

Forest Preserve District  
Of  
DuPage County

Fiscal Year 15/16  
Approved Budget & Related Material

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
FISCAL YEAR 2015 / 2016 BUDGET

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# FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

## FISCAL YEAR 2015 / 2016 BUDGET

### District Profile

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The Forest Preserve District of DuPage County was established by a county-wide referendum in June 1915. The District is a separate legal entity organized and existing under the Downstate Forest Preserve Act of the State of Illinois. The boundaries of the District encompass all of the property in DuPage County and 12 acres owned by the District in Kane County, Illinois. DuPage County is located west of Chicago in northeastern Illinois and is part of the Chicago metropolitan area. The District owns and manages over 25,400 acres of land, or about 12% of the County's 212,567 acres, and serves a population of 932,126. 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 was 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 agencies 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 agency 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.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
FISCAL YEAR 2015 / 2016 BUDGET

Officials and Officers

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President

Joseph F. Cantore III

Secretary

Judith A. Malahy

Treasurer

Linda Painter

Commissioners

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

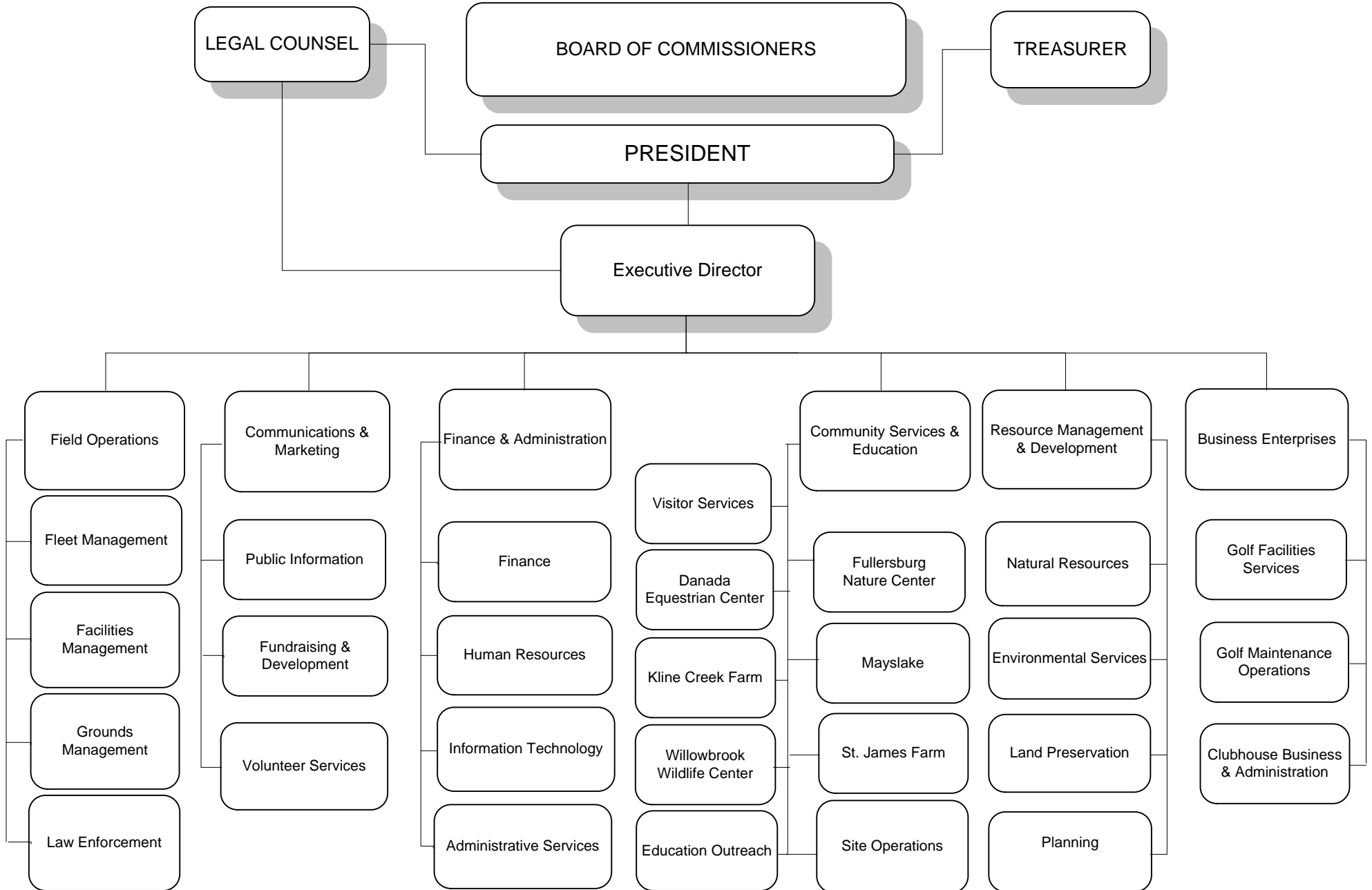
Administration

VACANT  
Executive Director

Jack Hogan, Financial & Administrative Officer  
Administration & Finance

# FOREST PRESERVE DISTRICT OF DuPAGE COUNTY

April 29, 2015





*The Mission of the Forest Preserve*

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

*--Downstate Forest Preserve District  
Act of 1915*

## ***Our Vision***

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

## ***Purpose***

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



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

### ***Stewardship***

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

### ***Sustainability***

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

### ***Community Engagement***

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

### ***Innovation***

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

### ***Empowerment***

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

### ***Diversity & Inclusion***

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

# FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

## FISCAL YEAR 2015 / 2016 BUDGET

### Budget Message

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On June 16, 2015, the Forest Preserve District Commission approved the Fiscal Year 2015/2016 budget and appropriations. For the twentieth consecutive year, the annual budget has been adopted prior to the start of the fiscal year. The budget was prepared in accordance with the President's budget guidelines and direction of the Board. Annual Appropriation Ordinance #15-241 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 Deputy 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 \$26.7 million.
- Revenues from grants and reimbursements are budgeted in the amount of \$1.1 million.
- Interest earnings on investments are budgeted at \$7.6 million.

#### **EXPENSE RELATED:**

##### **Personal Services**

- Regular salaries and wages have been adjusted to reflect the latest approved salaries for existing employees, as well as a budgeted aggregate wage increase of 3% in most areas. Vacant positions are budgeted at market mid-point.
- Employee Medical & Dental Insurance has increased to reflect a per employee cost of \$14,212. This is based on preliminary data supplied by our carrier for the renewal rates for the period 7/1/15 through 6/30/16.
- The total budget for Personal Services for all funds combined is a decrease of 6.91%, due in large part to the reorganization.

##### **Supplies**

Supplies for all funds have decreased .95% from the previous fiscal year budget.

##### **Other Services & Charges**

Other Services & Charges decreased by 13.40% from the previous fiscal year budget.

The Total Operating Budget of the District is proposed at \$40,760,231, which includes the operating budget for the WARP program - a program fully funded by non-property tax revenues. The total operating budget of the District reflects a decrease of 8.03% from the prior year.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
FISCAL YEAR 2015 / 2016 BUDGET

Budget Message

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Some of the objectives funded in the budget are:

- Provide and maintain, clean and safe recreational opportunities for the public.
- Dunham Wetland Habitat Improvement Project - 30(+) acres of wetland restoration throughout the north and east portions of the preserve. Wetland restoration to begin in the Summer/Fall of 2015.
- Second Year of the Wetland, Aquatic, and Riparian Program (WARP) - Non-Tax based revenues utilized to support numerous wetland restoration projects.
- St. James Farm - Springbrook Creek #1 U.S. Waters Mitigation Project - to begin construction in the Spring/Summer of 2015.
- Begin construction for the Oak Meadows Golf and Preserve Improvement Project.
- Increased emphasis on Asset Management - Evaluation and prioritize all of the District's structural assets to develop a long-term plan for maintenance.
- Continued District-wide information technology network/infrastructure upgrades.
- Continued structural improvements at various sites, including Mayslake, Danada Farm and Mansion, and Fullersburg Woods.
- Implementation of a new compensation program.
- Improvements to management training and development programs.
- Continue to support recreational programs: archery, fishing, canoes, kayaks, etc.

**CAPITAL OUTLAY:**

**General Fund**

- Capital equipment and software application purchases in the General Fund total \$832,500. The items budgeted here are primarily IT related software initiatives or structural projects.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
FISCAL YEAR 2015 / 2016 BUDGET

Budget Message

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**Construction & Development Fund**

- Budgeted expenditures for Preserve and Water Management Improvements total \$925,000.

**Landfill Related Funds**

- Landfill Improvement expenditures total \$447,600, a slight increase over the previous year.

**Capital Improvement, Repair, or Replacement Fund**

- Expenditures for replacement equipment total \$1,725,000.
- Preserve Improvement expenditures total \$6,608,032. These are primarily projects that have been carried over from expired Construction and Development funds.

**RESERVES & CONTIGENCY:**

The IMRF Fund includes a Reserve budget estimate of \$8.75 million to fund the Early Retirement Incentive (ERI) program that was offered in August of 2014. The program concludes in August of 2015, at which time the total cost of the program will be determined.

The General Fund budget includes a Contingency of \$1,162,000 (3.0% of operating budget and 2.0% of direct compensation for benefit payouts under District policies). An additional \$440,600 is included as a Contingency budget in other funds based on the same policies.



## Forest Preserve District of DuPage County

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### Memo

**To:** Forest Preserve District Commissioners

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

**Date:** March 3, 2015

**Subject:** Budget Guidelines for FY 2015/2016

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The following are guidelines for our staff to follow as we develop our budget for the fiscal year 2015/2016. 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 #14-488 for approval at our first meeting in March.

- The budget will be developed based on historical 'spend 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. These amounts will reflect cost savings achieved as the result of the District's reorganization initiative.
- 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 and the Director of Administration & Finance 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 16, 2015.

# FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

## FISCAL YEAR 2015 / 2016 BUDGET

### Budget Process

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The President of the District releases his budget guidelines, which serve as a guide in preparing the budget for the upcoming 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 Director for review and approval. The approved requests are then forwarded to the Deputy Directors for further review and approval and then 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. At this time, the Deputy Directors also perform additional reviews of the department budget requests. Any changes that are made 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 and at the Forest Preserve's administrative office.

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 which are comprised of major subdivisions referred to as expenditure classes. Expenditure classes are further distinguished by specific object codes of expenditures / expenses. Appropriations are made at the expenditure class level.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
FISCAL YEAR 2015 / 2016 BUDGET

Budget Process

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During the fiscal year, management is authorized to transfer budget amounts between object codes of an expenditure class.

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.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
FISCAL YEAR 2015 / 2016 BUDGET

Appropriated Funds

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**Tax-Supported Funds**

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

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

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

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

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

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

*Construction and Development Funds (273)* - 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 2015 / 2016 BUDGET

Appropriated Funds

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*Landfill Expense - Mallard Lake Fund (080)* - this fund is used to account for revenues from surcharges imposed on the users of the landfill. The revenues are restricted to pay for present costs, 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 2015 / 2016 BUDGET

Appropriated Funds

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*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.

**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.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
FISCAL YEAR 2015 / 2016 BUDGET

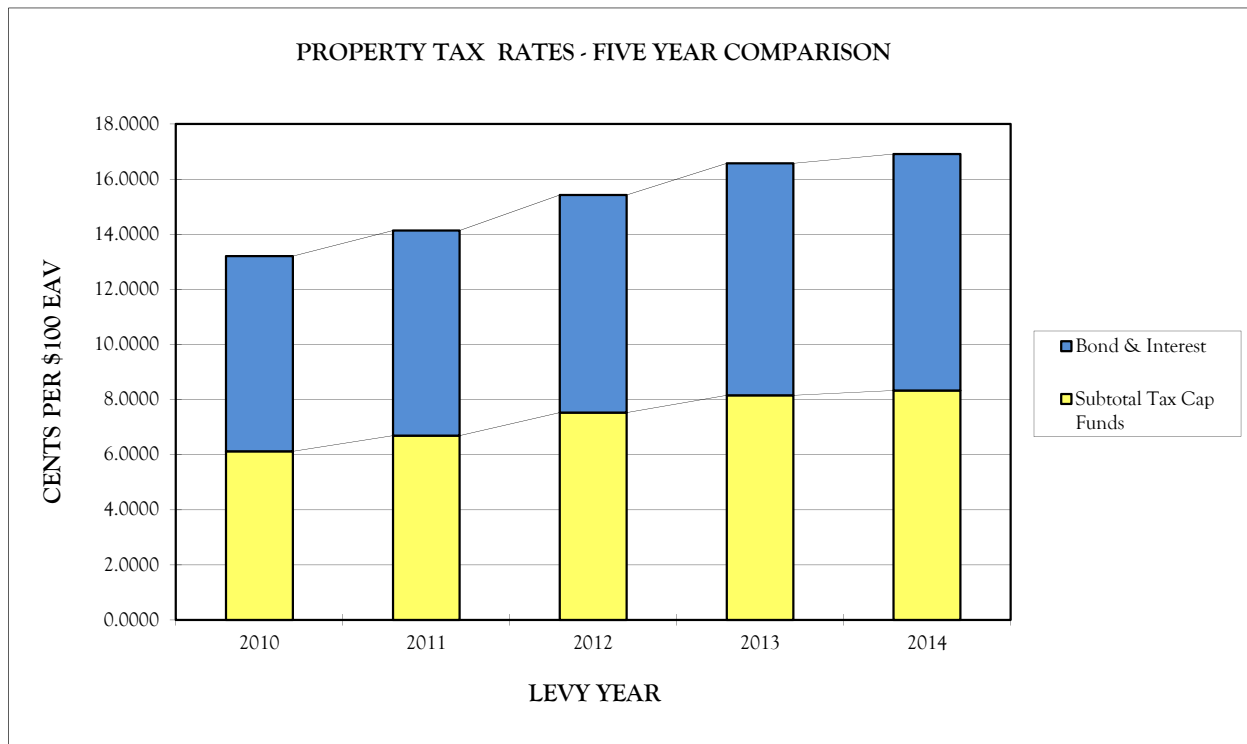
Summary Information

<u>ALL FUNDS</u>	Total Budget FY 2015/2016	Total Budget (as Amended) FY 2014/2015	Increase (Decrease)	% Increase (Decrease)
<u>Revenues by Source</u>				
Property Taxes	26,698,400	26,545,000	153,400	0.58%
Personal Property Replacement Tax	1,283,905	1,283,905	-	0.00%
Investment Income	7,633,370	6,951,170	682,200	9.81%
Fees/ Permits	3,506,190	4,675,456	(1,169,266)	-25.01%
Landfill Gas Royalties	337,000	345,000	(8,000)	-2.32%
Grants and Reimbursements	1,083,430	2,536,400	(1,452,970)	-57.28%
Other	842,816	1,263,987	(421,171)	-33.32%
Transfer from Expiring C&D Fund	316,466	516,633	(200,167)	-38.74%
Total Revenue	41,701,577	44,117,551	(2,415,974)	-5.48%
<u>Expenditure Appropriations by Category</u>				
Operating Expenditures				
Personal Services	26,787,542	28,697,306	(1,909,764)	-6.65%
Supplies	3,753,193	3,813,212	(60,019)	-1.57%
Other Services & Charges	6,866,728	7,517,277	(650,549)	-8.65%
Total Operating Expenditures	37,407,463	40,027,795	(2,620,332)	-6.55%
Programs Funded by Non-Real Estate Tax Revenue				
Wetland, Aquatic, & Riparian Programs	3,352,768	4,290,238	(937,470)	-21.85%
Grand Total Operating Expenditures	40,760,231	44,318,033	(3,557,802)	-8.03%
Capital Expenditures				
Golf Course Improvements	6,866,032	358,168	6,507,864	1816.99%
All Other Capital Improvements	21,654,284	10,955,962	10,698,322	97.65%
Total Capital Expenditures	28,520,316	11,314,130	17,206,186	152.08%
Reserves, Contingency, & Other				
Reserves	8,814,795	325,056	8,489,739	2611.78%
Contingency & Other	1,791,600	2,021,050	(229,450)	-11.35%
Total Reserves, Contingency, & Other	10,606,395	2,346,106	8,260,289	352.09%
Transfers Between Funds				
Transfers In	37,909,939	11,419,106	26,490,833	231.99%
Transfers Out	(37,909,939)	(11,419,106)	(26,490,833)	231.99%
Net Transfers Between Funds	-	-	-	0.00%
Total Appropriations (Net of Transfers)	79,886,942	57,978,269	21,908,673	37.79%

**FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
FISCAL YEAR 2015 / 2016 BUDGET**

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

Levy Year	2010	2011	2012	2013	2014
General	4.2300	4.8200	5.3600	5.8000	5.9700
Liability	0.1100	0.2200	0.2500	0.2700	0.2400
IMRF	0.7400	0.6600	0.7200	0.7900	0.7800
FICA	0.3200	0.2500	0.3800	0.4500	0.4500
Audit	0.0000	0.0100	0.0200	0.0000	0.0200
Zoo	0.2400	0.2400	0.2700	0.2700	0.2800
Construction & Developme	0.4800	0.4900	0.5300	0.5700	0.5900
Subtotal Tax Cap Funds	6.1200	6.6900	7.5300	8.1500	8.3300
Bond & Interest	7.0900	7.4500	7.8900	8.4200	8.5800
<b>Total Levy Rate</b>	<b>13.2100</b>	<b>14.1400</b>	<b>15.4200</b>	<b>16.5700</b>	<b>16.9100</b>
Increase (Decrease)	1.04	0.93	1.28	1.15	0.34
Assessed Valuation	\$ 40,351,156,012	\$ 37,694,247,986	\$ 34,663,102,323	\$ 32,791,280,336	\$ 32,504,572,590
Total Extended Levy	\$ 53,303,877	\$ 53,299,678	\$ 53,450,502	\$ 54,315,334	\$ 54,965,233



NOTE: The 2014 tax levy ordinance was adopted on November 18, 2014. The first installment of the tax bill is due on or before June 1, 2015.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
FISCAL YEAR 2015 / 2016 BUDGET

Property Tax Assessed Valuations, Rates and Extensions

Tax Levy Year	Actual 2011		Actual 2012		Actual 2013		FINAL 2014	
Assessed Valuation	\$37,694,255,826		\$34,663,102,323		\$32,791,280,336		\$32,504,572,590	
	Levy	Rate	Levy	Rate	Levy	Rate	Levy	Rate
General	18,168,631	0.0482	18,579,422	0.0536	19,018,942	0.0580	19,405,230	0.0597
Liability	829,274	0.0022	866,577	0.0025	885,365	0.0027	780,110	0.0024
IMRF	2,487,821	0.0066	2,495,743	0.0072	2,590,511	0.0079	2,535,357	0.0078
FICA	942,356	0.0025	1,317,198	0.0038	1,475,608	0.0045	1,462,706	0.0045
Audit	37,694	0.0001	69,326	0.0002		0.0000	65,009	0.0002
Zoological	904,662	0.0024	935,904	0.0027	885,365	0.0027	910,128	0.0028
Construct & Develop	1,847,018	0.0049	1,837,144	0.0053	1,869,103	0.0057	1,917,770	0.0059
Subtotal Tax Cap Funds	25,217,456	0.0669	26,101,314	0.0753	26,724,894	0.0815	27,076,310	0.0833
Change	522,549	0.0057	883,858	0.0084	623,580	0.0062	351,416	0.0018
% Change	2.12%	9.31%	3.50%	12.56%	2.39%	8.23%	1.31%	2.21%
Bond & Interest	28,082,221	0.0745	27,349,188	0.0789	27,610,258	0.0842	27,888,923	0.0858
Total Extended / Levied	53,299,677	0.1414	53,450,502	0.1542	54,335,152	0.1657	54,965,233	0.1691
Change	-4,200	0.0093	150,825	0.0128	884,650	0.0115	630,081	0.0034
% Change	-0.01%	7.04%	0.28%	9.05%	1.66%	7.46%	1.16%	2.05%

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
FISCAL YEAR 2015 / 2016 BUDGET

Historical Impact on Homeowner

Home Value	Levy Year	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	Actual 2014		
	Rate Extended per \$100 EAV	0.1358	0.1271	0.1303	0.1187	0.1206	0.1217	0.1321	0.1414	0.1542	0.1657	0.1691		
	Assessed Valuation											Adjusted EAV*	Change	
\$ 30,000	\$ 10,000	\$ 13.58	\$ 12.71	\$ 13.03	\$ 11.87	\$ 12.06	\$ 12.17	\$ 13.21	\$ 14.14	\$ 15.42	\$ 16.57	\$ 10,000	\$ 16.91	\$ 0.34
\$ 28,200 *	\$ 9,400											\$ 9,400	\$ 15.90	\$ (0.67)
\$ 60,000	\$ 20,000	27.16	25.42	26.06	23.74	24.12	24.34	26.42	28.28	30.84	33.14	\$ 20,000	\$ 33.82	\$ 0.68
\$ 56,400 *	\$ 18,400											\$ 18,400	\$ 31.11	\$ (2.03)
\$ 90,000	\$ 30,000	40.74	38.13	39.09	35.61	36.18	36.51	39.63	42.42	46.26	49.71	\$ 30,000	\$ 50.73	\$ 1.02
\$ 84,600 *	\$ 27,600											\$ 27,600	\$ 46.67	\$ (3.04)
\$ 120,000	\$ 40,000	54.32	50.84	52.12	47.48	48.24	48.68	52.84	56.56	61.68	66.28	\$ 40,000	\$ 67.64	\$ 1.36
\$ 112,800 *	\$ 36,800											\$ 36,800	\$ 62.23	\$ (4.05)
\$ 150,000	\$ 50,000	67.90	63.55	65.15	59.35	60.30	60.85	66.05	70.70	77.10	82.85	\$ 50,000	\$ 84.55	\$ 1.70
\$ 141,000 *	\$ 46,000											\$ 46,000	\$ 77.79	\$ (5.06)
\$ 200,000	\$ 66,667	90.53	84.73	86.87	79.13	80.40	81.13	88.07	94.27	102.80	110.47	\$ 66,667	\$ 112.73	\$ 2.26
\$ 188,000 *	\$ 61,300											\$ 61,300	\$ 103.66	\$ (6.81)
\$ 270,000	\$ 90,000	122.22	114.39	117.27	106.83	108.54	109.53	118.89	127.26	138.78	149.13	\$ 90,000	\$ 152.19	\$ 3.06
\$ 253,800 *	\$ 82,800											\$ 82,800	\$ 140.01	\$ (9.12)
\$ 300,000	\$ 100,000	135.80	127.10	130.30	118.70	120.60	121.70	132.10	141.40	154.20	165.70	\$ 100,000	\$ 169.10	\$ 3.40
\$ 282,000 *	\$ 92,000											\$ 92,000	\$ 155.57	\$ (10.13)
\$ 450,000	\$ 150,000	203.70	190.65	195.45	178.05	180.90	182.55	198.15	212.10	231.30	248.55	\$ 150,000	\$ 253.65	\$ 5.10
\$ 423,000 *	\$ 138,000											\$ 138,000	\$ 233.36	\$ (15.19)
\$ 600,000	\$ 200,000	271.60	254.20	260.60	237.40	241.20	243.40	264.20	282.80	308.40	331.40	\$ 200,000	\$ 338.20	\$ 6.80
\$ 564,000 *	\$ 184,000											\$ 184,000	\$ 311.14	\$ (20.26)

\* Assessed valuation decreases due to estimated individual home market depreciation of -6.0%

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
FISCAL YEAR 2015 / 2016 BUDGET

Long Term Debt Requirements

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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 - 2014	<u>\$ 32,504,572,590</u>
Debt limit: 2.3% of assessed value	\$ 747,605,170
Less: General Obligation Bonds Outstanding (1)	<u>192,954,636</u>
Legal Debt Margin:	<u>\$ 554,650,534</u>
Legal debt applicable to the limit as a Percentage of debt limit	<u>25.81%</u>

(1) The Series 2005 Alternate Bonds, as self supporting debt, are not included above.

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 2015 / 2016 BUDGET

Long Term Debt Requirements

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General Obligation Limited Tax Bond Series of 2005A - 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 2005A bond issue. These bonds were used to provide new money for acquisition and development and to refund and defease a portion of the Series 2000 bond issue.

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.



FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
FISCAL YEAR 2015 / 2016 BUDGET

Tax Levy Requirements for General Obligation Bonds

	LIMITED TAX Series 2000	REFUNDING Series 2003	LIMITED TAX Series 2005A	GEN OBLIG Series 2007	GEN OBLIG Series 2008	LIMITED TAX Series 2012	
Levy Year	\$ 74,213,838 5/00 380	\$ 42,795,000 10/03 360	\$ 68,590,000 12/05 375	\$ 34,770,000 2/07 390	\$ 33,130,000 11/08 310	\$ 35,610,000 3/12 397	Levy Requirement
2014	12,390,000	5,885,694	1,570,500	4,247,687	1,932,563	1,575,350	27,601,794
2015	12,390,000	5,877,444	1,570,500	4,531,950	1,942,250	1,577,650	27,889,794
2016	12,390,000	5,859,887	1,570,500	4,839,725	1,900,375	1,579,275	28,139,762
2017	12,390,000		1,570,500	5,088,375	1,933,750	1,575,825	22,558,450
2018	12,390,000		1,570,500	3,977,000	3,313,750	1,577,300	22,828,550
2019			6,643,738		7,573,750	8,893,700	23,111,188
2020			6,642,863		7,891,250	8,893,900	23,428,013
2021			6,648,925		8,202,500	8,887,125	23,738,550
2022			6,643,425		8,531,250	8,890,188	24,064,863
2023			13,888,875			1,646,700	15,535,575
2024						995,688	995,688
<b>TOTALS</b>	<b>61,950,000</b>	<b>17,623,025</b>	<b>48,320,325</b>	<b>22,684,737</b>	<b>43,221,438</b>	<b>46,092,700</b>	<b>239,892,225</b>

FOREST PRESERVE DISTRICT OF DU PAGE COUNTY

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ORDINANCE NO. 15-241

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

THIS 16<sup>th</sup> DAY OF JUNE, 2015

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PUBLISHED IN PAMPHLET FORM BY THE AUTHORITY OF THE PRESIDENT  
AND BOARD OF COMMISSIONERS OF THE FOREST PRESERVE DISTRICT  
OF DU PAGE COUNTY, THIS 16<sup>th</sup> DAY OF JUNE, 2015

ORDINANCE NO. 15-241

ANNUAL APPROPRIATION ORDINANCE  
FOREST PRESERVE DISTRICT OF DU PAGE COUNTY, ILLINOIS  
FISCAL PERIOD BEGINNING JULY 1, 2015 AND ENDING JUNE 30, 2016

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, 2015, and ending June 30, 2016; and

WHEREAS, on November 18, 2014, the Board of Commissioners approved Ordinance No. 14-472 authorizing the levy of taxes for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

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 \$117,796,881 is hereby appropriated for corporate purposes for the fiscal year commencing July 1, 2015, ending June 30, 2016, 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.

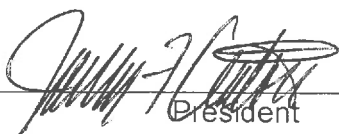
BE IT FURTHER RESOLVED that the Secretary is hereby authorized and directed to:

- (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 16<sup>th</sup> day of June, 2015.

