

**Annual Operating Budget
For the Fiscal Year
2017-2018**



**Kendall County, Illinois
Forest Preserve District**

Kendall County Forest Preserve District
Annual
Operating Budget

Fiscal Year
2017-2018

December 1, 2017 - November 30, 2018

ADOPTED November 21, 2017

2017 FOREST PRESERVE COMMISSION

Judy Gilmour, President & Finance Committee Member

Matthew Prochaska, Vice President

Lynn Cullick, Finance Committee Chair

Robert Davidson, Finance Committee Member

Scott Gryder, Finance Committee Member

Matthew Kellogg, Finance Committee Member

Elizabeth E. Flowers, Secretary

Tony Giles

Audra Hendrix

John P. Purcell

David Guritz

Director, Kendall County Forest Preserve District

Jill Ferko

Treasurer, Kendall County Forest Preserve District

Wipfli LLP, Auditor

NOV 27 2017

ORDINANCE #11-17-01
GENERAL FUND TAX LEVY ORDINANCE
OF THE KENDALL COUNTY FOREST PRESERVE DISTRICT FOR THE
FISCAL YEAR BEGINNING DECEMBER 1, 2017 AND ENDING
NOVEMBER 30, 2018

Delmar M. Little
COUNTY CLERK
KENDALL COUNTY

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS
OF THE KENDALL COUNTY FOREST PRESERVE DISTRICT,
KENDALL COUNTY, ILLINOIS, AS FOLLOWS:

SECTION 1 That there is required to be raised by taxation, and that there is levied upon all taxable property within the territorial limits of said Kendall County Forest Preserve District for the fiscal year beginning December 1, 2017 and ending November 30, 2018, the total sum of FIVE HUNDRED SEVENTY-SIX THOUSAND TWO HUNDRED AND FORTY SEVEN dollars (\$576,247) as is provided:


Salaries - Full-Time	\$216,483
Salaries - Part-Time	\$150,000
Equipment	\$10,000
Fuel - Gas & Oil	\$10,000
Telephone	\$10,890
Electric	\$2,200
Gas	\$2,000
Publicity & Promotion	\$3,000
Newsletter	\$200
Supplies - Shop	\$3,000
Conferences	\$1,000
Audit	\$7,500
Refuse Pickup	\$5,000
Insurance	\$42,079
Medical Insurance	\$50,000
Preserve Improvements	\$5,500
Legal Publications	\$200
IMRF & SS	\$57,195
TOTAL	<u><u>\$576,247</u></u>

SECTION 2 That the Secretary of said District is hereby directed to cause this Ordinance to be immediately published at least once in a newspaper published within said District and to incur the necessary expenses thereof, and said Secretary is hereby directed to file with the County Clerk of Kendall County, Illinois, a certified copy of this Ordinance and said County Clerk of Kendall County is hereby directed to cause the aforesaid amount of money to be extended upon and against the taxable property within the territorial limits of the Kendall County Forest Preserve District in accordance with law.

SECTION 3 This Ordinance shall be in full force and effect from and after its passage, approval and publication as required by law.

Approved this 21ST Day of November, 2017.

Signed:



Judy Gilmour, President



Elizabeth Flowers, Secretary

ORDINANCE #11-17-02
COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE

AN ORDINANCE SETTING FORTH THE ANNUAL BUDGET OF THE KENDALL COUNTY FOREST PRESERVE DISTRICT FOR THE
 FISCAL YEAR BEGINNING DECEMBER 1, 2017 AND ENDING NOVEMBER 30, 2018

AND

APPROPRIATING THE VARIOUS SUMS OF MONEY DEEMED NECESSARY TO DEFRAY ALL EXPENSES AND LIABILITIES OF THE
 KENDALL COUNTY FOREST PRESERVE DISTRICT FOR THE
 FISCAL YEAR BEGINNING DECEMBER 1, 2017 AND ENDING NOVEMBER 30, 2018

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE KENDALL COUNTY FOREST PRESERVE DISTRICT
 KENDALL COUNTY, ILLINOIS, AS FOLLOWS:

STATE OF ILLINOIS
COUNTY OF KENDALL
- FILED -
NOV 27 2017

Delmai M. [Signature]
COUNTY CLERK
KENDALL COUNTY

SECTION 1

That the attached annual budget hereinafter set forth is hereby adopted by the Kendall County Forest Preserve District, Kendall County, Illinois for the fiscal year beginning December 1, 2017.

	Fund 270	Fund 280	Fund 290	Fund 320	Fund 950	Fund 960	Total Est. Balances
	Operating Fund	Endowment Fund	Capital Projects	Debt Series 2003/2012	Capital Projects	Debt Series 2007/2015/2016/2017	
Estimated Beginning Balance December 1, 2017	\$ 311,143	\$ 843,687	\$ -	\$ 894,224	\$ 1,597,267	\$ 4,161,499	\$ 7,807,820
Estimated Revenue & Transfers In	1,098,115	7,500	-	403,400	827,027	4,029,323	6,365,365
Estimated Expenditure & Transfers Out	1,087,614	-	-	392,850	1,658,593	4,271,064	7,410,121
Estimated Ending Balance November 30, 2018	\$ 321,644	\$ 851,187	\$ -	\$ 904,774	\$ 765,701	\$ 3,919,758	\$ 6,763,064

Estimated Receipts:

