

ORDINANCE #11-16-02
COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE

AN ORDINANCE SETTING FORTH THE ANNUAL BUDGET OF THE KENDALL COUNTY FOREST PRESERVE DISTRICT FOR THE FISCAL YEAR BEGINNING DECEMBER 1, 2016 AND ENDING NOVEMBER 30, 2017

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, 2016 AND ENDING NOVEMBER 30, 2017

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, 2016.

	Fund 270	Fund 290	Fund 320	Fund 950	Fund 960	Total Est.
	Operating	Capital	Debt Series	Capital	Debt Series	Balances
	Fund	Projects	2003/2012	Projects	2007/2015/2016	
Estimated Beginning Balance December 1, 2016	\$ 324,587	\$ 19,594	\$ 878,770	\$ 948,948	\$ 3,635,059	\$ 5,806,958
Estimated Revenue & Transfers In	1,092,083	-	398,300	2,387,192	4,032,490	7,910,065
Estimated Expenditure & Transfers Out	1,080,714	19,594	387,525	2,416,800	3,893,631	7,798,264
Estimated Ending Balance November 30, 2017	\$ 335,956	\$ -	\$ 889,545	\$ 919,340	\$ 3,773,918	\$ 5,918,759

Estimated Receipts:

270-1-XXX-XXXX	FY 16-17 Operating Revenue	\$ 1,092,083
320-1-000-1100	Current Tax - FP Debt 2012 Refunding	398,300
950-1-000-XXXX	FY 16-17 FP Capital Series 2007	2,387,192
960-1-000-1100	Current Tax - FP Debt 2007/2015/2016	4,032,490
	Total Receipts	\$ 7,910,065

SECTION 2

That the several sums of money hereinafter set forth are hereby appropriated for the fiscal year of the Kendall County Forest Preserve

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

Estimated Expenditures:

270-2-XXX-XXXX	FY16-17 Operating Expenditures	\$ 1,080,714
290-2-000-6850	Capital Project Series 2009	\$ 19,594
320-2-000-XXXX	Debt Fund Series 2003/2012	387,525
950-2-000-XXXX	Capital Project Series 2007	2,416,800
960-2-000-XXXX	Debt Fund Series 2007/2015/2016	3,893,631
	Total Expenditures	\$ 7,798,264

STATE OF ILLINOIS
COUNTY OF KENDALL
- FILED -

NOV 15 2016

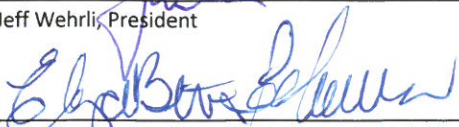
Debbie Hiebert COUNTY CLERK
 KENDALL COUNTY

Approved this 15th Day of November, 2016.

Signed:



