

DeKalb County Government



FY 2017 BUDGET PLAN

Forest Preserve District

DEKALB COUNTY FOREST PRESERVE DISTRICT
FY 2017 BUDGET

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

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2015	PROJECTED FY 2016	ADOPTED FY 2017
REVENUES:				
3011	Property Tax	996,611	1,040,000	1,100,000
3012	Interest on Property Tax	38	50	0
3014	Property Tax - FICA/IMRF	25,064	30,000	35,000
3017	Property Tax - Railroad	11,906	0	0
3021	Delinquent Property Tax (Prior Yr.)	(50)	0	0
3031	Mobile Home Tax	519	0	0
3032	Delinq. Mobile Home Tax (Prior Yr.)	3	0	0
3041	TIF Surplus	16,700	16,266	15,000
3331	Replacement Tax	15,650	10,000	10,000
4157	Non-Governmental Grant	14,500	0	0
4631	Afton Wetland Bank	545,905	100,000	0
4632	NREC Revenue	20,448	25,000	25,000
5501	Interest	3,835	7,000	5,800
5511	Sale of Property	2,000	0	0
5521	Land Rentals	19,606	18,000	18,000
5522	Shelter Rentals & Camping Fees	10,088	10,000	10,000
5701	Donations	104,509	1,800	0
5707	DeKalb Community Foundation	(1,589)	0	0
5899	Miscellaneous	257	15	0
5911	Contr Fr: FP Retirement Fund	30,350	45,000	35,000
TOTAL REVENUES		1,816,349	1,303,131	1,253,800
EXPENDITURES:				
6005	Salaries	215,804	210,000	200,000
6051	Boards & Commissions	6,140	4,000	6,000
6061	Seasonal Workers/Park Managers	46,321	50,000	55,000
6071	Part-Time Salaries	20,523	15,000	20,000
6081	Safety & Security	9,715	0	0
6111	Overtime	0	4,000	5,000
6221	Longevity Pay	4,433	6,000	6,000
6231	Deferred Compensation	4,675	5,000	5,000
6501	FICA (Social Security)	22,745	25,000	35,000
6502	IMRF (State Retirement)	29,118	35,000	35,000
6511	Health Insurance	34,363	40,000	45,000
6512	Life Insurance	246	1,000	500
6513	HSA Benefit	1,032	1,600	2,000
6601	Unemployment Insurance	661	1,000	1,000
7232	DeKalb/Sycamore Trail & GWT	0	7,000	10,000
7252	Special Projects-Nat Res Mgmt/Ed	7,637	4,000	10,000
7253	Park Improvements	17,080	20,000	25,000
7254	Park Improvements (Staff Labor)	5,322	15,000	20,000

(CONTINUED)

DEKALB COUNTY FOREST PRESERVE DISTRICT
FY 2017 BUDGET

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

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2015	PROJECTED FY 2016	ADOPTED FY 2017
EXPENDITURES: (CONTINUED)				
7258	Wetland Mitigation	73,106	50,000	0
7711	Computer Equipment	3,516	0	0
7801	Vehicles	0	34,500	35,000
7803	Lawn Equipment	25,030	9,589	10,000
8003	Travel	113	2,500	1,000
8005	Mileage - Boards	670	1,200	600
8011	Memberships	575	500	500
8013	Public Notices	165	300	300
8022	Maintenance - Equipment	3,843	5,000	5,000
8023	Maintenance - Vehicles	12,915	10,000	10,000
8024	Maintenance - Buildings	36,438	15,000	10,000
8025	Maintenance - Grounds	0	0	10,000
8041	Utilities	8,421	8,000	8,000
8044	Telephone	5,389	6,000	5,000
8051	Professional Services	7,261	10,000	10,000
8061	Commercial Services - Garbage	9,141	9,000	5,000
8211	Property Tax Payments	1,083	1,530	1,500
8229	DeKalb County Community Found	260	0	0
8332	Environmental Education	20,000	20,000	20,000
8411	NREC Expenses	25,000	25,000	25,000
9001	Supplies	26,841	22,000	30,000
9011	Postage	322	400	400
9211	Clothing	2,000	1,000	0
9221	Fuel	21,122	30,000	30,000
9241	Vehicle Parts	54	1,000	2,000
9242	Machine & Equipment Parts	3,153	6,000	3,000
9801	Miscellaneous	3,610	1,000	1,000
9971	Contr To: FP Land Acquisition	500,000	500,000	550,000
TOTAL EXPENDITURES		1,215,839	1,213,119	1,253,800

