

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2021 BUDGET

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FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2021 BUDGET

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FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

CALENDAR YEAR 2021 BUDGET

District Profile

The Forest Preserve District of DuPage County was established by a county-wide referendum in June 1915. The District is a separate legal entity organized and existing under the Downstate Forest Preserve Act of the State of Illinois. The boundaries of the District encompass all of the property in DuPage County and 12 acres owned by the District in Kane County, Illinois. DuPage County is located west of Chicago in northeastern Illinois and is part of the Chicago metropolitan area. The District owns and manages over 25,400 acres of land, or about 12% of the County's 212,567 acres, and serves a population of 930,000. The District is empowered by state statute to levy a property tax on real properties located within DuPage County.

The Board of Commissioners is the governing body of the District. Pursuant to an amendment to the Downstate Forest Preserve Act, the Board consists of one member per County Board district (there are six County Board districts) and a president elected at large. The Board members serve four-year staggered terms with three members elected every two years. The President is elected to serve a four-year term. The District has no standing committees.

The District is a special purpose district organized to acquire and hold lands for the purpose of preservation, conservation and restoration of the lands, together with their flora and fauna in their natural state and condition for the purpose of the education, pleasure and recreation of the public. Lands may also be acquired and used to store flood waters, or control other drainage and water conditions. The District is dedicated to achieving an equitable balance between open space and urban development; controlling and conserving the County's aesthetic, biological and water resources through the tenancy of open space; and providing education and recreation to the community through the preservation of natural lands.

The annual budget serves as the foundation for the District's financial planning and control. All departments of the District are required to submit their budget requests to the Executive Director so that a comprehensive budget may be prepared. The budget includes information on the past year, the current year estimates, and requested appropriations for the next calendar year. The proposed fund and department budgets are presented to the governing body to review and revise during the development process. The comprehensive budget is presented to the Board for their review. A public hearing is held prior to adoption of the comprehensive budget and appropriations; the annual appropriation ordinance must be adopted by March 31. The budget year of the District follows the calendar year, commencing on January 1st and ending on December 31st.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2021 BUDGET

Officials and Officers

President

Daniel Hebreard

Secretary

Judith A. Malahy

Treasurer

Tina Tyson-Dunne

Effective Jan. 2021

Commissioners

Al Murphy
Marsha Murphy
Linda Painter
Jeff Gahris
Barbara O'Meara
Tina Tyson-Dunne

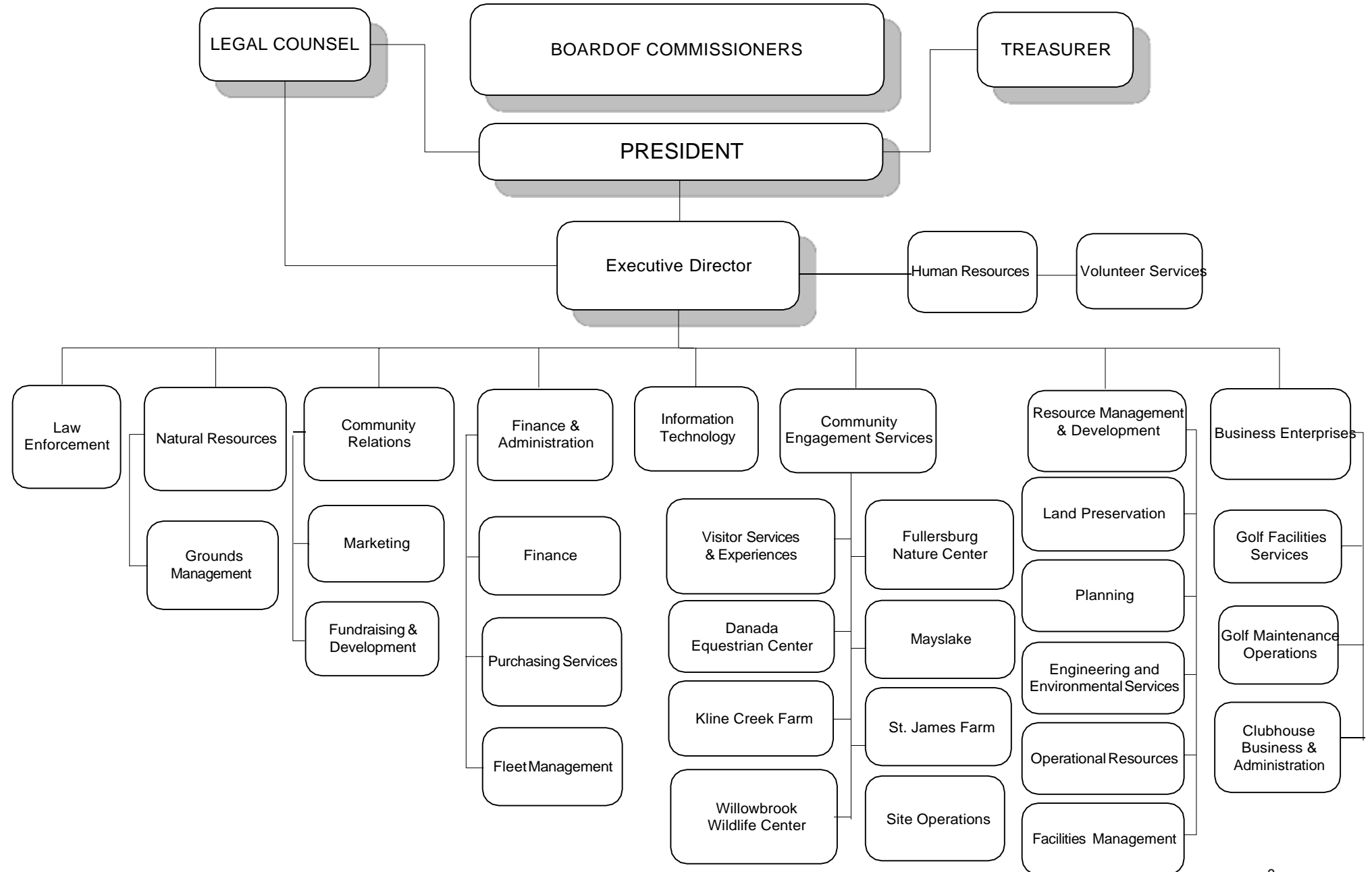
Administration

Ed Stevenson
Executive Director

Jack Hogan
Director of Finance & Administration

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY

January 1, 2021



The Mission of the Forest Preserve

District of DuPage County is “to acquire and hold lands containing forests, prairies, wetlands, and associated plant communities or lands capable of being restored to such natural conditions for the purpose of protecting and preserving the flora, fauna and scenic beauty for the education, pleasure and recreation of its citizens.”

*--Downstate Forest Preserve District
Act of 1915*



Our Vision

The Forest Preserve District of DuPage County is a nationally recognized conservation agency that envisions a community in which all citizens share a connection with nature and an appreciation for cultural history.

Purpose

To acquire, preserve, protect and restore the natural resources in DuPage County while providing opportunities for people to connect with nature.

The Forest Preserve District is committed to the following principles that guide its actions and decisions:

Stewardship

The District serves as a responsible steward of the financial and natural resources that have been entrusted to it by the citizens of DuPage County. We adhere to the principle of excellence in all we do and our actions are guided by a basic respect for nature, one another and the communities we serve.

Sustainability

The District values sustainability from an organizational and environmental perspective. To ensure its long-term ability to continue its mission, the District is guided by a commitment to financial and operational sustainability. The District is also committed to the responsible and sustainable preservation and use of the natural lands, waterways, plant and animal life under its protection for current and future generations.

Community Engagement

We strive to continuously engage the communities and individuals we serve in an ongoing dialogue and partnership to improve our relationships and foster greater trust and collaboration around common goals.

Innovation

As a leader in our field we seek innovative ways to integrate new technology, engage our public, respond to changing needs and advance our mission and vision.

Empowerment

We will provide a supportive working environment that respects and relies upon each individual's expertise, skills and diversity while encouraging teamwork, creativity and professional development.

Diversity & Inclusion

We seek to honor and represent the growing diversity within our community in our practices, programs & services, communications and the accessibility of our preserves.

On December 15, 2020, the Forest Preserve District Commission approved the Calendar Year 2021 budget. The budget was prepared in accordance with the President's budget guidelines and direction of the Board. Annual Appropriation Ordinance #20-290 provides the expenditure authority needed to support the District's goals and objectives for the calendar year.

REVENUE RELATED:

Budget managers provided projections of revenues generated by their areas of responsibility. Additional revenue items were provided by the Finance Department.

- The tax levy that supports the budget was approved by the Commission on December 1, 2020 and will be collected during 2021. Property Tax revenues are budgeted at \$51.2 million.
- Revenues from grants, other intergovernmental reimbursements, and other miscellaneous sources are budgeted in the amount of \$5.2 million.
- Revenues from fees and permits are budgeted at \$6.5 million.
- Interest earnings on investments are budgeted at \$6.6 million.

EXPENSE RELATED:

Employee Compensation:

- Regular salaries and wages have been adjusted to reflect the latest approved salaries for existing employees. Vacant positions are budgeted at market mid-point. Total Salaries are budgeted at just over \$21.5 million.
- Employee Medical & Dental Insurance has increased 2.3%, reflecting a per employee cost of \$13,114, or \$3.8 million total budget.
- Using guidance from the Pension Plan administration (IMRF), the budget reflects an employer contribution rate of 13.24%, and 28.83% respectively for Regular, and Police officer contributions. Total budgeted pension costs are \$2.9 million.
- Employers FICA cost is budgeted at \$1.6 million.

Supplies:

The total operating budget is \$4.0 million, and includes budgeted amounts for fuel and lubricants for the District fleet of vehicles, grounds maintenance supplies, small tools and equipment, and building maintenance supplies.

Other Services & Charges

The total operating budget is \$10.7 million, and includes outside maintenance services, professional fees and services, insurance program costs, and utilities.

The Total Operating Budget of the District is \$38,747,551.

Some of the objectives funded in the budget are:

- Provide and maintain, clean and safe recreational opportunities for the public.
- Continue to support recreational programs: archery, fishing, canoeing, kayaking, etc.
- Several Natural Resource restoration efforts.
- Continue to focus on deferred maintenance at the landfill sites.
- Completion of the Springbrook Creek Mitigation Project.
- Continuation of Willowbrook site upgrades.

CAPITAL OUTLAY:

The budget for capital spending is \$25.6 million, and includes funding for the following:

- Landfill improvements primarily focused on vegetation management
- Replacement of vehicles and equipment
- Several trail improvements
- Infrastructure updates across several structures
- Ongoing improvements at the 'Preserve at Oak Meadows', including primarily the clubhouse rebuild
- Master Plan Initiatives

DEBT SERVICE:

The debt service budget is \$22.2 million, and is paid for via real estate tax receipts.



Memo

To: Forest Preserve District Commissioners

From: Daniel Hebreard, President
Forest Preserve District of DuPage County

Date: Sept. 1, 2020

Subject: Guidelines for Development of the Fiscal Year 2021 Budget

The 2021 fiscal year will begin on Jan. 1, 2021, so I am requesting staff to start to prepare the budget this week. The Finance department will work closely with all departments, guiding them through the process and assisting them with developing individual budgets that reflect our continued commitment to our mission and the residents of DuPage County.

- The budget should provide for maintenance, habitat restoration, educational opportunities, and environmental management throughout the District and sustain the safety of both the public and Forest Preserve District employees.
- Staff should focus on alternative-energy upgrades and funding for those upgrades. In 2020, we made strides in several green initiatives, including the installation of solar-powered systems at Willowbrook Wildlife Center and The Preserve at Oak Meadows and the addition of two electric vehicles to the District Fleet.
- Our operating budget should have a strong focus on needs and use historical spending trends as a baseline and guide, a practice that has served us well in developing recent budgets.
- Our budget should reflect our commitment to sound financial management. The District has maintained its prestigious AAA rating from Standard & Poor's, which cites our budgeting practices and strong financial operations, and benefits from a stable 2020 operating platform that works within the approved budget.
- Our budget should address appropriate master plan projects, including those that fall under our 2020 building renewal policy, and should consider all master plan funding sources, including our landfill fund investment earnings.

We are an award winning organization for our work with alternative fuels, natural resource restoration projects, and efforts with endangered species. This work is possible because of our commitment to fiscal responsibility and our 2021 budget should continue to embrace this.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

CALENDAR YEAR 2021 BUDGET

Budget Process

The President of the District releases his budget guidelines, which serve as a guide in preparing the budget for the upcoming calendar year, by the first Commission meeting in September. Finance then provides the departments within the District a copy of those guidelines as well as the budget development procedures, necessary materials, and deadlines.

All departments of the District submit requests for appropriation through the appropriate Division Director for review and approval. The approved requests are then forwarded to the District's Executive Director so that a budget may be prepared. The budget is prepared by fund and department, and includes information on the past year, current year estimates, and requested appropriations for the next calendar year. Budgets are adopted on a basis consistent with "generally accepted accounting principles" (GAAP) as applied to government units. Annual appropriated budgets are adopted for the General, Special Revenue, Debt Service, Capital Projects, and Enterprise Funds. All annual appropriations lapse at the end of the budget year, except for the Construction and Development Funds that do not lapse for five years.

The Finance staff then performs a technical review of the department budgets and prepares various revenue and expense summaries. Each Director meets with the Finance staff and the Executive Director to review their respective department budgets. Following these meetings, the budget is updated for changes. The updated proposed budget is then reviewed informally with all Commissioners. All of these meetings and discussions occur during the timeframe of early October through mid-November.

In November, the legal notice is published with the local newspaper, and copies of the tentative budget are filed with the DuPage County Clerk's Office, at the District's administrative office, and on the District's website.

The proposed budget is presented to the governing body (Board of Commissioners) for review. The governing body holds a public hearing and may add to, subtract from, or change appropriations, but may not change the form of the budget after it has been adopted. The budget and appropriations must be adopted by March 31 of the budget year. Historically, the President's guidelines recommend approval by December 31 preceding the budget year.

Tax-Supported Funds

General Fund (010) - is used to account for resources traditionally associated with governmental services that are not required to be accounted for in another fund. This is the primary operating fund of the District.

Liability Insurance Fund (020) - this fund is used to account for revenues restricted for the payment of worker's compensation, unemployment and liability insurance coverage, or claims.

Illinois Municipal Retirement Fund (030) - this fund is used to account for revenues restricted to the payment of the District's share of the contribution to the Illinois Municipal Retirement System.

Social Security Tax Fund (FICA) (035) - this fund is used to account for revenues restricted to the District's share of the contribution for Social Security taxes.

Audit Fund (040) - this fund is used to account for revenues restricted for the payment of the annual audit of the District's financial records.

Zoological Fund (050) - this fund is used to account for revenues restricted for the erection, operation and maintenance of a zoological park.

Construction and Development Funds (221) - this fund accounts for revenues restricted for constructing, restoring, reconditioning, reconstructing and acquiring improvements for the development of the forest and lands of the District. In accordance with Illinois Statute, the appropriations for these funds do not lapse for a period of five years. These funds are maintained separately by year of tax levy. At the end of five years, any assets remaining are transferred to the General Fund.

Landfill Funds

Environmental Responsibility Fund (070) - this fund was established as a result of a court order. Commencing July 1, 1981 the District was obligated to deposit \$230,000. For each subsequent fiscal year, 25% of the royalties received were deposited directly with a minimum deposit amount of \$200,000 until a total of \$2 million was reached. Effective July 1, 1992, all funds in excess of \$2 million were transferred to the District-Wide Environmental Fund and no additional revenues will be deposited into this fund. The money collected in this fund is to be used to correct environmental damage caused by the landfill site, to install facilities to help prevent damage to the landfill, to satisfy judgments against the District, to pay for studies or research into problems caused by the landfill, and to pay compliance costs.

District-Wide Environmental Fund (075) - this is a special non-tax revenue fund established to pay costs associated with environmental requirements at any of the District's inactive landfill sites or any other property presently owned or acquired in the future. Currently, the primary source of revenue is investment income.

Landfill Expense - Mallard Lake Fund (080) - this fund is used to account for revenues from surcharges imposed on the users of the landfill. The revenues are restricted to pay for present costs, post closure maintenance, improvements, and restoration and environmental expenses (including response costs and costs incurred to third parties) incurred by the District for the Mallard Lake landfill site. The fund is to be maintained for a period of forty years after closure of the Mallard Lake Landfill. The landfill achieved regulatory closure in 2001.

Mallard Lake Preserve Non-Landfill Improvement Fund (081) - this fund is used to account for funds allocated for non-landfill related improvements at the Mallard Lake preserve such as landscaping, restoration, development of natural amenities, and development of improvements per Consent Order for Case 90 MR 549.

Landfill Expense - Greene Valley Fund (085) - this fund is used to account for revenues from surcharges imposed on the users of the landfill. The revenues are restricted to pay for present costs, post closure maintenance, improvements, and restoration and environmental expenses (including response costs and costs incurred to third parties) incurred by the District for the Greene Valley landfill site. The fund is to be maintained for a period of forty years after closure of the Greene Valley Landfill. The site ceased landfill operations in 1997.

Enterprise Fund

Golf Enterprise Fund (131) - this fund is used to account for the revenues and expenses associated with all three golf courses - Oak Meadows, Green Meadows and Maple Meadows. Oak Meadows Golf Course was purchased in fiscal year 1986 for \$6,400,000 from General Obligation Land Acquisition Bond funds. Green Meadows Golf Course was purchased in fiscal year 1989 for \$4,647,552 from General Obligation Land Acquisition Bond funds. Maple Meadows Golf Course was purchased in fiscal year 1990 for \$12,704,191 from General Obligation Land Acquisition Bond funds.

Other Appropriated Funds

Endowment Fund (152) - this fund is used to account for revenues from private sources or as the result of written agreements obligating the District to long-term maintenance of improvements. The funds are restricted to be used for real property purchases or for long-term maintenance and improvement of District lands and facilities.

Dunham Wetland Bank Program (154) - this fund is used to account for revenues from outside sources to support the creation, maintenance, and monitoring of approximately 27 acres of wetlands within the Dunham Forest Preserve.

Wetland Aquatic and Riparian Program (156) - this fund is used to account for revenues from outside sources for the purpose of funding the District's Wetland Aquatic and Riparian Program (WARP), including maintenance and management of the WARP habitat and related aquatic research programs.

Capital Improvement, Repair or Replacement Fund (500) - this fund accounts for revenues restricted for the acquisition of replacement capital equipment and expenditures for capital improvement projects and major repair projects not budgeted in existing or new Construction and Development or bond funds. At the completion or abandonment of any object, any surplus funds remaining are transferred to the General Fund.

Oak Meadows Golf and Preserve Improvement Fund (510) - this fund accounts for all costs related to golf course reconstruction, water management improvements, and upland restoration work at Oak Meadows Forest Preserve.

Fleet Building Construction Fund (520) - this fund accounts for all costs related to the construction of a new building for the District's Fleet Management operations.

Building Renewal Fund (530) - this fund accounts for all costs related to any improvements and restoration work on any of the existing buildings in the entire District.

Debt Service Funds

These funds are used to accumulate monies for payment of annual installments covering bond principal and interest. The individual bond indenture at time of issuance stipulates the amount and timing of payments. Financing is provided by annual property tax levies. The stipulations contained in the individual indentures constitute the appropriation authority. No additional action is required.

Other Funds (Not Subject To Appropriation)

Land Acquisition Funds

These funds are used to account for general obligation bond proceeds used for the acquisition and development of land. The individual bond indenture at time of issuance stipulates the available financing and appropriate uses. The stipulations contained in the individual indentures constitute the appropriation authority. No additional action is required.

Trust and Agency Funds

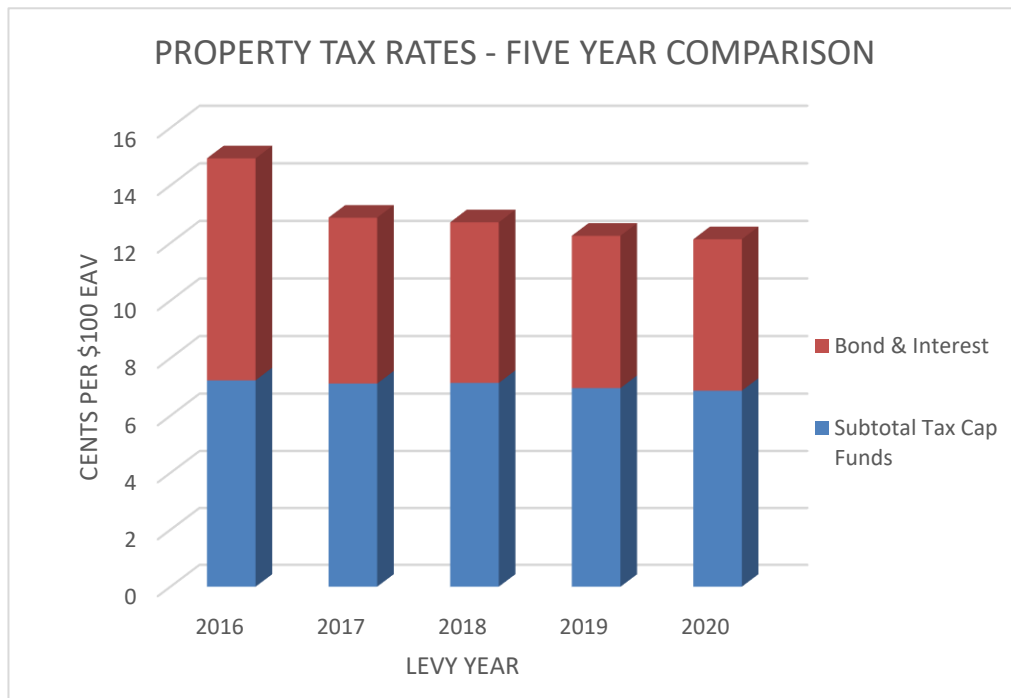
These funds are used to account for financial resources held in an agent or fiduciary capacity for a specified purpose. No additional action is required.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

CALENDAR YEAR 2021 BUDGET

Property Tax Rates, Assessed Valuation and Levy Extensions ~ Five Year Comparison In Cents Per \$100 Equalized Assessed Valuation

| Levy Year | 2016 | 2017 | 2018 | 2019 | 2020 |
|----------------------------|------------------|------------------|------------------|------------------|------------------|
| General | 5.3900 | 5.2600 | 5.3700 | 5.2100 | 5.3200 |
| Liability | 0.1700 | 0.1600 | 0.0900 | 0.0600 | 0.0600 |
| IMRF | 0.6100 | 0.6300 | 0.6300 | 0.6500 | 0.4700 |
| FICA | 0.3400 | 0.3400 | 0.3400 | 0.3400 | 0.3000 |
| Audit | 0.0000 | 0.0100 | 0.0000 | 0.0000 | 0.0100 |
| Zoological | 0.2300 | 0.2200 | 0.2300 | 0.2200 | 0.2400 |
| Construction & Development | 0.5000 | 0.5000 | 0.4800 | 0.4800 | 0.4700 |
| Subtotal Tax Cap Funds | 7.2300 | 7.1200 | 7.1400 | 6.9600 | 6.8700 |
| Bond & Interest | 7.7100 | 5.7600 | 5.5800 | 5.2900 | 5.2600 |
| Total Levy Rate | 14.9400 | 12.8700 | 12.7100 | 12.3200 | 12.1300 |
| Increase (Decrease) | (1.07) | (2.07) | (0.16) | (0.39) | (0.19) |
| Assessed Valuation | \$36,179,309,823 | \$38,248,977,262 | \$39,959,019,376 | \$41,460,078,330 | \$42,289,279,897 |
| Total Extended Levy | \$54,044,362 | \$49,238,775 | \$51,801,950 | \$51,801,950 | \$51,279,025 |



