

Land Development Levy Fund



LAND DEVELOPMENT LEVY FUND
FY 2016/17 Budget Narrative



LAKE COUNTY FOREST PRESERVES

The Land Development Levy Fund pays for restoration, improvement, and development of existing preserves. The Operations Department along with the Natural Resource Department and Planning and Land Preservation Department use the Development Levy Fund for positions of their operating budgets relating to restoration and improvement of District lands and facilities. The Development Levy Fund is also a funding source for capital projects in the Ten-Year Capital Improvement Plan.

The total budget for revenue is \$6,404,770 which is \$148,370 lower than the prior revenue budget of \$6,553,140. Property tax is the major revenue source of the fund. The Board may levy taxes for constructing, restoring, reconditioning, reconstructing and acquiring improvements, and for the development of land acquired by the District. The amount of taxes levied for development purposes may not exceed .025% of the assessed value of all taxable property as equalized by the Illinois Department of Revenue. The construction development levy rate for 2016 is estimated to be .025% of equalized assessed value.

The total budget for expenditures is \$6,459,500 or 46.7% lower than last year's budget of \$12,118,813. The capital outlay for CIP projects is based on a ten year schedule and may vary from year to year.

The following tables show the expenditures by major cost categories and by function for the Land Development Levy Fund:

	FY 15/16 Budget	% of Total	FY 16/17 Budget	% of Total	Amount Change	% Change
EXPENDITURES BY OBJECT:						
Salaries and Benefits	\$3,481,330	28.73%	\$3,521,410	54.52%	\$40,080	1.15%
Commodities	583,510	4.81%	569,450	8.82%	(14,060)	-2.41%
Contractuals	1,526,603	12.60%	1,428,630	22.12%	(97,973)	-6.42%
Capital Outlay and Projects	6,527,370	53.86%	940,010	14.55%	(5,587,360)	-85.60%
Total Expenditures by Object	\$12,118,813	100.00%	\$6,459,500	100.00%	(\$5,659,313)	-46.70%

	FY 14/15 Budget	% of Total	FY 15/16 Budget	% of Total	Amount Change	% Change
EXPENDITURES BY FUNCTION:						
Operations	\$2,704,750	22.32%	\$2,773,200	42.93%	\$68,450	2.53%
Planning and Land Preservation	1,003,420	8.28%	954,350	14.77%	(49,070)	-4.89%
Natural Resources	1,883,273	15.54%	1,791,950	27.74%	(91,323)	-4.85%
Capital Outlay and Projects	6,527,370	53.86%	940,010	14.55%	(5,587,360)	-85.60%
Total Expenditures by Function	\$12,118,813	100.00%	\$6,459,510	100.00%	(\$5,659,303)	-46.70%

