

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
CALENDAR YEAR 2021 BUDGET

TABLE OF CONTENTS

INTRODUCTION (SECTION 1)	PAGE
District Profile	1
Officials and Officers	3
Organization Chart	5
Mission Statement	7
Vision Statement	9
Guiding Principles	11
 BUDGET OVERVIEW (SECTION 2)	 PAGE
Budget Message	13
Budget Guidelines	17
Budget Process	19
Description of Appropriated Funds	21
Summary Information	25
Property Tax Rates, Assessed Valuation & Levy Extensions 5 Year Comparison	27
Property Tax Assessed Valuations, Rates & Extensions	29
Historical Impact on Homeowners	31
Long-Term Debt Requirements	33
Tax Levy Requirements for Debt Service	35
 APPROPRIATIONS & CAPITAL MACHINERY & EQUIPMENT (SECTION 3)	 PAGE
Ordinance #20-290	37
Appropriation Summary - Exhibit "A"	39
Budget Detail - Exhibit "B"	47
Resolution #20-292	95
Capital Equipment Request - Exhibit "A"	97
 ESTIMATED REVENUE (SECTION 4)	 PAGE
Resolution #20-291	101
Treasurer's Certificate - Exhibit "A"	103
Revenue Summary - Exhibit "1"	105
Revenue Detail - Exhibit "2"	109
Definition of Revenue Classifications	135

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
CALENDAR YEAR 2021 BUDGET

TABLE OF CONTENTS

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

# FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

## CALENDAR YEAR 2021 BUDGET

### District Profile

---

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

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

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

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

**PAGE INTENTIONALLY BLANK**

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
CALENDAR YEAR 2021 BUDGET

Officials and Officers

---

President

Daniel Hebreard

Secretary

Judith A. Malahy

Treasurer

Tina Tyson-Dunne

*Effective Jan. 2021*

Commissioners

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

Administration

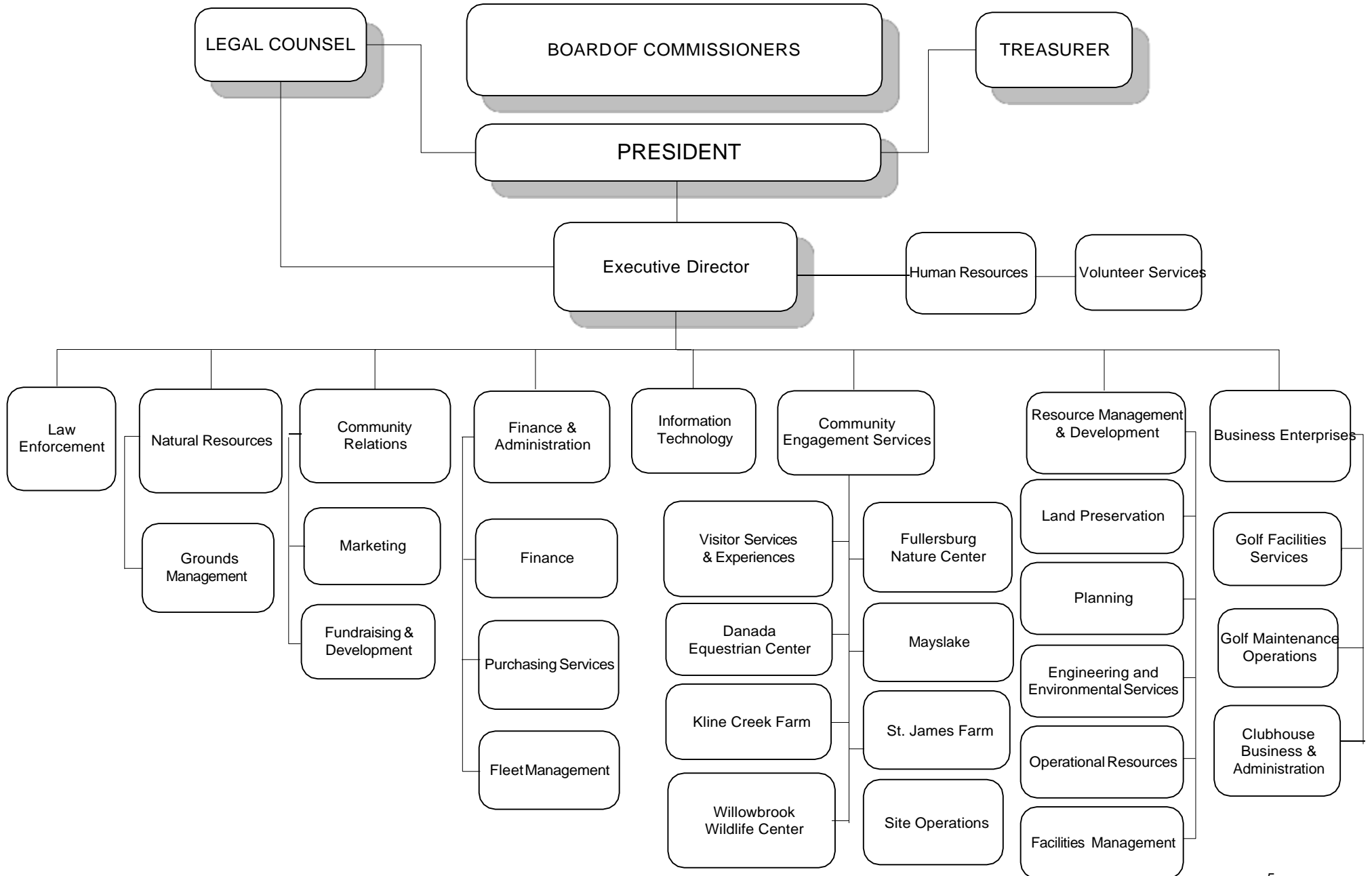
Ed Stevenson  
Executive Director

Jack Hogan  
Director of Finance & Administration

**PAGE INTENTIONALLY BLANK**

# FOREST PRESERVE DISTRICT OF DUPAGE COUNTY

## January 1, 2021



**PAGE INTENTIONALLY BLANK**





## *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*

**PAGE INTENTIONALLY BLANK**



## ***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.*

**PAGE INTENTIONALLY BLANK**

*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.*

**PAGE INTENTIONALLY BLANK**

# FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

## CALENDAR YEAR 2021 BUDGET

### Budget Message

---

On December 15, 2020, the Forest Preserve District Commission approved the Calendar Year 2021 budget. The budget was prepared in accordance with the President's budget guidelines and direction of the Board. Annual Appropriation Ordinance #20-290 provides the expenditure authority needed to support the District's goals and objectives for the calendar year.

#### **REVENUE RELATED:**

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

- The tax levy that supports the budget was approved by the Commission on December 1, 2020 and will be collected during 2021. Property Tax revenues are budgeted at \$51.2 million.
- Revenues from grants, other intergovernmental reimbursements, and other miscellaneous sources are budgeted in the amount of \$5.2 million.
- Revenues from fees and permits are budgeted at \$6.5 million.
- Interest earnings on investments are budgeted at \$6.6 million.

#### **EXPENSE RELATED:**

##### **Employee Compensation:**

- Regular salaries and wages have been adjusted to reflect the latest approved salaries for existing employees. Vacant positions are budgeted at market mid-point. Total Salaries are budgeted at just over \$21.5 million.
- Employee Medical & Dental Insurance has increased 2.3%, reflecting a per employee cost of \$13,114, or \$3.8 million total budget.
- Using guidance from the Pension Plan administration (IMRF), the budget reflects an employer contribution rate of 13.24%, and 28.83% respectively for Regular, and Police officer contributions. Total budgeted pension costs are \$2.9 million.
- Employers FICA cost is budgeted at \$1.6 million.

# FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

## CALENDAR YEAR 2021 BUDGET

### Budget Message

---

#### **Supplies:**

The total operating budget is \$4.0 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 \$10.7 million, and includes outside maintenance services, professional fees and services, insurance program costs, and utilities.

The Total Operating Budget of the District is \$38,747,551.

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.
- Several Natural Resource restoration efforts.
- Continue to focus on deferred maintenance at the landfill sites.
- Completion of the Springbrook Creek Mitigation Project.
- Continuation of Willowbrook site upgrades.



# FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS CALENDAR YEAR 2021 BUDGET

## Budget Message

---

### **CAPITAL OUTLAY:**

The budget for capital spending is \$25.6 million, and includes funding for the following:

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

### **DEBT SERVICE:**

The debt service budget is \$22.2 million, and is paid for via real estate tax receipts.

**PAGE INTENTIONALLY BLANK**



**Memo**

**To:** Forest Preserve District Commissioners

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

**Date:** Sept. 1, 2020

**Subject:** Guidelines for Development of the Fiscal Year 2021 Budget

---

The 2021 fiscal year will begin on Jan. 1, 2021, so I am requesting staff to start to prepare the budget this week. The Finance department will work closely with all departments, guiding them through the process and assisting them with developing individual budgets that reflect our continued commitment to our mission and the residents of DuPage County.

- The budget should provide for maintenance, habitat restoration, educational opportunities, and environmental management throughout the District and sustain the safety of both the public and Forest Preserve District employees.
- Staff should focus on alternative-energy upgrades and funding for those upgrades. In 2020, we made strides in several green initiatives, including the installation of solar-powered systems at Willowbrook Wildlife Center and The Preserve at Oak Meadows and the addition of two electric vehicles to the District Fleet.
- Our operating budget should have a strong focus on needs and use historical spending trends as a baseline and guide, a practice that has served us well in developing recent budgets.
- Our budget should reflect our commitment to sound financial management. The District has maintained its prestigious AAA rating from Standard & Poor's, which cites our budgeting practices and strong financial operations, and benefits from a stable 2020 operating platform that works within the approved budget.
- Our budget should address appropriate master plan projects, including those that fall under our 2020 building renewal policy, and should consider all master plan funding sources, including our landfill fund investment earnings.

We are an award winning organization for our work with alternative fuels, natural resource restoration projects, and efforts with endangered species. This work is possible because of our commitment to fiscal responsibility and our 2021 budget should continue to embrace this.

**PAGE INTENTIONALLY BLANK**

# FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

## CALENDAR YEAR 2021 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.

**PAGE INTENTIONALLY BLANK**

# FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

## CALENDAR YEAR 2021 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 (221)* - 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 2021 BUDGET

### Appropriated Funds

---

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

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

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

### **Enterprise Fund**

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

### **Other Appropriated Funds**

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

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

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



# FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

## CALENDAR YEAR 2021 BUDGET

### Appropriated Funds

---

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

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

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

*Building Renewal Fund (530)* - this fund accounts for all costs related to any improvements and restoration work on any of the existing buildings in the entire District.

### **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.

**PAGE INTENTIONALLY BLANK**

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
CALENDAR YEAR 2021 BUDGET

Summary Information

<u>ALL FUNDS</u>	<u>Total Budget CY 2021</u>
<u>Revenues by Source</u>	
Property Taxes	51,279,025
Personal Property Replacement Tax	1,075,000
Investment Income	6,600,500
Fees/ Permits	6,501,305
Landfill Gas Royalties	-
Grants and Reimbursements	2,250,193
Other	1,834,157
Total Revenue	69,540,180
Fund Balance	17,544,068
Total Sources of Funds	<u>87,084,248</u>
 <u>Expenditure Appropriations by Category</u>	
Operating Expenditures	
Personal Services	30,052,681
Supplies	3,952,684
Other Services & Charges	<u>4,742,186</u>
Total Operating Expenditures	38,747,551
Capital Expenditures	
Wetland, Aquatic, & Riparian Programs	1,850,291
Golf Course Improvements	7,145,333
All Other Capital Improvements	<u>16,602,048</u>
Total Capital Expenditures	<u>25,597,672</u>
Contingency & Debt Service	
Contingency	500,000
Debt Service	<u>22,239,025</u>
Total Contingency & Debt Service	<u>22,739,025</u>
Total Appropriations	<u>87,084,248</u>

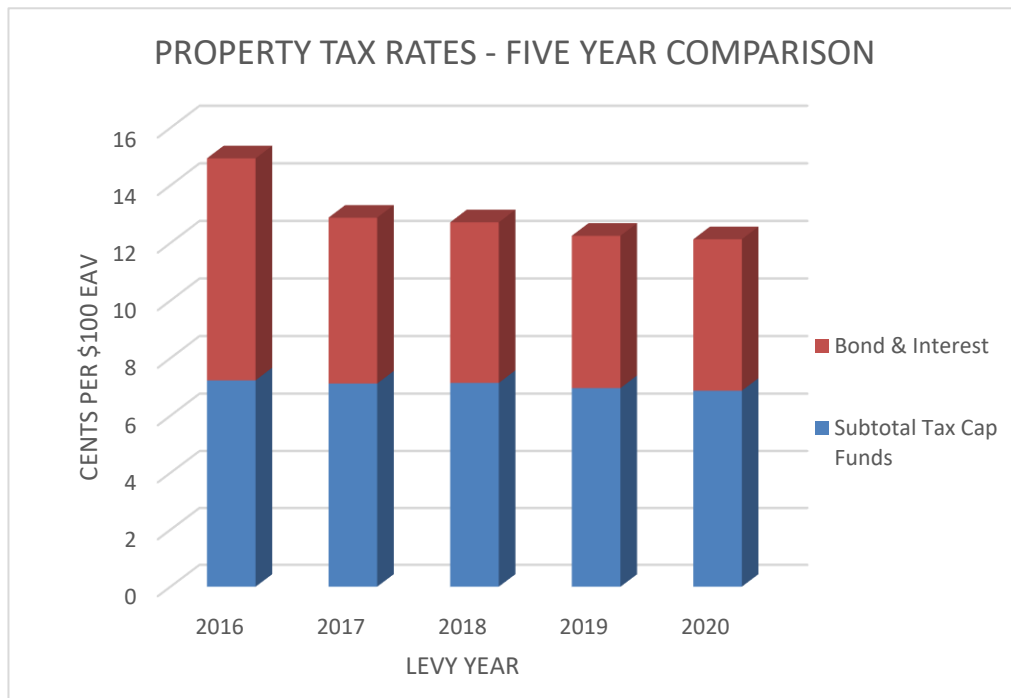
**PAGE INTENTIONALLY BLANK**

# FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

## CALENDAR YEAR 2021 BUDGET

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

Levy Year	2016	2017	2018	2019	2020
General	5.3900	5.2600	5.3700	5.2100	5.3200
Liability	0.1700	0.1600	0.0900	0.0600	0.0600
IMRF	0.6100	0.6300	0.6300	0.6500	0.4700
FICA	0.3400	0.3400	0.3400	0.3400	0.3000
Audit	0.0000	0.0100	0.0000	0.0000	0.0100
Zoological	0.2300	0.2200	0.2300	0.2200	0.2400
Construction & Development	0.5000	0.5000	0.4800	0.4800	0.4700
Subtotal Tax Cap Funds	7.2300	7.1200	7.1400	6.9600	6.8700
Bond & Interest	7.7100	5.7600	5.5800	5.2900	5.2600
Total Levy Rate	14.9400	12.8700	12.7100	12.3200	12.1300
Increase (Decrease)	(1.07)	(2.07)	(0.16)	(0.39)	(0.19)
Assessed Valuation	\$36,179,309,823	\$38,248,977,262	\$39,959,019,376	\$41,460,078,330	\$42,289,279,897
Total Extended Levy	\$54,044,362	\$49,238,775	\$51,801,950	\$51,801,950	\$51,279,025



NOTE: The 2020 tax levy ordinance was adopted on December 1, 2020. The first installment of the tax bill is due on or before June 1, 2021.

