

ORDINANCE #23-11-002
COMBINED ANNUAL BUDGET AND APPROPRIATIONS ORDINANCE

AN ORDINANCE SETTING FORTH THE ANNUAL BUDGET OF THE KENDALL COUNTY FOREST PRESERVE DISTRICT FOR THE FISCAL YEAR BEGINNING DECEMBER 1, 2023 AND ENDING NOVEMBER 30, 2024

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, 2023 AND ENDING NOVEMBER 30, 2024

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

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, 2023.

	Fund 1900	Fund 1901	Fund 1902	Fund 1903	Fund 1904	Fund 1905	Fund 1906	Fund 1907	Fund 1908	Fund 1909	Fund 1910	Fund 1911	Fund 1912	Fund 1913	Fund 1914	Fund 1915	Total Est. Balances
	Operating Fund	2007 Bond Proceeds Capital Fund	Debt Series 2003/2012	Debt Series 2007/2015/2016/2017	Endowment Fund	FP Sect. 319 Fund - LRC Dam Removal	FP Improvement Fund	Capital Projects Fund	Fox River Bluffs RTP Grant Project Fund	Fox River Bluffs Cropland Conversion Project Fund	Land Cash Fund	Liability Fund	2021 Bond Proceeds Fund	Pickerill-Pigott IDNR-PARC Project Fund	American Rescue Plan Act Fund	Debt Series 2021	
Estimated Beginning Balance December 1, 2023	\$ 627,430	\$ -	\$ -	\$ 5,854,389	\$ 1,144,630	\$ -	\$ -	\$ 409,301	\$ -	\$ -	\$ 135,404	\$ 46,300	\$ -	\$ 828,200	\$ 56,300	\$ 65,393	\$ 9,167,347
Estimated Revenue & Transfers In	\$ 1,569,627	\$ -	\$ -	\$ 5,765,633	\$ 790,000	\$ 1,346,246	\$ -	\$ 87,467	\$ -	\$ -	\$ 189,757	\$ -	\$ -	\$ -	\$ 100,000	\$ 82,644	\$ 9,931,374
Estimated Expenditure & Transfers Out	\$ 1,569,627	\$ -	\$ -	\$ 5,268,694	\$ 1,774,630	\$ 1,346,246	\$ -	\$ 390,000	\$ -	\$ -	\$ 325,161	\$ 25,000	\$ -	\$ 804,842	\$ 156,300	\$ 85,126	\$ 11,745,626
Estimated Ending Balance November 30, 2024	\$ 627,430	\$ -	\$ -	\$ 6,351,328	\$ 160,000	\$ -	\$ -	\$ 106,768	\$ -	\$ -	\$ -	\$ 21,300	\$ -	\$ 23,358	\$ -	\$ 62,911	\$ 7,353,095

Estimated Receipts:

0011 40300-43450	FY23 Operating Fund #1900 Receipts	\$ 1,569,627
0111 41350	FY23 2007 Bond Proceeds Capital Fund #1901 Receipts	\$ -
0211 41010-41350	FY23 2003/2012 Debt Series Fund #1902 Receipts	\$ -
0311 41010-41350	FY23 2007/2015/2016/2017 Debt Series Fund #1903 Receipts	\$ 5,765,633
0411 41350	FY23 Endowment Fund #1904 Receipts	\$ 790,000
0511 40300-42970	FY23 Pickerill-Pigott Phase I OSLAD Project Fund #1905 Receipts	\$ 1,346,246
0611 41350	FY23 Forest Preserve Improvement Fund #1906 Receipts	\$ -
0711 40300-43790	FY23 Capital Projects Fund #1907 Receipts	\$ 87,467
0811 40300-43800	FY23 Fox River Bluffs RTP Grant Project Fund #1908 Receipts	\$ -
0911 40300-42970	FY23 Fox River Bluffs Crop. Conv. Project Fund #1909 Receipts	\$ -
1011 40380-42970	FY23 Land Cash Fund #1910 Receipts	\$ 189,757
1111 XXXXX	FY23 Liability Fund #1911 Receipts	\$ -
1211 41350-43790	FY23 2021 Bond Proceeds Fund #1912 Receipts	\$ -
1311 41350-XXXXX	FY23 Pickerill-Pigott IDNR-PARC Project Fund #1913 Receipts	\$ -
1411 41350-40390	FY23 American Rescue Plan Act Fund #1914 Receipts	\$ 100,000
1511 41010-41350	FY23 2021 Debt Series Fund #1915 Receipts	\$ 82,644
Total Receipts		\$ 9,931,374

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, 2023 and ending November 30, 2024 to cover all necessary expenditures and liabilities of said Kendall County Forest Preserve District, Kendall County, Illinois hereinafter designated.

**STATE OF ILLINOIS
 COUNTY OF KENDALL
 - FILED -**

NOV 21 2023

Debra Hill COUNTY CLERK
 KENDALL COUNTY

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:

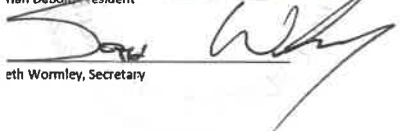
190011 51090-69790	FY23 Operating Fund #1900 Expenses	\$ 1,569,627
190111 61340-68640	FY23 2007 Bond Proceeds Capital Fund #1901 Expenses	\$ -
190211 68640-68700	FY23 2003/2012 Debt Series Fund #1902 Expenses	\$ -
190311 66500-68760	FY23 2007/2015/2016/2017 Debt Series Fund #1903 Expenses	\$ 5,268,694
190411 62150	FY23 Endowment Fund #1904 Expenses	\$ 1,774,630
190511 61420-70330	FY23 Pickerill-Pigott Phase I OSLAD Project Fund #1905 Expenses	\$ 1,346,246
190611 61300-61400	FY23 Forest Preserve Improvement Fund #1906 Expenses	\$ -
190711 61430-68610	FY23 Capital Projects Fund #1907 Expenses	\$ 390,000
190811 70650	FY23 Fox River Bluffs RTP Grant Project Fund #1908 Expenses	\$ -
190911 61300-66500	FY23 Fox River Bluffs Crop. Conv. Project Fund #1909 Expenses	\$ -
191011 61300-67410	FY23 Land Cash Fund#1910 Expenses	\$ 325,161
191111 68990	FY23 Liability Fund #1911 Expenses	\$ 25,000
191211 61370-61440	FY23 2021 Bond Proceeds Fund #1912 Expenses	\$ -
191311 66500-70650	FY23 Pickerill-Pigott IDNR-PARC Project Fund #1913 Expenses	\$ 804,842
191411 51160-70330	FY23 American Rescue Plan Act Fund #1914 Expenses	\$ 156,300
191511 66500-68760	FY23 2021 Bond Proceeds Debt Series Fund #1915 Expenses	\$ 85,126
Total Expenditures		\$ 11,745,626

approved this 21st Day of November, 2023.

signed:



