

Kendall County Forest Preserve District Operating Fund

ACCOUNT & DESCRIPTION	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	Est. Year End 11/30/2019	BUDGET 2020	% CHANGE IN BUDGET
Beginning Balance (est.)	317,672	309,838	330,994	344,356	437,337	32.1%
REVENUE						
270-1-000-1100 Current Tax	552,629	571,545	595,374	595,374	615,000	3.3%
270-1-000-1135 Interest Income	218	977	700	2,081	2,000	185.7%
270-1-000-1325 Other Income (Sponsorship Program)	3,142	303	6,500	0	2,000	-69.2%
270-1-500-1325 Other Income - Grounds & Natural Resources (Bowhunt App. Fees)		800	1,000	0	12,500	1150.0%
270-1-000-1335 Donations - Administration	1,742	-	500	542	500	0.0%
270-1-111-1335 Donations - Ellis Equestrian Center	450	100	500	103	200	-60.0%
270-1-300-1335 Donations - Environmental Education	1,305	242	500	0	500	0.0%
270-1-303-1335 Donations - Env. Educ. Natural Beginnings (FF Sch. Program)		-	2,000	300	300	-85.0%
270-1-400-1335 Donations - Natural Area Volunteers	2,769	-	500	0	-	-100.0%
270-1-500-1335 Donations - Grounds & Natural Resources		2,796	500	525	-	-100.0%
270-1-600-1335 Donations - Pickerell Pigott				0		
270-1-500-1500 Picnic & Shelter Rental - Grounds & Natural Resources	4,755	4,725	6,200	4,050	4,500	-27.4%
270-1-500-1503 Preserve Improvements - Grants (K-12 Pollinator)		2,564	3,500	7,318	3,500	0.0%
270-1-300-1507 Environmental Education Revenue						
270-1-301-1507 Env. Educ. - School Programs	24,099	32,982	35,000	37,542	37,000	5.7%
270-1-302-1507 Env. Educ. - Camps	23,380	19,295	30,000	24,575	32,000	6.7%
270-1-303-1507 Env. Educ. - Natural Beginnings	76,604	86,955	86,430	113,070	115,800	34.0%
270-1-304-1507 Env. Educ. - Other Public Programs	4,026	4,839	6,000	7,012	7,500	25.0%
270-1-306-1507 Env. Educ. - Other Revenue		1,454		0		
270-1-200-1513 Hoover Revenue						
270-1-200-1513 Hoover Revenue (Yorkville Athletic Assoc. License)	2,250		2,250	2,250	2,250	0.0%
270-1-200-1513 Hoover Revenue (Residence Lease)	2,863	5,000	3,000	3,000	3,000	0.0%
270-1-201-1513 Hoover Bunkhouse Rental Rev	33,291	35,358	33,525	32,216	35,000	4.4%
270-1-202-1513 Hoover Campsite Rental Rev	5,075	5,195	4,750	5,960	6,000	26.3%
270-1-203-1513 Hoover Meadowhawk Rental Rev	14,288	18,134	16,500	17,551	18,000	9.1%
270-1-600-1513 Rental Revenue - Pickerell Pigott		2,100	8,400	3,269	10,956	30.4%
270-1-000-1514 Farm License Revenue	146,963	160,723	151,030	128,882	100,932	-33.2%
270-1-120-1517 Security Deposit Revenue - Ellis Weddings	8,460	8,410	10,000	3,200	-	-100.0%
270-1-121-1517 Security Deposit Revenue - Ellis Other Rentals	780	655	600	3,240	600	0.0%
270-1-201-1518 Security Deposit Revenue - Hoover Bunkhouse	4,100	6,628	6,000	6,128	6,000	0.0%
270-1-203-1518 Security Deposit Revenue - Hoover Meadowhawk	7,298	9,759	9,000	11,690	11,000	22.2%
270-1-600-1518 Security Deposit - Pickerell Pigott		1,000	1,000	1,000	-	-100.0%
270-1-000-1519 Credit Card Revenue - All Preserves	2,066	2,928	3,000	2,916	3,000	0.0%
270-1-200-1519 Credit Card Revenue - Hoover						
270-1-102-1570 Ellis Center Grounds (Farm License Rev.)				22,087	22,087	
270-1-110-1570 Ellis Center Camps	3,673	9,305	10,000	7,150	10,000	0.0%
270-1-111-1570 Ellis Center Riding Lessons	23,160	44,490	36,000	55,072	45,000	25.0%
270-1-112-1570 Ellis Center Birthday Parties	6,533	9,021	8,000	9,259	8,500	6.3%
270-1-113-1570 Ellis Center Public Programs	3,138	4,508	5,000	5,206	5,000	0.0%
270-1-114-1570 Sunrise Center North License Agreement	19,200	23,360	24,600	21,791	24,600	0.0%
270-1-120-1570 Ellis Center Weddings	58,365	45,170	40,000	9,115	-	-100.0%
270-1-121-1570 Ellis Center Other Rentals	3,402	3,315	4,500	6,325	4,500	0.0%
270-1-130-1570 Ellis Center SK Event	2,779	950	4,000	1,150	2,000	-50.0%
Total Revenue	1,043,443	1,125,586	1,156,359	1,150,947	1,151,725	-0.4%
PERSONNEL						
270-2-000-6101 Salary - Full Time Administration	130,293	136,464	142,035	141,981	176,156	24.0%
270-2-000-6102 Salary - Part Time Administration	4,102		14,250	14,250	-	-100.0%
270-2-500-6101 Salary - Full Time Grounds & Natural Resources	143,503	142,358	148,502	110,565	84,862	-42.9%
270-2-500-6102 Salary - Part Time Grounds & Natural Resources	18,563	30,418	25,346	31,778	61,837	144.0%

