

Forest Preserve District
Of
DuPage County

Calendar Year
2019

Approved Budget & Related Material

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2019 BUDGET

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FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

CALENDR YEAR 2019 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 fiscal year. The proposed fund and department budgets are presented to the governing body to review and revise during the development process. The comprehensive budget is presented to the Board for their review. A public hearing is held prior to adoption of the comprehensive budget and appropriations; the annual appropriation ordinance must be adopted by 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 2019 BUDGET

Officials and Officers

President

Daniel Hebreard

Secretary

Judith A. Malahy

Treasurer

Al Murphy

Commissioners

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

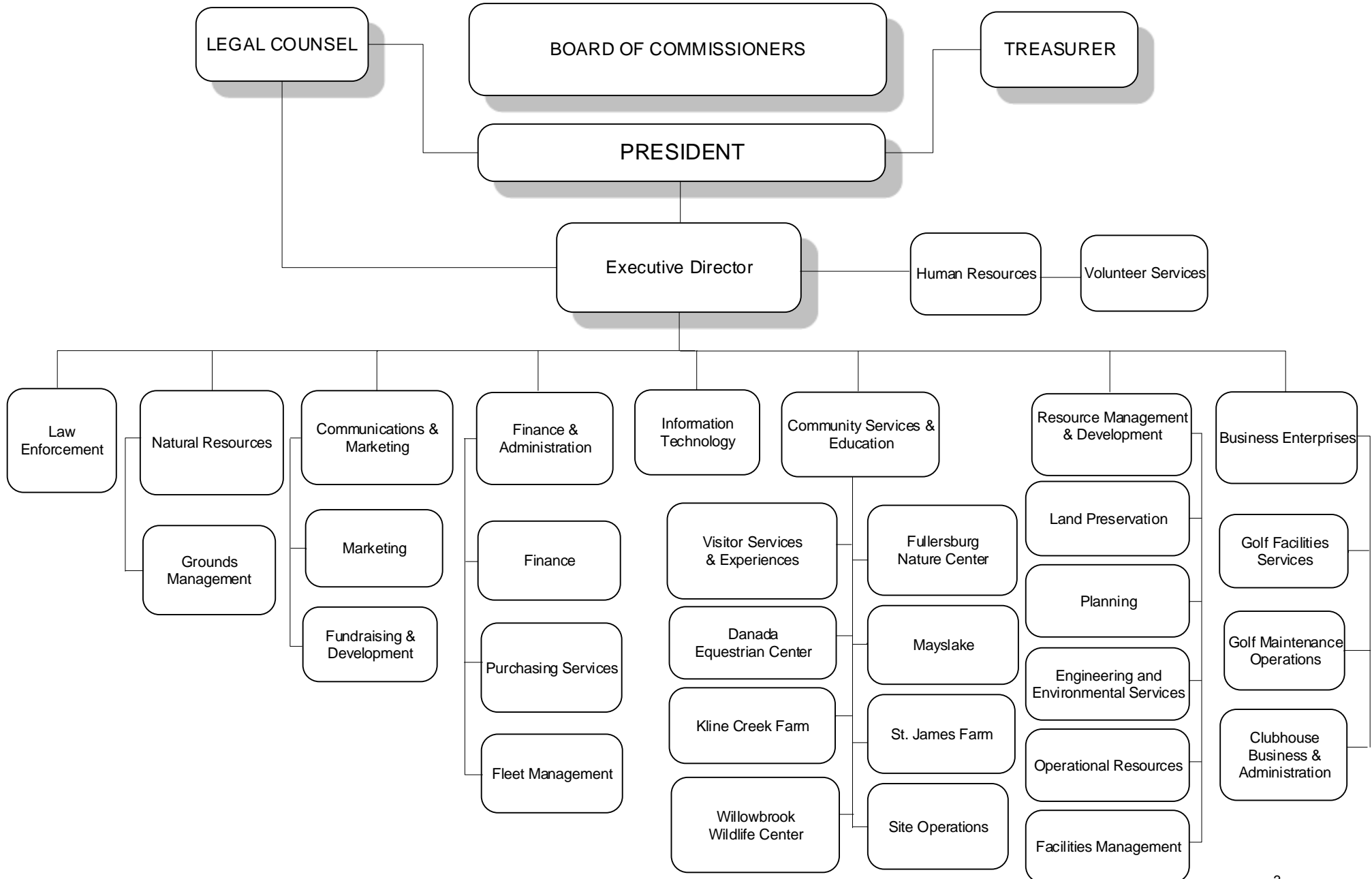
Administration

Ed Stevenson
Executive Director

Jack Hogan
Director of Finance & Administration

FOREST PRESERVE DISTRICT OF DuPAGE COUNTY

January 1, 2019



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 2019 BUDGET

Budget Message

On December 18, 2018, the Forest Preserve District Commission approved the Calendar Year 2019 budget. The budget was prepared in accordance with the President's budget guidelines and direction of the Board. Annual Appropriation Ordinance #18-344 provides the expenditure authority needed to support the District's goals and objectives for the fiscal 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 27, 2018 and will be collected during 2019. 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 \$8.8 million.
- Revenues from fees and permits are budgeted at \$5.3 million.
- Interest earnings on investments are budgeted at \$6.0 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 \$19 million.
- Employee Medical & Dental Insurance has increased 2%, reflecting a per employee cost of \$12,590, or \$3.5 million total budget.
- Using guidance from the Pension Plan administration (IMRF), the budget reflects an employer contribution rate of 12.45%, and 26.11% respectively for Regular, and Police officer contributions. Total budgeted pension costs are \$2.5 million.
- Employers FICA cost is budgeted at \$1.5 million.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

CALENDAR YEAR 2019 BUDGET

Budget Message

Supplies:

The total operating budget is \$3.5 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 \$7.6 million, and includes outside maintenance services, professional fees and services, insurance program costs, and utilities.

The Total Operating Budget of the District is \$40,222,225.

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 new software to assist with management and maintenance of our facilities infrastructure.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS CALENDAR YEAR 2019 BUDGET

Budget Message

CAPITAL OUTLAY:

The budget for capital spending is \$22.2 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 consideration of a clubhouse rebuild
- Master Plan Initiatives
- Continued improvements at St. James Farm

DEBT SERVICE:

The debt service budget is \$22.3 million, and is paid for via real estate tax receipts.



Memo

To: Forest Preserve District Commissioners

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

Date: September 4, 2018

Subject: Guidelines for Development of the Fiscal Year 2019 District Budget

The 2019 fiscal year will commence on January 1, 2019. I am asking staff to begin the budget preparation process this week. The Finance department will work closely with all District staff to guide them through the process and ensure timely completion of the budget.

It is my expectation the budget will reflect our continued commitment to the Citizens of DuPage County:

- The budget should provide for ongoing initiatives which include: maintenance, public safety, learning experiences, habitat restoration, and environmental management of all our preserves.
- Staff shall focus on partnerships, collaborative opportunities and efficiencies through shared services to benefit the public.
- Fiscal year 2019 will be our first budget on the new calendar year cycle. This change reflects another efficiency for the District. Positives of this move include better budget alignment with the timing for the tax levy.
- The District is in the enviable position of having an AAA financial rating from Standard and Poor's, and the budget should serve to maintain our strong financial position.

The Forest Preserve District is a financially strong and fiscally prudent 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 2019 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 2019 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 2019 BUDGET

Appropriated Funds

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

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

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

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

Enterprise Fund

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

Other Appropriated Funds

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

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

CALENDAR YEAR 2019 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 2019 BUDGET

Summary Information

<u>ALL FUNDS</u>	<u>Total Budget CY 2019</u>
<u>Revenues by Source</u>	
Property Taxes	50,801,950
Personal Property Replacement Tax	1,159,932
Investment Income	5,952,500
Fees/ Permits	5,272,324
Landfill Gas Royalties	10,400
Grants and Reimbursements	6,105,717
Other	1,597,188
Total Revenue	70,900,011
Fund Balance	18,040,898
Total Sources of Funds	<u>88,940,909</u>
 <u>Expenditure Appropriations by Category</u>	
Operating Expenditures	
Personal Services	27,589,935
Supplies	3,533,493
Other Services & Charges	<u>7,815,358</u>
Total Operating Expenditures	38,938,786
 Capital Expenditures	
Wetland, Aquatic, & Riparian Programs	4,840,574
Golf Course Improvements	12,441,900
All Other Capital Improvements	<u>8,394,949</u>
Total Capital Expenditures	<u>25,677,423</u>
 Contingency & Debt Service	
Contingency	2,005,500
Debt Service	<u>22,319,200</u>
Total Contingency & Debt Service	<u>24,324,700</u>
 Total Appropriations	 <u>88,940,909</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

CALENDAR YEAR 2019 BUDGET

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

Levy Year	2014	2015	2016	2017	2018
General	5.9700	5.6600	5.3900	5.2600	5.5400
Liability	0.2400	0.2300	0.1700	0.1600	0.0900
IMRF	0.7800	0.7200	0.6100	0.6300	0.6500
FICA	0.4500	0.4100	0.3400	0.3400	0.3500
Audit	0.0200	0.0100	0.0000	0.0100	0.0000
Zoological	0.2800	0.2600	0.2300	0.2200	0.2300
Construction & Developme	0.5900	0.5300	0.5000	0.5000	0.4900
Subtotal Tax Cap Funds	8.3300	7.8200	7.2300	7.1200	7.3500
Bond & Interest	8.5800	8.1900	7.7100	5.7600	5.7600
Total Levy Rate	16.9100	16.0100	14.9400	12.8800	13.1100
Increase (Decrease)	0.34	(0.90)	(1.07)	(2.06)	0.23
Assessed Valuation	\$ 32,504,572,590	\$ 33,900,296,790	\$ 36,179,309,823	\$ 38,247,977,262	\$ 38,750,000,000
Total Extended Levy	\$ 54,965,233	\$ 54,263,844	\$ 54,044,362	\$ 49,238,775	\$ 50,801,950



NOTE: The 2018 tax levy ordinance was adopted on November 27, 2018. The first installment of the tax bill is due on or before June 1, 2019.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2019 BUDGET

Property Tax Assessed Valuations, Rates and Extensions

Tax Levy Year	Actual 2015		Actual 2016		Actual 2017		Proposed 2018	
Assessed Valuation	\$33,900,296,790		\$36,179,309,823		\$38,247,977,262		\$38,750,000,000	
	Levy	Rate	Levy	Rate	Levy	Rate	Levy	Rate
General	19,200,000	0.0566	19,490,000	0.0539	20,100,000	0.0526	21,465,000	0.0554
Liability	775,000	0.0023	610,000	0.0017	610,000	0.0016	350,000	0.0009
IMRF	2,425,000	0.0072	2,205,000	0.0061	2,400,000	0.0063	2,520,000	0.0065
FICA	1,375,000	0.0041	1,220,000	0.0034	1,300,000	0.0034	1,350,000	0.0035
Audit	40,000	0.0001	-	0.0000	40,000	0.0001	-	0.0000
Zoological	890,000	0.0026	839,000	0.0023	850,000	0.0022	900,000	0.0023
Construct & Develop	1,800,000	0.0053	1,800,000	0.0050	1,900,000	0.0050	1,900,000	0.0049
Subtotal Tax Cap Funds	26,505,000	0.0782	26,164,000	0.0723	27,200,000	0.0711	28,485,000	0.0735
Change	-187,000	-0.0039	-341,000	-0.0059	1,036,000	-0.0012	1,285,000	0.0024
% Change	-0.70%	-4.79%	-1.29%	-7.50%	3.96%	-1.66%	4.72%	3.37%
Bond & Interest	27,758,844	0.0819	27,880,362	0.0771	22,038,775	0.0576	22,316,950	0.0576
Total Extended / Levied	54,263,844	0.1601	54,044,362	0.1494	49,238,775	0.1287	50,801,950	0.1311
Change	-29,950	-0.0070	-219,482	-0.0107	-4,805,587	-0.0206	1,563,175	0.0024
% Change	-0.06%	-4.17%	-0.40%	-6.68%	-8.89%	-13.82%	3.17%	1.84%

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2019 BUDGET

Historical Impact on Homeowner

Home Value		Levy Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	Proposed 2018		
		Rate Extended per \$100 EAV	0.1217	0.1321	0.1414	0.1542	0.1657	0.1691	0.1601	0.1494	0.1287	0.1311		
		Assessed Valuation										Adjusted EAV*	Change	
\$ 30,000	\$ 10,000	\$ 12.17	\$ 13.21	\$ 14.14	\$ 15.42	\$ 16.57	\$ 16.91	\$ 16.01	\$ 14.94	\$ 12.87	\$ 10,000	\$ 13.11	\$ 0.24	
\$ 60,000	\$ 20,000	24.34	26.42	28.28	30.84	33.14	33.82	32.02	29.88	25.74	\$ 20,000	\$ 26.22	\$ 0.48	
\$ 90,000	\$ 30,000	36.51	39.63	42.42	46.26	49.71	50.73	48.03	44.82	38.61	\$ 30,000	\$ 39.33	\$ 0.72	
\$ 120,000	\$ 40,000	48.68	52.84	56.56	61.68	66.28	67.64	64.04	59.76	51.48	\$ 40,000	\$ 52.44	\$ 0.96	
\$ 150,000	\$ 50,000	60.85	66.05	70.70	77.10	82.85	84.55	80.05	74.70	64.35	\$ 50,000	\$ 65.55	\$ 1.20	
\$ 200,000	\$ 66,667	81.13	88.07	94.27	102.80	110.47	112.73	106.73	99.60	85.80	\$ 66,667	\$ 87.40	\$ 1.60	
\$ 270,000	\$ 90,000	109.53	118.89	127.26	138.78	149.13	152.19	144.09	134.46	115.83	\$ 90,000	\$ 117.99	\$ 2.16	
\$ 300,000	\$ 100,000	121.70	132.10	141.40	154.20	165.70	169.10	160.10	149.40	128.70	\$ 100,000	\$ 131.10	\$ 2.40	
\$ 450,000	\$ 150,000	182.55	198.15	212.10	231.30	248.55	253.65	240.15	224.10	193.05	\$ 150,000	\$ 196.65	\$ 3.60	
\$ 600,000	\$ 200,000	243.40	264.20	282.80	308.40	331.40	338.20	320.20	298.80	257.40	\$ 200,000	\$ 262.20	\$ 4.80	

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

CALENDAR YEAR 2019 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 – 2017	<u>\$ 38,247,977,262</u>
Debt limitation: 2.3% of assessed value	\$ 879,703,477
Less: General Obligation Bonds Outstanding	<u>127,639,000</u>
Legal Debt Margin:	<u>\$ 752,064,477</u>
Legal debt applicable to the limit as a Percentage of debt limit	<u>14.51%</u>

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

General Obligation Limited Tax Bond Series of 2000 – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with the Series 2000 land acquisition and development bond issue.

General Obligation 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 2019 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).

General Obligation Refunding Bonds Series of 2016 – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with the Series 2016 bond issue. These bonds were used to refund and defease a portion of the Series 2007 issue.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2019 BUDGET

Tax Levy Requirements for General Obligation Bonds

	LIMITED TAX Series 2000	LIMITED TAX Series 2012	REFUNDING Series 2015	LIMITED TAX Series 2015A	REFUNDING Series 2016	
Levy Year	\$ 74,213,838 5/00 380	\$ 35,610,000 3/12 397	\$ 29,270,000 4/15 350	\$ 31,690,000 8/15 375	\$ 34,770,000 8/16 340	Levy Requirement
2018	12,390,000	1,577,300	2,925,000	1,571,500	3,853,150	22,316,950
2019		8,893,700	7,184,250	5,844,500		21,922,450
2020		8,893,900	7,497,750	5,847,375		22,239,025
2021		8,887,125	7,811,000	5,851,125		22,549,250
2022		8,890,188	8,137,500	5,846,875		22,874,563
2023		1,646,700		13,094,375		14,741,075
2024		995,688				995,688
TOTALS	12,390,000	39,784,600	33,555,500	38,055,750	3,853,150	127,639,000

Forest Preserve District of DuPage County

PLEASE NOTE

RESOLUTION #18-344

Annual Appropriation Ordinance for the FPDDC, Illinois
For the Calendar Year 2019

PLEASE NOTE:

- *Resolution #18-346, A Resolution Identifying Authorization of Vehicle and Equipment Purchases as set Forth in Ordinance #18-344 for the Calendar Year 2019, is attached*

ORDINANCE NO. 18-344

ANNUAL APPROPRIATION ORDINANCE
FOREST PRESERVE DISTRICT OF DU PAGE COUNTY, ILLINOIS
CALENDAR YEAR 2019

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, 2019, and ending December 31, 2019.

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

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

SECTION 2. The sum of \$88,940,909 is hereby appropriated for corporate purposes for the calendar year commencing January 1, 2019, ending December 31, 2019, said sum being generally itemized in Exhibit A and more specifically itemized in Exhibit B, both of which are incorporated herein by reference and made a part of this Ordinance.

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

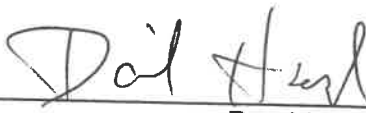
BE IT FURTHER RESOLVED that the Secretary is hereby authorized and directed to:

(a) 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

(b) transmit a certified copy of this Ordinance, including Exhibits A and B to the County Clerk of DuPage County.

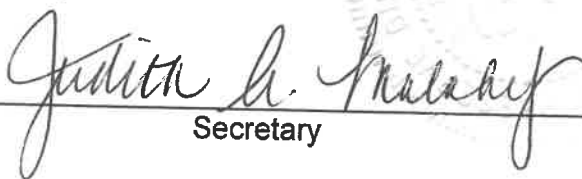
PASSED and APPROVED by the President and Board of Commissioners of the Forest Preserve District of DuPage County this 18th day of December, 2018.

