

# DeKalb County Government



## FY 2016 BUDGET PLAN

Forest Preserve

DEKALB COUNTY FOREST PRESERVE DISTRICT  
FY 2016 BUDGET

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

ACCOUNT	DESCRIPTION	12 MONTHS		ADOPTED
		ACTUAL FY 2014	PROJECTED FY 2015	BUDGET FY 2016
<b>REVENUES:</b>				
3011	Property Tax - General	1,034,383	1,010,000	1,040,000
3012	Interest on Current Property Tax	58	0	0
3014	Property Tax - FICA	24,998	25,000	30,000
3041	TIF Surplus	17,799	16,700	16,000
3331	Replacement Tax	16,584	12,000	10,000
4631	Afton Wetland Bank	18,800	202,003	0
4632	NREC Revenue	18,634	25,000	25,000
5501	Interest	3,001	8,000	5,000
5521	Land Rentals	19,606	18,000	18,000
5522	Shelter Rentals and Camping Fees	9,533	10,000	10,000
5701	Donations	971	4,000	0
5707	DeKalb Community Foundation	2,751	0	0
5899	Miscellaneous	585	11,000	0
5911	Contribution From FP Retirement Fund	32,451	45,000	45,000
<b>TOTAL REVENUES</b>		<b>1,200,154</b>	<b>1,386,703</b>	<b>1,199,000</b>
<b>EXPENDITURES:</b>				
6005	Salaries	217,589	215,000	217,000
6051	Boards & Commissions	6,420	6,000	6,000
6061	Seasonal Help and Park Managers	64,617	60,000	60,000
6071	Part Time	118	0	0
6081	Safety & Security	8,756	10,000	10,000
6111	Overtime	0	0	4,000
6221	Longevity	7,272	6,000	6,000
6231	Deferred Compensation	5,102	5,000	5,000
6501	FICA (Social Security)	21,735	25,000	30,000
6502	IMRF (State Retirement)	32,463	45,000	45,000
6511	Health Insurance	47,376	45,000	45,000
6512	Life Insurance	323	1,000	1,000
6601	Unemployment Tax	499	1,000	1,000
7232	DeKalb/Sycamore Trail & GWT	5,000	25,000	15,000
7252	Special Projects-Natural Res Mgmt	7,676	10,000	4,000
7253	Park Improvements	18,095	10,000	20,000
7254	Park Improvements (Staff labor)	10,788	10,000	15,000
7258	Wetland Mitigation	26,951	53,000	0
7801	Vehicles	0	0	35,000
7802	Construction Equipment	14,850	0	0
7803	Lawn Equipment	0	10,500	9,000
8003	Travel	222	500	2,500
8005	Mileage - Boards	789	600	600
8011	Memberships	550	500	500
8013	Public Notices	0	200	300
8022	Maintenance - Equipment	6,109	7,000	5,000
8023	Maintenance - Vehicles	9,192	8,000	8,000

(CONTINUED)

DEKALB COUNTY FOREST PRESERVE DISTRICT  
FY 2016 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2014	12 MONTHS	BOARD
			PROJECTED FY 2015	ADOPTED FY 2016
EXPENDITURES: (CONTINUED)				
8024	Maintenance - Buildings & Grounds	9,346	1,800	15,000
8041	Utilities	7,366	9,000	8,000
8044	Telephone	4,309	5,000	4,500
8051	Professional Services	6,619	10,000	10,000
8061	Commercial Services - Garbage	9,921	9,000	9,000
8211	Property Taxes	930	1,083	1,200
8229	DeKalb County Community Foundation	254	0	0
8332	Environmental Education	20,000	20,000	20,000
8411	NREC Expenses	25,000	25,000	25,000
9001	Supplies	20,321	20,000	22,000
9011	Postage	289	400	400
9021	Copies - Inhouse	0	500	0
9211	Clothing	2,082	1,000	0
9221	Fuel	33,059	35,000	35,000
9241	Vehicular Parts	190	1,000	1,000
9242	Machine & Equipment Parts	2,195	2,000	2,000
9801	Miscellaneous	630	3,500	1,000
9971	Contribution To FP Land Acquisition	525,000	500,000	500,000
TOTAL EXPENDITURES		1,180,002	1,199,716	1,199,000

DEKALB COUNTY FOREST PRESERVE DISTRICT  
FY 2016 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2014	12 MONTHS PROJECTED FY 2015	BOARD ADOPTED FY 2016
REVENUES:				
5501	Interest	12,405	0	0
5701	Donations	0	0	0
5911	Contribution From Retirement	6,074	0	0
5936	Contribution From FP General Fund	525,000	500,000	500,000
	TOTAL REVENUES	543,479	500,000	500,000
EXPENDITURES:				
6071	Land Management	48,498	44,000	70,000
6501	FICA (Social Security)	3,668	3,000	4,500
6502	IMRF (State Retirement)	6,074	4,000	7,000
6510	Insurance Buyout	3,000	0	0
6512	Life Insurance	74	100	0
6601	Unemployment Insurance	88	100	100
7001	Land Acquisition	2,150	0	390,500
7253	Park Improvements	14,870	0	27,900
	TOTAL EXPENDITURES	78,421	51,200	500,000