NOTE: The 2020 tax levy ordinance was adopted on December 1, 2020. The first installment of the tax bill is due on or before June 1, 2021.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
 CALENDAR YEAR 2021 BUDGET
 Property Tax Assessed Valuations, Rates and Extensions

| Tax Levy Year | Actual 2017 | | Actual 2018 | | Actual 2019 | | Proposed 2020 | |
|-------------------------|-------------------|--------|------------------|--------|------------------|--------|------------------|--------|
| Assessed Valuation | \$38,247,977,262 | | \$39,959,019,376 | | \$41,460,078,330 | | \$42,289,279,897 | |
| | Levy | Rate | Levy | Rate | Levy | Rate | Levy | Rate |
| General | 20,100,000 | 0.0526 | 21,465,000 | 0.0537 | 21,604,500 | 0.0521 | 22,500,000 | 0.0532 |
| Liability | 610,000 | 0.0016 | 350,000 | 0.0009 | 250,000 | 0.0006 | 250,000 | 0.0006 |
| IMRF | 2,400,000 | 0.0063 | 2,520,000 | 0.0063 | 2,700,000 | 0.0065 | 2,000,000 | 0.0047 |
| FICA | 1,300,000 | 0.0034 | 1,350,000 | 0.0034 | 1,425,000 | 0.0034 | 1,250,000 | 0.0030 |
| Audit | 40,000 | 0.0001 | 0 | 0.0000 | 0 | 0.0000 | 40,000 | 0.0001 |
| Zoological | 850,000 | 0.0022 | 900,000 | 0.0023 | 900,000 | 0.0022 | 1,000,000 | 0.0024 |
| Construct & Develop | 1,900,000 | 0.0050 | 1,900,000 | 0.0048 | 2,000,000 | 0.0048 | 2,000,000 | 0.0047 |
| Subtotal Tax Cap Funds | 27,200,000 | 0.0711 | 28,485,000 | 0.0713 | 28,879,500 | 0.0697 | 29,040,000 | 0.0687 |
| Bond & Interest | 22,038,775 | 0.0576 | 22,316,950 | 0.0558 | 21,922,450 | 0.0529 | 22,239,025 | 0.0526 |
| Total Extended / Levied | 49,238,775 | 0.1287 | 50,801,950 | 0.1271 | 50,801,950 | 0.1225 | 51,279,025 | 0.1213 |
| <i>Change</i> | <i>-4,805,587</i> | | <i>1,563,175</i> | | <i>0</i> | | <i>477,075</i> | |

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2021 BUDGET

Historical Impact on Homeowner

| Home Value | | Levy Year | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | Proposed 2020 | | |
|------------|------------|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|------------|---------------|------------|--|
| | | Rate Extended per \$100 EAV | 0.1414 | 0.1542 | 0.1657 | 0.1691 | 0.1601 | 0.1494 | 0.1287 | 0.1271 | 0.1225 | 0.1213 | | |
| | | Assessed Valuation | | | | | | | | | | Adjusted EAV* | Change | |
| \$ 30,000 | \$ 10,000 | \$ 14.14 | \$ 15.42 | \$ 16.57 | \$ 16.91 | \$ 16.01 | \$ 14.94 | \$ 12.87 | \$ 12.71 | \$ 12.32 | \$ 10,000 | \$ 12.13 | \$ (0.58) | |
| \$ 60,000 | \$ 20,000 | 28.28 | 30.84 | 33.14 | 33.82 | 32.02 | 29.88 | 25.74 | 25.42 | 24.50 | \$ 20,000 | \$ 24.26 | \$ (1.16) | |
| \$ 90,000 | \$ 30,000 | 42.42 | 46.26 | 49.71 | 50.73 | 48.03 | 44.82 | 38.61 | 38.13 | 36.75 | \$ 30,000 | \$ 36.39 | \$ (1.74) | |
| \$ 120,000 | \$ 40,000 | 56.56 | 61.68 | 66.28 | 67.64 | 64.04 | 59.76 | 51.48 | 50.84 | 49.00 | \$ 40,000 | \$ 48.52 | \$ (2.32) | |
| \$ 150,000 | \$ 50,000 | 70.70 | 77.10 | 82.85 | 84.55 | 80.05 | 74.70 | 64.35 | 63.55 | 61.25 | \$ 50,000 | \$ 60.65 | \$ (2.90) | |
| \$ 200,000 | \$ 66,667 | 94.27 | 102.80 | 110.47 | 112.73 | 106.30 | 99.60 | 85.80 | 84.73 | 81.67 | \$ 66,667 | \$ 80.87 | \$ (3.87) | |
| \$ 270,000 | \$ 90,000 | 127.26 | 138.78 | 149.13 | 152.19 | 144.09 | 134.46 | 115.83 | 114.39 | 110.25 | \$ 90,000 | \$ 109.17 | \$ (5.22) | |
| \$ 300,000 | \$ 100,000 | 141.40 | 154.20 | 165.70 | 169.10 | 160.10 | 149.40 | 128.70 | 127.10 | 122.50 | \$ 100,000 | \$ 121.30 | \$ (5.80) | |
| \$ 450,000 | \$ 150,000 | 212.10 | 231.30 | 248.55 | 253.65 | 253.65 | 224.10 | 193.05 | 190.65 | 183.75 | \$ 150,000 | \$ 181.95 | \$ (8.70) | |
| \$ 600,000 | \$ 200,000 | 282.80 | 308.40 | 331.40 | 338.20 | 338.20 | 298.80 | 257.40 | 254.20 | 245.00 | \$ 200,000 | \$ 242.60 | \$ (11.60) | |

Chapter 70, Section 805/13 of the Illinois Compiled Statutes provides, “...no District having a population of less than 3,000,000 shall become indebted in any manner or for any purpose, to an amount, including existing indebtedness in the aggregate exceeding 2.3% on the value of the taxable property therein, to be ascertained by the last assessment for state and county purposes.”

The goal of the District’s debt policy is to maintain the ability to provide high quality forest preserves, programs and services in a cost effective manner to its citizens. The District will attempt at all times to adopt plans and undertake actions in a manner that allows maintenance of the highest possible credit rating. The District maintains an “AAA” rating from Standard & Poor’s and an “AAA” rating from Moody’s for general obligation debt.

The District has a legal debt limitation not to exceed 2.3% of the total assessed valuation of the taxable property within the County boundaries. Below is a chart that includes the District’s total available debt capacity (legal debt margin).

Legal Debt Margin:

| | |
|--|------------------------------|
| Assessed value – 2020 | <u>\$ 41,460,078,330</u> |
| Debt limitation: 2.3% of assessed value | \$ 953,581,802 |
| Less: General Obligation Bonds Outstanding | <u>83,399,601</u> |
| Legal Debt Margin: | <u>\$ 870,182,202</u> |
| Legal debt applicable to the limit as a | |
| Percentage of debt limit | <u>8.75%</u> |

The District has three bonds that it currently has tax levy requirements to fulfill. They are:

General Obligation Limited Tax Bond Series of 2012 – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with the Series 2012 bond issue. These bonds were used to refund and defease a portion of the Series 2005A bond issue and to provide new money for acquisition and development.

General Obligation Limited Tax Bond Series of 2015 – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with the Series 2015 bond issue. These bonds were used to refund and defease a portion of the Series 2008 bond issue.

General Obligation Limited Tax Bond Series of 2015A – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with the Series 2015A bond issue. These bonds were used to refund and defease the balance of the Series 2005A bond issue (the portion not previously refunded by the Series 2012 issuance).

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2021 BUDGET

Tax Levy Requirements for General Obligation Bonds

| | LIMITED TAX Series 2012 | REFUNDING Series 2015 | LIMITED TAX Series 2015A | |
|---------------|------------------------------------|------------------------------------|-------------------------------------|------------------|
| Levy Year | \$ 35,610,000 March 2012 397 | \$ 29,270,000 April 2015 350 | \$ 31,690,000 August 2015 375 | Levy Requirement |
| 2020 | 8,893,900 | 7,497,750 | 5,847,375 | 22,239,025 |
| 2021 | 8,887,125 | 7,811,000 | 5,851,125 | 22,549,250 |
| 2022 | 8,890,188 | 8,137,500 | 5,846,875 | 22,874,563 |
| 2023 | 1,646,700 | | 13,094,375 | 14,741,075 |
| 2024 | 995,688 | | | 995,688 |
| TOTALS | 29,313,600 | 23,446,250 | 30,639,750 | 83,399,600 |

ORDINANCE NO. 20-290

ANNUAL APPROPRIATION ORDINANCE
FOREST PRESERVE DISTRICT OF DU PAGE COUNTY, ILLINOIS
CALENDAR YEAR 2021

WHEREAS, the Board of Commissioners of the Forest Preserve District of DuPage County, Illinois, is required to pass an Annual Appropriation Ordinance by the end of the first quarter for the calendar year which commences on January 1; and,

WHEREAS, said Board of Commissioners has determined such sums of money as may be required to defray all necessary expenses and liabilities of the District to be paid or incurred during the calendar year beginning January 1, 2021, and ending December 31, 2021.

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Commissioners of the Forest Preserve District Of Du Page County, Illinois, as follows:

1. The preambles set forth above are incorporated herein and made a part hereof.

2. The sum of \$87,084,248 is hereby appropriated for corporate purposes for the calendar year commencing January 1, 2021, ending December 31, 2021, said sum being generally itemized in Exhibit A and more specifically itemized in Exhibit B, both of which are incorporated herein by reference and made a part of this Ordinance.

3. All Ordinances in conflict herewith are hereby repealed. In the event any provision of this Ordinance (including any appropriation itemized in EXHIBITS A and B) is declared invalid by a court of competent jurisdiction, such declaration shall not affect any other provision of this Ordinance.

4. The Secretary is hereby authorized and directed to cause this Ordinance, including Exhibits A and B, to be published within ten (10) days of its passage in book form and within the Districts website; and

5. The Secretary is further authorized and directed to transmit a certified copy of this Ordinance, including Exhibits A and B to the County Clerk of DuPage County.

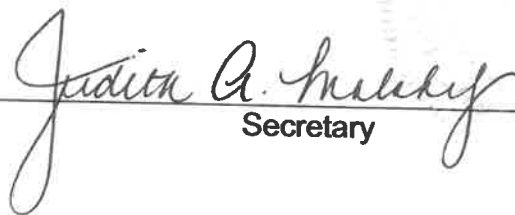
PASSED and APPROVED by the President and Board of Commissioners of the Forest Preserve District of DuPage County this 15th day of December, 2020.

APPROVED:



President

ATTEST:



Secretary

Forest Preserve DuPage County
Exhibit "A" to Ordinance # 20-290
Appropriation Summary
All Funds
2021

| Description | General Fund | All Other Tax Supported Funds | All Landfill Funds | Golf Course 131 | Endowment Fund 152 | Wetland/ Aquatic & Riparian 156 |
|-------------------------------------|-------------------|-------------------------------|--------------------|------------------|--------------------|---------------------------------|
| Personal Services | | | | | | |
| Direct Compensation | 17,189,331 | 1,423,365 | 0 | 2,133,028 | 0 | 335,622 |
| Other Compensation | 377,800 | 0 | 0 | 0 | 0 | 0 |
| Employee Benefits | 3,304,772 | 4,707,303 | 0 | 502,775 | 0 | 78,685 |
| | 20,871,903 | 6,130,668 | 0 | 2,635,803 | 0 | 414,307 |
| Supplies | | | | | | |
| Office Supplies & Subscriptions | 45,321 | 2,400 | 0 | 1,900 | 0 | 0 |
| Operating Supplies | 432,789 | 106,450 | 2,430 | 278,280 | 0 | 1,000 |
| Fuel & Lubricants | 453,644 | 0 | 0 | 41,000 | 0 | 0 |
| Equipment Parts | 364,375 | 400 | 2,500 | 5,550 | 0 | 0 |
| Grounds Maintenance Supplies | 411,087 | 2,600 | 119,800 | 325,330 | 0 | 35,000 |
| Building & Other Maint Supplies | 378,180 | 28,450 | 1,000 | 24,150 | 0 | 0 |
| Small Tools & Minor Equipment | 409,704 | 20,700 | 29,240 | 70,704 | 0 | 0 |
| Purchases for Resale | 68,200 | 10,000 | 0 | 280,500 | 0 | 0 |
| | 2,563,300 | 171,000 | 154,970 | 1,027,414 | 0 | 36,000 |
| Other Services & Charges | | | | | | |
| Professional Services | 1,208,847 | 153,200 | 965,140 | 527,967 | 0 | 1,399,984 |
| Insurance Services & Premiums | 116,407 | 123,700 | 100 | 14,800 | 0 | 0 |
| Utilities | 807,044 | 64,660 | 40,000 | 203,460 | 0 | 0 |
| Rents & Leases | 229,142 | 500 | 15,200 | 217,880 | 0 | 0 |
| Structural & Grounds Maintenance | 1,267,431 | 0 | 1,255,320 | 78,000 | 0 | 0 |
| Equipment Maintenance | 516,039 | 1,900 | 24,000 | 43,538 | 0 | 0 |
| Other Services & Charges | 338,051 | 38,165 | 520,750 | 26,632 | 0 | 0 |
| | 4,482,961 | 382,125 | 2,820,510 | 1,112,277 | 0 | 1,399,984 |
| Capital Outlay | | | | | | |
| Land Purchases & Related Costs | 0 | 0 | 530,000 | 0 | 0 | 0 |
| Operational Improv. & Structures | 25,000 | 0 | 40,000 | 834,000 | 0 | 0 |
| Machinery & Equipment | 15,500 | 7,500 | 0 | 248,500 | 0 | 0 |
| Golf Course Improvements | 0 | 0 | 0 | 0 | 0 | 0 |
| | 40,500 | 7,500 | 570,000 | 1,082,500 | 0 | 0 |
| Preserve / Landfill Improv. | | | | | | |
| Preserve & Landfill Improv. | 0 | 4,007,000 | 2,515,000 | 0 | 0 | 0 |
| | 0 | 4,007,000 | 2,515,000 | 0 | 0 | 0 |
| Other | | | | | | |
| Contingencies and Reserves | 500,000 | 525,000 | 0 | 0 | 0 | 0 |
| Debt Service / Bond | 0 | 0 | 0 | 0 | 0 | 0 |
| | 500,000 | 525,000 | 0 | 0 | 0 | 0 |
| Total Appropriations | 28,458,664 | 11,223,293 | 6,060,480 | 5,857,994 | 0 | 1,850,291 |

Forest Preserve DuPage County
Exhibit "A" to Ordinance # 20-290
Appropriation Summary
All Funds
2021

| Description | Debt Service 300 | Capital Improvement 500 | Oak Meadows Improv Proj 510 | Fleet Building Construction 520 | Building Renewal 530 | Total |
|-------------------------------------|------------------------|-------------------------------|--------------------------------------|--|----------------------------|-------------------|
| Personal Services | | | | | | |
| Direct Compensation | 0 | 0 | 0 | 0 | 0 | 21,081,346 |
| Other Compensation | 0 | 0 | 0 | 0 | 0 | 377,800 |
| Employee Benefits | 0 | 0 | 0 | 0 | 0 | 8,593,535 |
| | 0 | 0 | 0 | 0 | 0 | 30,052,681 |
| Supplies | | | | | | |
| Office Supplies & Subscriptions | 0 | 0 | 0 | 0 | 0 | 49,621 |
| Operating Supplies | 0 | 0 | 0 | 0 | 0 | 820,949 |
| Fuel & Lubricants | 0 | 0 | 0 | 0 | 0 | 494,644 |
| Equipment Parts | 0 | 0 | 0 | 0 | 0 | 372,825 |
| Grounds Maintenance Supplies | 0 | 0 | 0 | 0 | 0 | 893,817 |
| Building & Other Maint Supplies | 0 | 0 | 0 | 0 | 0 | 431,780 |
| Small Tools & Minor Equipment | 0 | 0 | 0 | 0 | 0 | 530,348 |
| Purchases for Resale | 0 | 0 | 0 | 0 | 0 | 358,700 |
| | 0 | 0 | 0 | 0 | 0 | 3,952,684 |
| Other Services & Charges | | | | | | |
| Professional Services | 0 | 0 | 281,716 | 0 | 234,400 | 4,771,254 |
| Insurance Services & Premiums | 0 | 0 | 0 | 0 | 0 | 255,007 |
| Utilities | 0 | 0 | 0 | 0 | 0 | 1,115,164 |
| Rents & Leases | 0 | 0 | 0 | 0 | 0 | 462,722 |
| Structural & Grounds Maintenance | 0 | 0 | 0 | 0 | 0 | 2,600,751 |
| Equipment Maintenance | 0 | 0 | 0 | 0 | 0 | 585,477 |
| Other Services & Charges | 0 | 0 | 0 | 0 | 0 | 923,598 |
| | 0 | 0 | 281,716 | 0 | 234,400 | 10,713,973 |
| Capital Outlay | | | | | | |
| Land Purchases & Related Costs | 0 | 0 | 0 | 0 | 0 | 530,000 |
| Operational Improv. & Structures | 0 | 0 | 0 | 0 | 1,355,000 | 2,254,000 |
| Machinery & Equipment | 0 | 1,487,500 | 0 | 0 | 0 | 1,759,000 |
| Golf Course Improvements | 0 | 0 | 80,700 | 0 | 0 | 80,700 |
| | 0 | 1,487,500 | 80,700 | 0 | 1,355,000 | 4,623,700 |
| Preserve / Landfill Improv. | | | | | | |
| Preserve & Landfill Improv. | 0 | 878,852 | 7,064,633 | 11,700 | 0 | 14,477,185 |
| | 0 | 878,852 | 7,064,633 | 11,700 | 0 | 14,477,185 |
| Other | | | | | | |
| Contingencies and Reserves | 0 | 0 | 0 | 0 | 0 | 1,025,000 |
| Debt Service / Bond | 22,239,025 | 0 | 0 | 0 | 0 | 22,239,025 |
| | 22,239,025 | 0 | 0 | 0 | 0 | 23,264,025 |
| Total Appropriations | 22,239,025 | 2,366,352 | 7,427,049 | 11,700 | 1,589,400 | 87,084,248 |

Forest Preserve DuPage County
Exhibit "A" to Ordinance # 20-290
Appropriation Summary
General Fund
2021

| Description | Comm & Officers A00 | Exec Office B00 | Finance C00 | Natural Resources D00 | Grounds Mgmt D11 | Human Resources E00 | Comm Serv & Educ ED1 | Land Preserv F00 | Field Ops Admin FLD | Site Operations G00 |
|-------------------------------------|---------------------------|-----------------------|----------------|-----------------------------|------------------------|---------------------------|----------------------------|------------------------|---------------------------|---------------------------|
| Personal Services | | | | | | | | | | |
| Direct Compensation | 0 | 549,136 | 575,920 | 1,857,490 | 2,475,785 | 403,532 | 185,036 | 217,299 | 266,722 | 1,815,641 |
| Other Compensation | 375,000 | 0 | 0 | 0 | 0 | 0 | 0 | 2,800 | 0 | 0 |
| Employee Benefits | 91,799 | 65,571 | 104,913 | 340,968 | 590,138 | 65,571 | 26,228 | 26,228 | 65,571 | 354,083 |
| | 466,799 | 614,707 | 680,833 | 2,198,458 | 3,065,923 | 469,103 | 211,264 | 246,327 | 332,293 | 2,169,724 |
| Supplies | | | | | | | | | | |
| Office Supplies & Subscriptions | 600 | 150 | 1,600 | 3,525 | 1,000 | 1,555 | 365 | 200 | 200 | 800 |
| Operating Supplies | 300 | 2,080 | 240 | 97,775 | 20,500 | 40,580 | 2,200 | 0 | 1,175 | 30,700 |
| Fuel & Lubricants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,000 |
| Equipment Parts | 0 | 0 | 0 | 250 | 8,500 | 0 | 0 | 0 | 0 | 1,300 |
| Grounds Maintenance Supplies | 0 | 0 | 0 | 48,500 | 270,300 | 0 | 0 | 0 | 1,000 | 50,077 |
| Building & Other Maint Supplies | 0 | 0 | 0 | 23,400 | 23,000 | 35,795 | 0 | 0 | 3,000 | 11,010 |
| Small Tools & Minor Equipment | 0 | 375 | 500 | 44,871 | 30,900 | 0 | 400 | 0 | 2,800 | 39,450 |
| Purchases for Resale | 0 | 0 | 0 | 0 | 0 | 0 | 46,000 | 0 | 0 | 0 |
| | 900 | 2,605 | 2,340 | 218,321 | 354,200 | 77,930 | 48,965 | 200 | 8,175 | 135,337 |
| Other Services & Charges | | | | | | | | | | |
| Professional Services | 63,000 | 0 | 114,800 | 137,310 | 20,000 | 36,250 | 6,385 | 42,000 | 0 | 10,600 |
| Insurance Services & Premiums | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Utilities | 5,640 | 0 | 0 | 56,505 | 46,000 | 0 | 2,000 | 0 | 950 | 53,772 |
| Rents & Leases | 0 | 4,710 | 0 | 28,500 | 49,000 | 0 | 0 | 0 | 500 | 24,000 |
| Structural & Grounds Maintenance | 0 | 0 | 0 | 772,001 | 352,500 | 0 | 0 | 0 | 25,700 | 0 |
| Equipment Maintenance | 0 | 0 | 0 | 1,650 | 3,000 | 200 | 0 | 0 | 0 | 0 |
| Other Services & Charges | 6,725 | 6,425 | 5,545 | 20,085 | 13,100 | 48,825 | 2,574 | 12,600 | 4,474 | 13,455 |
| | 75,365 | 11,135 | 120,345 | 1,016,051 | 483,600 | 85,275 | 10,959 | 54,600 | 31,624 | 101,827 |
| Capital Outlay | | | | | | | | | | |
| Land Purchases & Related Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Operational Improv. & Structures | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Machinery & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Preserve / Landfill Improv. | | | | | | | | | | |
| Preserve & Landfill Improv. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | | | | | | | | | | |
| Contingencies and Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debt Service / Bond | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Appropriations | 543,064 | 628,447 | 803,518 | 3,432,830 | 3,903,723 | 632,308 | 271,188 | 301,127 | 372,092 | 2,406,888 |