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270-2-600-6102 Salary - Part Time Pickerell Pigott			10,400	0	-	-100.0%
Salary Full Time: Env. Education						
270-2-301-6103 Env. Educ. FT Salary - School Programs Expense		12,415	13,000	13,045	21,887	68.4%
270-2-302-6103 Env. Educ. FT Salary - Camps Expense		7,725	8,200	8,216	13,520	64.9%
270-2-304-6103 Env. Educ. FT Salary - Other Public Programs Expense		1,104	1,200	1,208	3,692	207.7%
270-2-305-6103 Env. Educ. FT Salary - Laws of Nature		276	477	451	1,446	203.1%
Salary Part Time: Env. Education						
270-2-301-6128 Env. Educ. PT Salary - School Programs Expense	39,227	23,481	22,000	20,486	9,010	-59.0%
270-2-302-6128 Env. Educ. PT Salary - Camps Expense	17,664	15,324	19,000	12,851	12,350	-35.0%
270-2-303-6128 Env. Educ. PT Salary - Natural Beginnings Expense	60,034	57,703	53,475	57,812	72,597	35.8%
270-2-304-6128 Env. Educ. PT Salary - Other Public Programs Expense	6,790	6,034	7,000	5,363	3,000	-57.1%
270-2-305-6128 Env. Educ. PT Salary - Laws of Nature	1,950	1,690	2,575	1,651	2,000	-22.3%
270-2-306-6128 Env. Educ. PT Salary - Other Expense	47	5,879		4,850		
Salary Part Time - Ellis						
270-2-100-6122 Salary PT - Ellis House	10,884	8,852	8,851	9,227	8,822	-0.3%
270-2-101-6122 Salary PT - Ellis Barn	6,833	8,371	8,851	12,989	8,822	-0.3%
270-2-102-6122 Salary PT - Ellis Grounds	15,937	18,450	17,701	19,268	17,782	0.5%
270-2-110-6122 Salary PT - Ellis Center Camps Expense	1,546	4,045	4,604	4,006	4,604	0.0%
270-2-111-6122 Salary PT - Ellis Center Riding Lessons Expense	23,746	21,110	25,414	30,577	27,000	6.2%
270-2-112-6122 Salary PT - Ellis Center Birthday Parties Expense	3,185	5,346	5,000	5,492	5,000	0.0%
270-2-113-6122 Salary PT - Ellis Center Public Programs Expense	1,716	2,789	3,000	2,785	3,000	0.0%
270-2-114-6122 Salary PT - Ellis Sunrise License Agreement	11,410	14,883	15,000	17,126	15,000	0.0%
270-2-120-6122 Salary PT - Ellis Center Weddings Expense	20,178	16,099	13,015	4,890	-	-100.0%
270-2-121-6122 Salary PT - Ellis Center Other Rentals Expense	-				2,275	
Salary Full Time: Hoover						
270-2-200-6126 Salary FT - Hoover Grounds	22,585	24,288	25,038	25,038	26,290	5.0%
270-2-201-6126 Salary FT - Hoover Bunkhouse	13,119	12,144	12,519	12,519	13,145	5.0%
270-2-202-6126 Salary FT - Hoover Campsite	6,559	6,072	6,260	6,260	6,573	5.0%
270-2-203-6126 Salary FT - Hoover Meadowhawk	6,559	6,072	6,260	6,260	6,573	5.0%
