



Lake County
Forest Preserves
Libertyville, Illinois

2024 Proposed Annual Budget



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GLOSSARY & ACRONYMS

Cover photo. A view of the namesake pond at Captain Daniel Wright Woods Forest Preserve in Mettawa, taken at the 2023 Special Park District Forum. About 125 people from the U.S. and Canada attended the forum, hosted by the District, in June 2023. Wright Woods forum participants covered restoration, monitoring wildlife and removal of invasive species to improve our high-quality ecosystem. *Photo taken by Communications & Design Manager Jeanna Martinucci.*

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.”*

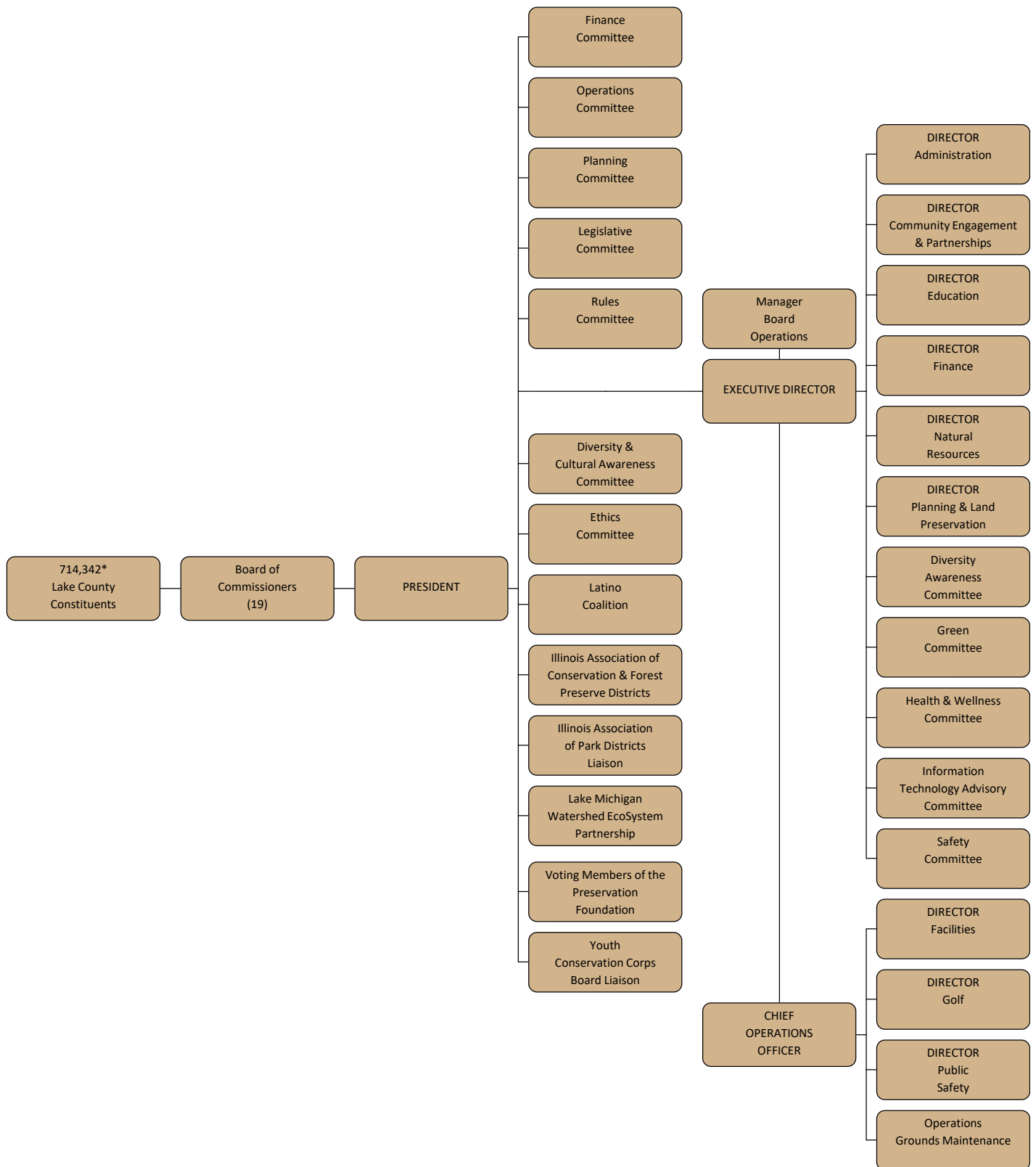
The Lake County Forest Preserve District was created by referendum on November 24, 1958 and is governed by the Downstate Forest Preserve District Act, Illinois Compiled Statutes, Chapter 70. The District is a separate body and political subdivision of the State of Illinois. The District has independent taxing powers and its boundaries are the same as those of Lake County. The District is governed by a 19-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 31,150 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; off leash dog 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 521 full, part time and temporary staff positions supported by thousands of hours of volunteer time annually. The District is organized into 11 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; Facilities; Finance; Golf, Natural Resources; Operations – Grounds Maintenance; Planning & Land Preservation, and Public Safety. Each employee of the District is an important part of our total operation and plays a significant role in providing services to the public throughout Lake County.



*Denotes number of constituents from 2020 Census.

LAKE COUNTY FOREST PRESERVES | Board of Commissioners

December 2022–December 2024



Angelo D. Kyle
President
District 14, Waukegan



Gina Roberts
Treasurer
District 4, Beach Park



Paul Frank
Assistant Treasurer
District 11, Highland Park



John Wasik
Vice President
District 6, Grayslake



Marah Altenberg
District 19, Buffalo Grove



Esiah Campos
District 16, 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



Sandy Hart
District 13, Lake Bluff



Diane Hewitt
District 8, Zion



J. Kevin Hunter
District 5, Ingleside



Sara Frederick Knizhnik
District 18, Vernon Hills



Ann B. Maine
District 3, Lincolnshire



Paras Parekh
District 12, Highland Park



Linda Pedersen
District 1, Antioch



Adam Schlick
District 2, Wauconda



Jessica Vealitzek
District 10, Hawthorn Woods

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Presidential Appointments
December 2022 – December 2024

Eff. 12-13-22; rev. 1-18-23; rev. 2-21-23

OFFICERS AND OFFICIALS

Angelo D. Kyle
PRESIDENT

John Wasik
VICE PRESIDENT

Gina Roberts
TREASURER

Julie Gagnani
SECRETARY

Paul Frank
ASSISTANT TREASURER

Maureen Shelton
ASSISTANT SECRETARY

Steve Neaman
DEPUTY TREASURER

Alex Ty Kovach
EXECUTIVE DIRECTOR

STANDING COMMITTEES

FINANCE COMMITTEE

Gina Roberts, *Chair*
Paul Frank, *Vice Chair*
Michael Danforth
Sandy Hart
Diane Hewitt *eff. 1-18-23*
Sara Knizhnik
Ann B. Maine

PLANNING COMMITTEE

Paras Parekh, *Chair eff. 1-18-23*
Carissa Casbon, *Vice Chair eff. 1-18-23*
Marah Altenberg
Esiah Campos
J. Kevin Hunter
Linda Pedersen
John Wasik

LEGISLATIVE COMMITTEE

Sandy Hart, *Chair eff. 2-21-23*
Gina Roberts, *Vice Chair*
Diane Hewitt
Paras Parekh
Linda Pedersen

RULES COMMITTEE

Paras Parekh, *Chair*
Paul Frank, *Vice Chair*
Mary Ross Cunningham
J. Kevin Hunter
Sara Knizhnik
Ann B. Maine
Gina Roberts

OPERATIONS COMMITTEE

Jessica Vealitzek, *Chair*
Mary Ross Cunningham, *Vice Chair*
Jennifer Clark
Michael Danforth
Sara Knizhnik
Adam Schlick
John Wasik

SPECIAL COMMITTEES

DIVERSITY & CULTURAL AWARENESS COMMITTEE

Mary Ross Cunningham, *Chair*
Marah Altenberg, *Vice Chair*
Carissa Casbon
Gina Roberts
Esiah Campos

ETHICS COMMITTEE

Jennifer Clark, *Chair*
Paul Frank, *Vice Chair*
Linda Pedersen
Gina Roberts
Michael Danforth

OUTSIDE BOARD MEMBERS AND LIAISONS

ILLINOIS ASSOCIATION OF PARK DISTRICTS

Jennifer Clark, *Liaison*

LAKE MICHIGAN WATERSHED ECOSYSTEM PARTNERSHIP

Paul Frank, *Representative*

LATINO COALITION

Esiah Campos, *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
Paul Frank
J. Kevin Hunter
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 E. Norton
Burke, Warren, MacKay & Serritella

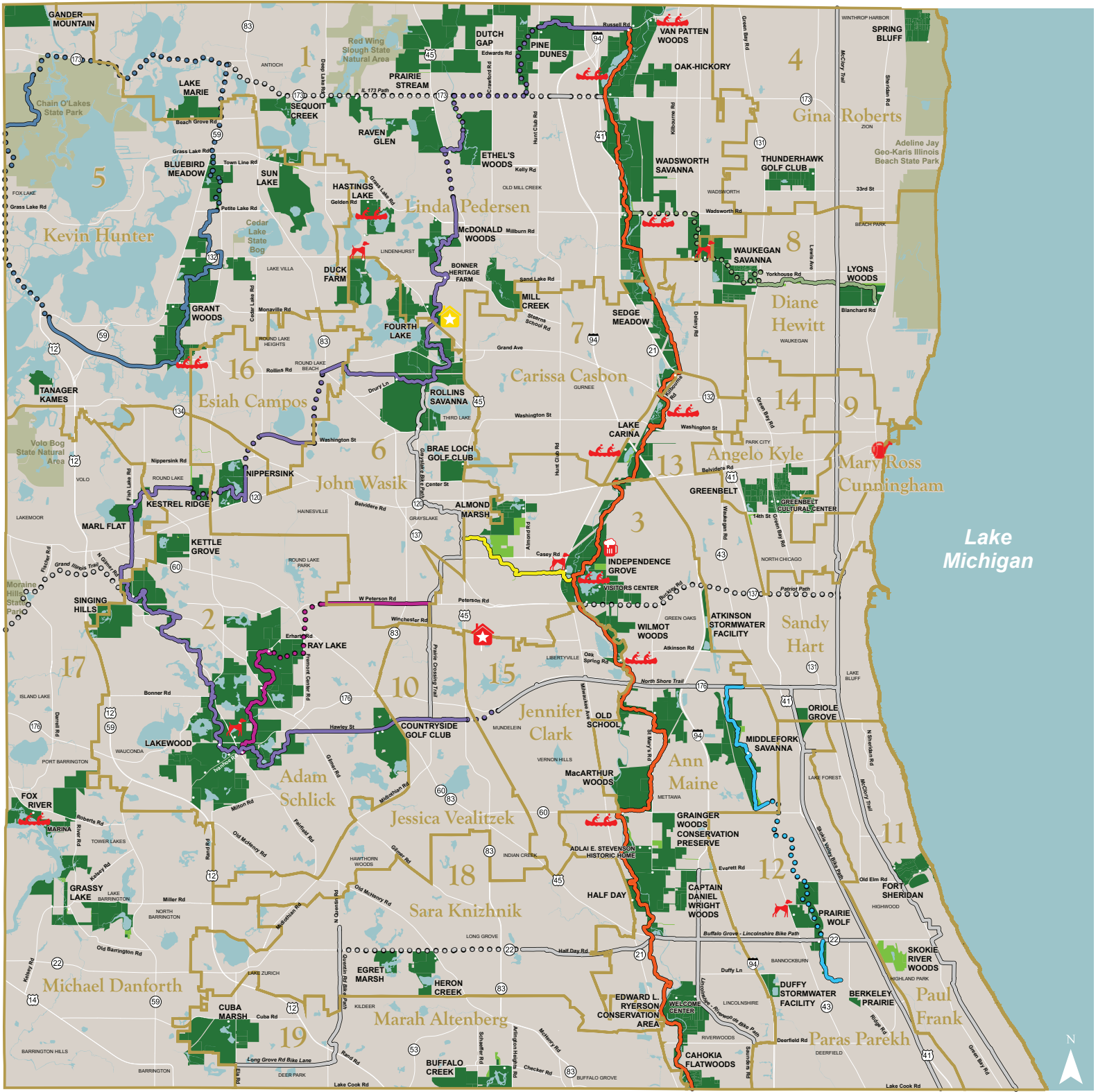
OUTSIDE ETHICS ADVISOR

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

Eff. 12-13-22; rev. 1-18-23; rev. 2-21-23

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.



FOREST PRESERVES Entrance/Parking	DES PLAINES RIVER TRAIL	FORT HILL TRAIL	DPRT TO LYONS WOODS	BEER GARDEN
FOREST PRESERVES EASEMENTS	MILLENNIUM TRAIL	CHAIN O'LAKES BIKE PATH	OTHER REGIONAL TRAILS	CANOE LAUNCH
STATE LAND Illinois Dept. of Natural Resources	CASEY TRAIL	MIDDLEFORK GREENWAY	GENERAL OFFICES & DUNN MUSEUM	COMMUNITY GARDEN
			OPERATIONS & PUBLIC SAFETY FACILITY	OFF-LEASH DOG AREA

8 August 2023

Lake County Forest Preserves

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

For hours, visit our website.

OPERATIONS AND PUBLIC SAFETY

19808 West Grand Avenue
Lake Villa, Illinois 60046

847-367-6640 tel (Operations)
847-968-3404 tel (Public Safety)
847-245-3735 fax

For hours, visit our website.

LCFPD.org

911 emergency
847-549-5200 nonemergency
public safety issues



GREENBELT CULTURAL CENTER

1215 Green Bay Road
North Chicago, Illinois 60064

847-968-3477 Banquets, Meetings
Greenbelt@LCFPD.org
GreenbeltCulturalCenter.org

Office Hours

By appointment only.

INDEPENDENCE GROVE

16400 West Buckley Road
Libertyville, Illinois 60048

847-968-3499 Main
IndependenceGrove@LCFPD.org
IndependenceGrove.org

847-247-1111 Banquets, Meetings
Info@eventsig.com
EventsAtIndependenceGrove.com

Visitors Center

For hours, visit our website.

Beer Garden, Marina and Café

For seasonal hours and fees,
visit our website.

Parking Fee

Lake County residents FREE.

Vehicle window stickers allow entry
without having to verify Lake County
residency. Fee is \$5, available at the
Visitors Center.

Nonresidents

\$6 per car Monday–Thursday

\$12 per car Friday–Sunday and holidays

FOX RIVER MARINA

28500 West Roberts Road
Port Barrington, Illinois 60010

847-381-0669
FoxRiverMarina.org

Boat Launch and Marina

For hours and fees, visit our website.



BESS BOWER DUNN MUSEUM

1899 West Winchester Road
Libertyville, Illinois 60048

847-968-3400
Dunn@LCFPD.org
DunnMuseum.org

Gallery and Gift Shop

For hours, visit our website.

General Admission

\$6 adults/\$10 nonresidents
\$3 seniors, youth/\$6 nonresidents
Free, children ages 3 and under

Discount Tuesdays

Half off admission on Tuesdays and
up to four free youth per adult.

First and Third Thursdays

On the first and third Thursdays of every
month, enjoy free programs and admission
from 5–8 pm.

Sponsored by: 

RYERSON CONSERVATION AREA

21950 North Riverwoods Road
Riverwoods, Illinois 60015

847-968-3320
LCFPD.org/ryerson

Welcome Center

For hours, visit our website.



COUNTRYSIDE GOLF CLUB

Prairie and Traditional Courses

20800 West Hawley Street
Mundelein, Illinois 60060

847-968-3466 Tee Times
847-489-1931 Golf Outings
CountrysideGolfClub.org

BRAE LOCH GOLF CLUB

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

847-968-3444 Tee Times
847-489-1931 Golf Outings
BraeLochGolfClub.org

THUNDERHAWK GOLF CLUB

A Robert Trent Jones Jr.
championship golf course.

39700 North Lewis Avenue
Beach Park, Illinois 60099

847-968-3450 Banquets, Meetings
ThunderHawkEvents@LCFPD.org

847-968-4295 Tee Times
847-489-1931 Golf Outings
ThunderHawkGolfClub.org

Golf Gift Cards

To purchase golf gift cards,
visit LCFPD.org/give-golf.

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

<p><i>100-year</i> Vision FOR LAKE COUNTY</p>	<p>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.</p>
<p>LEADERSHIP</p> <p>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.</p>	<p>PEOPLE</p> <p>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.</p>
	<p>CONSERVATION</p> <p>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.</p> 

Road Map to 2025

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

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

Road Map to 2025: Progress Report



Objective

Steward Healthy Landscapes

Protect and restore ecological habitats and services.



