

Forest Preserve District  
Of  
DuPage County

Calendar Year 2022  
Approved Budget & Related Material

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
CALENDAR YEAR 2022 BUDGET

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CALENDAR YEAR 2022 BUDGET

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# FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS CALENDAR YEAR 2022 BUDGET

## District Profile

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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 26,000 acres of land, or about 12% of the County's 212,567 acres, and serves a population of 932,000. 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 1<sup>st</sup> and ending on December 31<sup>st</sup>.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
CALENDAR YEAR 2022 BUDGET

Officials and Officers

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President

Daniel Hebreard

Secretary

Judith A. Malahy

Treasurer

Tina Tyson-Dunn

Commissioners

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

Administration

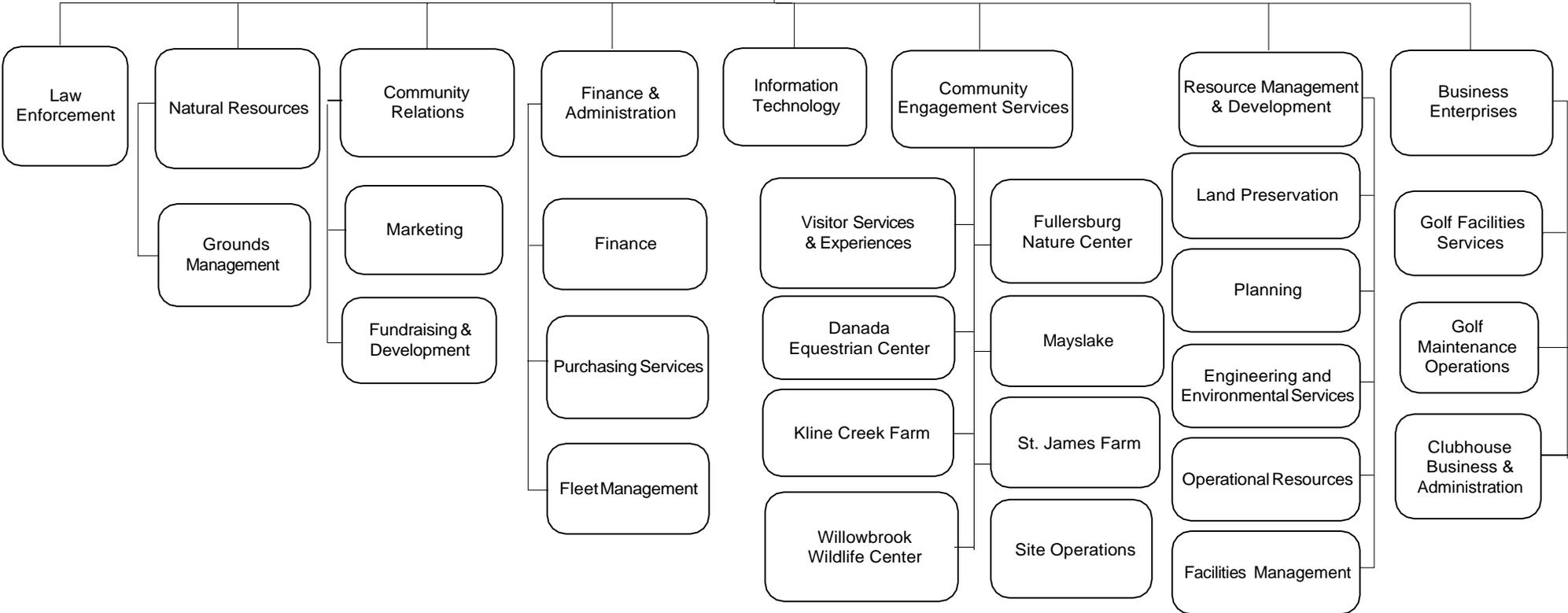
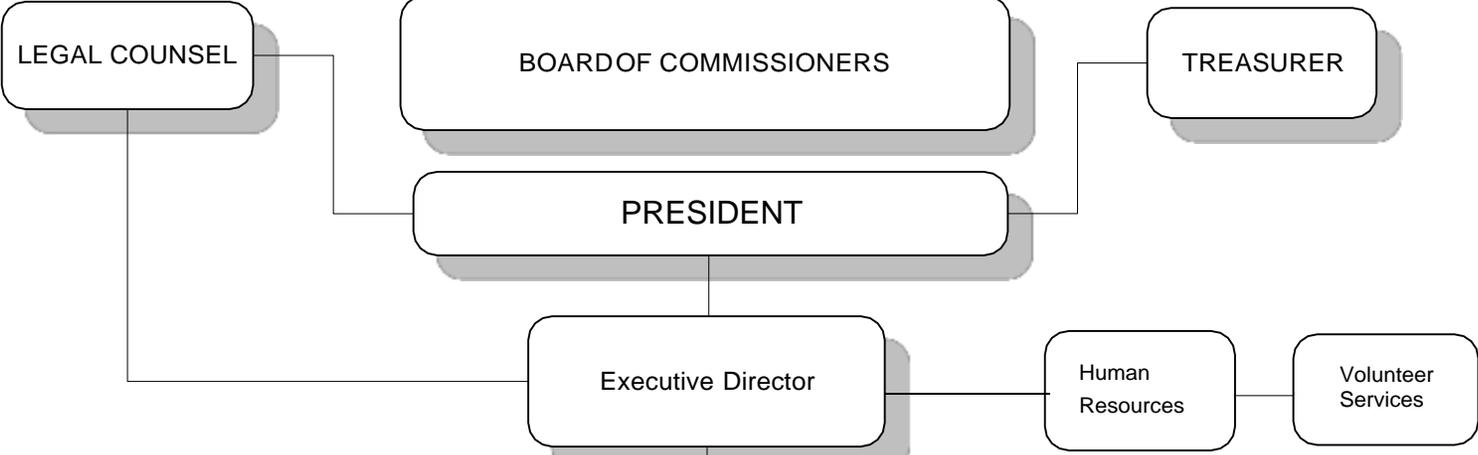
Karie Friling  
Executive Director

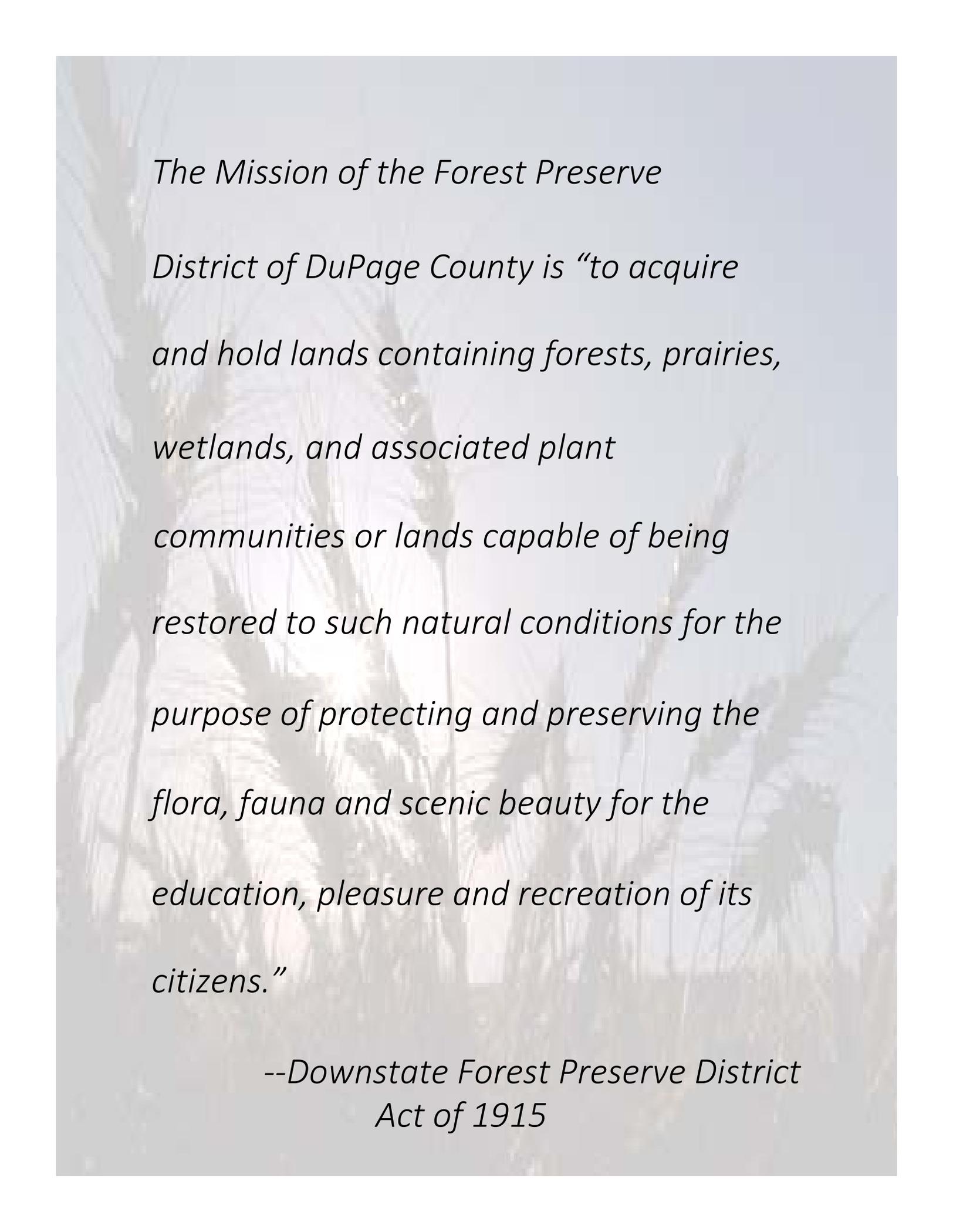
Ed Stevenson  
Executive Advisor

Andrew Brown  
Director of Finance

# FOREST PRESERVE DISTRICT OF DUPAGE COUNTY

## January 1, 2022





*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.*

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# FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS CALENDAR YEAR 2022 BUDGET

## Budget Message

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On December 7, 2021, the Forest Preserve District Commission approved the Calendar Year 2022 budget. The budget was prepared in accordance with the President's budget guidelines and direction of the Board. Annual Appropriation Ordinance #21-258 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 November 16, 2021 and will be collected during 2022. Property Tax revenues are budgeted at \$51.3 million, with no increase from the 2020 tax levy.
- Revenues from grants, other intergovernmental reimbursements, and other miscellaneous sources are budgeted in the amount of \$7.7 million.
- Revenues from fees and permits are budgeted at \$7.7 million.
- Interest earnings on investments are budgeted at \$6.3 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 \$21.8 million.
- Employee Medical & Dental Insurance increased 1.40 percent per employee to \$13,298, for a total budget across all funds of \$3.8 million.
- Using guidance from the Pension Plan administration (IMRF), the budget reflects an employer contribution rate of 10.82%, and 27.14% respectively for Regular, and Police officer contributions. Total budgeted pension costs are \$2.4 million.
- Employers FICA cost is budgeted at \$1.5 million.

# FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS CALENDAR YEAR 2022 BUDGET

## Budget Message

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### **Supplies:**

The total operating budget is \$4.1 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 budget for professional services and other expenses is \$11.7 million, and includes outside maintenance services, professional fees and services, insurance program costs, utilities, training and development.

The Total Operating Budget of the District is \$46,091,081.

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 featuring archery, fishing, canoeing, kayaking, and other activities.
- Several Natural Resource restoration efforts.
- Continue to focus on deferred maintenance at the landfill sites.
- Continuation of Willowbrook site upgrades.
- Upgrades at preserves and facilities to meet needs of increased usership and visitors.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
CALENDAR YEAR 2022 BUDGET

Budget Message

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**CAPITAL OUTLAY:**

The budget for capital spending is \$49.1 million, and includes funding for the following:

- Rehabilitation of Willowbrook Wildlife Facility
- Replacement of vehicles and equipment
- Waterfall Glen Parking lot and site improvements
- Rehabilitation at Mayslake Hall
- Land Acquisition
- Master Plan Initiatives

**DEBT SERVICE:**

The debt service budget is \$22.5 million, and is paid for via real estate tax receipts.



## Forest Preserve District of DuPage County

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### Memo

**To:** Forest Preserve District Commissioners

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

**Date:** Sept. 7, 2021

**Subject:** Guidelines for Development of the Fiscal Year 2022 Budget

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The 2022 fiscal year will begin on Jan. 1, 2022, 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.
- In the past two years, 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 electric vehicles to the District Fleet. The 2022 budget should include a continued focus on alternative-energy upgrades and funding for those upgrades.
- 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 2021 operating platform that works within the approved budget.
- Our budget should address appropriate master plan projects, such as the Willowbrook Wildlife Center and should consider all master plan funding sources, including our landfill fund investment earnings, and debt financing.

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 2022 budget should continue to embrace this.

# FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS CALENDAR YEAR 2022 BUDGET

## Budget Process

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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.

# FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS CALENDAR YEAR 2022 BUDGET

## Appropriated Funds

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### **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 (222)* - 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.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
CALENDAR YEAR 2022 BUDGET

Appropriated Funds

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*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.

# FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS CALENDAR YEAR 2022 BUDGET

## Appropriated Funds

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*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.

*Willowbrook Improvements Fund (540)* - this fund accounts for all costs related to any improvements and restoration work on any of the existing buildings, new build facilities, property, or space that supports the Willowbrook Wildlife Center.

### **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 2022 BUDGET

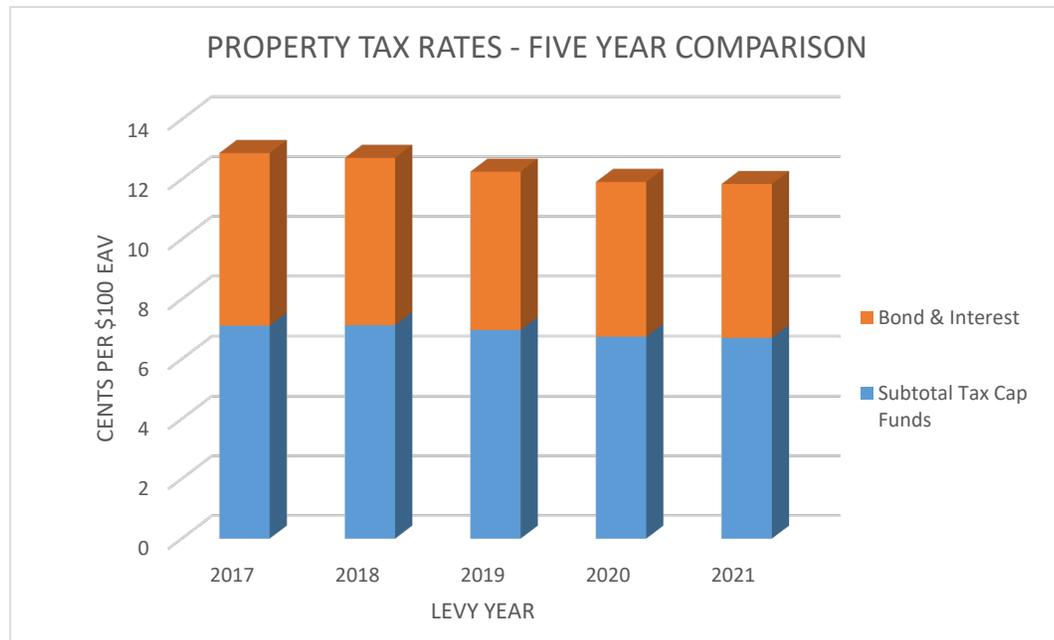
Summary Information

<u>ALL FUNDS</u>	Total Budget CY 2022
<u>Revenues by Source</u>	
Property Taxes	51,279,025
Personal Property Replacement Tax	1,900,000
Investment Income	6,264,000
Fees/ Permits	7,717,940
Landfill Gas Royalties	42,000
Intergovernmental Revenues	2,606,454
Other	5,013,191
Total Revenue	74,822,610
Transfers & Fund Balance	43,411,283
Total Sources of Funds	118,233,893
 <u>Expenditure Appropriations by Category</u>	
Operating Expenditures	
Personal Services	30,274,919
Supplies	4,122,871
Other Services & Charges	11,693,291
Total Operating Expenditures	46,091,081
 Capital Expenditures	
Wetland, Aquatic, & Riparian Programs	854,021
Golf Course Improvements	460,000
All Other Capital Improvements	47,779,541
Total Capital Expenditures	49,093,562
 Contingency & Debt Service	
Contingency	500,000
Debt Service	22,549,250
Total Contingency & Debt Service	23,049,250
 Total Appropriations	 118,233,893

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINIOS  
FISCAL YEAR 2021 BUDGET

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

Levy Year	2017	2018	2019	2020	2021*
General	5.2552	5.3718	5.2109	5.2262	5.1877
Liability	0.1595	0.0876	0.0603	0.0581	0.0683
IMRF	0.6275	0.6306	0.6512	0.4646	0.4554
FICA	0.3399	0.3378	0.3437	0.2903	0.2847
Audit	0.0105	0.0000	0.0000	0.0093	0.0034
Zoological	0.2222	0.2252	0.2171	0.2323	0.2505
Construction/Development	0.4968	0.4755	0.4824	0.4646	0.4554
Subtotal Tax Cap Funds	7.1115	7.1286	6.9656	6.7453	6.7055
Bond & Interest	5.7621	5.5850	5.2876	5.1656	5.1350
<b>Total Levy Rate</b>	<b>12.8736</b>	<b>12.7135</b>	<b>12.2532</b>	<b>11.9109</b>	<b>11.8405</b>
Increase (Decrease)	(2.0664)	(0.1601)	(0.4603)	(0.3423)	(0.0704)
Assessed Valuation*	\$38,247,977,262	\$39,959,019,376	\$41,460,078,330	\$42,289,279,897	\$43,913,217,981
Total Extended Levy	\$49,238,775	\$50,801,950	\$50,801,950	\$51,279,025	\$51,279,025



\*2021 based on estimated Assessed Valuation (AV), Actual 2021 AV available from DuPage County June 2022

**FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINIOS  
FISCAL YEAR 2021 BUDGET**

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

<b>Tax Levy Year</b>	<b>Actual 2017</b>		<b>Actual 2018</b>		<b>Actual 2019</b>		<b>Actual 2020</b>		<b>Proposed 2021</b>	
<b>Assessed Valuation</b>	<b>\$38,247,977,262</b>		<b>\$39,959,019,376</b>		<b>\$41,460,078,330</b>		<b>\$43,052,174,491</b>		<b>\$43,913,217,981</b>	
	<b>Levy</b>	<b>Rate</b>	<b>Levy</b>	<b>Rate</b>	<b>Levy</b>	<b>Rate</b>	<b>Levy</b>	<b>Rate</b>	<b>Levy</b>	<b>Rate</b>
<b>General</b>	20,100,000	0.0526	21,465,000	0.0537	21,604,500	0.0521	22,500,000	0.0523	22,781,000	0.0519
<b>Liability</b>	610,000	0.0016	350,000	0.0009	250,000	0.0006	250,000	0.0006	300,000	0.0007
<b>IMRF</b>	2,400,000	0.0063	2,520,000	0.0063	2,700,000	0.0065	2,000,000	0.0046	2,000,000	0.0046
<b>FICA</b>	1,300,000	0.0034	1,350,000	0.0034	1,425,000	0.0034	1,250,000	0.0029	1,250,000	0.0028
<b>Audit</b>	40,000	0.0001	0	0.0000	0	0.0000	40,000	0.0001	15,000	0.0000
<b>Zoological</b>	850,000	0.0022	900,000	0.0023	900,000	0.0022	1,000,000	0.0023	1,100,000	0.0025
<b>Construct &amp; Develop</b>	1,900,000	0.0050	1,900,000	0.0048	2,000,000	0.0048	2,000,000	0.0046	2,000,000	0.0046
<b>Subtotal Tax Cap Funds</b>	27,200,000	0.0711	28,485,000	0.0713	28,879,500	0.0697	29,040,000	0.0675	29,446,000	0.0671
<b>Bond &amp; Interest Abatement</b>	22,038,775	0.0576	22,316,950	0.0558	21,922,450	0.0529	22,239,025	0.0517	22,549,250	0.0513
<b>Bond &amp; Interest Total</b>									716,225	0.0016
									21,833,025	0.0497
<b>Total Extended / Levied</b>	49,238,775	0.1287	50,801,950	0.1271	50,801,950	0.1225	51,279,025	0.1191	51,279,025	0.1168
<b>Change</b>	-4,805,587		1,563,175		0		477,075		0	

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
CALENDAR YEAR 2022 BUDGET

Historical Impact on Homeowner

Home Value	Levy Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	Proposed 2021		
	Rate Extended per \$100 EAV	0.1542	0.1657	0.1691	0.1601	0.1494	0.1287	0.1271	0.1225	0.1191	0.1184		
	Assessed Valuation										Adjusted EAV*	Change	
\$ 30,000	\$ 10,000	\$ 15.42	\$ 16.57	\$ 16.91	\$ 16.01	\$ 14.94	\$ 12.87	\$ 12.71	\$ 12.32	\$ 11.91	\$ 10,000	\$ 11.84	\$ (0.07)
\$ 60,000	\$ 20,000	30.84	33.14	33.82	32.02	29.88	25.74	25.42	24.50	\$ 23.82	\$ 20,000	\$ 23.68	\$ (0.14)
\$ 90,000	\$ 30,000	46.26	49.71	50.73	48.03	44.82	38.61	38.13	36.75	\$ 35.73	\$ 30,000	\$ 35.52	\$ (0.21)
\$ 120,000	\$ 40,000	61.68	66.28	67.64	64.04	59.76	51.48	50.84	49.00	\$ 47.64	\$ 40,000	\$ 47.36	\$ (0.28)
\$ 150,000	\$ 50,000	77.10	82.85	84.55	80.05	74.70	64.35	63.55	61.25	\$ 59.55	\$ 50,000	\$ 59.20	\$ (0.35)
\$ 200,000	\$ 66,667	102.80	110.47	112.73	106.30	99.60	85.80	84.73	81.67	\$ 79.40	\$ 66,667	\$ 78.93	\$ (0.47)
\$ 270,000	\$ 90,000	138.78	149.13	152.19	144.09	134.46	115.83	114.39	110.25	\$ 107.19	\$ 90,000	\$ 106.56	\$ (0.63)
\$ 300,000	\$ 100,000	154.20	165.70	169.10	160.10	149.40	128.70	127.10	122.50	\$ 119.10	\$ 100,000	\$ 118.40	\$ (0.70)
\$ 450,000	\$ 150,000	231.30	248.55	253.65	253.65	224.10	193.05	190.65	183.75	\$ 178.65	\$ 150,000	\$ 177.60	\$ (1.05)
\$ 600,000	\$ 200,000	308.40	331.40	338.20	338.20	298.80	257.40	254.20	245.00	\$ 238.20	\$ 200,000	\$ 236.80	\$ (1.40)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
CALENDAR YEAR 2022 BUDGET

Long Term Debt Requirements

---

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>\$ 43,052,174,491</u>
Debt limitation: 2.3% of assessed value	\$ 990,200,013
Less: General Obligation Bonds Outstanding	<u>61,160,576</u>
<b>Legal Debt Margin:</b>	<b><u>\$ 929,039,437</u></b>
Legal debt applicable to the limit as a Percentage of debt limit	<u>6.18%</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.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
CALENDAR YEAR 2022 BUDGET

Long Term Debt Requirements

---

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 2022 BUDGET

Tax Levy Requirements for General Obligation Bonds

---

Levy Year	LIMITED TAX Series 2012	REFUNDING Series 2015	LIMITED TAX Series 2015A	Levy Requirement
	\$35,610,000 Mar-12 397	\$29,270,000 Apr-15 350	\$31,690,000 Aug-15 375	
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
<b>TOTALS</b>	20,419,701	15,948,500	24,792,375	61,160,576

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ORDINANCE NO. 21-258

ANNUAL APPROPRIATION ORDINANCE  
FOREST PRESERVE DISTRICT OF DU PAGE COUNTY, ILLINOIS  
CALENDAR YEAR 2022

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, 2022, and ending December 31, 2022.

