of Commissioners are well informed and confident that the staff is administering and implementing established policies.
- The district attracts, trains, retains, and rewards skilled, competent employees.
- Adequate financing insures the delivery of high-quality, cost-effective services.
- An effective information system is utilized both internally and externally as an educational tool.

FOREST PRESERVES OF WINNEBAGO COUNTY BOARD of COMMISSIONERS

Jeff Tilly, President

Judith Barnard Mike Eickman
Gloria Lind Cheryl Maggio
Emily Porter Jerry Paulson

ADMINISTRATIVE STAFF

Daniel J. Olson Executive Director
Vaughn Stamm Director of Operations

Mike Brien Director of Natural Resources

Steve Chapman Finance Director

Kristy Knapp Administrative Services Manager
Jody Kennay Human Resources Manager
Sarah Lorenz Communications Coordinator

Forest Preserves of Winnebago County 5500 Northrock Drive Rockford, Illinois 61103

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www.winnebagoforest.org

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Forest Preserves of Winnebago County

2025 – 2026 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 will develop the 2025-2026 budget. The proposed budget will then be presented to the Board of Commissioners at the regular Board meeting on September 17, 2025 for review. The budget and levies will be laid over at the regular Board meeting on September 17, 2025 to October 22, 2025.

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 2024 is 2.90%. 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 2026 is .07997.

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 2025 for taxes payable in 2026 is expected to be \$.07936. This means for a single-family homeowner of a \$ 180,000 home assessed at 1/3 of its market value, less the \$ 6,000 owner-occupied exemption, gives us a taxable assessment of \$ 54,000. Therefore, the taxpayer would pay a total of \$ 42.85 in 2026 for access to all the land, facilities, and recreational opportunities we provide compared to \$ 45.09 in 2025.

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. It is estimated that we will receive \$ 743,000 in 2026, which is lower than what we anticipate in 2025, which is estimated at \$ 797,000. The State is estimating a 7% drop in revenue from the 2025 revised estimate.

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 increased 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. Based on changes in type of coverage available to certain employees' costs to the employee and Forest Preserve have seen minor increases.

Illinois Municipal Retirement Fund (IMRF)

The District is required by law to participate in the IMRF program. The employer portion in 2026 will be 10.01% for two months and 10.85% for ten months. Annual rate of 10.72%.

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, merit and other factors.

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, capital repair and replacement, and for vehicles and equipment, subject to available funds. The 2026 budget includes \$2,700,000 for the construction of a new, centralized maintenance building at Funderburg Forest Preserve, which will support the daily operations of the District's growing natural resource department. The total project cost is estimated at \$2,900,000, of which \$200,000 will be spent from the 2025 budget and the remaining \$2,700,000 from the 2026 budget.

OTHER BUDGET CONSIDERATIONS

Budget for Board of Commissioners

The 2026 budget included a \$ 33,400 budget for the Board of Commissioners. This includes \$30,000 for consulting to be utilized for 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 \$149,000, plus an hourly rate for information technology service.

Partner Organizations

Continue financial support to Klehm Arboretum with an allocation in the 2026 budget of \$ 36,000. Continue support of our other partner organizations with in-kind operational and maintenance, along with capital projects to facilities owned by the District. These include the Macktown Living History Education Center, Colored Sands Bird Observatory, Burpee Museum and conservation-related agencies.

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 and a change in the policy period, which will add an additional month to the costs. Workers' compensation has also increased due to increased wages and worker classifications.

Public Safety

The agreement with the Winnebago County Sheriff's Department will have to be renegotiated effective October 1, 2025. It is anticipated that it will continue to provide for the current level of service. The budget is \$ 249,000.

Land Acquisition Funds

The District sold \$2,000,000 in Bonds in June 2025 for land acquisition and related costs. For fiscal year 2026, we have budgeted the remaining dollars in the fund not knowing at this time what properties may be acquired.

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. Anticipated balance as of October 31, 2025 is \$1,533,000. No funds have been spent from the Endowment at this time.

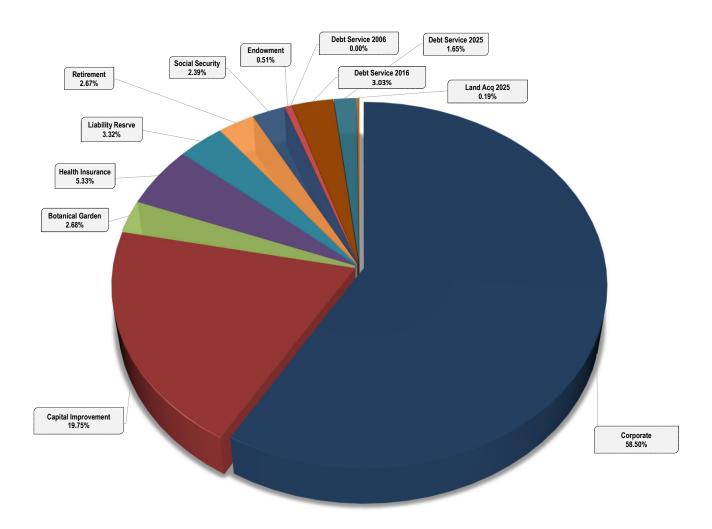
PROPOSED FUND BALANCES

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.

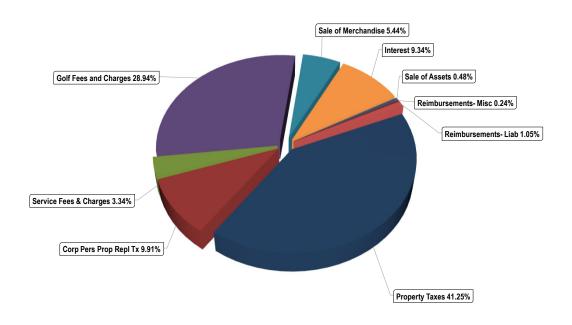
Therefore, based on our District Finance Director Steve Chapman's recommendations, the following fund balances will be budgeted:

	Actual 10/31/24	Budget 2026
Corporate Fund	12,857,039	11,860,567
Improvement Development Fund	1,774,124	946,828
Botanical Garden Fund	5,433	5,433
2006 Debt Service Fund	415,297	65,796
2016 Debt Service Fund	47,632	329,682
2025 Debt Service Fund	0	175,200
Liability Reserve Fund	353,292	325,955
IMRF Fund	395,769	391,339
Social Security Fund	213,786	220,786
Health Insurance Fund	9,897	9,897
Endowment Fund	1,471,422	1,586,837

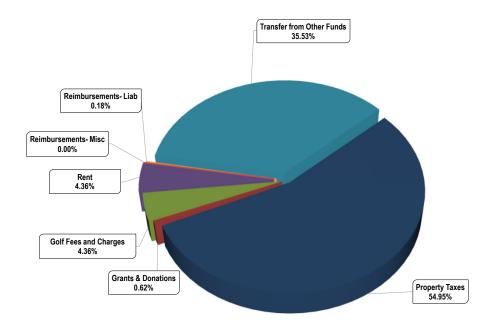
TOTAL REVENUES



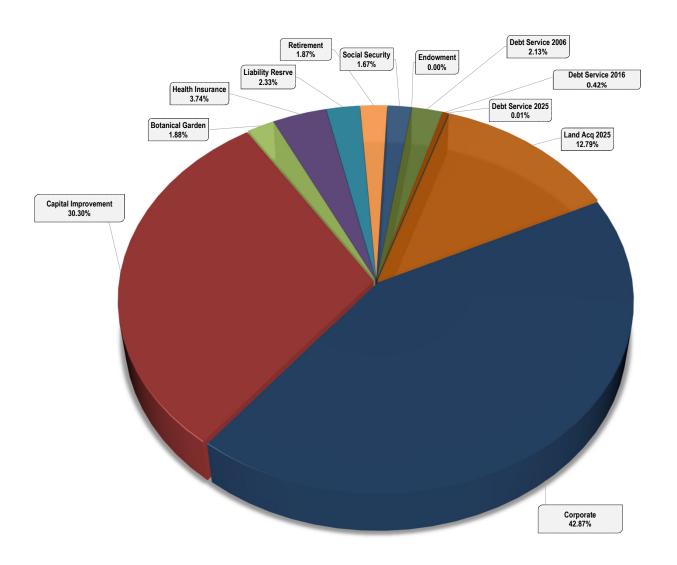
CORPORATE REVENUES



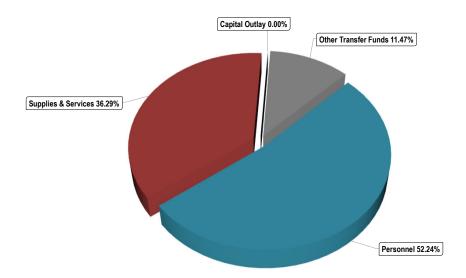
CAPITAL REVENUES



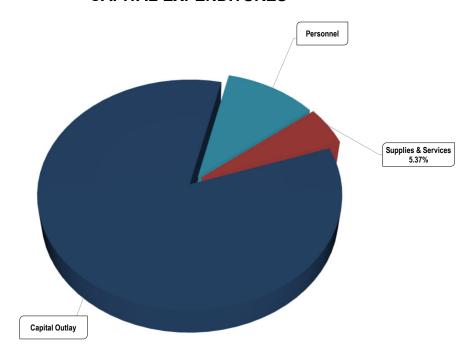
TOTAL EXPENDITURES



CORPORATE EXPENDITURES



CAPITAL EXPENDITURES



WINNEBAGO COUNTY FOREST PRESERVE DISTRICT

ANNUAL BUDGET AND APPROPRIATION ORDINANCE

11/1/2025 to 10/31/26 (\$000 omitted)

