

STATE OF ILLINOIS
COUNTY OF KENDALL

- FILED -

NOV 19 2024

COUNTY CLERK
KENDALL COUNTY

Debra White

ORDINANCE #24-11-003
COMBINED ANNUAL BUDGET AND APPROPRIATIONS ORDINANCE

AN ORDINANCE SETTING FORTH THE ANNUAL BUDGET OF THE KENDALL COUNTY FOREST PRESERVE DISTRICT FOR THE FISCAL YEAR BEGINNING DECEMBER 1, 2024 AND ENDING NOVEMBER 30, 2025

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, 2024 AND ENDING NOVEMBER 30, 2025

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, 2024.

	Fund 1900	Fund 1903	Fund 1904	Fund 1905	Fund 1907	Fund 1908	Fund 1910	Fund 1911	Fund 1913	Fund 1914	Fund 1915	Total Est. Balances
Operating Fund		Debt Series 2007/2015/2016/2017	Endowment Fund	FP Capital Project Fund #1 (EPA Sect. 319 Fund - LRC Dam Removal)	Capital Projects Fund	FP Capital Project Fund #2 (Fox River Bluffs RTP Grant Project Fund)	Land Cash Fund	Liability Fund	KCFPD Grant Projects Reserve Fund	American Rescue Plan Act Fund	Debt Series 2021	
Estimated Beginning Balance December 1, 2024	\$ 652,394	\$ 6,294,376	\$ 910,200	\$ -	\$ 463,785	\$ 175,964	\$ 301,676	\$ 44,462	\$ 331,724	\$ -	\$ 65,353	\$ 9,239,934
Estimated Revenue & Transfers In	\$ 1,676,870	\$ 6,007,013	\$ 468,000	\$ 1,346,246	\$ 278,214	\$ 439,000	\$ 238,000	\$ 2,000	\$ 504,000	\$ -	\$ 82,244	\$ 11,041,587
Estimated Expenditure & Transfers Out	\$ 1,676,870	\$ 5,692,380	\$ 1,167,620	\$ 841,404	\$ 360,000	\$ 614,964	\$ 539,676	\$ 25,000	\$ 504,842	\$ -	\$ 83,619	\$ 11,506,375
Estimated Ending Balance November 30, 2025	\$ 652,394	\$ 6,609,009	\$ 210,580	\$ 504,842	\$ 381,999	\$ -	\$ -	\$ 21,462	\$ 330,882	\$ -	\$ 63,978	\$ 8,775,146

Estimated Receipts:

190011 40300 - 19001184 43450	FY25 Operating Fund #1900 Receipts	\$ 1,676,870
190311 40280-41350	FY25 2007/2015/2016/2017 Debt Series Fund #1903 Receipts	\$ 6,007,013
190411 40500-42970	FY25 Endowment Fund #1904 Receipts	\$ 468,000
190511 40300-43880	FY25 FP Capital Project Fund #1 - #1905 Receipts	\$ 1,346,246
190711 40280-43780	FY25 Capital Projects Fund #1907 Receipts	\$ 278,214
190811 40330-43920	FY25 Capital Projects Fund #2 - #1908 Receipts	\$ 439,000
191011 40330-42970	FY25 Land Cash Fund #1910 Receipts	\$ 238,000
191111 40370-42120	FY25 Liability Fund #1911 Receipts	\$ 2,000
191311 40370-43800	FY25 KCFPD Grant Projects Reserve Fund - #1913 Receipts	\$ 504,000
191411 41350-40390	FY25 American Rescue Plan Act Fund #1914 Receipts	\$ -
191511 40510-41350	FY25 2021 Debt Series Fund #1915 Receipts	\$ 82,244
	Total Receipts	\$ 11,041,587

SECTION 2

That the several sums of money hereinafter set forth are hereby appropriated for the fiscal year of the Kendall County Forest Preserve District, Kendall County, Illinois beginning December 1, 2024 and ending November 30, 2025 to cover all necessary expenditures and liabilities of said Kendall County Forest Preserve District, Kendall County, Illinois hereinafter designated.

SECTION 3

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

Estimated Expenditures:

190011 51090 - 19001184 63040	FY25 Operating Fund #1900 Expenses	\$ 1,676,870
190311 61380-68760	FY25 2007/2015/2016/2017 Debt Series Fund #1903 Expenses	\$ 5,692,380
190411 61390-70330	FY25 Endowment Fund #1904 Expenses	\$ 1,167,620
190511 61390-70330	FY25 FP Capital Project Fund #1 - #1905 Expenses	\$ 841,404
190711 61360-68610	FY25 Capital Projects Fund #1907 Expenses	\$ 360,000
190811 61390-70650	FY25 Capital Projects Fund #2 - #1908 Expenses	\$ 614,964
191011 61300-67410	FY25 Land Cash Fund #1910 Expenses	\$ 539,676
191111 68990	FY25 Liability Fund #1911 Expenses	\$ 25,000
191311 61360-70650	FY25 KCFPD Grant Projects Reserve Fund - #1913 Expenses	\$ 504,842
191411 51160-70330	FY25 American Rescue Plan Act Fund #1914 Expenses	\$ -
191511 66500-68800	FY25 2021 Debt Series Fund #1915 Expenses	\$ 83,619
Total Expenditures		\$ 11,506,375

Approved this 19TH Day of November, 2024.

Signed:


 Brian Deschamps, President


 Seth Wormley, Secretary

Ruben Roa 11/6/24

Kendall County Forest Preserve District

Fiscal Year 2024 (Amended) and 2025 Budgets

December 1, 2023 – November 30, 2024 and December 1, 2024 – November 30, 2025



Board of Commissioners - 2024

Brian DeBolt, President
Ruben Rodriguez, Vice-President
Seth Wormley, Secretary and Finance Committee Chair
Dan Koukol, Operations Committee Chair
Matt Kellogg, County Board Chair
Zach Bachmann
Elizabeth Flowers
Scott Gengler
Jason Peterson
Brooke Shanley

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ORDINANCE #24-11-001
AN ORDINANCE AMENDING ORDINANCE #23-11-002
COMBINED ANNUAL BUDGET AND APPROPRIATIONS ORDINANCE

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

AND

APPROPRIATING THE VARIOUS SUMS OF MONEY DEEMED NECESSARY TO DEFRAY ALL EXPENSES AND LIABILITIES OF THE
KENDALL COUNTY FOREST PRESERVE DISTRICT FOR THE
FISCAL YEAR BEGINNING DECEMBER 1, 2023 AND ENDING NOVEMBER 30, 2024

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

SECTION 1

That the attached annual budget hereinafter set forth is hereby adopted by the Kendall County Forest Preserve District, Kendall County, Illinois for the fiscal year beginning December 1, 2023.

	Fund 1900	Fund 1901	Fund 1902	Fund 1903	Fund 1904	Fund 1905	Fund 1906	Fund 1907	Fund 1908	Fund 1909	Fund 1910	Fund 1911	Fund 1912	Fund 1913	Fund 1914	Fund 1915	Total Est. Balances
	Operating Fund	2007 Bond Proceeds Capital Fund	Debt Series 2003/2012	Debt Series 2007/2015/2016/2017	Endowment Fund	FP Capital Project Fund #1 (LIC Dam Removal)	FP Improvement Fund	Capital Projects Fund	FP Capital Project Fund #2 (Hoover-FRB RTP Trail Project)	Fox River Bluffs Cropland Conversion Project Fund	Land Cash Fund	KCFP Liability Insurance Fund	2021 Bond Proceeds Fund	KCFPD Grant Projects Reserve Fund	American Rescue Plan Act Fund	Debt Series 2021	
Estimated Beginning Balance December 1, 2023	\$ 652,394	\$ -	\$ 1,077	\$ 5,849,640	\$ 846,055	\$ -	\$ -	\$ 487,873	\$ -	\$ -	\$ 135,404	\$ 46,300	\$ -	\$ 828,200	\$ 58,264	\$ 65,335	\$ 8,970,542
Estimated Revenue & Transfers In	\$ 1,569,627	\$ -	\$ 10	\$ 5,765,633	\$ 808,000	\$ 2,480	\$ -	\$ 160,470	\$ 200,000	\$ -	\$ 241,002	\$ 200	\$ -	\$ 4,000	\$ 100,100	\$ 85,144	\$ 8,936,666
Estimated Expenditure & Transfers Out	\$ 1,569,627	\$ -	\$ 1,082	\$ 5,820,898	\$ 1,474,630	\$ 2,480	\$ -	\$ 397,480	\$ 24,036	\$ -	\$ 325,161	\$ 25,000	\$ -	\$ 500,000	\$ 158,364	\$ 85,126	\$ 9,883,884
Estimated Ending Balance November 30, 2024	\$ 652,394	\$ -	\$ -	\$ 6,294,375	\$ 179,425	\$ -	\$ -	\$ 250,863	\$ 175,964	\$ -	\$ 51,245	\$ 21,500	\$ -	\$ 332,200	\$ -	\$ 65,353	\$ 8,023,324
Estimated Receipts:																	
190011 40300 - 19001184 43450		FY24 Operating Fund #1900 Receipts							\$ 1,569,627								
190111 41350		FY24 2007 Bond Proceeds Capital Fund #1901 Receipts							\$ -								
190211 41010-41350		FY24 2003/2012 Debt Series Fund #1902 Receipts							\$ 10								
190311 40280-41350		FY24 2007/2015/2016/2017 Debt Series Fund #1903 Receipts							\$ 5,765,633								
190411 40500-42970		FY24 Endowment Fund #1904 Receipts							\$ 808,000								
190511 40300-43800		FY24 Capital Projects Fund #1 Receipts							\$ 2,480								
190611 41350		FY24 Forest Preserve Improvement Fund #1906 Receipts							\$ -								
190711 40280-43780		FY24 Capital Projects Fund #1907 Receipts							\$ 160,470								
190811 40330-43920		FY24 Capital Projects Fund #2 Receipts							\$ 200,000								
190911 40300-42970		FY24 Fox River Bluffs Cropland Conversion Project Fund #1909 Receipts							\$ -								
191011 40330-42970		FY24 Land Cash Fund #1910 Receipts							\$ 241,002								
191111 40320-42120		FY24 Liability Fund #1911 Receipts							\$ 200								
191211 41350-43790		FY24 2021 Bond Proceeds Fund #1912 Receipts							\$ -								
191311 40370-43800		FY24 Grant Projects Reserve Fund #1913 Receipts							\$ 4,000								
191411 41350-40390		FY24 American Rescue Plan Act Fund #1914 Receipts							\$ 100,100								
191511 40510-41350		FY24 2021 Debt Series Fund #1915 Receipts							\$ 85,144								
		Total Receipts							\$ 8,936,666								

SECTION 2

That the several sums of money hereinafter set forth are hereby appropriated for the fiscal year of the Kendall County Forest Preserve District, Kendall County, Illinois beginning December 1, 2023 and ending November 30, 2024 to cover all necessary expenditures and liabilities of said Kendall County Forest Preserve District, Kendall County, Illinois hereinafter designated.

SECTION 3

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

Estimated Expenditures:

190011 51090 - 19001184 63040	FY24 Operating Fund #1900 Expenses	\$ 1,569,627
190111 61340-68640	FY24 2007 Bond Proceeds Capital Fund #1901 Expenses	\$ -
190211 61380-68700	FY24 2003/2012 Debt Series Fund #1902 Expenses	\$ 1,082
190311 61380-68760	FY24 2007/2015/2016/2017 Debt Series Fund #1903 Expenses	\$ 5,320,898
190411 61390-70330	FY24 Endowment Fund #1904 Expenses	\$ 1,474,630
190511 61390-70330	FY24 Capital Projects Fund #1 Expenses	\$ 2,480
190611 61300-61400	FY24 Forest Preserve Improvement Fund #1906 Expenses	\$ -
190711 61360-68610	FY24 Capital Projects Fund #1907 Expenses	\$ 397,480
190811 61390-70650	FY24 Capital Projects Fund #2 Expenses	\$ 24,036
190911 61300-66500	FY24 Fox River Bluffs Crap. Conv. Project Fund #1909 Expenses	\$ -
191011 61300-67410	FY24 Land Cash Fund #1910 Expenses	\$ 325,161
191111 68990	FY24 Liability Fund #1911 Expenses	\$ 25,000
191211 61370-61440	FY24 2021 Bond Proceeds Fund #1912 Expenses	\$ -
191311 61360-70650	FY24 Pickertill-Piggott IDNR-PARC Project Fund #1913 Expenses	\$ 500,000
191411 51160-70330	FY24 American Rescue Plan Act Fund #1914 Expenses	\$ 158,364
191511 66500-68800	FY24 2021 Bond Proceeds Debt Series Fund #1915 Expenses	\$ 85,126
Total Expenditures		\$ 9,883,884

Approved this 19TH Day of November, 2024.

Signed:

Brian DeBoit, President

Seth Wormley, Secretary

Kendall County Forest Preserve District
FY24 Budget Amendment
11/19/2024

No.	Fund	Org	Object	Description	Increase or Decrease	Budget Beg. Balance	Debit	Credit	Final Amount	Reason
1	FP District Operating Fund	190011	62150	Contractual Services - City Forest Credits	Decrease	\$ 152,593		\$ 38,316	\$ 114,277	Reduction in expense
2	FP District Operating Fund	190011	65460	State Unemployment Contribution	Increase	-	10,640.00		10,640	Expenditure exceeds budget
3	FP District Operating Fund	190011	62000	Office Supplies & Postage - Administration	Increase	6,000	3,144.00		9,144	Expenditure exceeds budget
4	FP District Operating Fund	19001179	63030	Env. Educ. - Other Public Programs Expense	Increase	750	59.00		809	Expenditure exceeds budget
5	FP District Operating Fund	19001184	63100	Electric - Pickerill Pigott	Increase	2,700	5,520.00		8,220	Expenditure exceeds budget
6	FP District Operating Fund	190011	63510	Electric - Administration	Increase	2,750	385.00		3,135	Expenditure exceeds budget
7	FP District Operating Fund	190011	68430	Promotion/Publicity	Increase	1,000	182.00		1,182	Expenditure exceeds budget
8	FP District Operating Fund	19001160	62270	Utilities - Ellis House	Increase	5,000	1,602.00		6,602	Expenditure exceeds budget
9	FP District Operating Fund	19001161	62270	Utilities - Ellis Barn	Increase	5,000	1,135.00		6,135	Expenditure exceeds budget
10	FP District Operating Fund	19001171	63100	Hoover - Electric	Increase	15,000	4,974.00		19,974	Expenditure exceeds budget
11	FP District Operating Fund	19001171	63110	Hoover - Shop Supplies	Increase	3,250	721.00		3,971	Expenditure exceeds budget
12	FP District Operating Fund	19001171	63120	Hoover - Building Maintenance	Increase	7,000	9,393.00		16,393	Expenditure exceeds budget
13	FP District Operating Fund	19001163	63040	Security Deposit Refunds - Ellis Camps	Increase	-	562.00		562	Expenditure exceeds budget
14	FP Debt Service 2012	190211	41350	Interest Income	Increase	-	10.00		10	Revenue exceeds budget
15	FP Debt Service 2012	190211	61420	Transfer to FP Capital	Increase	-	1,081.90		1,082	Expenditure exceeds budget
16	FP Debt Service 2015/16/17	190311	61380	Transfer to Debt Service	Increase	-	2,000		2,000	Expenditure exceeds budget
17	FP Debt Service 2015/16/17	190311	61420	Transfer to FP Capital	Increase	81,467	50,003		131,470	Expenditure exceeds budget
18	FP Debt Service 2015/16/17	190311	66500	Miscellaneous Expense	Increase	475	200		675	Expenditure exceeds budget
19	KCFPD Endowment Fund	190411	41350	Interest Income	Increase	30,000	18,000		48,000	Revenue exceeds budget
20	KCFPD Endowment Fund	190411	61390	Transfer Out to 1913	Decrease	300,000		300,000	-	Reduction in expense
21	KCFPD Capital Project Fund #1 - LRC	190511	40380	Transfer in from Fund 1907	Increase	-	2,480		2,480	Revenue exceeds budget
22	KCFPD Capital Project Fund #1 - LRC	190511	40500	Transfer in from Fund 1913	Decrease	504,842		504,842	-	Reduction in revenue
23	KCFPD Capital Project Fund #1 - LRC	190511	61390	Transfer out to Fund 1907	Decrease	504,842		504,842	-	Reduction in expense
24	KCFPD Capital Project Fund #1 LRC	190511	43880	Transfer from Kendall County Escrow	Decrease	336,562		336,562	-	Reduction in expense
25	FP Capital Expenditure	190711	40510	Transfer from Debt 2012/15/16/17	Increase	81,467	52,003		133,470	Revenue exceeds budget
26	FP Capital Expenditure	190711	41350	Interest Income	Increase	6,000	20,000		26,000	Revenue exceeds budget
27	FP Capital Expenditure	190711	42490	Other Revenue	Increase	-	1,000		1,000	Revenue exceeds budget
28	FP Capital Expenditure	190711	66500	Miscellaneous Expense	Increase	30,000	5,000		35,000	Anticipated expenditures will exceed budget
29	FP Capital Expenditure	190711	61360	Transfer out to Fund 1905	Increase	-	2,480		2,480	Expenditure exceeds budget
30	KCFPD Capital Project Fund #2 - RTP	190811	40300	Transfer in from Fund 1913	Increase	-	200,000		200,000	Revenue exceeds budget
31	KCFPD Capital Project Fund #2 - RTP	190811	70060	Consultant A&E Services	Increase	-	24,036		24,036	Expenditure exceeds budget
32	FP Land Cash	191011	40330	Transfer from FP Land Cash	Increase	114,757	49,245		164,002	Revenue exceeds budget
33	FP Land Cash	191011	41350	Interest Income	Increase	-	2,000		2,000	Revenue exceeds budget
34	FP Liability Fund	191111	41350	Interest Income	Increase	-	200		200	Revenue exceeds budget
35	KCFPD Grant Fund Project Reserves	191311	41350	Interest Income	Increase	-	4,000		4,000	Revenue exceeds budget
36	KCFPD Grant Fund Project Reserves	191311	61360	Transfer to FP Project Fund #1 (Fund 1905)	Decrease	504,842		504,842	-	Reduction in expense
37	KCFPD Grant Fund Project Reserves	191311	61370	Transfer to FP Project Fund #2 (Fund 1908)	Increase	-	200,000		200,000	Expenditure exceeds budget
38	FP ARPA Fund	191411	41350	Interest Income	Increase	-	100		100	Revenue exceeds budget
39	FP ARPA Fund	191411	68530	Preserve Improvements	Increase	98,139	23,354		121,493	Anticipated Expenditure will exceed budget
40	FP Debt Service 2021	191511	40510	Transfer from 2012/15/16/17	Increase	-	2,000		2,000	Revenue exceeds budget
41	FP Debt Service 2021	191511	41350	Interest Income	Increase	100	600		700	Revenue exceeds budget
						\$ 2,794,536	\$ 698,110	\$ 2,189,404	\$ 1,808,084	