**PAGE INTENTIONALLY BLANK**

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
CALENDAR YEAR 2021 BUDGET  
Property Tax Assessed Valuations, Rates and Extensions

Tax Levy Year	Actual 2017		Actual 2018		Actual 2019		Proposed 2020	
Assessed Valuation	\$38,247,977,262		\$39,959,019,376		\$41,460,078,330		\$42,289,279,897	
	Levy	Rate	Levy	Rate	Levy	Rate	Levy	Rate
General	20,100,000	0.0526	21,465,000	0.0537	21,604,500	0.0521	22,500,000	0.0532
Liability	610,000	0.0016	350,000	0.0009	250,000	0.0006	250,000	0.0006
IMRF	2,400,000	0.0063	2,520,000	0.0063	2,700,000	0.0065	2,000,000	0.0047
FICA	1,300,000	0.0034	1,350,000	0.0034	1,425,000	0.0034	1,250,000	0.0030
Audit	40,000	0.0001	0	0.0000	0	0.0000	40,000	0.0001
Zoological	850,000	0.0022	900,000	0.0023	900,000	0.0022	1,000,000	0.0024
Construct & Develop	1,900,000	0.0050	1,900,000	0.0048	2,000,000	0.0048	2,000,000	0.0047
Subtotal Tax Cap Funds	27,200,000	0.0711	28,485,000	0.0713	28,879,500	0.0697	29,040,000	0.0687
Bond & Interest	22,038,775	0.0576	22,316,950	0.0558	21,922,450	0.0529	22,239,025	0.0526
Total Extended / Levied	49,238,775	0.1287	50,801,950	0.1271	50,801,950	0.1225	51,279,025	0.1213
<i>Change</i>	<i>-4,805,587</i>		<i>1,563,175</i>		<i>0</i>		<i>477,075</i>	

**PAGE INTENTIONALLY BLANK**



FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
CALENDAR YEAR 2021 BUDGET

Historical Impact on Homeowner

Home Value		Levy Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	Proposed 2020		
		Rate Extended per \$100 EAV	0.1414	0.1542	0.1657	0.1691	0.1601	0.1494	0.1287	0.1271	0.1225	0.1213		
		Assessed Valuation										Adjusted EAV*	Change	
\$ 30,000	\$ 10,000	\$ 14.14	\$ 15.42	\$ 16.57	\$ 16.91	\$ 16.01	\$ 14.94	\$ 12.87	\$ 12.71	\$ 12.32	\$ 10,000	\$ 12.13	\$ (0.58)	
\$ 60,000	\$ 20,000	28.28	30.84	33.14	33.82	32.02	29.88	25.74	25.42	24.50	\$ 20,000	\$ 24.26	\$ (1.16)	
\$ 90,000	\$ 30,000	42.42	46.26	49.71	50.73	48.03	44.82	38.61	38.13	36.75	\$ 30,000	\$ 36.39	\$ (1.74)	
\$ 120,000	\$ 40,000	56.56	61.68	66.28	67.64	64.04	59.76	51.48	50.84	49.00	\$ 40,000	\$ 48.52	\$ (2.32)	
\$ 150,000	\$ 50,000	70.70	77.10	82.85	84.55	80.05	74.70	64.35	63.55	61.25	\$ 50,000	\$ 60.65	\$ (2.90)	
\$ 200,000	\$ 66,667	94.27	102.80	110.47	112.73	106.30	99.60	85.80	84.73	81.67	\$ 66,667	\$ 80.87	\$ (3.87)	
\$ 270,000	\$ 90,000	127.26	138.78	149.13	152.19	144.09	134.46	115.83	114.39	110.25	\$ 90,000	\$ 109.17	\$ (5.22)	
\$ 300,000	\$ 100,000	141.40	154.20	165.70	169.10	160.10	149.40	128.70	127.10	122.50	\$ 100,000	\$ 121.30	\$ (5.80)	
\$ 450,000	\$ 150,000	212.10	231.30	248.55	253.65	253.65	224.10	193.05	190.65	183.75	\$ 150,000	\$ 181.95	\$ (8.70)	
\$ 600,000	\$ 200,000	282.80	308.40	331.40	338.20	338.20	298.80	257.40	254.20	245.00	\$ 200,000	\$ 242.60	\$ (11.60)	

**PAGE INTENTIONALLY BLANK**

# FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

## CALENDAR YEAR 2021 BUDGET

### Long Term Debt Requirements

---

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

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

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

#### Legal Debt Margin:

Assessed value – 2020	<u>\$ 41,460,078,330</u>
Debt limitation: 2.3% of assessed value	\$ 953,581,802
Less: General Obligation Bonds Outstanding	<u>83,399,601</u>
<b>Legal Debt Margin:</b>	<b><u>\$ 870,182,202</u></b>
Legal debt applicable to the limit as a	
Percentage of debt limit	<u>8.75%</u>

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

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
CALENDAR YEAR 2021 BUDGET

Long Term Debt Requirements

---

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

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
CALENDAR YEAR 2021 BUDGET

Tax Levy Requirements for General Obligation Bonds

---

	LIMITED TAX Series 2012	REFUNDING Series 2015	LIMITED TAX Series 2015A	
Levy Year	\$ 35,610,000 March 2012 397	\$ 29,270,000 April 2015 350	\$ 31,690,000 August 2015 375	Levy Requirement
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
<b>TOTALS</b>	29,313,600	23,446,250	30,639,750	83,399,600

**PAGE INTENTIONALLY BLANK**

ORDINANCE NO. 20-290

ANNUAL APPROPRIATION ORDINANCE  
FOREST PRESERVE DISTRICT OF DU PAGE COUNTY, ILLINOIS  
CALENDAR YEAR 2021

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, 2021, and ending December 31, 2021.

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

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

2. The sum of \$87,084,248 is hereby appropriated for corporate purposes for the calendar year commencing January 1, 2021, ending December 31, 2021, said sum being generally itemized in Exhibit A and more specifically itemized in Exhibit B, both of which are incorporated herein by reference and made a part of this Ordinance.

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

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

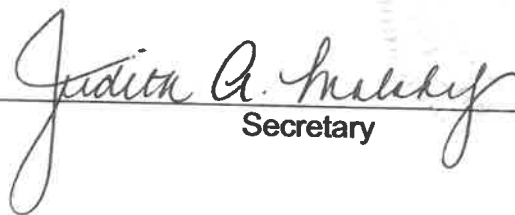
5. The Secretary is further authorized and directed to transmit a certified copy of this Ordinance, including Exhibits A and B to the County Clerk of DuPage County.

PASSED and APPROVED by the President and Board of Commissioners of the Forest Preserve District of DuPage County this 15th day of December, 2020.

APPROVED:

  
\_\_\_\_\_  
President

ATTEST:

  
\_\_\_\_\_  
Secretary



**Forest Preserve DuPage County**  
**Exhibit "A" to Ordinance # 20-290**  
**Appropriation Summary**  
**All Funds**  
**2021**

Description	General Fund	All Other Tax Supported Funds	All Landfill Funds	Golf Course 131	Endowment Fund 152	Wetland/ Aquatic & Riparian 156
<b>Personal Services</b>						
Direct Compensation	17,189,331	1,423,365	0	2,133,028	0	335,622
Other Compensation	377,800	0	0	0	0	0
Employee Benefits	3,304,772	4,707,303	0	502,775	0	78,685
	20,871,903	6,130,668	0	2,635,803	0	414,307
<b>Supplies</b>						
Office Supplies & Subscriptions	45,321	2,400	0	1,900	0	0
Operating Supplies	432,789	106,450	2,430	278,280	0	1,000
Fuel & Lubricants	453,644	0	0	41,000	0	0
Equipment Parts	364,375	400	2,500	5,550	0	0
Grounds Maintenance Supplies	411,087	2,600	119,800	325,330	0	35,000
Building & Other Maint Supplies	378,180	28,450	1,000	24,150	0	0
Small Tools & Minor Equipment	409,704	20,700	29,240	70,704	0	0
Purchases for Resale	68,200	10,000	0	280,500	0	0
	2,563,300	171,000	154,970	1,027,414	0	36,000
<b>Other Services &amp; Charges</b>						
Professional Services	1,208,847	153,200	965,140	527,967	0	1,399,984
Insurance Services & Premiums	116,407	123,700	100	14,800	0	0
Utilities	807,044	64,660	40,000	203,460	0	0
Rents & Leases	229,142	500	15,200	217,880	0	0
Structural & Grounds Maintenance	1,267,431	0	1,255,320	78,000	0	0
Equipment Maintenance	516,039	1,900	24,000	43,538	0	0
Other Services & Charges	338,051	38,165	520,750	26,632	0	0
	4,482,961	382,125	2,820,510	1,112,277	0	1,399,984
<b>Capital Outlay</b>						
Land Purchases & Related Costs	0	0	530,000	0	0	0
Operational Improv. & Structures	25,000	0	40,000	834,000	0	0
Machinery & Equipment	15,500	7,500	0	248,500	0	0
Golf Course Improvements	0	0	0	0	0	0
	40,500	7,500	570,000	1,082,500	0	0
<b>Preserve / Landfill Improv.</b>						
Preserve & Landfill Improv.	0	4,007,000	2,515,000	0	0	0
	0	4,007,000	2,515,000	0	0	0
<b>Other</b>						
Contingencies and Reserves	500,000	525,000	0	0	0	0
Debt Service / Bond	0	0	0	0	0	0
	500,000	525,000	0	0	0	0
<b>Total Appropriations</b>	<b>28,458,664</b>	<b>11,223,293</b>	<b>6,060,480</b>	<b>5,857,994</b>	<b>0</b>	<b>1,850,291</b>

**Forest Preserve DuPage County**  
**Exhibit "A" to Ordinance # 20-290**  
**Appropriation Summary**  
**All Funds**  
**2021**

Description	Debt Service 300	Capital Improvement 500	Oak Meadows Improv Proj 510	Fleet Building Construction 520	Building Renewal 530	Total
<b>Personal Services</b>						
Direct Compensation	0	0	0	0	0	21,081,346
Other Compensation	0	0	0	0	0	377,800
Employee Benefits	0	0	0	0	0	8,593,535
	0	0	0	0	0	30,052,681
<b>Supplies</b>						
Office Supplies & Subscriptions	0	0	0	0	0	49,621
Operating Supplies	0	0	0	0	0	820,949
Fuel & Lubricants	0	0	0	0	0	494,644
Equipment Parts	0	0	0	0	0	372,825
Grounds Maintenance Supplies	0	0	0	0	0	893,817
Building & Other Maint Supplies	0	0	0	0	0	431,780
Small Tools & Minor Equipment	0	0	0	0	0	530,348
Purchases for Resale	0	0	0	0	0	358,700
	0	0	0	0	0	3,952,684
<b>Other Services &amp; Charges</b>						
Professional Services	0	0	281,716	0	234,400	4,771,254
Insurance Services & Premiums	0	0	0	0	0	255,007
Utilities	0	0	0	0	0	1,115,164
Rents & Leases	0	0	0	0	0	462,722
Structural & Grounds Maintenance	0	0	0	0	0	2,600,751
Equipment Maintenance	0	0	0	0	0	585,477
Other Services & Charges	0	0	0	0	0	923,598
	0	0	281,716	0	234,400	10,713,973
<b>Capital Outlay</b>						
Land Purchases & Related Costs	0	0	0	0	0	530,000
Operational Improv. & Structures	0	0	0	0	1,355,000	2,254,000
Machinery & Equipment	0	1,487,500	0	0	0	1,759,000
Golf Course Improvements	0	0	80,700	0	0	80,700
	0	1,487,500	80,700	0	1,355,000	4,623,700
<b>Preserve / Landfill Improv.</b>						
Preserve & Landfill Improv.	0	878,852	7,064,633	11,700	0	14,477,185
	0	878,852	7,064,633	11,700	0	14,477,185
<b>Other</b>						
Contingencies and Reserves	0	0	0	0	0	1,025,000
Debt Service / Bond	22,239,025	0	0	0	0	22,239,025
	22,239,025	0	0	0	0	23,264,025
<b>Total Appropriations</b>	<b>22,239,025</b>	<b>2,366,352</b>	<b>7,427,049</b>	<b>11,700</b>	<b>1,589,400</b>	<b>87,084,248</b>

**Forest Preserve DuPage County**  
**Exhibit "A" to Ordinance # 20-290**  
**Appropriation Summary**  
**General Fund**  
**2021**

Description	Comm & Officers A00	Exec Office B00	Finance C00	Natural Resources D00	Grounds Mgmt D11	Human Resources E00	Comm Serv & Educ ED1	Land Preserv F00	Field Ops Admin FLD	Site Operations G00
<b>Personal Services</b>										
Direct Compensation	0	549,136	575,920	1,857,490	2,475,785	403,532	185,036	217,299	266,722	1,815,641
Other Compensation	375,000	0	0	0	0	0	0	2,800	0	0
Employee Benefits	91,799	65,571	104,913	340,968	590,138	65,571	26,228	26,228	65,571	354,083
	<u>466,799</u>	<u>614,707</u>	<u>680,833</u>	<u>2,198,458</u>	<u>3,065,923</u>	<u>469,103</u>	<u>211,264</u>	<u>246,327</u>	<u>332,293</u>	<u>2,169,724</u>
<b>Supplies</b>										
Office Supplies & Subscriptions	600	150	1,600	3,525	1,000	1,555	365	200	200	800
Operating Supplies	300	2,080	240	97,775	20,500	40,580	2,200	0	1,175	30,700
Fuel & Lubricants	0	0	0	0	0	0	0	0	0	2,000
Equipment Parts	0	0	0	250	8,500	0	0	0	0	1,300
Grounds Maintenance Supplies	0	0	0	48,500	270,300	0	0	0	1,000	50,077
Building & Other Maint Supplies	0	0	0	23,400	23,000	35,795	0	0	3,000	11,010
Small Tools & Minor Equipment	0	375	500	44,871	30,900	0	400	0	2,800	39,450
Purchases for Resale	0	0	0	0	0	0	46,000	0	0	0
	<u>900</u>	<u>2,605</u>	<u>2,340</u>	<u>218,321</u>	<u>354,200</u>	<u>77,930</u>	<u>48,965</u>	<u>200</u>	<u>8,175</u>	<u>135,337</u>
<b>Other Services &amp; Charges</b>										
Professional Services	63,000	0	114,800	137,310	20,000	36,250	6,385	42,000	0	10,600
Insurance Services & Premiums	0	0	0	0	0	0	0	0	0	0
Utilities	5,640	0	0	56,505	46,000	0	2,000	0	950	53,772
Rents & Leases	0	4,710	0	28,500	49,000	0	0	0	500	24,000
Structural & Grounds Maintenance	0	0	0	772,001	352,500	0	0	0	25,700	0
Equipment Maintenance	0	0	0	1,650	3,000	200	0	0	0	0
Other Services & Charges	6,725	6,425	5,545	20,085	13,100	48,825	2,574	12,600	4,474	13,455
	<u>75,365</u>	<u>11,135</u>	<u>120,345</u>	<u>1,016,051</u>	<u>483,600</u>	<u>85,275</u>	<u>10,959</u>	<u>54,600</u>	<u>31,624</u>	<u>101,827</u>
<b>Capital Outlay</b>										
Land Purchases & Related Costs	0	0	0	0	0	0	0	0	0	0
Operational Improv. & Structures	0	0	0	0	0	0	0	0	0	0
Machinery & Equipment	0	0	0	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Preserve / Landfill Improv.</b>										
Preserve & Landfill Improv.	0	0	0	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other</b>										
Contingencies and Reserves	0	0	0	0	0	0	0	0	0	0
Debt Service / Bond	0	0	0	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Appropriations</b>	<b>543,064</b>	<b>628,447</b>	<b>803,518</b>	<b>3,432,830</b>	<b>3,903,723</b>	<b>632,308</b>	<b>271,188</b>	<b>301,127</b>	<b>372,092</b>	<b>2,406,888</b>

**Forest Preserve DuPage County**  
**Exhibit "A" to Ordinance # 20-290**  
**Appropriation Summary**  
**General Fund**  
**2021**

Description	Equestrian Center H00	Environ Services I00	Facilities Mgmt J00	Fleet Mgmt J01	General Overhead K00	Kline Creek L00	Fundraising LEG	Admin Services M00	Mayslake MAY
<b><i>Personal Services</i></b>									
Direct Compensation	329,099	392,807	1,570,861	889,287	0	487,512	0	142,833	271,024
Other Compensation	0	0	0	0	0	0	0	0	0
Employee Benefits	52,457	65,571	327,855	170,484	0	78,685	0	39,343	39,343
	381,556	458,378	1,898,716	1,059,771	0	566,197	0	182,176	310,367
<b><i>Supplies</i></b>									
Office Supplies & Subscriptions	360	1,200	200	9,000	0	645	200	15,000	481
Operating Supplies	31,405	2,290	9,480	10,500	0	55,598	500	3,300	7,900
Fuel & Lubricants	0	0	300	450,000	0	0	0	0	0
Equipment Parts	100	0	3,800	350,000	0	0	0	0	0
Grounds Maintenance Supplies	2,640	0	16,300	0	0	7,000	0	8,000	1,600
Building & Other Maint Supplies	980	200	226,300	12,000	0	1,600	0	30,000	3,875
Small Tools & Minor Equipment	350	950	19,100	12,200	0	9,000	15,000	0	700
Purchases for Resale	900	0	0	0	0	12,500	0	0	1,800
	36,735	4,640	275,480	843,700	0	86,343	15,700	56,300	16,356
<b><i>Other Services &amp; Charges</i></b>									
Professional Services	46,060	0	19,000	32,500	160,000	34,315	4,700	5,000	32,220
Insurance Services & Premiums	1,600	0	0	0	110,825	0	0	0	0
Utilities	26,200	16,000	111,400	79,800	183,500	28,400	0	2,000	68,590
Rents & Leases	4,620	0	54,600	500	0	2,250	0	8,211	500
Structural & Grounds Maintenance	3,300	0	94,730	0	0	6,000	0	0	6,000
Equipment Maintenance	100	1,650	600	65,000	0	850	0	2,500	0
Other Services & Charges	1,055	9,525	15,610	16,300	0	3,515	3,345	17,500	1,055
	82,935	27,175	295,940	194,100	454,325	75,330	8,045	35,211	108,365
<b><i>Capital Outlay</i></b>									
Land Purchases & Related Costs	0	0	0	0	0	0	0	0	0
Operational Improv. & Structures	0	0	0	25,000	0	0	0	0	0
Machinery & Equipment	0	0	0	15,500	0	0	0	0	0
	0	0	0	40,500	0	0	0	0	0
<b><i>Preserve / Landfill Improv.</i></b>									
Preserve & Landfill Improv.	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0
<b><i>Other</i></b>									
Contingencies and Reserves	0	0	0	0	500,000	0	0	0	0
Debt Service / Bond	0	0	0	0	0	0	0	0	0
	0	0	0	0	500,000	0	0	0	0
<b><i>Total Appropriations</i></b>	<b>501,226</b>	<b>490,193</b>	<b>2,470,136</b>	<b>2,138,071</b>	<b>954,325</b>	<b>727,870</b>	<b>23,745</b>	<b>273,687</b>	<b>435,088</b>

**Forest Preserve DuPage County**  
**Exhibit "A" to Ordinance # 20-290**  
**Appropriation Summary**  
**General Fund**  
**2021**