Brian DeBoll, President



Beth Wormley, Secretary

ORDINANCE #23-11-002: FY23 COMBINED BUDGET AND APPROPRIATIONS ORDINANCE
KCFPD OPERATING FUND (FUND #1900) - FINAL FY23 BUDGET FOR COMMISSION APPROVAL
21-Nov-23

FY2024 OPERATING FUND #1900 - FINAL BUDGET (PAGE 1 OF 1)

GL SERIES (BUDGET CATEGORIES)	FISCAL YEAR BUDGETS	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	BUDGET 2024
		Beginning Fund Balance	344,356	341,881	171,805	470,609	601,126
Revenues							
19011 40300 - 43450	Total Revenue	1,147,684	1,062,126	1,373,272	1,260,474	1,317,254	1,569,627
Expenditures							
19011 51090 TO 19001183 - 51390	Total Personnel	638,297	683,620	692,657	668,609	747,865	832,568
190011 61160 TO 19001183 63060	Total Employee Benefits	242,888	225,230	243,708	273,051	284,389	296,817
190011 62030 TO 19001183 63540	Total Contractual	62,981	51,798	56,610	69,015	69,219	219,983
190011 62000 TO 19001184 63100	Total Commodities	132,664	141,338	113,686	138,377	143,516	137,250
190011 62160 TO 19001183 68530	Total Other	73,327	105,201	86,902	81,104	70,557	83,009
	Total Expenditure	1,150,157	1,207,186	1,193,563	1,230,156	1,315,546	1,569,627
	Surplus / (Deficit)	(2,474)	(145,061)	179,710	30,318	1,708	0
	Ending Balance	341,883	196,820	351,514	500,927	602,834	627,430

The attached Kendall County Forest Preserve District Operating Fund (Fund #1900) budget spreadsheet provides a breakdown of the anticipated revenues and expenditures for the District's proposed FY24 Operating Fund (Fund #1900) appropriations as presented for approval. Revenues and expenditures will be tracked during the fiscal year within the MUNIS accounting software supported by the Kendall County Treasurer's Office. Total FY24 appropriations within each of the stated budget categories above shall not be exceeded without prior approval of an amending ordinance by the Kendall County Forest Preserve District's Board of Commissioners.

Kendall County Forest Preserve District Operating Fund

FINAL FY24 BUDGET FOR APPROVAL: NOVEMBER 21, 2023	FINAL	BUDGET	2023 YTD	2023 EOY (EST)	BUDGET
KCFPD Operating Fund #1900	14-Jul-05	2023	31-Oct-23	30-Nov-23	2024
ACCOUNT & DESCRIPTION					
Beginning Balance (est.)	470,609	601,126	601,126	601,126	627,430
REVENUE					
190011 40350 Transfer In from Forest Preserve Improvement Fund #1906					
190011 40300 Transfer In from Forest Preserve 2007 Bond Proceeds Fund #1901					
190011 Transfer In from Kendall County - American Rescue Plan Act Transfer					
190011 41010 Current Tax	662,230	710,448	705,457	709,879	759,981
190011 41350 Interest Income	1,083	533	5,928	7,216	7,400
190011 42250 Other Income (Sponsorship Income)					
190011 42250 Other Income (Carbon Credits Sales - Fox River Bluffs & Res. Woods)	18,358	11,543	40	40	149,058
19001162 42250 Ellis Center Grounds (Farm License Rev.)	25,181	27,250	26,838	26,838	27,997
19001163 42250 Ellis Center Camps	11,760	11,760	13,781	13,781	13,750
19001164 42250 Ellis Center Riding Lessons	63,803	70,000	50,321	55,465	63,800
19001165 42250 Ellis Center Birthday Parties	6,758	6,000	4,566	5,268	6,000
19001166 42250 Ellis Center Public Programs	2,404	3,000	2,637	3,352	3,000
19001167 42250 Sunrise Center North License Agreement	13,799	13,760	12,687	13,837	13,760
19001168 42250 Ellis Center Weddings	8,075	9,000	3,225	3,225	4,500
19001169 42250 Ellis Center Other Rentals	3,350	3,400	2,940	3,053	3,400
19001170 42250 Ellis Center 5K Event	300	300	-	-	-
19001171 42250 Hoover Revenue (Yorkville Athletic Assoc. License)	4,127	3,800	3,170	3,170	2,900
19001171 42250 Hoover Revenue (Residence Lease)	3,000	3,000	2,500	2,750	3,000
19001172 42250 Hoover Bunkhouse Rental Rev	26,972	28,500	36,646	34,241	34,000
19001173 42250 Hoover Campsite Rental Rev	5,200	5,400	7,295	7,295	6,000
19001174 42250 Hoover Meadowhawk Rental Rev	24,671	24,500	41,584	41,584	38,000
19001176 42250 Env. Educ. - School Programs	6,880	20,000	15,030	14,841	20,000
19001177 42250 Env. Educ. - Camps	36,654	37,000	39,682	39,682	39,500
19001178 42250 Env. Educ. - Natural Beginnings	131,333	141,060	167,043	144,152	145,000
19001179 42250 Env. Educ. - Other Public Programs	15,345	20,000	17,686	17,936	20,000
19001180 42250 Env. Educ. - Other Revenue	69				
19001183 42250 Other Income - Grounds & Natural Resources (Bowhunt App. Fees)	36,131	30,500	32,318	32,443	32,500
19001183 42250 Other Income - Grounds & Nat. Res. (Millbrook North Trail Use Lic. Agreement)					5,000
19001184 42250 Revenue - Pickerill-Pigott Estate House, Pavilion and Shelter		-	6,345	6,675	14,000