APPROVED:

  
\_\_\_\_\_  
President

ATTEST:

  
\_\_\_\_\_  
Secretary

**Forest Preserve DuPage County  
Exhibit "A" to Ordinance # 15-241  
Appropriation Summary  
All Funds  
FY 2015/2016**

Description	General Fund	All Other Tax Supported Funds	All Landfill Funds	Golf Course 131	Endowment Fund 152	Dunham Wetland Bank Prog 154	Wetland/ Aquatic & Riparian 156	Capital Improvement 500	Oak Meadows Improv Proj 510	Total
<b>Personal Services</b>										
Direct Compensation	15,513,033	1,408,171		1,074,179		92,449	112,569			18,200,401
Other Compensation	389,000									389,000
Employee Benefits	3,638,272	4,372,191		392,696		28,424	28,424			8,460,007
	<u>19,540,305</u>	<u>5,780,362</u>		<u>1,466,875</u>		<u>120,873</u>	<u>140,993</u>			<u>27,049,408</u>
<b>Supplies</b>										
Office Supplies & Subscriptions	67,338	4,850		1,515						73,703
Operating Supplies	473,713	86,000	1,550	17,012		2,200	2,200			582,675
Fuel & Lubricants	591,179			34,900						626,079
Equipment Parts	383,760	100	1,000	2,300		4,800				391,960
Grounds Maintenance Supplies	535,833	3,200	32,250	147,520		130,000	25,000			873,803
Building & Other Maint Supplies	336,370	15,300	500	14,345						366,515
Small Tools & Minor Equipment	707,643	9,550	23,215	32,550		5,000	10,000			787,958
Purchases for Resale	53,850	9,350		166,500						229,700
	<u>3,149,686</u>	<u>128,350</u>	<u>58,515</u>	<u>416,642</u>		<u>142,000</u>	<u>37,200</u>			<u>3,932,393</u>
<b>Other Services &amp; Charges</b>										
Professional Services	1,962,124	113,700	502,942	328,213		155,500	2,730,162		526,530	6,319,171
Insurance Services & Premiums	129,513	117,587	100	14,400						261,600
Utilities	802,380	37,700	32,500	126,780						999,360
Rents & Leases	257,629	450	7,200	114,865						380,144
Structural & Grounds Maintenance	297,500		211,300	17,555			25,000			551,355
Equipment Maintenance	225,669	3,250	7,000	35,540						271,459
Other Services & Charges	541,856	33,700	390,635	27,710		500	540			994,941
	<u>4,216,671</u>	<u>306,387</u>	<u>1,151,677</u>	<u>665,063</u>		<u>156,000</u>	<u>2,755,702</u>		<u>526,530</u>	<u>9,778,030</u>
<b>Capital Outlay</b>										
Operational Improv. & Structures	525,000			94,000					568,458	1,187,458
Machinery & Equipment	307,500			114,000			50,000	1,725,000		2,196,500
Golf Course Improvements				50,000					6,039,574	6,089,574
	<u>832,500</u>			<u>258,000</u>			<u>50,000</u>	<u>1,725,000</u>	<u>6,608,032</u>	<u>9,473,532</u>
<b>Preserve / Landfill Improv.</b>										
Preserve & Landfill Improv.		925,000	447,600					8,498,259	9,175,925	19,046,784
		<u>925,000</u>	<u>447,600</u>					<u>8,498,259</u>	<u>9,175,925</u>	<u>19,046,784</u>
<b>Other</b>										
Contingencies	1,162,000	189,700		100,900				150,000		1,602,600
Debt Service / Bond	400	189,000								189,400
Transfers Out	316,466	18,000	35,697,717		1,877,756					37,909,939
Reserves	64,795	8,750,000								8,814,795
	<u>1,543,661</u>	<u>9,146,700</u>	<u>35,697,717</u>	<u>100,900</u>	<u>1,877,756</u>			<u>150,000</u>		<u>48,516,734</u>
<b>Total Appropriations</b>	<b><u>29,282,823</u></b>	<b><u>16,286,799</u></b>	<b><u>37,355,509</u></b>	<b><u>2,907,480</u></b>	<b><u>1,877,756</u></b>	<b><u>418,873</u></b>	<b><u>2,983,895</u></b>	<b><u>10,373,259</u></b>	<b><u>16,310,487</u></b>	<b><u>117,796,881</u></b>

**Forest Preserve DuPage County  
Exhibit "A" to Ordinance # 15-241  
Appropriation Summary  
General Fund  
FY 2015/2016**

Description	Comm & Officers A00	Exec Office B00	Finance C00	Natural Resources D00	Grounds Maint D11	Human Resources E00	Education ED1	Land Preserv F00	West & East G00
<b>Personal Services</b>									
Direct Compensation		791,756	613,611	1,652,848	2,064,506	370,523	301,108	253,022	1,689,715
Other Compensation	389,000								
Employee Benefits	99,484	127,908	142,120	369,512	611,116	85,272	56,848	42,636	397,936
	<u>488,484</u>	<u>919,664</u>	<u>755,731</u>	<u>2,022,360</u>	<u>2,675,622</u>	<u>455,795</u>	<u>357,956</u>	<u>295,658</u>	<u>2,087,651</u>
<b>Supplies</b>									
Office Supplies & Subscriptions	150	655	850	5,850	2,400	2,320	1,850	3,000	650
Operating Supplies	300	270	155	106,800	18,630	14,790	4,850		28,700
Fuel & Lubricants				5,000					2,200
Equipment Parts				600	12,500				2,225
Grounds Maintenance Supplies				75,950	370,930				41,638
Building & Other Maint Supplies				30,875	29,885	1,095			9,535
Small Tools & Minor Equipment	830	5,830	1,975	45,800	9,300	5,950			26,114
Purchases for Resale							22,250		3,750
	<u>1,280</u>	<u>6,755</u>	<u>2,980</u>	<u>270,875</u>	<u>443,645</u>	<u>24,155</u>	<u>28,950</u>	<u>3,000</u>	<u>114,812</u>
<b>Other Services &amp; Charges</b>									
Professional Services	123,996	554	114,100	486,995	30,100	36,860	5,900		8,681
Insurance Services & Premiums									
Utilities	4,500			22,080	28,000	300			18,140
Rents & Leases		32,400		15,000	50,000				28
Structural & Grounds Maintenance				53,000	99,000				
Equipment Maintenance	200	500	200	7,125	5,500	200			350
Other Services & Charges	36,174	15,690	12,405	28,510	12,825	132,605	5,900	2,915	13,393
	<u>164,870</u>	<u>49,144</u>	<u>126,705</u>	<u>612,710</u>	<u>225,425</u>	<u>169,965</u>	<u>11,800</u>	<u>2,915</u>	<u>40,592</u>
<b>Capital Outlay</b>									
Land Purchases									
Operational Improv. & Structures									
Machinery & Equipment									
<b>Preserve / Landfill Improv.</b>									
Preserve & Landfill Improv.									
<b>Other</b>									
Contingencies									
Debt Service / Bond			400						
Transfers Out									
Reserves									
			<u>400</u>						
<b>Total Appropriations</b>	<u><b>654,634</b></u>	<u><b>975,563</b></u>	<u><b>885,816</b></u>	<u><b>2,905,945</b></u>	<u><b>3,344,692</b></u>	<u><b>649,915</b></u>	<u><b>398,706</b></u>	<u><b>301,573</b></u>	<u><b>2,243,055</b></u>

**Forest Preserve DuPage County  
Exhibit "A" to Ordinance # 15-241  
Appropriation Summary  
General Fund  
FY 2015/2016**

Description	Equestrian Center H00	Environ Services I00	Struct Maint J00	Fleet Services J01	General Overhead K00	Kline Creek L00	Fundraising LEG	Admin Services M00
<b>Personal Services</b>								
Direct Compensation	300,040	276,722	1,564,363	823,166		437,318	60,058	102,488
Other Compensation								
Employee Benefits	56,848	56,848	412,148	198,968		85,272	14,212	28,424
	<u>356,888</u>	<u>333,570</u>	<u>1,976,511</u>	<u>1,022,134</u>		<u>522,590</u>	<u>74,270</u>	<u>130,912</u>
<b>Supplies</b>								
Office Supplies & Subscriptions	360	2,035	600	10,500		385	510	24,000
Operating Supplies	57,713	2,640	11,780	11,600	2,500	46,669	235	2,860
Fuel & Lubricants			500	582,000				
Equipment Parts			4,600	362,500		450		
Grounds Maintenance Supplies	6,765		17,100	12,000		6,380		
Building & Other Maint Supplies	7,900	340	179,800	45,450	2,500	4,255		
Small Tools & Minor Equipment	850	500	22,000	50,850	25,000	18,500	400	250
Purchases for Resale	3,300					17,700		
	<u>76,888</u>	<u>5,515</u>	<u>236,380</u>	<u>1,074,900</u>	<u>30,000</u>	<u>94,339</u>	<u>1,145</u>	<u>27,110</u>
<b>Other Services &amp; Charges</b>								
Professional Services	41,755	2,400	52,500	6,500	245,650	60,580	27,250	14,000
Insurance Services & Premiums					125,518			
Utilities	13,580		118,500	25,150	466,980	14,400		
Rents & Leases	4,450		39,000	700		675		103,154
Structural & Grounds Maintenance	1,200		139,650					
Equipment Maintenance		1,650	1,000	116,200		2,625		4,649
Other Services & Charges	2,063	4,745	14,250	21,800		2,854	13,630	86,339
	<u>63,048</u>	<u>8,795</u>	<u>364,900</u>	<u>170,350</u>	<u>838,148</u>	<u>81,134</u>	<u>40,880</u>	<u>208,142</u>
<b>Capital Outlay</b>								
Land Purchases								
Operational Improv. & Structures			435,000	90,000				
Machinery & Equipment			7,500					
			<u>442,500</u>	<u>90,000</u>				
<b>Preserve / Landfill Improv.</b>								
Preserve & Landfill Improv.								
<b>Other</b>								
Contingencies					1,162,000			
Debt Service / Bond								
Transfers Out					316,466			
Reserves								
					<u>1,478,466</u>			
<b>Total Appropriations</b>	<b><u>496,824</u></b>	<b><u>347,880</u></b>	<b><u>3,020,291</u></b>	<b><u>2,357,384</u></b>	<b><u>2,346,614</u></b>	<b><u>698,063</u></b>	<b><u>116,295</u></b>	<b><u>366,164</u></b>

**Forest Preserve DuPage County  
Exhibit "A" to Ordinance # 15-241  
Appropriation Summary  
General Fund  
FY 2015/2016**

Description	Mayslake MAY	Comm & Marketing N00	Visitor Services N01	Volunteer Services N02	Information Tech Q00	Fullersburg Educ Ctr R00	St. James Farm SJF	Law Enforce U00	Total General Fund
<b>Personal Services</b>									
Direct Compensation	276,033	482,586	197,888	121,555	533,582	385,178	281,479	1,933,488	15,513,033
Other Compensation									389,000
Employee Benefits	56,848	99,484	56,848	28,424	113,696	71,060	56,848	369,512	3,638,272
	<u>332,881</u>	<u>582,070</u>	<u>254,736</u>	<u>149,979</u>	<u>647,278</u>	<u>456,238</u>	<u>338,327</u>	<u>2,303,000</u>	<u>19,540,305</u>
<b>Supplies</b>									
Office Supplies & Subscriptions	849	2,509	250	450	2,000	1,450	400	3,315	67,338
Operating Supplies	5,750	2,805	750	63,810	500	33,950	7,955	47,701	473,713
Fuel & Lubricants							1,479		591,179
Equipment Parts							885		383,760
Grounds Maintenance Supplies	1,200					1,050	2,820		535,833
Building & Other Maint Supplies	2,045			225	600	2,325	13,650	5,890	336,370
Small Tools & Minor Equipment	850	4,450	1,000	910	462,514	1,800	2,400	19,570	707,643
Purchases for Resale	1,700	5,150							53,850
	<u>12,394</u>	<u>14,914</u>	<u>2,000</u>	<u>65,395</u>	<u>465,614</u>	<u>40,575</u>	<u>29,589</u>	<u>76,476</u>	<u>3,149,686</u>
<b>Other Services &amp; Charges</b>									
Professional Services	50,517	259,633	15,750	8,825	173,000	24,263	12,805	159,510	1,962,124
Insurance Services & Premiums				3,995					129,513
Utilities	62,900					12,750	15,100		802,380
Rents & Leases	471	5,750				3,500	2,501		257,629
Structural & Grounds Maintenance							4,650		297,500
Equipment Maintenance	750	1,680			78,400	50	610	3,980	225,669
Other Services & Charges	4,900	20,184	1,600	16,704	36,250	4,530	885	50,705	541,856
	<u>119,538</u>	<u>287,247</u>	<u>17,350</u>	<u>29,524</u>	<u>287,650</u>	<u>45,093</u>	<u>36,551</u>	<u>214,195</u>	<u>4,216,671</u>
<b>Capital Outlay</b>									
Land Purchases									
Operational Improv. & Structures									525,000
Machinery & Equipment					300,000				307,500
					<u>300,000</u>				<u>832,500</u>
<b>Preserve / Landfill Improv.</b>									
Preserve & Landfill Improv.									
<b>Other</b>									
Contingencies									1,162,000
Debt Service / Bond									400
Transfers Out									316,466
Reserves							64,795		64,795
							<u>64,795</u>		<u>1,543,661</u>
<b>Total Appropriations</b>	<u><b>464,813</b></u>	<u><b>884,231</b></u>	<u><b>274,086</b></u>	<u><b>244,898</b></u>	<u><b>1,700,542</b></u>	<u><b>541,906</b></u>	<u><b>469,262</b></u>	<u><b>2,593,671</b></u>	<u><b>29,282,823</b></u>



**Forest Preserve DuPage County  
Exhibit "A" to Ordinance # 15-241  
Appropriation Summary  
Tax Supported Funds  
FY 2015/2016**

Description	General 010	Liability 020	IL Municipal Retirement 030	Social Security 035	Audit 040	Zoological 050	Construction & Development 273	Tax Supported Funds Total
<b>Personal Services</b>								
Direct Compensation	15,513,033					660,760	747,411	16,921,204
Other Compensation	389,000							389,000
Employee Benefits	3,638,272	613,057	2,164,294	1,339,024		99,484	156,332	8,010,463
	<u>19,540,305</u>	<u>613,057</u>	<u>2,164,294</u>	<u>1,339,024</u>		<u>760,244</u>	<u>903,743</u>	<u>25,320,667</u>
<b>Supplies</b>								
Office Supplies & Subscriptions	67,338					450	4,400	72,188
Operating Supplies	473,713					85,200	800	559,713
Fuel & Lubricants	591,179							591,179
Equipment Parts	383,760					100		383,860
Grounds Maintenance Supplies	535,833					3,200		539,033
Building & Other Maint Supplies	336,370					15,300		351,670
Small Tools & Minor Equipment	707,643					5,550	4,000	717,193
Purchases for Resale	53,850					9,350		63,200
	<u>3,149,686</u>					<u>119,150</u>	<u>9,200</u>	<u>3,278,036</u>
<b>Other Services &amp; Charges</b>								
Professional Services	1,962,124				37,600	37,600	38,500	2,075,824
Insurance Services & Premiums	129,513	113,087				4,500		247,100
Utilities	802,380					37,700		840,080
Rents & Leases	257,629					450		258,079
Structural & Grounds Maintenance	297,500							297,500
Equipment Maintenance	225,669					250	3,000	228,919
Other Services & Charges	541,856					6,200	27,500	575,556
	<u>4,216,671</u>	<u>113,087</u>			<u>37,600</u>	<u>86,700</u>	<u>69,000</u>	<u>4,523,058</u>
<b>Capital Outlay</b>								
Operational Improv. & Structures	525,000							525,000
Machinery & Equipment	307,500							307,500
	<u>832,500</u>							<u>832,500</u>
<b>Preserve / Landfill Improv.</b>								
Preserve & Landfill Improv.							925,000	925,000
							<u>925,000</u>	<u>925,000</u>
<b>Other</b>								
Contingencies	1,162,000	37,000	35,400	27,000	1,900	42,800	45,600	1,351,700
Debt Service / Bond	400		189,000					189,400
Transfers Out	316,466					18,000		334,466
Reserves	64,795		8,750,000					8,814,795
	<u>1,543,661</u>	<u>37,000</u>	<u>8,974,400</u>	<u>27,000</u>	<u>1,900</u>	<u>60,800</u>	<u>45,600</u>	<u>10,690,361</u>
<b>Total Appropriations</b>	<b><u>29,282,823</u></b>	<b><u>763,144</u></b>	<b><u>11,138,694</u></b>	<b><u>1,366,024</u></b>	<b><u>39,500</u></b>	<b><u>1,026,894</u></b>	<b><u>1,952,543</u></b>	<b><u>45,569,622</u></b>

**Forest Preserve DuPage County  
Exhibit "A" to Ordinance # 15-241  
Appropriation Summary  
Landfill Funds  
FY 2015/2016**

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
<b>Supplies</b>						
Operating Supplies		1,550				1,550
Equipment Parts		1,000				1,000
Grounds Maintenance Supplies		32,250				32,250
Building & Other Maint Supplies		500				500
Small Tools & Minor Equipment		20,815	1,200		1,200	23,215
		56,115	1,200		1,200	58,515
<b>Other Services &amp; Charges</b>						
Professional Services		451,900	37,500		13,542	502,942
Insurance Services & Premiums		100				100
Utilities		32,500				32,500
Rents & Leases		7,200				7,200
Structural & Grounds Maintenance		76,300			135,000	211,300
Equipment Maintenance		7,000				7,000
Other Services & Charges		390,635				390,635
		965,635	37,500		148,542	1,151,677
<b>Preserve / Landfill Improv.</b>						
Preserve & Landfill Improv.		81,800		365,800		447,600
		81,800		365,800		447,600
<b>Other</b>						
Transfers Out	56,917	19,275,000	10,865,800		5,500,000	35,697,717
	56,917	19,275,000	10,865,800		5,500,000	35,697,717
<b>Total Appropriations</b>	<b>56,917</b>	<b>20,378,550</b>	<b>10,904,500</b>	<b>365,800</b>	<b>5,649,742</b>	<b>37,355,509</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: ALL

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
1110 Regular Salaries and Wages	14,682,981	14,817,994	15,063,372	14,861,580	14,014,901
1120 Overtime	138,704	126,446	129,329	84,958	128,604
1130 Temporary Salaries and Wages	658,595	441,981	610,198	508,692	657,772
1140 Part-Time Help	689,589	647,342	744,679	628,192	696,756
1150 Holiday Pay	20,000	8,878	15,000	14,025	15,000
1210 Commissioners and Officers	444,568	446,267	416,335	402,571	389,000
1245 Sick Leave Payments	94,800	3,990		69,964	
1250 Vacation Payments	152,403	125,817		122,231	
1255 Employee Retention Payments	35,000	126,297		892,724	
1320 Employee Medical and Dental Insurance	3,953,400	3,655,396	3,474,105	3,625,042	3,638,272
<b>Salaries Total</b>	<b>20,870,040</b>	<b>20,400,408</b>	<b>20,453,018</b>	<b>21,209,979</b>	<b>19,540,305</b>
<b>Supplies</b>					
2100 Office Supplies, Books and Subscriptions	116,296	67,182	87,758	70,313	67,338
2200 Operating Supplies	545,242	417,564	539,164	481,779	473,713
2300 Fuel and Lubricants	668,815	604,926	671,555	545,308	591,179
2400 Equipment Parts	386,177	378,393	398,350	378,929	383,760
2500 Grounds Maintenance Supplies	564,090	459,327	562,040	514,365	535,833
2600 Building and Other Maintenance Supplies	343,228	306,159	318,214	284,844	336,370
2700 Small Tools and Minor Equipment	329,960	280,690	338,303	331,248	707,643
2800 Purchases for Resale	62,325	35,720	48,000	44,700	49,450
2801 Sales Tax	7,450	5,418	6,810	5,522	4,400
<b>Supplies Total</b>	<b>3,023,583</b>	<b>2,555,379</b>	<b>2,970,194</b>	<b>2,657,008</b>	<b>3,149,686</b>
<b>Services</b>					
3100 Professional Services	2,612,308	2,032,074	1,961,622	1,596,068	1,762,124
3105 Legal Services	371,000	215,051	300,000	285,000	200,000
3300 Insurance Services and Premiums	124,208	139,940	130,898	110,727	129,513
3400 Utilities	808,923	735,931	680,440	745,637	802,380
3500 Rents and Leases	249,599	195,165	266,572	284,838	257,629
3600 Structural/Grounds Repair and Maintenance Services	569,260	294,524	588,810	382,792	297,500

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: ALL

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
3800 Equipment Repair and Maintenance Services	489,297	408,709	528,291	493,373	225,669
3900 Other Services and Charges	304,843	210,461	282,182	212,222	233,940
3902 Commissioners Expenses	9,570	5,149	12,430	4,200	8,660
3903 Training and Development	136,444	91,891	181,221	111,855	299,256
<b>Services Total</b>	<b>5,675,452</b>	<b>4,328,895</b>	<b>4,932,466</b>	<b>4,226,712</b>	<b>4,216,671</b>
<b>Capital</b>					
4100 Land	330,000	85,328			
4102 Legal Fees Related to Land Purchases		6,658			
4200 Operational Improvements and Structures	74,000	(38,940)	70,000	51,010	525,000
4300 Machinery and Equipment	347,850	110,413	515,700	321,750	307,500
<b>Capital Total</b>	<b>751,850</b>	<b>163,459</b>	<b>585,700</b>	<b>372,760</b>	<b>832,500</b>
<b>Planning Recreational</b>					
5121 Structures - Fullersburg Woods	42,196	37,896	40,000		
<b>Planning Recreational Total</b>	<b>42,196</b>	<b>37,896</b>	<b>40,000</b>		
<b>Planning Conserv &amp; Water Mgmt Impr</b>					
<b>Landfill</b>					
<b>Miscellaneous</b>					
9000 Contingency	423,959		1,180,000		1,162,000
9103 Fiscal Agent Fees	400		400	200	400
9300 Transfers Out	865,828	218,540	580,133	63,500	316,466
9400 Reserves	547,345		325,056	50,000	64,795
<b>Miscellaneous Total</b>	<b>1,837,532</b>	<b>218,540</b>	<b>2,085,589</b>	<b>113,700</b>	<b>1,543,661</b>
<b>Expense Total</b>	<b>32,200,653</b>	<b>27,704,577</b>	<b>31,066,967</b>	<b>28,580,159</b>	<b>29,282,823</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: A00 COMMISSION & OFFICERS

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
1210 Commissioners and Officers	444,568	446,267	416,335	402,571	389,000
1320 Employee Medical and Dental Insurance	100,632	93,046	88,432	92,295	99,484
<b>Salaries Total</b>	<b>545,200</b>	<b>539,313</b>	<b>504,767</b>	<b>494,866</b>	<b>488,484</b>
<b>Supplies</b>					
2100 Office Supplies, Books and Subscriptions	300	500	300	250	150
2200 Operating Supplies	300	192	300	212	300
2700 Small Tools and Minor Equipment	1,950	110	450	1,260	830
<b>Supplies Total</b>	<b>2,550</b>	<b>802</b>	<b>1,050</b>	<b>1,722</b>	<b>1,280</b>
<b>Services</b>					
3100 Professional Services	93,000	97,028	99,000	129,050	123,996
3400 Utilities	6,200	4,223	6,000	4,140	4,500
3800 Equipment Repair and Maintenance Services	1,150	885	250		200
3900 Other Services and Charges	17,875	12,729	17,335	10,925	27,514
3902 Commissioners Expenses	9,570	5,149	12,430	4,200	8,660
<b>Services Total</b>	<b>127,795</b>	<b>120,014</b>	<b>135,015</b>	<b>148,315</b>	<b>164,870</b>
<b>Capital</b>					
<b>Planning Recreational</b>					
<b>Planning Conserv &amp; Water Mgmt Impr</b>					
<b>Landfill</b>					
<b>Miscellaneous</b>					
<b>Expense Total</b>	<b>675,545</b>	<b>660,129</b>	<b>640,832</b>	<b>644,903</b>	<b>654,634</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: B00 EXECUTIVE OFFICE

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
1110 Regular Salaries and Wages	623,898	578,191	665,437	555,000	767,036
1130 Temporary Salaries and Wages	5,500	632	1,000	1,000	
1140 Part-Time Help					24,720
1245 Sick Leave Payments	4,500				
1250 Vacation Payments	19,000	18,931		17,747	
1255 Employee Retention Payments				27,855	
1320 Employee Medical and Dental Insurance	100,632	93,046	88,432	92,295	127,908
<b>Salaries Total</b>	<b>753,530</b>	<b>690,800</b>	<b>754,869</b>	<b>693,897</b>	<b>919,664</b>
<b>Supplies</b>					
2100 Office Supplies, Books and Subscriptions	3,722	4,186	3,720	3,600	655
2200 Operating Supplies	270	223	270	249	270
2700 Small Tools and Minor Equipment	2,050	2,338	550	5,830	5,830
<b>Supplies Total</b>	<b>6,042</b>	<b>6,747</b>	<b>4,540</b>	<b>9,679</b>	<b>6,755</b>
<b>Services</b>					
3100 Professional Services	7,280	14,195	32,650	30,000	554
3500 Rents and Leases	33,000	36,558	35,000	37,000	32,400
3800 Equipment Repair and Maintenance Services	1,820	1,594	1,979	1,800	500
3900 Other Services and Charges	9,468	6,202	10,400	9,150	10,225
3903 Training and Development	4,245	1,681	4,745	565	5,465
<b>Services Total</b>	<b>55,813</b>	<b>60,230</b>	<b>84,774</b>	<b>78,515</b>	<b>49,144</b>
<b>Capital</b>					
<b>Planning Recreational</b>					
<b>Planning Conserv &amp; Water Mgmt Impr</b>					
<b>Landfill</b>					

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: B00 EXECUTIVE OFFICE

	FY 13/14		FY 14/15		FY 15/16
	<u>Budget 2014</u>	<u>Actual 2014</u>	<u>Budget 2015</u>	<u>Estimate 2015</u>	<u>Budget 2016</u>
<b>Miscellaneous</b>					
9400 Reserves	50,000		50,000	50,000	
<b>Miscellaneous Total</b>	<u>50,000</u>		<u>50,000</u>	<u>50,000</u>	
<b>Expense Total</b>	<u>865,385</u>	<u>757,777</u>	<u>894,183</u>	<u>832,091</u>	<u>975,563</u>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: C00 FINANCE

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
1110 Regular Salaries and Wages	643,870	689,836	692,028	750,888	613,611
1120 Overtime				26	
1130 Temporary Salaries and Wages	6,000	726			
1250 Vacation Payments	15,000	12,806		5,585	
1255 Employee Retention Payments				98,766	
1320 Employee Medical and Dental Insurance	186,888	172,801	164,232	171,405	142,120
<b>Salaries Total</b>	<b>851,758</b>	<b>876,169</b>	<b>856,260</b>	<b>1,026,670</b>	<b>755,731</b>
<b>Supplies</b>					
2100 Office Supplies, Books and Subscriptions	1,125	933	850	876	850
2200 Operating Supplies	250	74	130	140	155
2600 Building and Other Maintenance Supplies	50		50	30	
2700 Small Tools and Minor Equipment	2,150	2,310	1,950	2,000	1,975
<b>Supplies Total</b>	<b>3,575</b>	<b>3,317</b>	<b>2,980</b>	<b>3,046</b>	<b>2,980</b>
<b>Services</b>					
3100 Professional Services	145,700	112,089	139,100	159,100	114,100
3800 Equipment Repair and Maintenance Services	12,850	10,467	12,600	8,200	200
3900 Other Services and Charges	2,870	1,642	2,395	2,870	2,655
3903 Training and Development	2,000	847	4,000	1,750	9,750
<b>Services Total</b>	<b>163,420</b>	<b>125,045</b>	<b>158,095</b>	<b>171,920</b>	<b>126,705</b>
<b>Capital</b>					
<b>Planning Recreational</b>					
<b>Planning Conserv &amp; Water Mgmt Impr</b>					
<b>Landfill</b>					



**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: C00 FINANCE

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>Miscellaneous</b>					
9103 Fiscal Agent Fees	400		400	200	400
<b>Miscellaneous Total</b>	<b>400</b>		<b>400</b>	<b>200</b>	<b>400</b>
<b>Expense Total</b>	<b>1,019,153</b>	<b>1,004,531</b>	<b>1,017,735</b>	<b>1,201,836</b>	<b>885,816</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: D00 NATURAL RESOURCES