Description	Comm & Marketing N00	Visitor Services N01	Volunteer Services N02	Information Tech Q00	Fullersburg Educ Ctr R00	Resource Mgmt Admin RMD	St. James Farm SJF	Law Enforce U00	Total General Fund
<b><i>Personal Services</i></b>									
Direct Compensation	606,872	259,363	134,490	478,109	470,437	206,208	320,353	2,283,515	17,189,331
Other Compensation	0	0	0	0	0	0	0	0	377,800
Employee Benefits	104,913	65,571	26,228	78,685	91,799	26,228	52,457	354,083	3,304,772
	<u>711,785</u>	<u>324,934</u>	<u>160,718</u>	<u>556,794</u>	<u>562,236</u>	<u>232,436</u>	<u>372,810</u>	<u>2,637,598</u>	<u>20,871,903</u>
<b><i>Supplies</i></b>									
Office Supplies & Subscriptions	990	1,900	300	2,000	1,000	0	400	1,650	45,321
Operating Supplies	1,536	0	30,000	250	33,750	150	7,200	43,380	432,789
Fuel & Lubricants	0	0	0	0	0	0	1,344	0	453,644
Equipment Parts	0	0	0	0	0	0	425	0	364,375
Grounds Maintenance Supplies	0	0	0	0	600	0	5,070	0	411,087
Building & Other Maint Supplies	0	0	225	0	3,295	0	950	2,550	378,180
Small Tools & Minor Equipment	7,500	0	1,200	211,433	1,700	125	1,050	10,100	409,704
Purchases for Resale	7,000	0	0	0	0	0	0	0	68,200
	<u>17,026</u>	<u>1,900</u>	<u>31,725</u>	<u>213,683</u>	<u>40,345</u>	<u>275</u>	<u>16,439</u>	<u>57,680</u>	<u>2,563,300</u>
<b><i>Other Services &amp; Charges</i></b>									
Professional Services	158,090	3,300	4,847	56,000	26,300	100	18,479	177,591	1,208,847
Insurance Services & Premiums	0	0	3,982	0	0	0	0	0	116,407
Utilities	1,440	6,720	0	7,000	31,560	0	51,536	28,031	807,044
Rents & Leases	0	0	0	49,000	2,000	0	751	0	229,142
Structural & Grounds Maintenance	0	0	0	0	0	0	7,200	0	1,267,431
Equipment Maintenance	0	0	0	438,789	0	0	200	1,500	516,039
Other Services & Charges	28,060	7,500	1,285	56,250	9,011	4,380	1,259	28,593	338,051
	<u>187,590</u>	<u>17,520</u>	<u>10,114</u>	<u>607,039</u>	<u>68,871</u>	<u>4,480</u>	<u>79,425</u>	<u>235,715</u>	<u>4,482,961</u>
<b><i>Capital Outlay</i></b>									
Land Purchases & Related Costs	0	0	0	0	0	0	0	0	0
Operational Improv. & Structures	0	0	0	0	0	0	0	0	25,000
Machinery & Equipment	0	0	0	0	0	0	0	0	15,500
	<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>40,500</u>
<b><i>Preserve / Landfill Improv.</i></b>									
Preserve & Landfill Improv.	0	0	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><i>Other</i></b>									
Contingencies and Reserves	0	0	0	0	0	0	0	0	500,000
Debt Service / Bond	0	0	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>500,000</u>
<b><i>Total Appropriations</i></b>	<b><u>916,401</u></b>	<b><u>344,354</u></b>	<b><u>202,557</u></b>	<b><u>1,377,516</u></b>	<b><u>671,452</u></b>	<b><u>237,191</u></b>	<b><u>468,674</u></b>	<b><u>2,930,993</u></b>	<b><u>28,458,664</u></b>

**Forest Preserve DuPage County**  
**Exhibit "A" to Ordinance # 20-290**  
**Appropriation Summary**  
**Tax Supported Funds**  
**2021**

Description	General 010	Liability 020	IL Municipal Retirement 030	Social Security 035	Audit 040	Zoological 050	Construction & Development 221	Tax Supported Funds Total
<b><i>Personal Services</i></b>								
Direct Compensation	17,189,331	0	0	0	0	929,876	493,489	18,612,696
Other Compensation	377,800	0	0	0	0	0	0	377,800
Employee Benefits	3,304,772	255,000	2,724,903	1,478,231	0	170,484	78,685	8,012,075
	20,871,903	255,000	2,724,903	1,478,231	0	1,100,360	572,174	27,002,571
<b><i>Supplies</i></b>								
Office Supplies & Subscriptions	45,321	0	0	0	0	750	1,650	47,721
Operating Supplies	432,789	0	0	0	0	102,150	4,300	539,239
Fuel & Lubricants	453,644	0	0	0	0	0	0	453,644
Equipment Parts	364,375	0	0	0	0	400	0	364,775
Grounds Maintenance Supplies	411,087	0	0	0	0	2,600	0	413,687
Building & Other Maint Supplies	378,180	0	0	0	0	27,750	700	406,630
Small Tools & Minor Equipment	409,704	0	0	0	0	20,300	400	430,404
Purchases for Resale	68,200	0	0	0	0	10,000	0	78,200
	2,563,300	0	0	0	0	163,950	7,050	2,734,300
<b><i>Other Services &amp; Charges</i></b>								
Professional Services	1,208,847	35,000	0	0	40,000	38,200	40,000	1,362,047
Insurance Services & Premiums	116,407	120,000	0	0	0	3,700	0	240,107
Utilities	807,044	0	0	0	0	60,700	3,960	871,704
Rents & Leases	229,142	0	0	0	0	500	0	229,642
Structural & Grounds Maintenance	1,267,431	0	0	0	0	0	0	1,267,431
Equipment Maintenance	516,039	0	0	0	0	1,500	400	517,939
Other Services & Charges	338,051	0	0	0	0	24,350	13,815	376,216
	4,482,961	155,000	0	0	40,000	128,950	58,175	4,865,086
<b><i>Capital Outlay</i></b>								
Operational Improv. & Structures	25,000	0	0	0	0	0	0	25,000
Machinery & Equipment	15,500	0	0	0	0	7,500	0	23,000
	40,500	0	0	0	0	7,500	0	48,000
<b><i>Preserve / Landfill Improv.</i></b>								
Preserve & Landfill Improv.	0	0	0	0	0	0	4,007,000	4,007,000
	0	0	0	0	0	0	4,007,000	4,007,000
<b><i>Other</i></b>								
Contingencies and Reserves	500,000	0	0	0	0	0	525,000	1,025,000
	500,000	0	0	0	0	0	525,000	1,025,000
<b><i>Total Appropriations</i></b>	<b>28,458,664</b>	<b>410,000</b>	<b>2,724,903</b>	<b>1,478,231</b>	<b>40,000</b>	<b>1,400,760</b>	<b>5,169,399</b>	<b>39,681,957</b>

**Forest Preserve DuPage County  
Exhibit "A" to Ordinance # 20-290  
Appropriation Summary  
Landfill Funds  
2021**

Description	Environmental Responsibility 070	District-Wide Environmental 075	Mallard Lake Landfill Expense 080	Mallard Lake Non-Landfill Improvement 081	Greene Valley Landfill Expense 085	Landfill Funds Total
<b><i>Supplies</i></b>						
Operating Supplies	0	2,430	0	0	0	2,430
Equipment Parts	0	2,500	0	0	0	2,500
Grounds Maintenance Supplies	0	48,800	71,000	0	0	119,800
Building & Other Maint Supplies	0	1,000	0	0	0	1,000
Small Tools & Minor Equipment	0	26,840	1,200	0	1,200	29,240
	0	81,570	72,200	0	1,200	154,970
<b><i>Other Services &amp; Charges</i></b>						
Professional Services	0	796,340	75,000	0	93,800	965,140
Insurance Services & Premiums	0	100	0	0	0	100
Utilities	0	40,000	0	0	0	40,000
Rents & Leases	0	15,200	0	0	0	15,200
Structural & Grounds Maintenance	0	615,320	420,000	0	220,000	1,255,320
Equipment Maintenance	0	24,000	0	0	0	24,000
Other Services & Charges	0	520,750	0	0	0	520,750
	0	2,011,710	495,000	0	313,800	2,820,510
<b><i>Capital Outlay</i></b>						
Land Purchases & Related Costs	0	530,000	0	0	0	530,000
Operational Improv. & Structures	0	0	0	0	40,000	40,000
	0	530,000	0	0	40,000	570,000
<b><i>Preserve / Landfill Improv.</i></b>						
Preserve & Landfill Improv.	0	2,515,000	0	0	0	2,515,000
	0	2,515,000	0	0	0	2,515,000
<b><i>Other</i></b>						
<b><i>Total Appropriations</i></b>	<b>0</b>	<b>5,138,280</b>	<b>567,200</b>	<b>0</b>	<b>355,000</b>	<b>6,060,480</b>

**PAGE INTENTIONALLY BLANK**



	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	18,193,020	16,876,016	16,426,175
1120 Overtime	113,610	126,776	120,508
1130 Temporary Salaries and Wages	1,618,120	815,129	1,354,365
1140 Part-Time Help	1,131,596	570,670	770,163
1150 Holiday Pay	25,000	21,020	22,875
1210 Commissioners and Officers	375,000	374,999	374,999
1245 Sick Leave Payments	0	86,581	27,857
1250 Vacation Payments	2,800	126,721	168,267
1255 Employee Retention Payments	0	0	54,636
1310 Pension and Social Security Costs	4,533,541	4,324,521	4,311,252
1320 Employee Medical and Dental Insurance	3,789,994	3,618,494	3,436,255
1330 Workmen's Compensation Insurance	250,000	250,000	238,675
1340 Unemployment Compensation Insurance	20,000	21,000	2,571
Salaries Total	30,052,681	27,211,927	27,308,597
Supplies			
2100 Office Supplies, Books and Subscriptions	49,621	40,572	45,955
2200 Operating Supplies	820,949	439,388	480,818
2300 Fuel and Lubricants	494,644	472,717	526,959
2400 Equipment Parts	372,825	380,600	361,298
2500 Grounds Maintenance Supplies	893,817	774,068	765,734
2600 Building and Other Maintenance Supplies	431,780	367,735	383,084
2700 Small Tools and Minor Equipment	530,348	530,974	469,508
2800 Purchases for Resale	358,700	294,590	329,200
Supplies Total	3,952,684	3,300,644	3,362,555
Services			
3100 Professional Services	4,530,754	5,053,709	4,789,260
3105 Legal Services	240,500	226,225	234,461
3300 Insurance Services and Premiums	255,007	249,980	246,006
3400 Utilities	1,115,164	986,206	1,016,818
3500 Rents and Leases	462,722	357,821	408,896
3600 Structural and Grounds Repair and Maintenance Services	2,600,751	925,500	730,343
3800 Equipment Repair and Maintenance Services	585,477	537,107	494,939
3900 Other Services and Charges	747,087	607,162	613,007
3902 Commissioners Expenses	2,350	1,535	3,631
3903 Training and Development	174,161	68,565	106,114
Services Total	10,713,972	9,013,810	8,643,475
Capital			
4100 Land	530,000	60,000	73,393
4200 Operational Improvements and Structures	2,254,000	1,686,000	367,652
4300 Machinery and Equipment	1,759,000	224,300	1,100,507
4400 Golf Course Improvements	80,700	0	0
Capital Total	4,623,700	1,970,300	1,541,553
Recreational Improvements			
5021 Structures-Blackwell	63,700	9,300	11,254
5022 Trails-Blackwell	528,558	4,052	0
5071 Structures-Danada	100,000	0	0
5093 Restoration Egernan Woods	425,000	0	0
5113 Restoration Fischer Woods	450,000	0	0
5123 - Restoration FBD Butler Woods	375,000	0	0
5163 Restoration Herrick Lake	1,325,000	0	0
5181 Structures-Mallard Lake	0	0	95,408
5232 Trails, Roads, Parking Lots-Pratt's Wayne Woods	100,000	0	0
5282 Trails-Waterfall Glen	100,000	0	0

	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
5302 Trails-West Branch	112,321	0	0
5323 Restoration West Chicago	150,000	0	0
5332 Trails-West Dupage Woods	0	11,592	0
5341 Structures-Willowbrook	150,000	0	0
5352 Trails-Winfield Mounds	62,023	9,009	0
5391 Structures-Oak Meadows	6,785,000	6,004,953	2,038,858
5393 Grounds Restoration-Oak Meadows	47,081	0	239
5452 Trails-District Wide	30,000	0	0
5454 Other Improvements - District Wide	194,860	8,140	0
5463 Restoration Hickory Grove	165,000	0	0
5752 Trails, Roads, Parking Lots-Dunham	416,090	95,910	0
5754 Roads & Parking Lots-Dunham	0	0	2,101
Recreational Improvements Total	11,579,633	6,142,956	2,147,859
Planning Conserv & Water Mgmt Impr			
6263 Erosion Control-Timber Ridge	50,000	165,000	3,922
6390 Water Management-Oak Meadows	232,552	164,000	170,400
6450 Water Management-District Wide	100,000	0	0
Planning Conserv & Water Mgmt Impr	382,552	329,000	174,322
Landfill			
8021 Leachate & Groundwater Systems-Blackwell	2,200,000	0	0
8491 Grdwtr Monitoring Wells-Mallard Lake North	15,000	50,000	116,727
8493 Cap & Slope Constr Stabil-Mallard Lake North	300,000	374,000	234,840
Landfill Total	2,515,000	424,000	351,568
Miscellaneous			
9000 Contingency	500,000	0	0
9101 Bond Principal	18,679,125	17,670,125	9,071,129
9102 Interest on Bonds	3,559,900	4,252,325	13,251,721
9103 Fiscal Agent Fees	0	0	1,835
9104 Trans Refund/Defeasance Escrow	0	0	784
9400 Reservers	525,000	0	0
Miscellaneous Total	23,264,025	21,922,450	22,325,470
EXPENDITURE APPROPRIATION TOTAL	87,084,248	70,315,087	65,855,399

	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1110 Regular Salaries and Wages	15,891,162	15,568,475	15,091,783
1120 Overtime	85,600	95,226	98,244
1130 Temporary Salaries and Wages	625,580	97,129	554,594
1140 Part-Time Help	561,989	339,820	491,356
1150 Holiday Pay	25,000	20,270	22,124
1210 Commissioners and Officers	375,000	374,999	374,999
1245 Sick Leave Payments	0	71,581	13,644
1250 Vacation Payments	2,800	116,565	155,070
1255 Employee Retention Payments	0	0	54,636
1320 Employee Medical and Dental Insurance	3,304,772	3,312,364	3,172,659
Salaries Total	20,871,903	19,996,429	20,029,108
<b>Supplies</b>			
2100 Office Supplies, Books and Subscriptions	45,321	38,547	44,427
2200 Operating Supplies	432,789	334,009	359,774
2300 Fuel and Lubricants	453,644	438,717	486,945
2400 Equipment Parts	364,375	377,950	359,816
2500 Grounds Maintenance Supplies	411,087	363,568	412,418
2600 Building and Other Maintenance Supplies	378,180	345,035	345,547
2700 Small Tools and Minor Equipment	409,704	417,539	395,813
2800 Purchases for Resale	68,200	56,090	71,644
Supplies Total	2,563,300	2,371,455	2,476,385
<b>Services</b>			
3100 Professional Services	1,032,847	1,422,618	1,463,653
3105 Legal Services	176,000	172,225	183,374
3300 Insurance Services and Premiums	116,407	116,346	113,282
3400 Utilities	807,044	756,206	791,584
3500 Rents and Leases	229,142	155,576	215,130
3600 Structural and Grounds Repair and Maintenance Services	1,267,431	301,300	372,243
3800 Equipment Repair and Maintenance Services	516,039	492,207	449,535
3900 Other Services and Charges	196,496	144,166	158,461
3902 Commissioners Expenses	2,350	1,535	3,631
3903 Training and Development	139,205	59,321	97,142
Services Total	4,482,960	3,621,500	3,848,034
<b>Capital</b>			
4200 Operational Improvements and Structures	25,000	55,000	41,582
4300 Machinery and Equipment	15,500	4,455	0
Capital Total	40,500	59,455	41,582
<b>Recreational Improvements</b>			
<b>Planning Conserv &amp; Water Mgmt Impr</b>			
<b>Landfill</b>			
<b>Miscellaneous</b>			
9000 Contingency	500,000	0	0
Miscellaneous Total	500,000	0	0
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<b>28,458,664</b>	<b>26,048,839</b>	<b>26,395,110</b>

	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
EXPENDITURES			
Salaries			
1210 Commissioners and Officers	375,000	374,999	374,999
1320 Employee Medical and Dental Insurance	91,799	91,344	87,700
Salaries Total	466,799	466,343	462,699
Supplies			
2100 Office Supplies, Books and Subscriptions	600	500	555
2200 Operating Supplies	300	655	161
Supplies Total	900	1,155	716
Services			
3100 Professional Services	63,000	60,000	150,262
3400 Utilities	5,640	3,975	2,241
3900 Other Services and Charges	4,375	5,748	2,275
3902 Commissioners Expenses	2,350	1,535	3,631
Services Total	75,365	71,258	158,410
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	543,064	538,756	621,825

	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	549,136	453,902	440,779
1120 Overtime	0	0	137
1250 Vacation Payments	0	0	7,688
1320 Employee Medical and Dental Insurance	65,571	66,550	62,572
Salaries Total	614,707	520,452	511,174
Supplies			
2100 Office Supplies, Books and Subscriptions	150	40	148
2200 Operating Supplies	2,080	496	1,222
2700 Small Tools and Minor Equipment	375	9,447	800
Supplies Total	2,605	9,983	2,170
Services			
3400 Utilities	0	0	427
3500 Rents and Leases	4,710	4,206	37,057
3900 Other Services and Charges	5,355	3,340	3,075
3903 Training and Development	1,070	234	112
Services Total	11,134	7,780	40,671
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	628,446	538,215	554,015

	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	575,920	576,000	606,698
1130 Temporary Salaries and Wages	0	6,000	19,440
1250 Vacation Payments	0	10,000	7,096
1255 Employee Retention Payments	0	0	27,063
1320 Employee Medical and Dental Insurance	104,913	119,790	114,520
Salaries Total	680,833	711,790	774,817
Supplies			
2100 Office Supplies, Books and Subscriptions	1,600	1,600	1,319
2200 Operating Supplies	240	240	124
2700 Small Tools and Minor Equipment	500	500	59
Supplies Total	2,340	2,340	1,502
Services			
3100 Professional Services	114,800	115,000	110,291
3900 Other Services and Charges	2,795	2,800	1,558
3903 Training and Development	2,750	0	343
Services Total	120,345	117,800	112,192
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	803,518	831,930	888,510

	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1110 Regular Salaries and Wages	1,711,340	1,702,460	1,673,955
1120 Overtime	9,000	9,500	15,920
1130 Temporary Salaries and Wages	113,840	17,896	86,156
1140 Part-Time Help	23,310	3,000	19,135
1250 Vacation Payments	0	16,840	15,607
1320 Employee Medical and Dental Insurance	340,968	346,060	325,673
Salaries Total	2,198,458	2,095,756	2,136,444
<b>Supplies</b>			
2100 Office Supplies, Books and Subscriptions	3,525	2,086	4,040
2200 Operating Supplies	97,775	85,564	95,372
2300 Fuel and Lubricants	0	912	3,268
2400 Equipment Parts	250	0	1,370
2500 Grounds Maintenance Supplies	48,500	53,000	63,138
2600 Building and Other Maintenance Supplies	23,400	18,025	28,245
2700 Small Tools and Minor Equipment	44,871	57,386	54,365
Supplies Total	218,321	216,973	249,799
<b>Services</b>			
3100 Professional Services	137,310	584,115	557,091
3400 Utilities	56,505	52,795	42,836
3500 Rents and Leases	28,500	24,000	27,516
3600 Structural and Grounds Repair and Maintenance Services	772,001	3,000	3,000
3800 Equipment Repair and Maintenance Services	1,650	897	1,134
3900 Other Services and Charges	7,685	4,743	3,078
3903 Training and Development	12,400	4,838	23,446
Services Total	1,016,051	674,388	658,100
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<b>3,432,830</b>	<b>2,987,117</b>	<b>3,044,343</b>