270-1-XXX-XXXX	FY 17-18 Operating Revenue	\$ 1,098,115
280-1-000-XXXX	Endowment Fund Interest Income	\$ 7,500
320-1-000-1100	Current Tax - FP Debt 2012 Refunding	\$ 403,400
950-1-000-XXXX	FY 16-17 FP Capital Series 2007	\$ 827,027
960-1-000-1100	Current Tax - FP Debt 2007/2015/2016/2017	\$ 4,029,323
Total Receipts		\$ 6,365,365

SECTION 2

That the several sums of money hereinafter set forth are hereby appropriated for the fiscal year of the Kendall County Forest Preserve District, Kendall County, Illinois beginning December 1, 2017 and ending November 30, 2018 to cover all necessary expenditures and liabilities of said Kendall County Forest Preserve District, Kendall County, Illinois hereinafter designated.

SECTION 3

That the object and purposes for which the appropriations are hereby made and the amount appropriated for each object and purpose are as follows:

Estimated Expenditures:

270-2-XXX-XXXX	FY16-17 Operating Expenditures	\$ 1,087,614
320-2-000-XXXX	Debt Fund Series 2003/2012	\$ 392,850
950-2-000-XXXX	Capital Project Series 2007	\$ 1,658,593
960-2-000-XXXX	Debt Fund Series 2007/2015/2016/2017	\$ 4,271,064
Total Expenditures		\$ 7,410,121

Approved this 21st Day of November, 2017.

Signed:

Judy Gilmour
 Judy Gilmour, President

Elizabeth Flowers
 Elizabeth Flowers, Secretary

**FOREST PRESERVE FY18 BUDGET
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Kendall County Forest Preserve District Operating Fund

ACCOUNT & DESCRIPTION	ACTUAL 2016	BUDGET 2017	Est. Year End 11/30/2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance (est.)	249,695	324,587	317,671	311,143	-4.1%
REVENUE					
270-1-000-1100 Current Tax	542,849	552,815	553,701	576,247	4.2%
270-1-000-1135 Interest Income	196	170	197	170	0.0%
270-1-000-1325 Other Income	5,505	2,000	3,379	8,000	300.0%
270-1-500-1325 Other Income - Grounds & Natural Resources				6,000	
270-1-000-1335 Donations - Administration	445	500	1,742	500	0.0%
270-1-111-1335 Donations - Ellis Equestrian Center	467	2,000		500	-75.0%
270-1-200-1335 Donations - Hoover	90				
270-1-300-1335 Donations - Environmental Education		500		500	0.0%
270-1-303-1335 Donations - Env. Educ. Natural Beginnings	950	2,000	0	2,000	0.0%
270-1-400-1335 Donations - Natural Area Volunteers		2,000	2,769	2,000	0.0%
270-1-500-1335 Donations - Grounds & Natural Resources				4,500	
270-1-500-1500 Picnic & Shelter Rental - Grounds & Natural Resources	6,530	6,200	4,755	6,200	0.0%
270-1-500-1503 Preserve Improvements - Grants	940	1,000		3,500	
270-1-300-1507 Environmental Education Revenue					
270-1-301-1507 Env. Educ. - School Programs	29,504	35,960	24,163	33,000	-8.2%
270-1-302-1507 Env. Educ. - Camps	18,760	39,118	23,060	33,000	-15.6%
270-1-303-1507 Env. Educ. - Natural Beginnings	74,796	83,460	68,773	79,646	-4.6%
270-1-304-1507 Env. Educ. - Other Public Programs	1,575	4,000	4,007	6,000	50.0%
270-1-200-1513 Hoover Revenue	245	2,000			
270-1-200-1513 Hoover Revenue (Yorkville Athletic Assoc. License)		2,000	2,000	2,250	
270-1-200-1513 Hoover Revenue (Residence Lease)		3,000	3,863	3,000	
270-1-201-1513 Hoover Bunkhouse Rental Rev	35,138	33,525	33,708	33,525	0.0%
270-1-202-1513 Hoover Campsite Rental Rev	6,150	4,500	5,725	4,500	0.0%
270-1-203-1513 Hoover Meadowhawk Rental Rev	12,294	10,500	13,606	10,500	0.0%
270-1-000-1514 Farm License Revenue	192,838	161,030	152,255	151,030	-6.2%
270-1-100-1517 Security Deposit Revenue - Ellis		-			
270-1-120-1517 Security Deposit Revenue - Ellis Weddings	17,125	15,000	7,460	15,000	0.0%
270-1-121-1517 Security Deposit Revenue - Ellis Other Rentals	1,375	600	1,555	600	
270-1-201-1518 Security Deposit Revenue - Hoover Bunkhouse	1,900	1,500	3,700	4,000	166.7%
270-1-203-1518 Security Deposit Revenue - Hoover Meadowhawk	5,724	5,000	7,700	6,500	30.0%
270-1-000-1519 Credit Card Revenue - All Preserves	1,463	3,300	2,036	3,300	
270-1-200-1519 Credit Card Revenue - Hoover	40	-			
270-1-100-1570 Ellis Center House	1,969	-			
270-1-110-1570 Ellis Center Camps	5,660	13,000	3,673	9,897	-23.9%
270-1-111-1570 Ellis Center Riding Lessons	33,378	24,905	22,990	25,130	0.9%
270-1-112-1570 Ellis Center Birthday Parties	9,619	9,500	6,493	9,500	0.0%
270-1-113-1570 Ellis Center Public Programs	166	2,100	3,238	2,520	20.0%
270-1-114-1570 Sunrise Center North License Agreement	1,600	19,200	19,200	24,600	28.1%
270-1-120-1570 Ellis Center Weddings	57,176	43,200	58,365	22,000	-49.1%
270-1-121-1570 Ellis Center Other Rentals	5,192	4,500	3,402	4,500	0.0%
270-1-130-1570 Ellis Center 5K Event	3,592	4,000	3,777	4,000	0.0%
Total Revenue	1,080,314	1,094,083	1,041,292	1,098,115	0.4%

