

Forest Preserve District
Of
DuPage County

Fiscal Year 17/18
Approved Budget & Related Material

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
FISCAL YEAR 2017 / 2018 BUDGET

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FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
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FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

FISCAL YEAR 2017 / 2018 BUDGET

District Profile

The Forest Preserve District of DuPage County was established by a county-wide referendum in June 1915. The District is a separate legal entity organized and existing under the Downstate Forest Preserve Act of the State of Illinois. The boundaries of the District encompass all of the property in DuPage County and 12 acres owned by the District in Kane County, Illinois. DuPage County is located west of Chicago in northeastern Illinois and is part of the Chicago metropolitan area. The District owns and manages over 25,400 acres of land, or about 12% of the County's 212,567 acres, and serves a population of 933,736. 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 fiscal 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 September 30. The fiscal year of the District is from July 1 through the following June 30.

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FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
FISCAL YEAR 2017 / 2018 BUDGET

Officials and Officers

President

Joseph F. Cantore III

Secretary

Judith A. Malahy

Treasurer

Al Murphy

Commissioners

Al Murphy
Jeff Reddick
Marsha Murphy
Linda Painter
Mary Lou Wehrli
Tim Whelan

Administration

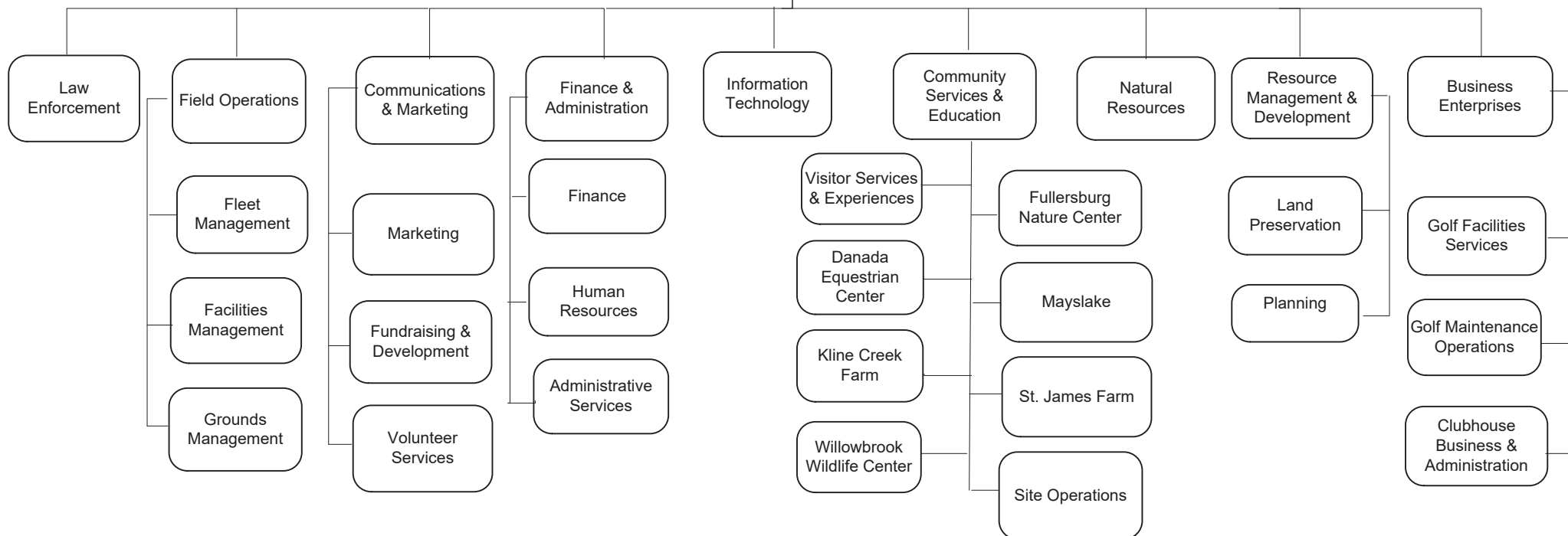
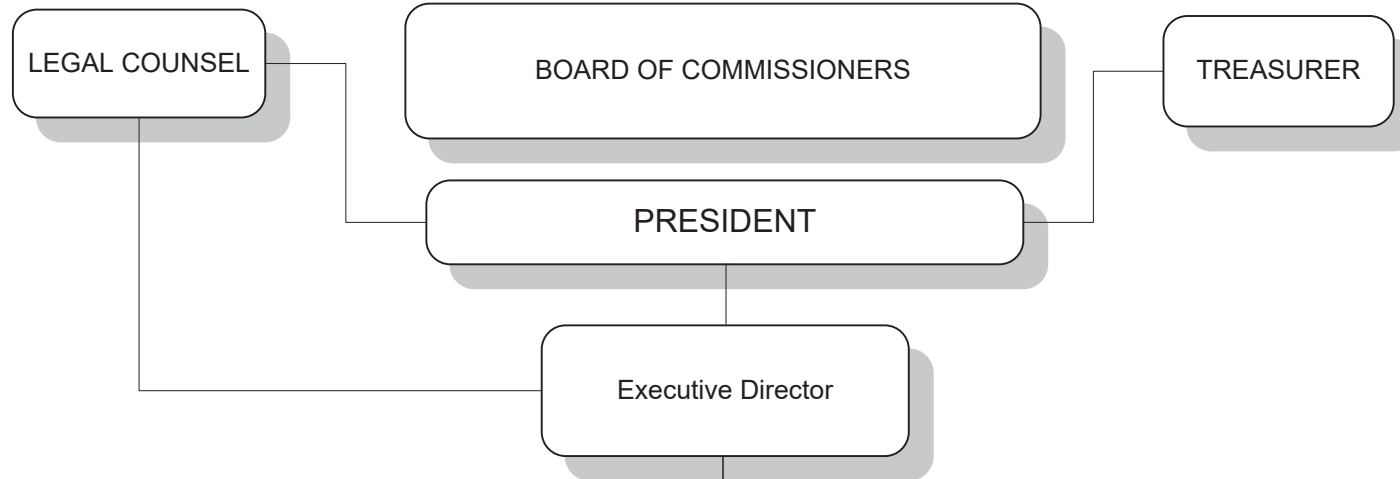
Ed Stevenson
Executive Director

Jack Hogan
Director of Finance & Administration

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FOREST PRESERVE DISTRICT OF DuPAGE COUNTY

July 1, 2017



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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*

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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.

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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

FISCAL YEAR 2017 / 2018 BUDGET

Budget Message

On June 20, 2017, the Forest Preserve District Commission approved the Fiscal Year 2017/2018 budget and appropriations. The budget was prepared in accordance with the President's budget guidelines and direction of the Board. Annual Appropriation Ordinance #17-085 provides the expenditure authority needed to support the District's goals and objectives for the fiscal year.

REVENUE RELATED:

The estimated revenues were developed in accordance with guidelines and direction of the Directors and Finance Department staff. Budget managers provided projections of revenues generated by their areas.

- The tax levies that support these budgets were levied last November and are currently in the process of being collected. Property Tax revenues are budgeted at \$26.1 million.
- Revenues from grants and reimbursements are budgeted in the amount of \$600 thousand.
- Revenues from fees and permits are budgeted at \$5.2 million.
- Interest earnings on investments are budgeted at \$6.2 million.

EXPENSE RELATED:

Personal Services

Regular salaries and wages have been adjusted to reflect the latest approved salaries for existing employees. Vacant positions are budgeted at market mid-point.

Employee Medical & Dental Insurance has decreased to reflect a per employee cost of \$12,281. This is based on preliminary data supplied by our carrier for the renewal rates for the period 7/1/17 through 6/30/18.

Supplies

Supplies for all funds have decreased 8.07% from the previous fiscal year budget.

Other Services & Charges

Other Services & Charges decreased by 6.76% from the previous fiscal year budget.

The Total Operating Budget of the District is proposed at \$40,140,151, a slight decrease of 0.17% from the prior year.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

FISCAL YEAR 2017 / 2018 BUDGET

Budget Message

Some of the objectives funded in the budget are:

- Provide and maintain, clean and safe recreational opportunities for the public.
- Expand educational programming opportunities at various sites, including horsemanship trail courses and lecture series.
- Continue to support recreational programs: archery, fishing, canoes, kayaks, etc.
- Opening of The Preserve at Oak Meadows golf course during the summer of 2017.
- Cricket Creek and Springbrook Prairie wetland mitigation and maintenance of invasive species.
- Implement a Facilities Renewal Program to evaluate the District's structural assets and development of a long-term maintenance plan.
- Continue to focus on deferred maintenance at the landfill sites.
- Implement administrative initiatives, such as a multi-function printer solution and automation of accounts payable.
- Continue training and development opportunities for management and staff.

CAPITAL OUTLAY:

Construction & Development Fund

- Budgeted expenditures for Preserve and Water Management Improvements total \$1.7 million. Included in this is \$525,000 for bridge replacements at Hidden Lake and Maple Grove; \$300,000 for a raptor dormitory at Willowbrook; \$300,000 for a campus/clubhouse design at The Preserve at Oak Meadows; and \$540,000 for St. James Farm water/sewer and site improvements.

Landfill Related Funds

- Significant Landfill Improvements are planned, including vegetation management. Total improvements are budgeted at \$8.9 million for the year.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
FISCAL YEAR 2017 / 2018 BUDGET

Budget Message

Capital Improvement, Repair, or Replacement Fund

- Expenditures for replacement equipment total \$1.5 million.
- Preserve Improvement expenditures total \$1.7 million. These are primarily projects that have been carried over from expired Construction and Development funds, and relate to trails, bridges and parking lots.

Fleet Building Construction Fund

- Construction of a new Fleet facility is budgeted at \$10.7 million

CONTINGENCY:

The General Fund budget includes a Contingency of \$1,130,000 (3.0% of operating budget and 2.0% of direct compensation for benefit payouts under District policies). An additional \$405,110 is included as a Contingency budget in other funds based on the same policies.

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Memo

To: Forest Preserve District Commissioners

**From: Joseph Cantore, President
Forest Preserve District of DuPage County**

Date: March 7, 2017

Subject: Budget Guidelines for FY 2017/2018 Budget Development

The following are guidelines for our staff to follow as we develop our budget for the fiscal year 2017/2018. The guidelines are necessary to provide philosophical and practical guidance to the staff during budget development. I place this before you for your advice and consent as required by Organization Ordinance #16-363 for approval at our first meeting in March.

- The budget will be developed based on historical spending trends. The Finance department will provide each area with such history to be used as the basis for the budget development.
- Management should encourage creativity, innovation and engagement at all levels within their organization. All staff members are encouraged to provide ideas regarding ways to achieve efficiencies within the District, both in the upcoming year and future years.
- The Finance department will prompt the budgeted amounts for employee compensation and benefits.
- Capital expenditures for replacement items should be budgeted in line with the maintenance and replacement schedules. Expenditures for new items should be approved by the appropriate Director.
- Maintain all existing programs and services. Any consideration to enhancing our offerings should be discussed with the appropriate Director, Executive Director, and the Director of Finance & Administration for budgeting guidance.

These are the general guidelines for all staff to follow. Our overall objectives are to achieve a budget that is within previous year spending levels, to provide no decrease in services, and to promote innovative ideas for continued efficiency in our future. Towards that end we will commence the process this week, and plan for the adoption of an Appropriation Ordinance on June 20, 2017.

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FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

FISCAL YEAR 2017 / 2018 BUDGET

Budget Process

The President of the District releases his budget guidelines, which serve as a guide in preparing the budget for the upcoming fiscal year, by the first Commission meeting in March. Finance then provides the departments within the District a copy of the President's guidelines as well as the budget development overview, the budget development procedures manual, budget development 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 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. All annual appropriations lapse at fiscal year end, 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. These summaries are continuously being revised as changes are made to the budget requests. Changes are submitted to the Finance department where the requests are adjusted as well as the various fund summaries.

In May, 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 Forest Preserve's administrative office, and on the Forest Preserve District's website.

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 September 30. Historically, the President's guidelines recommend approval by June 30.

The District's expenditure / expense code structure for budget purposes is represented by general categories of expenditure / 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.

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FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

FISCAL YEAR 2017 / 2018 BUDGET

Appropriated Funds

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 (293) - 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

FISCAL YEAR 2017 / 2018 BUDGET

Appropriated Funds

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, postclosure 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, postclosure 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.

Greene Valley Preserve Non-Landfill Improvement Fund (086) - this fund is used to account for funds allocated for non-landfill related improvements at the Greene Valley preserve such as landscaping, restoration, development of natural amenities, and development of improvements per Consent Order for Case 90 MR 549.

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.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

FISCAL YEAR 2017 / 2018 BUDGET

Appropriated Funds

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

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

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

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

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.

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.

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.

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FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
FISCAL YEAR 2017 / 2018 BUDGET

Summary Information

<u>ALL FUNDS</u>	Total Budget FY 2017/2018	Total Budget FY 2016/2017	Increase (Decrease)	% Increase (Decrease)
<u>Revenues by Source</u>				
Property Taxes	26,171,425	26,512,050	(340,625)	-1.28%
Personal Property Replacement Tax	1,030,777	1,495,270	(464,493)	-31.06%
Investment Income	6,249,079	7,449,723	(1,200,644)	-16.12%
Fees/ Permits	5,255,058	3,747,453	1,507,605	40.23%
Landfill Gas Royalties	218,000	334,000	(116,000)	-34.73%
Grants and Reimbursements	592,292	1,690,861	(1,098,569)	-64.97%
Other	1,648,592	4,191,966	(2,543,374)	-60.67%
Transfers from Unbudgeted Funds	420,000	2,477,091	(2,057,091)	-83.04%
Total Revenue	41,585,223	47,898,414	(6,313,191)	-13.18%
<u>Expenditure Appropriations by Category</u>				
Operating Expenditures				
Personal Services	27,478,358	26,662,995	815,363	3.06%
Supplies	3,344,607	3,638,193	(293,586)	-8.07%
Other Services & Charges	7,880,829	8,452,439	(571,610)	-6.76%
Total Operating Expenditures	38,703,794	38,753,627	(49,833)	-0.13%
Programs Funded by Non-Real Estate Tax Revenue				
Wetland, Aquatic, & Riparian Programs	1,436,357	1,318,062	118,295	8.97%
Grand Total Operating Expenditures	40,140,151	40,071,689	68,462	0.17%
Capital Expenditures				
Golf Course Improvements	1,187,210	5,143,296	(3,956,086)	-76.92%
All Other Capital Improvements	27,300,138	34,419,174	(7,119,036)	-20.68%
Total Capital Expenditures	28,487,348	39,562,470	(11,075,122)	-27.99%
Reserves, Contingency, & Other				
Reserves	350,795	568,795	(218,000)	-38.33%
Contingency & Other	1,535,110	1,579,535	(44,425)	-2.81%
Total Reserves, Contingency, & Other	1,885,905	2,148,330	(262,425)	-12.22%
Transfers Between Budgeted Funds				
Transfers In	13,200,644	18,121,080	(4,920,436)	-27.15%
Transfers Out	(13,200,644)	(18,121,080)	4,920,436	-27.15%
Net Transfers Between Budgeted Funds	-	-	-	0.00%
Total Appropriations (Net of Transfers)	70,513,404	81,782,489	(11,269,085)	-13.78%

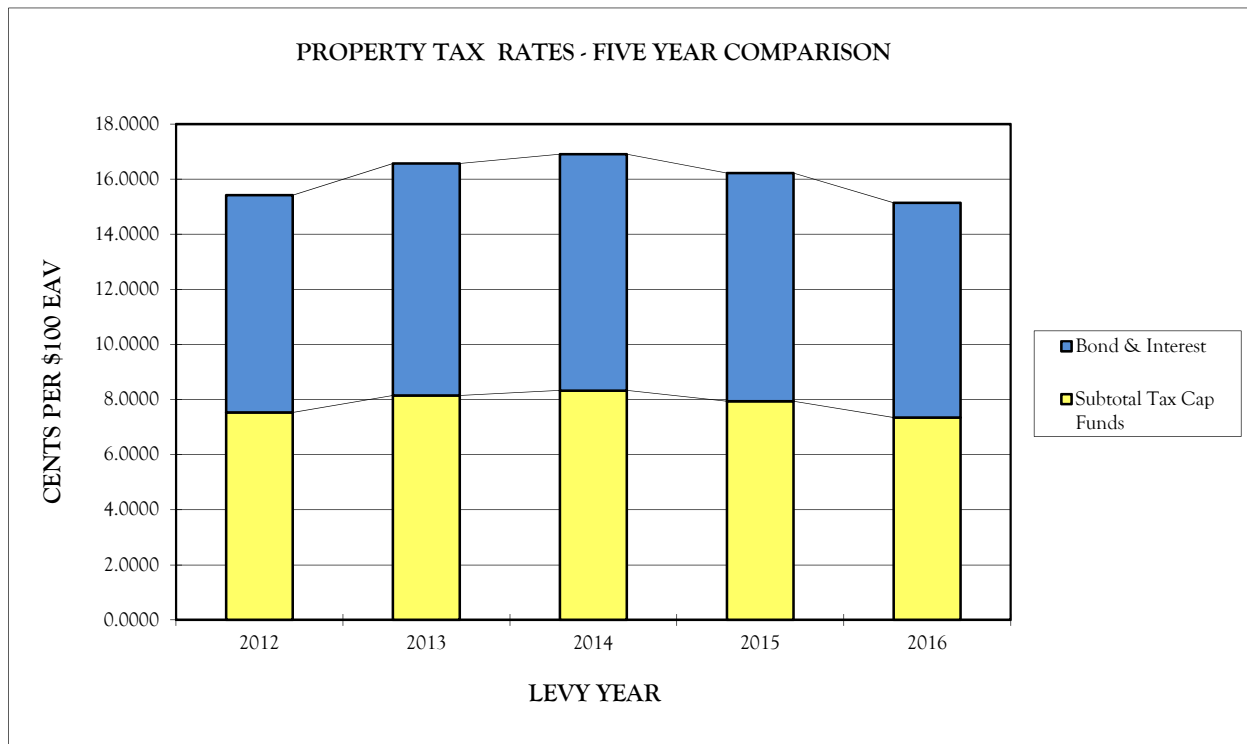
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FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

FISCAL YEAR 2017 / 2018 BUDGET

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

Levy Year	2012	2013	2014	2015	2016
General	5.3600	5.8000	5.9700	5.7300	5.4500
Liability	0.2500	0.2700	0.2400	0.2400	0.1800
IMRF	0.7200	0.7900	0.7800	0.7300	0.6200
FICA	0.3800	0.4500	0.4500	0.4100	0.3500
Audit	0.0200	0.0000	0.0200	0.0200	0.0000
Zoological	0.2700	0.2700	0.2800	0.2700	0.2400
Construction & Developme	0.5300	0.5700	0.5900	0.5400	0.5100
Subtotal Tax Cap Funds	7.5300	8.1500	8.3300	7.9400	7.3500
Bond & Interest	7.8900	8.4200	8.5800	8.2800	7.7900
Total Levy Rate	15.4200	16.5700	16.9100	16.2200	15.1400
Increase (Decrease)	0.93	1.15	0.34	(0.69)	(1.08)
Assessed Valuation	\$ 34,663,102,323	\$ 32,791,280,336	\$ 32,504,572,590	\$ 33,900,296,790	\$ 36,179,309,823
Total Extended Levy	\$ 53,450,502	\$ 54,315,334	\$ 54,965,233	\$ 54,986,281	\$ 54,775,475



NOTE: The 2016 tax levy ordinance was adopted on November 15, 2016. The first installment of the tax bill is due on or before June 1, 2017.

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FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
FISCAL YEAR 2017 / 2018 BUDGET

Property Tax Assessed Valuations, Rates and Extensions

Tax Levy Year	Actual 2013		Actual 2014		Actual 2015		FINAL 2016	
Assessed Valuation	\$32,791,280,336		\$32,504,572,590		\$33,900,296,790		\$36,179,309,823	
	Levy	Rate	Levy	Rate	Levy	Rate	Levy	Rate
General	19,018,942	0.0580	19,405,230	0.0597	19,424,870	0.0573	19,717,724	0.0545
Liability	885,365	0.0027	780,110	0.0024	813,607	0.0024	651,228	0.0018
IMRF	2,590,511	0.0079	2,535,357	0.0078	2,474,722	0.0073	2,243,117	0.0062
FICA	1,475,608	0.0045	1,462,706	0.0045	1,389,912	0.0041	1,266,276	0.0035
Audit	-	0.0000	65,009	0.0002	67,801	0.0002	-	0.0000
Zoological	885,365	0.0027	910,128	0.0028	915,308	0.0027	868,303	0.0024
Construct & Develop	1,869,103	0.0057	1,917,770	0.0059	1,830,616	0.0054	1,845,145	0.0051
Subtotal Tax Cap Funds	26,724,894	0.0815	27,076,310	0.0833	26,916,836	0.0794	26,591,793	0.0735
Change	623,580	0.0062	351,416	0.0018	-159,474	-0.0039	-325,043	-0.0059
% Change	2.39%	8.23%	1.31%	2.21%	-0.59%	-4.68%	-1.21%	-7.43%
Bond & Interest	27,610,258	0.0842	27,888,923	0.0858	28,069,446	0.0828	28,183,682	0.0779
Total Extended / Levied	54,335,152	0.1657	54,965,233	0.1691	54,986,282	0.1622	54,775,475	0.1514
Change	884,650	0.0115	630,081	0.0034	21,049	-0.0069	-210,807	-0.0108
% Change	1.66%	7.46%	1.16%	2.05%	0.04%	-4.08%	-0.38%	-6.66%

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FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
FISCAL YEAR 2017 / 2018 BUDGET

Historical Impact on Homeowner

Home Value	Levy Year	2007	2008	2009	2010	2011	2012	2013	2014	2015	Actual 2016		
	Rate Extended per \$100 EAV	0.1187	0.1206	0.1217	0.1321	0.1414	0.1542	0.1657	0.1691	0.1622	0.1514		
	Assessed Valuation										Adjusted EAV*	Change	
\$ 30,000	\$ 10,000	\$ 11.87	\$ 12.06	\$ 12.17	\$ 13.21	\$ 14.14	\$ 15.42	\$ 16.57	\$ 16.91	\$ 16.22	\$ 10,000	\$ 15.14	\$ (1.77)
\$ 60,000	\$ 20,000	23.74	24.12	24.34	26.42	28.28	30.84	33.14	33.82	32.44	\$ 20,000	\$ 30.28	\$ (3.54)
\$ 90,000	\$ 30,000	35.61	36.18	36.51	39.63	42.42	46.26	49.71	50.73	48.66	\$ 30,000	\$ 45.42	\$ (5.31)
\$ 120,000	\$ 40,000	47.48	48.24	48.68	52.84	56.56	61.68	66.28	67.64	64.88	\$ 40,000	\$ 60.56	\$ (7.08)
\$ 150,000	\$ 50,000	59.35	60.30	60.85	66.05	70.70	77.10	82.85	84.55	81.10	\$ 50,000	\$ 75.70	\$ (8.85)
\$ 200,000	\$ 66,667	79.13	80.40	81.13	88.07	94.27	102.80	110.47	112.73	108.13	\$ 66,667	\$ 100.93	\$ (11.80)
\$ 270,000	\$ 90,000	106.83	108.54	109.53	118.89	127.26	138.78	149.13	152.19	145.98	\$ 90,000	\$ 136.26	\$ (15.93)
\$ 300,000	\$ 100,000	118.70	120.60	121.70	132.10	141.40	154.20	165.70	169.10	162.20	\$ 100,000	\$ 151.40	\$ (17.70)
\$ 450,000	\$ 150,000	178.05	180.90	182.55	198.15	212.10	231.30	248.55	253.65	243.30	\$ 150,000	\$ 227.10	\$ (26.55)
\$ 600,000	\$ 200,000	237.40	241.20	243.40	264.20	282.80	308.40	331.40	338.20	324.40	\$ 200,000	\$ 302.80	\$ (35.40)

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FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

FISCAL YEAR 2017 / 2018 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. This means that the total amount of bonds will not be greater than 2.3%. Below is a chart that shows the District's total legal debt margin.

Legal Debt Margin:

Assessed value – 2016	<u>\$ 36,179,309,823</u>
Debt limit: 2.3% of assessed value	\$ 832,124,126
Less: General Obligation Bonds Outstanding	<u>148,669,500</u>
Legal Debt Margin:	<u>\$ 683,454,626</u>
Legal debt applicable to the limit as a Percentage of debt limit	<u>17.87%</u>

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

General Obligation Limited Tax Bond Series of 2000 – 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 2000 land acquisition and development bond issue.

General Obligation Refunding Bond Series of 2003 – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with the 2003 refunding issue. These bonds were used to refund and defease the callable portion of the 1997 series issue.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
FISCAL YEAR 2017 / 2018 BUDGET

Long Term Debt Requirements

General Obligation Bond Series of 2007 - This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with the 2007 land acquisition and development bond issue.

General Obligation Bond Series of 2008 - This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with the 2008 land acquisition and development bond issue.