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 \$118,233,893 is hereby appropriated for corporate purposes for the calendar year commencing January 1, 2022, ending December 31, 2022, 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.

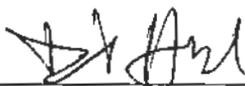
3. All Ordinances in conflict herewith are hereby repealed. In the event any provision of this Ordinance (including any appropriation itemized in EXHIBITS A and B) is declared invalid by a court of competent jurisdiction, such declaration shall not affect any other provision of this Ordinance.

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 7th day of December, 2021.

APPROVED:



\_\_\_\_\_  
President

ATTEST:



\_\_\_\_\_  
Secretary

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

**RESOLUTION #21-258**

---

EXECUTED AT THE DISTRICT HEADQUARTERS, 3 SOUTH 580 NAPERVILLE  
ROAD, WHEATON, ILLINOIS, ON THE 7<sup>th</sup> DAY OF DECEMBER A.D., 2021.

GIVEN UNDER MY HAND AND OFFICIAL SEAL AT WHEATON,  
ILLINOIS, THIS 10<sup>th</sup> DAY OF DECEMBER A.D., 2021.

  
\_\_\_\_\_  
SECRETARY  
FOREST PRESERVE COMMISSION  
DU PAGE COUNTY, ILLINOIS

**Forest Preserve DuPage County  
Exhibit "A" to Ordinance # 21-258  
Appropriation Summary  
All Funds  
2022**

Description	General Fund	All Other Tax Supported Funds	All Landfill Funds	Golf Course 131	Wetland/ Aquatic & Riparian 156	Debt Service 300
<b>Personal Services</b>						
Direct Compensation	17,359,642	1,506,371	0	2,336,016	202,416	0
Other Compensation	376,610	0	0	0	0	0
Employee Benefits	3,287,527	4,795,496	0	613,257	38,805	0
	<u>21,023,779</u>	<u>6,301,867</u>	<u>0</u>	<u>2,949,273</u>	<u>241,221</u>	<u>0</u>
<b>Supplies</b>						
Office Supplies & Subscriptions	41,650	2,750	0	1,950	0	0
Operating Supplies	425,814	142,050	2,430	39,290	0	0
Fuel & Lubricants	494,194	0	0	39,900	0	0
Equipment Parts	408,625	400	2,500	5,400	0	0
Grounds Maintenance Supplies	373,980	3,550	67,800	347,195	35,000	0
Building & Other Maint Supplies	403,280	33,000	1,000	34,950	0	0
Small Tools & Minor Equipment	441,014	23,200	21,240	82,719	5,000	0
Purchases for Resale	76,490	1,500	0	605,000	0	0
	<u>2,665,047</u>	<u>206,450</u>	<u>94,970</u>	<u>1,156,404</u>	<u>40,000</u>	<u>0</u>
<b>Other Services &amp; Charges</b>						
Professional Services	1,251,590	188,684	1,000,800	526,917	557,800	0
Insurance Services & Premiums	168,425	247,700	100	14,800	0	0
Utilities	885,599	64,660	40,000	174,300	0	0
Rents & Leases	272,309	500	7,600	206,130	15,000	0
Structural & Grounds Maintenance	1,331,496	0	957,000	80,400	0	0
Equipment Maintenance	560,995	1,900	24,000	48,259	0	0
Other Services & Charges	417,692	56,970	305,150	30,015	0	0
	<u>4,888,106</u>	<u>560,414</u>	<u>2,334,650</u>	<u>1,080,821</u>	<u>572,800</u>	<u>0</u>
<b>Capital Outlay</b>						
Land Purchases & Related Costs	0	0	2,805,000	0	0	0
Operational Improv. & Structures	24,000	0	20,000	460,000	0	0
Machinery & Equipment	57,000	0	0	217,827	0	0
	<u>81,000</u>	<u>0</u>	<u>2,825,000</u>	<u>677,827</u>	<u>0</u>	<u>0</u>
<b>Preserve / Landfill Improv.</b>						
Preserve & Landfill Improv.	0	11,820,000	2,580,000	0	0	0
	<u>0</u>	<u>11,820,000</u>	<u>2,580,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other</b>						
Contingencies and Reserves	500,000	0	0	0	0	0
Debt Service / Bond	0	0	0	0	0	22,549,250
	<u>500,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>22,549,250</u>
<b>Total Appropriations</b>	<b><u>29,157,931</u></b>	<b><u>18,888,731</u></b>	<b><u>7,834,620</u></b>	<b><u>5,864,325</u></b>	<b><u>854,021</u></b>	<b><u>22,549,250</u></b>

**Forest Preserve DuPage County  
Exhibit "A" to Ordinance # 21-258  
Appropriation Summary  
All Funds  
2022**

Description	Capital Improvement 500	Oak Meadows Improv Proj 510	Building Renewal 530	Willowbrook Improvements 540	Total
<b>Personal Services</b>					
Direct Compensation	0	0	0	0	21,404,445
Other Compensation	0	0	0	0	376,610
Employee Benefits	0	0	0	0	8,735,085
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,516,140</u>
<b>Supplies</b>					
Office Supplies & Subscriptions	0	0	0	0	46,350
Operating Supplies	0	0	0	0	609,584
Fuel & Lubricants	0	0	0	0	534,094
Equipment Parts	0	0	0	0	416,925
Grounds Maintenance Supplies	0	0	0	0	827,525
Building & Other Maint Supplies	0	0	0	0	472,230
Small Tools & Minor Equipment	0	0	0	0	573,173
Purchases for Resale	0	0	0	0	682,990
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,162,871</u>
<b>Other Services &amp; Charges</b>					
Professional Services	0	0	603,000	2,226,300	6,355,091
Insurance Services & Premiums	0	0	0	0	431,025
Utilities	0	0	0	0	1,164,559
Rents & Leases	0	0	0	0	501,539
Structural & Grounds Maintenance	0	0	0	0	2,368,896
Equipment Maintenance	0	0	0	0	635,154
Other Services & Charges	0	0	0	0	809,827
	<u>0</u>	<u>0</u>	<u>603,000</u>	<u>2,226,300</u>	<u>12,266,091</u>
<b>Capital Outlay</b>					
Land Purchases & Related Costs	0	0	0	0	2,805,000
Operational Improv. & Structures	0	0	787,000	621,900	1,912,900
Machinery & Equipment	1,654,000	0	0	0	1,928,827
	<u>1,654,000</u>	<u>0</u>	<u>787,000</u>	<u>621,900</u>	<u>6,646,727</u>
<b>Preserve / Landfill Improv.</b>					
Preserve & Landfill Improv.	1,229,775	610,000	0	25,353,040	41,592,815
	<u>1,229,775</u>	<u>610,000</u>	<u>0</u>	<u>25,353,040</u>	<u>41,592,815</u>
<b>Other</b>					
Contingencies and Reserves	0	0	0	0	500,000
Debt Service / Bond	0	0	0	0	22,549,250
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>23,049,250</u>
<b>Total Appropriations</b>	<u><b>2,883,775</b></u>	<u><b>610,000</b></u>	<u><b>1,390,000</b></u>	<u><b>28,201,240</b></u>	<u><b>118,233,893</b></u>

**Forest Preserve DuPage County**  
**Exhibit "A" to Ordinance # 21-258**  
**Appropriation Summary**  
**General Fund**  
**2022**

Description	Comm & Officers A00	Exec Office B00	Finance C00	Natural Resources D00	Grounds Mgmt D11	Human Resources E00	Community gagement S ED1	Land Preserv F00	Field Ops Admin FLD	Site Operations G00
<b>Personal Services</b>										
Direct Compensation	0	869,982	635,782	1,895,213	2,498,421	383,440	193,239	225,763	271,762	1,818,367
Other Compensation	375,000	0	0	0	0	0	0	0	0	0
Employee Benefits	90,546	103,481	103,481	336,314	569,146	64,676	25,870	25,870	64,676	338,314
	<u>465,546</u>	<u>973,463</u>	<u>739,263</u>	<u>2,231,527</u>	<u>3,067,567</u>	<u>448,116</u>	<u>219,109</u>	<u>251,633</u>	<u>336,438</u>	<u>2,156,681</u>
<b>Supplies</b>										
Office Supplies & Subscriptions	600	150	1,000	1,875	500	1,655	365	200	190	555
Operating Supplies	650	980	240	99,025	20,300	31,580	16,200	0	1,175	32,500
Fuel & Lubricants	0	0	0	0	0	0	0	0	0	2,000
Equipment Parts	0	0	0	200	7,800	0	0	0	0	1,300
Grounds Maintenance Supplies	0	0	0	35,500	258,500	0	0	0	1,000	36,600
Building & Other Maint Supplies	0	0	0	24,050	25,000	35,795	0	0	3,875	10,080
Small Tools & Minor Equipment	0	300	500	49,132	23,100	0	300	0	3,500	35,450
Purchases for Resale	0	0	0	0	0	0	52,400	0	0	0
	<u>1,250</u>	<u>1,430</u>	<u>1,740</u>	<u>209,782</u>	<u>335,200</u>	<u>69,030</u>	<u>69,265</u>	<u>200</u>	<u>9,740</u>	<u>118,485</u>
<b>Other Services &amp; Charges</b>										
Professional Services	63,000	0	230,000	137,460	8,000	143,250	8,935	44,000	0	18,600
Insurance Services & Premiums	0	0	0	0	0	0	0	0	0	0
Utilities	4,920	1,320	0	53,500	48,400	1,248	1,440	0	3,300	63,652
Rents & Leases	0	4,980	0	37,378	70,700	0	0	0	500	22,000
Structural & Grounds Maintenance	0	0	0	680,096	507,000	0	0	0	34,800	0
Equipment Maintenance	0	0	0	2,050	3,000	0	0	0	0	0
Other Services & Charges	15,365	32,442	5,545	35,146	10,000	53,825	2,617	36,410	4,774	13,255
	<u>83,285</u>	<u>38,742</u>	<u>235,545</u>	<u>945,630</u>	<u>647,100</u>	<u>198,323</u>	<u>12,992</u>	<u>80,410</u>	<u>43,374</u>	<u>117,507</u>
<b>Capital Outlay</b>										
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
	<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>	<u>0</u>
<b>Preserve / Landfill Improv.</b>										
Preserve & Landfill Improv.	0	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>	<u>0</u>
<b>Other</b>										
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
	<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>	<u>0</u>
<b>Total Appropriations</b>	<b>550,081</b>	<b>1,013,635</b>	<b>976,548</b>	<b>3,386,939</b>	<b>4,049,867</b>	<b>715,469</b>	<b>301,366</b>	<b>332,243</b>	<b>389,552</b>	<b>2,392,673</b>

Forest Preserve DuPage County  
 Exhibit "A" to Ordinance # 21-258  
 Appropriation Summary  
 General Fund  
 2022

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
<b>Personal Services</b>									
Direct Compensation	374,527	424,061	1,618,670	919,509	(710,000)	494,972	0	148,748	252,612
Other Compensation	0	0	0	0	0	0	0	0	0
Employee Benefits	51,741	64,676	323,379	168,157	0	77,611	0	38,805	25,870
	<u>426,268</u>	<u>488,737</u>	<u>1,942,049</u>	<u>1,087,666</u>	<u>(710,000)</u>	<u>572,583</u>	<u>0</u>	<u>187,553</u>	<u>278,482</u>
<b>Supplies</b>									
Office Supplies & Subscriptions	860	1,200	200	12,500	0	620	200	10,000	700
Operating Supplies	32,025	2,290	8,800	9,000	0	38,515	700	4,325	6,600
Fuel & Lubricants	0	0	350	490,000	0	0	0	0	0
Equipment Parts	100	0	3,800	395,000	0	0	0	0	0
Grounds Maintenance Supplies	2,740	0	19,800	0	0	5,300	0	8,000	800
Building & Other Maint Supplies	980	200	239,300	14,000	0	3,600	0	35,000	3,875
Small Tools & Minor Equipment	325	1,200	15,950	8,000	0	3,400	15,000	0	1,000
Purchases for Resale	900	0	0	0	0	12,800	0	0	1,390
	<u>37,930</u>	<u>4,890</u>	<u>288,200</u>	<u>928,500</u>	<u>0</u>	<u>64,235</u>	<u>15,900</u>	<u>57,325</u>	<u>14,365</u>
<b>Other Services &amp; Charges</b>									
Professional Services	50,425	0	24,200	33,800	(45,000)	56,170	7,200	4,000	15,250
Insurance Services & Premiums	1,600	0	0	0	165,825	0	0	0	0
Utilities	27,200	16,000	165,400	83,900	180,000	28,400	0	2,000	69,700
Rents & Leases	5,800	0	63,600	500	0	2,050	0	7,800	0
Structural & Grounds Maintenance	3,900	0	80,900	0	0	7,000	0	0	7,000
Equipment Maintenance	100	1,650	500	50,000	0	650	0	2,500	0
Other Services & Charges	1,055	11,905	15,865	17,300	0	5,500	4,500	12,500	2,005
	<u>90,080</u>	<u>29,555</u>	<u>350,465</u>	<u>185,500</u>	<u>300,825</u>	<u>99,770</u>	<u>11,700</u>	<u>28,800</u>	<u>93,955</u>
<b>Capital Outlay</b>									
Land Purchases & Related Costs	0	0	0	0	0	0	0	0	0
Operational Improv. & Structures	0	0	0	24,000	0	0	0	0	0
Machinery & Equipment	0	0	0	24,000	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>48,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Preserve / Landfill Improv.</b>									
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>
<b>Other</b>									
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
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>500,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Appropriations</b>	<b><u>554,278</u></b>	<b><u>523,182</u></b>	<b><u>2,580,714</u></b>	<b><u>2,249,666</u></b>	<b><u>90,825</u></b>	<b><u>736,588</u></b>	<b><u>27,600</u></b>	<b><u>273,678</u></b>	<b><u>386,802</u></b>

Forest Preserve DuPage County  
 Exhibit "A" to Ordinance # 21-258  
 Appropriation Summary  
 General Fund  
 2022

Description	Community Relations 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
<b>Personal Services</b>									
Direct Compensation	511,462	587,666	173,788	503,057	298,342	214,431	356,769	2,399,059	17,359,642
Other Compensation	0	0	10	1,600	0	0	0	0	376,610
Employee Benefits	90,546	129,352	38,805	77,611	38,805	25,870	64,676	349,249	3,287,527
	<u>602,008</u>	<u>717,018</u>	<u>212,603</u>	<u>582,268</u>	<u>337,147</u>	<u>240,301</u>	<u>421,445</u>	<u>2,748,308</u>	<u>21,023,779</u>
<b>Supplies</b>									
Office Supplies & Subscriptions	1,330	2,150	300	2,000	450	0	400	1,650	41,650
Operating Supplies	1,084	22,700	30,000	250	15,600	150	7,675	43,450	425,814
Fuel & Lubricants	0	0	0	0	0	0	1,844	0	494,194
Equipment Parts	0	0	0	0	0	0	425	0	408,625
Grounds Maintenance Supplies	0	0	0	0	600	0	5,140	0	373,980
Building & Other Maint Supplies	0	1,900	225	0	1,450	0	1,400	2,550	403,280
Small Tools & Minor Equipment	6,850	550	1,200	265,357	1,850	150	1,050	6,850	441,014
Purchases for Resale	7,000	0	0	0	2,000	0	0	0	76,490
	<u>16,264</u>	<u>27,300</u>	<u>31,725</u>	<u>267,607</u>	<u>21,950</u>	<u>300</u>	<u>17,934</u>	<u>54,500</u>	<u>2,665,047</u>
<b>Other Services &amp; Charges</b>									
Professional Services	123,000	6,582	4,475	80,000	34,851	100	18,479	184,813	1,251,590
Insurance Services & Premiums	0	0	1,000	0	0	0	0	0	168,425
Utilities	1,320	5,760	0	7,000	40,803	0	51,536	28,800	885,599
Rents & Leases	0	0	0	48,000	0	0	751	8,250	272,309
Structural & Grounds Maintenance	0	0	0	0	0	0	10,800	0	1,331,496
Equipment Maintenance	0	0	0	498,845	0	0	200	1,500	560,995
Other Services & Charges	26,185	16,150	1,240	55,000	2,196	4,385	1,259	31,268	417,692
	<u>150,505</u>	<u>28,492</u>	<u>6,715</u>	<u>688,845</u>	<u>77,850</u>	<u>4,485</u>	<u>83,025</u>	<u>254,631</u>	<u>4,888,106</u>
<b>Capital Outlay</b>									
Land Purchases & Related Costs	0	0	0	0	0	0	0	0	0
Operational Improv. & Structures	0	0	0	0	0	0	0	0	24,000
Machinery & Equipment	0	0	0	0	0	0	0	33,000	57,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>33,000</u>	<u>81,000</u>
<b>Preserve / Landfill Improv.</b>									
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>
<b>Other</b>									
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>
<b>Total Appropriations</b>	<b><u>768,777</u></b>	<b><u>772,810</u></b>	<b><u>251,043</u></b>	<b><u>1,538,720</u></b>	<b><u>436,947</u></b>	<b><u>245,086</u></b>	<b><u>522,404</u></b>	<b><u>3,090,439</u></b>	<b><u>29,157,931</u></b>

Forest Preserve DuPage County  
 Exhibit "A" to Ordinance # 21-258  
 Appropriation Summary  
 Tax Supported Funds  
 2022

