



Lake County
Forest Preserves
Libertyville, Illinois

2022

Annual Budget



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Cover photo. Spotted Joe-Pye weed (*Eutrochium maculatum*) captured in late summer at Spring Bluff Forest Preserve in Winthrop Harbor. The nectar of this perennial plant attracts honeybees, bumblebees, butterflies, skippers and moths. Photo taken by Brett Peto, Environmental Communications Specialist.

District Profile

*“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.”*

The Lake County Forest Preserve District was created by referendum on November 24, 1958 and is governed by the Downstate Forest Preserve District Act, Illinois Compiled Statutes, Chapter 70. 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. 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. 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.

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 Edward L. 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 31,018 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 Bess Bower Dunn Museum of Lake County offers the public a view of the County's history while our environmental education programs take place in preserves countywide.

The District's day-to-day operations and administrative activities are managed by the Executive Director with nearly 498 full, part time and temporary staff positions supported by thousands of hours of volunteer time annually. The District is organized into ten 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; Community Engagement & Partnerships; Education; Executive; Finance; Natural Resources; Operations and Infrastructure; Planning and Land Preservation; Public Safety and Revenue Facilities. 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.

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

100-year Vision

FOR LAKE COUNTY

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 recognize 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.



Road Map to 2025

In July 2020, as part of its strategic planning the District's Board of Commissioners approved the Forest Preserve District's Road Map to 2025. The objectives are:



Lake County
Forest Preserves

Objective

Steward Healthy Landscapes

Protect and restore ecological habitats and services.

Nature-Based Solutions for Climate Resiliency

Tactic: Define and monitor six metrics that audit climate adaptation and mitigation actions that measure carbon sequestration, aquatic systems and oak ecosystems. Continue evaluation of implementation strategies.

Tactic: Implement regenerative farming pilot projects on 25% of our forest preserve agricultural lands.

Water Resources

Tactic: Focus on aquatic systems by continuing collaboration and reprioritizing existing staff resources to enhance the quality of our rivers, streams and lakes.

Tactic: Understand the unique challenges of Lake Michigan.

Green Infrastructure

Tactic: Quantify the monetary value of ecosystem services our preserves provide per acre of habitat.

Tactic: Prioritize action steps to implement the Green Infrastructure Model and Strategy.

Tactic: Increase the tree canopy in Lake County from 28% to 32%.

Conservation Plan

Tactic: Restore an additional 2,400 acres of forest preserve lands.

Tactic: Based on mEco ecological data, implement precision conservation for restoration efforts focusing on ecological complexes, large habitats and priority species.

Objective

Strengthen Connections

Extend public access, brand awareness, and education and outreach.

Communications

Tactic: Design an integrated marketing campaign using print, digital and grassroots methods to increase countywide awareness of the Preservation Foundation from 16% (2019 survey results) to 32%, and increase the donor base from 4,600 to 9,200.

Tactic: Grow *Horizons* magazine distribution by 20% to increase public awareness; align editorial content with Road Map to 2025 strategic priorities.

Healthy Communities

Tactic: Expand communications that promote our forest preserves as a fitness and recreation destination for physical and mental wellness.

Tactic: Broaden conversations with diverse audiences to increase awareness and motivate them to actively use forest preserves, participate in programs, and become a volunteer or donor.

Education

Tactic: Offer diverse and innovative educational opportunities that engage the changing population and expand our reach to and within every Lake County zip code.

Tactic: Empower and develop Board Commissioners and staff to become leading experts in their fields by investing in educational training and professional development opportunities.

Human Interactions

Tactic: Train Board Commissioners, staff and volunteers to be brand ambassadors so every public interaction delivers consistent messages.

Objective

Ensure Financial Stability

Build a clear economic pathway for long-term capacity.

Endowment Campaign

Tactic: Ensure a permanent source of revenue for tree planting, reforestation and habitat restoration through charitable financial support in the amount of \$20 million.

Tactic: Commit staff resources to cultivate relationships with potential donors to reach the Preservation Foundation's endowment goal.

Understand Capacity

Tactic: Prioritize investments of available resources using data-driven, performance-based decisions that consider outside trends and long-term impacts.

Tactic: Analyze existing and new agreements with third parties to leverage only those that are mutually beneficial toward achieving our efforts or extending our goals.

Secure New Funding

Tactic: Create a designated fund to take advantage of meeting grant opportunities that advance strategic priorities. **Tactic:** Pursue legislative action to amend the Downstate Forest Preserve District Act to increase the statute's maximum tax rates for the general corporate levy and the development levy, each by no more than 0.02%.

Objective

Sustain Organizational Excellence

Emphasize mission-centric leadership to balance organizational resources, core activities and culture.

Diversity and Inclusion

Tactic: Enhance our cultural competency and knowledge of diversity, equity and inclusion practices so that we can best serve and engage all Lake County residents in enjoying and caring for the health of natural landscapes and cultural heritage in our county.

Tactic: Identify and implement actions that foster a diverse workforce across every level of the organization. Understand how we need to change in order to attract and retain a diverse workforce.

Tactic: Complete Phase 1 of the revised Americans with Disabilities Transition Plan.

Tactic: Empower and motivate staff to work at the top of their professional abilities and core work functions to collaborate on issues impacting the region. Be named one of the "Best Places to Work in Illinois" through the Daily Herald statewide competition.

Comprehensive Master Planning

Tactic: Establish components for the framework of a long-range plan that integrates operations, land use, ecosystems services, and public access projects. This will be used to guide sustainable development and management of new and existing preserves.

Tactic: Continue analyzing and prioritizing rehabilitation and redevelopment opportunities of preserves in which infrastructure is nearing the end of its useful life and where use patterns have changed over time. The intent is to rightsize impervious surfaces, eliminate adverse impacts to natural resources, reduce long-term operational expenses and provide improved recreational experiences.

Innovations

Tactic: Enhance our organization's digital capabilities and incorporate emerging technologies that automate and support core functions and create internal efficiencies.

Safety

Tactic: Continue to prioritize public and staff safety and reduce our safety incident rate by 71%.

Tactic: Educate and train all staff on applicable safety standards; conduct job safety analyses

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

- **FINANCE COMMITTEE** – supervises all financial affairs and policies of the District, including bond issues; applications for, and acceptance of grants (subject to any policy approved by the Board of Commissioners); the preparation of budgets, appropriations and tax levies; wage and job classifications; compensation and benefit program; revisions to personnel policies; collective bargaining; insurance and safety; user fees; facility license and concession agreements; encroachments; legal matters; and fundraising strategies for the District. Reviews and approves contracts and invoices for legal services provided to the District. The Committee may not commit District funds or incur liabilities except as approved or authorized by the Board.
- **PLANNING COMMITTEE** – studies and reviews potential land acquisition sites; and where appropriate, obtains appraisals, surveys, environmental reports, title reports, and other acquisition information; recommend acquisition of sites to the Board; reviews, provides direction to staff regarding, and recommending approval of any agreement proposed by an owner of property adjacent to the District’s property, if such agreement could affect the planning and use of the District’s property for its intended use; be responsible for recommending uses of the District’s land and facilities by the general public and, to that end, shall cause the preparation of, review and approval of site plans; be responsible for recommending the implementation of plans and uses, for District land and facilities, including site development and restoration plans; review and make recommendations concerning requests for public easement and licenses. Sends 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.
- **OPERATIONS COMMITTEE** – reviews and make recommendations concerning operational affairs and policies of the District, including all general regulations pertaining to the operation, maintenance, programming and promotion of all District properties; the use of District facilities, programs and services, including District revenue, educational and recreational facilities; and the conservation of District lands, waters, flora and fauna.
- **LEGISLATIVE COMMITTEE** – considers and makes recommendations concerning the District’s legislative agenda, including preparation, recommendation, and periodic review and discussion of legislative strategies.
- **RULES COMMITTEE** – considers all proposed new rules and amendments to the Board’s Rules of Order and Operational Procedure, and makes recommendations to the Board of Commissioners for adoption.

Note: Up until 2018, the Fiscal Year for the Lake County Forest Preserve District had been from July 1 through June 30. For FY2019, the District adopted an 18-month budget that ran from July 1, 2018 until December 31, 2019. This allowed the District to adopt a calendar year 12-month budget for 2020 running from January 1st to December 31st. In almost all cases, the actual dollar amounts for the 2019 fiscal year will be significantly higher than FY2020, FY2021 and FY 2022 budgets.

Approved: 12/15/2020 *rev. 4/13/2021; rev. 7/14/2021; rev. 8/10/2021*

OFFICERS AND OFFICIALS

Angelo D. Kyle
PRESIDENT

John Wasik
VICE PRESIDENT

Paul Frank
TREASURER

Julie Gagnani
SECRETARY

Gina Roberts *eff. 4/13/2021*
ASSISTANT TREASURER

Maureen Shelton
ASSISTANT SECRETARY

Steve Neaman
DEPUTY TREASURER

Alex Ty Kovach
EXECUTIVE DIRECTOR

STANDING COMMITTEES

FINANCE COMMITTEE

Julie Simpson, *Chair*
Paul Frank, *Vice Chair*
Carissa Casbon
Michael Danforth
Sandy Hart
J. Kevin Hunter *eff. 7/14/2021*
Ann B. Maine
Paras Parekh
John Wasik

PLANNING COMMITTEE

Terry Wilke, *Chair*
Marah Altenberg, *Vice Chair*
Dick Barr
Carissa Casbon
Diane Hewitt
J. Kevin Hunter *eff. 7/14/2021*
Linda Pedersen
Gina Roberts
John Wasik

LEGISLATIVE COMMITTEE

Jennifer Clark, *Chair*
Gina Roberts, *Vice Chair*
Paras Parekh
Linda Pedersen
Jessica Vealitzek

RULES COMMITTEE

Bill Durkin, *Chair*
Terry Wilke, *Vice Chair*
Marah Altenberg
Jennifer Clark
Mary Ross Cunningham
J. Kevin Hunter *eff. 7/14/2021*
Gina Roberts
Catherine Sbarra *eff. 4/13/2021*
John Wasik

OPERATIONS COMMITTEE

Jessica Vealitzek, *Chair*
Bill Durkin, *Vice Chair*
Jennifer Clark
Mary Ross Cunningham
Ann B. Maine
Catherine Sbarra *eff. 4/13/2021*
Terry Wilke

(Over)

SPECIAL COMMITTEES

DIVERSITY & CULTURAL AWARENESS COMMITTEE

Mary Ross Cunningham, *Chair*
Marah Altenberg, *Vice Chair*
Carissa Casbon
Gina Roberts
Jessica Vealitzek

ETHICS COMMITTEE

Jennifer Clark, *Chair*
Paul Frank, *Vice Chair*
Bill Durkin
Linda Pedersen
Gina Roberts

OUTSIDE BOARD MEMBERS AND LIAISONS

ILLINOIS ASSOCIATION OF PARK DISTRICTS

Jennifer Clark, *Liaison* *eff. 8/10/2021*

LAKE MICHIGAN WATERSHED ECOSYSTEM PARTNERSHIP

Paul Frank, *Representative*

LATINO COALITION

Mary Ross Cunningham, *Representative*

BOARD OF DIRECTORS OF THE PRESERVATION FOUNDATION OF THE LAKE COUNTY FOREST PRESERVES

Angelo D. Kyle
John Wasik

MEMBERS OF THE PRESERVATION FOUNDATION OF THE LAKE COUNTY FOREST PRESERVES

Angelo D. Kyle
Bill Durkin
Paul Frank
Ann B. Maine
Paras Parekh
Linda Pedersen
Jessica Vealitzek
John Wasik
Nels Leutwiler

YCC (YOUTH CONSERVATION CORPS) BOARD

Marah Altenberg, *Liaison*

OTHER APPOINTMENTS

CORPORATE COUNSEL AND PARLIAMENTARIAN

Matthew Norton
Burke, Warren, MacKay & Serritella

OUTSIDE ETHICS ADVISOR

John B. Murphey, Partner
Odelson, Sterk, Murphey, Frazier, McGrath Ltd.

Approved: 12/15/2020
rev. 4/13/2021
rev. 7/14/2021
rev. 8/10/2021

LAKE COUNTY FOREST PRESERVES

Board of Commissioners

December 2020–December 2022



Angelo D. Kyle
President
District 14, Waukegan



Paul Frank
Treasurer
District 11, Highland Park



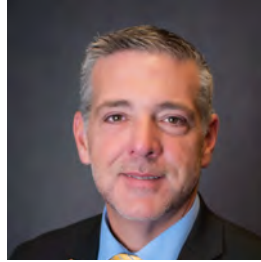
Gina Roberts
Assistant Treasurer
District 4, Beach Park



John Wasik
Vice President
District 6, Grayslake



Marah Altenberg
District 20, Buffalo Grove



Dick Barr
District 3, Round Lake Beach



Carissa Casbon
District 7, Lake Villa



Jennifer Clark
District 15, Libertyville



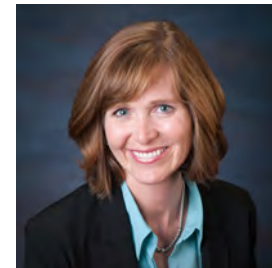
Mary Ross Cunningham
District 9, Waukegan



Michael Danforth
District 17, Fox River Grove



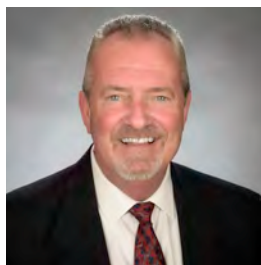
Bill Durkin
District 8, Waukegan



Sandy Hart
District 13, Lake Bluff



Diane Hewitt
District 2, Waukegan



J. Kevin Hunter
District 5, Ingleside



Ann B. Maine
District 21, Lincolnshire



Paras Parekh
District 12, Highland Park



Linda Pedersen
District 1, Antioch



Catherine Sbarra
District 19, Lake Zurich



Julie Simpson
District 18, Vernon Hills



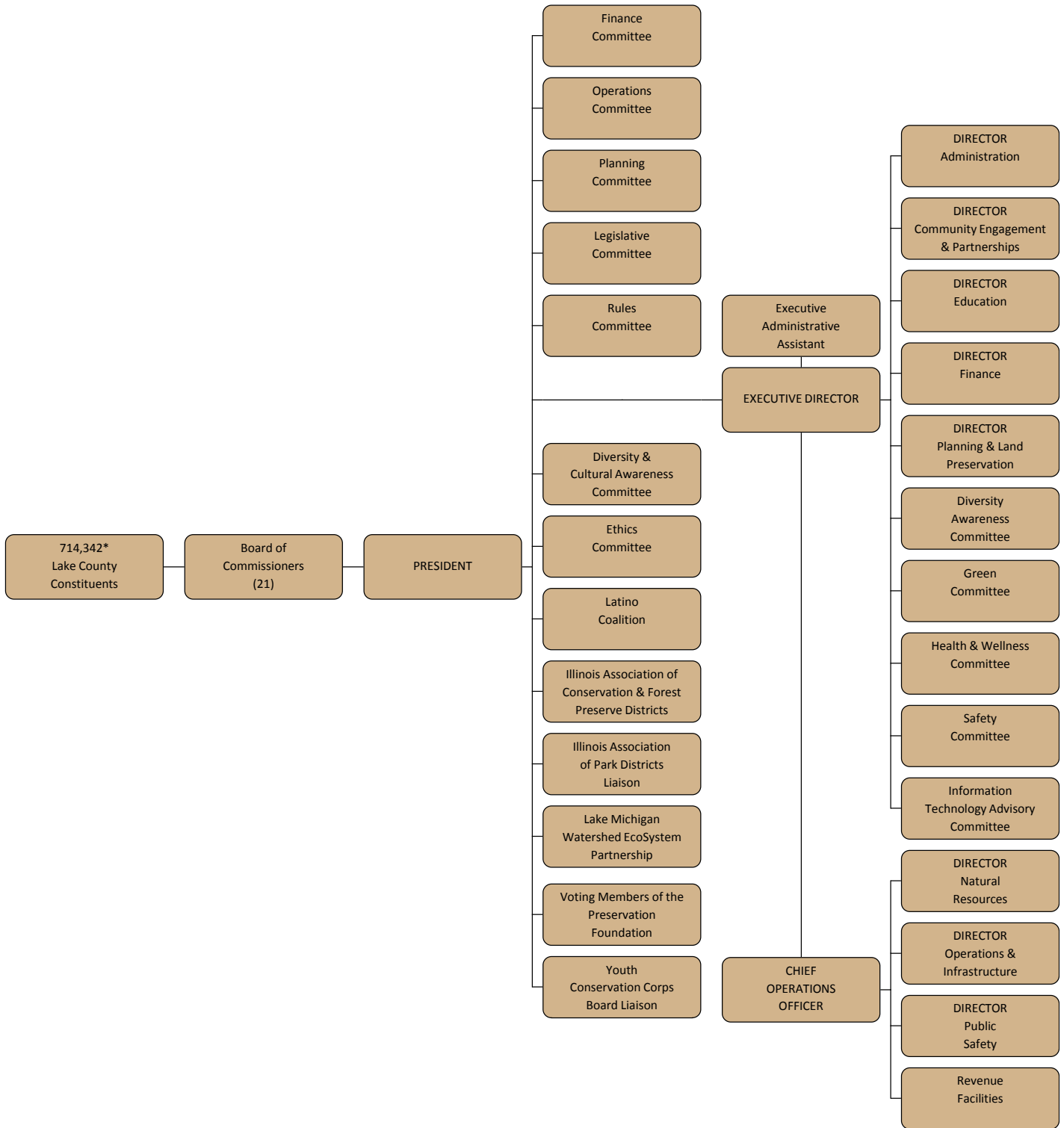
Jessica Vealitzek
District 10, Hawthorn Woods



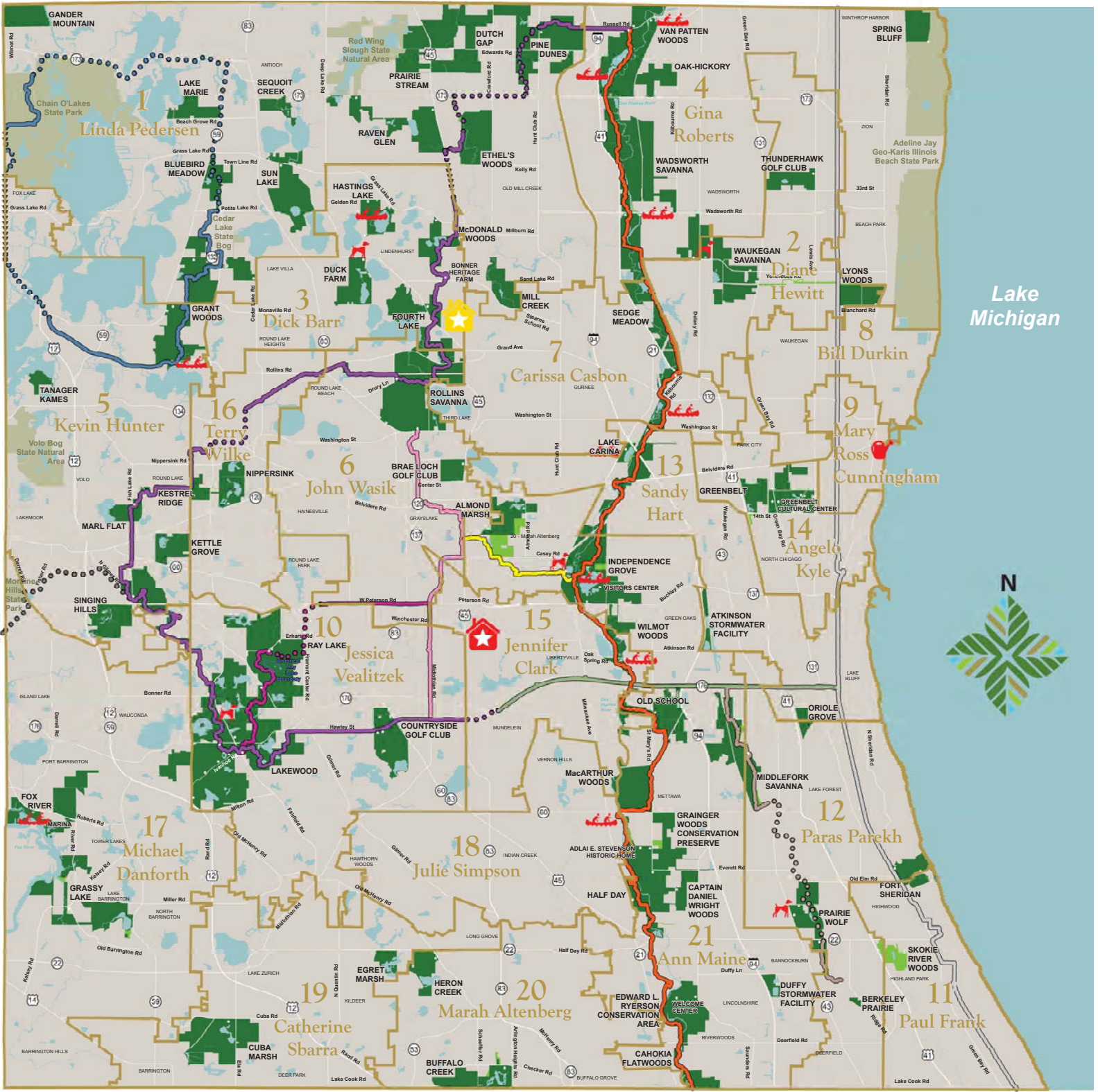
Terry Wilke
District 16, Round Lake Beach



Lake County Forest Preserves



*Denotes number of constituents from 2020 Census (estimate)



FOREST PRESERVES Entrance/Parking	CANOE LAUNCH	DES PLAINES RIVER TRAIL	FORT HILL TRAIL	MIDDLEFORK GREENWAY	M'CLORY TRAIL	GENERAL OFFICES & BESS BOWER DUNN MUSEUM OF LAKE COUNTY
FOREST PRESERVE EASEMENTS	DOG AREA	MILLENNIUM TRAIL	CHAIN O'LAKES BIKE PATH	GRAND ILLINOIS TRAIL	NORTH SHORE PATH	OPERATIONS AND PUBLIC SAFETY FACILITY
STATE LAND Illinois Dept. of Natural Resources	COMMUNITY GARDEN	CASEY TRAIL	PRAIRIE CROSSING TRAIL	Planned Section	Planned Section	Lake County Forest Preserves

14 July 2021

0 1.25 2.5 5 Miles

GENERAL OFFICES

1899 West Winchester Road
Libertyville, Illinois 60048

847-367-6640 tel
847-367-6649 fax
847-968-3155 TDD

8 AM-4:30 PM, Monday-Friday

OPERATIONS AND PUBLIC SAFETY

19808 West Grand Avenue
Lake Villa, Illinois 60046

847-968-3411 tel (Operations)
847-968-3404 tel (Public Safety)
847-968-3116 fax

6:30 AM-3 PM, Monday-Friday

LCFPD.org

911 emergency
847-549-5200 nonemergency
public safety issues

OUTDOOR RECREATION



INDEPENDENCE GROVE

16400 West Buckley Road
Libertyville, Illinois 60048

847-968-3499 Main
847-247-1111 Banquets, Meetings

IndependenceGrove.org

Visitors Center Hours

9 AM-4:30 PM, unless otherwise posted
For beach, marina and café seasonal
hours and fees, visit our website.

FOX RIVER MARINA

28500 West Roberts Road
Port Barrington, Illinois 60010

847-381-0669

FoxRiverMarina.org

Boat Launch and Marina Hours

For hours and fees, visit our website.

EDUCATION



BESS BOWER DUNN MUSEUM

1899 West Winchester Road
Libertyville, Illinois 60048

847-968-3400 Main

DunnMuseum.org

Gallery and Gift Shop Hours

10 AM-5 PM, Tuesday-Saturday
12-5 PM, Sundays
Closed, Mondays

Open until 8 PM on the first and
third Thursdays of every month
with free admission after 5 PM.

RYERSON CONSERVATION AREA

21950 North Riverwoods Road
Riverwoods, Illinois 60015

847-968-3320

LCFPD.org/Ryerson

Welcome Center Hours

9 AM-5 PM, Tuesday-Saturday
11 AM-4 PM, Sundays
Restroom only, Mondays

GREENBELT CULTURAL CENTER

1215 Green Bay Road
North Chicago, Illinois 60064

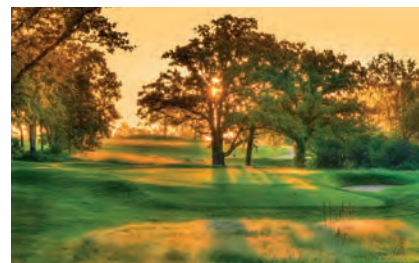
847-968-3477

GreenbeltCulturalCenter.org

Office Hours

By appointment only

GOLF



COUNTRYSIDE GOLF CLUB

Prairie and Traditional Courses
20800 West Hawley Street
Mundelein, Illinois 60060

847-968-3100 Tee Times
847-968-3441 Golf Gift Cards
847-489-1931 Golf Outings

CountrysideGolfClub.org

THUNDERHAWK GOLF CLUB

A Robert Trent Jones Jr.
championship golf course
39700 North Lewis Avenue
Beach Park, Illinois 60099

847-968-3100 Tee Times
847-968-3441 Golf Gift Cards
847-489-1931 Golf Outings
847-968-3450 Banquets

ThunderHawkGolfClub.org

BRAE LOCH GOLF CLUB

33600 North U.S. Highway 45
Grayslake, Illinois 60030

847-968-3100 Tee Times
847-968-3441 Golf Gift Cards
847-489-1931 Golf Outings
847-247-1119 Banquets

BraeLochGolfClub.org



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Lake County Forest Preserve District
Illinois**

For the Fiscal Year Beginning

January 01, 2021

Christopher P. Morrill

Executive Director

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.

PROFILE

This section provides overall information about the District. It includes the Districts Mission Statement, Officials and Officers, District Maps and Facilities.

READER'S GUIDE

This section provides overall information to the reader on understanding the document. It includes the Budget Message, Prior Year Achievements, an explanation of the Budget Process, the Budget Accounting Basis, the 2022 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, State Forfeiture 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.

SUPPLEMENTAL INFORMATION

This section provides various statistical tables.

GLOSSARY & ACRONYMS

This section provides assistance to the reader of this document in understanding some of the terms and what some acronyms stand for.

Reader's Guide



HONORABLE LAKE COUNTY FOREST PRESERVE DISTRICT BOARD OF COMMISSIONERS:

We are pleased to present the proposed 2022 Annual Budget, which continues to maintain the Lake County Forest Preserve 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 natural resource management for our existing preserves.

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 June 8, 2021; it is a balanced budget with expenditures not exceeding revenue except where planned use of fund balances will occur, such as for capital projects.

The 2022 Annual District Budget 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 \$63,617,824, which is a decrease of \$22,164,404 (25.8%) from the previous budget. The decrease is due to a reduction in capital expenditures and debt service. Operating expenses, excluding debt service, are up by 1.69% (\$594,234) from last year to \$35,705,690. Increases in commodities and contractual services account for most of the percentage increase. Debt service expenditures are down 8.3% or \$2.0 million this year due to the refinancing of our 2010A & B Build America Bond series refinancing. Capital expenditures are down 78.3% or \$20.75 million from last years modified budget.

As we began preparation of the 2022 budget the impacts of the COVID-19 pandemic were still being felt. Some of those impacts were positive such as the large increase in preserve usage by the public, increased play at our golf courses, increased activity at the Fox River marina and heavy usage of the dog exercise areas. During the lockdown periods in 2020 and early 2021, these activities were some of the few options available for the public to enjoy in the County. This increase in activity, along with demand for other services offered by the District, has continued to remain strong as restrictions have been lifted. The proposed budget presented contains moderate revenue estimates, changes in personnel, operational changes and increases in some operational costs associated with reopening of activities and, hopefully, short-term inflation caused by the pandemic. Even with these changes the budget proposes a reduction in the overall property tax levy.

The strategy for development of the 2021 budget was to reduce revenues for the uncertainty of how the pandemic would impact them and to budget for operating cost as though it were a near-normal year. We would then maintain frozen positions and hold non-essential spending until such time as lockdown restrictions were lifted and non-tax revenues started improving. This strategy served us well, as revenues have come back strong with the lifting of restrictions and in many cases revenues have exceeded expectations by a large amount. While this all sounds well and good, the threat of future restrictions, due to the Delta variant of COVID-19, are possible. The District's General Fund is the most sensitive to additional restrictions with 21.1% (\$4.25 million) of total 2022 revenues being non-tax revenues. The General Fund is also the most flexible, should the need for cost cutting measures materialize. We feel that the District is in a good position with this proposed budget to make any necessary operating changes should the need arise.

The Ten-Year Capital Improvement Plan (CIP) is a key planning tool for the Board and staff. The CIP for 2022 was approved by the Board on June 8, 2021, and is included in this budget. The 2022 CIP provides a blueprint for upcoming infrastructure improvements to lower long-term operating costs while addressing

long-term existing infrastructure and preserve maintenance needs. Funded capital improvement projects are aligned 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 Strategic Plan Objectives of the District's 100-year vision were reviewed and updated by a Steering Committee during 2020, and the new objectives were approved by the Board of Commissioners. The revised Strategic Plan Objectives, the "Road Map to 2025" focuses on four objectives for the District's Strategic Plan over the next five years, as follows: 1) Steward Healthy Landscapes 2) Strengthen Connections 3) Ensure Financial Stability 4) Sustain Organizational Excellence.

BUDGET OVERVIEW AND HIGHLIGHTS

There are both positive and negative impacts being felt in the 2022 budget because of the COVID-19 pandemic. On the one hand there has been a significant increase in the activity levels for some of the services that the District provides which has driven up revenues to levels higher than pre-pandemic periods. At this time those increased activity levels appear to be sustainable into the 2022 fiscal budget. On the other hand, with the lifting of COVID-19 restrictions, the thought to be short-term inflation and bottlenecks in the supply chains, brought on by the economic recovery, has caused increases in some of the operating costs. The District has also seen turnover issues with employees similar to the issues faced by many employers across the country. The negative impact of knowledge loss, recruitment costs and training costs have been offset by new employees coming into the District at lower salary levels. The long-term effects of the economy recovery are slowly being revealed and we have incorporated as much as possible in our ten year projections to help craft the proposed 2022 budget. The proposed operating budget provides for programs and services that further the District's mission and strategic plan; however the impact of the pandemic and the Delta variant of COVID may require re-introduction of restrictions which could have an impact on operations during 2022. This budget proposes changes to operating programs, additional personnel and departmental restructuring and should allow for expenditure reductions should the need arise. The budget contains an increase in the operating tax levy which is completely offset by a reduction in the debt service levy. The combined effect of this change is a 0.74% reduction in the overall tax levy. Some of the highlights are listed below:

- The Lake County Forest Preserve District is one of very few forest preserve districts rated AAA by Standard & Poor's. If all recreation districts are considered, we are also one of a handful in the nation rated AAA, out of a total of 250 agency ratings. The proposed budget continues to follow the financial management policies of the District that helped to attain the highest possible bond rating an agency can receive.
- The total 2022 budget for the Forest Preserve District is \$63,617,824. The Operating Budget is \$35,705,690 (56%), Debt Service is \$22,157,330 (35%) and the Capital Budget is \$5,754,804 (9%).
- Total property tax revenue budgeted is \$49,066,010, a decrease of \$368,260 (0.74%) from the 2021 budget of \$49,434,270. The 2021 property tax levy is estimated to be \$11,275,434 (18.7%) below the 2009 levy. Taken cumulatively over the same period of time the amount of property taxes not levied is \$122,751,832.
- The debt service property tax budget is going down by \$857,920 (-3.7%). This reduction is from the 2021 refinancing of the District's 2010A & B Build America bonds. The net present value savings from the refinancing was just over \$10 million. These savings will be realized by the tax payers directly as saving from the debt service levy cannot be shifted to increase the operating levy of the District.

- Comparing the 2021 and 2022 Operating Budgets, the overall operating expenditures (excluding debt service) are up by \$594,234 (1.69%). Salaries and benefits, which included a 3.0% merit increase, will be up by only \$217,585 or 0.9% from last year. As mentioned above, employee turnover has had an impact on this budget. In addition, the District will be switching health insurance providers while maintaining the same level of coverage and will realize a reduction in premium costs. Pension contribution rates for the District also fell substantially from last year. IMRF rates fell from 11.41% to 9.28% (-18.66%) for regular employees while the Sheriff's Law Enforcement Pension (SLEP) rate fell from 16.53% to 13.18% (-20.26%) for the District's ranger police officers. Commodities are up by 7.0% or \$185,097. The increases include small tools and equipment (\$13,850), equipment maintenance (\$16,000), fertilizer, plant protectors and insecticides for the golf courses (\$28,000), operating supplies (\$68,437), employee recognition (\$21,665) and cost of goods sold (\$10,950). The increase for operating supplies includes initial expenses for the Special Parks Forum that the District will be hosting in 2023 and additional rental clubs for the golf courses. Contractual Services are also up by \$191,552 or 2.3%. Increases include legal fees (\$27,000), Computer fees (\$13,570), merchant credit card fees (\$22,000), property insurance (\$10,810), disposal services (\$40,000), insect management (\$150,000), repairs and maintenance grounds (\$61,065), repairs and maintenance equipment (\$16,300), equipment rental fees (\$25,150), vehicle and equipment replacement fees (\$25,990 and \$42,890) and pre-employment physicals (\$23,650). These increases were offset by reductions in consulting fees, advertising, dues & subscriptions, workers compensation insurance, unemployment insurance, electricity, ecological land management, IT replacement fees and miscellaneous contractals which are down \$276,354 collectively.
- Operating Revenues for 2022 are budgeted at \$60,185,920 compared to \$65,885,719 in 2021. This is a decrease of \$5,331,539 or 8.7% over last year. This large decrease can be attributed to two line items in the budget, grants and donations and the Treasury rebate for debt service. Grants and donations are down by \$4,794,409 because of several large donations budgeted for 2021 related to capital projects and restoration activities. Similar construction activities are not anticipated for 2022. Since the District refinanced its two Build America bonds the Treasury rebate will no longer be received. The 2021 total for the rebate was budgeted at \$1,162,270. As mentioned above the property tax levy is declining by \$368,260 which means that the remaining operating revenues are increasing by \$625,460 or 6.4%.
- New program requests from the departments totaled \$2.7 million this year net of offsetting revenues. Many of these requests should be categorized as needs but because of the tax levy restrictions imposed by PTELL they could not be funded. Despite the tight PTELL caps we were able to add \$861,490 of those requests. The additions were a combination of personnel additions or changes, operational changes or capital additions. The more significant additions are detailed below.
- The Operations and Infrastructure department is proposing two organizational changes, one to create a Site Amenities Crew with existing staff and the other to reorganize the Construction Crew Chief Position. Neither change would impact FTE's. The new Site Amenities crew would include one crew chief, one infrastructure technician, and one sign shop technician. These existing positions are currently all under different supervisors. As land holdings and preserve improvements (trails and preserve infrastructure) have increased, the need for site amenities work to maintain and improve signage, fences, boundary markings, gates, and other amenities has also increased. This move would preserve and consolidate these positions into one crew. The financial impact would be about \$10,000 due to a position upgrade. The Construction Crew Chief change would transfer the position of Construction Crew Chief to the Mechanical Services Crew and re-title the position as Inventory Control Technician. This reorganization would consolidate the central supply inventory and mechanical services inventory, and ensure coverage in instances when the Inventory Control Technician is absent (currently done ad hoc by the Superintendent of Grounds and/or the Sign Shop Technician). There is no financial impact to this change.

- In the newly titled Community Engagement and Partnerships department there are several organizational changes and three personnel changes. One of the existing Communication Specialist positions was converted to a Creative Services Manager position and placed in a higher grade. The existing vacant Assistant Manager of Public Affairs position will be eliminated (-1 FTE) and be replaced with a new position called Social Media Specialist (1 FTE). The additional savings from this change will also offset costs for the conversion of the part time Communications Specialist position to full time with a new title of Media and Community Relations Specialist (0.5 FTE).
- The Revenue Facilities department has two proposed changes in staffing levels. First is an increase in temporary staff to run the beer garden (0.85 FTE's). The success of the beer garden was underestimated and the current staffing level was inadequate. In addition, the beer garden plans to increase the number of days that it will be open in 2022. The second change in revenue facilities is a request to add two (0.72 FTE's) temporary Event Captains for handling events at Greenbelt and at the ThunderHawk banquet facility. This is also part of an organizational change. With the departure of our third party caterer at ThunderHawk, the Revenue Facilities department is now handling and promoting the ThunderHawk banquet facility for events such as weddings or meetings.
- The Education department, specifically the Dunn Museum, has proposed eliminating a Visitor Service Assistant (-0.5 FTE) position and adding two part-time Visitor Services Clerks (0.96 FTE) and to increase the existing Visitor Services Clerk position by 0.13 FTE's. This request will eliminate the past practice of using volunteers to run the cash register at the museum.
- The Natural Resources department made an initial request for \$1,000,000 to remove dead Ash trees from along the Des Plains river trail. The Ash trees pose both a hazard for trail users and a potential flooding issues, should these trees fall into the river and block the natural flow. The request was modified and is being funded at \$150,000 a year for the next four years.
- Other additions to this year's budget include a compensation study, an increase to the health and wellness program (included in the employee recognition line item) that will be reimbursed by the new health insurance provider, additional amenities for the beer garden, interior improvements for the ThunderHawk banquet facilities, a new battery charging building at Independence Grove preserve to address safety concerns and improve operational efficiencies, a concrete floor for one of the boat storage buildings at the Fox River marina to increase storage capacity and improve operations, funding for additional invasive plant control throughout the district, funding for the State mandated mental health screening for ranger police officers and the addition of a Marshmaster to increase restoration and burning activity in the many marshy areas the District owns.
- The 2021 proposed tax levy, which will be billed in 2022, is estimated to be 0.74% lower than the 2020 tax levy. This is still \$11.3 million dollars below the Districts total tax levy in 2009. In that year, the Forest Preserves portion of the tax bill on a home valued at \$250,000 was \$153.89. With the proposed 2022 budget, the Forest Preserves portion of the tax bill on that same home (assuming it changed with the average change in property values) is estimated to be \$122.68. This is \$31.21 lower than the 2009 tax bill. Comparing the 2021 tax bill to the 2020 bill for this same home would show a decrease of \$1.54.

GENERAL BUDGET COMMENTS AND LONG-TERM CONCERNS:

- During 2001 as restrictions imposed by the pandemic have been lifted there have been major improvements in many of the non-tax revenues the District receives. Revenues for the year are on track to exceed the budget by over a million dollars. Management will continue to monitor the situation and will react accordingly as we move into 2022.

- Property values for 2021 are expected to remain flat for the County. Assessed values published by the County prior to appeals and equalization show an increase of only 0.70% which is lower than last years assessed valuation increase of 0.74%. The final equalized value for last year, 2020, fell by 0.21%. It is possible that this year's value could go down after the Board of Review and final equalization. The 2019 EAV grew by 2.5% compared to 2.22% for 2018, 4.43% for 2017, 6.25% for 2016 and by 3.49% in 2015. The District is estimating no increase for 2021 and 1% for 2022, 1.5% for 2023 and then 2% thereafter. Between 2008 and 2014, values fell by 25.7%. During the decline, the District was at its maximum tax rate for its two largest operating funds. As property values fell, so did the tax levies. Moving forward we remain guarded about the continued growth in property values and the rate of inflation, which will impact allowable levy increases under property tax limitation laws. COVID-19 is also part of this concern. Will the delta variant or the next one after that throw the economy back into shut down? The District will continue its conservative budgeting practices and will use its available fiscal resources wisely to do more with less.
- During the past year, the District continued both short and long-range planning for projected changes in the County's Equalized Assessed Valuation. Staff worked closely with the Board to develop budget policies to ensure that the 2022 budget is balanced and maintains fund balances above established goals, which will provide protection if other revenue sources decline or the economy goes into a recession. In addition, General Fund projections for the following six fiscal years also show balanced budgets and continuation of a firm financial footing. The proposed operating budget (excluding debt service) for all funds for 2022 is only 3.7% higher than it was in FY2008/09, despite substantial increases in District lands, trails and facilities during that time. If adjusted for inflation the FY2008/09 operating budget would be \$43,886,376 in 2021 dollars. The proposed 2022 operating budget is \$8,186,376 below this at \$35,705,690.
- The reductions in the county-wide EAV between 2008 and 2014 have had a major impact on the District. If the recovery in property values reverses direction, tax revenues for the district will do the same. In order to control expenses, remain prepared 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; be watchful of the hidden costs of partner driven initiatives and projects; and use our staff's experience to maximize efficiencies while minimizing impacts to our core mission. The District will look for continuous improvement and analyze programs that are contrary to our mission and strategic directions.
- Years ago, the Board of Commissioners established budget development policies regarding fund balance goals and replacement funds that now provide a cushion against some of the uncertainty related to future tax revenues. Fund balances meet established goals and based upon projections, the District will continue to meet established goals in the coming years with this proposed budget.
- During 2019 the State of Illinois changed its minimum wage law. The change will increase the minimum wage gradually between 2020 and 2025 to \$15.00 per hour. Due to the activities and programs that the District provides, it employs nearly 300 seasonal temporary employees. Many of these employees earn hourly wages that are below \$15.00. The impact of this over the next four years will be significant. Long range projections, developed as part of the District's strategic plan, were used to help plan the proposed budget for this impact and will assist with future budgets.

- Over the long-term, balancing outside economic influences, State law changes and the operating needs of the District with the PTELL limitations and tax rate caps will continue to be a challenge. The District continues to seek ways to improve efficiencies and reduce operating costs. The impact of outside factors like the minimum wage increase and the impact of COVID-19 will continue to pressure the District to find ways to control operating costs. Progress was made during the current year to reduce inefficient and non-essential building assets and to implement other operating efficiencies. These efforts will continue through 2022 to provide additional savings in maintenance, operations, capital improvements, utility costs and security costs.
- Departments again kept their existing operating budgets relatively flat but submitted over \$2.7 million in new program requests for the 2022 budget. Many of these requests highlight the legitimate needs of the District, but because of the uncertainties created by the COVID-19 pandemic, tax levy restrictions imposed by PTELL and the impact of and minimum wage changes they could not be all be funded. Despite the tight PTELL caps, we were able to add over \$860,000 of those requests as mentioned above.
- Several years ago, the District completed a strategic planning process. This process resulted in a 100-year vision and five strategic directions on which the District will focus its energy and resources over the next 20 – 25 years. Goals, objectives and metrics to measure the progress and success of this effort were developed. Many of the short-term goals and objectives have been met over the past few years. Some of those include the development of a ten-year financial forecasting model and increasing our education program participation rates with local schools. Beginning in 2019 and continuing through late 2020, the District revisited and refined the near term objectives of the strategic plan. This review included outreach to local and regional organizations and individuals as well as the District’s Board of Commissioners to develop new objectives that will not only further the District’s strategic plan but will also align them with other regional planning organizations. As mentioned above, the new objectives fell into four categories: 1) Steward Healthy Landscapes 2) Strengthen Connections 3) Ensure Financial Stability 4) Sustain Organizational Excellence. The budget that we are presenting, which is based on a ten year projection of revenues and expenditures, and aligns us with our reserve policy, provides transparency and positions the District to move towards our vision.
- Land acquisition activities and major preserve development activities will decline significantly again in 2022. In 2008, voters approved a \$185 million dollar referendum to acquire land and develop preserves. The last of these referendum bonds were issued in December 2015 and will be nearly depleted by the end of 2021. At this time, the District does not have any plans to seek another referendum in the short term without additional operating dollars becoming available. New lands and development usually lead to increases in operating expenditures. With District property tax rates at or near their statutory caps and property values remaining flat and the uncertainty surrounding the COVID-19 pandemic the ability to add additional operating expenses will be very difficult.
- In 2020, the Preservation Foundation of the Lake County Forest Preserves began planning for a fundraising campaign to raise \$20 million for a permanent endowment to support the District’s habitat restoration and tree planting activities. Projected revenue from this permanent endowment is currently included in the Capital Improvement Program (CIP), starting in 2030. When the \$20 million goal is met, the endowment fund will provide stable funding for these activities for many years into the future.

STAFF CAPACITY

Staffing levels in the budget this year are increasing but are still below the 2009 level of 304.64 full time equivalents (FTE). This budget increases the FTE's by 2.82, to 268.00 FTE's. As mentioned above there are several changes proposed in this budget regarding FTE's. Those included the elimination of the Assistant Manager of Public Affairs (-1.00 FTE) and replacing it with a social media specialist (1.00 FTE), the conversion of an existing Communications Specialist to a Creative Services Manager position (0 FTE) and increasing a part time Social Media Specialist position to a full time Media and Community Relations Specialist (0.50 FTE) in the Community Engagement and Partnerships department. The Revenue Facilities department is proposing to increase the number of Beer Garden Attendants (0.85 FTE) to staff the Beer Garden operations due to its success and for expanded service hours. With the operational change to the ThunderHawk banquet facilities management the Revenue Facilities department is also requesting two additional Event Captains (0.72) to help run events for all of our event facilities. The Education department is proposing the elimination of a Visitor Service Assistant position (-0.50 FTE) at the Dunn Museum and adding two part-time Visitor Services Clerks (0.96 FTE) and increasing an existing Visitor Services Clerk by 0.13 FTE to handle front end cashing at the Museum and gift store.

During 2021 there were changes made in the Community Engagement and Partnerships department to add Grants Specialist position (1.00 FTE). The Director of Revenue Facilities position (-1.00 FTE) was eliminated and the duties were shifted to the Chief Operations Officer. The operations at the Beer Garden were also started during 2021 and with that change came the addition of temporary staff (0.49 FTE) to operate the garden. Also during the year the District signed an agreement with the College of Lake County to operate the food and beverage service at the Brea Loch golf course. The college will operate the facility as part of its curriculum with its own staff. This meant the elimination of -0.43 FTE's from the staff at Brea Loch.

The District has continued to expand its land holdings and has opened up several preserves for public access since 2009. During this time period FTE positions have been reduced by 12% or by 36.64 FTE's.

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, 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 early in the fiscal year; 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 District's property tax levy is approximately 2% of the total property tax levy for taxpayers in Lake County. That's two cents for every dollar collected. The District's estimated property tax rate for 2021 is \$0.180461, which is a decrease from the 2020 tax rate of \$0.181818. Of the total 2021 tax rate, \$0.098154 is for the six operating funds of the District. The debt service tax levy rate is expected to be \$0.082307. The overall tax rate is estimated to decrease by 0.07% while the overall dollar amount of the levy is projected to decrease by 0.74%.

THE OPPORTUNITIES

Our budget highlights the challenges and opportunities that face the Lake County Forest Preserves and the people of Lake County, as we move forward together in the coming year. The current ongoing strategic planning initiatives, organizational restructuring, infrastructure assessment and capital improvement discussions will help us meet the future challenges facing the District. The proposed budget addresses several needs to meet strategic goals, operating and safety and security needs. 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 and Executive staff for preparation of this budget. A special thank you is in order for Christy Marantos, Finance Manager and Maureen Shelton, Executive Assistant for their hard work, dedication to the District and contribution to the budget and preparation of the budget book.



Alex Ty Kovach
Executive Director



Stephen Neaman
Director of Finance



Your Lake County Forest Preserves accomplished much throughout the prior budget year. The following achievements are organized by the strategic goals and objectives for which they advance: Leadership; Organizational Sustainability; Conservation; Communication, Education and Outreach; and Public Access and Connections. (Due to the timing of the publication of the budget book in September, we consider the achievements for the last year from July 1, 2020 through June 30, 2021.)

LEADERSHIP

The District implemented a Diversity, Inclusion and Equity Policy. Fostering an inclusive workplace enables District employees to share their unique identities and perspectives, which, in turn, increases employee engagement, morale and productivity, allowing the District to best serve the residents of Lake County.

The District implemented a Paid Parental Leave Policy. The District strives to be an employer of choice by offering employees a supportive work environment. The addition of a Paid Parental Leave Policy to recognize the additional support staff may need when a child is placed with them through birth, adoption or guardianship is just another example of the District's supportive work environment.

The District's Environmental Communications Specialist won the 2021 Excellence in Interpretive Support Award from the National Association for Interpretation (NAI), Heartland Region. The regional awards team then elevated his nomination to the national competition, and he won! The award is given to an individual or organization that has shown recognition of the value of interpretation through exceptional and sustained support. Environmental education staff nominated him in appreciation of his dedication, skill and hard work promoting education programs, events and special projects. NAI will formally honor him at its annual conference in fall 2021.

Dunn Museum staff developed several innovative projects this year. The COVID-19 Project chronicled the effects of COVID-19 in Lake County by collecting stories from residents. Collaboration with the College of Lake County's Black Student Union produced a project that includes: a student art contest, recorded conversations with prominent local African Americans, a successful virtual exhibit (first one for the Dunn Museum) and an in-person exhibit that helps reveal the Black experience in Lake County. Videos conceived and produced by museum staff, available on the District's DunnTV YouTube channel, expand the reach of the museum. The very successful *Marvelocity: The Art of Alex Ross* exhibit has been transformed into a travelling exhibit which will provide revenue for the District. This exhibit is currently booked into 2024.



In cooperation with AbbVie and the Lake County Health Department, staff facilitated a COVID-19 vaccination clinic in spring 2021, servicing thousands of residents of the communities surrounding the Greenbelt Cultural Center. Through the donation of event space and dozens of hours of staff time the District positioned itself as a community leader in fighting the COVID-19 crisis.

Whether it's the grounds crew, the clubhouse staff or the food and beverage attendants, the golf courses have strong leaders. Those in charge know the expectations of the customers and make sure that those expectations are always met and exceeded as often as possible. We are able to adapt to challenges at any turn. This was never more evident than in 2020 when we were open for 90% of the season in the midst of a global pandemic yet operating at levels that the industry had not seen since the early 2000s. Despite the extreme concerns that COVID-19 sent our way, the golf courses shined during difficult times.



The District's Building Trades staff accomplished several projects to remodel existing facilities to better serve the District's current needs, including the following efforts:

- Major remodeling of the grounds maintenance shop at Old School that allows for safer and more efficient operations of the Grounds Maintenance staff working in that building.
- Significant improvements to the former Beachhouse building to accommodate the new Beer Garden at Independence Grove;
- Renovating and reconfiguring the pro shop at the Brae Loch Clubhouse to facilitate the new concessionaire license with the College of Lake County;
- Reconstructing the play structure/bridge at the playground at Independence Grove.

The Public Safety Department submitted the Department's Use of Force Policy for review by the Illinois Law Enforcement Accreditation Program; we have received notification that the policy has been certified as compliant to all Federal Use of Force Standards. This establishes the Public Safety Department as eligible for future federal discretionary grants.

ORGANIZATIONAL SUSTAINABILITY

In response to a pattern of declining beach attendance, coupled with increased operational expenses, the beach facility at Independence Grove was projected to no longer be self-sustaining in 2021. Staff secured direction in March 2021 to repurpose the former beach area to a public beer garden. Utilizing the existing footprint and structure, the Beer Garden at Independence Grove (BGIG) opened Memorial Day weekend 2021 to an enthusiastic public. Implementing a business plan that would combine a public amenity with community outreach, by engaging Lake County small business, the BGIG offers a varied beer menu that is comprised of Lake County products exclusively, working with a dozen small business owners. Net revenues are expected to nearly triple the projections for the inaugural year, not only sustaining the repurposed facility but also providing non-tax revenue to the General Fund.



The District implemented a COVID-19 Benefits Policy. During the on-going COVID-19 Pandemic, the District prioritized the health and safety of its employees and patrons.

A full range of information technology security courses was implemented to educate staff on fraudulent electronic messaging.

The District received a grant from the Preservation Foundation of the Lake County Forest Preserves for a two-year communications campaign to further buckthorn eradication goals in a 2,900-acre pilot area around Middlefork Savanna Forest Preserve. The project will focus on collaboration with commercial, residential and other partners adjacent to the preserve in an effort to find viable solutions for removing this invasive species at a large scale.

District educators worked with its database developer to create custom software to take permit reservations for education programs. This software centralizes data storage and creates easy access to the data, creates a shared calendar with access for volunteers, automates the permit generation process and increases staff efficiency.

The District received the Government Finance Officers Association Distinguished Budget Presentation Award for the 2021 Annual Budget and received a special recognition award for its presentation of capital projects in the budget.

The District refinanced \$64,815,000 of outstanding General Obligation Bonds that were originally issued in 2010 and achieved a net present value savings of \$10,072,241. This savings will reduce future debt service tax levy requirements.

CONSERVATION

Natural Resources projects, programs and initiatives improve vital habitats and native communities for a wide variety of native wildlife and plants, including many rare, endangered and threatened species. Development of collaborative partnerships provide for the most effective implementation of Conservation projects and programs. Our work helps meet the conservation and leadership goals and objectives of the District's 100-year vision and Road Map to 2025

Ecological Restoration

Ecological restoration projects restores the historical ecological functions including hydrology, structure, soil formation and species composition. Restoring these ecological functions increases the biodiversity of our natural areas and provides significant ecosystem services. These ecosystem services include: biomass production, production of atmospheric oxygen, soil formation and retention, nutrient cycling, water cycling, provisioning of habitat, carbon sequestration and climate resiliency.

Ecological Habitat Restoration Dashboard

Active ecological management and restoration of natural areas within the forest preserves in 2021 included:

- Controlled burning of 2,550 acres
- Seeding of 620 acres of native seed in eight preserves
- Planting of 3,105 trees and shrubs on five preserves
- Enhancing fisheries in six lakes, including stocking of 8,420 fish at five preserves
- Volunteers providing 12,054 service hours in 560 natural resource restoration workdays and ecological monitoring projects
- 31,000 native plants installed at five preserves
- Collecting of 432 pounds of seed from 311 native plant species by the native seed nursery staff and volunteers for use in restoration projects and propagation. The estimated value of the harvest is over \$179,000
- Clearing of 60 acres of invasive woody plants from six preserves
- 8,560 acres of herbaceous invasive plant control of 16 invasive plant species at 34 preserves
- Drain tile investigations at two preserves totaling approximately 600 acres, and hydrological studies at two preserves totaling 400 acres
- Awarded grants and assistance totaling **\$746,405**.

Collaborations

Blanding's Turtle Recovery Project. In 2021, monitoring efforts continued at the Chiwaukee Prairie Illinois Beach Lake Plain as part of the Great Lakes Fish and Wildlife Restoration Act Grant and resulted in the capture of 315 individual Blanding's turtles including: 132 juveniles, 98 sub-adults and 85 adults. Of the turtle captures, 201 (63.8%) were confirmed previously head-started turtles including 115 juveniles (57.2%), 72 sub-adults (35.8%) and 14 adults (7.0%). Since monitoring began in 2004, a total of 874 individual Blanding's turtles have been documented from the Lake Plain. This number includes 356 individuals of wild origin, 499 that were the result of head-starting (484) or nest protection (16) and 19 classified as possible head-starts. A total of 1,117 turtles have been released at the Lake Plain as part of a head-starting program, including 36 in 2021, to bring the total known number of turtles that have occurred within the Lake Plain to 1,492. The most recent population estimate within the Spring Bluff – Chiwaukee Prairie portion of the Lake Plain is estimated at 629 individuals. This is nearly three times the estimate in 2010, when the recovery program formally began, and preliminary population viability analysis suggests that recovery efforts are working; the Blanding's turtle population is growing and may be viable. The Forest Preserve, as the lead of the Chicago Wilderness Blanding's Turtle Priority Species Collaboration, is working with several partners implementing head start tasks. Partners include: McHenry County Conservation District, Forest Preserve District of Kane County and The Nature Conservancy.



Lake County Wetland Restoration and Preservation Plan - Natural Resources staff collaborated with Lake County Stormwater Management Commission and other partners developing the Wetlands Restoration and Preservation Plan in an effort to identify and evaluate 15 different wetland functions for current and potential wetland restoration and preservation across Lake County.

Chiwaukee Prairie Illinois Beach Lake Plain; Spring Bluff Forest Preserve. The District was awarded a \$250,000 grant through the Sustain Our Great Lakes Grant Program administered by the National Fish and Wildlife Foundation, which is being matched by \$250,000 from an

anonymous donor. In partnership with University of Wisconsin-Parkside, this project will eradicate herbaceous invasive species across 248 acres and provide for the collection of baseline data on invertebrate taxa, to understand how insect species respond to restoration. This project will work across nine properties in Illinois and Wisconsin, eight of which are a part of the Ramsar Wetland of International Importance. The funding will be used to restore 248 acres by controlling herbaceous invasive plants, assess the health of state-endangered Blanding's turtle and acquire six additional parcels within the Lake Plain. Partners include: the District, Illinois Department of Natural Resources, Wisconsin Department of Natural Resources, Village of Pleasant Prairie, Village of Winthrop Harbor, Zion Park District, Zion Solutions, Exelon Corporation, University of Wisconsin-Parkside, Northern Illinois University, The Nature Conservancy, Chiwaukee Prairie Preservation Fund, the Friends of Illinois Beach, and Volunteer Stewards at Fossiland Park and Hosah Prairie.

Smooth Green Snake Recovery Project. In 2021, smooth green snake surveys were conducted in six District sites, including: Old School, Middlefork, Lyons Woods, Greenbelt, Rollins Savanna and Berkeley Prairie Forest Preserves. In addition, as part of the Barrington Greenway Initiative and a grant from Citizens for Conservation (CFC), Cuba Marsh and Grassy Lake Forest Preserves and CFC sites Flint Creek Savanna and Grigsby Prairie were also surveyed. Fifteen adult smooth green snakes and three juveniles were captured at District sites. No smooth green snakes were encountered in the CFC sites. A total of 67 eggs were collected from Lyons Woods, Old School, Greenbelt and Middlefork Savanna; these eggs were incubated at the District's wildlife building and the Peggy Notebaert Nature Museum, resulting in 63 hatchlings. Eighteen of these hatchlings (1-2 per clutch) were released immediately to the site of origin; 45 were transferred to Chicago Academy of Sciences/Peggy Notebaert Nature Museum for head starting. In 2021, 22 head starts from 2019 were soft-released for experimental reintroduction at Flint Creek and another 20 head starts supplemented the existing District populations.

Projects

Grant Woods Forest Preserve. Restoration of woodland habitat is ongoing at Grant Woods Forest Preserve. The District's Natural Resource Crews accomplished 50 acres of woodland clearing. District crews also completed herbaceous invasive plant control across the southern and central portion of the preserve. Seeding of newly cleared areas will be completed in the fall of 2021. The Heavy Equipment crew will begin removing drain tiles from the previous farmed fields at the corner of Monville and Fairfield Roads in mid-summer to work towards restoring the hydrology of the stream that flows from these fields into Piper Ravine.

Grassy Lake Forest Preserve. Volunteers have worked year round at Grassy Lake Forest Preserve to clear six acres of buckthorn in sedge meadow, wet prairie and oak woodland habitats surrounding the high quality wetland. This volunteer work has vastly improved the view of the preserve from trails and roadside and has received much appreciated attention by preserve visitors.

Greenbelt Forest Preserve. An additional 39 acres of woodlands, wetlands and savanna were cleared of buckthorn and other invasive woody species near the Greenbelt Cultural Center. Support from the Illinois Clean Energy Foundation has increased the number of volunteers and workdays.

Captain Daniel Wright Woods Forest Preserve. An additional 67 acres of mesic oak woodlands and flatwoods was cleared of buckthorn and other invasive woody species as well as canopy thinning in the winter of 2020 at Wright Woods. It will be followed up by native seeding in fall of 2021.

Cuba Marsh Forest Preserve. In 2021, the District controlled woody invasive species on 15 acres. Volunteers continue to expand invasive plant control adjacent to the high quality Ela Prairie remnant. Friends of the Forest Preserves help clear over five acres of invasive buckthorn.

Van Patten Woods Forest Preserve. Since restoration began at Van Patten in 2018, more than 156 acres of degraded oak woodland/savanna have been restored or enhanced by the removal of invasive woody species, especially buckthorn. In 2019, the District received grant funding from the Illinois Environmental Protection Agency’s Section 319 Program (for water quality) to retire and restore the 96 acres of farmland that were present at the site. More than 11,000 linear feet of drain tiles were disabled as part of this project, which restored hydrologic function to more than 75 acres of wetland habitat. This grant project will be completed in 2021. District staff are preparing to address additional areas of degraded woodlands and savannas in future years.

Wadsworth Savanna Forest Preserve. Invasive woody species were removed from 20 acres of oak woodland and wetlands.

In 2021, Public Affairs staff expanded upon a regional campaign to improve habitat at a landscape scale. Working in partnership with the Chicago Region Trees Initiative, staff wrote and designed “Healthy Habitats”—a companion piece to the popular “Healthy Hedges” publications that highlight beneficial species homeowners can plant to replace buckthorn on their property. The brochure has been well received by project partners and regional audiences.

Staff on the Operations and Infrastructure Department’s Heavy Equipment crew completed a major hydrologic restoration project at Cuba Marsh enhancing restoration on the site. The Heavy Equipment crew also performed major drain tile repairs at the Ray Lake – Cuneo property to preserve existing hydrology.

COMMUNICATION, EDUCATION AND OUTREACH

Increasing social media followers, engagement with education opportunities, and awareness of public forest preserve benefits was a goal this year. This goal was met and was critical in providing a platform for museum and environmental educators to continue providing programs virtually during the continued stay at home orders. In the summer and fall of 2020, following the shutdown, District social media platforms showed a:

- 54% increase in Instagram posts
- 64% increase in Facebook posts
- 3,548 new Facebook followers (10% increase over the previous 10 month period)
- 9,434 average post reach on Facebook (32% increase over the previous 10 month period)
- 72% increase in Instagram followers
- 192% increase in engagement.

Media campaigns were held around the special exhibition *Breaking Barriers: Women in the Military* and all related programs and events; a collaborative fundraising effort with Natural Resources and Community Engagement & Partnerships staff for a new conservation program to protect the endangered Blanding's turtle and expand its populations, known as the Founders Circle; new local trail connections; and virtual program opportunities, public information, and resources related to changes in operations due to COVID-19.

The Education Department successfully offered programming under the varying COVID-19 restrictions and is now transitioning to a more robust hybrid operation. In the past year staff has: pivoted to virtual school field trips, summer camps and programs for the general public; developed new virtual program series; accommodated visitation at the Dunn Museum under changing restrictions; made museum gift shop sales available on-line; and negotiated new dates for temporary exhibits to maximize museum attendance when restrictions were lifted.

The Fox River Preserve and Marina has experienced unprecedented growth in public outreach over the past 18 months. With severe limitations on recreational outlets brought upon by the COVID-19 crisis, the public sought outdoor opportunities to enjoy with their families safely. This has resulted in a surge in recreational boating. Staff re-invented marina operations at the Fox River Marina in order to meet this demand and address safety concerns. A paperless and cashless contact-free environment system was implemented for boat storage and slip license agreements. The Passport Parking system utilized for the District's Dog Exercise Areas was modified to allow for contact-free payments of daily boat launches. While agreements and payments are now conducted entirely on-line, we were able to actually increase customer service with staff on site seven days instead of five days per week as in the past. These improvements have been achieved through efficiencies and a re-organization of the staffing structure. On-line transactions as well as transferring the office phone to cellular allows staff to operate through a "virtual office," eliminating the cramped indoor customer service area utilized in the past. The surge in Marina use has resulted in a 73% increase in slip holders growing to 77% marina capacity from 44% in 2019. Over the same period, storage customers have increased by 40%.