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
1110 Regular Salaries and Wages	1,398,462	1,406,754	1,431,202	1,401,100	1,487,450
1120 Overtime	10,600	8,477	11,100	9,016	11,500
1130 Temporary Salaries and Wages	154,880	91,067	134,450	100,000	137,300
1140 Part-Time Help	49,621	15,115	43,071	16,000	16,598
1245 Sick Leave Payments	24,800			5,444	
1250 Vacation Payments	7,000	6,997		8,122	
1255 Employee Retention Payments				51,524	
1320 Employee Medical and Dental Insurance	359,400	332,309	315,827	329,625	369,512
<b>Salaries Total</b>	<b>2,004,763</b>	<b>1,860,719</b>	<b>1,935,650</b>	<b>1,920,831</b>	<b>2,022,360</b>
<b>Supplies</b>					
2100 Office Supplies, Books and Subscriptions	12,450	3,713	7,500	10,091	5,850
2200 Operating Supplies	134,697	87,891	118,330	96,773	106,800
2300 Fuel and Lubricants	4,000	6,556	5,000	5,000	5,000
2400 Equipment Parts	7,900	7,311	3,250	1,325	600
2500 Grounds Maintenance Supplies	93,350	48,407	86,650	66,000	75,950
2600 Building and Other Maintenance Supplies	30,990	28,623	31,595	17,824	30,875
2700 Small Tools and Minor Equipment	22,600	22,603	25,905	16,292	45,800
<b>Supplies Total</b>	<b>305,987</b>	<b>205,104</b>	<b>278,230</b>	<b>213,305</b>	<b>270,875</b>
<b>Services</b>					
3100 Professional Services	1,017,946	943,601	527,085	308,550	486,995
3400 Utilities	26,700	20,076	26,700	21,093	22,080
3500 Rents and Leases	4,000	6,256	15,050	12,000	15,000
3600 Structural/Grounds Repair and Maintenance Services	50,000	1,222	50,000	50,675	53,000
3800 Equipment Repair and Maintenance Services	9,220	16,760	15,800	19,300	7,125
3900 Other Services and Charges	6,480	3,199	8,845	3,927	3,960
3903 Training and Development	24,980	14,498	29,800	25,125	24,550
<b>Services Total</b>	<b>1,139,326</b>	<b>1,005,612</b>	<b>673,280</b>	<b>440,670</b>	<b>612,710</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: D00 NATURAL RESOURCES

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>Capital</b>					
4300 Machinery and Equipment	55,000	29,995	24,200	5,200	
<b>Capital Total</b>	<b>55,000</b>	<b>29,995</b>	<b>24,200</b>	<b>5,200</b>	
<b>Planning Recreational</b>					
<b>Planning Conserv &amp; Water Mgmt Impr</b>					
<b>Landfill</b>					
<b>Miscellaneous</b>					
9300 Transfers Out	65,478				
9400 Reserves	281,000		86,000		
<b>Miscellaneous Total</b>	<b>346,478</b>		<b>86,000</b>		
<b>Expense Total</b>	<b>3,851,554</b>	<b>3,101,430</b>	<b>2,997,360</b>	<b>2,580,006</b>	<b>2,905,945</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: D11 GROUNDS MAINTENANCE

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
1110 Regular Salaries and Wages	2,021,636	2,082,639	2,071,755	2,071,755	1,993,076
1120 Overtime	13,625	29,991	13,000	8,200	10,000
1130 Temporary Salaries and Wages	57,680	27,115	48,600	30,500	43,560
1140 Part-Time Help	16,750	17,614	17,195	17,195	17,870
1245 Sick Leave Payments	52,000	3,040		20,129	
1250 Vacation Payments	39,000	16,453		17,847	
1255 Employee Retention Payments	35,000	77,185		786	
1320 Employee Medical and Dental Insurance	618,168	570,219	543,222	566,955	611,116
<b>Salaries Total</b>	<b>2,853,859</b>	<b>2,824,256</b>	<b>2,693,772</b>	<b>2,733,367</b>	<b>2,675,622</b>
<b>Supplies</b>					
2100 Office Supplies, Books and Subscriptions	2,400	2,012	2,400	2,250	2,400
2200 Operating Supplies	23,375	15,538	20,750	17,549	18,630
2300 Fuel and Lubricants	720	478	330	285	
2400 Equipment Parts	14,375	9,946	13,275	13,000	12,500
2500 Grounds Maintenance Supplies	386,365	339,876	385,400	363,416	370,930
2600 Building and Other Maintenance Supplies	33,885	23,315	30,180	26,065	29,885
2700 Small Tools and Minor Equipment	14,425	7,472	9,125	7,110	9,300
<b>Supplies Total</b>	<b>475,545</b>	<b>398,637</b>	<b>461,460</b>	<b>429,675</b>	<b>443,645</b>
<b>Services</b>					
3100 Professional Services	36,990	21,918	37,460	22,050	30,100
3400 Utilities	73,000	50,826	62,500	53,000	28,000
3500 Rents and Leases	66,900	35,572	70,900	45,035	50,000
3600 Structural/Grounds Repair and Maintenance Services	67,910	24,602	63,100	48,000	99,000
3800 Equipment Repair and Maintenance Services	5,000	197	5,500	3,100	5,500
3900 Other Services and Charges	2,505	4,654	4,205	3,239	5,975
3903 Training and Development	6,425	2,995	4,675	4,050	6,850
<b>Services Total</b>	<b>258,730</b>	<b>140,764</b>	<b>248,340</b>	<b>178,474</b>	<b>225,425</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: D11 GROUNDS MAINTENANCE

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>Capital</b>					
4300 Machinery and Equipment	5,895	5,753			
<b>Capital Total</b>	<b>5,895</b>	<b>5,753</b>			
 <b>Planning Recreational</b>					
 <b>Planning Conserv &amp; Water Mgmt Impr</b>					
 <b>Landfill</b>					
 <b>Miscellaneous</b>					
 <b>Expense Total</b>	<b>3,594,029</b>	<b>3,369,410</b>	<b>3,403,572</b>	<b>3,341,516</b>	<b>3,344,692</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: E00 HUMAN RESOURCES

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
1110 Regular Salaries and Wages	550,265	549,229	375,388	396,584	338,795
1120 Overtime	3,650	711	1,000	2,000	2,000
1130 Temporary Salaries and Wages	18,660	18,730	5,500	5,500	7,480
1140 Part-Time Help	88,038	89,403	90,377	69,594	22,248
1250 Vacation Payments	4,000	10,044		4,777	
1255 Employee Retention Payments				112,111	
1320 Employee Medical and Dental Insurance	129,384	119,631	75,798	79,110	85,272
<b>Salaries Total</b>	<b>793,997</b>	<b>787,748</b>	<b>548,063</b>	<b>669,676</b>	<b>455,795</b>
<b>Supplies</b>					
2100 Office Supplies, Books and Subscriptions	4,302	3,500	2,399	2,302	2,320
2200 Operating Supplies	46,032	25,553	11,292	13,947	14,790
2600 Building and Other Maintenance Supplies	2,110	1,430	1,190	619	1,095
2700 Small Tools and Minor Equipment	10,463	8,798	11,068	2,237	5,950
<b>Supplies Total</b>	<b>62,907</b>	<b>39,281</b>	<b>25,949</b>	<b>19,105</b>	<b>24,155</b>
<b>Services</b>					
3100 Professional Services	138,785	84,139	35,004	51,638	36,860
3300 Insurance Services and Premiums	3,259	3,748			
3400 Utilities	360		300		300
3800 Equipment Repair and Maintenance Services	4,617	4,420	235		200
3900 Other Services and Charges	51,141	28,682	49,212	29,173	38,125
3903 Training and Development	6,270	3,124	6,526	3,781	94,480
<b>Services Total</b>	<b>204,432</b>	<b>124,113</b>	<b>91,277</b>	<b>84,592</b>	<b>169,965</b>
<b>Capital</b>					
<b>Planning Recreational</b>					
<b>Planning Conserv &amp; Water Mgmt Impr</b>					

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: E00 HUMAN RESOURCES

	FY 13/14		FY 14/15		FY 15/16
	<u>Budget 2014</u>	<u>Actual 2014</u>	<u>Budget 2015</u>	<u>Estimate 2015</u>	<u>Budget 2016</u>
<b>Landfill</b>					
<b>Miscellaneous</b>					
9400 Reserves	10,000				
<b>Miscellaneous Total</b>	<u>10,000</u>				
<b>Expense Total</b>	<u>1,071,336</u>	<u>951,142</u>	<u>665,289</u>	<u>773,373</u>	<u>649,915</u>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: ED1 EDUCATION

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
1110 Regular Salaries and Wages	344,428	362,185	353,580	318,021	242,831
1120 Overtime		183			
1130 Temporary Salaries and Wages	4,400	3,669	4,400	3,500	
1140 Part-Time Help	31,066	38,511	31,892	57,698	58,277
1250 Vacation Payments	2,546	2,610		2,688	
1255 Employee Retention Payments				44,304	
1320 Employee Medical and Dental Insurance	71,880	66,462	63,166	65,092	56,848
<b>Salaries Total</b>	<b>454,320</b>	<b>473,620</b>	<b>453,038</b>	<b>491,303</b>	<b>357,956</b>
<b>Supplies</b>					
2100 Office Supplies, Books and Subscriptions	801	2,016	2,500	1,396	1,850
2200 Operating Supplies	7,599	11,323	7,600	9,271	4,850
2700 Small Tools and Minor Equipment	3,150	2,038			
2800 Purchases for Resale	25,000	14,333	20,000	20,000	20,000
2801 Sales Tax	2,800	2,341	2,660	2,660	2,250
<b>Supplies Total</b>	<b>39,350</b>	<b>32,051</b>	<b>32,760</b>	<b>33,327</b>	<b>28,950</b>
<b>Services</b>					
3100 Professional Services	10,600	6,391	24,900	5,943	5,900
3900 Other Services and Charges	2,226	908	1,226	785	1,000
3903 Training and Development	2,000	553	5,400	1,000	4,900
<b>Services Total</b>	<b>14,826</b>	<b>7,852</b>	<b>31,526</b>	<b>7,728</b>	<b>11,800</b>
<b>Capital</b>					
<b>Planning Recreational</b>					
<b>Planning Conserv &amp; Water Mgmt Impr</b>					
<b>Landfill</b>					



**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: ED1 EDUCATION

	FY 13/14		FY 14/15		FY 15/16
	<u>Budget 2014</u>	<u>Actual 2014</u>	<u>Budget 2015</u>	<u>Estimate 2015</u>	<u>Budget 2016</u>
<b>Miscellaneous</b>					
9400 Reserves	27,850				
<b>Miscellaneous Total</b>	<u>27,850</u>				
<b>Expense Total</b>	<u>536,346</u>	<u>513,523</u>	<u>517,324</u>	<u>532,358</u>	<u>398,706</u>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: F00 LAND PRESERVATION

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
1110 Regular Salaries and Wages	318,813	316,807	284,090	275,000	230,817
1140 Part-Time Help	20,811	21,884	21,364	21,364	22,205
1250 Vacation Payments	4,200	3,668		1,913	
1255 Employee Retention Payments				25,424	
1320 Employee Medical and Dental Insurance	71,880	66,462	50,532	52,740	42,636
<b>Salaries Total</b>	<b>415,704</b>	<b>408,821</b>	<b>355,986</b>	<b>376,441</b>	<b>295,658</b>
<b>Supplies</b>					
2100 Office Supplies, Books and Subscriptions	2,000	2,080	3,000	3,000	3,000
2200 Operating Supplies	66		44	11	
<b>Supplies Total</b>	<b>2,066</b>	<b>2,080</b>	<b>3,044</b>	<b>3,011</b>	<b>3,000</b>
<b>Services</b>					
3900 Other Services and Charges	2,730	2,361	2,515	2,515	2,515
3903 Training and Development	300	200	400	400	400
<b>Services Total</b>	<b>3,030</b>	<b>2,561</b>	<b>2,915</b>	<b>2,915</b>	<b>2,915</b>
<b>Capital</b>					
4100 Land	330,000	85,328			
4102 Legal Fees Related to Land Purchases		6,658			
<b>Capital Total</b>	<b>330,000</b>	<b>91,986</b>			
<b>Planning Recreational</b>					
<b>Planning Conserv &amp; Water Mgmt Impr</b>					
<b>Landfill</b>					
<b>Miscellaneous</b>					

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: F00 LAND PRESERVATION

	FY 13/14		FY 14/15		FY 15/16
<b>Expense Total</b>	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
	750,800	505,448	361,945	382,367	301,573

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: G00 WEST & EAST SECTORS

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
1110 Regular Salaries and Wages	1,748,921	1,712,417	1,621,202	1,520,662	1,381,554
1120 Overtime	13,600	5,524	6,000	4,381	5,500
1130 Temporary Salaries and Wages	192,800	161,475	181,440	179,001	224,160
1140 Part-Time Help	90,194	79,998	94,432	72,939	78,501
1245 Sick Leave Payments	2,000				
1250 Vacation Payments	26,000	16,634		12,988	
1255 Employee Retention Payments				132,220	
1320 Employee Medical and Dental Insurance	517,536	479,877	404,262	421,920	397,936
<b>Salaries Total</b>	<b>2,591,051</b>	<b>2,455,925</b>	<b>2,307,336</b>	<b>2,344,111</b>	<b>2,087,651</b>
<b>Supplies</b>					
2100 Office Supplies, Books and Subscriptions	430	1,152	650	600	650
2200 Operating Supplies	25,738	22,602	24,720	22,917	28,700
2300 Fuel and Lubricants	1,705	2,095	2,000	1,828	2,200
2400 Equipment Parts	2,225	679	13,325	16,400	2,225
2500 Grounds Maintenance Supplies	36,200	33,990	38,090	37,910	41,638
2600 Building and Other Maintenance Supplies	13,566	8,370	10,247	9,672	9,535
2700 Small Tools and Minor Equipment	28,490	16,097	23,305	22,018	26,114
2800 Purchases for Resale	8,600	3,372	3,400	3,400	3,750
2801 Sales Tax	800	360	800	600	
<b>Supplies Total</b>	<b>117,754</b>	<b>88,717</b>	<b>116,537</b>	<b>115,345</b>	<b>114,812</b>
<b>Services</b>					
3100 Professional Services	30,871	27,324	13,388	16,282	8,681
3400 Utilities	20,640	19,652	18,040	17,487	18,140
3500 Rents and Leases	498	326	236	100	28
3800 Equipment Repair and Maintenance Services	4,650	6,503	3,000	3,341	350
3900 Other Services and Charges	2,689	1,712	2,575	2,340	2,683
3903 Training and Development	9,200	4,642	10,555	8,000	10,710
<b>Services Total</b>	<b>68,548</b>	<b>60,159</b>	<b>47,794</b>	<b>47,550</b>	<b>40,592</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: G00 WEST & EAST SECTORS

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>Capital</b>					
<b>Planning Recreational</b>					
<b>Planning Conserv &amp; Water Mgmt Impr</b>					
<b>Landfill</b>					
<b>Miscellaneous</b>					
<b>Expense Total</b>	<b>2,777,353</b>	<b>2,604,801</b>	<b>2,471,667</b>	<b>2,507,006</b>	<b>2,243,055</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: H00 EQUESTRIAN CENTER

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
1110 Regular Salaries and Wages	259,878	188,586	178,532	178,532	160,777
1120 Overtime	3,500	11,900	3,500	12,562	3,500
1130 Temporary Salaries and Wages	35,504	29,788	35,504	30,000	35,504
1140 Part-Time Help	57,815	59,160	127,287	80,000	100,259
1150 Holiday Pay		174			
1250 Vacation Payments	1,500	1,907		1,609	
1255 Employee Retention Payments		15,665			
1320 Employee Medical and Dental Insurance	86,256	80,838	63,166	52,740	56,848
<b>Salaries Total</b>	<b>444,453</b>	<b>388,018</b>	<b>407,989</b>	<b>355,443</b>	<b>356,888</b>
<b>Supplies</b>					
2100 Office Supplies, Books and Subscriptions	845	642	860	350	360
2200 Operating Supplies	52,917	59,645	70,067	62,633	57,713
2300 Fuel and Lubricants				100	
2400 Equipment Parts	200	143	100	200	
2500 Grounds Maintenance Supplies	9,075	4,416	9,285	6,445	6,765
2600 Building and Other Maintenance Supplies	13,203	7,251	1,855	3,510	7,900
2700 Small Tools and Minor Equipment	2,465	2,308	800	740	850
2800 Purchases for Resale	2,000	1,031	2,000	2,000	3,300
2801 Sales Tax	200	257	200	200	
<b>Supplies Total</b>	<b>80,905</b>	<b>75,693</b>	<b>85,167</b>	<b>76,178</b>	<b>76,888</b>
<b>Services</b>					
3100 Professional Services	34,820	68,197	59,920	43,500	41,755
3300 Insurance Services and Premiums	2,600	2,203	3,000	2,500	
3400 Utilities	10,635	11,666	13,160	12,460	13,580
3500 Rents and Leases	4,600	4,094	4,400	3,980	4,450
3600 Structural/Grounds Repair and Maintenance Services	1,200	975	1,000	1,254	1,200
3800 Equipment Repair and Maintenance Services	700	210	400		
3900 Other Services and Charges	1,373	372	853	205	563
3903 Training and Development	3,500		3,500		1,500

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: H00 EQUESTRIAN CENTER

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>Services Total</b>	<b>59,428</b>	<b>87,717</b>	<b>86,233</b>	<b>63,899</b>	<b>63,048</b>
<b>Capital</b>					
<b>Planning Recreational</b>					
<b>Planning Conserv &amp; Water Mgmt Impr</b>					
<b>Landfill</b>					
<b>Miscellaneous</b>					
9400 Reserves	23,000				
<b>Miscellaneous Total</b>	<b>23,000</b>				
<b>Expense Total</b>	<b>607,786</b>	<b>551,428</b>	<b>579,389</b>	<b>495,520</b>	<b>496,824</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: 100 ENVIRONMENTAL SVCS

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
1110 Regular Salaries and Wages	398,296	431,027	404,873	460,000	275,597
1120 Overtime	500	20		1,000	1,125
1250 Vacation Payments	1,750	1,032		1,063	
1255 Employee Retention Payments				53,288	
1320 Employee Medical and Dental Insurance	86,256	79,754	75,799	79,110	56,848
<b>Salaries Total</b>	<b>486,802</b>	<b>511,833</b>	<b>480,672</b>	<b>594,461</b>	<b>333,570</b>
<b>Supplies</b>					
2100 Office Supplies, Books and Subscriptions	4,031	2,047	2,144	2,035	2,035
2200 Operating Supplies	2,750	1,242	1,800	2,260	2,640
2300 Fuel and Lubricants		11			
2400 Equipment Parts	100	101	110	178	
2500 Grounds Maintenance Supplies				21	
2600 Building and Other Maintenance Supplies	1,000	643	450	399	340
2700 Small Tools and Minor Equipment	2,650	2,774	500	1,434	500
<b>Supplies Total</b>	<b>10,531</b>	<b>6,818</b>	<b>5,004</b>	<b>6,327</b>	<b>5,515</b>
<b>Services</b>					
3100 Professional Services	15,400	320	2,400		2,400
3500 Rents and Leases	200	48		48	
3800 Equipment Repair and Maintenance Services	150		1,650	1,650	1,650
3900 Other Services and Charges	3,815		4,275	4,400	845
3903 Training and Development	200	427	200	200	3,900
<b>Services Total</b>	<b>19,765</b>	<b>795</b>	<b>8,525</b>	<b>6,298</b>	<b>8,795</b>
<b>Capital</b>					
<b>Planning Recreational</b>					
<b>Planning Conserv &amp; Water Mgmt Impr</b>					



**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: 100 ENVIRONMENTAL SVCS

	FY 13/14		FY 14/15		FY 15/16
	<u>Budget 2014</u>	<u>Actual 2014</u>	<u>Budget 2015</u>	<u>Estimate 2015</u>	<u>Budget 2016</u>
<b>Landfill</b>	_____	_____	_____	_____	_____
<b>Miscellaneous</b>	_____	_____	_____	_____	_____
<b>Expense Total</b>	<b>517,098</b>	<b>519,446</b>	<b>494,201</b>	<b>607,086</b>	<b>347,880</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: J00 STRUCTURAL MAINT

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
1110 Regular Salaries and Wages	1,552,093	1,537,746	1,602,264	1,515,000	1,480,662
1120 Overtime	2,000	2,024	2,000	1,500	2,000
1130 Temporary Salaries and Wages	15,600	11,863	21,600	17,000	20,000
1140 Part-Time Help	32,126	295		8,850	61,701
1245 Sick Leave Payments	1,000			1,307	
1250 Vacation Payments	2,696	7,409		14,809	
1255 Employee Retention Payments		14,910		64,487	
1320 Employee Medical and Dental Insurance	445,656	412,063	404,254	421,920	412,148
<b>Salaries Total</b>	<b>2,051,171</b>	<b>1,986,310</b>	<b>2,030,118</b>	<b>2,044,873</b>	<b>1,976,511</b>
<b>Supplies</b>					
2100 Office Supplies, Books and Subscriptions	225	236	300	280	600
2200 Operating Supplies	46,800	38,765	42,200	40,660	11,780
2300 Fuel and Lubricants	600	347	550	525	500
2400 Equipment Parts	4,150	3,971	4,600	4,600	4,600
2500 Grounds Maintenance Supplies	15,030	12,023	18,200	18,999	17,100
2600 Building and Other Maintenance Supplies	154,300	156,008	154,600	153,950	179,800
2700 Small Tools and Minor Equipment	14,850	14,342	16,125	15,448	22,000
<b>Supplies Total</b>	<b>235,955</b>	<b>225,692</b>	<b>236,575</b>	<b>234,462</b>	<b>236,380</b>
<b>Services</b>					
3100 Professional Services	56,034	34,829	59,720	52,820	52,500
3400 Utilities	61,600	56,319	59,500	58,500	118,500
3500 Rents and Leases	600	686	2,500	3,000	39,000
3600 Structural/Grounds Repair and Maintenance Services	292,530	262,902	324,800	259,413	139,650
3800 Equipment Repair and Maintenance Services	2,500	1,149	2,000	1,696	1,000
3900 Other Services and Charges	2,000	1,880	2,000	1,125	1,600
3903 Training and Development	4,000	2,405	6,650	6,500	12,650
<b>Services Total</b>	<b>419,264</b>	<b>360,170</b>	<b>457,170</b>	<b>383,054</b>	<b>364,900</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: J00 STRUCTURAL MAINT

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>Capital</b>					
4200 Operational Improvements and Structures					435,000
4300 Machinery and Equipment	8,000	7,195			7,500
<b>Capital Total</b>	<b>8,000</b>	<b>7,195</b>			<b>442,500</b>
<b>Planning Recreational</b>					
<b>Planning Conserv &amp; Water Mgmt Impr</b>					
<b>Landfill</b>					
<b>Miscellaneous</b>					
<b>Expense Total</b>	<b>2,714,390</b>	<b>2,579,367</b>	<b>2,723,863</b>	<b>2,662,389</b>	<b>3,020,291</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: J01 FLEET SERVICES

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
1110 Regular Salaries and Wages	781,433	814,314	803,264	814,360	806,666
1120 Overtime	2,000	2,246	3,000	1,200	1,500
1130 Temporary Salaries and Wages	42,100	7,953	24,000	10,704	15,000
1245 Sick Leave Payments	2,000	950		38,717	
1250 Vacation Payments	2,211	2,188		2,288	
1255 Employee Retention Payments				38,039	
1320 Employee Medical and Dental Insurance	201,264	186,093	176,865	184,590	198,968
<b>Salaries Total</b>	<b>1,031,008</b>	<b>1,013,744</b>	<b>1,007,129</b>	<b>1,089,898</b>	<b>1,022,134</b>
<b>Supplies</b>					
2100 Office Supplies, Books and Subscriptions	11,500	6,022	11,000	9,418	10,500
2200 Operating Supplies	16,600	10,933	13,000	9,915	11,600
2300 Fuel and Lubricants	660,000	594,078	662,000	535,970	582,000
2400 Equipment Parts	356,177	355,388	362,100	342,436	362,500
2500 Grounds Maintenance Supplies	12,000	12,927	14,000	11,388	12,000
2600 Building and Other Maintenance Supplies	51,400	44,281	47,300	40,677	45,450
2700 Small Tools and Minor Equipment	44,110	37,419	46,300	43,920	50,850
<b>Supplies Total</b>	<b>1,151,787</b>	<b>1,061,048</b>	<b>1,155,700</b>	<b>993,724</b>	<b>1,074,900</b>
<b>Services</b>					
3100 Professional Services	2,950	550	2,450	2,361	6,500
3400 Utilities	30,300	26,751	24,300	23,800	25,150
3500 Rents and Leases	750	545	700	587	700
3600 Structural/Grounds Repair and Maintenance Services	150				
3800 Equipment Repair and Maintenance Services	135,960	98,038	134,100	118,908	116,200
3900 Other Services and Charges	7,525	10,771	10,950	9,115	11,100
3903 Training and Development	5,000	4,254	6,000	4,413	10,700
<b>Services Total</b>	<b>182,635</b>	<b>140,909</b>	<b>178,500</b>	<b>159,184</b>	<b>170,350</b>
<b>Capital</b>					

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: J01 FLEET SERVICES

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
4200 Operational Improvements and Structures	74,000	(38,940)	70,000	51,010	90,000
4300 Machinery and Equipment	7,300	7,304			
<b>Capital Total</b>	<b>81,300</b>	<b>(31,636)</b>	<b>70,000</b>	<b>51,010</b>	<b>90,000</b>
<b>Planning Recreational</b>					
<b>Planning Conserv &amp; Water Mgmt Impr</b>					
<b>Landfill</b>					
<b>Miscellaneous</b>					
9400 Reserves			108,261		
<b>Miscellaneous Total</b>			<b>108,261</b>		
<b>Expense Total</b>	<b>2,446,730</b>	<b>2,184,065</b>	<b>2,519,590</b>	<b>2,293,816</b>	<b>2,357,384</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: K00 GENERAL OVERHEAD

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
<b>Supplies</b>					
2100 Office Supplies, Books and Subscriptions	200		50		
2200 Operating Supplies	3,000	2,398	2,500	2,400	2,500
2600 Building and Other Maintenance Supplies	2,500	7,121	2,500		2,500
2700 Small Tools and Minor Equipment	500	35	500	32,000	25,000
<b>Supplies Total</b>	<b>6,200</b>	<b>9,554</b>	<b>5,550</b>	<b>34,400</b>	<b>30,000</b>
<b>Services</b>					
3100 Professional Services	38,840	15,101	36,140	27,500	45,650
3105 Legal Services	371,000	215,051	300,000	285,000	200,000
3300 Insurance Services and Premiums	88,335	102,480	123,632	103,961	125,518
3400 Utilities	444,000	400,536	336,500	437,000	466,980
3500 Rents and Leases	725	837	600	600	
3600 Structural/Grounds Repair and Maintenance Services	10,000		10,000		
3900 Other Services and Charges	2,000				
<b>Services Total</b>	<b>954,900</b>	<b>734,005</b>	<b>806,872</b>	<b>854,061</b>	<b>838,148</b>
<b>Capital</b>					
4300 Machinery and Equipment		15,477			
<b>Capital Total</b>		<b>15,477</b>			
<b>Planning Recreational</b>					
5121 Structures - Fullersburg Woods	42,196	37,896	40,000		
<b>Planning Recreational Total</b>	<b>42,196</b>	<b>37,896</b>	<b>40,000</b>		
<b>Planning Conserv &amp; Water Mgmt Impr</b>					
<b>Landfill</b>					

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: K00 GENERAL OVERHEAD

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>Miscellaneous</b>					
9000 Contingency	423,959		1,180,000		1,162,000
9300 Transfers Out	638,500	183,500	580,133	63,500	316,466
<b>Miscellaneous Total</b>	<b>1,062,459</b>	<b>183,500</b>	<b>1,760,133</b>	<b>63,500</b>	<b>1,478,466</b>
<b>Expense Total</b>	<b>2,065,755</b>	<b>980,432</b>	<b>2,612,555</b>	<b>951,961</b>	<b>2,346,614</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: L00 KLINE CREEK FARM