● 60% Complete

Example: K YUJa to prevent the extinction of native plants and animals and to ensure land functions at its highest ecological level. Cleaning the air, purifying groundwater, improving soil, plant pollination—we help nature provide these and countless other benefits that sustain the quality of life we enjoy in Lake County.

→ Project: We are collaborating with the U.S. Army Corps of Engineers on a multi-year \$15 million wetland restoration project at Dutch Gap Forest Preserve (Antioch). The Army Corps will coordinate the work, with our input, restoring 748 acres to its natural state, improving water quality and alleviating flooding while making the preserve accessible to the public.

Why it's important: The property is currently in agriculture. Once restored to prairie, the land will provide critical wildlife habitat. Trail construction will allow visitors to enjoy the preserve that is not accessible at this time.

Biggest benefits: Habitat improvement, increased water infiltration, flood reduction and improved water quality. Restoring land provides a place for native plants and wildlife—and a place for people to enjoy the physical, mental and emotional benefits of being in nature.

Objective

Strengthen Connections

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



● 75% Complete

Example: We aim to strengthen connections with every Lake County resident because it takes all of us, working together, to create healthy landscapes. This includes partnerships with nonprofits, units of local government, businesses, and individuals.

→ Project: European buckthorn (*Rhamnus cathartica*) spreads quickly, creating dense thickets that overwhelm natural areas. We continue our Buckthorn Eradication Pilot Project to clear the pesky plant from Middlefork Savanna Forest Preserve (Lake Forest) and neighboring lands by encouraging 700 public and private landowners to participate.

Why it's important: Growing up to 25 feet tall, buckthorn is an invasive shrub or tree that harms soil, native plants and wildlife. It accounts for 52.2% of trees in Lake County. When buckthorn is removed, native plants can return.

Biggest benefits: The Chicago Bears, City of Lake Forest, Chicago Region Trees Initiative, Lake Forest Open Lands Association and countless landowners are partners helping educate and inspire all property owners to remove buckthorn. Once a resident has removed it from their property, they can request a "Buckthorn-Free" garden flag, helping achieve cultural change around the bully of the forest.

Objective

Ensure Financial Stability

Build a clear economic pathway for long-term capacity.

● 50% Complete

Example: As one of the top conservation agencies in the country, ensuring financial stability means careful stewardship of every dollar. We maintain sound reserves, long-term replacement funds, moderate debt and a AAA bond rating. We project 10 years into the future in our operating and capital budgets, enabling us to react quickly to fiscal challenges.

→ **Project:** Long-term planning helps maximize resources, minimize waste and secure additional funding. Since adding a grants specialist in March 2022, we have submitted 32 grant requests; 67% have been awarded. With \$5.3 million raised, 2022 was the most successful fundraising year since the Preservation Foundation was established in 2007.

Why it's important: Grant funding makes our dollars go further. Recent grant-funded projects include:

- Two grants to re-treat or clear invasive species across 230 acres at Greenbelt Forest Preserve (North Chicago).
- A grant to test and treat Blanding's turtles (*Emydoidea blandingii*) for a potentially devastating new threat, a fungus known as *Emydomyces testavorans*.
- A grant to improve the HVAC system in the Dunn Museum Collections Care and Storage Facility.

Biggest benefits: Less than 2% of the average property tax bill goes to support the Forest Preserves. Grants and donations allow us to do more.

Objective

Sustain Organizational Excellence

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

● 70% Complete

Example: Countywide surveys show that residents value their forest preserves as clean, safe and popular places to relax and enjoy nature. The positive results are rooted in a deep commitment to Sustaining Organizational Excellence. This begins with our most valuable resource—our skilled, professional employees—and continues with efforts to ensure our staff reflects the diverse population we serve. It calls for a forward-thinking approach to investing in new sites or rethinking use of well-loved preserves.

→ **Project:** The new Education Center at Ryerson Woods (Riverwoods) aims to achieve net-zero energy. The 3,400-square-foot building has two indoor classrooms, an outdoor screened classroom and exhibits to educate about its many sustainability strategies.

Why it's important: We want to raise the bar and set the example for sustainability in our built infrastructure. Our goal is for new and retrofitted facilities to be models of long-lasting, energy-efficient design.

Biggest benefits: We are running out of time to ensure a habitable planet for future generations. Achieving net-zero energy in our new buildings is important for the future of the Forest Preserves and Lake County.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Lake County Forest Preserve District
Illinois**

For the Fiscal Year Beginning

January 01, 2023

Christopher P. Morrell

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 2024 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 ten-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 2024 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, public access, education 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 14, 2023; it is a balanced budget with expenditures not exceeding revenue except where planned use of fund balances will occur, such as for capital projects or reduction of fund balances in accordance with the District's fund balance policies.

The 2024 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 \$66,825,199, which is a decrease of \$23,663,503 (26.2%) from the previous year's modified budget. The decrease is due to a reduction in capital expenditures. Operating expenses, excluding debt service, are up by 2.47% (\$944,350) from last year to \$39,161,880. Increases in salaries and benefits and commodities account for most of the percentage increase. Debt service expenditures are up \$16,870 or 0.1% this year. Capital expenditures are down 81.5% or \$24.6 million from last year's modified budget.

The Ten-Year Capital Improvement Plan (CIP) is a key planning tool for the Board and staff. The CIP for 2024 was approved by the Board on June 14, 2023 and is included in this budget. The 2024 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 receiving new funding 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 in 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 two years, as follows: 1) Steward Healthy Landscapes; 2) Strengthen Connections; 3) Ensure Financial Stability; and 4) Sustain Organizational Excellence. An update on the progress for the objectives can be found in the District Profile Section of the budget book.

BUDGET OVERVIEW AND HIGHLIGHTS

The proposed operating budget provides for programs and services that further the District's mission and strategic plan and allows it to address ongoing operating needs. It also proposes funding for a referendum for land acquisition and development bonds. The budget includes additions to operating programs, a limited number of personnel and additions in equipment. The budget proposes an increase in the tax levy at a rate less than inflation and that does not max out the levy as allowed under PTELL rules. The operating levy, combined with a nearly flat debt service levy, will produce an increase of 2.8% in the overall tax levy. This

is below the current rate of inflation of 3.7% at the end of August 2023. 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 attain the highest possible bond rating an agency can receive.
- The total 2024 budget for the Forest Preserve District is \$66,825,199. The Operating Budget is \$39,161,880 (59%), Debt Service is \$22,061,610 (33%) and the Capital Budget is \$5,601,709 (8%).
- Total budgeted property tax revenue is \$50,979,600, an increase of \$1,377,400 (2.8%) from the 2023 budget of \$49,602,200. The 2023 property tax levy is estimated to be \$9,361,839 (15.5%) below the 2009 levy. Taken cumulatively over the same period the amount of property taxes not levied is \$142,677,063.
- The debt service property tax budget is going up by \$16,870 (0.1%). The current debt service schedule will remain relatively flat through 2027, increase in 2028 by \$379,775 and then fall by \$11,394,118 in 2029. The last scheduled payment will take place in 2035. The District is planning a referendum for land acquisition and development bonds in the fall of 2024 of between \$155 million and \$255 million. The final amount is yet to be determined, and the Board must approve the referendum question, including the dollar amount, before the question can be placed on the ballot.
- Comparing the 2023 and 2024 Operating Budgets, the overall operating expenditures (excluding debt service) are up by \$944,350 (2.47%). Salaries and benefits, which included a 3.5% merit increase and a proposed 2.46 Full-time equivalent (FTE) position additions, will be up by \$1,304,563 or 5.2% from last year. The increase above the merit and position increase is due to a compensation study adjustment during 2023 and an increase in the minimum wage for temporary employees. This has been offset by a nearly flat adjustment to the health and dental insurance budget and reduced retirement costs. Pension contribution rates for the District fell slightly from last year. IMRF rates fell from 7.94% to 7.57% (-4.7%) for regular employees while the Sheriff's Law Enforcement Pension (SLEP) rate fell from 12.01% to 11.50% (-4.2%) for the District's ranger police officers. Commodities are budgeted to increase by 3.4% with the largest increases in gasoline and operating supplies. These increases were offset by reductions in furniture and equipment, computer hardware purchases and supplies associated with the District hosting the 2023 Special Park District Forum. Inflation during late 2022 and early 2023 drove costs up in a number of line items in the budget. Contractuals are going down by 5% or \$475,120. This is due to Natural Resources projects that were funded by donations in 2023, reductions in farmland management costs, consulting, insect management and Special Park District Forum expenditures.
- Operating revenues for 2024 are budgeted at \$65,146,714 compared to \$71,707,589 in 2023. This is a decrease of \$6,560,875 or -9.1% over last year. The large decrease is mostly attributable to the grants and donations category. Grants and donations are down by \$8,969,745 because of several large grants and donations budgeted for 2023 related to capital projects and restoration activities. During 2023 grants and donations for the Ryerson education building, Stevenson house, Lake Plain Partnership, Grant Woods restoration, Dunn Museum and other projects amounted to \$8,881,384. Also declining, by \$150,000, is the budget for concessionaire revenue for Independence Grove Forest Preserve (IG). The District is hiring a new concessionaire at IG and is anticipating that it will take time to build the business; therefore, anticipated revenue is expected to decline. During 2024 the District is planning to restore acreage that is currently in farming and expects revenue from farming accounted in the Land and Building Rentals category to decline by \$54,000. The Preservation Foundation of the Lake County Forest

Preserves will host the summer concert series at IG for the next three years to raise funds for the endowment campaign and to raise awareness of what they do for the District. This will reduce programs and admission revenues by \$47,000. Offsetting these declines are increases for replacement tax revenues, up by \$200,000 and golf course revenues up by \$492,500. Replacement tax revenues are anticipated to be \$2.8 million for 2023; however, the State of Illinois is forecasting that they will decline by 5% during 2024. The 2023 budget was \$1.8 million, and the District is budgeting \$2 million for 2024 to be conservative. Golf course revenues have continued to remain at higher levels, an impact of the pandemic. These revenues are expected to remain high along with a small increase in fees that were approved earlier this year. Investment income is also anticipated to increase next year due to the increases in the Federal Reserve interest rate. Revenues are expected to increase by \$397,100 over what was budgeted in 2023. At the time of the 2023 budget development, interest rates were very low and inflation had not yet started to rise. The amount of revenue budgeted for 2024 is lower than what is anticipated in 2023. As mentioned above, the budgeted property tax levy is increasing by \$1,377,400 or 2.8%.

- New program requests from the departments totaled \$2.9 million this year net of offsetting revenues. This budget contains \$1,004,882 of those requests. The additions were a combination of personnel additions or changes, operating activities, equipment or capital. The proposed additions to personnel include 2.46 FTE's in three departments. These proposed additions when combined with staffing changes made during 2023 will increase the overall FTE count by 2.41 to 277.75. This FTE is still 26.89 or 9% below the staffing level of the District in 2009. Operating activities include funding for referendum educational materials, celebration of the 17-year cicada emergence, appraisal of the Dunn Museum collection, additional security for the concerts at IG, programming for Afrofest and a Latino cultural event, mental health services for employees, State-mandated body cameras for the District's Ranger Police along with vehicle cameras, tub grinding services for stockpiled logs and automated electric range ball and mowing equipment for golf. The change mentioned above for the summer concert series was also included in this group. Equipment additions include computer equipment for education and grounds staff and equipment replacement items for golf, operations and natural resources. Additional information on these equipment items can be found at the end of the Capital Improvement Plan (CIP) section of the budget. The capital items include replacement of a parking lot at Countryside Golf Course and a modification to the CIP for additional funding for habitat restoration.

GENERAL BUDGET COMMENTS AND LONG-TERM CONCERNS:

- Inflation for the end of 2022 and the first half of 2023 was higher than at any other time in the past 30 years. The impact of this has been felt in the current year and has influenced the preparation of the 2024 budget. Current economic data indicates inflation has slowed; however, it is still at 3.7% at the end of August 2023. Staff will continue to monitor the impact of inflation on the District's operating budget and will plan as necessary to maintain our financial wellbeing.
- Assessed property values for the 2023 levy, before they are finalized by the Board of Review, are available for all townships except for two, Lake Villa and Shields, at the time of publication. Based on the township data we have, and before review and equalization, the assessed value has increased by 8.17%. This is the largest increase since 2016 when values increased by 6.2%. The Equalized Assessed Value (EAV) grew by 1.2% in 2021 and by 4.6% in 2022. The EAV for the past several years has been running at about 92.5% of the assessed valuation; that would make the current year's EAV increase about 7.91% over last year. To be conservative we are using an EAV increase of 7.5% to estimate the tax rates for this year. The final EAVs should be available in March or April 2024. The District is estimating a 2% increase for 2025 and thereafter in the ten-year projections. 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. 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 2024 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 next six fiscal years also show balanced budgets and continuation of a firm financial footing.
- The reductions in the county-wide EAV between 2008 and 2014 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; investigate 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 eliminate or change programs that are contrary to our mission and strategic directions.
- Years ago, the Board of Commissioners created 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 these goals in the coming years with this proposed budget.
- In 2019 the State of Illinois changed its minimum wage law. The law increases 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 two 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 inflation 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 2024 to provide additional savings in maintenance, operations, capital improvements, utility costs and security costs.
- In 2014, the District completed a long-range strategic planning process. This process resulted in a 100-year vision and five strategic directions, which serve to focus the District's 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; and 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 toward our vision. A progress report on these objectives can be found in the District Profile section of the budget.

- In 2020, the Preservation Foundation of the Lake County Forest Preserves launched a fundraising campaign to raise \$20 million for a permanent endowment to support the long-term care and management of District land after it has been restored to ecological health and function. 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.

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 by 2.41, to 277.75. As mentioned above there are three proposed changes, including: the addition of an Accountant (1.00 FTE) in the Finance department, the addition of a Community Engagement Specialist (1 FTE) in the Community Engagement and Partnerships department and a Land Preservation Assistant (0.46 FTE) temporary one-year position in the Planning and Land Preservation department. During 2023 there was a reduction that was approved by the Board that brought the FTE count down by .05. That change, combined with the proposed new positions, nets out to an additional 2.41 FTE.

The District has continued to expand its land holdings and has opened up several preserves for public access since 2009. During this period, FTE positions have been reduced by 9% or by 26.89 FTEs.

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 expenditures. Budgeted fund balances are greater than target balances in all cases.

PROPERTY TAX

The District's property tax levy is less than 2% of the total property tax levy for taxpayers in Lake County. That's less than two cents for every dollar collected. The District's estimated property tax rate for the 2023 levy (payable in 2024) is \$0.164702, which is a decrease from the 2022 tax rate of \$0.173233 including the Recapture rate of .008531. Of the total 2023 tax rate, \$0.092738 is for the six operating funds of the District and subject to PTELL rules. This is below the estimated maximum PTELL tax rate of \$0.093099. The debt service tax levy rate is expected to be \$0.071964. The overall tax rate, excluding the Recapture rate, is

estimated to decrease by 4.4%, while the overall dollar amount of the levy, excluding the Recapture tax, is projected to increase by 2.8%.

This levy is \$10.7 million dollars below the District's total tax levy in 2009. A home valued at \$250,000 in 2009 would have seen a tax bill of \$153.89. If take you that \$250,000 value and increase or decrease it by the average EAV change over the same period since 2009, the estimated tax bill for this year would be \$129.47. This would be an increase of \$3.52 from last year's bill.

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, infrastructure assessments and capital improvement discussions will help us meet the future challenges facing the District. The proposed budget addresses several strategic goals, as well as operating, safety and security needs. We will continue to preserve lands, restore Lake County's native habitats, provide 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 staff. 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 Beth Frederick, Deputy Finance Director, and Maureen Shelton, Executive Administrative 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, 2022 through June 30, 2023.)

LEADERSHIP

The Lake County Forest Preserves hosted the Special Park District Forum June 19-23, 2023. With an event theme, *Charting the Waters*, which emphasized the importance of both reconnecting with people and connecting with the land after these challenging years in a pandemic. Program tracks, reflected this unique moment in time, challenges agencies like ours, overcame to remain operational and the local community support during a global crisis. The Forum also highlighted key priority conservation, education and recreation projects that focus on water resources—a key objective in our Road Map to 2025.



Crain's Chicago Business recognized Executive Director Ty Kovach among its 2023 Notable Leaders in Sustainability, acknowledging the Forest Preserves' strong commitment to sustainability in all aspects of our work. In honoring the agency and Executive Director Kovach's leadership, the newspaper pointed to recent accomplishments: the planning and construction of four net-zero-energy buildings, reducing mowed turf across multiple preserves, transitioning to hybrid passenger vehicles, introducing electric light-duty maintenance vehicles, restoration of hundreds of acres across multiple preserves, and raising \$4.6 million toward the \$20 million goal for a new endowment to benefit the Forest Preserves in perpetuity.