PUBLIC ACCESS & CONNECTIONS

The District continued its efforts to maintain and care for existing facilities that serve an estimated three million visitors a year, including: nearly 208 miles of trails, 34 picnic shelters, nine playgrounds, nine canoe launches, five dog exercise areas, four golf courses, two youth camp areas, the Greenbelt Cultural Center, Independence Grove Forest Preserve, the Bess Bower Dunn Museum of Lake County and the Edward L. Ryerson Woods Conservation Area Welcome Center, along with numerous other smaller amenities.

With eight transactions, the Lake County Forest Preserve District added more than 81 acres at five different sites: Ray Lake Forest Preserve, Fox River Forest Preserve, Duck Farm Forest Preserve, Grassy Lake Forest Preserve, Grant Woods Forest Preserve, Sequoit Creek Forest Preserve and Singing Hills Forest Preserve. The new lands provide valuable additions to existing preserves and new sites for wildlife habitat, wetland improvements, and flood protection. The District's total acreage now exceeds 31,000 acres, with an additional 32 acres under contract for a closing by 2022 at Wilmot Woods Forest Preserve.

Lands Preserved

Ray Lake Forest Preserve. The District closed on a 25.8-acre inholding on Gilmer Road, including a portion of a 22-acre lake on the property which is connected to Squaw Creek, and will enable the District to restore and enhance the Preserve's namesake lake.

Fox River Forest Preserve. The District acquired a small parcel on the banks of the Fox River at the end of Eastwood Avenue, protecting the shoreline and the river from additional erosion that could have developed through use of the parcel for other, more intensive, purposes. Purchased through Lake County's "Green Book" process, the parcel was a bargain for taxpayers.

Duck Farm Forest Preserve. Two parcels totaling nearly an acre at the southwest corner of the preserve were acquired via tax deeds, and the District was subsequently able to vacate an additional tenth of an acre of right-of-way parcel, permanently protecting Advanced Identification (ADID) wetlands to protect the flora and fauna that call that area home.

Grassy Lake Forest Preserve. The District acquired an easement over 1.4 acres including the existing trail and wetlands from the Village of Lake Barrington, protecting ADID Wetlands south of Kelsey Road.

Grant Woods Forest Preserve. A nearly 2.6-acre parcel located south of Grand Avenue, east of Fairfield Road and west of Cedar Lake Road was purchased, preserving additional ADID wetlands and simplifying the District's boundary with an adjacent six-residence subdivision.

Sequoit Creek Forest Preserve. In an example of structuring a transaction to accommodate the seller, the District executed a contract in late 2018 for 13.3 acres of ADID Wetlands and Buffer. The District placed the acquisition funds, and the seller placed the deed, into an escrow account. The seller and the District agreed to accelerate the closing, originally scheduled for 2022 to May 2021.

Singing Hills Forest Preserve. As an example of intergovernmental cooperation, the District agreed to allow the Village of Volo to annex approximately 73 acres of District property at Marl Flat Forest Preserve in exchange for the acquisition of nearly 37 acres of Village-owned ADID Wetlands and Buffer property at Singing Hills Forest Preserve. The District retains ownership and control of the Marl Flat property annexed into Volo, while the annexation allows the Village to also annex the Big Hollow School District property at the intersection of Nippersink and Fish Lake Roads. The Village will now be able to serve the school with sufficient municipal water service to ensure it can effectively meet any needs it may have, especially for improved fire suppression capabilities associated with a public water supply.

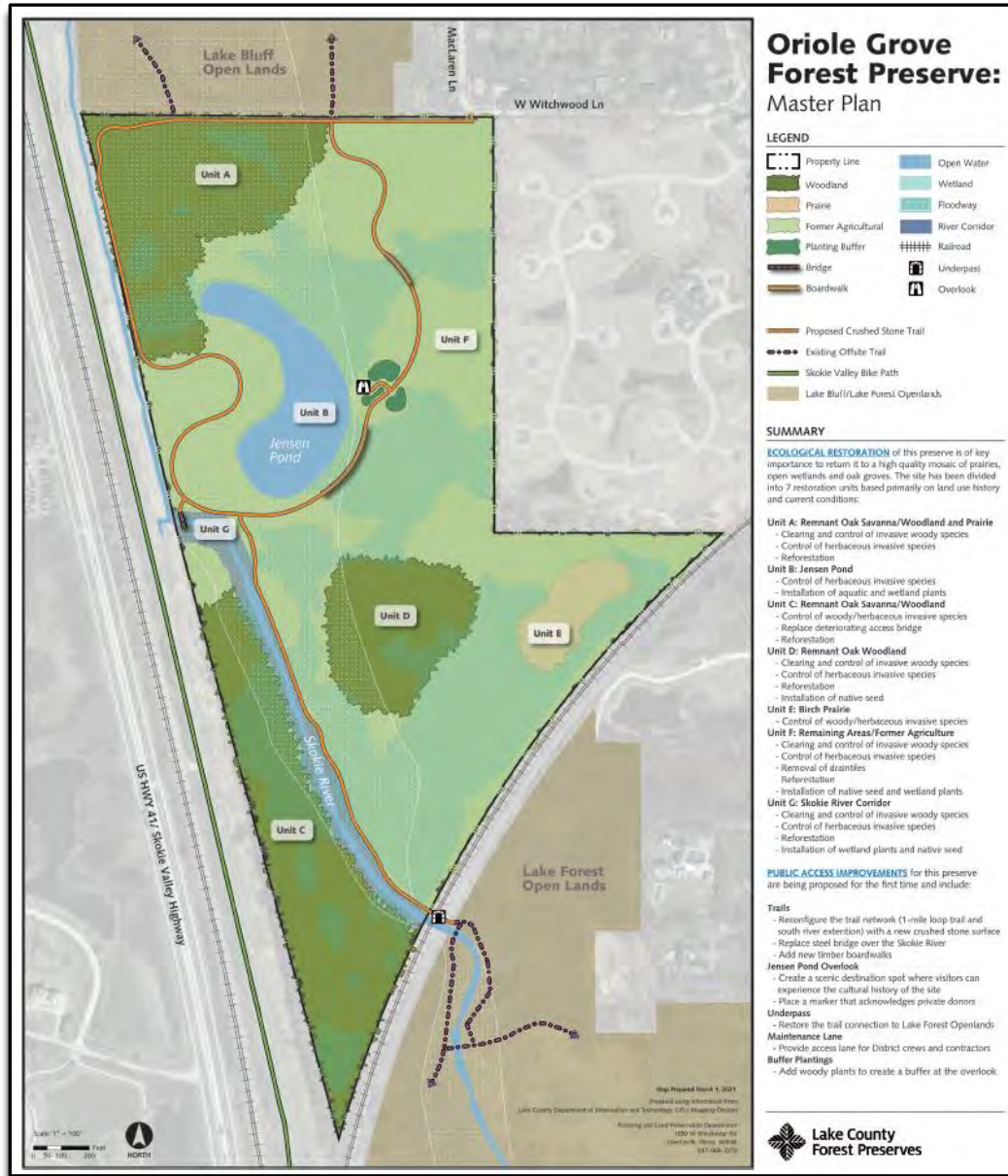
During the COVID-19 pandemic the Education Department began using ArcGIS StoryMaps for virtual programming. In April and May, the Environmental Education staff used the Interactive Trail Map, along with ArcGIS StoryMaps, to create virtual wildflower hikes called the [Bloom Beat](#). A total of seven Bloom Beat story maps were created including the wildflower hotspots of Captain Daniel Wright Woods and Edward L. Ryerson Conservation Area. In June and July, the Environmental Education staff utilized ArcGIS StoryMaps for the Science Explorers in Nature summer camp. Staff taught students how to use ArcGIS StoryMaps and the students used it to create a story map for their final project of camp.



ArcGIS StoryMaps were also used by Dunn Museum staff to create a [virtual exhibit](#), for the self-curated exhibition *Our Voice is Black History*, which featured the work of students from the College of Lake County's Black Student Union. Between, February and July 2021, 5,600 views (an average of almost 37 views per day) were registered for the virtual exhibit.

Construction was completed for the **Millennium Trail McDonald Woods to U.S. Route 45 trail connection at McDonald Woods Forest Preserve**. As part of the planned Millennium Trail extension connecting McDonald Woods, Raven Glen and Ethel's Woods Forest Preserves, the District partnered with the Illinois Department of Transportation (IDOT) and the Village of Lindenhurst to incorporate a shared-use path within the Millburn bypass/ Route 45 improvement project. The District completed a 0.2-mile section of trail connecting the existing preserve trails to Route 45 and the shared-use path.

A comprehensive **Master Plan** for **Oriole Grove Forest Preserve** was completed and approved by the Board in March 2021. The Master Plan identified public access and habitat restoration opportunities throughout the Preserve including: 1.3-miles of new crushed stone trails, two timber boardwalks, a scenic overlook, 21 acres of restored prairie, 25 acres of restored woodlands and 33 acres of restored wetlands.



Final engineering and architectural design has been completed for **Phase I** of the **Lakewood Master Plan** improvements. The Master Plan identified public access and habitat restoration opportunities throughout the preserve, including: the replacement of aging and inefficient infrastructure, providing new fully accessible facilities and a reduction in long-term operating costs. Construction of the Phase I improvements are expected to begin in early 2022.

A **Site Plan and Schematic Building Design** for a new **Net Zero Environmental Education Facility at the Edward L. Ryerson Conservation Area** was completed in June 2021. The new 5,800sf building will have four classrooms and a screened porch for teaching. The site improvements include a bus parking area, a 0.2-mile accessible education loop trail and an accessible path connection from the existing Welcome Center and parking lot. Implementation of Phase I of the building and the site improvements are expected to begin in the spring of 2022.



In 2020 and 2021, the **District planted 24 native trees and over 2,952 herbaceous perennials** within, or adjacent to, public access improvement projects at eight forest preserves including: Grant Woods, Grassy Lake, Independence Grove, McDonald Woods, and Rollins Savanna Forest Preserves, in addition to the General Offices.

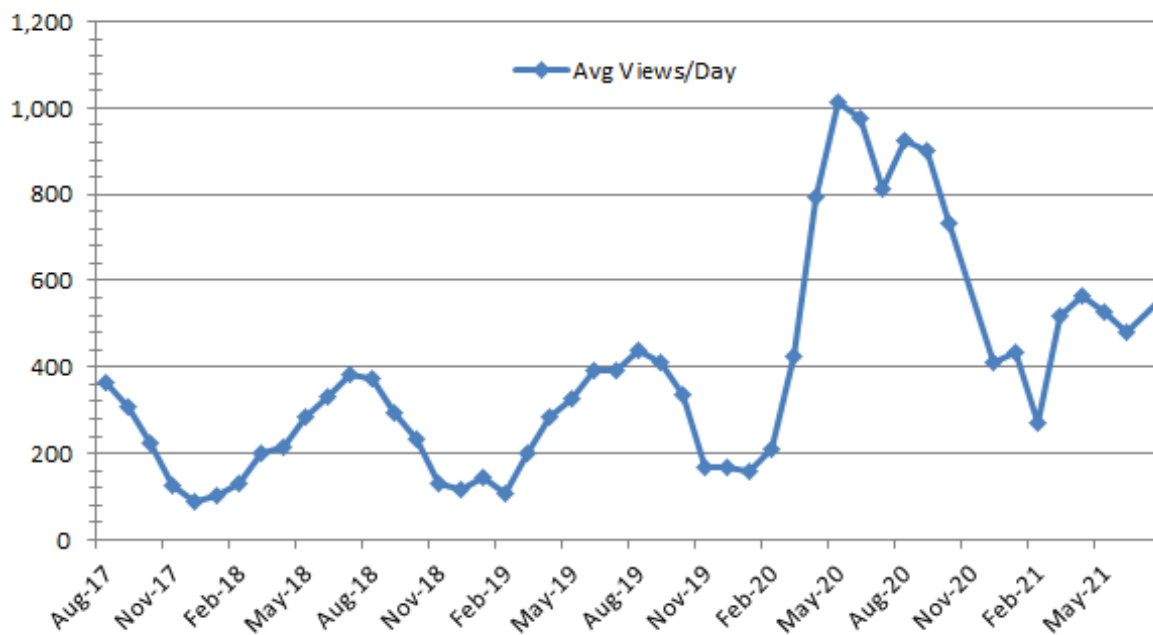
More than 50% of the construction has been completed for the **Millennium Trail connection at Ethel's Woods and Raven Glen Forest Preserves**. This project includes a 0.75-mile section of trail and a tunnel under U.S. Route 45, safely connecting Raven Glen and Ethel's Woods. In November 2019, the District was awarded \$3.8 million in federal funding assistance through the Transportation Alternatives Program administered through Illinois Department of Transportation. This funding will provide nearly 80% of the construction and Phase III engineering costs.

In 2021, an **Intergovernmental Agreement** was successfully negotiated with the Lake County Division of Transportation and the Village of Long Grove that will provide **buffer plantings along Checker Road at Buffalo Creek Forest Preserve**. The buffer plantings will screen unwanted views and possibly reduce noise generated from Lake Cook Road. The plant installation is estimated to occur in spring of 2022.

Phase I engineering has been completed for an extension of the **Millennium Trail** through **Ethel's Woods and Pine Dunes Forest Preserves**. The project includes a section of proposed trail from the existing trail at Ethel's Woods north to Route 173 and from Route 173 north to the existing Pine Dunes trail at Hunt Club Road. In February 2021, the District applied for federal funding assistance through the Transportation Alternatives/Congestion Mitigation and Air Quality Improvement program. If successful, the funding assistance will provide nearly 80% of the construction and Phase III engineering costs.

In 2017, an **Intergovernmental Agreement (IGA)** was executed with the **Metropolitan Water Reclamation District of Greater Chicago** and the Village of Buffalo Grove for the expansion of the existing flood control reservoir, construction of **public access improvements** and **natural resource restoration** at **Buffalo Creek Forest Preserve**. Completed in the summer of 2020, the improvements included: 1.7 miles of new crushed stone trails, seven new boardwalks, two scenic overlooks, over 1,000 native trees planted and the restoration of over 45 acres of District land. The District received over \$3.9 million in public access and natural resource restoration improvements as part of the IGA.

Visits to preserves increased by an estimated 70% due to the COVID-19 pandemic. Operations staff continued to perform essential functions to ensure safe, clean and open preserves for the increased visitation with more than 500 fewer work hours per week due to limitations in bringing on temporary seasonal staff caused by the revenue losses created by the pandemic.



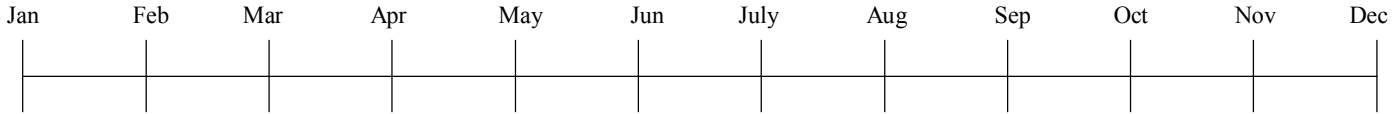
Improvements to public access infrastructure in the past year included: reconstruction of the parking lot at Sun Lake Forest Preserve, installation of a new trail overlook at Van Patten Woods Forest Preserve, resurfacing of the marina docks at Independence Grove Forest Preserve, and numerous projects to replace storm culverts along trails.

Staff installed new signage and updated parking lot striping in accordance with the District's Transition Plan to increase conformance with the Americans with Disabilities Act (ADA) requirements.

The Lodge at ThunderHawk Golf Club saw the departure of the exclusive catering licensee. It was decided that by self-operating we would be able to better position the operation in the surrounding market while generating more revenue. After an assessment of the facility and the amenities, staff determined that several updates and renovations were necessary in order to address changes in market demands that have evolved over the 20 years since the facility was opened. The Event Operations Manager has overseen improvements such as a new dance floor, carpeting, expanded bridal suite. Events resumed in May 2021 requiring the creation of a new market-driven pricing structure and updated promotional materials.



BUDGET PROCESS



A.
Board adopts
Budget
Development
Policies

B.
Finance &
Executive
Director
Review
Proposed
Budget

C., D., E. & F.
Committees Review
Proposed Budget;
Board Approves
Budget;
Annual Appropriation
Ordinance Adopted;
Public
Hearing on Tax Levy
if Required

- A. In June, 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.
- B. In August, the Finance Director 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.
- C. In October, the Standing Committees of the Board review and recommend their Proposed Budget to the Finance Committee. Specific objectives are approved and adjustments are made to the budget.
- D. In October, the Finance Committee, after reviewing the recommendations of the Standing Committees, submits to the President and Board a proposed Capital and Operating Budget for the fiscal year commencing January 1. The budget includes proposed expenditures and the means of financing them. The Board adopts the budget at its regular October meeting.
- E. 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. Transfers 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. Transfers between expenditure categories require Board Approval.
- F. A public hearing is required under the Truth in Taxation Act if the total tax levy increase exceeds 5%.

BUDGET ACCOUNTING BASIS

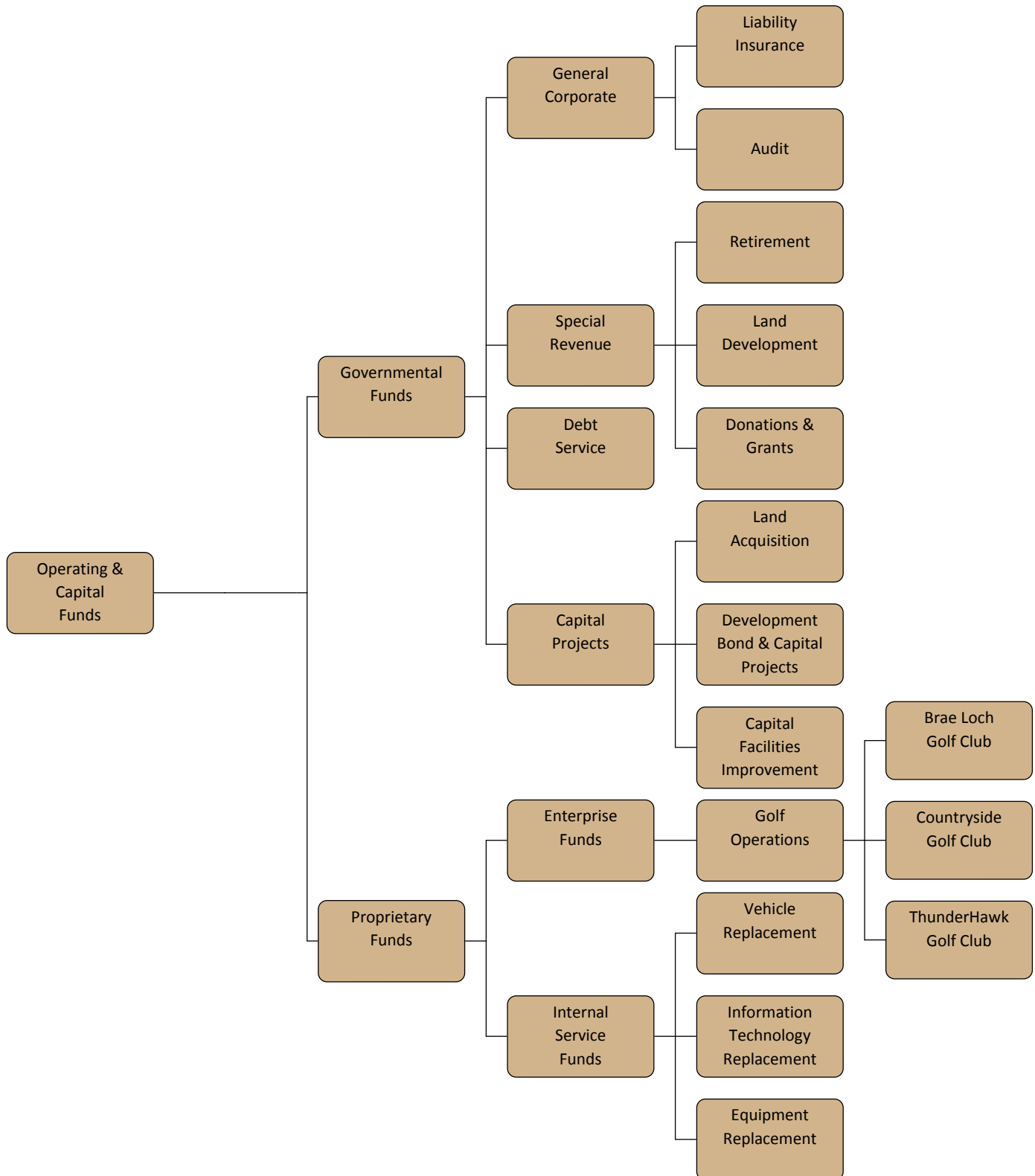
The budget for General Corporate Fund, Insurance Fund, Land Development Levy Fund, Development Projects Fund, Land Acquisition Fund, Grant Fund, Retirement Fund and Debt Service Funds are prepared using the modified accrual basis. Revenues are recognized when they become measurable and available to fund expenditures. Therefore, certain revenues received by the District up to 60 (sixty) days after the end of the December 31 fiscal year deadline are added to current year revenue as if they had been received prior to December 31. 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 to reserve that portion of the applicable appropriation, is employed. For budgetary comparison purposes, encumbrances are treated as expenditures. The District's year-end financial statements are prepared in the same way.

2022 ECONOMIC ENVIRONMENT

As the restrictions from the COVID-19 pandemic were lifted during 2021, the economy started to pick up. Lake County unemployment rates have dropped from a high of 14.9% in April of 2020 to 4.9% in July of 2021. This is lower than both the State and National rates. Bottlenecks in supply chains, shortages of workers in some sections of the economy and an increase in inflation have flared up as the economy has started to recover. These impacts have had effects on the day to day operations of the District. During this recovery though, the District has seen a good number of non-tax revenues rebound to pre-COVID days and some have surpassed expectations. During the period of lockdown, brought on by the pandemic, public outdoor spaces were some of the only activities that were available for recreation. The District saw a dramatic increase in the number of visitors to the preserves and both the golf courses and Fox River marina also saw higher than normal increases in activity. This activity has not slowed down, while other areas on the Districts non-tax revenues that have been slower to recover are showing signs of increased activity. While this has benefited the District, the long-term impacts of the pandemic on the economy are still unclear at this time. The rate of inflation has slowed recently and additional unemployment insurance payments from the Federal government have recently stopped, leading some to believe that more people will enter the workforce. Time will tell if these trends will continue or if the rise in COVID-19 illnesses associated with the Delta variant of the COVID-19 virus will cause lockdowns again and slow the economy. Heading into the 2022 budget there are still uncertainties. The District will continue to monitor economic indicators and progress against the pandemic and the possible effect they could have on non-tax operating revenues. The reserve balances of the District are strong and will enable the District to weather a short-term economic slowdown.

The 2020 Equalized Assessed Valuation (EAV) decreased for the first time since 2014. The values fell by 0.21%. The District is currently estimating that there will be no increase in values for 2021. Early data on assessed values for 2021 prior to Board of Review and equalization show values increasing by 0.70%. Last year the same pre-Board of Review values had increased by 0.74% before being reduced downward for equalization. As the third largest county in the state, Lake County has an estimated market valuation of \$81.5 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.



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:** property tax levy and 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 five 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 Corps (YCC) 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*, *Land Preparation Fund* and the *State Forfeiture 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 five years and is not considered as available for appropriation in the following year and shall remain appropriated for five 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 one enterprise fund:
 - The **Golf Fund** is a budgeted fund established to account for the District's golf operation. The District currently operates four 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 and software.
 - **The Equipment Replacement Fund** is established to account for the equipment rental charges to the Operations and Infrastructure Department. This fund is established to accumulate resources for the future funding of heavy equipment.

2022 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 Continue to monitor the 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, improving safety performance, reducing under-utilized infrastructure, gauging expansion against ability to maintain standards, and increasing non-tax revenues. Continue to monitor state legislative activities including a potential property tax freeze or reduction in replacement taxes.
 - 1.1.2 Continue to monitor the impact COVID-19 had on the economy.
- 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, access purposes and infrastructure efficiencies.
 - 1.2.5 Designate funds received for restoration or capital improvements to be used for that purpose.
- 1.3 *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 and execute efficiencies to reduce costs of maintenance and operations for existing preserves and facilities.
 - 1.4.3 Invest capital funds on improving, replacing or removing aging and inefficient infrastructure.
 - 1.4.4 Reduce total building square footage and maximize use of remaining buildings.
 - 1.4.5 Ensure operational dollars are in place before moving forward with new development and restoration projects.

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- 1.4.6 Continue to build on the established endowment fund through the Preservation Foundation of the Lake County Forest Preserves to provide a permanent source of funding for habitat restoration, reforestation and tree planting projects.
- 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 strategic plan.***
- 1.7 ***Evaluate long-term financial planning.***
 - 1.7.1 Monitor the equalized assessed valuation (EAV) of Lake County property as a basis for the operating budget projections and 10-year rolling financial plan, taking into account any changes or trends identified through monitoring.
 - 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 10-year Capital Improvement Plan.
 - 1.7.4 Explore non-tax levy funding alternatives and review program and service fees to insure their compliance with the Board adopted Fee Guidelines.
 - 1.7.5 Monitor the municipal bond market for potential refunding opportunities for the District's outstanding bonds.
- 1.8 ***In conjunction with the Development Division maintain accounting procedures and controls to properly record and accept grants from the Preservation Foundation and other funding sources including state, federal, and private grants.***

2. GENERAL POLICIES

- 2.1 ***Budget Submittal Procedures:***
 - 2.1.1 Program expansions or new programs that require additional funds may be considered in the FY 2022 budget if 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. Additional positions will be evaluated as needed.
 - 2.1.3 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 2022, training requests should focus on those opportunities available online or offered locally to avoid transportation and lodging costs.
 - 2.1.4 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.

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- 2.1.5 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.
- 2.1.6 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.
- 2.1.7 Budget submissions should be consistent with the District Strategic Plan goals and objectives.
- 2.1.8 Submission schedule: The Budget Calendar for the budget process will be distributed by the Finance Department.
- 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 5 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, or fund Capital Improvement Plan projects (CIP) with an emphasis on improving or replacing 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 2022, 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 for the implementation of the strategic plan.
- 2.6 Committee- or Commissioner-directed initiatives or requests by any Commissioner other than the President resulting in (i) staff assistance requiring more than two hours to complete, (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 Planning Committee), (iii) changes to the Capital Improvement Plan of the Forest Preserves, or (iv) an unplanned budgetary impact, shall require approval by the Finance Committee.

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- 2.7 Transfers of appropriation among 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 Executive Director, or his designee, is authorized to amend the budget to account for the receipt and expenditure of grant or donation funds received through an approved request as outlined in the Board approved Fundraising Authorization Policy; however, any actual expenditure must be approved in accordance with applicable law, including the applicable requirements of the District's purchasing policies and procedures.
- 2.9 The Capital Facilities Improvement Fund for future maintenance improvements to buildings and facilities will be funded through transfers from available balances in other funds. These funds shall be used to stabilize, replace, alter buildings, structures, and facilities, as well as to comply with the Americans with Disabilities Act (ADA) and other life safety regulations.
- 2.10 The allocation of all housing, cell towers, easements and agricultural license revenues to the General Fund or any Special Revenue Fund, will be reviewed annually during the budget review process.
- 2.11 Indirect costs of programs will be reflected on the program cost sheet and program fee recoveries will be evaluated against the Fee Guidelines.

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's primary dependence is on property tax revenues. The District recognizes that the Tax Cap limits the amount of property tax that can be levied. Accordingly, a comprehensive financial strategy is required for the District to continue sound administration, operations, maintenance, to stabilize or replace deteriorated buildings and structures, 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 The Preservation Foundation raises charitable support from state, federal, and private sources to extend and accelerate Forest Preserves projects and programs. The Foundation is authorized to secure support for initiatives identified in the annual budget, 10-year Capital Improvement Plan, the unfunded Capital Improvement List or for new projects and programs according to the Fundraising Authorization Policy.

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- 3.3.1 The Foundation's Annual Fund is comprised of unrestricted donations, which primarily provide a flexible source of revenue for priority projects of the Forest Preserves that would otherwise go unfunded.
- 3.3.2 The Foundation raises program-restricted support to advance habitat restoration, land protection, public access improvements, and educational and public programs according to the District's Strategic Plan.
- 3.3.3 The Foundation accepts gifts of land and other real property with the intention of selling the gift to support the Forest Preserves mission, in accordance with the donor's wishes.
- 3.3.4 The Foundation establishes endowment funds to provide a permanent source of long-term revenue for the Forest Preserves.
- 3.3.5 Donors can provide for the Forest Preserves by making a provision for the Preservation Foundation in their estate plan.
- 3.4 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 Policy. Confirmed grant funding will be included as projected revenue to be used for planned expenditures. Projected revenue from philanthropic support, including private, state, and federal grants, shall be reviewed by the Development Division.
- 3.5 The Enterprise Fund fee schedule shall reflect at a level of more than 100% financial self-support. Golf Course Operations are expected to generate funds to cover operating costs, renovation, restoration and improvement of the golf courses. The updated 10-year Capital Improvement Plan for the golf course facilities will reflect anticipated expenditures.
- 3.6 Designate funds received from the sale of Dunn Museum collections for future acquisitions and/or care of the collections.
- 3.7 The District will review all fee based programs to insure that the fees are set at the appropriate levels to meet the Board adopted Fee Guidelines.
- 3.8 Department Directors will closely monitor revenues. If revenues fall below budgeted levels offsetting cuts to operational expenditures will be made to meet overall budgetary expectations.

4. PERSONNEL SERVICE COSTS POLICIES

Personnel Service Costs shall be in accordance with Lake County Forest Preserve District Personnel Ordinances.

4.1 *Base Salary*

- 4.1.1 Salary increases have historically been given once a year on July 1. 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.

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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 discuss performance, and goals. Therefore, all regular full-time and regular part-time employees shall be eligible for proficiency incentives.
- 4.2.2 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. Requests for replacement, new or modified positions must be supported by a detailed justification including financial resources.

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 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 early 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 million 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.
- 5.2 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

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fiscal year-end. Deficiency may also be defined as having a projection at budget time that indicates the reserve requirements will not be met at the current year-end.

- 5.4 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 Rules of Order and Operational Procedures:*

“The Planning 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 10-year CIP and on the 10-year rolling financial plan. One or more of the following should apply:*

- Obligations to make improvements as part of a grant
- Existing agreements (i.e. IGAs)
- Grants awarded to particular projects
- Part of planned transportation improvements
- Funding source through Preservation Foundation
- Part of the county regional trail system or connecting two regional trail systems
- ADA, code compliance, or safety issue
- Project is started and needs to be finished
- Opportunity for operational cost savings
- Long term maintenance and operation concerns addressed
- Environmental concerns addressed
- GIMS indicates strategic importance

6.3 *Maintain a prioritized 10-year Capital Improvement Plan (CIP) and a 10-year rolling financial plan.*

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 Committee will present a summary of financial activity by major type of funds as compared to the budget.

2022 Strategic Action Plan Areas of Focus:

Leadership

1. *Land Management*

- 1.1 The District will initiate and coordinate innovative projects that improve the resiliency of healthy landscapes (lands and waterways) of Lake County and the surrounding region.
- 1.2 The District will demonstrate and promote best practices in resource management to encourage other public and private landowners to manage Lake County’s landscape in an environmentally resilient manner.
- 1.3 When appropriate, develop strategic partnerships that consider and protect the District’s long-term interests, improve the health of the landscape, provide equitable access to open space and leverage philanthropic support through the Preservation Foundation.
- 1.4 The District will continually scan the horizon for adaptive changes and direction to improve the natural and developed landscape, to adapt to shifting economic, ecological and technological environment, and to promote its role as a local, regional and national model for best practices in improving and sustaining the resiliency of a healthy landscape.
- 1.5 The District will develop and promote programs and activities within the preserves designed to maximize the wellness benefits for the general public through access to outdoor recreation and exposure to nature.

2. *Operational Efficiency*

- 2.1. The District will model fiscal responsibility, social equity and governmental transparency
- 2.2 The District will continue analyzing and prioritizing rehabilitation and redevelopment opportunities of preserves in which infrastructure is nearing the end of useful life and where use patterns have changed over time, with the intent to reduce underutilized impervious surfaces, eliminate adverse impacts to natural resources, reduce long term operational expenses and provide improved recreational experiences.
- 2.3 The District will continue to emphasize its safety culture.
- 2.4 The District will maintain professional training and required certification of staff with a focus on leadership, skill development, retention and succession planning.
- 2.5 The District will empower and develop board members and staff to become leading experts in their fields by investing in educational training and professional development opportunities.

3. *Expand Non-Tax Resources*

- 3.1 Provide opportunities that allow volunteers to contribute in a variety of meaningful ways by improving recruitment, training, management, communication and recognition.

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- 3.2 Foster growth of the Preservation Foundation and other fundraising efforts in support of land acquisition, capital improvement and restoration projects. Continue to grow the endowment fund, and other initiatives related to the District's mission,
 - 3.3 Promote awareness of and giving to the Preservation Foundation Annual Fund, which primarily provides a source of flexible, immediate support to meet unfunded District needs.
4. *Coordinate annual Board-approved legislative program to advance state and federal policies supportive of the District's mission and goals.*

Organizational Sustainability

1. *Pursue Funding Enhancement and Leveraging.*

- 1.1 Pursue legislative action to amend the Downstate Forest Preserve Act to raise the statute's maximum tax rate by no more than 0.02%.
- 1.2 Prioritize investments of available resources using data-driven, performance-based decisions that consider outside trends and long-term impacts.
- 1.3 Continue to assertively pursue federal and state grants, private donations through the Preservation Foundation and cooperative agreements through private public partnerships, local governments, open lands organizations and property owners for projects that are already identified as District needs.

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

- 2.1 Establish components for the framework of a long-range plan that integrates operations, land use, ecosystems services, and public access projects. This will be used to guide sustainable development and management of new and existing preserves.
- 2.2 Continue to analyze and prioritize rehabilitation and redevelopment opportunities of preserves in which infrastructure is nearing the end of useful life and where use patterns have changed over time, with the intent to reduce underutilized impervious surfaces, eliminate adverse impacts to natural resources, reduce long term operational expenses and provide improved recreational experiences.
- 2.3 Utilize a consistent process to provide accurate cost estimates for major projects included in the 10-year Capital Improvement Plan and 10-year rolling financial plan.
- 2.4 Analyze and minimize long-term operating, maintenance and management costs of proposed projects, existing sites, facilities and infrastructure.
- 2.5 Seek outside funding opportunities or other cooperative partnerships for planning, restoration and improvement projects that have been identified as District needs when benefits to the District exceed costs of coordinating such partnerships.
- 2.6 Make data driven decisions that prioritize investments for the appropriate level of public access and precision conservation efforts.
- 2.7 Continue with Phase I implementation of the approved Lakewood Master Plan.

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- 2.8 Complete the design development and site plan documents for a new environmental education facility at Edward L. Ryerson Conservation Area. Implement project as funding becomes available.

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

- 3.1 Maintain and improve existing developed preserves, trails and facilities to the highest level of standards expected by preserve visitors.
- 3.2 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.
- 3.3 Provide funding for annual repaving program for roads and parking lots, while closely analyzing the need and level of use before deciding to replace, reduce or remove existing paved roadways and parking lots.
- 3.4 Continue to maintain a repair and replacement program for the District's entire infrastructure.

4. Provide necessary support facilities.

- 4.1 Maintain high standards of cleanliness and safety at all preserves and facilities for Lake County's population to use and enjoy.
- 4.2 Properly restore and manage our natural areas and wildlife habitats.
- 4.3 Provide efficient and effective work spaces and support facilities for District Commissioners and employees.

5. Execute facility assessment program.

- 5.1 Based on an analysis of District 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 uses, compare long-term costs and benefits of conversion to those of constructing new facilities designed specifically to meet those needs. Identify funding sources for renovation and ongoing operation and maintenance costs of any facilities to be retained.
- 5.2 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 and or provide non-tax revenue growth.
- 5.3 Continue to assess buildings to determine if they have historical significance and a fiscally responsible public benefit to restoring or preserving them. Continue to identify unneeded and underutilized structures for salvage and removal.

6. Identify sources of non-tax revenue such as, corporate sponsorships, grants, and donations through the Preservation Foundation and cost management strategies to offset costs of providing programs and services and operating and maintaining facilities and equipment.

7. Continue to assess the historical collections and related systems including objects, archives, and sites in an effort to further refine the focus of the collection on the significant natural and cultural history of Lake County.

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8. *Deliver prompt, responsive, quality public safety services.*
9. *Continue to enhance non-tax revenues through promotion of District's golf courses and other revenue-generating facilities.*
10. *Design new or renovated facilities for future energy efficiency and environmental sustainability.*
 - 10.1 Continue to do audits or assessments, including cost recovery analysis for District buildings to identify potential energy efficiency projects.
 - 10.2 Propose energy efficiency projects for inclusion in the 10-Year Capital Improvement Plan.
 - 10.3 Continue to follow Green Fleet Policy.
 - 10.4 Implement components of a plan to reduce the District's risk exposure and incident rate.
11. *Enhance other digital capabilities and incorporate emerging technologies that automate and support core functions and create internal efficiencies*

Conservation

1. *Protect Ecological Habitat*

- 1.1 Focus restoration and preservation activities on sites that are home to endangered, threatened and rare species, have been identified as Illinois Natural Areas Inventory sites, or that contain large complexes or high quality natural resources identified in the Green Infrastructure Model and Strategy (GIMS) that will provide enhanced habitat for greater diversity and populations of animals and plants.
- 1.2 Based on the District's ecological data, implement precision conservation for restoration efforts focusing on ecological complexes, large habitats and priority species

2. *Preserve Land and Water Resources*

- 2.1 Continue to preserve Lake County's natural heritage by maintaining and enhancing the ecological integrity of the county's lands and waterways that provide ecological services to the residents of Lake County.
- 2.2 Continue prioritization and implementation on action steps identified in the GIMS. Focusing on evaluating carbon sequestration and ecosystem services, increasing the urban canopy and recovering priority species.
- 2.3 Focus on aquatic systems by continuing collaboration and reprioritizing existing staff resources to enhance the quality of our rivers, streams and lakes.

3. *Protect, Preserve and Restore Oak Ecosystems*

- 3.1 Continue to implement the Chicago Wilderness Oak Ecosystem Recovery Plan by collaborating with The Morton Arboretum's Chicago Regional Tree Initiative and other partners.
- 3.2 Continue implementing partnerships to remove European buckthorn from oak ecosystems throughout Lake County.
- 3.3 Identify and prioritize existing preserves and potential land acquisition that would support a 1,000-acre oak woodland ecosystem.

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- 3.4 Increase the natural and urban tree canopy by planting native trees and shrubs in both natural and day-use areas to achieve the goal of a 4% increase by 2025.
- 3.5 Continue implementation of the Southern Des Plaines River Woodland Habitat Restoration Project.

4. *Large Scale Land Management*

- 4.1 Identify and develop preservation options to protect large tracts of land appropriate for permanent protection based on the GIMS.
- 4.2 Continue to work with partners to implement four 10,000 acre complexes identified in the GIMS, which will result in providing large-scale habitats for woodland, grassland and wetland species.

5. *Reduce Hydrological Impacts*

- 5.1 Preserve land along streams, rivers, lakes and wetlands to give stormwaters a place to go, to reduce flood damage and improve water quality, as available land acquisition funds and outside funding sources permit.
- 5.2 Collaborate with the U.S. Army Corps of Engineers to implement a Section 206 Aquatic Ecosystem Restoration Program at Dutch Gap Forest Preserve to restore wetland and prairie communities in the Upper Des Plaines River Watershed.
- 5.3 Continue collaboration with the Lake County Stormwater Management Commission on watershed planning efforts with the Des Plaines River Watershed Workgroup, and the North Branch Watershed Workgroup to develop and implement resilient stormwater protection practices, improve water quality and supply, encourage the utilization of green infrastructure and implement place-based resolutions for stormwater impacts.
- 5.4 Right size supporting infrastructure to reduce the Districts impervious surface wherever possible to minimize water runoff.

6. *Protect Forest Preserve Holdings*

- 6.1 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 healthy landscapes for natural habitats, enhanced biodiversity, and protection of rare threatened and endangered species.*

- 7.1 Develop measurable restoration and adaptive management goals for ecological complexes, strategic habitat conservation areas, enhancement areas, rare native communities, core preserves and other areas in and surrounding Forest Preserve holdings and establish metrics for assessment of progress towards those goals based on data in the District's database.
- 7.2 Restore and manage large, un-fragmented blocks of natural habitat, and manage greenways to provide connecting corridors between core preserves for native species and natural communities.
- 7.3 Continue to foster and expand a strong volunteer land stewardship program that engages residents of Lake County in the restoration, management, and monitoring of the county's land and water resources. Document the value to the District on an annual basis.

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- 7.4 Conserve and improve ecosystem services including, biodiversity, wildlife habitat, air quality, water quality, stormwater reduction, climate resiliency and other public benefits that natural lands and waters provide in Lake County and the surrounding region.
- 7.5 Design and manage green infrastructure within public use areas to utilize native species and to provide buffer zones for natural habitat areas.
- 7.6 Remove and control invasive species. Increase efforts to prevent and manage plant diseases and invasive pests.
- 7.7 Evaluate proposed and existing habitat restoration projects to assess level of on-going land management work and funding required to properly maintain resilient restoration areas.
- 7.8 Continue to conduct native species research and management, to make data driven decisions about wildlife habitat restoration efforts, to manage wild and domestic nuisance animal populations, and to guide efforts for the protection and re-introduction of rare, threatened and endangered plant and animal populations.
- 7.9 Use 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 adaptive management of such lands.
- 7.10 Explore viable alternatives including regenerative farming to improve row crop farming as an interim land management tool to store carbon, reduce erosion and enhance soil quality.

Communication, Education and Outreach

- 1. *Operate educational, cultural, historical and outdoor recreation programs and services in an environmentally and fiscally responsible manner.*
 - 1.1 Conduct ongoing evaluation of public programs to ensure that the fee recovery/subsidy level complies with the guidelines adopted by the Finance Committee.
 - 1.2 Offer innovative accessible resource-based education programs, special events, exhibits and related services about Lake County's nature, history and culture.
- 2. *Analyze public opinion research, participation trends, market demands and alternative providers, and use analysis to create, adjust and implement existing and new education, programs, facilities and services.*
 - 2.1 Assess the feasibility of expanding successful offerings and discontinuing less successful offerings.
 - 2.2 Evaluate current and potential education, activities to ensure they relate to the mission and strategic plan of the District.
- 3. *Improve public understanding of and support for the District's natural resource management efforts*
 - 3.1 Evaluate existing programs, exhibits and information services about habitat restoration and related issues to ensure the District's ability to maintain them to acceptable standards.
 - 3.2 Continue support for adult and youth conservation stewardship activities.

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3.3 Continue public information regarding nuisance and wildlife management efforts.

3.4 Promote value of healthy landscapes to protect and restore ecological habitats and services.

4. *Enhance public safety visibility through public programs, publications and other forms of outreach.*

4.1 Continue to promote visitor and community engagement in protecting District resources and to encourage voluntary compliance with District rules and regulations.

4.2 Maintain strong cooperative relationships with other law enforcement, first responder, and emergency management agencies and groups in Lake County.

4.3 Patrol, inspect and delineate District boundaries in order to identify, remove and prevent property encroachments.

5. *Foster a 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 consistent with brand and strategic plan priorities.*

5.1. Promote visitor and community engagement using proven communication methods and tools. Solicit user feedback and analyze statistics to make data-driven decisions and to better understand how to engage the community in ways that will promote use and support.

5.2. Monitor and maintain a unified and consistent brand identity.

5.3. Determine the most efficient use and balance of public affairs resources to allow focus on strategic plan priorities.

5.4. Broaden conversations with diverse audiences who may not know about their Lake County Forest Preserves or the Preservation Foundation, and motivate them to actively use their preserves, participate in programs, or become a volunteer or donor.

5.5. 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 and on how their contributions can help extend and accelerate the work of the District.

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

6.1. Expand communications that promote our forest preserves as a fitness and recreation destination for physical and mental wellness.

6.2. Expand *Horizons* magazine distribution to increase public awareness of educational programs, preserve amenities, natural resources, rental facilities, recreational opportunities, and the Preservation Foundation; align editorial content with brand and strategic plan priorities.

6.3. Support an integrated marketing campaign effort using print, digital and grassroots to help launch the endowment and raise awareness of the Preservation Foundation.

6.4. Use publications, media outreach efforts, digital marketing tools, and the District's centralized social media platforms to drive traffic to the District's public website, increase revenue from ecommerce sales, user fees and donations, and expand mail/email list subscribers.

2022 STRATEGIC ACTION PLAN

- 6.5. Follow and assess communication trends and incorporate new technologies to enhance existing marketing, advertising and promotional capabilities. Continue analyzing communication methods and promotional tools to make the most effective use of each and to create a balance of messaging formats.
- 6.6. Train board members, staff and volunteers to be brand ambassadors so every public interaction is a beneficial one; equip them to deliver consistent messages when interacting with the public.
7. *Assess the needs of Lake County schools and its teachers and revise or develop programs that will fill need and foster future generations of stewards, users and supporters.*

Public Access and Connections

1. *Provide opportunities for Lake County residents to participate in healthy, outdoor recreation activities in the natural settings of our forest preserves.*
 - 1.1 Monitor existing uses and encourage and allow compatible public use in a manner that is safe for visitors, protects natural resources, supports strategic plan priorities, and promotes an active healthy lifestyle for residents of Lake County and all preserve visitors.
 - 1.2 Continue to implement the District's ADA Transition Plan based on available funding, identified priorities and compliance standards.
2. *Provide Trails, Greenways, Scenic Vistas, Open Spaces, River and Lake Access*
 - 2.1 Complete construction of sections of the District's regional trail system that are funded in the CIP and plan and prepare future trail sections for implementation when funding is available. Evaluate opportunities to include underserved and economically challenged areas of the county into the District's regional trail system.
 - 2.2 Where appropriate, provide public access to inland lakes, rivers and streams.
 - 2.3 Preserve, where appropriate, remaining undeveloped lakefront and riparian land.
 - 2.4 Continue to work with partners to plan and implement the county's network of regional trails and greenways.
 - 2.5 Continue to manage the Des Plaines River Water Trail by, clearing logs and debris, maintaining canoe/kayak launches and actively supporting the volunteer River Stewards program.
 - 2.6 Analyze and review the District-wide wayfinding trail system and develop design plans, procedures and standards for future signage. Begin implementation of the new system based on identified priorities. This includes the Des Plaines River Trail and the Millennium Trail signage.
 - 2.7 Continue to maintain and improve the District's on-line interactive trail map and expand use of Geographic Information System (GIS) capabilities to provide additional real-time information to the public and to create internal efficiencies.
 - 2.8 Continue to monitor and improve the District's internal project notification system and develop adjustments to the system so it can be shared with the general public through online communications.

2022 STRATEGIC ACTION PLAN

3. *Analyze opportunities to open new preserves, trails and facilities.*

- 3.1 Analyze long-term operating and maintenance costs, determine cost saving measures, and strategic plan priorities and identify corresponding additional non-tax revenues and/or expense reductions, when planning, adding, opening or expanding facilities.
- 3.2 Provide initial public access to undeveloped sites when adequate operations, maintenance and public safety funding is identified and as approved in the 10-Year Capital Improvement Plan.
- 3.3 Provide convenient and equitable public access throughout Lake County to basic Forest Preserve facilities, such as trails, shelters, fishing access and children's play areas.
- 3.4 Study the opportunities for local and neighborhood trail connections, especially as potential alternatives to existing or proposed trailhead parking lots. Consider connecting to and partnering with neighboring public property owners to increase utilization of their existing parking lots to expand access to forest preserves trails. Always evaluate potential alternatives to proposed parking lot improvements.

4. *Create New Open Space*

- 4.1 Where feasible, research and evaluate potential acquisitions in urbanized areas of the county that will create open space for fresh air, natural landscapes, wildlife habitat and recreational opportunities.

Budget Summaries





Lake County Forest Preserves

SUMMARY 2022 Budget

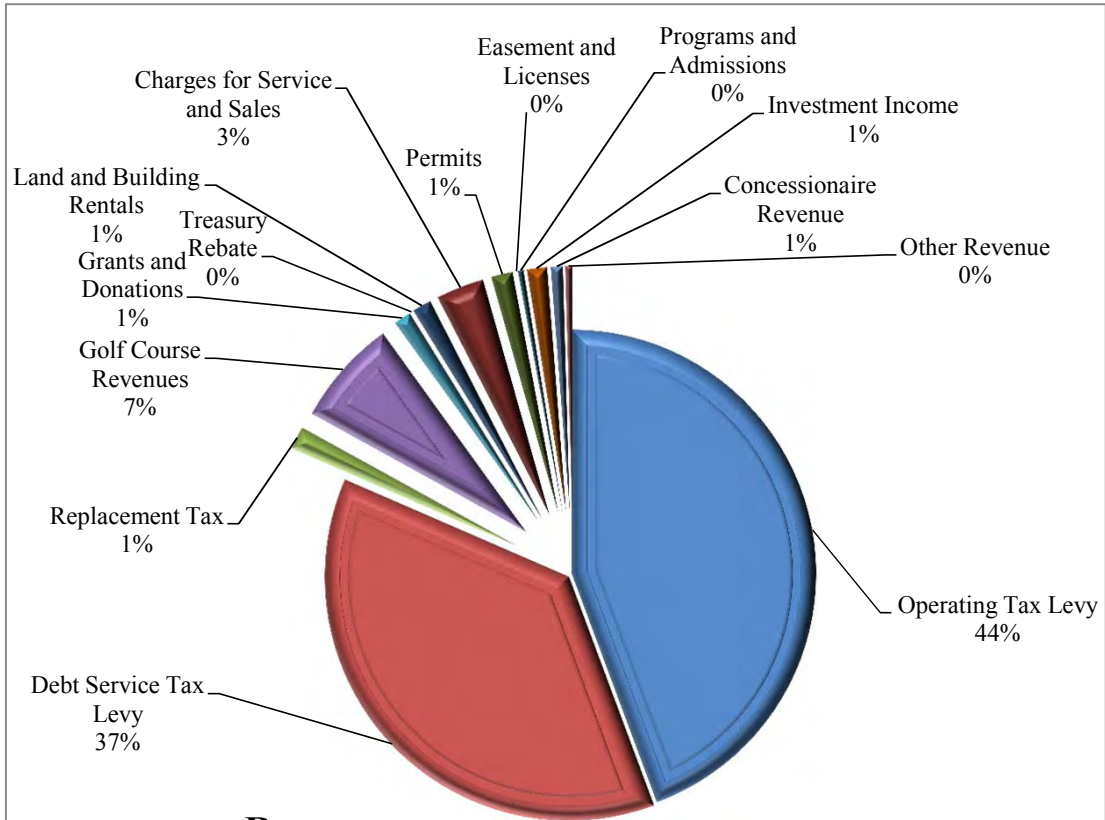
Tax Rate	<i>Actual</i> 2019 Levy: .179	<i>Estimated</i> 2020 Levy: .181	<i>Estimated</i> 2020 Levy: .181	<i>Estimated</i> 2021 Levy: .180
	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimate	FY 2022 Request

Where Revenue Dollars Come From

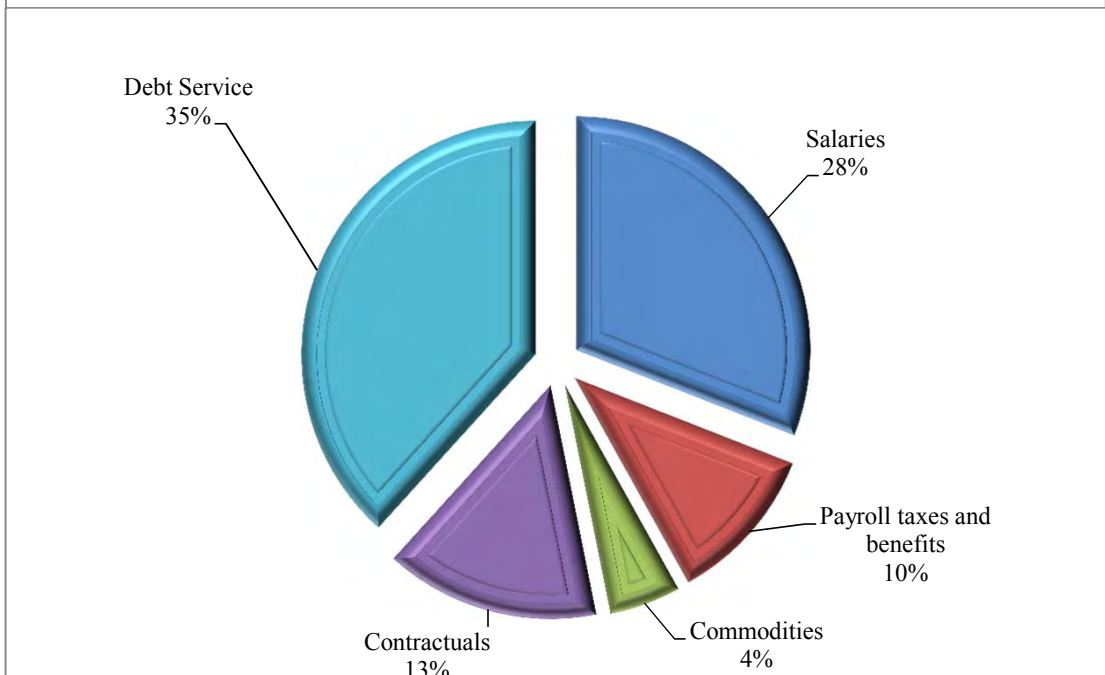
Property Taxes	\$47,817,448	\$49,434,270	\$50,422,494	\$49,066,010
Replacement Tax	1,008,247	800,000	1,200,000	900,000
Golf Course Revenues	4,832,453	4,198,950	4,347,090	4,236,550
Grants and Donations	2,927,501	5,481,869	5,205,400	687,460
Treasury Rebate	1,198,578	1,162,590	467,764	0
Land and Building Rentals	462,313	746,210	639,785	756,960
Charges for Service and Sales	1,342,814	1,697,270	1,850,930	1,901,390
Permits	483,665	609,600	858,500	849,100
Easement and Licenses	53,950	51,090	65,958	41,690
Programs and Admissions	58,186	201,950	142,040	215,650
Investment Income	1,076,793	700,000	1,007,710	795,480
Concessionaire Revenue	44,831	475,000	275,000	475,000
Other Revenue	472,487	326,920	557,640	260,630
Operating Revenues	61,779,267	65,885,719	67,040,311	60,185,920
Bond Proceeds	0	0	66,734,973	0
Planned use of Fund Balance:				
Bond Land & Projects	0	6,797,131	6,182,340	198,504
Other Capital Expenditures	0	13,099,378	9,363,419	3,233,400
Other Funds	0			
Total Revenues	\$61,779,267	\$85,782,228	\$149,321,043	\$63,617,824

How Each Dollar Is Spent

Salaries	\$16,202,870	\$17,568,880	\$16,926,200	\$17,910,750
Payroll taxes and benefits	5,857,498	6,480,995	6,092,520	6,356,710
Commodities	2,205,520	2,662,233	2,654,367	2,847,330
Contractuals	6,677,821	8,399,348	8,858,204	8,590,900
Operating Expenditures	30,943,709	35,111,456	34,531,291	35,705,690
Debt Service	24,699,426	24,169,360	23,003,108	22,157,330
Bond Refunding Payments	0	0	66,232,286	0
Total Operating Expenditures	55,643,135	59,280,816	123,766,685	57,863,020
Capital	4,622,634	26,501,412	25,554,359	5,754,804
Total Expenditures	\$60,265,769	\$85,782,228	\$149,321,043	\$63,617,824



Operating Revenues



Operating Expenditures

DEPARTMENT	Full-Time Position Inventory	Part-Time Position Inventory	Full-Time Equivalent	FUNDING SOURCES					
				General	Audit	Insurance	Grant	Land Development	Enterprise Fund
General District	3.5	0	3.5	3.5	0	0	0	0	0
Community Engagement & Partnerships	13	0	13.0	13	0	0	0	0	0
Finance	9	0	9	8.1	0.9	0	0	0	0
Public Safety	22	25	29.53	29.53	0	0	0	0	0
Education	19.5	9	23.64	23.64	0	0	0	0	0
Operations and Infrastructure	54	24	63.71	57.71	0	0	0	6	0
Revenue Facilities	14	211	65.71	13.76	0	0	0	0	51.95
Planning and Land Preservation	9	2	10.2	0	0	0	0	10.2	0
Natural Resources	26	51	33.71	0	0	0	5.42	28.29	0
Administration	16	0	16	14.12	0	1.88	0	0	0
TOTAL	186.00	322.00	268.00	163.36	0.90	1.88	5.42	44.49	51.95

2021 Budget

DEPARTMENT	Full-Time Position Inventory	Part-Time Position Inventory	Full-Time Equivalent	FUNDING SOURCES					
				General	Audit	Insurance	Grant	Land Development	Enterprise Fund
General District	3.5	0	3.5	3.5	0	0	0	0	0
Public Affairs and Development	11	1	11.5	11.5	0	0	0	0	0
Finance	9	0	9	8.1	0.9	0	0	0	0
Public Safety	22	25	29.53	29.53	0	0	0	0	0
Education	19.5	9	23.05	23.05	0	0	0	0	0
Operations and Infrastructure	54	24	63.71	57.71	0	0	0.00	6.00	0
Revenue Facilities	15	203	64.98	12.45	0	0	0	0	52.53
Planning and Land Preservation	9	2	10.2	0	0	0	0	10.2	0
Natural Resources	26	51	33.71	0	0	0	5.42	28.29	0
Administration	16	0	16	14.12	0	1.88	0	0	0
TOTAL	185.00	315.00	265.18	159.96	0.90	1.88	5.42	44.49	52.53

2020 Budget

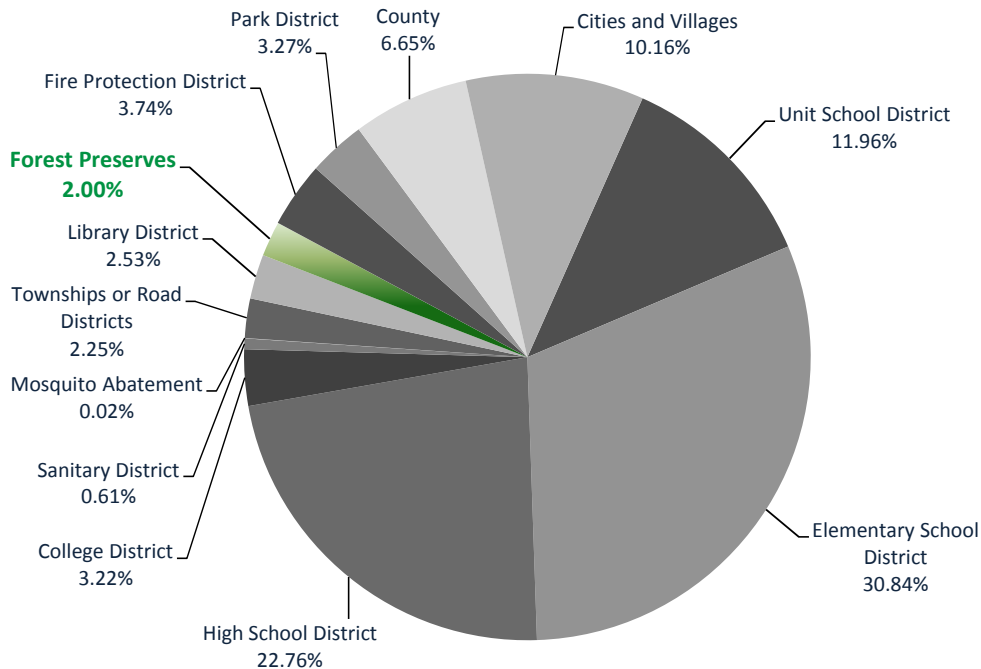
DEPARTMENT	Full-Time Position Inventory	Part-Time Position Inventory	Full-Time Equivalent	FUNDING SOURCES					
				General	Audit	Insurance	Grant	Land Development	Enterprise Fund
General District	3.5	0	3.5	3.5	0	0	0	0	0
Public Affairs and Development	11	1	11.5	11.5	0	0	0	0	0
Finance	9	0	9	8.1	0.9	0	0	0	0
Public Safety	22	25	29.53	29.53	0	0	0	0	0
Education	18.5	11	24.35	24.35	0	0	0	0	0
Operations and Infrastructure	53	24	62.71	56.71	0	0	0.00	6.00	0
Revenue Facilities	16	205	66.63	15.68	0	0	0	0	50.95
Planning and Land Preservation	9	2	10.2	0	0	0	0	10.2	0
Natural Resources	26	51	33.71	0	0	0	5.42	28.29	0
Administration	16	0	16	14.12	0	1.88	0	0	0
TOTAL	184.00	319.00	267.13	163.49	0.90	1.88	5.42	44.49	50.95

See Glossary for definition of FTE - Full-time Equivalent.