Kendall County Forest Preserve District Operating Fund

ACCOUNT & DESCRIPTION	ACTUAL 2016	BUDGET 2017	Est. Year End 11/30/2017	BUDGET 2018	% CHANGE IN BUDGET
<u>PERSONNEL</u>					
270-2-000-6101					
270-2-000-6102					
270-2-500-6101					
270-2-500-6102					
270-2-301-6103					
270-2-302-6103					
270-2-304-6103					
270-2-305-6103					
270-2-301-6128					
270-2-302-6128					
270-2-303-6128					
270-2-304-6128					
270-2-305-6128					
270-2-306-6128					
270-2-100-6122					
270-2-101-6122					
270-2-102-6122					
270-2-110-6122					
270-2-111-6122					
270-2-112-6122					
270-2-113-6122					
270-2-114-6122					
270-2-120-6122					
270-2-121-6122					
270-2-200-6126					
270-2-201-6126					
270-2-202-6126					
270-2-203-6126					
270-2-200-6127					
270-2-201-6127					
270-2-202-6127					
270-2-203-6127					
270-2-000-6115					
Total Personnel	506,723	586,064	600,900	615,212	5.0%

Kendall County Forest Preserve District Operating Fund

ACCOUNT & DESCRIPTION	ACTUAL 2016	BUDGET 2017	Est. Year End 11/30/2017	BUDGET 2018	% CHANGE IN BUDGET	
<u>EMPLOYEE BENEFITS</u>						
270-2-000-6300	IMRF/SS Expense - Administration (\$113k)	22,501	23,930	25,125	24,806	3.7%
270-2-200-6300	IMRF/SS Expense - Hoover Grounds	4,951	7,942	6,909	7,611	-4.2%
270-2-201-6300	IMRF/SS Expense - Hoover Bunkhouse	2,400	3,971	3,840	3,805	-4.2%
270-2-202-6300	IMRF/SS Expense - Hoover Campsite	1,192	1,986	1,783	1,902	-4.2%
270-2-203-6300	IMRF/SS Expense - Hoover Meadowhawk	1,220	1,986	1,944	1,902	-4.2%
270-2-300-6300	IMRF/SS Fund Expense - Env. Education					
270-2-301-6300	IMRF/SS Fund Expense - Env. Education School Programs	4,229	5,124	4,543	4,146	-19.1%
270-2-302-6300	IMRF/SS Fund Expense - Env. Education Camps	1,800	3,719	1,964	3,500	-5.9%
270-2-303-6300	IMRF/SS Fund Expense - Env. Education Natural Beginnings	7,443	8,667	9,003	8,490	-2.0%
270-2-304-6300	IMRF/SS Fund Expense - Env. Education Other Public Programs	635	500	815	722	44.4%
270-2-305-6300	IMRF/SS Fund Expense - Env. Education Laws of Nature	207	250	257	222	-11.2%
270-2-306-6300	IMRF/SS Fund Expense - Env. Education Other Expenses	6	10	4	10	0.0%
270-2-500-6300	IMRF/SS Expense - Grounds & Nat. Resources	24,652	29,230	29,492	30,430	4.1%
270-2-100-6301	IMRF & SS Expense - Ellis House	1,632	1,330	1,820	1,308	-1.7%
270-2-101-6301	IMRF & SS Expense - Ellis Barn	920	1,330	1,218	1,308	-1.7%
270-2-102-6301	IMRF & SS Expense - Ellis Grounds	1,928	2,660	2,721	2,616	-1.7%
270-2-110-6301	IMRF & SS Expense - Ellis Center Camps Expense	461	1,164	248	597	-48.7%
270-2-111-6301	IMRF & SS Expense - Ellis Center Riding Lessons Expense	3,550	2,327	3,425	1,982	-14.8%
270-2-112-6301	IMRF & SS Expense - Ellis Center Birthday Parties Expense	807	1,164	410	407	-65.0%
270-2-113-6301	IMRF & SS Expense - Ellis Center Public Programs Expense			162	127	
270-2-114-6301	IMRF & SS Expense - Sunrise Center North		1,284	1,678	1,541	20.0%
270-2-120-6301	IMRF & SS Expense - Ellis Center Weddings Expense	2,967	2,000	3,407	566	-71.7%
270-2-121-6301	IMRF & SS Expense - Ellis Center Other Rentals Expense	18	200			-100.0%
270-2-130-6301	IMRF & SS Expense - Ellis Center 5K Event Expense	65	67		63	-6.0%
270-2-000-6839	Medical Insurance - Administration	17,633	19,775	20,786	33,887	71.4%
270-2-200-6839	Medical Insurance - Hoover					
270-2-200-6839	Medical Insurance - Hoover Grounds	9,607	5,117	4,854	5,805	13.4%
270-2-201-6839	Medical Insurance - Hoover Bunkhouse	4,803	2,559	2,427	2,902	13.4%
270-2-202-6839	Medical Insurance - Hoover Campsite	2,402	1,279	1,213	1,451	13.4%
270-2-203-6839	Medical Insurance - Hoover Meadowhawk	2,726	1,279	1,213	1,451	13.4%
270-2-500-6839	Medical Insurance - Grounds & Nat. Resources	28,063	39,348	31,442	35,216	25.5%
270-2-000-6838	Transfer to KC General Liability Insurance	42,316	42,079	43,325	43,324	2.4%
270-2-000-6838	Insurance Claim Deductible Repayment to KC	64,155	5,000		5,000	-92.2%
270-2-000-6859	Insurance Deductible		10,000		10,000	
Total Employee Benefits	255,285	227,277	206,027	237,097	4.3%	