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
1110 Regular Salaries and Wages	245,238	252,785	303,238	303,238	315,898
1120 Overtime	500	3,200	1,000	4,500	4,000
1130 Temporary Salaries and Wages	37,559	28,685	28,280	28,280	29,404
1140 Part-Time Help	105,377	114,043	105,376	110,000	88,016
1245 Sick Leave Payments	500				
1250 Vacation Payments	3,000	4,821		6,400	
1320 Employee Medical and Dental Insurance	71,880	66,462	63,166	79,110	85,272
<b>Salaries Total</b>	<b>464,054</b>	<b>469,996</b>	<b>501,060</b>	<b>531,528</b>	<b>522,590</b>
<b>Supplies</b>					
2100 Office Supplies, Books and Subscriptions	555	407	385	385	385
2200 Operating Supplies	42,962	39,397	43,302	44,420	46,669
2300 Fuel and Lubricants	25	24	25		
2400 Equipment Parts		119	250	250	450
2500 Grounds Maintenance Supplies	6,100	2,605	4,090	4,090	6,380
2600 Building and Other Maintenance Supplies	5,605	3,512	5,640	4,740	4,255
2700 Small Tools and Minor Equipment	6,000	4,520	4,700	4,063	18,500
2800 Purchases for Resale	18,600	14,916	17,600	14,300	15,900
2801 Sales Tax	2,700	2,156	2,600	1,812	1,800
<b>Supplies Total</b>	<b>82,547</b>	<b>67,656</b>	<b>78,592</b>	<b>74,060</b>	<b>94,339</b>
<b>Services</b>					
3100 Professional Services	46,260	54,356	69,295	90,490	60,580
3400 Utilities	11,500	16,080	13,500	14,400	14,400
3500 Rents and Leases	100	80	75	75	675
3600 Structural/Grounds Repair and Maintenance Services	2,410	540	11,800	8,450	
3800 Equipment Repair and Maintenance Services	16,475	977	13,342	2,892	2,625
3900 Other Services and Charges	3,168	1,607	2,588	2,090	1,954
3903 Training and Development	1,130	380	980		900
<b>Services Total</b>	<b>81,043</b>	<b>74,020</b>	<b>111,580</b>	<b>118,397</b>	<b>81,134</b>



**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: L00 KLINE CREEK FARM

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>Capital</b>					
<b>Planning Recreational</b>					
<b>Planning Conserv &amp; Water Mgmt Impr</b>					
<b>Landfill</b>					
<b>Miscellaneous</b>					
9300 Transfers Out	76,000				
9400 Reserves	9,500				
<b>Miscellaneous Total</b>	<b>85,500</b>				
<b>Expense Total</b>	<b>713,144</b>	<b>611,672</b>	<b>691,232</b>	<b>723,985</b>	<b>698,063</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: LEG FUNDRAISING

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
1110 Regular Salaries and Wages	123,453	85,244	94,537	80,840	55,058
1120 Overtime		55			
1130 Temporary Salaries and Wages	4,800	2,007			5,000
1320 Employee Medical and Dental Insurance	28,752	26,585	25,266	26,370	14,212
<b>Salaries Total</b>	<b>157,005</b>	<b>113,891</b>	<b>119,803</b>	<b>107,210</b>	<b>74,270</b>
<b>Supplies</b>					
2100 Office Supplies, Books and Subscriptions	200	163	517	612	510
2200 Operating Supplies	500		320	100	235
2700 Small Tools and Minor Equipment	200		400		400
<b>Supplies Total</b>	<b>900</b>	<b>163</b>	<b>1,237</b>	<b>712</b>	<b>1,145</b>
<b>Services</b>					
3100 Professional Services	55,632	53,973	22,350	10,200	27,250
3900 Other Services and Charges	4,865	1,972	3,645	1,620	2,000
3903 Training and Development	1,195	(137)	7,630	6,265	11,630
<b>Services Total</b>	<b>61,692</b>	<b>55,808</b>	<b>33,625</b>	<b>18,085</b>	<b>40,880</b>
<b>Capital</b>					
<b>Planning Recreational</b>					
<b>Planning Conserv &amp; Water Mgmt Impr</b>					
<b>Landfill</b>					
<b>Miscellaneous</b>					
9400 Reserves	14,000				
<b>Miscellaneous Total</b>	<b>14,000</b>				
<b>Expense Total</b>	<b>233,597</b>	<b>169,862</b>	<b>154,665</b>	<b>126,007</b>	<b>116,295</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: M00 ADMINISTRATIVE SVCS

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
1110 Regular Salaries and Wages	107,723	116,486	113,787	117,866	82,488
1140 Part-Time Help					20,000
1255 Employee Retention Payments				20,004	
1320 Employee Medical and Dental Insurance	43,128	39,877	37,900	39,555	28,424
<b>Salaries Total</b>	<b>150,851</b>	<b>156,363</b>	<b>151,687</b>	<b>177,425</b>	<b>130,912</b>
<b>Supplies</b>					
2100 Office Supplies, Books and Subscriptions	54,650	27,372	35,500	23,800	24,000
2200 Operating Supplies	1,285	423	1,325	260	2,860
2600 Building and Other Maintenance Supplies	125		125		
2700 Small Tools and Minor Equipment	250		250	(79)	250
<b>Supplies Total</b>	<b>56,310</b>	<b>27,795</b>	<b>37,200</b>	<b>23,981</b>	<b>27,110</b>
<b>Services</b>					
3100 Professional Services	18,000	11,286	17,000	8,700	14,000
3500 Rents and Leases	106,075	86,168	102,938	103,420	103,154
3800 Equipment Repair and Maintenance Services	3,325	1,650	3,287		4,649
3900 Other Services and Charges	113,203	79,306	95,475	85,275	85,639
3903 Training and Development	1,200	175	1,200	275	700
<b>Services Total</b>	<b>241,803</b>	<b>178,585</b>	<b>219,900</b>	<b>197,670</b>	<b>208,142</b>
<b>Capital</b>					
<b>Planning Recreational</b>					
<b>Planning Conserv &amp; Water Mgmt Impr</b>					
<b>Landfill</b>					
<b>Miscellaneous</b>					

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: M00 ADMINISTRATIVE SVCS

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>Expense Total</b>	<b>448,964</b>	<b>362,743</b>	<b>408,787</b>	<b>399,076</b>	<b>366,164</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: MAY MAYSLAKE

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
1110 Regular Salaries and Wages	186,716	202,458	197,446	204,363	206,906
1130 Temporary Salaries and Wages	13,352	12,780	15,104	14,157	19,836
1140 Part-Time Help	43,011	46,818	45,533	42,355	49,291
1320 Employee Medical and Dental Insurance	57,504	53,169	50,533	52,740	56,848
<b>Salaries Total</b>	<b>300,583</b>	<b>315,225</b>	<b>308,616</b>	<b>313,615</b>	<b>332,881</b>
<b>Supplies</b>					
2100 Office Supplies, Books and Subscriptions	762	391	724	374	849
2200 Operating Supplies	8,760	4,241	6,910	5,310	5,750
2300 Fuel and Lubricants	15	15	15	15	
2500 Grounds Maintenance Supplies	850	1,042	1,200	1,000	1,200
2600 Building and Other Maintenance Supplies	1,245	1,960	2,047	2,047	2,045
2700 Small Tools and Minor Equipment	3,550	3,436	1,650	650	850
2800 Purchases for Resale	1,500	611	1,500	1,500	1,500
2801 Sales Tax	400	84	400	100	200
<b>Supplies Total</b>	<b>17,082</b>	<b>11,780</b>	<b>14,446</b>	<b>10,996</b>	<b>12,394</b>
<b>Services</b>					
3100 Professional Services	50,024	21,905	43,694	36,694	50,517
3300 Insurance Services and Premiums	24,864	25,586	266	266	
3400 Utilities	69,900	76,638	66,900	56,973	62,900
3500 Rents and Leases	811	421	471	77	471
3800 Equipment Repair and Maintenance Services	850	420	600	654	750
3900 Other Services and Charges	3,596	4,474	3,196	1,896	3,400
3903 Training and Development	1,904	188	3,110	160	1,500
<b>Services Total</b>	<b>151,949</b>	<b>129,632</b>	<b>118,237</b>	<b>96,720</b>	<b>119,538</b>
<b>Capital</b>					
<b>Planning Recreational</b>					

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: MAY MAYS LAKE

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>Planning Conserv &amp; Water Mgmt Impr</b>					
<b>Landfill</b>					
<b>Miscellaneous</b>					
9300 Transfers Out	68,950	35,040			
9400 Reserves	40,000				
<b>Miscellaneous Total</b>	<b>108,950</b>	<b>35,040</b>			
<b>Expense Total</b>	<b>578,564</b>	<b>491,677</b>	<b>441,299</b>	<b>421,331</b>	<b>464,813</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: N00 COMMUNICATION & MARKETING

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
1110 Regular Salaries and Wages	407,519	439,862	439,302	434,050	473,586
1120 Overtime	250		250		
1130 Temporary Salaries and Wages	6,720	1,025	6,720	6,720	9,000
1140 Part-Time Help	33,552	35,645	34,443	9,830	
1250 Vacation Payments				857	
1320 Employee Medical and Dental Insurance	100,632	94,130	88,431	92,295	99,484
<b>Salaries Total</b>	<b>548,673</b>	<b>570,662</b>	<b>569,146</b>	<b>543,752</b>	<b>582,070</b>
<b>Supplies</b>					
2100 Office Supplies, Books and Subscriptions	2,403	2,291	1,849	1,499	2,509
2200 Operating Supplies	3,400	1,056	2,765	1,614	2,805
2600 Building and Other Maintenance Supplies	50		50		
2700 Small Tools and Minor Equipment	7,897	6,340	11,500	8,982	4,450
2800 Purchases for Resale	3,500	1,458	3,500	3,500	5,000
2801 Sales Tax	150	121	150	150	150
<b>Supplies Total</b>	<b>17,400</b>	<b>11,266</b>	<b>19,814</b>	<b>15,745</b>	<b>14,914</b>
<b>Services</b>					
3100 Professional Services	429,328	347,472	361,653	247,455	259,633
3500 Rents and Leases	6,500	4,127	5,750	1,000	5,750
3800 Equipment Repair and Maintenance Services	1,980		1,730		1,680
3900 Other Services and Charges	6,139	14,961	6,508	3,312	3,354
3903 Training and Development	8,965	13,955	20,000	14,346	16,830
<b>Services Total</b>	<b>452,912</b>	<b>380,515</b>	<b>395,641</b>	<b>266,113</b>	<b>287,247</b>
<b>Capital</b>					
4300 Machinery and Equipment	5,100				
<b>Capital Total</b>	<b>5,100</b>				
<b>Planning Recreational</b>					

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: N00 COMMUNICATION & MARKETING

	FY 13/14		FY 14/15		FY 15/16
	<u>Budget 2014</u>	<u>Actual 2014</u>	<u>Budget 2015</u>	<u>Estimate 2015</u>	<u>Budget 2016</u>
<b>Planning Conserv &amp; Water Mgmt Impr</b>	_____	_____	_____	_____	_____
<b>Landfill</b>	_____	_____	_____	_____	_____
<b>Miscellaneous</b>	_____	_____	_____	_____	_____
<b>Expense Total</b>	<b>1,024,085</b>	<b>962,443</b>	<b>984,601</b>	<b>825,610</b>	<b>884,231</b>



**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: N01 VISITOR SERVICES

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
1110 Regular Salaries and Wages			160,012	179,480	176,880
1120 Overtime			2,000		
1130 Temporary Salaries and Wages			16,640	16,640	21,008
1250 Vacation Payments				1,000	
1320 Employee Medical and Dental Insurance			50,532	52,740	56,848
<b>Salaries Total</b>			<b>229,184</b>	<b>249,860</b>	<b>254,736</b>
<b>Supplies</b>					
2100 Office Supplies, Books and Subscriptions			250	384	250
2200 Operating Supplies			1,070	62	750
2600 Building and Other Maintenance Supplies			236	236	
2700 Small Tools and Minor Equipment			400	200	1,000
<b>Supplies Total</b>			<b>1,956</b>	<b>882</b>	<b>2,000</b>
<b>Services</b>					
3100 Professional Services			30,430	30,073	15,750
3800 Equipment Repair and Maintenance Services			2,600	2,600	
3900 Other Services and Charges			25	143	100
3903 Training and Development			1,000		1,500
<b>Services Total</b>			<b>34,055</b>	<b>32,816</b>	<b>17,350</b>
<b>Capital</b>					
<b>Planning Recreational</b>					
<b>Planning Conserv &amp; Water Mgmt Impr</b>					
<b>Landfill</b>					
<b>Miscellaneous</b>					

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: N01 VISITOR SERVICES

	<u>FY 13/14</u>		<u>FY 14/15</u>	<u>FY 15/16</u>
	<u>Budget 2014</u>	<u>Actual 2014</u>	<u>Budget 2015</u>	<u>Estimate 2015</u>
			<u>Budget 2015</u>	<u>Estimate 2015</u>
				<u>Budget 2016</u>
<b>Expense Total</b>			<b>265,195</b>	<b>283,558</b>
				<b>274,086</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: N02 VOLUNTEER SERVICES

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
1110 Regular Salaries and Wages			164,242	167,375	102,835
1130 Temporary Salaries and Wages			18,720	11,250	18,720
1255 Employee Retention Payments				36,381	
1320 Employee Medical and Dental Insurance			37,899	39,555	28,424
<b>Salaries Total</b>			<b>220,861</b>	<b>254,561</b>	<b>149,979</b>
<b>Supplies</b>					
2100 Office Supplies, Books and Subscriptions			200	50	450
2200 Operating Supplies			58,728	56,018	63,810
2600 Building and Other Maintenance Supplies			225	225	225
2700 Small Tools and Minor Equipment			1,440	1,060	910
<b>Supplies Total</b>			<b>60,593</b>	<b>57,353</b>	<b>65,395</b>
<b>Services</b>					
3100 Professional Services			10,825	7,825	8,825
3300 Insurance Services and Premiums			3,850	3,850	3,995
3400 Utilities			60		
3800 Equipment Repair and Maintenance Services			4,692	4,452	
3900 Other Services and Charges			3,949	3,949	3,009
3903 Training and Development			11,195		13,695
<b>Services Total</b>			<b>34,571</b>	<b>20,076</b>	<b>29,524</b>
<b>Capital</b>					
<b>Planning Recreational</b>					
<b>Planning Conserv &amp; Water Mgmt Impr</b>					
<b>Landfill</b>					

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: N02 VOLUNTEER SERVICES

	FY 13/14		FY 14/15		FY 15/16
	<u>Budget 2014</u>	<u>Actual 2014</u>	<u>Budget 2015</u>	<u>Estimate 2015</u>	<u>Budget 2016</u>
<b>Miscellaneous</b>	_____	_____	_____	_____	_____
<b>Expense Total</b>	_____	_____	<b>316,025</b>	<b>331,990</b>	<b>244,898</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: Q00 INFORMATION TECHNOLOGY

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
1110 Regular Salaries and Wages	618,350	598,202	647,276	615,000	533,582
1245 Sick Leave Payments	3,000			3,000	
1250 Vacation Payments	4,000	4,703		4,200	
1255 Employee Retention Payments				102,752	
1320 Employee Medical and Dental Insurance	129,384	117,464	113,697	118,665	113,696
<b>Salaries Total</b>	<b>754,734</b>	<b>720,369</b>	<b>760,973</b>	<b>843,617</b>	<b>647,278</b>
<b>Supplies</b>					
2100 Office Supplies, Books and Subscriptions	6,900	2,932	4,900	2,000	2,000
2200 Operating Supplies	500	743	500	500	500
2500 Grounds Maintenance Supplies		172			
2600 Building and Other Maintenance Supplies	50	125	100	600	600
2700 Small Tools and Minor Equipment	124,850	113,433	149,350	140,750	462,514
<b>Supplies Total</b>	<b>132,300</b>	<b>117,405</b>	<b>154,850</b>	<b>143,850</b>	<b>465,614</b>
<b>Services</b>					
3100 Professional Services	282,200	48,025	226,000	55,000	173,000
3800 Equipment Repair and Maintenance Services	277,250	259,782	314,100	318,000	78,400
3900 Other Services and Charges	12,300	6,027	6,600	6,350	250
3903 Training and Development	24,400	22,934	24,200	15,000	36,000
<b>Services Total</b>	<b>596,150</b>	<b>336,768</b>	<b>570,900</b>	<b>394,350</b>	<b>287,650</b>
<b>Capital</b>					
4300 Machinery and Equipment	266,555	37,809	475,500	300,000	300,000
<b>Capital Total</b>	<b>266,555</b>	<b>37,809</b>	<b>475,500</b>	<b>300,000</b>	<b>300,000</b>
<b>Planning Recreational</b>					
<b>Planning Conserv &amp; Water Mgmt Impr</b>					

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: Q00 INFORMATION TECHNOLOGY

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>Landfill</b>					
<b>Miscellaneous</b>					
<b>Expense Total</b>	<b>1,749,739</b>	<b>1,212,351</b>	<b>1,962,223</b>	<b>1,681,817</b>	<b>1,700,542</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: R00 FULLERSBURG EDUC CENTER

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
1110 Regular Salaries and Wages	243,012	255,221	251,070	251,070	256,994
1120 Overtime	2,000	2,052	2,000	2,000	2,000
1130 Temporary Salaries and Wages	29,440	18,215	29,440	29,440	30,720
1140 Part-Time Help	79,107	79,659	76,592	70,000	95,464
1245 Sick Leave Payments				1,367	
1250 Vacation Payments	3,500	4,146		2,337	
1255 Employee Retention Payments				7,914	
1320 Employee Medical and Dental Insurance	71,880	66,462	63,166	65,925	71,060
<b>Salaries Total</b>	<b>428,939</b>	<b>425,755</b>	<b>422,268</b>	<b>430,053</b>	<b>456,238</b>
<b>Supplies</b>					
2100 Office Supplies, Books and Subscriptions	2,250	1,492	1,700	1,000	1,450
2200 Operating Supplies	47,530	25,583	39,610	34,730	33,950
2300 Fuel and Lubricants	200	57	150	100	
2500 Grounds Maintenance Supplies	2,000	1,702	1,050	1,121	1,050
2600 Building and Other Maintenance Supplies	2,850	1,465	1,325	1,325	2,325
2700 Small Tools and Minor Equipment	8,350	5,312	4,150	2,225	1,800
2800 Purchases for Resale	3,000				
2801 Sales Tax	400	99			
<b>Supplies Total</b>	<b>66,580</b>	<b>35,710</b>	<b>47,985</b>	<b>40,501</b>	<b>40,575</b>
<b>Services</b>					
3100 Professional Services	27,300	12,957	23,020	19,246	24,263
3300 Insurance Services and Premiums	150		150	150	
3400 Utilities	11,900	13,357	11,300	11,300	12,750
3500 Rents and Leases	3,600	1,940	3,500	3,500	3,500
3800 Equipment Repair and Maintenance Services	300		50	50	50
3900 Other Services and Charges	5,405	1,462	2,523	2,039	2,290
3903 Training and Development	3,340	1,928	3,240	500	2,240
<b>Services Total</b>	<b>51,995</b>	<b>31,644</b>	<b>43,783</b>	<b>36,785</b>	<b>45,093</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: R00 FULLERSBURG EDUC CENTER

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>Capital</b>					
<b>Planning Recreational</b>					
<b>Planning Conserv &amp; Water Mgmt Impr</b>					
<b>Landfill</b>					
<b>Miscellaneous</b>					
9300 Transfers Out	16,900				
9400 Reserves	10,200				
<b>Miscellaneous Total</b>	<b>27,100</b>				
<b>Expense Total</b>	<b>574,614</b>	<b>493,109</b>	<b>514,036</b>	<b>507,339</b>	<b>541,906</b>



**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: SJF ST. JAMES FARM

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
1110 Regular Salaries and Wages	176,468	185,599	217,430	217,430	216,151
1120 Overtime	1,000	2,840	1,000	1,000	2,000
1130 Temporary Salaries and Wages	33,600	26,250	33,600	25,000	41,080
1140 Part-Time Help	23,976	28,915	38,490	34,000	22,248
1250 Vacation Payments	4,000	2,688		4,000	
1320 Employee Medical and Dental Insurance	43,128	39,877	50,532	52,740	56,848
<b>Salaries Total</b>	<b>282,172</b>	<b>286,169</b>	<b>341,052</b>	<b>334,170</b>	<b>338,327</b>
<b>Supplies</b>					
2100 Office Supplies, Books and Subscriptions	580	256	395	395	400
2200 Operating Supplies	16,900	10,413	9,200	9,922	7,955
2300 Fuel and Lubricants	1,550	1,266	1,485	1,485	1,479
2400 Equipment Parts	750	663	1,040	540	885
2500 Grounds Maintenance Supplies	3,120	2,168	4,075	3,975	2,820
2600 Building and Other Maintenance Supplies	18,675	18,264	16,875	17,250	13,650
2700 Small Tools and Minor Equipment	3,905	4,962	2,200	1,952	2,400
2800 Purchases for Resale	125				
<b>Supplies Total</b>	<b>45,605</b>	<b>37,992</b>	<b>35,270</b>	<b>35,519</b>	<b>29,589</b>
<b>Services</b>					
3100 Professional Services	31,430	19,595	60,355	60,275	12,805
3300 Insurance Services and Premiums	5,000	5,923			
3400 Utilities	11,600	15,723	13,600	14,550	15,100
3500 Rents and Leases	7,001	3,197	4,501	2,501	2,501
3600 Structural/Grounds Repair and Maintenance Services	145,060	4,283	128,110	15,000	4,650
3800 Equipment Repair and Maintenance Services	630	388	580	480	610
3900 Other Services and Charges	290	299	325	210	360
3903 Training and Development	500	90	525	525	525
<b>Services Total</b>	<b>201,511</b>	<b>49,498</b>	<b>207,996</b>	<b>93,541</b>	<b>36,551</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: SJF ST. JAMES FARM

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>Capital</b>					
4300 Machinery and Equipment		6,880	16,000	16,550	
<b>Capital Total</b>		<b>6,880</b>	<b>16,000</b>	<b>16,550</b>	
<b>Planning Recreational</b>					
<b>Planning Conserv &amp; Water Mgmt Impr</b>					
<b>Landfill</b>					
<b>Miscellaneous</b>					
9400 Reserves	81,795		80,795		64,795
<b>Miscellaneous Total</b>	<b>81,795</b>		<b>80,795</b>		<b>64,795</b>
<b>Expense Total</b>	<b>611,083</b>	<b>380,539</b>	<b>681,113</b>	<b>479,780</b>	<b>469,262</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: U00 LAW ENFORCEMENT

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
1110 Regular Salaries and Wages	1,932,509	2,012,404	1,991,417	2,033,966	1,815,651
1120 Overtime	85,479	57,227	83,479	37,573	83,479
1130 Temporary Salaries and Wages			5,200		
1140 Part-Time Help	18,145	20,282	18,627	18,367	19,358
1150 Holiday Pay	20,000	8,704	15,000	14,025	15,000
1245 Sick Leave Payments	5,000				
1250 Vacation Payments	13,000	8,780		12,001	
1255 Employee Retention Payments		18,538		76,869	
1320 Employee Medical and Dental Insurance	431,280	398,770	378,996	395,550	369,512
<b>Salaries Total</b>	<b>2,505,413</b>	<b>2,524,705</b>	<b>2,492,719</b>	<b>2,588,351</b>	<b>2,303,000</b>
<b>Supplies</b>					
2100 Office Supplies, Books and Subscriptions	3,665	2,838	3,665	3,366	3,315
2200 Operating Supplies	63,011	59,329	62,431	49,906	47,701
2400 Equipment Parts	300	71	300		
2600 Building and Other Maintenance Supplies	11,624	3,791	11,624	5,675	5,890
2700 Small Tools and Minor Equipment	25,105	24,043	25,685	21,155	19,570
<b>Supplies Total</b>	<b>103,705</b>	<b>90,072</b>	<b>103,705</b>	<b>80,102</b>	<b>76,476</b>
<b>Services</b>					
3100 Professional Services	42,918	36,821	27,783	181,316	159,510
3400 Utilities	30,588	24,085	28,080	20,934	
3500 Rents and Leases	14,239	14,311	19,951	71,915	
3800 Equipment Repair and Maintenance Services	9,870	5,269	9,796	6,250	3,980
3900 Other Services and Charges	41,180	25,241	40,562	25,569	22,824
3903 Training and Development	25,690	16,751	25,690	19,000	27,881
<b>Services Total</b>	<b>164,485</b>	<b>122,478</b>	<b>151,862</b>	<b>324,984</b>	<b>214,195</b>
<b>Capital</b>					

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 010 GENERAL  
AGENCY: U00 LAW ENFORCEMENT

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>Planning Recreational</b>					
<b>Planning Conserv &amp; Water Mgmt Impr</b>					
<b>Landfill</b>					
<b>Miscellaneous</b>					
<b>Expense Total</b>	<b>2,773,603</b>	<b>2,737,255</b>	<b>2,748,286</b>	<b>2,993,437</b>	<b>2,593,671</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 020 LIABILITY INSURANCE

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
1330 Workmen's Compensation Insurance	568,816	553,106	460,136	516,450	567,857
1340 Unemployment Compensation Insurance	16,664	(161)	16,863	4,415	45,200
<b>Salaries Total</b>	<b>585,480</b>	<b>552,945</b>	<b>476,999</b>	<b>520,865</b>	<b>613,057</b>
<b>Supplies</b>					
<b>Services</b>					
3300 Insurance Services and Premiums	142,731	120,525	117,826	113,754	113,087
<b>Services Total</b>	<b>142,731</b>	<b>120,525</b>	<b>117,826</b>	<b>113,754</b>	<b>113,087</b>
<b>Capital</b>					
<b>Planning Recreational</b>					
<b>Planning Conserv &amp; Water Mgmt Impr</b>					
<b>Landfill</b>					
<b>Miscellaneous</b>					
9000 Contingency	36,400		29,700		37,000
9400 Reserves	125,000				
<b>Miscellaneous Total</b>	<b>161,400</b>		<b>29,700</b>		<b>37,000</b>
<b>Expense Total</b>	<b>889,611</b>	<b>673,470</b>	<b>624,525</b>	<b>634,619</b>	<b>763,144</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 030 ILLINOIS MUNICIPAL RETIREMENT

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
1310 Pension and Social Security Costs	2,367,157	2,334,137	2,324,971	2,482,115	2,164,294
<b>Salaries Total</b>	<b>2,367,157</b>	<b>2,334,137</b>	<b>2,324,971</b>	<b>2,482,115</b>	<b>2,164,294</b>
<b>Supplies</b>					
<b>Services</b>					
<b>Capital</b>					
<b>Planning Recreational</b>					
<b>Planning Conserv &amp; Water Mgmt Impr</b>					
<b>Landfill</b>					
<b>Miscellaneous</b>					
9000 Contingency	17,800		36,000		35,400
9101 Bond Principal	300,000	300,000	335,000	335,000	180,000
9102 Interest on Bonds	40,750	40,750	25,750	12,875	9,000
9103 Fiscal Agent Fees	200		200		
9400 Reserves					8,750,000
<b>Miscellaneous Total</b>	<b>358,750</b>	<b>340,750</b>	<b>396,950</b>	<b>347,875</b>	<b>8,974,400</b>
<b>Expense Total</b>	<b>2,725,907</b>	<b>2,674,887</b>	<b>2,721,921</b>	<b>2,829,990</b>	<b>11,138,694</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 035 SOCIAL SECURITY TAX

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
1310 Pension and Social Security Costs	1,416,591	1,322,257	1,449,426	1,468,535	1,339,024
<b>Salaries Total</b>	<b>1,416,591</b>	<b>1,322,257</b>	<b>1,449,426</b>	<b>1,468,535</b>	<b>1,339,024</b>
<b>Supplies</b>					
<b>Services</b>					
<b>Capital</b>					
<b>Planning Recreational</b>					
<b>Planning Conserv &amp; Water Mgmt Impr</b>					
<b>Landfill</b>					
<b>Miscellaneous</b>					
9000 Contingency	13,700		27,500		27,000
<b>Miscellaneous Total</b>	<b>13,700</b>		<b>27,500</b>		<b>27,000</b>
<b>Expense Total</b>	<b>1,430,291</b>	<b>1,322,257</b>	<b>1,476,926</b>	<b>1,468,535</b>	<b>1,366,024</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 040 AUDIT