LAKE COUNTY FOREST PRESERVE DISTRICT
Estimated Tax Rates and Tax Extensions for 2021 Levy Year
Compared to 2019 and 2020

<i>FUND</i>	2019	2020	<i>Estimated 2021</i>	<i>Increase (Decrease)</i>
<i>Comparative Tax Rates (Per \$100 of Equalized Assessed Valuation)</i>				
General Corporate	0.055115	0.056684	0.058303	0.001619
Liability Insurance	0.005568	0.004651	0.005484	0.001833
Land Development Levy	0.023160	0.023635	0.024068	0.000433
Audit	0.000574	0.000728	0.000716	(0.000012)
Retirement Fund - IMRF/FICA	0.009159	0.010657	0.009494	(0.001163)
Subtotal	0.093576	0.096355	0.098065	0.001710
Debt Service	0.086193	0.085463	0.082307	(0.003156)
Total Tax Rates	0.179769	0.181818	0.180372	(0.001446)
<i>Comparative Tax Extensions</i>				
General Corporate	\$15,016,850	\$15,412,029	\$15,870,000	\$457,971
Liability Insurance	1,517,079	1,264,578	1,491,070	226,492
Land Development Levy	6,310,265	6,426,210	6,550,000	123,790
Audit	156,394	197,939	194,680	(3,259)
Retirement Fund - IMRF/FICA	2,495,497	2,897,573	2,581,370	(316,203)
Subtotal	25,496,085	26,198,329	26,687,120	488,791
Debt Service	23,484,484	23,236,861	22,378,890	(857,971)
Total Tax Extensions	\$48,980,569	\$49,435,190	\$49,066,010	(\$369,180)

PROPERTY TAXES - FOREST PRESERVE RECEIVES 2.00%

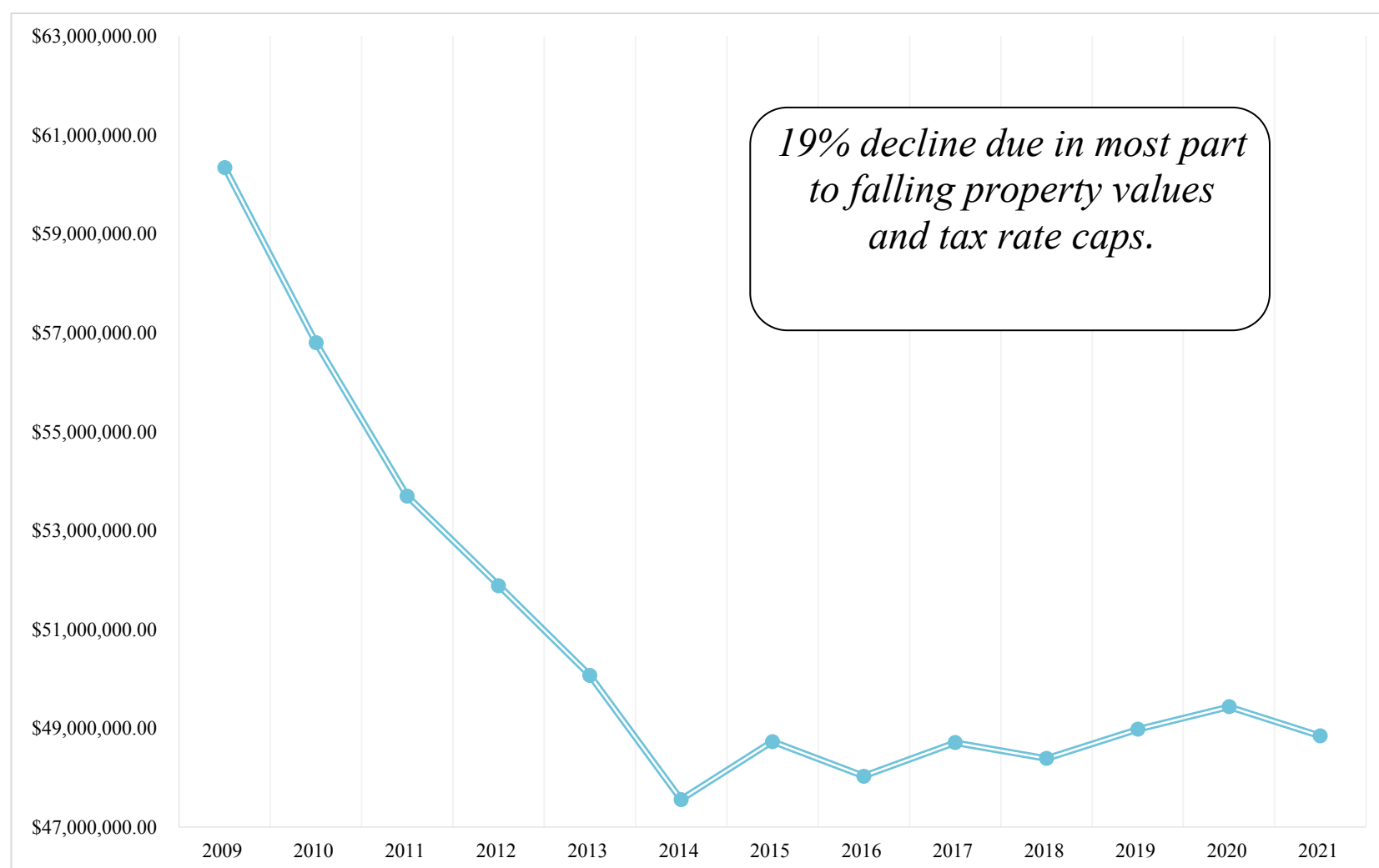


**Fund Balance Summary
For Fiscal Year Ending December 31, 2022**

Fund	Estimated Fund			Operating Budget FY 2022	Capital Budget FY 2022	Estimated Fund Balance 12/31/2022	Board Policy Fund Balance Goal 12/31/22
	Balance 12/31/2021	Revenues FY 2022	Transfers FY 2022				
General Corporate	\$23,005,284	\$20,119,750	(\$200,000)	\$19,486,380	\$1,796,616	\$21,642,038	\$9,743,190
Insurance	2,299,407	1,518,170	0	1,421,650	100,000	2,295,927	1,000,000
Audit	140,664	196,180	0	194,550	0	142,294	N/A
Retirement - IMRF/FICA	1,353,837	2,583,070	0	2,602,900	0	1,334,007	N/A
Land Development Levy	7,187,991	7,033,650	0	6,798,200	1,263,000	6,160,441	2,379,370
Forfeiture Fund	19,052	70	0	0	0	19,122	N/A
Wetlands Management Fund	136,334	4,000	0	0	0	140,334	N/A
Fort Sheridan Cemetery Fund	283,419	500	0	22,350	0	261,569	N/A
Farmland Management Fund	296,455	366,080	0	524,300	0	138,235	N/A
Tree Replacement Fund	131,881	400	0	0	49,984	82,297	N/A
Donations and Grants	604,043	302,460	0	175,810	125,000	605,693	N/A
Debt Service	2,700,599	22,384,590	0	22,160,690	0	2,924,499	N/A
Land Acquisition	0	0	0	0	0	0	N/A
Easements & Special Projects	820,835	60,000	0	10,000	0	870,835	N/A
Land Preparation	1,149,577	28,900	0	150,000	0	1,028,477	N/A
Development Bond & Capital Projects	456,412	9,200	0	0	207,704	257,908	N/A
Capital Facilities Improvement	2,312,566	45,000	200,000	0	1,100,000	1,457,566	N/A
Enterprise	18,352,551	4,283,750	0	4,168,040	646,500	17,821,761	1,458,814
Vehicle Replacement	3,620,448	576,170	0	0	150,000	4,046,618	N/A
Information Technology Replacement	1,745,306	301,650	0	148,150	123,000	1,775,806	N/A
Equipment Replacement	2,583,777	372,330	0	0	193,000	2,763,107	N/A
TOTAL	\$69,200,437	\$60,185,920	\$0	\$57,863,020	\$5,754,804	\$65,768,533	

Total FY 2022 Budget \$63,617,824

Historical Total Tax Extensions



Fund Balance Summary

For Fiscal Year Ending December 31, 2022 Review of Changes 10% or More

Land Development Levy Fund (-14.3%) - The Land Development Levy Fund pays for restoration, improvement, and development of existing preserves. The Operations Department along with the Natural Resources 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 Ten-Year Capital Improvement Plan. The reduction in fund balance is from planned capital improvements from the 10 year CIP. This was planned to bring the fund closer to its' reserve policy. Our current fund balance policy calls for a reserve of 35% of the operating expense budget.

Farmland Management Fund (-53.4%) - The nature and purpose of this fund is to restore and manage farmland that is in need of restoration efforts to restore them to their historical condition. It is estimated that the District will have 2,027 acres of land in farm licenses which will generate an estimated \$343,080 in annual fees. This year the District is planning large invasive species treatments and drain tile surveys that are drawing down the fund balance. There is no required minimum fund balance.

Tree Replacement Fund (37.6%) - The nature and purpose of this fund is to collect fees paid to the District for trees removed as part of easement agreements. Proceeds from Illinois Department of Transportation fiscal year 2012 represent tree removal along Milwaukee Avenue. These funds will be spent over the next couple of years for tree planting projects. There is no minimum fund balance requirement.

Land Preparation Fund (-10.5%) - 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 are not 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 are generated from income-producing assets that are already in place on newly acquired sites such as cell towers. During 2019, a building that had a large commercial tenant was demolished and the land restored to its natural state. The rental income from this building provided most of the revenue for this fund. The termination of the rental agreement and the demolition of the building had been planned for several years. The budget expenses for 2022 are much higher than the remaining revenue stream and are causing the fund balance to decline.

Development Bond and Capital Projects Fund (-43.5%) - 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 Ten-Year Capital Improvement Plan. Many projects require multi-year phasing and additional funding through public/private partnerships, donations, grants and other financial options. The decrease in fund balance is a result of funds being spent to develop preserves.

Capital Facilities Improvement Fund (-37.0%) - 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. Each year the General Fund transfers funds into this account to fund future projects. This year the District is expected to spend \$1.1 million to partially fund the construction of a net zero maintenance facility at the Lakewood Forest Preserve along with funding for the Stevenson House master plan. There is no required minimum fund balance.

Vehicle Replacement Fund (+11.8%) - The purpose of this fund is to centralize the provision of certain vehicles within the District and provide a useful means of accounting for such a centralized replacement of vehicles. The number of vehicles being replaced this year is down from previous years. The user fee revenues and interest income for 2022 exceed vehicle replacement cost by an amount that has caused the fund balance to increase by more than 10%.

Lake County Forest Preserve District - General Fund Ten Year Forecast

General Fund Revenues:

	FY 2021 <i>Forecast</i>	FY 2022 <i>Budget</i>	FY 2023 <i>Forecast</i>	FY 2024 <i>Forecast</i>	FY 2025 <i>Forecast</i>	FY 2026 <i>Forecast</i>	FY 2027 <i>Forecast</i>	FY 2028 <i>Forecast</i>	FY 2029 <i>Forecast</i>	FY 2030 <i>Forecast</i>	FY 2031 <i>Forecast</i>
Property Tax	\$ 15,714,930	\$ 15,870,000	\$ 16,476,765	\$ 16,723,917	\$ 17,058,395	\$ 17,399,563	\$ 17,747,554	\$ 18,102,505	\$ 18,464,555	\$ 18,833,846	\$ 19,210,523
Replacement Tax	1,200,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
Other Revenue	2,970,218	3,349,750	3,383,248	3,417,080	3,451,251	3,485,763	3,520,621	3,555,827	3,591,385	3,627,299	3,663,572
Total revenues	19,885,148	20,119,750	20,760,013	21,040,997	21,409,646	21,785,326	22,168,175	22,558,332	22,955,941	23,361,146	23,774,096

Expenses:

Salaries	11,329,680	12,210,770	12,623,867	13,049,768	13,492,470	13,897,240	14,108,278	14,390,440	14,678,250	14,825,030	14,973,280
Benefits	2,188,550	2,453,290	2,526,890	2,678,500	2,839,210	2,995,370	3,109,160	3,280,160	3,460,570	3,650,900	3,851,700
Vacancy Factor	0	-290,000	-350,000	-350,000	-350,000	-350,000	-350,000	-350,000	-350,000	-350,000	-350,000
Commodities	1,146,277	1,299,320	1,284,120	1,293,110	1,302,160	1,311,280	1,320,460	1,329,700	1,339,010	1,348,380	1,357,820
Contractuals	3,712,685	3,813,000	3,733,590	3,759,730	3,786,050	3,812,550	3,839,240	3,866,110	3,893,170	3,920,420	3,947,860
Total Operating Expenses	18,377,192	19,486,380	19,818,467	20,431,108	21,069,890	21,666,440	22,027,138	22,516,410	23,021,000	23,394,730	23,780,660

Revenues less operating expenditures

	\$1,507,956	\$633,370	\$941,546	\$609,888	\$339,756	\$118,886	\$141,037	\$41,922	(\$65,059)	(\$33,584)	(\$6,564)
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Capital Outlay - general	244,300	307,209	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
General Fund Capital Projects/CIP	3,215,845	1,489,407	612,000	1,050,000	1,143,000	1,174,800	1,400,000	1,060,000	1,555,000	903,000	551,090
Debt Service Ops/Public Safety	0	0	0	0	0	0	0	0	0	0	0
Total Capital Expenses	3,460,145	1,796,616	622,000	1,060,000	1,153,000	1,184,800	1,410,000	1,070,000	1,565,000	913,000	561,090

Transfer to Capital Facilities Replacement	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
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Revenues less total expenses

	(\$2,152,189)	(\$1,363,246)	\$119,546	(\$650,112)	(\$1,013,244)	(\$1,265,914)	(\$1,468,963)	(\$1,228,078)	(\$1,830,059)	(\$1,146,584)	(\$767,654)
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Beginning Fund Balance	25,157,472	23,005,284	21,642,038	21,761,584	21,111,472	20,098,227	18,832,314	17,363,351	16,135,274	14,305,214	13,158,630
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Projected Ending Fund Balance	\$23,005,284	\$21,642,038	\$21,761,584	\$21,111,472	\$20,098,227	\$18,832,314	\$17,363,351	\$16,135,274	\$14,305,214	\$13,158,630	\$12,390,976
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**LAKE COUNTY FOREST PRESERVES
2022
Budget Summary By Major Fund**

	General Corporate <i>(including Audit, Insurance, Wetlands and Fort Sheridan Cemetery Funds)</i>			Land Development Levy			Debt Service		
	Actual 2020	Estimate 2021	Budget 2022	Actual 2020	Estimate 2021	Budget 2022	Actual 2020	Estimate 2021	Budget 2022
Revenues									
Property taxes	\$16,349,601	\$17,210,640	\$17,555,750	\$6,149,549	\$6,553,540	\$6,550,000	\$22,886,359	\$23,710,934	\$22,378,890
Replacement taxes	1,008,247	1,200,000	900,000	0	0	0	0	0	0
Golf course revenues	0	0	0	0	0	0	0	0	0
Grants and donations	1,072,904	77,935	34,000	926,466	3,333,410	352,650	0	0	0
Treasury rebate	0	0	0	0	0	0	1,198,578	467,764	0
Land and building rental	99,520	202,375	383,880	0	0	0	0	0	0
Charges for services and sales	337,984	785,560	804,700	0	0	0	0	0	0
Permit fees	483,665	858,500	849,100	0	0	0	0	0	0
Easements and licenses	36,564	37,068	27,800	0	0	0	0	0	0
Program and admission fees	58,186	142,040	215,650	0	0	0	0	0	0
Investment income	453,797	503,800	431,600	201,283	191,000	130,000	41,525	14,510	5,700
Concessionaire revenue	44,831	275,000	475,000	0	0	0	0	0	0
Other revenue	257,417	247,050	161,120	31,650	6,000	1,000	0	0	0
Total Revenues	20,202,716	21,539,968	21,838,600	7,308,948	10,083,950	7,033,650	24,126,462	24,193,208	22,384,590
Expenditures									
Personal services	13,339,402	13,801,720	14,730,560	3,951,926	4,072,440	4,301,310	0	0	0
Commodities & contractals	4,765,963	6,019,592	6,394,370	1,932,178	2,236,190	2,496,890	5,034	502,304	3,360
Operating Expenditures	18,105,366	19,821,312	21,124,930	5,884,104	6,308,630	6,798,200	5,034	502,304	3,360
Debt service	0	0	0	0	0	0	24,699,427	89,235,394	22,157,330
Capital expenditures	359,837	3,964,405	1,896,616	1,220,877	7,129,800	1,263,000	0	0	0
Total Expenditures	18,465,203	23,785,716	23,021,546	7,104,981	13,438,430	8,061,200	24,704,461	89,737,698	22,160,690
Bond proceeds	0	0	0	0	0	0	0	66,734,973	0
Transfers in	0	0	0	963,110	0	0	0	0	0
Transfers out	(200,000)	(200,000)	(200,000)	0	0	0	(1,333,110)	0	0
Other financing sources (uses)	(200,000)	(200,000)	(200,000)	963,110	0	0	(1,333,110)	66,734,973	0
Total Expenditures and other financing sources (uses)	18,665,203	23,985,716	23,221,546	6,141,870	13,438,430	8,061,200	26,037,571	23,002,725	22,160,690
Net Increase(Decrease) in Fund Balance	1,537,513	(2,445,748)	(1,382,946)	1,167,078	(3,354,480)	(1,027,550)	(1,911,109)	1,190,483	223,900
Beginning Fund Balance	26,773,343	28,310,856	25,865,108	9,375,393	10,542,471	7,187,991	3,421,225	1,510,116	2,700,599
Ending Fund Balance	\$28,310,856	\$25,865,108	\$24,482,162	\$10,542,471	\$7,187,991	\$6,160,441	\$1,510,116	\$2,700,599	\$2,924,499
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
2022
Budget Summary By Major Fund**

Land Acquisition			Development Projects			Other Governmental Funds			Total Governmental Funds		
Actual 2020	Estimate 2021	Budget 2022	Actual 2020	Estimate 2021	Budget 2022	Actual 2020	Estimate 2021	Budget 2022	Actual 2020	Estimate 2021	Budget 2022
\$0	\$0	\$0	\$0	\$0	\$0	\$2,431,940	\$2,947,380	\$2,581,370	\$47,817,449	\$50,422,494	\$49,066,010
0	0	0	0	0	0	0	0	0	1,008,247	1,200,000	900,000
0	0	0	0	0	0	0	0	0	0	0	0
0	362,000	0	0	657,147	0	900,858	773,578	300,810	2,900,228	5,204,070	687,460
0	0	0	0	0	0	0	0	0	1,198,578	467,764	0
0	0	0	0	0	0	360,869	436,410	343,080	460,389	638,785	726,960
0	0	0	0	0	0	0	0	0	337,984	785,560	804,700
0	0	0	0	0	0	0	0	0	483,665	858,500	849,100
0	0	0	0	0	0	17,386	28,890	13,890	53,950	65,958	41,690
0	0	0	0	0	0	0	0	0	58,186	142,040	215,650
4,696	0	0	107,439	59,200	54,200	126,423	114,110	79,530	935,163	882,620	701,030
0	0	0	0	0	0	0	0	0	44,831	275,000	475,000
0	0	0	0	0	0	21,046	72,170	22,300	310,113	325,220	184,420
4,696	362,000	0	107,439	716,347	54,200	3,858,522	4,372,538	3,340,980	55,608,783	61,268,011	54,652,020
0	0	0	0	0	0	2,759,699	2,901,290	2,772,710	20,051,027	20,775,450	21,804,580
587	0	0	0	0	0	474,191	940,528	690,300	7,177,953	9,698,614	9,584,920
587	0	0	0	0	0	3,233,890	3,841,818	3,463,010	27,228,981	30,474,064	31,389,500
0	0	0	0	0	0	0	0	0	24,699,427	89,235,394	22,157,330
1,794,623	72,020	0	832,959	7,932,170	1,307,704	404,152	4,562,404	174,984	4,612,448	23,660,799	4,642,304
1,795,210	72,020	0	832,959	7,932,170	1,307,704	3,638,042	8,404,223	3,637,994	56,540,856	143,370,256	58,189,134
0	0	0	0	0	0	0	0	0	0	66,734,973	0
0	0	0	200,000	200,000	200,000	370,000	0	0	1,533,110	200,000	200,000
0	0	0	0	0	0	0	0	0	(1,533,110)	(200,000)	(200,000)
0	0	0	200,000	200,000	200,000	370,000	0	0	0	66,734,973	0
1,795,210	72,020	0	632,959	7,732,170	1,107,704	3,268,042	8,404,223	3,637,994	56,540,856	76,635,283	58,189,134
(1,790,514)	289,980	0	(525,520)	(7,015,823)	(1,053,504)	590,480	(4,031,685)	(297,014)	(932,073)	(15,367,272)	(3,537,114)
1,500,534	(289,980)	0	10,310,321	9,784,801	2,768,978	7,816,884	8,407,364	4,375,679	59,197,700	58,265,627	42,898,355
(\$289,980)	\$0	\$0	\$9,784,801	\$2,768,978	\$1,715,474	\$8,407,364	\$4,375,679	\$4,078,665	\$58,265,627	\$42,898,355	\$39,361,241
-- Land Preservation & Special Projects			-- Planning and Land Preservation			--All Departments					

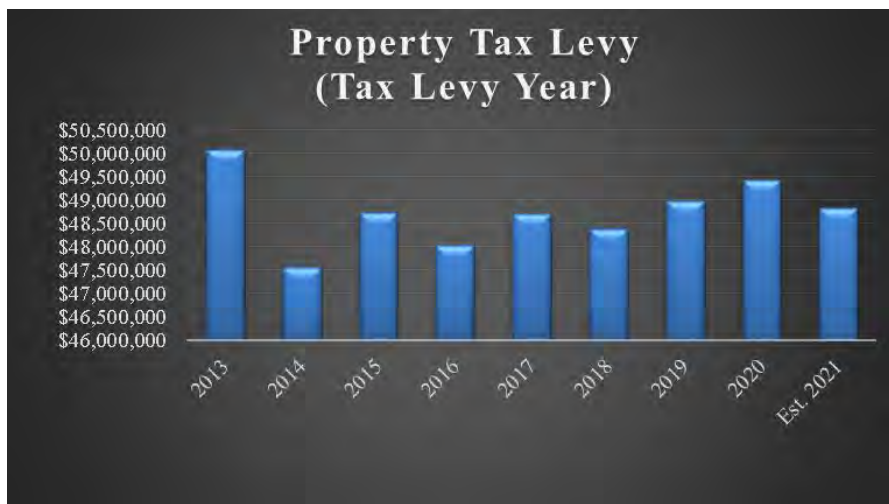
LAKE COUNTY FOREST PRESERVES
Fiscal Year 2022
Budget Summary By Major Fund

	Total Business-Type Funds			Internal Service Funds		
	Golf Course					
	Actual 2020	Estimate 2021	Budget 2022	Actual 2020	Estimate 2021	Budget 2022
Revenues						
Property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Replacement taxes	0	0	0	0	0	0
Golf course revenue	4,832,453	4,347,090	4,236,550	0	0	0
Grants and donations	27,273	0	0	0	0	0
Treasury rebate	0	0	0	0	0	0
Land and building rentals	1,925	1,000	30,000	0	0	0
Charges for service and sales	0	0	0	1,004,830	1,065,370	1,096,690
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	29,387	27,500	17,200	112,244	96,860	77,250
Concessionaire revenue	0	0	0	0	0	0
Other revenue	0	10,080	0	162,375	222,340	76,210
Total Revenues	4,891,038	4,385,670	4,283,750	1,279,449	1,384,570	1,250,150
Expenditures						
Personal services	2,009,341	2,243,270	2,462,880	0	0	0
Commodities & contractals	1,613,934	1,691,860	1,705,160	87,636	120,000	148,150
Debt service	0	0	0	0	0	0
Operating Expenditures	3,623,275	3,935,130	4,168,040	87,636	120,000	148,150
Capital Expenditures	90,662	370,000	646,500	857,597	1,523,560	466,000
Total Expenditures	3,713,937	4,305,130	4,814,540	945,233	1,643,560	614,150
Transfers in(out)	0	0	0	92,948	0	0
Other financing sources (uses)	0	0	0	92,948	0	0
Total Expenditures and other financing sources (uses)	3,713,937	4,305,130	4,814,540	852,285	1,643,560	614,150
Net Increase(Decrease) in Fund Balance	1,177,101	80,540	(530,790)	427,164	(258,990)	636,000
Beginning Fund Balance	17,094,910	18,272,011	18,352,551	7,781,357	8,208,521	7,949,531
Ending Fund Balance	\$18,272,011	\$18,352,551	\$17,821,761	\$8,208,521	\$7,949,531	\$8,585,531

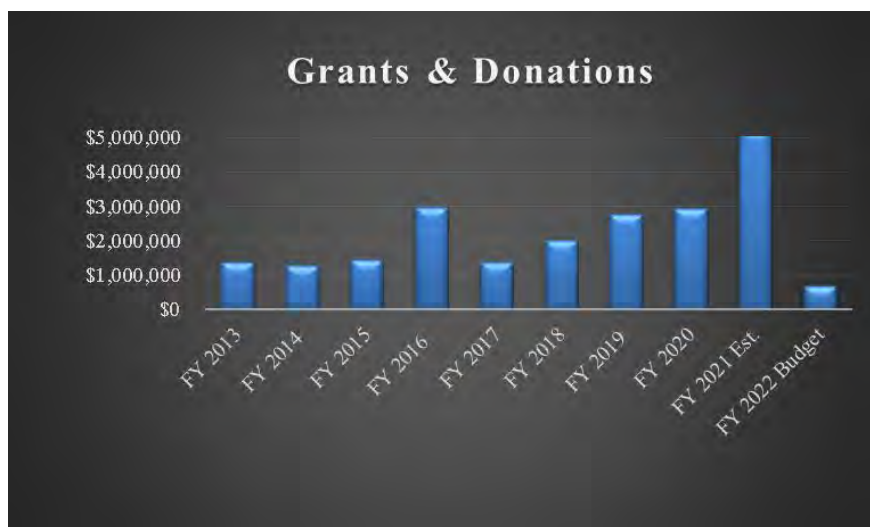
Relationship between departments and financial structure:	- Operations
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MAJOR REVENUE SOURCES (% OF OPERATING REVENUE) AND ASSUMPTIONS

Property Tax Levy (77%) - 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. The Levy becomes an enforceable lien against the property as of January of the levy year. Budgeted revenues for 2022 are estimated to be 0.74% lower than last year. Property values are expected to remain flat this year and are projected to increase by 1.0% for 2022. Future increases after 2022 are expected but will remain low compared to increases prior to 2008. The PTELL tax levy for 2021, payable in 2022, is expected to increase by 2.9% based on current estimates of property values and other factors that are part of the PTELL calculation. This will be offset by a 4.7% decrease in the debt service portion of the tax levy and will produce a net decrease of 0.74%. Below is the tax levy history and projected 2021 levy by year.



Grants and Donations (1%) – 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 2022 Budget reflects amounts for grants and donations that have already been accepted by the District or are anticipated to be received. The summary of the Ten-Year Capital Improvement Program reflects a column indicating grant or donation funding received or in the application process. The decrease for 2022 is attributable to an anticipated donation in 2021 to construct a new education facility.



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. This is the only operating revenue that the District receives from the State. Based on current history the budgeted amount for replacement taxes is expected to increase by 12.5%.



Interest Earnings (1%) - Revenue is realized from temporary placement of funds in certificate of deposits, municipal bonds, 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 decrease from 2021 due to declines in capital project fund balances and interest rate declines from the pandemic’s impact on the economy. 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.



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 which 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. In addition the District also has several banquet facilities that it rents out to the public. Revenues are budgeted at \$756,960, an increase of 1.4%. This increase is the result of increased banquet rental income due to the COVID-19 pandemic restrictions being lifted.

Treasury Rebate (0%) – The District had issued two Build America Bond series and received a treasury rebate from the U.S. Treasury for approximately 35% of the interest costs on the bonds. During 2021 the District refinanced both Build America bonds with a net present savings of over \$10 million for the tax payers of the District. Therefore, after FY2021 the District will no longer receive a Treasury Rebate.

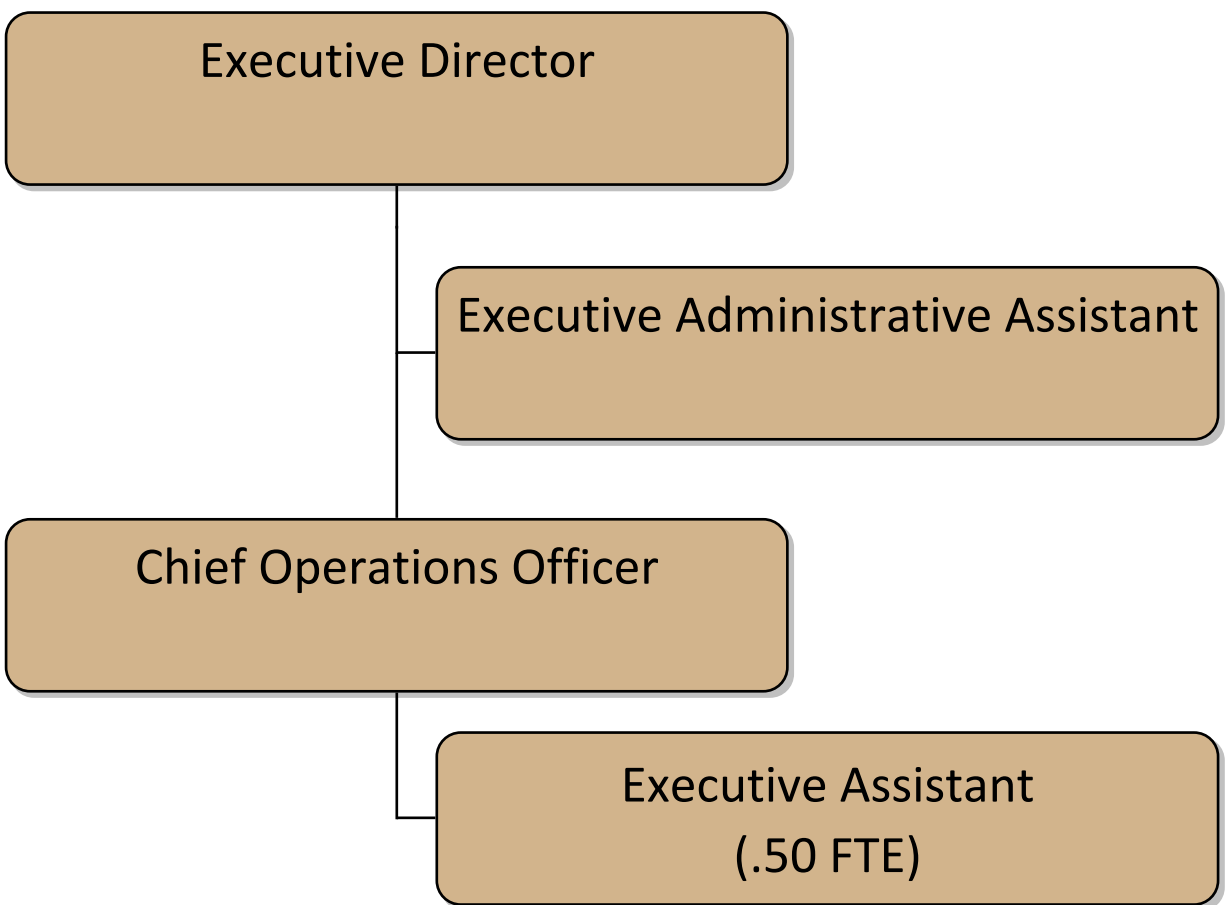
Charges for Services and Sales (3%) – Revenue is realized in the General Fund for marina operations, beer garden revenues, admissions to educational programs, and other recreational activities. Vehicle, Equipment and Information Technology Replacement user fees are also included in this category. The user rate is based on the estimated replacement cost and life cycle of the vehicle or piece of equipment. Revenues are anticipated to increase during 2021 over what was budgeted. The lifting of COVID-19 restrictions have increased revenues much more than was anticipated. The 2022 budget reflects continued demand for activities related to these revenues. Increases to this budget item are from increased revenue at the District’s beer garden and increased demand at the Fox River marina.

Golf Course Revenues (7%) – As one of the very few activities that was allowed to operate during the pandemic Golf Revenues did very well during 2020. From June through August revenues were up 47% over the same time period the previous year. Activity at the golf courses has remained at this higher rate during 2021 and may exceed revenues from 2020. Revenues for the 2022 budget are projected to slightly increase over the conservative budget from 2021. This would be a decrease from what revenues are projected to be at the end of 2021. The district will continue to promote the golf courses while it increases efficiencies to reduce operating expenses.



LAKE COUNTY FOREST PRESERVE DISTRICT
Fiscal Year 2022
Debt Service Summary

	Outstanding Principal <u>12/31/2021</u>	<u>Additions</u>	Principal Payments	Outstanding Principal <u>12/31/2022</u>	Interest Payments
Debt Service Fund (Major Fund)	\$183,795,000	\$0	\$16,095,000	\$167,700,000	\$6,062,318
Totals	\$183,795,000	\$0	\$16,095,000	\$167,700,000	\$6,062,318



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 31,018 acres comprising a regional system of natural, educational, cultural and outdoor recreational resources.

Key Objectives for 2022

- Work with the Board to implement the approved five-year objectives as we continue to follow the 100-Year Vision and Strategic Directions.
- Work with the Diversity Committee of the Board to implement strategies and tactics to improve the diversity and inclusion of District offerings to the public and to increase the diversity of the staff.
- Work closely with the Board and the Preservation Foundation to make significant progress toward the approved \$20M endowment which will provide a permanent funding source for habitat restoration.
- Provide the Board with opportunities for development and teambuilding, focused around countywide and regional strategic issues.
- Continue to review opportunities for developing strategic partnerships that consider and protect the long-term interests of the District.
- Evaluate the feasibility and implement cost-reduction and non-tax revenue enhancement strategies and public, private, and non-profit enterprises and partnerships, consistent with Forest Preserve's 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, implement and monitor the District's State and Federal legislative programs, per direction from the Legislative Committee, specifically focused on legislation that will raise the statutory tax rate maximum allowed by no more than .02% for the General and Land Development tax levies.
- 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.

FULL-TIME EQUIVALENT (FTE)	2018/19	2020	2021	2022
General District	3.5	3.5	3.5	3.5

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, contractuels and capital plus allocated IMRF and FICA costs. Capital costs presented on these tables do not necessarily include the Capital Improvement Plan (CIP).

2021 Budget	2021 Estimate	2022 Request
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Funding Sources

General Corporate Fund Tax Levy	\$2,229,473	\$4,408,735	\$3,421,186
Retirement Fund Tax Levy	108,980	110,200	96,610
Investment Income(General Fund)	287,000	504,000	445,000
Other Revenue	19,000	20,000	19,000
Total Funding	2,644,453	5,042,935	3,981,796

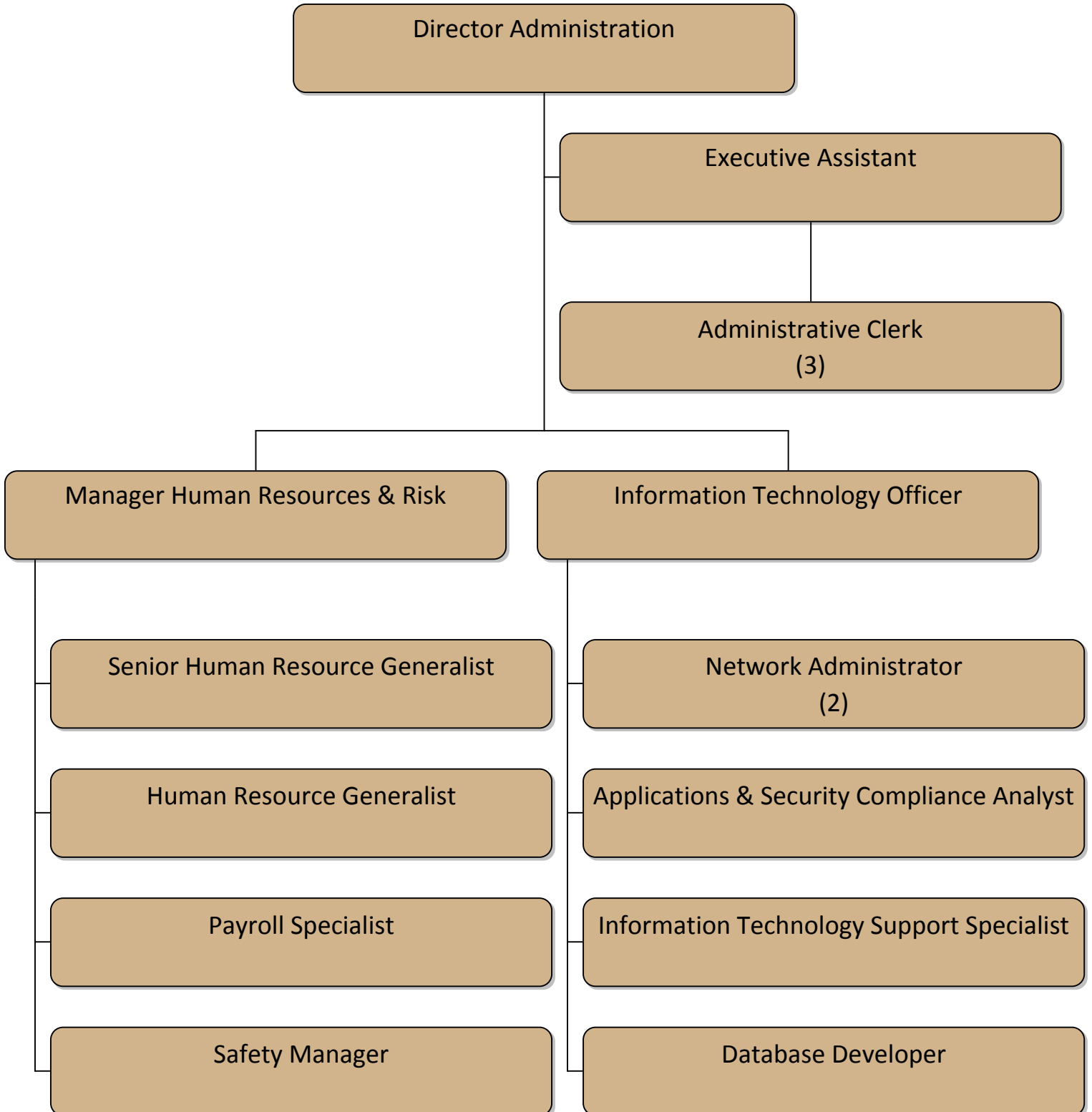
Expenditures

Salaries (3.5 FTE)	617,010	625,200	628,140
Benefits	103,980	106,400	81,750
Payroll taxes and IMRF costs	108,980	110,200	96,610
Commodities	14,750	15,000	14,750
Contractuals	509,577	570,520	458,530
Total Operating Expenses	1,354,297	1,427,320	1,279,780
Capital	1,290,156	3,615,615	2,702,016
Total Expenditures	\$2,644,453	\$5,042,935	\$3,981,796



Budget Request 2022
1000 General Corporate Fund
General District Department

	<u>2018/19</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Estimate</u>	<u>2022</u> <u>Request</u>
Expenditures					
Personnel					
Salaries & Wages	776,952	527,971	528,510	540,100	543,040
Sick Pay Reimbursement	93	(131)	3,500	100	100
Commissioners Salaries	127,500	84,749	85,000	85,000	85,000
Budgeted Salary Adjustment	0	0	(290,000)	0	(290,000)
Health Insurance	162,088	100,499	103,980	106,400	81,750
Total Personnel	1,066,633	713,088	430,990	731,600	419,890
Commodities					
Office Supplies	5,584	2,675	2,400	2,400	2,400
Furniture & Equipment	21	0	300	300	300
Postage	377	260	650	300	650
Operating Supplies	20,299	51,777	11,400	12,000	11,400
Total Commodities	26,281	54,712	14,750	15,000	14,750
Contractuals					
Legal Fees	398,800	345,446	270,000	270,000	270,000
Consulting Fees	181,116	7,936	117,987	168,000	63,000
Printing	1,022	581	1,500	1,000	1,000
Dues & Subscriptions	14,421	10,189	11,190	11,190	11,490
Telephone	2,363	1,448	1,300	1,550	1,550
Vehicle Replacement Charge	7,470	4,980	4,980	4,980	4,980
IT Replacement Charge	15,420	13,330	14,360	14,360	11,650
Legislative Expenses	37,125	25,300	29,600	40,000	36,600
Professional Development	2,622	1,014	3,500	1,860	3,500
Mileage Reimbursement	189	0	800	50	200
Fees to County	41,130	37,029	37,460	37,030	37,460
Miscellaneous Contractuals	152,560	31,121	16,900	20,500	17,100
Total Contractuals	854,238	478,374	509,577	570,520	458,530
Total Operating Expenses	1,947,184	1,246,174	955,317	1,317,120	893,170
Capital					
Improvements to Buildings	(32)	0	188,268	188,268	0
Capital Imprvmnts-Preserves	53,677	128,801	3,327,000	3,215,845	1,600,016
Miscellaneous Capital	2,066	0	2,000	0	2,000
Total Capital	55,711	128,801	3,517,268	3,404,113	1,602,016
Total Expenditures	2,346,411	1,574,975	4,672,585	4,921,233	2,695,186



General Program Statement

The Administration Department effectively provides internal support services to the District through Human Resources Management, Information Technology Services and Risk Management. The Department also provides services to the public and the District through the front desk staff at the General Offices. The department director is also responsible for the duties of the Ethics Officer and American with Disabilities Act Coordinator.

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, employee relations and communication.

Information Technology’s principal tasks include: coordination, implementation and support of information technology use, 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 customer service staff provides District shelter and program reservations, permit registrations, and other customer services to visitors, telephone inquiries, and website users.

Risk Management Services provided by this department are discussed in further detail under the Insurance Fund.

Key Objectives for 2022

- Continue to enhance and expand the District-wide mECO software application. Develop future modules for Land, Seed, and Buckthorn Management.
- Continue to innovate Human Resources processes and benefit offerings to expand the reach of the division and the attraction of the District as an employer of choice.
- Work with hiring manager to automate and streamline the recruitment process with the goal of having all time sensitive temporary positions filled by the start of the season for golf courses, Independence Grove and Fox River Marina.
- Continue to work with the District’s Diversity Committee to develop a mentor program to introduce high school age minority youth to career fields offered at the District.
- Continue to strengthen the District’s network infrastructure, focusing on standardization, documentation and performance enhancement. Add redundancy for business resumption.
- Continue staff and organizational development focusing on Diversity, Equity, and Inclusion.
- Review and modify, if necessary, the District’s compensation philosophy based on market rates and practices.

PERFORMANCE MEASUREMENTS	2018/19 ACTUAL	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED
Employment Applications Received	2,595	1,791	1,800	1,600
IT Help Desk Tickets - Opened/Closed	1,708/1,703	1,314/1,317	1,414/1,418	1,444/1,448

FULL TIME EQUIVALENT (FTE)	2018/19	2020	2021	2022
Administration Department	16	16	16	16



2021 Budget	2021 Estimate	2022 Request
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Funding Sources

General Corporate Fund Tax Levy	\$ 2,053,475	\$1,674,500	\$ 2,076,570
Retirement Fund Tax Levy	251,850	242,470	229,520
Insurance Fund Tax Levy	1,264,460	1,295,000	1,491,070
Investment Income (Insurance & IT Funds)	28,000	56,160	40,850
Other Revenue	2,000	105,310	46,520
IT Improvements Funding	323,460	323,460	285,900
Use of Insurance Fund balance	215,395	215,395	3,480
Total Funding	4,138,640	3,912,295	4,173,910

Expenditures

Salaries (16.00 FTE)	1,333,460	1,284,650	1,370,230
Benefits	278,050	264,080	288,080
Payroll taxes and IMRF costs	251,850	242,470	229,520
Commodities	184,955	172,350	202,370
Contractuals	1,785,935	1,703,445	1,860,710
Total Operating Expenses	3,834,250	3,666,995	3,950,910
Capital	304,390	245,300	223,000
Total Expenditures	\$4,138,640	\$3,912,295	\$4,173,910



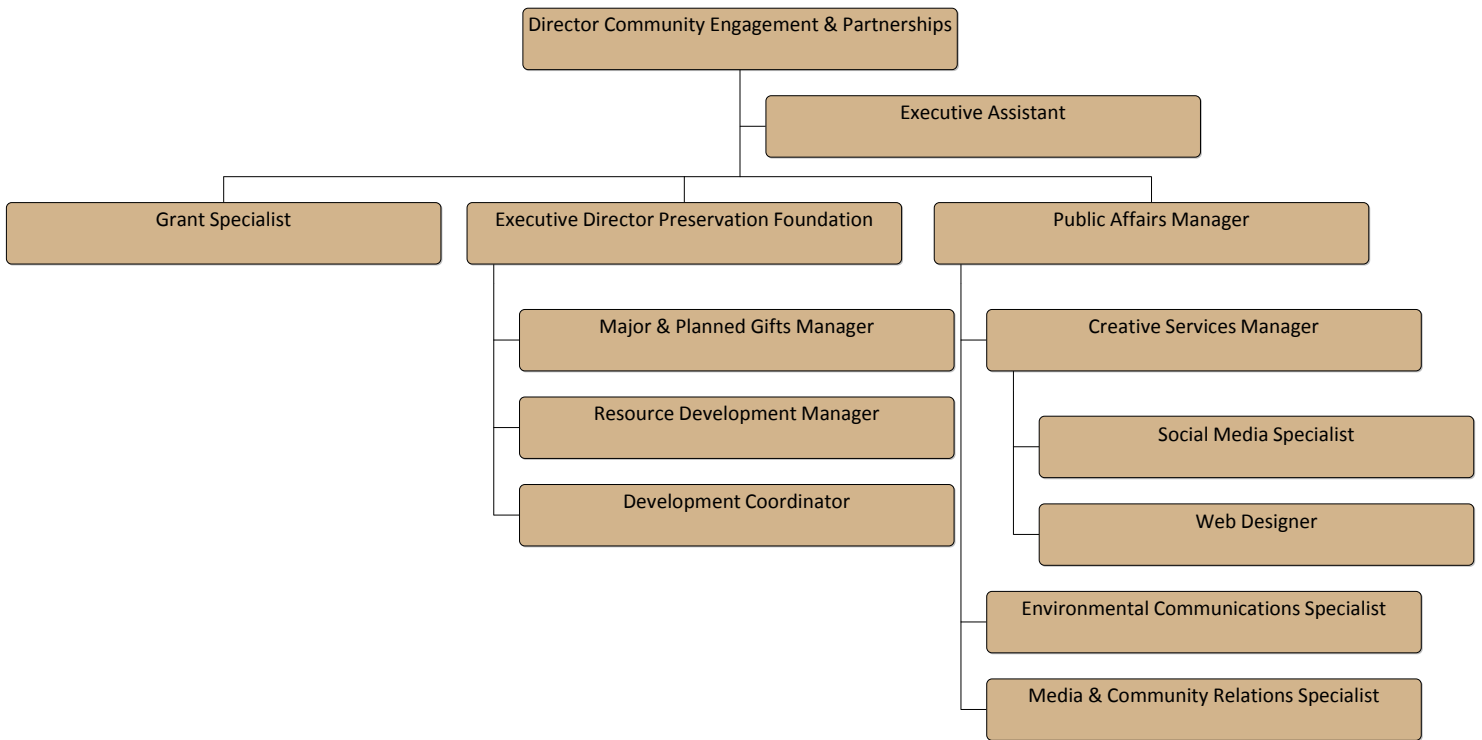
Budget Request 2022
1000 General Corporate Fund
Administration Department

	<u>2018/19</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Estimate</u>	<u>2022</u> <u>Request</u>
Expenditures					
Personnel					
Salaries & Wages	1,554,572	1,114,880	1,134,730	1,125,030	1,166,330
Overtime Wages	826	2,935	0	850	0
Sick Pay Reimbursement	4,744	2,418	3,480	3,500	5,000
Health Insurance	302,870	202,814	245,770	239,330	252,840
Total Personnel	1,863,012	1,323,047	1,383,980	1,368,710	1,424,170
Commodities					
Office Supplies	3,280	1,334	2,700	2,100	2,700
Software	1,701	8,500	15,000	24,200	7,000
Computer Hardware	6,159	3,979	12,500	12,500	12,500
Books, Periodicals, Manuals	25	0	0	0	0
Postage	2,928	958	1,550	1,050	1,550
Uniforms	0	95	0	0	0
Equipment Maint. Supplies	1,974	2,275	4,000	4,000	3,000
Operating Supplies	1,950	1,859	2,330	1,500	2,330
Employee Recognition	49,880	13,211	35,375	25,000	57,040
Total Commodities	67,897	32,211	73,455	70,350	86,120
Contractuals					
Legal Fees	22,039	50,538	28,000	65,180	55,000
Computer Fees & Services	112,755	90,700	113,800	113,795	115,950
Consulting Fees	79,689	20,080	95,520	92,860	135,900
Advertising	4,190	132	1,500	1,500	1,500
Printing	0	277	450	250	450
Dues & Subscriptions	4,452	4,364	4,080	3,180	3,380
Telephone	199,309	67,142	83,520	71,250	76,270
Online Communications	116,631	76,581	90,400	107,260	92,700
Repairs & Maint. Equipment	38,144	16,970	19,900	19,900	23,550
Equipment Rental	1,563	1,031	1,080	1,080	1,080
IT Replacement Charge	60,890	55,105	59,790	59,790	48,380
Certifications and Education	410	0	720	720	340
Professional Development	28,831	6,529	26,750	16,850	26,250
Mileage Reimbursement	180	23	350	100	200
Fees to County	1,605	1,276	1,350	1,350	1,350
Miscellaneous Contractuals	4,224	55,504	55,000	54,500	59,000
Total Contractuals	674,912	446,252	582,210	609,565	641,300
Total Operating Expenses	2,605,821	1,801,510	2,039,645	2,048,625	2,151,590
Capital					
Computer Hardware	27,395	0	0	0	0
Computer Software	61,242	0	0	0	0
Total Capital	88,637	0	0	0	0
Total Expenditures	2,694,458	1,801,510	2,039,645	2,048,625	2,151,590



Budget Request 2022
 2300 Insurance Fund
 Administration Department

	<u>2018/19</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Estimate</u>	<u>2022</u> <u>Request</u>
Expenditures					
Personnel					
Salaries & Wages	205,721	191,302	194,750	154,750	198,270
Overtime Wages	11	111	0	20	0
Sick Pay Reimbursement	964	632	500	500	630
Health Insurance	18,911	9,009	32,280	24,750	35,240
Total Personnel	225,607	201,054	227,530	180,020	234,140
Commodities					
Operating Supplies	70,376	42,795	72,000	72,000	77,000
Total Commodities	70,376	42,795	72,000	72,000	77,000
Contractuals					
Legal Fees	0	0	2,500	0	2,500
Consulting Fees	800	17,675	24,355	13,000	13,000
Dues & Subscriptions	162	389	1,350	1,150	1,350
Liability Insurance	164,418	110,736	110,720	113,940	117,400
Workers Compensation Ins.	486,943	344,777	352,940	327,260	337,080
Property Insurance	308,244	216,840	217,500	220,970	227,600
State Unemployment Ins.	72,259	33,954	60,000	45,000	50,000
Other Insurance	124,071	75,111	101,300	91,300	102,600
Telephone	1,047	926	900	960	1,000
Loss Prevention and Reduction	76,217	62,611	103,030	103,100	107,560
IT Replacement Charge	1,950	2,160	1,550	1,550	1,320
Professional Development	2,926	814	5,430	2,000	5,000
Mileage Reimbursement	227	98	250	150	250
Pre-Employment Physicals	36,819	2,177	43,500	43,500	67,150
Miscellaneous Contractuals	13,909	16,001	76,500	40,000	76,700
Total Contractuals	1,289,992	884,269	1,101,825	1,003,880	1,110,510
Total Operating Expenses	1,585,975	1,128,118	1,401,355	1,255,900	1,421,650
Capital					
Miscellaneous Capital	2,485	23,562	100,000	41,000	100,000
Total Capital	2,485	23,562	100,000	41,000	100,000
Total Expenditures	1,588,460	1,151,680	1,501,355	1,296,900	1,521,650





Community Engagement & Partnerships Department – General Program Statement

The Community Engagement and Partnerships Department works to engage the community in a broad “conversation” of both knowledge of and involvement with all the Forest Preserves, providing for quality of life in Lake County. The department seeks to inspire people to love their forest preserves, to use and enjoy them in all seasons, and to support them with gifts of time through volunteering; energy through promoting forest preserve experiences to friends, family, neighbors and colleagues; and monetary gifts to the Preservation Foundation of the Lake County Forest Preserves, to extend and accelerate what can be accomplished with the operational budget.

Community Relations Division—Program Statement

The Community Relations Division provides information about the Lake County Forest Preserves through a variety of traditional and online communications designed to foster a positive public image and inspire people to interact with and support their forest preserves. Staff promote the work of the District and the Preservation Foundation through the public website LCFPD.org, a mobile website (m)LCFPD.org, mobile smartphone app, *Horizons* quarterly magazine, social media networks, media relations, community engagement tools, e-newsletters, videos, blogs, podcasts and other online and mobile solutions. Community Relations staff work closely with each department and the Board to expand public awareness and use of District programs, events and facilities as part of the 100-Year Vision and Strategic Plan, and to promote progress in acquiring new lands and completing projects listed on the 10-year Capital Improvement Plan. Environmental communication and conservation education efforts build increased awareness, engagement and public understanding of nature preservation and habitat restoration initiatives among preserve visitors, neighbors and other county residents. Additionally, public relations, marketing, graphic design, video, and social media efforts are provided to promote the work of all departments Districtwide, including Preservation Foundation fundraising efforts and community campaigns.

Non-tax revenues are supported through this Division’s ongoing promotion of the public website, which from the time of its launch on Nov 17, 2014, to June 30, 2021, has generated 92,519 sales orders valued at \$4,973,484. Additional revenues are generated through marketing and advertising of three golf courses, the Bess Bower Dunn Museum of Lake County (Dunn Museum) and Independence Grove Forest Preserve amenities and facilities. Maintained by Community Relations staff, the website presently hosts 1,000 pages of content related to all facets of the District’s mission, the Preservation Foundation and the employee intranet, FERN.

Key Objectives for 2022

Implement key elements identified as Strategic Plan priorities and Road Map to 2025 objectives:

- **Branding & Messaging:** Design and communicate focused public awareness messages through *Horizons* feature articles, media coverage, website content, and social media posts that inspire people to interact with and support their forest preserves. Organize an internal cross-departmental committee that actively scans and improves applications of the District brand. The branding team will continue to work across departments to refine secondary brand logos, exterior signs and uniforms, and to expand the District’s Brand Style Guide, a reference guide to ensure consistent brand application across all assets, communications, and landscapes.
- **Media and Community Relations:** Build upon media strategies that strengthen our presence in the community and draw broader connections between District objectives and regional initiatives. Build awareness of the District’s brand, with special focus on the Preservation Foundation and its Endowment Campaign, promotion of Blanding’s Turtle Recovery Program fundraising opportunities, virtual community forums, new trails, and preserve improvements listed on the Capital Improvement Plan, specifically the Lakewood Forest Preserve Master Plan and Fort Sheridan ravine and reef improvements. Continue guest writing the successful twice-monthly Daily Herald column in the Neighbor section.

- **Geographic Information System (GIS) Technologies:** Work collaboratively with Planning and Land Preservation staff to improve existing and to develop and launch new interactive story maps and customer interfaces using Esri and beacon technology.
- **Conservation Initiatives:** Work collaboratively with Natural Resources, Operations, Development and Executive Leadership staff to promote strategic partnerships and broaden awareness and public understanding of large-scale natural resource management and conservation education initiatives, especially among preserve neighbors and visitors, through public information efforts that focus on nature-based solutions for climate resiliency, water resources, data-driven precision conservation, the Green Infrastructure Model and Strategy, and buckthorn eradication outreach and support. Employ the use of droneography, photography and videography to capture the progress of large-scale projects and tell scientific stories in an engaging, relatable way to broad audiences.
- **Education and Recreation Initiatives:** Promote nature and history education programs, summer camps, special exhibitions, school and scout offerings and new outreach efforts. Expand communications that promote forest preserves as a fitness and recreation destination for physical and mental wellness. Broaden conversations with diverse audiences to increase awareness and motivate them to actively use forest preserves, participate in programs and become a volunteer or donor. Market golf courses, marinas, hiking trails and other recreational amenities through advertisements, marketing campaigns, public relations, media coverage, website, mobile app, social media platforms and other digital technologies.
- **Website and Mobile App Content and Design Management:** Oversee content management and design for the District’s LCFPD.org public website. Create content and functionality driven by Strategic Plan priorities, monitor site metrics and analyze to improve usability. Monitor e-commerce content to ensure efficient and successful customer experiences. Increase website revenue from online sales of programs, shelter rentals and permits by continually driving traffic to the website through all available communication and marketing channels. Work with the IT Division to redesign and streamline features of the current mobile app. Enhance digital capabilities and incorporate emerging technologies that automate and support core functions and create internal efficiencies.
- **Employee Intranet:** Continue to develop and maintain content and design for the employee website, FERN, and convert these pages to Responsive Website Design as part of the above-mentioned project. Add new forms and functionality to improve the methods of gathering and replying to employee idea submissions, in support of strategic plan Leadership objective.
- **Americans with Disabilities Act (ADA) Initiative:** Implement recommendations for communications, public website, branding on external signs, and other elements from phase one of ADA improvements according to plan requirements. Serve on the ADA signage team to ensure signage Districtwide meets ADA (and brand) requirements.
- **Horizons Magazine:** Grow distribution to increase public awareness. Align editorial content with Road Map to 2025 strategic priorities, such as increasing countywide awareness of the Preservation Foundation, climate adaptation and mitigation actions, stewardship of healthy landscapes and strengthening connections and understanding of the relationship between public access and physical and mental wellness of Lake County’s residents.
- **Special Park Districts Forum:** Provide leadership on the marketing committee to plan the theme for the 2023 event, associated merchandise and registration logistics for attendees. Plan budget accordingly and request funds for anticipated marketing needs. Collaborate with wider forum planning teams and leadership staff.

CALENDAR YEAR	2019	2020	2021	2022
Community Engagement Insights	ACTUAL	ACTUAL	ESTIMATED*	PROJECTED*
Website LCFPD.org				
Website Unique Visitors ¹	1,326,795	1,332,000	1,340,000	1,500,000
Total Sales Revenue	\$739,660	\$610,055	\$740,000	800,000
Total Number of Orders	13,872	11,746	13,900	15,000
Horizons²				
Annual Total Mailed	126,277	125,536	127,631	128,000
Annual Total Printed	147,500	143,500	146,658	152,000
Online Flipbook Reads / Impressions	1,631 / 8,412	1,859 / 10,599	5,470 / 56,666	6,000 / 62,000
E-newsletters				
Total Subscribers ³	36,945	40,323	47,200	53,200
Facebook				
Likes	12,497	14,698	16,650	18,650
Total Reach	427,472	1,062,151	2,440,000	2,800,000
Engagement	74,682	230,471	349,000	469,000
Flickr				
Total Photos Uploaded by Members ⁴	13,351	13,303	13,400	13,600
Instagram				
Engagement	21,449	70,843	84,000	99,000
Followers	2,575	4,531	5,970	7,300
Lake County Nature Blog				
Views	6,711	13,800	13,000	13,400
Visitors	4,241	9,403	9,400	9,400
LinkedIn⁵				
Followers	1,144	1,459	1,670	1,880
Engagement	175	734	1,090	1,350
Mobile App				
Number of Hits	11,916	15,000	18,000	20,000
Annual Downloads	1,322	1,539	1,600	1,750
Podcast: Words of the Woods				
Total Plays ⁶	578	2,546	3,200	5,000
Highest Single Play:	Find Your Trail: 109	Snowflakes: 162	The Value of Nature: 185	Theme: Climate Change
Twitter				
Impressions	993,635	604,273	476,000	480,000
Followers	7,547	7,846	8,000	8,250
YouTube				
Total Views	13,825	38,144	175,000	50,000

* **Estimate** column reflects 6-month actual + 6-month estimate for 2021 calendar year. **Projected** column reflects 12-month projections for 2022 calendar year.

¹ Website unique visitors indicates the number of unique users to the site within the selected date range. Includes both new and returning users.

² Horizons online flipbook reads/impressions fluctuate as online readers discover the publication. Horizons printed/mailed totals are for calendar year issues in chronological order starting with spring, summer, fall and winter. 2020 distribution decreased due to COVID-19.

³ Community Relations staff communicates via email to three distribution lists: Primary LCFPD list (26,513 subscribers), golf list (18,812 subscribers), and media list (140 reporters).

⁴ Flickr photos are a moment in time measurement; a selected date range measurement is not available.

⁵ A defined social strategy using LinkedIn as a tool for community and media relations and career recruitment marketing was added in 2020.

⁶ Podcast plays are a moment in time measurement; a selected date range measurement is not available. Season 1 launched fall 2019. Season 3 is in production.

Development Division—Program Statement

The 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 June 30, 2021, the division has raised \$22,509,370 in cash and in-kind contributions, a 353% return on investment.

The Division undertakes campaigns to raise funds in support of improvements at preserves and facilities, conducts an Annual Fund campaign, secures gifts and sponsorships in support of educational programs and events, coordinates bequests and other planned gifts, and works to secure gifts of conservation land, conservation easements and other property.

Key Objectives for 2022

- Continue “quiet” phase of the \$20 million endowment campaign to provide a permanent source of financial support for the long-term care and management of the Forest Preserves high-quality natural areas and restored lands, and to provide critical matching funds to leverage additional grants and donations.
- Work with Preservation Foundation of the Lake County Forest Preserves Board of Directors to recruit, orient and engage two to four additional civic or corporate leaders to join the Foundation Board of Directors or Committees.
- Support the work of standing and special committees of the Preservation Foundation, including Executive (governance and nominating), Finance (investments and financial management policies), and Development (promotion, awareness, and fundraising).
- 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 and through a 12-month donor acquisition campaign incorporating direct mail strategies. Grow membership in the Guardian Society, a giving circle of donors who give \$1,000 or more annually to the Annual Fund or specific priorities of the District.
- Working with the Development Committee, develop and implement a Preservation Foundation awareness campaign to educate Forest Preserve users about the Preservation Foundation, and inspire new volunteers and donors.
- Work with the Finance Committee and Preservation Foundation Board of Directors to manage cash flow, short-term investments and permanent endowment funds of the Preservation Foundation.
- 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 and committee members and Forest Preserve District staff to raise major gifts to support habitat restoration, public access improvements and other projects identified in the annual budget and Capital Improvement Plan to extend and accelerate the Forest Preserves work.

- Expand awareness of, interest in, and giving to the Preservation Foundation through a comprehensive social media presence, donor cultivation and stewardship visits, and by hosting 25 donor cultivation events, as quarantine protocols allow, such as private *State of the Preserves* gatherings, and behind-the-scenes tours or special events led by District staff.
- Educate current and prospective donors about planned giving opportunities and grow the Preservation Society through planned giving marketing, networking with area wealth advisors and estate planning attorneys, and one-on-one visits with current donors.
- Work with the District 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.