The Communications & Design Division earned two national awards for the design and content of *Horizons*, the District's free quarterly magazine. APEX, the Annual Awards for Publication Excellence Competition, designated a Grand Award—the top honor—for the fall 2022 issue of *Horizons* in the "newsletters" category. An Award of Excellence was granted in recognition of a feature story, "Growing Through Change: Preparing for the Future Climate" in the spring-summer 2022 issue of *Horizons*. This was entered in the "environment—climate change/eco-friendly" category.

The Preservation Foundation Board of Directors nominated three new members to serve three-year terms, expanding the Board of Directors from fifteen to eighteen members.

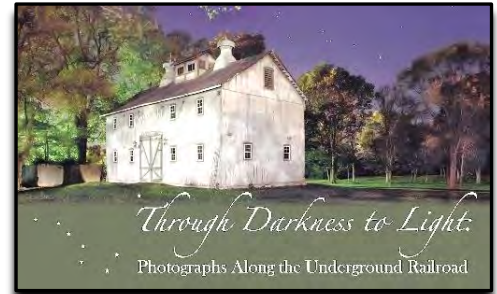
Director of Education, Nan Buckardt, was inducted into the Illinois Conservation Foundation's Illinois Outdoor Hall of Fame for her "exemplary service and commitment to improving efforts and outdoor recreation opportunities in Illinois".

Dunn Museum curator, Diana Dretske was honored as a *Lake County Woman Storyteller* by the Lake County Women's Coalition.

Prior to his retirement, Chief Operations Officer Mike Tully received the Lifetime Professional Award from the National Association of County Park and Recreation Officials (NACPRO) for “creating a culture of excellence in public safety and amenities in the Lake County Forest Preserve District over more than 30 years of service.”

The District received the Government Finance Officers Association Distinguished Budget Presentation Award for the Annual Budget Fiscal Year 2023.

In February 2023, the Dunn Museum featured the temporary exhibit *Through Darkness to Light: Photographs Along the Underground Railroad*. Nearly 2,800 visitors viewed the exhibit and an additional 450 attended related programming.



Across all divisions within the golf operations, our staff are well equipped to lead our courses for the future seasons. Our leaders stay up to date on the trends in golf course operations, including: pro shop and event management, maintenance practices on the course and technology that allows us to be more efficient. Golf has continued the upward trend fueled in part by the post-COVID 19 outdoor recreation trend. In addition, our staff, along with our partners at College of Lake County (CLC) continued to take steps to increase the capabilities of the newly renovated Brae Loch clubhouse to better serve the golfers. We anticipate that the CLC / Brae Loch project will be completed in the late fall of 2023 with students and faculty on site. A spring 2024 grand opening to the general public is just around the corner.



The District hosted a group of construction professionals at the new Ryerson Woods Education Center as part of their training to become certified Passive House Institute US (PHIUS) verifiers. The participants studied the building, in its early construction phase, to learn how to assess on-site inspections using PHIUS certification requirements.

The Chiwaukee Prairie – Illinois Beach Lakeplain Partnership (Partners), through the Preservation Foundation of the Lake County Forest Preserves, was awarded a \$250,000 grant from the Sustain Our Great Lakes Grant Program to continue the control of a suite of 18 priority invasive plant species across approximately 350 populations throughout the Chiwaukee Prairie – Illinois Beach Lake Plain. In addition, the Partners were awarded a \$75,000 grant from a private foundation and \$45,000 from the Illinois Department of Natural Resources Coastal Management Program to support additional habitat restoration, the continued health assessment of the state-endangered Blanding’s turtle and to complete Phase I of a Sustainability and Conservation Plan Feasibility Study. The completed feasibility study recommended that the Lake Plain Partnership work to; 1) identify and secure designated capacity to advance stronger collaboration; 2) undertake a process to establish a common regional identity and; 3) develop a collaborative action plan and prioritization methods to secure early successes. To that end, the Partners, with support from the Preservation Foundation, have applied for grants from the Network for Landscape Conservation’s Catalyst Fund, the Fund for Lake Michigan, and the Daybreak Fund to support

this work. 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 Fossland Park and Hosah Prairie.

The Chicago Wilderness Alliance (CWA) Post-Congress Field Trips – Exploring the Region highlighted the Lakeplain Partnership. Seen as an exemplary partnership in the region, members and partners of the Chicago Wilderness Alliance attended a presentation by natural resources staff describing the history and projects the Partnership has undertaken on the Ramsar site.

The partners of the CWA are working together to dramatically increase the acres of protected land that are actively managed to 234,000 acres – an increase of more than 36%. The Director of Natural Resources, Pati Vitt, serves as the Lead for the Managing Healthy Landscapes Goal Team. Protecting and restoring ecosystems is an important part of regional conservation effort, but that alone is not enough. To maximize biodiversity and climate resilience, these landscapes must be actively maintained for their health, vitality, and their ability to withstand expected and unexpected changes to our climate.

ORGANIZATIONAL SUSTAINABILITY

Technology has been updated throughout the District: the implementation of Microsoft 365 with multi-factor authentication, extensions of the availability of Wi-Fi to all District public facilities, implementation of additional cybersecurity initiatives, and centralization of database systems.

The Communications & Design Division ran a successful advertising campaign with the theme “Nature as Your Backdrop” to promote facility rentals at Greenbelt Cultural Center, North Chicago and the Lodge at ThunderHawk Golf Club, Beach Park. Promotion was featured in *Horizons* magazine, Google, the *Daily Herald*, Facebook and Instagram. New roadside banners, posters and postcards were designed and displayed. The digital portion of the campaign received nearly 200,000 impressions and more than 10,000 clicks to the District’s website.

The Endowment Campaign, which is still in the quiet phase, is nearing 25% of its \$20 million goal. A total of 421 donors have contributed to the campaign to date, providing a permanent source of funding for the long-term care and management of the District’s highest quality natural areas.

Donations to the Preservation Foundation Annual Fund exceeded \$211,000 in fiscal year 2022, exceeding the prior year performance. The Annual Fund provides a flexible source of immediate funding to meet urgent District needs, pilot new initiatives, or leverage other grants and donations to support District priorities.

As the Independence Grove Beer Garden continued to stay busy, the golf staff was able to assist on several different fronts, including inventory management and assistance with staffing levels as we moved through the summer season.



The District acquired its first three fully electric vehicles and installed Level 2 chargers for them. These work vans are used by the trades crews that are based at the Operations and Public Safety Facility and work at the various buildings and sites throughout the District.



The District building inventory currently includes 120 buildings, totaling approximately 517,433 square feet. During the winter of 2022-23, eight (8) buildings with a total area of 38,373 square feet were removed. Since 2009, 192 buildings totaling approximately 524,846 square feet (12.04 acres) have been removed, allowing staff to focus on the care for and maintenance of the buildings that continue to serve a purpose.

Upon completion of a detailed Request for Proposal process with an interdepartmental selection committee, Business Development negotiated and wrote a new license agreement for concession and event services at Independence Grove Forest Preserve that has been awarded to Catering with Relish DBA Relish Catering Kitchen. Under terms of the new license, the District has secured an agreement that will provide not only an on-going financial benefit, but public/private cooperation that will preserve public access while continuing to expand offerings.

The Lake County Forest Preserves will work with the U.S. Army Corp of Engineers' Chicago District to restore native habitats and improve ecosystem services at Raven Glen Forest Preserve, part of the efforts to mitigate flooding in the Upper Des Plaines River Watershed. Senator Dick Durbin announced \$11 million in funding in the Fiscal Year 2023 Omnibus appropriations bill. This funding will restore Pollack Lake and re-meander Hastings Creek and the associated wetlands to mitigate flooding, provide habitat for federal and state listed plant and animal species, restore ecological connections to surrounding natural lands, improve water quality and enhance recreational opportunities.

Natural resources staff has worked closely with the District's grants specialist to apply for grant opportunities that support habitat restoration at Greenbelt Forest Preserve. To date, three grant-funded projects have been awarded 1. *Improving Forest Health in Greenbelt Forest Preserve* (\$23,100-Morton Arboretum); 2. *Floral Resources for Early Season Pollinators* (\$10,000-Openlands); 3. *Increasing Habitat Connectivity and Protecting Rare Species at Greenbelt Forest Preserve through Expanded Invasive Woody Species Control* (\$200,000-USFWS). Together, these projects will address on-going management needs throughout Greenbelt, including supporting early season pollinators and queen bumblebees, initial clearing of acres (90) that are predominantly common buckthorn, and protecting high quality habitats such as remnant oak savanna.



In October 2022 the Legislative Committee approved efforts to seek legislation that would provide the District with authority to transfer 4.7 acres at Fort Sheridan Forest Preserve to the United States Department of Veteran's Affairs (VA) for the purpose of expanding the Fort Sheridan National Cemetery. In June 2023 Illinois House Bill 1635 was signed into law authorizing the land transfer. When the conveyance of the parcel occurs, the VA will release the District from its obligation to perpetually maintain the cemetery, decreasing the District's operational costs.

A three-year enterprise agreement with Environmental Systems Research Institute (Esri). This will transform the District's Geographical Information System (GIS) into a sustainable, scalable system that will provide desktop, server, online and application licensing for over 100 additional staff across all departments, District contractors, technicians and volunteers. Under the new agreement, users will be able to easily view and edit District data and track their location for land management projects.

CONSERVATION

Conserving the plants and animals of Lake County is a priority for the District. This requires the District to protect and restore our natural habitats and the ecosystems services they provide, including carbon sequestration, pollination, and clean water. Our work conserving and managing our healthy habitats helps us meet the Objectives the District's 100-year vision.



In early 2023, we cleared woody brush from 20 acres of critical habitat, to maintain the federally threatened eastern prairie fringed orchid. Forty flowering plants were observed at that site later in 2023. This species is found in a few special places in Lake County and Natural Resources staff actively monitors each location to determine how many flowering plants bloom each year. 30% of those flowers are pollinated by hand to ensure adequate seed set and to improve the genetic diversity of these small populations. We received funding from the Illinois Orchid Society to reintroduce lady's slippers orchids to preserves where they once occurred. It takes several years to collect seeds and propagate these species, and we received seedlings of both white and small yellow lady's slipper orchids in the spring of 2023. A total of 125 white and 75 small yellow lady's slippers were planted at four select preserves in early May. Drought conditions proved a challenge and some plant installations needed supplemental watering. At some sites ground water seepage in fen habitat has provided ideal conditions leading to better establishment.

Natural resources staff have successfully translocated two of Lake County's rarest plant species - ginseng and goldenseal – into appropriate new habitat at three preserves, safeguarding these species. Plants of differing genotypes were planted in experimental plots to ensure cross pollinating and increase genetic diversity and population viability. Additional plots and species are planned with our partners from the Chicago Botanic Garden. Staff recently located Illinois' largest population of a rare sedge (*Carex limosa*); only two populations of this species are known state-wide and are found in less than one acre of habitat. Staff is working with Illinois Natural History Survey to add this species to the Illinois Endangered Species Protection Board listing.

Monitoring, recovery, and reintroduction efforts have continued for the state-endangered Blanding's turtle at Spring Bluff and Pine Dunes Forest Preserves despite the discovery of the fungal pathogen *Emydomyces* in 2022. The District, with financial assistance from the Preservation Foundation (\$6,512), the Lake County Community Foundation (\$5,000) and the Illinois Department of Natural Resource's

Coastal Management Program (\$26,225) began a *Emydomyces* surveillance and treatment program. Since this program began, over 145 individual turtles and 36 water samples have been tested for *Emydomyces* by the University of Illinois Wildlife Epidemiology Laboratory and no new positive turtles have been discovered. We are currently testing treatment options on our captive turtles. These include combinations of UV light treatment, increased salinity, and the use of the antifungal drug Terbinafine via three different delivery methods (nebulization, slow-release implant and soaking in solution). Data is still being collected as to the efficacy of treatment but, to date, one (1) turtle has been treated, monitored, repeatedly tested, and cleared for release.

Within the Spring Bluff – Chiwaukee Prairie (SBCP) portion of the Lake Plain, 237 individual Blanding’s turtles were encountered in the wild within the last year. The current population is estimated at 793 individuals, including 143 adults, and is nearly five (5) times the estimate in 2010 when the recovery program formally began. Population viability analysis suggests that recovery efforts are continuing to work at SBCP despite a pause in head-starting activities and the discovery of *Emydomyces*. At Pine Dunes, only 35 2-year-old head-starts and eight (8) hatchlings were directly released this past year. Since the reintroduction began, a total of 183 Blanding’s turtles have been released. This population continues to be monitored with 92 unique individuals encountered in the past year, (53 via radiotelemetry and 39 via baited hoop traps). Early results are promising but this population will continue to be monitored to determine the success of this effort.

The Natural Resources Department monitors wildlife and native plant species across Lake County, including birds, mussels, trees and turtles. We expanded our monitoring efforts to include bees and other pollinating insects in 2020 and made several observations of the federally endangered rusty patched bumblebee as a result. To address the need to document insect diversity and optimize our restorations to support pollinators, natural resources staff has adapted its research methods to create a Plant-Pollinator Monitoring protocol that is part of the mECO Floristic Monitoring framework. Staff observed pollinators visiting plants throughout key preserves in 2023. This data tells us what pollinators are present, what plant species they visit and will enable us to design seed mixes for future restoration projects to best support pollinator diversity.



Volunteers play an important role in preserving and increasing the quality of the habitats found across the District. They collect and clean seed, clear brush, control invasive species and monitor bats, bees, and birds. They also assist in the collection of data on rare plants found in Lake County as well as dragonflies, butterflies, and frogs. Collectively, volunteers have provided 15,736 hours of their time, the equivalent of 7.6 full time employees, at a value of more than \$500,000. Nineteen preserves have restoration activities conducted by volunteer groups, and several have volunteer site stewards working in more than one location.

Our stewardship ecologists partner with other Forest Preserves and Conservation Districts through the Chicago Wilderness Alliance to provide joint volunteer training opportunities, such as the Midwest Prescribed Burn Training. Over the past year, 47 LCFPD volunteers have become certified Burn Crew Members who are able to participate in staff-led burns on high quality remnants. Volunteers participated in five burn events totaling 133 acres.

Managing deer populations is necessary to ensure their health and the health of the habitats where they are found. The Natural Resources Department monitors the rate and extent of deer browse across preserves to determine the impact of deer on the habitat and to ensure that the carrying capacity of preserves are not exceeded. Staff observed high browse rates at Cuba Marsh and Independence Grove, moderate browse was observed at Gander Mountain, Grant Woods, Grassy Lake, Heron Creek, Lakewood, Middlefork Savanna, Ryerson Conservation Area and Wright Woods. Only two sites – Lyons Woods and Rollins Savanna – had low browse rates. Browsing at sites with the federally listed eastern prairie fringed orchid are particularly important to monitor. For example, while one site had a low browse rate overall – 23% of the orchids found at that site had evidence of deer browse. There was no evidence of deer browse in other orchid populations. *Trillium grandiflorum* is readily browsed by deer in early spring after flowering but before seed set. Stem heights of this species are larger where deer populations are at or only slightly above the carrying capacity of a preserve.

Deer were removed at lower than target rates during the winter of 2023 – a total of 230 deer were removed from eleven sites, while 332 removals were planned. More males (52.6%) than females (47.4%) removed and nearly 80% were tested for chronic wasting disease. Analysis of deer weight from 1991 through 2020 show an increasing trend among male deer from 155 lbs up to 185 lbs, and female deer from 141lbs up to 152 lbs. The trends support our management efforts, showing that as we reduce the population, the surviving animals are larger and healthier compared to when the population is high. Freedom Sausage in Earlville, IL processed the venison – nearly 9,100 pounds of meat was donated to the Northern Illinois Food Bank.

This year marks the completion of a three-year effort to restore Cahokia Flatwoods Forest Preserve. Previous year's work was funded in part by a US Forest Service Landscape Scale Restoration Grant in partnership with the Morton Arboretum. This past year's efforts concentrated on completing clearing of invasive woody vegetation from the large habitat block adjacent to Lake-Cook Road. In winter, the remaining 27 acres of degraded woodland were cleared of buckthorn and other invasive species. During the summer, District natural resources and Youth Conservation Corps (YCC) Crews installed 9,000 wetland plug plants to northern flatwoods habitat to help restore and revegetate these areas. This fall, a native seed mix will be installed across all project areas to complete initial restoration efforts. In the coming years, staff will evaluate additional restoration actions and begin to re-introduce fire to this landscape through prescribed burning.

The District's shoreline of Long Lake at Grant Woods Forest Preserve has experienced serious erosion, increased sedimentation, leading to the collapse of a walk-in boat launch. This project will restore approximately 100 linear feet of highly eroded shoreline/bluff habitat and approximately 1,300 linear feet of moderately eroded shoreline on Long Lake. Natural resources staff successfully pursued an IL-EPA 319 Nonpoint Source Pollution Control grant to support the effort to stabilize the shoreline and upgrade the existing boat launch. A combination of on-land and in-water equipment is being used to complete the work, which began in the early summer of 2023 and will be complete by the end of 2023.