Kendall County Forest Preserve District Operating Fund

ACCOUNT & DESCRIPTION	ACTUAL 2016	BUDGET 2017	Est. Year End 11/30/2017	BUDGET 2018	% CHANGE IN BUDGET
<u>CONTRACTUAL</u>					
270-2-000-6203 Dues/Memberships	1,590	1,600	2,020	1,000	-37.5%
270-2-000-6204 Conferences	1,677	2,000	966	2,000	0.0%
270-2-500-6207 Telephone - Grounds & Natural Resources	11,040	10,890	11,501	10,890	0.0%
270-2-000-6209 Legal Publications	80	400	483	400	0.0%
270-2-000-6215 Contractual Services (RecPro Software)	1,500	3,550	1,500	1,500	-57.7%
270-2-000-6549 Audit	7,500	7,500	7,500	7,500	0.0%
270-2-500-6847 Refuse Pickup - Grounds & Natural Resources	8,058	7,750	7,783	6,750	-12.9%
270-2-000-6834 Farm Lease Contract Expense	683	500		500	0.0%
270-2-120-7078 Refuse Pickup - Ellis	1,604	1,700	1,277	1,300	-23.5%
270-2-000-7079 Environmental Education Presenters		1,600	1,600	1,600	0.0%
270-2-110-7084 Veterinarian & Farrier - Ellis Camps	1,148	1,375	-	1,000	-27.3%
270-2-111-7084 Veterinarian & Farrier - Ellis Riding Lessons	2,877	2,750	1,529	2,400	-12.7%
270-2-112-7084 Veterinarian & Farrier - Ellis Birthday Parties	1,148	1,375	430	1,000	-27.3%
270-2-113-7084 Veterinarian & Farrier - Ellis Public Programs		-			
270-2-120-7089 Event Tent Lease - Ellis Weddings	17,400	17,400	15,255	15,255	-12.3%
270-2-000-7090 Credit Card Fee	1	3,300	3,609	3,300	0.0%
Total Contractual	56,305	63,690	55,453	56,395	-11.5%