Budget Request Summary for Fiscal Year 2016/17

Fund: 2000 Land Development Levy



LAKE COUNTY FOREST PRESERVES

	2013/14 Actual	2014/15 Actual	2015/16 Budget	2015/16 Estimate	2016/17 Request
Revenues					
Property Tax Levy	5,891,593	5,628,782	5,676,440	5,676,510	5,866,210
Interest from Investment	(35,752)	98,759	193,050	251,090	150,000
Miscellaneous Revenue	5,762	18	1,000	1,000	1,000
Donations	44,439	55,999	592,650	27,300	387,560
State Grants	104,886	400,000	0	0	0
Federal Grants	325,040	0	0	224,220	0
Insurance Claims	7,596	0	0	0	0
Transfers	0	0	90,000	75,510	0
Total Revenues	\$6,343,564	\$6,183,558	\$6,553,140	\$6,255,630	\$6,404,770
Expenditures					
Personnel					
Salaries & Wages	2,765,300	2,831,493	2,755,150	2,837,370	2,835,670
Part Time Wages	61,194	68,247	79,500	42,000	48,900
Overtime Wages	42,555	32,429	53,440	53,440	53,440
Sick Pay Reimbursement	13,590	20,758	13,130	12,460	14,870
Budgeted Salary Adjustment	0	0	(30,000)	0	(26,000)
Health Insurance	589,604	574,774	610,110	586,220	594,530
Total Personnel	3,472,243	3,527,701	3,481,330	3,531,490	3,521,410
Commodities					
Office Supplies	4,270	5,528	6,240	6,140	3,800
Software	1,725	1,217	3,900	1,000	2,000
Books, Periodicals, Manuals	1,210	389	1,300	1,250	1,150
Postage	2,335	11,182	23,600	11,120	12,800
Gasoline & Oil	62,649	41,792	100,000	50,000	100,000
Uniforms	6,370	6,668	9,000	9,600	9,800
Small Tools & Equipment	19,613	9,658	13,100	13,900	12,800
Building Maint. Supplies	13,038	21,969	28,000	25,000	10,000
Ground Maint. Supplies	191,554	161,422	202,270	202,270	220,300
Equipment Maint. Supplies	51,036	48,674	37,500	37,500	37,600
Vehicle Maint. Supplies	27,111	22,854	43,500	43,500	43,500
Preserve Signs and Maint.	49,445	56,650	45,000	45,000	55,000
Operating Supplies	60,560	61,161	70,100	63,990	60,700
Total Commodities	490,916	449,164	583,510	510,270	569,450
Contractuals					
Architect Fees	0	0	20,000	10,000	10,000
Legal Fees	42,934	48,141	45,000	45,000	42,000
Engineering Fees	15,257	7,668	28,000	30,970	30,000
Computer Fees & Services	17,339	16,824	22,700	19,920	18,270
Consulting Fees	119,401	179,443	300,083	218,400	192,000
Advertising	2,079	4,691	4,500	5,250	4,800
Printing	863	5,184	14,000	14,000	13,650
Dues & Subscriptions	5,999	5,025	8,740	7,110	25,670
Licenses & Permits	369	0	3,250	3,250	2,750
Natural Gas	1,850	965	1,750	750	1,000
Electricity	55,532	47,857	47,250	47,170	48,590
Telephone	35,780	38,215	31,010	45,800	41,400
Water & Sewer	0	162	250	250	270
Disposal Services	36,396	28,922	50,380	25,310	10,340
Pest Control	0	0	380	250	370
Insect Management Control	0	6,294	45,000	45,000	45,000
Ecological Land Mgmt Contract	335,738	433,702	385,000	385,000	385,000

Budget Request Summary for Fiscal Year 2016/17

Fund: 2000 Land Development Levy

**LAKE COUNTY FOREST PRESERVES**

	2013/14 Actual	2014/15 Actual	2015/16 Budget	2015/16 Estimate	2016/17 Request
Repairs & Maint. Building	6,597	6,373	4,460	4,460	7,200
Repairs & Maint. Grounds	14,460	3,778	30,600	23,850	30,600
Repairs & Maint. Equipment	8,711	4,579	18,900	18,900	18,750
Repairs & Maint. Vehicles	12,166	12,408	12,500	13,000	12,500
Equipment Rental	16,301	21,043	19,360	24,800	20,360
Vehicle Replacement Charge	0	117,058	125,610	125,610	150,790
IT Replacement Charge	15,450	15,450	32,360	33,610	26,820
Equipment Replacement Chrg	0	145,620	150,010	150,010	198,280
Certifications and Education	6,486	5,362	10,700	9,470	8,500
Professional Development	10,750	12,149	20,360	17,840	17,170
Mileage Reimbursement	5,094	4,710	4,550	5,050	5,050
Real Estate & Drainage Taxes	25,966	34,548	27,000	27,000	27,000
Miscellaneous Contractuals	18,411	23,595	62,900	42,900	34,500
Total Contractuals	809,929	1,229,766	1,526,603	1,399,930	1,428,630
Total Operating Expenses	4,773,088	5,206,631	5,591,443	5,441,690	5,519,490
Capital					
Bridges and Trails	0	0	25,000	25,000	0
Heavy Equipment	36,246	0	0	0	0
USDA Forest Service Grant	31,948	0	0	0	0
Capital Imprvmnts-Preserves	1,298,249	3,879,037	6,502,370	6,454,530	940,010
Total Capital	1,366,443	3,879,037	6,527,370	6,479,530	940,010
Total Expenditures	6,139,531	9,085,668	12,118,813	11,921,220	6,459,500
Revenue Excess (Deficit) over Expenditures	204,033	(2,902,110)	(5,565,673)	(5,665,590)	(54,730)
Beginning Fund Balance	15,406,538	15,610,571	12,314,901	12,708,461	7,042,871
Ending Fund Balance	\$15,610,571	\$12,708,461	\$6,749,228	\$7,042,871	\$6,988,141