	Corp	Capital Impvmt	Bot Gardn	Health Insurance	Liab Resrv	Retire	Soc Sec	Endowmnt	Debt Serv 2006	Debt Serv 2016	Debt Serv 2025	TOTAL	Land Acq 2025
REVENUES Property Taxes Corp Pers Prop Repl Tx Grants & Donations Service Fees & Charges Golf Fees and Charges Sale of Merchandise Interest Rent Sale of Assets Reimbursements- Misc Reimbursements- Liab Transfer from Other Funds	2,580 620 209 1,810 340 584 30 15 66	1,160 13 92 92 0 4 750	287	570	355	220 65	197 58	54	0	324	176	5,299 743 13 779 1,902 340 638 92 30 15 70 750	20
TOTAL REVENUE	6,254	2,111	287	570	355	285	255	54	0	324	176	10,671	20
EXPENDITURES Personnel Supplies & Services Capital Outlay Other (debt service) Other Transfer Funds	3,417 2,374 0 750	498 248 3,877	287	570	355	285	255		326	64	1	4,456 3,834 3,877 391 750	100 1,852
TOTAL EXPENDITURES	6,541	4,624	287	570	355	285	255	0	326	64	1	13,308	1,952
Revenue over(under) expense PROJECTED CASH OR EUND DALLANCE Programme	(287) 12,148	(2,513) 3,460	0 5	0	0 326	0 391	0 221	54 1,533	(326) 392	260 70	175	(2,637) 18,555	(1,932) 1,932
FUND BALANCE, Beginning PROJECTED CASH OR FUND BALANCE, 10/31/26	11,861	947	5	10	326	391	221	1,587	66	330	175	15,918	0

 $\text{TAX RATES} \quad 0.03865 \qquad 0.01737 \quad 0.00430 \qquad \qquad 0.00531 \quad 0.00329 \quad 0.00295 \qquad \qquad 0.00000 \quad 0.00486 \quad 0.00263 \quad 0.07936$

Tax for the owner of a \$180,000 house - 2026
Tax for the owner of a \$180,000 house - 2025

\$42.85 \$45.09

WINNEBAGO COUNTY FOREST PRESERVE DISTRICT ANALYSIS OF PROPERTY TAX LEVIES AND ESTIMATED TAX RATES FISCAL YEAR ENDING OCTOBER 31, 2026

		_					ESTIMATE		
	MAX. RATE		FISCAL YE	AR 2025	FISCAL YEAR 2026				
		EX	TENSIONS	ACT. RATE		LEVY	RATE	EXT	ΓENSION
Corporate	0.06000	\$	2,606,228	0.04250	\$	2,606,000	0.03865	\$	2,606,000
Improvement/Dev	0.02500	\$	1,171,269	0.01910	\$	1,171,000	0.01737	\$	1,171,000
IMRF		\$	196,234	0.00320	\$	222,000	0.00329	\$	222,000
Social Security		\$	196,234	0.00320	\$	199,000	0.00295	\$	199,000
Liab. Reserve		\$	300,483	0.00490	\$	358,000	0.00531	\$	358,000
Botanical Gardens	0.00480	\$	257,557	0.00420	\$	290,000	0.00430	\$	290,000
Bonds-2006		\$	325,011	0.00530	\$	_	0.00000	\$	-
Bonds-2016		\$	67,455	0.00110	\$	327,750	0.00486	\$	327,750
Bonds-2025		\$		0.00000	\$	177,638	0.00263	\$	177,638
			5,120,471	0.08350		5,351,388	0.07936	\$	5,351,388
FISCAL YEAR 2025 (2024 TAXES) EQUALIZED ASSESSED VALUATION (AFTER TIF)						TIF)	\$	6,13	32,300,064
EST. FISCALYEAR 2026 (2025 TAXES) EQUALIZED ASSESSED VALUATION (AFTER TIF)						\$	6,74	13,131,698	

(10.0% INCREASE)

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 2026 FISCAL YEAR IS .07997 CENTS PER ONE HUNDRED DOLLARS.

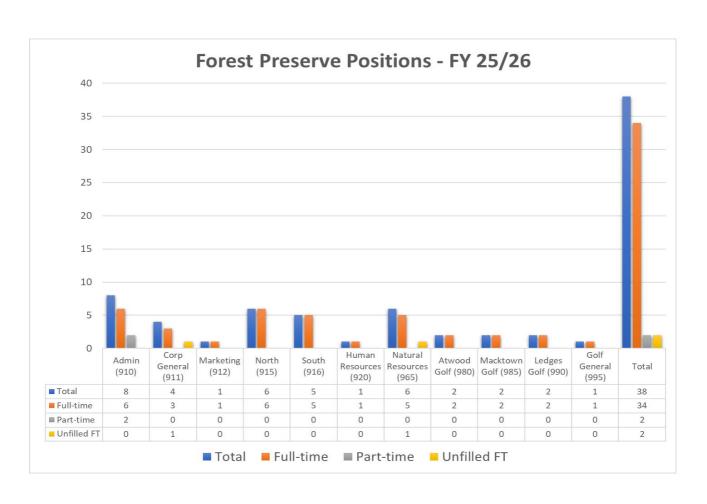
FOREST PRESERVE DISTRICT CORPORATE FUND 3001 FUND EQUITY FORECAST

	Actual	Original Budget	Revised Estimate	Proposed Budget	
	2024	2025	2025	2026	
REVENUE					
Property Taxes	2,529,114	2,565,000	2,582,000	2,580,000	
Corp Personal Prop Repl Tax	1,068,142	831,000	683,000	620,000	
Grants & donations	0	0	0	0	
Service Fees and Charges	258,918	190,000	217,000	209,000	
Golf Service Fees and Charges	2,152,366	1,660,000	1,905,000	1,810,000	
Sale of Merchandise and Concessn	467,212	340,000	375,000	340,000	
Interest	698,984	559,000	628,000	584,000	
Sale of Assets	108,537	20,000	30,000	30,000	
Reimbursements (insurance, etc.)	20,483	15,000	15,000	15,000	
Reimbursement - liability admin	65,900	65,900	65,900	65,900	
Total Revenue	7,369,656	6,245,900	6,500,900	6,253,900	
EXPENSE					
Personnel	3,042,753	3,229,848	3,181,930	3,417,230	
Supplies & Services	2,126,925	2,223,695	2,025,316	2,374,060	
Capital Outlay	0	0	77,736	0	
Transfer to Other Funds	875,000	1,925,000	1,925,000	750,000	
Total Expense	6,044,678	7,378,543	7,209,982	6,541,290	
REVENUE OVER (UNDER) EXPENSE	1,324,978	(1,132,643)	(709,082)	(287,390)	
FUND BALANCE, BEGINNING	11,532,061	12,147,128	12,857,039	12,147,957	
FUND BALANCE, ENDING	12,857,039	11,014,485	12,147,957	11,860,567	

CORPORATE FUND 3001 BUDGET SUMMARY

EXPENSES 2026

	PERSONNEL	SUPPLIES AND SERVICES	CAPITAL OUTLAY	TRANSFER TO OTHER FUNDS	2026 BUDGET
Administration	734,660	384,260	0	750,000	1,868,920
Marketing	63,600	56,700			120,300
Preserve General	352,600	135,600			488,200
Law Enforcemnt	0	275,000			275,000
North Preserve Area	460,100	241,000			701,100
South Preserve Area	407,600	249,600			657,200
Board	0	33,400			33,400
Human Resources	105,420	18,200			123,620
Atwood	431,400	335,550			766,950
Macktown	332,200	288,750			620,950
Ledges	416,600	348,900			765,500
Golf General	113,050	7,100			120,150
Total	3,417,230	2,374,060	0	750,000	6,541,290





Dept: Corporate Administration Fund: 3001 Code: 910

ADMINISTRATIVE SERVICES MISSION

Deliver the finest quality service and assistance to both external and internal customers by means of customer friendly staff and quick and correct response to inquiries while continually promoting the services and facilities operated by the Forest Preserves of Winnebago County.