Salary Part Time: Hoover						
270-2-200-6127 Salary PT - Hoover Grounds	18,107	19,005	24,963	25,505	35,145	40.8%
270-2-201-6127 Salary PT - Hoover Bunkhouse	9,053	9,385	12,482	12,760	17,572	40.8%
270-2-202-6127 Salary PT - Hoover Campsite	4,530	4,939	6,241	6,385	8,786	40.8%
270-2-203-6127 Salary PT - Hoover Meadowhawk	4,529	5,257	6,241	6,679	8,786	40.8%
270-2-000-6115 Board Per Diem	2,924	2,869	3,200	3,931	4,190	30.9%
Total Personnel	605,573	630,846	672,098	636,205	681,721	1.4%
EMPLOYEE BENEFITS						
270-2-000-6300 IMRF/SS Expense - Administration	24,308	26,526	24,287	23,135	29,859	22.9%
270-2-200-6300 IMRF/SS Expense - Hoover Grounds	6,701	7,495	7,747	6,512	9,726	25.5%
270-2-201-6300 IMRF/SS Expense - Hoover Bunkhouse	3,693	3,724	3,874	3,257	4,863	25.5%
270-2-202-6300 IMRF/SS Expense - Hoover Campsite	1,725	1,902	1,937	1,631	2,432	25.5%
270-2-203-6300 IMRF/SS Expense - Hoover Meadowhawk	1,868	1,909	1,937	1,654	2,432	25.5%
270-2-300-6300 IMRF/SS Fund Expense - Env. Education						
270-2-301-6300 IMRF/SS Fund Expense - Env. Education School Programs	4,400	4,175	4,339	4,483	4,400	1.4%
270-2-302-6300 IMRF/SS Fund Expense - Env. Education Camps	1,922	2,735	3,800	2,348	3,237	-14.8%
270-2-303-6300 IMRF/SS Fund Expense - Env. Education Natural Beginnings	8,993	8,763	6,452	6,849	9,715	50.6%
270-2-304-6300 IMRF/SS Fund Expense - Env. Education Other Public Programs	838	702	900	839	797	-11.4%
270-2-305-6300 IMRF/SS Fund Expense - Env. Education Laws of Nature	286	193	300	266	427	42.3%
270-2-306-6300 IMRF/SS Fund Expense - Env. Education Other Expenses	4	576		412		
270-2-500-6300 IMRF/SS Expense - Grounds & Nat. Resources	28,429	22,189	25,919	10,889	21,620	-16.6%
270-2-600-6300 IMRF/SS Expense - Pickerill Pigott		81	1,617	0	-	-100.0%
270-2-100-6301 IMRF & SS Expense - Ellis House	1,724	1,404	1,240	1,301	1,356	9.4%
270-2-101-6301 IMRF & SS Expense - Ellis Barn	1,177	1,374	1,240	1,495	1,356	9.4%
270-2-102-6301 IMRF & SS Expense - Ellis Grounds	2,579	3,078	2,480	2,633	2,717	9.6%
270-2-110-6301 IMRF & SS Expense - Ellis Center Camps Expense	180	420	400	369	400	0.0%
270-2-111-6301 IMRF & SS Expense - Ellis Center Riding Lessons Expense	3,183	2,094	2,124	2,755	3,010	41.7%
270-2-112-6301 IMRF & SS Expense - Ellis Center Birthday Parties Expense	438	572	500	612	700	40.0%
270-2-113-6301 IMRF & SS Expense - Ellis Center Public Programs Expense	187	230	400	225	300	-25.0%

