

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2020 BUDGET

TABLE OF CONTENTS

INTRODUCTION (SECTION 1)	PAGE
District Profile	1
Officials and Officers	3
Organization Chart	5
Mission Statement	7
Vision Statement	9
Guiding Principles	11
<hr/>	
BUDGET OVERVIEW (SECTION 2)	PAGE
Budget Message	13
Budget Guidelines	17
Budget Process	19
Description of Appropriated Funds	21
Summary Information	25
Property Tax Rates, Assessed Valuation & Levy Extensions 5 Year Comparison	27
Property Tax Assessed Valuations, Rates & Extensions	29
Historical Impact on Homeowners	31
Long-Term Debt Requirements	33
Tax Levy Requirements for Debt Service	35
<hr/>	
APPROPRIATIONS & CAPITAL MACHINERY & EQUIPMENT (SECTION 3)	PAGE
Ordinance #19-432	37
Appropriation Summary - Exhibit "A"	39
Budget Detail - Exhibit "B"	47
Resolution #19-434	97
Capital Equipment Request - Exhibit "A"	99
Capital Equipment Request Summary	101
Capital Equipment Request Detail	103
<hr/>	
ESTIMATED REVENUE (SECTION 4)	PAGE
Resolution #19-433	105
Treasurer's Certificate - Exhibit "A"	106
Revenue Summary - Exhibit "1"	107
Revenue Detail - Exhibit "2"	111
Definition of Revenue Classifications	135

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2020 BUDGET

TABLE OF CONTENTS

<u>CAPITAL IMPROVEMENTS & PROJECTS (SECTION 5)</u>	<u>PAGE</u>
Capital Improvement Request Summary	137
Capital Improvement Request Detail	139
<u>FINANCE & ACCOUNTING POLICIES (SECTION 6)</u>	<u>PAGE</u>
Summary of Significant Finance and Accounting Policies	143
<u>GLOSSARY (SECTION 7)</u>	<u>PAGE</u>
Glossary of Terms	149

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS CALENDAR YEAR 2020 BUDGET

District Profile

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

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

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

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2020 BUDGET

Officials and Officers

President

Daniel Hebreard

Secretary

Judith A. Malahy

Treasurer

Tim Whelan

Commissioners

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

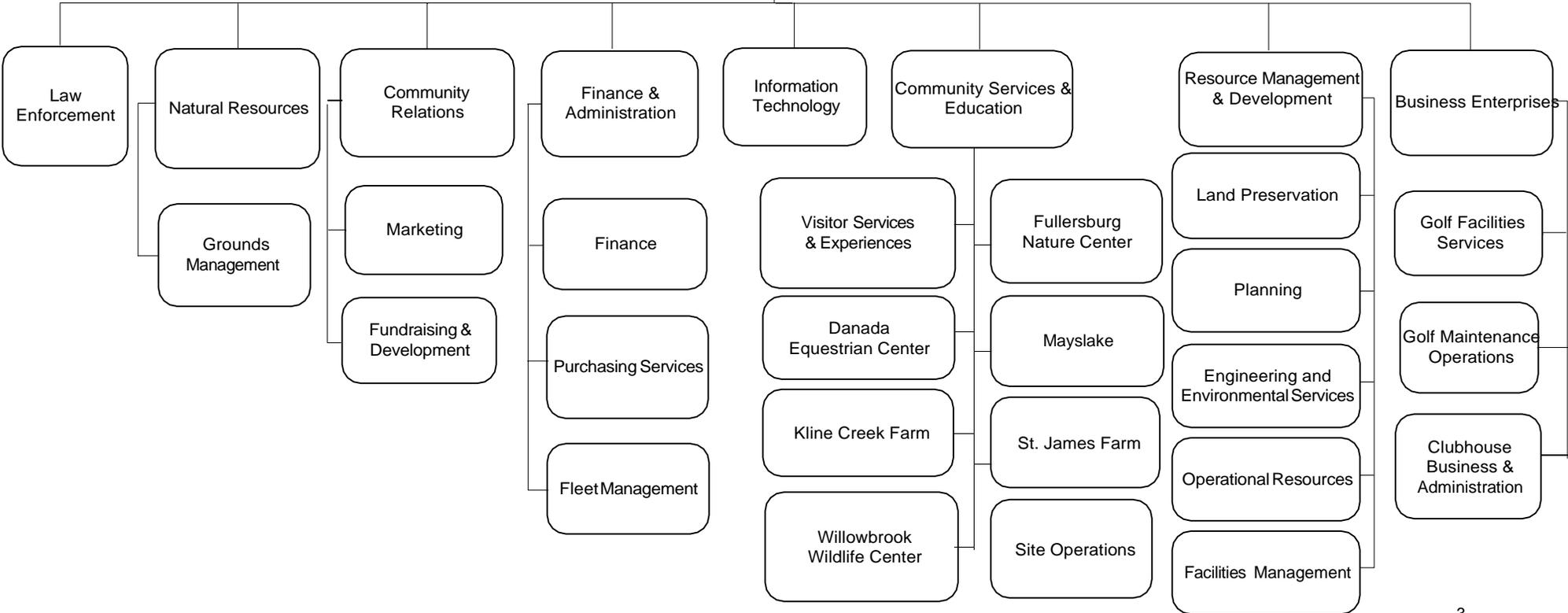
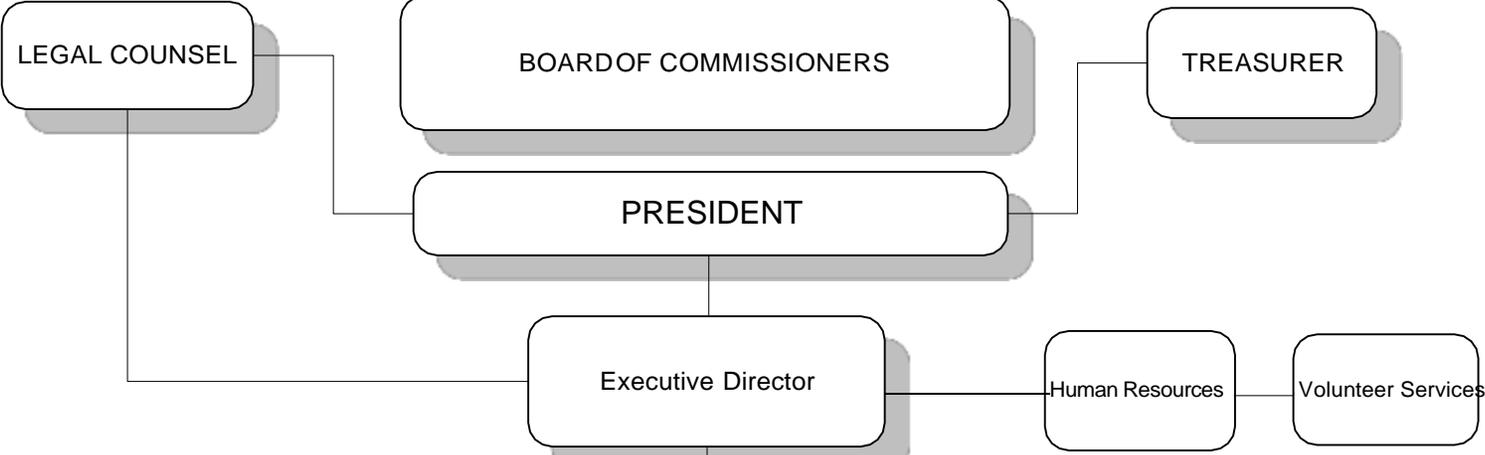
Administration

Ed Stevenson
Executive Director

Jack Hogan
Director of Finance & Administration

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY

January 1, 2020



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 CALENDAR YEAR 2020 BUDGET

Budget Message

On December 17, 2019, the Forest Preserve District Commission approved the Calendar Year 2020 budget. The budget was prepared in accordance with the President's budget guidelines and direction of the Board. Annual Appropriation Ordinance #19-432 provides the expenditure authority needed to support the District's goals and objectives for the calendar year.

REVENUE RELATED:

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

- The tax levy that supports the budget was approved by the Commission on November 19, 2019 and will be collected during 2020. Property Tax revenues are budgeted at \$50.8 million.
- Revenues from grants, other intergovernmental reimbursements, and other miscellaneous sources are budgeted in the amount of \$8.7 million.
- Revenues from fees and permits are budgeted at \$5.7 million.
- Interest earnings on investments are budgeted at \$5.9 million.

EXPENSE RELATED:

Employee Compensation:

- Regular salaries and wages have been adjusted to reflect the latest approved salaries for existing employees. Vacant positions are budgeted at market mid-point. Total Salaries are budgeted at just over \$20.9 million.
- Employee Medical & Dental Insurance has increased 5.7%, reflecting a per employee cost of \$13,310, or \$3.7 million total budget.
- Using guidance from the Pension Plan administration (IMRF), the budget reflects an employer contribution rate of 13.98%, and 28.52% respectively for Regular, and Police officer contributions. Total budgeted pension costs are \$2.8 million.
- Employers FICA cost is budgeted at \$1.4 million.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2020 BUDGET

Budget Message

Supplies:

The total operating budget is \$3.9 million, and includes budgeted amounts for fuel and lubricants for the District fleet of vehicles, grounds maintenance supplies, small tools and equipment, and building maintenance supplies.

Other Services & Charges

The total operating budget is \$4.9 million, and includes outside maintenance services, professional fees and services, insurance program costs, and utilities.

The Total Operating Budget of the District is \$38,025,203.

Some of the objectives funded in the budget are:

- Provide and maintain, clean and safe recreational opportunities for the public.
- Continue to support recreational programs: archery, fishing, canoeing, kayaking, etc.
- Swift Prairie, Churchill Prairie, Springbrook Prairie, and Cricket Creek restoration efforts.
- Continue to focus on deferred maintenance at the landfill sites.
- Implement administrative initiatives, such as the roll out of a new Payroll & Human Resource Administration system.
- Master Plan Implementation
- Springbrook Creek Mitigation Project
- Implement Building Renewal Policy & Fund

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2020 BUDGET

Budget Message

CAPITAL OUTLAY:

The budget for capital spending is \$33.6 million, and includes funding for the following:

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

DEBT SERVICE:

The debt service budget is \$21.9 million, and is paid for via real estate tax receipts.



Memo

To: Forest Preserve District Commissioners

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

Date: September 3, 2019

Subject: Guidelines for Development of the Fiscal Year 2020 District Budget

The 2020 fiscal year will commence January 1, 2020. In anticipation of that we will request the staff to begin the budget preparation process this week. The Finance department will work closely with all District staff to help them understand best practices for punctual compliance.

I anticipate the budget will reflect our continued commitment to the Citizens of DuPage County:

- The budget should provide ongoing maintenance, public safety, habitat restoration, educational opportunities, and environmental management of all our preserves. I also hope to expand our opportunities with alternative energy upgrades.
- We have been diligent in driving efficiencies in the organization, through shared services and the many ideas our staff has initiated. I expect we would continue to focus on efficiencies, and strive to further collaborate with other agencies on initiatives that will benefit the public.
- The District is in the elite position of having a AAA financial rating from Standard and Poor's, and the budget should serve to maintain our strong financial position.
- During 2019 we have initiated several projects. Notable is the Springbrook Creek Natural Resource restoration project. Also, we very recently approved the addition of a Clubhouse within The Preserve at Oak Meadows. These investments are a reflection on the leadership of our Board. I look forward to implementing the District Master Plan, with the Boards leadership determining its impact on the 2020 budget.

We're a strong organization, committed to excellence in carrying out our Mission. I look forward to delivering a budget reflective of that commitment.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS CALENDAR YEAR 2020 BUDGET

Budget Process

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

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

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

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

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2020 BUDGET

Appropriated Funds

Tax-Supported Funds

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

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

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

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

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

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

Construction and Development Funds (215) - this fund accounts for revenues restricted for constructing, restoring, reconditioning, reconstructing and acquiring improvements for the development of the forest and lands of the District. In accordance with Illinois Statute, the appropriations for these funds do not lapse for a period of five years. These funds are maintained separately by year of tax levy. At the end of five years, any assets remaining are transferred to the General Fund.

Landfill Funds

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

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2020 BUDGET

Appropriated Funds

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

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

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

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
CALENDAR YEAR 2020 BUDGET

Appropriated Funds

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

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

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

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

Debt Service Funds

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

Other Funds (Not Subject To Appropriation)

Land Acquisition Funds

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

Trust and Agency Funds

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2020 BUDGET

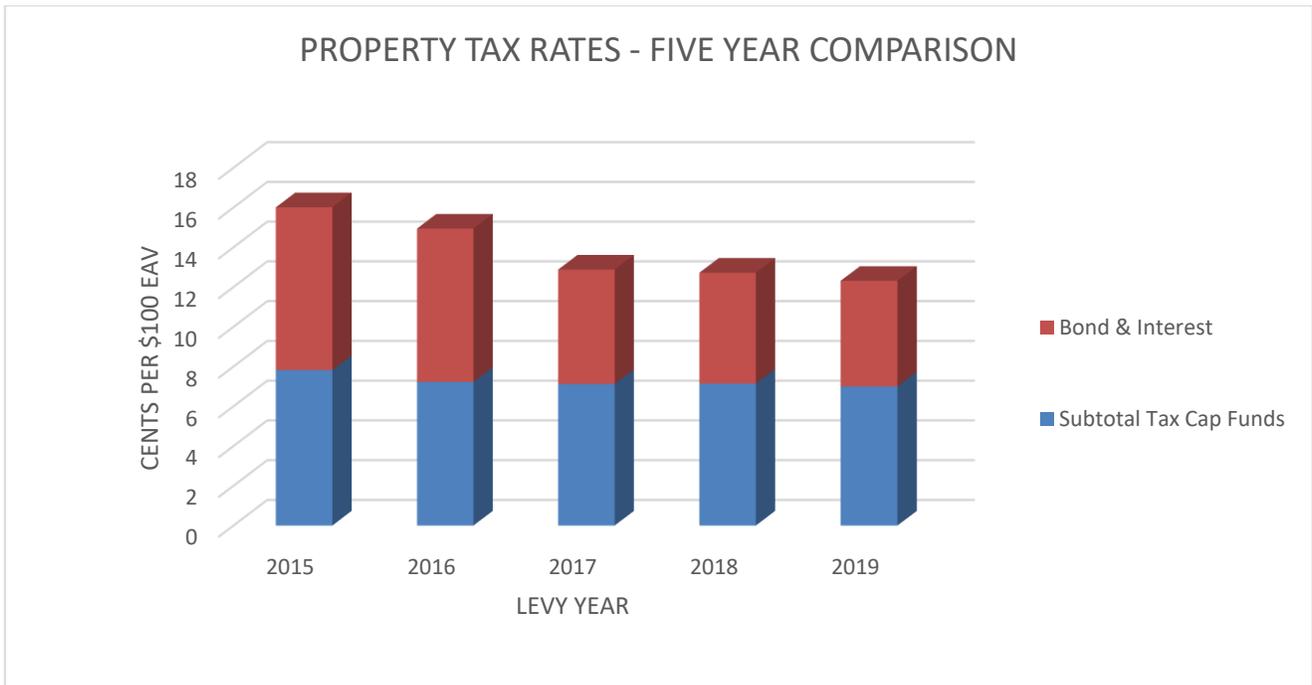
Summary Information

<u>ALL FUNDS</u>	Total Budget CY 2020
<u>Revenues by Source</u>	
Property Taxes	50,801,950
Personal Property Replacement Tax	1,000,000
Investment Income	5,846,500
Fees/ Permits	5,669,501
Landfill Gas Royalties	-
Grants and Reimbursements	5,765,644
Other	1,972,887
Total Revenue	71,056,482
Fund Balance	23,746,499
Total Sources of Funds	94,802,981
 <u>Expenditure Appropriations by Category</u>	
Operating Expenditures	
Personal Services	28,713,040
Supplies	3,829,332
Other Services & Charges	5,482,831
Total Operating Expenditures	38,025,203
 Capital Expenditures	
Wetland, Aquatic, & Riparian Programs	7,110,630
Golf Course Improvements	13,215,409
All Other Capital Improvements	13,322,289
Total Capital Expenditures	33,648,328
 Contingency & Debt Service	
Contingency	1,207,000
Debt Service	21,922,450
Total Contingency & Debt Service	23,129,450
Total Appropriations	94,802,981

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2020 BUDGET

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

Levy Year	2015	2016	2017	2018	2019
General	5.6600	5.3900	5.2600	5.3700	5.2400
Liability	0.2300	0.1700	0.1600	0.0900	0.0600
IMRF	0.7200	0.6100	0.6300	0.6300	0.6500
FICA	0.4100	0.3400	0.3400	0.3400	0.3500
Audit	0.0100	0.0000	0.0100	0.0000	0.0000
Zoological	0.2600	0.2300	0.2200	0.2300	0.2200
Construction & Development	0.5300	0.5000	0.5000	0.4800	0.8900
Subtotal Tax Cap Funds	7.8200	7.2300	7.1200	7.1400	7.0000
Bond & Interest	8.1900	7.7100	5.7600	5.5800	5.3100
Total Levy Rate	16.0100	14.9400	12.8700	12.7100	12.3200
Increase (Decrease)	(0.90)	(1.07)	(2.06)	(0.16)	(0.39)
Assessed Valuation	\$ 33,900,296,790	\$ 36,179,309,823	\$ 38,247,977,262	\$ 38,750,000,000	\$ 41,250,000,000
Total Extended Levy	\$ 54,263,844	\$ 54,044,362	\$ 49,238,775	\$ 50,801,950	\$ 50,801,950



NOTE: The 2019 tax levy ordinance was adopted on November 19 2019. The first installment of the tax bill is due on or before June 1, 2020.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS CALENDAR
YEAR 2020 BUDGET

Property Tax Assessed Valuations, Rates and Extensions

Tax Levy Year	Actual 2016		Actual 2017		Actual 2018		Proposed 2019	
Assessed Valuation	\$36,179,309,823		\$38,247,977,262		\$39,959,019,376		\$41,250,000,000	
	Levy	Rate	Levy	Rate	Levy	Rate	Levy	Rate
General	19,490,000	0.0539	20,100,000	0.0526	21,465,000	0.0537	21,604,500	0.0524
Liability	610,000	0.0017	610,000	0.0016	350,000	0.0009	250,000	0.0006
IMRF	2,205,000	0.0061	2,400,000	0.0063	2,520,000	0.0063	2,700,000	0.0065
FICA	1,220,000	0.0034	1,300,000	0.0034	1,350,000	0.0034	1,425,000	0.0035
Audit	0	0.0000	40,000	0.0001	0	0.0000	0	0.0000
Zoological	839,000	0.0023	850,000	0.0022	900,000	0.0023	900,000	0.0022
Construct & Develop	1,800,000	0.0050	1,900,000	0.0050	1,900,000	0.0048	2,000,000	0.0048
Subtotal Tax Cap Funds	26,164,000	0.0723	27,200,000	0.0711	28,485,000	0.0713	28,879,500	0.0700
Change	-341,000	-0.0059	1,036,000	-0.0012	1,285,000	0.0002	394,500	-0.0013
% Change	-1.29%	-7.50%	3.96%	-1.66%	4.72%	0.24%	1.38%	-1.79%
Bond & Interest	27,880,362	0.0771	22,038,775	0.0576	22,316,950	0.0558	21,922,450	0.0531
Total Extended / Levied	54,044,362	0.1494	49,238,775	0.1287	50,801,950	0.1271	50,801,950	0.1232
Change	-219,482	-0.0107	-4,805,587	-0.0206	1,563,175	-0.0016	0	-0.0040
% Change	-0.40%	-6.68%	-8.89%	-13.82%	3.17%	-1.24%	0.00%	-3.13%