APPROVED:



President

ATTEST:



Secretary

Forest Preserve DuPage County
Exhibit "A" to Ordinance # 18-344
Appropriation Summary
All Funds
2019

Description	General Fund	All Other Tax Supported Funds	All Landfill Funds	Golf Course 131	Endowment Fund 152	Dunham Wetland Bank Prog 154
Personal Services						
Direct Compensation	16,539,010	1,193,728	0	1,398,508	0	0
Other Compensation	375,000	0	0	0	0	0
Employee Benefits	3,172,680	4,510,275	0	400,734	0	0
	<u>20,086,690</u>	<u>5,704,003</u>	<u>0</u>	<u>1,799,242</u>	<u>0</u>	<u>0</u>
Supplies						
Office Supplies & Subscriptions	60,619	2,450	0	2,980	0	0
Operating Supplies	400,589	83,050	2,930	29,880	0	0
Fuel & Lubricants	408,630	0	0	35,850	0	0
Equipment Parts	399,795	400	1,500	32,340	0	0
Grounds Maintenance Supplies	439,805	3,000	113,250	292,130	0	0
Building & Other Maint Supplies	356,055	10,075	1,000	20,470	0	0
Small Tools & Minor Equipment	364,235	23,900	19,840	87,160	0	0
Purchases for Resale	75,360	11,000	0	255,200	0	0
	<u>2,505,088</u>	<u>133,875</u>	<u>138,520</u>	<u>756,010</u>	<u>0</u>	<u>0</u>
Other Services & Charges						
Professional Services	1,777,040	182,200	647,600	710,575	0	0
Insurance Services & Premiums	123,175	108,700	100	13,550	0	0
Utilities	688,171	60,800	40,000	164,640	0	0
Rents & Leases	203,293	600	6,200	204,222	0	0
Structural & Grounds Maintenance	385,870	0	738,000	26,600	0	0
Equipment Maintenance	547,605	2,250	23,500	36,011	0	0
Other Services & Charges	404,760	32,682	508,625	29,371	0	0
	<u>4,129,914</u>	<u>387,232</u>	<u>1,964,025</u>	<u>1,184,969</u>	<u>0</u>	<u>0</u>
Capital Outlay						
Land Purchases & Related Costs	0	0	307,000	0	0	0
Operational Improv. & Structures	86,275	0	0	140,000	0	0
Machinery & Equipment	0	0	0	210,200	0	0
Golf Course Improvements	0	0	0	0	0	0
	<u>86,275</u>	<u>0</u>	<u>307,000</u>	<u>350,200</u>	<u>0</u>	<u>0</u>
Preserve / Landfill Improv.						
Preserve & Landfill Improv.	0	2,123,761	1,060,000	0	0	0
	<u>0</u>	<u>2,123,761</u>	<u>1,060,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other						
Contingencies and Reserves	1,130,000	875,500	0	0	0	0
Debt Service / Bond	0	0	0	0	0	0
	<u>1,130,000</u>	<u>875,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Appropriations	<u>27,937,967</u>	<u>9,224,371</u>	<u>3,469,545</u>	<u>4,090,421</u>	<u>0</u>	<u>0</u>

Forest Preserve DuPage County
Exhibit "A" to Ordinance # 18-344
Appropriation Summary
All Funds
2019

Description	Wetland/ Aquatic & Riparian 156	Debt Service 300	Capital Improvement 500	Oak Meadows Improv Proj 510	Fleet Building Construction 520	Total
Personal Services						
Direct Compensation	209,002	0	0	0	0	19,340,248
Other Compensation	0	0	0	0	0	375,000
Employee Benefits	50,360	0	0	0	0	8,134,049
	<u>259,362</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>27,849,297</u>
Supplies						
Office Supplies & Subscriptions	0	0	0	0	0	66,049
Operating Supplies	2,000	0	0	0	0	518,449
Fuel & Lubricants	0	0	0	0	0	444,480
Equipment Parts	0	0	0	0	0	434,035
Grounds Maintenance Supplies	25,000	0	0	0	0	873,185
Building & Other Maint Supplies	0	0	0	0	0	387,600
Small Tools & Minor Equipment	2,000	0	0	0	0	497,135
Purchases for Resale	0	0	0	0	0	341,560
	<u>29,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,562,493</u>
Other Services & Charges						
Professional Services	4,552,212	0	98,300	50,918	0	8,018,845
Insurance Services & Premiums	0	0	0	0	0	245,525
Utilities	0	0	0	0	0	953,611
Rents & Leases	0	0	0	0	0	414,315
Structural & Grounds Maintenance	0	0	0	0	0	1,150,470
Equipment Maintenance	0	0	0	0	0	609,366
Other Services & Charges	0	0	0	0	0	975,438
	<u>4,552,212</u>	<u>0</u>	<u>98,300</u>	<u>50,918</u>	<u>0</u>	<u>12,367,570</u>
Capital Outlay						
Land Purchases & Related Costs	0	0	0	0	0	307,000
Operational Improv. & Structures	0	0	1,317,000	11,000	0	1,554,275
Machinery & Equipment	0	0	1,774,100	0	0	1,984,300
Golf Course Improvements	0	0	0	80,700	0	80,700
	<u>0</u>	<u>0</u>	<u>3,091,100</u>	<u>91,700</u>	<u>0</u>	<u>3,926,275</u>
Preserve / Landfill Improv.						
Preserve & Landfill Improv.	0	0	938,893	12,737,920	50,000	16,910,574
	<u>0</u>	<u>0</u>	<u>938,893</u>	<u>12,737,920</u>	<u>50,000</u>	<u>16,910,574</u>
Other						
Contingencies and Reserves	0	0	0	0	0	2,005,500
Debt Service / Bond	0	22,319,200	0	0	0	22,319,200
	<u>0</u>	<u>22,319,200</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>24,324,700</u>
Total Appropriations	<u>4,840,574</u>	<u>22,319,200</u>	<u>4,128,293</u>	<u>12,880,538</u>	<u>50,000</u>	<u>88,940,909</u>

Forest Preserve DuPage County
Exhibit "A" to Ordinance # 18-344
Appropriation Summary
General Fund
2019

Description	Comm & Officers A00	Exec Office B00	Finance C00	Natural Resources D00	Grounds Mgmt D11	Human Resources E00	Comm Se... & Educ ED1	Land Preserv F00	Field Ops Admin FLD	Site Operations G00
Personal Services										
Direct Compensation	0	427,278	733,309	1,803,578	2,237,470	365,683	174,455	267,249	257,966	1,774,898
Other Compensation	375,000	0	0	0	0	0	0	0	0	0
Employee Benefits	88,130	62,950	125,900	327,340	541,370	62,950	25,180	37,770	62,950	339,930
	<u>463,130</u>	<u>490,228</u>	<u>859,209</u>	<u>2,130,918</u>	<u>2,778,840</u>	<u>428,633</u>	<u>199,635</u>	<u>305,019</u>	<u>320,916</u>	<u>2,114,828</u>
Supplies										
Office Supplies & Subscriptions	600	100	1,600	4,625	1,200	2,150	474	200	200	400
Operating Supplies	300	1,186	200	106,925	19,700	15,400	2,200	0	1,250	29,730
Fuel & Lubricants	0	0	0	5,000	0	0	0	0	0	2,000
Equipment Parts	0	0	0	1,500	10,000	0	0	0	0	2,000
Grounds Maintenance Supplies	0	0	0	61,300	294,500	0	0	0	1,100	46,865
Building & Other Maint Supplies	0	0	0	29,150	29,900	14,295	0	0	2,875	12,830
Small Tools & Minor Equipment	0	0	500	53,389	21,100	0	1,150	0	2,450	39,400
Purchases for Resale	0	0	0	0	0	0	57,500	0	0	0
	<u>900</u>	<u>1,286</u>	<u>2,300</u>	<u>261,889</u>	<u>376,400</u>	<u>31,845</u>	<u>61,324</u>	<u>200</u>	<u>7,875</u>	<u>133,225</u>
Other Services & Charges										
Professional Services	99,000	0	68,300	472,401	24,200	40,250	5,400	37,500	0	13,000
Insurance Services & Premiums	0	0	0	0	0	0	0	0	0	0
Utilities	1,242	400	0	41,620	42,400	0	1,120	0	800	58,469
Rents & Leases	0	23,782	0	24,000	31,000	0	0	0	500	0
Structural & Grounds Maintenance	0	0	0	3,000	181,500	0	0	0	23,200	0
Equipment Maintenance	0	0	0	1,650	2,500	200	0	0	0	0
Other Services & Charges	9,405	5,650	5,095	34,545	17,200	40,830	2,763	3,265	4,824	16,005
	<u>109,647</u>	<u>29,832</u>	<u>73,395</u>	<u>577,216</u>	<u>298,800</u>	<u>81,280</u>	<u>9,283</u>	<u>40,765</u>	<u>29,324</u>	<u>87,474</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>573,677</u>	<u>521,346</u>	<u>934,904</u>	<u>2,970,023</u>	<u>3,454,040</u>	<u>541,758</u>	<u>270,242</u>	<u>345,984</u>	<u>358,115</u>	<u>2,335,527</u>

Forest Preserve DuPage County
Exhibit "A" to Ordinance # 18-344
Appropriation Summary
General Fund
2019

Description	Equestrian Center H00	Environ Services I00	Facilities Mgmt J00	Fleet Mgmt J01	General Overhead K00	Kline Creek L00	Fundraising LEG	Admin Services M00	Mayslake MAY
Personal Services									
Direct Compensation	319,340	374,255	1,462,340	883,239	0	476,417	64,445	146,008	318,103
Other Compensation	0	0	0	0	0	0	0	0	0
Employee Benefits	50,360	62,950	302,160	163,670	0	75,540	12,590	37,770	50,360
	<u>369,700</u>	<u>437,205</u>	<u>1,764,500</u>	<u>1,046,909</u>	<u>0</u>	<u>551,957</u>	<u>77,035</u>	<u>183,778</u>	<u>368,463</u>
Supplies									
Office Supplies & Subscriptions	480	1,200	400	11,000	0	635	1,100	23,000	3,700
Operating Supplies	32,434	2,190	9,925	10,500	0	49,978	574	2,650	9,375
Fuel & Lubricants	0	0	300	400,000	0	0	0	0	0
Equipment Parts	200	0	4,300	380,000	0	0	0	0	0
Grounds Maintenance Supplies	3,325	0	17,500	0	0	5,350	0	3,000	2,600
Building & Other Maint Supplies	4,020	100	208,000	7,500	0	1,585	0	36,125	3,775
Small Tools & Minor Equipment	2,730	875	16,550	14,000	5,000	12,100	0	0	1,250
Purchases for Resale	750	0	0	0	0	12,610	0	0	2,500
	<u>43,939</u>	<u>4,365</u>	<u>256,975</u>	<u>823,000</u>	<u>5,000</u>	<u>82,258</u>	<u>1,674</u>	<u>64,775</u>	<u>23,200</u>
Other Services & Charges									
Professional Services	48,189	1,200	23,025	5,800	275,000	41,281	6,200	6,600	42,170
Insurance Services & Premiums	1,600	0	0	0	117,825	0	0	0	0
Utilities	25,600	12,900	105,500	44,800	162,500	26,400	0	1,000	64,660
Rents & Leases	4,620	0	49,500	700	0	5,190	0	5,600	500
Structural & Grounds Maintenance	3,300	0	149,620	4,300	0	6,500	0	0	6,450
Equipment Maintenance	100	1,650	525	105,000	0	850	0	2,800	0
Other Services & Charges	1,400	5,940	17,680	20,750	0	5,555	3,350	26,001	10,170
	<u>84,809</u>	<u>21,690</u>	<u>345,850</u>	<u>181,350</u>	<u>555,325</u>	<u>85,776</u>	<u>9,550</u>	<u>42,001</u>	<u>123,950</u>
Capital Outlay									
Land Purchases & Related Costs	0	0	0	0	0	0	0	0	0
Operational Improv. & Structures	0	0	0	37,000	0	0	0	0	49,275
Machinery & Equipment	0	0	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>37,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>49,275</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	1,130,000	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>1,130,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Appropriations	<u>498,448</u>	<u>463,260</u>	<u>2,367,325</u>	<u>2,088,259</u>	<u>1,690,325</u>	<u>719,991</u>	<u>88,259</u>	<u>290,554</u>	<u>564,888</u>

Forest Preserve DuPage County
Exhibit "A" to Ordinance # 18-344
Appropriation Summary
General Fund
2019

Description	Comm & Marketing N00	Visitor Services N01	Volunteer Services N02	Information Tech Q00	Fullersburg Educ Ctr R00	Resource Mgmt Ad... RMD	St. James Farm SJF	Law Enforce U00	Total General Fund
Personal Services									
Direct Compensation	597,669	248,690	128,341	464,511	435,599	196,292	291,107	2,090,768	16,539,010
Other Compensation	0	0	0	0	0	0	0	0	375,000
Employee Benefits	100,720	62,950	25,180	75,540	88,130	0	50,360	339,930	3,172,680
	<u>698,389</u>	<u>311,640</u>	<u>153,521</u>	<u>540,051</u>	<u>523,729</u>	<u>196,292</u>	<u>341,467</u>	<u>2,430,698</u>	<u>20,086,690</u>
Supplies									
Office Supplies & Subscriptions	1,605	500	300	2,000	1,100	0	400	1,650	60,619
Operating Supplies	848	300	30,494	250	26,200	150	6,465	41,365	400,589
Fuel & Lubricants	0	0	0	0	0	0	1,330	0	408,630
Equipment Parts	0	0	0	0	0	0	1,795	0	399,795
Grounds Maintenance Supplies	0	0	0	0	850	0	3,415	0	439,805
Building & Other Maint Supplies	0	0	225	0	1,325	0	1,800	2,550	356,055
Small Tools & Minor Equipment	5,250	350	5,772	161,700	1,700	125	6,750	12,094	364,235
Purchases for Resale	2,000	0	0	0	0	0	0	0	75,360
	<u>9,703</u>	<u>1,150</u>	<u>36,791</u>	<u>163,950</u>	<u>31,175</u>	<u>275</u>	<u>21,955</u>	<u>57,659</u>	<u>2,505,088</u>
Other Services & Charges									
Professional Services	205,590	6,728	275	96,500	25,500	42,100	16,850	173,981	1,777,040
Insurance Services & Premiums	0	0	3,750	0	0	0	0	0	123,175
Utilities	2,800	1,120	0	7,000	27,420	0	45,200	15,220	688,171
Rents & Leases	0	0	3,200	50,600	2,000	0	2,101	0	203,293
Structural & Grounds Maintenance	0	0	0	0	0	0	8,000	0	385,870
Equipment Maintenance	0	0	0	429,630	0	0	200	2,500	547,605
Other Services & Charges	60,765	1,550	1,285	59,990	5,946	4,545	700	39,551	404,760
	<u>269,155</u>	<u>9,398</u>	<u>8,510</u>	<u>643,720</u>	<u>60,866</u>	<u>46,645</u>	<u>73,051</u>	<u>231,252</u>	<u>4,129,914</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	86,275
Machinery & Equipment	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>86,275</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	1,130,000
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>1,130,000</u>
Total Appropriations	<u>977,247</u>	<u>322,188</u>	<u>198,822</u>	<u>1,347,721</u>	<u>615,770</u>	<u>243,212</u>	<u>436,473</u>	<u>2,719,609</u>	<u>27,937,967</u>

**Forest Preserve DuPage County
Exhibit "A" to Ordinance # 18-344
Appropriation Summary
Tax Supported Funds
2019**

Description	General 010	Liability 020	IL Municipal Retirement 030	Social Security 035	Audit 040	Zoological 050	Construction & Development 215	Tax Supported Funds Total
Personal Services								
Direct Compensation	16,539,010	0	0	0	0	726,036	467,692	17,732,738
Other Compensation	375,000	0	0	0	0	0	0	375,000
Employee Benefits	3,172,680	530,000	2,407,699	1,408,906	0	88,130	75,540	7,682,955
	<u>20,086,690</u>	<u>530,000</u>	<u>2,407,699</u>	<u>1,408,906</u>	<u>0</u>	<u>814,166</u>	<u>543,232</u>	<u>25,790,693</u>
Supplies								
Office Supplies & Subscriptions	60,619	0	0	0	0	500	1,950	63,069
Operating Supplies	400,589	0	0	0	0	81,300	1,750	483,639
Fuel & Lubricants	408,630	0	0	0	0	0	0	408,630
Equipment Parts	399,795	0	0	0	0	400	0	400,195
Grounds Maintenance Supplies	439,805	0	0	0	0	3,000	0	442,805
Building & Other Maint Supplies	356,055	0	0	0	0	9,300	775	366,130
Small Tools & Minor Equipment	364,235	0	0	0	0	23,400	500	388,135
Purchases for Resale	75,360	0	0	0	0	11,000	0	86,360
	<u>2,505,088</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>128,900</u>	<u>4,975</u>	<u>2,638,963</u>
Other Services & Charges								
Professional Services	1,777,040	15,000	0	0	40,000	102,200	25,000	1,959,240
Insurance Services & Premiums	123,175	105,000	0	0	0	3,700	0	231,875
Utilities	688,171	0	0	0	0	58,900	1,900	748,971
Rents & Leases	203,293	0	0	0	0	600	0	203,893
Structural & Grounds Maintenance	385,870	0	0	0	0	0	0	385,870
Equipment Maintenance	547,605	0	0	0	0	1,500	750	549,855
Other Services & Charges	404,760	0	0	0	0	10,700	21,982	437,442
	<u>4,129,914</u>	<u>120,000</u>	<u>0</u>	<u>0</u>	<u>40,000</u>	<u>177,600</u>	<u>49,632</u>	<u>4,517,146</u>
Capital Outlay								
Operational Improv. & Structures	86,275	0	0	0	0	0	0	86,275
	<u>86,275</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>86,275</u>
Preserve / Landfill Improv.								
Preserve & Landfill Improv.	0	0	0	0	0	0	2,123,761	2,123,761
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,123,761</u>	<u>2,123,761</u>
Other								
Contingencies and Reserves	1,130,000	0	0	0	0	0	875,500	2,005,500
	<u>1,130,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>875,500</u>	<u>2,005,500</u>
Total Appropriations	<u>27,937,967</u>	<u>650,000</u>	<u>2,407,699</u>	<u>1,408,906</u>	<u>40,000</u>	<u>1,120,666</u>	<u>3,597,100</u>	<u>37,162,338</u>

**Forest Preserve DuPage County
Exhibit "A" to Ordinance # 18-344
Appropriation Summary
Landfill Funds
2019**

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	2,930	0	0	0	2,930
Equipment Parts	0	1,500	0	0	0	1,500
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	17,440	1,200	0	1,200	19,840
	0	65,120	72,200	0	1,200	138,520
Other Services & Charges						
Professional Services	0	609,800	24,000	0	13,800	647,600
Insurance Services & Premiums	0	100	0	0	0	100
Utilities	0	40,000	0	0	0	40,000
Rents & Leases	0	6,200	0	0	0	6,200
Structural & Grounds Maintenance	0	400,500	192,500	0	145,000	738,000
Equipment Maintenance	0	23,500	0	0	0	23,500
Other Services & Charges	0	508,625	0	0	0	508,625
	0	1,588,725	216,500	0	158,800	1,964,025
Capital Outlay						
Land Purchases & Related Costs	0	307,000	0	0	0	307,000
	0	307,000	0	0	0	307,000
Preserve / Landfill Improv.						
Preserve & Landfill Improv.	0	1,060,000	0	0	0	1,060,000
	0	1,060,000	0	0	0	1,060,000
Other						
Total Appropriations	0	3,020,845	288,700	0	160,000	3,469,545

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
2019 Budget Request Line Detail**