FUND 3001 CODE 910

CORPORATE ADMINISTRATION

	ACTUAL 2024	ORIGINAL 2025	ESTIMATED 2025	PROPOSED 2026
PERSONNEL				
411.10 REGULAR	596,949	610,000	668,000	584,000
411.20 TEMPORARY	34,117	38,500	39,900	43,500
411.30 OVERTIME	1,204	2,000	700	2,000
411.50 EARLY RETIREMENT INCENTIVE	9,670	9,670	9,670	19,340
412.11 HEALTH INS EMPLOYER CONTR	62,731	67,500	68,000	85,700
412.21 LIFE INS EMPLOYER CONTR	101	120	102	120
412.21 LII L INO LIVII LOTLIN CONTIN	704,773	727,790	786,372	734,660
SUPPLIES AND SERVICES	704,773	121,130	700,572	754,000
	0.000	0.000	0.000	0.000
421.10 STATIONERY & SUPPLIES	2,383	2,000	2,000	2,000
422.10 DATA PROCESSING SUPPLIES	1,320	1,700	1,200	1,700
422.40 GASOLINE & OIL	2,904	3,000	2,800	3,000
422.50 FOOD & BEVERAGE	542	500	100	500
422.90 OTHER DEPT SUPPLIES	3,500	8,000	4,200	6,000
423.10 BUILDING MAINT SUPPLIES	221	-	-	-
423.20 EQUIPMENT REPAIR PARTS	-	300	300	300
431.10 ACCOUNTING & AUDITING	125,519	170,000	164,700	173,000
431.20 CONSULTING	-	600	-	10,600
431.40 LEGAL	16,632	22,000	27,500	22,000
431.60 DATA PROCESSING CONSULTING	6,452	10,000	6,500	17,000
431.61 BANK SERVICE FEES	5,553	9,000	7,500	9,000
431.62 CREDIT CARD MERCH FEES	58,064	76,000	5,252	-
432.10 TELEPHONE & INTERNET	7,989	6,500	7,920	14,000
432.20 POSTAGE	1,089	1,300	1,250	1,300
433.10 TRAVEL	1,282	1,000	2,600	2,700
433.30 MOVING	-	, -	, -	5,000
434.10 PRINTING & BINDING	-	500	400	500
434.20 ADVERTISING	490	1,200	900	1,200
436.10 GAS & HEATING OIL	1,444	2,800	1,900	2,500
436.20 ELECTRICITY	4,245	4,000	4,900	5,000
437.10 BUILDING REPAIR & MAINT	9,455	8,500	10,800	11,000
437.32 OFFICE EQUIPMENT REPAIR & MAIN	28,329	30,000	28,700	30,000
438.30 OFFICE EQUIPMENT RENTAL	3,753	2,900	2,300	2,900
439.41 DUES & MEMBERSHIPS	4,948	4,500	4,400	4,500
439.42 INSTRUCTION & SCHOOLING	1,812	2,500	2,000	2,500
439.50 TAX & LICENSE FEE	81	60	50	60
439.51 ENVIRONMENTAL EDUCATION	61,025	36,000	36,000	36,000
439.90 OTHER UNCLASSIFIED	28,134	20,000	10,000	20,000
439.90 OTTER UNCLASSIFIED				
	377,164	424,860	336,172	384,260
CAPITAL OUTLAY				
461.10 LAND	_	_	77,736	_
- TO 1.10 LAND	<u> </u>		11,130	
OTHER EXPENSES				
491.10 TRANSFER TO OTHER FUNDS	875,000	1,925,000	1,925,000	750,000
TOTAL ADMINISTRATION BUDGET	1,956,937	3,077,650	3,125,280	1,868,920



Dept: Corporate General Fund: 3001 Code: 911

FOREST PRESERVE GENERAL MISSION

Function as the service, repair and construction center for the Forest Preserves of Winnebago County, providing service and repair of vehicles, equipment facilities and buildings as well as construction expertise on special projects to facilitate timely service, repairs and construction while saving the agency money.

FUND 3001 CODE 911 CORPORATE FP GENERAL

	ACTUAL 2024	ORIGINAL 2025	ESTIMATED 2025	PROPOSED 2026
PERSONNEL				
411.10 REGULAR	231,301	251,000	240,700	291,300
411.20 TEMPORARY	-	-	-	-
411.30 OVERTIME	792	1,000	1,000	1,200
412.11 HEALTH INS EMPLOYER CONTR	32,003	35,600	30,000	60,000
412.21 LIFE INS EMPLOYER CONTR	60	100	60	100
	264,156	287,700	271,760	352,600
SUPPLIES AND SERVICES				
422.30 CLEANING SUPPLIES	2,190	5,000	4,000	5,000
422.40 GASOLINE & OIL	16,333	24,000	17,000	24,000
422.70 CLOTHING	4,882	5,000	2,500	5,000
422.90 OTHER DEPT SUPPLIES	10,786	12,000	11,000	13,000
423.10 BUILDING MAINT SUPPLIES	4,308	4,000	4,000	4,500
423.20 EQUIPMENT REPAIR PARTS	23,141	20,000	20,000	23,000
423.90 OTHER REPAIR & MAINT SUPP	3,980	4,000	4,000	5,000
432.10 TELEPHONE & INTERNET	4,069	8,500	7,500	8,500
436.10 GAS & HEATING OIL	3,426	8,000	6,500	8,000
436.20 ELECTRICITY	6,096	6,000	5,500	6,000
436.40 WASTE REMOVAL	3,601	3,400	4,100	4,500
437.10 BUILDING REPAIR & MAINT	4,843	6,500	3,000	7,000
437.30 EQUIPMENT REPAIR & MAINT	7,481	8,000	5,000	10,000
438.90 OTHER RENTAL	-	1,000	1,000	1,000
439.41 DUES & MEMBERSHIP	-	200	-	200
439.42 INSTRUCTION & SCHOOLING	-	1,000	600	1,000
439.50 TAXES & LICENSE FEES	=	200	300	400
439.60 LAUNDRY & SANITATION	5,730	5,000	4,500	9,500
	100,865	121,800	100,500	135,600
TOTAL FP GENERAL BUDGET	365,021	409,500	372,260	488,200



Dept: Marketing Fund: 3001 Code: 912

MARKETING MISSION

Market the value and impact of Forest Preserves of Winnebago County to create a high level of public confidence in Forest Preserves of Winnebago County as the stewards of our natural heritage, thus cultivating a strong base of public support.

FUND 3001 CODE 912

CORPORATE MARKETING

YER CONTR	48,081 1,593	49,000	57,200	
YER CONTR	•	•	57 200	
YER CONTR	1,593		37,200	61,560
YER CONTR		2,000	2,000	2,000
	14,981	17,067	1,931	-
CONTR	17	40	40	40
	64,671	68,107	61,171	63,600
3				
PLIES	56	100	100	100
SUPPLIES	-	500	500	500
	-	100	100	100
LIES	6,655	8,000	4,000	9,000
NAL SERVICES	10,030	11,000	5,000	12,000
RNET	653	1,000	1,000	1,000
	404	500	500	500
3	8,460	8,000	8,140	12,000
	17,020	18,000	14,000	18,000
HOOLING	20	1,000	1,000	1,000
IED	1,426	2,500	2,500	2,500
	44,724	50,700	36,840	56,700
IDGET	109.396	118.807	98.011	120,300
	PLIES SUPPLIES LIES DNAL SERVICES RNET G HOOLING IED JDGET	R CONTR 17 64,671 PLIES 56 SUPPLIES - LIES 6,655 DNAL SERVICES 10,030 RNET 653 404 G 8,460 17,020 HOOLING 20 IED 1,426 44,724	R CONTR 17 40 64,671 68,107 PLIES 56 100 SUPPLIES - 500 - 100 LIES 6,655 8,000 DNAL SERVICES 10,030 11,000 RNET 653 1,000 404 500 G 8,460 8,000 17,020 18,000 HOOLING 20 1,000 IED 1,426 2,500 44,724 50,700	R CONTR 17 40 40 40 64,671 68,107 61,171 61,



Dept: Law Enforcement Fund: 3001 Code: 914

LAW ENFORCEMENT MISSION

Provide secure and safe preserves via regular patrols, and interpretation and enforcement of laws and ordinances so the general public feels confident and safe in their use of the forest preserves within Winnebago County.

FUND 3001 CODE 914

CORPORATE LAW ENFORCEMENT

	ACTUAL 2024	ORIGINAL 2025	ESTIMATED 2025	PROPOSED 2026
PERSONNEL				
411.20 TEMPORARY	-			
	-	-	-	-
SUPPLIES AND SERVICES				
422.40 GASOLINE & OIL	9,023	9,000	12,000	12,000
423.20 EQUIPMENT REPAIR PARTS	4,722	6,000	5,500	6,000
432.10 TELEPHONE (MDT)	2,076	3,000	2,500	3,000
437.30 EQUIPMENT REPAIR & MAINT	-	3,000	1,000	3,000
437.31 AUTOMOTIVE REPAIR	-	2,000	1,000	2,000
439.30 INTERGOVERNMENTAL ADMIN	241,344	233,660	233,600	249,000
	261,887	256,660	255,600	275,000
TOTAL LAW ENFORCEMENT BUDGET	261,887	256,660	255,600	275,000



Dept: Corporate North & South Fund: 3001 Code: 915, 916

NORTH & SOUTH AREAS PRESERVE MAINTENANCE MISSION

Function as the custodians for the public land-use areas and facilities for 44 forest preserves in Winnebago County, by providing for the day to day maintenance of public use areas and facilities with an emphasis on safety and cleanliness in order to provide for a pleasurable user experience for preserve users.