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270-2-114-6301 IMRF & SS Expense - Sunrise Center North	1,610	1,547	1,690	1,502	1,700	0.6%
270-2-120-6301 IMRF & SS Expense - Ellis Center Weddings Expense	3,302	2,663	996	638	-	-82.5%
270-2-121-6301 IMRF & SS Expense - Ellis Center Other Rentals Expense	-				174	
270-2-130-6301 IMRF & SS Expense - Ellis Center 5K Event Expense	-	-				

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270-2-000-6839 Medical Insurance - Administration	18,905	19,963	38,970	20,323	34,963	-10.3%
Medical Insurance - Hoover						
270-2-200-6839 Medical Insurance - Hoover Grounds	4,858	5,039	6,676	5,138	5,776	-13.5%
270-2-201-6839 Medical Insurance - Hoover Bunkhouse	2,429	2,519	3,337	2,569	2,888	-13.5%
270-2-202-6839 Medical Insurance - Hoover Campsite	1,215	1,260	1,669	1,285	1,444	-13.5%
270-2-203-6839 Medical Insurance - Hoover Meadowhawk	1,215	1,260	1,669	1,285	1,444	-13.5%
Medical Insurance - Grounds & Nat. Resources	32,125	40,726	40,498	38,635	43,917	8.4%
270-2-000-6838 Transfer to KC General Liability Insurance	43,325	43,325	43,088	43,324	43,324	0.5%
270-2-000-6838 Insurance Claim Deductible Repayment to KC			5,000	1,500	5,000	0.0%
270-2-000-6859 Insurance Deductible			10,000	0	10,000	0.0%
Total Employee Benefits	201,617	208,442	245,086	187,864	249,975	2.0%
<u>CONTRACTUAL</u>						
270-2-000-6203 Dues/Memberships	2,035	1,249	1,200	615	1,200	0.0%
270-2-000-6204 Conferences	966	1,021	2,000	2,453	2,500	25.0%
270-2-500-6207 Telephone - Grounds & Natural Resources	11,613	10,273	10,500	11,478	11,500	9.5%
270-2-000-6209 Legal Publications	483	189	400	170	400	0.0%
270-2-000-6215 Contractual Services (RecPro Software)	1,600	2,400	2,250	1,650	2,250	0.0%
270-2-000-6549 Audit	7,500	7,500	7,750	7,500	7,750	0.0%
270-2-500-6847 Refuse Pickup - Grounds & Natural Resources	7,468	6,701	6,750	6,414	6,500	-3.7%
270-2-000-6834 Farm Lease Contract Expense		-	500	870	500	0.0%
270-2-120-7078 Refuse Pickup - Ellis	1,271	1,712	1,500	1,567	1,500	0.0%
270-2-000-7079 Environmental Education Presenters	1,600	-		300	-	
270-2-110-7084 Veterinarian & Farrier - Ellis Camps		790	900	1,022	1,000	11.1%
270-2-111-7084 Veterinarian & Farrier - Ellis Riding Lessons	1,614	1,836	1,800	1,539	1,900	5.6%
270-2-112-7084 Veterinarian & Farrier - Ellis Birthday Parties	1,168	1,143	900	1,428	1,000	11.1%
270-2-113-7084 Veterinarian & Farrier - Ellis Public Programs						
270-2-120-7089 Event Tent Lease - Ellis Weddings	15,255	15,255	15,255	15,255	-	-100.0%
270-2-000-7090 Credit Card Fee	5,021	6,340	4,000	4,000	4,000	0.0%
Total Contractual	57,595	56,409	55,705	56,261	42,000	-24.6%
<u>COMMODITIES</u>						
270-2-000-6200 Office Supplies & Postage	9,738	8,665	7,700	7,831	7,400	-3.9%
270-2-500-6217 Fuel: Gas & Oil Grounds	11,930	13,291	13,500	13,847	14,000	3.7%
270-2-500-6240 Uniforms	1,441	1,772	1,500	1,500	1,500	0.0%
270-2-000-6351 Electric	3,122	2,969	2,940	3,031	2,940	0.0%
270-2-600-6351 Electric - Pickerill Pigott		4,984	5,300	4,289	5,300	
270-2-400-6835 Natural Area Volunteer Supplies	1,496	562	500	1,168	500	0.0%
270-2-000-6843 Promotion/Publicity	7,764	8,202	5,000	4,735	4,000	-20.0%
270-2-000-6844 Newsletter		99	400	-	400	0.0%
270-2-500-6848 Gas - Grounds & Natural Resources	3,094	2,938	3,025	3,248	3,200	5.8%
270-2-300-6849 Environmental Education	1,283	337				
270-2-301-6849 Env. Educ. - School Programs Expense	207	1,037	1,000	477	700	-30.0%

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270-2-302-6849 Env. Educ. - Camps Expense	3,051	1,755	1,750	1,448	1,500	-14.3%
270-2-303-6849 Env. Educ. - Natural Beginnings Expense	4,448	2,932	4,000	2,162	4,000	0.0%
270-2-304-6849 Env. Educ. - Other Public Programs Expense	490	863	600	1,205	750	25.0%
270-2-305-6849 Env. Educ. - Laws of Nature Expense	508	556	550	512	500	-9.1%
270-2-306-6849 Env. Educ. - Other Expense (Contractual Instr.)	-					

