

DeKalb County Government

**FY 2011
BUDGET
PLAN**

Forest Preserve

DEKALB COUNTY GOVERNMENT
FY 2011 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2009	12 MONTHS PROJECTED FY 2010	ADOPTED BUDGET FY 2011
REVENUES:			
3011 Property Tax - General	1,317,640	1,338,224	1,280,000
3012 Interest on Current Property Tax	565	0	0
3014 Property Tax - FICA	23,001	24,088	25,000
3014 Property Tax - IMRF	134,001	0	0
3015 Property Tax - Tort	0	0	0
3031 Mobile Home Tax	733	0	0
3331 Replacement Tax	15,266	15,000	12,000
4011 Federal Grant	0	0	0
4101 State Grant - Greenways/Trails	0	0	0
4101 State Grant - Receivable for 2008	0	0	0
4401 Local Agencies	0	0	0
4631 Afton Wetland Bank Phase 2	235,000	60,000	0
4632 NREC Revenue	25,044	25,000	25,000
5501 Interest	10,734	14,000	10,000
5521 Land Rentals	15,950	12,000	12,000
5522 Shelter Rentals and camping fees	12,550	11,000	10,000
5701 Donations	17,060	0	0
5702 DCCF Land Acquisition Endowment	0	0	0
5705 Wetland Bank Reserve Funding	0	0	0
5707 DeKalb Community Foundation	4,091	0	0
5811 Refunds	0	0	0
5899 Miscellaneous	1,005	2,250	0
5911 Cont Fr: Retirement	0	42,000	53,000
TOTAL REVENUES	1,812,640	1,543,562	1,427,000

EXPENDITURES:

6005 Salaries	203,691	205,000	235,000
6051 Boards & Commissions	5,590	8,000	4,000
6061 Seasonal Help	68,386	53,000	75,000
6071 Part Time	28,501	37,000	0
6081 Safety & Security	0	0	0
6111 Overtime	1,050	0	0
6221 Longevity	5,206	6,000	5,000

(CONTINUED)

DEKALB COUNTY GOVERNMENT
FY 2011 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2009	12 MONTHS PROJECTED FY 2010	BOARD ADOPTED FY 2011
EXPENDITURES: (CONTINUED)			
6231 Deferred Compensation	4,647	4,800	4,000
6501 FICA (Social Security)	23,001	24,000	25,000
6502 IMRF (State Retirement)	35,938	42,000	53,000
6509 IMRF Reserve	0		0
6511 Health Insurance	31,666	35,000	58,000
6512 Life Insurance	619	600	600
6601 Unemployment Tax	594	900	900
7001 Land Acquisition: Maint/Imp	46,748	56,000	70,000
7232 DeKalb/Sycamore Trail	0	0	0
7252 Special Projects-Natural Res Mgmt	0	0	8,000
7253 Park Improvements	9,112	0	15,000
7254 Park Improvements (Staff labor)	1,684	4,000	10,000
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	71,202	25,000	0
7259 Potawatomi Woods Development	0	0	0
7801 Vehicles	0	25,760	17,000
7802 Construction Equipment	0	35,751	0
7803 Lawn Equipment	5,903	15,479	0
7911 Interest on Indebtedness	0	0	0
8003 Travel	190	1,000	500
8005 Mileage - Boards	578	1,000	600
8011 Memberships	495	1,485	500
8013 Public Notices	437	410	0
8022 Maintenance - Equipment	3,260	2,000	4,000
8023 Maintenance - Vehicles	4,595	5,000	5,000
8024 Maintenance - Buildings & Grounds	20,216	12,000	13,000
8041 Utilities	5,727	7,000	7,000
8044 Telephone	5,056	5,000	6,000
8051 Professional Services	6,250	5,450	5,000
8061 Commercial Services (garbage)	6,276	7,000	6,000
8101 Insurance Premiums	0	0	0
8211 Property Taxes	643	600	500
8229 DeKalb County Community Found	0	0	0
8332 Environmental Education	20,000	20,000	20,000

(CONTINUED)

DEKALB COUNTY GOVERNMENT
FY 2011 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2009	12 MONTHS PROJECTED FY 2010	BOARD ADOPTED FY 2011
EXPENDITURES: (CONTINUED)			
8411 NREC Expenses	25,000	25,000	25,000
9001 Supplies	22,584	20,000	22,000
9011 Postage	316	400	400
9021 Copies - Inhouse	30	20	0
9211 Clothing	918	30	0
9221 Fuel	19,695	28,000	28,000
9241 Vehicular Parts	1,161	500	1,000
9242 Machine & Equipment Parts	2,512	1,500	1,000
9801 Miscellaneous	8,137	3,500	1,000
9912 Cont. To: County Tort & Liability Ins.	0	0	0
9971 Cont. To: FP Land Acquisition	832,500	156,505	700,000
9972 Cont. To: FP Retirement	98,063	0	0
TOTAL EXPENDITURES	1,628,177	881,690	1,427,000