	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1110 Regular Salaries and Wages	2,399,685	2,224,480	2,125,093
1120 Overtime	10,500	6,500	15,995
1130 Temporary Salaries and Wages	65,600	0	37,297
1245 Sick Leave Payments	0	0	6,972
1250 Vacation Payments	0	23,300	31,308
1255 Employee Retention Payments	0	0	27,573
1320 Employee Medical and Dental Insurance	590,138	585,640	539,142
Salaries Total	3,065,923	2,839,920	2,783,380
<b>Supplies</b>			
2100 Office Supplies, Books and Subscriptions	1,000	1,000	762
2200 Operating Supplies	20,500	36,500	15,678
2400 Equipment Parts	8,500	18,100	9,597
2500 Grounds Maintenance Supplies	270,300	257,000	270,755
2600 Building and Other Maintenance Supplies	23,000	24,400	26,352
2700 Small Tools and Minor Equipment	30,900	31,300	20,891
Supplies Total	354,200	368,300	344,035
<b>Services</b>			
3100 Professional Services	20,000	15,389	15,179
3400 Utilities	46,000	42,000	41,540
3500 Rents and Leases	49,000	36,900	30,337
3600 Structural and Grounds Repair and Maintenance Services	352,500	169,400	236,772
3800 Equipment Repair and Maintenance Services	3,000	3,000	2,923
3900 Other Services and Charges	3,000	2,430	2,944
3903 Training and Development	10,100	2,150	9,290
Services Total	483,600	271,269	338,985
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<b>3,903,723</b>	<b>3,479,489</b>	<b>3,466,400</b>



	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	329,836	333,541	314,244
1120 Overtime	0	0	25
1130 Temporary Salaries and Wages	11,000	0	10,038
1140 Part-Time Help	62,696	0	25,526
1250 Vacation Payments	0	0	124
1320 Employee Medical and Dental Insurance	65,571	66,550	62,572
Salaries Total	469,103	400,091	412,528
Supplies			
2100 Office Supplies, Books and Subscriptions	1,555	1,175	2,651
2200 Operating Supplies	40,580	47,700	11,732
2600 Building and Other Maintenance Supplies	35,795	30,000	17,271
Supplies Total	77,930	78,875	31,654
Services			
3100 Professional Services	36,250	25,000	36,241
3800 Equipment Repair and Maintenance Services	200	0	0
3900 Other Services and Charges	33,825	28,174	26,518
3903 Training and Development	15,000	7,800	5,626
Services Total	85,275	60,974	68,385
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	632,308	539,940	512,566

	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	184,536	227,052	184,444
1120 Overtime	500	500	87
1250 Vacation Payments	0	1,593	0
1320 Employee Medical and Dental Insurance	26,228	26,620	24,983
Salaries Total	211,264	255,765	209,513
Supplies			
2100 Office Supplies, Books and Subscriptions	365	384	274
2200 Operating Supplies	2,200	750	706
2700 Small Tools and Minor Equipment	400	0	278
2800 Purchases for Resale	46,000	46,900	52,568
Supplies Total	48,965	48,034	53,826
Services			
3100 Professional Services	6,385	5,774	4,915
3400 Utilities	2,000	1,900	1,877
3900 Other Services and Charges	929	729	713
3903 Training and Development	1,645	1,000	997
Services Total	10,959	9,403	8,502
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	271,188	313,202	271,840

	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	185,846	187,830	182,369
1140 Part-Time Help	31,453	31,000	30,903
1250 Vacation Payments	2,800	2,142	2,082
1320 Employee Medical and Dental Insurance	26,228	26,620	37,443
Salaries Total	246,327	247,592	252,797
Supplies			
2100 Office Supplies, Books and Subscriptions	200	200	34
2200 Operating Supplies	0	0	51
Supplies Total	200	200	86
Services			
3100 Professional Services	42,000	36,000	36,000
3900 Other Services and Charges	11,800	6,165	2,179
3903 Training and Development	800	800	838
Services Total	54,600	42,965	39,017
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	301,127	290,757	291,899

	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	266,022	232,522	225,631
1120 Overtime	700	200	665
1250 Vacation Payments	0	5,688	5,688
1320 Employee Medical and Dental Insurance	65,571	53,240	62,302
Salaries Total	332,293	291,650	294,286
Supplies			
2100 Office Supplies, Books and Subscriptions	200	190	129
2200 Operating Supplies	1,175	1,170	665
2500 Grounds Maintenance Supplies	1,000	900	215
2600 Building and Other Maintenance Supplies	3,000	2,690	1,404
2700 Small Tools and Minor Equipment	2,800	2,300	1,603
Supplies Total	8,175	7,250	4,017
Services			
3400 Utilities	950	1,400	0
3500 Rents and Leases	500	250	0
3600 Structural and Grounds Repair and Maintenance Services	25,700	23,100	22,987
3900 Other Services and Charges	734	734	90
3903 Training and Development	3,740	500	538
Services Total	31,624	25,984	23,615
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	372,092	324,884	321,918

	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	1,481,340	1,500,040	1,443,648
1120 Overtime	7,000	6,695	5,565
1130 Temporary Salaries and Wages	240,000	38,224	225,108
1140 Part-Time Help	81,301	31,080	73,613
1150 Holiday Pay	6,000	1,720	6,773
1245 Sick Leave Payments	0	0	4,443
1250 Vacation Payments	0	6,000	9,673
1320 Employee Medical and Dental Insurance	354,083	359,370	338,591
Salaries Total	2,169,724	1,943,129	2,107,415
Supplies			
2100 Office Supplies, Books and Subscriptions	800	440	356
2200 Operating Supplies	30,700	9,508	33,357
2300 Fuel and Lubricants	2,000	1,200	693
2400 Equipment Parts	1,300	4,650	1,238
2500 Grounds Maintenance Supplies	50,077	18,043	47,261
2600 Building and Other Maintenance Supplies	11,010	9,050	10,108
2700 Small Tools and Minor Equipment	39,450	16,881	36,384
Supplies Total	135,337	59,772	129,397
Services			
3100 Professional Services	10,600	11,000	9,460
3400 Utilities	53,772	53,772	58,337
3500 Rents and Leases	24,000	0	0
3900 Other Services and Charges	3,355	2,160	1,671
3903 Training and Development	10,100	654	5,693
Services Total	101,827	67,586	75,161
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	2,406,888	2,070,487	2,311,972

	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	198,303	193,680	186,458
1120 Overtime	0	500	326
1130 Temporary Salaries and Wages	30,760	11,000	21,952
1140 Part-Time Help	100,036	80,000	100,554
1250 Vacation Payments	0	1,073	1,846
1320 Employee Medical and Dental Insurance	52,457	53,240	50,007
Salaries Total	381,556	339,493	361,143
Supplies			
2100 Office Supplies, Books and Subscriptions	360	333	602
2200 Operating Supplies	31,405	35,600	29,901
2400 Equipment Parts	100	100	166
2500 Grounds Maintenance Supplies	2,640	2,525	250
2600 Building and Other Maintenance Supplies	980	850	1,471
2700 Small Tools and Minor Equipment	350	1,200	1,431
2800 Purchases for Resale	900	0	2,008
Supplies Total	36,735	40,608	35,829
Services			
3100 Professional Services	46,060	42,500	54,762
3300 Insurance Services and Premiums	1,600	1,539	0
3400 Utilities	26,200	26,200	25,691
3500 Rents and Leases	4,620	125	6,510
3600 Structural and Grounds Repair and Maintenance Services	3,300	3,300	3,300
3800 Equipment Repair and Maintenance Services	100	100	0
3900 Other Services and Charges	205	333	258
3903 Training and Development	850	500	635
Services Total	82,935	74,597	91,156
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	501,226	454,698	488,128

	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	392,807	397,017	380,856
1320 Employee Medical and Dental Insurance	65,571	66,550	62,489
Salaries Total	458,378	463,567	443,345
Supplies			
2100 Office Supplies, Books and Subscriptions	1,200	400	792
2200 Operating Supplies	2,290	1,200	1,934
2600 Building and Other Maintenance Supplies	200	100	60
2700 Small Tools and Minor Equipment	950	200	409
Supplies Total	4,640	1,900	3,195
Services			
3100 Professional Services	0	200	0
3400 Utilities	16,000	16,000	15,058
3800 Equipment Repair and Maintenance Services	1,650	1,650	1,650
3900 Other Services and Charges	900	550	357
3903 Training and Development	8,625	3,000	3,095
Services Total	27,175	21,400	20,160
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	490,193	486,867	466,699

	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1110 Regular Salaries and Wages	1,542,381	1,512,104	1,446,187
1120 Overtime	3,000	2,500	3,374
1130 Temporary Salaries and Wages	25,480	1,035	20,954
1245 Sick Leave Payments	0	0	2,229
1250 Vacation Payments	0	4,000	7,698
1320 Employee Medical and Dental Insurance	327,855	306,130	301,314
Salaries Total	1,898,716	1,825,769	1,781,755
<b>Supplies</b>			
2100 Office Supplies, Books and Subscriptions	200	340	203
2200 Operating Supplies	9,480	8,000	8,624
2300 Fuel and Lubricants	300	275	310
2400 Equipment Parts	3,800	4,300	3,854
2500 Grounds Maintenance Supplies	16,300	15,000	13,570
2600 Building and Other Maintenance Supplies	226,300	215,000	212,669
2700 Small Tools and Minor Equipment	19,100	19,800	16,249
Supplies Total	275,480	262,715	255,480
<b>Services</b>			
3100 Professional Services	19,000	15,670	30,083
3400 Utilities	111,400	99,300	103,153
3500 Rents and Leases	54,600	45,000	44,085
3600 Structural and Grounds Repair and Maintenance Services	94,730	81,500	84,924
3800 Equipment Repair and Maintenance Services	600	500	933
3900 Other Services and Charges	8,835	8,500	9,194
3903 Training and Development	6,775	5,000	6,060
Services Total	295,940	255,470	278,432
<b>Capital</b>			
4300 Machinery and Equipment	0	4,455	0
Capital Total	0	4,455	0
<b>Recreational Improvements</b>			
<b>Planning Conserv &amp; Water Mgmt Impr</b>			
<b>Landfill</b>			
<b>Miscellaneous</b>			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<b>2,470,136</b>	<b>2,348,409</b>	<b>2,315,666</b>



	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1110 Regular Salaries and Wages	888,187	897,703	884,348
1120 Overtime	1,100	950	656
1130 Temporary Salaries and Wages	0	1,449	8,215
1250 Vacation Payments	0	6,947	14,734
1320 Employee Medical and Dental Insurance	170,484	173,030	163,065
Salaries Total	1,059,771	1,080,079	1,071,019
<b>Supplies</b>			
2100 Office Supplies, Books and Subscriptions	9,000	8,000	11,295
2200 Operating Supplies	10,500	10,000	9,895
2300 Fuel and Lubricants	450,000	435,000	481,299
2400 Equipment Parts	350,000	350,000	342,121
2500 Grounds Maintenance Supplies	0	0	31
2600 Building and Other Maintenance Supplies	12,000	12,000	10,185
2700 Small Tools and Minor Equipment	12,200	11,000	15,246
Supplies Total	843,700	826,000	870,074
<b>Services</b>			
3100 Professional Services	32,500	7,000	5,793
3400 Utilities	79,800	79,800	74,976
3500 Rents and Leases	500	500	429
3600 Structural and Grounds Repair and Maintenance Services	0	3,500	4,260
3800 Equipment Repair and Maintenance Services	65,000	65,000	64,768
3900 Other Services and Charges	11,500	11,000	7,579
3903 Training and Development	4,800	4,200	6,679
Services Total	194,100	171,000	164,483
<b>Capital</b>			
4200 Operational Improvements and Structures	25,000	20,000	30,264
4300 Machinery and Equipment	15,500	0	0
Capital Total	40,500	20,000	30,264
<b>Recreational Improvements</b>			
<b>Planning Conserv &amp; Water Mgmt Impr</b>			
<b>Landfill</b>			
<b>Miscellaneous</b>			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<b>2,138,071</b>	<b>2,097,079</b>	<b>2,135,840</b>

	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
EXPENDITURES			
Salaries			
Supplies			
Services			
3100 Professional Services	10,000	5,000	6,654
3105 Legal Services	150,000	150,000	154,200
3300 Insurance Services and Premiums	110,825	110,825	109,483
3400 Utilities	183,500	183,500	197,172
3900 Other Services and Charges	0	0	28
Services Total	454,325	449,325	467,536
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
9000 Contingency	500,000	0	0
Miscellaneous Total	500,000	0	0
EXPENDITURE APPROPRIATION TOTAL	954,325	449,325	467,536

	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	366,326	370,252	359,554
1120 Overtime	0	2,000	6,022
1130 Temporary Salaries and Wages	30,400	0	33,612
1140 Part-Time Help	90,786	56,000	96,849
1250 Vacation Payments	0	1,863	3,274
1320 Employee Medical and Dental Insurance	78,685	79,860	75,261
Salaries Total	566,197	509,975	574,572
Supplies			
2100 Office Supplies, Books and Subscriptions	645	3,700	1,008
2200 Operating Supplies	55,598	35,000	53,324
2500 Grounds Maintenance Supplies	7,000	7,000	4,076
2600 Building and Other Maintenance Supplies	1,600	1,850	2,085
2700 Small Tools and Minor Equipment	9,000	7,000	16,260
2800 Purchases for Resale	12,500	3,320	14,343
Supplies Total	86,343	57,870	91,095
Services			
3100 Professional Services	34,315	28,000	27,955
3400 Utilities	28,400	26,400	28,171
3500 Rents and Leases	2,250	0	2,138
3600 Structural and Grounds Repair and Maintenance Services	6,000	5,500	5,500
3800 Equipment Repair and Maintenance Services	850	850	140
3900 Other Services and Charges	2,115	1,700	1,981
3903 Training and Development	1,400	500	3,302
Services Total	75,330	62,950	69,187
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	727,870	630,795	734,854

	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	0	0	28,009
1250 Vacation Payments	0	0	3,908
1320 Employee Medical and Dental Insurance	0	0	12,564
Salaries Total	0	0	44,481
Supplies			
2100 Office Supplies, Books and Subscriptions	200	0	380
2200 Operating Supplies	500	0	113
2700 Small Tools and Minor Equipment	15,000	0	0
Supplies Total	15,700	0	493
Services			
3100 Professional Services	4,700	1,500	2,223
3900 Other Services and Charges	455	500	370
3903 Training and Development	2,890	1,645	1,745
Services Total	8,045	3,645	4,338
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	23,745	3,645	49,312

	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	142,833	144,363	138,681
1320 Employee Medical and Dental Insurance	39,343	39,930	37,589
Salaries Total	182,176	184,293	176,270
Supplies			
2100 Office Supplies, Books and Subscriptions	15,000	10,000	11,372
2200 Operating Supplies	3,300	2,731	2,395
2500 Grounds Maintenance Supplies	8,000	7,000	7,419
2600 Building and Other Maintenance Supplies	30,000	25,000	26,399
Supplies Total	56,300	44,731	47,584
Services			
3100 Professional Services	5,000	4,100	3,957
3400 Utilities	2,000	1,086	609
3500 Rents and Leases	8,211	5,595	6,158
3800 Equipment Repair and Maintenance Services	2,500	2,010	2,687
3900 Other Services and Charges	15,000	10,500	(10,131)
3903 Training and Development	2,500	1,000	1,678
Services Total	35,211	24,291	4,958
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	273,687	253,316	228,813

	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1110 Regular Salaries and Wages	170,499	226,234	247,449
1120 Overtime	0	0	107
1130 Temporary Salaries and Wages	12,000	1,525	12,615
1140 Part-Time Help	88,525	80,000	76,344
1250 Vacation Payments	0	6,699	684
1320 Employee Medical and Dental Insurance	39,343	53,240	50,132
Salaries Total	310,367	367,698	387,332
<b>Supplies</b>			
2100 Office Supplies, Books and Subscriptions	481	100	2,127
2200 Operating Supplies	7,900	2,000	8,406
2500 Grounds Maintenance Supplies	1,600	100	1,612
2600 Building and Other Maintenance Supplies	3,875	1,700	2,679
2700 Small Tools and Minor Equipment	700	0	1,033
2800 Purchases for Resale	1,800	870	1,850
Supplies Total	16,356	4,770	17,706
<b>Services</b>			
3100 Professional Services	32,220	6,000	21,006
3400 Utilities	68,590	68,590	68,880
3500 Rents and Leases	500	0	109
3600 Structural and Grounds Repair and Maintenance Services	6,000	6,000	5,500
3900 Other Services and Charges	355	500	1,262
3903 Training and Development	700	1,000	554
Services Total	108,365	82,090	97,309
<b>Capital</b>			
4200 Operational Improvements and Structures	0	35,000	11,318
Capital Total	0	35,000	11,318
<b>Recreational Improvements</b>			
<b>Planning Conserv &amp; Water Mgmt Impr</b>			
<b>Landfill</b>			
<b>Miscellaneous</b>			
<b>EXPENDITURE APPROPRIATION TOTAL</b>			
	435,088	489,558	513,666

	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	602,372	631,597	623,546
1120 Overtime	0	62	1,083
1130 Temporary Salaries and Wages	4,500	0	0
1250 Vacation Payments	0	0	6,504
1320 Employee Medical and Dental Insurance	104,913	119,790	100,182
Salaries Total	711,785	751,449	731,315
Supplies			
2100 Office Supplies, Books and Subscriptions	990	1,745	1,891
2200 Operating Supplies	1,536	398	947
2700 Small Tools and Minor Equipment	7,500	10,000	13,760
2800 Purchases for Resale	7,000	5,000	876
Supplies Total	17,026	17,143	17,473
Services			
3100 Professional Services	158,090	150,000	187,237
3400 Utilities	1,440	3,300	2,829
3900 Other Services and Charges	21,460	7,200	52,016
3903 Training and Development	6,600	5,000	3,634
Services Total	187,590	165,500	245,717
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	916,401	934,092	994,505

