

Annual Budget

Fiscal Year 2015 - 2016



**LAKE COUNTY
FOREST PRESERVES**

PRESERVATION, RESTORATION,
EDUCATION AND RECREATION



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*“To Preserve a Dynamic and Unique System
of Natural and Cultural Resources,
and to Develop Innovative Educational,
Recreational, and Cultural Opportunities
of Regional Value, while Exercising
Environmental and Fiscal Responsibility.”*

INTRODUCTION

LAKE COUNTY FOREST PRESERVES



The Lake County Forest Preserve District was created by referendum on November 4, 1958, and is governed by the Downstate Forest Preserve District Act, Illinois Compiled Statutes, Chapter 70. The boundaries of the District are co-terminus with the boundaries of Lake County. The District is governed by the Board of Commissioners who also serve as the Lake County Board Members. The District currently manages just over 30,398 acres with nearly 495 full and part time staff supported by approximately 20,000 hours of volunteer time and the work of three support groups.

The District exists for the purpose of acquiring, developing and maintaining land in its natural state; to protect and preserve the flora, fauna and scenic beauty; for the education, pleasure and recreation of the public; for flood control and water management; and for other purposes as conferred by statute.

The following are designated as the Standing Committees of the Lake County Forest Preserve District:

- **FINANCE AND ADMINISTRATIVE COMMITTEE** – supervises all financial and administrative affairs and policies of the District, including all general regulations pertaining to the operation, maintenance, programming and promotion of all District properties, facilities, programs and services, including District bond issues; applications for grants; the preparation of budgets, appropriations and tax levies; wage and job classification policies, compensation and benefit program; collective bargaining; insurance safety; user fees and concession arrangements; golf operations; and legal matters.
- **LAND PRESERVATION AND ACQUISITION COMMITTEE** – studies and reviews potential land acquisition sites and recommends acquisition of sites to the Board.
- **PLANNING AND RESTORATION COMMITTEE** – provides planning and implementation of plans for District holdings in the areas of construction, reconstruction, restoration and conservation, and generally prepare areas of the District holdings for general public use.
- **EDUCATION, CULTURAL RESOURCES AND PUBLIC AFFAIRS COMMITTEE** – responsible for the plans, policies, and operational procedures of the District's Environmental Education and Public Affairs and Cultural Resources Departments.
- **RULES COMMITTEE** – considers all proposed rules and amendments to rules, and makes recommendations to the Board.
- **LEGISLATIVE COMMITTEE** – prepares and recommends the legislative agenda for the District and periodically reviews and discusses strategies for implementing the agenda.

The Fiscal Year for the Lake County Forest Preserve District is from July 1 through June 30. The Board adopts an Annual Budget Ordinance on or before the beginning of each fiscal year, and an Annual Appropriation Ordinance on or before September 30 of each fiscal year.

**LAKE COUNTY FOREST PRESERVE DISTRICT****Officers and Officials****Presidential Appointments****December 2014 – December 2016**

OFFICERS AND OFFICIALS**Ann B. Maine***PRESIDENT*

S. Michael Rummel

TREASURER

Audrey Nixon

ASSISTANT TREASURER

Steve Neaman

*DEPUTY TREASURER***Linda Pedersen***VICE PRESIDENT*

Julie Gragnani

SECRETARY

Maureen Clausen

ASSISTANT SECRETARY

Ty Kovach

*EXECUTIVE DIRECTOR***STANDING COMMITTEES****EDUCATION, CULTURAL RESOURCES
& PUBLIC AFFAIRS COMMITTEE**Craig Taylor, *Chair*Mary Ross Cunningham, *Vice Chair*

Chuck Bartels

Steve Carlson

Audrey Nixon

Brent Paxton

S. Michael Rummel

Nick Sauer

Jeff Werfel

**LAND PRESERVATION &
ACQUISITION COMMITTEE**Carol Calabresa, *Chair*Steven W. Mandel, *Vice Chair*

Bonnie Thomson Carter

Linda Pedersen

Tom Weber

Jeff Werfel

Terry Wilke

PLANNING & RESTORATION COMMITTEEBonnie Thomson Carter, *Chair*Nick Sauer, *Vice Chair*

Carol Calabresa

Bill Durkin

Sandra Hart

Diane Hewitt

Sid Mathias

Craig Taylor

Tom Weber

FINANCE & ADMINISTRATIVE COMMITTEES. Michael Rummel, *Chair*Linda Pedersen, *Vice Chair*

Steve Carlson

Bill Durkin

Sandra Hart

Aaron Lawlor

Audrey Nixon

RULES COMMITTEELinda Pedersen, *Chair*Bill Durkin, *Vice Chair*

Bonnie Thomson Carter

Diane Hewitt

Audrey Nixon

S. Michael Rummel

Jeff Werfel

SPECIAL COMMITTEES AND APPOINTMENTS

DIVERSITY & CULTURAL AWARENESS

Audrey Nixon, *Chair*
Jeff Werfel, *Vice Chair*
Mary Ross Cunningham
Sid Mathias
Terry Wilke

ETHICS COMMITTEE

Sandy Hart, *Chair*
Chuck Bartels, *Vice Chair*
Steven W. Mandel
Brent Paxton
Nick Sauer

FRIENDS OF LAKE COUNTY DISCOVERY MUSEUM BOARD

Steve Carlson, *Liaison*

BRUSHWOOD BOARD

Ann B. Maine, *Liaison*
Aaron Lawlor, *Liaison*

ILLINOIS ASSOCIATION OF PARK DISTRICTS

Sandy Hart, *Liaison*

LAKE MICHIGAN WATERSHED ECOSYSTEM PARTNERSHIP

Steven W. Mandel, *Representative*

OUTSIDE ETHICS ADVISOR

Ron Mehling

PRESERVATION FOUNDATION OF THE LAKE COUNTY

FOREST PRESERVES BOARD OF DIRECTORS

Ann B. Maine
S. Michael Rummel

VOTING MEMBERS OF THE PRESERVATION FOUNDATION OF THE LAKE COUNTY FOREST PRESERVES

Ann B. Maine
Carol Calabresa
Bonnie Thomson Carter
S. Michael Rummel
Craig Taylor
David F. Nelson, *ex-officio*

YCC BOARD LIAISON

Tom Weber

CORPORATE COUNSEL

Holland & Knight, LLP

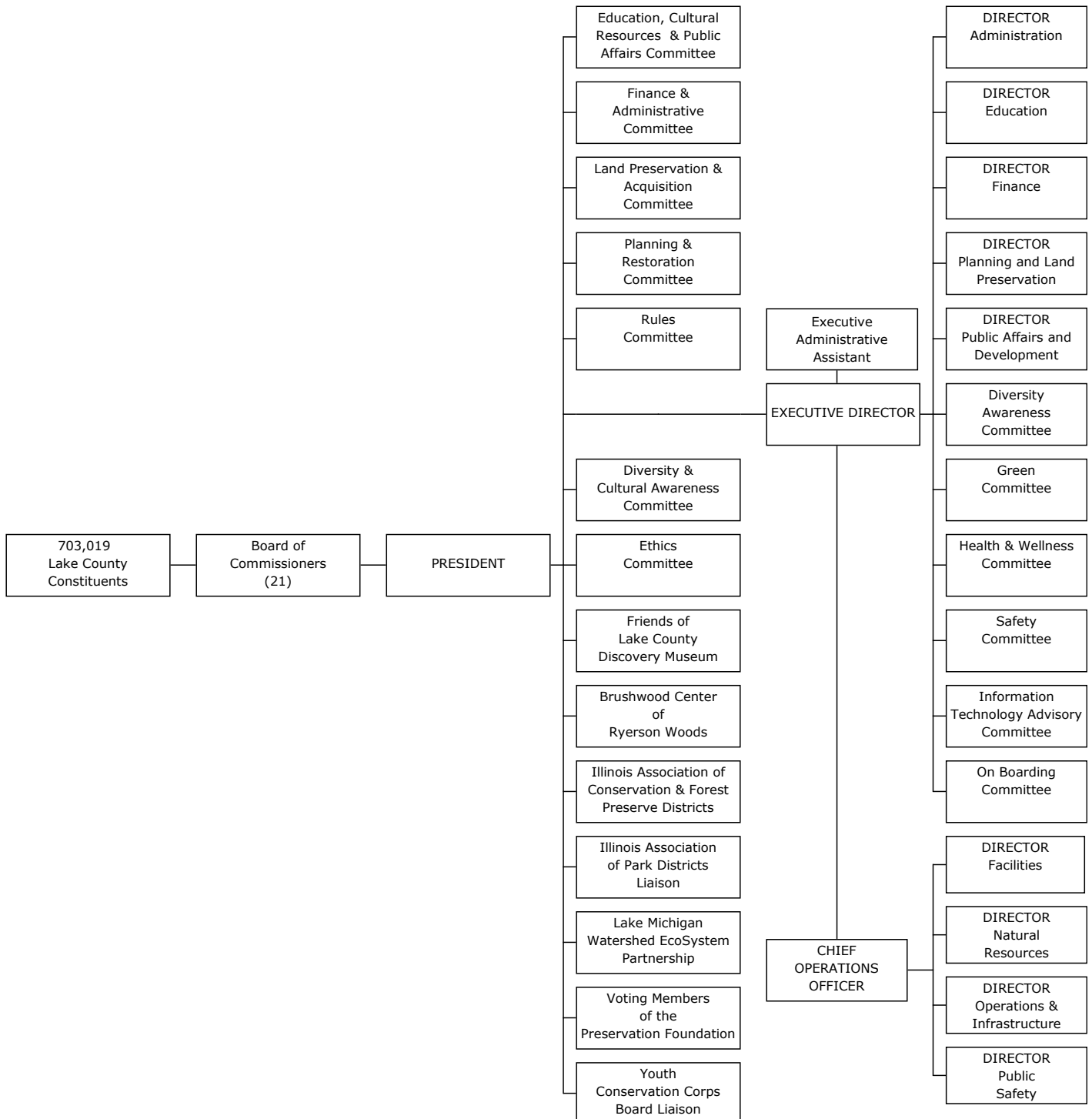
LAND ACQUISITION/ENVIRONMENTAL COUNSEL

Quarles & Brady, LLP

LEGISLATIVE SERVICES

Kolkmeier Legislative Consulting

Lake County Forest Preserve District





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Lake County Forest Preserve District
Illinois**

For the Fiscal Year Beginning

July 1, 2014

Executive Director

Reader's Guide





HOW TO USE THIS BUDGET DOCUMENT

This section provides an understanding of how the budget document is organized. The following major sections present the details of the Lake County Forest Preserve District budget.

READER'S GUIDE

This section provides overall information to the reader on understanding the document. It includes the District Profile, the Budget Message, Prior Year Achievements, an explanation of the Budget Process, the Budget Accounting Basis, the 2015/16 Economic Environment, Fund Structure, an explanation of Government Fund Accounting and Financial Policies, including the Budget Development and the Fund Balance Policy.

BUDGET SUMMARIES

This section provides an overall summary of “Where Revenue Dollars Come From” and “How Each Dollar is Spent”. The position inventory and the tax extension and fund balance summary schedules are included in this section. Department summaries show both tax and non-tax revenues that support a Department’s operations along with the Department’s organization chart, general program statement, key objectives, and performance measurements.

GENERAL CORPORATE FUND, INSURANCE FUND, RETIREMENT FUND – IMRF/FICA, LAND DEVELOPMENT LEVY FUND, DEBT SERVICE FUND, LAND ACQUISITION BOND PROJECTS, LAND DEVELOPMENT BOND PROJECTS, ENTERPRISE FUND, AND DONATIONS AND GRANTS FUND

These sections provide a summary for each fund.

OTHER FUNDS

This section includes the Audit Fund, Capital Facilities Improvement Fund, Easements and Special Projects Fund, Farmland Management Fund, Fort Sheridan Cemetery Fund, Land Preparation Fund, Tree Replacement Fund, Wetlands Management Fund, and the Equipment, Information Technology and Vehicle Replacement Funds.

CAPITAL IMPROVEMENT PLAN

This section details the capital budget, which is the first year of the five-year Capital Improvement Plan. Detailed project and operating costs are included for each development and revenue facilities project.

PROFILE

This section provides various statistical tables.

GLOSSARY

This section provides assistance to the reader of this document in understanding some of the terms.



The Lake County Forest Preserve District (the “District”) was created by referendum in the November 24, 1958 general election for the purpose of preserving the County’s natural resources, while providing education and recreation to the public.

The District is a separate body and political subdivision of the State of Illinois. The District has independent taxing powers and its boundaries are the same as those of Lake County. The District is governed by a 21-member Board of Commissioners which also serves, by state statute, as the Lake County Board. The Officers of the District are: President, Vice President, Secretary, Treasurer, Assistant Secretary, and Assistant Treasurer. The President and Vice President are elected for a two-year period by the Board of Commissioners. Other officers are appointed by the President and serve during the term of the President.

The District’s mission is to preserve a dynamic and unique system of natural and cultural resources, and to develop innovative educational, recreational and cultural opportunities while exercising environmental and fiscal responsibility. To accomplish this, the District has developed a unified system of large land holdings which are restored as nearly as possible to their natural condition and protected as such. The District is in essence a regional park and conservation agency intended to serve the population of the County.

In January 2014, the District’s Board of Commissioners approved “The Forest Preserve District’s 100-year Vision for Lake County”. The vision states:

The Forest Preserve District envisions that 100 years from now Lake County will be a healthy and resilient landscape with restored and preserved natural lands, waters and cultural assets. Residents will take great pride in how their Forest Preserves make their communities more livable and the local economy more dynamic. Our vibrant communities will thrive, and future generations will protect and cherish these remarkable resources and the highly desirable quality of life that they provide.

LEADERSHIP

Acknowledged as a regional and national leader, the Forest Preserve District will initiate and coordinate innovative projects with diverse partners to further this 100-year Vision for Lake County. The community will respect the District as a model of fiscal responsibility, social equity and governmental transparency. As the county’s largest property owner, the District will demonstrate and promote best practices in resource management to encourage other public and private land owners to manage Lake County’s working landscape in an environmentally sustainable manner.

CONSERVATION

The Forest Preserve District and partners will steward an interconnected native landscape of woodlands, prairies, lakes, streams and wetlands that are restored to ecological health, adaptable to a changing environment and preserved in perpetuity. The District will work with partners to create large open spaces and greenways within our communities to naturally clean our air and water, provide habitat for wildlife, lessen flood damage and improve property values.

PEOPLE

The Forest Preserve District and partners will promote an active, healthy lifestyle by providing convenient access for people to enjoy outdoor recreation and explore nature in clean and safe preserves and on an accessible regional network of land and water trails. The District will engage its diverse population through creative education and outreach programs to ensure that future generations are inspired to treasure and support Lake County's unique natural, historical and cultural resources.

The first of three major land acquisition programs began in 1963 with the purchase of initial portions of Van Patten Woods, Captain Daniel Wright Woods, Wilmot Woods, Lakewood, Sedge Meadow and Spring Bluff Forest Preserves and the Ryerson Conservation Area. In 1973, the Des Plaines River Greenway was initiated, which included the purchase of lands on either side of the river through the length of Lake County. The District's current land holdings total over 30,234 acres, making Lake County the second largest forest preserve district in Illinois.

The preserves in Lake County are characterized by forests, prairies, wetlands, ravines, savannas, flood plains, lakes and streams. The preserves accommodate a variety of activities and facilities: trails for nature appreciation, physical fitness, equestrians, snowmobiles, cross-country skiing and bicycling; winter sports areas; picnic shelters and open areas; fishing; dog exercise areas; a model airplane field; youth group camping; swimming; canoeing and kayaking; and golfing. The Lake County Discovery Museum offers the public a view of the County's history while our educational programs take place in the forest, river and farm of the Ryerson Conservation Area as well as other preserves countywide. Special events presented throughout the year include: Civil War Encampment, Farm Heritage Festival, Events in the Plaza, Smith Symposium, and Maple Syruping.

The District's day-to-day operations and administrative activities are managed by the Executive Director and 181 full-time, 43 part-time and 270 temporary seasonal staff positions organized into seven departments with General Offices in Libertyville, Illinois. These departments, the names of which typify the multi-faceted nature of the District's operation, are: Administration; Public Affairs and Development; Education; Finance; Planning and Land Preservation; Operations and Infrastructure; Natural Resources and Public Safety. Each employee of the District is an important part of our total operation and plays a significant role in providing services to the public throughout Lake County.

**HONORABLE LAKE COUNTY FOREST PRESERVE DISTRICT
BOARD OF COMMISSIONERS:**



We are pleased to present the Fiscal Year 2015/16 Annual Budget which continues to maintain the District's strong financial position with a balanced operating budget, sound reserves, long-term replacement funds and moderate debt. The budget provides for appropriate ongoing and preventative maintenance, public safety, and environmental management for our existing preserves. The Fiscal Year 2015/16 Annual Budget for the Lake County Forest Preserve District submitted for your consideration and adoption recommends an expenditure and revenue plan that meets the requirements of the 1991 Illinois Tax Limitation Act (Tax Cap). The total proposed budget expenditures are \$80,474,020 which is an increase of \$1,644,220 (2.1%) from the previous year, primarily due to an increase of \$2,944,060 (15.7%) in capital spending.

Over the past year the District completed phase one and two of a Strategic Planning process. The process resulted in a 100 year vision statement for the district and five strategic directions for the organization. One of the main expected outcomes of the process was to define where we need to focus the District's available resources and prioritize our efforts to move forward as an organization toward our Vision. During the current year the District has begun developing goals and metrics to measure its success. In addition, a staff re-organization was completed to align it with the vision and direction of the plan. The budget that we are presenting aligns us with our reserve policy, provides transparency and positions the District to move forward.

The Five-Year Capital Improvement Plan (CIP) is a key planning tool for the Board and staff. The CIP, updated for FY 2015/16, provides a blueprint for upcoming infrastructure improvements to lower long-term operating costs, as well as other capital projects in keeping with the District's mission. The CIP provides a basis for planned assessments and discussions regarding future capital needs, funding options and operational impacts. Individual project detail, located in the Capital Improvement Plan section, contains a description and status of each project and information on the impact of the capital improvements on operating expenditures.

The proposed budget was prepared in accordance with the District's Annual Budget Development Policies and Annual Strategic Action Plan adopted by the Board on February 10, 2015, and is a balanced budget with expenditures not exceeding revenue.

BUDGET OVERVIEW AND HIGHLIGHTS

- The Lake County Forest Preserve District is one of very few forest preserve districts in the nation rated AAA by Standard & Poor's. If all recreation districts are considered, we are also one of a handful rated AAA, out of a total of 250 ratings.
- Total property tax revenue budgeted is \$47,995,260, a decrease of \$589,790 from the FY 2014/15 budget of \$48,584,180. Annual property tax revenues have decreased \$12,477,492 (20.7%) since 2008.
- The total FY 2015/16 budget for the Forest Preserve District is \$80,474,020. The Operating Budget is \$31,559,970 (39%), debt service is \$27,284,450 (34%) and the Capital Budget is \$21,629,600 (27%).

- Comparing the FY 2014/15 and FY 2015/16 Operating Budgets, the overall Operating expenditures were stable, increasing just slightly by \$117,750 (less than 1%) This year the replacement funding for software and computer appliances was added to the budget. The purpose was to establish a sustainable funding source for these needs. The total added was \$143,060. That means the remaining operating budget decreased by \$25,310.
- Operating Revenues for FY 2015/16 are budgeted at \$60,143,160 compared to \$62,500,990 in FY 2014/15. With planned use of fund balance included, Total Revenues for FY 2015/16 are budgeted at \$80,474,020 compared to \$78,829,800 in FY 2014/15. Declines in revenue are due in part to reduced tax levy revenue as property values continue to fall in the county, and a reduction in debt service payments. Grant revenues are also projected to be significantly lower.
- The position inventory decreased by 1.56 to 273.07 full time equivalent (FTE) staff. Changes to the staffing level were a result of the re-organization that the District undertook during the year. The budget includes a 2.50% salary merit increase pool.

GENERAL BUDGET COMMENTS AND LONG-TERM CONCERNS:

- For the seventh year in a row, the Property Tax Levy amount is projected to decrease from the previous year. The District has continued its conservative budgeting practices and used its available fiscal resources wisely in order to do more with less.
- With the completion of the initial phase of our strategic planning process, a re-organization of staff took place. This was done to align the organization with the strategic directions established and to adapt to reduced resources. The re-organization resulted in the elimination of the Cultural Resources department and the establishment of standalone departments for Natural Resources and Public Safety. The functions of the Cultural Resources Department have been divided between the Education Department and Facilities Department. The Facilities Department was created to consolidate revenue generating facilities and to better coordinate rental facilities to the public. Along with these departmental changes there were several staff positions that were eliminated and several others that were created or changed from part-time to full-time.
- Information from the operational and infrastructure assessments conducted by the District in FY 2013/14 will be available by the end of the current fiscal year. Funds have been budgeted in the FY 2015/16 budget and through FY 2019/20 in the Capital Improvement Program (CIP) to address any issues that may arise out of the study.
- Phase two of the District's strategic planning process, which began in FY2013/14, was completed during the current year. The vision and strategic directions from phase one and two of the District's strategic plan are reflected in the FY2015/16 budget.
- During the past fiscal year, the District continued both short- and long-range planning for projected decreases in the County's Equalized Assessed Valuation (EAV). Staff worked closely with the District's Finance and Administrative Committee to ensure that the FY 2015/16 budget is balanced and maintains fund balances above established goals that will provide the District with protection if other revenue sources decline or the economic recovery stalls. In addition, projections for the following four fiscal years also show balanced budgets and continuation of a firm financial footing. The proposed operating budget for Fiscal Year 2015/16 is \$2,856,650 or approximately 8.3% less than it was in FY 2008/09, despite substantial increases in District lands, trails and facilities during that time.

- Although the economy has generally improved over the past year, it has been an uneven recovery. The unemployment rate has dropped and consumer confidence has increased. However, interest rates continue to remain low and earnings on investments remain very poor. Threats to the Districts revenue sources still remain despite the encouraging economic news as of late. The largest threat is from the State of Illinois as it looks to balance its budget. One of the revenues of concern is the Personal Property Replacement Tax (PPRT). This budget takes into consideration a 10% cut to the PPRT. We have budgeted \$874,350 for the FY2015/16 budget, which is \$97,156 less than what we received in FY2013/14. Staff will continue to monitor the State budget deliberations but does not expect a final resolution until after our budget is adopted. The District has assessed other economic issues early on and has continually implemented strategies to reduce expenses and increase other revenue sources in the budget, the Forest Preserve is in good shape to weather economic volatility over the next five years as long as constant evaluation and monitoring of key economic indicators are reviewed and taken into account.
- The reductions in the county wide EAV in the past seven years will continue to be a concern in future budget years as it affects revenues. The District is at its tax rate limit. In order to control expenses during this period and retain our fund balance in accordance with the board adopted goals, the District's best course of action is to control costs, carefully consider any new programs or staff (replacements included) before committing resources, identify options for shifting staff and other resources to meet the highest priority needs, analyze new revenue sources, reduce or eliminate maintenance intensive design features in new Master Plans, land bank new acquisitions for the foreseeable future, be conservative in our financial projections, and use our staff's experience to maximize efficiencies while minimizing impacts to our core mission. The staff re-organization and adoption of our strategic goals puts us in a position to move forward more effectively. The District will look for continuous improvement and analyze programs against our mission and strategic directions.
- Years ago, the Board of Commissioners established budget development policies regarding fund balance goals and replacement funds that now form a cushion against some of the uncertainty related to future tax revenues. Fund balances meet established goals, and as a result of the cost reduction measures implemented, and based upon projections, will continue to meet established goals in coming years.
- Infrastructure, operating efficiency and energy improvements begun in FY 2012/13 will be continued in FY 2015/16. A planned infrastructure assessment was completed in FY 2014/15 will guide future projects to replace aging infrastructure, lower long-term operating costs, renovate existing facilities and improve energy efficiency.
- The District made considerable progress during the year in reducing inefficient and non-essential building assets and will continue this effort through FY 2015/16 to provide additional savings in maintenance, operations, capital improvements, utility costs, and security costs.
- The bidding climate for Capital Improvement Projects has changed over the past few months, with some projects coming in higher than expected. This has been a result of improved economic conditions and regional construction project using large amounts of local resources. Staff has reviewed every project in the 5-year Capital Improvement Plan and revised cost estimates based on this change and will continue to do so as new bids are received. .
- Land acquisition activities continue throughout the County, although at a lower level than in recent years. As a result of the depressed real estate market, prices have been reduced, thereby allowing the

District's bond resources to stretch further. The Land Preservation and Acquisition Committee continue to be strategic in its selection of properties to acquire, concentrating on connections and linkages that will benefit greenway and trail improvements in the long term. Approximately \$21.2 million remains from the \$148 million allocated to Land Acquisition projects from the successful 2008 Referendum. Most of these new acquisitions will be placed in a land-bank status in order to limit additional operation and maintenance cost impacts in the near term.

- The Golf Industry continues to struggle both regionally and nationwide. As a result, the District has taken many steps to keep the golf courses profitable during a time of economic stress. These steps have included expense reductions, staff reallocations and reductions, department reorganization and increased marketing efforts. The FY 2015/16 budget projects the golf courses generating operating income of \$165,820, before capital outlay of \$109,500 for equipment.
- The Illinois Municipal Retirement Fund (IMRF) experienced a positive investment return of 5.57% in 2014 which will ease pressure on future employer contribution rates. In the long term, the two-tiered benefit plan adopted in 2011 will provide further reductions in costs for the District. The 2016 employer contribution rates were mixed this year with regular employees' rates increasing by 5% and law enforcement personnel rates going down by 11.4%. (details are included under the Retirement Fund tab). Since 1978, on average, IMRF members (employees) funded 14% of their benefits, investment income funded 60%, and employers funded 26%.

STAFF CAPACITY

The FY2015/16 budget includes decreases in staffing from the current fiscal year. The total FTE for the district was reduced by 1.56 FTE to 273.07 FTEs. The staff re-organization saw 4.5 FTE positions eliminated, 2 FTE positions created and 3 part-time positions (.94 FTE) were converted to full time. This will position the District to move forward with its strategic goals. However, much of the staff is at capacity therefore new projects or programs may not be absorbed at the current FTE level.

FUND BALANCE FOR OPERATING FUNDS

Unrestricted fund balances are maintained to avoid cash flow interruptions; provide for unanticipated expenditures or emergencies of a non-recurring nature; meet unexpected increases in service delivery costs; and maintain the District's current AAA Standard & Poor's and Aaa Moody's ratings.

The budget policy governing the fund balances combines two types of reserves, which are the cash flow reserve and the emergency reserve. The cash flow reserve allows the District to make payments without short-term borrowing during the negative cash flow period experienced late in the fiscal year during April and May, due mainly to property tax payments being received in June and September. The emergency reserve protects the District from unusual fluctuations in revenues or expenditure needs. Budgeted fund balances are greater than target balances in all cases.

PROPERTY TAX

The Forest Preserve District's property tax levy is approximately 2.4% of the total property tax levy for taxpayers in Lake County. The overall property tax rate will be \$0.21003 for the 2014 tax levy and is projected to increase by 0.61% for the 2015 tax levy. Out of this tax rate, \$0.099780 is for the six operating funds of the District. The debt service tax levy rate of \$0.111506 represents the majority of the District's overall rate.

THE OPPORTUNITIES

Our budget highlights the challenges and opportunities that face the Forest Preserves and people of Lake County as we move forward together in the coming fiscal year. The currently ongoing strategic planning initiatives, organizational restructuring, infrastructure assessment, and capital improvement discussions will help us meet the future changes facing the District. We will continue to preserve the lands and restore the habitats, provide the trails and facilities and ensure public safety through responsible financial management and reporting.

EXPRESSING OUR APPRECIATION

This budget is the result of input from Commissioners, Standing Committees, and the District's entire management team and employees. It is through everyone's conscientious efforts that we are able to identify and address the District's current and future needs. We recognize the professionalism and expertise of all departments and administrative staff who participated in the budget process and especially the staff of the Finance Department for preparation of this budget.



Alex Ty Kovach
Executive Director



Stephen Neaman
Director of Finance

ACHIEVEMENTS

LAKE COUNTY FOREST PRESERVES



Your Lake County Forest Preserves achieved much in 2014. Thanks to your support, we were able to protect some of Lake County's most important natural areas, improved and maintain more than 186 miles of trails and restore many acres of habitat for Lake County's native plants and animals.

Highlights

With 13 transactions, the Lake County Forest Preserves added more than 259 acres at 8 different locations: **Edward L. Ryerson Conservation Area** near Lincolnshire, **Greenbelt** near Waukegan, **Fourth Lake** near Lindenhurst, **Ray Lake** near Round Lake Park, **Bluebird Meadow** near Lake Villa, **Singing Hills** near Volo, **Wilmot Woods** near Libertyville, and **Pine Dunes** near Wadsworth and Old Mill Creek. The new lands provide valuable additions to existing preserves and new sites for wildlife habitat, improved trail connections, and flood protection. The District's **total acreage now exceeds 30,300 acres.**

New Lands Preserved

Edward L. Ryerson Conservation Area. This 4.4-acre acquisition provides the land needed to build the remaining section of the Des Plaines River Trail (DPRT) and closes the current gap that extends from just south of Riverside Drive and just north of Estonian Lane in Lincolnshire. The vision of a countywide trail and greenway that follows the river's edge has been in the making for 51 years. Completing this small break in the trail will make it stretch from Russell Road just south of the Wisconsin border to Lake Cook Road, where it connects to the Cook County Forest Preserve trail system. The trail now winds its way along the river's edge through 12 forest preserves and is a key link in Lake County's regional network of trails. The missing section of DPRT is about three-tenths of a mile and will extend the trail from its current 31.1 miles to 31.4 miles upon its completion this summer. Ryerson Conservation Area now exceeds 564 acres.

Greenbelt. The addition of two small residential parcels (0.36 and 0.13 acres), as well as the removal of a 0.36-acre roadway that no longer served a purpose, further consolidated the boundaries of this Preserve, and preserved additional open space in a heavily-developed area of the County. Greenbelt now totals 596 acres.

Fourth Lake. By legally changing the status of a road that had been planned but not constructed through sensitive Advanced Identification Wetlands, the District protected nearly half an acre of property. Fourth Lake is now more than 622 acres.

Ray Lake. Two acquisitions totaling nearly 38 acres near the intersection of Fremont Center and Erhart roads have protected additional property near three important wetlands totaling 120 acres, and 80 acres of woodlands with predominantly bur oak, hickory and cherry trees. These acquisitions provide additional farm fields that will ultimately be restored to prairie habitat with native species. Ray Lake now totals nearly 595 acres.

Bluebird Meadow. Two acquisitions amounting to nearly 18 acres located between Grass Lake Road and Town Line Road, east of Route 59, expanded Bluebird Meadow north nearly 1,300 feet. The properties provide a safer and more pleasant corridor for the future route of the Chain O'Lakes Bike Path, which runs the length of Grant Woods Forest Preserve and is currently being extended through Lake Villa Township and Community School District 41 property to Petite Lake Road. Bluebird Meadow is now more than 235 acres.

Singing Hills. The 18.4-acre property added to Singing Hills is made up almost entirely of Advanced Identification (ADID) Wetlands, which are especially important and merits protection. District staff wildlife biologists have recently discovered a population of Blanding's Turtles at Singing Hills Forest Preserve, and this wetland addition is critical habitat for them because it provides open water marsh with adjacent upland habitat. In addition, we know the turtles are on the new property, because they have been recorded crossing Highway 12 at this location. With this purchase, the District will have the opportunity to prevent turtle migration out of this wetland and onto the road, where many turtles have been killed. Singing Hills now totals 718 acres.

Wilmot Woods. A tiny, though important, parcel was acquired along the Des Plaines River north of the Oak Spring Road Canoe Launch, and further safeguards the shoreline from development and erosion. Wilmot Woods now comes in at nearly 245 acres.

Pine Dunes. Two acquisitions totaling more than 70 acres have expanded Pine Dunes to nearly 868 acres. The first, a 15-acre parcel near the northwest portion of the Preserve, is made up of an inholding of private ownership surrounded on three sides by District property, and adds important hydric soils and small patches of wetlands to the Preserve. The other parcel, about 55 acres in size, increases District holdings on the eastern boundary of the Preserve, and will make possible an improved trail corridor for the Millennium Trail, as well as adding nearly 12 acres of wetlands to District protection.

Habitat Restored

Restoration projects improved vital habitats for a wide variety of native wildlife and plants, including many endangered and threatened species. Active management of natural resources within the forest preserves included:

- Controlled burning of 2,391 acres
- Seeding of 435 acres of native seed in 8 preserves
- Planting of 2,943 trees and shrubs on 6 sites
- Enhancing fisheries in 6 lakes, including stocking of 3,062 fish
- Coordinating 1,500 volunteer workdays totaling 16,000 volunteer hours
- 8,060 native plants installed at 4 preserves
- Collecting of 280 pounds of seed from over 200 native plant species by the native seed nursery for restoration projects and propagation
- Clearing of 460 acres of invasive wooded growth from 13 high quality restorations.
- Completion of 3,011 acres of herbaceous invasive plant control at 35 sites
- Conducted drain tile studies at 7 preserves totaling 2,201 acres

Cuba Marsh Forest Preserve. Phase I of the project removed invasive, non-native woody shrubs in a 65-acres woodland and a 35-acre adjacent prairie on the west side of the Preserve.

Fort Sheridan Forest Preserve. Controlled invasive plants including: crown vetch, thistle, and teasel within a 100-acre area. The District closed the Preserve to the public for this single day herbicide treatment so that multiple crews could cover the large area. Press releases and social media contacts were made for this successful effort.

Grassy Lake Forest Preserve. Removed invasive woody species within a 25 acre area in conjunction with trail construction project.

Ethel's' Woods Forest Preserve All applicable project permits were received. Construction on coffer dam, stilling basin and culvert completed in December. The first step in draining the lake occurred in December.

Pine Dunes Forest Preserve. The facility improvements Are 70% complete and we are anticipating a fall 2016 opening. The wetland and upland restoration is underway and will proceed for at least the year and a half. After this time the Toll way contractor will be responsible for the monitoring and management of the preserve's ecological restoration areas until the USACOE signs off on the successful completion of the mitigation requirements. Successfully executed an Intergovernmental Agreement with the Illinois State Toll Highway Authority (ISTHA) that will allow the ISTHA to plan and construct wetland mitigation and additional improvements on a portion of the preserve. As part of ISTHA's Elgin O'Hare Western Access project, 80 acres of wetland mitigation is required. In return for accommodating the mitigation, ISTHA will construct 2.6 miles of trails, 4 boardwalks and a 25-car parking lot, and restore 286 acres of upland and wetland areas and 1.4 miles of stream at no cost to the District. The value of the restoration and public access improvements is estimated to be between \$8,500,000 - \$9,000,000.

Lakewood Forest Preserve. Invasive plant management was expanded within the Wauconda Bog Nature Preserve with the completion of 53 acres of wetland invasive plants removal. Restoration of Broberg Marsh and the surrounding uplands was initiated to enhance the wetland breeding and upland foraging habitat for birds. Invasive trees and shrubs were removed from nearly 70 acres surrounding the marsh; that will be followed by installation of native seed in the fall of 2015. In the southeast quadrant of Lakewood, invasive woody species were removed from 44 acres of oak woodlands adjacent to Schreiber Lake and the winter sports area. Native seed installation will occur in these cleared areas in the fall of 2015, as will installation of native trees and shrubs in a former agricultural field.

Lyons Woods Forest Preserve. Woody invasive plant re-sprouts were treated across 23 acres within the eastern portion of the preserve where invasive woody species removal was previously completed. Removal of hazards and downed trees resulting from severe storm events in 2012 was also completed across the remaining 108 acres of the site and the installation of native seed and shrubs followed to increase the floristic quality.

Rollins Savanna. Invasive woody species were removed from approximately 78 acres of oak woodland and grassland habitats in several areas of the preserve by District staff, Volunteers and contractors. Native plant, seed, tree and shrub installation will occur in portions of the cleared areas during the 2015 growing season.

Middlefork Savanna. Approximately 29 acres of invasive trees and shrubs were removed from a 50+acre area on the western boundary of the preserve which was followed by native seed installation. Additionally, native seed from the District's seed nursery was used to enhance areas

previously cleared. Operations crews and contractors controlled populations of birdsfoot trefoil, reed canary grass, cattails, teasel and common reed on more than 425 acres of restored prairie, savanna, wetland, sedge meadow and marsh communities throughout the site. Two new populations of rare plants were discovered as a result of previous management efforts: northern cranesbill and eastern prairie fringed orchid. Operations staff also planted 6,000 native wetland plants in areas where previous invasive control efforts were successful. The District was also awarded a grant from the Chi-Cal Rivers Fund that will be used to further enhance and restore lands within and adjacent to Middlefork Savanna in the coming years.

Spring Bluff Forest Preserve. Management of 140 acres for the control of invasive wetland plant species within the Spring Bluff Nature Preserve resulted in an increase in floristic quality in coastal wetlands and expansion of potential habitat for the federally listed eastern prairie fringed orchid. In 2014 the District entered into a cooperative agreement with the US Fish and Wildlife Service to initiate control of wetland invasive plants in 35 acres of Spring Bluff, representing the final phase of intensive wetland invasive plant management within the preserve.

Sustain Our Great Lakes Grant. The District continued to coordinate an \$875,000 federal Sustain Our Great Lakes (SOGL) Grant at Spring Bluff and adjacent sites. In addition, the District received a third SOGL grant in the amount of \$375,000 to expand coordinated invasive plant management work throughout the entire Lake Michigan watershed in Lake County and part of Kenosha County, Wisconsin, in partnership with 17 different landowners. In the past six years, these projects have resulted in the control of 1856 acres of wetland and prairie invasive plants, enhancement of 1,913 linear feet of stream, 790 linear feet of roadway removal to reconnect habitat and wetlands, control of 59 populations of early detection invasive plants across 9 different property ownerships in the Lake Plain. Since 2011, the District in partnership with other Lake Michigan watershed partners have been awarded nearly \$2.4 million from the Sustain Our Great Lakes Grant program for restoration work through July of 2017.

Lake County Oak Mapping Project. In 2013 the District completed the mapping of Lake County (loss of 85% of Oak Ecosystems) and has participated in the drafting of a Chicago Wilderness Recovery Plan which will be released later in 2015. The District is also working with the Morton Arboretum to implement “Oaktober” Oak Awareness Month to provide a means and methods for implementing the Oak Recovery Plan.

Woodland Habitat Restoration Program. Woodland Habitat Restoration continued on 189 acres of mixed mesic forest at MacArthur Woods, and Captain Daniel Wright Woods. Extensive baseline and follow-up monitoring will allow for adaptive management of these communities to achieve expansion of rare species populations, improvement of wildlife habitat, and restoration of conditions that allow for natural regeneration of oaks and other native woody trees and shrubs. The multi-year project will continue at other preserves along the Des Plaines River in southern Lake County in 2015 and 2016.

Blanding's Turtle Recovery Project. In 2014, monitoring efforts resulted in the capture of 53 individual Blanding's turtles including 21 juveniles, 18 sub-adults and 14 adults. At least 20 (37.7%) of those turtles were previously released as part of the District's head-starting program (turtles hatched and reared in captivity from eggs collected within the Chiwaukee Illinois Beach Lake Plain). A total of 123 Blanding turtles were successfully hatched from 144 eggs collected from 10 females during 2014. A total of 83 turtles were released from the previous year's head starting efforts with an additional 148 turtles remaining in captivity for future release. Since the recovery program began in 2010, the population is estimated to have grown from 165 individuals

to over 434 making it the largest and most significant population in the state.

Grassland Mammal Recovery Project. Funded by a private grant, meadow jumping mice, a species considered rare in Lake County, were documented in seven preserves, and least weasels, an Illinois species in greatest need of conservation, were captured and radio-tracked to examine home range and habitat use in two preserves, Rollin Savanna and Grant Woods. Following the 2013 supplementation of 17 meadow jumping mice from the captive breeding colony at Lincoln Park Zoo to Rollins Savanna, zoo researchers captured over 200 meadow jumping mice in the supplementation site during 2014. Other preserves without supplementation produced less than 10 captures each. At Lincoln Park Zoo, one litter of meadow jumping mice was born late in the season, so these individuals were not released, but were incorporated into the breeding program to produce additional litters for supplementation in other preserves in summer 2014.

Smooth Green Snake Recovery Project. In 2014, survey work continued at forest preserves where smooth green snakes were released in 2011 and 2012. A total of 26 snakes, including two wild males, one wild female and 23 captive-reared juveniles and adults, are currently being cared for at the Lincoln Park Zoo for future release and captive breeding. In 2014, head-started offspring from Old School Preserve produced a captive-born nest of three young. The juveniles from the 2014 nest are being head-started at Lincoln Park Zoo. In field surveys, researchers encountered three snakes that had been released in 2011 at Old School. Two communal nests were encountered at Lyons Woods and 10 hatchlings from one communal nest were transferred to Lincoln Park Zoo for head-starting. Since the project began in 2010, a total of 78 snakes have been released at two forest preserve sites. Additional releases are planned for 2015.

Forest Amphibian Recovery Project. In 2014, Wood Frogs were found breeding in the county for the first time since the late 1980's following habitat restoration and reintroduction efforts in 2008-2010. Approximately 75-100 individuals were heard calling and more than 50 egg masses were discovered during surveys in early spring. Monitoring of this population will continue in 2015 to assess demography, community dynamics and health in partnership with the Lincoln Park Zoo.

Wildlife Monitoring Program. One-hundred and five (105) monitoring points in 20 preserves were surveyed during the seventh year of our comprehensive countywide assessment of wildlife. Over 85 species of birds, 9 species of amphibians, 8 species of reptiles, and 19 species of mammals were documented. Three streams, 2 lakes and 2 ponds were monitored for fish populations within 6 preserves, where 26 species of fish were identified.

Vegetation and Rare Plant Monitoring. 1,576 herbaceous plots along 77 monitoring transects were sampled within 22 preserves to track vegetation changes over time. The final report of the Statistical Analysis of Woodland Vegetation Monitoring was completed.

Threatened and Endangered Plant Species. Staff and volunteer monitors visited 24 preserves to determine the health of over 102 state threatened and endangered plant species. Nearly 600 new rare plant locations were found and entered into our ecological database and Chicago Botanical Garden's Plants of Concern program.

Public Access Improved

As part of a joint project with Lake County Division of Transportation, work was completed on

the **Millennium Trail improvements at Lakewood Forest Preserve** including trail side landscaping and creation of two naturalized stormwater detention areas. Final tree planting and landscaping will be completed in 2015.

In October 2014, construction was completed on the **Millennium Trail tunnel** under Rollins Road at **Rollins Savanna Forest Preserve**. The project received federal funding through the Illinois Transportation Enhancement Program in the amount of \$1,961,580.

In conjunction with the completion of the Grand Avenue tunnel, a continuous 5.1 mile section of the **Millennium Trail** was opened in October 2015 connecting together the Village of Round Lake Beach (at Hook Drive) to **Rollins Savanna** (Grayslake), **Fourth Lake** (Lake Villa), **Bonner Heritage Farm and McDonald Woods** (Lindenhurst) Forest Preserves.

Construction continued on the implementation of **public access improvements at Pine Dunes Forest Preserve** including 2.6 miles of trails, four boardwalks, 25-car parking lot, evaporator toilet and three scenic overlooks. The public access improvements are scheduled for completion in fall 2015.

Completed an accessibility evaluation of the existing facilities at the four Dog Exercise Areas and improvements will be phased in at various locations over the next four years. Engineering began in spring 2015 for Phase I of the accessibility **improvements at the Lakewood Dog Exercise Area**. Construction is expected to begin in fall 2015.

Completed site preparation work for the **5.5 acre expansion** of the **Lakewood Dog Exercise Area**. Pending establishment of the new turf, it is anticipated that the expansion area will be opened in fall 2015.

In partnership with the Lindenhurst Park District, the District continued to monitor the **Grass Lake Road underpass** construction at **McDonald Woods Forest Preserve**. Construction began in August 2013 with completion expected in early summer 2015.

In November 2013, the **District-wide Facility Infrastructure Assessment** project began as a means to evaluate the condition of the District's key buildings and their support systems. Scheduled for completion in summer 2015, the assessment will assist the District with long-range planning and budgeting for maintenance, repairs and replacements of these facilities.

Engineering began on the **Everett Road Trail** which will provide a needed connection linking the Village of Lincolnshire and LCDOT bike paths to the **Captain Daniel Wright Woods** and the **Des Plaines River Trail**. In 2014 the District submitted an application for funding assistance through IDNR's Illinois Bike Path Program. Construction is anticipated to start in spring 2016.

Engineering for the **parking lot expansion, bridge and trail connection at Lake Carina Forest Preserve** began in summer 2014. Completion of the bridge and trail connection will provide direct access to the Des Plaines River Trail. In 2014 the District submitted an application for funding assistance through IDNR's Recreational Trail Program. Construction is anticipated to begin in spring 2016.

Engineering began on the last remaining 1,500 foot section of the **Des Plaines River Trail** at **Ryerson Conservation Area**. Construction is anticipated to begin in July 2015 with an estimated completion in fall 2015.

Engineering began for Phase I of the Master plan improvements for **Waukegan Savanna Forest Preserve** which includes the implementation of a **new Dog Exercise Area**. Engineering will continue through 2015 with construction expected to follow in 2016.

Planning and engineering began for a **new regional trail** connecting **Lyons Woods and Waukegan Savanna Forest Preserves**. In February 2015, the District submitted an application for funding assistance through the CMAQ program administered through IDOT. If successful, the funding assistance will provide 80% of the construction costs.

Construction began in August 2014 on the **Millennium Trail Wilson Road underpass at Marl Flat Forest Preserve**. The District was awarded \$2,2million of federal funding assistance through the Transportation Alternatives Program administered by the IDOT. The underpass is expected to be open in late 2015.

Work continued on an Intergovernmental Agreement (IGA) between the District and the Metropolitan Water Reclamation District for the expansion of the existing **Buffalo Creek** reservoir and completion of **additional public access improvements** at no cost to the District. Execution of the IGA is expected in summer 2015 and construction is anticipated to begin in 2016.

Engineering began for the **Millennium Trail – Van Patten Woods connection** which is a ½-mile shared-use path along Russell Road connecting **Pine Dunes and Van Patten Woods Forest Preserves**. In March 2015, the District applied for funding assistance through IDNR's Regional Trails Program. Construction is expected to begin in spring 2016.

Phase I and II engineering began for the trail and bridge connection across the Metra railroad tracks at **Middlefork Savanna Forest Preserve**. In February 2015, the District applied for funding assistance through the CMAQ program administered through IDOT. If successful, the funding assistance will provide 80% of the construction costs.

Planted 540 native trees and 780 native shrubs associated with public access improvement projects at seven forest preserves.

Completed the **Fox River Forest Preserve trail improvements**, which included a ¾-mile trail section and together with LCDOT's intersection improvements will provide a connection from the intersection of River Road and Roberts Road westward to existing preserve trails and facilities. Final tree planting and landscaping will be completed in fall 2015.

In March 2015 District staff presented a concept routing plan and an engineering feasibility study to representatives from the Village of Round Lake for the 2-mile extension of the **Millennium Trail through Round Lake**. In the spring 2015, District staff began participating in a small sub-committee to study bike path opportunities within the Village including the Millennium Trail.

Construction began in August 2014 for the public access and habitat restoration improvements at **Grassy Lake Forest Preserve**. Improvements include construction of 2.5 miles of trails, a 24-

car parking lot, evaporator toilet, interpretive educational exhibits and the restoration of former agricultural fields and surrounding uplands including the removal of invasive plant species and the planting of native trees, shrubs and seeds. The parking lot and trails are expected to open in fall 2015.

A grant application was filed with the IDNR in 2014 for a potential funding assistance through the Open Space Lands Acquisition and Development (OSLAD) program for the **wildlife observation platform** at **Spring Bluff Forest Preserve**. The District received notice in January 2015 that the project was **awarded OSLAD funding** in the amount of \$263,750.

Continued work on a new **Master Plan for Fort Sheridan Forest Preserve** that will identify public access and habitat restoration improvement opportunities. Completion of the master plan is anticipated in 2015.

Other Achievements

In FY13/14, the Forest Preserves benefited from donations at every level by individuals, companies, foundations, and government agencies. The Preservation Foundation raised more than \$57,000 for the Annual Fund, as well nearly \$200,000 to support habitat restoration and specific programs, such as Gateways Grants, Science First in Lake County, and the Green Youth Farm. Major grants and donations also included a \$750,000 Public Museum Capital Grant from the Illinois State Museum and a private donation of \$125,000 to support construction of a new pedestrian bridge at Middlefork Savanna. The Preservation Foundation also benefitted from the second annual Fred Fest at Fox River Forest Preserve and Marina. Net proceeds from this all-day family music festival were directed to support the expansion of Grassy Lake Forest Preserve in Barrington.

Bi-lingual Interpretive Hikes have continued to attract new preserve users and introduce residents to preserves throughout the county. Total attendance for the 11 hikes in 2014 was more than 250 people. Hikes were held in 8 preserves.

Walk with Docs, a program promoting walking in nature for its health benefits while learning about preserve natural history, held its inaugural year with encouraging success. Partnering with NorthShore Health Systems and the Lake County Health Department, District staff hosted a series of walks to promote the health benefits of walking in nature. Each walk had a health professional and an environmental educator available for questions and conversation.

Forest Preserve volunteer, Jack Nowak, received a leadership award from the Audubon Chicago Region Leadership Awards for the innovative restoration work done at Almond Marsh. Nowak coordinates the volunteers who greet visitors at the very popular rookery viewing at Almond Marsh Forest Preserve on Saturdays in spring.

*Trail Tales*TM, or Caminando con Cuentos^R is a series of story panels installed along a trail at Greenbelt and Ryerson Woods Forest Preserves. The panels combine time in nature with physical activity and literacy, Trail Tales is an innovative way to get people of all ages out walking while reading children's picture books. Pages of a book are transformed into signs that are laid out along a trail inviting trail users to follow the path of pages. All text is provided in both English and Spanish. This family-friendly trail is an easy access walk of about one mile or less in length with the goal of engaging children of all ages and abilities, to enjoy our region's special landscapes together. This project was completed in partnership with Waukegan Public

Library and Brushwood Center at Ryerson Woods.

Introduction of completely new District website and mobile website app -- LCFPD.org and mobile website LCFPD.org. The new website replaces the organization's 14-year-old legacy website. The new website is sleeker and more intuitive, with an easy to follow navigation and a custom e-commerce sales system. The website features a modern design created in-house by Lake County Forest Preserve marketing staff. Online visitors can explore an interactive preserve map, locate outdoor recreation spots, learn about education opportunities, conservation and planning efforts, explore Lake County Discovery Museum exhibitions, collections and events, make volunteer connections, and browse an event calendar. Visitors can now apply online for jobs, purchase gift cards, and pay citations, in addition to registering for programs, purchasing daily and annual permits, and reserving picnic shelters.

Also in 2014, a new separate website was developed for the Preservation Foundation of the Lake County Forest Preserves, which pairs seamlessly in look and feel to the new LCFPD.org website. The Preservation Foundation is the charitable partner of the Lake County Forest Preserves. Web visitors will be able to learn more about the Preservation Foundation and make donations online. Gifts of all sizes are meaningful and help support forest preserve and trail projects and initiate programs that may otherwise go unfunded or take many years to complete. <http://www.lcfdp.org/preservation-foundation/>

The District's Public Affairs staff served on a collaborative team with Lake County stakeholders to create and launch the Lake County Life campaign and initiative. A web page was built on LCFPD.org to host the Lake County Life content and video.

The Public Affairs staff prepared content, designed and launched the new Lake County Forest Preserves Virtual Tour app via ESRI. In addition, working with Land Preservation staff, established the new Trail Tunnel Status map for reporting flooding and closures, added this interactive functionally to the website for public access. They also entirely rebuilt the District map and the District Commissioner's map, brought the process in-house, it had previously been done through a contractor for 23 years.

Ten trailside interpretative panels, featuring art from local artist and birder, were printed and installed at Rollins Savanna. The panels highlight the site's history, restoration efforts and unique features.

During 2014 LakeCountyNature.com blog had 8,000 views in 2014, from 91 countries.

The Discovery Museum presented **six special exhibitions**: three national touring exhibitions, including *Beguiled by the Wild: The Art of Charley Harper*, *Luminaries of the Twentieth Century in Art, Politics and Culture: The Photography of Arnold Newman*, and *The President's Photographer: 50 Years Inside the Oval Office*. Smaller exhibitions *Real Photo Postcards*, *The Farm: Images from the Heartland*, and *Illustrating Integration: The Deerfield Housing Project* rounded out an exciting and varied exhibition year for the museum.

The Lake County Discovery Museum was a participant in the 2014 National Endowment for the Arts **Blue Star Museums Program**. Over 2,000 Blue Star Museums nationwide offer free admission for active military and their immediate families from Memorial Day through Labor Day each year.

The Discovery Museum hosted the 23rd annual **Civil War Days**, the largest Civil War encampment in the state of Illinois, and the Farm Heritage Festival, celebrating the county's farming roots.

Partnered with the Adlai E. Stevenson Center on Democracy to coordinate the fourth annual **Adlai E. Stevenson Day**, an Illinois designated holiday, featuring tours of the Adlai E. Stevenson II Historic Home.

The Adlai E. Stevenson Historic Home was designated as a **National Historic Landmark**. A plaque dedication ceremony was held at the home on October 12, 2014.

The museum presents two **popular blogs to the public**; one on Lake County history, lakecountyhistory.blogspot.com, and one on the history and significance of postcards, teicharchives.blogspot.com, received over 100,000 pages views this year.

An anonymous cash donation was received to print the **2014 Postcard-a-Month Pocket Calendar** featuring postcards from the new Rich Juvinall Amusement Park Collection.

The book *Carte Postale: The Postcard Art of PACE* was completed. The book features the **award-winning artwork** from the Postcard Card Art Competition and Exhibitions (PACE) from 1995 through 2011. Printing was sponsored by a private donation with assistance from the Friends of the Lake County Discovery Museum. A book release party was held at the museum on October 25, 2014 and was attended by many of the past winners.

Attendance at **Civil War School Day** on May 14, 2014 reached a record of 717 Lake County School Children and their teachers.

Significant **donations to the Lake County Discovery Museum's Historic Collections** this year include:

- Two WWII era hand-braided rugs were recently donated to the museum. The rugs were made by Margaret Carney, and used in the family home. The rugs were made from the WWII uniforms of Margaret's children who were enlisted in the marines and Women's Army Corps.
- A donation of sculptures, paperwork, and news clippings from the artist's Lily and Carl Tolpo. The sculptures include a wooden/aluminum model of the chandelier in the Lake County courthouse lobby, a plaster scale model for the Lincoln monument outside the courthouse, and a Lake County Courthouse Complex Commemorative Plate.
- Original watercolor painting of a boy reading the Waukegan News Sun; display stand on wheels, which shows all the tools of the trade needed to produce the newspaper; typewriter with letterhead; and News-Sun paperboy newspaper bag.
- Ceremonial Shovel used for the groundbreaking of the Robert H. Babcox Justice Center, 1986, and most recently, for the Court Tower, 2014.
- 312 postcards by the artist H.B. Griggs.

- Scrapbook and original German description of the scrapbook titled, "A Collection Depicting the History of the Picture Postcard: It's Beginning, Development, Types, and It's Oddities." The scrapbook was made by Hungarian artist, Jacques Reich, in the late 19th and early 20th century.

Over **140 private events**, such as weddings and other personal celebrations, meetings and retreats, were held at the Greenbelt Cultural Center this year.

Public events at the Greenbelt Cultural Center included the summer concert series and the **31st annual Profile in Excellence** program, celebrating African-American heritage in Lake County.

The District received an award from Northeast Multi-regional Training – MTU-3 incorporated for dedication to facilitating training at the Operations and Public Safety Facility.

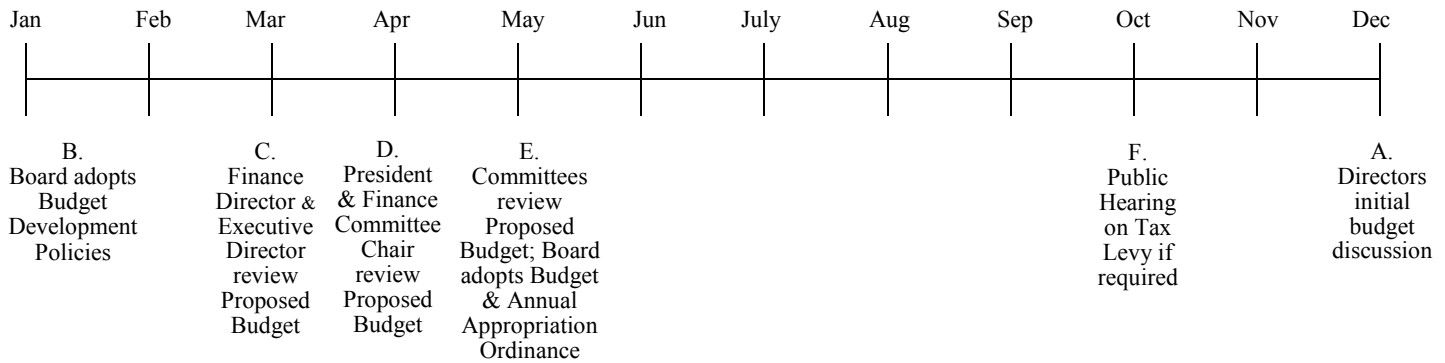
The District Ranger Police received multiple letters of appreciation from local law enforcement agencies for assistance rendered in searching for missing and suicidal subjects. Ranger police assisted Libertyville, Gurnee, Wauconda, and Lake Villa.

The District Ranger Police certified two range masters, two lead homicide investigators, and two advanced crime scene technicians this year.

The District received two awards from the Government Finance Officers Association:

- **Distinguished Budget Presentation Award** for the Annual Budget Fiscal Year 2014/15
- **Excellence in Financial Reporting** for the Comprehensive Annual Financial Report 2014

BUDGET PROCESS



- A. In December, Directors meet to discuss the budget process and combine efforts to effectively meet the District's mission with limited resources.
- B. In January, the Board adopts Budget Development Policies, which serve as a guide in preparing the budget for Board review. Finance distributes budget preparation manuals and budget worksheets. Each department Director is then responsible for preparing their departmental budget.
- C. In March, the Director of Finance, Chief Operating Officer, and Executive Director review revenue and expenditure projections, and meet with department Directors to discuss initial requests. They review major operating changes, discuss objectives, and review requests for capital expenditures.
- D. In April, the Executive Director and Director of Finance review the budget request with the President and Finance & Administrative Committee Chair.
- E. In May, the Legislative Committee, Land Preservation & Acquisition Committee, Planning & Restoration Committee, Education, Cultural Resources & Public Affairs Committee, and Finance & Administrative Committee jointly review the Proposed Budget. The Finance & Administrative Committee submits to the President and Board a proposed Capital and Operating Budget for the fiscal year commencing July 1. The budget includes proposed expenditures and the means of financing them. The Board adopts the budget at its regular May meeting.

The budget is legally enacted through the passage of the Annual Appropriation Ordinance, pursuant to statute and District Rules of Order and Operational Procedures, prior to the last day of the first quarter of the fiscal year. This ordinance includes additional available funds for contingencies that may arise during the fiscal year. Annual Appropriations are adopted for the General Fund, Insurance Fund, Land Development Levy Fund, Grant Fund, Retirement Fund, Development Projects Fund, Land Acquisition Fund, Debt Service Fund and Enterprise Funds. Annual Appropriated Budgets are not legally required for the Debt Service Fund because effective budgetary control is achieved through General Obligation Bond Indenture provisions. After adoption of the Annual Appropriation Ordinance, further appropriations may be made only by a two-thirds vote of the Board. The Board may make appropriations in excess of those authorized by the Annual Appropriation Ordinance, in order to meet an emergency. Transfer between line items within expenditure categories (salaries and benefits, commodities, contractals and capital outlay) are not required. Department Directors are expected to monitor their budget and adjust their operations as required to stay within their adopted budget.

- F. A public hearing is required under the Truth in Taxation Act if the total tax levy increase exceeds 5%.

BUDGET ACCOUNTING BASIS

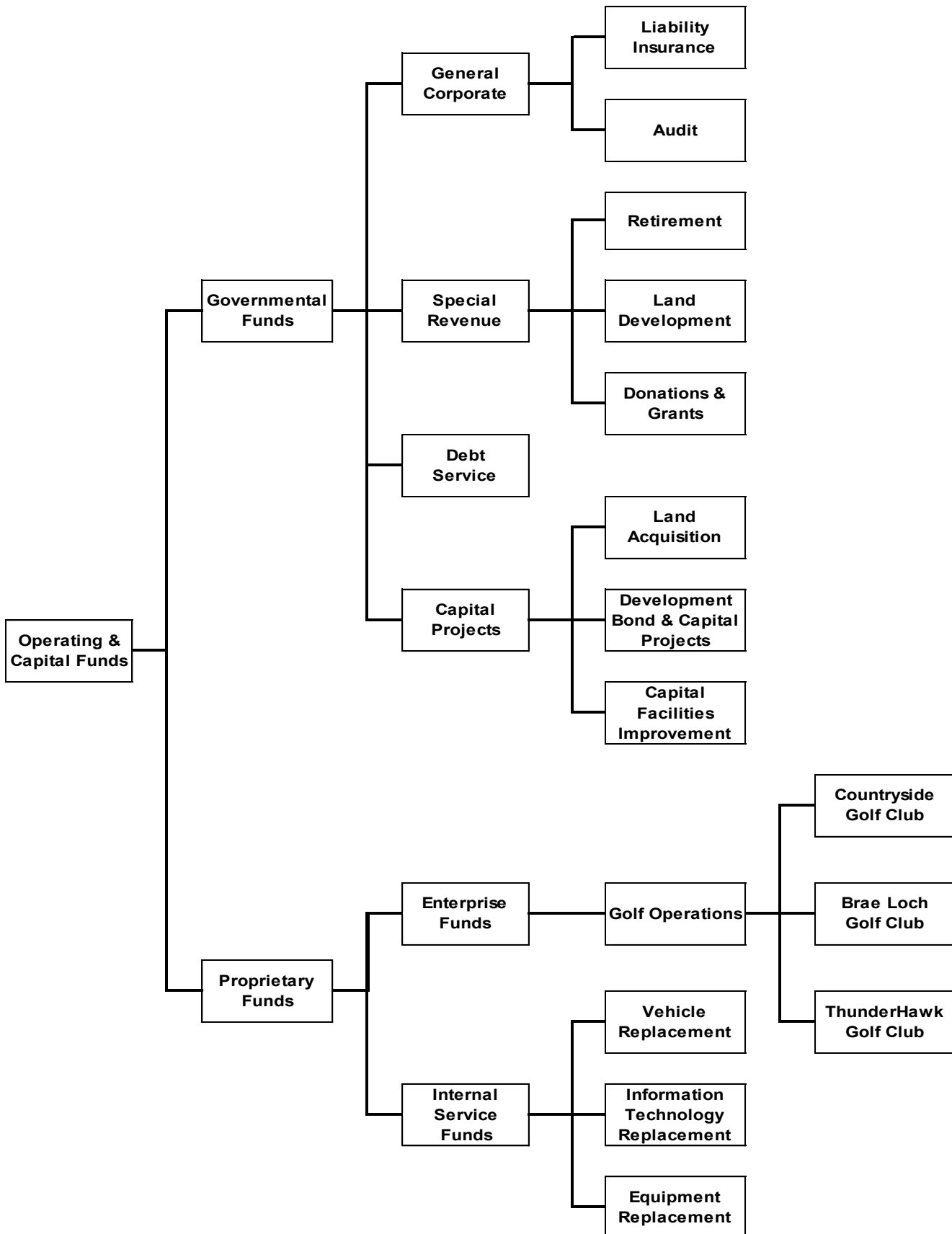
The budget for General Corporate Fund, Insurance Fund, Land Development Levy Fund, Development Projects Fund, Land Acquisition Fund, Grant Fund, Retirement Fund and Debt Service Funds are prepared using the modified accrual basis. Revenues are recognized when they become measurable and available to fund expenditures. Therefore, certain revenues received by the District up to 60 (sixty) days after the end of the June 30 fiscal year deadline are added to current year revenue as if they had been received prior to June 30. Expenditures are recognized when the related fund liability is incurred. The Enterprise Fund uses the full accrual basis where revenues are recognized when earned, and expenses are recognized when incurred. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed. For budgetary comparison purposes, encumbrances are treated as expenditures.

2015-16 ECONOMIC ENVIRONMENT

Lake County is facing the same economic challenges as are all parts of the country, the economic condition and outlook for Lake County continues to be comparatively strong. The 2014 Equalized Assessed Valuation (EAV) declined 1.40% from the previous year after a state multiplier of 1.00 was applied. The total decline over the past seven years is 20.7%. As the third largest county in the state, Lake County has a market valuation of \$67 billion.

The county has a varied manufacturing and industrial base that adds to the relative stability of the county. Business activity within the county is diverse, including the home of the only Navy basic training base in the United States, an amusement park, and numerous varied manufacturing firms, real estate developers, retail stores and service providers. The county's sustainability in the current economy is primarily due to its location, with Lake Michigan to the east, Wisconsin to the north and the City of Chicago to the south. The county's communities include picturesque rural communities, highly developed urban centers, wealthy suburbs and tourist communities.

Fund Structure



GOVERNMENT FUND ACCOUNTING

Nature and Purpose of Fund Accounting

By law, local governments are required to segregate their financial resources to ensure that monies are spent only for approved purposes. The District is not considered to be a single entity for accounting and financial reporting purposes, but rather a collection of separate accounting entities known as “funds”. A fund is a fiscal and accounting entity with a self-balancing set of accounts segregated for the purpose of carrying on specific activities in accordance with certain restrictions. The District has a total of 45 individual funds that account for separate activities. All of these funds can be categorized into one of six *fund types*. These six fund types can be grouped into two broad classifications: governmental funds and proprietary funds.

GOVERNMENTAL FUNDS

Governmental Funds are typically used to account for tax supported (governmental) activities. The District uses the following governmental funds:

- **GENERAL CORPORATE FUND:** The General Corporate Fund is the chief operating fund of the District. It is used to account for and report all financial resources not accounted for and reported in another fund. This is a budgeted fund. Any fund balance is considered a resource available for current operations. ***Source of funds:*** property tax levy, investment earnings, licenses, permits, program fees and rentals.
 - **Insurance Fund:** The Insurance Fund is established to account for general liability, errors and omissions, property and worker’s compensation insurance coverage. This is a budgeted fund. Any fund balance is considered a resource available for current operations and to meet expenditures resulting from unforeseen events. ***Source of funds:*** property tax levy and investment earnings.
 - **Audit Fund:** The Audit Fund is established to account for annual audit fees and expenses related to meeting requirements of government accounting standards. ***Source of funds:*** currently just investment earnings.
- **SPECIAL REVENUE FUNDS:** Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The District’s special revenue funds are described as follows:
 - **Retirement Fund:** The Retirement Fund is used to account for employer contributions to the Federal Insurance Compensation Act, Illinois Municipal Retirement Fund and the Sheriff’s Law Enforcement Retirement Plan. ***Source of funds:*** property tax levy and investment earnings.
 - **Land Development Levy Fund:** The Land Development Levy Fund is used to account for the costs incurred for developing and maintaining land owned by the District. Appropriations made for the purpose of constructing, restoring, reconditioning, and reconstructing major improvement projects to land owned by the District does not lapse for a period of 5 years. The District by practice establishes an annual budget. Unused balances of fund projects are closed to fund balance at year-end and re-appropriated in the subsequent fiscal year. ***Source of funds:*** property tax levy, investments earnings and grant funds.
 - **Donation and Grant Funds:** The Donation and Grant Funds are used to account for assets held by the District in a trustee capacity, and are accounted for essentially the same as governmental funds. ***Source of funds:*** grants, donations and investment earnings. The District’s individual Donation and Grant Funds fall into the following funds:
 - The **Youth Conservation Fund** is used to account for revenue donated by private organizations to fund the cost of providing wages to YCC participants and conservation projects as approved by the Board.