FUND: ALL FUNDS

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	17,216,087	15,466,889	15,138,738
1120 Overtime	97,150	97,357	125,101
1130 Temporary Salaries and Wages	1,146,490	784,596	786,334
1140 Part-Time Help	857,021	754,288	830,185
1150 Holiday Pay	23,500	16,982	10,219
1210 Commissioners and Officers	375,000	378,989	391,993
1245 Sick Leave Payments	0	871,446	276,183
1250 Vacation Payments	0	155,689	200,560
1255 Employee Retention Payments	0	158,539	69,480
1310 Pension and Social Security Costs	4,053,669	3,980,307	9,970,143
1320 Employee Medical and Dental Insurance	3,550,380	3,322,004	3,364,936
1330 Workmen's Compensation Insurance	525,000	551,537	510,873
1340 Unemployment Compensation Insurance	5,000	4,260	13,513
Salaries Total	27,849,297	26,542,883	31,688,258
Supplies			
2100 Office Supplies, Books and Subscriptions	66,049	48,980	54,002
2200 Operating Supplies	518,449	491,797	512,249
2300 Fuel and Lubricants	444,480	362,280	362,913
2400 Equipment Parts	434,035	421,439	395,287
2500 Grounds Maintenance Supplies	873,185	799,209	662,243
2600 Building and Other Maintenance Supplies	387,600	358,087	351,677
2700 Small Tools and Minor Equipment	497,135	573,471	582,035
2800 Purchases for Resale	341,560	182,369	164,369
2801 Sales Tax	0	(332)	5,111
Supplies Total	3,562,493	3,237,310	3,089,886
Services			
3100 Professional Services	7,685,345	2,680,338	2,595,641
3105 Legal Services	333,500	332,835	272,715
3300 Insurance Services and Premiums	245,525	228,770	233,719
3400 Utilities	953,611	870,984	1,010,714
3500 Rents and Leases	414,315	304,872	336,198
3600 Structural/Grounds Repair and Maintenance Services	1,150,470	425,122	359,060
3800 Equipment Repair and Maintenance Services	609,366	418,619	299,636
3900 Other Services and Charges	765,701	513,830	556,999
3902 Commissioners' Expenses	5,530	2,995	2,305
3903 Training and Development	204,207	84,821	98,037
Services Total	12,367,570	5,863,186	5,765,024
Capital			
4100 Land and Related Costs	307,000	32,495	563
4200 Operational Improvements and Structures	1,554,275	84,107	236,125
4300 Machinery and Equipment	1,984,300	1,174,807	1,786,445
4400 Golf Course Improvements	80,700	2,968,292	2,647,747
Capital Total	3,926,275	4,259,701	4,670,880
Planning Recreational			
5021 Structures - Blackwell	50,000	968,713	288,904
5072 Trails - Danada	0	0	39,765
5121 Structures - Fullersburg Woods	0	64,000	2,326
5171 Structures - Hidden Lake	0	54,972	83,750
5184 Roads & Parking Lots - Mallard Lake	0	(500)	231,667
5185 Grounds Restor & Impr - Mallard Lake	0	0	47,891
5232 Roads & Parking Lots - Pratt's Wayne Woods	387,500	0	0
5302 Trails - West Branch	112,321	137,679	0
5332 Trails - West Dupage Woods	11,592	0	0
5341 Structures - Willowbrook	62,000	0	0
5352 Trails - Winfield Mounds	45,980	0	0
5391 Structures - Oak Meadows	12,000,000	0	0
5392 Trails, Roads, Parking Lots - Oak Meadows	0	127,414	0
5393 Grounds Restoration - Oak Meadows	47,320	2,024,526	1,955,164

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
2019 Budget Request Line Detail**

FUND: ALL FUNDS

	CY 2019 BUDGET	FY 2016/2017 ACTUAL	FY 2015/2016 ACTUAL
5452 Trails - District Wide	805,000	0	9,187
5454 Other Improvements - District Wide	719,261	0	904
5603 Grounds Restoration - Oldfield Oaks	0	371,568	0
5752 Trails - Dunham Woods	515,000	0	0
5754 Roads & Parking Lots - Dunham	0	20,268	44,377
5774 Roads & Parking Lots - St. James Farm	80,000	0	0
Planning Recreational Total	14,835,974	3,768,640	2,703,935
Planning Conserv & Water Mgmt Impr			
6263 Water Mgmt - Timber Ridge	224,000	0	0
6390 Water Mgmt - Oak Meadows	690,600	2,325,236	1,955,164
6450 Water Management - District Wide	100,000	0	0
Planning Conserv & Water Mgmt Impr Total	1,014,600	2,325,236	1,955,164
Landfill			
8022 Gas Venting System - Blackwell	10,000	0	6,035
8023 Other Landfill Improvements - Blackwell	0	74,050	0
8313 Other Landfill Improvements - White Farm	0	0	28,844
8491 Leachate & Groundwater Systems - Mallard Lake No...	200,000	65,705	0
8493 Other Landfill Improvements - Mallard Lake North	850,000	223,004	0
Landfill Total	1,060,000	362,759	34,879
Miscellaneous			
9000/9400 Contingency and Reserves	2,005,500	14,479	3,986
9101 Bond Principal	7,721,129	14,515,392	14,472,408
9102 Interest on Bonds	14,595,821	13,243,842	12,882,341
9103 Fiscal Agent Fees	2,250	3,225	2,850
Miscellaneous Total	24,324,700	27,776,938	27,361,585
EXPENDITURE APPROPRIATION TOTAL	88,940,909	74,136,653	77,269,611

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
2019 Budget Request Line Detail**

FUND: 010 GENERAL FUND

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	15,296,574	14,348,777	13,847,003
1120 Overtime	90,650	94,082	117,767
1130 Temporary Salaries and Wages	541,270	521,060	498,658
1140 Part-Time Help	587,016	524,630	603,396
1150 Holiday Pay	23,500	16,784	10,219
1210 Commissioners and Officers	375,000	378,989	391,993
1245 Sick Leave Payments	0	762,391	272,860
1250 Vacation Payments	0	140,741	188,687
1255 Employee Retention Payments	0	158,539	58,777
1320 Employee Medical and Dental Insurance	3,172,680	3,045,171	3,087,540
Salaries Total	20,086,690	19,991,164	19,076,900
Supplies			
2100 Office Supplies, Books and Subscriptions	60,619	48,199	53,283
2200 Operating Supplies	400,589	380,230	413,003
2300 Fuel and Lubricants	408,630	335,323	342,778
2400 Equipment Parts	399,795	420,168	383,055
2500 Grounds Maintenance Supplies	439,805	424,101	435,806
2600 Building and Other Maintenance Supplies	356,055	337,746	323,000
2700 Small Tools and Minor Equipment	364,235	476,246	545,946
2800 Purchases for Resale	75,360	58,787	46,013
2801 Sales Tax	0	(4)	871
Supplies Total	2,505,088	2,480,796	2,543,755
Services			
3100 Professional Services	1,488,040	1,490,864	1,247,743
3105 Legal Services	289,000	315,030	242,826
3300 Insurance Services and Premiums	123,175	101,011	62,115
3400 Utilities	688,171	725,066	854,348
3500 Rents and Leases	203,293	219,428	232,519
3600 Structural/Grounds Repair and Maintenance Services	385,870	153,880	240,780
3800 Equipment Repair and Maintenance Services	547,605	396,315	277,006
3900 Other Services and Charges	231,003	208,072	186,438
3902 Commissioners' Expenses	5,530	2,995	2,305
3903 Training and Development	168,227	77,595	92,287
Services Total	4,129,914	3,690,256	3,438,367
Capital			
4200 Operational Improvements and Structures	86,275	43,705	86,428
4300 Machinery and Equipment	0	67,293	231,569
Capital Total	86,275	110,998	317,997
Planning Recreational			
5121 Structures - Fullersburg Woods	0	0	2,326
Planning Recreational Total	0	0	2,326
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
9000/9400 Contingency and Reserves	1,130,000	0	3,986
Miscellaneous Total	1,130,000	0	3,986
EXPENDITURE APPROPRIATION TOTAL	27,937,967	26,273,214	25,383,331

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
2019 Budget Request Line Detail**

FUND: 010 COMMISSIONERS & OFFICERS (A00)

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
EXPENDITURES			
Salaries			
1210 Commissioners and Officers	375,000	378,989	391,993
1320 Employee Medical and Dental Insurance	88,130	84,254	84,425
Salaries Total	<u>463,130</u>	<u>463,243</u>	<u>476,418</u>
Supplies			
2100 Office Supplies, Books and Subscriptions	600	500	0
2200 Operating Supplies	300	39	90
2700 Small Tools and Minor Equipment	0	0	223
Supplies Total	<u>900</u>	<u>539</u>	<u>313</u>
Services			
3100 Professional Services	99,000	120,996	111,371
3400 Utilities	1,242	1,898	3,921
3900 Other Services and Charges	3,875	2,239	5,333
3902 Commissioners' Expenses	5,530	2,995	2,305
Services Total	<u>109,647</u>	<u>128,128</u>	<u>122,930</u>
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	<u><u>573,677</u></u>	<u><u>591,910</u></u>	<u><u>599,661</u></u>

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
2019 Budget Request Line Detail**

FUND: 010 EXECUTIVE OFFICE (B00)

	CY 2019 BUDGET	FY 2016/2017 ACTUAL	FY 2015/2016 ACTUAL
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	427,278	379,539	769,847
1120 Overtime	0	19	919
1140 Part-Time Help	0	4,943	31,069
1245 Sick Leave Payments	0	0	54,453
1250 Vacation Payments	0	921	20,749
1320 Employee Medical and Dental Insurance	62,950	60,181	108,546
Salaries Total	490,228	445,603	985,583
Supplies			
2100 Office Supplies, Books and Subscriptions	100	209	1,031
2200 Operating Supplies	1,186	40	515
2700 Small Tools and Minor Equipment	0	0	100
Supplies Total	1,286	249	1,646
Services			
3100 Professional Services	0	0	7,768
3400 Utilities	400	0	0
3500 Rents and Leases	23,782	24,866	49,568
3900 Other Services and Charges	4,275	3,443	4,514
3903 Training and Development	1,375	198	1,011
Services Total	29,832	28,507	62,861
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
9000/9400 Contingency and Reserves	0	0	3,986
Miscellaneous Total	0	0	3,986
EXPENDITURE APPROPRIATION TOTAL	521,346	474,359	1,054,076

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
2019 Budget Request Line Detail**

FUND: 010 FINANCE (C00)

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	733,309	711,693	637,643
1120 Overtime	0	121	2,894
1130 Temporary Salaries and Wages	0	1,888	13,756
1245 Sick Leave Payments	0	0	3,708
1250 Vacation Payments	0	6,420	7,586
1255 Employee Retention Payments	0	0	7,529
1320 Employee Medical and Dental Insurance	125,900	132,399	120,607
Salaries Total	859,209	852,521	793,723
Supplies			
2100 Office Supplies, Books and Subscriptions	1,600	833	1,192
2200 Operating Supplies	200	14	114
2700 Small Tools and Minor Equipment	500	542	1,297
2801 Sales Tax	0	(4)	54
Supplies Total	2,300	1,385	2,657
Services			
3100 Professional Services	68,300	74,755	91,639
3800 Equipment Repair and Maintenance Services	0	0	4,795
3900 Other Services and Charges	2,345	2,712	27,926
3903 Training and Development	2,750	840	984
Services Total	73,395	78,307	125,344
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	934,904	932,213	921,724

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
2019 Budget Request Line Detail**

FUND: 010 NATURAL RESOURCES (D00)

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	1,669,404	1,582,346	1,526,691
1120 Overtime	12,700	8,973	12,965
1130 Temporary Salaries and Wages	102,760	98,979	86,875
1140 Part-Time Help	18,714	17,829	17,115
1245 Sick Leave Payments	0	197,734	1,177
1250 Vacation Payments	0	11,614	6,785
1320 Employee Medical and Dental Insurance	327,340	312,942	313,578
Salaries Total	2,130,918	2,230,417	1,965,186
Supplies			
2100 Office Supplies, Books and Subscriptions	4,625	3,390	3,078
2200 Operating Supplies	106,925	108,868	109,830
2300 Fuel and Lubricants	5,000	2,531	2,321
2400 Equipment Parts	1,500	424	45
2500 Grounds Maintenance Supplies	61,300	58,532	64,577
2600 Building and Other Maintenance Supplies	29,150	34,776	24,583
2700 Small Tools and Minor Equipment	53,389	26,932	32,222
Supplies Total	261,889	235,453	236,656
Services			
3100 Professional Services	472,401	343,748	358,251
3400 Utilities	41,620	19,086	19,290
3500 Rents and Leases	24,000	4,539	7,890
3600 Structural/Grounds Repair and Maintenance Services	3,000	29,420	51,969
3800 Equipment Repair and Maintenance Services	1,650	1,967	4,222
3900 Other Services and Charges	8,220	3,702	3,287
3903 Training and Development	26,325	19,640	15,222
Services Total	577,216	422,102	460,131
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	2,970,023	2,887,972	2,661,973

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
2019 Budget Request Line Detail**

FUND: 010 GROUNDS MANAGEMENT (D11)

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	2,184,568	2,102,245	2,024,793
1120 Overtime	9,000	11,025	14,548
1130 Temporary Salaries and Wages	25,000	22,085	19,801
1140 Part-Time Help	18,902	18,345	20,152
1245 Sick Leave Payments	0	177,219	44,377
1250 Vacation Payments	0	24,621	29,463
1255 Employee Retention Payments	0	65,395	0
1320 Employee Medical and Dental Insurance	541,370	517,559	518,610
Salaries Total	2,778,840	2,938,494	2,671,744
Supplies			
2100 Office Supplies, Books and Subscriptions	1,200	1,893	2,366
2200 Operating Supplies	19,700	17,900	16,617
2400 Equipment Parts	10,000	8,941	8,922
2500 Grounds Maintenance Supplies	294,500	288,404	300,006
2600 Building and Other Maintenance Supplies	29,900	24,772	15,791
2700 Small Tools and Minor Equipment	21,100	7,092	7,097
Supplies Total	376,400	349,002	350,799
Services			
3100 Professional Services	24,200	14,201	10,020
3400 Utilities	42,400	25,093	23,178
3500 Rents and Leases	31,000	24,121	22,497
3600 Structural/Grounds Repair and Maintenance Services	181,500	32,953	85,791
3800 Equipment Repair and Maintenance Services	2,500	1,833	360
3900 Other Services and Charges	4,500	3,032	2,674
3903 Training and Development	12,700	5,219	6,012
Services Total	298,800	106,452	150,532
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	3,454,040	3,393,948	3,173,075

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
2019 Budget Request Line Detail**

FUND: 010 HUMAN RESOURCES (E00)

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	310,275	315,041	303,514
1120 Overtime	0	62	1,160
1130 Temporary Salaries and Wages	0	10,329	5,075
1140 Part-Time Help	55,408	28,235	40,867
1245 Sick Leave Payments	0	0	4,546
1250 Vacation Payments	0	883	7,105
1320 Employee Medical and Dental Insurance	62,950	60,181	72,364
Salaries Total	428,633	414,731	434,631
Supplies			
2100 Office Supplies, Books and Subscriptions	2,150	1,891	746
2200 Operating Supplies	15,400	8,656	10,731
2600 Building and Other Maintenance Supplies	14,295	7,980	12,728
2700 Small Tools and Minor Equipment	0	2,083	3,629
Supplies Total	31,845	20,610	27,834
Services			
3100 Professional Services	40,250	38,580	33,979
3800 Equipment Repair and Maintenance Services	200	0	0
3900 Other Services and Charges	24,950	12,885	15,552
3903 Training and Development	15,880	1,155	1,848
Services Total	81,280	52,620	51,379
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	541,758	487,961	513,844

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
2019 Budget Request Line Detail**

FUND: 010 COMMUNITY SERVICES & EDUC (ED1)

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	174,155	170,967	116,443
1120 Overtime	300	0	429
1130 Temporary Salaries and Wages	0	0	1,856
1140 Part-Time Help	0	137	42,382
1245 Sick Leave Payments	0	0	26,212
1250 Vacation Payments	0	11,022	5,707
1255 Employee Retention Payments	0	0	4,888
1320 Employee Medical and Dental Insurance	25,180	24,072	48,243
Salaries Total	199,635	206,198	246,160
Supplies			
2100 Office Supplies, Books and Subscriptions	474	269	1,385
2200 Operating Supplies	2,200	3,873	4,396
2700 Small Tools and Minor Equipment	1,150	143	175
2800 Purchases for Resale	57,500	37,812	23,060
Supplies Total	61,324	42,097	29,016
Services			
3100 Professional Services	5,400	3,076	1,879
3400 Utilities	1,120	0	0
3900 Other Services and Charges	1,463	145	496
3903 Training and Development	1,300	86	3,282
Services Total	9,283	3,307	5,657
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	270,242	251,602	280,833

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
2019 Budget Request Line Detail**

FUND: 010 LAND PRESERVATION (F00)

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	237,396	239,569	240,495
1140 Part-Time Help	29,853	24,211	23,473
1245 Sick Leave Payments	0	6,055	0
1250 Vacation Payments	0	2,927	0
1320 Employee Medical and Dental Insurance	37,770	36,109	36,182
Salaries Total	305,019	308,871	300,150
Supplies			
2100 Office Supplies, Books and Subscriptions	200	2,517	1,579
2200 Operating Supplies	0	0	74
2700 Small Tools and Minor Equipment	0	411	0
Supplies Total	200	2,928	1,653
Services			
3100 Professional Services	37,500	37,400	0
3900 Other Services and Charges	2,465	2,355	2,341
3903 Training and Development	800	668	269
Services Total	40,765	40,423	2,610
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	345,984	352,222	304,413

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
2019 Budget Request Line Detail**

FUND: 010 FIELD OPERATIONS ADMIN (FLD)

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	257,366	134,360	0
1120 Overtime	600	0	0
1250 Vacation Payments	0	1,318	0
1320 Employee Medical and Dental Insurance	62,950	24,072	0
Salaries Total	320,916	159,750	0
Supplies			
2100 Office Supplies, Books and Subscriptions	200	37	0
2200 Operating Supplies	1,250	0	0
2500 Grounds Maintenance Supplies	1,100	0	0
2600 Building and Other Maintenance Supplies	2,875	0	0
2700 Small Tools and Minor Equipment	2,450	0	0
Supplies Total	7,875	37	0
Services			
3400 Utilities	800	0	0
3500 Rents and Leases	500	0	0
3600 Structural/Grounds Repair and Maintenance Services	23,200	0	0
3900 Other Services and Charges	784	654	0
3903 Training and Development	4,040	3,776	0
Services Total	29,324	4,430	0
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	358,115	164,217	0

