



MEMORANDUM

TO: BOARD OF DIRECTORS

FROM: Tara Neff, Executive Director

DATE: December 4, 2025

SUBJECT: Approval of Resolution No. 25-02, The Nature Foundation of Will County 2026 Budget

Background

Attached, please find Resolution No. 25-02, the Nature Foundation's 2026 Budget, presented as Exhibit A. This budget supports the projects, programs and initiatives outlined by the Board of Directors. As presented in Resolution No. 25-02, the total operating resources for 2026 are \$1,166,300 as follows:

	2025 ACTUAL*	2025 BUDGET	2026 PROPOSED
2023 BEGINNING BALANCE	\$806,446	\$931,727	\$944,300
REVENUE			
Donations - Restricted	\$152,380	\$58,500	\$108,000
Donations - Unrestricted	\$41,546	\$50,000	\$60,000
Native Plant Sale Events	\$13,589	\$6,000	\$9,000
Other Event Revenue	\$8,736	\$5,000	\$10,000
Merchandise Sales	\$25,091	\$40,000	\$20,000
Misc. Revenue	\$0	\$2,000	\$0
Total Operating Revenue	\$241,342	\$161,500	\$207,000
Interest Income	\$17,275	\$14,000	\$15,000
TOTAL REVENUE	\$1,065,063	\$1,107,227	\$1,166,300

The Foundation will begin 2026 with a healthy beginning balance due to legacy gifts received from prior years and financial support coming from individual donors, private foundations, grants, and Invest in Nature corporate and business partnerships. Projected new income for the year is \$207,000. As the organization continues to expand fundraising activities, revenues will be reduced in light of the discontinuation of multiple native plant sale events.

EXPENSE	2025 ACTUAL *	2025 BUDGET	2026 PROPOSED
Audit/Bank	\$0	\$8,000	\$9,000
Capital Projects	\$80,777	\$272,151	\$317,333
Contractual Services	\$38,350	\$78,925	\$65,150
Legal Counsel	\$0	\$2,000	\$2,000
Memberships	\$560	\$1,000	\$600
Miscellaneous Commodities	\$12,981	\$15,150	\$17,500
Misc. Expenditures	\$13,490	\$3,000	\$3,000
Office Supplies	\$300	\$500	\$500
Postage	\$1,775	\$15,000	\$5,000
Sales Tax	\$2,530	\$5,000	\$5,000
Uniforms	\$0	\$200	\$200
TOTAL EXPENSE	\$150,763	\$400,926	\$425,283
NET REVENUE	\$90,579	-\$239,426	-\$218,283
Contingency	\$30,000	\$30,000	\$30,000
Reserved Carry Over	\$914,300	\$706,301	\$741,017
TOTAL EXPENSE	\$1,065,063	\$1,107,227	\$1,166,300

The budget includes \$425,283 in expenditures. Of that, \$317,333 is set aside to fulfill specific gift or grant agreements and fund the Forest Preserve's capital projects and programs from individual donations. The remaining \$107,950 is funding for administration, events and activities, and fundraising functions.

As presented, the 2026 budget is showing a net loss in operating revenue of -\$218,283 largely due to the \$317,333 commitment to the Forest Preserve's capital projects. Funding to cover the net loss is provided by the year end carry over reflected in the \$944,300 beginning balance.

The \$151,700 of expenditures made from restricted funds includes restoration projects funded by individual donors as well as projects and programs made possible by anticipated funding from Pembina Pipeline Corporation, the Bass Pro Shops & Cabela's Outdoor Fund, the Vulcan Materials Company Foundation, the Sgt. Thomas M. Gilbert Memorial Foundation, Nicor, CITGO Petroleum, Earthrise Energy, Constellation Energy, and Union Pacific Railroad.

In addition, the Foundation will reimburse the Forest Preserve District approximately \$39,583 for programs and projects funded in 2025 for which the Foundation has not yet processed the reimbursements.

Finally, the Foundation expects to provide \$63,025 in funding to the Forest Preserve in 2026 for new funding requests made by the Forest Preserve to the Foundation.

Expenditures made from Restricted Funds	\$151,700
2025 Projects Carried Forward to 2026 FPDWC	\$102,608
New Capital Expenditures 2026 FPDWC	<u>\$63,025</u>
	\$317,333



NEW Funding Requests from the Forest Preserve District for 2026

Animal Ambassadors (PCNC, FREEC, ICM, HONC)	2,000.00
Be a Trailblazer Challenge - MC	7,500.00
Outdoor Bird Seed Storage Bins - HONC	4,000.00
Challenge Giveaways - PR	3,000.00
Front Porch Adirondack Chairs - ICM	4,000.00
Hat Shop Clothing & Hat Replacements - ICM	2,000.00
IDNR Rules/Regs Season/Hours Signs - HLTF	3,000.00
Interpretive Campus Signage - HONC	5,000.00
Interpretive Items & Exhibit Cases For Temp Exhibits - ICM	2,000.00
Mid-America Arts Alliance - exhibit deposits 27/28 - FREEC	3,525.00
Monofilament Wayside(s) - PR	10,000.00
Museum Collections Supplies and Archival Materials - ICM	1,000.00
Shipping Federal Duck Stamp Exhibit - PCNC	500.00
STEM/STEAM Education Funds (PCNC, FREEC, ICM, HONC)	5,000.00
Temp Exhibit Rentals/Fabrication - ICM	6,000.00
Willy's Wilderness Website - MC	1,000.00
Woods Walk Booklets & Shields - PR	3,500.00
	\$63,025.00

Key: HLTF – Hidden Lakes Trout Farm, HONC – Hidden Oaks Nature Center, ICM – Isle a la Cache Museum, PCNC – Plum Creek Nature Center, PR – Permitting & Recreation, FREEC – Four Rivers Environmental Education Center. MR – Monee Reservoir, VS – Visitor Services, MC – Marketing and Communications

Recommendation

The budget, as presented, funds the essential priorities and projects of The Nature Foundation of Will County, and aligns with strategic goals and the Foundation's organizational develop strategies.

Therefore, it is recommended that the Board approve Resolution No. 25-02; the 2026 Budget for The Nature Foundation of Will County, as presented in Exhibit A.

Please contact me if you have questions.