FUND 3001 CODE 915

CORPORATE FP NORTH

		ACTUAL 2024	ORIGINAL	ESTIMATED 2025	PROPOSED
DEDCON	INIEI	2024	2025	2025	2026
PERSON					
	REGULAR	227,882	264,000	249,000	284,000
	TEMPORARY	70,850	76,000	78,500	81,000
	OVERTIME	5,153	5,000	3,000	10,000
	HEALTH INS EMPLOYER CONTR	64,746	92,000	57,000	85,000
412.21	LIFE INS EMPLOYER CONTR	81_	200	90	100
		368,711	437,200	387,590	460,100
SUPPLIE	ES AND SERVICES				
422.30	CLEANING SUPPLIES	4,831	6,000	5,500	6,000
422.40	GASOLINE & OIL	33,240	37,000	35,500	37,000
422.70	CLOTHING	-	5,000	3,000	5,000
422.82	AGGREGATE	5,176	5,000	4,000	5,000
422.84	TURF SUPPLIES	2,043	3,000	3,000	3,000
422.90	OTHER DEPT SUPPLIES	21,596	20,000	16,000	23,000
423.10	BUILDING MAINT SUPPLIES	23,076	22,000	22,000	24,000
423.20	EQUIPMENT REPAIR PARTS	33,767	32,000	30,000	34,000
423.90	OTHER REPAIR & MAINT SUPP	2,135	2,000	2,000	3,500
432.10	TELEPHONE & INTERNET	8,429	10,000	9,000	9,000
436.10	GAS & HEATING OIL	10,161	14,000	15,000	15,000
436.20	ELECTRICITY	20,446	16,000	15,000	18,000
436.40	WASTE DISPOSAL SERVICE	15,293	14,000	16,500	18,000
437.10	BUILDING REPAIR & MAINT	21,793	16,000	16,000	16,000
437.30	EQUIPMENT REPAIR & MAINT	3,368	5,000	4,000	5,000
438.90	OTHER RENTAL	2,032	1,000	500	1,000
439.41	DUES & MEMBERSHIP	-	500	500	500
439.42	INSTRUCTION & SCHOOLING	2,903	2,000	1,800	2,000
439.50	TAXES & LICENSE FEES	570	1,000	600	1,000
439.60	LAUNDRY & UNIFORM RENTAL	4,685	5,000	4,500	5,000
439.90	OTHER UNCLASSIFIED SERVICES	10,774	10,000	11,000	10,000
		226,317	226,500	215,400	241,000
TOTAL	NORTH AREA BUDGET	595,028	663,700	602,990	701,100

FUND 3001 CODE 916

CORPORATE FP SOUTH

		ACTUAL	ORIGINAL	ESTIMATED	PROPOSED				
		2024	2025	2025	2026				
PERSONNEL									
	REGULAR	234,728	236,000	250,800	258,500				
	TEMPORARY	42,499	62,000	50,000	70,000				
	OVERTIME	2,335	5,000	4,500	10,000				
412.11	HEALTH INS EMPLOYER CONTR	73,172	73,200	72,000	69,000				
412.21	LIFE INS EMPLOYER CONTR	80	100	90	100				
	-	352,814	376,300	377,390	407,600				
SUPPLIE	ES AND SERVICES	, ,	,	,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
	CLEANING SUPPLIES	3,093	5,000	4,500	5,000				
	GASOLINE & OIL	42,332	42,000	42,000	42,000				
	CLOTHING		5,000	3,000	5,000				
_	AGGREGATE	7,648	5,000	3,000	6,500				
	TURF SUPPLIES	1,037	3,000	2,000	3,000				
	OTHER DEPT SUPPLIES	16,056	19,000	14,000	20,000				
	BUILDING MAINT SUPPLIES	16,411	18,000	14,000	18,000				
423.20	EQUIPMENT REPAIR PARTS	38,552	38,000	33,000	38,000				
423.90	OTHER REPAIR & MAINT SUPP	3,428	3,500	3,000	3,500				
432.10	TELEPHONE & INTERNET	6,222	7,000	6,300	6,000				
436.10	GAS & HEATING OIL	5,792	11,000	8,000	11,000				
436.20	ELECTRICITY	14,337	12,000	11,000	12,000				
	WASTE DISPOSAL SERVICE	17,115	13,000	16,000	18,000				
	BUILDING REPAIR & MAINT	18,517	14,000	10,000	14,000				
	EQUIPMENT REPAIR & MAINT	2,730	5,000	5,000	5,000				
	OTHER RENTAL	4,405	4,000	4,500	4,500				
	DUES & MEMBERSHIP	-	200	-	100				
	INSTRUCTION & SCHOOLING	643	2,000	1,000	2,000				
	TAXES & LICENSE FEES	35,249	16,000	20,200	20,000				
	LAUNDRY & UNIFORM RENTAL	5,043	6,000	4,000	4,000				
439.90	OTHER UNCLASSIFIED SERVICES _	7,073	10,000	18,000	12,000				
		245,681	238,700	222,500	249,600				
TOTAL	SOUTH AREA BUDGET	598,496	615,000	599,890	657,200				



Dept: Corporate Board Fund: 3001 Code: 919

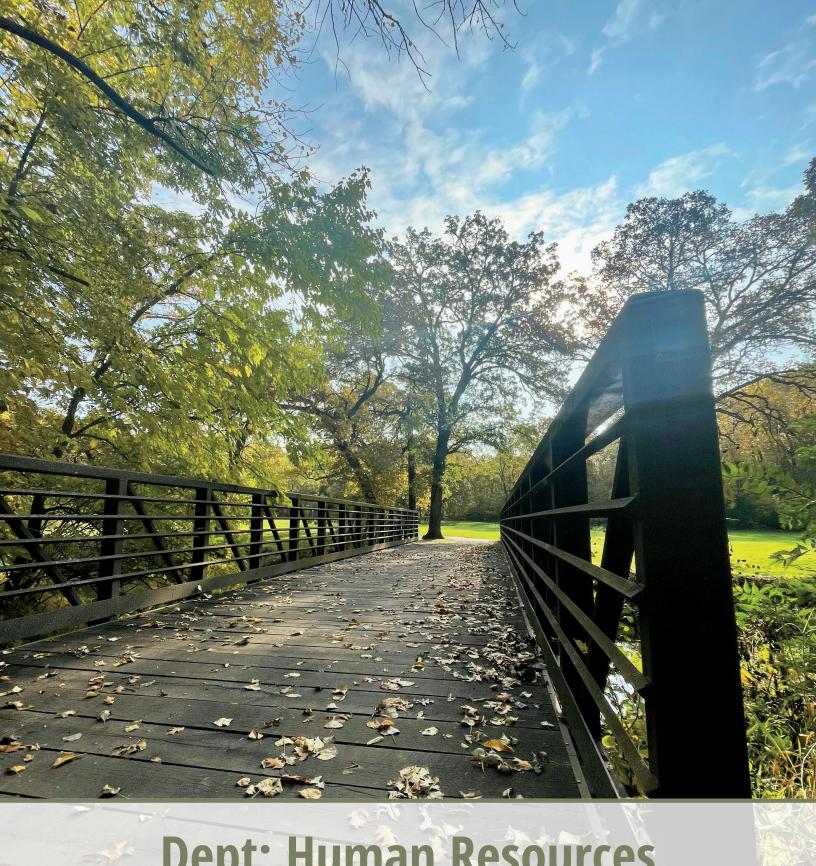
BOARD OF COMMISSIONERS MISSION

Fiscal stability, environmental sustainability and community engagement through empowered leadership.

FUND 3001 CODE 919

CORPORATE BOARD

	_	ΓUAL 024	ORIGINAL 2025	ESTIMATED 2025	PROPOSED 2026
SUPPLIES AND SERVICES					
422.50 FOOD & BEVERAGE		790	800	600	800
422.90 OTHER DEPARTMENT	SUPPLIES	23	100	50	100
431.20 CONSULTING		-	500	7,000	30,500
433.10 TRAVEL		119	300	-	300
439.41 DUES AND MEMBERSI	HIPS	-	200	200	200
439.42 INSTRUCTION & SCHO	OLING	3,000	1,000	3,000	1,000
439.90 OTHER UNCLASSIFIED	SERVICES	165	500	25	500
		4,097	3,400	10,875	33,400
TOTAL BOARD BUDGET		4,097	3,400	10,875	33,400



Dept: Human Resources Fund: 3001 Code: 920

HUMAN RESOURCES MISSION

Human Resources is dedicated to attracting and developing a diverse team that shares a passion for conservation, outdoor recreation, and public service. Human Resources fosters a respectful and safe workplace where employees can grow, collaborate and contribute to the preservation and enhancement of natural spaces for the future.

FUND 3001 CODE 920

CORPORATE HUMAN RESOURCES

	ACTUAL	ORIGINAL	ESTIMATED	PROPOSED
	2024	2025	2025	2026
PERSONNEL				
411.10 REGULAR	72,615	75,000	83,400	96,500
412.11 HEALTH INSURANCE	8,610	8,531	6,400	8,900
412.21 LIFE INSURANCE	17	30	13	20
	81,242	83,561	89,813	105,420
SUPPLIES AND SERVICES				
422.50 FOOD & BEVERAGE	3,371	4,000	4,000	4,000
422.90 OTHER DEPT SUPPLIES	3,024	3,800	3,800	4,200
431.50 MEDICAL & DENTAL CONSULTING	1,705	3,000	3,000	3,000
431.90 OTHER PROFESSIONAL SERVICES	1,785	2,775	1,400	2,500
432.10 TELEPHONE & INTERNET	965	950	1,000	1,000
433.10 TRAVEL	532	400	150	250
434.20 ADVERTISING	888	450	-	350
439.41 DUES & MEMBERSHIPS	369	900	529	900
439.42 INSTRUCTION & SCHOOLING	559	4,500	2,000	2,000
	13,198	20,775	15,879	18,200
TOTAL HUMAN RESOURCES				
BUDGET	94,440	104,336	105,692	123,620



Dept: Golf Course Operations Fund: 3402 Code: 980, 985, 990

ATWOOD HOMESTEAD/MACKTOWN/LEDGES MISSION

Function as the custodians and operators for the three 18-hole public golf courses within the Forest Preserves by providing a variety of courses where each course is unique to the area and offered at a competitive rate for the public to enjoy.