Kendall County Forest Preserve District
FY24 Budget Amendment - YTD and End-of-Year Transfers Summary
11/19/2024

Fund	Org	Object	Description	Final Amounts - FY24 Amended Budget	Current Amounts Posted as of 10/31/2024	Difference (Final End of Year Transfers)
FP Debt Service 2012	190211	61420	Transfer to FP Capital	1,082	1,082	-
FP Debt Service 2015/16/17	190311	61380	Transfer to Debt Service Fund 1915	2,000	1,937	63
FP Debt Service 2015/16/17	190311	61420	Transfer to FP Capital	131,470	98,715	32,755
FP Endowment Fund	190411	40500	Transfer in from Fund 1913	300,000	-	300,000
KCFPD Capital Project Fund #1 - LRC	190511	40380	Transfer in from Fund 1907	2,480	-	2,480
FP Capital Expenditure	190711	40510	Transfer from Debt 2012/15/16/17	133,470	99,797	32,755
FP Capital Expenditure	190711	61360	Transfer out to Fund 1905	2,480	-	2,480
KCFPD Capital Project Fund #2 - RTP	190811	40300	Transfer in from Fund 1913	200,000	-	200,000
FP Land Cash	191011	40330	Transfer from FP Land Cash	164,002	141,282	22,720
KCFP Grant Fund Project Reserves	191311	61370	Transfer to FP Project Fund #2 (Fund 1908)	200,000	-	200,000
KCFP Grant Fund Project Reserves	191311	61570	Transfer to FP Endowment Fund (Fund 1904)	300,000	-	300,000
FP Debt Service 2021	191511	40510	Transfer from 2012/15/16/17	2,000	1,937	63

Includes \$1,082 Transferred in from Fund 1902

ORDINANCE #24-11-001: FY24 AMENDING ORDINANCE - FY24 COMBINED BUDGET AND APPROPRIATIONS ORDINANCE
ORDINANCE #24-11-003: FY25 COMBINED BUDGET AND APPROPRIATIONS ORDINANCE

KCFPD OPERATING FUND (FUND #1900) - AMENDED FY24 BUDGET FOR COMMISSION APPROVAL
KCFPD OPERATING FUND (FUND #1900) - FINAL FY25 BUDGET FOR COMMISSION APPROVAL

19-Nov-24

FY2024 - OPERATING FUND #1900 - AMENDED BUDGET (PAGE 1 OF 1)
FY2025 - OPERATING FUND #1900 - FINAL BUDGET (PAGE 1 OF 1)

GL SERIES (BUDGET CATEGORIES)	FISCAL YEAR BUDGETS	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	BUDGET 2024	AMENDED BUDGET 2024	BUDGET 2025
Revenues	Beginning Fund Balance	344,356	341,881	171,805	470,609	601,126	652,394	652,394	652,394
19011 40300 - 43450 Expenditures	Total Revenue	1,147,684	1,062,126	1,373,272	1,260,474	1,317,254	1,569,627	1,569,627	1,676,870
19011 51090 TO 19001184 - 51160	Total Personnel	638,297	683,620	692,657	668,609	747,865	832,568	832,568	908,439
190011 61160 TO 19001183 63060	Total Employee Benefits	242,888	225,230	243,708	273,051	284,389	296,817	296,817	327,046
190011 62030 TO 19001184 63050	Total Contractual	62,981	51,798	56,610	69,015	69,219	219,983	192,307	215,037
190011 62000 TO 19001184 63100	Total Commodities	132,664	141,338	113,686	138,377	143,516	137,250	164,364	149,121
190011 62160 TO 19001184 63040	Total Other	73,327	105,201	86,902	81,104	70,557	83,009	83,571	77,228
	Total Expenditure	1,150,157	1,207,186	1,193,563	1,230,156	1,315,546	1,569,627	1,569,627	1,676,870
	Surplus / (Deficit)	(2,474)	(145,061)	179,710	30,318	1,708	0	-	(0)
	Ending Balance	341,883	196,820	351,514	500,927	602,834	652,394	652,394	652,394

The attached Kendall County Forest Preserve District Operating Fund (Fund #1900) budget spreadsheet provides a breakdown of the anticipated revenues and expenditures for the District's amended FY24 Operating Fund budget and proposed FY25 Operating Fund budget appropriations as presented for approval. Revenues and expenditures will be tracked during the fiscal year within the MUNS accounting software supported by the Kendall County Treasurer's Office. Total FY25 appropriations within each of the stated budget categories above shall not be exceeded without prior approval of an amending ordinance by the Kendall County Forest Preserve District's Board of Commissioners.

Kendall County Forest Preserve District Operating Fund

FY24 AMENDED AND FY25 FINAL BUDGET: NOVEMBER 19, 2024		FINAL	BUDGET	2024 YTD	AMEND FY24 BUDGET	2024 EOY	BUDGET	% Change
KCFFD Operating Fund #1900		2023	2024	10/31/24	2024	11/30/2024	2025	
ACCOUNT & DESCRIPTION								
Beginning Balance (est.)								
REVENUE								
190011 41010	Current Tax	600,007	652,394	652,394	652,394	652,394	652,394	
190011 41350	Interest Income	7,997	7,400	8,678	7,400	8,678	17,532	105.2%
190011 42250	Other Income (Sponsorship Income)							236.9%
190011 42250	Other Income (Carbon Credits Sales - Fox River Bluffs & Res. Woods)	40	149,058	-	149,058	-	149,058	100.0%
19001162 42250	Ellis Center Grounds (Farm License Rev.)	28,390	27,997	27,458	27,997	27,997	32,000	114.3%
19001163 42250	Ellis Center Camps	13,781	13,750	12,364	13,750	13,750	13,750	100.0%
19001164 42250	Ellis Center Riding Lessons	58,284	63,800	52,201	63,800	63,800	63,800	100.0%
19001165 42250	Ellis Center Birthday Parties	5,824	6,000	4,113	6,000	6,000	6,000	100.0%
19001166 42250	Ellis Center Public Programs	3,632	3,000	768	3,000	3,000	3,000	100.0%
19001167 42250	Sunrise Center North License Agreement	13,837	13,760	13,820	13,760	13,760	13,760	100.0%
19001168 42250	Ellis Center Weddings	3,225	4,500	5,350	4,500	4,500	4,500	100.0%
19001169 42250	Ellis Center Other Rentals	3,140	3,400	4,200	3,400	3,400	3,400	100.0%
19001170 42250	Ellis Center SK Event							
19001171 42250	Hoover Revenue (Yorkville Athletic Assoc. License)	3,169	2,900	2,400	2,900	2,900	2,400	82.8%
19001171 42250	Hoover Revenue (Residence Lease)	2,750	3,000	5,750	3,000	3,000	6,600	220.0%
19001172 42250	Hoover Bunkhouse Rental Rev	34,241	34,000	32,666	34,000	34,000	36,000	105.9%
19001173 42250	Hoover Campsite Rental Rev	7,405	6,000	6,045	6,000	6,000	7,000	116.7%
19001174 42250	Hoover Meadowhawk Rental Rev	41,584	38,000	39,507	38,000	38,000	44,600	117.4%
19001176 42250	Env. Educ. - School Programs	16,097	20,000	15,839	20,000	20,000	20,000	100.0%
19001177 42250	Env. Educ. - Camps		39,682	44,240	39,500	39,500	42,500	107.6%
19001178 42250	Env. Educ. - Natural Beginnings	144,152	145,000	176,161	145,000	145,000	160,000	110.3%
19001179 42250	Env. Educ. - Other Public Programs	17,936	20,000	15,111	20,000	20,000	20,000	100.0%
19001180 42250	Env. Educ. - Other Revenue							
19001183 42250	Other Income - Grounds & Natural Resources (Bowhunt App. Fees)	32,368	32,500	29,250	32,500	32,500	32,500	100.0%
19001183 42250	Other Income - Grounds & Nat. Res. (Millbrook North Trail Use Lic. Agreement)		5,000	2,500	5,000	5,000	2,500	
19001184 42250	Revenue - Pickerill-Pigott Estate House, Pavilion and Shelter	6,675	14,000	12,015	14,000	14,000	14,000	100.0%
190011 42860	Donations - Administration (Forest Foundation Contributions)	7,276	5,000	1,450	5,000	5,000	5,000	100.0%
19001164 42860	Donations - Ellis Equestrian Center - Lessons	1	1		1	1	1	
19001175 42860	Donations - Environmental Education							
19001178 42860	Donations - Env. Educ. Natural Beginnings	1,536	1,500	-	1,500	1,500	1,500	100.0%
19001183 42860	Donations - Grounds & Natural Resources	2,525	1,000	1,070	1,000	1,000	2,500	250.0%
19001183 42900	Picnic & Shelter Rental - Grounds & Natural Resources	9,005	8,000	7,185	8,000	8,000	8,000	100.0%
19001184 42900	Picnic & Shelter Rental - Pickerill-Pigott	120	180	325	180	180	500	277.8%
19001183 42920	Preserve Improvements - Grants (K-12 Pollinator)							
19001183 42920	Preserve Improvements - Grants (Pollinator Meadows Pilot)							

Kendall County Forest Preserve District Operating Fund

FY24 AMENDED AND FY25 FINAL BUDGET: NOVEMBER 19, 2024		FINAL	BUDGET	2024 YTD	AMEND FY24	2024 EOY	BUDGET	% Change
KCFPD Operating Fund #1900		2023	2024	10/31/24	BUDGET	11/30/2024	2025	
190011 42930	Farm License Revenue	134,121	112,900	112,917	112,900	112,900	134,000	118.7%
190011 42940	Credit Card Revenue - All Preserves	3,710	4,000	4,411	4,000	4,000	6,000	150.0%
19001168 43450	Security Deposit Revenue - Ellis Weddings	1,100	5,000	2,400	5,000	5,000	5,000	100.0%
19001169 43450	Security Deposit Revenue - Ellis Other Rentals	100	1,000	970	1,000	1,000	1,000	100.0%
19001172 43450	Security Deposit Revenue - Hoover Bunkhouse	5,000	5,300	6,300	5,300	5,300	6,000	113.2%
19001174 43450	Security Deposit Revenue - Hoover Meadowhawk	8,233	8,200	7,624	8,200	8,200	8,200	100.0%
19001184 43450	Security Deposit Revenue - Pickerrill-Pigott	1,399	5,000	1,930	5,000	5,000	5,000	100.0%
Total Revenue		1,168,213	1,569,627	1,419,389	1,569,627	1,569,627	1,676,870	106.8%

Kendall County Forest Preserve District Operating Fund

FY24 AMENDED AND FY25 FINAL BUDGET: NOVEMBER 19, 2024		FINAL	BUDGET	2024 YTD	AMEND FY24	2024 EOY	BUDGET	% Change
KCCFPD Operating Fund #1900		2023	2024	10/31/24	2024	11/30/2024	2025	
PERSONNEL								
1900111	51090 Board Per Diem	-	5,500	-	5,500	5,500	5,500	100.0%
1900111	51160 Salary - Part Time Administration							
1900111	51390 Salary - Full Time Administration	153,124	181,244	161,610	181,244	181,244	200,721	110.7%
1900111	51470 Stipend - Full Time Administration (Executive Director)	11,629	-	-	-	-	-	
1900111	51470 Stipend - Full Time Administration (Asst. County Admin.)	5,820	6,120	5,437	6,120	6,120	6,120	100.0%
19001183	51160 Salary - Part Time Grounds & Natural Resources	21,736	50,875	33,288	50,875	50,875	49,370	97.0%
19001183	51390 Salary - Full Time Grounds & Natural Resources	104,292	112,794	101,732	112,794	112,794	168,179	149.1%
19001184	51160 Salary - Part Time Pickerill Pigott	1,043	3,125	1,978	3,125	3,125	4,350	139.2%
Salary Full Time: Env. Education								
19001176	51390 Env. Educ. FT Salary - School Programs Expense	2,521	2,723	2,412	2,723	2,723	1	0.0%
19001177	51390 Env. Educ. FT Salary - Camps Expense	5,931	6,535	85	6,535	6,535	7,479	114.4%
19001178	51390 Env. Educ. FT Salary - Natural Beginnings Expense	53,062	45,476	46,160	45,476	45,476	55,199	121.4%
19001179	51390 Env. Educ. FT Salary - Other Public Programs Expense	2,531	2,723	2,402	2,723	2,723	1	0.0%
19001180	51390 Env. Educ. FT Salary - Laws of Nature							
19001181	51160 Env. Educ. PT Salary - Other Expense							
Salary Part Time: Env. Education								
19001176	51160 Env. Educ. PT Salary - School Programs Expense	8,801	14,000	11,627	14,000	14,000	12,485	89.2%
19001177	51160 Env. Educ. PT Salary - Camps Expense	26,672	28,000	40,993	28,000	28,000	33,965	121.3%
19001178	51160 Env. Educ. PT Salary - Natural Beginnings Expense	61,996	79,150	57,378	79,150	79,150	87,560	110.6%
19001179	51160 Env. Educ. PT Salary - Other Public Programs Expense	12,581	12,000	11,334	12,000	12,000	8,987	74.9%
19001180	51160 Env. Educ. PT Salary - Laws of Nature	2,521	4,265	3,533	4,265	4,265	3,495	81.9%
19001181	51160 Env. Educ. PT Salary - Other Expense							
Salary Full Time: Ellis								
19001160	51390 Salary PT - Ellis House	11,013	10,974	9,749	10,974	10,974	11,275	102.7%
19001161	51390 Salary FT - Ellis Barn	11,013	10,974	9,750	10,974	10,974	11,275	102.7%
19001162	51390 Salary FT - Ellis Grounds	20,753	21,947	19,499	21,947	21,947	22,551	102.7%
Salary Part Time - Ellis								
19001160	51160 Salary PT - Ellis House	41						
19001161	51160 Salary PT - Ellis Barn							
19001162	51160 Salary PT - Ellis Grounds	117						
19001163	51160 Salary PT - Ellis Center Camps Expense	2,229	3,790	5,702	3,790	3,790	6,201	163.6%
19001164	51160 Salary PT - Ellis Center Riding Lessons Expense	44,386	45,900	44,537	45,900	45,900	53,151	115.8%
19001165	51160 Salary PT - Ellis Center Birthday Parties Expense	5,119	7,750	4,101	7,750	7,750	4,429	57.2%
19001166	51160 Salary PT - Ellis Center Public Programs Expense	405	2,000	94	2,000	2,000	1,772	88.6%
19001167	51160 Salary PT - Ellis Sunrise License Agreement	21,612	22,000	20,862	22,000	22,000	23,782	108.1%
19001168	51160 Salary PT - Ellis Center Weddings Expense	493	750	622	750	750	383	51.1%
19001169	51160 Salary PT - Ellis Center Other Rentals Expense	110	750	207	750	750	383	51.1%
19001171	51160 Salary PT - Hoover Grounds	14,112	25,025	15,512	25,025	25,025	20,938	83.7%
19001172	51160 Salary PT - Hoover Bunkhouse	7,020	12,513	7,757	12,513	12,513	10,469	83.7%
19001173	51160 Salary PT - Hoover Campsite	3,510	6,256	3,878	6,256	6,256	5,234	83.7%
19001174	51160 Salary PT - Hoover Meadowhawk	5,437	6,256	6,849	6,256	6,256	9,584	153.2%