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

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

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

General Obligation Refunding Bonds Series of 2016 - 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 2016 bond issue. These bonds were used to refund and defease a portion of the Series 2007 issue.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
FISCAL YEAR 2017 / 2018 BUDGET

Tax Levy Requirements for General Obligation Bonds

	LIMITED TAX Series 2000	REFUNDING Series 2003	GEN OBLIG Series 2007	GEN OBLIG Series 2008	LIMITED TAX Series 2012	REFUNDING Series 2015	LIMITED TAX Series 2015A	REFUNDING Series 2016	
Levy Year	\$ 74,213,838 5/00 380	\$ 42,795,000 10/03 360	\$ 34,770,000 2/07 390	\$ 33,130,000 11/08 310	\$ 35,610,000 3/12 397	\$ 29,270,000 3/15 350	\$ 31,690,000 6/15 375	\$ 34,770,000 8/16 340	Levy Requirement
2016	12,390,000	5,859,887	4,406,975	366,625	1,579,275	1,402,800	1,570,500	304,300	27,880,362
2017	12,390,000				1,575,825	1,542,800	1,570,500	4,959,650	22,038,775
2018	12,390,000				1,577,300	2,925,000	1,570,500	3,853,150	22,315,950
2019					8,893,700	7,184,250	5,844,500		21,922,450
2020					8,893,900	7,497,750	5,847,375		22,239,025
2021					8,887,125	7,811,000	5,851,125		22,549,250
2022					8,890,188	8,137,500	5,846,875		22,874,563
2023					1,646,700		13,094,375		14,741,075
2024					995,688				995,688
TOTALS	37,170,000	5,859,887	4,406,975	366,625	42,939,700	36,501,100	41,195,750	9,117,100	177,557,137

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FOREST PRESERVE DISTRICT OF DU PAGE COUNTY

ORDINANCE NO. 17-085

PASSED AND APPROVED BY THE PRESIDENT
AND BOARD OF COMMISSIONERS OF THE
FOREST PRESERVE DISTRICT OF DU PAGE COUNTY

THIS 20th DAY OF JUNE, 2017

PUBLISHED IN PAMPHLET FORM BY THE AUTHORITY OF THE PRESIDENT
AND BOARD OF COMMISSIONERS OF THE FOREST PRESERVE DISTRICT
OF DU PAGE COUNTY, THIS 20th DAY OF JUNE, 2017

ORDINANCE NO. 17-085

ANNUAL APPROPRIATION ORDINANCE
FOREST PRESERVE DISTRICT OF DU PAGE COUNTY, ILLINOIS
FISCAL PERIOD BEGINNING JULY 1, 2017 AND ENDING JUNE 30, 2018

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 fiscal year which commences on July 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 fiscal year beginning July 1, 2017, and ending June 30, 2018; and

WHEREAS, on November 15, 2016, the Board of Commissioners approved Ordinance No. 16-373 authorizing the levy of taxes for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

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

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

SECTION 2. The sum of \$83,714,048 is hereby appropriated for corporate purposes for the fiscal year commencing July 1, 2017, ending June 30, 2018, 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.

SECTION 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.


BE IT FURTHER RESOLVED that the Secretary is hereby authorized and directed to:

- (a) transmit a certified copy of the Ordinance to the Executive Director;
- (b) cause this Ordinance, including Exhibits A and B, to be published within ten (10) days of its passage in book or pamphlet form; and

(c) 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 20th day of June, 2017.

APPROVED:



President

ATTEST:



Secretary

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Forest Preserve DuPage County
Exhibit "A" to Ordinance # 17-085
Appropriation Summary
All Funds
FY 2017/2018

Description	General Fund	All Other Tax Supported Funds	All Landfill Funds	Golf Course 131	Endowment Fund 152	Dunham Wetland Bank Prog 154
Personal Services						
Direct Compensation	16,192,617	1,318,804		1,288,967		
Other Compensation	375,000					
Employee Benefits	3,107,093	4,804,550		391,327		
	<u>19,674,710</u>	<u>6,123,354</u>		<u>1,680,294</u>		
Supplies						
Office Supplies & Subscriptions	54,267	3,800		2,425		
Operating Supplies	423,152	87,805	1,680	33,100		
Fuel & Lubricants	408,430			46,400		
Equipment Parts	364,115	400	1,500	3,650		
Grounds Maintenance Supplies	458,914	3,500	32,250	238,225		40,400
Building & Other Maint Supplies	341,620	9,585	500	20,170		
Small Tools & Minor Equipment	385,297	6,850	13,890	63,522		
Purchases for Resale	69,560	11,000		259,000		
	<u>2,505,355</u>	<u>122,940</u>	<u>49,820</u>	<u>666,492</u>		<u>40,400</u>
Other Services & Charges						
Professional Services	2,014,743	166,320	575,700	715,814		14,210
Insurance Services & Premiums	106,336	112,024	100	13,945		
Utilities	781,736	42,000	40,000	127,700		
Rents & Leases	251,915	400	22,240	212,614		
Structural & Grounds Maintenance	239,600		495,500	32,050		
Equipment Maintenance	510,325	2,500	7,000	41,652		
Other Services & Charges	392,001	34,824	541,110	32,680		
	<u>4,296,656</u>	<u>358,068</u>	<u>1,681,650</u>	<u>1,176,455</u>		<u>14,210</u>
Capital Outlay						
Land Purchases			54,000			
Operational Improv. & Structures	175,000		980,000	74,000		
Machinery & Equipment				265,000		
Golf Course Improvements						
	<u>175,000</u>		<u>1,034,000</u>	<u>339,000</u>		
Preserve / Landfill Improv.						
Preserve & Landfill Improv.		2,070,000	8,976,594			
		<u>2,070,000</u>	<u>8,976,594</u>			
Other						
Contingencies	1,130,000	177,200		132,000		
Transfers Out	1,317,000	18,000	10,481,034	300,000	1,030,000	
Reserves	53,795	297,000				
	<u>2,500,795</u>	<u>492,200</u>	<u>10,481,034</u>	<u>432,000</u>	<u>1,030,000</u>	
Total Appropriations	<u>29,152,516</u>	<u>9,166,562</u>	<u>22,223,098</u>	<u>4,294,241</u>	<u>1,030,000</u>	<u>54,610</u>

Forest Preserve DuPage County
Exhibit "A" to Ordinance # 17-085
Appropriation Summary
All Funds
FY 2017/2018

Description	Wetland/ Aquatic & Riparian 156	Capital Improvement 500	Oak Meadows Improv Proj 510	Fleet Building Construction 520	Total
Personal Services					
Direct Compensation	193,996				18,994,384
Other Compensation					375,000
Employee Benefits	49,124				8,352,094
	<u>243,120</u>				<u>27,721,478</u>
Supplies					
Office Supplies & Subscriptions					60,492
Operating Supplies	1,500				547,237
Fuel & Lubricants					454,830
Equipment Parts					369,665
Grounds Maintenance Supplies	25,000				798,289
Building & Other Maint Supplies					371,875
Small Tools & Minor Equipment					469,559
Purchases for Resale					339,560
	<u>26,500</u>				<u>3,411,507</u>
Other Services & Charges					
Professional Services	1,112,127	226,000	142,000		4,966,914
Insurance Services & Premiums					232,405
Utilities					991,436
Rents & Leases					487,169
Structural & Grounds Maintenance					767,150
Equipment Maintenance					561,477
Other Services & Charges					1,000,615
	<u>1,112,127</u>	<u>226,000</u>	<u>142,000</u>		<u>9,007,166</u>
Capital Outlay					
Land Purchases					54,000
Operational Improv. & Structures		442,000	412,000		2,083,000
Machinery & Equipment		1,511,400			1,776,400
Golf Course Improvements			436,210		436,210
		<u>1,953,400</u>	<u>848,210</u>		<u>4,349,610</u>
Preserve / Landfill Improv.					
Preserve & Landfill Improv.		1,757,474	608,032	10,725,638	24,137,738
		<u>1,757,474</u>	<u>608,032</u>	<u>10,725,638</u>	<u>24,137,738</u>
Other					
Contingencies		95,910			1,535,110
Transfers Out	54,610				13,200,644
Reserves					350,795
	<u>54,610</u>	<u>95,910</u>			<u>15,086,549</u>
Total Appropriations	<u>1,436,357</u>	<u>4,032,784</u>	<u>1,598,242</u>	<u>10,725,638</u>	<u>83,714,048</u>

Forest Preserve DuPage County
Exhibit "A" to Ordinance # 17-085
Appropriation Summary
General Fund
FY 2017/2018

Description	Comm & Officers A00	Exec Office B00	Finance C00	Natural Resources D00	Grounds Mgmt D11	Human Resources E00	Comm Se... & Educ ED1	Land Preserv F00	Field Ops Admin FLD	Site Operations G00
Personal Services										
Direct Compensation		407,345	762,605	1,740,338	2,262,844	367,220	245,025	270,759	132,942	1,782,785
Other Compensation	375,000									
Employee Benefits	85,967	61,405	135,091	319,306	528,083	61,405	36,843	36,843	12,281	343,868
	<u>460,967</u>	<u>468,750</u>	<u>897,696</u>	<u>2,059,644</u>	<u>2,790,927</u>	<u>428,625</u>	<u>281,868</u>	<u>307,602</u>	<u>145,223</u>	<u>2,126,653</u>
Supplies										
Office Supplies & Subscriptions	600	500	800	4,700	2,600	2,150	300	2,100	500	800
Operating Supplies	350	833	200	100,650	20,230	14,525	3,800		1,000	29,050
Fuel & Lubricants				5,000						2,000
Equipment Parts				500	11,000					1,925
Grounds Maintenance Supplies				61,400	312,200					34,193
Building & Other Maint Supplies				27,650	25,200	14,595			500	11,560
Small Tools & Minor Equipment			500	35,800	7,000		400		1,000	24,680
Purchases for Resale							45,000			3,000
	<u>950</u>	<u>1,333</u>	<u>1,500</u>	<u>235,700</u>	<u>378,230</u>	<u>31,270</u>	<u>49,500</u>	<u>2,100</u>	<u>3,000</u>	<u>107,208</u>
Other Services & Charges										
Professional Services	123,996		61,300	638,182	19,150	50,700	3,500	36,300	5,000	8,800
Insurance Services & Premiums										
Utilities	2,012			21,420	24,840					15,762
Rents & Leases		24,080		24,000	35,000					
Structural & Grounds Maintenance				500	49,000					
Equipment Maintenance				1,550	2,500	200				300
Other Services & Charges	11,901	7,025	4,495	25,954	17,350	30,990	1,800	3,230	6,600	14,505
	<u>137,909</u>	<u>31,105</u>	<u>65,795</u>	<u>711,606</u>	<u>147,840</u>	<u>81,890</u>	<u>5,300</u>	<u>39,530</u>	<u>11,600</u>	<u>39,367</u>
Capital Outlay										
Land Purchases										
Operational Improv. & Structures										
Machinery & Equipment										
Preserve / Landfill Improv.										
Preserve & Landfill Improv.										
Other										
Contingencies										
Debt Service / Bond										
Transfers Out										
Reserves										
Total Appropriations	<u>599,826</u>	<u>501,188</u>	<u>964,991</u>	<u>3,006,950</u>	<u>3,316,997</u>	<u>541,785</u>	<u>336,668</u>	<u>349,232</u>	<u>159,823</u>	<u>2,273,228</u>

Forest Preserve DuPage County
Exhibit "A" to Ordinance # 17-085
Appropriation Summary
General Fund
FY 2017/2018

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
Personal Services									
Direct Compensation	322,666	193,170	1,674,134	912,612		468,283	62,056	104,226	295,329
Other Compensation									
Employee Benefits	49,124	36,843	356,149	171,934		73,686	12,281	24,562	49,124
	371,790	230,013	2,030,283	1,084,546		541,969	74,337	128,788	344,453
Supplies									
Office Supplies & Subscriptions	530	1,200	500	8,000		581	635	19,506	700
Operating Supplies	52,595	1,740	11,710	8,000	2,000	49,810	312	1,775	20,775
Fuel & Lubricants			350	400,000					
Equipment Parts	200		4,600	345,000		430			
Grounds Maintenance Supplies	6,320		22,400	10,500		6,850			1,600
Building & Other Maint Supplies	3,920	100	192,770	45,000		4,485		125	4,165
Small Tools & Minor Equipment	1,750	500	14,790	90,100	5,000	4,000	200	250	1,000
Purchases for Resale	1,350					14,060			2,500
	66,665	3,540	247,120	906,600	7,000	80,216	1,147	21,656	30,740
Other Services & Charges									
Professional Services	29,555	1,200	24,330	1,600	375,000	53,825	8,200	11,000	41,425
Insurance Services & Premiums					102,341				
Utilities	11,400		90,500	23,724	500,914	13,000			51,484
Rents & Leases	4,220		53,000	600		830		101,984	600
Structural & Grounds Maintenance			187,550						
Equipment Maintenance	100	1,650	700	104,500		950		2,800	500
Other Services & Charges	1,750	3,285	22,146	20,350		3,609	4,260	85,860	4,200
	47,025	6,135	378,226	150,774	978,255	72,214	12,460	201,644	98,209
Capital Outlay									
Land Purchases									
Operational Improv. & Structures			150,000	25,000					
Machinery & Equipment									
			150,000	25,000					
Preserve / Landfill Improv.									
Preserve & Landfill Improv.									
Other									
Contingencies					1,130,000				
Debt Service / Bond									
Transfers Out					1,317,000				
Reserves									
					2,447,000				
Total Appropriations	485,480	239,688	2,805,629	2,166,920	3,432,255	694,399	87,944	352,088	473,402

Forest Preserve DuPage County
Exhibit "A" to Ordinance # 17-085
Appropriation Summary
General Fund
FY 2017/2018

Description	Comm & Marketing N00	Visitor Services N01	Volunteer Services N02	Information Tech Q00	Fullersburg Educ Ctr R00	Resource Mgmt Ad... RMD	St. James Farm SJF	Law Enforce U00	Total General Fund
Personal Services									
Direct Compensation	409,793	281,547	123,732	440,756	379,817	180,106	306,626	2,065,901	16,192,617
Other Compensation									375,000
Employee Benefits	73,686	61,405	24,562	73,686	73,686	24,562	49,124	331,587	3,107,093
	483,479	342,952	148,294	514,442	453,503	204,668	355,750	2,397,488	19,674,710
Supplies									
Office Supplies & Subscriptions	1,455	500	300	2,000	1,100		560	1,650	54,267
Operating Supplies	768		33,909	500	25,200	150	7,305	35,965	423,152
Fuel & Lubricants							1,080		408,430
Equipment Parts							460		364,115
Grounds Maintenance Supplies					650		2,801		458,914
Building & Other Maint Supplies			225		1,425		7,850	2,050	341,620
Small Tools & Minor Equipment	4,750	1,350	6,452	162,750	1,700	125	7,500	13,700	385,297
Purchases for Resale	3,650								69,560
	10,623	1,850	40,886	165,250	30,075	275	27,556	53,365	2,505,355
Other Services & Charges									
Professional Services	231,610	1,500	275	102,500	6,400	42,100	8,950	128,345	2,014,743
Insurance Services & Premiums			3,995						106,336
Utilities					11,760		14,920		781,736
Rents & Leases			3,500		2,000		2,101		251,915
Structural & Grounds Maintenance							2,550		239,600
Equipment Maintenance				390,495			100	3,980	510,325
Other Services & Charges	10,640	1,000	4,784	56,250	3,947	4,545	935	40,590	392,001
	242,250	2,500	12,554	549,245	24,107	46,645	29,556	172,915	4,296,656
Capital Outlay									
Land Purchases									
Operational Improv. & Structures									175,000
Machinery & Equipment									
									175,000
Preserve / Landfill Improv.									
Preserve & Landfill Improv.									
Other									
Contingencies									1,130,000
Debt Service / Bond									
Transfers Out									1,317,000
Reserves							53,795		53,795
							53,795		2,500,795
Total Appropriations	736,352	347,302	201,734	1,228,937	507,685	251,588	466,657	2,623,768	29,152,516

**Forest Preserve DuPage County
Exhibit "A" to Ordinance # 17-085
Appropriation Summary
Tax Supported Funds
FY 2017/2018**

Description	General 010	Liability 020	IL Municipal Retirement 030	Social Security 035	Audit 040	Zoological 050	Construction & Development 293	Tax Supported Funds Total
Personal Services								
Direct Compensation	16,192,617					702,079	616,725	17,511,421
Other Compensation	375,000							375,000
Employee Benefits	3,107,093	530,000	2,706,421	1,383,914		85,967	98,248	7,911,643
	<u>19,674,710</u>	<u>530,000</u>	<u>2,706,421</u>	<u>1,383,914</u>		<u>788,046</u>	<u>714,973</u>	<u>25,798,064</u>
Supplies								
Office Supplies & Subscriptions	54,267					500	3,300	58,067
Operating Supplies	423,152					86,055	1,750	510,957
Fuel & Lubricants	408,430							408,430
Equipment Parts	364,115					400		364,515
Grounds Maintenance Supplies	458,914					3,500		462,414
Building & Other Maint Supplies	341,620					8,400	1,185	351,205
Small Tools & Minor Equipment	385,297					2,850	4,000	392,147
Purchases for Resale	69,560					11,000		80,560
	<u>2,505,355</u>					<u>112,705</u>	<u>10,235</u>	<u>2,628,295</u>
Other Services & Charges								
Professional Services	2,014,743	15,000			35,820	90,500	25,000	2,181,063
Insurance Services & Premiums	106,336	108,506				3,518		218,360
Utilities	781,736					42,000		823,736
Rents & Leases	251,915					400		252,315
Structural & Grounds Maintenance	239,600							239,600
Equipment Maintenance	510,325					1,500	1,000	512,825
Other Services & Charges	392,001					10,700	24,124	426,825
	<u>4,296,656</u>	<u>123,506</u>			<u>35,820</u>	<u>148,618</u>	<u>50,124</u>	<u>4,654,724</u>
Capital Outlay								
Operational Improv. & Structures	175,000							175,000
	<u>175,000</u>							<u>175,000</u>
Preserve / Landfill Improv.								
Preserve & Landfill Improv.							2,070,000	2,070,000
							<u>2,070,000</u>	<u>2,070,000</u>
Other								
Contingencies	1,130,000	33,000	35,200	27,200	1,800	45,000	35,000	1,307,200
Transfers Out	1,317,000					18,000		1,335,000
Reserves	53,795						297,000	350,795
	<u>2,500,795</u>	<u>33,000</u>	<u>35,200</u>	<u>27,200</u>	<u>1,800</u>	<u>63,000</u>	<u>332,000</u>	<u>2,992,995</u>
Total Appropriations	<u>29,152,516</u>	<u>686,506</u>	<u>2,741,621</u>	<u>1,411,114</u>	<u>37,620</u>	<u>1,112,369</u>	<u>3,177,332</u>	<u>38,319,078</u>

**Forest Preserve DuPage County
Exhibit "A" to Ordinance # 17-085
Appropriation Summary
Landfill Funds
FY 2017/2018**

Description	Environmental Responsibility 070	District-Wide Environmental 075	Mallard Lake Landfill Expense 080	Mallard Lake Non-Landfill Improvement 081	Greene Valley Landfill Expense 085	Landfill Funds Total
Supplies						
Operating Supplies		1,680				1,680
Equipment Parts		1,500				1,500
Grounds Maintenance Supplies		32,250				32,250
Building & Other Maint Supplies		500				500
Small Tools & Minor Equipment		10,215	2,475		1,200	13,890
		<u>46,145</u>	<u>2,475</u>		<u>1,200</u>	<u>49,820</u>
Other Services & Charges						
Professional Services		524,400	37,500		13,800	575,700
Insurance Services & Premiums		100				100
Utilities		40,000				40,000
Rents & Leases		10,200			12,040	22,240
Structural & Grounds Maintenance		189,500	129,000		177,000	495,500
Equipment Maintenance		7,000				7,000
Other Services & Charges		541,110				541,110
		<u>1,312,310</u>	<u>166,500</u>		<u>202,840</u>	<u>1,681,650</u>
Preserve / Landfill Improv.						
Preserve & Landfill Improv.		7,596,594		200,000	1,180,000	8,976,594
		<u>7,596,594</u>		<u>200,000</u>	<u>1,180,000</u>	<u>8,976,594</u>
Other						
Transfers Out	53,034	7,067,900	1,945,100		1,415,000	10,481,034
	<u>53,034</u>	<u>7,067,900</u>	<u>1,945,100</u>		<u>1,415,000</u>	<u>10,481,034</u>
Total Appropriations	<u>53,034</u>	<u>16,076,949</u>	<u>2,114,075</u>	<u>200,000</u>	<u>3,779,040</u>	<u>22,223,098</u>

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**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 010 GENERAL
AGENCY: ALL

	FY 2017/2018	FY 2016/2017		FY 2015/2016	
	BUDGET	BUDGET	ESTIMATE	BUDGET	ACTUAL
Salaries					
1110 Regular Salaries and Wages	14,936,222	14,494,575	14,288,968	14,014,901	13,847,003
1120 Overtime	91,800	94,200	86,541	128,604	117,767
1130 Temporary Salaries and Wages	553,561	617,598	534,780	657,772	498,658
1140 Part-Time Help	594,034	614,230	519,867	696,756	603,396
1150 Holiday Pay	17,000	15,000	17,518	15,000	10,219
1210 Commissioners and Officers	375,000	389,000	375,534	389,000	391,993
1245 Sick Leave Payments			755,436		272,860
1250 Vacation Payments			156,189		188,687
1255 Employee Retention Payments			158,540		58,777
1320 Employee Medical and Dental Insurance	3,107,093	3,239,159	3,331,757	3,638,272	3,087,540
Salaries Total	19,674,710	19,463,762	20,225,130	19,540,305	19,076,900
Supplies					
2100 Office Supplies, Books and Subscriptions	54,267	62,593	50,761	67,338	53,283
2200 Operating Supplies	423,152	415,187	382,008	473,713	413,003
2300 Fuel and Lubricants	408,430	515,805	392,631	591,179	342,778
2400 Equipment Parts	364,115	364,915	362,380	383,760	383,055
2500 Grounds Maintenance Supplies	458,914	487,758	449,900	535,833	435,806
2600 Building and Other Maintenance Supplies	341,620	356,810	340,004	336,370	323,000
2700 Small Tools and Minor Equipment	385,297	523,752	432,612	707,643	545,946
2800 Purchases for Resale	69,410	54,400	60,115	49,450	46,013
2801 Sales Tax	150	150	150	4,400	871
Supplies Total	2,505,355	2,781,370	2,470,561	3,149,686	2,543,755
Services					
3100 Professional Services	1,764,743	1,742,731	1,660,787	1,762,124	1,247,743
3105 Legal Services	250,000	225,000	282,054	200,000	242,826
3300 Insurance Services and Premiums	106,336	110,798	106,011	129,513	62,115
3400 Utilities	781,736	763,452	766,446	802,380	854,348
3500 Rents and Leases	251,915	291,526	230,717	257,629	232,519
3600 Structural/Grounds Repair and Maintenance Services	239,600	242,775	220,375	297,500	240,780
3800 Equipment Repair and Maintenance Services	510,325	518,455	472,230	225,669	277,006
3900 Other Services and Charges	217,960	260,122	206,221	233,940	186,438
3902 Commissioners' Expenses	8,040	8,640	2,875	8,660	2,305
3903 Training and Development	166,001	204,834	125,513	299,256	92,287
Services Total	4,296,656	4,368,333	4,073,229	4,216,671	3,438,367
Capital					
4200 Operational Improvements and Structures	175,000	383,000	28,000	525,000	86,428
4300 Machinery and Equipment		178,019	67,293	307,500	231,569
Capital Total	175,000	561,019	95,293	832,500	317,997
Planning Recreational					
5121 Structures - Fullersburg Woods					2,326
Planning Recreational Total					2,326
Planning Conserv & Water Mgmt Impr					
Landfill					
Miscellaneous					
9000 Contingency	1,130,000	1,135,000		1,162,000	
9103 Fiscal Agent Fees				400	
9300 Transfers Out	1,317,000	730,000	730,000	316,466	472
9400 Reserves	53,795	53,795		64,795	3,986
Miscellaneous Total	2,500,795	1,918,795	730,000	1,543,661	4,458
APPROPRIATION TOTAL	29,152,516	29,093,279	27,594,213	29,282,823	25,383,803

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 010 GENERAL
AGENCY: A00 COMMISSION & OFFICERS

	FY 2017/2018	FY 2016/2017		FY 2015/2016	
	BUDGET	BUDGET	ESTIMATE	BUDGET	ACTUAL
Salaries					
1210 Commissioners and Officers	375,000	389,000	375,534	389,000	391,993
1320 Employee Medical and Dental Insurance	85,967	89,621	92,183	99,484	84,425
Salaries Total	460,967	478,621	467,717	488,484	476,418
Supplies					
2100 Office Supplies, Books and Subscriptions	600	650	500	150	
2200 Operating Supplies	350	350	50	300	90
2700 Small Tools and Minor Equipment				830	223
Supplies Total	950	1,000	550	1,280	313
Services					
3100 Professional Services	123,996	123,996	120,996	123,996	111,371
3400 Utilities	2,012	2,892	2,327	4,500	3,921
3800 Equipment Repair and Maintenance Services				200	
3900 Other Services and Charges	3,861	7,861	5,289	27,514	5,333
3902 Commissioners' Expenses	8,040	8,640	2,875	8,660	2,305
Services Total	137,909	143,389	131,487	164,870	122,930
Capital					
Planning Recreational					
Planning Conserv & Water Mgmt Impr					
Landfill					
Miscellaneous					
APPROPRIATION TOTAL	599,826	623,010	599,754	654,634	599,661

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 010 GENERAL
AGENCY: B00 EXECUTIVE OFFICE