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2020 BUDGET

Historical Impact on Homeowner

	Levy Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	Proposed 2019		
	Rate Extended per \$100 EAV	0.1321	0.1414	0.1542	0.1657	0.1691	0.1601	0.1494	0.1287	0.1271		0.1232	
Home Value	Assessed Valuation										Adjusted EAV*		Change
\$ 30,000	\$ 10,000	\$ 13.21	\$ 14.14	\$ 15.42	\$ 16.57	\$ 16.91	\$ 16.01	\$ 14.94	\$ 12.87	\$ 12.71	\$ 10,000	\$ 12.32	\$ (0.39)
\$ 60,000	\$ 20,000	26.42	28.28	30.84	33.14	33.82	32.02	29.88	25.74	25.42	\$ 20,000	\$ 24.64	\$ (0.78)
\$ 90,000	\$ 30,000	39.63	42.42	46.26	49.71	50.73	48.03	44.82	38.61	38.13	\$ 30,000	\$ 36.96	\$ (1.17)
\$ 120,000	\$ 40,000	52.84	56.56	61.68	66.28	67.64	64.04	59.76	51.48	50.84	\$ 40,000	\$ 49.28	\$ (1.56)
\$ 150,000	\$ 50,000	66.05	70.70	77.10	82.85	84.55	80.05	74.70	64.35	63.55	\$ 50,000	\$ 61.60	\$ (1.95)
\$ 200,000	\$ 66,667	88.07	94.27	102.80	110.47	112.73	106.30	99.60	85.80	84.73	\$ 66,667	\$ 82.13	\$ (2.60)
\$ 270,000	\$ 90,000	118.89	127.26	138.78	149.13	152.19	144.09	134.46	115.83	114.39	\$ 90,000	\$ 110.88	\$ (3.51)
\$ 300,000	\$ 100,000	132.10	141.40	154.20	165.70	169.10	160.10	149.40	128.70	127.10	\$ 100,000	\$ 123.20	\$ (3.90)
\$ 450,000	\$ 150,000	198.15	212.10	231.30	248.55	253.65	253.65	224.10	193.05	190.65	\$ 150,000	\$ 184.80	\$ (5.85)
\$ 600,000	\$ 200,000	264.20	282.80	308.40	331.40	338.20	338.20	298.80	257.40	254.20	\$ 200,000	\$ 246.40	\$ (7.80)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2020 BUDGET

Long Term Debt Requirements

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

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

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

Legal Debt Margin:

Assessed value - 2018	<u>\$ 39,959,019,376</u>
Debt limitation: 2.3% of assessed value	\$ 919,057,446
Less: General Obligation Bonds Outstanding	<u>105,322,050</u>
Legal Debt Margin:	<u>\$ 813,735,396</u>
Legal debt applicable to the limit as a Percentage of debt limit	<u>11.46%</u>

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

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2020 BUDGET

Long Term Debt Requirements

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

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2020 BUDGET

Tax Levy Requirements for General Obligation Bonds

Levy Year	LIMITED TAX Series 2012	REFUNDING Series 2015	LIMITED TAX Series 2015A	Levy Requirement
	\$ 35,610,000 March 2012 397	\$ 29,270,000 April 2015 350	\$ 31,690,000 August 2015 375	
2019	8,893,700	7,184,250	5,844,500	21,922,450
2020	8,893,900	7,497,750	5,847,375	22,239,025
2021	8,887,125	7,811,000	5,851,125	22,549,250
2022	8,890,188	8,137,500	5,846,875	22,874,563
2023	1,646,700		13,094,375	14,741,075
2024	995,688			995,688
TOTALS	38,207,300	30,630,500	36,484,250	105,322,050

ORDINANCE NO. 19-432

ANNUAL APPROPRIATION ORDINANCE
FOREST PRESERVE DISTRICT OF DU PAGE COUNTY, ILLINOIS
CALENDAR YEAR 2020

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

WHEREAS, said Board of Commissioners has determined such sums of money as may be required to defray all necessary expenses and liabilities of the District to be paid or incurred during the calendar year beginning January 1, 2020, and ending December 31, 2020.

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

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

2. The sum of \$94,802,981 is hereby appropriated for corporate purposes for the calendar year commencing January 1, 2020, ending December 31, 2020, said sum being generally itemized in Exhibit A and more specifically itemized in Exhibit B, both of which are incorporated herein by reference and made a part of this Ordinance.

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

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

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

PASSED and APPROVED by the President and Board of Commissioners of the Forest Preserve District of DuPage County this 17th day of December, 2019.

APPROVED:



President

ATTEST:



Secretary

**Forest Preserve DuPage County
Exhibit "A" to Ordinance # 19-432
Appropriation Summary
All Funds**

Description	2020					
	All Other Tax Supported Funds	All Landfill Funds	Golf Course 131	Endowment Fund 152	Dunham Wetland Bank Prog 154	
General Fund						
Personal Services						
Direct Compensation	16,906,799	1,330,727	0	1,913,001	0	0
Other Compensation	375,000	6,000	0	0	0	0
Employee Benefits	3,314,190	4,923,426	0	510,153	0	0
	<u>20,595,989</u>	<u>6,260,153</u>	<u>0</u>	<u>2,423,154</u>	<u>0</u>	<u>0</u>
Supplies						
Office Supplies & Subscriptions	51,287	2,250	0	2,560	0	0
Operating Supplies	424,586	86,150	2,430	152,780	0	0
Fuel & Lubricants	453,630	0	0	39,800	0	0
Equipment Parts	389,550	400	2,500	1,900	0	0
Grounds Maintenance Supplies	413,322	2,600	113,250	306,500	0	0
Building & Other Maint Supplies	363,870	8,575	1,000	24,550	0	0
Small Tools & Minor Equipment	483,815	58,250	12,240	69,802	0	0
Purchases for Resale	88,360	10,000	0	268,700	0	0
	<u>2,668,420</u>	<u>168,225</u>	<u>131,420</u>	<u>866,592</u>	<u>0</u>	<u>0</u>
Other Services & Charges						
Professional Services	1,851,144	152,200	620,800	356,215	0	0
Insurance Services & Premiums	116,175	123,700	100	14,800	0	0
Utilities	769,338	64,260	60,000	193,460	0	0
Rents & Leases	198,090	600	12,200	204,954	0	0
Structural & Grounds Maintenance	358,093	0	913,000	75,800	0	0
Equipment Maintenance	578,330	1,900	24,000	29,924	0	0
Other Services & Charges	380,332	42,862	447,750	25,596	0	0
	<u>4,251,502</u>	<u>385,522</u>	<u>2,077,850</u>	<u>900,749</u>	<u>0</u>	<u>0</u>
Capital Outlay						
Land Purchases & Related Costs	0	0	407,000	0	0	0
Operational Improv. & Structures	60,000	0	100,000	787,500	0	0
Machinery & Equipment	5,000	130,000	0	244,300	0	0
Golf Course Improvements	0	0	0	0	0	0
	<u>65,000</u>	<u>130,000</u>	<u>507,000</u>	<u>1,031,800</u>	<u>0</u>	<u>0</u>
Preserve / Landfill Improv.						
Preserve & Landfill Improv.	0	3,475,000	629,000	0	0	0
	<u>0</u>	<u>3,475,000</u>	<u>629,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other						
Contingencies and Reserves	1,000,000	207,000	0	0	0	0
Debt Service / Bond	0	0	0	0	0	0
	<u>1,000,000</u>	<u>207,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Appropriations	<u>28,580,911</u>	<u>10,625,900</u>	<u>3,345,270</u>	<u>5,222,295</u>	<u>0</u>	<u>0</u>

**Forest Preserve DuPage County
Exhibit "A" to Ordinance # 19-432
Appropriation Summary**

Description	2020 All Funds					Total
	Wetland/ Aquatic & Riparian 156	Debt Service 300	Capital Improvement 500	Oak Meadows Improv Proj 510	Fleet Building Construction 520	
Personal Services						
Direct Compensation	335,402	0	0	0	0	20,485,929
Other Compensation	0	0	0	0	0	381,000
Employee Benefits	26,620	0	0	0	0	8,774,389
	362,022	0	0	0	0	29,641,318
Supplies						
Office Supplies & Subscriptions	0	0	0	0	0	56,097
Operating Supplies	1,500	0	0	0	0	667,446
Fuel & Lubricants	0	0	0	0	0	493,430
Equipment Parts	0	0	0	0	0	394,350
Grounds Maintenance Supplies	45,000	0	0	0	0	880,672
Building & Other Maint Supplies	0	0	0	0	0	397,995
Small Tools & Minor Equipment	0	0	0	0	0	624,107
Purchases for Resale	0	0	0	0	0	367,060
	46,500	0	0	0	0	3,881,157
Other Services & Charges						
Professional Services	6,702,108	0	120,750	508,757	0	10,311,974
Insurance Services & Premiums	0	0	0	0	0	254,775
Utilities	0	0	0	0	0	1,087,058
Rents & Leases	0	0	0	0	0	415,844
Structural & Grounds Maintenance	0	0	0	0	0	1,346,893
Equipment Maintenance	0	0	0	0	0	634,154
Other Services & Charges	0	0	0	0	0	896,540
	6,702,108	0	120,750	508,757	0	14,947,238
Capital Outlay						
Land Purchases & Related Costs	0	0	0	0	0	407,000
Operational Improv. & Structures	0	0	2,425,000	0	0	3,372,500
Machinery & Equipment	0	0	2,067,612	0	0	2,446,912
Golf Course Improvements	0	0	0	80,700	0	80,700
	0	0	4,492,612	80,700	0	6,307,112
Preserve / Landfill Improv.						
Preserve & Landfill Improv.	0	0	1,177,555	11,594,152	21,000	16,896,707
	0	0	1,177,555	11,594,152	21,000	16,896,707
Other						
Contingencies and Reserves	0	0	0	0	0	1,207,000
Debt Service / Bond	0	21,922,450	0	0	0	21,922,450
	0	21,922,450	0	0	0	23,129,450
Total Appropriations	7,110,630	21,922,450	5,790,917	12,183,609	21,000	94,802,981

Forest Preserve DuPage County
Exhibit "A" to Ordinance # 19-432
Appropriation Summary
General Fund
2020

Description	Comm & Officers A00	Exec Office B00	Finance C00	Natural Resources D00	Grounds Mgmt D11	Human Resources E00	Comm Serv & Educ ED1	Land Preserv F00	Field Ops Admin FLD	Site Operations G00
Personal Services										
Direct Compensation	0	438,286	673,212	1,834,535	2,376,552	378,309	179,179	212,018	264,139	1,785,036
Other Compensation	375,000	0	0	0	0	0	0	0	0	0
Employee Benefits	93,170	66,550	119,790	346,060	585,640	66,550	26,620	26,620	53,240	359,370
	<u>468,170</u>	<u>504,836</u>	<u>793,002</u>	<u>2,180,595</u>	<u>2,962,192</u>	<u>444,859</u>	<u>205,799</u>	<u>238,638</u>	<u>317,379</u>	<u>2,144,406</u>
Supplies										
Office Supplies & Subscriptions	600	150	1,600	4,225	1,000	1,175	374	200	200	800
Operating Supplies	300	1,420	152	104,875	37,100	15,580	2,200	0	1,175	30,700
Fuel & Lubricants	0	0	0	0	0	0	0	0	0	2,000
Equipment Parts	0	0	0	250	22,500	0	0	0	0	1,300
Grounds Maintenance Supplies	0	0	0	56,300	264,300	0	0	0	1,000	48,377
Building & Other Maint Supplies	0	0	0	29,250	22,400	34,295	0	0	2,725	9,810
Small Tools & Minor Equipment	0	10,375	500	70,248	29,500	0	400	0	2,300	40,550
Purchases for Resale	0	0	0	0	0	0	67,600	0	0	0
	<u>900</u>	<u>11,945</u>	<u>2,252</u>	<u>265,148</u>	<u>376,800</u>	<u>51,050</u>	<u>70,574</u>	<u>200</u>	<u>7,400</u>	<u>133,537</u>
Other Services & Charges										
Professional Services	63,000	0	114,800	634,400	22,200	40,250	26,122	37,500	0	11,000
Insurance Services & Premiums	0	0	0	0	0	0	0	0	0	0
Utilities	3,540	400	0	49,040	42,000	0	1,120	0	1,400	53,772
Rents & Leases	0	16,369	0	29,200	31,000	0	0	0	500	0
Structural & Grounds Maintenance	0	0	0	3,000	177,500	0	0	0	23,200	0
Equipment Maintenance	0	0	0	1,750	3,000	200	0	0	0	0
Other Services & Charges	12,050	6,165	5,045	38,800	11,000	40,380	2,514	6,965	4,774	13,155
	<u>78,590</u>	<u>22,934</u>	<u>119,845</u>	<u>756,190</u>	<u>286,700</u>	<u>80,830</u>	<u>29,756</u>	<u>44,465</u>	<u>29,874</u>	<u>77,927</u>
Capital Outlay										
Land Purchases & Related Costs	0	0	0	0	0	0	0	0	0	0
Operational Improv. & Structures	0	0	0	0	0	0	0	0	0	0
Machinery & Equipment	0	0	0	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Preserve / Landfill Improv.										
Preserve & Landfill Improv.	0	0	0	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other										
Contingencies and Reserves	0	0	0	0	0	0	0	0	0	0
Debt Service / Bond	0	0	0	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Appropriations	<u>547,660</u>	<u>539,715</u>	<u>915,099</u>	<u>3,201,933</u>	<u>3,625,692</u>	<u>576,739</u>	<u>306,129</u>	<u>283,303</u>	<u>354,653</u>	<u>2,355,870</u>

**Forest Preserve DuPage County
Exhibit "A" to Ordinance # 19-432
Appropriation Summary
General Fund
2020**

Description	Equestrian Center H00	Environ Services I00	Facilities Mgmt J00	Fleet Mgmt J01	General Overhead K00	Kline Creek L00	Fundraising LEG	Admin Services M00	Maylake MAY
Personal Services									
Direct Compensation	334,923	384,064	1,541,861	896,813	0	479,997	0	140,119	336,837
Other Compensation	0	0	0	0	0	0	0	0	0
Employee Benefits	53,240	66,550	306,130	173,030	0	79,860	0	39,930	53,240
	<u>388,163</u>	<u>450,614</u>	<u>1,847,991</u>	<u>1,069,843</u>	<u>0</u>	<u>559,857</u>	<u>0</u>	<u>180,049</u>	<u>390,077</u>
Supplies									
Office Supplies & Subscriptions	333	1,200	350	9,000	0	4,165	400	16,000	1,000
Operating Supplies	36,541	2,190	8,920	10,500	0	52,848	574	3,300	7,800
Fuel & Lubricants	0	0	300	450,000	0	0	0	0	0
Equipment Parts	100	0	4,300	360,000	0	0	0	0	0
Grounds Maintenance Supplies	2,525	0	15,500	0	0	4,050	0	14,000	1,600
Building & Other Maint Supplies	980	100	213,000	8,000	0	1,585	0	32,000	3,975
Small Tools & Minor Equipment	2,150	875	19,800	11,000	0	8,650	15,000	0	750
Purchases for Resale	900	0	0	0	0	12,610	0	0	2,250
	<u>43,529</u>	<u>4,365</u>	<u>262,170</u>	<u>848,500</u>	<u>0</u>	<u>83,908</u>	<u>15,974</u>	<u>65,300</u>	<u>17,375</u>
Other Services & Charges									
Professional Services	45,820	1,200	15,670	5,800	205,000	39,715	4,200	5,600	33,220
Insurance Services & Premiums	1,600	0	0	0	110,825	0	0	0	0
Utilities	26,200	13,200	99,400	79,800	183,500	26,400	0	2,300	78,000
Rents & Leases	4,620	0	51,000	500	0	2,250	0	5,600	500
Structural & Grounds Maintenance	3,300	0	126,270	4,300	0	6,600	0	0	7,275
Equipment Maintenance	100	1,650	750	80,000	0	850	0	2,800	0
Other Services & Charges	2,075	6,850	16,630	19,000	0	5,165	2,510	17,500	2,500
	<u>83,715</u>	<u>22,900</u>	<u>309,720</u>	<u>189,400</u>	<u>499,325</u>	<u>80,980</u>	<u>6,710</u>	<u>33,800</u>	<u>121,495</u>
Capital Outlay									
Land Purchases & Related Costs	0	0	0	0	0	0	0	0	0
Operational Improv. & Structures	0	0	0	25,000	0	0	0	0	35,000
Machinery & Equipment	0	0	5,000	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>25,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>35,000</u>
Preserve / Landfill Improv.									
Preserve & Landfill Improv.	0	0	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other									
Contingencies and Reserves	0	0	0	0	1,000,000	0	0	0	0
Debt Service / Bond	0	0	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Appropriations	<u>515,407</u>	<u>477,879</u>	<u>2,424,881</u>	<u>2,132,743</u>	<u>1,499,325</u>	<u>724,745</u>	<u>22,684</u>	<u>279,149</u>	<u>563,947</u>

