

To: Kendall County Forest Preserve District Board of Commissioners

From: David Guritz, Director

RE: September 2017 Director's Report

Date: October 11, 2017

### **Meetings, Events, and Programs**

Sept. 14 Environmental Education Dept. Budget Review Meeting  
Sept. 14 Forest Foundation of Kendall County Board Meeting  
Sept. 15 Volunteer Orientation at Henneberry Woods FP  
Sept. 15 KC Budget Coordinator Meeting  
Sept. 25 CMAP – GOTO 2050 Conservation Areas Layer Review  
Sept. 29-30 Ellis Hay Harvest Workdays  
Oct. 2 Upland Design Site Meeting at Pickerill-Pigott FP  
Oct. 3 ZPAC Advisory Committee Meeting  
Oct. 5 Henneberry Restoration Project Site Inspection and Staking  
Oct. 5 Polach Appraisal Group Meeting –Little Rock Creek FP  
Oct. 8 "Hoofin' It!" 5K Run at Ellis  
Oct. 9 Henneberry Restoration Project – Tile Disruption Workday

### **Priority Project Updates**

#### Illinois Department of Natural Resources – Open Space Land Acquisition and Development (OSLAD) - Land and Water Conservation Fund (LWCF) Grant Agreement

The District has received the signed grant agreement from the Illinois Department of Natural Resources. Polach Appraisal Group has begun efforts to complete the appraisal, which will be completed in the next 30-days. The Conservation Foundation is working to complete an ALTA survey for the acquisition area. The IDNR has responded that the Phase I Archaeological Survey does not need to be completed prior to the acquisition.

#### Hoover Rail Crossing Agreement and Federal Transportation Grant Updates

President Gilmour and Director Guritz will be meeting with United City of Yorkville Administrator Olson and Attorney Orr to discuss the District's request to assist with OmniTRAX negotiations to establish a crossing agreement for Hoover Forest Preserve on October 17, 2017.

#### Henneberry Forest Preserve Restoration Project Updates

Drain tile disruption work was completed on Monday, October 9. Two main tile junctions were located and disrupted. SemperFi Land, Inc. has been sent a notice to proceed, with a site inspection scheduled for Thursday, October 12, 2017. Work will commence on Monday, October 16, 2017.

#### Millbrook Bridge Permitting Updates

HLR Engineering is working to finalize and submit the required Conservation Plan for documented State listed species within the Millbrook Bridge project area. The Conservation Plan is part of the permitting process. A public hearing may be scheduled to take place in late-November or early December to gather public input on the proposed Conservation Plan and mitigation strategies. The final plan will be distributed to the Board of Commissioners once submitted.

Pickerill-Pigott Forest Preserve

The District is working to send out the required notification to taxing bodies that will be impacted by the removal of the exemption of the Pickerill life estate parcel from future local property tax assessments. Once the notifications have been sent to the local taxing bodies, the PTAX-300 exemption form will be submitted to the Illinois Department of Revenue.

FY 17-18 Budget Development

The FY 17-18 preliminary budget will be presented at the October 11, 2017 Committee of the Whole meeting. End-of-year projections indicate that the District is on track for meeting overall budget surplus goals within the current fiscal year. The budget will be amended based on Committee of the Whole direction received, and presented for approval at the November 7, 2017 Commission meeting. Levy ordinances have been drafted and sent to Kendall County Budget Coordinator Caldwell for review.

Respectfully submitted,

David Guritz, Director

Vendor#	Name	Invoice #	Description	Date	Budget #	Account Description	Dist Amount
<b>FOREST PRESERVE EXPENDITURE</b>							
145 060304	FIRST NATIONAL BANK OMAHA	09/20/17:DG	CONF PARKING	10/17/17	27020006200	OFFICE SUPPLIES & POSTAGE	41.00
146 060304	FIRST NATIONAL BANK OMAHA	09/20/17:DG	WATER-HC	10/17/17	27020006200	OFFICE SUPPLIES & POSTAGE	8.99
147 111513	KONICA MINOLTA	30850525	MONTHLY CHARGE 9/17	10/17/17	27020006200	OFFICE SUPPLIES & POSTAGE	203.01
148 251493	YORKVILLE ACE & RADIO SHACK	163979	STAPLER	10/17/17	27020006200	OFFICE SUPPLIES & POSTAGE	9.28
							262.28*
149 030794	CHAMPION ENERGY, LLC.	09/27/17	HARRIS ARENA	10/17/17	27020006351	ELECTRIC	8.58
150 030794	CHAMPION ENERGY, LLC.	09/27/17	HARRIS	10/17/17	27020006351	ELECTRIC	33.80
151 031510	COMMONWEALTH EDISON	09-21-17-JW	JAY WOODS	10/17/17	27020006351	ELECTRIC	31.03
152 031510	COMMONWEALTH EDISON	09-25-17-HA	HARRIS	10/17/17	27020006351	ELECTRIC	34.57
153 031510	COMMONWEALTH EDISON	09-25-17:ARENA	HARRIS ARENA	10/17/17	27020006351	ELECTRIC	22.84
154 031510	COMMONWEALTH EDISON	09-25-17:RY	RICHARD YOUNG	10/17/17	27020006351	ELECTRIC	31.58
155 031510	COMMONWEALTH EDISON	9/22/17:MINK	PICKERILL	10/17/17	27020006351	ELECTRIC	47.13
							209.53*
<b>Total FOREST PRESERVE EXPENDITURE</b>							<b>471.81*</b>
<b>ELLIS HOUSE</b>							
156 030794	CHAMPION ENERGY, LLC.	09/27/17	EL HOUSE	10/17/17	27021007076	UTILITIES - ELLIS HOUSE	289.25
157 060304	FIRST NATIONAL BANK OMAHA	09/20/17:DG	EL AT&T	10/17/17	27021007076	UTILITIES - ELLIS HOUSE	102.25
							391.50*
158 060304	FIRST NATIONAL BANK OMAHA	9/20/17: MV	OFFICE SUPPLIES	10/17/17	27021007077	OFFICE SUPPLIES & POSTAGE	381.46
							381.46*
159 020172	BARRETT'S ECOWATER	OCT 2017	OCTOBER 2017	10/17/17	27021007080	GROUNDS & MAINT - ELLIS H	25.00
160 060304	FIRST NATIONAL BANK OMAHA	9/20/17: TV	EL BATHROOM SUPPLIES	10/17/17	27021007080	GROUNDS & MAINT - ELLIS H	35.35
161 060304	FIRST NATIONAL BANK OMAHA	9/20/17: MV	FLOWERS	10/17/17	27021007080	GROUNDS & MAINT - ELLIS H	62.21
162 110008	K & K WELL DRILLING	70639	EL REPAIRS	10/17/17	27021007080	GROUNDS & MAINT - ELLIS H	778.00

COMBINED Claims Listing

Vendor#	Name	Invoice #	Description	Date	Budget #	Account Description	Dist Amount
163 130506	MENARDS	92405	EL SOCKETS, MISC	10/17/17	27021007080	Grounds & Maint - Ellis H	55.51 956.07*
	<b>ELLIS BARN</b>				<b>Total</b>	<b>ELLIS HOUSE</b>	<b>1,729.03*</b>
164 130506	MENARDS	92705	EL SHOP SUPPLIES	10/17/17	27021017080	Grounds & Maint - Ellis B	64.31 64.31*
	<b>ELLIS GROUNDS</b>				<b>Total</b>	<b>ELLIS BARN</b>	<b>64.31*</b>
165 060304	FIRST NATIONAL BANK OMAHA	9/20/17:	TV	10/17/17	27021027080	Grounds & Maint - Ellis G	78.96 78.96*
	<b>ELLIS CAMPS</b>				<b>Total</b>	<b>ELLIS GROUNDS</b>	<b>78.96*</b>
166 230817	LISA WHITKANACK	ELLIS	EL UNIFORMS	10/17/17	27021107086	Uniforms - Ellis Camps	90.00 90.00*
	<b>ELLIS RIDING LESSONS</b>				<b>Total</b>	<b>ELLIS CAMPS</b>	<b>90.00*</b>
167 230817	LISA WHITKANACK	ELLIS	EL UNIFORMS	10/17/17	27021117086	Uniforms - Ellis Riding L	90.00 90.00*
	<b>ELLIS BIRTHDAY PARTIES</b>				<b>Total</b>	<b>ELLIS RIDING LESSONS</b>	<b>90.00*</b>
168 230817	LISA WHITKANACK	ELLIS	EL UNIFORMS	10/17/17	27021127086	Uniforms - Ellis B-Day PA	90.00 90.00*
	<b>ELLIS PUBLIC PROGRAMS</b>				<b>Total</b>	<b>ELLIS BIRTHDAY PARTIES</b>	<b>90.00*</b>
169 060304	FIRST NATIONAL BANK OMAHA	9/20/17:	MV	10/17/17	27021137079	Volunteer Exp - Ellis Pub	21.63 21.63*
	<b>SUNRISE CENTER</b>				<b>Total</b>	<b>ELLIS PUBLIC PROGRAMS</b>	<b>21.63*</b>
170 060304	FIRST NATIONAL BANK OMAHA	09/20/17:	DG	10/17/17	27021147082	Animal Care/Supplies - SU	301.77 301.77*
	<b>SUNRISE CENTER</b>				<b>Total</b>	<b>SUNRISE CENTER</b>	<b>301.77*</b>

Vendor#	Name	Invoice #	Description	Date	Budget #	Account Description	Dist Amount
<b>ELLIS WEDDINGS</b>							
171 060304	FIRST NATIONAL BANK OMAHA	09/20/17:DG	EL REFUSE P/U	10/17/17	27021207078	REFUSE PICKUP - ELLIS	100.76 100.76*
172 060304	FIRST NATIONAL BANK OMAHA	09/20/17:DG	EL WEDD PAGE	10/17/17	27021207081	PROMO/PUBLICITY - ELLIS W	250.00 250.00*
173 070901	MICHELLE GIRKIN	9-23-17: EL	EL SEC DEP RTN	10/17/17	27021207088	ELLIS SECURITY DEPOSIT RE	1,000.00
174 200760	CHRISTOPHER THOMPSON	9/30/17-EL	EL SEC DEP RTN	10/17/17	27021207088	ELLIS SECURITY DEPOSIT RE	1,000.00 2,000.00*
<b>Total ELLIS WEDDINGS</b>							<b>2,350.76*</b>
<b>ELLIS 5K</b>							
175 060304	FIRST NATIONAL BANK OMAHA	09/20/17:DG	5K AD	10/17/17	27021307081	PROMO/PUBLICITY - ELLIS 5	4.86 4.86*
<b>Total ELLIS 5K</b>							<b>4.86*</b>
<b>HOOVER</b>							
176 030794	CHAMPION ENERGY, LLC.	09/27/17	HVR BATHHOUSE	10/17/17	27022006861	HOOVER - ELECTRIC	32.06
177 030794	CHAMPION ENERGY, LLC.	09/27/17	HVR MULTIPLE	10/17/17	27022006861	HOOVER - ELECTRIC	392.34
178 031510	COMMONWEALTH EDISON	HVR BATH	HVR BATHHOUSE	10/17/17	27022006861	HOOVER - ELECTRIC	46.88
179 031510	COMMONWEALTH EDISON	9/29/17-HVR	HOOVER HOUSE	10/17/17	27022006861	HOOVER - ELECTRIC	63.09 534.37*
180 060304	FIRST NATIONAL BANK OMAHA	09/20/17:DG	HVR REFUSE P/U	10/17/17	27022006862	HOOVER - OTHER UTILITIES	157.45 157.45*
181 130506	MENARDS	91947	HVR CLEAN SUPPLIES	10/17/17	27022006863	HOOVER - SHOP SUPPLIES	5.99 5.99*
182 211430	UNIQUE PRODUCTS & SERVICE	333792	HVR CLEAN SUPPLIES	10/17/17	27022006864	HOOVER - BUILDING MAINTEN	308.92 308.92*
183 190412	JOSHUA SCHULTZ	17-00206	HVR SEC DEP RETURN	10/17/17	27022007088	HOOVER SECURITY DEPOSIT R	100.00 100.00*
<b>Total HOOVER</b>							<b>1,106.73*</b>
<b>ENVIRONMENTAL EDUCATION</b>							
184 060304	FIRST NATIONAL BANK OMAHA	9/30/17:KO	ED DEPT BINOCULARS	10/17/17	27023006849	ENVIRONMENTAL EDUCATION	1,282.94 1,282.94*
<b>Total ENVIRONMENTAL EDUCATION</b>							<b>1,282.94*</b>
<b>ENV ED SCHOOL</b>							
185 060304	FIRST NATIONAL BANK OMAHA	9/20/17:ED	ACORNS-PROG SUPPLIES	10/17/17	27023016849	ENV EDUC - SCHOOL PROG EX	5.99 5.99*