Kendall County Forest Preserve District Operating Fund

FINAL FY24 BUDGET FOR APPROVAL: NOVEMBER 21, 2023			FINAL	BUDGET	2023 YTD	2023 EOY (EST)	BUDGET
KCFPD Operating Fund #1900			14-Jul-05	2023	31-Oct-23	30-Nov-23	2024
190011 42860	Donations - Administration (Forest Foundation Contributions)		6,676	5,000	7,276	7,276	5,000
19001164 42860	Donations - Ellis Equestrian Center - Lessons				1	1	1
	Donations - Hoover						
19001175 42860	Donations - Environmental Education			500	-		
19001178 42860	Donations - Env. Educ. Natural Beginnings		1,116	-	1,536	1,536	1,500
	Donations - Env. Educ. Other Programs						
	Donations - Natural Area Volunteers						
19001183 42860	Donations - Grounds & Natural Resources			1,000	2,525	2,525	1,000
19001183 42900	Picnic & Shelter Rental - Grounds & Natural Resources		7,035	7,000	8,780	7,640	8,000
19001184 42900	Picnic & Shelter Rental - Pickerill-Pigott			7,000	120	120	180
19001183 42920	Preserve Improvements - Grants (K-12 Pollinator)						
19001183 42920	Preserve Improvements - Grants (Pollinator Meadows Pilot)						
190011 42930	Farm License Revenue		152,591	97,000	106,279	110,310	112,900
190011 42940	Credit Card Revenue - All Preserves		3,418	3,500	3,595	3,666	4,000
19001168 43450	Security Deposit Revenue - Ellis Weddings		3,500	5,000	1,100	1,100	5,000
19001169 43450	Security Deposit Revenue - Ellis Other Rentals		700	2,500	100	213	1,000
19001172 43450	Security Deposit Revenue - Hoover Bunkhouse		2,700	3,000	5,800	5,000	5,300
19001174 43450	Security Deposit Revenue - Hoover Meadowhawk		4,412	4,000	8,533	8,533	8,200
19001184 43450	Security Deposit Revenue - Pickerill-Pigott			1,000	1,234	1,399	5,000
	Total Revenue		1,289,629	1,317,254	1,344,596	1,336,042	1,569,627
	PERSONNEL						
190011 51090	Board Per Diem		-	5,500	0	-	5,500
190011 51160	Salary - Part Time Administration		30,617				
190011 51390	Salary - Full Time Administration		124,741	152,175	135,996	150,464	181,244
190011 51470	Stipend - Full Time Administration (Executive Director)		11,156	11,262	10,175	11,262	-
190011 51470	Stipend - Full Time Administration (Asst. County Admin.)		5,820	5,820	5,335	5,820	6,120
19001183 51160	Salary - Part Time Grounds & Natural Resources		14,666	18,805	20,077	22,213	50,875
19001183 51390	Salary - Full Time Grounds & Natural Resources		95,241	128,740	94,221	104,243	112,794

Kendall County Forest Preserve District Operating Fund

FINAL FY24 BUDGET FOR APPROVAL: NOVEMBER 21, 2023		FINAL	BUDGET	2023 YTD	2023 EOY (EST)	BUDGET
KCFPD Operating Fund #1900		14-Jul-05	2023	31-Oct-23	30-Nov-23	2024
19001184	51160 Salary - Part Time Pickerill Pigott			962	962	3,125
	Salary Full Time: Env. Education					
19001176	51390 Env. Educ. FT Salary - School Programs Expense	70	2,500	2,242	2,481	2,723
19001177	51390 Env. Educ. FT Salary - Camps Expense	6,025	6,000	5,349	5,918	6,535
19001178	51390 Env. Educ. FT Salary - Natural Beginnings Expense	50,131	52,770	47,116	52,128	45,476
19001179	51390 Env. Educ. FT Salary - Other Public Programs Expense	2,475	2,500	2,242	2,481	2,723
19001180	51390 Env. Educ. FT Salary - Laws of Nature					
	Salary Part Time: Env. Education					
19001176	51160 Env. Educ. PT Salary - School Programs Expense	6,206	12,300	8,046	8,902	14,000
19001177	51160 Env. Educ. PT Salary - Camps Expense	23,023	22,000	25,265	27,953	28,000
19001178	51160 Env. Educ. PT Salary - Natural Beginnings Expense	43,280	58,770	51,377	56,843	79,150
19001179	51160 Env. Educ. PT Salary - Other Public Programs Expense	11,429	10,000	11,049	12,224	12,000
19001180	51160 Env. Educ. PT Salary - Laws of Nature	1,923	3,780	2,186	2,419	4,265
19001181	51160 Env. Educ. PT Salary - Other Expense					
	Salary Full Time: Ellis					
19001160	51390 Salary FT - Ellis House	10,065	10,394	9,825	10,870	10,974
19001161	51390 Salary FT - Ellis Barn	10,065	10,394	9,825	10,870	10,974
19001162	51390 Salary FT - Ellis Grounds	21,403	20,788	18,377	20,332	21,947
	Salary Part Time - Ellis					
19001163	51160 Salary PT - Ellis Center Camps Expense	5,416	3,484	2,189	2,422	3,790
19001164	51160 Salary PT - Ellis Center Riding Lessons Expense	42,118	42,818	38,988	43,136	45,900
19001165	51160 Salary PT - Ellis Center Birthday Parties Expense	5,390	7,077	4,694	5,193	7,750
19001166	51160 Salary PT - Ellis Center Public Programs Expense	3,612	2,194	405	448	2,000
19001167	51160 Salary PT - Ellis Sunrise License Agreement	20,562	19,054	19,003	21,025	22,000
19001168	51160 Salary PT - Ellis Center Weddings Expense	1,871	1,695	424	469	750
19001169	51160 Salary PT - Ellis Center Other Rentals Expense	291	1,695	110	121	750
19001171	51160 Salary PT - Hoover Grounds	13,182	20,254	12,796	14,157	25,025
19001172	51160 Salary PT - Hoover Bunkhouse	6,614	10,127	6,362	7,039	12,513
19001173	51160 Salary PT - Hoover Campsite	3,305	5,064	3,181	3,519	6,256
19001174	51160 Salary PT - Hoover Meadowhawk	3,306	5,064	5,096	5,638	6,256
19001171	51390 Salary FT - Hoover Grounds	46,072	47,420	37,392	41,859	47,452
19001172	51390 Salary FT - Hoover Bunkhouse	23,036	23,710	18,695	20,929	23,726
19001173	51390 Salary FT - Hoover Campsite	11,518	11,855	9,348	10,465	11,863
19001174	51390 Salary FT - Hoover Meadowhawk	11,518	11,855	9,348	10,465	18,113

