

General Corporate Fund



GENERAL CORPORATE FUND
FY 2016/17 Budget Narrative



LAKE COUNTY FOREST PRESERVES

The General Corporate Fund accounts for all financial resources that are not specifically accounted for in other funds. The total budget for revenue is \$17,598,670 or 1.96% higher than the prior year budget of \$17,259,610. Major revenue sources include:

- **Property Taxes** – The tax levy rate for 2016 is estimated at 60 cents per \$1,000 of equalized assessed value (the maximum tax rate). The 2016 property tax revenue of \$14,078,870 is based on an increase of 3.49% on the Equalized Assessed Valuation for 2015 and 1.50% for 2016. This follows a 25.7% decline over the past six years. Replacement tax revenues are budgeted to be the same as the previous year. This is due to the possibility that the State may reduce the amount in order to balance its budget.
- **Non-Tax Revenues** - Total non-tax revenues from interest, rentals, licenses and permits, charges for services and sales, concessionaire revenue and other revenues, are budgeted at \$2,645,450 which is 4.21% lower than last year’s budget. The District is planning the relocation of our museum to the General Headquarters building. It will take approximately two years to reopen at its new location.

The following table shows the revenue sources for the General Corporate Fund:

	<u>FY 15/16</u> <u>Budget</u>	<u>% of</u> <u>Total</u>	<u>FY 16/17</u> <u>Budget</u>	<u>% of</u> <u>Total</u>	<u>Amount</u> <u>Change</u>	<u>%</u> <u>Change</u>
Property Taxes	\$13,623,440	78.93%	\$14,078,870	80.00%	\$455,430	3.34%
Replacement Tax	874,350	5.07%	874,350	4.97%	0	0.00%
Grants and Donations	68,830	0.40%	37,900	0.22%	(30,930)	-44.94%
Land and Building Rentals	283,020	1.64%	158,440	0.90%	(124,580)	-44.02%
Charges for Service and Sales	539,400	3.13%	565,300	3.21%	25,900	4.80%
Permits	657,150	3.81%	692,130	3.93%	34,980	5.32%
Easement and Licenses	12,000	0.07%	12,000	0.07%	0	0.00%
Programs and Admissions	325,170	1.88%	288,340	1.64%	(36,830)	-11.33%
Investment Income	210,500	1.22%	205,000	1.16%	(5,500)	-2.61%
Concessionaire Revenue	500,000	2.90%	510,000	2.90%	10,000	2.00%
Other Revenue	165,750	0.96%	176,340	1.00%	10,590	6.39%
	<u>\$17,259,610</u>	<u>100.00%</u>	<u>\$17,598,670</u>	<u>100.00%</u>	<u>\$339,060</u>	<u>1.96%</u>

The General Corporate Fund operating budget is \$16,543,920 or 0.1 % lower than the prior year budget of \$16,530,130. Some of the issues affecting expenditures in FY 2016/17 are as follows:

- **Personnel** – Salaries and benefits increased 1.2% to \$11,989,580. The budget includes a 2.50% salary increase, a \$220,000 vacancy/force reduction factor, and a decrease of 2.44 full time equivalent positions. A projected 5% increase in health insurance premiums is included.
- **Commodities** – Commodities decreased \$27,450 or 2.2%. The decline is attributable to reductions in planned purchases of software, office furniture, and because of the closure of the museum, building maintenance supplies and cost of goods sold.