	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	252,663	189,000	238,290
1120 Overtime	300	100	82
1130 Temporary Salaries and Wages	6,400	0	6,068
1250 Vacation Payments	0	0	580
1320 Employee Medical and Dental Insurance	65,571	66,550	62,697
Salaries Total	324,934	255,650	307,718
Supplies			
2100 Office Supplies, Books and Subscriptions	1,900	0	403
2200 Operating Supplies	0	0	204
Supplies Total	1,900	0	606
Services			
3100 Professional Services	3,300	4,282	3,903
3400 Utilities	6,720	0	0
3900 Other Services and Charges	7,000	0	0
3903 Training and Development	500	0	0
Services Total	17,520	4,282	3,903
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	344,354	259,932	312,226



	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	122,717	124,032	120,407
1140 Part-Time Help	11,773	11,830	6,907
1320 Employee Medical and Dental Insurance	26,228	26,620	25,129
Salaries Total	160,718	162,482	152,443
Supplies			
2100 Office Supplies, Books and Subscriptions	300	300	261
2200 Operating Supplies	30,000	9,454	21,651
2600 Building and Other Maintenance Supplies	225	225	0
2700 Small Tools and Minor Equipment	1,200	3,200	4,848
Supplies Total	31,725	13,179	26,760
Services			
3100 Professional Services	4,847	1,600	99
3300 Insurance Services and Premiums	3,982	3,982	3,799
3500 Rents and Leases	0	0	3,045
3900 Other Services and Charges	385	140	184
3903 Training and Development	900	300	49
Services Total	10,114	6,022	7,176
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	202,557	181,683	186,379

	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	478,109	483,231	471,130
1130 Temporary Salaries and Wages	0	0	7,613
1320 Employee Medical and Dental Insurance	78,685	79,860	75,261
Salaries Total	556,794	563,091	554,004
Supplies			
2100 Office Supplies, Books and Subscriptions	2,000	900	729
2200 Operating Supplies	250	275	1,255
2700 Small Tools and Minor Equipment	211,433	231,000	189,997
Supplies Total	213,683	232,175	191,980
Services			
3100 Professional Services	56,000	134,463	13,145
3400 Utilities	7,000	6,800	5,651
3500 Rents and Leases	49,000	39,000	56,186
3800 Equipment Repair and Maintenance Services	438,789	417,000	374,878
3900 Other Services and Charges	42,750	35,000	38,960
3903 Training and Development	13,500	13,000	4,158
Services Total	607,039	645,263	492,977
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	1,377,516	1,440,529	1,238,961

	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	397,939	401,179	390,260
1120 Overtime	500	193	369
1130 Temporary Salaries and Wages	43,840	0	22,824
1140 Part-Time Help	28,158	4,341	22,341
1150 Holiday Pay	0	0	215
1250 Vacation Payments	0	3,281	5,303
1320 Employee Medical and Dental Insurance	91,799	93,170	87,722
Salaries Total	562,236	502,164	529,033
Supplies			
2100 Office Supplies, Books and Subscriptions	1,000	1,110	979
2200 Operating Supplies	33,750	7,500	23,648
2500 Grounds Maintenance Supplies	600	0	352
2600 Building and Other Maintenance Supplies	3,295	2,000	910
2700 Small Tools and Minor Equipment	1,700	1,700	630
Supplies Total	40,345	12,310	26,519
Services			
3100 Professional Services	26,300	16,500	18,407
3400 Utilities	31,560	19,888	26,931
3500 Rents and Leases	2,000	0	1,561
3900 Other Services and Charges	2,381	4,000	983
3903 Training and Development	6,630	1,000	1,870
Services Total	68,871	41,388	49,752
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	671,452	555,862	605,304

	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	206,208	208,417	202,482
1120 Overtime	0	0	296
1250 Vacation Payments	0	5,000	3,894
1320 Employee Medical and Dental Insurance	26,228	26,620	25,129
Salaries Total	232,436	240,037	231,801
Supplies			
2200 Operating Supplies	150	150	129
2700 Small Tools and Minor Equipment	125	125	0
Supplies Total	275	275	129
Services			
3100 Professional Services	100	100	28,000
3900 Other Services and Charges	805	795	139
3903 Training and Development	3,575	2,000	892
Services Total	4,480	2,895	29,031
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	237,191	243,207	260,961

	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	256,972	259,238	239,934
1120 Overtime	0	526	1,933
1130 Temporary Salaries and Wages	41,760	20,000	35,679
1140 Part-Time Help	21,621	20,000	17,275
1250 Vacation Payments	0	2,139	4,482
1320 Employee Medical and Dental Insurance	52,457	53,240	50,132
Salaries Total	372,810	355,143	349,434
Supplies			
2100 Office Supplies, Books and Subscriptions	400	300	886
2200 Operating Supplies	7,200	2,625	3,289
2300 Fuel and Lubricants	1,344	1,330	1,375
2400 Equipment Parts	425	800	1,469
2500 Grounds Maintenance Supplies	5,070	3,000	3,741
2600 Building and Other Maintenance Supplies	950	900	3,457
2700 Small Tools and Minor Equipment	1,050	2,500	8,048
Supplies Total	16,439	11,455	22,264
Services			
3100 Professional Services	18,479	16,725	6,392
3400 Utilities	51,536	42,000	81,361
3500 Rents and Leases	751	0	0
3600 Structural and Grounds Repair and Maintenance Services	7,200	6,000	6,000
3800 Equipment Repair and Maintenance Services	200	200	0
3900 Other Services and Charges	636	425	324
3903 Training and Development	623	200	50
Services Total	79,425	65,550	94,127
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	468,674	432,148	465,826

	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	2,189,185	2,092,601	1,937,334
1120 Overtime	53,000	65,000	45,602
1130 Temporary Salaries and Wages	0	0	7,025
1140 Part-Time Help	22,330	22,569	21,910
1150 Holiday Pay	19,000	18,550	15,136
1245 Sick Leave Payments	0	71,581	0
1250 Vacation Payments	0	20,000	22,897
1320 Employee Medical and Dental Insurance	354,083	332,750	338,487
Salaries Total	2,637,598	2,623,051	2,388,391
Supplies			
2100 Office Supplies, Books and Subscriptions	1,650	3,704	1,232
2200 Operating Supplies	43,380	36,493	34,993
2600 Building and Other Maintenance Supplies	2,550	1,245	2,252
2700 Small Tools and Minor Equipment	10,100	12,000	13,521
Supplies Total	57,680	53,442	51,998
Services			
3100 Professional Services	151,591	136,700	134,597
3105 Legal Services	26,000	22,225	29,175
3400 Utilities	28,031	27,500	13,846
3800 Equipment Repair and Maintenance Services	1,500	1,000	421
3900 Other Services and Charges	7,861	6,000	10,856
3903 Training and Development	20,732	3,000	15,859
Services Total	235,715	196,425	204,753
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	2,930,993	2,872,918	2,645,142

	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
EXPENDITURES			
Salaries			
1330 Workmen's Compensation Insurance	250,000	250,000	238,675
1340 Unemployment Compensation Insurance	5,000	5,000	2,302
Salaries Total	255,000	255,000	240,977
Supplies			
Services			
3100 Professional Services	15,000	15,000	15,750
3105 Legal Services	20,000	20,000	27,837
3300 Insurance Services and Premiums	120,000	120,000	116,036
Services Total	155,000	155,000	159,623
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	410,000	410,000	400,600

	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
EXPENDITURES			
Salaries			
1310 Pension and Social Security Costs	2,724,903	2,788,110	2,340,841
Salaries Total	2,724,903	2,788,110	2,340,841
Supplies			
Services			
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	2,724,903	2,788,110	2,340,841



	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
EXPENDITURES			
Salaries			
1310 Pension and Social Security Costs	1,478,231	1,346,911	1,330,906
Salaries Total	1,478,231	1,346,911	1,330,906
Supplies			
Services			
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	1,478,231	1,346,911	1,330,906

	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
EXPENDITURES			
Salaries			
Supplies			
Services			
3100 Professional Services	40,000	40,000	37,500
Services Total	40,000	40,000	37,500
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	40,000	40,000	37,500

	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1110 Regular Salaries and Wages	657,931	491,000	454,581
1120 Overtime	2,500	1,500	1,239
1130 Temporary Salaries and Wages	97,360	23,000	66,178
1140 Part-Time Help	172,085	170,000	216,808
1150 Holiday Pay	0	750	751
1245 Sick Leave Payments	0	15,000	0
1250 Vacation Payments	0	4,000	1,085
1320 Employee Medical and Dental Insurance	170,484	133,100	74,477
Salaries Total	1,100,360	838,350	815,118
<b>Supplies</b>			
2100 Office Supplies, Books and Subscriptions	750	750	244
2200 Operating Supplies	102,150	83,800	93,482
2400 Equipment Parts	400	100	66
2500 Grounds Maintenance Supplies	2,600	1,000	1,221
2600 Building and Other Maintenance Supplies	27,750	6,500	6,670
2700 Small Tools and Minor Equipment	20,300	57,500	18,910
2800 Purchases for Resale	10,000	3,500	9,033
Supplies Total	163,950	153,150	129,626
<b>Services</b>			
3100 Professional Services	38,200	30,000	75,095
3300 Insurance Services and Premiums	3,700	3,334	3,334
3400 Utilities	60,700	60,000	59,640
3500 Rents and Leases	500	300	259
3800 Equipment Repair and Maintenance Services	1,500	500	2,412
3900 Other Services and Charges	6,700	4,000	3,369
3903 Training and Development	17,650	7,500	7,291
Services Total	128,950	105,634	151,400
<b>Capital</b>			
4300 Machinery and Equipment	7,500	130,000	0
Capital Total	7,500	130,000	0
<b>Recreational Improvements</b>			
<b>Planning Conserv &amp; Water Mgmt Impr</b>			
<b>Landfill</b>			
<b>Miscellaneous</b>			
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<b>1,400,760</b>	<b>1,227,134</b>	<b>1,096,144</b>

	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
EXPENDITURES			
Salaries			
Supplies			
2200 Operating Supplies	2,430	800	2,364
2400 Equipment Parts	2,500	1,000	84
2500 Grounds Maintenance Supplies	48,800	30,000	3,166
2600 Building and Other Maintenance Supplies	1,000	1,000	0
2700 Small Tools and Minor Equipment	26,840	9,000	13,584
Supplies Total	81,570	41,800	19,199
Services			
3100 Professional Services	769,340	300,000	236,411
3105 Legal Services	27,000	20,000	11,059
3300 Insurance Services and Premiums	100	100	100
3400 Utilities	40,000	36,000	35,783
3500 Rents and Leases	15,200	4,200	0
3600 Structural and Grounds Repair and Maintenance Services	615,320	350,000	194,902
3800 Equipment Repair and Maintenance Services	24,000	24,000	23,322
3900 Other Services and Charges	520,750	447,750	436,183
Services Total	2,011,710	1,182,050	937,760
Capital			
4100 Land	530,000	60,000	73,393
Capital Total	530,000	60,000	73,393
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
8021 Leachate & Groundwater Systems-Blackwell	2,200,000	0	0
8491 Grdwtr Monitoring Wells-Mallard Lake North	15,000	50,000	116,727
8493 Cap & Slope Constr Stabil-Mallard Lake North	300,000	374,000	234,840
Landfill Total	2,515,000	424,000	351,568
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	5,138,280	1,707,850	1,381,920

	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
EXPENDITURES			
Salaries			
Supplies			
2500 Grounds Maintenance Supplies	71,000	20,000	0
2700 Small Tools and Minor Equipment	1,200	500	0
Supplies Total	72,200	20,500	0
Services			
3100 Professional Services	65,000	50	17,206
3105 Legal Services	10,000	10,000	11,620
3600 Structural and Grounds Repair and Maintenance Services	420,000	100,000	51,796
Services Total	495,000	110,050	80,622
Capital			
Recreational Improvements			
5181 Structures-Mallard Lake	0	0	95,408
Recreational Improvements Total	0	0	95,408
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	567,200	130,550	176,031

	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
EXPENDITURES			
Salaries			
Supplies			
2700 Small Tools and Minor Equipment	1,200	1,000	198
Supplies Total	1,200	1,000	198
Services			
3100 Professional Services	86,300	6,300	6,242
3105 Legal Services	7,500	4,000	570
3600 Structural and Grounds Repair and Maintenance Services	220,000	110,000	99,825
Services Total	313,800	120,300	106,637
Capital			
4200 Operational Improvements and Structures	40,000	0	0
Capital Total	40,000	0	0
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	355,000	121,300	106,836

	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1110 Regular Salaries and Wages	870,696	685,541	753,432
1120 Overtime	25,510	28,750	20,882
1130 Temporary Salaries and Wages	839,300	695,000	705,909
1140 Part-Time Help	397,522	60,850	61,999
1245 Sick Leave Payments	0	0	14,213
1250 Vacation Payments	0	2,834	12,112
1310 Pension and Social Security Costs	330,407	189,500	639,506
1320 Employee Medical and Dental Insurance	157,368	146,410	146,960
1340 Unemployment Compensation Insurance	15,000	16,000	269
Salaries Total	2,635,803	1,824,885	2,355,282
<b>Supplies</b>			
2100 Office Supplies, Books and Subscriptions	1,900	1,275	1,283
2200 Operating Supplies	278,280	20,779	23,942
2300 Fuel and Lubricants	41,000	34,000	40,014
2400 Equipment Parts	5,550	1,550	1,332
2500 Grounds Maintenance Supplies	325,330	314,500	321,701
2600 Building and Other Maintenance Supplies	24,150	15,200	30,867
2700 Small Tools and Minor Equipment	70,704	45,435	41,002
2800 Purchases for Resale	280,500	235,000	248,523
Supplies Total	1,027,414	667,739	708,664
<b>Services</b>			
3100 Professional Services	527,967	173,400	247,269
3300 Insurance Services and Premiums	14,800	10,200	13,254
3400 Utilities	203,460	134,000	129,811
3500 Rents and Leases	217,880	197,745	192,547
3600 Structural and Grounds Repair and Maintenance Services	78,000	64,200	11,577
3800 Equipment Repair and Maintenance Services	43,538	20,400	19,670
3900 Other Services and Charges	17,326	11,246	14,994
3903 Training and Development	9,306	1,744	1,681
Services Total	1,112,277	612,935	630,803
<b>Capital</b>			
4200 Operational Improvements and Structures	834,000	1,000	0
4300 Machinery and Equipment	248,500	89,845	4,581
Capital Total	1,082,500	90,845	4,581
<b>Recreational Improvements</b>			
<b>Planning Conserv &amp; Water Mgmt Impr</b>			
<b>Landfill</b>			
<b>Miscellaneous</b>			
<b>EXPENDITURE APPROPRIATION TOTAL</b>			
	5,857,994	3,196,404	3,699,330

	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
EXPENDITURES			
Salaries			
1110 Regular Salaries and Wages	289,542	131,000	126,379
1120 Overtime	0	1,300	143
1130 Temporary Salaries and Wages	46,080	0	27,685
1250 Vacation Payments	0	3,322	0
1320 Employee Medical and Dental Insurance	78,685	26,620	42,159
Salaries Total	414,307	162,242	196,366
Supplies			
2200 Operating Supplies	1,000	0	1,255
2500 Grounds Maintenance Supplies	35,000	45,000	27,228
Supplies Total	36,000	45,000	28,483
Services			
3100 Professional Services	1,399,984	2,600,000	2,621,248
3500 Rents and Leases	0	0	960
Services Total	1,399,984	2,600,000	2,622,208
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	1,850,291	2,807,242	2,847,057



	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
<b>EXPENDITURES</b>			
<b>Salaries</b>			
1110 Regular Salaries and Wages	483,689	0	0
1130 Temporary Salaries and Wages	9,800	0	0
1320 Employee Medical and Dental Insurance	78,685	0	0
Salaries Total	572,174	0	0
<b>Supplies</b>			
2100 Office Supplies, Books and Subscriptions	1,650	0	0
2200 Operating Supplies	4,300	0	0
2600 Building and Other Maintenance Supplies	700	0	0
2700 Small Tools and Minor Equipment	400	0	0
Supplies Total	7,050	0	0
<b>Services</b>			
3100 Professional Services	40,000	0	0
3400 Utilities	3,960	0	0
3800 Equipment Repair and Maintenance Services	400	0	0
3900 Other Services and Charges	5,815	0	0
3903 Training and Development	8,000	0	0
Services Total	58,175	0	0
<b>Capital</b>			
<b>Recreational Improvements</b>			
5021 Structures-Blackwell	52,000	0	0
5022 Trails-Blackwell	500,000	0	0
5071 Structures-Danada	100,000	0	0
5093 Restoration Egernan Woods	425,000	0	0
5113 Restoration Fischer Woods	450,000	0	0
5123 - Restoration FBD Butler Woods	375,000	0	0
5163 Restoration Herrick Lake	1,325,000	0	0
5232 Trails, Roads, Parking Lots-Pratt's Wayne Woods	100,000	0	0
5282 Trails-Waterfall Glen	100,000	0	0
5323 Restoration West Chicago	150,000	0	0
5341 Structures-Willowbrook	150,000	0	0
5454 Other Improvements - District Wide	15,000	0	0
5463 Restoration Hickory Grove	165,000	0	0
Recreational Improvements Total	3,907,000	0	0
<b>Planning Conserv &amp; Water Mgmt Impr</b>			
6450 Water Management-District Wide	100,000	0	0
Planning Conserv & Water Mgmt Impr	100,000	0	0
<b>Landfill</b>			
<b>Miscellaneous</b>			
9400 Reservers	525,000	0	0
Miscellaneous Total	525,000	0	0
<b>EXPENDITURE APPROPRIATION TOTAL</b>	<b>5,169,399</b>	<b>0</b>	<b>0</b>

