

DeKalb County Government



**FY 2015
BUDGET PLAN**

Forest Preserve District

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	ADOPTED BUDGET FY 2015
REVENUES:				
3011	Property Tax - General	1,107,317	1,035,900	1,010,000
3012	Interest on Current Property Tax	55	0	0
3014	Property Tax - FICA/IMRF	23,960	25,000	25,000
3041	TIF Surplus	21,906	17,799	0
3331	Replacement Tax	13,893	10,069	10,000
4632	NREC Revenue	16,359	25,000	25,000
5501	Interest	5,134	8,000	5,000
5521	Land Rentals	19,606	18,000	18,000
5522	Shelter Rentals and Camping Fees	11,447	11,000	10,000
5701	Donations	4,895	280	0
5707	DeKalb Community Foundation	4,088	0	0
5899	Miscellaneous	107	0	0
5911	Contribution From FP Retirement Fund	34,371	45,000	45,000
	TOTAL REVENUES	1,263,137	1,196,048	1,148,000
EXPENDITURES:				
6005	Salaries	214,219	215,000	215,000
6051	Boards & Commissions	5,230	6,000	6,000
6061	Seasonal Help and Park Managers	62,104	60,000	60,000
6071	Part Time	46	0	0
6081	Safety & Security	10,364	10,000	10,000
6111	Overtime	16	0	0
6221	Longevity	7,086	6,000	6,000
6231	Deferred Compensation	5,016	5,000	5,000
6501	FICA (Social Security)	22,030	25,000	25,000
6502	IMRF (State Retirement)	34,171	45,000	45,000
6511	Health Insurance	42,864	45,000	45,000
6512	Life Insurance	677	1,000	1,000
6601	Unemployment Tax	525	1,000	1,000
7232	DeKalb/Sycamore Trail & GWT	400	10,000	25,000
7252	Special Projects-Natural Res Mgmnt	14,493	16,000	10,000
7253	Park Improvements	29,084	15,000	10,000
7254	Park Improvements (Staff labor)	8,661	15,000	10,000

(CONTINUED)

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
EXPENDITURES: (CONTINUED)			
7258 Wetland Mitigation	7,225	25,000	0
7802 Construction Equipment	6,888	15,000	0
7803 Lawn Equipment	0	0	3,000
8003 Travel	0	500	500
8005 Mileage - Boards	632	600	600
8011 Memberships	450	500	500
8013 Public Notices	0	500	0
8022 Maintenance - Equipment	6,067	7,000	7,000
8023 Maintenance - Vehicles	5,812	8,000	8,000
8024 Maintenance - Buildings & Grounds	25,825	18,000	18,000
8041 Utilities	6,185	7,000	7,000
8044 Telephone	4,908	7,000	5,000
8051 Professional Services	9,225	10,000	10,000
8061 Commercial Services - Garbage	10,716	10,000	2,000
8211 Property Taxes	1,251	1,500	1,500
8229 DeKalb County Community Foundation	223	0	0
8332 Environmental Education	20,000	20,000	20,000
8411 NREC Expenses	25,000	25,000	25,000
9001 Supplies	21,469	25,000	25,000
9011 Postage	479	400	400
9021 Copies - Inhouse	4	500	500
9211 Clothing	0	500	1,000
9221 Fuel	33,162	35,000	35,000
9241 Vehicular Parts	239	1,000	1,000
9242 Machine & Equipment Parts	1,903	2,000	2,000
9801 Miscellaneous	791	1,000	1,000
9971 Contribution To FP Land Acquisition	555,000	525,000	500,000
TOTAL EXPENDITURES	1,200,440	1,221,000	1,148,000

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:				
5501	Interest	8,163	0	0
5701	Donations	10,000	0	0
5911	Contribution From Retirement	6,634	0	0
5936	Contribution From FP General Fund	555,000	525,000	500,000
	TOTAL REVENUES	579,797	525,000	500,000
EXPENDITURES:				
6005	Salaries	4,708	2,500	0
6071	Land Management	38,496	40,000	47,000
6111	Overtime	65	0	0
6501	FICA (Social Security)	2,719	1,200	3,000
6502	IMRF (State Retirement)	4,822	2,100	5,000
6601	Unemployment Insurance	71	100	100
7253	Park Improvements	41,382	36,000	0
	TOTAL EXPENDITURES	92,263	81,900	55,100