Kendall County Forest Preserve District Operating Fund

ACCOUNT & DESCRIPTION	ACTUAL 2016	BUDGET 2017	Est. Year End 11/30/2017	BUDGET 2018	% CHANGE IN BUDGET
COMMODITIES					
270-2-000-6200 Office Supplies & Postage	8,283	12,000	9,317	10,500	-12.5%
270-2-500-6217 Fuel - Gas & Oil	13,055	17,500	12,154	13,500	-22.9%
270-2-000-6240 Uniforms	177	75			
270-2-500-6240 Uniforms	1,631	1,500	1,441	1,500	0.0%
270-2-000-6351 Electric	2,660	2,700	3,089	4,000	48.1%
270-2-400-6835 Natural Area Volunteer Supplies	72	500	1,392	500	0.0%
270-2-000-6843 Promotion/Publicity	3,904	6,000	7,704	6,000	0.0%
270-2-000-6844 Newsletter	192	400	-	400	0.0%
270-2-500-6848 Gas - Grounds & Natural Resources	2,139	2,500	2,140	2,000	-20.0%
270-2-300-6849 Environmental Education					
270-2-301-6849 Env. Educ. - School Programs Expense	366	950	366	400	-57.9%
270-2-302-6849 Env. Educ. - Camps Expense	4,437	3,000	4,437	2,000	-33.3%
270-2-303-6849 Env. Educ. - Natural Beginnings Expense	3,213	4,000	4,375	4,000	0.0%
270-2-304-6849 Env. Educ. - Other Public Programs Expense	620	700	620	500	-28.6%
270-2-305-6849 Env. Educ. - Laws of Nature Expense	815	750	816	700	-6.7%
270-2-306-6849 Env. Educ. - Other Expense (Contractual Instr.)	1,250	-			
Utilities & Maintenance - Hoover					
270-2-200-6860 Hoover - Gas	4,067	5,000	4,067	5,000	0.0%
270-2-200-6861 Hoover - Electric	16,366	18,000	16,366	18,000	0.0%
270-2-200-6862 Hoover - Other Utilities	4,748	6,500	8,861	6,500	0.0%
270-2-200-6863 Hoover - Shop Supplies	817	1,100	1,943	1,100	0.0%
270-2-200-6864 Hoover - Building Maintenance	12,859	9,800	12,859	9,800	0.0%
270-2-200-6865 Hoover - Grounds Maintenance	3,383	4,500	6,296	4,500	0.0%
270-2-200-6866 Hoover - Other Expenses	2,042	3,000	2,876	4,000	33.3%
Utilities - Ellis					
270-2-100-7076 Utilities - Ellis House	9,679	7,650	9,679	6,000	-21.6%
270-2-101-7076 Utilities - Ellis Barn	3,697	7,650	4,020	6,000	-21.6%
270-2-102-7076 Utilities - Ellis Grounds					
270-2-100-7077 Office Supplies & Postage - Ellis House	1,408	1,300	1,591	1,000	-23.1%
270-2-100-7079 Volunteer Expense - Ellis					
270-2-113-7079 Volunteer Expense - Ellis Public Programs	168	800	223	300	-62.5%
Promotion/Publicity - Ellis					
270-2-110-7081 Promotion/Publicity - Ellis Camps		500		250	-50.0%
270-2-111-7081 Promotion/Publicity - Ellis Riding Lessons		1,000	200	500	-50.0%
270-2-112-7081 Promotion/Publicity - Ellis Birthday Parties		1,000	851	500	-50.0%
270-2-113-7081 Promotion/Publicity - Ellis Public Programs					
270-2-120-7081 Promotion/Publicity - Ellis Weddings	3,190	2,000	3,190	2,000	0.0%
270-2-121-7081 Promotion/Publicity - Ellis Other Rentals					
270-2-130-7081 Promotion/Publicity - Ellis 5k		500		500	0.0%
Animal Care & Supplies - Ellis					
270-2-110-7082 Animal Care & Supplies - Ellis Camps	771	700	95	350	-50.0%
270-2-111-7082 Animal Care & Supplies - Ellis Riding Lessons	5,502	700	3,270	600	-14.3%
270-2-112-7082 Animal Care & Supplies - Ellis Birthday Parties	851	1,050	102	650	-38.1%
270-2-113-7082 Animal Care & Supplies - Ellis Public Programs					
270-2-114-7082 Animal Care & Supplies - Sunrise Center North		4,800	1,206	3,400	-29.2%
Horses Acquisition & Tack - Ellis					
270-2-110-7083 Horses Acquisition & Tack - Ellis Camps		40	-	40	0.0%
270-2-111-7083 Horses Acquisition & Tack - Ellis Riding Lessons	1,800	40	-	40	0.0%
270-2-112-7083 Horses Acquisition & Tack - Ellis Birthday Parties		80	-	80	0.0%
270-2-113-7083 Horses Acquisition & Tack - Ellis Public Programs					
Uniforms - Ellis					
270-2-110-7086 Uniforms - Ellis Camps	120	75	90	50	-33.3%
270-2-111-7086 Uniforms - Ellis Riding Lessons	60	75	90	50	-33.3%
270-2-112-7086 Uniforms - Ellis Birthday Parties		75	90	50	-33.3%
270-2-113-7086 Uniforms - Ellis Public Programs		-	-		
270-2-120-7086 Uniforms - Ellis Weddings		75	-	50	-33.3%

Kendall County Forest Preserve District Operating Fund

ACCOUNT & DESCRIPTION	ACTUAL 2016	BUDGET 2017	Est. Year End 11/30/2017	BUDGET 2018	% CHANGE IN BUDGET
Program Supplies - Ellis					
270-2-110-7087	16	600	478	600	0.0%
270-2-112-7087	426	1,200	327	700	-41.7%
270-2-113-7087					
270-2-130-7087	1,349	1,500	134	500	-66.7%
270-2-500-7089	3,128	5,500	3,871	5,000	-9.1%
Total Commodities	119,259	139,385	130,623	124,110	-11.0%
<u>OTHER</u>					
270-2-000-3913		11,253	-	10,000	-11.1%
270-2-000-6216			130		
270-2-500-6216	12,863	12,000	11,751	12,000	0.0%
270-2-000-6853	5,820	1,200	1,906	1,200	0.0%
270-2-500-6837	4,426	5,500	4,915	7,500	36.4%
270-2-500-6853	1,200				
270-2-000-6854	500				
Grounds & Maintenance Equipment - Ellis					
270-2-100-7080	9,569	8,000	6,884	5,500	-31.3%
270-2-101-7080	1,648	2,000	2,356	2,000	0.0%
270-2-102-7080	6,219	2,320	6,458	5,500	137.1%
270-2-000-7088	756		-		
270-2-120-7088	18,425	15,000	7,460	4,000	-73.3%
270-2-121-7088		600	1,555	600	0.0%
270-2-200-7088	8,800	6,500	11,400	6,500	0.0%
270-2-000-7090	4,439		-		
270-2-112-7090	100	-			
270-2-120-7090	1	-			
Total Other	74,766	64,373	54,817	54,800	-14.9%
Total Expenditures	1,012,338	1,080,789	1,047,820	1,087,614	0.6%
Operating Surplus / (Deficit)	67,976	13,294	(6,528)	10,501	-21.0%
Ending Balance	317,671	337,881	311,143	321,644	-4.8%
Beginning Balance	249,695	324,587	317,671	311,143	-4.1%
Total Revenue	1,080,314	1,094,083	1,041,292	1,098,115	0.4%
Total Personnel	506,723	586,064	600,900	615,212	5.0%
Total Employee Benefits	255,285	227,277	206,027	237,097	4.3%
Total Contractual	56,305	63,690	55,453	56,395	-11.5%
Total Commodities	119,259	139,385	130,623	124,110	-11.0%
Total Other	74,766	64,373	54,817	54,800	-14.9%
Total Expenditure	1,012,338	1,080,789	1,047,820	1,087,614	0.6%
Surplus / (Deficit)	67,976	13,294	(6,528)	10,501	-21.0%
Ending Balance	317,671	337,881	311,143	321,644	-4.8%