Kendall County Forest Preserve District Operating Fund

FY24 AMENDED AND FY25 FINAL BUDGET: NOVEMBER 19, 2024		FINAL	BUDGET	2024 YTD	AMEND FY24	2024 EOY	BUDGET	% Change
KCCFPD Operating Fund #1900		2023	2024	10/31/24	2024	11/30/2024	2025	
19001171 51390	Salary FT - Hoover Grounds	42,574	47,452	21,141	47,452	47,452	41,800	88.1%
19001172 51390	Salary FT - Hoover Bunkhouse	21,287	23,726	10,571	23,726	23,726	20,900	88.1%
19001173 51390	Salary FT - Hoover Campsite	10,644	11,863	5,285	11,863	11,863	10,450	88.1%
19001174 51390	Salary FT - Hoover Meadowhawk	10,821	18,113	5,108	18,113	18,113	10,450	57.7%
Total Personnel		706,955	832,568	671,212	832,568	832,568	908,439	109.1%
EMPLOYEE BENEFITS								
190011 61160	IMRF Expense - Administration	10,152	10,905	10,387	10,905	10,905	13,322	122.2%
190011 61170	SS Expense - Administration	13,029	14,334	13,641	14,334	14,334	15,825	110.4%
19001160 63050	IMRF/SS Expense - Ellis House	1,452	1,476	1,250	1,476	1,476	1,589	107.7%
19001161 63050	IMRF/SS Expense - Ellis Barn	1,449	1,476	1,370	1,476	1,476	1,589	107.7%
19001162 63050	IMRF/SS Expense - Ellis Grounds	2,907	3,100	2,522	3,100	3,100	3,178	102.5%
19001163 63050	IMRF/SS Expense - Ellis Center Camps Expense	239	350	547	350	350	743	212.2%
19001164 63050	IMRF/SS Expense - Ellis Center Riding Lessons Expense	5,255	5,500	4,942	5,500	5,500	6,365	115.7%
19001165 63050	IMRF/SS Expense - Ellis Center Birthday Parties Expense	662	872	581	872	872	530	60.8%
19001166 63050	IMRF/SS Expense - Ellis Center Public Programs Expense	45	200	13	200	200	212	106.1%
19001167 63050	IMRF/SS Expense - Sunrise Center North	2,170	2,200	2,087	2,200	2,200	2,815	128.0%
19001168 63050	IMRF/SS Expense - Ellis Center Weddings Expense	35	100	28	100	100	29	29.0%
19001169 63050	IMRF/SS Expense - Ellis Center Other Rentals Expense	8	100	-	100	100	29	29.0%
19001171 63050	IMRF/SS Expense - Hoover Grounds	7,420	9,536	4,384	9,536	9,536	8,654	90.8%
19001172 63050	IMRF/SS Expense - Hoover Bunkhouse	3,706	4,768	2,200	4,768	4,768	4,327	90.8%
19001173 63050	IMRF/SS Expense - Hoover Campsite	1,853	2,384	1,310	2,384	2,384	2,164	90.8%
19001174 63050	IMRF/SS Expense - Hoover Meadowhawk	2,021	2,863	1,231	2,863	2,863	2,497	87.2%
19001175 63050	IMRF/SS Fund Expense - Env. Education							
19001176 63050	IMRF/SS Fund Expense - Env. Education School Programs	1,460	1,681	1,602	1,681	1,681	1,866	111.0%
19001177 63050	IMRF/SS Fund Expense - Env. Education Camps	3,735	3,447	3,672	3,447	3,447	3,732	108.3%
19001178 63050	IMRF/SS Fund Expense - Env. Education Natural Beginnings	14,771	16,335	13,891	16,335	16,335	18,513	113.3%
19001179 63050	IMRF/SS Fund Expense - Env. Education Other Public Programs	1,774	1,471	1,590	1,471	1,471	1,344	91.3%
19001180 63050	IMRF/SS Fund Expense - Env. Education Laws of Nature	265	449	366	449	449	522	116.4%
19001181 63050	IMRF/SS Fund Expense - Env. Educ. PT Salary - Other Expense							
19001183 63050	IMRF/SS Expense - Grounds & Nat. Resources	16,053	20,471	15,931	20,471	20,471	29,691	145.0%
19001184 63050	IMRF/SS Expense - Pickerill Pigott	595	239	104	239	239	333	139.3%
190011 61230	Medical Insurance - Administration	56,511	55,485	51,261	55,485	55,485	53,286	96.0%
19001171 63060	Medical Insurance - Hoover							
19001172 63060	Medical Insurance - Hoover Grounds	10,630	13,875	5,241	13,875	13,875	13,259	95.6%
19001173 63060	Medical Insurance - Hoover Bunkhouse	5,200	6,937	2,621	6,937	6,937	6,630	95.6%
19001174 63060	Medical Insurance - Hoover Campsite	2,600	3,469	1,310	3,469	3,469	3,315	95.6%
19001175 63060	Medical Insurance - Hoover Meadowhawk	2,370	3,469	1,310	3,469	3,469	3,315	95.6%
19001178 63060	Medical Insurance - Environmental Education							
19001178 63060	Medical Insurance - Env. Education Natural Beginnings							
19001168 63060	Medical Insurance - Ellis Weddings							

Kendall County Forest Preserve District Operating Fund

FY24 AMENDED AND FY25 FINAL BUDGET: NOVEMBER 19, 2024		FINAL	BUDGET	2024 YTD	AMEND FY24	2024 EOY	BUDGET	% Change
KCFPD Operating Fund #1900		2023	2024	10/31/24	2024	11/30/2024	2025	
19001183 63060	Medical Insurance - Grounds & Nat. Resources							
190011 68000	Annual Insurance Premiums (ICRMT)	30,462	27,749	25,197	27,749	27,749	39,777	143.3%
190011	Transfer to PP Liability Insurance Fund Insurance Deductible	68,644	81,577	84,137	81,577	81,577	87,596	107.4%
	Total Employee Benefits	267,469	296,817	254,726	296,817	296,817	327,046	110.2%
	CONTRACTUAL							
190011 62150	Contractual Services (DaySmart Software)	3,087	1,815	10,904	1,815	1,815	5,616	309.4%
190011 62150	Contractual Services (Kendall County Email Accounts)	1,000	1,000	1,000	1,000	1,000	1,000	100.0%
190011 62150	Contractual Services (City Forest Credits)	-	149,058		110,742	110,742	149,058	100.0%
190011 62150	Contractual Services (kendallforest.com website)	1,908	720	720	720	720	720	100.0%
190011 62030	Dues/Memberships	300	1,000	400	1,000	1,000	500	50.0%
190011 62040	Conferences	4,895	11,940	11,335	11,940	11,940	11,940	100.0%
190011 62090	Legal Publications	500	1,500	1,138	1,500	1,500	1,000	66.7%
19001163 63020	Veterinarian & Farrier - Ellis Camps							
19001164 63020	Veterinarian & Farrier - Ellis Riding Lessons	5,411	9,000	6,355	9,000	9,000	9,000	100.0%
19001165 63020	Veterinarian & Farrier - Ellis Birthday Parties							
19001166 63020	Veterinarian & Farrier - Ellis Public Programs							
19001167 63020	Veterinarian & Farrier - Sunrise Center	-	500		500	500	1	
19001168 63070	Refuse Pickup - Ellis	1,233	1,700	1,282	1,700	1,700	1,200	70.6%
19001183 63070	Refuse Pickup - Grounds & Natural Resources	8,560	8,500	8,750	8,500	8,500	8,500	100.0%
1901183	Event Tent Lease - Ellis							
19001183 63540	Telephone - Grounds & Natural Resources	7,317	8,000	7,131	8,000	8,000	8,000	100.0%
190011 65460	State Unemployment Contribution			10,640	10,640	10,640	1	
190011 65490	Audit	8,485	9,500	9,500	9,500	9,500	12,500	131.6%
190011 68340	Farm Lease Contract Expenses (Hay Crop Inputs)							
190011 68560	Credit Card Fee	15,308	14,000	17,439	14,000	14,000	6,000	42.9%
	Total Contractual	58,004	219,983	86,594	192,307	192,307	215,037	97.8%

Kendall County Forest Preserve District Operating Fund

FY24 AMENDED AND FY25 FINAL BUDGET: NOVEMBER 19, 2024		FINAL	BUDGET	2024 YTD	AMEND FY24	2024 EOY	BUDGET	% Change
KCCFPD Operating Fund #1900		2023	2024	10/31/24	BUDGET	11/30/2024	2025	
COMMODITIES								
190011 62000	Office Supplies & Postage - Administration	8,612	6,000	8,237	9,144	9,144	7,000	116.7%
190011 62000	CARES Act Purchases							
19001160 62000	Office Supplies & Postage - Ellis House	489	750	483	750	750	600	80.0%
19001183 62180	Fuel: Gas & Oil Grounds	20,438	20,000	13,868	20,000	20,000	20,500	102.5%
19001183 62400	Uniforms - Grounds	1,774	2,500	1,546	2,500	2,500	2,250	90.0%
Environmental Education								
19001176 63030	Env. Educ. - School Programs Expense	596	700	54	700	700	700	100.0%
19001177 63030	Env. Educ. - Camps Expense	1,569	1,500	1,206	1,500	1,500	1,500	100.0%
19001178 63030	Env. Educ. - Natural Beginnings Expense	4,003	4,000	3,077	4,000	4,000	4,000	100.0%
19001179 63030	Env. Educ. - Other Public Programs Expense	716	750	809	809	809	750	100.0%
19001180 63030	Env. Educ. - Laws of Nature Expense	321	600	350	600	600	600	100.0%
19001183 63090	Gas - Grounds & Natural Resources	4,305	5,250	3,401	5,250	5,250	4,500	85.7%
19001184 63100	Electric - Pickerill Pigott	8,093	2,700	7,181	8,220	8,220	9,185	340.2%
19001182 63130	Natural Area Volunteer Supplies							
	Natural Area Management Supplies							
190011 63510	Electric - Administration	2,642	2,750	2,855	3,135	3,135	3,135	114.0%
190011 68500	Project Fund Expense (Forest Foundation Purchases)	10,748	5,000	1,583	5,000	5,000	5,000	100.0%
190011 68430	Promotion/Publicity	1,245	1,000	1,182	1,182	1,182	1,200	120.0%
190011 68440	Newsletter	0	450	-	450	450	450	
Utilities - Ellis								
19001160 62270	Utilities - Ellis House	5,352	5,000	5,610	6,602	6,602	6,350	127.0%
19001161 62270	Utilities - Ellis Barn	2,927	5,000	5,113	6,135	6,135	6,350	127.0%
Utilities & Maintenance - Hoover								
19001171 62270	Hoover - Other Utilities	2,073	4,600	2,840	4,600	4,600	4,000	87.0%
19001171 63090	Hoover - Gas	9,444	9,500	5,747	9,500	9,500	9,500	100.0%
19001171 63100	Hoover - Electric	16,015	15,000	17,792	19,974	19,974	20,000	133.3%
19001171 63110	Hoover - Shop Supplies	5,185	3,250	3,971	3,971	3,971	4,000	123.1%
19001171 63120	Hoover - Building Maintenance	8,177	7,000	16,393	16,393	16,393	8,000	114.3%
19001171 66500	Hoover - Other Expenses	887	1,400	1,103	1,400	1,400	1,000	71.4%
19001171 68580	Hoover - Grounds Maintenance	4,020	5,000	2,173	5,000	5,000	4,000	80.0%
Promotion/Publicity - Ellis								
19001166 68570	Volunteer Expense - Ellis Public Programs	-	150	-	150	150	150	
Animal Care & Supplies - Ellis								
19001163 63000	Animal Care & Supplies - Ellis Camps							

Kendall County Forest Preserve District Operating Fund

FY24 AMENDED AND FY25 FINAL BUDGET: NOVEMBER 19, 2024		FINAL	BUDGET	2024 YTD	AMEND FY24	2024 EOY	BUDGET	% Change
KCEPD Operating Fund #1900		2023	2024	10/31/24	BUDGET	11/30/2024	2025	
19001164 63000	Animal Care & Supplies - Ellis Riding Lessons	11,918	12,000	9,906	12,000	12,000	12,000	100.0%
19001165 63000	Animal Care & Supplies - Ellis Birthday Parties							
19001166 63000	Animal Care & Supplies - Ellis Public Programs	1,964	3,000	2,279	3,000	3,000	2,500	83.3%
19001167 63000	Animal Care & Supplies - Sunrise Center North							
	Horses Acquisition & Tack - Ellis							
19001163 63010	Horses Acquisition & Tack - Ellis Camps							
19001164 63010	Horses Acquisition & Tack - Ellis Riding Lessons		2,500	-	2,500	2,500	1	
19001165 63010	Horses Acquisition & Tack - Ellis Birthday Parties							
	Horses Acquisition & Tack - Ellis Public Programs							
	Program Supplies - Ellis							
19001163 63030	Program Supplies - Ellis Camps	319	450	375	450	450	450	100.0%
19001165 63030	Program Supplies - Ellis Birthday Parties	194	450	227	450	450	450	100.0%
19001170 63030	Program Supplies - Ellis 5K							
19001184 63030	Supplies: Shop - Pickertill Pigott							
19001183 63110	Supplies: Shop - Grounds	7,642	9,000	5,580	9,000	9,000	9,000	100.0%
Total Commodities		141,665	137,250	124,940	164,364	164,364	149,121	108.6%