Vendor#	Name	Invoice #	Description	Date	Budget #	Account Description	Dist Amount
<b>ENV ED CAMPS</b>							
186 060304	FIRST NATIONAL BANK OMAHA	9/20/17:ED	CAMP SUPPLIES	10/17/17	27023026849	ENV EDUC - CAMPS EXPENSE	9.98 9.98*
<b>Total ENV ED CAMPS</b>							<b>5.99*</b>
<b>ENV ED NATURAL BEGINNINGS</b>							
187 060304	FIRST NATIONAL BANK OMAHA	9/20/17: MG	CRAFTS, BOOKS, SUPPLIE	10/17/17	27023036849	ENV EDUC - NATURAL BEGINN	257.97 bantrim
188 070789	MEGAN GESSLER	10-2-17: MG	CRAFTS, FLASHLIGHTS	10/17/17	27023036849	ENV EDUC - NATURAL BEGINN	147.38 bantrim
<b>Total ENV ED NATURAL BEGINNINGS</b>							<b>405.35*</b>
<b>ENV ED OTHER PUBLIC PROGRAMS</b>							
189 060304	FIRST NATIONAL BANK OMAHA	9/20/17:ED	PUBLIC SUPPLIES	10/17/17	27023046849	ENV EDUC - OTHER PUBLIC P	40.45 bantrim
190 230834	ANTIONETTE WHITE	9-20-17:AW	PROGRAM SUPPLIES	10/17/17	27023046849	ENV EDUC - OTHER PUBLIC P	20.94 bantrim
<b>Total ENV ED OTHER PUBLIC PROGRAMS</b>							<b>61.39*</b>
<b>ENV ED LAWS OF NATURE</b>							
191 060304	FIRST NATIONAL BANK OMAHA	9/20/17:ED	PET SUPPLIES	10/17/17	27023056849	ENV EDUC - LAWS OF NATURE	16.74 16.74*
<b>Total ENV ED LAWS OF NATURE</b>							<b>16.74*</b>
<b>NATURAL AREA VOLUNTEER</b>							
192 060304	FIRST NATIONAL BANK OMAHA	09/20/17:DG	VOL APPRECIATION	10/17/17	27024006835	NATURAL AREA VOLUNTEER SU	38.80 38.80*
<b>Total NATURAL AREA VOLUNTEER</b>							<b>38.80*</b>
<b>GROUND &amp; NATURAL RESOURCES</b>							
193 220626	VERIZON (FOREST PRESERVE)	9793009121	CELL PHONES	10/17/17	27025006207	TELEPHONE - GROUNDS & NAT	1,289.73 1,289.73*
194 061021	FLATSO'S TIRE SHOP	5832	SKID LDR TIRE REPAIR	10/17/17	27025006216	EQUIP - GROUNDS & NATURAL	79.30 bantrim
195 101297	JOHN DEERE FINANCIAL	1538104	JD TRACTOR 5093	10/17/17	27025006216	EQUIP - GROUNDS & NATURAL	640.41 bantrim
196 101297	JOHN DEERE FINANCIAL	1545389	BW 180 MOWER	10/17/17	27025006216	EQUIP - GROUNDS & NATURAL	802.55 bantrim
197 160990	PIT STOP GARAGE	9-6-17	EL F350 REPAIR	10/17/17	27025006216	EQUIP - GROUNDS & NATURAL	479.50 bantrim
<b>Total GROUND &amp; NATURAL RESOURCES</b>							<b>2,001.76*</b>
198 110531	KENDALL CO HIGHWAY DEPT	SEPT 2017	FUEL-GAS & DIESEL-SE	10/17/17	27025006217	FUEL - GAS & OIL	846.36 846.36*

Vendor#	Name	Invoice #	Description	Date	Budget #	Account Description	Dist Amount
199 150529	OFFWORLD DESIGNS	17092814	ENVED UNIFORMS	10/17/17	27025006240	UNIFORMS	45.00 45.00*
200 130506	MENARDS	92051	HA DRAIN GATES	10/17/17	27025006837	PRESERVE IMPROV - GR & NA	190.85 190.85*
201 060304	FIRST NATIONAL BANK OMAHA	09/20/17:DG	HA REFUSE P/U	10/17/17	27025006847	REFUSE PICKUP - GROUNDS &	138.54
202 190563	SERVICE SANITATION, INC	SEPT 22 2017	PORTABLE RESTROOMS	10/17/17	27025006847	REFUSE PICKUP - GROUNDS &	195.00
203 060304	FIRST NATIONAL BANK OMAHA	09/20/17:DG	WATER-HARRIS	10/17/17	27025007089	SUPPLIES - SHOP	33.90
204 101297	JOHN DEERE FINANCIAL	10/17/17	FEED-OATS	10/17/17	27025007089	SUPPLIES - SHOP	11.99
205 211430	UNIQUE PRODUCTS & SERVICE	333792	HA CLEAN SUPPLIES	10/17/17	27025007089	SUPPLIES - SHOP	308.91
206 251510	ELBURN NAPA INC	177569	JD MOWER 525	10/17/17	27025007089	SUPPLIES - SHOP	3.78

**Total GROUNDS & NATURAL RESOURCES      5,065.82\***

frmPrtClaim

Kendall County

COMBINED Claims Listing

10/06/17

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Vendor# Name

Invoice #

Description

Date

Budget #

Account Description

Dist Amount

FP BOND PROCEEDS 2007

262 011311	AMALGAMATED BANK OF CHICAGO	1854866002	GO REF BDS 2012-FEES	10/17/17	95020006850	PROJECT FUND EXPENSES	450.00	bantrim
263 100180	JEFF WEHRLI EXCAVATING, INC.	7976	HA CULVERT REPLC	10/17/17	95020006850	PROJECT FUND EXPENSES	2,000.00	bantrim
264 211810	UPLAND DESIGN LTD	17-25-05	HENNEBERRYWOODS-TREE	10/17/17	95020006850	PROJECT FUND EXPENSES	241.50	bantrim
265 230350	BRYON WALTERS	36-4169901	TUCKER MILLINGTON	10/17/17	95020006850	PROJECT FUND EXPENSES	1,000.00	bantrim

Total FP BOND PROCEEDS 2007 3,691.50\*

GRAND TOTAL

\$16,978.37



To: Kendall County Forest Preserve District Committee of the Whole

From: Dave Guritz, Director

RE: FY17-18 Preliminary Budget Report

Date: October 11, 2017

The FY 17-18 preliminary budget was presented at the September 28, 2017 Finance Committee meeting and October 4, 2017 Operations Committee meeting.

The following amendments to the Operations Fund (Fund 270) budget will be completed based on Commission directions including:

1. A \$100 tuition increase to the 18-19 Natural Beginnings program year resulting in a net gain over the preliminary budget of approximately \$2,700.
2. An overall reduction of \$1,000 for trash and recycling removal based on the 2017 bid results.
3. A revenue increase with a corresponding and offsetting salary and benefit cost increase for the proposed Pickerill-Pigott Forest Preserve - Resident Grounds Maintenance Worker.
4. Possible operations budget cost impacts resulting from OmniTRAX crossing agreement negotiations for Hoover Forest Preserve.

The following amendments to the Capital Fund (Fund 950) budget will be entered based on Commission directions including:

1. Possible capital fund budget cost impacts for District computer replacements, with a recommended \$10,000.00 contingency added to the capital fund budget.
2. Reduction of the capital fund preliminary budget to reflect the actual master planning costs proposal received from Upland Design, Ltd.
3. Addition of a salary contingency to the capital fund for that portion of work the restoration work to be completed in 2018 by District staff for the Eldamain-Schaffer Road Fen at Subat Forest Preserve offset by the Kendall County incidental take permit fee paid to the District in the amount of \$5,500.
4. Possible capital fund cost impacts resulting from current OmniTRAX crossing agreement negotiations, and associated costs incurred for work performed by City of Yorkville general counsel.
5. Possible capital fund cost impacts resulting from demolition of dilapidated structures at Hoover and Pickerill-Pigott Forest Preserves.

Endowment Fund (Fund 280) projected interest earnings will be entered based on the District's request for this projected amount from the Kendall County Treasurer's Office.

Recommendation: Based on Commission directions received, amend the preliminary budget for presentation at the November 7, 2017 Commission meeting for approval.

## **Operating Fund Budget Narrative**

The preliminary budget anticipates a 21% increase in costs for medical insurance, 2% increase in costs for dental insurance, and includes salary calculations for the additional pay period that will impact the FY 17-18 budget on a cash-basis for accounting by approximately (\$15,500) plus associated benefits.

Incurring these costs within the budget will better prepare the District for the (\$30,000.00) operational income loss anticipated from the cropland conversion of the Fox River Bluffs Forest Preserve scheduled for FY 19-20.

The preliminary budget anticipates staff restructuring of the Environmental Education department to establish a Manager of Environmental Education services (excluding Natural Beginnings), eliminates the second Equestrian Center Coordinator position, establishes the Ellis Caretaker as a paid staff position, with salary increases offset by anticipated lease payments, and anticipates that Ellis House rental event communications will be coordinated by the Ellis House and Equestrian Center Manager based on current bookings for 2018. These steps are recommended and necessary in order to address the imbalances with part time support staff salary expenditures experienced or anticipated within District program areas within the current and upcoming fiscal years.

Revenues for the Natural Beginnings program are reduced based on current year enrollment which is down four students compared to the previous year. Review of tuition fees approved in July of 2017 for the 17-18 program year has been completed, with a recommended increase of \$100 per student for 2-day per week sessions per the Natural Beginnings Program Manager, Megan Gessler, citing that the Commission approved reduction was based concerns on low enrollments in the 2-day sessions during the time fees and charges for the program were under review.

Farm License revenue for the upcoming year is reduced based on the cropland conversion of 45-acres at Henneberry Forest Preserve, with figures based on current base rent and yield calculation terms of the current contracts. A survey of current farm operators will be completed prior to approval of the budget to confirm that base rent will remain unchanged within the 2018 farm lease agreements.

The FY 17-18 budget surplus projection will meet or exceed projections forecast within the FY 16-17 budget.

The number of wedding contracts for 2018 is down significantly from last year at this time (7 in the prior year compared to 3 in the current year). This situation is being closely monitored for possible budget impacts either way going into next year, with a marked reduction in anticipated revenues within the preliminary budget for the upcoming fiscal year. Because of the significant reduction in anticipated revenues, restructuring of work flow, staff assignments, and personnel will need to be examined to achieve the figures presented in the preliminary budget. The budget assumes a reduced cost for security deposit returns based on the current contract count, and a \$15,000 gain in security deposit revenue for additional 2018 and 2019 wedding events.