DEKALB COUNTY FOREST PRESERVE DISTRICT  
FY 2016 BUDGET

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

BOARD COMMITTEE:  
FOREST PRESERVE

ACCOUNT	DESCRIPTION	ACTUAL FY 2014	12 MONTHS PROJECTED FY 2015	BOARD ADOPTED FY 2016
REVENUES:				
3011	Current Property Taxes	41,274	0	0
3014	Property Tax - FICA/IMRF	293,349	250,000	45,000
5501	Interest	2,101	1,500	0
TOTAL REVENUES		336,724	251,500	45,000
EXPENDITURES:				
9936	Contribution To FP General Fund	32,451	45,000	45,000
9971	Contribution To FP Land Acquisition	6,074	0	0
TOTAL EXPENDITURES		38,524	45,000	45,000

DEKALB COUNTY FOREST PRESERVE DISTRICT  
FY 2016 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY2014	12 MONTHS PROJECTED FY2015	BOARD ADOPTED FY 2016
REVENUES:				
3011	Current Property Taxes	9,250	0	0
3015	Property Tax - Tort & Liability	65,743	200,000	370,000
5501	Interest	672	1,000	1,500
	TOTAL REVENUES	75,664	201,000	371,500
EXPENDITURES:				
7253	Park Improvements (Risk Abatement)	41,651	100,000	325,000
7719	Other Equipment	5,680	15,000	20,000
8101	Insurance Premiums	17,511	20,000	20,000
9001	Supplies	5,134	10,000	5,000
	TOTAL EXPENDITURES	69,976	145,000	370,000

DEKALB COUNTY FOREST PRESERVE DISTRICT  
FY 2016 BUDGET

DEPARTMENT: NATURAL RESOURCE MGMT/ED (4280) BOARD COMMITTEE:  
FUND: NATURAL RESOURCE MGMT/ED (1255) FOREST PRESERVE

ACCOUNT	DESCRIPTION	ACTUAL FY 2014	12 MONTHS PROJECTED FY 2015	PLAN FOR FY 2016
REVENUES:				
5501	Interest	39	1,000	1,000
5701	Donations	50,000	0	0
5963	Cont Fr: Landfill Host Benefit Fund	0	100,000	100,000
TOTAL REVENUES		50,039	101,000	101,000
EXPENDITURES:				
6005	Salaries	0	40,000	50,000
6501	FICA (Social Security)	0	2,500	2,500
6601	Unemployment Insurance	0	0	0
7252	Special Projects-Nat Res Mgmt/Ed	0	30,000	47,500
TOTAL EXPENDITURES		0	72,500	100,000

**DEKALB COUNTY FOREST PRESERVE DISTRICT  
FY 2016 BUDGET  
HISTORICAL 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	1,538,132	87,361	1,625,493	1,069,492	556,001		4,782,739
FY 2013 Actual - Audited	1,494,526	103,605	1,598,131	776,046	822,085		5,604,824
FY 2014 Actual - Audited	1,485,581	156,956	1,642,537	803,400	839,137		6,443,961

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 FOREST PRESERVE DISTRICT**

**FY 2016 BUDGET**

**DEKALB COUNTY COMMUNITY FOUNDATION FUNDS**

<b>Fund</b>	<b>Year Ended</b>	<b>Revenues</b>	<b>Expenses</b>	<b>Ending Balance</b>
<b>Conservation &amp; Natural Resource Education Endowment</b>	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
	12/31/2014	1,502	254	26,171
	06/30/2015	495	132	26,534 *

\*Note: 06/30/2015 entry is for the six months ended June 30, 2015.

**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.

**DEKALB COUNTY FOREST PRESERVE DISTRICT**

**FY 2016 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	0.4700	25.5615	18,800	40,311	217,525
12/31/2015	25.5615	<u>15.3930</u>	10.1685	<u>545,905</u>	<u>68,514</u>	694,916 **
Totals		<u>47.3315</u>		<u>\$ 1,710,901</u>	<u>\$ 1,015,985</u>	

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

\*\* FY 2015 balances are unaudited projections.

**DEKALB COUNTY PRESERVE DISTRICT  
FY 2016 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
17 Prairie Oaks Addition	Kingston	12/1/2015	39	-	239,807	C/G
18 Sycamore (adjacent to E-Village)	Sycamore	11/30/2015	2	-	23,000	C
TOTALS			<u>1,270</u>	<u>23</u>	<u>\$4,907,000</u>	

\*Funding Source

C = Cash  
D = Donation  
G = Grant Assistance  
L = Loan  
WM = Wetland Mitigation