Jeff Wehrli, President



Elizabeth Flowers, Secretary

Kendall County Forest Preserve District Operating Fund

ACCOUNT & DESCRIPTION	BUDGET 2016	Est. Year End 11/30/2016	BUDGET 2017	% CHANGE IN BUDGET
Beginning Balance		249,695	324,587	30.0%
REVENUE				
270-1-000-1100 Current Tax	544,343	544,343	552,815	1.6%
270-1-000-1135 Interest Income	134	161	170	26.9%
270-1-000-1325 Other Income	-	4,792	2,000	
270-1-000-1335 Donations - Administration	-	445	500	
270-1-100-1335 Donations - Ellis House	-			
270-1-110-1335 Donations - Ellis Center Camps	-			
270-1-111-1335 Donations - Ellis Equestrian Center	2,000	467	2,000	0.0%
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	2,000		2,000	0.0%
270-1-400-1335 Donations - Natural Area Volunteers	2,000		2,000	0.0%
270-1-500-1500 Picnic & Shelter Rental - Grounds & Natural Resources	5,835	6,255	6,200	6.3%
270-1-000-1503 Preserve Improvements - Grants		8,494		
270-1-500-1503 Preserve Improvements - Grants		940	1,000	
2701-000-1506 Public Programs Support Grants				
270-1-300-1507 Environmental Education Revenue				
270-1-301-1507 Env. Educ. - School Programs	44,000	28,611	35,960	-18.3%
270-1-302-1507 Env. Educ. - Camps	32,970	18,760	39,118	18.6%
270-1-303-1507 Env. Educ. - Natural Beginnings	52,900	73,928	83,460	57.8%
270-1-304-1507 Env. Educ. - Other Public Programs	6,000	1,377	4,000	-33.3%
270-1-305-1507 Env. Educ. - Laws of Nature				
270-1-306-1507 Env. Educ. - Other Revenue				
270-1-200-1513 Hoover Revenue (YAA License)			2,000	
270-1-200-1513 Hoover Revenue (Residence Lease)			3,000	
270-1-201-1513 Hoover Bunkhouse Rental Rev	33,525	33,062	33,525	0.0%
270-1-202-1513 Hoover Campsite Rental Rev	3,750	5,500	4,500	20.0%
270-1-203-1513 Hoover Meadowhawk Rental Rev	9,500	12,129	10,500	10.5%
2701-000-1514 Farm License Revenue	154,710	202,933	161,030	4.1%
2701-000-1518 Security Deposits				
270-1-100-1517 Security Deposit Rev - Ellis	-		-	
270-1-120-1517 Security Deposit Rev - Ellis Weddings	15,000	17,125	15,000	0.0%
270-1-121-1517 Security Deposit Rev - Ellis Other Rentals		1,050	600	
270-1-200-1518 Security Deposit Rev - Hoover				
270-1-201-1518 Security Deposit Rev - Hoover Bunkhouse	4,125	1,800	1,500	-63.6%
270-1-202-1518 Security Deposit Rev - Hoover Campsite				
270-1-203-1518 Security Deposit Rev - Hoover Meadowhawk	1,375	4,891	5,000	263.6%
270-1-000-1519 Credit Card Revenue - All Preserves		1,371	3,300	
270-1-100-1519 Credit Card Revenue - Ellis	2,650		-	-100.0%
270-1-200-1519 Credit Card Revenue - Hoover	1,250	40	-	-100.0%