Forest Preserve DuPage County
Exhibit "A" to Ordinance # 20-290
Appropriation Summary
General Fund
2021

| Description | Equestrian Center H00 | Environ Services I00 | Facilities Mgmt J00 | Fleet Mgmt J01 | General Overhead K00 | Kline Creek L00 | Fundraising LEG | Admin Services M00 | Mayslake MAY |
|--|-----------------------------|----------------------------|---------------------------|----------------------|----------------------------|-----------------------|--------------------|--------------------------|-----------------|
| <i>Personal Services</i> | | | | | | | | | |
| Direct Compensation | 329,099 | 392,807 | 1,570,861 | 889,287 | 0 | 487,512 | 0 | 142,833 | 271,024 |
| Other Compensation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Employee Benefits | 52,457 | 65,571 | 327,855 | 170,484 | 0 | 78,685 | 0 | 39,343 | 39,343 |
| | 381,556 | 458,378 | 1,898,716 | 1,059,771 | 0 | 566,197 | 0 | 182,176 | 310,367 |
| <i>Supplies</i> | | | | | | | | | |
| Office Supplies & Subscriptions | 360 | 1,200 | 200 | 9,000 | 0 | 645 | 200 | 15,000 | 481 |
| Operating Supplies | 31,405 | 2,290 | 9,480 | 10,500 | 0 | 55,598 | 500 | 3,300 | 7,900 |
| Fuel & Lubricants | 0 | 0 | 300 | 450,000 | 0 | 0 | 0 | 0 | 0 |
| Equipment Parts | 100 | 0 | 3,800 | 350,000 | 0 | 0 | 0 | 0 | 0 |
| Grounds Maintenance Supplies | 2,640 | 0 | 16,300 | 0 | 0 | 7,000 | 0 | 8,000 | 1,600 |
| Building & Other Maint Supplies | 980 | 200 | 226,300 | 12,000 | 0 | 1,600 | 0 | 30,000 | 3,875 |
| Small Tools & Minor Equipment | 350 | 950 | 19,100 | 12,200 | 0 | 9,000 | 15,000 | 0 | 700 |
| Purchases for Resale | 900 | 0 | 0 | 0 | 0 | 12,500 | 0 | 0 | 1,800 |
| | 36,735 | 4,640 | 275,480 | 843,700 | 0 | 86,343 | 15,700 | 56,300 | 16,356 |
| <i>Other Services & Charges</i> | | | | | | | | | |
| Professional Services | 46,060 | 0 | 19,000 | 32,500 | 160,000 | 34,315 | 4,700 | 5,000 | 32,220 |
| Insurance Services & Premiums | 1,600 | 0 | 0 | 0 | 110,825 | 0 | 0 | 0 | 0 |
| Utilities | 26,200 | 16,000 | 111,400 | 79,800 | 183,500 | 28,400 | 0 | 2,000 | 68,590 |
| Rents & Leases | 4,620 | 0 | 54,600 | 500 | 0 | 2,250 | 0 | 8,211 | 500 |
| Structural & Grounds Maintenance | 3,300 | 0 | 94,730 | 0 | 0 | 6,000 | 0 | 0 | 6,000 |
| Equipment Maintenance | 100 | 1,650 | 600 | 65,000 | 0 | 850 | 0 | 2,500 | 0 |
| Other Services & Charges | 1,055 | 9,525 | 15,610 | 16,300 | 0 | 3,515 | 3,345 | 17,500 | 1,055 |
| | 82,935 | 27,175 | 295,940 | 194,100 | 454,325 | 75,330 | 8,045 | 35,211 | 108,365 |
| <i>Capital Outlay</i> | | | | | | | | | |
| Land Purchases & Related Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Operational Improv. & Structures | 0 | 0 | 0 | 25,000 | 0 | 0 | 0 | 0 | 0 |
| Machinery & Equipment | 0 | 0 | 0 | 15,500 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 40,500 | 0 | 0 | 0 | 0 | 0 |
| <i>Preserve / Landfill Improv.</i> | | | | | | | | | |
| Preserve & Landfill Improv. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Other</i> | | | | | | | | | |
| Contingencies and Reserves | 0 | 0 | 0 | 0 | 500,000 | 0 | 0 | 0 | 0 |
| Debt Service / Bond | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 500,000 | 0 | 0 | 0 | 0 |
| <i>Total Appropriations</i> | 501,226 | 490,193 | 2,470,136 | 2,138,071 | 954,325 | 727,870 | 23,745 | 273,687 | 435,088 |

Forest Preserve DuPage County
Exhibit "A" to Ordinance # 20-290
Appropriation Summary
General Fund
2021

| Description | Comm & Marketing N00 | Visitor Services N01 | Volunteer Services N02 | Information Tech Q00 | Fullersburg Educ Ctr R00 | Resource Mgmt Admin RMD | St. James Farm SJF | Law Enforce U00 | Total General Fund |
|--|-------------------------|-------------------------|---------------------------|-------------------------|-----------------------------|----------------------------|-----------------------|-------------------------|--------------------------|
| <i>Personal Services</i> | | | | | | | | | |
| Direct Compensation | 606,872 | 259,363 | 134,490 | 478,109 | 470,437 | 206,208 | 320,353 | 2,283,515 | 17,189,331 |
| Other Compensation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 377,800 |
| Employee Benefits | 104,913 | 65,571 | 26,228 | 78,685 | 91,799 | 26,228 | 52,457 | 354,083 | 3,304,772 |
| | <u>711,785</u> | <u>324,934</u> | <u>160,718</u> | <u>556,794</u> | <u>562,236</u> | <u>232,436</u> | <u>372,810</u> | <u>2,637,598</u> | <u>20,871,903</u> |
| <i>Supplies</i> | | | | | | | | | |
| Office Supplies & Subscriptions | 990 | 1,900 | 300 | 2,000 | 1,000 | 0 | 400 | 1,650 | 45,321 |
| Operating Supplies | 1,536 | 0 | 30,000 | 250 | 33,750 | 150 | 7,200 | 43,380 | 432,789 |
| Fuel & Lubricants | 0 | 0 | 0 | 0 | 0 | 0 | 1,344 | 0 | 453,644 |
| Equipment Parts | 0 | 0 | 0 | 0 | 0 | 0 | 425 | 0 | 364,375 |
| Grounds Maintenance Supplies | 0 | 0 | 0 | 0 | 600 | 0 | 5,070 | 0 | 411,087 |
| Building & Other Maint Supplies | 0 | 0 | 225 | 0 | 3,295 | 0 | 950 | 2,550 | 378,180 |
| Small Tools & Minor Equipment | 7,500 | 0 | 1,200 | 211,433 | 1,700 | 125 | 1,050 | 10,100 | 409,704 |
| Purchases for Resale | 7,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 68,200 |
| | <u>17,026</u> | <u>1,900</u> | <u>31,725</u> | <u>213,683</u> | <u>40,345</u> | <u>275</u> | <u>16,439</u> | <u>57,680</u> | <u>2,563,300</u> |
| <i>Other Services & Charges</i> | | | | | | | | | |
| Professional Services | 158,090 | 3,300 | 4,847 | 56,000 | 26,300 | 100 | 18,479 | 177,591 | 1,208,847 |
| Insurance Services & Premiums | 0 | 0 | 3,982 | 0 | 0 | 0 | 0 | 0 | 116,407 |
| Utilities | 1,440 | 6,720 | 0 | 7,000 | 31,560 | 0 | 51,536 | 28,031 | 807,044 |
| Rents & Leases | 0 | 0 | 0 | 49,000 | 2,000 | 0 | 751 | 0 | 229,142 |
| Structural & Grounds Maintenance | 0 | 0 | 0 | 0 | 0 | 0 | 7,200 | 0 | 1,267,431 |
| Equipment Maintenance | 0 | 0 | 0 | 438,789 | 0 | 0 | 200 | 1,500 | 516,039 |
| Other Services & Charges | 28,060 | 7,500 | 1,285 | 56,250 | 9,011 | 4,380 | 1,259 | 28,593 | 338,051 |
| | <u>187,590</u> | <u>17,520</u> | <u>10,114</u> | <u>607,039</u> | <u>68,871</u> | <u>4,480</u> | <u>79,425</u> | <u>235,715</u> | <u>4,482,961</u> |
| <i>Capital Outlay</i> | | | | | | | | | |
| Land Purchases & Related Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Operational Improv. & Structures | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25,000 |
| Machinery & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,500 |
| | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>40,500</u> |
| <i>Preserve / Landfill Improv.</i> | | | | | | | | | |
| Preserve & Landfill Improv. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Other</i> | | | | | | | | | |
| Contingencies and Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 500,000 |
| Debt Service / Bond | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>500,000</u> |
| <i>Total Appropriations</i> | <u>916,401</u> | <u>344,354</u> | <u>202,557</u> | <u>1,377,516</u> | <u>671,452</u> | <u>237,191</u> | <u>468,674</u> | <u>2,930,993</u> | <u>28,458,664</u> |

**Forest Preserve DuPage County
Exhibit "A" to Ordinance # 20-290
Appropriation Summary
Tax Supported Funds
2021**

| Description | General 010 | Liability 020 | IL Municipal Retirement 030 | Social Security 035 | Audit 040 | Zoological 050 | Construction & Development 221 | Tax Supported Funds Total |
|--|-------------------|------------------|-----------------------------------|---------------------------|---------------|-------------------|--------------------------------------|---------------------------------|
| <i>Personal Services</i> | | | | | | | | |
| Direct Compensation | 17,189,331 | 0 | 0 | 0 | 0 | 929,876 | 493,489 | 18,612,696 |
| Other Compensation | 377,800 | 0 | 0 | 0 | 0 | 0 | 0 | 377,800 |
| Employee Benefits | 3,304,772 | 255,000 | 2,724,903 | 1,478,231 | 0 | 170,484 | 78,685 | 8,012,075 |
| | 20,871,903 | 255,000 | 2,724,903 | 1,478,231 | 0 | 1,100,360 | 572,174 | 27,002,571 |
| <i>Supplies</i> | | | | | | | | |
| Office Supplies & Subscriptions | 45,321 | 0 | 0 | 0 | 0 | 750 | 1,650 | 47,721 |
| Operating Supplies | 432,789 | 0 | 0 | 0 | 0 | 102,150 | 4,300 | 539,239 |
| Fuel & Lubricants | 453,644 | 0 | 0 | 0 | 0 | 0 | 0 | 453,644 |
| Equipment Parts | 364,375 | 0 | 0 | 0 | 0 | 400 | 0 | 364,775 |
| Grounds Maintenance Supplies | 411,087 | 0 | 0 | 0 | 0 | 2,600 | 0 | 413,687 |
| Building & Other Maint Supplies | 378,180 | 0 | 0 | 0 | 0 | 27,750 | 700 | 406,630 |
| Small Tools & Minor Equipment | 409,704 | 0 | 0 | 0 | 0 | 20,300 | 400 | 430,404 |
| Purchases for Resale | 68,200 | 0 | 0 | 0 | 0 | 10,000 | 0 | 78,200 |
| | 2,563,300 | 0 | 0 | 0 | 0 | 163,950 | 7,050 | 2,734,300 |
| <i>Other Services & Charges</i> | | | | | | | | |
| Professional Services | 1,208,847 | 35,000 | 0 | 0 | 40,000 | 38,200 | 40,000 | 1,362,047 |
| Insurance Services & Premiums | 116,407 | 120,000 | 0 | 0 | 0 | 3,700 | 0 | 240,107 |
| Utilities | 807,044 | 0 | 0 | 0 | 0 | 60,700 | 3,960 | 871,704 |
| Rents & Leases | 229,142 | 0 | 0 | 0 | 0 | 500 | 0 | 229,642 |
| Structural & Grounds Maintenance | 1,267,431 | 0 | 0 | 0 | 0 | 0 | 0 | 1,267,431 |
| Equipment Maintenance | 516,039 | 0 | 0 | 0 | 0 | 1,500 | 400 | 517,939 |
| Other Services & Charges | 338,051 | 0 | 0 | 0 | 0 | 24,350 | 13,815 | 376,216 |
| | 4,482,961 | 155,000 | 0 | 0 | 40,000 | 128,950 | 58,175 | 4,865,086 |
| <i>Capital Outlay</i> | | | | | | | | |
| Operational Improv. & Structures | 25,000 | 0 | 0 | 0 | 0 | 0 | 0 | 25,000 |
| Machinery & Equipment | 15,500 | 0 | 0 | 0 | 0 | 7,500 | 0 | 23,000 |
| | 40,500 | 0 | 0 | 0 | 0 | 7,500 | 0 | 48,000 |
| <i>Preserve / Landfill Improv.</i> | | | | | | | | |
| Preserve & Landfill Improv. | 0 | 0 | 0 | 0 | 0 | 0 | 4,007,000 | 4,007,000 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 4,007,000 | 4,007,000 |
| <i>Other</i> | | | | | | | | |
| Contingencies and Reserves | 500,000 | 0 | 0 | 0 | 0 | 0 | 525,000 | 1,025,000 |
| | 500,000 | 0 | 0 | 0 | 0 | 0 | 525,000 | 1,025,000 |
| <i>Total Appropriations</i> | 28,458,664 | 410,000 | 2,724,903 | 1,478,231 | 40,000 | 1,400,760 | 5,169,399 | 39,681,957 |