Kendall County Forest Preserve District Operating Fund

FINAL FY24 BUDGET FOR APPROVAL: NOVEMBER 21, 2023		FINAL	BUDGET	2023 YTD	2023 EOY (EST)	BUDGET
KCFPD Operating Fund #1900		14-Jul-05	2023	31-Oct-23	30-Nov-23	2024
Total Personnel		666,148	747,865	627,696	695,268	832,568
<u>EMPLOYEE BENEFITS</u>						
190011 61160	IMRF Expense - Administration	12,118	12,308	9,381	10,379	10,905
190011 61170	SS Expense - Administration	13,043	13,509	12,026	13,305	14,334
19001160 63050	IMRF/SS Expense - Ellis House	1,535	1,638	1,341	1,484	1,476
19001161 63050	IMRF/SS Expense - Ellis Barn	1,609	1,638	1,338	1,480	1,476
19001162 63050	IMRF/SS Expense - Ellis Grounds	2,936	3,275	2,685	2,971	3,100
19001163 63050	IMRF/SS Expense - Ellis Center Camps Expense	601	322	233	258	350
19001164 63050	IMRF/SS Expense - Ellis Center Riding Lessons Expense	3,911	3,959	4,780	5,289	5,500
19001165 63050	IMRF/SS Expense - Ellis Center Birthday Parties Expense	628	654	622	688	872
19001166 63050	IMRF/SS Expense - Ellis Center Public Programs Expense	405	203	45	50	200
19001167 63050	IMRF/SS Expense - Sunrise Center North	1,975	1,762	1,977	2,187	2,200
19001168 63050	IMRF/SS Expense - Ellis Center Weddings Expense	143	160	30	33	100
19001169 63050	IMRF/SS Expense - Ellis Center Other Rentals Expense	22	160	8	9	100
19001171 63050	IMRF/SS Expense - Hoover Grounds	7,950	9,332	6,835	7,562	9,536
19001172 63050	IMRF/SS Expense - Hoover Bunkhouse	3,985	4,666	3,414	3,777	4,768
19001173 63050	IMRF/SS Expense - Hoover Campsite	1,992	2,333	1,707	1,889	2,384
19001174 63050	IMRF/SS Expense - Hoover Meadowhawk	1,993	2,333	1,863	2,061	2,863
19001175 63050	IMRF/SS Fund Expense - Env. Education					
19001176 63050	IMRF/SS Fund Expense - Env. Education School Programs	587	4,070	1,357	1,501	1,681
19001177 63050	IMRF/SS Fund Expense - Env. Education Camps	2,863	1,649	3,525	3,900	3,447
19001178 63050	IMRF/SS Fund Expense - Env. Education Natural Beginnings	11,339	12,708	13,254	14,664	16,335
19001179 63050	IMRF/SS Fund Expense - Env. Education Other Public Programs	1,306	1,854	1,606	1,777	1,471
19001180 63050	IMRF/SS Fund Expense - Env. Education Laws of Nature	156	575	240	266	449
10001181 63050	IMRF/SS Fund Expense - Env. Educ. PT Salary - Other Expense					
19001183 63050	IMRF/SS Expense - Grounds & Nat. Resources	14,918	14,738	14,983	16,577	20,471
19001184 63050	IMRF/SS Expense - Pickerill Pigott			588	651	239
190011 61230	Medical Insurance - Administration	21,693	59,365	52,199	56,944	55,485
	Medical Insurance - Hoover					
19001171 63060	Medical Insurance - Hoover Grounds	11,611	12,611	9,800	10,691	13,875

Kendall County Forest Preserve District Operating Fund

FINAL FY24 BUDGET FOR APPROVAL: NOVEMBER 21, 2023		FINAL	BUDGET	2023 YTD	2023 EOY (EST)	BUDGET
KCFPD Operating Fund #1900		14-Jul-05	2023	31-Oct-23	30-Nov-23	2024
19001172 63060	Medical Insurance - Hoover Bunkhouse	5,805	6,306	4,785	5,220	6,937
19001173 63060	Medical Insurance - Hoover Campsite	2,903	3,153	1,707	1,862	3,469
19001174 63060	Medical Insurance - Hoover Meadowhawk	2,903	3,153	2,162	2,359	3,469
19001175 63060	Medical Insurance - Environmental Education				-	
19001178 63060	Medical Insurance - Env. Education Natural Beginnings				-	
19001168 63060	Medical Insurance - Ellis Weddings				-	
19001183 63060	Medical Insurance - Grounds & Nat. Resources	34,174	37,369	28,656	31,261	27,749
190011 68000	Annual Insurance Premiums (ICRMT)	61,840	68,586	70,859	70,858	81,577
190011	Transfer to FP Liability Insurance Fund Insurance Deductible					
	Total Employee Benefits	226,945	284,389	254,006	271,952	296,817
	<u>CONTRACTUAL</u>					
190011 62150	Contractual Services (RecPro Software)	1,815	1,815	1,815	2,965	1,815
190011 62150	Contractual Services (Kendall County Email Accounts)	1,000	1,000	1,000	1,000	1,000
190011 62150	Contractual Services (City Forest Credits)	5,640	11,543	-	-	149,058
190011 62150	Contractual Services (kendallforest.com website)	1,000	720	1,908	1,908	720
190011 62030	Dues/Memberships	200	1,000	-	300	1,000
190011 62040	Conferences	1,156	1,500	3,155	3,155	11,940
190011 62090	Legal Publications	2,024	1,500	-	1,500	1,500
19001163 63020	Veterinarian & Farrier - Ellis Camps					
19001164 63020	Veterinarian & Farrier - Ellis Riding Lessons	8,115	9,000	5,411	6,000	9,000
19001165 63020	Veterinarian & Farrier - Ellis Birthday Parties					
19001166 63020	Veterinarian & Farrier - Ellis Public Programs					
19001167 63020	Veterinarian & Farrier - Sunrise Center		500	-	500	500
19001168 63070	Refuse Pickup - Ellis	1,358	1,700	993	1,233	1,700
19001183 63070	Refuse Pickup - Grounds & Natural Resources	11,314	8,500	7,258	8,650	8,500
1901183	Event Tent Lease - Ellis					
19001183 63540	Telephone - Grounds & Natural Resources	7,380	8,000	6,141	7,315	8,000

Kendall County Forest Preserve District Operating Fund

FINAL FY24 BUDGET FOR APPROVAL: NOVEMBER 21, 2023			FINAL	BUDGET	2023 YTD	2023 EOY (EST)	BUDGET
KCFPD Operating Fund #1900			14-Jul-05	2023	31-Oct-23	30-Nov-23	2024
190011 65490	Audit		8,240	8,500	8,485	8,485	9,500
190011 68340	Farm Lease Contract Expenses (Hay Crop Inputs)		1,727	1,750	-	2,119	1,750
190011 68560	Credit Card Fee		13,338	12,191	12,811	13,975	14,000
	Total Contractual		64,306	69,219	48,977	59,106	219,983
	<u>COMMODITIES</u>						
190011 62000	Office Supplies & Postage - Administration		11,428	6,000	8,071	8,805	6,000
190011 62000	CARES Act Purchases						
19001160 62000	Office Supplies & Postage - Ellis House		897	750	448	750	750
19001183 62180	Fuel: Gas & Oil Grounds		17,258	20,316	17,624	20,780	20,000
19001183 62400	Uniforms - Grounds		1,623	2,500	1,180	1,750	2,500
	Environmental Education						
19001176 63030	Env. Educ. - School Programs Expense		539	700	202	700	700
19001177 63030	Env. Educ. - Camps Expense		1,431	1,500	1,569	1,569	1,500
19001178 63030	Env. Educ. - Natural Beginnings Expense		2,048	4,000	2,336	3,813	4,000
19001179 63030	Env. Educ. - Other Public Programs Expense		708	750	698	750	750
19001180 63030	Env. Educ. - Laws of Nature Expense		483	600	176	400	600
19001183 63090	Gas - Grounds & Natural Resources		5,258	5,700	3,650	4,380	5,250
19001184 63100	Electric - Pickerill Pigott		6,693	6,000	7,423	8,773	2,700
19001182 63130	Natural Area Volunteer Supplies						
	Natural Area Management Supplies						
190011 63510	Electric - Administration		2,432	2,500	2,229	2,778	2,750
190011 68500	Project Fund Expense (Forest Foundation Purchases)		6,705	5,000	10,407	10,748	5,000
190011 68430	Promotion/Publicity		770	1,000	700	760	1,000
190011 68440	Newsletter		342	450	-	450	450