	<u>FY 2017/2018</u>	<u>FY 2016/2017</u>		<u>FY 2015/2016</u>	
	<u>BUDGET</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>ACTUAL</u>
Salaries					
1110 Regular Salaries and Wages	402,345	380,547	321,285	767,036	769,847
1120 Overtime			19		919
1130 Temporary Salaries and Wages	5,000				
1140 Part-Time Help		19,195	4,943	24,720	31,069
1245 Sick Leave Payments					54,453
1250 Vacation Payments			921		20,749
1320 Employee Medical and Dental Insurance	61,405	64,015	65,845	127,908	108,546
Salaries Total	468,750	463,757	393,013	919,664	985,583
Supplies					
2100 Office Supplies, Books and Subscriptions	500	500	145	655	1,031
2200 Operating Supplies	833	435	40	270	515
2700 Small Tools and Minor Equipment				5,830	100
Supplies Total	1,333	935	185	6,755	1,646
Services					
3100 Professional Services				554	7,768
3500 Rents and Leases	24,080	62,737	26,941	32,400	49,568
3800 Equipment Repair and Maintenance Services				500	
3900 Other Services and Charges	4,900	4,350	3,145	10,225	4,514
3903 Training and Development	2,125	4,225	348	5,465	1,011
Services Total	31,105	71,312	30,434	49,144	62,861
Capital					
4200 Operational Improvements and Structures		20,000			
Capital Total		20,000			
Planning Recreational					
Planning Conserv & Water Mgmt Impr					
Landfill					
Miscellaneous					
9400 Reserves					3,986
Miscellaneous Total					3,986
APPROPRIATION TOTAL	501,188	556,004	423,632	975,563	1,054,076

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 010 GENERAL
AGENCY: C00 FINANCE

	<u>FY 2017/2018</u>	<u>FY 2016/2017</u>		<u>FY 2015/2016</u>	
	<u>BUDGET</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>ACTUAL</u>
Salaries					
1110 Regular Salaries and Wages	759,605	709,078	690,000	613,611	637,643
1120 Overtime			121		2,894
1130 Temporary Salaries and Wages	3,000	5,000	3,000		13,756
1245 Sick Leave Payments					3,708
1250 Vacation Payments			6,420		7,586
1255 Employee Retention Payments					7,529
1320 Employee Medical and Dental Insurance	135,091	140,833	144,859	142,120	120,607
Salaries Total	897,696	854,911	844,400	755,731	793,723
Supplies					
2100 Office Supplies, Books and Subscriptions	800	1,050	850	850	1,192
2200 Operating Supplies	200	200	200	155	114
2700 Small Tools and Minor Equipment	500	500	542	1,975	1,297
2801 Sales Tax					54
Supplies Total	1,500	1,750	1,592	2,980	2,657
Services					
3100 Professional Services	61,300	72,600	72,000	114,100	91,639
3800 Equipment Repair and Maintenance Services		200		200	4,795
3900 Other Services and Charges	2,345	2,780	2,500	2,655	27,926
3903 Training and Development	2,150	6,150	2,000	9,750	984
Services Total	65,795	81,730	76,500	126,705	125,344
Capital					
Planning Recreational					
Planning Conserv & Water Mgmt Impr					
Landfill					
Miscellaneous					
9103 Fiscal Agent Fees				400	
Miscellaneous Total				400	
APPROPRIATION TOTAL	964,991	938,391	922,492	885,816	921,724

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 010 GENERAL
AGENCY: D00 NATURAL RESOURCES

	FY 2017/2018	FY 2016/2017		FY 2015/2016	
	BUDGET	BUDGET	ESTIMATE	BUDGET	ACTUAL
Salaries					
1110 Regular Salaries and Wages	1,608,577	1,560,516	1,587,650	1,487,450	1,526,691
1120 Overtime	11,100	13,000	9,040	11,500	12,965
1130 Temporary Salaries and Wages	102,600	117,980	108,500	137,300	86,875
1140 Part-Time Help	18,061	17,535	17,535	16,598	17,115
1245 Sick Leave Payments			197,734		1,177
1250 Vacation Payments			8,805		6,785
1320 Employee Medical and Dental Insurance	319,306	332,878	342,394	369,512	313,578
Salaries Total	2,059,644	2,041,909	2,271,658	2,022,360	1,965,186
Supplies					
2100 Office Supplies, Books and Subscriptions	4,700	3,830	2,342	5,850	3,078
2200 Operating Supplies	100,650	105,650	101,389	106,800	109,830
2300 Fuel and Lubricants	5,000	5,000	2,531	5,000	2,321
2400 Equipment Parts	500	650	180	600	45
2500 Grounds Maintenance Supplies	61,400	64,800	59,000	75,950	64,577
2600 Building and Other Maintenance Supplies	27,650	33,550	32,608	30,875	24,583
2700 Small Tools and Minor Equipment	35,800	35,350	23,264	45,800	32,222
Supplies Total	235,700	248,830	221,314	270,875	236,656
Services					
3100 Professional Services	638,182	421,102	425,020	486,995	358,251
3400 Utilities	21,420	20,940	20,741	22,080	19,290
3500 Rents and Leases	24,000	12,000	10,500	15,000	7,890
3600 Structural/Grounds Repair and Maintenance Services	500	59,175	54,000	53,000	51,969
3800 Equipment Repair and Maintenance Services	1,550	1,200	1,700	7,125	4,222
3900 Other Services and Charges	4,339	3,918	3,192	3,960	3,287
3903 Training and Development	21,615	28,030	22,806	24,550	15,222
Services Total	711,606	546,365	537,959	612,710	460,131
Capital					
Planning Recreational					
Planning Conserv & Water Mgmt Impr					
Landfill					
Miscellaneous					
APPROPRIATION TOTAL	3,006,950	2,837,104	3,030,931	2,905,945	2,661,973

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 010 GENERAL
AGENCY: D11 GROUNDS MANAGEMENT

	FY 2017/2018	FY 2016/2017		FY 2015/2016	
	BUDGET	BUDGET	ESTIMATE	BUDGET	ACTUAL
Salaries					
1110 Regular Salaries and Wages	2,205,135	2,153,250	2,115,471	1,993,076	2,024,793
1120 Overtime	15,000	15,000	12,508	10,000	14,548
1130 Temporary Salaries and Wages	23,080	43,560	22,500	43,560	19,801
1140 Part-Time Help	19,629	18,969	18,000	17,870	20,152
1245 Sick Leave Payments			170,265		44,377
1250 Vacation Payments			42,800		29,463
1255 Employee Retention Payments			65,396		
1320 Employee Medical and Dental Insurance	528,083	550,529	566,267	611,116	518,610
Salaries Total	2,790,927	2,781,308	3,013,207	2,675,622	2,671,744
Supplies					
2100 Office Supplies, Books and Subscriptions	2,600	2,700	2,380	2,400	2,366
2200 Operating Supplies	20,230	20,280	18,450	18,630	16,617
2400 Equipment Parts	11,000	11,000	10,250	12,500	8,922
2500 Grounds Maintenance Supplies	312,200	330,140	299,000	370,930	300,006
2600 Building and Other Maintenance Supplies	25,200	25,335	24,300	29,885	15,791
2700 Small Tools and Minor Equipment	7,000	9,100	6,000	9,300	7,097
Supplies Total	378,230	398,555	360,380	443,645	350,799
Services					
3100 Professional Services	19,150	25,125	19,550	30,100	10,020
3400 Utilities	24,840	24,840	22,540	28,000	23,178
3500 Rents and Leases	35,000	43,000	27,000	50,000	22,497
3600 Structural/Grounds Repair and Maintenance Services	49,000	61,000	52,500	99,000	85,791
3800 Equipment Repair and Maintenance Services	2,500	2,000	1,700	5,500	360
3900 Other Services and Charges	6,700	6,765	3,032	5,975	2,674
3903 Training and Development	10,650	9,150	6,500	6,850	6,012
Services Total	147,840	171,880	132,822	225,425	150,532
Capital					
Planning Recreational					
Planning Conserv & Water Mgmt Impr					
Landfill					
Miscellaneous					
APPROPRIATION TOTAL	3,316,997	3,351,743	3,506,409	3,344,692	3,173,075

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 010 GENERAL
AGENCY: E00 HUMAN RESOURCES

	FY 2017/2018	FY 2016/2017		FY 2015/2016	
	BUDGET	BUDGET	ESTIMATE	BUDGET	ACTUAL
Salaries					
1110 Regular Salaries and Wages	313,023	304,981	315,040	338,795	303,514
1120 Overtime		2,000	40	2,000	1,160
1130 Temporary Salaries and Wages		7,480		7,480	5,075
1140 Part-Time Help	54,197	35,000	29,446	22,248	40,867
1245 Sick Leave Payments					4,546
1250 Vacation Payments			8,830		7,105
1320 Employee Medical and Dental Insurance	61,405	64,015	65,845	85,272	72,364
Salaries Total	428,625	413,476	419,201	455,795	434,631
Supplies					
2100 Office Supplies, Books and Subscriptions	2,150	2,150	2,150	2,320	746
2200 Operating Supplies	14,525	14,775	14,000	14,790	10,731
2600 Building and Other Maintenance Supplies	14,595	14,595	14,595	1,095	12,728
2700 Small Tools and Minor Equipment		6,150	6,100	5,950	3,629
Supplies Total	31,270	37,670	36,845	24,155	27,834
Services					
3100 Professional Services	50,700	49,720	50,000	36,860	33,979
3400 Utilities				300	
3800 Equipment Repair and Maintenance Services	200	200		200	
3900 Other Services and Charges	14,810	29,600	14,000	38,125	15,552
3903 Training and Development	16,180	25,580	7,880	94,480	1,848
Services Total	81,890	105,100	71,880	169,965	51,379
Capital					
Planning Recreational					
Planning Conserv & Water Mgmt Impr					
Landfill					
Miscellaneous					
APPROPRIATION TOTAL	541,785	556,246	527,926	649,915	513,844

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 010 GENERAL
AGENCY: ED1 COMMUNITY
SERVICES & EDUCATION

	FY 2017/2018	FY 2016/2017		FY 2015/2016	
	BUDGET	BUDGET	ESTIMATE	BUDGET	ACTUAL
Salaries					
1110 Regular Salaries and Wages	245,025	158,813	177,652	242,831	116,443
1120 Overtime					429
1130 Temporary Salaries and Wages					1,856
1140 Part-Time Help			137	58,277	42,382
1245 Sick Leave Payments					26,212
1250 Vacation Payments			4,681		5,707
1255 Employee Retention Payments					4,888
1320 Employee Medical and Dental Insurance	36,843	25,606	26,338	56,848	48,243
Salaries Total	281,868	184,419	208,808	357,956	246,160
Supplies					
2100 Office Supplies, Books and Subscriptions	300	550	500	1,850	1,385
2200 Operating Supplies	3,800	3,100	3,100	4,850	4,396
2700 Small Tools and Minor Equipment	400	500	300		175
2800 Purchases for Resale	45,000	29,000	41,000	20,000	23,060
2801 Sales Tax				2,250	
Supplies Total	49,500	33,150	44,900	28,950	29,016
Services					
3100 Professional Services	3,500	3,000	3,000	5,900	1,879
3900 Other Services and Charges	800	800	700	1,000	496
3903 Training and Development	1,000	1,000	300	4,900	3,282
Services Total	5,300	4,800	4,000	11,800	5,657
Capital					
Planning Recreational					
Planning Conserv & Water Mgmt Impr					
Landfill					
Miscellaneous					
APPROPRIATION TOTAL	336,668	222,369	257,708	398,706	280,833

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 010 GENERAL
AGENCY: F00 LAND PRESERVATION

	<u>FY 2017/2018</u>	<u>FY 2016/2017</u>		<u>FY 2015/2016</u>	
	<u>BUDGET</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>ACTUAL</u>
Salaries					
1110 Regular Salaries and Wages	246,717	240,790	240,790	230,817	240,495
1140 Part-Time Help	24,042	23,453	23,453	22,205	23,473
1245 Sick Leave Payments			6,055		
1250 Vacation Payments			2,927		
1320 Employee Medical and Dental Insurance	36,843	38,409	39,507	42,636	36,182
Salaries Total	307,602	302,652	312,732	295,658	300,150
Supplies					
2100 Office Supplies, Books and Subscriptions	2,100	3,290	3,040	3,000	1,579
2200 Operating Supplies					74
2700 Small Tools and Minor Equipment		395	411		
Supplies Total	2,100	3,685	3,451	3,000	1,653
Services					
3100 Professional Services	36,300	36,300	36,100		
3900 Other Services and Charges	2,430	2,355	2,391	2,515	2,341
3903 Training and Development	800	800	800	400	269
Services Total	39,530	39,455	39,291	2,915	2,610
Capital					
Planning Recreational					
Planning Conserv & Water Mgmt Impr					
Landfill					
Miscellaneous					
APPROPRIATION TOTAL	349,232	345,792	355,474	301,573	304,413

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 010 GENERAL
AGENCY: FLD FIELD
OPERATIONS
ADMINISTRATION

	FY 2017/2018	FY 2016/2017		FY 2015/2016	
	BUDGET	BUDGET	ESTIMATE	BUDGET	ACTUAL
Salaries					
1110 Regular Salaries and Wages	132,942	175,931	135,000		
1250 Vacation Payments			1,318		
1320 Employee Medical and Dental Insurance	12,281	25,606	26,338		
Salaries Total	145,223	201,537	162,656		
Supplies					
2100 Office Supplies, Books and Subscriptions	500	2,500	250		
2200 Operating Supplies	1,000	5,000			
2600 Building and Other Maintenance Supplies	500	1,000			
2700 Small Tools and Minor Equipment	1,000	2,500			
Supplies Total	3,000	11,000	250		
Services					
3100 Professional Services	5,000	50,000			
3900 Other Services and Charges	1,200		500		
3903 Training and Development	5,400	9,950	5,450		
Services Total	11,600	59,950	5,950		
Capital					
Planning Recreational					
Planning Conserv & Water Mgmt Impr					
Landfill					
Miscellaneous					
APPROPRIATION TOTAL	159,823	272,487	168,856		

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 010 GENERAL
AGENCY: G00 SITE OPERATIONS

	FY 2017/2018	FY 2016/2017		FY 2015/2016	
	BUDGET	BUDGET	ESTIMATE	BUDGET	ACTUAL
Salaries					
1110 Regular Salaries and Wages	1,473,786	1,432,290	1,453,192	1,381,554	1,333,134
1120 Overtime	4,000	4,000	3,000	5,500	9,155
1130 Temporary Salaries and Wages	229,485	248,470	230,800	224,160	208,591
1140 Part-Time Help	75,514	83,611	76,000	78,501	66,038
1245 Sick Leave Payments			103,997		18,357
1250 Vacation Payments			16,973		19,457
1320 Employee Medical and Dental Insurance	343,868	358,484	368,732	397,936	337,700
Salaries Total	2,126,653	2,126,855	2,252,694	2,087,651	1,992,432
Supplies					
2100 Office Supplies, Books and Subscriptions	800	996	800	650	631
2200 Operating Supplies	29,050	26,095	25,500	28,700	31,093
2300 Fuel and Lubricants	2,000	2,000	650	2,200	384
2400 Equipment Parts	1,925	1,800	1,500	2,225	1,343
2500 Grounds Maintenance Supplies	34,193	42,648	42,000	41,638	36,050
2600 Building and Other Maintenance Supplies	11,560	9,780	9,600	9,535	7,565
2700 Small Tools and Minor Equipment	24,680	20,220	21,000	26,114	17,939
2800 Purchases for Resale	3,000	3,000	2,200	3,750	2,047
2801 Sales Tax					143
Supplies Total	107,208	106,539	103,250	114,812	97,195
Services					
3100 Professional Services	8,800	6,139	5,200	8,681	3,928
3400 Utilities	15,762	16,344	15,700	18,140	15,368
3500 Rents and Leases		28		28	
3800 Equipment Repair and Maintenance Services	300	300	300	350	
3900 Other Services and Charges	2,905	3,300	3,000	2,683	1,973
3903 Training and Development	11,600	14,950	9,500	10,710	4,054
Services Total	39,367	41,061	33,700	40,592	25,323
Capital					
Planning Recreational					
Planning Conserv & Water Mgmt Impr					
Landfill					
Miscellaneous					
APPROPRIATION TOTAL	2,273,228	2,274,455	2,389,644	2,243,055	2,114,950

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 010 GENERAL
AGENCY: H00 DANADA
EQUESTRIAN CENTER

	FY 2017/2018	FY 2016/2017		FY 2015/2016	
	BUDGET	BUDGET	ESTIMATE	BUDGET	ACTUAL
Salaries					
1110 Regular Salaries and Wages	179,335	174,124	172,600	160,777	173,892
1120 Overtime	150	3,500	150	3,500	2,979
1130 Temporary Salaries and Wages	32,920	32,400	27,000	35,504	28,550
1140 Part-Time Help	110,261	89,338	74,000	100,259	79,173
1250 Vacation Payments			2,325		872
1320 Employee Medical and Dental Insurance	49,124	51,212	52,676	56,848	48,243
Salaries Total	371,790	350,574	328,751	356,888	333,709
Supplies					
2100 Office Supplies, Books and Subscriptions	530	260	260	360	681
2200 Operating Supplies	52,595	50,660	50,000	57,713	56,591
2400 Equipment Parts	200	350	200		178
2500 Grounds Maintenance Supplies	6,320	6,300	6,000	6,765	7,144
2600 Building and Other Maintenance Supplies	3,920	6,700	4,200	7,900	7,933
2700 Small Tools and Minor Equipment	1,750	1,750	1,700	850	1,572
2800 Purchases for Resale	1,350	2,800	1,400	3,300	1,838
2801 Sales Tax					7
Supplies Total	66,665	68,820	63,760	76,888	75,944
Services					
3100 Professional Services	29,555	33,019	33,000	41,755	29,961
3400 Utilities	11,400	11,400	10,500	13,580	10,794
3500 Rents and Leases	4,220	4,700	4,176	4,450	1,579
3600 Structural/Grounds Repair and Maintenance Services				1,200	1,050
3800 Equipment Repair and Maintenance Services	100	100	100		
3900 Other Services and Charges	250	350	250	563	581
3903 Training and Development	1,500	1,500	1,500	1,500	949
Services Total	47,025	51,069	49,526	63,048	44,914
Capital					
Planning Recreational					
Planning Conserv & Water Mgmt Impr					
Landfill					
Miscellaneous					
APPROPRIATION TOTAL	485,480	470,463	442,037	496,824	454,567

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 010 GENERAL
AGENCY: 100 ENVIRONMENTAL SERVICES

	FY 2017/2018	FY 2016/2017		FY 2015/2016	
	BUDGET	BUDGET	ESTIMATE	BUDGET	ACTUAL
Salaries					
1110 Regular Salaries and Wages	191,920	183,698	192,251	275,597	127,112
1120 Overtime	1,250		175	1,125	238
1245 Sick Leave Payments					2,036
1250 Vacation Payments					5,100
1320 Employee Medical and Dental Insurance	36,843	38,409	39,507	56,848	48,243
Salaries Total	230,013	222,107	231,933	333,570	182,729
Supplies					
2100 Office Supplies, Books and Subscriptions	1,200	1,200	1,200	2,035	2,233
2200 Operating Supplies	1,740	1,740	1,300	2,640	1,455
2600 Building and Other Maintenance Supplies	100	100	125	340	125
2700 Small Tools and Minor Equipment	500	500	200	500	193
Supplies Total	3,540	3,540	2,825	5,515	4,006
Services					
3100 Professional Services	1,200	1,200	1,000	2,400	
3800 Equipment Repair and Maintenance Services	1,650	1,650	1,650	1,650	1,650
3900 Other Services and Charges	385	30	30	845	347
3903 Training and Development	2,900	1,100	800	3,900	117
Services Total	6,135	3,980	3,480	8,795	2,114
Capital					
Planning Recreational					
Planning Conserv & Water Mgmt Impr					
Landfill					
Miscellaneous					
APPROPRIATION TOTAL	239,688	229,627	238,238	347,880	188,849

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 010 GENERAL
AGENCY: J00 FACILITIES MANAGEMENT

	FY 2017/2018	FY 2016/2017		FY 2015/2016	
	BUDGET	BUDGET	ESTIMATE	BUDGET	ACTUAL
Salaries					
1110 Regular Salaries and Wages	1,630,417	1,594,667	1,472,654	1,480,662	1,511,957
1120 Overtime	4,000	4,000	4,000	2,000	7,216
1130 Temporary Salaries and Wages	21,000	20,000	18,000	20,000	12,686
1140 Part-Time Help	18,717	47,582	16,200	61,701	22,587
1245 Sick Leave Payments			68,369		49,100
1250 Vacation Payments			18,682		29,618
1255 Employee Retention Payments			83,808		25,736
1320 Employee Medical and Dental Insurance	356,149	371,287	381,901	412,148	349,760
Salaries Total	2,030,283	2,037,536	2,063,614	1,976,511	2,008,660
Supplies					
2100 Office Supplies, Books and Subscriptions	500	800	500	600	290
2200 Operating Supplies	11,710	13,100	11,000	11,780	10,453
2300 Fuel and Lubricants	350	500	350	500	320
2400 Equipment Parts	4,600	4,600	4,600	4,600	2,150
2500 Grounds Maintenance Supplies	22,400	20,400	20,400	17,100	17,196
2600 Building and Other Maintenance Supplies	192,770	190,300	190,300	179,800	187,293
2700 Small Tools and Minor Equipment	14,790	14,800	14,800	22,000	19,207
Supplies Total	247,120	244,500	241,950	236,380	236,909
Services					
3100 Professional Services	24,330	90,900	50,000	52,500	49,775
3400 Utilities	90,500	76,068	88,522	118,500	79,121
3500 Rents and Leases	53,000	52,000	47,000	39,000	39,635
3600 Structural/Grounds Repair and Maintenance Services	187,550	120,050	113,875	139,650	98,640
3800 Equipment Repair and Maintenance Services	700	1,000	700	1,000	131
3900 Other Services and Charges	10,046	12,000	9,500	1,600	8,940
3903 Training and Development	12,100	12,000	10,000	12,650	10,375
Services Total	378,226	364,018	319,597	364,900	286,617
Capital					
4200 Operational Improvements and Structures	150,000	313,000		435,000	80,658
4300 Machinery and Equipment				7,500	7,320
Capital Total	150,000	313,000		442,500	87,978
Planning Recreational					
Planning Conserv & Water Mgmt Impr					
Landfill					
Miscellaneous					
APPROPRIATION TOTAL	2,805,629	2,959,054	2,625,161	3,020,291	2,620,164

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 010 GENERAL
AGENCY: J01 FLEET MANAGEMENT

	FY 2017/2018	FY 2016/2017		FY 2015/2016	
	BUDGET	BUDGET	ESTIMATE	BUDGET	ACTUAL
Salaries					
1110 Regular Salaries and Wages	900,812	871,842	853,367	806,666	829,412
1120 Overtime	1,000	1,200	700	1,500	4,749
1130 Temporary Salaries and Wages	10,800	10,000	7,680	15,000	9,398
1245 Sick Leave Payments			88,769		29,605
1250 Vacation Payments			2,517		11,208
1320 Employee Medical and Dental Insurance	171,934	179,242	184,366	198,968	168,850
Salaries Total	1,084,546	1,062,284	1,137,399	1,022,134	1,053,222
Supplies					
2100 Office Supplies, Books and Subscriptions	8,000	8,300	8,000	10,500	6,183
2200 Operating Supplies	8,000	10,000	7,500	11,600	7,601
2300 Fuel and Lubricants	400,000	507,000	388,000	582,000	338,992
2400 Equipment Parts	345,000	345,000	345,000	362,500	370,326
2500 Grounds Maintenance Supplies	10,500	11,000	10,500	12,000	4,181
2600 Building and Other Maintenance Supplies	45,000	47,400	40,000	45,450	44,104
2700 Small Tools and Minor Equipment	90,100	74,700	72,000	50,850	49,130
Supplies Total	906,600	1,003,400	871,000	1,074,900	820,517
Services					
3100 Professional Services	1,600	6,100	5,100	6,500	3,867
3400 Utilities	23,724	23,724	23,724	25,150	30,201
3500 Rents and Leases	600	700	600	700	629
3800 Equipment Repair and Maintenance Services	104,500	104,500	104,500	116,200	109,669
3900 Other Services and Charges	11,100	12,100	10,600	11,100	7,916
3903 Training and Development	9,250	9,850	7,900	10,700	8,696
Services Total	150,774	156,974	152,424	170,350	160,978
Capital					
4200 Operational Improvements and Structures	25,000	50,000	28,000	90,000	5,770
4300 Machinery and Equipment					461
Capital Total	25,000	50,000	28,000	90,000	6,231
Planning Recreational					
Planning Conserv & Water Mgmt Impr					
Landfill					
Miscellaneous					
APPROPRIATION TOTAL	2,166,920	2,272,658	2,188,823	2,357,384	2,040,948

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 010 GENERAL
AGENCY: K00 GENERAL OVERHEAD

	FY 2017/2018	FY 2016/2017		FY 2015/2016	
	BUDGET	BUDGET	ESTIMATE	BUDGET	ACTUAL
Salaries					
Supplies					
2200 Operating Supplies	2,000	2,000	1,600	2,500	1,803
2600 Building and Other Maintenance Supplies				2,500	
2700 Small Tools and Minor Equipment	5,000	15,000		25,000	19,821
Supplies Total	7,000	17,000	1,600	30,000	21,624
Services					
3100 Professional Services	125,000	82,610	220,000	45,650	93,748
3105 Legal Services	250,000	225,000	282,054	200,000	242,826
3300 Insurance Services and Premiums	102,341	106,803	102,016	125,518	58,121
3400 Utilities	500,914	495,500	497,745	466,980	583,717
3900 Other Services and Charges					26
Services Total	978,255	909,913	1,101,815	838,148	978,438
Capital					
4300 Machinery and Equipment		117,019			
Capital Total		117,019			
Planning Recreational					
5121 Structures - Fullersburg Woods					2,326
Planning Recreational Total					2,326
Planning Conserv & Water Mgmt Impr					
Landfill					
Miscellaneous					
9000 Contingency	1,130,000	1,135,000		1,162,000	
9300 Transfers Out	1,317,000	730,000	730,000	316,466	472
Miscellaneous Total	2,447,000	1,865,000	730,000	1,478,466	472
APPROPRIATION TOTAL	3,432,255	2,908,932	1,833,415	2,346,614	1,002,860