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
2019 Budget Request Line Detail**

FUND: 010 SITE OPERATIONS (G00)

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	1,449,751	1,444,970	1,333,134
1120 Overtime	4,000	3,819	9,155
1130 Temporary Salaries and Wages	230,000	229,098	208,591
1140 Part-Time Help	86,647	75,700	66,038
1150 Holiday Pay	4,500	0	0
1245 Sick Leave Payments	0	103,997	18,357
1250 Vacation Payments	0	18,097	19,457
1320 Employee Medical and Dental Insurance	339,930	337,015	337,700
Salaries Total	2,114,828	2,212,696	1,992,432
Supplies			
2100 Office Supplies, Books and Subscriptions	400	1,001	631
2200 Operating Supplies	29,730	26,444	31,093
2300 Fuel and Lubricants	2,000	432	384
2400 Equipment Parts	2,000	1,333	1,343
2500 Grounds Maintenance Supplies	46,865	37,775	36,050
2600 Building and Other Maintenance Supplies	12,830	7,521	7,565
2700 Small Tools and Minor Equipment	39,400	22,834	17,939
2800 Purchases for Resale	0	3,599	2,047
2801 Sales Tax	0	0	143
Supplies Total	133,225	100,939	97,195
Services			
3100 Professional Services	13,000	4,200	3,928
3400 Utilities	58,469	16,794	15,368
3900 Other Services and Charges	3,305	2,847	1,973
3903 Training and Development	12,700	5,537	4,054
Services Total	87,474	29,378	25,323
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	2,335,527	2,343,013	2,114,950

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
2019 Budget Request Line Detail**

FUND: 010 DANADA EQUESTRIAN CENTER (H00)

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	185,615	180,189	173,892
1120 Overtime	750	591	2,979
1130 Temporary Salaries and Wages	25,760	20,777	28,550
1140 Part-Time Help	107,215	77,618	79,173
1250 Vacation Payments	0	2,325	872
1320 Employee Medical and Dental Insurance	50,360	48,145	48,243
Salaries Total	369,700	329,645	333,709
Supplies			
2100 Office Supplies, Books and Subscriptions	480	260	681
2200 Operating Supplies	32,434	57,339	56,591
2400 Equipment Parts	200	140	178
2500 Grounds Maintenance Supplies	3,325	3,249	7,144
2600 Building and Other Maintenance Supplies	4,020	1,995	7,933
2700 Small Tools and Minor Equipment	2,730	1,062	1,572
2800 Purchases for Resale	750	1,278	1,838
2801 Sales Tax	0	0	7
Supplies Total	43,939	65,323	75,944
Services			
3100 Professional Services	48,189	38,431	29,961
3300 Insurance Services and Premiums	1,600	0	0
3400 Utilities	25,600	12,071	10,794
3500 Rents and Leases	4,620	4,176	1,579
3600 Structural/Grounds Repair and Maintenance Services	3,300	0	1,050
3800 Equipment Repair and Maintenance Services	100	0	0
3900 Other Services and Charges	100	131	581
3903 Training and Development	1,300	868	949
Services Total	84,809	55,677	44,914
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	498,448	450,645	454,567

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
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FUND: 010 ENVIRONMENTAL SERVICES (100)

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	373,455	192,251	127,112
1120 Overtime	800	408	238
1245 Sick Leave Payments	0	0	2,036
1250 Vacation Payments	0	0	5,100
1320 Employee Medical and Dental Insurance	62,950	36,109	48,243
Salaries Total	437,205	228,768	182,729
Supplies			
2100 Office Supplies, Books and Subscriptions	1,200	235	2,233
2200 Operating Supplies	2,190	1,193	1,455
2600 Building and Other Maintenance Supplies	100	178	125
2700 Small Tools and Minor Equipment	875	0	193
Supplies Total	4,365	1,606	4,006
Services			
3100 Professional Services	1,200	0	0
3400 Utilities	12,900	0	0
3800 Equipment Repair and Maintenance Services	1,650	1,650	1,650
3900 Other Services and Charges	690	15	347
3903 Training and Development	5,250	158	117
Services Total	21,690	1,823	2,114
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	463,260	232,197	188,849

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
2019 Budget Request Line Detail**

FUND: 010 FACILITIES MANAGEMENT (J00)

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	1,415,959	1,460,761	1,511,957
1120 Overtime	3,500	4,955	7,216
1130 Temporary Salaries and Wages	25,840	17,167	12,686
1140 Part-Time Help	17,041	15,532	22,587
1245 Sick Leave Payments	0	68,369	49,100
1250 Vacation Payments	0	18,682	29,618
1255 Employee Retention Payments	0	83,808	25,736
1320 Employee Medical and Dental Insurance	302,160	349,051	349,760
Salaries Total	1,764,500	2,018,325	2,008,660
Supplies			
2100 Office Supplies, Books and Subscriptions	400	192	290
2200 Operating Supplies	9,925	11,658	10,453
2300 Fuel and Lubricants	300	95	320
2400 Equipment Parts	4,300	3,775	2,150
2500 Grounds Maintenance Supplies	17,500	13,705	17,196
2600 Building and Other Maintenance Supplies	208,000	182,098	187,293
2700 Small Tools and Minor Equipment	16,550	13,919	19,207
Supplies Total	256,975	225,442	236,909
Services			
3100 Professional Services	23,025	37,604	49,775
3400 Utilities	105,500	72,801	79,121
3500 Rents and Leases	49,500	45,865	39,635
3600 Structural/Grounds Repair and Maintenance Services	149,620	91,507	98,640
3800 Equipment Repair and Maintenance Services	525	840	131
3900 Other Services and Charges	9,430	8,830	8,940
3903 Training and Development	8,250	8,083	10,375
Services Total	345,850	265,530	286,617
Capital			
4200 Operational Improvements and Structures	0	22,480	80,658
4300 Machinery and Equipment	0	0	7,320
Capital Total	0	22,480	87,978
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	2,367,325	2,531,777	2,620,164

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
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FUND: 010 FLEET MANAGEMENT (J01)

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	869,119	853,368	829,412
1120 Overtime	1,200	766	4,749
1130 Temporary Salaries and Wages	12,920	7,836	9,398
1140 Part-Time Help	0	84	0
1245 Sick Leave Payments	0	88,769	29,605
1250 Vacation Payments	0	2,517	11,208
1320 Employee Medical and Dental Insurance	163,670	168,507	168,850
Salaries Total	1,046,909	1,121,847	1,053,222
Supplies			
2100 Office Supplies, Books and Subscriptions	11,000	10,158	6,183
2200 Operating Supplies	10,500	3,101	7,601
2300 Fuel and Lubricants	400,000	331,461	338,992
2400 Equipment Parts	380,000	405,085	370,326
2500 Grounds Maintenance Supplies	0	7,762	4,181
2600 Building and Other Maintenance Supplies	7,500	50,651	44,104
2700 Small Tools and Minor Equipment	14,000	70,568	49,130
Supplies Total	823,000	878,786	820,517
Services			
3100 Professional Services	5,800	4,974	3,867
3400 Utilities	44,800	26,182	30,201
3500 Rents and Leases	700	435	629
3600 Structural/Grounds Repair and Maintenance Services	4,300	0	0
3800 Equipment Repair and Maintenance Services	105,000	97,247	109,669
3900 Other Services and Charges	12,500	11,529	7,916
3903 Training and Development	8,250	4,691	8,696
Services Total	181,350	145,058	160,978
Capital			
4200 Operational Improvements and Structures	37,000	21,224	5,770
4300 Machinery and Equipment	0	0	461
Capital Total	37,000	21,224	6,231
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	2,088,259	2,166,915	2,040,948

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
2019 Budget Request Line Detail**

FUND: 010 GENERAL OVERHEAD (K00)

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
EXPENDITURES			
Salaries			
Supplies			
2200 Operating Supplies	0	2,011	1,803
2700 Small Tools and Minor Equipment	5,000	0	19,821
Supplies Total	5,000	2,011	21,624
Services			
3100 Professional Services	25,000	210,136	93,748
3105 Legal Services	250,000	315,030	242,826
3300 Insurance Services and Premiums	117,825	97,017	58,121
3400 Utilities	162,500	460,884	583,717
3900 Other Services and Charges	0	0	26
Services Total	555,325	1,083,067	978,438
Capital			
Planning Recreational			
5121 Structures - Fullersburg Woods	0	0	2,326
Planning Recreational Total	0	0	2,326
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
9000/9400 Contingency and Reserves	1,130,000	0	0
Miscellaneous Total	1,130,000	0	0
EXPENDITURE APPROPRIATION TOTAL	<u>1,690,325</u>	<u>1,085,078</u>	<u>1,002,388</u>

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
2019 Budget Request Line Detail**

FUND: 010 KLINE CREEK FARM (L00)

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	347,956	345,762	334,053
1120 Overtime	3,000	4,924	3,839
1130 Temporary Salaries and Wages	31,980	32,627	33,906
1140 Part-Time Help	93,481	83,342	81,810
1245 Sick Leave Payments	0	6,281	0
1250 Vacation Payments	0	2,104	5,389
1320 Employee Medical and Dental Insurance	75,540	72,217	72,364
Salaries Total	551,957	547,257	531,361
Supplies			
2100 Office Supplies, Books and Subscriptions	635	301	421
2200 Operating Supplies	49,978	43,983	51,858
2400 Equipment Parts	0	242	0
2500 Grounds Maintenance Supplies	5,350	10,121	3,188
2600 Building and Other Maintenance Supplies	1,585	4,661	3,441
2700 Small Tools and Minor Equipment	12,100	12,243	12,592
2800 Purchases for Resale	12,610	13,963	14,254
2801 Sales Tax	0	0	639
Supplies Total	82,258	85,514	86,393
Services			
3100 Professional Services	41,281	36,929	39,172
3400 Utilities	26,400	13,027	14,090
3500 Rents and Leases	5,190	675	375
3600 Structural/Grounds Repair and Maintenance Services	6,500	0	(86)
3800 Equipment Repair and Maintenance Services	850	660	450
3900 Other Services and Charges	2,250	3,490	1,687
3903 Training and Development	3,305	301	350
Services Total	85,776	55,082	56,038
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	719,991	687,853	673,792

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
2019 Budget Request Line Detail**

FUND: 010 FUNDRAISING & DEVELOPMENT (LEG)

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	64,445	62,168	59,521
1250 Vacation Payments	0	1,638	394
1320 Employee Medical and Dental Insurance	12,590	12,036	12,061
Salaries Total	<u>77,035</u>	<u>75,842</u>	<u>71,976</u>
Supplies			
2100 Office Supplies, Books and Subscriptions	1,100	629	221
2200 Operating Supplies	574	222	98
Supplies Total	<u>1,674</u>	<u>851</u>	<u>319</u>
Services			
3100 Professional Services	6,200	5,050	4,610
3900 Other Services and Charges	875	1,161	1,330
3903 Training and Development	2,475	1,165	7,544
Services Total	<u>9,550</u>	<u>7,376</u>	<u>13,484</u>
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	<u><u>88,259</u></u>	<u><u>84,069</u></u>	<u><u>85,779</u></u>

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
2019 Budget Request Line Detail**

FUND: 010 ADMINISTRATIVE SERVICES (M00)

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	146,008	83,125	80,995
1120 Overtime	0	62	48
1140 Part-Time Help	0	22,025	21,005
1245 Sick Leave Payments	0	994	0
1320 Employee Medical and Dental Insurance	37,770	24,072	24,121
Salaries Total	183,778	130,278	126,169
Supplies			
2100 Office Supplies, Books and Subscriptions	23,000	16,744	23,556
2200 Operating Supplies	2,650	1,260	1,380
2500 Grounds Maintenance Supplies	3,000	0	0
2600 Building and Other Maintenance Supplies	36,125	0	125
2700 Small Tools and Minor Equipment	0	169	0
Supplies Total	64,775	18,173	25,061
Services			
3100 Professional Services	6,600	12,170	10,288
3400 Utilities	1,000	0	0
3500 Rents and Leases	5,600	105,400	101,593
3800 Equipment Repair and Maintenance Services	2,800	1,473	2,711
3900 Other Services and Charges	25,001	77,432	70,369
3903 Training and Development	1,000	55	105
Services Total	42,001	196,530	185,066
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	290,554	344,981	336,296

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
2019 Budget Request Line Detail**

FUND: 010 MAYSLAKE (MAY)

	CY 2019 BUDGET	FY 2016/2017 ACTUAL	FY 2015/2016 ACTUAL
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	239,688	226,356	218,788
1120 Overtime	0	57	89
1130 Temporary Salaries and Wages	1,000	15,758	18,510
1140 Part-Time Help	77,415	44,672	45,965
1245 Sick Leave Payments	0	3,392	0
1320 Employee Medical and Dental Insurance	50,360	48,145	48,243
Salaries Total	368,463	338,380	331,595
Supplies			
2100 Office Supplies, Books and Subscriptions	3,700	375	261
2200 Operating Supplies	9,375	5,719	5,755
2500 Grounds Maintenance Supplies	2,600	1,613	489
2600 Building and Other Maintenance Supplies	3,775	16,543	2,612
2700 Small Tools and Minor Equipment	1,250	698	1,546
2800 Purchases for Resale	2,500	2,123	1,837
Supplies Total	23,200	27,071	12,500
Services			
3100 Professional Services	42,170	58,821	24,513
3400 Utilities	64,660	51,474	49,374
3500 Rents and Leases	500	0	455
3600 Structural/Grounds Repair and Maintenance Services	6,450	0	0
3800 Equipment Repair and Maintenance Services	0	0	190
3900 Other Services and Charges	9,170	2,255	2,499
3903 Training and Development	1,000	184	734
Services Total	123,950	112,734	77,765
Capital			
4200 Operational Improvements and Structures	49,275	0	0
Capital Total	49,275	0	0
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	564,888	478,185	421,860

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
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FUND: 010 COMM. & MARKETING (N00)

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	593,169	407,211	410,528
1120 Overtime	0	41	330
1130 Temporary Salaries and Wages	4,500	2,690	2,118
1245 Sick Leave Payments	0	587	0
1250 Vacation Payments	0	1,103	5,474
1320 Employee Medical and Dental Insurance	100,720	72,217	84,425
Salaries Total	698,389	483,849	502,875
Supplies			
2100 Office Supplies, Books and Subscriptions	1,605	1,767	1,174
2200 Operating Supplies	848	943	793
2700 Small Tools and Minor Equipment	5,250	3,779	3,937
2800 Purchases for Resale	2,000	13	2,978
2801 Sales Tax	0	0	28
Supplies Total	9,703	6,502	8,910
Services			
3100 Professional Services	205,590	192,003	181,893
3400 Utilities	2,800	0	0
3500 Rents and Leases	0	0	3,045
3800 Equipment Repair and Maintenance Services	0	0	32
3900 Other Services and Charges	51,965	1,385	2,309
3903 Training and Development	8,800	5,422	2,586
Services Total	269,155	198,810	189,865
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	977,247	689,161	701,650

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
2019 Budget Request Line Detail**

FUND: 010 VISITOR SERVICES (N01)

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	245,160	245,853	160,035
1120 Overtime	300	907	715
1130 Temporary Salaries and Wages	3,230	9,371	2,399
1140 Part-Time Help	0	26,846	15,971
1250 Vacation Payments	0	6,835	0
1255 Employee Retention Payments	0	7,044	0
1320 Employee Medical and Dental Insurance	62,950	60,181	48,243
Salaries Total	311,640	357,037	227,363
Supplies			
2100 Office Supplies, Books and Subscriptions	500	414	39
2200 Operating Supplies	300	133	0
2700 Small Tools and Minor Equipment	350	0	2,225
Supplies Total	1,150	547	2,264
Services			
3100 Professional Services	6,728	1,334	5,245
3400 Utilities	1,120	0	0
3900 Other Services and Charges	300	0	0
3903 Training and Development	1,250	149	0
Services Total	9,398	1,483	5,245
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	322,188	359,067	234,872

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
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FUND: 010 VOLUNTEER SERVICES (N02)

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	116,573	113,198	101,029
1120 Overtime	0	17	1,366
1130 Temporary Salaries and Wages	0	0	126
1140 Part-Time Help	11,768	9,322	10,378
1245 Sick Leave Payments	0	0	11,081
1250 Vacation Payments	0	0	1,881
1320 Employee Medical and Dental Insurance	25,180	24,072	24,121
Salaries Total	153,521	146,609	149,982
Supplies			
2100 Office Supplies, Books and Subscriptions	300	553	235
2200 Operating Supplies	30,494	25,214	23,132
2600 Building and Other Maintenance Supplies	225	0	0
2700 Small Tools and Minor Equipment	5,772	4,812	6,054
Supplies Total	36,791	30,579	29,421
Services			
3100 Professional Services	275	3,449	250
3300 Insurance Services and Premiums	3,750	3,994	3,994
3500 Rents and Leases	3,200	3,045	0
3900 Other Services and Charges	385	2,706	2,724
3903 Training and Development	900	150	805
Services Total	8,510	13,344	7,773
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	198,822	190,532	187,176

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
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FUND: 010 INFORMATION TECHNOLOGY (Q00)

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	457,311	444,877	495,375
1130 Temporary Salaries and Wages	7,200	0	0
1245 Sick Leave Payments	0	27,039	2,109
1250 Vacation Payments	0	1,428	6,303
1320 Employee Medical and Dental Insurance	75,540	72,217	84,425
Salaries Total	540,051	545,561	588,212
Supplies			
2100 Office Supplies, Books and Subscriptions	2,000	1,709	3,527
2200 Operating Supplies	250	0	194
2700 Small Tools and Minor Equipment	161,700	283,718	345,313
Supplies Total	163,950	285,427	349,034
Services			
3100 Professional Services	96,500	67,940	18,392
3400 Utilities	7,000	0	0
3500 Rents and Leases	50,600	0	0
3800 Equipment Repair and Maintenance Services	429,630	287,288	149,923
3900 Other Services and Charges	45,990	38,169	915
3903 Training and Development	14,000	3,589	9,900
Services Total	643,720	396,986	179,130
Capital			
4300 Machinery and Equipment	0	56,793	223,788
Capital Total	0	56,793	223,788
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	<u>1,347,721</u>	<u>1,284,767</u>	<u>1,340,164</u>

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
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FUND: 010 FULLERSBURG NATURE CENTER (R00)