**Forest Preserve DuPage County
Exhibit "A" to Ordinance # 19-432
Appropriation Summary
General Fund
2020**

Description	Comm & Marketing N00	Visitor Services N01	Volunteer Services N02	Information Tech Q00	Fullersburg Educ Ctr R00	Resource Mgmt Admin RMD	St. James Farm SJF	Law Enforce U00	Total General Fund
Personal Services									
Direct Compensation	670,793	256,774	131,557	475,664	460,664	201,337	317,623	2,136,507	16,906,799
Other Compensation	0	0	0	0	0	0	0	0	375,000
Employee Benefits	119,790	66,550	26,620	79,860	93,170	26,620	53,240	332,750	3,314,190
	<u>790,583</u>	<u>323,324</u>	<u>158,177</u>	<u>555,524</u>	<u>553,834</u>	<u>227,957</u>	<u>370,863</u>	<u>2,469,257</u>	<u>20,595,989</u>
Supplies									
Office Supplies & Subscriptions	965	2,100	300	2,000	1,100	0	400	1,650	51,287
Operating Supplies	1,172	0	30,494	250	31,950	150	6,515	37,880	424,586
Fuel & Lubricants	0	0	0	0	0	0	1,330	0	453,630
Equipment Parts	0	0	0	0	0	0	1,100	0	389,550
Grounds Maintenance Supplies	0	0	0	0	600	0	5,070	0	413,322
Building & Other Maint Supplies	0	0	225	0	1,325	0	1,650	2,550	363,870
Small Tools & Minor Equipment	10,250	0	5,772	234,700	2,900	125	5,750	12,220	483,815
Purchases for Resale	5,000	0	0	0	0	0	0	0	88,360
	<u>17,387</u>	<u>2,100</u>	<u>36,791</u>	<u>236,950</u>	<u>37,875</u>	<u>275</u>	<u>21,815</u>	<u>54,300</u>	<u>2,668,420</u>
Other Services & Charges									
Professional Services	268,690	3,430	1,775	53,500	24,800	100	19,384	173,968	1,851,144
Insurance Services & Premiums	0	0	3,750	0	0	0	0	0	116,175
Utilities	3,300	1,120	0	7,000	31,560	0	46,936	19,350	769,338
Rents & Leases	0	0	3,200	50,600	2,000	0	751	0	198,090
Structural & Grounds Maintenance	0	0	0	0	0	0	6,648	0	358,093
Equipment Maintenance	0	0	0	485,530	0	0	200	1,500	578,330
Other Services & Charges	50,065	6,100	1,285	59,750	9,971	4,545	650	34,888	380,332
	<u>322,055</u>	<u>10,650</u>	<u>10,010</u>	<u>656,380</u>	<u>68,331</u>	<u>4,645</u>	<u>74,569</u>	<u>229,706</u>	<u>4,251,502</u>
Capital Outlay									
Land Purchases & Related Costs	0	0	0	0	0	0	0	0	0
Operational Improv. & Structures	0	0	0	0	0	0	0	0	60,000
Machinery & Equipment	0	0	0	0	0	0	0	0	5,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>65,000</u>
Preserve / Landfill Improv.									
Preserve & Landfill Improv.	0	0	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other									
Contingencies and Reserves	0	0	0	0	0	0	0	0	1,000,000
Debt Service / Bond	0	0	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000,000</u>
Total Appropriations	<u>1,130,025</u>	<u>336,074</u>	<u>204,978</u>	<u>1,448,854</u>	<u>660,040</u>	<u>232,877</u>	<u>467,247</u>	<u>2,753,263</u>	<u>28,580,911</u>

**Forest Preserve DuPage County
Exhibit "A" to Ordinance # 19-432
Appropriation Summary
Tax Supported Funds
2020**

Description	General 010	Liability 020	IL Municipal Retirement 030	Social Security 035	Audit 040	Zoological 050	Construction & Development 220	Tax Supported Funds Total
Personal Services								
Direct Compensation	16,906,799	0	0	0	0	850,331	480,396	18,237,526
Other Compensation	375,000	0	0	0	0	0	6,000	381,000
Employee Benefits	3,314,190	455,000	2,806,535	1,448,931	0	133,100	79,860	8,237,616
	<u>20,595,989</u>	<u>455,000</u>	<u>2,806,535</u>	<u>1,448,931</u>	<u>0</u>	<u>983,431</u>	<u>566,256</u>	<u>26,856,142</u>
Supplies								
Office Supplies & Subscriptions	51,287	0	0	0	0	500	1,750	53,537
Operating Supplies	424,586	0	0	0	0	84,150	2,000	510,736
Fuel & Lubricants	453,630	0	0	0	0	0	0	453,630
Equipment Parts	389,550	0	0	0	0	400	0	389,950
Grounds Maintenance Supplies	413,322	0	0	0	0	2,600	0	415,922
Building & Other Maint Supplies	363,870	0	0	0	0	7,750	825	372,445
Small Tools & Minor Equipment	483,815	0	0	0	0	57,500	750	542,065
Purchases for Resale	88,360	0	0	0	0	10,000	0	98,360
	<u>2,668,420</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>162,900</u>	<u>5,325</u>	<u>2,836,645</u>
Other Services & Charges								
Professional Services	1,851,144	35,000	0	0	40,000	52,200	25,000	2,003,344
Insurance Services & Premiums	116,175	120,000	0	0	0	3,700	0	239,875
Utilities	769,338	0	0	0	0	60,300	3,960	833,598
Rents & Leases	198,090	0	0	0	0	600	0	198,690
Structural & Grounds Maintenance	358,093	0	0	0	0	0	0	358,093
Equipment Maintenance	578,330	0	0	0	0	1,500	400	580,230
Other Services & Charges	380,332	0	0	0	0	17,280	25,582	423,194
	<u>4,251,502</u>	<u>155,000</u>	<u>0</u>	<u>0</u>	<u>40,000</u>	<u>135,580</u>	<u>54,942</u>	<u>4,637,024</u>
Capital Outlay								
Operational Improv. & Structures	60,000	0	0	0	0	0	0	60,000
Machinery & Equipment	5,000	0	0	0	0	130,000	0	135,000
	<u>65,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>130,000</u>	<u>0</u>	<u>195,000</u>
Preserve / Landfill Improv.								
Preserve & Landfill Improv.	0	0	0	0	0	0	3,475,000	3,475,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,475,000</u>	<u>3,475,000</u>
Other								
Contingencies and Reserves	1,000,000	0	0	0	0	0	207,000	1,207,000
	<u>1,000,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>207,000</u>	<u>1,207,000</u>
Total Appropriations	<u>28,580,911</u>	<u>610,000</u>	<u>2,806,535</u>	<u>1,448,931</u>	<u>40,000</u>	<u>1,411,911</u>	<u>4,308,523</u>	<u>39,206,811</u>

Forest Preserve DuPage County
 Exhibit "A" to Ordinance # 19-432
 Appropriation Summary
 Landfill Funds
 2020

Description	Environmental Responsibility 070	District-Wide Environmental 075	Mallard Lake Landfill Expense 080	Mallard Lake Non-Landfill Improvement 081	Greene Valley Landfill Expense 085	Landfill Funds Total
Supplies						
Operating Supplies	0	2,430	0	0	0	2,430
Equipment Parts	0	2,500	0	0	0	2,500
Grounds Maintenance Supplies	0	42,250	71,000	0	0	113,250
Building & Other Maint Supplies	0	1,000	0	0	0	1,000
Small Tools & Minor Equipment	0	9,840	1,200	0	1,200	12,240
	0	58,020	72,200	0	1,200	131,420
Other Services & Charges						
Professional Services	0	577,000	30,000	0	13,800	620,800
Insurance Services & Premiums	0	100	0	0	0	100
Utilities	0	60,000	0	0	0	60,000
Rents & Leases	0	12,200	0	0	0	12,200
Structural & Grounds Maintenance	0	530,000	262,000	0	121,000	913,000
Equipment Maintenance	0	24,000	0	0	0	24,000
Other Services & Charges	0	447,750	0	0	0	447,750
	0	1,651,050	292,000	0	134,800	2,077,850
Capital Outlay						
Land Purchases & Related Costs	0	407,000	0	0	0	407,000
Operational Improv. & Structures	0	0	0	0	100,000	100,000
	0	407,000	0	0	100,000	507,000
Preserve / Landfill Improv.						
Preserve & Landfill Improv.	0	549,000	0	80,000	0	629,000
	0	549,000	0	80,000	0	629,000
Other						
Total Appropriations	0	2,665,070	364,200	80,000	236,000	3,345,270

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	17,636,635	16,239,316	16,604,036
1120 Overtime	115,550	109,323	85,940
1130 Temporary Salaries and Wages	1,627,520	1,421,137	984,686
1140 Part-Time Help	1,082,724	759,128	789,830
1150 Holiday Pay	23,500	12,015	27,678
1210 Commissioners and Officers	375,000	375,000	389,710
1245 Sick Leave Payments	0	0	39,426
1250 Vacation Payments	6,000	109,382	145,709
1255 Employee Retention Payments	0	27,063	43,777
1310 Pension and Social Security Costs	4,579,209	4,297,675	4,707,100
1320 Employee Medical and Dental Insurance	3,700,180	3,672,529	3,454,248
1330 Workmen's Compensation Insurance	450,000	400,000	479,096
1340 Unemployment Compensation Insurance	45,000	7,411	7,968
Salaries Total	29,641,318	27,429,979	27,759,205
Supplies			
2100 Office Supplies, Books and Subscriptions	56,097	45,264	49,007
2200 Operating Supplies	667,446	469,400	490,343
2300 Fuel and Lubricants	493,430	504,250	463,371
2400 Equipment Parts	394,350	378,582	401,854
2500 Grounds Maintenance Supplies	880,672	793,953	684,808
2600 Building and Other Maintenance Supplies	397,995	381,013	356,103
2700 Small Tools and Minor Equipment	624,107	412,721	469,153
2800 Purchases for Resale	367,060	326,818	276,904
2801 Sales Tax	0	0	445
Supplies Total	3,881,157	3,312,001	3,191,986
Services			
3100 Professional Services	10,027,474	6,486,925	3,164,100
3105 Legal Services	284,500	264,089	326,563
3300 Insurance Services and Premiums	254,775	242,545	213,325
3400 Utilities	1,087,058	1,041,096	1,049,817
3500 Rents and Leases	415,844	426,555	381,441
3600 Structural/Grounds Repair and Maintenance Services	1,346,893	787,040	593,940
3800 Equipment Repair and Maintenance Services	634,154	578,402	489,094
3900 Other Services and Charges	678,928	549,805	442,044
3902 Commissioners' Expenses	5,675	2,492	3,966
3903 Training and Development	211,937	133,416	114,598
Services Total	14,947,238	10,512,365	6,778,887
Capital			
4100 Land and Related Costs	407,000	15,000	96,063
4200 Operational Improvements and Structures	3,372,500	447,301	643,617
4300 Machinery and Equipment	2,446,912	1,378,772	1,299,945
4400 Golf Course Improvements	80,700	0	562,090
Capital Total	6,307,112	1,841,073	2,601,715
Planning Recreational			
5021 Structures-Blackwell	21,000	29,000	5,024,334
5022 Trails-Blackwell	32,610	0	0
5171 Structures-Hidden Lake	400,000	0	0
5181 Structures-Mallard Lake	0	0	51,925
5185 Grounds Restor & Impr-Mallard Lake	80,000	0	0
5201 Structures-McDowell Grove	0	0	700
5232 Trails, Roads, Parking Lots-Pratt's Wayne Woods	300,000	0	0
5302 Trails-West Branch	112,321	0	0
5332 Trails-West Dupage Woods	11,592	0	0
5352 Trails-Winfield Mounds	71,032	0	0
5391 Structures-Oak Meadows	11,150,519	1,698,292	0
5392 Trails, Roads, Parking Lots-Oak Meadows	0	0	4,206
5393 Grounds Restoration-Oak Meadows	47,081	239	62,400
5452 Trails-District Wide	30,000	0	0

FUND: EXPENDITURES

Forest Preserve DuPage County
 Exhibit "B" to Ordinance #19-432
 2020 Budget Request Line Detail

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
5454 Other Improvements	2,188,000	0	0
5592 Trails-Mayslake	400,000	0	0
5752 Trails, Roads, Parking Lots-Dunham	512,000	3,000	0
5754 Roads & Parking Lots-Dunham	0	0	130,230
5771 Structures-St. James Farm	0	0	196,757
5774 Roads & Parking Lots-St. James Farm	0	0	6,991
Planning Recreational Total	15,356,155	1,730,531	5,477,543
Planning Conserv & Water Mgmt Impr			
6130 Water Management & Other Improvements - Fullersbur	250,000	0	0
6263 Erosion Control-Timber Ridge	220,000	4,000	0
6390 Water Management-Oak Meadows	396,552	294,048	206,922
6450 Water Management-District Wide	100,000	0	0
6590 - Water Management & Other Improvements - Mayslake	25,000	0	0
Planning Conserv & Water Mgmt Impr Total	991,552	298,048	206,922
Landfill			
8022 Gas Venting System-Blackwell	10,000	0	0
8491 Grdwtr Monitoring Wells-Mallard Lake North	165,000	125,000	1,207,570
8493 Cap & Slope Constr Stabil-Mallard Lake North	374,000	850,000	2,392,508
Landfill Total	549,000	975,000	3,600,078
Miscellaneous			
9000 Contingency	1,000,000	0	0
9101 Bond Principal	17,670,125	8,958,254	8,232,620
9102 Interest on Bonds	4,252,325	13,358,696	13,016,280
9103 Fiscal Agent Fees	0	0	2,425
9400 Reservers	207,000	0	0
Miscellaneous Total	23,129,450	22,316,950	21,251,325
EXPENDITURE APPROPRIATION TOTAL	94,802,981	68,415,948	70,867,660

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	15,510,756	14,889,754	15,262,570
1120 Overtime	89,350	88,833	80,089
1130 Temporary Salaries and Wages	664,580	574,637	522,914
1140 Part-Time Help	618,613	467,528	523,783
1150 Holiday Pay	23,500	11,215	26,815
1210 Commissioners and Officers	375,000	375,000	389,710
1245 Sick Leave Payments	0	0	39,426
1250 Vacation Payments	0	102,480	140,909
1255 Employee Retention Payments	0	27,063	43,777
1320 Employee Medical and Dental Insurance	3,314,190	3,357,129	3,154,963
Salaries Total	20,595,989	19,893,639	20,184,956
Supplies			
2100 Office Supplies, Books and Subscriptions	51,287	43,494	47,640
2200 Operating Supplies	424,586	361,500	358,748
2300 Fuel and Lubricants	453,630	465,750	429,298
2400 Equipment Parts	389,550	376,668	399,863
2500 Grounds Maintenance Supplies	413,322	428,053	416,952
2600 Building and Other Maintenance Supplies	363,870	345,751	334,465
2700 Small Tools and Minor Equipment	483,815	337,521	415,295
2800 Purchases for Resale	88,360	69,318	61,144
Supplies Total	2,668,420	2,428,055	2,463,405
Services			
3100 Professional Services	1,631,144	1,439,148	1,559,953
3105 Legal Services	220,000	218,000	234,955
3300 Insurance Services and Premiums	116,175	120,399	121,625
3400 Utilities	769,338	787,206	856,196
3500 Rents and Leases	198,090	228,044	182,526
3600 Structural/Grounds Repair and Maintenance Services	358,093	377,430	194,572
3800 Equipment Repair and Maintenance Services	578,330	529,674	468,430
3900 Other Services and Charges	203,775	180,384	151,079
3902 Commissioners' Expenses	5,675	2,492	3,966
3903 Training and Development	170,882	124,216	109,729
Services Total	4,251,502	4,006,993	3,883,031
Capital			
4200 Operational Improvements and Structures	60,000	40,243	169,462
4300 Machinery and Equipment	5,000	0	6,074
Capital Total	65,000	40,243	175,536
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
9000 Contingency	1,000,000	0	0
Miscellaneous Total	1,000,000	0	0
EXPENDITURE APPROPRIATION TOTAL	28,580,911	26,368,930	26,706,928

Forest Preserve DuPage County
 Exhibit "B" to Ordinance #19-432
 2020 Budget Request Line Detail

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
1210 Commissioners and Officers	375,000	375,000	389,710
1320 Employee Medical and Dental Insurance	93,170	93,060	87,544
Salaries Total	468,170	468,060	477,254
Supplies			
2100 Office Supplies, Books and Subscriptions	600	555	500
2200 Operating Supplies	300	250	453
2700 Small Tools and Minor Equipment	0	1,040	0
Supplies Total	900	1,845	953
Services			
3100 Professional Services	63,000	71,083	118,913
3400 Utilities	3,540	2,626	1,757
3900 Other Services and Charges	6,375	3,275	1,958
3902 Commissioners' Expenses	5,675	2,492	3,966
Services Total	78,590	79,476	126,594
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	547,660	549,381	604,801

Forest Preserve DuPage County
 Exhibit "B" to Ordinance #19-432
 2020 Budget Request Line Detail

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	438,286	423,824	446,043
1250 Vacation Payments	0	0	11,250
1320 Employee Medical and Dental Insurance	66,550	66,396	62,531
Salaries Total	504,836	490,220	519,824
Supplies			
2100 Office Supplies, Books and Subscriptions	150	150	330
2200 Operating Supplies	1,420	1,086	840
2700 Small Tools and Minor Equipment	10,375	0	0
Supplies Total	11,945	1,236	1,170
Services			
3100 Professional Services	0	0	665
3400 Utilities	400	640	0
3500 Rents and Leases	16,369	60,037	25,576
3900 Other Services and Charges	4,975	3,620	2,816
3903 Training and Development	1,190	233	1,653
Services Total	22,934	64,530	30,710
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	539,715	555,986	551,704

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	665,212	625,000	732,680
1130 Temporary Salaries and Wages	8,000	45,000	0
1245 Sick Leave Payments	0	0	2,247
1250 Vacation Payments	0	5,000	7,486
1255 Employee Retention Payments	0	27,063	0
1320 Employee Medical and Dental Insurance	119,790	133,056	137,569
Salaries Total	793,002	835,119	879,982
Supplies			
2100 Office Supplies, Books and Subscriptions	1,600	1,600	673
2200 Operating Supplies	152	100	78
2700 Small Tools and Minor Equipment	500	100	0
Supplies Total	2,252	1,800	751
Services			
3100 Professional Services	114,800	67,000	58,161
3900 Other Services and Charges	2,295	2,000	2,478
3903 Training and Development	2,750	500	544
Services Total	119,845	69,500	61,183
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	915,099	906,419	941,916

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	1,689,746	1,681,305	1,703,501
1120 Overtime	11,700	11,044	8,467
1130 Temporary Salaries and Wages	113,840	101,500	95,340
1140 Part-Time Help	19,249	18,700	19,079
1245 Sick Leave Payments	0	0	6,031
1250 Vacation Payments	0	6,500	17,564
1320 Employee Medical and Dental Insurance	346,060	345,576	325,163
Salaries Total	2,180,595	2,164,625	2,175,145
Supplies			
2100 Office Supplies, Books and Subscriptions	4,225	2,650	3,475
2200 Operating Supplies	104,875	100,500	89,678
2300 Fuel and Lubricants	0	3,100	3,949
2400 Equipment Parts	250	1,418	90
2500 Grounds Maintenance Supplies	56,300	60,300	67,210
2600 Building and Other Maintenance Supplies	29,250	26,450	25,776
2700 Small Tools and Minor Equipment	70,248	43,097	23,430
Supplies Total	265,148	237,515	213,608
Services			
3100 Professional Services	634,400	563,900	547,334
3400 Utilities	49,040	41,220	21,572
3500 Rents and Leases	29,200	28,000	17,635
3600 Structural/Grounds Repair and Maintenance Services	3,000	3,000	0
3800 Equipment Repair and Maintenance Services	1,750	1,134	1,788
3900 Other Services and Charges	7,145	5,931	4,052
3903 Training and Development	31,655	24,558	13,233
Services Total	756,190	667,743	605,614
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	3,201,933	3,069,883	2,994,367