Kendall County Forest Preserve District Operating Fund

FINAL FY24 BUDGET FOR APPROVAL: NOVEMBER 21, 2023

KCFPD Operating Fund #1900

		FINAL	BUDGET	2023 YTD	2023 EOY (EST)	BUDGET
		14-Jul-05	2023	31-Oct-23	30-Nov-23	2024
Utilities - Ellis						
19001160	62270 Utilities - Ellis House	5,434	6,500	5,352	5,839	5,000
19001161	62270 Utilities - Ellis Barn	3,879	6,500	2,189	2,388	5,000
Utilities & Maintenance - Hoover						
19001171	62270 Hoover - Other Utilities	2,735	4,600	2,073	2,261	4,600
19001171	63090 Hoover - Gas	9,060	9,800	8,116	8,854	9,500
19001171	63100 Hoover - Electric	15,275	16,000	13,288	15,488	15,000
19001171	63110 Hoover - Shop Supplies	3,287	3,250	4,285	5,184	3,250
19001171	63120 Hoover - Building Maintenance	8,746	7,000	7,834	8,275	7,000
19001171	66500 Hoover - Other Expenses	892	1,400	740	1,000	1,400
19001171	68580 Hoover - Grounds Maintenance	4,663	5,000	3,994	4,250	5,000
Promotion/Publicity - Ellis						
19001166	68570 Volunteer Expense - Ellis Public Programs		150	-	-	150
Animal Care & Supplies - Ellis						
19001163	63000 Animal Care & Supplies - Ellis Camps					
19001164	63000 Animal Care & Supplies - Ellis Riding Lessons	14,476	14,100	9,665	11,980	12,000
19001165	63000 Animal Care & Supplies - Ellis Birthday Parties					
19001166	63000 Animal Care & Supplies - Ellis Public Programs					
19001167	63000 Animal Care & Supplies - Sunrise Center North	3,338	3,800	1,925	2,100	3,000
Horses Acquisition & Tack - Ellis						
19001163	63010 Horses Acquisition & Tack - Ellis Camps					
19001164	63010 Horses Acquisition & Tack - Ellis Riding Lessons	-	2,500	-	-	2,500
19001165	63010 Horses Acquisition & Tack - Ellis Birthday Parties					
	Horses Acquisition & Tack - Ellis Public Programs					
Program Supplies - Ellis						
19001163	63030 Program Supplies - Ellis Camps	249	450	319	350	450
19001165	63030 Program Supplies - Ellis Birthday Parties	294	450	194	250	450
19001170	63030 Program Supplies - Ellis 5K					
19001184	63030 Supplies: Shop - Pickerill Pigott					
19001183	63110 Supplies: Shop - Grounds	4,925	4,250	7,549	7,750	9,000

Kendall County Forest Preserve District Operating Fund

FINAL FY24 BUDGET FOR APPROVAL: NOVEMBER 21, 2023		FINAL	BUDGET	2023 YTD	2023 EOY (EST)	BUDGET
KCFPD Operating Fund #1900		14-Jul-05	2023	31-Oct-23	30-Nov-23	2024
	Total Commodities	135,869	143,516	124,235	143,175	137,250
	<u>OTHER</u>					
190011 62160	Equipment - Administration					
19001183 62160	Equipment - Grounds & Natural Resources	30,165	35,000	13,310	23,124	25,000
	Preserve Improvements - Administration					
19001183 68530	Preserve Improvements - Grounds & Natural Resources	1,465	-	-	-	10,000
190011 68540	Contributions (Drainage District Tax Assessments & Carb. Cred. Fee)	2,697	2,697	2,522	2,522	2,600
	Grounds & Maintenance Equipment - Ellis					
19001160 68580	Grounds & Maint. - Ellis House	4,844	3,800	5,339	5,824	4,250
19001161 68580	Grounds & Maint. - Ellis Barn	3,001	2,700	3,032	3,308	3,200
19001162 68580	Grounds & Maint. - Ellis Grounds	6,427	5,500	5,958	6,500	6,400
	Security Deposit Refunds					
	Security Deposit Refunds					
19001163 63040	Security Deposit Refunds - Ellis Camps	435	500	-	-	-
19001164 63040	Security Deposit Refunds - Ellis Riding Lessons		1,000	-	-	-
19001166 63040	Security Deposit Refunds - Ellis Public Programs					
19001168 63040	Security Deposit Refunds - Ellis Weddings	3,500	5,000	1,100	1,200	5,000
19001169 63040	Security Deposit Refunds - Ellis Other Rentals	400	1,000	-	200	1,000
19001171 63040	Security Deposit Refunds - Hoover	9,127	9,000	11,500	11,795	13,500
19001176 63040	Security Deposit Refunds - Env. Education School Programs					
19001177 63040	Security Deposit Refunds - Env. Education Camps	555	500	1,905	1,905	500
19001178 63040	Security Deposit Refunds - Env. Education Natural Beginnings	2,209	2,200	450	1,880	2,200
19001179 63040	Security Deposit Refunds - Env. Education Public Programs	150	500	320	320	500
19001183 63040	Security Deposit Refunds - Grounds	870	160	-	25	160
19001184 63040	Security Deposit Refunds - Pickerill-Pigott		1,000	1,469	1,634	5,000
190011 69790	Contingency	-	-	-	-	3,699
	Credit Card Fee Expense - Ellis Camps					
	Credit Card Fee Expense - Public Programs					
	Total Other	65,844	70,557	46,905	60,237	83,009
	Total Expenditures	1,159,111	1,315,546	1,101,819	1,229,738	1,569,627

Kendall County Forest Preserve District Operating Fund

FINAL FY24 BUDGET FOR APPROVAL: NOVEMBER 21, 2023	FINAL	BUDGET	2023 YTD	2023 EOY (EST)	BUDGET
KCFPD Operating Fund #1900	14-Jul-05	2023	31-Oct-23	30-Nov-23	2024
Operating Surplus / (Deficit)	130,517	1,708	242,777	106,304	0
Ending Balance	601,126	602,834	843,903	707,430	627,430

Beginning Balance	470,609	601,126	601,126	601,126	627,430
Total Revenue	1,289,629	1,317,254	1,344,596	1,336,042	1,569,627
Total Personnel	666,148	747,865	627,696	695,268	832,568
Total Employee Benefits	226,945	284,389	254,006	271,952	296,817
Total Contractual	64,306	69,219	48,977	59,106	219,983
Total Commodities	135,869	143,516	124,235	143,175	137,250
Total Other	65,844	70,557	46,905	60,237	83,009
Total Expenditure	1,159,111	1,315,546	1,101,819	1,229,738	1,569,627
Surplus / (Deficit)	130,517	1,708	242,777	106,304	0
TRANSFER OUT TO FUND 1907 (CAPITAL)				80,000	
Ending Balance	601,126	602,834	843,903	627,430	627,430