FUND 3402 CODE 980

GOLF COURSE ATWOOD

		ACTUAL	ORIGINAL	ESTIMATED	PROPOSED
		2024	2025	2025	2026
PERSONNEL		-			
411.10 REGULAR		138,679	145,500	146,000	156,000
411.20 TEMPORARY	- GOLE MAINT	75,129	72,000	73,000	78,000
411.21 TEMPORARY		38,401	40,000	41,000	44,000
	- CLUBHOUSE STAFF	111,157	105,840	106,000	114,000
411.30 OVERTIME	0202110002 017 11 1	166	1,500	500	1,500
412.11 HEALTH INSU	JRANCE	36,412	37,000	35,500	37,800
412.21 LIFE INSURAI		34	100	34	100
_	_	399,979	401,940	402,034	431,400
SUPPLIES AND SERV	/ICES		,	,,,,,,,	,
422.30 CLEANING SU		624	2,000	1,500	2,000
422.40 GASOLINE &		24,177	25,000	19,000	25,000
422.50 FOOD & BEVE		64,591	47,000	55,000	60,000
422.70 CLOTHING		-	5,000	2,000	5,000
422.82 AGGREGATE		5,082	4,500	2,500	4,500
422.84 TURF SUPPL	ES	42,896	52,000	44,000	55,000
422.86 MERCHANDIS	SE	23,473	22,000	28,000	24,000
422.90 OTHER DEPT	SUPPLIES	3,791	5,000	4,000	5,000
423.10 BUILDING MA	INT SUPPLIES	5,557	4,500	8,500	7,000
423.20 EQUIPMENT	REPAIR PARTS	44,106	35,000	31,000	38,000
432.10 TELEPHONE	& INTERNET	8,443	10,000	8,500	8,500
436.10 GAS & HEATI	NG OIL	4,710	8,000	6,000	8,000
436.20 ELECTRICITY	•	19,003	16,000	14,000	16,000
436.40 WASTE DISP	OSAL SERVICE	3,448	4,000	3,800	4,500
437.10 BUILDING RE		7,658	10,000	7,000	10,000
437.30 EQUIPMENT		1,101	8,000	5,000	9,000
438.90 OTHER RENT		6,259	3,000	3,500	4,000
439.41 DUES & MEM		233	250	250	250
439.42 INSTRUCTION		55	300	800	800
439.50 SALES TAX &		14,908	16,000	20,000	32,000
439.60 LAUNDRY & S		7,807	7,000	7,000	7,000
439.90 OTHER UNCL	ASSIFIED _	10,868	10,000	8,000	10,000
		298,789	294,550	279,350	335,550
TOTAL ATWOOD	BUDGET	698,767	696,490	681,384	766,950

FUND 3402 CODE 985

GOLF COURSE MACKTOWN

	ACTUAL		ESTIMATED	
	2024	2025	2025	2026
PERSONNEL				
411.10 REGULAR	97,201	94,000	65,000	107,000
411.20 TEMPORARY - GOLF MAINT	56,131	51,000	58,000	56,800
411.21 TEMPORARY - FOOD & BEV	35,940	42,000	33,000	42,800
411.22 TEMPORARY - CLUBHOUSE STAFF	83,092	80,000	78,000	89,000
411.30 OVERTIME	1,308	1,500	1,000	1,500
412.11 HEALTH INS EMPLOYER CONTR	25,087	25,000	13,000	35,000
412.21 LIFE INS EMPLOYER CONTR	34	100	20	100
	298,793	293,600	248,020	332,200
SUPPLIES AND SERVICES				
422.30 CLEANING SUPPLIES	688	1,600	1,000	1,200
422.40 GASOLINE & OIL	21,886	22,000	22,000	22,000
422.50 FOOD & BEVERAGE	59,641	50,000	58,000	60,000
422.70 CLOTHING	´-	5,000	2,500	5,000
422.82 AGGREGATE	3,606	1,000	500	1,000
422.84 TURF SUPPLIES	38,649	42,000	38,000	42,000
422.86 MERCHANDISE	22,429	20,000	22,000	23,000
422.90 OTHER DEPT SUPPLIES	3,939	5,000	5,500	5,000
423.10 BUILDING MAINT SUPPLIES	3,971	4,000	4,000	4,000
423.20 EQUIPMENT REPAIR PARTS	33,444	35,000	35,000	36,000
432.10 TELEPHONE & INTERNET	7,698	7,000	7,200	7,200
436.10 GAS & HEATING OIL	3,420	5,000	5,000	5,000
436.20 ELECTRICITY	12,611	12,000	13,000	13,500
436.40 WASTE DISPOSAL SERVICE	5,400	4,000	5,000	5,500
437.10 BUILDING REPAIR & MAINTENANCE	10,898	7,200	8,500	8,500
437.30 EQUIPMENT REPAIR & MAINTENAN	3,334	5,000	4,500	5,000
438.90 OTHER RENTAL	2,111	3,000	2,500	3,000
439.41 DUES & MEMBERSHIPS	-	50	-	50
439.42 INSTRUCTION & SCHOOLING	55	200	600	800
439.50 SALES TAX & LICENSE FEES	16,448	15,000	16,500	32,000
439.60 LAUNDRY & SANITATION	5,191	4,500	3,500	4,500
439.90 OTHER UNCLASSIFIED	3,652	3,500	4,500	4,500
	259,070	252,050	259,300	288,750
TOTAL MACKTOWN BUDGET	557,863	545,650	507,320	620,950

FUND 3402 CODE 990

GOLF COURSE LEDGES

	ACTUAL 2024	ORIGINAL 2025	ESTIMATED 2025	PROPOSED 2026
PERSONNEL	2024	2025	2023	2020
411.10 REGULAR	164,231	186,000	196,000	153,000
411.20 TEMPORARY- GOLF MAINT	68,546	71,000	72,000	76,000
411.21 TEMPORARY - FOOD & BEV	46,347	48,000	48,000	50,000
411.22 TEMPORARY - CLUBHOUSE STAFF		94,000	96,000	102,000
411.30 OVERTIME	1,405	1,500	1,500	1,500
412.11 HEALTH INS EMPLOYER CONTR	26,405	47,000	35,000	34,000
412.21 LIFE INS EMPLOYER CONTR	40	100	60	100
	403,476	447,600	448,560	416,600
SUPPLIES AND SERVICES				
422.30 CLEANING SUPPLIES	478	1,800	1,800	1,800
422.40 GASOLINE & OIL	22,507	25,000	20,000	25,000
422.50 FOOD & BEVERAGE	73,759	68,000	58,000	74,000
422.70 CLOTHING	, -	5,000	3,000	5,000
422.82 AGGREGATE	4,209	4,500	4,000	4,500
422.84 TURF SUPPLIES	42,322	49,000	38,000	48,000
422.86 MERCHANDISE	23,418	23,000	30,000	23,000
422.90 OTHER DEPT SUPPLIES	3,820	7,000	6,000	7,000
423.10 BUILDING MAINT SUPPLIES	10,005	6,000	7,000	8,000
423.20 EQUIPMENT REPAIR PARTS	45,765	43,000	38,000	48,000
432.10 TELEPHONE & INTERNET	8,186	15,000	8,500	9,000
436.10 GAS & HEATING OIL	6,085	8,000	7,500	8,000
436.20 ELECTRICITY	13,940	15,000	14,500	15,000
436.40 WASTE DISPOSAL SERVICE	2,604	4,000	3,800	4,000
437.10 BUILDING REPAIR & MAINT	16,471	11,000	10,000	11,000
437.30 EQUIPMENT REPAIR & MAINT	1,680	5,000	2,500	5,000
438.90 OTHER RENTAL	6,459	3,000	5,000	5,000
439.41 DUES & MEMBERSHIPS	233	400	250	400
439.42 INSTRUCTION & SCHOOLING	103	300	700	700
439.50 SALES TAX & LICENSE FEES	18,676	15,000	20,000	32,000
439.60 LAUNDRY & SANITATION	6,423	6,000	5,500	6,000
439.90 OTHER UNCLASSIFIED	8,052	8,500	6,000	8,500
	315,195	323,500	290,050	348,900
TOTAL LEDGES BUDGET	718,671	771,100	738,610	765,500



Dept: Golf Course General Fund: 3402 Code: 995

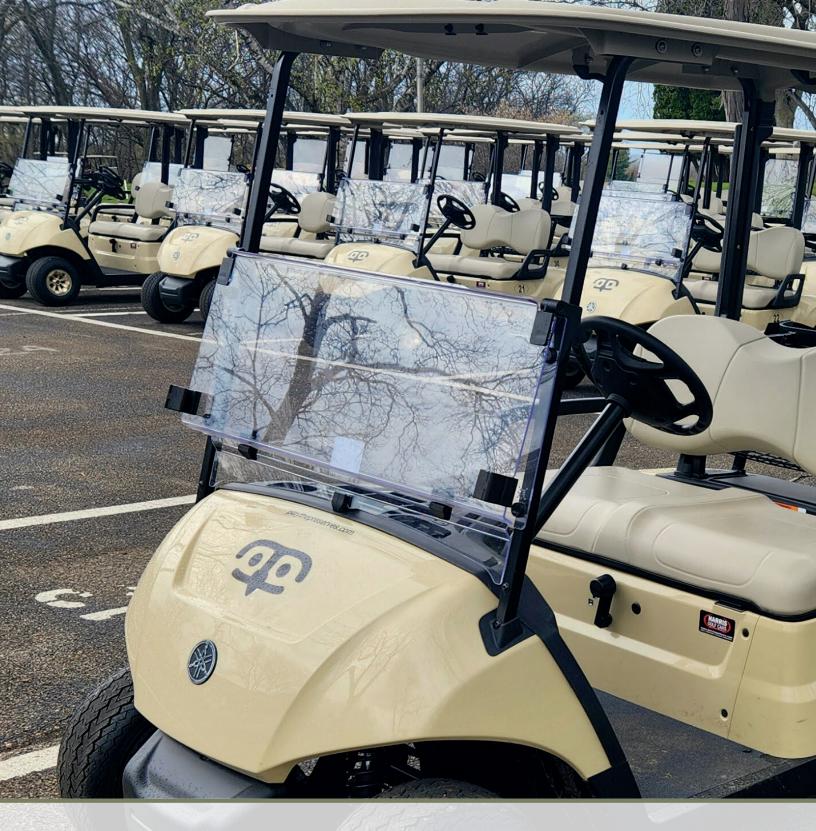
GOLF COURSE GENERAL MISSION

Function as the daily management for golf course and food & beverage operations at all three golf courses, serving the golf customers by providing for good customer service and facilitating their golfing experience in the most efficient and effective manner possible.