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	2,289,566	2,170,000	2,213,356
1120 Overtime	9,000	15,000	11,553
1130 Temporary Salaries and Wages	58,600	34,000	35,840
1140 Part-Time Help	19,386	0	12,943
1245 Sick Leave Payments	0	0	13,576
1250 Vacation Payments	0	24,328	21,032
1255 Employee Retention Payments	0	0	17,804
1320 Employee Medical and Dental Insurance	585,640	572,088	537,770
Salaries Total	2,962,192	2,815,416	2,863,874
Supplies			
2100 Office Supplies, Books and Subscriptions	1,000	900	1,510
2200 Operating Supplies	37,100	19,355	15,679
2400 Equipment Parts	22,500	8,400	12,766
2500 Grounds Maintenance Supplies	264,300	276,684	281,866
2600 Building and Other Maintenance Supplies	22,400	27,400	21,989
2700 Small Tools and Minor Equipment	29,500	25,900	6,701
Supplies Total	376,800	358,639	340,511
Services			
3100 Professional Services	22,200	19,398	123,534
3400 Utilities	42,000	42,000	31,149
3500 Rents and Leases	31,000	29,000	30,373
3600 Structural/Grounds Repair and Maintenance Services	177,500	242,150	45,092
3800 Equipment Repair and Maintenance Services	3,000	3,019	2,481
3900 Other Services and Charges	3,000	2,850	5,318
3903 Training and Development	8,000	10,700	5,168
Services Total	286,700	349,117	243,115
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	3,625,692	3,523,172	3,447,500

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	318,721	310,000	322,994
1130 Temporary Salaries and Wages	11,000	8,000	6,997
1140 Part-Time Help	48,588	28,000	30,226
1320 Employee Medical and Dental Insurance	66,550	66,396	62,531
Salaries Total	444,859	412,396	422,748
Supplies			
2100 Office Supplies, Books and Subscriptions	1,175	2,601	1,787
2200 Operating Supplies	15,580	15,000	10,057
2600 Building and Other Maintenance Supplies	34,295	18,071	10,508
Supplies Total	51,050	35,672	22,352
Services			
3100 Professional Services	40,250	39,000	39,164
3800 Equipment Repair and Maintenance Services	200	0	0
3900 Other Services and Charges	24,800	23,508	20,109
3903 Training and Development	15,580	14,305	7,103
Services Total	80,830	76,813	66,376
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	576,739	524,881	511,476

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	178,879	174,200	216,748
1120 Overtime	300	50	139
1320 Employee Medical and Dental Insurance	26,620	26,532	37,519
Salaries Total	205,799	200,782	254,406
Supplies			
2100 Office Supplies, Books and Subscriptions	374	400	408
2200 Operating Supplies	2,200	1,000	6,289
2700 Small Tools and Minor Equipment	400	250	1,145
2800 Purchases for Resale	67,600	52,568	44,600
Supplies Total	70,574	54,218	52,442
Services			
3100 Professional Services	26,122	4,915	3,121
3400 Utilities	1,120	1,900	0
3900 Other Services and Charges	869	698	626
3903 Training and Development	1,645	935	623
Services Total	29,756	8,448	4,370
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	306,129	263,448	311,218

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	181,339	182,200	188,701
1140 Part-Time Help	30,679	30,800	30,172
1250 Vacation Payments	0	2,680	2,766
1255 Employee Retention Payments	0	0	25,973
1320 Employee Medical and Dental Insurance	26,620	39,732	37,519
Salaries Total	238,638	255,412	285,131
Supplies			
2100 Office Supplies, Books and Subscriptions	200	200	95
2200 Operating Supplies	0	51	34
Supplies Total	200	251	129
Services			
3100 Professional Services	37,500	36,000	38,900
3900 Other Services and Charges	6,165	2,215	2,632
3903 Training and Development	800	800	469
Services Total	44,465	39,015	42,001
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	283,303	294,678	327,261

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	263,339	228,895	5,193
1120 Overtime	800	800	0
1250 Vacation Payments	0	5,700	0
1320 Employee Medical and Dental Insurance	53,240	66,000	3,381
Salaries Total	317,379	301,395	8,574
Supplies			
2100 Office Supplies, Books and Subscriptions	200	200	0
2200 Operating Supplies	1,175	1,100	0
2500 Grounds Maintenance Supplies	1,000	1,000	0
2600 Building and Other Maintenance Supplies	2,725	2,250	0
2700 Small Tools and Minor Equipment	2,300	2,300	0
Supplies Total	7,400	6,850	0
Services			
3400 Utilities	1,400	800	0
3500 Rents and Leases	500	450	0
3600 Structural/Grounds Repair and Maintenance Services	23,200	20,000	0
3900 Other Services and Charges	734	784	0
3903 Training and Development	4,040	1,000	1,353
Services Total	29,874	23,034	1,353
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	354,653	331,279	9,927

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	1,446,966	1,380,000	1,527,150
1120 Overtime	4,000	3,100	5,361
1130 Temporary Salaries and Wages	240,000	200,000	231,206
1140 Part-Time Help	89,570	43,000	75,724
1150 Holiday Pay	4,500	0	8,889
1250 Vacation Payments	0	3,000	18,588
1320 Employee Medical and Dental Insurance	359,370	359,304	350,176
Salaries Total	2,144,406	1,988,404	2,217,094
Supplies			
2100 Office Supplies, Books and Subscriptions	800	800	298
2200 Operating Supplies	30,700	30,800	31,304
2300 Fuel and Lubricants	2,000	1,200	886
2400 Equipment Parts	1,300	1,000	1,902
2500 Grounds Maintenance Supplies	48,377	47,636	31,813
2600 Building and Other Maintenance Supplies	9,810	10,230	9,531
2700 Small Tools and Minor Equipment	40,550	39,000	24,476
Supplies Total	133,537	130,666	100,210
Services			
3100 Professional Services	11,000	10,850	3,236
3400 Utilities	53,772	59,496	20,519
3900 Other Services and Charges	3,055	3,235	2,167
3903 Training and Development	10,100	12,500	11,084
Services Total	77,927	86,081	37,006
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	2,355,870	2,205,151	2,354,310

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	193,680	185,615	193,695
1120 Overtime	750	500	748
1130 Temporary Salaries and Wages	30,760	25,000	20,724
1140 Part-Time Help	109,733	107,000	92,825
1250 Vacation Payments	0	1,042	4,030
1320 Employee Medical and Dental Insurance	53,240	53,064	50,025
Salaries Total	388,163	372,221	362,047
Supplies			
2100 Office Supplies, Books and Subscriptions	333	350	411
2200 Operating Supplies	36,541	25,678	29,251
2400 Equipment Parts	100	100	256
2500 Grounds Maintenance Supplies	2,525	2,300	605
2600 Building and Other Maintenance Supplies	980	2,000	1,134
2700 Small Tools and Minor Equipment	2,150	2,500	987
2800 Purchases for Resale	900	750	355
Supplies Total	43,529	33,678	32,999
Services			
3100 Professional Services	45,820	48,000	47,058
3300 Insurance Services and Premiums	1,600	1,600	0
3400 Utilities	26,200	25,000	12,628
3500 Rents and Leases	4,620	4,620	3,462
3600 Structural/Grounds Repair and Maintenance Services	3,300	3,300	0
3800 Equipment Repair and Maintenance Services	100	100	100
3900 Other Services and Charges	100	258	128
3903 Training and Development	1,975	900	1,675
Services Total	83,715	83,778	65,051
Capital			
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Planning Recreational			
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Planning Conserv & Water Mgmt Impr			
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Landfill			
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Miscellaneous			
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EXPENDITURE APPROPRIATION TOTAL	515,407	489,677	460,097

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	383,264	373,455	207,657
1120 Overtime	800	0	0
1320 Employee Medical and Dental Insurance	66,550	66,264	37,519
Salaries Total	450,614	439,719	245,176
Supplies			
2100 Office Supplies, Books and Subscriptions	1,200	800	112
2200 Operating Supplies	2,190	2,100	1,529
2600 Building and Other Maintenance Supplies	100	100	0
2700 Small Tools and Minor Equipment	875	685	250
Supplies Total	4,365	3,685	1,891
Services			
3100 Professional Services	1,200	200	0
3400 Utilities	13,200	13,200	0
3800 Equipment Repair and Maintenance Services	1,650	1,650	1,650
3900 Other Services and Charges	550	690	15
3903 Training and Development	6,300	4,000	39
Services Total	22,900	19,740	1,704
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	477,879	463,144	248,771

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	1,465,337	1,410,000	1,594,129
1120 Overtime	3,500	3,500	1,679
1130 Temporary Salaries and Wages	25,480	21,678	20,353
1140 Part-Time Help	47,544	0	16,166
1250 Vacation Payments	0	7,000	9,568
1320 Employee Medical and Dental Insurance	306,130	319,836	362,682
Salaries Total	1,847,991	1,762,014	2,004,577
Supplies			
2100 Office Supplies, Books and Subscriptions	350	350	0
2200 Operating Supplies	8,920	8,700	10,714
2300 Fuel and Lubricants	300	200	126
2400 Equipment Parts	4,300	4,000	4,219
2500 Grounds Maintenance Supplies	15,500	13,000	19,636
2600 Building and Other Maintenance Supplies	213,000	210,000	199,940
2700 Small Tools and Minor Equipment	19,800	14,500	14,048
Supplies Total	262,170	250,750	248,683
Services			
3100 Professional Services	15,670	23,000	28,106
3400 Utilities	99,400	105,500	85,016
3500 Rents and Leases	51,000	45,000	38,044
3600 Structural/Grounds Repair and Maintenance Services	126,270	86,000	149,480
3800 Equipment Repair and Maintenance Services	750	750	660
3900 Other Services and Charges	9,130	9,430	8,240
3903 Training and Development	7,500	7,500	4,076
Services Total	309,720	277,180	313,622
Capital			
4200 Operational Improvements and Structures	0	0	116,683
4300 Machinery and Equipment	5,000	0	6,074
Capital Total	5,000	0	122,757
Planning Recreational			
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Planning Conserv & Water Mgmt Impr			
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Landfill			
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Miscellaneous			
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EXPENDITURE APPROPRIATION TOTAL	2,424,881	2,289,944	2,689,639

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	871,693	870,537	893,222
1120 Overtime	1,200	1,000	546
1130 Temporary Salaries and Wages	23,920	9,355	6,840
1245 Sick Leave Payments	0	0	565
1250 Vacation Payments	0	9,500	6,214
1320 Employee Medical and Dental Insurance	173,030	173,052	175,088
Salaries Total	1,069,843	1,063,444	1,082,475
Supplies			
2100 Office Supplies, Books and Subscriptions	9,000	9,000	8,587
2200 Operating Supplies	10,500	10,000	7,693
2300 Fuel and Lubricants	450,000	460,000	422,914
2400 Equipment Parts	360,000	360,000	379,842
2500 Grounds Maintenance Supplies	0	31	3,343
2600 Building and Other Maintenance Supplies	8,000	10,000	46,805
2700 Small Tools and Minor Equipment	11,000	12,000	99,031
Supplies Total	848,500	861,031	968,215
Services			
3100 Professional Services	5,800	5,800	583
3400 Utilities	79,800	85,890	60,944
3500 Rents and Leases	500	500	545
3600 Structural/Grounds Repair and Maintenance Services	4,300	4,000	0
3800 Equipment Repair and Maintenance Services	80,000	102,000	98,000
3900 Other Services and Charges	11,500	11,000	12,941
3903 Training and Development	7,500	6,500	6,042
Services Total	189,400	215,690	179,055
Capital			
4200 Operational Improvements and Structures	25,000	21,000	39,129
Capital Total	25,000	21,000	39,129
Planning Recreational			
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Planning Conserv & Water Mgmt Impr			
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Landfill			
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Miscellaneous			
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EXPENDITURE APPROPRIATION TOTAL	2,132,743	2,161,165	2,268,874

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
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Supplies			
2100 Office Supplies, Books and Subscriptions	0	0	63
2200 Operating Supplies	0	0	2,206
2700 Small Tools and Minor Equipment	0	0	35
Supplies Total	<u>0</u>	<u>0</u>	<u>2,304</u>
Services			
3100 Professional Services	15,000	15,000	83,119
3105 Legal Services	190,000	190,000	234,955
3300 Insurance Services and Premiums	110,825	115,000	118,000
3400 Utilities	183,500	220,000	508,681
Services Total	<u>499,325</u>	<u>540,000</u>	<u>944,755</u>
Capital			
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Planning Recreational			
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Planning Conserv & Water Mgmt Impr			
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Landfill			
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Miscellaneous			
9000 Contingency	1,000,000	0	0
Miscellaneous Total	<u>1,000,000</u>	<u>0</u>	<u>0</u>
EXPENDITURE APPROPRIATION TOTAL	<u><u>1,499,325</u></u>	<u><u>540,000</u></u>	<u><u>947,059</u></u>

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	357,496	350,000	356,874
1120 Overtime	3,000	4,000	5,747
1130 Temporary Salaries and Wages	28,280	32,000	31,970
1140 Part-Time Help	91,221	91,000	91,549
1250 Vacation Payments	0	4,200	3,672
1320 Employee Medical and Dental Insurance	79,860	79,860	75,037
Salaries Total	559,857	561,060	564,849
Supplies			
2100 Office Supplies, Books and Subscriptions	4,165	500	475
2200 Operating Supplies	52,848	50,000	55,154
2400 Equipment Parts	0	0	445
2500 Grounds Maintenance Supplies	4,050	4,000	7,607
2600 Building and Other Maintenance Supplies	1,585	1,600	1,691
2700 Small Tools and Minor Equipment	8,650	12,200	2,831
2800 Purchases for Resale	12,610	13,500	13,681
Supplies Total	83,908	81,800	81,884
Services			
3100 Professional Services	39,715	36,000	41,625
3400 Utilities	26,400	26,400	14,843
3500 Rents and Leases	2,250	2,600	2,559
3600 Structural/Grounds Repair and Maintenance Services	6,600	6,500	0
3800 Equipment Repair and Maintenance Services	850	0	350
3900 Other Services and Charges	2,515	1,500	1,707
3903 Training and Development	2,650	3,300	1,377
Services Total	80,980	76,300	62,461
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	724,745	719,160	709,194

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	0	28,009	67,242
1250 Vacation Payments	0	3,908	0
1320 Employee Medical and Dental Insurance	0	13,332	12,506
Salaries Total	0	45,249	79,748
Supplies			
2100 Office Supplies, Books and Subscriptions	400	283	472
2200 Operating Supplies	574	113	39
2700 Small Tools and Minor Equipment	15,000	0	0
Supplies Total	15,974	396	511
Services			
3100 Professional Services	4,200	2,000	3,008
3900 Other Services and Charges	565	370	1,207
3903 Training and Development	1,945	200	1,075
Services Total	6,710	2,570	5,290
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	22,684	48,215	85,549

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	140,119	140,000	73,391
1120 Overtime	0	0	1,226
1245 Sick Leave Payments	0	0	2,876
1250 Vacation Payments	0	0	2,283
1320 Employee Medical and Dental Insurance	39,930	39,864	25,012
Salaries Total	180,049	179,864	104,788
Supplies			
2100 Office Supplies, Books and Subscriptions	16,000	14,000	22,915
2200 Operating Supplies	3,300	2,200	1,324
2500 Grounds Maintenance Supplies	14,000	17,040	0
2600 Building and Other Maintenance Supplies	32,000	29,000	125
Supplies Total	65,300	62,240	24,364
Services			
3100 Professional Services	5,600	4,500	13,055
3400 Utilities	2,300	700	0
3500 Rents and Leases	5,600	4,900	62,963
3800 Equipment Repair and Maintenance Services	2,800	1,000	116
3900 Other Services and Charges	15,000	13,000	67,959
3903 Training and Development	2,500	1,500	285
Services Total	33,800	25,600	144,378
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	279,149	267,704	273,530

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	246,062	247,483	246,972
1120 Overtime	0	0	46
1130 Temporary Salaries and Wages	11,000	12,876	5,916
1140 Part-Time Help	79,775	78,565	74,773
1320 Employee Medical and Dental Insurance	53,240	53,196	50,025
Salaries Total	390,077	392,120	377,732
Supplies			
2100 Office Supplies, Books and Subscriptions	1,000	2,200	585
2200 Operating Supplies	7,800	8,675	8,960
2500 Grounds Maintenance Supplies	1,600	1,900	1,478
2600 Building and Other Maintenance Supplies	3,975	3,775	5,182
2700 Small Tools and Minor Equipment	750	1,250	549
2800 Purchases for Resale	2,250	1,500	1,751
Supplies Total	17,375	19,300	18,505
Services			
3100 Professional Services	33,220	23,650	25,405
3400 Utilities	78,000	76,134	63,511
3500 Rents and Leases	500	391	437
3600 Structural/Grounds Repair and Maintenance Services	7,275	6,480	0
3900 Other Services and Charges	1,500	700	1,642
3903 Training and Development	1,000	600	1,025
Services Total	121,495	107,955	92,020
Capital			
4200 Operational Improvements and Structures	35,000	19,243	13,650
Capital Total	35,000	19,243	13,650
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	563,947	538,618	501,907

Forest Preserve DuPage County
 Exhibit "B" to Ordinance #19-432
 2020 Budget Request Line Detail

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	666,293	652,831	560,383
1120 Overtime	0	1,400	14
1130 Temporary Salaries and Wages	4,500	0	0
1250 Vacation Payments	0	0	1,168
1320 Employee Medical and Dental Insurance	119,790	106,260	75,037
Salaries Total	790,583	760,491	636,602
Supplies			
2100 Office Supplies, Books and Subscriptions	965	1,605	783
2200 Operating Supplies	1,172	848	875
2700 Small Tools and Minor Equipment	10,250	5,250	25,226
2800 Purchases for Resale	5,000	1,000	756
Supplies Total	17,387	8,703	27,640
Services			
3100 Professional Services	268,690	205,000	171,906
3400 Utilities	3,300	2,800	0
3900 Other Services and Charges	39,365	48,550	3,613
3903 Training and Development	10,700	5,110	2,607
Services Total	322,055	261,460	178,126
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	1,130,025	1,030,654	842,368

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	250,074	235,000	233,875
1120 Overtime	300	150	112
1130 Temporary Salaries and Wages	6,400	6,068	11,393
1245 Sick Leave Payments	0	0	4,055
1250 Vacation Payments	0	0	1,502
1320 Employee Medical and Dental Insurance	66,550	66,528	62,531
Salaries Total	323,324	307,746	313,468
Supplies			
2100 Office Supplies, Books and Subscriptions	2,100	400	676
2200 Operating Supplies	0	185	189
2700 Small Tools and Minor Equipment	0	0	403
Supplies Total	2,100	585	1,268
Services			
3100 Professional Services	3,430	3,985	934
3400 Utilities	1,120	0	0
3900 Other Services and Charges	5,700	0	0
3903 Training and Development	400	0	347
Services Total	10,650	3,985	1,281
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	336,074	312,316	316,017