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
<b>Supplies</b>					
<b>Services</b>					
3100 Professional Services	36,000	32,800	36,900	37,200	37,600
<b>Services Total</b>	<b>36,000</b>	<b>32,800</b>	<b>36,900</b>	<b>37,200</b>	<b>37,600</b>
<b>Capital</b>					
<b>Planning Recreational</b>					
<b>Planning Conserv &amp; Water Mgmt Impr</b>					
<b>Landfill</b>					
<b>Miscellaneous</b>					
9000 Contingency	1,800		1,900		1,900
<b>Miscellaneous Total</b>	<b>1,800</b>		<b>1,900</b>		<b>1,900</b>
<b>Expense Total</b>	<b>37,800</b>	<b>32,800</b>	<b>38,800</b>	<b>37,200</b>	<b>39,500</b>



**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 050 ZOOLOGICAL

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
1110 Regular Salaries and Wages	377,468	392,887	377,290	350,000	364,944
1120 Overtime	4,950	2,870	3,750	2,000	2,625
1130 Temporary Salaries and Wages	72,160	69,752	72,400	70,000	75,520
1140 Part-Time Help	209,780	208,441	210,424	205,000	217,671
1250 Vacation Payments	2,500	2,228		1,850	
1320 Employee Medical and Dental Insurance	100,632	93,046	88,432	92,295	99,484
<b>Salaries Total</b>	<b>767,490</b>	<b>769,224</b>	<b>752,296</b>	<b>721,145</b>	<b>760,244</b>
<b>Supplies</b>					
2100 Office Supplies, Books and Subscriptions	600	443	600	700	450
2200 Operating Supplies	73,480	73,258	72,892	68,150	85,200
2400 Equipment Parts	300	100	250	50	100
2500 Grounds Maintenance Supplies	3,250	1,101	8,050	2,700	3,200
2600 Building and Other Maintenance Supplies	17,936	15,324	15,070	10,300	15,300
2700 Small Tools and Minor Equipment	3,500	1,169	2,915	2,076	5,550
2800 Purchases for Resale	7,500	8,049	8,000	7,500	8,500
2801 Sales Tax	700	941	750	850	850
<b>Supplies Total</b>	<b>107,266</b>	<b>100,385</b>	<b>108,527</b>	<b>92,326</b>	<b>119,150</b>
<b>Services</b>					
3100 Professional Services	32,250	28,047	30,310	19,700	37,600
3105 Legal Services	1,000		500		
3300 Insurance Services and Premiums	2,106	1,996	3,418	3,778	4,500
3400 Utilities	34,200	40,219	34,800	36,550	37,700
3500 Rents and Leases	570	418	570	300	450
3600 Structural/Grounds Repair and Maintenance Services		615			
3800 Equipment Repair and Maintenance Services	500	1,486	10,795	9,300	250
3900 Other Services and Charges	2,805	1,229	2,245	1,410	1,200
3903 Training and Development	3,550	947	4,075	4,000	5,000
<b>Services Total</b>	<b>76,981</b>	<b>74,957</b>	<b>86,713</b>	<b>75,038</b>	<b>86,700</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 050 ZOOLOGICAL

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>Capital</b>					
4300 Machinery and Equipment		10,995			
<b>Capital Total</b>		<b>10,995</b>			
<b>Planning Recreational</b>					
<b>Planning Conserv &amp; Water Mgmt Impr</b>					
<b>Landfill</b>					
<b>Miscellaneous</b>					
9000 Contingency	12,429		41,700		42,800
9200 Transfers Out - Services Provided	24,600	12,412	18,000	18,000	18,000
9300 Transfers Out	110,070	53,557			
9400 Reserves	12,000				
<b>Miscellaneous Total</b>	<b>159,099</b>	<b>65,969</b>	<b>59,700</b>	<b>18,000</b>	<b>60,800</b>
<b>Expense Total</b>	<b>1,110,836</b>	<b>1,021,530</b>	<b>1,007,236</b>	<b>906,509</b>	<b>1,026,894</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 070 ENVIRONMENTAL RESPONSIBILITY

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
<b>Supplies</b>					
<b>Services</b>					
<b>Capital</b>					
<b>Planning Recreational</b>					
<b>Planning Conserv &amp; Water Mgmt Impr</b>					
<b>Landfill</b>					
<b>Miscellaneous</b>					
9300 Transfers Out	50,476	48,385	55,788	54,700	56,917
9400 Reserves	2,000,000				
<b>Miscellaneous Total</b>	<b>2,050,476</b>	<b>48,385</b>	<b>55,788</b>	<b>54,700</b>	<b>56,917</b>
<b>Expense Total</b>	<b>2,050,476</b>	<b>48,385</b>	<b>55,788</b>	<b>54,700</b>	<b>56,917</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 075 DISTRICT-WIDE ENVIRONMENTAL

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
<hr/>					
<b>Supplies</b>					
2200 Operating Supplies	2,000	568	1,500	1,247	1,550
2300 Fuel and Lubricants	640		320		
2400 Equipment Parts	2,000	51	1,000		1,000
2500 Grounds Maintenance Supplies	20,142	8,499	56,250	18,575	32,250
2600 Building and Other Maintenance Supplies		31		278	500
2700 Small Tools and Minor Equipment	4,518	8,305			20,815
<b>Supplies Total</b>	<b>29,300</b>	<b>17,454</b>	<b>59,070</b>	<b>20,100</b>	<b>56,115</b>
<b>Services</b>					
3100 Professional Services	1,496,794	547,121	414,900	422,110	421,900
3105 Legal Services	55,000	36,675	45,000	24,500	30,000
3300 Insurance Services and Premiums		100	100	100	100
3400 Utilities	26,000	20,092	26,000	24,000	32,500
3500 Rents and Leases	500	825		6,400	7,200
3600 Structural/Grounds Repair and Maintenance Services					76,300
3800 Equipment Repair and Maintenance Services	4,000	2,346	6,000	10,600	7,000
3900 Other Services and Charges	247,835	158,221	247,835	247,862	390,635
<b>Services Total</b>	<b>1,830,129</b>	<b>765,380</b>	<b>739,835</b>	<b>735,572</b>	<b>965,635</b>
<b>Capital</b>					
4100 Land		12,930		23,000	
<b>Capital Total</b>		<b>12,930</b>		<b>23,000</b>	
<b>Planning Recreational</b>					
<hr/>					
<b>Planning Conserv &amp; Water Mgmt Impr</b>					
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<b>Landfill</b>					

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 075 DISTRICT-WIDE ENVIRONMENTAL

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
8022 Gas Venting System-Blackwell	14,000				10,000
8028 Leachate System-Blackwell	15,000	4,824			1,000
8313 Cap & Slope Constr Stabil-White Farm	72,000		80,000	50,000	50,000
8492 Gas Venting System-Mallard Lake North	45,000		25,000	25,000	20,800
<b>Landfill Total</b>	<b>146,000</b>	<b>4,824</b>	<b>105,000</b>	<b>75,000</b>	<b>81,800</b>
<b>Miscellaneous</b>					
9000 Contingency	20,300				
9300 Transfers Out	4,295,000	2,792,766	4,188,000	3,510,171	19,275,000
9400 Reserves	11,482,710				
<b>Miscellaneous Total</b>	<b>15,798,010</b>	<b>2,792,766</b>	<b>4,188,000</b>	<b>3,510,171</b>	<b>19,275,000</b>
<b>Expense Total</b>	<b>17,803,439</b>	<b>3,593,354</b>	<b>5,091,905</b>	<b>4,363,843</b>	<b>20,378,550</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 080 MALLARD LAKE LANDFILL

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
<hr/>					
<b>Supplies</b>					
2700 Small Tools and Minor Equipment					1,200
<b>Supplies Total</b>					<b>1,200</b>
<b>Services</b>					
3100 Professional Services	417,559	184,194	390,084	246,625	22,500
3105 Legal Services	10,000	684	5,000	6,500	15,000
3600 Structural/Grounds Repair and Maintenance Services		3,817			
<b>Services Total</b>	<b>427,559</b>	<b>188,695</b>	<b>395,084</b>	<b>253,125</b>	<b>37,500</b>
<b>Capital</b>					
<hr/>					
<b>Planning Recreational</b>					
<hr/>					
<b>Planning Conserv &amp; Water Mgmt Impr</b>					
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<b>Landfill</b>					
<hr/>					
<b>Miscellaneous</b>					
9300 Transfers Out	3,500,000	1,746,000	2,750,000	2,250,000	10,865,800
9400 Reserves	5,188,205				
<b>Miscellaneous Total</b>	<b>8,688,205</b>	<b>1,746,000</b>	<b>2,750,000</b>	<b>2,250,000</b>	<b>10,865,800</b>
<b>Expense Total</b>	<b>9,115,764</b>	<b>1,934,695</b>	<b>3,145,084</b>	<b>2,503,125</b>	<b>10,904,500</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 081 MALLARD LAKE NON-LANDFILL

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
<b>Supplies</b>					
<b>Services</b>					
<b>Capital</b>					
<b>Planning Recreational</b>					
5183 Lakes & Beaches-Mallard Lake		195			
5184 Roads & Parking Lots-Mallard Lake					165,800
5185 Grounds Restor & Impr-Mallard Lake	200,000		200,000		200,000
<b>Planning Recreational Total</b>	<b>200,000</b>	<b>195</b>	<b>200,000</b>		<b>365,800</b>
<b>Planning Conserv &amp; Water Mgmt Impr</b>					
<b>Landfill</b>					
<b>Miscellaneous</b>					
<b>Expense Total</b>	<b>200,000</b>	<b>195</b>	<b>200,000</b>		<b>365,800</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 085 GREENE VALLEY LANDFILL

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
<hr/>					
<b>Supplies</b>					
2700 Small Tools and Minor Equipment					1,200
<b>Supplies Total</b>					<b>1,200</b>
<b>Services</b>					
3100 Professional Services	10,972	14,103	6,042	6,042	6,042
3105 Legal Services	5,470	5,045	5,000	5,000	7,500
3600 Structural/Grounds Repair and Maintenance Services					135,000
<b>Services Total</b>	<b>16,442</b>	<b>19,148</b>	<b>11,042</b>	<b>11,042</b>	<b>148,542</b>
<b>Capital</b>					
<hr/>					
<b>Planning Recreational</b>					
<hr/>					
<b>Planning Conserv &amp; Water Mgmt Impr</b>					
<hr/>					
<b>Landfill</b>					
8153 Cap & Slope Constr Stabil-Greene Valley	49,040	62,107	65,000	65,000	
8157 Roads & Parking Lots-Greene Valley	165,000	34,897	70,000	36,000	
<b>Landfill Total</b>	<b>214,040</b>	<b>97,004</b>	<b>135,000</b>	<b>101,000</b>	
<b>Miscellaneous</b>					
9200 Transfers Out - Services Provided	20,000				
9300 Transfers Out	2,750,000	1,358,000	2,000,000	2,200,000	5,500,000
9400 Reserves	3,218,028				
<b>Miscellaneous Total</b>	<b>5,988,028</b>	<b>1,358,000</b>	<b>2,000,000</b>	<b>2,200,000</b>	<b>5,500,000</b>
<b>Expense Total</b>	<b>6,218,510</b>	<b>1,474,152</b>	<b>2,146,042</b>	<b>2,312,042</b>	<b>5,649,742</b>



**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 131 GOLF

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
1110 Regular Salaries and Wages	874,490	869,587	884,326	865,596	701,359
1120 Overtime	44,916	22,830	38,730	17,753	20,700
1130 Temporary Salaries and Wages	379,067	410,437	366,950	341,110	233,120
1140 Part-Time Help	404,160	168,590	377,138	298,000	119,000
1150 Holiday Pay				151	
1245 Sick Leave Payments		(20,977)		58,520	
1250 Vacation Payments	5,000	4,219		2,654	
1255 Employee Retention Payments		31,358		57,945	
1310 Pension and Social Security Costs	290,728	258,950	277,710	268,682	179,149
1320 Employee Medical and Dental Insurance	215,640	199,385	189,496	197,775	170,544
1330 Workmen's Compensation Insurance	37,568	19,307	33,345	4,409	29,003
1340 Unemployment Compensation Insurance	26,000	24,711	65,018	12,650	14,000
<b>Salaries Total</b>	<b>2,277,569</b>	<b>1,988,397</b>	<b>2,232,713</b>	<b>2,125,245</b>	<b>1,466,875</b>
<b>Supplies</b>					
2100 Office Supplies, Books and Subscriptions	2,740	1,168	1,880	1,421	1,515
2200 Operating Supplies	32,615	17,020	24,545	20,949	17,012
2300 Fuel and Lubricants	70,790	51,730	65,345	54,595	34,900
2400 Equipment Parts	13,350	687	4,250	2,943	2,300
2500 Grounds Maintenance Supplies	244,624	144,015	222,049	159,645	147,520
2600 Building and Other Maintenance Supplies	22,857	15,730	21,387	15,554	14,345
2700 Small Tools and Minor Equipment	29,325	11,797	25,865	17,570	32,550
2800 Purchases for Resale	267,700	185,355	267,000	214,300	166,500
2801 Sales Tax		4,412			
<b>Supplies Total</b>	<b>684,001</b>	<b>431,914</b>	<b>632,321</b>	<b>486,977</b>	<b>416,642</b>
<b>Services</b>					
3100 Professional Services	265,333	182,780	214,587	183,780	328,213
3105 Legal Services	3,000	1,887	3,000		
3300 Insurance Services and Premiums	16,375	12,852	15,588	12,267	14,400
3400 Utilities	130,830	114,213	136,335	121,225	126,780

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 131 GOLF

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
3500 Rents and Leases	162,047	149,330	171,487	166,731	114,865
3600 Structural/Grounds Repair and Maintenance Services	99,610	31,255	100,204	21,676	17,555
3800 Equipment Repair and Maintenance Services	55,161	28,833	42,170	22,059	35,540
3900 Other Services and Charges	26,215	18,801	24,810	23,179	20,440
3903 Training and Development	4,025	1,183	8,530	3,456	7,270
<b>Services Total</b>	<b>762,596</b>	<b>541,134</b>	<b>716,711</b>	<b>554,373</b>	<b>665,063</b>
<b>Capital</b>					
4200 Operational Improvements and Structures	36,530	23,141	85,500	24,500	94,000
4300 Machinery and Equipment	255,995	29,925	118,000	85,000	114,000
4400 Golf Course Improvements					50,000
4900 Depreciation		734,447			
<b>Capital Total</b>	<b>292,525</b>	<b>787,513</b>	<b>203,500</b>	<b>109,500</b>	<b>258,000</b>
<b>Planning Recreational</b>					
<b>Planning Conserv &amp; Water Mgmt Impr</b>					
<b>Landfill</b>					
<b>Miscellaneous</b>					
9000 Contingency	73,000		140,900		100,900
9200 Transfers Out - Services Provided	145,000	125,921			
9300 Transfers Out	907,000	907,000			
<b>Miscellaneous Total</b>	<b>1,125,000</b>	<b>1,032,921</b>	<b>140,900</b>		<b>100,900</b>
<b>Expense Total</b>	<b>5,141,691</b>	<b>4,781,879</b>	<b>3,926,145</b>	<b>3,276,095</b>	<b>2,907,480</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 152 ENDOWMENT

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
1110 Regular Salaries and Wages		66,615			
<b>Salaries Total</b>		<b>66,615</b>			
<b>Supplies</b>					
2200 Operating Supplies		1,166			
2500 Grounds Maintenance Supplies		12,426			
2700 Small Tools and Minor Equipment		5,066			
<b>Supplies Total</b>		<b>18,658</b>			
<b>Services</b>					
3100 Professional Services		1,835,021			
3600 Structural/Grounds Repair and Maintenance Services	23,600		23,600		
3900 Other Services and Charges		160			
<b>Services Total</b>	<b>23,600</b>	<b>1,835,181</b>	<b>23,600</b>		
<b>Capital</b>					
4100 Land	134,200			62,234	
4300 Machinery and Equipment		52,788			
<b>Capital Total</b>	<b>134,200</b>	<b>52,788</b>		<b>62,234</b>	
<b>Planning Recreational</b>					
5301 Structures-West Branch	22,800		22,800		
5341 Structures-Willowbrook	7,213	47,996	7,213	131,710	
<b>Planning Recreational Total</b>	<b>30,013</b>	<b>47,996</b>	<b>30,013</b>	<b>131,710</b>	
<b>Planning Conserv &amp; Water Mgmt Impr</b>					
<b>Landfill</b>					
<b>Miscellaneous</b>					

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 152 ENDOWMENT

	FY 13/14		FY 14/15		FY 15/16
	<u>Budget 2014</u>	<u>Actual 2014</u>	<u>Budget 2015</u>	<u>Estimate 2015</u>	<u>Budget 2016</u>
9200 Transfers Out - Services Provided	23,600				
9300 Transfers Out	1,000,000		1,310,000	1,126,030	1,877,756
9400 Reserves	5,222,250				
<b>Miscellaneous Total</b>	<b>6,245,850</b>		<b>1,310,000</b>	<b>1,126,030</b>	<b>1,877,756</b>
<b>Expense Total</b>	<b>6,433,663</b>	<b>2,021,238</b>	<b>1,363,613</b>	<b>1,319,974</b>	<b>1,877,756</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 154 DUNHAM WETLAND BANK PROGRAM

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
1110 Regular Salaries and Wages			137,200	125,000	76,369
1120 Overtime			2,000	1,000	2,000
1130 Temporary Salaries and Wages					14,080
1320 Employee Medical and Dental Insurance			50,532	52,740	28,424
<b>Salaries Total</b>			<b>189,732</b>	<b>178,740</b>	<b>120,873</b>
<b>Supplies</b>					
2100 Office Supplies, Books and Subscriptions			200		
2200 Operating Supplies			2,500	250	2,200
2400 Equipment Parts			4,800		4,800
2500 Grounds Maintenance Supplies			78,610	92,250	130,000
2600 Building and Other Maintenance Supplies			2,840	250	
2700 Small Tools and Minor Equipment			21,040		5,000
<b>Supplies Total</b>			<b>109,990</b>	<b>92,750</b>	<b>142,000</b>
<b>Services</b>					
3100 Professional Services			393,559	165,000	155,500
3900 Other Services and Charges			240	90	
3903 Training and Development			400		500
<b>Services Total</b>			<b>394,199</b>	<b>165,090</b>	<b>156,000</b>
<b>Capital</b>					
4300 Machinery and Equipment			57,000		
<b>Capital Total</b>			<b>57,000</b>		
<b>Planning Recreational</b>					
<b>Planning Conserv &amp; Water Mgmt Impr</b>					
<b>Landfill</b>					

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 154 DUNHAM WETLAND BANK PROGRAM

	FY 13/14		FY 14/15		FY 15/16
	<u>Budget 2014</u>	<u>Actual 2014</u>	<u>Budget 2015</u>	<u>Estimate 2015</u>	<u>Budget 2016</u>
<b>Miscellaneous</b>	_____	_____	_____	_____	_____
<b>Expense Total</b>	_____	_____	<b>750,921</b>	<b>436,580</b>	<b>418,873</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 156  
WETLAND/AQUATIC &  
RIPARIAN PROG

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
1110 Regular Salaries and Wages			90,599	77,250	76,369
1120 Overtime			1,000	250	1,000
1130 Temporary Salaries and Wages			32,000		35,200
1320 Employee Medical and Dental Insurance			25,266	26,370	28,424
<b>Salaries Total</b>			<b>148,865</b>	<b>103,870</b>	<b>140,993</b>
<b>Supplies</b>					
2100 Office Supplies, Books and Subscriptions			100		
2200 Operating Supplies			8,030		2,200
2500 Grounds Maintenance Supplies			43,750		25,000
2600 Building and Other Maintenance Supplies			2,970	1,504	
2700 Small Tools and Minor Equipment			12,040	500	10,000
<b>Supplies Total</b>			<b>66,890</b>	<b>2,004</b>	<b>37,200</b>
<b>Services</b>					
3100 Professional Services			3,379,922	601,560	2,730,162
3600 Structural/Grounds Repair and Maintenance Services					25,000
3900 Other Services and Charges			240	15	40
3903 Training and Development			400	100	500
<b>Services Total</b>			<b>3,380,562</b>	<b>601,675</b>	<b>2,755,702</b>
<b>Capital</b>					
4300 Machinery and Equipment			28,000	25,000	50,000
<b>Capital Total</b>			<b>28,000</b>	<b>25,000</b>	<b>50,000</b>
<b>Planning Recreational</b>					
<b>Planning Conserv &amp; Water Mgmt Impr</b>					

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 156  
WETLAND/AQUATIC &  
RIPARIAN PROG

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>Landfill</b>					
<b>Miscellaneous</b>					
<b>Expense Total</b>			<b>3,624,317</b>	<b>732,549</b>	<b>2,983,895</b>



**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 273 CONSTRUCTION  
& DEVELOPMENT 2014

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
1110 Regular Salaries and Wages					747,411
1320 Employee Medical and Dental Insurance					156,332
<b>Salaries Total</b>					<b>903,743</b>
<b>Supplies</b>					
2100 Office Supplies, Books and Subscriptions					4,400
2200 Operating Supplies					800
2700 Small Tools and Minor Equipment					4,000
<b>Supplies Total</b>					<b>9,200</b>
<b>Services</b>					
3100 Professional Services					35,500
3105 Legal Services					3,000
3800 Equipment Repair and Maintenance Services					3,000
3900 Other Services and Charges					5,000
3903 Training and Development					22,500
<b>Services Total</b>					<b>69,000</b>
<b>Capital</b>					
<b>Planning Recreational</b>					
5121 Structures - Fullersburg Woods					50,000
5453 Grounds Restoration - District Wide					50,000
5603 Grounds Restoration - Oldfield Oaks					350,000
5771 Structures - St. James Farm					75,000
5772 Trails - St. James Farm					200,000
<b>Planning Recreational Total</b>					<b>725,000</b>
<b>Planning Conserv &amp; Water Mgmt Impr</b>					
6060 Water Management - Cricket Creek					50,000

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 273 CONSTRUCTION  
& DEVELOPMENT 2014

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
6120 Water Management - Fullersburg					150,000
<b>Planning Conserv &amp; Water Mgmt Impr Total</b>					<b>200,000</b>
 <b>Landfill</b>					
 <b>Miscellaneous</b>					
9000 Contingency					45,600
<b>Miscellaneous Total</b>					<b>45,600</b>
<b>Expense Total</b>					<b>1,952,543</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 500 CAPITAL  
IMPROV REPAIR &  
REPLACE

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
<b>Supplies</b>					
<b>Services</b>					
<b>Capital</b>					
4300 Machinery and Equipment	1,403,000	851,615	1,438,000	760,171	1,725,000
<b>Capital Total</b>	<b>1,403,000</b>	<b>851,615</b>	<b>1,438,000</b>	<b>760,171</b>	<b>1,725,000</b>
<b>Planning Recreational</b>					
5021 Structures-Blackwell	5,800,000	6,500	5,800,000		5,914,898
5022 Trails-Blackwell	40,000	25,583			
5024 Roads & Parking Lots-Blackwell	19,888		19,888		
5072 Trails-Danada	268,468		268,468	198,768	69,700
5082 Trails-East Branch	300,000	1,570	250		
5121 Structures - Fullersburg Woods	100,000	16,300	64,000		64,000
5152 Trails-Greene Valley					5,000
5171 Structures-Hidden Lake			175,000	16,087	158,913
5282 Trails-Waterfall Glen			72,224	23,864	
5450 District Wide Surveying			175,000		
5452 Trails-District Wide		2,800	30,409	17,229	13,180
5454 Other Improvements					1,500,000
5592 Trails-Mayslake	200,061	22,247			
5603 Grounds Restoration - Oldfield Oaks					371,568
5754 Roads & Parking Lots-Dunham	455,000		455,000	54,000	401,000
5771 Structures - St. James Farm	190,000	3,316			
5772 Trails - St. James Farm	286,544	625	184,138	191,691	
5774 Roads & Parking Lots-St. James Farm	66,447	(9,759)	76,205	76,000	
<b>Planning Recreational Total</b>	<b>7,726,408</b>	<b>69,182</b>	<b>7,320,582</b>	<b>577,639</b>	<b>8,498,259</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 500 CAPITAL  
IMPROV REPAIR &  
REPLACE

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>Planning Conserv &amp; Water Mgmt Impr</b>					
<b>Landfill</b>					
<b>Miscellaneous</b>					
9000 Contingency	114,750		150,000		150,000
9400 Reserves	100,000				
<b>Miscellaneous Total</b>	<b>214,750</b>		<b>150,000</b>		<b>150,000</b>
<b>Expense Total</b>	<b>9,344,158</b>	<b>920,797</b>	<b>8,908,582</b>	<b>1,337,810</b>	<b>10,373,259</b>

**Forest Preserve DuPage County  
Exhibit "B" to Ordinance #15-241  
FY 15/16 Budget Request Line Detail**

FUND: 510 OAK MEADOWS  
IMPROVEMENT PROJECT

	FY 13/14		FY 14/15		FY 15/16
	Budget 2014	Actual 2014	Budget 2015	Estimate 2015	Budget 2016
<b>EXPENSES</b>					
<b>Salaries</b>					
<b>Supplies</b>					
<b>Services</b>					
3100 Professional Services				350,850	526,530
<b>Services Total</b>				<b>350,850</b>	<b>526,530</b>
<b>Capital</b>					
4200 Operational Improvements and Structures					568,458
4400 Golf Course Improvements				114,668	6,039,574
<b>Capital Total</b>				<b>114,668</b>	<b>6,608,032</b>
<b>Planning Recreational</b>					
5392 Trails, Roads, Parking Lots - Oak Meadows					134,120
5393 Grounds Restoration - Oak Meadows				8,334	4,085,566
<b>Planning Recreational Total</b>				<b>8,334</b>	<b>4,219,686</b>
<b>Planning Conserv &amp; Water Mgmt Impr</b>					
6390 Water Mgmt - Oak Meadows				43,333	4,956,239
<b>Planning Conserv &amp; Water Mgmt Impr Total</b>				<b>43,333</b>	<b>4,956,239</b>
<b>Landfill</b>					
<b>Miscellaneous</b>					
<b>Expense Total</b>				<b>517,185</b>	<b>16,310,487</b>

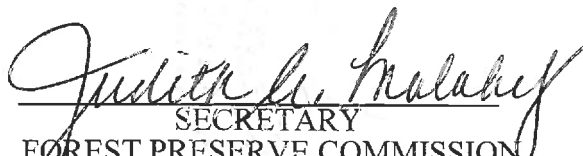
STATE OF ILLINOIS    )  
                                  )SS  
COUNTY OF DU PAGE)

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 NO. 15-241

PASSED BY THE BOARD OF COMMISSIONERS AT A MEETING  
HELD AT THE DISTRICT HEADQUARTERS, 3 SOUTH 580 NAPERVILLE ROAD,  
WHEATON, ILLINOIS, ON THE 16th DAY OF JUNE, A.D., 2015.

GIVEN UNDER MY HAND AND OFFICIAL SEAL AT WHEATON,  
ILLINOIS, THIS 19th DAY OF JUNE, A.D., 2015.

  
SECRETARY  
FOREST PRESERVE COMMISSION  
DU PAGE COUNTY, ILLINOIS

RESOLUTION NO. 15-242

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 2015/2016 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 2015/2016 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 16<sup>th</sup> day of June, 2015.