- The **Education Grant Fund** is established to account for various educational programs that are funded by grants and donations for specified education purposes.
 - The **Museum Grant Fund** is established for historical preservation and education that is funded by grants and donations for specific Museum programs and projects.
 - The **Natural Resources Grant Fund** is established to provide accounting for natural resource planning and restoration activities funded by grants and donations.
 - **Miscellaneous Funds** are established to accumulate funds for projects specific to the source of revenue: the *Wetlands Mitigation Fund* is used to accumulate revenues received from wetlands mitigation licenses; *Fort Sheridan Cemetery Fund* is used to account for the escrow fund established to provide funding for the maintenance of the Fort Sheridan Cemetery; and the *Farmland Management Fund* is used to restore and manage lands that are farmed or have been removed from or impacted by farming. Other funds established include the *Easements and Special Projects Fund* and the *Land Preparation Fund*.
- **DEBT SERVICE FUND:** The Debt Service Fund is used to account for the accumulation of resources for payment of principal, interest and other costs related to long-term general obligation bonds issued for land acquisition and development projects. This is a budgeted fund. Accumulated interest earnings can be used for capital expenditures. ***Source of funds:*** property tax levy and investment earnings.
 - **CAPITAL PROJECTS FUND:** The Capital Project Fund is established to account for proceeds from the sale of bonds and other resources to be used for Board authorized land acquisition, construction or renovation of facilities (other than those financed by proprietary funds or special revenue funds). Any appropriation made for the purpose of constructing, restoring, reconditioning, reconstructing or acquiring improvements in the development of land of the district need not be expended during the fiscal year in which such appropriation is made. An appropriation last for a period of 5 years and is not considered as available for appropriation in the following year and shall remain appropriated for 5 years to be expended within that time for the purpose for which it was originally appropriated. ***Source of funds:*** bond proceeds, investment earnings and grant funds. The District has the following Capital Projects Funds:
 - The **Land Acquisition Fund** is used to account for Board authorized purchase of land and costs related to negotiation and acquisition of land.
 - The **Development Bond Projects** is used to account for Board authorized improvements, renovations and construction of major capital projects.
 - The **Capital Facilities Improvement Fund** is used to account for future improvements to buildings and facilities.

PROPRIETARY FUNDS

Proprietary Funds are used to account for business-type activities. The two fund types classified as proprietary funds are:

- **ENTERPRISE FUND:** An enterprise fund is used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public be financed or recovered primarily through user charges. ***Source of funds:*** user fees and investment earnings. The District maintains two enterprise funds:
 - The **Golf Fund** is a budgeted fund established to account for the District's golf operation. The District currently operates golf courses at three locations: Countryside (prairie and traditional), Brae Loch and ThunderHawk.

- **INTERNAL SERVICE FUND:** An Internal Service Fund is used to account for financing goods and services provided by one department to another department on a cost-reimbursement basis. ***Source of funds:*** user fees and investment earnings. The District has the following internal service funds:
 - **The Vehicle Replacement Fund** is established to account for the vehicle rental charges to departments. This fund is established to accumulate resources for the future funding of replacement vehicles. Organization units are billed for rental charges at the rate established for each type of vehicle.
 - **The IT Replacement Fund** is established to account for the computer rental charges to departments. This fund is established to accumulate resources for the future funding of computer equipment.
 - **The Equipment Replacement Fund** is established to account for the equipment rental charges to the Operations Department. This fund is established to accumulate resources for the future funding of heavy equipment.

Fiscal Year 2015-16 Budget Policies:

1. FINANCIAL POLICIES

Objectives

- 1.1 *Preserve the strategic financial integrity, well-being and current AAA bond rating (Standard & Poor's and Moody's) of the District by maintaining an unrestricted general corporate fund balance as outlined in the Reserve Fund Balance policy.***
 - 1.1.1 Address the unprecedented decline in equalized assessed valuation of Lake County property and its impact on the District's ability to maintain a balanced operating budget through continued emphasis on increasing efficiency, reducing costs and increasing non-tax revenues.
- 1.2 *Continue to maintain a high standard of accounting practices.***
 - 1.2.1 Maintain records on a basis consistent with accepted standards for government accounting.
 - 1.2.2 Implement new Governmental Accounting Standards Board pronouncements as they become effective.
 - 1.2.3 Continue the practice of using interest earnings from Land Acquisition bond proceeds for costs related to land acquisitions and interest earnings from Development bond proceeds for costs related to improvement projects.
 - 1.2.4 Designate fees received from easements and land sales for land acquisition purposes.
 - 1.2.5 Designate funds received for restoration or capital improvements to be used for that purpose.
- 1.3 *The budget will continue to provide for adequate funding of all retirement systems.***
- 1.4 *Ensure adequate funding necessary to maintain preserves in a clean and safe manner.***
 - 1.4.1 Land bank newly acquired preserves to minimize additional maintenance and public safety costs until additional property tax revenues or alternate funding sources are available.
 - 1.4.2 Explore efficiencies to reduce costs of maintenance and operations for existing preserves and facilities.
 - 1.4.3 Invest capital funds on improving and replacing aging and inefficient infrastructure.
- 1.5 *Continue to look for and evaluate outsourcing opportunities for the most advantageous cost benefit for the District.***
- 1.6 *Evaluate staffing vacancies to make sure limited resources are allocated in a manner consistent with the District's strategic plan.***
- 1.7 *Evaluate long-term financial planning.***
 - 1.7.1 Monitor and plan for changes and trends in the equalized assessed valuation (EAV) as a basis for the 5-year operating budget projections.
 - 1.7.2 Monitor and evaluate debt planning based on the EAV.
 - 1.7.3 Evaluate funding sources to address priority capital improvement projects in the 5-year capital improvement plan.

1.7.4 Explore non-tax levy funding alternatives and review program and service fees for proper levels.

1.7 *In conjunction with the Preservation Foundation of the Lake County Forest Preserves, maintain accounting procedures and controls to properly record and accept grants from the Preservation Foundation.*

2. GENERAL POLICIES

2.1 Budget Submittal Procedures:

- 2.1.1 Program expansions or new programs that require additional funds will not be considered in the FY 2015-16 budget unless funded through a reallocation of existing funds or by securing new grants or other non-tax revenues, and continue such programs only as long as those reallocated or additional funds are available.
- 2.1.2 Department Directors will review each vacant position in their department during the budget development and throughout the fiscal year with regard to each position's importance to the District and possible alternatives to refilling the vacant position. Positions that have been vacant for an extended period are removed from Department position inventory. Needs for additional positions will be evaluated as needed in the future.
- 2.1.3 Requests for additional personnel must be offset by new or increased revenue sources, cost reductions elsewhere in the budget, or justified based on expanded land holdings or improvements.
- 2.1.4 Education, professional development, training and career growth is encouraged as a recognized benefit to the District and its employees. Specific training activities, workshops, schools and conferences shall be submitted as part of the budget review process. For Fiscal Year 2015-16, training requests should focus on those opportunities available online or offered locally to avoid transportation and lodging costs.
- 2.1.5 Requests for professional certifications, required licenses, and related training shall be submitted under a separate account entitled "Certifications and Education" as part of the budget review process. Online and locally available certification opportunities should be utilized before those requiring transportation or lodging costs.
- 2.1.6 Funds must be included in the appropriate line item for Equipment Replacement Charges, I.T. Replacement Charges, and Vehicle Replacement Charges. The annual charge for equipment is based on the current replacement cost and expected life cycle for the equipment.
- 2.1.7 Requests for capital equipment must be accompanied by justification. Capital equipment requests should be ranked in order of priority to indicate which requests are most important to Department operations. Requests for capital outlay should be limited to those items necessary for new facility operations, safety, maintaining current or implementing new service demands, productivity improvements, and cost-effectiveness, or those with revenue producing benefits.
- 2.1.8 Budget submissions should be consistent with the District's strategic plan goals.
- 2.1.9 Submission schedule: The Budget Calendar for the budget process will be distributed.

2.2 Expenditures will not exceed anticipated revenue. Adequate cash flow requirements will be maintained. Unrestricted fund balances for the General Corporate Fund, the Liability Insurance Fund, and the Land Development Fund may be used to balance the budget within each respective fund if necessary, after providing for cash flow requirements, and a fund balance as outlined in Section III Fund Balance Reserve.

- 2.3** Unrestricted fund balance in the General Corporate Fund, in excess of the fund balance policy, may be transferred to the IMRF Fund as needed for cash flow requirements, may pay annual debt service on the 2008C General Obligation Debt Certificates, fund Capital Improvement Plan projects (CIP) or may be used to improve or replace aging or inefficient infrastructure to reduce long-term operating costs and address deferred maintenance issues.
- 2.4** Unrestricted fund balances are maintained to avoid cash flow interruptions; generate interest income; reduce the need for short-term borrowing; assist in maintaining the District's current AAA Standard & Poor's and Moody's ratings for investment-grade bonds; provide for unanticipated expenditures or emergencies of a nonrecurring nature; and meet unexpected increases in service delivery costs.
- 2.5** In developing budget requests, each department should seek to improve productivity, organizational effectiveness and efficiency through cost avoidance methods, cost benefit analysis thorough evaluation and identification of activities that can be reduced, eliminated or consolidated and contracting for services where feasible and more cost-effective. In Fiscal Year 2015-16, additional consulting funds shall be included for use by the President and Executive Director to investigate and analyze organizational, operational or financial issues identified by Committees, the Board or the current strategic planning process.
- 2.6** Committee- or Commissioner-directed initiatives or requests resulting in (i) a significant impact on staff workload (defined as 10 hours of staff time for Committee requests or 2 hours for Commissioner requests), (ii) legal advice that will take more than a nominal period of attorney time (as determined by the Executive Director, except for legal advice arising from normal work of the Land Preservation and Acquisition Committee), (iii) the Capital Improvement Plan of the Forest Preserve, or (iv) an unplanned budgetary impact, shall require approval by the Finance and Administrative Committee.
- 2.7** Transfers of appropriation among expense categories (Salaries, Commodities, Contractuals, and Capital) and funds must be approved by the Board. The Director of Finance is authorized to process an expenditure in a line item that exceeds the approved line item budget, provided that the amount is within the spending authority provided by the District Purchasing Policy Ordinance and will not cause the aggregate for that category of expense to exceed the appropriated amount.
- 2.8** The Capital Facilities Improvement Fund for future improvements to buildings and facilities will be funded through transfers from available balances in other funds. These funds shall be used to stabilize, replace, and expand buildings, structures, and facilities. Funding through capital replacement charges and/or limited bond issues will also be established in the Fiscal Year 2015-16 budget.
- 2.9** The Golf Enterprise Fund will reflect principal and interest payments by ThunderHawk Golf Club required for the internal obligation to the Land Acquisition Fund.
- 2.10** The allocation of all housing and agricultural license revenues to the General Fund or any Special Revenue Fund will be reviewed annually during the budget review process.

3. REVENUE POLICIES

- 3.1** The Illinois Property Tax Extension Limitation Act (Tax Cap) limits the amount of property tax that can be levied. The District cannot exceed the previous year's tax extension by more than 5% or the Consumer Price Index for the prior year, whichever is less. Public Act 94-0976, effective June 30, 2006, provides that the only ceiling on a particular tax rate is the ceiling set by statute. Therefore, the aggregate tax rate for funds subject to the Limitation Law (General Corporate, Development Levy,

IMRF, FICA, Insurance), will not be allowed to exceed the District's limiting rate computed in accordance with the provisions of the Limitation Law.

- 3.2 The District recognizes that the Tax Cap reduced primary dependence on property tax revenues. Accordingly, a comprehensive financial strategy is required for the District to continue sound administration, operations, maintenance, to stabilize or replace deteriorated buildings and structures, to meet citizen expectations for continuing and expanding programs and services, and to acquire, restore, and improve land. New sources of revenue need to be continually evaluated and recommended by Department Directors for Board consideration and action.
- 3.3 Each department will review, evaluate, and submit non-tax revenue projections and programs. All such revenue shall be allocated across the various items appropriated by the Board as provided by law. No department has claim to any specific source of revenue, unless otherwise provided by law or Board. Confirmed grant funding will be included in the projected revenue to be used for planned expenditures for the budget.
- 3.4 The Enterprise Fund fee schedule shall reflect a minimum level of 100% financial self-support. Golf Course Operations are expected to generate funds to cover operating costs, future renovation, restoration and improvement of the golf courses. Update the 5-year capital improvement plan for the golf course facilities.
- 3.5 To preserve the District's current outstanding bond rating and to provide adequately for the ongoing operating and maintenance expense, all departments must actively seek additional non-tax revenue sources. With the purchase of additional land, building of more trails, and opening of new preserves and facilities, new revenue must be found to meet operating costs. Diversity of revenue sources is a significant evaluation factor used by bond rating services. As a result, taxpayers continue to benefit from the District's low interest rates on our bond issues.

4. PERSONNEL SERVICE COSTS POLICIES - Personnel Service Costs shall be in accordance with Lake County Forest Preserve District's Personnel Ordinances.

4.1 *Base Salary*

- 4.1.1 Salary increases have historically been given once a year on July 1. Individual increases are determined through the Performance Appraisal process. The budget shall provide funding for this purpose.
- 4.1.2 The annual increase for collective bargaining members shall be as provided by contracts for both the Construction and General Laborers Local Union 152 and the Illinois Fraternal Order of Police Labor Council.

4.2 *Performance Salary*

- 4.2.1 The Forest Preserve District maintains salary schedule ranges allowing its employees to progress through the salary range commensurate with their job performance, and is committed to the advancement of employees using merit principles. The Performance Appraisal serves as the basis to document and reward those employees exemplifying exceptional performance. Therefore, all regular full-time and regular part-time employees shall be eligible for performance salary adjustments.
- 4.2.2 There shall be an account for each department to be used for eligible employees, including department directors, based on the principles defined in the procedures for 2015 Performance Appraisal.

- 4.3** The Position Inventory for all District personnel is current as of the date of the passage of this Resolution. Existing positions will be evaluated based on workload and the ability to fund the position. Staffing shall be maintained at the current level and new or modified positions may be considered if there is an offsetting revenue or cost reduction source. Requests for replacement, new or modified positions must be supported by a detailed justification.

5. RESERVE FUND BALANCE POLICIES

- 5.1** The purpose of this policy is to establish guidelines in providing for an unrestricted reserve balance in the District's General Corporate Fund, Liability Insurance Fund, Development Fund, and Enterprise Fund. The budget policy governing the fund balances has two types of reserves: (a) the emergency reserve and (b) the cash flow reserve. The emergency reserve is to protect the District from unusual fluctuations in revenues or expenditure needs. The cash flow reserve allows the District to make payments without short-term borrowing during the negative cash flow period experienced late in the fiscal year up to May, due mainly to property tax payments being received in June and September.
- 5.1.1** The General Fund is the primary operating fund for the District. The General Fund unrestricted fund balance shall be available for the above-referenced purposes and in the amounts described below:
- a. To provide for emergencies, 15% of the ensuing year's operating fund budget, exclusive of capital expenditures.
 - b. To meet cash flow needs, 35% of the ensuing year's operating fund budget, exclusive of capital expenditures.
- 5.1.2** The Liability Insurance Fund unrestricted fund balance shall be available in the amounts described below:
- a. To provide for emergencies, \$1 to \$1.5 million.
- 5.1.3** The Development Fund unrestricted fund balance shall be available in the amounts described below:
- a. To meet cash flow needs, 35% of the ensuing year's operating fund budget exclusive of capital expenditures.
- 5.1.4** The Enterprise Fund unrestricted fund balance shall be available in the amounts described below:
- a. To provide for emergencies, 5% of the ensuing year's operating fund budget exclusive of capital expenditures.
 - b. To meet cash flow needs, 30% of the ensuing year's operating fund budget exclusive of capital expenditures.
- 5.2** The Director of Finance, as part of the annual budget process, shall prepare an analysis of this policy. The analysis is to include the prior year actual status and project the status for the current year.
- 5.3** Deficiencies from the required amounts of this policy shall be addressed through the budget process. Deficiency is defined as having less than the minimum reserve policy requirements at fiscal year-end. Deficiency may also be defined as having a projection at budget time that would indicate the reserve requirements will not be met at the current year-end.

- 5.4** Any excess reserves shall be available for the next fiscal year budget. Excess reserves under this policy are actual undesignated fund balance dollars available on the year-end financial statements.
- 5.5** The Director of Finance shall, as part of the annual audit and financial statement preparation process, monitor and ensure that the fund balance reserves are maintained as required by this policy.

6. CAPITAL IMPROVEMENT POLICIES

6.1 *As stated in the 2014-2016 Rules of Order and Operational Procedures:*

“The Planning and Restoration Committee shall be responsible for preparing areas of the District’s land and facilities for use by the general public and, to that end, shall prepare and review plans and uses, and be responsible for the implementation of plans and uses, for District land and facilities in the areas of construction, reconstruction, reconditioning, restoration and conservation. The Committee shall send any plan or use that would (i) have a significant impact on District land or other District plans or uses, or (ii) involve a new use of such land, to all standing committees so that they have an opportunity, within a 120-day time period to review the potential impacts of such plan or use. If the Committee votes to recommend the approval of such plan or use after such an opportunity to review has been provided, the plan or use shall be implemented only after it has been prioritized and funded as part of the District’s annual budget policies review, budget ordinance, and appropriation ordinance process.”

6.2 *Utilize criteria approved by the Board of Commissioners for prioritizing opening and development of new and existing forest preserves and facilities as included in the 5-year CIP.*

6.3 *Maintain a prioritized five-year Capital Improvement Plan (CIP).*

FINANCIAL MANAGEMENT POLICIES

Financial Management Policy – Debt Policy

The District will confine long-term borrowing to capital improvements or projects that have a life of more than 10 years and cannot be financed from current revenues. The District will keep the total maturity length of General Obligation Bonds at or below 25 years. Net General Obligation debt will not exceed the statutory limit of 2.3 percent of the assessed value of the taxable real and personal property in Lake County.

The District will maintain frequent and regular communications with bond rating agencies about its financial condition and will follow a policy of full disclosure in every financial report and bond prospectus.

Financial Management Policy – Budgetary and Financial Control Policy

General budgetary and financial control is to be centralized in the Finance and Administration Departments, whose function shall include the following: budget compilation and monitoring, central purchasing, capital improvement financing, risk management, cash and investment management, monitoring financial data for warning signals or trends, preparation of monthly and quarterly financial reports, fixed asset inventory, payroll, and accounts receivable.

The investment of District funds shall be consistent with the District's investment policy. The Fund Balance Policy guides the District to maintain an undesignated and unreserved General Fund Balance of 50 percent of the General Corporate Fund operating expenditures. The District will maintain a 35 percent fund balance in the Land Development Levy and Enterprise Funds. The District shall maintain a \$1 million to \$1.5 million fund balance in the Liability Insurance Fund. The District will review, update, and determine the adequacy of those fund balances using specified guidelines and criteria established in the Fund Balance Policy.

Department Directors will be responsible for administration of their respective Department Budgets and are to submit requests for any required budget adjustments, such as supplemental appropriations, to the Director of Finance before a program incurs cost overruns for the annual budget. Department Director responsibility for the management of budgeted funds includes: reviewing expenditures before authorization, reviewing monthly financial reports to assess progress, and staying within expenditure budget authorization. All expenditures incurred must be necessary and reasonable. Department Directors are responsible for contacting the Director of Finance should there be any question regarding financial management.

The District will establish and maintain the highest standard of accounting practices, in conformity with Generally Accepted Accounting Principles (GAAP) and with recommended best practices as promulgated by the Government Finance Officers Association (GFOA). An independent certified public accountant will make an annual audit of all funds and account groups and issue a report. Regular monthly reports to the Finance, Administrative & Education Committee will present a summary of financial activity by major type of funds as compared to the budget.

Fiscal Year 2015/16 Strategic Action Plan Areas of Focus:

Leadership

1. Develop Partnerships

- 1.1.1. Where appropriate, work with other land conservation organizations regarding cooperative arrangements to preserve land through the use of innovative preservation tools such as conservation easements.
- 1.1.2. Where feasible, consider joint land acquisition projects.

2. Implement approved policy to establish the District as a leader in environmentally sustainable operations.

- 2.1.1. Purchase products made with recycled or sustainably produced materials when available at similar quality and reasonable cost.
- 2.1.2. Provide recycling opportunities within facilities and preserves.

3. Nurture existing and build new public, local government, non-profit, private and corporate partnerships, when benefits of developing and managing such partnerships equals or exceed the costs, to help fulfill the District's mission and specific goals.

4. Continue to expand opportunities that allow volunteers to contribute in a variety of meaningful and fulfilling ways by providing the necessary support for related recruitment, training, management, communication and recognition.

5. Coordinate annual Board-approved legislative program to maintain effective working relationship with state and federal elected officials and agencies.

6. Foster growth of Preservation Foundation and other planned giving and private fundraising efforts in support of land acquisition, capital improvement and restoration projects, and other initiatives related to the District's mission.

7. Maintain professional training and required certification of staff with a focus on leadership, retention and succession planning.

Organizational Sustainability

1. Pursue Funding Enhancement and Leveraging

- 1.1.1. Continue to assertively pursue federal and state grants and other cooperative agreements with local governments, open lands organizations and property owners.

2. Prepare and implement master plans, restoration projects and capital improvement projects in an environmentally and fiscally responsible manner.

- 2.1.1. Design master plans and projects to protect and enhance existing natural resources, minimize other environmental impacts, provide appropriate public access facilities and replace and improve aging infrastructure within the preserves.
- 2.1.2. Utilize a consistent process to provide accurate cost estimates for major projects included in the 5-year Capital Improvement Plan.
- 2.1.3. Analyze and minimize long-term operating, maintenance and management costs of proposed projects, existing sites, facilities and infrastructure.
- 2.1.4. Provide for appropriate revenue enhancement opportunities in improvement projects to help offset long-term operating, maintenance and management costs.
- 2.1.5. Seek outside funding opportunities or other cooperative ventures for planning, restoration and improvement projects that have been identified as District needs when benefits to the District exceed costs of coordinating such partnerships.

3. *Provide clean, safe and attractive facilities to support public education, cultural and outdoor recreation uses on District land.*

- 3.1.1. Maintain and improve existing preserves, trails and facilities.
- 3.1.2. Complete repair and renovation projects to ensure public safety, extend the useful life of existing facilities and infrastructure, and reduce ongoing operating and maintenance costs.
- 3.1.3. Provide funding for annual repaving program for roads and parking lots.
- 3.1.4. Maintain repair and replacement program for picnic shelters and comfort stations.
- 3.1.5. Develop a long range plan for the replacement of aging playground components throughout the District.

4. *Maintain educational, historical and cultural facilities.*

- 4.1.1. Continue architectural planning and engineering for the relocation of the Lake County Discovery Museum, and begin implementation as funds are available. Fundraising activities will be conducted by the Preservation Foundation of the Lake County Forest Preserves.
- 4.1.2. Evaluate existing facilities supporting the District's public programs, special events, exhibits and other educational services about nature, history and culture, utilizing information from the 2012 assessment of field trip program needs and issues.

5. *Provide necessary support facilities.*

- 5.1.1. Maintain high standards of cleanliness and safety at our increasing number of preserves and facilities for Lake County's growing population to use and enjoy, and properly restore and manage our natural areas and wildlife habitats, by providing efficient and effective work spaces and support facilities for District Commissioners and employees.

6. *Prepare, maintain and execute facility assessment program.*

- 6.1.1. Based on an analysis of District-wide needs, evaluate facilities for potential reuse or removal, considering historical significance, appropriate third-party licenses, and fiscal and operational impact. If considering conversion of existing facilities to meet new use needs, compare long-term costs and benefits of conversion to those of constructing new facilities designed specifically to meet those needs, and identify funding sources for renovation and ongoing operation and maintenance costs of any facilities to be retained.

- 6.1.2. Based on analysis, evaluate long-term operating and maintenance costs when adding or expanding facilities. Evaluate and consider adding new facilities or expanding existing facilities when needed to reduce overcrowding, allow fuller use, or support new programs or services, and when funding is identified to cover ongoing operation and maintenance costs.
- 6.1.3. Continue to assess barns and agricultural buildings to determine if they have any historical significance and a fiscally responsible public benefit to restoring or preserving them. Continue to identify unneeded structures for salvage and removal.
- 6.1.4. Use the infrastructure assessment information from the study funded in Fiscal Year 2013-14 to develop a strategy for infrastructure needs, improvement, reduction and replacement and develop proper maintenance budgets and funding for future years.

7. Identify sources of non-tax revenue and cost management strategies to offset costs of providing programs and services, and operating and maintaining facilities and equipment.

8. Maintain and refine historical collections and related systems including objects, archives, and sites.

9. Deliver prompt, responsive, quality public safety services.

- 9.1.1. Provide funding to fence and mark boundaries of preserves where appropriate to protect sensitive natural habitats and to prevent property encroachments. Whenever fencing is proposed adjacent to a new housing development, install fencing prior to occupancy of the new homes wherever feasible.
- 9.1.2. Provide funding for the upgrade and maintenance of radio and computer equipment as required by the Lake County Sheriff's Department's transition to the StarCom 21 Radio System, which provides interoperability and communication with countywide police, fire, emergency management, courts and highway departments.

10. Continue to enhance non-tax revenues through marketing and promotion of District's golf courses and other revenue-generating facilities.

11. Design new or renovated facilities for future energy efficiency and environmental sustainability.

- 11.1.1. Complete energy efficiency audits or assessments for buildings at Independence Grove, Brae Loch and ThunderHawk to identify potential future energy efficiency projects, including cost recovery analysis.
- 11.1.2. Propose energy efficiency projects, including those identified and prioritized through the completed energy efficiency assessment for the General Offices, for inclusion in the 5-Year Capital Improvement Plan.
- 11.1.3. Continue to follow Green Fleet Policy.

Conservation

1. *Protect Wildlife Habitat*

- 1.1.1. Focus preservation activities on sites that contain endangered and threatened species, have been identified as Illinois Natural Areas Inventory sites, or on sites that contain high quality natural resources that will provide enhanced habitat for a variety of animals and plants.

2. *Preserve Wetlands, Prairies and Forests*

- 2.1.1. Continue to identify and protect lands that will preserve Lake County's natural heritage.

3. *Expand Existing Preserves*

- 3.1.1. Protect our public investment by acquiring land and easements around existing Forest Preserves to serve as buffers from adverse impacts.

4. *Save New Large Preserves*

- 4.1.1. Identify and develop preservation options to protect large tracts of land appropriate for permanent protection.

5. *Protect Against Flooding*

- 5.1.1. Preserve land along streams, rivers, lakes and wetlands to give flood waters a place to go, to reduce flood damage and improve water quality.

6. *Protect Forest Preserve Holdings*

- 6.1.1. Continue to analyze all District real estate holdings regarding existing property use restrictions such as conservation easements, deed restrictions or nature preserve dedications, and where appropriate, place restrictions on District property that is determined to be in need of additional protection.

7. *Restore and manage District lands to improve and maintain ecological health of natural habitats, enhance biodiversity, and protect threatened and endangered species.*

- 7.1.1. Restore and manage large, unfragmented blocks of natural habitat, and manage greenways to provide travel corridors for native species between natural habitat areas.
- 7.1.2. Conserve and improve the biodiversity, wildlife habitat, water quality and other public benefits that Forest Preserves and other natural lands and waters in Lake County and the region provide.
- 7.1.3. Design and manage landscaping within public use areas to utilize primarily native species and to provide buffer zones for natural habitat areas.
- 7.1.4. Remove invasive species and reintroduce native species in natural habitats. Enhance prevention and management of tree and other plant diseases and invasive pests.
- 7.1.5. Evaluate proposed and existing habitat restoration projects to assess level of on-going land management work and funding required to properly maintain restored areas.
- 7.1.6. Continue native wildlife research and management, for use in improving habitat restoration, domestic and wild nuisance animal management, and endangered threatened and rare animal population management.

- 7.1.7. Extend the use of farming as an interim land management tool to defer future operational costs until long-term uses for lands are approved by Board and funds are available for both initial restoration and long-term management of such lands.

Communication, Education and Outreach

1. ***Operate educational, cultural and outdoor recreation programs and services in an environmentally and fiscally responsible manner.***
 - 1.1.1. Evaluate all public programs to ensure that the fee recovery/subsidy level is within the guidelines adopted by the Finance and Administrative Committee.
 - 1.1.2. Offer innovative resource-based education programs, special events, exhibits and related services about Lake County's nature, history and culture, of interest and accessible to the public.
2. ***Analyze public opinion research, participation trends, market demands and alternative providers, and use analysis to create, adjust and implement existing and new education, cultural and outdoor recreation programs, facilities and services.***
 - 2.1.1. Assess the feasibility of expanding successful offerings and discontinuing less successful offerings.
 - 2.1.2. Evaluate current and potential education, cultural and outdoor recreation activities to ensure that they relate to the District's mission.
3. ***Improve public understanding and support for the District's natural resource management efforts.***
 - 3.1.1. Offer programs, exhibits and information services about habitat restoration and related issues.
 - 3.1.2. Continue support for adult and youth conservation stewardship activities.
 - 3.1.3. Continue public information regarding domestic and wildlife nuisance animal management efforts.
4. ***Enhance public safety visibility through public programs, publications and other forms of outreach.***
 - 4.1.1. Continue to implement cost-effective initiatives to promote visitor and community engagement in protecting District resources and to encourage voluntary compliance with District rules and regulations.
 - 4.1.2. Maintain strong cooperative relationships with other law enforcement, first responder, and emergency management agencies and groups in Lake County.
 - 4.1.3. Develop proactive strategies to identify and mitigate conflicts between trail/preserve user groups.
 - 4.1.4. Continue to vigorously patrol and inspect District boundaries in order to identify, remove and prevent property encroachments.
5. ***Establish and maintain positive public image for the District as a friendly, professional organization dedicated to preserving and restoring the county's natural and cultural resources, and to providing quality education and outdoor recreation opportunities.***
 - 5.1.1. Provide public information about District's land acquisition goals and capital improvement needs and accomplishments.

- 5.1.2. Educate the public on the financial challenges faced by the District, the facilities and services subsidized entirely by tax dollars, and how fees and charges for other facilities, programs and services help to recover part or all of the cost of those services.

6. *Promote expanded public awareness and use of the District's education and outdoor recreation facilities and programs.*

- 6.1.1. Coordinate market research on public programs and special events, educational exhibits and public information preferences.
- 6.1.2. Send targeted promotion to residents who have recently moved to or within Lake County.
- 6.1.3. Maximize public information and cross-promotion opportunities at District facilities and events, and among current visitors and program participants.
- 6.1.4. Enhance District website, grow the District's email lists and continue to expand targeted email promotion, and use other new media technologies to improve marketing, advertising and promotional capabilities, and continue to reduce the number of printed materials used by the District where possible.

Public Access and Connections

1. *Provide opportunities for Lake County residents to participate in healthful, outdoor recreation activities in natural settings provided in our Forest Preserves.*

- 1.1.1. Monitor existing uses and encourage and allow compatible public use in a manner that is safe for -visitors and protects natural resources and facilities.
- 1.1.2. Evaluate District lakes for potential additional catch and release fishing sites.

2. *Provide Trails, Greenways, Scenic Vistas, Open Spaces, River and Lake Access*

- 2.1.1. Complete Des Plaines River and Millennium Trail acquisitions and create trail and greenway corridors.
- 2.1.2. Des Plaines River Trail – Complete the last section of trail.
- 2.1.3. Millennium Trail –Undertake construction of sections of the trail included in the CIP and planning for additional future sections.
- 2.1.4. Provide public access to inland lakes, rivers and streams.
- 2.1.5. Preserve, where appropriate, remaining undeveloped lakefront and riparian land.
- 2.1.6. Expand network of regional trails and greenways.
- 2.1.7. Explore partnerships with other units of government and private and non-profit landowners to complete and maintain a countywide network of trails in a financially sustainable manner.
- 2.1.8. Community Connector Trails – Evaluate and propose opportunities to connect District's regional and preserve trail systems with other community trails and greenways to enhance the countywide network of trails and greenways. Evaluate opportunities to connect underserved areas of the county to the District's network of regional trails.
- 2.1.9. Water Trails – Enhance the Des Plaines River Water Trail, including installing signs, clearing of logs and debris, and maintaining canoe/kayak launches. Remove two remaining low-head dams from the river.
- 2.1.10. Trail Signs – Implement a District-wide trail sign system to enhance preserve visitors confidence in using trails.

3. *Open new preserves, trails and facilities.*

- 3.1.1. Analyze long-term operating and maintenance costs, cost savings, and identify corresponding additional non-tax revenues and/or expense reductions, when planning, adding, opening or expanding facilities.
- 3.1.2. Provide initial public access to undeveloped sites when adequate operations and maintenance funding is identified and as approved in the Five-Year Capital Improvement Plan.
- 3.1.3. Provide convenient and equitable public access throughout Lake County to basic Forest Preserve facilities, such as multipurpose trails, picnic shelters, fishing access and children's play equipment.

4. *Create New Open Spaces*

- 4.1.1. Where feasible, research and evaluate potential acquisitions in urbanized areas of the county that will create sanctuaries of fresh air, woodlands, and wildlife habitat.

Budget Summaries



SUMMARY

FY 2015/16 Budget

LAKE COUNTY FOREST PRESERVES



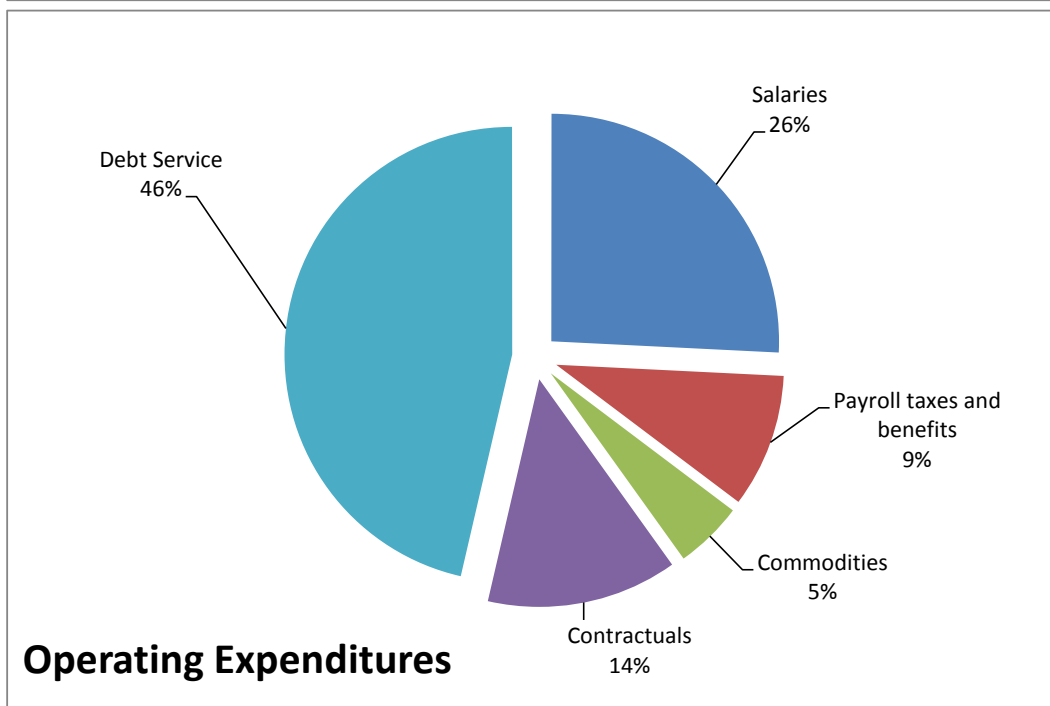
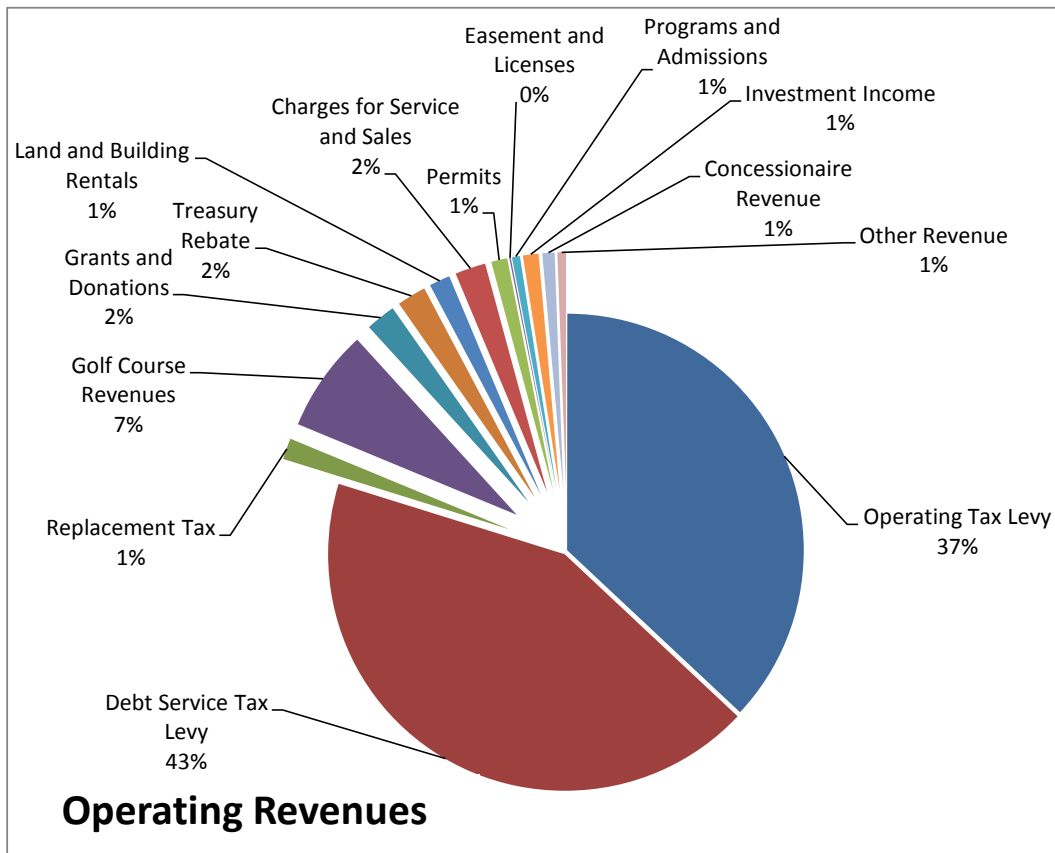
Tax Rate	2013 Levy: .218	Estimated 2014 Levy: .211	Estimated 2014 Levy: .210	Estimated 2015 Levy: .211
	FY 2013/14 Actual	FY 2014/15 Budget	FY 2014/15 Estimate	FY 2015/16 Request

Where Revenue Dollars Come From

Property Taxes	\$50,750,129	\$48,584,180	\$48,594,050	\$47,995,260
Replacement Tax	971,506	940,000	960,000	874,350
Golf Course Revenues	3,867,113	4,252,380	4,056,050	4,200,050
Grants and Donations	1,265,568	2,965,690	2,514,180	2,210,560
Treasury Rebate	1,194,731	1,194,730	1,193,450	1,193,450
Land and Building Rentals	893,542	933,550	897,900	862,790
Charges for Service and Sales	688,417	1,225,980	1,249,320	1,264,050
Permits	622,939	598,100	598,100	657,150
Easement and Licenses	43,969	56,800	53,280	59,020
Programs and Admissions	321,589	356,580	331,210	325,170
Investment Income	(783,328)	721,180	885,270	639,860
Concessionaire Revenue	445,440	391,500	475,000	500,000
Other Revenue	606,024	280,320	574,380	351,450
Operating Revenues	60,887,641	62,500,990	62,382,190	61,133,160
Bond Proceeds	21,075,864		29,882,830	17,400,000
Planned use of Fund Balance:				
Bond Land & Projects		11,555,070	14,683,170	
Other Capital Expenditures		3,901,190	11,330,540	1,940,860
Other Funds		872,550		
Total Revenues	\$81,963,504	\$78,829,800	\$118,278,730	\$80,474,020

How Each Dollar Is Spent

Salaries	\$14,440,224	\$15,085,030	\$14,810,020	\$15,170,130
Payroll taxes and benefits	5,149,248	5,403,230	5,230,360	5,588,960
Commodities	2,723,415	2,716,660	2,700,960	2,840,160
Contractuals	5,932,993	8,237,300	7,951,570	7,960,720
Operating Expenditures	28,245,881	31,442,220	30,692,910	31,559,970
Debt Service	29,405,447	28,702,040	28,428,520	27,284,450
Bond Refunding Payments	20,745,000	0	29,704,470	0
Total Operating Expenditures	78,396,328	60,144,260	88,825,900	58,844,420
Capital	9,373,399	18,685,540	29,452,830	21,629,600
Total Expenditures	\$87,769,727	\$78,829,800	\$118,278,730	\$80,474,020



Note: During FY2014/15 a departmental re-organization took place resulting in new departments for Public Safety and Natural Resources. The Cultural Resources department was split between Education and Operations. Also the Public Affairs division of Education merged with the Development Office.

POSITION INVENTORY SUMMARY
FY 2015/16 Budget

LAKE COUNTY FOREST PRESERVES



DEPARTMENT	Full-Time Position Inventory	Part-Time Position Inventory	Full-Time Equivalent	FUNDING SOURCES						
				General	Audit	Insurance	Grant	Land Development	Land Preservation	Enterprise Fund
General District	3.50	0.00	3.50	3.40	0.00	0.00	0.00	0.00	0.10	0.00
Public Information and Development	11.00	0.00	11.00	11.00	0.00	0.00	0.00	0.00	0.00	0.00
Finance	7.00	0.00	7.00	6.35	0.65	0.00	0.00	0.00	0.00	0.00
Public Safety	21.00	28.00	28.49	28.49	0.00	0.00	0.00	0.00	0.00	0.00
Education	11.50	7.00	16.22	16.22	0.00	0.00	0.00	0.00	0.00	0.00
Operations	92.00	277.00	171.26	84.61	0.00	0.00	5.42	22.89	0.00	58.34
Planning and Land Preservation	10.00	1.00	10.60	0.00	0.00	0.00	0.00	8.50	2.10	0.00
Natural Resources	11.00	0.00	11.00	0.00	0.00	0.00	0.00	11.00	0.00	0.00
Administration	14.00	0.00	14.00	12.82	0.00	1.18	0.00	0.00	0.00	0.00
TOTAL	181.00	313.00	273.07	162.89	0.65	1.18	5.42	42.39	2.20	58.34

FY 2014/15 Budget

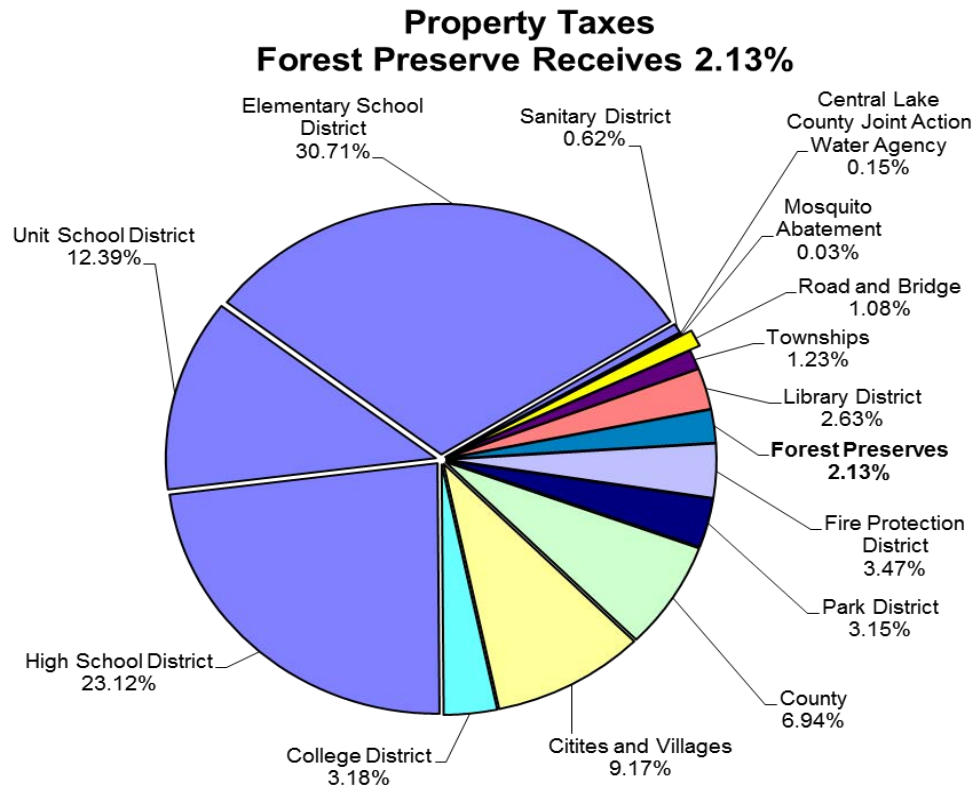
DEPARTMENT	Full-Time Position Inventory	Part-Time Position Inventory	Full-Time Equivalent	FUNDING SOURCES						
				General	Audit	Insurance	Grant	Land Development	Land Preservation	Enterprise Fund
General District	8.00	0.00	8.00	7.90	0.00	0.00	0.00	0.00	0.10	0.00
Administration	10.00	0.00	10.00	8.82	0.00	1.18	0.00	0.00	0.00	0.00
Finance	7.00	0.00	7.00	6.25	0.50	0.00	0.00	0.00	0.00	0.25
Environmental Education & Public Affairs	16.50	7.00	21.11	21.11	0.00	0.00	0.00	0.00	0.00	0.00
Cultural Resources	13.50	9.00	18.79	18.79	0.00	0.00	0.00	0.00	0.00	0.00
Planning, Conservation & Development	22.00	2.00	22.91	0.00	0.00	0.00	0.00	22.81	0.00	0.00
Operations & Public Safety	92.00	158.00	127.13	100.82	0.00	0.00	5.42	20.89	0.00	0.00
Land Preservation & Special Projects	1.00	1.00	1.60	0.00	0.00	0.00	0.00	0.00	1.60	0.00
Golf Operations	10.00	138.00	58.09	0.00	0.00	0.00	0.00	0.00	0.00	58.09
TOTAL	180.00	315.00	274.63	163.69	0.50	1.18	5.42	43.70	1.70	58.34

FY 2013/14 Budget

DEPARTMENT	Full-Time Position Inventory	Part-Time Position Inventory	Full-Time Equivalent	FUNDING SOURCES						
				General	Audit	Insurance	Grant	Land Development	Land Preservation	Enterprise Fund
General District	7.00	0.00	7.00	6.90	0.00	0.00	0.00	0.00	0.10	0.00
Administration	11.00	0.00	11.00	9.82	0.00	1.18	0.00	0.00	0.00	0.00
Finance	8.00	0.00	8.00	6.25	0.50	0.00	0.00	0.00	0.00	0.25
Environmental Education & Public Affairs	21.50	18.00	28.29	24.23	0.00	0.00	0.00	0.00	0.00	0.00
Cultural Resources	14.50	11.00	21.70	20.59	0.00	0.00	0.00	0.00	0.00	0.00
Planning, Conservation & Development	25.00	2.00	25.81	0.00	0.00	0.00	0.00	24.31	0.00	0.00
Operations & Public Safety	94.00	168.00	131.85	98.34	0.00	0.00	5.42	21.89	0.00	0.00
Land Preservation & Special Projects	3.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	3.00	0.00
Golf Operations	10.00	138.00	58.09	0.00	0.00	0.00	0.00	0.00	0.00	58.09
TOTAL	194.00	337.00	294.74	166.13	0.50	1.18	5.42	46.20	3.10	58.34

LAKE COUNTY FOREST PRESERVE DISTRICT
Estimated Tax Rates and Tax Extensions for 2015
Compared to 2013 and 2014

<i>FUND</i>	<i>2013</i>	<i>2014</i>	<i>Estimated 2015</i>	<i>Increase (Decrease)</i>
<i>Comparative Tax Rates (Per \$100 of Equalized Assessed Valuation)</i>				
General Corporate	0.060	0.059	0.060	0.001
Liability Insurance	0.003	0.004	0.003	(0.001)
Land Development Levy	0.025	0.025	0.025	0.000
Audit	0.000	0.001	0.001	0.000
Retirement Fund - IMRF/FICA	0.013	0.010	0.011	0.002
Subtotal	0.101	0.098	0.100	0.002
Debt Service	0.117	0.112	0.113	0.001
Total Tax Rates	0.218	0.210	0.213	0.003
<i>Comparative Tax Extensions</i>				
General Corporate	\$13,780,764	\$13,367,526	\$13,859,869	\$492,342
Liability Insurance	689,038	891,380	714,938	(176,442)
Land Development Levy	5,741,985	5,569,765	5,774,945	205,180
Audit	0	222,845	105,797	(117,048)
Retirement Fund - IMRF/FICA	2,985,832	2,167,982	2,593,412	425,430
Subtotal	23,197,619	22,219,498	23,048,961	829,463
Debt Service	26,872,489	25,339,554	25,757,598	418,044
Total Tax Extensions	\$50,070,108	\$47,559,052	\$48,806,560	\$1,247,508

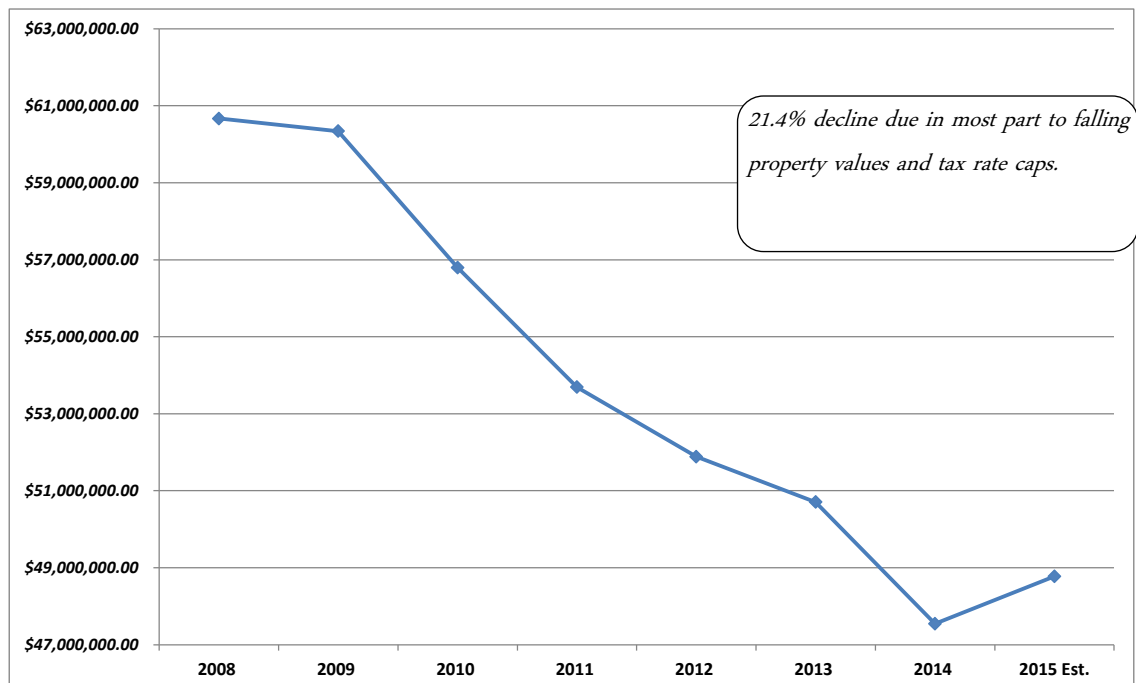


Fund Balance Summary
For Fiscal Year Ending June 30, 2016

Fund	Estimated Fund Balance 06/30/15	Revenues FY 2015/16	Transfers FY 2015/16	Operating Budget FY 2015/16	Capital Budget FY 2015/16	Estimated Fund Balance 06/30/16	Board Policy Fund Balance Goal 6/30/16
General Corporate	\$18,023,512	\$17,259,610	(\$200,000)	\$17,238,520	\$1,251,330	\$16,593,272	\$8,619,260
Insurance	2,428,643	818,560	0	1,256,770	100,000	1,890,433	1,500,000
Audit	145,396	162,960	0	151,450	0	156,906	N/A
Retirement - IMRF/FICA	1,359,158	2,393,450	0	2,583,570	0	1,169,038	904,250
Land Development Levy	8,604,398	6,463,140	0	5,488,360	2,829,950	6,749,228	1,920,926
Wetlands Management Fund	115,173	1,250	0	0	0	116,423	N/A
Fort Sheridan Cemetary Fund	364,416	1,600	0	16,000	0	350,016	N/A
Farmland Management Fund	277,265	440,870	0	503,300	0	214,835	N/A
Tree Replacement Fund	313,352	3,000	0	0	175,000	141,352	N/A
Donations and Grants	1,451,829	569,990	0	182,230	384,070	1,455,519	N/A
Debt Service	15,782,355	26,589,620	0	26,569,130	0	15,802,845	N/A
Land Acquisition	11,259,684	21,000	0	241,900	7,272,800	3,765,984	N/A
Easements & Special Projects	3,660,153	1,028,000	0	10,000	1,898,050	2,780,103	N/A
Land Preparation	464,298	201,430	0	100,000	0	565,728	N/A
Development Bond & Capital Projects	1,088,881	17,425,000	0	400,000	6,684,400	11,429,481	N/A
Capital Facilities Improvement	1,570,810	18,000	200,000	0	0	1,788,810	N/A
Enterprise	1,741,805	4,235,080	0	4,044,230	109,500	1,823,155	1,415,481
Vehicle Replacement	1,599,548	535,390	0	0	549,000	1,585,938	N/A
Information Technology Replacement	781,560	91,500	0	58,960	120,000	694,100	N/A
Equipment Replacement	1,513,346	273,710	0	0	255,500	1,531,556	N/A
TOTAL	\$72,545,582	\$78,533,160	\$0	\$58,844,420	\$21,629,600	\$70,604,722	

Total FY 2015/16 Budget \$80,474,020

Historical Total Tax Extensions



Fund Balance Summary For Fiscal Year Ending June 30, 2016 Review of Changes Over 10%

Insurance Fund (-22%) - The Insurance Fund provides for the District's overall risk management, loss prevention, and safety programs. The District is an accredited member of the Park District Risk Management Agency (PDRMA), a self-insured intergovernmental risk management pool which provides the District with comprehensive insurance coverage. The Insurance Fund also provides for safety training in the areas of employee safety, emergency planning, defensive driving, hazard communication, legal compliance, as well as funding to manage environmental cleanup projects affecting existing properties. Our current fund balance policy calls for a \$1.0 to \$1.5 million reserve in case of emergencies. The current projected fund balance at the end of FY2014/15 will be in excess of \$2.4 million. The reduction is programed to bring the balance closer to that policy. For more information please see the Insurance Fund section of the budget.

Retirement IMRF/FICA (-14%) - The Retirement Fund reflects the District's contributions of the cost for the Illinois Municipal Retirement Fund (IMRF) and the Federal Insurance Compensation Act. The current policy of the District is to keep 35% of the current years' operating expenses in reserve for emergencies. The current planned reduction will take the balance closer to that number.

Land Development Levy Fund (-22%) - The Land Development Levy Fund pays for restoration, improvement, and development of existing preserves. The Operations Department along with the Natural Resource Department and Planning and Land Preservation Department use the Development Levy Fund for positions of their operating budgets relating to restoration and improvement of District lands and facilities. The Development Levy Fund is also a funding source for capital projects in the Five-Year Capital Improvement Plan. The current policy of the District is to keep 35% of the current years' operating expenses in reserve for emergencies. The projected reduction of \$1.9 million in fund balance this year is solely related to capital expenditures for the Five Year Capital Improvement Program budgeted at \$2.8 million. The projected ending fund balance will still be well above the policy requirement.

Farmland Management Fund (-23%) - The nature and purpose of this fund is to restore and manage lands that are farmed or have been removed from or impacted by farming. In 2003, the Board approved a Farmland Management Policy that established this fund from the revenue annually generated by the farm license fees. This fund does not have a minimum reserve policy. The reduction to fund balance this year reflects the removal of farmland from production and the use of resources to prepare that land for restoration. There is no required minimum fund balance.

Tree Replacement Fund (-55%) - The nature and purpose of this fund is to collect fees paid to the District for trees removed as part of easement agreements. The balance of the fund is from proceeds received from IDOT in fiscal year 2012 for tree removal along Milwaukee Avenue. These funds are being spent over several years for tree planting projects. There is no required minimum fund balance.

Land Acquisition Fund (-67%) - The Department of Planning and Land Preservation supports the District's land preservation and acquisition program. Revenues for the District's land preservation

program are realized from the sale of bonds. These funds are being used to acquire additional lands. There is no required minimum fund balance.

Easements and Special Projects Fund (-24%) - The Easements & Special Projects Fund accounts for the revenue and expenditures for special projects related to land acquisition in addition to easement revenues and temporary construction licenses. The reduction to the fund balance this year is related to capital spending for the Districts Five-Year Capital Improvement Program. There is no required minimum fund balance.

Land Preparation Fund (+22%) - The Land Preparation Fund provides funding for projects or improvements that are needed to secure and/or prepare forest preserve sites. Funds for the Land Preparation Fund will be generated from income producing assets that are already in place on newly acquired sites. Revenues include cellular tower fees and license agreement fees. The projected increase in this year's fund balance reflects the accumulation of assets for future use. There is no required minimum fund balance.

Development Bond and Capital Projects Fund (+950%) - In November 2008 a referendum was overwhelmingly approved by Lake County Residents authorizing the issuance of \$185 million of bonds. \$148 million (80%) is allocated towards land acquisition and preservation and \$37 million (20%) is allocated to natural resource restoration, trails and public access improvements. The projects to be completed with these funds were approved as part of the approved Five-Year Capital Improvement Plan. Many projects require multi-year phasing and additional funding through public/private partnerships, donations, grants and other financial options. The increase in fund balance reflects the anticipation that the District will issue the last installment of the referendum bonds relating to development and spend them over the next three years.

Capital Facilities Improvement Fund (+14%) - The nature and purpose of this fund is to account for financial resources to be used for future major repair, renovation or acquisition of major capital facilities. Revenue for the fund consists of \$200,000 that will be transferred from the General Fund for future building and facilities replacements. The projected increase reflects the accumulation of resources for future use. There is no required minimum fund balance.

Information Technology Replacement Fund (-11.2%) - The Board established the Information Technology Replacement Fund in 2002 to fund replacement of computer hardware, software, and related equipment. This is an Internal Service Fund which will charge each department an amount equal to the replacement cost for the piece of equipment such that the equipment will be replaced out of the IT Replacement Fund. Computer hardware, computer software and larger printers are replaced when a major component fails or when it reaches the end of its four to five year useful life cycle. The projected reduction this year is due to the replacement of all of the major file servers. This replacement was scheduled as part of the replacement program and is fully funded.

LAKE COUNTY FOREST PRESERVES
Fiscal Year 2015/16
Budget Summary By Major Fund

	General Corporate (including Audit, Insurance, Wetlands and Fort Sheridan Cemetery Funds)			Land Development Levy			Debt Service		
	Actual FY 2013/14	Estimate FY 2014/15	Budget FY 2015/16	Actual FY 2013/14	Estimate FY 2014/15	Budget FY 2015/16	Actual FY 2013/14	Estimate FY 2014/15	Budget FY 2015/16
Revenues									
Property taxes	\$14,904,791	\$14,592,600	\$14,584,920	\$5,891,593	\$5,700,240	\$5,676,440	\$27,117,630	\$25,748,430	\$25,344,980
Replacement taxes	971,506	960,000	874,350	0	0	0	0	0	0
Golf course revenues	0	0	0	0	0	0	0	0	0
Grants and donations	79,653	76,600	68,830	474,365	422,550	592,650	0	0	0
Treasury rebate	0	0	0	0	0	0	1,194,731	1,193,450	1,193,450
Land and building rental	538,346	487,240	491,520	0	0	0	0	0	0
Charges for services and sales	291,666	288,600	295,500	0	0	0	0	0	0
Permit fees	618,815	594,100	653,150	0	0	0	0	0	0
Easements and licenses	12,000	12,000	12,000	0	0	0	0	0	0
Program and admission fees	363,010	366,010	384,070	0	0	0	0	0	0
Investment income	(94,125)	306,880	231,890	(35,752)	262,330	193,050	(404,048)	23,560	51,190
Concessionaire revenue	445,440	475,000	500,000	0	0	0	0	0	0
Other revenue	246,186	168,100	147,750	13,358	1,000	1,000	0	0	0
Total Revenues	18,377,288	18,327,130	18,243,980	6,343,564	6,386,120	6,463,140	27,908,313	26,965,440	26,589,620
Expenditures									
Personal services	11,321,364	11,590,180	12,046,040	3,472,243	3,528,690	3,481,330	0	0	0
Commodities & contractals	4,735,348	5,553,600	5,894,160	1,300,845	1,955,210	2,007,030	135,409	178,730	7,220
Operating Expenditures	16,056,712	17,143,780	17,940,200	4,773,088	5,483,900	5,488,360	135,409	178,730	7,220
Debt service	723,944	726,200	722,540	0	0	0	49,426,505	57,406,790	26,561,910
Capital expenditures	1,697,274	3,861,740	1,351,330	1,366,443	7,893,670	2,829,950	0	0	0
Total Expenditures	18,477,930	21,731,720	20,014,070	6,139,531	13,377,570	8,318,310	49,561,914	57,585,520	26,569,130
Bond proceeds	0	0	0	0	0	0	21,075,864	29,882,830	0
Transfers in	4,851	0	0	0	0	0	1,888,249	853,400	0
Transfers out	0	(200,000)	(200,000)	0	0	0	(2,471,916)	(883,400)	0
Other financing sources (uses)	4,851	(200,000)	(200,000)	0	0	0	20,492,197	29,852,830	0
Total Expenditures and other financing sources (uses)	18,473,079	21,931,720	20,214,070	6,139,531	13,377,570	8,318,310	29,069,717	27,732,690	26,569,130
Net Increase(Decrease) in Fund Balance	(95,791)	(3,604,590)	(1,970,090)	204,033	(6,991,450)	(1,855,170)	(1,161,404)	(767,250)	20,490
Beginning Fund Balance	24,777,521	24,681,730	21,077,140	15,391,815	15,595,848	8,604,398	17,711,009	16,549,605	15,782,355
Ending Fund Balance	\$24,681,730	\$21,077,140	\$19,107,050	\$15,595,848	\$8,604,398	\$6,749,228	\$16,549,605	\$15,782,355	\$15,802,845
Relationship between departments and financial structure:	<ul style="list-style-type: none"> - General District - Finance - Administration - Education - Operations & Public Safety - Development & Public Affairs 			<ul style="list-style-type: none"> - Operations & Natural Resources - Planning & Land Preservation. 					

LAKE COUNTY FOREST PRESERVES
Fiscal Year 2015/16
Budget Summary By Major Fund

Land Acquisition			Development Projects			Other Governmental Funds			Total Governmental Funds		
Actual FY 2013/14	Estimate FY 2014/15	Budget FY 2015/16	Actual FY 2013/14	Estimate FY 2014/15	Budget FY 2015/16	Actual FY 2013/14	Estimate FY 2014/15	Budget FY 2015/16	Actual FY 2013/14	Estimate FY 2014/15	Budget FY 2015/16
\$0	\$0	\$0	\$0	\$0	\$0	\$2,836,116	\$2,554,660	\$2,388,920	\$50,750,130	\$48,595,930	\$47,995,260
0	0	0	0	0	0	0	0	0	971,506	960,000	874,350
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	9,500	9,500	0	702,051	2,205,530	1,549,080	1,265,569	2,714,180	2,210,560
0	0	0	0	0	0	0	0	0	1,194,731	1,193,450	1,193,450
0	0	0	0	0	0	580,294	609,160	569,770	1,118,640	1,096,400	1,061,290
0	0	0	0	0	0	0	0	0	291,666	288,600	295,500
0	0	0	0	0	0	0	0	0	618,815	594,100	653,150
0	0	0	0	0	0	31,969	41,280	47,020	43,969	53,280	59,020
0	0	0	0	0	0	0	0	0	363,010	366,010	384,070
(63,867)	73,100	21,000	(47,126)	47,810	25,000	(71,134)	102,740	77,650	(716,052)	816,420	599,780
0	0	0	0	0	0	0	0	0	445,440	475,000	500,000
0	0	0	0	0	0	43,659	27,900	22,300	303,203	197,000	171,050
(63,867)	73,100	21,000	(37,626)	57,310	25,000	4,122,955	5,541,270	4,654,740	56,650,627	57,350,370	55,997,480
135,198	126,260	159,660	0	0	0	2,607,501	2,609,460	2,737,800	17,536,306	17,854,590	18,424,830
76,564	111,340	82,240	0	0	400,000	507,490	1,130,510	641,300	6,755,656	8,929,390	9,031,950
211,762	237,600	241,900	0	0	400,000	3,114,991	3,739,970	3,379,100	24,291,962	26,783,980	27,456,780
0	0	0	0	0	0	0	0	0	50,150,449	58,132,990	27,284,450
4,112,221	4,002,870	7,272,800	1,589,674	10,374,710	6,684,400	820,143	3,090,950	2,457,120	9,585,755	29,223,940	20,595,600
4,323,983	4,240,470	7,514,700	1,589,674	10,374,710	7,084,400	3,935,134	6,830,920	5,836,220	84,028,166	114,140,910	75,336,830
0	0	0	0	0	17,400,000	0	0	0	21,075,864	29,882,830	17,400,000
0	0	0	0	0	0	796,963	998,220	200,000	2,690,063	1,851,620	200,000
0	0	0	0	0	0	(6,704)	0	0	(2,478,620)	(1,083,400)	(200,000)
0	0	0	0	0	17,400,000	790,259	998,220	200,000	21,287,307	30,651,050	17,400,000
4,323,983	4,240,470	7,514,700	1,589,674	10,374,710	(10,315,600)	3,144,875	5,832,700	5,636,220	62,740,859	83,489,860	57,936,830
(4,387,850)	(4,167,370)	(7,493,700)	(1,627,300)	(10,317,400)	10,340,600	978,080	(291,430)	(981,480)	(6,090,232)	(26,139,490)	(1,939,350)
19,814,904	15,427,054	11,259,684	13,033,581	11,406,281	1,088,881	8,410,214	9,388,294	9,096,864	99,139,044	93,048,813	66,909,323
\$15,427,054	\$11,259,684	\$3,765,984	\$11,406,281	\$1,088,881	\$11,429,481	\$9,388,294	\$9,096,864	\$8,115,384	\$93,048,813	\$66,909,323	\$64,969,973
-- Land Preservation & Special Projects			-- Planning and Land Preservation			--All Departments					

LAKE COUNTY FOREST PRESERVES
Fiscal Year 2014/15
Budget Summary By Major Fund

	Total Business-Type Funds			Internal Service Funds		
	Golf Course					
	Actual FY 2013/14	Estimate FY 2014/15	Budget FY 2015/16	Actual FY 2013/14	Estimate FY 2014/15	Budget FY 2015/16
Revenues						
Property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Replacement taxes	0	0	0	0	0	0
Golf course revenue	3,870,214	4,066,050	4,210,050	0	0	0
Grants and donations	0	0	0	0	0	0
Treasury rebate	0	0	0	0	0	0
Land and building rentals	0	0	0	0	0	0
Charges for service and sales	0	0	0	106,451	708,420	724,650
Permits	0	0	0	0	0	0
Easements and licenses	0	0	0	0	0	0
Programs and admissions	0	0	0	0	0	0
Investment income	(48,436)	39,220	25,030	(18,816)	29,630	15,050
Concessionaire revenue	0	0	0	0	0	0
Other revenue	221,017	65,000	0	106,609	325,380	160,900
Total Revenues	4,042,795	4,170,270	4,235,080	194,244	1,063,430	900,600
Expenditures						
Personal services	2,053,174	2,185,790	2,334,260	0	0	0
Commodities & contractals	1,590,357	1,661,720	1,709,970	82,984	39,110	58,960
Debt service	0	0	0	0	0	0
Operating Expenditures	3,643,531	3,847,510	4,044,230	82,984	39,110	58,960
Capital Expenditures	369,113	296,340	109,500	562,935	607,060	924,500
Total Expenditures	4,012,644	4,143,850	4,153,730	645,919	646,170	983,460
Capital Improvement Reserve	0	0	0	0	0	0
Transfers out	(211,442)	(798,220)	0	0	0	0
Other financing sources (uses)	(211,442)	(798,220)	0	0	0	0
Total Expenditures and other financing sources (uses)	4,224,086	4,942,070	4,153,730	645,919	646,170	983,460
Net Increase(Decrease) in Fund Balance	(181,291)	(771,800)	81,350	(451,675)	417,260	(82,860)
Beginning Fund Balance	2,694,896	2,513,605	1,741,805	3,928,869	3,477,194	3,894,454
Ending Fund Balance	\$2,513,605	\$1,741,805	\$1,823,155	\$3,477,194	\$3,894,454	\$3,811,594

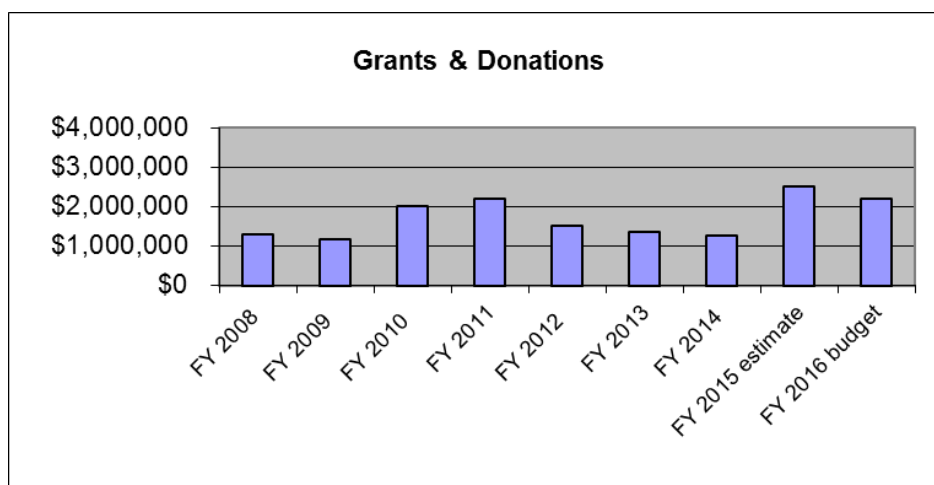
Relationship between departments and financial structure:	- Operations
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MAJOR REVENUE SOURCES (% OF OPERATING REVENUE) AND ASSUMPTIONS

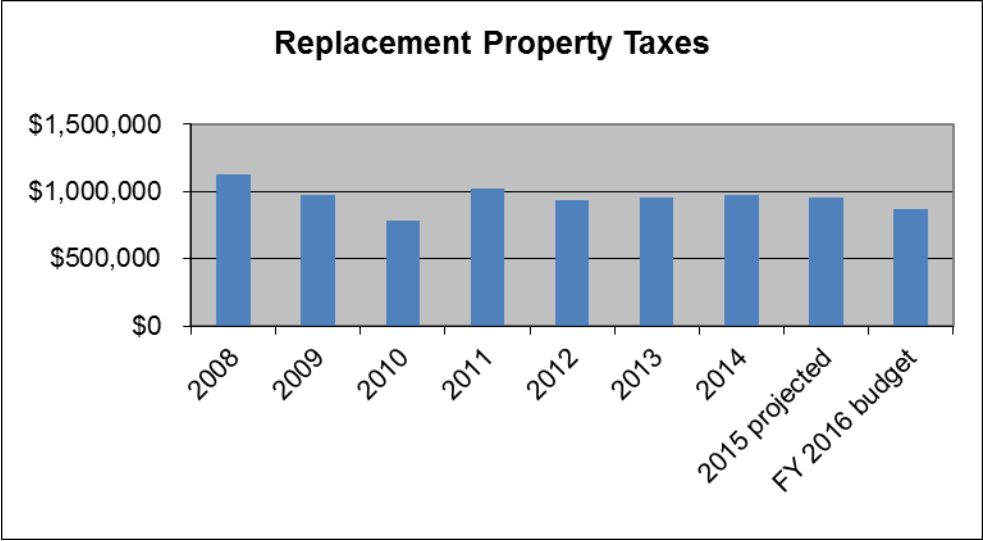
Property Tax Levy (79%) - Tax levy revenue is realized as a result of collecting taxes for real property as levied for the calendar year. Taxes collected from the current year assessments are allocated among General Corporate Fund, Land Development Levy Fund, Liability Insurance Fund, Retirement Fund, Audit Fund and Debt Service Funds as applicable. The District's property tax is levied each calendar year on all taxable real property located in Lake County. The tax levy ordinance is filed by the last Tuesday in December of each year. Taxes levied in one year become due and payable in two installments in June and September during the following year. For budgeting and accounting purposes, the District considers the tax levy 100% earned in the current fiscal year. The Levy becomes an enforceable lien against the property as of January of the levy year. Due to declining property values and the structure of debt service payments, property tax levy revenues are projected to decrease 1.2% in 2015-16 from the 2014-15 estimate. Property values declined by 1.4% for 2014 and are projected to increase slightly by 0.5% for 2015. Since 2008, the decrease in the tax extension was \$13.1 million or 21.6% compared to 2014. Future increases after 2015 are expected but will remain low compared to increases prior to 2008.



