

Other Funds



OTHER FUNDS

FY 2016/17 Budget Narrative

LAKE COUNTY FOREST PRESERVES



FUNDS IN THIS SECTION INCLUDE:

AUDIT FUND – The purpose of this fund is to provide financial resources to be used to prepare and publish a comprehensive annual financial report that encompasses all funds and account groups of the District.

CAPITAL FACILITIES IMPROVEMENT FUND – The nature and purpose of this fund is to account for financial resources to be used for major repair, maintenance, or construction of major capital facilities.

EASEMENTS & SPECIAL PROJECTS FUND – The nature and purpose of this fund is to account for easements and special projects.

FARMLAND MANAGEMENT FUND – The nature and purpose of this fund is to restore and manage lands that are farmed or have been removed from or impacted by farming.

FORT SHERIDAN CEMETERY FUND – The purpose of this fund is to account for money used to care for the cemetery at Fort Sheridan.

LAND PREPARATION FUND – The Land Preparation Fund provides funding for projects or improvements that are needed on newly acquired sites.

TREE REPLACEMENT FUND – The nature and purpose of this fund is to collect and use fees paid to the District for trees removed as part of easement agreements.

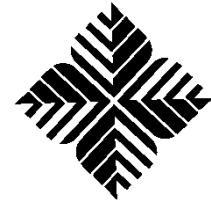
WETLANDS MANAGEMENT FUND – The purpose of this fund is to account for the long-term management of wetlands along the Des Plaines River.

INTERNAL SERVICE FUNDS:

EQUIPMENT REPLACEMENT FUND – This fund is used to centralize the provision of heavy equipment within the District, and to provide a useful means of accounting for such centralized replacement of equipment.

INFORMATION TECHNOLOGY REPLACEMENT FUND – This fund is to centralize the provision of computer hardware, software, and related equipment within the District, provide enhancements to the District website, and to provide a useful means of accounting for such centralized replacement of equipment.

VEHICLE REPLACEMENT FUND – This fund is to centralize the provision of certain equipment within the District, and to provide a useful means of accounting for such centralized replacement of vehicles.



LAKE COUNTY FOREST PRESERVES

GENERAL PROGRAM STATEMENT

The purpose of this fund is to provide financial resources to be used to prepare and publish a comprehensive annual financial report that encompasses all funds and account groups of the District. The comprehensive annual financial report is required by District “Rules of Order and Operational Procedures” and is used for official statements for bond offerings. These financial statements, which contain information about the District’s financial position, operations, and cash balances, play an important role in the District’s meeting its obligation to be accountable. The use of external financial auditors provides assurance to users of District financial statements that an independent third party has reviewed them.

The audit report is prepared under the requirements of Governmental Accounting Standards Board (GASB) Statement No. 34 Financial Reporting Model. It focuses on government-wide reporting, major individual funds, and reporting in a manner similar to private sector accounting. The increased fees take into account the potential requirement of a Single Audit as part of the requirements if the District expends more than \$750,000 in federal grant fund and also potential fees for audits required for state grants.

	<u>2013/14</u> <u>Actual</u>	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Budget</u>	<u>2015/16</u> <u>Estimate</u>	<u>2016/17</u> <u>Request</u>
Revenues					
Property Tax Levy	0	118,298	161,960	162,900	113,600
Interest from Investments	116	706	1,000	775	1,000
Total Revenues	\$116	\$119,004	\$162,960	\$163,675	\$114,600
Expenditures					
Personnel					
Salaries & Wages	47,286	55,644	68,880	62,000	68,980
Health Insurance	6,311	7,923	10,280	9,440	14,440
Total Personnel	53,597	63,567	79,160	71,440	83,420
Contractuals					
Auditing Fees	49,300	56,200	63,100	63,100	70,000
Computer Fees & Services	3,091	3,246	3,400	3,410	3,450
Consulting Fees	5,000	5,250	5,000	7,300	6,000
IT Replacement Charge	1,970	200	790	790	520
Total Contractuals	59,361	64,896	72,290	74,600	79,970
Total Operating Expenses	112,958	128,463	151,450	146,040	163,390
Revenue Excess (Deficit) over Expenditures	(112,842)	(9,459)	11,510	17,635	(48,790)
Beginning Fund Balance	261,558	148,716	145,396	139,257	156,892
Ending Fund Balance	\$148,716	\$139,257	\$156,906	\$156,892	\$108,102