Kendall County Forest Preserve District Operating Fund

ACCOUNT & DESCRIPTION	BUDGET 2016	Est. Year End 11/30/2016	BUDGET 2017	% CHANGE IN BUDGET
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	13,000	5,660	13,000	0.0%
270-1-111-1570 Ellis Center Riding Lessons	23,000	32,563	24,905	8.3%
270-1-112-1570 Ellis Center Birthday Parties	11,000	9,260	9,500	-13.6%
270-1-113-1570 Ellis Center Public Programs		66	2,100	
270-1-114-1570 Sunrise Center North License Agreement			19,200	
270-1-120-1570 Ellis Center Weddings	42,900	57,176	43,200	0.7%
270-1-121-1570 Ellis Center Other Rentals	1,800	5,192	4,500	150.0%
270-1-130-1570 Ellis Center 5K Event	4,000	3,592	4,000	0.0%
Total Revenue	1,014,267	1,084,042	1,092,083	7.7%
<u>PERSONNEL</u>				
270-2-000-6101 Salary - Full Time Administration	117,800	125,338	126,330	7.2%
270-2-000-6102 Salary - Part Time Administration	4,000	4,800	4,000	0.0%
270-2-500-6101 Salary - Full Time Grounds & Natural Resources	128,384	133,970	138,372	7.8%
270-2-500-6102 Salary - Part Time Grounds & Natural Resources	17,641	9,728	23,616	33.9%
Salary Part Time: Env. Education				
270-2-301-6128 Env. Educ. PT Salary - School Programs Expense	32,037	30,393	35,925	12.1%
270-2-302-6128 Env. Educ. PT Salary - Camps Expense	24,652	18,206	26,075	5.8%
270-2-303-6128 Env. Educ. PT Salary - Natural Beginnings Expense	41,711	43,869	53,293	27.8%
270-2-304-6128 Env. Educ. PT Salary - Other Public Programs Expense	3,244	3,756	3,500	7.9%
270-2-305-6128 Env. Educ. PT Salary - Laws of Nature	1,040	1,714	1,750	68.3%
270-2-306-6128 Env. Educ. PT Salary - Other Expense		40		
Salary Part Time - Ellis				
270-2-100-6122 Salary PT - Ellis House	7,400	9,793	7,962	7.6%
270-2-101-6122 Salary PT - Ellis Barn	7,400	6,112	7,963	7.6%
270-2-102-6122 Salary PT - Ellis Grounds	14,800	11,992	15,925	7.6%
270-2-110-6122 Salary PT - Ellis Center Camps Expense	6,625	3,512	8,000	20.8%
270-2-111-6122 Salary PT - Ellis Center Riding Lessons Expense	13,250	20,869	16,000	20.8%
270-2-112-6122 Salary PT - Ellis Center Birthday Parties Expense	6,625	4,257	6,456	-2.6%
270-2-113-6122 Salary PT - Ellis Center Public Programs Expense			1,890	
270-2-114-6122 Salary PT - Ellis Sunrise License Agreement			6,864	
270-2-120-6122 Salary PT - Ellis Center Weddings Expense	9,750	17,365	11,197	14.8%
270-2-121-6122 Salary PT - Ellis Center Other Rentals Expense			2,000	
Salary Full Time: Hoover				
270-2-200-6126 Salary FT - Hoover Grounds	30,473	16,529	23,738	-22.1%
270-2-201-6126 Salary FT - Hoover Bunkhouse	15,236	8,265	11,869	-22.1%
270-2-202-6126 Salary FT - Hoover Campsite	7,618	4,132	5,935	-22.1%
270-2-203-6126 Salary FT - Hoover Meadowhawk	7,618	4,133	5,935	-22.1%
Salary Part Time: Hoover				
270-2-200-6127 Salary PT - Hoover Grounds	9,085	11,316	18,734	106.2%
270-2-201-6127 Salary PT - Hoover Bunkhouse	4,542	5,467	9,367	106.2%
270-2-202-6127 Salary PT - Hoover Campsite	2,271	2,587	4,684	106.2%
270-2-203-6127 Salary PT - Hoover Meadowhawk	2,271	2,786	4,684	106.2%
270-2-000-6115 Board Per Diem	3,500	4,658	4,000	14.3%
Total Personnel	518,973	505,587	586,064	12.9%

