

DeKalb County Government

FY 2013
BUDGET
PLAN

Forest Preserve

DEKALB COUNTY GOVERNMENT
FY 2013 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2011	12 MONTHS PROJECTED FY 2012	ADOPTED BUDGET FY 2013
REVENUES:			
3011 Property Tax - General	1,280,144	1,215,000	1,110,000
3012 Interest on Current Property Tax	106	0	0
3014 Property Tax - FICA	25,113	23,000	24,000
3014 Property Tax - IMRF	0	0	0
3015 Property Tax - Tort	0	0	0
3031 Mobile Home Tax	0	0	0
3041 TIF Surplus	23,377	22,609	0
3331 Replacement Tax	15,096	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	163,840	0	0
4632 NREC Revenue	25,300	25,000	25,000
5501 Interest	5,658	8,000	8,000
5521 Land Rentals	15,937	18,000	18,000
5522 Shelter Rentals and camping fees	13,400	10,000	10,000
5701 Donations	2,650	1,300	0
5702 DCCF Land Acquisition Endowment	0	0	0
5705 Wetland Bank Reserve Funding	0	0	0
5707 DeKalb Community Foundation	0	0	0
5709 DeKalb/Sycamore Trail	5,000	0	0
5811 Refunds	0	0	0
5899 Miscellaneous	1,202	500	0
5911 Cont Fr: Retirement	41,640	45,000	45,000
TOTAL REVENUES	1,618,463	1,378,409	1,250,000
EXPENDITURES:			
6005 Salaries	212,017	210,000	215,000
6051 Boards & Commissions	6,445	4,000	6,000
6061 Seasonal Help and Park managers	30,801	55,000	60,000
6071 Part Time	67,256	65,000	0
6081 Safety & Security	9,202	6,000	10,000
6111 Overtime	0	0	0
6221 Longevity	6,009	6,000	6,000
6231 Deferred Compensation	4,747	5,000	5,000
6501 FICA (Social Security)	23,876	23,000	24,000
6502 IMRF (State Retirement)	41,693	45,000	45,000
6509 IMRF Reserve	0	0	0
6511 Health Insurance	34,008	40,000	45,000
6512 Life Insurance	648	600	1,000
6601 Unemployment Tax	759	1,000	1,000
7001 Land Acquisition: Maint/Imp	42,250	0	0
7232 DeKalb/Sycamore Trail & GWT	0	32,000	20,000

(CONTINUED)

DEKALB COUNTY GOVERNMENT
FY 2012 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2011	12 MONTHS PROJECTED FY 2012	BOARD ADOPTED FY 2013
EXPENDITURES: (CONTINUED)				
7252	Special Projects-Natural Res Mgmt	0	8,000	16,000
7253	Park Improvements	1,121	10,000	35,000
7254	Park Improvements (Staff labor)	7,197	7,000	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	140,625	25,000	0
7259	Potawatomi Woods Development	0	0	0
7801	Vehicles	17,513	40,870	0
7802	Construction Equipment	0	0	25,000
7803	Lawn Equipment	1,544	0	0
7911	Interest on Indebtedness	0	0	0
8003	Travel	129	500	500
8005	Mileage - Boards	538	600	600
8011	Memberships	1,390	500	500
8013	Public Notices	144	500	500
8022	Maintenance - Equipment	4,934	5,500	6,000
8023	Maintenance - Vehicles	8,174	5,000	6,000
8024	Maintenance - Buildings & Grounds	8,847	15,000	20,000
8041	Utilities	6,303	7,000	7,000
8044	Telephone	4,530	6,000	6,000
8051	Professional Services	6,100	5,600	6,000
8061	Commercial Services - Garbage	8,336	7,000	8,000
8211	Property Taxes	2,028	1,913	1,000
8229	DeKalb County Community Found	907	0	0
8332	Environmental Education	20,000	20,000	20,000
8411	NREC Expenses	25,000	25,000	25,000
9001	Supplies	23,378	23,000	25,000
9011	Postage	300	300	300
9021	Copies - Inhouse	28	0	600
9211	Clothing	0	1,000	1,000
9221	Fuel	30,548	28,000	32,000
9241	Vehicular Parts	361	1,000	2,000
9242	Machine & Equipment Parts	3,452	1,000	2,000
9801	Miscellaneous	14,608	2,500	1,000
9971	Cont. To: FP Land Acquisition	770,000	607,000	555,000
9972	Cont. To: FP Retirement	0	0	0
TOTAL EXPENDITURES		1,587,749	1,347,383	1,250,000