CAPITAL FACILITIES IMPROVEMENT FUND
FY 2016/17 Budget Narrative



LAKE COUNTY FOREST PRESERVES

GENERAL PROGRAM STATEMENT

The nature and purpose of this fund is to account for financial resources to be used for major repair, renovation or acquisition of major capital facilities. The Board established the Capital Facilities Improvement Fund in 2000 to fund improvements to buildings and facilities, improve public access, and stabilize deteriorated buildings and structures. Through legislative advocacy, the District was successful in passing state legislation in 1997, which authorizes transferring interest earnings from the Debt Service Tax Levy Fund for capital purposes. As provided in the 1997 state legislation for this purpose and the Board approved Budget Policy, an annual transfer from the Debt Service Tax Levy Fund was established with the Fiscal Year 2000/01 Budget. In addition to that \$200,000 will be transferred from the General Fund for future building and facilities replacements.

	<u>2013/14 Actual</u>	<u>2014/15 Actual</u>	<u>2015/16 Budget</u>	<u>2015/16 Estimate</u>	<u>2016/17 Request</u>
Revenues					
Interest from Investments	(5,150)	14,960	18,000	18,760	18,000
Interfund Transfers	585,521	200,000	200,000	200,000	200,000
Total Revenues	\$580,371	\$214,960	\$218,000	\$218,760	\$218,000
Expenditures					
Consulting Fees	194,127	20,539	0	0	0
Buildings & Structures	0	247,430	0	0	0
Improvements to Buildings	0	0	340,000	340,000	0
Capital Imprvmts-Preserves	43,238	57,074	0	0	0
Paving, parking and lights	1,090	59,544	6,095	6,090	0
Total Expenditures	\$238,455	\$384,587	\$346,095	\$346,090	\$0
Revenue Excess (Deficit) over Expenditures	341,916	(169,627)	(128,095)	(127,330)	218,000
Beginning Fund Balance	1,778,743	2,120,659	1,916,905	1,951,032	1,823,702
Ending Fund Balance	\$2,120,659	\$1,951,032	\$1,788,810	\$1,823,702	\$2,041,702

EASEMENTS & SPECIAL PROJECTS FUND

FY 2016/17 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

The Easements & Special Projects Fund accounts for the revenue and expenditures related to special projects related to land acquisition in addition to easement revenues and temporary construction licenses. The capital expenditure and grant revenue this current year were for solar panels at the operations building. It is expected that the District will capture 98% of its electrical usage. The panels are expected to last 40 years with the breakeven point on the expenditure occurring in year 17. The grant funding fell through however the District is looking into alternative funding for the project. Transfer receipt in the amount of \$211,440 from ThunderHawk Golf Club was the annual repayment of the loan to the golf club from Land Preservation and Acquisition. The Golf Club paid the outstanding balance off at the end of fiscal year 2014-15.