Description	General 010	Liability 020	IL Municipal Retirement 030	Social Security 035	Audit 040	Zoological 050	Construction & Development 222	Tax Supported Funds Total
<b>Personal Services</b>								
Direct Compensation	17,359,642	0	0	0	0	986,322	520,049	18,866,013
Other Compensation	376,610	0	0	0	0	0	0	376,610
Employee Benefits	3,287,527	680,000	2,359,710	1,510,018	0	168,157	77,611	8,083,023
	<u>21,023,779</u>	<u>680,000</u>	<u>2,359,710</u>	<u>1,510,018</u>	<u>0</u>	<u>1,154,479</u>	<u>597,660</u>	<u>27,325,646</u>
<b>Supplies</b>								
Office Supplies & Subscriptions	41,650	0	0	0	0	1,000	1,750	44,400
Operating Supplies	425,814	0	0	0	0	137,750	4,300	567,864
Fuel & Lubricants	494,194	0	0	0	0	0	0	494,194
Equipment Parts	408,625	0	0	0	0	400	0	409,025
Grounds Maintenance Supplies	373,980	0	0	0	0	3,550	0	377,530
Building & Other Maint Supplies	403,280	0	0	0	0	32,250	750	436,280
Small Tools & Minor Equipment	441,014	0	0	0	0	21,800	1,400	464,214
Purchases for Resale	76,490	0	0	0	0	1,500	0	77,990
	<u>2,665,047</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>198,250</u>	<u>8,200</u>	<u>2,871,497</u>
<b>Other Services &amp; Charges</b>								
Professional Services	1,251,590	66,000	0	0	40,000	42,684	40,000	1,440,274
Insurance Services & Premiums	168,425	244,000	0	0	0	3,700	0	416,125
Utilities	885,599	0	0	0	0	60,700	3,960	950,259
Rents & Leases	272,309	0	0	0	0	500	0	272,809
Structural & Grounds Maintenance	1,331,496	0	0	0	0	0	0	1,331,496
Equipment Maintenance	560,995	0	0	0	0	1,500	400	562,895
Other Services & Charges	417,692	0	0	0	0	25,700	31,270	474,662
	<u>4,888,106</u>	<u>310,000</u>	<u>0</u>	<u>0</u>	<u>40,000</u>	<u>134,784</u>	<u>75,630</u>	<u>5,448,520</u>
<b>Capital Outlay</b>								
Operational Improv. & Structures	24,000	0	0	0	0	0	0	24,000
Machinery & Equipment	57,000	0	0	0	0	0	0	57,000
	<u>81,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>81,000</u>
<b>Preserve / Landfill Improv.</b>								
Preserve & Landfill Improv.	0	0	0	0	0	0	11,820,000	11,820,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,820,000</u>	<u>11,820,000</u>
<b>Other</b>								
Contingencies and Reserves	500,000	0	0	0	0	0	0	500,000
	<u>500,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>500,000</u>
<b>Total Appropriations</b>	<b><u>29,157,932</u></b>	<b><u>990,000</u></b>	<b><u>2,359,710</u></b>	<b><u>1,510,018</u></b>	<b><u>40,000</u></b>	<b><u>1,487,513</u></b>	<b><u>12,501,490</u></b>	<b><u>48,046,663</u></b>

Forest Preserve DuPage County  
 Exhibit "A" to Ordinance # 21-258  
 Appropriation Summary  
 Landfill Funds  
 2022

Description	District-Wide Environmental 075	Mallard Lake Landfill Expense 080	Greene Valley Landfill Expense 085	Landfill Funds Total
<b>Supplies</b>				
Operating Supplies	2,430	0	0	2,430
Equipment Parts	2,500	0	0	2,500
Grounds Maintenance Supplies	36,800	31,000	0	67,800
Building & Other Maint Supplies	1,000	0	0	1,000
Small Tools & Minor Equipment	18,840	1,200	1,200	21,240
	61,570	32,200	1,200	94,970
<b>Other Services &amp; Charges</b>				
Professional Services	772,000	50,000	178,800	1,000,800
Insurance Services & Premiums	100	0	0	100
Utilities	40,000	0	0	40,000
Rents & Leases	7,600	0	0	7,600
Structural & Grounds Maintenance	367,000	285,000	305,000	957,000
Equipment Maintenance	24,000	0	0	24,000
Other Services & Charges	305,150	0	0	305,150
	1,515,850	335,000	483,800	2,334,650
<b>Capital Outlay</b>				
Land Purchases & Related Costs	2,805,000	0	0	2,805,000
Operational Improv. & Structures	0	0	20,000	20,000
	2,805,000	0	20,000	2,825,000
<b>Preserve / Landfill Improv.</b>				
Preserve & Landfill Improv.	2,580,000	0	0	2,580,000
	2,580,000	0	0	2,580,000
<b>Other</b>				
<b>Total Appropriations</b>	<b>6,962,420</b>	<b>367,200</b>	<b>505,000</b>	<b>7,834,620</b>

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1110 Regular Salaries and Wages	18,590,128	16,758,191	16,843,361
1120 Overtime	124,850	144,809	117,875
1130 Temporary Salaries and Wages	1,925,519	1,400,871	819,682
1140 Part-Time Help	738,948	676,630	585,997
1150 Holiday Pay	25,000	26,671	24,433
1210 Commissioners and Officers	375,000	374,999	374,999
1245 Sick Leave Payments	0	20,848	100,891
1250 Vacation Payments	1,600	154,370	179,704
1255 Employee Retention Payments	10	76,472	0
1310 Pension and Social Security Costs	4,248,088	3,841,050	3,937,728
1320 Employee Medical and Dental Insurance	3,791,997	3,422,047	3,623,385
1330 Workmen's Compensation Insurance	650,000	650,000	180,632
1340 Unemployment Compensation Insurance	45,000	37,500	20,666
<b>Salaries Total</b>	<b>30,516,140</b>	<b>27,584,458</b>	<b>26,809,352</b>
<b>Supplies</b>			
2100 Office Supplies, Books and Subscriptions	46,350	33,245	33,187
2200 Operating Supplies	609,584	509,781	526,558
2300 Fuel and Lubricants	534,094	513,402	436,077
2400 Equipment Parts	416,925	403,763	377,839
2500 Grounds Maintenance Supplies	827,525	744,739	742,345
2600 Building and Other Maintenance Supplies	472,230	419,842	350,769
2700 Small Tools and Minor Equipment	573,173	446,496	596,040
2800 Purchases for Resale	682,990	389,532	285,414
<b>Supplies Total</b>	<b>4,162,871</b>	<b>3,460,801</b>	<b>3,348,229</b>
<b>Services</b>			
3100 Professional Services	6,097,591	3,600,463	5,919,104
3105 Legal Services	257,500	243,320	195,278
3300 Insurance Services and Premiums	431,025	271,235	350,319
3400 Utilities	1,164,559	1,037,606	1,058,902
3500 Rents and Leases	501,539	424,380	359,464
3600 Structural and Grounds Repair and Maintenance Se	2,368,896	1,771,380	663,714
3800 Equipment Repair and Maintenance Services	635,154	529,938	486,271
3900 Other Services and Charges	556,410	545,375	653,061
3902 Commissioners Expenses	6,815	1,190	1,335
3903 Training and Development	246,602	85,225	55,332
<b>Services Total</b>	<b>12,266,091</b>	<b>8,510,113</b>	<b>9,742,780</b>
<b>Capital</b>			
4100 Land	2,805,000	900,000	71,007
4200 Operational Improvements and Structures	1,912,900	1,765,000	739,933
4300 Machinery and Equipment	1,928,827	1,114,812	2,001,393
<b>Capital Total</b>	<b>6,646,727</b>	<b>3,779,812</b>	<b>2,812,334</b>
<b>Recreational Improvements</b>			
5021 Structures-Blackwell	1,350,000	10,726	9,274
5022 Trails-Blackwell	1,028,558	0	0
5163 Restoration Herrick Lake	1,200,000	0	0
5171 Structures-Hidden Lake	465,839	0	0
5282 Trails-Waterfall Glen	2,000,000	0	0
5302 Trails-West Branch	112,321	0	0
5332 Trails-West Dupage Woods	0	0	11,592
5341 Structures-Willowbrook	21,881,890	0	0
5342 Trails, Roads, and Parking Lots	2,002,610	0	0
5343 - Ground Restoration - Willowbrook	328,540	0	0
5344 Roads & Parking Lots-Willowbrook	1,140,000	0	0

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
5352 Trails-Winfield Mounds	62,014	0	9,009
5391 Structures-Oak Meadows	610,000	4,806,065	6,355,601
5442 Trails-Salt Creek Marsh	225,000	0	0
5452 Trails-District Wide	365,000	0	0
5454 Other Improvements - District Wide	25,000	111,000	77,000
5591 Structures-Mayslake	6,000,000	0	0
5752 Trails, Roads, Parking Lots-Dunham	196,043	220,000	92,876
5773 Grounds Restoration - St. James Farm	20,000	0	0
Recreational Improvements Total	39,012,815	5,147,791	6,555,351
Planning Conserv & Water Mgmt Impr			
6263 Erosion Control-Timber Ridge	0	50,000	122,260
6390 Water Management-Oak Meadows	0	232,000	40,747
Planning Conserv & Water Mgmt Impr	0	282,000	163,008
Landfill			
8021 Leachate & Groundwater Systems-Blackwell	2,500,000	0	0
8491 Grdwtr Monitoring Wells-Mallard Lake North	25,000	0	58,769
8493 Cap & Slope Constr Stabil-Mallard Lake North	55,000	112,000	233,290
Landfill Total	2,580,000	112,000	292,059
Miscellaneous			
9000 Contingency	500,000	0	0
9101 Bond Principal	19,500,000	18,521,125	17,516,900
9102 Interest on Bonds	3,049,250	3,717,900	4,404,125
9103 Fiscal Agent Fees	0	0	1,425
Miscellaneous Total	23,049,250	22,239,025	21,922,450
EXPENDITURE APPROPRIATION TOTAL	118,233,893	71,115,999	71,645,564

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1110 Regular Salaries and Wages	16,133,510	15,308,942	15,489,170
1120 Overtime	83,600	92,241	82,914
1130 Temporary Salaries and Wages	610,364	483,871	118,232
1140 Part-Time Help	507,168	469,358	341,107
1150 Holiday Pay	25,000	25,671	23,903
1210 Commissioners and Officers	375,000	374,999	374,999
1245 Sick Leave Payments	0	20,848	84,359
1250 Vacation Payments	1,600	153,370	147,871
1255 Employee Retention Payments	10	76,472	0
1320 Employee Medical and Dental Insurance	3,287,527	3,134,907	3,328,725
<b>Salaries Total</b>	<b>21,023,779</b>	<b>20,140,679</b>	<b>19,991,279</b>
<b>Supplies</b>			
2100 Office Supplies, Books and Subscriptions	41,650	31,295	31,651
2200 Operating Supplies	425,814	333,860	392,980
2300 Fuel and Lubricants	494,194	477,102	410,914
2400 Equipment Parts	408,625	398,332	376,336
2500 Grounds Maintenance Supplies	373,980	360,639	363,592
2600 Building and Other Maintenance Supplies	403,280	384,217	330,333
2700 Small Tools and Minor Equipment	441,014	364,627	450,241
2800 Purchases for Resale	76,490	51,532	52,721
<b>Supplies Total</b>	<b>2,665,047</b>	<b>2,401,605</b>	<b>2,408,768</b>
<b>Services</b>			
3100 Professional Services	1,075,590	978,371	1,462,548
3105 Legal Services	176,000	175,820	146,465
3300 Insurance Services and Premiums	168,425	117,635	181,045
3400 Utilities	885,599	788,906	825,650
3500 Rents and Leases	272,309	235,065	165,179
3600 Structural and Grounds Repair and Maintenance Se	1,331,496	1,015,160	286,968
3800 Equipment Repair and Maintenance Services	560,995	486,555	452,452
3900 Other Services and Charges	215,635	177,829	147,144
3902 Commissioners Expenses	6,815	1,190	1,335
3903 Training and Development	195,242	78,400	48,295
<b>Services Total</b>	<b>4,888,106</b>	<b>4,054,932</b>	<b>3,717,079</b>
<b>Capital</b>			
4200 Operational Improvements and Structures	24,000	20,000	7,398
4300 Machinery and Equipment	57,000	13,000	4,495
<b>Capital Total</b>	<b>81,000</b>	<b>33,000</b>	<b>11,893</b>
<b>Recreational Improvements</b>			
<b>Planning Conserv &amp; Water Mgmt Impr</b>			
<b>Landfill</b>			
<b>Miscellaneous</b>			
9000 Contingency	500,000	0	0
<b>Miscellaneous Total</b>	<b>500,000</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<b>29,157,931</b>	<b>26,630,215</b>	<b>26,129,020</b>

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1210 Commissioners and Officers	375,000	374,999	374,999
1320 Employee Medical and Dental Insurance	90,546	93,474	91,478
Salaries Total	<u>465,546</u>	<u>468,473</u>	<u>466,477</u>
<b>Supplies</b>			
2100 Office Supplies, Books and Subscriptions	600	500	522
2200 Operating Supplies	650	717	655
Supplies Total	<u>1,250</u>	<u>1,217</u>	<u>1,177</u>
<b>Services</b>			
3100 Professional Services	63,000	60,000	50,000
3400 Utilities	4,920	4,140	4,245
3900 Other Services and Charges	8,550	5,294	5,748
3902 Commissioners Expenses	6,815	1,190	1,335
Services Total	<u>83,285</u>	<u>70,624</u>	<u>61,329</u>
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<u><u>550,081</u></u>	<u><u>540,314</u></u>	<u><u>528,982</u></u>

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1110 Regular Salaries and Wages	869,982	573,056	453,902
1120 Overtime	0	49	10
1250 Vacation Payments	0	7,915	9,269
1320 Employee Medical and Dental Insurance	103,481	66,767	140,711
<b>Salaries Total</b>	<b>973,463</b>	<b>647,787</b>	<b>603,892</b>
<b>Supplies</b>			
2100 Office Supplies, Books and Subscriptions	150	108	71
2200 Operating Supplies	980	1,118	316
2700 Small Tools and Minor Equipment	300	400	9,447
<b>Supplies Total</b>	<b>1,430</b>	<b>1,626</b>	<b>9,834</b>
<b>Services</b>			
3400 Utilities	1,320	443	0
3500 Rents and Leases	4,980	4,600	4,759
3900 Other Services and Charges	6,075	4,355	2,969
3903 Training and Development	26,367	89	433
<b>Services Total</b>	<b>38,742</b>	<b>9,488</b>	<b>8,161</b>
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<b>1,013,635</b>	<b>658,901</b>	<b>621,886</b>

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1110 Regular Salaries and Wages	635,782	570,000	577,427
1120 Overtime	0	500	0
1130 Temporary Salaries and Wages	0	3,500	5,520
1250 Vacation Payments	0	8,000	7,356
1320 Employee Medical and Dental Insurance	103,481	105,000	117,487
<b>Salaries Total</b>	<b>739,263</b>	<b>687,000</b>	<b>707,790</b>
<b>Supplies</b>			
2100 Office Supplies, Books and Subscriptions	1,000	900	839
2200 Operating Supplies	240	400	354
2700 Small Tools and Minor Equipment	500	700	141
<b>Supplies Total</b>	<b>1,740</b>	<b>2,000</b>	<b>1,334</b>
<b>Services</b>			
3100 Professional Services	230,000	135,000	131,297
3900 Other Services and Charges	2,795	2,500	2,267
3903 Training and Development	2,750	0	85
<b>Services Total</b>	<b>235,545</b>	<b>137,500</b>	<b>133,648</b>
<b>Capital</b>			
<b>Recreational Improvements</b>			
<b>Planning Conserv &amp; Water Mgmt Impr</b>			
<b>Landfill</b>			
<b>Miscellaneous</b>			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<b>976,548</b>	<b>826,500</b>	<b>842,772</b>

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1110 Regular Salaries and Wages	1,746,378	1,673,000	1,717,777
1120 Overtime	8,500	8,145	10,333
1130 Temporary Salaries and Wages	120,160	74,478	13,857
1140 Part-Time Help	20,175	21,000	1,663
1245 Sick Leave Payments	0	3,081	0
1250 Vacation Payments	0	24,000	15,525
1320 Employee Medical and Dental Insurance	336,314	321,000	339,776
<b>Salaries Total</b>	<b>2,231,527</b>	<b>2,124,704</b>	<b>2,098,930</b>
<b>Supplies</b>			
2100 Office Supplies, Books and Subscriptions	1,875	2,855	585
2200 Operating Supplies	99,025	95,722	100,342
2300 Fuel and Lubricants	0	0	912
2400 Equipment Parts	200	82	0
2500 Grounds Maintenance Supplies	35,500	37,540	56,191
2600 Building and Other Maintenance Supplies	24,050	23,889	21,089
2700 Small Tools and Minor Equipment	49,132	42,230	53,273
<b>Supplies Total</b>	<b>209,782</b>	<b>202,318</b>	<b>232,392</b>
<b>Services</b>			
3100 Professional Services	137,460	135,188	597,445
3400 Utilities	53,500	52,204	51,799
3500 Rents and Leases	37,378	26,000	22,015
3600 Structural and Grounds Repair and Maintenance Se	680,096	551,800	2,750
3800 Equipment Repair and Maintenance Services	2,050	2,059	897
3900 Other Services and Charges	7,296	5,928	5,526
3903 Training and Development	27,850	3,140	3,404
<b>Services Total</b>	<b>945,630</b>	<b>776,319</b>	<b>683,836</b>
<b>Capital</b>			
<b>Recreational Improvements</b>			
<b>Planning Conserv &amp; Water Mgmt Impr</b>			
<b>Landfill</b>			
<b>Miscellaneous</b>			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<b>3,386,939</b>	<b>3,103,341</b>	<b>3,015,159</b>

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1110 Regular Salaries and Wages	2,442,921	2,236,000	2,243,886
1120 Overtime	12,500	12,019	8,684
1130 Temporary Salaries and Wages	43,000	24,000	0
1250 Vacation Payments	0	22,800	31,708
1320 Employee Medical and Dental Insurance	569,146	527,000	575,126
<b>Salaries Total</b>	<b>3,067,567</b>	<b>2,821,819</b>	<b>2,859,404</b>
<b>Supplies</b>			
2100 Office Supplies, Books and Subscriptions	500	500	934
2200 Operating Supplies	20,300	17,750	38,633
2400 Equipment Parts	7,800	8,100	16,986
2500 Grounds Maintenance Supplies	258,500	258,047	255,972
2600 Building and Other Maintenance Supplies	25,000	25,800	22,544
2700 Small Tools and Minor Equipment	23,100	29,600	30,102
<b>Supplies Total</b>	<b>335,200</b>	<b>339,797</b>	<b>365,171</b>
<b>Services</b>			
3100 Professional Services	8,000	9,000	9,971
3400 Utilities	48,400	47,500	41,581
3500 Rents and Leases	70,700	73,600	46,359
3600 Structural and Grounds Repair and Maintenance Se	507,000	342,860	160,608
3800 Equipment Repair and Maintenance Services	3,000	3,000	1,462
3900 Other Services and Charges	3,500	5,120	1,388
3903 Training and Development	6,500	6,300	2,674
<b>Services Total</b>	<b>647,100</b>	<b>487,380</b>	<b>264,043</b>
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<b>4,049,867</b>	<b>3,648,996</b>	<b>3,488,619</b>

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1110 Regular Salaries and Wages	336,116	330,000	333,763
1120 Overtime	0	27	6
1130 Temporary Salaries and Wages	11,000	8,000	0
1140 Part-Time Help	36,324	0	0
1250 Vacation Payments	0	10,394	2,981
1320 Employee Medical and Dental Insurance	64,676	65,571	65,342
<b>Salaries Total</b>	<b>448,116</b>	<b>413,992</b>	<b>402,092</b>
<b>Supplies</b>			
2100 Office Supplies, Books and Subscriptions	1,655	1,000	759
2200 Operating Supplies	31,580	27,000	68,656
2600 Building and Other Maintenance Supplies	35,795	32,500	28,474
<b>Supplies Total</b>	<b>69,030</b>	<b>60,500</b>	<b>97,889</b>
<b>Services</b>			
3100 Professional Services	143,250	85,000	19,915
3400 Utilities	1,248	1,060	182
3900 Other Services and Charges	28,825	20,000	24,355
3903 Training and Development	25,000	6,000	4,281
<b>Services Total</b>	<b>198,323</b>	<b>112,060</b>	<b>48,733</b>
<b>Capital</b>			
<b>Recreational Improvements</b>			
<b>Planning Conserv &amp; Water Mgmt Impr</b>			
<b>Landfill</b>			
<b>Miscellaneous</b>			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<b>715,469</b>	<b>586,552</b>	<b>548,714</b>

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1110 Regular Salaries and Wages	192,739	183,725	227,053
1120 Overtime	500	0	476
1250 Vacation Payments	0	0	1,593
1320 Employee Medical and Dental Insurance	25,870	26,800	26,137
<b>Salaries Total</b>	<b>219,109</b>	<b>210,525</b>	<b>255,258</b>
<b>Supplies</b>			
2100 Office Supplies, Books and Subscriptions	365	300	384
2200 Operating Supplies	16,200	2,100	548
2700 Small Tools and Minor Equipment	300	200	0
2800 Purchases for Resale	52,400	38,632	46,949
<b>Supplies Total</b>	<b>69,265</b>	<b>41,232</b>	<b>47,880</b>
<b>Services</b>			
3100 Professional Services	8,935	5,371	5,774
3400 Utilities	1,440	4,835	2,603
3900 Other Services and Charges	1,017	900	429
3903 Training and Development	1,600	800	952
<b>Services Total</b>	<b>12,992</b>	<b>11,906</b>	<b>9,759</b>
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<b>301,366</b>	<b>263,663</b>	<b>312,897</b>