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 010 GENERAL
AGENCY: L00 KLINE CREEK FARM

	FY 2017/2018	FY 2016/2017		FY 2015/2016	
	BUDGET	BUDGET	ESTIMATE	BUDGET	ACTUAL
Salaries					
1110 Regular Salaries and Wages	344,417	333,935	334,900	315,898	334,053
1120 Overtime	4,000	2,000	4,000	4,000	3,839
1130 Temporary Salaries and Wages	29,780	30,568	29,800	29,404	33,906
1140 Part-Time Help	90,086	88,470	80,000	88,016	81,810
1245 Sick Leave Payments			6,281		
1250 Vacation Payments			4,000		5,389
1320 Employee Medical and Dental Insurance	73,686	76,818	79,014	85,272	72,364
Salaries Total	541,969	531,791	537,995	522,590	531,361
Supplies					
2100 Office Supplies, Books and Subscriptions	581	581	500	385	421
2200 Operating Supplies	49,810	43,926	45,000	46,669	51,858
2400 Equipment Parts	430	430	250	450	
2500 Grounds Maintenance Supplies	6,850	7,300	8,000	6,380	3,188
2600 Building and Other Maintenance Supplies	4,485	4,135	5,000	4,255	3,441
2700 Small Tools and Minor Equipment	4,000	10,000	10,000	18,500	12,592
2800 Purchases for Resale	14,060	13,100	13,000	15,900	14,254
2801 Sales Tax				1,800	639
Supplies Total	80,216	79,472	81,750	94,339	86,393
Services					
3100 Professional Services	53,825	59,980	46,200	60,580	39,172
3400 Utilities	13,000	15,180	15,000	14,400	14,090
3500 Rents and Leases	830	830	1,000	675	375
3600 Structural/Grounds Repair and Maintenance Services					(86)
3800 Equipment Repair and Maintenance Services	950	1,400		2,625	450
3900 Other Services and Charges	2,109	2,324	2,500	1,954	1,687
3903 Training and Development	1,500	1,500		900	350
Services Total	72,214	81,214	64,700	81,134	56,038
Capital					
Planning Recreational					
Planning Conserv & Water Mgmt Impr					
Landfill					
Miscellaneous					
APPROPRIATION TOTAL	694,399	692,477	684,445	698,063	673,792

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 010 GENERAL
AGENCY: LEG
FUNDRAISING &
DEVELOPMENT

	FY 2017/2018	FY 2016/2017		FY 2015/2016	
	BUDGET	BUDGET	ESTIMATE	BUDGET	ACTUAL
Salaries					
1110 Regular Salaries and Wages	62,056	59,899	62,135	55,058	59,521
1130 Temporary Salaries and Wages				5,000	
1250 Vacation Payments			1,638		394
1320 Employee Medical and Dental Insurance	12,281	12,803	13,169	14,212	12,061
Salaries Total	74,337	72,702	76,942	74,270	71,976
Supplies					
2100 Office Supplies, Books and Subscriptions	635	685	315	510	221
2200 Operating Supplies	312	262	262	235	98
2700 Small Tools and Minor Equipment	200	200		400	
Supplies Total	1,147	1,147	577	1,145	319
Services					
3100 Professional Services	8,200	19,950	8,530	27,250	4,610
3900 Other Services and Charges	1,535	1,560	1,050	2,000	1,330
3903 Training and Development	2,725	2,925	2,290	11,630	7,544
Services Total	12,460	24,435	11,870	40,880	13,484
Capital					
Planning Recreational					
Planning Conserv & Water Mgmt Impr					
Landfill					
Miscellaneous					
APPROPRIATION TOTAL	87,944	98,284	89,389	116,295	85,779

Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail

FUND: 010 GENERAL
 AGENCY: M00 ADMINISTRATIVE SERVICES

	<u>FY 2017/2018</u>	<u>FY 2016/2017</u>		<u>FY 2015/2016</u>	
	<u>BUDGET</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>ACTUAL</u>
Salaries					
1110 Regular Salaries and Wages	82,365	80,314	80,314	82,488	80,995
1120 Overtime			62		48
1140 Part-Time Help	21,861	21,183	21,183	20,000	21,005
1245 Sick Leave Payments			994		
1320 Employee Medical and Dental Insurance	24,562	25,606	26,338	28,424	24,121
Salaries Total	128,788	127,103	128,891	130,912	126,169
Supplies					
2100 Office Supplies, Books and Subscriptions	19,506	23,000	19,200	24,000	23,556
2200 Operating Supplies	1,775	1,875	1,210	2,860	1,380
2600 Building and Other Maintenance Supplies	125	125	125		125
2700 Small Tools and Minor Equipment	250	250	250	250	
Supplies Total	21,656	25,250	20,785	27,110	25,061
Services					
3100 Professional Services	11,000	11,000	10,600	14,000	10,288
3500 Rents and Leases	101,984	101,600	103,400	103,154	101,593
3800 Equipment Repair and Maintenance Services	2,800	2,850	1,500	4,649	2,711
3900 Other Services and Charges	85,660	78,334	73,000	85,639	70,369
3903 Training and Development	200	300	100	700	105
Services Total	201,644	194,084	188,600	208,142	185,066
Capital					
Planning Recreational					
Planning Conserv & Water Mgmt Impr					
Landfill					
Miscellaneous					
APPROPRIATION TOTAL	352,088	346,437	338,276	366,164	336,296

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 010 GENERAL
AGENCY: MAY MAYS LAKE

	FY 2017/2018	FY 2016/2017		FY 2015/2016	
	BUDGET	BUDGET	ESTIMATE	BUDGET	ACTUAL
Salaries					
1110 Regular Salaries and Wages	225,340	218,697	226,357	206,906	218,788
1120 Overtime			57		89
1130 Temporary Salaries and Wages	16,996	16,240	14,000	19,836	18,510
1140 Part-Time Help	52,993	51,515	51,000	49,291	45,965
1245 Sick Leave Payments			3,392		
1320 Employee Medical and Dental Insurance	49,124	51,212	52,676	56,848	48,243
Salaries Total	344,453	337,664	347,482	332,881	331,595
Supplies					
2100 Office Supplies, Books and Subscriptions	700	749	749	849	261
2200 Operating Supplies	20,775	5,450	5,950	5,750	5,755
2500 Grounds Maintenance Supplies	1,600	1,600	1,600	1,200	489
2600 Building and Other Maintenance Supplies	4,165	9,200	8,200	2,045	2,612
2700 Small Tools and Minor Equipment	1,000	2,550	950	850	1,546
2800 Purchases for Resale	2,500	1,500	2,000	1,500	1,837
2801 Sales Tax				200	
Supplies Total	30,740	21,049	19,449	12,394	12,500
Services					
3100 Professional Services	41,425	58,517	56,911	50,517	24,513
3400 Utilities	51,484	50,484	46,647	62,900	49,374
3500 Rents and Leases	600	600	600	471	455
3800 Equipment Repair and Maintenance Services	500	500		750	190
3900 Other Services and Charges	3,200	3,215	2,365	3,400	2,499
3903 Training and Development	1,000	1,000	400	1,500	734
Services Total	98,209	114,316	106,923	119,538	77,765
Capital					
Planning Recreational					
Planning Conserv & Water Mgmt Impr					
Landfill					
Miscellaneous					
APPROPRIATION TOTAL	473,402	473,029	473,854	464,813	421,860

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 010 GENERAL
AGENCY: N00
COMMUNICATIONS &
MARKETING

	FY 2017/2018	FY 2016/2017		FY 2015/2016	
	BUDGET	BUDGET	ESTIMATE	BUDGET	ACTUAL
Salaries					
1110 Regular Salaries and Wages	405,293	402,353	407,211	473,586	410,528
1120 Overtime					330
1130 Temporary Salaries and Wages	4,500	4,500	4,500	9,000	2,118
1245 Sick Leave Payments			587		
1250 Vacation Payments			1,103		5,474
1320 Employee Medical and Dental Insurance	73,686	76,818	79,014	99,484	84,425
Salaries Total	483,479	483,671	492,415	582,070	502,875
Supplies					
2100 Office Supplies, Books and Subscriptions	1,455	2,040	1,660	2,509	1,174
2200 Operating Supplies	768	1,124	660	2,805	793
2700 Small Tools and Minor Equipment	4,750	8,450	5,400	4,450	3,937
2800 Purchases for Resale	3,500	5,000	515	5,000	2,978
2801 Sales Tax	150	150	150	150	28
Supplies Total	10,623	16,764	8,385	14,914	8,910
Services					
3100 Professional Services	231,610	220,203	218,000	259,633	181,893
3500 Rents and Leases		750		5,750	3,045
3800 Equipment Repair and Maintenance Services		1,680		1,680	32
3900 Other Services and Charges	1,890	1,990	1,860	3,354	2,309
3903 Training and Development	8,750	12,799	4,000	16,830	2,586
Services Total	242,250	237,422	223,860	287,247	189,865
Capital					
Planning Recreational					
Planning Conserv & Water Mgmt Impr					
Landfill					
Miscellaneous					
APPROPRIATION TOTAL	736,352	737,857	724,660	884,231	701,650

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 010 GENERAL
AGENCY: N01 VISITOR SERVICES

	FY 2017/2018	FY 2016/2017		FY 2015/2016	
	BUDGET	BUDGET	ESTIMATE	BUDGET	ACTUAL
Salaries					
1110 Regular Salaries and Wages	248,313	250,781	247,000	176,880	160,035
1120 Overtime	300	1,000	250		715
1130 Temporary Salaries and Wages	8,320	8,320	9,000	21,008	2,399
1140 Part-Time Help	24,614	35,011	28,100		15,971
1250 Vacation Payments			4,169		
1255 Employee Retention Payments			7,044		
1320 Employee Medical and Dental Insurance	61,405	64,015	65,845	56,848	48,243
Salaries Total	342,952	359,127	361,408	254,736	227,363
Supplies					
2100 Office Supplies, Books and Subscriptions	500	647	100	250	39
2200 Operating Supplies				750	
2700 Small Tools and Minor Equipment	1,350	1,200	500	1,000	2,225
Supplies Total	1,850	1,847	600	2,000	2,264
Services					
3100 Professional Services	1,500	7,250	1,334	15,750	5,245
3900 Other Services and Charges				100	
3903 Training and Development	1,000	1,000	500	1,500	
Services Total	2,500	8,250	1,834	17,350	5,245
Capital					
Planning Recreational					
Planning Conserv & Water Mgmt Impr					
Landfill					
Miscellaneous					
APPROPRIATION TOTAL	347,302	369,224	363,842	274,086	234,872

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 010 GENERAL
AGENCY: N02 VOLUNTEER SERVICES

	<u>FY 2017/2018</u>	<u>FY 2016/2017</u>		<u>FY 2015/2016</u>	
	<u>BUDGET</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>ACTUAL</u>
Salaries					
1110 Regular Salaries and Wages	112,438	109,611	113,198	102,835	101,029
1120 Overtime					1,366
1130 Temporary Salaries and Wages				18,720	126
1140 Part-Time Help	11,294	10,815	7,730		10,378
1245 Sick Leave Payments					11,081
1250 Vacation Payments					1,881
1320 Employee Medical and Dental Insurance	24,562	25,606	26,338	28,424	24,121
Salaries Total	148,294	146,032	147,266	149,979	149,982
Supplies					
2100 Office Supplies, Books and Subscriptions	300	350	300	450	235
2200 Operating Supplies	33,909	39,955	35,033	63,810	23,132
2600 Building and Other Maintenance Supplies	225	225	225	225	
2700 Small Tools and Minor Equipment	6,452	6,602	6,602	910	6,054
Supplies Total	40,886	47,132	42,160	65,395	29,421
Services					
3100 Professional Services	275	5,775	3,750	8,825	250
3300 Insurance Services and Premiums	3,995	3,995	3,995	3,995	3,994
3500 Rents and Leases	3,500	3,500	3,500		
3900 Other Services and Charges	384	2,959	2,680	3,009	2,724
3903 Training and Development	4,400	6,240	5,135	13,695	805
Services Total	12,554	22,469	19,060	29,524	7,773
Capital					
Planning Recreational					
Planning Conserv & Water Mgmt Impr					
Landfill					
Miscellaneous					
APPROPRIATION TOTAL	201,734	215,633	208,486	244,898	187,176

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 010 GENERAL
AGENCY: Q00 INFORMATION TECHNOLOGY

	FY 2017/2018 BUDGET	FY 2016/2017 BUDGET	FY 2016/2017 ESTIMATE	FY 2015/2016 BUDGET	FY 2015/2016 ACTUAL
Salaries					
1110 Regular Salaries and Wages	440,756	431,931	444,877	533,582	495,375
1245 Sick Leave Payments			27,039		2,109
1250 Vacation Payments			2,828		6,303
1320 Employee Medical and Dental Insurance	73,686	76,818	79,014	113,696	84,425
Salaries Total	514,442	508,749	553,758	647,278	588,212
Supplies					
2100 Office Supplies, Books and Subscriptions	2,000	2,000	2,000	2,000	3,527
2200 Operating Supplies	500	500	500	500	194
2600 Building and Other Maintenance Supplies				600	
2700 Small Tools and Minor Equipment	162,750	287,050	241,000	462,514	345,313
Supplies Total	165,250	289,550	243,500	465,614	349,034
Services					
3100 Professional Services	102,500	158,000	85,000	173,000	18,392
3800 Equipment Repair and Maintenance Services	390,495	396,535	356,000	78,400	149,923
3900 Other Services and Charges	40,250	55,250	40,000	250	915
3903 Training and Development	16,000	25,200	16,000	36,000	9,900
Services Total	549,245	634,985	497,000	287,650	179,130
Capital					
4300 Machinery and Equipment		50,000	56,793	300,000	223,788
Capital Total		50,000	56,793	300,000	223,788
Planning Recreational					
Planning Conserv & Water Mgmt Impr					
Landfill					
Miscellaneous					
APPROPRIATION TOTAL	1,228,937	1,483,284	1,351,051	1,700,542	1,340,164

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 010 GENERAL
AGENCY: R00
FULLERSBURG NATURE
CENTER

	FY 2017/2018	FY 2016/2017		FY 2015/2016	
	BUDGET	BUDGET	ESTIMATE	BUDGET	ACTUAL
Salaries					
1110 Regular Salaries and Wages	327,863	318,680	317,000	256,994	295,076
1120 Overtime	500	2,000	400	2,000	2,153
1130 Temporary Salaries and Wages	25,000	32,000	22,000	30,720	25,271
1140 Part-Time Help	26,454	27,651	28,490	95,464	43,167
1245 Sick Leave Payments			11,900		10,678
1250 Vacation Payments			3,707		4,386
1320 Employee Medical and Dental Insurance	73,686	76,818	79,014	71,060	60,304
Salaries Total	453,503	457,149	462,511	456,238	441,035
Supplies					
2100 Office Supplies, Books and Subscriptions	1,100	1,450	800	1,450	1,195
2200 Operating Supplies	25,200	27,950	22,000	33,950	32,009
2500 Grounds Maintenance Supplies	650	750	500	1,050	1,015
2600 Building and Other Maintenance Supplies	1,425	2,325	925	2,325	2,278
2700 Small Tools and Minor Equipment	1,700	2,100	2,000	1,800	2,551
Supplies Total	30,075	34,575	26,225	40,575	39,048
Services					
3100 Professional Services	6,400	16,390	15,000	24,263	11,452
3400 Utilities	11,760	11,760	10,000	12,750	11,620
3500 Rents and Leases	2,000	3,500	2,000	3,500	2,663
3800 Equipment Repair and Maintenance Services				50	
3900 Other Services and Charges	2,027	2,137	1,537	2,290	1,150
3903 Training and Development	1,920	1,960	500	2,240	1,308
Services Total	24,107	35,747	29,037	45,093	28,193
Capital					
Planning Recreational					
Planning Conserv & Water Mgmt Impr					
Landfill					
Miscellaneous					
APPROPRIATION TOTAL	507,685	527,471	517,773	541,906	508,276

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 010 GENERAL
AGENCY: RMD RESOURCE
MGMT & DEVELOP ADMIN

	FY 2017/2018	FY 2016/2017		FY 2015/2016	
	BUDGET	BUDGET	ESTIMATE	BUDGET	ACTUAL
Salaries					
1110 Regular Salaries and Wages	180,106	175,865	175,794		
1245 Sick Leave Payments			5,521		
1320 Employee Medical and Dental Insurance	24,562	25,606	26,338		
Salaries Total	204,668	201,471	207,653		
Supplies					
2200 Operating Supplies	150	150	100		
2700 Small Tools and Minor Equipment	125	125			
Supplies Total	275	275	100		
Services					
3100 Professional Services	42,100	42,100	42,100		
3900 Other Services and Charges	795	795	100		
3903 Training and Development	3,750	3,750	1,200		
Services Total	46,645	46,645	43,400		
Capital					
Planning Recreational					
Planning Conserv & Water Mgmt Impr					
Landfill					
Miscellaneous					
APPROPRIATION TOTAL	251,588	248,391	251,153		

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 010 GENERAL
AGENCY: SJF ST. JAMES FARM

	FY 2017/2018	FY 2016/2017		FY 2015/2016	
	BUDGET	BUDGET	ESTIMATE	BUDGET	ACTUAL
Salaries					
1110 Regular Salaries and Wages	238,183	230,978	229,000	216,151	231,569
1120 Overtime	1,500	2,500	1,250	2,000	1,108
1130 Temporary Salaries and Wages	41,080	41,080	38,000	41,080	29,740
1140 Part-Time Help	25,863	25,051	24,000	22,248	21,872
1245 Sick Leave Payments			6,153		
1250 Vacation Payments			292		5,483
1320 Employee Medical and Dental Insurance	49,124	51,212	52,676	56,848	48,243
Salaries Total	355,750	350,821	351,371	338,327	338,015
Supplies					
2100 Office Supplies, Books and Subscriptions	560	500	500	400	394
2200 Operating Supplies	7,305	7,305	6,600	7,955	7,491
2300 Fuel and Lubricants	1,080	1,305	1,100	1,479	761
2400 Equipment Parts	460	1,085	400	885	91
2500 Grounds Maintenance Supplies	2,801	2,820	2,900	2,820	1,960
2600 Building and Other Maintenance Supplies	7,850	9,150	7,000	13,650	13,878
2700 Small Tools and Minor Equipment	7,500	2,540	2,000	2,400	2,392
Supplies Total	27,556	24,705	20,500	29,589	26,967
Services					
3100 Professional Services	8,950	11,805	8,800	12,805	10,135
3400 Utilities	14,920	14,320	13,000	15,100	13,675
3500 Rents and Leases	2,101	5,581	4,000	2,501	2,590
3600 Structural/Grounds Repair and Maintenance Services	2,550	2,550		4,650	3,415
3800 Equipment Repair and Maintenance Services	100	360	100	610	
3900 Other Services and Charges	410	410	300	360	190
3903 Training and Development	525	525		525	
Services Total	29,556	35,551	26,200	36,551	30,005
Capital					
4300 Machinery and Equipment		11,000	10,500		
Capital Total		11,000	10,500		
Planning Recreational					
Planning Conserv & Water Mgmt Impr					
Landfill					
Miscellaneous					
9400 Reserves	53,795	53,795		64,795	
Miscellaneous Total	53,795	53,795		64,795	
APPROPRIATION TOTAL	466,657	475,872	408,571	469,262	394,987

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 010 GENERAL
AGENCY: U00 LAW ENFORCEMENT

	FY 2017/2018	FY 2016/2017		FY 2015/2016	
	BUDGET	BUDGET	ESTIMATE	BUDGET	ACTUAL
Salaries					
1110 Regular Salaries and Wages	1,979,453	1,941,004	1,924,230	1,815,651	1,865,099
1120 Overtime	49,000	44,000	50,769	83,479	50,868
1140 Part-Time Help	20,448	19,853	19,650	19,358	20,372
1150 Holiday Pay	17,000	15,000	17,518	15,000	10,219
1245 Sick Leave Payments			58,380		15,420
1250 Vacation Payments			21,253		15,728
1255 Employee Retention Payments			2,292		20,624
1320 Employee Medical and Dental Insurance	331,587	345,681	355,563	369,512	325,639
Salaries Total	2,397,488	2,365,538	2,449,655	2,303,000	2,323,969
Supplies					
2100 Office Supplies, Books and Subscriptions	1,650	1,815	1,720	3,315	865
2200 Operating Supplies	35,965	33,305	30,564	47,701	38,928
2600 Building and Other Maintenance Supplies	2,050	2,890	2,801	5,890	545
2700 Small Tools and Minor Equipment	13,700	21,220	17,593	19,570	16,730
Supplies Total	53,365	59,230	52,678	76,476	57,068
Services					
3100 Professional Services	128,345	129,950	123,596	159,510	145,608
3800 Equipment Repair and Maintenance Services	3,980	3,980	3,980	3,980	2,873
3900 Other Services and Charges	13,629	24,939	22,700	22,824	21,361
3903 Training and Development	26,961	23,350	19,604	27,881	16,134
Services Total	172,915	182,219	169,880	214,195	185,976
Capital					
Planning Recreational					
Planning Conserv & Water Mgmt Impr					
Landfill					
Miscellaneous					
APPROPRIATION TOTAL	2,623,768	2,606,987	2,672,213	2,593,671	2,567,013

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 020 LIABILITY INSURANCE

	FY 2017/2018	FY 2016/2017		FY 2015/2016	
	BUDGET	BUDGET	ESTIMATE	BUDGET	ACTUAL
Salaries					
1330 Workmen's Compensation Insurance	525,000	525,000	523,394	567,857	500,160
1340 Unemployment Compensation Insurance	5,000	20,000	5,000	45,200	13,513
Salaries Total	530,000	545,000	528,394	613,057	513,673
Supplies					
Services					
3100 Professional Services	15,000	15,000	15,000		
3300 Insurance Services and Premiums	108,506	112,513	110,176	113,087	161,250
Services Total	123,506	127,513	125,176	113,087	161,250
Capital					
Planning Recreational					
Planning Conserv & Water Mgmt Impr					
Landfill					
Miscellaneous					
9000 Contingency	33,000	33,700		37,000	
Miscellaneous Total	33,000	33,700		37,000	
APPROPRIATION TOTAL	686,506	706,213	653,570	763,144	674,923

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 030 IL MUNICIPAL RETIREMENT FUND

	FY 2017/2018	FY 2016/2017		FY 2015/2016	
	BUDGET	BUDGET	ESTIMATE	BUDGET	ACTUAL
Salaries					
1310 Pension and Social Security Costs	2,706,421	2,323,693	2,517,449	8,498,989	8,433,723
Salaries Total	2,706,421	2,323,693	2,517,449	8,498,989	8,433,723
Supplies					
Services					
Capital					
Planning Recreational					
Planning Conserv & Water Mgmt Impr					
Landfill					
Miscellaneous					
9000 Contingency	35,200	35,200		35,400	
9101 Bond Principal				180,000	180,000
9102 Interest on Bonds				9,000	9,000
9103 Fiscal Agent Fees					200
9400 Reserves				2,415,305	
Miscellaneous Total	35,200	35,200		2,639,705	189,200
APPROPRIATION TOTAL	2,741,621	2,358,893	2,517,449	11,138,694	8,622,923

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 035 SOCIAL SECURITY TAX

	FY 2017/2018	FY 2016/2017		FY 2015/2016	
	BUDGET	BUDGET	ESTIMATE	BUDGET	ACTUAL
Salaries					
1310 Pension and Social Security Costs	1,383,914	1,363,524	1,401,534	1,339,024	1,317,199
Salaries Total	1,383,914	1,363,524	1,401,534	1,339,024	1,317,199
Supplies					
Services					
Capital					
Planning Recreational					
Planning Conserv & Water Mgmt Impr					
Landfill					
Miscellaneous					
9000 Contingency	27,200	26,900		27,000	
Miscellaneous Total	27,200	26,900		27,000	
APPROPRIATION TOTAL	1,411,114	1,390,424	1,401,534	1,366,024	1,317,199

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 040 AUDIT

	<u>FY 2017/2018</u>	<u>FY 2016/2017</u>		<u>FY 2015/2016</u>	
	<u>BUDGET</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>ACTUAL</u>
Salaries					
Supplies					
Services					
3100 Professional Services	35,820	37,700	32,000	37,600	36,600
Services Total	35,820	37,700	32,000	37,600	36,600
Capital					
Planning Recreational					
Planning Conserv & Water Mgmt Impr					
Landfill					
Miscellaneous					
9000 Contingency	1,800	1,900		1,900	
Miscellaneous Total	1,800	1,900		1,900	
APPROPRIATION TOTAL	37,620	39,600	32,000	39,500	36,600

Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail

FUND: 050 ZOOLOGICAL

	FY 2017/2018	FY 2016/2017		FY 2015/2016	
	BUDGET	BUDGET	ESTIMATE	BUDGET	ACTUAL
Salaries					
1110 Regular Salaries and Wages	383,952	384,801	372,425	364,944	377,225
1120 Overtime	2,500	2,000	2,500	2,625	4,147
1130 Temporary Salaries and Wages	73,200	71,880	65,000	75,520	66,123
1140 Part-Time Help	242,427	231,375	230,000	217,671	220,308
1150 Holiday Pay			199		
1245 Sick Leave Payments			15,683		3,323
1250 Vacation Payments			6,546		9,790
1255 Employee Retention Payments					10,703
1320 Employee Medical and Dental Insurance	85,967	89,621	92,183	99,484	84,425
Salaries Total	788,046	779,677	784,536	760,244	776,044
Supplies					
2100 Office Supplies, Books and Subscriptions	500	350	600	450	536
2200 Operating Supplies	86,055	87,580	81,000	85,200	88,962
2400 Equipment Parts	400	300	500	100	230
2500 Grounds Maintenance Supplies	3,500	6,600	3,600	3,200	643
2600 Building and Other Maintenance Supplies	8,400	53,400	25,000	15,300	18,417
2700 Small Tools and Minor Equipment	2,850	5,600	6,750	5,550	4,845
2800 Purchases for Resale	11,000	9,000	12,500	8,500	7,953
2801 Sales Tax			20	850	413
Supplies Total	112,705	162,830	129,970	119,150	121,999
Services					
3100 Professional Services	90,500	36,150	42,000	37,600	19,152
3300 Insurance Services and Premiums	3,518	4,500	4,968	4,500	2,030
3400 Utilities	42,000	47,436	40,000	37,700	45,229
3500 Rents and Leases	400	450	325	450	255
3800 Equipment Repair and Maintenance Services	1,500	1,000	1,500	250	1,412
3900 Other Services and Charges	2,800	1,550	1,650	1,200	1,389
3903 Training and Development	7,900	7,050	7,000	5,000	4,845
Services Total	148,618	98,136	97,443	86,700	74,312
Capital					
Planning Recreational					
Planning Conserv & Water Mgmt Impr					
Landfill					
Miscellaneous					
9000 Contingency	45,000	44,800		42,800	
9200 Transfers Out - Services Provided	18,000	18,000	18,000	18,000	18,000
Miscellaneous Total	63,000	62,800	18,000	60,800	18,000
APPROPRIATION TOTAL	1,112,369	1,103,443	1,029,949	1,026,894	990,355

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 070
ENVIRONMENTAL
RESPONSIBILITY

	FY 2017/2018	FY 2016/2017		FY 2015/2016	
	BUDGET	BUDGET	ESTIMATE	BUDGET	ACTUAL
Salaries					
Supplies					
Services					
Capital					
Planning Recreational					
Planning Conserv & Water Mgmt Impr					
Landfill					
Miscellaneous					
9300 Transfers Out	53,034	56,848	59,155	56,917	106,395
Miscellaneous Total	53,034	56,848	59,155	56,917	106,395
APPROPRIATION TOTAL	53,034	56,848	59,155	56,917	106,395

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 075 DISTRICT-WIDE ENVIRONMENTAL

	FY 2017/2018	FY 2016/2017		FY 2015/2016	
	BUDGET	BUDGET	ESTIMATE	BUDGET	ACTUAL
Salaries					
Supplies					
2200 Operating Supplies	1,680	1,680	1,680	1,550	524
2400 Equipment Parts	1,500	1,000	200	1,000	93
2500 Grounds Maintenance Supplies	32,250	32,250	15,000	32,250	7,557
2600 Building and Other Maintenance Supplies	500	500		500	
2700 Small Tools and Minor Equipment	10,215	16,015	16,000	20,815	12,299
Supplies Total	46,145	51,445	32,880	56,115	20,473
Services					
3100 Professional Services	477,400	520,200	410,014	421,900	230,490
3105 Legal Services	47,000	47,000	13,770	30,000	24,113
3300 Insurance Services and Premiums	100	100	100	100	100
3400 Utilities	40,000	32,500	18,000	32,500	23,503
3500 Rents and Leases	10,200	10,200	3,000	7,200	394
3600 Structural/Grounds Repair and Maintenance Services	189,500	159,000	226,000	76,300	8,613
3800 Equipment Repair and Maintenance Services	7,000	7,000	7,000	7,000	7,583
3900 Other Services and Charges	541,110	477,885	253,000	390,635	336,810
Services Total	1,312,310	1,253,885	930,884	965,635	631,606
Capital					
4100 Land and Related Costs	54,000		30,000		563
Capital Total	54,000		30,000		563
Planning Recreational					
Planning Conserv & Water Mgmt Impr					
Landfill					
8021 Leachate & Groundwater Systems - Blackwell	272,000	518,000		1,000	
8022 Gas Venting System - Blackwell	10,000	10,000	10,000	10,000	6,035
8023 Other Landfill ImprovementsI - Blackwell	2,000	550,000	87,925		
8313 Other Landfill Improvements - White Farm				50,000	28,844
8491 Leachate & Groundwater Systems - Mallard Lake No...	3,327,594	948,500	80,000		
8492 Gas Venting System - Mallard Lake North	200,000			20,800	
8493 Other Landfill ImprovementsI - Mallard Lake North	3,785,000	4,100,000	330,000		
Landfill Total	7,596,594	6,126,500	507,925	81,800	34,879
Miscellaneous					
9300 Transfers Out	7,067,900	7,666,232	2,800,450	19,275,000	12,767,071
Miscellaneous Total	7,067,900	7,666,232	2,800,450	19,275,000	12,767,071
APPROPRIATION TOTAL	16,076,949	15,098,062	4,302,139	20,378,550	13,454,592

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 080 MALLARD LAKE LANDFILL

	<u>FY 2017/2018</u>	<u>FY 2016/2017</u>		<u>FY 2015/2016</u>	
	<u>BUDGET</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>ACTUAL</u>
Salaries					
Supplies					
2700 Small Tools and Minor Equipment	2,475	2,400	1,000	1,200	
Supplies Total	2,475	2,400	1,000	1,200	
Services					
3100 Professional Services	22,500	22,500	22,500	22,500	20,587
3105 Legal Services	15,000	20,000	8,000	15,000	4,180
3600 Structural/Grounds Repair and Maintenance Services	129,000	286,580	99,000		
Services Total	166,500	329,080	129,500	37,500	24,767
Capital					
Planning Recreational					
Planning Conserv & Water Mgmt Impr					
Landfill					
8183 Other Landfill Improvements - Mallard Lake		100,000			
Landfill Total		100,000			
Miscellaneous					
9300 Transfers Out	1,945,100	1,775,000	1,470,750	10,865,800	7,485,000
Miscellaneous Total	1,945,100	1,775,000	1,470,750	10,865,800	7,485,000
APPROPRIATION TOTAL	2,114,075	2,206,480	1,601,250	10,904,500	7,509,767

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 081 MALLARD LAKE NON-LANDFILL

	<u>FY 2017/2018</u>	<u>FY 2016/2017</u>	<u>FY 2015/2016</u>	
	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>ACTUAL</u>
Salaries				
Supplies				
Services				
Capital				
Planning Recreational				
5184 Roads & Parking Lots - Mallard Lake			165,800	231,667
5185 Grounds Restor & Impr - Mallard Lake	200,000	200,000	200,000	47,891
Planning Recreational Total	200,000	200,000	365,800	279,558
Planning Conserv & Water Mgmt Impr				
Landfill				
Miscellaneous				
APPROPRIATION TOTAL	200,000	200,000	365,800	279,558

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 085 GREENE VALLEY LANDFILL

	FY 2017/2018	FY 2016/2017		FY 2015/2016	
	BUDGET	BUDGET	ESTIMATE	BUDGET	ACTUAL
Salaries					
Supplies					
2700 Small Tools and Minor Equipment	1,200	2,400	1,200	1,200	58
Supplies Total	1,200	2,400	1,200	1,200	58
Services					
3100 Professional Services	6,300	6,406	6,226	6,042	6,406
3105 Legal Services	7,500	7,500	2,500	7,500	1,596
3500 Rents and Leases	12,040	12,040	1,200		
3600 Structural/Grounds Repair and Maintenance Services	177,000	158,000	118,000	135,000	102,155
Services Total	202,840	183,946	127,926	148,542	110,157
Capital					
4200 Operational Improvements and Structures	980,000	980,000	75,000		
Capital Total	980,000	980,000	75,000		
Planning Recreational					
Planning Conserv & Water Mgmt Impr					
Landfill					
8153 Other Landfill Improvements - Greene Valley	1,180,000	1,180,000			
Landfill Total	1,180,000	1,180,000			
Miscellaneous					
9300 Transfers Out	1,415,000	1,575,000	1,192,500	5,500,000	3,537,500
Miscellaneous Total	1,415,000	1,575,000	1,192,500	5,500,000	3,537,500
APPROPRIATION TOTAL	3,779,040	3,921,346	1,396,626	5,649,742	3,647,715

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 131 GOLF

	FY 2017/2018	FY 2016/2017		FY 2015/2016	
	BUDGET	BUDGET	ESTIMATE	BUDGET	ACTUAL
Salaries					
1110 Regular Salaries and Wages	825,467	782,168	742,674	701,359	795,088
1120 Overtime	3,000	8,750	940	20,700	3,033
1130 Temporary Salaries and Wages	460,500	246,000	243,000	233,120	221,553
1140 Part-Time Help		59,000		119,000	6,481
1245 Sick Leave Payments			93,354		
1250 Vacation Payments			4,292		2,084
1310 Pension and Social Security Costs	231,674	189,310	199,170	179,149	219,221
1320 Employee Medical and Dental Insurance	159,653	166,439	171,197	170,544	144,728
1330 Workmen's Compensation Insurance		10,000	11,295	29,003	10,713
1340 Unemployment Compensation Insurance		6,000		14,000	
Salaries Total	1,680,294	1,467,667	1,465,922	1,466,875	1,402,901
Supplies					
2100 Office Supplies, Books and Subscriptions	2,425	2,100	775	1,515	184
2200 Operating Supplies	33,100	28,657	26,150	17,012	9,759
2300 Fuel and Lubricants	46,400	45,150	35,000	34,900	20,135
2400 Equipment Parts	3,650	2,350	1,635	2,300	11,908
2500 Grounds Maintenance Supplies	238,225	250,041	243,000	147,520	117,729
2600 Building and Other Maintenance Supplies	20,170	24,180	18,920	14,345	10,260
2700 Small Tools and Minor Equipment	63,522	76,670	52,920	32,550	18,777
2800 Purchases for Resale	259,000	195,300	138,200	166,500	110,403
2801 Sales Tax					3,828
Supplies Total	666,492	624,448	516,600	416,642	302,983
Services					
3100 Professional Services	715,814	677,668	628,508	328,213	258,328
3300 Insurance Services and Premiums	13,945	14,027	14,911	14,400	8,224
3400 Utilities	127,700	134,080	82,000	126,780	87,633
3500 Rents and Leases	212,614	166,144	91,238	114,865	103,031
3600 Structural/Grounds Repair and Maintenance Services	32,050	36,550	20,117	17,555	7,512
3800 Equipment Repair and Maintenance Services	41,652	32,408	21,800	35,540	13,634
3900 Other Services and Charges	25,410	24,145	18,390	20,440	15,282
3903 Training and Development	7,270	7,675	2,555	7,270	905
Services Total	1,176,455	1,092,697	879,519	665,063	494,549
Capital					
4200 Operational Improvements and Structures	74,000	114,000	64,000	94,000	11,360
4300 Machinery and Equipment	265,000	349,000	305,000	114,000	
4400 Golf Course Improvements				50,000	879
4900 Depreciation					750,747
Capital Total	339,000	463,000	369,000	258,000	762,986
Planning Recreational					
Planning Conserv & Water Mgmt Impr					
Landfill					
Miscellaneous					
9000 Contingency	132,000	113,000		100,900	
9300 Transfers Out	300,000				
Miscellaneous Total	432,000	113,000		100,900	
APPROPRIATION TOTAL	4,294,241	3,760,812	3,231,041	2,907,480	2,963,419

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 152 ENDOWMENT

	FY 2017/2018	FY 2016/2017		FY 2015/2016	
	BUDGET	BUDGET	ESTIMATE	BUDGET	ACTUAL
Salaries					
Supplies					
Services					
Capital					
Planning Recreational					
Planning Conserv & Water Mgmt Impr					
Landfill					
Miscellaneous					
9300 Transfers Out	1,030,000			1,877,756	1,877,756
Miscellaneous Total	1,030,000			1,877,756	1,877,756
APPROPRIATION TOTAL	1,030,000			1,877,756	1,877,756

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 154 DUNHAM
WETLAND BANK PROGRAM

	FY 2017/2018	FY 2016/2017		FY 2015/2016	
	BUDGET	BUDGET	ESTIMATE	BUDGET	ACTUAL
Salaries					
1110 Regular Salaries and Wages				76,369	70,639
1120 Overtime				2,000	20
1130 Temporary Salaries and Wages				14,080	
1320 Employee Medical and Dental Insurance				28,424	24,121
Salaries Total				120,873	94,780
Supplies					
2200 Operating Supplies				2,200	
2400 Equipment Parts				4,800	
2500 Grounds Maintenance Supplies	40,400	60,000	37,500	130,000	100,507
2700 Small Tools and Minor Equipment				5,000	
Supplies Total	40,400	60,000	37,500	142,000	100,507
Services					
3100 Professional Services	14,210	59,000	21,500	155,500	39,824
3500 Rents and Leases			6,000		
3900 Other Services and Charges					5,000
3903 Training and Development				500	
Services Total	14,210	59,000	27,500	156,000	44,824
Capital					
Planning Recreational					
Planning Conserv & Water Mgmt Impr					
Landfill					
Miscellaneous					
APPROPRIATION TOTAL	54,610	119,000	65,000	418,873	240,111

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 156
WETLAND/AQUATIC &
RIPARIAN PROG

	FY 2017/2018	FY 2016/2017		FY 2015/2016	
	BUDGET	BUDGET	ESTIMATE	BUDGET	ACTUAL
Salaries					
1110 Regular Salaries and Wages	178,636	118,308	105,972	76,369	48,783
1120 Overtime			200	1,000	134
1130 Temporary Salaries and Wages	15,360	70,400	15,360	35,200	
1250 Vacation Payments			1,168		
1320 Employee Medical and Dental Insurance	49,124	38,409	39,507	28,424	24,121
Salaries Total	243,120	227,117	162,207	140,993	73,038
Supplies					
2200 Operating Supplies	1,500	5,000		2,200	
2500 Grounds Maintenance Supplies	25,000	25,000		25,000	
2700 Small Tools and Minor Equipment				10,000	109
Supplies Total	26,500	30,000		37,200	109
Services					
3100 Professional Services	1,112,127	941,945	50,000	2,730,162	561,440
3600 Structural/Grounds Repair and Maintenance Services				25,000	
3900 Other Services and Charges				40	12,080
3903 Training and Development				500	
Services Total	1,112,127	941,945	50,000	2,755,702	573,520
Capital					
Planning Recreational					
Planning Conserv & Water Mgmt Impr					
Landfill					
Miscellaneous					
9300 Transfers Out	54,610				19,061
Miscellaneous Total	54,610				19,061
APPROPRIATION TOTAL	1,436,357	1,199,062	212,207	2,933,895	665,728

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 293 CONSTRUCTION
& DEVELOPMENT 2016

	FY 2017/2018	FY 2016/2017		FY 2015/2016	
	BUDGET	BUDGET	ESTIMATE	BUDGET	ACTUAL
Salaries					
1110 Regular Salaries and Wages	608,325				
1130 Temporary Salaries and Wages	8,400				
1320 Employee Medical and Dental Insurance	98,248				
Salaries Total	714,973				
Supplies					
2100 Office Supplies, Books and Subscriptions	3,300				
2200 Operating Supplies	1,750				
2600 Building and Other Maintenance Supplies	1,185				
2700 Small Tools and Minor Equipment	4,000				
Supplies Total	10,235				
Services					
3100 Professional Services	25,000				
3800 Equipment Repair and Maintenance Services	1,000				
3900 Other Services and Charges	5,124				
3903 Training and Development	19,000				
Services Total	50,124				
Capital					
Planning Recreational					
5022 Trails - Blackwell	40,000				
5074 Other Improvements - Danada	75,000				
5171 Structures - Hidden Lake	225,000				
5191 Structures - Maple Grove	300,000				
5241 Structures - Salt Creek Park	75,000				
5341 Structures - Willowbrook	300,000				
5391 Structures - Oak Meadows	300,000				
5451 Structures - District Wide	65,000				
5771 Structures - St. James Farm	190,000				
5772 Trails - St. James Farm	350,000				
Planning Recreational Total	1,920,000				
Planning Conserv & Water Mgmt Impr					
6450 Water Management - District Wide	150,000				
Planning Conserv & Water Mgmt Impr Total	150,000				
Landfill					
Miscellaneous					
9000 Contingency	35,000				
9400 Reserves	297,000				
Miscellaneous Total	332,000				
APPROPRIATION TOTAL	3,177,332				

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 500 CAPITAL
IMPROV REPAIR & REPLACE

	FY 2017/2018	FY 2016/2017		FY 2015/2016	
	BUDGET	BUDGET	ESTIMATE	BUDGET	ACTUAL
Salaries					
Supplies					
Services					
3100 Professional Services	226,000	537,800			
Services Total	226,000	537,800			
Capital					
4200 Operational Improvements and Structures	442,000	252,000			
4300 Machinery and Equipment	1,511,400	1,488,700	1,350,000	1,725,000	1,554,876
Capital Total	1,953,400	1,740,700	1,350,000	1,725,000	1,554,876
Planning Recreational					
5021 Structures - Blackwell				5,914,898	288,904
5072 Trails - Danada				69,700	39,765
5121 Structures - Fullersburg Woods		64,000	64,000	64,000	
5152 Trails - Greene Valley				5,000	
5171 Structures - Hidden Lake			54,972	158,913	83,750
5181 Structures - Mallard Lake	400,000				
5201 Structures - McDowell Grove	489,920				
5302 Trails - West Branch	112,321	250,000			
5352 Trails - Winfield Mounds	84,092				
5452 Trails - District Wide	10,000			13,180	9,187
5454 Other Improvements - District Wide				1,500,000	904
5603 Grounds Restoration - Oldfield Oaks		371,568	371,568	371,568	
5754 Roads & Parking Lots - Dunham	372,000	296,000	20,400	401,000	44,377
5771 Structures - St. James Farm	202,418				
5774 Roads & Parking Lots - St. James Farm	86,723				
Planning Recreational Total	1,757,474	981,568	510,940	8,498,259	466,887
Planning Conserv & Water Mgmt Impr					
Landfill					
Miscellaneous					
9000 Contingency	95,910				
9300 Transfers Out		6,300,000	6,300,000		
Miscellaneous Total	95,910	6,300,000	6,300,000		
APPROPRIATION TOTAL	4,032,784	9,560,068	8,160,940	10,223,259	2,021,763

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 510 OAK MEADOWS
IMPROVEMENT PROJECT

	FY 2017/2018	FY 2016/2017		FY 2015/2016	
	BUDGET	BUDGET	ESTIMATE	BUDGET	ACTUAL
Salaries					
Supplies					
Services					
3100 Professional Services	142,000	360,000	209,400	526,530	175,071
Services Total	142,000	360,000	209,400	526,530	175,071
Capital					
4200 Operational Improvements and Structures	412,000	436,520	18,120	568,458	138,338
4400 Golf Course Improvements	436,210	4,243,776	2,956,495	6,039,574	2,646,869
Capital Total	848,210	4,680,296	2,974,615	6,608,032	2,785,207
Planning Recreational					
5392 Trails, Roads, Parking Lots - Oak Meadows		134,120	134,120	134,120	
5393 Grounds Restoration - Oak Meadows	249,600	2,785,566	1,880,802	4,085,566	1,955,164
Planning Recreational Total	249,600	2,919,686	2,014,922	4,219,686	1,955,164
Planning Conserv & Water Mgmt Impr					
6390 Water Mgmt - Oak Meadows	358,432	3,556,239	2,642,643	4,956,239	1,955,164
Planning Conserv & Water Mgmt Impr Total	358,432	3,556,239	2,642,643	4,956,239	1,955,164
Landfill					
Miscellaneous					
APPROPRIATION TOTAL	1,598,242	11,516,221	7,841,580	16,310,487	6,870,606

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #17-085
FY 2017/2018 Budget Request Line Detail**

FUND: 520 FLEET BUILDING CONSTRUCTION

	<u>FY 2017/2018</u>	<u>FY 2016/2017</u>		<u>FY 2015/2016</u>	
	<u>BUDGET</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>ACTUAL</u>
Salaries					
Supplies					
Services					
Capital					
Planning Recreational					
5021 Structures - Blackwell	10,725,638	11,607,532	87,656		
Planning Recreational Total	10,725,638	11,607,532	87,656		
Planning Conserv & Water Mgmt Impr					
Landfill					
Miscellaneous					
APPROPRIATION TOTAL	10,725,638	11,607,532	87,656		

STATE OF ILLINOIS)
)SS
COUNTY OF DU PAGE)

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

ORDINANCE #17-085

PASSED BY THE BOARD OF COMMISSIONERS AT A MEETING
HELD AT THE DISTRICT HEADQUARTERS, 3 SOUTH 580 NAPERVILLE ROAD,
WHEATON, ILLINOIS, ON THE 20th DAY OF JUNE, A.D., 2017.

GIVEN UNDER MY HAND AND OFFICIAL SEAL AT WHEATON,
ILLINOIS, THIS 21st DAY OF JUNE, A.D., 2017.



SECRETARY
FOREST PRESERVE COMMISSION
DU PAGE COUNTY, ILLINOIS

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RESOLUTION NO. 17-086

TO RECEIVE THE TREASURER'S CERTIFICATE OF ESTIMATED REVENUE SOURCES, AS REQUIRED BY SECTION 18-50 OF THE PROPERTY TAX CODE, FOR THE FISCAL YEAR 2017/2018 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 Fiscal Year 2017/2018 and,

WHEREAS, the auditor for the Forest Preserve District recommends, as part of its management letter of November 15, 1991, that as good business practice, the full Commission should receive and act upon a revenue budget for the Forest Preserve District of DuPage County; and,

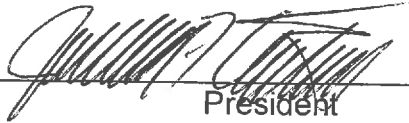
WHEREAS, the Treasurer's Certificate of Estimated Revenue By Sources (attached as Exhibit "A" to this resolution) serves both functions in that it provides compliance with Section 18-50 of the Property Tax code (35 ILCS 200/18-50) and it conforms with the recommendation of the auditor's letter of November 15, 1991.

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.

BE IT FURTHER RESOLVED that the Secretary is hereby authorized and directed to transmit a certified copy of the Resolution to the Executive Director.

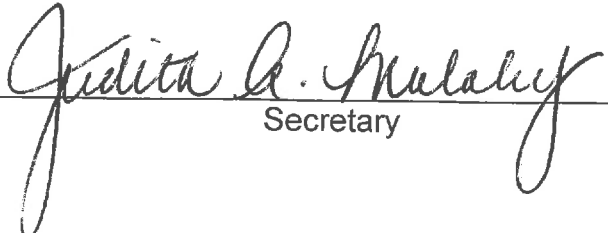
PASSED AND APPROVED by the President and Board of Commissioners of the Forest Preserve District of DuPage County this 20th day of June, 2017.

APPROVED:



President

ATTEST:



Secretary

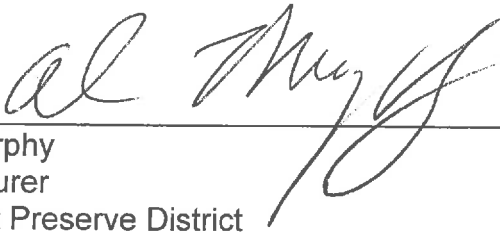
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EXHIBIT "A" TO
RESOLUTION NO. 17-086

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

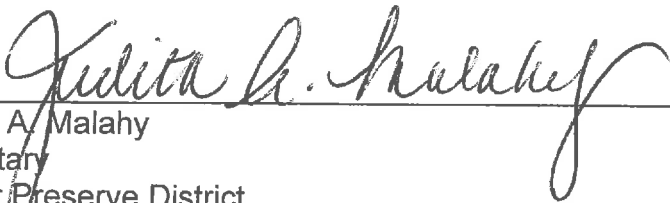
FOR THE FISCAL YEAR 2017/2018

I, Al Murphy, 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 Fiscal Year 2017/2018 totals \$54,785,867 which is summarized in Exhibit "1" and detailed in Exhibit "2", both of which are attached hereto and made a part hereof.



Al Murphy
Treasurer
Forest Preserve District
Of DuPage County, Illinois

June 20, 2017
Date



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

June 20, 2017
Date

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FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

FISCAL YEAR 2017 / 2018 BUDGET

Definition of Revenue Classifications

Taxes

Property Taxes – The District’s property tax is levied each year on all taxable real property in DuPage County. The tax levy ordinance must be approved by the Board by the first Monday in December and filed with the County Clerk by the last Tuesday in December. Property taxes attach as enforceable lien on January 1st on property values assessed as of the same date. Tax bills are prepared by the County and issued on or about May 1st and are payable in two installments, on or about June 1st and September 1st. The County collects all such taxes and remits them periodically to the taxing bodies. Taxes levied in one year become due and payable the following year, i.e. the 2016 tax levy is due and payable in 2017. The District levied the 2016 taxes to support the fiscal year 2017/2018 operations and therefore any tax distributions received from the County as of June 30, 2017 are recorded as deferred and the revenue is not recognized until July 1, 2017.