Depending on final budget decisions, there may or may not need to be a reduction in force decision made for the upcoming fiscal year, understanding that all initial client communications and work assignments will be rerouted through the main office to insure responsiveness to potential clients and fiscal accountability due to the proposed budget restrictions. Because all wedding support staff members are hourly part time staff, headcount can remain unchanged, with all assigned hours reduced based on the number of scheduled events in order to achieve the net projections for the program. This proposed restructure in communications will provide opportunities to shift communications and marketing strategies to determine whether or not the service is sustainable beyond the 2019 program year. House rental functions will continue to offset operational costs.

All District program services work to achieve the overall net gains projected within each program cost center. Revenues and expenditures are scheduled to provide sufficient appropriations to achieve target revenue projections. While there were some issues this year with salary imbalances, these issues are addressed moving forward. Separately, the District's preliminary budget includes a 2.0 - \$2.5% (average) salary increase, and also includes payment of those salaries for the additional pay period. The bulk of the overall salary increase projection is the result of factoring in the additional pay period.

Salary and benefit calculations are based on factoring in the additional pay period and account for the projected 21% increase in the health insurance premiums. Despite these increases, the District is projecting a FY 17-18 surplus within the preliminary budget which is on track with the previous projections for the past two years, with the District achieving a budget surplus over projections within each of the past two fiscal years.

With the support of the Board of Commissioners, the District has established a positive fund balance and policy following the posting of the (\$34,812) FY 13-14 audited operating budget fund balance deficit, and successfully addressed the (\$150,000) on average budget deficit posted for each of the five years prior to FY 13-14. Addressing the structural imbalance within the operating fund budget achieved the added benefit of reversing the downward trend of the District's bond rating.

The District's budget forecasts payment of staff at their equivalent annualized hourly salaries absent a final decision on how the District will handle the additional pay period based on the District's cash-basis for accounting. The preliminary budget was drafted to take these additional costs into account to insure that the budget is able to carry these costs. The District's personnel policy, which is the Kendall County personnel policy, states that annualized salaries are based on a 37.5 standard work week. Salary amounts in the preliminary budget have been adjusted to account for 54 work weeks of pay for all District full time staff members, and that portion of the part time staff that work a regular weekly schedule year round.

A follow-up report detailing the difference in cost associated with the additional pay period versus the increase in overall staff costs based on staff salary increases was sent for Commission review, indicating an overall associated impact of (\$15,600) for the additional pay period. The spreadsheet also included recommended staff salary increases tied to the preliminary budget figures.

Two proposed salary increase requests beyond the average range will be presented for discussion and consideration, including a promotional increase for the proposed Environmental Education Manager position, and a market-based adjustment for the District's Natural Resources Technician position.

The preliminary FY 17-18 operating budget does not currently include the proposed addition of a Pickerill-Pigott Forest Preserve Grounds Maintenance Worker, with this position's salary and benefit costs offset by a short-term lease agreement of the Pickerill house.

### **Capital Fund Budget Narrative**

The District's capital fund budgeted revenues include:

- Revenues from interest earnings
- The OSLAD-LWCF projected grant reimbursement total of \$748,250
- A \$50,000 place holder for possible donations and related expenditures for the Hoover Forest Preserve Nature Play Space project
- \$23,177 to account for the possible release of a bond held for trail improvements that were not completed by Jericho Builders at Blackberry Creek Forest Preserve.

The capital fund budget expenditures include:

- Administrative fees for debt-service fund escrow account management (Amalgamated Bank) and continuing disclosure services (Speer Financial),
- \$26,434 for consulting fees for Millbrook Bridge permitting (HLR Engineering) and grant consultant project support (Laura Stuart – Charles Shrader & Associates).

Capital fund contingencies include:

- \$50,000 for equipment purchases
- \$21,000 for trail improvements
- \$20,000 for road improvements

Capital fund project priorities include:

- Improvements and equipment replacements for Hoover Forest Preserve (\$47,450)
- Ellis house roof and exterior improvements (\$50,000)
- Master planning for Fox River Bluffs (\$7,500), Little Rock Creek (\$10,000 including funds for a phase I archaeological survey), Pickerill-Piggott (\$45,199 which includes payment of the 2017 prorated tax bill);
- \$50,000 for land acquisition at Henneberry Forest Preserve for possible purchase of a preserve maintenance access corridor
- \$17,950 representing the remaining contract amount owed to SemperFi Land, Inc. for the Henneberry Forest Preserve Restoration Project payable in FY 17-18
- \$748,250 for land acquisition of the Little Rock Creek Forest Preserve
- \$15,000 for a phase II archaeological survey of Millbrook South Forest Preserve
- \$400,000 for addressing Millbrook Bridge
- \$15,000 for grant-funded natural area restoration projects.

A review of the status of the trail improvements contract for completion of the Route 34 trail, including the approved Kendall County trail grant reimbursement, will be reviewed.

The capital budget does not currently include possible expenditures associated with the Hoover Forest Preserve negotiated crossing agreement with OmniTRAX.

**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 xx, 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

Tony Giles

Audra Hendrix

John P. Purcell

David Guritz

Director, Kendall County Forest Preserve District

Jill Ferko

County Treasurer

Wipfli LLP, Auditor

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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
<b>Beginning Balance (est.)</b>	<b>249,695</b>	<b>324,587</b>	<b>317,671</b>	<b>354,672</b>	<b>9.3%</b>
<b>REVENUE</b>					
270-1-000-1100 Current Tax	542,849	552,815	553,701	575,333	4.1%
270-1-000-1135 Interest Income	196	170	215	170	0.0%
270-1-000-1305 Bond Interest		-			
270-1-000-1325 Other Income	5,505	2,000	4,278	8,000	300.0%
270-1-000-1335 Donations - Administration	445	500	1,590	500	0.0%
270-1-100-1335 Donations - Ellis House					
270-1-110-1335 Donations - Ellis Center Camps		-			
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	4,879	2,000	0.0%
270-1-400-1335 Donations - Natural Area Volunteers		2,000	2,425	2,000	0.0%
270-1-500-1500 Picnic & Shelter Rental - Grounds & Natural Resources	6,530	6,200	5,055	6,200	0.0%
270-1-500-1503 Preserve Improvements - Grants	940	1,000		3,500	
270-1-000-1506 Public Programs Support Grants					
270-1-300-1507 Environmental Education Revenue					
270-1-301-1507 Env. Educ. - School Programs	29,504	35,960	26,699	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	68,489	79,646	-4.6%
270-1-304-1507 Env. Educ. - Other Public Programs	1,575	4,000	3,473	6,000	50.0%
270-1-305-1507 Env. Educ. - Laws of Nature					
270-1-306-1507 Env. Educ. - Other Revenue					
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	35,637	33,525	0.0%
270-1-202-1513 Hoover Campsite Rental Rev	6,150	4,500	4,970	4,500	0.0%
270-1-203-1513 Hoover Meadowhawk Rental Rev	12,294	10,500	10,906	10,500	0.0%
270-1-000-1514 Farm License Revenue	192,838	161,030	152,255	151,030	-6.2%
270-1-000-1518 Security Deposits					
270-1-100-1517 Security Deposit Rev - Ellis		-			
270-1-120-1517 Security Deposit Rev - Ellis Weddings	17,125	15,000	10,460	15,000	0.0%
270-1-121-1517 Security Deposit Rev - Ellis Other Rentals	1,375	600	2,485	600	
270-1-200-1518 Security Deposit Rev - Hoover					
270-1-201-1518 Security Deposit Rev - Hoover Bunkhouse	1,900	1,500	3,900	4,000	166.7%
270-1-202-1518 Security Deposit Rev - Hoover Campsite					
270-1-203-1518 Security Deposit Rev - Hoover Meadowhawk	5,724	5,000	7,412	6,500	30.0%
270-1-000-1519 Credit Card Revenue - All Preserves	1,463	3,300	1,818	3,300	
270-1-100-1519 Credit Card Revenue - Ellis		-			
270-1-200-1519 Credit Card Revenue - Hoover	40	-			
270-1-100-1570 Ellis Center House	1,969	-			
270-1-101-1570 Ellis Center Barn					
270-1-102-1570 Ellis Center Grounds		-			
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	23,975	25,130	0.9%
270-1-112-1570 Ellis Center Birthday Parties	9,619	9,500	6,085	9,500	0.0%
270-1-113-1570 Ellis Center Public Programs	166	2,100	2,578	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	59,212	22,000	-49.1%
270-1-121-1570 Ellis Center Other Rentals	5,192	4,500	2,582	4,500	0.0%
270-1-130-1570 Ellis Center 5K Event	3,592	4,000	2,842	4,000	0.0%
<b>Total Revenue</b>	<b>1,080,314</b>	<b>1,094,083</b>	<b>1,049,717</b>	<b>1,086,701</b>	<b>-0.7%</b>

## Kendall County Forest Preserve District Operating Fund

ACCOUNT & DESCRIPTION	ACTUAL 2016	BUDGET 2017	Est. Year End 11/30/2017	BUDGET 2018	% CHANGE IN BUDGET
<b>PERSONNEL</b>					
270-2-000-6101	123,789	126,330	125,310	131,806	4.3%
270-2-000-6102	4,842	4,000	1,623	6,200	55.0%
270-2-400-6101		-			
270-2-500-6101	133,068	138,372	138,124	147,536	6.6%
270-2-500-6102	9,928	23,616	17,799	33,196	40.6%
<b>Salary Part Time: Env. Education</b>					
270-2-301-6128	31,906	35,925	38,291	29,000	-19.3%
270-2-302-6128	16,689	26,075	17,228	26,600	2.0%
270-2-303-6128	45,955	53,293	56,996	54,927	3.1%
270-2-304-6128	4,080	3,500	4,940	5,500	57.1%
270-2-305-6128	1,656	1,750	1,456	1,750	0.0%
270-2-306-6128	40		47		
<b>Salary Part Time - Ellis</b>					
270-2-100-6122	9,756	7,962	10,234	8,033	0.9%
270-2-101-6122	6,005	7,963	6,628	8,033	0.9%
270-2-102-6122	12,048	15,925	16,036	16,066	0.9%
270-2-110-6122	3,512	8,000	1,997	5,612	-29.9%
270-2-111-6122	21,518	16,000	24,567	18,580	16.1%
270-2-112-6122	4,268	6,456	2,350	3,816	-40.9%
270-2-113-6122		1,890	966	1,190	-37.0%
270-2-114-6122		6,864	10,386	14,456	110.6%
270-2-120-6122	17,136	11,197	17,992	8,158	-27.1%
270-2-121-6122	95	2,000			
270-2-130-6122					
<b>Salary Full Time: Hoover</b>					
270-2-200-6126	16,498	23,738	21,052	25,144	5.9%
270-2-201-6126	8,249	11,869	12,900	12,572	5.9%
270-2-202-6126	4,124	5,935	6,450	6,286	5.9%
270-2-203-6126	4,125	5,935	6,450	6,286	5.9%
<b>Salary Part Time: Hoover</b>					
270-2-200-6127	11,731	18,734	17,027	19,058	1.7%
270-2-201-6127	5,691	9,367	8,515	9,529	1.7%
270-2-202-6127	2,711	4,684	4,258	4,764	1.7%
270-2-203-6127	2,893	4,684	4,247	4,764	1.7%
270-2-000-6115	4,410	4,000	3,133	3,200	-20.0%
<b>Total Personnel</b>	<b>506,723</b>	<b>586,064</b>	<b>577,003</b>	<b>612,062</b>	<b>4.4%</b>