	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
EXPENDITURES			
Salaries			
Supplies			
Services			
Capital			
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
9101 Bond Principal	18,679,125	17,670,125	7,721,129
9102 Interest on Bonds	3,559,900	4,252,325	13,251,721
9103 Fiscal Agent Fees	0	0	1,835
9104 Trans Refund/Defeasance Escrow	0	0	784
Miscellaneous Total	22,239,025	21,922,450	20,975,470
EXPENDITURE APPROPRIATION TOTAL	22,239,025	21,922,450	20,975,470

	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
EXPENDITURES			
Salaries			
Supplies			
Services			
3100 Professional Services	0	71,250	57,841
Services Total	0	71,250	57,841
Capital			
4200 Operational Improvements and Structures	0	815,000	319,012
4300 Machinery and Equipment	1,487,500	0	1,095,926
Capital Total	1,487,500	815,000	1,414,938
Recreational Improvements			
5022 Trails-Blackwell	28,558	4,052	0
5302 Trails-West Branch	112,321	0	0
5332 Trails-West Dupage Woods	0	11,592	0
5352 Trails-Winfield Mounds	62,023	9,009	0
5452 Trails-District Wide	30,000	0	0
5454 Other Improvements - District Wide	179,860	8,140	0
5752 Trails, Roads, Parking Lots-Dunham	416,090	95,910	0
5754 Roads & Parking Lots-Dunham	0	0	2,101
Recreational Improvements Total	828,852	128,703	2,101
Planning Conserv & Water Mgmt Impr			
6263 Erosion Control-Timber Ridge	50,000	165,000	3,922
Planning Conserv & Water Mgmt Impr	50,000	165,000	3,922
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	2,366,352	1,179,953	1,478,802

	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
EXPENDITURES			
Salaries			
Supplies			
Services			
3100 Professional Services	281,716	323,841	11,046
Services Total	281,716	323,841	11,046
Capital			
4200 Operational Improvements and Structures	0	0	7,058
4400 Golf Course Improvements	80,700	0	0
Capital Total	80,700	0	7,058
Recreational Improvements			
5391 Structures-Oak Meadows	6,785,000	6,004,953	2,038,858
5393 Grounds Restoration-Oak Meadows	47,081	0	239
Recreational Improvements Total	6,832,081	6,004,953	2,039,097
Planning Conserv & Water Mgmt Impr			
6390 Water Management-Oak Meadows	232,552	164,000	170,400
Planning Conserv & Water Mgmt Impr	232,552	164,000	170,400
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	7,427,049	6,492,794	2,227,600

	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
EXPENDITURES			
Salaries			
Supplies			
Services			
Capital			
Recreational Improvements			
5021 Structures-Blackwell	11,700	9,300	11,254
Recreational Improvements Total	11,700	9,300	11,254
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	11,700	9,300	11,254

	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
EXPENDITURES			
Salaries			
Supplies			
Services			
3100 Professional Services	234,400	71,250	0
Services Total	234,400	71,250	0
Capital			
4200 Operational Improvements and Structures	1,355,000	815,000	0
Capital Total	1,355,000	815,000	0
Recreational Improvements			
Planning Conserv & Water Mgmt Impr			
Landfill			
Miscellaneous			
EXPENDITURE APPROPRIATION TOTAL	1,589,400	886,250	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 #20-290**

---

EXECUTED AT THE DISTRICT HEADQUARTERS, 3 SOUTH 580 NAPERVILLE  
ROAD, WHEATON, ILLINOIS, ON THE 15<sup>th</sup> DAY OF DECEMBER A.D., 2020.

GIVEN UNDER MY HAND AND OFFICIAL SEAL AT WHEATON,  
ILLINOIS, THIS 16<sup>th</sup> DAY OF DECEMBER A.D., 2020.

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

**PAGE INTENTIONALLY BLANK**



RESOLUTION NO. 20-292

A RESOLUTION SPECIFICALLY IDENTIFYING AUTHORIZATION OF VEHICLE AND  
EQUIPMENT PURCHASES AS SET FORTH IN ORDINANCE NO. 20-290 FOR THE  
CALENDAR YEAR 2021

WHEREAS, the Annual Appropriation Ordinance No. 20-290 for the Forest Preserve District of DuPage County for the Calendar Year 2021 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. 20-290 entitled "Annual Appropriation Ordinance, Forest Preserve District of DuPage County, Illinois, Calendar Year 2021".

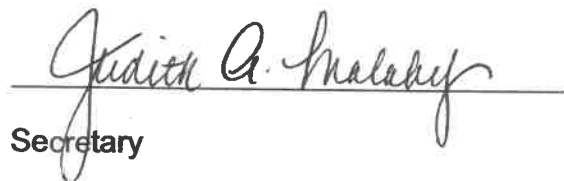
PASSED AND APPROVED by the President and Board of Commissioners of the Forest Preserve District of DuPage County this 15th day of December, 2020.

APPROVED:

ATTEST:



President



Secretary

**PAGE INTENTIONALLY BLANK**

**Exhibit "A" to Resolution #20-292**  
**CY 2021 Capital Equipment Request Detail**

	<b>Equipment</b>	<b>Total</b>
<b>Fund: 131</b>	<b>Golf Fund</b>	
	Used Rough Mower	30,000
	Riding Tee Mower	32,000
	Mid Duty Utility Vehicle	10,000
	Mid Duty Utility Vehicle	10,000
	Riding Tee Mower	32,000
	Heavy Duty Utility Vehicle	25,000
	Mid Duty Utility Vehicle	10,000
	Mid Duty Utility Vehicle	10,000
	Mid Duty Utility Vehicle	10,000
	Topdress Spreader	34,500
	Mid Duty Utility Vehicle	10,000
	Heavy Duty Utility Vehicle	25,000
	Mid Duty Utility Vehicle	10,000
	<b>Total</b>	<b>248,500</b>
<b>Fund: 500</b>	<b>Capital Improvement, Repair or Replacement Fund</b>	
	LPG Conversions (All Depts)	84,000
	Ford F250 w/plow & tow pkg	38,000
	Ford F250 w/plow & tow pkg	38,000
	Ford F350 w/liftgate & plow (#466 - Site Operations)	40,000
	100 Gallon Fire Pumper (#P0266 - Site Operations)	10,000
	Ford F250 w/plow (#574 - Site Operations)	38,000
	Ford F250 w/plow & side box (#484 - Site Operations)	38,000
	Tractor (#T0037 - Danada)	48,000
	Ford Transit Van (#028 - Facilities)	36,000
	Ford F550 w/service body & 7500 lb crane (#077 and #344 - Facilities)	135,000
	Ford Transit Van (#395 - Facilities)	36,000
	New Mini Excavator (Facilities)	55,000
	New Holland Skid Steer L234 (#T0187 - Facilities)	65,000
	Ford F250 w/plow prep (#026 - Fullersburg)	38,000
	Mini Skid Steer (#T0194 - Grounds/Landscaping)	35,000
	Aluminum Utility Trailer (#TR136 - Grounds/Landscaping)	7,500
	Peterbilt 348 Cab/Dump body (#186 - Grounds/Roads)	155,000
	Ford F350 w/liftgate & plow (#463 - Grounds/Roads)	40,000
	Ford F250 w/plow prep (#452 - Grounds/Trails)	38,000
	Paver (#PV003 - Grounds/Trails)	90,000
	New Aluminum Small Utility Trailer (Grounds/Trails)	7,000
	Kubota Track Skid Steer (#T0210 - Grounds/Trails)	68,000
	Ford Interceptor Hybrid (#475 - Law Enforcement)	42,000
	Ford Interceptor Hybrid (#481 - Law Enforcement)	42,000
	Ford Interceptor Hybrid (#482 - Law Enforcement)	42,000
	Ford Interceptor Hybrid (#483 - Law Enforcement)	42,000
	Gator XUV (#T0228 - NRM)	16,000
	Gator XUV (#T0229 - NRM)	16,000
	New - Seed Stripper (NRM)	18,000
	Ford F250 w/plow prep (#068 - Ecology)	38,000
	Ford F250 w/plow prep (#360 - Ecology)	38,000
	New - Enclosed Trailer (Ecology)	16,000
	Ford F250 w/plow prep (#353LV - USRC)	38,000
	<b>Total</b>	<b>1,487,500</b>
	<b>Grand Total</b>	<b>1,736,000</b>

**PAGE INTENTIONALLY BLANK**


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 #20-292**

EXECUTED AT THE DISTRICT HEADQUARTERS, 3 SOUTH 580 NAPERVILLE  
ROAD, WHEATON, ILLINOIS, ON THE 15<sup>th</sup> DAY OF DECEMBER A.D., 2020.

GIVEN UNDER MY HAND AND OFFICIAL SEAL AT WHEATON,  
ILLINOIS, THIS 16<sup>th</sup> DAY OF DECEMBER A.D., 2020.

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

**PAGE INTENTIONALLY BLANK**

**RESOLUTION NO. 20-291**

**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 2021 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 2021 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).

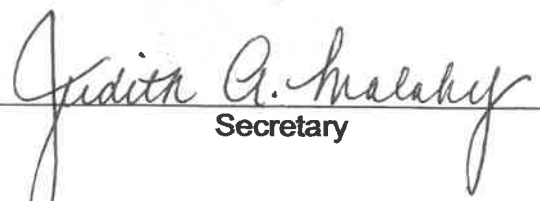
NOW, THEREFORE, BE IT RESOLVED by the President and Board of Commissioners of the Forest Preserve District of DuPage County that the attached Treasurer's Certificate of Estimated Revenue by Sources be received by the Board and placed on file with the County Clerk of DuPage County, Illinois.

PASSED AND APPROVED by the President and Board of Commissioners of the Forest Preserve District of DuPage County this 15th day of December, 2020.

APPROVED:

  
\_\_\_\_\_  
President

ATTEST:

  
\_\_\_\_\_  
Secretary

**PAGE INTENTIONALLY BLANK**



**EXHIBIT "A" TO  
RESOLUTION NO. 20-291**

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

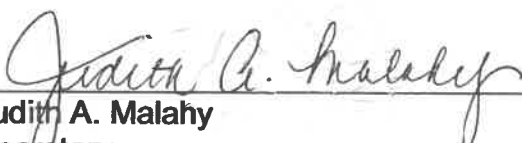
**FOR THE CALENDAR YEAR 2021**

---

I, Timothy P. Whelan, duly appointed Treasurer of the Forest Preserve District of DuPage County, Illinois, hereby certify that the estimated revenue, by sources, for the Forest Preserve District of DuPage County, Illinois, for the Calendar Year 2021 totals \$87,084,248 which is summarized in Exhibit "1" and detailed in Exhibit "2", both of which are attached hereto and made a part hereof.

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

December 15, 2020  
\_\_\_\_\_  
Date

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

December 15, 2020  
\_\_\_\_\_  
Date

**PAGE INTENTIONALLY BLANK**

**Forest Preserve DuPage County**  
**Exhibit #1 to Resolution 20-291**  
**Treasurer's Certificate Revenue Summary**  
**All Funds 2021**

	Total	All Tax Supported Funds	All Landfill Funds	Golf Fund	Endowment Fund	Wetland Aquatic & Riparian Fund	Debt Service Fund	Capital Improvement Fund	Oak Meadows Improvement Fund	Fleet Building Construction Fund	Building Renewal Fund
<b><i>Taxes</i></b>											
Property Taxes	51,279,025	29,040,000	0	0	0	0	22,239,025	0	0	0	0
Non-Property Taxes	1,075,000	1,075,000	0	0	0	0	0	0	0	0	0
	<u>52,354,025</u>	<u>30,115,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>22,239,025</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><i>Fees &amp; Permits</i></b>											
Permits	569,095	569,095	0	0	0	0	0	0	0	0	0
Other Fees	378,730	378,730	0	0	0	0	0	0	0	0	0
Sales and Service Fees	5,553,480	318,530	0	5,234,950	0	0	0	0	0	0	0
	<u>6,501,305</u>	<u>1,266,355</u>	<u>0</u>	<u>5,234,950</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><i>Intergovernmental Revenues</i></b>											
Grants and Reimbursements	2,250,193	384,193	0	0	0	1,866,000	0	0	0	0	0
	<u>2,250,193</u>	<u>384,193</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,866,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><i>Other Income</i></b>											
Cropland Conversions	73,875	73,875	0	0	0	0	0	0	0	0	0
Easement Fees and Defaults	460,000	460,000	0	0	0	0	0	0	0	0	0
Court Fines	65,500	65,500	0	0	0	0	0	0	0	0	0
Investment Income	6,600,500	209,000	5,818,000	25,000	67,000	49,000	54,500	172,000	4,000	2,000	200,000
Rents and Royalties	102,120	102,120	0	0	0	0	0	0	0	0	0
Private Sector Support	552,000	2,000	0	0	550,000	0	0	0	0	0	0
Other	580,662	416,662	0	14,000	0	0	0	150,000	0	0	0
	<u>8,434,657</u>	<u>1,329,157</u>	<u>5,818,000</u>	<u>39,000</u>	<u>617,000</u>	<u>49,000</u>	<u>54,500</u>	<u>322,000</u>	<u>4,000</u>	<u>2,000</u>	<u>200,000</u>
<b><i>Revenue Total</i></b>	<b>69,540,180</b>	<b>33,094,705</b>	<b>5,818,000</b>	<b>5,273,950</b>	<b>617,000</b>	<b>1,915,000</b>	<b>22,293,525</b>	<b>322,000</b>	<b>4,000</b>	<b>2,000</b>	<b>200,000</b>
<b><i>Transfers and Fund Balance</i></b>	<b>17,544,068</b>	<b>6,587,252</b>	<b>242,480</b>	<b>584,044</b>	<b>(617,000)</b>	<b>(64,709)</b>	<b>(54,500)</b>	<b>2,044,352</b>	<b>7,423,049</b>	<b>9,700</b>	<b>1,389,400</b>
<b><i>TOTAL SOURCES OF FUNDS</i></b>	<b><u>87,084,248</u></b>	<b><u>39,681,957</u></b>	<b><u>6,060,480</u></b>	<b><u>5,857,994</u></b>	<b><u>0</u></b>	<b><u>1,850,291</u></b>	<b><u>22,239,025</u></b>	<b><u>2,366,352</u></b>	<b><u>7,427,049</u></b>	<b><u>11,700</u></b>	<b><u>1,589,400</u></b>

**Forest Preserve DuPage County  
Exhibit #1 to Resolution #20-291  
Treasurer's Certificate Revenue Summary  
Tax Supported Funds 2021**

	Tax Supported Funds Total	General 010	Liability 020	IL Municipal Retirement 030	Social Security 035	Audit 040	Zoological 050	Construction & Development 221
<b><i>Taxes</i></b>								
Property Taxes	29,040,000	22,500,000	250,000	2,000,000	1,250,000	40,000	1,000,000	2,000,000
Non-Property Taxes	1,075,000	775,000	0	0	0	0	50,000	250,000
	<b>30,115,000</b>	<b>23,275,000</b>	<b>250,000</b>	<b>2,000,000</b>	<b>1,250,000</b>	<b>40,000</b>	<b>1,050,000</b>	<b>2,250,000</b>
<b><i>Fees &amp; Permits</i></b>								
Permits	569,095	569,095	0	0	0	0	0	0
Other Fees	378,730	359,730	0	0	0	0	19,000	0
Sales and Service Fees	318,530	303,530	0	0	0	0	15,000	0
	<b>1,266,355</b>	<b>1,232,355</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,000</b>	<b>0</b>
<b><i>Intergovernmental Revenues</i></b>								
Grants and Reimbursements	384,193	84,193	0	0	0	0	0	300,000
	<b>384,193</b>	<b>84,193</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300,000</b>
<b><i>Other Income</i></b>								
Cropland Conversions	73,875	73,875	0	0	0	0	0	0
Easement Fees and Defaults	460,000	460,000	0	0	0	0	0	0
Court Fines	65,500	65,500	0	0	0	0	0	0
Investment Income	209,000	123,000	22,000	29,000	17,000	1,000	17,000	0
Rents and Royalties	102,120	102,120	0	0	0	0	0	0
Private Sector Support	2,000	2,000	0	0	0	0	0	0
Other	416,662	227,662	0	0	0	0	189,000	0
	<b>1,329,157</b>	<b>1,054,157</b>	<b>22,000</b>	<b>29,000</b>	<b>17,000</b>	<b>1,000</b>	<b>206,000</b>	<b>0</b>
<b><i>Revenue Total</i></b>	<b>33,094,705</b>	<b>25,645,705</b>	<b>272,000</b>	<b>2,029,000</b>	<b>1,267,000</b>	<b>41,000</b>	<b>1,290,000</b>	<b>2,550,000</b>
<b><i>Transfers and Fund Balance</i></b>	<b>6,587,252</b>	<b>2,812,958</b>	<b>138,000</b>	<b>695,903</b>	<b>211,231</b>	<b>(1,000)</b>	<b>110,760</b>	<b>2,619,399</b>
<b><i>TOTAL SOURCES OF FUNDS</i></b>	<b>39,681,957</b>	<b>28,458,663</b>	<b>410,000</b>	<b>2,724,903</b>	<b>1,478,231</b>	<b>40,000</b>	<b>1,400,760</b>	<b>5,169,399</b>

**Forest Preserve DuPage County  
Exhibit #1 to Resolution #20-291  
Treasurer's Certificate Revenue Summary  
Landfill Funds 2021**

	Landfill Funds Total	Environmental Responsibility 070	District-Wide Environmental 075	Mallard Lake Landfill Expense 080	Mallard Lake Non-Landfill Improvement 081	Greene Valley Landfill Expense 085	Greene Valley Non-Landfill Improvement 086
<b><i>Other Income</i></b>							
Investment Income	5,818,000	51,000	1,588,000	2,112,000	6,000	2,059,000	2,000
<b><i>Revenue Total</i></b>	5,818,000	51,000	1,588,000	2,112,000	6,000	2,059,000	2,000
<b><i>Transfers and Fund Balance</i></b>	242,480	(51,000)	3,550,280	(1,544,800)	(6,000)	(1,704,000)	(2,000)
<b><i>TOTAL SOURCES OF FUNDS</i></b>	<b>6,060,480</b>	<b>0</b>	<b>5,138,280</b>	<b>567,200</b>	<b>0</b>	<b>355,000</b>	<b>0</b>