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 DuPage County
Exhibit #1 to Treasurer's Certificate
Revenue Summary
All Funds
FY 2017/2018**

	Total	All Tax Supported Funds	All Landfill Funds	Golf Fund	Endowment Fund	Dunham Wetland Bank Prog Fund	Wetland Aquatic & Riparian Fund	Capital Improvement Fund	Oak Meadows Improvement Fund	Fleet Building Construction Fund
<i>Taxes</i>										
Property Taxes	26,171,425	26,171,425								
Non-Property Taxes	1,030,777	1,030,777								
	27,202,202	27,202,202								
<i>Fees & Permits</i>										
Permits	512,965	512,965								
Other Fees	405,328	405,328								
Sales and Service Fees	4,336,765	351,465		3,985,300						
	5,255,058	1,269,758		3,985,300						
<i>Intergovernmental Revenues</i>										
Grants and Reimbursements	592,292	279,385					59,907	253,000		
	592,292	279,385					59,907	253,000		
<i>Other Income</i>										
Cropland Conversions	73,875	73,875								
Easement Fees and Defaults	50,000	50,000								
Court Fines	64,000	64,000								
Investment Income	6,249,079	182,307	5,802,175	51,341	47,339		35,043	77,681	19,628	33,565
Rents and Royalties	246,800	203,200	43,600							
Transfers In - Services Provided	18,000	18,000								
Private Sector Support	435,000				435,000					
Other	858,417	858,417								
	7,995,171	1,449,799	5,845,775	51,341	482,339		35,043	77,681	19,628	33,565
<i>Other Financing Sources</i>										
Sale of General Fixed Assets	138,000			18,000				120,000		
Compensation for Asset Loss	500			500						
Transfers In	13,602,644	6,466,600	253,034			54,610		2,811,400		4,017,000
	13,741,144	6,466,600	253,034	18,500		54,610		2,931,400		4,017,000
	54,785,867	36,667,744	6,098,809	4,055,141	482,339	54,610	94,950	3,262,081	19,628	4,050,565

Forest Preserve DuPage County
Exhibit #1 to Treasurer's Certificate
Revenue Summary
Tax Supported Funds
FY 2017/2018

	Tax Supported Funds Total	General 010	Liability 020	IL Municipal Retirement 030	Social Security 035	Audit 040	Zoological 050	Construction & Development 293
<i>Taxes</i>								
Property Taxes	26,171,425	19,496,000	610,200	2,205,600	1,220,350		839,275	1,800,000
Non-Property Taxes	1,030,777	702,094	32,128	42,144	43,688		36,853	173,870
	<u>27,202,202</u>	<u>20,198,094</u>	<u>642,328</u>	<u>2,247,744</u>	<u>1,264,038</u>		<u>876,128</u>	<u>1,973,870</u>
<i>Fees & Permits</i>								
Permits	512,965	512,965						
Other Fees	405,328	371,953					33,375	
Sales and Service Fees	351,465	332,465					19,000	
	<u>1,269,758</u>	<u>1,217,383</u>					<u>52,375</u>	
<i>Intergovernmental Revenues</i>								
Grants and Reimbursements	279,385	80,385						199,000
	<u>279,385</u>	<u>80,385</u>						<u>199,000</u>
<i>Other Income</i>								
Cropland Conversions	73,875	73,875						
Easement Fees and Defaults	50,000	50,000						
Court Fines	64,000	64,000						
Investment Income	182,307	89,117	18,617	20,854	10,731	1,162	12,364	29,462
Rents and Royalties	203,200	203,200						
Transfers In - Services Provided	18,000	18,000						
Other	858,417	82,917					100,500	675,000
	<u>1,449,799</u>	<u>581,109</u>	<u>18,617</u>	<u>20,854</u>	<u>10,731</u>	<u>1,162</u>	<u>112,864</u>	<u>704,462</u>
<i>Other Financing Sources</i>								
Transfers In	6,466,600	6,166,600						300,000
	<u>6,466,600</u>	<u>6,166,600</u>						<u>300,000</u>
	<u><u>36,667,744</u></u>	<u><u>28,243,571</u></u>	<u><u>660,945</u></u>	<u><u>2,268,598</u></u>	<u><u>1,274,769</u></u>	<u><u>1,162</u></u>	<u><u>1,041,367</u></u>	<u><u>3,177,332</u></u>

**Forest Preserve DuPage County
Exhibit #1 to Treasurer's Certificate
Revenue Summary
Landfill Funds
FY 2017/2018**

	Landfill Funds Total	Environmental Responsibility 070	District-Wide Environmental 075	Mallard Lake Landfill Expense 080	Mallard Lake Non-Landfill Improvement 081	Greene Valley Landfill Expense 085	Greene Valley Non-Landfill Improvement 086
Other Income							
Investment Income	5,802,175	53,034	1,838,671	2,143,352	2,657	1,762,782	1,679
Rents and Royalties	43,600				30,400		13,200
	<u>5,845,775</u>	<u>53,034</u>	<u>1,838,671</u>	<u>2,143,352</u>	<u>33,057</u>	<u>1,762,782</u>	<u>14,879</u>
Other Financing Sources							
Transfers In	253,034		53,034		200,000		
	<u>253,034</u>		<u>53,034</u>		<u>200,000</u>		
	<u><u>6,098,809</u></u>	<u><u>53,034</u></u>	<u><u>1,891,705</u></u>	<u><u>2,143,352</u></u>	<u><u>233,057</u></u>	<u><u>1,762,782</u></u>	<u><u>14,879</u></u>

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Forest Preserve DuPage County
Exhibit #2 to Treasurer's Certificate
Revenue Detail for Fiscal Year 2017-2018

FUND: 010 GENERAL

Description	FY 2017/2018 Budget	FY 2016/2017 Estimated	FY 2015/2016 Actual
Taxes			
1100 Current Levy	19,490,000	19,377,975	19,336,018
1110 Prior Levies	1,000	15,000	1,959
1130 Other Property Taxes	5,000	1,050	3,867
1200 Personal Property Replacement Tax	702,094	748,818	805,122
Subtotal	20,198,094	20,142,843	20,146,966
Fees & Permits			
2100 Picnic (Shelters & Areas)	72,000	70,000	77,620
2110 Camping (Youth, Family, Cabin Rental)	80,000	80,000	84,445
2120 Special Use	61,815	58,500	58,911
2151 Model Aircraft	8,500	8,000	8,350
2160 Other/Add-ons (Tents, Grills, etc.)	4,800	4,875	3,258
2500 Boat (Annual & Daily)	33,000	26,000	31,482
2510 Replacement/Amended Permits (Any Type)	850	750	915
2710 Dog (Annual & Daily)	252,000	250,000	247,642
2715 Tubing/Snow Shoes Rental	8,900	4,050	1,197
2720 Firewood	7,300	7,300	7,335
2725 Other Fees	4,500	4,500	4,295
2730 Cash Over and Short			80
2740 Educational Programs	122,140	112,265	97,421
2745 Equestrian Program	76,480	72,000	79,622
2755 Hayrides	29,423	26,663	11,339
2760 Student Insurance Fee			280
2765 Participation Fees	123,210	106,798	118,990
2841 Facilities Rental	125,635	102,205	131,420
2849 Other Taxable Sales	97,480	96,153	91,843
2855 Boat Rentals	107,250	102,000	101,370
2862 Equipment Rental Fees	2,100	2,380	1,934
Subtotal	1,217,383	1,134,439	1,159,749
Intergovernmental Revenues			
3310 State	5,000	11,656	18,000
3320 Local	10,000	54,035	49,645
3330 Federal	59,159		7,800
3400 Other	6,226	6,226	5,065
Subtotal	80,385	71,917	80,510
Other Income			
4100 Cropland Conversions	73,875	57,889	45,230
4200 Easement Fees & Defaults	50,000	648,212	638,992
4300 Court Fines	64,000	60,600	93,905
4400 Investment Income	89,117	168,240	102,216
4505 Landfill Gas Royalties	174,400	206,925	266,428
4531 Guard Residence Maintenance Fees	28,800	31,500	36,300
4600 Interfund Transfers In - Services Provided	18,000	18,000	18,000
4900 Other Nontaxable	39,392	52,543	96,431
4920 Donations	43,525	60,184	60,371
Subtotal	581,109	1,304,093	1,357,872
Other Financing Sources			
6300 Compensation for Loss on Fixed Assets			1,380
6400 Transfers In	6,166,600	4,940,000	2,726,443
Subtotal	6,166,600	4,940,000	2,727,823
REVENUE TOTAL	28,243,571	27,593,292	25,472,921

**Forest Preserve DuPage County
Exhibit #2 to Treasurer's Certificate
Revenue Detail for Fiscal Year 2017-2018**

FUND: 020 LIABILITY INSURANCE

Description	FY 2017/2018 Budget	FY 2016/2017 Estimated	FY 2015/2016 Actual
<i>Taxes</i>			
1100 Current Levy	610,000	811,594	777,165
1110 Prior Levies	100	600	74
1130 Other Property Taxes	100	43	155
1200 Personal Property Replacement Tax	32,128	34,266	36,843
Subtotal	642,328	846,503	814,237
<i>Fees & Permits</i>			
<i>Intergovernmental Revenues</i>			
<i>Other Income</i>			
4400 Investment Income	18,617	18,312	19,184
Subtotal	18,617	18,312	19,184
<i>Other Financing Sources</i>			
REVENUE TOTAL	660,945	864,815	833,421

**Forest Preserve DuPage County
Exhibit #2 to Treasurer's Certificate
Revenue Detail for Fiscal Year 2017-2018**

FUND: 030 IL MUNICIPAL RETIREMENT

Description	FY 2017/2018 Budget	FY 2016/2017 Estimated	FY 2015/2016 Actual
<i>Taxes</i>			
1100 Current Levy	2,205,000	2,468,626	2,526,083
1110 Prior Levies	100	1,900	257
1130 Other Property Taxes	500	150	503
1200 Personal Property Replacement Tax	42,144	42,144	42,144
Subtotal	2,247,744	2,512,820	2,568,987
<i>Fees & Permits</i>			
<i>Intergovernmental Revenues</i>			
<i>Other Income</i>			
4400 Investment Income	20,854	34,461	28,502
Subtotal	20,854	34,461	28,502
<i>Other Financing Sources</i>			
6400 Transfers In			6,334,694
Subtotal			6,334,694
REVENUE TOTAL	2,268,598	2,547,281	8,932,184

**Forest Preserve DuPage County
Exhibit #2 to Treasurer's Certificate
Revenue Detail for Fiscal Year 2017-2018**

FUND: 035 SOCIAL SECURITY TAX

Description	FY 2017/2018 Budget	FY 2016/2017 Estimated	FY 2015/2016 Actual
<i>Taxes</i>			
1100 Current Levy	1,220,000	1,386,560	1,457,789
1110 Prior Levies	100	1,080	142
1130 Other Property Taxes	250	75	290
1200 Personal Property Replacement Tax	43,688	43,688	43,688
Subtotal	1,264,038	1,431,403	1,501,908
<i>Fees & Permits</i>			
<i>Intergovernmental Revenues</i>			
<i>Other Income</i>			
4400 Investment Income	10,731	22,763	9,480
Subtotal	10,731	22,763	9,480
<i>Other Financing Sources</i>			
REVENUE TOTAL	1,274,769	1,454,166	1,511,388

**Forest Preserve DuPage County
Exhibit #2 to Treasurer's Certificate
Revenue Detail for Fiscal Year 2017-2018**

FUND: 040 AUDIT

Description	FY 2017/2018 Budget	FY 2016/2017 Estimated	FY 2015/2016 Actual
<i>Taxes</i>			
1100 Current Levy		67,702	64,899
1110 Prior Levies		15	12
Subtotal		67,717	64,910
<i>Fees & Permits</i>			
<i>Intergovernmental Revenues</i>			
<i>Other Income</i>			
4400 Investment Income	1,162	503	259
Subtotal	1,162	503	259
<i>Other Financing Sources</i>			
REVENUE TOTAL	1,162	68,220	65,169

**Forest Preserve DuPage County
Exhibit #2 to Treasurer's Certificate
Revenue Detail for Fiscal Year 2017-2018**

FUND: 050 ZOOLOGICAL

Description	FY 2017/2018 Budget	FY 2016/2017 Estimated	FY 2015/2016 Actual
<i>Taxes</i>			
1100 Current Levy	839,000	913,083	906,799
1110 Prior Levies	75	680	91
1130 Other Property Taxes	200	50	180
1200 Personal Property Replacement Tax	36,853	39,305	42,261
Subtotal	876,128	953,118	949,331
<i>Fees & Permits</i>			
2730 Cash Over and Short			59
2740 Educational Programs	33,375	27,000	16,481
2849 Other Taxable Sales	19,000	19,000	19,378
Subtotal	52,375	46,000	35,917
<i>Intergovernmental Revenues</i>			
<i>Other Income</i>			
4400 Investment Income	12,364	22,977	15,958
4900 Other Nontaxable	1,000	910	2,464
4920 Donations	99,500	100,000	100,550
Subtotal	112,864	123,887	118,971
<i>Other Financing Sources</i>			
REVENUE TOTAL	1,041,367	1,123,005	1,104,219

**Forest Preserve DuPage County
Exhibit #2 to Treasurer's Certificate
Revenue Detail for Fiscal Year 2017-2018**

**FUND: 070
ENVIRONMENTAL
RESPONSIBILITY**

Description	FY 2017/2018 Budget	FY 2016/2017 Estimated	FY 2015/2016 Actual
<i>Taxes</i>			
<i>Fees & Permits</i>			
<i>Intergovernmental Revenues</i>			
<i>Other Income</i>			
4400 Investment Income	53,034	59,155	106,395
Subtotal	53,034	59,155	106,395
<i>Other Financing Sources</i>			
REVENUE TOTAL	53,034	59,155	106,395

**Forest Preserve DuPage County
Exhibit #2 to Treasurer's Certificate
Revenue Detail for Fiscal Year 2017-2018**

**FUND: 075 DISTRICT-
WIDE ENVIRONMENTAL**

Description	FY 2017/2018 Budget	FY 2016/2017 Estimated	FY 2015/2016 Actual
<i>Taxes</i>			
<i>Fees & Permits</i>			
<i>Intergovernmental Revenues</i>			
<i>Other Income</i>			
4400 Investment Income	1,838,671	2,336,365	4,934,691
Subtotal	1,838,671	2,336,365	4,934,691
<i>Other Financing Sources</i>			
6400 Transfers In	53,034	59,155	106,395
Subtotal	53,034	59,155	106,395
REVENUE TOTAL	1,891,705	2,395,520	5,041,087

**Forest Preserve DuPage County
Exhibit #2 to Treasurer's Certificate
Revenue Detail for Fiscal Year 2017-2018**

FUND: 080 MALLARD LAKE LANDFILL

Description	FY 2017/2018 Budget	FY 2016/2017 Estimated	FY 2015/2016 Actual
<i>Taxes</i>			
<i>Fees & Permits</i>			
<i>Intergovernmental Revenues</i>			
<i>Other Income</i>			
4400 Investment Income	2,143,352	2,499,911	5,373,412
Subtotal	2,143,352	2,499,911	5,373,412
<i>Other Financing Sources</i>			
REVENUE TOTAL	2,143,352	2,499,911	5,373,412

**Forest Preserve DuPage County
Exhibit #2 to Treasurer's Certificate
Revenue Detail for Fiscal Year 2017-2018**

**FUND: 081 MALLARD
LAKE NON-LANDFILL
IMPROVEMENT**

Description	FY 2017/2018 Budget	FY 2016/2017 Estimated	FY 2015/2016 Actual
<i>Taxes</i>			
<i>Fees & Permits</i>			
<i>Intergovernmental Revenues</i>			
3320 Local		15,041	
Subtotal		15,041	
<i>Other Income</i>			
4400 Investment Income	2,657	2,852	3,298
4505 Landfill Gas Royalties	30,400	36,800	43,479
Subtotal	33,057	39,652	46,777
<i>Other Financing Sources</i>			
6400 Transfers In	200,000		
Subtotal	200,000		
REVENUE TOTAL	233,057	54,693	46,777

**Forest Preserve DuPage County
Exhibit #2 to Treasurer's Certificate
Revenue Detail for Fiscal Year 2017-2018**

FUND: 085 GREENE VALLEY LANDFILL

Description	FY 2017/2018 Budget	FY 2016/2017 Estimated	FY 2015/2016 Actual
<i>Taxes</i>			
<i>Fees & Permits</i>			
<i>Intergovernmental Revenues</i>			
<i>Other Income</i>			
4400 Investment Income	1,762,782	2,105,463	4,280,556
Subtotal	1,762,782	2,105,463	4,280,556
<i>Other Financing Sources</i>			
REVENUE TOTAL	1,762,782	2,105,463	4,280,556

**Forest Preserve DuPage County
Exhibit #2 to Treasurer's Certificate
Revenue Detail for Fiscal Year 2017-2018**

**FUND: 086 GREENE
VALLEY NON-LANDFILL
IMPROVEMENT**

Description	FY 2017/2018 Budget	FY 2016/2017 Estimated	FY 2015/2016 Actual
<i>Taxes</i>			
<i>Fees & Permits</i>			
<i>Intergovernmental Revenues</i>			
<i>Other Income</i>			
4400 Investment Income	1,679	2,043	718
4505 Landfill Gas Royalties	13,200	14,929	23,128
Subtotal	14,879	16,972	23,846
<i>Other Financing Sources</i>			
REVENUE TOTAL	14,879	16,972	23,846

**Forest Preserve DuPage County
Exhibit #2 to Treasurer's Certificate
Revenue Detail for Fiscal Year 2017-2018**

FUND: 131 GOLF

Description	FY 2017/2018 Budget	FY 2016/2017 Estimated	FY 2015/2016 Actual
<i>Taxes</i>			
<i>Fees & Permits</i>			
2730 Cash Over and Short			470
2841 Facilities Rental		50	50
2845 Food	186,700	121,700	121,636
2846 Non-Alcoholic Beverages	78,500	40,300	40,782
2847 Beer and Wine	298,000	158,500	154,034
2848 Liquor	46,000	35,000	34,472
2849 Other Taxable Sales	5,100	2,500	2,350
2861 Greens Fees	2,450,000	1,210,000	1,138,441
2862 Equipment Rental Fees	763,000	425,000	386,609
2864 Pro Shop Sales	121,500	50,800	48,166
2866 Resident Cards	15,500	13,600	12,233
2867 Service Charge	21,000	20,000	21,127
Subtotal	3,985,300	2,077,450	1,960,369
<i>Intergovernmental Revenues</i>			
3400 Other		1,793	
Subtotal		1,793	
<i>Other Income</i>			
4400 Investment Income	51,341	55,485	36,240
4900 Other Nontaxable			3,420
Subtotal	51,341	55,485	39,660
<i>Other Financing Sources</i>			
6100 Sale of General Fixed Assets	18,000	20,000	8,521
6300 Compensation for Loss on Fixed Assets	500	242	723
Subtotal	18,500	20,242	9,245
REVENUE TOTAL	4,055,141	2,154,970	2,009,274

**Forest Preserve DuPage County
Exhibit #2 to Treasurer's Certificate
Revenue Detail for Fiscal Year 2017-2018**

FUND: 152 ENDOWMENT

Description	FY 2017/2018 Budget	FY 2016/2017 Estimated	FY 2015/2016 Actual
<i>Taxes</i>			
<i>Fees & Permits</i>			
<i>Intergovernmental Revenues</i>			
3320 Local		11,740	
Subtotal		11,740	
<i>Other Income</i>			
4400 Investment Income	47,339	53,844	51,873
4850 Private Sector Support	435,000	351,386	341,934
Subtotal	482,339	405,230	393,807
<i>Other Financing Sources</i>			
REVENUE TOTAL	482,339	416,970	393,807

**Forest Preserve DuPage County
Exhibit #2 to Treasurer's Certificate
Revenue Detail for Fiscal Year 2017-2018**

**FUND: 154 DUNHAM
WETLAND BANK
PROGRAM**

Description	FY 2017/2018 Budget	FY 2016/2017 Estimated	FY 2015/2016 Actual
<i>Taxes</i>			
<i>Fees & Permits</i>			
<i>Intergovernmental Revenues</i>			
<i>Other Income</i>			
<i>Other Financing Sources</i>			
6400 Transfers In	54,610	65,000	19,061
Subtotal	54,610	65,000	19,061
REVENUE TOTAL	54,610	65,000	19,061

**Forest Preserve DuPage County
Exhibit #2 to Treasurer's Certificate
Revenue Detail for Fiscal Year 2017-2018**

**FUND: 156 WETLAND
ACQUATIC & RIPARIAN
PROGRAM**

Description	FY 2017/2018 Budget	FY 2016/2017 Estimated	FY 2015/2016 Actual
<i>Taxes</i>			
<i>Fees & Permits</i>			
<i>Intergovernmental Revenues</i>			
3310 State	59,907	77,539	562,565
3320 Local			325,934
Subtotal	59,907	77,539	888,499
<i>Other Income</i>			
4400 Investment Income	35,043	26,151	24,147
Subtotal	35,043	26,151	24,147
<i>Other Financing Sources</i>			
6400 Transfers In			1,877,756
Subtotal			1,877,756
REVENUE TOTAL	94,950	103,690	2,790,402

**Forest Preserve DuPage County
Exhibit #2 to Treasurer's Certificate
Revenue Detail for Fiscal Year 2017-2018**

**FUND: 293
CONSTRUCTION &
DEVELOPMENT 2016**

Description	FY 2017/2018 Budget	FY 2016/2017 Estimated	FY 2015/2016 Actual
<i>Taxes</i>			
1100 Current Levy	1,800,000		
1200 Personal Property Replacement Tax	173,870		
Subtotal	1,973,870		
<i>Fees & Permits</i>			
<i>Intergovernmental Revenues</i>			
3310 State	15,000		
3320 Local	40,000		
3330 Federal	144,000		
Subtotal	199,000		
<i>Other Income</i>			
4400 Investment Income	29,462		
4920 Donations	675,000		
Subtotal	704,462		
<i>Other Financing Sources</i>			
6400 Transfers In	300,000		
Subtotal	300,000		
REVENUE TOTAL	3,177,332		

**Forest Preserve DuPage County
Exhibit #2 to Treasurer's Certificate
Revenue Detail for Fiscal Year 2017-2018**

**FUND: 500 CAPITAL
IMPROVEMENT, REPAIR,
& REPLACEMENT**

Description	FY 2017/2018 Budget	FY 2016/2017 Estimated	FY 2015/2016 Actual
<i>Taxes</i>			
<i>Fees & Permits</i>			
<i>Intergovernmental Revenues</i>			
3310 State			23,388
3330 Federal	253,000		60,492
Subtotal	253,000		83,880
<i>Other Income</i>			
4400 Investment Income	77,681	114,584	99,451
Subtotal	77,681	114,584	99,451
<i>Other Financing Sources</i>			
6100 Sale of General Fixed Assets	120,000		157,340
6400 Transfers In	2,811,400	3,273,700	1,554,876
Subtotal	2,931,400	3,273,700	1,712,216
REVENUE TOTAL	3,262,081	3,388,284	1,895,547

**Forest Preserve DuPage County
Exhibit #2 to Treasurer's Certificate
Revenue Detail for Fiscal Year 2017-2018**

**FUND: 510 OAK
MEADOWS GOLF &
IMPROVEMENT PROJECT**

Description	FY 2017/2018 Budget	FY 2016/2017 Estimated	FY 2015/2016 Actual
<i>Taxes</i>			
<i>Fees & Permits</i>			
<i>Intergovernmental Revenues</i>			
3320 Local		527,300	2,865,597
Subtotal		527,300	2,865,597
<i>Other Income</i>			
4400 Investment Income	19,628	88,875	108,866
Subtotal	19,628	88,875	108,866
<i>Other Financing Sources</i>			
6400 Transfers In			13,400,000
Subtotal			13,400,000
REVENUE TOTAL	19,628	616,175	16,374,463

**Forest Preserve DuPage County
Exhibit #2 to Treasurer's Certificate
Revenue Detail for Fiscal Year 2017-2018**

**FUND: 520 FLEET
BUILDING
CONSTRUCTION**

Description	FY 2017/2018 Budget	FY 2016/2017 Estimated	FY 2015/2016 Actual
<i>Taxes</i>			
<i>Fees & Permits</i>			
<i>Intergovernmental Revenues</i>			
<i>Other Income</i>			
4400 Investment Income	33,565		
Subtotal	33,565		
<i>Other Financing Sources</i>			
6400 Transfers In	4,017,000	6,780,000	
Subtotal	4,017,000	6,780,000	
REVENUE TOTAL	4,050,565	6,780,000	

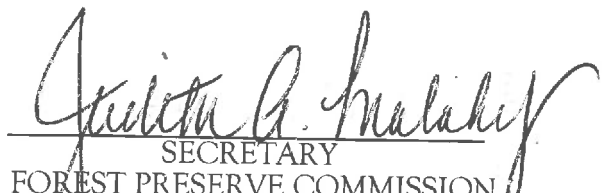
STATE OF ILLINOIS)
)SS
COUNTY OF DU PAGE)

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

RESOLUTION #17-086

PASSED BY THE BOARD OF COMMISSIONERS AT A MEETING
HELD AT THE DISTRICT HEADQUARTERS, 3 SOUTH 580 NAPERVILLE ROAD,
WHEATON, ILLINOIS, ON THE 20th DAY OF JUNE, A.D., 2017.

GIVEN UNDER MY HAND AND OFFICIAL SEAL AT WHEATON,
ILLINOIS, THIS 21st DAY OF JUNE, A.D., 2017.



SECRETARY
FOREST PRESERVE COMMISSION
DU PAGE COUNTY, ILLINOIS

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RESOLUTION NO. 17-087

TRANSFER OF INVESTMENT EARNINGS FROM DISTRICT-WIDE
ENVIRONMENTAL FUND TO GENERAL FUND, CAPITAL IMPROVEMENT, REPAIR,
OR REPLACEMENT FUND, AND FLEET BUILDING CONSTRUCTION FUND

WHEREAS, within the Annual Appropriation Ordinance for the Forest Preserve District of DuPage County there exists Fund #075 commonly known as the District-Wide Environmental Fund; and

WHEREAS, on June 15, 2004 the District enacted Ordinance No. 04-075, entitled "An Ordinance Repealing Ordinance No. 94-238 and Authorizing Certain Deposits and Transfers of Landfill Funds"; and

WHEREAS, Ordinance No. 04-075 provides that the monies comprising Fund #075 may be transferred from time to time for other purposes identified in the Annual Appropriation Ordinance as determined by the Board of Commissioners; and

WHEREAS, the District's Board of Commissioners has determined that as of July 1, 2017 there is a total of \$7,067,900 in the District-Wide Environmental Fund available for transfer to the General Fund, the Capital Improvement, Repair or Replacement Fund, and the Fleet Building Construction Fund.