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	377,938	327,754	295,076
1120 Overtime	1,000	185	2,153
1130 Temporary Salaries and Wages	29,320	24,079	25,271
1140 Part-Time Help	27,341	30,166	43,167
1245 Sick Leave Payments	0	11,900	10,678
1250 Vacation Payments	0	3,707	4,386
1320 Employee Medical and Dental Insurance	88,130	72,217	60,304
Salaries Total	523,729	470,008	441,035
Supplies			
2100 Office Supplies, Books and Subscriptions	1,100	658	1,195
2200 Operating Supplies	26,200	26,729	32,009
2500 Grounds Maintenance Supplies	850	753	1,015
2600 Building and Other Maintenance Supplies	1,325	874	2,278
2700 Small Tools and Minor Equipment	1,700	3,673	2,551
Supplies Total	31,175	32,687	39,048
Services			
3100 Professional Services	25,500	9,950	11,452
3400 Utilities	27,420	11,422	11,620
3500 Rents and Leases	2,000	1,747	2,663
3900 Other Services and Charges	1,831	1,734	1,150
3903 Training and Development	4,115	356	1,308
Services Total	60,866	25,209	28,193
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	615,770	527,904	508,276

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
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FUND: 010 RESOURCE MGMT & DEVELOP (RMD)

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	196,292	175,794	0
1120 Overtime	0	48	0
1245 Sick Leave Payments	0	5,521	0
1320 Employee Medical and Dental Insurance	0	24,072	0
Salaries Total	196,292	205,435	0
Supplies			
2200 Operating Supplies	150	54	0
2700 Small Tools and Minor Equipment	125	0	0
Supplies Total	275	54	0
Services			
3100 Professional Services	42,100	42,000	0
3900 Other Services and Charges	795	83	0
3903 Training and Development	3,750	628	0
Services Total	46,645	42,711	0
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	243,212	248,200	0

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
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FUND: 010 ST JAMES FARM (SJF)

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	235,822	239,174	231,569
1120 Overtime	1,500	2,104	1,108
1130 Temporary Salaries and Wages	31,760	28,376	29,740
1140 Part-Time Help	22,025	25,175	21,872
1245 Sick Leave Payments	0	6,153	0
1250 Vacation Payments	0	292	5,483
1320 Employee Medical and Dental Insurance	50,360	48,145	48,243
Salaries Total	341,467	349,419	338,015
Supplies			
2100 Office Supplies, Books and Subscriptions	400	171	394
2200 Operating Supplies	6,465	6,128	7,491
2300 Fuel and Lubricants	1,330	805	761
2400 Equipment Parts	1,795	229	91
2500 Grounds Maintenance Supplies	3,415	2,186	1,960
2600 Building and Other Maintenance Supplies	1,800	2,842	13,878
2700 Small Tools and Minor Equipment	6,750	2,543	2,392
Supplies Total	21,955	14,904	26,967
Services			
3100 Professional Services	16,850	7,770	10,135
3400 Utilities	45,200	14,334	13,675
3500 Rents and Leases	2,101	4,558	2,590
3600 Structural/Grounds Repair and Maintenance Services	8,000	0	3,415
3800 Equipment Repair and Maintenance Services	200	60	0
3900 Other Services and Charges	360	216	190
3903 Training and Development	340	0	0
Services Total	73,051	26,938	30,005
Capital			
4300 Machinery and Equipment	0	10,500	0
Capital Total	0	10,500	0
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	436,473	401,761	394,987

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
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FUND: 010 LAW ENFORCEMENT (U00)

	CY 2019 BUDGET	FY 2016/2017 ACTUAL	FY 2015/2016 ACTUAL
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	1,988,562	1,910,205	1,865,099
1120 Overtime	52,000	54,999	50,868
1130 Temporary Salaries and Wages	10,000	0	0
1140 Part-Time Help	21,206	20,448	20,372
1150 Holiday Pay	19,000	16,784	10,219
1245 Sick Leave Payments	0	58,380	15,420
1250 Vacation Payments	0	22,287	15,728
1255 Employee Retention Payments	0	2,292	20,624
1320 Employee Medical and Dental Insurance	339,930	324,979	325,639
Salaries Total	2,430,698	2,410,374	2,323,969
Supplies			
2100 Office Supplies, Books and Subscriptions	1,650	1,494	865
2200 Operating Supplies	41,365	28,712	38,928
2600 Building and Other Maintenance Supplies	2,550	2,856	545
2700 Small Tools and Minor Equipment	12,094	19,024	16,730
Supplies Total	57,659	52,086	57,068
Services			
3100 Professional Services	134,981	125,346	145,608
3105 Legal Services	39,000	0	0
3400 Utilities	15,220	0	0
3800 Equipment Repair and Maintenance Services	2,500	3,297	2,873
3900 Other Services and Charges	13,179	24,924	21,361
3903 Training and Development	26,372	14,676	16,134
Services Total	231,252	168,243	185,976
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	2,719,609	2,630,703	2,567,013

**Forest Preserve DuPage County
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FUND: 020 LIABILITY INSURANCE

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
EXPENDITURES			
Salaries			
1330 Workmen's Compensation Insurance	525,000	540,127	500,160
1340 Unemployment Compensation Insurance	5,000	4,260	13,513
Salaries Total	<u>530,000</u>	<u>544,387</u>	<u>513,673</u>
Supplies			
Services			
3100 Professional Services	15,000	15,000	0
3300 Insurance Services and Premiums	105,000	110,176	161,250
Services Total	<u>120,000</u>	<u>125,176</u>	<u>161,250</u>
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	<u><u>650,000</u></u>	<u><u>669,563</u></u>	<u><u>674,923</u></u>

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
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FUND: 030 IL MUNICIPAL RETIREMENT FUND

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
EXPENDITURES			
Salaries			
1310 Pension and Social Security Costs	2,407,699	2,457,798	8,433,723
Salaries Total	<u>2,407,699</u>	<u>2,457,798</u>	<u>8,433,723</u>
Supplies			
Services			
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
9101 Bond Principal	0	0	180,000
9102 Interest on Bonds	0	0	9,000
9103 Fiscal Agent Fees	0	0	200
Miscellaneous Total	<u>0</u>	<u>0</u>	<u>189,200</u>
EXPENDITURE APPROPRIATION TOTAL	<u><u>2,407,699</u></u>	<u><u>2,457,798</u></u>	<u><u>8,622,923</u></u>

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
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FUND: 035 SOCIAL SECURITY TAX

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
EXPENDITURES			
Salaries			
1310 Pension and Social Security Costs	1,408,906	1,335,652	1,317,199
Salaries Total	<u>1,408,906</u>	<u>1,335,652</u>	<u>1,317,199</u>
Supplies			
Services			
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	<u>1,408,906</u>	<u>1,335,652</u>	<u>1,317,199</u>

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
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FUND: 040 AUDIT

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
EXPENDITURES			
Salaries			
Supplies			
Services			
3100 Professional Services	40,000	32,000	36,600
Services Total	40,000	32,000	36,600
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	<u>40,000</u>	<u>32,000</u>	<u>36,600</u>

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
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FUND: 050 ZOOLOGICAL

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	394,742	375,012	377,225
1120 Overtime	2,500	2,416	4,147
1130 Temporary Salaries and Wages	79,840	56,388	66,123
1140 Part-Time Help	248,954	229,238	220,308
1150 Holiday Pay	0	199	0
1245 Sick Leave Payments	0	15,701	3,323
1250 Vacation Payments	0	9,487	9,790
1255 Employee Retention Payments	0	0	10,703
1320 Employee Medical and Dental Insurance	88,130	84,254	84,425
Salaries Total	814,166	772,695	776,044
Supplies			
2100 Office Supplies, Books and Subscriptions	500	(5)	536
2200 Operating Supplies	81,300	84,571	88,962
2400 Equipment Parts	400	420	230
2500 Grounds Maintenance Supplies	3,000	1,406	643
2600 Building and Other Maintenance Supplies	9,300	9,608	18,417
2700 Small Tools and Minor Equipment	23,400	9,126	4,845
2800 Purchases for Resale	11,000	12,135	7,953
2801 Sales Tax	0	16	413
Supplies Total	128,900	117,277	121,999
Services			
3100 Professional Services	102,200	39,147	19,152
3300 Insurance Services and Premiums	3,700	3,502	2,030
3400 Utilities	58,900	38,954	45,229
3500 Rents and Leases	600	336	255
3800 Equipment Repair and Maintenance Services	1,500	1,264	1,412
3900 Other Services and Charges	2,600	2,182	1,389
3903 Training and Development	8,100	6,213	4,845
Services Total	177,600	91,598	74,312
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	1,120,666	981,570	972,355

**Forest Preserve DuPage County
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FUND: 075 DISTRICT-WIDE ENVIRONMENTAL

	CY 2019 BUDGET	FY 2016/2017 ACTUAL	FY 2015/2016 ACTUAL
EXPENDITURES			
Salaries			
Supplies			
2200 Operating Supplies	2,930	1,530	524
2400 Equipment Parts	1,500	78	93
2500 Grounds Maintenance Supplies	42,250	14,060	7,557
2600 Building and Other Maintenance Supplies	1,000	0	0
2700 Small Tools and Minor Equipment	17,440	12,582	12,299
Supplies Total	65,120	28,250	20,473
Services			
3100 Professional Services	582,800	226,410	230,490
3105 Legal Services	27,000	13,017	24,113
3300 Insurance Services and Premiums	100	100	100
3400 Utilities	40,000	18,773	23,503
3500 Rents and Leases	6,200	1,630	394
3600 Structural/Grounds Repair and Maintenance Services	400,500	173,081	8,613
3800 Equipment Repair and Maintenance Services	23,500	6,363	7,583
3900 Other Services and Charges	508,625	289,620	336,810
Services Total	1,588,725	728,994	631,606
Capital			
4100 Land and Related Costs	307,000	32,495	563
Capital Total	307,000	32,495	563
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
8022 Gas Venting System - Blackwell	10,000	0	6,035
8023 Other Landfill Improvementsl - Blackwell	0	74,050	0
8313 Other Landfill Improvements - White Farm	0	0	28,844
8491 Leachate & Groundwater Systems - Mallard Lake No...	200,000	65,705	0
8493 Other Landfill Improvementsl - Mallard Lake North	850,000	223,004	0
Landfill Total	1,060,000	362,759	34,879
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	3,020,845	1,152,498	687,521

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
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FUND: 080 MALLARD LAKE LANDFILL

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
EXPENDITURES			
Salaries			
Supplies			
2500 Grounds Maintenance Supplies	71,000	0	0
2700 Small Tools and Minor Equipment	1,200	323	0
Supplies Total	72,200	323	0
Services			
3100 Professional Services	14,000	0	20,587
3105 Legal Services	10,000	3,449	4,180
3600 Structural/Grounds Repair and Maintenance Services	192,500	16,553	0
Services Total	216,500	20,002	24,767
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	<u>288,700</u>	<u>20,325</u>	<u>24,767</u>

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
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FUND: 081 MALLARD LAKE NON-LANDFILL

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
EXPENDITURES			
Salaries			
Supplies			
Services			
Capital			
Planning Recreational			
5184 Roads & Parking Lots - Mallard Lake	0	(500)	231,667
5185 Grounds Restor & Impr - Mallard Lake	0	0	47,891
Planning Recreational Total	<u>0</u>	<u>(500)</u>	<u>279,558</u>
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	<u><u>0</u></u>	<u><u>(500)</u></u>	<u><u>279,558</u></u>

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
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FUND: 085 GREENE VALLEY LANDFILL

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
EXPENDITURES			
Salaries			
Supplies			
2700 Small Tools and Minor Equipment	1,200	685	58
Supplies Total	<u>1,200</u>	<u>685</u>	<u>58</u>
Services			
3100 Professional Services	6,300	6,226	6,406
3105 Legal Services	7,500	1,340	1,596
3600 Structural/Grounds Repair and Maintenance Services	145,000	69,243	102,155
Services Total	<u>158,800</u>	<u>76,809</u>	<u>110,157</u>
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	<u><u>160,000</u></u>	<u><u>77,494</u></u>	<u><u>110,215</u></u>

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
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FUND: 131 GOLF

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	903,757	635,633	795,088
1120 Overtime	4,000	659	3,033
1130 Temporary Salaries and Wages	469,700	207,148	221,553
1140 Part-Time Help	21,051	420	6,481
1245 Sick Leave Payments	0	93,354	0
1250 Vacation Payments	0	4,292	2,084
1310 Pension and Social Security Costs	237,064	186,857	219,221
1320 Employee Medical and Dental Insurance	163,670	156,471	144,728
1330 Workmen's Compensation Insurance	0	11,410	10,713
Salaries Total	1,799,242	1,296,244	1,402,901
Supplies			
2100 Office Supplies, Books and Subscriptions	2,980	786	184
2200 Operating Supplies	29,880	20,248	9,759
2300 Fuel and Lubricants	35,850	26,957	20,135
2400 Equipment Parts	32,340	773	11,908
2500 Grounds Maintenance Supplies	292,130	330,899	117,729
2600 Building and Other Maintenance Supplies	20,470	10,743	10,260
2700 Small Tools and Minor Equipment	87,160	74,509	18,777
2800 Purchases for Resale	255,200	111,448	110,403
2801 Sales Tax	0	(345)	3,828
Supplies Total	756,010	576,018	302,983
Services			
3100 Professional Services	710,575	546,501	258,328
3300 Insurance Services and Premiums	13,550	13,981	8,224
3400 Utilities	164,640	88,191	87,633
3500 Rents and Leases	204,222	77,896	103,031
3600 Structural/Grounds Repair and Maintenance Services	26,600	12,365	7,512
3800 Equipment Repair and Maintenance Services	36,011	14,678	13,634
3900 Other Services and Charges	18,491	13,956	15,282
3903 Training and Development	10,880	1,013	905
Services Total	1,184,969	768,581	494,549
Capital			
4200 Operational Improvements and Structures	140,000	0	11,360
4300 Machinery and Equipment	210,200	0	0
4400 Golf Course Improvements	0	0	879
Capital Total	350,200	0	12,239
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	4,090,421	2,640,843	2,212,672

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
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FUND: 154 DUNHAM WETLAND BANK PROGRAM

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	0	0	70,639
1120 Overtime	0	0	20
1320 Employee Medical and Dental Insurance	0	0	24,121
Salaries Total	<u>0</u>	<u>0</u>	<u>94,780</u>
Supplies			
2200 Operating Supplies	0	5,218	0
2500 Grounds Maintenance Supplies	0	28,743	100,507
Supplies Total	<u>0</u>	<u>33,961</u>	<u>100,507</u>
Services			
3100 Professional Services	0	7,331	39,824
3500 Rents and Leases	0	5,581	0
3900 Other Services and Charges	0	0	5,000
Services Total	<u>0</u>	<u>12,912</u>	<u>44,824</u>
Capital			
	<u> </u>	<u> </u>	<u> </u>
Planning Recreational			
	<u> </u>	<u> </u>	<u> </u>
Planning Conserv & Water Mgmt Impr			
	<u> </u>	<u> </u>	<u> </u>
Landfill			
	<u> </u>	<u> </u>	<u> </u>
Miscellaneous			
	<u> </u>	<u> </u>	<u> </u>
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE APPROPRIATION TOTAL	<u><u>0</u></u>	<u><u>46,873</u></u>	<u><u>240,111</u></u>

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
2019 Budget Request Line Detail**

FUND: 156 WETLAND/AQUATIC & RIPARIAN PROG

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	162,922	107,467	48,783
1120 Overtime	0	200	134
1130 Temporary Salaries and Wages	46,080	0	0
1250 Vacation Payments	0	1,168	0
1320 Employee Medical and Dental Insurance	50,360	36,109	24,121
Salaries Total	259,362	144,944	73,038
Supplies			
2200 Operating Supplies	2,000	0	0
2500 Grounds Maintenance Supplies	25,000	0	0
2700 Small Tools and Minor Equipment	2,000	0	109
Supplies Total	29,000	0	109
Services			
3100 Professional Services	4,552,212	47,009	561,440
3900 Other Services and Charges	0	0	12,080
Services Total	4,552,212	47,009	573,520
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	4,840,574	191,953	646,667

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
2019 Budget Request Line Detail**

FUND: 215 CONSTRUCTION & DEVELOPMENT

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	458,092	0	0
1130 Temporary Salaries and Wages	9,600	0	0
1320 Employee Medical and Dental Insurance	75,540	0	0
Salaries Total	543,232	0	0
Supplies			
2100 Office Supplies, Books and Subscriptions	1,950	0	0
2200 Operating Supplies	1,750	0	0
2600 Building and Other Maintenance Supplies	775	0	0
2700 Small Tools and Minor Equipment	500	0	0
Supplies Total	4,975	0	0
Services			
3100 Professional Services	25,000	0	0
3400 Utilities	1,900	0	0
3800 Equipment Repair and Maintenance Services	750	0	0
3900 Other Services and Charges	4,982	0	0
3903 Training and Development	17,000	0	0
Services Total	49,632	0	0
Capital			
Planning Recreational			
5232 Roads & Parking Lots - Pratt's Wayne Woods	387,500	0	0
5341 Structures - Willowbrook	62,000	0	0
5452 Trails - District Wide	775,000	0	0
5454 Other Improvements - District Wide	719,261	0	0
5774 Roads & Parking Lots - St. James Farm	80,000	0	0
Planning Recreational Total	2,023,761	0	0
Planning Conserv & Water Mgmt Impr			
6450 Water Management - District Wide	100,000	0	0
Planning Conserv & Water Mgmt Impr Total	100,000	0	0
Landfill			
Miscellaneous			
9000/9400 Contingency and Reserves	875,500	0	0
Miscellaneous Total	875,500	0	0
EXPENDITURE APPROPRIATION TOTAL	3,597,100	0	0

Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
2019 Budget Request Line Detail

FUND: 300 DEBT SERVICE

	CY 2019 BUDGET	FY 2016/2017 ACTUAL	FY 2015/2016 ACTUAL
EXPENDITURES			
Salaries			
Supplies			
Services			
Capital			
Planning Recreational			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
9101 Bond Principal	7,721,129	14,515,392	14,292,408
9102 Interest on Bonds	14,595,821	13,243,842	12,873,341
9103 Fiscal Agent Fees	2,250	3,225	2,650
Miscellaneous Total	<u>22,319,200</u>	<u>27,762,459</u>	<u>27,168,399</u>
EXPENDITURE APPROPRIATION TOTAL	<u>22,319,200</u>	<u>27,762,459</u>	<u>27,168,399</u>

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
2019 Budget Request Line Detail**