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	119,727	116,000	121,573
1140 Part-Time Help	11,830	8,000	9,107
1320 Employee Medical and Dental Insurance	26,620	26,664	25,012
Salaries Total	158,177	150,664	155,692
Supplies			
2100 Office Supplies, Books and Subscriptions	300	300	314
2200 Operating Supplies	30,494	22,000	25,036
2600 Building and Other Maintenance Supplies	225	225	0
2700 Small Tools and Minor Equipment	5,772	3,400	4,490
Supplies Total	36,791	25,925	29,840
Services			
3100 Professional Services	1,775	175	99
3300 Insurance Services and Premiums	3,750	3,799	3,625
3500 Rents and Leases	3,200	3,045	0
3900 Other Services and Charges	385	275	250
3903 Training and Development	900	100	182
Services Total	10,010	7,394	4,156
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	204,978	183,983	189,688

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	468,464	450,000	477,173
1130 Temporary Salaries and Wages	7,200	7,200	7,373
1320 Employee Medical and Dental Insurance	79,860	79,860	75,037
Salaries Total	555,524	537,060	559,583
Supplies			
2100 Office Supplies, Books and Subscriptions	2,000	600	1,375
2200 Operating Supplies	250	1,179	188
2700 Small Tools and Minor Equipment	234,700	152,000	181,775
Supplies Total	236,950	153,779	183,338
Services			
3100 Professional Services	53,500	55,000	27,471
3400 Utilities	7,000	6,500	0
3500 Rents and Leases	50,600	48,000	0
3800 Equipment Repair and Maintenance Services	485,530	419,000	362,612
3900 Other Services and Charges	45,750	34,500	1,574
3903 Training and Development	14,000	12,500	24,188
Services Total	656,380	575,500	415,845
Capital	<hr/>		
Planning Recreational	<hr/>		
Planning Conserv & Water Mgmt Impr	<hr/>		
Landfill	<hr/>		
Miscellaneous	<hr/>		
EXPENDITURE APPROPRIATION TOTAL	1,448,854	1,266,339	1,158,766

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	388,166	365,000	368,499
1120 Overtime	500	400	265
1130 Temporary Salaries and Wages	43,840	28,935	19,304
1140 Part-Time Help	28,158	23,396	30,292
1150 Holiday Pay	0	215	0
1250 Vacation Payments	0	527	3,902
1320 Employee Medical and Dental Insurance	93,170	93,060	75,037
Salaries Total	553,834	511,533	497,299
Supplies			
2100 Office Supplies, Books and Subscriptions	1,100	1,000	985
2200 Operating Supplies	31,950	20,000	19,395
2500 Grounds Maintenance Supplies	600	747	70
2600 Building and Other Maintenance Supplies	1,325	300	1,456
2700 Small Tools and Minor Equipment	2,900	1,000	6,069
Supplies Total	37,875	23,047	27,975
Services			
3100 Professional Services	24,800	18,500	3,682
3400 Utilities	31,560	22,000	14,637
3500 Rents and Leases	2,000	1,500	930
3900 Other Services and Charges	2,331	1,000	903
3903 Training and Development	7,640	2,100	1,928
Services Total	68,331	45,100	22,080
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	660,040	579,680	547,354

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	201,337	198,000	204,463
1120 Overtime	0	250	146
1250 Vacation Payments	0	5,500	2,712
1320 Employee Medical and Dental Insurance	26,620	26,664	25,012
Salaries Total	<u>227,957</u>	<u>230,414</u>	<u>232,333</u>
Supplies			
2200 Operating Supplies	150	150	5
2700 Small Tools and Minor Equipment	125	125	136
Supplies Total	<u>275</u>	<u>275</u>	<u>141</u>
Services			
3100 Professional Services	100	42,100	49,000
3900 Other Services and Charges	795	795	100
3903 Training and Development	3,750	1,000	358
Services Total	<u>4,645</u>	<u>43,895</u>	<u>49,458</u>
Capital	<hr/>		
Planning Recreational	<hr/>		
Planning Conserv & Water Mgmt Impr	<hr/>		
Landfill	<hr/>		
Miscellaneous	<hr/>		
EXPENDITURE APPROPRIATION TOTAL	<u><u>232,877</u></u>	<u><u>274,584</u></u>	<u><u>281,932</u></u>

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	253,269	232,000	242,099
1120 Overtime	1,500	1,500	707
1130 Temporary Salaries and Wages	41,760	36,000	29,656
1140 Part-Time Help	21,094	18,000	18,789
1245 Sick Leave Payments	0	0	7,138
1250 Vacation Payments	0	3,595	4,888
1320 Employee Medical and Dental Insurance	53,240	53,196	50,025
Salaries Total	370,863	344,291	353,302
Supplies			
2100 Office Supplies, Books and Subscriptions	400	400	447
2200 Operating Supplies	6,515	4,000	5,116
2300 Fuel and Lubricants	1,330	1,250	1,422
2400 Equipment Parts	1,100	1,750	344
2500 Grounds Maintenance Supplies	5,070	3,415	3,322
2600 Building and Other Maintenance Supplies	1,650	1,800	8,199
2700 Small Tools and Minor Equipment	5,750	6,858	9,517
Supplies Total	21,815	19,473	28,367
Services			
3100 Professional Services	19,384	9,000	2,308
3400 Utilities	46,936	40,000	20,941
3500 Rents and Leases	751	1	0
3600 Structural/Grounds Repair and Maintenance Services	6,648	6,000	0
3800 Equipment Repair and Maintenance Services	200	200	209
3900 Other Services and Charges	310	200	114
3903 Training and Development	340	150	498
Services Total	74,569	55,551	24,070
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	467,247	419,315	405,739

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	2,033,721	1,860,400	2,064,959
1120 Overtime	52,000	46,139	43,332
1130 Temporary Salaries and Wages	10,000	7,025	0
1140 Part-Time Help	21,786	21,067	22,138
1150 Holiday Pay	19,000	11,000	17,926
1245 Sick Leave Payments	0	0	2,938
1250 Vacation Payments	0	20,000	22,282
1320 Employee Medical and Dental Insurance	332,750	338,289	337,669
Salaries Total	2,469,257	2,303,920	2,511,244
Supplies			
2100 Office Supplies, Books and Subscriptions	1,650	1,650	363
2200 Operating Supplies	37,880	36,430	36,663
2600 Building and Other Maintenance Supplies	2,550	2,550	2,128
2700 Small Tools and Minor Equipment	12,220	14,066	14,195
Supplies Total	54,300	54,696	53,349
Services			
3100 Professional Services	143,968	135,092	129,566
3105 Legal Services	30,000	28,000	0
3400 Utilities	19,350	14,400	0
3800 Equipment Repair and Maintenance Services	1,500	821	464
3900 Other Services and Charges	8,866	10,000	8,529
3903 Training and Development	26,022	13,225	22,797
Services Total	229,706	201,538	161,356
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	2,753,263	2,560,154	2,725,949

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
1330 Workmen's Compensation Insurance	450,000	400,000	477,954
1340 Unemployment Compensation Insurance	5,000	5,000	7,968
Salaries Total	455,000	405,000	485,922
Supplies			
Services			
3100 Professional Services	15,000	15,000	15,000
3105 Legal Services	20,000	15,000	29,642
3300 Insurance Services and Premiums	120,000	105,555	95,552
Services Total	155,000	135,555	140,194
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	610,000	540,555	626,116

Forest Preserve DuPage County
Exhibit "B" to Ordinance #19-432
2020 Budget Request Line Detail

	<u>CY 2020</u>	<u>CY 2019</u>	<u>CY 2018</u>
	<u>Budget</u>	<u>Estimate</u>	<u>Actual</u>
EXPENDITURES			
Salaries			
1310 Pension and Social Security Costs	2,806,535	2,650,003	2,596,422
Salaries Total	<u>2,806,535</u>	<u>2,650,003</u>	<u>2,596,422</u>
Supplies			
Services			
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	<u>2,806,535</u>	<u>2,650,003</u>	<u>2,596,422</u>

Forest Preserve DuPage County
Exhibit "B" to Ordinance #19-432
2020 Budget Request Line Detail

	<u>CY 2020</u>	<u>CY 2019</u>	<u>CY 2018</u>
	<u>Budget</u>	<u>Estimate</u>	<u>Actual</u>
EXPENDITURES			
Salaries			
1310 Pension and Social Security Costs	1,448,931	1,375,001	1,364,743
Salaries Total	<u>1,448,931</u>	<u>1,375,001</u>	<u>1,364,743</u>
Supplies			
Services			
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	<u>1,448,931</u>	<u>1,375,001</u>	<u>1,364,743</u>

Forest Preserve DuPage County
 Exhibit "B" to Ordinance #19-432
 2020 Budget Request Line Detail

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
Supplies			
Services			
3100 Professional Services	40,000	37,500	2,000
Services Total	40,000	37,500	2,000
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	<u>40,000</u>	<u>37,500</u>	<u>2,000</u>

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	520,757	390,000	398,031
1120 Overtime	2,500	1,000	1,127
1130 Temporary Salaries and Wages	97,360	78,000	79,817
1140 Part-Time Help	229,714	230,000	243,393
1150 Holiday Pay	0	800	863
1250 Vacation Payments	0	2,000	2,293
1320 Employee Medical and Dental Insurance	133,100	92,400	87,291
Salaries Total	983,431	794,200	812,815
Supplies			
2100 Office Supplies, Books and Subscriptions	500	250	517
2200 Operating Supplies	84,150	80,000	108,470
2400 Equipment Parts	400	150	0
2500 Grounds Maintenance Supplies	2,600	900	428
2600 Building and Other Maintenance Supplies	7,750	4,000	4,977
2700 Small Tools and Minor Equipment	57,500	22,000	5,627
2800 Purchases for Resale	10,000	10,000	7,300
Supplies Total	162,900	117,300	127,319
Services			
3100 Professional Services	52,200	85,000	24,467
3300 Insurance Services and Premiums	3,700	3,700	(821)
3400 Utilities	60,300	55,000	44,406
3500 Rents and Leases	600	350	329
3800 Equipment Repair and Maintenance Services	1,500	3,000	890
3900 Other Services and Charges	4,780	3,200	6,225
3903 Training and Development	12,500	7,800	3,324
Services Total	135,580	158,050	78,820
Capital			
4300 Machinery and Equipment	130,000	0	0
Capital Total	130,000	0	0
Planning Recreational			
<hr/>			
Planning Conserv & Water Mgmt Impr			
<hr/>			
Landfill			
<hr/>			
Miscellaneous			
<hr/>			
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EXPENDITURE APPROPRIATION TOTAL	1,411,911	1,069,550	1,018,954

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
Supplies			
2100 Office Supplies, Books and Subscriptions	0	0	16
2200 Operating Supplies	2,430	2,000	1,285
2400 Equipment Parts	2,500	600	0
2500 Grounds Maintenance Supplies	42,250	23,000	13,859
2600 Building and Other Maintenance Supplies	1,000	400	9
2700 Small Tools and Minor Equipment	9,840	15,000	14,928
Supplies Total	58,020	41,000	30,097
Services			
3100 Professional Services	550,000	260,000	269,250
3105 Legal Services	27,000	18,000	22,299
3300 Insurance Services and Premiums	100	100	100
3400 Utilities	60,000	40,000	33,872
3500 Rents and Leases	12,200	3,200	2,666
3600 Structural/Grounds Repair and Maintenance Services	530,000	265,000	143,066
3800 Equipment Repair and Maintenance Services	24,000	20,000	5,393
3900 Other Services and Charges	447,750	350,000	268,895
Services Total	1,651,050	956,300	745,541
Capital			
4100 Land and Related Costs	407,000	15,000	96,063
Capital Total	407,000	15,000	96,063
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
8022 Gas Venting System-Blackwell	10,000	0	0
8491 Grdwtr Monitoring Wells-Mallard Lake North	165,000	125,000	1,207,570
8493 Cap & Slope Constr Stabil-Mallard Lake North	374,000	850,000	2,392,508
Landfill Total	549,000	975,000	3,600,078
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	2,665,070	1,987,300	4,471,779

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
Supplies			
2500 Grounds Maintenance Supplies	71,000	20,000	0
2700 Small Tools and Minor Equipment	1,200	400	0
Supplies Total	<u>72,200</u>	<u>20,400</u>	<u>0</u>
Services			
3100 Professional Services	20,000	17,206	31
3105 Legal Services	10,000	11,089	39,211
3600 Structural/Grounds Repair and Maintenance Services	262,000	30,000	135,954
Services Total	<u>292,000</u>	<u>58,295</u>	<u>175,196</u>
Capital			
Planning Recreational			
5181 Structures-Mallard Lake	0	0	51,925
Planning Recreational Total	<u>0</u>	<u>0</u>	<u>51,925</u>
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	<u><u>364,200</u></u>	<u><u>78,695</u></u>	<u><u>227,121</u></u>

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
Supplies			
Services			
Capital			
Planning Recreational			
5185 Grounds Restor & Impr-Mallard Lake	80,000	0	0
Planning Recreational Total	80,000	0	0
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	80,000	0	0

Forest Preserve DuPage County
 Exhibit "B" to Ordinance #19-432
 2020 Budget Request Line Detail

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
Supplies			
2700 Small Tools and Minor Equipment	1,200	400	201
Supplies Total	1,200	400	201
Services			
3100 Professional Services	6,300	6,300	18,996
3105 Legal Services	7,500	2,000	456
3600 Structural/Grounds Repair and Maintenance Services	121,000	100,000	101,909
Services Total	134,800	108,300	121,361
Capital			
4200 Operational Improvements and Structures	100,000	0	0
Capital Total	100,000	0	0
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	236,000	108,700	121,562

Forest Preserve DuPage County
 Exhibit "B" to Ordinance #19-432
 2020 Budget Request Line Detail

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	845,004	784,562	773,662
1120 Overtime	23,700	19,490	4,607
1130 Temporary Salaries and Wages	809,900	734,000	381,957
1140 Part-Time Help	234,397	61,600	22,654
1250 Vacation Payments	0	4,902	2,507
1310 Pension and Social Security Costs	323,743	272,671	706,935
1320 Employee Medical and Dental Insurance	146,410	170,200	162,113
1330 Workmen's Compensation Insurance	0	0	1,142
1340 Unemployment Compensation Insurance	40,000	2,411	0
Salaries Total	2,423,154	2,049,836	2,055,577
Supplies			
2100 Office Supplies, Books and Subscriptions	2,560	1,520	834
2200 Operating Supplies	152,780	24,400	21,841
2300 Fuel and Lubricants	39,800	38,500	34,073
2400 Equipment Parts	1,900	1,164	1,990
2500 Grounds Maintenance Supplies	306,500	307,000	253,569
2600 Building and Other Maintenance Supplies	24,550	30,862	16,652
2700 Small Tools and Minor Equipment	69,802	37,400	29,016
2800 Purchases for Resale	268,700	247,500	208,461
2801 Sales Tax	0	0	445
Supplies Total	866,592	688,346	566,881
Services			
3100 Professional Services	356,215	256,725	655,563
3300 Insurance Services and Premiums	14,800	12,791	(3,131)
3400 Utilities	193,460	158,890	115,343
3500 Rents and Leases	204,954	194,961	195,920
3600 Structural/Grounds Repair and Maintenance Services	75,800	14,610	18,437
3800 Equipment Repair and Maintenance Services	29,924	25,728	14,380
3900 Other Services and Charges	17,241	16,221	15,744
3903 Training and Development	8,355	1,400	1,545
Services Total	900,749	681,326	1,013,801
Capital			
4200 Operational Improvements and Structures	787,500	0	(14,550)
4300 Machinery and Equipment	244,300	263,672	(9,900)
Capital Total	1,031,800	263,672	(24,450)
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	5,222,295	3,683,180	3,611,809

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
Supplies			
2700 Small Tools and Minor Equipment	0	0	4,085
Supplies Total	0	0	4,085
Services			
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	0	0	4,085

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
Supplies			
Services			
3100 Professional Services	0	0	4,880
Services Total	0	0	4,880
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	0	0	4,880

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	289,322	175,000	169,774
1120 Overtime	0	0	117
1130 Temporary Salaries and Wages	46,080	34,500	0
1310 Pension and Social Security Costs	0	0	39,000
1320 Employee Medical and Dental Insurance	26,620	52,800	49,881
Salaries Total	362,022	262,300	258,772
Supplies			
2200 Operating Supplies	1,500	1,500	0
2500 Grounds Maintenance Supplies	45,000	15,000	0
Supplies Total	46,500	16,500	0
Services			
3100 Professional Services	6,702,108	4,100,000	505,279
3900 Other Services and Charges	0	0	100
Services Total	6,702,108	4,100,000	505,379
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	7,110,630	4,378,800	764,151

Forest Preserve DuPage County
 Exhibit "B" to Ordinance #19-432
 2020 Budget Request Line Detail

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	470,796	0	0
1130 Temporary Salaries and Wages	9,600	0	0
1250 Vacation Payments	6,000	0	0
1320 Employee Medical and Dental Insurance	79,860	0	0
Salaries Total	566,256	0	0
Supplies			
2100 Office Supplies, Books and Subscriptions	1,750	0	0
2200 Operating Supplies	2,000	0	0
2600 Building and Other Maintenance Supplies	825	0	0
2700 Small Tools and Minor Equipment	750	0	0
Supplies Total	5,325	0	0
Services			
3100 Professional Services	25,000	0	0
3400 Utilities	3,960	0	0
3800 Equipment Repair and Maintenance Services	400	0	0
3900 Other Services and Charges	5,382	0	0
3903 Training and Development	20,200	0	0
Services Total	54,942	0	0
Capital			
Planning Recreational			
5171 Structures-Hidden Lake	400,000	0	0
5232 Trails, Roads, Parking Lots-Pratt's Wayne Woods	300,000	0	0
5454 Other Improvements	2,000,000	0	0
5592 Trails-Mayslake	400,000	0	0
Planning Recreational Total	3,100,000	0	0
Planning Conserv & Water Mgmt Impr			
6130 Water Management & Other Improvements - Fullersbur	250,000	0	0
6450 Water Management-District Wide	100,000	0	0
6590 - Water Management & Other Improvements - Mayslake	25,000	0	0
Planning Conserv & Water Mgmt Impr Total	375,000	0	0
Landfill			
Miscellaneous			
9400 Reservers	207,000	0	0
Miscellaneous Total	207,000	0	0
EXPENDITURE APPROPRIATION TOTAL	4,308,523	0	0

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
Supplies			
Services			
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
9101 Bond Principal	17,670,125	8,958,254	8,232,620
9102 Interest on Bonds	4,252,325	13,358,696	13,016,280
9103 Fiscal Agent Fees	0	0	2,425
Miscellaneous Total	<u>21,922,450</u>	<u>22,316,950</u>	<u>21,251,325</u>
EXPENDITURE APPROPRIATION TOTAL	<u>21,922,450</u>	<u>22,316,950</u>	<u>21,251,325</u>

Forest Preserve DuPage County
 Exhibit "B" to Ordinance #19-432
 2020 Budget Request Line Detail