Kendall County Forest Preserve District Operating Fund

ACCOUNT & DESCRIPTION	BUDGET 2016	Est. Year End 11/30/2016	BUDGET 2017	% CHANGE IN BUDGET	
<u>EMPLOYEE BENEFITS</u>					
270-2-000-6300	IMRF/SS Expense - Administration (\$113k)	21,734	22,653	23,930	10.1%
270-2-200-6300	IMRF/SS Expense - Hoover Grounds	7,169	4,877	7,942	10.8%
270-2-201-6300	IMRF/SS Expense - Hoover Bunkhouse	3,584	2,356	3,971	10.8%
270-2-202-6300	IMRF/SS Expense - Hoover Campsite	1,792	1,169	1,986	10.8%
270-2-203-6300	IMRF/SS Expense - Hoover Meadowhawk	1,792	1,200	1,986	10.8%
270-2-300-6300	IMRF/SS Fund Expense - Env. Education				
270-2-301-6300	IMRF/SS Fund Expense - Env. Education School Programs	4,676	4,114	5,124	9.6%
270-2-302-6300	IMRF/SS Fund Expense - Env. Education Camps	4,111	1,964	3,719	-9.5%
270-2-303-6300	IMRF/SS Fund Expense - Env. Education Natural Beginnings	6,298	7,139	8,667	37.6%
270-2-304-6300	IMRF/SS Fund Expense - Env. Education Other Public Programs	641	610	500	-22.0%
270-2-305-6300	IMRF/SS Fund Expense - Env. Education Laws of Nature	80	213	250	212.5%
270-2-306-6300	IMRF/SS Fund Expense - Env. Education Other Expenses	-	7	10	
270-2-500-6300	IMRF/SS Expense - Grounds & Nat. Resources	26,941	24,668	29,230	8.5%
270-2-100-6301	IMRF & SS Expense - Ellis House	1,095	1,634	1,330	21.5%
270-2-101-6301	IMRF & SS Expense - Ellis Barn	1,095	938	1,330	21.5%
270-2-102-6301	IMRF & SS Expense - Ellis Grounds	2,191	1,904	2,660	21.4%
270-2-110-6301	IMRF & SS Expense - Ellis Center Camps Expense	1,222	461	1,164	-4.7%
2702-111-6301	IMRF & SS Expense - Ellis Center Riding Lessons Expense	2,445	3,482	2,327	-4.8%
270-2-112-6301	IMRF & SS Expense - Ellis Center Birthday Parties Expense	1,222	806	1,164	-4.7%
270-2-114 -6301	IMRF & SS Expense - Sunrise Center North			1,284	
270-2-120-6301	IMRF & SS Expense - Ellis Center Weddings Expense	1,798	3,006	2,000	11.2%
270-2-121-6301	IMRF & SS Expense - Ellis Center Other Rentals Expense			200	
270-2-130-6301	IMRF & SS Expense - Ellis Center 5K Event Expense	206	71	67	-67.5%
270-2-000-6839	Medical Insurance - Administration	17,430	17,618	19,775	13.5%
	Medical Insurance - Hoover				
270-2-200-6839	Medical Insurance - Hoover Grounds	17,552	10,063	5,117	-70.8%
270-2-201-6839	Medical Insurance - Hoover Bunkhouse	8,776	5,032	2,559	-70.8%
270-2-202-6839	Medical Insurance - Hoover Campsite	4,388	2,516	1,279	-70.9%
270-2-203-6839	Medical Insurance - Hoover Meadowhawk	4,388	2,869	1,279	-70.9%
270-2-400-6839	Medical Insurance - Natural Area Volunteers	-		-	
270-2-500-6839	Medical Insurance - Grounds & Nat. Resources	27,924	28,075	39,348	40.9%
270-2-000-6838	Transfer to KC General Liability Insurance	42,079	40,980	42,079	0.0%
270-2-000-6838	Insurance Claim Deductible Repayment to KC	5,000	5,000	5,000	0.0%
270-2-000-6859	Insurance Deductible	10,000	59,155	10,000	0.0%
	Total Employee Benefits	227,628	254,580	227,277	-0.2%
<u>CONTRACTUAL</u>					
270-2-000-6203	Dues/Memberships	1,600	1,118	1,600	0.0%
270-2-000-6204	Conferences	1,858	1,829	2,000	7.6%
270-2-500-6207	Telephone - Grounds & Natural Resources	7,840	10,795	10,890	38.9%
270-2-000-6209	Legal Publications	400	46	400	0.0%
270-2-000-6215	Contractual Services (RecPro Software)	3,550	1,636	3,550	0.0%