Kendall County Forest Preserve District Operating Fund

FY24 AMENDED AND FY25 FINAL BUDGET: NOVEMBER 19, 2024						
KCFPD Operating Fund #1900						
	FINAL 2023	BUDGET 2024	2024 YTD 10/31/24	AMEND FY24 BUDGET 2024	2024 EOY 11/30/2024	BUDGET 2025
OTHER						
190011 62160 Equipment - Administration						
19001183 62160 Equipment - Grounds & Natural Resources	22,643	25,000	17,783	25,000	25,000	22,640
19001183 68530 Preserve Improvements - Administration						
19001183 68530 Preserve Improvements - Grounds & Natural Resources	203	10,000	8,746	10,000	10,000	10,274
190011 68540 Contributions (Drainage District Tax Assessments & Carb. Cred. Fee)	2,572	2,600	2,763	2,600	2,600	2,600
Grounds & Maintenance Equipment - Ellis						
19001160 68580 Grounds & Maint. - Ellis House	5,569	4,250	3,007	4,250	4,250	4,250
19001161 68580 Grounds & Maint. - Ellis Barn	3,086	3,200	2,969	3,200	3,200	3,200
19001162 68580 Grounds & Maint. - Ellis Grounds	6,333	6,400	5,648	6,400	6,400	6,400
Security Deposit Refunds						
19001163 63040 Security Deposit Refunds						
19001163 63040 Security Deposit Refunds - Ellis Camps	-	-	562	562	562	1
19001164 63040 Security Deposit Refunds - Ellis Riding Lessons	-	-		-	-	1
19001166 63040 Security Deposit Refunds - Ellis Public Programs						
19001168 63040 Security Deposit Refunds - Ellis Weddings	1,300	5,000	1,000	5,000	5,000	5,000
19001169 63040 Security Deposit Refunds - Ellis Other Rentals	-	1,000	498	1,000	1,000	1,000
19001171 63040 Security Deposit Refunds - Hoover	12,983	13,500	11,256	13,500	13,500	13,500
19001176 63040 Security Deposit Refunds - Env. Education School Programs						
19001177 63040 Security Deposit Refunds - Env. Education Camps	1,905	500	170	500	500	1
19001178 63040 Security Deposit Refunds - Env. Education Natural Beginnings	1,880	2,200	4,660	2,200	2,200	2,200
19001179 63040 Security Deposit Refunds - Env. Education Public Programs	320	500	12	500	500	500
19001183 63040 Security Deposit Refunds - Grounds	25	160	50	160	160	160
19001184 63040 Security Deposit Refunds - Pickerill-Pigott	1,634	5,000	1,765	5,000	5,000	5,000
190011 69790 Contingency	-	3,699	-	3,699	3,699	-
Total Other	60,402	83,009	60,888	83,571	83,571	77,228
Total Expenditures	1,234,496	1,569,627	1,198,359	1,569,627	1,569,627	1,676,870
Operating Surplus / (Deficit)	133,717	0	221,030	(0)	(0)	(0)
Fund Balance	733,724	652,394	873,424	652,394	652,394	652,393
Ending Balance						100.0%
						93.0%
						106.8%
						100.0%
						100.0%
						100.0%
						100.0%
						100.0%

Kendall County Forest Preserve District Operating Fund

FY24 AMENDED AND FY25 FINAL BUDGET: NOVEMBER 19, 2024		FINAL	BUDGET	2024 YTD	AMEND FY24	2024 EOY	BUDGET	% Change
KCFPD Operating Fund #1900		2023	2024	10/31/24	2024	11/30/2024	2025	
Beginning Balance		600,007	652,394	652,394	652,394	652,394	652,394	100.0%
Total Revenue		1,366,973	1,569,627	1,419,389	1,569,627	1,569,627	1,676,870	106.8%
Total Personnel		706,955	832,568	671,212	832,568	832,568	908,439	109.1%
Total Employee Benefits		267,469	296,817	254,726	296,817	296,817	327,046	110.2%
Total Contractual		58,004	219,983	86,594	192,307	192,307	215,037	97.8%
Total Commodities		141,665	137,250	124,940	164,364	164,364	149,121	108.6%
Total Other		60,402	83,009	60,888	83,571	83,571	77,228	93.0%
Total Expenditure		1,234,496	1,569,627	1,198,359	1,569,627	1,569,627	1,676,870	106.8%
Surplus / (Deficit)		132,477	0	221,030	(0)	(0)	(0)	
TRANSFER OUT TO FUND 1907 (CAPITAL)		80,000	-		-	-	-	
Ending Balance		652,484	652,394	873,424	652,394	652,394	652,394	100.0%

FOREST PRESERVE DEBT SERVICE - SERIES 2003/2012

Fund 1902

ACCOUNT & DESCRIPTION	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED BUDGET 2024	YTD 30-Nov-24	% CHANGE IN BUDGET
Beginning Balance	937,583	957,927	1,077	1,077	1,077	0.1%
REVENUE						
190211 41010 Current Tax	441,816		0	0	0	
190211 41350 Interest Income	2,615	11,301	0	10	5	0.0%
Total Revenue	444,432	11,301	0	10	5	0.0%
EXPENDITURE						
190211 61380 Transfer to Fund 1903						
190211 61420 Transfer to Fund 1907		288,742	0			
190211 68640 Fiscal Agent Fee	113	242,960	0	1,082	1,082	
190211 68650 Debt Service - Interest 2012	18,975	6,450				
109211 68700 Debt Service - Principal 2012	405,000	430,000				
Total Expenditure	424,088	968,152	0	1,082	1,082	0.0%
Revenue over/(under) Expenditure	20,344	(957,927)	0	(1,072)	(1,077)	0.0%
Ending Balance	957,927	1,077	1,077	5	(0)	

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

ACCOUNT & DESCRIPTION	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED BUDGET 2024	YTD 2024	BUDGET 2025	% CHANGE IN BUDGET
Beginning Balance							
REVENUE TRANSFERS IN							
190311 40280 Transfer In from Fund 1902		5,057,675	5,849,640	5,849,640	5,849,640	6,294,376	7.6%
190311 41010 Current Tax	4,930,888	288,742					
190311 41350 Interest Income	14,882	5,281,630	5,710,248	5,710,248	5,663,952	5,940,513	4.0%
		63,906	55,386	55,386	48,881	66,500	20.1%
Total Revenue & Transfers In	4,945,770	5,634,278	5,765,633	5,765,633	5,712,833	6,007,013	4.2%
EXPENDITURE & TRANSFERS OUT							
190311 61380 Transfer to Debt Service Fund 1915				2,000	2,000	66,500	-18.4%
190311 61420 Transfer Out to Capital Fund 1907			81,467	131,470	131,470	1,000	110.5%
190311 66500 Miscellaneous Expenditure	338		475	675	675	2,000	5.3%
190311 68640 Fiscal Agent Fee	1,900	1,425	1,900	1,900	1,900	350,430	-0.4%
190311 68710 Debt Service - Interest 2015	354,040	352,950	351,690	351,690	351,690	45,000	0.0%
190311 68720 Debt Service - Principal 2015	40,000	45,000	45,000	45,000	45,000	187,450	-32.8%
190311 68730 Debt Service - Interest 2016	290,088	285,688	278,788	278,788	278,788	5,040,000	2091.3%
190311 68740 Debt Service - Principal 2016	105,000	115,000	230,000	230,000	230,000		-100.0%
190311 68750 Debt Service - Interest 2017	477,125	302,250	104,375	104,375	104,375		-100.0%
190311 68760 Debt Service - Principal 2017	3,255,000	3,740,000	4,175,000	4,175,000	4,175,000		-100.0%
Total Expenditure & Transfers Out	4,523,490	4,842,313	5,268,694	5,320,898	5,320,898	5,692,380	8.0%
Revenue over/(under) Expenditure	422,280	791,965	496,939	444,736	391,936	314,633	-36.7%
Ending Balance	5,057,675	5,849,640	6,346,579	6,294,376	6,241,576	6,609,008	4.1%

KCFPD Endowment Fund Fund 1904

ACCOUNT & DESCRIPTION	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED BUDGET 2024	YTD 2024	BUDGET 2025	% CHANGE IN BUDGET	NOTES
Beginning Balance	883,179	872,618	1,144,630	846,055	846,056	910,200	79.5%	
REVENUE & TRANSFERS IN								
190411 40500 Transfer in From 1913			300,000	300,000	300,000		0.0%	Grant Proj. Res. Fund 1913
190411 41350 Interest Income	11,601	44,455	30,000	48,000	48,000	8,000	26.7%	
190411 41720 Donation (Hughes Estate)			160,000	160,000	10,000	160,000	100.0%	
190411 42970 Grant Award			300,000	300,000	300,000	300,000	100.0%	
Total Revenue & Transfers In	11,601	44,455	790,000	808,000	658,000	468,000	59.2%	
EXPENDITURE & TRANSFERS OUT								
190411 61390 Transfer Out to 1913			300,000	-	-	300,000	100.0%	Grant Proj. Res. Fund 1913
190411 62150 Contractual Services	22,162	71,018	170,550	170,550	108,599	77,404	45.4%	Design/Arch./CPA
190411 70330 Construction			1,304,080	1,304,080	483,756	790,216	60.6%	Lite Const. Contract
Total Expenditure & Transfers Out	22,162	71,018	1,774,630	1,474,630	592,356	1,167,620	65.8%	
Revenue over/(under) Expenditure	(10,561)	(26,562)	(984,630)	(666,630)	65,644	(699,620)	71.1%	
Ending Balance	872,618	846,056	160,000	179,425	911,700	210,580	131.6%	

FP Capital Project Fund #1 (Section 319 Fund - LRC Dam Removal)

Fund 1905

ACCOUNT & DESCRIPTION	BUDGET 2023	BUDGET 2024	AMENDED BUDGET 2024	FY24 EOY 30-Nov-24	BUDGET 2025	% CHANGE IN BUDGET	Notes
Beginning Balance	0	0	0	0	0		
REVENUE & TRANSFERS IN							
190511 40300 Transfer In from Fund 1907							
190511 40500 Transfer In from Fund 1913	0	504,842	2,480	2,480	504,842		Transfer from CAPITAL Fund 1907
190511 41350 Interest Income			0	0			Grant Proj. Reserve Fund 1913
190511 42970 USEPA Section 319 Grant Award	0	504,842	0	0	504,842		Grant Award
190511 43880 Kendall County Escrow LR Creek		336,562	0	0	336,562		KC Escrow Transfer
Total Revenue & Transfers In	0	1,346,246	2,480	2,480	1,346,246		
EXPENDITURE & TRANSFERS OUT							
190511 61390 Transfer to FP Fund 1913	0	504,842					
190511 70060 Consultant - A&E Services		110,000	2,480	2,480	107,520		
190511 70330 Construction		731,404			733,884		
Total Expenditure & Transfers Out	0	1,346,246	2,480	2,480	841,404		
Revenue over/(under) Expenditure	0	0	0	0	504,842		
Ending Balance	0	0	0	0	504,842		

Forest Preserve Capital Fund Fund 1907

ACCOUNT & DESCRIPTION	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	2024 YTD 31-Oct-24	AMENDED BUDGET 2024	ROY PROJECTED 11/30/2024	BUDGET 2025	% CHANGE IN BUDGET	BUDGET NOTES
Beginning Balance										
REVENUE										
190711 40280 Transfer in fm 2003/12 Bonds (Interest Earnings + LC) - Fund 1902	0	286,713	84,186	409,301	487,873	487,873	487,873	463,785		
190711 40290 Transfer in fm FP General Fund(Interest Earnings) - Fund 1900			242,960							
190711 40300 Transfer in from 2007/15/16/17 Bond Proceeds Fund #1903 (950)	393,698		80,000							
190711 40330 Transfer in from Land Cash Fund #1910 (956)										
190711 40340 Transfer in from FRB Cropland Conversion #1909 (954)	30,000									
190711 40350 Transfer in from Project Improvement Fund #1906 (951)	164,116									
190711 40370 Transfer in from OSLAD Fund #1905	158,250		230,377							
190711 40370 Transfer in from RTP Fund #1908										
190711 40400 Transfer in from 2021 Bond Proceeds Fund #1912			175							
190711 40510 Transfer fm 2016/17 Bond 1903										
190711 41350 Interest Income	105	3,126		81,467	98,797	133,470	133,470	66,500		Interest transfer from 1903 in Jan 24
190711 42490 Other Revenue	17,850	18,736	5,913	6,000	23,517	26,000	25,471	23,000		
190711 43430 Grant Award - Morton Arboretum Landscape		50,000	10,885		550	1,000	550	188,714		ANP/TC Energy Easement
190711 43740 Grant Award - ICECF Reservation Woods		10,000								
190711 43770 Grant Award - ICECF K-12 Pollinator		11,000								
190711 43780 Grant Award - ICECF Pilot Pollinator Meadows										
Total Revenue	764,019	92,862	570,310	87,467	123,864	160,470	159,491	278,214	73.4%	
EXPENDITURE										
190711 61360 Transfer to Project Fund #1 (Fund 1905)		143,023				2,480	2,480	50,000		
190711 61370 Transfer to Project Fund #2 (Fund 1908)	52,700									
190711 61430 Transfer to Land Cash Fund - Reservation Woods										
190711 62160 Equipment Replacement Contingency	2,420									
190711 66500 Project Fund Expense	44,385	46,141	24,522	200,000	66,658	200,000	66,658	200,000		Equipment Replacement
190711 68500 Ellis House Roof Replacement and Envelope				30,000	23,551	35,000	35,000	30,000		Capital Project Contingency
190711 68500 Hoover Forest Preserve Habitat Mitigation Project				70,000		70,000	45,000	25,000		Remaining Exterior Work
190711 68500 Hoover Old Shop Roof Replacement and Envelope				90,000	60,389	90,000	34,441	30,000		Voluntary RPBB Mitigation Project
190711 68500 Maramech Forest Preserve Gate Replacement	348,374	81,587	138,478					25,000		Remaining Exterior Work
190711 68500 Project Fund Expense - Pickerill Estate House Roof	9,176	275								
190711 68510 Project Fund Expense - ICECF K-12 Pollinator	7,965	4,834								
190711 68520 Project Fund Expense - ICECF Pollinator Meadows	12,286	19,530	3,623							
190711 68610 Project Fund Expense - Morton Arboretum Landscape										
Total Expenditure	477,306	295,390	166,623	390,000	150,598	397,480	183,579	360,000	-9.4%	
Revenue Over/(Under) Expenditure	286,713	(202,527)	403,687	(302,533)	(26,735)	(237,010)	(24,088)	(81,786)		
Ending Balance	286,713	84,186	487,873	106,768	461,138	250,863	463,785	381,959	52.3%	

FP Capital Project Fund #2 (Hoover - Fox River Bluffs Public RTP Grant Project Fund) **Fund 1908**

ACCOUNT & DESCRIPTION	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED BUDGET 2024	YTD 30-Nov-24	BUDGET 2025
Beginning Balance						
REVENUE & TRANSFERS IN						
190811 40330 Transfer In from Land Cash Fund #1910	30,300	230,377	0	0	0	175,964
190811 40380 Transfer In from Capital Fund #1907	52,700	0				
190811 40500 Transfer in from Fund 1913 Grant Reserve Fund	143,023		0			50,000
190811 42970 Grant Award	177,100	0		200,000	200,000	200,000
190811 43800 Transfer In from Series 2021 Bond Proceeds Fund #1912	100,941	0				189,000
190811 43920 Revenue - Kendall County TAP Program	0	0				
Total Revenue & Transfers In	473,764	0	0	200,000	200,000	439,000
EXPENDITURE & TRANSFERS OUT						
190811 61390 Transfer out to Fund 1913 Grant Reserve Fund		230,377				200,000
190811 61420 Transfer out to Fund 1907						
190811 66500 Other Expenditures	244,292	0				386,704
190811 70330 Construction	29,395	0		24,036	24,036	28,260
190811 70650 Professional Services (Architect & Engineer)						
Total Expenditure & Transfers Out	273,687	230,377	0	24,036	24,036	614,964
Revenue over/(under) Expenditure	200,077	(230,377)	0	175,964	175,964	(175,964)
Ending Balance	230,377	0	0	175,964	175,964	0