**Forest Preserve DuPage County
Exhibit "A" to Ordinance # 20-290
Appropriation Summary
Landfill Funds
2021**

| Description | Environmental Responsibility 070 | District-Wide Environmental 075 | Mallard Lake Landfill Expense 080 | Mallard Lake Non-Landfill Improvement 081 | Greene Valley Landfill Expense 085 | Landfill Funds Total |
|--|--|---------------------------------------|--|--|---|----------------------------|
| <i>Supplies</i> | | | | | | |
| Operating Supplies | 0 | 2,430 | 0 | 0 | 0 | 2,430 |
| Equipment Parts | 0 | 2,500 | 0 | 0 | 0 | 2,500 |
| Grounds Maintenance Supplies | 0 | 48,800 | 71,000 | 0 | 0 | 119,800 |
| Building & Other Maint Supplies | 0 | 1,000 | 0 | 0 | 0 | 1,000 |
| Small Tools & Minor Equipment | 0 | 26,840 | 1,200 | 0 | 1,200 | 29,240 |
| | 0 | 81,570 | 72,200 | 0 | 1,200 | 154,970 |
| <i>Other Services & Charges</i> | | | | | | |
| Professional Services | 0 | 796,340 | 75,000 | 0 | 93,800 | 965,140 |
| Insurance Services & Premiums | 0 | 100 | 0 | 0 | 0 | 100 |
| Utilities | 0 | 40,000 | 0 | 0 | 0 | 40,000 |
| Rents & Leases | 0 | 15,200 | 0 | 0 | 0 | 15,200 |
| Structural & Grounds Maintenance | 0 | 615,320 | 420,000 | 0 | 220,000 | 1,255,320 |
| Equipment Maintenance | 0 | 24,000 | 0 | 0 | 0 | 24,000 |
| Other Services & Charges | 0 | 520,750 | 0 | 0 | 0 | 520,750 |
| | 0 | 2,011,710 | 495,000 | 0 | 313,800 | 2,820,510 |
| <i>Capital Outlay</i> | | | | | | |
| Land Purchases & Related Costs | 0 | 530,000 | 0 | 0 | 0 | 530,000 |
| Operational Improv. & Structures | 0 | 0 | 0 | 0 | 40,000 | 40,000 |
| | 0 | 530,000 | 0 | 0 | 40,000 | 570,000 |
| <i>Preserve / Landfill Improv.</i> | | | | | | |
| Preserve & Landfill Improv. | 0 | 2,515,000 | 0 | 0 | 0 | 2,515,000 |
| | 0 | 2,515,000 | 0 | 0 | 0 | 2,515,000 |
| <i>Other</i> | | | | | | |
| <i>Total Appropriations</i> | 0 | 5,138,280 | 567,200 | 0 | 355,000 | 6,060,480 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|---|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| 1110 Regular Salaries and Wages | 18,193,020 | 16,876,016 | 16,426,175 |
| 1120 Overtime | 113,610 | 126,776 | 120,508 |
| 1130 Temporary Salaries and Wages | 1,618,120 | 815,129 | 1,354,365 |
| 1140 Part-Time Help | 1,131,596 | 570,670 | 770,163 |
| 1150 Holiday Pay | 25,000 | 21,020 | 22,875 |
| 1210 Commissioners and Officers | 375,000 | 374,999 | 374,999 |
| 1245 Sick Leave Payments | 0 | 86,581 | 27,857 |
| 1250 Vacation Payments | 2,800 | 126,721 | 168,267 |
| 1255 Employee Retention Payments | 0 | 0 | 54,636 |
| 1310 Pension and Social Security Costs | 4,533,541 | 4,324,521 | 4,311,252 |
| 1320 Employee Medical and Dental Insurance | 3,789,994 | 3,618,494 | 3,436,255 |
| 1330 Workmen's Compensation Insurance | 250,000 | 250,000 | 238,675 |
| 1340 Unemployment Compensation Insurance | 20,000 | 21,000 | 2,571 |
| Salaries Total | 30,052,681 | 27,211,927 | 27,308,597 |
| Supplies | | | |
| 2100 Office Supplies, Books and Subscriptions | 49,621 | 40,572 | 45,955 |
| 2200 Operating Supplies | 820,949 | 439,388 | 480,818 |
| 2300 Fuel and Lubricants | 494,644 | 472,717 | 526,959 |
| 2400 Equipment Parts | 372,825 | 380,600 | 361,298 |
| 2500 Grounds Maintenance Supplies | 893,817 | 774,068 | 765,734 |
| 2600 Building and Other Maintenance Supplies | 431,780 | 367,735 | 383,084 |
| 2700 Small Tools and Minor Equipment | 530,348 | 530,974 | 469,508 |
| 2800 Purchases for Resale | 358,700 | 294,590 | 329,200 |
| Supplies Total | 3,952,684 | 3,300,644 | 3,362,555 |
| Services | | | |
| 3100 Professional Services | 4,530,754 | 5,053,709 | 4,789,260 |
| 3105 Legal Services | 240,500 | 226,225 | 234,461 |
| 3300 Insurance Services and Premiums | 255,007 | 249,980 | 246,006 |
| 3400 Utilities | 1,115,164 | 986,206 | 1,016,818 |
| 3500 Rents and Leases | 462,722 | 357,821 | 408,896 |
| 3600 Structural and Grounds Repair and Maintenance Services | 2,600,751 | 925,500 | 730,343 |
| 3800 Equipment Repair and Maintenance Services | 585,477 | 537,107 | 494,939 |
| 3900 Other Services and Charges | 747,087 | 607,162 | 613,007 |
| 3902 Commissioners Expenses | 2,350 | 1,535 | 3,631 |
| 3903 Training and Development | 174,161 | 68,565 | 106,114 |
| Services Total | 10,713,972 | 9,013,810 | 8,643,475 |
| Capital | | | |
| 4100 Land | 530,000 | 60,000 | 73,393 |
| 4200 Operational Improvements and Structures | 2,254,000 | 1,686,000 | 367,652 |
| 4300 Machinery and Equipment | 1,759,000 | 224,300 | 1,100,507 |
| 4400 Golf Course Improvements | 80,700 | 0 | 0 |
| Capital Total | 4,623,700 | 1,970,300 | 1,541,553 |
| Recreational Improvements | | | |
| 5021 Structures-Blackwell | 63,700 | 9,300 | 11,254 |
| 5022 Trails-Blackwell | 528,558 | 4,052 | 0 |
| 5071 Structures-Danada | 100,000 | 0 | 0 |
| 5093 Restoration Egernan Woods | 425,000 | 0 | 0 |
| 5113 Restoration Fischer Woods | 450,000 | 0 | 0 |
| 5123 - Restoration FBD Butler Woods | 375,000 | 0 | 0 |
| 5163 Restoration Herrick Lake | 1,325,000 | 0 | 0 |
| 5181 Structures-Mallard Lake | 0 | 0 | 95,408 |
| 5232 Trails, Roads, Parking Lots-Pratt's Wayne Woods | 100,000 | 0 | 0 |
| 5282 Trails-Waterfall Glen | 100,000 | 0 | 0 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|---|-------------------|---------------------|-------------------|
| 5302 Trails-West Branch | 112,321 | 0 | 0 |
| 5323 Restoration West Chicago | 150,000 | 0 | 0 |
| 5332 Trails-West Dupage Woods | 0 | 11,592 | 0 |
| 5341 Structures-Willowbrook | 150,000 | 0 | 0 |
| 5352 Trails-Winfield Mounds | 62,023 | 9,009 | 0 |
| 5391 Structures-Oak Meadows | 6,785,000 | 6,004,953 | 2,038,858 |
| 5393 Grounds Restoration-Oak Meadows | 47,081 | 0 | 239 |
| 5452 Trails-District Wide | 30,000 | 0 | 0 |
| 5454 Other Improvements - District Wide | 194,860 | 8,140 | 0 |
| 5463 Restoration Hickory Grove | 165,000 | 0 | 0 |
| 5752 Trails, Roads, Parking Lots-Dunham | 416,090 | 95,910 | 0 |
| 5754 Roads & Parking Lots-Dunham | 0 | 0 | 2,101 |
| Recreational Improvements Total | 11,579,633 | 6,142,956 | 2,147,859 |
| Planning Conserv & Water Mgmt Impr | | | |
| 6263 Erosion Control-Timber Ridge | 50,000 | 165,000 | 3,922 |
| 6390 Water Management-Oak Meadows | 232,552 | 164,000 | 170,400 |
| 6450 Water Management-District Wide | 100,000 | 0 | 0 |
| Planning Conserv & Water Mgmt Impr | 382,552 | 329,000 | 174,322 |
| Landfill | | | |
| 8021 Leachate & Groundwater Systems-Blackwell | 2,200,000 | 0 | 0 |
| 8491 Grdwtr Monitoring Wells-Mallard Lake North | 15,000 | 50,000 | 116,727 |
| 8493 Cap & Slope Constr Stabil-Mallard Lake North | 300,000 | 374,000 | 234,840 |
| Landfill Total | 2,515,000 | 424,000 | 351,568 |
| Miscellaneous | | | |
| 9000 Contingency | 500,000 | 0 | 0 |
| 9101 Bond Principal | 18,679,125 | 17,670,125 | 9,071,129 |
| 9102 Interest on Bonds | 3,559,900 | 4,252,325 | 13,251,721 |
| 9103 Fiscal Agent Fees | 0 | 0 | 1,835 |
| 9104 Trans Refund/Defeasance Escrow | 0 | 0 | 784 |
| 9400 Reservers | 525,000 | 0 | 0 |
| Miscellaneous Total | 23,264,025 | 21,922,450 | 22,325,470 |
| EXPENDITURE APPROPRIATION TOTAL | 87,084,248 | 70,315,087 | 65,855,399 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|---|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| 1110 Regular Salaries and Wages | 15,891,162 | 15,568,475 | 15,091,783 |
| 1120 Overtime | 85,600 | 95,226 | 98,244 |
| 1130 Temporary Salaries and Wages | 625,580 | 97,129 | 554,594 |
| 1140 Part-Time Help | 561,989 | 339,820 | 491,356 |
| 1150 Holiday Pay | 25,000 | 20,270 | 22,124 |
| 1210 Commissioners and Officers | 375,000 | 374,999 | 374,999 |
| 1245 Sick Leave Payments | 0 | 71,581 | 13,644 |
| 1250 Vacation Payments | 2,800 | 116,565 | 155,070 |
| 1255 Employee Retention Payments | 0 | 0 | 54,636 |
| 1320 Employee Medical and Dental Insurance | 3,304,772 | 3,312,364 | 3,172,659 |
| Salaries Total | 20,871,903 | 19,996,429 | 20,029,108 |
| Supplies | | | |
| 2100 Office Supplies, Books and Subscriptions | 45,321 | 38,547 | 44,427 |
| 2200 Operating Supplies | 432,789 | 334,009 | 359,774 |
| 2300 Fuel and Lubricants | 453,644 | 438,717 | 486,945 |
| 2400 Equipment Parts | 364,375 | 377,950 | 359,816 |
| 2500 Grounds Maintenance Supplies | 411,087 | 363,568 | 412,418 |
| 2600 Building and Other Maintenance Supplies | 378,180 | 345,035 | 345,547 |
| 2700 Small Tools and Minor Equipment | 409,704 | 417,539 | 395,813 |
| 2800 Purchases for Resale | 68,200 | 56,090 | 71,644 |
| Supplies Total | 2,563,300 | 2,371,455 | 2,476,385 |
| Services | | | |
| 3100 Professional Services | 1,032,847 | 1,422,618 | 1,463,653 |
| 3105 Legal Services | 176,000 | 172,225 | 183,374 |
| 3300 Insurance Services and Premiums | 116,407 | 116,346 | 113,282 |
| 3400 Utilities | 807,044 | 756,206 | 791,584 |
| 3500 Rents and Leases | 229,142 | 155,576 | 215,130 |
| 3600 Structural and Grounds Repair and Maintenance Services | 1,267,431 | 301,300 | 372,243 |
| 3800 Equipment Repair and Maintenance Services | 516,039 | 492,207 | 449,535 |
| 3900 Other Services and Charges | 196,496 | 144,166 | 158,461 |
| 3902 Commissioners Expenses | 2,350 | 1,535 | 3,631 |
| 3903 Training and Development | 139,205 | 59,321 | 97,142 |
| Services Total | 4,482,960 | 3,621,500 | 3,848,034 |
| Capital | | | |
| 4200 Operational Improvements and Structures | 25,000 | 55,000 | 41,582 |
| 4300 Machinery and Equipment | 15,500 | 4,455 | 0 |
| Capital Total | 40,500 | 59,455 | 41,582 |
| Recreational Improvements | | | |
| Planning Conserv & Water Mgmt Impr | | | |
| Landfill | | | |
| Miscellaneous | | | |
| 9000 Contingency | 500,000 | 0 | 0 |
| Miscellaneous Total | 500,000 | 0 | 0 |
| EXPENDITURE APPROPRIATION TOTAL | 28,458,664 | 26,048,839 | 26,395,110 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|---|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| 1210 Commissioners and Officers | 375,000 | 374,999 | 374,999 |
| 1320 Employee Medical and Dental Insurance | 91,799 | 91,344 | 87,700 |
| Salaries Total | 466,799 | 466,343 | 462,699 |
| Supplies | | | |
| 2100 Office Supplies, Books and Subscriptions | 600 | 500 | 555 |
| 2200 Operating Supplies | 300 | 655 | 161 |
| Supplies Total | 900 | 1,155 | 716 |
| Services | | | |
| 3100 Professional Services | 63,000 | 60,000 | 150,262 |
| 3400 Utilities | 5,640 | 3,975 | 2,241 |
| 3900 Other Services and Charges | 4,375 | 5,748 | 2,275 |
| 3902 Commissioners Expenses | 2,350 | 1,535 | 3,631 |
| Services Total | 75,365 | 71,258 | 158,410 |
| Capital | | | |
| Recreational Improvements | | | |
| Planning Conserv & Water Mgmt Impr | | | |
| Landfill | | | |
| Miscellaneous | | | |
| EXPENDITURE APPROPRIATION TOTAL | 543,064 | 538,756 | 621,825 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|---|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| 1110 Regular Salaries and Wages | 549,136 | 453,902 | 440,779 |
| 1120 Overtime | 0 | 0 | 137 |
| 1250 Vacation Payments | 0 | 0 | 7,688 |
| 1320 Employee Medical and Dental Insurance | 65,571 | 66,550 | 62,572 |
| Salaries Total | 614,707 | 520,452 | 511,174 |
| Supplies | | | |
| 2100 Office Supplies, Books and Subscriptions | 150 | 40 | 148 |
| 2200 Operating Supplies | 2,080 | 496 | 1,222 |
| 2700 Small Tools and Minor Equipment | 375 | 9,447 | 800 |
| Supplies Total | 2,605 | 9,983 | 2,170 |
| Services | | | |
| 3400 Utilities | 0 | 0 | 427 |
| 3500 Rents and Leases | 4,710 | 4,206 | 37,057 |
| 3900 Other Services and Charges | 5,355 | 3,340 | 3,075 |
| 3903 Training and Development | 1,070 | 234 | 112 |
| Services Total | 11,134 | 7,780 | 40,671 |
| Capital | | | |
| Recreational Improvements | | | |
| Planning Conserv & Water Mgmt Impr | | | |
| Landfill | | | |
| Miscellaneous | | | |
| EXPENDITURE APPROPRIATION TOTAL | 628,446 | 538,215 | 554,015 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|---|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| 1110 Regular Salaries and Wages | 575,920 | 576,000 | 606,698 |
| 1130 Temporary Salaries and Wages | 0 | 6,000 | 19,440 |
| 1250 Vacation Payments | 0 | 10,000 | 7,096 |
| 1255 Employee Retention Payments | 0 | 0 | 27,063 |
| 1320 Employee Medical and Dental Insurance | 104,913 | 119,790 | 114,520 |
| Salaries Total | 680,833 | 711,790 | 774,817 |
| Supplies | | | |
| 2100 Office Supplies, Books and Subscriptions | 1,600 | 1,600 | 1,319 |
| 2200 Operating Supplies | 240 | 240 | 124 |
| 2700 Small Tools and Minor Equipment | 500 | 500 | 59 |
| Supplies Total | 2,340 | 2,340 | 1,502 |
| Services | | | |
| 3100 Professional Services | 114,800 | 115,000 | 110,291 |
| 3900 Other Services and Charges | 2,795 | 2,800 | 1,558 |
| 3903 Training and Development | 2,750 | 0 | 343 |
| Services Total | 120,345 | 117,800 | 112,192 |
| Capital | | | |
| Recreational Improvements | | | |
| Planning Conserv & Water Mgmt Impr | | | |
| Landfill | | | |
| Miscellaneous | | | |
| EXPENDITURE APPROPRIATION TOTAL | 803,518 | 831,930 | 888,510 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|---|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| 1110 Regular Salaries and Wages | 1,711,340 | 1,702,460 | 1,673,955 |
| 1120 Overtime | 9,000 | 9,500 | 15,920 |
| 1130 Temporary Salaries and Wages | 113,840 | 17,896 | 86,156 |
| 1140 Part-Time Help | 23,310 | 3,000 | 19,135 |
| 1250 Vacation Payments | 0 | 16,840 | 15,607 |
| 1320 Employee Medical and Dental Insurance | 340,968 | 346,060 | 325,673 |
| Salaries Total | 2,198,458 | 2,095,756 | 2,136,444 |
| Supplies | | | |
| 2100 Office Supplies, Books and Subscriptions | 3,525 | 2,086 | 4,040 |
| 2200 Operating Supplies | 97,775 | 85,564 | 95,372 |
| 2300 Fuel and Lubricants | 0 | 912 | 3,268 |
| 2400 Equipment Parts | 250 | 0 | 1,370 |
| 2500 Grounds Maintenance Supplies | 48,500 | 53,000 | 63,138 |
| 2600 Building and Other Maintenance Supplies | 23,400 | 18,025 | 28,245 |
| 2700 Small Tools and Minor Equipment | 44,871 | 57,386 | 54,365 |
| Supplies Total | 218,321 | 216,973 | 249,799 |
| Services | | | |
| 3100 Professional Services | 137,310 | 584,115 | 557,091 |
| 3400 Utilities | 56,505 | 52,795 | 42,836 |
| 3500 Rents and Leases | 28,500 | 24,000 | 27,516 |
| 3600 Structural and Grounds Repair and Maintenance Services | 772,001 | 3,000 | 3,000 |
| 3800 Equipment Repair and Maintenance Services | 1,650 | 897 | 1,134 |
| 3900 Other Services and Charges | 7,685 | 4,743 | 3,078 |
| 3903 Training and Development | 12,400 | 4,838 | 23,446 |
| Services Total | 1,016,051 | 674,388 | 658,100 |
| Capital | | | |
| Recreational Improvements | | | |
| Planning Conserv & Water Mgmt Impr | | | |
| Landfill | | | |
| Miscellaneous | | | |
| EXPENDITURE APPROPRIATION TOTAL | 3,432,830 | 2,987,117 | 3,044,343 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|---|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| 1110 Regular Salaries and Wages | 2,399,685 | 2,224,480 | 2,125,093 |
| 1120 Overtime | 10,500 | 6,500 | 15,995 |
| 1130 Temporary Salaries and Wages | 65,600 | 0 | 37,297 |
| 1245 Sick Leave Payments | 0 | 0 | 6,972 |
| 1250 Vacation Payments | 0 | 23,300 | 31,308 |
| 1255 Employee Retention Payments | 0 | 0 | 27,573 |
| 1320 Employee Medical and Dental Insurance | 590,138 | 585,640 | 539,142 |
| Salaries Total | 3,065,923 | 2,839,920 | 2,783,380 |
| Supplies | | | |
| 2100 Office Supplies, Books and Subscriptions | 1,000 | 1,000 | 762 |
| 2200 Operating Supplies | 20,500 | 36,500 | 15,678 |
| 2400 Equipment Parts | 8,500 | 18,100 | 9,597 |
| 2500 Grounds Maintenance Supplies | 270,300 | 257,000 | 270,755 |
| 2600 Building and Other Maintenance Supplies | 23,000 | 24,400 | 26,352 |
| 2700 Small Tools and Minor Equipment | 30,900 | 31,300 | 20,891 |
| Supplies Total | 354,200 | 368,300 | 344,035 |
| Services | | | |
| 3100 Professional Services | 20,000 | 15,389 | 15,179 |
| 3400 Utilities | 46,000 | 42,000 | 41,540 |
| 3500 Rents and Leases | 49,000 | 36,900 | 30,337 |
| 3600 Structural and Grounds Repair and Maintenance Services | 352,500 | 169,400 | 236,772 |
| 3800 Equipment Repair and Maintenance Services | 3,000 | 3,000 | 2,923 |
| 3900 Other Services and Charges | 3,000 | 2,430 | 2,944 |
| 3903 Training and Development | 10,100 | 2,150 | 9,290 |
| Services Total | 483,600 | 271,269 | 338,985 |
| Capital | | | |
| Recreational Improvements | | | |
| Planning Conserv & Water Mgmt Impr | | | |
| Landfill | | | |
| Miscellaneous | | | |
| EXPENDITURE APPROPRIATION TOTAL | 3,903,723 | 3,479,489 | 3,466,400 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|--|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| 1110 Regular Salaries and Wages | 329,836 | 333,541 | 314,244 |
| 1120 Overtime | 0 | 0 | 25 |
| 1130 Temporary Salaries and Wages | 11,000 | 0 | 10,038 |
| 1140 Part-Time Help | 62,696 | 0 | 25,526 |
| 1250 Vacation Payments | 0 | 0 | 124 |
| 1320 Employee Medical and Dental Insurance | 65,571 | 66,550 | 62,572 |
| Salaries Total | 469,103 | 400,091 | 412,528 |
| Supplies | | | |
| 2100 Office Supplies, Books and Subscriptions | 1,555 | 1,175 | 2,651 |
| 2200 Operating Supplies | 40,580 | 47,700 | 11,732 |
| 2600 Building and Other Maintenance Supplies | 35,795 | 30,000 | 17,271 |
| Supplies Total | 77,930 | 78,875 | 31,654 |
| Services | | | |
| 3100 Professional Services | 36,250 | 25,000 | 36,241 |
| 3800 Equipment Repair and Maintenance Services | 200 | 0 | 0 |
| 3900 Other Services and Charges | 33,825 | 28,174 | 26,518 |
| 3903 Training and Development | 15,000 | 7,800 | 5,626 |
| Services Total | 85,275 | 60,974 | 68,385 |
| Capital | | | |
| Recreational Improvements | | | |
| Planning Conserv & Water Mgmt Impr | | | |
| Landfill | | | |
| Miscellaneous | | | |
| EXPENDITURE APPROPRIATION TOTAL | 632,308 | 539,940 | 512,566 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|---|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| 1110 Regular Salaries and Wages | 184,536 | 227,052 | 184,444 |
| 1120 Overtime | 500 | 500 | 87 |
| 1250 Vacation Payments | 0 | 1,593 | 0 |
| 1320 Employee Medical and Dental Insurance | 26,228 | 26,620 | 24,983 |
| Salaries Total | 211,264 | 255,765 | 209,513 |
| Supplies | | | |
| 2100 Office Supplies, Books and Subscriptions | 365 | 384 | 274 |
| 2200 Operating Supplies | 2,200 | 750 | 706 |
| 2700 Small Tools and Minor Equipment | 400 | 0 | 278 |
| 2800 Purchases for Resale | 46,000 | 46,900 | 52,568 |
| Supplies Total | 48,965 | 48,034 | 53,826 |
| Services | | | |
| 3100 Professional Services | 6,385 | 5,774 | 4,915 |
| 3400 Utilities | 2,000 | 1,900 | 1,877 |
| 3900 Other Services and Charges | 929 | 729 | 713 |
| 3903 Training and Development | 1,645 | 1,000 | 997 |
| Services Total | 10,959 | 9,403 | 8,502 |
| Capital | | | |
| Recreational Improvements | | | |
| Planning Conserv & Water Mgmt Impr | | | |
| Landfill | | | |
| Miscellaneous | | | |
| EXPENDITURE APPROPRIATION TOTAL | 271,188 | 313,202 | 271,840 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|---|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| 1110 Regular Salaries and Wages | 185,846 | 187,830 | 182,369 |
| 1140 Part-Time Help | 31,453 | 31,000 | 30,903 |
| 1250 Vacation Payments | 2,800 | 2,142 | 2,082 |
| 1320 Employee Medical and Dental Insurance | 26,228 | 26,620 | 37,443 |
| Salaries Total | 246,327 | 247,592 | 252,797 |
| Supplies | | | |
| 2100 Office Supplies, Books and Subscriptions | 200 | 200 | 34 |
| 2200 Operating Supplies | 0 | 0 | 51 |
| Supplies Total | 200 | 200 | 86 |
| Services | | | |
| 3100 Professional Services | 42,000 | 36,000 | 36,000 |
| 3900 Other Services and Charges | 11,800 | 6,165 | 2,179 |
| 3903 Training and Development | 800 | 800 | 838 |
| Services Total | 54,600 | 42,965 | 39,017 |
| Capital | | | |
| Recreational Improvements | | | |
| Planning Conserv & Water Mgmt Impr | | | |
| Landfill | | | |
| Miscellaneous | | | |
| EXPENDITURE APPROPRIATION TOTAL | 301,127 | 290,757 | 291,899 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|---|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| 1110 Regular Salaries and Wages | 266,022 | 232,522 | 225,631 |
| 1120 Overtime | 700 | 200 | 665 |
| 1250 Vacation Payments | 0 | 5,688 | 5,688 |
| 1320 Employee Medical and Dental Insurance | 65,571 | 53,240 | 62,302 |
| Salaries Total | 332,293 | 291,650 | 294,286 |
| Supplies | | | |
| 2100 Office Supplies, Books and Subscriptions | 200 | 190 | 129 |
| 2200 Operating Supplies | 1,175 | 1,170 | 665 |
| 2500 Grounds Maintenance Supplies | 1,000 | 900 | 215 |
| 2600 Building and Other Maintenance Supplies | 3,000 | 2,690 | 1,404 |
| 2700 Small Tools and Minor Equipment | 2,800 | 2,300 | 1,603 |
| Supplies Total | 8,175 | 7,250 | 4,017 |
| Services | | | |
| 3400 Utilities | 950 | 1,400 | 0 |
| 3500 Rents and Leases | 500 | 250 | 0 |
| 3600 Structural and Grounds Repair and Maintenance Services | 25,700 | 23,100 | 22,987 |
| 3900 Other Services and Charges | 734 | 734 | 90 |
| 3903 Training and Development | 3,740 | 500 | 538 |
| Services Total | 31,624 | 25,984 | 23,615 |
| Capital | | | |
| Recreational Improvements | | | |
| Planning Conserv & Water Mgmt Impr | | | |
| Landfill | | | |
| Miscellaneous | | | |
| EXPENDITURE APPROPRIATION TOTAL | 372,092 | 324,884 | 321,918 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|---|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| 1110 Regular Salaries and Wages | 1,481,340 | 1,500,040 | 1,443,648 |
| 1120 Overtime | 7,000 | 6,695 | 5,565 |
| 1130 Temporary Salaries and Wages | 240,000 | 38,224 | 225,108 |
| 1140 Part-Time Help | 81,301 | 31,080 | 73,613 |
| 1150 Holiday Pay | 6,000 | 1,720 | 6,773 |
| 1245 Sick Leave Payments | 0 | 0 | 4,443 |
| 1250 Vacation Payments | 0 | 6,000 | 9,673 |
| 1320 Employee Medical and Dental Insurance | 354,083 | 359,370 | 338,591 |
| Salaries Total | 2,169,724 | 1,943,129 | 2,107,415 |
| Supplies | | | |
| 2100 Office Supplies, Books and Subscriptions | 800 | 440 | 356 |
| 2200 Operating Supplies | 30,700 | 9,508 | 33,357 |
| 2300 Fuel and Lubricants | 2,000 | 1,200 | 693 |
| 2400 Equipment Parts | 1,300 | 4,650 | 1,238 |
| 2500 Grounds Maintenance Supplies | 50,077 | 18,043 | 47,261 |
| 2600 Building and Other Maintenance Supplies | 11,010 | 9,050 | 10,108 |
| 2700 Small Tools and Minor Equipment | 39,450 | 16,881 | 36,384 |
| Supplies Total | 135,337 | 59,772 | 129,397 |
| Services | | | |
| 3100 Professional Services | 10,600 | 11,000 | 9,460 |
| 3400 Utilities | 53,772 | 53,772 | 58,337 |
| 3500 Rents and Leases | 24,000 | 0 | 0 |
| 3900 Other Services and Charges | 3,355 | 2,160 | 1,671 |
| 3903 Training and Development | 10,100 | 654 | 5,693 |
| Services Total | 101,827 | 67,586 | 75,161 |
| Capital | | | |
| Recreational Improvements | | | |
| Planning Conserv & Water Mgmt Impr | | | |
| Landfill | | | |
| Miscellaneous | | | |
| EXPENDITURE APPROPRIATION TOTAL | 2,406,888 | 2,070,487 | 2,311,972 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|---|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| 1110 Regular Salaries and Wages | 198,303 | 193,680 | 186,458 |
| 1120 Overtime | 0 | 500 | 326 |
| 1130 Temporary Salaries and Wages | 30,760 | 11,000 | 21,952 |
| 1140 Part-Time Help | 100,036 | 80,000 | 100,554 |
| 1250 Vacation Payments | 0 | 1,073 | 1,846 |
| 1320 Employee Medical and Dental Insurance | 52,457 | 53,240 | 50,007 |
| Salaries Total | 381,556 | 339,493 | 361,143 |
| Supplies | | | |
| 2100 Office Supplies, Books and Subscriptions | 360 | 333 | 602 |
| 2200 Operating Supplies | 31,405 | 35,600 | 29,901 |
| 2400 Equipment Parts | 100 | 100 | 166 |
| 2500 Grounds Maintenance Supplies | 2,640 | 2,525 | 250 |
| 2600 Building and Other Maintenance Supplies | 980 | 850 | 1,471 |
| 2700 Small Tools and Minor Equipment | 350 | 1,200 | 1,431 |
| 2800 Purchases for Resale | 900 | 0 | 2,008 |
| Supplies Total | 36,735 | 40,608 | 35,829 |
| Services | | | |
| 3100 Professional Services | 46,060 | 42,500 | 54,762 |
| 3300 Insurance Services and Premiums | 1,600 | 1,539 | 0 |
| 3400 Utilities | 26,200 | 26,200 | 25,691 |
| 3500 Rents and Leases | 4,620 | 125 | 6,510 |
| 3600 Structural and Grounds Repair and Maintenance Services | 3,300 | 3,300 | 3,300 |
| 3800 Equipment Repair and Maintenance Services | 100 | 100 | 0 |
| 3900 Other Services and Charges | 205 | 333 | 258 |
| 3903 Training and Development | 850 | 500 | 635 |
| Services Total | 82,935 | 74,597 | 91,156 |
| Capital | | | |
| Recreational Improvements | | | |
| Planning Conserv & Water Mgmt Impr | | | |
| Landfill | | | |
| Miscellaneous | | | |
| EXPENDITURE APPROPRIATION TOTAL | 501,226 | 454,698 | 488,128 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|--|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| 1110 Regular Salaries and Wages | 392,807 | 397,017 | 380,856 |
| 1320 Employee Medical and Dental Insurance | 65,571 | 66,550 | 62,489 |
| Salaries Total | 458,378 | 463,567 | 443,345 |
| Supplies | | | |
| 2100 Office Supplies, Books and Subscriptions | 1,200 | 400 | 792 |
| 2200 Operating Supplies | 2,290 | 1,200 | 1,934 |
| 2600 Building and Other Maintenance Supplies | 200 | 100 | 60 |
| 2700 Small Tools and Minor Equipment | 950 | 200 | 409 |
| Supplies Total | 4,640 | 1,900 | 3,195 |
| Services | | | |
| 3100 Professional Services | 0 | 200 | 0 |
| 3400 Utilities | 16,000 | 16,000 | 15,058 |
| 3800 Equipment Repair and Maintenance Services | 1,650 | 1,650 | 1,650 |
| 3900 Other Services and Charges | 900 | 550 | 357 |
| 3903 Training and Development | 8,625 | 3,000 | 3,095 |
| Services Total | 27,175 | 21,400 | 20,160 |
| Capital | | | |
| Recreational Improvements | | | |
| Planning Conserv & Water Mgmt Impr | | | |
| Landfill | | | |
| Miscellaneous | | | |
| EXPENDITURE APPROPRIATION TOTAL | 490,193 | 486,867 | 466,699 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|---|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| 1110 Regular Salaries and Wages | 1,542,381 | 1,512,104 | 1,446,187 |
| 1120 Overtime | 3,000 | 2,500 | 3,374 |
| 1130 Temporary Salaries and Wages | 25,480 | 1,035 | 20,954 |
| 1245 Sick Leave Payments | 0 | 0 | 2,229 |
| 1250 Vacation Payments | 0 | 4,000 | 7,698 |
| 1320 Employee Medical and Dental Insurance | 327,855 | 306,130 | 301,314 |
| Salaries Total | 1,898,716 | 1,825,769 | 1,781,755 |
| Supplies | | | |
| 2100 Office Supplies, Books and Subscriptions | 200 | 340 | 203 |
| 2200 Operating Supplies | 9,480 | 8,000 | 8,624 |
| 2300 Fuel and Lubricants | 300 | 275 | 310 |
| 2400 Equipment Parts | 3,800 | 4,300 | 3,854 |
| 2500 Grounds Maintenance Supplies | 16,300 | 15,000 | 13,570 |
| 2600 Building and Other Maintenance Supplies | 226,300 | 215,000 | 212,669 |
| 2700 Small Tools and Minor Equipment | 19,100 | 19,800 | 16,249 |
| Supplies Total | 275,480 | 262,715 | 255,480 |
| Services | | | |
| 3100 Professional Services | 19,000 | 15,670 | 30,083 |
| 3400 Utilities | 111,400 | 99,300 | 103,153 |
| 3500 Rents and Leases | 54,600 | 45,000 | 44,085 |
| 3600 Structural and Grounds Repair and Maintenance Services | 94,730 | 81,500 | 84,924 |
| 3800 Equipment Repair and Maintenance Services | 600 | 500 | 933 |
| 3900 Other Services and Charges | 8,835 | 8,500 | 9,194 |
| 3903 Training and Development | 6,775 | 5,000 | 6,060 |
| Services Total | 295,940 | 255,470 | 278,432 |
| Capital | | | |
| 4300 Machinery and Equipment | 0 | 4,455 | 0 |
| Capital Total | 0 | 4,455 | 0 |
| Recreational Improvements | | | |
| Planning Conserv & Water Mgmt Impr | | | |
| Landfill | | | |
| Miscellaneous | | | |
| EXPENDITURE APPROPRIATION TOTAL | | | |
| | 2,470,136 | 2,348,409 | 2,315,666 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|---|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| 1110 Regular Salaries and Wages | 888,187 | 897,703 | 884,348 |
| 1120 Overtime | 1,100 | 950 | 656 |
| 1130 Temporary Salaries and Wages | 0 | 1,449 | 8,215 |
| 1250 Vacation Payments | 0 | 6,947 | 14,734 |
| 1320 Employee Medical and Dental Insurance | 170,484 | 173,030 | 163,065 |
| Salaries Total | 1,059,771 | 1,080,079 | 1,071,019 |
| Supplies | | | |
| 2100 Office Supplies, Books and Subscriptions | 9,000 | 8,000 | 11,295 |
| 2200 Operating Supplies | 10,500 | 10,000 | 9,895 |
| 2300 Fuel and Lubricants | 450,000 | 435,000 | 481,299 |
| 2400 Equipment Parts | 350,000 | 350,000 | 342,121 |
| 2500 Grounds Maintenance Supplies | 0 | 0 | 31 |
| 2600 Building and Other Maintenance Supplies | 12,000 | 12,000 | 10,185 |
| 2700 Small Tools and Minor Equipment | 12,200 | 11,000 | 15,246 |
| Supplies Total | 843,700 | 826,000 | 870,074 |
| Services | | | |
| 3100 Professional Services | 32,500 | 7,000 | 5,793 |
| 3400 Utilities | 79,800 | 79,800 | 74,976 |
| 3500 Rents and Leases | 500 | 500 | 429 |
| 3600 Structural and Grounds Repair and Maintenance Services | 0 | 3,500 | 4,260 |
| 3800 Equipment Repair and Maintenance Services | 65,000 | 65,000 | 64,768 |
| 3900 Other Services and Charges | 11,500 | 11,000 | 7,579 |
| 3903 Training and Development | 4,800 | 4,200 | 6,679 |
| Services Total | 194,100 | 171,000 | 164,483 |
| Capital | | | |
| 4200 Operational Improvements and Structures | 25,000 | 20,000 | 30,264 |
| 4300 Machinery and Equipment | 15,500 | 0 | 0 |
| Capital Total | 40,500 | 20,000 | 30,264 |
| Recreational Improvements | | | |
| Planning Conserv & Water Mgmt Impr | | | |
| Landfill | | | |
| Miscellaneous | | | |
| EXPENDITURE APPROPRIATION TOTAL | 2,138,071 | 2,097,079 | 2,135,840 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|--------------------------------------|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| Supplies | | | |
| Services | | | |
| 3100 Professional Services | 10,000 | 5,000 | 6,654 |
| 3105 Legal Services | 150,000 | 150,000 | 154,200 |
| 3300 Insurance Services and Premiums | 110,825 | 110,825 | 109,483 |
| 3400 Utilities | 183,500 | 183,500 | 197,172 |
| 3900 Other Services and Charges | 0 | 0 | 28 |
| Services Total | 454,325 | 449,325 | 467,536 |
| Capital | | | |
| Recreational Improvements | | | |
| Planning Conserv & Water Mgmt Impr | | | |
| Landfill | | | |
| Miscellaneous | | | |
| 9000 Contingency | 500,000 | 0 | 0 |
| Miscellaneous Total | 500,000 | 0 | 0 |
| EXPENDITURE APPROPRIATION TOTAL | 954,325 | 449,325 | 467,536 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|---|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| 1110 Regular Salaries and Wages | 366,326 | 370,252 | 359,554 |
| 1120 Overtime | 0 | 2,000 | 6,022 |
| 1130 Temporary Salaries and Wages | 30,400 | 0 | 33,612 |
| 1140 Part-Time Help | 90,786 | 56,000 | 96,849 |
| 1250 Vacation Payments | 0 | 1,863 | 3,274 |
| 1320 Employee Medical and Dental Insurance | 78,685 | 79,860 | 75,261 |
| Salaries Total | 566,197 | 509,975 | 574,572 |
| Supplies | | | |
| 2100 Office Supplies, Books and Subscriptions | 645 | 3,700 | 1,008 |
| 2200 Operating Supplies | 55,598 | 35,000 | 53,324 |
| 2500 Grounds Maintenance Supplies | 7,000 | 7,000 | 4,076 |
| 2600 Building and Other Maintenance Supplies | 1,600 | 1,850 | 2,085 |
| 2700 Small Tools and Minor Equipment | 9,000 | 7,000 | 16,260 |
| 2800 Purchases for Resale | 12,500 | 3,320 | 14,343 |
| Supplies Total | 86,343 | 57,870 | 91,095 |
| Services | | | |
| 3100 Professional Services | 34,315 | 28,000 | 27,955 |
| 3400 Utilities | 28,400 | 26,400 | 28,171 |
