

DeKalb County Government

**FY 2009
BUDGET
PLAN**

Forest Preserve

DEKALB COUNTY GOVERNMENT
FY 2009 BUDGET

DEPARTMENT: FOREST PRESERVE (4210) BOARD COMMITTEE:
FUND: FOREST PRESERVE (1251) FOREST PRESERVE

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
REVENUES:			
3011 Property Tax - General	974,530	1,251,230	1,320,000
3012 Interest on Current Property Tax	2,481	0	0
3014 Property Tax - FICA	22,385	20,000	22,000
3014 Property Tax - IMRF	27,359	50,049	134,000
3031 Mobile Home Tax	0	0	0
3331 Replacement Tax	19,074	15,000	15,000
4011 Federal Grant	10,948	0	0
4101 State Grant - Greenways/Trails	0	0	0
4101 State Grant - Receivable for 2008	0	384,200	0
4401 Local Agencies	0	0	0
4631 Afton Wetland Bank Phase 2	101,400	54,000	0
4632 NREC Revenue	24,025	25,000	25,000
5501 Interest	20,421	12,000	12,000
5521 Land Rentals	22,627	22,000	12,000
5522 Shelter Rentals and camping fees	13,347	12,000	12,000
5701 Donations	8,100	2,661	0
5702 DCCF Land Acquisition Endowment	1,031	0	0
5705 Wetland Bank Reserve Funding	0	0	0
5707 DeKalb Community Foundation	0	0	0
5811 Refunds	0	0	0
5899 Miscellaneous	0	2,490	0
TOTAL REVENUES	1,247,728	1,850,630	1,552,000
EXPENDITURES:			
6005 Salaries	210,674	192,000	201,000
6051 Boards & Commissions	6,200	4,000	4,000
6061 Seasonal Help	53,589	49,000	50,000
6071 Part Time	0	0	0
6081 Safety & Security	0	0	0
6111 Overtime	403	0	0
6221 Longevity	4,260	3,800	5,000
6231 Deferred Compensation	4,777	3,800	4,000
6501 FICA (Social Security)	20,093	20,000	22,000
6502 IMRF (State Retirement)	32,302	34,000	34,000
6509 IMRF Reserve	10,975	0	0
6511 Health Insurance	37,468	41,500	41,600
6512 Life Insurance	638	600	600
6601 Unemployment Tax	780	800	900
700 Land Acquisition	769,645	0	0
7232 DeKalb/Sycamore Trail	0	0	5,000
7252 Special Projects-Natural Res Mgmt	9,162	9,000	8,000

(CONTINUED)

DEKALB COUNTY GOVERNMENT
FY 2009 BUDGET

DEPARTMENT: FOREST PRESERVE (4210) BOARD COMMITTEE:
FUND: FOREST PRESERVE (1251) FOREST PRESERVE

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
EXPENDITURES: (CONTINUED)			
7253 Park Improvements	608	6,000	12,400
7254 Park Improvements (Staff labor)	3,298	6,000	6,000
7255 County Farm Woods Development	0	0	0
7256 C-2000 Grant Cost	0	0	0
7257 Greenways & Trails Costs	0	0	0
7258 Wetland Mitigation	99,024	15,000	0
7259 Potawatomi Woods Development	0	0	0
7801 Vehicles	0	0	0
7802 Construction Equipment	0	0	0
7803 Lawn Equipment	7,672	8,500	10,000
7911 Interest on Indebtedness	0	4,005	0
8003 Travel	792	500	1,000
8005 Mileage - Boards	439	1,000	1,000
8011 Memberships	422	300	300
8013 Public Notices	281	0	0
8022 Maintenance - Equipment	906	1,000	1,000
8023 Maintenance - Vehicles	5,771	3,000	3,000
8024 Maintenance - Buildings	9,428	7,000	7,000
8041 Utilities	6,106	8,000	8,000
8044 Telephone	5,303	6,000	6,000
8051 Professional Services	4,593	4,000	4,500
8061 Commercial Services	4,980	6,000	6,000
8101 Insurance Premiums	3,742	13,704	0
8211 Property Taxes	1,487	2,132	2,000
8229 DeKalb County Community Found	0	0	0
8332 Environmental Education	17,000	18,000	20,000
8411 NREC Expenses	24,000	25,000	25,000
9001 Supplies	22,549	21,000	23,000
9011 Postage	426	400	400
9021 Copies - Inhouse	70	200	300
9211 Clothing	1,026	1,000	1,000
9221 Fuel	25,225	28,000	28,000
9241 Vehicular Parts	424	1,000	1,000
9242 Machine & Equipment Parts	2,145	1,000	1,000
9801 Miscellaneous	3,977	1,000	1,000
9912 Cont. To: County Tort & Liability Ins.	6,000	0	0
9971 Cont. To: FP Land Acquisition	0	1,100,100	908,000
9972 Cont. To: FP Retirement	0	16,000	100,000
TOTAL EXPENDITURES	1,418,657	1,663,341	1,553,000