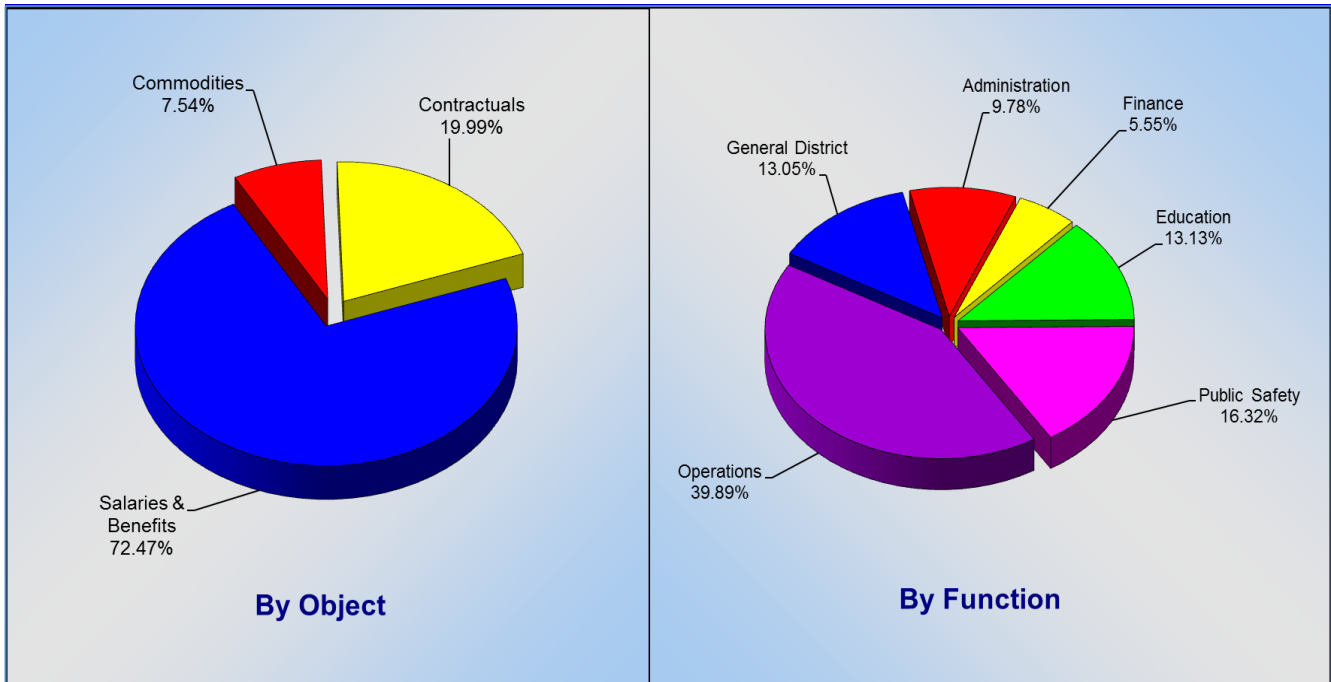
- **Contractuals** – Contractuals decreased \$100,630 or 3.0%. Decreases occurred in several accounts because of planned reductions in spending or budget rightsizing. Those accounts included computer fees (21,660), consulting fees (89,700), advertising (13,740), printing (10,710), photography services (17,000) and dues & subscriptions (20,820). Reductions in vehicle replacement (60,480) and IT replacement fees (27,520) were also made. Vehicle replacement fee were shifted to the Development Levy Fund as part of a review of the vehicle fleet inventory related to the department reorganization that took place last year. IT replacement fees were reduced due to the lower cost of replacements and sufficient funding in the replacement account. These decreases were offset by increases in online communication fees (\$54,800), as annual maintenance fees of our new website begin, increases in County service fees (\$25,100) and increases in miscellaneous contracts (21,770).

The following tables show the operating expenditures by object and by function for the General Corporate Fund:

	<u>FY 15/16 Budget</u>	<u>% of Total</u>	<u>FY 16/17 Budget</u>	<u>% of Total</u>	<u>Amount Change</u>	<u>% Change</u>
<u>OPERATING BUDGET BY OBJECT:</u>						
Salaries & Benefits	\$11,847,710	71.7%	\$11,989,580	72.5%	\$141,870	1.2%
Commodities	1,274,830	7.7%	1,247,380	7.6%	(27,450)	-2.2%
Contractuals	3,407,590	20.6%	3,306,960	19.9%	(100,630)	-3.0%
Total Operating Budget	<u>\$16,530,130</u>	100.0%	<u>\$16,543,920</u>	100.0%	<u>\$13,790</u>	0.1%

	<u>FY 15/16 Budget</u>	<u>% of Total</u>	<u>FY 16/17 Budget</u>	<u>% of Total</u>	<u>Amount Change</u>	<u>% Change</u>
<u>OPERATING BUDGET BY FUNCTION:</u>						
General District	\$2,190,020	13.2%	\$2,158,410	13.1%	(\$31,610)	-1.4%
Administration	1,645,000	10.0%	1,617,380	9.8%	(27,620)	-1.7%
Finance	871,750	5.3%	918,650	5.6%	46,900	5.4%
Education	1,992,450	12.1%	2,172,010	13.1%	179,560	9.0%
Public Safety	2,614,790	15.8%	2,700,160	16.3%	85,370	3.3%
Operations	7,216,120	43.7%	6,977,310	42.1%	(238,810)	-3.3%
Total Operating Budget	<u>\$16,530,130</u>	100.0%	<u>\$16,543,920</u>	100.0%	<u>\$13,790</u>	0.1%

**General Corporate Fund
FY 2016/17 Operating Expenditures - \$16,543,920**



- **Capital Expenditures** – The capital budget includes projects totaling \$49,000. These projects include:
 - An Operations vehicle not included in the replacement fund inventory
 - Office furniture
 - A workstation for a new position added to the budget

- **Interfund Transfers and Debt Service**

The General Corporate Fund will transfer monies from operations and fund balance to other funds and pay debt service as follows:

- Transfer to the Capital Facilities Improvement Fund for future facility enhancements: \$200,000
- The total annual Debt Service for the 2008C Debt Certificates is budgeted to be funded from the General Corporate Fund: \$722,430