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270-2-400-6856		947				
Utilities & Maintenance - Hoover						
270-2-200-6860	4,652	5,270	5,300	6,064	6,000	13.2%
270-2-200-6861	15,937	14,647	15,000	14,987	15,000	0.0%
270-2-200-6862	9,018	4,483	6,500	6,159	6,500	0.0%
270-2-200-6863	2,531	2,318	2,000	4,197	3,000	50.0%
270-2-200-6864	10,488	9,359	9,800	9,108	9,800	0.0%
270-2-200-6865	6,221	2,178	3,500	4,407	3,500	0.0%
270-2-200-6866	2,952	56	3,000	1,130	3,000	0.0%
Utilities - Ellis						
270-2-100-7076	7,216	6,490	6,420	6,467	6,420	0.0%
270-2-101-7076	3,563	5,786	6,420	4,967	6,420	0.0%
270-2-100-7077	1,601	1,533	1,000	1,783	1,500	50.0%
270-2-100-7079						
270-2-113-7079	215	552	500	489	500	0.0%
Promotion/Publicity - Ellis						
270-2-110-7081		-	250	-	250	0.0%
270-2-111-7081	200	435	750	25	750	0.0%
270-2-112-7081		-	250	-	250	0.0%
270-2-113-7081						
270-2-120-7081	1,441	3,086	2,000	490	-	-100.0%
270-2-121-7081					400	
270-2-130-7081	381	295	300	69	300	0.0%
Animal Care & Supplies - Ellis						
270-2-110-7082	95	565	1,000	325	750	-25.0%
270-2-111-7082	2,866	4,581	2,000	5,131	4,000	100.0%
270-2-112-7082	102	865	500	191	250	-50.0%
270-2-114-7082	1,615	1,825	4,500	4,500	4,500	0.0%
Horses Acquisition & Tack - Ellis						
270-2-110-7083		188	540	-	540	0.0%
270-2-111-7083		750	1,080	-	1,080	0.0%
270-2-112-7083		375	540	-	540	0.0%
270-2-113-7083		188				
Uniforms - Ellis						
270-2-110-7086	90	36	75	-	75	0.0%
270-2-111-7086	90	219	135	-	135	0.0%
270-2-112-7086	90	55	60	-	60	0.0%
270-2-113-7086						
270-2-120-7086		-	50	-	50	0.0%
Program Supplies - Ellis						
270-2-110-7087	497	482	600	523	600	0.0%
270-2-112-7087	327	657	700	700	700	0.0%
270-2-113-7087						
270-2-130-7087	134	-	250	-	250	0.0%
270-2-500-7089	5,516	6,607	5,000	4,206	5,000	0.0%
270-2-600-7089		1,816	500	500	500	0.0%
Total Commodities	126,405	127,607	128,285	121,870	129,310	0.8%
OTHER						
270-2-000-3913						
270-2-000-6216	130					
270-2-500-6216	10,896	17,698	12,000	16,995	15,000	25.0%
270-2-600-6216						
270-2-000-6853	1,906	975	-	-	-	
270-2-500-6837	4,541	8,110	5,500	10,006	5,500	0.0%
270-2-500-6853						
270-2-000-6854		882		2,411	-	

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Grounds & Maintenance Equipment - Ellis						
270-2-100-7080 Grounds & Maint. - Ellis House	7,160	5,357	5,500	3,636	4,500	-18.2%
270-2-101-7080 Grounds & Maint. - Ellis Barn	3,003	2,798	2,000	2,530	2,000	0.0%
270-2-102-7080 Grounds & Maint. - Ellis Grounds	5,920	3,218	5,500	3,130	4,500	-18.2%
270-2-000-7088 Security Deposit Refunds	(50)			-		
270-2-120-7088 Security Deposit Refunds - Ellis Weddings	14,975	13,280	4,000	2,370	-	-100.0%
270-2-121-7088 Security Deposit Refunds - Other Rentals			600	1,615	600	0.0%
270-2-200-7088 Security Deposit Refunds - Hoover	11,615	15,395	13,000	13,000	13,000	0.0%
270-2-100-7090 Credit Card Fee Expense - Ellis				-		
270-2-110-7090 Credit Card Fee Expense - Ellis Camps		50		-		
270-2-111-7090 Credit Card Fee Expense - Ellis Riding Lessons				60		
270-2-112-7090 Credit Card Fee Expense - Ellis Birthday Parties				-		
270-2-113-7090 Credit Card Fee Expense - Ellis Public Programs				14		
270-2-120-7090 Credit Card Fee Expense - Ellis Weddings				-		
Total Other	60,096	67,762	48,100	55,767	45,100	-6.2%
Total Expenditures	1,051,286	1,091,067	1,149,274	1,057,966	1,148,106	-0.1%
Operating Surplus / (Deficit)	(7,843)	34,519	7,085	92,980	3,619	-48.9%
Ending Balance	309,829	344,356	338,079	437,337	440,956	30.4%

Beginning Balance	317,672	309,838	330,994	344,356	437,337	32.1%
Total Revenue	1,043,443	1,125,586	1,156,359	1,150,947	1,151,725	-0.4%
Total Personnel	605,573	630,846	672,098	636,205	681,721	1.4%
Total Employee Benefits	201,617	208,442	245,086	187,864	249,975	2.0%
Total Contractual	57,595	56,409	55,705	56,261	42,000	-24.6%
Total Commodities	126,405	127,607	128,285	121,870	129,310	0.8%
Total Other	60,096	67,762	48,100	55,767	45,100	-6.2%
Total Expenditure	1,051,286	1,091,067	1,149,274	1,057,966	1,148,106	-0.1%
Surplus / (Deficit)	(7,843)	34,519	7,085	92,980	3,619	-48.9%
Ending Balance	309,829	344,356	338,079	437,337	440,956	30.4%