DEKALB COUNTY GOVERNMENT
FY 2009 BUDGET

DEPARTMENT: FP LAND ACQUISITION (4250) BOARD COMMITTEE:
FUND: FP LAND ACQUISITION (1252) FOREST PRESERVE

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
REVENUES:			
4101 State Grants	0	0	0
5501 Interest	0	0	0
5701 Donations	0	0	0
5936 Contribution From: FP General	0	1,100,100	908,000
TOTAL REVENUES	0	1,100,100	908,000
EXPENDITURES:			
7001 Land Acquisition	0	0	0
8051 Professional Services	0	0	0
8061 Commercial Services	0	0	0
TOTAL EXPENDITURES	0	0	0

DEKALB COUNTY GOVERNMENT
FY 2009 BUDGET

DEPARTMENT: FP RETIREMENT (4260)
FUND: FP RETIREMENT (1253)

BOARD COMMITTEE:
FOREST PRESERVE

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
REVENUES:			
5501 Interest	0	0	0
5936 Contribution From: FP General	0	16,000	100,000
TOTAL REVENUES	0	16,000	100,000
EXPENDITURES:			
6502 IMRF (State Retirement)	0	0	0
TOTAL EXPENDITURES	0	0	0

DEKALB COUNTY GOVERNMENT
FY 2009 BUDGET

DEPARTMENT: FP TORT & LIABILITY (4270) BOARD COMMITTEE:
FUND: FP TORT & LIABILITY (1254) FOREST PRESERVE

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
REVENUES:			
3011 Property Tax	0	0	15,000
5501 Interest	0	0	0
5936 Contribution From: FP General	0	0	0
TOTAL REVENUES	0	0	15,000
EXPENDITURES:			
7253 Park Improvements (Risk Abatement)	0	0	30,000
8101 Insurance Premiums	0	0	14,000
TOTAL EXPENDITURES	0	0	44,000

DEKALB COUNTY FOREST PRESERVE DISTRICT
 FY 2008 BUDGET
 FUND ANALYSIS SCHEDULE

FISCAL YEAR	Revenues				TOTAL REVENUE	TOTAL EXPENSES	REVENUES VS EXPENSES NET		PRIOR PERIOD ADJUSTMENT	ENDING FUND BALANCE
	PROPERTY TAXES	OTHER REVENUE	TOTAL REVENUE	TOTAL EXPENSES			REVENUES	VS EXPENSES NET		
FY 1990 Actual - Audited	171,951	59,550	231,501	226,688	4,813				146,596	
FY 1991 Actual - Audited	181,156	66,083	247,239	357,450	(110,211)				36,385	
FY 1992 Actual - Audited	189,435	169,121	358,556	339,169	19,387				55,772	
FY 1993 Actual - Audited	197,089	42,838	239,927	249,205	(9,278)				46,494	
FY 1994A Actual - Audited	231,304	52,713	284,017	276,749	7,268				60,490	
FY 1994B Actual - Audited	242,543	20,312	262,855	131,527	131,328				192,017	
FY 1995 Actual - Audited	254,781	66,262	321,043	313,699	7,344				199,361	
FY 1996 Actual - Audited	266,761	160,149	426,910	420,407	6,503				205,864	
FY 1997 Actual - Audited	281,782	147,250	429,032	438,035	(9,003)				196,861	
FY 1998 Actual - Audited	295,478	105,822	401,300	367,312	33,988				230,849	
FY 1999 Actual - Audited	311,653	255,035	566,688	499,076	67,612				298,461	
FY 2000 Actual - Audited	322,674	196,299	518,973	365,326	153,647				452,108	
FY 2001 Actual - Audited	342,246	99,886	442,132	442,274	(142)				451,966	
FY 2002 Actual - Audited	364,251	925,016	1,289,267	1,665,078	(375,811)				76,155	
FY 2003 Actual - Audited	381,550	75,927	457,477	445,216	12,261			29,235	117,651	
FY 2004 Actual - Audited	401,654	133,767	535,421	535,284	137				117,788	
FY 2005 Actual - Audited	422,988	456,791	879,779	608,094	271,685				389,473	
FY 2006 Actual - Audited	456,041	136,459	653,585	551,021	102,564				492,037	
FY 2007 Actual - Audited	1,032,376	223,457	1,255,833	1,418,661	(162,828)				329,209	
FY 2008 Projected	1,251,320	599,310	1,850,630	1,663,341	187,289				187,289	
FY 2009 Budgeted	1,320,000	232,000	1,552,000	1,553,000	(1,000)				186,289	
			0	0	0					

NOTE: Forest Preserve Fiscal Year ran from July 1st through June 30th through FY 1994A; from FY 1994B through FY 2006, the fiscal year ended on November 30; from FY 2007 the fiscal year ended on December 31.