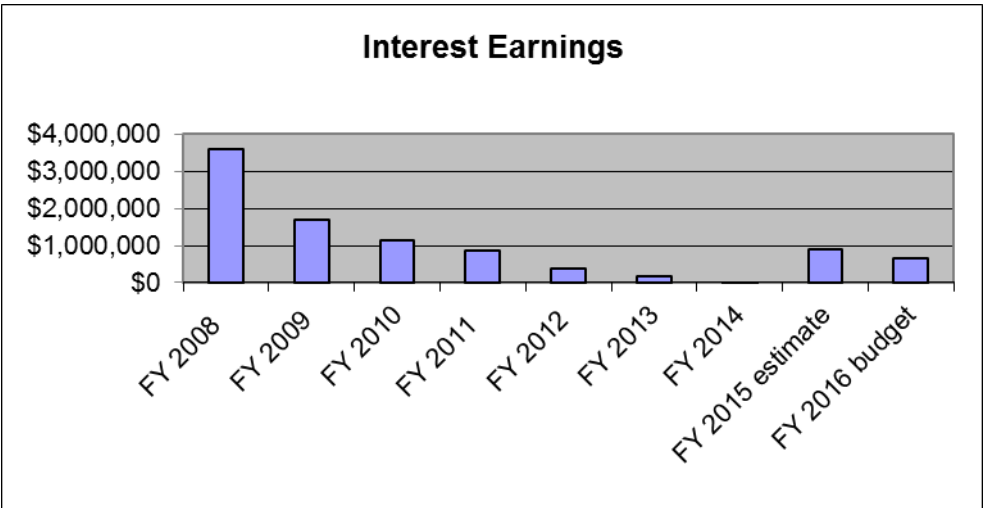
Grants and Donations (4%) – Grants and donations represent revenues received by the District in a trustee capacity that is restricted by private and local donors, federal and state government agencies and other support groups. Most grants and donations received by the district are related to capital projects. Spending and revenue recognition can take place over several years. The FY2016 Budget reflects amounts for grants and donations that have already been received by the District. The summary of the Five-Year Capital Improvement Program reflects a new column indicating grant or donation funding received or in the application process. Grant funding from the State of Illinois is expected to decline in future years as the State deals with its budget issues over the next several years.



Replacement Property Taxes (1%) – The Replacement Tax represents revenues collected by the state of Illinois from corporations. The state distributes the tax to local governments to replace money that was lost when powers to impose personal property taxes were taken away. Discussions at the State level indicate that there is a strong possibility the State will divert a portion of this funding towards its own budget. We have reduced this revenue item for this year’s budget and for future projections.



Interest Earnings (1%) - Revenue is realized from temporary placement of funds in certificate of deposits, money market accounts, government agency securities, investment pools and other investments allowed in the District investment policy. District-wide income from investments is expected to increase slightly from last year despite declines in interest rates. During 2013, the State of Illinois changed their allowed investment options for Forest Preserves and included high grade municipal bonds. The returns earned by the District have increased because of this change but declines in earnings rates and reduced fund balances are projected for the upcoming year.



Land and Buildings Rentals (1%) - Revenue is received from farm leases, housing units and other facilities. The District has agricultural leases for farming and housing units are rented to district employees who also provide maintenance and other services for the area, and various additional licenses have been assumed from recent land acquisitions. Revenues are budgeted at \$862,790, a decrease of 7.6%, due to

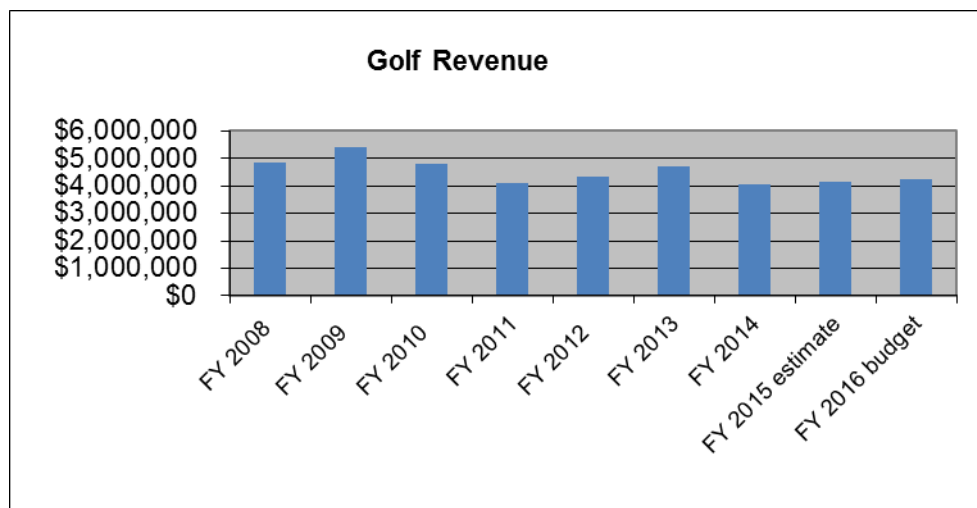
reduced acres of farmland being leased and the number of housing units is being reduced. The district has begun to restore more property that had been in farming than it is purchasing. Housing units are being removed as tenants move out or major repairs are needed. This is part of an ongoing strategy to reduce the number of facilities the district is maintaining. This trend is expected over the next several years but will be offset by reductions in maintenance expenditures.

Treasury Rebate (2%) – The District issued two Build America Bonds series and will receive a treasury rebate from the U.S. Treasury for 35% of the interest costs on the bonds. The amount for FY 2015/16 is \$1,193,450. The treasury rebate has been reduced to 27.7% of the interest costs because of Federal budget cuts included in the Bipartisan Budget Act of 2013.

Easement, Licenses and Permits (1%) - Revenue is realized from picnic permits, dog exercise permits, horse trail permits, vendor and other use permits. The estimated revenue is based on the use of shelters, picnic areas and dog exercise facilities. Revenues for FY2015-16 are expected to increase by 9.4% due to a price increase for permits and continued demand. This trend is expected to continue as more preserves are opened and an additional dog park will be opening during the year.

Charges for Services and Sales (2%) – Revenue is realized in the General Fund for marina operations, admissions to educational programs, and from other recreational activities. Vehicle, Equipment and I.T. Replacement user fees are also included in this category. The user rate is based on the estimated replacement cost and life cycle of the vehicle or piece of equipment. The user fees for the vehicles and equipment were reinstated in the FY2014-15 budget and account for the large increase over FY2013-14. In addition to an increase for user fees, revenues at the marina continue to drive more than half of the projected increase in this category.

Golf Course Revenues (7%) - Revenues from the golf courses are down \$1 million or 20% since 2005 primarily due to economic conditions and a reduction in the number of players. The FY2015-16 budget is slightly higher than the FY2014-15 projections due to price changes and processing changes. The district will continue to promote the golf courses while it increases efficiencies to reduce operating expenses.



LAKE COUNTY FOREST PRESERVE DISTRICT
Fiscal Year 2015/16
Debt Service Summary

	<u>Outstanding Principal 6/30/2015</u>	<u>Additions</u>	<u>Principal Payments</u>	<u>Outstanding Principal 6/30/2016</u>	<u>Interest Payments</u>
Debt Service Fund (Major Fund)	\$274,450,000	\$0	\$14,845,000	\$259,605,000	\$11,716,902
Debt Certificates for the Operations and Public Safety Facility	7,370,000	0	395,000	6,975,000	327,544
Totals	<u>\$281,820,000</u>	<u>\$0</u>	<u>\$15,240,000</u>	<u>\$266,580,000</u>	<u>\$12,044,446</u>

General District

(3.50 FTE)



Public Affairs and Development

(11.00 FTE)



GENERAL DISTRICT

FY 2015/16 Budget Narrative



LAKE COUNTY FOREST PRESERVES

GENERAL PROGRAM STATEMENT

The Lake County Forest Preserve General District budget funds programs, activities and services for the President, Commissioners and executive staff. Responsibilities include general administration, management and implementing Board policy direction for the District's departments, standing and advisory committees, non-profit organizations and other partnerships. The District provides programs and services for more than 30,100 acres comprising a regional system of natural, educational, cultural and outdoor recreational resources.

KEY OBJECTIVES FOR FY 2015-16

- Assist the President, Board of Commissioners and staff in pursuing the 100-year Vision and in promoting and fulfilling the mission of the District.
- Evaluate feasibility and implement cost-reduction and non-tax revenue enhancement strategies and public, private and non-profit enterprises and partnerships, consistent with Forest Preserve mission and vision and Board of Commissioners policy direction. Facilitate Board consideration of future Capital Improvement Plan revisions and associated natural resources, operational, maintenance and public safety impacts.
- Develop a 20 year strategy for the restoration, development, operation and maintenance of District property, programs and infrastructure. Identify all the costs of the District's various programs, and make recommendations that will bring focus to the mission and authorization of the District under the Downstate Forest Preserve Act.
- Implement 100-Year Vision and Strategic Plan in coordination with Board, staff, volunteers and stakeholders.
- Develop, implement, and monitor the District's State and Federal legislative programs in accordance with direction from the Finance Committee.
- Continue to guide the work of the District's Chief Development Officer/Foundation Executive Director to enhance and expand the Preservation Foundation of the Lake County Forest Preserves, and other fundraising programs.
- Plan, prepare strategies and negotiate intergovernmental agreements between the District and other units of federal, state and local government.
- Complete special projects and assignments as determined and designated by the President and the Board of Commissioners.

DEVELOPMENT DIVISION - GENERAL PROGRAM STATEMENT

The District Development Division was created in 2006 to raise non-tax revenue for the District in the form of state and federal competitive grants, private contributions and sponsorships from individuals, corporations and foundations. Working with all District departments, the Development Division raises restricted and unrestricted funds for District operations, projects, programs and capital improvements. In 2007, the Preservation Foundation of the Lake County Forest Preserves was incorporated and received its 501(c)(3) status to aid in this process. Since the inception of the Development Division, through the end of 2014, the division has raised \$8,760,567 in cash and in-kind contributions, a 323% return on investment.

The division undertakes major capital campaigns to raise funds in support of improvements at preserves

and facilities, conducts an Annual Fund campaign, secures sponsorships in support of programs and events such as Science First, the Green Youth Farm in Lake County, Independence Grove Events in the Plaza and Gateways Grants, coordinates bequests and other planned gifts, works to secure gifts of conservation land, conservation easements and other property, and raises unrestricted gifts from individuals and corporations.

KEY OBJECTIVES FOR FY 2015-16

- Work with Preservation Foundation of the Lake County Forest Preserves Board of Directors to recruit, orient and engage up to two additional individual and corporate leaders to join the Foundation Board of Directors.
- Complete and approve a Strategic Plan for the Preservation Foundation that supports the District's 100-Year Vision and Strategic Plan for the Forest Preserves and that identifies high priority projects and programs for future fundraising activity.
- Build a strong base for the Annual Fund campaign by increasing donor retention rates, securing new corporate and individual donors, and increasing gift amounts from current donors.
- Expand and strengthen the Preservation Foundation donor base by engaging new donors and renewed gifts for high priority Forest Preserve programs and projects.
- Work with Preservation Foundation board members and Forest Preserve District staff to raise major gifts to support habitat restoration and special preserve enhancements at the 100-acre expansion of the Grassy Lake Forest Preserve.
- Work with Preservation Foundation board members, community leaders, and fundraising counsel to plan and launch a major capital fundraising campaign for a re-envisioned strategically located museum and to conduct a major gift initiative to support construction of an archives/library reading room and small exhibition area on the first floor of the General Offices Building.
- Expand awareness of, interest in, and giving to the Preservation Foundation through a comprehensive social media presence, working with the District's Public Affairs division.
- Educate current and prospective donors about planned giving opportunities and grow the Preservation Society through marketing and networking with area planned giving advisors. Establish an Investment Committee of the Preservation Foundation Board to manage endowment funds and acceptance of planned gifts.
- Work with the District's Land Preservation division and the Executive Director to identify opportunities around gifts of conservation land, partial gifts of conservation land, and conservation easements with landowners, as appropriate.

Performance Measurements	2013/14 Actual	2014/15 Estimated	2015/16 Projected
Major Gift Solicitations	28	60	70
Individual Solicitations	2,234	2,450	2,500
<i>Renewals</i>	1,681	1,800	1,685
<i>Prospects</i>	553	650	630
Corporate Solicitations	651	700	583
<i>Renewals</i>	78	100	125
<i>Prospects</i>	573	600	458

Fundraising Estimate	2013/14 Actual	2014/15 Estimated	2015/16 Projected
Annual Fund	\$57,155	\$65,000	\$70,000
Capital Projects	\$903,339	\$315,000	\$475,000
<i>Museum and Special Projects</i>	\$875,100	\$200,000	\$300,000
<i>Grassy Lake Campaign</i>	\$28,299	\$115,000	\$175,000
Cultural Programs	\$62,530	\$25,000	\$25,000
Education and Outreach	\$89,353	\$128,000	\$135,000
Habitat Restoration	\$43,450	\$1,100,000	\$300,000
In-kind Donations	\$214,775	\$250,000	\$250,000
<i>Totals</i>	<i>\$1,370,663</i>	<i>\$1,883,000</i>	<i>\$1,255,000</i>



The information shown in these tables report Department budgets across various funding sources. The funding sources show both tax and non-tax revenues that support the Department's operations. Expenditures include the salaries, benefits, commodities, contractals and capital plus allocated IMRF and FICA costs. Capital costs presented on these tables do not necessarily include the Capital Improvement Plan (CIP).

2014/15 Budget	2014/15 Estimate	2015/16 Request
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Funding Sources

General Corporate Fund Tax Levy	\$2,434,630	\$2,137,390	\$2,151,530
Retirement Fund Tax Levy	271,660	263,420	253,460
Investment Income(General Fund)	230,230	279,540	228,500
Land and Building Rentals	0	0	0
Other Revenue	30,840	17,610	55,840
Use of General Fund Balance	1,375,000	3,784,680	1,075,000
Total Funding	4,342,360	6,482,640	3,764,330

Expenditures

Salaries (14.5 FTE)	1,409,080	1,361,410	1,313,280
Benefits	220,090	186,420	221,040
Payroll taxes and IMRF costs	271,660	263,420	253,460
Commodities	109,180	84,430	91,050
Contractuals	945,350	800,280	800,500
Total Operating Expenses	2,955,360	2,695,960	2,679,330
Capital	1,387,000	3,786,680	1,085,000
Total Expenditures	\$4,342,360	\$6,482,640	\$3,764,330

Budget Request for Fiscal Year 2015/16
Fund: 1000 General Corporate Fund
Department: General District



LAKE COUNTY FOREST PRESERVES

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Request
Expenditures					
Personnel					
Salaries & Wages	424,346	451,654	461,930	458,840	415,440
Sick Pay Reimbursement	32,294	3,119	3,210	59,730	3,570
Commissioners Salaries	87,500	85,000	85,000	85,000	85,000
Budgeted Salary Adjustment	0	0	(273,900)	0	(250,000)
Health Insurance	45,601	54,937	61,170	48,420	70,060
Total Personnel	589,741	594,710	337,410	651,990	324,070
Commodities					
Office Supplies	3,833	2,919	3,000	3,000	3,000
Furniture & Equipment	0	908	3,000	3,000	3,000
Books, Periodicals, Manuals	0	0	100	100	100
Postage	676	1,259	500	500	500
Operating Supplies	14,770	13,056	13,200	13,200	13,200
Total Commodities	19,279	18,142	19,800	19,800	19,800
Contractuals					
Legal Fees	327,484	216,067	256,000	256,000	256,000
Consulting Fees	24,795	84,222	75,060	75,000	110,000
Advertising	0	63	500	500	500
Printing	1,312	958	5,000	5,000	3,000
Dues & Subscriptions	15,902	15,886	35,140	18,220	32,610
Telephone	1,758	1,858	1,850	1,850	1,850
Equipment Rental	316	0	5,000	500	3,000
Vehicle Replacement Charge	0	0	4,320	4,310	4,290
IT Replacement Charge	4,020	3,150	3,340	3,340	12,920
Legislative Expenses	28,011	27,635	31,650	31,910	29,750
Professional Development	2,662	17,646	4,430	4,430	4,830
Mileage Reimbursement	4,659	5,008	7,800	5,000	5,800
Fees to County	51,892	29,945	38,010	29,950	37,150
Miscellaneous Contractuals	23,906	13,029	24,900	25,000	24,900
Total Contractuals	486,717	415,467	493,000	461,010	526,600
Total Operating Expenses	1,095,737	1,028,319	850,210	1,132,800	870,470
Non-Operating Expenditures					
Improvements to Buildings	25,070	126,909	1,186,431	2,478,800	0
Capital Imprvmnts-Preserves	92,440	328,782	768,540	274,770	1,075,000
Bridges and Trails	85,252	517,832	0	(720)	0
Miscellaneous Capital	15,116	9,191	800,809	630,050	10,000
Capital	217,878	982,714	2,755,780	3,382,900	1,085,000
Total Expenditures	1,313,615	2,011,033	3,605,991	4,515,700	1,955,470

Budget Request Summary for Fiscal Year 2015/16

Fund: 1000

General Corporate Fund

Department

Development & Public Affairs

**LAKE COUNTY FOREST PRESERVES**

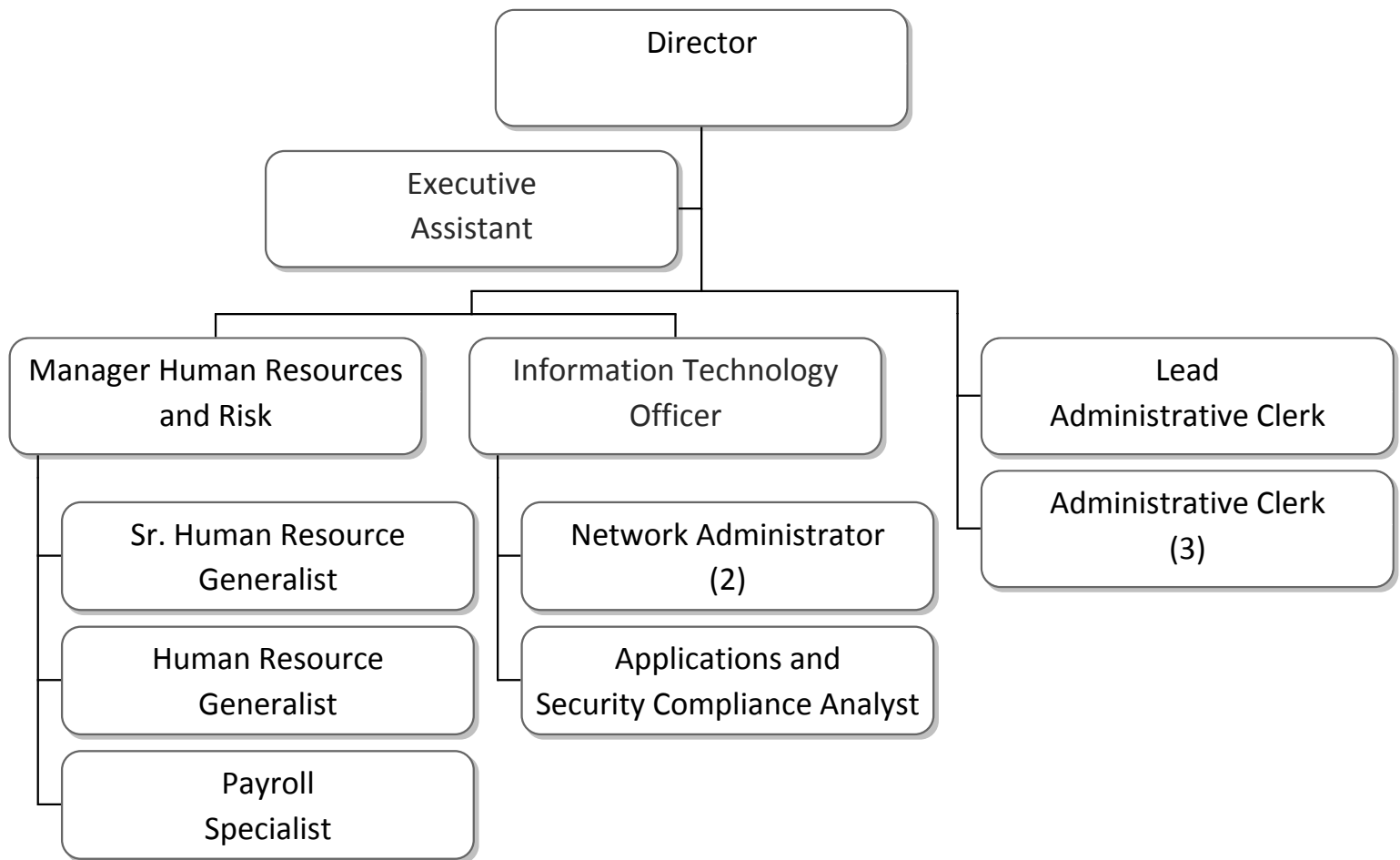
	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Request
Expenditures					
Personnel					
Salaries & Wages	762,366	764,076	855,510	754,220	804,800
Part Time Wages	3,331	0	0	0	0
Overtime Wages	293	84	250	0	250
Sick Pay Reimbursement	4,971	3,072	3,180	3,620	4,220
Health Insurance	134,643	139,810	158,920	138,000	150,980
Total Personnel	905,604	907,042	1,017,860	895,840	960,250
Commodities					
Office Supplies	7,371	7,345	10,800	6,300	5,500
Digital Supplies	4,315	3,979	2,500	2,500	2,500
Software	226	0	4,700	100	4,200
Books, Periodicals, Manuals	108	93	100	100	100
Postage	56,425	59,573	60,600	47,950	48,450
Operating Supplies	7,784	9,585	10,680	7,680	10,500
Total Commodities	76,229	80,575	89,380	64,630	71,250
Contractuals					
Legal Fees	0	0	2,000	1,000	2,000
Computer Fees & Services	4,915	5,160	5,720	6,290	6,590
Consulting Fees	48,866	42,294	54,675	60,480	57,700
Advertising	10,071	13,287	17,000	15,500	9,500
Printing	101,220	90,357	116,700	97,400	98,700
Photography Services	900	14,564	25,000	35,000	20,000
Audio & Video Production	4,026	1,373	5,000	5,000	0
Dues & Subscriptions	4,779	4,820	5,900	3,270	3,470
Natural Gas	8,865	10,215	6,500	0	0
Electricity	29,858	25,615	27,000	0	0
Telephone	10,674	16,278	16,470	1,780	2,880
Online Communications	7,409	11,076	21,000	20,000	16,500
Repairs & Maint. Building	8,400	10,400	11,400	0	0
Repairs & Maint. Equipment	0	0	1,000	500	0
Equipment Rental	2,769	2,893	4,400	2,000	0
Vehicle Replacement Charge	0	0	4,620	4,780	5,110
IT Replacement Charge	15,320	9,360	4,740	4,740	17,200
Professional Development	4,060	2,391	7,700	9,100	9,200
Mileage Reimbursement	1,185	1,083	1,900	550	550
Miscellaneous Contractuals	27,991	20,481	149,610	51,000	24,500
Total Contractuals	291,308	281,647	488,335	318,390	273,900
Total Operating Expenses	1,273,141	1,269,264	1,595,575	1,278,860	1,305,400
Capital					
Computer Software	0	0	2,000	0	0
Total Capital	0	0	2,000	0	0
Total Expenditures	1,273,141	1,269,264	1,597,575	1,278,860	1,305,400

**Private Donations &
Sponsorship Revenue
from the Preservation
Foundation ***
\$584,230**\$620,663****\$579,000****\$1,883,000****\$1,255,000**

* Funds are distributed throughout the budget as Donations and Grant Revenue

Administration

(14.00 FTE)





GENERAL PROGRAM STATEMENT

The Administration Department effectively provides support services to the District's operating departments through Human Resources Management, Information Technology Services and Risk Management. The Department also provides services to the public through the front desk staff at the General Offices and Ryerson Woods Visitor's Center.

Principal Human Resources tasks include focusing on employee services through policy formulation, payroll processing, compensation and classification, benefits administration, professional training and development, labor relations, recruitment, and employee relations and communications.

Information Technology principal tasks include coordination, implementation and support of use of information technology, compatibility, interface and performance of all hardware/software and networks, installation and support of data communication and telecommunication services, provision of technical expertise and support on all products and services, and evaluation and implementation of new technologies.

The General Offices and Ryerson Woods customer service staff members provide District facility and program reservations, permit registrations and other customer services to visitors, telephone callers and web site users.

Risk management services provided by this department are discussed in further detail under the Insurance Fund.

KEY OBJECTIVES FOR FY 2015-16

- Implement and integrate a District-wide Document Management System.
- Upgrade the District's Voicemail and Integrated Messaging System. The current voicemail system is at end of life.
- Convert the District's current T-1 and Opt-E-Man connections to AT&T's newest connectivity protocol, Switched Ethernet (ASE).
- Enhance employee relations through an expanded and dynamic onboarding process, an automated talent management system and a continued focus on educational opportunities.
- Continue to highlight the District's Organizational Culture through educational programming and team building opportunities. Assist Departments and Divisions in incorporating the five Core Values in their daily activities.

PERFORMANCE MEASUREMENTS	2012/13 ACTUAL	2013/14 ACTUAL	2014/15 ESTIMATED	2015/16 PROJECTED
Employment applications received	2,565	1,479	1,900	1,700
Computers supported District-wide	206	206	204	208
Computer servers supported	31	31	30	30
Positions Filled – Full-time employees	4	2	9	3
Positions Filled – Part-time employees	212	123*	102	100

* Internal procedure change related to returning temporaries.



2014/15 Budget	2014/15 Estimate	2015/16 Request
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Funding Sources

General Corporate Fund Tax Levy	\$1,404,230	\$1,353,770	\$1,680,640
Retirement Fund Tax Levy	153,080	151,950	194,690
Insurance Fund Tax Levy	794,140	794,260	799,520
Investment Income (Insurance Fund)	41,120	75,140	21,400
Other Revenue	2,000	24,100	2,000
IT Improvements Funding	74,060	162,330	178,960
Use of Insurance Fund balance	512,350	233,270	538,210
Total Funding	2,980,980	2,794,820	3,415,420

Expenditures

Salaries (14.00 FTE)	783,120	777,390	994,560
Benefits	120,160	146,610	194,210
Payroll taxes and IMRF costs	153,080	151,950	194,690
Commodities	106,790	116,700	157,740
Contractuals	1,543,430	1,339,980	1,614,220
Total Operating Expenses	2,706,580	2,532,630	3,155,420
Capital	274,400	262,190	260,000
Total Expenditures	\$2,980,980	\$2,794,820	\$3,415,420

Budget Request for Fiscal Year 2015/16

Fund: 1000 General Corporate Fund

Department: Administration



LAKE COUNTY FOREST PRESERVES

	<u>2012/13 Actual</u>	<u>2013/14 Actual</u>	<u>2014/15 Budget</u>	<u>2014/15 Estimate</u>	<u>2015/16 Request</u>
Expenditures					
Personnel					
Salaries & Wages	707,132	646,160	676,300	675,440	868,090
Overtime Wages	93	0	0	0	15,000
Sick Pay Reimbursement	3,702	2,251	2,320	1,950	2,950
Health Insurance	151,570	101,344	109,980	137,280	183,560
Total Personnel	862,497	749,755	788,600	814,670	1,069,600
Commodities					
Office Supplies	1,032	1,247	2,000	2,000	2,910
Software	3,049	799	5,000	6,000	15,000
Computer Hardware	0	0	0	600	15,000
Books, Periodicals, Manuals	102	0	100	100	100
Postage	1,032	1,109	1,450	1,550	1,550
Uniforms	0	0	0	0	160
Equipment Maint. Supplies	1,091	3,449	5,000	5,000	4,000
Operating Supplies	845	438	2,300	2,300	1,650
Employee Recognition	23,788	18,110	36,370	39,000	36,400
Total Commodities	30,939	25,152	52,220	56,550	76,770
Contractuals					
Legal Fees	22,865	25,777	50,000	60,000	50,000
Computer Fees & Services	20,908	17,259	51,350	47,500	120,300
Consulting Fees	16,178	22,572	91,750	30,000	26,750
Advertising	46	0	1,000	3,020	1,000
Printing	948	1,553	1,500	1,500	1,500
Dues & Subscriptions	1,599	1,500	2,530	2,530	2,530
Telephone	3,899	95,099	105,430	113,370	128,030
Online Communications	23,225	16,750	28,700	30,400	20,500
Repairs & Maint. Equipment	32,135	36,165	43,000	38,700	40,900
Equipment Rental	2,896	2,246	2,580	2,580	1,080
Vehicle Replacement Charge	0	0	2,530	2,530	2,530
IT Replacement Charge	33,900	34,120	3,550	3,550	40,580
Certifications and Education	200	0	100	0	700
Professional Development	8,922	5,904	11,870	9,770	13,620
Mileage Reimbursement	289	239	750	300	250
Fees to County	40,052	47,860	37,090	37,090	42,610
Miscellaneous Contractuals	13	16,229	5,750	5,750	5,750
Total Contractuals	208,075	323,273	439,480	388,590	498,630
Total Operating Expenses	1,101,511	1,098,180	1,280,300	1,259,810	1,645,000
Capital					
Computer Hardware	5,788	14,336	15,000	0	40,000
Computer Software	(149,085)	80,243	159,250	93,970	0
Website Development	24,038	8,405	71,595	40,000	0
Total Capital	(119,259)	102,984	245,845	133,970	40,000
Total Expenditures	982,252	1,201,164	1,526,145	1,393,780	1,685,000

Budget Request Summary for Fiscal Year 2015/16

Fund: 2300

Insurance Fund

Department:

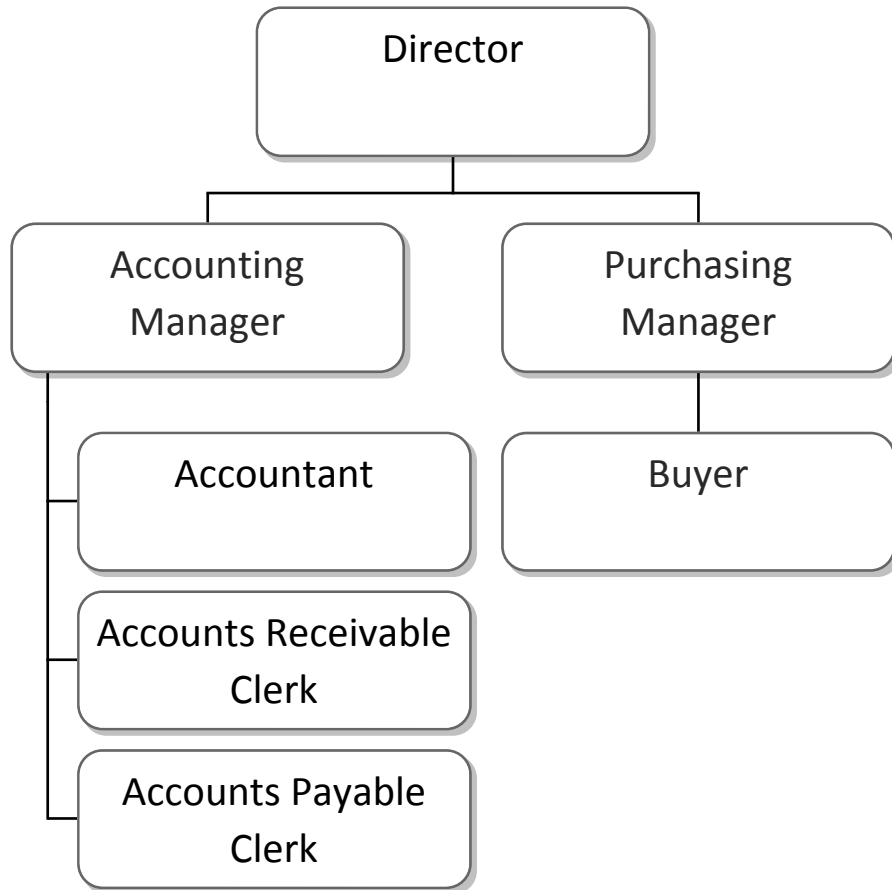
Administration

LAKE COUNTY FOREST PRESERVES

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Request
Expenditures					
Personnel					
Salaries & Wages	92,540	96,503	103,400	99,060	107,420
Sick Pay Reimbursement	1,152	1,064	1,100	940	1,100
Health Insurance	10,375	8,905	10,180	9,330	10,650
Total Personnel	104,067	106,472	114,680	109,330	119,170
Commodities					
Software	0	0	0	4,900	0
Operating Supplies	50,307	45,580	54,570	48,700	54,570
Total Commodities	50,307	45,580	54,570	53,600	54,570
Contractuals					
Legal Fees	0	0	5,000	5,000	5,000
Consulting Fees	6,050	3,452	52,000	6,000	52,000
Dues & Subscriptions	50	279	100	500	100
Liability Insurance	111,103	102,580	102,810	99,000	102,120
Workers Compensation Ins.	277,549	287,399	310,640	292,580	297,240
Property Insurance	185,214	185,037	199,700	201,200	220,790
State Unemployment Ins.	72,363	62,350	72,370	62,350	67,300
Other Insurance	27,783	148,462	100,700	100,000	105,500
Telephone	31	0	0	530	530
Loss Prevention and Reductio	40,691	51,622	87,490	87,490	101,090
IT Replacement Charge	610	370	480	480	640
Professional Development	3,611	2,675	3,800	2,500	3,800
Mileage Reimbursement	353	204	300	200	200
Pre-Employment Physicals	47,007	21,520	41,000	41,000	41,000
Miscellaneous Contractuals	28,137	10,276	95,000	20,000	85,720
Total Contractuals	800,552	876,226	1,071,390	918,830	1,083,030
Total Operating Expenses	954,926	1,028,278	1,240,640	1,081,760	1,256,770
Capital					
Computer Software	0	0	4,900	0	0
Miscellaneous Capital	7,023	1,539	100,000	5,000	100,000
Total Capital	7,023	1,539	104,900	5,000	100,000
Total Expenditures	961,949	1,029,817	1,345,540	1,086,760	1,356,770

Finance

(7.00 FTE)





GENERAL PROGRAM STATEMENT

The Finance Department effectively manages the District's accounting and treasury functions, debt and assets management, and provision of financial planning and accountability. The purchasing division also operates within Finance.

Finance ensures the District has sufficient resources to carry out its mission and that sound fiscal policies and practices are in place in order to maintain the "AAA" bond rating and to secure financing for capital projects. Finance is responsible for developing and administering a high quality annual operating budget and Capital Improvement Plan. An audit and Comprehensive Annual Financial Report are conducted and prepared annually.

The purchasing division procures supplies, services and equipment in the most economical manner while providing the highest level of purchasing services and complying with all state and federal regulations.

KEY OBJECTIVES FOR FY 2015-16

- Maintain the District's strong financial performance through continued conservative financial management.
- Monitor the county's equalized assessed valuation and plan accordingly.
- Continue to monitor and adjust budget assumptions and update 5-year financial forecast.
- With the assistance of our financial advisor, monitor bond markets and land acquisition and development needs to determine the amount and timing for issuance of the remaining November 2008 referendum bonds.
- Develop and administer a high quality annual operating budget and Capital Improvement Plan in coordination with department directors and standing committees.

PERFORMANCE MEASUREMENTS	2012/13 ACTUAL	2013/14 ACTUAL	2014/15 ESTIMATE	2015/16 PROJECTED
Debt Rating – Standard & Poor's ⁽¹⁾	AAA	AAA	AAA	AAA
Debt Rating – Moody's ⁽¹⁾	Aaa	Aaa	Aaa	Aaa
Number of Debt Issuances or Refundings	1	1	1	0

⁽¹⁾ Highest rating

FINANCE*FY 2015/16 Budget***LAKE COUNTY FOREST PRESERVES**

2014/15 Budget	2014/15 Estimate	2015/16 Request
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Funding Sources

General Corporate Fund Tax Levy	\$826,890	\$861,340	\$1,029,420
Retirement Fund Tax Levy	106,540	108,780	115,710
Investment Income (Audit Fund)	450	1,930	1,000
Use of Audit Fund balance	9,280	5,200	0
Total Funding	943,160	977,250	1,146,130

Expenditures

Salaries (7.00 FTE)	540,690	552,060	588,010
Benefits	88,600	87,430	94,460
Payroll taxes and IMRF costs	106,540	108,780	115,710
Commodities	8,320	7,050	7,190
Contractuals	199,010	221,930	340,760
Total Operating Expenses	943,160	977,250	1,146,130
Capital	0		
Total Expenditures	\$943,160	\$977,250	\$1,146,130

Budget Request for Fiscal Year 2015/16

Fund: 1000 General Corporate Fund

Department: Finance



LAKE COUNTY FOREST PRESERVES

	<u>2012/13 Actual</u>	<u>2013/14 Actual</u>	<u>2014/15 Budget</u>	<u>2014/15 Estimate</u>	<u>2015/16 Request</u>
Expenditures					
Personnel					
Salaries & Wages	506,693	476,065	491,030	495,870	517,830
Sick Pay Reimbursement	34,683	1,219	1,260	1,260	1,300
Health Insurance	87,931	78,145	81,970	79,500	84,180
Total Personnel	629,307	555,429	574,260	576,630	603,310
Commodities					
Office Supplies	4,427	3,212	4,720	3,900	4,090
Books, Periodicals, Manuals	159	0	150	150	150
Postage	2,630	2,542	2,750	2,750	2,750
Operating Supplies	47	54	700	250	200
Total Commodities	7,263	5,808	8,320	7,050	7,190
Contractuals					
Computer Fees & Services	69,797	74,400	78,310	80,860	83,430
Consulting Fees	0	0	1,000	0	0
Advertising	1,740	239	750	250	760
Printing	1,992	3,199	3,150	3,200	3,200
Dues & Subscriptions	765	675	1,830	1,340	1,340
Electricity	0	0	0	28,500	113,000
Telephone	1,121	718	800	720	720
Water & Sewer	0	0	0	200	620
Disposal Services	0	0	0	230	900
Pest Control	0	0	0	230	910
Repairs & Maint. Building	0	0	0	3,500	10,660
Repairs & Maint. Equipment	148	401	400	400	400
Equipment Rental	12,175	11,653	15,210	15,200	16,400
IT Replacement Charge	1,000	550	2,630	2,630	7,610
Professional Development	1,148	1,249	4,900	4,900	6,300
Mileage Reimbursement	33	0	100	0	0
Miscellaneous Contractuals	15,969	13,630	12,700	12,900	15,000
Total Contractuals	105,888	106,714	121,780	155,060	261,250
Total Operating Expenses	742,458	667,951	704,360	738,740	871,750

Budget Request Summary for Fiscal Year 2015/16

Fund: 2200

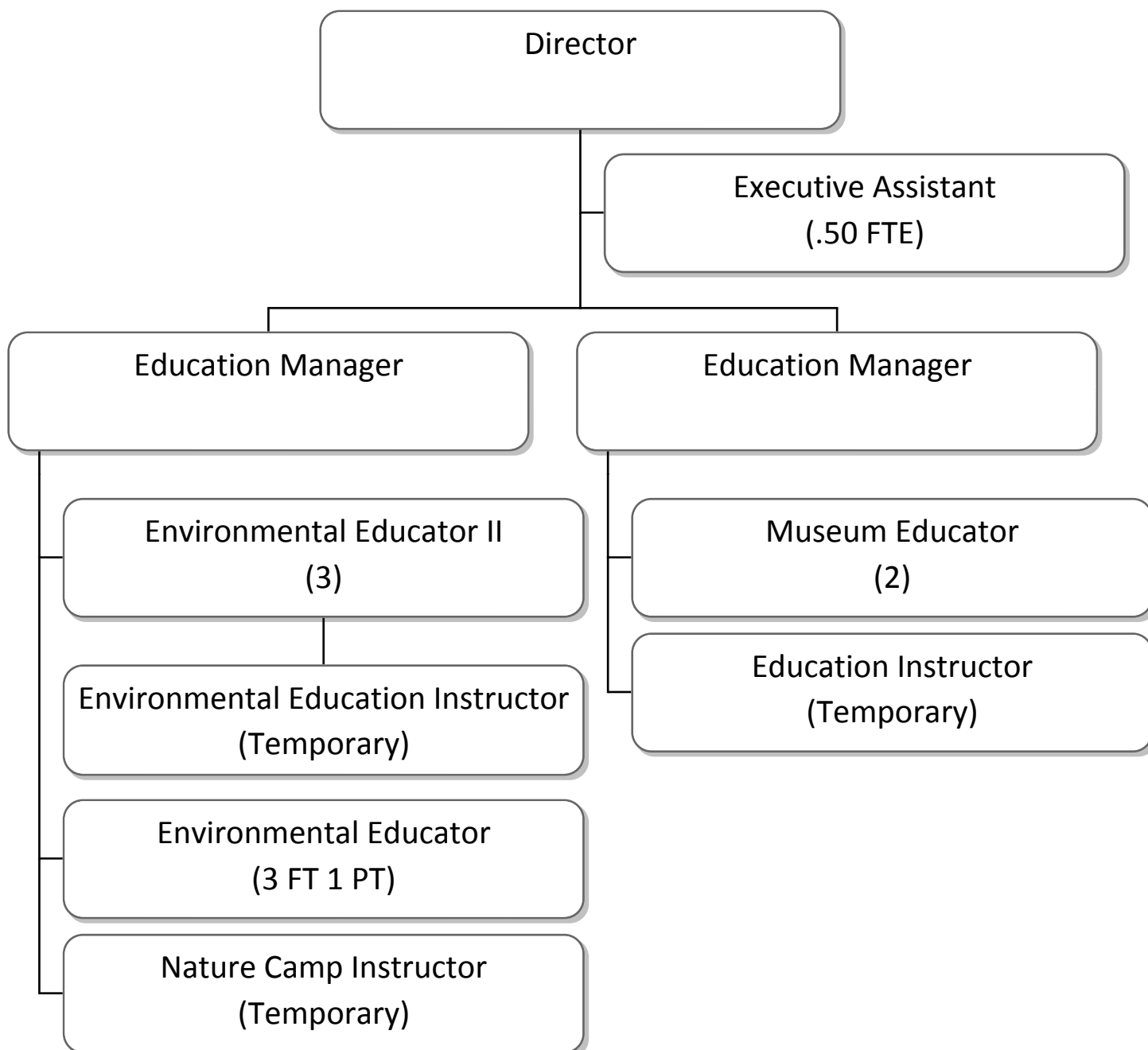
Audit Fund

**LAKE COUNTY FOREST PRESERVES**

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Request
Revenues					
Property Tax Levy	0	0	115,850	117,760	161,960
Interest from Investments	1,142	116	450	1,930	1,000
Total Revenues	\$1,142	\$116	\$116,300	\$119,690	\$162,960
Expenditures					
Personnel					
Salaries & Wages	51,843	47,286	48,400	54,930	68,880
Health Insurance	6,079	6,311	6,630	7,930	10,280
Total Personnel	57,922	53,597	55,030	62,860	79,160
Contractuals					
Auditing Fees	51,900	49,300	62,100	50,700	63,100
Computer Fees & Services	2,944	3,091	3,250	3,250	3,400
Consulting Fees	7,200	5,000	5,000	6,000	5,000
IT Replacement Charge	2,630	1,970	200	200	790
Total Contractuals	64,674	59,361	70,550	60,150	72,290
Total Operating Expenses	122,596	112,958	125,580	123,010	151,450
Revenue Excess (Deficit) over Expenditures	(121,454)	(112,842)	(9,280)	(3,320)	11,510
Beginning Fund Balance	383,012	261,558	148,299	148,716	145,396
Ending Fund Balance	\$261,558	\$148,716	\$139,019	\$145,396	\$156,906

Education

(16.22 FTE)



**GENERAL PROGRAM STATEMENT**

Environmental and cultural education programs, facilities and events for school and scout groups are offered at Forest Preserves throughout Lake County. Resource-based nature and outdoor recreation programs are designed to help residents and visitors discover and enjoy the natural world, learn how to enjoy the outdoors in a safe and environmentally sustainable manner, and appreciate the District's role in improving the quality of life in Lake County. Cultural-based programs help residents relate to the District through stories about the people and their connection to the land in Lake County. In partnership with the Chicago Wilderness Leave No Child Inside initiative, educators are presenting programs for families with small children that engage them in nature-related exploration and outdoor fun.

Cultural-focused programming is conducted at four educational sites in the county: the Lake County Discovery Museum, the Greenbelt Cultural Center, the Bonner Heritage Farm and the Adlai E. Stevenson Historic Home. Environmental programming for the general public can be found in any of the District sites; our school field trips are available at seven sites.

KEY OBJECTIVES FOR FY 2015-16

- Assess education programming at a high level and revise as needed to insure program connection to the District mission, vision and strategic direction and move toward maximum impact with residents while considering funding and revenue.
- Continue to offer the TreeKeeper™ certification programs to District volunteers and other residents of Lake County with the intent to blur the boundaries of District lands and our neighbors.
- Assess partnership with Chicago Botanic Garden and the Green Youth Farm in Lake County; the license agreement for use of the land is due for renewal in FY15-16.
- Manage the education operations at Ryerson Woods and nurture the partnership with Brushwood Center at Ryerson Woods, while continuing to administer their license agreement.
- Promote public understanding of Forest Preserve natural resource management efforts, especially among preserve neighbors and visitors, through programming, special events, and volunteer projects focusing on potential health issues, invasive species, living with wildlife, habitat restoration, and the Oak Woodland Habitat Restoration Program.
- Maintain education-related youth and adult volunteer opportunities Districtwide while providing proper training, supervision and recognition.
- Provide a wide range of high quality education and services throughout the District. These services will span the full range of learning styles and involvement levels. Provide scholarship opportunities for youth and public programs.
- Maximize educational opportunities at the Museum, Stevenson House, Bonner Heritage Farm and the Greenbelt Cultural Center by offering a variety of programs to engage diverse audiences.
- Continue to grow the number of volunteers that support the education programs at all sites and facilities. Particular attention will be given to expanding hike guides and cultural resources docents.

Performance Measurements	2011/12 ACTUAL	2012/13 ACTUAL	2013/14 ACTUAL	2014/15 ESTIMATE	2015/16 PROJECTION
School Group Attendance					
Environmental Education	17,193	16,463	15,120	18,000	18,000
Cultural Resources Education	*	*	7,346	6,500	7,500
Other Program/Event Attendance					
Environmental Education	20,888	25,637	14,736	13,500	13,500
Cultural Resources Education	*	*	9,965	9150	9,900
Volunteer Hours					
Environmental Education	3,381	4,241	3,378	4,000	4,000
Cultural Resources Education	*	*	14,960~	16,000	16,000
Ryerson Welcome Center Attendance	8,920	9,324	10,899	11,000	12,000

*Numbers reported and available under Cultural Resources Department in previous reports.

~Includes volunteer hours for Civil War Days and Farm Heritage Show events.

EDUCATION*FY 2015/16 Budget***LAKE COUNTY FOREST PRESERVES**

2014/15 Budget	2014/15 Estimate	2015/16 Request
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Funding Sources

General Corporate Fund Tax Levy	\$1,001,350	\$963,600	\$1,018,470
Retirement Fund Tax Levy	157,120	157,170	168,160
Grants and Donations	55,820	67,990	63,850
Land and Building Rentals	2,080	1,000	2,080
Programs and Admissions	159,580	149,210	145,170
Other Revenues	21,610	22,010	21,660
Total Funding	1,397,560	1,360,980	1,419,390

Expenditures

Salaries (16.22 FTE)	795,760	795,990	851,230
Benefits	171,790	151,960	164,300
Payroll taxes and IMRF costs	157,120	157,170	168,160
Commodities	54,800	59,390	48,870
Contractuals	218,090	196,470	186,830
Total Operating Expenses	1,397,560	1,360,980	1,419,390
Capital	0		
Total Expenditures	\$1,397,560	\$1,360,980	\$1,419,390



LAKE COUNTY FOREST PRESERVES

	<u>2012/13 Actual</u>	<u>2013/14 Actual</u>	<u>2014/15 Budget</u>	<u>2014/15 Estimate</u>	<u>2015/16 Request</u>
Expenditures					
Personnel					
Salaries & Wages	801,066	707,886	718,640	708,270	759,210
Part Time Wages	57,064	43,347	72,440	81,310	87,640
Overtime Wages	0	174	200	600	200
Sick Pay Reimbursement	32,124	4,341	4,480	5,810	4,180
Health Insurance	154,111	160,599	171,790	151,960	164,300
Total Personnel	1,044,365	916,347	967,550	947,950	1,015,530
Commodities					
Office Supplies	2,513	2,867	4,660	4,510	3,750
Books, Periodicals, Manuals	1,400	1,118	200	200	200
Postage	1,168	836	1,270	1,500	1,570
Uniforms	2,747	836	2,600	2,600	2,100
Operating Supplies	44,139	39,338	46,070	46,450	41,250
Total Commodities	51,967	44,995	54,800	55,260	48,870
Contractuals					
Merchant Credit Card Fees	2,620	2,677	2,000	2,000	2,000
Advertising	2,926	1,534	6,500	6,500	14,500
Printing	11,961	7,922	14,950	14,950	10,940
Dues & Subscriptions	1,247	882	1,570	1,560	1,550
Licenses & Permits	0	0	100	100	0
Natural Gas	923	1,606	1,200	610	0
Electricity	11,578	12,684	10,900	5,480	0
Telephone	15,695	16,938	19,680	16,680	1,340
Water & Sewer	19,221	1,221	2,000	310	0
Repairs & Maint. Building	10,500	7,725	6,920	3,880	0
Repairs & Maint. Equipment	157	0	1,090	790	880
Equipment Rental	11,457	11,548	17,220	16,380	17,370
Vehicle Replacement Charge	0	0	14,760	14,750	8,780
IT Replacement Charge	12,880	9,950	6,650	6,650	19,940
Certifications and Education	35	0	1,000	1,000	1,000
Professional Development	4,707	6,258	6,960	6,560	9,410
Mileage Reimbursement	2,881	2,100	3,310	3,160	2,200
Miscellaneous Contractuals	114,681	84,086	95,280	89,110	90,920
Total Contractuals	223,469	167,131	212,090	190,470	180,830
Total Operating Expenses	1,319,801	1,128,473	1,234,440	1,193,680	1,245,230

Budget Request summary for Fiscal Year 2015/16
Fund: Environmental Education Grants

LAKE COUNTY FOREST PRESERVES

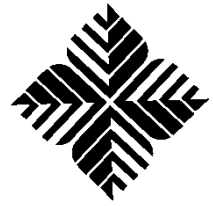


	<u>2012/13</u> <u>Actual</u>	<u>2013/14</u> <u>Actual</u>	<u>2014/15</u> <u>Budget</u>	<u>2014/15</u> <u>Estimate</u>	<u>2015/16</u> <u>Request</u>
Expenditures					
Commodities					
Postage	0	3	0	0	0
Operating Supplies	1,481	20,016	0	4,130	0
Commodities	1,481	20,019	0	4,130	0
Contractuals					
Miscellaneous Contractuals	5,400	3,800	6,000	6,000	6,000
Contractuals	5,400	3,800	6,000	6,000	6,000
Total Operating Expenses	6,881	28,376	6,000	10,130	6,000
Interfund Transfers	0	4,557	0	0	0
Total Expenditures	6,881	28,376	6,000	10,130	6,000

Public Safety

(28.49 FTE)





GENERAL PROGRAM STATEMENT

The Public Safety Department is a full service conservation law enforcement organization that enforces the Conservation, Criminal, and Traffic laws of the State of Illinois and the ordinances of the Lake County Forest Preserve District.

The Department performs visitor and natural resource education and protection services through proactive safety patrol of all forest preserves; responds to constituent requests and activity complaints, property encroachments, accidents, and other emergencies; administers permit programs for picnics, youth camping, equestrian, dog exercise areas and other special use facilities; provides general information, conservation and safety education programs, and first aid services; and assists other Lake County police departments through participation in the Lake County Major Crimes Task Force, Gang Task Force, and the Illinois Law Enforcement Alarm System; participates with the Lake County Police Community through memberships in professional and civic organizations.

KEY OBJECTIVES FOR FY 2015-16

- Provide public safety presence and visibility on trails and other remote areas, as well as at special events and programs. Create active partnerships with external and internal stakeholders to ensure the safety and security of the patrons, staff, and District holdings.
- Incorporate technology to effectively and efficiently increase coverage of the preserves and trail systems.
- Continue trailside safety stop program to educate users about proper trail etiquette and safety practices.
- Expand partnerships with local fire and police departments to enhance capabilities of public safety for the preserve community.
- Transform and upgrade radio system to STARCOM 21 system with the Lake County Sheriff and Radio to enhance operability and communication between all law enforcement and fire organizations in Lake County.
- Installation of evidence tracking software designed to create a cohesive statewide evidence management system that enhances efficiency and effectiveness between the state laboratories and law enforcement.

PERFORMANCE MEASUREMENTS	2012/13	2013/14	2014/15	2015/16
	ACTUAL	ACTUAL	ESTIMATE	PROJECTED
Public Safety (Ranger) Response Activity	15,829	17,988	19,000	20,000
Preserve Gates Opened/Closed Daily	59	65	65	68
Picnic Permits	1,472	2,036	2,000	2,000
Annual Dog Permits	5,760	6,901	5,700	5,700
Daily Dog Permits	17,452	20,592	20,000	20,000
Annual Horse Permits	354	388	360	360
Youth Group Camping Permits	97	100	100	100
Model Airplane Permits	99	110	100	100



2014/15 Budget	2014/15 Estimate	2015/16 Request
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Funding Sources

General Corporate Fund Tax Levy	\$1,906,000	\$1,711,560	\$2,018,570
Retirement Fund Tax Levy	523,630	482,300	488,850
Permits	590,500	590,500	649,550
Other Revenues	67,000	68,000	73,000
Total Funding	3,087,130	2,852,360	3,229,970

Expenditures

Salaries (29.49 FTE)	1,986,300	1,829,540	2,008,360
Benefits	272,360	241,400	273,840
Payroll taxes and IMRF costs	523,630	482,300	488,850
Commodities	60,230	60,130	68,900
Contractuals	239,610	238,990	263,690
Total Operating Expenses	3,082,130	2,852,360	3,103,640
Capital (including land acquisition)	5,000	-	126,330
Total Expenditures	\$3,087,130	\$2,852,360	\$3,229,970

Budget Request Summary for Fiscal Year 2015/16

Fund: 1000

General Corporate Fund

Department:

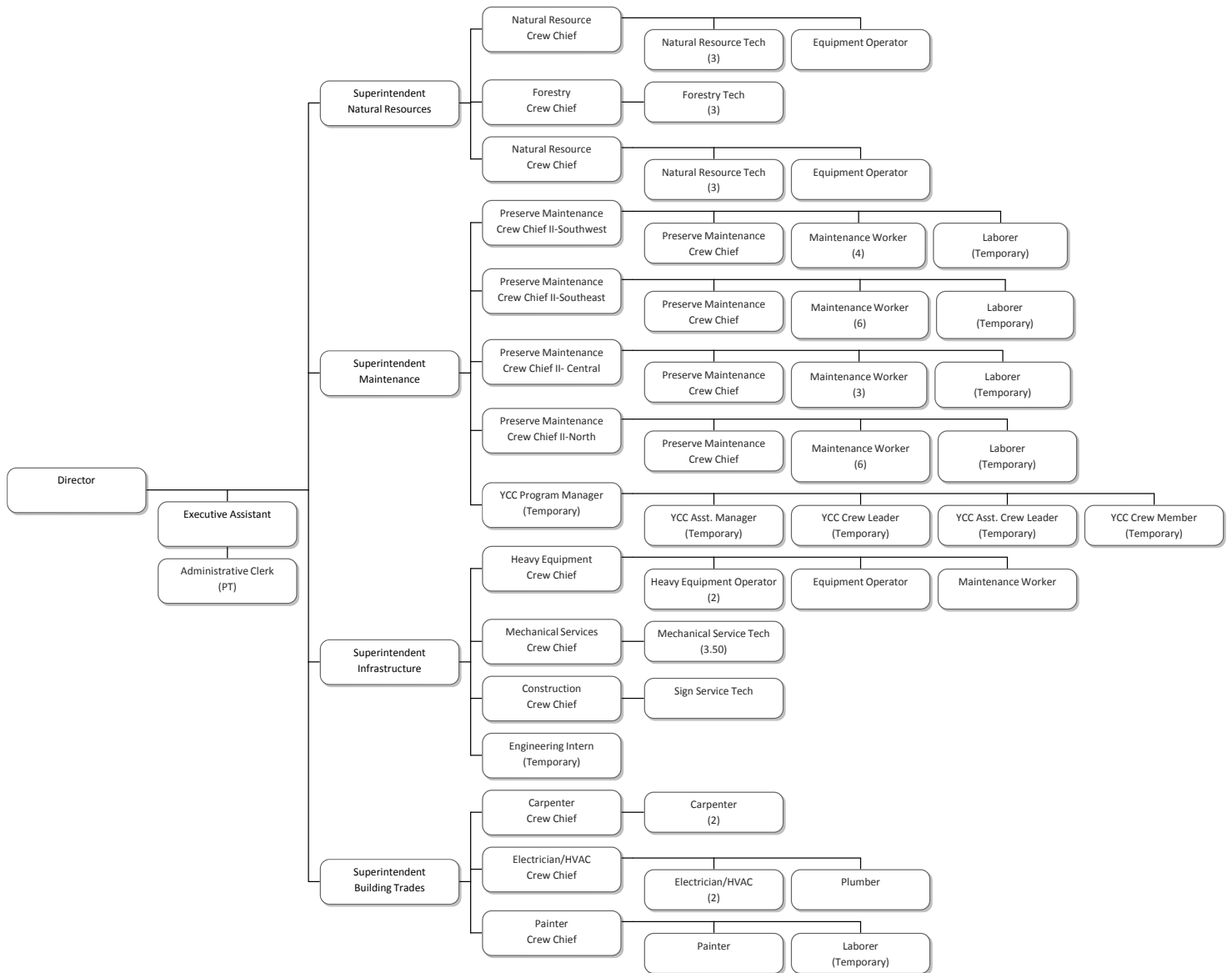
Public Safety

**LAKE COUNTY FOREST PRESERVES**

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Request
Expenditures					
Personnel					
Salaries & Wages	1,649,857	1,405,391	1,541,840	1,385,990	1,553,070
Part Time Wages	312,746	358,214	355,630	355,630	366,460
Overtime Wages	63,214	73,386	78,650	78,650	78,650
Sick Pay Reimbursement	4,304	21,270	10,180	9,270	10,180
Health Insurance	252,628	235,581	272,360	241,400	273,840
Total Personnel	2,282,749	2,093,842	2,258,660	2,070,940	2,282,200
Commodities					
Office Supplies	2,309	2,679	2,500	2,500	2,500
Software	935	0	1,400	1,400	7,400
Books, Periodicals, Manuals	430	760	750	750	750
Postage	3,429	3,219	3,200	3,100	3,200
Uniforms	26,494	25,226	22,380	22,380	22,380
Small Tools & Equipment	15,286	10,920	12,000	12,000	14,670
Operating Supplies	18,248	16,423	18,000	18,000	18,000
Total Commodities	67,131	59,227	60,230	60,130	68,900
Contractuals					
Computer Fees & Services	8,334	7,506	11,170	11,170	23,570
Merchant Credit Card Fees	15,399	17,225	16,000	16,000	16,000
Advertising	1,306	1,716	1,200	1,500	1,200
Printing	13,369	12,155	13,000	13,000	13,000
Dues & Subscriptions	480	1,440	1,470	1,580	1,470
Telephone	12,359	12,957	12,500	12,500	12,500
Repairs & Maint. Equipment	1,828	138	2,500	2,500	2,500
Vehicle Replacement Charge	0	0	90,770	90,490	89,940
IT Replacement Charge	0	0	0	0	12,510
Certifications and Education	4,117	2,905	6,400	6,000	6,500
Professional Development	3,632	4,567	5,000	5,000	5,000
Mileage Reimbursement	0	0	100	0	0
Fees to County	77,451	77,451	79,000	79,000	79,000
Miscellaneous Contractuals	98	0	500	250	500
Total Contractuals	138,373	138,060	239,610	238,990	263,690
Total Operating Expenses	2,488,253	2,291,129	2,558,500	2,370,060	2,614,790
Capital					
Motor Vehicles	0	0	0	0	16,000
Radio Equipment	4,625	0	5,000	0	110,330
Computer Hardware	0	831	0	0	0
Machinery & Tools	0	4,503	0	0	0
Total Capital	4,625	5,334	5,000	0	126,330
Total Expenditures	2,492,878	2,296,463	2,563,500	2,370,060	2,741,120

Operations and Infrastructure

(86.33 FTE)



OPERATIONS AND INFRASTRUCTURE DEPARTMENT

FY 2015/16 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

The Operations and Infrastructure Department consists of five divisions: Administration; Building Trades, Grounds Maintenance, Infrastructure and Natural Resources.

The Administration Division provides management, administrative and clerical support to other divisions, provides direct customer service, performs data entry and manages office technology.

The Building Trades Division maintains and manages the District's facility and asset inventories and performs maintenance and repairs for all District buildings and structures, including HVAC, electrical, plumbing, carpentry and painting work.

The Grounds Maintenance Division perform grounds and trail maintenance, tree and turf maintenance, minor building maintenance, garbage pick-up, snow removal and general upkeep of preserves as well as management of the summer Youth Conservation Corps (YCC) program.

The Infrastructure Division performs utility, roadway and major trail repairs along with other types of service requiring heavy construction equipment; performs building demolitions; installs and repairs fences, signs, benches and gates; performs mechanical repair and preventive maintenance on District vehicles and equipment; fabricates gates and other steel structures; produces District signs and banners; and receives incoming materials and maintains a central stores operation for the entire District.

The Natural Resources Division supports the District's natural resource management program through land restoration, controlled burning, reforestation and invasive species removal and control; and also conducts major forestry operations along trail corridors, within developed areas of the preserves and along the Des Plaines River.

KEY OBJECTIVES FOR FY 2015-16

- In conjunction with the Ecological Land Management Program, continue to provide staff hours for controlled burning on weekends.
- Review both in-house and outsourced service contracts that provide grounds, facility and infrastructure maintenance to insure the District is using financial resources efficiently.
- Incorporate findings of District-wide Facility and Infrastructure Assessment into annual work plan.
- Provide maintenance, construction, and natural resource management services to support programs, projects, and new initiatives in other departments.

- Perform additional maintenance responsibilities for recently acquired properties and those scheduled for acquisition within the next fiscal year; review condition of any buildings and make recommendations for program use or potential recycling of materials. Continue to ensure coverage of land-banked properties.
- Work with the Illinois Department of Agriculture and regional forestry agencies in monitoring and reacting to the documented Emerald Ash Borer infestation.
- Continue to work with the River Keepers Volunteer Program. Volunteers clear log jams and debris from the river and improve appearance of canoe launches.
- Perform natural resource management and restoration projects at Grant Woods, Kettle Grove, Middlefork Savanna, and other preserves
- Complete reforestation projects at Fort Sheridan, Middlefork Savanna, Singing Hills and other preserves.
- Perform demolition and clean-up projects as may be required on recently acquired properties.
- Continue trail resurfacing and repair projects throughout District trail system.
- Continue proactive tree maintenance program in developed areas, concentrating on pest and disease management.
- Continue pruning and invasive tree removal along the Des Plaines River Trail.
- Provide seasonal crew leaders and managers along with materials and equipment for the summer YCC program.