Fundraising Revenue	2020 Actual	2021 Estimated	2022 Projected
Annual Fund	\$117,674	\$144,441	\$165,000
<i>Solicitations</i>	29,755	20,000	30,000
<i>Number of Gifts</i>	588	708	850
<i>Average Gift Size</i>	\$200	\$204	\$194
Temporarily (Program) Restricted	\$518,728	\$1,422,378	\$760,000
Permanently Restricted	\$155,000	\$1,575,000	\$1,500,000
Planned Giving			
<i>Planned Giving Inquiries & Visits</i>	15	25	45
<i>Planned Giving Intentions & Identifications</i>	22	25	30
<i>Estimated Value of Unrealized Gifts</i>	\$8,450,000	\$8,750,000	\$8,850,000
<i>Marketing Pieces Mailed</i>	9,000	9,000	9,000
<i>E-marketing Pieces Mailed</i>	4,000	4,250	4,500
In-Kind Donations	\$100,003	\$155,370	\$169,800
Total Fundraising Revenue	\$891,405	\$3,297,189	\$2,594,800
Engagement Activity			
New Donors	281	355	710
Cultivation and Stewardship Events	0	10	25
Electronic Communications			
<i>Number of Campaigns Sent</i>	22	29	39
<i>Number of Subscribers</i>	2,907	3,300	3,652
<i>Number of Emails Sent</i>	27,874	27,448	35,000
<i>Average Open Rate</i>	41%	37%	25%
<i>Horizon Insert</i>	125,813	127,631	128,000

FULL TIME EQUIVALENT (FTE)	2018/19	2020	2021	2022
Community Engagement & Partnerships	11.5	11.5	11.5	13



2021 Budget	2021 Estimate	2022 Request
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Funding Sources

General Corporate Fund Tax Levy	\$1,610,510	\$1,412,077	\$1,766,800
Retirement Fund Tax Levy	186,940	166,570	184,900
Other Revenue	15,040	25,600	40
Total Funding	1,812,490	1,604,247	1,951,740

Expenditures

Salaries (13.00 FTE)	1,007,040	873,940	1,092,160
Benefits	180,170	138,220	249,160
Payroll taxes and IMRF costs	186,940	166,570	184,900
Commodities	94,050	88,497	100,540
Contractuals	344,290	337,020	324,980
Total Operating Expenses	1,812,490	1,604,247	1,951,740
Capital	0	0	0
Total Expenditures	\$1,812,490	\$1,604,247	\$1,951,740

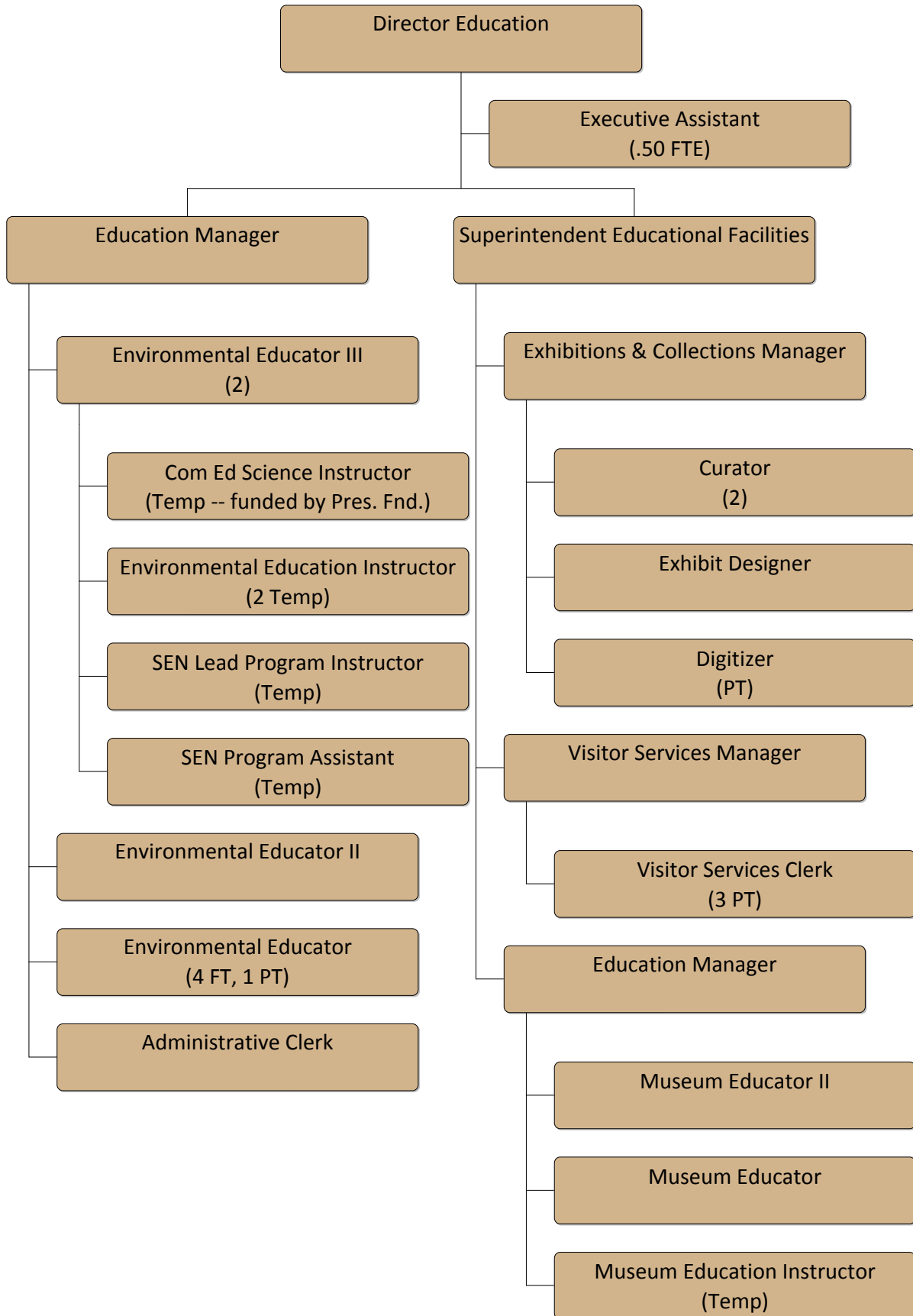


Budget Request 2022
1000 General Corporate Fund
Community Engagement & Partnerships

Expenditures	2018/19 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Request
Personnel					
Salaries & Wages	1,311,029	952,169	968,890	827,270	1,091,460
Part Time Wages	46,186	44,434	35,340	35,340	0
Overtime Wages	639	1,122	190	700	700
Sick Pay Reimbursement	7,437	2,084	2,620	10,630	0
Health Insurance	212,061	158,679	180,170	138,220	249,160
Total Personnel	1,577,352	1,158,488	1,187,210	1,012,160	1,341,320
Commodities					
Office Supplies	3,728	1,147	3,000	2,620	3,000
Digital Supplies	5,097	2,154	2,300	2,300	2,300
Computer Hardware	0	0	0	170	4,080
Postage	90,695	52,081	75,200	72,007	76,990
Operating Supplies	7,424	2,195	6,750	5,400	7,000
Total Commodities	106,944	57,577	87,250	82,497	93,370
Contractuals					
Computer Fees & Services	21,273	28,959	24,090	24,090	24,330
Consulting Fees	78,803	59,742	70,950	94,130	50,000
Advertising	3,961	18	2,000	1,800	2,000
Printing	116,322	76,496	97,500	97,200	98,270
Photography Services	5,877	4,553	5,000	5,000	5,000
Dues & Subscriptions	4,352	2,379	3,090	3,230	3,370
Telephone	9,309	5,584	5,300	5,680	8,200
Online Communications	24,811	15,819	19,400	19,400	21,010
Vehicle Replacement Charge	3,480	0	0	0	0
IT Replacement Charge	20,670	18,870	20,440	20,440	17,630
Professional Development	14,942	1,750	15,700	8,100	13,800
Mileage Reimbursement	285	156	500	330	550
Miscellaneous Contractuals	105,028	36,166	80,320	57,620	80,820
Total Contractuals	409,113	250,492	344,290	337,020	324,980
Total Operating Expenses	2,099,817	1,472,413	1,625,550	1,437,677	1,766,840

Private Donations & Sponsorship Revenue from the Preservation Foundation *	\$2,715,063	\$891,405	\$5,060,000	\$3,297,189	\$2,594,800
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* Funds are distributed throughout the budget as Donations and Grant Revenue





General Program Statement

The primary function of the Education Department is the preservation and interpretation of Lake County's story. This is accomplished in a variety of ways including: educational programming (school field trips, stewardship, general public programs, and special events), interpretive exhibitions at our facilities and in the preserves, acquiring and caring for historic collections, and conducting original research. The Education Department manages the operation of the Bess Bower Dunn Museum of Lake County (Dunn Museum), the Bonner Heritage Farm, the Adlai E. Stevenson II Historic Home, and the Welcome Center and classroom cabins at Edward L. Ryerson Conservation Area (Ryerson Woods).

Environmental and history education programs and events for school and youth groups are offered at forest preserves throughout Lake County. Resource-based nature programs are designed to help 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 ecosystems and quality of life in Lake County. History and cultural-based programs help residents relate to the District through stories about the people, places, and events that make Lake County unique. Educational programming for the general public can be found in many of the District sites; school field trips are available at eight preserves and in schools. Select programs for the public and schools are also offered in a virtual format.

The nationally accredited Bess Bower Dunn Museum of Lake County reaches diverse audiences in response to community demand. The museum cares for over 20,000 historic objects and 1,000 linear feet of archival material. Museum staff use these collections to conduct original research, provide public research services, develop interactive exhibitions, and offer educational programming through field trips, public programs and special events.

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.

Key Objectives for 2022

- Transition programming and facility operations to include in-person opportunities while following guidelines issued by the Illinois Department of Public Health and the Centers for Disease Control concerning COVID-19, making adjustments as needed. Virtual field trips will remain available to all schools. All operations will be completed in a manner that provides a safe and healthy experience for visitors, program participants, volunteers, and staff.
- Connect Lake County schools with the District's wide array of educational opportunities. Work to increase participation at all levels, especially by high school students and teachers.
- Create and offer a summer institute, showcasing the support that the District's educators can offer to high school teachers.
- Continue the Teacher Ambassador Program that utilizes classroom teachers, familiar with District educational services, to promote Forest Preserve services to their colleagues.
- Continue to partner with Chicago Botanic Garden at the Green Youth Farm in Lake County at the Greenbelt Forest Preserve.
- Promote public understanding of Forest Preserves' natural resource management efforts, especially among preserve neighbors and visitors, through programming, special events and volunteer projects focusing on potential public health issues, invasive species, living with wildlife and habitat restoration.

- Continue the COVID-19 Documentation Project to collect stories about how COVID-19 has affected the lives of Lake County residents and businesses.
- Continue hosting high-quality special exhibitions at the Dunn Museum, including both national touring exhibitions and original exhibitions curated by District staff using the Dunn Museum collections. The current schedule for 2022 includes the national touring exhibition *Ansel Adams: Early Works* and three Dunn Museum originals; *Bill Sienkiewicz: Pop Culture Revolution, On to 2050, and Charles Warners' Folk Art Cathedrals*. Continue the promotion and booking of the travelling exhibition, *Marvelocity: The Art of Alex Ross* and begin booking two new traveling exhibits, *Bill Sienkiewicz: Pop Culture Revolution* and *On to 2050*.
- Continue to develop content for the DunnTV YouTube channel as a means to increase outreach to communities throughout Lake County and beyond.
- Complete an artifact rotation in the permanent exhibition *Innovations and Progress*.
- Expand the online museum store on the District's new website.
- Continue the successful USG Corporation Thursday night programming.
- Provide a wide range of high-quality educational 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 Dunn Museum, Stevenson House, Bonner Farm, Ryerson Woods, Independence Grove, and the Greenbelt Forest Preserves by offering a variety of programs to engage diverse audiences.
- Continue to offer programs at Ryerson Woods during the construction of the new education facility.
- Actively represent the education interest in the Ryerson Woods Education Facility project by providing information and support in all areas, from design and construction to operation.

Education Performance Measurements	2018/19 ACTUAL (18MONTH)	2020 ACTUAL (COVID-19)	2021 ESTIMATED (COVID-19 + RECOVERY)	2022 PROJECTED (COVID-19 RECOVERY)
School Group Attendance				
Environmental Education	15,394	6,125	11,000	15,000
History/Cultural Education	7,950	1,336	4,000	7,000
Other Program/Event Attendance				
Environmental Education	19,481	4,615	7,000	10,000
History/Cultural Education	8,131*	1,705	4,500	6,000
Bess Bower Dunn Museum				
Museum General Admissions	25,062	2,712	7,400	15,750
Collections Customers Served	582	280	280	300
Illinois Digital Archives Page Views	34,428	22,961	25,000	30,000
Blog Page Views	107,368	70,657	75,000	100,000
YouTube Views (Subscribers)			3,000 (150)	5,000 (250)
Virtual Exhibit Views			10,000	25,000
Traveling Exhibit Attendance			5,000	15,000
Ryerson Welcome Center	13,388	1,478	6,000	11,000
Volunteer Hours				
Environmental Education	3,100	2,558	1,500	2,000
History/Cultural Education	1,935*	510	500	1,500

* Civil War Days event cancellation.

FULL-TIME EQUIVALENT (FTE)	2018/19	2020	2021	2022
EDUCATION DEPARTMENT	25.97	24.35	23.05	23.64



2021 Budget	2021 Estimate	2022 Request
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Funding Sources

General Corporate Fund Tax Levy	\$2,222,765	\$2,074,225	\$2,281,780
Retirement Fund Tax Levy	294,520	277,840	276,740
Grants and Donations	38,100	72,225	33,500
Land and Building Rentals	3,500	-	3,500
Charges for Service and Sales	53,350	6,600	62,650
Programs and Admissions	100,950	59,830	114,650
Other Revenues	24,860	82,160	36,910
Total Funding	2,738,045	2,572,880	2,809,730

Expenditures

Salaries (23.64 FTE) Benefits	1,545,230	1,457,690	1,634,590
Payroll taxes and IMRF costs	320,360	302,770	318,270
Commodities	294,520	277,840	276,740
Contractuals	94,635	71,680	100,390
Total Operating Expenses	483,300	462,900	472,140
	2,738,045	2,572,880	2,802,130
Capital	0	0	7,600
Total Expenditures	\$2,738,045	\$2,572,880	\$2,809,730



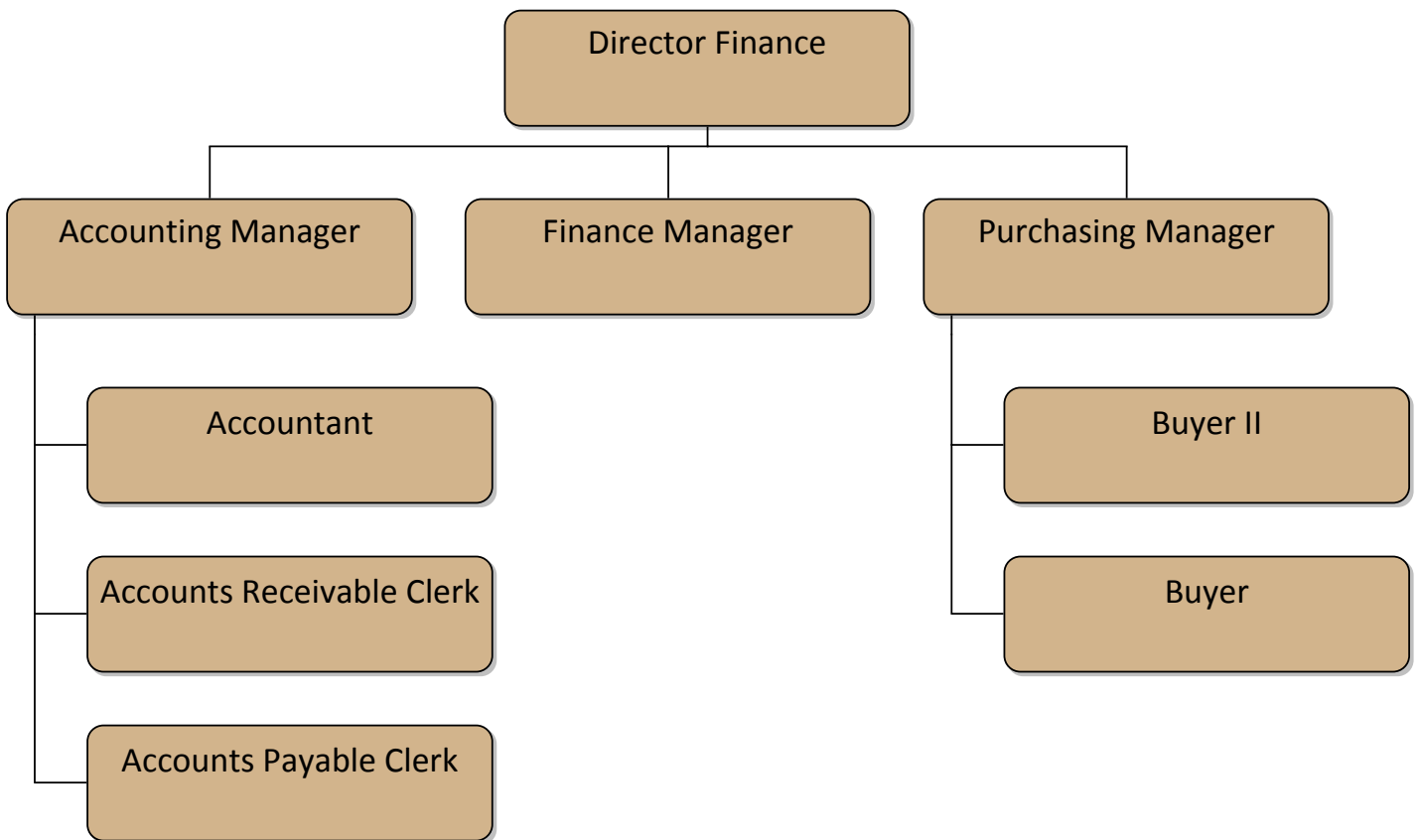
	<u>2018/19</u> <u>Actual</u>	<u>2019/20</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Estimate</u>	<u>2022</u> <u>Request</u>
Expenditures					
Personnel					
Salaries & Wages	1,399,366	994,287	1,040,060	991,770	825,810
Part Time Wages	101,967	54,011	87,770	60,000	81,190
Overtime Wages	490	0	200	80	0
Sick Pay Reimbursement	15,018	1,047	2,000	950	950
Health Insurance	289,722	212,205	222,580	214,170	178,700
Total Personnel	1,806,563	1,261,550	1,352,610	1,266,970	1,086,650
Commodities					
Office Supplies	2,927	302	1,375	800	2,170
Furniture & Equipment	0	1,111	0	1,200	0
Books, Periodicals, Manuals	320	0	250	100	250
Postage	7,845	10,631	10,800	10,400	10,700
Uniforms	3,082	45	6,770	6,900	3,130
Operating Supplies	67,847	17,735	31,310	17,830	28,290
Total Commodities	82,021	29,824	50,505	37,230	44,540
Contractuals					
Merchant Credit Card Fees	6,732	1,846	4,500	3,500	4,500
Advertising	9,597	4,611	17,742	11,100	10,400
Printing	15,423	7,614	14,040	13,740	13,740
Dues & Subscriptions	935	700	620	1,360	1,530
Licenses & Permits	50	423	0	800	0
Natural Gas	1,774	1,174	1,220	1,200	1,220
Electricity	15,136	9,870	11,330	10,500	11,330
Telephone	45,248	22,420	24,130	23,410	23,020
Water & Sewer	650	285	450	350	400
Pest Control	240	240	180	180	180
Repairs & Maint. Building	11,410	7,233	11,960	11,000	11,960
Repairs & Maint. Equipment	336	0	200	0	200
Equipment Rental	9,995	953	2,340	2,040	1,200
Vehicle Replacement Charge	10,200	4,540	10,180	10,180	4,900
IT Replacement Charge	30,840	21,390	22,230	22,230	19,200
Certifications and Education	601	387	940	940	910
Professional Development	13,386	2,097	15,750	7,500	11,730
Mileage Reimbursement	3,741	692	1,950	1,300	1,600
Miscellaneous Contractuals	61,169	18,741	44,060	22,340	35,850
Total Contractuals	237,463	105,216	183,822	143,670	153,870
Total Operating Expenses	2,126,047	1,396,590	1,586,937	1,447,870	1,285,060



	<u>2018/19</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Estimate</u>	<u>2022</u> <u>Request</u>
Expenditures					
Personnel					
Salaries & Wages	531,711	364,433	380,440	367,500	646,530
Part Time Wages	92,014	29,710	37,390	37,390	80,110
Overtime Wages	464	0	500	0	0
Sick Pay Reimbursement	0	0	300	0	0
Health Insurance	116,473	81,394	94,350	88,600	139,570
Total Personnel	740,662	475,537	512,980	493,490	866,210
Commodities					
Office Supplies	456	305	1,250	1,250	1,250
Computer Hardware	0	74	0	0	0
Books, Periodicals, Manuals	288	69	250	250	250
Postage	643	319	1,100	850	1,100
Uniforms	0	0	500	500	1,300
Operating Supplies	48,499	24,524	27,400	23,400	32,250
Cost of Goods Sold	28,368	3,697	19,250	8,000	19,500
Total Commodities	78,254	28,988	49,750	34,250	55,650
Contractuals					
Computer Fees & Services	11,041	10,938	11,520	8,600	11,840
Merchant Credit Card Fees	297	0	300	150	300
Advertising	64,017	10,140	89,500	89,500	50,900
Printing	23,924	1,070	29,500	29,000	21,300
Photography Services	500	1,000	1,000	1,000	1,000
Dues & Subscriptions	5,369	3,808	4,070	3,980	4,010
Natural Gas	2,904	0	0	0	0
Electricity	127,502	76,486	88,420	75,000	87,500
Telephone	8,843	5,383	5,800	5,700	6,000
Pest Control	935	660	660	700	660
Repairs & Maint. Building	21,636	13,528	22,320	22,150	22,320
Repairs & Maint. Equipment	86	87	0	0	0
Equipment Rental	1,312	1,118	1,590	1,590	2,730
Vehicle Replacement Charge	3,060	2,030	2,030	2,030	2,030
IT Replacement Charge	27,870	20,080	21,250	21,250	18,480
Professional Development	3,511	2,826	7,750	5,250	11,750
Mileage Reimbursement	187	172	150	150	450
Miscellaneous Contractuals	76,361	31,181	46,000	44,500	54,650
Total Contractuals	379,355	180,507	331,860	310,550	295,920
Total Operating Expenses	1,198,271	685,032	894,590	838,290	1,217,780
Capital					
Office Equipment	29,343	0	0	0	0
Computer Hardware	36,915	0	0	0	0
Miscellaneous Capital	12,528	0	0	0	7,600
Total Capital	78,786	0	0	0	7,600
Total Expenditures	1,277,057	685,032	894,590	838,290	1,225,380



	<u>2018/19</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Estimate</u>	<u>2022</u> <u>Request</u>
Expenditures					
Commodities					
Operating Supplies	99	0	200	200	200
Total Commodities	99	0	200	200	200
Contractuals					
Dues & Subscriptions	100	0	100	100	100
Licenses & Permits	0	0	200	200	200
Natural Gas	4,390	2,182	3,670	2,600	2,960
Electricity	4,824	2,793	2,950	2,800	2,950
Telephone	1,318	2,456	2,610	2,500	2,610
Pest Control	1,080	720	780	780	780
Repairs & Maint. Building	474	0	5,000	2,500	5,000
IT Replacement Charge	1,860	1,250	1,250	1,250	1,250
Miscellaneous Contractuals	0	0	500	0	500
Total Contractuals	14,046	9,401	17,060	12,730	16,350
Total Operating Expenses	14,145	9,401	17,260	12,930	16,550



General Program Statement

The Finance Department effectively manages the District’s accounting and treasury functions, debt and assets management, and fiscal responsibility and accountability to support the District strategic plan. 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 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 objective third party 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 2022

- 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 10-year financial forecast.
- Develop and administer a high quality annual operating budget and Capital Improvement Plan in coordination with department directors and standing committees.

PERFORMANCE MEASUREMENTS	2018/19 ACTUAL	2020 ACTUAL	2021 ESTIMATED	2022 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 Refunding’s	1	0	2	0

(1) Highest rating

FULL TIME EQUIVALENT (FTE)	2018/19	2020	2021	2022
Finance Department	9	9	9	9

2021 Budget	2021 Estimate	2022 Request
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Funding Sources

General Corporate Fund Tax Levy	\$1,359,540	\$1,237,970	\$1,373,330
Retirement Fund Tax Levy	159,130	143,960	143,720
Investment Income (Audit Fund)	1,000	1,500	1,500
Use of Audit Fund balance	-	-	-
Total Funding	1,519,670	1,383,430	1,518,550

Expenditures

Salaries (9.00 FTE)	836,880	757,590	851,530
Benefits	158,680	130,610	159,340
Payroll taxes and IMRF costs	159,130	143,960	143,720
Commodities	6,880	5,700	7,050
Contractuals	349,300	336,770	356,910
Total Operating Expenses	1,510,870	1,374,630	1,518,550
Capital	8,800	8,800	0
Total Expenditures	\$1,519,670	\$1,383,430	\$1,518,550



Budget Request 2022
1000 General Corporate Fund
Finance Department

	<u>2018/19</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Estimate</u>	<u>2022</u> <u>Request</u>
Expenditures					
Personnel					
Salaries & Wages	920,633	668,842	730,350	664,250	744,800
Overtime Wages	5,266	0	0	2,240	0
Sick Pay Reimbursement	7,378	1,690	2,400	1,600	1,600
Health Insurance	187,445	119,864	142,320	116,640	142,110
Total Personnel	1,120,722	790,396	875,070	784,730	888,510
Commodities					
Office Supplies	9,118	3,418	4,580	4,100	4,800
Computer Hardware	0	0	500	0	0
Postage	2,441	1,420	1,750	1,550	1,750
Operating Supplies	633	255	50	50	500
Total Commodities	12,192	5,093	6,880	5,700	7,050
Contractuals					
Computer Fees & Services	155,098	120,062	125,190	125,540	132,700
Advertising	953	488	700	550	700
Printing	2,441	3,164	2,600	2,500	2,600
Dues & Subscriptions	1,370	705	1,350	990	1,510
Electricity	93,262	58,130	66,950	60,000	65,000
Telephone	1,868	1,606	1,900	1,700	2,120
Water & Sewer	2,674	704	1,070	890	950
Disposal Services	1,872	1,295	1,300	1,500	1,300
Pest Control	927	618	590	600	660
Repairs & Maint. Building	17,419	12,332	17,230	20,000	17,230
Repairs & Maint. Equipment	0	0	180	150	180
Equipment Rental	21,151	11,728	14,700	14,700	15,340
IT Replacement Charge	10,380	9,950	11,250	11,250	10,140
Professional Development	12,103	1,612	11,750	3,000	11,750
Mileage Reimbursement	128	0	100	0	100
Miscellaneous Contractuals	37,829	16,671	22,440	25,400	22,440
Total Contractuals	359,475	239,065	279,300	268,770	284,720
Total Operating Expenses	1,492,389	1,034,554	1,161,250	1,059,200	1,180,280
Capital					
Computer Software	0	0	5,800	5,800	0
Total Capital	0	0	5,800	5,800	0
Total Expenditures	1,492,389	1,034,554	1,167,050	1,065,000	1,180,280

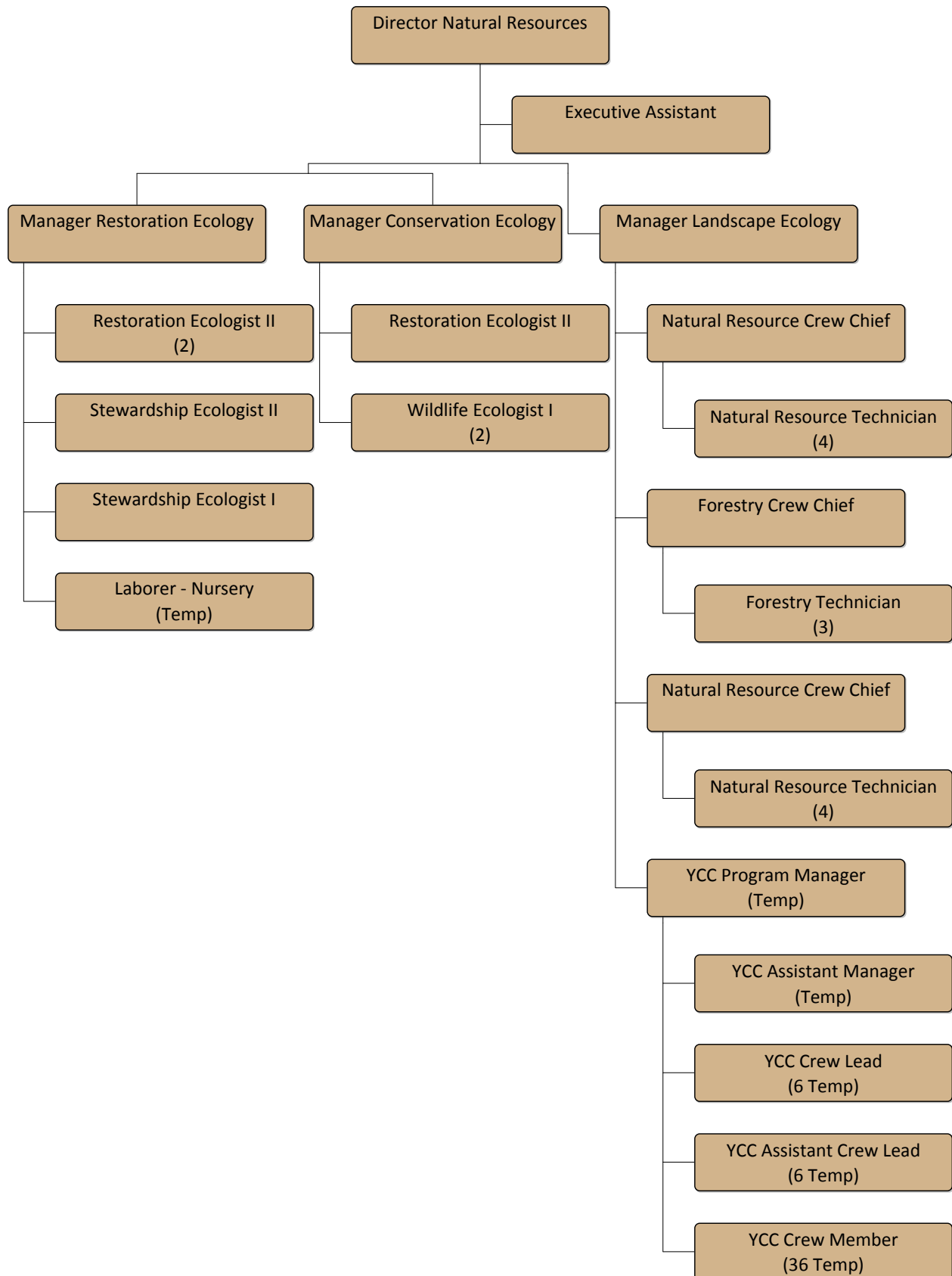


Lake County
Forest Preserves

Budget Request 2022

2200 Audit Fund
Finance Department

	<u>2018/19</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Estimate</u>	<u>2022</u> <u>Request</u>
Expenditures					
Personnel					
Salaries & Wages	102,669	80,728	104,130	89,500	105,130
Health Insurance	13,995	12,607	16,360	13,970	17,230
Total Personnel	116,664	93,335	120,490	103,470	122,360
Contractuals					
Auditing Fees	59,757	61,028	59,860	59,860	61,980
Computer Fees & Services	6,017	4,246	4,460	4,460	4,690
Consulting Fees	10,173	5,216	5,000	3,000	5,000
IT Replacement Charge	870	780	680	680	520
Total Contractuals	76,817	71,270	70,000	68,000	72,190
Total Operating Expenses	193,481	164,605	190,490	171,470	194,550
Capital					
Computer Software	0	2,800	3,000	3,000	0
Total Capital	0	2,800	3,000	3,000	0
Total Expenditures Expens	193,481	167,405	193,490	174,470	194,550





General Program Statement

The Natural Resources Department, guided by ecological monitoring and data collection, is responsible for natural resource, aquatic, ecological, forestry, and wildlife management projects and programs including climate resiliency, restoration of natural plant communities for plants and animals; reforestation; controlled burn management; endangered-threatened-rare species monitoring, reintroduction, and management; native seed nursery management; wildlife monitoring and re-introduction, conservation and research; animal damage management; invasive plant species management; and farmland licenses. Through the Forestry Crew, the department maintains all District landscape trees, responds to hazardous tree situations, and keeps the Des Plaines River Water Trail free of obstructions. The Department prepares designs, administers, and implements ecological restoration plans. The department organizes and oversees the Youth Conservation Corps (YCC) summer program. Natural Resources staff performs contract administration of contractors and consultants, and coordinates and manages the implementation of Board-approved District habitat restoration projects, utilizing in-house staff, YCC, partners, contractors, and volunteers.

Key Objectives for 2022

1. Aggressively pursue and take a leadership role with outside beneficial partnerships, collaborations, grants, and revenue opportunities.
2. Implement the Road Map to 2025 Steward Healthy Landscapes Strategic Objective by focusing on:
 - Nature-Based Solutions for Climate Resiliency
 - Water Resources
 - Green Infrastructure
 - Conservation Plan
3. **Conserve Nature at a Landscape Scale**
 - Continue implementation of the Lake County Green Infrastructure Model and Strategy that recommends four 10,000-acre ecological complexes, which include large woodland, wetland and prairie habitats, Lake Michigan protection/restoration areas, water resource areas, and to determine the economic value of ecosystem services and carbon sequestration.
 - Continue pilot project for the removal of buckthorn around Middlefork Savanna Forest Preserve working with the ChiCal River Fund and the U.S. Forest Service for buckthorn removal and communicating with area neighbors.
 - Develop a partnership with the Friends of Nature Preserves to grow a volunteer stewardship group at the nature preserve at Middlefork Savanna and other nature preserves. This partnership could be a model for training new volunteers and preserve stewards.
 - Continue to enhance and increase the volunteer stewardship program to support current land stewardship efforts and engage the next generation of ecological stewards and volunteers.

- Work with Resource Environmental Services, Inc. to develop potential mitigation banks at Ray Lake and Prairie Stream Forest Preserves. Develop plans for banks, which could include the restoration of 750 acres of wetlands, prairies and savannas.
- Collaborate and coordinate the U.S. Army Corps of Engineers Section 206 Aquatic Ecosystem Restoration Program at Dutch Gap Forest Preserve. This program will restore natural communities including marsh, wet meadow, wet prairie, mesic and dry prairie, mesic and dry oak savanna, and wet and open woodlands. Once agricultural practices cease, the hydrology and geomorphology will be naturalized. This will allow for the restoration and establishment of native plant and animal species over the 791-acre site.
- Continue leading the Chiwaukee Prairie Illinois Beach Lake Plain Partnership with Illinois and Wisconsin Departments of Natural Resources, Wisconsin Nature Conservancy, and others to restore the historic hydrological conditions to Spring Bluff Forest Preserve and other natural communities of the Lake Plain.
- Collaborate with the Chicago Region Tree Initiative and other partners for the implementation of an outreach program to the neighbors and adjacent landowners near Edward L. Ryerson Conservation Area to increase the urban and natural tree canopy, naturalize golf courses, commercial development, and private landowners to establish and enhance a buffer area around the Nature Preserve at Ryerson Woods.
- Participate in the Barrington Greenway Initiative collaborating with Citizens for Conservation, Forest Preserve District of Cook County, McHenry County Conservation District, Friends of the Forest Preserves, and Bobolink Foundation for restoration efforts at Grassy Lake Forest Preserve, Cuba Marsh Forest Preserve, and other open spaces in and around the southwestern portion of the County.
- Continue priority habitat restoration projects at Greenbelt, Grant Woods, Van Patten Woods, Lakewood, Kettle Grove, Grassy Lake, Middlefork Savanna, Rollins Savanna, Spring Bluff, Captain Daniel Wright Woods, Lyons Woods, Pine Dunes, Prairie Wolf and Wadsworth Savanna Forest Preserves, Grainger Woods Conservation Preserve, and Edward L. Ryerson Conservation Area.

4. Prevent Species Loss

- Coordinate with partners to protect and recover Chicago Wilderness' Priority Species providing leadership for the Blanding's turtle recovery effort.
- Collaborate with county partners to provide for the rearing and introduction of aquatic species. Work through the DuPage County Urban Stream Research Center to restore mussel, aquatic invertebrates, and fish species to Lake County streams and lakes.
- Collaborate with the Illinois Orchid Society and the Chicago Botanic Garden to augment existing populations of native orchids and other rare plant species, including the purple fringed orchid and showy lady's slipper, through the development of recovery protocols. These efforts will include monitoring, hand pollination, and propagation to increase both the number and population size of rare orchid species.
- Collaborate with the Chicago Botanic Garden for the development of recovery protocols for rare plant species that are difficult to grow in a nursery setting including twinflower, goldenseal, and horary puccoon.

- Continue collaboration with Chicago Wilderness, Peggy Notebaert Nature Museum, and Lincoln Park Zoo for the development of re-introduction strategies for Blanding's turtle, smooth green snake, massasauga rattlesnake, spotted salamander and the wood frog.
- Continue the operation of the native seed nursery, generating seed for restoration projects and providing rare local genotypes.
- Coordinate with Northern Illinois University's Institute for the Study of Environment, Sustainability, and Energy for the ecological assessment of wildlife populations and trends.
- Collaborate with the Chicago Botanic Garden and Northwestern University to determine the effects of fire and other management activities on our plant communities and population trends of plants of concern.
- Continue District's annual reforestation program, planting native trees and shrubs focusing on the identification of potential 1,000-acre woodland complexes.
- Continue implementation of the Deer Management Program, including new natural areas for management.
- Implement the Oak Ecosystem Recovery Plan and continue to collaborate with regional partners on oak awareness month and the development of a community involvement project to protect, enhance, and expand oak communities in the region.
- Continue collaboration with the Morton Arboretum and the Chicago Regional Tree Initiative for the recovery of oak ecosystems, increase of county-wide tree canopy, and reduction of European buckthorn.

5. Improve Water Quality

- Serve on the Lake County Stormwater Management Commission's Technical Advisory Committee to recommend changes to the Water Development Ordinance that will accommodate future and newly identified baseline flood conditions.
- Participate in the Des Plaines River and North Branch Watershed Workgroup to develop a baseline assessment and identify impairments in the Des Plaines River and Chicago River watershed and begin the development of an aquatic resource management program.
- Participate in Lake County Stormwater Management Commission's Des Plaines River, Lake Michigan, and Squaw Creek Watershed planning efforts.

6. Data-driven Conservation

- Upgrade and update the Ecological Database to provide data for driving decisions about the refinement of the Ecological Complexes, determining restoration priorities and locations for natural communities, determining the status of native species, and to provide data for the development of metrics.
- Collaborate with regional partners for the consolidation of land managers' ecological and abiotic data to determine on-going trends concerning changing climatic conditions, protection, and restoration efforts. Including working with the Illinois Natural History Survey and Prairie Research Institute.

- Continued implementation of ecological monitoring and analysis of both ecological and management data, to develop metrics and to assess impacts of restoration and management on flora, fauna, and abiotic components of our lands.

PERFORMANCE MEASUREMENTS	2018/19 ACTUAL	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED
Prairie, Woodland, Wetlands Seeded (acres)	383	432	620	150
Reforestation (trees/shrubs planted)	2,900	1,330	3,105	2,650
Prescribed Burn Management (acres)	2,874	1,250	2,550	3,000
Small Invasive Tree and Shrub Control (acres)	134	127	166	137
Selective Clearing Projects (acres)	921	570	60	93
Herbaceous Invasive Plant Control (acres)	6,217	7,980	8,560	9,000
Volunteer Stewardship (hours)	14,532	13,700	14,300	18,500
Native Seed Nursery Seed (value)	\$298,000	\$186,000	\$179,331	\$180,000

FULL TIME EQUIVALENT (FTE)	2018/19	2019/20	2021	2022
NATURAL RESOURCES	11.4	33.71*	33.71	33.71

* Increase in the 2020 FTE was due to a restructuring of departments.



2021 Budget	2021 Estimate	2022 Request
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Funding Sources

Development Fund Tax Levy	\$4,370,111	\$4,290,616	\$4,719,704
Retirement Fund Tax Levy	438,910	434,620	401,360
Grants and Donations	1,059,323	824,468	169,810
Land and Building Rentals	361,930	436,410	343,080
Other Revenues	30,800	25,840	23,400
Total Funding	6,261,074	6,011,954	5,657,354

Expenditures

Salaries (33.71 FTE)	2,311,770	2,280,270	2,370,720
Benefits	425,860	377,300	445,910
Payroll taxes and IMRF costs	438,910	434,620	401,360
Commodities	157,900	163,140	166,900
Contractuals	1,895,961	2,000,620	1,947,480
Total Operating Expenses	5,230,401	5,255,950	5,332,370
Capital	1,030,673	756,004	324,984
Total Expenditures	\$6,261,074	\$6,011,954	\$5,657,354



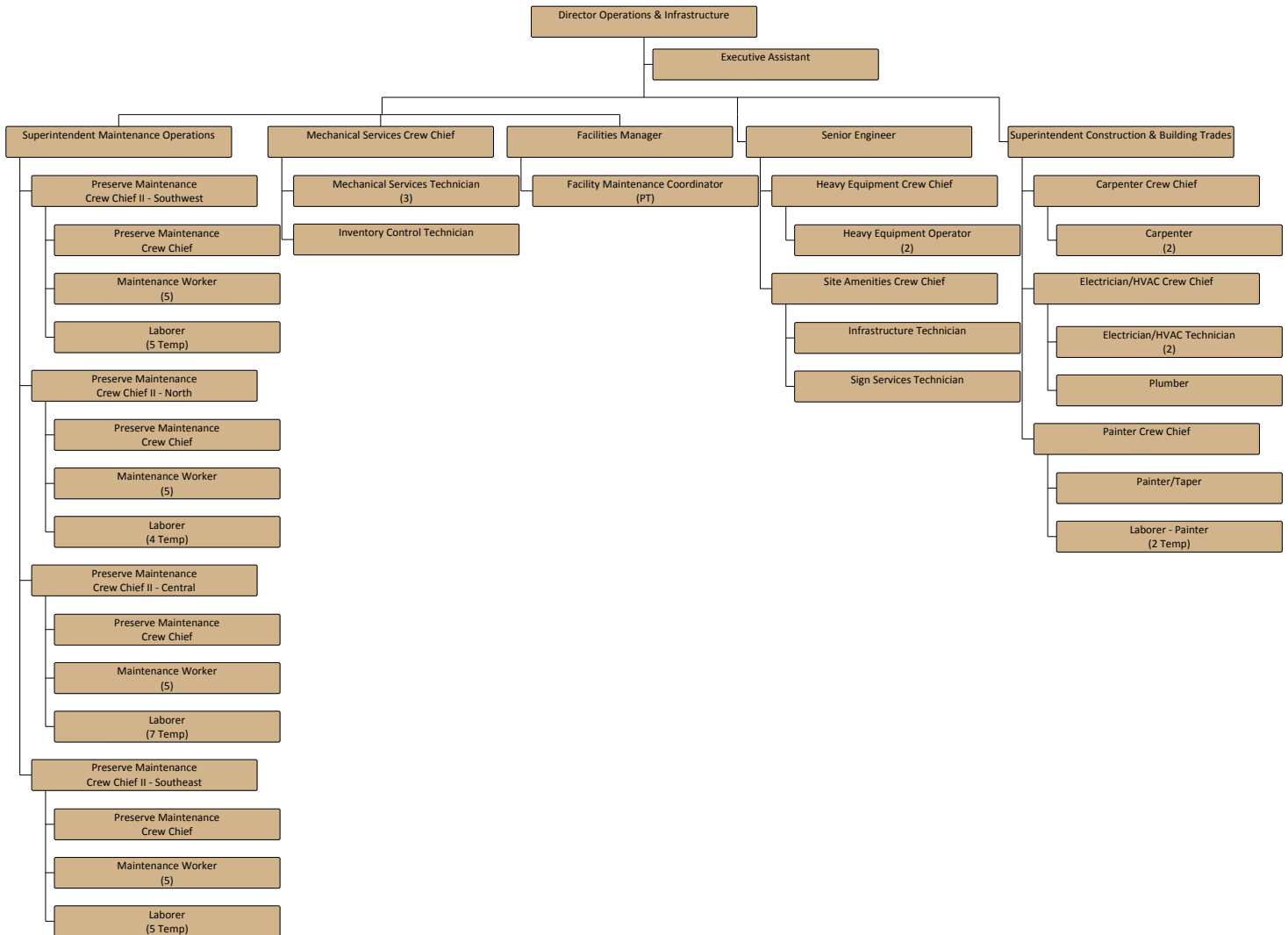
	<u>2018/19</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Estimate</u>	<u>2022</u> <u>Request</u>
Expenditures					
Personnel					
Salaries & Wages	2,795,489	1,947,328	2,037,130	1,994,850	2,095,720
Part Time Wages	90,875	40,580	74,120	72,320	69,260
Overtime Wages	25,302	15,325	40,000	57,600	40,000
Sick Pay Reimbursement	14,970	17,935	5,950	12,000	8,000
Health Insurance	482,903	347,853	425,860	366,310	433,840
Total Personnel	3,409,539	2,369,021	2,583,060	2,503,080	2,646,820
Commodities					
Office Supplies	1,993	861	1,200	1,040	1,000
Books, Periodicals, Manuals	116	0	300	300	300
Postage	12,805	10,737	9,800	9,800	11,900
Uniforms	12,958	5,325	7,600	7,400	8,300
Small Tools & Equipment	10,879	5,065	9,100	8,900	9,100
Ground Maint. Supplies	127,945	99,419	89,500	96,900	90,000
Equipment Maint. Supplies	539	146	1,100	500	7,000
Operating Supplies	86,925	27,023	39,300	38,300	39,300
Total Commodities	254,160	148,576	157,900	163,140	166,900
Contractuals					
Legal Fees	11,882	3,975	10,000	10,000	10,000
Computer Fees & Services	1,379	1,330	400	1,200	1,300
Consulting Fees	238,164	110,909	176,850	166,570	159,850
Advertising	2,487	671	2,300	800	2,300
Printing	7,474	3,884	8,150	8,150	8,150
Dues & Subscriptions	27,678	25,115	27,770	27,510	13,770
Licenses & Permits	5,656	5,376	10,000	10,000	8,000
Natural Gas	6,487	4,180	4,390	4,300	4,390
Electricity	17,180	10,708	11,660	10,800	11,660
Telephone	49,567	24,716	23,640	25,150	26,090
Water & Sewer	505	133	190	200	220
Disposal Services	315	244	230	500	230
Pest Control	175	117	110	120	110
Insect Management Control	79,535	23,937	45,000	45,000	195,000
Ecological Land Mgmt Contract	457,597	259,025	460,000	385,000	425,000
Repairs & Maint. Building	3,291	989	3,130	4,070	3,130
Repairs & Maint. Grounds	0	0	5,000	5,000	5,000
Equipment Rental	15,470	22,005	28,670	28,670	28,670
Vehicle Replacement Charge	133,560	116,530	119,050	119,050	109,120
IT Replacement Charge	36,920	34,860	32,820	32,820	29,870
Equipment Replacement Chrg	116,065	82,900	86,970	86,970	84,220
Certifications and Education	4,934	2,344	3,950	3,950	3,950
Professional Development	6,081	2,605	7,050	5,290	7,050
Mileage Reimbursement	6,308	472	4,600	4,300	4,600
Miscellaneous Contractuals	96,672	270,330	210,317	244,300	281,500
Total Contractuals	1,325,382	1,007,355	1,282,247	1,229,720	1,423,180
Total Operating Expenses	4,989,081	3,524,952	4,023,207	3,895,940	4,236,900
Capital					
Buildings & Structures	41,021	0	0	0	0
Heavy Equipment	0	46,698	7,200	12,000	150,000
Total Capital	41,021	46,698	7,200	12,000	150,000
Total Expenditures	5,030,102	3,571,650	4,030,407	3,907,940	4,386,900



Lake County
Forest Preserves

Budget Request 2022
6100 Youth Conservation Corps
Natural Resources Department

	<u>2018/19 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Estimate</u>	<u>2022 Request</u>
Expenditures					
Personnel					
Part Time Wages	132,893	66,438	143,580	143,500	157,740
FICA Contributions	10,344	5,083	10,990	10,990	12,070
Total Expenditures	143,237	71,521	154,570	154,490	169,810





General Program Statement

The Operations and Infrastructure Department consists of four divisions: Administration, Grounds Maintenance, Infrastructure and Building Trades.

The Administration Division provides direction, management, administrative and clerical support to the other divisions.

The Grounds Maintenance Division performs grounds and trail maintenance, tree and turf maintenance, minor building maintenance, garbage pick-up, snow removal and general upkeep of preserves; provides program support to other departments by preparing sites for special events and programs and performing site cleanups after major events; assists with the District's natural resources management program through invasive species removal and control, controlled burning and maintains a central stores operation for the entire District.

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 accomplishes engineering and construction of major capital repair and replacement projects to roads and parking lots, bridges, boardwalks, bathrooms, picnic shelters and other infrastructure.

The Building Trades Division maintains, repairs and makes improvements to the District's buildings, including HVAC, plumbing, electrical systems; performs carpentry repairs and maintenance to buildings and site amenities (shelters, bathrooms, boardwalks, etc.); and paints and maintains building interiors and exteriors.

Key Objectives for 2022

- Maintain and improve existing developed preserves, trails and facilities to publically expected standards.
- 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.
- Provide maintenance and construction services to support on-going programs and projects, and new initiatives in other departments.
- Manage in-house staff and outsourced service contracts to provide grounds, building and infrastructure maintenance using financial resources efficiently.
- Perform additional maintenance responsibilities for recently developed and acquired properties and those scheduled for development and acquisition within the next fiscal year. Continue to ensure coverage of land-banked properties.

- Continue pruning and removing invasive and hazard trees along the Des Plaines River and Millennium Trails.
- Make repairs, modifications and adjustments to improve accessibility to buildings and sites per the ADA transition plan.
- Analyze and prioritize rehabilitation and redevelopment opportunities of preserves in which infrastructure is nearing the end of useful life and use patterns have changed over time, with the intent to reduce impervious surface, eliminate adverse impacts to natural resources, reduce long term operational expenses and provide improved recreational experiences
- Perform demolition and site clean-up of vacated buildings and on recently acquired properties.
- Manage capital improvements to roads and parking lots at various preserves, including the Greenbelt Cultural Center, Lyons Woods and Van Patten Woods.
- Continue trail resurfacing and repair projects throughout the District trail system.
- Continue to review snow and ice control procedures to make improvements in managing the amount of salt (chlorides) applied.

PERFORMANCE MEASUREMENTS	2018/19 ACTUAL	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED
Total Acres	30,835	30,972	31,051	31,063
Improved Sites	47	47	47	47
Unimproved Sites	17	16	16	16
Trail Miles Maintained	207	208	208	209
Parking Lots Maintained	150	150	150	146
Buildings and Structures Maintained	134	140	139	129
Vehicles and Large Equipment Maintained	182	187	189	192

FULL TIME EQUIVALENT (FTE)	2018/19	2020	2021	2022
Operations and Infrastructure	72.62	62.71*	63.71	63.71

* Decrease in the 2020 FTE was due to a restructuring of departments.



2021 Budget	2021 Estimate	2022 Request
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Funding Sources

General Corporate Fund Tax Levy	\$6,235,885	\$6,124,137	\$5,800,480
Development Fund Tax Levy	1,163,030	1,157,710	1,225,100
Retirement Fund Tax Levy	823,120	778,810	730,580
Grants & Donations	-	14,940	-
Charges for Service and Sales	781,910	781,910	850,790
Other Revenue	300,150	425,333	266,390
Total Funding	9,304,095	9,282,840	8,873,340

Expenditures

Salaries (63.71 FTE)	4,318,560	4,086,100	4,315,290
Benefits	977,650	928,550	1,019,720
Payroll taxes and IMRF costs	823,120	778,810	730,580
Commodities	1,074,140	1,057,860	1,106,690
Contractuals	1,202,625	1,215,760	1,313,060
Total Operating Expenses	8,396,095	8,067,080	8,485,340
Capital	908,000	1,215,760	388,000
Total Expenditures	\$9,304,095	\$9,282,840	\$8,873,340

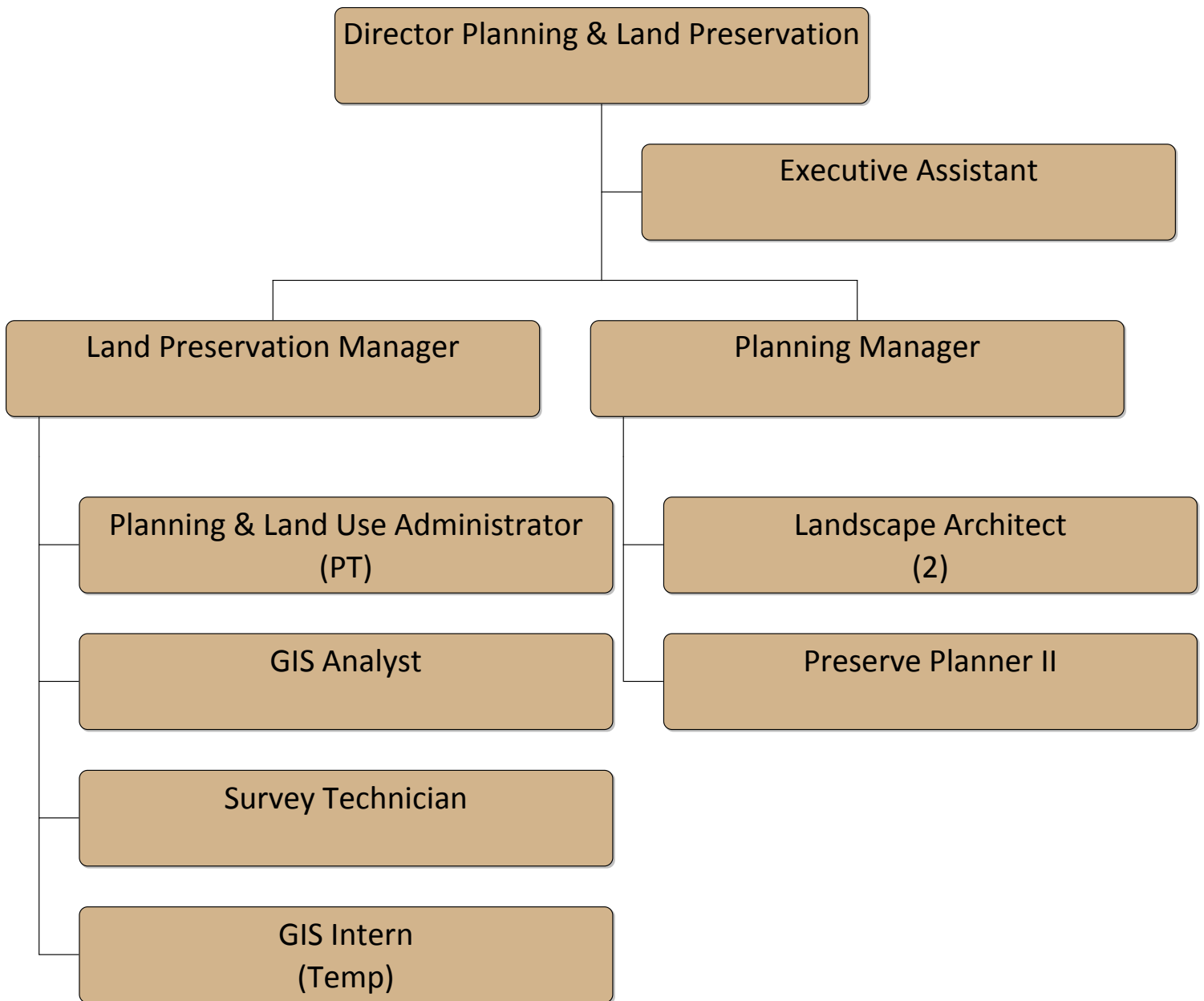


	<u>2018/19 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Estimate</u>	<u>2022 Budget</u>
Expenditures					
Personnel					
Salaries & Wages	4,711,143	3,195,853	3,466,540	3,304,950	3,431,710
Part Time Wages	415,226	105,219	306,910	185,000	307,260
Overtime Wages	90,876	34,647	71,200	79,200	71,200
Sick Pay Reimbursement	12,801	17,767	8,160	48,400	9,050
Health Insurance	1,099,075	762,324	845,480	810,690	903,460
Total Personnel	6,329,121	4,115,810	4,698,290	4,428,240	4,722,680
Commodities					
Office Supplies	1,930	1,504	0	80	0
Postage	194	115	250	200	200
Gasoline & Oil	372,304	214,978	270,000	235,000	270,000
Uniforms	20,625	11,717	13,850	14,500	14,800
Small Tools & Equipment	31,895	23,408	20,400	22,010	31,550
Building Maint. Supplies	201,546	89,810	125,000	125,000	125,000
Ground Maint. Supplies	128,072	47,812	92,000	92,000	93,000
Equipment Maint. Supplies	84,612	48,220	49,500	65,520	55,500
Vehicle Maint. Supplies	72,971	47,844	40,000	40,000	40,000
Inventory Variances	4,004	911	1,000	1,000	1,000
Landscaping, Trees, Shrubs	2,927	1,452	2,000	2,000	2,500
Operating Supplies	134,637	72,603	103,000	104,000	105,500
Total Commodities	1,055,717	560,374	717,000	701,310	739,050
Contractuals					
Computer Fees & Services	8,255	4,668	9,520	9,520	7,000
Advertising	1,475	389	2,000	2,000	1,000
Dues & Subscriptions	15	40	250	250	350
Licenses & Permits	12,547	7,923	8,565	9,960	9,510
Natural Gas	0	0	53,500	53,500	54,570
Electricity	0	0	150,000	140,000	150,000
Telephone	51,239	28,552	33,130	30,500	32,870
Water & Sewer	0	714	13,000	13,020	13,500
Disposal Services	80,738	45,348	60,000	69,000	100,000
Pest Control	0	0	5,960	5,960	5,960
Repairs & Maint. Building	67,467	43,632	68,000	65,000	68,000
Repairs & Maint. Grounds	201,971	127,512	166,480	166,480	171,850
Repairs & Maint. Equipment	57,608	29,851	39,250	49,750	39,250
Repairs & Maint. Vehicles	10,017	6,073	10,000	10,000	10,000
Equipment Rental	24,500	8,513	13,930	13,270	13,840
Vehicle Replacement Charge	201,450	120,280	150,940	150,940	173,000
IT Replacement Charge	52,780	51,375	51,780	53,820	45,620
Equipment Replacement Chrg	141,870	109,270	112,160	112,160	116,520
Certifications and Education	6,232	1,441	5,920	5,890	5,820
Professional Development	11,475	1,397	12,000	10,250	12,000
Mileage Reimbursement	1,159	33	1,200	600	1,200
Real Estate & Drainage Taxes	0	0	6,000	6,000	6,000
Miscellaneous Contractuals	3,638	2,910	4,120	3,820	4,420
Total Contractuals	934,436	589,921	977,705	981,690	1,042,280
Total Operating Expenses	8,319,274	5,266,105	6,392,995	6,111,240	6,504,010
Capital					
Motor Vehicles	0	0	35,000	35,000	0
Heavy Equipment	55,681	29,750	12,000	15,232	45,000
Capital	55,681	29,750	47,000	50,232	45,000
Total Expenditures	8,374,955	5,295,855	6,439,995	6,161,472	6,549,010



Budget Request 2022
2000 Land Development Levy
Operations & Infrastructure Department

	<u>2018/19</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Estimate</u>	<u>2022</u> <u>Request</u>
Expenditures					
Personnel					
Salaries & Wages	651,481	447,285	455,750	458,550	486,070
Overtime Wages	7,810	4,491	10,000	10,000	10,000
Sick Pay Reimbursement	0	118	0	0	0
Health Insurance	176,748	117,202	132,170	117,860	116,260
Total Personnel	836,039	569,096	597,920	586,410	612,330
Commodities					
Gasoline & Oil	64,644	53,153	65,590	60,000	65,590
Uniforms	3,049	3,185	2,250	2,250	2,250
Small Tools & Equipment	12,723	2,356	4,000	4,000	4,500
Ground Maint. Supplies	188,837	128,675	140,000	140,000	145,000
Equipment Maint. Supplies	62,138	49,902	45,000	50,000	50,000
Vehicle Maint. Supplies	34,541	22,402	35,900	30,000	30,000
Preserve Signs and Maint.	87,968	35,054	55,000	55,000	55,000
Operating Supplies	16,054	11,266	12,500	12,500	12,500
Total Commodities	469,954	305,993	360,240	353,750	364,840
Contractuals					
Engineering Fees	0	0	10,000	10,000	10,000
Computer Fees & Services	1,277	1,371	1,300	3,850	2,300
Licenses & Permits	0	1,190	2,740	2,740	2,740
Telephone	7,092	3,745	3,600	3,900	4,000
Disposal Services	1,527	7,635	5,000	5,000	5,000
Repairs & Maint. Grounds	11,080	7,163	15,900	15,900	15,900
Repairs & Maint. Equipment	6,210	18,216	15,000	20,000	20,000
Repairs & Maint. Vehicles	34,307	14,608	12,500	14,000	15,000
Equipment Rental	0	250	2,000	2,000	2,000
Vehicle Replacement Charge	83,280	86,650	85,410	85,410	78,250
IT Replacement Charge	2,140	2,230	7,310	7,310	4,750
Equipment Replacement Chrg	108,600	71,600	48,360	48,360	89,640
Certifications and Education	261	0	150	150	150
Professional Development	0	555	1,500	1,500	1,500
Total Contractuals	255,774	215,213	210,770	220,120	251,230
Total Operating Expenses	1,561,767	1,090,302	1,168,930	1,160,280	1,228,400



General Program Statement

The Planning and Land Preservation Department prepares master plans, designs, engineers and provides contract administration of consultants; and coordinates and manages construction of District public access improvement projects as outlined in the Board-approved Capital Improvement Plan. The Department also manages 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 preserve natural resource areas including wetlands, prairies, wildlife habitats, and forested areas. Also, the District's integrated geographic information system (GIS) is based within the Department and provides innovation and assistance to all other departments with their GIS needs.

Revenues for the District's land preservation program are funded 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 (80%) was designated for land acquisition purposes. While those referendum funds for land acquisition have been depleted, the District continues to review available parcels and search for opportunities to fund properties that are deemed a priority. In 2010, the District passed a resolution adopting the Lake County Vision for Land Preservation, which included a land acquisition goal, in combination with the District's public and private land preservation partners in Lake County, to preserve at least 20% of the County as natural areas, parks, trails, farmland and scenic views by 2030.

Planning Division Key Objectives for 2022

- Continue analyzing and prioritizing rehabilitation and redevelopment opportunities of preserves in which infrastructure is nearing the end of useful life and use patterns have changed over time, with the intent to right size impervious surfaces, eliminate adverse impacts to natural resources, reduce long term operational expenses and provide improved recreational experiences.
- Continue implementation of the Millennium Trail Plan, including coordinating with IDOT to complete the Raven Glen/Ethel's Woods Forest Preserves Route 45 tunnel and trail connection and administer the federal funding process for the construction. Complete Phase II engineering and submit applications for federal funding assistance for the construction of a 3.1-mile section of the Millennium Trail connecting the existing trails at Ethel's Woods and Pine Dunes Forest Preserves.
- Begin implementation of Phase I of the Board-approved Lakewood Master Plan improvements including a 1.6-mile asphalt loop trail, a new 3-season shelter, a net-zero grounds maintenance facility, accessibility improvements to the existing shelter E area, a day use area adjacent Taylor Lake and replacement of aging and deteriorating infrastructure.
- Continue the collaboration and planning of the Regional Greenway Trail System including connecting the Millennium Trail to the Des Plaines River Trail, completion of preliminary trail routing studies of the Chain O' Lakes Bike Path through Bluebird Meadow Forest Preserve and the Middlefork Trail and Greenway from Route 22 to Old Mill Road. Continue working with partners to finalize the Millennium Trail routing through the Round Lake area and identify an implementation strategy for completion of this 2-mile section.
- Assist the Preservation Foundation with the development of a fundraising strategy for implementation of the Oriole Grove Master Plan and the long-term maintenance and operation of the Preserve.

- Assist Lake County Division of Transportation and other partners with the planning and implementation of the Fort Hill Trail, Chain O' Lakes Bike Path and the Route 137 Patriot Path.
- Continue working with the Lake County Division of Transportation on the maintenance and monitoring of the Buffalo Creek Forest Preserve wetland mitigation bank and the installation of buffer plantings along Checker Road, and the coordination of road improvement projects adjacent to District holdings at Cuba Marsh, Grant Woods, Greenbelt and Wadsworth Savanna Forest Preserves.
- Complete the analysis and review of the District-wide wayfinding trail signage system and begin the development of design plans, procedures and standards for implementation of the new system.
- Complete the implementation of the Americans with Disabilities Act (ADA) improvements for the Duck Farm Dog Exercise Area.
- Assist the Operations and Infrastructure Department with the site-work construction of the new ground's maintenance building at Lakewood Forest Preserve.
- Continue coordination with the Illinois Department of Transportation on several projects including; the Route 22 road improvement project and shared-use path adjacent to Egret Marsh and Heron Creek Forest Preserves; the Route 173 shared-use path adjacent to Raven Glen, Ethel's Woods, Pine Dunes, and Van Patten Forest Preserves; the Route 45 Millennium Trail extension between McDonald Woods and Raven Glen Forest Preserves; and the Route 83 shared-use path adjacent Rollins Savanna Forest Preserve.
- Continue greenway planning efforts and engage in cooperative working relationships with local municipalities, townships and other partners to identify areas of the County that are not connected to the Regional Greenway Trail System. Develop strategies for implementing safe connections whenever possible. Work with the local communities to extend the Grand Illinois Trail connecting Singing Hills Forest Preserve to Volo Bog and Moraine Hills State Park in McHenry County.
- Assist with the design and implementation of phase one of the District-wide accessibility improvements and transition plan to achieve compliance with the current ADA standards, providing adequate access for people of all ages and abilities and reducing long-term maintenance costs.
- Perform analysis and review of the existing Des Plaines River Trail map signs and prepare design plans for the implementation of those improvements.
- Prepare design plans for the Millennium Trail map and directional signage and complete a sign location plan for implementation of the new sign system.
- Continue the District's annual tree and shrub planting program in addition to the tree and shrub planting associated with the mitigation of Lake County Division of Transportation's Fairfield Road and Route 176 intersection improvement project.
- Continue to monitor and improve the District's internal project notification system and work with the Community Engagement & Partnerships Department to develop adjustments to the system so it can be shared with the general public through on-line communications.
- Begin implementation of Phase I of the Site Plan and Schematic Building Design for a new Net Zero Environmental Education Facility at the Edward L. Ryerson Conservation Area. Assist the Preservation Foundation with securing the required funding for implementation including potential public/private donations and a grant through the Illinois Clean Energy Community Foundation.