FOREST PRESERVE DEBT SERVICE - SERIES 2003/2012
Fund 1902

ACCOUNT & DESCRIPTION	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	2023 YTD 31-Oct-23	2023 EOY 30-Nov-23	BUDGET 2024	% CHANGE IN BUDGET
Beginning Balance	924,432	937,583	957,572	957,927	957,927	0	0.0%
REVENUE							
190211 41010 Current Tax	429,513	441,816				0	
190211 41350 Interest Income	363	2,615	950	10,224	11,334	0	0.0%
Total Revenue	429,876	444,432	950	10,224	11,334	0	0.0%
EXPENDITURE							
190211 61380 Transfer to Fund 1903					289,292		
190211 61420 Transfer to Fund 1907					243,519		
190211 68640 Fiscal Agent Fee	900	113	1,057				
190211 68650 Debt Service - Interest 2012	30,825	18,975	6,450	6,450	6,450		
109211 68700 Debt Service - Principal 2012	385,000	405,000	430,000	430,000	430,000		
Total Expenditure	416,725	424,088	437,507	436,450	969,261	0	0.0%
Revenue over/(under) Expenditure	13,151	20,344	(436,557)	(426,226)	(957,927)	0	0.0%
Ending Balance	937,583	957,927	521,016	531,702	0	0	

FOREST PRESERVE DEBT SERVICE - SERIES 2007/2015/2016/2017
Fund 1903

ACCOUNT & DESCRIPTION	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	YTD 2023 31-Oct-23	2023 EOY 30-Nov-23	BUDGET 2024	% CHANGE IN BUDGET
Beginning Balance	4,222,577	4,635,395	4,635,395	5,057,675	5,057,675	5,854,389	26.3%
REVENUE							
190311 41010 Current Tax	4,599,919	4,930,888	5,294,458	5,248,732	5,294,458	5,710,248	7.9%
190311 40280 Transfer In from Fund 1902					289,292		
190311 41350 Interest Income	1,154	14,882	4,000	36,608	55,752	55,386	
Total Revenue	4,601,073	4,945,770	5,298,458	5,285,340	5,639,502	5,765,633	8.8%
EXPENDITURE							
190311 61420 Transfer Out to Fund 1907 (Int.)						81,467	
190311 66500 Miscellaneous Expenditure	475	338	475			475	
190311 68640 Fiscal Agent Fee	950	1,900	1,900	1,425	1,900	1,900	0.0%
190311 68710 Debt Service - Interest 2015	355,018	354,040	352,950	352,950	352,950	351,690	-0.4%
190311 68720 Debt Service - Principal 2015	45,000	40,000	45,000	45,000	45,000	45,000	0.0%
190311 68730 Debt Service - Interest 2016	294,188	290,088	285,688	285,688	285,688	278,788	-2.4%
190311 68740 Debt Service - Principal 2016	100,000	105,000	115,000	115,000	115,000	230,000	100.0%
190311 68750 Debt Service - Interest 2017	627,625	477,125	302,250	302,250	302,250	104,375	-65.5%
190311 68760 Debt Service - Principal 2017	2,765,000	3,255,000	3,740,000	3,740,000	3,740,000	4,175,000	11.6%
Total Expenditure	4,188,255	4,523,490	4,843,263	4,842,313	4,842,788	5,268,694	8.8%
Revenue over/(under) Expenditure	412,818	422,280	455,195	443,027	796,714	496,939	9.2%
Ending Balance	4,635,395	5,057,675	5,090,590	5,500,702	5,854,389	6,351,328	24.8%

KCFP Endowment Fund Fund 1904

ACCOUNT & DESCRIPTION	BUDGET 2022	ACTUAL 2022	BUDGET 2023	FY23 YTD 31-Oct-23	FY23 EOY 30-Nov-23	BUDGET 2024	% CHANGE IN BUDGET	NOTES
Beginning Balance	883,179	883,179	872,618	872,618	872,618	1,144,630	98.8%	
REVENUE								
190411 40500 Transfer in From 1913						300,000		Rolling Grant Fund
190411 41720 Donation (Hughes Estate)						160,000		
190411 41350 Interest	6,715	11,601	6,700	36,088	44,430	30,000	99.8%	
190411 42970 Grant Award			600,000		300,000	300,000		
Total Revenue	6,715	11,601	606,700	36,088	344,430	790,000	9035.0%	
EXPENDITURE								
190411 62150 Contractual Services	27,625	22,162	145,800	2,098	72,418	170,550	527.8%	Design/Arch./CPA Arch Est. \$1.2M Rolling Grant Fund
190411 70330 Construction			1,268,500	-	-	1,304,080		
190411 61390 Transfer Out to 1913						300,000		
Total Expenditure	27,603	22,162	1,414,300	2,098	72,418	1,774,630	5123.7%	
Revenue over/(under) Expenditure	(20,888)	(10,561)	(807,600)	33,990	272,012	(984,630)	3866.3%	
Ending Balance	862,291	872,618	65,018	906,607	1,144,630	160,000	7.5%	

FP Section 319 Fund - LRC Dam Removal Fund 1905

ACCOUNT & DESCRIPTION	BUDGET 2023	BUDGET 2024	% CHANGE IN BUDGET	Notes
Beginning Balance	0	0		
REVENUE				
190511 40500 Transfer In from Fund 1913	0	504,842		Rolling Grant Fund
190511 41350 Interest Income				
190511 XXXX Transfer In from KC Fox River Escrow		336,562		
190511 42970 USEPA Section 319 Grant Award	0	504,842		
Total Revenue	0	1,346,246		
EXPENDITURE				
190511 61390 Transfer to FP Fund 1913	0	504,842		Rolling Grant Fund
190511 70060 Consultant - A&E Services		110,000		
190511 70330 Construction		731,404		
Total Expenditure	0	1,346,246		
Revenue over/(under) Expenditure	0	0		
Ending Balance	0	0		