FP Land Cash Fund 1910

Notes

ACCOUNT & DESCRIPTION	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED BUDGET 2024	YTD 2024	BUDGET 2025	% Change Budget
Beginning Balance	205,214	140,668	135,404	135,404	135,404	301,676	
REVENUE							
191011 40330 Transfer In From Land Cash	0						
191011 40380 Transfer in From Forest Preserve Capital Fund (1907)			114,757	164,002	164,002	80,000	
191011 41350 Interest Income				2,000	2,270	8,000	
191011 42490 Other Revenue	50						
191011 42910 Land Cash			75,000	75,000	0	150,000	
191011 42970 Grant Awards	124,271						
Total Revenue	124,321	0	189,757	241,002	166,272	238,000	98.8%
EXPENDITURES							
191011 61300 Transfer Out to Project Fund 1908	52,700						
191011 67410 Land Acquisition	136,167	5,264	0	325,161	0	539,676	
Total Expenditure	188,867	5,264	0	325,161	0	539,676	166.0%
Revenue over/(under) Expenditure	(64,546)	(5,264)	189,757	(84,159)	166,272	(301,676)	
Ending Balance	140,668	135,404	325,161	51,245	301,676	0	

Grant-funded Land Acq. Proposals

KCFP Liability Insurance Fund

Fund 1911

ACCOUNT & DESCRIPTION	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED BUDGET 2024	YTD 2024	BUDGET 2025	% CHANGE IN BUDGET
Beginning Balance	46,300	46,300	46,300	46,300	46,300	44,462	-4.0%
REVENUE & TRANSFERS IN							
191111 40320 Transfer from FP Operation Fund							
191111 41350 Interest Income	0	0	0	200	362	2,000	
191111 42120 Insurance Claim Reimbursements				0		0	
Total Revenue & Transfers In	0	0	0	200	362	2,000	900.0%
EXPENDITURE							
191111 68990 Claims/Deductibles	0	0	25,000	25,000	2,200	25,000	
Total Expenditure	0	0	25,000	25,000	2,200	25,000	0.0%
Revenue over/(under) Expenditure	0	0	(25,000)	(24,800)	(1,838)	(23,000)	
Ending Balance	46,300	46,300	21,300	21,500	44,462	21,462	(0)

KCFPD Grant Projects Reserve Fund

Fund 1913

ACCOUNT & DESCRIPTION	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED BUDGET 2024	YTD 2024	BUDGET 2025	% Change Budget	Notes
Beginning Balance	1,062,110	1,040,348	828,200	828,200	828,200	331,724		
REVENUE & TRANSFERS IN								
191311 40370 Transfer from FP Project Fund #1 (Fund 1905)								
191311 40390 ARPA Grant Award - Kendall County						200,000		RTP Grant - Return of GPRF's
191311 40560 Transfer from FP Project Fund #2 (Fund 1908)								
191311 40570 Transfer from FP Endowment (Fund #1904)						300,000		
191311 41350 Interest Income		3,931		4,000	3,524	4,000		Subat Nature Center - Return of GPRF's
191311 42250 Revenue		459,201						
191311 42970 IDNR PARC Grant Award	368,999							
191311 43800 Transfer from Bond Proceeds #1912								
Total Revenue & Transfers In	368,999	463,132	0	4,000	3,524	504,000	12500.0%	
EXPENDITURE & TRANSFERS OUT								
191311 61360 Transfer to FP Project Fund #1 (Fund 1905)								
191311 61370 Transfer to FP Project Fund #2 (Fund #1908)			504,842	0	0	504,842		LRC Dam Removal (319 Reimb.)
191311 61570 Transfer to FP #1904 Endowment (Subat)			300,000	200,000	200,000			Hoover-Fox River Bluffs Trail Project
191311 66500 Other Expenditures				300,000	300,000			Subat Nature Center Project
191311 68530 Preserve Improvements/Master Plan								
191311 70040 Supplies								
191311 70050 Contractual Services								
191311 70060 Consultants								
191311 70330 Construction	370,247	666,621						
191311 70650 Professional Services - A&E Services	20,514	8,659						
Total Expenditure & Transfers Out	390,760	675,281	804,842	500,000	500,000	504,842	1.0%	
Revenue over/(under) Expenditure		(212,148)	(804,842)	(496,000)	(496,476)	(842)		
Ending Balance	1,040,348	828,200	23,358	332,200	331,724	330,882		

FP American Rescue Plan Act Fund Fund 1914

ACCOUNT & DESCRIPTION	BUDGET 2021	BUDGET AMD 11-21	BUDGET 2022	FY22 AMD 16-Aug-22	FY22 EOY 30-Nov-22	BUDGET 2023	FY23 EOY 30-Nov-23	BUDGET 2024	FY24 YTD 31-Oct-24	AMEND FY 2024	FY24 EOY 30-Nov-24	BUDGET 2025
Beginning Balance			2,976	7,594	7,594	47,802	47,802	56,300	58,264	58,264	58,264	0
REVENUE												
191411 41350 Interest Income	30,000	30,000	100,000	100,000	100,000	100,000	100,000	100,000	68	100	100	0
191411 40390 Transfer of American Rescue Plan Act Funds from Kendall County									100,000	100,000	100,000	0
Total Revenue	30,000	30,000	100,000	100,000	100,000	100,000	100,000	100,000	100,068	100,100	100,100	0
EXPENDITURE												
191411 51160 Salaries - Part Time Grounds Maintenance	8,000	3,700	17,280	17,280	4,654	20,160	14,965		6,463	0	0	0
191411 51390 Salaries - Full Time Grounds Maintenance	716	331	32,600	32,600	34,080	36,474	36,755	39,028	24,812	24,812	24,812	0
191411 61160 Transfer to KC IMRF Fund	612	283	2,272	2,272	2,403	2,145	2,145	2,272	1,519	1,494	1,494	0
191411 63050 Transfer to KC SSI Fund	5,000	2,710	2,494	2,494	2,940	4,333	4,333	2,986	1,995	2,051	2,051	0
191411 63060 ER Contr Health/Denial			11,500	11,500	11,346	12,432	12,432	13,875	8,514	8,514	8,514	0
191411 66500 Other Expenditures												0
191411 68530 Preserve Improvements/Master Plan			36,830	41,448	4,369	65,184	20,873	98,139	27,931	121,493	121,493	0
191411 70040 Supplies												
191411 70050 Contractual Services												
191411 70060 Professional Services - A&E Services												
191411 70350 Construction												
Total Expenditure	15,672	20,000										
Revenue over/(under) Expenditure	30,000	27,024	102,976	107,594	59,792	140,728	91,503	156,300	71,234	158,364	158,364	0
	0	2,976			40,208	(40,728)	8,497	(56,300)	28,834	(58,264)	(58,264)	0
Ending Balance	0	2,976	(0)	(0)	47,802	7,074	56,300	0	87,098	0	(0)	0

FOREST PRESERVE DEBT SERVICE - SERIES 2021
Fund 1915

ACCOUNT & DESCRIPTION	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED BUDGET 2024	YTD 2024	BUDGET 2025	% CHANGE IN BUDGET
Beginning Balance							
REVENUE							
191511 40510 Transfer from Debt Service Fund 1903		46,652	65,393	65,335	65,335	65,353	-0.1%
191511 41010 Current Tax	81,818	84,244	82,544	2,000	2,000		
191511 41350 Interest Income	1	58	100	82,544	82,544	81,544	-1.2%
				600	600	700	600.0%
Total Revenue	81,818	84,302	82,644	85,144	85,144	82,244	-0.5%
EXPENDITURE							
191511 66500 Miscellaneous Expenditure	338	0	475	475	475	475	0.0%
191511 68640 Fiscal Agent Fee	475	475	1,107	1,107	1,107	1,100	-0.6%
191511 68790 Debt Service - Interest Series 2021	34,354	35,144	33,544	33,544	33,544	32,044	-4.5%
191511 68800 Debt Service - Principal Series 2021		30,000	50,000	50,000	50,000	50,000	0.0%
Total Expenditure	35,166	65,619	85,126	85,126	85,126	83,619	-1.8%
Revenue over/(under) Expenditure	46,652	18,683	(2,482)	18	18	(1,375)	-44.6%
Ending Balance	46,652	65,335	62,911	65,353	65,353	63,978	

FY25 GENERAL FUND TAX LEVY ORDINANCE
FINAL FOR COMMISSION APPROVAL: NOVEMBER 19, 2024

ORDINANCE #24-11-002
GENERAL FUND TAX LEVY ORDINANCE
OF THE KENDALL COUNTY FOREST PRESERVE DISTRICT FOR THE
FISCAL YEAR BEGINNING DECEMBER 1, 2024 AND ENDING
NOVEMBER 30, 2025

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

SECTION 1 That there is required to be raised by taxation, and that there is levied upon all taxable property within the territorial limits of said Kendall County Forest Preserve District for the fiscal year beginning December 1, 2024 and ending November 30, 2025, the total sum of SEVEN HUNDRED NINETY NINE THOUSAND TWO HUNDRED AND SIXTY NINE dollars (\$799,269) as is provided:

Salaries - Full-Time	\$392,560
Salaries - Part-Time	\$196,261
Equipment	\$20,000
Fuel - Gas & Oil	\$8,500
Telephone	\$8,000
Electric	\$2,200
Gas	\$2,000
Publicity & Promotion	\$1,000
Newsletter	\$200
Supplies - Shop	\$2,000
Conferences	\$1,000
Audit	\$8,250
Refuse Pickup	\$5,000
Insurance	\$43,200
Medical Insurance	\$50,000
Legal Publications	\$390
IMRF & SS	\$58,708
TOTAL	<u><u>\$799,269</u></u>

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

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

Approved this 19TH Day of November, 2024.

Signed:

Brian DeBolt, President

Seth Wormley, Secretary

ORDINANCE #24-11-003
COMBINED ANNUAL BUDGET AND APPROPRIATIONS ORDINANCE

AN ORDINANCE SETTING FORTH THE ANNUAL BUDGET OF THE KENDALL COUNTY FOREST PRESERVE DISTRICT FOR THE
 FISCAL YEAR BEGINNING DECEMBER 1, 2024 AND ENDING NOVEMBER 30, 2025

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, 2024 AND ENDING NOVEMBER 30, 2025

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, 2024.

	Fund 1900	Fund 1903	Fund 1904	Fund 1905	Fund 1907	Fund 1908	Fund 1910	Fund 1911	Fund 1913	Fund 1914	Fund 1915	Total Est. Balances
Operating Fund		Debt Series 2007/2015/2016/2017	Endowment Fund	FP Capital Project Fund #1 (EPA Sect. 319 Fund - LRC Dam Removal)	Capital Projects Fund	FP Capital Project Fund #2 (Fox River Bluffs RTP Grant Project Fund)	Land Cash Fund	Liability Fund	KCFPD Grant Projects Reserve Fund	American Rescue Plan Act Fund	Debt Series 2021	
Estimated Beginning Balance December 1, 2024	\$ 652,394	\$ 6,294,376	\$ 910,200	\$ -	\$ 463,785	\$ 175,964	\$ 301,676	\$ 44,462	\$ 331,724	\$ -	\$ 65,353	\$ 9,239,934
Estimated Revenue & Transfers In	\$ 1,676,870	\$ 6,007,013	\$ 468,000	\$ 1,346,246	\$ 278,214	\$ 439,000	\$ 238,000	\$ 2,000	\$ 504,000	\$ -	\$ 82,244	\$ 11,041,587
Estimated Expenditure & Transfers Out	\$ 1,676,870	\$ 5,692,380	\$ 1,167,620	\$ 841,404	\$ 360,000	\$ 614,964	\$ 539,676	\$ 25,000	\$ 504,842	\$ -	\$ 83,619	\$ 11,506,375
Estimated Ending Balance November 30, 2025	\$ 652,394	\$ 6,609,009	\$ 210,580	\$ 504,842	\$ 381,999	\$ -	\$ -	\$ 21,462	\$ 330,882	\$ -	\$ 63,978	\$ 8,775,146

Estimated Receipts:

190011 40300 - 19001184 43450	FY25 Operating Fund #1900 Receipts	\$ 1,676,870
190311 40280-41350	FY25 2007/2015/2016/2017 Debt Series Fund #1903 Receipts	\$ 6,007,013
190411 40500-42970	FY25 Endowment Fund #1904 Receipts	\$ 468,000
190511 40300-43880	FY25 FP Capital Project Fund #1 - #1905 Receipts	\$ 1,346,246
190711 40280-43780	FY25 Capital Projects Fund #1907 Receipts	\$ 278,214
190811 40330-43920	FY25 Capital Projects Fund #2 - #1908 Receipts	\$ 439,000
191011 40330-42970	FY25 Land Cash Fund #1910 Receipts	\$ 238,000
191111 40320-42120	FY25 Liability Fund #1911 Receipts	\$ 2,000
191311 40370-43800	FY25 KCFPD Grant Projects Reserve Fund - #1913 Receipts	\$ 504,000
191411 41350-40390	FY25 American Rescue Plan Act Fund #1914 Receipts	\$ -
191511 40510-41350	FY25 2021 Debt Series Fund #1915 Receipts	\$ 82,244
Total Receipts		\$ 11,041,587

SECTION 2

That the several sums of money hereinafter set forth are hereby appropriated for the fiscal year of the Kendall County Forest Preserve District, Kendall County, Illinois beginning December 1, 2024 and ending November 30, 2025 to cover all necessary expenditures and liabilities of said Kendall County Forest Preserve District, Kendall County, Illinois hereinafter designated.

SECTION 3

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

Estimated Expenditures:

190011 51090 - 19001184 63040	FY25 Operating Fund #1900 Expenses	\$ 1,676,870
190311 61380-68760	FY25 2007/2015/2016/2017 Debt Series Fund #1903 Expenses	\$ 5,692,380
190411 61390-70330	FY25 Endowment Fund #1904 Expenses	\$ 1,167,620
190511 61390-70330	FY25 FP Capital Project Fund #1 - #1905 Expenses	\$ 841,404
190711 61360-68610	FY25 Capital Projects Fund #1907 Expenses	\$ 360,000
190811 61390-70650	FY25 Capital Projects Fund #2 - #1908 Expenses	\$ 614,964
191011 61300-67410	FY25 Land Cash Fund #1910 Expenses	\$ 539,676
191111 68990	FY25 Liability Fund #1911 Expenses	\$ 25,000
191311 61360-70650	FY25 KCFPD Grant Projects Reserve Fund - #1913 Expenses	\$ 504,842
191411 51160-70330	FY25 American Rescue Plan Act Fund #1914 Expenses	\$ -
191511 66500-68800	FY25 2021 Debt Series Fund #1915 Expenses	\$ 83,619
Total Expenditures		\$ 11,506,375

Approved this 19TH Day of November, 2024.

Signed:

Brian DeBolt, President

Seth Wormley, Secretary

KCFPD OPERATING FUND (FUND #1900) - AMENDED FY24 BUDGET FOR COMMISSION APPROVAL
KCFPD OPERATING FUND (FUND #1900) - FINAL FY25 BUDGET FOR COMMISSION APPROVAL
10. Nov. 24

FY2024 - OPERATING FUND #1900 - AMENDED BUDGET (PAGE 1 OF 1)
FY2025 - OPERATING FUND #1900 - FINAL BUDGET (PAGE 1 OF 1)

The attached Kendall County Forest Preserve District Operating Fund (Fund #1900) budget spreadsheet provides a breakdown of the anticipated revenues and expenditures for the District's amended FY24 Operating Fund budget and proposed FY25 Operating Fund budget appropriations as presented for approval. Revenues and expenditures will be tracked during the fiscal year within the MUNIS accounting software supported by the Kendall County Treasurer's Office. Total FY25 appropriations within each of the stated budget categories above shall not be exceeded without prior approval of an amending ordinance by the Kendall County Forest Preserve District's Board of Commissioners.