## Kendall County Forest Preserve District Operating Fund

ACCOUNT & DESCRIPTION	ACTUAL 2016	BUDGET 2017	Est. Year End 11/30/2017	BUDGET 2018	% CHANGE IN BUDGET	
<b><u>EMPLOYEE BENEFITS</u></b>						
270-2-000-6300	IMRF/SS Expense - Administration (\$113k)	22,501	23,930	23,886	24,413	2.0%
270-2-200-6300	IMRF/SS Expense - Hoover Grounds	4,951	7,942	6,516	7,611	-4.2%
270-2-201-6300	IMRF/SS Expense - Hoover Bunkhouse	2,400	3,971	3,703	3,805	-4.2%
270-2-202-6300	IMRF/SS Expense - Hoover Campsite	1,192	1,986	1,693	1,902	-4.2%
270-2-203-6300	IMRF/SS Expense - Hoover Meadowhawk	1,220	1,986	1,879	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	4,548	4,146	-19.1%
270-2-302-6300	IMRF/SS Fund Expense - Env. Education Camps	1,800	3,719	1,893	3,500	-5.9%
270-2-303-6300	IMRF/SS Fund Expense - Env. Education Natural Beginnings	7,443	8,667	9,055	8,490	-2.0%
270-2-304-6300	IMRF/SS Fund Expense - Env. Education Other Public Programs	635	500	639	722	44.4%
270-2-305-6300	IMRF/SS Fund Expense - Env. Education Laws of Nature	207	250	225	222	-11.2%
270-2-306-6300	IMRF/SS Fund Expense - Env. Education Other Expenses	6	10	4	10	0.0%
270-2-400-6300	<b>IMRF/SS Expense - Natural Area Volunteers</b>					
270-2-500-6300	<b>IMRF/SS Expense - Grounds &amp; Nat. Resources</b>	24,652	29,230	28,446	30,536	4.5%
270-2-100-6301	IMRF & SS Expense - Ellis House	1,632	1,330	1,714	1,308	-1.7%
270-2-101-6301	IMRF & SS Expense - Ellis Barn	920	1,330	1,157	1,308	-1.7%
270-2-102-6301	IMRF & SS Expense - Ellis Grounds	1,928	2,660	2,555	2,616	-1.7%
270-2-110-6301	IMRF & SS Expense - Ellis Center Camps Expense	461	1,164	239	430	-63.1%
270-2-111-6301	IMRF & SS Expense - Ellis Center Riding Lessons Expense	3,550	2,327	3,521	1,422	-38.9%
270-2-112-6301	IMRF & SS Expense - Ellis Center Birthday Parties Expense	807	1,164	399	292	-74.9%
270-2-113-6301	IMRF & SS Expense - Ellis Center Public Programs Expense			129	91	
270-2-114-6301	IMRF & SS Expense - Sunrise Center North		1,284	1,636	1,106	-13.9%
270-2-120-6301	IMRF & SS Expense - Ellis Center Weddings Expense	2,967	2,000	3,087	624	-68.8%
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		67	0.0%
270-2-000-6839	<b>Medical Insurance - Administration</b>	17,633	19,775	18,872	33,887	71.4%
270-2-200-6839	<b>Medical Insurance - Hoover</b>					
270-2-200-6839	Medical Insurance - Hoover Grounds	9,607	5,117	4,842	5,805	13.4%
270-2-201-6839	Medical Insurance - Hoover Bunkhouse	4,803	2,559	2,421	2,902	13.4%
270-2-202-6839	Medical Insurance - Hoover Campsite	2,402	1,279	1,211	1,451	13.4%
270-2-203-6839	Medical Insurance - Hoover Meadowhawk	2,726	1,279	1,211	1,451	13.4%
270-2-400-6839	<b>Medical Insurance - Natural Area Volunteers</b>		-			
270-2-500-6839	<b>Medical Insurance - Grounds &amp; Nat. Resources</b>	28,063	39,348	29,620	35,216	25.5%
270-2-000-6838	Transfer to KC General Liability Insurance	42,316	42,079	42,079	42,079	-0.6%
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	
	<b>Total Employee Benefits</b>	<b>255,285</b>	<b>227,277</b>	<b>197,181</b>	<b>234,314</b>	<b>3.1%</b>

## Kendall County Forest Preserve District Operating Fund

ACCOUNT & DESCRIPTION	ACTUAL 2016	BUDGET 2017	Est. Year End 11/30/2017	BUDGET 2018	% CHANGE IN BUDGET
<b><u>CONTRACTUAL</u></b>					
270-2-000-6151 Contractual Recorder					
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	11,046	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	8,163	7,750	0.0%
270-2-000-6834 Farm Lease Contract Expense	683	500		500	0.0%
270-2-120-7078 Refuse Pickup - Ellis	1,604	1,700	1,292	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	190	1,000	-27.3%
270-2-113-7084 Veterinarian & Farrier - Ellis Public Programs		-			
270-2-100-7085 Memberships - Ellis House					
270-2-101-7085 Memberships - Ellis Barn					
270-2-102-7085 Memberships - Ellis Grounds					
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	2,646	3,300	0.0%
<b>Total Contractual</b>	<b>56,305</b>	<b>63,690</b>	<b>54,191</b>	<b>57,395</b>	<b>-9.9%</b>

## Kendall County Forest Preserve District Operating Fund

ACCOUNT & DESCRIPTION	ACTUAL 2016	BUDGET 2017	Est. Year End 11/30/2017	BUDGET 2018	% CHANGE IN BUDGET
<b>COMMODITIES</b>					
270-2-000-6200 Office Supplies & Postage	8,283	12,000	9,926	10,500	-12.5%
270-2-500-6217 Fuel - Gas & Oil	13,055	17,500	12,162	13,500	-22.9%
270-2-000-6240 Uniforms	177	75			
270-2-500-6240 Uniforms	1,631	1,500	1,396	1,500	0.0%
270-2-000-6351 Electric	2,660	2,700	3,151	4,000	48.1%
270-2-400-6835 Natural Area Volunteer Supplies	72	500	634	500	0.0%
270-2-000-6843 Promotion/Publicity	3,904	6,000	7,584	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	3,323	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	-			
270-2-400-6856 Natural Area Mgt Supplies					
<b>Utilities &amp; Maintenance - Hoover</b>					
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	6,746	6,500	0.0%
270-2-200-6863 Hoover - Shop Supplies	817	1,100	2,142	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	6,764	4,500	0.0%
270-2-200-6866 Hoover - Other Expenses	2,042	3,000	2,726	3,000	0.0%
<b>Utilities - Ellis</b>					
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	3,084	6,000	-21.6%
270-2-102-7076 Utilities - Ellis Grounds					
270-2-100-7077 Office Supplies & Postage - Ellis House	1,408	1,300	929	1,000	-23.1%
270-2-100-7079 Volunteer Expense - Ellis					
270-2-113-7079 Volunteer Expense - Ellis Public Programs	168	800	244	300	-62.5%
<b>Promotion/Publicity - Ellis</b>					
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%
<b>Animal Care &amp; Supplies - Ellis</b>					
270-2-110-7082 Animal Care & Supplies - Ellis Camps	771	700		350	-50.0%
270-2-111-7082 Animal Care & Supplies - Ellis Riding Lessons	5,502	700	5,254	600	-14.3%
270-2-112-7082 Animal Care & Supplies - Ellis Birthday Parties	851	1,050	-	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	625	3,400	-29.2%
<b>Horses Acquisition &amp; Tack - Ellis</b>					
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			-		
<b>Uniforms - Ellis</b>					
270-2-110-7086 Uniforms - Ellis Camps	120	75	-	50	-33.3%
270-2-111-7086 Uniforms - Ellis Riding Lessons	60	75	-	50	-33.3%
270-2-112-7086 Uniforms - Ellis Birthday Parties		75	-	50	-33.3%
270-2-113-7086 Uniforms - Ellis Public Programs		-	-		

## Kendall County Forest Preserve District Operating Fund

ACCOUNT & DESCRIPTION	ACTUAL 2016	BUDGET 2017	Est. Year End 11/30/2017	BUDGET 2018	% CHANGE IN BUDGET
270-2-120-7086		75	-	50	-33.3%
<b>Program Supplies - Ellis</b>					
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	2,818	5,000	-9.1%
<b>Total Commodities</b>	<b>119,259</b>	<b>139,385</b>	<b>126,036</b>	<b>123,110</b>	<b>-11.7%</b>
<b><u>OTHER</u></b>					
270-2-000-3913		11,253	-	10,000	-11.1%
270-2-000-6216			130		
270-2-500-6216	12,863	12,000	6,637	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	5,721	5,500	0.0%
270-2-500-6853	1,200				
270-2-000-6854	500				
270-2-500-6856					
<b>Grounds &amp; Maintenance Equipment - Ellis</b>					
270-2-100-7080	9,569	8,000	6,189	5,500	-31.3%
270-2-101-7080	1,648	2,000	2,756	2,000	0.0%
270-2-102-7080	6,219	2,320	7,354	5,500	137.1%
270-2-000-7088	756		-		
270-2-120-7088	18,425	15,000	10,460	3,000	-80.0%
270-2-121-7088		600	2,485	600	0.0%
270-2-200-7088	8,800	6,500	11,312	6,500	0.0%
270-2-000-7090	4,439		-		
270-2-100-7090					
270-2-110-7090		-			
270-2-111-7090		-			
270-2-112-7090	100	-			
270-2-113-7090					
270-2-120-7090	1	-			
270-2-121-7090		-			
270-2-130-7090					
270-2-200-7090		-			
<b>Total Other</b>	<b>74,766</b>	<b>64,373</b>	<b>54,950</b>	<b>51,800</b>	<b>-19.5%</b>
<b>Total Expenditures</b>	<b>1,012,338</b>	<b>1,080,789</b>	<b>1,009,361</b>	<b>1,078,681</b>	<b>-0.2%</b>
<b>Operating Surplus / (Deficit)</b>	<b>67,976</b>	<b>13,294</b>	<b>40,356</b>	<b>8,020</b>	<b>-39.7%</b>
<b>Ending Balance</b>	<b>317,671</b>	<b>337,881</b>	<b>358,027</b>	<b>362,692</b>	<b>7.3%</b>
<b>Summary</b>					
<b>Beginning Balance</b>	<b>249,695</b>	<b>324,587</b>	<b>317,671</b>	<b>354,672</b>	<b>9.3%</b>
<b>Total Revenue</b>	<b>1,080,314</b>	<b>1,094,083</b>	<b>1,049,717</b>	<b>1,086,701</b>	<b>-0.7%</b>
Total Personnel	506,723	586,064	577,003	612,062	4.4%
Total Employee Benefits	255,285	227,277	197,181	234,314	3.1%
Total Contractual	56,305	63,690	54,191	57,395	-9.9%
Total Commodities	119,259	139,385	126,036	123,110	-11.7%
Total Other	74,766	64,373	54,950	51,800	-19.5%
<b>Total Expenditure</b>	<b>1,012,338</b>	<b>1,080,789</b>	<b>1,009,361</b>	<b>1,078,681</b>	<b>-0.2%</b>
<b>Surplus / (Deficit)</b>	<b>67,976</b>	<b>13,294</b>	<b>40,356</b>	<b>8,020</b>	<b>-39.7%</b>
<b>Ending Balance</b>	<b>317,671</b>	<b>337,881</b>	<b>358,027</b>	<b>362,692</b>	<b>7.3%</b>

# KCFP Endowment Fund

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	8/31/2017 YTD 2017	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	841,825	842,469	842,469	842,469	842,469	0.0%
REVENUE						
280-1-000-1135 Interest Income						
280-1-000-1320 Project Fund Revenue - Subat FP	644					
Total Revenue	644	0	0	0	0	
EXPENDITURE						
280-2-000-6850 Project Fund Expense - Subat FP				0		
Total Expenditure	0	0	0	0	0	
<b>Revenue over/(under) Expenditure</b>	644	0	0	0	0	
<b>Ending Balance</b>	842,469	842,469	842,469	842,469	842,469	