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1110 Regular Salaries and Wages	193,211	191,500	187,837
1140 Part-Time Help	32,552	32,260	31,790
1250 Vacation Payments	0	2,184	2,142
1320 Employee Medical and Dental Insurance	25,870	26,228	26,012
<b>Salaries Total</b>	<u>251,633</u>	<u>252,172</u>	<u>247,781</u>
<b>Supplies</b>			
2100 Office Supplies, Books and Subscriptions	200	200	155
<b>Supplies Total</b>	<u>200</u>	<u>200</u>	<u>155</u>
<b>Services</b>			
3100 Professional Services	44,000	36,000	36,000
3900 Other Services and Charges	35,610	15,907	4,585
3903 Training and Development	800	800	314
<b>Services Total</b>	<u>80,410</u>	<u>52,707</u>	<u>40,899</u>
<b>Capital</b>	<hr/>		
<b>Recreational Improvements</b>	<hr/>		
<b>Planning Conserv &amp; Water Mgmt Impr</b>	<hr/>		
<b>Landfill</b>	<hr/>		
<b>Miscellaneous</b>	<hr/>		
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<u><u>332,243</u></u>	<u><u>305,079</u></u>	<u><u>288,835</u></u>

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1110 Regular Salaries and Wages	271,162	194,828	229,851
1120 Overtime	600	675	36
1250 Vacation Payments	0	1,904	5,781
1320 Employee Medical and Dental Insurance	64,676	59,687	52,151
<b>Salaries Total</b>	<b>336,438</b>	<b>257,094</b>	<b>287,818</b>
<b>Supplies</b>			
2100 Office Supplies, Books and Subscriptions	190	200	25
2200 Operating Supplies	1,175	1,007	1,336
2500 Grounds Maintenance Supplies	1,000	950	167
2600 Building and Other Maintenance Supplies	3,875	3,000	1,138
2700 Small Tools and Minor Equipment	3,500	2,800	458
<b>Supplies Total</b>	<b>9,740</b>	<b>7,957</b>	<b>3,124</b>
<b>Services</b>			
3400 Utilities	3,300	950	0
3500 Rents and Leases	500	250	0
3600 Structural and Grounds Repair and Maintenance Se	34,800	25,700	22,514
3900 Other Services and Charges	734	700	0
3903 Training and Development	4,040	3,000	0
<b>Services Total</b>	<b>43,374</b>	<b>30,600</b>	<b>22,514</b>
<b>Capital</b>			
<b>Recreational Improvements</b>			
<b>Planning Conserv &amp; Water Mgmt Impr</b>			
<b>Landfill</b>			
<b>Miscellaneous</b>			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<b>389,552</b>	<b>295,651</b>	<b>313,457</b>

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1110 Regular Salaries and Wages	1,467,138	1,178,940	1,498,473
1120 Overtime	2,000	1,373	(667)
1130 Temporary Salaries and Wages	247,500	224,113	71,220
1140 Part-Time Help	98,729	83,984	50,270
1150 Holiday Pay	3,000	1,012	3,607
1250 Vacation Payments	0	3,319	11,720
1320 Employee Medical and Dental Insurance	338,314	362,060	352,840
<b>Salaries Total</b>	<b>2,156,681</b>	<b>1,854,801</b>	<b>1,987,463</b>
<b>Supplies</b>			
2100 Office Supplies, Books and Subscriptions	555	555	939
2200 Operating Supplies	32,500	24,524	12,776
2300 Fuel and Lubricants	2,000	126	890
2400 Equipment Parts	1,300	1,000	4,113
2500 Grounds Maintenance Supplies	36,600	24,553	18,626
2600 Building and Other Maintenance Supplies	10,080	7,592	7,508
2700 Small Tools and Minor Equipment	35,450	27,380	22,368
<b>Supplies Total</b>	<b>118,485</b>	<b>85,730</b>	<b>67,220</b>
<b>Services</b>			
3100 Professional Services	18,600	9,786	13,187
3400 Utilities	63,652	46,364	63,970
3500 Rents and Leases	22,000	16,090	0
3900 Other Services and Charges	3,155	1,275	1,276
3903 Training and Development	10,100	109	791
<b>Services Total</b>	<b>117,507</b>	<b>73,624</b>	<b>79,224</b>
<b>Capital</b>			
<b>Recreational Improvements</b>			
<b>Planning Conserv &amp; Water Mgmt Impr</b>			
<b>Landfill</b>			
<b>Miscellaneous</b>			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<b>2,392,673</b>	<b>2,014,155</b>	<b>2,133,907</b>

Forest Preserve DuPage County  
 FUND: 010 DANADA EQUESTRIAN CENTER (H00) Exhibit "B" to Ordinance #21-258  
 2022 Budget Request Line Detail

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1110 Regular Salaries and Wages	203,042	198,303	169,354
1120 Overtime	0	1,504	470
1130 Temporary Salaries and Wages	33,800	26,000	8,499
1140 Part-Time Help	137,685	100,036	78,213
1250 Vacation Payments	0	0	1,901
1320 Employee Medical and Dental Insurance	51,741	52,457	52,274
<b>Salaries Total</b>	<b>426,268</b>	<b>378,300</b>	<b>310,710</b>
<b>Supplies</b>			
2100 Office Supplies, Books and Subscriptions	860	700	254
2200 Operating Supplies	32,025	30,955	45,636
2400 Equipment Parts	100	100	115
2500 Grounds Maintenance Supplies	2,740	2,640	1,269
2600 Building and Other Maintenance Supplies	980	1,596	841
2700 Small Tools and Minor Equipment	325	350	687
2800 Purchases for Resale	900	0	0
<b>Supplies Total</b>	<b>37,930</b>	<b>36,341</b>	<b>48,802</b>
<b>Services</b>			
3100 Professional Services	50,425	46,060	47,000
3300 Insurance Services and Premiums	1,600	635	1,539
3400 Utilities	27,200	26,200	25,018
3500 Rents and Leases	5,800	0	125
3600 Structural and Grounds Repair and Maintenance Se	3,900	3,300	3,300
3800 Equipment Repair and Maintenance Services	100	100	0
3900 Other Services and Charges	205	70	333
3903 Training and Development	850	0	598
<b>Services Total</b>	<b>90,080</b>	<b>76,365</b>	<b>77,911</b>
<b>Capital</b>			
<b>Recreational Improvements</b>			
<b>Planning Conserv &amp; Water Mgmt Impr</b>			
<b>Landfill</b>			
<b>Miscellaneous</b>			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<b>554,278</b>	<b>491,006</b>	<b>437,423</b>

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1110 Regular Salaries and Wages	408,661	392,807	397,016
1130 Temporary Salaries and Wages	15,400	0	0
1320 Employee Medical and Dental Insurance	64,676	65,571	65,343
Salaries Total	<u>488,737</u>	<u>458,378</u>	<u>462,359</u>
<b>Supplies</b>			
2100 Office Supplies, Books and Subscriptions	1,200	500	368
2200 Operating Supplies	2,290	1,700	1,396
2600 Building and Other Maintenance Supplies	200	250	0
2700 Small Tools and Minor Equipment	1,200	600	531
Supplies Total	<u>4,890</u>	<u>3,050</u>	<u>2,294</u>
<b>Services</b>			
3400 Utilities	16,000	16,000	20,197
3800 Equipment Repair and Maintenance Services	1,650	1,650	1,650
3900 Other Services and Charges	780	900	2,400
3903 Training and Development	11,125	5,000	2,775
Services Total	<u>29,555</u>	<u>23,550</u>	<u>27,022</u>
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<u><u>523,182</u></u>	<u><u>484,978</u></u>	<u><u>491,675</u></u>

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1110 Regular Salaries and Wages	1,585,670	1,379,524	1,501,834
1120 Overtime	3,000	2,500	1,692
1130 Temporary Salaries and Wages	30,000	0	1,035
1245 Sick Leave Payments	0	0	5,967
1250 Vacation Payments	0	3,000	0
1320 Employee Medical and Dental Insurance	323,379	350,000	300,437
<b>Salaries Total</b>	<b>1,942,049</b>	<b>1,735,024</b>	<b>1,810,965</b>
<b>Supplies</b>			
2100 Office Supplies, Books and Subscriptions	200	200	0
2200 Operating Supplies	8,800	9,000	7,190
2300 Fuel and Lubricants	350	421	155
2400 Equipment Parts	3,800	3,750	4,483
2500 Grounds Maintenance Supplies	19,800	17,000	21,274
2600 Building and Other Maintenance Supplies	239,300	237,000	208,179
2700 Small Tools and Minor Equipment	15,950	18,000	16,907
<b>Supplies Total</b>	<b>288,200</b>	<b>285,371</b>	<b>258,188</b>
<b>Services</b>			
3100 Professional Services	24,200	18,500	17,417
3400 Utilities	165,400	110,000	102,859
3500 Rents and Leases	63,600	54,000	42,608
3600 Structural and Grounds Repair and Maintenance Se	80,900	76,500	81,101
3800 Equipment Repair and Maintenance Services	500	400	83
3900 Other Services and Charges	9,415	8,794	8,046
3903 Training and Development	6,450	4,500	4,792
<b>Services Total</b>	<b>350,465</b>	<b>272,694</b>	<b>256,906</b>
<b>Capital</b>			
4300 Machinery and Equipment	0	0	4,495
<b>Capital Total</b>	<b>0</b>	<b>0</b>	<b>4,495</b>
<b>Recreational Improvements</b>			
<b>Planning Conserv &amp; Water Mgmt Impr</b>			
<b>Landfill</b>			
<b>Miscellaneous</b>			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<b>2,580,714</b>	<b>2,293,089</b>	<b>2,330,553</b>

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1110 Regular Salaries and Wages	895,909	900,000	897,703
1120 Overtime	1,200	1,000	824
1130 Temporary Salaries and Wages	22,400	5,000	1,449
1245 Sick Leave Payments	0	8,831	0
1250 Vacation Payments	0	20,000	6,947
1255 Employee Retention Payments	0	34,151	0
1320 Employee Medical and Dental Insurance	168,157	170,484	169,885
<b>Salaries Total</b>	<b>1,087,666</b>	<b>1,139,466</b>	<b>1,076,809</b>
<b>Supplies</b>			
2100 Office Supplies, Books and Subscriptions	12,500	8,000	5,184
2200 Operating Supplies	9,000	10,500	13,234
2300 Fuel and Lubricants	490,000	475,000	407,981
2400 Equipment Parts	395,000	385,000	350,340
2600 Building and Other Maintenance Supplies	14,000	12,000	10,489
2700 Small Tools and Minor Equipment	8,000	11,000	11,018
<b>Supplies Total</b>	<b>928,500</b>	<b>901,500</b>	<b>798,245</b>
<b>Services</b>			
3100 Professional Services	33,800	9,075	6,619
3400 Utilities	83,900	79,800	78,364
3500 Rents and Leases	500	500	550
3600 Structural and Grounds Repair and Maintenance Se	0	0	3,195
3800 Equipment Repair and Maintenance Services	50,000	50,000	29,195
3900 Other Services and Charges	11,500	11,000	10,457
3903 Training and Development	5,800	4,800	3,173
<b>Services Total</b>	<b>185,500</b>	<b>155,175</b>	<b>131,553</b>
<b>Capital</b>			
4200 Operational Improvements and Structures	24,000	20,000	7,398
4300 Machinery and Equipment	24,000	13,000	0
<b>Capital Total</b>	<b>48,000</b>	<b>33,000</b>	<b>7,398</b>
<b>Recreational Improvements</b>			
<b>Planning Conserv &amp; Water Mgmt Impr</b>			
<b>Landfill</b>			
<b>Miscellaneous</b>			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<b>2,249,666</b>	<b>2,229,141</b>	<b>2,014,005</b>

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>EXPENDITURES</b>			
Salaries			
1110 Regular Salaries and Wages	(500,000)	400,000	0
1130 Temporary Salaries and Wages	(150,000)	50,000	0
1140 Part-Time Help	(60,000)	0	0
Salaries Total	(710,000)	450,000	0
Supplies			
Services			
3100 Professional Services	(195,000)	105,000	5,428
3105 Legal Services	150,000	150,000	125,330
3300 Insurance Services and Premiums	165,825	115,000	175,524
3400 Utilities	180,000	180,000	217,391
Services Total	300,825	550,000	523,674
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
9000 Contingency	500,000	0	0
Miscellaneous Total	500,000	0	0
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<b>90,825</b>	<b>1,000,000</b>	<b>523,674</b>

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1110 Regular Salaries and Wages	366,717	300,000	370,251
1120 Overtime	0	2,500	1,693
1130 Temporary Salaries and Wages	30,200	8,500	0
1140 Part-Time Help	98,055	90,000	59,540
1245 Sick Leave Payments	0	400	0
1250 Vacation Payments	0	500	1,863
1320 Employee Medical and Dental Insurance	77,611	78,685	78,409
<b>Salaries Total</b>	<b>572,583</b>	<b>480,585</b>	<b>511,756</b>
<b>Supplies</b>			
2100 Office Supplies, Books and Subscriptions	620	1,200	2,672
2200 Operating Supplies	38,515	25,600	42,589
2500 Grounds Maintenance Supplies	5,300	5,709	6,364
2600 Building and Other Maintenance Supplies	3,600	6,000	2,587
2700 Small Tools and Minor Equipment	3,400	5,300	10,590
2800 Purchases for Resale	12,800	8,500	3,385
<b>Supplies Total</b>	<b>64,235</b>	<b>52,309</b>	<b>68,187</b>
<b>Services</b>			
3100 Professional Services	56,170	22,000	31,033
3400 Utilities	28,400	28,400	26,965
3500 Rents and Leases	2,050	3,600	0
3600 Structural and Grounds Repair and Maintenance Se	7,000	6,000	2,500
3800 Equipment Repair and Maintenance Services	650	0	2,721
3900 Other Services and Charges	2,410	1,000	1,149
3903 Training and Development	3,090	600	1,079
<b>Services Total</b>	<b>99,770</b>	<b>61,600</b>	<b>65,449</b>
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<b>736,588</b>	<b>594,494</b>	<b>645,392</b>

Forest Preserve DuPage County  
 FUND: 010 FUNDRAISING DEVELOPMENT (LEG) Exhibit "B" to Ordinance #21-258  
 2022 Budget Request Line Detail

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>EXPENDITURES</b>			
Salaries			
1320 Employee Medical and Dental Insurance	0	0	(127)
Salaries Total	0	0	(127)
Supplies			
2100 Office Supplies, Books and Subscriptions	200	327	85
2200 Operating Supplies	700	0	0
2700 Small Tools and Minor Equipment	15,000	0	0
Supplies Total	15,900	327	85
Services			
3100 Professional Services	7,200	2,000	138
3900 Other Services and Charges	3,000	0	0
3903 Training and Development	1,500	2,690	1,645
Services Total	11,700	4,690	1,783
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<b>27,600</b>	<b>5,017</b>	<b>1,742</b>

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1110 Regular Salaries and Wages	148,748	141,779	137,710
1120 Overtime	0	0	15
1320 Employee Medical and Dental Insurance	38,805	39,000	39,205
Salaries Total	<u>187,553</u>	<u>180,779</u>	<u>176,929</u>
<b>Supplies</b>			
2100 Office Supplies, Books and Subscriptions	10,000	7,000	9,623
2200 Operating Supplies	4,325	3,694	1,812
2500 Grounds Maintenance Supplies	8,000	6,000	2,565
2600 Building and Other Maintenance Supplies	35,000	30,000	23,547
Supplies Total	<u>57,325</u>	<u>46,694</u>	<u>37,546</u>
<b>Services</b>			
3100 Professional Services	4,000	3,000	3,177
3400 Utilities	2,000	2,000	1,237
3500 Rents and Leases	7,800	7,425	5,407
3800 Equipment Repair and Maintenance Services	2,500	2,200	1,712
3900 Other Services and Charges	10,000	10,000	17,999
3903 Training and Development	2,500	500	0
Services Total	<u>28,800</u>	<u>25,125</u>	<u>29,533</u>
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<u><u>273,678</u></u>	<u><u>252,598</u></u>	<u><u>244,009</u></u>

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1110 Regular Salaries and Wages	119,188	95,000	206,042
1120 Overtime	0	619	66
1130 Temporary Salaries and Wages	13,000	5,250	1,544
1140 Part-Time Help	120,424	70,000	60,349
1150 Holiday Pay	0	211	0
1245 Sick Leave Payments	0	0	6,811
1250 Vacation Payments	0	0	6,699
1320 Employee Medical and Dental Insurance	25,870	39,343	52,273
<b>Salaries Total</b>	<b>278,482</b>	<b>210,423</b>	<b>333,784</b>
<b>Supplies</b>			
2100 Office Supplies, Books and Subscriptions	700	700	116
2200 Operating Supplies	6,600	1,200	1,920
2500 Grounds Maintenance Supplies	800	3,100	316
2600 Building and Other Maintenance Supplies	3,875	500	1,168
2700 Small Tools and Minor Equipment	1,000	150	91
2800 Purchases for Resale	1,390	400	870
<b>Supplies Total</b>	<b>14,365</b>	<b>6,050</b>	<b>4,480</b>
<b>Services</b>			
3100 Professional Services	15,250	5,500	5,290
3400 Utilities	69,700	68,292	68,293
3600 Structural and Grounds Repair and Maintenance Se	7,000	6,000	5,500
3900 Other Services and Charges	705	355	339
3903 Training and Development	1,300	500	614
<b>Services Total</b>	<b>93,955</b>	<b>80,647</b>	<b>80,035</b>
<b>Capital</b>			
<b>Recreational Improvements</b>			
<b>Planning Conserv &amp; Water Mgmt Impr</b>			
<b>Landfill</b>			
<b>Miscellaneous</b>			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<b>386,802</b>	<b>297,120</b>	<b>418,300</b>

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1110 Regular Salaries and Wages	506,962	549,927	624,450
1120 Overtime	0	0	62
1130 Temporary Salaries and Wages	4,500	0	0
1250 Vacation Payments	0	0	1,992
1320 Employee Medical and Dental Insurance	90,546	112,705	117,742
<b>Salaries Total</b>	<b>602,008</b>	<b>662,632</b>	<b>744,247</b>
<b>Supplies</b>			
2100 Office Supplies, Books and Subscriptions	1,330	1,535	2,040
2200 Operating Supplies	1,084	1,023	1,818
2700 Small Tools and Minor Equipment	6,850	5,000	9,344
2800 Purchases for Resale	7,000	4,000	1,517
<b>Supplies Total</b>	<b>16,264</b>	<b>11,558</b>	<b>14,718</b>
<b>Services</b>			
3100 Professional Services	123,000	54,650	146,104
3400 Utilities	1,320	1,650	3,653
3900 Other Services and Charges	16,550	10,970	7,568
3903 Training and Development	9,635	6,340	3,611
<b>Services Total</b>	<b>150,505</b>	<b>73,610</b>	<b>160,936</b>
<b>Capital</b>			
<b>Recreational Improvements</b>			
<b>Planning Conserv &amp; Water Mgmt Impr</b>			
<b>Landfill</b>			
<b>Miscellaneous</b>			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<b>768,777</b>	<b>747,800</b>	<b>919,901</b>

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1110 Regular Salaries and Wages	540,966	466,832	189,117
1120 Overtime	300	100	86
1130 Temporary Salaries and Wages	46,400	16,064	0
1140 Part-Time Help	0	5,287	0
1320 Employee Medical and Dental Insurance	129,352	0	65,341
<b>Salaries Total</b>	<b>717,018</b>	<b>488,283</b>	<b>254,544</b>
<b>Supplies</b>			
2100 Office Supplies, Books and Subscriptions	2,150	400	439
2200 Operating Supplies	22,700	7,650	0
2600 Building and Other Maintenance Supplies	1,900	0	0
2700 Small Tools and Minor Equipment	550	0	0
<b>Supplies Total</b>	<b>27,300</b>	<b>8,050</b>	<b>439</b>
<b>Services</b>			
3100 Professional Services	6,582	3,000	4,282
3400 Utilities	5,760	2,600	0
3900 Other Services and Charges	10,550	5,900	5,224
3903 Training and Development	5,600	550	0
<b>Services Total</b>	<b>28,492</b>	<b>12,050</b>	<b>9,505</b>
<b>Capital</b>			
<b>Recreational Improvements</b>			
<b>Planning Conserv &amp; Water Mgmt Impr</b>			
<b>Landfill</b>			
<b>Miscellaneous</b>			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<b>772,810</b>	<b>508,383</b>	<b>264,488</b>

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1110 Regular Salaries and Wages	173,788	126,512	124,031
1140 Part-Time Help	0	31,000	11,394
1250 Vacation Payments	0	0	1,412
1255 Employee Retention Payments	10	0	0
1320 Employee Medical and Dental Insurance	38,805	26,228	26,136
<b>Salaries Total</b>	<b>212,603</b>	<b>183,740</b>	<b>162,974</b>
<b>Supplies</b>			
2100 Office Supplies, Books and Subscriptions	300	165	100
2200 Operating Supplies	30,000	13,975	9,335
2600 Building and Other Maintenance Supplies	225	225	50
2700 Small Tools and Minor Equipment	1,200	1,100	3,492
<b>Supplies Total</b>	<b>31,725</b>	<b>15,465</b>	<b>12,978</b>
<b>Services</b>			
3100 Professional Services	4,475	3,350	1,599
3300 Insurance Services and Premiums	1,000	2,000	3,982
3900 Other Services and Charges	385	225	140
3903 Training and Development	855	357	150
<b>Services Total</b>	<b>6,715</b>	<b>5,932</b>	<b>5,871</b>
<b>Capital</b>			
<b>Recreational Improvements</b>			
<b>Planning Conserv &amp; Water Mgmt Impr</b>			
<b>Landfill</b>			
<b>Miscellaneous</b>			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<b>251,043</b>	<b>205,137</b>	<b>181,822</b>