PERFORMANCE MEASUREMENTS	2012/13	2013/14	2014/15	2015/16
	ACTUAL	ACTUAL	ESTIMATE	PROJECTED
Total Acres	30,049	30,156	30,235	30,398
% Increase Since FY 2000	42%	42%	43%	43%
Improved Preserves	44	45	45	45
Unimproved Preserves	20	21	20	20
Trail Miles Maintained	176	182	189	196
Buildings and Structures Maintained	171	174	147	136
Picnic Shelters Operated	31	33	33	33
Vehicles and Large Equipment Maintained	169	171	171	171

OPERATIONS and INFRASTRUCTURE
FY 2015/16 Budget

LAKE COUNTY FOREST PRESERVES



2014/15 Budget	2014/15 Estimate	2015/16 Request
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Funding Sources

General Corporate Fund Tax Levy	\$5,223,760	\$5,267,240	\$5,561,740
Development Fund Tax Levy	2,424,190	2,473,730	2,695,440
Retirement Fund Tax Levy	932,500	931,740	1,001,350
Grants & Donations	132,990	132,990	132,990
Charges for Service and Sales	60,000	60,000	60,000
Other Revenue	16,280	17,190	16,600
Use of Fund balance	16,820	8,370	14,400
Total Funding	8,806,540	8,891,260	9,482,520

Expenditures

Salaries (112.92 FTE)	4,722,710	4,718,860	5,068,840
Benefits	881,300	917,650	1,034,050
Payroll taxes and IMRF costs	932,500	931,740	1,001,350
Commodities	1,219,710	1,232,030	1,232,450
Contractuals	1,050,320	1,090,980	1,145,830
Total Operating Expenses	8,806,540	8,891,260	9,482,520
Capital	0	0	0
Total Expenditures	\$8,806,540	\$8,891,260	\$9,482,520



LAKE COUNTY FOREST PRESERVES

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Budget
Expenditures					
Salaries & Wages	3,023,481	2,762,140	2,868,400	2,789,950	3,093,610
Part Time Wages	221,123	226,134	286,850	273,860	295,450
Overtime Wages	51,834	75,621	74,850	72,880	71,100
Sick Pay Reimbursement	7,051	9,042	9,400	62,880	14,410
Health Insurance	669,912	588,014	615,720	642,780	708,970
Total Personnel	3,973,401	3,660,951	3,855,220	3,842,350	4,183,540
Office Supplies	2,971	1,989	3,500	3,500	3,000
Software	5,360	0	0	0	400
Books, Periodicals, Manuals	59	119	60	0	0
Postage	554	299	450	330	500
Gasoline & Oil	320,605	407,502	345,000	345,000	345,000
Uniforms	10,756	13,450	12,500	10,450	12,450
Small Tools & Equipment	20,705	42,594	19,200	19,200	19,400
Building Maint. Supplies	101,621	116,128	98,100	99,000	97,500
Ground Maint. Supplies	79,205	72,701	132,235	127,000	105,000
Equipment Maint. Supplies	47,432	57,748	54,100	53,100	62,000
Vehicle Maint. Supplies	57,022	69,920	63,000	63,000	43,500
Irrigation Supplies	749	0	0	0	0
Landscaping, Trees, Shrubs	2,332	3,960	2,000	1,800	2,000
Operating Supplies	91,724	107,398	102,850	101,000	107,350
Total Commodities	741,095	893,808	832,995	823,380	798,100
Computer Fees & Services	5,507	5,295	6,100	5,860	5,860
Advertising	2,157	310	3,000	4,000	1,000
Printing	0	0	500	500	500
Dues & Subscriptions	408	45	900	1,530	1,130
Licenses & Permits	9,043	9,762	9,150	8,650	2,750
Telephone	12,728	12,532	14,130	14,130	17,460
Disposal Services	61,341	54,912	71,000	71,000	70,000
Insect Management Control	23,251	47,667	64,500	45,000	0
Repairs & Maint. Building	24,619	4,621	20,000	21,080	35,000
Repairs & Maint. Grounds	131,144	158,023	158,600	158,600	172,000
Repairs & Maint. Equipment	18,190	16,089	21,100	50,100	51,650
Repairs & Maint. Vehicles	13,248	11,810	15,000	15,000	15,000
Equipment Rental	7,820	7,908	12,060	13,730	11,070
Vehicle Replacement Charge	0	0	127,440	131,120	138,500
IT Replacement Charge	26,030	25,860	40,920	40,920	34,820
Equipment Replacement Chrg	0	0	81,490	81,490	85,310
Certifications and Education	3,420	3,220	5,750	5,500	4,950
Professional Development	6,152	3,704	7,240	7,000	6,800
Mileage Reimbursement	55	8	200	100	100
Miscellaneous Contractuals	2,316	2,275	3,200	3,200	3,200
Total Contractuals	347,429	364,041	662,280	678,510	657,100
Total Operating Expenses	5,061,925	4,918,800	5,350,495	5,344,240	5,638,740
Capital					
Heavy Equipment	0	19,657	0	0	0
Machinery & Tools	6,641	0	0	0	0
Capital	6,641	19,657	0	0	0
Total Expenditures	5,068,566	4,938,457	5,350,495	5,344,240	5,638,740



LAKE COUNTY FOREST PRESERVES

	<u>2012/13 Actual</u>	<u>2013/14 Actual</u>	<u>2014/15 Budget</u>	<u>2014/15 Estimate</u>	<u>2015/16 Budget</u>
Expenditures					
Salaries & Wages	0	1,207,886	1,242,340	1,280,700	1,367,470
Part Time Wages	41,377	33,076	49,670	49,640	50,320
Overtime Wages	0	42,555	68,160	68,160	53,440
Sick Pay Reimbursement	0	1,320	1,360	1,190	1,360
Health Insurance	0	258,537	265,580	274,870	325,080
Total Personnel	41,377	1,543,374	1,627,110	1,674,560	1,797,670
Office Supplies	57	0	300	300	300
Software	300	300	400	400	400
Books, Periodicals, Manuals	36	80	250	250	250
Postage	152	82	100	100	100
Gasoline & Oil	93,433	62,649	100,000	100,000	100,000
Uniforms	5,642	3,922	5,600	4,800	6,700
Small Tools & Equipment	11,498	9,890	10,800	8,800	10,600
Building Maint. Supplies	25,912	13,038	28,000	28,000	28,000
Ground Maint. Supplies	120,170	128,509	139,300	130,300	130,300
Equipment Maint. Supplies	38,288	50,125	35,000	35,000	35,000
Vehicle Maint. Supplies	25,495	27,111	24,000	24,000	43,500
Preserve Signs and Maint.	34,992	49,445	36,000	45,000	45,000
Operating Supplies	30,594	29,646	32,200	30,700	32,200
Total Commodities	386,569	374,797	411,950	407,650	432,350
Architect Fees	798	0	20,000	20,000	10,000
Engineering Fees	3,400	15,257	21,268	20,970	18,000
Computer Fees & Services	2,100	2,100	2,100	2,100	4,620
Advertising	0	558	1,200	2,000	2,000
Dues & Subscriptions	112	2,110	1,910	1,910	1,910
Licenses & Permits	0	369	500	500	3,250
Telephone	3,911	4,605	6,500	7,070	7,680
Disposal Services	50,291	36,396	50,000	50,000	50,000
Insect Management Control	0	0	0	0	45,000
Repairs & Maint. Grounds	6,800	14,460	23,000	23,000	30,600
Repairs & Maint. Equipment	19,852	8,711	8,200	8,200	15,150
Repairs & Maint. Vehicles	11,570	12,164	12,500	12,500	12,500
Equipment Rental	2,762	2,435	4,500	4,500	4,500
Vehicle Replacement Charge	0	0	86,600	88,430	96,660
IT Replacement Charge	0	0	0	0	5,560
Equipment Replacement Chrg	0	0	145,620	145,620	150,010
Certifications and Education	3,710	3,177	3,330	3,390	5,150
Professional Development	1,554	625	3,480	3,480	5,140
Mileage Reimbursement	4,208	4,237	3,500	3,500	3,500
Miscellaneous Contractuals	3,000	4,867	3,500	3,500	3,500
Total Contractuals	114,068	112,071	397,708	400,670	474,730
Total Operating Expenses	542,014	2,030,242	2,436,768	2,482,880	2,704,750
Capital					
Heavy Equipment	0	36,246	0	0	0
Capital	0	36,246	0	0	0
Total Expenditures	542,014	2,066,488	2,436,768	2,482,880	2,704,750

Budget Request Summary for Fiscal Year 2015/16

Fund: 6100 Youth Conservation Corps

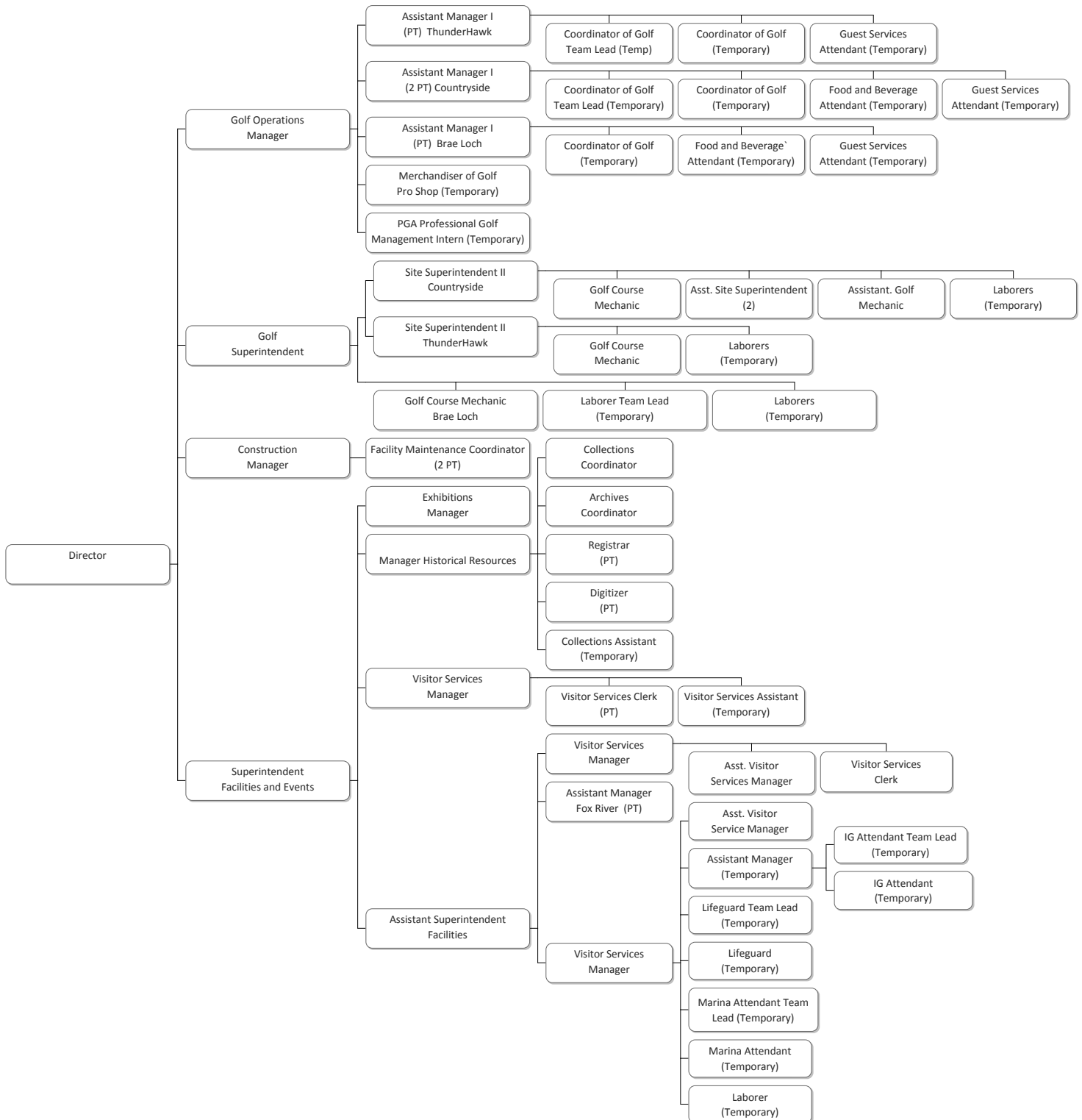
Department: Operations & Infrastructure

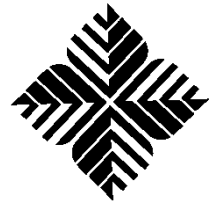
**LAKE COUNTY FOREST PRESERVES**

	<u>2012/13 Actual</u>	<u>2013/14 Actual</u>	<u>2014/15 Budget</u>	<u>2014/15 Estimate</u>	<u>2015/16 Request</u>
Expenditures					
Personnel					
Part Time Wages	104,293	105,996	121,680	119,600	121,680
FICA Contributions	7,978	8,108	9,310	9,150	9,310
Total Expenditures	112,271	114,104	130,990	128,750	130,990

Facilities

(84.93 FTE)





GENERAL PROGRAM STATEMENT

The Facilities Department manages and operates the District's operational facilities with an emphasis on revenue generating programs while increasing services available to the public. The department is responsible for the management, operation and maintenance of three Golf Clubs (Brae Loch, Countryside and ThunderHawk), the Fox River Marina, boat launch and boat storage operations, Independence Grove Beach, Marina, Visitors Center and North Bay Pavilion, the Greenbelt Cultural Center, the Ryerson Conservation Welcome Center, the Lake County Discovery Museum and Archives, and the Stevenson House. The department also oversees the District's facility license agreement with Townline Stables in Mettawa, Concessionaire Agreements at Independence Grove and ThunderHawk Golf Club, the District housing agreements and Intern housing, and coordinates special events that are scheduled throughout the District.

The Lake County Forest Preserves operate and maintain four 18-hole golf courses and support facilities at three locations for the purpose of providing quality outdoor recreation to Lake County residents. Countryside (*Prairie* and *Traditional* courses) is a 36-hole golf course with food and beverage service, golf instructional program, and learning center. ThunderHawk is an award-winning 18-hole golf course with food and beverage service featuring a 200-seat capacity special events facility, golf instructional program, and learning center. ThunderHawk was the first *Certified Audubon Signature Sanctuary* in Illinois and only the third public golf course in the world to earn the prestigious Signature Sanctuary certification for excellence in environmental stewardship. Brae Loch is an 18-hole golf course with food and beverage service, and a 200-seat capacity special events facility.

GOLF

The current economic environment continues to provide challenges in the golf industry. Fiscally responsible operations of the District's golf courses will be necessary to maintain a positive operating income. Expenses will continue to be analyzed for any additional savings, but an increase in operating income will need to come from increased operating revenues. Continued increased marketing efforts will play a key role in this effort.

PERFORMANCE MEASUREMENTS	2012/13 ACTUAL	2013/14 ACTUAL	2014/15 ESTIMATED	2015/16 PROPOSED
Greens Fees, Perm Starts, Outings	\$2,406,590	\$2,400,026	\$2,456,500	\$2,557,000
Season Pass Sales	\$87,393	\$80,263	\$79,500	\$75,000
Golf Cart Sales	\$802,397	\$772,405	\$826,840	\$855,000
Golf Shop Sales	\$126,368	\$133,750	\$155,000	\$164,000
Range Ball Sales	\$107,144	\$122,583	\$130,000	\$141,000
Food and Beverage Sales	\$266,700	\$281,549	\$304,140	\$313,500

FOX RIVER MARINA

Fox River Preserve's 330-acres provide year-round general public access, outdoor recreation, and environmental education opportunities in a riverfront oriented preserve. The preserve includes a 4-lane boat launch and 8 courtesy docks, 169 slip marina, two rental pavilions, restrooms, group camping area, parking, indoor boat storage and 1.5 miles of trails along the river shoreline and through the oak woodlands. The Facilities Department handles all of the boating operations which include the marina, launch and boat storage, and the Operations and Infrastructure Department is responsible for all other public use areas at the preserve.

PERFORMANCE MEASUREMENTS	2012/13 ACTUAL	2013/14 ACTUAL	2014/15 ESTIMATED	2015/16 PROPOSED
Boat Slip Lease Revenue	\$74,637	\$91,939	\$97,000	\$97,000
Boat Launch Revenue	\$20,780	\$32,298	\$27,500	\$27,500
Boat Storage Revenue	\$57,331	\$61,838	\$62,000	\$60,000

INDEPENDENCE GROVE

Independence Grove offers a wide range of outdoor recreation and education opportunities, and recreational facilities including a visitor's center, marina with boat rentals, swimming beach, picnic pavilion, lake front plaza with amphitheater, a Des Plaines River canoe launch, and seven miles of trail with connection to the Des Plaines River Trail. Outdoor recreation areas at Independence Grove center on a 115-acre lake. The lake is designed for swimming, boating and fishing. Aquatic activities include boat rentals (kayaks, canoes, paddleboats, fishing boats, stand-up paddle boards), a swimming beach with over 400 feet of beachfront and large areas for wading, an accessible fishing pier, and sand volleyball courts. The visitor's center also hosts a concessionaire who provides year round banquet and meeting services.

The Facilities Department handles all of the recreational operations which include the marina, swimming beach, site rentals, and summer concert series as well as the concessionaire license agreement. The Operations and Infrastructure Department is responsible for all other public use areas at the preserve.

PERFORMANCE MEASUREMENTS	2012/13 ACTUAL	2013/14 ACTUAL	2014/15 ESTIMATED	2015/16 PROPOSED
Boat Rental Revenue	\$179,435	\$220,906	\$200,000	\$200,000
Beach Attendance Revenue	\$69,674	\$77,283	\$87,000	\$87,000
Non-Resident Parking Fee Revenue	\$60,980	\$70,801	\$70,000	\$70,000
Concessionaire Revenue	\$379,182	\$445,440	\$475,000	\$500,000
Site Rental Revenue	\$52,273	\$45,672	\$50,000	\$50,000

GREENBELT

The Greenbelt Cultural Center hosts environmental and cultural education programs, artistic performances, and special events. The GCC serves the needs of area corporations, schools, non-profit groups, other community partners, and individuals by providing rental opportunities.

KEY OBJECTIVES FOR FY 2015/16

- Continue to monitor and assess building operations to optimize use of green design features.
- Work with environmental education staff to schedule existing educational programs at the center.
- Continue to refine policies and procedures to manage increasing and changing service demands.
- Strategically grow the business rental program to minimize underutilized rental periods and maximize revenue generating potential of the facility.

Performance Measurements	2012/13 ACTUAL	2013/14 ACTUAL	2014/15 ESTIMATED	2015/16 PROJECTED
Community Rentals	146	142	120	150
Rental Revenue	\$121,163	\$118,722	\$100,000	\$123,000
Rental Attendance	27,500	30,945	20,000	28,000

OTHER FACILITIES

The Facilities Department also oversees the operation of the Lake County Discovery Museum, the Bonner Heritage Farm, the Adlai E. Stevenson Historic Home and the Ryerson Conservation Welcome Center as well as managing the District's exhibition program and care of the District's archives and collections.

The nationally accredited Lake County Discovery Museum reaches diverse audiences in response to community demand. This is achieved through school and public programs, interactive exhibitions, and research services. The museum hosts two major annual events, Civil War Days (the largest Civil War encampment in Illinois and one of the largest in the Midwest) and the Farm Heritage Festival.

The museum is a participant in the Illinois State Library's Illinois Digital Archives (IDA) project. IDA provides online access to primary source materials in over 80 Illinois libraries, archives, museums, historical societies and other cultural institutions.

The Facilities Department will continue growth of its audiences through offering quality public exhibits and coordinating programming with the Education Department at all sites; offering exhibitions and interpretive information at sites throughout the District; providing public access opportunities at the Adlai E. Stevenson Historic Home and Bonner Heritage Farm; and exploring innovative methods of revenue production for all the facilities.

KEY OBJECTIVES FOR FY 2015/16

- **Archives/Collections Relocation:** Commence the construction and moving phase of the museum's historic collections and archives from Lakewood to Libertyville.
- **Exhibitions:** Maintain the District's exhibition program, including galleries at the museum, Independence Grove Visitors Center, Greenbelt Cultural Center, the Adlai E. Stevenson Historic Home, and outdoors at preserves throughout the District. Present the following special exhibitions at the museum:
 - *Growing Up in Lake County* (March 14, 2015 – July 2016)
 - *A Picture is Worth a Thousand Yards: Sports Photography of Walter Payton* (March 21, 2015 – September 27, 2015)
 - *Civil War Journey* (October 1, 2015 – December 31, 2015)
 - *Postcard Art Competition/Exhibition 2015* (January – February 2016)
 - *First Folio! The Book that Gave us Shakespeare* (March 2016)
 - *Stevenson World Tour* (April 2016 – July 2016)
- **Collections:** Maintain high level of service to researchers and donors; continue public outreach through social media and print; add content from the museum's historic collections to the digital collections database; and prepare the historic collections for the move to the Libertyville site, including creating up-to-date collections inventories and planning for the physical movement of fragile and sensitive materials.
- **Bonner Heritage Farm:** Manage current programming at Bonner Heritage Farm. Maintain cost-effective interpretative operations at the site.
- **Adlai E. Stevenson Historic Home:** Provide public access through tours of the home and site. Offer regular open hours for the exhibitions on Stevenson's life and significance located in the Service Building. Work with the Adlai Stevenson Center on Democracy to identify and design program development and public access partnership opportunities.

	2012/13	2013/14	2014/15	2015/16
PERFORMANCE MEASUREMENTS	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Museum General Admissions	11,083	8,529	9,500	11,000
Museum Admissions Revenue	\$26,920	\$22,320	\$25,000	\$25,000
Museum Merchandise Sales	\$30,549	\$27,222	\$23,000	\$32,500
Other Program/Event Attendance	8,002	8,071	9,000	9,000
Outreach Attendance	3,787	6,144	7,000	5,000
Community Rental Attendance	269	572	300	250
Collections Customers Served	1,440	1,856	2,000	1,000
Community Rentals	18	13	10	10
Illinois Digital Archives Page Views	-	68,438	70,000	70,000
Social Media Followers*	2,919	3,408	3,750	4,000
E-newsletter Subscribers	2,598	3,288	3,500	3,750
Blog Page Views**	164,088	108,009	110,480	113,000

*Social media followers includes: Flickr members, Facebook fans, and T201witter followers

** Blog page views include: Lake County History Blog and Postcard Blog

FACILITIES (excluding Golf)
FY 2015/16 Budget

LAKE COUNTY FOREST PRESERVES



2014/15 Budget	2014/15 Estimate	2015/16 Request
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Funding Sources

General Corporate Fund Tax Levy	\$1,404,670	\$1,175,860	\$852,970
Retirement Fund Tax Levy	312,730	277,870	238,640
Grants & Donations	776,480	31,720	25,000
Land and Building Rentals	319,940	277,740	280,940
Easements and License	12,000	12,000	12,000
Charges for Service and Sales	456,910	479,950	478,750
Permits	7,600	7,600	7,600
Programs and Admissions	197,000	182,000	180,000
Concessionaire Revenue	391,500	475,000	500,000
Other Revenue	4,410	17,480	11,750
Use of Fund balance	55,960	309,910	(3,630)
Total Funding	3,939,200	3,247,130	2,584,020

Expenditures

Salaries (112.92 FTE)	1,583,840	1,407,300	1,207,980
Benefits	263,700	224,840	222,010
Payroll taxes and IMRF costs	312,730	277,870	238,640
Commodities	133,700	145,790	183,950
Contractuals	1,610,230	1,166,330	731,440
Total Operating Expenses	3,904,200	3,222,130	2,584,020
Capital	35,000	25,000	0
Total Expenditures	\$3,939,200	\$3,247,130	\$2,584,020

Budget Summary for Fiscal Year 2015/16

Fund: 1000

General Corporate Fund

Department

Operations Facilities

**LAKE COUNTY FOREST PRESERVES**

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Request
Revenues					
Land & Building Leases	182,450	172,761	184,940	157,740	177,940
Miscellaneous Revenue	2,726	797	2,300	850	900
District Housing Rental	132,561	133,340	135,000	120,000	103,000
Concessionaire Revenue	379,182	445,440	391,500	475,000	500,000
Licenses	12,000	12,000	12,000	12,000	12,000
Research Services	21,678	27,829	22,560	20,800	12,400
Admissions	26,920	22,320	43,000	25,000	23,000
Admissions-Beach	67,114	73,635	83,000	83,000	83,000
Punch Card Admissions	2,560	3,648	4,000	4,000	4,000
Donations	39,510	32,309	10,460	15,600	8,980
State Grant	0	1,824	0	0	0
Picnic Permits	2,764	4,124	4,000	4,000	4,000
Fishing Permits	3,409	3,919	3,600	3,600	3,600
Transfers	0	1,813	0	0	0
Equipment Rental	179,435	228,198	190,500	208,500	208,500
Merchandise Sales	30,549	27,222	35,000	23,000	32,500
Packaged Sales	2,115	2,947	2,150	2,150	2,150
Banquet Food Sales	5,385	4,535	2,700	3,000	2,700
Food and Beverage Sales	9,893	10,104	10,000	10,000	10,000
Seasonal Marina Slip-Resident	37,942	54,630	40,000	55,000	55,000
Seasonal Marina Slip-Non Res	34,660	36,809	40,000	40,000	40,000
Daily Slip Fee	2,035	500	2,000	2,000	2,000
Daily Boat Launch Non-Resider	1,830	2,025	1,500	1,500	1,500
Daily Boat Launch Pass	15,916	18,449	18,000	18,000	18,000
Boat Storage	57,331	61,838	60,000	62,000	60,000
Marina Store Sales	3,594	4,581	4,000	4,000	4,000
Boat In/Out Service	19,426	19,377	18,000	18,000	18,000
Trailer Storage	2,529	5,078	2,500	4,000	4,000
Parking Fees	60,980	70,801	67,000	70,000	70,000
Daily Boat Launch Pass-Non Res	3,034	11,824	8,000	8,000	8,000
Total Revenues	\$1,339,528	\$1,494,677	\$1,397,710	\$1,450,740	\$1,469,170
Expenditures					
Personnel					
Salaries & Wages	1,136,082	1,120,717	1,188,350	1,024,130	849,790
Part Time Wages	312,032	313,479	363,720	351,320	328,050
Overtime Wages	2,662	2,710	2,800	1,770	800
Sick Pay Reimbursement	7,552	8,718	8,970	15,560	8,560
Health Insurance	209,869	237,592	263,700	224,840	222,010
Total Personnel	1,668,197	1,683,216	1,827,540	1,617,620	1,409,210
Commodities					
Office Supplies	5,159	4,471	6,300	10,300	10,300
Furniture & Equipment	3,908	8,625	5,000	5,700	15,000
Digital Supplies	125	35	290	290	140
Software	2,169	979	800	800	950
Books, Periodicals, Manuals	334	586	530	530	530
Postage	2,637	2,560	2,880	4,480	4,330
Uniforms	5,471	5,955	6,400	7,100	7,000
Small Tools & Equipment	2,104	1,017	2,700	2,700	2,000
Building Maint. Supplies	17,187	16,148	23,000	18,800	22,700
Equipment Maint. Supplies	1,133	1,310	1,600	1,600	41,500
Operating Supplies	47,016	46,648	53,450	56,450	50,150
Cost of Goods Sold	26,768	25,250	30,750	24,150	29,350
Total Commodities	114,011	113,584	133,700	132,900	183,950

Budget Summary for Fiscal Year 2015/16

Fund: 1000

General Corporate Fund

Department

Operations Facilities

**LAKE COUNTY FOREST PRESERVES**

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Request
Contractuals					
Computer Fees & Services	4,879	4,874	5,800	6,200	5,800
Consulting Fees	2,900	0	3,000	3,000	3,000
Merchant Credit Card Fees	11,020	14,299	13,960	12,900	14,000
Advertising	54,466	68,330	82,890	83,250	42,890
Printing	17,937	15,704	27,300	24,900	20,500
Photography Services	700	750	2,000	1,000	2,000
Dues & Subscriptions	2,156	2,479	2,710	5,700	5,690
Licenses & Permits	(892)	750	360	750	770
Natural Gas	72,180	102,490	79,140	104,860	117,020
Electricity	254,906	269,768	260,750	271,630	204,520
Telephone	110,840	24,582	24,980	40,100	53,610
Water & Sewer	18,635	13,032	21,200	21,120	21,700
Pest Control	3,488	1,657	6,620	12,230	6,730
Repairs & Maint. Building	73,300	73,582	91,890	98,300	75,470
Repairs & Maint. Grounds	4,187	0	8,000	0	0
Repairs & Maint. Equipment	52,305	37,697	57,200	34,710	19,200
Equipment Rental	12,563	11,347	13,310	15,840	15,640
Vehicle Replacement Charge	0	0	23,050	17,510	6,410
IT Replacement Charge	0	0	6,980	6,980	35,030
Certifications and Education	0	100	100	100	90
Professional Development	7,232	4,265	8,130	7,300	10,370
Mileage Reimbursement	2,698	2,063	4,510	2,110	2,300
Real Estate & Drainage Taxes	21,853	(6,344)	8,000	8,000	8,000
Miscellaneous Contractuals	82,876	54,220	58,350	78,700	60,700
Total Contractuals	810,229	695,645	810,230	857,190	731,440
Total Operating Expenses	2,592,437	2,492,445	2,771,470	2,607,710	2,324,600
Capital					
Furniture & Fixtures	9,781	10,044	10,000	0	0
Miscellaneous Capital	25,011	24,773	25,000	25,000	0
Total Capital	34,792	34,817	35,000	25,000	0
Marina Trans to Capital Fac.	146,337	0	0	0	0
Total Expenditures	2,773,566	2,527,262	2,806,470	2,632,710	2,324,600
Net Tax Levy Impact	1,434,038	1,032,585	1,408,760	1,181,970	855,430

Budget Summary for Fiscal Year 2015/16

Fund: 1000

General Corporate Fund

Department:

Operations Facilities - Fox River Marina

**LAKE COUNTY FOREST PRESERVES**

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Request
Revenues					
Miscellaneous Revenue	1	484	100	100	100
Seasonal Marina Slip-Resident	37,942	54,630	40,000	55,000	55,000
Seasonal Marina Slip-Non Res	34,660	36,809	40,000	40,000	40,000
Daily Slip Fee	2,035	500	2,000	2,000	2,000
Daily Boat Launch Non-Resider	1,830	2,025	1,500	1,500	1,500
Daily Boat Launch Pass	15,916	18,449	18,000	18,000	18,000
Boat Storage	57,331	61,838	60,000	62,000	60,000
Boat In/Out Service	19,426	19,377	18,000	18,000	18,000
Trailer Storage	2,529	5,078	2,500	4,000	4,000
Daily Boat Launch Pass-Non Res	3,034	11,824	8,000	8,000	8,000
Total Revenues	\$174,704	\$211,014	\$190,100	\$208,600	\$206,600
Expenditures					
Personnel					
Salaries & Wages	0	0	0	2,680	7,950
Part Time Wages	20,299	21,485	20,910	20,900	21,600
Health Insurance	809	424	310	1,210	2,310
Total Personnel	21,108	21,909	21,220	24,790	31,860
Commodities					
Office Supplies	518	768	800	800	800
Uniforms	0	126	300	300	250
Small Tools & Equipment	1,895	312	2,000	2,000	1,500
Building Maint. Supplies	473	345	1,000	1,000	1,000
Equipment Maint. Supplies	5	0	100	100	10,000
Operating Supplies	459	1,127	1,000	1,000	1,000
Total Commodities	3,350	2,678	5,200	5,200	14,550
Contractuals					
Merchant Credit Card Fees	2,069	3,369	3,000	3,000	3,000
Advertising	0	0	600	600	600
Printing	831	0	1,000	1,000	1,000
Telephone	0	0	0	130	480
Equipment Rental	1,009	1,087	1,600	1,600	1,600
IT Replacement Charge	0	0	0	0	1,090
Mileage Reimbursement	0	363	1,000	0	300
Miscellaneous Contractuals	0	0	0	0	3,000
Total Contractuals	3,909	4,819	7,200	6,330	11,070
Transfer to Capital Fac. Fund	146,337	0	0	0	0
Total Expenditures	174,704	29,406	33,620	36,320	57,480
Net Tax Levy Impact	0	(181,608)	(156,480)	(172,280)	(149,120)

Budget Summary for Fiscal Year 2015/16

Fund: 1000

General Corporate Fund

Department:

Operations Facilities - Independence Grove

**LAKE COUNTY FOREST PRESERVES**

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Request
Revenues					
Land & Building Leases	52,273	45,672	55,000	50,000	50,000
Miscellaneous Revenue	1,877	376	1,600	200	200
Concessionaire Revenue	379,182	445,440	391,500	475,000	500,000
Admissions-Beach	67,114	73,635	83,000	83,000	83,000
Punch Card Admissions	2,560	3,648	4,000	4,000	4,000
Donations	20,662	6,175	9,000	8,000	8,000
Picnic Permits	2,764	4,124	4,000	4,000	4,000
Fishing Permits	3,409	3,919	3,600	3,600	3,600
Equipment Rental	179,435	228,198	190,500	208,500	208,500
Packaged Sales	2,115	2,947	2,150	2,150	2,150
Food and Beverage Sales	9,893	10,104	10,000	10,000	10,000
Marina Store Sales	3,594	4,581	4,000	4,000	4,000
Parking Fees	60,980	70,801	67,000	70,000	70,000
Total Revenues	\$785,858	\$899,620	\$825,350	\$922,450	\$947,450
Expenditures					
Personnel					
Salaries & Wages	137,865	150,936	155,770	141,790	117,400
Part Time Wages	168,353	168,811	201,670	201,670	201,670
Overtime Wages	599	362	300	600	300
Sick Pay Reimbursement	2,507	2,460	2,530	2,360	800
Health Insurance	49,923	57,895	59,240	52,990	47,980
Total Personnel	359,247	380,464	419,510	399,410	368,150
Commodities					
Office Supplies	1,944	2,040	2,500	2,500	2,500
Furniture & Equipment	0	0	0	0	10,000
Postage	264	34	400	400	400
Uniforms	5,471	5,829	6,100	6,800	6,750
Small Tools & Equipment	209	705	700	700	500
Building Maint. Supplies	4,988	8,474	11,000	10,800	10,700
Equipment Maint. Supplies	1,128	1,310	1,500	1,500	31,500
Operating Supplies	17,976	13,697	17,400	16,900	16,400
Cost of Goods Sold	9,137	11,137	11,500	11,500	11,500
Total Commodities	41,117	43,226	51,100	51,100	90,250
Contractuals					
Merchant Credit Card Fees	4,677	5,665	6,000	6,000	6,000
Advertising	0	400	1,000	1,000	1,000
Printing	953	1,859	1,400	1,400	1,400
Dues & Subscriptions	1,021	777	1,100	1,100	580
Natural Gas	0	0	0	2,000	9,000
Electricity	0	0	0	2,000	9,000
Telephone	0	0	0	430	3,000
Water & Sewer	0	0	0	220	660
Repairs & Maint. Building	8,082	245	5,000	5,000	5,000
Repairs & Maint. Equipment	694	1,665	2,000	2,000	2,000
Equipment Rental	4,949	4,573	6,100	4,600	4,600
IT Replacement Charge	0	0	1,640	1,640	6,760
Certifications and Education	0	100	100	100	60
Professional Development	5,353	1,632	4,500	4,500	1,000
Mileage Reimbursement	619	0	1,000	500	500
Miscellaneous Contractuals	25,061	20,808	23,200	23,200	21,200
Total Contractuals	51,409	37,724	53,040	55,690	71,760
Total Operating Expenses	451,773	461,414	523,650	506,200	530,160

Budget Summary for Fiscal Year 2015/16

Fund: 1000

General Corporate Fund

Department:

Operations Facilities - Independence Grove

**LAKE COUNTY FOREST PRESERVES**

	<u>2012/13</u> <u>Actual</u>	<u>2013/14</u> <u>Actual</u>	<u>2014/15</u> <u>Budget</u>	<u>2014/15</u> <u>Estimate</u>	<u>2015/16</u> <u>Request</u>
Capital					
Furniture & Fixtures	9,781	10,044	10,000	0	0
Miscellaneous Capital	25,011	24,773	25,000	25,000	0
Total Capital	34,792	34,817	35,000	25,000	0
Total Expenditures	486,565	496,231	558,650	531,200	530,160
Net Tax Levy Impact	(299,293)	(403,389)	(266,700)	(391,250)	(417,290)

Budget Summary for Fiscal Year 2015/16

Fund: 1000

General Corporate Fund

Department

Operations Facilities - Greenbelt



	LAKE COUNTY FOREST PRESERVES				
	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Request
Revenues					
Land & Building Leases	121,163	118,722	123,000	100,000	123,000
Miscellaneous Revenue	216	0	100	50	100
Donations	0	15,870	0	0	0
Transfers	0	294	0	0	0
Banquet Food Sales	5,385	4,535	2,700	3,000	2,700
Total Revenues	\$126,764	\$139,421	\$125,800	\$103,050	\$125,800
Expenditures					
Personnel					
Salaries & Wages	114,044	110,470	154,390	110,410	152,290
Part Time Wages	47,182	50,899	44,450	45,450	18,430
Overtime Wages	14	0	0	0	0
Health Insurance	27,787	25,290	37,880	25,840	45,980
Total Personnel	189,027	186,659	236,720	181,700	216,700
Commodities					
Office Supplies	2,697	1,663	3,000	3,000	3,000
Furniture & Equipment	3,908	8,625	5,000	5,700	5,000
Software	895	0	0	0	0
Postage	1,021	556	700	600	700
Building Maint. Supplies	5,236	3,334	6,000	5,000	6,000
Operating Supplies	1,474	3,475	3,000	2,000	3,000
Total Commodities	15,231	17,653	17,700	16,300	17,700
Contractuals					
Computer Fees & Services	0	0	900	1,300	900
Merchant Credit Card Fees	2,227	2,870	2,500	2,000	2,500
Advertising	7,997	6,500	10,300	10,850	9,300
Printing	6,103	5,170	10,300	10,300	8,300
Dues & Subscriptions	190	105	100	110	110
Licenses & Permits	(1,040)	600	210	600	610
Natural Gas	4,391	5,086	4,400	4,300	4,400
Electricity	31,129	30,019	30,240	28,900	30,240
Telephone	16,461	17,130	16,800	15,300	16,000
Water & Sewer	224	546	600	600	600
Pest Control	428	468	500	520	520
Repairs & Maint. Building	4,893	11,898	17,000	14,000	18,000
Repairs & Maint. Equipment	5,501	4,186	5,200	11,000	5,200
Equipment Rental	3,195	2,338	2,170	3,000	3,000
IT Replacement Charge	0	0	2,330	2,330	6,810
Professional Development	297	796	600	400	600
Mileage Reimbursement	1,080	795	1,100	700	700
Miscellaneous Contractuals	30,149	11,881	1,000	19,000	1,000
Total Contractuals	113,225	100,388	106,250	125,210	108,790
Total Operating Expenses	317,483	304,700	360,670	323,210	343,190
Net Tax Levy Impact	190,719	165,279	234,870	220,160	217,390

Budget Summary for Fiscal Year 2015/16

Fund: 1000

General Corporate Fund

Department:

Operations Facilities - Museum

**LAKE COUNTY FOREST PRESERVES**

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Request
Revenues					
Land & Building Leases	2,155	3,795	2,000	2,600	0
Miscellaneous Revenue	632	(63)	500	500	500
Admissions	26,920	22,320	43,000	25,000	23,000
Donations	15,608	4,783	1,460	5,100	980
State Grant	0	1,824	0	0	0
Transfers	0	1,519	0	0	0
Merchandise Sales	30,549	27,222	35,000	23,000	32,500
Total Revenues	\$75,864	\$61,400	\$81,960	\$56,200	\$56,980
Expenditures					
Personnel					
Salaries & Wages	257,362	233,031	239,620	224,290	162,860
Part Time Wages	42,805	47,100	55,310	41,920	41,310
Overtime Wages	193	209	500	300	500
Sick Pay Reimbursement	939	1,409	1,450	1,030	1,100
Health Insurance	48,471	55,916	58,480	50,450	42,050
Total Personnel	349,770	337,665	355,360	317,990	247,820
Commodities					
Office Supplies	0	0	0	4,000	4,000
Software	659	20	0	0	0
Postage	191	267	250	1,950	1,700
Building Maint. Supplies	6,490	3,995	5,000	2,000	5,000
Operating Supplies	15,155	13,067	21,000	26,000	22,000
Cost of Goods Sold	17,631	14,113	19,250	12,650	17,850
Total Commodities	40,126	31,462	45,500	46,600	50,550
Contractuals					
Computer Fees & Services	2,243	2,238	2,250	2,250	2,250
Merchant Credit Card Fees	1,445	1,860	1,800	1,800	2,000
Advertising	39,860	54,560	64,000	64,000	25,000
Printing	8,410	4,401	10,000	9,200	7,000
Photography Services	700	750	2,000	1,000	2,000
Dues & Subscriptions	0	255	260	3,240	3,200
Natural Gas	0	0	0	6,500	6,500
Electricity	0	0	0	25,700	27,000
Telephone	209	150	180	11,670	13,540
Repairs & Maint. Building	2,489	3,040	2,080	12,480	12,480
Equipment Rental	0	0	0	3,200	3,000
Vehicle Replacement Charge	0	0	0	680	2,030
IT Replacement Charge	0	0	0	0	10,130
Professional Development	0	289	1,150	1,320	2,450
Mileage Reimbursement	624	545	850	400	300
Miscellaneous Contractuals	24,473	21,351	31,500	31,500	31,000
Total Contractuals	80,453	89,439	116,070	174,940	149,880
Total Operating Expenses	470,349	458,566	516,930	539,530	448,250
Net Tax Levy Impact	394,485	397,166	434,970	483,330	391,270

Budget Summary for Fiscal Year 2015/16

Fund: 1000

General Corporate Fund

Department

Operations Facilities - Collections

**LAKE COUNTY FOREST PRESERVES**

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Request
Revenues					
Research Services	21,678	27,829	22,560	20,800	12,400
Donations	3,240	5,433	0	1,500	0
Total Revenues	\$24,918	\$33,262	\$22,560	\$22,300	\$12,400
Expenditures					
Personnel					
Salaries & Wages	156,759	161,723	165,550	159,290	183,130
Part Time Wages	33,393	25,184	41,380	41,380	45,040
Sick Pay Reimbursement	0	766	790	8,230	800
Health Insurance	39,033	37,749	39,490	38,030	40,570
Total Personnel	229,185	225,422	247,210	246,930	269,540
Commodities					
Digital Supplies	125	35	290	290	140
Software	615	959	800	800	950
Books, Periodicals, Manuals	334	586	530	530	530
Postage	1,161	1,703	1,530	1,530	1,530
Operating Supplies	8,628	5,009	5,850	5,350	5,550
Total Commodities	10,863	8,292	9,000	8,500	8,700
Contractuals					
Computer Fees & Services	2,636	2,636	2,650	2,650	2,650
Merchant Credit Card Fees	602	535	660	100	500
Advertising	6,609	6,870	6,990	6,800	6,990
Printing	1,640	4,274	4,600	3,000	2,800
Dues & Subscriptions	945	1,342	1,250	1,250	1,280
Natural Gas	2,181	2,578	2,000	2,040	2,100
Electricity	738	718	810	810	810
Telephone	474	1,053	900	900	760
Pest Control	1,116	744	1,120	500	800
Repairs & Maint. Building	3,000	1,988	1,680	0	0
Repairs & Maint. Equipment	0	(280)	0	0	0
Equipment Rental	3,410	3,349	3,440	3,440	3,440
IT Replacement Charge	0	0	3,010	3,010	8,030
Professional Development	1,582	1,548	1,880	1,000	2,070
Mileage Reimbursement	375	360	560	250	300
Miscellaneous Contractuals	2,955	180	2,150	5,000	4,000
Total Contractuals	28,263	27,895	33,700	30,750	36,530
Total Operating Expenses	268,311	261,609	289,910	286,180	314,770
 Net Tax Levy Impact	 243,393	 228,347	 267,350	 263,880	 302,370

Budget Summary for Fiscal Year 2015/16

Fund: 1000

General Corporate Fund

Department:

Operations Facilities - Stevenson House

**LAKE COUNTY FOREST PRESERVES**

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Request
Revenues					
Land & Building Leases	185	585	1,000	1,200	1,000
Licenses	12,000	12,000	12,000	12,000	12,000
Donations	0	48	0	1,000	0
Total Revenues	\$12,185	\$12,633	\$13,000	\$14,200	\$13,000
Expenditures					
Commodities					
Operating Supplies	35	160	200	200	200
Total Commodities	35	160	200	200	200
Contractuals					
Licenses & Permits	148	150	150	150	160
Natural Gas	1,644	6,148	4,740	5,020	5,020
Electricity	2,173	2,947	3,000	3,120	3,120
Telephone	960	1,196	1,100	1,350	1,350
Pest Control	0	0	0	720	1,250
Repairs & Maint. Building	3,720	3,390	3,640	4,050	4,120
Repairs & Maint. Equipment	0	280	0	0	0
Miscellaneous Contractuals	238	0	500	0	500
Total Contractuals	8,883	14,111	13,130	14,410	15,520
Total Operating Expenses	8,918	14,271	13,330	14,610	15,720
Net Tax Levy Impact	(3,267)	1,638	330	410	2,720

Budget Request Summary for Fiscal Year 2015/16
Fund: Cultural Resources Grants

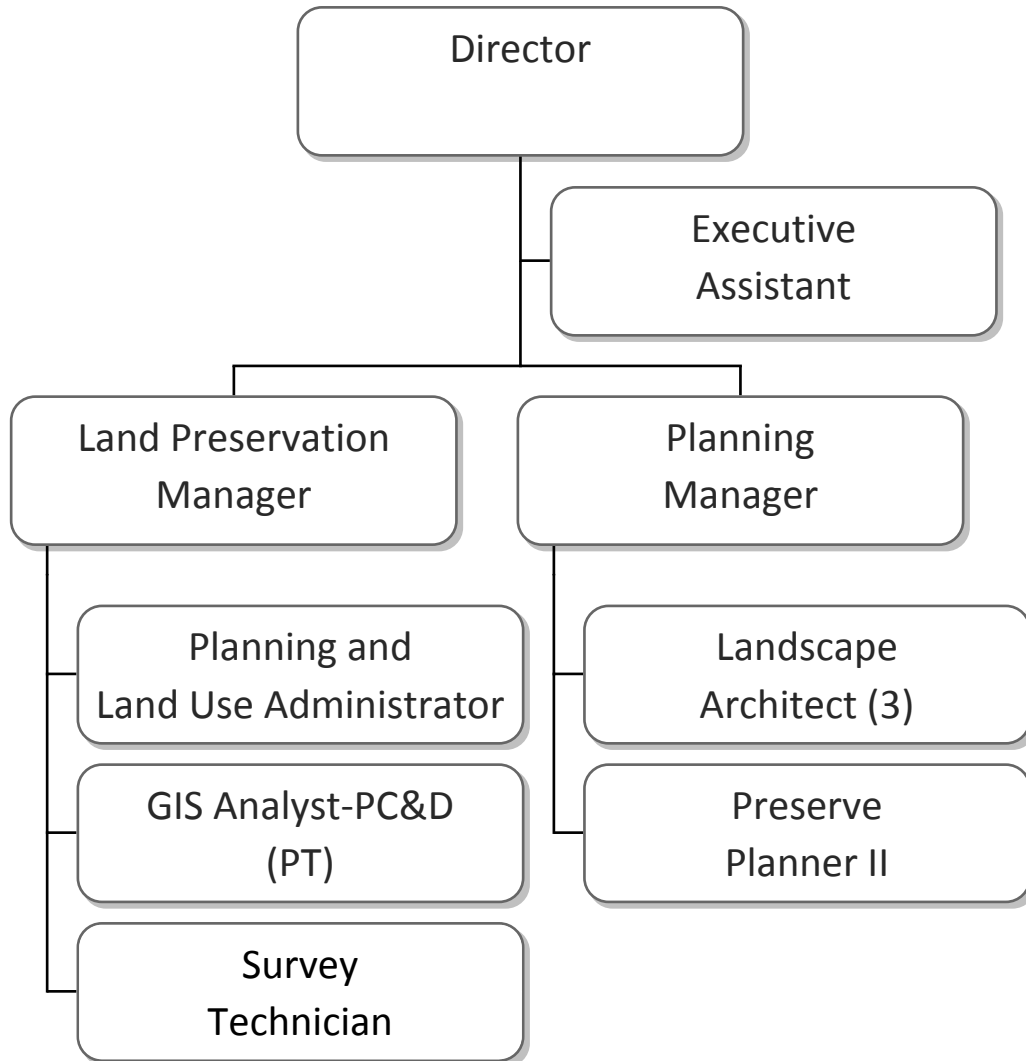
LAKE COUNTY FOREST PRESERVES



	<u>2012/13</u> <u>Actual</u>	<u>2013/14</u> <u>Actual</u>	<u>2014/15</u> <u>Budget</u>	<u>2014/15</u> <u>Estimate</u>	<u>2015/16</u> <u>Request</u>
Expenditures					
Personnel					
Part Time Wages	18,027	10,929	20,000	14,520	20,780
IMRF Contributions	564	322	2,550	800	800
FICA Contributions	1,324	806	1,540	1,180	1,660
Personnel	19,915	12,057	24,090	16,500	23,240
Commodities					
Operating Supplies	(3,880)	32,498	0	12,890	0
Commodities	(3,880)	32,498	0	12,890	0
Contractuals					
Legal Fees	5,618	9,941	0	0	0
Consulting Fees	46,033	0	5,000	0	0
Miscellaneous Contractuals	12,792	39,465	795,000	309,140	0
Contractuals	64,443	49,406	800,000	309,140	0
Interfund Transfers	561,912	294	0	0	0
Total Operating Expenses	642,390	94,255	824,090	338,530	23,240

Planning and Land Preservation

(10.60 FTE)





GENERAL PROGRAM STATEMENT

The Planning and Land Preservation Department prepares master plans, designs, engineers, provides contract administration of consultants, coordinates and manages construction of District public access improvement projects as outlined in the Board-approved Capital Improvement Plan. The Department also supports the District's land preservation and acquisition program and offers a comprehensive land planning approach to analyzing potential land purchases that provide opportunities to expand existing preserves, initiate greenway and trail corridor preservation, and to preserve natural resource areas including wetlands, prairies, wildlife habitats and forested areas.

Revenues for the District's land preservation program are realized from the sale of bonds. In November of 2008, the voters of Lake County approved a \$185,000,000 bond referendum of which, \$148,000,000 or 80% was designated for land acquisition purposes. In 2010, the District passed a resolution for the Lake County Vision for Land Preservation, which approved a two-fold land acquisition goal of preserving 40 acres for every 1,000 residents and, in combination with the District's public and private land preservation partners in Lake County, preserve at least 20% of the County as natural areas, parks, trails, farmland and scenic views by 2030.

PLANNING DIVISION KEY OBJECTIVES FOR FY 2015-16

- Continue implementation of approved Five-Year Capital Improvement Plan and develop a ten year strategy for deferred maintenance and replacement of the District's existing infrastructure.
- Continue implementation of the Millennium Trail, including construction and completion of the Wilson Road Crossing, the Pine Dunes/Tollway section and the Russell Road/Van Patten Woods connection. Begin Phase I engineering for the Raven Glen/Ethel's Woods Route 45 crossing and a portion of the Millennium Trail through Ethel's Woods Forest Preserve.
- Implement phases of Board-approved master plans for Grassy Lake, Lake Carina, Waukegan Savanna Dog Exercise Area and Buffalo Creek Trail improvements. Complete master planning of Fort Sheridan and Lakewood Forest Preserves for Board review and approval.
- Continue planning of the Regional Greenway Trail System including connecting the Millennium Trail to the Des Plaines River Trail and to Moraine Hills State Park in McHenry County, identifying the final route for the Middlefork Trail and Greenway, connecting the Middlefork Trail and Greenway to the Des Plaines River Trail and the Millennium Trail through Round Lake.
- Complete the construction of the last remaining section of the Des Plaines River Trail adjacent the Ryerson Conservation Area.
- Assist the Lake County Division of Transportation and other partners with the planning and implementation of the Fort Hill Trail, Chain O' Lakes Bike Path, Lyons Woods to Waukegan Savanna trail connection and the Route 137 trail connection.
- Continue working with the Lake County Division of Transportation to coordinate and implement the Buffalo Creek wetland mitigation bank and trail expansion, the Petite Lake Road Chain O' Lakes Bike

Path improvements, the Cedar Lake Road trail connection at Nippersink and the Millennium Trail Route 83 and Rollins Road trail connection.

- Continue Coordination with the Illinois Department of Transportation on several projects including; the Route 22 road improvement project and shared use path adjacent Egret Marsh and Heron Creek; the Route 173 road improvements and the shared use path adjacent Raven Glen, Ethel's Woods and Pine Dunes; the Route 45 and Millburn Bypass improvements and the associated Millennium Trail extension between McDonald Woods and Raven Glen; and the improvements along Route 132 that will provide a trail connecting Duck Farm Dog Exercise Area to Fourth Lake Forest Preserve.
- Coordinate with the Illinois State Toll Highway Authority for the implementation of the mitigation plan at Pines Dunes which includes public access, trails, wetland restoration and upland enhancement of 300 acres.
- Coordinate with the Metropolitan Water Reclamation District of Greater Chicago for the design and implementation of the reservoir expansion, public access improvements and restoration at Buffalo Creek Forest Preserve.
- Continue to work with partners to identify areas of the County that are not connected to the Regional Greenway Trail System and develop strategies for implementing safe connections whenever possible.
- Coordinate the design and implementation of accessibility improvement projects for the District's Dog Exercise Areas to provide adequate access for people of all ages and abilities.
- Continue the District's annual tree and shrub planting program.
- Aggressively pursue outside grant and revenue opportunities.

LAND PRESERVATION DIVISION KEY BOND OBJECTIVES FOR FY 2015-16

- Continue implementation of the land acquisition plan with remaining bond funds from the voter-approved referendum bond funds totaling \$148,000,000.
- Align the District's land acquisition plan with the District's Strategic Plan.
- Continue to implement a land preservation program that is consistent with the following adopted goals: 1) Protect Wildlife Habitat; 2) Preserve Wetlands, Prairies and Forests; 3) Provide Trails, Greenways and River/Lake Access; 4) Protect Against Flooding; 5) Save Large Refuges; 6) Expand Existing Preserves; 7) Create New Open Spaces; 8) Funding Enhancement and Leveraging; 9) Farmland Preservation; 10) Partnerships.
- Continue greenway planning efforts and cooperative working relationships with local municipalities, especially for the Regional Greenway Trail System and the Grand Illinois Trail connecting Singing Hills Forest Preserve with Volo Bog and Moraine Hills State Park in McHenry County.
- Continue working with partners to plan and implement partnership trails and support that effort through land preservation that is consistent with the District's land preservation goals and Strategic Plan.
- Foster partnerships to leverage lands from private non-profit sources, state and federal grants including the OSLAD and LAWCON programs, intergovernmental agreements, donations and conservation easements.

- Work with the Chief Development Officer and the Preservation Foundation to actively solicit private donations for the District's ongoing land acquisition efforts through either monetary or land donations appropriate to the District's preservation plans.
- Continue to develop and enhance working relationships and partnerships with non-profit land conservation organizations (such as Lake Forest Open Lands Association, The Nature Conservancy, Mettawa Open Lands Association, Citizens for Conservation, Lake Bluff Openlands, Conserve Lake County, the Barrington Area Conservation Trust, and Openlands) that will identify and preserve projects that will enhance the District's land holdings.
- Develop strategies to acquire and/or preserve in-holdings throughout the District with special emphasis on those in-holdings that could negatively impact natural resources protection of adjacent District lands due to environmental contaminations.
- Analyze potential land acquisition programs or partnerships in urbanized areas of the county that may include the purchase of smaller parcels in order to meet the open space needs of an urban population.
- Work with elected state officials from Lake County, environmental groups and the statewide Forest Preserve District coalition to stabilize the OSLAD and LAWCON grant programs pertaining to land acquisition funding.
- Continue to implement the further protection of District holdings through the use of property restrictions such as conservation easements, deed restrictions or nature preserve dedications, where appropriate.

<u>PERFORMANCE MEASUREMENTS</u>	<u>2012/13 ACTUAL</u>	<u>2013/14 ACTUAL</u>	<u>2014/15 ESTIMATED</u>	<u>2015/16 PROJECTED</u>
Annual Acres Preserved (includes easements)	702.2	106.1	78.3	163.4
Acres per 1,000 residents (Goal = 40)	42.8	43	42.99	43.2
Lake County Population	702,120+	703,019+	703,200*	703,360*
% of County as Forest Preserves	9.98	10.01	10.03	10.09
% of County Preserved w/Partners (Goal = 20%)	17.0	17.3	17.6	17.9
New Preserves added	2	0	0	0
Total Number of Preserves	66	65	65	65
Average per-acre cost for land	\$31,052	\$39,678	\$26,942	\$35,000
Total District acreage	30,049.30	30,156.40	30,234.70	30,398.10

+ US Census Bureau Estimate

* Population Forecast

PLANNING & LAND PRESERVATION
FY 2015/16 Budget

LAKE COUNTY FOREST PRESERVES



2014/15 Budget	2014/15 Estimate	2015/16 Request
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Funding Sources

Development Fund Tax Levy	\$1,063,280	\$909,600	\$708,690
Retirement Fund Tax Levy	208,090	183,820	159,570
Land Acquisition Bond Fund	8,468,920	4,167,360	7,493,700
Land and Building Rentals	197,200	193,680	199,420
Investment Income(Development Fund)	317,530	399,270	255,310
Other Revenues	1,000	1,000	1,000
Total Funding	10,256,020	5,854,730	8,817,690

Expenditures

Salaries (10.20 FTE)	1,055,490	932,560	810,510
Benefits	176,790	156,170	139,130
Payroll taxes and IMRF costs	208,090	183,820	159,570
Commodities	39,670	30,780	31,090
Contractuals	503,180	548,530	404,590
Total Operating Expenses	1,983,220	1,851,860	1,544,890
Capital (including land acquisition)	8,272,800	4,002,870	7,572,800
Total Expenditures	\$10,256,020	\$5,854,730	\$9,117,690

Budget Request Summary for Fiscal Year 2015/16

Fund: 2000

Land Development Fund

Department:

Planning Public Access

**LAKE COUNTY FOREST PRESERVES**

	<u>2012/13 Actual</u>	<u>2013/14 Actual</u>	<u>2014/15 Budget</u>	<u>2014/15 Estimate</u>	<u>2015/16 Request</u>
Expenditures					
Personnel					
Salaries & Wages	990,796	897,831	918,250	791,410	620,990
Part Time Wages	5,832	6,576	8,960	4,130	29,180
Sick Pay Reimbursement	38,576	7,687	7,950	12,970	4,890
Budgeted Salary Adjustment	0	0	(30,000)	0	(30,000)
Health Insurance	188,248	187,389	175,050	153,590	134,920
Total Personnel	1,223,452	1,099,483	1,080,210	962,100	759,980
Commodities					
Office Supplies	3,573	4,270	6,340	4,100	3,100
Software	6,248	1,425	4,000	3,500	3,500
Books, Periodicals, Manuals	413	506	900	600	650
Postage	1,590	1,267	2,000	2,000	1,500
Uniforms	582	70	1,750	1,040	500
Equipment Maint. Supplies	1,297	132	1,500	1,500	1,500
Operating Supplies	4,839	8,601	8,700	5,660	6,400
Total Commodities	18,542	16,271	25,190	18,400	17,150
Contractuals					
Architect Fees	0	0	0	20,000	10,000
Legal Fees	14,590	42,934	20,000	25,000	30,000
Engineering Fees	1,602	0	5,000	5,000	10,000
Computer Fees & Services	12,394	15,239	14,500	15,000	12,780
Consulting Fees	13,159	21,764	50,000	50,000	47,000
Advertising	745	220	2,750	1,750	1,000
Printing	424	863	3,500	3,060	1,500
Dues & Subscriptions	2,084	2,908	3,750	3,100	5,830
Electricity	46,246	55,532	48,510	41,140	21,000
Telephone	29,345	31,175	22,490	24,640	7,340
Water & Sewer	0	0	0	50	110
Disposal Services	0	0	0	40	170
Pest Control	0	0	0	40	170
Repairs & Maint. Building	5,830	6,597	5,050	4,300	1,980
Repairs & Maint. Equipment	191	0	3,750	3,750	3,750
Repairs & Maint. Vehicles	69	2	1,500	500	0
Equipment Rental	6,307	6,621	7,780	7,960	3,050
Vehicle Replacement Charge	0	0	28,460	23,980	15,010
IT Replacement Charge	18,780	15,450	15,450	15,450	14,200
Certifications and Education	421	2,358	3,900	2,500	3,750
Professional Development	2,317	4,498	8,400	7,000	10,300
Mileage Reimbursement	154	120	300	300	350
Real Estate & Drainage Taxes	26,116	25,966	27,000	27,000	27,000
Total Contractuals	180,774	232,247	272,090	281,560	226,290
Total Operating Expenses	1,422,768	1,348,001	1,377,490	1,262,430	1,003,420
Capital					
Engineering Fees	600,349	45,292	72,847	69,780	0
Architect Fees	3,670	0	0	0	0
Buildings & Structures	10,019	0	0	0	0
Capital Imprvmnts-Preserves	880,734	1,268,305	8,206,387	7,798,890	2,829,950
Bridges and Trails	0	0	25,000	25,000	0
Total Capital	1,494,772	1,313,597	8,304,234	7,893,670	2,829,950
Total Expenditures	2,917,540	2,661,598	9,681,724	9,156,100	3,833,370

Budget Request summary for Fiscal Year 2015/16

Fund: Land Acquisition

**LAKE COUNTY FOREST PRESERVES**

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Request
Revenues					
Bond Proceeds	15,307,772	0	0	0	0
Interest Investments	18,444	(63,867)	61,520	73,100	21,000
Interfund Transfer	74,037	0	0	0	0
Total Revenues	\$15,400,253	\$(63,867)	\$61,520	\$73,100	\$21,000
Expenditures					
Personnel					
Salaries & Wages	253,082	104,139	90,360	93,970	153,470
Part Time Wages	0	27,779	27,990	27,990	0
Sick Pay Reimbursement	15,656	1,903	1,980	1,720	1,980
Health Insurance	34,159	1,377	1,740	2,580	4,210
Total Personnel	302,897	135,198	122,070	126,260	159,660
Commodities					
Office Supplies	5,792	6,958	5,480	5,480	5,440
Furniture & Equipment	35	0	0	0	0
Software	1,813	5,399	7,500	6,100	7,500
Postage	141	83	500	200	400
Gasoline & Oil	507	38	0	100	100
Vehicle Maint. Supplies	12	0	0	0	0
Operating Supplies	257	84	1,000	500	500
Total Commodities	8,557	12,562	14,480	12,380	13,940
Contractuals					
Legal Fees	27,593	22,698	25,000	23,630	25,000
Computer Fees & Services	0	0	0	100	100
Consulting Fees	4,401	27,850	80,000	60,000	25,000
Dues & Subscriptions	250	299	500	400	500
Electricity	6,040	6,670	6,340	5,920	5,200
Telephone	2,613	2,348	2,600	2,350	2,150
Water & Sewer	0	0	0	20	30
Disposal Services	0	0	0	40	40
Pest Control	0	0	0	10	40
Repairs & Maint. Building	761	792	660	780	500
Equipment Rental	824	795	1,020	850	750
Vehicle Replacement Charge	0	0	790	790	790
IT Replacement Charge	4,640	2,520	980	980	5,100
Professional Development	2,445	0	3,000	2,500	3,000
Mileage Reimbursement	192	30	200	30	100
Bond Issuance Costs	312,490	0	0	0	0
Miscellaneous Contractuals	0	0	0	560	0
Total Contractuals	362,249	64,002	121,090	98,960	68,300
Interfund Transfers	74,037	0	0	0	0
Total Operating Expenses	747,740	211,762	257,640	237,600	241,900

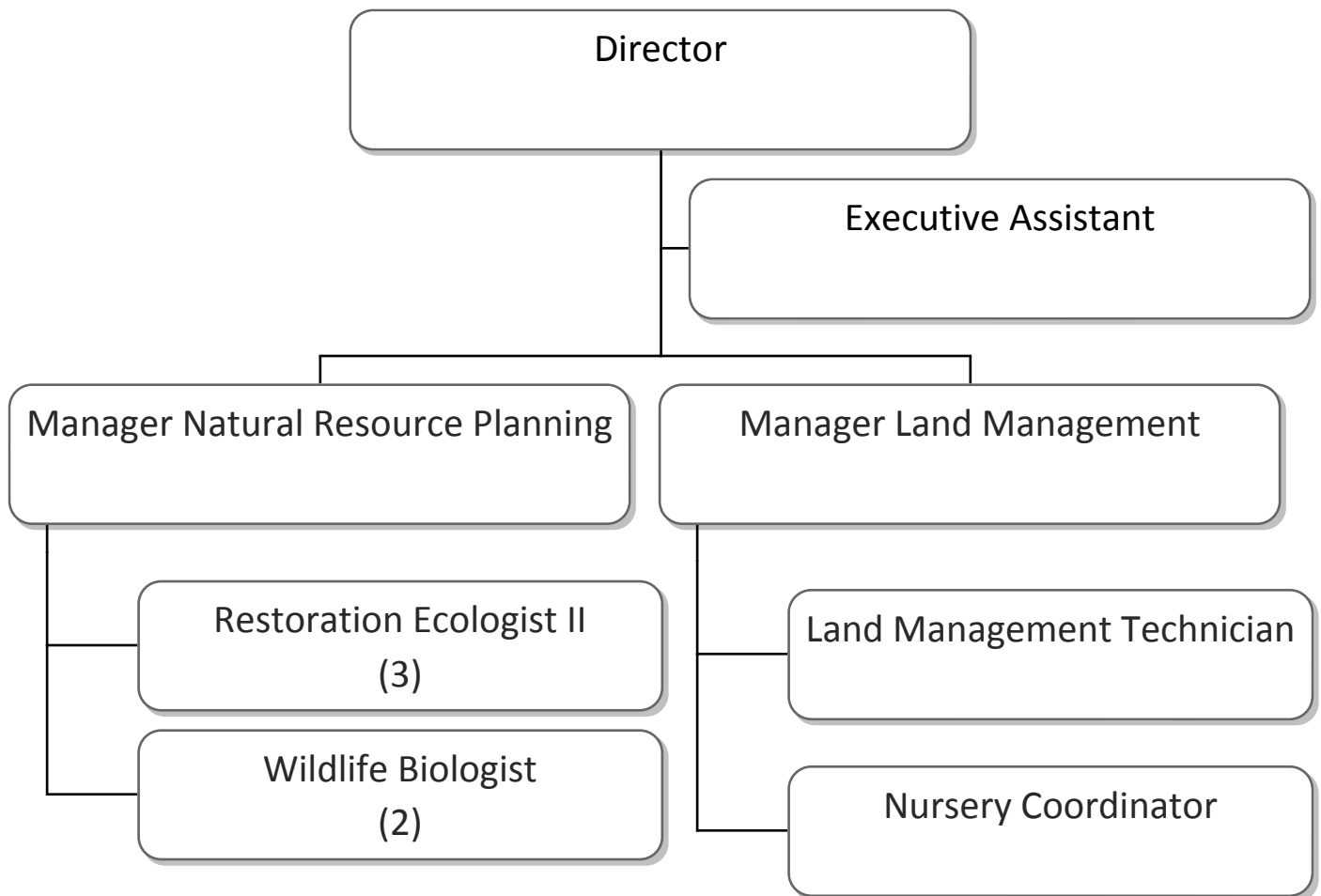
Budget Request summary for Fiscal Year 2015/16*Fund: Land Acquisition***LAKE COUNTY FOREST PRESERVES**

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Request
Capital					
Land Acquisition	21,770,427	3,963,930	8,000,000	3,788,490	7,000,000
Title Fees	19,918	12,603	22,800	17,340	22,800
Tax Prorations	2,167	9,228	2,000	(7,360)	2,000
Other Land Acquisition Costs	(9,027)	13,146	91,200	23,070	91,200
Appraisal Fees	8,950	12,900	31,400	13,550	31,400
Engineering Fees	18,783	49,251	39,900	76,350	39,900
Legal Fees	75,641	51,163	85,500	91,430	85,500
Total Capital	21,886,859	4,112,221	8,272,800	4,002,870	7,272,800
Total Expenditures	22,634,599	4,323,983	8,530,440	4,240,470	7,514,700
Revenue Excess (Deficit) over Expenditures	(7,234,346)	(4,387,850)	(8,468,920)	(4,167,370)	(7,493,700)
Beginning Fund Balance	27,049,250	19,814,904	15,510,174	15,427,054	11,259,684
Ending Fund Balance	\$19,814,904	\$15,427,054	\$7,041,254	\$11,259,684	\$3,765,984

Natural Resources



(11.00 FTE)





GENERAL PROGRAM STATEMENT

The Natural Resource Department prepares ecological restoration plans. Designs, engineers, and provides contract administration of consultants. Coordinates and manages the implementation of District habitat restoration projects as outlined in the Board-approved Capital Improvement Plan to restore lands back to their historic conditions. The Department is responsible for natural resource and wildlife management programs, including restoration of natural plant communities for plants and animals, controlled burn management, endangered-threatened-rare species monitoring and management, wildlife monitoring, conservation and research, animal damage management, invasive plant species management and farmland licenses.