Forest Preserve Capital Projects - Series 2007

FOREST PRESERVE CAPITAL PROJECTS - SERIES 2007

ACCOUNT & DESCRIPTION	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	Est. Year End 11/30/2019	BUDGET 2020	% CHANGE IN BUDGET
Beginning Balance	1,691,965	1,536,962	1,386,715	1,378,736	933,352	-32.7%
REVENUE						
950-1-000-1135 Interest Income	820	2,661	1,500	3,000	1,500	
950-1-000-1335 Donations			32,000			
950-1-000-1515 Project Fund Deposit	96,620	671,031		15,000		
950-1-000-1515 Land Acquisition Grant - TCF						
950-1-000-1515 Project Fund Deposit - Pollinator Grant NFWF						
950-1-000-1515 Project Fund Deposit - Maramech Restoration F&W						
950-1-000-1515 Project Fund Deposit - FEMA	28,516					
950-1-000-1515 Land Acquisition Grant - Grand Victoria						
950-1-000-1516 Project Fund Deposit - RTP			177,100		177,100	
950-1-000-1517 Land Acquisition Grant - OSLAD			316,500	158,250	158,250	
950-1-000-1518 KC Hwy Mitigation			157,500		150,000	
950-1-000-1519 Hoover Easements			42,000			
950-1-000-1520 Preserve Improvements Grants - ICECF			36,000	35,598	35,000	
950-1-000-1521 Project Fund Deposit - Habitat Grant					30,000	
950-1-000-1521 Project Fund Deposit - The Morton Arb. - USFS			30,000		30,000	
950-1-000-1521 Project Fund Deposit - FY20 BAAD Grant					200,000	
950-1-000-1521 Project Fund Deposit - IDNR PARC Grant					400,000	
950-1-000-1522 Trail Improvement Escrow Account			23,177		23,177	
Total Revenue	125,956	673,692	815,777	211,848	1,205,027	47.7%
EXPENDITURE						
950-2-000-6101 Salaries			2,500			
950-2-100-6200 Bond Disclosure Fee			1,900			
950-2-000-6850 Project Fund Expense	280,960	831,919	420,865	328,166	2,042,594	
950-2-000-6851 Equipment Replacement Contingency			70,000		19,450	
950-2-200-6851 Equipment Replacement - Hoover			11,950			
950-2-400-6855 Natural Areas Management			73,000		75,000	
950-2-400-6856 Natural Areas Supplies						
950-2-000-6857 Land Acquisition						
950-2-000-6858 Preserve Improvements/Master Planning			1,380,052			
950-2-200-6858 Preserve Improvements/Master Planning - Hoover			31,500			
950-2-000-6859 Building Improvements/Demolition			124,470			
950-2-100-6859 Building Improvements/Demolition - Ellis			60,000			
950-2-200-6859 Building Improvements/Demolition - Hoover			19,000			
950-2-000-6860 Cropland Conversion						
950-2-000-6860 Transfer Out to Improvement Fund				329,065		
Total Expenditure	280,960	831,919	2,195,237	657,231	2,137,044	-2.7%
Revenue over/(under) Expenditure	(155,004)	(158,227)	(1,379,460)	(445,383)	(932,017)	
Ending Balance	1,536,962	1,378,736	7,255	933,352	1,335	-81.6%