Over the past seven years natural resources crew members and contractors have been hard at work clearing invasive woody species at Grant Woods and are nearing completion across the entirety of this preserve. In the winter of 2023, clearing efforts expanded north of Grand Avenue for the first time, and

a total of 47 acres were cleared; additional wetland plugs were installed, and 40 acres were seeded with a high-quality native seed mix. More than 400 acres were burned across the site during the fall and spring burn seasons.

This past winter, the natural resources crew and contractors worked at Ethel's Woods to remove invasive species and thin native species from oak woodlands. Sixty-five acres received additional seed and 4,000 wetland plugs were installed by natural resources and Youth Conservation (YCC) crew members. This multi-year effort is nearing completion – most of the thinning work has been completed, with the burning of brush piles comprising the bulk of the remaining work. Ethel's Woods represents one of the largest blocks of oak woodlands in the northern half of the County and is important habitat for forest interior and area-sensitive species. Removing invasive species and thinning in this woodland will increase the health and sustainability of the site and promote natural oak regeneration as well as an increase to ground layer vegetation biodiversity.

In 2019, the District applied for and was awarded a grant from the National Fish and Wildlife



Foundation's Chi Cal Rivers Fund. The proposal helped create a cost-share program to help private landowners manage buckthorn (and other woody invasive species) on their landscapes. This grant was completed on June 30, 2023. In total, 48 project areas were addressed with this grant (22 in 2022-2023) encompassing more than 106 acres of impact. This grant also provided participants with cost-share opportunities to purchase native seed and plants (trees/shrubs) to help revegetate/restore project areas. Concurrent with this grant, the District also commenced a Buckthorn Eradication Campaign, which included creating and updating resources to help landowners understand the harmful effects of buckthorn, provide information

on how to remove it from their landscape, and talking points for discussing their efforts with neighbors to help encourage others to begin addressing buckthorn on their property. Additionally, an herbicide resource guide was created in response to numerous requests for herbicide use information. Lastly, resources for establishing healthy landscapes and planting native species were also created, in direct response to needs for maintaining privacy screening and aesthetic concerns. This initial phase of the campaign concluded with the development of these resources, but the District continues to seek additional opportunities to expand this effort to a County-wide program and magnify cost-share, or other opportunities to partner with private landowners.

The District continues to expand public outreach and community engagement on buckthorn eradication by offering "Buckthorn-Free" garden flags to Lake County landowners who have cleared or do not have European buckthorn (*Rhamnus cathartica*) on their property. Applications are accepted at LCFPD.org/buckthorn. The Communications & Design Division debuted the flags in September 2022, and has received nearly 100 applications through the District's website.



The Lake County Forest Preserves received a \$233,600 grant from the Illinois Clean Energy Community Foundation to help preserve an 18.62-acre parcel adjacent to Wadsworth Savanna Forest Preserve, protecting important woodland habitat and increasing this preserve to more than 1,220 acres.

The 120 registered participants for our monthly *Native Gardener's Club: Ready, Set, Grow*, launched by the District environmental educators, helps to blur the boundaries of District properties by encouraging homeowners to plant native plants.

Major temperature and humidity control improvements were completed in the Dunn Museum's Collections Storage area of the General Offices. This was funded by the Illinois Public Museum Grant Program. The same grant also provided funding for the installation of microclimate control units on the artifact cases in the galleries. This project provides a better storage and conservation environment for the District's historic collections.



With ThunderHawk golf course designation as a “Audubon Signature Sanctuary” and Countryside golf course designation as a “Audubon Cooperative Sanctuary” (for 26 years) our golf courses continue to be leaders in the areas of wildlife management, water management and chemical management.

To demonstrate our commitment to conservation efforts the Beer Garden at Independence Grove (BGIG) continues to promote and educate the public in recycling and composting efforts. We have adopted the use of aluminum water bottles to reduce single use plastics and new in 2023 we have contracted compostable pick-up services for Independence Grove. It is estimated that the BGIG alone will save 40,000+ cups from the landfill by purchasing only compostable cups.

COMMUNICATION, EDUCATION AND OUTREACH

The Education Department reached its goal to have participants from every zip code in Lake County attend programs or visit the Dunn Museum. In addition, program attendance has now exceeded pre-COVID-19 totals.

A Motus Wildlife Tracking System (Motus) station was installed on the Ryerson Woods Welcome Center. The Motus system is an international collaborative research network that uses coordinated automated radio telemetry to facilitate research and education on the ecology and conservation of migratory animals. The station function and any data it collects will be incorporated into education programming that teaches how scientists use technology in their work.



Since 2003, the Forest Preserves partnered with Chicago Botanic Garden (CBG) to operate the Green Youth Farm in Lake County at Greenbelt Forest Preserve in North Chicago. Every spring through fall, local high school students gain a paid work experience, learning to plant, tend, and harvest produce on a 1.25-acre sustainable farm. After 20 years, CBG exercised their right to end the partnership, and we signed a new license agreement in 2023 with the College of Lake County (CLC). CLC's new role as program partner at the Green Youth Farm is

in line with the institution's investments in education and career pathways in urban farming and comes a few years before the expected development of their new Urban Farm Center at the Lakeshore Campus in Waukegan.

The Beer Garden at Independence Grove (BGIG) continues to be a catalyst for internal as well as external outreach. The BGIG has proven a valuable asset to host outreach events for community organizations as well as public programming. A business plan emphasizing community involvement has shed the District in a positive light as Business Development staff continue to reach out to Lake County Small Business, representing virtually every brewery within the boundaries of Lake County.

Many facets of the golf industry continue to thrive including our programs for specific groups of golfers. The increase in junior golf, family golf and female golfers in recent years has continued. Our junior golf programs sell out in just a few days in early February and other group activities and leagues have continued to thrive.

Communications & Design staff uses social media platforms with great success to build broad awareness of the diverse facets and expertise of District staff and the programs and events offered to residents. The return on investment is significant. Data shows increases in event participation, revenue streams, Preservation Foundation awareness, and education program attendance with the addition of Facebook events and advertisements. Social media platforms make up more than 50% of referrals to the public website LCFPD.org.

At the end of 2022, the Forest Preserves' Facebook account passed 20,000 followers. From January 1 through December 31, 2022, Communications & Design staff created 1,568 posts, received 2,069,892 impressions and reached 1,703,350 users across social media channels including Facebook, Instagram, Twitter and LinkedIn.

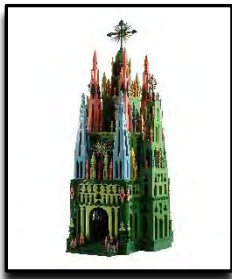
Communications & Design staff continue to promote the public website through *Horizons* and other print and digital communication outlets. The website presently hosts more than 1,000 pages of content related to all facets of the District's mission, the Preservation Foundation, and the employee intranet (FERN). District non-tax revenues are significantly enhanced through promotion by Communications & Design staff on the public website LCFPD.org, which from the time of its launch on November 17, 2014 to June 30, 2023, the website has generated 123,593 sales orders valued at \$6,796,205.

Since 2019, Communications & Design staff published a guest writer column with the *Daily Herald* newspaper. Nearly 100 articles about the Lake County Forest Preserves have been submitted and featured in the "Neighbor" section, most on the front page of the section.



After a pause during the pandemic, the Communications & Design Division revived the Forest Preserves' monthly e-newsletter, which is sent on the first of each month to more than 26,000 subscribers. The e-newsletter contains a timely blend of education programs, news items and updates of general interest. The first edition in October 2022 earned a 40.8% open rate. The average open rate for government agencies industrywide is 19.4%, according to Campaign Monitor.

Communications & Design staff designed 13 new roadside banners, displayed at District locations across the county. The banners promote revenue facility messages: playing golf, visiting the Beer Garden at Independence Grove, hosting events at ThunderHawk Golf Club and Greenbelt Cultural Center, storing boats at Fox River Marina, paddling at Independence Grove, and renting picnic shelters.



The Dunn Museum's *Color & Light: Charles Warner's Miniature Cathedrals* exhibit had a successful run from late November 2022 to early January 2023. The advertising campaign, designed and implemented by the Communications & Design Division, received over 425,000 impressions and helped the Museum average 98 visitors per day. Comparing the cost of advertising to the revenue from ticket sales, the return on the promotional investment was 285%. The campaign consisted of a mix of digital and print advertisements, along with grassroots marketing efforts.

The Communications & Design Division worked with the Facilities department to offer the Beer Garden at Independence Grove's seasonal menu through *Untappd*, a geosocial networking service and mobile phone application. *Untappd* has saved staff time in weekly menu updates, while increasing the customer base. Within the last year, over 23,000 individuals had Untappd accounts in a 20-mile radius of the Beer Garden. *Untappd* allows staff to easily add menu items from local breweries, feature a calendar of upcoming events, send notifications to users, and create printable and digital menus.

The District's *Horizons* magazine is written, designed and produced by Communications & Design staff. The following articles were featured between July 1, 2022 and June 30, 2023. The *Daily Herald* featured many of these *Horizons* stories on the front page of their "Neighbor" section throughout 2022 and 2023:

- **Spring-Summer 2022:** a seven-page feature, "Growing Through Change: Preparing for the Future Climate," highlighted the seed provenance and climate resiliency project at Grant Woods Forest Preserve.
- **Fall 2022:** a five-page feature about fungi and how fall is the best time to spot the fascinating species. The article "A Foray into Fall Fungi" included custom illustrations and photographs by staff.
- **Winter 2022:** a five-page feature highlighting "Winter & Wildlife: How Animals Survive the Season" included a sidebar about how some staff survive the winter.
- **Spring 2023:** a six-page feature "Paddle in the Preserves," for both the beginner and advanced paddler. Our environmental educators and volunteers have been paddling Lake County for decades and shared their knowledge.



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: more than 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 three transactions, the Lake County Forest Preserve District added more than 96 acres at three different locations: Lakewood Forest Preserve, Wadsworth Savanna Forest Preserve and Fort Sheridan Forest Preserve. The new lands provide valuable additions to existing preserves and new sites for wildlife habitat, wetland improvements, flood protection and public access improvements. The District's total acreage now exceeds 31,150 acres.

Lands Preserved

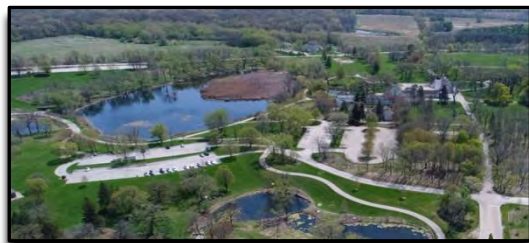
Lakewood Forest Preserve. The District acquired a 6.4-acre parcel located on Lake Shore Boulevard adjacent to Broberg Marsh. The property is located approximately 20 feet above the marsh with all storm drainage flowing directly onto District property, making the acquisition of this site critical for long term protection of Broberg Marsh.

Wadsworth Savanna Forest Preserve. The District acquired an 18.25-acre property in Newport Township known as the Brownlee property, which includes old-growth oak woodlands going back to the first half of the twentieth century and of wetlands extending along its frontage on Wadsworth Road. This property, purchased, in part (80%) with a grant from the Illinois Clean Energy Community Foundation, meets the District's adopted goals of protecting wildlife habitat, preserving wetlands and forests, and will serve as a visual, topographic and ecologic extension of adjoining District properties.

Fort Sheridan Forest Preserve. The District acquired a 71.5-acre property in Moraine Township, known as the Openlands Lakeshore Preserve, through a donation from Openlands. This property was donated to the District for the continued purpose of preserving and restoring it as a public open space conservation area and nature preserve for passive, low-impact recreation. This acquisition is an addition to Fort Sheridan Forest Preserve and will provide an additional 1-mile of lakeshore increasing the District's total ownership of protected Lake Michigan shore to 2-miles. No purchase price was paid by the District, and it has assumed responsibility for the long-term management of the property. In addition, Openlands has provided the Preservation Foundation of the Lake County Forest Preserves the proceeds of its Stewardship Fund for the property, valued at \$1,360,737.70. The Foundation will hold the funds for the long-term preservation and management of the property.



Connections and Public Access Improvements



Final engineering and architectural design have 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 fall 2023.

The District received a \$600,000 grant through the State of Illinois Open Space Land Acquisition and Development program (OSLAD) for the Phase I Master Plan improvements to Lakewood Forest Preserve. Coupled with the OSLAD funding received in 2022, the District will receive a total of \$1,000,000 of OSLAD funding for the Master Plan improvements. Construction of Phase I of the site improvements is scheduled to begin in late summer 2023 with an anticipated completion in the fall 2024.

The construction of the new net-zero energy Education Center and site improvements at the Edward L. Ryerson Conservation Area is 90% complete and is scheduled for a public opening in fall 2023. Phase I of the new 3,600 sf building will have two classrooms and a screened outdoor classroom 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.



In 2022 and 2023, the District planted 21 native trees, seven native shrubs and 1,758 herbaceous perennials within, or adjacent to, public access improvement projects at six forest preserves including: Brae Loch, Countryside, Fox River, Greenbelt, Independence Grove Forest Preserves and Ryerson Conservation Area. Additional plantings are planned to occur at Buffalo Creek, Duck Farm, Ethel's Woods, Greenbelt, Raven Glen and Ryerson in 2024 and 2025.

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 2023, the District applied for federal funding assistance through the Illinois Transportation Alternatives Program. If successful, the funding assistance will provide nearly 80% of the construction and Phase III engineering costs.



Final planning and engineering was completed for the proposed accessibility improvements to the Duck Farm Dog Exercise Area. The project was advertised for bids in June 2022 and only one bid was received that was significantly over the estimate. After evaluating the project scope, it was decided that the majority of the work could be performed with in-house construction crews. Construction began in June 2023 and it is anticipated that the improvements will be complete in spring 2025.

To improve accessibility for people of all ages and abilities, a Transition Plan was prepared in 2019 that identified required modifications of the District's facilities, preserves, programs, communications, policies and procedures to comply with the Americans with Disabilities Act (ADA) and the Illinois Accessibility Code. In 2022 and 2023 accessibility improvements were completed at the Duck Farm Off leash Dog Area, Ryerson Woods Education Center, Fort Sheridan picnic area, 0.2-mile education loop trail at Ryerson and smaller ADA retrofits including parking areas, bathrooms and accessible routes at various sites. In addition, a new website chat line feature will be implemented in 2023.

In May 2023, St. Francis Woods at Independence Grove in Libertyville was designated as part of the national Old-Growth Forest Network. The Network is a nonprofit, working to connect people with nature by creating a national network of protected, publicly accessible forests and a coalition of people to protect them. The promotion of the public induction celebration included e-blasts, social media posts, digital advertising, a press release, and a calendar listing on the District's website. Over 100 people attended the event, and the *Daily Herald* featured a front-page article on St. Francis Woods based on the Communications & Design Division's media release and photography.



Communications & Design staff promoted public awareness of several public access improvements through media relations, LCFPD.org, *Horizons*, social media platforms, and e-newsletters. Communications had a special focus on the master plan improvements at Lakewood Forest Preserve, the net-zero energy education facility at Ryerson Conservation Area, the addition to Sedge Meadow Forest Preserve, and accessibility improvements planned throughout the county to provide convenient access for all people to safely enjoy outdoor recreation and nature exploration.

We are the largest public golf operation in the county and are very proud to be serving the golfers of Lake County and the surrounding regions. With over 88,000 annual rounds of golf in 2022, our golf courses continue to be a haven of public access. The Lodge at ThunderHawk continued to see an increase in activity as larger events began to increase in frequency.

The District's environmental education staff collaborated with WTTW's *Nature Cat* program and the Chicago Regional Trees Initiative to present *Maple Syrup Festival* on Saturday, February 25. Nearly 400 participants visited Ryerson Woods to enjoy the activities and walk in the woods.

District environmental educators have partnered with the University of Illinois Extension, to present seven sessions of its monthly Garden Learning Series. Averaging more than 200 registrants per month, participants learn about native plants and how to use them successfully in home landscaping.

Staff has significantly expanded the number of education programs in Spanish, reaching participants in school field trips and general programming.

The Dunn Museum celebrated its fifth anniversary at the General Offices location by expanding its hours and offering free admission with a non-perishable food donation. Collected items were donated to the Libertyville Township Food Pantry. Nearly 2,000 visitors donated an estimated 2,200 pounds of items during the celebration.