	<u>2013/14</u> <u>Actual</u>	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Budget</u>	<u>2015/16</u> <u>Estimate</u>	<u>2016/17</u> <u>Request</u>
Revenues					
Interest from Investments	17,475	13,114	38,000	48,290	32,000
Easement & Licenses	0	1,049	0	1,000	0
Grants	0	0	990,000	0	0
Interfund Transfers	211,442	798,214	0	0	0
Total Revenues	\$228,917	\$812,377	\$1,028,000	\$49,290	\$32,000
Expenditures					
Appraisal Fees	0	0	2,500	0	2,500
Legal Fees	5,712	14,580	7,500	0	7,500
Miscellaneous Contractuals	0	7,500	0	0	0
Total Operating Expenses	5,712	22,080	10,000	0	10,000
Capital					
Buildings & Structures	0	0	1,898,050	0	0
Capital Imprvmnts-Preserves	16,256	0	193,000	0	0
Total Capital Outlay	16,256	0	2,091,050	0	0
Total Expenditures	21,968	22,080	2,101,050	0	10,000
Revenue Excess (Deficit) over Expenditures	206,949	790,297	(1,073,050)	49,290	22,000
Beginning Fund Balance	2,797,574	3,004,523	3,853,153	3,794,820	3,844,110
Ending Fund Balance	\$3,004,523	\$3,794,820	\$2,780,103	\$3,844,110	\$3,866,110

FARMLAND MANAGEMENT FUND
FY 2016/17 Budget Narrative



LAKE COUNTY FOREST PRESERVES

GENERAL PROGRAM STATEMENT

The nature and purpose of this fund is to restore and manage lands that are farmed or have been removed from or impacted by farming. In 2003, the Board approved a Farmland Management Policy that established this fund from the revenue annually generated by the farm license fees. Currently, the District has 2262 acres of land in farm licenses, generating an estimated \$414,900 in annual fees.

RESTORATION AND MANAGEMENT ACTIVITIES

- **Restoration Mowing Project # 62801** **\$ 30,000**
Mowing and to remove invasive weeds in farmland restorations at six different preserve sites. Typically the District works with local farmers or contractors for this mowing.
- **District Wide Invasive Species Project # 62806** **\$ 180,000**
Countywide control of several herbaceous invasive species at various preserves.
- **Native Cover Crop Seeding Project # 62804** **\$ 75,000**
Seed purchase to be used as temporary native cover for transitioning agricultural fields in preparation for restoration projects. Farmers are typically used to plant the cover crops.
- **Soil and Drain Tile Surveys Project # 62805** **\$ 100,000**
In preparation for habitat restoration and in conjunction with existing studies soil and drain tile investigation will be conducted at new land acquisitions. Repair of current drain tile systems, hydrologic study and assessment for removal of drain tiles.
- **Animal Damage Management Project # 62802** **\$17,000**
Countywide control of negative impacts from wildlife. This includes the control of wildlife populations and possible alternative solutions to hydrological issues.
- **Site Specific Invasive Species Project # 62803** **\$ 70,000**
Control of various invasive species as follow-up to previous restoration projects at Middlefork Savanna, Greenbelt, Prairie Wolf, Rollins Savanna, Gander Mountain, Lakewood and other preserves.

Budget Request Summary for Fiscal Year 2016/17
Fund: 2800 Farmland Management Fund



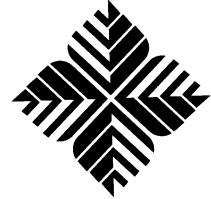
LAKE COUNTY FOREST PRESERVES

	2013/14 Actual	2014/15 Actual	2015/16 Budget	2015/16 Estimate	2016/17 Request
Revenues					
Rental Revenue	425,570	453,548	417,370	456,760	414,900
Interest from Investments	(7,336)	1,692	1,200	800	800
Farm Tax Collected	10,718	15,760	22,300	46,380	22,300
Grants	0	0	0	0	38,670
Total Revenues	\$428,952	\$471,000	\$440,870	\$503,940	\$476,670
Expenditures					
Repairs & Maint. Grounds	329,725	350,896	631,555	595,460	472,000
Real Estate & Drainage Taxes	10,738	24,980	22,300	22,300	22,300
Miscellaneous Contractuals	0	16,782	21,087	0	0
Total Operating Expenses	340,463	392,658	674,941	617,760	503,300
Transfers					
Transfers	0	0	90,000	75,510	0
Total Expenditures	340,463	392,658	764,941	693,270	494,300
Revenue Excess (Deficit) over Expenditures	88,489	78,342	(324,071)	(189,330)	(17,630)
Beginning Fund Balance	322,898	411,387	538,906	489,729	300,399
Ending Fund Balance	\$411,387	489,729	\$214,835	\$300,399	\$282,769

FORT SHERIDAN CEMETERY FUND

FY 2016/17 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

The Fort Sheridan Cemetery Fund is restricted to the care and maintenance of the cemetery at the Fort Sheridan Preserve.