| 3500 Rents and Leases | 2,250 | 0 | 2,138 |
| 3600 Structural and Grounds Repair and Maintenance Services | 6,000 | 5,500 | 5,500 |
| 3800 Equipment Repair and Maintenance Services | 850 | 850 | 140 |
| 3900 Other Services and Charges | 2,115 | 1,700 | 1,981 |
| 3903 Training and Development | 1,400 | 500 | 3,302 |
| Services Total | 75,330 | 62,950 | 69,187 |
| Capital | | | |
| Recreational Improvements | | | |
| Planning Conserv & Water Mgmt Impr | | | |
| Landfill | | | |
| Miscellaneous | | | |
| EXPENDITURE APPROPRIATION TOTAL | 727,870 | 630,795 | 734,854 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|---|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| 1110 Regular Salaries and Wages | 0 | 0 | 28,009 |
| 1250 Vacation Payments | 0 | 0 | 3,908 |
| 1320 Employee Medical and Dental Insurance | 0 | 0 | 12,564 |
| Salaries Total | 0 | 0 | 44,481 |
| Supplies | | | |
| 2100 Office Supplies, Books and Subscriptions | 200 | 0 | 380 |
| 2200 Operating Supplies | 500 | 0 | 113 |
| 2700 Small Tools and Minor Equipment | 15,000 | 0 | 0 |
| Supplies Total | 15,700 | 0 | 493 |
| Services | | | |
| 3100 Professional Services | 4,700 | 1,500 | 2,223 |
| 3900 Other Services and Charges | 455 | 500 | 370 |
| 3903 Training and Development | 2,890 | 1,645 | 1,745 |
| Services Total | 8,045 | 3,645 | 4,338 |
| Capital | | | |
| Recreational Improvements | | | |
| Planning Conserv & Water Mgmt Impr | | | |
| Landfill | | | |
| Miscellaneous | | | |
| EXPENDITURE APPROPRIATION TOTAL | 23,745 | 3,645 | 49,312 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|--|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| 1110 Regular Salaries and Wages | 142,833 | 144,363 | 138,681 |
| 1320 Employee Medical and Dental Insurance | 39,343 | 39,930 | 37,589 |
| Salaries Total | 182,176 | 184,293 | 176,270 |
| Supplies | | | |
| 2100 Office Supplies, Books and Subscriptions | 15,000 | 10,000 | 11,372 |
| 2200 Operating Supplies | 3,300 | 2,731 | 2,395 |
| 2500 Grounds Maintenance Supplies | 8,000 | 7,000 | 7,419 |
| 2600 Building and Other Maintenance Supplies | 30,000 | 25,000 | 26,399 |
| Supplies Total | 56,300 | 44,731 | 47,584 |
| Services | | | |
| 3100 Professional Services | 5,000 | 4,100 | 3,957 |
| 3400 Utilities | 2,000 | 1,086 | 609 |
| 3500 Rents and Leases | 8,211 | 5,595 | 6,158 |
| 3800 Equipment Repair and Maintenance Services | 2,500 | 2,010 | 2,687 |
| 3900 Other Services and Charges | 15,000 | 10,500 | (10,131) |
| 3903 Training and Development | 2,500 | 1,000 | 1,678 |
| Services Total | 35,211 | 24,291 | 4,958 |
| Capital | | | |
| Recreational Improvements | | | |
| Planning Conserv & Water Mgmt Impr | | | |
| Landfill | | | |
| Miscellaneous | | | |
| EXPENDITURE APPROPRIATION TOTAL | 273,687 | 253,316 | 228,813 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|---|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| 1110 Regular Salaries and Wages | 170,499 | 226,234 | 247,449 |
| 1120 Overtime | 0 | 0 | 107 |
| 1130 Temporary Salaries and Wages | 12,000 | 1,525 | 12,615 |
| 1140 Part-Time Help | 88,525 | 80,000 | 76,344 |
| 1250 Vacation Payments | 0 | 6,699 | 684 |
| 1320 Employee Medical and Dental Insurance | 39,343 | 53,240 | 50,132 |
| Salaries Total | 310,367 | 367,698 | 387,332 |
| Supplies | | | |
| 2100 Office Supplies, Books and Subscriptions | 481 | 100 | 2,127 |
| 2200 Operating Supplies | 7,900 | 2,000 | 8,406 |
| 2500 Grounds Maintenance Supplies | 1,600 | 100 | 1,612 |
| 2600 Building and Other Maintenance Supplies | 3,875 | 1,700 | 2,679 |
| 2700 Small Tools and Minor Equipment | 700 | 0 | 1,033 |
| 2800 Purchases for Resale | 1,800 | 870 | 1,850 |
| Supplies Total | 16,356 | 4,770 | 17,706 |
| Services | | | |
| 3100 Professional Services | 32,220 | 6,000 | 21,006 |
| 3400 Utilities | 68,590 | 68,590 | 68,880 |
| 3500 Rents and Leases | 500 | 0 | 109 |
| 3600 Structural and Grounds Repair and Maintenance Services | 6,000 | 6,000 | 5,500 |
| 3900 Other Services and Charges | 355 | 500 | 1,262 |
| 3903 Training and Development | 700 | 1,000 | 554 |
| Services Total | 108,365 | 82,090 | 97,309 |
| Capital | | | |
| 4200 Operational Improvements and Structures | 0 | 35,000 | 11,318 |
| Capital Total | 0 | 35,000 | 11,318 |
| Recreational Improvements | | | |
| Planning Conserv & Water Mgmt Impr | | | |
| Landfill | | | |
| Miscellaneous | | | |
| EXPENDITURE APPROPRIATION TOTAL | 435,088 | 489,558 | 513,666 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|---|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| 1110 Regular Salaries and Wages | 602,372 | 631,597 | 623,546 |
| 1120 Overtime | 0 | 62 | 1,083 |
| 1130 Temporary Salaries and Wages | 4,500 | 0 | 0 |
| 1250 Vacation Payments | 0 | 0 | 6,504 |
| 1320 Employee Medical and Dental Insurance | 104,913 | 119,790 | 100,182 |
| Salaries Total | 711,785 | 751,449 | 731,315 |
| Supplies | | | |
| 2100 Office Supplies, Books and Subscriptions | 990 | 1,745 | 1,891 |
| 2200 Operating Supplies | 1,536 | 398 | 947 |
| 2700 Small Tools and Minor Equipment | 7,500 | 10,000 | 13,760 |
| 2800 Purchases for Resale | 7,000 | 5,000 | 876 |
| Supplies Total | 17,026 | 17,143 | 17,473 |
| Services | | | |
| 3100 Professional Services | 158,090 | 150,000 | 187,237 |
| 3400 Utilities | 1,440 | 3,300 | 2,829 |
| 3900 Other Services and Charges | 21,460 | 7,200 | 52,016 |
| 3903 Training and Development | 6,600 | 5,000 | 3,634 |
| Services Total | 187,590 | 165,500 | 245,717 |
| Capital | | | |
| Recreational Improvements | | | |
| Planning Conserv & Water Mgmt Impr | | | |
| Landfill | | | |
| Miscellaneous | | | |
| EXPENDITURE APPROPRIATION TOTAL | 916,401 | 934,092 | 994,505 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|---|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| 1110 Regular Salaries and Wages | 252,663 | 189,000 | 238,290 |
| 1120 Overtime | 300 | 100 | 82 |
| 1130 Temporary Salaries and Wages | 6,400 | 0 | 6,068 |
| 1250 Vacation Payments | 0 | 0 | 580 |
| 1320 Employee Medical and Dental Insurance | 65,571 | 66,550 | 62,697 |
| Salaries Total | 324,934 | 255,650 | 307,718 |
| Supplies | | | |
| 2100 Office Supplies, Books and Subscriptions | 1,900 | 0 | 403 |
| 2200 Operating Supplies | 0 | 0 | 204 |
| Supplies Total | 1,900 | 0 | 606 |
| Services | | | |
| 3100 Professional Services | 3,300 | 4,282 | 3,903 |
| 3400 Utilities | 6,720 | 0 | 0 |
| 3900 Other Services and Charges | 7,000 | 0 | 0 |
| 3903 Training and Development | 500 | 0 | 0 |
| Services Total | 17,520 | 4,282 | 3,903 |
| Capital | | | |
| Recreational Improvements | | | |
| Planning Conserv & Water Mgmt Impr | | | |
| Landfill | | | |
| Miscellaneous | | | |
| EXPENDITURE APPROPRIATION TOTAL | 344,354 | 259,932 | 312,226 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|---|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| 1110 Regular Salaries and Wages | 122,717 | 124,032 | 120,407 |
| 1140 Part-Time Help | 11,773 | 11,830 | 6,907 |
| 1320 Employee Medical and Dental Insurance | 26,228 | 26,620 | 25,129 |
| Salaries Total | 160,718 | 162,482 | 152,443 |
| Supplies | | | |
| 2100 Office Supplies, Books and Subscriptions | 300 | 300 | 261 |
| 2200 Operating Supplies | 30,000 | 9,454 | 21,651 |
| 2600 Building and Other Maintenance Supplies | 225 | 225 | 0 |
| 2700 Small Tools and Minor Equipment | 1,200 | 3,200 | 4,848 |
| Supplies Total | 31,725 | 13,179 | 26,760 |
| Services | | | |
| 3100 Professional Services | 4,847 | 1,600 | 99 |
| 3300 Insurance Services and Premiums | 3,982 | 3,982 | 3,799 |
| 3500 Rents and Leases | 0 | 0 | 3,045 |
| 3900 Other Services and Charges | 385 | 140 | 184 |
| 3903 Training and Development | 900 | 300 | 49 |
| Services Total | 10,114 | 6,022 | 7,176 |
| Capital | | | |
| Recreational Improvements | | | |
| Planning Conserv & Water Mgmt Impr | | | |
| Landfill | | | |
| Miscellaneous | | | |
| EXPENDITURE APPROPRIATION TOTAL | 202,557 | 181,683 | 186,379 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|--|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| 1110 Regular Salaries and Wages | 478,109 | 483,231 | 471,130 |
| 1130 Temporary Salaries and Wages | 0 | 0 | 7,613 |
| 1320 Employee Medical and Dental Insurance | 78,685 | 79,860 | 75,261 |
| Salaries Total | 556,794 | 563,091 | 554,004 |
| Supplies | | | |
| 2100 Office Supplies, Books and Subscriptions | 2,000 | 900 | 729 |
| 2200 Operating Supplies | 250 | 275 | 1,255 |
| 2700 Small Tools and Minor Equipment | 211,433 | 231,000 | 189,997 |
| Supplies Total | 213,683 | 232,175 | 191,980 |
| Services | | | |
| 3100 Professional Services | 56,000 | 134,463 | 13,145 |
| 3400 Utilities | 7,000 | 6,800 | 5,651 |
| 3500 Rents and Leases | 49,000 | 39,000 | 56,186 |
| 3800 Equipment Repair and Maintenance Services | 438,789 | 417,000 | 374,878 |
| 3900 Other Services and Charges | 42,750 | 35,000 | 38,960 |
| 3903 Training and Development | 13,500 | 13,000 | 4,158 |
| Services Total | 607,039 | 645,263 | 492,977 |
| Capital | | | |
| Recreational Improvements | | | |
| Planning Conserv & Water Mgmt Impr | | | |
| Landfill | | | |
| Miscellaneous | | | |
| EXPENDITURE APPROPRIATION TOTAL | 1,377,516 | 1,440,529 | 1,238,961 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|---|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| 1110 Regular Salaries and Wages | 397,939 | 401,179 | 390,260 |
| 1120 Overtime | 500 | 193 | 369 |
| 1130 Temporary Salaries and Wages | 43,840 | 0 | 22,824 |
| 1140 Part-Time Help | 28,158 | 4,341 | 22,341 |
| 1150 Holiday Pay | 0 | 0 | 215 |
| 1250 Vacation Payments | 0 | 3,281 | 5,303 |
| 1320 Employee Medical and Dental Insurance | 91,799 | 93,170 | 87,722 |
| Salaries Total | 562,236 | 502,164 | 529,033 |
| Supplies | | | |
| 2100 Office Supplies, Books and Subscriptions | 1,000 | 1,110 | 979 |
| 2200 Operating Supplies | 33,750 | 7,500 | 23,648 |
| 2500 Grounds Maintenance Supplies | 600 | 0 | 352 |
| 2600 Building and Other Maintenance Supplies | 3,295 | 2,000 | 910 |
| 2700 Small Tools and Minor Equipment | 1,700 | 1,700 | 630 |
| Supplies Total | 40,345 | 12,310 | 26,519 |
| Services | | | |
| 3100 Professional Services | 26,300 | 16,500 | 18,407 |
| 3400 Utilities | 31,560 | 19,888 | 26,931 |
| 3500 Rents and Leases | 2,000 | 0 | 1,561 |
| 3900 Other Services and Charges | 2,381 | 4,000 | 983 |
| 3903 Training and Development | 6,630 | 1,000 | 1,870 |
| Services Total | 68,871 | 41,388 | 49,752 |
| Capital | | | |
| Recreational Improvements | | | |
| Planning Conserv & Water Mgmt Impr | | | |
| Landfill | | | |
| Miscellaneous | | | |
| EXPENDITURE APPROPRIATION TOTAL | 671,452 | 555,862 | 605,304 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|--|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| 1110 Regular Salaries and Wages | 206,208 | 208,417 | 202,482 |
| 1120 Overtime | 0 | 0 | 296 |
| 1250 Vacation Payments | 0 | 5,000 | 3,894 |
| 1320 Employee Medical and Dental Insurance | 26,228 | 26,620 | 25,129 |
| Salaries Total | 232,436 | 240,037 | 231,801 |
| Supplies | | | |
| 2200 Operating Supplies | 150 | 150 | 129 |
| 2700 Small Tools and Minor Equipment | 125 | 125 | 0 |
| Supplies Total | 275 | 275 | 129 |
| Services | | | |
| 3100 Professional Services | 100 | 100 | 28,000 |
| 3900 Other Services and Charges | 805 | 795 | 139 |
| 3903 Training and Development | 3,575 | 2,000 | 892 |
| Services Total | 4,480 | 2,895 | 29,031 |
| Capital | | | |
| Recreational Improvements | | | |
| Planning Conserv & Water Mgmt Impr | | | |
| Landfill | | | |
| Miscellaneous | | | |
| EXPENDITURE APPROPRIATION TOTAL | 237,191 | 243,207 | 260,961 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|---|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| 1110 Regular Salaries and Wages | 256,972 | 259,238 | 239,934 |
| 1120 Overtime | 0 | 526 | 1,933 |
| 1130 Temporary Salaries and Wages | 41,760 | 20,000 | 35,679 |
| 1140 Part-Time Help | 21,621 | 20,000 | 17,275 |
| 1250 Vacation Payments | 0 | 2,139 | 4,482 |
| 1320 Employee Medical and Dental Insurance | 52,457 | 53,240 | 50,132 |
| Salaries Total | 372,810 | 355,143 | 349,434 |
| Supplies | | | |
| 2100 Office Supplies, Books and Subscriptions | 400 | 300 | 886 |
| 2200 Operating Supplies | 7,200 | 2,625 | 3,289 |
| 2300 Fuel and Lubricants | 1,344 | 1,330 | 1,375 |
| 2400 Equipment Parts | 425 | 800 | 1,469 |
| 2500 Grounds Maintenance Supplies | 5,070 | 3,000 | 3,741 |
| 2600 Building and Other Maintenance Supplies | 950 | 900 | 3,457 |
| 2700 Small Tools and Minor Equipment | 1,050 | 2,500 | 8,048 |
| Supplies Total | 16,439 | 11,455 | 22,264 |
| Services | | | |
| 3100 Professional Services | 18,479 | 16,725 | 6,392 |
| 3400 Utilities | 51,536 | 42,000 | 81,361 |
| 3500 Rents and Leases | 751 | 0 | 0 |
| 3600 Structural and Grounds Repair and Maintenance Services | 7,200 | 6,000 | 6,000 |
| 3800 Equipment Repair and Maintenance Services | 200 | 200 | 0 |
| 3900 Other Services and Charges | 636 | 425 | 324 |
| 3903 Training and Development | 623 | 200 | 50 |
| Services Total | 79,425 | 65,550 | 94,127 |
| Capital | | | |
| Recreational Improvements | | | |
| Planning Conserv & Water Mgmt Impr | | | |
| Landfill | | | |
| Miscellaneous | | | |
| EXPENDITURE APPROPRIATION TOTAL | 468,674 | 432,148 | 465,826 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|--|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| 1110 Regular Salaries and Wages | 2,189,185 | 2,092,601 | 1,937,334 |
| 1120 Overtime | 53,000 | 65,000 | 45,602 |
| 1130 Temporary Salaries and Wages | 0 | 0 | 7,025 |
| 1140 Part-Time Help | 22,330 | 22,569 | 21,910 |
| 1150 Holiday Pay | 19,000 | 18,550 | 15,136 |
| 1245 Sick Leave Payments | 0 | 71,581 | 0 |
| 1250 Vacation Payments | 0 | 20,000 | 22,897 |
| 1320 Employee Medical and Dental Insurance | 354,083 | 332,750 | 338,487 |
| Salaries Total | 2,637,598 | 2,623,051 | 2,388,391 |
| Supplies | | | |
| 2100 Office Supplies, Books and Subscriptions | 1,650 | 3,704 | 1,232 |
| 2200 Operating Supplies | 43,380 | 36,493 | 34,993 |
| 2600 Building and Other Maintenance Supplies | 2,550 | 1,245 | 2,252 |
| 2700 Small Tools and Minor Equipment | 10,100 | 12,000 | 13,521 |
| Supplies Total | 57,680 | 53,442 | 51,998 |
| Services | | | |
| 3100 Professional Services | 151,591 | 136,700 | 134,597 |
| 3105 Legal Services | 26,000 | 22,225 | 29,175 |
| 3400 Utilities | 28,031 | 27,500 | 13,846 |
| 3800 Equipment Repair and Maintenance Services | 1,500 | 1,000 | 421 |
| 3900 Other Services and Charges | 7,861 | 6,000 | 10,856 |
| 3903 Training and Development | 20,732 | 3,000 | 15,859 |
| Services Total | 235,715 | 196,425 | 204,753 |
| Capital | | | |
| Recreational Improvements | | | |
| Planning Conserv & Water Mgmt Impr | | | |
| Landfill | | | |
| Miscellaneous | | | |
| EXPENDITURE APPROPRIATION TOTAL | 2,930,993 | 2,872,918 | 2,645,142 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|--|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| 1330 Workmen's Compensation Insurance | 250,000 | 250,000 | 238,675 |
| 1340 Unemployment Compensation Insurance | 5,000 | 5,000 | 2,302 |
| Salaries Total | 255,000 | 255,000 | 240,977 |
| Supplies | | | |
| Services | | | |
| 3100 Professional Services | 15,000 | 15,000 | 15,750 |
| 3105 Legal Services | 20,000 | 20,000 | 27,837 |
| 3300 Insurance Services and Premiums | 120,000 | 120,000 | 116,036 |
| Services Total | 155,000 | 155,000 | 159,623 |
| Capital | | | |
| Recreational Improvements | | | |
| Planning Conserv & Water Mgmt Impr | | | |
| Landfill | | | |
| Miscellaneous | | | |
| EXPENDITURE APPROPRIATION TOTAL | 410,000 | 410,000 | 400,600 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|--|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| 1310 Pension and Social Security Costs | 2,724,903 | 2,788,110 | 2,340,841 |
| Salaries Total | 2,724,903 | 2,788,110 | 2,340,841 |
| Supplies | | | |
| Services | | | |
| Capital | | | |
| Recreational Improvements | | | |
| Planning Conserv & Water Mgmt Impr | | | |
| Landfill | | | |
| Miscellaneous | | | |
| EXPENDITURE APPROPRIATION TOTAL | 2,724,903 | 2,788,110 | 2,340,841 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|--|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| 1310 Pension and Social Security Costs | 1,478,231 | 1,346,911 | 1,330,906 |
| Salaries Total | 1,478,231 | 1,346,911 | 1,330,906 |
| Supplies | | | |
| Services | | | |
| Capital | | | |
| Recreational Improvements | | | |
| Planning Conserv & Water Mgmt Impr | | | |
| Landfill | | | |
| Miscellaneous | | | |
| EXPENDITURE APPROPRIATION TOTAL | 1,478,231 | 1,346,911 | 1,330,906 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|------------------------------------|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| Supplies | | | |
| Services | | | |
| 3100 Professional Services | 40,000 | 40,000 | 37,500 |
| Services Total | 40,000 | 40,000 | 37,500 |
| Capital | | | |
| Recreational Improvements | | | |
| Planning Conserv & Water Mgmt Impr | | | |
| Landfill | | | |
| Miscellaneous | | | |
| EXPENDITURE APPROPRIATION TOTAL | 40,000 | 40,000 | 37,500 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|--|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| 1110 Regular Salaries and Wages | 657,931 | 491,000 | 454,581 |
| 1120 Overtime | 2,500 | 1,500 | 1,239 |
| 1130 Temporary Salaries and Wages | 97,360 | 23,000 | 66,178 |
| 1140 Part-Time Help | 172,085 | 170,000 | 216,808 |
| 1150 Holiday Pay | 0 | 750 | 751 |
| 1245 Sick Leave Payments | 0 | 15,000 | 0 |
| 1250 Vacation Payments | 0 | 4,000 | 1,085 |
| 1320 Employee Medical and Dental Insurance | 170,484 | 133,100 | 74,477 |
| Salaries Total | 1,100,360 | 838,350 | 815,118 |
| Supplies | | | |
| 2100 Office Supplies, Books and Subscriptions | 750 | 750 | 244 |
| 2200 Operating Supplies | 102,150 | 83,800 | 93,482 |
| 2400 Equipment Parts | 400 | 100 | 66 |
| 2500 Grounds Maintenance Supplies | 2,600 | 1,000 | 1,221 |
| 2600 Building and Other Maintenance Supplies | 27,750 | 6,500 | 6,670 |
| 2700 Small Tools and Minor Equipment | 20,300 | 57,500 | 18,910 |
| 2800 Purchases for Resale | 10,000 | 3,500 | 9,033 |
| Supplies Total | 163,950 | 153,150 | 129,626 |
| Services | | | |
| 3100 Professional Services | 38,200 | 30,000 | 75,095 |
| 3300 Insurance Services and Premiums | 3,700 | 3,334 | 3,334 |
| 3400 Utilities | 60,700 | 60,000 | 59,640 |
| 3500 Rents and Leases | 500 | 300 | 259 |
| 3800 Equipment Repair and Maintenance Services | 1,500 | 500 | 2,412 |
| 3900 Other Services and Charges | 6,700 | 4,000 | 3,369 |
| 3903 Training and Development | 17,650 | 7,500 | 7,291 |
| Services Total | 128,950 | 105,634 | 151,400 |
| Capital | | | |
| 4300 Machinery and Equipment | 7,500 | 130,000 | 0 |
| Capital Total | 7,500 | 130,000 | 0 |
| Recreational Improvements | | | |
| | | | |
| Planning Conserv & Water Mgmt Impr | | | |
| | | | |
| Landfill | | | |
| | | | |
| Miscellaneous | | | |
| | | | |
| EXPENDITURE APPROPRIATION TOTAL | 1,400,760 | 1,227,134 | 1,096,144 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|---|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| Supplies | | | |
| 2200 Operating Supplies | 2,430 | 800 | 2,364 |
| 2400 Equipment Parts | 2,500 | 1,000 | 84 |
| 2500 Grounds Maintenance Supplies | 48,800 | 30,000 | 3,166 |
| 2600 Building and Other Maintenance Supplies | 1,000 | 1,000 | 0 |
| 2700 Small Tools and Minor Equipment | 26,840 | 9,000 | 13,584 |
| Supplies Total | 81,570 | 41,800 | 19,199 |
| Services | | | |
| 3100 Professional Services | 769,340 | 300,000 | 236,411 |
| 3105 Legal Services | 27,000 | 20,000 | 11,059 |
| 3300 Insurance Services and Premiums | 100 | 100 | 100 |
| 3400 Utilities | 40,000 | 36,000 | 35,783 |
| 3500 Rents and Leases | 15,200 | 4,200 | 0 |
| 3600 Structural and Grounds Repair and Maintenance Services | 615,320 | 350,000 | 194,902 |
| 3800 Equipment Repair and Maintenance Services | 24,000 | 24,000 | 23,322 |
| 3900 Other Services and Charges | 520,750 | 447,750 | 436,183 |
| Services Total | 2,011,710 | 1,182,050 | 937,760 |
| Capital | | | |
| 4100 Land | 530,000 | 60,000 | 73,393 |
| Capital Total | 530,000 | 60,000 | 73,393 |
| Recreational Improvements | | | |
| Planning Conserv & Water Mgmt Impr | | | |
| Landfill | | | |
| 8021 Leachate & Groundwater Systems-Blackwell | 2,200,000 | 0 | 0 |
| 8491 Grdwtr Monitoring Wells-Mallard Lake North | 15,000 | 50,000 | 116,727 |
| 8493 Cap & Slope Constr Stabil-Mallard Lake North | 300,000 | 374,000 | 234,840 |
| Landfill Total | 2,515,000 | 424,000 | 351,568 |
| Miscellaneous | | | |
| EXPENDITURE APPROPRIATION TOTAL | 5,138,280 | 1,707,850 | 1,381,920 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|---|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| Supplies | | | |
| 2500 Grounds Maintenance Supplies | 71,000 | 20,000 | 0 |
| 2700 Small Tools and Minor Equipment | 1,200 | 500 | 0 |
| Supplies Total | 72,200 | 20,500 | 0 |
| Services | | | |
| 3100 Professional Services | 65,000 | 50 | 17,206 |
| 3105 Legal Services | 10,000 | 10,000 | 11,620 |
| 3600 Structural and Grounds Repair and Maintenance Services | 420,000 | 100,000 | 51,796 |
| Services Total | 495,000 | 110,050 | 80,622 |
| Capital | | | |
| Recreational Improvements | | | |
| 5181 Structures-Mallard Lake | 0 | 0 | 95,408 |
| Recreational Improvements Total | 0 | 0 | 95,408 |
| Planning Conserv & Water Mgmt Impr | | | |
| Landfill | | | |
| Miscellaneous | | | |
| EXPENDITURE APPROPRIATION TOTAL | 567,200 | 130,550 | 176,031 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|---|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| Supplies | | | |
| 2700 Small Tools and Minor Equipment | 1,200 | 1,000 | 198 |
| Supplies Total | 1,200 | 1,000 | 198 |
| Services | | | |
| 3100 Professional Services | 86,300 | 6,300 | 6,242 |
| 3105 Legal Services | 7,500 | 4,000 | 570 |
| 3600 Structural and Grounds Repair and Maintenance Services | 220,000 | 110,000 | 99,825 |
| Services Total | 313,800 | 120,300 | 106,637 |
| Capital | | | |
| 4200 Operational Improvements and Structures | 40,000 | 0 | 0 |
| Capital Total | 40,000 | 0 | 0 |
| Recreational Improvements | | | |
| Planning Conserv & Water Mgmt Impr | | | |
| Landfill | | | |
| Miscellaneous | | | |
| EXPENDITURE APPROPRIATION TOTAL | 355,000 | 121,300 | 106,836 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|---|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| 1110 Regular Salaries and Wages | 870,696 | 685,541 | 753,432 |
| 1120 Overtime | 25,510 | 28,750 | 20,882 |
| 1130 Temporary Salaries and Wages | 839,300 | 695,000 | 705,909 |
| 1140 Part-Time Help | 397,522 | 60,850 | 61,999 |
| 1245 Sick Leave Payments | 0 | 0 | 14,213 |
| 1250 Vacation Payments | 0 | 2,834 | 12,112 |
| 1310 Pension and Social Security Costs | 330,407 | 189,500 | 639,506 |
| 1320 Employee Medical and Dental Insurance | 157,368 | 146,410 | 146,960 |
| 1340 Unemployment Compensation Insurance | 15,000 | 16,000 | 269 |
| Salaries Total | 2,635,803 | 1,824,885 | 2,355,282 |
| Supplies | | | |
| 2100 Office Supplies, Books and Subscriptions | 1,900 | 1,275 | 1,283 |
| 2200 Operating Supplies | 278,280 | 20,779 | 23,942 |
| 2300 Fuel and Lubricants | 41,000 | 34,000 | 40,014 |
| 2400 Equipment Parts | 5,550 | 1,550 | 1,332 |
| 2500 Grounds Maintenance Supplies | 325,330 | 314,500 | 321,701 |
| 2600 Building and Other Maintenance Supplies | 24,150 | 15,200 | 30,867 |
| 2700 Small Tools and Minor Equipment | 70,704 | 45,435 | 41,002 |
| 2800 Purchases for Resale | 280,500 | 235,000 | 248,523 |
| Supplies Total | 1,027,414 | 667,739 | 708,664 |
| Services | | | |
| 3100 Professional Services | 527,967 | 173,400 | 247,269 |
| 3300 Insurance Services and Premiums | 14,800 | 10,200 | 13,254 |
| 3400 Utilities | 203,460 | 134,000 | 129,811 |
| 3500 Rents and Leases | 217,880 | 197,745 | 192,547 |
| 3600 Structural and Grounds Repair and Maintenance Services | 78,000 | 64,200 | 11,577 |
| 3800 Equipment Repair and Maintenance Services | 43,538 | 20,400 | 19,670 |
| 3900 Other Services and Charges | 17,326 | 11,246 | 14,994 |
| 3903 Training and Development | 9,306 | 1,744 | 1,681 |
| Services Total | 1,112,277 | 612,935 | 630,803 |
| Capital | | | |
| 4200 Operational Improvements and Structures | 834,000 | 1,000 | 0 |
| 4300 Machinery and Equipment | 248,500 | 89,845 | 4,581 |
| Capital Total | 1,082,500 | 90,845 | 4,581 |
| Recreational Improvements | | | |
| | | | |
| Planning Conserv & Water Mgmt Impr | | | |
| | | | |
| Landfill | | | |
| | | | |
| Miscellaneous | | | |
| | | | |
| EXPENDITURE APPROPRIATION TOTAL | 5,857,994 | 3,196,404 | 3,699,330 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|--|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| 1110 Regular Salaries and Wages | 289,542 | 131,000 | 126,379 |
| 1120 Overtime | 0 | 1,300 | 143 |
| 1130 Temporary Salaries and Wages | 46,080 | 0 | 27,685 |
| 1250 Vacation Payments | 0 | 3,322 | 0 |
| 1320 Employee Medical and Dental Insurance | 78,685 | 26,620 | 42,159 |
| Salaries Total | 414,307 | 162,242 | 196,366 |
| Supplies | | | |
| 2200 Operating Supplies | 1,000 | 0 | 1,255 |
| 2500 Grounds Maintenance Supplies | 35,000 | 45,000 | 27,228 |
| Supplies Total | 36,000 | 45,000 | 28,483 |
| Services | | | |
| 3100 Professional Services | 1,399,984 | 2,600,000 | 2,621,248 |
| 3500 Rents and Leases | 0 | 0 | 960 |
| Services Total | 1,399,984 | 2,600,000 | 2,622,208 |
| Capital | | | |
| Recreational Improvements | | | |
| Planning Conserv & Water Mgmt Impr | | | |
| Landfill | | | |
| Miscellaneous | | | |
| EXPENDITURE APPROPRIATION TOTAL | 1,850,291 | 2,807,242 | 2,847,057 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|--|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| 1110 Regular Salaries and Wages | 483,689 | 0 | 0 |
| 1130 Temporary Salaries and Wages | 9,800 | 0 | 0 |
| 1320 Employee Medical and Dental Insurance | 78,685 | 0 | 0 |
| Salaries Total | 572,174 | 0 | 0 |
| Supplies | | | |
| 2100 Office Supplies, Books and Subscriptions | 1,650 | 0 | 0 |
| 2200 Operating Supplies | 4,300 | 0 | 0 |
| 2600 Building and Other Maintenance Supplies | 700 | 0 | 0 |
| 2700 Small Tools and Minor Equipment | 400 | 0 | 0 |
| Supplies Total | 7,050 | 0 | 0 |
| Services | | | |
| 3100 Professional Services | 40,000 | 0 | 0 |
| 3400 Utilities | 3,960 | 0 | 0 |
| 3800 Equipment Repair and Maintenance Services | 400 | 0 | 0 |
| 3900 Other Services and Charges | 5,815 | 0 | 0 |
| 3903 Training and Development | 8,000 | 0 | 0 |
| Services Total | 58,175 | 0 | 0 |
| Capital | | | |
| Recreational Improvements | | | |
| 5021 Structures-Blackwell | 52,000 | 0 | 0 |
| 5022 Trails-Blackwell | 500,000 | 0 | 0 |
| 5071 Structures-Danada | 100,000 | 0 | 0 |
| 5093 Restoration Egernan Woods | 425,000 | 0 | 0 |
| 5113 Restoration Fischer Woods | 450,000 | 0 | 0 |
| 5123 - Restoration FBD Butler Woods | 375,000 | 0 | 0 |
| 5163 Restoration Herrick Lake | 1,325,000 | 0 | 0 |
| 5232 Trails, Roads, Parking Lots-Pratt's Wayne Woods | 100,000 | 0 | 0 |
| 5282 Trails-Waterfall Glen | 100,000 | 0 | 0 |
| 5323 Restoration West Chicago | 150,000 | 0 | 0 |
| 5341 Structures-Willowbrook | 150,000 | 0 | 0 |
| 5454 Other Improvements - District Wide | 15,000 | 0 | 0 |
| 5463 Restoration Hickory Grove | 165,000 | 0 | 0 |
| Recreational Improvements Total | 3,907,000 | 0 | 0 |
| Planning Conserv & Water Mgmt Impr | | | |
| 6450 Water Management-District Wide | 100,000 | 0 | 0 |
| Planning Conserv & Water Mgmt Impr | 100,000 | 0 | 0 |
| Landfill | | | |
| Miscellaneous | | | |
| 9400 Reservers | 525,000 | 0 | 0 |
| Miscellaneous Total | 525,000 | 0 | 0 |
| EXPENDITURE APPROPRIATION TOTAL | 5,169,399 | 0 | 0 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|-------------------------------------|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| Supplies | | | |
| Services | | | |
| Capital | | | |
| Recreational Improvements | | | |
| Planning Conserv & Water Mgmt Impr | | | |
| Landfill | | | |
| Miscellaneous | | | |
| 9101 Bond Principal | 18,679,125 | 17,670,125 | 7,721,129 |
| 9102 Interest on Bonds | 3,559,900 | 4,252,325 | 13,251,721 |
| 9103 Fiscal Agent Fees | 0 | 0 | 1,835 |
| 9104 Trans Refund/Defeasance Escrow | 0 | 0 | 784 |
| Miscellaneous Total | 22,239,025 | 21,922,450 | 20,975,470 |
| EXPENDITURE APPROPRIATION TOTAL | 22,239,025 | 21,922,450 | 20,975,470 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|--|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| Supplies | | | |
| Services | | | |
| 3100 Professional Services | 0 | 71,250 | 57,841 |
| Services Total | 0 | 71,250 | 57,841 |
| Capital | | | |
| 4200 Operational Improvements and Structures | 0 | 815,000 | 319,012 |
| 4300 Machinery and Equipment | 1,487,500 | 0 | 1,095,926 |
| Capital Total | 1,487,500 | 815,000 | 1,414,938 |
| Recreational Improvements | | | |
| 5022 Trails-Blackwell | 28,558 | 4,052 | 0 |
| 5302 Trails-West Branch | 112,321 | 0 | 0 |
| 5332 Trails-West Dupage Woods | 0 | 11,592 | 0 |
| 5352 Trails-Winfield Mounds | 62,023 | 9,009 | 0 |
| 5452 Trails-District Wide | 30,000 | 0 | 0 |
| 5454 Other Improvements - District Wide | 179,860 | 8,140 | 0 |
| 5752 Trails, Roads, Parking Lots-Dunham | 416,090 | 95,910 | 0 |
| 5754 Roads & Parking Lots-Dunham | 0 | 0 | 2,101 |
| Recreational Improvements Total | 828,852 | 128,703 | 2,101 |
| Planning Conserv & Water Mgmt Impr | | | |
| 6263 Erosion Control-Timber Ridge | 50,000 | 165,000 | 3,922 |
| Planning Conserv & Water Mgmt Impr | 50,000 | 165,000 | 3,922 |
| Landfill | | | |
| Miscellaneous | | | |
| EXPENDITURE APPROPRIATION TOTAL | 2,366,352 | 1,179,953 | 1,478,802 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|--|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| Supplies | | | |
| Services | | | |
| 3100 Professional Services | 281,716 | 323,841 | 11,046 |
| Services Total | 281,716 | 323,841 | 11,046 |
| Capital | | | |
| 4200 Operational Improvements and Structures | 0 | 0 | 7,058 |
| 4400 Golf Course Improvements | 80,700 | 0 | 0 |
| Capital Total | 80,700 | 0 | 7,058 |
| Recreational Improvements | | | |
| 5391 Structures-Oak Meadows | 6,785,000 | 6,004,953 | 2,038,858 |
| 5393 Grounds Restoration-Oak Meadows | 47,081 | 0 | 239 |
| Recreational Improvements Total | 6,832,081 | 6,004,953 | 2,039,097 |
| Planning Conserv & Water Mgmt Impr | | | |
| 6390 Water Management-Oak Meadows | 232,552 | 164,000 | 170,400 |
| Planning Conserv & Water Mgmt Impr | 232,552 | 164,000 | 170,400 |
| Landfill | | | |
| Miscellaneous | | | |
| EXPENDITURE APPROPRIATION TOTAL | 7,427,049 | 6,492,794 | 2,227,600 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|------------------------------------|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| Supplies | | | |
| Services | | | |
| Capital | | | |
| Recreational Improvements | | | |
| 5021 Structures-Blackwell | 11,700 | 9,300 | 11,254 |
| Recreational Improvements Total | 11,700 | 9,300 | 11,254 |
| Planning Conserv & Water Mgmt Impr | | | |
| Landfill | | | |
| Miscellaneous | | | |
| EXPENDITURE APPROPRIATION TOTAL | 11,700 | 9,300 | 11,254 |

| | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|--|-------------------|---------------------|-------------------|
| EXPENDITURES | | | |
| Salaries | | | |
| Supplies | | | |
| Services | | | |
| 3100 Professional Services | 234,400 | 71,250 | 0 |
| Services Total | 234,400 | 71,250 | 0 |
| Capital | | | |
| 4200 Operational Improvements and Structures | 1,355,000 | 815,000 | 0 |
| Capital Total | 1,355,000 | 815,000 | 0 |
| Recreational Improvements | | | |
| Planning Conserv & Water Mgmt Impr | | | |
| Landfill | | | |
| Miscellaneous | | | |
| EXPENDITURE APPROPRIATION TOTAL | 1,589,400 | 886,250 | 0 |


STATE OF ILLINOIS)
)SS
COUNTY OF DU PAGE)

I, JUDITH A. MALAHY, SECRETARY OF THE FOREST PRESERVE
COMMISSION OF DUPAGE COUNTY IN THE STATE OF ILLINOIS, AND
KEEPER OF THE RECORDS AND FILES THEREOF, DO HEREBY
CERTIFY THE FOREGOING TO BE A TRUE AND CORRECT COPY OF

ORDINANCE #20-290

EXECUTED AT THE DISTRICT HEADQUARTERS, 3 SOUTH 580 NAPERVILLE
ROAD, WHEATON, ILLINOIS, ON THE 15th DAY OF DECEMBER A.D., 2020.

GIVEN UNDER MY HAND AND OFFICIAL SEAL AT WHEATON,
ILLINOIS, THIS 16th DAY OF DECEMBER A.D., 2020.



SECRETARY
FOREST PRESERVE COMMISSION
DU PAGE COUNTY, ILLINOIS

RESOLUTION NO. 20-292

A RESOLUTION SPECIFICALLY IDENTIFYING AUTHORIZATION OF VEHICLE AND
EQUIPMENT PURCHASES AS SET FORTH IN ORDINANCE NO. 20-290 FOR THE
CALENDAR YEAR 2021

WHEREAS, the Annual Appropriation Ordinance No. 20-290 for the Forest Preserve District of DuPage County for the Calendar Year 2021 identified the budgeted amounts for purchase of vehicles and equipment within both the District's Capital Improvement, Repair, or Replacement Fund, and Golf Fund; and

WHEREAS, the District shall when applicable advertise for bids in accordance with Section 8(b) of the Downstate Forest Preserve District Act; 70 ILCS 805/8, which provides that all contracts for supplies, material or work in excess of \$20,000 shall be let to the lowest responsible bidder after due advertisement; and

WHEREAS, the Board believes that a list of specific vehicle and equipment purchases would be appropriate.