KCFP Endowment Fund

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	Est. Year End 11/30/2017	BUDGET 2017	% CHANGE IN BUDGET
Beginning Balance	841,825	842,469	842,469	842,469	843,687	0.1%
REVENUE						
280-1-000-1135 Interest Income					7,500	
280-1-000-1320 Project Fund Revenue - Subat FP	644			1,218		
Total Revenue	644	0	0	1,218	7,500	
EXPENDITURE						
280-2-000-6850 Project Fund Expense - Subat FP				0		
Total Expenditure	0	0	0	0	0	
Revenue over/(under) Expenditure	644	0	0	1,218	7,500	
Ending Balance	842,469	842,469	842,469	843,687	851,187	

Forest Preserve Capital Projects - Series 2009

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	Est. Year End 11/30/2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	19,573	19,586	19,594	19,596	(0)	-100.0%
REVENUE						
290-1-000-1135 Interest Income	13	10		7		
290-1-000-1325 2009 Bond Proceeds						
290-1-000-1515 Project Fund Deposit		1,552		0		
Total Revenue	13	1,562	0	7	0	
EXPENDITURE						
290-2-000-6850 Project Fund Expense		1,552	19,594	19,604	0	
Total Expenditure	0	1,552	19,594	19,604	0	-100.0%
Revenue over/(under) Expenditure	13	10	(19,594)	(19,597)	0	
TRANSFERS IN						
290-2-000-6300 Transfers In						
Total Transfers In	0	0	0	0	0	
TRANSFERS OUT						
Transfers Out						
Total Transfers Out	0	0	0	0	0	
Ending Balance	19,586	19,596	0	(0)	(0)	

Forest Preserve Capital Projects - Series 2007

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	Est. Year End 11/30/2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	2,646,645	1,008,685	948,948	1,691,966	1,597,267	68.3%
REVENUE						
950-1-000-1135 Interest Income	1,422	494	500	688	600	
950-1-000-1515 Land Acquisition Grant - OSLAD		750,000	1,500,000		748,250	
950-1-000-1515 Land Acquisition Grant - ICECF		2,000				
950-1-000-1515 Land Acquisition Grant - Grand Victoria	600,000					
950-1-000-1515 Land Acquisition Grant - TCF			750,000			
950-1-000-1515 Project Fund Deposit		14,205		21,620		
950-1-000-1515 Project Fund Deposit - FEMA			28,515	28,516		
950-1-000-1515 Project Fund Deposit - Pollinator Grant NFWF			15,000			
950-1-000-1515 Project Fund Deposit - Maramech Restoration F&W			5,000	5,000	5,000	
950-1-000-1515 Route 30 - IDOT Land Purchase			15,000			
950-1-000-1515 Trail Improvement Escrow Account			23,177		23,177	
950-1-000-1515 Donations			50,000		50,000	
Total Revenue	601,422	766,699	2,387,192	55,824	827,027	-65.4%
EXPENDITURE						
950-2-000-6101 Salaries	24,913	506			2,500	
950-2-400-6855 Natural Areas Management		2,496	60,000		15,000	
950-2-400-6856 Natural Areas Supplies			5,000		5,000	
95-02-000-6850 Equipment Replacement Contingency			50,000	5,435	71,950	
950-2-000-6850 Land Acquisition			1,500,000	3,069	798,250	
950-2-000-6850 Preserve Improvements		23,145	80,800	122,310	137,349	
950-2-000-6850 Building Improvements/Demolition		31,398	62,000	9,163	99,000	
950-2-000-6850 Cropland Conversion		9,149	270,000	15	30,570	
950-2-000-6850 Project Fund Expense	2,349,192	16,724	389,000	10,532	499,334	
Total Expenditure	2,374,104	83,418	2,416,800	150,523	1,658,953	-31.4%
Revenue over/(under) Expenditure	(1,772,682)	683,281	(29,608)	(94,699)	(831,926)	
TRANSFERS IN						
950-1-000-1305 Transfers In - Land Acquisition	421,886					
Total Transfers In	421,886	0	0	0	0	
TRANSFERS OUT						
950-2-000-6300 Transfers Out - FP Operating	287,164		50,000			
Total Transfers Out	287,164	0	50,000	0	0	
Ending Balance	1,008,685	1,691,966	869,340	1,597,267	765,341	88.0%

Forest Preserve Debt Service Fund - Series 2009

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016
Beginning Balance	1,552	1,552
REVENUE		
310-1-000-1100 Current Tax		
310-1-000-1135 Interest Income		
	<hr/>	
Total Revenue	0	0
EXPENDITURE		
310-2-000-6650 Other Expenses		1,552
310-2-000-6865 Debt Service - Interest		
310-2-000-6870 Debt Service - Principal		
	<hr/>	
Total Expenditure	0	1,552
Revenue over/(under) Expenditure	0	(1,552)
Ending Balance	<u>1,552</u>	<u>0</u>