FUND 3402 CODE 995

GOLF COURSE GENERAL

	ACTUAL 2024	ORIGINAL 2025	ESTIMATED 2025	PROPOSED 2026
PERSONNEL				
411.10 REGULAR	79,654	82,000	85,000	89,000
412.11 HEALTH INS EMPLOYER CONTR	23,935	24,000	24,200	24,000
412.21 LIFE INS EMPLOYER CONTR	17	50	20	50
_	103,605	106,050	109,220	113,050
SUPPLIES AND SERVICES				
422.50 FOOD & BEVERAGES	-	500	250	500
422.90 OTHER DEPT SUPPLIES	245	3,500	1,500	3,500
434.20 ADVERTISING	2,313	6,000	1,000	3,000
439.41 DUES & MEMBERSHIPS	-	100	-	-
439.42 INSTRUCTION & SCHOOLING	-	100	100	100
	2,558	10,200	2,850	7,100
TOTAL GOLF COURSE GENERAL BUDGET	106,163	116,250	112,070	120,150



Dept: Capital Improvement Fund: 3302 Code: 965

CAPITAL DEVELOPMENT & IMPROVEMENT MISSION

To restore and manage the natural environment in the forest preserves. To plan, develop and maintain the land and supporting facilities so that they complement the landscape while protecting the health, safety and welfare of the public. Identify land suitable to add the forest preserve system for permanent protection. Develop and maintain maps of the forest preserves.

FOREST PRESERVE DISTRICT IMPROVEMENT and DEVELOPMENT FUND FUND EQUITY FORECAST 3302

	Actual 2024	Original Budget 2025	Revised Estimate 2025	Proposed Budget 2026
REVENUE				
Property Taxes	1,137,408	1,158,000	1,160,000	1,160,000
Rent	103,152	86,000	109,000	92,000
Golf Capital Fee	103,505	90,000	97,000	92,000
Reimbursements - Liability Fund	3,800	3,900	3,900	3,900
Reimbursements - Miscellaneous	109,248	-	2,000	-
Grants	63,263	460,000	504,000	13,000
Interest	2,213	-	-	-
Transfer from Other Funds	875,000	1,925,000	1,925,000	750,000
Total Revenue	2,397,589	3,722,900	3,800,900	2,110,900
EXPENSE				
Personnel	334,771	392,090	422,051	498,376
Supplies & Services	230,589	234,120	186,118	248,220
Capital Outlay	2,124,246	3,929,598	1,410,031	3,785,300
Golf Capital Fee	103,000	90,000	97,000	92,000
Total Expense	2,792,606	4,645,808	2,115,200	4,623,896
REVENUE OVER (UNDER) EXPENSES	(395,017)	(922,908)	1,685,700	(2,512,996)
FUND BALANCE, BEGINNING	2,169,141	1,819,687	1,774,124	3,459,824
FUND BALANCE, ENDING	1,774,124	896,779	3,459,824	946,828
FUND BALANCE (RESTRICTED)	155,000	_	-	-
FUND BALANCE (UNRESTRICTED)	1,619,124	896,779	3,459,824	946,828

FUND 3302 CODE 965

CAPITAL IMPROVEMENT

	ACTUAL 2024	ORIGINAL 2025	ESTIMATED 2025	PROPOSED 2026
PERSONNEL				
411.10 REGULAR	245,118	283,000	296,000	364,000
411.20 TEMPORARY	31,085	45,000	45,000	51,000
411.30 OVERTIME	5,421	6,000	6,600	7,500
412.11 HEALTH INS EMPLOYER CONTR	53,077	58,000	74,366	75,774
412.21 LIFE INS EMPLOYER CONTR	70	90	85	102
<u>-</u>	334,770	392,090	422,051	498,376
SUPPLIES AND SERVICES				
422.30 CLEANING SUPPLIES	_	-	-	1,000
422.40 GASOLINE & OIL	16,047	27,500	18,000	22,500
422.70 CLOTHING	-	5,000	5,000	5,500
422.82 AGGREGATE	1,611	1,500	1,500	1,500
422.84 TURF SUPPLIES	24,837	26,000	20,000	26,000
422.90 OTHER DEPT SUPPLIES	23,813	28,000	24,000	39,000
423.10 BUILDING MAINT SUPPLIES	14,434	18,000	14,000	18,000
423.20 EQUIPMENT REPAIR PARTS	56,799	41,400	42,000	42,000
423.90 OTHER REP & MAINT SUPPLIES	211	2,000	1,000	2,000
431.90 OTHER PROFESSIONAL SERV	15,070	30,000	17,000	24,500
432.10 TELEPHONE & INTERNET	5,363	8,500	9,380	14,000
436.10 GAS & HEATING OIL	1,174	1,500	1,308	3,000
436.20 ELECTRICITY	-	-	-	3,000
436.40 WASTE DISPOSAL SERVICE	-	-	-	2,500
437.10 BUILDING REPAIR & MAINT	1,500	1,000	500	1,000
437.30 EQUIPMENT REPAIR & MAINT	14,681	10,000	7,300	12,000
439.41 DUES & MEMBERSHIPS	338	1,000	800	1,000
439.42 INSTRUCTION & SCHOOLING	2,428	4,000	4,000	4,000
439.50 TAX & LICENSE FEES	426	720	500	720
439.60 LAUNDRY & SANITATION	5,040	3,000	3,830	-
439.90 OTHER UNCLASSIFIED	24,315	25,000	16,000	25,000
	230,590	234,120	186,118	248,220
CAPITAL OUTLAY				
462.10 BUILDING	-	-	200,000	2,700,000
463.10 LAND IMPROVEMENT	402,541	878,000	780,998	322,000
463.20 BUILDING IMPROVEMENTS	180,089	2,569,898	44,750	113,200
463.30 ROADWAY	165,379	90,000	80,890	315,000
464.20 TRUCKS	675,540	163,000	70,389	59,400
464.30 REPAIR & MAINT EQUIPMENT	527,944	214,000	230,815	244,700
464.32 GOLF EQUIPMENT	257,117	85,200	78,320	118,000
464.40 OTHER DEPT EQUIPMENT	18,636	19,500	20,869	5,000
	2,227,246	4,019,598	1,507,031	3,877,300
TOTAL CAPITAL IMPROVEMENT	2,792,606	4,645,808	2,115,200	4,623,896

	Improvement Projects & Equip	ment 2026	, 							
Location	Item	Bldg	Land Improv	Bldg Improv	Roads	Trucks	Rep Mntc Equip	Golf Equip	Other Equip	Table
		462.10	463.10	463.20	463.30	464.20	464.30	464.32	464.40	Total
North Area	Asphalt Roadway Section Replacement - Sugar River Entrance				32,000					154,600
	Zero Turn Mower Replacement						27,000			
	Front Deck Mower Replacement						36,200			
	Standard Cab Pickup Truck - Replacement #406					59,400				
South Area	Asphalt for Entrance & Parking Lot - Seward Bluffs				68,000					105,500
	Utility Vehicle Replacement						23,500			
	(2) Steel Door Replacement on Preserve Outhouses			8,000						
	(2) Preserve Well Base Concrete Replacement		6,000							
Klehm	Garden Gazebo Roof Replacement			50,000						76,500
	Garden Trellis Materials			19,000						10,200
	Furnance Replacement			7,500						
Central Shop	Equipment Trailer Replacement #348			·			24,500			51,000
centi ai Shop	Equipment Trailer Replacement #354						26,500			31,000
NT 4	Natural Resource Shop	2,700,000					,			2,987,000
Natural	SRA Nature Preserve Hydrologic Restoration Study	2,700,000	60,000							2,987,000
Resource			120,000							
	Funderburg Habitat Improvement New Trailer		120,000				22,000			+
	New Skid Steer						85,000			
1. 10.10			101.000				05,000			102.000
Atwood Golf	Irrigation Well Pipe & Pump Replacement		101,000							193,000
	Irrigation Pressure Line Replacement		15,000	21.000						
	Clubhouse Carpet & Restroom Flooring			21,000	40,000					
	Asphalt for Cart Path & Parking Area Utility Ranger Picker Cart				40,000			16,000		+
Y 1 6 10			20.000					10,000		2 40 500
Ledges Golf	Bridge Re-Decking Materials Hole #13		20,000		1.500					248,500
	Cart Parking - Seal, Crack Fill & Striping				1,500					
	Clubhouse Parking Lot Resurfacing				160,000 5,000					+
	Cart Path Extension #14 Green				8,500					+
-	Concrete Curbing #7 Green Heavy Duty Utility Vehicle Replacement	-			8,300			37,500		+
	Utility Ranger Picker Cart	1		1				16,000		+
	, ,		<u> </u>					10,000		
Macktown	Patio Carpet Replacement	ļ		7,700						56,200
Golf	Sidewinder/Slope Mower Replacement							48,500		
Various	Computers/Tablets for Timekeeping System								5,000	5,000
	TOTALS	2,700,000	322,000	113,200	315,000	59,400	244,700	118,000	5,000	3,877,300