KEY OBJECTIVES FOR FY 2015-16

- Continue implementation of approved Five-Year Capital Improvement Plan.
- Continue implementation of the Southern Des Plaines Woodland Restoration Project including Ryerson Woods, Wright Woods, MacArthur Woods, Grainger Woods, Cahokia Flatwoods and Old School Forest Preserve.
- Continue leading the Wisconsin-Illinois Lakeplain Partnerships with Illinois and Wisconsin Departments of Natural Resources, U.S. Army Corps of Engineers, Wisconsin Nature Conservancy and others to restore the historical hydrological conditions to Spring Bluff Forest Preserve and the natural communities of the Lake Michigan Lakeplain.
- Develop a Green Infrastructure Strategy for Lake County identifying potential 10,000-acre ecological complexes, large woodland, wetland and prairie habitats, Lake Michigan protection/restoration areas, potential water resource areas, and determining economic value of ecosystem services.
- Continue collaboration with the City of Lake Forest and Lake Forest Openlands Association for the restoration of Middlefork Savanna Forest Preserve.
- Continue implementation of the Ethel's Woods-North Mill Creek restoration project.
- Continue collaboration with Lincoln Park Zoo for the development of re-introduction strategies for Blanding's Turtle, Smooth Green Snake, Spotted Salamander, Wood Frog, Meadow Jumping Mouse, and Least Weasel.
- Continue implementation of the Deer Management Program including new natural areas for management.
- Continue to enhance volunteer stewardship program to engage the next generation of ecological stewards and volunteers.
- Continue the operation of the native seed nursery generating seed for restoration projects and providing rare local geno-types.

- Coordinate with the U.S. Army Corps of Engineers, Openlands, City of Lake Forest, and Lake Forest Openlands for the design and implementation of the coastal habitat restoration project at Fort Sheridan as part of the USACE's Great Lakes Fishery and Ecosystem Restoration program and the US Forest Service State and Private Forestry Program.
- Continued implementation of ecological monitoring and analysis of both ecological and management data to assess impacts of restoration and management on flora, fauna, and abiotic components of our lands.
- Seek to increase the number of acres safely treated under the controlled burn program through more efficient use of existing resources and improve communication with adjacent landowners and the general public.
- Coordinate with the Illinois State Toll Highway Authority for the implementation of the mitigation plan at Pines Dunes which includes public access, trails, wetland restoration and upland enhancement of 300 acres.
- Coordinate with the Illinois State Toll Highway Authority, Illinois Department of Transportation and the Lake County Division of Transportation for planning and assessment of the Route 53/120 roadway project including possible open space and mitigation opportunities.
- Coordinate with the Metropolitan Water Reclamation District of Greater Chicago for the design and implementation of the reservoir expansion, mitigation and restoration at Buffalo Creek Forest Preserve.
- Continue collaboration with Morton Arboretum and Chicago Wilderness members for the mapping of oak communities in the region, development of an oak recovery plan and development of a community involvement project to protect, enhance and expand oak communities in the region.
- Coordinate with the U.S. Army Corps of Engineers (USACE) and the Illinois Department of Natural Resources for the removal of the two remaining low-head dams on the Des Plaines River.
- Continue District's annual reforestation program planting native trees and shrubs focusing on the identification of potential 1000-acre woodland complexes. Collaborate with Morton Arboretum and Chicago Wilderness to implement Oak Awareness Month.
- Continue priority habitat restoration projects at Lakewood, Middlefork Savanna, Rollins Savanna, Spring Bluff, Captain Daniel Wright Woods, Lyons Woods and Wadsworth Savanna Forest Preserves, and Grainger Woods Conservation Preserve and Ryerson Conservation Area.

Aggressively pursue and take a leadership role with outside partnerships, collaborations, grants and revenue opportunities.

PERFORMANCE MEASUREMENTS	2012/13 ACTUAL	2014/15 ACTUAL	2014/15 ESTIMATE	2015/16 PROJECTED
Prairie, Woodland, Wetlands Seeded (acres)	285	197	435	376
Reforestation (trees/shrubs planted)	5,430	4,943	7,164	7,964
Prescribed Burn Management (acres)	2,568	3,000	2,391	3,215
Selective Clearing Projects (acres)	564	379	460	420
Farmland Management (acres)	2,294	2,608	2,518	2,220

NATURAL RESOURCES
FY 2015/16 Budget

LAKE COUNTY FOREST PRESERVES



2014/15 Budget	2014/15 Estimate	2015/16 Request
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Funding Sources

Development Fund Tax Levy	\$1,788,200	\$1,942,350	\$2,006,860
Retirement Fund Tax Levy	140,990	142,860	152,820
Grants and Donations	1,997,750	1,855,630	436,070
Land and Building Rentals	456,930	456,760	417,370
Other Revenues	20,260	31,710	4,260
Total Funding	4,404,130	4,429,310	3,017,380

Expenditures

Salaries (11.00 FTE)	714,070	723,520	773,570
Benefits	153,910	168,140	150,110
Payroll taxes and IMRF costs	140,990	142,860	152,820
Commodities	95,800	115,950	134,010
Contractuals	1,091,610	1,361,620	1,247,800
Total Operating Expenses	2,196,380	2,512,090	2,458,310
Capital	2,207,750	1,917,220	559,070
Total Expenditures	\$4,404,130	\$4,429,310	\$3,017,380

Budget Request Summary for Fiscal Year 2015/16

Fund: 2000

Land Development Fund

Department:

Natural Resources

**LAKE COUNTY FOREST PRESERVES**

	<u>2012/13 Actual</u>	<u>2013/14 Actual</u>	<u>2014/15 Budget</u>	<u>2014/15 Estimate</u>	<u>2015/16 Request</u>
Expenditures					
Personnel					
Salaries & Wages	639,946	659,583	687,530	699,590	766,690
Part Time Wages	20,607	21,542	21,800	17,440	0
Sick Pay Reimbursement	3,742	4,583	4,740	6,490	6,880
Health Insurance	142,770	143,678	153,910	168,140	150,110
Total Personnel	807,065	829,386	867,980	891,660	923,680
Commodities					
Office Supplies	0	0	0	0	2,840
Books, Periodicals, Manuals	271	624	400	400	400
Postage	640	986	600	9,020	22,000
Uniforms	1,767	2,378	1,800	1,890	1,800
Small Tools & Equipment	4,244	9,723	4,500	4,500	2,500
Ground Maint. Supplies	68,388	63,045	64,000	64,000	71,970
Equipment Maint. Supplies	342	779	1,000	800	1,000
Operating Supplies	18,140	22,313	23,500	35,340	31,500
Total Commodities	93,792	99,848	95,800	115,950	134,010
Contractuals					
Legal Fees	0	0	0	0	15,000
Computer Fees & Services	0	0	0	0	5,300
Consulting Fees	26,708	97,637	230,195	230,200	150,000
Advertising	1,488	1,301	1,000	1,500	1,500
Printing	100	0	1,000	10,500	12,500
Dues & Subscriptions	2,295	981	1,000	1,000	1,000
Natural Gas	1,226	1,850	1,750	1,500	1,750
Electricity	0	0	0	5,940	26,250
Telephone	0	0	0	4,000	15,990
Water & Sewer	0	0	0	60	140
Disposal Services	0	0	0	50	210
Pest Control	0	0	0	50	210
Ecological Land Mgmt Contract	380,166	335,738	388,457	396,780	385,000
Repairs & Maint. Building	0	0	0	620	2,480
Repairs & Maint. Grounds	1,470	0	2,000	2,000	0
Equipment Rental	7,432	7,245	22,000	22,200	11,810
Vehicle Replacement Charge	0	0	0	4,650	13,940
IT Replacement Charge	0	0	0	0	12,600
Certifications and Education	285	951	1,430	1,430	1,800
Professional Development	2,248	5,627	4,900	4,900	4,920
Mileage Reimbursement	944	737	1,000	700	700
Miscellaneous Contractuals	1,218	13,544	32,900	42,900	59,400
Total Contractuals	425,580	465,611	687,632	730,980	722,500
Total Operating Expenses	1,326,437	1,394,845	1,651,412	1,738,590	1,780,190
Capital					
Buildings & Structures	29,495	0	0	0	0
Machinery & Tools	0	16,600	0	0	0
Total Capital	29,495	16,600	0	0	0
Total Expenditures	1,355,932	1,411,445	1,651,412	1,738,590	1,780,190

General Corporate Fund



GENERAL CORPORATE FUND

FY 2015/16 Budget Narrative

LAKE COUNTY FOREST PRESERVES



The General Corporate Fund accounts for all financial resources that are not specifically accounted for in other funds. The total budget for revenue is \$17,259,610 or 0.82% higher than the prior year budget of \$17,118,960. Major revenue sources include:

- **Property Taxes** – The tax levy rate for 2015 is estimated at 60 cents per \$1,000 of equalized assessed value (the maximum tax rate). The 2015 property tax revenue of \$13,623,440 is based on an increase of 0.5% on the Equalized Assessed Valuation following a 25.7% decline over the past six years. Replacement tax revenues are budgeted to be lower by 6.98% from the previous year. This is due to the possibility that the State may reduce the amount in order to balance its budget.
- **Non-Tax Revenues** - Total non-tax revenues from interest, rentals, licenses and permits, charges for services and sales, concessionaire revenue and other revenues, are budgeted at \$2,761,820 which is 5.69% higher than last year's budget.

The following table shows the revenue sources for the General Corporate Fund:

	FY 14/15		FY 15/16		Amount	
	Budget	% of Total	Budget	% of Total	Change	% Change
Property Taxes	\$13,565,790	79.24%	\$13,623,440	78.93%	\$57,650	0.42%
Replacement Tax	940,000	5.49%	874,350	5.07%	(65,650)	-6.98%
Grants and Donations	62,280	0.36%	68,830	0.40%	6,550	10.52%
Land and Building Rentals	322,020	1.88%	283,020	1.64%	(39,000)	-12.11%
Charges for Service and Sales	517,560	3.02%	539,400	3.13%	21,840	4.22%
Permits	598,100	3.49%	657,150	3.81%	59,050	9.87%
Easement and Licenses	12,000	0.07%	12,000	0.07%	0	0.00%
Programs and Admissions	356,580	2.08%	325,170	1.88%	(31,410)	-8.81%
Investment Income	217,030	1.27%	210,500	1.22%	(6,530)	-3.01%
Concessionaire Revenue	391,500	2.29%	500,000	2.90%	108,500	27.71%
Other Revenue	136,100	0.80%	165,750	0.96%	29,650	21.79%
	\$17,118,960	100.00%	\$17,259,610	100.00%	\$140,650	0.82%

The General Corporate Fund operating budget is \$16,515,980 or 1.0 % higher than the prior year budget of \$16,345,350. Some of the issues affecting expenditures in FY 2015/16 are as follows:

- **Personnel** – Salaries and benefits increased 1.9% to \$11,847,710. The budget includes a 2.50% salary increase, a \$250,000 vacancy/force reduction factor, and an increase of 0.35 full time equivalent positions. A projected 5% increase in health insurance premiums is included.
- **Commodities** – Commodities increased \$23,385 or 1.9%. The increase is attributable to a reclassification of \$71,000 of expenses that had been previously budgeted as capital items to commodities. There was \$10,000 in office furniture and equipment, software of \$16,000, computer hardware of \$15,000 and grounds maintenance supplies of \$30,000 for boats at the Independence Grove marina. The items purchased with these funds do not meet the District's criteria for capital assets. These increases were offset by reductions in postage, grounds maintenance supplies and vehicle maintenance supplies. A good portion of those reductions were from the department re-organization

that moved these expenses from the General Corporate Fund the Development Levy Fund.

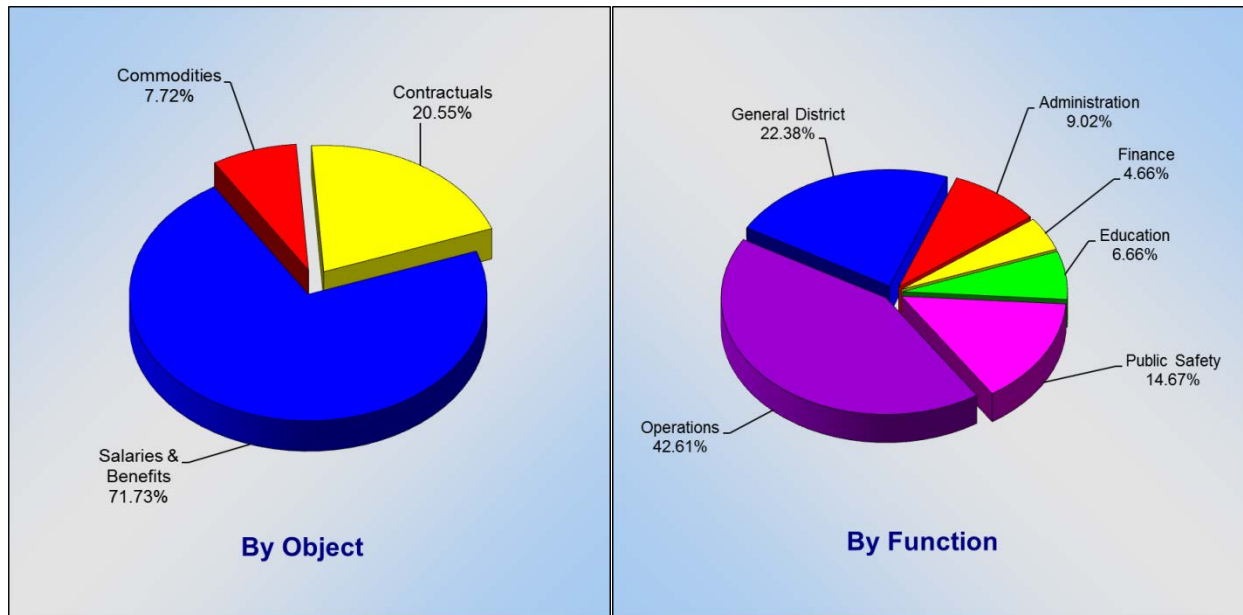
- **Contractuals** – Contractuals decreased \$73,365 or 2.1%. Decreases occurred in several accounts as part of the restructuring of departments, insect management (\$64,500), printing (\$15,000), vehicle replacement charges (\$6,000) and miscellaneous contractuals (\$10,000) were moved the Development Levy Fund. Reductions on consulting fees (\$65,000), advertising (\$41,500), printing (\$15,800), online communications (\$12,700), vehicle replacement charges (\$5,900) and miscellaneous contractuals all decreased due to reduced activity and budget rightsizing. These decreases were offset by increases in utility costs of \$71,000 and IT replacement charges of \$111,800 for new software and appliance replacement planning.

The following tables show the operating expenditures by object and by function for the General Corporate Fund:

	<u>FY 14/15 Budget</u>	<u>% of Total</u>	<u>FY 15/16 Budget</u>	<u>% of Total</u>	<u>Amount Change</u>	<u>% Change</u>
<u>OPERATING BUDGET BY OBJECT:</u>						
Salaries & Benefits	\$11,627,100	71.1%	\$11,847,710	71.7%	\$220,610	1.9%
Commodities	1,251,445	7.7%	1,274,830	7.7%	23,385	1.9%
Contractuals	3,466,805	21.2%	3,393,440	20.5%	(73,365)	-2.1%
Total Operating Budget	<u>\$16,345,350</u>	100.0%	<u>\$16,515,980</u>	100.0%	<u>\$170,630</u>	1.0%

<u>OPERATING BUDGET BY FUNCTION:</u>						
General District	\$2,445,785	15.0%	\$2,175,870	13.2%	(\$269,915)	-11.0%
Administration	1,280,300	7.8%	1,645,000	10.0%	364,700	28.5%
Finance	704,360	4.3%	871,750	5.3%	167,390	23.8%
Education	1,234,440	7.6%	1,245,230	7.5%	10,790	0.9%
Public Safety	2,558,500	15.7%	2,614,790	15.8%	56,290	2.2%
Operations	8,121,965	49.7%	7,963,340	48.2%	(158,625)	-2.0%
Total Operating Budget	<u>\$16,345,350</u>	100.0%	<u>\$16,515,980</u>	100.0%	<u>\$170,630</u>	1.0%

**General Corporate Fund
FY 2015/16 Operating Expenditures - \$16,515,980**



- **Capital Expenditures** – The capital budget includes projects total \$1,251,330 to improve or replace aging or inefficient infrastructure to reduce long-term operating costs and address deferred maintenance issues. These projects include:
 - Dog Park Accessibility Improvements: \$50,000
 - Replace aging or inefficient infrastructure or to improve efficiency: \$500,000
 - Radio System upgrade to StarCom for Public Safety: \$110,330
 - Millennium Trail connections: \$525,000
 - Other capital expenditures totaling \$66,000 include annual amounts allocated for computer hardware, and an electric gator.
- **Interfund Transfers and Debt Service**
 The General Corporate Fund will transfer monies from operations and fund balance to other funds and pay debt service as follows:
 - Transfer to the Capital Facilities Improvement Fund for future facility enhancements: \$200,000
 - The total annual Debt Service for the 2008C Debt Certificates is budgeted to be funded from the General Corporate Fund: \$722,540



	LAKE COUNTY FOREST PRESERVES				
	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Request
Revenues					
Property Tax	15,378,443	14,197,800	13,565,790	13,680,580	13,623,440
Replacement Tax	960,346	971,506	940,000	960,000	874,350
Interest from Investments	84,331	158,705	217,030	232,090	210,500
Interest from Tax Distribution	0	327	0	330	0
Gain/Loss Due to MV Adj	(8,626)	(253,499)	0	32,240	0
Insurance Claim	0	39,701	0	0	0
Lake County Fuel Revenue	24,312	66,022	60,000	60,000	60,000
Land & Building Leases	138,329	131,137	132,020	108,740	130,020
Miscellaneous Revenue	84,254	93,146	79,900	85,220	85,950
District Housing Rental	132,561	133,340	135,000	120,000	103,000
Licenses	12,000	12,000	12,000	12,000	12,000
General Program Fees	70,462	73,843	83,840	74,590	74,650
Youth Program Fees	47,624	41,306	50,740	44,520	45,520
Research Services	21,678	27,829	22,560	20,800	12,400
Admissions	26,920	22,320	43,000	25,000	23,000
Admissions-Large Programs	27,297	36,037	25,000	30,100	25,000
Administrative Fee	7,535	9,468	17,500	10,000	42,500
Donations	47,611	67,363	52,280	67,600	59,830
Other Grants	465	17	0	0	0
State Grant	500	5,604	1,000	1,000	1,000
Federal Grant	15,227	495	0	0	0
Picnic Permits	113,330	122,194	120,000	121,000	132,000
Camping Permits	2,715	3,000	3,000	2,000	3,300
Dog Permits	307,683	303,652	305,000	306,000	335,500
Daily Dog Permits	115,067	112,962	115,000	115,000	126,500
Horse Permits	13,006	13,600	12,000	11,000	13,200
Model Aircraft Permits	3,660	3,090	3,500	3,500	3,850
Special Use Permits	25,535	48,928	25,000	25,000	27,500
Vendor Permits	7,775	7,470	7,000	7,000	7,700
Fines	1,491	2,814	3,000	3,000	3,000
Ordinance Violations	39,514	28,934	34,000	34,000	34,000
Transfers	0	4,851	0	0	0
Merchandise Sales	30,549	27,222	35,000	23,000	32,500
Banquet Food Sales	5,385	4,535	3,350	3,950	3,350
Independence Grove	785,858	899,620	825,350	922,450	947,450
Fox River Marina	174,704	211,014	190,100	208,600	206,600
Total Revenues	\$18,697,541	\$17,628,353	\$17,118,960	\$17,350,310	\$17,259,610
Expenditures					
Personnel					
Salaries & Wages	9,878,172	8,334,089	8,802,000	8,292,710	8,861,840
Part Time Wages	906,296	941,174	1,078,640	1,062,120	1,077,600
Overtime Wages	144,857	151,975	156,750	153,900	166,000
Sick Pay Reimbursement	126,681	53,032	43,000	160,080	49,370
Commissioners Salaries	87,500	85,000	85,000	85,000	85,000
Budgeted Salary Adjustment	0	0	(273,900)	0	(250,000)
Health Insurance	1,881,710	1,596,022	1,735,610	1,664,180	1,857,900
Total Personnel	13,025,216	11,161,292	11,627,100	11,417,990	11,847,710



	LAKE COUNTY FOREST PRESERVES				
	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Request
Commodities					
Office Supplies	29,615	26,729	37,480	36,010	35,050
Furniture & Equipment	3,908	9,533	8,000	8,700	18,000
Digital Supplies	4,440	4,014	2,790	2,790	2,640
Software	11,739	1,778	11,900	8,300	27,950
Computer Hardware	0	0	0	600	15,000
Books, Periodicals, Manuals	2,592	2,676	1,990	1,930	1,930
Postage	68,551	71,397	73,100	62,160	62,850
Gasoline & Oil	320,605	407,502	345,000	345,000	345,000
Uniforms	45,468	45,467	43,880	42,530	44,090
Small Tools & Equipment	38,095	54,531	33,900	33,900	36,070
Building Maint. Supplies	118,808	132,276	121,100	117,800	120,200
Ground Maint. Supplies	79,205	72,701	132,235	127,000	105,000
Equipment Maint. Supplies	49,656	62,507	60,700	59,700	107,500
Vehicle Maint. Supplies	57,022	69,920	63,000	63,000	43,500
Irrigation Supplies	749	0	0	0	0
Landscaping, Trees, Shrubs	2,332	3,960	2,000	1,800	2,000
Operating Supplies	224,573	232,940	247,250	245,330	242,300
Employee Recognition	23,788	18,110	36,370	39,000	36,400
Cost of Goods Sold	26,768	25,250	30,750	24,150	29,350
Total Commodities	1,107,914	1,241,291	1,251,445	1,219,700	1,274,830
Contractuals					
Legal Fees	350,349	241,844	308,000	317,000	308,000
Computer Fees & Services	114,340	114,494	158,450	157,880	245,550
Consulting Fees	92,739	149,088	225,485	168,480	197,450
Merchant Credit Card Fees	29,039	34,201	31,960	30,900	32,000
Advertising	72,712	85,479	112,840	114,520	71,350
Printing	148,739	131,848	182,100	160,450	151,340
Photography Services	1,600	15,314	27,000	36,000	22,000
Audio & Video Production	4,026	1,373	5,000	5,000	0
Dues & Subscriptions	27,336	27,727	52,050	35,730	49,790
Licenses & Permits	8,151	10,512	9,610	9,500	3,520
Natural Gas	81,968	114,311	86,840	105,470	117,020
Electricity	296,342	308,067	298,650	305,610	317,520
Telephone	169,074	180,962	195,840	201,130	218,390
Water & Sewer	37,856	14,253	23,200	21,630	22,320
Disposal Services	61,341	54,912	71,000	71,230	70,900
Pest Control	3,488	1,657	6,620	12,460	7,640
Insect Management Control	23,251	47,667	64,500	45,000	0
Online Communications	30,634	27,826	49,700	50,400	37,000
Repairs & Maint. Building	116,819	96,328	130,210	126,760	121,130
Repairs & Maint. Grounds	135,331	158,023	166,600	158,600	172,000
Repairs & Maint. Equipment	104,763	90,490	126,290	127,700	115,530
Repairs & Maint. Vehicles	13,248	11,810	15,000	15,000	15,000
Equipment Rental	49,996	47,595	69,780	66,230	64,560
Vehicle Replacement Charge	0	0	267,490	265,490	255,560
IT Replacement Charge	93,150	82,990	68,810	68,810	180,610
Equipment Replacement Chrg	0	0	81,490	81,490	85,310
Legislative Expenses	28,011	27,635	31,650	31,910	29,750
Certifications and Education	7,772	6,225	13,350	12,600	13,240
Professional Development	38,515	45,984	56,230	54,060	65,530
Mileage Reimbursement	11,800	10,501	18,670	11,220	11,200
Real Estate & Drainage Taxes	21,853	(6,344)	8,000	8,000	8,000
Fees to County	169,395	155,256	154,100	146,040	158,760
Miscellaneous Contractuals	267,850	203,950	350,290	265,910	225,470
Total Contractuals	2,611,488	2,491,978	3,466,805	3,288,210	3,393,440
Total Operating Expenses	16,744,618	14,894,561	16,345,350	15,925,900	16,515,980



	LAKE COUNTY FOREST PRESERVES				
	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Request
Capital					
Improvements to Buildings	25,070	108,499	486,431	487,990	0
Capital Imprvmnts-Preserves	92,440	328,782	768,540	274,770	1,075,000
Bridges and Trails	85,252	517,832	0	(720)	0
Heavy Equipment	0	19,657	0	0	0
Radio Equipment	4,625	0	5,000	0	110,330
Computer Hardware	5,788	15,167	15,000	0	40,000
Computer Software	8,415	493	75,000	12,720	0
Furniture & Fixtures	9,781	10,044	10,000	0	0
Machinery & Tools	6,641	4,503	0	0	0
Miscellaneous Capital	27,938	33,964	825,809	651,960	10,000
Website Development	24,038	8,405	71,595	40,000	0
IT Improvements	(157,500)	79,750	86,250	81,250	0
Consolidated General Offices	12,189	18,410	700,000	1,993,900	0
Total Capital	144,677	1,145,506	3,043,625	3,541,870	1,251,330
Total Expenditures	16,889,295	16,040,067	19,388,976	19,467,770	17,767,310
 Marina Trans to Capital Fac.	 146,337	 0	 0	 0	 0
 Revenue Excess (Deficit) over Expenditures	 (1,661,909)	 1,588,286	 (2,270,016)	 (2,117,460)	 (507,700)
 Funding Transfer to Capital Fac.	 200,000	 0	 200,000	 200,000	 200,000
Transfer to 2008C Debt Service	5,522,629	0	0	0	0
Debt Service 2008C Certificates	725,806	723,944	726,200	726,200	722,540
 Beginning Fund Balance	 24,989,357	 20,202,835	 21,259,251	 21,067,172	 18,023,512
Ending Fund Balance	\$20,202,835	\$21,067,172	\$18,063,035	\$18,023,512	\$16,593,272

Insurance Fund



INSURANCE FUND

FY 2015/16 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

The Insurance Fund provides for the District's overall risk management, loss prevention, and safety programs. The District is an accredited member of the Park District Risk Management Agency (PDRMA), a self-insured intergovernmental risk management pool which provides the District with comprehensive insurance coverage. The PDRMA property/casualty program provides a variety of coverage including general liability (bodily injury, property damage, and personal injury), automobile liability, public official's errors and omissions coverage, employment practices and employee benefits, law enforcement liability, liquor liability (Dram Shop), workers compensation, property (including buildings/contents, vehicles, machinery), outbreak expense, volunteer medical accident and other coverage (unemployment compensation, pollution liability, underground storage tanks).

The Insurance Fund also provides for safety training in the areas of employee safety, emergency planning, defensive driving, hazard communication, legal compliance, as well as funding to manage environmental cleanup projects affecting existing properties. Funding is also included for consulting services on environmental mitigation projects and various environmental remediation projects.

KEY OBJECTIVES FOR FY 2015-16

- Protect people, property, and resources from identifiable and controllable risk of loss.
- Promote the Core 6 concepts of 30 Second Site Safety Survey, Three Points of Contact, Reversal of Posture/Stretching, Best Practice Lifting, Personal Protective Equipment and Correct Equipment for the Job.
- Conduct accident investigations. Formulate and implement recommendations to prevent repeat occurrences.
- Participate in PDRMA's Loss Control Review, required every three years, to maintain Accreditation.
- Maintain an adequate fund balance for emergencies to protect the District from a major loss.

PERFORMANCE MEASUREMENTS	2012/13 ACTUAL	2013/14 ACTUAL	2014/15 ESTIMATED	2015/16 PROJECTED
Liability, Property, and Worker's Compensation Claims	41	39	28	30
Building, Facility, and Special Event Inspections	19	13	20	20
Environmental Mitigation Projects	2	2	3	2
Employee Safety Training Sessions	22	10	18	15

Budget Request Summary for Fiscal Year 2015/16

Fund: 2300 Insurance Fund

**LAKE COUNTY FOREST PRESERVES**

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Request
Revenues					
Property Tax Levy	766,638	706,991	794,140	794,260	799,520
Interest from Investments	8,448	2,446	37,550	36,650	17,540
Insurance Claim	0	44,958	0	21,080	0
Miscellaneous Revenue	1,500	1,500	1,500	1,500	1,500
Total Revenues	\$776,586	\$755,895	\$833,190	\$853,490	\$818,560
Expenditures					
Personnel					
Salaries & Wages	92,540	96,503	103,400	99,060	107,420
Sick Pay Reimbursement	1,152	1,064	1,100	940	1,100
Health Insurance	10,375	8,905	10,180	9,330	10,650
Total Personnel	104,067	106,472	114,680	109,330	119,170
Commodities					
Software	0	0	0	4,900	0
Operating Supplies	50,307	45,580	54,570	48,700	54,570
Total Commodities	50,307	45,580	54,570	53,600	54,570
Contractuals					
Legal Fees	0	0	5,000	5,000	5,000
Consulting Fees	6,050	3,452	52,000	6,000	52,000
Dues & Subscriptions	50	279	100	500	100
Liability Insurance	111,103	102,580	102,810	99,000	102,120
Workers Compensation Ins.	277,549	287,399	310,640	292,580	297,240
Property Insurance	185,214	185,037	199,700	201,200	220,790
State Unemployment Ins.	72,363	62,350	72,370	62,350	67,300
Other Insurance	27,783	148,462	100,700	100,000	105,500
Telephone	31	0	0	530	530
Loss Prevention and Reductio	40,691	51,622	87,490	87,490	101,090
IT Replacement Charge	610	370	480	480	640
Professional Development	3,611	2,675	3,800	2,500	3,800
Mileage Reimbursement	353	204	300	200	200
Pre-Employment Physicals	47,007	21,520	41,000	41,000	41,000
Miscellaneous Contractuals	28,137	10,276	95,000	20,000	85,720
Total Contractuals	800,552	876,226	1,071,390	918,830	1,083,030
Total Operating Expenses	954,926	1,028,278	1,240,640	1,081,760	1,256,770
Capital					
Computer Software	0	0	4,900	0	0
Miscellaneous Capital	7,023	1,539	100,000	5,000	100,000
Total Capital	7,023	1,539	104,900	5,000	100,000
Total Expenditures	961,949	1,029,817	1,345,540	1,086,760	1,356,770
Revenue Excess (Deficit) over Expenditures	(185,363)	(273,922)	(512,350)	(233,270)	(538,210)
Beginning Fund Balance	3,121,198	2,935,835	2,378,483	2,661,913	2,428,643
Ending Fund Balance	2,935,835	\$2,661,913	\$1,866,133	\$2,428,643	\$1,890,433

Retirement Fund



RETIREMENT FUND – IMRF/FICA

FY 2015/16 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

The Retirement Fund reflects the District's contributions of the cost for the Illinois Municipal Retirement Fund (IMRF) and the Federal Insurance Compensation Act. IMRF is organized under the laws of the State of Illinois for the purpose of providing a uniform program of death, disability, and retirement benefits for the employees of approximately 3,000 local governments and school districts. The Federal Insurance Compensation Act includes Social Security (6.20%) and Medicare (1.45%) and is a United States payroll tax imposed by the federal government on both private and governmental employers.

BACKGROUND

IMRF, as a defined benefit plan, is designed to be 100% funded. The Illinois Pension Code [40 ILCS-7-172(b) (2)] requires the amortization of any unfunded liabilities over the remainder of the period allowable under generally accepted accounting principles. As a defined benefit plan, investment return fluctuations have no impact on the benefits payable to active or retired IMRF members.

The estimated 2014 investment return for IMRF is 5.57%. This return translates into investment income of approximately \$2.3 billion after expenses. From an actuarial basis, IMRF assumed it would earn \$1.58 billion. The fact that IMRF earned approximately \$.72 billion more than its anticipated actuarial return will help to moderate future employer contribution rates.

IMRF receives no state funding. Since 1978, on average, members (employees) funded 14% of their benefits, investment income 60%, and employers 25%. The District's rate for the regular plan will increase from 11.81% to 12.40%, a 5.0% increase in the District's contribution amount, and from 17.71% to 15.70%, a decrease of 11.3% for contributions to the Sheriff's Law Enforcement Personnel (SLEP) plan.

<u>DISTRICT CONTRIBUTION RATE</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
IMRF – Regular Employees	11.75%	12.06%	12.66%	12.13%	11.81%	12.40%
IMRF – Sheriff's Law Enforcement Personnel	18.89%	18.57%	19.42%	18.70%	17.71%	15.70%
FICA - Federal Insurance Compensation Act	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%

Budget Request Summary for Fiscal Year 2015/16

Fund: 2100-2110 Retirement Fund

**LAKE COUNTY FOREST PRESERVES**

	<u>2012/13 Actual</u>	<u>2013/14 Actual</u>	<u>2014/15 Budget</u>	<u>2014/15 Estimate</u>	<u>2015/16 Request</u>
Revenues					
Property Tax Levy	2,685,384	2,836,117	2,707,560	2,554,660	2,388,920
Interest from Investments	2,792	(45,263)	4,050	5,030	4,530
Total Revenues	\$2,688,176	\$2,790,854	\$2,711,610	\$2,559,690	\$2,393,450
Expenditures					
Personnel					
IMRF Contributions	1,621,697	1,539,921	1,553,910	1,499,250	1,579,640
FICA Contributions	968,025	941,419	994,700	964,960	1,003,930
Total Personnel	2,589,722	2,481,340	2,548,610	2,464,210	2,583,570
Revenue Excess (Deficit) over Expenditures	98,454	309,514	163,000	95,480	(190,120)
Beginning Fund Balance	855,711	954,165	1,315,155	1,263,678	1,359,158
Ending Fund Balance	\$954,165	\$1,263,678	\$1,478,155	\$1,359,158	\$1,169,038

Land Development Levy Fund



LAND DEVELOPMENT LEVY FUND

FY 2015/16 Budget Narrative

LAKE COUNTY FOREST PRESERVES



The Land Development Levy Fund pays for restoration, improvement, and development of existing preserves. The Operations Department along with the Natural Resource Department and Planning and Land Preservation Department use the Development Levy Fund for positions of their operating budgets relating to restoration and improvement of District lands and facilities. The Development Levy Fund is also a funding source for capital projects in the Five-Year Capital Improvement Plan.

The total budget for revenue is \$6,463,140 which is \$604,200 higher than the prior revenue budget of \$5,858,940. Property tax is the major revenue source of the fund. The Board may levy taxes for constructing, restoring, reconditioning, reconstructing and acquiring improvements, and for the development of land acquired by the District. The amount of taxes levied for development purposes may not exceed .025% of the assessed value of all taxable property as equalized by the Illinois Department of Revenue. The construction development levy rate for 2015 is estimated to be .025% of equalized assessed value.

The total budget for expenditures is \$8,318,310 or 39.59% lower than last year's budget of \$13,769,904. The capital outlay for CIP projects is based on a five year schedule and may vary from year to year.

The following tables show the expenditures by major cost categories and by function for the Land Development Levy Fund:

	FY 14/15 Budget	% of Total	FY 15/16 Budget	% of Total	Amount Change	% Change
EXPENDITURES BY OBJECT:						
Salaries and Benefits	\$3,575,300	25.96%	\$3,481,330	41.85%	(\$93,970)	-2.63%
Commodities	532,940	3.87%	583,510	7.01%	50,570	9.49%
Contractuals	1,357,430	9.86%	1,423,520	17.11%	66,090	4.87%
Capital Outlay and Projects	8,304,234	60.31%	2,829,950	34.02%	(5,474,284)	-65.92%
Total Expenditures by Object	<u>\$13,769,904</u>	100.00%	<u>\$8,318,310</u>	100.00%	<u>(\$5,451,594)</u>	-39.59%

	FY 14/15 Budget	% of Total	FY 15/16 Budget	% of Total	Amount Change	% Change
EXPENDITURES BY FUNCTION:						
Operations	\$2,436,760	17.70%	\$2,704,750	32.52%	\$267,990	11.00%
Planning and Land Preservation	1,377,490	10.00%	1,003,420	12.06%	(374,070)	-27.16%
Natural Resources	1,651,412	0.00%	1,780,190	21.40%	128,778	0.00%
Capital Outlay and Projects	8,304,234	60.31%	2,829,950	34.02%	(5,474,284)	-65.92%
Total Expenditures by Function	<u>\$13,769,896</u>	88.01%	<u>\$8,318,310</u>	100.00%	<u>(\$5,451,586)</u>	-39.59%

Budget Request Summary for Fiscal Year 2015/16

Fund: 2000 Land Development Levy

**LAKE COUNTY FOREST PRESERVES**

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Request
Revenues					
Property Tax Levy	6,388,653	5,891,593	5,652,410	5,700,240	5,676,440
Interest from Investment	30,259	(35,752)	202,880	262,330	193,050
Miscellaneous Revenue	(28)	5,762	1,000	1,000	1,000
Donations	70,926	44,439	2,650	22,550	592,650
Proceeds from IDOT	500,000	0	0	0	0
State Grants	0	104,886	0	400,000	0
Federal Grants	266,296	325,040	0	0	0
Insurance Claims	0	7,596	0	0	0
Total Revenues	\$7,256,106	\$6,343,564	\$5,858,940	\$6,386,120	\$6,463,140
Expenditures					
Personnel					
Salaries & Wages	1,630,742	2,765,300	2,848,120	2,771,700	2,755,150
Part Time Wages	67,816	61,194	80,430	71,210	79,500
Overtime Wages	0	42,555	68,160	68,530	53,440
Sick Pay Reimbursement	42,318	13,590	14,050	20,650	13,130
Budgeted Salary Adjustment	0	0	(30,000)	0	(30,000)
Health Insurance	331,018	589,604	594,540	596,600	610,110
Total Personnel	2,071,894	3,472,243	3,575,300	3,528,690	3,481,330
Commodities					
Office Supplies	3,630	4,270	6,640	4,400	6,240
Software	6,548	1,725	4,400	3,900	3,900
Books, Periodicals, Manuals	720	1,210	1,550	1,250	1,300
Postage	2,382	2,335	2,700	11,120	23,600
Gasoline & Oil	93,433	62,649	100,000	100,000	100,000
Uniforms	7,991	6,370	9,150	7,730	9,000
Small Tools & Equipment	15,742	19,613	15,300	13,300	13,100
Building Maint. Supplies	25,912	13,038	28,000	28,000	28,000
Ground Maint. Supplies	188,558	191,554	203,300	194,300	202,270
Equipment Maint. Supplies	39,927	51,036	37,500	37,300	37,500
Vehicle Maint. Supplies	25,495	27,111	24,000	24,000	43,500
Preserve Signs and Maint.	34,992	49,445	36,000	45,000	45,000
Operating Supplies	53,573	60,560	64,400	71,700	70,100
Total Commodities	498,903	490,916	532,940	542,000	583,510
Contractuals					
Architect Fees	798	0	20,000	40,000	20,000
Legal Fees	14,590	42,934	20,000	25,000	45,000
Engineering Fees	5,002	15,257	26,268	25,970	28,000
Computer Fees & Services	14,494	17,339	16,600	17,100	22,700
Consulting Fees	39,867	119,401	280,195	280,200	197,000
Advertising	2,233	2,079	4,950	5,250	4,500
Printing	524	863	4,500	13,560	14,000
Dues & Subscriptions	4,491	5,999	6,660	6,010	8,740
Licenses & Permits	0	369	500	500	3,250
Natural Gas	1,226	1,850	1,750	1,500	1,750
Electricity	46,246	55,532	48,510	47,080	47,250
Telephone	33,256	35,780	28,990	35,710	31,010
Water & Sewer	0	0	0	110	250
Disposal Services	50,291	36,396	50,000	50,090	50,380
Pest Control	0	0	0	90	380
Insect Management Control	0	0	0	0	45,000
Ecological Land Mgmt Contract	380,166	335,738	388,457	396,780	385,000

Budget Request Summary for Fiscal Year 2015/16

Fund: 2000 Land Development Levy

**LAKE COUNTY FOREST PRESERVES**

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Request
Repairs & Maint. Building	5,830	6,597	5,050	4,920	4,460
Repairs & Maint. Grounds	8,270	14,460	25,000	25,000	30,600
Repairs & Maint. Equipment	20,043	8,711	11,950	11,950	18,900
Repairs & Maint. Vehicles	11,639	12,166	14,000	13,000	12,500
Equipment Rental	16,501	16,301	34,280	34,660	19,360
Vehicle Replacement Charge	0	0	115,060	117,060	125,610
IT Replacement Charge	18,780	15,450	15,450	15,450	32,360
Equipment Replacement Chrg	0	0	145,620	145,620	150,010
Certifications and Education	4,416	6,486	8,660	7,320	10,700
Professional Development	6,119	10,750	16,780	15,380	20,360
Mileage Reimbursement	5,306	5,094	4,800	4,500	4,550
Real Estate & Drainage Taxes	26,116	25,966	27,000	27,000	27,000
Miscellaneous Contractuals	4,218	18,411	36,400	46,400	62,900
Total Contractuals	720,422	809,929	1,357,430	1,413,210	1,423,520
Total Operating Expenses	3,291,219	4,773,088	5,465,670	5,483,900	5,488,360
Capital					
Bridges and Trails	0	0	25,000	25,000	0
Heavy Equipment	0	36,246	0	0	0
USDA Forest Service Grant	(6,003)	31,948	31,645	31,640	0
Capital Imprvmnts-Preserves	1,530,270	1,298,249	8,247,590	7,837,030	2,829,950
Total Capital	1,524,267	1,366,443	8,304,234	7,893,670	2,829,950
Total Expenditures	4,815,486	6,139,531	13,769,904	13,377,570	8,318,310
Revenue Excess (Deficit) over Expenditures	2,440,620	204,033	(7,910,964)	(6,991,450)	(1,855,170)
Beginning Fund Balance	12,951,195	15,391,815	17,062,239	15,595,848	8,604,398
Ending Fund Balance	\$15,391,815	\$15,595,848	\$9,151,275	\$8,604,398	\$6,749,228

Debt Service Fund



DEBT SERVICE FUND
FY 2015/16 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

Under Illinois State Statute, the District may borrow money and issue bonds subject to a legal limit of 2.3% of the assessed value of all property as assessed and equalized by the State Department of Revenue. The statutory debt limit for the District as of June 30, 2015 is \$520,877,414. Total debt on June 30, 2016 is projected to be \$258,667,645. Debt financing is used to fund major capital expenditures that are part of a long-range plan and because of the large size of the expenditures, cannot be funded by operating revenues. In 1991, State Statutes were revised to require a referendum vote to approve a general obligation bond issue. Other debt financing options available include alternate revenue bonds, debt certificates, and installment loans that do not require a referendum vote. In 1997, legislation was passed allowing the District to use interest earnings for capital expenditures. The Treasury Rebate revenue is being reduced 7.2% for fiscal year 2016 because of federal budget cuts. This rate represents the sequestration reduction rate requirement of the Bipartisan Budget Act of 2013. The budgetary sequestration rate reduction will now cover thirteen fiscal years through 2024.

The Debt Service Fund is used to account for accumulation of resources for the payment of principal and interest for bonded debt including:

Series and Type	Purpose	Outstanding Principal	Outstanding Interest	Balance
2006A General Obligation Bonds	\$40 million for land preservation and acquisition; and \$5 million for restoration, improvements and public access to existing preserves. Issued using the debt service extension base (DSEB).	4,850,000	245,000	5,095,000
2007A Refunding Bonds	\$52.555 million to advance refund a portion of the 2000 General Obligation Bond Series. Resulted in upfront savings of \$2.2 million .	36,210,000	5,124,776	41,334,776
2008A General Obligation Bonds	\$35 million for land preservation and acquisition. Issued using the DSEB.	29,530,000	11,991,972	41,521,972
2008B General Obligation Bonds	\$19.7 million for land preservation and acquisition; and \$7.3 million for restoration, improvements and public access to existing preserves. Issued using the DSEB.	22,580,000	10,254,806	32,834,806
2009A General Obligation Bonds	\$35 million issued under the \$185 million 2008 Referendum approved by 66% of the voters. Overall, 80% allocated to land preservation and acquisition and 20% for restoration, improvements and public access to existing preserves.	23,780,000	10,687,591	34,467,591
2010A General Obligation Bonds	\$35 million issued under the \$185 million 2008 Referendum.	31,025,000	23,993,735	55,018,735
2010B General Obligation Bonds	\$40 million issued under the \$185 million 2008 Referendum.	37,500,000	25,376,395	62,876,395
2011 General Obligation Bonds	\$24.995 million issued under the \$185 million 2008 Referendum.	24,545,000	13,156,963	37,701,963
2013 General Obligation Bonds	\$24.995 million issued under the \$185 million 2008 Referendum.	20,370,000	6,760,844	27,130,844

Series and Type	Purpose	Outstanding Principal	Outstanding Interest	Balance
2013B Refunding Bonds	\$18,855 million to advance refunding the 2005 General Obligation Bond Series. Resulted in upfront savings of \$1.5 million.	15,440,000	1,590,500	17,030,500
2014 A Refunding Bonds	\$28,920 million to advance refunding the 2006A General Obligation Bond Series. Resulted in upfront savings of \$2.0 million.	28,620,000	5,412,775	34,032,775
	TOTAL:	\$274,450,000	\$114,595,357	\$389,045,357

The annual tax levy requirements to amortize the general obligation debt projected to be outstanding as of December 31, 2015 including interest payments of \$114,595,357 are as follows:

Tax Year	Fiscal Year	Series 2006A	Series 2007A	Series 2008A	Series 2008B	Series 2009A	Series 2010A	Series 2010B	Series 2011	Series 2013	Series 2013B	Series 2014A	FY Total
2014	2016	2,558,125	6,890,217	2,487,544	1,937,613	1,029,231	1,730,362	1,947,999	900,250	535,138	4,267,375	2,278,050	26,561,902
2015	2017	2,536,875	6,891,617	2,517,544	1,919,144	1,029,231	1,730,362	1,947,999	900,250	535,138	4,263,625	967,000	25,238,783
2016	2018		6,881,717	2,546,544	1,913,088	1,029,231	1,730,362	1,947,999	900,250	535,138	4,250,875	3,504,425	25,239,627
2017	2019		6,899,613	2,572,344	1,903,469	1,029,231	1,730,362	1,947,999	900,250	535,138	4,248,625	3,481,475	25,248,504
2018	2020		6,894,627	2,594,944	1,901,181	1,029,231	1,730,362	3,739,569	900,250	1,673,638		3,461,650	23,925,451
2019	2021		6,876,985	2,624,144	1,886,753	1,029,231	1,730,362	3,709,779	900,250	1,670,438		3,439,875	23,867,816
2020	2022			2,648,709	1,879,481	3,487,263	3,439,149	3,678,914	2,165,975	1,671,787		3,416,150	22,387,428
2021	2023			2,667,494	1,873,938	3,522,494	3,413,501	3,646,529	2,161,900	1,672,638		3,400,325	22,358,818
2022	2024			2,691,206	1,865,634	3,547,459	3,381,755	3,608,301	2,161,700	1,671,431		3,377,325	22,304,812
2023	2025			2,698,500	1,859,369	3,578,069	3,349,037	3,569,954	2,165,225	1,668,138		3,362,075	22,250,366
2024	2026			2,708,750	1,864,638	3,605,463	3,315,498	3,530,014	2,160,669	1,669,225		3,344,425	22,198,680
2025	2027			6,399,000	1,874,875	3,627,113	3,202,865	3,487,825	2,157,044	1,664,650			22,413,371
2026	2028			6,365,250	1,899,250	3,643,225	3,238,165	3,444,730	2,154,950	1,664,150			22,409,720
2027	2029				8,256,375	3,281,119	3,194,410	3,396,287	2,151,100	1,662,450			21,941,741
2028	2030						3,144,443	3,347,168	2,151,000	1,664,475			10,307,086
2029	2031						3,093,575	3,297,015	2,148,300	1,660,225			10,199,115
2030	2032						3,045,665	3,241,276	2,147,900	1,659,700			10,094,541
2031	2033						2,995,805	3,185,439	2,144,700	1,657,825			9,983,769
2032	2034						2,938,700	3,129,231	2,143,600	1,659,525			9,871,056
2033	2035						2,884,000	3,072,375	2,144,400				8,100,775
2034	2036								2,142,000				2,142,000
TOTALS		5,095,000	41,334,776	41,521,972	32,834,806	34,467,591	55,018,735	62,876,395	37,701,963	27,130,844	17,030,500	34,032,775	389,045,357

NET GENERAL BONDED DEBT TO EQUALIZED ASSESSED VALUE AND NET GENERAL BONDED DEBT PER CAPITA 2006 THROUGH 2015

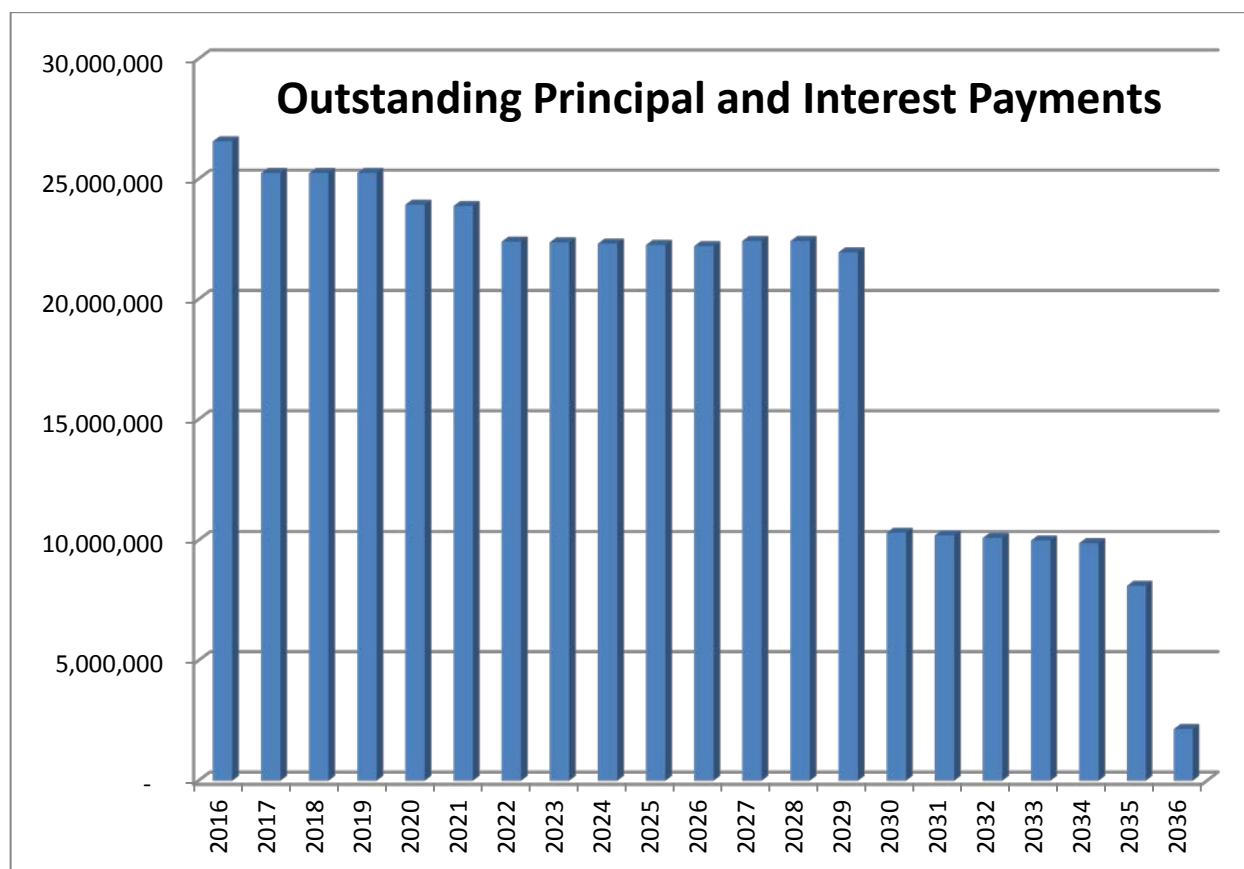
Tax Year	Fiscal Year	Population	Equalized Assessed Value	Net General Bonded Debt*	Net General Bonded Debt to Equalized Assessed Value	Net General Bonded Debt per Capita
2005	2006	702,682	25,169,721,641	225,229,038	0.895%	321
2006	2007	723,591	27,319,237,715	207,719,289	0.760%	287
2007	2008	723,591	29,368,109,714	219,456,413	0.747%	303
2008	2009	723,591	30,486,373,229	266,875,437	0.875%	369
2009	2010	728,086	30,170,722,053	274,823,238	0.911%	377
2010	2011	703,462	28,684,698,965	294,444,006	1.026%	419
2011	2012	706,260	26,712,347,047	303,245,171	1.135%	429
2012	2013	711,155	24,472,676,727	316,521,234	1.293%	445
2013	2014	711,155	22,967,939,408	300,679,325	1.309%	423
2014	2015	711,155	22,646,844,107	258,667,445	1.142%	364

* Net of amount available in Debt Service Fund for payment of principal
(1) Based on 2010 Census. Other population figures are estimates.

COMPUTATION OF LEGAL DEBT MARGIN

Year Ended June 30, 2015

2014 Equalized Assessed Value	\$22,646,844,107	
Debt limit: 2.3% of Equalized Assessed Value		\$520,877,414
Outstanding tax levy debt	(274,450,000)	
Debt Service Fund balance available for payment of principal	<u>15,782,355</u>	(258,667,645)
2008C Debt Certificates paid from operating revenues		<u>7,370,000</u>
Legal Debt Margin as of June 30, 2015:		\$269,579,769
<i>Less principal reductions on tax levy debt during FY 2016</i>		14,845,000
<i>Less principal reductions on debt certificates during FY 2016</i>		<u>395,000</u>
Projected Legal Debt Margin June 30, 2016:		<u>\$284,819,769</u>



Budget Request Summary for Fiscal Year 2015/16

Fund: 4000-4930 Debt Service Fund

**LAKE COUNTY FOREST PRESERVES**

	<u>2012/13 Actual</u>	<u>2013/14 Actual</u>	<u>2014/15 Budget</u>	<u>2014/15 Estimate</u>	<u>2015/16 Budget</u>
Revenues					
Property Tax	27,746,095	27,117,630	25,748,430	25,748,430	25,344,980
Bond Proceeds	0	21,075,864	0	29,882,830	0
Interest from Investments	(46,615)	(404,048)	30,890	23,560	51,190
Treasury Rebate Revenue	1,231,423	1,194,731	1,194,730	1,193,450	1,193,450
Interfund Transfer	5,522,629	1,888,249	0	853,400	0
Total Revenues	\$34,453,532	\$50,872,426	\$26,974,050	\$57,701,670	\$26,589,620
Expenditures					
Paying Agent Fees	6,266	6,155	6,680	6,720	7,220
Interest Fees on Debt	13,588,120	13,651,505	12,890,840	12,317,320	11,716,910
Principal Payment	14,850,000	35,775,000	15,085,000	45,089,470	14,845,000
Consulting Fees	20,000	0	0	0	0
Interfund Transfers	40,000	2,471,916	30,000	883,400	0
Total Expenditures	28,504,386	52,033,830	28,012,520	58,468,920	26,569,130
Revenue Excess (Deficit) over Expenditures	5,949,146	(1,161,404)	(1,038,470)	(767,250)	20,490
Beginning Fund Balance	11,761,863	17,711,009	17,569,289	16,549,605	15,811,670
Ending Fund Balance	\$17,711,009	\$16,549,605	\$16,530,819	\$15,782,355	\$15,802,845

Land Acquisition Bond Projects



LAND ACQUISITION BOND PROJECTS

FY 2015/16 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

The Department of Land Preservation and Special Projects supports the District's land preservation and acquisition program. Revenues for the District's land preservation program are realized from the sale of bonds. In November of 2008, the voters of Lake County approved a new \$185,000,000 bond referendum by a 66% majority. Of the \$185,000,000, \$148,000,000 or 80% of the bond proceeds will be used for land acquisition purposes. These funds have been, and will continue to be, used to expand existing preserves, initiate greenway and trail corridor preservation and acquisition, and to preserve natural resource areas including wetlands, prairies, wildlife habitats and forested areas.

Key Objectives and detailed information can be found under the budget summary section of the budget book.

Budget Request summary for Fiscal Year 2015/16

Fund: Land Acquisition

**LAKE COUNTY FOREST PRESERVES**

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Request
Revenues					
Bond Proceeds	15,307,772	0	0	0	0
Interest Investments	18,444	(63,867)	61,520	73,100	21,000
Interfund Transfer	74,037	0	0	0	0
Total Revenues	\$15,400,253	\$(63,867)	\$61,520	\$73,100	\$21,000
Expenditures					
Personnel					
Salaries & Wages	253,082	104,139	90,360	93,970	153,470
Part Time Wages	0	27,779	27,990	27,990	0
Sick Pay Reimbursement	15,656	1,903	1,980	1,720	1,980
Health Insurance	34,159	1,377	1,740	2,580	4,210
Total Personnel	302,897	135,198	122,070	126,260	159,660
Commodities					
Office Supplies	5,792	6,958	5,480	5,480	5,440
Furniture & Equipment	35	0	0	0	0
Software	1,813	5,399	7,500	6,100	7,500
Postage	141	83	500	200	400
Gasoline & Oil	507	38	0	100	100
Vehicle Maint. Supplies	12	0	0	0	0
Operating Supplies	257	84	1,000	500	500
Total Commodities	8,557	12,562	14,480	12,380	13,940
Contractuals					
Legal Fees	27,593	22,698	25,000	23,630	25,000
Computer Fees & Services	0	0	0	100	100
Consulting Fees	4,401	27,850	80,000	60,000	25,000
Dues & Subscriptions	250	299	500	400	500
Electricity	6,040	6,670	6,340	5,920	5,200
Telephone	2,613	2,348	2,600	2,350	2,150
Water & Sewer	0	0	0	20	30
Disposal Services	0	0	0	40	40
Pest Control	0	0	0	10	40
Repairs & Maint. Building	761	792	660	780	500
Equipment Rental	824	795	1,020	850	750
Vehicle Replacement Charge	0	0	790	790	790
IT Replacement Charge	4,640	2,520	980	980	5,100
Professional Development	2,445	0	3,000	2,500	3,000
Mileage Reimbursement	192	30	200	30	100
Bond Issuance Costs	312,490	0	0	0	0
Miscellaneous Contractuals	0	0	0	560	0
Total Contractuals	362,249	64,002	121,090	98,960	68,300
Interfund Transfers	74,037	0	0	0	0
Total Operating Expenses	747,740	211,762	257,640	237,600	241,900

Budget Request summary for Fiscal Year 2015/16*Fund: Land Acquisition***LAKE COUNTY FOREST PRESERVES**

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Request
Capital					
Land Acquisition	21,770,427	3,963,930	8,000,000	3,788,490	7,000,000
Title Fees	19,918	12,603	22,800	17,340	22,800
Tax Prorations	2,167	9,228	2,000	(7,360)	2,000
Other Land Acquisition Costs	(9,027)	13,146	91,200	23,070	91,200
Appraisal Fees	8,950	12,900	31,400	13,550	31,400
Engineering Fees	18,783	49,251	39,900	76,350	39,900
Legal Fees	75,641	51,163	85,500	91,430	85,500
Total Capital	21,886,859	4,112,221	8,272,800	4,002,870	7,272,800
Total Expenditures	22,634,599	4,323,983	8,530,440	4,240,470	7,514,700
Revenue Excess (Deficit) over Expenditures	(7,234,346)	(4,387,850)	(8,468,920)	(4,167,370)	(7,493,700)
Beginning Fund Balance	27,049,250	19,814,904	15,510,174	15,427,054	11,259,684
Ending Fund Balance	\$19,814,904	\$15,427,054	\$7,041,254	\$11,259,684	\$3,765,984

Land Development Bond Projects





GENERAL PROGRAM STATEMENT

The November 2008 referendum was overwhelmingly approved by Lake County Residents authorizing the issuance of \$185 million of bonds. \$148 million (80%) is allocated towards land acquisition and preservation and \$37 million (20%) is allocated to natural resource restoration, trails and public access improvements. The projects to be completed with these funds were discussed and approved by all standing committees as part of the approved Capital Improvement Plan for natural resource restoration, trails and public access improvements. Many projects require multi-year phasing and additional funding through public/private partnerships, donations, grants and other financial options. The projects consist of a balance between large and small-scale natural resource restoration, trail and outdoor recreation projects geographically distributed throughout Lake County. It is the Board's policy direction to continue the practice of using interest earnings from bond proceeds for costs related to development projects.

PROJECT DESCRIPTIONS

- Capital expenditures are detailed in the Capital Improvement Program.

Budget Request summary for Fiscal Year 2015/16*Fund: Development Bond and Capital Projects***LAKE COUNTY FOREST PRESERVES**

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Request
Revenues					
Bond Proceeds	10,205,181	0	0	0	17,400,000
Interest from Investments	34,335	(47,126)	44,080	47,810	25,000
Miscellaneous Revenue	88,617	0	0	0	0
Operating Transfer	215,378	0	0	0	0
Donations	0	9,500	0	9,500	0
Total Revenues	\$10,543,511	\$(37,626)	\$44,080	\$57,310	\$17,425,000
Expenditures					
Cuba Marsh Habitat Restoration	0	0	350,000	350,000	150,000
Duck Farm Munn Road Access	0	0	0	0	100,000
DPR Ryerson North Section	0	0	604,090	621,740	0
Ethel Woods	51,249	126,905	237,196	331,250	247,400
Everett Road Trail Connection	0	0	150,000	211,810	1,500,000
Fort Sheridan Preserve	27,216	(56,533)	276,238	672,590	0
Fort Sheridan USACE GLFER	0	0	2,600,000	2,600,000	0
Fox River Addition	0	142,073	565,189	662,560	0
Grass Lake Road Tunnel	0	8,671	191,329	254,120	0
Grassy Lake Preserve	97,860	93,384	250,000	260,740	500,000
Greenbelt Cultural Center	(100)	0	0	0	0
Hastings Lake	(260,652)	361,852	0	2,600	0
Lake Carina - DPR Connect	0	0	150,000	165,960	1,650,000
Lakewood Master Plan	0	0	1,600,000	0	400,000
Lakewood Restoration - Broberg	0	0	250,000	250,000	112,000
Lakewood Restoration - Schreiber	0	0	300,000	300,010	300,000
Lyons Woods	0	0	80,000	146,670	200,000
Middlefork Savanna Trail Connect	0	43,460	910,728	921,150	0
Mill. Trail Grand Ave. Crossing	37,563	97,563	125,888	201,150	0
Mill. Trail Marl Flat to Fairfield	(23,112)	9,671	0	0	0
Mill. Trail Marl Flat to Litchfield	34,142	426,184	0	(720)	0
Mill. Trail Rollins Rd. Crossing	192,783	77,603	548,084	645,240	0
Mill. Trail Rollins to Fourth Lake	(172,675)	1,650	0	0	0
Mill. Trail Van Patten	0	25,318	382,682	382,680	0
Mill. Trail Wilson Rd. Crossing	(10,056)	11,456	1,044,950	1,196,160	525,000
Nippersink Trail Connection	(50,151)	145	0	0	0
Pine Dunes - SMD	0	0	75,000	75,000	0
Ray Lake Farm	(3,652)	0	0	0	0
Southern DPR Habitat Restoration	168,390	220,272	124,003	124,000	0
Van Patten-Fishing Piers/Docks	13,009	0	0	0	0
Waukegan Savanna Phase I	0	0	0	0	1,000,000
Bond Issuance Costs	208,327	0	0	0	400,000
Total Expenditures	310,141	1,589,674	10,815,377	10,374,710	7,084,400
Revenue Excess (Deficit) over Expenditures	10,233,370	(1,627,300)	(10,771,297)	(10,317,400)	10,340,600
Beginning Fund Balance	2,800,211	13,033,581	11,044,794	11,406,281	1,088,881
Ending Fund Balance	\$13,033,581	\$11,406,281	\$273,497	\$1,088,881	\$11,429,481

Enterprise Fund



REVENUE FACILITIES – BRAE LOCH, COUNTRYSIDE, AND THUNDERHAWK GOLF COURSES

FY 2015/16 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

The Lake County Forest Preserves operate and maintain four 18-hole golf courses and support facilities at three locations for the purpose of providing quality outdoor recreation to Lake County residents. Countryside (*Prairie* and *Traditional* courses) is a 36-hole golf course with food and beverage service, golf instructional program, and learning center. ThunderHawk is an award-winning 18-hole golf course with food and beverage service featuring a 200-seat capacity special events facility, golf instructional program, and learning center. ThunderHawk is the first *Certified Audubon Signature Sanctuary* in Illinois and is only the third public golf course in the world to earn the prestigious Signature Sanctuary certification for excellence in environmental stewardship. Brae Loch is an 18-hole golf course with food and beverage service, and a 200-seat capacity special events facility.

The current economic environment continues to provide challenges in the golf industry. Fiscally responsible operations of the District's golf courses will be necessary to maintain a positive operating income. Expenses will continue to be analyzed for any additional savings, but an increase in operating income will need to come from increased operating revenues. Continued increased marketing efforts will play a key role in this effort.

PERFORMANCE MEASUREMENTS	2012/13 ACTUAL	2013/14 ACTUAL	2014/15 ESTIMATED	2015/16 PROPOSED
Greens Fees, Perm Starts, Outings	\$2,406,590	\$2,400,026	\$2,456,500	\$2,557,000
Season Pass Sales	\$87,393	\$80,263	\$79,500	\$75,000
Golf Cart Sales	\$802,397	\$772,405	\$826,840	\$855,000
Golf Shop Sales	\$126,368	\$133,750	\$155,000	\$164,000
Range Ball Sales	\$107,144	\$122,583	\$130,000	\$141,000
Food and Beverage Sales	\$266,700	\$281,549	\$304,140	\$313,500

GOLF COURSE OPERATIONS
FY 2015/16 Budget

LAKE COUNTY FOREST PRESERVES



	2014/15 Budget	2014/15 Estimate	2015/16 Request
Revenues			
Golf Operation Revenues	\$4,254,580	\$4,066,050	\$4,210,050
Retirement Fund Tax Levy	0		
Total Operating Revenues	4,254,580	4,066,050	4,210,050
Expenses			
Salaries (58.34 FTE)	1,797,870	1,711,390	1,833,790
Benefits	187,830	186,000	190,960
Payroll taxes and IMRF costs	304,690	288,400	309,510
Commodities	888,460	848,710	885,910
Contractuals	836,470	814,450	824,060
Total Operating Expenses	4,015,320	3,848,950	4,044,230
Operating Income	\$239,260	\$217,100	\$165,820
Non-Operating Financial Activity			
Other Funding Sources			
Capital Improvement Reserves			
Investment Income (Golf Fund)	30,800	39,220	25,030
Imprelis Settlement/Insurance		65,000	
Planned Use of Imprelis Settlement	315,600	294,900	
Other Expenses			
Internal Debt Service	(211,440)	(798,220)	0
Capital	(325,500)	(294,900)	(109,500)
	(\$190,540)	(\$694,000)	(\$84,470)
Net Cash Generated (Loss)	\$48,720	(\$476,900)	\$81,350

Details of the Golf Operation budgets are found in the Enterprise Fund tab.