Land Preservation Division Key Objectives for 2022

- Continue to align the District's land acquisition plan with the approved Strategic Plan.
- Continue implementation of 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) Developing strategic partnerships.
- Capitalize on the completed Lake County Green Infrastructure Model & Strategy (GIMS), building on the previous efforts of the Chicago Wilderness Regional Green Infrastructure Vision (GIV), by identifying a more-refined green infrastructure network model with higher resolution and more up-to-date Geographic Information System (GIS) data, to provide a framework for identifying land conservation, public access and restoration opportunities.
- Continue to work with the Administration and Natural Resources Departments on the modernization of the ecological database and its associated GIS applications. The database provides staff with an efficient means of collecting, analyzing and using the information to support the District's restoration and wildlife preservation goals.
- Continue to expand and improve the Board-approved Strategic Objective of a District-wide GIS by working with all Departments to improve data collection, analysis methods and business workflows.
- Continue working with partners to plan and implement partnership trails. Support that effort through land preservation consistent with the District's land preservation goals and the Strategic Plan.
- Continue coordination with the Lake County Division of Transportation on remaining projects originally combined within a single Intergovernmental Agreement for the exchange of fee-simple, permanent easement and temporary easement property rights for public access improvements and natural resource benefits. Projects completed are at Captain Daniel Wright Woods, Wadsworth Savanna, Grant Woods and Greenbelt Forest Preserves. Remaining projects include the installation of culverts along St. Mary's Road between Grainger Woods and Captain Daniel Wright Woods and the eventual extension of the Fort Hill Trail within and from Ray Lake Forest Preserve to the County's segment at the intersection of Erhart and Fremont Center Roads.
- Foster strategic partnerships to leverage lands and funding from private non-profit sources, state and federal grants including the Open Space Lands Acquisition and Development (OSLAD) and Land and Water Conservation Fund (LAWCON) programs, intergovernmental agreements, donations and conservation easements.
- Work with the Director of Community Engagement and Partnerships and the Preservation Foundation to actively solicit private donations for the District's ongoing land acquisition efforts through either monetary or land donations consistent with the District's preservation plans.
- Continue to develop and enhance working relationships and partnerships with non-profit land conservation organizations (Lake Forest Open Lands Association, The Nature Conservancy, Citizens for Conservation, Lake Bluff Open Lands, the Barrington Area Conservation Trust, and Openlands) that will identify and preserve properties that will enhance the District's landholdings.
- Develop strategies to acquire and/or preserve in-holdings throughout the District with special emphasis on those in-holdings that could negatively impact natural resource protection of adjacent District lands due to environmental contaminations, and on those that could provide public access opportunities or locations for accessibility improvements.

- Analyze potential land acquisition programs or partnerships in urbanized areas of the county that may include the purchase of smaller parcels to meet the open space needs of an urban population or connectivity and access project needs to benefit underserved areas.
- Work with elected state officials from Lake County, environmental groups and the statewide Forest Preserve District coalition to monitor and stabilize the OSLAD and LAWCON grant programs on land acquisition funding.
- Continue to identify and implement opportunities for protection of District land holdings through the use of property restrictions such as conservation easements, deed restrictions or nature preserve dedications, where appropriate.

PERFORMANCE MEASUREMENTS	2018/19 ACTUAL	2020 ACTUAL	2021 ESTIMATED*	2022 PROJECTED
Annual District Acres Preserved (includes easements)	103.3 [♦]	137.0	78.8	12.2
Percent of County Preserved by District	10.24% ^{♦♦}	10.28%	10.31%	10.31%
Percent of County Preserved with Partners (Goal = 20%)	18.30% [†] (55,135 acres)	18.37% (55,329 acres)	18.43% (55,509 acres)	18.47% (55,638 acres)
Total Number of District Sites	64 ^{††}	64	64	64
Average District per-acre cost for land	\$24,262 [♦]	\$12,606	\$1,053	\$24,603
Total District acreage	30,835.8 ^{♦♦}	30,971.8	31,050.6	31,062.8

[♦] Annual District Acres Preserved *does not* include the 131-acre reduction for the District's exchange of Black Crown Forest Preserve to the Illinois Department of Natural Resources (IDNR) for the State of Illinois' interests in portions of the Oriole Grove and Prairie Wolf Forest Preserves.

^{♦♦} Percent of County Preserved by District *does* reflect the 131-acre reduction for District's exchange of Black Crown Forest Preserve to the IDNR for the State of Illinois' interests in portions of the Oriole Grove and Prairie Wolf Forest Preserves.

[†] Percent of County Preserved with Partners *does* include the 131-acres of Black Crown Forest Preserve transferred from the District to the IDNR for the State of Illinois' interests in portions of the Oriole Grove and Prairie Wolf Forest Preserves since the property remains protected.

^{††} Reduction due to the exchange of the entire 131-acre Black Crown Forest Preserve to the IDNR for the State of Illinois' interests in portions of the Oriole Grove and Prairie Wolf Forest Preserves.

[♦] Per-acre cost *does not* include a 131-acre reduction for the exchange of Black Crown Forest Preserve to the IDNR for the State of Illinois' interests in portions of the Oriole Grove and Prairie Wolf Forest Preserves.

^{♦♦} Total District acreage includes both the property purchased *and* the 131-acre reduction for the exchange of Black Crown Forest Preserve to the IDNR for the State of Illinois' interests in portions of the Oriole Grove and Prairie Wolf Forest Preserves.

^{*} Bond Funds from the 2008 Referendum were exhausted in July 2020; subsequent acquisitions were and will be completed as donations, or using funds reallocated from other accounts or from special line-items within the budget.

FULL TIME EQUIVALENT (FTE)	2018/19	2020	2021	2022
PLANNING AND LAND PRESERVATION	10.2	10.2	10.2	10.2

2021 Budget	2021 Estimate	2022 Request
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Funding Sources

Development Fund Tax Levy	\$1,315,788	\$1,074,720	\$1,269,000
Retirement Fund Tax Levy	170,620	160,170	148,730
Investment Income(Development Fund)	173,500	312,800	209,010
Other Revenues	3,942,819	3,666,410	367,540
Use of Fund balance	7,931,792	7,831,960	760,350
Total Funding	13,534,519	13,046,060	2,754,630

Expenditures

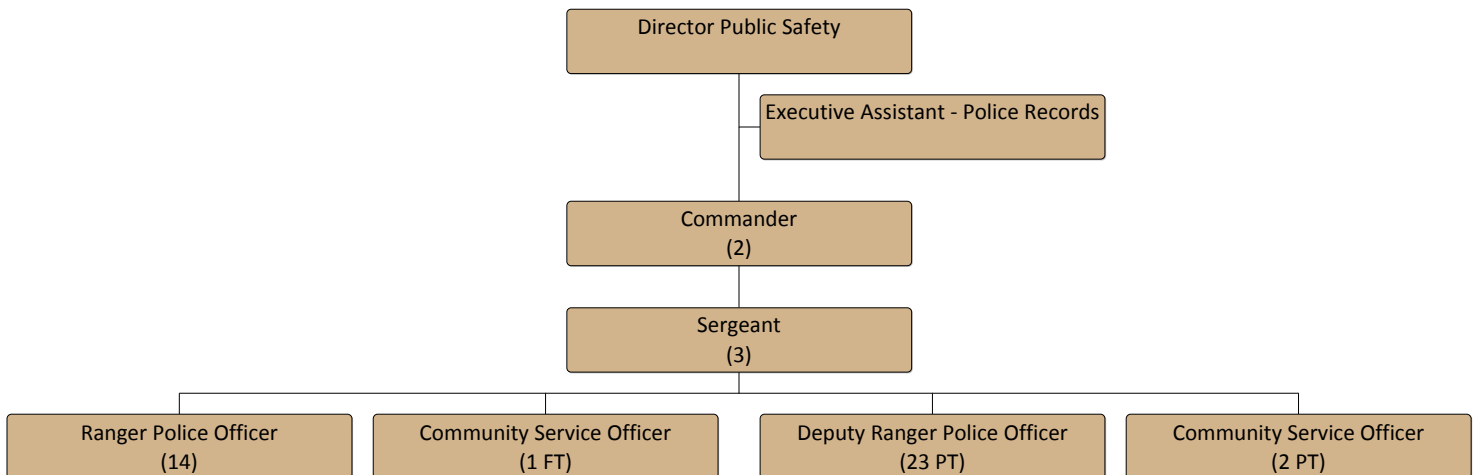
Salaries (10.2 FTE)	897,720	843,230	881,840
Benefits	146,660	139,720	160,320
Payroll taxes and IMRF costs	170,620	160,170	148,730
Commodities	13,090	12,740	18,470
Contractuals	446,708	421,720	432,270
Total Operating Expenses	1,674,798	1,577,580	1,641,630
Capital (including land acquisition)	11,859,721	11,468,480	1,113,000
Total Expenditures	\$13,534,519	\$13,046,060	\$2,754,630

	<u>2018/19 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Estimate</u>	<u>2022 Budget</u>
Expenditures					
Personnel					
Salaries & Wages	1,132,948	822,257	839,380	812,060	866,550
Part Time Wages	75,887	37,657	55,920	25,170	53,990
Overtime Wages	(271)	348	0	0	0
Sick Pay Reimbursement	10,614	5,929	2,420	6,000	6,300
Budgeted Salary Adjustment	0	0	(45,000)	0	(45,000)
Health Insurance	194,835	147,617	146,660	139,720	160,320
Total Personnel	1,414,013	1,013,808	999,380	982,950	1,042,160
Commodities					
Office Supplies	6,607	1,839	4,720	4,410	4,500
Software	695	0	0	0	0
Books, Periodicals, Manuals	40	0	50	10	50
Postage	1,265	817	550	550	650
Uniforms	357	650	670	670	670
Equipment Maint. Supplies	619	894	800	800	800
Operating Supplies	9,612	6,827	6,300	6,300	11,800
Total Commodities	19,195	11,027	13,090	12,740	18,470
Contractuals					
Architect Fees	15,688	7,500	10,000	10,000	10,000
Legal Fees	24,225	56,459	30,000	30,000	30,000
Engineering Fees	10,014	6,228	17,224	10,000	10,000
Computer Fees & Services	12,412	12,228	17,670	17,820	16,410
Consulting Fees	61,707	55,565	82,964	70,650	70,000
Advertising	1,473	615	500	250	500
Printing	0	263	200	150	200
Dues & Subscriptions	10,290	7,058	6,900	6,900	5,950
Electricity	12,271	7,649	11,660	10,000	11,660
Telephone	14,115	8,010	8,090	8,050	8,090
Water & Sewer	454	120	190	200	220
Disposal Services	279	220	250	250	250
Pest Control	158	105	110	110	110
Repairs & Maint. Building	2,960	889	3,130	4,070	3,130
Repairs & Maint. Equipment	0	0	1,000	1,000	750
Equipment Rental	3,592	2,255	2,670	2,670	2,670
Vehicle Replacement Charge	23,520	6,140	5,450	5,450	10,540
IT Replacement Charge	31,790	29,750	31,560	31,560	32,890
Equipment Replacement Chrg	1,800	1,200	1,200	1,200	1,200
Certifications and Education	245	15	1,200	400	900
Professional Development	11,505	1,467	13,290	5,810	8,000
Mileage Reimbursement	147	253	450	150	300
Real Estate & Drainage Taxes	46,514	40,025	41,000	40,030	41,000
Miscellaneous Contractuals	40	0	0	0	7,500
Total Contractuals	285,199	244,014	286,708	256,720	272,270
Total Operating Expenses	1,718,407	1,268,849	1,299,178	1,252,410	1,332,900
Capital					
Improvements to Buildings	20,071	0	0	0	0
Capital Imprvmnts-Preserves	3,305,651	1,147,512	7,379,140	7,078,420	1,113,000
Miscellaneous Capital	82,957	26,666	39,371	39,380	0
Capital	3,408,679	1,174,178	7,418,511	7,117,800	1,113,000
Total Expenditures	5,129,844	2,443,027	8,717,689	8,370,210	2,445,900



Budget Request 2022
Land Acquisition Department

	<u>2018/19</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Estimate</u>	<u>2022</u> <u>Request</u>
Expenditures					
Personnel					
Part Time Wages	(1,165)	0	0	0	0
Total Personnel	(1,165)	0	0	0	0
Commodities					
Postage	8	0	0	0	0
Total Commodities	8	0	0	0	0
Contractuals					
Legal Fees	2,510	587	0	0	0
Total Contractuals	2,510	587	0	0	0
Total Operating Expenses	1,353	587	0	0	0
Capital					
Land Acquisition	2,429,100	1,633,350	43,210	41,580	0
Title Fees	6,525	7,775	10,700	1,230	0
Tax Prorations	1,756	52,292	2,000	7,880	0
Other Land Acquisition Costs	2,686	4,366	0	0	0
Appraisal Fees	14,500	6,900	10,000	3,500	0
Engineering Fees	31,800	16,655	25,000	0	0
Legal Fees	150,733	73,284	35,000	17,830	0
Total Capital	2,637,100	1,794,622	125,910	72,020	0
Total Expenditures	2,638,453	1,795,209	125,910	72,020	0



General Program Statement

The Public Safety Department is a full-service conservation law enforcement organization that protects the District's natural resources, facilities and the people that work in and visit the preserves. The department enforces conservation, criminal and traffic laws of the State of Illinois, and the ordinances of the Lake County Forest Preserve District. Also, it investigates criminal activity that occurs in the preserves. The department's proactive, problem-solving officers are a comforting presence in the preserves to our visiting public and a deterrent to undesirable activities.

The Department provides visitor and natural resource information, and protection services through proactive safety patrol of all forest preserves; response to constituent requests and activity complaints, property encroachments, accidents and other emergencies; investigates reports of crimes utilizes community policing and problem-oriented policing strategies to address crimes; quality of life concerns; and administers permit programs for picnics, youth camping, equestrian, dog exercise areas, and other facilities. Public Safety also 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, and the Illinois Law Enforcement Alarm System and participates with the Lake County Police Community through memberships in professional and civic organizations.

Key Objectives for 2022

- Complete the accreditation process through the Illinois Law Enforcement Accreditation Program.
- Continue to educate stakeholders about the Public Safety Department's skill levels and capabilities.
- Maintain high standards of training and ensure all mandated training by state and federal laws are completed annually. Maintain a three-year rotating training plan to ensure all sworn personnel meet mandates to maintain their certifications.
- Enhance public safety presence and visibility on trails and other remote areas, as well as at special events and programs through the use of data and technology to manage patrol assets.
- Create and maintain active partnerships with patrons, employees and governmental agencies to enhance crime prevention measures in the preserves, to ensure a safe and crime-free environment for patrons and staff.
- Identify and incorporate technology to effectively and efficiently increase coverage of the preserves and trail systems.
- Evaluate and enhance the trailside safety education program to educate users about ordinances, proper trail etiquette and safety practices by expanding to major trail systems.
- Maintain working relations and expand opportunities to work with local fire and police departments to maximize and enhance capabilities of public safety for the preserves and Lake County community.
- Identify opportunities for implementation of community policing and problem-oriented policing procedures through the use of data to identify issues and to ensure the sustainability of the low crime rate and high levels of service presently provided.

- Continue identifying and eliminating known encroachments and diligently monitor the boundaries for encroachments.

PERFORMANCE MEASUREMENTS	2018-2019	2020*	2021**	2022
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Public Safety (Ranger) Response Activity	4,235	3,630	4,200	5,000
Preserve Gates Opened/Closed Daily	65	65	65	65
Picnic Permits	2,384	0	1,100	2,300
Annual Dog Permits	8,120	13,671	9,000	9,000
Daily Dog Permits	9,309	13,060	8,000	9,000
Annual Horse Permits	87	108	100	100
Youth Group Camping Permits	76	0	20	40
Model Airplane Permits	87	71	70	70

* Numbers effected by pandemic shutdown restrictions.

** Numbers effected by 1/2 year pandemic shut down restrictions.

FULL TIME EQUIVALENT (FTE)	2018/19	2020	2021	2022
Public Safety	29.53	29.53	29.53	29.53

2021 Budget	2021 Estimate	2022 Request
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Funding Sources

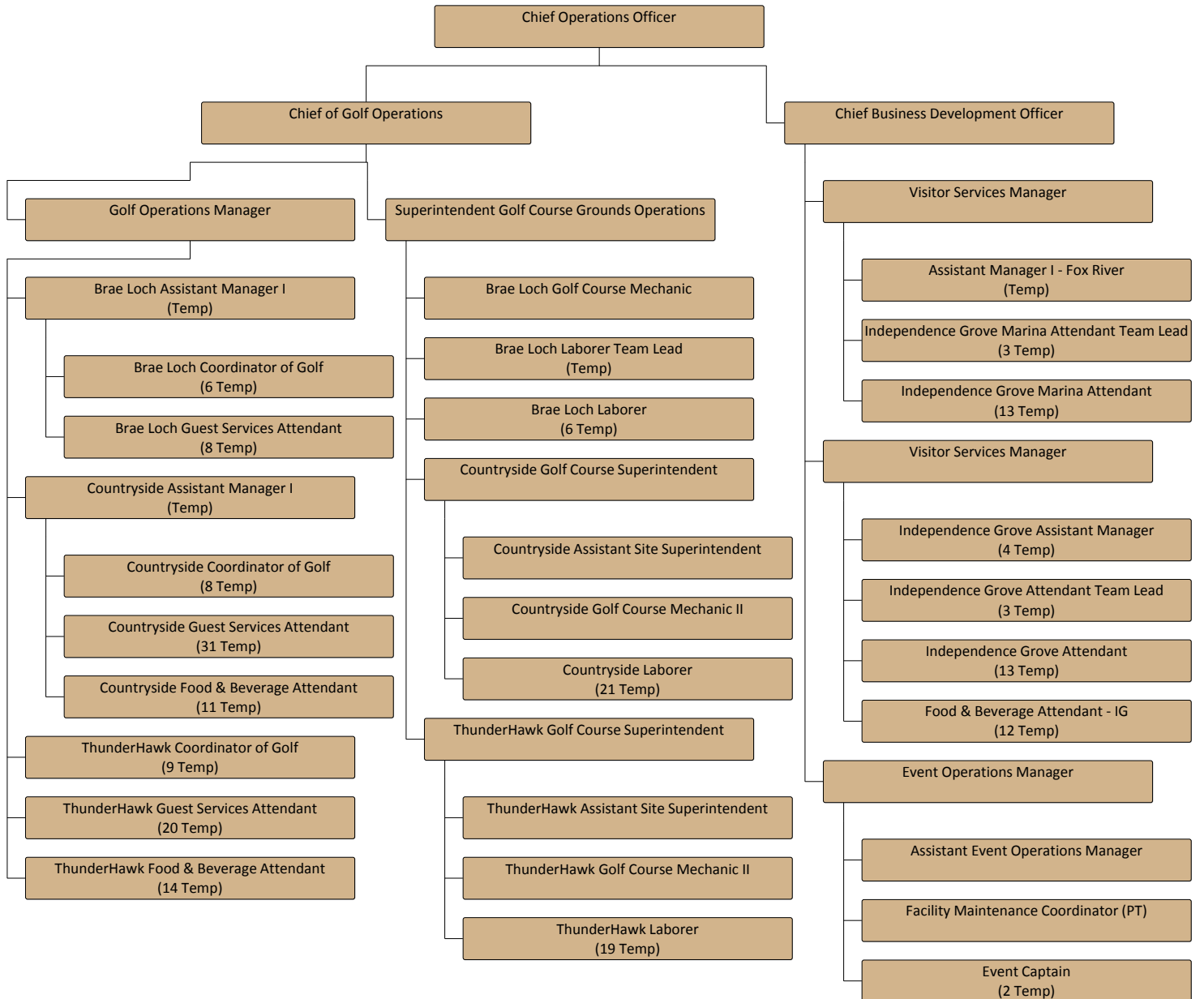
General Corporate Fund Tax Levy	\$2,723,013	\$2,289,690	\$2,472,740
Retirement Fund Tax Levy	484,100	461,830	427,140
Permits	572,500	835,800	812,000
Other Revenues	43,850	47,960	43,570
Total Funding	3,823,463	3,635,280	3,755,450

Expenditures

Salaries (29.53 FTE)	2,540,030	2,423,030	2,523,140
Benefits	401,890	382,800	398,140
Payroll taxes and IMRF costs	484,100	461,830	427,140
Commodities	75,543	68,450	75,250
Contractuals	308,900	299,170	331,780
Total Operating Expenses	3,810,463	3,635,280	3,755,450
Capital	13,000	-	-
Total Expenditures	\$3,823,463	\$3,635,280	\$3,755,450



	<u>2018/19 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Estimate</u>	<u>2022 Request</u>
Expenditures					
Personnel					
Salaries & Wages	2,583,914	1,837,940	2,041,880	1,930,050	2,029,390
Part Time Wages	546,545	406,708	398,980	398,980	398,980
Overtime Wages	138,275	64,923	87,770	87,000	87,770
Sick Pay Reimbursement	13,015	2,188	11,400	7,000	7,000
Health Insurance	490,842	355,008	401,890	382,800	398,140
Total Personnel	3,772,591	2,666,767	2,941,920	2,805,830	2,921,280
Commodities					
Office Supplies	6,214	4,017	3,200	3,000	4,000
Books, Periodicals, Manuals	4,539	0	250	200	250
Postage	4,176	5,913	3,500	4,250	4,500
Uniforms	53,105	21,509	33,000	33,000	36,500
Small Tools & Equipment	20,962	9,875	10,000	9,000	10,000
Operating Supplies	28,738	13,234	25,593	19,000	20,000
Total Commodities	117,734	54,548	75,543	68,450	75,250
Contractuals					
Computer Fees & Services	38,472	27,757	31,220	30,000	31,220
Merchant Credit Card Fees	36,672	28,395	32,500	35,000	34,000
Advertising	676	0	1,200	900	1,200
Printing	5,997	3,014	10,000	10,000	8,000
Dues & Subscriptions	3,870	2,398	4,170	4,000	5,240
Telephone	26,586	14,067	16,000	15,500	16,000
Repairs & Maint. Equipment	0	38	200	0	200
Vehicle Replacement Charge	145,500	71,480	95,070	95,070	117,460
IT Replacement Charge	19,630	19,380	19,560	19,560	18,200
Equipment Replacement Chrg	2,910	1,940	1,940	1,940	1,940
Certifications and Education	3,907	75	11,000	7,000	11,000
Professional Development	10,302	2,633	13,420	8,000	14,700
Mileage Reimbursement	595	45	500	200	500
Fees to County	60,000	60,000	60,000	60,000	60,000
Miscellaneous Contractuals	15,167	19,044	12,120	12,000	12,120
Total Contractuals	370,284	250,266	308,900	299,170	331,780
Total Operating Expenses	4,260,609	2,971,581	3,326,363	3,173,450	3,328,310



General Program Statement

The Revenue Facilities Department operates and manages District’s 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 Marina, Visitors Center, North Bay Pavilion and the Beer Garden at Independence Grove; Greenbelt Cultural Center and banquet operations at the Lodge at Thunderhawk Golf Club. The department also oversees the Concessionaire Agreement at Independence Grove and manages and coordinates Special Use Permits that are scheduled throughout the District.

Key Objectives for 2022

- Continue to develop additional strategies to increase participation numbers at all golf courses.
- Strategically grow the business and private rental program at Greenbelt Cultural Center and the Lodge at Thunderhawk Golf Club to maximize underutilized rental periods and revenue-generating potential of the facilities.
- Seek expansion opportunities at the Beer Garden at Independence Grove to maximize revenue production including private rentals and public programming.
- Explore implementation of new programs and activities that will draw people to Independence Grove during the non-summer months.

Fox River Marina

Fox River Forest 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, six courtesy docks, a 169 slip marina, two rental shelters, restrooms, a group camping area, parking, indoor boat storage and 2.4 miles of trails along the river shoreline and through the oak woodlands. The Revenue Facilities Department handles all of the boating operations, which include the marina, launch and boat storage. The Operations and Infrastructure Department is responsible for all other public use areas at the preserve.

PERFORMANCE MEASUREMENTS	2018/19* ACTUAL	2020 ACTUAL	2021 ESTIMATED	2022 PROPOSED
Boat Slip Lease Revenue	\$109,843	\$111,335	\$169,440	\$148,000
Boat Launch Revenue	\$44,351	\$23,090	\$22,000	\$21,000
Boat Storage Revenue	\$118,448	\$103,093	\$122,600	\$128,000

*18-month budget

Golf

The Lake County Forest Preserves operates and maintains four 18-hole golf courses and support facilities at three locations to provide quality outdoor recreation to Lake County residents. Countryside (*Prairie* and *Traditional* courses) is a 36-hole golf club with a food and beverage service, a golf instructional program and a learning center. ThunderHawk is an award-winning 18-hole golf club with food and beverage service, featuring a 200-seat capacity special events facility, a golf instructional program and a learning center. ThunderHawk was the first *Certified Audubon Signature Sanctuary* in Illinois and 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 club. Continued fiscally responsible operations of the District's golf courses will be necessary to maintain a positive operating income. Expenses continue to be analyzed for any additional savings but any increase in operating income will need to come from increased operating revenues.

PERFORMANCE MEASUREMENTS	2018/19* ACTUAL	2020 ACTUAL	2021 ESTIMATED	2022 PROPOSED
Golf Play Revenue	\$3,246,960	\$2,946,725	\$2,643,500	\$2,621,500
Golf Cart Revenue	\$1,066,601	\$1,173,606	\$939,950	\$870,450
Golf Shop Revenue	\$245,869	\$163,336	\$155,000	\$155,000
Golf Range Revenue	\$235,380	\$187,948	\$175,000	\$168,000
Golf Food and Beverage Revenue	\$542,950	\$429,181	\$418,000	\$410,000

*18-month budget

Greenbelt Cultural Center

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

PERFORMANCE MEASUREMENTS	2018/19* ACTUAL	2020 ACTUAL	2021 ESTIMATED	2022 PROPOSED
Greenbelt Rental Revenue	\$173,345	\$23,431#	\$100,000#	\$160,000

*18-month budget

Denotes lower actual and estimated revenues due to COVID-19

Independence Grove

Independence Grove offers a wide range of outdoor recreation opportunities and facilities including a visitors center, marina with boat rentals, a beer garden, a picnic pavilion, the lakefront plaza with an 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 around a 115-acre lake. The lake is designed for boating and fishing. Aquatic activities include boat rentals (kayaks, canoes, paddleboats, fishing boats, and stand-up paddleboards), a beer garden featuring Lake County craft beers, an accessible fishing pier and sand volleyball courts. The Visitors Center also includes a concessionaire who provides year-round banquet and meeting services; as well as, seasonal food and beverage service for preserve users.

The Revenue Facilities Department handles all of the recreational operations, which include the marina, beer garden, 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	2018/19* ACTUAL	2020 ACTUAL	2021 ESTIMATED	2022 PROPOSED
Boat Rental Revenue	\$406,628	\$0	\$270,000	\$270,000
Beer Garden Revenue	n/a	n/a	\$110,000	\$130,050
Parking Fee Revenue	\$143,776	\$49,198	\$100,000	\$101,000
Concessionaire Revenue	\$801,398	\$44,831	\$275,000	\$475,000
Site Rental Revenue	\$109,515	(\$1,500)	\$15,000	\$60,000

*18-month budget

The Lodge at Thunderhawk

The use of Lodge at Thunderhawk transitioned from a licensed banquet operation to being self-operated by the District in the second quarter of 2021. The lodge is operated as a banquet facility serving primarily private social events with client chosen outside catering. The Lodge also provides rental opportunities for corporations, local businesses, non-profit groups and community organizations.

PERFORMANCE MEASUREMENTS	2018/19 ACTUAL	2020 ACTUAL	2021 ESTIMATED	2022 PROPOSED
Thunderhawk Rental Revenue	n/a *	n/a *	\$15,000#	\$75,000

* Operated by Licensee

Shortened operational year due to COVID-19

FULL TIME EQUIVALENT (FTE)	2018/19	2020	2021	2022
REVENUE FACILITIES	79.03	66.63*	64.17	65.71

* Decrease in the 2020 FTE was due to a restructuring of departments.



2021 Budget	2021 Estimate	2022 Request
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Funding Sources

General Corporate Fund Tax Levy	\$0	\$0	\$0
Retirement Fund Tax Levy	120,350	101,930	100,870
Grants & Donations	6,500	-	6,500
Land and Building Rentals	295,400	130,000	295,000
Charges for Service and Sales	538,550	712,460	702,050
Permits	37,100	22,700	37,100
Programs and Admissions	101,000	100,000	101,000
Concessionaire Revenue	475,000	275,000	475,000
Other Revenue	400	7,540	2,300
Total Funding	1,574,300	1,349,630	1,719,820

Expenditures

Salaries (13.76 FTE)	638,520	534,800	595,790
Benefits	109,800	91,700	107,560
Payroll taxes and IMRF costs	120,350	101,930	100,870
Commodities	110,770	125,290	154,370
Contractuals	209,620	179,000	263,270
Total Operating Expenses	1,189,060	1,032,720	1,221,860
Capital	0	0	142,000
Total Expenditures	\$1,189,060	\$1,032,720	\$1,363,860



	2021 Budget	2021 Estimate	2022 Request
Revenues			
Golf Operation Revenues	4,248,950	4,358,170	4,266,550
Retirement Fund Tax Levy	0	0	0
Total Operating Revenues	4,248,950	4,358,170	4,266,550
Expenses			
Salaries (51.95 FTE)	1,865,220	1,760,800	1,937,320
Benefits	208,705	197,620	235,330
Payroll taxes and IMRF costs	314,590	284,850	290,230
Commodities	823,800	873,660	878,750
Contractuals	803,850	818,200	826,410
Total Operating Expenses	4,016,165	3,935,130	4,168,040
Operating Income	\$232,785	\$423,040	\$98,510
Non-Operating Financial Activity			
Other Funding Sources			
Investment Income (Golf Fund)	31,100	27,500	17,200
Other Expenses			
Capital	(465,000)	(370,000)	(646,500)
	(\$433,900)	(\$342,500)	(\$629,300)
Net Cash Generated (Loss)	(\$201,115)	\$80,540	(\$530,790)

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



	<u>2018/19</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Estimate</u>	<u>2022</u> <u>Request</u>
Revenues					
Sale of Fixed Assets	9,339	0	0	0	0
Land & Building Leases	330,050	56,881	253,000	130,000	295,000
Miscellaneous Revenue	4,018	14,075	400	7,540	2,300
District Housing Rental	71,902	42,263	42,400	0	0
Concessionaire Revenue	801,398	44,831	475,000	275,000	475,000
Licenses	35,652	24,564	0	0	0
Admissions-Beach	93,166	0	0	0	0
Punch Card Admissions	4,128	0	0	0	0
Donations	18,050	0	6,500	0	6,500
Picnic Permits	5,310	50	3,500	2,500	3,500
Special Use Permits	44,811	1,550	30,000	20,000	30,000
Fishing Permits	3,569	0	3,600	200	3,600
Equipment Rental	413,668	0	270,000	270,000	270,000
Packaged Sales	5,868	0	2,050	2,000	2,050
Food and Beverage Sales	13,923	0	43,000	108,000	128,000
Seasonal Marina Slip-Resident	62,308	60,429	55,000	89,270	80,000
Seasonal Marina Slip-Non Res	47,527	47,576	45,000	73,680	65,000
Daily Slip Fee	1,400	3,330	500	6,490	3,000
Daily Boat Launch Non-Resident	4,953	1,840	3,000	4,420	3,000
Daily Boat Launch Pass	19,291	21,250	16,000	18,000	18,000
Boat Storage	118,448	73,746	70,000	70,000	90,000
Marina Store Sales	3,983	0	3,000	3,000	3,000
Boat In/Out Service	25,225	23,720	25,000	40,000	28,000
Trailer Storage	710	5,627	4,000	12,600	10,000
Parking Fees	143,776	49,198	101,000	100,000	101,000
Daily Boat Launch Pass-Non Res	20,108	23,786	2,000	15,000	2,000
Total Revenues	\$2,302,581	\$494,716	\$1,453,950	\$1,247,700	\$1,618,950
Expenditures					
Personnel					
Salaries & Wages	697,071	420,697	437,210	342,120	349,930
Part Time Wages	330,055	9,863	199,210	164,350	244,590
Overtime Wages	1,628	0	0	1,200	0
Sick Pay Reimbursement	3,902	5,167	2,100	27,130	1,270
Health Insurance	174,452	104,610	109,800	91,700	107,560
Total Personnel	1,207,108	540,337	748,320	626,500	703,350
Commodities					
Office Supplies	2,425	989	2,400	1,000	2,650
Furniture & Equipment	16,880	0	9,000	9,000	14,000
Postage	139	120	370	270	720
Uniforms	8,195	203	4,700	5,200	5,700
Small Tools & Equipment	3,334	1,001	800	700	1,000
Building Maint. Supplies	2,527	2,090	7,700	2,900	13,700
Equipment Maint. Supplies	54,687	28,196	43,500	43,500	48,600
Operating Supplies	34,320	8,340	23,500	33,920	33,200
Cost of Goods Sold	16,990	0	18,800	28,800	34,800
Total Commodities	139,497	40,939	110,770	125,290	154,370



Lake County
Forest Preserves

Budget Request 2022
1000 General Corporate Fund
Revenue Facilities Department

	<u>2018/19 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Estimate</u>	<u>2022 Request</u>
Contractuals					
Engineering Fees	30,415	0	0	0	0
Computer Fees & Services	474	474	500	500	4,500
Merchant Credit Card Fees	24,506	11,612	18,000	13,500	25,000
Advertising	1,226	128	1,200	1,250	4,300
Printing	2,742	411	2,940	2,160	5,940
Dues & Subscriptions	1,446	464	1,180	1,220	2,230
Licenses & Permits	0	0	0	0	1,700
Natural Gas	92,772	55,142	13,460	12,900	13,460
Electricity	255,132	156,022	35,000	30,000	35,000
Telephone	36,814	21,158	25,780	22,920	29,400
Water & Sewer	29,835	16,738	5,500	5,900	6,500
Pest Control	6,630	4,140	500	500	800
Repairs & Maint. Building	55,166	24,149	10,700	4,280	15,100
Repairs & Maint. Equipment	29,679	8,645	11,300	4,000	19,700
Equipment Rental	7,354	4,345	8,770	8,770	12,770
Vehicle Replacement Charge	7,410	2,270	2,410	2,410	2,410
IT Replacement Charge	22,050	18,130	18,040	18,040	16,880
Certifications and Education	70	0	60	60	0
Professional Development	11,307	1,826	10,000	3,130	10,200
Mileage Reimbursement	9,030	4,843	6,380	1,580	6,480
Real Estate & Drainage Taxes	5,656	2,309	0	0	0
Miscellaneous Contractuals	90,210	2,238	37,900	45,880	50,900
Total Contractuals	719,924	335,044	209,620	179,000	263,270
Total Operating Expenses	2,066,529	917,070	1,068,710	930,790	1,120,990
Net Tax Levy Impact	(236,052)	422,354	(385,240)	(316,910)	(497,960)



Budget Request 2022
1000 General Corporate Fund
Revenue Facilities - Fox River Marina

	<u>2018/19</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Estimate</u>	<u>2022</u> <u>Request</u>
Revenues					
Miscellaneous Revenue	6	13,865	100	3,500	2,000
Seasonal Marina Slip-Resident	62,308	60,429	55,000	89,270	80,000
Seasonal Marina Slip-Non Res	47,527	47,576	45,000	73,680	65,000
Daily Slip Fee	1,400	3,330	500	6,490	3,000
Daily Boat Launch Non-Resider	4,953	1,840	3,000	4,420	3,000
Daily Boat Launch Pass	19,291	21,250	16,000	18,000	18,000
Boat Storage	118,448	73,746	70,000	70,000	90,000
Boat In/Out Service	25,225	23,720	25,000	40,000	28,000
Trailer Storage	710	5,627	4,000	12,600	10,000
Daily Boat Launch Pass-Non Res	20,108	23,786	2,000	15,000	2,000
Total Revenues	\$299,976	\$275,169	\$220,600	\$332,960	\$301,000
Expenditures					
Personnel					
Salaries & Wages	23,356	16,569	16,930	12,370	11,210
Part Time Wages	43,884	0	28,350	14,000	24,040
Sick Pay Reimbursement	339	0	210	1,540	210
Health Insurance	2,554	2,913	3,000	1,870	2,100
Total Personnel	70,133	19,482	48,490	29,780	37,560
Commodities					
Office Supplies	476	738	500	500	500
Postage	30	66	70	70	70
Uniforms	147	0	200	200	200
Small Tools & Equipment	2,825	1,001	400	400	400
Building Maint. Supplies	0	853	300	300	300
Equipment Maint. Supplies	5	9,102	9,000	9,000	14,100
Operating Supplies	515	615	300	600	500
Total Commodities	3,998	12,375	10,770	11,070	16,070
Contractuals					
Merchant Credit Card Fees	4,502	7,868	4,000	8,000	5,000
Advertising	0	36	0	0	500
Printing	974	411	1,500	1,000	1,000
Telephone	2,954	1,973	1,280	2,000	3,190
Equipment Rental	1,574	950	1,170	1,170	4,170
IT Replacement Charge	1,500	1,260	1,390	1,390	1,390
Mileage Reimbursement	0	0	300	100	100
Miscellaneous Contractuals	2,000	400	2,000	2,000	6,000
Total Contractuals	13,504	12,898	11,640	15,660	21,350
Total Expenditures	87,635	44,755	70,900	56,510	74,980
Net Tax Levy Impact	(212,341)	(230,414)	(149,700)	(276,450)	(226,020)

	2018/19	2020	2021	2021	2022
	Actual	Actual	Budget	Estimate	Request
Revenues					
Sale of Fixed Assets	9,339	0	0	0	0
Land & Building Leases	104,205	(1,550)	63,000	15,000	60,000
Miscellaneous Revenue	3,922	210	200	4,040	200
Concessionaire Revenue	801,398	44,831	475,000	275,000	475,000
Admissions-Beach	93,166	0	0	0	0
Punch Card Admissions	4,128	0	0	0	0
Donations	18,050	0	6,500	0	6,500
Picnic Permits	5,310	50	3,500	2,500	3,500
Fishing Permits	3,569	0	3,600	200	3,600
Equipment Rental	413,668	0	270,000	270,000	270,000
Packaged Sales	5,868	0	2,050	2,000	2,050
Food and Beverage Sales	13,923	0	43,000	108,000	128,000
Marina Store Sales	3,983	0	3,000	3,000	3,000
Parking Fees	143,776	49,198	101,000	100,000	101,000
Total Revenues	\$1,624,305	\$92,739	\$970,850	\$779,740	\$1,052,850
Expenditures					
Salaries & Wages	235,952	149,276	151,540	128,110	153,860
Part Time Wages	240,218	8,255	153,040	138,050	190,600
Overtime Wages	837	0	0	1,200	0
Sick Pay Reimbursement	2,126	5,167	840	2,540	1,060
Health Insurance	89,069	62,854	61,110	49,700	62,250
Total Personnel	568,202	225,552	366,530	319,600	407,770
Office Supplies	1,640	113	1,500	300	1,500
Furniture & Equipment	14,591	0	9,000	9,000	9,000
Postage	15	4	150	0	150
Uniforms	8,048	203	4,500	5,000	5,500
Small Tools & Equipment	509	0	400	300	600
Building Maint. Supplies	226	428	6,000	1,600	11,000
Equipment Maint. Supplies	54,682	19,094	34,500	34,500	34,500
Operating Supplies	29,218	5,562	19,200	25,900	27,700
Cost of Goods Sold	16,990	0	18,800	28,800	34,800
Total Commodities	125,919	25,404	94,050	105,400	124,750
Merchant Credit Card Fees	15,574	2,935	10,000	2,000	12,500
Advertising	531	92	800	200	1,400
Printing	1,741	0	1,300	200	2,300
Dues & Subscriptions	903	80	640	640	890
Licenses & Permits	0	0	0	0	1,700
Natural Gas	12,642	8,428	8,260	8,100	8,260
Electricity	15,788	7,349	11,500	9,000	11,500
Telephone	7,529	5,180	7,800	6,120	11,100
Water & Sewer	3,722	3,672	3,500	3,700	4,000
Repairs & Maint. Building	5,340	0	3,700	1,000	4,100
Repairs & Maint. Equipment	3,153	1,048	2,800	1,900	6,200
Equipment Rental	4,006	2,397	4,600	4,600	4,600
IT Replacement Charge	10,500	8,820	8,970	8,970	7,810
Certifications and Education	70	0	60	60	0
Professional Development	1,692	1,478	4,000	1,480	4,000
Mileage Reimbursement	0	305	100	100	100
Miscellaneous Contractuals	67,764	1,460	25,400	32,630	32,400
Total Contractuals	150,955	43,244	93,430	80,700	112,860
Total Operating Expenses	845,076	294,200	554,010	505,700	645,380
Net Tax Levy Impact	(779,229)	201,461	(416,840)	(274,040)	(407,470)



Budget Request 2022
1000 General Corporate Fund
Revenue Facilities - Greenbelt Center

	<u>2018/19</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Estimate</u>	<u>2022</u> <u>Request</u>
Revenues					
Land & Building Leases	173,345	23,431	190,000	100,000	160,000
Miscellaneous Revenue	90	0	100	0	100
Total Revenues	\$173,435	\$23,431	\$190,100	\$100,000	\$160,100
Expenditures					
Personnel					
Salaries & Wages	151,639	140,965	150,930	157,430	162,440
Part Time Wages	20,455	2,057	17,820	12,300	24,320
Overtime Wages	791	0	0	0	0
Sick Pay Reimbursement	1,018	0	630	0	0
Health Insurance	32,474	29,156	34,010	35,330	39,010
Total Personnel	206,377	172,178	203,390	205,060	225,770
Commodities					
Office Supplies	309	138	400	100	400
Furniture & Equipment	2,289	0	0	0	3,000
Postage	0	0	50	50	50
Building Maint. Supplies	2,301	809	1,400	1,000	1,400
Operating Supplies	3,561	2,163	2,500	5,920	2,500
Total Commodities	8,460	3,110	4,350	7,070	7,350
Contractuals					
Computer Fees & Services	474	474	500	500	2,500
Merchant Credit Card Fees	4,430	809	4,000	3,000	4,000
Advertising	695	0	400	400	400
Printing	27	0	140	210	140
Dues & Subscriptions	15	40	0	40	800
Natural Gas	7,466	3,936	5,200	4,800	5,200
Electricity	30,940	21,401	23,500	21,000	23,500
Telephone	23,085	12,220	14,840	13,000	14,990
Water & Sewer	3,637	1,778	2,000	2,200	2,500
Pest Control	0	0	500	500	500
Repairs & Maint. Building	17,344	3,549	7,000	3,280	7,000
Repairs & Maint. Equipment	20,421	1,547	8,500	2,100	8,500
Equipment Rental	1,774	998	3,000	3,000	3,000
IT Replacement Charge	6,630	4,930	5,500	5,500	4,930
Professional Development	0	0	1,000	1,000	2,100
Mileage Reimbursement	265	57	280	280	280
Miscellaneous Contractuals	20,159	378	10,500	10,500	10,500
Total Contractuals	137,362	52,117	86,860	71,310	90,840
Total Operating Expenses	352,199	227,405	294,600	283,440	323,960
Net Tax Levy Impact	178,764	203,974	104,500	183,440	163,860



	<u>2018/19</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Estimate</u>	<u>2022</u> <u>Request</u>
Revenues					
Land & Building Leases	0	0	0	15,000	75,000
Total Revenues	\$0	\$0	\$0	\$15,000	\$75,000
Expenditures					
Personnel					
Part Time Wages	0	0	0	0	5,630
Total Personnel	0	0	0	0	5,630
Commodities					
Office Supplies	0	0	0	100	250
Furniture & Equipment	0	0	0	0	2,000
Postage	0	0	0	50	350
Building Maint. Supplies	0	0	0	0	1,000
Operating Supplies	0	0	0	0	1,500
Total Commodities	0	0	0	150	5,100
Contractuals					
Computer Fees & Services	0	0	0	0	2,000
Merchant Credit Card Fees	0	0	0	500	3,500
Advertising	0	0	0	650	2,000
Printing	0	0	0	750	2,500
Pest Control	0	0	0	0	300
Repairs & Maint. Building	0	0	0	0	4,000
Repairs & Maint. Equipment	0	0	0	0	5,000
Equipment Rental	0	0	0	0	1,000
Professional Development	0	0	0	450	1,100
Mileage Reimbursement	0	0	0	100	300
Miscellaneous Contractuals	0	0	0	750	2,000
Total Contractuals	0	0	0	3,200	23,700
Total Operating Expenses	0	0	0	3,350	34,430
Net Tax Levy Impact	0	0	0	(11,650)	(40,570)

General Corporate Fund



The General Corporate Fund accounts for all financial resources that are not specifically accounted for in other funds. The total budget for revenue is \$20,119,750 or 6.43% higher than the prior-year budget of \$18,904,750. Revenues for 2022 are projected to increase in almost all revenue categories due to increased demand for services and increases in taxes. These increases are still susceptible to the impact of the COVID-19 pandemic and could be lower if the pandemic's impact on the economy slips back to 2020 levels. Cost-saving measures can be put in place should they worsen.

- Property Taxes** – The tax levy rate for 2021 is estimated at 58.3 cents per \$1,000 of equalized assessed value due to levy caps. The 2021 property tax revenue of \$15,870,000 is based on no increase in the Equalized Assessed Valuation for 2021 and a 1.4% consumer price index. These factors play a role in the levy cap calculation according to the Illinois Property Tax Extension Limitation Law (PTELL). The consumer price index used is one year in arrears. The change in property values follows a 25.7% decline between 2008 and 2014. Increases in property values from 2015 to 2019 have averaged 3.78% per year until 2020. Property value numbers for 2020 declined by 0.21%. Replacement tax revenues are budgeted at a higher amount than the previous year because of the recent history of collections.
- 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 \$3,349,750 which is 24.4% higher than last year's budget. With the lifting of restrictions on social gatherings and other activities, revenues have bounced back to pre-pandemic levels and have grown. During the pandemic usage of the preserve was higher than normal. This has translated into higher demand for many of our services and activities now that restrictions have been lifted.

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

	FY 2021 Budget	% of Total	FY 2022 Budget	% of Total	Amount Change	% Change
Property Taxes	\$15,411,760	81.52%	\$15,870,000	78.88%	\$458,240	2.97%
Replacement Tax	800,000	4.23%	900,000	4.47%	100,000	12.50%
Grants and Donations	38,600	0.20%	34,000	0.17%	(4,600)	-11.92%
Land and Building Rentals	334,280	1.77%	383,880	1.91%	49,600	14.84%
Charges for Service and Sales	631,900	3.34%	804,700	4.00%	172,800	27.35%
Permits	609,600	3.22%	849,100	4.22%	239,500	39.29%
Easement and Licenses	37,200	0.20%	27,800	0.14%	(9,400)	-25.27%
Programs and Admissions	201,950	1.07%	215,650	1.07%	13,700	6.78%
Investment Income	260,000	1.38%	400,000	1.99%	140,000	53.85%
Concessionaire Revenue	475,000	2.51%	475,000	2.36%	0	0.00%
Other Revenue	104,450	0.55%	159,620	0.79%	55,170	52.82%
	\$18,904,740	100.00%	\$20,119,750	100.00%	\$1,215,010	6.43%

The General Corporate Fund operating budget is \$19,486,380 or 2.6 % higher than the prior-year budget of \$19,068,617. Some of the issues affecting expenditures in FY 2022 are as follows:

- Personnel** – Salaries and benefits increased 1.7% to \$14,374,060 as a result of increased wages and benefits costs. The budget includes a 3.00% salary increase, a \$290,000 vacancy/force reduction

factor, and an increase of 2.82 full-time equivalent positions (FTE’s). There are proposed increases in personnel for the education, revenue facilities and community engagement and partnerships departments.

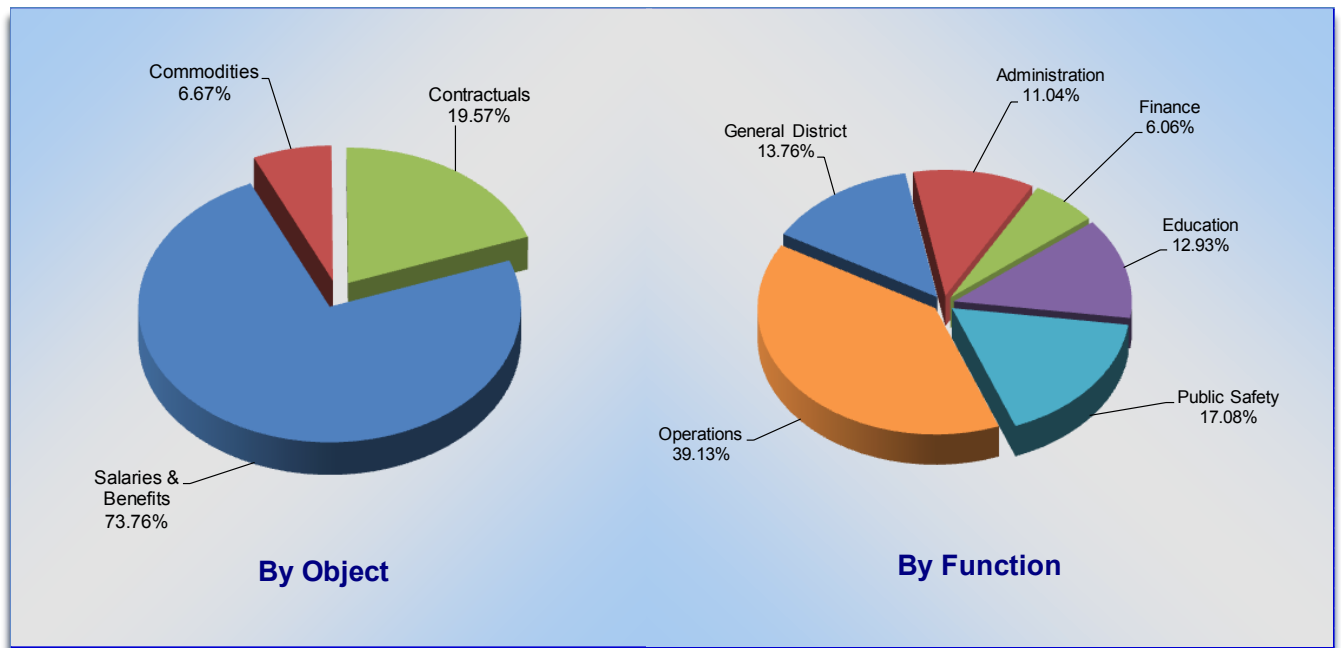
- **Commodities** – Commodities increased \$106,417 or 8.9%. The increase is due to a variety of areas that had been cut back due to the pandemic, and to increased usage of the preserves. Increases in maintenance supplies, operating supplies, cost of goods sold and employee recognition make up a majority of the increase.
- **Contractuals** – Contractuals increased \$68,656 or 1.8%. The increase in contractuals is due to increased costs for service and increased usage of the preserves. Areas that have increased include repairs and maintenance costs, disposal fees, legal fees, computers fees and other miscellaneous contractuals. These increases are offset in part by reduced spending for consulting fees, advertising and printing costs.

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

	FY 2021 Budget	% of Total	FY 2022 Budget	% of Total	Amount Change	% Change
<u>OPERATING BUDGET BY OBJECT:</u>						
Salaries & Benefits	\$14,131,370	74.1%	\$14,374,060	73.8%	\$242,690	1.7%
Commodities	1,192,903	6.3%	1,299,320	6.7%	106,417	8.9%
Contractuals	3,744,344	19.6%	3,813,000	19.6%	68,656	1.8%
Total Operating Budget	<u>\$19,068,617</u>	100.0%	<u>\$19,486,380</u>	100.0%	<u>\$417,763</u>	2.2%

	FY 2021 Budget	% of Total	FY 2022 Budget	% of Total	Amount Change	% Change
<u>OPERATING BUDGET BY FUNCTION:</u>						
General District	\$2,580,867	13.5%	\$2,681,810	13.8%	\$100,943	3.9%
Administration	2,039,645	10.7%	2,151,590	11.0%	111,945	5.5%
Finance	1,161,250	6.1%	1,180,280	6.1%	19,030	1.6%
Education	2,498,787	13.1%	2,519,390	12.9%	20,603	0.8%
Public Safety	3,326,363	17.4%	3,328,310	17.1%	1,947	0.1%
Operations	7,461,705	39.1%	7,625,000	39.1%	163,295	2.2%
Total Operating Budget	<u>\$19,068,617</u>	100.0%	<u>\$19,486,380</u>	100.0%	<u>\$417,763</u>	2.2%

General Corporate Fund 2022 Operating Expenditures - \$19,486,380



- **Capital Expenditures** – The capital budget includes projects totaling \$1,796,616. These projects include:
 - Capital Improvement Program (CIP) projects; habitat restoration, preserve tree planting and reforestation, and ADA improvements
 - Equipment additions and building improvements. Additional details are available in the Capital Improvement Plan section of this book.

- **Interfund Transfers and Debt Service** - The General Corporate Fund will transfer monies from operations and fund balance to other funds as follows:
 - Transfer to the Capital Facilities Improvement Fund for future facility enhancements: \$200,000



	<u>2018/19</u> <u>Actual</u>	<u>2019/20</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Estimate</u>	<u>2022</u> <u>Request</u>
Revenues					
Property Tax	20,691,404	14,718,749	15,411,760	15,714,930	15,870,000
Replacement Tax	1,464,206	1,008,247	800,000	1,200,000	900,000
Interest from Investments	692,442	457,991	260,000	450,000	400,000
Interest from Tax Distribution	20,209	0	0	0	0
Gain/Loss Due to MV Adj	307,436	(73,837)	0	0	0
Sale of Fixed Assets	13,766	14,460	5,000	5,000	6,000
Insurance Claim	0	0	0	7,410	0
Lake County Fuel Revenue	72,259	70,830	40,000	40,000	40,000
Land & Building Leases	236,510	58,806	228,880	150,375	281,380
Miscellaneous Revenue	163,116	45,635	43,650	60,430	109,420
District Housing Rental	71,902	42,263	42,400	37,000	42,500
Licenses	53,652	36,564	37,200	37,068	27,800
Shipping Revenue	0	0	0	300	500
General Program Fees	72,630	(5,547)	49,100	9,440	49,500
Youth Program Fees	51,474	5,939	12,850	6,750	16,300
Research Services	489	349	600	100	500
Admissions	68,522	8,596	39,000	25,850	48,850
Admissions-Large Programs	7,463	0	0	0	0
Administrative Fee	29,756	25,564	15,000	25,560	0
Traveling Exhibit Permit Fees	0	0	18,000	18,000	26,400
Donations	135,379	88,057	32,100	77,935	27,500
State Grant	0	750,000	0	0	0
Picnic Permits	210,850	(21,090)	40,000	115,500	120,000
Camping Permits	4,382	(600)	1,500	1,300	2,000
Dog Permits	528,003	320,864	380,000	575,500	530,000
Daily Dog Permits	204,135	154,648	130,000	120,000	130,000
Horse Permits	17,220	12,743	9,000	11,170	9,500
Model Aircraft Permits	4,000	2,200	3,000	2,080	2,500
Special Use Permits	45,839	1,600	30,000	20,000	30,000
Vendor Permits	28,400	13,250	9,000	10,250	18,000
Fines	3,617	1,790	2,500	500	1,500
Ordinance Violations	46,073	71,511	38,000	35,000	40,000
Merchandise Sales	55,521	5,501	34,750	15,000	35,750
Food and Beverage Sales	0	0	35,000	100,000	120,000
Independence Grove	1,624,305	92,739	970,850	779,740	1,052,850
Fox River Marina	299,976	275,169	220,600	332,960	301,000
Total Revenues	\$27,224,936	\$18,417,840	\$18,904,740	\$19,885,148	\$20,119,750
Expenditures					
Personnel					
Salaries & Wages	14,486,391	10,077,072	10,728,610	10,093,040	10,829,000
Part Time Wages	1,531,993	649,945	1,065,600	881,060	1,112,130
Overtime Wages	238,464	103,627	159,860	171,270	159,670
Sick Pay Reimbursement	64,388	32,230	35,960	99,310	24,970
Commissioners Salaries	127,500	84,749	85,000	85,000	85,000
Budgeted Salary Adjustment	0	0	(290,000)	0	(290,000)
Health Insurance	3,035,028	2,097,397	2,346,340	2,188,550	2,453,290
Total Personnel	19,483,764	13,045,020	14,131,370	13,518,230	14,374,060



	<u>2018/19</u> <u>Actual</u>	<u>2019/20</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Estimate</u>	<u>2022</u> <u>Request</u>
Commodities					
Office Supplies	35,662	15,691	20,905	17,350	22,970
Furniture & Equipment	16,901	1,111	9,300	10,500	14,300
Digital Supplies	5,097	2,154	2,300	2,300	2,300
Software	8,109	14,356	21,800	30,200	15,370
Computer Hardware	6,159	4,053	13,000	12,670	16,580
Books, Periodicals, Manuals	5,204	69	750	550	750
Postage	109,438	71,817	95,170	90,877	98,160
Gasoline & Oil	372,304	214,978	270,000	235,000	270,000
Uniforms	85,007	33,569	58,820	60,100	61,430
Small Tools & Equipment	56,191	34,284	31,200	31,710	42,550
Building Maint. Supplies	204,073	91,900	132,700	127,900	138,700
Ground Maint. Supplies	128,072	47,812	92,000	92,000	93,000
Equipment Maint. Supplies	141,273	78,691	97,000	113,020	107,100
Vehicle Maint. Supplies	72,971	47,844	40,000	40,000	40,000
Inventory Variances	4,004	911	1,000	1,000	1,000
Landscaping, Trees, Shrubs	2,927	1,452	2,000	2,000	2,500
Operating Supplies	344,446	192,522	231,533	217,300	261,270
Employee Recognition	49,880	13,211	35,375	25,000	57,040
Cost of Goods Sold	45,358	3,697	38,050	36,800	54,300
Total Commodities	1,693,076	870,122	1,192,903	1,146,277	1,299,320
Contractuals					
Legal Fees	420,839	395,984	298,000	335,180	325,000
Engineering Fees	30,415	0	0	0	0
Computer Fees & Services	347,368	283,558	315,840	312,045	327,540
Consulting Fees	339,608	88,508	284,457	354,990	248,900
Merchant Credit Card Fees	68,207	41,853	55,300	52,150	63,800
Advertising	86,095	15,906	115,842	108,600	72,000
Printing	167,871	92,627	158,530	155,850	151,300
Photography Services	6,377	5,553	6,000	6,000	6,000
Dues & Subscriptions	36,330	25,047	30,100	29,500	33,210
Licenses & Permits	12,597	8,346	8,765	10,960	11,410
Natural Gas	101,840	58,498	71,850	70,200	72,210
Electricity	495,856	303,301	354,650	318,300	351,780
Telephone	382,897	169,816	199,470	180,710	198,040
Water & Sewer	33,159	18,441	20,020	20,160	21,350
Disposal Services	82,610	46,643	61,300	70,500	101,300
Pest Control	9,812	6,378	8,670	8,720	9,040
Online Communications	141,442	92,400	109,800	126,660	113,710
Repairs & Maint. Building	173,572	100,874	135,210	124,930	139,610
Repairs & Maint. Grounds	201,971	127,512	166,480	166,480	171,850
Repairs & Maint. Equipment	125,853	55,591	71,030	73,800	83,080
Repairs & Maint. Vehicles	10,017	6,073	10,000	10,000	10,000
Equipment Rental	65,875	27,688	42,410	41,450	46,960
Vehicle Replacement Charge	378,570	205,580	265,610	265,610	304,780
IT Replacement Charge	262,390	228,860	239,950	241,990	207,430
Equipment Replacement Chrg	144,780	111,210	114,100	114,100	118,460
Legislative Expenses	37,125	25,300	29,600	40,000	36,600
Certifications and Education	11,220	1,903	18,640	14,610	18,070
Professional Development	108,479	21,684	116,620	63,940	115,680
Mileage Reimbursement	15,494	5,964	11,930	4,310	11,280
Real Estate & Drainage Taxes	5,656	2,309	6,000	6,000	6,000
Fees to County	102,735	98,305	98,810	98,380	98,810
Miscellaneous Contractuals	546,186	213,576	319,360	286,560	337,800
Total Contractuals	4,953,246	2,885,288	3,744,344	3,712,685	3,813,000
Total Operating Expenses	26,130,086	16,800,430	19,068,617	18,377,192	19,486,380



	<u>2018/19</u> <u>Actual</u>	<u>2019/20</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Estimate</u>	<u>2022</u> <u>Request</u>
Capital					
Improvements to Buildings	0	0	188,268	188,268	0
Capital Imprvmts-Preserves	53,677	128,801	3,327,000	3,215,845	1,600,016
Paving, parking and lights	0	0	0	0	60,000
Motor Vehicles	0	0	35,000	35,000	0
Heavy Equipment	55,681	29,750	12,000	15,232	45,000
Computer Software	61,242	0	5,800	5,800	0
Furniture & Fixtures	0	0	0	0	52,000
Miscellaneous Capital	14,594	0	2,000	0	39,600
Total Capital	185,194	158,551	3,570,068	3,460,145	1,796,616
Total Expenditures	26,408,901	16,958,981	22,638,685	21,837,336	21,282,996
Revenue Excess (Deficit) over Expenditures	816,035	1,458,859	(3,733,945)	(1,952,188)	(1,163,246)
Funding Transfer to Capital Fac.	200,000	200,000	200,000	200,000	200,000
Debt Service 2008C Certificates	367,187	0	0	0	0
Beginning Fund Balance	23,649,765	23,898,613	25,297,267	25,157,472	23,005,284
Ending Fund Balance	\$23,898,613	\$25,157,472	\$21,363,322	\$23,005,284	\$21,642,038

Insurance Fund



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 that 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 and cyber liability).

The Insurance Fund also provides for safety training in the areas of employee safety, emergency planning, defensive driving, hazard communication and legal compliance; as well as, funding used 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 2022

- Protect people, property and resources from the identifiable and controllable risk of loss.
- Continue to empower all employees to take an active role in the District's safety performance.
- Continue to drive the District's Incident Rate down through job safety observations, root cause analysis investigations and a proactive safety culture.
- Conduct job task analysis to identify engineering or administrative controls to minimize risk and increase worker confidence.
- Maintain an adequate fund balance for emergencies to protect the District.