NOW, THEREFORE, BE IT RESOLVED by the President and Board of Commissioners of the Forest Preserve District of DuPage County, as follows:

1. The preambles set forth above are incorporated herein and made a part of this resolution.
2. A list of specific vehicle and equipment purchases is attached as Exhibit "A" to this Resolution.
3. The Executive Director is authorized to approve the purchase of vehicles and equipment based upon the list found in Exhibit "A".

The Secretary is further directed to attach a certified copy of this resolution to Ordinance No. 20-290 entitled "Annual Appropriation Ordinance, Forest Preserve District of DuPage County, Illinois, Calendar Year 2021".

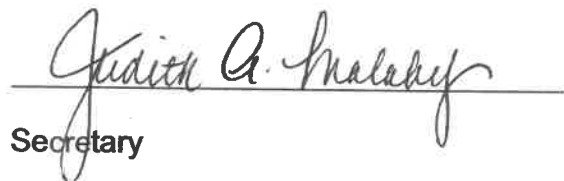
PASSED AND APPROVED by the President and Board of Commissioners of the Forest Preserve District of DuPage County this 15th day of December, 2020.

APPROVED:

ATTEST:



President



Secretary

Exhibit "A" to Resolution #20-292
CY 2021 Capital Equipment Request Detail

| | Equipment | Total |
|------------------|---|------------------|
| Fund: 131 | Golf Fund | |
| | Used Rough Mower | 30,000 |
| | Riding Tee Mower | 32,000 |
| | Mid Duty Utility Vehicle | 10,000 |
| | Mid Duty Utility Vehicle | 10,000 |
| | Riding Tee Mower | 32,000 |
| | Heavy Duty Utility Vehicle | 25,000 |
| | Mid Duty Utility Vehicle | 10,000 |
| | Mid Duty Utility Vehicle | 10,000 |
| | Mid Duty Utility Vehicle | 10,000 |
| | Topdress Spreader | 34,500 |
| | Mid Duty Utility Vehicle | 10,000 |
| | Heavy Duty Utility Vehicle | 25,000 |
| | Mid Duty Utility Vehicle | 10,000 |
| | Total | 248,500 |
| Fund: 500 | Capital Improvement, Repair or Replacement Fund | |
| | LPG Conversions (All Depts) | 84,000 |
| | Ford F250 w/plow & tow pkg | 38,000 |
| | Ford F250 w/plow & tow pkg | 38,000 |
| | Ford F350 w/liftgate & plow (#466 - Site Operations) | 40,000 |
| | 100 Gallon Fire Pumper (#P0266 - Site Operations) | 10,000 |
| | Ford F250 w/plow (#574 - Site Operations) | 38,000 |
| | Ford F250 w/plow & side box (#484 - Site Operations) | 38,000 |
| | Tractor (#T0037 - Danada) | 48,000 |
| | Ford Transit Van (#028 - Facilities) | 36,000 |
| | Ford F550 w/service body & 7500 lb crane (#077 and #344 - Facilities) | 135,000 |
| | Ford Transit Van (#395 - Facilities) | 36,000 |
| | New Mini Excavator (Facilities) | 55,000 |
| | New Holland Skid Steer L234 (#T0187 - Facilities) | 65,000 |
| | Ford F250 w/plow prep (#026 - Fullersburg) | 38,000 |
| | Mini Skid Steer (#T0194 - Grounds/Landscaping) | 35,000 |
| | Aluminum Utility Trailer (#TR136 - Grounds/Landscaping) | 7,500 |
| | Peterbilt 348 Cab/Dump body (#186 - Grounds/Roads) | 155,000 |
| | Ford F350 w/liftgate & plow (#463 - Grounds/Roads) | 40,000 |
| | Ford F250 w/plow prep (#452 - Grounds/Trails) | 38,000 |
| | Paver (#PV003 - Grounds/Trails) | 90,000 |
| | New Aluminum Small Utility Trailer (Grounds/Trails) | 7,000 |
| | Kubota Track Skid Steer (#T0210 - Grounds/Trails) | 68,000 |
| | Ford Interceptor Hybrid (#475 - Law Enforcement) | 42,000 |
| | Ford Interceptor Hybrid (#481 - Law Enforcement) | 42,000 |
| | Ford Interceptor Hybrid (#482 - Law Enforcement) | 42,000 |
| | Ford Interceptor Hybrid (#483 - Law Enforcement) | 42,000 |
| | Gator XUV (#T0228 - NRM) | 16,000 |
| | Gator XUV (#T0229 - NRM) | 16,000 |
| | New - Seed Stripper (NRM) | 18,000 |
| | Ford F250 w/plow prep (#068 - Ecology) | 38,000 |
| | Ford F250 w/plow prep (#360 - Ecology) | 38,000 |
| | New - Enclosed Trailer (Ecology) | 16,000 |
| | Ford F250 w/plow prep (#353LV - USRC) | 38,000 |
| | Total | 1,487,500 |
| | Grand Total | 1,736,000 |

RESOLUTION NO. 20-291

TO RECEIVE THE TREASURER'S CERTIFICATE OF ESTIMATED REVENUE SOURCES, AS REQUIRED BY SECTION 18-50 OF THE PROPERTY TAX CODE, FOR THE CALENDAR YEAR 2021 AND TO PLACE IT ON FILE WITH THE COUNTY CLERK'S OFFICE OF DU PAGE COUNTY, ILLINOIS


WHEREAS, the Treasurer, in the capacity of chief fiscal officer for the Forest Preserve District of DuPage County, is required to file an estimate of revenues, by source, that are anticipated to be received by the Forest Preserve District for Calendar Year 2021 and,

WHEREAS, the Treasurer's Certificate of Estimated Revenue By Sources (attached as Exhibit "A" to this resolution) provides compliance with Section 18-50 of the Property Tax code (35 ILCS 200/18-50).

NOW, THEREFORE, BE IT RESOLVED by the President and Board of Commissioners of the Forest Preserve District of DuPage County that the attached Treasurer's Certificate of Estimated Revenue by Sources be received by the Board and placed on file with the County Clerk of DuPage County, Illinois.

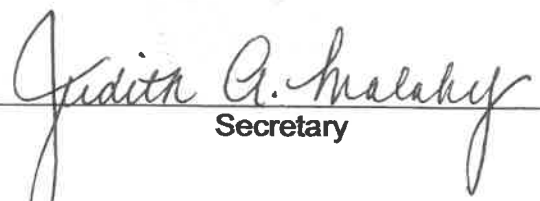
PASSED AND APPROVED by the President and Board of Commissioners of the Forest Preserve District of DuPage County this 15th day of December, 2020.

APPROVED:



President

ATTEST:



Secretary

**EXHIBIT "A" TO
RESOLUTION NO. 20-291**

**TREASURER'S CERTIFICATE OF ESTIMATED REVENUE SOURCES
AS REQUIRED BY SECTION 18-50 OF THE PROPERTY TAX CODE**

FOR THE CALENDAR YEAR 2021

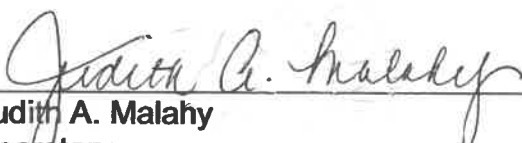
I, Timothy P. Whelan, duly appointed Treasurer of the Forest Preserve District of DuPage County, Illinois, hereby certify that the estimated revenue, by sources, for the Forest Preserve District of DuPage County, Illinois, for the Calendar Year 2021 totals \$87,084,248 which is summarized in Exhibit "1" and detailed in Exhibit "2", both of which are attached hereto and made a part hereof.



Timothy P. Whelan
Treasurer
Forest Preserve District
Of DuPage County, Illinois

December 15, 2020

Date



Judith A. Malahy
Secretary
Forest Preserve District
Of DuPage County, Illinois

December 15, 2020

Date

Forest Preserve DuPage County
Exhibit #1 to Resolution 20-291
Treasurer's Certificate Revenue Summary
All Funds 2021

| | Total | All Tax Supported Funds | All Landfill Funds | Golf Fund | Endowment Fund | Wetland Aquatic & Riparian Fund | Debt Service Fund | Capital Improvement Fund | Oak Meadows Improvement Fund | Fleet Building Construction Fund | Building Renewal Fund |
|--|--------------------------|-------------------------------|--------------------------|-------------------------|-------------------|--|--------------------------|--------------------------------|---------------------------------------|--|-----------------------------|
| <i>Taxes</i> | | | | | | | | | | | |
| Property Taxes | 51,279,025 | 29,040,000 | 0 | 0 | 0 | 0 | 22,239,025 | 0 | 0 | 0 | 0 |
| Non-Property Taxes | 1,075,000 | 1,075,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | <u>52,354,025</u> | <u>30,115,000</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>22,239,025</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Fees & Permits</i> | | | | | | | | | | | |
| Permits | 569,095 | 569,095 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Fees | 378,730 | 378,730 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sales and Service Fees | 5,553,480 | 318,530 | 0 | 5,234,950 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | <u>6,501,305</u> | <u>1,266,355</u> | <u>0</u> | <u>5,234,950</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Intergovernmental Revenues</i> | | | | | | | | | | | |
| Grants and Reimbursements | 2,250,193 | 384,193 | 0 | 0 | 0 | 1,866,000 | 0 | 0 | 0 | 0 | 0 |
| | <u>2,250,193</u> | <u>384,193</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>1,866,000</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Other Income</i> | | | | | | | | | | | |
| Cropland Conversions | 73,875 | 73,875 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Easement Fees and Defaults | 460,000 | 460,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Court Fines | 65,500 | 65,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Investment Income | 6,600,500 | 209,000 | 5,818,000 | 25,000 | 67,000 | 49,000 | 54,500 | 172,000 | 4,000 | 2,000 | 200,000 |
| Rents and Royalties | 102,120 | 102,120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Private Sector Support | 552,000 | 2,000 | 0 | 0 | 550,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 580,662 | 416,662 | 0 | 14,000 | 0 | 0 | 0 | 150,000 | 0 | 0 | 0 |
| | <u>8,434,657</u> | <u>1,329,157</u> | <u>5,818,000</u> | <u>39,000</u> | <u>617,000</u> | <u>49,000</u> | <u>54,500</u> | <u>322,000</u> | <u>4,000</u> | <u>2,000</u> | <u>200,000</u> |
| <i>Revenue Total</i> | 69,540,180 | 33,094,705 | 5,818,000 | 5,273,950 | 617,000 | 1,915,000 | 22,293,525 | 322,000 | 4,000 | 2,000 | 200,000 |
| <i>Transfers and Fund Balance</i> | 17,544,068 | 6,587,252 | 242,480 | 584,044 | (617,000) | (64,709) | (54,500) | 2,044,352 | 7,423,049 | 9,700 | 1,389,400 |
| <i>TOTAL SOURCES OF FUNDS</i> | <u>87,084,248</u> | <u>39,681,957</u> | <u>6,060,480</u> | <u>5,857,994</u> | <u>0</u> | <u>1,850,291</u> | <u>22,239,025</u> | <u>2,366,352</u> | <u>7,427,049</u> | <u>11,700</u> | <u>1,589,400</u> |

**Forest Preserve DuPage County
Exhibit #1 to Resolution #20-291
Treasurer's Certificate Revenue Summary
Tax Supported Funds 2021**

| | Tax Supported Funds Total | General 010 | Liability 020 | IL Municipal Retirement 030 | Social Security 035 | Audit 040 | Zoological 050 | Construction & Development 221 |
|--|---------------------------------|--------------------------|-----------------------|-----------------------------------|---------------------------|----------------------|-------------------------|--------------------------------------|
| <i>Taxes</i> | | | | | | | | |
| Property Taxes | 29,040,000 | 22,500,000 | 250,000 | 2,000,000 | 1,250,000 | 40,000 | 1,000,000 | 2,000,000 |
| Non-Property Taxes | 1,075,000 | 775,000 | 0 | 0 | 0 | 0 | 50,000 | 250,000 |
| | <u>30,115,000</u> | <u>23,275,000</u> | <u>250,000</u> | <u>2,000,000</u> | <u>1,250,000</u> | <u>40,000</u> | <u>1,050,000</u> | <u>2,250,000</u> |
| <i>Fees & Permits</i> | | | | | | | | |
| Permits | 569,095 | 569,095 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Fees | 378,730 | 359,730 | 0 | 0 | 0 | 0 | 19,000 | 0 |
| Sales and Service Fees | 318,530 | 303,530 | 0 | 0 | 0 | 0 | 15,000 | 0 |
| | <u>1,266,355</u> | <u>1,232,355</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>34,000</u> | <u>0</u> |
| <i>Intergovernmental Revenues</i> | | | | | | | | |
| Grants and Reimbursements | 384,193 | 84,193 | 0 | 0 | 0 | 0 | 0 | 300,000 |
| | <u>384,193</u> | <u>84,193</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>300,000</u> |
| <i>Other Income</i> | | | | | | | | |
| Cropland Conversions | 73,875 | 73,875 | 0 | 0 | 0 | 0 | 0 | 0 |
| Easement Fees and Defaults | 460,000 | 460,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Court Fines | 65,500 | 65,500 | 0 | 0 | 0 | 0 | 0 | 0 |
| Investment Income | 209,000 | 123,000 | 22,000 | 29,000 | 17,000 | 1,000 | 17,000 | 0 |
| Rents and Royalties | 102,120 | 102,120 | 0 | 0 | 0 | 0 | 0 | 0 |
| Private Sector Support | 2,000 | 2,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 416,662 | 227,662 | 0 | 0 | 0 | 0 | 189,000 | 0 |
| | <u>1,329,157</u> | <u>1,054,157</u> | <u>22,000</u> | <u>29,000</u> | <u>17,000</u> | <u>1,000</u> | <u>206,000</u> | <u>0</u> |
| <i>Revenue Total</i> | 33,094,705 | 25,645,705 | 272,000 | 2,029,000 | 1,267,000 | 41,000 | 1,290,000 | 2,550,000 |
| <i>Transfers and Fund Balance</i> | 6,587,252 | 2,812,958 | 138,000 | 695,903 | 211,231 | (1,000) | 110,760 | 2,619,399 |
| <i>TOTAL SOURCES OF FUNDS</i> | <u>39,681,957</u> | <u>28,458,663</u> | <u>410,000</u> | <u>2,724,903</u> | <u>1,478,231</u> | <u>40,000</u> | <u>1,400,760</u> | <u>5,169,399</u> |

**Forest Preserve DuPage County
Exhibit #1 to Resolution #20-291
Treasurer's Certificate Revenue Summary
Landfill Funds 2021**

| | Landfill Funds Total | Environmental Responsibility 070 | District-Wide Environmental 075 | Mallard Lake Landfill Expense 080 | Mallard Lake Non-Landfill Improvement 081 | Greene Valley Landfill Expense 085 | Greene Valley Non-Landfill Improvement 086 |
|--|----------------------------|--|---------------------------------------|--|--|---|---|
| <i>Other Income</i> | | | | | | | |
| Investment Income | 5,818,000 | 51,000 | 1,588,000 | 2,112,000 | 6,000 | 2,059,000 | 2,000 |
| <i>Revenue Total</i> | 5,818,000 | 51,000 | 1,588,000 | 2,112,000 | 6,000 | 2,059,000 | 2,000 |
| <i>Transfers and Fund Balance</i> | 242,480 | (51,000) | 3,550,280 | (1,544,800) | (6,000) | (1,704,000) | (2,000) |
| <i>TOTAL SOURCES OF FUNDS</i> | 6,060,480 | 0 | 5,138,280 | 567,200 | 0 | 355,000 | 0 |

Forest Preserve DuPage County
Exhibit #2 to Resolution #20-291
Treasurer's Certificate Revenue Summary
2021

| Description | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|---|-------------------|---------------------|-------------------|
| REVENUES | | | |
| Taxes | | | |
| 1100 Current Levy | 51,279,025 | 50,841,950 | 50,915,904 |
| 1110 Prior Levies | 0 | 56 | 46,656 |
| 1130 Other Property Taxes | 0 | 1 | 249 |
| 1200 Personal Property Replacement Tax | 1,075,000 | 1,094,784 | 1,295,640 |
| Taxes Total | 52,354,025 | 51,936,791 | 52,258,449 |
| Fees & Permits | | | |
| 2100 Picnic | 86,000 | 47,500 | 86,088 |
| 2110 Camping | 40,000 | 33,000 | 40,115 |
| 2120 Special Use | 64,545 | 24,274 | 63,609 |
| 2151 Model Aircraft | 6,000 | 6,000 | 6,435 |
| 2160 Other/Add-ons (Tents, Grills, etc.) | 7,800 | 325 | 10,120 |
| 2500 Boat (Annual & Daily) | 33,750 | 45,000 | 26,557 |
| 2510 Replacement/Amended Permits (Any Type) | 1,000 | 1,200 | 880 |
| 2710 Dog (Annual & Daily) | 330,000 | 330,000 | 308,967 |
| 2715 Tubing/Snow Shoes Rental | 8,000 | 4,500 | 12,955 |
| 2720 Firewood | 7,000 | 6,500 | 3,269 |
| 2725 Other Fees | 0 | 145 | 75 |
| 2735 Summer Camp | 183,925 | 7,190 | 0 |
| 2740 Educational Programs | 82,275 | 1,250 | 139,602 |
| 2745 Equestrian Program | 32,070 | 1,000 | 69,743 |
| 2755 Hayrides | 12,250 | 3,500 | 10,342 |
| 2765 Participation Fees | 53,210 | 12,295 | 95,348 |
| 2841 Facilities Rental | 63,570 | 50 | 69,151 |
| 2845 Food | 181,200 | 68,200 | 169,152 |
| 2846 Non-Alcoholic Beverages | 80,000 | 71,500 | 62,233 |
| 2847 Beer/Wine | 336,000 | 307,500 | 302,464 |
| 2848 Liquor | 73,000 | 52,000 | 73,169 |
| 2849 Other | 1,006,210 | 97,265 | 142,799 |
| 2850 Cash Over & Short | 0 | 0 | 402 |
| 2855 Boats Rentals | 125,000 | 0 | 123,786 |
| 2860 Range Fees | 85,000 | 0 | 0 |
| 2861 Greens Fees | 2,605,000 | 2,660,000 | 2,128,365 |
| 2862 Equipment Rental Fees | 836,000 | 749,910 | 695,189 |
| 2864 Pro Shop Sales | 137,500 | 118,000 | 123,278 |
| 2866 Residential Cards | 0 | 0 | 20,772 |
| 2867 Service Charge | 25,000 | 640 | 23,385 |
| Fees & Permits Total | 6,501,305 | 4,648,744 | 4,808,250 |
| Intergovernmental Revenues | | | |
| 3310 State | 1,481,240 | 1,769,000 | 4,187,916 |
| 3320 Local | 8,953 | 0 | 271,949 |
| 3330 Federal | 760,000 | 0 | 1,925 |
| 3400 Other | 0 | 0 | 5,726 |
| Intergovernmental Revenues Total | 2,250,193 | 1,769,000 | 4,467,516 |
| Other Income | | | |
| 4100 Cropland Conversions | 73,875 | 73,875 | 38,438 |
| 4200 Easement Fees & Defaults | 460,000 | 552,000 | 68,862 |
| 4300 Court Fines | 65,500 | 77,675 | 41,779 |
| 4400 Investment Income | 6,600,500 | 6,611,043 | 14,292,969 |

FUND: ALL FUNDS

Forest Preserve DuPage County
Exhibit #2 to Resolution #20-291
Treasurer's Certificate Revenue Summary
2021

| Description | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|--|--------------------------|--------------------------|--------------------------|
| 4505 Landfill Gas Royalties | 48,000 | 48,000 | 52,245 |
| 4531 Guard Residence Maintenance Fees | 36,120 | 34,830 | 33,325 |
| 4600 Interfund Transfers In - Services Provided | 18,000 | 0 | 18,000 |
| 4850 Private Sector Support | 552,000 | 352,000 | 373,903 |
| 4900 Other Nontaxable | 157,732 | 22,812 | 132,959 |
| 4920 Donations | 257,930 | 209,152 | 114,384 |
| 4922 Sponsorships | 1,000 | 0 | 85 |
| 6100 Sale of General Fixed Assets | 164,000 | 186,097 | 163,089 |
| 6200 Gain (Loss) on Disposal of Fixed Assets | 0 | 0 | (38,731) |
| 6300 Compensation - Loss of General Fixed Assets | 0 | 1,887 | 0 |
| Other Income Total | 8,434,657 | 8,169,371 | 15,291,307 |
| REVENUE TOTAL | <u>69,540,180</u> | <u>66,523,906</u> | <u>76,825,522</u> |
| Transfers and Fund Balance | 17,544,068 | 3,791,181 | (12,620,123) |
| TOTAL SOURCES OF FUNDS | <u>87,084,248</u> | <u>70,315,087</u> | <u>64,205,399</u> |

Forest Preserve DuPage County
Exhibit #2 to Resolution #20-291
Treasurer's Certificate Revenue Summary
2021

| Description | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|---|-------------------|---------------------|-------------------|
| REVENUES | | | |
| Taxes | | | |
| 1100 Current Levy | 22,500,000 | 21,604,500 | 21,371,376 |
| 1110 Prior Levies | 0 | 0 | 14,016 |
| 1130 Other Property Taxes | 0 | 0 | 109 |
| 1200 Personal Property Replacement Tax | 775,000 | 1,049,737 | 1,237,807 |
| Taxes Total | 23,275,000 | 22,654,237 | 22,623,308 |
| Fees & Permits | | | |
| 2100 Picnic | 86,000 | 47,500 | 86,088 |
| 2110 Camping | 40,000 | 33,000 | 40,115 |
| 2120 Special Use | 64,545 | 24,274 | 63,609 |
| 2151 Model Aircraft | 6,000 | 6,000 | 6,435 |
| 2160 Other/Add-ons (Tents, Grills, etc.) | 7,800 | 325 | 10,120 |
| 2500 Boat (Annual & Daily) | 33,750 | 45,000 | 26,557 |
| 2510 Replacement/Amended Permits (Any Type) | 1,000 | 1,200 | 880 |
| 2710 Dog (Annual & Daily) | 330,000 | 330,000 | 308,967 |
| 2715 Tubing/Snow Shoes Rental | 8,000 | 4,500 | 12,955 |
| 2720 Firewood | 7,000 | 6,500 | 3,269 |
| 2725 Other Fees | 0 | 145 | 75 |
| 2735 Summer Camp | 174,925 | 7,190 | 0 |
| 2740 Educational Programs | 72,275 | (1,750) | 115,715 |
| 2745 Equestrian Program | 32,070 | 1,000 | 69,743 |
| 2755 Hayrides | 12,250 | 3,500 | 10,342 |
| 2765 Participation Fees | 53,210 | 12,295 | 95,348 |
| 2841 Facilities Rental | 63,320 | 0 | 69,051 |
| 2849 Other | 114,210 | 94,265 | 123,356 |
| 2850 Cash Over & Short | 0 | 0 | (195) |
| 2855 Boats Rentals | 125,000 | 0 | 123,786 |
| 2862 Equipment Rental Fees | 1,000 | (90) | 2,502 |
| Fees & Permits Total | 1,232,355 | 614,854 | 1,168,718 |
| Intergovernmental Revenues | | | |
| 3310 State | 80,240 | 169,000 | 3,875 |
| 3320 Local | 3,953 | 0 | 63,390 |
| 3330 Federal | 0 | 0 | 1,925 |
| 3400 Other | 0 | 0 | 5,726 |
| Intergovernmental Revenues Total | 84,193 | 169,000 | 74,916 |
| Other Income | | | |
| 4100 Cropland Conversions | 73,875 | 73,875 | 38,438 |
| 4200 Easement Fees & Defaults | 460,000 | 552,000 | 68,862 |
| 4300 Court Fines | 65,500 | 77,675 | 41,779 |
| 4400 Investment Income | 123,000 | 40,089 | 178,088 |
| 4505 Landfill Gas Royalties | 48,000 | 48,000 | 41,796 |
| 4531 Guard Residence Maintenance Fees | 36,120 | 34,830 | 33,325 |
| 4600 Interfund Transfers In - Services Provided | 18,000 | 0 | 18,000 |
| 4850 Private Sector Support | 2,000 | 2,000 | 0 |
| 4900 Other Nontaxable | 157,732 | 20,062 | 110,705 |
| 4920 Donations | 69,930 | 59,152 | 56,665 |
| Other Income Total | 1,054,157 | 907,683 | 587,658 |
| REVENUE TOTAL | 25,645,705 | 24,345,774 | 24,454,600 |