Budget Request summary for Fiscal Year 2015/16*Enterprise Fund**All Golf Course Operations***LAKE COUNTY FOREST PRESERVES**

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Budget
Revenues					
Green Fees	2,270,140	2,303,756	2,567,140	2,360,000	2,418,000
Season Passes	87,393	80,263	79,000	79,500	75,000
Permanent Starts	47,880	43,950	42,500	42,500	42,500
Outings	88,570	52,320	92,000	54,000	96,500
Golf Lessons	180	1,436	3,000	2,000	3,000
Player Services	4,290	1,230	4,200	5,000	4,200
Gas Cart Rental	802,217	772,405	815,330	826,840	855,000
Cart Agreements	180	0	0	0	0
Hand Cart Rental	5,479	4,941	5,500	5,250	5,250
Golf Club Rental	4,970	6,715	5,560	8,000	8,500
Range Balls	107,144	122,583	129,340	130,000	141,000
Golf Shop Sales	126,368	133,750	147,370	155,000	164,000
Food Sales-Snack Shop	55,551	60,451	63,500	64,300	65,500
Beverage Sales-Snack Shop	56,221	51,903	54,500	54,500	54,500
Beer Sales-Snack Shop	133,266	144,550	151,840	151,840	159,500
Liquor Sales-Snack Shop	21,662	24,645	27,000	33,500	34,000
Building Rentals	2,152	3,100	2,200	10,000	10,000
Other Revenues	10,478	9,812	14,600	27,820	15,600
Concessionaire Revenue	43,752	52,404	50,000	56,000	58,000
Total Revenues	\$3,867,893	\$3,870,214	\$4,254,580	\$4,066,050	\$4,210,050
Expenditures					
Personnel					
Salaries & Wages	751,906	711,495	754,110	753,560	770,880
Part Time Wages	841,640	852,476	1,012,360	924,550	1,031,460
Overtime Wages	29,233	27,009	25,500	27,530	25,500
Sick Pay Reimbursement	4,643	5,737	5,900	5,750	5,950
IMRF Contributions	156,053	156,124	167,170	160,210	169,240
FICA Contributions	121,262	118,138	137,520	128,190	140,270
Health Insurance	176,074	182,195	187,830	186,000	190,960
Total Personnel	2,080,811	2,053,174	2,290,390	2,185,790	2,334,260
Commodities					
Office Supplies	1,736	2,455	2,850	3,350	3,350
Postage	441	644	730	730	730
Gasoline & Oil	102,912	97,178	117,000	99,000	98,000
Uniforms	8,637	10,827	14,250	14,250	15,250
Small Tools & Equipment	3,768	3,339	4,700	5,200	5,200
Building Maint. Supplies	14,225	24,877	15,200	17,700	19,200
Ground Maint. Supplies	10,734	11,159	14,500	16,000	33,000
Equipment Maint. Supplies	85,464	72,225	82,000	78,000	80,000
Gravel & Soil	7,294	11,065	3,000	6,500	6,500
Herbicides	7,306	12,232	12,500	12,500	12,500
Fertilizer	71,164	84,875	89,500	81,500	89,500
Plant Protectors	90,539	120,977	120,500	119,500	119,500
Insecticides	10,356	9,185	15,000	14,000	14,500
Turfgrass Chemicals	51,331	46,779	63,500	58,000	61,000
Top Dressing	16,953	11,654	25,500	29,000	29,000
Irrigation Supplies	5,283	24,430	15,500	17,000	21,000
Landscaping, Trees, Shrubs	4,878	897	2,000	3,600	2,000
Operating Supplies	82,830	104,782	90,800	89,500	97,500
COGS-Golf Lessons	0	359	0	0	0
COGS-Handicap	2,680	4,600	6,500	6,500	6,500

Budget Request summary for Fiscal Year 2015/16*Enterprise Fund**All Golf Course Operations***LAKE COUNTY FOREST PRESERVES**

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Budget
COGS-Pro Shop	82,590	79,169	87,500	84,000	84,000
COGS-Food	23,901	26,480	27,280	24,000	22,950
COGS-Beverage	22,678	19,864	24,820	18,000	16,350
COGS-Beer	39,028	41,038	46,030	42,500	39,880
COGS-Liquor	5,371	7,426	7,300	8,380	8,500
Total Commodities	752,099	828,516	888,460	848,710	885,910
Contractuals					
Computer Fees & Services	0	6,418	7,200	7,200	7,200
Merchant Credit Card Fees	81,795	92,435	93,000	90,000	87,000
Advertising	12,709	18,578	24,000	19,000	22,500
Printing	6,105	2,149	6,200	6,200	6,200
Dues & Subscriptions	4,280	4,347	6,050	5,200	5,200
Licenses & Permits	6,591	6,618	6,550	7,050	6,550
Liability Insurance	3,606	3,413	2,380	2,770	2,320
Workers Compensation Ins.	73,341	75,247	76,660	77,740	80,220
Property Insurance	22,471	22,450	18,380	21,110	20,030
State Unemployment Ins.	114,576	106,701	114,580	106,700	110,700
Natural Gas	14,959	28,877	17,500	19,700	20,800
Electricity	78,198	66,784	80,000	70,000	69,000
Telephone	35,248	35,714	34,000	35,000	35,000
Water & Sewer	3,866	3,242	5,750	4,750	4,750
Disposal Services	3,279	4,403	3,000	3,900	3,400
Pest Control	1,263	1,287	2,000	2,000	2,400
Repairs & Maint. Building	12,944	8,139	11,950	12,950	11,950
Repairs & Maint. Grounds	1,570	356	600	600	600
Repairs & Maint. Equipment	2,174	5,143	7,500	7,500	7,500
Equipment Rental	225,217	237,192	256,180	252,580	252,180
Vehicle Replacement Charge	0	0	14,290	14,290	14,290
IT Replacement Charge	3,190	3,150	4,130	4,130	10,700
Certifications and Education	60	88	2,400	1,800	2,400
Professional Development	5,423	5,272	7,000	6,500	8,000
Mileage Reimbursement	7,216	7,368	7,500	7,200	7,200
Miscellaneous Contractuals	21,773	16,470	20,570	27,140	25,970
Total Contractuals	741,854	761,841	829,370	813,010	824,060
Total Operating Expenses	3,574,764	3,643,531	4,008,220	3,847,510	4,044,230
Operating Income (Loss)					
Nonoperating Revenue Interest	10,438	(48,436)	30,800	39,220	25,030
Interfund Transfer	(211,442)	(211,442)	(211,440)	(798,220)	0
Income (Loss) before capital outlay	92,911	(33,195)	65,720	(540,460)	190,850

Budget Request summary for Fiscal Year 2015/16*Enterprise Fund**All Golf Course Operations***LAKE COUNTY FOREST PRESERVES**

	<u>2012/13 Actual</u>	<u>2013/14 Actual</u>	<u>2014/15 Budget</u>	<u>2014/15 Estimate</u>	<u>2015/16 Budget</u>
Non-Operating Expenses					
Capital					
Improvements to Ground	93,020	80,877	17,000	31,470	0
Improvements to Buildings	7,220	132,223	0	0	0
Machinery & Tools	72,350	116,367	0	19,480	109,500
Imprelis Funded Costs					
Consulting & Tree Care	38,086	24,291	7,100	1,440	0
Capital Improvements	269,602	15,355	338,500	243,950	0
Total Capital	480,278	369,113	362,600	296,340	109,500
Other Funding Sources					
Proceeds from Insurance Claim	0	23,589	0	0	0
Proceeds from Imprelis	835,988	197,428	0	65,000	0
Total Other Funding Sources	835,988	221,017	0	65,000	0
Cash Generated	\$448,621	\$(181,291)	\$(296,880)	\$(771,800)	\$81,350
Beginning Fund Balance	2,246,275	2,694,896	2,611,916	2,513,605	1,741,805
Ending Fund Balance	\$2,694,896	\$2,513,605	\$2,315,036	\$1,741,805	\$1,823,155

Budget Request Summary for Fiscal Year 2015/16

Fund: 8000 Countryside Golf Course

Department: Facilities

**LAKE COUNTY FOREST PRESERVES**

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Request
Operating Revenues					
Green Fees	1,149,318	1,104,166	1,260,750	1,100,000	1,150,000
Season Passes	59,062	53,768	54,500	53,000	50,000
Permanent Starts	17,280	14,520	14,000	14,000	14,000
Outings	6,547	6,480	12,000	8,000	20,000
Golf Lessons	180	1,436	3,000	2,000	3,000
Player Services	1,080	690	1,200	2,000	1,200
Gas Cart Rental	423,507	416,903	427,930	454,000	465,000
Cart Agreements	180	0	0	0	0
Hand Cart Rental	4,251	3,684	3,950	4,000	4,000
Golf Club Rental	2,275	2,105	2,160	3,000	3,500
Range Balls	82,293	93,709	99,700	100,000	110,000
Golf Shop Sales	32,439	34,134	39,000	46,000	55,000
Food Sales-Snack Shop	45,113	48,088	51,000	51,000	51,000
Beverage Sales-Snack Shop	43,843	40,229	42,000	42,000	42,000
Beer Sales-Snack Shop	92,135	99,288	102,440	102,440	110,000
Liquor Sales-Snack Shop	16,139	17,873	19,500	19,500	20,000
Other Revenues	1,683	9,074	12,500	12,000	12,500
Total Operating Revenues	\$1,977,325	\$1,946,147	\$2,145,630	\$2,012,940	\$2,111,200
Operating Expenses					
Personnel					
Salaries & Wages	446,290	435,580	455,200	454,960	465,870
Part Time Wages	409,208	407,843	494,300	463,530	503,030
Overtime Wages	19,093	14,570	14,000	15,300	14,000
Sick Pay Reimbursement	3,076	4,079	4,190	4,010	4,190
IMRF Contributions	85,157	85,406	89,500	85,460	90,640
FICA Contributions	63,669	66,743	74,020	70,990	75,510
Health Insurance	108,193	112,774	115,920	114,820	117,750
Personnel	1,134,686	1,126,995	1,247,130	1,209,070	1,270,990
Commodities					
Office Supplies	534	1,133	1,350	1,350	1,350
Postage	230	329	300	300	300
Gasoline & Oil	59,193	58,779	66,000	59,000	58,000
Uniforms	4,520	4,733	7,200	7,200	7,200
Small Tools & Equipment	3,335	2,288	2,500	3,000	3,000
Building Maint. Supplies	4,976	15,885	6,500	8,000	9,000
Ground Maint. Supplies	5,377	10,601	7,500	9,000	10,000
Equipment Maint. Supplies	47,485	37,669	40,000	38,000	38,000
Gravel & Soil	0	0	1,000	2,000	2,000
Herbicides	5,582	6,234	7,000	7,000	7,000
Fertilizer	43,005	39,869	40,000	36,000	40,000
Plant Protectors	21,940	14,831	30,000	30,000	30,000
Insecticides	2,640	1,905	7,000	5,000	5,500
Turfgrass Chemicals	17,931	15,361	20,000	20,000	20,000
Top Dressing	9,599	4,886	13,000	13,000	13,000
Irrigation Supplies	2,495	11,157	7,500	8,000	12,000
Landscaping, Trees, Shrubs	4,878	528	1,500	1,500	1,500
Operating Supplies	45,387	53,795	56,300	56,000	56,000

Budget Request Summary for Fiscal Year 2015/16

Fund: 8000 Countryside Golf Course

Department: Facilities

**LAKE COUNTY FOREST PRESERVES**

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Request
COGS-Golf Lessons	0	359	0	0	0
COGS-Handicap	2,180	2,220	3,500	3,500	3,500
COGS-Pro Shop	20,883	19,197	22,000	20,000	20,000
COGS-Food	19,754	20,729	21,780	19,000	17,850
COGS-Beverage	18,158	14,903	19,820	13,500	12,600
COGS-Beer	27,317	29,115	33,530	30,000	27,500
COGS-Liquor	4,008	5,300	5,500	4,880	5,000
Commodities	371,407	371,806	420,780	395,230	400,300
Contractuals					
Legal Fees	0	0	0	0	0
Computer Fees & Services	0	3,338	3,600	3,600	3,600
Merchant Credit Card Fees	40,713	45,026	42,000	42,000	41,000
Advertising	6,489	7,918	12,000	7,500	12,000
Printing	3,211	2,149	4,000	4,000	4,000
Dues & Subscriptions	3,202	2,931	4,000	3,300	3,300
Licenses & Permits	2,927	2,935	3,000	3,000	3,000
Liability Insurance	1,400	1,325	940	1,090	930
Workers Compensation Ins.	37,873	38,877	38,750	39,720	40,550
Property Insurance	7,539	7,532	5,730	6,770	6,080
State Unemployment Ins.	45,197	47,861	45,200	47,860	47,860
Natural Gas	3,768	5,322	4,000	5,400	5,500
Electricity	30,687	28,815	31,000	29,000	28,000
Telephone	9,935	9,897	10,500	10,500	10,500
Water & Sewer	1,812	1,557	2,000	2,000	2,000
Disposal Services	1,448	1,887	1,400	1,400	1,400
Pest Control	419	419	600	600	1,000
Repairs & Maint. Building	2,552	3,467	5,000	6,000	5,000
Repairs & Maint. Grounds	1,570	0	500	500	500
Repairs & Maint. Equipment	2,174	2,975	5,000	5,000	5,000
Equipment Rental	114,061	115,947	122,250	119,750	119,750
Vehicle Replacement Charge	0	0	8,550	8,550	8,550
IT Replacement Charge	1,680	1,960	2,560	2,560	4,460
Certifications and Education	60	88	1,200	1,200	1,200
Professional Development	3,552	3,838	5,000	5,000	6,000
Mileage Reimbursement	7,101	7,368	7,500	7,200	7,200
Miscellaneous Contractuals	7,148	4,993	7,000	8,000	8,200
Contractuals	336,518	348,425	373,280	371,500	376,580
Total Expenditures	1,842,611	1,847,226	2,041,190	1,975,800	2,047,870
Operating Income (Loss)	134,714	98,921	104,440	37,140	63,330
Non-Operating Revenue Int.	9,230	(38,102)	28,920	35,750	22,810
Income (Loss) before capital outlay	143,944	60,819	133,360	72,890	86,140

Budget Request Summary for Fiscal Year 2015/16

Fund: 8000 Countryside Golf Course

Department: Facilities

**LAKE COUNTY FOREST PRESERVES**

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Request
Non-Operating Expenses					
Capital					
Improvements to Ground	74,358	0	5,000	19,970	0
Machinery & Tools	42,965	70,287	0	0	85,500
Imprelis Funded Costs					
Consulting & Tree Care	24,623	15,748	6,100	650	0
Capital Improvements	19,500	0	92,500	93,850	0
Total Capital	161,446	86,035	103,600	114,470	85,500
Other Funding Sources					
Funds from Insurance Claim	0	23,589	0	0	0
Proceeds from Imprelis	504,525	171,493	0	0	0
Total Other Funding Sources	504,525	195,082	0	0	0
Cash Generated	\$487,023	\$169,866	\$29,760	\$(41,580)	\$640
Beginning Fund Balance	3,918,049	4,405,072	4,620,232	4,574,938	4,533,358
Ending Fund Balance	\$4,405,072	\$4,574,938	\$4,649,992	\$4,533,358	\$4,533,998

Budget Request Summary for Fiscal Year 2015/16

Fund: 8100 Brae Loch Golf Course

Department: Facilities

**LAKE COUNTY FOREST PRESERVES**

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Request
Operating Revenues					
Green Fees	283,107	326,320	362,490	370,000	378,000
Season Passes	28,331	26,495	24,500	26,500	25,000
Permanent Starts	4,480	3,080	3,000	3,000	3,000
Outings	5,206	6,417	16,500	6,000	16,500
Gas Cart Rental	133,455	101,465	118,560	104,000	115,000
Hand Cart Rental	988	1,082	1,300	1,000	1,000
Golf Club Rental	555	870	900	1,000	1,000
Golf Shop Sales	6,545	8,582	9,570	14,000	14,000
Food Sales-Snack Shop	10,438	12,363	12,500	13,300	14,500
Beverage Sales-Snack Shop	12,378	11,674	12,500	12,500	12,500
Beer Sales-Snack Shop	41,131	45,262	49,400	49,400	49,500
Liquor Sales-Snack Shop	5,523	6,772	7,500	14,000	14,000
Building Rentals	2,152	3,100	2,200	10,000	10,000
Other Revenues	8,516	658	2,000	5,280	3,000
Concessionaire Revenue	6,596	0	0	0	0
Total Operating Revenues	\$549,401	\$554,140	\$622,920	\$629,980	\$657,000
Operating Expenses					
Personnel					
Salaries & Wages	119,834	110,986	116,970	117,370	118,420
Part Time Wages	142,670	145,422	172,900	149,890	178,940
Overtime Wages	1,919	6,238	3,000	3,040	3,000
Sick Pay Reimbursement	583	600	620	620	630
IMRF Contributions	25,283	25,078	27,840	27,580	28,350
FICA Contributions	20,051	18,888	22,440	19,530	23,020
Health Insurance	25,329	26,401	27,190	26,970	27,480
Personnel	335,669	333,613	370,960	345,000	379,840
Commodities					
Office Supplies	343	363	500	500	500
Postage	47	51	80	80	80
Gasoline & Oil	22,313	19,394	27,000	20,000	20,000
Uniforms	2,107	1,819	2,350	2,350	2,850
Small Tools & Equipment	433	1,051	1,200	1,200	1,200
Building Maint. Supplies	6,002	2,431	3,200	3,200	3,200
Ground Maint. Supplies	5,357	489	2,000	2,000	2,000
Equipment Maint. Supplies	18,704	16,078	16,000	16,000	16,000
Gravel & Soil	2,007	0	500	2,500	2,500
Herbicides	479	2,751	1,500	1,500	1,500
Fertilizer	13,799	12,544	13,500	13,500	13,500
Plant Protectors	4,419	6,687	5,500	4,500	4,500
Insecticides	0	0	0	0	0
Turfgrass Chemicals	3,938	2,991	3,500	3,000	3,000
Top Dressing	2,457	2,095	5,000	4,000	4,000
Irrigation Supplies	1,665	9,058	3,000	4,000	4,000
Landscaping, Trees, Shrubs	0	369	500	2,100	500
Operating Supplies	11,816	18,422	11,000	10,000	11,000
COGS-Pro Shop	4,127	4,269	5,000	7,000	7,000
COGS-Food	4,147	5,751	5,500	5,000	5,100
COGS-Beverage	4,520	4,961	5,000	4,500	3,750
COGS-Beer	11,711	11,923	12,500	12,500	12,380
COGS-Liquor	1,363	2,126	1,800	3,500	3,500
Commodities	121,754	125,623	126,130	122,930	122,060

Budget Request Summary for Fiscal Year 2015/16

Fund: 8100 Brae Loch Golf Course

Department: Facilities

**LAKE COUNTY FOREST PRESERVES**

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Request
Contractuals					
Merchant Credit Card Fees	8,697	10,107	11,000	10,500	10,000
Advertising	894	2,586	4,000	3,500	2,500
Printing	2,584	0	1,200	1,200	1,200
Dues & Subscriptions	155	145	650	500	500
Licenses & Permits	2,927	2,935	2,950	2,950	2,950
Liability Insurance	302	286	240	250	230
Workers Compensation Ins.	9,583	9,827	11,710	11,020	12,250
Property Insurance	4,029	4,025	3,160	3,810	3,640
State Unemployment Ins.	12,123	11,127	12,120	11,130	12,120
Natural Gas	6,946	16,751	8,000	8,000	8,000
Electricity	17,803	16,316	20,000	18,000	18,000
Telephone	9,228	9,278	8,500	8,500	8,500
Water & Sewer	1,436	1,131	3,000	2,000	2,000
Disposal Services	385	774	600	1,500	1,000
Pest Control	576	576	900	900	900
Repairs & Maint. Building	9,392	3,002	2,950	2,950	2,950
Repairs & Maint. Grounds	0	356	100	100	100
Repairs & Maint. Equipment	0	0	1,500	1,500	1,500
Equipment Rental	53,637	53,658	57,870	56,770	56,370
Vehicle Replacement Charge	0	0	3,040	3,040	3,040
IT Replacement Charge	520	440	580	580	1,780
Professional Development	402	0	500	0	0
Miscellaneous Contractuals	6,119	3,806	5,150	7,220	7,650
Contractuals	147,738	147,126	159,720	155,920	157,180
Total Expenditures	605,161	606,362	656,810	623,850	659,080
Operating Income (Loss)	(55,760)	(52,222)	(33,890)	6,130	(2,080)
Non-Operating Revenue Int.	1,994	(10,334)	1,880	3,470	2,220
Income (Loss)					
before capital outlay	(53,766)	(62,556)	(32,010)	9,600	140
Non-Operating Expenses					
Capital					
Improvements to Ground	18,662	80,877	0	0	0
Improvements to Buildings	7,220	132,223	0	0	0
Imprelis Funded Costs					
Consulting & Tree Care	13,463	8,543	1,000	790	0
Capital Improvements	18,252	0	115,000	68,000	0
Total Capital	57,597	221,643	116,000	68,790	0
Other Funding Sources					
Proceeds from Imprelis	331,463	25,935	0	65,000	0
Total Other Funding Sources	331,463	25,935	0	65,000	0
Cash Generated	\$220,100	\$(258,264)	\$(148,010)	\$5,810	\$140
Beginning Fund Balance	669,068	889,168	661,108	630,904	636,714
Ending Fund Balance	\$889,168	\$630,904	\$513,098	\$636,714	\$636,854

Budget Request Summary for Fiscal Year 2015/16

Fund: 8300 Thunderhawk Golf Course

Department: Facilities

**LAKE COUNTY FOREST PRESERVES**

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Request
Operating Revenues					
Green Fees	837,715	873,270	943,900	890,000	890,000
Permanent Starts	26,120	26,350	25,500	25,500	25,500
Outings	76,817	39,423	63,500	40,000	60,000
Player Services	3,210	540	3,000	3,000	3,000
Gas Cart Rental	245,255	254,037	268,840	268,840	275,000
Hand Cart Rental	240	175	250	250	250
Golf Club Rental	2,140	3,740	2,500	4,000	4,000
Range Balls	24,851	28,874	29,640	30,000	31,000
Golf Shop Sales	87,384	91,034	98,800	95,000	95,000
Other Revenues	279	80	100	10,540	100
Concessionaire Revenue	37,156	52,404	50,000	56,000	58,000
Total Operating Revenues	\$1,341,167	\$1,369,927	\$1,486,030	\$1,423,130	\$1,441,850
Operating Expenses					
Personnel					
Salaries & Wages	185,782	164,929	181,940	181,230	186,590
Part Time Wages	289,762	299,211	345,160	311,130	349,490
Overtime Wages	8,221	6,201	8,500	9,190	8,500
Sick Pay Reimbursement	984	1,058	1,090	1,120	1,130
IMRF Contributions	45,613	45,640	49,830	47,170	50,250
FICA Contributions	37,542	32,507	41,060	37,670	41,740
Health Insurance	42,552	43,020	44,720	44,210	45,730
Personnel	610,456	592,566	672,300	631,720	683,430
Commodities					
Office Supplies	859	959	1,000	1,500	1,500
Postage	164	264	350	350	350
Gasoline & Oil	21,406	19,005	24,000	20,000	20,000
Uniforms	2,010	4,275	4,700	4,700	5,200
Small Tools & Equipment	0	0	1,000	1,000	1,000
Building Maint. Supplies	3,247	6,561	5,500	6,500	7,000
Ground Maint. Supplies	0	69	5,000	5,000	21,000
Equipment Maint. Supplies	19,275	18,478	26,000	24,000	26,000
Gravel & Soil	5,287	11,065	1,500	2,000	2,000
Herbicides	1,245	3,247	4,000	4,000	4,000
Fertilizer	14,360	32,462	36,000	32,000	36,000
Plant Protectors	64,180	99,459	85,000	85,000	85,000
Insecticides	7,716	7,280	8,000	9,000	9,000
Turfgrass Chemicals	29,462	28,427	40,000	35,000	38,000
Top Dressing	4,897	4,673	7,500	12,000	12,000
Irrigation Supplies	1,123	4,215	5,000	5,000	5,000
Operating Supplies	25,627	32,565	23,500	23,500	30,500
COGS-Handicap	500	2,380	3,000	3,000	3,000
COGS-Pro Shop	57,580	55,703	60,500	57,000	57,000
Commodities	258,938	331,087	341,550	330,550	363,550

Budget Request Summary for Fiscal Year 2015/16

Fund: 8300 Thunderhawk Golf Course

Department: Facilities

**LAKE COUNTY FOREST PRESERVES**

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Request
Contractuals					
Computer Fees & Services	0	3,080	3,600	3,600	3,600
Merchant Credit Card Fees	32,385	37,302	40,000	37,500	36,000
Advertising	5,326	8,074	8,000	8,000	8,000
Printing	310	0	1,000	1,000	1,000
Dues & Subscriptions	923	1,271	1,400	1,400	1,400
Licenses & Permits	737	748	600	1,100	600
Liability Insurance	1,904	1,802	1,200	1,430	1,160
Workers Compensation Ins.	25,885	26,543	26,200	27,000	27,420
Property Insurance	10,903	10,893	9,490	10,530	10,310
State Unemployment Ins.	57,256	47,713	57,260	47,710	50,720
Natural Gas	4,245	6,804	5,500	6,300	7,300
Electricity	29,708	21,653	29,000	23,000	23,000
Telephone	16,085	16,539	15,000	16,000	16,000
Water & Sewer	618	554	750	750	750
Disposal Services	1,446	1,742	1,000	1,000	1,000
Pest Control	268	292	500	500	500
Repairs & Maint. Building	1,000	1,670	4,000	4,000	4,000
Repairs & Maint. Equipment	0	2,168	1,000	1,000	1,000
Equipment Rental	57,519	67,587	76,060	76,060	76,060
Vehicle Replacement Charge	0	0	2,700	2,700	2,700
IT Replacement Charge	990	750	990	990	4,460
Certifications and Education	0	0	1,200	600	1,200
Professional Development	1,469	1,434	1,500	1,500	2,000
Mileage Reimbursement	115	0	0	0	0
Miscellaneous Contractuals	8,506	7,671	8,420	11,920	10,120
Contractuals	257,598	266,290	296,370	285,590	290,300
Total Expenditures	1,126,992	1,189,943	1,310,220	1,247,860	1,337,280
Operating Income (Loss)	214,175	179,984	175,810	175,270	104,570
Interfund Transfer	(211,442)	(211,442)	(211,440)	(798,220)	0
Income (Loss) before capital outlay	2,733	(31,458)	(35,630)	(622,950)	104,570
Non-Operating Expenses					
Capital					
Improvements to Ground	0	15,355	12,000	11,500	0
Machinery & Tools	29,385	46,080	0	19,480	24,000
Imprelis Funded Costs					
Capital Improvements	231,850	0	131,000	82,100	0
Total Capital	261,235	61,435	143,000	113,080	24,000
Cash Generated	\$(258,502)	\$(92,893)	\$(178,630)	\$(736,030)	\$80,570
Beginning Fund Balance	(2,340,842)	(2,599,344)	(2,669,424)	(2,692,237)	(3,428,267)
Ending Fund Balance	\$(2,599,344)	\$(2,692,237)	\$(2,848,054)	\$(3,428,267)	\$(3,347,697)

Lake County Forest Preserve District
Five-Year Capital Improvement Plan for Golf Course Facilities

Project	Estimated Project Costs	Budget 2014/15	Estimated 2014/15	New Funding	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	Total Funding	Amount of Unfunded Projects
Countryside Golf Course:											
Walk-in cooler	15,000	0	0	0	0	15,000	0	0	0	15,000	0
Concrete Pad for Outdoor Tent	20,000	0	0	0	0	20,000	0	0	0	20,000	0
Rotary Deck Bank Mower	32,500	32,500	32,500	0	0	0	0	0	0	32,500	0
2 Tri Plex Mower Replacements	122,000	60,000	60,000	62,000	62,000	0	0	0	0	122,000	0
Tow Behine Blower	7,000	0	0	7,000	7,000	0	0	0	0	7,000	0
Bunker Rake	16,500	0	0	16,500	16,500	0	0	0	0	16,500	0
Brae Loch Golf Course:											
Tri Plex Mower Replacement	30,000	30,000	30,000	0	0	0	0	0	0	30,000	0
3 Point Hitch Root Prunner	16,000	16,000	16,000	0	0	0	0	0	0	16,000	0
Utility Vehicle Replacement	21,500	21,500	21,500	0	0	0	0	0	0	21,500	0
Propane Heater for Maintenance Building	7,500	7,500	7,500	0	0	0	0	0	0	7,500	0
Foam Insulation for storage building	40,000	40,000	40,000	0	0	0	0	0	0	40,000	0
ThunderHawk Golf Course:											
(5) Rotary Deck Rough Mower	48,500	48,500	48,500	0	0	0	0	0	0	48,500	0
(3) Rotary Deck Bank Mower	32,500	32,500	32,500	0	0	0	0	0	0	32,500	0
Utility Vehicle Replacement	20,000	20,000	20,000	0	0	0	0	0	0	20,000	0
Tractor Replacement	24,000	0	0	24,000	24,000	0	0	0	0	24,000	0
Cart Path Curb replacement	TBD	0	0	0	0	0	0	0	0	0	0
Roof Replacement	100,000	0	0	0	0	0	0	100,000	0	100,000	0
HVAC	TBD	0	0	0	0	0	0	0	0	0	0
Irrigation Control System	TBD	0	0	0	0	0	0	0	0	0	0
	\$553,000	\$308,500	\$308,500	\$109,500	\$109,500	\$35,000	\$0	\$100,000	\$0	\$553,000	\$0

Donation and Grant Fund



DONATION AND GRANT FUND
FY 2015/16 Budget Narrative

LAKE COUNTY FOREST PRESERVES



The Donation and Grant Fund was established to account for assets, grants and donations, held by the District in a trustee capacity, that are restricted by private and local donors and other support groups.

Expenditures amount to \$566,300. Salaries and benefits total \$154,320, contractals are \$28,000, and capital outlay is \$384,070. The budget reflects a decrease of \$2,427,530 (81.08%) compared to the FY 2014/15 budget. Contractals decreased \$778,000 (96.53%) due to expenses associated with moving the Lake County Collections to the General Offices. Capital Outlay decreased by \$1,648,680 (81.18%) due to habitat restoration projects from the Natural Resource department.

The tables below list the expenditures by object and by funding source for the Donation and Grant Fund:

	FY 14/15	% of	FY 15/16	% of	Amount	%
EXPENDITURES BY OBJECT:	Budget	Total	Budget	Total	Change	Change
Salaries and Benefits	\$155,080	5.18%	\$154,230	27.23%	(\$850)	-0.55%
Commodities	0	0.00%	0	0.00%	0	0.00%
Contractuals	806,000	26.92%	28,000	4.94%	(778,000)	-96.53%
Capital Outlay	2,032,750	67.90%	384,070	67.82%	(1,648,680)	-81.11%
Total Expenditures by Object	\$2,993,830	100.00%	\$566,300	100.00%	(\$2,427,530)	-81.08%

	FY 14/15	% of	FY 15/16	% of	Amount	%
EXPENDITURES BY FUNCTION:	Budget	Total	Budget	Total	Change	Change
Youth Conservation Corp	\$130,990	4.38%	\$130,990	23.13%	\$0	0.00%
Environmental Education & Public Affairs	6,000	0.20%	6,000	1.06%	0	0.00%
Cultural Resources	824,090	27.53%	23,240	4.10%	(800,850)	-97.18%
Natural Resource	2,032,750	67.90%	406,070	71.71%	(1,626,680)	-80.02%
Preservation Foundation	0	0.00%	0	0.00%	0	#DIV/0!
Total Expenditures by Function	\$2,993,830	100.00%	\$566,300	100.00%	(\$2,427,530)	-81.08%

Budget Request Summary for Fiscal Year 2015/16*Fund: Grants***LAKE COUNTY FOREST PRESERVES**

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Budget
Revenues					
Donations	385,766	141,938	153,010	356,100	153,010
Other Grants	53,500	51,500	80,000	58,160	43,840
State Grants	0	15,510	777,880	423,260	0
Federal Grants	511,116	493,103	1,889,870	1,368,010	362,230
Interest from Investments	5,014	(3,418)	2,170	14,450	10,910
Miscellaneous Revenue	3,715	32,942	0	2,260	0
Interfund Transfer	561,911	0	0	0	0
Total Revenues	\$1,521,022	\$731,575	\$2,902,930	\$2,222,240	\$569,990
Expenditures					
Personnel					
Part Time Wages	122,320	116,925	141,680	134,120	142,460
IMRF Contributions	564	322	2,550	800	800
FICA Contributions	9,302	8,914	10,850	10,330	10,970
Total Personnel	132,186	126,161	155,080	145,250	154,230
Commodities					
Postage	0	3	0	0	0
Operating Supplies	(2,399)	52,514	0	17,020	0
Total Commodities	(2,399)	52,517	0	17,020	0
Contractuals					
Legal Fees	5,618	9,941	0	0	0
Consulting Fees	58,908	51,500	43,625	12,880	22,000
Miscellaneous Contractuals	22,750	43,265	801,000	315,140	6,000
Total Contractuals	87,276	104,706	844,625	328,020	28,000
Interfund Transfers	561,912	4,851	0	0	0
Total Operating Expenses	778,975	288,235	999,705	490,290	182,230
Capital					
Capital Imprvmnts-Preserves	640,064	477,074	2,785,315	1,738,220	384,070
Total Capital	640,064	477,074	2,785,315	1,738,220	384,070
Total Expenditures	1,419,039	765,309	3,785,020	2,228,510	566,300
Revenue Excess (Deficit) over Expenditures	101,983	(33,734)	(882,090)	(6,270)	3,690
Beginning Fund Balance	1,389,850	1,491,833	2,258,803	1,458,099	1,451,829
Ending Fund Balance	\$1,491,833	\$1,458,099	\$1,376,713	\$1,451,829	\$1,455,519



GENERAL PROGRAM STATEMENT

The nature and purpose of this fund is to provide funding for natural resource planning and restoration activities. Funding has been sought from several grant agencies including the Illinois Department of Natural Resources, Private Foundations, Great Lakes Restoration Initiative, USDA Natural Resources Conservation Service, Fish and Wildlife Service, U. S. Environmental Protection Agency, U.S. Army Corps of Engineers and Illinois Environmental Protection Agency. These funds will be used in conjunction with Land Development Levy, Capital Improvement Funds and Development Bond Funds for habitat restoration projects.

RESTORATION AND PLANNING ACTIVITIES

Blanding's Turtle Assessment and Conservation Planning – Spring Bluff

Grant Number 56039

APPLIED FOR- Illinois Wildlife Action Plan Grant Program

The Chiwaukee Illinois Beach Lake Plain (Lake Plain) is home to perhaps the largest & most important population of Blanding's Turtles in the state. However, previous monitoring and assessment work has focused primarily on the 290-acre Spring Bluff Nature Preserve. This project would build upon over 10 years of data and expand upon our knowledge of the species extent, distribution and habitat use throughout the Lake Plain and contribute to the development of a Blanding's Turtle Conservation Plan for the entire Lake Plain. Project partners include the Illinois Natural History Survey and Northern Illinois University. The total budget for three years is **\$102,000**. If awarded, this project will be completed in FY2018.

		FY 2014/2015	FY 2015/2016
Grant Budget: \$ 35,000			
(Project Budget: \$ 102,000)			
Funding:	Grant	\$ 0	\$ 22,000
Total Funds:		\$ 0	\$ 22,000
In-Kind Services:			
	Partner	\$ 0	\$ 3,000
	District	\$ 0	\$ 10,000
Total Services:		\$ 0	\$ 13,000
Expenditures:			
	Partner	\$ 0	\$ 0
	District	\$ 12,880	\$ 22,000
Total Expenditures:		\$ 12,880	\$ 22,000

Reconnecting Urban Forests – Fort Sheridan

Grant Number 56045

RECEIVED - State and Private Forestry Grant Program

The District and the City of Lake Forest will address the issues of forest fragmentation and decline of oak dominance by planting a diverse assemblage of over 2500 native trees, primarily oaks, and shrubs as part of a 95.4-acre oak woodland restoration project at Fort Sheridan Forest Preserve, McCormack Ravine and the North-Shore Bike Path Corridor. Planting young cohorts of oaks will help mediate a lack of oak regeneration and increase oak-dominance. Total grant budget is **\$276,280**. The two-year project will be completed in FY2016.

		FY 2014/2015	FY 2015/2016
Grant Budget: \$ 276,208			
(Project Budget: \$ 276,208)			
Funding:	Grant	\$ 104,140	\$ 22,000
	Farm Management Fund	\$ 8,900	\$ 8,900
	Tree Replacement Fund	\$ 82,340	\$ 31,000
Total Funds:		\$ 195,380	\$ 61,900
In-Kind Services:			
	Partner	\$ 0	\$ 12,000
	District	\$ 5,000	\$ 2,000
Total Services:		\$ 5,000	\$ 14,000
Expenditures:			
	Partner	\$ 0	\$ 0
	District	\$ 104,140	\$ 22,000
Total Expenditures:		\$ 104,140	\$ 22,000

NATURAL RESOURCES GRANT FUND 6900

FY 2015/16 Budget Narrative



Wisconsin and Illinois Coastal Restoration Project; Phase 2

Grant Number 56042

RECEIVED – GLRI Sustain our Great Lakes Program

A collaborative grant awarded from the National Fish and Wildlife Foundation's Sustain Our Great Lake Program and US Fish and Wildlife Service, allows the District to continue work with Lake Plain partners, including Wisconsin and Illinois Departments of Natural Resources, the Wisconsin Nature Conservancy, and others to restore the natural hydrology and native plant communities within the 5,000-acre Lake Plain complex along Lake Michigan, including Spring Bluff Forest Preserve. This is continuing work of the Phase 1 grant award with a total budget of \$1,109,875. The grant is anticipated to be completed in FY2015.

		FY 2014/2015		FY 2015/2016	
Grant Budget: \$ 551,116					
(Project Budget: \$ 1,109,875)					
Funding:	Grant	\$ 525,240		\$ 0	
	Habitat Restoration Fund	\$ 17,500		\$ 0	
	Ground Maintenance Supplies	\$ 12,500		\$ 0	
	Total Funds:	\$ 555,240		\$ 0	
In-Kind Services:	Partner	\$ 87,516		\$ 0	
	District	\$ 10,561		\$ 0	
	Total Services:	\$ 97,717		\$ 0	
Expenditures:	Partner	\$ 0		\$ 0	
	District	\$ 496,210		\$ 0	
	Total Expenditures:	\$ 496,210		\$ 0	

MacArthur and Wright Woods - Dam Removal

Grant Number 62410

RECEIVED – Illinois DNR Dam Safety Initiative Grant Program

The District has developed a partnership with the Illinois Department of Natural Resources, Division of Water Resources to remove two low head dams within the Des Plaines River adjacent to MacArthur Woods and Captain Daniel Wright Woods Forest Preserves. Engineering was initially completed in FY14 (\$90,075.37). The initial construction contract was not completed due to unforeseen complications with the dam structure. The methods of removal have been reassessed and it is anticipated that a new construction contract in the amount of \$621,430 will be completed in FY 2015. Total budget for this project is \$754,000.

		FY 2014/2015		FY 2015/2016	
Grant Budget: \$ 754,000 (Project Budget: \$ 754,000)					
Funding:	Grant	\$ 403,750		\$ 0	
		\$ 0		\$ 0	
Total Funds:		\$ 403,750		\$ 0	
In-Kind Services:	Partner	\$ 0		\$ 0	
	District	\$ 4,000		\$ 0	
Total Services:		\$ 4,000		\$ 0	
Expenditures:	Partner	\$ 0		\$ 0	
	District	\$ 85,600		\$ 0	
Total Expenditures:		\$ 85,600		\$ 0	

NATURAL RESOURCES GRANT FUND 6900

FY 2015/16 Budget Narrative



Middlefork Savanna – Wetland and Savanna Restoration

Grant Number 61120

RECEIVED – Violation Funds

The District working with the Illinois Nature Preserves Commission finalized a settlement agreement with the Knollwood Club of Lake Forest for the restoration of wetland and savanna habitat at Middlefork Savanna. This project is scheduled for two years, beginning in FY 2014/15. Total budget is **\$67,500**.

		FY 2014/2015	FY 2015/2016
Grant Budget:	\$67,500		
(Project Budget: \$67,500)			
Funding:	Settlement Agreement	\$ 45,600	\$ 21,840
Total Funds:		\$ 45,600	\$ 21,840
In-Kind Services:	Partner	\$ 0	\$ 0
	District	\$ 0	\$ 0
Total Services:		\$ 0	\$ 0
Expenditures:	Partner	\$ 0	\$ 0
	District	\$ 45,600	\$ 21,840
Total Expenditures:		\$ 45,600	\$ 21,840

Ethel's Woods – North Mill Creek Pool and Riffle Restoration-Phase I

Grant Number 56043

RECEIVED – Illinois EPA Section 319 Grant Program

The District proposes to restore the historic North Mill Creek at Ethel's Woods Forest Preserve and abandon Rasmussen Lake. Restoration plans for North Mill Creek will require two phases and multiple years for complete restoration. The North Mill Creek Channel Restoration Phase I will modify the dam and create a new channel of approximately 4500 ft. with a temporary, smaller pond/wetland of 14-acres. Phase I of the restoration will modify the dam to lower the reservoir elevation, over time, allowing a new channel/floodplain/shallow pool system to form. This two-year grant will help fund a portion of the Phase I work. The total Phase I project budget is \$1,492,500.

		FY 2014/2015	FY 2015/2016
Grant Budget:	\$ 1,250,000		
(Phase I Project Budget: \$ 1,492,500)			
Funding:	Grant	\$ 500,000	\$ 0
	Capital Improvement Fund	\$ 600,000	\$ 150,000
Total Funds:		\$ 1,100,000	\$ 150,000
Expenditures:	Partner	\$ 0	\$ 0
	District	\$ 500,000	\$ 0
Total Expenditures:		\$ 500,000	\$ 0

NATURAL RESOURCES GRANT FUND 6900

FY 2015/16 Budget Narrative



Lake Plain Invasive Plant Strike Team – Illinois Coastal Management Program **RECEIVED – Illinois Coastal Management Grant Program**

Grant Number 56047

A grant awarded from the Illinois Department of Natural Resources Coastal Management Program to expand the scope of the Lake plain Invasive Plant Strike Team in Spring Bluff and Illinois Beach State Park to restore habitat for rare and endangered plant species and wildlife. Total budget for two years, beginning in FY2013, is **\$35,020**. This project was completed in October 2014.

		FY 2014/2015	FY 2015/2016
Grant Budget: \$ 35,020			
(Project Budget: \$ 35,020)			
Funding:	Grant	\$ 19,510	\$ 0
			\$ 0
Total Funds:		\$ 19,510	\$ 0
In-Kind Services:	Partner	\$ 0	\$ 0
	District	\$ 0	\$ 0
Total Services:		\$ 0	\$ 0
Expenditures:	Partner	\$ 0	\$ 0
	District	\$ 12,880	\$ 0
Total Expenditures:		\$ 12,880	\$ 0

Lake Michigan Watershed Invasive Plant Strike Team – Sustain Our Great Lakes **RECEIVED – GLRI Sustain Our Great Lakes Grant Program**

Grant Number 56048

A grant awarded from the National Fish and Wildlife Foundation to expand the scope of the Lake Plain Invasive Plant Strike Team from Spring Bluff, Chiwaukee Prairie, and Illinois Beach State Park to include the ravine and tributary communities throughout the watershed in Lake County, including Fort Sheridan Forest Preserve and other Partner lands will contain and eradicate a common suite of early detection invasive plant species in the highest quality coastal communities and along the known pathways of spread. Total budget for two and a half years is estimated at **\$582,765**. This project will begin in January of 2015 and be completed in FY2017.

		FY 2014/2015	FY 2015/2016
Grant Budget: \$ 582,765			
(Project Budget: \$ 582,765)			
Funding:	Grant	\$ 198,630	\$198,630
			\$ 0
Total Funds:		\$ 198,630	\$ 198,630
In-Kind Services:	Partner	\$ 74,750	\$74,750
	District	\$ 32,000	\$ 4,000
Total Services:		\$ 106,750	\$78,750
Expenditures:	Partner	\$ 0	\$ 0
	District	\$ 198,630	\$198,630
Total Expenditures:		\$ 198,630	\$ 198,630



Coastal Habitat Restoration – Spring Bluff

Grant Number 56052

RECEIVED – US Fish and Wildlife Service Coastal Grant Program

A cooperative agreement with the U.S Fish and Wildlife Service Coastal Program was provided to the District to expand the scope of wetland invasive plant control, savanna restoration and wildlife monitoring in Spring Bluff. US Fish and Wildlife will provide technical assistance in wildlife monitoring efforts as part of this project. Total budget is **\$160,000**. This three-year project will be completed in FY2017.

		FY 2014/2015	FY 2015/2016
Grant Budget: \$ 80,000			
(Project Budget: \$ 160,000)			
Funding:	Grant	\$ 40,000	\$ 40,000
	Habitat Restoration Fund	\$ 0	\$ 40,000
Total Funds:		\$ 40,000	\$ 80,000
In-Kind Services:	Partner	\$ 0	\$ 0
	District	\$ 0	\$ 0
Total Services:		\$ 0	\$ 0
Expenditures:	Partner	\$ 0	\$ 0
	District	\$ 40,000	\$ 40,000
Total Expenditures:		\$ 40,000	\$ 40,000

Savanna Habitat Restoration - Middlefork

Grant Number 56051

Received – Chi-Cal Grant Program

The District in partnership with the City of Lake Forest and Lake Forest Openlands will restore 178 acres along the north branch of the Chicago River at Middlefork Savanna. Work will include drain tile removal, invasive brush removal, and native seeding to restore wetlands and prairies and reduce flooding and erosion. The project budget totals \$810,776. This is a 3-year grant to be completed in FY2017.

		FY 2014/2015	FY 2015/2016
Grant Budget: \$ 689,434			
(Project Budget: \$ 810,776)			
Funding:	Grant	\$ 0	\$101,600
	Habitat Restoration Fund	\$ 147,984	\$ 73,038
Total Funds:		\$ 147,984	\$ 174,638
In-Kind Services:	Partner	\$ 30,965	\$ 12,665
	District	\$ 280,282	\$ 42,900
Total Services:		\$ 311,247	\$ 55,565
Expenditures:	Partner	\$ 0	\$ 0
	District	\$ 0	\$101,600
Total Expenditures:		\$ 0	\$ 101,600



***Lake-McHenry Wetland North America Wetland Conservation Act
Applied For – US Fish and Wildlife Service NAWCA Grant Program***

The District in partnership with Openlands, Ducks Unlimited, McHenry County Conservation District, Illinois Department of Natural Resources, and US Fish and Wildlife Service is submitting a grant for the acquisition and restoration of wetland acres in and around the Lake-McHenry Wetland Complex. District work will include restoration of wetland, fen and savanna restoration at Singing Hills and Kettle Grove Forest Preserves. This is a two-year grant.

FY 2014/2015			FY 2015/2016
Grant Budget: \$ 1,000,000 (Project Budget: \$ 5,006,000)			
Funding:	Grant	\$ 0	\$ 1,000,000
	Partners Match	\$ 0	\$ 2,556,000
	Capital Improvement Fund	\$ 0	\$ 1,450,000
Total Funds:		\$ 0	\$ 5,006,000
In-Kind Services:			
	Partner	\$ 0	\$ 0
	District	\$ 0	\$ 0
Total Services:		\$ 0	\$ 0
Expenditures:			
	Partner	\$ 0	\$ 2,556,000
	District	\$ 0	\$ 1,450,000
Total Expenditures:		\$ 0	\$ 5,006,000

***Coastal Habitat Restoration – Greenbelt
APPLIED - Illinois Coastal Management Grant Program***

A grant applied for from the Illinois Department of Natural Resources Coastal Management Program to expand woody and wetland invasive plant control at Greenbelt Forest Preserve will restore prairie, shrub and savanna habitat and expand volunteer stewardship at the site in partnership with Chicago Audubon and Lake County Audubon. Total budget for two year is estimated at **\$205,000**. If awarded, this project will be completed in FY2017.

FY 2014/2015			FY 2015/2016
Grant Budget: \$ (Project Budget: \$205,000)			
Funding:	Grant	\$0.00	\$ 0
	Habitat Restoration Fund	\$ 0.00	\$125,000
	Farm Management Fund	\$ 0.00	\$ 2,500
	Tree Replacement Fund		
Total Funds:		\$ 0.00	\$ 127,500
In-Kind Services:			
	Partner	\$ 0	\$ 15,000
	District	\$ 4,500	\$ 4,5000
Total Services:		\$ 0	\$ 4,500
Expenditures:			
	Partner	\$ 0	\$ 15,000
	District	\$ 0	\$ 125,000
Total Expenditures:		\$ 0	\$ 140,000

Budget Request Summary for Fiscal Year 2015/16

Fund: 6900 Natural Resources Grant Fund

**LAKE COUNTY FOREST PRESERVES**

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Request
Revenues					
Grants & Donations	562,616	560,113	1,997,750	1,849,430	406,070
Interest from Investment	163	137	60	80	60
Miscellaneous Revenue	1,590	0	0	0	0
Total Revenues	\$564,369	\$560,250	\$1,997,810	\$1,849,510	\$406,130
Expenditures					
Contractuals	17,433	51,500	38,625	12,880	22,000
Total Operating Expenses	17,433	51,500	38,625	12,880	22,000
Capital	455,816	473,318	2,582,321	1,522,220	384,070
Total Expenditures	473,249	524,818	2,620,946	1,535,100	406,070
Revenue Excess (Deficit) over Expenditures	91,120	35,432	(623,136)	314,410	60
Beginning Fund Balance	(51,742)	39,378	656,224	74,810	389,220
Ending Fund Balance	39,378	74,810	\$33,088	\$389,220	\$389,280

YOUTH CONSERVATION CORPS GRANT FUND

FY 2015/16 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

The Youth Conservation Corps (YCC) summer program is funded through contributions from Lake County corporations, small businesses, and individuals to support conservation-related employment and environmental education for youth, ages 16 to 18 years. These funds are raised through the efforts of the YCC, Inc., board.

The youth in this program complete natural resource management, construction and maintenance projects throughout the District. The crews will receive training in environmental awareness, teamwork, work and life skills development, career planning, first aid and cardio pulmonary resuscitation.

KEY OBJECTIVES FOR FY 2015-16

- Perform clearing, planting and other natural resource management tasks at Spring Bluff and the surrounding landscapes as part of the Chiwaukee Illinois Beach Lake Plane Habitat Restoration Project.
- Build brick patio and plant shrubs at Green Youth Farm at Greenbelt.
- Assist with the operation of Rollins Savanna Seed Nursery:
 - Install native plants as needed.
 - Mulch and water nursery stock throughout the summer.
 - Harvest native seed.
- Resurface woodchip trails at Fort Sheridan, Lakewood, Independence Grove and Van Patten Woods.
- Construct a nature play area at Hastings Lake.
- Participate in clearing projects at various preserves.

Budget Request Summary for Fiscal Year 2015/16

Fund: 6100 Youth Conservation Corps



LAKE COUNTY FOREST PRESERVES

	<u>2012/13 Actual</u>	<u>2013/14 Actual</u>	<u>2014/15 Budget</u>	<u>2014/15 Estimate</u>	<u>2015/16 Request</u>
Revenues					
Donations	113,702	115,461	130,990	130,990	130,990
Total Revenues	\$113,702	\$115,461	\$130,990	\$130,990	\$130,990
Expenditures					
Personnel					
Part Time Wages	104,293	105,996	121,680	119,600	121,680
FICA Contributions	7,978	8,108	9,310	9,150	9,310
Total Personnel	112,271	114,104	130,990	128,750	130,990
Revenue Excess (Deficit) over Expenditures	1,431	1,357	0	2,240	0
Beginning Fund Balance	(5,029)	(3,598)	2	(2,241)	(1)
Ending Fund Balance	\$(3,598)	\$(2,241)	\$2	\$(1)	\$(1)



LAKE COUNTY FOREST PRESERVES

GENERAL PROGRAM STATEMENT

Non-tax support of cultural and historical programs at the Lake County Discovery Museum is cultivated and solicited in the form of grants, donations, and sponsorships from private individuals, foundations, corporations, and state and federal sources. These funds are used to improve existing facilities and services, and to initiate projects that otherwise could not be accomplished because of limited funds.

KEY OBJECTIVES FOR FY 2015-16

- Work with the Preservation Foundation of the Lake County Forest Preserves to identify and apply for additional funding sources for the relocation of the museum's historic collections to a new collections care facility at the General Offices in Libertyville. Possible grant opportunities include the Institute of Museum and Library Services, National Endowment for the Humanities, and National Endowment for the Arts.
- Implement an Illinois Public Museums Capital Grant in the amount of \$750,000 to construct a new collections care facility in the lower level of the General Offices Building in Libertyville. Relocate the museum's historic collections to the new care facility.
- Spend approximately \$1.3 million out of the museum's endowment in support of the collections care facility construction project.
- Support from the Friends of the Lake County Discovery Museum will be raised through the sale of memberships in 2015 and 2016. The estimated gift of \$10,000 in FY 2015-16 will be used to support exhibitions, public programs and planning for the museum's relocation.
- Place all non-designated gifts in the Museum Relocation Fund.
- Raise funds in support of the museum's digitizing program through private donations and/or grant opportunities.

Budget Request Summary for Fiscal Year 2015/16
Fund: Museum Grant Funds

LAKE COUNTY FOREST PRESERVES



	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Request
Grants & Donations	8,478	18,707	766,020	16,120	16,020
Interest from Investments	4,748	(3,593)	2,110	14,370	10,850
Miscellaneous Revenue	2,125	32,942	0	2,260	0
Interfund Transfers	561,911	0	0	0	0
Total Revenues	\$577,262	\$48,056	\$768,130	\$32,750	\$26,870
Expenditures					
Personnel	19,915	12,057	24,090	16,500	23,240
Commodities	(3,880)	32,498	0	12,890	0
Contractuals	64,443	49,406	800,000	309,140	0
Interfund Transfers	561,912	294	0	0	0
Total Operating Expenses	642,390	94,255	824,090	338,530	23,240
Revenue Excess (Deficit) over Expenditures	(65,128)	(46,199)	(55,960)	(305,780)	3,630
Beginning Fund Balance	1,460,000	1,394,872	1,369,040	1,348,673	1,042,893
Ending Fund Balance	1,394,872	\$1,348,673	\$1,313,080	\$1,042,893	\$1,046,523



GENERAL PROGRAM STATEMENT

Non-tax support of environmental education and nature preservation efforts, public information and marketing projects, and special events Districtwide and at the Ryerson Conservation Area is carefully cultivated and solicited in the form of grants, donations and sponsorships from private individuals, foundations, corporations, and state and federal sources. These additional non-tax revenues are used to enhance existing public facilities and services and to initiate special projects that otherwise could not be accomplished.

KEY OBJECTIVES FOR FY 2015-16

- Brushwood Center at Ryerson Woods continues their support of environmental education at Ryerson Woods by providing funding for one annual event at Ryerson Woods, the Smith Nature Symposium.
- A license agreement with the Brushwood Center at Ryerson Woods gives them direct responsibility for the management and operation of the Brushwood building. Brushwood Center at Ryerson Woods pays 100% of the utilities and housekeeping for the Brushwood building.
- The Gateways Grant Program provides grants that allow school districts affordable environmental and history education field trips to Forest Preserves. Major funding for this program is provided by North Shore Gas and Discover. Additional funding is provided by the Friends of the Lake County Discovery Museum. Each grant waives the program fees for one day of programming and gives a \$100 transportation reimbursement to the school. The Gateways Grant Program makes educational field trips available to an average of 4,500 students and teachers each school year.

Budget Request summary for Fiscal Year 2015/16
Fund: Education Grant Funds

LAKE COUNTY FOREST PRESERVES



	<u>2012/13 Actual</u>	<u>2013/14 Actual</u>	<u>2014/15 Budget</u>	<u>2014/15 Estimate</u>	<u>2015/16 Request</u>
Grants & Donations	10,586	7,770	6,000	8,990	6,000
Interest from Investments	57	38	0	0	0
Total Revenues	\$10,643	\$7,808	\$6,000	\$8,990	\$6,000
Expenditures					
Commodities	1,481	20,019	0	4,130	0
Contractuals	5,400	3,800	6,000	6,000	6,000
Total Operating Expenses	6,881	28,376	6,000	10,130	6,000
Revenue Excess (Deficit) over Expenditures	3,762	(20,568)	0	(1,140)	0
Beginning Fund Balance	29,797	33,559	9,669	12,991	11,851
Ending Fund Balance	\$33,559	\$12,991	\$9,669	\$11,851	\$11,851

PRESERVATION FOUNDATION GRANT FUND

FY 2015/16 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

The Preservation Foundation of the Lake County Forest Preserves, a nonprofit 501(c)(3) organization, was founded in 2007 to provide meaningful ways for the community to partner in the mission of the Lake County Forest Preserves. The Preservation Foundation receives support through gifts to the annual fund, event and exhibition sponsorships, gifts to support projects or special initiatives, planned gifts, or through gifts made in tribute to a friend, family member or in honor of a special occasion. The Preservation Foundation makes grants to support programs and initiatives of the Lake County Forest Preserve District.

The following statement reflects revenue funds transferred to the District and expenses allocated to specific funded projects.

	<u>2011/12 Actual</u>	<u>2012/13 Actual</u>	<u>2013/14 Budget</u>	<u>2013/14 Estimate</u>	<u>2014/15 Request</u>
Revenues					
Grants & Donations	255,000	0	0	200,000	0
Interest from Investments	46	0	0	0	0
Total Revenues	\$255,046	\$0	\$0	\$200,000	\$0
Expenditures					
Capital Imprvmnts-Preserves	184,248	3,756	202,994	216,000	0
Total Expenditures	184,248	3,756	202,994	216,000	0
Revenue Excess (Deficit) over Expenditures	70,798	(3,756)	(202,994)	(16,000)	0
Beginning Fund Balance	(43,174)	27,624	223,868	23,868	7,868
Ending Fund Balance	\$27,624	\$23,868	\$20,874	\$7,868	\$7,868

Other Funds



OTHER FUNDS

FY 2015/16 Budget Narrative

LAKE COUNTY FOREST PRESERVES



FUNDS IN THIS SECTION INCLUDE:

AUDIT FUND – The purpose of this fund is to provide financial resources to be used to prepare and publish a comprehensive annual financial report that encompasses all funds and account groups of the District.

CAPITAL FACILITIES IMPROVEMENT FUND – The nature and purpose of this fund is to account for financial resources to be used for major repair, maintenance, or construction of major capital facilities.

EASEMENTS & SPECIAL PROJECTS FUND – The nature and purpose of this fund is to account for easements and special projects.

FORT SHERIDAN CEMETERY FUND – The purpose of this fund is to account for money used to care for the cemetery at Fort Sheridan.

FARMLAND MANAGEMENT FUND – The nature and purpose of this fund is to restore and manage lands that are farmed or have been removed from or impacted by farming.

LAND PREPARATION FUND – The Land Preparation Fund provides funding for projects or improvements that are needed on newly acquired sites.

TREE REPLACEMENT FUND – The nature and purpose of this fund is to collect and use fees paid to the District for trees removed as part of easement agreements.

WETLANDS MANAGEMENT FUND – The purpose of this fund is to account for the long-term management of wetlands along the Des Plaines River.

INTERNAL SERVICE FUNDS:

EQUIPMENT REPLACEMENT FUND – This fund is used to centralize the provision of heavy equipment within the District, and to provide a useful means of accounting for such centralized replacement of equipment.

INFORMATION TECHNOLOGY REPLACEMENT FUND – This fund is to centralize the provision of computer hardware, software, and related equipment within the District, provide enhancements to the District website, and to provide a useful means of accounting for such centralized replacement of equipment.

VEHICLE REPLACEMENT FUND – This fund is to centralize the provision of certain equipment within the District, and to provide a useful means of accounting for such centralized replacement of vehicles.

AUDIT FUND
FY 2015/16 Budget Narrative



LAKE COUNTY FOREST PRESERVES

GENERAL PROGRAM STATEMENT

The purpose of this fund is to provide financial resources to be used to prepare and publish a comprehensive annual financial report that encompasses all funds and account groups of the District. The comprehensive annual financial report is required by District "Rules of Order and Operational Procedures" and is used for official statements for bond offerings. These financial statements, which contain information about the District's financial position, operations, and cash balances, play an important role in the District's meeting its obligation to be accountable. The use of external financial auditors provides assurance to users of District financial statements that an independent third party has reviewed them.

The audit report is prepared under the requirements of Governmental Accounting Standards Board (GASB) Statement No. 34 Financial Reporting Model. It focuses on government-wide reporting, major individual funds, and reporting in a manner similar to private sector accounting. The increased fees take into account the potential requirement of a Single Audit as part of the requirements if the District expends more than \$750,000 in federal grant fund and also potential fees for audits required for state grants.

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Request
Revenues					
Property Tax Levy	0	0	115,850	117,760	161,960
Interest from Investments	1,142	116	450	1,930	1,000
Total Revenues	\$1,142	\$116	\$116,300	\$119,690	\$162,960
Expenditures					
Personnel					
Salaries & Wages	51,843	47,286	48,400	54,930	68,880
Health Insurance	6,079	6,311	6,630	7,930	10,280
Total Personnel	57,922	53,597	55,030	62,860	79,160
Contractuals					
Auditing Fees	51,900	49,300	62,100	50,700	63,100
Computer Fees & Services	2,944	3,091	3,250	3,250	3,400
Consulting Fees	7,200	5,000	5,000	6,000	5,000
IT Replacement Charge	2,630	1,970	200	200	790
Total Contractuals	64,674	59,361	70,550	60,150	72,290
	122,596	112,958	125,580	123,010	151,450
Revenue Excess (Deficit) over Expenditures	(121,454)	(112,842)	(9,280)	(3,320)	11,510
Beginning Fund Balance	383,012	261,558	148,299	148,716	145,396
Ending Fund Balance	\$261,558	\$148,716	\$139,019	\$145,396	\$156,906

CAPITAL FACILITIES IMPROVEMENT FUND
FY 2015/16 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

The nature and purpose of this fund is to account for financial resources to be used for major repair, renovation or acquisition of major capital facilities. The Board established the Capital Facilities Improvement Fund in 2000 to fund improvements to buildings and facilities, improve public access, and stabilize deteriorated buildings and structures. Through legislative advocacy, the District was successful in passing state legislation in 1997, which authorizes transferring interest earnings from the Debt Service Tax Levy Fund for capital purposes. As provided in the 1997 state legislation for this purpose and the Board approved Budget Policy, an annual transfer from the Debt Service Tax Levy Fund was established with the Fiscal Year 2000/01 Budget. In addition to that \$200,000 will be transferred from the General Fund for future building and facilities replacements.

	<u>2012/13</u> <u>Actual</u>	<u>2013/14</u> <u>Actual</u>	<u>2014/15</u> <u>Budget</u>	<u>2014/15</u> <u>Estimate</u>	<u>2015/16</u> <u>Request</u>
Revenues					
Interest from Investments	5,289	(5,150)	13,200	14,880	18,000
Interfund Transfers	386,337	585,521	230,000	200,000	200,000
Litigation Proceeds	40,830	0	0	0	0
Total Revenues	\$432,456	\$580,371	\$243,200	\$214,880	\$218,000
Expenditures					
Consulting Fees	0	194,127	873	20,880	0
Buildings & Structures	0	0	265,000	266,480	0
Capital Imprvmnts-Preserves	0	43,238	73,796	408,440	0
Paving, parking and lights	0	1,090	98,910	68,930	0
Total Expenditures	\$0	\$238,455	\$438,578	\$764,730	\$0
Revenue Excess (Deficit) over Expenditures	432,456	341,916	(195,378)	(549,850)	218,000
Beginning Fund Balance	1,346,288	1,778,744	2,132,622	2,120,660	1,570,810
Ending Fund Balance	\$1,778,744	\$2,120,660	\$1,937,244	\$1,570,810	\$1,788,810

EASEMENTS & SPECIAL PROJECTS FUND

FY 2015/16 Budget Narrative

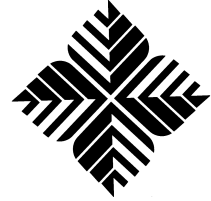
LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

The Easements & Special Projects Fund accounts for the revenue and expenditures related to special projects related to land acquisition in addition to easement revenues and temporary construction licenses. The capital expenditure and grant revenue this year are for solar panels at the operations building. It is expected that the District will capture 98% of its electrical usage. The panels are expected to last 40 years with the breakeven point on the expenditure occurring in year 17. Transfer receipt in the amount of \$211,440 from ThunderHawk Golf Club was the annual repayment of the loan to the golf club from Land Preservation and Acquisition. The Golf Club has decided to pay the outstanding balance off at the end of fiscal year 2014-15.

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Request
Revenues					
Interest from Investments	(7,630)	17,475	49,630	59,910	38,000
Easement & Licenses	500	0	0	500	0
Grants	0	0	0	0	990,000
Interfund Transfers	211,442	211,442	211,440	798,220	0
Litigation Proceeds	71,340	0	0	0	0
Total Revenues	\$275,652	\$228,917	\$261,070	\$858,630	\$1,028,000
Expenditures					
Appraisal Fees	0	0	2,500	0	2,500
Legal Fees	1,785	5,712	7,500	10,000	7,500
Total Operating Expenses	1,785	5,712	10,000	10,000	10,000
Capital					
Engineering Fees	(5,460)	0	0	0	0
Buildings & Structures	0	0	0	0	1,898,050
Capital Imprvmnts-Preserves	(81,586)	16,256	193,000	193,000	0
Total Capital	(87,046)	16,256	193,000	193,000	1,898,050
Total Expenditures	(85,261)	21,968	203,000	203,000	1,908,050
Revenue Excess (Deficit)	360,913	206,949	58,070	655,630	(880,050)
Beginning Fund Balance	2,436,661	2,797,574	3,034,704	3,004,523	3,660,153
Ending Fund Balance	\$2,797,574	\$3,004,523	\$3,092,774	\$3,660,153	\$2,780,103

FORT SHERIDAN CEMETERY FUND*FY 2015/16 Budget Narrative***LAKE COUNTY FOREST PRESERVES****GENERAL PROGRAM STATEMENT**

The Fort Sheridan Cemetery Fund is restricted to the care and maintenance of the cemetery at the Fort Sheridan Preserve.

	<u>2012/13 Actual</u>	<u>2013/14 Actual</u>	<u>2014/15 Budget</u>	<u>2014/15 Estimate</u>	<u>2015/16 Request</u>
Revenues					
Interest from Investments	13,240	7,479	1,280	2,190	1,600
Total Revenues	\$13,240	\$7,479	\$1,280	\$2,190	\$1,600
Expenditures					
Commodities					
Operating Supplies	2,464	1,607	5,000	1,000	2,000
Total Commodities	2,464	1,607	5,000	1,000	2,000
Contractuals					
Electricity	802	796	1,000	800	1,000
Miscellaneous Contractuals	14,228	9,714	12,100	11,000	13,000
Total Contractuals	15,030	10,510	13,100	11,800	14,000
Total Operating Expenses	17,494	12,117	18,100	12,800	16,000
Capital					
Capital Imprvmnts-Preserves	14,117	0	0	0	0
Total Capital Outlay	14,117	0	0	0	0
Total Expenditures	31,611	12,117	18,100	12,800	16,000
Revenue Excess (Deficit) over Expenditures	(18,371)	(4,638)	(16,820)	(10,610)	(14,400)
Beginning Fund Balance	398,035	379,664	362,474	375,026	364,416
Ending Fund Balance	\$379,664	\$375,026	\$345,654	\$364,416	\$350,016

FARMLAND MANAGEMENT FUND

FY 2015/16 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

The nature and purpose of this fund is to restore and manage lands that are farmed or have been removed from or impacted by farming. In 2003, the Board approved a Farmland Management Policy that established this fund from the revenue annually generated by the farm license fees. Currently, the District has 2,220 acres of land in farm licenses, generating an estimated \$417,370 in annual fees.

RESTORATION AND MANAGEMENT ACTIVITIES

- **Restoration Mowing Project # 62801** **\$ 40,000**
Mowing to remove invasive weeds in farmland restorations at 23 different preserve sites. Typically the District works with local farmers for this mowing.
- **District Wide Invasive Species Project # 62806** **\$ 180,000**
Countywide control of several herbaceous invasive species at various preserves.
- **Native Cover Crop Seeding Project # 62804** **\$ 40,000**
Seed purchase to be used as temporary native cover for transitioning agricultural fields in preparation for restoration projects. Farmers are typically used to plant the cover crops.
- **Soil and Drain Tile Surveys Project # 62805** **\$ 100,000**
In preparation for habitat restoration and in conjunction with existing studies soil and drain tile investigation will be conducted at new land acquisitions. Repair of current drain tile systems.
- **Animal Damage Management Project # 62802** **\$45,000**
Countywide control of negative impacts from beaver populations. Typically the District contracts with the United States Department of Agriculture for control.
- **Site Specific Invasive Species Project # 62803** **\$ 76,000**
Control of various invasive species as follow-up to previous restoration projects at Wadsworth Savanna, Lyons, Greenbelt, Prairie Wolf, Rollins Savanna, Gander Mountain, Wauconda Bog and other preserves.

Budget Request Summary for Fiscal Year 2015/16

Fund: 2800

Farmland Management Fund

**LAKE COUNTY FOREST PRESERVES**

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Request
Revenues					
Rental Revenue	354,489	425,570	456,930	456,760	417,370
Interest from Investments	559	(7,336)	850	1,240	1,200
Farm Tax Collected	10,131	10,718	16,630	25,640	22,300
Total Revenues	\$365,179	\$428,952	\$474,410	\$483,640	\$440,870
Expenditures					
Repairs & Maint. Grounds	49,995	329,725	637,721	595,460	481,000
Real Estate & Drainage Taxes	19,994	10,738	16,630	22,300	22,300
Miscellaneous Contractuals	3,185	0	0	0	0
Total Expenditures	73,174	340,463	654,351	617,760	503,300
Revenue Excess (Deficit) over Expenditures	292,005	88,489	(179,941)	(134,120)	(62,430)
Beginning Fund Balance	30,891	322,896	348,177	411,385	277,265
Ending Fund Balance	\$322,896	411,385	\$168,236	\$277,265	\$214,835

LAND PREPARATION FUND
FY 2015/16 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

The Land Preparation Fund provides funding for projects or improvements that are needed to secure and/or prepare forest preserve sites. Projects may include, but not be limited to, fencing, installation of gates, demolition of structures and buildings, erecting signage, cleanup of trash/debris or removal of unsafe hazards such as dead trees. Funds for the Land Preparation Fund will be generated from income producing assets that are already in place on newly acquired sites. Revenues include cellular tower fees in the amount of \$47,020 and license agreement fees totaling \$152,400.