PERFORMANCE MEASUREMENTS	2018/19 ACTUAL	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED
Liability Claims	1	3	1	1
Completed Job Task Observations and Analysis	43	98	75	110
Incident Rate (calculated based on a calendar year)	7.33 (2019)	4.4	5	4



Lake County
Forest Preserves

Budget Request 2022
2300 Insurance Fund

	<u>2018/19 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Estimate</u>	<u>2022 Request</u>
Revenues					
Property Tax Levy	1,177,418	1,478,441	1,264,460	1,295,000	1,491,070
Interest from Investments	101,796	48,911	20,000	35,300	25,600
Insurance Claim	16,009	2,229	0	24,610	0
Miscellaneous Revenue	3,000	82,153	1,500	80,700	1,500
Total Revenues	\$1,298,223	\$1,611,734	\$1,285,960	\$1,435,610	\$1,518,170
Expenditures					
Personnel					
Salaries & Wages	205,721	191,302	194,750	154,750	198,270
Overtime Wages	11	111	0	20	0
Sick Pay Reimbursement	964	632	500	500	630
Health Insurance	18,911	9,009	32,280	24,750	35,240
Total Personnel	225,607	201,054	227,530	180,020	234,140
Commodities					
Operating Supplies	70,376	42,795	72,000	72,000	77,000
Total Commodities	70,376	42,795	72,000	72,000	77,000
Contractuals					
Legal Fees	0	0	2,500	0	2,500
Consulting Fees	800	17,675	24,355	13,000	13,000
Dues & Subscriptions	162	389	1,350	1,150	1,350
Liability Insurance	164,418	110,736	110,720	113,940	117,400
Workers Compensation Ins.	486,943	344,777	352,940	327,260	337,080
Property Insurance	308,244	216,840	217,500	220,970	227,600
State Unemployment Ins.	72,259	33,954	60,000	45,000	50,000
Other Insurance	124,071	75,111	101,300	91,300	102,600
Telephone	1,047	926	900	960	1,000
Loss Prevention and Reduction	76,217	62,611	103,030	103,100	107,560
IT Replacement Charge	1,950	2,160	1,550	1,550	1,320
Professional Development	2,926	814	5,430	2,000	5,000
Mileage Reimbursement	227	98	250	150	250
Pre-Employment Physicals	36,819	2,177	43,500	43,500	67,150
Miscellaneous Contractuals	13,909	16,001	76,500	40,000	76,700
Total Contractuals	1,289,992	884,269	1,101,825	1,003,880	1,110,510
Total Operating Expenses	1,585,975	1,128,118	1,401,355	1,255,900	1,421,650
Capital					
Miscellaneous Capital	2,485	23,562	100,000	41,000	100,000
Total Capital	2,485	23,562	100,000	41,000	100,000
Total Expenditures	1,588,460	1,151,680	1,501,355	1,296,900	1,521,650
Revenue Excess (Deficit) over Expenditures	(290,237)	460,054	(215,395)	138,710	(3,480)
Beginning Fund Balance	1,990,880	1,700,643	2,069,748	2,160,697	2,299,407
Ending Fund Balance	\$1,700,643	\$2,160,697	\$1,854,353	\$2,299,407	\$2,295,927

Retirement Fund



General Program Statement

The Retirement Fund reflects the District's contributions to 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 to provide 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 2020 market investment return for IMRF is 14.69%. This return translates into an investment gain of approximately \$6.34 billion after expenses. IMRF estimated that its actuarial return was 15% due to a five year smoothing. From an actuarial basis, IMRF assumed it would earn a 7.25% rate of return. The fact that IMRF earned considerably more than its anticipated actuarial return could mean future employer contribution rates will decline. Important Note: *the assumed rate of return* was decreased by one-quarter percent to 7.25% as of January 1, 2019. This change was made in recognition of the overall decline in market returns and is consistent with market return assumptions made by pension plans across the country.

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 2022 rate for the regular plan will decrease from 11.41% to 9.28%, an 18.7% decrease in the District's contribution amount, and decrease from 16.53% to 13.18%, a decrease of 20.3% for contributions to the Sheriff's Law Enforcement Personnel (SLEP) plan. The District funds 100% of its required contribution each year and will do so for the 2022 budget.

<u>District Contribution Rate</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
IMRF – Regular Employees	12.50%	11.98%	9.96%	11.72%	11.41%	9.28%
IMRF – Sheriff's Law Enforcement Personnel	15.72%	14.96%	13.65%	15.62%	16.53%	13.18%
FICA - Federal Insurance Compensation Act	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%



Lake County
Forest Preserves

Budget Request for 2022
Retirement Fund Summary

	<u>2018/19</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Estimate</u>	<u>2022</u> <u>Request</u>
Revenues					
Property Tax Levy	3,781,867	2,431,939	2,897,380	2,947,380	2,581,370
Interest from Investments	52,842	7,247	15,500	1,500	1,700
Total Revenues	\$3,834,709	\$2,439,186	\$2,912,880	\$2,948,880	\$2,583,070
Expenditures					
Personnel					
IMRF Contributions	2,128,023	1,629,389	1,720,850	1,661,300	1,430,640
FICA Contributions	1,568,368	1,058,789	1,126,190	1,085,500	1,172,260
Total Personnel	3,696,391	2,688,178	2,847,040	2,746,800	2,602,900
Revenue Excess (Deficit) over Expenditures	138,318	(248,992)	65,840	202,080	(19,830)
Beginning Fund Balance	1,262,431	1,400,749	1,100,608	1,151,757	1,353,837
Ending Fund Balance	\$1,400,749	\$1,151,757	\$1,166,448	\$1,353,837	\$1,334,007

Land Development Levy Fund



The Land Development Levy Fund pays for restoration, improvement, and development of existing preserves. The Operations Department along with the Natural Resources 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 Ten-Year Capital Improvement Plan.

The total revenue budget is \$7,033,650 which is \$3,427,429 or 32.8% lower than the prior revenue budget of \$10,461,079. 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 2021 is estimated to be .024068% of the equalized assessed value. The large decrease in revenue is from a \$3,000,000 donation budgeted in 2021 for a facility construction project.

The total budget for expenditures is \$8,061,200 or 42.1% lower than last year's budget of \$13,917,025. The reduction in expenses is due largely to a reduction in capital spending as shown below. The capital outlay for CIP projects is based on a ten-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 2021 Budget	% of Total	FY 2022 Budget	% of Total	Amount Change	% Change
EXPENDITURES BY OBJECT:						
Salaries and Benefits	\$4,180,360	30.04%	\$4,301,310	53.36%	\$120,950	2.89%
Commodities	531,230	3.82%	550,210	6.83%	18,980	3.57%
Contractuals	1,779,724	12.79%	1,946,680	24.15%	166,956	9.38%
Capital Outlay and Projects	7,425,711	53.36%	1,263,000	15.67%	(6,162,711)	-82.99%
Total Expenditures by Object	<u>\$13,917,025</u>	100.00%	<u>\$8,061,200</u>	100.00%	<u>(\$5,855,825)</u>	-42.08%

	FY 2021 Budget	% of Total	FY 2022 Budget	% of Total	Amount Change	% Change
EXPENDITURES BY FUNCTION:						
Operations	\$1,168,930	8.40%	\$1,228,400	15.24%	\$59,470	5.09%
Planning and Land Preservation	1,299,177	9.34%	1,332,900	16.53%	33,723	2.60%
Natural Resources	4,023,207	28.91%	4,236,900	52.56%	213,693	5.31%
Capital Outlay and Projects	7,425,711	53.36%	1,263,000	15.67%	(6,162,711)	-82.99%
Total Expenditures by Function	<u>\$13,917,025</u>	100.00%	<u>\$8,061,200</u>	100.00%	<u>(\$5,855,825)</u>	-42.08%



	<u>2018/19 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Estimate</u>	<u>2022 Request</u>
Revenues					
Property Tax	8,514,522	6,149,549	6,426,150	6,553,540	6,550,000
Interest from Investments	341,669	168,118	106,000	191,000	130,000
Gain/Loss Due to MV Adj	125,748	33,165	0	0	0
Donations	497,165	908,395	3,802,449	3,273,410	252,650
Other Grants	0	0	125,480	60,000	100,000
State Grant	126,952	0	0	0	0
Federal Grant	199,265	18,070	0	0	0
Miscellaneous Revenue	20,963	31,650	1,000	6,000	1,000
Transfers	0	963,110	0	0	0
Total Revenues	9,826,284	8,272,057	10,461,079	10,083,950	7,033,650
Expenditures					
Personnel					
Salaries & Wages	4,579,918	3,216,870	3,332,260	3,265,460	3,448,340
Part Time Wages	166,762	78,237	130,040	97,490	123,250
Overtime Wages	32,841	20,164	50,000	67,600	50,000
Sick Pay Reimbursement	25,584	23,982	8,370	18,000	14,300
Budgeted Salary Adjustment	0	0	(45,000)	0	(45,000)
Health Insurance	854,486	612,672	704,690	623,890	710,420
Total Personnel	5,659,591	3,951,925	4,180,360	4,072,440	4,301,310
Commodities					
Office Supplies	8,600	2,700	5,920	5,450	5,500
Software	695	0	0	0	0
Books, Periodicals, Manuals	156	0	350	310	350
Postage	14,070	11,554	10,350	10,350	12,550
Gasoline & Oil	64,644	53,153	65,590	60,000	65,590
Uniforms	16,364	9,160	10,520	10,320	11,220
Small Tools & Equipment	23,602	7,421	13,100	12,900	13,600
Ground Maint. Supplies	316,782	228,094	229,500	236,900	235,000
Equipment Maint. Supplies	63,296	50,942	46,900	51,300	57,800
Vehicle Maint. Supplies	34,541	22,402	35,900	30,000	30,000
Preserve Signs and Maint.	87,968	35,054	55,000	55,000	55,000
Operating Supplies	112,591	45,116	58,100	57,100	63,600
Total Commodities	743,309	465,596	531,230	529,630	550,210
Contractuals					
Architect Fees	15,688	7,500	10,000	10,000	10,000
Legal Fees	36,107	60,434	40,000	40,000	40,000
Engineering Fees	10,014	6,228	27,224	20,000	20,000
Computer Fees & Services	15,068	14,929	19,370	22,870	20,010
Consulting Fees	299,871	166,474	259,814	237,220	229,850
Advertising	3,960	1,286	2,800	1,050	2,800
Printing	7,474	4,147	8,350	8,300	8,350
Dues & Subscriptions	37,968	32,173	34,670	34,410	19,720
Licenses & Permits	5,656	6,566	12,740	12,740	10,740
Natural Gas	6,487	4,180	4,390	4,300	4,390
Electricity	29,451	18,357	23,320	20,800	23,320
Telephone	70,774	36,471	35,330	37,100	38,180
Water & Sewer	959	253	380	400	440
Disposal Services	2,121	8,099	5,480	5,750	5,480
Pest Control	333	222	220	230	220
Insect Management Control	79,535	23,937	45,000	45,000	195,000
Ecological Land Mgmt Contracti	457,597	259,025	460,000	385,000	425,000



	<u>2018/19 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Estimate</u>	<u>2022 Request</u>
Repairs & Maint. Building	6,251	1,878	6,260	8,140	6,260
Repairs & Maint. Grounds	11,080	7,163	20,900	20,900	20,900
Repairs & Maint. Equipment	6,210	18,216	16,000	21,000	20,750
Repairs & Maint. Vehicles	34,307	14,608	12,500	14,000	15,000
Equipment Rental	19,062	24,510	33,340	33,340	33,340
Vehicle Replacement Charge	240,360	209,320	209,910	209,910	197,910
IT Replacement Charge	70,850	66,840	71,690	71,690	67,510
Equipment Replacement Chrg	226,465	155,700	136,530	136,530	175,060
Certifications and Education	5,440	2,359	5,300	4,500	5,000
Professional Development	17,586	4,627	21,840	12,600	16,550
Mileage Reimbursement	6,455	725	5,050	4,450	4,900
Real Estate & Drainage Taxes	46,514	40,025	41,000	40,030	41,000
Miscellaneous Contractuals	96,712	270,330	210,317	244,300	289,000
Total Contractuals	1,866,355	1,466,582	1,779,724	1,706,560	1,946,680
Total Operating Expenses	8,269,255	5,884,103	6,491,315	6,308,630	6,798,200
Capital					
Buildings & Structures	41,021	0	0	0	0
Capital Imprvmnts-Preserves	3,305,651	1,147,512	7,379,140	7,078,420	1,113,000
Heavy Equipment	0	46,698	7,200	12,000	150,000
Miscellaneous Capital	82,957	26,666	39,371	39,380	0
Total Capital	3,429,629	1,220,876	7,425,711	7,129,800	1,263,000
Total Expenditures	11,721,713	7,104,979	13,917,025	13,438,430	8,061,200
Revenue Excess (Deficit) over Expenditures	(1,895,429)	1,167,078	(3,455,946)	(3,354,480)	(1,027,550)
Beginning Fund Balance	11,270,929	9,375,393	12,016,224	10,542,471	7,187,991
Ending Fund Balance	\$9,375,393	\$10,542,471	\$8,560,278	\$7,187,991	\$6,160,441

Debt Service Fund



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 Illinois State Department of Revenue. The statutory debt limit for the District as of December 31, 2021, is \$625,355,775. The total debt on December 31, 2021, is projected to be \$183,795,000. 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 amended 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. The District refinanced \$64,815,000 of outstanding General Obligation bonds that were originally issued in 2010 and achieved a net present savings of \$10,072,241. This savings will reduce future debt service tax levy requirements.

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
2013 General Obligation Bonds	\$24.995 million issued under the \$185 million 2008 Referendum.	16,855,000	3,351,850	20,206,850
2014A Refunding Bonds	\$28.920 million to advance refunding the 2006A General Obligation Bond Series. Resulted in upfront savings of \$2.0 million .	12,710,000	964,800	13,674,800
2015 General Obligation Bonds	\$25 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).	22,285,000	4,867,213	27,152,213
2016A Refunding Bonds	\$43.915 million to advance refunding the 2008A and 2008B General Obligation Bond Series. Resulted in upfront savings of \$6.5 million .	35,380,000	4,347,300	39,727,300
2016B Refunding Bonds	\$24.0 million to refund the 2009A General Obligation Bonds. Resulted in upfront savings of \$2.9 million .	21,305,000	2,024,281	23,329,281
2019 Refunding Bonds	\$22.06 million to refund the 2011 General Obligation Bonds. Resulted in upfront savings of \$2.9 million .	21,015,000	6,193,681	27,208,681
2021 Refunding Bonds	\$58.82 million to refund the 2010 General Obligation Bonds. Resulted in upfront savings of \$10.07 million .	54,245,000	12,897,850	67,142,850
	TOTAL:	\$183,795,000	\$34,646,975	\$218,441,975

THE ANNUAL TAX LEVY REQUIREMENTS TO AMORTIZE THE GENERAL OBLIGATION DEBT PROJECTED TO BE OUTSTANDING AS, OF DECEMBER 31, 2021 INCLUDING INTEREST PAYMENTS OF \$34,646,975 ARE AS FOLLOWS:

Tax Year	Fiscal Year	Series 2013	Series 2014A	Series 2015A	Series 2016A	Series 2016B	Series 2019	Series 2021	FY Total
2021	2022	1,684,838	3,446,300	2,643,975	3,959,750	3,296,819	1,939,688	5,185,950	22,157,319
2022	2023	1,685,438	3,424,350	2,637,125	3,976,250	3,326,819	1,945,188	5,183,200	22,178,369
2023	2024	1,682,425	3,410,300	2,613,775	3,989,500	3,363,569	1,947,688	5,182,700	22,189,956
2024	2025	1,683,850	3,393,850	2,599,375	4,008,400	3,392,669	1,942,188	5,183,950	22,204,281
2025	2026	1,684,600		2,253,625	7,810,600	3,424,969	1,943,938	5,106,450	22,224,181
2026	2027	1,684,700		2,166,425	7,805,400	3,445,369	1,942,438	5,178,700	22,223,031
2027	2028	1,683,600		2,541,750	8,177,400	3,079,069	1,942,688	5,177,950	22,602,456
2028	2029	1,686,300		2,411,850			1,944,438	5,167,200	11,209,788
2029	2030	1,682,650		2,423,875			1,942,438	5,166,450	11,215,413
2030	2031	1,682,800		2,427,500			1,942,838	5,157,400	11,210,538
2031	2032	1,681,600		2,432,937			1,940,638	5,157,100	11,212,275
2032	2033	1,684,050					1,944,831	5,149,900	8,778,781
2033	2034						1,947,713	5145900	7,093,613
2034	2035						1,941,975		1,941,975
TOTALS		20,206,850	13,674,800	27,152,212	39,727,300	23,329,281	27,208,682	67,142,850	218,441,975

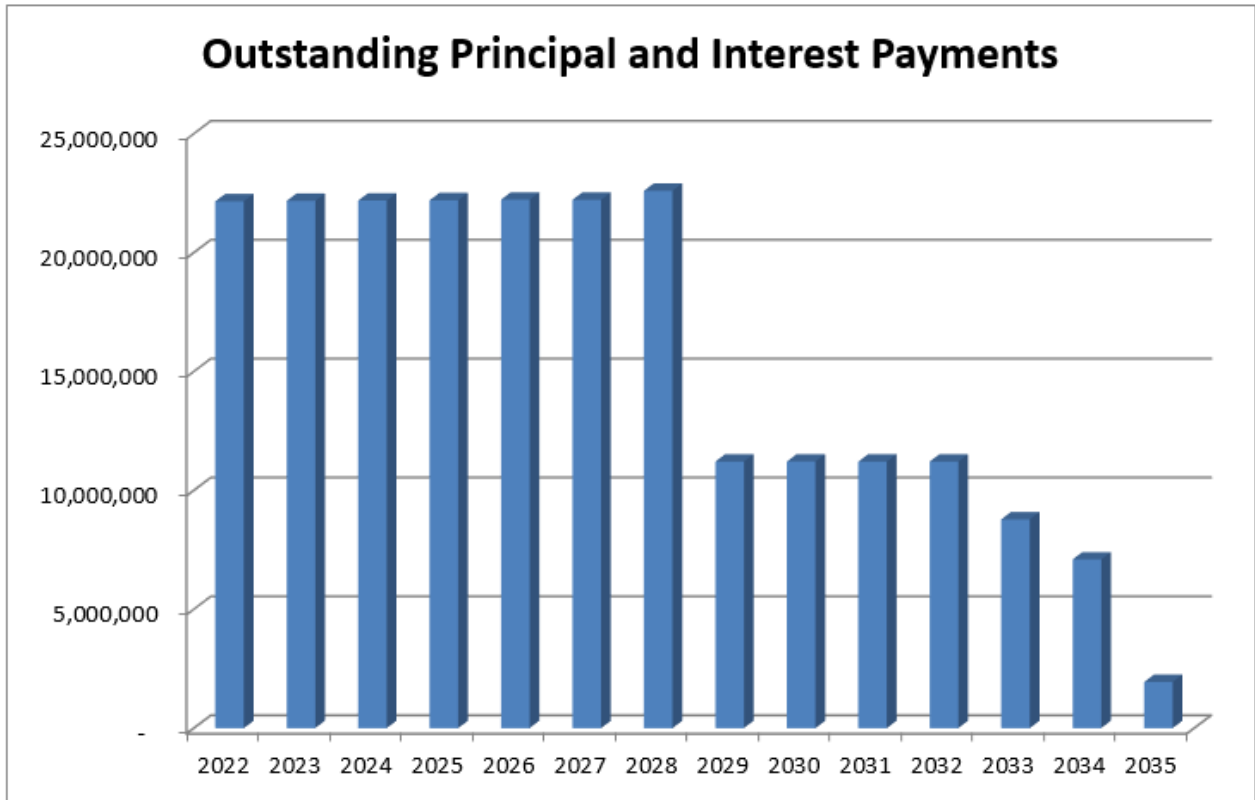
NET GENERAL BONDED DEBT TO EQUALIZED ASSESSED VALUE AND NET GENERAL BONDED DEBT PER CAPITA 2011 THROUGH 2021

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
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	703,019	22,967,939,408	300,679,325	1.309%	428
2014	2015	706,327	22,646,844,107	258,667,445	1.142%	366
2015	2016	707,461	23,436,709,963	268,555,143	1.146%	380
2016	2017	710,368	24,901,806,380	252,497,321	1.014%	355
2017	2018	709,599	26,005,064,391	244,803,313	0.941%	345
2018	2019	708,719	26,582,432,958	217,914,659	0.820%	307
2019	2020	703,520	27,246,393,667	231,031,267	0.848%	328
2020	2021	714,342	27,189,381,520	181,094,401	0.666%	254

* Net of the amount available in Debt Service Fund for payment of principal
(1) Based on the 2010 Census. Other population figures are estimates.
(2) Based on the 2020 Census data release.

**COMPUTATION OF LEGAL DEBT MARGIN
YEAR END DECEMBER 31, 2022**

2020 Equalized Assessed Value	\$27,189,381,520	
Debt limit: 2.3% of Equalized Assessed Value		\$625,355,775
Outstanding tax levy debt	(183,795,000)	
Debt Service Fund balance available for payment of principal	<u>2,700,599</u>	
		<u>(181,094,401)</u>
Legal Debt Margin as of December 31, 2021:		\$444,261,374
<i>Add principal reductions on tax levy debt during 2022</i>		16,095,000
Projected Legal Debt Margin December 31, 2022:		<u><u>\$460,356,374</u></u>





Lake County
Forest Preserves

Budget Request 2022
Debt Service Fund Summary

	<u>2018/19</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Estimate</u>	<u>2022</u> <u>Budget</u>
Revenues					
Property Tax	32,937,558	22,886,359	23,236,810	23,710,934	22,378,890
Bond Proceeds	22,060,000	0	0	58,820,000	0
Interest from Investments	628,606	41,524	54,300	14,510	5,700
Treasury Rebate Revenue	1,813,340	1,198,578	1,162,590	467,764	0
Premium on Debt Issuance	2,790,828	0	0	7,914,973	0
Total Revenues	\$60,230,332	\$24,126,461	\$24,453,700	\$90,928,181	\$22,384,590
Expenditures					
Paying Agent Fees	8,821	5,034	3,840	3,840	3,360
Interest Fees on Debt	14,281,161	8,864,428	8,039,360	5,983,108	6,062,330
Principal Payment	61,124,778	15,835,000	16,130,000	83,252,286	16,095,000
Interfund Transfers	0	1,333,109	0	0	0
Total Expenditures	75,627,748	26,037,571	24,173,200	89,737,698	22,160,690
Revenue Excess (Deficit) over Expenditures	(15,397,416)	(1,911,110)	280,500	1,190,483	223,900
Beginning Fund Balance	18,818,642	3,421,226	2,283,532	1,510,116	2,700,599
Ending Fund Balance	\$3,421,226	\$1,510,116	\$2,564,032	\$2,700,599	\$2,924,499

Land Acquisition Bond Projects





General Program Statement

The Land Preservation Division 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 were used for land acquisition purposes. These funds have been 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.



	<u>2018/19</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Estimate</u>	<u>2022</u> <u>Request</u>
Revenues					
Interest Investments	110,752	4,696	0	0	0
Grants	0	0	0	362,000	0
Donations	6,956	0	0	0	0
Total Revenues	\$117,708	\$4,696	\$0	\$362,000	\$0
Expenditures					
Part Time Wages	(1,165)	0	0	0	0
Postage	8	0	0	0	0
Legal Fees	2,510	587	0	0	0
Total Operating Expenses	1,353	587	0	0	0
Capital					
Land Acquisition	2,429,100	1,633,350	43,210	41,580	0
Title Fees	6,525	7,775	10,700	1,230	0
Tax Prorations	1,756	52,292	2,000	7,880	0
Other Land Acquisition Costs	2,686	4,366	0	0	0
Appraisal Fees	14,500	6,900	10,000	3,500	0
Engineering Fees	31,800	16,655	25,000	0	0
Legal Fees	150,733	73,284	35,000	17,830	0
Total Capital	2,637,100	1,794,622	125,910	72,020	0
Total Expenditures	2,638,453	1,795,209	125,910	72,020	0
Revenue Excess (Deficit) over Expenditures	(2,520,745)	(1,790,513)	(125,910)	289,980	0
Beginning Fund Balance	4,021,278	1,500,533	125,910	(289,980)	0
Ending Fund Balance	\$1,500,533	\$(289,980)	\$0	\$0	\$0

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 previously approved by the Board of Commissioners 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 for 2022
Land Development Bond Projects

	<u>2018/19 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Estimate</u>	<u>2022 Request</u>
Revenues					
Interest from Investments	373,671	40,431	72,000	5,200	9,200
Grants	102,761	0	450,017	657,147	0
Miscellaneous	9,202	0	0	0	0
Total Revenues	\$485,634	\$40,431	\$522,017	\$662,347	\$9,200
Expenditures					
Buffalo Creek - MWRD Reservoir Exp	0	171	35,259	35,259	0
Cuba Marsh Habitat Restoration	43,857	0	36,223	36,223	0
Dog Area Accessibility Improvements	0	0	60,000	60,000	0
Ethels Woods Access & Rte45 Tunnel	623,540	0	0	0	0
Ethels Woods	1,841,501	16,385	126,664	126,664	0
Facility & Infrastructure Improvement	618,868	52,121	111,163	111,163	0
Fort Sheridan Preserve	205,934	17,101	109,726	109,726	0
Fort Sheridan USACE GLFER	696,244	34,938	171,058	171,058	0
Grass Lake Road Tunnel	0	0	0	(20,716)	0
Grassy Lake Preserve	80,586	2,338	84,642	84,642	0
Heron Creek IL Rte 22 Connection	0	0	20,000	20,000	0
Lakewood Master Plan	43,312	238,290	3,309,278	3,309,278	207,704
Lakewood Restoration - Broberg	0	4,059	0	0	0
Lakewood Restoration - Schreiber Bc	97,558	7,927	8,434	0	0
Lyons Woods	5,573	4,301	159,642	159,642	0
Middlefork Savanna Trail Connect	78,314	0	69,448	69,448	0
Mill. Trail Ethels Woods-Rte 45	273,491	189,678	1,395,273	1,395,273	0
Mill. Trail Van Patten	4,766	0	0	0	0
Old School Restoration Phase II	65,011	0	4,989	0	0
Roadway & Parkway Renovations	0	133,333	1,366,667	1,366,667	0
Southern DPR Habitat Restoration	156,189	67,368	100,339	100,339	0
Waukegan Savanna Phase I	181,745	50,272	24,432	0	0
Total Expenditures	5,016,489	818,282	7,193,238	7,134,667	207,704
Revenue Excess (Deficit) over Expenditures	(4,530,855)	(777,851)	(6,671,221)	(6,472,320)	(198,504)
Beginning Fund Balance	12,237,438	7,706,583	6,974,710	6,928,732	456,412
Ending Fund Balance	\$7,706,583	\$6,928,732	\$303,489	\$456,412	\$257,908

Enterprise Fund





General Program Statement

The Lake County Forest Preserves operates and maintains four 18-hole golf courses and support facilities at three locations, to provide quality outdoor recreation to Lake County residents. Countryside (*Prairie* and *Traditional* courses) is a 36-hole golf club with food and beverage service, a golf instructional program, and a learning center. ThunderHawk is an award winning 18-hole golf club with food and beverage service, featuring a 200-seat capacity special events facility, a golf instructional program and a learning center. ThunderHawk was the first *Certified Audubon Signature Sanctuary* in Illinois and 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 club. Continued fiscally responsible operations of the District’s golf courses will be necessary to maintain a positive operating income. Expenses continue to be analyzed for any additional savings but any increase in operating income will need to come from increased operating revenues.

PERFORMANCE MEASUREMENTS	2018/19* ACTUAL	2020 ACTUAL	2021 ESTIMATED	2022 PROPOSED
Golf Play Revenue	\$3,246,960	\$2,946,725	\$2,643,500	\$2,621,500
Golf Cart Revenue	\$1,066,601	\$1,092,606	\$939,950	\$870,450
Golf Shop Revenue	\$245,869	\$163,336	\$155,000	\$155,000
Golf Range Revenue	\$235,380	\$187,948	\$175,000	\$168,000
Golf Food and Beverage Revenue	\$542,950	\$429,181	\$418,000	\$410,000

*18 month budget



Lake County
Forest Preserves

Budget Request 2022
Enterprise Fund
All Golf Course Operations

	<u>2018/19</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Estimate</u>	<u>2022</u> <u>Request</u>
Operating Revenues					
Green Fees	2,979,175	2,899,941	2,421,400	2,600,000	2,580,000
Season Passes	53,700	25,026	30,500	24,000	22,000
Permanent Starts	18,360	9,880	16,500	13,500	13,500
Outings	190,775	5,728	125,500	0	0
Player Services	4,950	6,150	6,000	6,000	6,000
Gas Cart Rental	1,066,601	1,083,720	805,000	930,000	860,000
Hand Cart Rental	4,174	4,711	3,450	3,450	3,450
Golf Club Rental	15,481	4,175	9,000	6,500	7,000
Range Balls	235,380	187,948	145,000	175,000	168,000
Golf Shop Sales	245,870	163,336	159,000	155,000	155,000
Food Sales-Snack Shop	72,470	32,691	86,000	70,000	73,000
Beverage Sales-Snack Shop	65,076	133,994	71,000	97,000	97,000
Beer Sales-Snack Shop	269,921	237,161	259,000	205,000	200,000
Liquor Sales-Snack Shop	59,750	25,336	56,000	46,000	40,000
Building Rentals	22,275	1,925	50,000	1,000	30,000
Other Revenues	4,481	39,930	5,600	13,640	8,100
Concessionaire Revenue	100,007	0	0	2,000	3,500
Total Operating Revenues	\$5,408,446	\$4,861,652	\$4,248,950	\$4,348,090	\$4,266,550
Operating Expenses					
Personnel					
Salaries & Wages	1,161,185	781,527	857,670	822,630	852,690
Part Time Wages	1,098,884	731,885	970,150	872,700	1,043,180
Overtime Wages	72,151	56,642	34,000	52,840	34,000
Sick Pay Reimbursement	9,916	6,735	3,400	11,530	7,450
IMRF Contributions	201,582	145,227	171,870	151,970	142,020
FICA Contributions	178,817	116,843	142,720	133,980	148,210
Health Insurance	251,468	170,482	208,705	197,620	235,330
Personnel	2,974,003	2,009,341	2,388,515	2,243,270	2,462,880
Commodities					
Office Supplies	277	1,797	2,000	1,750	1,750
Postage	266	178	600	600	600
Gasoline & Oil	98,856	49,248	55,500	61,600	64,300
Uniforms	20,210	15,144	17,500	17,500	17,500
Small Tools & Equipment	9,907	9,758	4,200	9,000	6,200
Building Maint. Supplies	13,654	9,040	12,500	13,500	13,500
Ground Maint. Supplies	27,644	44,193	41,000	42,480	41,500
Equipment Maint. Supplies	123,289	90,343	80,000	75,000	75,000
Gravel & Soil	380	448	2,000	2,000	2,000
Herbicides	27,488	13,949	16,400	15,900	15,900
Fertilizer	93,421	65,614	72,000	84,000	79,000
Plant Protectors	133,633	79,681	92,000	113,680	105,000
Insecticides	28,151	25,648	19,000	30,620	27,000
Turfgrass Chemicals	90,561	62,490	63,500	65,130	61,500
Top Dressing	13,452	7,460	21,000	20,500	20,500
Irrigation Supplies	19,410	14,621	19,500	19,500	19,500
Landscaping, Trees, Shrubs	13,793	2,116	2,500	2,500	2,500
Operating Supplies	127,923	94,276	86,000	96,500	114,200
COGS-Handicap	4,965	3,260	3,600	3,600	3,600
COGS-Pro Shop	147,468	109,038	84,750	100,500	109,000
COGS-Food	24,523	14,239	30,050	21,000	26,000



Budget Request 2022
Enterprise Fund
All Golf Course Operations

	2018/19	2020	2021	2021	2022
	Actual	Actual	Budget	Estimate	Request
COGS-Beverage	19,675	10,579	21,200	15,000	15,000
COGS-Beer	65,594	63,751	64,750	46,000	43,000
COGS-Liquor	15,913	7,241	12,250	15,800	14,700
Commodities	1,120,453	794,112	823,800	873,660	878,750
Contractuals					
Legal Fees	0	1,660	0	1,660	0
Computer Fees & Services	8,015	5,267	39,120	38,520	40,120
Merchant Credit Card Fees	111,003	104,598	71,500	84,500	85,000
Advertising	34,828	22,914	11,000	15,000	15,000
Printing	2,926	2,580	4,000	4,000	4,000
Dues & Subscriptions	4,985	3,813	4,390	5,690	5,440
Licenses & Permits	6,454	6,757	7,320	7,910	7,840
Liability Insurance	3,689	2,430	2,500	2,590	2,670
Workers Compensation Ins.	133,375	80,665	82,850	80,850	83,270
Property Insurance	24,102	16,324	17,690	17,870	18,400
State Unemployment Ins.	119,838	91,556	99,000	92,000	93,000
Natural Gas	24,009	17,149	24,730	19,600	17,750
Electricity	95,576	76,677	86,500	78,900	73,700
Telephone	55,034	31,221	31,000	31,000	33,310
Water & Sewer	6,939	6,886	5,800	6,300	6,600
Disposal Services	6,016	3,659	4,300	4,300	4,300
Pest Control	3,449	2,251	2,100	2,700	2,500
Repairs & Maint. Building	1,156	14,095	4,400	8,260	4,400
Repairs & Maint. Grounds	875	5,000	0	0	3,000
Repairs & Maint. Equipment	9,551	1,995	5,500	5,200	5,000
Equipment Rental	330,051	203,630	227,660	228,920	248,260
Vehicle Replacement Charge	18,810	15,760	15,760	15,760	14,580
IT Replacement Charge	12,900	9,600	9,600	9,600	9,120
Certifications and Education	60	120	800	820	800
Professional Development	9,610	4,177	8,000	7,000	7,500
Mileage Reimbursement	8,721	3,706	7,200	6,500	6,500
Miscellaneous Contractuals	34,804	85,334	31,130	42,750	34,350
Contractuals	1,066,776	819,824	803,850	818,200	826,410
Total Expenditures	5,161,232	3,623,277	4,016,165	3,935,130	4,168,040
Operating Income (Loss)	247,214	1,238,375	232,785	412,960	98,510
Non-Operating Revenue Int.	90,565	29,388	31,100	27,500	17,200
Income (Loss) before capital outlay	337,779	1,267,763	263,885	440,460	115,710
Non-Operating Expenses					
Capital					
Machinery & Tools	256,808	83,719	390,000	370,000	246,500
Capital Improvements	706,312	6,943	75,000	0	400,000
Total Capital	963,120	90,662	465,000	370,000	646,500
Cash Generated	\$(625,341)	\$1,177,101	\$(201,115)	\$80,540	\$(530,790)
Beginning Fund Balance	17,720,251	17,094,910	17,070,407	18,272,011	18,352,551
Ending Fund Balance	\$17,094,910	\$18,272,011	\$16,869,292	\$18,352,551	\$17,821,761



	2018/19	2020	2021	2021	2022
	Actual	Actual	Budget	Estimate	Request
Operating Revenues					
Green Fees	1,528,929	1,461,278	1,231,400	1,300,000	1,300,000
Season Passes	35,800	25,026	22,000	24,000	22,000
Permanent Starts	8,280	3,720	8,000	6,000	6,000
Outings	49,150	0	30,000	0	0
Player Services	4,110	5,260	5,000	5,000	5,000
Gas Cart Rental	588,760	605,800	400,000	500,000	450,000
Hand Cart Rental	2,919	3,107	2,200	2,200	2,200
Golf Club Rental	3,465	150	3,000	500	1,000
Range Balls	168,771	135,751	102,000	130,000	125,000
Golf Shop Sales	57,393	39,916	35,000	35,000	35,000
Food Sales-Snack Shop	60,652	26,433	47,000	45,000	45,000
Beverage Sales-Snack Shop	49,074	37,101	37,000	37,000	37,000
Beer Sales-Snack Shop	207,158	149,601	130,000	130,000	130,000
Liquor Sales-Snack Shop	36,981	18,841	20,000	20,000	20,000
Other Revenues	3,370	19,206	3,500	7,210	6,000
Total Operating Revenues	\$2,804,812	\$2,531,190	\$2,076,100	\$2,241,910	\$2,184,200
Operating Expenses					
Personnel					
Salaries & Wages	598,446	396,936	447,140	443,370	460,860
Part Time Wages	501,067	354,227	460,020	417,200	490,430
Overtime Wages	22,999	15,496	16,000	15,240	16,000
Sick Pay Reimbursement	7,148	5,319	2,000	7,040	6,000
IMRF Contributions	95,722	68,229	86,480	76,350	71,850
FICA Contributions	84,306	56,388	70,800	66,340	74,470
Health Insurance	141,983	84,495	112,495	106,080	131,990
Personnel	1,451,671	981,090	1,194,935	1,131,620	1,251,600
Commodities					
Office Supplies	0	429	1,000	1,000	1,000
Postage	146	133	300	300	300
Gasoline & Oil	60,377	30,296	35,000	39,500	41,000
Uniforms	6,487	4,637	6,300	6,300	6,300
Small Tools & Equipment	5,187	3,331	3,000	3,500	3,500
Building Maint. Supplies	12,362	8,739	8,000	9,000	9,000
Ground Maint. Supplies	25,080	23,384	20,000	20,980	20,000
Equipment Maint. Supplies	54,955	41,285	38,000	38,000	38,000
Gravel & Soil	380	448	500	500	500
Herbicides	17,645	6,499	9,000	8,500	8,500
Fertilizer	53,918	37,434	38,000	43,000	38,000
Plant Protectors	31,503	28,907	28,000	36,680	28,000
Insecticides	15,683	13,260	5,500	16,620	13,000
Turfgrass Chemicals	38,452	20,573	24,000	28,630	24,000
Top Dressing	7,318	5,359	13,000	10,000	10,000
Irrigation Supplies	13,662	13,352	15,000	15,000	15,000
Landscaping, Trees, Shrubs	12,198	1,885	2,000	2,000	2,000
Operating Supplies	78,196	45,042	42,000	45,500	44,500
COGS-Handicap	3,190	1,990	3,000	2,600	2,600
COGS-Pro Shop	31,345	18,847	17,500	18,000	18,000
COGS-Food	20,694	9,145	16,400	13,000	18,000
COGS-Beverage	14,662	9,281	11,000	11,000	11,000
COGS-Beer	51,821	36,957	32,500	36,000	33,000
COGS-Liquor	11,025	5,386	3,900	5,800	4,700
Commodities	566,286	366,599	372,900	411,410	389,900



	<u>2018/19</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Estimate</u>	<u>2022</u> <u>Request</u>
Contractuals					
Computer Fees & Services	3,893	2,748	35,520	35,520	37,120
Merchant Credit Card Fees	58,027	54,250	39,000	45,000	45,000
Advertising	20,391	14,068	6,000	10,000	10,000
Printing	1,614	1,625	2,000	2,000	2,000
Dues & Subscriptions	3,129	3,038	2,750	4,000	3,700
Licenses & Permits	3,280	3,091	3,290	3,360	3,290
Liability Insurance	1,504	972	1,000	1,040	1,070
Workers Compensation Ins.	67,618	39,163	40,390	37,610	38,740
Property Insurance	7,575	5,131	5,290	5,380	5,540
State Unemployment Ins.	80,350	51,108	62,000	52,000	53,000
Natural Gas	5,531	3,517	3,600	3,600	3,750
Electricity	39,836	22,452	26,700	22,500	26,700
Telephone	14,508	9,654	9,000	10,000	10,300
Water & Sewer	2,916	1,549	2,000	1,700	2,000
Disposal Services	2,387	1,375	1,900	1,900	1,900
Pest Control	1,080	690	800	1,000	800
Repairs & Maint. Building	1,156	8,401	2,000	5,860	2,000
Repairs & Maint. Grounds	875	5,000	0	0	3,000
Repairs & Maint. Equipment	8,962	1,525	4,500	4,700	4,500
Equipment Rental	154,992	99,414	105,690	105,690	114,700
Vehicle Replacement Charge	12,900	9,600	9,600	9,600	8,420
IT Replacement Charge	5,820	3,880	3,880	3,880	3,830
Certifications and Education	0	0	600	620	600
Professional Development	6,375	3,270	6,000	5,000	5,500
Mileage Reimbursement	8,721	3,706	6,200	6,000	6,000
Miscellaneous Contractuals	9,748	28,511	9,650	13,870	11,250
Contractuals	523,188	377,738	389,360	391,830	404,710
Total Expenditures	2,541,145	1,725,427	1,957,195	1,934,860	2,046,210
Operating Income (Loss)	263,667	805,763	118,905	307,050	137,990
Non-Operating Revenue Int.	76,960	29,827	28,000	27,300	17,000
Income (Loss) before capital outlay	340,627	835,590	146,905	334,350	154,990
Non-Operating Expenses					
Capital					
Machinery & Tools	112,555	48,500	90,000	90,000	88,500
Total Capital	112,555	48,500	90,000	90,000	88,500
Cash Generated	\$228,072	\$787,090	\$56,905	\$254,430	\$66,490
Beginning Fund Balance	9,956,073	10,184,145	10,218,552	10,971,235	11,225,665
Ending Fund Balance	\$10,184,145	\$10,971,235	\$10,275,457	\$11,225,665	\$11,292,155



	2018/19	2020	2021	2021	2022
	Actual	Actual	Budget	Estimate	Request
Operating Revenues					
Green Fees	373,759	342,080	290,000	320,000	300,000
Season Passes	17,900	0	8,500	0	0
Permanent Starts	2,280	1,000	1,500	1,500	1,500
Outings	21,789	1,040	15,500	0	0
Gas Cart Rental	123,864	146,596	120,000	130,000	120,000
Hand Cart Rental	1,015	864	1,000	1,000	1,000
Golf Club Rental	1,038	435	1,000	1,000	1,000
Golf Shop Sales	9,073	5,822	9,000	5,000	5,000
Food Sales-Snack Shop	11,818	3,157	12,000	0	0
Beverage Sales-Snack Shop	16,002	8,085	14,000	0	0
Beer Sales-Snack Shop	62,763	35,440	54,000	0	0
Liquor Sales-Snack Shop	22,769	6,495	23,000	0	0
Building Rentals	22,275	1,925	20,000	0	0
Other Revenues	2,868	9,968	2,000	2,000	2,000
Concessionaire Revenue	0	0	0	2,000	3,500
Total Operating Revenues	\$689,213	\$562,907	\$571,500	\$462,500	\$434,000
Operating Expenses					
Personnel					
Salaries & Wages	188,093	133,426	136,610	109,200	116,570
Part Time Wages	190,002	123,555	145,520	128,000	151,870
Overtime Wages	11,138	9,214	6,000	8,600	6,000
Sick Pay Reimbursement	1,384	708	700	2,240	700
IMRF Contributions	35,259	26,609	27,760	23,850	21,350
FICA Contributions	29,790	20,053	22,100	18,940	21,050
Health Insurance	32,380	22,367	25,470	22,780	28,470
Personnel	488,046	335,932	364,160	313,610	346,010
Commodities					
Office Supplies	200	185	500	250	250
Postage	1	0	50	50	50
Gasoline & Oil	17,855	9,162	8,500	9,100	9,800
Uniforms	3,770	3,125	2,500	2,500	2,500
Small Tools & Equipment	1,769	2,487	700	700	700
Building Maint. Supplies	981	129	1,500	1,500	1,500
Ground Maint. Supplies	310	7,962	1,000	3,500	3,500
Equipment Maint. Supplies	17,093	12,988	17,000	17,000	17,000
Gravel & Soil	0	0	500	500	500
Herbicides	4,806	2,623	2,400	2,400	2,400
Fertilizer	16,319	11,189	9,000	16,000	16,000
Plant Protectors	6,629	2,163	4,000	12,000	12,000
Insecticides	4,456	3,408	3,500	4,000	4,000
Turfgrass Chemicals	5,141	4,323	2,500	1,500	2,500
Top Dressing	1,040	1,026	2,000	4,500	4,500
Irrigation Supplies	1,443	1,045	1,500	2,500	2,500
Landscaping, Trees, Shrubs	1,595	231	500	500	500
Operating Supplies	14,835	14,868	8,500	10,500	9,200
COGS-Pro Shop	3,932	2,077	4,000	2,500	3,000
COGS-Food	3,829	1,569	4,200	0	0
COGS-Beverage	5,013	1,298	4,200	0	0
COGS-Beer	13,773	7,931	13,500	0	0
COGS-Liquor	4,888	5	5,750	0	0
Commodities	129,678	89,794	97,800	91,500	92,400



	<u>2018/19</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Estimate</u>	<u>2022</u> <u>Request</u>
Contractuals					
Merchant Credit Card Fees	11,439	10,894	7,500	9,500	10,000
Advertising	3,348	1,398	2,000	2,000	2,000
Printing	360	0	1,000	1,000	1,000
Dues & Subscriptions	185	80	190	190	190
Licenses & Permits	2,935	2,916	2,950	2,950	2,950
Liability Insurance	336	243	250	260	270
Workers Compensation Ins.	20,470	12,560	12,620	12,150	12,510
Property Insurance	4,476	2,987	3,050	2,990	3,080
State Unemployment Ins.	27,492	18,141	22,000	19,000	19,000
Natural Gas	11,203	8,409	6,000	6,000	1,000
Electricity	20,877	14,346	14,400	14,400	1,600
Telephone	13,473	8,080	7,000	7,000	8,000
Water & Sewer	2,295	1,245	1,600	1,600	1,600
Disposal Services	681	532	600	600	600
Pest Control	1,080	720	800	800	800
Repairs & Maint. Building	0	4,434	1,400	1,400	1,400
Repairs & Maint. Equipment	589	0	500	0	0
Equipment Rental	73,582	44,776	49,570	49,570	53,630
Vehicle Replacement Charge	4,650	2,850	2,850	2,850	2,850
IT Replacement Charge	2,520	1,680	1,680	1,680	1,470
Miscellaneous Contractuals	5,105	30,476	3,300	2,760	3,600
Contractuals	207,096	166,767	141,260	138,700	127,550
Total Expenditures	824,820	592,493	603,220	543,810	565,960
Operating Income (Loss)	(135,607)	(29,586)	(31,720)	(81,310)	(131,960)
Non-Operating Revenue Int.	13,605	(439)	3,100	200	200
Cash Generated	\$(122,002)	\$(30,025)	\$(28,620)	\$(81,110)	\$(131,760)
Beginning Fund Balance	2,195,981	2,073,979	1,995,994	2,043,954	1,962,844
Ending Fund Balance	\$2,073,979	\$2,043,954	\$1,967,374	\$1,962,844	\$1,831,084



Budget Request 2022
8300 Thunderhawk Golf Course

	2018/19	2020	2021	2021	2022
	Actual	Actual	Budget	Estimate	Request
Operating Revenues					
Green Fees	1,076,487	1,096,583	900,000	980,000	980,000
Permanent Starts	7,800	5,160	7,000	6,000	6,000
Outings	119,836	4,688	80,000	0	0
Player Services	840	890	1,000	1,000	1,000
Gas Cart Rental	353,977	331,324	285,000	300,000	290,000
Hand Cart Rental	240	740	250	250	250
Golf Club Rental	10,978	3,590	5,000	5,000	5,000
Range Balls	66,609	52,197	43,000	45,000	43,000
Golf Shop Sales	179,404	117,598	115,000	115,000	115,000
Food Sales-Snack Shop	0	3,101	27,000	25,000	28,000
Beverage Sales-Snack Shop	0	88,808	20,000	60,000	60,000
Beer Sales-Snack Shop	0	52,120	75,000	75,000	70,000
Liquor Sales-Snack Shop	0	0	13,000	26,000	20,000
Building Rentals	0	0	30,000	1,000	30,000
Other Revenues	(1,757)	10,756	100	4,430	100
Concessionaire Revenue	100,007	0	0	0	0
Total Operating Revenues	\$1,914,421	\$1,767,555	\$1,601,350	\$1,643,680	\$1,648,350
Operating Expenses					
Personnel					
Salaries & Wages	374,646	251,165	273,920	270,060	275,260
Part Time Wages	407,815	254,103	364,610	327,500	400,880
Overtime Wages	38,014	31,932	12,000	29,000	12,000
Sick Pay Reimbursement	1,384	708	700	2,250	750
IMRF Contributions	70,601	50,389	57,630	51,770	48,820
FICA Contributions	64,721	40,402	49,820	48,700	52,690
Health Insurance	77,105	63,620	70,740	68,760	74,870
Personnel	1,034,286	692,319	829,420	798,040	865,270
Commodities					
Office Supplies	77	1,183	500	500	500
Postage	119	45	250	250	250
Gasoline & Oil	20,624	9,790	12,000	13,000	13,500
Uniforms	9,953	7,382	8,700	8,700	8,700
Small Tools & Equipment	2,951	3,940	500	4,800	2,000
Building Maint. Supplies	311	172	3,000	3,000	3,000
Ground Maint. Supplies	2,254	12,847	20,000	18,000	18,000
Equipment Maint. Supplies	51,241	36,070	25,000	20,000	20,000
Gravel & Soil	0	0	1,000	1,000	1,000
Herbicides	5,037	4,827	5,000	5,000	5,000
Fertilizer	23,184	16,991	25,000	25,000	25,000
Plant Protectors	95,501	48,611	60,000	65,000	65,000
Insecticides	8,012	8,980	10,000	10,000	10,000
Turfgrass Chemicals	46,968	37,594	37,000	35,000	35,000
Top Dressing	5,094	1,075	6,000	6,000	6,000
Irrigation Supplies	4,305	224	3,000	2,000	2,000
Operating Supplies	34,892	34,366	35,500	40,500	60,500
COGS-Handicap	1,775	1,270	600	1,000	1,000
COGS-Pro Shop	112,191	88,114	63,250	80,000	88,000
COGS-Food	0	3,525	9,450	8,000	8,000
COGS-Beverage	0	0	6,000	4,000	4,000
COGS-Beer	0	18,863	18,750	10,000	10,000
COGS-Liquor	0	1,850	2,600	10,000	10,000
Commodities	424,489	337,719	353,100	370,750	396,450



	<u>2018/19</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Estimate</u>	<u>2022</u> <u>Request</u>
Contractuals					
Legal Fees	0	1,660	0	1,660	0
Computer Fees & Services	4,122	2,519	3,600	3,000	3,000
Merchant Credit Card Fees	41,537	39,454	25,000	30,000	30,000
Advertising	11,089	7,448	3,000	3,000	3,000
Printing	952	955	1,000	1,000	1,000
Dues & Subscriptions	1,671	695	1,450	1,500	1,550
Licenses & Permits	239	750	1,080	1,600	1,600
Liability Insurance	1,849	1,215	1,250	1,290	1,330
Workers Compensation Ins.	45,287	28,942	29,840	31,090	32,020
Property Insurance	12,051	8,206	9,350	9,500	9,780
State Unemployment Ins.	11,996	22,307	15,000	21,000	21,000
Natural Gas	7,275	5,223	15,130	10,000	13,000
Electricity	34,863	39,879	45,400	42,000	45,400
Telephone	27,053	13,487	15,000	14,000	15,010
Water & Sewer	1,728	4,092	2,200	3,000	3,000
Disposal Services	2,948	1,752	1,800	1,800	1,800
Pest Control	1,289	841	500	900	900
Repairs & Maint. Building	0	1,260	1,000	1,000	1,000
Repairs & Maint. Equipment	0	470	500	500	500
Equipment Rental	101,477	59,440	72,400	73,660	79,930
Vehicle Replacement Charge	1,260	3,310	3,310	3,310	3,310
IT Replacement Charge	4,560	4,040	4,040	4,040	3,820
Certifications and Education	60	120	200	200	200
Professional Development	3,235	907	2,000	2,000	2,000
Mileage Reimbursement	0	0	1,000	500	500
Miscellaneous Contractuals	19,951	26,347	18,180	26,120	19,500
Contractuals	336,492	275,319	273,230	287,670	294,150
Total Expenditures	1,795,267	1,305,357	1,455,750	1,456,460	1,555,870
Income (Loss)					
before capital outlay	119,154	462,198	145,600	187,220	92,480
Non-Operating Expenses					
Capital					
Machinery & Tools	144,253	42,162	300,000	280,000	158,000
Capital Improvements	706,312	0	75,000	0	400,000
Total Capital	850,565	42,162	375,000	280,000	558,000
Cash Generated	\$(731,411)	\$420,036	\$(229,400)	\$(92,780)	\$(465,520)
Beginning Fund Balance	5,568,197	4,836,786	4,855,861	5,256,822	5,164,042
Ending Fund Balance	\$4,836,786	\$5,256,822	\$4,626,461	\$5,164,042	\$4,698,522

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

	Estimated Costs	Budget 2021	Estimated 2021	New Funding	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Future Funding Required
<u>Machinery/Equipment/Project</u>										
Countryside Golf Course:										
Tri Plex Tee Mowers	38,000			38,000	38,000				38,000	76,000
Sprayer	55,000					55,000				55,000
Bunker Rake	40,000					40,000				40,000
Fairway Mowers	55,000						55,000			55,000
Fairway/Green Verticut Units	42,000			12,000	12,000			30,000		42,000
Front Rough Mower	21,000				21,000				21,000	42,000
Rotary Deck Bank Mower (2)	90,000	90,000	90,000							0
Greens Roller replacement	17,500				17,500					17,500
Brae Loch Golf Course:										
ThunderHawk Golf Course:										
Reel Grinder	41,000			41,000	41,000					41,000
Bed Knife Grinder	23,000			23,000	23,000					23,000
Bank Mowers (2)	74,000			74,000	74,000					74,000
Fairway/Green Verticut Units	30,000						30,000			30,000
Bunker Rake	40,000			20,000	20,000			20,000		40,000
Rotary Deck Bank Mower	45,000							45,000		45,000
Rough Mower	68,000					68,000			68,000	136,000
Cart Path Replacement/Repairs	TBD									0
Patio Refurbishment/Repair	300,000	75,000	0	325,000	400,000					400,000
Irrigation Control System	300,000	300,000	280,000							0
	\$1,279,500	\$465,000	\$370,000	\$533,000	\$646,500	\$163,000	\$85,000	\$95,000	\$127,000	1,116,500

Donation and Grant Fund



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 \$300,810. Salaries and benefits total \$169,810, contractals are \$6,000, and capital outlay is \$125,000. The 2022 Capital Outlay budget reflects a decrease of \$884,428 (74.62%) compared to the 2021 budget. Capital Outlay decreased by \$757,559 (85.84%) due to habitat restoration projects from the Natural Resources Department.

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

	2021	% of	2022	% of	Amount	%
EXPENDITURES BY OBJECT:	Budget	Total	Budget	Total	Change	Change
Salaries and Benefits	\$154,570	13.04%	\$169,810	56.45%	\$15,240	9.86%
Commodities	0	0.00%	0	0.00%	0	0.00%
Contractuals	148,109	12.50%	6,000	1.99%	(142,109)	-95.95%
Capital Outlay	882,559	74.46%	125,000	41.55%	(757,559)	-85.84%
Total Expenditures by Object	\$1,185,238	100.00%	\$300,810	100.00%	(\$884,428)	-74.62%

	2021	% of	2022	% of	Amount	%
EXPENDITURES BY FUNCTION:	Budget	Total	Budget	Total	Change	Change
Youth Conservation Corp	\$154,570	13.04%	\$169,810	56.45%	\$15,240	9.86%
Education	6,000	0.51%	6,000	1.99%	0	0.00%
Natural Resources	1,024,668	86.45%	125,000	41.55%	(899,668)	-87.80%
Total Expenditures by Function	\$1,185,238	100.00%	\$300,810	100.00%	(\$884,428)	-74.62%



	<u>2018/19 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Estimate</u>	<u>2022 Budget</u>
Revenues					
Donations	161,877	170,196	194,800	198,530	175,810
Other Grants	52,170	181,982	14,930	14,930	0
State Grants	0	0	82,000	82,000	0
Federal Grants	1,475,021	548,680	773,593	479,448	125,000
Interest from Investments	15,270	4,561	4,100	1,950	1,650
Miscellaneous Revenue	39,768	14,994	0	51,230	0
Interfund Transfer	40	0	0	0	0
Total Revenues	\$1,744,146	\$920,413	\$1,069,423	\$828,088	\$302,460
Expenditures					
Part Time Wages	132,893	66,438	143,580	143,500	157,740
FICA Contributions	10,344	5,083	10,990	10,990	12,070
Total Personnel	143,237	71,521	154,570	154,490	169,810
Operating Supplies	2,413	0	0	0	0
Total Commodities	2,413	0	0	0	0
Miscellaneous Contractuals	75,332	27,021	148,109	155,981	6,000
Total Contractuals	75,332	27,021	148,109	155,981	6,000
Total Operating Expenses	220,982	98,542	302,679	310,471	175,810
Capital					
Capital Imprvmts-Preserves	2,027,439	254,119	882,559	603,090	125,000
Total Expenditures	2,248,421	356,590	1,185,238	913,561	300,810
Revenue Excess (Deficit) over Expenditures	(504,275)	563,823	(115,815)	(85,473)	1,650
Beginning Fund Balance	629,968	125,693	548,989	689,516	604,043
Ending Fund Balance	\$125,693	\$689,516	\$433,174	\$604,043	\$605,693

General Program Statement

The 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, US 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 Donations for habitat restoration in projects.

Chiwaukee Prairie Illinois Beach Lakeplain Coastal Wetland Restoration **Agreement No. 20-N19-306A-4**
RECEIVED – Illinois Coastal Management Program **Project Number: 56050**

Funding for control of invasive species within the Waukegan Dunes Illinois Natural Inventory Area within the boundaries of Waukegan, Illinois as part of the Lake Michigan RAMSAR international wetland. This is a two-year project with funding from the Illinois Coastal Management Program for a **project total cost of \$185,000**.

		2021	2022
Grant Budget		\$ 85,000	
Project Budget		\$185,000	
Funding	Grant	\$ 85,000	\$ 0
	Donation	100,000	0
TOTAL FUNDS		\$185,000	\$ 0
In-Kind Services	Partner	\$ 0	\$ 0
	District	0	0
TOTAL SERVICES		\$ 0	\$ 0
Expenditures:	Partner	\$100,000	\$0
	District	85,0000	0
TOTAL EXPENDITURES		\$185,000	\$ 0

**Chiwaukee Prairie Illinois Beach Lakeplain Coastal Wetland
Restoration RECEIVED – Sustain Our Great Lakes (SOGL)**

Project Number 56046

We received funding from SOGL for **\$250,000** for 2021-2022 to support restoration and invasive species management on the Lakeplain. These funds will be used to provide for the acquisition, protection, restoration, and management of critical habitats with the RAMSAR wetland of international importance. **Total project cost is \$500,000.**

		2021	2022
Grant Budget	\$ 250,000		
Project Budget	\$ 500,000		
Funding	Grant	\$ 125,000	\$125,000
	Donation	125,000	125,000
TOTAL FUNDS		\$ 250,000	\$ 250,000
In-Kind Services	Partner	\$ 0	\$0
	District	0	0
TOTAL SERVICES		\$ 0	\$0
Expenditures:	Partner	\$ 250,000	\$ 250,000
	District	0	0
TOTAL EXPENDITURES		\$ 250,000	\$ 250,000

**Middlefork Savanna – Beyond The Boundaries: Collaboration for Landscape-Scale Buckthorn Eradication
RECEIVED– NFWF Chicago Calumet Grant Program**

Project Number 61104

Since 2015, the District and partners have addressed nearly 112 acres of buckthorn; however, 528 acres remain unmanaged; almost all of which exists on private lands. We propose working with private landowners to eradicate buckthorn from their lands to improve habitat quality. We will encourage other landowners to eradicate buckthorn on their properties. Some potential partners include Abbott Laboratories Inc., City of Lake Forest, Lake Forest Academy, the Chicago Bears, Knollwood Country Club, Glenmore Woods Home Owners Association, Lucky Lake Homeowners Association, Lake Forest Open Lands Association, Trustmark Inc., utility/ transportation agencies, and potentially individual homeowners. **Total project cost is \$558,146.**

		2021	2022
Grant Budget	\$ 171,146		
Project Budget	\$ 558,146		
Funding	Grant	\$60,000	\$110,469
	Partner	60,000	53,000
TOTAL FUNDS		\$ 120,000	\$ 163,469
In-Kind Services	Partner	\$25,000	\$30,000
	District	16,000	18,000
TOTAL SERVICES		\$ 41,000	\$ 48,000
Expenditures:	Partner	\$145,000	\$193,469
	District	16,000	18,000
TOTAL EXPENDITURES		\$ 161,000	\$211,469

Prairie Wolf North – Hydrologic Restoration and Enhancement Project
APPLIED FOR – NFWF Chi-Cal Rivers Fund Grant Program

Project Number: NA
NFWF#: 70568

The Prairie Wolf North – Hydrologic Restoration and Enhancement Project proposes to restore native vegetation and natural hydrology to the northern portion of Prairie Wolf Forest Preserve. The project area is currently impacted by exotic woody vegetation (buckthorn, etc.) and the loss of natural hydrology, due to the presence of more than 5,000 linear feet of drain tile within the retired agricultural fields, as well as some erosional features connected to the Middle Fork of the North Branch of the Chicago River. As proposed, approximately 50 acres will receive buckthorn management and native seed installation, drain tiles will be disabled and erosion issues addressed to provide sustainable natural hydrology, and the base for a future trail connection (Middlefork Greenway Trail) will be established. **Total project cost is \$361,220.**

		2021	2022
Grant Budget		\$177,260	
Project Budget		\$361,220	
Funding	Grant	\$125,000	\$52,260
TOTAL FUNDS		\$125,000	\$52,260
In-Kind Services	District	\$45,000	\$77,452
TOTAL SERVICES		\$45,000	\$77,452
Expenditures:	Partner	\$125,000	\$52,260
	District	45,000	77,452
TOTAL EXPENDITURES		\$170,000	\$129,712

Enhanced Seed Production in Support of Monarchs and other Pollinators
APPLIED FOR – NFWF 2021 Monarch Butterfly and Pollinators Conservation Fund

Project Number: NA

The Barrington Greenway Initiative is a collaborative effort of the Lake County Forest Preserve District, Audubon Great Lakes, Bobolink Foundation, Citizens for Conservation, Friends of the Forest Preserve, McHenry County Conservation District and the Forest Preserve District of Cook County to preserve, restore and maintain the natural features of the Flint Creek and Spring Creek watersheds. We submitted a grant to increase production of multiple milkweed and nectar species via installation of wild native seed production beds in support of monarch migration and breeding, and to support other pollinator species of conservation concern. **Total project cost is \$735,000.**

		2021	2022
Grant Budget		\$135,000	
Project Budget		\$735,000	
Funding	Grant	\$0	\$135,000
TOTAL FUNDS			\$135,000
In-Kind Services	Partner	\$0	\$146,000
	District	0	54,300
TOTAL SERVICES		\$0	\$200,300
Expenditures:	Partner	\$0	\$281,000
	District	0	54,300
TOTAL EXPENDITURES		\$0	\$335,300

Sustaining the Ecological Health - Greenbelt Forest Preserve Invasive Species Control Project Number: NA APPLIED FOR-- Sustain Our Great Lakes 2021 –National Fish and Wildlife Foundation

Located at the headwaters of the Chicago and Waukegan River, Greenbelt Forest Preserve supports upland and wetland habitat for many regionally rare plants and animals. This project will protect prior restoration achievements by extensive invasive plant control on the 187 acres of prior restoration areas and by removing an additional 43 acres of adjacent land characterized by extensive untreated buckthorn thickets. This is a three year project, with a **total project cost of \$220,608.**

		2021	2022
Grant Budget	\$100,000		
Project Budget	\$220,608		
Funding	Grant	<u>\$0</u>	<u>\$100,000</u>
TOTAL FUNDS			\$100,000
In-Kind Services	Partner	\$0	\$0
	District	<u>0</u>	<u>0</u>
TOTAL SERVICES		\$0	\$0
Expenditures:	Partner	\$0	
	District	<u>0</u>	<u>\$50,000</u>
TOTAL EXPENDITURES		\$0	\$50,000

Habitat Restoration and Stewardship Outreach at Greenbelt Forest Preserve Project Number: 60804 RECEIVED—Coastal Program 2021--Great Lakes Restoration Initiative, U.S. Fish and Wildlife Service

This project will control 43 acres of invasive woody growth, purchase native seed for new and past restoration treatments and support Audubon Great Lakes’ involvement providing stewardship and environmental outreach to the surrounding community. **Total project cost is \$200,000**

		2021	2022
Grant Budget	\$100,000		
Project Budget	\$200,000		
Funding	Grant	<u>\$100,000</u>	<u>\$0</u>
TOTAL FUNDS		\$100,000	
In-Kind Services	Partner		
	District	<u>\$50,000</u>	<u>\$50,000</u>
TOTAL SERVICES		\$50,000	\$50,000
Expenditures:	Partner	\$100,000	
	District	<u>50,000</u>	<u>\$50,000</u>
TOTAL EXPENDITURES		\$150,000	\$50,000



Lake County
Forest Preserves

Budget Request 2022
6900 Natural Resources Grant Fund

	<u>2018/19</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Estimate</u>	<u>2022</u> <u>Request</u>
Revenues					
Grants & Donations	1,564,748	798,668	904,753	611,088	125,000
Interest from Investment	3,052	0	500	20	0
Total Revenues	\$1,567,800	\$798,668	\$905,253	\$611,108	\$125,000
Expenditures					
Commodities	2,413	0	0	0	0
Contractuals	56,231	26,521	142,109	149,256	0
Total Operating Expenses	58,644	26,521	142,109	149,256	0
Capital	2,027,439	254,119	882,559	603,090	125,000
Total Expenditures	2,086,083	280,640	1,024,668	752,346	125,000
Revenue Excess (Deficit) over Expenditures	(518,283)	518,028	(119,415)	(141,238)	0
Beginning Fund Balance	301,462	(216,821)	119,948	301,207	159,969
Ending Fund Balance	\$(216,821)	\$301,207	\$533	\$159,969	\$159,969



General Program Statement

The Youth Conservation Corps (YCC) summer program is funded by money raised at an annual golf outing, sponsored by Walgreens Boots Alliance. It is planned and coordinated by a volunteer committee and YCC, Inc.