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
Supplies			
Services			
3100 Professional Services	120,750	100,000	64,608
Services Total	120,750	100,000	64,608
Capital			
4200 Operational Improvements and Structures	2,425,000	400,000	83,608
4300 Machinery and Equipment	2,067,612	1,115,100	1,303,771
Capital Total	4,492,612	1,515,100	1,387,379
Planning Recreational			
5022 Trails-Blackwell	32,610	0	0
5201 Structures-McDowell Grove	0	0	700
5302 Trails-West Branch	112,321	0	0
5332 Trails-West Dupage Woods	11,592	0	0
5352 Trails-Winfield Mounds	71,032	0	0
5452 Trails-District Wide	30,000	0	0
5454 Other Improvements	188,000	0	0
5752 Trails, Roads, Parking Lots-Dunham	512,000	3,000	0
5754 Roads & Parking Lots-Dunham	0	0	130,230
5771 Structures-St. James Farm	0	0	196,757
5774 Roads & Parking Lots-St. James Farm	0	0	6,991
Planning Recreational Total	957,555	3,000	334,678
Planning Conserv & Water Mgmt Impr			
6263 Erosion Control-Timber Ridge	220,000	4,000	0
Planning Conserv & Water Mgmt Impr Total	220,000	4,000	0
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	5,790,917	1,622,100	1,786,665

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
EXPENDITURES			
Salaries			
Supplies			
Services			
3100 Professional Services	508,757	170,046	44,073
Services Total	<u>508,757</u>	<u>170,046</u>	<u>44,073</u>
Capital			
4200 Operational Improvements and Structures	0	7,058	405,097
4400 Golf Course Improvements	80,700	0	562,090
Capital Total	<u>80,700</u>	<u>7,058</u>	<u>967,187</u>
Planning Recreational			
5391 Structures-Oak Meadows	11,150,519	1,698,292	0
5392 Trails, Roads, Parking Lots-Oak Meadows	0	0	4,206
5393 Grounds Restoration-Oak Meadows	47,081	239	62,400
Planning Recreational Total	<u>11,197,600</u>	<u>1,698,531</u>	<u>66,606</u>
Planning Conserv & Water Mgmt Impr			
6390 Water Management-Oak Meadows	396,552	294,048	206,921
Planning Conserv & Water Mgmt Impr Total	<u>396,552</u>	<u>294,048</u>	<u>206,921</u>
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	<u><u>12,183,609</u></u>	<u><u>2,169,683</u></u>	<u><u>1,284,787</u></u>

	CY 2020	CY 2019	CY 2018
	Budget	Estimate	Actual
EXPENDITURES			
Salaries			
Supplies			
Services			
Capital			
Planning Recreational			
5021 Structures-Blackwell	21,000	29,000	5,024,334
Planning Recreational Total	21,000	29,000	5,024,334
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	21,000	29,000	5,024,334

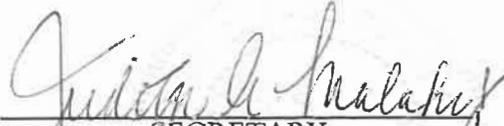
STATE OF ILLINOIS)
)SS
COUNTY OF DU PAGE)

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

RESOLUTION #19-432

PASSED BY THE BOARD OF COMMISSIONERS AT A MEETING HELD AT THE
DISTRICT HEADQUARTERS, 3 SOUTH 580 NAPERVILLE ROAD, WHEATON,
ILLINOIS, ON THE 17th DAY OF DECEMBER A.D., 2019.

GIVEN UNDER MY HAND AND OFFICIAL SEAL AT WHEATON,
ILLINOIS, THIS 17th DAY OF DECEMBER A.D., 2019.



SECRETARY
FOREST PRESERVE COMMISSION
DU PAGE COUNTY, ILLINOIS

RESOLUTION NO. 19-434

A RESOLUTION SPECIFICALLY IDENTIFYING AUTHORIZATION OF VEHICLE AND
EQUIPMENT PURCHASES AS SET FORTH IN ORDINANCE NO. 19-432 FOR THE
CALENDAR YEAR 2020

WHEREAS, the Annual Appropriation Ordinance No. 19-432 for the Forest Preserve District of DuPage County for the Calendar Year 2020 identified the budgeted amounts for purchase of vehicles and equipment within both the District's Capital Improvement, Repair, or Replacement Fund, and Golf Fund; and

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

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

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

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

The Secretary is further directed to attach a certified copy of this resolution to Ordinance No. 19-432 entitled "Annual Appropriation Ordinance, Forest Preserve District of DuPage County, Illinois, Calendar Year 2020".

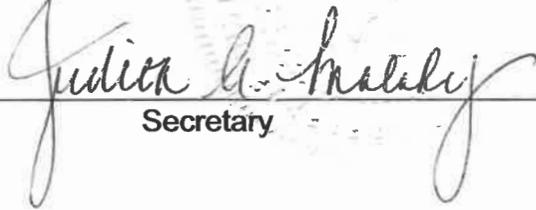
PASSED AND APPROVED by the President and Board of Commissioners of the Forest Preserve District of DuPage County this 17th day of December, 2019.

APPROVED:



President

ATTEST:



Secretary

**Exhibit "A" to Resolution #19-434
CY 2020 Capital Equipment Request Detail**

	<u>Equipment</u>	<u>Total</u>
Fund: 131	Golf Fund	
	Turbine Blower	7,600
	Sprayer	42,500
	Tow Behind Blower	7,600
	Trim Mower	35,000
	Bunker Rake	22,000
	Light Duty Utility Vehicle	11,000
	Light Duty Utility Vehicle	11,000
	Light Duty Utility Vehicle	11,000
	Tow Behind Blower	7,600
	Material Handler	35,000
	Heavy Duty Utility Vehicle	24,000
	Utility Sprayer	12,500
	Trim Mower	35,000
	Total	261,800
Fund: 500	Capital Improvement, Repair or Replacement Fund	
	LPG Conversion Kits (All Depts)	45,000
	Service Truck - Ford F550 Service Body (166 - Facilities Mgmt)	65,000
	SUV or Pickup Truck (#277 - Facilities Mgmt)	30,000
	Cargo Transit Van (394 - Facilities Mgmt)	38,000
	New - Auger Attachment (Facilities Mgmt)	20,000
	Ford F550, Service Truck (#003 - Fleet)	65,000
	New - Electric Vehicle (#333 - HQ Pool)	38,000
	New - Electric Vehicle (#377LV - HQ Pool)	38,000
	Large Steel Tube Side Trailer (#TR017 - Blackwell Site Operations)	6,500
	New 150 Gallon Fire Pumper (#P0240 - Churchill Site Operations)	11,000
	New Enclosed Cab UTV (#T0184 - Churchill Site Operations)	20,000
	New Ford Interceptor Hybrid (#472 - Law Enforcement)	46,000
	New Ford Interceptor Hybrid (#473 - Law Enforcement)	46,000
	New Ford Interceptor Hybrid (#474 - Law Enforcement)	46,000
	Class 7 Dump Truck (#367 - Grounds/Forestry)	135,000
	Chipper Truck Topper (#CB023 - Grounds/Forestry)	6,000
	Class 5 Dump Truck (#350 - Grounds/Forestry)	70,000
	Class 7 Dump Truck w/Barn Style Tailgate (#389 - Grounds/Forestry)	123,949
	Alamo SHD88 Flail Mowing Deck (#M0596 - Grounds/Landscape)	8,000
	New - Scag Z Turn Mower (#M0603 - Grounds/Landscape)	16,000
	New - Scag Z Turn Mower (#M0604 - Grounds/Landscape)	16,000
	New - Scag Z Turn Mower (#M0605 - Grounds/Landscape)	16,000
	New - Rotary Riding Mower (M0612 - Grounds/Landscape)	70,000
	Class 7 Dump Truck w/Plow & Pre-Wet System (#088 - Grounds/Landscape)	123,949
	New -16ft Trailer (#TR159 - Grounds/Landscape)	9,000
	New - Class 8 Truck with Dump (#280 - Grounds/Roads)	150,000
	New - Skid Mount Air Compressor (#A0025 - Grounds/Roads)	21,000
	New - Concrete/Blacktop Saw 24HP Gas Honda (\$S0374 - Grounds/Roads)	8,000
	Class 7 Dump Truck w/Plow & Pre-Wet System (#368 - Grounds/Roads)	139,414
	New - 16ft Enclosed Trailer (#TR175 - Grounds/Roads)	12,000
	New - 13 Ton Excavator (#H0011 - Grounds/Trails & Streams)	175,000
	Back Hoe Tractor (#T0169 - Grounds/Trails & Streams)	110,000
	New Holland Skid Steer Tractor (#T0209 - Grounds/Trails & Streams)	65,000
	#378 - Carryover - LE Interceptor	45,000
	#457 - Carryover - LE Interceptor	45,000
	#458 - Carryover - LE Interceptor	45,000
	New Kabuta ATV	10,000
	New - 16ft Tilt Trailer (#TR183 - Grounds/Trails & Streams)	14,000
	Ford F550 Flatbed Truck (#198 - NRM/Nursery)	50,000
	New Trailer (#TR119 - NRM/Nursery)	6,800
	New SUV or Pickup Truck (#361 - NRM/Ecology)	30,000
	New - Enclosed Cab UTV - (#T0222 - St. James Farm)	21,000
	New Small Utility Trailer (#TR103 - St. James Farm)	12,000
	Total	2,067,612
	Grand Total	2,329,412

STATE OF ILLINOIS)
)SS
COUNTY OF DU PAGE)

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

RESOLUTION #19-434

PASSED BY THE BOARD OF COMMISSIONERS AT A MEETING HELD AT THE
DISTRICT HEADQUARTERS, 3 SOUTH 580 NAPERVILLE ROAD, WHEATON,
ILLINOIS, ON THE 17th DAY OF DECEMBER A.D., 2019.

GIVEN UNDER MY HAND AND OFFICIAL SEAL AT WHEATON,
ILLINOIS, THIS 30th DAY OF DECEMBER A.D., 2019.



SECRETARY
FOREST PRESERVE COMMISSION
DU PAGE COUNTY, ILLINOIS

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2020 BUDGET

Capital Equipment Request Summary

<u>FUND/AGENCY</u>	<u>NEW</u>	<u>REPLACE</u>	<u>TOTAL</u>
131 Golf Enterprise Fund			
GMD Green Meadows Golf Maintenance	0	50,100	50,100
MMD Maple Meadows Golf Maintenance	0	86,600	86,600
OMD The Preserve at Oak Meadows Golf Maintenance	0	125,100	125,100
131 Fund Total	0	261,800	261,800
500 Capital Improvement, Repair or Replacement Fund			
J01 Fleet Management	1,096,300	971,312	2,067,612
500 Fund Total	1,096,300	971,312	2,067,612
ALL FUNDS TOTAL	1,096,300	1,233,112	2,329,412

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2020 BUDGET

Capital Equipment Request Detail

			New	Replace	Total
Fund:	131	Business Enterprises	<hr/>		
Agency:	GMD	Green Meadows Golf Maintenance Operations			
4300	Equipment				
	Turbine Blower		0	7,600	7,600
	Sprayer		0	42,500	42,500
	GMD	Agency Total	0	50,100	50,100
Agency:	MMD	Maple Meadows Golf Maintenance Operations			
4300	Equipment				
	Tow Behind Blower		0	7,600	7,600
	Trim Mower		0	35,000	35,000
	Bunker Rake		0	22,000	22,000
	Light Duty Utility Vehicle		0	11,000	11,000
	Light Duty Utility Vehicle		0	11,000	11,000
	MMD	Agency Total	0	86,600	86,600
Agency:	OMD	The Preserve at Oak Meadows Golf Maintenance Operations			
4300	Equipment				
	Light Duty Utility Vehicle		0	11,000	11,000
	Tow Behind Blower		0	7,600	7,600
	Material Handler		0	35,000	35,000
	Heavy Duty Utility Vehicle		0	24,000	24,000
	Utility Sprayer		0	12,500	12,500
	Trim Mower		0	35,000	35,000
	OMD	Agency Total	0	125,100	125,100
	131	Fund Total	0	261,800	261,800
Fund:	500	Capital Improvement, Repair or Replacement Fund	<hr/>		
Agency:	J01	Fleet Management			
4300	Equipment				
	LPG Conversion Kits (All Depts)		45,000	0	45,000
	Service Truck - Ford F550 Service Body (166 - Facilities Mgmt)		0	65,000	65,000
	SUV or Pickup Truck (#277 - Facilities Mgmt)		30,000	0	30,000
	Cargo Transit Van (394 - Facilities Mgmt)		38,000	0	38,000
	New - Auger Attachment (Facilities Mgmt)		20,000	0	20,000
	Ford F550, Service Truck (#003 - Fleet)		0	65,000	65,000
	New - Electric Vehicle (#333 - HQ Pool)		38,000	0	38,000
	New - Electric Vehicle (#377LV - HQ Pool)		38,000	0	38,000
	Large Steel Tube Side Trailer (#TR017 - Blackwell Site Operations)		6,500	0	6,500
	New 150 Gallon Fire Pumper (#P0240 - Churchill Site Operations)		11,000	0	11,000
	New Enclosed Cab UTV (#T0184 - Churchill Site Operations)		20,000	0	20,000
	New Ford Interceptor Hybrid (#472 - Law Enforcement)		46,000	0	46,000
	New Ford Interceptor Hybrid (#473 - Law Enforcement)		46,000	0	46,000
	New Ford Interceptor Hybrid (#474 - Law Enforcement)		46,000	0	46,000
	Class 7 Dump Truck (#367 - Grounds/Forestry)		135,000	0	135,000
	Chipper Truck Topper (#CB023 - Grounds/Forestry)		0	6,000	6,000
	Class 5 Dump Truck (#350 - Grounds/Forestry)		0	70,000	70,000
	Class 7 Dump Truck w/Barn Style Tailgate (#389 - Grounds/Forestry)		0	123,949	123,949
	Alamo SHD88 Flail Mowing Deck (#M0596 - Grounds/Landscape)		8,000	0	8,000
	New - Scag Z Turn Mower (#M0603 - Grounds/Landscape)		0	16,000	16,000
	New - Scag Z Turn Mower (#M0604 - Grounds/Landscape)		0	16,000	16,000
	New - Scag Z Turn Mower (#M0605 - Grounds/Landscape)		16,000	0	16,000
	New - Rotary Riding Mower (M0612 - Grounds/Landscape)		0	70,000	70,000
	Class 7 Dump Truck w/Plow & Pre-Wet System (#088 - Grounds/Landscape)		0	123,949	123,949

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2020 BUDGET

Capitla Equipment Request Detail

		New	Replace	Total
Fund:	500 Capital Improvement, Repair or Replacement Fund (cont.)			
Agency:	J01 Fleet Management (cont.)			
4300	Equipment (cont.)			
	New -16ft Trailer (#TR159 - Grounds/Landscape)	9,000	0	9,000
	New - Class 8 Truck with Dump (#280 - Grounds/Roads)	150,000	0	150,000
	New - Skid Mount Air Compressor (#A0025 - Grounds/Roads)	21,000	0	21,000
	New - Concrete/Blacktop Saw 24HP Gas Honda (\$S0374 - Grounds/Roads)	8,000	0	8,000
	Class 7 Dump Truck w/Plow & Pre-Wet System (#368 - Grounds/Roads)	0	139,414	139,414
	New - 16ft Enclosed Trailer (#TR175 - Grounds/Roads)	12,000	0	12,000
	New - 13 Ton Excavator (#H0011 - Grounds/Trails & Streams)	175,000	0	175,000
	Back Hoe Tractor (#T0169 - Grounds/Trails & Streams)	0	110,000	110,000
	New Holland Skid Steer Tractor (#T0209 - Grounds/Trails & Streams)	0	65,000	65,000
	#378 - Carryover - LE Interceptor	45,000	0	45,000
	#457 - Carryover - LE Interceptor	45,000	0	45,000
	#458 - Carryover - LE Interceptor	45,000	0	45,000
	New Kabuta ATV	10,000	0	10,000
	New - 16ft Tilt Trailer (#TR183 - Grounds/Trails & Streams)	14,000	0	14,000
	Ford F550 Flatbed Truck (#198 - NRM/Nursery)	0	50,000	50,000
	New Trailer (#TR119 - NRM/Nursery)	6,800	0	6,800
	New SUV or Pickup Truck (#361 - NRM/Ecology)	0	30,000	30,000
	New - Enclosed Cab UTV - (#T0222 - St. James Farm)	0	21,000	21,000
	New Small Utility Trailer (#TR103 - St. James Farm)	12,000	0	12,000
	J01 Agency Total	1,096,300	971,312	2,067,612
	500 Fund Total	1,096,300	971,312	2,067,612

RESOLUTION NO. 19-433

TO RECEIVE THE TREASURER'S CERTIFICATE OF ESTIMATED REVENUE SOURCES, AS REQUIRED BY SECTION 18-50 OF THE PROPERTY TAX CODE, FOR THE CALENDAR YEAR 2020 AND TO PLACE IT ON FILE WITH THE COUNTY CLERK'S OFFICE OF DU PAGE COUNTY, ILLINOIS

WHEREAS, the Treasurer, in the capacity of chief fiscal officer for the Forest Preserve District of DuPage County, is required to file an estimate of revenues, by source, that are anticipated to be received by the Forest Preserve District for Calendar Year 2020 and,

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

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

PASSED AND APPROVED by the President and Board of Commissioners of the Forest Preserve District of DuPage County this 17th day of December, 2019.

APPROVED:



President

ATTEST:



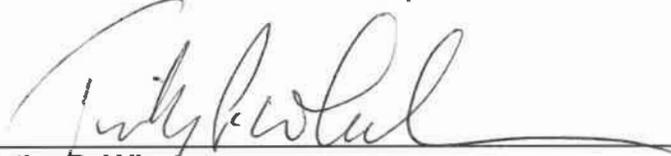
Secretary

EXHIBIT "A" TO
RESOLUTION NO. 19-433

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

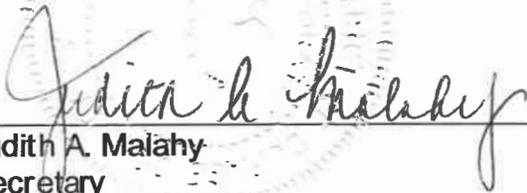
FOR THE CALENDAR YEAR 2020

I, Timothy P. Whelan, duly appointed Treasurer of the Forest Preserve District of DuPage County, Illinois, hereby certify that the estimated revenue, by sources, for the Forest Preserve District of DuPage County, Illinois, for the Calendar Year 2020 totals \$94,802,981 which is summarized in Exhibit "1" and detailed in Exhibit "2", both of which are attached hereto and made a part hereof.