	<u>2013/14</u> <u>Actual</u>	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Budget</u>	<u>2015/16</u> <u>Estimate</u>	<u>2016/17</u> <u>Request</u>
Revenues					
Interest from Investments	7,479	2,483	1,600	1,740	1,600
Total Revenues	\$7,479	\$2,483	\$1,600	\$1,740	\$1,600
Expenditures					
Commodities					
Operating Supplies	1,607	53	2,000	1,000	3,200
Total Commodities	1,607	53	2,000	1,000	3,200
Contractuals					
Electricity	796	812	1,000	790	800
Miscellaneous Contractuals	9,714	11,120	13,000	11,000	16,000
Total Contractuals	10,510	11,932	14,000	11,790	16,800
Total Operating Expenses	12,117	11,985	16,000	12,790	20,000
Capital					
Capital Imprvmts-Preserves	0	0	0	0	15,000
Total Capital Outlay	0	0	0	0	15,000
Total Expenditures	12,117	11,985	16,000	12,790	35,000
Revenue Excess (Deficit) over Expenditures	(4,638)	(9,502)	(14,400)	(11,050)	(33,400)
Beginning Fund Balance	379,664	375,026	364,416	365,525	354,475
Ending Fund Balance	\$375,026	\$365,525	\$350,016	\$354,475	\$321,075

LAND PREPARATION FUND
FY 2016/17 Budget Narrative

LAKE COUNTY FOREST PRESERVES



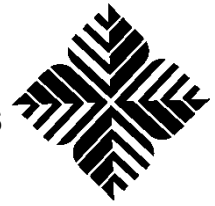
GENERAL PROGRAM STATEMENT

The Land Preparation Fund provides funding for projects or improvements that are needed to secure and/or prepare forest preserve sites. Projects may include, but not be limited to, fencing, installation of gates, demolition of structures and buildings, erecting signage, cleanup of trash/debris or removal of unsafe hazards such as dead trees. Funds for the Land Preparation Fund will be generated from income producing assets that are already in place on newly acquired sites. Revenues include cellular tower fees in the amount of \$47,020 and license agreement fees totaling \$152,400.

	<u>2013/14</u> <u>Actual</u>	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Budget</u>	<u>2015/16</u> <u>Estimate</u>	<u>2016/17</u> <u>Request</u>
Revenues					
Cellular Tower Fees	31,969	114,880	47,020	40,780	47,020
Rental Revenue	154,724	152,390	152,400	152,400	152,400
Interest from Investments	(16,224)	2,841	2,010	8,730	8,000
Total Revenues	\$170,469	\$270,111	\$201,430	\$201,910	\$207,420
Expenditures					
Repairs & Maint. Grounds	4,092	157,708	100,000	100,000	100,000
Total Operating Expenses	4,092	157,708	100,000	100,000	100,000
Revenue Excess (Deficit) over Expenditures	166,377	112,403	101,430	101,910	107,420
Beginning Fund Balance	259,971	426,348	464,298	538,751	640,661
Ending Fund Balance	\$426,348	\$538,751	\$565,728	\$640,661	\$748,081

TREE REPLACEMENT FUND
FY 2016/17 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

The nature and purpose of this fund is to collect fees paid to the District for trees removed as part of easement agreements. Proceeds for IDOT fiscal year 2012 represent tree removal along Milwaukee Avenue. These funds will be spent over the next couple of years for tree planting projects.