	LAKE COUNTY FOREST PRESERVES				
	2013/14 Actual	2014/15 Actual	2015/16 Budget	2015/16 Estimate	2016/17 Request
Revenues					
Property Tax	14,197,800	13,574,953	13,623,440	13,623,610	14,078,870
Replacement Tax	971,506	1,044,818	874,350	1,000,000	874,350
Interest from Investments	158,705	251,151	210,500	205,000	205,000
Interest from Tax Distribution	327	1,273	0	1,220	0
Gain/Loss Due to MV Adj	(253,499)	(77,623)	0	32,240	0
Sale of Fixed Assets	0	0	0	0	10,000
Insurance Claim	39,701	0	0	0	0
Lake County Fuel Revenue	66,022	60,345	60,000	60,000	60,000
Land & Building Leases	131,137	128,636	130,020	70,290	10,440
Miscellaneous Revenue	93,146	96,152	85,950	95,715	85,540
District Housing Rental	133,340	109,102	103,000	100,000	98,000
Concessionaire Revenue	0	0	0	0	10,000
Licenses	12,000	12,000	12,000	12,000	12,000
General Program Fees	73,843	70,764	74,650	59,360	60,200
Youth Program Fees	41,306	45,281	45,520	41,690	37,690
Research Services	27,829	19,563	12,400	15,600	100
Admissions	22,320	21,929	23,000	20,000	4,250
Admissions-Large Programs	36,037	30,207	25,000	26,795	25,000
Administrative Fee	9,468	8,383	42,500	10,000	42,500
Donations	67,363	79,741	59,830	141,090	28,900
Other Grants	17	86	0	0	0
State Grant	5,604	500	1,000	1,000	1,000
Federal Grant	495	485	0	0	0
Picnic Permits	122,194	134,629	132,000	130,000	140,000
Camping Permits	3,000	5,275	3,300	3,000	3,470
Dog Permits	303,652	307,550	335,500	330,000	360,000
Daily Dog Permits	112,962	125,691	126,500	125,000	126,500
Horse Permits	13,600	15,530	13,200	14,000	13,860
Model Aircraft Permits	3,090	3,480	3,850	3,500	3,500
Special Use Permits	48,928	29,819	27,500	32,000	30,000
Vendor Permits	7,470	8,880	7,700	7,700	7,700
Fines	2,814	1,977	3,000	3,000	3,000
Ordinance Violations	28,934	41,696	34,000	35,000	35,000
Transfers	4,851	8,443	0	0	0
Merchandise Sales	27,222	17,369	32,500	25,000	13,750
Banquet Food Sales	4,535	3,610	3,350	400	400
Independence Grove	899,620	961,948	947,450	1,003,750	1,001,550
Fox River Marina	211,014	206,213	206,600	216,100	216,100
Total Revenues	\$17,628,353	\$17,349,856	\$17,259,610	\$17,444,060	\$17,598,670
Expenditures					
Personnel					
Salaries & Wages	8,334,089	8,375,822	8,861,840	8,830,930	8,974,000
Part Time Wages	941,174	945,772	1,077,600	1,031,280	1,059,790
Overtime Wages	151,975	127,162	166,000	151,790	156,000
Sick Pay Reimbursement	53,032	154,810	49,370	42,140	48,470
Commissioners Salaries	85,000	84,935	85,000	85,000	85,000
Budgeted Salary Adjustment	0	0	(250,000)	0	(220,000)
Health Insurance	1,596,022	1,688,398	1,857,900	1,763,980	1,886,320
Total Personnel	11,161,292	11,376,899	11,847,710	11,905,120	11,989,580