## Forest Preserve Capital Projects - Series 2009

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	8/31/2017 YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
<b>Beginning Balance</b>	19,573	19,586	19,594	19,596	19,603	0.0%
<b>REVENUE</b>						
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	
<b>EXPENDITURE</b>						
290-2-000-6850 Project Fund Expense		1,552	19,594	0	19,603	
Total Expenditure	0	1,552	19,594	0	19,603	0.0%
<b>Revenue over/(under) Expenditure</b>	13	10	(19,594)	7	(19,603)	
<b>TRANFERS IN</b>						
290-2-000-6300 Transfers In						
Total Transfers In	0	0	0	0	0	
<b>TRANFERS OUT</b>						
Transfers Out						
Total Transfers Out	0	0	0	0	0	
<b>Ending Balance</b>	19,586	19,596	0	19,603	(0)	



# Forest Preserve Capital Projects - Series 2007

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	8/31/2017 YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
<b>Beginning Balance</b>	2,646,645	1,008,685	948,948	1,691,966	1,611,252	69.8%
<b>REVENUE</b>						
950-1-000-1135 Interest Income	1,422	494	500	554	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		16,040		
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	50,110	827,027	-65.4%
<b>EXPENDITURE</b>						
950-2-000-6101 Salaries	24,913	506				
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	61,950	
950-2-000-6850 Land Acquisition			1,500,000	1,528	798,250	
950-2-000-6850 Preserve Improvements		23,145	80,800	112,020	134,199	
950-2-000-6850 Building Improvements		31,398	62,000	3,745	69,000	
950-2-000-6850 Cropland Conversion		9,149	270,000	15	17,950	
950-2-000-6850 Project Fund Expense	2,349,192	16,724	389,000	8,082	499,334	
Total Expenditure	2,374,104	83,418	2,416,800	130,824	1,600,683	-33.8%
<b>Revenue over/(under) Expenditure</b>	(1,772,682)	683,281	(29,608)	(80,714)	(773,656)	
<b>TRANSFERS IN</b>						
950-1-000-1305 Transfers In - Land Acquisition	421,886					
Total Transfers In	421,886	0	0	0	0	
<b>TRANSFERS OUT</b>						
950-2-000-6300 Transfers Out - FP Operating	287,164		50,000			
Total Transfers Out	287,164	0	50,000	0	0	
<b>Ending Balance</b>	1,008,685	1,691,966	869,340	1,611,252	837,596	96.3%

## Forest Preserve Debt Service Fund - Series 2009

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<u>ACCOUNT &amp; DESCRIPTION</u>	<u>ACTUAL 2015</u>	<u>ACTUAL 2016</u>
<b>Beginning Balance</b>	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
<b>Revenue over/(under) Expenditure</b>	0	(1,552)
<b>Ending Balance</b>	<u>1,552</u>	<u>0</u>

## Forest Preserve Debt Service Fund - Series 2003/2012

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	8/31/2017 YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
<b>Beginning Balance</b>	881,488	866,887	878,770	883,431	720,181	-18.0%
<b>REVENUE</b>						
320-1-000-1100 Current Tax	352,539	391,081	397,800	223,878	402,900	
320-1-000-1135 Interest Income	666	663	500	397	500	
<b>Total Revenue</b>	<b>353,204</b>	<b>391,744</b>	<b>398,300</b>	<b>224,276</b>	<b>403,400</b>	<b>1.3%</b>
<b>EXPENDITURE</b>						
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	
<b>Total Expenditure</b>	<b>367,805</b>	<b>375,200</b>	<b>387,525</b>	<b>387,525</b>	<b>392,850</b>	<b>1.4%</b>
<b>Revenue over/(under) Expenditure</b>	<b>(14,601)</b>	<b>16,544</b>	<b>10,775</b>	<b>(163,249)</b>	<b>10,550</b>	
<b>Ending Balance</b>	<b>866,887</b>	<b>883,431</b>	<b>889,545</b>	<b>720,181</b>	<b>730,731</b>	<b>-17.9%</b>

## 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	<b>2003 Bonds</b>	235,000	12,453	<b>247,453</b>	
7/1/2013			8,693	<b>8,693</b>	
1/1/2014		250,000	8,692	<b>258,692</b>	
7/1/2014			4,505	<b>4,505</b>	
1/1/2015		265,000	4,505	<b>269,505</b>	
2003 Total			<u>750,000</u>	<u>38,848</u>	<u><b>788,848</b></u>
1/1/2013	<b>2012 Bonds</b>	25,000	20,360	<b>45,360</b>	
7/1/2013			41,875	<b>41,875</b>	
1/1/2014		15,000	41,875	<b>56,875</b>	
7/1/2014			41,725	<b>41,725</b>	
1/1/2015		15,000	41,725	<b>56,725</b>	
7/1/2015			41,575	<b>41,575</b>	
1/1/2016		295,000	41,575	<b>336,575</b>	
7/1/2016			38,625	<b>38,625</b>	
1/1/2017		315,000	38,625	<b>353,625</b>	
7/1/2017			33,900	<b>33,900</b>	
1/1/2018			<b>330,000</b>	<b>33,900</b>	<b>363,900</b>
7/1/2018				<b>28,950</b>	<b>28,950</b>
1/1/2019			345,000	28,950	<b>373,950</b>
7/1/2019				23,775	<b>23,775</b>
1/1/2020			365,000	23,775	<b>388,775</b>
7/1/2020				18,300	<b>18,300</b>
1/1/2021			385,000	18,300	<b>403,300</b>
7/1/2021				12,525	<b>12,525</b>
1/1/2022			405,000	12,525	<b>417,525</b>
7/1/2022				6,450	<b>6,450</b>
1/1/2023		430,000	6,450	<b>436,450</b>	
7/1/2023					
2012 Total		<u>2,925,000</u>	<u>595,760</u>	<u><b>3,520,760</b></u>	
<b>Totals</b>		<u><u>3,675,000</u></u>	<u><u>634,608</u></u>	<u><u><b>4,309,608</b></u></u>	

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

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	8/31/2017 YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
<b>Beginning Balance</b>	2,809,040	3,520,001	3,252,372	3,678,868	2,392,965	-26.4%
<b>REVENUE</b>						
960-1-000-1100 Current Tax	3,708,769	3,769,358	4,031,990	2,263,657	4,028,823	
960-1-000-1135 Interest Income	967	846	500	392	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	2,264,049	4,029,323	-0.1%
<b>EXPENDITURE</b>						
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%
<b>Revenue over/(under) Expenditure</b>	710,961	158,868	138,859	(1,285,904)	(241,742)	-274.1%
<b>Ending Balance</b>	3,520,001	3,678,868	3,391,231	2,392,965	2,151,223	-36.6%

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

<b>\$45,000,000 G.O. Bonds, Series 2007</b>	<b>\$9,360,000 G. O. Bonds, Series 2015</b>	<b>\$9,270,000 G. O. Bonds, Series 2016</b>	<b>\$19,130,000 G. O. Bonds, Series 2017</b>
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	Principal	Interest	Debt Service	Principal	Interest	Debt Service	Principal	Interest	Debt Service	Principal	Interest	Debt Service
1/1/2008		1,245,267	1,245,267												
7/1/2008		1,143,613	1,143,613												
1/1/2009		1,143,613	1,143,613												
7/1/2009		1,143,613	1,143,613												
1/1/2010		1,143,613	1,143,613												
7/1/2010		1,143,613	1,143,613												
1/1/2011		1,143,613	1,143,613												
7/1/2011		1,143,613	1,143,613												
1/1/2012	100,000	1,143,613	1,243,613	100,000	1,143,688	1,243,688									
7/1/2012		1,143,613	1,143,613		1,143,688	1,143,688									
1/1/2013	300,000	1,141,488	1,441,488	300,000	1,141,563	1,441,563									
7/1/2013		1,135,188	1,135,188		1,135,188	1,135,188									
1/1/2014	500,000	1,135,188	1,635,188	500,000	1,135,188	1,635,188									
7/1/2014		1,124,563	1,124,563		1,124,563	1,124,563									
1/1/2015	1,000,000	1,124,563	2,124,563	1,000,000	1,124,563	2,124,563									
7/1/2015		1,102,063	1,102,063		874,213	874,213									
1/1/2016	1,500,000	1,102,063	2,602,063	1,500,000	874,213	2,374,213	225,000	230,024	455,024						
7/1/2016		1,068,313	1,068,313		606,444	606,444		179,348	179,348	179,348					
1/1/2017	1,700,000	1,030,063	2,730,063	1,700,000	606,444	2,306,444	40,000	179,348	219,348	280,000	186,845	466,845			
7/1/2017		1,030,063	1,030,063		52,500	52,500		179,008	179,008	179,008	153,794	153,794			
1/1/2018	2,100,000	977,563	3,077,563	2,100,000	52,500	2,152,500	40,000	178,668	218,008	90,000	153,794	243,794	380,000	172,015	476,350
7/1/2018		977,563	977,563					178,668	178,668	178,668	151,994	151,994	468,750	468,750	856,350
1/1/2019	2,500,000	977,563	3,477,563	2,500,000	3,477,563	3,477,563	45,000	178,668	223,668	95,000	151,994	246,994	2,290,000	468,750	2,758,750
7/1/2019		915,063	915,063					178,285	178,285	178,285	150,094	150,094	411,500	411,500	411,500
1/1/2020	2,750,000	915,063	3,665,063	2,750,000	3,665,063	3,665,063	45,000	178,285	223,285	100,000	150,094	250,094	2,525,000	411,500	2,936,500
7/1/2020		846,313	846,313					177,768	177,768		148,094	148,094	348,375	348,375	348,375
1/1/2021	3,000,000	846,313	3,846,313	3,000,000	3,846,313	3,846,313	45,000	177,768	222,768	100,000	148,094	248,094	2,765,000	348,375	3,113,375
7/1/2021		771,313	771,313					177,250	177,250	40,000	146,094	146,094	3,255,000	279,250	3,534,250
1/1/2022	3,500,000	771,313	4,271,313	3,500,000	4,271,313	4,271,313	40,000	176,790	176,790	105,000	143,994	251,094	3,740,000	197,875	3,937,875
7/1/2022		683,813	683,813					176,790	176,790	45,000	143,994	143,994	4,175,000	104,375	4,279,375
1/1/2023	4,000,000	683,813	4,683,813	4,000,000	4,683,813	4,683,813	45,000	176,160	176,160	45,000	141,694	141,694	3,740,000	104,375	3,844,375
7/1/2023		578,813	578,813					175,530	175,530	45,000	137,094	137,094	4,175,000	104,375	4,279,375
1/1/2024	5,000,000	578,813	5,578,813	5,000,000	5,578,813	5,578,813	45,000	175,530	220,530	45,000	137,094	137,094	3,740,000	104,375	3,844,375
7/1/2024		447,563	447,563					174,900	174,900	45,000	50,356	50,356	4,175,000	104,375	4,279,375
1/1/2025	5,100,000	447,563	5,547,563	5,100,000	5,547,563	5,547,563	45,000	174,900	254,900	3,115,000	50,356	50,356	3,740,000	104,375	3,844,375
7/1/2025		313,688	313,688					127,400	127,400	6,370,000	127,400	127,400	4,175,000	104,375	4,279,375
1/1/2026	5,600,000	313,688	5,913,688	5,600,000	5,913,688	5,913,688	2,375,000	127,400	2,549,900	9,360,000	127,400	127,400	3,740,000	104,375	3,844,375
7/1/2026		166,688	166,688					127,400	127,400	9,360,000	127,400	127,400	4,175,000	104,375	4,279,375
1/1/2027	6,350,000	166,688	6,516,688	6,350,000	6,516,688	6,516,688	6,370,000	127,400	6,497,400	9,360,000	127,400	127,400	3,740,000	104,375	3,844,375
7/1/2027		166,688	166,688							9,360,000			3,740,000	104,375	3,844,375
1/1/2027										9,360,000			3,740,000	104,375	3,844,375
<b>Totals</b>															
	45,000,000	34,999,142	79,999,142	7,200,000	20,263,786	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 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	-4,268,615	-23,398,615
<b>Total</b>	<b>\$ 40,000</b>	<b>\$ 3,801,250</b>	<b>\$ 3,841,250</b>