Kendall County Forest Preserve District Operating Fund

ACCOUNT & DESCRIPTION	BUDGET 2016	Est. Year End 11/30/2016	BUDGET 2017	% CHANGE IN BUDGET
270-2-000-6549 Audit	7,500	7,500	7,500	0.0%
270-2-500-6847 Refuse Pickup - Grounds & Natural Resources	7,650	7,311	7,750	1.3%
270-2-000-6834 Farm Lease Contract Expense	500	745	500	0.0%
270-2-120-7078 Refuse Pickup - Ellis	1,700	1,451	1,700	0.0%
270-2-000-7079 Environmental Education Presenters			1,600	
270-2-110-7084 Veterinarian & Farrier - Ellis Camps	1,375	1,040	1,375	0.0%
270-2-111-7084 Veterinarian & Farrier - Ellis Riding Lessons	2,750	2,926	2,750	0.0%
2702-112-7084 Veterinarian & Farrier - Ellis Birthday Parties	1,375	1,040	1,375	0.0%
270-2-113-7084 Veterinarian & Farrier - Ellis Public Programs			-	
270-2-120-7089 Event Tent Lease - Ellis Weddings	17,400	17,400	17,400	0.0%
270-2-000-7090 Credit Card Fee		4,009	3,300	
Total Contractual	55,498	58,846	63,690	14.8%
<u>COMMODITIES</u>				
270-2-000-6200 Office Supplies & Postage	12,000	7,985	12,000	0.0%
270-2-500-6217 Fuel -Gas & Oil	17,500	13,253	17,500	0.0%
270-2-500-6240 Uniforms	1,000	1,697	1,500	50.0%
270-2-000-6351 Electric	3,450	2,652	2,700	-21.7%
270-2-400-6835 Natural Area Volunteer Supplies	500	79	500	0.0%
270-2-000-6843 Promotion/Publicity	3,500	3,917	6,000	71.4%
270-2-000-6844 Newsletter	400	209	400	0.0%
270-2-500-6848 Gas - Grounds & Natural Resources	2,500	2,267	2,500	0.0%
270-2-300-6849 Environmental Education				
270-2-301-6849 Env. Educ. - School Programs Expense	950	369	950	0.0%
270-2-302-6849 Env. Educ. - Camps Expense	4,200	4,840	3,000	-28.6%
270-2-303-6849 Env. Educ. - Natural Beginnings Expense	3,000	3,048	4,000	33.3%
270-2-304-6849 Env. Educ. - Other Public Programs Expense	1,000	658	700	-30.0%
270-2-305-6849 Env. Educ. - Laws of Nature Expense	1,000	786	750	-25.0%
270-2-306-6849 Env. Educ. - Other Expense (Contractual Instr.)	7,900	1,364	-	-100.0%
<u>Utilities & Maintenance - Hoover</u>				
270-2-200-6860 Hoover - Gas	8,450	4,099	5,000	-40.8%
270-2-200-6861 Hoover - Electric	21,464	16,725	18,000	-16.1%
270-2-200-6862 Hoover - Other Utilities	12,000	5,180	6,500	-45.8%
270-2-200-6863 Hoover - Shop Supplies	1,100	891	1,100	0.0%
270-2-200-6864 Hoover - Building Maintenance	6,800	12,151	9,800	44.1%
270-2-200-6865 Hoover - Grounds Maintenance	1,100	3,609	4,500	309.1%
270-2-200-6866 Hoover - Other Expenses	2,100	2,228	3,000	42.9%
<u>Utilities - Ellis</u>				
270-2-100-7076 Utilities - Ellis House	7,650	10,074	7,650	0.0%
270-2-101-7076 Utilities - Ellis Barn	7,650	3,669	7,650	0.0%
270-2-102-7076 Utilities - Ellis Grounds				