**Forest Preserve Capital Fund
Fund 1907**

ACCOUNT & DESCRIPTION	BUDGET 2021	BUDGET 2022	FY22 AMD 16-Aug-22	FY22 AMD 15-Nov-22	FY22 FINAL 30-Nov-23	BUDGET 2023	2023 YTD 31-Oct-23	2023 EOY 30-Nov-23	BUDGET 2024	% CHANGE IN BUDGET	BUDGET NOTES
Beginning Balance	0	288,916	286,713	286,713	286,713	84,186	84,186	84,186	409,301	-70.6%	
REVENUE											
190711 40300 Transfer In from 2007 Bond Proceeds Fund #1901 (950)	393,698	0	0	0	0	0					
190711 40280 Transfer In (Interest Earnings + L/C) - Fund 1902								243,519			
190711 40290 Transfer In (Interest Earnings) - Fund 1903									81,467		Interest transfer from 1903 in Jan 24
190711 40330 Transfer In from Land Cash Fund #1910 (956)	0	0	0	0	0	0					
190711 40340 Transfer In from FRB Cropland Conversion #1909 (954)	30,000	0	0	0	0	0					
190711 40350 Transfer In from Project Improvement Fund #1906 (951)	164,116	0	0	0	0	0					
190711 40370 Transfer In from OSLAD Fund #1905	158,250	0	0	0	0	0					
190711 40370 Transfer in from RTP Fund #1908	0	0	0	0	0	230,377	230,377	230,377			
190711 40400 Transfer in from 2021 Bond Proceeds Fund #1912		100,784	0	0	0	0	175	175			
190711 40390 Transfer in from IDNR-PARC Fund #1913											
190711 41350 Interest Income	200		568	1,805	3,126	0	4,211	5,936	6,000	-100.0%	
190711 42490 Other Revenue	19,450	5,000	10,837	8,736	18,736	0	9,643	10,885		-100.0%	
190711 43430 Grant Award - Morton Arboretum Landscape	25,000	50,000	50,000	50,000	50,000	0				-100.0%	
190711 43740 Grant Award - ICECF Reservation Woods	0	10,000	10,000	10,000	10,000	0				-100.0%	
190711 43770 Grant Award - ICECF K-12 Pollinator	11,000	11,000	11,000	11,000	11,000	0				-100.0%	
190711 43780 Grant Award - ICECF Pilot Pollinator Meadows	10,000	10,000	10,000	10,000	10,000	0				-100.0%	
Total Revenue	811,714	186,784	91,837	91,541	92,862	230,377	244,405	490,892	87,467	150.9%	
EXPENDITURE											
190711 61430 Transfer to Land Cash Fund - Reservation Woods	52,700	0	0	0	0	0	0	0		0.0%	
190711 62160 Equipment Replacement Contingency	33,762	200,000	53,317	53,317	0	165,373	0	0	200,000	210.2%	Equipment Replacement
190711 66500 Project Fund Expense	33,762	33,762	37,762	37,762	46,141	32,006	9,718	23,677	30,000	-15.2%	Capital Project Contingency
190711 68500 Project Fund Expense - Pickerill Estate House Roof	95,000	82,121	73,298	72,888	71,037	60,651	138,478	138,478	0	-17.3%	
190711 68500 Maramech Forest Preserve Gate Replacement			10,550	10,550	10,550	0				-100.0%	
190711 68500 Ellis House Roof Replacement									70,000		Contracted Roofing Estimate - Final TBD
190711 68500 Hoover Old Shop Roof Replacement and Envelope									90,000		Contracted Roofing Estimate - Final TBD
190711 68510 Project Fund Expense - ICECF K-12 Pollinator	12,000	275	275	275	275	0				-100.0%	
190711 68520 Project Fund Expense - ICECF Pollinator Meadows	20,000	5,550	5,550	4,834	4,834	0				-100.0%	
190711 68610 Project Fund Expense - Morton Arboretum Landscape	25,000	37,714	37,714	19,530	19,530	18,184	3,623	3,623		-51.8%	
190711 61420 Transfer Out to Fund 1908			143,023	143,023	143,023	0	0	0	0	-100.0%	
Total Expenditure	602,814	381,422	361,489	342,179	295,390	276,214	151,819	165,778	390,000	-23.6%	
Revenue Over/(Under) Expenditure	208,900	(194,638)	(269,652)	(250,638)	(202,527)	(45,837)	92,586	325,115	(302,533)	-83.0%	
Ending Balance	208,900	94,278	17,061	36,075	84,186	38,349	176,772	409,301	106,767	124.8%	

**FP Fox River Bluffs Public Access RTP Grant Fund
Fund 1908**

ACCOUNT & DESCRIPTION	BUDGET 2020	BUDGET 2021	BUDGET 2022	FY22 AMD 16-Aug-22	FY22 YTD 19-Oct-22	FY22 EOY 30-Nov-22	FY22 AMD 15-Nov-22	BUDGET 2023	FY23 YTD 31-Oct-23	BUDGET 2024	% CHANGE IN BUDGET
Beginning Balance	0	0	30,300	30,300	30,300	30,300	30,300	71,195	230,377	0	
REVENUE											
190811 42970 Grant Award	177,100		30,300				17,918	159,182	0		
190811 43800 Transfer In from Series 2021 Bond Proceeds Fund #1912		30,300	0	100,941	0	100,941	100,941	0	0		
190811 40300 Transfer In from Capital Fund #1907	44,375			143,023	0	143,023	143,023	0	0		
190811 40300 Transfer In from Land Cash Fund #1910				52,700	0	52,700	52,700	0	0		
Total Revenue	221,475	30,300	30,300	296,664	0	314,582	314,582	159,182	0	0	
EXPENDITURE											
190811 61420 Transfer out to Fund 1907								230,377	230,377		Project residual
190811 66500 Other Expenditures	221,475										
190811 70650 Professional Services (Architect & Engineer)		30,300	30,300	30,300	22,798	29,396	29,396	0	0		
190811 70330 Construction				296,664	103,407	244,292	244,292	0	0		
Total Expenditures	221,475	30,300	30,300	326,964	126,205	273,687	273,688	230,377	230,377	0	
Revenue over/(under) Expenditure	0	0	0	(30,300)	(126,205)	40,895	40,895	(71,195)	(230,377)	0	
Ending Balance	0	0	30,300	0	(95,905)	71,195	71,195	0	0	0	

FP Land Cash Fund 1910

Notes

ACCOUNT & DESCRIPTION	BUDGET 2021	BUDGET 2022	FY22 AMD 16-Aug-22	FY22 EOY 30-Nov-22	BUDGET 2023	FY23 YTD 31-Oct-23	FY23 EOY 30-Nov-23	BUDGET 2024
Beginning Balance		205,214	205,214	205,214	140,668	140,668	140,668	135,404
REVENUE								
191011 40330 Transfer In From Land Cash	157,514	0	0	0	66,959	0	0	114,757
191011 41350 Interest Income								
191011 42970 Grant Awards (Minooka - OSLAD/LWCF)	136,640	124,271	124,271	124,271				75,000
191011 42490 Other Revenue				50				
191011 40380 Transfer in From Forest Preserve Capital Fund (1907)	52,700	0	0					
Total Revenue	346,854	124,271	124,271	124,321	66,959	0	0	189,757
EXPENDITURES								
191011 67410 Land Acquisition	210,214	329,485	276,785	136,167	207,627	5,264	5,264	325,161
191011 61300 Transfer Out to Fox River Bluffs RTP Fund 1908			52,700	52,700				
Total Expenditure	210,214	329,485	329,485	188,867	207,627	5,264	5,264	325,161
Revenue over/(under) Expenditure	136,640	(205,214)	(205,214)	(64,546)	(140,668)	(5,264)	(5,264)	(135,404)
Ending Balance	136,640	0	0	140,668	0	135,404	135,404	0

KC Land Cash
Fund Balance (09/29/23)
LWCF Reimb.