Kendall County Forest Preserve District

PRELIMINARY FY 19-20 2007 Bond Fund (Fund 500) Budget

1-06-19

ACCOUNT & DESCRIPTION

PROPOSED FY20 BOND FUND BUDGET		FY 2019-2020 Budget Allocated																												
Project/Account		Projects for Operating Preserve Areas																												
REVENUE		Capital Fund Admin. Charges		Trail Improvements (Fox Bluffs - RTP)		Cowlitz Conversion (Fox River Bluffs)		Preserve Improvements (Pickett-Paget)		Pickett Home (Pickett-Paget)		Little Rock Creek - Preserve Areas		Hammerberry Woods		Freeman FP		Public Safety		Hoover Forest Preserve Improvements		Ella Baker Improvements		Capital Fund Contingencies		NRM Grant-Bonded Projects		Trail Const. Bond Priced/Bidder		
ADMINISTRATION		Trail		Preserve		Pickett Home		Little Rock Creek		Hammerberry Woods		Freeman FP		Public Safety		Hoover Forest Preserve		Ella Baker		Capital Fund Contingencies		NRM Grant-Bonded		Trail Const. Bond						
ADMINISTRATION		Trail		Preserve		Pickett Home		Little Rock Creek		Hammerberry Woods		Freeman FP		Public Safety		Hoover Forest Preserve		Ella Baker		Capital Fund Contingencies		NRM Grant-Bonded		Trail Const. Bond						
ADMINISTRATION		Trail		Preserve		Pickett Home		Little Rock Creek		Hammerberry Woods		Freeman FP		Public Safety		Hoover Forest Preserve		Ella Baker		Capital Fund Contingencies		NRM Grant-Bonded		Trail Const. Bond						
ADMINISTRATION		Trail		Preserve		Pickett Home		Little Rock Creek		Hammerberry Woods		Freeman FP		Public Safety		Hoover Forest Preserve		Ella Baker		Capital Fund Contingencies		NRM Grant-Bonded		Trail Const. Bond						
95-01-0000-1135	Revenue from Transfers in	1,500																												
95-01-0001-3025	Project Fund Deposit - RFP	177,100																												
95-01-0003-1515	Project Fund Deposit - OS/AD (PAP)	158,250		158,250																										
95-01-0004-1515	Project Fund Deposit - C/CFP - Millington	35,000		35,000																										
95-01-0005-1515	Project Fund Deposit - Habitat Grant	30,000		30,000																										
95-01-0006-1515	Project Fund Deposit - Preserve Area - USFS	30,000		30,000																										
95-01-0007-1515	Project Fund Deposit - Preserve Area - USFS	30,000		30,000																										
95-01-0008-1515	Project Fund Deposit - DNR PARC Grant	400,000		400,000																										
95-01-0009-1515	Trail Improvement Eflow Account	23,177																												
95-01-0000-1515	Total Revenue	1,265,077	182,100	158,250	400,000	158,250	400,000	158,250	400,000	400,000	200,000	200,000	200,000	200,000	200,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
95-02-0000-6101	Salaries																													
95-02-0000-6301	BENEFITS																													
95-02-0000-6855	Natural Areas Management																													
95-02-0000-6856	Trail Improvements																													
95-02-0000-6850	Land Acquisition / Contingency																													
95-02-0000-6850	Preserve Improvements / Master Planning																													
95-02-0000-6850	Building Improvements / Demolition																													
95-02-0000-6850	Project Fund Expense																													
95-02-0000-6850	Total Expenditure	284,876	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	
	Revenue over (under) Expenditure	21,577,644	221,473	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	
	Revenue over (under) Expenditure	632,017	(30,375)	(24,750)	(81,441)	(24,750)	(81,441)	(24,750)	(81,441)	(24,750)	(81,441)	(24,750)	(81,441)	(24,750)	(81,441)	(24,750)	(81,441)	(24,750)	(81,441)	(24,750)	(81,441)	(24,750)	(81,441)	(24,750)	(81,441)	(24,750)	(81,441)	(24,750)	(81,441)	
95-02-0000-6300	TRANSFERS OUT (INTEREST EARNINGS)																													
	PENDING BALANCE																													

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

FOREST PRESERVE DEBT SERVICE - SERIES 2007/2015/2016/2017

ACCOUNT & DESCRIPTION	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	Est. Year End 11/30/2019	BUDGET 2020	% CHANGE IN BUDGET
Beginning Balance	3,678,868	4,153,241	4,182,164	4,212,023	4,091,500	-2.2%
REVENUE						
960-1-000-1100 Current Tax	4,023,390	4,325,082	3,846,068	3,846,068	4,258,473	
960-1-000-1135 Interest Income	936	4,762	500	2,700	1,000	
960-1-000-1621 Refunding Bond Issue						
960-1-000-1622 Refunding Cost of Issuance						
Total Revenue	4,024,326	4,329,844	3,846,568	3,848,768	4,259,473	10.7%
EXPENDITURE						
960-2-000-6650 Other Expenditure						
960-2-000-6865 Debt Service - Interest 2007	658,944	52,500				
960-2-000-6870 Debt Service - Principal 2007	1,700,000	2,100,000				
960-2-000-6875 Debt Service - Interest 2015	358,355	357,676	356,953	356,953	356,053	
960-2-000-6880 Debt Service - Principal 2015	40,000	40,000	45,000	45,000	45,000	
960-2-000-6885 Debt Service - Interest 2016	340,639	305,787	302,088	302,088	298,188	
960-2-000-6890 Debt Service - Principal 2016	280,000	90,000	95,000	95,000	100,000	
960-2-000-6895 Debt Service - Interest 2017	172,015	945,100	880,250	880,250	759,875	
960-2-000-6900 Debt Service - Principal 2017		380,000	2,290,000	2,290,000	2,525,000	
Total Expenditure	3,549,953	4,271,063	3,969,291	3,969,291	4,084,116	2.9%
Revenue over/(under) Expenditure	474,373	58,781	(122,723)	(120,523)	175,357	-242.9%
Ending Balance	4,153,241	4,212,023	4,059,441	4,091,500	4,266,857	5.1%