APPROVED:

  
\_\_\_\_\_  
President

ATTEST:

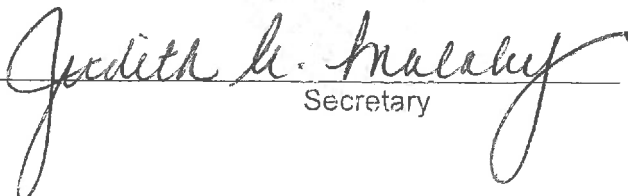
  
\_\_\_\_\_  
Secretary

EXHIBIT "A" TO  
RESOLUTION NO. 15-242

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

FOR THE FISCAL YEAR 2015/2016

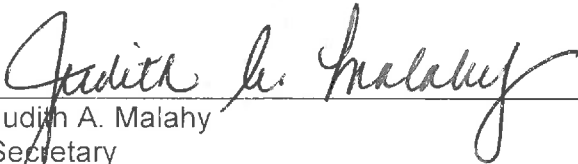
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I, Linda Painter, duly appointed Treasurer of the Forest Preserve District of DuPage County, Illinois, hereby certify that the estimated revenue, by sources, for the Forest Preserve District of DuPage County, Illinois, for the Fiscal Year 2015/2016 totals \$79,611,516 which is summarized in Exhibit "1" and detailed in Exhibit "2", both of which are attached hereto and made a part hereof.



Linda Painter  
Treasurer  
Forest Preserve District  
Of DuPage County, Illinois

June 16, 2015  
Date



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

June 16, 2015  
Date



# FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

## FISCAL YEAR 2015 / 2016 BUDGET

### Definition of Revenue Classifications

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#### **Taxes**

Property Taxes – The District’s property tax is levied each year on all taxable real property in DuPage County. The tax levy ordinance must be approved by the Board by the first Monday in December and filed with the County Clerk by the last Tuesday in December. Property taxes attach as enforceable lien on January 1<sup>st</sup> on property values assessed as of the same date. Tax bills are prepared by the County and issued on or about May 1<sup>st</sup> and are payable in two installments, on or about June 1<sup>st</sup> and September 1<sup>st</sup>. The County collects all such taxes and remits them periodically to the taxing bodies. Taxes levied in one year become due and payable the following year, i.e. the 2014 tax levy is due and payable in 2015. The District levied the 2014 taxes to support the fiscal year 2015/2016 operations and therefore any tax distributions received from the County as of June 30, 2015 are recorded as deferred and the revenue is not recognized until July 1, 2015.

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

#### **Fees & Permits**

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

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

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

#### **Intergovernmental Revenues**

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

#### **Other Income**

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

#### **Other Sources**

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

**Forest Preserve DuPage County  
Exhibit #1 to Treasurer's Certificate  
Revenue Summary  
All Funds  
FY 2015/2016**

	Total	All Tax Supported Funds	All Landfill Funds	Golf Fund	Endowment Fund	Wetland Aquatic & Riparian Fund	Capital Improvement Fund	Oak Meadows Improvement Fund
<b>Current Period Revenues</b>								
<b>1 Taxes</b>								
Property Taxes	26,698,400	26,698,400						
Non-Property Taxes	1,283,905	1,283,905						
	27,982,305	27,982,305						
<b>2 Fees &amp; Permits</b>								
Permits	494,615	494,615						
Other Fees	349,840	349,840						
Sales and Service Fees	2,661,735	319,685		2,342,050				
	3,506,190	1,164,140		2,342,050				
<b>3 Intergovernmental Revenues</b>								
Grants and Reimbursements	1,083,430	253,494				809,936	20,000	
	1,083,430	253,494				809,936	20,000	
<b>4 Other Income</b>								
Cropland Conversions	57,889	57,889						
Easement Fees and Defaults	10,000	10,000						

**Forest Preserve DuPage County  
Exhibit #1 to Treasurer's Certificate  
Revenue Summary  
All Funds  
FY 2015/2016**

	Total	All Tax Supported Funds	All Landfill Funds	Golf Fund	Endowment Fund	Wetland Aquatic & Riparian Fund	Capital Improvement Fund	Oak Meadows Improvement Fund
Court Fines	49,897	49,897						
Investment Income	7,633,370	131,751	7,327,101	37,756	46,152		90,610	
Rents and Royalties	376,600	314,600	62,000					
Transfers In - Services Provided	18,000	18,000						
Private Sector Support	315,000	15,000				300,000		
Other	229,430	229,430						
	<u>8,690,186</u>	<u>826,567</u>	<u>7,389,101</u>	<u>37,756</u>	<u>46,152</u>	<u>300,000</u>	<u>90,610</u>	
<b>6 Other Financing Sources</b>								
Sale of General Fixed Assets	141,000			31,000			110,000	
Transfers In	38,208,405	16,066,466	422,717			1,877,756	3,541,466	16,300,000
	<u>38,349,405</u>	<u>16,066,466</u>	<u>422,717</u>	<u>31,000</u>		<u>1,877,756</u>	<u>3,651,466</u>	<u>16,300,000</u>
	<u>79,611,516</u>	<u>46,292,972</u>	<u>7,811,818</u>	<u>2,410,806</u>	<u>46,152</u>	<u>2,987,692</u>	<u>3,762,076</u>	<u>16,300,000</u>

**Forest Preserve DuPage County  
Exhibit #1 to Treasurer's Certificate  
Revenue Summary  
Tax Supported Funds  
FY 2015/2016**

<b>Current Period Revenues</b>	Tax Supported Funds Total	General 010	Liability 020	IL Municipal Retirement 030	Social Security 035	Audit 040	Zoological 050	Construction & Development 273
<b>1 Taxes</b>								
Property Taxes	26,698,400	19,189,000	769,200	2,501,000	1,431,000	36,000	877,200	1,895,000
Non-Property Taxes	1,283,905	890,168	40,734	42,144	43,688		46,725	220,446
	<u>27,982,305</u>	<u>20,079,168</u>	<u>809,934</u>	<u>2,543,144</u>	<u>1,474,688</u>	<u>36,000</u>	<u>923,925</u>	<u>2,115,446</u>
<b>2 Fees &amp; Permits</b>								
Permits	494,615	494,615						
Other Fees	349,840	293,340					56,500	
Sales and Service Fees	319,685	303,685					16,000	
	<u>1,164,140</u>	<u>1,091,640</u>					<u>72,500</u>	
<b>3 Intergovernmental Revenues</b>								
Grants and Reimbursements	253,494	253,494						
	<u>253,494</u>	<u>253,494</u>						
<b>4 Other Income</b>								
Cropland Conversions	57,889	57,889						
Easement Fees and Defaults	10,000							10,000
Court Fines	49,897	49,897						
Investment Income	131,751	62,466	17,003	15,732	9,708	327	9,960	16,555

**Forest Preserve DuPage County  
Exhibit #1 to Treasurer's Certificate  
Revenue Summary  
Tax Supported Funds  
FY 2015/2016**

	Tax Supported Funds Total	General 010	Liability 020	IL Municipal Retirement 030	Social Security 035	Audit 040	Zoological 050	Construction & Development 273
Rents and Royalties	314,600	314,600						
Transfers In - Services Provided	18,000	18,000						
Private Sector Support	15,000						15,000	
Other	229,430	123,930					105,500	
	<u>826,567</u>	<u>626,782</u>	<u>17,003</u>	<u>15,732</u>	<u>9,708</u>	<u>327</u>	<u>130,460</u>	<u>26,555</u>
 <b>6 Other Financing Sources</b>								
Transfers In	16,066,466	7,316,466		8,750,000				
	<u>16,066,466</u>	<u>7,316,466</u>		<u>8,750,000</u>				
	<u>46,292,972</u>	<u>29,367,550</u>	<u>826,937</u>	<u>11,308,876</u>	<u>1,484,396</u>	<u>36,327</u>	<u>1,126,885</u>	<u>2,142,001</u>

**Forest Preserve DuPage County  
Exhibit #1 to Treasurer's Certificate  
Revenue Summary  
Landfill Funds  
FY 2015/2016**

	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
<b>Current Period Revenues</b>							
<b>4 Other Income</b>							
Investment Income	7,327,101	56,917	2,615,219	2,586,944	4,950	2,061,785	1,286
Rents and Royalties	62,000				32,000		30,000
	<u>7,389,101</u>	<u>56,917</u>	<u>2,615,219</u>	<u>2,586,944</u>	<u>36,950</u>	<u>2,061,785</u>	<u>31,286</u>
<b>6 Other Financing Sources</b>							
Transfers In	422,717		56,917		365,800		
	<u>422,717</u>		<u>56,917</u>		<u>365,800</u>		
	<u>7,811,818</u>	<u>56,917</u>	<u>2,672,136</u>	<u>2,586,944</u>	<u>402,750</u>	<u>2,061,785</u>	<u>31,286</u>

**Forest Preserve DuPage County  
Exhibit #2 to Treasurer's Certificate  
Revenue Detail for Fiscal Year 2015-2016**

**010 - GENERAL FUND**

<u>Description</u>	<u>Prior Year 2014 Actual</u>	<u>Current Year 2015 Estimated</u>	<u>Next Year 2016 Budget</u>
<b>Taxes</b>			
1100 Current Levy	\$18,441,597	\$18,937,926	\$19,183,000
1110 Prior Levies	10,060	5,000	1,000
1130 Other Property Taxes	609	14,000	5,000
1200 Personal Property Replacement Tax	969,463	804,423	890,168
<b>Section 1 Subtotal</b>	<b>19,421,729</b>	<b>19,761,349</b>	<b>20,079,168</b>
<b>Fees &amp; Permits</b>			
2100 Picnic (Shelters & Areas)	52,695	49,100	52,650
2110 Camping (Youth, Family, Cabin Rental)	79,830	83,250	91,000
2120 Special Use	57,955	47,200	47,165
2151 Model Aircraft	7,442	8,045	8,200
2500 Boat (Annual & Daily)	21,642	21,000	23,600
2710 Dog (Annual & Daily)	246,997	270,250	272,000
2715 Tubing/Snow Shoes Rental	28,270	5,940	8,500
2720 Firewood	8,720	8,500	9,000
2725 Other Fees	4,260	3,500	4,000
2730 Cash Over and Short	91		
2740 Educational Programs	56,296	87,952	121,490
2745 Equestrian Program	65,200	60,000	71,251
2755 Hayrides	26,937	14,247	14,199
2760 Student Insurance Fee	1,112	1,500	2,000
2765 Participation Fees	62,586	61,426	62,900
2841 Facilities Rental	97,027	116,907	118,660
2849 Other Taxable Sales	76,524	70,727	70,825
2850 Cash Over & (Under)	49	99	
2855 Boat Rentals	104,365	110,000	110,000
2862 Equipment Rental Fees	1,717	2,330	4,200
<b>Section 2 Subtotal</b>	<b>999,715</b>	<b>1,021,973</b>	<b>1,091,640</b>
<b>Intergovernmental Revenues</b>			

**Forest Preserve DuPage County  
Exhibit #2 to Treasurer's Certificate  
Revenue Detail for Fiscal Year 2015-2016**

**010 - GENERAL FUND**

<u>Description</u>	<u>Prior Year 2014 Actual</u>	<u>Current Year 2015 Estimated</u>	<u>Next Year 2016 Budget</u>
3310 State	110,244	16,000	233,000
3320 Local	66,950	38,500	10,000
3330 Federal	855,731	10,000	4,400
3400 Other	(405)	11,594	6,094
<b>Section 3 Subtotal</b>	<b>1,032,521</b>	<b>76,094</b>	<b>253,494</b>
 <b>Other Income</b>			
4100 Cropland Conversions	62,710	58,000	57,889
4300 Court Fines	53,216	54,900	49,897
4400 Investment Income	25,482	60,000	62,466
4505 Landfill Gas Royalties	430,611	290,000	275,000
4530 Rents and Rental Donations	50	50	
4531 Guard Residence Maintenance Fees	41,100	39,600	39,600
4600 Interfund Transfers In - Services Provided	144,289	18,000	18,000
4850 Private Sector Support	12,300		
4900 Other Nontaxable	(4,530)	114,271	58,705
4910 Conservationist Subscriptions	35		
4920 Donations	67,720	65,899	62,625
4922 Sponsorships	24,400	7,750	2,600
<b>Section 4 Subtotal</b>	<b>857,383</b>	<b>708,470</b>	<b>626,782</b>
 <b>Other Financing Sources</b>			
6300 Compensation for Loss on Fixed Assets	33,212	17,000	
6400 Transfers In	4,850,000	6,700,000	7,316,466
<b>Section 6 Subtotal</b>	<b>4,883,212</b>	<b>6,717,000</b>	<b>7,316,466</b>
<b>Total Current Revenues</b>	<b>\$27,194,559</b>	<b>\$28,284,886</b>	<b>\$29,367,550</b>



**Forest Preserve DuPage County  
Exhibit #2 to Treasurer's Certificate  
Revenue Detail for Fiscal Year 2015-2016**

**020 - LIABILITY FUND**

<u>Description</u>	<u>Prior Year 2014 Actual</u>	<u>Current Year 2015 Estimated</u>	<u>Next Year 2016 Budget</u>
<b>Taxes</b>			
1100 Current Levy	\$862,770	\$881,868	\$769,000
1110 Prior Levies	376	148	100
1130 Other Property Taxes	28	619	100
1200 Personal Property Replacement Tax	44,363	36,810	40,734
<b>Section 1 Subtotal</b>	<b>907,537</b>	<b>919,445</b>	<b>809,934</b>
<b>Fees &amp; Permits</b>			
<b>Intergovernmental Revenues</b>			
3320 Local	22	12	
<b>Section 3 Subtotal</b>	<b>22</b>	<b>12</b>	
<b>Other Income</b>			
4400 Investment Income	8,978	20,000	17,003
4900 Other Nontaxable	15,311		
<b>Section 4 Subtotal</b>	<b>24,289</b>	<b>20,000</b>	<b>17,003</b>
<b>Other Financing Sources</b>			
<b>Total Current Revenues</b>	<b>\$931,848</b>	<b>\$939,457</b>	<b>\$826,937</b>

**Forest Preserve DuPage County  
Exhibit #2 to Treasurer's Certificate  
Revenue Detail for Fiscal Year 2015-2016**

**030 - ILLINOIS  
MUNICIPAL  
RETIREMENT FUND**

<u>Description</u>	<u>Prior Year 2014 Actual</u>	<u>Current Year 2015 Estimated</u>	<u>Next Year 2016 Budget</u>
<b>Taxes</b>			
1100 Current Levy	\$2,476,088	\$2,579,285	\$2,501,000
1110 Prior Levies	1,366	640	
1130 Other Property Taxes	38	1,850	
1200 Personal Property Replacement Tax	42,144	42,144	42,144
<b>Section 1 Subtotal</b>	<b>2,519,636</b>	<b>2,623,919</b>	<b>2,543,144</b>
<b>Fees &amp; Permits</b>			
<b>Intergovernmental Revenues</b>			
3320 Local	64	40	
<b>Section 3 Subtotal</b>	<b>64</b>	<b>40</b>	
<b>Other Income</b>			
4400 Investment Income	13,707	35,000	15,732
<b>Section 4 Subtotal</b>	<b>13,707</b>	<b>35,000</b>	<b>15,732</b>
<b>Other Financing Sources</b>			
6400 Transfers In			8,750,000
<b>Section 6 Subtotal</b>			<b>8,750,000</b>
<b>Total Current Revenues</b>	<b>\$2,533,407</b>	<b>\$2,658,959</b>	<b>\$11,308,876</b>

**Forest Preserve DuPage County  
Exhibit #2 to Treasurer's Certificate  
Revenue Detail for Fiscal Year 2015-2016**

**035 - SOCIAL  
SECURITY TAX FUND**

<u>Description</u>	<u>Prior Year 2014 Actual</u>	<u>Current Year 2015 Estimated</u>	<u>Next Year 2016 Budget</u>
<b><i>Taxes</i></b>			
1100 Current Levy	\$1,308,072	\$1,470,181	\$1,431,000
1110 Prior Levies	687	305	
1130 Other Property Taxes	43	1,040	
1200 Personal Property Replacement Tax	43,688	43,688	43,688
<b>Section 1 Subtotal</b>	<b>1,352,491</b>	<b>1,515,214</b>	<b>1,474,688</b>
<b><i>Fees &amp; Permits</i></b>			
<b><i>Intergovernmental Revenues</i></b>			
3320 Local	34	20	
<b>Section 3 Subtotal</b>	<b>34</b>	<b>20</b>	
<b><i>Other Income</i></b>			
4400 Investment Income	215	17,500	9,708
<b>Section 4 Subtotal</b>	<b>215</b>	<b>17,500</b>	<b>9,708</b>
<b><i>Other Financing Sources</i></b>			
<b>Total Current Revenues</b>	<b>\$1,352,739</b>	<b>\$1,532,734</b>	<b>\$1,484,396</b>

**Forest Preserve DuPage County  
Exhibit #2 to Treasurer's Certificate  
Revenue Detail for Fiscal Year 2015-2016**

**040 - AUDIT FUND**

<u>Description</u>	<u>Prior Year 2014 Actual</u>	<u>Current Year 2015 Estimated</u>	<u>Next Year 2016 Budget</u>
<b>Taxes</b>			
1100 Current Levy	\$69,101		\$36,000
1110 Prior Levies	28		
1130 Other Property Taxes	45		
<b>Section 1 Subtotal</b>	<u>69,174</u>		<u>36,000</u>
<b>Intergovernmental Revenues</b>			
3320 Local	2		
<b>Section 3 Subtotal</b>	<u>2</u>		
<b>Other Income</b>			
4400 Investment Income	136	250	327
<b>Section 4 Subtotal</b>	<u>136</u>	<u>250</u>	<u>327</u>
<b>Total Current Revenues</b>	<u>\$69,311</u>	<u>\$250</u>	<u>\$36,327</u>

**Forest Preserve DuPage County  
Exhibit #2 to Treasurer's Certificate  
Revenue Detail for Fiscal Year 2015-2016**

**050 - ZOOLOGICAL FUND**

<u>Description</u>	<u>Prior Year 2014 Actual</u>	<u>Current Year 2015 Estimated</u>	<u>Next Year 2016 Budget</u>
<b><i>Taxes</i></b>			
1100 Current Levy	\$929,032	\$881,392	\$877,000
1110 Prior Levies	499	231	100
1130 Other Property Taxes	28	800	100
1200 Personal Property Replacement Tax	50,887	42,224	46,725
<b>Section 1 Subtotal</b>	<b>980,446</b>	<b>924,647</b>	<b>923,925</b>
<b><i>Fees &amp; Permits</i></b>			
2740 Educational Programs	26,951	23,500	31,500
2765 Participation Fees			25,000
2849 Other Taxable Sales	12,421	14,525	16,000
2850 Cash Over & (Under)	(3)	50	
<b>Section 2 Subtotal</b>	<b>39,369</b>	<b>38,075</b>	<b>72,500</b>
<b><i>Intergovernmental Revenues</i></b>			
3320 Local	12,024		
<b>Section 3 Subtotal</b>	<b>12,024</b>		
<b><i>Other Income</i></b>			
4400 Investment Income	4,093	25,000	9,960
4850 Private Sector Support			15,000
4900 Other Nontaxable	2,340	1,000	1,000
4920 Donations	96,724	150,000	103,500
4922 Sponsorships	2,010	2,000	1,000
<b>Section 4 Subtotal</b>	<b>105,166</b>	<b>178,000</b>	<b>130,460</b>
<b><i>Other Financing Sources</i></b>			
<b>Total Current Revenues</b>	<b>\$1,137,006</b>	<b>\$1,140,722</b>	<b>\$1,126,885</b>

**Forest Preserve DuPage County  
Exhibit #2 to Treasurer's Certificate  
Revenue Detail for Fiscal Year 2015-2016**

**070 - ENVIRONMENTAL  
RESPONSIBILITY FUND**

<u>Description</u>	<u>Prior Year 2014 Actual</u>	<u>Current Year 2015 Estimated</u>	<u>Next Year 2016 Budget</u>
<b><i>Other Income</i></b>			
4400 Investment Income	48,385	54,700	56,917
<b>Section 4 Subtotal</b>	<b>48,385</b>	<b>54,700</b>	<b>56,917</b>
<b><i>Other Financing Sources</i></b>			
<b>Total Current Revenues</b>	<b>\$48,385</b>	<b>\$54,700</b>	<b>\$56,917</b>

**Forest Preserve DuPage County  
Exhibit #2 to Treasurer's Certificate  
Revenue Detail for Fiscal Year 2015-2016**

**075 - DISTRICT-WIDE  
ENVIRONMENTAL  
FUND**

<u>Description</u>	<u>Prior Year 2014 Actual</u>	<u>Current Year 2015 Estimated</u>	<u>Next Year 2016 Budget</u>
<b><i>Other Income</i></b>			
4400 Investment Income	2,183,270	2,400,000	2,615,219
<b>Section 4 Subtotal</b>	<b>2,183,270</b>	<b>2,400,000</b>	<b>2,615,219</b>
<b><i>Other Financing Sources</i></b>			
6400 Transfers In	2,558,583	54,700	56,917
<b>Section 6 Subtotal</b>	<b>2,558,583</b>	<b>54,700</b>	<b>56,917</b>
<b>Total Current Revenues</b>	<b>\$4,741,853</b>	<b>\$2,454,700</b>	<b>\$2,672,136</b>

**Forest Preserve DuPage County  
Exhibit #2 to Treasurer's Certificate  
Revenue Detail for Fiscal Year 2015-2016**

**080 - MALLARD LAKE  
LANDFILL FUND**

<u>Description</u>	<u>Prior Year 2014 Actual</u>	<u>Current Year 2015 Estimated</u>	<u>Next Year 2016 Budget</u>
<b><i>Other Income</i></b>			
4400 Investment Income	2,165,041	2,420,000	2,586,944
<b>Section 4 Subtotal</b>	<b>2,165,041</b>	<b>2,420,000</b>	<b>2,586,944</b>
<b><i>Other Financing Sources</i></b>			
<b>Total Current Revenues</b>	<b>\$2,165,041</b>	<b>\$2,420,000</b>	<b>\$2,586,944</b>



**Forest Preserve DuPage County  
Exhibit #2 to Treasurer's Certificate  
Revenue Detail for Fiscal Year 2015-2016**

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

<u>Description</u>	<u>Prior Year 2014 Actual</u>	<u>Current Year 2015 Estimated</u>	<u>Next Year 2016 Budget</u>
<b><i>Other Income</i></b>			
4400 Investment Income	1,633	7,000	4,950
4505 Landfill Gas Royalties	63,371	37,632	32,000
<b>Section 4 Subtotal</b>	<b>65,004</b>	<b>44,632</b>	<b>36,950</b>
<b><i>Other Financing Sources</i></b>			
6400 Transfers In			365,800
<b>Section 6 Subtotal</b>			<b>365,800</b>
<b>Total Current Revenues</b>	<b>\$65,004</b>	<b>\$44,632</b>	<b>\$402,750</b>

**Forest Preserve DuPage County  
Exhibit #2 to Treasurer's Certificate  
Revenue Detail for Fiscal Year 2015-2016**

**085 - GREENE VALLEY  
LANDFILL FUND**

<u>Description</u>	<u>Prior Year 2014 Actual</u>	<u>Current Year 2015 Estimated</u>	<u>Next Year 2016 Budget</u>
<b><i>Other Income</i></b>			
4400 Investment Income	1,757,996	2,000,000	2,061,785
<b>Section 4 Subtotal</b>	<b>1,757,996</b>	<b>2,000,000</b>	<b>2,061,785</b>
<b><i>Other Financing Sources</i></b>			
<b>Total Current Revenues</b>	<b>\$1,757,996</b>	<b>\$2,000,000</b>	<b>\$2,061,785</b>

**Forest Preserve DuPage County  
Exhibit #2 to Treasurer's Certificate  
Revenue Detail for Fiscal Year 2015-2016**

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

<u>Description</u>	<u>Prior Year 2014 Actual</u>	<u>Current Year 2015 Estimated</u>	<u>Next Year 2016 Budget</u>
<i>Intergovernmental Revenues</i>			
<i>Other Income</i>			
4400 Investment Income	1,052	2,000	1,286
4505 Landfill Gas Royalties	44,282	34,854	30,000
<b>Section 4 Subtotal</b>	<b>45,334</b>	<b>36,854</b>	<b>31,286</b>
<b>Total Current Revenues</b>	<b>\$45,334</b>	<b>\$36,854</b>	<b>\$31,286</b>

**Forest Preserve DuPage County  
Exhibit #2 to Treasurer's Certificate  
Revenue Detail for Fiscal Year 2015-2016**

**131 - GOLF FUND**

<u>Description</u>	<u>Prior Year 2014 Actual</u>	<u>Current Year 2015 Estimated</u>	<u>Next Year 2016 Budget</u>
<b><i>Fees &amp; Permits</i></b>			
2841 Facilities Rental		\$300	\$1,000
2845 Food	169,265	171,575	160,100
2846 Non-Alcoholic Beverages	76,896	66,600	54,000
2847 Beer/Wine	240,595	236,200	171,000
2848 Liquor	41,029	43,700	38,850
2849 Other Taxable Sales	4,452	3,280	2,800
2850 Cash Over & Short	516	8	
2861 Greens Fees	1,963,946	1,883,423	1,335,000
2862 Equipment Rental Fees	673,885	638,000	479,000
2864 Pro Shop Sales	81,466	82,100	60,300
2866 Resident Cards	17,850	18,700	16,000
2867 Service Charge	19,846	20,750	24,000
<b>Section 2 Subtotal</b>	<b>3,289,746</b>	<b>3,164,636</b>	<b>2,342,050</b>
<b><i>Intergovernmental Revenues</i></b>			
<hr/>			
<b><i>Other Income</i></b>			
4400 Investment Income	28,225	75,000	37,756
4900 Other Nontaxable	7	12,158	
<b>Section 4 Subtotal</b>	<b>28,231</b>	<b>87,158</b>	<b>37,756</b>
<b><i>Other Financing Sources</i></b>			
6100 Sale of General Fixed Assets	(11,692)		31,000
6300 Comp for Loss of General Fixed Assets	1,164		
6400 Transfers In	1,230,266	63,500	
<b>Section 6 Subtotal</b>	<b>1,219,737</b>	<b>63,500</b>	<b>31,000</b>
<b>Total Current Revenues</b>	<b>\$4,537,715</b>	<b>\$3,315,294</b>	<b>\$2,410,806</b>

**Forest Preserve DuPage County  
Exhibit #2 to Treasurer's Certificate  
Revenue Detail for Fiscal Year 2015-2016**

**152 - ENDOWMENT FUND**

<u>Description</u>	<u>Prior Year 2014 Actual</u>	<u>Current Year 2015 Estimated</u>	<u>Next Year 2016 Budget</u>
<i>Fees &amp; Permits</i>			
<i>Intergovernmental Revenues</i>			
3320 Local	3,362,027		
<b>Section 3 Subtotal</b>	<b>3,362,027</b>		
<i>Other Income</i>			
4400 Investment Income	38,514	46,300	46,152
4850 Private Sector Support	33,151		
<b>Section 4 Subtotal</b>	<b>71,665</b>	<b>46,300</b>	<b>46,152</b>
<i>Other Financing Sources</i>			
<b>Total Current Revenues</b>	<b>\$3,433,692</b>	<b>\$46,300</b>	<b>\$46,152</b>

**Forest Preserve DuPage County  
Exhibit #2 to Treasurer's Certificate  
Revenue Detail for Fiscal Year 2015-2016**

**154 - DUNHAM  
WETLAND BANK  
PROGRAM FUND**

<u>Description</u>	<u>Prior Year 2014 Actual</u>	<u>Current Year 2015 Estimated</u>	<u>Next Year 2016 Budget</u>
<i>Fees &amp; Permits</i>	_____	_____	_____
<i>Intergovernmental Revenues</i>	_____	_____	_____
<i>Other Income</i>	_____	_____	_____
<i>Other Financing Sources</i>			
6400 Transfers In		626,030	
<b>Section 6 Subtotal</b>		<b>626,030</b>	
<b>Total Current Revenues</b>		<b>\$626,030</b>	

**Forest Preserve DuPage County  
Exhibit #2 to Treasurer's Certificate  
Revenue Detail for Fiscal Year 2015-2016**

**156 - WETLAND  
AQUATIC & RIPARIAN  
PROGRAM FUND**

<u>Description</u>	<u>Prior Year 2014 Actual</u>	<u>Current Year 2015 Estimated</u>	<u>Next Year 2016 Budget</u>
<i>Fees &amp; Permits</i>			
<i>Intergovernmental Revenues</i>			
3310 State		1,055,039	809,936
<b>Section 3 Subtotal</b>		<b>1,055,039</b>	<b>809,936</b>
<i>Other Income</i>			
4850 Private Sector Support			300,000
<b>Section 4 Subtotal</b>			<b>300,000</b>
<i>Other Financing Sources</i>			
6400 Transfers In		500,000	1,877,756
<b>Section 6 Subtotal</b>		<b>500,000</b>	<b>1,877,756</b>
<b>Total Current Revenues</b>		<b>\$1,555,039</b>	<b>\$2,987,692</b>

**Forest Preserve DuPage County  
Exhibit #2 to Treasurer's Certificate  
Revenue Detail for Fiscal Year 2015-2016**

**273 - CONSTRUCTION &  
DEVELOPMENT FUND -  
2014**

<u>Description</u>	<u>Prior Year 2014 Actual</u>	<u>Current Year 2015 Estimated</u>	<u>Next Year 2016 Budget</u>
<b>Taxes</b>			
1100 Current Levy			\$1,895,000
1200 Personal Property Replacement Tax			220,446
<b>Section 1 Subtotal</b>			<b>2,115,446</b>
<b>Fees &amp; Permits</b>			
<b>Intergovernmental Revenues</b>			
<b>Other Income</b>			
4200 Easement Fees & Defaults			10,000
4400 Investment Income			16,555
<b>Section 4 Subtotal</b>			<b>26,555</b>
<b>Other Financing Sources</b>			
<b>Total Current Revenues</b>			<b>\$2,142,001</b>



**Forest Preserve DuPage County  
Exhibit #2 to Treasurer's Certificate  
Revenue Detail for Fiscal Year 2015-2016**

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

<u>Description</u>	<u>Prior Year 2014 Actual</u>	<u>Current Year 2015 Estimated</u>	<u>Next Year 2016 Budget</u>
<i>Fees &amp; Permits</i>			
<i>Intergovernmental Revenues</i>			
3310 State	20,000	24,000	20,000
<b>Section 3 Subtotal</b>	<b>20,000</b>	<b>24,000</b>	<b>20,000</b>
<i>Other Income</i>			
4400 Investment Income	35,991	175,000	90,610
<b>Section 4 Subtotal</b>	<b>35,991</b>	<b>175,000</b>	<b>90,610</b>
<i>Other Financing Sources</i>			
6100 Sale of General Fixed Assets	153,902	105,000	110,000
6400 Transfers In	87,659	1,374,404	3,541,466
<b>Section 6 Subtotal</b>	<b>241,561</b>	<b>1,479,404</b>	<b>3,651,466</b>
<b>Total Current Revenues</b>	<b>\$297,552</b>	<b>\$1,678,404</b>	<b>\$3,762,076</b>

**Forest Preserve DuPage County  
Exhibit #2 to Treasurer's Certificate  
Revenue Detail for Fiscal Year 2015-2016**

**510 - OAK MEADOWS  
IMPROVEMENT  
PROJECT FUND**

<u>Description</u>	<u>Prior Year 2014 Actual</u>	<u>Current Year 2015 Estimated</u>	<u>Next Year 2016 Budget</u>
<i>Fees &amp; Permits</i>	_____	_____	_____
<i>Intergovernmental Revenues</i>	_____	_____	_____
<i>Other Income</i>	_____	_____	_____
<i>Other Financing Sources</i>			
6400 Transfers In		500,000	16,300,000
<b>Section 6 Subtotal</b>	_____	<b>500,000</b>	<b>16,300,000</b>
<b>Total Current Revenues</b>	_____	<b>\$500,000</b>	<b>\$16,300,000</b>


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 NO. 15-242

PASSED BY THE BOARD OF COMMISSIONERS AT A MEETING  
HELD AT THE DISTRICT HEADQUARTERS, 3 SOUTH 580 NAPERVILLE ROAD,  
WHEATON, ILLINOIS, ON THE 16th DAY OF JUNE, A.D., 2015.