DEKALB COUNTY GOVERNMENT
FY 2013 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2011	12 MONTHS PROJECTED FY 2012	BOARD ADOPTED FY 2013
REVENUES:			
3011 Current Property Taxes	0	0	0
4101 State Grants	0	0	0
4157 Non-Government Grant	200,000	0	0
5501 Interest	11,849	0	0
5701 Donations	0	0	0
5936 Contribution From: FP General	770,000	607,000	555,000
TOTAL REVENUES	981,849	607,000	555,000
EXPENDITURES:			
6071 Land Management	0	0	40,000
7001 Land Acquisition	412,326	150,000	0
7253 Park Improvements	0	0	15,000
8061 Commercial Services	0	0	0
TOTAL EXPENDITURES	412,326	150,000	55,000

DEKALB COUNTY GOVERNMENT
FY 2013 BUDGET

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

BOARD COMMITTEE:
FOREST PRESERVE

ACCOUNT DESCRIPTION	ACTUAL FY 2011	12 MONTHS PROJECTED FY 2012	BOARD ADOPTED FY 2013
REVENUES:			
3011 Current Property Taxes	122,134	140,000	250,000
3014 Property Tax IMRF	0	0	0
5501 Interest	1,224	0	0
5936 Contribution From: FP General	0	0	0
 TOTAL REVENUES	 123,358	 140,000	 250,000
 EXPENDITURES:			
6502 IMRF (State Retirement)	5,000	0	0
9936 Contr To: Forest Preserve	41,640	45,000	45,000
 TOTAL EXPENDITURES	 46,640	 45,000	 45,000

DEKALB COUNTY GOVERNMENT
FY 2013 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY2011	12 MONTHS PROJECTED FY2012	BOARD ADOPTED FY 2013
REVENUES:			
3011 Property Tax	75,126	124,000	100,000
5501 Interest	329	0	0
5936 Contribution From: FP General	0	0	0
 TOTAL REVENUES	 75,454	 124,000	 100,000
 EXPENDITURES:			
<u>7253 Park Improvements (Risk Abatement)</u>	<u>7,975</u>	<u>18,000</u>	<u>30,000</u>
8101 Insurance Premiums	8,495	18,000	18,500
9001 Supplies	8,595	300	1,000
9211 Clothing	0	0	0
 TOTAL EXPENDITURES	 25,065	 36,300	 49,500

DEKALB COUNTY FOREST PRESERVE DISTRICT
 FY 2013 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					
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	117,651	29,235		
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	1,479,791	169,228	1,649,019	948,806	700,213	3,499,394			
FY 2011 Actual - Audited	1,502,517	484,966	1,987,483	793,640	1,193,843	4,693,237			
FY 2012 Projected	1,512,000	85,409	1,597,409	926,683	670,726	5,363,963			
FY 2013 Budgeted	1,494,000	61,000	1,555,000	799,500	755,500	6,119,463			

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

DEKALB COUNTY GOVERNMENT

FY 2013 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
	12-31-2011	(711)	196	18,911
06-30-2012	1,067	99	19,879	
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 2013 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
12-31-2011	32.667	2.34	30.327	143,413	128,292	310,305 *
12-31-2012			30.327	0	0	310,305
				----- 1,121,060 =====	----- 810,755 =====	

*As per 2011 audit

DEKALB COUNTY GOVERNMENT
 FY 2013 BUDGET
 FOREST PRESERVE LAND ACQUISITIONS

Forest Preserve	Township	Date Acquired	Acres	Original Value	Funding Source *
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
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	06/30/2011	43	412,326	G/C
17 South Branch Prairie	Kingston	08/07/2012	55	369,655	C/D
TOTALS			1,364.3	\$4,274,538	

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