Kendall County Forest Preserve District Operating Fund

FY24 AMENDED AND FY25 FINAL BUDGET- NOVEMBER 19, 2024		FINAL	BUDGET	2024 YTD	AMEND FY24 BUDGET	2024 EOY	BUDGET	% Change
KCFPD Operating Fund #1900		2023	2024	10/31/24	2024	11/30/2024	2025	
ACCOUNT & DESCRIPTION								
Beginning Balance (est.)								
REVENUE								
190011 41010	Current Tax	600,007	652,394	652,394	652,394		652,394	
190011 41350	Interest Income	709,879	759,981	762,372	759,981		799,269	105.2%
190011 42250	Other Income (Sponsorship Income)	7,997	7,400	8,678	7,400		17,532	236.9%
190011 42250	Other Income (Carbon Credits Sales - Fox River Bluffs & Res. Woods)	40	149,058	-	149,058		149,058	100.0%
19001162 42250	Ellis Center Grounds (Farm License Rev.)	28,390	27,997	27,458	27,997		32,000	114.3%
19001163 42250	Ellis Center Camps	13,781	13,750	12,364	13,750		13,750	100.0%
19001164 42250	Ellis Center Riding Lessons	58,284	63,800	52,201	63,800		63,800	100.0%
19001165 42250	Ellis Center Birthday Parties	5,824	6,000	4,113	6,000		6,000	100.0%
19001166 42250	Ellis Center Public Programs	3,632	3,000	768	3,000		3,000	100.0%
19001167 42250	Sunrise Center North License Agreement	13,837	13,760	13,820	13,760		13,760	100.0%
19001168 42250	Ellis Center Weddings	3,225	4,500	5,350	4,500		4,500	100.0%
19001169 42250	Ellis Center Other Rentals	3,140	3,400	4,200	3,400		3,400	100.0%
19001170 42250	Ellis Center 5K Event							
19001171 42250	Hoover Revenue (Yorkville Athletic Assoc. License)	3,169	2,900	2,400	2,900		2,400	82.8%
19001171 42250	Hoover Revenue (Residence Lease)	2,750	3,000	5,750	3,000		3,000	220.0%
19001172 42250	Hoover Bunkhouse Rental Rev	34,241	34,000	32,666	34,000		36,000	105.9%
19001173 42250	Hoover Campsite Rental Rev	7,405	6,000	6,045	6,000		7,000	116.7%
19001174 42250	Hoover Meadowhawk Rental Rev	41,584	38,000	39,507	38,000		44,600	117.4%
19001176 42250	Env. Educ. - School Programs	16,097	20,000	15,839	20,000		20,000	100.0%
19001177 42250	Env. Educ. - Camps	39,682	39,500	44,240	39,500		42,500	107.6%
19001178 42250	Env. Educ. - Natural Beginnings	144,152	145,000	176,161	145,000		160,000	110.3%
19001179 42250	Env. Educ. - Other Public Programs	17,936	20,000	15,111	20,000		20,000	100.0%
19001180 42250	Env. Educ. - Other Revenue							
19001183 42250	Other Income - Grounds & Natural Resources (Bowhunt App. Fees)	32,368	32,500	29,250	32,500		32,500	100.0%
19001183 42250	Other Income - Grounds & Nat. Res. (Millbrook North Trail Use Lic. Agreement)		5,000	2,500	5,000		2,500	
19001184 42250	Revenue - Pickertill-Pigott Estate House, Pavilion and Shelter	6,675	14,000	12,015	14,000		14,000	100.0%
190011 42860	Donations - Administration (Forest Foundation Contributions)	7,276	5,000	1,450	5,000		5,000	100.0%
19001164 42860	Donations - Ellis Equestrian Center - Lessons	1	1		1		1	
19001175 42860	Donations - Environmental Education							
19001178 42860	Donations - Env. Educ. Natural Beginnings							
19001183 42860	Donations - Grounds & Natural Resources	1,536	1,500	-	1,500		1,500	100.0%
19001183 42900	Picnic & Shelter Rental - Grounds & Natural Resources	2,525	1,000	1,070	1,000		2,500	250.0%
19001184 42900	Picnic & Shelter Rental - Pickertill-Pigott	9,005	8,000	7,185	8,000		8,000	100.0%
19001183 42920	Preserve Improvements - Grants (K-12 Pollinator)	120	180	325	180		500	277.8%
19001183 42920	Preserve Improvements - Grants (Pollinator Meadows Pilot)							

Kendall County Forest Preserve District Operating Fund

FY24 AMENDED AND FY25 FINAL BUDGET: NOVEMBER 19, 2024		FINAL	BUDGET	2024 YTD	AMEND FY24	2024 EOY	BUDGET	% Change
KCFPD Operating Fund #1900		2023	2024	10/31/24	2024	11/30/2024	2025	
190011 42930	Farm License Revenue	134,121	112,900	112,917	112,900	112,900	134,000	118.7%
190011 42940	Credit Card Revenue - All Preserves	3,710	4,000	4,411	4,000	4,000	6,000	150.0%
19001168 43450	Security Deposit Revenue - Ellis Weddings	1,100	5,000	2,400	5,000	5,000	5,000	100.0%
19001169 43450	Security Deposit Revenue - Ellis Other Rentals	100	1,000	970	1,000	1,000	1,000	100.0%
19001172 43450	Security Deposit Revenue - Hoover Bunkhouse	5,000	5,300	6,300	5,300	5,300	6,000	113.2%
19001174 43450	Security Deposit Revenue - Hoover Meadowhawk	8,233	8,200	7,624	8,200	8,200	8,200	100.0%
19001184 43450	Security Deposit Revenue - Pickertill-Pigott	1,399	5,000	1,930	5,000	5,000	5,000	100.0%
Total Revenue		1,368,213	1,569,627	1,419,389	1,569,627	1,569,627	1,676,870	106.8%

Kendall County Forest Preserve District Operating Fund

FY24 AMENDED AND FY25 FINAL BUDGET: NOVEMBER 19, 2024		FINAL	BUDGET	2024 YTD	AMEND FY24	2024 EOY	BUDGET	% Change
KCFPD Operating Fund #1900		2023	2024	10/31/24	2024	11/30/2024	2025	
PERSONNEL								
190011 51090	Board Per Diem	-	5,500	-	5,500	5,500	5,500	100.0%
190011 51160	Salary - Part Time Administration							
190011 51390	Salary - Full Time Administration	153,124	181,244	161,610	181,244	181,244	200,721	110.7%
190011 51470	Stipend - Full Time Administration (Executive Director)	11,629	-		-			
190011 51470	Stipend - Full Time Administration (Asst. County Admin.)	5,820	6,120	5,437	6,120	6,120	6,120	100.0%
19001183 51160	Salary - Part Time Grounds & Natural Resources	21,736	50,875	33,288	50,875	50,875	49,370	97.0%
19001183 51390	Salary - Full Time Grounds & Natural Resources	104,292	112,794	101,752	112,794	112,794	168,179	149.1%
19001184 51160	Salary - Part Time Pickerill Pigott	1,043	3,125	1,978	3,125	3,125	4,350	139.2%
Salary Full Time: Env. Education								
19001176 51390	Env. Educ. FT Salary - School Programs Expense	2,521	2,723	2,412	2,723	2,723	1	0.0%
19001177 51390	Env. Educ. FT Salary - Camps Expense	5,931	6,535	85	6,535	6,535	7,479	114.4%
19001178 51390	Env. Educ. FT Salary - Natural Beginnings Expense	53,062	45,476	46,160	45,476	45,476	55,199	121.4%
19001179 51390	Env. Educ. FT Salary - Other Public Programs Expense	2,531	2,723	2,402	2,723	2,723	1	0.0%
19001180 51390	Env. Educ. FT Salary - Laws of Nature							
Salary Part Time: Env. Education								
19001176 51160	Env. Educ. PT Salary - School Programs Expense	8,801	14,000	11,627	14,000	14,000	12,485	89.2%
19001177 51160	Env. Educ. PT Salary - Camps Expense	26,672	28,000	40,993	28,000	28,000	33,965	121.3%
19001178 51160	Env. Educ. PT Salary - Natural Beginnings Expense	61,996	79,150	57,378	79,150	79,150	87,560	110.6%
19001179 51160	Env. Educ. PT Salary - Other Public Programs Expense	12,581	12,000	11,334	12,000	12,000	8,987	74.9%
19001180 51160	Env. Educ. PT Salary - Laws of Nature	2,521	4,265	3,533	4,265	4,265	3,495	81.9%
19001181 51160	Env. Educ. PT Salary - Other Expense							
Salary Full Time: Ellis								
19001160 51390	Salary FT - Ellis House	11,013	10,974	9,749	10,974	10,974	11,275	102.7%
19001161 51390	Salary FT - Ellis Barn	11,013	10,974	9,750	10,974	10,974	11,275	102.7%
19001162 51390	Salary FT - Ellis Grounds	20,753	21,947	19,499	21,947	21,947	22,551	102.7%
Salary Part Time - Ellis								
19001160 51160	Salary PT - Ellis House	41						
19001161 51160	Salary PT - Ellis Barn							
19001162 51160	Salary PT - Ellis Grounds	117						
19001163 51160	Salary PT - Ellis Center Camps Expense	2,229	3,790	5,702	3,790	3,790	6,201	163.6%
19001164 51160	Salary PT - Ellis Center Riding Lessons Expense	44,386	45,900	44,537	45,900	45,900	53,151	115.8%
19001165 51160	Salary PT - Ellis Center Birthday Parties Expense	5,119	7,750	4,101	7,750	7,750	4,429	57.2%
19001166 51160	Salary PT - Ellis Center Public Programs Expense	405	2,000	94	2,000	2,000	1,772	88.6%
19001167 51160	Salary PT - Ellis Sunrise License Agreement	21,612	22,000	20,862	22,000	22,000	23,782	108.1%
19001168 51160	Salary PT - Ellis Center Weddings Expense	493	750	622	750	750	383	51.1%
19001169 51160	Salary PT - Ellis Center Other Rentals Expense	110	750	207	750	750	383	51.1%
19001171 51160	Salary PT - Hoover Grounds	14,112	25,025	15,512	25,025	25,025	20,938	83.7%
19001172 51160	Salary PT - Hoover Bunkhouse	7,020	12,513	7,757	12,513	12,513	10,469	83.7%
19001173 51160	Salary PT - Hoover Campsite	3,510	6,256	3,878	6,256	6,256	5,234	83.7%
19001174 51160	Salary PT - Hoover Meadowhawk	5,437	6,256	6,849	6,256	6,256	9,584	153.2%

Kendall County Forest Preserve District Operating Fund

FY24 AMENDED AND FY25 FINAL BUDGET: NOVEMBER 19, 2024							
KCFPD Operating Fund #1900							
	FINAL 2023	BUDGET 2024	2024 YTD 10/31/24	AMEND FY24 BUDGET 2024	2024 EOY 11/30/2024	BUDGET 2025	% Change
19001171 51390 Salary FT - Hoover Grounds	42,574	47,452	21,141	47,452	47,452	41,800	88.1%
19001172 51390 Salary FT - Hoover Bunkhouse	21,287	23,726	10,571	23,726	23,726	20,900	88.1%
19001173 51390 Salary FT - Hoover Campsite	10,644	11,863	5,285	11,863	11,863	10,450	88.1%
19001174 51390 Salary FT - Hoover Meadowhawk	10,821	18,113	5,108	18,113	18,113	10,450	57.7%
Total Personnel	706,955	832,568	671,212	832,568	832,568	908,439	109.1%
EMPLOYEE BENEFITS							
190011 61160 IMRF Expense - Administration	10,152	10,905	10,387	10,905	10,905	13,322	122.2%
190011 61170 SS Expense - Administration	13,029	14,334	13,641	14,334	14,334	15,825	110.4%
19001160 63050 IMRF/SS Expense - Ellis House	1,452	1,476	1,250	1,476	1,476	1,589	107.7%
19001161 63050 IMRF/SS Expense - Ellis Barn	1,449	1,476	1,370	1,476	1,476	1,589	107.7%
19001162 63050 IMRF/SS Expense - Ellis Grounds	2,907	3,100	2,522	3,100	3,100	3,178	102.5%
19001163 63050 IMRF/SS Expense - Ellis Center Camps Expense	239	350	547	350	350	743	212.2%
19001164 63050 IMRF/SS Expense - Ellis Center Riding Lessons Expense	5,235	5,500	4,942	5,500	5,500	6,365	115.7%
19001165 63050 IMRF/SS Expense - Ellis Center Birthday Parties Expense	662	872	581	872	872	530	60.8%
19001166 63050 IMRF/SS Expense - Ellis Center Public Programs Expense	45	200	13	200	200	212	106.1%
19001167 63050 IMRF/SS Expense - Sunrise Center North	2,170	2,200	2,087	2,200	2,200	2,815	128.0%
19001168 63050 IMRF/SS Expense - Ellis Center Weddings Expense	35	100	28	100	100	29	29.0%
19001169 63050 IMRF/SS Expense - Ellis Center Other Rentals Expense	8	100	-	100	100	29	29.0%
19001171 63050 IMRF/SS Expense - Hoover Grounds	7,420	9,536	4,384	9,536	9,536	8,654	90.8%
19001172 63050 IMRF/SS Expense - Hoover Bunkhouse	3,706	4,768	2,200	4,768	4,768	4,327	90.8%
19001173 63050 IMRF/SS Expense - Hoover Campsite	1,853	2,384	1,310	2,384	2,384	2,164	90.8%
19001174 63050 IMRF/SS Expense - Hoover Meadowhawk	2,021	2,863	1,231	2,863	2,863	2,497	87.2%
19001175 63050 IMRF/SS Fund Expense - Env. Education	1,460	1,681	1,602	1,681	1,681	1,866	111.0%
19001176 63050 IMRF/SS Fund Expense - Env. Education School Programs	3,735	3,447	3,672	3,447	3,447	3,732	108.3%
19001177 63050 IMRF/SS Fund Expense - Env. Education Natural Beginnings	14,771	16,335	13,891	16,335	16,335	18,513	113.3%
19001178 63050 IMRF/SS Fund Expense - Env. Education Other Public Programs	1,774	1,471	1,590	1,471	1,471	1,344	91.3%
19001180 63050 IMRF/SS Fund Expense - Env. Education Laws of Nature	265	449	366	449	449	522	116.4%
19001181 63050 IMRF/SS Fund Expense - Env. Educ. PT Salary - Other Expense							
19001183 63050 IMRF/SS Expense - Grounds & Nat. Resources	16,053	20,471	15,931	20,471	20,471	29,691	145.0%
19001184 63050 IMRF/SS Expense - Pickertill Pigott	595	239	104	239	239	333	139.3%
190011 61230 Medical Insurance - Administration	56,511	55,485	51,261	55,485	55,485	53,286	96.0%
Medical Insurance - Hoover							
19001171 63060 Medical Insurance - Hoover Grounds	10,630	13,875	5,241	13,875	13,875	13,259	95.6%
19001172 63060 Medical Insurance - Hoover Bunkhouse	5,200	6,937	2,621	6,937	6,937	6,630	95.6%
19001173 63060 Medical Insurance - Hoover Campsite	2,600	3,469	1,310	3,469	3,469	3,315	95.6%
19001174 63060 Medical Insurance - Hoover Meadowhawk	2,370	3,469	1,310	3,469	3,469	3,315	95.6%
19001175 63060 Medical Insurance - Environmental Education							
19001178 63060 Medical Insurance - Env. Education Natural Beginnings							
19001168 63060 Medical Insurance - Ellis Weddings							