Kendall County Forest Preserve District Operating Fund

ACCOUNT & DESCRIPTION	BUDGET 2016	Est. Year End 11/30/2016	BUDGET 2017	% CHANGE IN BUDGET
270-2-100-7077 Office Supplies & Postage - Ellis House	1,000	1,471	1,300	30.0%
270-2-100-7079 Volunteer Expense - Ellis				
270-2-113-7079 Volunteer Expense - Ellis Public Programs	800	183	800	0.0%
Promotion/Publicity - Ellis				
270-2-110-7081 Promotion/Publicity - Ellis Camps	500		500	0.0%
270-2-111-7081 Promotion/Publicity - Ellis Riding Lessons	1,000		1,000	0.0%
270-2-112-7081 Promotion/Publicity - Ellis Birthday Parties	1,000		1,000	0.0%
270-2-120-7081 Promotion/Publicity - Ellis Weddings	2,000	2,821	2,000	0.0%
270-2-130-7081 Promotion/Publicity - Ellis 5k			500	
Animal Care & Supplies - Ellis				
270-2-110-7082 Animal Care & Supplies - Ellis Camps	700	841	700	0.0%
270-2-111-7082 Animal Care & Supplies - Ellis Riding Lessons	700	5,561	700	0.0%
270-2-112-7082 Animal Care & Supplies - Ellis Birthday Parties	1,050	928	1,050	0.0%
270-2-113-7082 Animal Care & Supplies - Ellis Public Programs				
270-2-114-7082 Animal Care & Supplies - Sunrise Center North			4,800	
Horses Acquisition & Tack - Ellis				
270-2-110-7083 Horses Acquisition & Tack - Ellis Camps	40		40	0.0%
270-2-111-7083 Horses Acquisition & Tack - Ellis Riding Lessons	40	1,964	40	0.0%
270-2-112-7083 Horses Acquisition & Tack - Ellis Birthday Parties	80		80	0.0%
270-2-113-7083 Horses Acquisition & Tack - Ellis Public Programs				
Uniforms - Ellis				
270-2-110-7086 Uniforms - Ellis Camps	75	131	75	0.0%
270-2-111-7086 Uniforms - Ellis Riding Lessons	75	65	75	0.0%
270-2-112-7086 Uniforms - Ellis Birthday Parties	75		75	0.0%
270-2-120-7086 Uniforms - Ellis Weddings	75		75	0.0%
Program Supplies - Ellis				
270-2-110-7087 Program Supplies - Ellis Camps	600	17	600	0.0%
270-2-112-7087 Program Supplies - Ellis Birthday Parties	1,200	162	1,200	0.0%
270-2-113-7087 Program Supplies - Ellis Public Programs				
270-2-130-7087 Program Supplies - Ellis 5K	600	1,224	1,500	150.0%
270-2-500-7089 Supplies - Shop	5,500	3,332	5,500	0.0%
Total Commodities	144,324	120,450	139,310	-3.5%
<u>OTHER</u>				
270-2-000-3913 Contingency	9,840		11,253	14.4%
270-2-500-6216 Equipment - Grounds & Natural Resources	9,000	14,026	12,000	33.3%
270-2-000-6853 Preserve Improvements		6,042	1,200	
270-2-500-6837 Preserve Improvements - Grounds & Natural Resources	5,500	4,739	5,500	0.0%
270-2-500-6853 Preserve Improvements		1,200		
270-2-000-6854 Contributions		500		
Grounds & Maintenance Equipment - Ellis				
270-2-100-7080 Grounds & Maint. - Ellis House	7,590	9,381	8,000	5.4%
270-2-101-7080 Grounds & Maint. - Ellis Barn	2,590	1,152	2,000	-22.8%
270-2-102-7080 Grounds & Maint. - Ellis Grounds	2,320	5,667	2,320	0.0%
270-2-000-7088 Security Deposit Refunds		825		
270-2-120-7088 Security Deposit Refunds - Ellis Weddings	15,000	17,918	15,000	0.0%
270-2-121-7088 Security Deposit Refunds - Ellis House			600	
270-2-200-7088 Security Deposit Refunds - Hoover	5,500	8,127	6,500	18.2%

Kendall County Forest Preserve District Operating Fund

ACCOUNT & DESCRIPTION	BUDGET 2016	Est. Year End 11/30/2016	BUDGET 2017	% CHANGE IN BUDGET
270-2-100-7090 Credit Card Fee Expense - Ellis				
270-2-110-7090 Credit Card Fee Expense - Ellis Camps	300		-	-100.0%
270-2-111-7090 Credit Card Fee Expense - Ellis Riding Lessons	750		-	-100.0%
270-2-112-7090 Credit Card Fee Expense - Ellis Birthday Parties	350	109	-	-100.0%
270-2-113-7090 Credit Card Fee Expense - Ellis Public Programs				
270-2-120-7090 Credit Card Fee Expense - Ellis Weddings	1,100	1	-	-100.0%
270-2-121-7090 Credit Card Fee Expense - Ellis Other Rentals	60		-	-100.0%
270-2-130-7090 Credit Card Fee Expense - Ellis 5k				
270-2-200-7090 Hoover Credit Card Fee Expense	1,250		-	-100.0%
Total Other	61,150	69,687	64,373	5.3%
Total Expenditures	1,007,573	1,009,150	1,080,714	7.3%
Operating Surplus / (Deficit)	6,694	74,893	11,369	69.8%
Ending Balance	6,694	324,587	335,956	4918.5%