Forest Preserve DuPage County
Exhibit #2 to Resolution #20-291
Treasurer's Certificate Revenue Summary
2021

| Description | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|-------------------------------|-------------------|---------------------|-------------------|
| Transfers and Fund Balance | 2,812,959 | 1,703,065 | 1,940,510 |
| TOTAL SOURCES OF FUNDS | 28,458,664 | 26,048,839 | 26,395,110 |

Forest Preserve DuPage County
Exhibit #2 to Resolution #20-291
Treasurer's Certificate Revenue Summary
2021

| Description | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|---|-------------------|---------------------|-------------------|
| REVENUES | | | |
| Taxes | | | |
| 1100 Current Levy | 250,000 | 250,000 | 318,713 |
| 1110 Prior Levies | 0 | 0 | 177 |
| 1130 Other Property Taxes | 0 | 0 | 2 |
| Taxes Total | 250,000 | 250,000 | 318,892 |
| Fees & Permits | | | |
| Intergovernmental Revenues | | | |
| 3320 Local | 0 | 0 | 18 |
| Intergovernmental Revenues Total | 0 | 0 | 18 |
| Other Income | | | |
| 4400 Investment Income | 22,000 | 48,263 | 66,019 |
| Other Income Total | 22,000 | 48,263 | 66,019 |
| REVENUE TOTAL | 272,000 | 298,263 | 384,929 |
| Transfers and Fund Balance | 138,000 | 111,737 | 15,671 |
| TOTAL SOURCES OF FUNDS | 410,000 | 410,000 | 400,600 |

| Description | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|---|-------------------|---------------------|-------------------|
| REVENUES | | | |
| Taxes | | | |
| 1100 Current Levy | 2,000,000 | 2,700,000 | 2,511,902 |
| 1110 Prior Levies | 0 | 0 | 1,365 |
| 1130 Other Property Taxes | 0 | 0 | 12 |
| Taxes Total | 2,000,000 | 2,700,000 | 2,513,279 |
| Fees & Permits | | | |
| Intergovernmental Revenues | | | |
| 3320 Local | 0 | 0 | 139 |
| Intergovernmental Revenues Total | 0 | 0 | 139 |
| Other Income | | | |
| 4400 Investment Income | 29,000 | 60,880 | 56,295 |
| Other Income Total | 29,000 | 60,880 | 56,295 |
| REVENUE TOTAL | 2,029,000 | 2,760,880 | 2,569,713 |
| Transfers and Fund Balance | 695,903 | 27,230 | (228,872) |
| TOTAL SOURCES OF FUNDS | 2,724,903 | 2,788,110 | 2,340,841 |

Forest Preserve DuPage County
Exhibit #2 to Resolution #20-291
Treasurer's Certificate Revenue Summary
2021

| Description | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|---|-------------------|---------------------|-------------------|
| REVENUES | | | |
| Taxes | | | |
| 1100 Current Levy | 1,250,000 | 1,425,000 | 1,371,928 |
| 1110 Prior Levies | 0 | 0 | 23,923 |
| 1130 Other Property Taxes | 0 | 0 | 7 |
| Taxes Total | 1,250,000 | 1,425,000 | 1,395,858 |
| Fees & Permits | | | |
| Intergovernmental Revenues | | | |
| 3320 Local | 0 | 0 | 77 |
| Intergovernmental Revenues Total | 0 | 0 | 77 |
| Other Income | | | |
| 4400 Investment Income | 17,000 | 31,415 | 47,212 |
| Other Income Total | 17,000 | 31,415 | 47,212 |
| REVENUE TOTAL | 1,267,000 | 1,456,415 | 1,443,147 |
| Transfers and Fund Balance | 211,231 | (109,504) | (112,241) |
| TOTAL SOURCES OF FUNDS | 1,478,231 | 1,346,911 | 1,330,906 |

Forest Preserve DuPage County
Exhibit #2 to Resolution #20-291
Treasurer's Certificate Revenue Summary
2021

| Description | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|-----------------------------------|-------------------|---------------------|-------------------|
| REVENUES | | | |
| Taxes | | | |
| 1100 Current Levy | 40,000 | 40,000 | 0 |
| Taxes Total | 40,000 | 40,000 | 0 |
| Fees & Permits | | | |
| Intergovernmental Revenues | | | |
| Other Income | | | |
| 4400 Investment Income | 1,000 | 1,538 | 4,186 |
| Other Income Total | 1,000 | 1,538 | 4,186 |
| REVENUE TOTAL | 41,000 | 41,538 | 4,186 |
| Transfers and Fund Balance | (1,000) | (1,538) | 33,314 |
| Net Expenditures | 40,000 | 40,000 | 37,500 |
| TOTAL SOURCES OF FUNDS | 40,000 | 40,000 | 37,500 |

Forest Preserve DuPage County
Exhibit #2 to Resolution #20-291
Treasurer's Certificate Revenue Summary
2021

| Description | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|---|-------------------|---------------------|-------------------|
| REVENUES | | | |
| Taxes | | | |
| 1100 Current Levy | 1,000,000 | 900,000 | 917,039 |
| 1110 Prior Levies | 0 | 56 | 231 |
| 1130 Other Property Taxes | 0 | 1 | 5 |
| 1200 Personal Property Replacement Tax | 50,000 | 45,047 | 57,833 |
| Taxes Total | 1,050,000 | 945,104 | 975,108 |
| Fees & Permits | | | |
| 2735 Summer Camp | 9,000 | 0 | 0 |
| 2740 Educational Programs | 10,000 | 3,000 | 23,887 |
| 2849 Other | 15,000 | 3,000 | 16,218 |
| 2850 Cash Over & Short | 0 | 0 | (61) |
| Fees & Permits Total | 34,000 | 6,000 | 40,044 |
| Intergovernmental Revenues | | | |
| 3320 Local | 0 | 0 | 51 |
| Intergovernmental Revenues Total | 0 | 0 | 51 |
| Other Income | | | |
| 4400 Investment Income | 17,000 | 27,668 | 39,229 |
| 4900 Other Nontaxable | 0 | 0 | 80 |
| 4920 Donations | 188,000 | 150,000 | 57,720 |
| 4922 Sponsorships | 1,000 | 0 | 85 |
| Other Income Total | 206,000 | 177,668 | 97,114 |
| REVENUE TOTAL | | | |
| | 1,290,000 | 1,128,772 | 1,112,317 |
| Transfers and Fund Balance | 110,760 | 98,362 | (16,173) |
| TOTAL SOURCES OF FUNDS | 1,400,760 | 1,227,134 | 1,096,144 |

| Description | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|----------------------------|-------------------|---------------------|-------------------|
| REVENUES | | | |
| Taxes | | | |
| Fees & Permits | | | |
| Intergovernmental Revenues | | | |
| Other Income | | | |
| 4400 Investment Income | 51,000 | 53,717 | 108,820 |
| Other Income Total | 51,000 | 53,717 | 108,820 |
| REVENUE TOTAL | 51,000 | 53,717 | 108,820 |
| Transfers and Fund Balance | (51,000) | (53,717) | (108,820) |

| Description | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|-------------------------------|-------------------|---------------------|-------------------|
| REVENUES | | | |
| Taxes | | | |
| Fees & Permits | | | |
| Intergovernmental Revenues | | | |
| Other Income | | | |
| 4400 Investment Income | 1,588,000 | 1,547,940 | 3,847,265 |
| Other Income Total | 1,588,000 | 1,547,940 | 3,847,265 |
| REVENUE TOTAL | 1,588,000 | 1,547,940 | 3,847,265 |
| Transfers and Fund Balance | 3,550,280 | 159,910 | (2,465,345) |
| TOTAL SOURCES OF FUNDS | 5,138,280 | 1,707,850 | 1,381,920 |

Forest Preserve DuPage County
Exhibit #2 to Resolution #20-291
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2021

| Description | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|---|-------------------|---------------------|-------------------|
| REVENUES | | | |
| Taxes | | | |
| Fees & Permits | | | |
| Intergovernmental Revenues | | | |
| 3310 State | 0 | 0 | 410,056 |
| Intergovernmental Revenues Total | 0 | 0 | 410,056 |
| Other Income | | | |
| 4400 Investment Income | 2,112,000 | 2,083,207 | 5,010,343 |
| Other Income Total | 2,112,000 | 2,083,207 | 5,010,343 |
| REVENUE TOTAL | 2,112,000 | 2,083,207 | 5,420,399 |
| Transfers and Fund Balance | (1,544,800) | (1,952,657) | (5,244,368) |
| TOTAL SOURCES OF FUNDS | 567,200 | 130,550 | 176,031 |

| Description | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|----------------------------|-------------------|---------------------|-------------------|
| REVENUES | | | |
| Taxes | | | |
| Fees & Permits | | | |
| Intergovernmental Revenues | | | |
| Other Income | | | |
| 4400 Investment Income | 6,000 | 16,841 | 16,183 |
| Other Income Total | 6,000 | 16,841 | 16,183 |
| REVENUE TOTAL | 6,000 | 16,841 | 16,183 |
| Transfers and Fund Balance | (6,000) | (16,841) | (16,183) |

| Description | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|-------------------------------|-------------------|---------------------|-------------------|
| REVENUES | | | |
| Taxes | | | |
| Fees & Permits | | | |
| Intergovernmental Revenues | | | |
| Other Income | | | |
| 4400 Investment Income | 2,059,000 | 2,079,507 | 4,221,824 |
| Other Income Total | 2,059,000 | 2,079,507 | 4,221,824 |
| REVENUE TOTAL | 2,059,000 | 2,079,507 | 4,221,824 |
| Transfers and Fund Balance | (1,704,000) | (1,958,207) | (4,114,988) |
| TOTAL SOURCES OF FUNDS | 355,000 | 121,300 | 106,836 |

| Description | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|-----------------------------|-------------------|---------------------|-------------------|
| REVENUES | | | |
| Taxes | | | |
| Fees & Permits | | | |
| Intergovernmental Revenues | | | |
| Other Income | | | |
| 4400 Investment Income | 2,000 | 6,765 | 5,351 |
| 4505 Landfill Gas Royalties | 0 | 0 | 10,449 |
| Other Income Total | 2,000 | 6,765 | 15,800 |
| REVENUE TOTAL | 2,000 | 6,765 | 15,800 |
| Transfers and Fund Balance | (2,000) | (6,765) | (15,800) |

Forest Preserve DuPage County
Exhibit #2 to Resolution #20-291
Treasurer's Certificate Revenue Summary
2021

| Description | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|--|-------------------|---------------------|-------------------|
| REVENUES | | | |
| Taxes | | | |
| Fees & Permits | | | |
| 2841 Facilities Rental | 250 | 50 | 100 |
| 2845 Food | 181,200 | 68,200 | 169,152 |
| 2846 Non-Alcoholic Beverages | 80,000 | 71,500 | 62,233 |
| 2847 Beer/Wine | 336,000 | 307,500 | 302,464 |
| 2848 Liquor | 73,000 | 52,000 | 73,169 |
| 2849 Other | 877,000 | 0 | 3,225 |
| 2850 Cash Over & Short | 0 | 0 | 658 |
| 2860 Range Fees | 85,000 | 0 | 0 |
| 2861 Greens Fees | 2,605,000 | 2,660,000 | 2,128,365 |
| 2862 Equipment Rental Fees | 835,000 | 750,000 | 692,687 |
| 2864 Pro Shop Sales | 137,500 | 118,000 | 123,278 |
| 2866 Residential Cards | 0 | 0 | 20,772 |
| 2867 Service Charge | 25,000 | 640 | 23,385 |
| Fees & Permits Total | 5,234,950 | 4,027,890 | 3,599,488 |
| Intergovernmental Revenues | | | |
| Other Income | | | |
| 4400 Investment Income | 25,000 | 25,000 | 48,245 |
| 4900 Other Nontaxable | 0 | 2,750 | 22,174 |
| 6100 Sale of General Fixed Assets | 14,000 | 21,097 | 19,113 |
| 6200 Gain (Loss) on Disposal of Fixed Assets | 0 | 0 | (38,731) |
| 6300 Compensation - Loss of General Fixed Assets | 0 | 1,887 | 0 |
| Other Income Total | 39,000 | 50,734 | 50,801 |
| REVENUE TOTAL | 5,273,950 | 4,078,624 | 3,650,289 |
| Transfers and Fund Balance | 584,044 | (882,220) | 49,041 |
| TOTAL SOURCES OF FUNDS | 5,857,994 | 3,196,404 | 3,699,330 |

Forest Preserve DuPage County
Exhibit #2 to Resolution #20-291
Treasurer's Certificate Revenue Summary
2021

| Description | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|-----------------------------|-------------------|---------------------|-------------------|
| REVENUES | | | |
| Taxes | | | |
| Fees & Permits | | | |
| Intergovernmental Revenues | | | |
| Other Income | | | |
| 4400 Investment Income | 67,000 | 63,304 | 68,970 |
| 4850 Private Sector Support | 550,000 | 350,000 | 373,903 |
| Other Income Total | 617,000 | 413,304 | 442,873 |
| REVENUE TOTAL | 617,000 | 413,304 | 442,873 |
| Transfers and Fund Balance | (617,000) | (413,304) | (442,873) |

| Description | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|---|-------------------|---------------------|-------------------|
| REVENUES | | | |
| Taxes | | | |
| Fees & Permits | | | |
| Intergovernmental Revenues | | | |
| 3310 State | 1,101,000 | 1,600,000 | 3,773,984 |
| 3320 Local | 5,000 | 0 | 135,050 |
| 3330 Federal | 760,000 | 0 | 0 |
| Intergovernmental Revenues Total | 1,866,000 | 1,600,000 | 3,909,034 |
| Other Income | | | |
| 4400 Investment Income | 49,000 | 79,985 | 100,511 |
| Other Income Total | 49,000 | 79,985 | 100,511 |
| REVENUE TOTAL | 1,915,000 | 1,679,985 | 4,009,545 |
| Transfers and Fund Balance | (64,709) | 1,127,257 | (1,162,488) |
| TOTAL SOURCES OF FUNDS | 1,850,291 | 2,807,242 | 2,847,057 |

| Description | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|---|-------------------|---------------------|-------------------|
| REVENUES | | | |
| Taxes | | | |
| 1100 Current Levy | 2,000,000 | 0 | 0 |
| 1200 Personal Property Replacement Tax | 250,000 | 0 | 0 |
| Taxes Total | 2,250,000 | 0 | 0 |
| Fees & Permits | | | |
| Intergovernmental Revenues | | | |
| 3310 State | 300,000 | 0 | 0 |
| Intergovernmental Revenues Total | 300,000 | 0 | 0 |
| Other Income | | | |
| REVENUE TOTAL | 2,550,000 | 0 | 0 |
| Transfers and Fund Balance | 2,619,399 | 0 | 0 |
| TOTAL SOURCES OF FUNDS | 5,169,399 | 0 | 0 |

Forest Preserve DuPage County
Exhibit #2 to Resolution #20-291
Treasurer's Certificate Revenue Summary
2021

| Description | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|---|-------------------|---------------------|-------------------|
| REVENUES | | | |
| Taxes | | | |
| 1100 Current Levy | 22,239,025 | 21,922,450 | 22,524,947 |
| 1110 Prior Levies | 0 | 0 | 6,942 |
| 1130 Other Property Taxes | 0 | 0 | 114 |
| Taxes Total | 22,239,025 | 21,922,450 | 22,532,003 |
| Fees & Permits | | | |
| Intergovernmental Revenues | | | |
| 3320 Local | 0 | 0 | 1,246 |
| Intergovernmental Revenues Total | 0 | 0 | 1,246 |
| Other Income | | | |
| 4400 Investment Income | 54,500 | 74,556 | 166,981 |
| Other Income Total | 54,500 | 74,556 | 166,981 |
| REVENUE TOTAL | 22,293,525 | 21,997,006 | 22,700,230 |
| Transfers and Fund Balance | (54,500) | (74,556) | (1,724,760) |
| TOTAL SOURCES OF FUNDS | 22,239,025 | 21,922,450 | 20,975,470 |

Forest Preserve DuPage County
Exhibit #2 to Resolution #20-291
Treasurer's Certificate Revenue Summary
2021

| Description | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|-----------------------------------|-------------------|---------------------|-------------------|
| REVENUES | | | |
| Taxes | | | |
| Fees & Permits | | | |
| Intergovernmental Revenues | | | |
| Other Income | | | |
| 4400 Investment Income | 172,000 | 105,056 | 216,535 |
| 6100 Sale of General Fixed Assets | 150,000 | 165,000 | 143,976 |
| Other Income Total | 322,000 | 270,056 | 360,511 |
| REVENUE TOTAL | 322,000 | 270,056 | 360,511 |
| Transfers and Fund Balance | 2,044,352 | 909,897 | 1,118,291 |
| TOTAL SOURCES OF FUNDS | 2,366,352 | 1,179,953 | 1,478,802 |

| Description | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|-------------------------------|-------------------|---------------------|-------------------|
| REVENUES | | | |
| Taxes | | | |
| Fees & Permits | | | |
| Intergovernmental Revenues | | | |
| Other Income | | | |
| 4400 Investment Income | 4,000 | 15,718 | 78,213 |
| Other Income Total | 4,000 | 15,718 | 78,213 |
| REVENUE TOTAL | 4,000 | 15,718 | 78,213 |
| Transfers and Fund Balance | 7,423,049 | 6,477,076 | 2,149,387 |
| TOTAL SOURCES OF FUNDS | 7,427,049 | 6,492,794 | 2,227,600 |

| Description | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|-------------------------------|-------------------|---------------------|-------------------|
| REVENUES | | | |
| Taxes | | | |
| Fees & Permits | | | |
| Intergovernmental Revenues | | | |
| Other Income | | | |
| 4400 Investment Income | 2,000 | 6,886 | 12,700 |
| Other Income Total | 2,000 | 6,886 | 12,700 |
| REVENUE TOTAL | 2,000 | 6,886 | 12,700 |
| Transfers and Fund Balance | 9,700 | 2,414 | (1,446) |
| TOTAL SOURCES OF FUNDS | 11,700 | 9,300 | 11,254 |

| Description | CY 2021 Budget | CY 2020 Estimate | CY 2019 Actual |
|-------------------------------|-------------------|---------------------|-------------------|
| REVENUES | | | |
| Taxes | | | |
| Fees & Permits | | | |
| Intergovernmental Revenues | | | |
| Other Income | | | |
| 4400 Investment Income | 200,000 | 242,708 | 0 |
| Other Income Total | 200,000 | 242,708 | 0 |
| REVENUE TOTAL | 200,000 | 242,708 | 0 |
| Transfers and Fund Balance | 1,389,400 | 643,542 | 0 |
| TOTAL SOURCES OF FUNDS | 1,589,400 | 886,250 | 0 |

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

CALENDAR YEAR 2021 BUDGET

Definition of Revenue Classifications

Taxes

Property Taxes – The District’s property tax is levied each year on all taxable real property in DuPage County. The tax levy ordinance must be approved by the Board by the first Monday in December and filed with the County Clerk by the last Tuesday in December. Property taxes attach as enforceable lien on January 1st on property values assessed as of the same date. Tax bills are prepared by the County and issued on or about May 1st and are payable in two installments, on or about June 1st and September 1st. The County collects all such taxes and remits them periodically to the taxing bodies. Taxes levied in one year become due and payable the following year. The District levied the 2020 taxes to support the calendar year 2021 operations.

Personal Property Replacement Taxes – Personal Property Replacement Taxes are revenues collected by the State of Illinois and paid to local governments to replace money that was lost by local governments in 1979 when their powers to impose personal property taxes on corporations, partnerships, and other business entities were taken away. The State of Illinois Department of Revenue distributes funds eight times per year.

Fees & Permits

Permits – Revenue is realized from the issuance of permits for picnic, camping, cabin rental, special use, shelter rental, model aircraft, and annual and daily boat launching.

Other Fees – Other fees includes revenues from family camping, tags for use of dog exercise fields, winter tubing, sale of firewood, educational program fees, charges for hayrides and other participation fees.

Sales and Service Fees – Revenue is realized from golf and food and banquet operations at the District’s three golf courses and from miscellaneous sales and rentals at other District facilities.

Intergovernmental Revenues

Intergovernmental revenues – Revenues realized from state, federal, and local governments for grants, reimbursements and other fees or charges.

Other Income

Revenues in this category include easement fees, court fines, investment income, royalties from landfill gas to energy, and interfund transfer for services.

Other Sources

Revenues in this category include the sale of general fixed assets, gain or loss on disposal of enterprise fund assets, insurance compensation for loss of general fixed assets and interfund operating transfers.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2021 BUDGET

Capital Improvement Request Summary

| FUND | | STRUCTURES & LAND IMPROV. | PRESERVE & RECREATION | WATER MANAGE | LANDFILL | TOTAL |
|--------------------|---|------------------------------|--------------------------|-----------------|----------|------------|
| 010 | General Fund | 40,500 | 0 | 0 | 0 | 40,500 |
| 075 | District Wide Environmental Fund | 2,730,000 | 0 | 0 | 315,000 | 3,045,000 |
| 131 | Golf Fund | 834,000 | 0 | 0 | 0 | 834,000 |
| 221 | Construction & Development Fund | 3,707,000 | 200,000 | 100,000 | 0 | 4,007,000 |
| 500 | Capital Improvement, Repair or Replacement Fund | 828,852 | 50,000 | 0 | 0 | 878,852 |
| 510 | Oak Meadows Golf and Preserve Improv Proj Fund | 6,785,000 | 127,781 | 232,552 | 0 | 7,145,333 |
| 520 | Fleet Building Construction Fund | 11,700 | 0 | 0 | 0 | 11,700 |
| 530 | Building Renewal Fund | 1,355,000 | 0 | 0 | 0 | 1,355,000 |
| ALL FUNDS TOTAL | | 16,292,052 | 377,781 | 332,552 | 315,000 | 17,317,385 |