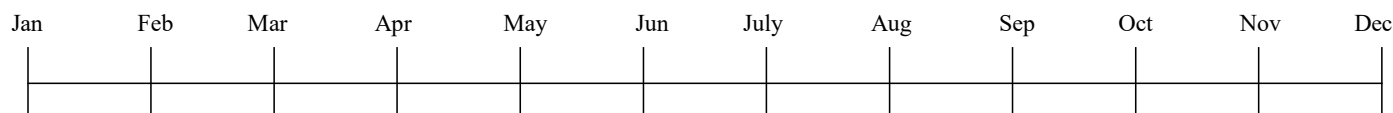
The District Events in the Plaza series now hosts 2,000-3,000 guests each week for the nine-week series. In response to the tragic events of July 4, 2022, in Highland Park, Illinois, the Business Development Division collaborated with Public Safety to expand security procedures at the series.

Special use permitting continues to return to pre-COVID-19 levels.

The District allows public agencies, non-profits, and private companies to use the preserves for community access and fundraising. Special use permits are issued according to a detailed process insuring that at every step we are fulfilling our commitment to act in stewardship of forest preserve land and assets.



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%.

Once the budget has been adopted it can be amended in one of two ways. First, the budget may be amended by the Executive Director or their designee 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. Secondly, the budget may be amended by for any other reason beside a grant or donation by majority vote of the Board.

BUDGET ACCOUNTING BASIS

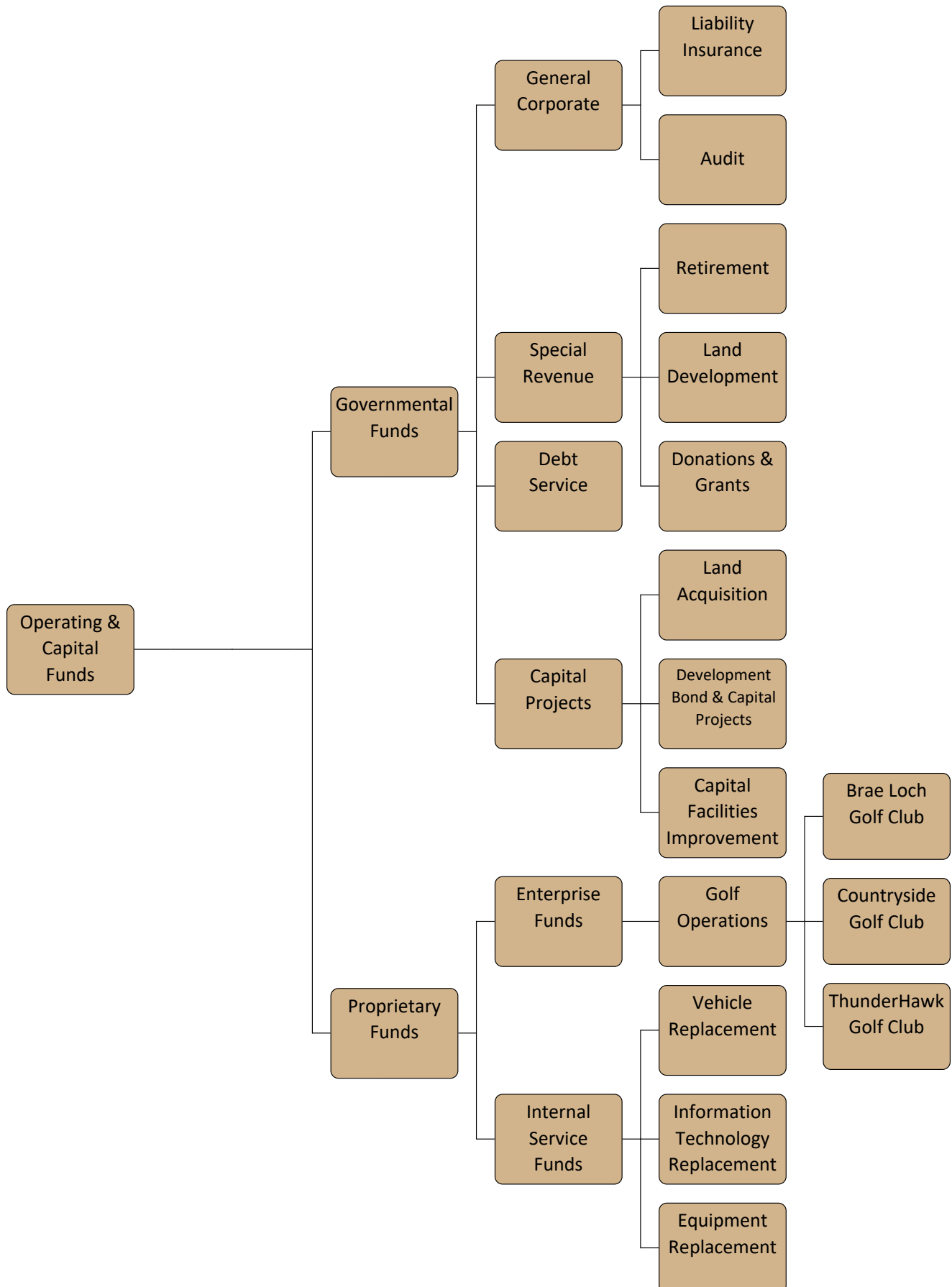
The budget for General Corporate Fund, Insurance Fund, Land Development Levy Fund, Development Projects Fund, Land Acquisition Fund, Grant Fund, Retirement Fund and Debt Service Funds are prepared using the modified accrual basis. Revenues are recognized when they become measurable and available to fund 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.

2024 ECONOMIC ENVIRONMENT

Heading into 2024, inflation and employee shortages are still the greatest impact to the local economy. Non-tax revenues for the District remain strong in many areas after improving to pre-pandemic levels. In the few categories of revenue that are declining, the change can be attributable to either one-time revenues received in 2023, such as grants and donations or the declines are the result of structural changes made by the District. Revenues that rose dramatically during the pandemic such as golf remain strong and continue to grow. Others such as dog permits have started to decline slightly but remain elevated. Lake County unemployment rates had dropped from a high of 14.8% in April of 2020 to a low of 3.4% in September of 2022. Since then, it has risen to 4.8% in June according to the St. Louis Federal Reserve. This is slightly higher than the State rate of 4.5%, and higher than the National rate of 3.6%. Shortages of workers in some sectors of the economy are still causing problems. Inflation has been cooling during the second half of 2023 as the Federal Reserve has continued to raise interest rates in an attempt to cool the economy and reduce inflation. As of the end of July inflation in the Chicago region was at 2.2% for all urban consumers according to the U.S. Bureau of Labor Statistics. While this is much lower than the peak rate for the region, which happened in June of 2022 (8.9%), the District is still adjusting to higher prices in its budget. These impacts have had effects on the day-to-day operations of the District, largely around the cost of fuel, supplies and services which are reflected in the proposed 2024 budget. Wage inflation has also been something that has impacted the District as it fills the positions that turned over during the past two years and benefit costs have begun to increase as inflation has impacted the healthcare system. The fact that non-tax revenues have remained strong post COVID-19 has helped soften the impact of higher prices. During the pandemic 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 slowed down a little but remains higher than pre-pandemic periods. Heading into the 2024 budget there are still uncertainties around the economy. The District will continue to monitor economic indicators and the possible effect the economy 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 2022 Equalized Assessed Valuation (EAV) increased by 4.6%. The District is currently estimating that there will be an increase in values of between 6 and 7.5%% for 2023. Early data on assessed values for 2023 prior to Board of Review and equalization show values increasing by 8.17%. This would be the highest increase since 2016 when values grew by 6.2%. As the third largest county in the state, Lake County has an estimated market valuation of \$86.4 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 36 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.

Fiscal Year 2024 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 impacts of inflation and supply chain issues on the economy and project bidding.
- 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 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 public access and restoration projects.
 - 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.

FISCAL YEAR 2024 BUDGET POLICIES

- 1.4.7 Prioritize capital maintenance of critical infrastructure, facilities and habitats in the Capital Improvement Program (CIP) with available funding.
- 1.5 ***Continue to look for and evaluate outsourcing opportunities for the most advantageous cost benefit for the District.***
- 1.6 ***Evaluate staffing vacancies to make sure limited resources are allocated in a manner consistent with the District's strategic plan.***
- 1.7 ***Evaluate long-term financial planning.***
 - 1.7.1 Monitor 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 ensure 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 Community Engagement & Partnerships Department 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.***
- 1.9 ***Place a public referendum ballot measure on the November 2024 election cycle for capital funding of land acquisition, habitat restoration, and public access improvements.***

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 2024 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.
 - 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.

FISCAL YEAR 2024 BUDGET POLICIES

- 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 2024, 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. The Board will also convene a "Decennial Efficiency" committee in accordance with state law.
- 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.
- 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

FISCAL YEAR 2024 BUDGET POLICIES

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** Indirect costs of programs will be reflected on the program cost sheet and program fee recoveries will be evaluated against the adopted 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.
 - 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.

FISCAL YEAR 2024 BUDGET POLICIES

- 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 for Habitat Restoration and Management 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 Community Engagement & Partnerships Department.
- 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 5-year Capital Improvement Plan for the golf course facilities will reflect anticipated expenditures. The Board may approve the use of general district funds to facilitate the development of energy efficiency projects on golf course sites.
- 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 ensure 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.
- 3.9 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.

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.

FISCAL YEAR 2024 BUDGET POLICIES

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, non-union 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, 10% of the ensuing year's operating fund budget, exclusive of capital expenditures.
 - b. To meet cash flow needs, 25% 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 fiscal year-

FISCAL YEAR 2024 BUDGET POLICIES

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 study and review potential land acquisition opportunities and shall, where appropriate, obtain appraisals, surveys, environmental reports, title reports, and other acquisition information; recommend acquisition of real property rights to the Board; review, provide direction to staff regarding, and recommend 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 submission to the Board for approval of, master plans; be responsible for recommending the implementation of plans and uses for District land and facilities, including site development and restoration plans; and review and make recommendations concerning requests for easements and licenses. The Planning Committee shall refer any proposed plan or use that would (1) have a significant impact on District land or other District plans or uses or (2) involve a new use of such land, to each Standing Committee so that each Standing Committee has an opportunity, not later than its second regular meeting following the Planning Committee’s referral, to review the potential impacts of such plan or use. If the Planning Committee votes to recommend the approval of such plan or use after such an opportunity to review has been provided, the plan or use (if it requires the expenditure of District funds) shall be implemented only after it has been prioritized and funded as part of the processes for the District’s annual budget policies review, budget ordinance, and appropriations ordinance”.

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
- Green Infrastructure Model and Strategy indicates strategic importance
- Equitable access for underserved communities

FISCAL YEAR 2024 BUDGET POLICIES

- 6.3** *Maintain a prioritized 10-year Capital Improvement Plan (CIP) and a 10-year rolling financial plan.*
- 6.4** *Establish Capital Matching Funds within the CIP from available surplus funds to be used for grant matching or to match fundraising efforts, including the habitat restoration and management endowment, for projects included in the CIP or on the unfunded projects list as approved by the Board.*
- Use of funds would require approval by the Board prior to being designated towards a specific project.
 - The project must be approved in the CIP or unfunded capital projects list for the current year.
 - The source of funding could be from but not limited to surplus debt service funds once bonds have been paid in full or from excess operating funds of the Districts governmental funds above fund balance requirements.

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 35 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.

Fiscal Year 2024 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 its 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.

FISCAL YEAR 2024 STRATEGIC ACTION PLAN

- 3.2 Foster growth of the Preservation Foundation and other fundraising efforts in support of land acquisition, capital improvements, public access 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 For a November 2024 referendum for capital funding for land preservation, preserve access improvements and restoration initiatives, provide factual information to the public concerning the referendum, including the effects on District programs and District taxpayers of either passing, or not passing, the referendum.
- 1.2 Pursue legislative action to amend the Downstate Forest Preserve Act to increase the statute's maximum corporate tax rate from .06% to not more than .08% and to increase the statute's maximum development tax rate from .025% to not more than .045%. Any tax increase from such increased rates must be approved by referendum.
- 1.3 Prioritize investments of available resources using data-driven, performance-based decisions that consider outside trends and long-term impacts.
- 1.4 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 District-wide master 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 and provide Lake County residents with equitable recreational opportunities and access to open space.
- 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. The focus of these efforts in 2024 will be on the portions of Greenbelt Forest Preserve that were developed in the 1970s and 80s.
- 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.

FISCAL YEAR 2024 STRATEGIC ACTION 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 identified as a District priority when benefits to the District exceed costs of coordinating and participating in such partnerships.
- 2.6 Make data driven decisions that prioritize investments for the appropriate level of public access and conservation efforts.
- 2.7 Continue with Phase I implementation of the approved Lakewood Master Plan.
- 2.8 Complete Phase I and Phase II engineering for the Millennium Trail between Ethel's Woods to Pine Dunes Forest Preserves.
- 2.9 Complete the construction of the accessibility improvements to the Duck Farm Off-leash Dog Area.
- 2.10 Complete a comprehensive master plan for the Adlai E. Stevenson Home and property that will identify energy efficiency and accessibility improvements for the home and service building and public access improvements to the site including accessibility improvements to the existing parking lot and walkways and a potential trail connection to the Des Plaines River Trail.

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 the 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

FISCAL YEAR 2024 STRATEGIC ACTION PLAN

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.*
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. Continue to expand revenue generating programs and opportunities at Independence Grove that take advantage of, and provide services to, the over two million annual visitors to the site.*
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 the Green Fleet Policy.
 - 10.4 Whenever possible and financially practical, all new and renovated facilities shall achieve Net-Zero energy performance, producing as much energy as they use over the course of the year.
11. *Reduce the District's risk exposure and incident rate.*
12. *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

FISCAL YEAR 2024 STRATEGIC ACTION PLAN

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 of action steps identified in the GIMS focusing on evaluating carbon sequestration and other ecosystem services, increasing the urban canopy and recovering priority species.
- 2.3 Focus on aquatic systems by continuing collaboration with partners 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 Prioritize existing preserves and potential land acquisition that would support a 1,000-acre oak woodland ecosystem.
- 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 ongoing management of the Southern Des Plaines River Woodland Habitats to maintain their ecological quality and the ecosystem services they provide .

4. *Large Scale Land Management*

- 4.1 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 accommodate stormwaters, to reduce flood damage and improve water quality, as available land acquisition funds and outside funding sources permit.

FISCAL YEAR 2024 STRATEGIC ACTION PLAN

- 5.2 Collaborate with the U.S. Army Corps of Engineers to implement Aquatic Ecosystem Restoration Program at Dutch Gap and Raven Glen Forest Preserves 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 underutilized impervious surface wherever possible to minimize water runoff.
- 6. ***Protect Forest Preserve Holdings*** - 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 Lake County's land and water resources. Document the value and benefits of the stewarding program on an annual basis.
 - 7.4 Conserve and improve ecosystem services including, native 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 monitoring research and management, to make data driven decisions about habitat restoration efforts, manage wild and domestic nuisance animal populations, and to guide

FISCAL YEAR 2024 STRATEGIC ACTION PLAN

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 to conventional farming, including regenerative farming to improve interim land management to store additional carbon, reduce erosion and enhance soil quality.

Communication, Education and Outreach

1. *Operate educational, cultural, historical and outdoor 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.
- 3.3 Continue public information regarding nuisance and wildlife management efforts.
- 3.4 Promote the value of healthy landscapes in providing critical ecosystem 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.

FISCAL YEAR 2024 STRATEGIC ACTION PLAN

- 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 community engagement 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. Implement an integrated marketing campaign effort using print, digital and word-of-mouth efforts to help support 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.
 - 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.***

**FISCAL YEAR 2024
STRATEGIC ACTION PLAN**

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 county 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 to share with the general public through online communications.
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, and recreational opportunities, such as trails, shelters, fishing access and children's play areas.

FISCAL YEAR 2024 STRATEGIC ACTION PLAN

- 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.
- 3.5 Complete a comprehensive master plan of the Adlai E. Stevenson Historic Home property that identifies energy efficiency and accessibility improvements for the Home and Service Building and public access improvements to the site including accessibility improvements to the existing parking lot and walkways and a potential trail connection to the Des Plaines River Trail.

4. *Create New Open Space* - Where feasible, research and evaluate potential acquisitions in urbanized areas of the county that will create open space that provides fresh air, natural landscapes, wildlife habitat and recreational opportunities.