Kendall County Forest Preserve  
Income Statement  
For Period Ended 9/30/17

10 Month Budget Percent = 83.3%

**FOREST PRESERVES & PROGRAMS**

**Beginning Balance**

<b>Revenue</b>				
Revenue - Administration	65.9%	719,815	675,721	93.9%
Revenue - Ellis House & Equestrian Center	12.6%	138,005	111,458	80.8%
Revenue - Hoover FP	5.5%	60,025	59,652	99.4%
Revenue - Env. Education	15.1%	165,038	105,803	64.1%
Revenue - Natural Area Volunteers	0.2%	2,000	2,425	121.3%
Revenue - Grounds & Natural Resources	0.7%	7,200	4,230	58.8%
<b>Total Revenue</b>	100.0%	<b>1,092,083</b>	<b>959,288</b>	<b>87.8%</b>

<b>Expenditure</b>				
Expenditure - Administration	26.8%	289,117	185,271	64.1%
Expenditure - Ellis House & Equestrian Center	17.0%	183,713	148,395	80.8%
Expenditure - Hoover FP	15.3%	165,465	144,391	87.3%
Expenditure - Env. Education	13.7%	148,213	122,065	82.4%
Expenditure - Natural Area Volunteers	0.0%	500	1,353	270.6%
Expenditure - Grounds & Natural Resources	27.2%	293,706	226,343	77.1%
<b>Total Expenditure</b>	100.0%	<b>1,080,714</b>	<b>827,818</b>	<b>76.6%</b>

**ENDING BAL**

**\$329,041**

**\$256,388**

**(46,747)**

**Surplus/(Deficit)**

**\$ 11,369**

**\$ 6,693**

**(\$53,440)**

	Current Year FY17		Prior Year FY16		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
<b>\$</b>	<b>317,672</b>	<b>\$ 317,672</b>	<b>249,695</b>	<b>\$ 249,695</b>		
Revenue						
Revenue - Administration	719,815	675,721	699,187	725,671	(49,950)	-7%
Revenue - Ellis House & Equestrian Center	138,005	111,458	115,350	116,729	(5,271)	-5%
Revenue - Hoover FP	60,025	59,652	53,525	53,122	6,530	12%
Revenue - Env. Education	165,038	105,803	138,370	103,668	2,135	2%
Revenue - Natural Area Volunteers	2,000	2,425	2,000	-	2,425	
Revenue - Grounds & Natural Resources	7,200	4,230	5,835	6,845	(2,615)	-38%
<b>Total Revenue</b>	<b>1,092,083</b>	<b>959,288</b>	<b>1,014,267</b>	<b>1,006,035</b>	<b>(46,747)</b>	<b>-5%</b>
Expenditure						
Expenditure - Administration	289,117	185,271	266,141	177,923	7,348	4%
Expenditure - Ellis House & Equestrian Center	183,713	148,395	158,694	144,158	4,237	3%
Expenditure - Hoover FP	165,465	144,391	188,319	114,767	29,624	26%
Expenditure - Env. Education	148,213	122,065	136,540	101,310	20,755	20%
Expenditure - Natural Area Volunteers	500	1,353	500	45	1,308	2907%
Expenditure - Grounds & Natural Resources	293,706	226,343	257,380	214,945	11,398	5%
<b>Total Expenditure</b>	<b>1,080,714</b>	<b>827,818</b>	<b>1,007,574</b>	<b>753,148</b>	<b>74,670</b>	<b>10%</b>
<b>ENDING BAL</b>	<b>\$329,041</b>	<b>\$449,142</b>	<b>\$256,388</b>	<b>\$502,582</b>	<b>(\$53,440)</b>	<b>-10.6%</b>
<b>Surplus/(Deficit)</b>	<b>\$ 11,369</b>	<b>\$ 131,470</b>	<b>\$ 6,693</b>	<b>\$ 252,887</b>		

Kendall County Forest Preserve  
Income Statement  
For Period Ended 9/30/17

10 Month Budget Percent = 83.3%

**FOREST PRESERVE CATEGORIES**

**Beginning Balance**

<b>Revenue</b>			
Property Tax	50.6%	536,788	97.1%
Interest Income	0.0%	162	95.3%
Other Income	0.2%	2,852	142.6%
Donations	0.6%	7,000	8.97
Rental Revenue	5.5%	53,829	127.1%
Program Revenue	25.9%	282,943	204,211
Grants	0.1%	1,000	72.2%
Farm License Revenue	14.7%	161,030	0.0%
Security Deposits	2.0%	22,100	132,668
Credit Card Revenue	0.3%	3,300	18,219
<b>Total Revenue</b>	100.0%	<b>1,092,083</b>	<b>959,288</b>

**Expenditure**

Personnel	54.2%	489,133	83.5%
Employee Benefits	21.0%	132,440	58.3%
Contractual	5.9%	51,570	81.0%
Commodities	12.9%	139,310	108,927
Other	6.0%	64,373	45,747
<b>Total Expenditure</b>	100.0%	<b>1,080,714</b>	<b>827,818</b>

**ENDING BAL**

**\$329,041**

**Surplus/(Deficit)**

**\$ 11,369**

	Current Year FY17		Prior Year FY16		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
<b>\$</b>	<b>317,672</b>	<b>\$ 317,672</b>	<b>249,695</b>	<b>\$ 249,695</b>		
Property Tax	552,815	536,788	544,343	527,875	8,913	2%
Interest Income	170	162	134	145	17	12%
Other Income	2,000	2,852		5,156	(2,304)	-45%
Donations	7,000	8,997	6,500	802	8,095	1009%
Rental Revenue	59,725	53,829	52,610	52,676	1,153	2%
Program Revenue	282,943	204,211	231,570	204,405	(194)	0%
Grants	1,000	-	940	940	(940)	-100%
Farm License Revenue	161,030	132,668	154,710	190,933	(58,265)	-31%
Security Deposits	22,100	18,219	20,500	21,946	(3,727)	-17%
Credit Card Revenue	3,300	1,661	3,900	1,157	504	44%
<b>Total Revenue</b>	<b>1,092,083</b>	<b>959,288</b>	<b>1,014,267</b>	<b>1,006,035</b>	<b>(46,747)</b>	<b>-5%</b>
<b>Expenditure</b>						
Personnel	586,064	489,133	518,974	420,211	68,922	16%
Employee Benefits	227,277	132,440	227,628	125,406	7,034	6%
Contractual	63,690	51,570	55,498	53,754	(2,184)	-4%
Commodities	139,310	108,927	144,324	101,786	7,141	7%
Other	64,373	45,747	61,150	51,990	(6,243)	-12%
<b>Total Expenditure</b>	<b>1,080,714</b>	<b>827,818</b>	<b>1,007,574</b>	<b>753,147</b>	<b>74,677</b>	<b>10%</b>
<b>ENDING BAL</b>	<b>\$329,041</b>	<b>\$ 449,142</b>	<b>\$256,388</b>	<b>\$ 502,583</b>	<b>(\$53,441)</b>	<b>-10.6%</b>
<b>Surplus/(Deficit)</b>	<b>\$ 11,369</b>	<b>\$ 131,470</b>	<b>\$ 6,693</b>	<b>\$ 252,888</b>		



Kendall County Forest Preserve  
Income Statement  
For Period Ended 9/30/17

10 Month Budget Percent = 83.3%

**ADMINISTRATION**

	Current Year FY17		Prior Year FY16		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
<b>Revenue</b>						
Property Tax	552,815	536,788	544,343	527,875	8,913	2%
Interest Income	170	162	134	145	17	12%
Other Income	2,000	2,852	-	5,156	(2,304)	-45%
Donations	500	1,590	-	445	1,145	257%
Farm License Revenue	161,030	132,668	154,710	190,933	(58,265)	-31%
Security Deposit Revenue	0.0%		-			
Credit Card Revenue	3,300	1,661		1,117	544	49%
Program Revenue	0.0%					
<b>Total Revenue</b>	<b>719,815</b>	<b>675,721</b>	<b>699,187</b>	<b>725,671</b>	<b>(49,950)</b>	<b>-7%</b>
<b>Expenditure</b>						
Personnel	134,330	110,129	125,300	113,925	(3,796)	-3%
Employee Benefits	100,784	37,081	96,243	33,777	3,304	10%
Contractual	20,450	17,303	15,408	15,739	1,564	10%
Commodities	21,100	18,328	19,350	12,739	5,589	44%
Other	12,453	2,431	9,840	1,742	689	40%
<b>Total Expenditure</b>	<b>289,117</b>	<b>185,271</b>	<b>266,141</b>	<b>177,922</b>	<b>7,349</b>	<b>4%</b>
<b>Surplus/(Deficit)</b>	<b>\$ 430,698</b>	<b>\$ 490,450</b>	<b>\$ 433,046</b>	<b>\$ 547,749</b>		



Kendall County Forest Preserve  
Income Statement  
For Period Ended 9/30/17

10 Month Budget Percent = 83.3%

**HOOVER FOREST PRESERVE**

**Revenue**  
 Donations  
 Rental Revenue  
 Security Deposit Rev  
 Program Revenue  
**Total Revenue**

**Expenditure**  
 Personnel  
 Employee Benefits  
 Contractual  
 Commodities  
 Other  
**Total Expenditure**

**Surplus/(Deficit)**

	Current Year FY17		Prior Year FY16		YTD Variance			
	Budget	YTD	%	Budget	YTD	%	\$ Change	% Change
0.0%	-	3		90			(87)	
89.2%	53,525	49,599	92.7%	46,775	46,771	100.0%	2,828	6%
10.8%	6,500	10,049	154.6%	5,500	6,221	113.1%	3,828	62%
0.0%	-	-		1,250	40	3.2%	(40)	-100%
100.0%	<b>60,025</b>	<b>59,652</b>	<b>99.4%</b>	<b>53,525</b>	<b>53,122</b>	<b>99.2%</b>	<b>6,530</b>	<b>12%</b>
51.3%	84,946	68,732	80.9%	79,114	44,685	56.5%	24,047	54%
15.8%	26,119	19,825	75.9%	49,441	25,747	52.1%	(5,923)	-23%
0.0%	-	-		-	37,722	71.2%	10,055	27%
28.9%	47,900	47,777	99.7%	53,014	6,613	98.0%	1,445	22%
3.9%	6,500	8,058	124.0%	6,750	6,613	98.0%	1,445	22%
100.0%	<b>165,465</b>	<b>144,391</b>	<b>87.3%</b>	<b>188,319</b>	<b>114,767</b>	<b>60.9%</b>	<b>29,624</b>	<b>26%</b>
		<b>\$ (105,440)</b>	<b>\$ (84,740)</b>		<b>\$ (134,794)</b>	<b>\$ (61,645)</b>		