Kendall County Forest Preserve District Operating Fund

FY24 AMENDED AND FY25 FINAL BUDGET: NOVEMBER 19, 2024		FINAL	BUDGET	2024 YTD	AMEND FY24	2024 EOY	BUDGET	% Change
KCFPD Operating Fund # 1900		2023	2024	10/31/24	BUDGET	11/30/2024	2025	
19001183 63060	Medical Insurance - Grounds & Nat. Resources							
190011 68000	Annual Insurance Premiums (ICRMT)	30,462	27,749	25,197	27,749	27,749	39,777	143.3%
190011	Transfer to FP Liability Insurance Fund	68,644	81,577	84,137	81,577	81,577	87,596	107.4%
	Insurance Deductible							
	Total Employee Benefits	267,469	296,817	254,726	296,817	296,817	327,046	110.2%
	CONTRACTUAL							
190011 62150	Contractual Services (DaySmart Software)	3,087	1,815	10,904	1,815	1,815	5,616	309.4%
190011 62150	Contractual Services (Kendall County Email Accounts)	1,000	1,000	1,000	1,000	1,000	1,000	100.0%
190011 62150	Contractual Services (City Forest Credits)	-	149,058	720	110,742	110,742	149,058	100.0%
190011 62030	Contractual Services (kendallforest.com website)	1,908	720	720	720	720	720	100.0%
	Dues/Memberships	300	1,000	400	1,000	1,000	500	50.0%
190011 62040	Conferences	4,895	11,940	11,335	11,940	11,940	11,940	100.0%
190011 62090	Legal Publications	500	1,500	1,138	1,500	1,500	1,000	66.7%
19001163 63020	Veterinarian & Farrier - Ellis Camps							
19001164 63020	Veterinarian & Farrier - Ellis Riding Lessons	5,411	9,000	6,355	9,000	9,000	9,000	100.0%
19001165 63020	Veterinarian & Farrier - Ellis Birthday Parties							
19001166 63020	Veterinarian & Farrier - Ellis Public Programs							
19001167 63020	Veterinarian & Farrier - Sunrise Center		500		500	500	1	
19001168 63070	Refuse Pickup - Ellis	1,233	1,700	1,282	1,700	1,700	1,200	70.6%
19001183 63070	Refuse Pickup - Grounds & Natural Resources	8,560	8,500	8,750	8,500	8,500	8,500	100.0%
1901183	Event Tent Lease - Ellis							
19001183 63540	Telephone - Grounds & Natural Resources	7,317	8,000	7,131	8,000	8,000	8,000	100.0%
190011 65460	State Unemployment Contribution			10,640	10,640	10,640	1	
190011 65490	Audit	8,485	9,500	9,500	9,500	9,500	12,500	131.6%
190011 68340	Farm Lease Contract Expenses (Hay Crop Inputs)	-	1,750	-	1,750	1,750	1	
190011 68560	Credit Card Fee	15,308	14,000	17,439	14,000	14,000	6,000	42.9%
	Total Contractual	58,004	219,983	86,594	192,307	192,307	215,037	97.8%

Kendall County Forest Preserve District Operating Fund

FY24 AMENDED AND FY25 FINAL BUDGET: NOVEMBER 19, 2024		FINAL	BUDGET	2024 YTD	AMEND FY24	2024 EOY	BUDGET	% Change
KCFPD Operating Fund # 900		2023	2024	10/31/24	BUDGET	11/30/2024	2025	
COMMODITIES								
190011 62000	Office Supplies & Postage - Administration	8,612	6,000	8,237	9,144	9,144	7,000	116.7%
190011 62000	CARES Act Purchases							
19001160 62000	Office Supplies & Postage - Ellis House	489	750	483	750	750	600	80.0%
19001183 62180	Fuel: Gas & Oil Grounds	20,438	20,000	13,868	20,000	20,000	20,500	102.5%
19001183 62400	Uniforms - Grounds	1,774	2,500	1,546	2,500	2,500	2,250	90.0%
19001176 63030	Environmental Education							
19001177 63030	Env. Educ. - School Programs Expense	596	700	54	700	700	700	100.0%
19001178 63030	Env. Educ. - Camps Expense	1,569	1,500	1,206	1,500	1,500	1,500	100.0%
19001179 63030	Env. Educ. - Natural Beginnings Expense	4,003	4,000	3,077	4,000	4,000	4,000	100.0%
19001180 63030	Env. Educ. - Other Public Programs Expense	716	750	809	809	809	750	100.0%
19001183 63090	Gas - Grounds & Natural Resources	321	600	350	600	600	600	100.0%
19001184 63100	Electric - Pickerrill Pigott	4,305	5,250	3,401	5,250	5,250	4,500	85.7%
19001182 63130	Natural Area Volunteer Supplies	8,093	2,700	7,181	8,220	8,220	9,185	340.2%
190011 63510	Electric - Administration							
190011 68500	Project Fund Expense (Forest Foundation Purchases)	2,642	2,750	2,855	3,135	3,135	3,135	114.0%
190011 68430	Promotion/Publicity	10,748	5,000	1,583	5,000	5,000	5,000	100.0%
190011 68440	Newsletter	1,245	1,000	1,182	1,182	1,182	1,200	120.0%
		0	450	-	450	450	450	
19001160 62270	Utilities - Ellis							
19001161 62270	Utilities - Ellis House	5,352	5,000	5,610	6,602	6,602	6,350	127.0%
	Utilities - Ellis Barn	2,927	5,000	5,113	6,135	6,135	6,350	127.0%
19001171 62270	Utilities & Maintenance - Hoover							
19001171 63090	Hoover - Other Utilities	2,073	4,600	2,840	4,600	4,600	4,000	87.0%
19001171 63100	Hoover - Gas	9,444	9,500	5,747	9,500	9,500	9,500	100.0%
19001171 63110	Hoover - Electric	16,015	15,000	17,792	19,974	19,974	20,000	133.3%
19001171 63120	Hoover - Shop Supplies	5,185	3,250	3,971	3,971	3,971	4,000	123.1%
19001171 66500	Hoover - Building Maintenance	8,177	7,000	16,393	16,393	16,393	8,000	114.3%
19001171 68580	Hoover - Other Expenses	887	1,400	1,103	1,400	1,400	1,000	71.4%
	Hoover - Grounds Maintenance	4,020	5,000	2,173	5,000	5,000	4,000	80.0%
19001166 68570	Promotion/Publicity - Ellis							
	Volunteer Expense - Ellis Public Programs		150	-	150	150	150	
19001163 63000	Animal Care & Supplies - Ellis							
	Animal Care & Supplies - Ellis Camps							

Kendall County Forest Preserve District Operating Fund

FY24 AMENDED AND FY25 FINAL BUDGET: NOVEMBER 19, 2024		FINAL	BUDGET	2024 YTD	AMEND FY24	2024 EOY	BUDGET	% Change
KCFPD Operating Fund #1900		2023	2024	10/31/24	2024	11/30/2024	2025	
19001164 63000	Animal Care & Supplies - Ellis Riding Lessons							
19001165 63000	Animal Care & Supplies - Ellis Birthday Parties	11,918	12,000	9,906	12,000	12,000	12,000	100.0%
19001166 63000	Animal Care & Supplies - Ellis Public Programs							
19001167 63000	Animal Care & Supplies - Sunrise Center North	1,964	3,000	2,279	3,000	3,000	2,500	83.3%
	Horses Acquisition & Tack - Ellis							
19001163 63010	Horses Acquisition & Tack - Ellis Camps							
19001164 63010	Horses Acquisition & Tack - Ellis Riding Lessons							
19001165 63010	Horses Acquisition & Tack - Ellis Birthday Parties		2,500	-	2,500	2,500	1	
	Horses Acquisition & Tack - Ellis Public Programs							
	Program Supplies - Ellis							
19001163 63030	Program Supplies - Ellis Camps	319	450	375	450	450	450	100.0%
19001165 63030	Program Supplies - Ellis Birthday Parties	194	450	227	450	450	450	100.0%
19001170 63030	Program Supplies - Ellis SK							
19001184 63030	Supplies: Shop - Pickertill Pigott							
19001183 63110	Supplies: Shop - Grounds	7,642	9,000	5,580	9,000	9,000	9,000	100.0%
Total Commodities		141,665	137,250	124,940	164,364	164,364	149,121	108.6%

Kendall County Forest Preserve District Operating Fund

FY24 AMENDED AND FY25 FINAL BUDGET: NOVEMBER 19, 2024		FINAL	BUDGET	2024 YTD	AMEND FY24 BUDGET	2024 EOY	BUDGET	% Change
KCFPD Operating Fund #1900		2023	2024	10/31/24	2024	11/30/2024	2025	
OTHER								
1900111 62160	Equipment - Administration							
19001183 62160	Equipment - Grounds & Natural Resources	22,643	25,000	17,783	25,000	25,000	22,640	90.6%
19001183 68530	Preserve Improvements - Administration	203	10,000	8,746	10,000	10,000	10,274	102.7%
1900111 68540	Preserve Improvements - Grounds & Natural Resources	2,522	2,600	2,763	2,600	2,600	2,600	100.0%
	Contributions (Drainage District Tax Assessments & Carb. Cred. Fee)							
Grounds & Maintenance Equipment - Ellis								
19001160 68580	Grounds & Maint. - Ellis House	5,569	4,250	3,007	4,250	4,250	4,250	100.0%
19001161 68580	Grounds & Maint. - Ellis Barn	3,086	3,200	2,969	3,200	3,200	3,200	100.0%
19001162 68580	Grounds & Maint. - Ellis Grounds	6,333	6,400	5,648	6,400	6,400	6,400	100.0%
Security Deposit Refunds								
Security Deposit Refunds								
19001163 63040	Security Deposit Refunds - Ellis Camps	-	-	562	562	562	1	
19001164 63040	Security Deposit Refunds - Ellis Riding Lessons	-	-			-	1	
19001166 63040	Security Deposit Refunds - Ellis Public Programs							
19001168 63040	Security Deposit Refunds - Ellis Weddings	1,300	5,000	1,000	5,000	5,000	5,000	100.0%
19001169 63040	Security Deposit Refunds - Ellis Other Rentals	-	1,000	498	1,000	1,000	1,000	100.0%
19001171 63040	Security Deposit Refunds - Hoover	12,983	13,500	11,256	13,500	13,500	13,500	100.0%
19001176 63040	Security Deposit Refunds - Env. Education School Programs							
19001177 63040	Security Deposit Refunds - Env. Education Camps	1,905	500	170	500	500	500	100.0%
19001178 63040	Security Deposit Refunds - Env. Education Natural Beginnings	1,880	2,200	4,660	2,200	2,200	2,200	100.0%
19001179 63040	Security Deposit Refunds - Env. Education Public Programs	320	500	12	500	500	500	100.0%
19001183 63040	Security Deposit Refunds - Grounds	25	160	50	160	160	160	100.0%
19001184 63040	Security Deposit Refunds - Pickerill-Pigott	1,634	5,000	1,765	5,000	5,000	5,000	100.0%
1900111 69790	Contingency	-	3,699	-	3,699	3,699	-	
Total Other		60,402	83,009	60,888	83,571	83,571	77,228	93.0%
Total Expenditures		1,234,496	1,569,627	1,198,359	1,569,627	1,569,627	1,676,870	106.8%
Operating Surplus / (Deficit)		133,717	0	221,030	(0)	(0)	(0)	
Fund Balance		733,724	652,394	873,424	652,394	652,394	652,393	100.0%

Kendall County Forest Preserve District Operating Fund

FY24 AMENDED AND FY25 FINAL BUDGET: NOVEMBER 19, 2024		FINAL	BUDGET	2024 YTD	AMEND FY24	2024 EOY	BUDGET	% Change
KCFPD Operating Fund #1900		2023	2024	10/31/24	2024	11/30/2024	2025	
Beginning Balance		600,007	652,394	652,394	652,394	652,394	652,394	100.0%
Total Revenue		1,366,973	1,569,627	1,419,389	1,569,627	1,569,627	1,676,870	106.8%
Total Personnel		706,955	832,568	671,212	832,568	832,568	908,439	109.1%
Total Employee Benefits		267,469	296,817	254,726	296,817	296,817	327,046	110.2%
Total Contractual		58,004	219,983	86,594	192,307	192,307	215,037	97.8%
Total Commodities		141,665	137,250	124,940	164,364	164,364	149,121	108.6%
Total Other		60,402	83,009	60,888	83,571	83,571	77,228	93.0%
Total Expenditure		1,234,496	1,569,627	1,198,359	1,569,627	1,569,627	1,676,870	106.8%
Surplus / (Deficit)		132,477	0	221,030	(0)	(0)	(0)	
TRANSFER OUT TO FUND 1907 (CAPITAL)		80,000	-		-	-	-	
Ending Balance		652,484	652,394	873,424	652,394	652,394	652,394	100.0%

FOREST PRESERVE DEBT SERVICE - SERIES 2003/2012 **Fund 1902**

ACCOUNT & DESCRIPTION	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED BUDGET 2024	YTD 30-Nov-24	% CHANGE IN BUDGET
Beginning Balance						
REVENUE						
190211 41010 Current Tax	937,583	957,927	1,077	1,077	1,077	0.1%
190211 41350 Interest Income	441,816 2,615	11,301	0 0	0 10	0 5	0.0%
Total Revenue	444,432	11,301	0	10	5	0.0%
EXPENDITURE						
190211 61380 Transfer to Fund 1903						
190211 61420 Transfer to Fund 1907		288,742	0			
190211 68640 Fiscal Agent Fee	113	242,960	0	1,082	1,082	
190211 68650 Debt Service - Interest 2012	18,975	6,450				
109211 68700 Debt Service - Principal 2012	405,000	430,000				
Total Expenditure	424,088	968,152	0	1,082	1,082	0.0%
Revenue over/(under) Expenditure	20,344	(957,927)	0	(1,072)	(1,077)	0.0%
Ending Balance	957,927	1,077	1,077	5	(0)	

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

ACCOUNT & DESCRIPTION	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED BUDGET 2024	YTD 2024	BUDGET 2025	% CHANGE IN BUDGET
Beginning Balance							
REVENUE TRANSFERS IN							
190311 40280 Transfer In from Fund 1902	4,635,395	5,057,675	5,849,640	5,849,640	5,849,640	6,294,376	7.6%
190311 41010 Current Tax		288,742					
190311 41350 Interest Income	4,930,888	5,281,630	5,710,248	5,710,248	5,663,952	5,940,513	4.0%
	14,882	63,906	55,386	55,386	48,881	66,500	20.1%
Total Revenue & Transfers In	4,945,770	5,634,278	5,765,633	5,765,633	5,712,833	6,007,013	4.2%
EXPENDITURE & TRANSFERS OUT							
190311 61380 Transfer to Debt Service Fund 1915				2,000	2,000	66,500	-18.4%
190311 61420 Transfer Out to Capital Fund 1907				131,470	131,470	1,000	110.5%
190311 66500 Miscellaneous Expenditure	338		81,467	675	675	2,000	5.3%
190311 68640 Fiscal Agent Fee	1,900	1,425	1,900	1,900	1,900	350,430	-0.4%
190311 68710 Debt Service - Interest 2015	354,040	352,950	351,690	351,690	351,690	45,000	0.0%
190311 68720 Debt Service - Principal 2015	40,000	45,000	45,000	45,000	45,000	187,450	-32.8%
190311 68730 Debt Service - Interest 2016	290,088	285,688	278,788	278,788	278,788	5,040,000	2091.3%
190311 68740 Debt Service - Principal 2016	105,000	115,000	230,000	230,000	230,000	104,375	-100.0%
190311 68750 Debt Service - Interest 2017	477,125	302,250	104,375	104,375	104,375	4,175,000	-100.0%
190311 68760 Debt Service - Principal 2017	3,255,000	3,740,000	4,175,000	4,175,000	4,175,000		
Total Expenditure & Transfers Out	4,523,490	4,842,313	5,268,694	5,320,898	5,320,898	5,692,380	8.0%
Revenue over/(under) Expenditure	422,280	791,965	496,939	444,736	391,936	314,633	-36.7%
Ending Balance	5,057,675	5,849,640	6,346,579	6,294,376	6,241,576	6,609,008	4.1%