FUND: 500 CAPITAL IMPROV REPAIR & REPLACE

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
EXPENDITURES			
Salaries			
Supplies			
Services			
3100 Professional Services	98,300	94,200	0
Services Total	<u>98,300</u>	<u>94,200</u>	<u>0</u>
Capital			
4200 Operational Improvements and Structures	1,317,000	350	0
4300 Machinery and Equipment	1,774,100	1,107,514	1,554,876
Capital Total	<u>3,091,100</u>	<u>1,107,864</u>	<u>1,554,876</u>
Planning Recreational			
5021 Structures - Blackwell	0	0	288,904
5072 Trails - Danada	0	0	39,765
5121 Structures - Fullersburg Woods	0	64,000	0
5171 Structures - Hidden Lake	0	54,972	83,750
5302 Trails - West Branch	112,321	137,679	0
5332 Trails - West Dupage Woods	11,592	0	0
5352 Trails - Winfield Mounds	45,980	0	0
5452 Trails - District Wide	30,000	0	9,187
5454 Other Improvements - District Wide	0	0	904
5603 Grounds Restoration - Oldfield Oaks	0	371,568	0
5752 Trails - Dunham Woods	515,000	0	0
5754 Roads & Parking Lots - Dunham	0	20,268	44,377
Planning Recreational Total	<u>714,893</u>	<u>648,487</u>	<u>466,887</u>
Planning Conserv & Water Mgmt Impr			
6263 Water Mgmt - Timber Ridge	224,000	0	0
Planning Conserv & Water Mgmt Impr Total	<u>224,000</u>	<u>0</u>	<u>0</u>
Landfill			
Miscellaneous			
9000/9400 Contingency and Reserves	0	14,479	0
Miscellaneous Total	<u>0</u>	<u>14,479</u>	<u>0</u>
EXPENDITURE APPROPRIATION TOTAL	<u><u>4,128,293</u></u>	<u><u>1,865,030</u></u>	<u><u>2,021,763</u></u>

**Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
2019 Budget Request Line Detail**

FUND: 510 OAK MEADOWS
IMPROVEMENT PROJECT

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
EXPENDITURES			
Salaries			
Supplies			
Services			
3100 Professional Services	50,918	175,649	175,071
Services Total	<u>50,918</u>	<u>175,649</u>	<u>175,071</u>
Capital			
4200 Operational Improvements and Structures	11,000	40,053	138,338
4400 Golf Course Improvements	80,700	2,968,292	2,646,869
Capital Total	<u>91,700</u>	<u>3,008,345</u>	<u>2,785,207</u>
Planning Recreational			
5391 Structures - Oak Meadows	12,000,000	0	0
5392 Trails, Roads, Parking Lots - Oak Meadows	0	127,414	0
5393 Grounds Restoration - Oak Meadows	47,320	2,024,526	1,955,164
Planning Recreational Total	<u>12,047,320</u>	<u>2,151,940</u>	<u>1,955,164</u>
Planning Conserv & Water Mgmt Impr			
6390 Water Mgmt - Oak Meadows	690,600	2,325,236	1,955,164
Planning Conserv & Water Mgmt Impr Total	<u>690,600</u>	<u>2,325,236</u>	<u>1,955,164</u>
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	<u><u>12,880,538</u></u>	<u><u>7,661,170</u></u>	<u><u>6,870,606</u></u>

Forest Preserve DuPage County
Exhibit "B" to Ordinance #18-344
2019 Budget Request Line Detail

FUND: 520 FLEET BUILDING CONSTRUCTION

	CY 2019 BUDGET	FY 2016/2017 ACTUAL	FY 2015/2016 ACTUAL
EXPENDITURES			
Salaries			
Supplies			
Services			
Capital			
Planning Recreational			
5021 Structures - Blackwell	50,000	968,713	0
Planning Recreational Total	50,000	968,713	0
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	50,000	968,713	0


STATE OF ILLINOIS)
)SS
COUNTY OF DU PAGE)

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

ORDINANCE #18-344

PASSED BY THE BOARD OF COMMISSIONERS AT A MEETING HELD AT THE
DISTRICT HEADQUARTERS, 3 SOUTH 580 NAPERVILLE ROAD,
WHEATON, ILLINOIS, ON THE 18TH DAY OF DECEMBER A.D., 2018.

GIVEN UNDER MY HAND AND OFFICIAL SEAL AT WHEATON,
ILLINOIS, THIS 18TH DAY OF DECEMBER A.D., 2018.



SECRETARY
FOREST PRESERVE COMMISSION
DU PAGE COUNTY, ILLINOIS

RESOLUTION NO. 18-346

A RESOLUTION SPECIFICALLY IDENTIFYING AUTHORIZATION OF VEHICLE AND
EQUIPMENT PURCHASES AS SET FORTH IN ORDINANCE NO. 18-344 FOR THE
CALENDAR YEAR 2019

WHEREAS, the Annual Appropriation Ordinance No. 18-344 for the Forest Preserve District of DuPage County for the Calendar Year 2019 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. 18-344 entitled "Annual Appropriation Ordinance, Forest Preserve District of DuPage County, Illinois, Calendar Year 2019".

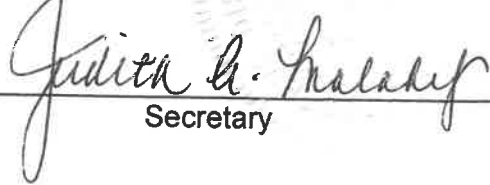
PASSED AND APPROVED by the President and Board of Commissioners of the Forest Preserve District of DuPage County this 18th day of December, 2018.

APPROVED:



President

ATTEST:



Secretary

**Exhibit "A" to Resolution #18-346
CY 2019 Capital Equipment Request Detail**

	Equipment	Total
Fund: 131	Golf Fund	
	Triplex Mower (Green Meadows)	31,000
	Sand Trap Rake (New - Maple Meadows)	11,500
	Beverage Cart (Maple Meadows)	13,000
	Compact Tractor (Maple Meadows)	34,000
	Triplex Mower (The Preserve Oak Meadows)	31,000
	300 Gallon Sprayer (The Preserve at Oak Meadows)	57,500
	Rotary Mower (The Preserve at Oak Meadows)	32,200
	Total	210,200
Fund: 500	Capital Improvement, Repair or Replacement Fund	
	SUV (#375 - HQ Pool)	30,000
	4,000 Gallon Water Trailer (#TR055 - Grounds/Forestry)	50,000
	Class 7 Dump Truck w/Plow & Pre-Wet System (#368 - Grounds/Roads)	130,000
	Road Widener (New - Grounds/Roads)	38,000
	4WD Pickup Truck w/Plow Prep, Cap or Tonneau Cover (#453 - NRM/USRC)	35,000
	Police SUV Equipped (#457 - Law Enforcement)	45,000
	Class 7 Dump Truck w/Barn Style Tailgate (#389 - Grounds/Forestry)	130,000
	Trailer (#TR162 - Grounds/Roads)	15,000
	Mower Deck Attachment (#M0650 - Grounds/Landscape)	6,000
	UTV (#T0168 - Grounds/Trails & Streams)	18,000
	Trailer (New - Churchill Site Operations)	11,000
	Aluminum Trailer (New - Grounds/Roads)	7,000
	Brush Mower Attachment (#M0007 - Grounds/Trails & Streams)	6,500
	Class 5 Dump Truck (#350 - Grounds/Forestry)	70,000
	Tractor Loader (#T0090 - Grounds/Roads)	75,000
	Enclosed Trailer (New - Facilities Mgmt)	10,000
	4WD Pickup Truck w/Plow Package (#464 - Churchill Site Operations)	36,000
	Class 8 Truck (#199 - Grounds/Trails & Streams)	135,000
	SUV (#001 - HQ Pool)	30,000
	4WD Pickup Truck w/Plow Package (#450 - Churchill Site Operations)	36,000
	Skid Steer (#T0211 - Grounds/Trails & Streams)	65,000
	Aluminum Trailer (New - Grounds/Trails & Streams)	7,000
	Trailer (#TR141 - Grounds/Landscape)	18,000
	SUV or Pickup Truck (#341 - Facilities Mgmt)	28,000
	Cargo Van (#354 - Facilities Mgmt)	34,000
	4WD Pickup Truck w/Plow Package (#385 - Facilities Mgmt)	36,000
	Tilt Deck Trailer (#TR104 - Facilities Mgmt)	12,000
	Scissor Lift (New - Facilities Mgmt)	17,000
	4WD Pickup Truck w/Plow Package (#465 - Churchill Site Operations)	36,000
	Police SUV Equipped (#378 - Law Enforcement)	45,000
	Police SUV Equipped (#458 - Law Enforcement)	45,000
	ATV (#T0095 - Law Enforcement)	9,000
	SUV or Pickup Truck (#326 - Planning)	28,000
	Flail Mower (New - Planning)	6,000
	Chipper Truck Topper (#CB023 - Grounds/Forestry)	6,000
	Trailer (#TR140 - Grounds/Forestry)	14,000
	Trailer (#TR165 - NRM/Nursery)	14,000
	Paint Striper (#PS003 - Grounds/Roads)	10,000
	4WD Pickup Truck w/Plow Prep & Lift Gate (#192 - Blackwell Site Operations)	36,000
	Fire Pumper (#P0246 - Churchill Site Operations)	9,600
	Class 4, 4WD Pickup Truck (#198 - NRM/Nursery)	50,000
	Boom Cutter Skid Steer Attachment (#M0005 - Grounds/Trails & Streams)	8,000
	Trailer (#TR182 - Grounds/Trails & Streams)	14,000
	Class 7 Dump Truck w/Plow & Pre-Wet System (#088 - Grounds/Landscape)	130,000
	Trailer (#TR142 - Grounds/Landscape)	12,000
	Harley Rake (New - Grounds/Landscape)	9,000
	SUV or Pickup Truck (#325 - NRM/Ecology)	27,000
	Alternative Fuel Conversions (13)	100,000
	4WD Pickup Truck w/Plow Prep (#334 - NRM/Ecology)	35,000
	Total	1,774,100
	Grand Total	1,984,300

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 #18-346

PASSED BY THE BOARD OF COMMISSIONERS AT A MEETING HELD AT THE
DISTRICT HEADQUARTERS, 3 SOUTH 580 NAPERVILLE ROAD,
WHEATON, ILLINOIS, ON THE 18TH DAY OF DECEMBER A.D., 2018.

GIVEN UNDER MY HAND AND OFFICIAL SEAL AT WHEATON,
ILLINOIS, THIS 18TH DAY OF DECEMBER A.D., 2018.



SECRETARY
FOREST PRESERVE COMMISSION
DU PAGE COUNTY, ILLINOIS

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2019 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	31,000	0	31,000
MMD Maple Meadows Golf Maintenance	11,500	47,000	58,500
OMD The Preserve at Oak Meadows Golf Maintenance	0	120,700	120,700
131 Fund Total	42,500	167,700	210,200
500 Capital Improvement, Repair or Replacement Fund			
J01 Fleet Management	105,000	1,669,100	1,774,100
500 Fund Total	105,000	1,669,100	1,774,100
ALL FUNDS TOTAL	147,500	1,836,800	1,984,300

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2019 BUDGET

Capitol Equipment Request Detail

					New	Replace	Total
Fund:	131	Business Enterprises					
Agency:	GMD	Green Meadows Golf Maintenance Operations					
4300	Equipment						
	Triplex Mower				31,000	0	31,000
		GMD	Agency Total		31,000	0	31,000
Agency:	MMD	Maple Meadows Golf Maintenance Operations					
4300	Equipment						
	Sand Trap Rake				11,500	0	11,500
	Beverage Cart				0	13,000	13,000
	Compact Tractor				0	34,000	34,000
		MMD	Agency Total		11,500	47,000	58,500
Agency:	OMD	The Preserve at Oak Meadows Golf Maintenance Operations					
4300	Equipment						
	Triplex Mower				0	31,000	31,000
	300 Gallon Sprayer				0	57,500	57,500
	Rotary Mower				0	32,200	32,200
		OMD	Agency Total		0	120,700	120,700
		131	Fund Total		42,500	167,700	210,200
Fund:	500	Capital Improvement, Repair or Replacement Fund					
Agency:	J01	Fleet Management					
4300	Equipment						
	SUV (#375 - HQ Pool)				0	30,000	30,000
	4,000 Gallon Water Trailer (#TR055 - Grounds/Forestry)				0	50,000	50,000
	Class 7 Dump Truck w/Plow & Pre-Wet System (#368 - Grounds/Roads)				0	130,000	130,000
	Road Widener (New - Grounds/Roads)				38,000	0	38,000
	4WD Pickup Truck w/Plow Prep, Cap or Tonneau Cover (#453 - NRM/USRC)				0	35,000	35,000
	Police SUV Equipped (#457 - Law Enforcement)				0	45,000	45,000
	Class 7 Dump Truck w/Barn Style Tailgate (#389 - Grounds/Forestry)				0	130,000	130,000
	Trailer (#TR162 - Grounds/Roads)				0	15,000	15,000
	Mower Deck Attachment (#M0650 - Grounds/Landscape)				0	6,000	6,000
	UTV (#T0168 - Grounds/Trails & Streams)				0	18,000	18,000
	Trailer (New - Churchill Site Operations)				11,000	0	11,000
	Aluminum Trailer (New - Grounds/Roads)				7,000	0	7,000
	Brush Mower Attachment (#M0007 - Grounds/Trails & Streams)				0	6,500	6,500
	Class 5 Dump Truck (#350 - Grounds/Forestry)				0	70,000	70,000
	Tractor Loader (#T0090 - Grounds/Roads)				0	75,000	75,000
	Enclosed Trailer (New - Facilities Mgmt)				10,000	0	10,000
	4WD Pickup Truck w/Plow Package (#464 - Churchill Site Operations)				0	36,000	36,000
	Class 8 Truck (#199 - Grounds/Trails & Streams)				0	135,000	135,000
	SUV (#001 - HQ Pool)				0	30,000	30,000
	4WD Pickup Truck w/Plow Package (#450 - Churchill Site Operations)				0	36,000	36,000
	Skid Steer (#T0211 - Grounds/Trails & Streams)				0	65,000	65,000
	Aluminum Trailer (New - Grounds/Trails & Streams)				7,000	0	7,000
	Trailer (#TR141 - Grounds/Landscape)				0	18,000	18,000
	SUV or Pickup Truck (#341 - Facilities Mgmt)				0	28,000	28,000
	Cargo Van (#354 - Facilities Mgmt)				0	34,000	34,000
	4WD Pickup Truck w/Plow Package (#385 - Facilities Mgmt)				0	36,000	36,000
	Tilt Deck Trailer (#TR104 - Facilities Mgmt)				0	12,000	12,000
	Scissor Lift (New - Facilities Mgmt)				17,000	0	17,000

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2019 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.)				
	4WD Pickup Truck w/Plow Package (#465 - Churchill Site Operations)		0	36,000	36,000
	Police SUV Equipped (#378 - Law Enforcement)		0	45,000	45,000
	Police SUV Equipped (#458 - Law Enforcement)		0	45,000	45,000
	ATV (#T0095 - Law Enforcement)		0	9,000	9,000
	SUV or Pickup Truck (#326 - Planning)		0	28,000	28,000
	Flail Mower (New - Planning)		6,000	0	6,000
	Chipper Truck Topper (#CB023 - Grounds/Forestry)		0	6,000	6,000
	Trailer (#TR140 - Grounds/Forestry)		0	14,000	14,000
	Trailer (#TR165 - NRM/Nursery)		0	14,000	14,000
	Paint Striper (#PS003 - Grounds/Roads)		0	10,000	10,000
	4WD Pickup Truck w/Plow Prep & Lift Gate (#192 - Blackwell Site Operations)		0	36,000	36,000
	Fire Pumper (#P0246 - Churchill Site Operations)		0	9,600	9,600
	Class 4, 4WD Pickup Truck (#198 - NRM/Nursery)		0	50,000	50,000
	Boom Cutter Skid Steer Attachment (#M0005 - Grounds/Trails & Streams)		0	8,000	8,000
	Trailer (#TR182 - Grounds/Trails & Streams)		0	14,000	14,000
	Class 7 Dump Truck w/Plow & Pre-Wet System (#088 - Grounds/Landscape)		0	130,000	130,000
	Trailer (#TR142 - Grounds/Landscape)		0	12,000	12,000
	Harley Rake (New - Grounds/Landscape)		9,000	0	9,000
	SUV or Pickup Truck (#325 - NRM/Ecology)		0	27,000	27,000
	Alternative Fuel Conversions (13)		0	100,000	100,000
	4WD Pickup Truck w/Plow Prep (#334 - NRM/Ecology)		0	35,000	35,000
	J01	Agency Total	105,000	1,669,100	1,774,100
	500	Fund Total	105,000	1,669,100	1,774,100

RESOLUTION NO. 18-345

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 2019 AND TO PLACE IT ON FILE WITH THE COUNTY CLERK'S OFFICE OF DU PAGE COUNTY, ILLINOIS

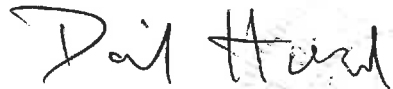
WHEREAS, the Treasurer, in the capacity of chief fiscal officer for the Forest Preserve District of DuPage County, is required to file an estimate of revenues, by source, that are anticipated to be received by the Forest Preserve District for Calendar Year 2019 and,

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 18th day of December, 2018.

APPROVED:



President

ATTEST:



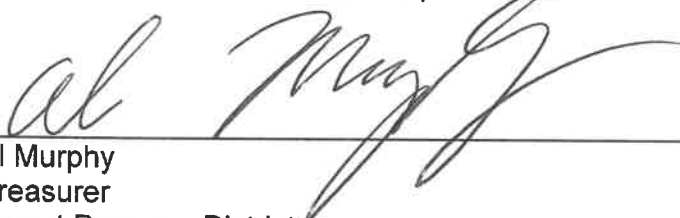
Secretary

EXHIBIT "A" TO
RESOLUTION NO. 18-345

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

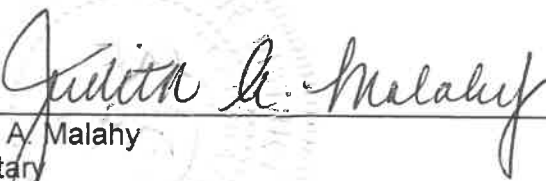
FOR THE CALENDAR YEAR 2019

I, Al Murphy, duly appointed Treasurer of the Forest Preserve District of DuPage County, Illinois, hereby certify that the estimated revenue, by sources, for the Forest Preserve District of DuPage County, Illinois, for the Calendar Year 2019 totals \$88,940,909 which is summarized in Exhibit "1" and detailed in Exhibit "2", both of which are attached hereto and made a part hereof.