KCFP Liability Insurance Fund Fund 1911

ACCOUNT & DESCRIPTION	BUDGET 2021	BUDGET 2022	FY22 AMD 16-Aug-22	FY22 EOY 30-Nov-22	BUDGET 2023	FY23 EOY 30-Nov-23	BUDGET 2024	% CHANGE IN BUDGET
Beginning Balance	50,000	45,000	46,300	46,300	46,300	46,300	46,300	
REVENUE								
191111 40320 Transfer from FP Operation Fund								
191111 42120 Insurance Claim Reimbursements				0	0	0	0	
Total Revenue	0	0	0	0	0	0	0	
EXPENDITURE								
191111 68990 Claims/Deductibles	25,000	25,000	25,000	0	25,000	0	25,000	
Total Expenditure	25,000	25,000	25,000	0	25,000	0	25,000	
Revenue over/(under) Expenditure	(25,000)	(25,000)	(25,000)	0	0	0	0	
Ending Balance	25,000	20,000	21,300	46,300	21,300	46,300	21,300	

FOREST PRESERVE SERIES 2021 BOND PROCEEDS

Fund 1912

ACCOUNT & DESCRIPTION	BUDGET 2021	BUDGET 2022	FY22 AMD 16-Aug-22	FY22 YTD 19-Oct-22	FY22 EOY 30-Nov-22	BUDGET 2023	FY23 YTD 31-Oct-23	FY24 BUDGET	% CHANGE IN BUDGET	BUDGET NOTES
Beginning Balance	0	100,919	100,919	100,919	100,919	(197)	173	0		
REVENUE										
191211 43790 Series 2021 Bond Proceeds	1,200,000	0	0							
191211 41350 Interest	0	0	22	101		0	2			
Total Revenue	1,200,000	0	22	101	0	0	2	0		
EXPENDITURE										
191211 61370 Transfer Out to FRB RTP Project Fund #1908	30,300		100,941	0	100,941					
191211 61420 Transfer Out to FP Capital Exp. Fund #1907		100,784			175	145	175			
191211 61440 Transfer Out to Pickerill-Pigott IDNR-PARC Project Fund #1913	1,111,895									
Total Expenditure	1,142,195	100,784	100,941	0	101,116	145	175	0		
Ending Balance	57,805	135	0	101,020	(197)	(342)	0	0		

**FP Pickerill-Pigott IDNR-PARC Project Fund
Fund 1913**

ACCOUNT & DESCRIPTION	BUDGET 2021	BUDGET 2022	FY22 AMD 16-Aug-22	FY22 EOY 30-Nov-22	BUDGET 2023	FY23 YTD 31-Oct-23	FY23 EOY 30-NOV-23	BUDGET 2024	Notes
Beginning Balance		1,063,405	1,062,110	1,062,110	1,040,349	1,040,349	1,040,349	828,200	
REVENUE									
191311 40390 ARPA Grant Award - Kendall County				0	100,000	0			
191311 41350 Interest Income		200	200	0	200	0			
191311 42250 Revenue						3,931	3,931		
191311 42970 IDNR PARC Grant Award		828,200		368,999	828,200	(368,999)	459,201		
191311 43800 Transfer from Bond Proceeds #1912	1,111,895								
Total Revenue	1,111,895	828,400	200	368,999	928,400	(365,068)	463,132	0	
EXPENDITURE									
191311 61570 Transfer to FP #1904 Endowment (Subat)								300,000	Subat Nature Center (OSLAD Reimb.)
191311 61360 Transfer to FP #1905 LRC Dam Removal								504,842	LRC Dam Removal (S19 Reimb.)
191311 66500 Other Expenditures									
191311 68530 Preserve Improvements/Master Plan									
191311 70040 Supplies									
191311 70050 Contractual Services									
191311 70060 Consultants									
191311 70330 Construction	400,000	1,036,265	1,034,970	370,247	684,583	666,621	666,621		
191311 70650 Professional Services - A&E Services	75,800	27,340	27,340	20,514	11,384	8,659	8,659		
Total Expenditure	475,800	1,063,605	1,062,310	390,760	695,966	675,281	675,280	804,842	
Revenue over/(under) Expenditure	636,095	(235,205)	(1,062,110)		232,434	(1,040,348)	(212,148)	(804,842)	
Ending Balance	636,095	828,200	0	1,040,349	1,272,782	0	828,200	23,358	

**FP American Rescue Plan Act Fund
Fund 1914**

ACCOUNT & DESCRIPTION	BUDGET 2021	BUDGET AMD 11-21	BUDGET 2022	FY22 AMD 16-Aug-22	FY22 EOY 30-Nov-22	BUDGET 2023	FY23 YTD 31-Oct-23	FY23 EOY 30-Nov-23	BUDGET 2024
Beginning Balance			2,976	7,594	7,594	47,802	47,802	47,802	56,300
REVENUE									
191411 Interest Income									
191411 40390 Transfer of American Rescue Plan Act Funds from Kendall County	30,000	30,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Total Revenue	30,000	30,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
EXPENDITURE									
191411 51160 Salaries - Part Time Grounds Maintenance			17,280	17,280	4,654	20,160	12,535	14,965	
191411 51390 Salaries - Full Time Grounds Maintenance	8,000	3,700	32,600	32,600	34,080	36,474	32,546	36,755	39,028
191411 61160 Transfer to KC IMRF Fund	716	331	2,272	2,272	2,403	2,145	1,601	2,145	2,272
191411 63050 Transfer to KC SSI Fund	612	283	2,494	2,494	2,940	4,333	2,909	4,333	2,986
191411 63060 ER Contr Health/Dental	5,000	2,710	11,500	11,500	11,346	12,432	11,349	12,432	13,875
191411 66500 Other Expenditures									
191411 68530 Preserve Improvements/Master Plan			36,830	41,448	4,369	65,184	18,091	20,873	98,139
191411 70040 Supplies									
191411 70050 Contractual Services	15,672								
191411 70060 Professional Services - A&E Services									
191411 70330 Construction		20,000							
Total Expenditure	30,000	27,024	102,976	107,594	59,792	140,728	79,032	91,502	156,300
Revenue over/(under) Expenditure	0	2,976			40,208	(40,728)	20,968	8,498	(56,300)
Ending Balance	0	2,976	(0)	(0)	47,802	7,074	68,770	56,300	(0)

FOREST PRESERVE DEBT SERVICE - SERIES 2021
Fund 1915

ACCOUNT & DESCRIPTION	YTD 2022	BUDGET 2023	2023 YTD 31-Oct-23	2023 EOY 30-Nov-23	BUDGET 2024
Beginning Balance		45,008	46,652	46,652	65,393
REVENUE					
191511 41010 Current Tax	81,818	84,544	83,719	84,244	82,544
191511 41350 Interest Income	1	100	0	115	100
Total Revenue	81,818	84,644	83,719	84,359	82,644
EXPENDITURE					
191511 66500 Miscellaneous Expenditure	338	475			475
191511 68640 Fiscal Agent Fee	475	1,107	475	475	1,107
191511 68790 Debt Service - Interest Series 2021	34,354	35,144	35,144	35,144	33,544
191511 68800 Debt Service - Principal Series 2021		30,000	30,000	30,000	50,000
Total Expenditure	35,166	66,726	65,619	65,619	85,126
Revenue over/(under) Expenditure	46,652	17,918	18,101	18,741	(2,482)
Ending Balance	46,652	62,926	64,753	65,393	62,911