	<u>2012/13 Actual</u>	<u>2013/14 Actual</u>	<u>2014/15 Budget</u>	<u>2014/15 Estimate</u>	<u>2015/16 Request</u>
Revenues					
Cellular Tower Fees	30,256	31,969	44,800	40,780	47,020
Rental Revenue	169,683	154,724	152,400	152,400	152,400
Interest from Investments	7,015	(16,224)	1,000	2,480	2,010
Total Revenues	\$206,954	\$170,469	\$198,200	\$195,660	\$201,430
Expenditures					
Repairs & Maint. Grounds	64,000	4,092	100,000	157,710	100,000
Total Operating Expenses	64,000	4,092	100,000	157,710	100,000
Revenue Excess (Deficit) over Expenditures	142,954	166,377	98,200	37,950	101,430
Beginning Fund Balance	117,017	259,971	381,640	426,348	464,298
Ending Fund Balance	\$259,971	\$426,348	\$479,840	\$464,298	\$565,728

TREE REPLACEMENT FUND
FY 2015/16 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

The nature and purpose of this fund is to collect fees paid to the District for trees removed as part of easement agreements. Proceeds for IDOT fiscal year 2012 represent tree removal along Milwaukee Avenue. These funds will be spent over the next couple of years for tree planting projects.

	<u>2012/13 Actual</u>	<u>2013/14 Actual</u>	<u>2014/15 Budget</u>	<u>2014/15 Estimate</u>	<u>2015/16 Request</u>
Revenues					
Interest from Investments	2,908	(11,240)	2,720	4,750	3,000
Total Revenues	\$2,908	\$(11,240)	\$2,720	\$4,750	\$3,000
Capital Outlay					
Capital Imprvmnts-Preserves	50,865	79,130	395,005	395,000	175,000
Heavy Equipment	105,950	0	0	0	0
Total Capital	156,815	79,130	395,005	395,000	175,000
Revenue Excess (Deficit) over Expenditures	(153,907)	(90,370)	(392,285)	(390,250)	(172,000)
Beginning Fund Balance	947,880	793,973	809,748	703,603	313,352
Ending Fund Balance	\$793,973	\$703,603	\$417,463	\$313,352	\$141,352

WETLANDS MANAGEMENT FUND
FY 2015/16 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

The nature and purpose of this fund is to account for the long-term management and improvement of existing wetlands within the Des Plaines River watershed. In April 2000, the District and the Lake County Division of Transportation (LCDOT) executed an IGA that allowed LCDOT to design and construct a wetland mitigation bank on District property for the sole use by LCDOT for their road and transportation needs. LCDOT is currently preparing plans for the wetland bank within the 55 acre former agricultural field on the west end of Buffalo Creek Forest Preserve. In addition to the wetland restoration, the project includes the expansion of hiking and biking trails within the overall design. These improvements are scheduled for construction in late 2016.

	<u>2012/13 Actual</u>	<u>2013/14 Actual</u>	<u>2014/15 Budget</u>	<u>2014/15 Estimate</u>	<u>2015/16 Request</u>
Revenues					
Interest from Investments	683	(9,698)	2,500	1,450	1,250
Total Revenues	\$683	\$(9,698)	\$2,500	\$1,450	\$1,250
Contractuals					
Legal Fees	9,694	8,800	0	310	0
Total Contractuals	9,694	8,800	0	310	0
Capital Outlay					
Capital Imprvmnts-Preserves	48,090	550,230	314,865	314,870	0
Total Capital	48,090	550,230	314,865	314,870	0
Total Expenditures	57,784	559,030	314,865	315,180	0
Revenue Excess (Deficit) over Expenditures	(57,101)	(568,728)	(312,365)	(313,730)	1,250
Beginning Fund Balance	1,054,732	\$997,631	443,106	428,903	115,173
Ending Fund Balance	\$997,631	428,903	\$130,741	\$115,173	\$116,423

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EQUIPMENT REPLACEMENT FUND

FY 2015/16 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

The nature and purpose of this fund is to centralize the provision of heavy equipment within the District, and to provide a useful means of accounting for such centralized replacement of equipment. Equipment Replacement Funds are commonly used in local government for equipment and central vehicle services.

The Board established the Equipment Replacement Fund in 2003 to account for the financing of equipment replacement. Recovering the cost of the equipment including depreciation expense will be through user charges to the Operations and Infrastructure Department. This is an Internal Service Fund that charges the department an amount equal to the depreciation expense for the piece of equipment such that the equipment will be replaced out of the Equipment Replacement Fund. Ownership of the equipment has been transferred to the Equipment Replacement Fund. The fund provides a sufficient cash balance to allow purchase of equipment directly from the fund. This budget provides for replacing seven pieces of equipment at a cost of \$255,500.

Under the District's fleet replacement general guidelines, equipment will be evaluated for replacement as follows: **1)** Riding mowers under 25-horse power after 5 years of service. **2)** Small tractors and equipment under 25-horse power and utility equipment such as gators after 8 years of service. **3)** Tractors and equipment up to 25-horse power after 12 years of service. **4)** Tractors and heavy equipment over 25-horse power after 15 years of service. At the time of replacement each piece of equipment will be evaluated to determine if that same type is still appropriate, or if an alternate replacement would better serve the District's current needs. Equipment will be sent to auction at the end of its service life. Proceeds from the auction will be returned to the replacement fund.

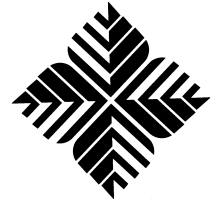
PERFORMANCE MEASUREMENTS	2013/14 ACTUAL	2014/15 ESTIMATE	2015/16 PROJECTED
Number of pieces	75	75	76

Budget Request Summary for Fiscal Year 2015/16*Fund: 9200 Equipment Replacement Fund***LAKE COUNTY FOREST PRESERVES**

	<u>2012/13 Actual</u>	<u>2013/14 Actual</u>	<u>2014/15 Budget</u>	<u>2014/15 Estimate</u>	<u>2015/16 Request</u>
Revenues					
Interest from Investments	3,087	340	8,990	8,910	6,190
Equipment Rental	0	0	227,110	227,110	235,320
Sale of Fixed Assets	1,600	2,850	88,990	248,200	32,200
Total Revenues	\$4,687	\$3,190	\$325,090	\$484,220	\$273,710
Expenditures					
Capital					
Heavy Equipment	14,045	31,676	212,000	203,680	255,500
Total Capital	14,045	31,676	212,000	203,680	255,500
Revenue Excess (Deficit) over Expenditures	(9,358)	(28,486)	113,090	280,540	18,210
Beginning Fund Balance	1,270,650	1,261,292	1,247,712	1,232,806	1,513,346
Ending Fund Balance	\$1,261,292	\$1,232,806	\$1,360,802	\$1,513,346	\$1,531,556

INFORMATION TECHNOLOGY REPLACEMENT FUND
FY 2015/16 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

The nature and purpose of this fund is to centralize the provision of computer hardware, software, and related equipment within the District, and to provide a useful means of accounting for such centralized replacement of equipment. Replacement Funds are commonly used in local government for equipment.

The Board established the Information Technology Replacement Fund in 2002 to fund replacement of computer hardware, software, and related equipment. This is an Internal Service Fund which will charge each department an amount equal to the depreciation expense for the piece of equipment such that the equipment will be replaced out of the IT Replacement Fund. This budget proposes \$146,400 for purchasing replacement of computer hardware, computer software and larger printers. Computer hardware, computer software and larger printers are replaced when a major component fails or when it reaches the end of its four to five year useful life cycle.

PERFORMANCE MEASUREMENTS	2012/13 ACTUAL	2013/14 ESTIMATE	2014/15 PROJECTED	2015/16 ACTUAL
Computers supported District-wide	206	206	204	208

Budget Request Summary for Fiscal Year 2015/16
Fund: 9100 Information Technology Replacement Fund



LAKE COUNTY FOREST PRESERVES

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Estimate	2015/16 Request
Revenues					
Interest from Investments	2,382	(6,487)	3,570	4,620	3,860
Equipment Rental	123,001	106,451	83,680	83,680	87,140
Sale of Fixed Assets	1,292	156	500	1,520	500
Total Revenues	\$126,675	\$100,120	\$87,750	\$89,820	\$91,500
Expenditures					
Software	0	0	0	50	0
Computer Hardware	0	50,431	0	6,500	26,400
Miscellaneous Contractuals	0	32,553	32,560	32,560	32,560
Total Operating Expenses	0	82,984	32,560	39,110	58,960
Capital Outlay					
Computer Hardware	3,753	0	41,500	0	120,000
Computer Software	55,852	18,809	0	0	0
IT Improvements	0	0	123,211	123,220	0
Total Expenditures	59,605	101,793	197,271	162,330	178,960
Revenue Excess (Deficit) over Expenditures	67,070	(1,673)	(109,521)	(72,510)	(87,460)
Beginning Fund Balance	788,673	855,743	848,194	854,070	781,560
Ending Fund Balance	\$855,743	\$854,070	\$738,673	\$781,560	\$694,100

VEHICLE REPLACEMENT FUND

FY 2015/16 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

The nature and purpose of this fund is to centralize the provision of certain vehicles within the District, and to provide a useful means of accounting for such centralized replacement of vehicles. Replacement Funds are commonly used in local government for equipment and central vehicle services.

The Board established the Vehicle Replacement Fund in 1998 to account for the financing of vehicle replacement. Recovering the cost of the vehicles including depreciation expense will be through user charges to each department. This is an Internal Service Fund that will charge each department an amount equal to the depreciation expense for the vehicle such that the vehicle will be replaced out of the Vehicle Replacement Fund. Ownership of the vehicles has been transferred to the Vehicle Replacement Fund. The fund provides a sufficient cash balance to allow purchase of vehicles directly from the fund. This budget proposes replacing 7 vehicles at a cost of \$549,000, and the reduction of the fleet by one vehicle.

The District fleet replacement general guidelines are as follows: **1)** Vehicles under 9,000 lbs. will be replaced after 8-10 years of service or 100,000 miles (120,000 for hybrids) of usage. **2)** Trucks between 9,000 and 16,000 lbs. will be replaced after 9 years of service. **3)** Trucks over 16,000 lbs. will be replaced after 12 years of service. **4)** A vehicle will be replaced if a safety defect exists that jeopardizes the safety of the operator or the public. **5)** A vehicle will be replaced when the projected maintenance cost for the next two years exceeds 50% of the vehicle's market value. **6)** Public Safety vehicles will be replaced after 125,000 miles.

PERFORMANCE MEASUREMENTS	2012/13 ACTUAL	2013/14 ACTUAL	2014/15 ESTIMATE	2015/16 PROJECTED
Number of vehicles	96	96	96	95
Number of passenger vehicles	33	33	33	33
Number of small trucks	52	52	52	52
Number of large trucks	11	11	11	10

Budget Request Summary for Fiscal Year 2015/16

Fund: 9000 Vehicle Replacement Fund

**LAKE COUNTY FOREST PRESERVES**

	2012/13 Actual	2013/14 Actual	2013/14 Budget	2014/15 Estimate	2015/16 Request
Revenues					
Interest from Investments	6,771	(12,669)	6,020	16,100	5,000
Insurance Claim	0	14,692	0	15,790	0
Equipment Rental	0	0	397,630	397,630	402,190
Sale of Fixed Assets	66,075	88,911	35,600	59,870	128,200
Total Revenues	\$72,846	\$90,934	\$439,250	\$489,390	\$535,390
Capital					
Motor Vehicles	287,193	512,450	269,000	280,160	549,000
Total Expenditures	287,193	512,450	269,000	280,160	549,000
Revenue Excess (Deficit) over Expenditures	(214,347)	(421,516)	170,250	209,230	(13,610)
Beginning Fund Balance	2,026,181	1,811,834	1,413,534	1,390,318	1,599,548
Ending Fund Balance	\$1,811,834	\$1,390,318	\$1,583,784	\$1,599,548	\$1,585,938

Capital Improvement Plan





GENERAL PROGRAM STATEMENT

The District's Capital Improvement Plan (CIP) was developed to enhance the prioritization of projects based on criteria that identifies cost-effective improvements in alignment with the District's mission. The proposed CIP is a rolling five-year plan, updated annually, and is used to identify and coordinate funding requirements for improvement needs. This advance planning of District projects increases public awareness, helps the Board of Commissioners and staff prioritize based on changing needs, and provides a basis for logical, reasonable, balanced decision-making. Updating the plan annually allows flexibility to respond to changing circumstances and needs. Development of the CIP focuses on selecting existing or new Forest Preserve sites for improvement, determining when to improve the site, allocating resources to spend and selecting funding sources to use.

A CIP allows the District to identify what existing facilities are in need of repair or replacement, what new public access improvements, restoration projects and facilities might be needed in the future, and how projects may impact long-term operating and maintenance costs. Without this comprehensive approach, consideration and approval of capital improvements could result in short-range, uncoordinated decision-making. Optimal capital planning provides a process that considers all possible projects at the same time and produces a planning program that balances projects, funding sources and timing schedules.

The development and update of the CIP is an on-going activity that is part of the overall budgeting process. The first year of the CIP is called the Capital Budget. The Capital Budget is incorporated into the annual District Budget, which then appropriates the funds necessary to implement the capital improvement projects that will be undertaken in that budget year.

The Capital Budget development process starts with all Forest Preserve District Departments and the Planning and Restoration Committee preparing requests for needed projects using the Five-Year CIP information. These project cost estimates are based upon the best planning information available at the time. Project priorities may change, depending upon additional District funding sources, grants, or outside funding opportunities.

The CIP is revised and approved each year as a five-year planning guide and does not represent approval of any particular project. Individual projects in the CIP are given final approval when they are brought back to the Board for approval of contracts. Individual project budgets are approved by the Board on a project-by-project basis. More information on individual projects is in the Capital Projects section.

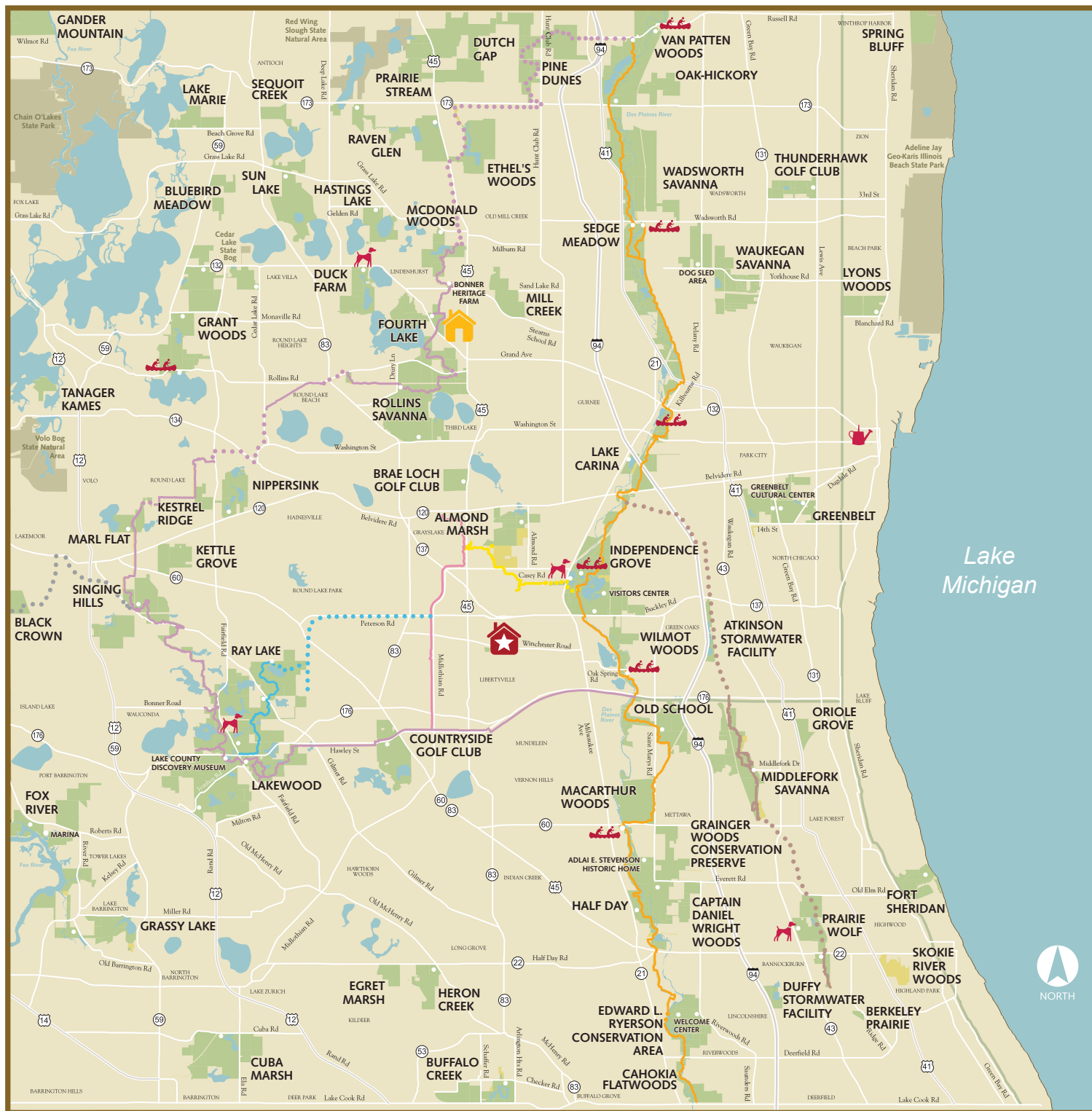
**LAKE COUNTY FOREST PRESERVES
FISCAL YEAR 2015/16
CAPITAL BUDGET SUMMARY BY PROJECT TYPE**

Project	Carryover	New Funding	Capital Budget FY 2015/16	Designated Funds FY 2017-20
<u>Five-Year Capital Improvement Plan</u>				
Improvement Projects	\$408,146	\$1,950,000	\$1,950,000	\$8,631,298
Trails and Trail Connections	1,439,091	4,009,310	4,009,310	3,005,000
Trail Crossings	527,193	775,000	775,000	450,000
Specific Habitat Restoration sites	641,199	1,990,040	1,990,040	7,708,437
General Habitat Restoration	0	500,000	500,000	2,000,000
Facility and Infrastructure Improvements	3,473,558	2,398,050	2,398,050	2,000,000
Paving repairs	143,000	700,000	700,000	2,700,000
Preserve tree planting	500,000	225,000	225,000	333,602
Preserve restrooms	0	65,000	65,000	60,000
Property fencing	0	50,000	50,000	200,000
Subtotal:	\$7,132,187	\$12,662,400	\$12,662,400	\$27,088,337
<u>Land acquisition costs</u>		\$7,272,800	\$7,272,800	
<u>Other Capital Expenditures</u>				
Projects funded by grants and donations		\$1,024,070	\$1,024,070	
Computer hardware		160,000	160,000	
Motor vehicles		565,000	565,000	
Computer software		0	0	
Heavy equipment		255,500	255,500	
Sampling/safety equipment		100,000	100,000	
Machinery and Tools		109,500	109,500	
Other (including radio equipment, golf course improvements, boats and website fees)		120,330	120,330	
Subtotal:		\$2,334,400	\$2,334,400	
Total Costs	\$7,132,187	\$22,269,600	\$22,269,600	\$27,088,337

Habitat Restoration Funding

Habitat Restoration included in CIP funding	\$12,839,676
Natural Resources Grant Fund FY 2003/04 through FY 2015/16	9,718,864
Farmland Management Fund FY 2004/05 through FY 2015/16	2,960,891

Total Habitat Restoration Funding **\$25,519,431**



- | | | | | | | |
|----------------------------------|--|----------------------------------|--|--|------------------|---------------------------------------|
| FOREST PRESERVE Entrance/Parking | DES PLAINES RIVER TRAIL Planned section | MILLENNIUM TRAIL Planned section | MIDDLEFORK GREENWAY Planned section | MCCLORY TRAIL/ NORTH SHORE PATH Managed by Lake County Dept. of Transportation | CANOE LAUNCH | GENERAL OFFICES |
| FOREST PRESERVE EASEMENTS | STATE LAND Illinois Dept. of Natural Resources | FORT HILL TRAIL Planned section | PRAIRIE CROSSING TRAIL LC Div. of Transportation | GRAND ILLINOIS TRAIL IDNR - Planned Section | DOG AREA | OPERATIONS AND PUBLIC SAFETY FACILITY |
| | | CASEY TRAIL Planned section | | | COMMUNITY GARDEN | |

CHART LEGEND

*When snow cover is adequate, be aware that hikers, skiers and/or horses share some of these trails with snowmobiles.

Note: 4 inches of snow required for skiers at Ryerson Woods.

1 Dogs, horses and other pets prohibited at these preserves.

2 Snowmobiles between Wadsworth Road and Russell Road only.

3 Horses Lakewood and Singing Hills sections only.

Note: Permits required for picnic shelters, dog areas, model airplane field and equestrians. Call for details.

OTHER AREAS more than 11,000 acres

Some of these other areas are open to the public (except farmlands and select other sites as posted). However, facilities are not available and parking must comply with local traffic regulations.

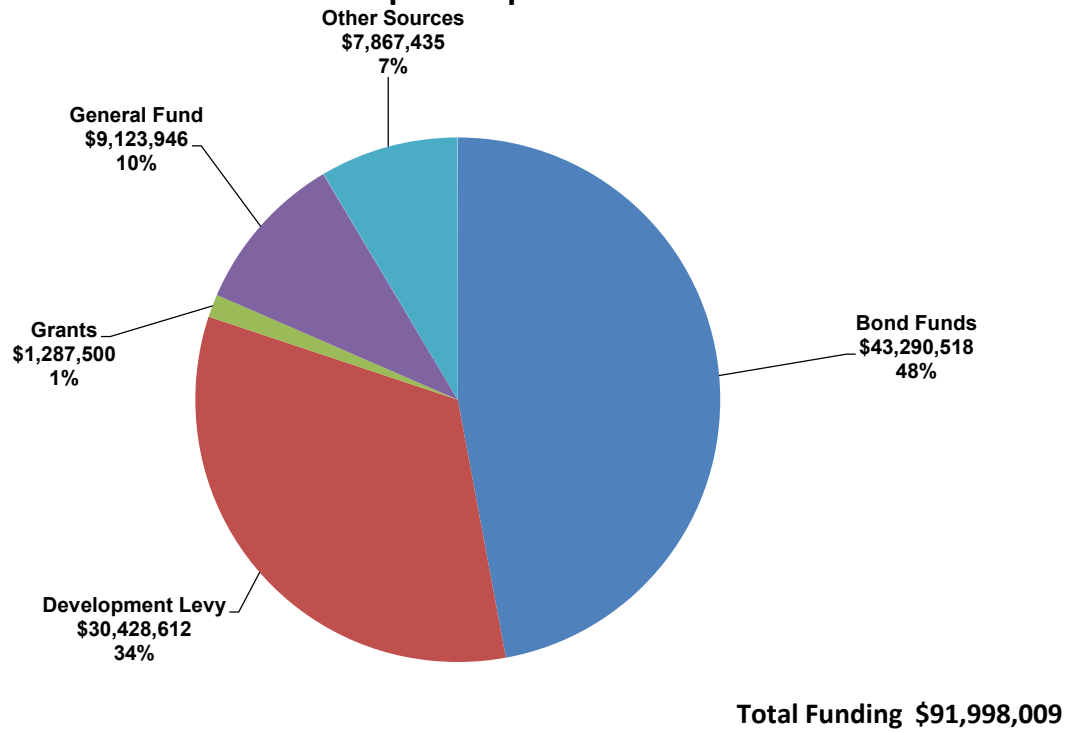
Lake County Forest Preserves
847-367-6640 www.LCFPD.org

PHOTOGRAPHY: Chip Williams (sledders), 3/14 - 25M
Kim Karpeles (hikers) SEH, LCP & CC

Lake County Forest Preserve District Five Year Capital Improvement Plan

Project No.		0 Project Total	Funding Sources				
			Bond Funds	Development Levy Fund	Grant Funds	General Fund	Other Funds
	Limited Bonds						
	Ongoing Capital Improvements						
60004	Habitat Restoration		2,916,869	7,841,626	-	-	-
60010	Preserve Tree Planting (includes IDOT funding)		50,000	1,214,959	-	-	967,969
60009	Repair Existing Roads/Parking		1,022,423	6,257,129	-	-	-
60015	Trail signage and benches			233,685	-	15,000	-
60016	Property fencing		50,000	329,430	-	-	-
60018	Preserve restrooms/replacements		-	687,740	-	-	-
	Dog Area Accessibility Improvements		-	-	-	150,000	-
60022	Infrastructure Improvements		500,000	-	-	2,000,000	-
	Project						
64710	Buffalo Creek Phase - MWRD Restoration	\$270,377	-	270,377	-	-	-
64701	Buffalo Creek Mitigation Bank Trail	\$300,000	-	-	-	-	300,000
	Chain o' Lakes Bike Path - Petite Lake Road connection	25,000	-	25,000	-	-	-
64104	Cuba Marsh Habitat Restoration	650,000	500,000	-	-	150,000	-
63302	DPR Trail - Ryerson North	1,360,020	1,260,020	400,000	-	-	-
62902	DPR Trail - Wilmot Woods	50,000	-	50,000	-	-	-
60301	Duck Farm Munn Road Access	100,000	100,000	-	-	-	-
63910	Ethel's Woods	5,842,438	1,181,583	3,868,961	-	1,060,800	-
63901	Ethel's Woods Public Access	800,000	800,000	-	-	-	-
65101	Everett Road Trail Connection	1,650,000	1,650,000	-	-	-	-
	Fort Sheridan - USACE GLFER Restoration	2,600,000	2,600,000	-	-	-	-
60420	Fort Sheridan Preserve	TBD	8,873,070	335,000	75,000	-	2,118,346
64810	Fox River addition	4,000,000	565,189	304,053	-	-	-
61811	General Offices - Winchester Road		-	-	-	-	-
	Gander Mountain - Habitat restoration		-	-	-	-	-
61812	General Offices - Infrastructure	TBD	-	-	-	1,990,809	2,390,070
64603	Gilmer Road crossing	969,960	-	1,030,961	-	-	-
65104	Grainger Woods Habitat Restoration		-	-	-	-	-
64703	Grass Lake Road tunnel	200,000	200,000	-	-	-	-
	Grant Woods South Restrooms	50,000	-	50,000	-	-	-
	Grant Woods Restoration	600,000	-	600,000	-	-	-
60701	Grassy Lake Improvements (Hurd property)	3,025,000	847,860	1,852,140	200,000	125,000	-
64010	Hastings Lake						
	Heron Creek - IL Route 22 Connection	TBD	-	-	-	20,000	-
64301	Heron Creek Phase II - Trail Addition	650,000	600,000	-	-	50,000	-
	Independence Grove - Playground Shade Structure	40,000	-	-	-	40,000	-
63610	Lake Carina - DPR Trail Bridge Connection	1,820,000	1,800,000	-	-	20,000	-
64610	Lake Marie Public Access	105,000	-	-	-	105,000	-
	Lakewood Dog Exercise Area - Use area expansion	60,000	-	60,000	-	-	-
61020	Lakewood Forest Preserve	TBD	4,017,645	1,066,709	-	110,000	-
61006	Lakewood Habitat Restoration - Broberg Marsh	450,000	450,000	-	-	-	-
	Lakewood - Tree Planting & Restoration	500,000	-	500,000	-	-	-
61004	Lakewood Habitat Restoration - McLean		-	-	-	-	-
61005	Lakewood Habitat Restoration - Schreiber Bog	900,000	900,000	-	-	-	-
61101	Middlefork Savanna trail connection	950,000	976,583	20,947	-	-	-
63010	Lyons Woods Trail Connection	1,030,000	1,030,000	-	-	-	-
63214	Millennium Trail - Wilson Road crossing	1,860,234	1,688,347	171,887	-	-	-
61314	Millennium Trail - Rollins Road crossing	1,480,223	1,246,853	78,877	-	-	-
63714	Millennium Trail - Grand Ave crossing	1,367,126	1,005,835	272,040	-	-	-
	Millennium Trail - Rte 45 Tunnel (Raven Glen/Ethel's Wood	3,250,000	-	-	-	700,000	-
65203	Millennium Trail - Rte 173	30,000	-	30,000	-	-	-
61303	Millennium Trail - Rte 83 & Rollins Road	70,000	-	40,054	-	-	-
61603	Millennium Trail - Van Patten Woods Connection	1,010,000	408,000	134,000	-	275,000	193,000
63801	Nippersink Trail Connection	1,022,170	814,414	103,700	-	-	-
	Millennium Trail - McDonalds Woods to RTE 45		-	185,000	-	-	-
64201	Pines Dunes - SMD	75,000	75,000	-	-	-	-
62001	Ray Lake - Fort Hill Trail Extension	650,000	-	-	-	650,000	-
	Rollins Savanna - Trail Connections	400,000	-	-	-	350,000	-
64811	Spring Bluff Wildlife Observation Area	600,000	-	75,000	262,500	262,500	-
	Singing Hills/Kettle Grove Restoration	500,000	-	500,000	-	-	-
65004	Southern DPR Preserve Habitat Restoration	3,000,000	610,826	1,639,337	-	749,837	-
	Upper DPR - USACE Phase II Ecosystem Restoration	TBD	3,000,000	-	-	-	-
	Van Patten Woods - Equestrian & Public Parking	300,000	-	-	-	300,000	-
64610	Waukegan Savanna - Phase I	1,700,000	1,550,000	150,000	-	-	-
	Wright Woods/MacArthur Woods Dam Removal	800,000	-	50,000	750,000	-	-
		\$47,112,548	43,290,518	\$30,428,612	\$1,287,500	\$9,123,946	\$5,969,385

Source of Funds Five Year Capital Improvement Plan



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Lake County Forest Preserve DistrictFive-Year Capital Improvement Plan

Project No.	Approved 5/12/15	ESTIMATED Project Total	Grant/Donation/ Inter Gov/ Endowment/Funding	Prior Year(s) Expense	Budget 2014/15	Estimated 2014/15	Five Year Funding Requirement							Total Funding
							FY 2015/16			FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	
							Carry Forward	New Funding	Budget 2015/16					
	Source of Funds													
	Development Levy Funds						\$2,546,299	\$1,889,950	\$4,436,249	\$1,895,000	\$1,790,000	\$1,200,000	\$800,000	
	Development Bond Funds						3,763,655	17,000,000	20,763,655	0	0	0	0	
	Limited Bonds							10,500	10,500	0	0	0	2,500,000	
	Interest Income on Bond Funds									0	0	0	0	
	General & Other Funds						4,635,924	1,075,000	5,710,924	2,650,000	1,430,000	1,650,000	330,000	
	IDOT Easement / Tree Fees						703,973	0	703,973	0	0	0	0	
	Preservation Foundation & Donations							576,600	576,600	270,000	270,000	0	0	
	Grants						600	1,070,000	1,070,600	262,500	0	0	0	
	Ongoing Capital Improvements													
60004	Habitat Restoration			\$7,315,459	943,036	943,036	-	500,000	500,000	500,000	500,000	500,000	500,000	\$10,758,495
60010	Preserve Tree Planting (includes IDOT funding)		910,000	1,229,321	445,005	445,005	-	225,000	225,000	183,602	50,000	50,000	50,000	\$2,232,928
60009	Repair Existing Roads/Parking			2,959,729	1,319,823	1,176,823	143,000	600,000	743,000	600,000	600,000	600,000	600,000	\$7,279,552
60015	Trail Signage and Benches		10,000	158,685	15,000	15,000	-	15,000	15,000	15,000	15,000	15,000	15,000	\$248,685
60016	Property Fencing			89,429	50,000	40,000	-	50,000	50,000	50,000	50,000	50,000	50,000	\$379,429
60018	Preserve Restrooms\Replacements			374,089	313,651	313,651	-	-	-	-	-	-	-	\$687,740
60025	Dog Area Accessibility Improvements			0	50,000	-	50,000	50,000	100,000	50,000	-	-	-	\$150,000
60022	Facility and Infrastructure Improvements			0	-	-	-	500,000	500,000	500,000	500,000	500,000	500,000	\$2,500,000
	Project													
64710	Buffalo Creek Phase - MWRD Restoration	\$270,377	3,300,000	147,895	22,482	22,482	-	-	-	100,000	-	-	-	\$270,377
64701	Buffalo Creek Mitigation Bank Trail	\$300,000	*	0	300,000	-	300,000	-	300,000	-	-	-	-	\$300,000
65901	Chain o' Lakes Bike Path - Petite Lake Road connectio	25,000		0	25,000	-	25,000	-	25,000	-	-	-	-	\$25,000
64104	Cuba Marsh Habitat Restoration	650,000		0	350,000	350,000	-	150,000	150,000	150,000	-	-	-	\$650,000
63302	DPR Trail - Ryerson North	1,660,020		655,930	704,090	604,090	100,000	300,000	400,000	-	-	-	-	\$1,660,020
62902	DPR Trail - Wilmot Woods	50,000		15,400	34,600	-	34,600	-	34,600	-	-	-	-	\$50,000
60301	Duck Farm Munn Road Access	100,000		0	-	-	-	100,000	100,000	-	-	-	-	\$100,000
63910	Ethel's Woods-N. Mill Creek Restoration	5,842,438	500,000	1,424,843	1,658,501	1,468,886	189,615	247,400	437,015	2,513,400	172,400	47,400	47,400	\$6,111,344
63901	Ethel's Woods Public Access	800,000		0	-	-	-	-	-	-	800,000	-	-	\$800,000
65101	Everett Road Trail Connection	1,650,000	*	0	150,000	150,000	-	1,500,000	1,500,000	-	-	-	-	\$1,650,000
60406	Fort Sheridan - USACE GLFER Restoration	2,600,000	*	0	2,600,000	2,600,000	-	-	-	-	-	-	-	\$2,600,000
60420	Fort Sheridan Preserve	TBD		8,448,813	262,603	9,458	253,146	-	253,146	2,690,000	-	-	-	\$11,401,416
64810	Fox River Addition	4,000,000		288,288	580,954	580,954	(0)	-	(0)	-	-	-	-	\$869,242
61811	General Offices - Build Out/Misc. Infrastructure	TBD			4,380,879	907,321	3,473,558	-	3,473,558	-	-	-	-	\$4,380,879
64603	Gilmer Road Crossing	969,960	1,485,838	888,459	142,502	142,502	-	-	-	-	-	-	-	\$1,030,961
60604	Grant Woods Restoration	600,000	600,000	0	-	-	-	300,000	300,000	150,000	150,000	-	-	600,000
60618	Grant Woods South Restrooms	50,000			-	-	-	50,000	50,000	-	-	-	-	50,000
64703	Grass Lake Road Tunnel	200,000		8,671	191,329	138,168	53,161	-	53,161	-	-	-	-	\$200,000
60701	Grassy Lake Improvements (Hurd property)	3,025,000	*	212,011	2,312,989	2,282,989	30,000	500,000	530,000	-	-	-	-	\$3,025,000
	Heron Creek - IL Route 22 Connection	TBD			-	-	-	-	-	20,000	-	-	-	\$20,000
64301	Heron Creek Phase II - Trail Addition	650,000		0	-	-	-	-	-	-	-	50,000	600,000	\$650,000
	Independence Grove - Playground Shade Structure	40,000			-	-	-	-	-	40,000	-	-	-	\$40,000
63610	Lake Carina - DPR Trail Bridge Connection	1,820,000	*	0	170,000	170,000	-	1,650,000	1,650,000	-	-	-	-	\$1,820,000
64910	Lake Marie Public Access	105,000		0	-	-	-	-	-	-	105,000	-	-	\$105,000
69101	Lakewood Dog Exercise Area - Use Area Expansion	60,000		0	60,000	60,000	-	-	-	-	-	-	-	\$60,000
61020	Lakewood Forest Preserve	TBD		923,055	2,687,165	-	-	400,000	400,000	2,267,798	1,603,500	-	-	\$5,194,353
61010	Lakewood - Tree Planting & Restoration	500,000	500,000		250,000	-	250,000	-	250,000	250,000	-	-	-	500,000
61006	Lakewood Habitat Restoration - Broberg Marsh	450,000		0	250,000	240,000	10,000	112,000	122,000	88,000	-	-	-	\$450,000
61005	Lakewood Habitat Restoration - Schreiber Bog	900,000		0	300,000	158,416	141,584	300,000	441,584	300,000	-	-	-	\$900,000
63010	Lyons Woods Trail Connection	1,030,000	*	0	80,000	80,000	-	200,000	200,000	750,000	-	-	-	\$1,030,000
61101	Middlefork Savanna Trail Connection	950,000	*	79,732	917,800	316,840	600,959	-	600,959	-	-	-	-	\$997,530
63214	Millennium Trail - Wilson Road Crossing	1,860,234	2,267,674	290,284	1,044,950	517,757	527,193	525,000	1,052,193	-	-	-	-	\$1,860,234
61314	Millennium Trail - Rollins Road Crossing	1,480,223	2,113,526	698,769	626,961	626,961	0	-	0	-	-	-	-	\$1,325,730
63714	Millennium Trail - Grand Ave Crossing	1,367,126	2,258,727	1,076,730	201,145	201,145	(0)	-	(0)	-	-	-	-	\$1,277,875
61703	Millennium Trail - Rte 45 Tunnel (Ethel's Woods)	3,250,000	*	0	-	-	-	250,000	250,000	250,000	200,000	-	-	\$700,000
65203	Millennium Trail - Rte 173	30,000		0	30,000	30,000	-	-	-	-	-	-	-	\$30,000
61303	Millennium Trail - Rte 83 & Rollins Road	70,000		35,054	5,000	5,000	-	-	-	-	-	-	-	\$40,054
61603	Millennium Trail - Van Patten Woods Connection	1,010,000		25,318	625,371	-	625,371	359,311	984,682	-	-	-	-	\$1,010,000
	Millennium Trail - McDonalds Woods to RTE 45	TBD			-	-	-	-	-	35,000	150,000	-	-	185,000
63801	Nippersink Trail Connection	1,022,170	*	518,114	-	-	-	-	-	-	400,000	-	-	\$918,114
61911	Operation Facility-Solar Panels	1,898,050			-	-	-	1,898,050	1,898,050	-	-	-	-	\$1,898,050
64201	Pines Dunes - SMD	75,000	9,200,000	0	75,000	75,000	-	-	-	-	-	-	-	\$75,000
62001	Ray Lake - Fort Hill Trail Extension	650,000		0	-	-	-	-	-	-	-	650,000	-	\$650,000
	Rollins Savanna - Trail Connection	400,000		0	-	-	-	-	-	75,000	275,000	-	-	\$350,000
61504	Singing Hills/Kettle Grove Restoration	500,000	**	-	-	-	-	260,000	260,000	120,000	120,000	-	-	\$500,000
64811	Spring Bluff Wildlife Observation Area	600,000	*	0	75,000	-	75,000	-	75,000	525,000	-	-	-	\$600,000
65004	Southern DPR Preserve Habitat Restoration	3,000,000		942,805	686,718	686,718	-	620,640	620,640	339,920	186,440	223,477	-	\$3,000,000
	Upper DPR - USACE Phase II Ecosystem Restoration	TBD	*	0	-	-	-	-	-	3,000,000	-	-	-	\$3,000,000
	Van Patten Woods - Equestrian & Public Parking	300,000			-	-	-	-	-	-	50,000	250,000	-	\$300,000
64610	Waukegan Savanna - Phase I	1,700,000			150,000	150,000	-	1,000,000	1,000,000	550,000	-	-	-	\$1,700,000
	Wright Woods/MacArthur Woods Dam Removal	800,000	750,000	70,086	729,914	729,914	-	-	-	-	-	-	-	\$800,000
		\$49,310,598	\$26,078,141	\$28,876,969	25,817,469	16,238,116	6,882,186	12,662,401	19,544,587	\$16,112,720	\$5,927,340	\$2,935,877	\$2,362,400	\$91,998,009

- Timing Changes
- New projects or dollar changes
* - Pending Grant, Donation or IGA

AVAILABLE FUNDS: \$13,727,913 \$2,692,693 \$255,353 \$169,476 \$1,437,076
199
Total of supporting sheets 13,727,913 2,692,693 255,353 169,476 1,437,076

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project #	60004
Project Name	Habitat Restoration



Type	Habitat Restoration	Department	Natural Resource
Category	Natural Resource Restoration	Contact	Jim Anderson
Start Date	On-going	End Date	On-going

Description

The following habitat restoration projects are scheduled for FY 15/16: Middlefork Savanna, Greenbelt, Spring Bluff, Van Patten, Wauconda Bog and Wadsworth Savanna Forest Preserves. Wildlife population and habitat assessment for planning of restoration efforts. Supply of native plants and seed for various restoration projects.

Status

Wadsworth Savanna, Spring Bluff, Van Patten, Wauconda Bog, Middlefork Savanna, and Greenbelt are projects currently being planned for winter of 2015/16 implementation. Ecological assessments will began in July, 2015 and carry over into 2016.

Prior	Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
8,258,495	Habitat Restoration	500,000	500,000	500,000	500,000	500,000	2,500,000
Total	Total	500,000	500,000	500,000	500,000	500,000	2,500,000

Prior	Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
8,258,495	Bond Funds					500,000	500,000
Total	Total	500,000	500,000	500,000	500,000	500,000	2,500,000

Operational Impact/Other

The Ecological Land Management program was implemented in FY 08/09 to address the growing need to provide better follow-up management to District land management projects, to provide better natural resource assessment and inventories of District lands, to better coordinate and centralize management of all of the District's natural resource programs and to enhance the burn management program to increase the number of acres burned per year.

Prior	Budget Items	FY '16	FY '17	FY '18	FY '19	FY '20	Total
3,956,000	Natural Resource Division	600,000	600,000	600,000	600,000	600,000	3,000,000
Total	Total	600,000	600,000	600,000	600,000	600,000	3,000,000

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project #	60010
Project Name	Preserve Tree Planting



Department Planning & Land Preservation

Type Preserve Tree Planting

Category Natural Resource Restoration

Contact Randy Seebach

Start Date On-going

End Date On-going

Description

Plant additional trees annually, at various preserves to provide habitat restoration and to provide shade in public use areas around picnic shelter, parking areas, roads, preserve entrances and along trails.

Status

Reforestation will include the following preserves that have been identified by the 5-year Reforestation Program; Singing Hills, Grassy Lake, Raven Glen, Middlefork Savanna and preserves along the southern Des Plaines River. Additional trees will be planted near recently completed public access improvement projects at Grassy Lake, Marl Flat, Nippersink and enhancements to the recently completed underpasses.

Prior	Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
1,623,486	Habitat Restoration	225,000	183,602	50,000	50,000	50,000	558,602
Total	Total	225,000	183,602	50,000	50,000	50,000	558,602

Prior	Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
1,623,486	Bond Funds					50,000	50,000
Total	Development Levy	50,000	50,000	50,000	50,000		200,000
	Other Funds	175,000	133,602				308,602
	Total	225,000	183,602	50,000	50,000	50,000	558,602

Operational Impact/Other

Maintenance includes cost to inspect, inventory, water, fertilize and prune: varies during the years depending on planting.

Prior	Budget Items	FY '16	FY '17	FY '18	FY '19	FY '20	Total
130,000	Operations & Infrastructure	12,000	12,000	12,000	12,000	12,000	60,000
Total	Total	12,000	12,000	12,000	12,000	12,000	60,000

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project # 60009
Project Name Repair Existing Roads / Parking



Department Operations & Infrastructure

Type Paving and Road Replacements

Category Site and Trail Improvements

Contact John Nelson

Start Date On-going

End Date On-going

Description

Annual District wide repaving program for the District's roads and parking lots and minor pavement repairs at multiple preserves.

Status

FY2014/15 and FY2015/16 work will focus on the parking lot roads at Independence Grove. FY2016/17 will focus on patching and overlays at several smaller lots including: Route 60 canoe launch, Oak Spring canoe launch, Kilbourne trailhead, Singing Hills and Sun Lake.

Prior	Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
4,136,552	Construction	743,000	600,000	600,000	600,000	600,000	3,143,000
Total	Total	743,000	600,000	600,000	600,000	600,000	3,143,000

Prior	Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
4,136,552	Bond Funds					600,000	600,000
Total	Development Levy	743,000	600,000	600,000	600,000		2,543,000
	Total	743,000	600,000	600,000	600,000	600,000	3,143,000

Operational Impact/Other

Preserve parking lots will be closed during repavement. Well-maintained pavement requires less effort for snow and ice removal, decreases wear and tear on vehicles, and is safer.

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project #	60015
Project Name	Trail Signage and Benches



Type	Trail Signs and benches	Department	Planning & Land Preservation
Category	Site and Trail Improvements	Contact	Randy Seebach
Start Date	On-going	End Date	On-going

Description

It has been recommended by Public Safety to provide additional directional signage on some trails for public safety and convenience. A more detailed trail signage system will be developed for preserves with multiple loops that can cause confusion for preserve trail users as to where they are within a preserve. Installation of benches along trails will continue as part of this project to be funded from operating revenues as available.

Status

Trail sign marking system was installed at Wright Woods as a test in spring 2010 and at Van Patten during FY 2010/11. The new system will be implemented at Old School in FY2014/15 and at Fox River and Grassy Lake Forest Preserves in FY2015/16.
Benches: Over the next fiscal year we will begin to replace old worn out benches and ageing signs as necessary.

Prior	Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
173,685	Construction	15,000	15,000	15,000	15,000	15,000	75,000
Total	Total	15,000	15,000	15,000	15,000	15,000	75,000

Prior	Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
173,685	Development Levy	15,000	15,000	15,000	15,000		60,000
Total	General Fund					15,000	15,000
	Total	15,000	15,000	15,000	15,000	15,000	75,000

Operational Impact/Other

Some minor repair and cleaning cost associated with new signs and benches.

Prior	Budget Items	FY '16	FY '17	FY '18	FY '19	FY '20	Total
2,000	Operations & Infrastructure	2,000	2,000	2,000	2,000	2,000	10,000
Total	Total	2,000	2,000	2,000	2,000	2,000	10,000

Capital Improvement Plan

Lake County Forest Preserves

FY '16 *thru* FY '20

Project # 60016
Project Name Property Fencing



Department Operations & Infrastructure

Type Property Fencing

Category Site and Trail Improvements

Contact John Nelson

Start Date On-going

End Date On-going

Description

Boundary fencing is needed at critical locations to protect sensitive habitat, control public access and minimize illegal dumping and encroachments.

Status

Priority projects are determined based on documented incidents of dumping and encroachments.

Prior	Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
129,430	Construction	50,000	50,000	50,000	50,000	50,000	250,000
Total	Total	50,000	50,000	50,000	50,000	50,000	250,000

Prior	Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
129,430	Bond Funds					50,000	50,000
Total	Total	50,000	50,000	50,000	50,000	50,000	250,000

Operational Impact/Other

Occasional repairs and replacement costs will be offset by reduced costs of illegal dumping cleanups, property repairs and encroachment enforcement.

Capital Improvement Plan

Lake County Forest Preserves

FY '16 *thru* FY '20

Project # 60025
Project Name Dog Area Accessibility Improvements



Department Planning & Land Preservation

Type Accessibility Improvements

Category Site and Trail Improvements

Contact Randy Seebach

Start Date FY 2014/15

End Date FY 2016/17

Description

In an effort to provide adequate access for people of all abilities, accessibility improvements are needed at the four dog exercise areas. Improvements include trail surfacing, water fountain improvements and modifications to the gated pedestrian entrances.

Status

Work will take place at Lakewood and Prairie Wolf Forest Preserves in FY 2015/16 and the Duck Farm in FY 2015/16 and FY 2016/17 to be coordinated with the Munn Road project. Improvements are scheduled to take place at Independence Grove in FY 2016/17.

Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Improvements	100,000	50,000				150,000
Total	100,000	50,000				150,000

Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
General Fund	100,000	50,000				150,000
Total	100,000	50,000				150,000

Operational Impact/Other

Additional labor for trail maintenance will be offset by savings in cost of turf repair.

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project #	60022
Project Name	Facility and Infrastructure Improvements



Department Operations & Infrastructure

Type Improvement Projects

Category Facility Improvements

Contact John Nelson

Start Date FY 2014/15

End Date On-going

Description

A District-wide facility and infrastructure assessment of the District's key buildings and their support systems will be completed to identify and prioritize necessary maintenance, repairs and replacements.

Status

The assessment is scheduled for completion in early summer 2015 and it will identify specific short and long range maintenance, repair and replacement projects needed to sustain the District's key facilities in good working condition.

Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Improvements	500,000	500,000	500,000	500,000	500,000	2,500,000
Total	500,000	500,000	500,000	500,000	500,000	2,500,000

Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Bond Funds					500,000	500,000
General Fund	500,000	500,000	500,000	500,000		2,000,000
Total	500,000	500,000	500,000	500,000	500,000	2,500,000

Operational Impact/Other

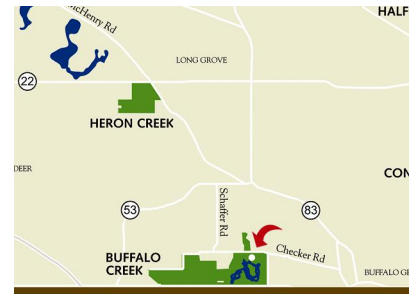
Projects will be prioritized to improve operational efficiencies and reduce overall operational impacts.

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project #	64710
Project Name	Buffalo Creek Preserve - MWRD Restoration



Department Planning & Land Preservation

Type Improvement Projects

Category Site and Trail Improvements

Contact Randy Seebach

Start Date FY 2016/17

End Date FY 2016/17

Description

In February 2013, the Planning and Restoration Committee approved a concept plan and authorized staff to negotiate an IGA with the Metropolitan Water Reclamation District for the expansion of the existing reservoir and completion of the District's planned public access improvements, at no cost to the District. Public access improvements will include an additional 3/4 mile trail loop, including 4 bridge/boardwalks, rerouting 1/2 mile of existing trail out of the floodplain, replacement of 2 existing bridges, and a 29 car expansion to the existing parking lot.

Status

Approval of the IGA is anticipated in Summer 2015. Engineering and permitting is scheduled to occur in 2015 and 2016 with construction to begin in fall 2016. After major construction is complete, the District will provide miscellaneous site amenities in FY 2016/17.

Prior	Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
170,375	Improvements		100,000				100,000
Total	Total		100,000				100,000

Prior	Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
170,375	Development Levy		100,000				100,000
Total	Total		100,000				100,000

Operational Impact/Other

Trail maintenance, public safety patrols and service of parking lot and restroom: \$40,000 per year.
Long term costs would include trail resurfacing and bridge/boardwalk replacement.

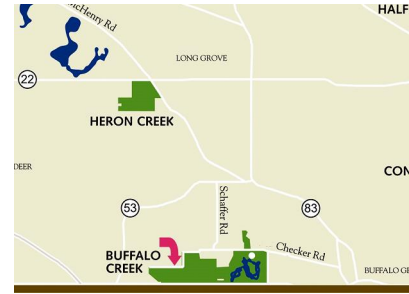
Budget Items	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Operations & Public Safety		40,000	40,000	40,000	40,000	160,000
Total		40,000	40,000	40,000	40,000	160,000

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project #	64701
Project Name	Buffalo Creek Mitigation Bank and Trail



Type	Improvement Projects	Department	Planning & Land Preservation
Category	Site and Trail Improvements	Contact	Randy Seebach
Start Date	FY 2014/15	End Date	FY 2015/16

Description

In April 2000, the District and the Lake County Division of Transportation (LCDOT) executed an IGA that allowed LCDOT to design and construct a wetland mitigation bank on District property for the sole use by LCDOT for their road and transportation needs. The District is providing the land and money for the trail surfacing and boardwalk construction. There will be 1.25 miles of new trail.

Status

Plans are expected to be complete in summer 2015 with an anticipated construction start in late 2015.

Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Construction	300,000					300,000
Total	300,000					300,000

Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Other Funds	300,000					300,000
Total	300,000					300,000

Operational Impact/Other

Trail maintenance and public safety patrols for approximately 1.25 miles of trail: \$10,750 per year.

Prior	Budget Items	FY '16	FY '17	FY '18	FY '19	FY '20	Total
10,750	Operations & Public Safety	10,750	11,285	11,285	11,285	11,285	55,890
Total	Total	10,750	11,285	11,285	11,285	11,285	55,890

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project #	65901
Project Name	Chain O Lakes Bike Path-Petite Lk Rd Connect



Department Planning & Land Preservation

Type Improvement Projects

Category Site and Trail Improvements

Contact Randy Seebach

Start Date FY 2014/15

End Date FY 2015/16

Description

As part of the Lake County Division of Transportation's planned Chain O' Lakes bike path and road improvements to Petite Lake Road, there is a need to identify local partners to fund the local share of the proposed 1,500 foot section of the path between Route 59 and Fairfield Road. The District and Lake Villa Township will each provide the local share for a portion of the path (750 feet). Lake Villa Township will perform the maintenance for the entire 1,500 feet.

Status

Engineering and permitting are scheduled for 2014 and construction is anticipated to begin in early summer 2015.

Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Improvements	25,000					25,000
Total	25,000					25,000

Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Development Levy	25,000					25,000
Total	25,000					25,000

Operational Impact/Other

No additional impact at this time.

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project #	64104
Project Name	Cuba Marsh Habitat Restoration



Type	Habitat Restoration	Department	Natural Resource
Category	Natural Resource Restoration	Contact	Jim Anderson
Start Date	FY 2014/15	End Date	FY 2016/17

Description

Project consists of wetland, prairie, and woodland restoration. This project will focus on restoring bird habitat especially for grassland and wetland species. Additional in-house work will replace the existing water control structure so that hemi-marsh conditions are restored to the main wetland.

Status

Planning began in 2014 and the first phase of implementation, including the removal of invasive woody species began in the winter 2014/2015. A permit application will be submitted for the replacement of the water control structure.

Prior	Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
350,000	Habitat Restoration	150,000	150,000				300,000
Total	Total	150,000	150,000				300,000

Prior	Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
350,000	Bond Funds	150,000					150,000
	General Fund		150,000				150,000
Total	Total	150,000	150,000				300,000

Operational Impact/Other

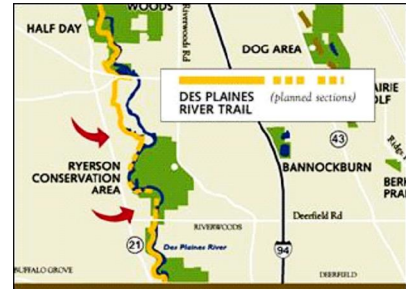
Maintenance of restored acres through controlled burn: \$5,100 per year.

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project #	63302
Project Name	DPR Trail - Ryerson North



Department Planning & Land Preservation

Type Improvement Projects

Category Site and Trail Improvements

Contact Randy Seebach

Start Date FY 2014/15

End Date Fall, 2015

Description

This project consists of engineering and construction of the final 1/4-mile long section of the Des Plaines River Trail from Estonian Lane north to Riverside Drive. This section of trail will complete the 33-mile Des Plaines River Trail from the Wisconsin-Illinois state line to the Lake-Cook county line.

Status

Land acquisition was completed in 2014 and engineering began on the final 1/4 mile trail section. Construction is anticipated to begin in the summer 2015 with completion expected in fall 2015.

Prior	Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
1,260,020	Construction	400,000					400,000
Total	Total	400,000					400,000

Prior	Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
1,260,020	Development Levy	400,000					400,000
Total	Total	400,000					400,000

Operational Impact/Other

Trail maintenance and public safety patrols for a mile of trail: \$8,600 per year.
Long term costs would include trail resurfacing and bridge/boardwalk replacement.

Budget Items	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Operations & Public Safety		2,150	2,150	2,150	2,150	8,600
Total		2,150	2,150	2,150	2,150	8,600

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project #	62902
Project Name	DPR Trail - Wilmot Woods



Type	Improvement Projects	Department	Planning & Land Preservation
Category	Site and Trail Improvements	Contact	Randy Seebach
Start Date	Based on project feasibility	End Date	TBD

Description

A feasibility analysis was completed for a possible trail connection through Wilmot Woods to the Des Plaines River Trail. Homeowners associations east of Wilmot Woods and in the area of St. Mary's Road approached the District to see if there was an off-road means to safely travel to the Des Plaines River Trail and Independence Grove. Currently the Des Plaines River stops this direct access. Libertyville Township has indicated interest in working with the District. It is anticipated there will be significant wetland, floodplain and cost issues to be investigated.

Status

Engineering alternative analysis complete; awaiting local neighborhood associations to agree on preferred route. Recent discussions with the Lake County Division of Transportation have presented another possible alternative route associated with LCDOT's planned bike path to be located along Route 137 from the DPR trail to Great Lakes Naval Base.

Prior	Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
15,400	Construction	34,600					34,600
Total	Total	34,600					34,600

Prior	Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
15,400	Development Levy	34,600					34,600
Total	Total	34,600					34,600

Operational Impact/Other

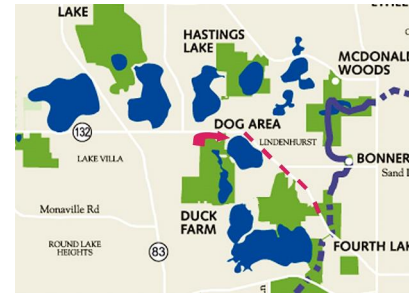
Trail maintenance and public safety patrols for approximately 1 mile of trail: \$8,600 per year.
Long term costs would include trail resurfacing and bridge/boardwalk replacement.

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project #	60301
Project Name	Duck Farm Munn Road Access



Department Planning & Land Preservation

Type Improvement Projects

Category Site and Trail Improvements

Contact Randy Seebach

Start Date FY 2016/17

End Date TBD

Description

IDOT is planning safety improvements to IL Route 132 that would add left turn lanes. As part of the planned road improvements a shared use is proposed from Munn Road east to the Operations and Public Safety facility. The District has requested improved access to the dog exercise parking lot by relocating the entrance to align with the existing traffic signal at Munn Road, and a connection from the proposed bike path along Route 132 to connect to the Millennium Trail at the Operations Facility.

Status

IDOT completed Phase I engineering in late 2013 and execution of an intergovernmental Agreement is expected in 2015. Phase II design and permitting is expected to take approximately 18 - 24 months. Construction is anticipated in 2016.

Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Construction	100,000					100,000
Total	100,000					100,000

Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Bond Funds	100,000					100,000
Total	100,000					100,000

Operational Impact/Other

Trail maintenance and public safety patrols for approximately 1/4 mile of trail: \$2,150 per year.

Budget Items	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Operations & Public Safety		2,150	2,150	2,150	2,150	8,600
Total		2,150	2,150	2,150	2,150	8,600

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project #	63910
Project Name	Ethel's Woods North Mill Creek Restoration



Type	Habitat Restoration	Department	Natural Resource
Category	Natural Resource Restoration	Contact	Jim Anderson
Start Date	FY 2014/15	End Date	FY 2019/20

Description

Project includes the restoration of a portion of the North Mill Creek corridor and the associated wetlands and uplands. Work will include the dewatering of Rasmussen Lake and restoring the original riparian wetland communities along the creek.

Status

District's operating committees approved a revised concept plan in 2013 and authorized staff to proceed with the final engineering to dewater Rasmussen Lake and restore the North Mill Creek riparian corridor. Final engineering and permitting was completed in the summer of 2014. Construction for Phase I began in fall 2014.

Prior	Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
2,893,725	Habitat Restoration	437,015	2,513,400	172,400	47,400	47,400	3,217,615
Total	Total	437,015	2,513,400	172,400	47,400	47,400	3,217,615

Prior	Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
2,893,725	Bond Funds	247,400		172,400		47,400	467,200
Total	Development Levy	189,615	1,500,000				1,689,615
	General Fund		1,013,400		47,400		1,060,800
	Total	437,015	2,513,400	172,400	47,400	47,400	3,217,615

Operational Impact/Other

Maintenance of restored acres through controlled burning and invasive species control.

Budget Items	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Natural Resource Division			15,000	15,000	15,000	45,000
Total			15,000	15,000	15,000	45,000

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project #	63901
Project Name	Ethel's Woods Public Access



Type	Improvement Projects	Department	Planning & Land Preservation
Category	Site and Trail Improvements	Contact	Randy Seebach
Start Date	FY 2015/16	End Date	FY 2017/18

Description

Project will provide initial public access with parking lot, restroom, 1 mile of trail and two scenic overlooks east of Route 45 at Miller Road. These public access improvements are required by a previously received land acquisition OLT Grant. In 2013 the District requested and received an extension from IDNR to allow for these improvements to be coordinated with an adjacent North Mill Creek restoration project. IDNR has approved an extension for the completion of all work by the end of 2019.

Status

It is recommended that this project be combined with the Millenium Trail - Route 45 Tunnel project in hopes of receiving Federal funding assistance through the CMAQ/TAP Program. Phase I engineering will begin in summer 2015 with CMAQ applications due in March 2016. If funding assistance is awarded, construction is anticipated in 2017.

Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Construction			800,000			800,000
Total			800,000			800,000

Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Bond Funds			800,000			800,000
Total			800,000			800,000

Operational Impact/Other

Trail maintenance and public safety patrols of trail, and service of parking lot and restroom: \$40,000 per year.

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project #	65101
Project Name	Everett Road Trail Connection



Department Planning & Land Preservation

Type Improvement Projects

Category Site and Trail Improvements

Contact Randy Seebach

Start Date FY 2014/15

End Date FY 2016/17

Description

Project consists of a 1/2 mile trail section partially in Lake County Division of Transportation ROW along Everett Road between Riverwoods Road and St. Mary's Road. Project will connect local trails at Riverwoods Road to Wright Woods Forest Preserve and DPR trail.

Status

Feasibility study has been completed and LCDOT has approved project in their ROW. Engineering began in late 2014 with construction to follow in 2016.

Prior	Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
150,000	Improvements	1,500,000					1,500,000
Total	Total	1,500,000					1,500,000

Prior	Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
150,000	Bond Funds	1,500,000					1,500,000
Total	Total	1,500,000					1,500,000

Operational Impact/Other

Trail maintenance and public safety patrols for approximately 1/2 mile of trail: \$4,300 per year.

Budget Items	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Operations & Public Safety		4,300	4,300	4,300	4,300	17,200
Total		4,300	4,300	4,300	4,300	17,200

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project # 60406

Project Name Fort Sheridan - USACE GLFER Restoration

Type Habitat Restoration

Department Natural Resource

Category Natural Resource Restoration

Contact Jim Anderson

Start Date FY 2013/14

End Date FY 2016/17



Description

The Great Lakes Fishery and Ecosystem Restoration (GLFER) is a US Army Corps of Engineers (USACE) Program to restore ecosystems and fish habitats across the Great Lakes Watershed. The USACE has identified Fort Sheridan Forest Preserve as a potential project for restoration and enhancement of its coastal habitat including the ravines, bluffs and shoreline. This is a unique opportunity for the District to lead partners in a project to restore nearly two miles of critical lakefront habitat for fish and birds.

Status

The concept plan has been approved by the USACE and the District will be requested to sign the Project Partnership Agreement (PPA) by June 2015. Design and planning will be completed during FY2015/16 with estimated construction in FY2016/17. The District will be required to provide matching funds with the signing of the PPA.

Prior

2,600,000

Total

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project #	60420
Project Name	Fort Sheridan Forest Preserve



Type	Improvement Projects	Department	Planning & Land Preservation
Category	Site and Trail Improvements	Contact	Randy Seebach
Start Date	2005	End Date	TBD

Description

Project consists of implementing a revised master plan as approved by the Board, including restoring ecologically sensitive ravines, bluffs, woodlands and lakeshore, improving storm water drainage/erosion problems, providing public roads, parking and trails, providing temporary public facilities and improving appearance of cemetery.

Status

Trails, parking access, exhibits and Hutchinson Ravine restoration completed in 2005/2006. A major portion of Janes Ravine and the central plateau restoration was completed in summer 2009. South Bluff restoration completed 2011. Board decided in May '09 to form an advisory committee of local partners to develop a public access and use plan. After extensive public input and a report by the Advisory Committee, District Board decided in March 2012 not to proceed with a golf course, and received concurrence from the Army that the deed restriction did not require a golf course to remain on the property. District started new master plan process with an open house in June 2012. Concept plan development projected for spring 2015 and final approval in fall 2015.

Prior	Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
8,711,416	Improvements	2,690,000					2,690,000
Total	Total	2,690,000					2,690,000

Prior	Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
8,458,270	Bond Funds	253,146	2,690,000				2,943,146
Total	Total	253,146	2,690,000				2,943,146

Operational Impact/Other

The operational impact is undetermined until a plan is finalized.

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project #	61811
Project Name	General Offices - Infrastructure Improvements



Type	Building renovations	Department	Operations & Infrastructure
Category	Capital Expenditures	Contact	John Nelson
Start Date	2012	End Date	Based on future funding

Description

As part of an effort to review and analyze energy efficiency throughout the General Offices building, an energy audit report was prepared by the Smart Energy Design Assistance Center (SEDAC) in 2012. SEDAC identified several infrastructure improvements that will help lower the long range operating costs for the building. It is also intended to relocate Collections from Lakewood to the General Offices building.

Status

The implementation of some of the recommended energy efficient improvements began in 2014 with other improvements to follow in 2015. Improvements for the Collections storage will be made in FY2015-16.

Prior	Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
907,321	Improvements	3,473,558					3,473,558
Total	Total	3,473,558					3,473,558

Prior	Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
907,321	General Fund	1,351,928					1,351,928
	Other Funds	2,121,630					2,121,630
Total	Total	3,473,558					3,473,558

Operational Impact/Other

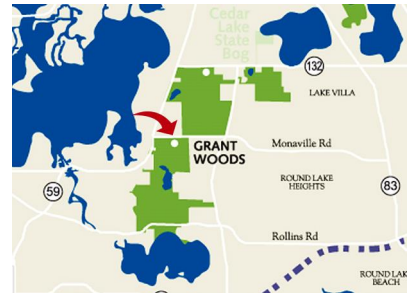
Energy efficiency improvements will have a payback in the form of reduced electric utility costs. Relocation of Collections will better preserve the items.

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project #	60604
Project Name	Grant Woods Restoration



Type	Habitat Restoration	Department	Natural Resource
Category	Natural Resource Restoration	Contact	Jim Anderson
Start Date	FY 2015/16	End Date	FY 2017/18

Description

In 2014, the Preservation Foundation received a private donation to fund restoration work at Grant Woods Forest Preserve. The work will occur across 665 acres and will focus on wetland, stream and oak woodland restoration within the Gavin bog and Fin nature preserve area.

Status

Planning began in 2014 and the first phase of implementation, including the removal of invasive woody species, will begin in the winter 2015/16. Planting, seeding and other restoration efforts will occur in FY2016/17 and FY2017/18.

Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Habitat Restoration	300,000	150,000	150,000			600,000
Total	300,000	150,000	150,000			600,000

Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Development Levy	300,000	150,000	150,000			600,000
Total	300,000	150,000	150,000			600,000

Operational Impact/Other

Maintenance of restored acres through controlled burns: \$5,000 per year.

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project #	60618
Project Name	Grant Woods Restrooms



Department Planning & Land Preservation

Type Improvement Projects

Category Site and Trail Improvements

Contact Randy Seebach

Start Date FY 2015/16

End Date FY 2015/16

Description

The District has received several requests from the community for a restroom facility on the south end of Grant Woods Forest Preserve. Currently, the nearest restroom is 1.25 miles away near the Monaville Road parking lot. A new evaporator toilet will also serve a portion of the Chain O'Lakes bike path.

Status

Planning will begin in summer 2015 with construction to follow in spring 2016.

Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Improvements	50,000					50,000
Total	50,000					50,000

Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Development Levy	50,000					50,000
Total	50,000					50,000

Operational Impact/Other

Maintenance and operational costs are estimated at \$12,000 per year.

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project #	64703
Project Name	Grass Lake Road Tunnel



Type	Improvement Projects	Department	Planning & Land Preservation
Category	Capital Expenditures	Contact	Randy Seebach
Start Date	FY 2013/14	End Date	FY 2015/16

Description

In April 2013, the Board approved an IGA formalizing a partnership with the Lindenhurst Park District, Village of Lindenhurst and Lake Villa Township to construct a tunnel under Grass Lake Road connecting McDonald Woods to several parks and the Milburn West Middle School. District has agreed to allow a portion of the tunnel to be constructed on District property and to supply up to \$200,000 towards the project if grant funding does not cover all of the construction costs.

Status

In Spring 2013, the project was awarded a Congestion, Mitigation, Air Quality (CMAQ) grant administered through the Illinois Department of Transportation. Construction began in August 2013 and is expected to be complete in summer 2015.