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

Key Objectives for 2022

- Participates in the Forest Preserves 5-year objective of enhancing healthy landscapes through nature-based solutions.
- Participate in the Forest Preserves 100-year vision goal to eradicate buckthorn in Lake County.
- Perform habitat restoration tasks in the southwest portion of the county in collaboration with the Barrington Greenway Initiative.
- Participate in the restoration efforts at Greenbelt Forest Preserve in collaboration with Forest Preserve grant funded restoration efforts and Audubon Great Lakes.
- Perform clearing, planting and other natural resource management tasks at Spring Bluff Forest Preserve and the surrounding landscapes as part of the Chiwaukee Illinois Beach Lake Plain Habitat Restoration Project.
- 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.
- Provide environmental education to Youth Conservation Corps members.



Lake County
Forest Preserves

Budget Request 2022
6100 Youth Conservation Corps

	<u>2018/19</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Estimate</u>	<u>2022</u> <u>Request</u>
Revenues					
Donations	117,170	93,648	154,570	154,490	169,810
Total Revenues	\$117,170	\$93,648	\$154,570	\$154,490	\$169,810
Expenditures					
Personnel					
Part Time Wages	132,893	66,438	143,580	143,500	157,740
FICA Contributions	10,344	5,083	10,990	10,990	12,070
Total Personnel	143,237	71,521	154,570	154,490	169,810
Revenue Excess (Deficit) over Expenditures	(26,067)	22,127	0	0	0
Beginning Fund Balance	3,941	(22,127)	0	0	0
Ending Fund Balance	\$(22,127)	\$0	\$0	\$0	\$0

General Program Statement

Non-tax support of education efforts, including for special events and projects through the District and specifically at the Bess Bower Dunn Museum of Lake County (Dunn Museum) and the Edward L. Ryerson Conservation Area, 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 special projects that otherwise could not be accomplished.

Key Objectives for 2022

- Work with the Preservation Foundation of the Lake County Forest Preserves to identify and seek additional funding for support of special exhibitions at the Dunn Museum.
- Work with the Preservation Foundation of the Lake County Forest Preserves to identify and seek additional funding to support on-going Education Department initiatives including Science Explorers in Nature, summer camps, the Ethel Untermyer Conservation Forum, program scholarships, and other projects and events.
- Place all non-designated gifts supporting the Museum in the Museum Grant Fund. Identify and solicit funding sources for digitization projects at the Dunn Museum.
- Continue the Gateways Grant Program, offering forty-eight (48) grants to disadvantaged school districts in Lake County. Each grant provides an affordable on-site field trip by waiving program fees for one day of programming and giving a \$125 transportation reimbursement to the school. In-school field trip programs are offered at a reduced fee. The Gateways Grant Program makes school field trips available to an average of 4,500 students and teachers each school year. New this year, Gateways Grant eligible schools district receive discounted virtual field trips.
- Identify and secure funding to continue to offer free admission and programs on the first and third Thursday night of every month at the Dunn Museum. The program is currently funded by a grant through the USG Foundation through December 2022.



	<u>2018/19 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Estimate</u>	<u>2022 Request</u>
Revenues					
Grants & Donations	5,677	8,542	6,000	8,000	6,000
Total Revenues	\$5,677	\$8,542	\$6,000	\$8,000	\$6,000
Expenditures					
Contractuals	3,766	500	6,000	1,000	6,000
Total Expenses	3,766	500	6,000	1,000	6,000
Revenue Excess (Deficit) over Expenditures	1,911	8,042	0	7,000	0
Beginning Fund Balance	(2,702)	(792)	6,708	7,250	14,250
Ending Fund Balance	\$(792)	\$7,250	\$6,708	\$14,250	\$14,250



	<u>2018/19 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Estimate</u>	<u>2022 Request</u>
Revenues					
Grants & Donations	1,473	0	0	1,330	0
Interest from Investments	12,218	4,561	3,600	1,930	1,650
Miscellaneous Revenue	39,768	14,994	0	51,230	0
Total Revenues	\$53,459	\$19,555	\$3,600	\$54,490	\$1,650
Expenditures					
Contractuals	15,335	0	0	5,725	0
Total Operating Expenses	15,335	0	0	5,725	0
Capital	0	3,929	0	0	0
Total Expenditures	15,335	3,929	0	5,725	0
Revenue Excess (Deficit) over Expenditures	38,164	15,626	3,600	48,765	1,650
Beginning Fund Balance	327,229	365,393	423,212	381,019	429,784
Ending Fund Balance	\$365,393	\$381,019	\$426,812	\$429,784	\$431,434



Budget Request 2022
Museum Grant Funds - Relocation Fund

	<u>2018/19</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Estimate</u>	<u>2022</u> <u>Request</u>
Revenues					
Interest from Investments	7,418	3,856	2,000	1,000	1,450
Total Revenues	\$7,418	\$3,856	\$2,000	\$1,000	\$1,450
Expenditures					
Contractuals	6,750	0	0	0	0
Capital	0	3,929	0	0	0
Total Expenditures	6,750	0	0	0	0
Revenue Excess (Deficit) over Expenditures	668	(73)	2,000	1,000	1,450
Beginning Fund Balance	196,476	197,144	199,144	197,071	198,071
Ending Fund Balance	\$197,144	\$197,071	\$201,144	\$198,071	\$199,521



	<u>2018/19 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Estimate</u>	<u>2022 Request</u>
Revenues					
Grants & Donations	523	0	0	0	0
Interest from Investments	4,788	705	1,600	930	200
Miscellaneous Revenue	39,768	14,916	0	51,230	0
Interfund Transfers	40	0	0	0	0
Total Revenues	\$45,119	\$15,621	\$1,600	\$52,160	\$200
Expenditures					
Contractuals	6,151	0	0	5,725	0
Total Operating Expenses	6,151	0	0	5,725	0
Revenue Excess (Deficit) over Expenditures	38,968	15,699	1,600	46,435	200
Beginning Fund Balance	127,560	166,527	220,087	182,226	228,661
Ending Fund Balance	\$166,527	\$182,226	\$221,687	\$228,661	\$228,861



Budget Request for 2022
Museum Grant Funds - Special Projects Fund

	<u>2018/19</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Estimate</u>	<u>2022</u> <u>Request</u>
Revenues					
Grants & Donations	950	0	0	1,330	0
Interest from Investments	11	0	0	0	0
Total Revenues	\$961	\$0	\$0	\$1,330	\$0
Expenditures					
Contractuals	2,434	0	0	0	0
Total Operating Expenses	2,434	0	0	0	0
Revenue Excess (Deficit) over Expenditures	(1,473)	0	0	1,330	0
Beginning Fund Balance	3,195	1,722	3,062	1,722	3,052
Ending Fund Balance	\$1,722	\$1,722	\$3,062	\$3,052	\$3,052

Other Funds





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 a major repair, maintenance, or construction of major capital facilities.

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

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.

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

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

STATE FORFEITURE FUND – The purpose of this fund is to account for money collected from the proceeds of criminal drug activity.

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 used 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 used to centralize the provision of certain equipment within the District and to provide a useful means of accounting for such centralized replacement of vehicles.



General Program Statement

This fund’s purpose is to provide financial resources to prepare and publish a comprehensive annual financial report that encompasses all funds 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 meeting its accountability obligation. The use of external financial auditors assures users of District financial statements that an objective evaluation of the statements was performed by an independent third party.

The audit report is prepared under the requirements of the Governmental Accounting Standards Board (GASB) Statement No. 34 Financial Reporting Model. It focuses on government-wide reporting, major individual funds and reporting like 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 funds and the potential fees for audits required for state grants.

	<u>2018/19</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Estimate</u>	<u>2022</u> <u>Request</u>
Revenues					
Property Tax Levy	175,252	152,411	197,710	200,710	194,680
Interest from Investments	8,647	(229)	1,000	1,500	1,500
Total Revenues	\$183,899	\$152,182	\$198,710	\$202,210	\$196,180
Expenditures					
Personnel					
Salaries & Wages	102,669	80,728	104,130	89,500	105,130
Sick Pay Reimbursement	0	0	0	0	0
Health Insurance	13,995	12,607	16,360	13,970	17,230
Total Personnel	116,664	93,335	120,490	103,470	122,360
Contractuals					
Auditing Fees	59,757	61,028	59,860	59,860	61,980
Computer Fees & Services	6,017	4,246	4,460	4,460	4,690
Consulting Fees	10,173	5,216	5,000	3,000	5,000
IT Replacement Charge	870	780	680	680	520
Total Contractuals	76,817	71,270	70,000	68,000	72,190
Total Operating Expenses	193,481	164,605	190,490	171,470	194,550
Non-Operating Expenses					
Capital	0	2,800	3,000	3,000	0
Total Expenditures	193,481	167,405	193,490	174,470	194,550
Revenue Excess (Deficit) over Expenditures	(9,582)	(15,223)	8,220	27,740	1,630
Beginning Fund Balance	137,729	128,147	110,117	112,924	140,664
Ending Fund Balance	\$128,147	\$112,924	\$118,337	\$140,664	\$142,294

General Program Statement

The nature and purpose of this fund is to account for financial resources used for a major repair, renovation or acquisition of major capital facilities. The Capital Facilities Improvement Fund was established 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 2001 Budget. In addition to that \$200,000 will be transferred from the General Fund for future building and facilities replacements.

The 2022 budgeted expenditures include \$1,000,000 for the Lakewood Grounds Maintenance Shop and \$100,000 for the Stevenson House Master Plan.

	<u>2018/19 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Estimate</u>	<u>2022 Request</u>
Revenues					
Interest from Investments	151,000	67,009	27,000	54,000	45,000
Interfund Transfers	200,000	200,000	200,000	200,000	200,000
Total Revenues	\$351,000	\$267,009	\$227,000	\$254,000	\$245,000
Expenditures					
Buildings & Structures	0	0	586,000	586,000	1,100,000
Improvements to Buildings	0	0	20,000	16,180	0
Capital Imprvmts-Preserves	0	14,678	195,323	195,323	0
Total Expenditures	\$0	\$14,678	\$801,323	\$797,503	\$1,100,000
Revenue Excess (Deficit) over Expenditures	351,000	252,331	(574,323)	(543,503)	(855,000)
Beginning Fund Balance	2,252,737	2,603,737	2,855,160	2,856,068	2,312,566
Ending Fund Balance	\$2,603,737	\$2,856,068	\$3,057,737	\$2,312,566	\$1,457,566

General Program Statement

The Easements & Special Projects Fund accounts for the revenue and expenditures related to special projects, land acquisition, easement revenues and temporary construction licenses. The current projects consist of the design and construction of a new grounds maintenance shop at Lakewood Forest Preserve (Lakewood) for the Southwest Maintenance District crew and a new classroom building at the Edward L. Ryerson Conservation Area (Ryerson). Based on the evaluation of staff needs and the existing facilities at Lakewood as part of the Lakewood Master Plan effort, it was determined that the best course of action is to construct a new shop at Lakewood. The facility will be developed as "net zero" concerning its energy consumption. The Ryerson education building will replace two classroom cabins that have out lived their useful lives. The new building will also be developed as a "net zero" building.

	<u>2018/19</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
	Actual	Actual	Budget	Estimate	Request
Revenues					
Interest from Investments	176,706	87,682	42,500	85,000	60,000
Easement & Licenses	12,374	3,500	0	15,000	0
Interfund Transfers	0	370,000	0	0	0
Total Revenues	\$189,080	\$461,182	\$42,500	\$100,000	\$60,000
Expenditures					
Appraisal Fees	2,500	0	2,500	2,500	2,500
Legal Fees	2,683	1,080	7,500	7,500	7,500
Total Operating Expenses	20,183	1,080	10,000	15,000	10,000
Capital					
Land Acquisition	0	14,000	0	0	0
Title Fees	0	2,940	0	0	0
Tax Prorations	0	(2,099)	0	0	0
Other Land Acquisition Costs	0	60	0	0	0
Engineering Fees	0	9,000	0	0	0
Buildings & Structures	0	120,600	3,818,400	3,818,400	0
Capital Imprvmnts-Preserves	2,819	0	0	0	0
Total Capital Outlay	2,819	144,501	3,818,400	3,818,400	0
Total Expenditures	23,002	145,581	3,828,400	3,833,400	10,000
Revenue Excess (Deficit) over Expenditures	166,078	315,601	(3,785,900)	(3,733,400)	50,000
Beginning Fund Balance	4,072,557	4,238,635	4,540,535	4,554,235	820,835
Ending Fund Balance	\$4,238,635	\$4,554,235	\$2,168,635	\$820,835	\$870,835



General Program Statement

The nature and purpose of this fund is to restore and manage lands that are in need of restoration efforts to restore them to their historical condition. In 2003, the Board approved a Farmland Management Policy that established this fund from the revenue annually generated by the farm license fees. It is estimated that in 2022 the District will have 2,027 acres of land in farm licenses that will generate an estimated \$343,080 in annual fees.

Restoration and Management Activities

- **Restoration Mowing Project # 62801** **\$ 23,000**
 Mowing and removal of invasive weeds in farmland restorations at six different preserve sites. Typically, the District works with local farmers or contractors for this mowing.
- **District Wide Invasive Species Project # 62806** **\$ 200,000**
 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** **\$ 160,000**
 Repair of current drain tile systems, hydrologic study and assessment for removal of drain tiles.
- **Animal Damage Management Project # 62802** **\$ 20,000**
 Countywide control of negative impacts from wildlife. This includes the control of wildlife populations and possible alternative solutions to hydrological issues.
- **Site Specific Invasive Species Project # 62803** **\$ 59,000**
 Control of various invasive species as follow-up to previous restoration projects.



Lake County
Forest Preserves

Budget Request 2022
2800 Farmland Management Fund

	<u>2018/19 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Estimate</u>	<u>2022 Request</u>
Revenues					
Rental Revenue	851,705	360,869	361,930	436,410	343,080
Interest from Investments	18,522	1,664	5,000	420	700
Farm Tax Collected	39,119	3,464	22,300	20,000	22,300
Total Revenues	\$909,346	\$365,997	\$389,230	\$456,830	\$366,080
Expenditures					
Repairs & Maint. Grounds	817,432	351,377	449,305	599,344	502,000
Real Estate & Drainage Taxes	54,363	38,725	22,300	22,300	22,300
Total Operating Expenses	871,795	399,071	471,605	621,644	524,300
Revenue Excess (Deficit) over Expenditures	37,551	(33,074)	(82,375)	(164,814)	(158,220)
Beginning Fund Balance	456,792	494,343	248,031	461,269	296,455
Ending Fund Balance	\$494,343	\$461,269	\$165,656	\$296,455	\$138,235

GENERAL PROGRAM STATEMENT

The Fort Sheridan Cemetery Fund was established in 1997 by a transfer of \$750,000 from the District's land acquisition fund. The fund is restricted to the care and maintenance of the cemetery adjacent to Fort Sheridan Forest Preserve, which is owned by the U.S. Department of Veterans Affairs and maintained by the District as part of an intergovernmental agreement.

	<u>2018/19 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Estimate</u>	<u>2022 Request</u>
Revenues					
Interest from Investments	16,337	5,321	4,000	5,700	500
Total Revenues	\$16,337	\$5,321	\$4,000	\$5,700	\$500
Expenditures					
Commodities					
Operating Supplies	2,551	1,496	2,800	2,800	2,800
Contractuals					
Electricity	517	256	600	400	600
Miscellaneous Contractuals	20,059	10,468	13,550	13,550	18,950
Total Operating Expenses	23,127	12,220	16,950	16,750	22,350
Capital					
Capital Imprvmts-Preserves	14,425	0	0	0	0
Total Capital Outlay	14,425	0	0	0	0
Total Expenditures	37,552	12,220	16,950	16,750	22,350
Revenue Excess (Deficit) over Expenditures	(21,215)	(6,899)	(12,950)	(11,050)	(21,850)
Beginning Fund Balance	322,582	301,368	285,618	294,469	283,419
Ending Fund Balance	\$301,368	\$294,469	\$272,668	\$283,499	\$261,569



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 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 are generated from income-producing assets that are already in place on newly acquired sites. Revenues include a cellular tower fee of \$13,890 for the tower at Bluebird Meadow (with a license agreement through 12/7/2031).

	<u>2018/19</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Estimate</u>	<u>2022</u> <u>Request</u>
Revenues					
Cellular Tower Fees	20,829	13,886	13,890	13,890	13,890
Rental Revenue	285,732	0	0	0	0
Interest from Investments	50,263	23,844	10,000	25,500	15,010
Total Revenues	\$356,824	\$37,730	\$23,890	\$39,390	\$28,900
Expenditures					
Repairs & Maint. Grounds	63,191	47,019	150,000	150,000	150,000
Total Operating Expenses	63,191	47,019	150,000	150,000	150,000
Revenue Excess (Deficit) over Expenditures	293,633	(9,289)	(126,110)	(110,610)	(121,100)
Beginning Fund Balance	975,843	1,269,476	1,196,481	1,260,187	1,149,577
Ending Fund Balance	\$1,269,476	\$1,260,187	\$1,067,256	\$1,149,577	\$1,028,477



GENERAL PROGRAM STATEMENT

The State Forfeiture Fund was established in 2017 from money collected from seizures of the proceeds of criminal drug activity. The fund is restricted to pay any necessary expenses associated with forfeiture operations and may be used to finance certain general investigative expenses.

	<u>2018/19 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Estimate</u>	<u>2022 Request</u>
Revenues					
Interest from Investments	370	74	100	70	70
Fines	1,953	2,588	0	940	0
Total Revenues	\$2,323	\$2,662	\$100	\$1,010	\$70
Expenditures					
Machinery & Tools	0	0	13,000	0	0
Total Operating Expenses	0	0	13,000	0	0
Revenue Excess (Deficit) over Expenditures	2,323	2,662	(12,900)	1,010	70
Beginning Fund Balance	13,057	15,380	15,380	18,042	19,052
Ending Fund Balance	\$15,380	\$18,042	\$2,480	\$19,052	\$19,122



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. The balance in this fund is primarily from proceeds from the Illinois Department of Transportation received in 2012 for tree removal along Milwaukee Avenue. These funds will be spent over the next several years for tree planting projects.

	<u>2018/19 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Estimate</u>	<u>2022 Request</u>
Revenues					
Interest from Investments	12,887	1,351	3,000	400	400
Total Revenues	\$12,887	\$1,351	\$3,000	\$400	\$400
Capital Outlay					
Capital Imprvmts-Preserves	20,593	1,605	140,914	140,914	49,984
Total Capital Outlay	20,593	1,605	140,914	140,914	49,984
Revenue Excess (Deficit) over Expenditures	(7,706)	(254)	(137,914)	(140,514)	(49,584)
Beginning Fund Balance	280,356	272,649	353,933	272,395	131,880
Ending Fund Balance	\$272,649	\$272,395	\$216,019	\$131,880	\$82,296



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. Projects include mitigation projects at Prairie Wolf and Captain Daniel Wright Woods Forest Preserves and the assumption of the long-term required management for the mitigation banks at Sedge Meadow Forest Preserve.

	<u>2018/19</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Estimate</u>	<u>2022</u> <u>Request</u>
Revenues					
Interest from Investments	46,080	15,642	15,000	11,300	4,000
Total Revenues	\$46,080	\$15,642	\$15,000	\$11,300	\$4,000
Contractuals					
Consulting Fees	2,816	0	0	0	0
Total Contractuals	2,816	0	0	0	0
Capital Outlay					
Capital Imprvmts-Preserves	340,265	174,924	496,900	460,260	0
Total Expenditures	343,081	174,924	496,900	460,260	0
Revenue Excess (Deficit) over Expenditures	(297,001)	(159,282)	(481,900)	(448,960)	4,000
Beginning Fund Balance	1,041,578	\$744,577	707,607	585,295	136,335
Ending Fund Balance	\$744,577	\$585,295	\$275,707	\$136,335	\$140,335



General Program Statement

The purpose of this fund is to centralize the provision of heavy equipment within the District and to provide a useful means of accounting for the 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, is through user charges to each 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 the purchase of equipment directly from the fund. The 2022 budget provides for replacing five (5) pieces of equipment at \$193,000.

Under the District’s fleet replacement general guidelines, equipment will be evaluated for replacement as follows: **1)** Riding mowers under 25-horsepower after five (5) years of service. **2)** Riding mowers over 25-horsepower and utility task vehicles (UTVs) after eight (8) years of service. **3)** Compact track loaders after ten (10) years of service. **4)** Tractors and equipment up to 25-horsepower and small equipment trailers after twelve (12) years of service. **5)** Tractors and heavy equipment over 25-horsepower and large equipment trailers after fifteen (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	2018/19 ACTUAL	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED
Number of pieces	90	95	97	100



**Lake County
Forest Preserves**

Budget Request 2022
9200 Equipment Replacement Fund

	<u>2018/19 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Estimate</u>	<u>2022 Request</u>
Revenues					
Interest from Investments	59,904	52,013	1,400	36,700	25,000
Equipment Rental	371,130	266,910	250,630	250,630	293,520
Sale of Fixed Assets	120,953	148,897	147,790	147,790	53,810
Interfund Transfers	55,681	76,448	0	0	0
Total Revenues	\$607,668	\$544,268	\$399,820	\$435,120	\$372,330
Expenditures					
Capital					
Heavy Equipment	810,773	427,938	535,000	535,000	193,000
Total Capital	810,773	427,938	535,000	535,000	193,000
Revenue Excess (Deficit) over Expenditures	(203,105)	116,330	(135,180)	(99,880)	179,330
Beginning Fund Balance	2,770,432	2,567,327	2,534,987	2,683,657	2,583,777
Ending Fund Balance	\$2,567,327	\$2,683,657	\$2,399,807	\$2,583,777	\$2,763,107



General Program Statement

The purpose of this fund is to centralize the provision of computer hardware, software and related equipment within the District; and 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 the replacement of computer hardware, software and related equipment. This is an Internal Service Fund which charges each department an amount equal to the depreciation expense for the piece of equipment such that the equipment will be replaced out of the Information Technology Replacement Fund. This budget proposes \$271,150 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 useful life cycle.

PERFORMANCE MEASUREMENTS	2018/19 ACTUAL	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED
Computers supported District-wide	193	195	195	197



**Lake County
Forest Preserves**

Budget Request 2022
9100 Information Technology Replacement Fund

	2018/19 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Request
Revenues					
Interest from Investments	50,499	29,416	8,000	20,860	15,250
Equipment Rental	348,960	307,260	323,460	323,460	285,900
Sale of Fixed Assets	(5,467)	0	500	500	500
Interfund Transfers	165,467	16,500	0	0	0
Total Revenues	\$559,459	\$353,176	\$331,960	\$344,820	\$301,650
Expenditures					
Computer Hardware	60,442	31,400	39,500	30,000	39,250
Miscellaneous Contractuals	100,925	56,236	101,900	90,000	108,900
Total Operating Expenses	161,367	87,636	141,400	120,000	148,150
Capital Outlay					
Computer Hardware	212,197	45,769	135,000	135,000	115,000
Computer Software	93,210	700	69,390	69,300	8,000
Total Expenditures	466,774	134,105	345,790	324,300	271,150
Revenue Excess (Deficit) over Expenditures	92,685	219,071	(13,830)	20,520	30,500
Beginning Fund Balance	1,413,030	1,505,715	1,658,765	1,724,786	1,745,306
Ending Fund Balance	\$1,505,715	\$1,724,786	\$1,644,935	\$1,745,306	\$1,775,806



General Program Statement

The purpose of this fund is to centralize the provision of certain vehicles within the District and provide a useful means of accounting for such a 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 the purchase of vehicles directly from the fund. This budget proposes replacing three (3) vehicles for a total of \$150,000.

The District fleet replacement general guidelines are as follows: **1)** Vehicles under 9,000 lbs. will be replaced after ten (10) years of service or 100,000 miles of usage (120,000 miles for hybrids). **2)** Trucks between 9,000 and 16,000 lbs. will be replaced after ten (10) years of service. **3)** Trucks over 16,000 lbs. will be replaced after twelve (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	2018/19 ACTUAL	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED
Number of vehicles	92	92	91	91
Number of passenger vehicles	27	27	28	28
Number of small trucks	55	56	53	53
Number of large trucks	10	10	10	10
Number of hybrid vehicles	12	11	15	18



Lake County
Forest Preserves

Budget Request 2022
9000 Vehicle Replacement Fund

	<u>2018/19</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Estimate</u>	<u>2022</u> <u>Request</u>
Revenues					
Interest from Investments	69,540	30,815	20,000	39,300	37,000
Insurance Claim	28,600	0	0	0	0
Equipment Rental	637,740	430,660	491,280	491,280	517,270
Sale of Fixed Assets	47,959	13,478	49,380	74,050	21,900
Total Revenues	\$783,839	\$474,953	\$560,660	\$604,630	\$576,170
Capital					
Motor Vehicles	736,058	383,190	726,000	784,260	150,000
Total Expenditures	736,058	383,190	726,000	784,260	150,000
Revenue Excess (Deficit) over Expenditures	47,781	91,763	(165,340)	(179,630)	426,170
Beginning Fund Balance	3,660,534	3,708,315	3,448,765	3,800,078	3,620,448
Ending Fund Balance	\$3,708,315	\$3,800,078	\$3,283,425	\$3,620,448	\$4,046,618

Capital Improvement Plan



General Program Statement

The District's Capital Improvement Plan (CIP) was developed to prioritize projects based on criteria that identify cost-effective improvements and alignment with the District's mission. The approved CIP is a rolling ten-year plan, updated annually, and is used to identify and coordinate funding requirements for improvement needs. This forecast 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 need 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.

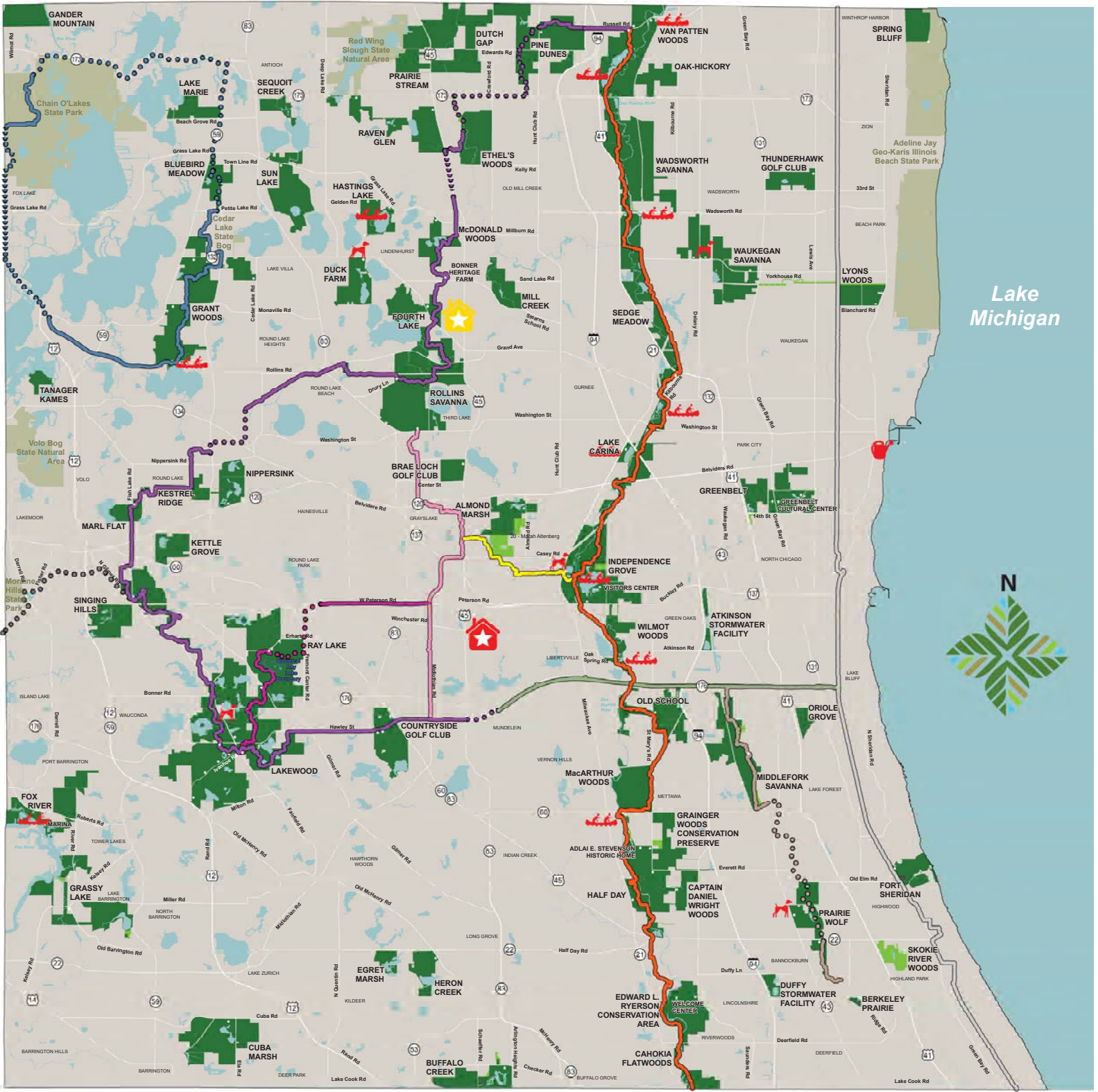
The development and update of the CIP is an on-going activity that is part of the overall budgeting process. The Capital Budget, the first year of the CIP is incorporated into the annual District Budget, which then appropriates the funds necessary to implement the capital improvement projects that will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

The Capital Budget development process starts with all Forest Preserve District departments and the Planning Committee preparing requests for needed projects using the Ten-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 other outside funding opportunities.

The CIP is revised and approved each year as a ten-year forecast planning guide. Individual project budgets are approved by the Board on a project-by-project basis and are given final approval when they are brought to the Board for approval of contracts. More information on individual projects is in the Capital Projects section.

**LAKE COUNTY FOREST PRESERVES
FISCAL YEAR 2022
CAPITAL BUDGET SUMMARY BY PROJECT TYPE**

Project	Carryover	New Funding	Capital Budget FY 2022	Designated Funds FY 2023-31
<u>Ten-Year Capital Improvement Plan</u>				
Improvement Projects	\$4,105,241	\$491,084	\$491,084	\$0
Trails and Trail Connections	933,279	975,000	975,000	0
Specific Habitat Restoration sites	649,353	0	0	0
General Habitat Restoration	0	400,000	400,000	3,745,460
Facility and Infrastructure Improvements	5,475,000	1,550,000	1,550,000	5,059,895
Paving repairs	1,918,715	500,000	500,000	5,448,734
Preserve tree planting	416,530	209,620	209,620	1,448,215
Special Future Land Acquisition	120,000	300,000	300,000	0
<i>Subtotal:</i>	\$13,618,118	\$4,425,704	\$4,425,704	\$15,702,304
<u>Land acquisition costs</u>				
		\$0	\$0	
<u>Other Capital Expenditures</u>				
Computer hardware/software		123,000	123,000	
Heavy equipment		388,000	388,000	
Machinery and Tools		246,500	246,500	
Motor vehicles		150,000	150,000	
Other		331,600	331,600	
Sampling/safety equipment		90,000	90,000	
<i>Subtotal:</i>		\$1,329,100	\$1,329,100	
Total Costs	\$13,618,118	\$5,754,804	\$5,754,804	\$15,702,304



Lake Michigan



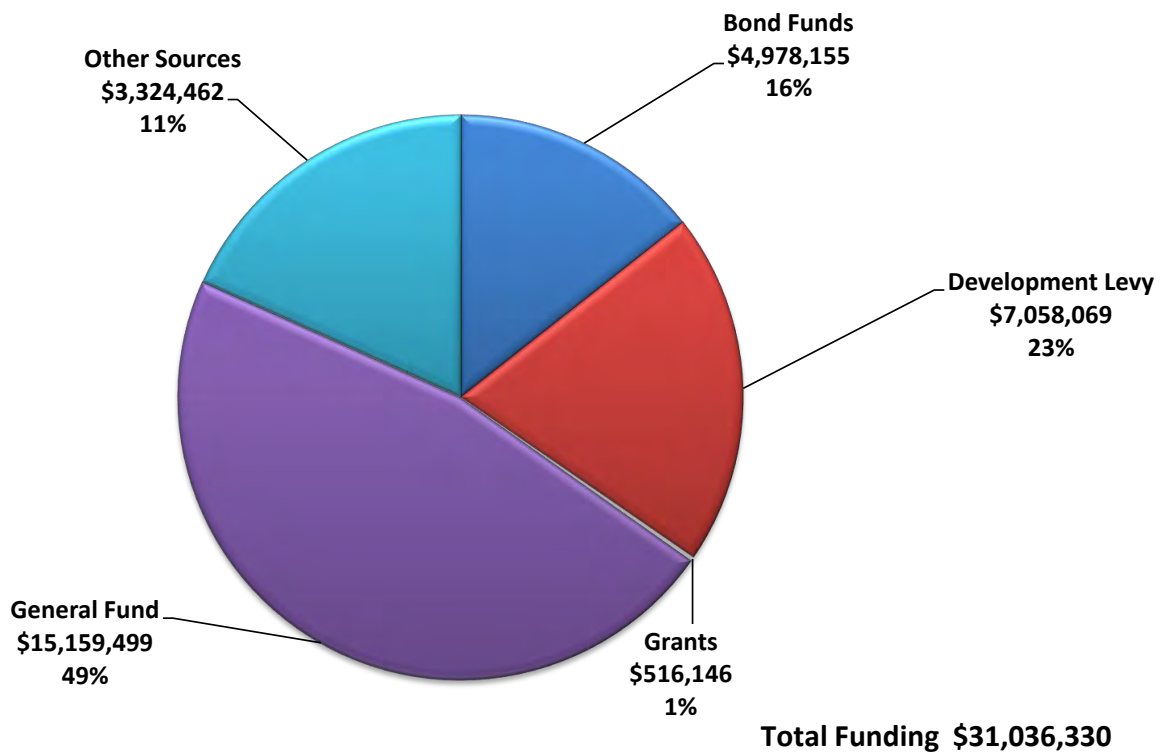
FOREST PRESERVES Entrance/Parking	CANOE LAUNCH	DES PLAINES RIVER TRAIL	FORT HILL TRAIL	MIDDLEFORK GREENWAY	M'CLORY TRAIL	GENERAL OFFICES & BESS BOWER DUNN MUSEUM OF LAKE COUNTY
FOREST PRESERVE EASEMENTS	DOG AREA	MILLENNIUM TRAIL	CHAIN O'LAKES BIKE PATH	Planned Section	Planned Section	
STATE LAND Illinois Dept. of Natural Resources	COMMUNITY GARDEN	CASEY TRAIL	PRAIRIE CROSSING TRAIL	GRAND ILLINOIS TRAIL Planned Section Illinois Dept. of Natural Resources	NORTH SHORE PATH Planned Section LC Div. of Transportation	Lake County Forest Preserves
				0 1.25 2.5 5 Miles		

14 July 2021

Source of Funds
Ten Year Capital Improvement Plan

Project No.		Estimated Project Total	Funding Sources					
			Bond Funds	Development Levy Fund	Grant Funds	General Fund	Other Funds	
Ongoing Capital Improvements								
60004	Habitat Restoration		-	-	-	4,145,460	-	
60010	Preserve Tree Planting (includes IDOT funding)PLP		-	50,321	-	500,857	272,208	
60008	District-wide Reforestation		-	-	-	1,036,360	-	
60009	Repair Existing Roads/Parking		916,667	4,750,361	-	2,200,421	-	
60022	Facility and Infrastructure Improvements		111,163	1,111,311	-	2,013,662	1,442,903	
60030	ADA Improvements		-	302,196	-	500,000	1,003,660	
	Future Grant Matching Funds						305,000	
	Special Future Land Acquisition Funds						420,000	
Public Access/Misc. Projects								
	Adlai E. Stevenson House	TBD	-	-	-	-	100,000	
64701	Buffalo Creek - LCDOT Mitigation Bank Trail	\$1,300,000	-	-	-	-	15,000	
64710	Buffalo Creek - MWRD Reservoir Expansion	\$3,500,000	-	-	-	-	-	
60025	Duck Farm Dog Exercise Area Accessibility	\$220,000	20,000	-	-	100,000	60,000	
60301	Duck Farm Munn Road Access	\$100,000	-	-	-	-	-	
63901	Ethel's Woods - Public Access	\$4,379,000	-	-	-	-	-	
60420	Fort Sheridan Preserve	\$2,949,668	89,726	-	-	-	-	
60701	Grassy Lake Improvements (Hurd property)	\$3,025,000	-	-	-	-	-	
64301	Heron Creek - IL Route 22 Connection	\$20,000	20,000	-	-	-	-	
	Lake County Destination	TBD	-	-	-	-	-	
61020	Lakewood Forest Preserve	\$4,264,950	2,769,482	401,613	-	492,870	-	
61011	Lakewood-Grounds Maint. Building Replacement	\$2,525,000	-	-	-	-	1,000,000	
61010	Lakewood - Tree Planting & Restoration	\$500,000	-	214,620	-	-	-	
63010	Lyons Woods Trail Connection	\$3,000,000	30,000	-	-	-	-	
61101	Middlefork Savanna Trail Connection	\$2,800,000	-	-	-	-	-	
63923	Millennium Trail - Ethel's Woods to Pine Dunes	TBD	-	-	-	964,639	-	
61314	Millennium Trail - McDonalds Woods to RTE 45	TBD	-	23,367	-	-	-	
65203	Millennium Trail - Rollins Road Crossing	\$0	-	-	-	-	-	
	Millennium Trail - Rte 173	\$0	-	-	-	-	-	
61603	Millennium Trail - Rte 45 Tunnel	\$4,300,000	595,273	-	-	-	-	
	North-Central Preserve Connections	TBD	-	-	-	-	-	
	Ray Lake Trail Connection	\$300,000	-	-	-	275,000	-	
61301	Rollins Savanna - Gurnee Trail Connection	\$520,000	-	-	-	-	-	
	E.L. Ryerson Education Classroom	\$3,200,000	-	3,000,000	-	-	1,500,000	
	Ryerson - Welcome Center Solar Array	\$100,000	-	-	-	-	-	
64811	Spring Bluff Wildlife Observation Area	\$600,000	-	-	-	-	-	
64610	Waukegan Savanna - Dog Exercise Area	\$2,150,000	-	-	-	-	-	
Habitat Restoration Projects								
	Buffalo Creek Mitigation - Wright Woods	\$400,000	-	-	-	-	-	
	Cahokia Flatwoods - Preserving Oak Ecosystems	\$260,000	-	-	-	-	-	
64104	Cuba Marsh Habitat Restoration	\$650,000	-	-	-	-	-	
	Dutch Gap ACOE 206 Project	\$15,000,000	-	-	-	-	25,000	
63910	Ethel's Woods - N. Mill Creek Restoration	\$6,842,438	54,071	89,224	-	-	-	
60406	Fort Sheridan - USACE GLFER Restoration	\$7,430,000	171,058	-	-	-	-	
63709	Fourth Lake - Hepatica Restoration	\$76,000	-	-	-	-	-	
	Grant Woods - Long Lake Shore Stabilization	TBD	-	134	-	342,500	-	
60604	Grant Woods Restoration	\$970,413	-	100,000	-	-	-	
60607	Grant Woods - Creating Ecological and Climate Resiliency	\$350,135	-	-	-	-	-	
60701	Grassy Lake Improvements (Hurd property)	\$55,000	-	-	-	-	-	
56059	Greenbelt Restoration	\$248,168	-	-	60,000	-	-	
61012	Lakewood - Smooth Green Snake Reintroduction	\$50,744	-	-	-	-	-	
61005	Lakewood Habitat Restoration - Schreiber Bog	\$900,000	-	-	-	-	-	
61110	Middlefork - Buckthorn Pilot Project	\$3,250,000	-	150,000	-	-	-	
	Oak Woodland and Ecological Complexes	TBD	-	-	-	-	-	
64404	Old School Phase II Restoration	TBD	-	-	-	-	-	
62504	Prairie Wolf - Mitigation Project	\$500,000	-	-	-	-	-	
56055	Ray Lake - Cuneo Phase 1 Restoration	\$163,847	-	-	-	-	-	
61504	Singing Hills/Kettle Grove Restoration	\$475,000	-	-	-	-	-	
65004	Southern DPR Preserve Habitat Restoration	\$3,000,000	-	-	-	-	-	
65050	Spring Bluff - Connecting Wetlands	\$610,000	-	-	-	-	-	
65012	Southern DPR - Woodland Amphibian Reintroduction	\$125,000	-	-	-	-	-	
Total			\$81,110,363	4,777,441	\$10,193,146	\$60,000	\$12,571,769	\$6,143,770

Source of Funds Ten Year Capital Improvement Plan



Lake County Forest Preserve District
Ten- Year Capital Improvement Plan

Project No.	Approved June 8, 2021	ESTIMATED Project Total	Grant/Donation/ Inter Gov/ Endowment/Funding	Budget 2021	Estimated 2021	Ten Year Funding Requirement											Total Current Funding	
						FY 2022			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030		FY 2031
						Carry Forward	New Funding	Budget 2022										
Source of Funds																		
	Development Levy Funds					\$5,404,381	\$929,000	\$6,333,381	\$810,000	\$200,732	\$137,732	\$137,732	\$317,663	\$750,732	\$301,273	\$401,148	\$803,497	
	Development Bond Funds					4,790,863.16	0	4,790,863	0	0	0	0	0	0	0	0	0	0
	Limited Bonds					0	0	0	0	0	0	0	0	0	0	0	0	0
	Interest Income on Bond Funds					0	0	0	0	0	0	0	0	0	0	0	0	0
	General & Other Funds					6,577,336	1,489,407	8,066,743	612,180	1,050,000	1,143,000	1,174,800	1,400,000	1,060,000	1,555,000	903,000	551,090	
	IDOT Easement / Tree Fees					0	0	0	0	0	0	0	0	0	0	0	0	0
	Preservation Foundation & Donations					0	0	0	0	0	0	0	0	0	0	0	0	0
	Grants					60,000	0	60,000	0	0	0	0	0	0	0	0	0	0
Ongoing Capital Improvements																		
60004	Habitat Restoration			686,730	686,730	-	400,000	400,000	400,000	400,000	400,000	400,000	400,000	436,365	436,365	436,365	436,365	\$4,145,460
60010	Preserve Tree Planting (includes IDOT funding)PLP		910,000	257,246	20,716	236,530	75,000	311,530	62,163	81,513	50,000	50,000	50,000	54,545	54,545	54,545	54,545	\$823,386
60008	District-wide Reforestation NR			209,308	209,308	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000	109,090	109,090	109,090	109,090	\$1,036,360
60009	Repair Existing Roads/Parking			2,368,715	450,000	1,918,715	500,000	2,418,715	500,000	500,000	530,000	561,800	595,508	631,238	669,113	709,260	751,815	\$7,867,449
60022	Facility and Infrastructure Improvements			1,375,689	400,689	975,000	350,000	1,325,000	350,000	350,000	357,000	364,140	371,423	378,851	386,428	394,157	402,040	\$4,679,039
60030	District-wide Accessibility Improvements			170,072	170,072	-	100,000	100,000	100,000	200,732	200,732	200,732	200,732	200,732	200,732	200,732	200,732	\$1,805,856
	Future Grant Matching Funds			275,000	25,000	250,000	55,000	305,000	-	-	-	-	-	-	-	-	-	\$305,000
	Special Future Land Acquisition Funds			120,000	-	120,000	300,000	420,000	-	-	-	-	-	-	-	-	-	\$420,000
	Sub-Total			5,462,759	1,962,515	3,500,245	1,880,000	5,380,245	1,512,163	1,632,245	1,637,732	1,676,672	1,717,663	1,810,822	1,856,273	1,904,148	1,954,587	
Public Access/Misc. Projects																		
	Adlai E. Stevenson Home Site - Master Plan	TBD		-	-	-	100,000	100,000	-	-	-	-	-	-	-	-	-	\$100,000
64701	Buffalo Creek - LCDOT Mitigation Bank Trail	\$1,300,000	1,060,727	15,000	-	15,000	-	15,000	-	-	-	-	-	-	-	-	-	\$15,000
64710	Buffalo Creek - MWRD Reservoir Expansion	3,500,000	3,500,000	122,309	35,000	-	-	-	-	-	-	-	-	-	-	-	-	\$0
60025	Duck Farm Dog Exercise Area Accessibility	220,000		220,000	40,000	180,000	-	180,000	-	-	-	-	-	-	-	-	-	\$180,000
60301	Duck Farm Munn Road Access	100,000		120,226	120,226	-	-	-	-	-	-	-	-	-	-	-	-	\$0
63901	Ethel's Woods - Public Access	4,379,000		110,972	-	-	-	-	-	-	-	-	-	-	-	-	-	\$0
60420	Fort Sheridan Preserve	2,949,668		109,726	20,000	89,726	-	89,726	-	-	-	-	-	-	-	-	-	\$89,726
60701	Grassy Lake Improvements (Hurd property)	3,025,000	179,000	173,786	173,786	-	-	-	-	-	-	-	-	-	-	-	-	\$0
64301	Heron Creek - IL Route 22 Connection	20,000		20,000	-	20,000	-	20,000	-	-	-	-	-	-	-	-	-	\$20,000
	Lake County Destination	TBD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$0
61020	Lakewood Forest Preserve	4,264,950		3,977,881	750,000	3,227,881	436,079	3,663,960	-	-	-	-	-	-	-	-	-	\$3,663,960
61011	Lakewood-Grounds Maint. Building Replacement	2,525,000		2,404,400	2,404,400	-	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	\$1,000,000
61010	Lakewood - Tree Planting	500,000	500,000	280,000	100,000	180,000	34,620	214,620	-	-	-	-	-	-	-	-	-	\$214,620
63010	Lyons Woods Trail Connection	3,000,000	2,257,815	159,642	129,642	30,000	-	30,000	-	-	-	-	-	-	-	-	-	\$30,000
61101	Middlefork Savanna Trail Connection	2,800,000	2,058,196	269,858	269,858	-	-	-	-	-	-	-	-	-	-	-	-	\$0
63923	Millennium Trail - Ethel's Woods to Pine Dunes	TBD		646,873	382,234	264,639	700,000	964,639	-	-	-	-	-	-	-	-	-	\$964,639
65503	Millennium Trail - McDonalds Woods to RTE 45	TBD		98,637	75,270	23,367	-	23,367	-	-	-	-	-	-	-	-	-	\$23,367
63903	Millennium Trail - Rte 45 Tunnel and Trail	4,300,000	* 3,864,024	1,395,273	800,000	595,273	-	595,273	-	-	-	-	-	-	-	-	-	\$595,273
	North-Central Preserve Connections	TBD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$0
	Ray Lake Trail Connection	300,000		-	-	-	275,000	275,000	-	-	-	-	-	-	-	-	-	\$275,000
61301	Rollins Savanna - Gurnee Trail Connection	520,000		40,659	-	-	-	-	-	-	-	-	-	-	-	-	-	\$0
61410	Ryerson Education Improvements	3,200,000	* 3,200,000	5,178,000	678,000	4,500,000	-	4,500,000	-	-	-	-	-	-	-	-	-	\$4,500,000
61411	Ryerson - Welcome Center Solar Photovoltaic	100,000	* 100,000	115,483	115,483	-	-	-	-	-	-	-	-	-	-	-	-	\$0
64811	Spring Bluff Wildlife Observation Area	600,000	263,700	13,577	13,577	-	-	-	-	-	-	-	-	-	-	-	-	\$0
64610	Waukegan Savanna - Dog Exercise Area	2,150,000		24,432	-	-	-	-	-	-	-	-	-	-	-	-	-	\$0
	Sub-Total			15,496,733	6,107,476	9,125,886	2,545,699	11,671,585	-	-	-	-	-	-	-	-	-	
Habitat Restoration Projects																		
62404	Buffalo Creek Mitigation - Wright Woods	\$400,000	400,000	167,395	167,395	-	-	-	-	-	-	-	-	-	-	-	-	\$0
66004	Cahokia Flatwoods - Preserving Oak Ecosystems	\$260,000		60,000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	\$0
64104	Cuba Marsh Habitat Restoration	650,000		70,043	70,043	-	-	-	-	-	-	-	-	-	-	-	-	\$0
65206	Dutch Gap ACOE 206 Restoration	15,000,000	10,000,000	50,000	25,000	25,000	-	25,000	-	-	-	-	-	-	-	-	-	\$25,000
63910	Ethel's Woods - N. Mill Creek Restoration	6,842,438	1,000,000	215,889	72,593	143,296	-	143,296	-	-	-	-	-	-	-	-	-	\$143,296
60406	Fort Sheridan - USACE GLFER Restoration	7,430,000	4,830,000	171,058	-	171,058	-	171,058	-	-	-	-	-	-	-	-	-	\$171,058
63709	Fourth Lake - Hepatica Restoration	76,000	76,000	12,623	345	-	-	-	-	-	-	-	-	-	-	-	-	\$0
60620	Grant Woods - Long Lake Shore Stabilization	TBD		350,134	7,500	342,634	-	342,634	-	-	-	-	-	-	-	-	-	\$342,634
60604	Grant Woods Restoration	970,413	970,413	275,907	175,907	100,000	-	100,000	-	-	-	-	-	-	-	-	-	\$100,000
60607	Grant Woods - Creating Ecological and Climate Resiliency	350,135	350,135	329,745	329,745	-	-	-	-	-	-	-	-	-	-	-	-	\$0
60701	Grassy Lake Improvements	55,000	0	55,000	55,000	-	-	-	-	-	-	-	-	-	-	-	-	\$0
60804	Greenbelt Restoration	248,168	* 100,000	200,000	140,000	60,000	-	60,000	-	-	-	-	-	-	-	-	-	\$60,000
61012	Lakewood - Smooth Green Snake Reintroduction	50,744		9,128	9,128	-	-	-	-	-	-	-	-	-	-	-	-	\$0
61005	Lakewood Habitat Restoration - Schreiber Bog	900,000		17,401	-	-	-	-	-	-	-	-	-	-	-	-	-	\$0
11041611	Middlefork - Buckthorn Pilot Project	3,250,000	507,498	459,155	309,155	150,000	-	150,000	-	-	-	-	-	-	-	-	-	\$150,000
	Oak Woodland and Ecological Complexes	TBD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$0
64404	Old School - Phase II Restoration	TBD		14,158	-	-	-	-	-	-	-	-	-	-	-	-	-	\$0
62504	Prairie Wolf - Mitigation Project	500,000	500,000	252,242	252,242	-	-	-	-	-	-	-	-	-	-	-	-	\$0
56055	Ray Lake - Cuneo Phase 1 Restoration	163,847	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$0
61504	Singing Hills/Kettle Grove Restoration	475,000	475,000	16,424	16,424	-	-	-	-	-	-	-	-	-	-	-	-	\$0
65004	Southern DPR Preserve Habitat Restoration	3,000,000		100,339	100,339	-	-	-	-	-	-	-	-	-	-	-	-	\$0
605016480	Spring Bluff - Connecting Wetlands	610,000	* 1,000,000	85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	\$0
65012	Southern DPR - Woodland Amphibian Reintroduction	125,000		30,243	30,243	-	-	-	-	-	-	-	-	-	-	-	-	\$0
	Sub-Total			2,941,883	1,906,058	991,987	-	991,987	-	-	-	-	-	-	-	-	-	
	ESTIMATED Project Total	\$81,110,363	\$38,187,508	23,901,375	9,976,048													

Capital Improvement Plan

Project # 60004
Project Name Habitat Restoration



Type Habitat Restoration
Category Natural Resource Restoration
Department Natural Resources
Contact Jim Anderson

Description

The Ecological Land Management program was implemented in 2008 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. Partnerships with Citizens for Conservation, Friends of the Nature Preserves and the Lake Michigan Lakeplain Partnership have been successful long-term management arrangements which lessen the Forest Preserve's on-going management needs.

Status

Funding for on-going restoration efforts at priority preserves within Ecological Complexes and Strategic Habitat Conservation Areas. Ecological assessments of wildlife populations began in July 2016 and will carry over into the winter of 2022. The following habitat restoration projects are scheduled for 2022: Wadsworth Savanna and Lakewood Ravine Restoration. Wildlife population and habitat assessment for planning of restoration efforts. Supply of native plants and seed for various restoration projects.

Expenditures	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Habitat Restoration	400,000	400,000	400,000	400,000	400,000	2,000,000
Total	400,000	400,000	400,000	400,000	400,000	2,000,000

Funding Sources	FY '22	FY '23	FY '24	FY '25	FY '26	Total
General Fund	400,000	400,000	400,000	400,000	400,000	2,000,000
Total	400,000	400,000	400,000	400,000	400,000	2,000,000

Operational Impact

Follow-up land management including prescribed burning and invasive species control. \$30,000 per year.



Capital Improvement Plan

Project # 60010
Project Name Preserve Tree Planting

Type Preserve Tree Planting
Category Site and Trail Improvements
Department Planning & Land Preservation
Contact Randy Seebach



Description

Installation of native trees and shrubs annually, at various preserves to provide visual enhancements and shade within public use areas around picnic shelters, parking areas, roads, preserve entrances, and along trails.

Status

In 2020 and 2021, the District planted 24 native trees and over 2,952 herbaceous perennials within or adjacent to public access improvement projects at six forest preserves including: Grant Woods, Grassy Lake, Independence Grove, McDonald Woods, Rollins Savanna Forest Preserves and the General Offices. In 2022, additional tree and shrub plantings are planned for the mitigation bank site at Buffalo Creek Forest Preserve and Lakewood Forest Preserve.

Expenditures	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Habitat Restoration & Improvements	311,530	62,160	81,510	50,000	50,000	555,200
Total	311,530	62,160	81,510	50,000	50,000	555,200

Funding Sources	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Development Levy	50,320					50,320
General Fund	70,500	12,180	50,000	50,000	50,000	232,680
Other Funds	190,710	49,980	31,510			272,200
Total	311,530	62,160	81,510	50,000	50,000	555,200

Operational Impact

Maintenance includes cost to inspect, inventory, water, fertilize, and prune: \$3,000 per year.



Capital Improvement Plan

Project # 60008
Project Name District Wide Reforestation

Type Preserve Tree Planting
Category Natural Resource Restoration
Department Natural Resources
Contact Jim Anderson



Description

This project consists of planting of native trees and shrubs in areas that were historically forest, woodland and savanna communities with the goal of increasing the native and urban tree canopy and the number of native tree species, especially for oak ecosystems. Funding will also provide for reforestation mowing, watering, deer protection and control of invasive species in reforestation areas. Plans include 3,084 trees and shrubs planted at Kettle Grove, Kestrel Ridge, Middlefork Savanna and General Offices.

Status

The protection, regeneration and re-establishment of oak ecosystems in Lake County are an identified strategy to increase the acres of oak ecosystems and restore the resilience of our oak communities. In the past ten years over 32,500 trees and shrubs have been planted working with partners including Morton Arboretum, Openlands and others. The District looks to increase the native and urban tree canopy by planting approximately 15,000 trees over the next five years.

Expenditures	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Habitat Restoration	100,000	100,000	100,000	100,000	100,000	500,000
Total	100,000	100,000	100,000	100,000	100,000	500,000

Funding Sources	FY '22	FY '23	FY '24	FY '25	FY '26	Total
General Fund	100,000	100,000	100,000	100,000	100,000	500,000
Total	100,000	100,000	100,000	100,000	100,000	500,000

Operational Impact

Maintenance includes cost to inspect, inventory, and water: \$5,000 per year.



Capital Improvement Plan

Project # 60009
Project Name Repair Existing Roads / Parking

Type Paving and Road Replacements
Category Site and Trail Improvements
Department Operations & Infrastructure
Contact John Nelson



Description

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

Status

2022 work will focus on the General Offices, Kilbourne Road lot, Route 60 canoe launch, and district-wide patching.

Expenditures	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Construction	2,418,710	500,000	500,000	530,000	561,800	4,510,510
Total	2,418,710	500,000	500,000	530,000	561,800	4,510,510

Funding Sources	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Bond Funds	916,660					916,660
Development Levy	1,502,050	500,000	100,000	37,000	37,000	2,176,050
General Fund			400,000	493,000	524,800	1,417,800
Total	2,418,710	500,000	500,000	530,000	561,800	4,510,510

Operational Impact

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



Capital Improvement Plan

Project # 60022
Project Name Facility and Infrastructure Improvements



Type Improvement Projects
Category Facility Improvements
Department Operations & Infrastructure
Contact John Nelson

Description

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

Status

The assessment identified specific short and long range maintenance, repair and replacement projects needed to sustain the District's key facilities in good working condition. Buildings were prioritized by committees and staff and an improvement plan was put into place with an emphasis on forever buildings, 2022 work will include improvements to the Stevenson House and services building, pending concurrence of the Commissioners.

Expenditures	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Improvements	1,325,000	350,000	350,000	357,000	364,130	2,746,130
Total	1,325,000	350,000	350,000	357,000	364,130	2,746,130

Funding Sources	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Bond Funds	111,160					111,160
Development Levy	801,310	310,000				1,111,310
General Fund	277,200					277,200
Other Funds	135,330	40,000	350,000	357,000	364,130	1,246,460
Total	1,325,000	350,000	350,000	357,000	364,130	2,746,130

Operational Impact

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



Capital Improvement Plan

Project # 60030
Project Name District Wide Accessibility Improvements

Type Building renovations
Category Facility Improvements
Department Facilities
Contact Mary Kann



Description

In order to assess the District's compliance with the American with Disabilities Act and the Illinois Accessibility Code, a District-wide evaluation was completed of all District Facilities, Preserves, Programs, Communication, and Policies and Procedures was completed in February 2019, along with a transition plan that identified all non-compliant accessibility issues and recommendations for correcting those deficiencies. The transition plan, set forth a three-phase plan and timeline for completion of those improvements.

Status

Following completion of the transition plan, an accessibility page was added to the District's website which included several new guidelines or processes including: service animal guidelines, mobility device usage guidelines and an access and inclusion solutions process. In 2019 and 2020, several District departments began work on Phase I of the Transition Plan. 2021 the work continued on the modifications and improvements including; updates to the District's website which is now fully compliant with the web Content Accessibility Guidelines, completion of engineering for a new fully accessible Schaeffer Road crosswalk at Buffalo Creek Forest Preserve. In addition, completion of the engineering for Phase I of the Lakewood Master Plan improvements which includes a fully accessible 1.6 mile loop trail, restrooms, shelters, grounds maintenance facility, walkways and parking areas. Accessibility requirements are now incorporated into all new planning initiatives undertaken by the District and the recent completion of the Oriole Grove Master Plan and the Site Plan and Schematic Design for a new Net Zero Environmental Education Facility at Ryerson Conservation Area are examples of the District's commitment to facilities that are open to people of all ages and abilities.

Expenditures	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Improvements	100,000	100,000	200,730	200,730	200,730	802,190
Total	100,000	100,000	200,730	200,730	200,730	802,190

Funding Sources	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Development Levy			100,730	100,730	100,730	302,190
General Fund	100,000	100,000	100,000	100,000	100,000	500,000
Total	100,000	100,000	200,730	200,730	200,730	802,190

Operational Impact

No operational impact at this time.



Capital Improvement Plan

Project # 99991
Project Name Future Grant Matching Funds

Type Other
Category Capital Expenditures
Department Finance
Contact Stephen Neaman

"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."

Description

The Board on April 6, 2020, approved a plan to set aside \$275,000 from excess debt service funds collected for the retirement of debt to be used for future grant matching funds. The 2021 additional funds are from completed approved projects. These funds will be used to support the District strategic plan.

Status

The Board approved ordinance of Surplus Debt Service funds from retired General Obligation Bond debt designates and transfers the surplus of \$275,000 for future grant matching funds. This will give the District funds to get a larger project done by leveraging these dollars.

Expenditures	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Improvements	305,000					305,000
Total	305,000					305,000

Funding Sources	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Other Funds	305,000					305,000
Total	305,000					305,000

Operational Impact

Reduces the District's capital improvements cost.



Capital Improvement Plan

Project # 99992
Project Name Future Land Acquisition Funds

Type Other
Category Capital Expenditures
Department Finance
Contact Stephen Neaman

"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."

Description

The Board on April 6, 2020, approved a plan to set aside \$120,000 from excess debt service funds collected for the retirement of debt to be used for future land acquisition funds. The 2021 additional funds are from completed approved projects. These funds will be used to support the District strategic plan.

Status

The Board approved ordinance of Surplus Debt Service funds from retired General Obligation Bond debt designates and transfers the surplus of \$120,000 for future land acquisition funds.

Expenditures	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Other	420,000					420,000
Total	420,000					420,000

Funding Sources	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Other Funds	420,000					420,000
Total	420,000					420,000

Operational Impact

Reduces the District's land acquisition cost.



Capital Improvement Plan

Project # 62611
Project Name Adlai E. Stevenson Master Plan



Type Other
Category Facility Improvements
Department Planning & Land Preservation
Contact Randy Seebach

Description

The District acquired the 40 acre Adlai E. Stevenson II estate through a donation from the Edison Dick family in 1974. In 2014, the Stevenson Home was designated a National Historic Landmark and the estate was designated an Illinois Historic Site and listed on the National Register of Historic Places. Currently, the former Adlai E. Stevenson Home and associated buildings are over 80 years old and have reached a point where a decision is needed on whether to continue to operate the site as is or to explore alternative opportunities for memorializing Adlai E. Stevenson II and his contribution to the State of Illinois and the country.

Status

In June 2021, the Board approved \$100,000 within the Capital Improvement Plan to prepare a preliminary master plan that will identify a full range of ideas and opportunities for the future use of the former estate. It is anticipated that the planning process will begin in late 2022.

Expenditures	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Improvements	100,000					100,000
Total	100,000					100,000

Funding Sources	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Other Funds	100,000					100,000
Total	100,000					100,000

Operational Impact

Operational impacts to be determined based on final plans.