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1110 Regular Salaries and Wages	495,857	478,109	483,231
1130 Temporary Salaries and Wages	7,200	9,300	0
1250 Vacation Payments	1,600	1,612	2,675
1320 Employee Medical and Dental Insurance	77,611	78,685	78,409
<b>Salaries Total</b>	<b>582,268</b>	<b>567,706</b>	<b>564,314</b>
<b>Supplies</b>			
2100 Office Supplies, Books and Subscriptions	2,000	950	727
2200 Operating Supplies	250	363	507
2700 Small Tools and Minor Equipment	265,357	206,500	268,063
<b>Supplies Total</b>	<b>267,607</b>	<b>207,813</b>	<b>269,298</b>
<b>Services</b>			
3100 Professional Services	80,000	51,000	165,565
3400 Utilities	7,000	7,000	7,709
3500 Rents and Leases	48,000	49,000	43,356
3800 Equipment Repair and Maintenance Services	498,845	426,000	413,815
3900 Other Services and Charges	42,500	41,000	36,447
3903 Training and Development	12,500	15,000	12,039
<b>Services Total</b>	<b>688,845</b>	<b>589,000</b>	<b>678,931</b>
<b>Capital</b>			
<b>Recreational Improvements</b>			
<b>Planning Conserv &amp; Water Mgmt Impr</b>			
<b>Landfill</b>			
<b>Miscellaneous</b>			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<b>1,538,720</b>	<b>1,364,519</b>	<b>1,512,543</b>

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1110 Regular Salaries and Wages	218,278	109,300	358,384
1120 Overtime	0	250	193
1130 Temporary Salaries and Wages	80,064	0	0
1140 Part-Time Help	0	0	4,341
1250 Vacation Payments	0	14,636	3,281
1255 Employee Retention Payments	0	42,321	0
1320 Employee Medical and Dental Insurance	38,805	28,935	91,478
<b>Salaries Total</b>	<b>337,147</b>	<b>195,442</b>	<b>457,677</b>
<b>Supplies</b>			
2100 Office Supplies, Books and Subscriptions	450	700	905
2200 Operating Supplies	15,600	13,604	6,551
2500 Grounds Maintenance Supplies	600	100	0
2600 Building and Other Maintenance Supplies	1,450	800	991
2700 Small Tools and Minor Equipment	1,850	2,200	690
2800 Purchases for Resale	2,000	0	0
<b>Supplies Total</b>	<b>21,950</b>	<b>17,404</b>	<b>9,137</b>
<b>Services</b>			
3100 Professional Services	34,851	17,000	15,239
3400 Utilities	40,803	30,000	29,528
3900 Other Services and Charges	496	18,511	2,362
3903 Training and Development	1,700	1,000	548
<b>Services Total</b>	<b>77,850</b>	<b>66,511</b>	<b>47,677</b>
<b>Capital</b>			
<b>Recreational Improvements</b>			
<b>Planning Conserv &amp; Water Mgmt Impr</b>			
<b>Landfill</b>			
<b>Miscellaneous</b>			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<b>436,947</b>	<b>279,357</b>	<b>514,490</b>

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1110 Regular Salaries and Wages	214,431	206,208	208,417
1120 Overtime	0	120	0
1250 Vacation Payments	0	2,922	4,008
1320 Employee Medical and Dental Insurance	25,870	26,228	26,136
<b>Salaries Total</b>	<b>240,301</b>	<b>235,478</b>	<b>238,561</b>
<b>Supplies</b>			
2200 Operating Supplies	150	150	148
2700 Small Tools and Minor Equipment	150	125	0
<b>Supplies Total</b>	<b>300</b>	<b>275</b>	<b>148</b>
<b>Services</b>			
3100 Professional Services	100	100	0
3900 Other Services and Charges	810	805	356
3903 Training and Development	3,575	3,000	553
<b>Services Total</b>	<b>4,485</b>	<b>3,905</b>	<b>909</b>
<b>Capital</b>			
<b>Recreational Improvements</b>			
<b>Planning Conserv &amp; Water Mgmt Impr</b>			
<b>Landfill</b>			
<b>Miscellaneous</b>			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<b>245,086</b>	<b>239,658</b>	<b>239,618</b>

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1110 Regular Salaries and Wages	314,529	256,972	259,196
1120 Overtime	0	1,200	546
1130 Temporary Salaries and Wages	42,240	24,000	15,109
1140 Part-Time Help	0	12,770	20,978
1250 Vacation Payments	0	2,184	4,135
1320 Employee Medical and Dental Insurance	64,676	52,457	52,273
<b>Salaries Total</b>	<b>421,445</b>	<b>349,583</b>	<b>352,236</b>
<b>Supplies</b>			
2100 Office Supplies, Books and Subscriptions	400	300	222
2200 Operating Supplies	7,675	3,918	2,393
2300 Fuel and Lubricants	1,844	1,555	977
2400 Equipment Parts	425	300	300
2500 Grounds Maintenance Supplies	5,140	5,000	847
2600 Building and Other Maintenance Supplies	1,400	1,465	386
2700 Small Tools and Minor Equipment	1,050	992	1,794
<b>Supplies Total</b>	<b>17,934</b>	<b>13,530</b>	<b>6,920</b>
<b>Services</b>			
3100 Professional Services	18,479	14,580	13,666
3400 Utilities	51,536	51,536	53,398
3500 Rents and Leases	751	0	0
3600 Structural and Grounds Repair and Maintenance Se	10,800	3,000	5,500
3800 Equipment Repair and Maintenance Services	200	200	0
3900 Other Services and Charges	636	220	325
3903 Training and Development	623	325	0
<b>Services Total</b>	<b>83,025</b>	<b>69,861</b>	<b>72,889</b>
<b>Capital</b>			
<b>Recreational Improvements</b>			
<b>Planning Conserv &amp; Water Mgmt Impr</b>			
<b>Landfill</b>			
<b>Miscellaneous</b>			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<b>522,404</b>	<b>432,974</b>	<b>432,045</b>

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1110 Regular Salaries and Wages	2,285,335	2,176,620	2,092,464
1120 Overtime	55,000	59,660	58,388
1130 Temporary Salaries and Wages	13,500	5,667	0
1140 Part-Time Help	23,224	23,021	22,569
1150 Holiday Pay	22,000	24,448	20,296
1245 Sick Leave Payments	0	8,536	71,581
1250 Vacation Payments	0	28,000	24,884
1320 Employee Medical and Dental Insurance	349,249	360,542	326,452
<b>Salaries Total</b>	<b>2,748,308</b>	<b>2,686,494</b>	<b>2,616,634</b>
<b>Supplies</b>			
2100 Office Supplies, Books and Subscriptions	1,650	1,500	3,704
2200 Operating Supplies	43,450	40,190	34,837
2600 Building and Other Maintenance Supplies	2,550	1,600	1,342
2700 Small Tools and Minor Equipment	6,850	10,000	11,244
<b>Supplies Total</b>	<b>54,500</b>	<b>53,290</b>	<b>51,127</b>
<b>Services</b>			
3100 Professional Services	158,813	148,211	136,401
3105 Legal Services	26,000	25,820	21,135
3400 Utilities	28,800	27,932	26,658
3500 Rents and Leases	8,250	0	0
3800 Equipment Repair and Maintenance Services	1,500	946	916
3900 Other Services and Charges	8,136	6,100	5,456
3903 Training and Development	23,132	13,000	3,784
<b>Services Total</b>	<b>254,631</b>	<b>222,009</b>	<b>194,349</b>
<b>Capital</b>			
4300 Machinery and Equipment	33,000	0	0
<b>Capital Total</b>	<b>33,000</b>	<b>0</b>	<b>0</b>
<b>Recreational Improvements</b>			
<b>Planning Conserv &amp; Water Mgmt Impr</b>			
<b>Landfill</b>			
<b>Miscellaneous</b>			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<b>3,090,439</b>	<b>2,961,793</b>	<b>2,862,110</b>

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1330 Workmen's Compensation Insurance	650,000	650,000	180,632
1340 Unemployment Compensation Insurance	30,000	30,000	13,786
<b>Salaries Total</b>	<b>680,000</b>	<b>680,000</b>	<b>194,418</b>
<b>Supplies</b>			
<b>Services</b>			
3100 Professional Services	16,000	32,000	0
3105 Legal Services	50,000	35,000	34,312
3300 Insurance Services and Premiums	244,000	135,000	149,275
<b>Services Total</b>	<b>310,000</b>	<b>202,000</b>	<b>183,587</b>
<b>Capital</b>			
<b>Recreational Improvements</b>			
<b>Planning Conserv &amp; Water Mgmt Impr</b>			
<b>Landfill</b>			
<b>Miscellaneous</b>			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<b>990,000</b>	<b>882,000</b>	<b>378,005</b>

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
EXPENDITURES			
Salaries			
1310 Pension and Social Security Costs	2,359,710	2,277,700	2,796,180
Salaries Total	<u>2,359,710</u>	<u>2,277,700</u>	<u>2,796,180</u>
Supplies			
Services			
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	<u><u>2,359,710</u></u>	<u><u>2,277,700</u></u>	<u><u>2,796,180</u></u>

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
EXPENDITURES			
Salaries			
1310 Pension and Social Security Costs	1,510,018	1,292,550	1,318,249
Salaries Total	<u>1,510,018</u>	<u>1,292,550</u>	<u>1,318,249</u>
Supplies			
Services			
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	<u><u>1,510,018</u></u>	<u><u>1,292,550</u></u>	<u><u>1,318,249</u></u>

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
EXPENDITURES			
Salaries			
Supplies			
Services			
3100 Professional Services	40,000	40,000	35,250
Services Total	40,000	40,000	35,250
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	<u>40,000</u>	<u>40,000</u>	<u>35,250</u>

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1110 Regular Salaries and Wages	647,378	580,000	498,638
1120 Overtime	12,000	11,000	2,813
1130 Temporary Salaries and Wages	125,000	105,000	43,673
1140 Part-Time Help	201,944	140,000	180,820
1150 Holiday Pay	0	1,000	531
1245 Sick Leave Payments	0	0	12,318
1250 Vacation Payments	0	1,000	7,064
1320 Employee Medical and Dental Insurance	168,157	130,000	134,708
<b>Salaries Total</b>	<b>1,154,479</b>	<b>968,000</b>	<b>880,564</b>
<b>Supplies</b>			
2100 Office Supplies, Books and Subscriptions	1,000	1,000	725
2200 Operating Supplies	137,750	140,367	113,902
2400 Equipment Parts	400	75	75
2500 Grounds Maintenance Supplies	3,550	600	0
2600 Building and Other Maintenance Supplies	32,250	10,000	7,849
2700 Small Tools and Minor Equipment	21,800	20,000	97,797
2800 Purchases for Resale	1,500	1,000	2,708
<b>Supplies Total</b>	<b>198,250</b>	<b>173,042</b>	<b>223,056</b>
<b>Services</b>			
3100 Professional Services	42,684	30,000	27,651
3300 Insurance Services and Premiums	3,700	3,700	6,640
3400 Utilities	60,700	60,700	61,934
3500 Rents and Leases	500	500	393
3800 Equipment Repair and Maintenance Services	1,500	1,500	665
3900 Other Services and Charges	6,800	2,000	3,513
3903 Training and Development	18,900	5,000	6,538
<b>Services Total</b>	<b>134,784</b>	<b>103,400</b>	<b>107,334</b>
<b>Capital</b>			
4300 Machinery and Equipment	0	8,500	35,727
<b>Capital Total</b>	<b>0</b>	<b>8,500</b>	<b>35,727</b>
<b>Recreational Improvements</b>			
<b>Planning Conserv &amp; Water Mgmt Impr</b>			
<b>Landfill</b>			
<b>Miscellaneous</b>			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<b>1,487,513</b>	<b>1,252,942</b>	<b>1,246,681</b>

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
<b>Supplies</b>			
2200 Operating Supplies	2,430	1,700	548
2400 Equipment Parts	2,500	400	675
2500 Grounds Maintenance Supplies	36,800	20,000	20,606
2600 Building and Other Maintenance Supplies	1,000	1,000	630
2700 Small Tools and Minor Equipment	18,840	17,000	6,119
<b>Supplies Total</b>	<b>61,570</b>	<b>40,100</b>	<b>28,578</b>
<b>Services</b>			
3100 Professional Services	758,000	550,000	252,192
3105 Legal Services	14,000	15,000	12,984
3300 Insurance Services and Premiums	100	100	100
3400 Utilities	40,000	35,000	34,713
3500 Rents and Leases	7,600	5,000	1,062
3600 Structural and Grounds Repair and Maintenance Se	367,000	450,320	176,771
3800 Equipment Repair and Maintenance Services	24,000	15,000	14,009
3900 Other Services and Charges	305,150	350,000	492,754
<b>Services Total</b>	<b>1,515,850</b>	<b>1,420,420</b>	<b>984,585</b>
<b>Capital</b>			
4100 Land	2,805,000	900,000	71,007
<b>Capital Total</b>	<b>2,805,000</b>	<b>900,000</b>	<b>71,007</b>
<b>Recreational Improvements</b>			
<b>Planning Conserv &amp; Water Mgmt Impr</b>			
<b>Landfill</b>			
8021 Leachate & Groundwater Systems-Blackwell	2,500,000	0	0
8491 Grdwtr Monitoring Wells-Mallard Lake North	25,000	0	58,769
8493 Cap & Slope Constr Stabil-Mallard Lake North	55,000	112,000	233,290
<b>Landfill Total</b>	<b>2,580,000</b>	<b>112,000</b>	<b>292,059</b>
<b>Miscellaneous</b>			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<b>6,962,420</b>	<b>2,472,520</b>	<b>1,376,229</b>

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>EXPENDITURES</b>			
Salaries			
Supplies			
2500 Grounds Maintenance Supplies	31,000	5,000	0
2700 Small Tools and Minor Equipment	1,200	400	0
Supplies Total	<u>32,200</u>	<u>5,400</u>	<u>0</u>
Services			
3100 Professional Services	40,000	30,000	19
3105 Legal Services	10,000	10,000	1,518
3600 Structural and Grounds Repair and Maintenance Se	285,000	100,000	62,732
Services Total	<u>335,000</u>	<u>140,000</u>	<u>64,269</u>
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<u><u>367,200</u></u>	<u><u>145,400</u></u>	<u><u>64,269</u></u>

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
EXPENDITURES			
Salaries			
Supplies			
Services			
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>EXPENDITURES</b>			
Salaries			
Supplies			
2700 Small Tools and Minor Equipment	1,200	400	537
Supplies Total	<u>1,200</u>	<u>400</u>	<u>537</u>
Services			
3100 Professional Services	171,300	25,000	0
3105 Legal Services	7,500	7,500	0
3600 Structural and Grounds Repair and Maintenance Services	305,000	130,000	73,005
Services Total	<u>483,800</u>	<u>162,500</u>	<u>73,005</u>
Capital			
4200 Operational Improvements and Structures	20,000	0	657
Capital Total	<u>20,000</u>	<u>0</u>	<u>657</u>
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<u><u>505,000</u></u>	<u><u>162,900</u></u>	<u><u>74,199</u></u>

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1110 Regular Salaries and Wages	1,145,655	814,249	724,868
1120 Overtime	29,250	41,418	31,025
1130 Temporary Salaries and Wages	1,131,275	787,000	657,777
1140 Part-Time Help	29,836	67,272	64,070
1245 Sick Leave Payments	0	0	4,215
1250 Vacation Payments	0	0	21,447
1310 Pension and Social Security Costs	378,360	270,800	(176,702)
1320 Employee Medical and Dental Insurance	219,897	157,140	131,273
1340 Unemployment Compensation Insurance	15,000	7,500	6,880
<b>Salaries Total</b>	<b>2,949,273</b>	<b>2,145,379</b>	<b>1,464,855</b>
<b>Supplies</b>			
2100 Office Supplies, Books and Subscriptions	1,950	950	811
2200 Operating Supplies	39,290	33,854	19,128
2300 Fuel and Lubricants	39,900	36,300	25,163
2400 Equipment Parts	5,400	4,956	753
2500 Grounds Maintenance Supplies	347,195	338,500	317,962
2600 Building and Other Maintenance Supplies	34,950	24,625	11,956
2700 Small Tools and Minor Equipment	82,719	44,069	41,347
2800 Purchases for Resale	605,000	337,000	229,985
<b>Supplies Total</b>	<b>1,156,404</b>	<b>820,254</b>	<b>647,105</b>
<b>Services</b>			
3100 Professional Services	526,917	243,092	177,420
3300 Insurance Services and Premiums	14,800	14,800	13,260
3400 Utilities	174,300	153,000	136,605
3500 Rents and Leases	206,130	168,815	188,374
3600 Structural and Grounds Repair and Maintenance Se	80,400	75,900	64,237
3800 Equipment Repair and Maintenance Services	48,259	26,883	19,145
3900 Other Services and Charges	21,235	15,546	9,651
3903 Training and Development	8,780	1,825	499
<b>Services Total</b>	<b>1,080,821</b>	<b>699,861</b>	<b>609,192</b>
<b>Capital</b>			
4200 Operational Improvements and Structures	460,000	395,000	2,703
4300 Machinery and Equipment	217,827	193,312	0
<b>Capital Total</b>	<b>677,827</b>	<b>588,312</b>	<b>2,703</b>
<b>Recreational Improvements</b>			
<b>Planning Conserv &amp; Water Mgmt Impr</b>			
<b>Landfill</b>			
<b>Miscellaneous</b>			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<b>5,864,325</b>	<b>4,253,806</b>	<b>2,723,855</b>

Forest Preserve DuPage County  
 FUND: 156 WETLAND/AQUATIC RIPARIAN PROG Exhibit "B" to Ordinance #21-258  
 2022 Budget Request Line Detail

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1110 Regular Salaries and Wages	156,336	55,000	130,685
1120 Overtime	0	150	1,123
1130 Temporary Salaries and Wages	46,080	25,000	0
1250 Vacation Payments	0	0	3,322
1320 Employee Medical and Dental Insurance	38,805	0	28,678
<b>Salaries Total</b>	<b>241,221</b>	<b>80,150</b>	<b>163,808</b>
<b>Supplies</b>			
2500 Grounds Maintenance Supplies	35,000	20,000	40,185
2700 Small Tools and Minor Equipment	5,000	0	0
<b>Supplies Total</b>	<b>40,000</b>	<b>20,000</b>	<b>40,185</b>
<b>Services</b>			
3100 Professional Services	557,800	1,212,000	3,415,015
3500 Rents and Leases	15,000	15,000	4,455
<b>Services Total</b>	<b>572,800</b>	<b>1,227,000</b>	<b>3,419,470</b>
<b>Capital</b>			
<b>Recreational Improvements</b>			
<b>Planning Conserv &amp; Water Mgmt Impr</b>			
<b>Landfill</b>			
<b>Miscellaneous</b>			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<b>854,021</b>	<b>1,327,150</b>	<b>3,623,462</b>

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1110 Regular Salaries and Wages	507,249	0	0
1130 Temporary Salaries and Wages	12,800	0	0
1320 Employee Medical and Dental Insurance	77,611	0	0
Salaries Total	<u>597,660</u>	0	0
<b>Supplies</b>			
2100 Office Supplies, Books and Subscriptions	1,750	0	0
2200 Operating Supplies	4,300	0	0
2600 Building and Other Maintenance Supplies	750	0	0
2700 Small Tools and Minor Equipment	1,400	0	0
Supplies Total	<u>8,200</u>	0	0
<b>Services</b>			
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	7,590	0	0
3903 Training and Development	23,680	0	0
Services Total	<u>75,630</u>	0	0
<b>Capital</b>			
<b>Recreational Improvements</b>			
5021 Structures-Blackwell	1,350,000	0	0
5022 Trails-Blackwell	1,000,000	0	0
5163 Restoration Herrick Lake	1,200,000	0	0
5282 Trails-Waterfall Glen	2,000,000	0	0
5442 Trails-Salt Creek Marsh	225,000	0	0
5454 Other Improvements - District Wide	25,000	0	0
5591 Structures-Mayslake	6,000,000	0	0
5773 Grounds Restoration - St. James Farm	20,000	0	0
Recreational Improvements Total	<u>11,820,000</u>	0	0
<b>Planning Conserv &amp; Water Mgmt Impr</b>			
<b>Landfill</b>			
<b>Miscellaneous</b>			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<u><u>12,501,490</u></u>	<u>0</u>	<u>0</u>