**PAGE INTENTIONALLY BLANK**

Forest Preserve DuPage County  
Exhibit #2 to Resolution #20-291  
Treasurer's Certificate Revenue Summary  
2021

Description	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
<b>REVENUES</b>			
<b>Taxes</b>			
1100 Current Levy	51,279,025	50,841,950	50,915,904
1110 Prior Levies	0	56	46,656
1130 Other Property Taxes	0	1	249
1200 Personal Property Replacement Tax	1,075,000	1,094,784	1,295,640
<b>Taxes Total</b>	<b>52,354,025</b>	<b>51,936,791</b>	<b>52,258,449</b>
<b>Fees &amp; Permits</b>			
2100 Picnic	86,000	47,500	86,088
2110 Camping	40,000	33,000	40,115
2120 Special Use	64,545	24,274	63,609
2151 Model Aircraft	6,000	6,000	6,435
2160 Other/Add-ons (Tents, Grills, etc.)	7,800	325	10,120
2500 Boat (Annual & Daily)	33,750	45,000	26,557
2510 Replacement/Amended Permits (Any Type)	1,000	1,200	880
2710 Dog (Annual & Daily)	330,000	330,000	308,967
2715 Tubing/Snow Shoes Rental	8,000	4,500	12,955
2720 Firewood	7,000	6,500	3,269
2725 Other Fees	0	145	75
2735 Summer Camp	183,925	7,190	0
2740 Educational Programs	82,275	1,250	139,602
2745 Equestrian Program	32,070	1,000	69,743
2755 Hayrides	12,250	3,500	10,342
2765 Participation Fees	53,210	12,295	95,348
2841 Facilities Rental	63,570	50	69,151
2845 Food	181,200	68,200	169,152
2846 Non-Alcoholic Beverages	80,000	71,500	62,233
2847 Beer/Wine	336,000	307,500	302,464
2848 Liquor	73,000	52,000	73,169
2849 Other	1,006,210	97,265	142,799
2850 Cash Over & Short	0	0	402
2855 Boats Rentals	125,000	0	123,786
2860 Range Fees	85,000	0	0
2861 Greens Fees	2,605,000	2,660,000	2,128,365
2862 Equipment Rental Fees	836,000	749,910	695,189
2864 Pro Shop Sales	137,500	118,000	123,278
2866 Residential Cards	0	0	20,772
2867 Service Charge	25,000	640	23,385
<b>Fees &amp; Permits Total</b>	<b>6,501,305</b>	<b>4,648,744</b>	<b>4,808,250</b>
<b>Intergovernmental Revenues</b>			
3310 State	1,481,240	1,769,000	4,187,916
3320 Local	8,953	0	271,949
3330 Federal	760,000	0	1,925
3400 Other	0	0	5,726
<b>Intergovernmental Revenues Total</b>	<b>2,250,193</b>	<b>1,769,000</b>	<b>4,467,516</b>
<b>Other Income</b>			
4100 Cropland Conversions	73,875	73,875	38,438
4200 Easement Fees & Defaults	460,000	552,000	68,862
4300 Court Fines	65,500	77,675	41,779
4400 Investment Income	6,600,500	6,611,043	14,292,969

FUND: ALL FUNDS

Forest Preserve DuPage County  
Exhibit #2 to Resolution #20-291  
Treasurer's Certificate Revenue Summary  
2021

Description	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
4505 Landfill Gas Royalties	48,000	48,000	52,245
4531 Guard Residence Maintenance Fees	36,120	34,830	33,325
4600 Interfund Transfers In - Services Provided	18,000	0	18,000
4850 Private Sector Support	552,000	352,000	373,903
4900 Other Nontaxable	157,732	22,812	132,959
4920 Donations	257,930	209,152	114,384
4922 Sponsorships	1,000	0	85
6100 Sale of General Fixed Assets	164,000	186,097	163,089
6200 Gain (Loss) on Disposal of Fixed Assets	0	0	(38,731)
6300 Compensation - Loss of General Fixed Assets	0	1,887	0
<b>Other Income Total</b>	<b>8,434,657</b>	<b>8,169,371</b>	<b>15,291,307</b>
<b>REVENUE TOTAL</b>	<b><u>69,540,180</u></b>	<b><u>66,523,906</u></b>	<b><u>76,825,522</u></b>
Transfers and Fund Balance	17,544,068	3,791,181	(12,620,123)
<b>TOTAL SOURCES OF FUNDS</b>	<b><u>87,084,248</u></b>	<b><u>70,315,087</u></b>	<b><u>64,205,399</u></b>



Forest Preserve DuPage County  
Exhibit #2 to Resolution #20-291  
Treasurer's Certificate Revenue Summary  
2021

Description	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
<b>REVENUES</b>			
<b>Taxes</b>			
1100 Current Levy	22,500,000	21,604,500	21,371,376
1110 Prior Levies	0	0	14,016
1130 Other Property Taxes	0	0	109
1200 Personal Property Replacement Tax	775,000	1,049,737	1,237,807
<b>Taxes Total</b>	<b>23,275,000</b>	<b>22,654,237</b>	<b>22,623,308</b>
<b>Fees &amp; Permits</b>			
2100 Picnic	86,000	47,500	86,088
2110 Camping	40,000	33,000	40,115
2120 Special Use	64,545	24,274	63,609
2151 Model Aircraft	6,000	6,000	6,435
2160 Other/Add-ons (Tents, Grills, etc.)	7,800	325	10,120
2500 Boat (Annual & Daily)	33,750	45,000	26,557
2510 Replacement/Amended Permits (Any Type)	1,000	1,200	880
2710 Dog (Annual & Daily)	330,000	330,000	308,967
2715 Tubing/Snow Shoes Rental	8,000	4,500	12,955
2720 Firewood	7,000	6,500	3,269
2725 Other Fees	0	145	75
2735 Summer Camp	174,925	7,190	0
2740 Educational Programs	72,275	(1,750)	115,715
2745 Equestrian Program	32,070	1,000	69,743
2755 Hayrides	12,250	3,500	10,342
2765 Participation Fees	53,210	12,295	95,348
2841 Facilities Rental	63,320	0	69,051
2849 Other	114,210	94,265	123,356
2850 Cash Over & Short	0	0	(195)
2855 Boats Rentals	125,000	0	123,786
2862 Equipment Rental Fees	1,000	(90)	2,502
<b>Fees &amp; Permits Total</b>	<b>1,232,355</b>	<b>614,854</b>	<b>1,168,718</b>
<b>Intergovernmental Revenues</b>			
3310 State	80,240	169,000	3,875
3320 Local	3,953	0	63,390
3330 Federal	0	0	1,925
3400 Other	0	0	5,726
<b>Intergovernmental Revenues Total</b>	<b>84,193</b>	<b>169,000</b>	<b>74,916</b>
<b>Other Income</b>			
4100 Cropland Conversions	73,875	73,875	38,438
4200 Easement Fees & Defaults	460,000	552,000	68,862
4300 Court Fines	65,500	77,675	41,779
4400 Investment Income	123,000	40,089	178,088
4505 Landfill Gas Royalties	48,000	48,000	41,796
4531 Guard Residence Maintenance Fees	36,120	34,830	33,325
4600 Interfund Transfers In - Services Provided	18,000	0	18,000
4850 Private Sector Support	2,000	2,000	0
4900 Other Nontaxable	157,732	20,062	110,705
4920 Donations	69,930	59,152	56,665
<b>Other Income Total</b>	<b>1,054,157</b>	<b>907,683</b>	<b>587,658</b>
<b>REVENUE TOTAL</b>	<b>25,645,705</b>	<b>24,345,774</b>	<b>24,454,600</b>

Forest Preserve DuPage County  
Exhibit #2 to Resolution #20-291  
Treasurer's Certificate Revenue Summary  
2021

Description	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
Transfers and Fund Balance	2,812,959	1,703,065	1,940,510
<b>TOTAL SOURCES OF FUNDS</b>	<b>28,458,664</b>	<b>26,048,839</b>	<b>26,395,110</b>

Forest Preserve DuPage County  
Exhibit #2 to Resolution #20-291  
Treasurer's Certificate Revenue Summary  
2021

Description	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
<b>REVENUES</b>			
<b>Taxes</b>			
1100 Current Levy	250,000	250,000	318,713
1110 Prior Levies	0	0	177
1130 Other Property Taxes	0	0	2
<b>Taxes Total</b>	<b>250,000</b>	<b>250,000</b>	<b>318,892</b>
<b>Fees &amp; Permits</b>			
<b>Intergovernmental Revenues</b>			
3320 Local	0	0	18
<b>Intergovernmental Revenues Total</b>	<b>0</b>	<b>0</b>	<b>18</b>
<b>Other Income</b>			
4400 Investment Income	22,000	48,263	66,019
<b>Other Income Total</b>	<b>22,000</b>	<b>48,263</b>	<b>66,019</b>
<b>REVENUE TOTAL</b>	<b>272,000</b>	<b>298,263</b>	<b>384,929</b>
Transfers and Fund Balance	138,000	111,737	15,671
<b>TOTAL SOURCES OF FUNDS</b>	<b>410,000</b>	<b>410,000</b>	<b>400,600</b>

Description	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
<b>REVENUES</b>			
<b>Taxes</b>			
1100 Current Levy	2,000,000	2,700,000	2,511,902
1110 Prior Levies	0	0	1,365
1130 Other Property Taxes	0	0	12
<b>Taxes Total</b>	<b>2,000,000</b>	<b>2,700,000</b>	<b>2,513,279</b>
<b>Fees &amp; Permits</b>			
<b>Intergovernmental Revenues</b>			
3320 Local	0	0	139
<b>Intergovernmental Revenues Total</b>	<b>0</b>	<b>0</b>	<b>139</b>
<b>Other Income</b>			
4400 Investment Income	29,000	60,880	56,295
<b>Other Income Total</b>	<b>29,000</b>	<b>60,880</b>	<b>56,295</b>
<b>REVENUE TOTAL</b>	<b>2,029,000</b>	<b>2,760,880</b>	<b>2,569,713</b>
Transfers and Fund Balance	695,903	27,230	(228,872)
<b>TOTAL SOURCES OF FUNDS</b>	<b>2,724,903</b>	<b>2,788,110</b>	<b>2,340,841</b>

Forest Preserve DuPage County  
Exhibit #2 to Resolution #20-291  
Treasurer's Certificate Revenue Summary  
2021

Description	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
<b>REVENUES</b>			
<b>Taxes</b>			
1100 Current Levy	1,250,000	1,425,000	1,371,928
1110 Prior Levies	0	0	23,923
1130 Other Property Taxes	0	0	7
<b>Taxes Total</b>	<b>1,250,000</b>	<b>1,425,000</b>	<b>1,395,858</b>
<b>Fees &amp; Permits</b>			
<b>Intergovernmental Revenues</b>			
3320 Local	0	0	77
<b>Intergovernmental Revenues Total</b>	<b>0</b>	<b>0</b>	<b>77</b>
<b>Other Income</b>			
4400 Investment Income	17,000	31,415	47,212
<b>Other Income Total</b>	<b>17,000</b>	<b>31,415</b>	<b>47,212</b>
<b>REVENUE TOTAL</b>	<b>1,267,000</b>	<b>1,456,415</b>	<b>1,443,147</b>
Transfers and Fund Balance	211,231	(109,504)	(112,241)
<b>TOTAL SOURCES OF FUNDS</b>	<b>1,478,231</b>	<b>1,346,911</b>	<b>1,330,906</b>

Forest Preserve DuPage County  
Exhibit #2 to Resolution #20-291  
Treasurer's Certificate Revenue Summary  
2021

Description	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
<b>REVENUES</b>			
<b>Taxes</b>			
1100 Current Levy	40,000	40,000	0
<b>Taxes Total</b>	<b>40,000</b>	<b>40,000</b>	<b>0</b>
<b>Fees &amp; Permits</b>			
<b>Intergovernmental Revenues</b>			
<b>Other Income</b>			
4400 Investment Income	1,000	1,538	4,186
<b>Other Income Total</b>	<b>1,000</b>	<b>1,538</b>	<b>4,186</b>
<b>REVENUE TOTAL</b>	<b>41,000</b>	<b>41,538</b>	<b>4,186</b>
Transfers and Fund Balance	(1,000)	(1,538)	33,314
Net Expenditures	40,000	40,000	37,500
<b>TOTAL SOURCES OF FUNDS</b>	<b>40,000</b>	<b>40,000</b>	<b>37,500</b>

Forest Preserve DuPage County  
Exhibit #2 to Resolution #20-291  
Treasurer's Certificate Revenue Summary  
2021

Description	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
<b>REVENUES</b>			
<b>Taxes</b>			
1100 Current Levy	1,000,000	900,000	917,039
1110 Prior Levies	0	56	231
1130 Other Property Taxes	0	1	5
1200 Personal Property Replacement Tax	50,000	45,047	57,833
<b>Taxes Total</b>	<b>1,050,000</b>	<b>945,104</b>	<b>975,108</b>
<b>Fees &amp; Permits</b>			
2735 Summer Camp	9,000	0	0
2740 Educational Programs	10,000	3,000	23,887
2849 Other	15,000	3,000	16,218
2850 Cash Over & Short	0	0	(61)
<b>Fees &amp; Permits Total</b>	<b>34,000</b>	<b>6,000</b>	<b>40,044</b>
<b>Intergovernmental Revenues</b>			
3320 Local	0	0	51
<b>Intergovernmental Revenues Total</b>	<b>0</b>	<b>0</b>	<b>51</b>
<b>Other Income</b>			
4400 Investment Income	17,000	27,668	39,229
4900 Other Nontaxable	0	0	80
4920 Donations	188,000	150,000	57,720
4922 Sponsorships	1,000	0	85
<b>Other Income Total</b>	<b>206,000</b>	<b>177,668</b>	<b>97,114</b>
<b>REVENUE TOTAL</b>			
	<b>1,290,000</b>	<b>1,128,772</b>	<b>1,112,317</b>
Transfers and Fund Balance	110,760	98,362	(16,173)
<b>TOTAL SOURCES OF FUNDS</b>	<b>1,400,760</b>	<b>1,227,134</b>	<b>1,096,144</b>

Description	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
<b>REVENUES</b>			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
Other Income			
4400 Investment Income	51,000	53,717	108,820
Other Income Total	<b>51,000</b>	<b>53,717</b>	<b>108,820</b>
<b>REVENUE TOTAL</b>	<b>51,000</b>	<b>53,717</b>	<b>108,820</b>
Transfers and Fund Balance	(51,000)	(53,717)	(108,820)



Description	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
<b>REVENUES</b>			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
Other Income			
4400 Investment Income	1,588,000	1,547,940	3,847,265
<b>Other Income Total</b>	<b>1,588,000</b>	<b>1,547,940</b>	<b>3,847,265</b>
<b>REVENUE TOTAL</b>	<b>1,588,000</b>	<b>1,547,940</b>	<b>3,847,265</b>
Transfers and Fund Balance	3,550,280	159,910	(2,465,345)
<b>TOTAL SOURCES OF FUNDS</b>	<b>5,138,280</b>	<b>1,707,850</b>	<b>1,381,920</b>

Forest Preserve DuPage County  
Exhibit #2 to Resolution #20-291  
Treasurer's Certificate Revenue Summary  
2021

Description	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
<b>REVENUES</b>			
<b>Taxes</b>			
<b>Fees &amp; Permits</b>			
<b>Intergovernmental Revenues</b>			
3310 State	0	0	410,056
<b>Intergovernmental Revenues Total</b>	<b>0</b>	<b>0</b>	<b>410,056</b>
<b>Other Income</b>			
4400 Investment Income	2,112,000	2,083,207	5,010,343
<b>Other Income Total</b>	<b>2,112,000</b>	<b>2,083,207</b>	<b>5,010,343</b>
<b>REVENUE TOTAL</b>	<b>2,112,000</b>	<b>2,083,207</b>	<b>5,420,399</b>
Transfers and Fund Balance	(1,544,800)	(1,952,657)	(5,244,368)
<b>TOTAL SOURCES OF FUNDS</b>	<b>567,200</b>	<b>130,550</b>	<b>176,031</b>

Description	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
<b>REVENUES</b>			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
Other Income			
4400 Investment Income	6,000	16,841	16,183
<b>Other Income Total</b>	<b>6,000</b>	<b>16,841</b>	<b>16,183</b>
<b>REVENUE TOTAL</b>	<b>6,000</b>	<b>16,841</b>	<b>16,183</b>
Transfers and Fund Balance	(6,000)	(16,841)	(16,183)

Description	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
<b>REVENUES</b>			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
Other Income			
4400 Investment Income	2,059,000	2,079,507	4,221,824
Other Income Total	<b>2,059,000</b>	<b>2,079,507</b>	<b>4,221,824</b>
<b>REVENUE TOTAL</b>	<b>2,059,000</b>	<b>2,079,507</b>	<b>4,221,824</b>
Transfers and Fund Balance	(1,704,000)	(1,958,207)	(4,114,988)
<b>TOTAL SOURCES OF FUNDS</b>	<b>355,000</b>	<b>121,300</b>	<b>106,836</b>

Description	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
<b>REVENUES</b>			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
Other Income			
4400 Investment Income	2,000	6,765	5,351
4505 Landfill Gas Royalties	0	0	10,449
<b>Other Income Total</b>	<b>2,000</b>	<b>6,765</b>	<b>15,800</b>
<b>REVENUE TOTAL</b>	<b>2,000</b>	<b>6,765</b>	<b>15,800</b>
Transfers and Fund Balance	(2,000)	(6,765)	(15,800)

Forest Preserve DuPage County  
Exhibit #2 to Resolution #20-291  
Treasurer's Certificate Revenue Summary  
2021