GIVEN UNDER MY HAND AND OFFICIAL SEAL AT WHEATON,  
ILLINOIS, THIS 18<sup>th</sup> DAY OF JUNE, A.D., 2015.

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

RESOLUTION NO. 15-243

TRANSFER OF INVESTMENT EARNINGS FROM DISTRICT-WIDE ENVIRONMENTAL FUND TO GENERAL FUND, IMRF FUND, CAPITAL IMPROVEMENT, REPAIR OR REPLACEMENT FUND, AND OAK MEADOWS GOLF AND PRESERVE IMPROVEMENT PROJECT 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, 2015 there is a total of \$19,275,000 in the District-Wide Environmental Fund available for transfer to the General Fund, the IMRF Fund, the Capital Improvement, Repair or Replacement Fund, and the Oak Meadows Golf and Preserve Improvement Project 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 2015/2016 the sum not to exceed \$2,200,000 of the District-Wide Environmental Fund #075 is authorized to be transferred to the General Fund #010.
3. That for fiscal year 2015/2016 the sum not to exceed \$8,750,000 of the District-Wide Environmental Fund #075 is authorized to be transferred to the IMRF Fund #030.
4. That for fiscal year 2015/2016 the sum not to exceed \$3,225,000 of the District-Wide Environmental Fund #075 is transferred to the Capital Improvement, Repair, or Replacement Fund #500.

5. That for fiscal year 2015/2016 the sum not to exceed \$5,100,000 of the District-Wide Environmental Fund #075 is transferred to the Oak Meadows Golf and Preserve Improvement Project Fund #510.

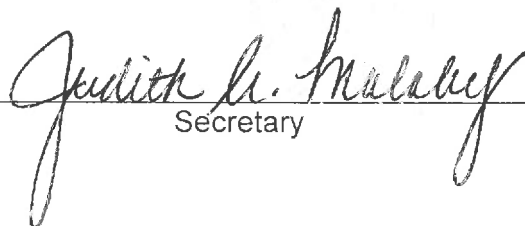
BE IT FURTHER RESOLVED that the Secretary is hereby authorized and directed to transmit certified copies of the Resolution to the Executive Director, and Director, Resource Management and Development.

PASSED AND APPROVED by the President and Board of Commissioners of the Forest Preserve District of DuPage County this 16<sup>th</sup> day of June, 2015.

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 NO. 15-243

PASSED BY THE BOARD OF COMMISSIONERS AT A MEETING  
HELD AT THE DISTRICT HEADQUARTERS, 3 SOUTH 580 NAPERVILLE ROAD,  
WHEATON, ILLINOIS, ON THE 16th DAY OF JUNE, A.D., 2015.

GIVEN UNDER MY HAND AND OFFICIAL SEAL AT WHEATON,  
ILLINOIS, THIS 19<sup>th</sup> DAY OF JUNE, A.D., 2015.

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

RESOLUTION NO. 15-244

TRANSFER OF INVESTMENT EARNINGS FROM LANDFILL EXPENSE MALLARD  
LAKE FUND TO GENERAL FUND, MALLARD LAKE NON-LANDFILL  
IMPROVEMENT FUND, AND OAK MEADOWS GOLF AND PRESERVE  
IMPROVEMENT PROJECT 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, 2015 there is \$10,865,800 from interest earned in the Landfill Expense Mallard Lake Fund available for transfer to the General Fund, the Mallard Lake Non-Landfill Improvement Fund, and the Oak Meadows Golf and Preserve Improvement Project 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 2015/2016 the sum not to exceed \$2,400,000 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 2015/2016 the sum not to exceed \$365,800 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.

4. That for fiscal year 2015/2016 the sum not to exceed \$8,100,000 from the investment earnings of the Landfill Expense, Mallard Lake Fund #080 is authorized to be transferred to the Oak Meadows Golf and Preserve Improvement Project Fund #510.

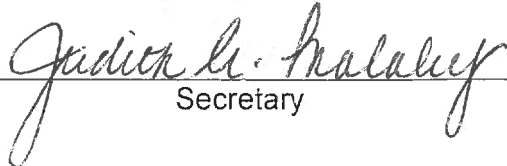
BE IT FURTHER RESOLVED that the Secretary is hereby authorized and directed to transmit certified copies of the Resolution to the Executive Director, and Director, Resource Management and Development.

PASSED AND APPROVED by the President and Board of Commissioners of the Forest Preserve District of DuPage County this 16<sup>th</sup> day of June, 2015.

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 NO. 15-244

PASSED BY THE BOARD OF COMMISSIONERS AT A MEETING  
HELD AT THE DISTRICT HEADQUARTERS, 3 SOUTH 580 NAPERVILLE ROAD,  
WHEATON, ILLINOIS, ON THE 16th DAY OF JUNE, A.D., 2015.

GIVEN UNDER MY HAND AND OFFICIAL SEAL AT WHEATON,  
ILLINOIS, THIS 19<sup>th</sup> DAY OF JUNE, A.D., 2015.

  
SECRETARY  
FOREST PRESERVE COMMISSION  
DU PAGE COUNTY, ILLINOIS

RESOLUTION NO. 15-245

TRANSFER OF INVESTMENT EARNINGS FROM LANDFILL EXPENSE GREENE  
VALLEY FUND TO GENERAL FUND AND OAK MEADOWS GOLF AND  
PRESERVE IMPROVEMENT PROJECT 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, 2015 there is \$5,500,000 from interest earned in the Landfill Expense Greene Valley Fund available for transfer to the General Fund and the Oak Meadows Golf and Preserve Improvement Project Fund.

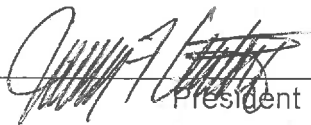
NOW, THEREFORE, BE IT RESOLVED by the President and Board of Commissioners of the Forest Preserve District of DuPage County as follows:

1. The preambles set forth above are incorporated herein and made a part of this Resolution.
2. That for fiscal year 2015/2016 the sum not to exceed \$2,400,000 from the investment earnings of the Landfill Expense Greene Valley Fund #085 is authorized to be transferred to the General Fund #010.
3. That for fiscal year 2015/2016 the sum not to exceed \$3,100,000 from the investment earnings of the Landfill Expense Greene Valley Fund #085 is authorized to be transferred to the Oak Meadows Golf and Preserve Improvement Project Fund #510.


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

PASSED AND APPROVED by the President and Board of Commissioners of the Forest Preserve District of DuPage County this 16<sup>th</sup> day of June, 2015.

APPROVED:

  
\_\_\_\_\_  
President

ATTEST:

  
\_\_\_\_\_  
Secretary

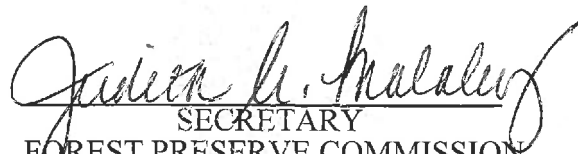
STATE OF ILLINOIS    )  
                                  )SS  
COUNTY OF DU PAGE)

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 NO. 15-245

PASSED BY THE BOARD OF COMMISSIONERS AT A MEETING  
HELD AT THE DISTRICT HEADQUARTERS, 3 SOUTH 580 NAPERVILLE ROAD,  
WHEATON, ILLINOIS, ON THE 16th DAY OF JUNE, A.D., 2015.

GIVEN UNDER MY HAND AND OFFICIAL SEAL AT WHEATON,  
ILLINOIS, THIS 19<sup>th</sup> DAY OF JUNE, A.D., 2015.

  
SECRETARY  
FOREST PRESERVE COMMISSION  
DU PAGE COUNTY, ILLINOIS

RESOLUTION NO. 15-246

TRANSFER FROM GENERAL FUND TO CAPITAL IMPROVEMENT, REPAIR, OR  
REPLACEMENT 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, 2015 has funds in an amount not to exceed \$316,466 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 where the completion of these capital improvements has been budgeted in fiscal year 2015/2016.

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 2015/2016 an amount not to exceed \$316,466 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.

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 16<sup>th</sup> day of June, 2015.

APPROVED:

  
\_\_\_\_\_  
President

ATTEST:

  
\_\_\_\_\_  
Secretary

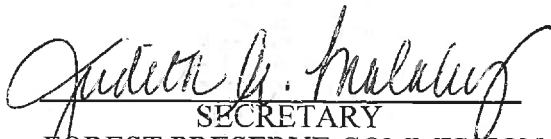
STATE OF ILLINOIS    )  
                                  )SS  
COUNTY OF DU PAGE)

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 NO. 15-246

PASSED BY THE BOARD OF COMMISSIONERS AT A MEETING  
HELD AT THE DISTRICT HEADQUARTERS, 3 SOUTH 580 NAPERVILLE ROAD,  
WHEATON, ILLINOIS, ON THE 16th DAY OF JUNE, A.D., 2015.

GIVEN UNDER MY HAND AND OFFICIAL SEAL AT WHEATON,  
ILLINOIS, THIS 19<sup>th</sup> DAY OF JUNE, A.D., 2015.

  
SECRETARY  
FOREST PRESERVE COMMISSION  
DU PAGE COUNTY, ILLINOIS

RESOLUTION NO. 15-247

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 2015/2016

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. 15-241 for the Forest Preserve District of DuPage County for the Fiscal Year beginning July 1, 2015 and ending June 30, 2016 identified the budgeted amounts for educational conferences and training programs by an appropriation unit 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:

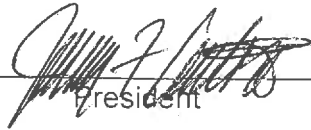
1. The preambles set forth above are incorporated herein and made a part of this resolution.
2. A list of educational conferences and training programs estimated to cost \$700, or more, per employee for Fiscal Year 2015/2016 is attached as Exhibit "A" to this Resolution.
3. The Executive Director is 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. 15-241 entitled "Annual Appropriation Ordinance, Forest Preserve District of DuPage County, Illinois, Fiscal Period beginning July 1, 2015 and ending June 30, 2016".

PASSED AND APPROVED by the President and Board of Commissioners of the Forest Preserve District of DuPage County this 16<sup>th</sup> day of June, 2015.

APPROVED:

  
\_\_\_\_\_  
President

ATTEST:

  
\_\_\_\_\_  
Secretary



**Exhibit "A" to Resolution #15-247  
Educational Conferences Training FY 2015/2016**

		<b># of Employees</b>	<b>Cost Per Employee</b>	<b>Total</b>
<b>Fund: 010 General Fund</b>				
<b>Agency: B00 Executive Office</b>				
Nat'l Recreation & Park Assoc. Annual Conf.	Sept. 15 - 17, 2015; Las Vegas, NV	1	2,000	2,000
IAPD/IPRA 2016 Conference	Jan. 28 - 30, 2016; Chicago, IL	1	750	750
		<b>B00 Subtotal</b>		<b>2,750</b>
<b>Agency: C00 Finance</b>				
Certified Public Finance Officer Program	Self-study Certification Program	1	1,000	1,000
		<b>C00 Subtotal</b>		<b>1,000</b>
<b>Agency: D00 Natural Resources</b>				
Society for Conservation GIS Annual Conference	Jul. 26 - 29, 2015; San Diego, CA	1	1,500	1,500
Lepidopterists Society Conference	Jul. 28 - Aug. 2, 2015; West Lafayette, IN	1	800	800
Freshwater Mussel Propagation for Restoration	Sept. 28 - Oct. 2, 2015; Bozeman, MT	1	2,200	2,200
The Wildlife Society 22nd Annual Conference	Oct. 15 - 21, 2015; Winnipeg, Canada	1	1,500	1,500
Natural Areas Conference	Nov. 3 - 5, 2015; Little Rock, AR	2	1,500	3,000
76th Midwest Fish & Wildlife Conference	Jan. 24 - 27, 2016; Grand Rapids, MI	2	800	1,600
PRRSUM River Restoration Conference	Winter 2016; Location TBD	1	2,000	2,000
Freshwater Mollusk Conservation Society Symposium	Spring 2016; Location TBD	1	3,000	3,000
Special Park Districts 2015/2016 Conference	Summer 2016; Location TBD	1	1,500	1,500
		<b>D00 Subtotal</b>		<b>17,100</b>
<b>Agency: E00 Human Resources</b>				
OSHA 30-hour training (Safety Coordinator)	Date TBD; Location TBD	1	1,000	1,000
Assoc. of Talent Development Certification Program	On-line Certification Program	1	1,300	1,300
		<b>E00 Subtotal</b>		<b>2,300</b>
<b>Agency: ED1 Education</b>				
Seminar for Historical Administration Conference	Oct. 31 - Nov. 21, 2015; Indianapolis, IN	1	3,500	3,500
IAPD/IPRA 2016 Conference	Jan. 28 - 30, 2016; Chicago, IL	1	1,400	1,400
		<b>ED1 Subtotal</b>		<b>4,900</b>
<b>Agency: G00 West &amp; East Sectors</b>				
Nat'l Recreation & Park Assoc. Annual Conf.	Sept. 15 - 17, 2015; Las Vegas, NV	1	2,500	2,500
Great Lakes PTI Conference	Feb. 22 - 25, 2016; Pokagon, IN	1	700	700
Special Park Districts 2015/2016 Conference	Summer 2016; Location TBD	1	2,000	2,000
		<b>G00 Subtotal</b>		<b>5,200</b>
<b>Agency: I00 Environmental Services</b>				
Land Surveyor Conference	January 2016; Springfield, IL	1	1,500	1,500
		<b>I00 Subtotal</b>		<b>1,500</b>
<b>Agency: J00 Structural Maintenance</b>				
Int'l Facility Mgmt. Assoc. Certification (Manager)	On-line or classroom instruction at NIU	1	1,000	1,000
Int'l Facility Mgmt. Assoc. Certification (Asst. Mngr.)	On-line or classroom instruction at NIU	4	1,000	4,000
		<b>J00 Subtotal</b>		<b>5,000</b>
<b>Agency: J01 Fleet Services</b>				
Dueco Training	Sept. 15 - 17, 2015; Waukesha, WI	2	725	1,450
2016 Government Fleet Expo	June 2016; Location TBD	1	1,800	1,800
CAFS Certification Training (Fleet Foreman)	On-line training course	1	750	750
		<b>J01 Subtotal</b>		<b>4,000</b>
<b>Agency: LEG Fundraising &amp; Development</b>				
Indiana University - Developing Annual Sustainability	Jul. 13 - Aug. 7, 2015; On-line course	1	1,200	1,200
Indiana University - Planned Giving	Aug. 17 - Sept. 25, 2015; On-line course	1	1,500	1,500
Indiana University - Developing Major Gifts	Oct. 12 - Nov. 20, 2015; On-line course	1	1,500	1,500
Assoc. of Fundraising Professionals Conference	Mar. 20 - 22, 2016; Boston, MA	1	3,000	3,000
		<b>LEG Subtotal</b>		<b>7,200</b>
<b>Agency: N00 Communications &amp; Marketing</b>				
American Institute of Graphic Arts Design Conf.	Oct. 8 - 10, 2015; New Orleans, LA	1	1,700	1,700
Public Relations Society of America Conference	Nov. 8 - 10, 2015; Atlanta, GA	2	3,000	6,000
IEG Conference	Apr. 17 - 20, 2016; Chicago, IL	1	3,630	3,630
		<b>N00 Subtotal</b>		<b>11,330</b>

**Exhibit "A" to Resolution #15-247  
Educational Conferences Training FY 2015/2016**

		# of Employees	Cost Per Employee	Total
<b>Agency: Q00 Information Technology</b>				
Cisco Training	Summer 2015; Chicago, IL	2	2,200	4,400
Desktop Support Training	Winter 2016; Chicago, IL	2	2,000	4,000
Microsoft Training	Winter 2016; Chicago, IL	2	2,000	4,000
MS Dynamics Training	Winter 2016; Chicago, IL	3	3,000	9,000
ITIL Training	Spring 2016; Chicago, IL	1	2,000	2,000
Arc GIS Online Training	On-line training program	1	2,000	2,000
CBTNuggets Training Course	On-line training program	1	5,600	5,600
CGCIO Training	On-line training program	1	5,000	5,000
	<b>Q00 Subtotal</b>			<b>36,000</b>
<b>Agency: R00 Environmental Education Center</b>				
IAPD/IPRA 2016 Conference	Jan. 28 - 30, 2016; Chicago, IL	1	1,750	1,750
	<b>R00 Subtotal</b>			<b>1,750</b>
<b>Agency: U00 Law Enforcement</b>				
CALEA Accreditation Management Training	Jul. 22 - 24, 2015; Colorado Springs, CO	1	2,500	2,500
Park Ranger Institute	January 2016; North Carolina	2	850	1,700
Park Law Enforcement Assoc. 2016 Annual Conf.	Feb. 15 - 18, 2016; Savannah, GA	1	2,705	2,705
Int'l Police Mountain Bike Assoc. Annual Conf.	April 2016; Ashville, NC	1	2,200	2,200
Police Academy	For new officers due to potential turnover	2	3,080	6,160
	<b>U00 Subtotal</b>			<b>15,265</b>
	<b>010 Total</b>			<b>115,295</b>
<b>Fund: 050 Zoological Fund</b>				
<b>Agency: Z00 Willowbrook Wildlife Center</b>				
Shedd Aquarium Behavioral Training	August, 2015; Chicago, IL	1	1,500	1,500
ExoticsCon Conference	Aug. 29 - Sept. 2, 2015; San Antonio, TX	1	2,500	2,500
	<b>050 Subtotal</b>			<b>4,000</b>
	<b>050 Total</b>			<b>4,000</b>
<b>Fund: 131 Golf Operations</b>				
<b>Agency: OMD Oak Meadows Grounds</b>				
2016 Golf Industry Show	Feb. 7 - 11, 2016; San Diego, CA	1	1,800	1,800
	<b>OMD Subtotal</b>			<b>1,800</b>
<b>Agency: OMT Oak Meadows Golf/Pro Shop</b>				
2016 PGA Show	Jan. 27 - 29, 2016; Orlando, FL	1	1,500	1,500
	<b>OMT Subtotal</b>			<b>1,500</b>
	<b>131 Total</b>			<b>3,300</b>
<b>Fund: 273 Construction &amp; Development Fund</b>				
<b>Agency: P00 Planning</b>				
American Society of Landscape Architects Expo	Nov. 6 - 9, 2015; Chicago, IL	1	3,000	3,000
Special Park Districts 2015/2016 Conference	Summer 2016; Location TBD	1	3,000	3,000
	<b>P00 Subtotal</b>			<b>6,000</b>
	<b>273 Total</b>			<b>6,000</b>
	<b>DISTRICT TOTAL</b>			<b>\$128,595</b>

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 NO. 15-247

PASSED BY THE BOARD OF COMMISSIONERS AT A MEETING  
HELD AT THE DISTRICT HEADQUARTERS, 3 SOUTH 580 NAPERVILLE ROAD,  
WHEATON, ILLINOIS, ON THE 16th DAY OF JUNE, A.D., 2015.

GIVEN UNDER MY HAND AND OFFICIAL SEAL AT WHEATON,  
ILLINOIS, THIS 19<sup>th</sup> DAY OF JUNE, A.D., 2015.

  
SECRETARY  
FOREST PRESERVE COMMISSION  
DU PAGE COUNTY, ILLINOIS

RESOLUTION NO. 15-249

A RESOLUTION SPECIFICALLY IDENTIFYING AUTHORIZATION OF VEHICLE AND EQUIPMENT PURCHASES AS SET FORTH IN ORDINANCE #15-241 FOR THE FISCAL YEAR 2015/2016

WHEREAS, the Annual Appropriation Ordinance No. 15-241 for the Forest Preserve District of DuPage County for the Fiscal Year beginning July 1, 2015 and ending June 30, 2016 identified the budgeted amounts for purchase of vehicles and equipment within the Districts Capital Improvement, Repair, or Replacement Fund; 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:

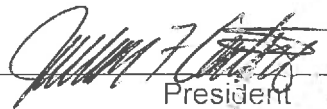
1. The preambles set forth above are incorporated herein and made a part of this resolution.
2. A list of specific vehicle and equipment purchases is attached as Exhibit "A" to this Resolution.
3. The Executive Director is authorized to approve the purchase of vehicles and equipment based upon the list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

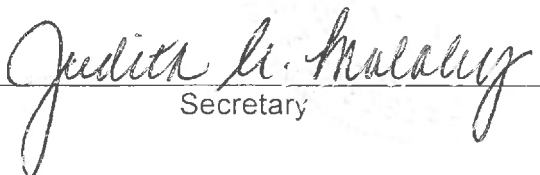
The Secretary is further directed to attach a certified copy of this resolution to Ordinance No. 15-241 entitled "Annual Appropriation Ordinance, Forest Preserve District of DuPage County, Illinois, Fiscal Period beginning July 1, 2015 and ending June 30, 2016".

PASSED AND APPROVED by the President and Board of Commissioners of the Forest Preserve District of DuPage County this 16<sup>th</sup> day of June, 2015.

APPROVED:

  
\_\_\_\_\_  
President

ATTEST:

  
\_\_\_\_\_  
Secretary

**Exhibit "A" to Ordinance #15-249  
FY 2015/2016 Capital Equipment Request Detail**

**Fund: 500 Capital Improvement, Repair or Replacement Fund**

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<u>Equipment</u>	<u>Total</u>
One-Ton Truck w/ 5th wheel (#014 - Kline Creek Farm)	35,000
56,000 lb GVWR Tandem Axle Tractor Truck (#083 - Grounds/Trails & Streams)	160,000
Transit Connect XLT - (#145 - LT Loaner/Structural)	25,000
19,000 lb GVWR, Flat Bed Truck (#151 - Forestry)	70,000
3/4 Ton Cargo Van (#144 - Structural)	27,000
3/4 Ton Cargo Van (#188 - Structural)	27,000
4 Wheel-drive SUV (#173 - Natural Resources/Urban Stream Ctr)	35,000
4 Wheel-drive SUV (#174 - Natural Resources)	35,000
4 Wheel-drive SUV (#271 - Fleet)	35,000
2015 Police SUV - Chevy Tahoe (#278 - Law Enforcement)	40,000
2015 Police SUV - Chevy Tahoe (#365 - Law Enforcement)	40,000
2015 Police SUV - Chevy Tahoe (#378 - Law Enforcement)	40,000
Crew Cab, Chipper Box Truck - (#133 - Forestry)	85,000
Dump truck (#045 - Structural)	48,000
Dump Truck (#161 - Grounds/Roads)	70,000
Dump Truck (#162 - Grounds/Landscape)	58,000
Dump Truck (#329 - Grounds/Roads)	72,000
Dump Truck (#330 - Grounds/Roads)	72,000
Dump truck (#331 - Grounds/Trails & Streams)	72,000
Dump Truck w/ air brakes (#159 - Grounds/Forestry)	110,000
Dump Truck w/ air brakes (#343 - Grounds/Trails & Streams)	90,000
Pick-up Truck, extended cab, 3/4 ton (#100 - Structural)	35,000
Pick-up Truck, extended cab, 3/4 ton (#183 -Grounds/Administration)	35,000
Pick-up Truck, extended cab, 3/4 ton w/ liftgate (#025 - Grounds/Trails & Streams)	35,000
Pick-up Truck, extended cab, 3/4 ton w/ plow prep (#069 - West)	35,000
Pick-up Truck, extended cab, 3/4 ton w/ plow prep (#169 - West)	35,000
100 gal Fire Pumper (#P0187 - East)	12,000
100 gal Fire Pumper (#P0240 - East)	12,000
100 gal Fire Pumper (#P0243 - West)	12,000
100 gal Fire Pumper (#P0245 - West)	12,000
Sealcoat Squeegee (#SC006 - Grounds/Roads)	32,000
6x6 Utility Vehicle (#T0208 - Natural Resources)	14,000
Kubota RTV Utility Vehicle (#T0154 - West)	16,000
20 ft Flatbed Trailer (#TR053 - Structural)	19,000
Poly Tank Trailer (#TR055 - Grounds/Landscape)	30,000
18,000 lb GVW, 20 ft Flatbed Trailer (#TR098 - Grounds/Roads)	20,000
20 + 5 ft beavertail Flatbed Trailer (#TR115 - Grounds/Roads)	20,000
16 ft. Lowboy Tilt Trailer (#TR143 - Natural Resources)	15,000
Alternative Fuel Conversions (9 new vehicles)	90,000
<b>500</b>	<b>Fund Total</b>
	<b>1,725,000</b>


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 NO. 15-249

PASSED BY THE BOARD OF COMMISSIONERS AT A MEETING  
HELD AT THE DISTRICT HEADQUARTERS, 3 SOUTH 580 NAPERVILLE ROAD,  
WHEATON, ILLINOIS, ON THE 16th DAY OF JUNE, A.D., 2015.