	<u>2013/14</u> <u>Actual</u>	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Budget</u>	<u>2015/16</u> <u>Estimate</u>	<u>2016/17</u> <u>Request</u>
Revenues					
Interest from Investments	(11,240)	3,955	3,000	3,530	2,000
Total Revenues	\$(11,240)	\$3,955	\$3,000	\$3,530	\$2,000
Capital Outlay					
Capital Imprvmnts-Preserves	79,130	97,450	472,554	395,000	64,550
Total Capital	79,130	97,450	472,554	395,000	64,550
Revenue Excess (Deficit) over Expenditures	(90,370)	(93,495)	(469,554)	(391,470)	(62,550)
Beginning Fund Balance	793,972	703,602	610,906	610,107	218,637
Ending Fund Balance	\$703,602	\$610,107	\$141,352	\$218,637	\$156,087

WETLANDS MANAGEMENT FUND
FY 2016/17 Budget Narrative



LAKE COUNTY FOREST PRESERVES

GENERAL PROGRAM STATEMENT

The nature and purpose of this fund is to account for the long-term management and improvement of existing wetlands within the Des Plaines River watershed. In April 2000, the District and the Lake County Division of Transportation (LCDOT) executed an IGA that allowed LCDOT to design and construct a wetland mitigation bank on District property for the sole use by LCDOT for their road and transportation needs. LCDOT is currently preparing plans for the wetland bank within the 55 acre former agricultural field on the west end of Buffalo Creek Forest Preserve. In addition to the wetland restoration, the project includes the expansion of hiking and biking trails within the overall design. These improvements are scheduled for construction in late 2016.

	<u>2013/14</u> <u>Actual</u>	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Budget</u>	<u>2015/16</u> <u>Estimate</u>	<u>2016/17</u> <u>Request</u>
Revenues					
Interest from Investments	(9,698)	2,152	1,250	1,280	1,250
Total Revenues	\$(9,698)	\$2,152	\$1,250	\$1,280	\$1,250
Contractuals					
Legal Fees	8,800	2,557	0	4,710	0
Total Contractuals	8,800	2,557	0	4,710	0
Capital Outlay					
Capital Imprvmnts-Preserves	550,230	13,185	300,000	300,000	0
Total Expenditures	559,030	15,742	300,000	304,710	0
Revenue Excess (Deficit) over Expenditures	(568,728)	(13,590)	(298,750)	(303,430)	1,250
Beginning Fund Balance	997,631	\$428,903	415,173	415,313	111,883
Ending Fund Balance	\$428,903	415,313	\$116,423	\$111,883	\$113,133

EQUIPMENT REPLACEMENT FUND
FY 2016/17 Budget Narrative



LAKE COUNTY FOREST PRESERVES

GENERAL PROGRAM STATEMENT

The nature and purpose of this fund is to centralize the provision of heavy equipment within the District, and to provide a useful means of accounting for such centralized replacement of equipment. Equipment Replacement Funds are commonly used in local government for equipment and central vehicle services.

The Board established the Equipment Replacement Fund in 2003 to account for the financing of equipment replacement. Recovering the cost of the equipment including depreciation expense will be through user charges to the Operations and Infrastructure Department. This is an Internal Service Fund that charges the department an amount equal to the depreciation expense for the piece of equipment such that the equipment will be replaced out of the Equipment Replacement Fund. Ownership of the equipment has been transferred to the Equipment Replacement Fund. The fund provides a sufficient cash balance to allow purchase of equipment directly from the fund. This budget provides for replacing three pieces of equipment at a cost of \$192,500. One piece being replaced is a large truck that, following its replacement, will be transferred to the Vehicle Replacement Fund. Another piece being replaced was originally purchased prior to the creation of the Equipment Replacement Fund and will be included going forward.