Forest Preserve Debt Service Fund - Series 2003/2012

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	Est. Year End 11/30/2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	881,488	866,887	878,770	883,431	894,224	1.8%
REVENUE						
320-1-000-1100 Current Tax	352,539	391,081	397,800	397,800	402,900	
320-1-000-1135 Interest Income	666	663	500	518	500	
Total Revenue	353,204	391,744	398,300	398,318	403,400	1.3%
EXPENDITURE						
320-2-000-6650 Other Expenditure						
320-2-000-6865 Debt Service - Interest 2003	4,505	38,625				
320-2-000-6870 Debt Service - Principal 2003	265,000					
320-2-000-6875 Debt Service - Interest 2012	83,300	41,575	72,525	72,525	62,850	
320-2-000-6880 Debt Service - Principal 2012	15,000	295,000	315,000	315,000	330,000	
Total Expenditure	367,805	375,200	387,525	387,525	392,850	1.4%
Revenue over/(under) Expenditure	(14,601)	16,544	10,775	10,793	10,550	
Ending Balance	866,887	883,431	889,545	894,224	904,774	1.7%

Forest Preserve Debt Service 2003/2012

**\$2,925,000 G. O. Bonds, Refunding Bonds
Forest Preserve, Series 2012**

Date of Issuance October 4, 2012
Date of Maturity July 15, 2023
Payable July 1 & July 15

Debt Service Schedule

Date		Principal	Interest	Debt Service
1/1/2013	2003 Bonds	235,000	12,453	247,453
7/1/2013			8,693	8,693
1/1/2014		250,000	8,692	258,692
7/1/2014			4,505	4,505
1/1/2015		265,000	4,505	269,505
2003 Total			750,000	38,848
1/1/2013	2012 Bonds	25,000	20,360	45,360
7/1/2013			41,875	41,875
1/1/2014		15,000	41,875	56,875
7/1/2014			41,725	41,725
1/1/2015		15,000	41,725	56,725
7/1/2015			41,575	41,575
1/1/2016		295,000	41,575	336,575
7/1/2016			38,625	38,625
1/1/2017		315,000	38,625	353,625
7/1/2017			33,900	33,900
1/1/2018		330,000	33,900	363,900
7/1/2018			28,950	28,950
1/1/2019		345,000	28,950	373,950
7/1/2019			23,775	23,775
1/1/2020		365,000	23,775	388,775
7/1/2020			18,300	18,300
1/1/2021		385,000	18,300	403,300
7/1/2021			12,525	12,525
1/1/2022		405,000	12,525	417,525
7/1/2022			6,450	6,450
1/1/2023	430,000	6,450	436,450	
7/1/2023				
2012 Total		2,925,000	595,760	3,520,760
Totals		3,675,000	634,608	4,309,608

Forest Preserve Debt Service Fund - Series 2007/2015/2016/2017

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	Est. Year End 11/30/2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	2,809,040	3,520,001	3,252,372	3,678,868	4,161,499	28.0%
REVENUE						
960-1-000-1100 Current Tax	3,708,769	3,769,358	4,031,990	4,031,990	4,028,823	
960-1-000-1135 Interest Income	967	846	500	594	500	
960-1-000-1621 Refunding Bond Issue		234,019				
960-1-000-1622 Refunding Cost of Issuance		3,691				
Total Revenue	3,709,736	4,007,914	4,032,490	4,032,584	4,029,323	-0.1%
EXPENDITURE						
960-2-000-6650 Other Expenditure						
960-2-000-6865 Debt Service - Interest 2007	1,998,775	1,714,675	1,174,638	658,944	52,500	
960-2-000-6870 Debt Service - Principal 2007	1,000,000	1,500,000	1,700,000	1,700,000	2,100,000	
960-2-000-6875 Debt Service - Interest 2015		409,371	358,355	358,355	357,676	
960-2-000-6880 Debt Service - Principal 2015		225,000	40,000	40,000	40,000	
960-2-000-6885 Debt Service - Interest 2016			340,639	340,639	305,788	
960-2-000-6890 Debt Service - Principal 2016			280,000	280,000	90,000	
960-2-000-6895 Debt Service - Interest 2017				172,015	945,100	
960-2-000-6900 Debt Service - Principal 2017					380,000	
Total Expenditure	2,998,775	3,849,046	3,893,631	3,549,953	4,271,064	9.7%
Revenue over/(under) Expenditure	710,961	158,868	138,859	482,631	(241,742)	-274.1%
Ending Balance	3,520,001	3,678,868	3,391,231	4,161,499	3,919,758	15.6%

Forest Preserve Debt Service Refunding Series 2007/2015/2016/2017

\$45,000,000 G.O. Bonds, Series 2007
 July 15, 2007
 January 1, 2027
 January 1 & July 1

\$9,360,000 G. O. Bonds, Series 2015
 July 1, 2015
 January 1, 2027
 January 1 & July 1

\$9,270,000 G. O. Bonds, Series 2016
 May 1, 2016
 January 1, 2026
 January 1 & July 1

\$19,130,000 G. O. Bonds, Series 2017
 April 26, 2017
 January 1, 2024
 January 1 & July 1