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

December 17, 2019
Date



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

December 17, 2019
Date

**Forest Preserve DuPage County
Exhibit #1 to Resolution 19-433
Treasurer's Certificate Revenue Summary**

**All Funds
2020**

	Total	All Tax Supported Funds	All Landfill Funds	Golf Fund	Endowment Fund	Wetland Aquatic & Riparian Fund	Debt Service Fund	Capital Improvement Fund	Oak Meadows Improvement Fund	Fleet Building Construction Fund
<i>Taxes</i>										
Property Taxes	50,801,950	28,879,500	0	0	0	0	21,922,450	0	0	0
Non-Property Taxes	1,000,000	1,000,000	0	0	0	0	0	0	0	0
	<u>51,801,950</u>	<u>29,879,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,922,450</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fees & Permits</i>										
Permits	518,345	518,345	0	0	0	0	0	0	0	0
Other Fees	388,727	388,727	0	0	0	0	0	0	0	0
Sales and Service Fees	4,762,429	364,079	0	4,398,350	0	0	0	0	0	0
	<u>5,669,501</u>	<u>1,271,151</u>	<u>0</u>	<u>4,398,350</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Intergovernmental Revenues</i>										
Grants and Reimbursements	5,765,644	376,336	0	0	0	5,389,308	0	0	0	0
	<u>5,765,644</u>	<u>376,336</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,389,308</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Other Income</i>										
Cropland Conversions	73,875	73,875	0	0	0	0	0	0	0	0
Easement Fees and Defaults	860,000	860,000	0	0	0	0	0	0	0	0
Court Fines	71,000	71,000	0	0	0	0	0	0	0	0
Investment Income	5,846,500	217,000	5,439,000	35,000	29,000	50,000	37,500	23,000	14,000	2,000
Rents and Royalties	96,000	96,000	0	0	0	0	0	0	0	0
Private Sector Support	350,000	0	0	0	350,000	0	0	0	0	0
Other	522,012	361,512	0	500	0	0	0	160,000	0	0
	<u>7,819,387</u>	<u>1,679,387</u>	<u>5,439,000</u>	<u>35,500</u>	<u>379,000</u>	<u>50,000</u>	<u>37,500</u>	<u>183,000</u>	<u>14,000</u>	<u>2,000</u>
<i>Revenue Total</i>	71,056,482	33,206,374	5,439,000	4,433,850	379,000	5,439,308	21,959,950	183,000	14,000	2,000
<i>Transfers and Fund Balance</i>	23,746,500	6,000,437	(2,093,730)	788,445	(379,000)	1,671,322	(37,500)	5,607,917	12,169,609	19,000
<i>TOTAL SOURCES OF FUNDS</i>	<u>94,802,981</u>	<u>39,206,811</u>	<u>3,345,270</u>	<u>5,222,295</u>	<u>0</u>	<u>7,110,630</u>	<u>21,922,450</u>	<u>5,790,917</u>	<u>12,183,609</u>	<u>21,000</u>

Forest Preserve DuPage County
Exhibit #1 to Resolution #19-433
Treasurer's Certificate Revenue Summary
Landfill Funds
2020

	Landfill Funds Total	Environmental Responsibility 070	District-Wide Environmental 075	Mallard Lake Landfill Expense 080	Mallard Lake Non-Landfill Improvement 081	Greene Valley Landfill Expense 085	Greene Valley Non-Landfill Improvement 086
<i>Other Income</i>							
Investment Income	5,439,000	50,000	1,555,000	2,106,000	6,000	1,720,000	2,000
<i>Revenue Total</i>	5,439,000	50,000	1,555,000	2,106,000	6,000	1,720,000	2,000
<i>Transfers and Fund Balance</i>	(2,093,730)	(50,000)	1,110,070	(1,741,800)	74,000	(1,484,000)	(2,000)
<i>TOTAL SOURCES OF FUNDS</i>	3,345,270	0	2,665,070	364,200	80,000	236,000	0

Forest Preserve DuPage County
Exhibit #1 to Resolution #19-433
Treasurer's Certificate Revenue Summary
Tax Supported Funds
2020

	Tax Supported Funds Total	General 010	Liability 020	IL Municipal Retirement 030	Social Security 035	Audit 040	Zoological 050	Construction & Development 220
<i>Taxes</i>								
Property Taxes	28,879,500	21,604,500	250,000	2,700,000	1,425,000	0	900,000	2,000,000
Non-Property Taxes	1,000,000	777,000	0	0	0	0	39,000	184,000
	<u>29,879,500</u>	<u>22,381,500</u>	<u>250,000</u>	<u>2,700,000</u>	<u>1,425,000</u>	<u>0</u>	<u>939,000</u>	<u>2,184,000</u>
<i>Fees & Permits</i>								
Permits	518,345	518,345	0	0	0	0	0	0
Other Fees	388,727	361,727	0	0	0	0	27,000	0
Sales and Service Fees	364,079	345,079	0	0	0	0	19,000	0
	<u>1,271,151</u>	<u>1,225,151</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>46,000</u>	<u>0</u>
<i>Intergovernmental Revenues</i>								
Grants and Reimbursements	376,336	246,836	0	0	0	0	0	129,500
	<u>376,336</u>	<u>246,836</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>129,500</u>
<i>Other Income</i>								
Cropland Conversions	73,875	73,875	0	0	0	0	0	0
Easement Fees and Defaults	860,000	860,000	0	0	0	0	0	0
Court Fines	71,000	71,000	0	0	0	0	0	0
Investment Income	217,000	137,000	24,000	22,000	16,000	2,000	16,000	0
Rents and Royalties	96,000	96,000	0	0	0	0	0	0
Other	361,512	131,342	0	0	0	0	189,000	41,170
	<u>1,679,387</u>	<u>1,369,217</u>	<u>24,000</u>	<u>22,000</u>	<u>16,000</u>	<u>2,000</u>	<u>205,000</u>	<u>41,170</u>
<i>Revenue Total</i>	33,206,374	25,222,704	274,000	2,722,000	1,441,000	2,000	1,190,000	2,354,670
<i>Transfers and Fund Balance</i>	6,000,437	3,358,207	336,000	84,535	7,931	38,000	221,911	1,953,853
<i>TOTAL SOURCES OF FUNDS</i>	<u>39,206,811</u>	<u>28,580,911</u>	<u>610,000</u>	<u>2,806,535</u>	<u>1,448,931</u>	<u>40,000</u>	<u>1,411,911</u>	<u>4,308,523</u>

Forest Preserve DuPage County
 Exhibit #2 to Resolution #19-433
 Treasurer's Certificate Revenue Summary
 2020

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
REVENUES			
Taxes			
1100 Current Levy	50,801,950	50,800,950	49,786,132
1110 Prior Levies	0	209	21,109
1130 Other Property Taxes	0	2	2,208
1200 Personal Property Replacement Tax	1,000,000	790,700	1,029,403
Taxes Total	51,801,950	51,591,861	50,838,852
Fees & Permits			
2100 Picnic	67,000	80,815	62,915
2110 Camping	22,000	35,000	88,375
2120 Special Use	64,545	60,630	53,285
2151 Model Aircraft	5,000	5,393	7,681
2160 Other/Add-ons (Tents, Grills, etc.)	7,800	7,410	6,060
2500 Boat (Annual & Daily)	26,000	26,505	27,307
2510 Replacement/Amended Permits (Any Type)	1,000	875	1,590
2710 Dog (Annual & Daily)	325,000	325,537	294,569
2715 Tubing/Snow Shoes Rental	10,500	13,015	16,879
2720 Firewood	3,000	3,269	7,715
2725 Other Fees	0	75	2,595
2735 Summer Camp	169,725	71,165	0
2740 Educational Programs	100,907	97,285	123,588
2745 Equestrian Program	32,070	68,000	71,560
2755 Hayrides	12,270	13,225	20,036
2765 Participation Fees	60,255	102,591	123,553
2841 Facilities Rental	96,754	71,376	84,876
2845 Food	186,000	166,400	145,926
2846 Non-Alcoholic Beverages	76,500	64,500	67,420
2847 Beer/Wine	320,500	295,500	247,556
2848 Liquor	71,000	69,000	66,055
2849 Other	579,550	143,409	134,919
2850 Cash Over & Short	0	0	(474)
2855 Boats Rentals	120,000	122,853	106,869
2861 Greens Fees	2,340,000	2,165,000	1,996,325
2862 Equipment Rental Fees	791,825	711,700	633,849
2864 Pro Shop Sales	137,500	130,200	110,394
2866 Residential Cards	17,500	19,050	15,544
2867 Service Charge	25,300	25,300	19,705
Fees & Permits Total	5,669,501	4,895,078	4,536,671
Intergovernmental Revenues			
3310 State	5,461,829	3,804,000	287,371
3320 Local	270,000	135,051	621,383
3330 Federal	20,000	1,925	64,981
3400 Other	13,815	5,726	9,001
Intergovernmental Revenues Total	5,765,644	3,946,702	982,736
Other Income			
4100 Cropland Conversions	73,875	73,875	82,875
4200 Easement Fees & Defaults	860,000	67,800	217,763
4300 Court Fines	71,000	70,000	49,409
4400 Investment Income	5,846,500	7,760,067	2,451,546
4505 Landfill Gas Royalties	48,000	48,000	116,119
4531 Guard Residence Maintenance Fees	30,000	30,000	27,605
4600 Interfund Transfers In - Services Provided	18,000	0	27,000
4850 Private Sector Support	350,000	350,000	456,633
4900 Other Nontaxable	106,742	108,077	581,366
4910 Conservationist Subscriptions	0	0	5
4920 Donations	253,770	105,631	124,246
4922 Sponsorships	1,000	85	830

FUND: ALL FUNDS

Forest Preserve DuPage County
Exhibit #2 to Resolution #19-433
Treasurer's Certificate Revenue Summary
2020

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
6100 Sale of General Fixed Assets	160,000	123,596	209,381
6300 Compensation - Loss of General Fixed Assets	500	500	446
Other Income Total	7,819,387	8,737,631	4,345,225
REVENUE TOTAL	71,056,482	69,171,272	60,703,484
Transfers and Fund Balance	23,746,499	(755,324)	10,164,176
TOTAL SOURCES OF FUNDS	94,802,981	68,415,948	70,867,660

Forest Preserve DuPage County
Exhibit #2 to Resolution #19-433
Treasurer's Certificate Revenue Summary
2020

FUND: 010 GENERAL FUND

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
REVENUES			
Taxes			
1100 Current Levy	21,604,500	21,465,000	20,263,334
1110 Prior Levies	0	0	12,872
1130 Other Property Taxes	0	0	818
1200 Personal Property Replacement Tax	777,000	750,000	992,473
Taxes Total	22,381,500	22,215,000	21,269,498
Fees & Permits			
2100 Picnic	67,000	80,815	62,915
2110 Camping	22,000	35,000	88,375
2120 Special Use	64,545	60,630	53,285
2151 Model Aircraft	5,000	5,393	7,681
2160 Other/Add-ons (Tents, Grills, etc.)	7,800	7,410	6,060
2500 Boat (Annual & Daily)	26,000	26,505	27,307
2510 Replacement/Amended Permits (Any Type)	1,000	875	1,590
2710 Dog (Annual & Daily)	325,000	325,537	294,569
2715 Tubing/Snow Shoes Rental	10,500	13,015	16,879
2720 Firewood	3,000	3,269	7,715
2725 Other Fees	0	75	2,595
2735 Summer Camp	160,725	71,165	0
2740 Educational Programs	82,907	75,785	99,996
2745 Equestrian Program	32,070	68,000	71,560
2755 Hayrides	12,270	13,225	20,036
2765 Participation Fees	60,255	102,591	123,553
2841 Facilities Rental	96,504	71,126	84,826
2849 Other	126,750	122,209	114,710
2850 Cash Over & Short	0	0	(488)
2855 Boats Rentals	120,000	122,853	106,869
2862 Equipment Rental Fees	1,825	1,700	968
Fees & Permits Total	1,225,151	1,207,178	1,191,001
Intergovernmental Revenues			
3310 State	213,021	30,000	14,161
3320 Local	0	0	74,109
3330 Federal	20,000	1,925	38,518
3400 Other	13,815	5,726	3,113
Intergovernmental Revenues Total	246,836	37,651	129,901
Other Income			
4100 Cropland Conversions	73,875	73,875	82,875
4200 Easement Fees & Defaults	860,000	67,800	217,763
4300 Court Fines	71,000	70,000	49,409
4400 Investment Income	137,000	158,887	165,230
4505 Landfill Gas Royalties	48,000	48,000	92,895
4531 Guard Residence Maintenance Fees	30,000	30,000	27,605
4600 Interfund Transfers In - Services Provided	18,000	0	27,000
4850 Private Sector Support	0	0	492
4900 Other Nontaxable	106,742	104,977	90,125
4910 Conservationist Subscriptions	0	0	5
4920 Donations	24,600	15,631	52,056
Other Income Total	1,369,217	569,170	805,457
REVENUE TOTAL	25,222,704	24,028,999	23,395,856
Transfers and Fund Balance	3,358,207	2,339,932	3,311,074
TOTAL SOURCES OF FUNDS	28,580,911	26,368,931	26,706,930

Forest Preserve DuPage County
 Exhibit #2 to Resolution #19-433
 Treasurer's Certificate Revenue Summary
 2020

FUND: 020 LIABILITY INSURANCE

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
REVENUES			
Taxes			
1100 Current Levy	250,000	350,000	648,631
1110 Prior Levies	0	0	161
1130 Other Property Taxes	0	0	33
1200 Personal Property Replacement Tax	0	0	(12,270)
Taxes Total	250,000	350,000	636,556
Fees & Permits			
Intergovernmental Revenues			
3320 Local	0	0	534
Intergovernmental Revenues Total	0	0	534
Other Income			
4400 Investment Income	24,000	33,938	29,238
Other Income Total	24,000	33,938	29,238
REVENUE TOTAL	274,000	383,938	666,328
Transfers and Fund Balance	336,000	156,617	(40,213)
TOTAL SOURCES OF FUNDS	610,000	540,555	626,115

Forest Preserve DuPage County
 Exhibit #2 to Resolution #19-433
 Treasurer's Certificate Revenue Summary
 2020

FUND: 030 IL MUNICIPAL
 RETIREMENT FUND

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
REVENUES			
Taxes			
1100 Current Levy	2,700,000	2,520,000	2,442,253
1110 Prior Levies	0	0	1,221
1130 Other Property Taxes	0	0	103
Taxes Total	2,700,000	2,520,000	2,443,577
Fees & Permits			
Intergovernmental Revenues			
3320 Local	0	0	2,011
Intergovernmental Revenues Total	0	0	2,011
Other Income			
4400 Investment Income	22,000	36,382	26,832
Other Income Total	22,000	36,382	26,832
REVENUE TOTAL	2,722,000	2,556,382	2,472,420
Transfers and Fund Balance	84,535	93,621	124,002
TOTAL SOURCES OF FUNDS	2,806,535	2,650,003	2,596,421

Forest Preserve DuPage County
 Exhibit #2 to Resolution #19-433
 Treasurer's Certificate Revenue Summary
 2020

FUND: 035 SOCIAL SECURITY TAX

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
REVENUES			
Taxes			
1100 Current Levy	1,425,000	1,350,000	1,335,572
1110 Prior Levies	0	0	300
1130 Other Property Taxes	0	0	58
Taxes Total	1,425,000	1,350,000	1,335,929
Fees & Permits			
Intergovernmental Revenues			
3320 Local	0	0	1,100
Intergovernmental Revenues Total	0	0	1,100
Other Income			
4400 Investment Income	16,000	23,061	21,067
Other Income Total	16,000	23,061	21,067
REVENUE TOTAL	1,441,000	1,373,061	1,358,095
Transfers and Fund Balance	7,931	1,940	6,648
TOTAL SOURCES OF FUNDS	1,448,931	1,375,001	1,364,743

Forest Preserve DuPage County
 Exhibit #2 to Resolution #19-433
 Treasurer's Certificate Revenue Summary
 2020

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
REVENUES			
Taxes			
1100 Current Levy	0	0	76,382
Taxes Total	0	0	76,382
Fees & Permits			
Intergovernmental Revenues			
3320 Local	0	0	63
Intergovernmental Revenues Total	0	0	63
Other Income			
4400 Investment Income	2,000	2,171	1,630
Other Income Total	2,000	2,171	1,630
REVENUE TOTAL	2,000	2,171	78,074
Transfers and Fund Balance	38,000	35,329	(76,074)
TOTAL SOURCES OF FUNDS	40,000	37,500	2,000

Forest Preserve DuPage County
 Exhibit #2 to Resolution #19-433
 Treasurer's Certificate Revenue Summary
 2020

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
REVENUES			
Taxes			
1100 Current Levy	900,000	900,000	877,658
1110 Prior Levies	0	209	201
1130 Other Property Taxes	0	2	38
1200 Personal Property Replacement Tax	39,000	40,700	49,200
Taxes Total	939,000	940,911	927,097
Fees & Permits			
2735 Summer Camp	9,000	0	0
2740 Educational Programs	18,000	21,500	23,592
2849 Other	19,000	18,000	17,853
2850 Cash Over & Short	0	0	(103)
Fees & Permits Total	46,000	39,500	41,342
Intergovernmental Revenues			
3320 Local	0	51	723
Intergovernmental Revenues Total	0	51	723
Other Income			
4400 Investment Income	16,000	25,000	18,990
4900 Other Nontaxable	0	100	0
4920 Donations	188,000	90,000	72,190
4922 Sponsorships	1,000	85	830
Other Income Total	205,000	115,185	92,010
REVENUE TOTAL	<u>1,190,000</u>	<u>1,095,647</u>	<u>1,061,171</u>
Transfers and Fund Balance	221,911	(26,097)	(42,219)
TOTAL SOURCES OF FUNDS	<u>1,411,911</u>	<u>1,069,550</u>	<u>1,018,952</u>

Forest Preserve DuPage County
 Exhibit #2 to Resolution #19-433
 Treasurer's Certificate Revenue Summary
 2020

FUND: 070 ENVIRONMENTAL
 RESPONSIBILITY

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
REVENUES			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
Other Income			
4400 Investment Income	50,000	65,285	16,558
Other Income Total	50,000	65,285	16,558
REVENUE TOTAL	50,000	65,285	16,558
Transfers and Fund Balance	(50,000)	(65,285)	(16,558)
TOTAL SOURCES OF FUNDS	0	0	0

Forest Preserve DuPage County
 Exhibit #2 to Resolution #19-433
 Treasurer's Certificate Revenue Summary
 2020

FUND: 075 DISTRICT-WIDE
 ENVIRONMENTAL

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
REVENUES			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
Other Income			
4400 Investment Income	1,555,000	2,166,233	547,941
Other Income Total	1,555,000	2,166,233	547,941
REVENUE TOTAL	1,555,000	2,166,233	547,941
Transfers and Fund Balance	1,110,070	(178,933)	3,923,837
TOTAL SOURCES OF FUNDS	2,665,070	1,987,300	4,471,778

Forest Preserve DuPage County
 Exhibit #2 to Resolution #19-433
 Treasurer's Certificate Revenue Summary
 2020

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
REVENUES			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
3400 Other	0	0	5,888
Intergovernmental Revenues Total	0	0	5,888
Other Income			
4400 Investment Income	2,106,000	2,741,626	681,058
Other Income Total	2,106,000	2,741,626	681,058
REVENUE TOTAL	2,106,000	2,741,626	686,945
Transfers and Fund Balance	(1,741,800)	(2,662,931)	(459,824)
TOTAL SOURCES OF FUNDS	364,200	78,695	227,122