FOREST PRESERVE DISTRICT BOTANICAL GARDEN FUND FUND EQUITY FORECAST 3120

	Actual 2024	Original 2025	Estimate 2025	Proposed 2026
REVENUE				
Property Taxes	226,470	249,000	255,000	287,000
Total Revenue	226,470	249,000	255,000	287,000
EXPENSE				
Supplies & Services	225,995	249,000	255,000	287,000
Total Expense	225,995	249,000	255,000	287,000
REVENUE OVER (UNDER) EXPENSES	475	-	-	-
FUND BALANCE BEGINNING	4,958	4,958	5,433	5,433
FUND BALANCE, ENDING	5,433	4,958	5,433	5,433

A fund balance of \$5,000 is recommended in this fund.

FUND 3120 CODE 930 BOTANICAL SERVICE

	ACTUAL 2024	ORIGINAL 2025	ESTIMATED 2025	PROPOSED 2026
SUPPLIES & SERVICES 431.90 OTHER PROFESSIONAL SERV	225,995	249,000	255,000	287,000
431.90 OTTLICTROLESSIONAL SERV	225,995	249,000	255,000	287,000
TOTAL BOTANICAL BUDGET	225,995	249,000	255,000	287,000



September 24, 2025

Forest Preserves of Winnebago County 5500 Northrock Drive Rockford, IL 61103

To the Commissioners of the Forest Preserves of Winnebago County,

As a 501c3 non-profit organization proud to partner with the Forest Preserves of Winnebago County, Klehm Arboretum & Botanic Garden strives to deliver upon our mission "To Maintain a Living Museum for the Enjoyment, Education, and Inspiration of All People". To that end, we consistently offer quality recreational and educational programs, activities, and exhibits to the residents of Winnebago county (along with tourists and other regional visitors) that are directly related to nature, horticulture, and the environment, and are overall well-aligned with your organization's mission.

Our organization is requesting \$36,000 in discretionary funding from the Forest Preserves of Winnebago County as a part of your FY26 budget for the purposes of marketing and promoting our organization's programs, events, exhibits, and other activities that provide educational and recreational benefit to the public.

Our organization does not employ a marketing professional in-house, and contracts out marketing, advertising, and promotional duties to professional firms within the region. We have found that the expertise gained in this arrangement has increased the visibility of our organization, and has helped drive public interest, attendance, engagement and participation. Specific methods of marketing would include but not be limited to digital, print, radio, television, on-site and off-site promotion, and social media advertisements.

Klehm Arboretum & Botanic Garden is well-suited as a community resource and tourist destination to address education needs due to our large audience and the demographics we serve. Thank you for the opportunity to request discretionary funding as a part of your FY26 budget. We continue to be grateful for the successful partnership our organization maintains with the Forest Preserves of Winnebago County, and we look forward to what the future holds.

Best Regards,

Alexander S. Mills, Executive Director

Elizah A. Mills

Klehm Arboretum & Botanic Garden

2715 S. Main St. Rockford, IL 61102

Email: amills@klehm.org

FOREST PRESERVE DISTRICT HEALTH INSURANCE FUND FUND EQUITY FORECAST 3185

	Actual 2024	Original 2025	Estimate 2025	Proposed 2026
REVENUE				
Charges on Services	540,191	582,000	530,000	570,000
Miscellaneous	-	-	-	-
Total Revenue	540,191	582,000	530,000	570,000
EXPENSE				
Supplies & Services	538,493	582,000	530,000	570,000
Total Expense	538,493	582,000	530,000	570,000
REVENUE OVER (UNDER) EXPENSES	1,698	-	-	-
FUND BALANCE, BEGINNING	8,199	8,199	9,897	9,897
	9,897	8,199	9,897	9,897
FUND BALANCE, ENDING	9,897	8,199	9,897	9,897

FUND 3185 CODE 934

HEALTH INSURANCE

	ACTUAL 2024	ORIGINAL 2025	ESTIMATED 2025	PROPOSED 2026
SUPPLIES AND SERVICES				
431.50 OTHER PROFESSIONAL - Admin	538,493	582,000	530,000	570,000
431.51 VOLUNTARY VISION	-	-	-	-
431.73 LIFE INSURANCE PREMIUM			<u> </u>	
	538,493	582,000	530,000	570,000
TOTAL HEALTH INSURANCE	538,493	582,000	530,000	570,000
BUDGET				

FOREST PRESERVE DISTRICT IMRF FUND FUND EQUITY FORECAST 3193

	ACTUAL 2024	ORIGINAL 2025	ESTIMATED 2025	PROPOSED 2026
REVENUE				
Property Taxes	188,925	191,000	195,000	220,000
Corp Personal Prop Repl Tax	49,406	57,000	58,570	65,000
Total Revenue	238,331	248,000	253,570	285,000
EXPENSE				
Personnel	212,175	248,000	258,000	285,000
Total Expense	212,175	248,000	258,000	285,000
REVENUE OVER (UNDER) EXPENSES FUND BALANCE, BEGINNING	26,156 369,613	394,613	(4,430) 395,769	391,339
FUND BALANCE, ENDING	395,769	394,613	391,339	391,339

FUND 3193 CODE 935 RETIREMENT

	ACTUAL 2024	ORIGINAL 2025	ESTIMATED 2025	PROPOSED 2026
PERSONNEL				
412.31 IMRF EMPLOYER CONTRIB	212,175	248,000	258,000	285,000
	212,175	248,000	258,000	285,000
TOTAL RETIREMENT BUDGET	212,175	248,000	258,000	285,000

FOREST PRESERVE DISTRICT SOCIAL SECURITY FUND FUND EQUITY FORECAST 3192

	ACTUAL 2024	ORIGINAL 2025	ESTIMATED 2025	PROPOSED 2026
REVENUE				
Property Taxes	178,130	193,000	195,000	197,000
Corp Personal Prop Repl Tax	47,954	57,000	55,000	58,000
Total Revenue	226,084	250,000	250,000	255,000
EXPENSE Personnel	218,633	250,000	243,000	255,000
Total Expense	218,633	250,000	243,000	255,000
REVENUE OVER (UNDER) EXPENSES FUND BALANCE, BEGINNING	7,451 206,335	206,335	7,000 213,786	220,786
FUND BALANCE, ENDING	213,786	206,335	220,786	220,786

FUND 3192 CODE 936

SOCIAL SECURITY

	ACTUAL 2024	ORIGINAL 2025	ESTIMATED 2025	PROPOSED 2026
PERSONNEL 412.41 FICA EMPLOYER CONTRIBUTION	218,633 218,633	250,000 250,000	243,000 243,000	255,000 255,000
TOTAL SOCIAL SECURITY BUDGET	218,633	250,000	243,000	255,000

FOREST PRESERVE DISTRICT LIABILITY RESERVE FUND FUND EQUITY FORECAST 3194

	ACTUAL 2024	ORIGINAL 2025	ESTIMATED 2025	PROPOSED 2026
REVENUE				
Property Taxes	269,566	295,000	298,000	354,800
Total Revenue	269,566	295,000	298,000	354,800
EXPENSE				
Supplies & Services	261,655	294,800	325,337	354,800
Total Expense	261,655	294,800	325,337	354,800
REVENUE OVER (UNDER) EXPENSE	7,911	200	(27,337)	-
FUND BALANCE, BEGINNING	345,381	342,381	353,292	325,955
FUND BALANCE, ENDING	353,292	342,581	325,955	325,955

FUND 3194 CODE 940 LIABILITY RESERVE

	ACTUAL 2024	ORIGINAL 2025	ESTIMATED 2025	PROPOSED 2026
SUPPLIES AND SERVICES				
431.90 OTHER PROFESSIONAL - Admin	-	69,800	69,800	69,800
435.10 LIABILITY INSURANCE	139,714	175,000	201,163	230,000
435.40 UNEMPLOYMENT INSURANCE	52,241	50,000	54,374	55,000
491.10 TRANSFERS TO OTHER FUNDS	69,700	-	-	-
	261,655	294,800	325,337	354,800
TOTAL LIABILITY RESERVE	261,655	294,800	325,337	354,800
BUDGET				

