

DeKalb County Government

FY 2012
BUDGET
PLAN

Forest Preserve

DEKALB COUNTY GOVERNMENT
FY 2012 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2010	12 MONTHS PROJECTED FY 2011	ADOPTED BUDGET FY 2012
REVENUES:			
3011 Property Tax - General	1,340,187	1,280,000	1,215,000
3012 Interest on Current Property Tax	201	0	0
3014 Property Tax - FICA	24,124	25,000	23,000
3014 Property Tax - IMRF	0	0	0
3015 Property Tax - Tort	0	0	0
3031 Mobile Home Tax	0	0	0
3041 TIF Surplus	0	0	0
3331 Replacement Tax	18,030	10,000	10,000
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	60,000	93,600	0
4632 NREC Revenue	23,366	25,000	25,000
5501 Interest	8,270	8,000	8,000
5521 Land Rentals	15,937	15,000	15,000
5522 Shelter Rentals and camping fees	12,933	10,000	10,000
5701 Donations	9,209	200,000	0
5702 DCCF Land Acquisition Endowment	0	0	0
5705 Wetland Bank Reserve Funding	0	0	0
5707 DeKalb Community Foundation	2,225	0	0
5811 Refunds	0	0	0
5899 Miscellaneous	2,250	0	0
5911 Cont Fr: Retirement	38,766	53,000	45,000
TOTAL REVENUES	1,555,498	1,719,600	1,351,000
EXPENDITURES:			
6005 Salaries	204,929	210,000	210,000
6051 Boards & Commissions	8,650	4,000	4,000
6061 Seasonal Help and Park managers	51,111	60,000	60,000
6071 Part Time	34,818	34,000	0
6081 Safety & Security	0	5,000	5,000
6111 Overtime	0	0	0
6221 Longevity	5,426	5,000	6,000
6231 Deferred Compensation	4,729	4,000	5,000
6501 FICA (Social Security)	22,264	25,000	23,000
6502 IMRF (State Retirement)	38,824	53,000	45,000
6509 IMRF Reserve	0	0	0
6511 Health Insurance	32,712	35,000	40,000
6512 Life Insurance	634	600	600
6601 Unemployment Tax	626	900	1,000
7001 Land Acquisition: Maint/Imp	60,532	70,000	65,000
7232 DeKalb/Sycamore Trail & GWT	0	0	39,000
7252 Special Projects-Natural Res Mgmt	0	8,000	8,000

(CONTINUED)

DEKALB COUNTY GOVERNMENT
FY 2012 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2010	12 MONTHS PROJECTED FY 2011	BOARD ADOPTED FY 2012
EXPENDITURES: (CONTINUED)			
7253 Park Improvements	3,290	10,000	15,000
7254 Park Improvements (Staff labor)	4,003	10,000	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	40,899	135,000	0
7259 Potawatomi Woods Development	0	0	0
7801 Vehicles	25,760	17,380	38,000
7802 Construction Equipment	35,732	0	0
7803 Lawn Equipment	15,479	1,000	17,000
7911 Interest on Indebtedness	0	0	0
8003 Travel	396	500	500
8005 Mileage - Boards	875	600	600
8011 Memberships	1,660	500	500
8013 Public Notices	410	200	500
8022 Maintenance - Equipment	2,977	3,000	4,000
8023 Maintenance - Vehicles	5,095	5,000	5,000
8024 Maintenance - Buildings & Grounds	18,384	12,000	15,000
8041 Utilities	5,776	7,000	7,000
8044 Telephone	4,892	6,000	6,000
8051 Professional Services	5,450	5,000	5,000
8061 Commercial Services - Garbage	7,145	7,000	7,000
8101 Insurance Premiums	0	0	0
8211 Property Taxes	499	2,028	500
8229 DeKalb County Community Fund	200	0	0
8332 Environmental Education	20,000	20,000	20,000
8411 NREC Expenses	25,000	25,000	25,000
9001 Supplies	18,511	23,000	23,000
9011 Postage	215	300	300
9021 Copies - Inhouse	8	30	0
9211 Clothing	28	0	1,000
9221 Fuel	23,439	28,000	28,000
9241 Vehicular Parts	256	1,000	1,000
9242 Machine & Equipment Parts	1,696	1,500	1,500
9801 Miscellaneous	21,220	8,000	1,000
9912 Cont. To: County Tort & Liability Ins.	0	0	0
9971 Cont. To: FP Land Acquisition	800,000	700,000	607,000
9972 Cont. To: FP Retirement	0	53,000	0
TOTAL EXPENDITURES	1,554,570	1,596,538	1,351,000