Budget Summaries





Lake County Forest Preserves

SUMMARY

2024 Budget

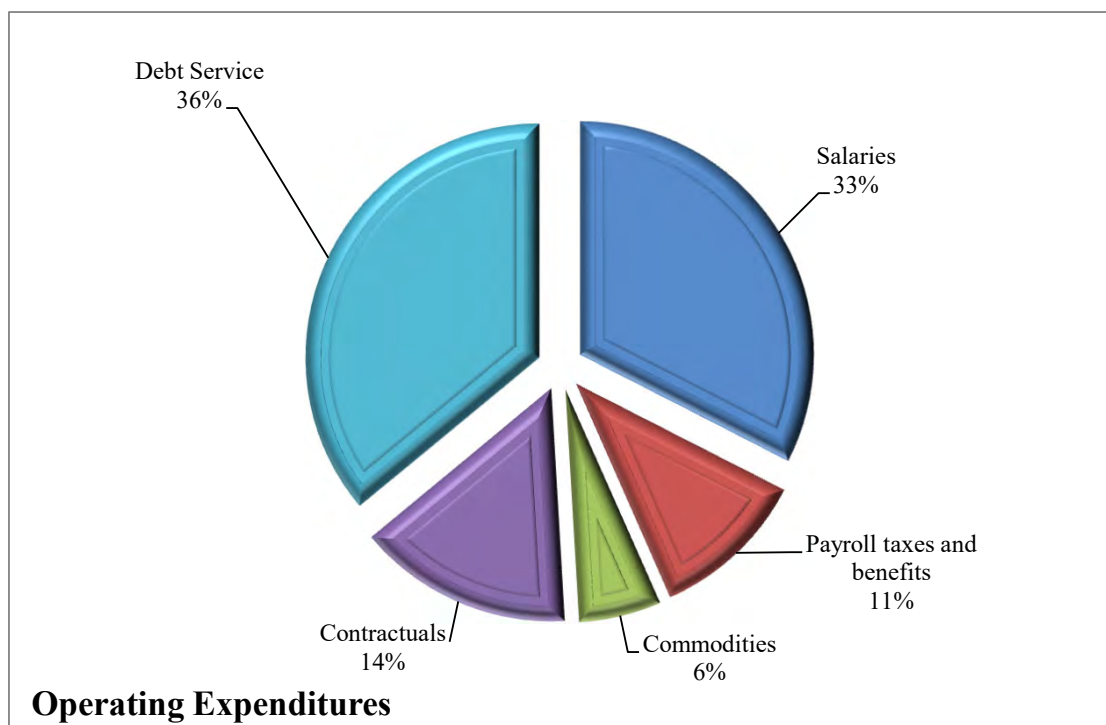
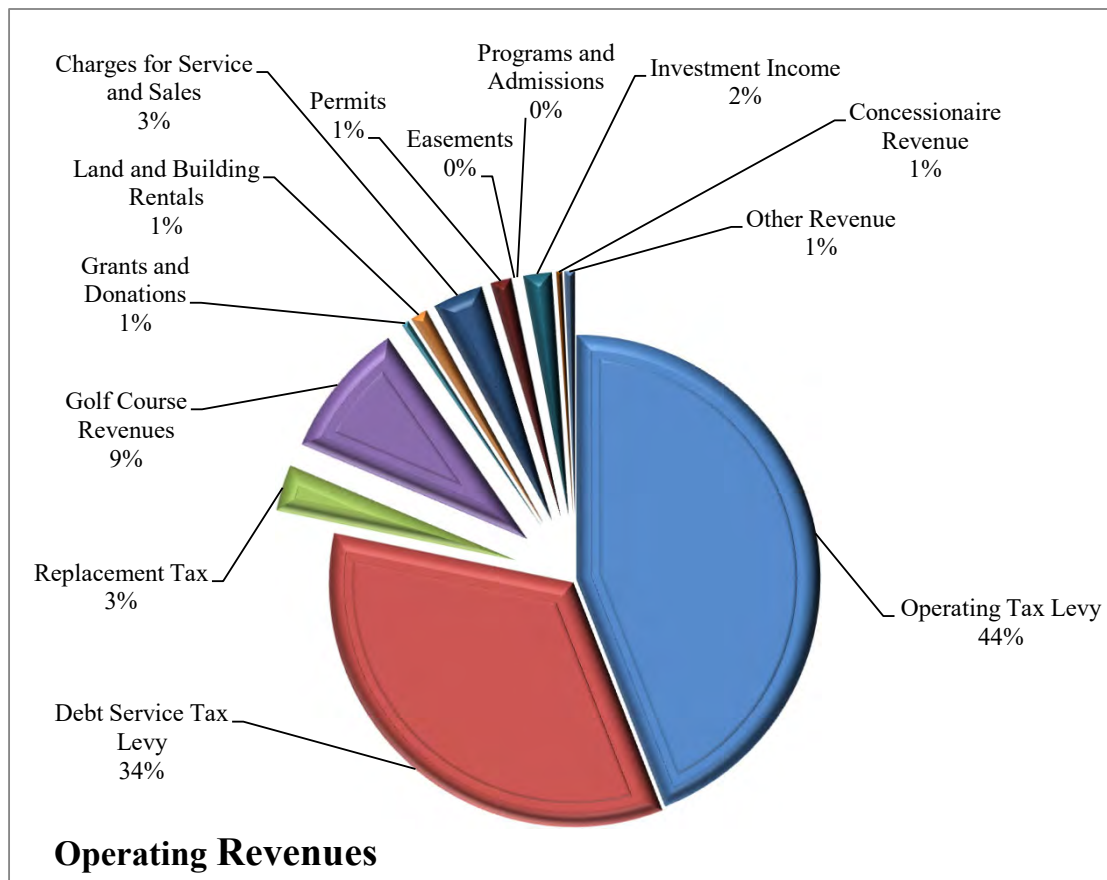
Tax Rate	<i>Actual</i> 2021 Levy: .179	<i>Estimated</i> 2022 Levy: .173	<i>Estimated</i> 2022 Levy: .173	<i>Estimated</i> 2023 Levy: .167
	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Request

Where Revenue Dollars Come From

Property Taxes	\$48,898,294	\$49,602,200	\$50,251,700	\$50,979,600
Replacement Tax	3,707,907	1,800,000	2,800,000	2,000,000
Golf Course Revenues	5,248,301	5,405,800	5,606,910	5,898,300
Grants and Donations	605,164	9,293,119	5,849,000	323,374
Land and Building Rentals	639,651	814,690	763,490	745,680
Charges for Service and Sales	2,066,377	2,068,510	2,115,290	2,180,970
Permits	976,912	860,600	880,960	907,500
Easement and Licenses	52,220	42,420	57,065	43,080
Programs and Admissions	214,959	196,140	205,650	146,400
Investment Income	(592,147)	821,100	1,515,500	1,218,200
Concessionaire Revenue	441,963	400,000	400,000	250,000
Other Revenue	625,910	403,010	692,511	453,610
Operating Revenues	62,885,509	71,707,589	71,138,076	65,146,714
Bond Proceeds	0	0	0	0
Planned use of Fund Balance:				
Bond Land & Projects	0	5,548,025	5,442,942	0
Other Capital Expenditures	0	11,965,305	9,390,866	1,192,811
Other Funds	0	1,267,782	943,767	485,674
Total Revenues	\$62,885,509	\$90,488,702	\$86,915,651	\$66,825,199

How Each Dollar Is Spent

Salaries	\$16,883,524	\$18,671,680	\$18,492,470	\$19,919,475
Payroll taxes and benefits	5,778,930	6,593,625	6,044,763	6,650,393
Commodities	2,948,058	3,360,398	3,531,671	3,475,305
Contractuals	7,364,304	9,591,827	9,198,670	9,116,707
Operating Expenditures	32,974,816	38,217,530	37,267,575	39,161,880
Debt Service	22,053,220	22,044,740	22,052,010	22,061,610
Bond Refunding Payments	0	0	0	0
Total Operating Expenditures	55,028,036	60,262,270	59,319,585	61,223,490
Capital	7,181,913	30,226,433	27,596,065	5,601,709
Total Expenditures	\$62,209,949	\$90,488,702	\$86,915,650	\$66,825,199



DEPARTMENT	Full-Time Position Inventory	Part-Time Position Inventory	Full-Time Equivalent	FUNDING SOURCES					
				General	Audit	Insurance	Grant	Land Development	Enterprise Fund
General District	4	0	4.0	4	0	0	0	0	0
Community Engagement & Partnerships	14	2	14.38	14.38	0	0	0	0	0
Finance	10	0	10	9.2	0.8	0	0	0	0
Public Safety	21	27	29.51	29.51	0	0	0	0	0
Education	20	8	23.19	23.19	0	0	0	0	0
Operations - Grounds Maintenance	34	21	42.31	38.31	0	0	0	4	0.00
Facilities	26	55	36.16	33.16	0	0	0	3	0.00
Golf	11	159	53.43	0.00	0	0	0	0	53.43
Planning and Land Preservation	11	2	12.06	0	0	0	0	12.06	0
Natural Resources	28	51	35.71	0	0	0	5.42	30.29	0
Administration	17	0	17	15.12	0	1.88	0	0	0
TOTAL	196.00	325.00	277.75	166.87	0.80	1.88	5.42	49.35	53.43

2023 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
Community Engagement & Partnerships	13	2	13.38	13.23	0	0	0.15	0	0
Finance	9	0	9	8.2	0.8	0	0	0	0
Public Safety	21	28	29.56	29.56	0	0	0	0	0
Education	20.5	8	23.69	23.69	0	0	0	0	0
Operations and Infrastructure	55	24	64.71	57.71	0	0	0.00	7.00	0
Revenue Facilities	17	211	68.19	14.76	0	0	0	0	53.43
Planning and Land Preservation	10	1	10.6	0	0	0	0	10.6	0
Natural Resources	28	51	35.71	0	0	0	5.42	30.29	0
Administration	17	0	17	15.12	0	1.88	0	0	0
TOTAL	194.00	325.00	275.34	165.77	0.80	1.88	5.57	47.89	53.43

2022 Budget

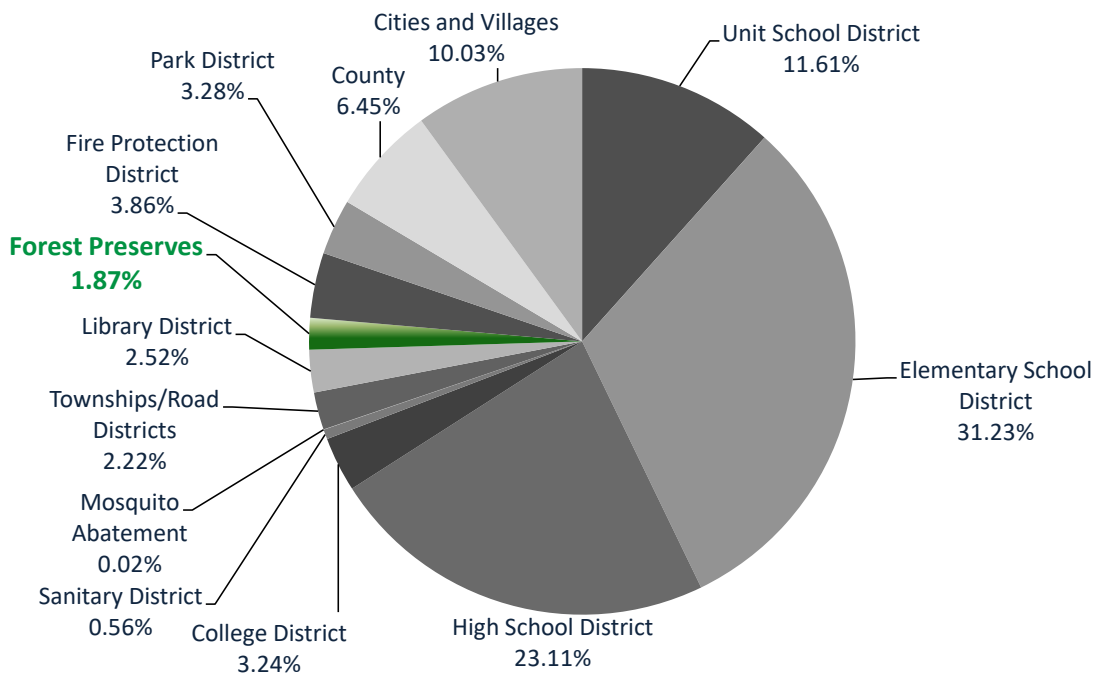
DEPARTMENT	Full-Time Position Inventory	Part-Time Position Inventory	Full-Time Equivalent	FUNDING SOURCES					
				General	Audit	Insurance	Grant	Land Development	Enterprise Fund
General District	3.5	0	3.5	3.5	0	0	0	0	0
Public Affairs and Development	13	0	13	13	0	0	0	0	0
Finance	9	0	9	8.1	0.9	0	0	0	0
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	0.00	6.00	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

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

LAKE COUNTY FOREST PRESERVE DISTRICT
Estimated Tax Rates and Tax Extensions for 2023 Levy Year
Compared to 2021 and 2022

<i>FUND</i>	<i>2021</i>	<i>2022</i>	<i>Estimated 2023</i>	<i>Increase (Decrease)</i>
<i>Comparative Tax Rates (Per \$100 of Equalized Assessed Valuation)</i>				
General Corporate	0.057661	0.059821	0.056614	(0.003207)
Liability Insurance	0.005418	0.002169	0.003821	0.001652
Land Development Levy	0.023798	0.024926	0.023448	(0.001478)
Audit	0.000708	0.000450	0.000606	0.000156
Retirement Fund - IMRF/FICA	0.009380	0.007580	0.008249	0.000669
Subtotal	0.096965	0.094946	0.092738	(0.002208)
Debt Service	0.080814	0.077329	0.071964	(0.005365)
Recapture Tax	0.001126	0.000958	0.000000	(0.000958)
Total Tax Rates	0.178905	0.173233	0.164702	(0.008531)
<i>Comparative Tax Extensions</i>				
General Corporate	\$15,870,257	\$17,224,336	\$17,523,470	\$299,134
Liability Insurance	1,491,217	624,523	1,182,670	558,147
Land Development Levy	6,550,014	7,176,975	7,257,830	80,855
Audit	194,866	129,569	187,400	57,831
Retirement Fund - IMRF/FICA	2,581,693	2,182,519	2,553,360	370,841
Subtotal	26,688,046	27,337,921	28,704,730	1,366,809
Debt Service	22,242,745	22,265,436	22,274,870	9,434
Recapture Tax	309,913	275,838	0	(275,838)
Total Tax Extensions	\$49,240,705	\$49,879,195	\$50,979,600	\$1,100,405

PROPERTY TAXES - FOREST PRESERVE RECEIVES 1.87%

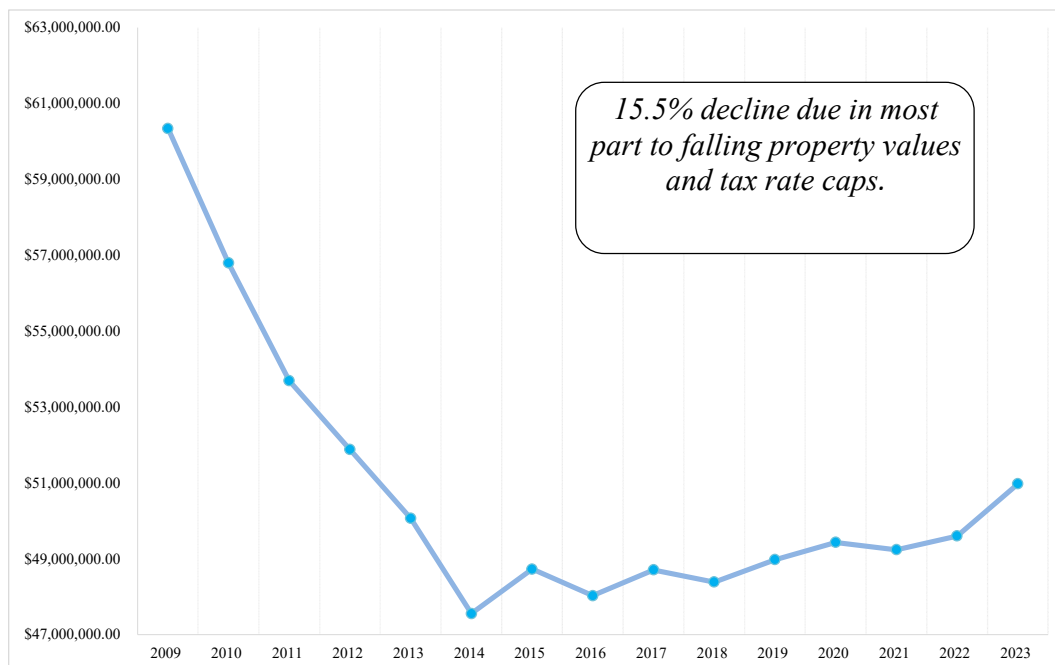


Fund Balance Summary
For Fiscal Year Ending December 31, 2024

Fund	Estimated Fund	Revenues FY 2024	Transfers FY 2024	Operating	Capital	Estimated Fund	Board Policy
	Balance 12/31/2023			Budget FY 2024	Budget FY 2024	Balance 12/31/2024	Fund Balance Goal 12/31/2024
General Corporate	\$27,593,643	\$23,006,720	(\$204,500)	\$21,891,973	\$2,171,000	\$26,332,890	\$7,662,191
Insurance	1,883,154	1,239,170	0	1,454,996	100,000	1,567,328	1,000,000
Audit	176,622	192,700	0	203,918	0	165,404	N/A
Retirement - IMRF/FICA	1,364,035	2,587,360	0	2,564,947	0	1,386,448	N/A
Land Development Levy	6,050,000	7,465,330	0	7,331,461	556,322	5,627,547	2,566,011
Forfeiture Fund	24,639	900	0	0	0	25,539	N/A
Wetlands Management Fund	110,427	5,000	0	0	0	115,427	N/A
Fort Sheridan Cemetery Fund	240,069	2,500	0	19,970	0	222,599	N/A
Farmland Management Fund	307,272	322,300	0	364,300	0	265,272	N/A
Tree Replacement Fund	42,335	6,000	0	0	32,387	15,948	N/A
Donations and Grants	618,622	228,874	0	235,774	0	611,722	N/A
Debt Service	1,850,270	22,477,870	0	22,057,700	0	2,270,440	N/A
Land Acquisition	0	0	0	0	0	0	N/A
Easements & Special Projects	255,012	7,500	0	12,000	0	250,512	N/A
Land Preparation	1,089,919	35,970	0	100,000	0	1,025,889	N/A
Development Bond & Capital Projects	109,434	10,000	0	0	0	119,434	N/A
Capital Facilities Improvement	1,185,227	30,000	200,000	0	0	1,415,227	N/A
Enterprise	20,601,713	5,995,800	4,500	4,829,101	987,000	20,785,912	1,690,185
Vehicle Replacement	4,143,181	705,230	0	0	1,245,000	3,603,411	N/A
Information Technology Replacement	1,639,960	332,960	0	157,350	64,000	1,751,570	N/A
Equipment Replacement	3,395,166	490,030	0	0	446,000	3,439,196	N/A
TOTAL	\$72,680,700	\$65,142,214	\$0	\$61,223,490	\$5,601,709	\$70,997,715	