Al Murphy
Treasurer
Forest Preserve District
Of DuPage County, Illinois

December 18, 2018
Date



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

December 18, 2018
Date

Forest Preserve DuPage County
Exhibit #1 to Resolution 18-345
Treasurer's Certificate Revenue Summary
All Funds
2019

	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
Taxes										
Property Taxes	50,801,950	28,485,000	0	0	0	0	22,316,950	0	0	0
Non-Property Taxes	1,159,932	1,159,932	0	0	0	0	0	0	0	0
	<u>51,961,882</u>	<u>29,644,932</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>22,316,950</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fees & Permits										
Permits	546,710	546,710	0	0	0	0	0	0	0	0
Other Fees	384,414	384,414	0	0	0	0	0	0	0	0
Sales and Service Fees	4,341,200	347,800	0	3,993,400	0	0	0	0	0	0
	<u>5,272,324</u>	<u>1,278,924</u>	<u>0</u>	<u>3,993,400</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Intergovernmental Revenues										
Grants and Reimbursements	6,105,717	1,409,505	0	0	0	4,696,212	0	0	0	0
	<u>6,105,717</u>	<u>1,409,505</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,696,212</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Income										
Cropland Conversions	73,875	73,875	0	0	0	0	0	0	0	0
Easement Fees and Defaults	470,000	470,000	0	0	0	0	0	0	0	0
Court Fines	77,737	77,737	0	0	0	0	0	0	0	0
Investment Income	5,952,500	280,000	5,491,000	25,000	29,000	32,000	38,500	31,000	17,000	9,000
Rents and Royalties	88,120	77,720	10,400	0	0	0	0	0	0	0
Private Sector Support	335,000	0	0	0	335,000	0	0	0	0	0
Other	562,856	286,356	0	126,500	0	0	0	150,000	0	0
	<u>7,560,088</u>	<u>1,265,688</u>	<u>5,501,400</u>	<u>151,500</u>	<u>364,000</u>	<u>32,000</u>	<u>38,500</u>	<u>181,000</u>	<u>17,000</u>	<u>9,000</u>
Revenue Total	70,900,011	33,599,049	5,501,400	4,144,900	364,000	4,728,212	22,355,450	181,000	17,000	9,000
Transfers and Fund Balance	18,040,898	3,563,289	(2,031,855)	(54,479)	(364,000)	112,362	(36,250)	3,947,293	12,863,538	41,000
TOTAL SOURCES OF FUNDS	88,940,909	37,162,338	3,469,545	4,090,421	0	4,840,574	22,319,200	4,128,293	12,880,538	50,000

Forest Preserve DuPage County
Exhibit #1 to Resolution #18-345
Treasurer's Certificate Revenue Summary
Tax Supported Funds
2019

	Tax Supported Funds Total	General 010	Liability 020	IL Municipal Retirement 030	Social Security 035	Audit 040	Zoological 050	Construction & Development 215
<i>Taxes</i>								
Property Taxes	28,485,000	21,465,000	350,000	2,520,000	1,350,000	0	900,000	1,900,000
Non-Property Taxes	1,159,932	798,100	36,500	42,144	43,688	0	41,900	197,600
	<u>29,644,932</u>	<u>22,263,100</u>	<u>386,500</u>	<u>2,562,144</u>	<u>1,393,688</u>	<u>0</u>	<u>941,900</u>	<u>2,097,600</u>
<i>Fees & Permits</i>								
Permits	546,710	546,710	0	0	0	0	0	0
Other Fees	384,414	360,214	0	0	0	0	24,200	0
Sales and Service Fees	347,800	327,800	0	0	0	0	20,000	0
	<u>1,278,924</u>	<u>1,234,724</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>44,200</u>	<u>0</u>
<i>Intergovernmental Revenues</i>								
Grants and Reimbursements	1,409,505	74,005	0	0	0	0	0	1,335,500
	<u>1,409,505</u>	<u>74,005</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,335,500</u>
<i>Other Income</i>								
Cropland Conversions	73,875	73,875	0	0	0	0	0	0
Easement Fees and Defaults	470,000	470,000	0	0	0	0	0	0
Court Fines	77,737	77,737	0	0	0	0	0	0
Investment Income	280,000	175,000	24,000	26,000	16,000	1,000	16,000	22,000
Rents and Royalties	77,720	77,720	0	0	0	0	0	0
Other	286,356	113,856	0	0	0	0	110,500	62,000
	<u>1,265,688</u>	<u>988,188</u>	<u>24,000</u>	<u>26,000</u>	<u>16,000</u>	<u>1,000</u>	<u>126,500</u>	<u>84,000</u>
<i>Revenue Total</i>	33,599,049	24,560,017	410,500	2,588,144	1,409,688	1,000	1,112,600	3,517,100
Transfers and Fund Balance	3,563,289	3,377,950	239,500	(180,445)	(782)	39,000	8,066	80,000
<i>TOTAL SOURCES OF FUNDS</i>	<u>37,162,338</u>	<u>27,937,967</u>	<u>650,000</u>	<u>2,407,699</u>	<u>1,408,906</u>	<u>40,000</u>	<u>1,120,666</u>	<u>3,597,100</u>

**Forest Preserve DuPage County
Exhibit #1 to Resolution #18-345
Treasurer's Certificate Revenue Summary
Landfill Funds
2019**

	Landfill Funds Total	Environmental Responsibility 070	District-Wide Environmental 075	Mallard Lake Landfill Expense 080	Mallard Lake Non-Landfill Improvement 081	Greene Valley Landfill Expense 085	Greene Valley Non-Landfill Improvement 086
Other Income							
Investment Income	5,491,000	49,000	1,692,000	2,059,000	5,000	1,684,000	2,000
Rents and Royalties	10,400	0	0	0	0	0	10,400
Revenue Total	5,501,400	49,000	1,692,000	2,059,000	5,000	1,684,000	12,400
Transfers and Fund Balance	(2,031,855)	(49,000)	1,328,845	(1,770,300)	(5,000)	(1,524,000)	(12,400)
TOTAL SOURCES OF FUNDS	3,469,545	0	3,020,845	288,700	0	160,000	0

**Forest Preserve DuPage County
Exhibit #2 to Resolution #18-345
Treasurer's Certificate Revenue Summary
2019**

FUND: ALL FUNDS

	CY 2019 BUDGET	FY 2016/2017 ACTUAL	FY 2015/2016 ACTUAL
REVENUES			
Taxes			
1100 Current Levy	50,801,950	53,026,892	52,856,073
1110 Prior Levies	0	37,256	5,597
1130 Other Property Taxes	0	19,480	10,291
1200 Personal Property Replacement Tax	1,159,932	1,369,619	970,058
Taxes Total	51,961,882	54,453,247	53,842,018
Fees & Permits			
2100 Picnic	61,700	63,410	77,620
2110 Camping	81,765	77,675	84,445
2120 Special Use	47,995	44,960	58,911
2151 Model Aircraft	8,000	7,628	8,350
2160 Other/Add-ons (Tents, Grills, etc.)	9,800	11,905	3,258
2500 Boat (Annual & Daily)	36,300	26,040	31,482
2510 Replacement/Amended Permits (Any Type)	1,150	640	915
2710 Dog (Annual & Daily)	300,000	268,006	247,642
2715 Tubing/Snow Shoes Rental	9,550	4,050	1,197
2720 Firewood	10,265	6,880	7,335
2725 Other Fees	3,600	3,605	4,295
2730 Cash Over and Short	0	0	100
2740 Educational Programs	133,020	138,543	113,901
2745 Equestrian Program	79,970	78,741	79,622
2755 Hayrides	22,384	25,463	11,339
2760 Student Insurance Fee	0	0	280
2765 Participation Fees	125,625	124,042	118,990
2841 Facilities Rental	99,670	91,860	131,470
2845 Food	192,000	112,491	121,636
2846 Non-Alcoholic Beverages	90,500	35,422	40,782
2847 Beer/Wine	301,500	149,236	154,034
2848 Liquor	73,000	35,742	34,472
2849 Other	149,700	132,496	113,571
2850 Cash Over & Short	0	(236)	510
2855 Boats Rentals	100,580	110,430	101,370
2861 Greens Fees	2,380,000	1,091,411	1,138,441
2862 Equipment Rental Fees	792,100	384,902	388,543
2864 Pro Shop Sales	127,500	48,076	48,166
2866 Residential Cards	12,400	11,747	12,233
2867 Service Charge	22,250	17,607	21,127
Fees & Permits Total	5,272,324	3,102,773	3,156,036
Intergovernmental Revenues			
3310 State	4,935,087	117,195	603,952
3320 Local	372,000	1,127,703	3,241,177
3330 Federal	787,425	0	68,292
3400 Other	11,205	1,793	5,065
Intergovernmental Revenues Total	6,105,717	1,246,691	3,918,487
Other Income			
4100 Cropland Conversions	73,875	84,274	45,230
4200 Easement Fees & Defaults	470,000	651,165	638,992
4300 Court Fines	77,737	65,546	93,905
4400 Investment Income	5,952,500	(5,546,341)	15,364,863
4505 Landfill Gas Royalties	52,000	262,726	333,035
4531 Guard Residence Maintenance Fees	36,120	32,700	36,300
4850 Private Sector Support	335,000	352,249	341,934
4900 Other Nontaxable	133,646	75,158	104,884
4910 Conservationist Subscriptions	0	10	5
4920 Donations	201,710	194,901	160,920
4922 Sponsorships	1,000	1,375	(404)
6100 Sale of General Fixed Assets	226,000	157,149	165,861
6300 Compensation - Loss of General Fixed Assets	500	242	2,104
Other Income Total	7,560,088	(3,668,848)	17,287,629

**Forest Preserve DuPage County
Exhibit #2 to Resolution #18-345
Treasurer's Certificate Revenue Summary
2019**

FUND: ALL FUNDS

	CY 2019 BUDGET	FY 2016/2017 ACTUAL	FY 2015/2016 ACTUAL
REVENUE TOTAL	<u>70,900,011</u>	<u>55,133,863</u>	<u>78,204,170</u>
Transfers and Fund Balance	<u>18,040,898</u>	<u>19,020,791</u>	<u>(934,558)</u>
TOTAL SOURCES OF FUNDS	<u>88,940,909</u>	<u>74,154,653</u>	<u>77,269,611</u>

**Forest Preserve DuPage County
Exhibit #2 to Resolution #18-345
Treasurer's Certificate Revenue Summary
2019**

FUND: 010 GENERAL FUND

	CY 2019 BUDGET	FY 2016/2017 ACTUAL	FY 2015/2016 ACTUAL
REVENUES			
Taxes			
1100 Current Levy	21,465,000	19,377,975	19,336,018
1110 Prior Levies	0	15,539	1,959
1130 Other Property Taxes	0	5,254	3,867
1200 Personal Property Replacement Tax	798,100	1,168,938	805,122
Taxes Total	22,263,100	20,567,707	20,146,966
Fees & Permits			
2100 Picnic	61,700	63,410	77,620
2110 Camping	81,765	77,675	84,445
2120 Special Use	47,995	44,960	58,911
2151 Model Aircraft	8,000	7,628	8,350
2160 Other/Add-ons (Tents, Grills, etc.)	9,800	11,905	3,258
2500 Boat (Annual & Daily)	36,300	26,040	31,482
2510 Replacement/Amended Permits (Any Type)	1,150	640	915
2710 Dog (Annual & Daily)	300,000	268,006	247,642
2715 Tubing/Snow Shoes Rental	9,550	4,050	1,197
2720 Firewood	10,265	6,880	7,335
2725 Other Fees	3,600	3,605	4,295
2730 Cash Over and Short	0	0	118
2740 Educational Programs	108,820	109,339	97,421
2745 Equestrian Program	79,970	78,741	79,622
2755 Hayrides	22,384	25,463	11,339
2760 Student Insurance Fee	0	0	280
2765 Participation Fees	125,625	124,042	118,990
2841 Facilities Rental	99,420	91,760	131,420
2849 Other	125,700	110,423	91,843
2850 Cash Over & Short	0	(297)	(37)
2855 Boats Rentals	100,580	110,430	101,370
2862 Equipment Rental Fees	2,100	2,491	1,934
Fees & Permits Total	1,234,724	1,167,192	1,159,749
Intergovernmental Revenues			
3310 State	60,875	11,656	18,000
3320 Local	0	73,622	49,645
3330 Federal	1,925	0	7,800
3400 Other	11,205	0	5,065
Intergovernmental Revenues Total	74,005	85,278	80,510
Other Income			
4100 Cropland Conversions	73,875	84,274	45,230
4200 Easement Fees & Defaults	470,000	651,165	638,992
4300 Court Fines	77,737	65,546	93,905
4400 Investment Income	175,000	(108,445)	102,216
4505 Landfill Gas Royalties	41,600	210,181	266,428
4531 Guard Residence Maintenance Fees	36,120	32,700	36,300
4900 Other Nontaxable	83,646	75,158	98,426
4910 Conservationist Subscriptions	0	10	5
4920 Donations	30,210	93,825	60,371
4922 Sponsorships	0	0	(2,000)
6300 Compensation - Loss of General Fixed Assets	0	0	1,380
Other Income Total	988,188	1,104,411	1,341,252
REVENUE TOTAL	24,560,017	22,924,588	22,728,478
Transfers and Fund Balance	3,377,950	3,348,625	2,654,849
TOTAL SOURCES OF FUNDS	27,937,967	26,273,213	25,383,328

**Forest Preserve DuPage County
Exhibit #2 to Resolution #18-345
Treasurer's Certificate Revenue Summary
2019**

FUND: 020 LIABILITY INSURANCE

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
REVENUES			
Taxes			
1100 Current Levy	350,000	811,594	777,165
1110 Prior Levies	0	633	74
1130 Other Property Taxes	0	219	155
1200 Personal Property Replacement Tax	36,500	53,491	36,843
Taxes Total	386,500	865,938	814,237
Fees & Permits			
Intergovernmental Revenues			
Other Income			
4400 Investment Income	24,000	(4,218)	19,184
Other Income Total	24,000	(4,218)	19,184
REVENUE TOTAL	410,500	861,720	833,421
Transfers and Fund Balance	239,500	(192,157)	(158,498)
TOTAL SOURCES OF FUNDS	650,000	669,563	674,923

**Forest Preserve DuPage County
Exhibit #2 to Resolution #18-345
Treasurer's Certificate Revenue Summary
2019**

FUND: 030 IL MUNICIPAL
RETIREMENT FUND

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
REVENUES			
Taxes			
1100 Current Levy	2,520,000	2,468,626	2,526,083
1110 Prior Levies	0	2,014	257
1130 Other Property Taxes	0	667	503
1200 Personal Property Replacement Tax	42,144	42,144	42,144
Taxes Total	<u>2,562,144</u>	<u>2,513,452</u>	<u>2,568,987</u>
Fees & Permits			
Intergovernmental Revenues			
Other Income			
4400 Investment Income	26,000	(10,317)	28,502
Other Income Total	<u>26,000</u>	<u>(10,317)</u>	<u>28,502</u>
REVENUE TOTAL	<u>2,588,144</u>	<u>2,503,134</u>	<u>2,597,489</u>
Transfers and Fund Balance	(180,445)	(45,336)	6,025,434
TOTAL SOURCES OF FUNDS	<u>2,407,699</u>	<u>2,457,798</u>	<u>8,622,923</u>

**Forest Preserve DuPage County
Exhibit #2 to Resolution #18-345
Treasurer's Certificate Revenue Summary
2019**

FUND: 035 SOCIAL SECURITY TAX

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
REVENUES			
Taxes			
1100 Current Levy	1,350,000	1,386,560	1,457,789
1110 Prior Levies	0	1,152	142
1130 Other Property Taxes	0	375	290
1200 Personal Property Replacement Tax	43,688	43,688	43,688
Taxes Total	<u>1,393,688</u>	<u>1,431,774</u>	<u>1,501,908</u>
Fees & Permits			
Intergovernmental Revenues			
Other Income			
4400 Investment Income	16,000	(40)	9,480
Other Income Total	<u>16,000</u>	<u>(40)</u>	<u>9,480</u>
REVENUE TOTAL	<u>1,409,688</u>	<u>1,431,734</u>	<u>1,511,388</u>
Transfers and Fund Balance	(782)	(96,082)	(194,189)
TOTAL SOURCES OF FUNDS	<u>1,408,906</u>	<u>1,335,652</u>	<u>1,317,199</u>

**Forest Preserve DuPage County
Exhibit #2 to Resolution #18-345
Treasurer's Certificate Revenue Summary
2019**

FUND: 040 AUDIT

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
REVENUES			
Taxes			
1100 Current Levy	0	67,702	64,899
1110 Prior Levies	0	12	12
Taxes Total	<u>0</u>	<u>67,715</u>	<u>64,910</u>
Fees & Permits	<u></u>	<u></u>	<u></u>
Intergovernmental Revenues	<u></u>	<u></u>	<u></u>
Other Income			
4400 Investment Income	1,000	203	259
Other Income Total	<u>1,000</u>	<u>203</u>	<u>259</u>
REVENUE TOTAL	<u>1,000</u>	<u>67,917</u>	<u>65,169</u>
Transfers and Fund Balance	39,000	(35,917)	(28,569)
TOTAL SOURCES OF FUNDS	<u>40,000</u>	<u>32,000</u>	<u>36,600</u>

**Forest Preserve DuPage County
Exhibit #2 to Resolution #18-345
Treasurer's Certificate Revenue Summary
2019**

FUND: 050 ZOOLOGICAL

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
REVENUES			
Taxes			
1100 Current Levy	900,000	913,083	906,799
1110 Prior Levies	0	727	91
1130 Other Property Taxes	0	247	180
1200 Personal Property Replacement Tax	41,900	61,357	42,261
Taxes Total	941,900	975,414	949,331
Fees & Permits			
2730 Cash Over and Short	0	0	(18)
2740 Educational Programs	24,200	29,204	16,481
2849 Other	20,000	19,068	19,378
2850 Cash Over & Short	0	120	77
Fees & Permits Total	44,200	48,391	35,917
Intergovernmental Revenues			
Other Income			
4400 Investment Income	16,000	(3,306)	15,958
4900 Other Nontaxable	0	0	868
4920 Donations	109,500	101,076	100,550
4922 Sponsorships	1,000	1,375	1,596
Other Income Total	126,500	99,145	118,971
REVENUE TOTAL	1,112,600	1,122,950	1,104,219
Transfers and Fund Balance	8,066	(123,380)	(131,864)
TOTAL SOURCES OF FUNDS	1,120,666	999,570	972,355

**Forest Preserve DuPage County
Exhibit #2 to Resolution #18-345
Treasurer's Certificate Revenue Summary
2019**

FUND: 070
ENVIRONMENTAL
RESPONSIBILITY

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
REVENUES			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
Other Income			
4400 Investment Income	49,000	(49,337)	106,395
Other Income Total	<u>49,000</u>	<u>(49,337)</u>	<u>106,395</u>
REVENUE TOTAL	<u>49,000</u>	<u>(49,337)</u>	<u>106,395</u>
Transfers and Fund Balance	<u>(49,000)</u>	<u>49,337</u>	<u>(106,395)</u>