Under the District’s fleet replacement general guidelines, equipment will be evaluated for replacement as follows: **1)** Riding mowers under 25-horse power after 5 years of service. **2)** Small tractors and equipment under 25-horse power and utility equipment such as gators after 8 years of service. **3)** Tractors and equipment up to 25-horse power after 12 years of service. **4)** Tractors and heavy equipment over 25-horse power after 15 years of service. At the time of replacement each piece of equipment will be evaluated to determine if that same type is still appropriate, or if an alternate replacement would better serve the District’s current needs. Equipment will be sent to auction at the end of its service life. Proceeds from the auction will be returned to the replacement fund.

PERFORMANCE MEASUREMENTS	2014/15 ACTUAL	2015/16 ESTIMATE	2016/17 PROJECTED
Number of pieces	75	83	83

Budget Request Summary for Fiscal Year 2016/17
 Fund: 9200 Equipment Replacement Fund



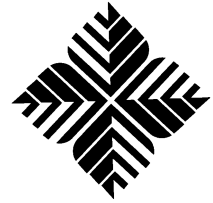
LAKE COUNTY FOREST PRESERVES

	<u>2013/14</u> <u>Actual</u>	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Budget</u>	<u>2015/16</u> <u>Estimate</u>	<u>2016/17</u> <u>Request</u>
Revenues					
Interest from Investments	340	6,673	6,190	12,320	12,000
Equipment Rental	0	227,110	235,320	235,320	283,090
Sale of Fixed Assets	2,850	65,685	32,200	37,570	64,480
Interfund Transfers	0	11,780	0	0	0
Total Revenues	\$3,190	\$311,248	\$273,710	\$285,210	\$359,570
Expenditures					
Capital					
Heavy Equipment	31,676	190,437	255,500	257,500	192,500
Total Capital	31,676	190,437	255,500	257,500	192,500
Revenue Excess (Deficit) over Expenditures	(28,486)	120,811	18,210	27,710	167,070
Beginning Fund Balance	1,261,292	1,232,806	1,513,346	1,353,617	1,381,327
Ending Fund Balance	\$1,232,806	\$1,353,617	\$1,531,556	\$1,381,327	\$1,548,397

INFORMATION TECHNOLOGY REPLACEMENT FUND

FY 2016/17 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

The nature and purpose of this fund is to centralize the provision of computer hardware, software, and related equipment within the District, and to provide a useful means of accounting for such centralized replacement of equipment. Replacement Funds are commonly used in local government for equipment.

The Board established the Information Technology Replacement Fund in 2002 to fund replacement of computer hardware, software, and related equipment. This is an Internal Service Fund which will charge each department an amount equal to the depreciation expense for the piece of equipment such that the equipment will be replaced out of the IT Replacement Fund. This budget proposes \$169,940 for purchasing replacement of computer hardware, computer software and larger printers. Computer hardware, computer software and larger printers are replaced when a major component fails or when it reaches the end of its four to five year useful life cycle.

PERFORMANCE MEASUREMENTS	2013/14 ACTUAL	2014/15 ACTUAL	2015/16 ESTIMATED	2016/17 PROJECTED
Computers supported District-wide	206	204	208	209

Budget Request Summary for Fiscal Year 2016/17
 Fund: 9100 Information Technology Replacement Fund



LAKE COUNTY FOREST PRESERVES

	<u>2013/14</u> <u>Actual</u>	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Budget</u>	<u>2015/16</u> <u>Estimate</u>	<u>2016/17</u> <u>Request</u>
Revenues					
Interest from Investments	(6,487)	6,748	3,860	4,190	4,300
Equipment Rental	106,451	89,565	87,140	230,200	196,750
Sale of Fixed Assets	156	1,514	500	590	500
Total Revenues	\$100,120	\$97,827	\$91,500	\$234,980	\$201,550
Expenditures					
Software	0	50	0	7,920	0
Computer Hardware	50,431	8,346	26,400	6,500	26,400
Miscellaneous Contractuals	32,553	32,553	32,560	32,560	32,560
Total Operating Expenses	82,984	40,949	58,960	46,980	58,960
Capital Outlay					
Computer Hardware	0	0	120,000	18,600	169,940
Computer Software	18,809	0	0	0	0
IT Improvements	0	0	123,211	123,220	0
Total Expenditures	101,793	40,949	302,171	188,800	228,900
Revenue Excess (Deficit) over Expenditures	(1,673)	56,878	(210,671)	46,180	(27,350)
Beginning Fund Balance	855,743	854,070	904,771	910,948	957,128
Ending Fund Balance	\$854,070	\$910,948	\$694,100	\$957,128	\$929,778