Beginning Balance	0	249,695	324,587	
Total Revenue	1,014,267	1,084,042	1,092,083	7.7%
Total Personnel	518,973	505,587	586,064	12.9%
Total Employee Benefits	227,628	254,580	227,277	-0.2%
Total Contractual	55,498	58,846	63,690	14.8%
Total Commodities	144,324	120,450	139,310	-3.5%
Total Other	61,150	69,687	64,373	5.3%
Total Expenditure	1,007,573	1,009,150	1,080,714	7.3%
Surplus / (Deficit)	6,694	74,893	11,369	69.8%
Ending Balance	6,694	324,587	335,956	4918.5%

Forest Preserve Capital Projects - Series 2009

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	10/31/2016 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
Beginning Balance	51,316	19,573	19,586	19,586	19,594	
REVENUE						
290-1-000-1135 Interest Income	43	13		8		
290-1-000-1325 2009 Bond Proceeds						
290-1-000-1515 Project Fund Deposit				1,552		
Total Revenue	43	13	0	1,560	0	
EXPENDITURE						
290-2-000-6850 Project Fund Expense	31,786			1,552	19,594	
Total Expenditure	31,786	0	0	1,552	19,594	
Revenue over/(under) Expenditure	(31,743)	13	0	8	(19,594)	
TRANFERS IN						
290-2-000-6300 Transfers In						
Total Transfers In	0	0	0	0	0	
TRANFERS OUT						
Transfers Out						
Total Transfers Out	0	0	0	0	0	
Ending Balance	19,573	19,586	19,586	19,594	0	

Forest Preserve Debt Service Fund - Series 2003/2012

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	10/31/2016 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
Beginning Balance	624,240	881,488	861,900	866,887	878,770	2.0%
REVENUE						
320-1-000-1100 Current Tax	618,525	352,539	392,250	386,567	397,800	
320-1-000-1135 Interest Income	520	666		516	500	
Total Revenue	619,045	353,204	392,250	387,084	398,300	1.5%
EXPENDITURE						
320-2-000-6650 Other Expenditure	4,505	0	980			
320-2-000-6865 Debt Service - Interest 2003	8,692	4,505		38,625		
320-2-000-6870 Debt Service - Principal 2003	250,000	265,000				
320-2-000-6875 Debt Service - Interest 2012	83,600	83,300	80,200	41,575	72,525	
320-2-000-6880 Debt Service - Principal 2012	15,000	15,000	295,000	295,000	315,000	
Total Expenditure	361,797	367,805	376,180	375,200	387,525	3.0%
Revenue over/(under) Expenditure	257,248	(14,601)	16,070	11,884	10,775	
Ending Balance	881,488	866,887	877,970	878,770	889,545	1.3%