Description	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
<b>REVENUES</b>			
<b>Taxes</b>			
<b>Fees &amp; Permits</b>			
2841 Facilities Rental	250	50	100
2845 Food	181,200	68,200	169,152
2846 Non-Alcoholic Beverages	80,000	71,500	62,233
2847 Beer/Wine	336,000	307,500	302,464
2848 Liquor	73,000	52,000	73,169
2849 Other	877,000	0	3,225
2850 Cash Over & Short	0	0	658
2860 Range Fees	85,000	0	0
2861 Greens Fees	2,605,000	2,660,000	2,128,365
2862 Equipment Rental Fees	835,000	750,000	692,687
2864 Pro Shop Sales	137,500	118,000	123,278
2866 Residential Cards	0	0	20,772
2867 Service Charge	25,000	640	23,385
<b>Fees &amp; Permits Total</b>	<b>5,234,950</b>	<b>4,027,890</b>	<b>3,599,488</b>
<b>Intergovernmental Revenues</b>			
<b>Other Income</b>			
4400 Investment Income	25,000	25,000	48,245
4900 Other Nontaxable	0	2,750	22,174
6100 Sale of General Fixed Assets	14,000	21,097	19,113
6200 Gain (Loss) on Disposal of Fixed Assets	0	0	(38,731)
6300 Compensation - Loss of General Fixed Assets	0	1,887	0
<b>Other Income Total</b>	<b>39,000</b>	<b>50,734</b>	<b>50,801</b>
<b>REVENUE TOTAL</b>	<b>5,273,950</b>	<b>4,078,624</b>	<b>3,650,289</b>
Transfers and Fund Balance	584,044	(882,220)	49,041
<b>TOTAL SOURCES OF FUNDS</b>	<b>5,857,994</b>	<b>3,196,404</b>	<b>3,699,330</b>

Forest Preserve DuPage County  
Exhibit #2 to Resolution #20-291  
Treasurer's Certificate Revenue Summary  
2021

Description	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
<b>REVENUES</b>			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
Other Income			
4400 Investment Income	67,000	63,304	68,970
4850 Private Sector Support	550,000	350,000	373,903
<b>Other Income Total</b>	<b>617,000</b>	<b>413,304</b>	<b>442,873</b>
<b>REVENUE TOTAL</b>	<b>617,000</b>	<b>413,304</b>	<b>442,873</b>
Transfers and Fund Balance	(617,000)	(413,304)	(442,873)

Description	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
<b>REVENUES</b>			
<b>Taxes</b>			
<b>Fees &amp; Permits</b>			
<b>Intergovernmental Revenues</b>			
3310 State	1,101,000	1,600,000	3,773,984
3320 Local	5,000	0	135,050
3330 Federal	760,000	0	0
<b>Intergovernmental Revenues Total</b>	<b>1,866,000</b>	<b>1,600,000</b>	<b>3,909,034</b>
<b>Other Income</b>			
4400 Investment Income	49,000	79,985	100,511
<b>Other Income Total</b>	<b>49,000</b>	<b>79,985</b>	<b>100,511</b>
<b>REVENUE TOTAL</b>	<b>1,915,000</b>	<b>1,679,985</b>	<b>4,009,545</b>
Transfers and Fund Balance	(64,709)	1,127,257	(1,162,488)
<b>TOTAL SOURCES OF FUNDS</b>	<b>1,850,291</b>	<b>2,807,242</b>	<b>2,847,057</b>



Description	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
<b>REVENUES</b>			
<b>Taxes</b>			
1100 Current Levy	2,000,000	0	0
1200 Personal Property Replacement Tax	250,000	0	0
<b>Taxes Total</b>	<b>2,250,000</b>	<b>0</b>	<b>0</b>
<b>Fees &amp; Permits</b>			
<b>Intergovernmental Revenues</b>			
3310 State	300,000	0	0
<b>Intergovernmental Revenues Total</b>	<b>300,000</b>	<b>0</b>	<b>0</b>
<b>Other Income</b>			
<b>REVENUE TOTAL</b>	<b>2,550,000</b>	<b>0</b>	<b>0</b>
Transfers and Fund Balance	2,619,399	0	0
<b>TOTAL SOURCES OF FUNDS</b>	<b>5,169,399</b>	<b>0</b>	<b>0</b>

Forest Preserve DuPage County  
Exhibit #2 to Resolution #20-291  
Treasurer's Certificate Revenue Summary  
2021

Description	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
<b>REVENUES</b>			
<b>Taxes</b>			
1100 Current Levy	22,239,025	21,922,450	22,524,947
1110 Prior Levies	0	0	6,942
1130 Other Property Taxes	0	0	114
<b>Taxes Total</b>	<b>22,239,025</b>	<b>21,922,450</b>	<b>22,532,003</b>
<b>Fees &amp; Permits</b>			
<b>Intergovernmental Revenues</b>			
3320 Local	0	0	1,246
<b>Intergovernmental Revenues Total</b>	<b>0</b>	<b>0</b>	<b>1,246</b>
<b>Other Income</b>			
4400 Investment Income	54,500	74,556	166,981
<b>Other Income Total</b>	<b>54,500</b>	<b>74,556</b>	<b>166,981</b>
<b>REVENUE TOTAL</b>	<b>22,293,525</b>	<b>21,997,006</b>	<b>22,700,230</b>
Transfers and Fund Balance	(54,500)	(74,556)	(1,724,760)
<b>TOTAL SOURCES OF FUNDS</b>	<b>22,239,025</b>	<b>21,922,450</b>	<b>20,975,470</b>

Forest Preserve DuPage County  
Exhibit #2 to Resolution #20-291  
Treasurer's Certificate Revenue Summary  
2021

Description	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
<b>REVENUES</b>			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
Other Income			
4400 Investment Income	172,000	105,056	216,535
6100 Sale of General Fixed Assets	150,000	165,000	143,976
<b>Other Income Total</b>	<b>322,000</b>	<b>270,056</b>	<b>360,511</b>
<b>REVENUE TOTAL</b>	<b>322,000</b>	<b>270,056</b>	<b>360,511</b>
Transfers and Fund Balance	2,044,352	909,897	1,118,291
<b>TOTAL SOURCES OF FUNDS</b>	<b>2,366,352</b>	<b>1,179,953</b>	<b>1,478,802</b>

Description	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
<b>REVENUES</b>			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
Other Income			
4400 Investment Income	4,000	15,718	78,213
<b>Other Income Total</b>	<b>4,000</b>	<b>15,718</b>	<b>78,213</b>
<b>REVENUE TOTAL</b>	<b>4,000</b>	<b>15,718</b>	<b>78,213</b>
Transfers and Fund Balance	7,423,049	6,477,076	2,149,387
<b>TOTAL SOURCES OF FUNDS</b>	<b>7,427,049</b>	<b>6,492,794</b>	<b>2,227,600</b>

Description	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
<b>REVENUES</b>			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
Other Income			
4400 Investment Income	2,000	6,886	12,700
<b>Other Income Total</b>	<b>2,000</b>	<b>6,886</b>	<b>12,700</b>
<b>REVENUE TOTAL</b>	<b>2,000</b>	<b>6,886</b>	<b>12,700</b>
Transfers and Fund Balance	9,700	2,414	(1,446)
<b>TOTAL SOURCES OF FUNDS</b>	<b>11,700</b>	<b>9,300</b>	<b>11,254</b>

Description	CY 2021 Budget	CY 2020 Estimate	CY 2019 Actual
<b>REVENUES</b>			
Taxes			
Fees & Permits			
Intergovernmental Revenues			
Other Income			
4400 Investment Income	200,000	242,708	0
Other Income Total	<b>200,000</b>	<b>242,708</b>	<b>0</b>
<b>REVENUE TOTAL</b>	<b>200,000</b>	<b>242,708</b>	<b>0</b>
Transfers and Fund Balance	1,389,400	643,542	0
<b>TOTAL SOURCES OF FUNDS</b>	<b>1,589,400</b>	<b>886,250</b>	<b>0</b>

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 #20-291**

---

EXECUTED AT THE DISTRICT HEADQUARTERS, 3 SOUTH 580 NAPERVILLE  
ROAD, WHEATON, ILLINOIS, ON THE 15<sup>th</sup> DAY OF DECEMBER A.D., 2020.

GIVEN UNDER MY HAND AND OFFICIAL SEAL AT WHEATON,  
ILLINOIS, THIS 16<sup>th</sup> DAY OF DECEMBER A.D., 2020.

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

**PAGE INTENTIONALLY BLANK**



# FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

## CALENDAR YEAR 2021 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 1<sup>st</sup> on property values assessed as of the same date. Tax bills are prepared by the County and issued on or about May 1<sup>st</sup> and are payable in two installments, on or about June 1<sup>st</sup> and September 1<sup>st</sup>. The County collects all such taxes and remits them periodically to the taxing bodies. Taxes levied in one year become due and payable the following year. The District levied the 2020 taxes to support the calendar year 2021 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.

**PAGE INTENTIONALLY BLANK**

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
CALENDAR YEAR 2021 BUDGET

Capital Improvement Request Summary

---

FUND		STRUCTURES & LAND IMPROV.	PRESERVE & RECREATION	WATER MANAGE	LANDFILL	TOTAL
010	General Fund	40,500	0	0	0	40,500
075	District Wide Environmental Fund	2,730,000	0	0	315,000	3,045,000
131	Golf Fund	834,000	0	0	0	834,000
221	Construction & Development Fund	3,707,000	200,000	100,000	0	4,007,000
500	Capital Improvement, Repair or Replacement Fund	828,852	50,000	0	0	878,852
510	Oak Meadows Golf and Preserve Improv Proj Fund	6,785,000	127,781	232,552	0	7,145,333
520	Fleet Building Construction Fund	11,700	0	0	0	11,700
530	Building Renewal Fund	1,355,000	0	0	0	1,355,000
ALL FUNDS TOTAL		16,292,052	377,781	332,552	315,000	17,317,385

**PAGE INTENTIONALLY BLANK**

FORESET PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
CALENDAR YEAR 2021 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
4300		Equipment						
		Large Tire Changing Machine		15,500	0	0	0	15,500
		010	Fund Total	40,500	0	0	0	40,500
Fund:	075	District-Wide Environmental Fund						
Agency:	I00	Environmental Services						
4100		Land & Related Costs						
		DW Non Landfill Stormwater Management		50,000	0	0	0	50,000
		NR Swift Prairie Dump Reclamation		150,000	0	0	0	150,000
		FM Asbestos Abatement		100,000	0	0	0	100,000
		Churchill Fleet Tank Remediation		50,000	0	0	0	50,000
		Unanticipated Reclamation Sites		50,000	0	0	0	50,000
		DW Lab Pack		4,000	0	0	0	4,000
		Fly Dump Special Disposal		6,000	0	0	0	6,000
		BW Asphalt Plant Reclamation		100,000	0	0	0	100,000
		Songbird Slough Storm Sewer Cleaning & Televising		20,000	0	0	0	20,000
8021		Leachate & Grountwater Systems - Blackwell						
		BW Gas & Leachate Improvement Construction		2,200,000	0	0	0	2,200,000
8491		Leachate & Groundwater Systems - Mallard North						
		MLN Leachate Tank Anti-siphon Valve		0	0	0	15,000	15,000
8493		Other Landfill Improvements - Mallard North						
		MLN River Restoration Construction		0	0	0	275,000	275,000
		MLN River CQA		0	0	0	25,000	25,000
		075	Fund Total	2,730,000	0	0	315,000	3,045,000

FORESET PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
CALENDAR YEAR 2021 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							
	Engineering For HVAC Replacement Project			60,000	0	0	0	60,000
		MMK	Agency	60,000	0	0	0	60,000
			Total					
Agency: OMK	Oak Meadows Overhead							
4200	Operational Improvements & Structures							
	Clubhouse Landscaping & Irrigation			124,000	0	0	0	124,000
	FF&E			650,000	0	0	0	650,000
		OMK	Agency	774,000	0	0	0	774,000
			Total					
		131	Fund	834,000	0	0	0	834,000
			Total					
Fund: 221	Construction & Development Fund 2020 Levy Fund							
Agency: P00	Planning							
5021	Structures - Blackwell							
	Blackwell Archary Range Protective Barrier Improvements			52,000	0	0	0	52,000
5022	Trails, Roads, Parking Lots - Blackwell							
	Blackwell to West DuPage Woods			500,000	0	0	0	500,000
5071	Trails, Roads, Parking Lots - Danada							
	Danada Herrick Lake Regional Trail - Cromwell Connector			100,000	0	0	0	100,000
5093	Restoration Egerman Woods							
	Egerman Woods			425,000	0	0	0	425,000
5113	Restoration Fischer Woods							
	Fischer Woods			450,000	0	0	0	450,000
5123	Restoration FBD Butler Woods							
	Butler Woods			375,000	0	0	0	375,000
5163	Restoration Herrick Lake							
	Herrick Lake			1,325,000	0	0	0	1,325,000
5232	Trails, Roads, Parking Lots							
	Pratt's Wayne Woods Portion of Phase III Engineering & const.			0	100,000	0	0	100,000
5282	Trails, Roads, Parking Lots							
	Waterfall Glen new parking lot near Case Ave and Bluff Road			0	100,000	0	0	100,000
5323	Restoration West Chicago							
	West Chicago			150,000	0	0	0	150,000
5341	Structures - Willowbrook							
	Willowbrook Animal Care Rehabilitatin Enclosure			150,000	0	0	0	150,000
5454	Other Improvements - District Wide							
	Wayfinding Signage Materials			15,000	0	0	0	15,000
5463	Restoration Hickory Grove							
	Hickory Grove			165,000	0	0	0	165,000
6450	Water Mangement - District Wide							
	Stormwater Permit Compliance			0	0	100,000	0	100,000
		P00	Agency	3,707,000	200,000	100,000	0	4,007,000
			Total					
		220	Fund	3,707,000	3,707,000	100,000	0	4,007,000
			Total					

FORESET PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
CALENDAR YEAR 2021 BUDGET

+Capital Improvement Request Detail

				Structures & Land Improv.	Preserve & Recreation	Water Manage	Landfill	Total
<b>Fund:</b>	<b>500</b>	<b>Capital Improvement Repair or Replacement Fund (cont.)</b>						
<b>Agency:</b>	<b>P00</b>	<b>Planning</b>						
5022		Trails, Roads, Parking Lots						
		Blackwell Mack Road Trail		0	28,558	0	0	28,558
5302		Trails, Roads, Parking Lots						
		West Branch - Fair Oaks Segment		0	112,321	0	0	112,321
5352		Trails - Winfield Mounds						
		Winfield Mounds to West DuPage Woods Z-452-052		0	62,023	0	0	62,023
5452		Trails - District Wide						
		DuPage River Regional Trail Z-452-052		0	30,000	0	0	30,000
5454		Other Improvements - District Wide						
		Master Plan Initiatives		0	179,860	0	0	179,860
5752		Trails - Dunham Woods						
		Dunham Parking Lot Z-452-001		0	416,090	0	0	416,090
6263		Water Management - Timber Ridge						
		Timber Ridge Shoreline Stabilization		0	0	50,000	0	50,000
		P00	Agency Total	0	828,852	50,000	0	878,852
		500	Fund Total	0	828,852	50,000	0	878,852
<b>Fund:</b>	<b>510</b>	<b>Oak Meadows Golf &amp; Preserve Improv. Project Fund</b>						
<b>Agency:</b>	<b>P00</b>	<b>Planning</b>						
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		6,785,000	0	0	0	6,785,000
5393		Grounds Restoration - Oak Meadows						
		Upland Restoration		0	47,081	0	0	47,081
6390		Water Management - Oak Meadows						
		Water, Stream, Wetlands Work		0	0	232,552	0	232,552
		P00	Agency Total	6,785,000	127,781	232,552	0	7,145,333
		510	Fund Total	6,785,000	127,781	232,552	0	7,145,333
<b>Fund:</b>	<b>520</b>	<b>Fleet Building Construction Fund</b>						
<b>Agency:</b>	<b>P00</b>	<b>Planning</b>						
5021		Structures - Blackwell						
		Fleet Facility		11,700	0	0	0	11,700
		520	Fund Total	11,700	0	0	0	11,700
<b>Fund:</b>	<b>530</b>	<b>Capital Improvement Repair or Replacement Fund</b>						
<b>Agency:</b>	<b>J00</b>	<b>Facilities Management</b>						
4200		Operational Improvements & Structures						
		Headquarters Building Roof Replacement		900,000	0	0	0	900,000
		West Branch Baker House Roof		20,000	0	0	0	20,000
		SJF Show Stable Roof Replacement		35,000	0	0	0	35,000
		District-Wide Demolitions		400,000	0	0	0	400,000
		J00	Agency Total	1,355,000	0	0	0	1,355,000

**PAGE INTENTIONALLY BLANK**



# FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS CALENDAR YEAR 2021 BUDGET

## Summary of Significant Finance & Accounting Policies

---

### Budget Basics

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

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

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

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

### Accounting Basics

#### **Fund Accounting**

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

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY,  
ILLINOIS CALENDAR YEAR 2021 BUDGET

Summary of Significant Finance & Accounting Policies

---

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

**Basis of Accounting**

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

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

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

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

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

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY,  
ILLINOIS CALENDAR YEAR 2021 BUDGET

Summary of Significant Finance & Accounting Policies

---

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

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

**Fund Balance Policy**

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

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

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

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

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY,  
ILLINOIS CALENDAR YEAR 2021 BUDGET

Summary of Significant Finance & Accounting Policies

---

Account Codes

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

**Expenditure Account Code Structure**

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

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

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

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

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

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

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

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

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY,  
ILLINOIS CALENDAR YEAR 2021 BUDGET

Summary of Significant Finance & Accounting Policies

---

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

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

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

**Revenue Account Code Structure**

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

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

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

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

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

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

**PAGE INTENTIONALLY BLANK**

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
CALENDAR YEAR 2021 BUDGET

Glossary of Terms

---

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

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

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

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

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

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

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

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

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

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
CALENDAR YEAR 2021 BUDGET

Glossary of Terms

---

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

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

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

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

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

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

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

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

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

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

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

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



FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
CALENDAR YEAR 2021 BUDGET

Glossary of Terms

---

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

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

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

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

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

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

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

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
CALENDAR YEAR 2021 BUDGET

Glossary of Terms

---

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

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

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

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

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

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

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS  
CALENDAR YEAR 2021 BUDGET

Glossary of Terms

---

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

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

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

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

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

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

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

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

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

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

**PAGE INTENTIONALLY BLANK**