Forest Preserve DuPage County
 Exhibit #2 to Resolution #19-433
 Treasurer's Certificate Revenue Summary
 2020

FUND: 081 MALLARD LAKE
 NON-LANDFILL

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
REVENUES			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
Other Income			
4400 Investment Income	6,000	7,484	6,374
4505 Landfill Gas Royalties	0	0	6,956
Other Income Total	6,000	7,484	13,330
REVENUE TOTAL	6,000	7,484	13,330
Transfers and Fund Balance	74,000	(7,484)	(13,330)
TOTAL SOURCES OF FUNDS	80,000	0	0

Forest Preserve DuPage County
 Exhibit #2 to Resolution #19-433
 Treasurer's Certificate Revenue Summary
 2020

FUND: 085 GREENE VALLEY LANDFILL

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
REVENUES			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
Other Income			
4400 Investment Income	1,720,000	2,323,312	516,567
Other Income Total	1,720,000	2,323,312	516,567
REVENUE TOTAL	1,720,000	2,323,312	516,567
Transfers and Fund Balance	(1,484,000)	(2,214,612)	(395,004)
TOTAL SOURCES OF FUNDS	236,000	108,700	121,563

Forest Preserve DuPage County
 Exhibit #2 to Resolution #19-433
 Treasurer's Certificate Revenue Summary
 2020

FUND: 086 GREENE VALLEY
 NON-LANDFILL

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
REVENUES			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
Other Income			
4400 Investment Income	2,000	4,318	3,114
4505 Landfill Gas Royalties	0	0	16,268
Other Income Total	2,000	4,318	19,382
REVENUE TOTAL	2,000	4,318	19,382
Transfers and Fund Balance	(2,000)	(4,318)	(19,382)
TOTAL SOURCE OF FUNDS	0	0	0

Forest Preserve DuPage County
 Exhibit #2 to Resolution #19-433
 Treasurer's Certificate Revenue Summary
 2020

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
REVENUES			
Taxes			
Fees & Permits			
2841 Facilities Rental	250	250	50
2845 Food	186,000	166,400	145,926
2846 Non-Alcoholic Beverages	76,500	64,500	67,420
2847 Beer/Wine	320,500	295,500	247,556
2848 Liquor	71,000	69,000	66,055
2849 Other	433,800	3,200	2,356
2850 Cash Over & Short	0	0	118
2861 Greens Fees	2,340,000	2,165,000	1,996,325
2862 Equipment Rental Fees	790,000	710,000	632,881
2864 Pro Shop Sales	137,500	130,200	110,394
2866 Residential Cards	17,500	19,050	15,544
2867 Service Charge	25,300	25,300	19,705
Fees & Permits Total	4,398,350	3,648,400	3,304,328
Intergovernmental Revenues			
Other Income			
4400 Investment Income	35,000	35,000	30,627
4900 Other Nontaxable	0	3,000	1,612
6100 Sale of General Fixed Assets	0	13,596	5,470
6300 Compensation - Loss of General Fixed Assets	500	500	446
Other Income Total	35,500	52,096	38,157
REVENUE TOTAL	4,433,850	3,700,496	3,342,485
Transfers and Fund Balance	788,445	(17,316)	269,324
TOTAL SOURCES OF FUNDS	5,222,295	3,683,180	3,611,809

Forest Preserve DuPage County
 Exhibit #2 to Resolution #19-433
 Treasurer's Certificate Revenue Summary
 2020

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
REVENUES			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
Other Income			
4400 Investment Income	29,000	43,778	26,727
4850 Private Sector Support	350,000	350,000	456,141
4900 Other Nontaxable	0	0	300,000
Other Income Total	379,000	393,778	782,868
REVENUE TOTAL	379,000	393,778	782,868
Transfers and Fund Balance	(379,000)	(393,778)	(778,783)
TOTAL SOURCES OF FUNDS	0	0	4,085

Forest Preserve DuPage County
 Exhibit #2 to Resolution #19-433
 Treasurer's Certificate Revenue Summary
 2020

FUND: 154 DUNHAM WETLAND
 BANK PROGRAM

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
REVENUES			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
Other Income			
Transfers and Fund Balance	0	0	4,880
TOTAL SOURCES OF FUNDS	0	0	4,880

Forest Preserve DuPage County
 Exhibit #2 to Resolution #19-433
 Treasurer's Certificate Revenue Summary
 2020

FUND: 156 WETLAND/AQUATIC
 RIPARIAN PROG

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
REVENUES			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
3310 State	5,119,308	3,774,000	273,210
3320 Local	270,000	135,000	0
Intergovernmental Revenues Total	5,389,308	3,909,000	273,210
Other Income			
4400 Investment Income	50,000	21,251	31,231
Other Income Total	50,000	21,251	31,231
REVENUE TOTAL	5,439,308	3,930,251	304,441
Transfers and Fund Balance	1,671,322	448,549	459,709
TOTAL SOURCES OF FUNDS	7,110,630	4,378,800	764,150

Forest Preserve DuPage County
 Exhibit #2 to Resolution #19-433
 Treasurer's Certificate Revenue Summary
 2020

FUND: 220 CONSTRUCTION DEV

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
REVENUES			
Taxes			
1100 Current Levy	2,000,000	0	0
1200 Personal Property Replacement Tax	184,000	0	0
Taxes Total	2,184,000	0	0
Fees & Permits			
Intergovernmental Revenues			
3310 State	129,500	0	0
Intergovernmental Revenues Total	129,500	0	0
Other Income			
4920 Donations	41,170	0	0
Other Income Total	41,170	0	0
REVENUE TOTAL	2,354,670	0	0
Transfers and Fund Balance	1,953,853	0	0
TOTAL SOURCES OF FUNDS	4,308,523	0	0

Forest Preserve DuPage County
 Exhibit #2 to Resolution #19-433
 Treasurer's Certificate Revenue Summary
 2020

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
REVENUES			
Taxes			
1100 Current Levy	21,922,450	22,315,950	22,242,302
1110 Prior Levies	0	0	6,355
1130 Other Property Taxes	0	0	1,158
Taxes Total	21,922,450	22,315,950	22,249,815
Fees & Permits			
Intergovernmental Revenues			
3320 Local	0	0	18,310
Intergovernmental Revenues Total	0	0	18,310
Other Income			
4400 Investment Income	37,500	(23,456)	93,330
Other Income Total	37,500	(23,456)	93,330
REVENUE TOTAL	21,959,950	22,292,494	22,361,455
Transfers and Fund Balance	(37,500)	24,456	(1,110,130)
TOTAL SOURCES OF FUNDS	21,922,450	22,316,950	21,251,325

Forest Preserve DuPage County
 Exhibit #2 to Resolution #19-433
 Treasurer's Certificate Revenue Summary
 2020

FUND: 500 CAPITAL IMPROV REPAIR
 REPLACE

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
REVENUES			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
3330 Federal	0	0	26,463
Intergovernmental Revenues Total	0	0	26,463
Other Income			
4400 Investment Income	23,000	50,601	26,858
4900 Other Nontaxable	0	0	3
6100 Sale of General Fixed Assets	160,000	110,000	203,910
Other Income Total	183,000	160,601	230,771
REVENUE TOTAL	183,000	160,601	257,234
Transfers and Fund Balance	5,607,917	1,461,499	1,529,431
TOTAL SOURCES OF FUNDS	5,790,917	1,622,100	1,786,665

Forest Preserve DuPage County
 Exhibit #2 to Resolution #19-433
 Treasurer's Certificate Revenue Summary
 2020

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
REVENUES			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
3320 Local	0	0	250,000
Intergovernmental Revenues Total	0	0	250,000
Other Income			
4400 Investment Income	14,000	39,348	39,336
Other Income Total	14,000	39,348	39,336
REVENUE TOTAL	14,000	39,348	289,336
Transfers and Fund Balance	12,169,609	2,130,335	995,451
TOTAL SOURCES OF FUNDS	12,183,609	2,169,683	1,284,787

Forest Preserve DuPage County
 Exhibit #2 to Resolution #19-433
 Treasurer's Certificate Revenue Summary
 2020

FUND: 520 FLEET BUILDING CONST

	CY 2020 Budget	CY 2019 Estimate	CY 2018 Actual
REVENUES			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
Other Income			
4400 Investment Income	2,000	5,848	4,145
Other Income Total	2,000	5,848	4,145
REVENUE TOTAL	2,000	5,848	4,145
Transfers and Fund Balance	19,000	23,152	5,020,189
TOTAL SOURCES OF FUNDS	21,000	29,000	5,024,334

STATE OF ILLINOIS)
)SS
COUNTY OF DU PAGE)

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

RESOLUTION #19-433

PASSED BY THE BOARD OF COMMISSIONERS AT A MEETING HELD AT THE
DISTRICT HEADQUARTERS, 3 SOUTH 580 NAPERVILLE ROAD, WHEATON,
ILLINOIS, ON THE 17th DAY OF DECEMBER A.D., 2019.

GIVEN UNDER MY HAND AND OFFICIAL SEAL AT WHEATON,
ILLINOIS, THIS 30th DAY OF DECEMBER A.D., 2019.



SECRETARY
FOREST PRESERVE COMMISSION
DU PAGE COUNTY, ILLINOIS

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS CALENDAR YEAR 2020 BUDGET

Definition of Revenue Classifications

Taxes

Property Taxes – The District’s property tax is levied each year on all taxable real property in DuPage County. The tax levy ordinance must be approved by the Board by the first Monday in December and filed with the County Clerk by the last Tuesday in December. Property taxes attach as enforceable lien on January 1st on property values assessed as of the same date. Tax bills are prepared by the County and issued on or about May 1st and are payable in two installments, on or about June 1st and September 1st. The County collects all such taxes and remits them periodically to the taxing bodies. Taxes levied in one year become due and payable the following year. The District levied the 2018 taxes to support the calendar year 2020 operations.

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

Fees & Permits

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

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

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

Intergovernmental Revenues

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

Other Income

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

Other Sources

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2020 BUDGET

Capital Improvement Request Summary

FUND	STRUCTURES & LAND IMPROV.	PRESERVE & RECREATION	WATER MANAGE	LANDFILL	TOTAL
010 General Fund	60,000	0	0	0	60,000
075 District Wide Environmental Fund	407,000	0	0	549,000	956,000
131 Golf Fund	787,500	0	0	0	787,500
220 Construction & Development Fund	2,800,000	300,000	375,000	0	3,475,000
500 Capital Improvement, Repair or Replacement Fund	2,425,000	957,555	220,000	0	3,602,555
510 Oak Meadows Golf and Preserve Improv Proj Fund	11,150,519	127,781	396,552	0	11,674,852
520 Fleet Building Construction Fund	21,000	0	0	0	21,000
ALL FUNDS TOTAL	17,651,019	1,385,336	991,552	549,000	20,576,907

FORESET PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2020 BUDGET

Capital Improvement Request Detail

				Structures & Land Improv.	Preserve & Recreation	Water Manage	Landfill	Total
Fund:	010	General Fund						
Agency:	J01	Fleet Management						
4200		Operating Improvements & Structures						
		Alternative fuel site major repairs & improvements		25,000	0	0	0	25,000
		J01	Agency Total	25,000	0	0	0	25,000
Agency:	MAY	Mayslake						
4200		Operating Improvements & Structures						
		Staircase Project		35,000	0	0	0	35,000
		MAY	Agency Total	35,000	0	0	0	35,000
		010	Fund Total	60,000	0	0	0	60,000
Fund:	075	District-Wide Environmental Fund						
Agency:	I00	Environmental Services						
4100		Land & Related Costs						
		DW Non Landfill Stormwater Management		50,000	0	0	0	50,000
		NR Swift Prairie Dump Reclamation		197,000	0	0	0	197,000
		FM Asbestos Abatement		100,000	0	0	0	100,000
		Unanticipated Reclamation Sites		50,000	0	0	0	50,000
		DW Lab Pack		4,000	0	0	0	4,000
		Fly Dump Special Disposal		6,000	0	0	0	6,000
8022		Gas Venting System - Blackwell						
		Solar Flare Installation		0	0	0	10,000	10,000
8491		Leachate & Groundwater Systems - Mallard North						
		MLN Install New GW Wells & Gas Probes		0	0	0	100,000	100,000
		MLN CQA New GW Wells & Gas Probes		0	0	0	50,000	50,000
		MLN Leachate Tank Anti-siphon Valve		0	0	0	15,000	15,000
8493		Other Landfill Improvements - Mallard North						
		MLN River Restoration Construction		0	0	0	268,000	268,000
		MLN River CQA		0	0	0	106,000	106,000
		075	Fund Total	407,000	0	0	549,000	956,000

FORESET PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2020 BUDGET

Capital Improvement Request Detail

Fund:			Structures & Land Improv.	Preserve & Recreation	Water Manage	Landfill	Total
Fund:	131	Golf Fund					
Agency:	MMK	Maple Meadows Overhead					
4200		Operational Improvements & Structures					
		Engineering For HVAC Replacement Project	12,500	0	0	0	12,500
		MMK Agency Total	12,500	0	0	0	12,500
Agency:	OMK	Oak Meadows Overhead					
4200		Operational Improvements & Structures					
		Clubhouse Landscaping & Irrigation	125,000	0	0	0	125,000
		FF&E	650,000	0	0	0	650,000
		OMK Agency Total	775,000	0	0	0	775,000
		131 Fund Total	787,500	0	0	0	787,500
Fund:	220	Construction & Development Fund 2019 Levy Fund					
Agency:	P00	Planning					
5232		Structures - Hidden Lake					
		Hidden Lake Bridge Replacements	400,000	0	0	0	400,000
5232		Trails, Roads, Parking Lots					
		Pratt's Wayne Woods Portion of Phase III Engineering & const.	0	300,000	0	0	300,000
5454		Other Improvements - District Wide					
		Master Plan Initiatives	2,000,000	0	0	0	2,000,000
5592		Trails, Roads, Parking Lots					
		Mayslake Hall West Parking Lot Improvements	400,000	0	0	0	400,000
6130		Water Mangement - Fullerton					
		Fullerton Park Dam Repair	0	0	250,000	0	250,000
6450		Water Mangement - District Wide					
		Stormwater Permit Compliance	0	0	100,000	0	100,000
6590		Water Mangement - Mayslake					
		Maylake Upper and Lower Lake Improvements	0	0	25,000	0	25,000
		P00 Agency Total	2,800,000	300,000	375,000	0	3,475,000
		220 Fund Total	2,800,000	300,000	375,000	0	3,475,000
Fund:	500	Capital Improvement Repair or Replacement Fund					
Agency:	J00	Facilities Management					
4200		Operational Improvements & Structures					
		Headquarters HVAC Renewal	850,000	0	0	0	850,000
		Headquarters Building Roof Replacement	850,000	0	0	0	850,000
		Ben Fuller House Roof	25,000	0	0	0	25,000
		Yellow Block Stable Roof	25,000	0	0	0	25,000
		SJF Show Stable Roof Replacement	75,000	0	0	0	75,000
		District-Wide Demolitions	600,000	0	0	0	600,000
		J00 Agency Total	2,425,000	0	0	0	2,425,000

FORESET PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2020 BUDGET

+Capital Improvement Request Detail

				Structures & Land Improv.	Preserve & Recreation	Water Manage	Landfill	Total
Fund:	500	Capital Improvement Repair or Replacement Fund (cont.)						
Agency:	P00	Planning						
5022		Trails, Roads, Parking Lots						
		Blackwell Mack Road Trail		0	32,610	0	0	32,610
5302		Trails, Roads, Parking Lots						
		West Branch - Fair Oaks Segment		0	112,321	0	0	112,321
5332		Trails - West DuPage Woods						
		Winfield Mounds to West DuPage Woods Z452-052		0	11,592	0	0	11,592
5352		Trails - Winfield Mounds						
		Winfield Mounds to West DuPage Woods Z452-052		0	71,032	0	0	71,032
5452		Trails - District Wide						
		DuPage River Regional Trail Z452-052		0	30,000	0	0	30,000
5454		Other Improvements - District Wide						
		Master Plan Initiatives		0	188,000	0	0	188,000
5752		Trails - Dunham Woods						
		Dunham Parking Lot Z452-001		0	512,000	0	0	512,000
6263		Water Management - Timber Ridge						
		Timber Ridge Shoreline Stabilization		0	0	220,000	0	220,000
		P00	Agency Total	0	957,555	220,000	0	1,177,555
		500	Fund Total	2,425,000	957,555	220,000	0	3,602,555
Fund:	510	Oak Meadows Golf & Preserve Improv. Project Fund						
Agency:	P00	Planning						
4400		Golf Course Improvements						
		Site prep, work, underground work, structure removal, course		0	80,700	0	0	80,700
5391		Structures - The Preserve at Oak Meadows						
		Clubhouse		11,150,519	0	0	0	11,150,519
5393		Grounds Restoration - Oak Meadows						
		Upland Restoration		0	47,081	0	0	47,081
6390		Water Management - Oak Meadows						
		Water, Stream, Wetlands Work		0	0	396,552	0	396,552
		P00	Agency Total	11,150,519	127,781	396,552	0	11,674,852
		510	Fund Total	11,150,519	127,781	396,552	0	11,674,852
Fund:	520	Fleet Building Construction Fund						
Agency:	P00	Planning						
5021		Structures - Blackwell						
		Fleet Facility		21,000	0	0	0	21,000
		520	Fund Total	21,000	0	0	0	21,000

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2020 BUDGET

Summary of Significant Finance & Accounting Policies

Budget Basics

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

The proposed budget is presented to the governing body (Board of Commissioners) for review. The governing body holds public hearings and may add to, subtract from, or change appropriations, but may not change the form of the budget after it has been adopted. The budget and appropriations must be adopted by March 31st.

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

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

Accounting Basics

Fund Accounting

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

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2020 BUDGET

Summary of Significant Finance & Accounting Policies

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

Basis of Accounting

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

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

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

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

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

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2020 BUDGET

Summary of Significant Finance & Accounting Policies

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
CALENDAR YEAR 2020 BUDGET

Summary of Significant Finance & Accounting Policies

Account Codes

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

Expenditure Account Code Structure

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

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

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

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

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

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

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

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

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2020 BUDGET

Summary of Significant Finance & Accounting Policies

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

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

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

Revenue Account Code Structure

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

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

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

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

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

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2020 BUDGET

Glossary of Terms

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

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

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

Assets – Property owned by a government.

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

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

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

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

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

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2020 BUDGET

Glossary of Terms

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

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

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

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

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

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

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

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

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

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

Encumbrance - Commitments related to unperformed contracts for goods and services.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2020 BUDGET

Glossary of Terms

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

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

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

Fiscal Year – A 12 month period to which the District’s annual operating budget applies and at the end of which the District determines its financial position and the results of operations. The District’s fiscal year is July 1 to June 30 of the following year.

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

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

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

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

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2020 BUDGET

Glossary of Terms

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

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

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

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

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

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

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2020 BUDGET

Glossary of Terms

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

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

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

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

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

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

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

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

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

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