**DEKALB COUNTY GOVERNMENT
FY 2011 BUDGET**

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

ACCOUNT DESCRIPTION	ACTUAL FY 2009	12 MONTHS PROJECTED FY 2010	BOARD ADOPTED FY 2011
REVENUES:			
3011 Current Property Taxes	0	0	0
4101 State Grants	0	0	0
5501 Interest	16,349	0	15,000
5701 Donations	0	200	0
5936 Contribution From: FP General	832,500	754,430	700,000
TOTAL REVENUES	848,849	754,630	715,000
EXPENDITURES:			
7001 Land Acquisition	0	145,570	152,000
8051 Professional Services	0	0	0
8061 Commercial Services	0	0	0
TOTAL EXPENDITURES	0	145,570	152,000

**DEKALB COUNTY GOVERNMENT
FY 2011 BUDGET**

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

**BOARD COMMITTEE:
FOREST PRESERVE**

ACCOUNT DESCRIPTION	ACTUAL FY 2009	12 MONTHS PROJECTED FY 2010	BOARD ADOPTED FY 2011
REVENUES:			
3011 Current Property Taxes	0	0	0
3014 Property tax IMRF	0	100,000	122,000
5501 Interest	452	0	0
5936 Contribution From: FP General	98,063	0	0
TOTAL REVENUES	98,515	100,000	122,000
EXPENDITURES:			
6502 IMRF (State Retirement)	0	0	0
9901 Contribution to General Fund	0	42,000	53,000
TOTAL EXPENDITURES	0	42,000	53,000

DEKALB COUNTY GOVERNMENT
FY 2011 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2009	12 MONTHS PROJECTED FY2010	BOARD ADOPTED FY 2011
REVENUES:			
3011 Property Tax	8,905	15,000	75,000
5501 Interest	920	0	0
5936 Contribution From: FP General	0	0	0
TOTAL REVENUES	9,825	15,000	75,000
EXPENDITURES:			
<u>7253 Park Improvements (Risk Abatement)</u>	<u>6,253</u>	<u>1,400</u>	<u>57,000</u>
8101 Insurance Premiums	13,693	16,500	18,000
9001 Supplies	6,435	400	0
9211 Clothing	2,726	0	0
TOTAL EXPENDITURES	29,107	18,300	75,000

DEKALB COUNTY FOREST PRESERVE DISTRICT
FY 2010 BUDGET
FUND ANALYSIS SCHEDULE

FISCAL YEAR	Revenues				TOTAL EXPENSES	REVENUES VS EXPENSES NET	PRIOR PERIOD ADJUSTMENT	ENDING FUND BALANCE
	PROPERTY TAXES	OTHER REVENUE	TOTAL REVENUE	TOTAL EXPENSES				
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 Actual - Audited	1,412,768	544,125	1,956,893	604,508	1,352,385		1,681,594	
FY 2009 Actual - Audited	1,489,324	354,986	1,844,310	726,723	1,117,587		2,799,181	
FY 2010 Projected	1,353,224	396,208	1,749,432	1,087,560	661,872		3,461,053	
FY 2011 Budgeted	1,355,000	984,000	2,339,000	1,707,000	632,000		4,093,053	

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 2011 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
	12-31-2008	(5,637)	1,119	13,502
	12-31-2009	4,237	146	17,593
06-30-2010	(718)	90	16,786	
Land Fund	12-31-1996			45,000
	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
	12-31-2008	0	0	200
	12-31-2009	0	0	200
06-30-2010	0	200	0	

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 2011 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	132,944	297,130
11-30-2006	44.383	1.756	42.627	59,364	229,750	126,744
12-31-2007	42.627	2.9	39.727	101,320	115,910	112,154
12-31-2008	39.727	0.81	38.917	54,000	26,270	139,884
12-31-2009	38.917	6.25	32.667	235,000	79,700	295,184
12-31-2010	32.667	0	32.667	60,000	60,000	295,184
				----- 977,647 =====	----- 682,463 =====	

DEKALB COUNTY GOVERNMENT
 FY 2011 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/W/M/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	293.3	1,349,000	G/D/L/C
15 Hoppe Heritage Farmstead	Kingston	6/10/2010	<u>60</u>	<u>156,505</u>	C
TOTALS			<u>1,266.3</u>	<u>\$3,862,212</u>	

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