KCFPD Endowment Fund

Fund 1904

ACCOUNT & DESCRIPTION	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED BUDGET 2024	YTD 2024	BUDGET 2025	% CHANGE IN BUDGET	NOTES
Beginning Balance	883,179	872,618	1,144,630	846,055	846,056	910,200	79.5%	
REVENUE & TRANSFERS IN								
190411 40500 Transfer in From 1913			300,000	300,000	300,000		0.0%	Grant Proj. Res. Fund 1913
190411 41350 Interest Income	11,601	44,455	30,000	48,000	48,000	8,000	26.7%	
190411 41720 Donation (Hughes Estate)			160,000	160,000	10,000	160,000	100.0%	
190411 42970 Grant Award			300,000	300,000	300,000	300,000	100.0%	
Total Revenue & Transfers In	11,601	44,455	790,000	808,000	658,000	468,000	59.2%	
EXPENDITURE & TRANSFERS OUT								
190411 61390 Transfer Out to 1913			300,000	-	-	300,000	100.0%	Grant Proj. Res. Fund 1913
190411 62150 Contractual Services	22,162	71,018	170,550	170,550	108,599	77,404	45.4%	Design/Arch./CPA
190411 70330 Construction			1,304,080	1,304,080	483,756	790,216	60.6%	Lite Const. Contract
Total Expenditure & Transfers Out	22,162	71,018	1,774,630	1,474,630	592,356	1,167,620	65.8%	
Revenue over/(under) Expenditure	(10,561)	(26,562)	(984,630)	(666,630)	65,644	(699,620)	71.1%	
Ending Balance	872,618	846,056	160,000	179,425	911,700	210,580	131.6%	

FP Capital Project Fund #1 (Section 319 Fund - LRC Dam Removal) **Fund 1905**

ACCOUNT & DESCRIPTION	BUDGET 2023	BUDGET 2024	AMENDED BUDGET 2024	FY24 EOY 30-Nov-24	BUDGET 2025	% CHANGE IN BUDGET	Notes
Beginning Balance	0	0	0	0	0		
REVENUE & TRANSFERS IN							
190511 40300 Transfer In from Fund 1907							
190511 40500 Transfer In from Fund 1913	0	504,842	2,480	2,480	504,842		Transfer from Capital Fund 1907
190511 41350 Interest Income			0	0			Grant Proj. Reserve Fund 1913
190511 42970 USEPA Section 319 Grant Award	0	504,842	0	0	504,842		Grant Award
190511 43880 Kendall County Escrow LR Creek		336,562	0	0	336,562		KC Escrow Transfer
Total Revenue & Transfers In	0	1,346,246	2,480	2,480	1,346,246		
EXPENDITURE & TRANSFERS OUT							
190511 61390 Transfer to FP Fund 1913	0	504,842					
190511 70060 Consultant - A&E Services		110,000					
190511 70330 Construction		731,404	2,480	2,480	107,520		
					733,884		
Total Expenditure & Transfers Out	0	1,346,246	2,480	2,480	841,404		
Revenue over/(under) Expenditure	0	0	0	0	504,842		
Ending Balance	0	0	0	0	504,842		

**Forest Preserve Capital Fund
Fund 1907**

ACCOUNT & DESCRIPTION	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	2024 YTD 31-Oct-24	AMENDED BUDGET 2024	EOY PROJECTED 11/30/2024	BUDGET 2025	% CHANGE IN BUDGET	BUDGET NOTES
Beginning Balance										
REVENUE										
190711 40280 Transfer in fm 2003/12 Bonds (Interest Earnings + LC) - Fund 1902	0	286,713	84,186	409,301	487,873	487,873	487,873	463,765		
190711 40290 Transfer in fm FP General Fund (Interest Earnings) - Fund 1900			242,960							
190711 40300 Transfer in from 2007/15/16/17 Bond Proceeds Fund #1903 (950)	393,698		80,000							
190711 40330 Transfer in from Land Cash Fund #1910 (956)										
190711 40340 Transfer in from FRB Cropland Conversion #1909 (954)	30,000									
190711 40350 Transfer in from Project Improvement Fund #1906 (951)	164,116									
190711 40370 Transfer in from OSLAD Fund #1905	158,250		230,377							
190711 40370 Transfer in from RTP Fund #1908										
190711 40400 Transfer in from 2021 Bond Proceeds Fund #1912			175							
190711 40510 Transfer fm 2016/17 Bond 1903										
190711 41350 Interest Income	105	3,126		81,467	99,797	133,470	133,470	66,500		Interest transfer from 1903 in Jan 24
190711 42490 Other Revenue	17,950	18,736	5,913	6,000	23,517	26,000	25,471	23,000		
190711 43430 Grant Award - Morton Arboretum Landscape		50,000	10,885		550	1,000	550	188,714		ANR/TC Energy Easement
190711 43740 Grant Award - ICECF Reservation Woods		10,000								
190711 43770 Grant Award - ICECF K-12 Pollinator		11,000								
190711 43780 Grant Award - ICECF Pilot Pollinator Meadows										
Total Revenue	764,019	92,862	570,310	87,467	123,864	160,470	159,491	278,214	73.4%	
EXPENDITURE										
190711 61360 Transfer to Project Fund #1 (Fund 1905)										
190711 61370 Transfer to Project Fund #2 (Fund 1908)										
190711 61430 Transfer to Land Cash Fund - Reservation Woods	52,700	143,023				2,480	2,480	50,000		
190711 62160 Equipment Replacement Contingency	2,420									
190711 66500 Project Fund Expense	44,385	46,141	24,522	200,000	66,658	200,000	66,658	200,000		Equipment Replacement
190711 68500 Ellis House Roof Replacement and Envelope				30,000	23,551	35,000	35,000	30,000		Capital Project Contingency
190711 68500 Hoover Forest Preserve Habitat Mitigation Project				70,000		70,000	45,000	25,000		Remaining Exterior Work
190711 68500 Hoover Old Shop Roof Replacement and Envelope				90,000	60,389	90,000	34,441	30,000		Voluntary sponso Mitigation Project
190711 68500 Maramech Forest Preserve Gate Replacement								25,000		Remaining Exterior Work
190711 68500 Project Fund Expense - Pickerill Estate House Roof	348,374	81,587	138,478							
190711 68510 Project Fund Expense - ICECF K-12 Pollinator	9,176	275								
190711 68520 Project Fund Expense - ICECF Pollinator Meadows	7,965	4,834								
190711 68610 Project Fund Expense - Morton Arboretum Landscape	12,286	19,530	3,623							
Total Expenditure	477,306	295,390	166,623	390,000	150,598	397,480	183,579	360,000	-9.4%	
Revenue Over/(Under) Expenditure	286,713	(202,527)	403,687	(302,533)	(26,735)	(237,010)	(24,088)	(81,786)		
Ending Balance	286,713	84,186	487,873	106,768	461,138	250,863	463,765	381,999	52.3%	

FP Capital Project Fund #2 (Hoover - Fox River Bluffs Public RTP Grant Project Fund) Fund 1908

ACCOUNT & DESCRIPTION	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED BUDGET 2024	YTD 30-Nov-24	BUDGET 2025
Beginning Balance						
REVENUE & TRANSFERS IN						
190811 40330 Transfer In from Land Cash Fund #1910	30,300	230,377	0	0	0	175,964
190811 40380 Transfer In from Capital Fund #1907	52,700					
190811 40500 Transfer in from Fund 1913 Grant Reserve Fund	143,023	0	0	200,000	200,000	50,000
190811 42970 Grant Award	177,100	0				200,000
190811 43800 Transfer In from Series 2021 Bond Proceeds Fund #1912	100,941	0				189,000
190811 43920 Revenue - Kendall County TAP Program	0	0				
Total Revenue & Transfers In	473,764	0	0	200,000	200,000	439,000
EXPENDITURE & TRANSFERS OUT						
190811 61390 Transfer out to Fund 1913 Grant Reserve Fund						200,000
190811 61420 Transfer out to Fund 1907		230,377				
190811 66500 Other Expenditures	244,292	0				386,704
190811 70330 Construction	29,395	0		24,036	24,036	28,260
190811 70650 Professional Services (Architect & Engineer)						
Total Expenditure & Transfers Out	273,687	230,377	0	24,036	24,036	614,964
Revenue over/(under) Expenditure	200,077	(230,377)	0	175,964	175,964	(175,964)
Ending Balance	230,377	0	0	175,964	175,964	0

FP Land Cash Fund 1910

Notes

ACCOUNT & DESCRIPTION	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED BUDGET 2024	YTD 2024	BUDGET 2025	% Change Budget
Beginning Balance	205,214	140,668	135,404	135,404	135,404	301,676	
REVENUE							
191011 40330 Transfer In From Land Cash	0		114,757	164,002	164,002	80,000	
191011 40380 Transfer in From Forest Preserve Capital Fund (1907)				2,000	2,270	8,000	
191011 41350 Interest Income	50						
191011 42490 Other Revenue							
191011 42910 Land Cash	124,271		75,000	75,000	0	150,000	
191011 42970 Grant Awards							
Total Revenue	124,321	0	189,757	241,002	166,272	238,000	98.8%
EXPENDITURES							
191011 61300 Transfer Out to Project Fund 1908	52,700						
191011 67410 Land Acquisition	136,167	5,264	0	325,161	0	539,676	
Total Expenditure	188,867	5,264	0	325,161	0	539,676	166.0%
Revenue over/(under) Expenditure	(64,546)	(5,264)	189,757	(84,159)	166,272	(301,676)	
Ending Balance	140,668	135,404	325,161	51,245	301,676	0	

Grant-funded Land Acq. Proposals

KCFP Liability Insurance Fund

Fund 1911

ACCOUNT & DESCRIPTION	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED BUDGET 2024	YTD 2024	BUDGET 2025	% CHANGE IN BUDGET
Beginning Balance	46,300	46,300	46,300	46,300	46,300	44,462	-4.0%
REVENUE & TRANSFERS IN							
19111 40320 Transfer from FP Operation Fund							
19111 41350 Interest Income	0	0	0	200	362	2,000	
19111 42120 Insurance Claim Reimbursements			0	0		0	
Total Revenue & Transfers In	0	0	0	200	362	2,000	900.0%
EXPENDITURE							
19111 68990 Claims/Deductibles	0	0	25,000	25,000	2,200	25,000	
Total Expenditure	0	0	25,000	25,000	2,200	25,000	0.0%
Revenue over/(under) Expenditure	0	0	(25,000)	(24,800)	(1,838)	(23,000)	
Ending Balance	46,300	46,300	21,300	21,500	44,462	21,462	(0)

KCFPD Grant Projects Reserve Fund

Fund 1913

ACCOUNT & DESCRIPTION	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED BUDGET 2024	YTD 2024	BUDGET 2025	% Change Budget	Notes
Beginning Balance	1,062,110	1,040,348	828,200	828,200	828,200	331,724		
REVENUE & TRANSFERS IN								
191311 40370 Transfer from FP Project Fund #1 (Fund 1905)								
191311 40390 ARPA Grant Award - Kendall County						200,000		RTP Grant - Return of GPRF's
191311 40560 Transfer from FP Project Fund #2 (Fund 1908)								
191311 40570 Transfer from FP Endowment (Fund #1904)						300,000		
191311 41350 Interest Income						4,000		
191311 42250 Revenue		3,931		4,000	3,524			
191311 42970 IDNR PARC Grant Award	368,999	459,201						Subat Nature Center - Return of GPRF's
191311 43800 Transfer from Bond Proceeds #1912								
Total Revenue & Transfers In	368,999	463,132	0	4,000	3,524	504,000	12500.0%	
EXPENDITURE & TRANSFERS OUT								
191311 61360 Transfer to FP Project Fund #1 (Fund 1905)								
191311 61370 Transfer to FP Project Fund #2 (Fund #1908)			504,842	0	0	504,842		LRC Dam Removal (319 Reimb.)
191311 61570 Transfer to FP #1904 Endowment (Subat)			300,000	200,000	200,000			Hoover-Fox River Bluffs Trail Project
191311 66500 Other Expenditures				300,000	300,000			Subat Nature Center Project
191311 68530 Preserve Improvements/Master Plan								
191311 70040 Supplies								
191311 70050 Contractual Services								
191311 70060 Consultants		666,621						
191311 70330 Construction	370,247	8,659						
191311 70650 Professional Services - A&E Services	20,514							
Total Expenditure & Transfers Out	390,760	675,281	804,842	500,000	500,000	504,842	1.0%	
Revenue over/(under) Expenditure		(212,148)	(804,842)	(496,000)	(496,476)	(842)		
Ending Balance	1,040,348	828,200	23,358	332,200	331,724	330,882		

FP American Rescue Plan Act Fund Fund 1914

ACCOUNT & DESCRIPTION	BUDGET 2021	BUDGET AMD 11-21	BUDGET 2022	FY22 AMD 16-Aug-22	FY22 EOY 30-Nov-22	BUDGET 2023	FY23 EOY 30-Nov-23	BUDGET 2024	FY24 YTD 31-Oct-24	AMEND FY 2024	FY24 EOY 30-Nov-24	BUDGET 2025
Beginning Balance												
REVENUE												
191411 41350 Interest Income			2,976	7,594	7,594	47,802	47,802	56,300	58,264	58,264	58,264	0
191411 40390 Transfer of American Rescue Plan Act Funds from Kendall County	30,000	30,000	100,000	100,000	100,000	100,000	100,000	100,000	68 100,000	100,000	100,000	0
Total Revenue	30,000	30,000	100,000	100,000	100,000	100,000	100,000	100,000	100,068	100,100	100,100	0
EXPENDITURE												
191411 51160 Salaries - Part Time Grounds Maintenance	8,000	3,700	17,280	17,280	4,634	20,160	14,965		6,463	0	0	0
191411 51390 Salaries - Full Time Grounds Maintenance	716	331	32,600	32,600	34,080	36,474	36,755	39,028	24,812	24,812	24,812	0
191411 61160 Transfer to KC IMRF Fund	612	283	2,272	2,272	2,403	2,145	2,145	2,272	1,519	1,494	1,494	0
191411 63050 Transfer to KC SSI Fund	5,000	2,710	2,494	2,494	2,940	4,333	4,333	2,986	1,995	2,051	2,051	0
191411 63060 ER Contr Health/Dental			11,500	11,500	11,346	12,432	12,432	13,875	8,514	8,514	8,514	0
191411 66500 Other Expenditures												0
191411 68530 Preserve Improvements/Master Plan			36,830	41,448	4,369	65,184	20,873	98,139	27,931	121,493	121,493	0
191411 70040 Supplies												
191411 70050 Contractual Services												
191411 70060 Professional Services - A&E Services												
191411 70330 Construction												
Total Expenditure	15,672	20,000										
Revenue over/(under) Expenditure	30,000	27,024	102,976	107,594	59,792	140,728	91,503	156,300	71,234	158,364	158,364	0
	0	2,976			40,208	(40,728)	8,497	(56,300)	28,834	(58,264)	(58,264)	0
Ending Balance	0	2,976	(0)	(0)	47,802	7,074	56,300	0	87,098	0	(0)	0

FOREST PRESERVE DEBT SERVICE - SERIES 2021
Fund 1915

ACCOUNT & DESCRIPTION	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED BUDGET 2024	YTD 2024	BUDGET 2025	% CHANGE IN BUDGET
Beginning Balance							
REVENUE							
191511 40510 Transfer from Debt Service Fund 1903		46,652	65,393	65,335	65,335	65,353	-0.1%
191511 41010 Current Tax	81,818	84,244	82,544	2,000	2,000		
191511 41350 Interest Income	1	58	100	82,544	82,544	81,544	-1.2%
				600	600	700	600.0%
Total Revenue	81,818	84,302	82,644	85,144	85,144	82,244	-0.5%
EXPENDITURE							
191511 66500 Miscellaneous Expenditure	338	0	475	475	475	475	0.0%
191511 68640 Fiscal Agent Fee	475	475	1,107	1,107	1,107	1,100	-0.6%
191511 68790 Debt Service - Interest Series 2021	34,354	35,144	33,544	33,544	33,544	32,044	-4.5%
191511 68800 Debt Service - Principal Series 2021		30,000	50,000	50,000	50,000	50,000	0.0%
Total Expenditure	35,166	65,619	85,126	85,126	85,126	83,619	-1.8%
Revenue over/(under) Expenditure	46,652	18,683	(2,482)	18	18	(1,375)	-44.6%
Ending Balance	46,652	65,335	62,911	65,353	65,353	63,978	