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. That for fiscal year 2017/2018 the sum not to exceed \$1,556,500 of the District-Wide Environmental Fund #075 is authorized to be transferred to the General Fund #010.
3. That for fiscal year 2017/2018 the sum not to exceed \$1,511,400 of the District-Wide Environmental Fund #075 is transferred to the Capital Improvement, Repair, or Replacement Fund #500.
4. That for fiscal year 2017/2018 the sum not to exceed \$4,000,000 of the District-Wide Environmental Fund #075 is transferred to the Fleet Building Construction Fund #520.

BE IT FURTHER RESOLVED that the Secretary is hereby authorized and directed to transmit certified copies of the Resolution to the Executive Director, and the Director of Resource Management and Development.

PASSED AND APPROVED by the President and Board of Commissioners of the Forest Preserve District of DuPage County this 20th day of June, 2017.

APPROVED:



President

ATTEST:



Secretary

STATE OF ILLINOIS)
)SS
COUNTY OF DU PAGE)

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

RESOLUTION #17-087

PASSED BY THE BOARD OF COMMISSIONERS AT A MEETING
HELD AT THE DISTRICT HEADQUARTERS, 3 SOUTH 580 NAPERVILLE ROAD,
WHEATON, ILLINOIS, ON THE 20th DAY OF JUNE, A.D., 2017.

GIVEN UNDER MY HAND AND OFFICIAL SEAL AT WHEATON,
ILLINOIS, THIS 21st DAY OF JUNE, A.D., 2017.



SECRETARY
FOREST PRESERVE COMMISSION
DU PAGE COUNTY, ILLINOIS

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RESOLUTION NO. 17-088

TRANSFER OF INVESTMENT EARNINGS FROM LANDFILL EXPENSE MALLARD
LAKE FUND TO GENERAL FUND AND MALLARD LAKE NON-LANDFILL
IMPROVEMENT FUND

WHEREAS, within the Annual Appropriation Ordinance for the Forest Preserve District of DuPage County there exists Fund #080 commonly known as the Landfill Expense Mallard Lake Fund; and

WHEREAS, on May 3, 1994, the Board of Commissioners enacted Ordinance No. 94-121 entitled "An Ordinance Repealing Ordinance No. 86-329 and Providing for Creation of and Funding for a Landfill Expense Fund for the Mallard Lake Landfill," that provided for the establishment of a landfill expense fund for the Mallard Lake Landfill; and

WHEREAS, on June 15, 2004, the District enacted Ordinance No. 04-077, entitled "An Ordinance Repealing Ordinance No. 99-061 and Amending Ordinance No. 94-121 Concerning the Transfer of Interest Earnings from the Mallard Lake Landfill Expense Fund"; and

WHEREAS, Ordinance No. 94-121, as amended by Ordinance No. 04-077 provides that after the amount of \$58,000,000 has accumulated in Fund #080 the interest earned may be transferred, in whole or in part, to the General Fund or for other purposes identified in the Annual Appropriation Ordinance; and

WHEREAS, the District's Board of Commissioners has determined that as of July 1, 2017 there is \$1,945,100 from interest earned in the Landfill Expense Mallard Lake Fund available for transfer to the General Fund and the Mallard Lake Non-Landfill Improvement Fund.


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. That for fiscal year 2017/2018 the sum not to exceed \$1,745,100 from the investment earnings of the Landfill Expense Mallard Lake Fund #080 is authorized to be transferred to the General Fund #010.
3. That for fiscal year 2017/2018 the sum not to exceed \$200,000 from the investment earnings of the Landfill Expense Mallard Lake Fund #080 is authorized to be transferred to the Mallard Lake Non-Landfill Improvement Fund #081.

BE IT FURTHER RESOLVED that the Secretary is hereby authorized and directed to transmit certified copies of the Resolution to the Executive Director, and the Director of Resource Management and Development.

PASSED AND APPROVED by the President and Board of Commissioners of the Forest Preserve District of DuPage County this 20th day of June, 2017.

APPROVED:



President

ATTEST:



Secretary

STATE OF ILLINOIS)
)SS
COUNTY OF DU PAGE)

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

RESOLUTION #17-088

PASSED BY THE BOARD OF COMMISSIONERS AT A MEETING
HELD AT THE DISTRICT HEADQUARTERS, 3 SOUTH 580 NAPERVILLE ROAD,
WHEATON, ILLINOIS, ON THE 20th DAY OF JUNE, A.D., 2017.

GIVEN UNDER MY HAND AND OFFICIAL SEAL AT WHEATON,
ILLINOIS, THIS 21st DAY OF JUNE, A.D., 2017.



SECRETARY
FOREST PRESERVE COMMISSION
DU PAGE COUNTY, ILLINOIS

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RESOLUTION NO. 17-089

TRANSFER OF INVESTMENT EARNINGS FROM LANDFILL EXPENSE
GREENE VALLEY FUND TO GENERAL FUND

WHEREAS, within the Annual Appropriation Ordinance for the Forest Preserve District of DuPage County there exists Fund #085 commonly known as the Landfill Expense Greene Valley Fund; and

WHEREAS, on May 3, 1994, the Board of Commissioners enacted Ordinance No. 94-122, entitled "Ordinance Repealing Ordinance No. 86-328 and Providing for Creation of and Funding for a Landfill Expense Fund for the Greene Valley Landfill," that provided for the establishment of a landfill expense fund for the Greene Valley Landfill; and

WHEREAS, on June 15, 2004 the District enacted Ordinance No. 04-076, entitled "An Ordinance Amending Ordinance No. 94-122 Providing for Creation of and Funding for a Landfill Expense Fund for the Greene Valley Landfill", and

WHEREAS, Ordinance No. 94-122 as amended by Ordinance No. 04-076 provides that after the amount of \$50,000,000 has accumulated in Fund #085 the interest earned may be transferred, in whole or in part, to the General Fund or for other purposes identified in the Annual Appropriation Ordinance; and

WHEREAS, the District's Board of Commissioners has determined that as of July 1, 2017 there is \$1,415,000 from interest earned in the Landfill Expense Greene Valley Fund available for transfer to the General Fund.

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. That for fiscal year 2017/2018 the sum not to exceed \$1,415,000 from the investment earnings of the Landfill Expense Greene Valley Fund #085 is authorized to be transferred to the General Fund #010.

BE IT FURTHER RESOLVED that the Secretary is hereby authorized and directed to transmit certified copies of the Resolution to the Executive Director, and the Director of Resource Management and Development.

PASSED AND APPROVED by the President and Board of Commissioners of the Forest Preserve District of DuPage County this 20th day of June, 2017.

APPROVED:



President

ATTEST:



Secretary

STATE OF ILLINOIS)
)SS
COUNTY OF DU PAGE)

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

RESOLUTION #17-089

PASSED BY THE BOARD OF COMMISSIONERS AT A MEETING
HELD AT THE DISTRICT HEADQUARTERS, 3 SOUTH 580 NAPERVILLE ROAD,
WHEATON, ILLINOIS, ON THE 20th DAY OF JUNE, A.D., 2017.

GIVEN UNDER MY HAND AND OFFICIAL SEAL AT WHEATON,
ILLINOIS, THIS 21st DAY OF JUNE, A.D., 2017.



SECRETARY
FOREST PRESERVE COMMISSION
DU PAGE COUNTY, ILLINOIS

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RESOLUTION NO. 17-090

TRANSFER FROM GENERAL FUND TO CAPITAL IMPROVEMENT, REPAIR, OR
REPLACEMENT FUND AND FLEET BUILDING CONSTRUCTION FUND

WHEREAS, the Downstate Forest Preserve Act was amended effective August 16, 2007 to allow an amount not to exceed 0.02% of the equalized assessed value of property subject to taxation by the district may be accumulated in a separate fund for the purpose of specific capital improvements, repairs, or replacements of district equipment or other tangible property. The fund is designated as the "Capital Improvement, Repair, or Replacement Fund; and

WHEREAS, the General Fund as of July 1, 2017 has funds in an amount not to exceed \$1,317,000 from carryover capital improvement projects from expired Construction and Development Funds; and

WHEREAS, the District's Board of Commissioners has determined that is desirable to transfer these funds to the Capital Improvement, Repair, or Replacement Fund and Fleet Building Construction Fund where the completion of these capital improvements has been budgeted in fiscal year 2017/2018.

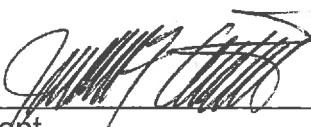
NOW, THEREFORE, BE IT RESOLVED by the President and Board of Commissioners of the Forest Preserve District of DuPage County as follows:

1. The preambles set forth above are incorporated herein and made a part of this resolution.
2. That for fiscal year 2017/2018 an amount not to exceed \$1,300,000 is transferred from the General Fund #010 to the Capital Improvement, Repair, or Replacement Fund #500 to fund capital improvement projects carried over from expired Construction and Development Funds.
3. That for fiscal year 2017/2018 an amount not to exceed \$17,000 is transferred from the General Fund #010 to the Fleet Building Construction Fund #520 to fund capital improvement projects carried over from expired Construction and Development Funds.

BE IT FURTHER RESOLVED that the Secretary is hereby authorized and directed to transmit a certified copy of the Resolution to the Executive Director.

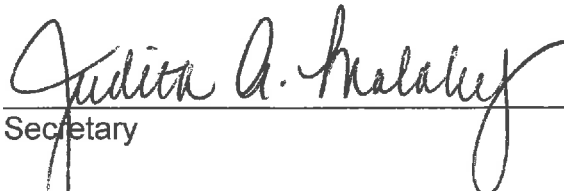
PASSED AND APPROVED by the President and Board of Commissioners of the Forest Preserve District of DuPage County this 20th day of June, 2017.

APPROVED:



President

ATTEST:



Secretary

STATE OF ILLINOIS)
)SS
COUNTY OF DU PAGE)

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

RESOLUTION #17-090

PASSED BY THE BOARD OF COMMISSIONERS AT A MEETING
HELD AT THE DISTRICT HEADQUARTERS, 3 SOUTH 580 NAPERVILLE ROAD,
WHEATON, ILLINOIS, ON THE 20th DAY OF JUNE, A.D., 2017.

GIVEN UNDER MY HAND AND OFFICIAL SEAL AT WHEATON,
ILLINOIS, THIS 21st DAY OF JUNE, A.D., 2017.



SECRETARY
FOREST PRESERVE COMMISSION
DU PAGE COUNTY, ILLINOIS

RESOLUTION NO. 17-091

A RESOLUTION SPECIFICALLY IDENTIFYING AUTHORIZATION OF EDUCATIONAL
CONFERENCES AND TRAINING PROGRAMS WHICH COST \$700 OR MORE,
PER EMPLOYEE AS SET FORTH IN ORDINANCE No. 91-298
FOR THE FISCAL YEAR 2017/2018

WHEREAS, the Board of Commissioners of the Forest Preserve District of DuPage County, Illinois approved and adopted on August 20, 1991, Ordinance No. 91-298 entitled "Forest Preserve District of DuPage County Ordinance Stating Policy on Educational Conferences and Training for District Personnel;" and

WHEREAS, the policy authorizes the Executive Director to send District personnel to educational conferences and training programs which cost \$700, or more, as long as each educational experience is presented and approved at the time the annual budget is adopted; and

WHEREAS, the Annual Appropriation Ordinance No. 17-085 for the Forest Preserve District of DuPage County for the Fiscal Year beginning July 1, 2017 and ending June 30, 2018 identified the budgeted amounts for educational conferences and training programs in each agency's budget; and

WHEREAS, the Board believes that a specific list of each educational conference and training program estimated to cost \$700, or more, per employee would more clearly comply with the intent of educational policy.

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 educational conferences and training programs estimated to cost \$700, or more, per employee for Fiscal Year 2017/2018 is attached as Exhibit "A" to this Resolution.
3. The Executive Director is authorized to implement the educational policy set forth in Ordinance No. 91-298, based upon the list found in Exhibit "A".

BE IT FURTHER RESOLVED that the Secretary is hereby authorized and directed to transmit a certified copy of this Resolution to the Executive Director.

The Secretary is further directed to attach a certified copy of this resolution to Ordinance No. 17-085 entitled "Annual Appropriation Ordinance, Forest Preserve District of DuPage County, Illinois, Fiscal Period beginning July 1, 2017 and ending June 30, 2018".

PASSED AND APPROVED by the President and Board of Commissioners of the Forest Preserve District of DuPage County this 20th day of June, 2017.

APPROVED:



President

ATTEST:



Secretary

			# of Employees	Cost Per Employee	Total
Fund: 010 General Fund					
Agency: D00 Natural Resources					
National Summit on Volunteer Engagement	July 27-29, 2017; St. Paul, MN		1	1,500	1,500
Natural Areas Annual Conference	October 18-21, 2017; Colorado		1	1,500	1,500
Applied Landscape-Scale Conservation Biology Course	Jan. 8-12, 2018; Sheperdstown, WV		1	1,200	1,200
78th Midwest Fish & Wildlife Conference	Jan. 28-31, 2018; Milwaukee, WI		2	950	1,900
The Wildlife Society 24th Annual Conference	Sept. 23-27, 2017; Albuquerque, NM		1	1,600	1,600
Freshwater Mussel Health & Disease Workshop	March 12-15, 2018; LaCrosse, WI		2	1,200	2,400
D00 Subtotal					10,100
Agency: FLD Field Operations Admin					
IL Public Service Inst. Mgmt. training program	April 22-27, 2018; Effingham, IL		2	1,750	3,500
NRPA Certified Public Recreation Executive certification	On-line Certification Program		1	800	800
FLD Subtotal					4,300
Agency: G00 West & East Sectors					
Great Lakes Park Training Institute Conference	February, 2018; Pokagon, IN		1	700	700
IPRA Annual Conference	Jan. 17-19, 2018; Chicago, IL		1	1,000	1,000
Special District Annual Forum	June, 2018; Charleston, SC		1	1,400	1,400
NRPA Conference	Aug. 27-Sept. 1, 2017; Wheeling, WV		1	2,200	2,200
G00 Subtotal					5,300
Agency: I00 Environmental Services					
IL Assoc. for Floodplain & Stormwater Mgmt Conference	March, 2018; Tinley Park, IL		1	1,000	1,000
I00 Subtotal					1,000
Agency: J00 Structural Maintenance					
OSHA Crane Operator Certification	November, 2017; Sun Prairie, WI		1	2,775	2,775
J00 Subtotal					2,775
Agency: J01 Fleet Services					
GFX Conference	June, 2018; San Antonio, TX		1	1,300	1,300
CAFM/CAFS NAFA Certification	On-line Certification Program		2	750	1,500
J01 Subtotal					2,800
Agency: LEG Fundraising & Development					
Certified Fundraising Executive Program	On-line Certification (Indiana Univ.)		1	875	875
Indiana Univ. - Financial Analysis for Nonprofit Leaders	Aug. 28-Sept. 22, 2017; On-line course		1	1,050	1,050
LEG Subtotal					1,925
Agency: N00 Communications & Marketing					
American Marketing Association Conference	May, 2018; Chicago, IL		1	1,750	1,750
N00 Subtotal					1,750
Agency: Q00 Information Technology					
Microsoft Training; Great Plains	Date TBD; Chicago, IL		2	2,000	4,000
IT Training	Date TBD; Chicago, IL		2	3,000	6,000
Technical Training Networking	Date TBD; Chicago, IL		1	6,000	6,000
Q00 Subtotal					16,000
Agency: RMD Resource Mgmt & Dev Admin					
IPLSA Land Surveyor Conference	February, 2018; Springfield, IL		1	1,500	1,500
RMD Subtotal					1,500
Agency: U00 Law Enforcement					
Police Standards New Hire Training	On-line certification; new hire RP		1	700	700
Basic Police Academy Training	Date TBD; Location TBD		2	3,113	6,226
Park Ranger Institute Annual training	January, 2018; North Carolina		2	1,000	2,000
Staff and Command School - required schooling	Sept 2017 - Jan 2018; Elmhurst, IL		1	4,420	4,420
Master Firearms Certification	Date TBD; Decatur, IL		1	1,125	1,125
U00 Subtotal					14,471
010 Total					61,921

			<u># of</u> <u>Employees</u>	<u>Cost Per</u> <u>Employee</u>	<u>Total</u>
Fund: 050 Zoological Fund					
Agency: Z00 Willowbrook Wildlife Center					
Minnesota Raptor Center Care & Management of Raptors	October, 2017; Roseville, MN		2	1,150	2,300
Shedd Aquarium Workshop	Fall, 2017; Chicago, IL		1	1,000	1,000
International Assoc Avian Trainers & Educators	February, 2018; California		2	1,450	2,900
			050 Subtotal		6,200
050 Total					6,200
Fund: 293 Construction & Development Fund					
Agency: P00 Planning					
ASLA Annual Conference	Fall, 2017; Los Angeles, CA		1	3,000	3,000
Mid-American Trails & Greenways Conference	Spring, 2018; Columbus, OH		1	2,600	2,600
Computer training (CAD and other design software)	On-site training		1	6,000	6,000
Special District Annual Forum	June, 2018; Charleston, SC		1	2,600	2,600
IL Assoc. for Floodplain & Stormwater Mgmt Conference	March, 2018; Tinley Park, IL		1	1,000	1,000
			P00 Subtotal		15,200
293 Total					15,200
DISTRICT TOTAL					\$83,321

STATE OF ILLINOIS)
)SS
COUNTY OF DU PAGE)

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

RESOLUTION #17-091

PASSED BY THE BOARD OF COMMISSIONERS AT A MEETING
HELD AT THE DISTRICT HEADQUARTERS, 3 SOUTH 580 NAPERVILLE ROAD,
WHEATON, ILLINOIS, ON THE 20th DAY OF JUNE, A.D., 2017.

GIVEN UNDER MY HAND AND OFFICIAL SEAL AT WHEATON,
ILLINOIS, THIS 21st DAY OF JUNE, A.D., 2017.



SECRETARY
FOREST PRESERVE COMMISSION
DU PAGE COUNTY, ILLINOIS

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RESOLUTION NO. 17-092

A RESOLUTION SPECIFICALLY IDENTIFYING AUTHORIZATION OF VEHICLE AND
EQUIPMENT PURCHASES AS SET FORTH IN ORDINANCE NO. 17-085 FOR THE
FISCAL YEAR 2017/2018

WHEREAS, the Annual Appropriation Ordinance No. 17-085 for the Forest Preserve District of DuPage County for the Fiscal Year beginning July 1, 2017 and ending June 30, 2018 identified the budgeted amounts for purchase of vehicles and equipment within the Districts Capital Improvement, Repair, or Replacement Fund; and

WHEREAS, the District, as a unit of local government, may contract to share services or perform any activity authorized by law, pursuant to Article VII, Section 10 of the 1970 Illinois Constitution and the Intergovernmental Cooperation Act (5ILCS 220/1 et seq.); 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".

BE IT FURTHER RESOLVED that the Secretary is hereby authorized and directed to transmit a certified copy of the Resolution to the Executive Director.

The Secretary is further directed to attach a certified copy of this resolution to Ordinance No. 17-085 entitled "Annual Appropriation Ordinance, Forest Preserve District of DuPage County, Illinois, Fiscal Period beginning July 1, 2017 and ending June 30, 2018".

PASSED AND APPROVED by the President and Board of Commissioners of the Forest Preserve District of DuPage County this 20th day of June, 2017.

APPROVED:



President

ATTEST:



Secretary

	Equipment	Total
Fund: 131	Golf Fund	
	Greens Roller (Green Meadows)	15,000
	Club Car (Maple Meadows)	20,000
	300 Gallon Turf Sprayer (Maple Meadows)	60,000
	Heavy Duty Utility Vehicle (Maple Meadows)	25,000
	Triplex Reel Mower (The Preserve at Oak Meadows)	45,000
	Rough Mower (The Preserve at Oak Meadows)	65,000
	Club Car (The Preserve at Oak Meadows)	20,000
	Trap Rake (The Preserve at Oak Meadows)	15,000
Fund: 500	Capital Improvement, Repair or Replacement Fund	
	Nine Alternative Fuel Conversions (CNG or LPG for 9 new vehicles	90,000
	Dual rear wheel, w/5th wheel, 4WD, 1 Ton pick up truck (#362 - Danada)	35,000
	Pick up truck with life gate and plow (#454 - East Site Operations)	34,000
	Pressure washer tank (#P0240 - East Site Operations)	5,100
	8-Horse Trailer (#TR129 - Danada)	35,000
	Fire Pumper (#P0248 - West Site Operations)	9,500
	Mower (#M0573 - Grounds Mgmt/Landscape)	15,000
	Tractor/Loader (#T0080 - Grounds Mgmt/Forestry)	100,000
	Fire Pumper (P0244 - East Site Operations)	9,500
	Platform Lift (#LP006 & LP004 - Facilities Mgmt)	20,000
	Log Splitter (#S0383 - Grounds Mgmt/Forestry)	11,500
	Stainless Steel or Poly Tank Water Trailer (#TR055 - Grounds Mgmt/Landscape)	40,000
	Kubota RTV (Environmental Services)	17,000
	Broom Attachment (#S0122 - Grounds Mgmt/Landscape)	5,800
	Utility Vehicle (#T0156 - Grounds Mgmt/Landscape)	16,000
	Enclosed Trailer (#TR160 - Grounds Mgmt/Landscape)	9,000
	Parking Lot Paver (#PV002 - Grounds Mgmt/Roads)	95,000
	Police Squad (#366 - Law Enforcement)	40,000
	Transit Van (#184 - Willowbrook)	28,000
	6-Wheel Dump Truck (#158 - Grounds Mgmt/Trails & Streams)	140,000
	Utility Vehicle (#T0215 - NRM)	16,000
	Police Squad (#364 - Law Enforcement)	40,000
	Zero Turn Mower (#M0572 - Grounds Mgmt/Landscape)	15,000
	Plow Truck with Pre-Wet System (#357 - Grounds Mgmt/Roads)	130,000
	Police Squad (#380 - Law Enforcement)	40,000
	Cargo or Transit Van (#327 - Facilities Mgmt)	28,000
	Extended Cab Pick up Truck 4WD with Snow Plow (#024 - Planning)	32,000
	Extended Cab Pick up Truck 4WD with Snow Plow and Salt Spreader (#374 - SJF)	32,000
	Used or New Hay Wagon (#W0041 - SJF)	6,000
	Pick up truck 4WD with snowplow and salt spreader (#399 - West Site Operations)	35,000
	Rotary Riding Mower (#M0571 - Grounds Mgmt/Landscape)	25,000
	Dump Truck (#324 - Grounds Mgmt/Trails & Streams)	65,000
	Police Squad (#270 - Law Enforcement)	40,000
	Pick up truck 4WD plow and spreader (#021 - Grounds/Landscape)	32,000
	Dump Truck (#323 - Grounds Mgmt/Landscape)	65,000
	Sweeper Truck (trade in included - #371 w/S371-Grounds Mgmt/Roads)	155,000
Total		1,776,400

STATE OF ILLINOIS)
)SS
COUNTY OF DU PAGE)

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

RESOLUTION #17-092

PASSED BY THE BOARD OF COMMISSIONERS AT A MEETING
HELD AT THE DISTRICT HEADQUARTERS, 3 SOUTH 580 NAPERVILLE ROAD,
WHEATON, ILLINOIS, ON THE 20th DAY OF JUNE, A.D., 2017.

GIVEN UNDER MY HAND AND OFFICIAL SEAL AT WHEATON,
ILLINOIS, THIS 21st DAY OF JUNE, A.D., 2017.