GIVEN UNDER MY HAND AND OFFICIAL SEAL AT WHEATON,  
ILLINOIS, THIS 18<sup>th</sup> DAY OF JUNE, A.D., 2015.

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
FISCAL YEAR 2015 / 2016 BUDGET

Capital Equipment Request Summary

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<u>FUND/AGENCY</u>	<u>NEW</u>	<u>REPLACE</u>	<u>TOTAL</u>
<b>010 General Fund</b>			
J00 Structural Maintenance	0	7,500	7,500
Q00 Information Technology	300,000	0	7,500
<b>010 Fund Total</b>	<b>300,000</b>	<b>7,500</b>	<b>307,500</b>
<b>131 Golf Enterprise Fund</b>			
MMD Maple Meadows Grounds	0	80,000	80,000
MMK Maple Meadows Overhead	34,000	0	34,000
<b>131 Fund Total</b>	<b>34,000</b>	<b>80,000</b>	<b>114,000</b>
<b>156 WARP Aquatic Monitoring &amp; Riparian Program</b>			
D00 Natural Resources	50,000	0	50,000
<b>156 Fund Total</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>
<b>500 Capital Improvement, Repair or Replacement Fund</b>			
J01 Fleet Management	0	1,725,000	1,725,000
<b>500 Fund Total</b>	<b>0</b>	<b>1,725,000</b>	<b>1,725,000</b>
<b>ALL FUNDS TOTAL</b>	<b>384,000</b>	<b>1,812,500</b>	<b>2,196,500</b>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
FISCAL YEAR 2015 / 2016 BUDGET

Capital Equipment Request Detail

				New	Replace	Total
<b>Fund:</b>	<b>010</b>	<b>General Fund</b>				
<b>Agency:</b>	<b>J00</b>	<b>Facilities Management</b>				
	<b>4300</b>	<b>Equipment</b>				
		Heat Laminator		0	7,500	7,500
		<b>J00</b>	<b>Agency Total</b>	<b>0</b>	<b>7,500</b>	<b>7,500</b>
<b>Agency:</b>	<b>Q00</b>	<b>Information Technology</b>				
	<b>4300</b>	<b>Equipment</b>				
	C/O	Fleet Application		120,000	0	120,000
	C/O	E-commerce Permit Intergrated Mang. Enterprise Solution		100,000	0	100,000
		Router Hardware		30,000	0	30,000
		Longer Term Archive - Business Continuity		50,000	0	50,000
		<b>Q00</b>	<b>Agency Total</b>	<b>300,000</b>	<b>0</b>	<b>300,000</b>
		<b>010</b>	<b>Fund Total</b>	<b>300,000</b>	<b>7,500</b>	<b>307,500</b>
<b>Fund:</b>	<b>131</b>	<b>Business Enterprises</b>				
<b>Agency:</b>	<b>MMD</b>	<b>Maple Meadows Golf Maintenance Operations</b>				
	<b>4300</b>	<b>Equipment</b>				
		Tri-plex Mower 1		0	40,000	40,000
		Tri-plex Mower 2		0	40,000	40,000
		<b>MMD</b>	<b>Agency Total</b>	<b>0</b>	<b>80,000</b>	<b>80,000</b>
<b>Agency:</b>	<b>MMK</b>	<b>Maple Meadows Overhead</b>				
	<b>4300</b>	<b>Equipment</b>				
		Lightning Detection System		0	34,000	34,000
		<b>MMK</b>	<b>Agency Total</b>	<b>0</b>	<b>34,000</b>	<b>34,000</b>
		<b>131</b>	<b>Fund Total</b>	<b>0</b>	<b>114,000</b>	<b>114,000</b>
<b>Fund:</b>	<b>156</b>	<b>WARP Aquatic Monitoring &amp; Riparian Program</b>				
<b>Agency:</b>	<b>D00</b>	<b>Natural Resources</b>				
	<b>4300</b>	<b>Equipment</b>				
	C/O	Pick-up Truck		28,000	0	28,000
	C/O	ATV		15,000	0	15,000
	C/O	ATV Trailer		7,000	0	7,000
		<b>D00</b>	<b>Agency Total</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>
		<b>156</b>	<b>Fund Total</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>



FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

FISCAL YEAR 2015 / 2016 BUDGET

Capital Equipment Request Detail

Fund:	500	Capital Improvement, Repair or Replacement Fund	New	Replace	Total
Agency:	J01	Fleet Management			
4300		Equipment			
C/O		One-Ton Truck w/ 5th wheel (#014 - Kline Creek Farm)	0	35,000	35,000
C/O		Transit Connect XLT - (#145 - LT Loaner/Facilities Mgmt)	0	25,000	25,000
C/O		19,000 lb GVWR, Flat Bed Truck (#151 - Grounds Mgmt)	0	70,000	70,000
C/O		Crew Cab, Chipper Box Truck - (#133 - Grounds Mgmt)	0	85,000	85,000
C/O		Dump truck (#045 - Facilities Mgmt)	0	48,000	48,000
C/O		Dump Truck (#329 - Grounds Mgmt)	0	72,000	72,000
C/O		Dump Truck (#330 - Grounds Mgmt)	0	72,000	72,000
C/O		Dump truck (#331 - Grounds Mgmt)	0	72,000	72,000
C/O		Sealcoat Squeegee (#SC006 - Grounds Mgmt)	0	32,000	32,000
C/O		Poly Tank Trailer (#TR055 - Grounds Mgmt)	0	30,000	30,000
		56,000 lb GVWR Tandem Axle Tractor Truck (#083 - Grounds Mgmt)	0	160,000	160,000
		3/4 Ton Cargo Van (#144 - Facilities Mgmt)	0	27,000	27,000
		3/4 Ton Cargo Van (#188 - Facilities Mgmt)	0	27,000	27,000
		4 Wheel-drive SUV (#173 - Natural Resources/Urban Stream Ctr)	0	35,000	35,000
		4 Wheel-drive SUV (#174 - Natural Resources)	0	35,000	35,000
		4 Wheel-drive SUV (#271 - Fleet Mgmt)	0	35,000	35,000
		2015 Police SUV - Chevy Tahoe (#278 - Law Enforcement)	0	40,000	40,000
		2015 Police SUV - Chevy Tahoe (#365 - Law Enforcement)	0	40,000	40,000
		2015 Police SUV - Chevy Tahoe (#378 - Law Enforcement)	0	40,000	40,000
		Dump Truck (#161 - Grounds Mgmt)	0	70,000	70,000
		Dump Truck (#162 - Grounds Mgmt)	0	58,000	58,000
		Dump Truck w/ air brakes (#159 - Grounds Mgmt)	0	110,000	110,000
		Dump Truck w/ air brakes (#343 - Grounds Mgmt)	0	90,000	90,000
		Pick-up Truck, extended cab, 3/4 ton (#100 - Facilities Mgmt)	0	35,000	35,000
		Pick-up Truck, extended cab, 3/4 ton (#183 - Grounds Mgmt)	0	35,000	35,000
		Pick-up Truck, extended cab, 3/4 ton w/ liftgate (#025 - Grounds Mgmt)	0	35,000	35,000
		Pick-up Truck, extended cab, 3/4 ton w/ plow prep (#069 - Site Operations)	0	35,000	35,000
		Pick-up Truck, extended cab, 3/4 ton w/ plow prep (#169 - Site Operations)	0	35,000	35,000
		100 gal Fire Pumper (#P0187 - Site Operations)	0	12,000	12,000
		100 gal Fire Pumper (#P0240 - Site Operations)	0	12,000	12,000
		100 gal Fire Pumper (#P0243 - Site Operations)	0	12,000	12,000
		100 gal Fire Pumper (#P0245 - Site Operations)	0	12,000	12,000
		6x6 Utility Vehicle (#T0208 - Natural Resources)	0	14,000	14,000
		Kubota RTV Utility Vehicle (#T0154 - Site Operations)	0	16,000	16,000
		20 ft Flatbed Trailer (#TR053 - Facilities Mgmt)	0	19,000	19,000
		18,000 lb GVW, 20 ft Flatbed Trailer (#TR098 - Grounds Mgmt)	0	20,000	20,000
		20 + 5 ft beavertail Flatbed Trailer (#TR115 - Grounds Mgmt)	0	20,000	20,000
		16 ft. Lowboy Tilt Trailer (#TR143 - Natural Resources)	0	15,000	15,000
		Alternative Fuel Conversions (9 new vehicles)	0	90,000	90,000
		J01	0	1,725,000	1,725,000
		500	0	1,725,000	1,725,000

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
FISCAL YEAR 2015 / 2016 BUDGET

Capital Improvement Request Summary

FUND	STRUCTURES & LAND IMPROV.	PRESERVE & RECREATION	WATER MANAGE	LANDFILL	TOTAL
010 General Fund	525,000	0	0	0	525,000
075 District Wide Environmental Fund	0	0	0	81,800	81,800
081 Mallard Lake Preserve Non-Landfill Improvement Fund	0	365,800	0	0	365,800
131 Golf Enterprise Fund	144,000	0	0	0	144,000
273 Construction & Development Fund	125,000	600,000	200,000	0	925,000
500 Capital Improvement, Repair or Replacement Fund	8,038,811	459,448	0	0	8,498,259
510 Oak Meadows Golf and Preserve Improv Proj Fund	568,458	10,259,260	4,956,239	0	15,783,957
<b>ALL FUNDS TOTAL</b>	<b>9,401,269</b>	<b>11,684,508</b>	<b>5,156,239</b>	<b>81,800</b>	<b>26,323,816</b>

FORESET PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
FISCAL YEAR 2015 / 2016 BUDGET

Capital Improvement Request Detail

		Structures & Land Improv.	Preserve & Recreation	Water Manage	Landfill	Total
<b>Fund: 010</b>	<b>General Fund</b>					
<b>Agency: J00</b>	<b>Facilities Management</b>					
4200	Operating Improvements & Structures					
	Roof Replacements - Fullersburg & Mayslake	125,000	0	0	0	125,000
	Danada Farm Barn Ceiling Installations	130,000	0	0	0	130,000
	Chimney Improvements - Danada House & Graue House	50,000	0	0	0	50,000
	Headquarters Generator Gas Line	15,000	0	0	0	15,000
	Danada Mansion Air Conditioner Replacement	100,000	0	0	0	100,000
	Herrick Lake Stone Signs	15,000	0	0	0	15,000
	J00 Agency Total	435,000	0	0	0	435,000
<b>Agency: J01</b>	<b>Fleet Management</b>					
4200	Operating Improvements & Structures					
	Fuel Site and Shop Improvements	90,000	0	0	0	90,000
	J01 Agency Total	90,000	0	0	0	90,000
	010 Fund Total	525,000	0	0	0	525,000
<b>Fund: 075</b>	<b>District-Wide Environmental Fund</b>					
<b>Agency: I00</b>	<b>Environmental Services</b>					
8022	Venting System - Blackwell					
	Solar Flare & Stair Replacement	0	0	0	11,000	11,000
8313	Cap & Slope Construction and Stabilization - White Farm					
	Erosion Control	0	0	0	50,000	50,000
8492	Venting System - Mallard North					
	Dual Extration Well	0	0	0	20,800	20,800
	075 Fund Total	0	0	0	81,800	81,800
<b>Fund: 081</b>	<b>Mallard Lake Preserve Non-Landfill</b>					
<b>Agency: I00</b>	<b>Environmental Services</b>					
5184	Roads & Parking Lots					
	Engineering for County Farm Road Bridge	0	165,800	0	0	165,800
5185	Grounds Restoration & Improvements					
	Shelter	0	200,000	0	0	200,000
	081 Fund Total	0	365,800	0	0	365,800
<b>Fund: 131</b>	<b>Golf Enterprise Fund</b>					
<b>Agency: GMD</b>	<b>Green Meadows Golf Maintenance Operations</b>					
4200	Operating Improvements & Structures					
	Pond Aeration System	17,000	0	0	0	17,000
	GMT Agency Total	17,000	0	0	0	17,000
<b>Agency: MMD</b>	<b>Maple Meadows Golf Maintenance Operations</b>					
4400	Golf Course Improvements					
	Irrigation Controls Replacement	50,000	0	0	0	50,000
	MMD Agency Total	50,000	0	0	0	50,000

FORESET PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
FISCAL YEAR 2015 / 2016 BUDGET

Capital Improvement Request Detail

				Structures & Land Improv.	Preserve & Recreation	Water Manage	Landfill	Total
<b>Fund:</b>	<b>131</b>	<b>Golf Enterprise Fund (cont.)</b>						
<b>Agency: MMK Maple Meadows Overhead</b>								
4200	<b>Operating Improvements &amp; Structures</b>							
	Phase III Flooring Updates			15,000	0	0	0	15,000
	HVAC Replacment for Clubhouse			20,000				20,000
	Resurfacing of Lot for Clubhouse & Grounds			42,000				42,000
		<b>MMK</b>	<b>Agency Total</b>	<b>77,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>77,000</b>
		<b>131</b>	<b>Fund Total</b>	<b>144,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>144,000</b>
<b>Fund:</b>	<b>273</b>	<b>Construction &amp; Development Fund 2014 Levy</b>						
<b>Agency: P00 Planning</b>								
5121	<b>Structures - Fullersburg Woods</b>							
	Graue Mill Structural Repairs			50,000	0	0	0	50,000
5453	<b>Grounds Restoration - District Wide</b>							
	BMPs			0	50,000	0	0	50,000
5603	<b>Grounds Restoration - Oldfield Oaks</b>							
	Oldfield Oaks Dog Park			0	350,000	0	0	350,000
5771	<b>Structures - St. James Farm</b>							
	Dairy Barn Roof Replacement			75,000	0	0	0	75,000
5772	<b>Trails, Roads, &amp; Parking Lots - St. James Farm</b>							
	Bridge Project, St. James Farm Trail - North			0	200,000	0	0	200,000
6060	<b>Water Management - Cricket Creek</b>							
	Levee System Underdrain			0	0	50,000	0	50,000
6120	<b>Water Management - Fullersburg</b>							
	Floodwall Project			0	0	150,000	0	150,000
		<b>273</b>	<b>Fund Total</b>	<b>125,000</b>	<b>600,000</b>	<b>200,000</b>	<b>0</b>	<b>925,000</b>
<b>Fund:</b>	<b>500</b>	<b>Capital Improvement Repair or Replacement Fund</b>						
<b>Agency: J00 Facilities Management</b>								
5454	<b>Other Improvements</b>							
	Asset Management Program - Phase 1			1,500,000	0	0	0	1,500,000
		<b>J00</b>	<b>Agency Total</b>	<b>1,500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,500,000</b>
<b>Agency: P00 Planning</b>								
5021	<b>Structures - Blackwell</b>							
	Blackwell Fleet Facility (carry forward from Fund 272)			5,800,000	0	0	0	5,800,000
	Blackwell Alternative Fuel			114,898	0	0	0	114,898
5072	<b>Trails - Danada</b>							
	Danada Visitor Enhancements			0	69,700	0	0	69,700
5121	<b>Structures - Fullersburg Woods</b>							
	Fullersburg Lighting Proj. (carry forward from Fund 281)			64,000	0	0	0	64,000

FORESET PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
FISCAL YEAR 2015 / 2016 BUDGET

Capital Improvement Request Detail

				Structures & Land Improv.	Preserve & Recreation	Water Manage	Landfill	Total
<b>Fund: 500</b>	<b>Capital Improvement Repair or Replacement Fund (cont.)</b>							
5152	<b>Trails, Roads, &amp; Parking Lots - Greene Valley</b>							
	Greene Valley Trail			0	5,000	0	0	5,000
5171	<b>Structures - Hidden Lake</b>							
	Shelter Project (carry forward from Fund 213)			158,913	0	0	0	158,913
5452	<b>Trails - District Wide</b>							
	West DuPage / Winfield Trail Project			0	13,180	0	0	13,180
5603	<b>Grounds Restoration - Oldfield</b>							
	Dog Park Project			0	371,568	0	0	371,568
5754	<b>Roads &amp; Parking Lots - Dunham Woods</b>							
	Parking Lot/Trail (carry forward from Fund 281 & 291)			401,000	0	0	0	401,000
		P00	<b>Agency Total</b>	6,538,811	459,448	0	0	6,998,259
		500	<b>Fund Total</b>	8,038,811	459,448	0	0	8,498,259
<b>Fund: 510</b>	<b>Oak Meadows Golf &amp; Preserve Improv. Project Fund</b>							
<b>Agency: P00</b>	<b>Planning</b>							
4200	<b>Operating Improvements &amp; Structures</b>							
	Pump House			153,458	0	0	0	153,458
	Golf Course Restroom & Shelter			415,000				415,000
4400	<b>Golf Course Improvements</b>							
	Golf Course Re-build and Start-up			0	6,039,574	0	0	6,039,574
5392	<b>Trails, Roads, &amp; Parking Lots - Oak Meadows</b>							
	Multi-purpose Trail Constructions			0	134,120	0	0	134,120
5393	<b>Grounds Restoration - Oak Meadows</b>							
	Upland Restoration			0	4,085,566	0	0	4,085,566
6390	<b>Water Management - Oak Meadows</b>							
	Water, Stream, & Wetlands Construction			0	0	4,956,239	0	4,956,239
		510	<b>Fund Total</b>	568,458	10,259,260	4,956,239	0	15,783,957

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
FISCAL YEAR 2015 / 2016 BUDGET

Summary of Significant Finance & Accounting Policies

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**Budget Basics**

All departments of the District submit requests for appropriation to the District's executive director so that a budget may be prepared. The budget is prepared by fund and department, and includes information on the past year, current year estimates, and requested appropriations for the next fiscal year. Budgets are adopted on a basis consistent with "generally accepted accounting principles" (GAAP) as applied to government units. Annual appropriated budgets are adopted for the General, Special Revenue, and Enterprise Funds (discussed below). All annual appropriations lapse at fiscal year end, except for the Construction and Development Funds that do not lapse for five years.

The proposed budget is presented to the governing body (Board of Commissioners) for review. The governing body holds public hearings and may add to, subtract from, or change appropriations, but may not change the form of the budget after it has been adopted. The budget and appropriations must be adopted by September 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.

**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 2015 / 2016 BUDGET

Summary of Significant Finance & Accounting Policies

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

**Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they become both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. The District recognizes property taxes when they 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 2015 / 2016 BUDGET

Summary of Significant Finance & Accounting Policies

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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 2015 / 2016 BUDGET

Summary of Significant Finance & Accounting Policies

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Account Codes

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

**Expenditure Account Code Structure**

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

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

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

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

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

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

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

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

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
FISCAL YEAR 2015 / 2016 BUDGET

Summary of Significant Finance & Accounting Policies

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

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

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

**Revenue Account Code Structure**

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

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

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

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

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

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

# FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

## FISCAL YEAR 2015 / 2016 BUDGET

### Background Information of the Forest Preserve

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#### **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 more than \$100 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 309 full-time, 44 part-time and more than 198 seasonal employees who carry out the daily operations of the Forest Preserve District. In addition, over 900 long-term volunteers contribute in excess of 70,000 hours annually in support of District operations. Their work encompasses 6 areas: Community Services and Education, Field Operations, Resource Management and Development, Communications and Marketing, Administration and Finance, and Business Enterprises.

#### **Funding:**

Funds for District operations and programs come primarily from property taxes. Less than 2.1 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 2015 / 2016 BUDGET

### Background Information of the Forest Preserve

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#### **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.

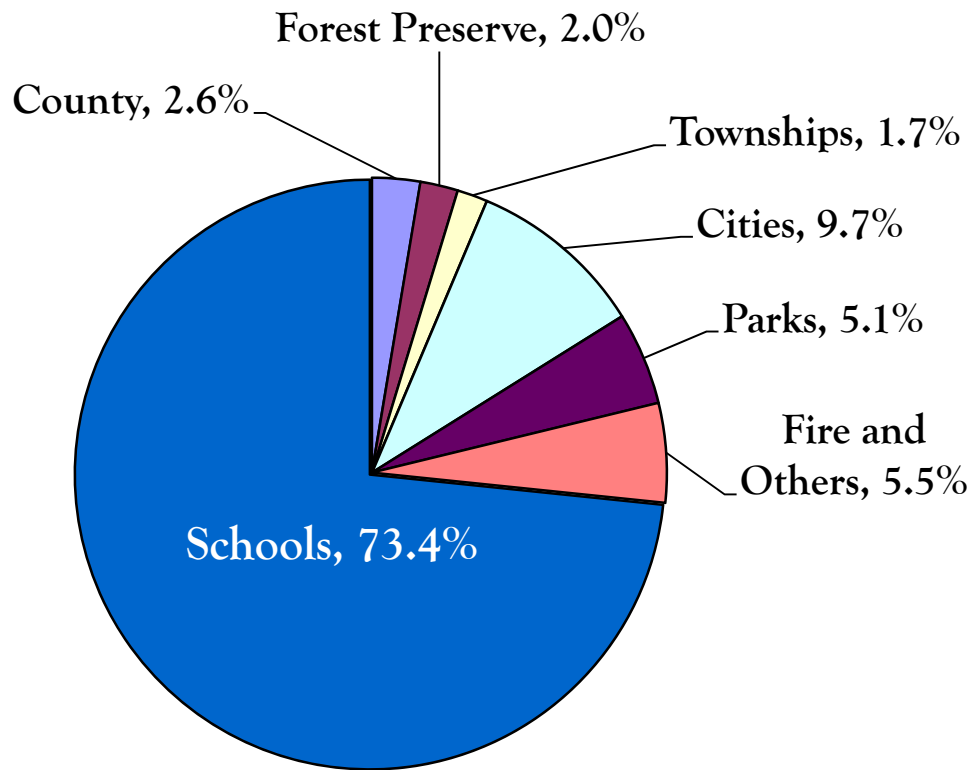
#### **Community Services and Education:**

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 2015 / 2016 BUDGET

Distribution of 2014 DuPage County Real Estate Taxes to Local Taxing Bodies

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Source: Paul Hinds, County Clerk

As you can see from the chart above, the Forest Preserve District only receives approximately 2.0% of the total property tax dollars collected for the County.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
FISCAL YEAR 2015 / 2016 BUDGET

PRINCIPAL PROPERTY TAXPAYERS  
Current and Nine Years Ago

2014				2005			
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.	\$ 137,520	1	0.42%	Hamilton Partners, Inc.	146,573	1	0.42%
Oakbrook Shopping Center	91,544	2	0.28%	Oakbrook Shopping Center	109,028	2	0.31%
AMB Property RE Tax Co.	80,153	3	0.25%	AIMCO	83,709	3	0.24%
Friedkin Realty Group	51,503	4	0.16%	Lucent Industries	82,520	4	0.24%
Arden Realty, Inc.	50,785	5	0.16%	Duke Realty Ltd.	63,683	5	0.18%
Prologis, Inc.	47,361	6	0.15%	AMB Property RE Tax Co.	60,547	6	0.17%
Bre Coh IL LLC	43,566	7	0.13%	Commonwealth Edison	54,465	7	0.16%
UBS Realty Investors LLC	42,595	8	0.13%	Centerpoint Properties	51,531	8	0.15%
Navistar, Inc.	38,360	9	0.12%	National Tax Search	44,037	9	0.13%
Three Galleria Tower	37,382	10	0.12%	McDonald's Corporation	51,549	10	0.12%

NOTE:

The assessed valuation is an approximation 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

DuPage County Assessment Files

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
FISCAL YEAR 2015 / 2016 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)
2005	911,378	50,197	45,748,700	162,099	4.7%
2006	908,685	54,323	49,362,359	162,978	3.4%
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	N/A	N/A	N/A	6.9%

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
FISCAL YEAR 2015 / 2016 BUDGET

OPERATING INDICATORS  
Last Ten Fiscal Years

Function/Program	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>General Government</b>										
Number of volunteer hours	61,444	79,478	68,232	78,647	85,065	96,155	88,278	86,102	74,007	72,009
Number of full-time volunteers	752	782	683	905	980	956	913	992	907	922
No. of Nat'l Res Mgmt Vol Hrs	5,315	4,360	4,999	4,033	4,980	3,300	3,447	3,904	5,284	6,955
No. of Nat'l Res Mgmt Volunteers	181	201	191	1,523	1,259	1,201	1,379	1,562	153	175
<b>Education Resources</b>										
Kline Creek Farm	5,921	6,373	13,320	20,331	28,794	29,732	30,194	29,704	26,090	23,220
Fullersburg Woods	21,838	21,202	29,456	27,850	32,365	26,307	25,319	16,315	13,748	24,449
Danada-excl. Fall Fest	9,970	10,953	10,073	8,256	7,608	15,903	18,108	12,032	8,309	7,920
Willowbrook Wildlife Center	16,791	15,741	15,040	13,719	13,429	24,221	11,225	11,101	10,000	12,383
Mayslake Peabody Estate	5,810	13,777	15,950	16,414	20,808	30,128	32,353	33,080	32,850	34,168
<b>Maintenance and Development</b>										
Prescribed burn acres	1,835	1,288	868	1,874	1,546	1,880	1,884	1,326	1,541	805
Lbs. Seed Collected	858	1,201	1,361	1,385	1,612	974	1,240	1,240	676	1,021
Fish stocked	37,783	47,630	56,100	35,000	38,200	36,333	36,874	117,719	49,319	85,752
Limestone trail miles	71	74	74	74	75	76	73	78	75	81
Asphalt trail miles	9	9	10	10	11	16	15	18	20	22
Gravel trail miles	7	7	10	10	11	9	9	7	7	7
Other trail miles (such as turf)	54	54	50	50	52	51	48	44	48	48
Grounds Maint-Work orders compl	291	331	308	231	306	234	342	450	468	404
Trees planted during fall tree program	772	1,110	1,100	855	803	800	800	800	971	1,333
Struct Maint-Work orders compl	2,107	2,311	2,273	2,358	2,416	2,618	2,602	2,696	3,007	3,239
Visitor Services permits issued	11,596	13,101	13,032	13,417	14,305	14,594	14,478	14,385	13,556	12,786
Site Operations recreational programs	39	92	188	202	262	247	375	195	272	184
Site Operations program participants	2,396	4,007	6,490	7,417	10,338	8,609	12,826	11,516	14,152	5,988
<b>Public Safety</b>										
Arrests	232	266	245	126	116	78	78	60	45	16
Citations	2,218	1,786	1,649	1,453	1,140	1,044	1,042	776	676	536
Warnings	3,848	2,521	2,623	2,594	2,481	2,762	3,183	3,712	3,665	2,913
Non-enforcement incidents	1,744	1,669	1,755	1,574	1,731	1,913	1,947	1,966	1,996	4,065
<b>Golf Courses</b>										
Daily Golf Rounds	104,516	105,094	103,328	101,145	93,281	95,795	86,476	92,139	85,451	88,022
Rounds of Cart Rentals	59,574	54,305	65,313	64,205	60,885	56,942	53,075	58,599	54,979	57,102
Resident Cards Sold	1,877	1,882	2,545	2,079	1,865	2,000	1,890	1,970	1,682	1,661

Data Source

Various Forest Preserve departments



FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
FISCAL YEAR 2015 / 2016 BUDGET

Glossary of Terms

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

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

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

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

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

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

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

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

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

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
FISCAL YEAR 2015 / 2016 BUDGET

Glossary of Terms

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**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  
FISCAL YEAR 2015 / 2016 BUDGET

Glossary of Terms

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

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

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

**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  
FISCAL YEAR 2015 / 2016 BUDGET

Glossary of Terms

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

**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  
FISCAL YEAR 2015 / 2016 BUDGET

Glossary of Terms

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

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

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

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

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

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