Forest Preserve Capital Projects - Series 2007

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	10/31/2016 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
Beginning Balance	2,856,659	2,646,645	1,316,651	1,008,685	948,948	-27.9%
REVENUE						
950-1-000-1135 Interest Income	2,836	1,422	1,500	412	500	
950-1-000-1515 Land Acquisition Grant - OSLAD			750,000		1,500,000	
950-1-000-1515 Land Acquisition Grant - ICECF			2,000			
950-1-000-1515 Land Acquisition Grant - Grand Victoria		600,000	0			
950-1-000-1515 Land Acquisition Grant - TCF					750,000	
950-1-000-1515 Project Fund Deposit	40,869		51,177	12,330		
950-1-000-1515 Project Fund Deposit - FEMA					28,515	
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	
950-1-000-1515 Route 30 - IDOT Land Purchase					15,000	
950-1-000-1515 Trail Improvement Escrow Account					23,177	
950-1-000-1515 Donations			25,000		50,000	
Total Revenue	43,705	601,422	829,677	12,742	2,387,192	187.7%
EXPENDITURE						
950-2-000-6101 Salaries		24,913		506		
950-2-400-6855 Natural Areas Management			62,000	2,496	60,000	
950-2-400-6856 Natural Areas Supplies					5,000	
95-02-000-6850 Equipment Replacement Contingency					50,000	
950-2-000-6850 Land Acquisition			50,000	69,477	1,500,000	
950-2-000-6850 Preserve Improvements			802,776		80,800	
950-2-000-6850 Building Improvements					62,000	
950-2-000-6850 Cropland Conversion			250,000		270,000	
950-2-000-6850 Project Fund Expense	253,719	2,349,192	377,000		389,000	
Total Expenditure	253,719	2,374,104	1,541,776	72,479	2,416,800	56.8%
Revenue over/(under) Expenditure	(210,014)	(1,772,682)	(712,099)	(59,737)	(29,608)	
TRANSFERS IN						
950-1-000-1305 Transfers In - Land Acquisition		421,886				
Total Transfers In	0	421,886	0	0	0	
TRANSFERS OUT						
950-2-000-6300 Transfers Out - FP Operating		287,164	50,000			
Total Transfers Out	0	287,164	50,000	0	0	
Ending Balance	2,646,645	1,008,685	554,552	948,948	919,340	165.8%

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

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	10/31/2016 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
Beginning Balance	2,563,397	2,809,040	3,252,372	3,520,001	3,635,059	11.8%
REVENUE						
960-1-000-1100 Current Tax	3,003,899	3,708,769	4,235,320	3,725,852	4,031,990	
960-1-000-1135 Interest Income	1,494	967		543	500	
960-1-000-1621 Refunding Bond Issue				234,019		
960-1-000-1622 Refunding Cost of Issuance				3,691		
Total Revenue	3,005,393	3,709,736	4,235,320	3,964,105	4,032,490	-4.8%
EXPENDITURE						
960-2-000-6650 Other Expenditure	0	0	420			
960-2-000-6865 Debt Service - Interest 2007	2,259,750	1,998,775	1,714,675	1,714,675	1,174,638	
960-2-000-6870 Debt Service - Principal 2007	500,000	1,000,000	1,500,000	1,500,000	1,700,000	
960-2-000-6875 Debt Service - Interest 2015			409,371	409,371	358,355	
960-2-000-6880 Debt Service - Principal 2015			225,000	225,000	40,000	
960-2-000-6885 Debt Service - Interest 2016					340,639	
960-2-000-6890 Debt Service - Principal 2016					280,000	
Total Expenditure	2,759,750	2,998,775	3,849,466	3,849,046	3,893,631	1.1%
Revenue over/(under) Expenditure	245,643	710,961	385,854	115,059	138,859	-64.0%
Ending Balance	2,809,040	3,520,001	3,638,226	3,635,059	3,773,918	3.7%

Forest Preserve Debt Service Fund - Series 2009

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	10/31/2016 YTD 2016
Beginning Balance	58,512	1,552	1,552	1,552
REVENUE				
310-1-000-1100 Current Tax	145			
310-1-000-1135 Interest Income				
Total Revenue	145	0	0	
EXPENDITURE				
310-2-000-6650 Other Expenses	125		1,552	1,552
310-2-000-6865 Debt Service - Interest	980			
310-2-000-6870 Debt Service - Principal	56,000			
Total Expenditure	57,105	0	1,552	1,552
Revenue over/(under) Expenditure	(56,960)	0	(1,552)	(1,552)
Ending Balance	1,552	1,552	0	0