DEKALB COUNTY FOREST PRESERVE DISTRICT
FY 2017 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2015	12 MONTHS PROJECTED FY 2016	BOARD ADOPTED FY 2017
REVENUES:				
4157	Non-Governmental Grant	119,244	0	0
5501	Interest	16,351	16,000	16,000
5704	Donations - Fixed Assets	5,900	0	0
5911	Contr Fr: FP Retirement Fund	5,878	6,000	0
5936	Contr Fr: FP General Fund	500,000	500,000	550,000
	TOTAL REVENUES	647,372	522,000	566,000
EXPENDITURES:				
6005	Salaries Natural Res. Mgmt	46,500	60,000	60,000
6071	Part-Time Salaries (Land Mgmt)	0	0	5,000
6221	Longevity Pay	7	500	500
6501	FICA (Social Security)	3,716	4,000	4,000
6502	IMRF (State Retirement)	5,878	5,500	5,500
6510	Health Insurance Buyout	3,000	3,000	3,000
6512	Life Insurance	82	100	100
6601	Unemployment Insurance	71	100	100
7001	Land Acquisition	281,169	130,000	382,000
7253	Park Improvements	0	100,000	90,000
9001	Supplies	0	0	15,800
	TOTAL EXPENDITURES	340,423	303,200	566,000

DEKALB COUNTY FOREST PRESERVE DISTRICT
FY 2017 BUDGET

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

BOARD COMMITTEE:
FOREST PRESERVE

ACCOUNT	DESCRIPTION	ACTUAL FY 2015	12 MONTHS PROJECTED FY 2016	BOARD ADOPTED FY 2017
REVENUES:				
3014	Property Tax - FICA/IMRF	249,792	0	35,000
5501	Interest	3,426	0	0
TOTAL REVENUES		253,218	0	35,000
EXPENDITURES:				
9196	IMRF - Culture & Recreation	250,000	0	0
9936	Contr To: FP General Fund	30,350	0	35,000
9971	Contr To: FP Land Acquisition Fund	5,878	0	0
TOTAL EXPENDITURES		286,228	0	35,000

DEKALB COUNTY FOREST PRESERVE DISTRICT
FY 2017 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2015	12 MONTHS PROJECTED FY 2016	BOARD ADOPTED FY 2017
REVENUES:			
3015 Property Tax - Tort & Liability	199,834	370,000	315,000
5501 Interest	881	1,500	1,000
5622 Insurance Claims	158,676	0	0
TOTAL REVENUES	359,391	371,500	316,000
EXPENDITURES:			
6005 Salaries	10,385	12,000	12,000
6081 Safety & Security	0	10,000	10,000
6231 Deferred Compensation	519	500	500
6501 FICA (Social Security)	812	1,000	1,000
6502 IMRF (State Retirement)	1,252	1,200	1,200
6511 Health Insurance	893	1,000	1,000
6512 Life Insurance	8	0	0
6601 Unemployment Insurance	5	0	0
<u>7253 Park Improvements (Risk Abatement)</u>	<u>229,450</u>	<u>100,000</u>	<u>228,300</u>
<u>7719 Other Equipment</u>	<u>164,588</u>	<u>20,000</u>	<u>20,000</u>
8101 Insurance Premiums	17,317	20,000	22,000
9001 Supplies	7,375	10,000	20,000
TOTAL EXPENDITURES	432,604	175,700	316,000

DEKALB COUNTY FOREST PRESERVE DISTRICT
FY 2017 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2015	12 MONTHS PROJECTED FY 2016	BOARD ADOPTED FY 2017
REVENUES:				
5501	Interest	277	0	300
5963	Contr Fr: Landfill Host Benefit	100,000	100,000	100,000
TOTAL REVENUES		100,277	100,000	100,300
EXPENDITURES:				
6005	Salaries	9,842	50,000	50,000
6061	Seasonal Workers	0	0	20,000
6071	Part-Time Salaries	0	0	0
6501	FICA (Social Security)	753	0	3,000
6601	Unemployment Insurance	54	0	0
7252	Special Projects-Nat Res Mgmt/Ed	65,161	0	7,000
8332	Environmental Education	0	0	10,000
9001	Supplies	0	0	10,300
TOTAL EXPENDITURES		75,810	50,000	100,300

**DEKALB COUNTY FOREST PRESERVE DISTRICT
FY 2017 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
FY 2015 Actual - Audited	1,499,328	1,141,053	2,640,381	1,814,679	825,702		7,269,663

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 for 2015 includes \$4,653,230 in land acquisition reserve funds for future Forest Preserve land acquisition opportunities.

DEKALB COUNTY FOREST PRESERVE DISTRICT

FY 2017 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
	12/31/2014	1,502	254	26,171
	12/31/2015	(341)	260	25,570

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 2017 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	15.3930	10.1685	545,905	68,514	694,916
12/31/2016	10.1685	3.1000	7.0685	104,000	89,971	708,945 **
Totals		----- 50.4315 =====		----- \$ 1,814,901 =====	----- \$ 1,105,956 =====	

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

** FY 2016 balances are unaudited projections.

**DEKALB COUNTY PRESERVE DISTRICT
FY 2017 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 Adees 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	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 Swanson Grove	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