Debt Service Schedule

Date	Original 2007 Bond Issue				2007 Bond Not Refunded				2015 Bond Refunding				2016 Bond Refunding				2017 Bond Refunding				
	Principal	Interest	Debt Service	Debt	Principal	Interest	Debt Service	Debt	Principal	Interest	Debt Service	Debt	Principal	Interest	Debt Service	Debt	Principal	Interest	Debt Service	Debt	
1/1/2008		1,245,267	1,245,267	1,245,349																	
7/1/2008		1,143,613	1,143,613	1,143,688																	
1/1/2009		1,143,613	1,143,613	1,143,688																	
7/1/2009		1,143,613	1,143,613	1,143,688																	
1/1/2010		1,143,613	1,143,613	1,143,688																	
7/1/2010		1,143,613	1,143,613	1,143,688																	
1/1/2011		1,143,613	1,143,613	1,143,688																	
7/1/2011		1,143,613	1,143,613	1,143,688																	
1/1/2012	100,000	1,143,613	1,243,613	1,143,688	100,000	1,143,688	1,243,688	1,143,688													
7/1/2012		1,141,488	1,141,488	1,141,563		1,141,563	1,141,563	1,141,563													
1/1/2013	300,000	1,135,188	1,441,488	1,135,188	300,000	1,141,563	1,441,563	1,135,188													
7/1/2013		1,135,188	1,135,188	1,135,188		1,135,188	1,135,188	1,135,188													
1/1/2014	500,000	1,124,563	1,635,188	1,124,563	500,000	1,135,188	1,635,188	1,124,563													
7/1/2014		1,124,563	1,124,563	1,124,563		1,124,563	1,124,563	1,124,563													
1/1/2015	1,000,000	1,102,063	2,124,563	1,102,063	1,000,000	1,124,563	2,124,563	1,102,063													
7/1/2015		1,102,063	1,102,063	874,213		874,213	874,213	874,213													
1/1/2016	1,500,000	1,068,313	2,568,313	1,068,313	1,500,000	1,068,313	2,568,313	1,068,313	230,024	230,024	455,024										
7/1/2016		1,068,313	1,068,313	606,444		606,444	606,444	606,444	179,348	179,348	179,348										
1/1/2017	1,700,000	1,030,063	2,730,063	1,030,063	1,700,000	1,030,063	2,730,063	1,030,063	40,000	179,348	219,348										
7/1/2017		1,030,063	1,030,063	52,500		52,500	52,500	52,500	179,008	179,008	179,008										
1/1/2018	2,100,000	977,563	3,077,563	977,563	2,100,000	977,563	3,077,563	977,563	40,000	178,668	219,008										
7/1/2018		977,563	977,563	2,152,500		2,152,500	2,152,500	2,152,500	178,668	178,668	178,668										
1/1/2019	2,500,000	915,063	3,415,063	915,063	45,000	178,685	178,285	178,285	45,000	178,285	178,285										
7/1/2019		915,063	915,063	606,444		606,444	606,444	606,444	178,285	178,285	178,285										
1/1/2020	2,750,000	846,313	3,596,313	846,313	45,000	177,768	177,768	177,768	45,000	177,768	177,768										
7/1/2020		846,313	846,313	2,306,444		2,306,444	2,306,444	2,306,444	177,768	177,768	177,768										
1/1/2021	3,000,000	771,313	3,771,313	771,313	45,000	176,790	176,790	176,790	45,000	176,790	176,790										
7/1/2021		771,313	771,313	1,224,563		1,224,563	1,224,563	1,224,563	176,790	176,790	176,790										
1/1/2022	3,500,000	683,813	4,183,813	683,813	40,000	176,160	176,160	176,160	40,000	176,160	176,160										
7/1/2022		683,813	683,813	2,124,563		2,124,563	2,124,563	2,124,563	176,160	176,160	176,160										
1/1/2023	4,000,000	578,813	4,578,813	578,813	45,000	175,530	175,530	175,530	45,000	175,530	175,530										
7/1/2023		578,813	578,813	1,143,688		1,143,688	1,143,688	1,143,688	175,530	175,530	175,530										
1/1/2024	5,000,000	447,563	5,447,563	447,563	45,000	174,900	174,900	174,900	45,000	174,900	174,900										
7/1/2024		447,563	447,563	2,124,563		2,124,563	2,124,563	2,124,563	174,900	174,900	174,900										
1/1/2025	5,100,000	313,688	5,413,688	313,688	45,000	174,900	174,900	174,900	45,000	174,900	174,900										
7/1/2025		313,688	313,688	1,143,688		1,143,688	1,143,688	1,143,688	174,900	174,900	174,900										
1/1/2026	5,600,000	166,688	5,766,688	166,688	2,375,000	127,400	127,400	127,400	2,375,000	127,400	127,400										
7/1/2026		166,688	166,688	6,516,688		6,516,688	6,516,688	6,516,688	127,400	127,400	127,400										
1/1/2027	6,350,000				6,370,000				6,370,000												
Totals					7,200,000	4,032,234	27,463,786	27,463,786	9,360,000	4,032,234	13,392,234		9,270,000	2,633,257	11,903,257		19,130,000	4,268,615	23,398,615		

	Principal	Interest	Total
2007 Bond Issue	\$45,000,000	\$34,999,142	\$79,999,142
2007 Not Refunded	-7,200,000	-20,263,786	-27,463,786
2015 Refunding Bonds	-9,360,000	-4,032,234	-13,392,234
2016 Refunding Bonds	-9,270,000	-2,633,257	-11,903,257
2017 Refunding Bonds	-19,130,000	-4,268,615	-23,398,615
Total	\$40,000,000	\$3,801,250	\$43,801,250