Kendall County Forest Preserve  
Income Statement  
For Period Ended 9/30/17

10 Month Budget Percent = 83.3%

**GROUNDS & NATURAL RESOURCES**

**Revenue**  
Donations  
Grants  
Credit Card Revenue  
Rental Revenue  
**Total Revenue**

**Expenditure**  
Personnel  
Employee Benefits  
Contractual  
Commodities  
Other  
**Total Expenditure**

**Surplus/(Deficit)**

	Current Year FY17		Prior Year FY16		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
	0.0%					
	13.9%	1,000		940	(940)	
	0.0%					
	86.1%	6,200	5,835	5,905	(1,675)	-28%
	100.0%	<b>7,200</b>	<b>4,230</b>	<b>6,845</b>	<b>(2,615)</b>	<b>-38%</b>
	55.2%	161,988	146,025	120,673	11,187	9%
	23.3%	68,578	54,865	44,006	5,562	13%
	6.3%	18,640	15,490	15,457	597	4%
	9.2%	27,000	26,500	17,306	(869)	-5%
	6.0%	17,500	14,500	17,503	(5,079)	-29%
	100.0%	<b>293,706</b>	<b>226,343</b>	<b>214,945</b>	<b>11,398</b>	<b>5%</b>
		<b>\$ (286,506)</b>	<b>\$ (222,113)</b>	<b>\$ (208,100)</b>		

Kendall County Forest Preserve  
Income Statement  
For Period Ended 9/30/17

10 Month Budget Percent = 83.3%

**ELLIS HOUSE - 100**

**Revenue**  
Donations  
Security Deposit  
Credit Card Revenue  
Program Revenue  
**Total Revenue**

**Expenditure**  
Personnel  
Employee Benefits  
Contractual  
Commodities  
Other  
**Total Expenditure**

**Surplus/(Deficit)**

	Current Year FY17		Prior Year FY16		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
	-	-	2,650	-	-	-
	-	-			-	-
	-	-			(1,969)	
	-	-	<b>2,650</b>	<b>1,969</b>	<b>(1,969)</b>	
						<b>74.3%</b>
	7,962	8,702	7,400	8,056	646	8%
	1,330	1,452	1,095	1,357	95	7%
	-	-			-	
	8,950	6,919	8,650	9,817	(2,898)	-30%
	8,000	4,968	7,590	7,592	(2,624)	-35%
	<b>26,242</b>	<b>22,042</b>	<b>24,735</b>	<b>26,822</b>	<b>(4,780)</b>	<b>-18%</b>
	<b>\$ (26,242)</b>	<b>\$ (22,042)</b>	<b>\$ (22,085)</b>	<b>\$ (24,853)</b>		

30.3%  
5.1%  
0.0%  
34.1%  
30.5%  
100.0%

**ELLIS BARN - 101**

**Revenue**  
Donations  
Security Deposit  
Credit Card Revenue  
Program Revenue  
**Total Revenue**

**Expenditure**  
Personnel  
Employee Benefits  
Contractual  
Commodities  
Other  
**Total Expenditure**

**Surplus/(Deficit)**

	Current Year FY17		Prior Year FY16		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
	-	-	-	-	-	-
	-	-			-	-
	-	-			-	-
	-	-			-	-
	7,963	5,577	7,400	5,284	293	6%
	1,330	980	1,095	831	149	18%
	-	-			-	
	7,650	3,563	7,650	2,963	600	20%
	2,000	2,160	2,590	1,047	1,113	106%
	<b>18,943</b>	<b>12,280</b>	<b>18,735</b>	<b>10,125</b>	<b>2,155</b>	<b>21%</b>
	<b>\$ (18,943)</b>	<b>\$ (12,280)</b>	<b>\$ (18,735)</b>	<b>\$ (10,125)</b>		

42.0%  
7.0%  
0.0%  
40.4%  
10.6%  
100.0%





Kendall County Forest Preserve  
Income Statement  
For Period Ended 9/30/17

10 Month Budget Percent = 83.3%

**ELLIS RIDING LESSONS - 111**

	Current Year FY17		Prior Year FY16		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
<b>Revenue</b>						
Donations		-		267	(267)	-100%
Security Deposit		-			-	
Credit Card Revenue		-			-	
Program Revenue	24,905	16,659	23,000	26,018	(9,359)	-36%
<b>Total Revenue</b>	<b>26,905</b>	<b>16,659</b>	<b>25,000</b>	<b>26,285</b>	<b>(9,626)</b>	<b>-37%</b>
<b>Expenditure</b>						
Personnel	16,000	20,353	13,250	16,941	3,412	20%
Employee Benefits	2,327	2,879	2,445	2,831	48	2%
Contractual	2,750	1,529	2,750	2,293	(764)	-33%
Commodities	1,815	3,066	1,815	6,384	(3,318)	-52%
Other	-	-	750		-	
<b>Total Expenditure</b>	<b>22,892</b>	<b>27,827</b>	<b>21,010</b>	<b>28,449</b>	<b>(622)</b>	<b>-2%</b>
<b>Surplus/(Deficit)</b>	<b>\$ 4,013</b>	<b>\$ (11,169)</b>	<b>\$ 3,990</b>	<b>\$ (2,164)</b>		

**ELLIS BIRTHDAY PARTIES - 112**

	Current Year FY17		Prior Year FY16		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
<b>Revenue</b>						
Donations		-			-	
Security Deposit		-			-	
Credit Card Revenue		-			-	
Program Revenue	9,500	4,531	11,000	7,871	(3,340)	-42%
<b>Total Revenue</b>	<b>9,500</b>	<b>4,531</b>	<b>11,000</b>	<b>7,871</b>	<b>(3,340)</b>	<b>-42%</b>
<b>Expenditure</b>						
Personnel	6,456	2,054	6,625	3,691	(1,637)	-44%
Employee Benefits	1,164	328	1,222	703	(375)	-53%
Contractual	1,375	360	1,375	836	(476)	-57%
Commodities	3,405	428	3,405	916	(488)	-53%
Other	-	-	350	100	(100)	-100%
<b>Total Expenditure</b>	<b>12,400</b>	<b>3,170</b>	<b>12,977</b>	<b>6,246</b>	<b>(3,076)</b>	<b>-49%</b>
<b>Surplus/(Deficit)</b>	<b>\$ (2,900)</b>	<b>\$ 1,361</b>	<b>\$ (1,977)</b>	<b>\$ 1,625</b>		

Kendall County Forest Preserve  
Income Statement  
For Period Ended 9/30/17

10 Month Budget Percent = 83.3%

**ELLIS PUBLIC PROGRAMS - 113**

	Current Year FY17		Prior Year FY16		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
<b>Revenue</b>						
Donations	-	-	-	-	-	-
Security Deposit	-	-	-	-	-	-
Credit Card Revenue	-	-	-	-	-	-
Program Revenue	2,100	2,718	66	66	2,652	4018%
<b>Total Revenue</b>	<b>2,100</b>	<b>2,718</b>		<b>66</b>	<b>2,652</b>	<b>4018%</b>
<b>Expenditure</b>						
Personnel	1,890	1,197		168	1,197	
Employee Benefits	-	146			(22)	
Contractual	-	-	800		-	
Commodities	-	-			-	
Other	-	-			-	
<b>Total Expenditure</b>	<b>1,890</b>	<b>1,344</b>	<b>800</b>	<b>168</b>	<b>1,176</b>	
<b>Surplus/(Deficit)</b>	<b>\$ 210</b>	<b>\$ 1,374</b>	<b>\$ (800)</b>	<b>\$ (102)</b>		

**ELLIS SUNRISE CENTER - 114**

	Current Year FY17		Prior Year FY16		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
<b>Revenue</b>						
Donations	-	-	-	-	-	-
Security Deposit	-	-	-	-	-	-
Credit Card Revenue	-	-	-	-	-	-
Program Revenue	19,200	14,400	-	-	14,400	
<b>Total Revenue</b>	<b>19,200</b>	<b>14,400</b>			<b>14,400</b>	
<b>Expenditure</b>						
Personnel	6,864	9,098			9,098	
Employee Benefits	1,284	1,393			1,393	
Contractual	-	-			-	
Commodities	4,800	904			904	
Other	-	-			-	
<b>Total Expenditure</b>	<b>12,948</b>	<b>11,396</b>			<b>11,396</b>	
<b>Surplus/(Deficit)</b>	<b>\$ 6,252</b>	<b>\$ 3,004</b>				

Kendall County Forest Preserve  
Income Statement  
For Period Ended 9/30/17

10 Month Budget Percent = 83.3%

**ELLIS WEDDINGS - 120**

	Current Year FY17		Prior Year FY16		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
<b>Revenue</b>						
Donations	-	-			-	
Security Deposit	15,000	6,460	15,000	15,125	(8,665)	-57%
Credit Card Revenue	-	-			-	
Program Revenue	43,200	58,365	42,900	52,576	5,789	11%
<b>Total Revenue</b>	<b>58,200</b>	<b>64,825</b>	<b>57,900</b>	<b>67,701</b>	<b>(2,876)</b>	<b>-4%</b>
<b>Expenditure</b>						
Personnel	11,197	15,958	9,750	13,743	2,215	16%
Employee Benefits	2,000	2,706	1,798	2,428	278	11%
Contractual	19,100	16,325	19,700	18,593	(2,268)	-12%
Commodities	2,075	1,191	2,075	2,040	(849)	-42%
Other	15,000	9,865	16,700	12,326	(2,461)	-20%
<b>Total Expenditure</b>	<b>49,372</b>	<b>46,045</b>	<b>48,823</b>	<b>49,130</b>	<b>(3,085)</b>	<b>-6%</b>
<b>Surplus/(Deficit)</b>	<b>\$ 8,828</b>	<b>\$ 18,780</b>	<b>\$ 9,077</b>	<b>\$ 18,571</b>		

**ELLIS OTHER RENTALS - 121**

	Current Year FY17		Prior Year FY16		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
<b>Revenue</b>						
Donations	-	-			-	
Security Deposit	600	1,710		600	1,110	
Credit Card Revenue	-	-			-	
Program Revenue	4,500	1,927	1,800	4,812	(2,885)	
<b>Total Revenue</b>	<b>5,100</b>	<b>3,637</b>	<b>1,800</b>	<b>5,412</b>	<b>(1,775)</b>	
<b>Expenditure</b>						
Personnel	2,000	-			-	
Employee Benefits	200	-			-	
Contractual	-	-			-	
Commodities	-	-			-	
Other	600	-	60	-	-	
<b>Total Expenditure</b>	<b>2,800</b>	<b>-</b>	<b>60</b>	<b>-</b>	<b>-</b>	
<b>Surplus/(Deficit)</b>	<b>\$ 2,300</b>	<b>\$ 3,637</b>	<b>\$ 1,740</b>	<b>\$ 5,412</b>		



Kendall County Forest Preserve  
Income Statement  
For Period Ended 9/30/17

10 Month Budget Percent = 83.3%

**HOOVER GROUNDS - 200**

	Current Year FY17		Prior Year FY16		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
<b>Revenue</b>						
Donations	-	3		90	(87)	
Revenue	5,000	4,613			4,613	
Security Deposit Revenue	-	-			-	
Credit Card Revenue	-	-	1,250	40	(40)	-100%
<b>Total Revenue</b>	<b>5,000</b>	<b>4,616</b>	<b>1,250</b>	<b>130</b>	<b>4,486</b>	<b>3451%</b>
<b>Expenditure</b>						
Personnel	42,472	32,542	39,558	22,656	9,886	44%
Employee Benefits	13,059	9,620	24,721	12,799	(3,179)	-25%
Contractual	-	-	-	-	-	
Commodities	47,900	47,777	53,014	37,722	10,055	27%
Other	6,500	8,058	6,750	6,613	1,445	22%
<b>Total Expenditure</b>	<b>109,931</b>	<b>97,997</b>	<b>124,043</b>	<b>79,790</b>	<b>18,207</b>	<b>23%</b>
<b>Surplus/(Deficit)</b>	<b>\$ (104,931)</b>	<b>\$ (93,381)</b>	<b>\$ (122,793)</b>	<b>\$ (79,660)</b>		