Prior	Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
146,840	Improvements	53,160					53,160
Total	Total	53,160					53,160

Prior	Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
146,840	Bond Funds	53,160					53,160
Total	Total	53,160					53,160

Operational Impact/Other

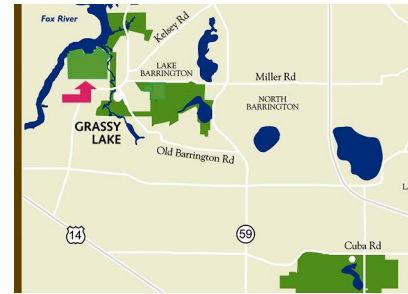
No additional operational impact.

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project #	60701
Project Name	Grassy Lake Restoration (Hurd property)



Type	Improvement Projects	Department	Planning & Land Preservation
Category	Site and Trail Improvements	Contact	Randy Seebach
Start Date	FY 2012/13	End Date	Summer, 2016

Description

Project consists of connecting trails at Grassy Lake south of Kelsey Road with the Hurd Property north of Kelsey and constructing a parking lot, restroom, additional trails, a river overlook, and educational exhibits on the former Hurd property.

Status

The Preservation Foundation will lead a capital campaign to raise additional funds. Construction for the trail, restroom, parking lot and Phase I restoration began August 2014 with an expected completion in fall 2015. Phase II restoration of the site will begin in winter 2015/16 with completion in fall 2016.

Prior	Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
2,495,000	Habitat Restoration	530,000					530,000
Total	Total	530,000					530,000

Prior	Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
2,495,000	Bond Funds	500,000					500,000
Total	Total	530,000					530,000

Operational Impact/Other

Trail maintenance and public safety patrol of approximately 2 miles of trail, and service of parking lot and restroom: \$48,000 per year. Maintenance of restored areas through controlled burns: \$6,000 per year.

Budget Items	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Natural Resource Division			6,000	6,000	6,000	18,000
Operations & Public Safety	48,000	48,000	48,000	48,000	48,000	240,000
Total	48,000	48,000	54,000	54,000	54,000	258,000

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project #	66620
Project Name	Heron Creek - IL Rte 22 Connection



Type	Improvement Projects	Department	Planning & Land Preservation
Category	Site and Trail Improvements	Contact	Randy Seebach
Start Date	FY 2016/17	End Date	FY 2016/17

Description

The District has been working with IDOT regarding their planned improvements to Route 22 which includes the construction of a shared-use path to the south side of Route 22 that will provide an important connection linking together Egret Marsh and Heron Creek Forest Preserves. The District will be required to cover the local share cost for engineering and construction of a 350' section of trail connecting the proposed shared-use path to the existing trails at Heron Creek.

Status

Execution of an Intergovernmental Agreement is expected in 2015 with construction anticipated to begin in FY2016/17.

Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Improvements		20,000				20,000
Total		20,000				20,000

Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
General Fund		20,000				20,000
Total		20,000				20,000

Operational Impact/Other

Trail maintenance and public safety patrols for this section of proposed trail is approximately: \$600 per year.

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project #	64301
Project Name	Heron Creek Phase II - Trail Addition



Type	Improvement Projects	Department	Planning & Land Preservation
Category	Site and Trail Improvements	Contact	Randy Seebach
Start Date	FY 2018/19	End Date	FY 2019/20

Description

Project consists of 3/4 mile of trail south of existing trails to connect to Cuba Road. Trail will pass along Salem Lake.

Status

Engineering will start 2018 with construction to follow in FY2019/20.

Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Improvements				50,000	600,000	650,000
Total				50,000	600,000	650,000

Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Bond Funds					600,000	600,000
General Fund				50,000		50,000
Total				50,000	600,000	650,000

Operational Impact/Other

Trail maintenance and public safety patrols for approximately 1 mile of trail: \$8,600 per year.

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project #	66621
Project Name	Independence Grove - Playground Shade Structure



Type	Improvement Projects	Department	Planning & Land Preservation
Category	Site and Trail Improvements	Contact	Randy Seebach
Start Date	FY 2016/17	End Date	FY 2016/17

Description

The District has received several concerns regarding the lack of adequate shade for portions of the Children's Grove play area. This project includes the design and construction of a woven fabric shade structure over a portion of the play area.

Status

Fabrication and construction is scheduled to occur in FY2016/17.

Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Improvements		40,000				40,000
Total		40,000				40,000

Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
General Fund		40,000				40,000
Total		40,000				40,000

Operational Impact/Other

Minimal impact to install/remove the shade structure seasonally.

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project #	63610
Project Name	Lake Carina - DPR Trail Bridge Connection



Department Planning & Land Preservation

Type Improvement Projects

Category Site and Trail Improvements

Contact Randy Seebach

Start Date FY 2014/15

End Date FY 2015/16

Description

Project consists of connection to the Des Plaines River Trail with a bridge across the river and expanding the parking lot to accommodate horse trailers.

Status

Engineering will start in 2014 with construction to follow FY2015/16.

Prior	Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
170,000	Improvements	1,650,000					1,650,000
Total	Total	1,650,000					1,650,000

Prior	Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
170,000	Bond Funds	1,650,000					1,650,000
Total	Total	1,650,000					1,650,000

Operational Impact/Other

Bridge connection and equestrian trailer parking lot expansion: \$17,000 per year.

Budget Items	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Operations & Public Safety		17,000	17,000	17,000	17,000	68,000
Total		17,000	17,000	17,000	17,000	68,000

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project #	64910
Project Name	Lake Marie Public Access



Department Planning & Land Preservation

Type Improvement Projects

Category Site and Trail Improvements

Contact Randy Seebach

Start Date FY 2017/18

End Date FY 2017/18

Description

Initial road access off of Beach Grove Road to be constructed, including a 20 car gravel parking lot. These improvements will provide the initial public access to the District's only publicly accessible property on the Chain O'Lakes.

Status

Construction anticipated in FY 2017/18 and the work will be performed by the District's in-house construction crew.

Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Improvements			105,000			105,000
Total			105,000			105,000

Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
General Fund			105,000			105,000
Total			105,000			105,000

Operational Impact/Other

Public safety patrols and service of parking lot, drive and restroom.

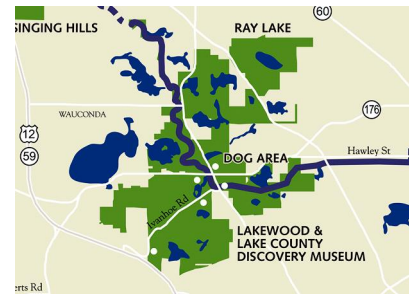
Budget Items	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Operations & Public Safety				40,000	40,000	80,000
Total				40,000	40,000	80,000

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project #	61020
Project Name	Lakewood Forest Preserve



Department Planning & Land Preservation

Type Improvement Projects

Category Site and Trail Improvements

Contact Randy Seebach

Start Date August, 2003

End Date Based on future funding

Description

Project consists of developing a master plan for Lakewood that would be approved by the Board. Lakewood is the District's largest and oldest Forest Preserve and has not had the benefit of a master plan and has not received comprehensive capital improvements. Potential improvements could include trails, picnic areas and lake renovations, public road, parking, utility and infrastructure improvements, and other site work that will help to lower the long-term operating costs.

Status

A public Advisory Committee was set up to assist with developing the master plan in Spring 2005. The Advisory Committee unanimously recommended a master plan in 2007. Several natural resource and trail improvements have occurred in 2012 and 2013, and with the decision to move the Museum and improvements associated with the Fairfield Road and Route 176 intersection project, the District started evaluating additional master plan improvements in 2013. Completion of a detailed improvement plan and phasing plan projected for fall 2015.

Prior	Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
923,055	Construction	400,000	2,267,798	1,603,500			4,271,298
Total	Total	400,000	2,267,798	1,603,500			4,271,298

Prior	Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
923,055	Bond Funds	400,000	2,267,798	1,083,500			3,751,298
Total	Development Levy			410,000			410,000
	General Fund			110,000			110,000
	Total	400,000	2,267,798	1,603,500			4,271,298

Operational Impact/Other

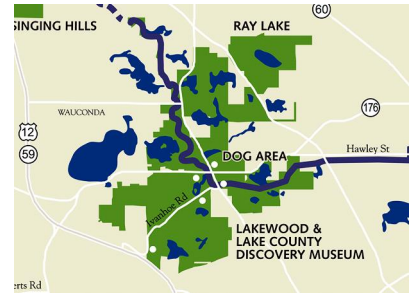
The operational impact is undetermined until the master plan and more detailed planning is finalized.

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project #	61010
Project Name	Lakewood Tree Planting & Restoration



Type	Habitat Restoration	Department	Planning & Land Preservation
Category	Natural Resource Restoration	Contact	Randy Seebach
Start Date	FY 2015/16	End Date	FY 2016/17

Description

As part of the Lake County Division of Transportation's (LCDOT) Fairfield Road and Route 176 intersection improvement project, LCDOT has provided funding to the District in the amount of \$500,000 as mitigation for the tree impacts associated with the project.

Status

Tree and shrub planting will focus on areas around the Fairfield Road and Route 176 intersection and will occur in FY2015/16 and FY2016/17.

Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Habitat Restoration	250,000	250,000				500,000
Total	250,000	250,000				500,000

Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Development Levy	250,000	250,000				500,000
Total	250,000	250,000				500,000

Operational Impact/Other

Maintenance includes cost to inspect, inventory, water, fertilize and prune: varies during years depending on planting.

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project #	61006
Project Name	Lakewood Habitat Restoration - Broberg Marsh



Type	Habitat Restoration	Department	Natural Resource
Category	Natural Resource Restoration	Contact	Jim Anderson
Start Date	FY 2014/15	End Date	FY 2016/17

Description

Project consists of the restoration of one of the best quality hemi-marshes in Lake County. Invasive trees and shrubs will be removed with reintroduction of native plants, shrubs and trees.

Status

Planning and initial restoration work will start in 2014 and continue through early summer 2017.

Prior	Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
240,000	Habitat Restoration	122,000	88,000				210,000
Total	Total	122,000	88,000				210,000

Prior	Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
240,000	Bond Funds	122,000	88,000				210,000
Total	Total	122,000	88,000				210,000

Operational Impact/Other

Maintenance of restored acres through controlled burning and invasive species control.

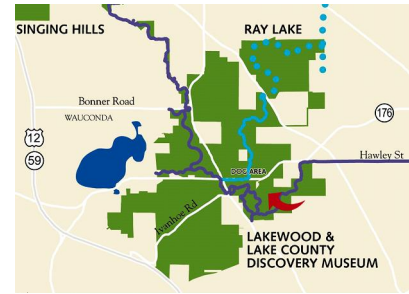
Budget Items	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Natural Resource Division	5,000	5,000	5,000	5,000	5,000	25,000
Total	5,000	5,000	5,000	5,000	5,000	25,000

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project #	61005
Project Name	Lakewood Habitat Restoration-Schreiber Bog



Type	Habitat Restoration	Department	Natural Resource
Category	Natural Resource Restoration	Contact	Jim Anderson
Start Date	Fall, 2014	End Date	FY 2016/17

Description

Project consists of restoration of Schreiber Bog and surrounding habitats including native oak woodlands and sedge meadow wetlands. Hydrological restoration of high quality lakes and wetlands.

Status

Planning for the project implementation will occur in FY2014/15 with restoration efforts planned for winter 2014/15 which will include woody invasive removal, invasive herbaceous species control and restoration of historical hydrological conditions. The re-introduction of native trees, shrubs, forbs, sedges and grasses will occur in FY2015/16 and FY2016/17.

Prior	Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
158,416	Habitat Restoration	441,584	300,000				741,584
Total	Total	441,584	300,000				741,584

Prior	Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
158,416	Bond Funds	441,584	300,000				741,584
Total	Total	441,584	300,000				741,584

Operational Impact/Other

Maintenance of restored acres through controlled burning and invasive species control.

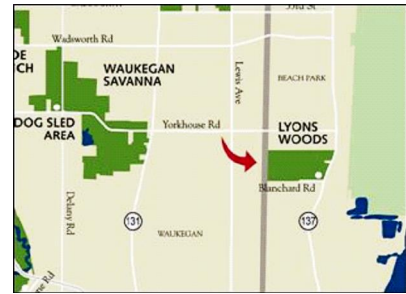
Budget Items	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Natural Resource Division	15,000	15,000	15,000	15,000	15,000	75,000
Total	15,000	15,000	15,000	15,000	15,000	75,000

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project #	63010
Project Name	Lyons Woods Trail Connection



Department Planning & Land Preservation

Type Improvement Projects

Category Site and Trail Improvements

Contact Randy Seebach

Start Date FY 2014/15

End Date FY 2016/17

Description

In 2010 a master plan was approved for Waukegan Savanna that included a regional trail connecting Lyons Woods and Waukegan Savanna to the Des Plaines River trail. The District is partnering with the City of Waukegan, Waukegan Park District and Waukegan Township Highway Department on the first phase of this trail which is a 2.4 mile section between Lyons Woods and Greenbay Road. The project has been identified as a strong candidate for federal funding assistance through the CMAQ/TAP programs.

Status

To prepare the project for federal funding eligibility, Phase I engineering began in the fall 2014 and the CMAQ application was submitted in February 2015. Phase II engineering is scheduled to begin in July 2015. If awarded funding assistance, construction could begin in the fall 2016.

Prior	Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
80,000	Improvements	200,000	750,000				950,000
Total	Total	200,000	750,000				950,000

Prior	Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
80,000	Bond Funds	200,000	750,000				950,000
Total	Total	200,000	750,000				950,000

Operational Impact/Other

Trail maintenance and public safety patrols for the new trail at approximately \$8,600 per mile is: \$20,640. Full impact will depend ultimately on whether partners are also involved.

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project #	61101
Project Name	Middlefork Savanna Trail Connection



Type	Improvement Projects	Department	Planning & Land Preservation
Category	Site and Trail Improvements	Contact	Randy Seebach
Start Date	Fall, 2008	End Date	FY 2016/17

Description

This project is part of an overall effort to connect the Middlefork Savanna and Greenway to the Des Plaines River Trail and represents a partnership with the City of Lake Forest, Village of Mettawa, Lake Forest Openlands and Lake Forest Academy. The project has been identified as a strong candidate for federal funding assistance through the CMAQ/TAP programs.

Status

Engineering contract for feasibility study completed in October 2009 to determine bridge requirements at the southern end of Middlefork Savanna over the Metra railroad tracks. Board approved an engineering contract in November 2013 and bids received in the summer 2014 were significantly over the project budget and rejected. Phase I engineering began in fall 2014 and an application for federal funding assistance was submitted in February 2015. Phase II engineering is expected to begin in the spring 2015. If awarded funding assistance construction could begin as early as summer 2016.

Prior	Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
396,571	Construction	600,959					600,959
Total	Total	600,959					600,959

Prior	Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
396,571	Bond Funds	600,959					600,959
Total	Total	600,959					600,959

Operational Impact/Other

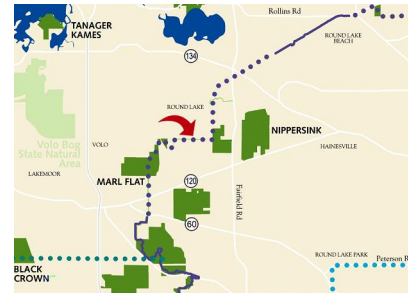
Costs to maintain and patrol a mile of trail is \$8,600.

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project #	63214
Project Name	Millennium Trail - Wilson Road Crossing



Type	Millennium Trail	Department	Planning & Land Preservation
Category	Site and Trail Improvements	Contact	Randy Seebach
Start Date	Fall, 2009	End Date	Fall, 2015

Description

Design and construction of a pedestrian tunnel under Wilson Road as part of the Millennium Trail just south of Levi Waite Road at Marl Flat Forest Preserve. This was the only safe road crossing solution due to the unsafe sight lines at the road intersections for an on-grade crossing.

Status

Engineering was approved in fall 2009 for bridge or tunnel feasibility. Engineering paused while awaiting land acquisition. Planning and Restoration Committee approved the tunnel option in April 2012. Final engineering contract to be completed by Spring 2013. ITEP Federal Funding application was unsuccessful. Filed for Federal CMAQ funding in February 2013. District was notified in January 2014 that this project was approved for funding assistance under the Transportation Alternatives Program (TAP) administered by IDOT. Construction began in Fall 2014 with expected completion in fall 2015.

Prior	Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
798,041	Construction	1,052,193					1,052,193
Total	Total	1,052,193					1,052,193

Prior	Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
798,041	Bond Funds	1,052,193					1,052,193
Total	Total	1,052,193					1,052,193

Operational Impact/Other

No additional costs over and above the \$8,600 per mile per year cost of trail operation.

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project #	61703
Project Name	Millenium Trail - Rte 45 Tunnel (Ethel's Woods)



Type	Millennium Trail	Department	Planning & Land Preservation
Category	Site and Trail Improvements	Contact	Randy Seebach
Start Date	FY 2015/16	End Date	FY 2017/18

Description

As part of the planned Millenium Trail extension connecting McDonald Woods, Raven Glen and Ethel's Woods Forest Preserves, the District is partnering with IDOT to incorporate a shared use path within the planned Millburn bypass and Illinois Route 45 improvements. This project includes a 3/4 mile section of trail and a tunnel under Route 45 (just north of Miller Road) connecting Raven Glen to Ethel's Woods.

Status

The District is seeking Federal funding assistance through the 2016 CMAQ/TAP funding cycle. Phase I engineering is scheduled to begin in summer 2015 and it is anticipated that CMAQ applications will be due in February 2016.

Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Improvements	250,000	250,000	200,000			700,000
Total	250,000	250,000	200,000			700,000

Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
General Fund	250,000	250,000	200,000			700,000
Total	250,000	250,000	200,000			700,000

Operational Impact/Other

Trail maintenance and public safety patrols for the new trail is approximately \$6,450 per year.

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project #	61603
Project Name	Millennium Trail - Van Patten Woods Connection



Department Planning & Land Preservation

Type Millennium Trail

Category Site and Trail Improvements

Contact Randy Seebach

Start Date Fall, 2013

End Date FY 2015/16

Description

The Illinois Tollway replaced the Russell Road bridge over I-94. They incorporated a pedestrian/bike path from old US Route 41 east to within 2,800 feet of the Van Patten Woods entrance. The District project would extend the path from where the tollway stopped east to Van Patten Woods and the Des Plaines River Trail. This trail extension is part of an important connection linking the Millennium Trail at Pine Dunes to the Des Plaines River Trail at Van Patten Woods.

Status

Engineering began in the fall 2013 and it was determined that additional ROW was needed to complete the path. Execution of an IGA with LCDOT is expected in summer 2015 that will identify responsibilities for ROW acquisition and utility relocations. In March 2015, the District applied for funding assistance through IDNR's Regional Trails program. Construction is anticipated in 2016.

Prior	Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
25,318	Construction	984,682					984,682
Total	Total	984,682					984,682

Prior	Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
25,318	Bond Funds	382,682					382,682
Total	Development Levy	134,000					134,000
	General Fund	275,000					275,000
	Other Funds	193,000					193,000
	Total	984,682					984,682

Operational Impact/Other

No additional costs over and above the \$8,600 per mile per year cost of trail operation.

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project # 66622

Project Name Millennium Trail - McDonald Woods to Rte 45

Type Millennium Trail

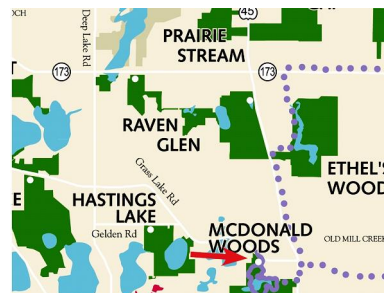
Department Planning & Land Preservation

Category Site and Trail Improvements

Contact Randy Seebach

Start Date FY 2016/17

End Date FY 2017/18



Description

As part of the planned Millennium Trail extension connecting McDonald Woods, Raven Glen and Ethel's Woods Forest Preserves, the District is partnering with IDOT to incorporate a shared-use path within the planned Millburn bypass and IL Route 45 improvement project. The District will be responsible for the construction of a .20 mile trail connection from the existing McDonald Woods Preserve trails east to Route 45.

Status

Engineering is expected to begin in FY2016/17 and construction is anticipated to begin in FY2017/18.

Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Improvements		35,000	150,000			185,000
Total		35,000	150,000			185,000

Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Development Levy		35,000	150,000			185,000
Total		35,000	150,000			185,000

Operational Impact/Other

Trail maintenance and public safety patrols for the new section of trail at McDonald Woods is approximately: \$1,800 per year. For the trail along Route 45 impacts will be approximately: \$17,200.

Capital Improvement Plan

Lake County Forest Preserves

FY '16 *thru* FY '20

Project # 63801
Project Name Nippersink Trail Connection Phase III

Department Planning & Land Preservation

Type Improvement Projects

Category Site and Trail Improvements

Contact Randy Seebach

Start Date FY 2017/18

End Date FY 2017/18



Description

Project includes a 3/4 mile trail connection for the main Nippersink Trail loop east to Cedar Lake Road. This trail will connect to the neighborhoods east of Cedar Lake Road and south of Route 120 to Nippersink Forest Preserve and the Millennium Trail. The project is being coordinated with the Lake County Division of Transportation's planned multi-use path to be located on the east side of Cedar Lake Road stretching from Illinois Route 60 north to Nippersink Road.

Status

Engineering is scheduled to begin in summer 2017 with construction to follow in 2018.

Prior	Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
518,114	Construction			400,000			400,000
Total	Total			400,000			400,000

Prior	Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
518,114	Bond Funds			400,000			400,000
Total	Total			400,000			400,000

Operational Impact/Other

Trail maintenance and public safety patrols for approximately 1 mile of trail: \$8,600 per year.

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project # 62001
Project Name Ray Lake - Fort Hill Trail Extension

Department Planning & Land Preservation

Type Improvement Projects

Category Site and Trail Improvements

Start Date FY 2018/19

Contact Randy Seebach

End Date FY 2018/19



Description

Project consists of completion of an additional 1 mile trail loop near the existing parking lot, a bridge/pipe crossing of Squaw Creek and a 3/4 mile extension of the Fort Hill trail east to Fremont Center Road. Project is being coordinated with the Lake County Division of Transportation who will be implementing additional segments of the Fort Hill trail over the next several years along Fremont Center Road and Peterson Road.

Status

Initial engineering was completed in 2010 and the project is awaiting LCDOT's completion of the trail along Fremont Center Road. Construction is anticipated in FY2018/19.

Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Improvements				650,000		650,000
Total				650,000		650,000

Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
General Fund				650,000		650,000
Total				650,000		650,000

Operational Impact/Other

Trail maintenance and public safety patrols for approximately 1 mile trail: \$8,600 per year.

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project # 66610
Project Name Rollins Savanna - Trail Connection

Type Improvement Projects
Category Site and Trail Improvements
Start Date FY 2016/17
Department Planning & Land Preservation
Contact Randy Seebach
End Date FY 2017/18



Description

This project will provide a needed trail connection linking the Village of Gurnee, Granwood Park and other unincorporated areas to the existing trails at Rollins Savanna and the Millennium Trail. This trail connection will be approximately 0.5 miles and will be routed from the existing preserve trails southeast to the lighted intersection of Dada Drive and Illinois Route 45. Prior to moving forward with implementation, a partnership is needed with the Village of Gurnee and possibly others to complete the trail connection east of Route 45 along Knowles Road.

Status

Engineering is scheduled to begin in FY2016/17 with construction to follow in FY2017/18.

Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Construction		75,000	275,000			350,000
Total		75,000	275,000			350,000

Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
General Fund		75,000	275,000			350,000
Total		75,000	275,000			350,000

Operational Impact/Other

Trail maintenance and public safety patrols for 1/2 mile of trail is \$4,300 per year.

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project # 61504
Project Name Singing Hills - Kettle Grove Restoration



Type Habitat Restoration

Department Natural Resource

Category Natural Resource Restoration

Contact Jim Anderson

Start Date FY 2015/16

End Date FY 2017/18

Description

In 2013 and 2014, the Preservation Foundation received two private donations to fund high priority habitat restoration projects throughout the District. In early 2015 the Foundation approved the funds be directed to support the restoration of nearly 950 acres at Singing Hills and Kettle Grove Forest Preserves.

Status

Planning will begin in 2015 and the first phase of implementation, including the removal of invasive woody species, will begin in the winter 2015/16. Planting, seeding, and other restoration efforts will occur in FY2016/17 and FY2017/18.

Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Habitat Restoration	260,000	120,000	120,000			500,000
Total	260,000	120,000	120,000			500,000

Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Development Levy	260,000	120,000	120,000			500,000
Total	260,000	120,000	120,000			500,000

Operational Impact/Other

Maintenance of these restored acres through controlled burning is estimated at: \$4,000 per year.

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project # 66625
Project Name Solar Panel System



Department Operations & Infrastructure

Type Other

Category Facility Improvements

Contact Mike Tully

Start Date FY 2015/16

End Date FY 2015/16

Description

This project would involve placing a 550 KW solar panel system on the roof of the operations building. The estimated cost of \$1,898,050 would be partially offset by a grant from the Illinois Clean Energy Community Foundation (ICECF).

Status

With a 550 KW system it is estimated that 98% of the buildings electrical needs could be met by solar energy. The equipment would produce an estimated savings of \$2.4 to \$2.9 million over its 40 year life. The District would work with a consultant to design the system and then competitively bid the project out. An application for a grant from ICECF would be submitted in the summer of 2015. If successful the grant would be awarded in November of 2015 and construction could begin in the spring of 2016. If the District is not able to receive a grant the project will not move forward.

Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Improvements	1,898,050					1,898,050
Total	1,898,050					1,898,050

Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Grants	990,000					990,000
Other Funds	908,050					908,050
Total	1,898,050					1,898,050

Operational Impact/Other

The District would currently realize an annual savings of \$50,000 on the cost of electricity. As the price of electricity increases this amount would grow.

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project # 64811

Project Name Spring Bluff Wildlife Observation Area

Type Improvement Projects

Department Planning & Land Preservation

Category Site and Trail Improvements

Contact Randy Seebach

Start Date FY 2015/16

End Date FY 2016/17



Description

Project consists of converting the existing road through the Preserve to a 14 foot wide gravel trail and constructing a wildlife observation platform. In January 2015 the District was awarded funding assistance through IDNR's Open Space Land Acquisition and Development grant program.

Status

In March 2015, the District received notice from IDNR that the funding assistance for this project has been suspended until further notice. Engineering is scheduled to start in fall 2015 with construction scheduled for FY2016/17. Project will require Illinois Nature Preserve review and approval.

Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Improvements	75,000	525,000				600,000
Total	75,000	525,000				600,000

Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Bond Funds		262,500				262,500
Development Levy	75,000					75,000
General Fund		262,500				262,500
Total	75,000	525,000				600,000

Operational Impact/Other

Trail maintenance, safety patrols and structure maintenance approximately \$5,000 per year.

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project #	65004
Project Name	Southern DPR Preserve Habitat Restoration



Department Natural Resource

Type Habitat Restoration

Category Natural Resource Restoration

Contact Jim Anderson

Start Date FY 2009/10

End Date 2017

Description

Project consists of continued woodland and river corridor restoration at Wright Woods, Grainger Conservation Area, Lloyd's Woods, Cahokia Flatwoods, MacArthur Woods and Ryerson Conservation Area. The goal is to increase the biodiversity and long-term sustainability of these ecologically sensitive woodlands.

Status

Baseline data collection started in spring 2009 with hydrologic engineering anticipated for 2010 at Ryerson and MacArthur Woods. Invasive species removed in winter 2012/2013 at Grainger and Mac Arthur Woods. Invasive species removal at Ryerson, Wright Woods and Mac Arthur Woods will continue 2012-2019.

Prior	Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
1,629,523	Habitat Restoration	620,640	339,920	186,440	223,477		1,370,477
Total	Total	620,640	339,920	186,440	223,477		1,370,477

Prior	Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
1,629,523	Development Levy	620,640					620,640
	General Fund		339,920	186,440	223,477		749,837
Total	Total	620,640	339,920	186,440	223,477		1,370,477

Operational Impact/Other

Maintenance of restored acres through controlled burning and invasive species control: \$30,000 per year.

Prior	Budget Items	FY '16	FY '17	FY '18	FY '19	FY '20	Total
120,000	Natural Resource Division	30,000	30,000	30,000	30,000	30,000	150,000
Total	Total	30,000	30,000	30,000	30,000	30,000	150,000

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project #	66609
Project Name	Upper DPR - USACE Phase II Ecosystem Restoration



Type	Habitat Restoration	Department	Natural Resource
Category	Natural Resource Restoration	Contact	Jim Anderson
Start Date	FY 2014/15	End Date	FY2031/32

Description

The US Army Corp of Engineers (USACE) has prepared an upper Des Plaines River Phase II plan to address flooding and water quality issues in Lake County and surrounding counties. The plan has identified ecosystem restoration projects at six different Forest Preserves including: Dutch Gap, Prairie Stream, Raven Glen, Sedge Meadow, Mill Creek and Grainger Woods. The District would be responsible for the local share (35%) of the project costs which are estimated to be between \$1.4 - \$3.0 million.

Status

In January 2014, the District's Standing Committee authorized staff to send the USACE a letter of support acknowledging the District's interest in the plan and the projects identified. If approved by Congress, the projects could be implemented over a 15 year period beginning in 2017. In late 2014 the Upper Des Plaines Integrated Feasibility report and Environmental Assessment was approved by the Chief of Engineering of the USACE.

Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Improvements		3,000,000				3,000,000
Total		3,000,000				3,000,000

Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Bond Funds		3,000,000				3,000,000
Total		3,000,000				3,000,000

Operational Impact/Other

Long term maintenance of restored acres through controlled burning and invasive species control.

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project #

66623

Project Name

Van Patten Woods - Equestrian & Public Parking



Type

Improvement Projects

Category

Site and Trail Improvements

Start Date

FY 2017/18

Department

Planning & Land Preservation

Contact

Randy Seebach

End Date

FY 2018/19

Description

Increased demand for additional parking at the existing Russel Road equestrian and general public parking lots has forced parking into overflow conditions on several occasions. The improvements will expand the equestrian parking lot from 6 to 12 spaces and the general public parking from 8 to 14 spaces.

Status

In March 2015, the District applied for funding assistance through IDNR's Regional Trails program. Engineering is expected to begin in FY2017/18 with construction to follow in FY2018/19.

Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Improvements			50,000	250,000		300,000
Total			50,000	250,000		300,000

Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
General Fund			50,000	250,000		300,000
Total			50,000	250,000		300,000

Operational Impact/Other

Minor adjusting impacts due to larger parking area for operating approximately \$1,500 per year.

Capital Improvement Plan

FY '16 *thru* FY '20

Lake County Forest Preserves

Project #	64610
Project Name	Waukegan Savanna - Phase I



Department Planning & Land Preservation

Type Improvement Projects

Category Site and Trail Improvements

Contact Randy Seebach

Start Date FY 2014/15

End Date FY 2016/17

Description

Currently the site uses consist of a special use dog sled/horse wagon trail area, a mowed grass trail around a farm field, in the winter snowmobile trails and farming areas. A master plan for the 754 acre Waukegan Savanna Forest Preserve was approved by the District Board in 2010. The master plan includes public access and natural resource restoration. Phase I of the master plan is the development of the 41 acre dog exercise area which includes an 80 car parking lot, restroom, drinking fountain and 1 mile of crushed stone trails.

Status

Master plan started in November 2008. Site analysis, inventory, programming and concept alternatives and final conceptual master plan completed and approved by the District Board in 2010. Engineering for Phase I began in fall 2014 with construction anticipated to follow in FY2015/16 and FY2016/17.

Prior	Expenditures	FY '16	FY '17	FY '18	FY '19	FY '20	Total
150,000	Improvements	1,000,000	550,000				1,550,000
Total	Total	1,000,000	550,000				1,550,000

Prior	Funding Sources	FY '16	FY '17	FY '18	FY '19	FY '20	Total
150,000	Bond Funds	1,000,000	550,000				1,550,000
Total	Total	1,000,000	550,000				1,550,000

Operational Impact/Other

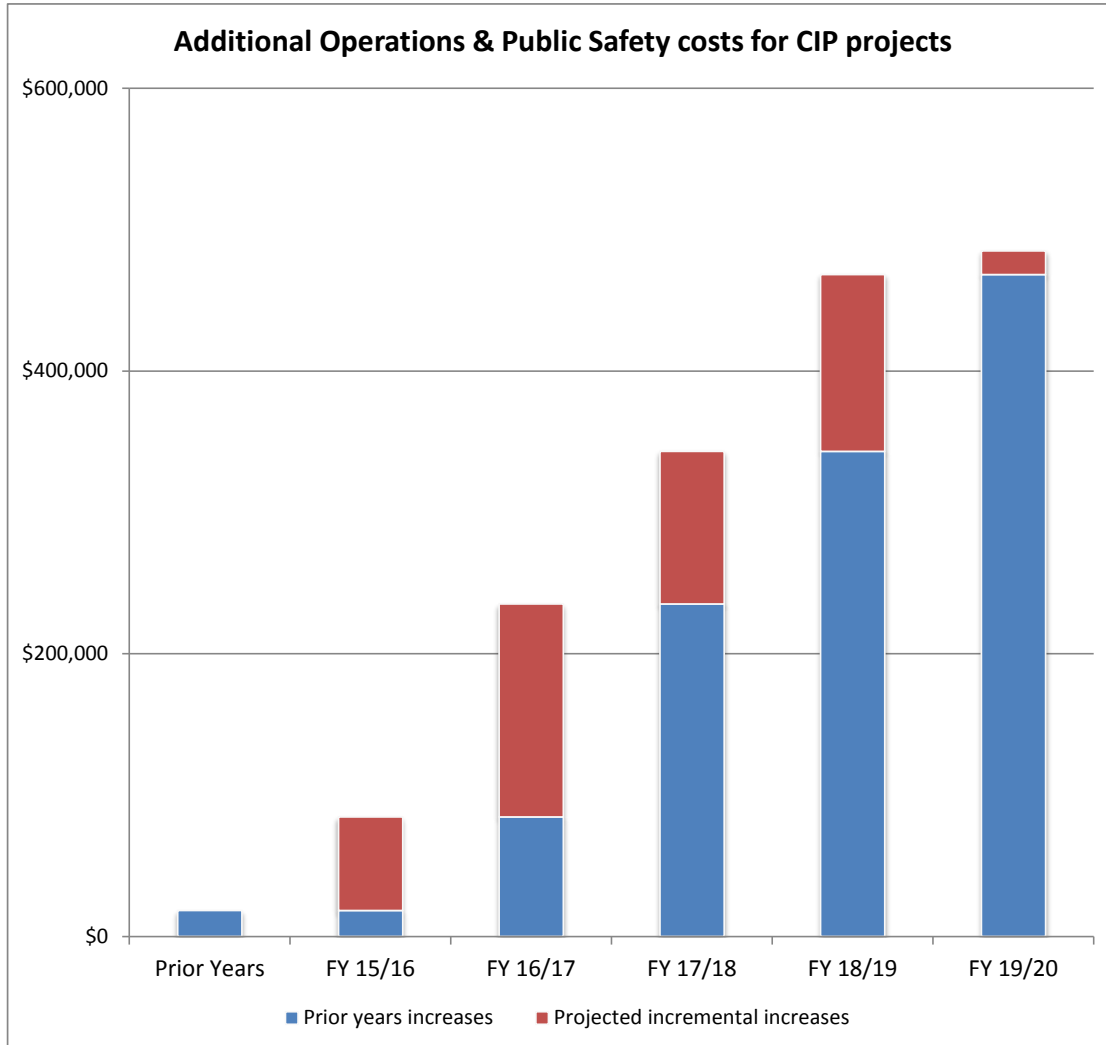
Dog exercise area, trail maintenance, public safety patrols and restroom: \$60,000 per year.

Budget Items	FY '16	FY '17	FY '18	FY '19	FY '20	Total
Operations & Public Safety			60,000	60,000	60,000	180,000
Total			60,000	60,000	60,000	180,000

Lake County Forest Preserve District

What effect does the Five-Year Capital Improvement Plan have on the operating budget?

What benefits are provided?



Benefits to the Public	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20
New sites opened	1	0	2	0	0
Facilities expanded	6	3	0	1	0
Additional miles of trails	6.88	4.10	4.20	1.75	0.75

The above chart summarizes the operating impact from capital improvement projects included in the five year Capital Improvement Plan. As new sites are opened, facilities expanded, and trails added, operating costs increase. Operating costs to maintain a site include removal of garbage, cleaning and stocking comfort stations, mowing grass, maintaining parking lots (including snow removal) and upkeep of gravel and grass trails. In addition, patrolling preserves, and opening and closing gates are required. The approximate cost to maintain and patrol one mile of trail is \$8,600.

**LAKE COUNTY FOREST PRESERVE DISTRICT
FISCAL YEAR 2015/16
DETAIL OF CAPITAL EXPENDITURES BY FUND**

(Excluding capital improvement projects)

Capital Expenditures are defined as assets that include buildings, improvements, machinery and equipment with an expected useful life of more than two years and have an initial individual cost of more than \$5,000.

GENERAL CORPORATE FUND	
General District	
<i>Miscellaneous Capital Outlay:</i>	
President, Board of Commissioners and executive staff	10,000
<i>Improvement Projects:</i>	
Millennium Trail at Van Patten Woods Connection	275,000
CIP Infrastructure Improvements from study	500,000
Dog Park Accessibility Improvements	50,000
Millennium Trail at Route 45 Tunnel Connection	250,000
Total	1,085,000
Administration	
<i>Computer Hardware:</i>	
Call Pilot Upgrade to Aura Messaging	40,000
Total	40,000
Public Safety	
<i>Radio Equipment</i>	
Convert Radio system to new County StarCom21 system	110,330
<i>Heavy Equipment</i>	
Purchase John Deere Gator	16,000
Total	126,330
Total General Corporate Fund	1,251,330
INSURANCE FUND	
<i>Miscellaneous Capital Outlay:</i>	
Sampling equipment required for OSHA, lock out/tag materials, additional automated external defibrillators	100,000
Total Insurance Fund	100,000
GRANT FUNDS	
<i>Improvement Projects:</i>	
Natural resources projects	384,070
Total Grant Funds	384,070
EQUIPMENT REPLACEMENT FUND	
<i>Heavy Equipment:</i>	
Replace Unit #261, 2006 John Deere Crawler Loader	150,000
Replace Unit #351, 2008 John Deere Gator	17,500
Replace Unit #352, 2008 John Deere Gator	17,500
Replace Unit #353, 2008 John Deere Gator with cab and snow blower	42,000
Replace Unit #339, 2008 Polaris Utility Vehicle with pump	18,000
Replace Unit #434, 2004 Dymax Tree Sheer	10,500
Total Equipment Replacement Fund	255,500
INFORMATION TECHNOLOGY REPLACEMENT FUND	
<i>Computer Hardware:</i>	
Server replacements	120,000
Total Information Technology Replacement Fund	120,000
VEHICLE REPLACEMENT FUND	
<i>Motor Vehicles:</i>	
Replace Unit #014, 2004 IHC 7400 Dump Truck	140,000
Replace Unit #015, 2004 IHC 7400 Dump Truck	140,000
Replace Unit #017, 2005 Honda Civic	28,000
Replace Unit #054, 2007 Chevy K3500 Truck with plow	37,000
Replace Unit #099, 2011 Chevy Police Impala	32,000
Replace Unit #108, 2011 Chevy Police Impala	32,000
Replace Unit #186, 2002 IHC 4800 Dump Truck with plow	140,000
Total Vehicle Replacement Fund	549,000
ENTERPRISE FUND - GOLF OPERATIONS	
<i>Machinery and Tools:</i>	
Countryside - Replacement two Triplex mower	62,000
Countryside - Bunker Rake	16,500
Countryside - Tow Behind Blower	7,000
Thunderhawk - Replacement of Tractor	24,000
Total Golf Operations	109,500
Total Capital Expenditures	\$2,769,400

Profile



LAKE COUNTY FOREST PRESERVE DISTRICT
Property Tax Rates and Tax Extensions
Tax Levy Year 2006 through 2015

Fund Name	2006	2007	2008	2009	2010	2011	2012	2013	2014	Estimated 2015
Comparative Tax Rates (Per \$100 of Equalized Assessed Valuation)										
General Corporate	0.051	0.055	0.057	0.059	0.059	0.059	0.060	0.060	0.059	0.060
Audit Fund	0.001	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.001	0.000
Liability Insurance	0.005	0.005	0.004	0.003	0.004	0.003	0.003	0.003	0.004	0.003
Land Development Levy	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025
Retirement Fund - IMRF/FICA	0.008	0.005	0.006	0.007	0.008	0.010	0.011	0.013	0.010	0.011
Subtotal	0.090	0.090	0.092	0.094	0.096	0.097	0.099	0.101	0.098	0.100
Debt Service	0.114	0.111	0.107	0.106	0.102	0.104	0.113	0.117	0.112	0.112
Total Tax Rates	0.204	0.201	0.199	0.200	0.198	0.201	0.212	0.218	0.210	0.211
Comparative Tax Extensions										
General Corporate	\$13,932,811	\$16,152,460	\$17,377,233	\$17,800,726	\$16,923,972	\$15,760,285	\$14,683,606	\$13,780,764	\$13,367,526	\$13,859,869
Audit Fund	273,192	0	0	0	0	0	0	0	222,845	105,797
Liability Insurance	1,365,962	1,468,405	1,219,455	905,122	1,147,388	801,370	734,180	689,038	891,380	714,938
Land Development Levy	6,829,809	7,342,028	7,621,593	7,542,681	7,171,175	6,678,087	6,118,169	5,741,985	5,569,765	5,774,945
Retirement Fund - IMRF/FICA	2,185,539	1,468,405	1,829,182	2,111,951	2,294,776	2,671,235	2,691,994	2,985,832	2,167,982	2,593,412
Subtotal	24,587,314	26,431,298	28,047,463	28,360,479	27,537,311	25,910,977	24,227,950	23,197,619	22,219,498	23,048,961
Debt Service	31,143,931	32,598,602	32,620,419	31,980,965	29,258,393	27,780,841	27,654,125	26,872,489	25,339,554	25,757,598
Total Tax Extensions	\$55,731,245	\$59,029,900	\$60,667,883	\$60,341,444	\$56,795,704	\$53,691,818	\$51,882,075	\$50,070,108	\$47,559,052	\$48,806,559

LAKE COUNTY FOREST PRESERVE DISTRICT
Expenditures Summary by Fund (excluding transfers)
Fiscal Year 2007 through 2016

Fund Name	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Estimate FY 2015	Budget FY 2016
GENERAL FUND										
General Corporate										
Insurance	\$16,620,883	\$16,108,215	\$19,897,871	\$17,324,472	\$17,560,134	\$17,244,640	\$17,615,095	\$16,764,011	\$20,193,970	\$18,489,850
Wetlands Management Fund	977,092	1,040,026	1,248,626	949,054	890,090	1,005,657	961,947	1,029,817	1,086,760	1,356,770
Fort Sheridan Cemetery Fund	0	0	0	0	0	0	57,784	559,030	315,180	0
Audit	107,545	97,786	108,292	108,232	107,216	108,681	122,595	112,958	123,010	16,000
TOTAL GENERAL FUND	17,705,520	17,246,027	21,254,789	18,381,758	18,557,440	18,358,978	18,789,033	18,477,932	21,731,720	20,014,070
SPECIAL REVENUE FUND										
Land Development Levy	7,034,583	6,058,660	6,133,689	5,586,899	5,214,274	6,145,422	4,815,482	6,139,531	13,377,570	8,318,310
Retirement - IMRF/FICA	1,959,122	2,076,673	2,233,132	2,347,811	2,446,267	2,410,103	2,589,722	2,481,340	2,464,210	2,583,570
Miscellaneous	347,689	261,115	337,780	329,847	616,019	798,339	208,728	445,653	1,373,470	2,686,350
Donations and Grants	893,924	1,190,307	1,088,793	790,465	1,832,416	830,923	857,127	760,458	2,228,510	566,300
TOTAL SPECIAL REVENUE FUND	10,235,318	9,586,755	9,793,394	9,055,022	10,108,976	10,184,787	8,471,059	9,826,982	19,443,760	14,154,530
CAPITAL PROJECTS FUND										
Development Bond Projects	6,973,446	7,984,043	6,891,587	4,904,243	7,972,314	6,282,754	310,138	1,589,674	10,374,710	7,084,400
Capital Facilities Improvement	0	0	14,067,841	5,237,013	530,921	503,138	(10,583)	247,683	764,730	0
Land Acquisition	21,792,025	61,160,986	21,137,011	31,542,866	67,619,637	3,127,322	22,560,559	4,323,983	4,240,470	7,514,700
TOTAL CAPITAL PROJECTS FUND	28,765,471	69,145,029	42,096,439	41,684,122	76,122,872	9,913,214	22,860,114	6,161,340	15,379,910	14,599,100
DEBT SERVICE FUND										
	83,660,270	33,832,788	36,544,371	32,428,424	34,072,904	29,850,423	28,464,384	49,561,914	57,585,520	26,569,130
INTERNAL SERVICE FUND										
Information Technology Replacement	158,059	167,546	108,575	50,197	39,363	161,021	89,638	101,793	162,330	178,960
Equipment Replacement	421,542	246,116	144,737	352,882	184,625	248,381	233,607	31,676	203,680	255,500
Vehicle Replacement	96,680	271,665	478,514	279,658	554,578	26,670	386,722	512,450	280,160	549,000
TOTAL INTERNAL SERVICE FUND	676,281	685,327	731,826	682,737	778,566	436,072	709,967	645,919	646,170	983,460
ENTERPRISE FUND										
Golf Operations	4,880,900	4,639,328	5,091,691	4,244,950	4,049,154	4,068,039	4,056,379	4,012,644	4,143,850	4,153,730
Fox River Marina	180,698	212,858	172,158	152,271	108,009	0	0	0	0	0
TOTAL ENTERPRISE FUND	5,061,598	4,852,186	5,263,849	4,397,221	4,157,163	4,068,039	4,056,379	4,012,644	4,143,850	4,153,730
TOTAL ALL FUNDS	\$146,104,458	\$135,348,112	\$115,684,668	\$106,629,284	\$143,797,921	\$72,811,513	\$83,350,936	\$88,686,731	\$118,930,930	\$80,474,020

LAKE COUNTY FOREST PRESERVE DISTRICT
Revenue Summary by Fund (excluding transfers)
Fiscal Year 2007 through 2016

Fund Name	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Estimate FY 2015	Budget FY 2016
GENERAL FUND										
General Corporate	\$16,921,045	\$19,187,605	\$20,526,005	\$21,118,881	\$20,780,172	\$20,557,162	\$18,697,539	\$17,623,497	\$17,350,310	\$17,259,610
Insurance	1,388,609	1,652,301	1,441,497	1,116,218	1,078,871	974,645	776,586	755,895	853,490	818,560
Wetlands Management Fund	0	0	0	0	0	0	683	(9,698)	1,450	1,250
Fort Sheridan Cemetery Fund	0	0	0	0	0	0	13,240	7,479	2,190	1,600
Audit	286,501	157,080	10,611	12,035	3,649	1,126	1,142	116	119,690	162,960
TOTAL GENERAL FUND	18,594,155	20,996,986	21,978,113	22,247,134	21,862,693	21,532,933	19,489,191	18,377,289	18,327,130	18,243,980
SPECIAL REVENUE FUND										
Land Development Levy	7,089,073	7,691,521	7,621,538	8,350,431	7,838,534	7,367,886	7,256,107	6,343,564	6,386,120	6,463,140
Retirement - MRR/FICA	2,143,849	1,888,774	1,690,346	1,987,486	2,203,883	2,500,135	2,688,176	2,790,854	2,559,690	2,393,450
Miscellaneous	319,694	416,051	335,233	695,529	1,219,413	964,561	639,251	605,655	744,480	1,673,300
Donations and Grants	1,237,618	830,102	1,040,584	1,094,523	1,383,546	1,091,225	959,111	731,575	2,222,240	569,990
TOTAL SPECIAL REVENUE FUND	10,790,234	10,826,448	10,687,701	12,127,969	12,645,376	11,923,807	11,542,645	10,471,648	11,912,510	11,099,880
CAPITAL PROJECTS FUND										
Development Bond Projects	3,750,495	762,358	9,546,206	5,156,731	87,196	5,086,728	10,328,133	(37,626)	57,310	17,425,000
Capital Facilities Improvement	859,366	1,070,955	9,727,746	54,821	5,261	7,866	46,138	(5,129)	14,880	18,000
Land Acquisition	1,237,264	46,656,012	55,321,179	30,270,555	40,279,917	20,274,434	15,326,217	(63,867)	73,100	21,000
TOTAL CAPITAL PROJECTS FUND	5,847,125	48,489,325	74,595,131	35,482,107	40,372,374	25,369,028	25,700,488	(106,622)	145,290	17,464,000
DEBT SERVICE FUND										
	85,553,705	35,037,763	32,864,559	32,491,626	31,718,061	29,876,821	28,930,903	27,908,313	56,848,270	26,589,620
INTERNAL SERVICE FUND										
Information Technology Replacement	216,623	144,386	125,714	105,015	95,771	152,378	126,675	100,120	89,820	91,500
Equipment Replacement	338,860	254,100	218,883	305,392	292,608	61,896	4,687	3,190	484,220	273,710
Vehicle Replacement	458,234	446,328	443,344	446,158	401,804	107,776	72,845	90,934	489,390	535,390
TOTAL INTERNAL SERVICE FUND	1,013,717	844,814	787,941	856,565	790,183	322,050	204,207	194,244	1,063,430	900,600
ENTERPRISE FUND										
Golf Operations	4,995,182	4,863,802	5,409,572	4,822,257	4,104,641	4,322,030	4,715,577	4,042,795	4,170,270	4,235,080
Fox River Marina	278,262	223,461	224,193	252,188	180,602	0	0	0	0	0
TOTAL ENTERPRISE FUND	5,273,444	5,087,263	5,633,765	5,074,445	4,285,243	4,322,030	4,715,577	4,042,795	4,170,270	4,235,080
TOTAL ALL FUNDS	\$127,072,380	\$121,282,599	\$146,547,210	\$108,279,846	\$111,673,930	\$93,346,669	\$90,583,010	\$60,887,667	\$92,466,900	\$78,533,160

LAKE COUNTY FOREST PRESERVE DISTRICT
General Corporate Fund Summary
Fiscal Year 2007 through 2016

General Corporate Fund (Including transfers)	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Estimate FY 2015	Budget FY 2016
REVENUE										
Property Tax Levy	\$13,138,808	\$15,087,479	\$16,801,908	\$17,752,986	\$17,376,079	\$16,525,656	\$15,378,443	\$14,197,800	\$13,680,580	\$13,623,440
Replacement Property Taxes	1,024,367	1,129,143	973,887	787,866	1,021,720	939,909	960,346	971,506	960,000	874,350
Interest on Investment	650,747	597,614	229,005	273,512	108,751	99,816	75,704	(94,467)	264,660	210,500
Rental of Buildings and Land	513,240	551,124	572,266	583,156	632,604	878,676	323,163	310,148	278,740	283,020
Easements, Licenses and Permits	484,645	510,167	526,619	568,697	588,421	618,971	606,944	634,939	610,100	669,150
Charges for Services and Sales	880,918	662,760	665,592	738,152	611,297	919,018	754,620	903,555	872,110	864,570
Other Revenue	228,320	649,318	756,729	414,511	441,301	575,116	598,319	700,016	684,120	734,580
Operating Revenue	16,921,045	19,187,605	20,526,005	21,118,881	20,780,172	20,557,162	18,697,539	17,623,497	17,350,310	17,259,610
Transfers	35,539	41,875	23,000	23,000	10,000	5,340	0	4,851	0	0
Total Inflows	16,956,584	19,229,480	20,549,005	21,141,881	20,790,172	20,562,502	18,697,539	17,628,348	17,350,310	17,259,610
EXPENDITURES										
Salaries and Benefits	10,195,994	11,307,035	12,200,674	12,411,120	12,662,488	12,391,208	13,025,216	11,161,292	11,417,990	11,847,710
Commodities	1,140,385	1,384,078	1,418,968	1,268,056	1,065,800	1,122,633	1,107,914	1,241,291	1,219,700	1,274,830
Contractuals	3,066,518	3,022,264	3,338,379	3,153,371	2,856,569	2,840,996	2,611,482	2,491,978	3,288,210	3,393,440
Capital Outlay	2,217,986	394,838	2,874,298	289,603	778,236	662,460	144,677	1,145,506	3,541,870	1,251,330
Debt Service	0	0	65,552	202,322	197,041	227,344	725,806	723,944	726,200	722,540
Total Expenditures	16,620,883	16,108,215	19,897,871	17,324,472	17,560,134	17,244,640	17,615,095	16,764,011	20,193,970	18,489,850
Transfers	0	0	0	0	0	165,388	5,888,966	0	200,000	200,000
Total Outflows	16,620,883	16,108,215	19,897,871	17,324,472	17,560,134	17,410,028	23,484,061	16,764,011	20,393,970	18,689,850
Excess or (deficit) of revenue over expenditures	335,701	3,121,265	651,134	3,817,409	3,230,039	3,152,474	(4,786,522)	864,337	(3,043,660)	(1,430,240)
Beginning Fund Balance	10,681,335	11,017,036	14,138,301	14,789,435	18,606,845	21,836,883	24,989,357	20,202,835	21,067,172	18,023,512
Ending Fund Balance	\$11,017,036	\$14,138,301	\$14,789,435	\$18,606,845	\$21,836,883	\$24,989,357	\$20,202,835	\$21,067,172	\$18,023,512	\$16,593,272

LAKE COUNTY FOREST PRESERVE DISTRICT
Property Tax Rates
All Direct and Overlapping Governments
(per \$100 of assessed Value)
Tax Year 2005 through 2014

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
County	0.454	0.450	0.444	0.453	0.464	0.505	0.554	0.308	0.663	0.882
Cities and Villages	0.004-2.060	0.012-2.130	0.013-2.446	0.012-2.491	0.012-2.616	0.013-2.954	0.014-3.236	0.016-3.554	0.018-4.616	0.018-5.159
High School District	0.965-3.197	0.961-3.136	0.959-3.013	1.001-3.066	1.069-3.195	1.101-3.921	1.910-3.824	1.322-4.556	1.420-5.228	1.448-5.539
Unit School District	3.246-5.872	3.386-5.834	3.023-5.639	3.064-5.691	3.272-5.986	3.438-6.921	3.661-8.175	4.22-10.136	4.607-9.418	4.697-10.380
Elementary School District	1.013-4.166	0.964-4.296	0.944-4.330	0.965-4.403	0.998-4.423	1.095-4.879	1.168-5.818	1.322-7.302	1.424-8.762	1.452-9.799
College District	0.197	0.195-0.320	0.192-0.269	0.196-0.278	0.200-0.312	0.218-0.305	0.240-0.340	0.272-0.427	0.296-0.436	0.306-0.453
Township	0.029-0.359	0.016-0.375	0.028-0.368	0.029-0.372	0.031-0.364	0.033-0.372	0.033-0.397	0.025-0.434	0.027-0.490	0.039-0.533
Road and Bridge	0.010-0.132	0.020-0.277	0.015-0.271	0.019-0.275	0.007-0.193	0.008-0.206	0.006-0.321	0.029-0.315	0.032-0.421	0.033-0.428
Sanitary District	0.031-0.191	0.030-0.187	0.031-0.186	0.032-0.192	0.032-0.194	0.035-0.216	0.039-0.241	0.044-0.250	0.049-0.250	0.054-0.250
Park District	0.019-0.711	0.019-0.728	0.019-0.707	0.019-0.707	0.020-0.703	0.030-0.767	0.024-0.894	0.027-1.101	0.030-1.260	0.031-1.297
Library District	0.155-0.438	0.161-0.436	0.152-0.433	0.150-0.447	0.161-0.452	0.170-0.450	0.185-0.475	0.213-0.581	0.228-0.656	0.231-0.709
Forest Preserve	0.210	0.204	0.201	0.199	0.200	0.198	0.201	0.212	0.218	0.210
Fire Protection District	0.136-0.690	0.128-0.674	0.121-0.652	0.124-0.677	0.127-0.688	0.111-0.754	0.129-0.875	0.132-0.941	0.126-1.093	0.127-1.155
Mosquito Abatement	0.012-0.013	0.012	0.011-0.042	0.010-0.042	0.011-0.012	0.011-0.013	0.012-0.014	0.014-0.015	0.007-0.015	0.013-0.015
Central Lake County Joint Action Water Agency	0.049	0.046	0.042	0.042	0.042	0.045	0.047	0.073	0.055	0.056

Source: Based upon data compiled from records of the Lake County Clerk.

n/a = final numbers not available at time of publication

Property Tax Levies
All Direct and Overlapping Governments
(per \$100 of assessed Value)
Tax Year 2004 through 2013

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
County	\$115,256	\$123,887	\$131,606	\$139,241	\$139,992	\$146,850	\$149,067	\$149,789	\$153,551	\$154,995
Cities and Villages	141,556	170,484	182,468	195,288	197,195	201,706	186,657	194,675	201,644	204,822
High School District	384,526	411,535	434,771	457,612	467,285	479,976	489,143	495,310	512,896	516,599
Unit School District	218,116	234,635	240,621	254,721	259,417	268,807	274,039	284,324	272,206	276,815
Elementary School District	512,753	552,042	580,403	612,314	620,979	633,710	647,109	657,043	670,128	686,259
College District	50,604	54,947	57,498	60,993	62,011	63,776	65,349	68,495	69,645	71,027
Townships	23,685	25,589	27,108	28,611	28,852	28,967	28,218	27,084	27,314	27,455
Road and Bridge	8,437	9,140	22,642	23,984	24,222	24,419	23,571	22,934	23,483	24,137
Sanitary District	12,218	12,683	13,142	13,803	13,840	14,325	14,592	13,391	13,580	13,744
Park District	54,796	58,953	62,026	65,200	66,361	67,440	68,142	69,901	69,932	70,340
Library District	44,060	46,950	48,969	52,547	53,138	54,160	55,240	56,791	57,630	58,776
Forest Preserve	52,856	55,731	59,030	60,668	60,341	56,796	53,692	51,882	50,070	47,559
Fire Protection District	50,734	56,295	60,583	66,557	67,811	71,750	69,014	73,616	73,942	77,622
Mosquito Abatement	561	615	611	624	671	681	678	684	359	584
Central Lake County Joint Action Water Agency	3,212	3,273	3,223	3,357	3,325	3,407	3,358	17,626	3,358	3,350
Total Tax Levies as Extended	\$1,673,370	\$1,816,759	\$1,924,701	\$2,035,520	\$2,065,440	\$2,116,770	\$2,127,869	\$2,183,545	\$2,199,738	\$2,234,084

Source : Based upon data compiled from records of the Lake County Clerk.

n/a = final numbers not available at time of publication

LAKE COUNTY FOREST PRESERVE DISTRICT
Demographic Statistics
Fiscal Year 2005 through 2014

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Lake County, IL:										
Population	702,682	723,591	723,591	723,591	728,086	703,462	706,260	711,155	703,019	703,019
Personal Income (2)	\$34,706,386	\$37,263,297	\$39,199,483	\$39,488,486	\$39,789,801	\$37,515,642	37,975,785	39,305,689	41,191,114	n/a
Per Capita Personal Income (2)	\$48,906	\$53,626	\$40,393	\$40,573	\$38,042	\$37,724	\$35,828	\$34,980	\$36,470	n/a
Median Age (1)	34.5	34.8	35.0	35.1	35.2	35.3	36.7	36.8	37.0	n/a
School Enrollment (3)	137,629	138,296	140,341	139,369	139,235	138,317	137,929	137,143	136,127	n/a
Unemployment Rate (4)	4.50%	4.20%	4.60%	8.30%	11.60%	9.60%	9.50%	7.70%	8.30%	n/a

Sources:

- (1) Market Profile prepared by Lake County Partners and Economic Development Intelligence System.
- (2) Sales and Marketing Management Survey of Buying Power and Economic Analysis and Lake County Partners.
- (3) Lake County Regional Office of Education.
- (4) Illinois Department of Employment Security-December Rate-Not Seasonally Adjusted.

n/a = final numbers not available at time of publication

LAKE COUNTY FOREST PRESERVE DISTRICT
Ratio of Outstanding Debt by Type
Fiscal Year 2007 through 2016

Fiscal Year	Government Activities		Business-Type Activities		Total Primary Government	Lake County Personal Income (1)	Percentage of Personal Income	Lake County Population (2)	Per Capita	
	General Bonded Debt	Installment Certificates		Capital Leases						
2007	\$	207,719,289	\$	555,000	\$ -	\$	39,199,483	0.53%	723,591	288
2008		219,456,413		0	0	219,456,413	39,488,486	0.56%	723,591	303
2009		266,875,437		0	0	266,875,437	39,789,801	0.67%	723,591	369
2010		274,823,238		0	0	274,823,238	37,515,642	0.73%	728,086	377
2011		294,444,006		0	0	294,444,006	37,975,785	0.78%	703,462	419
2012		303,245,171		0	0	303,245,171	39,305,689	0.77%	706,260	429
2013		316,521,234		0	0	316,521,234	41,191,114	0.77%	711,155	445
2014		300,679,325		0	0	300,679,325	n/a	n/a	703,019	428
2015		281,820,000		0	0	281,820,000	n/a	n/a	703,019	401
2016 (3)		266,580,000		0	0	266,580,000	n/a	n/a	703,019	379

Sources:

- (1) Northeastern Planning Commission Bureau of Economic Analysis
 - (2) U. S. Census, Economic Development Intelligence System, Northeastern Illinois Planning Commission and Lake County Partners
 - (3) Estimated debt
- n/a = final numbers not available at time of publication

LAKE COUNTY FOREST PRESERVE DISTRICT
Principal Taxpayers

Taxpayer	Type of Business	2014 Assessed Valuation (In Thousands)	Percentage of Total Taxable Assessed Value
Abbott Laboratories	Pharmaceuticals - Hospital Supplies	\$178,453	0.78%
Gurnee Mills /Gurnee Properties Association	Retail Outlet Mall	48,715	0.21%
Discover Properties LLC	Real Estate Brokerage	41,413	0.18%
Midwest Family Housing LLC	Real Estate Developers	40,775	0.18%
Property Tax Services Co.	Amusements	35,963	0.16%
Arden Realty, Inc.	Real Estate Landlord	35,703	0.16%
Wal-Mart	Discount Department Store	35,095	0.15%
Scott Dressing	Pharmaceuticals	28,149	0.12%
Baxter Healthcare Corporation	Pharmaceuticals	28,081	0.12%
Van Vlissingen & Company	Real Estate Developers	24,295	0.11%
		\$496,642	2.17%

Sources: Based on data submitted by the Lake County, Illinois Supervisor of Assessments' Report:
"Non-Farm Parcels Exceeding \$999,999 in Assessed Valuation.

LAKE COUNTY FOREST PRESERVE DISTRICT
Miscellaneous Information

Incorporated - November, 1958

Form of Government - Special Purpose Unit of Government

Total Acreage - 30,398

Special use facilities:

Brae Loch Golf Course and Banquet Facility - 18 hole public golf course

Countryside Prairie and Traditional Golf Course - 36 hole public golf course

ThunderHawk Golf Course - 18 hole signature public golf course

Independence Grove Forest Preserve - fishing, boating, picnicking, preservation and education center

Adlai E. Stevenson Historic Home - exhibits, self-guided tours

Bonner Heritage Farm - exhibits with the story of Lake County's agricultural roots

Fox River Forest Preserve - boating, fishing and picnicking

Greenbelt Cultural Center - environmental education center

Lake County Discovery Museum - historical preservation

Ryerson Conservation Area - environmental education center

LAKE COUNTY FOREST PRESERVE DISTRICT
Schedule of Insurance in Force
January 1, 2015 through December 31, 2015

Coverage	Member Deductible	PDRMA Self-Insured Retention	Limits	Coverage	Member Deductible	PDRMA Self-Insured Retention	Limits
1. PROPERTY							
Property; Buildings and Contents;	\$1,000	\$250,000	\$750,000/occurrence	2. Workers Compensation	n/a	\$500,000	Statutory, \$3,000,000 Employers Liability
Auto Physical Damage	1,000	\$250,000	\$250,000/occurrence/annual				
Builders Risk	1,000	\$250,000	aggregate for flood				
3. Liability							
Service Interruption	24 hours	n/a	\$100,000,000/occurrence/annual	General liability	none	\$300,000	\$16,500,000/occurrence
			aggregate for earth movement	Auto liability	none	\$300,000	\$16,500,000/occurrence
			\$50,000,000 Business Income and extra expense; other sub limits apply, refer to policy	Uninsured/Underinsured Motorists	none	\$300,000	\$1,000,000/occurrence
Boiler and Machinery Objects	1,000	\$9,000	\$100,000,000 Equipment Breakdown	Public Officials' Liability	none	\$300,000	\$16,500,000/occurrence
Property Damage				Employment Practices	none	\$300,000	\$16,500,000/occurrence
			Breakdown, Property damage included	Completed Operations Hazard	none	\$300,000	\$16,500,000/occurrence
4. Pollution Liability							
Fidelity /Crime/Surety	1,000	\$24,000	\$5,000,000	Liability - third party	none	\$25,000	\$5,000,000/occurrence
Blanket Bond	1,000	\$24,000	\$5,000,000	Liability - first party	1,000	\$24,000	\$10,000,000/occurrence
Seasonal Employees	1,000	\$9,000	\$1,000,000				

Glossary



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.

1991 Illinois Property Tax Extension Limitation Law - This Act limits the increase in property tax extensions to 5% or the percent increase in the national Consumer Price Index (CPI), whichever is less. The Act became effective October 1, 1991, and first applied to the 1991 levy year for taxes payable in 1992. Increases above 5% or the CPI must be approved by the voters in a referendum. In July 1991 the Illinois General Assembly enacted the Property Tax Limitation Act. In January 1994 the provisions of the Property Tax Limitation Act were replaced by the Property Tax Extension Limitation Law, a part of the Property Tax Code (the "Property Tax Limitation Law").

2008 Bond Referendum - This referendum authorized the issuance of \$185 million general obligation bonds to provide funds for preserving wildlife habitats, trail and greenway corridors, wetlands, prairies and forests, providing flood control, and developing and restoring public areas for recreation, education and cultural facilities. The referendum was approved by 66% of the voters of the District at the nonpartisan election held on November 4, 2008.

Appropriation - A legal authorization granted by the District to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in the amount and time it may be expended.

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 specific date at a specified interest rate. The interest payments and the repayment of the 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 operations 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.

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

Budgeted Staffing - Total work force expressed as Full Time Equivalent (FTE) positions. The FTE is calculated on 1950 and 2080 hours. For example, a position working 40 hours per week for four months, or 960 hours, would be equivalent to .46 of a full-time position.

Capital Improvement Plan (CIP) - A five year plan, updated annually, used to identify and coordinate funding requirements for improvement needs.

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

Capital Projects - The amount of funds budgeted and appropriated to be used for the construction and development of facilities.

Cash Management - The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. 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 interest and return, liquidity and minimal risk with these temporary cash balances.

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

Commodities - The amount budgeted and appropriated for departmental and functional operating supplies. This includes office supplies; gasoline and oil; building, ground, equipment and vehicle maintenance supplies; other operating supplies and employee recognition.

Contractuals - The amount budgeted and appropriated for departmental and functional operating services. This includes utilities, consultants and outside contractor services, audit fees, printing, insurance, training, and building, grounds, equipment and vehicle maintenance contracted outside.

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

Debt Service Extension Base (DSEB) – An amount equal to the portion of the 1994 extension for payment of interest and principal on bonds issued by a taxing district without referendum.

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

Department - 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.

Equalized 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. (Note: Property values are established by the County Assessor.)

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

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

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

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

Fixed Assets - 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.

General Obligation Bonds - Bonds that finance a variety of public projects such as streets, 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.

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).

Governmental Fund Types - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except 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.

IMRF – Illinois Municipal Retirement Fund - IMRF is organized under the laws of the State of Illinois for the purpose of providing a uniform program of death, disability, and retirement benefits for the employees of approximately 3,000 local governments and school districts.

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.

Liability - Debt or other legal obligations arising out of transactions in the past that must be liquidated, renewed or refunded at some future date.

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, that 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 or accounting.

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

Net Tax Levy Impact - The total amount of property tax extensions calculated to be received from property tax levy for each fund. The District has six tax levy funds: General Corporate, Liability Insurance, Audit Fund, Land Development Levy, Retirement - IMRF/FICA, and Debt Service Funds.

Property Tax - Property taxes are levied on real property according to the property's valuation and tax rate.

Proprietary Fund Types - The classification used to account for a District's 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 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 these pronouncements.

Public Act 94-976 – A state law which eliminated referendum-approved tax rate ceilings on individual operating funds. The Act automatically sets the rates at the highest rate allowed by statute.

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

Revenue - Funds the government receives as income, including such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Salaries and Benefits - The amount budgeted and appropriated for salaries, wages, health premiums, and fringe benefits.

Tax Levy - The total amount to be raised by general property taxes for operating and debt service purposes.

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 levy exceeding the property taxes extended for the previous year by more than five percent.