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

BOARD COMMITTEE:
FOREST PRESERVE

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:				
3011	Current Property Taxes	249,435	0	0
3014	Property Tax - FICA/IMRF	0	335,000	250,000
5501	Interest	1,194	0	0
TOTAL REVENUES		250,628	335,000	250,000
EXPENDITURES:				
9936	Contribution To FP General Fund	34,371	45,000	45,000
9971	Contribution To FP Land Acquisition	6,634	0	0
TOTAL EXPENDITURES		41,006	45,000	45,000

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY2013	12 MONTHS PROJECTED FY2014	BOARD ADOPTED FY 2015
REVENUES:			
3011 Current Property Taxes	99,922	0	0
3015 Property Tax - Tort & Liability	0	75,000	200,000
5501 Interest	652	0	0
TOTAL REVENUES	100,574	75,000	200,000
EXPENDITURES:			
7253 Park Improvements (Risk Abatement)	20,688	54,000	150,000
7719 Other Equipment	0	5,700	0
8101 Insurance Premiums	15,990	20,000	20,000
9001 Supplies	1,666	1,000	30,000
TOTAL EXPENDITURES	38,344	80,700	200,000

**DEKALB COUNTY FOREST PRESERVE DISTRICT
FY 2015 BUDGET
FUND ANALYSIS SCHEDULE**

FISCAL YEAR (See Note 1)	REVENUE			TOTAL EXPENSES	REVENUE VS. EXPENSES NET	PRIOR PERIOD ADJUSTMENT	ENDING FUND BALANCE (See Note 2)
	PROPERTY TAXES	OTHER REVENUE	TOTAL REVENUE				
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	270,021	13,996		60,490
FY 1994B Actual - Audited	242,543	20,312	262,855	131,328	131,527		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	421,363	7,669	(16,672)	196,861
FY 1998 Actual - Audited	295,478	105,822	401,300	367,312	33,988		230,849
FY 1999 Actual - Audited	311,653	191,823	503,476	499,076	4,400		235,249
FY 2000 Actual - Audited	322,674	196,299	518,973	365,326	153,647	63,212	452,108
FY 2001 Actual - Audited	342,246	99,886	442,132	442,274	(142)		451,966
FY 2002 Actual - Audited	364,188	925,079	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	197,544	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	1,525,894	461,589	1,987,483	1,260,139	727,344		4,226,738
FY 2012 Actual - Audited	1,523,546	101,947	1,625,493	1,069,492	556,001		4,782,739
FY 2013 Actual - Audited	1,480,633	117,498	1,598,131	776,046	822,085		5,604,824
FY 2014 Projected	1,470,900	90,148	1,561,048	858,600	702,448		6,307,272
FY 2015 Budgeted	1,485,000	68,000	1,553,000	903,100	649,900		6,957,172

Notes: 1) The Forest Preserve District fiscal year ended on June 30th through FY 1994A; on November 30th from FY 1994B through FY 2006; and on December 31st from FY 2007 to present.

2) Ending Fund Balance includes \$3,000,000 in land acquisition reserve funds for future "first right of refusal" Forest Preserve land acquisition opportunities.

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

DEKALB COUNTY COMMUNITY FOUNDATION FUNDS

Fund	Year Ended	Revenues	Expenses	Ending Balance
Conservation & Natural Resource Education Endowment	12/31/1996	0	0	13,090
	12/31/1997	2,028	0	15,118
	12/31/1998	3,334	0	18,452
	12/31/1999	1,398	171	19,679
	12/31/2000	0	687	18,992
	12/31/2001	0	1,463	17,529
	12/31/2002	(3,474)	158	13,897
	12/31/2003	1,695	0	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
	12/31/2012	2,347	201	21,057
12/31/2013	4,088	223	24,923	
06/30/2014	1,135	125	25,932 *	

*Note: 06/30/2014 entry is for the six months ended June 30, 2014.

Land Fund	12/31/1996	0	0	45,000
	12/31/1997	1,596	0	46,596
	12/31/1998	8,176	0	54,771
	12/31/1999	23,200	34,000	43,972
	12/31/2000	0	0	43,972
	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 such as wetland mitigation fees and portions of shelter fees and camping fees for the future acquisition of Forest Preserve land. The Land Fund was discontinued in FY 2010.