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
EXPENDITURES			
Salaries			
Supplies			
Services			
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
9101 Bond Principal	19,500,000	18,521,125	17,516,900
9102 Interest on Bonds	3,049,250	3,717,900	4,404,125
9103 Fiscal Agent Fees	0	0	1,425
Miscellaneous Total	<u>22,549,250</u>	<u>22,239,025</u>	<u>21,922,450</u>
EXPENDITURE APPROPRIATION TOTAL	<u>22,549,250</u>	<u>22,239,025</u>	<u>21,922,450</u>

FUND: 500 CAPITAL IMPROV REPAIR  
OR REPLACE

Forest Preserve DuPage County  
Exhibit "B" to Ordinance #21-258  
2022 Budget Request Line Detail

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
EXPENDITURES			
Salaries			
Supplies			
Services			
Capital			
4300 Machinery and Equipment	1,654,000	900,000	1,961,171
Capital Total	1,654,000	900,000	1,961,171
Recreational Improvements			
5022 Trails-Blackwell	28,558	0	0
5171 Structures-Hidden Lake	465,839	0	0
5302 Trails-West Branch	112,321	0	0
5332 Trails-West Dupage Woods	0	0	11,592
5352 Trails-Winfield Mounds	62,014	0	9,009
5452 Trails-District Wide	365,000	0	0
5454 Other Improvements - District Wide	0	111,000	77,000
5752 Trails, Roads, Parking Lots-Dunham	196,043	220,000	92,876
Recreational Improvements Total	1,229,775	331,000	190,477
Planning Conserv & Water Mgmt Impr			
6263 Erosion Control-Timber Ridge	0	50,000	122,260
Planning Conserv & Water Mgmt Impr	0	50,000	122,260
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	2,883,775	1,281,000	2,273,908

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>EXPENDITURES</b>			
Salaries			
Supplies			
Services			
3100 Professional Services	0	260,000	434,749
Services Total	0	260,000	434,749
Capital			
Recreational Improvements			
5391 Structures-Oak Meadows	610,000	4,806,065	6,355,601
Recreational Improvements Total	610,000	4,806,065	6,355,601
Planning Conserv & Water Mgmt Impr			
6390 Water Management-Oak Meadows	0	232,000	40,747
Planning Conserv & Water Mgmt Impr	0	232,000	40,747
Landfill			
Miscellaneous			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<b>610,000</b>	<b>5,298,065</b>	<b>6,831,097</b>

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
EXPENDITURES			
Salaries			
Supplies			
Services			
Capital			
Recreational Improvements			
5021 Structures-Blackwell	0	10,726	9,274
Recreational Improvements Total	0	10,726	9,274
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	0	10,726	9,274

	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>EXPENDITURES</b>			
Salaries			
Supplies			
Services			
3100 Professional Services	603,000	200,000	114,260
Services Total	603,000	200,000	114,260
Capital			
4200 Operational Improvements and Structures	787,000	1,350,000	729,175
Capital Total	787,000	1,350,000	729,175
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<b>1,390,000</b>	<b>1,550,000</b>	<b>843,435</b>

	CY 2022 Budget	CY 2021 Actual	CY 2020 ACTUAL
<b>EXPENDITURES</b>			
Salaries			
Supplies			
Services			
3100 Professional Services	2,226,300	0	0
Services Total	2,226,300	0	0
Capital			
4200 Operational Improvements and Structures	621,900	0	0
Capital Total	621,900	0	0
Recreational Improvements			
5341 Structures-Willowbrook	21,881,890	0	0
5342 Trails, Roads, and Parking Lots	2,002,610	0	0
5343 - Ground Restoration - Willowbrook	328,540	0	0
5344 Roads & Parking Lots-Willowbrook	1,140,000	0	0
Recreational Improvements Total	25,353,040	0	0
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<b>28,201,240</b>	<b>0</b>	<b>0</b>

RESOLUTION NO. 21-260

A RESOLUTION SPECIFICALLY IDENTIFYING AUTHORIZATION OF VEHICLE AND EQUIPMENT PURCHASES AS SET FORTH IN ORDINANCE NO. 21-258 FOR THE CALENDAR YEAR 2022

WHEREAS, the Annual Appropriation Ordinance No. 21-258 for the Forest Preserve District of DuPage County for the Calendar Year 2022 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:

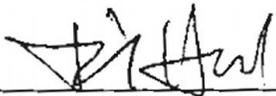
1. The preambles set forth above are incorporated herein and made a part of this resolution.
2. A list of specific vehicle and equipment purchases is attached as Exhibit "A" to this Resolution.
3. The Executive Director is authorized to approve the purchase of vehicles and equipment based upon the list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

The Secretary is further directed to attach a certified copy of this resolution to Ordinance No. 21-258 entitled "Annual Appropriation Ordinance, Forest Preserve District of DuPage County, Illinois, Calendar Year 2022".

PASSED AND APPROVED by the President and Board of Commissioners of the Forest Preserve District of DuPage County this 7th day of December, 2021.

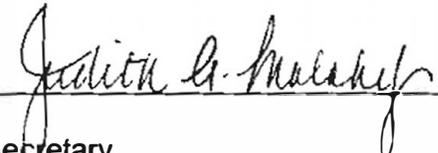
APPROVED:

ATTEST:



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President



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Secretary

**Exhibit "A" to Resolution #21-260  
CY 2022 Capital Equipment Request Detail**

<b>Equipment</b>		<b>Total</b>
<b>Fund: 131</b>	<b>Golf Fund</b>	
	Heavy Duty Utility Vehicle	30,000
	Heavy Duty Utility Vehicle	30,000
	Mid Duty Utility Vehicle	12,804
	Five-Plex Fairway Mower	35,216
	Five-Plex Fairway Mower	35,216
	Mid Duty Utility Vehicle	12,804
	Mid Duty Utility Vehicle	12,804
	Mid Duty Utility Vehicle	12,804
	Triplex Greens Roller	23,375
	Mid Duty Utility Vehicle	12,804
	<b>Total</b>	<b>217,827</b>
<b>Fund: 500</b>	<b>Capital Improvement, Repair or Replacement Fund</b>	
	LPG Conversions (All Depts)	55,000
	Ext Cab Pickup Truck w/Plow Prep (#485 - Site Operations)	42,000
	Ext Cab Pickup Truck w/Plow Prep (#486 - Site Operations)	42,000
	Utility Vehicle (#T0185 - Site Operations)	16,500
	12 ft Trailer (#TR193 - Site Operations)	14,000
	Ext Cab Pickup Truck w/Plow Prep (#499 - Site Operations)	42,000
	Fire Pumper (#P0246 - Site Operations)	12,000
	Danada - Zero Turn Mower	15,000
	One Ton Pickup Truck w/Plow Prep (#383 - Facilities)	45,000
	Ext Cab Pickup Truck w/Plow Prep (#456 - Facilities)	42,000
	Ford Transit Cargo Van (#028 - Facilities)	31,000
	Ford Transit Cargo Van (#395 - Facilities)	31,000
	Skid Steer w/Tracks (Grounds/Admin)	75,000
	Towable Stump Grinder (#R0026 - Grounds/Forestry)	70,000
	Enclosed Trailer (#TR195 - Grounds/Landscaping)	15,000
	Utility Trailer (#TR191 - Grounds/Roads)	18,000
	Cargo Van (Grounds/Roads)	32,000
	Dump Truck (#186 - Grounds/Roads)	155,000
	Chipper Bed Topper (#CB020 - Grounds/Trails)	7,500
	Ext Cab Pickup Truck w/Plow Prep (#462 - Grounds/Trails)	42,000
	Utility Vehicle (#T0083 - Grounds/Trails)	16,500
	Tilt Trailer (Grounds/Trails)	15,000
	Tractor (#T0098 - Kline Creek Farm)	45,000
	Hybrid Police Vehicle (#501 - Law Enforcement)	45,000
	Hybrid Police Vehicle (#502 - Law Enforcement)	45,000
	Hybrid Police Vehicle (#504 - Law Enforcement)	45,000
	Hybrid Police Vehicle (#526 - Law Enforcement)	45,000
	Hybrid Police Vehicle (#483 - Law Enforcement)	42,000
	Hybrid Police Vehicle (#475 - Law Enforcement)	42,000
	Hybrid Police Vehicle (#481 - Law Enforcement)	42,000
	Hybrid Police Vehicle (#482 - Law Enforcement)	42,000
	Dump Truck (#393 - NRM)	90,000
	Trailer (#TR176 - NRM)	20,000
	6X4 UTV (#T0043 - NRM)	19,000
	Ext Cab Pickup Truck w/Plow Prep (#382 - NR/Ecology)	42,000
	Ext Cab Pickup Truck w/Plow Prep (#381 - NR/Ecology)	42,000
	Shocking Boat System (NR/Ecology)	16,500
	Ext Cab Pickup Truck w/Plow Prep (#398 - NR/Ecology)	42,000
	Zero Turn Mower (St. James Farm)	15,000
	Skid Steer (#T0175 - St. James Farm)	60,000
	Utility Vehicle (Willowbrook)	16,000
	Maple Meadows - Dump Truck	65,000
	<b>Total</b>	<b>1,654,000</b>
	<b>Grand Total</b>	<b>1,871,827</b>

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RESOLUTION NO. 21-259

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 2022 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 2022 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 7th day of December, 2021.

APPROVED:

  
\_\_\_\_\_  
President

ATTEST:

  
\_\_\_\_\_  
Secretary

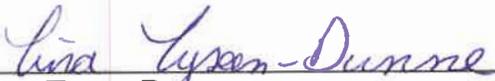
EXHIBIT "A" TO  
RESOLUTION NO. 21-259

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

FOR THE CALENDAR YEAR 2022

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I, Tina Tyson-Dunne, 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 2022 totals \$118,233,893 which is summarized in Exhibit "1" and detailed in Exhibit "2", both of which are attached hereto and made a part hereof.



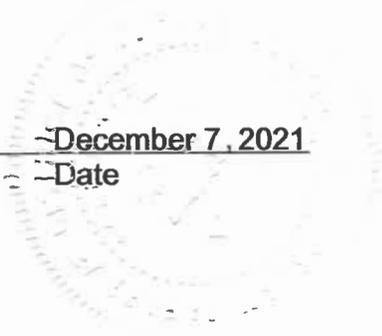
Tina Tyson-Dunne  
Treasurer  
Forest Preserve District  
Of DuPage County, Illinois

December 7, 2021  
Date



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

December 7, 2021  
Date



**Forest Preserve DuPage County  
Exhibit #1 to Resolution 21-259  
Treasurer's Certificate Revenue Summary  
All Funds 2022**

	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	Willowbrook Improvement Fund
<b>Taxes</b>												
Property Taxes	51,279,025	29,446,000	0	0	0	0	21,833,025	0	0	0	0	0
Non-Property Taxes	1,900,000	1,900,000	0	0	0	0	0	0	0	0	0	0
	53,179,025	31,346,000	0	0	0	0	21,833,025	0	0	0	0	0
<b>Fees &amp; Permits</b>												
Permits	723,270	723,270	0	0	0	0	0	0	0	0	0	0
Other Fees	349,685	349,685	0	0	0	0	0	0	0	0	0	0
Sales and Service Fees	6,644,985	309,785	0	6,335,200	0	0	0	0	0	0	0	0
	7,717,940	1,382,740	0	6,335,200	0	0	0	0	0	0	0	0
<b>Intergovernmental Revenues</b>												
Grants and Reimbursements	2,606,454	331,154	0	0	0	1,125,300	0	0	0	0	0	1,150,000
	2,606,454	331,154	0	0	0	1,125,300	0	0	0	0	0	1,150,000
<b>Other Income</b>												
Cropland Conversions	71,925	71,925	0	0	0	0	0	0	0	0	0	0
Easement Fees and Defaults	120,000	120,000	0	0	0	0	0	0	0	0	0	0
Court Fines	57,000	57,000	0	0	0	0	0	0	0	0	0	0
Investment Income	6,264,000	207,000	5,652,000	20,000	29,000	30,000	15,000	21,000	38,000	2,000	150,000	100,000
Rents and Royalties	93,000	93,000	0	0	0	0	0	0	0	0	0	0
Private Sector Support	350,000	0	0	0	350,000	0	0	0	0	0	0	0
Other	4,363,266	364,266	0	21,000	0	0	0	175,000	0	0	0	3,803,000
	11,319,191	913,191	5,652,000	41,000	379,000	30,000	15,000	196,000	38,000	2,000	150,000	3,903,000
<b>Revenue Total</b>	74,822,610	33,973,085	5,652,000	6,376,200	379,000	1,155,300	21,848,025	196,000	38,000	2,000	150,000	5,053,000
<b>Transfers and Fund Balance</b>	43,411,283	14,073,577	2,182,620	(511,875)	(379,000)	(301,279)	701,225	2,687,775	572,000	(2,000)	1,240,000	23,148,240
<b>TOTAL SOURCES OF FUNDS</b>	<b>118,233,893</b>	<b>48,046,662</b>	<b>7,834,620</b>	<b>5,864,325</b>	<b>0</b>	<b>854,021</b>	<b>22,549,250</b>	<b>2,883,775</b>	<b>610,000</b>	<b>0</b>	<b>1,390,000</b>	<b>28,201,240</b>

**Forest Preserve DuPage County**  
**Exhibit #1 to Resolution #21-259**  
**Treasurer's Certificate Revenue Summary**  
**Tax Supported Funds 2022**

	Tax Supported Funds Total	General 010	Liability 020	IL Municipal Retirement 030	Social Security 035	Audit 040	Zoological 050	Construction & Development 222
<b>Taxes</b>								
Property Taxes	29,446,000	22,781,000	300,000	2,000,000	1,250,000	15,000	1,100,000	2,000,000
Non-Property Taxes	1,900,000	1,372,000	0	0	0	0	88,000	440,000
	<u>31,346,000</u>	<u>24,153,000</u>	<u>300,000</u>	<u>2,000,000</u>	<u>1,250,000</u>	<u>15,000</u>	<u>1,188,000</u>	<u>2,440,000</u>
<b>Fees &amp; Permits</b>								
Permits	723,270	723,270	0	0	0	0	0	0
Other Fees	349,685	329,685	0	0	0	0	20,000	0
Sales and Service Fees	309,785	304,785	0	0	0	0	5,000	0
	<u>1,382,740</u>	<u>1,357,740</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,000</u>	<u>0</u>
<b>Intergovernmental Revenues</b>								
Grants and Reimbursements	331,154	331,154	0	0	0	0	0	0
	<u>331,154</u>	<u>331,154</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other Income</b>								
Cropland Conversions	71,925	71,925	0	0	0	0	0	0
Easement Fees and Defaults	120,000	120,000	0	0	0	0	0	0
Court Fines	57,000	57,000	0	0	0	0	0	0
Investment Income	207,000	116,000	25,000	29,000	20,000	1,000	16,000	0
Rents and Royalties	93,000	93,000	0	0	0	0	0	0
Other	364,266	214,266	0	0	0	0	150,000	0
	<u>913,191</u>	<u>672,191</u>	<u>25,000</u>	<u>29,000</u>	<u>20,000</u>	<u>1,000</u>	<u>166,000</u>	<u>0</u>
<b>Revenue Total</b>	<b>33,973,085</b>	<b>26,514,085</b>	<b>325,000</b>	<b>2,029,000</b>	<b>1,270,000</b>	<b>16,000</b>	<b>1,379,000</b>	<b>2,440,000</b>
<b>Transfers and Fund Balance</b>	<b>14,073,577</b>	<b>2,643,846</b>	<b>665,000</b>	<b>330,710</b>	<b>240,018</b>	<b>24,000</b>	<b>108,513</b>	<b>10,061,490</b>
<b>TOTAL SOURCES OF FUNDS</b>	<b><u>48,046,662</u></b>	<b><u>29,157,931</u></b>	<b><u>990,000</u></b>	<b><u>2,359,710</u></b>	<b><u>1,510,018</u></b>	<b><u>40,000</u></b>	<b><u>1,487,513</u></b>	<b><u>12,501,490</u></b>

**Forest Preserve DuPage County**  
**Exhibit #1 to Resolution #21-259**  
**Treasurer's Certificate Revenue Summary**  
**Landfill Funds 2022**

	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
<b><i>Other Income</i></b>						
Investment Income	5,652,000	52,000	1,518,000	2,099,000	10,000	1,973,000
<b><i>Revenue Total</i></b>	5,652,000	52,000	1,518,000	2,099,000	10,000	1,973,000
<b><i>Transfers and Fund Balance</i></b>	2,182,620	(52,000)	5,444,420	(1,731,800)	(10,000)	(1,468,000)
<b>TOTAL SOURCES OF FUNDS</b>	<b>7,834,620</b>	<b>0</b>	<b>6,962,420</b>	<b>367,200</b>	<b>0</b>	<b>505,000</b>

Forest Preserve DuPage County  
Exhibit #2 to Resolution #21-259  
Treasurer's Certificate Revenue Summary  
2022

Description	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>REVENUES</b>			
<b>Taxes</b>			
1100 Current Levy	51,279,025	51,279,025	51,155,655
1110 Prior Levies	0	0	4,945
1130 Other Property Taxes	0	0	9,433
1200 Personal Property Replacement Tax	1,900,000	1,809,000	1,143,813
<b>Taxes Total</b>	<b>53,179,025</b>	<b>53,088,025</b>	<b>52,313,846</b>
<b>Fees &amp; Permits</b>			
2100 Picnic	116,000	117,070	49,760
2110 Camping	84,000	84,714	33,874
2120 Special Use	50,120	38,385	27,479
2151 Model Aircraft	6,500	6,539	6,046
2160 Other/Add-ons (Tents, Grills, etc.)	5,150	4,610	(1,925)
2500 Boat (Annual & Daily)	47,000	47,325	46,265
2510 Replacement/Amended Permits (Any Type)	1,500	1,465	1,355
2710 Dog (Annual & Daily)	413,000	408,874	355,765
2715 Tubing/Snow Shoes Rental	10,600	16,960	4,580
2720 Firewood	7,500	7,868	6,195
2725 Other Fees	400	390	145
2735 Summer Camp	148,390	109,520	6,115
2740 Educational Programs	73,950	20,060	3,112
2745 Equestrian Program	35,985	18,675	2,602
2755 Hayrides	8,850	4,000	700
2765 Participation Fees	64,010	14,362	12,585
2841 Facilities Rental	41,950	11,000	(15,160)
2845 Food	591,200	156,150	67,990
2846 Non-Alcoholic Beverages	125,000	94,500	72,302
2847 Beer/Wine	671,000	426,000	332,609
2848 Liquor	185,000	115,000	59,734
2849 Other	132,735	91,071	103,181
2850 Cash Over & Short	0	(59)	(19)
2855 Boats Rentals	135,000	134,193	0
2860 Range Fees	110,000	118,000	0
2861 Greens Fees	3,390,000	3,495,000	2,953,397
2862 Equipment Rental Fees	1,070,100	1,094,000	806,197
2864 Pro Shop Sales	178,000	177,000	122,932
2866 Residential Cards	0	0	40
2867 Service Charge	15,000	11,000	640
<b>Fees &amp; Permits Total</b>	<b>7,717,940</b>	<b>6,823,672</b>	<b>5,058,496</b>
<b>Intergovernmental Revenues</b>			
3310 State	1,827,800	1,047,530	1,636,220
3320 Local	12,500	0	237,781
3330 Federal	760,000	19,160	5,642
3400 Other	6,154	0	0
<b>Intergovernmental Revenues Total</b>	<b>2,606,454</b>	<b>1,066,690</b>	<b>1,879,643</b>
<b>Other Income</b>			
4100 Cropland Conversions	71,925	73,875	89,925
4200 Easement Fees & Defaults	120,000	119,000	504,185
4300 Court Fines	57,000	54,357	74,608
4400 Investment Income	6,264,000	6,003,570	16,778,742
4505 Landfill Gas Royalties	42,000	45,000	40,653
4531 Guard Residence Maintenance Fees	33,000	32,000	33,540
4600 Interfund Transfers In - Services Provided	18,000	18,000	18,000
4850 Private Sector Support	350,000	577,700	370,245
4900 Other Nontaxable	2,283,657	143,815	297,016

FUND: ALL FUNDS

Forest Preserve DuPage County  
Exhibit #2 to Resolution #21-259  
Treasurer's Certificate Revenue Summary  
2022

Description	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
4920 Donations	1,883,609	180,061	356,479
6100 Sale of General Fixed Assets	196,000	175,000	272,859
6300 Compensation - Loss of General Fixed Assets	0	600	726
<b>Other Income Total</b>	<b>11,319,191</b>	<b>7,422,978</b>	<b>18,836,978</b>
<b>REVENUE TOTAL</b>	<b>74,822,610</b>	<b>68,401,365</b>	<b>78,088,963</b>
Transfers and Fund Balance	43,411,283	2,714,634	(6,443,399)
<b>TOTAL SOURCES OF FUNDS</b>	<b>118,233,893</b>	<b>71,115,999</b>	<b>71,645,564</b>

Forest Preserve DuPage County  
Exhibit #2 to Resolution #21-259  
Treasurer's Certificate Revenue Summary  
2022