DEKALB COUNTY GOVERNMENT
FY 2012 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2010	12 MONTHS PROJECTED FY 2011	BOARD ADOPTED FY 2012
REVENUES:			
3011 Current Property Taxes	0	0	0
4101 State Grants	0	0	0
5501 Interest	14,469	0	0
5701 Donations	200	0	0
5936 Contribution From: FP General	800,000	700,000	607,000
TOTAL REVENUES	814,669	700,000	607,000
EXPENDITURES:			
7001 Land Acquisition	166,924	413,000	0
8051 Professional Services	0	0	0
8061 Commercial Services	0	0	0
TOTAL EXPENDITURES	166,924	413,000	0

DEKALB COUNTY GOVERNMENT
FY 2012 BUDGET

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

BOARD COMMITTEE:
FOREST PRESERVE

ACCOUNT DESCRIPTION	ACTUAL FY 2010	12 MONTHS PROJECTED FY 2011	BOARD ADOPTED FY 2012
REVENUES:			
3011 Current Property Taxes	100,291	62,000	140,000
3014 Property tax IMRF	0	122,000	0
5501 Interest	1,712	0	0
5936 Contribution From: FP General	0	0	0
TOTAL REVENUES	102,003	184,000	140,000
EXPENDITURES:			
6502 IMRF (State Retirement)	0	0	0
9901 Contribution to General Fund	38,766	53,000	45,000
TOTAL EXPENDITURES	38,766	53,000	45,000

DEKALB COUNTY GOVERNMENT
FY 2012 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY2010	12 MONTHS PROJECTED FY2011	BOARD ADOPTED FY 2012
REVENUES:			
3011 Property Tax	15,189	75,000	124,000
5501 Interest	426	0	0
5936 Contribution From: FP General	0	0	0
 TOTAL REVENUES	 15,614	 75,000	 124,000
 EXPENDITURES:			
7253 Park Improvements (Risk Abatement)	6,425	57,000	106,000
8101 Insurance Premiums	16,490	18,000	18,000
9001 Supplies	9,606	0	0
9211 Clothing	0	0	0
 TOTAL EXPENDITURES	 32,521	 75,000	 124,000

DEKALB COUNTY FOREST PRESERVE DISTRICT
 FY 2012 BUDGET
 FUND ANALYSIS SCHEDULE

FISCAL YEAR	Revenues				REVENUES VS EXPENSES NET	PRIOR PERIOD ADJUSTMENT	ENDING FUND BALANCE
	PROPERTY TAXES	OTHER REVENUE	TOTAL REVENUE	TOTAL EXPENSES			
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 Actual - Audited	1,497,820	151,197	1,649,017	948,806	700,211		3,499,392
FY 2011 Projected	1,574,000	845,600	2,419,600	2,137,538	282,062		3,781,454
FY 2012 Budgeted	1,512,000	775,000	2,287,000	1,520,000	767,000		4,548,454
			0		0		

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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 2012 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
	12-31-2010	2,402	177	19,818
06-30-2011	671	101	20,388	
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	
12-31-2010	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 2012 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
12-31-2010	32.667	2.34	30.327	93,600	128,292	260,492
				----- 1,071,247 =====	----- 810,755 =====	

DEKALB COUNTY GOVERNMENT
 FY 2012 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/W/M
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 Knule Olson Jr	Kingston	01/01/1982	26	70,000	D
9 Russell Woods	Kingston	02/26/1940	126	4,747	C
9a Russell Woods Addition	Kingston	2011	55		
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	5	156,505	C
16 Prairie Oaks	Kingston	6/30/11	43	412,326	G/C
TOTALS			<u>1,309.3</u>	<u>\$4,274,538</u>	

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