**Forest Preserve DuPage County
Exhibit #2 to Resolution #18-345
Treasurer's Certificate Revenue Summary
2019**

FUND: 075 DISTRICT-WIDE
ENVIRONMENTAL

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
REVENUES			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
Other Income			
4400 Investment Income	1,692,000	(1,542,823)	4,934,691
Other Income Total	<u>1,692,000</u>	<u>(1,542,823)</u>	<u>4,934,691</u>
REVENUE TOTAL	<u>1,692,000</u>	<u>(1,542,823)</u>	<u>4,934,691</u>
Transfers and Fund Balance	1,328,845	2,695,321	(4,247,168)
TOTAL SOURCES OF FUNDS	<u>3,020,845</u>	<u>1,152,498</u>	<u>687,523</u>

**Forest Preserve DuPage County
Exhibit #2 to Resolution #18-345
Treasurer's Certificate Revenue Summary
2019**

FUND: 080 MALLARD LAKE LANDFILL

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
REVENUES			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
Other Income			
4400 Investment Income	2,059,000	(1,990,605)	5,373,412
Other Income Total	<u>2,059,000</u>	<u>(1,990,605)</u>	<u>5,373,412</u>
REVENUE TOTAL	<u>2,059,000</u>	<u>(1,990,605)</u>	<u>5,373,412</u>
Transfers and Fund Balance	(1,770,300)	2,010,930	(5,348,645)
TOTAL SOURCES OF FUNDS	<u>288,700</u>	<u>20,325</u>	<u>24,767</u>

**Forest Preserve DuPage County
Exhibit #2 to Resolution #18-345
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2019**

FUND: 081 MALLARD LAKE NON-LANDFILL

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
REVENUES			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
3320 Local	0	15,041	0
Intergovernmental Revenues Total	<u>0</u>	<u>15,041</u>	<u>0</u>
Other Income			
4400 Investment Income	5,000	(173)	3,298
4505 Landfill Gas Royalties	0	39,228	43,479
Other Income Total	<u>5,000</u>	<u>39,055</u>	<u>46,777</u>
REVENUE TOTAL	<u>5,000</u>	<u>54,095</u>	<u>46,777</u>
Transfers and Fund Balance	(5,000)	(54,595)	232,782
TOTAL SOURCES OF FUNDS	<u>0</u>	<u>(500)</u>	<u>279,558</u>

**Forest Preserve DuPage County
Exhibit #2 to Resolution #18-345
Treasurer's Certificate Revenue Summary
2019**

FUND: 085 GREENE VALLEY LANDFILL

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
REVENUES			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
Other Income			
4400 Investment Income	1,684,000	(1,720,706)	4,280,556
Other Income Total	<u>1,684,000</u>	<u>(1,720,706)</u>	<u>4,280,556</u>
REVENUE TOTAL	<u>1,684,000</u>	<u>(1,720,706)</u>	<u>4,280,556</u>
Transfers and Fund Balance	(1,524,000)	1,798,199	(4,170,341)
TOTAL SOURCES OF FUNDS	<u>160,000</u>	<u>77,493</u>	<u>110,215</u>

**Forest Preserve DuPage County
Exhibit #2 to Resolution #18-345
Treasurer's Certificate Revenue Summary
2019**

FUND: 086 GREENE VALLEY NON-LANDFILL

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
REVENUES			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
Other Income			
4400 Investment Income	2,000	787	718
4505 Landfill Gas Royalties	10,400	13,318	23,128
Other Income Total	12,400	14,105	23,846
REVENUE TOTAL	12,400	14,105	23,846
Transfers and Fund Balance	(12,400)	(14,105)	(23,846)

**Forest Preserve DuPage County
Exhibit #2 to Resolution #18-345
Treasurer's Certificate Revenue Summary
2019**

FUND: 131 GOLF

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
REVENUES			
Taxes			
Fees & Permits			
2841 Facilities Rental	250	100	50
2845 Food	192,000	112,491	121,636
2846 Non-Alcoholic Beverages	90,500	35,422	40,782
2847 Beer/Wine	301,500	149,236	154,034
2848 Liquor	73,000	35,742	34,472
2849 Other	4,000	3,006	2,350
2850 Cash Over & Short	0	(59)	470
2861 Greens Fees	2,380,000	1,091,411	1,138,441
2862 Equipment Rental Fees	790,000	382,411	386,609
2864 Pro Shop Sales	127,500	48,076	48,166
2866 Residential Cards	12,400	11,747	12,233
2867 Service Charge	22,250	17,607	21,127
Fees & Permits Total	3,993,400	1,887,190	1,960,369
Intergovernmental Revenues			
3400 Other	0	1,793	0
Intergovernmental Revenues Total	0	1,793	0
Other Income			
4400 Investment Income	25,000	7,483	36,240
4900 Other Nontaxable	50,000	0	3,420
6100 Sale of General Fixed Assets	76,000	17,240	8,521
6300 Compensation - Loss of General Fixed Assets	500	242	723
Other Income Total	151,500	24,965	48,905
REVENUE TOTAL	4,144,900	1,913,947	2,009,274
Transfers and Fund Balance	(54,479)	726,896	203,398
TOTAL SOURCES OF FUNDS	4,090,421	2,640,844	2,212,672

**Forest Preserve DuPage County
Exhibit #2 to Resolution #18-345
Treasurer's Certificate Revenue Summary
2019**

FUND: 152 ENDOWMENT

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
REVENUES			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
3320 Local	<u>0</u>	<u>11,740</u>	<u>0</u>
Intergovernmental Revenues Total	<u>0</u>	<u>11,740</u>	<u>0</u>
Other Income			
4400 Investment Income	29,000	5,837	51,873
4850 Private Sector Support	335,000	352,249	341,934
Other Income Total	<u>364,000</u>	<u>358,086</u>	<u>393,807</u>
REVENUE TOTAL	<u>364,000</u>	<u>369,826</u>	<u>393,807</u>
Transfers and Fund Balance	<u>(364,000)</u>	<u>(369,826)</u>	<u>(393,807)</u>

**Forest Preserve DuPage County
Exhibit #2 to Resolution #18-345
Treasurer's Certificate Revenue Summary
2019**

FUND: 154 DUNHAM
WETLAND BANK PROGRAM

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
REVENUES			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
Other Income			
Transfers and Fund Balance	0	46,874	240,112
TOTAL SOURCES OF FUNDS	0	46,874	240,112

**Forest Preserve DuPage County
Exhibit #2 to Resolution #18-345
Treasurer's Certificate Revenue Summary
2019**

FUND: 156
WETLAND/AQUATIC &
RIPARIAN PROG

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
REVENUES			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
3310 State	4,324,212	77,539	562,565
3320 Local	372,000	0	325,934
Intergovernmental Revenues Total	4,696,212	77,539	888,499
Other Income			
4400 Investment Income	32,000	(28,744)	24,147
Other Income Total	32,000	(28,744)	24,147
REVENUE TOTAL	4,728,212	48,795	912,646
Transfers and Fund Balance	112,362	143,158	(265,977)
TOTAL SOURCES OF FUNDS	4,840,574	191,952	646,669

**Forest Preserve DuPage County
Exhibit #2 to Resolution #18-345
Treasurer's Certificate Revenue Summary
2019**

FUND: 215 CONSTRUCTION
& DEVELOPMENT

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
REVENUES			
Taxes			
1100 Current Levy	1,900,000	0	0
1200 Personal Property Replacement Tax	197,600	0	0
Taxes Total	<u>2,097,600</u>	<u>0</u>	<u>0</u>
Fees & Permits			
Intergovernmental Revenues			
3310 State	550,000	0	0
3330 Federal	785,500	0	0
Intergovernmental Revenues Total	<u>1,335,500</u>	<u>0</u>	<u>0</u>
Other Income			
4400 Investment Income	22,000	0	0
4920 Donations	62,000	0	0
Other Income Total	<u>84,000</u>	<u>0</u>	<u>0</u>
REVENUE TOTAL	<u>3,517,100</u>	<u>0</u>	<u>0</u>
Transfers and Fund Balance	80,000	0	0
TOTAL SOURCES OF FUNDS	<u>3,597,100</u>	<u>0</u>	<u>0</u>

**Forest Preserve DuPage County
Exhibit #2 to Resolution #18-345
Treasurer's Certificate Revenue Summary
2019**

FUND: 300 DEBT SERVICE

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
REVENUES			
Taxes			
1100 Current Levy	22,316,950	28,001,351	27,787,321
1110 Prior Levies	0	17,178	3,062
1130 Other Property Taxes	0	12,718	5,297
Taxes Total	<u>22,316,950</u>	<u>28,031,248</u>	<u>27,795,679</u>
Fees & Permits	<u></u>	<u></u>	<u></u>
Intergovernmental Revenues	<u></u>	<u></u>	<u></u>
Other Income			
4400 Investment Income	38,500	(72,359)	169,617
4900 Other Nontaxable	0	0	2,171
Other Income Total	<u>38,500</u>	<u>(72,359)</u>	<u>171,788</u>
REVENUE TOTAL	<u>22,355,450</u>	<u>27,958,889</u>	<u>27,967,467</u>
Transfers and Fund Balance	<u>(36,250)</u>	<u>(196,430)</u>	<u>(799,068)</u>
TOTAL SOURCES OF FUNDS	<u>22,319,200</u>	<u>27,762,459</u>	<u>27,168,399</u>

**Forest Preserve DuPage County
Exhibit #2 to Resolution #18-345
Treasurer's Certificate Revenue Summary
2019**

FUND: 500 CAPITAL
IMPROV REPAIR & REPLACE

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
REVENUES			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
3310 State	0	28,000	23,388
3330 Federal	0	0	60,492
Intergovernmental Revenues Total	0	28,000	83,880
Other Income			
4400 Investment Income	31,000	(1,427)	99,451
6100 Sale of General Fixed Assets	150,000	139,909	157,340
Other Income Total	181,000	138,482	256,791
REVENUE TOTAL	181,000	166,482	340,671
Transfers and Fund Balance	3,947,293	1,698,547	1,681,094
TOTAL SOURCES OF FUNDS	4,128,293	1,865,029	2,021,765

**Forest Preserve DuPage County
Exhibit #2 to Resolution #18-345
Treasurer's Certificate Revenue Summary
2019**

FUND: 510 OAK MEADOWS
IMPROVEMENT PROJECT

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
REVENUES			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
3320 Local	0	1,027,300	2,865,597
Intergovernmental Revenues Total	<u>0</u>	<u>1,027,300</u>	<u>2,865,597</u>
Other Income			
4400 Investment Income	17,000	(44,099)	108,866
Other Income Total	<u>17,000</u>	<u>(44,099)</u>	<u>108,866</u>
REVENUE TOTAL	<u>17,000</u>	<u>983,201</u>	<u>2,974,463</u>
Transfers and Fund Balance	12,863,538	6,677,967	3,896,141
TOTAL SOURCES OF FUNDS	<u>12,880,538</u>	<u>7,661,169</u>	<u>6,870,604</u>

**Forest Preserve DuPage County
Exhibit #2 to Resolution #18-345
Treasurer's Certificate Revenue Summary
2019**

FUND: 520 FLEET BUILDING
CONSTRUCTION

	<u>CY 2019 BUDGET</u>	<u>FY 2016/2017 ACTUAL</u>	<u>FY 2015/2016 ACTUAL</u>
REVENUES			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
Other Income			
4400 Investment Income	9,000	15,950	0
Other Income Total	<u>9,000</u>	<u>15,950</u>	<u>0</u>
REVENUE TOTAL	<u>9,000</u>	<u>15,950</u>	<u>0</u>
Transfers and Fund Balance	<u>41,000</u>	<u>952,763</u>	<u>0</u>
TOTAL SOURCES OF FUNDS	<u>50,000</u>	<u>968,713</u>	<u>0</u>


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 #18-345

PASSED BY THE BOARD OF COMMISSIONERS AT A MEETING HELD AT THE
DISTRICT HEADQUARTERS, 3 SOUTH 580 NAPERVILLE ROAD,
WHEATON, ILLINOIS, ON THE 18TH DAY OF DECEMBER A.D., 2018.

GIVEN UNDER MY HAND AND OFFICIAL SEAL AT WHEATON,
ILLINOIS, THIS 18TH DAY OF DECEMBER A.D., 2018.



SECRETARY
FOREST PRESERVE COMMISSION
DU PAGE COUNTY, ILLINOIS

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

CALENDAR YEAR 2019 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 2019 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 2019 BUDGET

Capital Improvement Request Summary

FUND		STRUCTURES & LAND IMPROV.	PRESERVE & RECREATION	WATER MANAGE	LANDFILL	TOTAL
010	General Fund	86,275	0	0	0	86,275
075	District Wide Environmental Fund	6,000	0	0	1,060,000	1,367,000
131	Golf Fund	40,000	100,000	0	0	140,000
293	Construction & Development Fund	861,261	1,162,500	100,000	0	2,123,761
500	Capital Improvement, Repair or Replacement Fund	1,317,000	714,893	224,000	0	2,255,893
510	Oak Meadows Golf and Preserve Improv Proj Fund	12,000,000	128,020	690,600	0	12,829,620
520	Fleet Building Construction Fund	50,000	0	0	0	50,000
ALL FUNDS TOTAL		14,360,536	2,105,413	1,014,600	1,060,000	18,852,549

FORESET PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2019 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
	Shop & wash bay facility improvements			12,000	0	0	0	12,000
		J01	Agency Total	37,000	0	0	0	37,000
Agency: MAY	Mayslake							
4200	Operating Improvements & Structures							
	Staircase Project			49,275	0	0	0	49,275
		MAY	Agency Total	49,275	0	0	0	49,275
		010	Fund Total	86,275	0	0	0	86,275
Fund: 075	District-Wide Environmental Fund							
Agency: 100	Environmental Services							
4100	Land & Related Costs							
	NR Swift Prairie Dump Reclamation			197,000	0	0	0	197,000
	FM Asbestos Abatement			100,000	0	0	0	100,000
	Fleet Haz Mat Disposal			4,000	0	0	0	4,000
	DW Misc Dump			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 Security Fencing - Tank, Flare & Bldgs			0	0	0	50,000	50,000
8493	Other Landfill Improvements - Mallard North							
	MLN River Restoration Construction			0	0	0	750,000	750,000
	MLN River CQA			0	0	0	100,000	100,000
		075	Fund Total	6,000	0	0	1,060,000	1,367,000

FORESET PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2019 BUDGET

Capital Improvement Request Detail

				Structures & Land Improv.	Preserve & Recreation	Water Manage	Landfill	Total
Fund:	131	Golf Fund						
Agency: MMK Maple Meadows Overhead								
4200	Operational Improvements & Structures							
	Tunnel Elimination Project (50% reimbursement expected)				100,000	0	0	100,000
	Clubhouse HVAC Unit Part 3			20,000	0	0	0	20,000
	MMK	Agency Total		20,000	100,000	0	0	120,000
Agency: OMK Oak Meadows Overhead								
4200	Operational Improvements & Structures							
	Fencing project on North boundary of property			20,000	0	0	0	20,000
	OMK	Agency Total		20,000	0	0	0	20,000
	131	Fund Total		40,000	100,000	0	0	140,000
Fund:	215	Construction & Development Fund 2017 Levy Fund						
Agency: P00 Planning								
5232	Trails, Roads, Parking Lots							
	Pratt's Wayne Woods Portion of Phase III Engineering & const.			0	387,500	0	0	387,500
5341	Structures - Willowbrook							
	Raptor Dormitory Z-341-023			62,000	0	0	0	62,000
5452	Trails, Roads, Parking Lots - District Wide							
	District Wide East Branch Feasibility Study Z-452-058			0	75,000	0	0	75,000
	Blackwell to West DuPage Woods, Roosevelt Road Crossing Z-452-051			0	700,000	0	0	700,000
5454	Other Improvements - District Wide							
	Master Plan Initiatives			719,261	0	0	0	719,261
5774	Structures - St James Farm							
	Arena Portable Flooring			80,000	0	0	0	80,000
6450	Water Mangement - District Wide							
	Stormwater Permit Compliance			0	0	100,000	0	100,000
	P00	Agency Total		861,261	1,162,500	100,000	0	2,123,761
	293	Fund Total		861,261	1,162,500	100,000	0	2,123,761
Fund:	500	Capital Improvement Repair or Replacement Fund						
Agency: J00 Facilities Management								
4200	Operational Improvements & Structures							
	Danada Atrium Siding & HVAC Surround			12,000	0	0	0	12,000
	Bridge Repairs			120,000	0	0	0	120,000
	Headquarters Building Roof Replacement			275,000	0	0	0	275,000
	Demolitions (20 structures)			600,000	0	0	0	600,000
	Graue House Window Replacement			60,000	0	0	0	60,000
	Danada Model Farm Roofing Replacements			75,000	0	0	0	75,000
	SJF Red Brick Stable - Cupola & Roof			175,000	0	0	0	175,000
	J00	Agency Total		1,317,000	0	0	0	1,317,000

FORESET PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS
CALENDAR YEAR 2019 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							
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	45,980	0	0	45,980
5452	Trails - District Wide							
	DuPage River Regional Trail Z452-052			0	30,000	0	0	30,000
5752	Trails - Dunham Woods							
	Dunham Parking Lot Z452-001			0	515,000	0	0	515,000
6263	Water Management - Timber Ridge							
	Timber Ridge Shoreline Stabilization				0	224,000	0	224,000
	P00	Agency Total		0	714,893	224,000	0	938,893
	500	Fund Total		1,317,000	714,893	224,000	0	2,255,893
Fund: 510	Oak Meadows Golf & Preserve Improv. Project Fund							
Agency: P00	Planning							
4400	Operational Improvements & Structures							
	Restroom/Shelter			11,000	0	0	0	11,000
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			12,000,000	0	0	0	12,000,000
5393	Grounds Restoration - Oak Meadows							
	Upland Restoration			0	47,320	0	0	47,320
6390	Water Management - Oak Meadows							
	Water, Stream, Wetlands Work			0	0	690,600	0	690,600
	P00	Agency Total		12,000,000	128,020	690,600	0	12,829,620
	510	Fund Total		12,000,000	128,020	690,600	0	12,829,620
Fund: 520	Fleet Building Construction Fund							
Agency: P00	Planning							
5021	Structures - Blackwell							
	Fleet Facility			50,000	0	0	0	50,000
	Z021-031 3yr maint & mgmt. of landscaping				0	0	0	0
	520	Fund Total		50,000	0	0	0	50,000

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

CALENDAR YEAR 2019 BUDGET

Summary of Significant Finance & Accounting Policies

Budget Basics

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

The proposed budget is presented to the governing body (Board of Commissioners) for review. The governing body holds public hearings and may add to, subtract from, or change appropriations, but may not change the form of the budget after it has been adopted. The budget and appropriations must be adopted by September 30.

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

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

Accounting Basics

Fund Accounting

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

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

CALENDAR YEAR 2019 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

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

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

Fund Balance Policy

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

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

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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.

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

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

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

Revenue Account Code Structure

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

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

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

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

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

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

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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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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