FOREST PRESERVE DISTRICT ENDOWMENT FUND FUND EQUITY FORECAST 3501

	ACTUAL 2024	ORIGINAL 2025	ESTIMATED 2025	PROPOSED 2026
REVENUE				
Interest	69,122	62,000	61,415	54,000
Donations				
Total Revenue	69,122	62,000	61,415	54,000
EXPENSE				
Transfer to Other Funds	-	-	-	-
Total Expense	-	-	-	-
REVENUE OVER (UNDER) EXPENSE	69,122	62,000	61,415	54,000
FUND BALANCE, BEGINNING	1,402,300	1,460,300	1,471,422	1,532,837
FUND BALANCE, ENDING	1,471,422	1,522,300	1,532,837	1,586,837

FUND 3501 CODE 945

ENDOWMENT

	ACTUAL 2024	ORIGINAL 2025	ESTIMATED 2025	PROPOSED 2026
OTHER EXPENSES 491.10 TRANSFER TO OTHER FUNDS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ENDOWMENT BUDGET	-			

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

	ACTUAL 2024	ORIGINAL 2025	ESTIMATED 2025	PROPOSED 2026
REVENUE				
Property Tax	345,122	322,000	322,000	<u>-</u>
Total Revenue	345,122	322,000	322,000	-
EXPENSE				
Debt Service	346,575	345,750	345,750	325,751
REVENUE OVER (UNDER) EXPENSE	(1,453)	(23,750)	(23,750)	(325,751)
FUND BALANCE, BEGINNING	416,750	415,000	415,297	391,547
FUND BALANCE, ENDING	415,297	391,250	391,547	65,796

FUND 3206 CODE 957 LLA - 2006 BOND ISSUE

DEBT SERVICE

ACTUAL 2024	ORIGINAL 2025	ESTIMATED 2025	PROPOSED 2026
345,000	143,703	143,703	127,930
-	201,297	201,297	197,071
1,575	750	750	750
346,575	345,750	345,750	325,751
346,575	345,750	345,750	325,751
	2024 345,000 - 1,575 346,575	2024 2025 345,000 143,703 - 201,297 1,575 750 346,575 345,750	2024 2025 2025 345,000 143,703 143,703 - 201,297 201,297 1,575 750 750 346,575 345,750 345,750

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

	ACTUAL 2024	ORIGINAL 2025	ESTIMATED 2025	PROPOSED 2026
REVENUE				
Property Tax	48,535	63,000	67,000	324,000
Total Revenue	48,535	63,000	67,000	324,000
EXPENSE Debt Service	45,300	44,775	44,850	64,100
REVENUE OVER (UNDER) EXPENSES	3,235	18,225	22,150	259,900
FUND BALANCE, BEGINNING	44,397	47,172	47,632	69,782
FUND BALANCE, ENDING	47,632	65,397	69,782	329,682

FUND 3301 CODE 960 LLA - 2016A BOND ISSUE

DEBT SERVICE

DEBT SE	RVICE	ACTUAL 2024	ORIGINAL 2025	ESTIMATED 2025	PROPOSED 2026
451.10	PRINCIPAL	15,000	15,000	15,000	35,000
452.10	INTEREST ON DEBT	29,475	29,025	29,025	28,275
453.10	COMMISSION & PREMIUMS	825	750	825	825
		45,300	44,775	44,850	64,100
TOTAL	DEBT SERVICE BUDGET	45,300	44,775	44,850	64,100

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

	ACTUAL 2024	ORIGINAL 2025	ESTIMATED 2025	PROPOSED 2026
REVENUE				
Property Tax	-			176,000
Total Revenue	-	-	-	176,000
EXPENSE				
Debt Service				800
REVENUE OVER (UNDER) EXPENSES FUND BALANCE, BEGINNING	-	-	-	175,200
TOND BALANCE, BEOINNING				
FUND BALANCE, ENDING				175,200

FUND 3207 CODE 952 LLA - 2025 BOND ISSUE

DEBT SERVICE

	ACTUAL 2024	ORIGINAL 2025	ESTIMATED 2025	PROPOSED 2026
DEBT SERVICE				
451.10 PRINCIPAL	-	-	-	-
452.10 INTEREST ON DEBT	-	-	-	-
453.10 COMMISSION & PREMIUMS				800
	-	-	-	800
TOTAL DEBT SERVICE BUDGET				800

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

	ACTUAL 2024	ORIGINAL 2025	ESTIMATE 2025	PROPOSED 2026
REVENUE				
Interest	-	-	28,000	20,000
Grants & Donations	-	-	-	-
Bond Proceeds	-	-	2,004,000	-
Total Revenue	-	-	2,032,000	20,000
EXPENSE				
Supplies & Services	-	-	12,000	100,000
Capital Outlay	-	-	88,000	1,852,000
Transfer to Other Funds				
Total Expense	-	-	100,000	1,952,000
REVENUE OVER (UNDER) EXPENSES	-	-	1,932,000	(1,932,000)
FUND BALANCE, BEGINNING				1,932,000
FUND BALANCE, ENDING			1,932,000	

FUND 3307 CODE 972 LAND ACQUISITION

	ACTUAL 2024	ORIGINAL 2025	ESTIMATED 2025	PROPOSED 2026
SUPPLIES AND SERVICES				
422.90 OTHER DEPT SUPPLIES	-	-	-	-
431.30 ENGINEERING & ARCHIT	-	-	-	-
431.40 LEGAL SERVICES	-	-	-	-
431.90 OTHER PROF SERV	-	-	12,000	100,000
439.50 TAXES & LICENSE FEES				
	-	-	12,000	100,000
CAPITAL OUTLAYS				
461.10 LAND	-	_	88,000	1,852,000
461.10 LAND (encumbered)	-	-	-	, , , , <u>-</u>
491.10 TRANSFER TO OTHER FUNDS	-	-	-	-
	-	-	88,000	1,852,000
TOTAL LAND ACQUISITION			100,000	1,952,000

Forest Preserves of Winnebago County

BUDGET and APPROPRIATIONS ORDINANCE

No. 25-1002

for the fiscal period of November 1, 2025 through October 31, 2026

- 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, 2025 and ending October 31, 2026; and
- WHEREAS, the said Annual Budget and Appropriation Ordinance was submitted to the District Board of Commissioners on September 17, 2025.
- NOW, THEREFORE BE IT ORDAINED by the Board of Commissioners of the Forest Preserves of Winnebago County as follows:
- Section 1. 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, 2025 and ending October 31, 2026.
- 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, 2025 and ending October 31, 2026, from the following funds: Corporate, Capital Improvement, Botanical Garden, Liability Reserve, Social Security, Retirement, 2006 Debt Service, 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 18, 2025.
- 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 22, 2025, 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.

<u>Section 7.</u> 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
Add Tarnard	Tudish Damand
Judith Barnard Will Pf	Judith Barnard
Mike Eighman	Mike Eickman
Gloria Lind	Gloria Lind
Cheryl Maggio Cheryl Maggio	Cheryl Maggio
Emily Porter	Emily Porter
Jerry Kanlson	Jerry Paulson
Perry Paulson	
Jeff Tilly, President	Jeff Tilly, President

Gloria Lind, Secretary

Forest Preserves of Winnebago County

LEVY ORDINANCE

No. 25-1003

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, 2025 and ending October 31, 2026; and

WHEREAS, per the Truth in Taxation law, the aggregate levy listed below did not increase over 2024 by 2.90% 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 18, 2025; 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 thousand dollars (\$2,606,000) on all taxable property in the County of Winnebago, State of Illinois, as a General Corporate Tax for the year 2025 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 2025-2026 appropriations; and
- Section 2. That there be and is hereby levied the sum of one million, one hundred seventy-one thousand dollars (\$1,171,000) on all taxable property in the County of Winnebago, State of Illinois, as a Capital Improvement Tax for the year 2025, 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 2025-2026 appropriations; and
- Section 3. That there be and is hereby levied the sum of two hundred ninety thousand dollars (\$290,000) on all taxable property in the County of Winnebago, State of Illinois, as a Botanical Garden Tax for the year 2025, 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 2025-2026 appropriations; and
- Section 4. That there be and is hereby levied the sum of three hundred fifty-eight thousand dollars (\$358,000) on all taxable property in the County of Winnebago, State of Illinois, as a Liability Reserve Fund Tax for the year 2025 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 2025-2026 appropriations: and

- Section 5. That there be and is hereby levied the sum of two hundred twenty-two thousand dollars (\$222,000) on all taxable property in the County of Winnebago, State of Illinois, as IMRF Tax for the year 2025 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 2025-2026 appropriations; and
- Section 6. 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 a Social Security Tax the year 2025 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 2025-2026 appropriations; and
- Section 7. That there be and is hereby levied the sum of three hundred twenty-seven thousand seven hundred fifty dollars (\$327,750) on all taxable property in the County of Winnebago State of Illinois as a 2016 Bond Debt Service Tax for the year 2025 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 2025-2026 appropriations; and
- Section 8. That there be and is hereby levied the sum of one hundred seventy-seven thousand six hundred thirty-eight dollars (\$177,638) on all taxable property in the County of Winnebago State of Illinois as a 2025 Bond Debt Service Tax for the year 2025 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 2025-2026 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, 2025; and
- <u>Section 10.</u> 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
Judith Barrard	Judith Barnard
Mike Eickhan Land	Mike Eickman
Gloria Lind	Gloria Lind

Cheryl Maggio Cheryl Maggio	Cheryl Maggio
Elshort	
Emily Porter	Emily Porter
Jerry Paulson	Jerry Paulson
Jeff Tilly, President	Jeff Tilly, President
The above and foregoing Ordinance was ado	pted this 22nd day of October 2025.