Description	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>REVENUES</b>			
<b>Taxes</b>			
1100 Current Levy	22,781,000	22,500,000	21,714,785
1110 Prior Levies	0	0	1,993
1130 Other Property Taxes	0	0	8,554
1200 Personal Property Replacement Tax	1,372,000	1,700,000	1,089,145
<b>Taxes Total</b>	<b>24,153,000</b>	<b>24,200,000</b>	<b>22,814,477</b>
<b>Fees &amp; Permits</b>			
2100 Picnic	116,000	117,070	49,760
2110 Camping	84,000	84,714	33,874
2120 Special Use	50,120	38,385	27,479
2151 Model Aircraft	6,500	6,539	6,046
2160 Other/Add-ons (Tents, Grills, etc.)	5,150	4,610	(1,925)
2500 Boat (Annual & Daily)	47,000	47,325	46,265
2510 Replacement/Amended Permits (Any Type)	1,500	1,465	1,355
2710 Dog (Annual & Daily)	413,000	408,874	355,765
2715 Tubing/Snow Shoes Rental	10,600	16,960	4,580
2720 Firewood	7,500	7,868	6,195
2725 Other Fees	400	390	145
2735 Summer Camp	138,390	100,410	7,340
2740 Educational Programs	63,950	16,560	77
2745 Equestrian Program	35,985	18,675	2,602
2755 Hayrides	8,850	4,000	700
2765 Participation Fees	64,010	14,362	12,585
2841 Facilities Rental	41,950	10,950	(15,510)
2849 Other	127,735	90,071	99,864
2850 Cash Over & Short	0	0	(414)
2855 Boats Rentals	135,000	134,193	0
2862 Equipment Rental Fees	100	0	(90)
<b>Fees &amp; Permits Total</b>	<b>1,357,740</b>	<b>1,123,421</b>	<b>636,693</b>
<b>Intergovernmental Revenues</b>			
3310 State	325,000	44,849	35,020
3320 Local	0	0	77,231
3400 Other	6,154	0	0
<b>Intergovernmental Revenues Total</b>	<b>331,154</b>	<b>44,849</b>	<b>112,251</b>
<b>Other Income</b>			
4100 Cropland Conversions	71,925	73,875	89,925
4200 Easement Fees & Defaults	120,000	119,000	504,185
4300 Court Fines	57,000	54,357	74,608
4400 Investment Income	116,000	124,002	88,579
4505 Landfill Gas Royalties	42,000	45,000	34,446
4531 Guard Residence Maintenance Fees	33,000	32,000	33,540
4600 Interfund Transfers In - Services Provided	18,000	18,000	18,000
4900 Other Nontaxable	158,657	143,815	293,283
4920 Donations	55,609	60,061	196,740
<b>Other Income Total</b>	<b>672,191</b>	<b>670,110</b>	<b>1,333,306</b>
<b>REVENUE TOTAL</b>	<b>26,514,085</b>	<b>26,038,380</b>	<b>24,896,727</b>
Transfers and Fund Balance	2,643,846	591,835	1,232,293
<b>TOTAL SOURCES OF FUNDS</b>	<b>29,157,931</b>	<b>26,630,215</b>	<b>26,129,020</b>

Forest Preserve DuPage County  
 Exhibit #2 to Resolution #21-259  
 Treasurer's Certificate Revenue Summary  
 2022

Description	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>REVENUES</b>			
<b>Taxes</b>			
1100 Current Levy	300,000	250,000	288,315
1110 Prior Levies	0	0	49
1130 Other Property Taxes	0	0	2
<b>Taxes Total</b>	<b>300,000</b>	<b>250,000</b>	<b>288,366</b>
<b>Fees &amp; Permits</b>			
<b>Intergovernmental Revenues</b>			
<b>Other Income</b>			
4400 Investment Income	25,000	26,000	47,335
<b>Other Income Total</b>	<b>25,000</b>	<b>26,000</b>	<b>47,335</b>
<b>REVENUE TOTAL</b>	<b>325,000</b>	<b>276,000</b>	<b>335,701</b>
Transfers and Fund Balance	665,000	606,000	42,304
<b>TOTAL SOURCES OF FUNDS</b>	<b>990,000</b>	<b>882,000</b>	<b>378,005</b>

Description	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>REVENUES</b>			
<b>Taxes</b>			
1100 Current Levy	2,000,000	2,000,000	2,719,555
1110 Prior Levies	0	0	236
1130 Other Property Taxes	0	0	760
<b>Taxes Total</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,720,551</b>
<b>Fees &amp; Permits</b>			
<b>Intergovernmental Revenues</b>			
<b>Other Income</b>			
4400 Investment Income	29,000	43,430	37,560
<b>Other Income Total</b>	<b>29,000</b>	<b>43,430</b>	<b>37,560</b>
<b>REVENUE TOTAL</b>	<b>2,029,000</b>	<b>2,043,430</b>	<b>2,758,111</b>
Transfers and Fund Balance	330,710	234,270	38,069
<b>TOTAL SOURCES OF FUNDS</b>	<b>2,359,710</b>	<b>2,277,700</b>	<b>2,796,180</b>

Forest Preserve DuPage County  
 Exhibit #2 to Resolution #21-259  
 Treasurer's Certificate Revenue Summary  
 2022

Description	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>REVENUES</b>			
<b>Taxes</b>			
1100 Current Levy	1,250,000	1,250,000	1,442,164
1110 Prior Levies	0	0	132
1130 Other Property Taxes	0	0	7
<b>Taxes Total</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,442,303</b>
<b>Fees &amp; Permits</b>			
<b>Intergovernmental Revenues</b>			
<b>Other Income</b>			
4400 Investment Income	20,000	23,133	30,370
<b>Other Income Total</b>	<b>20,000</b>	<b>23,133</b>	<b>30,370</b>
<b>REVENUE TOTAL</b>	<b>1,270,000</b>	<b>1,273,133</b>	<b>1,472,673</b>
Transfers and Fund Balance	240,018	19,417	(154,424)
<b>TOTAL SOURCES OF FUNDS</b>	<b>1,510,018</b>	<b>1,292,550</b>	<b>1,318,249</b>

Forest Preserve DuPage County  
 Exhibit #2 to Resolution #21-259  
 Treasurer's Certificate Revenue Summary  
 2022

Description	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>REVENUES</b>			
<b>Taxes</b>			
1100 Current Levy	15,000	40,000	0
<b>Taxes Total</b>	<b>15,000</b>	<b>40,000</b>	<b>0</b>
<b>Fees &amp; Permits</b>			
<b>Intergovernmental Revenues</b>			
<b>Other Income</b>			
4400 Investment Income	1,000	1,200	3,146
<b>Other Income Total</b>	<b>1,000</b>	<b>1,200</b>	<b>3,146</b>
<b>REVENUE TOTAL</b>	<b>16,000</b>	<b>41,200</b>	<b>3,146</b>
Transfers and Fund Balance	24,000	(1,200)	32,104
<b>TOTAL SOURCES OF FUNDS</b>	<b>40,000</b>	<b>40,000</b>	<b>35,250</b>

Forest Preserve DuPage County  
 Exhibit #2 to Resolution #21-259  
 Treasurer's Certificate Revenue Summary  
 2022

Description	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>REVENUES</b>			
<b>Taxes</b>			
1100 Current Levy	1,100,000	1,000,000	906,484
1110 Prior Levies	0	0	86
1130 Other Property Taxes	0	0	4
1200 Personal Property Replacement Tax	88,000	109,000	54,668
<b>Taxes Total</b>	<b>1,188,000</b>	<b>1,109,000</b>	<b>961,242</b>
<b>Fees &amp; Permits</b>			
2735 Summer Camp	10,000	9,110	(1,225)
2740 Educational Programs	10,000	3,500	3,035
2849 Other	5,000	1,000	3,317
2850 Cash Over & Short	0	(59)	(57)
<b>Fees &amp; Permits Total</b>	<b>25,000</b>	<b>13,551</b>	<b>5,070</b>
<b>Intergovernmental Revenues</b>			
<b>Other Income</b>			
4400 Investment Income	16,000	15,192	29,525
4920 Donations	150,000	120,000	159,739
<b>Other Income Total</b>	<b>166,000</b>	<b>135,192</b>	<b>189,264</b>
<b>REVENUE TOTAL</b>			
	<b>1,379,000</b>	<b>1,257,743</b>	<b>1,155,576</b>
Transfers and Fund Balance	108,513	(4,801)	91,105
<b>TOTAL SOURCES OF FUNDS</b>	<b>1,487,513</b>	<b>1,252,942</b>	<b>1,246,681</b>

Forest Preserve DuPage County  
 FUND: 070 ENVIRONMENTAL RESPONSIBILITY Exhibit #2 to Resolution #21-259  
 Treasurer's Certificate Revenue Summary  
 2022

Description	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>REVENUES</b>			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
<b>Other Income</b>			
4400 Investment Income	52,000	42,255	113,687
<b>Other Income Total</b>	<b>52,000</b>	<b>42,255</b>	<b>113,687</b>
<b>REVENUE TOTAL</b>			
	<b>52,000</b>	<b>42,255</b>	<b>113,687</b>
Transfers and Fund Balance	(52,000)	(42,255)	(113,687)

Description	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>REVENUES</b>			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
<b>Other Income</b>			
4400 Investment Income	1,518,000	1,385,743	4,169,696
<b>Other Income Total</b>	<b>1,518,000</b>	<b>1,385,743</b>	<b>4,169,696</b>
<b>REVENUE TOTAL</b>	<b>1,518,000</b>	<b>1,385,743</b>	<b>4,169,696</b>
Transfers and Fund Balance	5,444,420	1,086,777	(2,793,467)
<b>TOTAL SOURCES OF FUNDS</b>	<b>6,962,420</b>	<b>2,472,520</b>	<b>1,376,229</b>

Forest Preserve DuPage County  
 Exhibit #2 to Resolution #21-259  
 Treasurer's Certificate Revenue Summary  
 2022

Description	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>REVENUES</b>			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
<b>Other Income</b>			
4400 Investment Income	2,099,000	2,152,000	6,176,676
<b>Other Income Total</b>	<b>2,099,000</b>	<b>2,152,000</b>	<b>6,176,676</b>
<b>REVENUE TOTAL</b>	<b>2,099,000</b>	<b>2,152,000</b>	<b>6,176,676</b>
Transfers and Fund Balance	(1,731,800)	(2,006,600)	(6,112,407)
<b>TOTAL SOURCES OF FUNDS</b>	<b>367,200</b>	<b>145,400</b>	<b>64,269</b>

Description	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>REVENUES</b>			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
<b>Other Income</b>			
4400 Investment Income	10,000	12,500	14,169
<b>Other Income Total</b>	<b>10,000</b>	<b>12,500</b>	<b>14,169</b>
<b>REVENUE TOTAL</b>	<b>10,000</b>	<b>12,500</b>	<b>14,169</b>
Transfers and Fund Balance	(10,000)	(12,500)	(14,169)

Description	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>REVENUES</b>			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
Other Income			
4400 Investment Income	1,973,000	1,864,121	5,364,193
<b>Other Income Total</b>	<b>1,973,000</b>	<b>1,864,121</b>	<b>5,364,193</b>
<b>REVENUE TOTAL</b>	<b>1,973,000</b>	<b>1,864,121</b>	<b>5,364,193</b>
Transfers and Fund Balance	(1,468,000)	(1,701,221)	(5,289,994)
<b>TOTAL SOURCES OF FUNDS</b>	<b>505,000</b>	<b>162,900</b>	<b>74,199</b>

Description	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>REVENUES</b>			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
<b>Other Income</b>			
4400 Investment Income	0	0	5,606
4505 Landfill Gas Royalties	0	0	6,207
<b>Other Income Total</b>	<b>0</b>	<b>0</b>	<b>11,813</b>
 <b>REVENUE TOTAL</b>	 <b>0</b>	 <b>0</b>	 <b>11,813</b>
Transfers and Fund Balance	0	0	(11,813)

Forest Preserve DuPage County  
 Exhibit #2 to Resolution #21-259  
 Treasurer's Certificate Revenue Summary  
 2022

Description	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>REVENUES</b>			
<b>Taxes</b>			
<b>Fees &amp; Permits</b>			
2841 Facilities Rental	0	50	350
2845 Food	591,200	156,150	67,990
2846 Non-Alcoholic Beverages	125,000	94,500	72,302
2847 Beer/Wine	671,000	426,000	332,609
2848 Liquor	185,000	115,000	59,734
2850 Cash Over & Short	0	0	452
2860 Range Fees	110,000	118,000	0
2861 Greens Fees	3,390,000	3,495,000	2,953,397
2862 Equipment Rental Fees	1,070,000	1,094,000	806,287
2864 Pro Shop Sales	178,000	177,000	122,932
2866 Residential Cards	0	0	40
2867 Service Charge	15,000	11,000	640
<b>Fees &amp; Permits Total</b>	<b>6,335,200</b>	<b>5,686,700</b>	<b>4,416,733</b>
<b>Intergovernmental Revenues</b>			
<b>Other Income</b>			
4400 Investment Income	20,000	16,155	24,380
4900 Other Nontaxable	0	0	2,206
6100 Sale of General Fixed Assets	21,000	0	21,097
6300 Compensation - Loss of General Fixed Assets	0	600	726
<b>Other Income Total</b>	<b>41,000</b>	<b>16,755</b>	<b>48,409</b>
<b>REVENUE TOTAL</b>	<b>6,376,200</b>	<b>5,703,455</b>	<b>4,465,142</b>
Transfers and Fund Balance	(511,875)	(1,449,649)	(1,741,287)
<b>TOTAL SOURCES OF FUNDS</b>	<b>5,864,325</b>	<b>4,253,806</b>	<b>2,723,855</b>

Forest Preserve DuPage County  
 Exhibit #2 to Resolution #21-259  
 Treasurer's Certificate Revenue Summary  
 2022

Description	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>REVENUES</b>			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
<b>Other Income</b>			
4400 Investment Income	29,000	34,455	64,021
4850 Private Sector Support	350,000	577,700	370,245
4900 Other Nontaxable	0	0	541
<b>Other Income Total</b>	<b>379,000</b>	<b>612,155</b>	<b>434,807</b>
<b>REVENUE TOTAL</b>	<b>379,000</b>	<b>612,155</b>	<b>434,807</b>
Transfers and Fund Balance	(379,000)	(612,155)	(434,807)

Description	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>REVENUES</b>			
Taxes			
Fees & Permits			
<b>Intergovernmental Revenues</b>			
3310 State	352,800	1,002,681	1,601,201
3320 Local	12,500	0	160,550
3330 Federal	760,000	19,160	0
<b>Intergovernmental Revenues Total</b>	<b>1,125,300</b>	<b>1,021,841</b>	<b>1,761,751</b>
<b>Other Income</b>			
4400 Investment Income	30,000	50,089	106,246
<b>Other Income Total</b>	<b>30,000</b>	<b>50,089</b>	<b>106,246</b>
<b>REVENUE TOTAL</b>			
	<b>1,155,300</b>	<b>1,071,930</b>	<b>1,867,997</b>
Transfers and Fund Balance	(301,279)	255,220	1,755,465
<b>TOTAL SOURCES OF FUNDS</b>	<b>854,021</b>	<b>1,327,150</b>	<b>3,623,462</b>

Forest Preserve DuPage County  
 Exhibit #2 to Resolution #21-259  
 Treasurer's Certificate Revenue Summary  
 2022

Description	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>REVENUES</b>			
<b>Taxes</b>			
1100 Current Levy	2,000,000	0	0
1200 Personal Property Replacement Tax	440,000	0	0
<b>Taxes Total</b>	<b>2,440,000</b>	<b>0</b>	<b>0</b>
<b>Fees &amp; Permits</b>			
<b>Intergovernmental Revenues</b>			
<b>Other Income</b>			
<b>REVENUE TOTAL</b>	<b>2,440,000</b>	<b>0</b>	<b>0</b>
Transfers and Fund Balance	10,061,490	0	0
<b>TOTAL SOURCES OF FUNDS</b>	<b>12,501,490</b>	<b>0</b>	<b>0</b>

Forest Preserve DuPage County  
 Exhibit #2 to Resolution #21-259  
 Treasurer's Certificate Revenue Summary  
 2022

Description	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>REVENUES</b>			
<b>Taxes</b>			
1100 Current Levy	21,833,025	22,239,025	21,919,895
1110 Prior Levies	0	0	2,449
1130 Other Property Taxes	0	0	107
<b>Taxes Total</b>	<b>21,833,025</b>	<b>22,239,025</b>	<b>21,922,450</b>
<b>Fees &amp; Permits</b>			
<b>Intergovernmental Revenues</b>			
<b>Other Income</b>			
4400 Investment Income	15,000	13,860	43,992
<b>Other Income Total</b>	<b>15,000</b>	<b>13,860</b>	<b>43,992</b>
<b>REVENUE TOTAL</b>	<b>21,848,025</b>	<b>22,252,885</b>	<b>21,966,442</b>
Transfers and Fund Balance	701,225	(13,860)	(43,992)
<b>TOTAL SOURCES OF FUNDS</b>	<b>22,549,250</b>	<b>22,239,025</b>	<b>21,922,450</b>

Description	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>REVENUES</b>			
Taxes			
Fees & Permits			
<b>Intergovernmental Revenues</b>			
3330 Federal	0	0	5,642
<b>Intergovernmental Revenues Total</b>	<b>0</b>	<b>0</b>	<b>5,642</b>
<b>Other Income</b>			
4400 Investment Income	21,000	35,657	(49,590)
4900 Other Nontaxable	0	0	986
6100 Sale of General Fixed Assets	175,000	175,000	251,762
<b>Other Income Total</b>	<b>196,000</b>	<b>210,657</b>	<b>203,158</b>
<b>REVENUE TOTAL</b>	<b>196,000</b>	<b>210,657</b>	<b>208,800</b>
Transfers and Fund Balance	2,687,775	1,070,343	2,065,108
<b>TOTAL SOURCES OF FUNDS</b>	<b>2,883,775</b>	<b>1,281,000</b>	<b>2,273,908</b>

Forest Preserve DuPage County  
 Exhibit #2 to Resolution #21-259  
 Treasurer's Certificate Revenue Summary  
 2022

Description	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>REVENUES</b>			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
<b>Other Income</b>			
4400 Investment Income	38,000	61,778	151,075
<b>Other Income Total</b>	<b>38,000</b>	<b>61,778</b>	<b>151,075</b>
<b>REVENUE TOTAL</b>	<b>38,000</b>	<b>61,778</b>	<b>151,075</b>
Transfers and Fund Balance	572,000	5,236,287	6,680,022
<b>TOTAL SOURCES OF FUNDS</b>	<b>610,000</b>	<b>5,298,065</b>	<b>6,831,097</b>

Description	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>REVENUES</b>			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
<b>Other Income</b>			
4400 Investment Income	2,000	2,000	11,486
<b>Other Income Total</b>	<b>2,000</b>	<b>2,000</b>	<b>11,486</b>
<b>REVENUE TOTAL</b>	<b>2,000</b>	<b>2,000</b>	<b>11,486</b>
Transfers and Fund Balance	(2,000)	8,726	(2,212)
<b>TOTAL SOURCES OF FUNDS</b>	<b>0</b>	<b>10,726</b>	<b>9,274</b>

Description	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>REVENUES</b>			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
<b>Other Income</b>			
4400 Investment Income	150,000	100,000	346,589
<b>Other Income Total</b>	<b>150,000</b>	<b>100,000</b>	<b>346,589</b>
<b>REVENUE TOTAL</b>	<b>150,000</b>	<b>100,000</b>	<b>346,589</b>
Transfers and Fund Balance	1,240,000	1,450,000	496,846
<b>TOTAL SOURCES OF FUNDS</b>	<b>1,390,000</b>	<b>1,550,000</b>	<b>843,435</b>

Forest Preserve DuPage County  
 Exhibit #2 to Resolution #21-259  
 Treasurer's Certificate Revenue Summary  
 2022

Description	CY 2022 Budget	CY 2021 Estimate	CY 2020 Actual
<b>REVENUES</b>			
Taxes			
Fees & Permits			
<b>Intergovernmental Revenues</b>			
3310 State	1,150,000	0	0
<b>Intergovernmental Revenues Total</b>	<b>1,150,000</b>	<b>0</b>	<b>0</b>
<b>Other Income</b>			
4400 Investment Income	100,000	0	0
4900 Other Nontaxable	2,125,000	0	0
4920 Donations	1,678,000	0	0
<b>Other Income Total</b>	<b>3,903,000</b>	<b>0</b>	<b>0</b>
<b>REVENUE TOTAL</b>	<b>5,053,000</b>	<b>0</b>	<b>0</b>
Transfers and Fund Balance	23,148,240	0	0
<b>TOTAL SOURCES OF FUNDS</b>	<b>28,201,240</b>	<b>0</b>	<b>0</b>

# FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS CALENDAR YEAR 2022 BUDGET

## Definition of Revenue Classifications

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### **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 1<sup>st</sup> on property values assessed as of the same date. Tax bills are prepared by the County and issued on or about May 1<sup>st</sup> and are payable in two installments, on or about June 1<sup>st</sup> and September 1<sup>st</sup>. 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 2021 taxes to support the calendar year 2022 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.