Total FY 2023 Budget \$66,825,199

Historical Total Tax Extensions



Fund Balance Summary

For Fiscal Year Ending December 31, 2024 Review of Changes 10% or More

Insurance Fund (-16.8%) - The Insurance Fund provides for the District's overall risk management, loss prevention and safety programs. 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. The planned reduction in fund balance will bring the balance more in line with the District's fund balance policy. The fund balance grew in 2022 due to staff turnover and reduced activities within the fund. The fund balance was first reduced in 2023 and will be reduced again in 2024.

Farmland Management Fund (-13.7%) - The nature and purpose of this fund is to restore and manage farmland that is in need of restoration efforts and to restore them to their historical condition. The District had 2,027 acres of land in farm licenses in 2023 which will generate an estimated \$349,010.00 in annual fees. Portions of currently licensed fields will be vacated for planned restoration projects in 2024. Therefore, the projected revenue is \$295,000.00 for 2024 revenues based on the reduction in licensed area. This will reduce the fund balance during 2024. There is no required minimum fund balance.

Tree Replacement Fund (-62.3%) - 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.

Debt Service Fund (22.7%) - The Debt Service Fund provides resources to pay the annual interest and principal payments on the District's outstanding General Obligation Bonds. The expected increase in fund balance is due to the County of Lake adding an additional 1% to the annual tax levy required to fund debt service payments. The County does this on an annual basis to make sure that the District has enough funds to meet its payment obligations and does not fall short due to unpaid property taxes.

Capital Facilities Improvement Fund (19.4%) - 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. The transfer of \$200,000.00 is the reason for the increase in fund balance. There is no required minimum fund balance.

Vehicle Replacement Fund (-13.0%) - 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. In 2024, 13 vehicles will be replaced during the year which will bring down the fund balance. There is no required minimum fund balance.

Lake County Forest Preserve District - General Fund Ten Year Forecast

General Fund
Revenues:

	FY 2023 <i>Forecast</i>	FY 2024 <i>Budget</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>	FY 2032 <i>Forecast</i>	FY 2033 <i>Forecast</i>
Property Tax	\$ 17,479,720	\$ 17,523,470	\$ 17,966,170	\$ 18,342,239	\$ 18,624,995	\$ 19,172,387	\$ 19,675,102	\$ 20,212,915	\$ 20,595,129	\$ 20,997,603	\$ 21,476,371
Replacement Tax	2,800,000	2,000,000	1,600,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Other Revenue	4,164,289	3,483,250	3,583,583	3,622,418	3,705,643	3,742,699	3,780,126	3,817,927	3,856,106	3,894,668	3,933,614
Total revenues	24,444,009	23,006,720	23,149,753	23,464,657	23,830,638	24,415,085	24,955,228	25,530,842	25,951,236	26,392,270	26,909,985

Expenses:

Salaries	12,346,670	13,558,219	14,016,180	14,436,670	14,869,770	15,315,860	15,698,760	16,091,230	16,493,510	16,740,910	16,992,020
Benefits	2,372,670	2,674,197	2,834,650	2,990,560	3,104,080	3,274,800	3,454,910	3,644,930	3,845,400	4,056,900	4,280,030
Vacancy Factor	0	-310,000	-350,000	-350,000	-350,000	-350,000	-350,000	-400,000	-400,000	-400,000	-400,000
Commodities	1,676,651	1,641,200	1,641,125	1,657,540	1,674,120	1,690,860	1,702,700	1,714,620	1,726,620	1,738,710	1,750,880
Contractuals	4,306,539	4,328,357	4,284,507	4,327,350	4,370,620	4,414,330	4,445,230	4,476,350	4,507,680	4,539,230	4,571,000
Total Operating Expenses	20,702,530	21,891,973	22,426,462	23,062,120	23,668,590	24,345,850	24,951,600	25,527,130	26,173,210	26,675,750	27,193,930

Revenues less operating expenditures	\$3,741,479	\$1,114,747	\$723,290	\$402,537	\$162,048	\$69,235	\$3,628	\$3,712	(\$221,974)	(\$283,480)	(\$283,945)
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Capital Outlay - general	290,318	71,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
General Fund Capital Projects/CIP	5,285,774	2,100,000	1,500,000	1,538,940	1,577,700	1,319,900	1,555,000	903,000	665,513	1,407,723	1,463,739
Total Capital Expenses	5,576,092	2,171,000	1,600,000	1,638,940	1,677,700	1,419,900	1,655,000	1,003,000	765,513	1,507,723	1,563,739

Transfer to Capital Facilities Replacement & Golf	204,500	204,500	204,500	204,500	200,000	200,000	200,000	200,000	200,000	200,000	200,000
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Revenues less total expenses	(\$2,039,113)	(\$1,260,753)	(\$1,081,210)	(\$1,440,903)	(\$1,715,652)	(\$1,550,665)	(\$1,851,372)	(\$1,199,288)	(\$1,187,487)	(\$1,991,203)	(\$2,047,684)
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Beginning Fund Balance	29,632,756	27,593,643	26,332,890	25,251,680	23,810,778	22,095,125	20,544,461	18,693,089	17,493,801	16,306,314	14,315,111
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Projected Ending Fund Balance	\$27,593,643	\$26,332,890	\$25,251,680	\$23,810,778	\$22,095,125	\$20,544,461	\$18,693,089	\$17,493,801	\$16,306,314	\$14,315,111	\$12,267,427
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LAKE COUNTY FOREST PRESERVES
2024
Budget Summary By Major Fund

	General Corporate <i>(including Audit, Insurance, Wetlands and Fort Sheridan Cemetery Funds)</i>			Land Development Levy			Debt Service		
	Actual 2022	Estimate 2023	Budget 2024	Actual 2022	Estimate 2023	Budget 2024	Actual 2022	Estimate 2023	Budget 2024
Revenues									
Property taxes	\$17,580,899	\$18,258,180	\$18,893,540	\$6,534,482	\$7,251,160	\$7,257,830	\$22,201,040	\$22,527,440	\$22,274,870
Replacement taxes	3,707,907	2,800,000	2,000,000	0	0	0	0	0	0
Golf course revenues	0	0	0	0	0	0	0	0	0
Grants and donations	98,208	397,994	81,000	348,414	3,440,445	26,500	0	0	0
Land and building rental	367,201	409,980	420,680	0	0	0	0	0	0
Charges for services and sales	969,687	997,930	1,013,550	0	0	0	0	0	0
Permit fees	976,912	880,960	907,500	0	0	0	0	0	0
Easements and licenses	29,742	26,450	27,110	0	0	0	0	0	0
Program and admission fees	214,959	205,650	146,400	0	0	0	0	0	0
Investment income(loss)	(372,468)	580,600	517,800	(285,608)	180,000	180,000	168,557	203,000	203,000
Concessionaire revenue	441,963	400,000	250,000	0	0	0	0	0	0
Other revenue	418,364	351,385	188,510	24,657	6,400	1,000	0	0	0
Total Revenues	24,433,373	25,309,129	24,446,090	6,621,945	10,878,005	7,465,330	22,369,598	22,730,440	22,477,870
Expenditures									
Personal services	13,864,001	15,002,540	16,281,900	3,896,134	4,341,050	4,815,726	0	0	0
Commodities & contractals	6,022,417	7,268,084	7,281,687	2,033,700	2,456,088	2,515,735	3,325	3,360	3,360
Operating Expenditures	19,886,417	22,270,624	23,563,587	5,929,834	6,797,138	7,331,461	3,325	3,360	3,360
Debt service	12,889	7,270	7,270	0	0	0	22,022,387	22,044,740	22,054,340
Capital expenditures	1,254,210	5,805,264	2,271,000	2,198,140	7,480,468	556,322	0	0	0
Total Expenditures	21,153,516	28,083,158	25,841,857	8,127,974	14,277,606	7,887,783	22,025,712	22,048,100	22,057,700
Bond proceeds	0	0	0	0	0	0	0	0	0
Transfers in	0	0	0	1,200,000	0	0	0	0	0
Transfers out	(204,500)	(204,500)	(204,500)	0	0	0	(1,354,329)	0	0
Other financing sources (uses)	(204,500)	(204,500)	(204,500)	1,200,000	0	0	(1,354,329)	0	0
Total Expenditures and other financing sources (uses)	21,358,016	28,287,658	26,046,357	6,927,974	14,277,606	7,887,783	23,380,041	22,048,100	22,057,700
Net Increase(Decrease) in Fund Balance	3,075,358	(2,978,529)	(1,600,267)	(306,029)	(3,399,601)	(422,453)	(1,010,443)	682,340	420,170
Beginning Fund Balance	29,907,085	32,982,443	30,003,914	9,755,631	9,449,602	6,050,000	2,178,373	1,167,930	1,850,270
Ending Fund Balance	\$32,982,443	\$30,003,914	\$28,403,647	\$9,449,602	\$6,050,000	\$5,627,547	\$1,167,930	\$1,850,270	\$2,270,440
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
2024
Budget Summary By Major Fund**

Development Projects			Other Governmental Funds			Total Governmental Funds		
Actual 2022	Estimate 2023	Budget 2024	Actual 2022	Estimate 2023	Budget 2024	Actual 2022	Estimate 2023	Budget 2024
\$0	\$0	\$0	\$2,581,873	\$2,214,920	\$2,553,360	\$48,898,294	\$50,251,700	\$50,979,600
0	0	0	0	0	0	\$3,707,907	\$2,800,000	\$2,000,000
0	0	0	0	0	0	\$0	\$0	\$0
0	450,020	0	158,542	1,560,541	215,874	\$605,164	\$5,849,000	\$323,374
0	0	0	267,950	349,010	295,000	\$635,151	\$758,990	\$715,680
0	0	0	0	0	0	\$969,687	\$997,930	\$1,013,550
0	0	0	0	0	0	\$976,912	\$880,960	\$907,500
0	0	0	22,478	30,615	15,970	\$52,220	\$57,065	\$43,080
0	0	0	0	0	0	\$214,959	\$205,650	\$146,400
46,554	166,000	40,000	(57,976)	189,900	86,400	(\$500,940)	\$1,319,500	\$1,027,200
0	0	0	0	0	0	\$441,963	\$400,000	\$250,000
0	51,046	0	69,642	29,420	22,300	512,663	438,251	211,810
46,554	667,066	40,000	3,042,508	4,374,406	3,188,904	56,513,979	63,959,046	57,618,194
0	0	0	2,482,764	2,483,770	2,774,821	20,242,899	21,827,360	23,872,447
0	0	0	498,957	695,803	502,200	8,558,399	10,423,335	10,302,982
0	0	0	2,981,721	3,179,573	3,277,021	28,801,297	32,250,695	34,175,429
0	0	0	0	0	0	22,035,275	22,052,010	22,061,610
870,829	7,300,563	0	1,413,156	4,794,396	32,387	5,736,336	25,380,691	2,859,709
870,829	7,300,563	0	4,394,877	7,973,969	3,309,408	56,572,908	79,683,396	59,096,748
0	0	0	0	0	0	0	0	0
200,000	200,000	200,000	154,329	0	0	1,554,329	200,000	200,000
0	0	0	0	0	0	(1,558,829)	(204,500)	(204,500)
200,000	200,000	200,000	154,329	0	0	(4,500)	(4,500)	(4,500)
670,829	7,100,563	(200,000)	4,240,548	7,973,969	3,309,408	56,577,408	79,687,896	59,101,248
(624,275)	(6,433,497)	240,000	(1,198,040)	(3,599,563)	(120,504)	(63,429)	(15,728,851)	(1,483,054)
8,352,434	7,728,158	1,294,662	8,484,103	7,286,064	3,686,500	58,677,626	58,614,197	42,885,346
\$7,728,158	\$1,294,662	\$1,534,662	\$7,286,064	\$3,686,500	\$3,565,996	\$58,614,197	\$42,885,346	\$41,402,292
-- Planning and Land Preservation			--All Departments					

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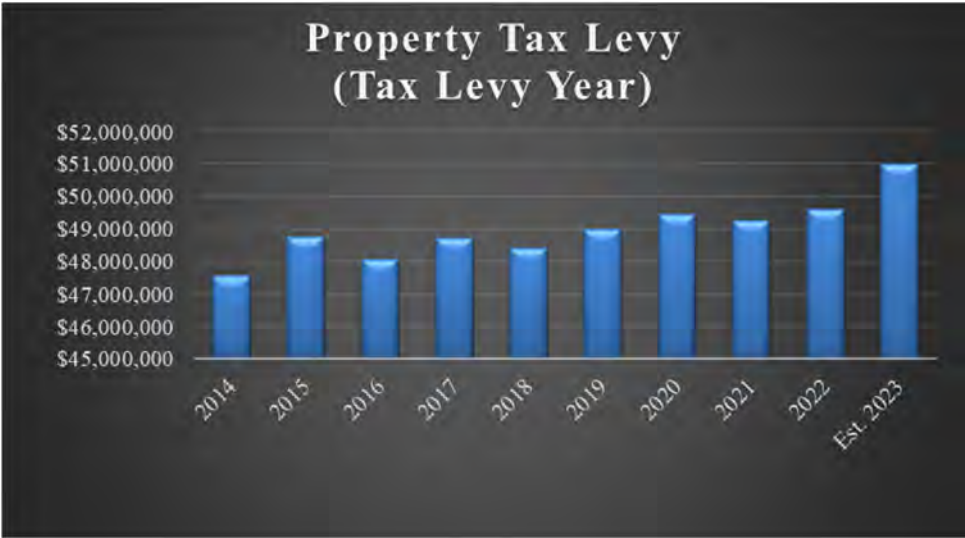
LAKE COUNTY FOREST PRESERVES
Fiscal Year 2024
Budget Summary By Major Fund