LAKE COUNTY FOREST PRESERVES					
	2013/14 Actual	2014/15 Actual	2015/16 Budget	2015/16 Estimate	2016/17 Request
Commodities					
Office Supplies	26,729	28,627	35,050	32,540	31,400
Furniture & Equipment	9,533	22,435	18,000	10,500	11,000
Digital Supplies	4,014	2,635	2,640	2,640	2,500
Software	1,778	3,800	27,950	28,340	16,820
Computer Hardware	0	3,124	15,000	16,000	15,000
Books, Periodicals, Manuals	2,676	854	1,930	1,550	1,780
Postage	71,397	70,573	62,850	58,870	61,320
Gasoline & Oil	407,502	333,245	345,000	310,000	345,000
Uniforms	45,467	46,704	44,090	43,600	46,040
Small Tools & Equipment	54,531	43,673	36,070	33,700	33,250
Building Maint. Supplies	132,276	104,994	120,200	114,800	109,700
Ground Maint. Supplies	72,701	112,501	105,000	127,000	105,000
Equipment Maint. Supplies	62,507	46,263	107,500	104,100	103,500
Vehicle Maint. Supplies	69,920	60,188	43,500	43,500	43,500
Inventory Variances	0	846	0	2,000	1,000
Landscaping, Trees, Shrubs	3,960	2,264	2,000	1,800	2,000
Operating Supplies	232,940	217,486	242,300	235,700	258,370
Employee Recognition	18,110	21,752	36,400	36,400	39,950
Cost of Goods Sold	25,250	19,712	29,350	24,950	20,250
Total Commodities	1,241,291	1,141,676	1,274,830	1,227,990	1,247,380
Contractuals					
Legal Fees	241,844	295,208	308,000	292,000	320,000
Computer Fees & Services	114,494	145,044	245,550	240,960	223,890
Consulting Fees	149,088	126,752	211,603	165,980	121,900
Merchant Credit Card Fees	34,201	31,322	32,000	32,600	31,300
Advertising	85,479	89,944	71,350	70,100	57,610
Printing	131,848	137,692	151,340	138,170	140,630
Photography Services	15,314	7,441	22,000	9,000	5,000
Audio & Video Production	1,373	0	0	5,000	0
Dues & Subscriptions	27,727	28,621	49,790	49,520	28,970
Licenses & Permits	10,512	9,201	3,520	3,770	10,520
Natural Gas	114,311	102,131	117,020	108,880	114,000
Electricity	308,067	301,327	317,520	301,220	316,940
Telephone	180,962	217,943	218,390	228,350	228,850
Water & Sewer	14,253	13,505	22,320	10,670	13,330
Disposal Services	54,912	53,161	70,900	71,900	70,900
Pest Control	1,657	7,757	7,640	12,170	6,460
Insect Management Control	47,667	19,500	0	0	0
Online Communications	27,826	40,864	37,000	37,000	91,800
Repairs & Maint. Building	96,328	108,328	121,130	118,010	133,280
Repairs & Maint. Grounds	158,023	148,026	172,000	146,000	172,000
Repairs & Maint. Equipment	90,490	76,564	115,530	114,240	105,940
Repairs & Maint. Vehicles	11,810	12,962	15,000	15,000	15,000
Equipment Rental	47,595	53,870	64,560	53,550	52,000
Vehicle Replacement Charge	0	265,493	255,560	255,560	195,080
IT Replacement Charge	82,990	68,810	180,610	180,610	153,090
Equipment Replacement Chrg	0	81,490	85,310	85,310	84,810
Legislative Expenses	27,635	27,000	29,750	29,750	29,750
Certifications and Education	6,225	9,767	13,240	12,860	12,850
Professional Development	45,984	39,396	65,530	56,430	80,400
Mileage Reimbursement	10,501	9,356	11,200	11,610	11,560
Real Estate & Drainage Taxes	(6,344)	8,924	8,000	8,000	8,000
Fees to County	155,256	152,540	158,760	158,760	183,860
Miscellaneous Contractuals	203,950	213,670	225,470	198,920	287,240
Total Contractuals	2,491,978	2,903,609	3,407,593	3,221,900	3,306,960
Total Operating Expenses	14,894,561	15,422,184	16,530,133	16,355,010	16,543,920



	LAKE COUNTY FOREST PRESERVES				
	2013/14 Actual	2014/15 Actual	2015/16 Budget	2015/16 Estimate	2016/17 Request
Capital					
Improvements to Buildings	108,499	213,825	272,605	272,610	0
Capital Imprvmts-Preserves	328,782	125,133	1,213,715	1,213,720	0
Bridges and Trails	517,832	(720)	0	0	0
Heavy Equipment	19,657	0	0	0	45,000
Radio Equipment	0	0	110,330	110,330	0
Computer Hardware	15,167	0	40,000	40,000	0
Computer Software	493	31,076	0	0	0
Furniture & Fixtures	10,044	0	0	0	0
Machinery & Tools	4,503	3,707	0	0	0
Miscellaneous Capital	33,964	398,855	294,967	294,970	3,000
Website Development	8,405	3,500	0	0	0
IT Improvements	79,750	81,250	0	0	0
Consolidated General Offices	18,410	8,000	1,307,005	1,307,000	0
Total Capital	1,145,506	864,626	3,254,622	3,254,630	48,000
Total Expenditures	16,040,067	16,286,810	19,784,755	19,609,640	16,591,920
Revenue Excess (Deficit) over Expenditures	1,588,286	1,063,046	(2,525,145)	(2,165,580)	1,006,750
Funding Transfer to Capital Fac.	0	200,000	200,000	200,000	200,000
Debt Service 2008C Certificates	723,944	726,194	722,540	722,540	722,430
Beginning Fund Balance	20,202,836	21,067,178	20,040,957	21,204,030	18,115,910
Ending Fund Balance	\$21,067,178	\$21,204,030	\$16,593,272	\$18,115,910	\$18,200,230