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FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
CALENDAR YEAR 2022 BUDGET

Capital Improvement Request Summary

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FUND	STRUCTURES & LAND IMPROV.	PRESERVE & RECREATION	WATER MANAGE	LANDFILL	TOTAL
010 General Fund	24,000	0	0	0	24,000
075 District Wide Environmental Fund	20,000	0	0	2,580,000	2,600,000
131 Golf Fund	460,000	0	0	0	460,000
222 Construction & Development Fund	7,350,000	4,470,000	0	0	11,820,000
500 Capital Improvement, Repair or Replacement Fund	465,839	763,936	0	0	1,229,775
510 Oak Meadows Golf and Preserve Improv Proj Fund	610,000	0	0	0	610,000
520 Fleet Building Construction Fund	0	0	0	0	0
530 Building Renewal Fund	787,000	0	0	0	787,000
540 Willowbrook Improvements	621,900	25,353,040	0	0	25,974,940
<b>ALL FUNDS TOTAL</b>	<b>10,338,739</b>	<b>30,586,976</b>	<b>0</b>	<b>2,580,000</b>	<b>43,505,715</b>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
 CALENDAR YEAR 2022 BUDGET  
 Capital Improvement Requests - Detail

Dept	Acct#	Description	Structures & Land Improvement	Preserve & Recreation	Water Management	Landfill	Total
<b>010 - General Fund</b>							
J01	4200	General Fleet Infrastructure Improvements	\$ 24,000	\$ -	\$ -	\$ -	\$ 24,000
			24,000	-	-	-	24,000
<b>075 - Districtwide Environmental Fund</b>							
			50,000				50,000
100	4100	DW NON-LANDFILL STORMWATER MANAGEMENT					
100	4100	RESTORATION	25,000				25,000
100	4100	FM ASBESTOS ABATEMENT	40,000				40,000
100	4100	CHURCHILL FLEET TANK REMEDIATION	100,000				100,000
100	4100	UNANTICIPATED REMEDIATION SITES	10,000				10,000
100	4100	DW LAB PACK	4,000				4,000
100	4100	FLY DUMP SPECIAL DISPOSAL	6,000				6,000
100	4100	BW ASPHALT PLANT RECLAMATION	1,250,000				1,250,000
100	4100	FULLERSBURG FLOODWALL IMP	100,000				100,000
		SONGBIRD SLOUGH STORM SEWER	20,000				20,000
100	4100	CLEANING/TELEVISIONING					
100	4100	MAPLE MEADOWS FUEL TANK REPLACEMENT	100,000				100,000
100	4100	OAK MEADOWS FUEL TANK REPLACEMENT	100,000				100,000
100	4100	SJF MAIN FARM DRAINAGE IMP - PH2	900,000				900,000
		WDW WINFIELD MARSH TRAIL CULVERTS	100,000				100,000
100	4100	REPLACEMENT					
			2,500,000				2,500,000
100	8021	BW NEW GAS & LEACHATE IMP CONSTRUCTION					
100	8491	MLN PHYTO IRON SEQUESTER SYSTEM	25,000				25,000
100	8493	MLN RIVER RESTORATION CONST	50,000				50,000
100	8493	MLN RIVER CQA	5,000				5,000
		Fund 075 Total	\$ 5,385,000	\$ -	\$ -	\$ -	\$ 5,385,000

Dept	Acct#	Description	Structures & Land Improvement	Preserve & Recreation	Water Management	Landfill	Total
<b>085 - Greene Valley Fund</b>							
		LEACHATE SYSTEM IMP / FORCE MAIN TO WWTP					
I00	4200	FLOW METERS	\$ 20,000			\$	20,000
		Fund 085 Total	20,000	-	-	-	20,000
<b>131 - Golf Fund</b>							
MMK	4200	HVAC Replacement Project	60,000				60,000
MMK	4200	Site Master Plan Consulting Services	60,000				60,000
OMK	4200	FF&E and Landscaping	300,000				300,000
OMK	4200	Golf Course Path Curbing Project	40,000				40,000
		Fund 131 Total	460,000	-	-	-	460,000
<b>222 - 2021 Construction and Development Fund</b>							
P00	5021	Blackwell Solar Project Project No.: Z-024-012 Blackwell Grounds and Natural Resource		1,000,000			1,000,000
P00	5021	Management Facility Project No. Z-021-031 WBDRT: Blackwell to West DuPage Woods Project		350,000			350,000
P00	5022	No. Z-452-051 000		1,000,000			1,000,000
P00	5163	Restoration Herrick Lake Phase 2 Waterfall Glen Parking Lot and Trailhead		1,200,000			1,200,000
P00	5282	Improvements Project No. Z-282-013 Salt Creek Marsh Trail Replacement Project No.: Z-		2,000,000			2,000,000
P00	5442	442-002 District Wide Interpretive Signs Project No.: Z-454-		225,000			225,000
P00	5454	027 Mayslake Peabody Estate Exterior Repairs Project		25,000			25,000
P00	5591	No.: Z-591-026 SJF Show Stable Courtyard Landscaping Project		6,000,000			6,000,000
P00	5773	No.: Z-774-001		20,000			20,000
		Fund 222 Total	\$ -	\$ 11,820,000	\$ -	\$ -	\$ 11,820,000

Dept	Acct#	Description	Structures & Land Improvement	Preserve & Recreation	Water Management	Landfill	Total
<b>500 - Capital Improvement Fund</b>							
P00	5022	Blackwell Mack Road Trail Project No. Z-022-017 Hidden Lake Bridges Contract Nos.:17-292 and		\$ 28,558			\$ 28,558
P00	5171	20-207		465,839			465,839
P00	5302	WBDRT: Fair Oaks Segment WBDRT: Winfield Mounds to West DuPage Woods		112,321			112,321
P00	5352	Project No. Z-452-052 WBDRT: Blackwell to West DuPage Woods		62,014			62,014
P00	5452	Roosevelt Crossing Project No. Z-452-052 WBDRT: Winfield Mounds to West DuPage Woods		275,000			275,000
P00	5452	Project No. Z-452-052 Dunham Parking Lot and Trail Improvements		90,000			90,000
P00	5752	Project No.Z-754-001 Dunham Parking Lot and Trail -Construction		46,043			46,043
P00	5752	Project No.Z-754-001		150,000			150,000
		Fund 500 Total	-	1,229,775	-	-	1,229,775

**510 - Oak Meadows Improvement/Project Fund**

		The Preserve at Oak Meadows Club House					
P00	5391	Contract #19-298		610,000			610,000
		Fund 510 Total	-	610,000	-	-	610,000

**530 - Building Renewal Fund**

Dept	Acct#	Description	Structures & Land Improvement	Preserve & Recreation	Water Management	Landfill	Total
J00	4200	Misc Structural Repairs	50,000				50,000
J00	4200	West Branch House Roof	30,000				30,000
J00	4200	York Woods South Shelter	372,000				372,000
J00	4200	Headquarters Kitchen Renovations	50,000				50,000
J00	4200	Headquarters Drywall/Paint Repairs	15,000				15,000
J00	4200	St. James Farm Building Exteriors	20,000				20,000
J00	4200	Surplus FM Infrastructure Demolitions	250,000				250,000
		Fund 530 Total	\$ 787,000	\$ -	\$ -	\$ -	\$ 787,000

Dept	Acct#	Description	Structures & Land Improvement	Preserve & Recreation	Water Management	Landfill	Total
<b>540 - Willowbrook Site Improvement Fund</b>							
P00	4200	Phase D - Species Recovery Building Conversion	\$ 76,900				\$ 76,900
P00	4200	Screen Wall Fencing	130,000				130,000
P00	4200	Rainwater Harvesting System	380,000				380,000
P00	4200	EV Charging Station	35,000				35,000
P00	5341	Phase B1 - Clinic and Visitor Center	17,028,540				17,028,540
P00	5341	Phase C - Outdoor Rehabilitation Phase II	1,801,850				1,801,850
P00	5341	Phase A - Outdoor Rehabilitation Phase I	3,051,500				3,051,500
P00	5342	Phase B2 - Site Development	2,002,610				2,002,610
P00	5343	Landscape Restoration	328,540				328,540
P00	5344	Generator	270,000				270,000
P00	5344	Interior Interpretive Exhibits	870,000				870,000
Fund 540 Total			\$ 25,974,940	\$ -	\$ -	\$ -	\$ 25,974,940

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FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
CALENDAR YEAR 2022 BUDGET

Summary of Significant Finance & Accounting Policies

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**Budget Basics**

All departments of the District submit requests for appropriation 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 fiscal 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, and Enterprise Funds (discussed below). All annual appropriations lapse at fiscal year end, except for the Construction and Development Funds that do not lapse for five years.

The proposed budget is presented to the governing body (Board of Commissioners) for review. The governing body holds public hearings 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<sup>st</sup>.

The District's expenditure / expense code structure for budget purposes is represented by general categories of expenditures / expenses. These general categories of expenditure are further distinguished by object codes of expenditures / expenses, or classes. Appropriations are made at the expenditure class level.

Although the budgetary level of control is at the expenditure class level, state law as mandated in the Illinois Compiled Statutes provides for a legal level of control for compliance purposes at the fund level.

**Accounting Basics**

**Fund Accounting**

The District uses funds to report on its financial position and the result of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. Funds are classified into the following categories: governmental and proprietary. Each category, in turn, is divided into separate "fund types".

Governmental funds are used to account for all or most of a government's general activities, including the collection and distribution of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds - not subject to annual appropriation). The general fund is used to account for all activities of the general government not accounted for in some other fund.

# FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS CALENDAR YEAR 2022 BUDGET

## Summary of Significant Finance & Accounting Policies

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Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds).

### **Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they become both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. The District recognizes property taxes when they are both measurable and available in the year they are intended to finance. Expenditures generally are recorded when a fund liability is incurred. However, debt service expenditures are recorded only when payment is due.

All proprietary funds are accounted for on a flow of economic resources measurement focus and the accrual basis of accounting. With this focus, all assets and all liabilities associated with the operation of these funds are included on the statement of net assets. Proprietary fund-type operating statements present increases (e.g., revenue) and decreases (e.g., expenses) in net total assets. Under the accrual basis of accounting, revenues are recognized when earned. Expenditures are recorded at the time the liabilities are incurred.

Those revenues susceptible to accrual are property taxes, investment income, fees from concessions, and charges for services. Fees and permit revenues are not susceptible to accrual because generally they are not measurable until received in cash.

The District reports deferred revenue on its financial statements. Deferred revenues arise when the government receives resources before it has legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when the government has a legal claim to the resources, the liability for deferred revenue is removed and revenue is recognized.

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation, is utilized.

Interfund services are transactions between funds that suggest the nature of a normal buyer/seller relationship. In essence, one fund has acquired goods or services that could have been purchased from an unrelated business enterprise. These transfers are recorded as an expenditure or expense in the

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
CALENDAR YEAR 2022 BUDGET

Summary of Significant Finance & Accounting Policies

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fund receiving the goods or services and as revenue in the fund providing the goods or services.

All other interfund transfers are reported as operating transfers. They include transfers to support programs or activities and permanent transfers of equity.

**Fund Balance Policy**

The term fund balance describes the net assets of a governmental fund on a budgetary basis and is intended to serve as a measure of the financial resources available in a governmental fund. A fund balance is divided into reserved and unreserved portions. The unreserved portion of fund balance is a measure of current available financial resources for spending. It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks and to ensure stable tax rates. Fund balance levels are a crucial consideration in long-term financial planning.

Unreserved fund balances are maintained to avoid cash flow interruptions; provide for unanticipated expenditures or emergencies of a non-recurring nature; generate investment income; reduce the need for short-term borrowing; assist in maintaining the District's current AAA rating by Standard & Poor's Investors Service for investment-grade bond rating; and meet unexpected increases in services and delivery costs.

Credit rating agencies carefully monitor levels of fund balance and unreserved fund balance in a government's general fund to evaluate a government's continued creditworthiness. Those interested primarily in a government's economic condition (e.g., rating agencies) are likely to favor increased levels of fund balance. Opposing pressures often come from taxpayers and citizen's groups, which may view high levels of fund balance as excessive.

The District has a policy on fund balances for tax supported operational funds. The policy provides:

1. The General Fund balance will be equal to 15% of the last known actual fiscal year expenditures reduced by:
  - a. Expenditures for land acquisition purposes that were or are to be reimbursed by grants.
  - b. Capital expenditures for recreational or conservation and water management purposes to complete projects originally budgeted in expired Construction and Development funds from which the unspent monies were transferred to the General Fund.
2. The Zoological Fund and Audit Fund balances shall each be equal to 25 % of the last known actual fiscal year expenditures.
3. The Illinois Municipal Retirement Fund and the Social Security Tax Fund balances shall each be equal to 16 2/3% of the last known actual fiscal year expenditures.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
CALENDAR YEAR 2022 BUDGET

Summary of Significant Finance & Accounting Policies

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Account Codes

It is essential that common terminology, classification and coding be used consistently and conscientiously throughout the funds of the District in the budgeting, accounting and financial reporting of transactions. Recorded data is used for many organizational purposes including communication of results of operations, analysis, accountability and control.

**Expenditure Account Code Structure**

Fund “XXX”: Three-digit code indicating fund to be charged.

Department (Agency) “XXX”: Three-digit code used to identify major organizational divisions within the District for budgetary purposes.

Organization (Sub-agency) “XXXX”: Four-digit code used to identify major divisions within an agency for budgetary purposes. Only used by some agencies.

Object “XXXX”: Four-digit code used to identify the article purchased or the service obtained. The first digit denotes the category of the expenditure described below. The second digit denotes the expenditure class and the third and fourth digits denote the specific object of expenditure.

1XXX Personal Services: Expenses for salaries, wages and related employee benefits provided for all persons employed by the District. Benefits include employer contributions to retirement systems, insurance and similar benefits.

2XXX Supplies: Materials and articles that are “consumed or materially altered” when used, or have the characteristics of equipment with small unit cost (inadvisable to capitalize expense). The unit cost threshold is \$5,000.00.

3XXX Other Services & Charges: Services performed by non-employees which are required by the District in the administration of its functions or which are legally or morally obligatory on the District.

4XXX Capital Outlay: Expenditures which result in the acquisition or major improvement of tangible personal property not consumed in first use, with a life expectancy exceeding one year and with a unit cost of \$5,000.00 or more.

5XXX Recreational Improvements: Expenditures for constructing, restoring, reconditioning, reconstructing, and acquiring improvements and for the development of the forests and land of the District for recreational purposes.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
CALENDAR YEAR 2022 BUDGET

Summary of Significant Finance & Accounting Policies

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6XXX Water Management Improvements: Expenditures for construction, restoration, reconditioning, reconstruction and the acquisition of improvements and for the development of the forests and lands of the District for purposes of conservation and water management.

8XXX Landfill Improvements: Expenditures for preventative or remedial action for environmental problems related to active and inactive landfill sites. Includes, but is not limited to, construction, reconstruction and restoration.

9XXX Other: Records appropriations for contingencies and reserves. Records appropriations and expenditures for bonded debt, interfund transfers for services and interfund operating transfers.

**Revenue Account Code Structure**

Revenues are classified by fund, category, class and source (code). The category is represented by the first digit in the four-digit source code. There are currently five categories in use.

1XXX Taxes: Records revenues received through ad valorem property taxes and non-property taxes, primarily the Personal Property Replacement Tax (transfer payment from the state).

2XXX Fees & Permits: Records revenues received through the sale of special use permits or collection of program user fees.

3XXX Intergovernmental: Primarily records revenues received through grants and reimbursements from state, local or federal units of government. Also includes reimbursements related to law enforcement activities.

4XXX Other Income: Records revenues from investments, court fines, easement fees, cropland conversions, donations, sponsorships, private sector support, landfill royalties, and golf enterprise concessions.

6XXX Other Financing Sources: Records revenues from sale, disposal or loss of fixed assets, and bond proceeds.

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FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
CALENDAR YEAR 2022 BUDGET

Glossary of Terms

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The Annual Budget contains terminology unique to public finance and budgeting. This glossary was prepared to assist the reader of this document in understanding some of the terms.

**Appropriation** – A legal authorization granted by a legislative body to make expenditures and incur obligations for designated purposes. An appropriation is usually limited in the time and amount it may be expended.

**Assessed Valuation** – A value established for real or personal property to use as a basis for levying property taxes. Illinois law requires real property to be assessed at 33 1/3 percent of fair cash value. In DuPage County, the nine Township Assessors are responsible for the initial assessed valuation calculation. The County Supervisor of Assessments acts as an equalization authority, a statutory clerk of the Board of Review, and correlates the work of the nine Township Assessors.

**Assets** – Property owned by a government.

**Audit** – A systematic collection of sufficient, competent evidential matter needed to attest to the fairness of the presentation of the District's financial statements. The audit tests the District's accounting system to determine whether the internal accounting controls are both available and being used.

**Balance Sheet** – That portion of the District's financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.

**Basis of Accounting** – A term used when revenues, expenditures, transfers, assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on the cash, modified accrual, or the accrual method.

**Bond** – A written promise to pay a sum of money on a specified date or dates at a specified rate. The interest payments and the repayment of principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used to finance capital improvements.

**Budget** – A plan of district financial operation that includes an estimate of proposed expenditures and a proposed means of financing them. The term used without any modifier usually indicates a financial plan for a single operating year. The budget is the primary means by which the expenditure and service levels of the District are controlled.

**Budget and Appropriation Ordinance** – A legal document adopted by the Board authorizing expenditures for specific purposes within a specific period of time.

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**Calendar Year** – A 12 month period to which the District’s annual operating budget applies and at the end of which the District determines its financial position and the results of operations. The District’s calendar year is January 1 to December 31 of that following year.

**Capital Outlay** – The amount budgeted and appropriated for the purchase of land, buildings, equipment, improvements, software and furniture which individually amounts to expenditure of \$5,000 or more and having an expected life of longer than one year.

**Capital Projects** – The amount budgeted and appropriated for the acquisition, construction, or development of facilities.

**Cash Management** – The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn investment income. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the balance of the highest earnings and return, liquidity and minimal risk with the cash balances.

**Charges for Service** – User charges for services provided by the District to those specifically benefiting from those services.

**Debt** – A financial obligation resulting from borrowing money. Debts of the District include bonds and installment contracts.

**Deficit** – The excess of expenditures or expenses over revenues or income during a single accounting period.

**Department/Agency** – A major administrative division of the District that indicates overall management responsibility for an operation.

**Depreciation** – The allocation of the cost of a fixed asset over the asset’s useful life. Through this process the entire cost of this asset less any salvage value is ultimately charged off as an expense. This method of cost allocation is used in proprietary funds.

**Designated Fund Balance** – Net financial resources of a government fund that are spendable or available for appropriation, but which have been earmarked by the Board for some specific purpose.

**Encumbrance** – Commitments related to unperformed contracts for goods and services.

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**Enterprise Fund** – A fund established to account for operations (a) that are financed in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**Expenditures** – Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental transfers.

**Expenses** – Charges incurred, whether paid or unpaid, resulting from the delivery of District services.

**Fixed Asset** – Assets of a long-term character intended to continue to be held or used. Examples of fixed assets include items such as land, buildings, machinery, furniture, and other equipment.

**Fund** – An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**Fund Balance** – The fund equity of governmental funds. Changes in fund balances are the result of the difference of revenues to expenditures. Fund balances increase when revenues exceed expenditures and decrease when expenditures exceed revenues.

**Generally Accepted Accounting Principles (GAAP)** – Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

**General Obligation Bonds** – Bonds that finance a variety of public projects such as roads, buildings, and improvements; the repayment of these bonds is usually made from the Debt Service Fund, and these bonds are backed by the full faith and credit of the issuing government.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
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**Governmental Fund Types** – Funds used to account for the acquisition, use and balances of expendable financial resources and related current liabilities, except for those accounted for in proprietary and trust funds. In essence, these funds are accounting segregation of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and the liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

**Intergovernmental Revenue** – Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**Levy** – (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by the District.

**Modified Accrual Basis** – The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, which is when they become both “measurable” and “available” to finance expenditures of the current period: “available” means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditure wither when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

**Net Income** – Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers over operating expenses, non-operating expenses, and operating transfers out.

**Property Tax** – Property taxes are levied on real property according to the property’s assessed valuation and tax rate.

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**Proprietary Fund Types**– The classification used to account for ongoing organizations and activities similar to those often found in the private sector (i.e. enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government’s business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on the determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by those pronouncements.

**Reserve Funds** – A portion of a fund restricted for a specific purpose.

**Retained Earnings** – An equity account reflecting the accumulated earnings of the District’s Proprietary funds.

**Revenues** – Funds the government receives as income, including such times as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and investment income.

**Salaries and Benefits** – The amount budgeted and appropriated for salaries, wages, health and life insurance premiums, pension costs, and other fringe benefits.

**Salary Vacancy Factor** – Dollar savings recognized from the lag time between position vacancies and actual hiring.

**Tax Levy** – The total amount raised by general property taxes for operating and debt service payments.

**Tax Rate** – The amount of tax levied for each \$100 of assessed valuation.

**Truth In Taxation Act** – Provides taxpayers with the means to check and review local government spending. It requires the District Board to publish a notice and hold a public hearing on their intention to adopt a tax levy exceeding the property taxes extended for the previous year by more than five percent.

**Unreserved Fund Balance** – In governmental or private-purpose trust fund, the balance of net financial resources that are spendable or available for appropriation.