DEKALB COUNTY GOVERNMENT

FY 2009 BUDGET

DEKALB COUNTY COMMUNITY FOUNDATION FUNDS

<u>Fund</u>	<u>Year End</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Ending Balance</u>
Conservation & Natural Resource Education Endowment	12-31-1996			13,090
	12-31-1997	2,028		15,118
	12-31-1998	1,955		18,452
	12-31-1999	1,398		19,679
	12-31-2000		687	18,992
	12-31-2001	0	1,463	17,528
	12-31-2002	(3,474)	158	13,897
	12-31-2003	1,695		15,592
	12-31-2004	3,854	942	18,504
	12-31-2005	1,052	923	18,633
	12-31-2006	1,725	967	19,391
	12-31-2007	1,067	201	20,258
	06-30-2008	(1,680)	1,035	17,542
	Land Fund	12-31-1996		
12-31-1997		1,596		46,596
12-31-1998		8,176		54,772
12-31-1999		23,200	34,000	43,971
12-31-2000				43,971
12-31-2001		1,500	7,000	38,471
12-31-2002		3,200	37,471	4,200
12-31-2003		0	0	4,200
12-31-2004		0	0	4,200
12-31-2005		0	4,000	200
12-31-2006		0	0	200
12-31-2007		0	0	200
06-30-2008		0	0	200

Endowment Funds: The Conservation & Natural Resource Education Endowment was established in 1996. This fund directs that the income generated be used for conservation and education within the Forest Preserve District.

Non-Endowed Funds: The Land Fund was established in 1996 to hold contributions made by the public and other non-tax revenues (Wetland Mitigations/ portion of shelter and camping fees) for the future acquisition of Forest Preserve land. During 1999, \$34,000 was used to assist in the purchase of additional Merritt Prairie lands.

DEKALB COUNTY GOVERNMENT

FY 2009 BUDGET

AFTON WETLAND BANK

<u>Date</u>	<u>Wetland Bank Acres</u>	<u>Acres Sold</u>	<u>Acres In Bank</u>	<u>Monies Received</u>	<u>Monies Spent</u>	<u>Balance</u>
11-30-1998	0	0	0	0	0	0
11-30-1999	57.5	1.2	56.3	50,400	0	50,400
07-17-2000	56.3	1.0	55.3	42,000	0	92,400
11-30-2000	55.3	1.5	53.8	63,000	0	155,400
11-30-2001	53.8	0.6	53.2	25,200	8,000	172,600
11-30-2002	53.2	0	53.2	0	0	172,600
11-30-2003	53.2	0	53.2	0	0	172,600
11-30-2004	53.2	0.24	52.96	10,080	29,889	152,791
11-30-2005	52.96	8.577	44.383	277,283	132,000	298,074
11-30-2006	44.383	1.756	42.627	59,364	229,750	127,688
12-31-2007	42.627	2.9	39.727	101,320	115,910	113,098
11-19-2008	39.727	0.81	38.917	54,000	26,000	141,098
				----- 628,647 =====	----- 515,549 =====	

DEKALB COUNTY GOVERNMENT
 FY 2009 BUDGET
 FOREST PRESERVE LAND ACQUISITIONS

<u>Forest Preserve</u>	<u>Township</u>	<u>Date Acquired</u>	<u>Acres</u>	<u>Original Value</u>	<u>Funding Source *</u>
1 Adee's Woods	South Grove	01/01/1990	10	27,015	D
2a Afton	Afton	12/01/1973	240	216,000	C
2b Afton Addition	Afton	03/01/2007	76	770,214	C/G/L/WM
3 DeKalb Sycamore Trail & Peace Road Trail	Dek/Syc/Cort	Spr/Sum 1997 11/30/1987	9 40	111,000 73,725	D C
4 Great Western Trail	Sycamore	10/14/1977	40	73,725	C
5 McQueen	Franklin	01/01/1979	46	270,000	G/C
6a Merritt Prairie	Pierce	11/30/1989	40	82,017	D
6b Merritt Prairie Addition	Pierce	01/30/1999	16	84,000	G/WM/D
7 Nehring	DeKalb	01/01/1977	28	87,000	C
8 Knute Olson Jr	Kingston	01/01/1982	26	70,000	D
9 Russell Woods	Kingston	02/26/1940	126	4,747	C
10 Sannauk	Somonauk	04/25/1940	73	5,950	C
11 Chief Shabbona	Shabbona	03/21/1941	88	9,000	C
12a Wilkinson/Renwick	Mayfield	03/03/1992	26	59,119	D/G/C
12b Wilkinson/Renwick	Mayfield	11/25/1992	20	13,195	D
13 County Farm Woods	DeKalb	03/01/2000	9	400,000	D
14 Potawatomi Woods	Franklin	09/11/2002	<u>293.3</u>	<u>1,349,000</u>	G/D/L/C
TOTALS			<u>1,206.3</u>	<u>\$3,705,707</u>	

* C = Cash, D = Donated, G = Grant Assistance, WM = Wetland Mitigation, L=Loan