Capital Improvement Plan

Project # **64701**
 Project Name **Buffalo Creek - LCDOT Mitigation Bank and Trail**

Type Improvement Projects Department Planning & Land Preservation
 Category Site and Trail Improvements Contact Randy Seebach



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 use by LCDOT as mitigation for unavoidable wetland impacts associated with their road and transportation improvement projects. In October 2016, the District and the County of Lake executed a new IGA and License Agreement that allowed for the construction of the wetland bank and the extension of the hiking and biking trails at Buffalo Creek Forest Preserve. The District is providing the land and funding for the trail construction materials. There will be 1.1 miles of new trails constructed as part of the project.

Status

Plans were completed in February 2017, and LCDOT received final approval from the USACE in July 2017. Construction began in the fall 2017, and the trail was substantially complete and open to the public in the summer 2018. The wetland establishment is subject to a five-year maintenance and monitoring period before final signoff by the USACE.

Expenditures	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Construction	15,000					15,000
Total	15,000					15,000

Funding Sources	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Other Funds	15,000					15,000
Total	15,000					15,000

Operational Impact

Trail maintenance and public safety patrols for approximately 1.1 miles of trail: \$9,900 per year.



Capital Improvement Plan

Project # **60025**

Project Name **Duck Farm Dog Exercise Area Accessibility Improve**

Type Accessibility Improvements
Category Site and Trail Improvements

Department Planning & Land Preservation
Contact Randy Seebach



Description

As listed in the District's accessibility Transition Plan adequate access for people of all abilities must be provided. To conform to these requirements accessibility improvements are needed for the dog exercise areas. Improvements to the Duck Farm Dog Exercise Area include new restroom, new entrance gates, fencing and accessible surfacing to the drinking fountain, restroom and seating area.

Status

Engineering is anticipated to begin in the fall 2021 with construction to follow in 2022.

Expenditures	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Improvements	180,000					180,000
Total	180,000					180,000

Funding Sources	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Bond Funds	20,000					20,000
General Fund	100,000					100,000
Other Funds	60,000					60,000
Total	180,000					180,000

Operational Impact

It is anticipated that operational impacts will be reduced due to the new entrance layout, new evaporator toilet and improved walking surfaces.



Capital Improvement Plan

Project # 60420
Project Name Fort Sheridan Forest Preserve



Type Improvement Projects
Category Site and Trail Improvements
Department Planning & Land Preservation
Contact Randy Seebach

Description

Project consists of implementing a master plan as approved by the Board in November 2015, including restoring ecologically sensitive ravines, bluffs, woodlands and lakeshore, improving storm water drainage/erosion problems, providing improved public roads, parking and trails and improving appearance of cemetery.

Status

Trails, temporary parking, exhibits and Hutchinson Ravine restoration were completed in 2006. A major portion of Janes Ravine and the central plateau restoration was completed in 2009. South Bluff restoration completed 2011. Board decided in May 2009 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 the 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. The District Board approved a new Master Plan in 2015 that included a new round of public access and habitat restoration improvements. Construction was completed in July 2018 on Phase I of these improvements which included: a new realigned entrance (Gilgare Lane), 45 car parking lot with and evaporator toilet, accessibility improvements to the Hutchinson Ravine trail including paving and two new boardwalks, two new scenic overlooks, improvements to the cemetery trail head including a new evaporator toilet and drainage improvements to the existing grass loop trail. Work continued on the turf establishment for the loop trail and the associated trail bridge in 2019 which was opened to the public in August, 2019. After the public opening, turf establishment efforts continued through 2021 and new fencing was installed to prevent access and impacts to the sensitive bluff slopes. Additional landscaping and accessibility improvements to the picnic area adjacent the main parking area are planned for 2022.

Expenditures	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Improvements	89,730					89,730
Total	89,730					89,730

Funding Sources	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Bond Funds	89,730					89,730
Total	89,730					89,730

Operational Impact

Trail maintenance and public safety patrols of trail, and service of parking lots and restrooms: \$80,000 per year.



Capital Improvement Plan

Project # 64301
Project Name Heron Creek - IL Rte 22 Connection

Type Improvement Projects
Category Site and Trail Improvements
Department Planning & Land Preservation
Contact Randy Seebach



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

An intergovernmental agreement was executed in July 2021 and land conveyances are expected in the fall 2021 with construction anticipated to begin in 2022.

Expenditures	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Improvements	20,000					20,000
Total	20,000					20,000

Funding Sources	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Bond Funds	20,000					20,000
Total	20,000					20,000

Operational Impact

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



Capital Improvement Plan

Project # 61020
Project Name Lakewood Forest Preserve

Type Improvement Projects
Category Site and Trail Improvements
Department Planning & Land Preservation
Contact Randy Seebach



Description

Project consists of developing a master plan for Lakewood Forest Preserve that would be approved by the Board. Lakewood is the District's largest and second oldest Forest Preserve, 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 2005. The Advisory Committee unanimously recommended a land use plan in 2007 which was not adopted by the District Board. Several natural resource and trail improvements have occurred in 2012 and 2013 including the construction of two Route 176 trail underpasses associated with LCDOT's Fairfield Road and Route 176 intersection improvement project. A comprehensive Master Plan was approved by the Board in January 2020 that will serve as a guide for future public access, habitat restoration management strategies. Design development, engineering and architectural design for Phase I of the Master Plan improvements was completed in 2021 and construction is anticipated to begin in early 2022.

Expenditures	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Construction	3,663,960					3,663,960
Total	3,663,960					3,663,960

Funding Sources	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Bond Funds	2,769,480					2,769,480
Development Levy	401,610					401,610
General Fund	492,870					492,870
Total	3,663,960					3,663,960

Operational Impact

Due to the efficiencies identified in the Master Plan, a reduction in the annual operational costs is anticipated.

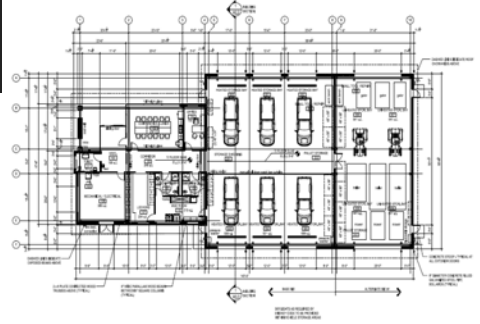


Capital Improvement Plan

Project # 61011
Project Name Lakewood Maintenance Building Replacement

Type Building renovations
Category Facility Improvements

Department Operations & Infrastructure
Contact John Nelson



Description

The project consists of the design and construction of a new grounds maintenance shop at Lakewood for the Southwest Maintenance District crew. Based on evaluation of staff needs and the existing facilities at Lakewood as part of the initial Lakewood Master Plan effort, it was determined that the best course of action is to construct a new shop at Lakewood. A preliminary estimate of the appropriate size for the shop is 4,500 sf. There is a strong desire for the facility to be developed as "net zero" with respect to its energy needs, and it is expected that the project will pursue support from a Net Zero Energy Building Program grant from the IL Clean Energy Community Foundation.

Status

Design work is being done in 2021. The schedule is expected to develop and progress in conformance with pursuit of the grant funding cycle.

Expenditures	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Construction	1,000,000					1,000,000
Total	1,000,000					1,000,000

Funding Sources	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Other Funds	1,000,000					1,000,000
Total	1,000,000					1,000,000

Operational Impact

This project will have three primary impacts: 1) Grounds maintenance will have a new purpose-built facility to support operations in the Southwest District; 2) the Grounds maintenance function will be relocated out of the public core of Lakewood by this separate project effort such that the Lakewood Master Plan development can proceed without deference to operational facility concerns; and 3) when a "net zero" facility is realized, the on-going operational costs of the building will be minimized.



Capital Improvement Plan

Project # 61010
Project Name Lakewood - Tree Planting



Type Preserve Tree Planting **Department** Planning & Land Preservation
Category Site and Trail Improvements **Contact** Randy Seebach

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 and visual impacts associated with the project.

Status

Tree and shrub planting will focus on areas around the Fairfield Road and Route 176 intersection as visual mitigation of LCDOT's project and as landscape enhancement for the Lakewood Master Plan improvements. Initial clearing work occurred in the winter 2015 and the initial tree and shrub planting was completed in spring 2016 with the placement of 180 trees and 195 shrubs along Route 176 in front of the dog exercise area and the Fort Hill Trail underpass. Preparation work for the next phase of tree planting, including clearing and weed control was completed in 2019. The development of planting plans associated with the Master Plan was completed in late 2021 and in conjunction with the implementation of the public access improvements, the tree planting will occur in the fall 2022 and 2023.

Expenditures	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Habitat Restoration	214,620					214,620
Total	214,620					214,620

Funding Sources	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Development Levy	214,620					214,620
Total	214,620					214,620

Operational Impact

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



Capital Improvement Plan

Project # 63010
Project Name Lyons Woods Trail Connection

Type Improvement Projects
Category Site and Trail Improvements
Department Planning & Land Preservation
Contact Randy Seebach



Description

In 2010, a master plan was approved for Waukegan Savanna that included a regional trail connecting Lyons Woods and Waukegan Savanna Forest Preserves 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 District applied for funding assistance through the CMAQ/TAP program in January 2015, and was notified in November 2015, that the funding had been approved through the TAP program.

Status

To prepare the project for federal funding eligibility, Phase I engineering began in the fall 2014 and Phase II engineering began in summer 2015. In August 2016, the District, the Waukegan Park District, and the City of Waukegan executed an Intergovernmental Agreement that paved the way for the project to move forward. The District was notified in November 2016, that funding had been approved through the TAP program. Construction began on the IL Department of Transportation led project in May 2017, and was completed and open to the public in August 2018. Currently awaiting final billing and closeout from IDOT.

Expenditures	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Improvements	30,000					30,000
Total	30,000					30,000

Funding Sources	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Bond Funds	30,000					30,000
Total	30,000					30,000

Operational Impact

No additional operational impact. The maintenance of this section of the trail will be performed by the Waukegan Park District and the safety patrols will be performed by the City of Waukegan.



Capital Improvement Plan

Project # 63923
Project Name Millennium Trail - Ethel's Woods to Pine Dunes



Type Millennium Trail
Category Site and Trail Improvements
Department Planning & Land Preservation
Contact Randy Seebach

Description

The District is partnering with IDOT to complete one of the last remaining sections of the Millennium Trail between Ethel's Woods to Pine Dunes Forest Preserves. Stretching nearly 4.6 miles, this planned trail extension includes a 1.5 mile section to be completed by IDOT as part of their proposed IL Route 173 improvement project and the remaining 3.1 miles to be completed by the District on District property.

Status

This project has been identified as a strong candidate for federal funding assistance. The District applied for funding assistance through the 2021 CMAQ/TAP funding cycle. Phase I engineering began in the fall 2020 and will continued through spring 2021. The District was notified in the fall 2021 that this project was not selected for funding during the 2021 CMAQ/TAP funding cycle. The 2022 Illinois Transportation Enhancement Program (ITEP) is now being targeted as the next funding opportunity for this project.

Expenditures	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Improvements	964,640					964,640
Total	964,640					964,640

Funding Sources	FY '22	FY '23	FY '24	FY '25	FY '26	Total
General Fund	964,640					964,640
Total	964,640					964,640

Operational Impact

Trail maintenance and public safety patrols for this new trail section would be approximately \$27,900 per year.



Capital Improvement Plan

Project # 65503
Project Name Millennium Trail - McDonald Woods to Route 45

Type Millennium Trail
Category Site and Trail Improvements
Department Planning & Land Preservation
Contact Randy Seebach



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

The Millburn Bypass project was completed by IDOT in the fall 2019. Completion of the engineering and permitting on the District's section was completed in fall 2019 and construction will begin in summer 2020 and the project was open to the public in the fall 2020. Landscaping and turf establishment will continue into early 2022.

Expenditures	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Improvements	23,370					23,370
Total	23,370					23,370

Funding Sources	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Development Levy	23,370					23,370
Total	23,370					23,370

Operational Impact

Trail maintenance and public safety patrols for the new section of trail at McDonald Woods is approximately \$1,800 per year.



Capital Improvement Plan

Project # 63903
Project Name Millennium Trail - Rte 45 Tunnel & Trail



Type Millennium Trail
Category Site and Trail Improvements
Department Planning & Land Preservation
Contact Randy Seebach

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 Illinois Route 45 improvements. This project includes a .75 mile section of trail and a tunnel under Route 45 (just north of Miller Road) connecting Raven Glen to Ethel's Woods.

Status

Phase I engineering was completed in the fall 2018 and Phase II engineering began in February, 2019. In November, 2019, the District was awarded federal funding assistance through the 2019 CMAQ/TAP funding cycle. Phase I engineering was completed in the fall 2018 and Phase II engineering was in the fall 2020. Construction began in late fall 2020 with completion expected in 2022.

Expenditures	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Construction	595,270					595,270
Total	595,270					595,270

Funding Sources	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Bond Funds	595,270					595,270
Total	595,270					595,270

Operational Impact

Trail maintenance and public safety patrols for the new trail would be approximately \$6,450 per year.



Capital Improvement Plan

Project # 62001

Project Name Ray Lake Trail Connection

Type Improvement Projects
Category Site and Trail Improvements

Department Planning & Land Preservation
Contact Randy Seebach



Description

In 2019, the District received grant funding assistance through the Federal Land and Water Conservation Fund (LWCF) to purchase a 99-acre parcel at Ray Lake Forest Preserve. The LWCF grant requires public access improvements on the parcel, including a trail connection to the Fort Hill Trail and a scenic overlook. Staff estimates the engineering, permitting and construction at a cost of \$275,000.

Status

Engineering is expected to begin in early 2022 with construction to be completed by the end of 2022.

Expenditures	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Construction	275,000					275,000
Total	275,000					275,000

Funding Sources	FY '22	FY '23	FY '24	FY '25	FY '26	Total
General Fund	275,000					275,000
Total	275,000					275,000

Operational Impact

Trail maintenance and public safety patrols for approximately 0.25 miles of trail: \$2,700.00 per year.



Capital Improvement Plan

Project # 61410
Project Name Ryerson Education Improvements

Type Improvement Projects
Category Facility Improvements

Department Planning & Land Preservation
Contact Randy Seebach



Description

Ryerson Woods has been the center of environmental education programming for the District since it became a forest preserve in 1972. Many of the existing educational programming structures are in decline and are not compliant with the Americans with Disabilities Act and the Illinois Accessibility Code. In early 2020, the Preservation Foundation secured a private donation in the amount of \$200,000 to fund the development of a master plan for a portion of Ryerson focusing on environmental education needs.

Status

In October, 2020, the Board approved an architectural contract to prepare a Site Plan and Schematic Building Design for the new education facility. The final Site Plan and Schematic Building Design was presented to the Planning Committee for review and comment in June, 2021, and a contract for Phase II architectural and engineering services was approved by the Board in July, 2021. The District is seeking funding assistance through the Illinois Clean Energy Community Foundation (ICECF) and has been invited to submit a full application which will occur in November, 2021. The District is also seeking additional funding through a private donation. If the District is successful with securing the ICECF and private donation, it is anticipated that the project could be bid in January or February, 2022, with construction commencement to follow in late spring 2022.

Expenditures	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Improvements	4,500,000					4,500,000
Total	4,500,000					4,500,000

Funding Sources	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Development Levy	3,000,000					3,000,000
Other Funds	1,500,000					1,500,000
Total	4,500,000					4,500,000

Operational Impact

Due to the efficiencies identified with a Net Zero Energy Building, the removal of two existing cabins and the removal of the existing education trail, a reduction in the annual operating costs is anticipated.



Capital Improvement Plan

Project # 65206
Project Name Dutch Gap US Army Corps of Engineers 206 Restoration



Type Natural resource grant funds
Category Natural Resource Restoration
Department Natural Resources
Contact Jim Anderson

Description

Working with the US Army Corps of Engineers through their Aquatic Ecosystem Restoration Program (Section 206) the Forest Preserve will develop a restoration project that will restore the natural hydrology of North Mill Creek and the drained farmland wetlands. The Dutch Gap Aquatic Complex will restore native plant communities of marsh, wet meadow, wet prairie, mesic and mesic/dry oak savanna, Restoration of the North Mill Creek Channel will include remaindering and establishment of additional floodplain terrace areas. Once agricultural practices cease, the hydrology, geomorphology will be naturalized. This will allow for the restoration and establishment of native plant and animal species over the 785 acre site. Feasibility study is underway with anticipated start in fall 2021. Project completion in 2026.

Status

The US Army Corps of Engineers received Congressional approval for implementation of a project identified in the Upper Des Plaines River Flood Reduction Study and is funding it through their Aquatic Ecosystem Restoration Program (Section 206), The Forest Preserve will fund the feasibility study and use by Land, Easements, Right of way, Relocations, and Disposal areas (LERRD) land value as matching funds.

Expenditures	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Habitat Restoration	25,000					25,000
Total	25,000					25,000

Funding Sources	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Other Funds	25,000					25,000
Total	25,000					25,000

Operational Impact

For a \$15,000,000 project the Forest Preserve provides \$150,000 in cash and \$3,925,000 in land value.



Capital Improvement Plan

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



Type Habitat Restoration **Department** Natural Resources
Category Natural Resource Restoration **Contact** Jim Anderson

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 North Mill Creek. Phase II Construction began in 2017 and will continue through 2022.

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 for permitting was completed in the summer of 2014. The lowering of the lake water began in December 2014 and the final stop-log was removed October 2015 to reach the design water elevation for Phase I. Funding has been received from the Illinois Environmental Protection Agency to augment the restoration efforts. It is anticipated to take two years (spring 2017) to allow drained sediments to stabilize. A contract for design, engineering and permitting was awarded in June 2016 with project implementation scheduled for 2017 and completion in 2021.

Expenditures	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Habitat Restoration	143,290					143,290
Total	143,290					143,290

Funding Sources	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Bond Funds	54,070					54,070
Development Levy	89,220					89,220
Total	143,290					143,290

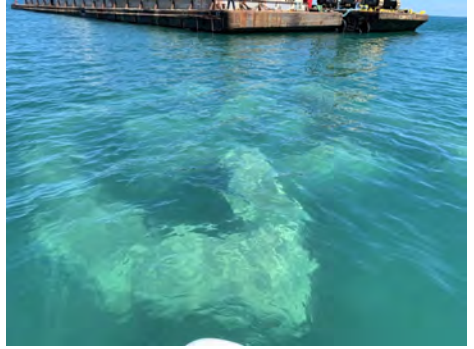
Operational Impact

Maintenance of restored acres through controlled burning and invasive species control \$10,000 a year.



Capital Improvement Plan

Project # 60406
Project Name Fort Sheridan - USACE GLFER Restoration



Type Habitat Restoration **Department** Natural Resources
Category Natural Resource Restoration **Contact** Jim Anderson

Description

Phase 1 of the project has been completed and approved. The Phase II installation of in water habitat structures has been installed. It is now in the monitoring phase. This project will be completed in 2025.

Status

The Great Lakes Fishery and Ecosystem Restoration (GLFER) is an US Army Corps of Engineers (USACE) Program to restore ecosystems and fish habitats across the Great Lakes Watershed. The USACE, Lake Forest Open Lands, City of Lake Forest, and Openlands have identified lands associated with the former Fort Sheridan as a project for restoration and enhancement of its coastal habitat including 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.

Expenditures	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Habitat Restoration	171,060					171,060
Total	171,060					171,060

Funding Sources	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Bond Funds	171,060					171,060
Total	171,060					171,060

Operational Impact

No operational impact at this time.



Capital Improvement Plan

Project # 60620
Project Name Grant Woods Long Lake Shore Stabilization



Type Other
Category Natural Resource Restoration
Department Natural Resources
Contact Jim Anderson

Description

Engineering and design need to be completed for the stabilization of 90 feet of highly eroded lakeshore. With engineering complete an IEPA Section 319 Grant will be applied for and upon successful award of the grant construction would likely occur in 2021.

Status

Need for the stabilization and enhancement of the Long Lake Shoreline at the southern border of Grant Woods.

Expenditures	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Habitat Restoration	342,630					342,630
Total	342,630					342,630

Funding Sources	FY '22	FY '23	FY '24	FY '25	FY '26	Total
General Fund	342,630					342,630
Total	342,630					342,630

Operational Impact

No operational impact at this time.



Capital Improvement Plan

Project # 60604
Project Name Grant Woods Restoration

Type Habitat Restoration
Category Natural Resource Restoration
Department Natural Resources
Contact Jim Anderson



Description

Restoration planning began in 2014 for Grant Woods. Habitat improvements will enhance woodlands and shrub lands in the northern portion of the preserve, north of Monaville Road. Clearing of woody invasive brush across 70 acres began in the winter of 2015 and has since continued now covering 235 acres. A private donation from 2020 has been used to match a Wildlife Conservation Society grant application. Dedication of the preserve as an Illinois Nature Preserve buffer has begun and will be dedicated in September 2021.

Status

In 2014, the Preservation Foundation received a private donation to fund restoration work at Grant Woods Forest Preserve. In January 2020, an additional donation was received to continue restoration work. This work continues across 665 acres and will focus on wetland, stream and oak woodland restoration buffering the Gavin Bog and Prairie Illinois Nature Preserve. The grant project focuses on researching and communicating about the use of climate resilient native seed sources for restoration.

Expenditures	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Habitat Restoration	100,000					100,000
Total	100,000					100,000

Funding Sources	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Development Levy	100,000					100,000
Total	100,000					100,000

Operational Impact

Maintenance of restored acres through controlled burns, seeding and invasive species control \$3,000 per year.



Capital Improvement Plan

Project # 60804
Project Name Greenbelt Restoration

Type Habitat Restoration
Category Natural Resource Restoration

Department Natural Resources
Contact Jim Anderson



Description

A US Environmental Protection Agency and US Fish and Wildlife grant was applied for to restore critical prairie habitat along Greenbay Road and address invasive species within the eastern portion of the preserve. The Forest Preserve has received preliminary approval of these two grants. Work continues with volunteers and Audubon Great Lakes for the restoration and enhancement of habitat for the recently discovered Rusty Patch Bumble Bee and shrub land birds.

Status

This is a very important restoration of natural habitats within a highly urbanized area. Past restoration efforts have reduced invasive woody species to increase habitat for pollinators and shrub land bird species. The Forest Preserve has been working with Audubon Great Lakes to encourage local volunteer efforts.

Expenditures	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Habitat Restoration	60,000					60,000
Total	60,000					60,000

Funding Sources	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Grants	60,000					60,000
Total	60,000					60,000

Operational Impact

Long-term maintenance will include prescribed monitoring, burning, invasive species control and species augmentation \$8,000 per year.



Capital Improvement Plan

Project # 61110

Project Name Middlefork - Buckthorn Pilot Project

Type Habitat Restoration

Category Natural Resource Restoration

Department Natural Resources

Contact Jim Anderson



Description

The District will complete the removal of the last remaining 60 acres of buckthorn at Middlefork Savanna. Future work includes expanding buckthorn clearing to the neighboring private lands, including the residential neighbors, Chicago Bears, Lake Forest Academy, and Abbott Laboratories. A full proposal for the ChiCal Grant program has been received and work will be completed in 2022.

Status

This project is funded by the National Fish and Wildlife Foundation, ChiCal Program, Forest Preserve Development Levy Funds. Project implementation began in the winter of 2016 and will be completed in 2022.

Expenditures	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Habitat Restoration	150,000					150,000
Total	150,000					150,000

Funding Sources	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Development Levy	150,000					150,000
Total	150,000					150,000

Operational Impact

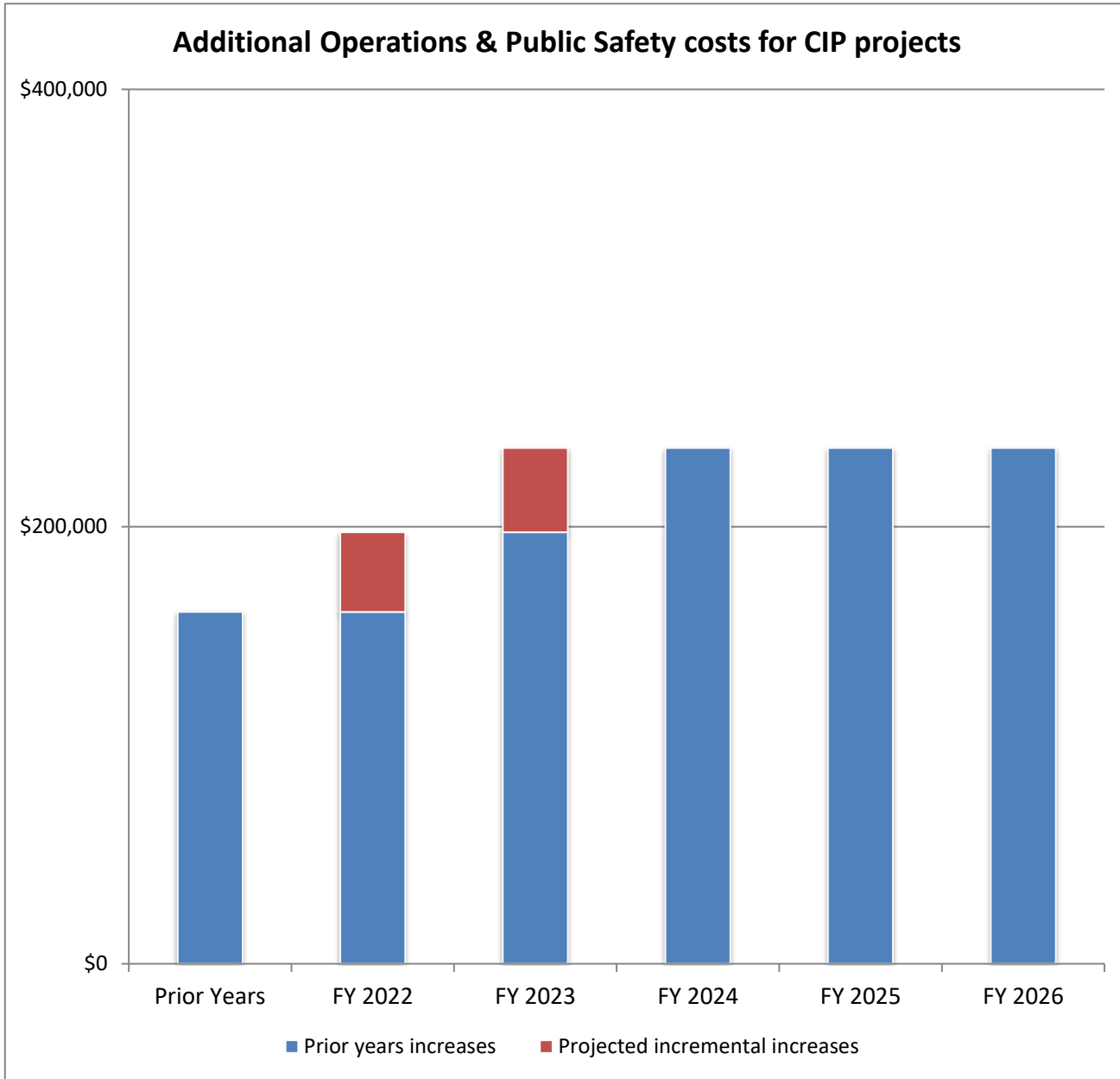
Once the project is completed regular ecological management will occur including invasive species control, native seeding, hydrological modification, and controlled burning \$4,200 per year.



Lake County Forest Preserve District

What effect does the Capital Improvement Plan have on the operating budget?

What benefits are provided?



Benefits to the Public	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
New sites opened	0	0	0	0	0
Facilities expanded	0	2	0	0	0
Additional miles of trails	0.00	1.10	4.60	0.00	0.00

The above chart summarizes the operating impact from capital improvement projects included in the ten 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 2022
OTHER 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>	
Board Room Improvements	2,000
Education	
Exit Door for Special Gallery (Museum)	7,600
Operations	
<i>Grounds Trailer Replacements 981 & 982</i>	20,000
<i>Grounds Side Mower Attachment</i>	10,000
<i>Grounds Snow Grooming Equipment</i>	15,000
Revenue Facilities	
<i>Carpet Replacement ThunderHawk Banquet Facility</i>	40,000
<i>Concrete Floor - Fox River Boat Storage Building</i>	60,000
<i>Battery Charging Room - IG Marina</i>	30,000
<i>Beer Garden Furniture and Equipment</i>	12,000
Total General Corporate Fund	196,600
DEVELOPMENT LEVY FUND	
Natural Resources	
<i>Marsh Master</i>	150,000
Total Development Levy Fund	150,000
INSURANCE FUND	
<i>Miscellaneous Capital Outlay:</i>	
<i>Battery Charging Room - IG Marina</i>	10,000
Sampling equipment required for OSHA, lock out/tag materials, additional automated external defibrillators	90,000
Total Insurance Fund	100,000
EQUIPMENT REPLACEMENT FUND	
<i>Heavy Equipment:</i>	
Replace Unit 371 UTV	22,000
Replace Unit 372 w/ Electric Zero Turn Mower	20,000
Replace UTV w/ Snow Broom	30,000
Replace Unit 439 Brush Cutter	35,000
Replace Unit 273 Multi-Terrain Loader	86,000
Total Equipment Replacement Fund	193,000
INFORMATION TECHNOLOGY REPLACEMENT FUND	
<i>Computer Hardware:</i>	
Server Replacements	115,000
<i>Computer Software:</i>	
Firewall Replacement	8,000
Total Information Technology Replacement Fund	123,000
VEHICLE REPLACEMENT FUND	
<i>Motor Vehicles:</i>	
Replace Units 170, 171 & 172 with Police Interceptor SUV's	150,000
Total Vehicle Replacement Fund	150,000
ENTERPRISE FUND - GOLF OPERATIONS	
<i>Machinery and Tools:</i>	
Countryside - Triplex Greens Mower	38,000
Countryside - Fairway/Greens Verticut Units	12,000
Countryside - Front Rough Mower	21,000
Countryside - Greens Roller	17,500
ThunderHawk - Reel Grinder	41,000
ThunderHawk - Bed Knife Grinder	23,000
ThunderHawk - Bank Mower 2 ea.	74,000
ThunderHawk - Bunker Rake	20,000
<i>Miscellaneous Capital Outlay:</i>	
ThunderHawk - Back Patio Redevelopment	400,000
Total Golf Operations	646,500
Total Capital Expenditures	\$1,559,100

Supplemental Information



LAKE COUNTY FOREST PRESERVE DISTRICT
Expenditures Summary by Fund (excluding transfers)
Fiscal Year 2013 through 2022

Fund Name	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	18 mos. FY 2019	Calendar Year 2020	Estimate 2021	Budget 2022
GENERAL FUND										
General Corporate	\$17,615,095	\$16,764,011	\$17,012,995	\$16,872,249	\$17,597,653	\$17,992,422	\$26,776,042	\$16,962,787	\$21,837,336	\$21,282,996
Insurance	961,947	1,029,817	1,040,833	1,059,134	1,166,282	1,166,282	1,588,460	1,151,680	1,296,900	1,521,650
Wetlands Management Fund	57,784	559,030	15,742	11,760	104	349,550	343,081	174,925	460,260	-
Fort Sheridan Cemetery Fund	31,611	12,116	11,985	14,113	19,404	13,703	37,552	12,220	16,750	22,350
Audit	122,595	112,958	128,462	135,277	137,680	132,516	193,481	167,404	174,470	194,550
TOTAL GENERAL FUND	18,789,033	18,477,932	18,210,017	18,092,533	18,921,122	19,654,473	28,938,616	18,469,016	23,785,716	23,021,546
SPECIAL REVENUE FUND										
Land Development Levy	4,815,482	6,139,531	9,085,664	8,439,916	6,431,743	7,000,914	11,721,820	7,104,977	13,438,620	8,061,200
Retirement - IMRF/FICA	2,589,722	2,481,340	2,453,465	2,433,644	2,547,423	2,562,215	3,696,391	2,688,178	2,746,800	2,602,900
Miscellaneous	208,728	445,653	669,895	751,013	576,947	701,164	978,581	593,277	3,452,368	734,284
Donations and Grants	857,127	760,458	1,337,204	544,561	1,449,151	1,053,070	2,248,421	356,587	913,561	300,810
TOTAL SPECIAL REVENUE FUND	8,471,059	9,826,982	13,546,228	12,169,134	11,005,264	11,317,363	18,645,213	10,743,019	20,551,349	11,699,194
CAPITAL PROJECTS FUND										
Development Bond Projects	310,138	1,589,674	3,552,674	5,533,539	3,322,875	5,298,211	5,016,489	818,282	7,134,667	207,704
Capital Facilities Improvement	(10,583)	247,683	384,586	2,500	340,000	0	0	14,678	211,502	1,100,000
Land Acquisition	22,560,559	4,323,983	2,548,253	17,351,473	363,215	582,954	2,638,453	1,795,210	72,020	0
TOTAL CAPITAL PROJECTS FUND	22,860,114	6,161,340	6,485,513	22,887,512	4,026,090	5,881,165	7,654,942	2,628,170	7,418,189	1,307,704
DEBT SERVICE FUND										
	28,464,384	49,561,914	58,001,307	27,016,157	100,902,347	25,159,499	75,627,748	24,704,461	89,737,698	22,160,690
INTERNAL SERVICE FUND										
Information Technology Replacement	89,638	101,793	40,949	61,888	94,001	162,317	466,774	117,605	324,300	271,150
Equipment Replacement	233,607	31,676	190,437	257,494	190,857	295,137	810,773	351,490	535,000	193,000
Vehicle Replacement	386,722	512,450	154,333	367,980	453,197	742,065	736,058	383,190	784,260	150,000
TOTAL INTERNAL SERVICE FUND	709,967	645,919	385,719	687,362	738,055	1,199,519	2,013,605	852,285	1,643,560	614,150
ENTERPRISE FUND										
Golf Operations	4,056,379	4,012,644	3,963,057	3,650,634	3,650,120	3,376,421	5,820,583	3,713,945	4,305,130	4,814,540
TOTAL ENTERPRISE FUND	4,056,379	4,012,644	3,963,057	3,650,634	3,650,120	3,376,421	5,820,583	3,713,945	4,305,130	4,814,540
TOTAL ALL FUNDS	\$83,350,936	\$88,686,731	\$100,591,841	\$84,503,332	\$139,242,998	\$66,588,440	\$138,700,707	\$61,110,896	\$147,441,642	\$63,617,824

LAKE COUNTY FOREST PRESERVE DISTRICT
Revenue Summary by Fund (excluding transfers)
Fiscal Year 2013 through 2022

Fund Name	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	18 mos. FY 2019	Calendar Year 2020	Estimate 2021	Budget 2022
GENERAL FUND										
General Corporate	\$18,697,539	\$17,623,497	\$17,341,408	\$17,920,781	\$18,184,813	\$18,991,352	\$27,224,936	\$18,217,838	\$19,685,148	\$19,909,750
Insurance	776,586	755,895	844,308	971,464	941,941	978,694	1,298,223	1,611,733	1,435,610	1,518,170
Wetlands Management Fund	683	(9,698)	2,152	70,623	498,452	418,602	46,080	15,641	11,300	4,000
Fort Sheridan Cemetery Fund	13,240	7,479	2,483	1,607	271	2,399	16,337	5,321	5,700	500
Audit	1,142	116	119,004	163,784	114,219	125,941	183,899	152,182	202,210	196,180
TOTAL GENERAL FUND	19,489,191	18,377,289	18,309,355	19,128,259	19,739,696	20,516,988	28,769,475	20,002,715	21,339,968	21,628,600
SPECIAL REVENUE FUND										
Land Development Levy	7,256,107	6,343,564	6,183,556	7,016,325	6,236,576	7,094,130	9,826,284	7,308,949	10,083,950	7,033,650
Retirement - IMRF/FICA	2,688,176	2,790,854	2,547,895	2,452,947	2,482,852	2,511,804	3,834,709	2,439,187	2,948,880	2,583,070
Miscellaneous	639,251	605,655	759,231	743,787	725,923	999,994	1,479,615	498,921	597,630	465,450
Donations and Grants	959,111	731,575	915,026	693,187	862,802	1,093,280	1,744,146	920,413	828,088	302,460
TOTAL SPECIAL REVENUE FUND	11,542,645	10,471,648	10,405,708	10,906,246	10,308,153	11,699,208	16,884,754	11,167,470	14,458,548	10,384,630
CAPITAL PROJECTS FUND										
Development Bond Projects	10,328,133	(37,626)	29,784	17,750,668	100,632	657,335	476,432	40,430	662,347	9,200
Capital Facilities Improvement	46,138	(5,129)	14,960	23,042	209,400	211,762	151,000	267,008	254,000	245,000
Land Acquisition	15,326,217	(63,867)	44,139	9,322,255	23,097	51,927	117,708	4,696	362,000	0
TOTAL CAPITAL PROJECTS FUND	25,700,488	(106,622)	88,883	27,095,965	333,129	921,024	745,140	312,134	1,278,347	254,200
DEBT SERVICE FUND										
	28,930,903	48,984,177	57,593,900	27,149,444	101,262,050	27,399,728	60,230,332	24,126,462	90,928,181	22,384,590
INTERNAL SERVICE FUND										
Information Technology Replacement	126,675	100,120	97,827	240,529	201,866	244,663	393,992	353,176	344,820	301,650
Equipment Replacement	4,687	3,190	311,248	278,165	325,814	379,662	551,987	544,267	435,120	372,330
Vehicle Replacement	72,845	90,934	494,752	481,836	446,474	574,134	783,839	474,952	604,630	576,170
TOTAL INTERNAL SERVICE FUND	204,207	194,244	903,827	1,000,530	974,154	1,198,459	1,729,818	1,372,395	1,384,570	1,250,150
ENTERPRISE FUND										
Golf Operations	4,715,577	4,042,795	3,809,834	3,866,490	3,650,329	3,616,390	5,499,011	4,891,038	4,385,670	4,283,750
TOTAL ENTERPRISE FUND	4,715,577	4,042,795	3,809,834	3,866,490	3,650,329	3,616,390	5,499,011	4,891,038	4,385,670	4,283,750
TOTAL ALL FUNDS	\$90,583,010	\$81,963,531	\$91,111,507	\$89,146,934	\$136,267,511	\$65,351,797	\$113,858,530	\$61,872,214	\$133,775,284	\$60,185,920

LAKE COUNTY FOREST PRESERVE DISTRICT
General Corporate Fund Summary
Fiscal Year 2013 through 2022

General Corporate Fund (including transfers)	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	18 mos. FY 2019	Calendar Year 2020	Estimate 2021	Budget 2022
REVENUE										
Property Tax Levy	\$15,378,443	\$14,197,800	\$13,574,953	\$13,954,748	\$14,107,005	\$15,485,437	\$20,691,404	\$14,718,750	\$15,714,930	\$15,870,000
Replacement Property Taxes	960,346	971,506	1,044,818	956,518	1,056,457	869,664	1,464,206	1,008,247	1,200,000	900,000
Interest on Investment	75,704	(94,467)	174,801	235,848	107,503	209,441	1,020,087	384,153	450,000	400,000
Rental of Buildings and Land	323,163	310,148	291,923	256,595	224,988	213,635	412,617	99,520	472,375	653,880
Easements, Licenses and Permits	606,944	634,939	649,718	778,286	840,442	798,919	1,100,048	520,179	893,068	873,400
Charges for Services and Sales	754,620	903,555	878,385	803,748	905,016	874,959	1,397,309	345,452	520,660	548,050
Other Revenue	598,319	700,016	726,811	935,038	943,402	739,297	1,139,260	1,341,537	634,115	874,420
Operating Revenue	18,697,539	17,623,497	17,341,409	17,920,781	18,184,813	19,191,352	27,224,931	18,417,838	19,885,148	20,119,750
Transfers	0	4,851	8,443	0	0	0	0	0	0	0
Total Inflows	18,697,539	17,628,348	17,349,852	17,920,781	18,184,813	19,191,352	27,224,931	18,417,838	19,885,148	20,119,750
EXPENDITURES										
Salaries and Benefits	13,025,216	11,161,292	11,376,896	11,555,677	11,820,816	12,149,769	19,483,766	13,045,464	13,518,230	14,374,060
Commodities	1,107,914	1,241,291	1,141,676	1,038,760	1,003,777	1,083,874	1,693,030	870,071	1,146,277	1,299,320
Contractuals	2,611,482	2,491,978	2,903,604	2,925,727	2,773,191	3,041,439	4,953,242	2,885,288	3,712,685	3,813,000
Capital Outlay	144,677	1,145,506	864,626	629,817	1,077,286	980,863	278,477	158,551	3,460,145	1,796,616
Debt Service	725,806	723,944	726,193	722,544	722,431	725,631	367,187	0	0	0
Total Expenditures	17,615,095	16,764,011	17,012,995	16,872,525	17,397,501	17,981,576	26,775,702	16,959,374	21,837,337	21,282,996
Transfers	5,868,966	0	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Total Outflows	23,484,061	16,764,011	17,212,995	17,072,525	17,597,501	18,181,576	26,975,702	17,159,374	22,037,337	21,482,996
Excess or (deficit) of revenue over expenditures	(4,786,522)	864,337	136,857	848,256	587,312	1,009,776	249,229	1,258,464	(2,152,189)	(1,363,246)
Beginning Fund Balance	24,989,357	20,202,835	21,067,172	21,204,029	22,052,285	22,639,597	23,649,373	23,898,602	25,157,066	23,004,877
Ending Fund Balance	\$20,202,835	\$21,067,172	\$21,204,029	\$22,052,285	\$22,639,597	\$23,649,373	\$23,898,602	\$25,157,066	\$23,004,877	\$21,641,631

LAKE COUNTY FOREST PRESERVE DISTRICT
Property Tax Rates and Tax Extensions
Tax Levy Year 2012 through 2021

Fund Name	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Comparative Tax Rates (Per \$100 of Equalized Assessed Valuation)										
General Corporate	0.060	0.060	0.059	0.059	0.057	0.057	0.056	0.055	0.056	0.056
Audit Fund	0.000	0.000	0.001	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Liability Insurance	0.003	0.003	0.004	0.004	0.004	0.003	0.003	0.006	0.007	0.005
Land Development Levy	0.025	0.025	0.025	0.025	0.024	0.024	0.023	0.023	0.023	0.024
Retirement Fund - IMRF/FICA	0.011	0.013	0.010	0.011	0.009	0.009	0.011	0.010	0.010	0.011
Subtotal	0.099	0.101	0.098	0.099	0.094	0.093	0.093	0.094	0.096	0.096
Debt Service	0.113	0.117	0.112	0.108	0.098	0.094	0.089	0.086	0.082	0.085
Total Tax Rates	0.212	0.218	0.210	0.208	0.192	0.187	0.182	0.180	0.178	0.181

Comparative Tax Extensions

General Corporate	\$14,683,606	\$13,780,764	\$13,367,526	\$13,860,002	\$14,273,168	\$15,167,669	\$14,915,174	\$15,016,850	\$15,348,289	\$15,412,029
Audit Fund	0	0	222,845	107,575	118,997	120,744	129,928	156,394	197,803	197,939
Liability Insurance	734,180	689,038	891,380	935,593	885,756	899,593	833,018	1,517,025	1,327,410	1,264,578
Land Development Levy	6,118,169	5,741,985	5,569,765	5,775,040	5,947,112	6,319,537	6,161,071	6,310,265	6,425,834	6,426,210
Retirement Fund - IMRF/FICA	2,691,994	2,985,832	2,167,982	2,634,755	2,364,754	2,402,127	2,885,416	2,495,619	2,897,206	2,897,572
Subtotal	24,227,950	23,197,619	22,219,498	23,312,965	23,589,787	24,909,670	24,924,607	25,496,153	26,196,542	26,198,328
Debt Service	27,654,125	26,872,489	25,339,554	25,417,581	24,446,555	24,471,427	23,490,161	23,484,270	22,975,988	23,236,861
Total Tax Extensions	\$51,882,075	\$50,070,108	\$47,559,052	\$48,730,546	\$48,036,342	\$49,381,097	\$48,414,768	\$48,980,423	\$49,172,530	\$49,435,189

LAKE COUNTY FOREST PRESERVE DISTRICT
Property Tax Rates
All Direct and Overlapping Governments
(per \$100 of assessed Value)
Tax Year 2010 through 2019

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
County	0.505	0.554	0.308	0.663	0.682	0.663	0.632	0.622	0.061	0.060
Cities and Villages	0.013-2.954	0.014-3.236	0.016-3.554	0.018-4.616	0.018-5.159	0.018-6.074	0.016-5.760	0.016-5.735	0.017-5.170	0.016-4.554
High School District	1.101-3.491	1.910-3.824	1.322-4.556	1.420-5.228	1.448-5.539	1.409-5.5396	1.329-5.060	1.314-4.879	1.311-4.080	1.314-4.579
Unit School District	3.438-6.921	3.661-8.175	4.22-10.136	4.607-9.418	4.697-10.380	4.468-10.430	4.437-9.598	4.372-9.080	4.336-8.798	4.472-8.888
Elementary School District	1.095-4.879	1.168-5.818	1.322-7.302	1.424-8.762	1.452-9.799	1.429-9.829	1.367-9.150	1.355-8.703	1.354-8.705	1.367-8.915
College District	0.218-0.305	0.240-0.340	0.272-0.427	0.296-0.436	0.306-0.453	0.299-0.435	0.285-0.407	0.285-0.385	0.280-0.386	0.280-0.386
Township	0.033-0.372	0.033-0.397	0.025-0.434	0.027-0.490	0.039-0.533	0.037-0.508	0.034-0.465	0.034-0.421	0.034-0.421	0.034-0.401
Road and Bridge	0.008-0.206	0.006-0.321	0.029-0.315	0.032-0.421	0.033-0.428	0.032-0.417	0.031-0.397	0.031-0.383	0.031-0.384	0.031-0.384
Sanitary District	0.035-0.216	0.039-0.241	0.044-0.250	0.049-0.250	0.054-0.250	0.053-0.250	0.050-0.236	0.050-0.233	0.050-0.234	0.050-0.234
Park District	0.030-0.767	0.024-0.894	0.027-1.101	0.030-1.260	0.031-1.297	0.031-1.322	0.029-1.186	0.029-1.119	0.029-1.120	0.030-1.120
Library District	0.170-0.450	0.185-0.475	0.213-0.581	0.228-0.656	0.231-0.709	0.225-0.709	0.220-0.680	0.217-0.642	0.219-0.644	0.220-0.680
Forest Preserve	0.198	0.201	0.212	0.218	0.210	0.208	0.193	0.187	0.182	0.182
Fire Protection District	0.111-0.754	0.129-0.875	0.132-0.941	0.126-1.093	0.127-1.155	0.123-1.296	0.116-1.207	0.093-1.165	0.117-1.212	0.118-1.214
Mosquito Abatement	0.011-0.013	0.012-0.014	0.014-0.015	0.007-0.015	0.013-0.015	0.012-0.015	0.012-0.014	0.011-0.014	0.012-0.015	0.012-0.015
Central Lake County Joint Action Water Agency	0.045	0.047	0.073	0.055	0.056	0.054	0.046	0.041	0.042	0.042

Property Tax Levies
All Direct and Overlapping Governments
(per \$100 of assessed Value)
Tax Year 2010 through 2019

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
County	\$146,850	\$149,067	\$149,789	\$153,551	\$154,995	\$157,971	\$157,389	\$164,317	\$162,598	\$165,231
Cities and Villages	201,706	186,657	194,675	201,644	204,822	211,778	215,470	221,426	231,578	247,199
High School District	479,976	489,143	495,310	512,896	516,599	529,720	533,974	543,806	547,787	560,663
Unit School District	268,807	274,039	284,324	272,206	276,815	277,938	284,142	291,482	297,286	295,922
Elementary School District	633,710	647,109	657,043	670,128	686,259	695,963	704,239	720,416	736,490	752,729
College District	63,776	65,349	68,495	69,645	71,027	71,276	72,522	74,324	76,158	78,103
Townships	28,967	28,218	27,084	27,314	27,455	27,519	27,783	27,583	29,169	29,254
Road and Bridge	24,419	23,571	22,934	23,483	24,137	24,472	24,683	24,083	25,078	25,942
Sanitary District	14,325	14,592	13,391	13,580	13,744	13,890	13,993	14,296	14,568	14,858
Park District	67,440	68,142	69,901	69,932	70,340	71,831	73,750	76,074	77,693	79,988
Library District	54,160	55,240	56,791	57,630	58,776	58,947	60,878	59,126	60,859	62,162
Forest Preserve	56,796	53,692	51,882	50,070	47,559	48,731	48,036	48,708	44,549	48,980
Fire Protection District	71,750	69,014	73,616	73,942	77,622	78,654	84,441	80,239	85,056	90,705
Mosquito Abatement	681	678	684	359	584	586	587	590	607	622
Central Lake County Joint Action Water Agency	3,407	3,358	17,626	3,358	3,350	3,368	3,369	3,356	3,325	-
Total Tax Levies as Extended	\$2,116,770	\$2,127,869	\$2,183,545	\$2,199,738	\$2,234,084	\$2,272,644	\$2,305,256	\$2,349,826	\$2,392,801	\$2,452,358

Source : Based upon data compiled from records of the Lake County Clerk.
2020 = numbers not available at time of publication

LAKE COUNTY FOREST PRESERVE DISTRICT

Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Levy Year	Total Tax Levy for Fiscal Year	Collection within the Fiscal Year of the Levy			Total Collections to Date	
			Amount	Percentage of Levy	Collections in Subsequent Years	Amount	Percentage of Levy
2011	2010	56,795,704	28,177,978	49.61%	26,902,683	55,080,661	96.98%
2012	2011	53,691,818	28,363,188	52.83%	25,250,480	53,613,668	99.85%
2013	2012	51,882,075	27,543,433	53.09%	24,116,258	51,659,691	99.57%
2014	2013	50,070,108	26,575,894	53.08%	23,300,397	49,876,291	99.61%
2015	2014	47,559,052	25,246,796	53.09%	22,143,617	47,390,413	99.65%
2016	2015	48,730,545	26,644,056	54.68%	21,953,371	48,597,427	99.73%
2017	2016	48,036,830	26,293,972	54.74%	21,534,601	47,828,573	99.57%
2018	2017	48,708,266	29,752,785	(1) 61.08%	18,792,323	48,545,108	99.67%
2019	2018	48,389,598	48,248,541	(2) 99.71%	n/a	48,248,541	99.71%
2020	2019	48,980,569	48,721,939	(2) 99.47%	n/a	48,721,939	99.47%

Sources: Lake County Illinois Tax Extension Division.

(1) Collections through August 16, 2018. Second installment of 2017 levy due September 1, 2018.

(2) New Calendar year, received both installments from January to December.

ABOUT LAKE COUNTY

Location

- 448 Square Miles
- Halfway between Chicago and Milwaukee
- Less than 15 miles north from O'Hare International Airport and 40 miles south from General Mitchell International Airport
- Major waterways—Lake Michigan, Fox River, Chain O'Lakes
- Easy access to Chicago on four Metra commuter rail lines and 32 train stations

*Source: Lakecountypartners.com, Source for other statistics: Lake County, IL Convention & Visitors Bureau

Population

- Population (2020 estimate): 714,342
- Third largest county in Illinois

Source: census.gov

Housing

- Housing units (2019): 265,507
- Homeownership rate (2014-2018): 73.4%
- Households (2014-2018): 244,672
- Median value of owner-occupied housing units (2014-2018): \$259,900

Health and Recreation

- 31,000+ acres of forest preserves
- 650+ local parks*
- 30+ golf courses
- 40 miles of Lake Michigan beaches*
- 154 miles of trails for outdoor recreation
- 170 lakes and rivers
- 400 miles of streams
- Ranked #2 in Illinois for physical activity and #4 for access to places to be active and healthy
- 96 distinct locations, such as homes, historic districts, and landmarks, in the National Register of Historic Places.

*Source: Lakecountypartners.com, Source for other statistics: Lake Co., IL Convention & Visitors Bureau

Economics

- Median household income: \$82,613
- Per capita money income: \$42,388
- Unemployment in Lake County: 9.2%* Illinois: 11.3% (not seasonally adjusted)* U.S.: 10.2% (not seasonally adjusted)*
- 30,000+ businesses (11 Fortune 500 companies)
- 89.8% of residents age 25+ have graduated high school, and 43.7% have a bachelor's degree or higher (2012-2016)

* Source: Illinois Department of Employment Security, 2018 Annual Average, Source for other statistics: census.gov

LAKE COUNTY FOREST PRESERVE DISTRICT
Demographic Statistics
Fiscal Year 2011 through 2020

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Lake County, IL:										
Population (1)	706,260	711,155	703,019	706,327	707,461	710,368	709,599	708,719	706,925	714,342
Personal Income (2)	\$39,305,689	\$41,191,114	\$42,780,828	\$46,069,226	\$49,151,975	\$51,291,371	\$53,627,217	n/a	n/a	n/a
Per Capita Personal Income (2)	\$35,828	\$34,980	\$36,470	\$39,306	\$40,549	40,719	42,770	43,702	44,296	45,766
Median Age (3)	36.7	36.8	37.0	37.3	37.5	37.5	37.8	37.8	38.0	38.7
School Enrollment (4)	137,929	137,143	136,127	135,330	134,336	133,433	132,179	130,310	128,786	n/a
Unemployment Rate (5)	9.50%	7.60%	8.30%	5.60%	5.90%	4.70%	3.90%	4.10%	3.50%	8.13%

Sources:

- (1) U.S. Census, Economic Development Intelligence System and Northeastern Illinois Planning Commission, and Lake County Partners.
- (2) Northeastern Planning Commission, Sales & Marketing Management Survey of Buying Power and Bureau of Economic Analysis and Lake County Partners.
- (3) Market Profile prepared by Lake County Partners and Economic Development Intelligence System.
- (4) Lake County Regional Office of Education.
- (5) Illinois Department of Employment Security-December Rate-Not Seasonally Adjusted.

n/a = not available at time of publication

LAKE COUNTY FOREST PRESERVE DISTRICT
Lake County Principal Taxpayers

Taxpayer	Type of Business	2019 Assessed Valuation (In Thousands)	Percentage of Total Taxable Assessed Value
Abbott Laboratories	Pharmaceuticals - Hospital Supplies	\$172,195	0.63%
Gurnee Mills / Gurnee Properties Association	Retail Outlet Mall	54,240	0.20%
AbbVie, Inc.	Biopharmaceutical	50,694	0.19%
LaSalle National Bank / Bank of America	Commercial Real Estate Banking	48,683	0.18%
Discover Properties	Real Estate Brokerage	46,203	0.17%
Chicago Title Land Trust Company	Real Estate Services	42,835	0.16%
American National Bank	Business Banking	37,456	0.14%
Takeda Pharmaceuticals North America Inc.	Pharmaceutical Company	34,155	0.13%
TR Deerfield Office LLC	Real Estate Management Company	33,427	0.12%
Walmart Stores Inc.	Discount Department Store	26,257	0.10%
		\$546,145	2.02%

Sources: Lake County Supervisor of Assessments Non-Farm parcels Exceeding \$999,999 in Assessed Valuation

Lake County Principal Employers

Employers

2019		
Employees	Rank	Percentage of Total County Employment

2010		
Employees	Rank	Percentage of Total County Employment

AbbVie Inc	11,000	1	3.03%			
Abbott Laboratories	9,000	2	2.48%	15,700	2	4.37%
Alight	4,000	3	1.10%			
Discover Financial Svc Ins	2,976	4	0.82%	3,500	6	0.97%
CDW Corporation	1,800	8	0.50%	2,500	9	0.70%
Medline Industries, Inc.	1,600	9	0.44%	2,000	10	0.56%
Pfizer Inc.	1,600	9	0.44%			
Zebra Technologies Corp.	1,500	10	0.25%			
Department of the Navy				25,000	1	6.96%
Hewitt Associates Inc.				6,000	3	1.67%
Motorola				4,000	5	1.11%
HSBC				3,100	7	0.86%
Lake County Government				2,800	8	0.78%
College of Lake County				2,000	10	0.56%
Totals	41,609		11.29%	76,200		21.22%

Source: Lake County Partners

Note: 2019 is the most current available year

LAKE COUNTY FOREST PRESERVE DISTRICT
Miscellaneous Information

Incorporated - November, 1958

Form of Government - Special Purpose Unit of Government

Total Acreage - 31,018

Special use facilities:

Brae Loch Golf Course - 18 hole public golf course

Countryside Prairie and Traditional Golf Course - 36 hole public golf course

ThunderHawk Golf Course and Banquet Facility - 18 hole signature public golf course

Independence Grove Forest Preserve - fishing, boating, picnicking, beer garden, 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

Edward L. Ryerson Conservation Area - environmental education center

LAKE COUNTY FOREST PRESERVE DISTRICT
Schedule of Insurance in Force
January 1, 2021 through December 31, 2021

Coverage	PDRMA		Limits	Coverage	PDRMA		Limits
	Member Deductible	Self-Insured Retention			Member Deductible	Self-Insured Retention	
1. Property				5. Outbreak Expense			\$1,000,000/aggregate policy limit
Property; Buildings and Contents;	\$1,000	\$1,000,000	\$1,000,000,000/occurrence	Outbreak suspension	24 hours	N/A	\$5,000/\$25,000 per day all locations
Auto Physical Damage	\$1,000	\$1,000,000	included	Workplace violence suspension	24 hours	N/A	\$15,000 per day all locations, 5 day max
Builders Risk	\$1,000	\$1,000,000	aggregate for flood	Fungus suspension	24 hours	N/A	\$15,000 per day all locations, 5 day max
Earthquake shock	\$1,000	\$100,000	\$100,000,000/occurrence/annual aggregate				
Course of construction	\$1,000	Included	\$25,000,000	6. Information Security and Privacy Insurance with Electronic Media Liability			
Business interruption	\$1,000	N/A	\$100,000/\$500,000/\$2,500,000	Breach response	none	\$100,000	\$2,000,000/occurrence/annual aggregate
Off premises service interruption	24 hours	N/A	\$25,000,000	Business interruption	8 hours	\$100,000	\$2,000,000/occurrence/annual aggregate
<i>other sub limits apply, refer to policy</i>				Business interruption/system failure	8 hours	\$100,000	\$250,000/occurrence/annual aggregate
Boiler/Machinery property damage	\$1,000	\$9,000	Property damage included	Dependent business loss	8 hours	\$100,000	\$2,000,000/occurrence/annual aggregate
Fidelity /Crime/Surety	\$1,000	\$24,000	\$2,000,000/occurrence	Liability	\$1,000	\$100,000	\$2,000,000/occurrence/annual aggregate
Blanket Bond	\$1,000	\$24,000	\$2,000,000/occurrence	eCrime	\$1,000	\$100,000	\$50,000/occurrence/annual aggregate
Seasonal Employees	\$1,000	\$9,000	\$1,000,000/occurrence	Criminal reward	\$1,000	\$100,000	\$50,000/occurrence/annual aggregate
2. Workers Compensation	n/a	\$500,000	Statutory, \$3,500,000 Employers Liability	7. Deadly Weapon Response			
3. Liability				Liability	\$1,000	\$9,000	\$500,000 per occ./\$2,500,000 annual agg.
General liability	none	\$500,000	\$21,500,000/occurrence	First party property	\$1,000	\$9,000	\$250,0000 per occ., as part of overall limit
Auto liability	none	\$500,000	\$21,500,000/occurrence	Crisis management services	\$1,000	\$9,000	\$250,0000 per occ., as part of overall limit
Employment practices	none	\$500,000	\$21,500,000/occurrence	Counseling, funeral expense	\$1,000	\$9,000	\$250,0000 per occ., as part of overall limit
Public Officials' Liability	none	\$500,000	\$21,500,000/occurrence	AD&D	\$1,000	\$9,000	\$50,000 per person/\$500,0000 annual agg.
Law enforcement liability	none	\$500,000	\$21,500,000/occurrence	8. Volunteer Medical Accident	none	\$5,000	\$5,000 medial expenses
Uninsured/Underinsured motorists	none	\$500,000	\$1,000,000/occurrence	9. Underground Storage Tank	none	N/A	\$10,000 follows IL leaking tank fund
4. Pollution Liability				10. Unemployment Compensation	N/A	N/A	Statutory
Liability - third party	none	\$25,000	\$5,000,000/occurrence				
Liability - first party	\$1,000	\$24,000	\$30,000,0000 3 year aggregate				

Glossary and Acronyms



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 (PTELL)- 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.

Accrual - Relating to or being a method of accounting that recognizes income when earned and expenses when incurred regardless of when cash is received or disbursed.

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.

Balanced Budget - Is a budget in which revenues are equal to expenditures. Thus, neither a budget deficit nor a budget surplus exists (the accounts "balance"). More generally, it is a budget that has no budget deficit, but could possibly have a budget surplus.

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's Executive Director.

Budgeted Staffing - Total work force expressed as Full Time Equivalent (FTE) positions. The FTE is calculated on 1,950 and 2,080 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 - Fees charged 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, grounds, 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 (EAV)- 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 (FY)- 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 previously ran from July 1 through June 30 of the following year up to June 30, 2018. Fiscal Year 2019 was an 18-month transition year. Fiscal Year 2020 and all future years will be a calendar year (January 1 – December 31).

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.

Full Time Equivalent (FTE) – The number of employees on full-time schedules plus the number of employees on part-time schedules converted to a full-time basis. (Example: a part-time employee at 1,000 hours per year divided by a full-time employee at 2,080 hours per year = .48 FTE)

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.

Illinois Municipal Retirement Fund (IMRF)- 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.

Major Funds Reporting - Is only applied to governmental accounting. The three major types of funds found in most local government accounting systems are governmental funds, proprietary funds and fiduciary funds. Governmental funds include general fund, special revenue, capital project, debt service funds, and special assessment funds.

mECO - Which stands for mobile ecologists, is a web application developed in-house for monitoring Natural Resources Department activities and restoration impacts within the preserves. mECO is platform independent, meaning ecologists can access it from desktops, tablets or mobile phones. mECO allows users to create/view/edit and report data in the field, greatly simplifying workflows and procedures. It integrates seamlessly with GIS and other robust reporting tools.

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.

Acronyms

The Annual Budget contains acronyms. This list is to assist the reader of this document in understanding what the acronyms mean.

ADID - Advanced Identification Wetlands

CIP - Capital Improvement Plan

CMAQ – Congestion Mitigation and Air Quality

COVID-19 – 2019 Novel Coronavirus

DSEB – Debt Service Extension Base

EAV - Equalized Assessed Valuation

FFCRA – Families First Coronavirus Response Act

FICA – Federal Insurance Contributions Act

FTE – Full Time Equivalent

GAAP – Generally Accepted Accounting Principles

GFOA – Government Finance Officers Association

GIMS – Green Infrastructure Model & Strategy

GLFER – Great Lakes Fishery and Ecosystem Restoration

GNSS – Global Navigation Satellite System

ICECF – Illinois Clean Energy Community Foundation

IDNR – Illinois Department Natural Resources

IDOT – Illinois Department of Transportation

IEPA – Illinois Environmental Protection Agency

IGA – Intergovernmental Agreement

IMRF – Illinois Municipal Retirement Fund

ISTHA – Illinois State Toll Highway Authority

LAWCON – Land and Water Conservation Fund

LCDOT – Lake County Division of Transportation

LCFPD – Lake County Forest Preserve District

LERRD – Land Easements, Right of way, Relocations, & Disposal areas.

LWCF – Federal Land and Water Conservation Fund

mECO – Mobile Ecologists Data Collection app

MWRD – Metropolitan Water Reclamation District

OSLAD – Open Space Land Acquisition and Development

PDRMA – Park District Risk Management Agency

PPE - Personal Protective Equipment

PTELL - Illinois Property Tax Extension Limitation Law

RAMSAR – The RAMSAR Convention of International Importance especially as Waterfowl Habitat

ROW – Right of Way

RTP – Regional Trails Program

SOGL - Sustain Our Great Lakes

TAP – Transportation Alternatives Program

USACE – United States Army Corps of Engineers