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

\$45,000,000 G. O. Bonds, Series 2007	\$9,360,000 G. O. Bonds, Series 2015	\$9,270,000 G. O. Bonds, Series 2016	\$19,130,000 G. O. Bonds, Series 2017
July 15, 2007	July 1, 2015	May 1, 2016	April 26, 2017
January 1, 2027	January 1, 2027	January 1, 2026	January 1, 2024
January 1 & July 1	January 1 & July 1	January 1 & July 1	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	
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																
7/1/2012		1,143,613	1,243,613	1,143,688																
1/1/2013	300,000	1,141,488	1,441,488	1,441,563																
7/1/2013		1,135,188	1,435,188	1,435,188																
1/1/2014	500,000	1,135,188	1,635,188	1,635,188																
7/1/2014		1,124,563	1,624,563	1,624,563																
1/1/2015	1,000,000	1,102,063	2,102,063	2,102,063																
7/1/2015		1,068,313	2,068,313	2,068,313																
1/1/2016	1,500,000	1,030,063	2,530,063	2,530,063																
7/1/2016		1,068,313	2,461,750	2,461,750																
1/1/2017	1,700,000	1,030,063	2,730,063	2,730,063																
7/1/2017		977,563	2,652,500	2,652,500																
1/1/2018	2,100,000	915,063	3,015,063	3,015,063																
7/1/2018		846,313	2,928,750	2,928,750																
1/1/2019	2,500,000	846,313	3,346,313	3,346,313																
7/1/2019		771,313	3,269,000	3,269,000																
1/1/2020	2,750,000	771,313	3,521,313	3,521,313																
7/1/2020		683,813	3,437,500	3,437,500																
1/1/2021	3,000,000	683,813	3,681,813	3,681,813																
7/1/2021		578,813	3,603,000	3,603,000																
1/1/2022	3,500,000	578,813	4,081,813	4,081,813																
7/1/2022		447,563	4,034,250	4,034,250																
1/1/2023	4,000,000	447,563	4,481,813	4,481,813																
7/1/2023		313,688	4,447,563	4,447,563																
1/1/2024	5,000,000	313,688	5,313,688	5,313,688																
7/1/2024		166,688	5,146,875	5,146,875																
1/1/2025	5,100,000	166,688	5,263,663	5,263,663																
7/1/2025		6,350,000	5,197,175	5,197,175																
1/1/2026	5,600,000	6,350,000	11,950,000	11,950,000																
7/1/2026		19,130,000	11,783,488	11,783,488																
1/1/2027	6,350,000	166,688	6,516,688	6,516,688																
Totals	45,000,000	34,999,142	79,999,142	79,999,142	7,200,000	20,263,786	27,463,786	27,463,786	9,360,000	4,032,234	13,392,234	13,392,234	9,270,000	2,633,257	11,903,257	11,903,257	19,130,000	4,288,615	23,398,615	

	Principal Savings	Interest Savings	Total Savings
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	-4,288,615	-23,398,615
\$	40,000	\$ 3,801,250	\$ 3,841,250

Forest Preserve Debt Service Fund - Series 2003/2012

ACCOUNT & DESCRIPTION	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	Est. Year End 11/30/2019	BUDGET 2020	% CHANGE IN BUDGET
Beginning Balance	883,431	894,490	906,054	906,054	923,879	2.0%
REVENUE						
320-1-000-1100 Current Tax	397,918	401,784	412,550	412,550	421,600	
320-1-000-1135 Interest Income	667	2,630	500	3,000	500	
Total Revenue	398,584	404,414	413,050	415,550	422,100	2.2%
EXPENDITURE						
320-2-000-6650 Other Expenditure						
320-2-000-6865 Debt Service - Interest 2003						
320-2-000-6870 Debt Service - Principal 2003						
320-2-000-6875 Debt Service - Interest 2012	72,525	62,850	52,725	52,725	42,075	
320-2-000-6880 Debt Service - Principal 2012	315,000	330,000	345,000	345,000	365,000	
Total Expenditure	387,525	392,850	397,725	397,725	407,075	2.4%
Revenue over/(under) Expenditure	11,059	11,564	15,325	17,825	15,025	
Ending Balance	894,490	906,054	921,379	923,879	938,904	1.9%

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