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

AFTON WETLAND BANK

Fiscal Year Ended	Wetland Bank Acres			Monies Received	Monies Spent	Audited Balance
	Beginning Balance	Acres Sold	Ending Balance			
11/30/1999	57.5000	1.2000	56.3000	\$ 50,400	\$ -	\$ 50,400
11/30/2000	56.3000	2.5000	53.8000	105,000	8,000	147,400
11/30/2001	53.8000	0.6000	53.2000	25,200	-	172,600
11/30/2002	53.2000	0.0000	53.2000	-	-	172,600
11/30/2003	53.2000	0.0000	53.2000	-	-	172,600
11/30/2004	53.2000	0.5805	52.6195	24,381	34,177	162,804
11/30/2005	52.6195	8.2160	44.4035	267,271	132,316	297,759
11/30/2006	44.4035	1.7560	42.6475	59,704	247,685	109,778
12/31/2007	42.6475	2.9800	39.6675	101,400	99,023	112,155 *
12/31/2008	39.6675	1.3500	38.3175	54,000	26,271	139,884
12/31/2009	38.3175	6.0000	32.3175	235,000	79,700	295,184
12/31/2010	32.3175	1.5000	30.8175	60,000	60,719	294,465
12/31/2011	30.8175	4.0960	26.7215	163,840	148,000	310,305
12/31/2012	26.7215	0.0000	26.7215	-	64,044	246,261
12/31/2013	26.7215	0.6900	26.0315	-	7,225	239,036
12/31/2014	26.0315	<u>0.4700</u>	25.5615	<u>18,800</u>	<u>40,307</u>	217,529 **
Totals		<u>31.9385</u>		<u>\$ 1,164,996</u>	<u>\$ 947,467</u>	

Notes: * The Forest Preserve District changed to a December 31st fiscal year end in FY 2007.

** FY 2014 balances are unaudited projections.

**DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET
FOREST PRESERVE LAND ACQUISITIONS**

Forest Preserve	Township	Date Acquired	Acres	Miles	Original Value	Funding Source *
1 Prairie Oaks	Kingston	06/30/2011	43	-	\$ 412,326	C/G
2 MacQueen	Franklin	01/01/1979	48	-	270,000	C/G
3 Potawatomi Woods	Franklin	09/11/2002	300	-	1,349,000	C/D/G/L/WM
4 Russell Woods	Kingston	02/26/1940	126	-	4,747	C
5a Hoppe Heritage Farm	Kingston	06/10/2010	5	-	156,505	C
5b South Branch Prairie	Kingston	08/07/2012	55	-	369,655	C/G
6 Knute Olson Jr.	Kingston	01/01/1982	26	-	70,000	D
7 Adee's Woods	South Grove	01/01/1990	10	-	27,015	D
8a Wilkinson - Renwick Marsh	Mayfield	03/03/1992	26	-	59,119	C/D/G
8b Wilkinson - Renwick Marsh Great Western Trail	Mayfield	11/25/1992	20	-	13,195	D
9 (DeKalb and Kane Counties)	Sycamore	10/14/1977	-	17	73,725	C
10 P.A. Nehring	DeKalb	01/01/1977	28	-	87,000	C
11 County Farm Woods	DeKalb	03/01/2000	9	-	400,000	D
12 DeKalb/Sycamore Trail & Peace Road Trail	Dek/Syc/Cort	Spr/Sum 1997 11/30/1987	-	6	111,000 73,725	D D
13a Merritt Prairie	Pierce	11/30/1989	40	-	82,017	D
13b Merritt Prairie Addition	Pierce	01/30/1999	16	-	84,000	D/G/WM
14a Afton	Afton	12/01/1973	240	-	216,000	C
14b Afton South Prairie	Afton	03/01/2007	76	-	770,214	C/G/L
15 Chief Shabbona	Shabbona	03/21/1941	88	-	9,000	C
16 Sannauk	Somonauk	04/25/1940	73	-	5,950	C
TOTALS			<u>1,229</u>	<u>23</u>	<u>\$4,644,193</u>	

*Funding Source

C = Cash

D = Donation

G = Grant Assistance

L = Loan

WM = Wetland Mitigation