SECRETARY
FOREST PRESERVE COMMISSION
DU PAGE COUNTY, ILLINOIS

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
FISCAL YEAR 2017 / 2018 BUDGET

Capital Equipment Request Summary

<u>FUND/AGENCY</u>	<u>NEW</u>	<u>REPLACE</u>	<u>TOTAL</u>
131 Golf Enterprise Fund			
GMD Green Meadows Golf Maintenance	0	15,000	15,000
MMD Maple Meadows Golf Maintenance	0	105,000	105,000
OMD The Preserve at Oak Meadows Golf Maintenance	0	145,000	145,000
131 Fund Total	0	265,000	265,000
 500 Capital Improvement, Repair or Replacement Fund			
J01 Fleet Management	0	1,511,400	1,511,400
500 Fund Total	0	1,511,400	1,511,400
ALL FUNDS TOTAL	0	1,776,400	1,776,400

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FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
FISCAL YEAR 2017 / 2018 BUDGET

Capital Equipment Request Detail

			New	Replace	Total
Fund:	131	Business Enterprises			
Agency:	GMD	Green Meadows Golf Maintenance Operations			
4300	Equipment				
	Riding Greens Roller		0	15,000	15,000
		GMD			
		Agency Total	0	15,000	15,000
Agency:	MMD	Maple Meadows Golf Maintenance Operations			
4300	Equipment				
	Heavy Duty Utility Vehicle		0	25,000	25,000
	Food & Beverage utility Vehicle/Club Car		0	20,000	20,000
	Turf Sprayer (300 gal)		0	60,000	60,000
		MMD			
		Agency Total	0	105,000	105,000
Agency:	OMD	The Preserve at Oak Meadows Golf Maintenance Operations			
4300	Equipment				
	Triplex Reel Mower		0	45,000	45,000
	Rough Mower		0	65,000	65,000
	Food & Beverage utility Vehicle/Club Car		0	20,000	20,000
	Trap Rake		0	15,000	15,000
		OMD			
		Agency Total	0	145,000	145,000
		131			
		Fund Total	0	265,000	265,000
Fund:	500	Capital Improvement, Repair or Replacement Fund			
Agency:	J01	Fleet Management			
4300	Equipment				
C/O	Tractor/Loader (#T0080 - Grounds Mgmt/Forestry)		0	100,000	100,000
C/O	Stainless Steel or Poly Tank Water Trailer (#TR055 - Grounds Mgmt/Landscape)		0	40,000	40,000
	Pick up truck 4WD plow and spreader (#021 - Grounds/Landscape)		0	32,000	32,000
	Extended Cab Pick up Truck 4WD with Snow Plow (#024 - Planning)		0	32,000	32,000
	6-Wheel Dump Truck (#158 - Grounds Mgmt/Trails & Streams)		0	140,000	140,000
	Transit Van (#184 - Willowbrook)		0	28,000	28,000
	Police Squad (#270 - Law Enforcement)		0	40,000	40,000
	Dump Truck (#323 - Grounds Mgmt/Landscape)		0	65,000	65,000
	Dump Truck (#324 - Grounds Mgmt/Trails & Streams)		0	65,000	65,000
	Cargo or Transit Van (#327 - Facilities Mgmt)		0	28,000	28,000
	Plow Truck with Pre-Wet System (#357 - Grounds Mgmt/Roads)		0	130,000	130,000
	Dual rear wheel, w/5th wheel, 4WD, 1 Ton pick up truck (#362 - Danada)		0	35,000	35,000
	Police Squad (#364 - Law Enforcement)		0	40,000	40,000
	Police Squad (#366 - Law Enforcement)		0	40,000	40,000
	Sweeper Truck (#371 - Grounds Mgmt/Roads)		0	155,000	155,000
	Extended Cab Pick up Truck 4WD with Snow Plow and Salt Spreader (#374 - SJF)		0	32,000	32,000
	Police Squad (#380 - Law Enforcement)		0	40,000	40,000
	Pick up truck 4WD with snowplow and salt spreader (#399 - Site Operations)		0	35,000	35,000
	Pick up truck with life gate and plow (#454 - Site Operations)		0	34,000	34,000
	Platform Lift (#LP006 & LP004 - Facilities Mgmt)		0	20,000	20,000
	Rotary Riding Mower (#M0571 - Grounds Mgmt/Landscape)		0	25,000	25,000
	Zero Turn Mower (#M0572 - Grounds Mgmt/Landscape)		0	15,000	15,000
	Mower (#M0573 - Grounds Mgmt/Landscape)		0	15,000	15,000
	Pressure washer tank (#P0240 - Site Operations)		0	5,100	5,100
	Fire Pumper (P0244 - Site Operations)		0	9,500	9,500
	Fire Pumper (#P0248 - Site Operations)		0	9,500	9,500
	Parking Lot Paver (#PV002 - Grounds Mgmt/Roads)		0	95,000	95,000
	Broom Attachment (#S0122 - Grounds Mgmt/Landscape)		0	5,800	5,800

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
FISCAL YEAR 2017 / 2018 BUDGET

Capital Equipment Request Detail

				New	Replace	Total
Fund:	500	Capital Improvement, Repair or Replacement Fund (cont.)				
Agency:	J01	Fleet Management (cont.)				
	4300	Equipment (cont.)				
		Log Splitter (#S0383 - Grounds Mgmt/Forestry)		0	11,500	11,500
		Utility Vehicle (#T0156 - Grounds Mgmt/Landscape)		0	16,000	16,000
		Utility Vehicle (#T0215 - Natural Resources)		0	16,000	16,000
		8-Horse Trailer (#TR129 - Danada)		0	35,000	35,000
		Enclosed Trailer (#TR160 - Grounds Mgmt/Landscape)		0	9,000	9,000
		Used or New Hay Wagon (#W0041 - SJF)		0	6,000	6,000
		Kubota RTV (Environmental Services)		0	17,000	17,000
		Nine Alternative Fuel Conversions (CNG or LPG for 9 new vehicles)		0	90,000	90,000
		J01	Agency Total	0	1,511,400	1,511,400
		500	Fund Total	0	1,511,400	1,511,400

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
FISCAL YEAR 2017 / 2018 BUDGET

Capital Improvement Request Summary

FUND		STRUCTURES & LAND IMPROV.	PRESERVE & RECREATION	WATER MANAGE	LANDFILL	TOTAL
010	General Fund	175,000	0	0	0	175,000
075	District Wide Environmental Fund	54,000	0	0	7,596,594	7,650,594
081	Mallard Lake Preserve Non-Landfill Fund	200,000	0	0	0	200,000
085	Greene Valley Landfill Fund	980,000	0	0	1,180,000	2,160,000
131	Golf Fund	74,000	0	0	0	74,000
293	Construction & Development Fund	1,805,000	115,000	150,000	0	2,070,000
500	Capital Improvement, Repair or Replacement Fund	1,993,061	206,413	0	0	2,199,474
510	Oak Meadows Golf and Preserve Improv Proj Fund	412,000	685,810	358,432	0	1,456,242
520	Fleet Building Construction Fund	10,725,638	0	0	0	10,725,638
ALL FUNDS TOTAL		16,418,699	1,007,223	508,432	8,776,594	26,710,948

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FORESET PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
FISCAL YEAR 2017 / 2018 BUDGET

Capital Improvement Request Detail

				Structures & Land Improv.	Preserve & Recreation	Water Manage	Landfill	Total
Fund: 010	General Fund							
Agency: J00	Facilities Management							
4200	Operating Improvements & Structures							
	Roof Replacements/Repairs - Fullersburg & Mayslake			100,000	0	0	0	100,000
	Window Replacements - Graue House			50,000	0	0	0	50,000
	J00	Agency Total		150,000	0	0	0	150,000
Agency: J01	Fleet Management							
4200	Operating Improvements & Structures							
	Fuel Site and Shop Improvements			25,000	0	0	0	25,000
	J01	Agency Total		25,000	0	0	0	25,000
	010	Fund Total		175,000	0	0	0	175,000
Fund: 075	District-Wide Environmental Fund							
Agency: I00	Environmental Services							
4100	Land & Related Costs							
	Building Demolition Costs			54,000				54,000
8021	Leachate & Groundwater Systems - Blackwell							
	Leachate Storage Tank & Engineering			0	0	0	72,000	72,000
	Storage Tank Installation			0	0	0	200,000	200,000
8022	Gas Venting System - Blackwell							
	Solar Flare Installation			0	0	0	10,000	10,000
8023	Other Landfill Improvements - Blackwell							
	On-site Treatment System - Preliminary Engineering			0	0	0	2,000	2,000
8491	Leachate & Groundwater Systems - Mallard North							
	Install Leachate Extraction System			0	0	0	3,327,594	3,327,594
8492	Gas Venting System - Mallard North							
	Install Flare			0	0	0	200,000	200,000
8493	Other Landfill Improvements - Mallard North							
	On-site Treatment System			0	0	0	3,785,000	3,785,000
	075	Fund Total		54,000	0	0	7,596,594	7,650,594
Fund: 081	Mallard Lake Preserve Non-Landfill Fund							
Agency: I00	Environmental Services							
5185	Grounds Restoration & Improvements							
	Shelter			200,000	0	0	0	200,000
	081	Fund Total		200,000	0	0	0	200,000
Fund: 085	Greene Valley Landfill Fund							
Agency: I00	Environmental Services							
4200	Operational Improvements & Structures							
	Building Restoration/Equipment - Deer Processing			980,000	0	0	0	980,000
8153	Other Landfill Improvements - Greene Valley							
	Install Leachate Forcemain			0	0	0	1,180,000	1,180,000
	085	Fund Total		980,000	0	0	1,180,000	2,160,000

FORESET PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
FISCAL YEAR 2017 / 2018 BUDGET

Capital Improvement Request Detail

				Structures & Land Improv.	Preserve & Recreation	Water Manage	Landfill	Total
Fund: 131 Golf Fund								
Agency: MMK Maple Meadows Overhead								
4200	Operational Improvements & Structures							
	Surface Repairs - Deck & Paved Surfaces			39,000	0	0	0	39,000
	Clubhouse HVAC Unit			15,000	0	0	0	15,000
	MMK	Agency Total		54,000	0	0	0	54,000
Agency: OMK Oak Meadows Overhead								
4200	Operational Improvements & Structures							
	Fencing & Entryway Improvements			20,000	0	0	0	20,000
	OMK	Agency Total		20,000	0	0	0	20,000
	131	Fund Total		74,000	0	0	0	74,000
Fund: 293 Construction & Development Fund 2016 Levy Fund								
Agency: P00 Planning								
5022	Trails - Blackwell							
	Mack Road Trail			0	40,000	0	0	40,000
5074	Other Improvements - Danada							
	Paddock Fencing			0	75,000	0	0	75,000
5171	Structures - Hidden Lake							
	Bridge Replacement			225,000	0	0	0	225,000
5191	Structures - Maple Grove							
	Bridge Replacement			300,000	0	0	0	300,000
5241	Structures - Salt Creek Park							
	Bridge Replacement			75,000	0	0	0	75,000
5341	Structures - Willowbrook							
	Raptor Dormitory			300,000	0	0	0	300,000
5391	Structures - Oak Meadows							
	Campus/Clubhouse Design			300,000	0	0	0	300,000
5451	Structures - District Wide							
	Historical Building Assessment			65,000	0	0	0	65,000
5771	Structures - St James Farm							
	Indoor Arena Sewer and Water Improvements			190,000	0	0	0	190,000
5772	Trails - St James Farm							
	Indoor Arena Plaza & Site Improvements			350,000	0	0	0	350,000
6450	Water Mangement - District Wide							
	Stormwater Permit Compliance			0	0	150,000	0	150,000
	293	Fund Total		1,805,000	115,000	150,000	0	2,070,000
Fund: 500 Capital Improvement Repair or Replacement Fund								
Agency: J00 Facilities Management								
4200	Operational Improvements & Structures							
	Headquarters Building Roof			100,000	0	0	0	100,000
	Greene Barn Bat Exclusion			60,000	0	0	0	60,000
	Identified Bridge Repairs & Removals			282,000	0	0	0	282,000
	J00	Agency Total		442,000	0	0	0	442,000

FORESET PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
FISCAL YEAR 2017 / 2018 BUDGET

Capital Improvement Request Detail

				Structures & Land Improv.	Preserve & Recreation	Water Manage	Landfill	Total
Fund: 500	Capital Improvement Repair or Replacement Fund (cont.)							
Agency: P00	Planning							
5181	Structures - Mallard Lake							
	County Farm Bridge & Trail Imp (carry forward from Fund 243)			400,000	0	0	0	400,000
5201	Structures - McDowell Grove							
	Bridge Replacement & Trail Improvements			489,920	0	0	0	489,920
5302	Trails - West Branch							
	DuPage River Regional Trail (carry forward from Fund 233)			0	112,321	0	0	112,321
5352	Trails - Winfield Mounds							
	DuPage River Regional Trail (carry forward from Fund 243)			0	84,092	0	0	84,092
5452	Trails - District Wide							
	DuPage River Regional Trail (carry forward from Fund 243)			0	10,000	0	0	10,000
5754	Other Improvements - Dunham Woods							
	Parking Lot/Trail (carry forward from Fund 281, 291, & 243)			372,000	0	0	0	372,000
5771	Structures - St. James Farm							
	Indoor Arena (carry forward from Fund 243)			202,418	0	0	0	202,418
5774	Other Improvements - St. James Farm							
	Indoor Arena Parking/Fire Lane (carry forward from Fund 243)			86,723	0	0	0	86,723
	P00	Agency Total		1,551,061	206,413	0	0	1,757,474
	500	Fund Total		1,993,061	206,413	0	0	2,199,474
Fund: 510	Oak Meadows Golf & Preserve Improv. Project Fund							
Agency: P00	Planning							
4200	Operating Improvements & Structures							
	Golf Course Restroom & Shelter			412,000	0	0	0	412,000
4400	Golf Course Improvements							
	Golf Course Re-build and Start-up Costs			0	436,210	0	0	436,210
5393	Grounds Restoration - Oak Meadows							
	Upland Restoration			0	249,600	0	0	249,600
6390	Water Management - Oak Meadows							
	Water, Stream, & Wetlands Construction			0	0	358,432	0	358,432
	510	Fund Total		412,000	685,810	358,432	0	1,456,242
Fund: 520	Fleet Building Construction Fund							
Agency: P00	Planning							
5021	Structures - Blackwell							
	Fleet Facility			9,875,638	0	0	0	9,875,638
	Watermain Construction			850,000	0	0	0	850,000
	520	Fund Total		10,725,638	0	0	0	10,725,638

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FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

FISCAL YEAR 2017 / 2018 BUDGET

Summary of Significant Finance & Accounting Policies

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 September 30.

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

FISCAL YEAR 2017 / 2018 BUDGET

Summary of Significant Finance & Accounting Policies

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

FISCAL YEAR 2017 / 2018 BUDGET

Summary of Significant Finance & Accounting Policies

the 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 and Aaa by Moody'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
FISCAL YEAR 2017 / 2018 BUDGET

Summary of Significant Finance & Accounting Policies

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
FISCAL YEAR 2017 / 2018 BUDGET

Summary of Significant Finance & Accounting Policies

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

FISCAL YEAR 2017 / 2018 BUDGET

Background Information of the Forest Preserve

How the District came into existence:

The Forest Preserve District of DuPage County was established in 1915 when voters cast ballots to protect against the removal of woodlands. For the first year of operation, \$8,000 was appropriated to create, manage and maintain the new forest preserve. County supervisors who governed the District spent the next two years working out operating details for the fifth county forest preserve district in the country. In 1917, the first tax levy was made and the first preserve land was purchased: 79 acres in Oak Brook, called York Woods. Today, the Forest Preserve District owns and manages more than 25,000 acres and has an annual budget of approximately \$84 million. Each year, more than 3.4 million people visit the Forest Preserve District's 600+ acres of shimmering lakes, 60 miles of river and streams, and over 100 miles of trails that offer scenic views and many fun ways to enjoy your leisure time.

District Departments:

There are currently 290 full-time, 42 part-time and approximately 200 seasonal employees who carry out the daily operations of the Forest Preserve District. In addition, over 900 long-term volunteers contribute in excess of 60,000 hours annually in support of District operations. Their work encompasses 8 areas: Natural Resources, Community Services and Education, Field Operations, Resource Management and Development, Communications and Marketing, Finance and Administration, Information Technology, and Business Enterprises.

Funding:

Funds for District operations and programs come primarily from property taxes. Less than 2 percent of all property taxes collected in DuPage County go to support the Forest Preserve District. Other significant funding sources are fees, investment earnings, and grants and reimbursements. Additional financial assistance comes from support groups and District fund-raising activities. The District's enterprise operations consist of three golf facilities that generate enterprise revenues.

Land Preservation:

The District continues to acquire properties throughout the County to keep pace with the continuous sprawl of the urban landscape to improve the quality of life for all DuPage County residents. The District's efforts are focused on preserving land that protects natural areas for wildlife habitat; preserves and protects wetlands, prairies and forests; creates greenways and connections between preserves; supports local flood-control efforts; and provides space for trails, picnic areas and other recreational amenities.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

FISCAL YEAR 2017 / 2018 BUDGET

Background Information of the Forest Preserve

Natural Areas Management:

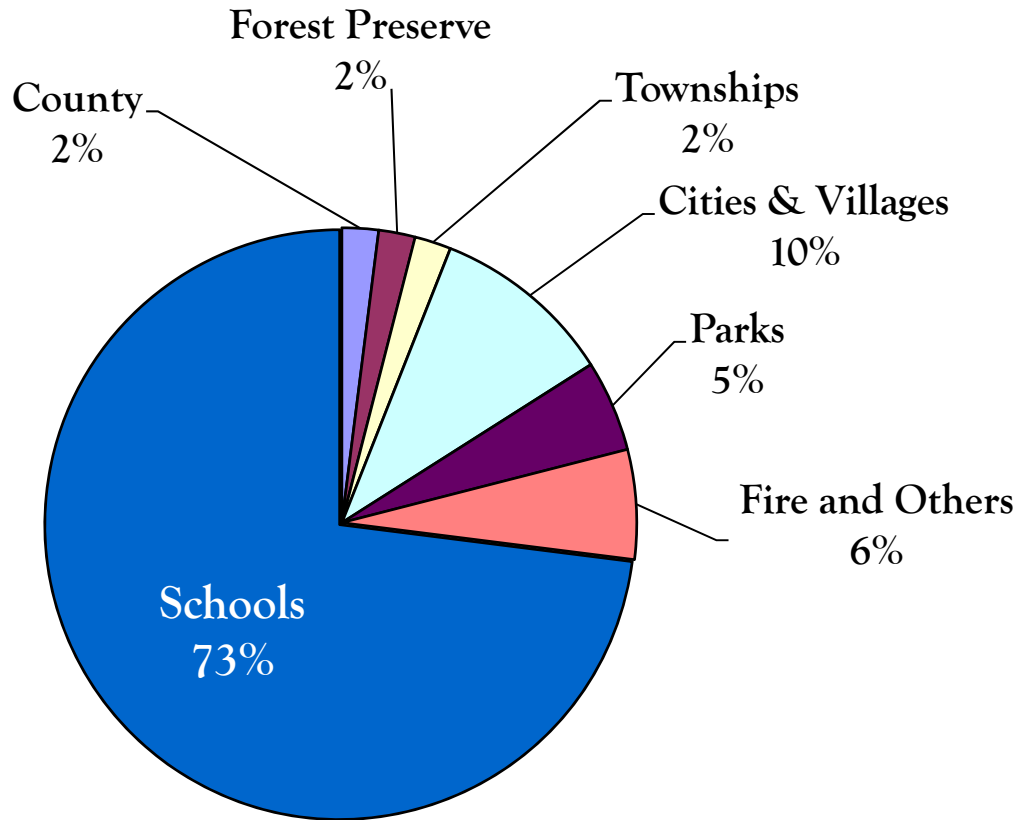
Picnic shelters, trails, parking lots and other developed areas make up only 10 percent of the forest preserve system. The remaining 90 percent remains in a natural state. The District works to create ecological conditions that sustain and preserve native plant and animal communities in the woodlands, wetland and prairies. District staff and volunteers work to remove invasive and exotic vegetation, propagate native plant species and reintroduce native plants and wildlife in order to improve and maintain biodiversity in some of the District's high-quality open spaces.

Community Services and Education:

The District's five special facilities (Danada Equestrian Center, Fullersburg Woods Nature Education Center, Kline Creek Farm, Mayslake Peabody Estate, and Willowbrook Wildlife Center) offer a variety of educational programs and learning opportunities for residents and patrons throughout the year, ranging from cross-country ski tours to programs that explore how wild animals survive in our urban environment. A variety of educational experiences for teachers and their students are provided many of which meet state curriculum standards. A listing of all District programs and special events is published in our quarterly publication, *The DuPage Conservationist* and can also be found on the District website.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
FISCAL YEAR 2017 / 2018 BUDGET

Distribution of 2016 DuPage County Real Estate Taxes to Local Taxing Bodies



Source: Paul Hinds, County Clerk

As you can see from the chart above, the Forest Preserve District only receives approximately 2% of the total property tax dollars collected for the County.

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FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
FISCAL YEAR 2017 / 2018 BUDGET

PRINCIPAL PROPERTY TAXPAYERS
Current and Nine Years Ago

2015				2006			
Taxpayer	Assessed Valuation (000's)	Rank	Percentage of Total Assessed Valuations	Taxpayer	Assessed Valuation (000's)	Rank	Percentage of Total Assessed Valuations
Hamilton Partners, Inc.	\$ 142,092	1	0.42%	Hamilton Partners, Inc.	\$ 146,573	1	0.39%
BRE Properties	136,691	2	0.40%	Oakbrook Shopping Center	109,028	2	0.29%
Oakbrook Shopping Center	99,118	3	0.29%	AIMCO	83,710	3	0.22%
AMB Property Group	91,949	4	0.27%	NS-MPG, Inc. (Lucent Industries)	82,520	4	0.22%
Prologis, Inc.	57,945	5	0.17%	Duke Realty Ltd.	63,683	5	0.17%
Friedkin Realty Group	50,127	6	0.15%	AMB Property RE Tax Co.	60,547	6	0.16%
Ryan LLC	47,228	7	0.13%	Commonwealth Edison	54,465	7	0.15%
USB Realty Investors	43,813	8	0.13%	Centerpoint Properties	51,531	8	0.14%
Navistar, Inc.	38,360	9	0.11%	National Tax Search	44,037	9	0.12%
York Town Center	34,366	10	0.10%	McDonald's Corporation	41,549	10	0.11%

NOTE:

The assessed valuation is an apporoximation based on the records maintained by DuPage County. Since most large taxpayers have numerous parcels of real property, it is possible to miss some valuations as well as some of the largest taxpayers.

Data Source

Office of County Clerk

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FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
FISCAL YEAR 2017 / 2018 BUDGET

DEMOGRAPHIC AND ECONOMIC INFORMATION
Last Ten Fiscal Years

Fiscal Year	Population* (1)	Per Capita Personal Income (2)	Personal Income (2)	School Enrollment (3)	Unemployment Percentage (4)
2007	907,426	\$ 55,766	\$ 50,603,970	162,170	3.8%
2008	909,798	57,745	52,536,414	161,424	5.0%
2009	912,732	52,284	47,721,393	160,829	8.4%
2010	916,924	52,913	48,516,778	* 160,000	8.3%
2011	923,222	54,509	50,323,760	159,844	8.0%
2012	927,987	57,082	52,971,536	158,270	7.3%
2013	932,126	58,064	54,123,390	156,715	7.5%
2014	932,708	60,684	56,600,761	* 156,000	6.9%
2015	933,736	64,059	59,813,856	155,545	4.7%
2016	929,368	N/A	N/A	155,124	4.8%

Data Source

- (1) U.S. Census Bureau, Population Division
- (2) Bureau of Economic Analysis, U.S. Department of Commerce
- (3) DuPage County Regional Superintendent of Schools
- (4) Illinois Department of Employment Security

N/A - Not Available

*Estimated

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FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
FISCAL YEAR 2017 / 2018 BUDGET

OPERATING INDICATORS
Last Ten Fiscal Years

Function/Program	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government										
Number of volunteer hours	68,232	78,647	85,065	96,155	88,278	86,102	74,007	72,009	64,224	64,606
Number of full-time volunteers	683	905	980	956	913	992	907	922	868	884
No. of Nat'l Res Mgmt Vol Hrs	4,999	4,033	4,980	3,300	3,447	3,904	5,284	6,955	6,786	6,546
No. of Nat'l Res Mgmt Volunteers	191	1,523	1,259	1,201	1,379	1,562	153	175	162	169
Education Resources - Program Participants										
Kline Creek Farm	13,320	20,331	28,794	29,732	30,194	29,704	26,090	23,220	24,443	26,701
Fullersburg Woods	29,456	27,850	32,365	26,307	25,319	16,315	13,748	24,449	21,768	14,990
Danada-excl. Fall Fest	10,073	8,256	7,608	15,903	18,108	12,032	8,309	7,920	4,723	3,225
Willowbrook Wildlife Center	15,040	13,719	13,429	24,221	11,225	11,101	10,000	12,383	11,124	11,868
Mayslake Peabody Estate	15,950	16,414	20,808	30,128	32,353	33,080	32,850	34,168	39,489	33,077
Maintenance and Development										
Prescribed burn acres	868	1,874	1,546	1,880	1,884	1,326	1,541	805	2,111	1,259
Lbs. Seed Collected	1,361	1,385	1,612	974	1,240	1,240	676	1,021	1,087	727
Fish stocked	56,100	35,000	38,200	36,333	36,874	117,719	49,319	85,752	31,017	36,000
Limestone trail miles	74	74	75	76	73	78	75	81	85	85
Asphalt trail miles	10	10	11	16	15	18	20	22	25	24
Gravel trail miles	10	10	11	9	9	7	7	7	7	7
Other trail miles (such as turf)	50	50	52	51	48	44	48	48	43	34
Grounds Maint-Work orders compl	308	231	306	234	342	450	468	404	328	245
Trees planted during fall tree program	1,100	855	803	800	800	800	971	1,333	1,110	1,200
Struct Maint-Work orders compl	2,273	2,358	2,416	2,618	2,602	2,696	3,007	3,239	3,114	3,400
Visitor Services permits issued	13,032	13,417	14,305	14,594	14,478	14,385	13,556	12,786	13,531	13,238
Site Operations recreational programs	188	202	262	247	375	195	272	184	255	194
Site Operations program participants	6,490	7,417	10,338	8,609	12,826	11,516	14,152	5,988	6,126	4,080
Public Safety										
Arrests	245	126	116	78	78	60	45	167	575	722
Citations	1,649	1,453	1,140	1,044	1,042	776	676	536	669	596
Warnings	2,623	2,594	2,481	2,762	3,183	3,712	3,665	2,913	3,448	3,029
Non-enforcement incidents	1,755	1,574	1,731	1,913	1,947	1,966	1,996	4,065	8,189	8,048
Golf Courses										
Daily Golf Rounds	103,328	101,145	93,281	95,795	86,476	92,139	85,451	88,022	78,806	53,736
Rounds of Cart Rentals	65,313	64,205	60,885	56,942	53,075	58,599	54,979	57,102	50,687	34,057
Resident Cards Sold	2,545	2,079	1,865	2,000	1,890	1,970	1,682	1,661	1,311	1,175

Data Source

Various Forest Preserve departments

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FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
FISCAL YEAR 2017 / 2018 BUDGET

Glossary of Terms

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.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
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Glossary of Terms

Budget Message – The opening section of the budget, which provides the Board of Commissioners and the public with a general summary of the most important aspects of the budget and changes from the current fiscal years.

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.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
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Glossary of Terms

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.

Fiscal 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 fiscal year is July 1 to June 30 of the following year.

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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Glossary of Terms

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.

Income – A term used in proprietary fund type accounting to represent (1) revenues, or (2) the excess of revenues over expenses.

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 either 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.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
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Glossary of Terms

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 an 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.