VEHICLE REPLACEMENT FUND
FY 2016/17 Budget Narrative



LAKE COUNTY FOREST PRESERVES

GENERAL PROGRAM STATEMENT

The nature and purpose of this fund is to centralize the provision of certain vehicles within the District, and to provide a useful means of accounting for such centralized replacement of vehicles. Replacement Funds are commonly used in local government for equipment and central vehicle services.

The Board established the Vehicle Replacement Fund in 1998 to account for the financing of vehicle replacement. Recovering the cost of the vehicles including depreciation expense will be through user charges to each department. This is an Internal Service Fund that will charge each department an amount equal to the depreciation expense for the vehicle such that the vehicle will be replaced out of the Vehicle Replacement Fund. Ownership of the vehicles has been transferred to the Vehicle Replacement Fund. The fund provides a sufficient cash balance to allow purchase of vehicles directly from the fund. This budget proposes replacing 9 vehicles at a cost of \$414,540. One passenger vehicle will be removed from the fleet. One large truck currently in the Equipment Replacement Fund will be replaced using funds from the Equipment Replacement Fund, then transferred into Vehicle Replacement Fund going forward.

The District fleet replacement general guidelines are as follows: **1)** Vehicles under 9,000 lbs. will be replaced after 8-10 years of service or 100,000 miles (120,000 for hybrids) of usage. **2)** Trucks between 9,000 and 16,000 lbs. will be replaced after 9 years of service. **3)** Trucks over 16,000 lbs. will be replaced after 12 years of service. **4)** A vehicle will be replaced if a safety defect exists that jeopardizes the safety of the operator or the public. **5)** A vehicle will be replaced when the projected maintenance cost for the next two years exceeds 50% of the vehicle’s market value. **6)** Public Safety vehicles will be replaced after 125,000 miles.

PERFORMANCE MEASUREMENTS	2013/14 ACTUAL	2014/15 ACTUAL	2015/16 ESTIMATE	2016/17 PROJECTED
Number of vehicles	96	96	95	95
Number of passenger vehicles	33	33	33	32
Number of small trucks	52	52	52	52
Number of large trucks	11	11	10	11

Budget Request Summary for Fiscal Year 2016/17

Fund: 9000 Vehicle Replacement Fund



LAKE COUNTY FOREST PRESERVES

	<u>2013/14</u> Actual	<u>2014/15</u> Actual	<u>2014/15</u> Budget	<u>2015/16</u> Estimate	<u>2016/17</u> Request
Revenues					
Interest from Investments	(12,669)	19,365	5,000	5,000	5,000
Insurance Claim	14,692	15,787	0	0	0
Equipment Rental	0	397,630	402,190	396,250	358,390
Sale of Fixed Assets	88,911	61,970	128,200	128,200	47,430
Total Revenues	\$90,934	\$494,752	\$535,390	\$529,450	\$410,820
Capital					
Motor Vehicles	512,450	154,333	663,667	663,670	414,540
Total Expenditures	512,450	154,333	663,667	663,670	414,540
Revenue Excess (Deficit) over Expenditures	(421,516)	340,419	(128,277)	(134,220)	(3,720)
Beginning Fund Balance	1,811,834	1,390,318	1,714,215	1,730,737	1,596,517
Ending Fund Balance	\$1,390,318	\$1,730,737	\$1,585,938	\$1,596,517	\$1,592,797