**HOOVER BUNKHOUSE - 201**

	Current Year FY17		Prior Year FY16		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
<b>Revenue</b>						
Donations	-	-			-	
Revenue	33,525	30,065	33,525	30,232	(167)	-1%
Security Deposit Revenue	1,500	3,400	4,125	1,700	1,700	100%
Credit Card Revenue	-	-			-	
<b>Total Revenue</b>	<b>35,025</b>	<b>33,465</b>	<b>37,650</b>	<b>31,932</b>	<b>1,533</b>	<b>5%</b>
<b>Expenditure</b>						
Personnel	21,236	18,098	19,778	11,153	6,945	62%
Employee Benefits	6,530	5,153	12,360	6,324	(1,171)	-19%
Contractual	-	-			-	
Commodities	-	-			-	
Other	-	-			-	
<b>Total Expenditure</b>	<b>27,766</b>	<b>23,251</b>	<b>32,138</b>	<b>17,477</b>	<b>5,774</b>	<b>33%</b>
<b>Surplus/(Deficit)</b>	<b>\$ 7,259</b>	<b>\$ 10,214</b>	<b>\$ 5,512</b>	<b>\$ 14,455</b>		

Kendall County Forest Preserve  
Income Statement  
For Period Ended 9/30/17

10 Month Budget Percent = 83.3%

**HOOVER CAMPSITE - 202**

	Current Year FY17		Prior Year FY16		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
<b>Revenue</b>						
Donations	-	-			-	
Revenue	4,500	4,465	3,750	5,150	(685)	-13%
Security Deposit Revenue	-	-			-	
Credit Card Revenue	-	-			-	
<b>Total Revenue</b>	<b>4,500</b>	<b>4,465</b>	<b>3,750</b>	<b>5,150</b>	<b>(685)</b>	<b>-13%</b>
<b>Expenditure</b>						
Personnel	10,619	9,050	9,889	5,443	3,607	66%
Employee Benefits	3,265	2,455	6,180	3,154	(699)	-22%
Contractual	-	-	-	-	-	
Commodities	-	-	-	-	-	
Other	-	-	-	-	-	
<b>Total Expenditure</b>	<b>13,884</b>	<b>11,505</b>	<b>16,069</b>	<b>8,597</b>	<b>2,908</b>	<b>34%</b>
<b>Surplus/(Deficit)</b>	<b>\$ (9,384)</b>	<b>\$ (7,040)</b>	<b>\$ (12,319)</b>	<b>\$ (3,447)</b>		

**HOOVER MEADOWHAWK LODGE - 203**

	Current Year FY17		Prior Year FY16		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
<b>Revenue</b>						
Donations	-	-			-	
Revenue	10,500	10,456	9,500	11,389	(933)	-8%
Security Deposit Revenue	5,000	6,649	1,375	4,521	2,128	47%
Credit Card Revenue	-	-			-	
<b>Total Revenue</b>	<b>15,500</b>	<b>17,106</b>	<b>10,875</b>	<b>15,910</b>	<b>1,196</b>	<b>8%</b>
<b>Expenditure</b>						
Personnel	10,619	9,041	9,889	5,432	3,609	66%
Employee Benefits	3,265	2,597	6,180	3,470	(873)	-25%
Contractual	-	-	-	-	-	
Commodities	-	-	-	-	-	
Other	-	-	-	-	-	
<b>Total Expenditure</b>	<b>13,884</b>	<b>11,639</b>	<b>16,069</b>	<b>8,902</b>	<b>2,737</b>	<b>31%</b>
<b>Surplus/(Deficit)</b>	<b>\$ 1,616</b>	<b>\$ 5,467</b>	<b>\$ (5,194)</b>	<b>\$ 7,008</b>		

Kendall County Forest Preserve  
Income Statement  
For Period Ended 9/30/17

10 Month Budget Percent = 83.3%

**ENVIRONMENTAL EDUCATION - 300**

	Current Year FY17		Prior Year FY16		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
<b>Revenue</b>						
Donations		-	500		-	
Security Deposit		-			-	
Credit Card Revenue		-			-	
Program Revenue		-			-	
<b>Total Revenue</b>		<b>500</b>	<b>500</b>	<b>-</b>	<b>-</b>	
<b>Expenditure</b>						
Personnel		-			-	
Employee Benefits		-			-	
Contractual		-			-	
Commodities		-			-	
Other		-			-	
<b>Total Expenditure</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Surplus/(Deficit)</b>		<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ -</b>	

**ENV. EDUCATION SCHOOL PROGRAMS - 301**

	Current Year FY17		Prior Year FY16		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
<b>Revenue</b>						
Donations						
Security Deposit						
Credit Card Revenue						
Program Revenue	35,960	18,796	44,000	21,546	(2,750)	-13%
<b>Total Revenue</b>	<b>35,960</b>	<b>18,796</b>	<b>44,000</b>	<b>21,546</b>	<b>(2,750)</b>	<b>-13%</b>
<b>Expenditure</b>						
Personnel	35,925	31,048	32,037	23,596	7,452	32%
Employee Benefits	5,124	3,672	4,676	3,256	416	13%
Contractual	-	-			-	
Commodities	950	187	950	210	(23)	-11%
Other	-	-			-	
<b>Total Expenditure</b>	<b>41,999</b>	<b>34,907</b>	<b>37,663</b>	<b>27,062</b>	<b>7,845</b>	<b>29%</b>
<b>Surplus/(Deficit)</b>	<b>\$ (6,039)</b>	<b>\$ (16,111)</b>	<b>\$ 6,337</b>	<b>\$ (5,516)</b>		

Kendall County Forest Preserve  
Income Statement  
For Period Ended 9/30/17

10 Month Budget Percent = 83.3%

**ENV. EDUCATION CAMPS - 302**

	Current Year FY17		Prior Year FY16		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
<b>Revenue</b>						
Donations		-			-	
Security Deposit					-	
Credit Card Revenue		23,060	18,760	18,760	4,300	23%
<b>Program Revenue</b>	39,118	<b>23,060</b>	32,970	<b>18,760</b>	<b>4,300</b>	<b>23%</b>
<b>Total Revenue</b>	<b>39,118</b>	<b>23,060</b>	<b>32,970</b>	<b>18,760</b>	<b>4,300</b>	<b>23%</b>
<b>Expenditure</b>						
Personnel	26,075	17,195	24,652	16,689	506	3%
Employee Benefits	3,719	1,964	4,111	1,800	164	9%
Contractual	-	-	4,200	4,424	(1,383)	-31%
Commodities	3,000	3,041				
Other	-	-				
<b>Total Expenditure</b>	<b>32,794</b>	<b>22,200</b>	<b>32,963</b>	<b>22,913</b>	<b>(713)</b>	<b>-3%</b>
<b>Surplus/(Deficit)</b>	<b>\$ 6,324</b>	<b>\$ 860</b>	<b>\$ 7</b>	<b>\$ (4,153)</b>		

**ENV. EDUCATION NATURAL BEGINNINGS - 303**

	Current Year FY17		Prior Year FY16		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
<b>Revenue</b>						
Donations		4,879	2,000		4,879	
Security Deposit					-	
Credit Card Revenue		55,463	52,900	62,120	(6,657)	-11%
<b>Program Revenue</b>	83,460	<b>60,342</b>	<b>54,900</b>	<b>62,120</b>	<b>(1,778)</b>	<b>-3%</b>
<b>Total Revenue</b>	<b>83,460</b>	<b>60,342</b>	<b>54,900</b>	<b>62,120</b>	<b>(1,778)</b>	<b>-3%</b>
<b>Expenditure</b>						
Personnel	53,293	46,780	41,711	35,087	11,693	33%
Employee Benefits	8,667	7,349	6,298	5,739	1,610	28%
Contractual	-	-				
Commodities	4,000	3,954	3,000	2,595	1,359	52%
Other	-	-				
<b>Total Expenditure</b>	<b>65,960</b>	<b>58,083</b>	<b>51,009</b>	<b>43,421</b>	<b>14,662</b>	<b>34%</b>
<b>Surplus/(Deficit)</b>	<b>\$ 19,500</b>	<b>\$ 2,259</b>	<b>\$ 3,891</b>	<b>\$ 18,699</b>		



Kendall County Forest Preserve  
Income Statement  
For Period Ended 9/30/17

10 Month Budget Percent = 83.3%

**ENV. EDUCATION PUBLIC PROGRAMS - 304**

	Current Year FY17		Prior Year FY16		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
<b>Revenue</b>						
Donations					-	
Security Deposit					-	
Credit Card Revenue		3,605	6,000	1,242	2,363	190%
<b>Program Revenue</b>	<b>4,000</b>	<b>3,605</b>	<b>6,000</b>	<b>1,242</b>	<b>2,363</b>	<b>190%</b>
<b>Total Revenue</b>						
	100.0%	90.1%		20.7%		
<b>Expenditure</b>						
Personnel	3,500	3,909	3,244	3,145	764	24%
Employee Benefits	500	509	641	529	(20)	-4%
Contractual	-	-			-	
Commodities	700	319	1,000	604	(285)	-47%
Other	-	-			-	
<b>Total Expenditure</b>	<b>4,700</b>	<b>4,737</b>	<b>4,885</b>	<b>4,278</b>	<b>459</b>	<b>11%</b>
	100.0%	100.8%		87.6%		
<b>Surplus/(Deficit)</b>	<b>\$(700)</b>	<b>\$(1,132)</b>	<b>\$1,115</b>	<b>\$(3,036)</b>		

**ENV. EDUCATION LAWS OF NATURE - 305**

	Current Year FY17		Prior Year FY16		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
<b>Revenue</b>						
Donations					-	
Security Deposit					-	
Credit Card Revenue					-	
<b>Program Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>						
<b>Expenditure</b>						
Personnel	1,750	1,397	1,040	1,513	(116)	-8%
Employee Benefits	250	219	80	184	35	19%
Contractual	-	-			-	
Commodities	750	471	1,000	642	(171)	-27%
Other	-	-			-	
<b>Total Expenditure</b>	<b>2,750</b>	<b>2,088</b>	<b>2,120</b>	<b>2,339</b>	<b>(251)</b>	<b>-11%</b>
	100.0%	75.9%		110.3%		
<b>Surplus/(Deficit)</b>	<b>\$(2,750)</b>	<b>\$(2,088)</b>	<b>\$(2,120)</b>	<b>\$(2,339)</b>		

Kendall County Forest Preserve  
Income Statement  
For Period Ended 9/30/17

10 Month Budget Percent = 83.3%

**ENV. EDUCATION OTHER PROGRAMS - 306**

**Revenue**  
Donations  
Security Deposit  
Credit Card Revenue  
Program Revenue  
**Total Revenue**

**Expenditure**  
Personnel  
Employee Benefits  
Contractual  
Commodities  
Other  
**Total Expenditure**

**Surplus/(Deficit)**

	Current Year FY17		Prior Year FY16		YTD Variance	
	Budget	YTD	%	Budget	YTD	%
	-	-		-	-	
	1,750	47	2.7%	40	7	18.1%
	250	4	1.4%	6	(2)	-39.8%
	-	-		-	-	
	750	-	0.0%	1,250	(1,250)	
	-	-		-	-	
	<b>2,750</b>	<b>51</b>	<b>1.8%</b>	<b>7,900</b>	<b>1,296</b>	<b>16.4%</b>
	<b>\$ (2,750)</b>	<b>\$ (51)</b>		<b>\$ (7,900)</b>	<b>\$ (1,296)</b>	
						<b>-96%</b>

63.6%  
9.1%  
0.0%  
27.3%  
0.0%  
100.0%