	Total Business-Type Funds			Internal Service Funds		
	Golf Course					
	Actual 2022	Estimate 2023	Budget 2024	Actual 2022	Estimate 2023	Budget 2024
Revenues						
Property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Replacement taxes	0	0	0	0	0	0
Golf course revenue	5,212,752	5,606,910	5,898,300	0	0	0
Grants and donations	0	0	0	0	0	0
Treasury rebate	0	0	0	0	0	0
Land and building rentals	4,500	4,500	30,000	0	0	0
Charges for service and sales	0	0	0	1,096,690	1,117,360	1,167,420
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	11,512	77,000	72,000	(102,719)	119,000	119,000
Concessionaire revenue	0	0	0	0	0	0
Other revenue	35,548	51,780	0	57,082	202,480	241,800
Total Revenues	5,264,312	5,740,190	6,000,300	1,051,053	1,438,840	1,528,220
Expenditures						
Personal services	2,419,555	2,709,873	2,697,421	0	0	0
Commodities & contractals	1,622,673	2,098,701	2,131,680	149,235	208,305	157,350
Debt service	0	0	0	0	0	0
Operating Expenditures	4,042,228	4,808,574	4,829,101	149,235	208,305	157,350
Capital Expenditures	653,501	551,666	987,000	792,076	1,663,709	1,755,000
Total Expenditures	4,695,729	5,360,240	5,816,101	941,311	1,872,014	1,912,350
Transfers in (out)	4,500	0	0	56,164	0	0
Other financing sources (uses)	4,500	0	0	56,164	0	0
Total Expenditures and other financing sources (uses)	4,691,229	5,360,240	5,816,101	885,147	1,872,014	1,912,350
Net Increase(Decrease) in Fund Balance	573,083	379,950	184,199	165,906	(433,174)	(384,130)
Beginning Fund Balance	19,648,681	20,221,764	20,601,714	9,445,576	9,611,482	9,178,308
Ending Fund Balance	\$20,221,764	\$20,601,714	\$20,785,913	\$9,611,482	\$9,178,308	\$8,794,178

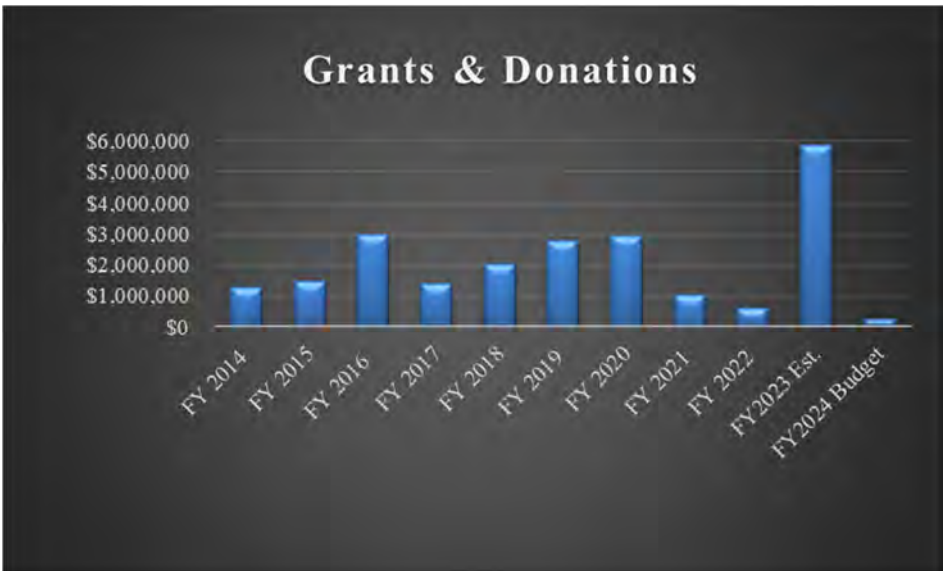
Relationship between departments and financial structure:	- Operations
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MAJOR REVENUE SOURCES (% OF OPERATING REVENUE) AND ASSUMPTIONS

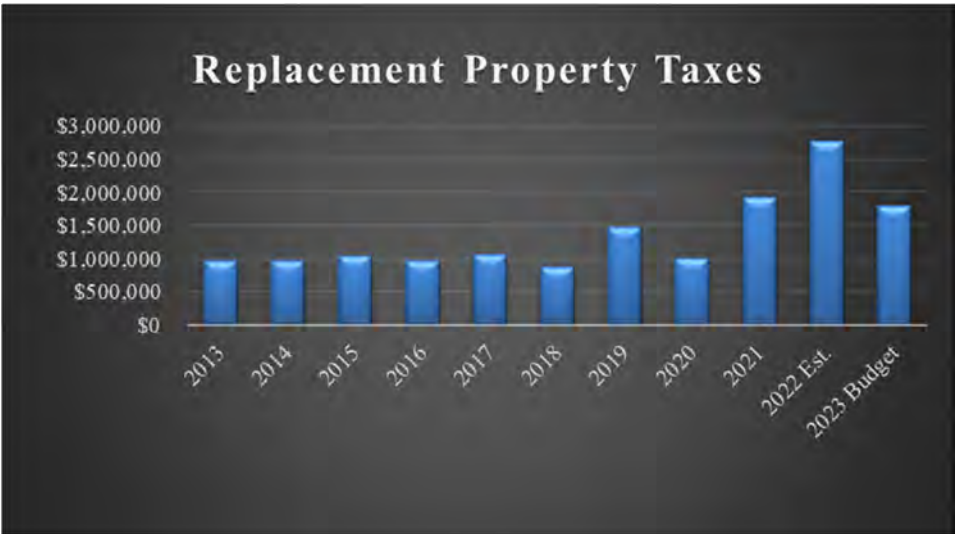
Property Tax Levy (78%) - Tax levy revenue is realized as a result of collecting taxes for real property as levied for the calendar year. Taxes collected from the current year assessments are allocated among General Corporate Fund, Land Development Levy Fund, Liability Insurance Fund, Retirement Fund, 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 2024 are estimated to be 2.8% higher than last year. Property values are expected to increase this year by 7.5% and are projected to increase by 2.0% for FY2025. Future increases after FY2025 are expected but will remain low compared to increases prior to 2008. The PTELL tax levy for 2023, payable in 2024, is expected to increase by 5% based on current estimates of property values and other factors that are part of the PTELL calculation. This will be offset by a 0% increase in the debt service portion of the tax levy and will produce a combined net increase of 2.8%. Below is the tax levy history and projected 2023 levy by year.



Grants and Donations (0%) – Grants and donations represent revenues received by the District in a trustee capacity that are 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 2024 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 2024 is attributable to a donation received in 2023 to construct a new education facility.



Replacement Property Taxes (3%) – 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 11.1% due to a change in State Statutes and improving economic conditions.



Interest Earnings (2%) - 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 2023 estimated revenue due to declines in capital project fund balances.



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 \$745,680 a decrease of 1.8%. This anticipated 2024 decrease is the result of the District’s decision to reduce farming acreage and fewer housing units being licensed.

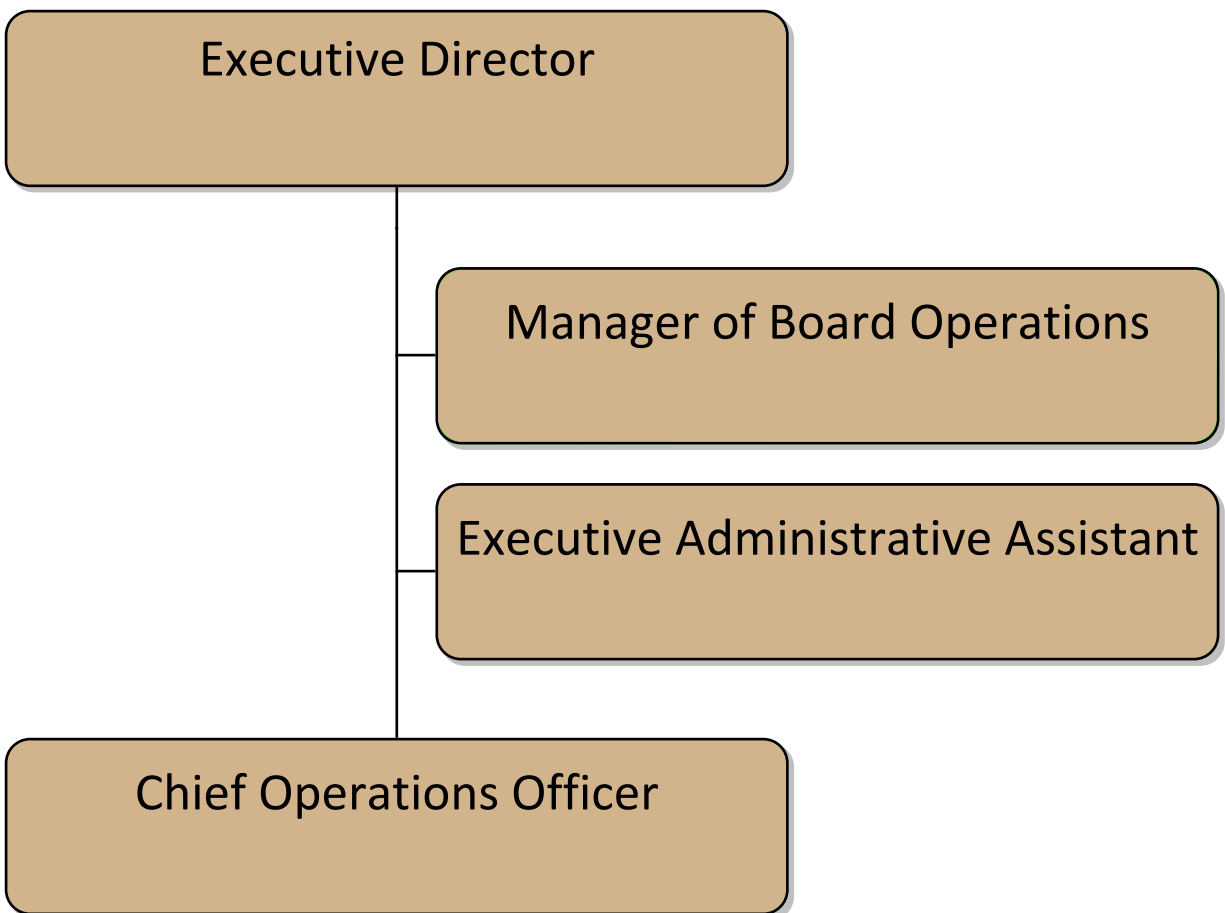
Charges for Services and Sales (3%) – Revenue is realized in the General Fund for marina operations, beer garden revenues, admissions to educational programs, and other recreational activities. Vehicle, Equipment and Information Technology Replacement user fees are also included in this category. The 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 2023 over what was budgeted. Higher demand for Dunn Museum traveling exhibits, Fox River Marina activity and beer garden support are driving the increase. The 2024 budget reflects continued demand for activities related to these revenues and increases in equipment replacement fees.

Golf Course Revenues (9%) – As one of the very few activities that was allowed to operate during the pandemic Golf Revenues did very well during 2020 and 2021. Activity at the golf courses has remained at this higher rate over the last three years. Revenues for the 2024 budget are projected to increase over the conservative budget from 2023. There will be a slight increase in fees for the 2024 golf season. The district will continue to promote the golf courses while it increases efficiencies to reduce operating expenses.



LAKE COUNTY FOREST PRESERVE DISTRICT
Fiscal Year 2024
Debt Service Summary

	Outstanding Principal <u>12/31/2023</u>	<u>Additions</u>	Principal Payments	Outstanding Principal <u>12/31/2024</u>	Interest Payments
Debt Service Fund (Major Fund)	\$149,520,000	\$0	\$17,275,000	\$132,245,000	\$4,779,331
Totals	\$149,520,000	\$0	\$17,275,000	\$132,245,000	\$4,779,331



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 31,150 acres comprising a regional system of natural, educational, cultural and outdoor recreational resources.

Key Objectives for 2024

- Work with the Board to place a public referendum ballot measure in November 2024 for capital funding of land acquisition, habitat restoration and public access improvements.
- 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 Preserves' 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)	2021	2022	2023	2024
General District	3.5	3.5	3.5	4

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).

2023 Budget	2023 Estimate	2024 Request
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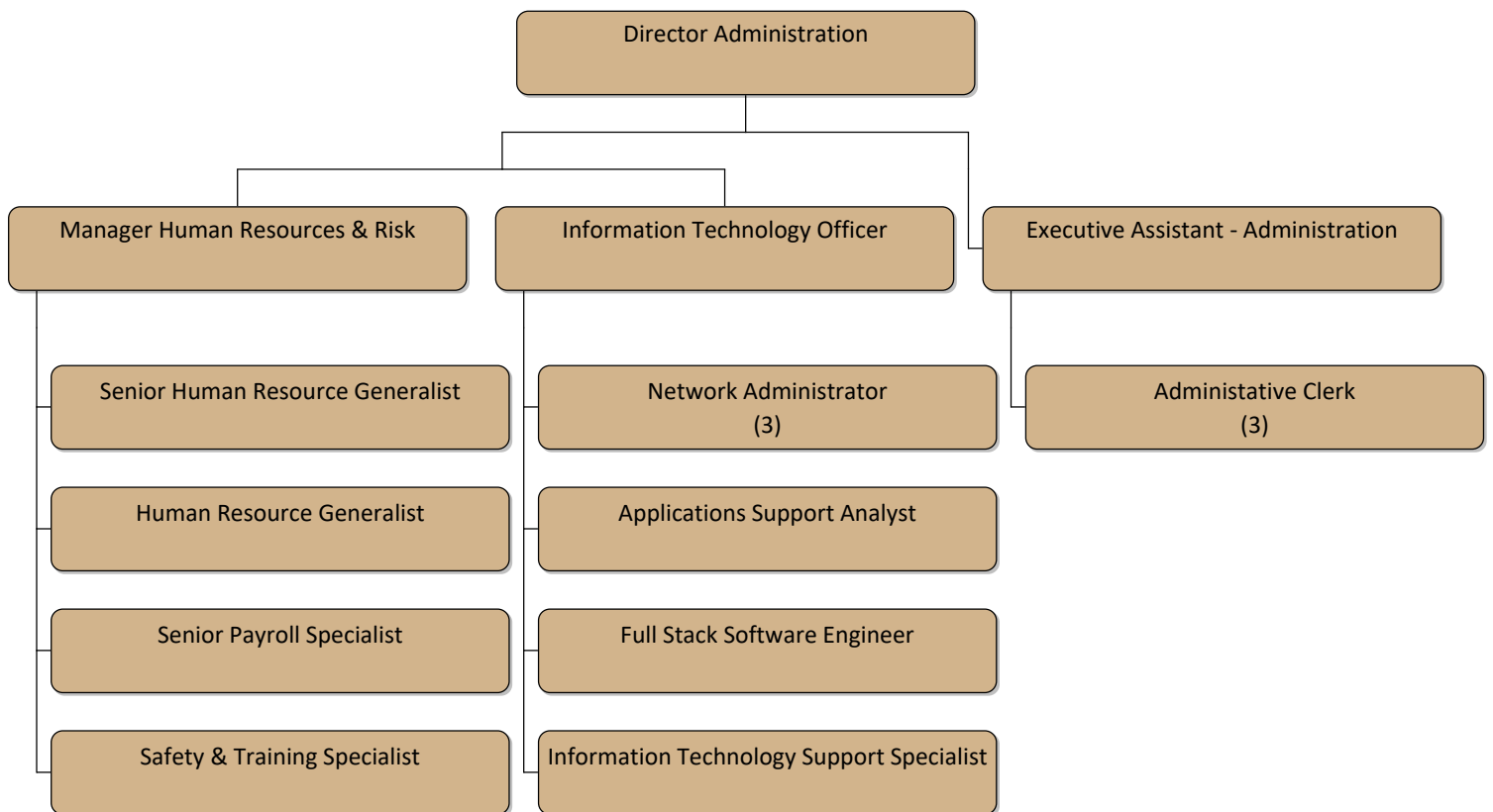
Funding Sources

General Corporate Fund Tax Levy	\$1,337,392	\$1,429,360	\$862,959
Retirement Fund Tax Levy	93,120	98,300	103,720
Grants and Donations	1,150,000	65,000	-
Investment Income (General Fund)	430,000	535,000	480,000
Other Revenue	122,950	173,996	19,000
Use of Fund balance	6,306,503	6,034,297	2,100,000
Total Funding	9,439,965	8,335,953	3,565,679

Expenditures

Salaries (4.0 FTE)	652,340	685,580	739,859
Benefits	67,740	105,210	62,700
Payroll taxes and IMRF costs	93,120	98,300	103,720
Commodities	46,250	50,840	15,350
Contractuals	631,892	643,380	542,050
Total Operating Expenses	1,491,342	1,583,310	1,463,679
Capital	7,948,623	6,752,643	2,102,000
Total Expenditures	\$9,439,965	\$8,335,953	\$3,565,679

	2021	2022	2023	2023	2024
	Actual	Actual	Budget	Estimate	Request
Expenditures					
Salaries & Wages	545,506	565,322	573,240	606,580	660,759
Overtime Wages	0	0	0	0	0
Sick Pay Reimbursement	0	0	100	35,000	100
Commissioners Salaries	84,243	84,481	79,000	79,000	79,000
Budgeted Salary Adjustment	0	0	(310,000)	0	(310,000)
Health Insurance	88,732	68,342	67,740	70,210	62,700
Total	718,481	718,145	410,080	790,790	492,559
Office Supplies	3,826	5,057	3,000	3,800	3,000
Furniture & Equipment	0	0	300	300	300
Software	0	0	1,200	0	0
Books, Periodicals, Manuals	0	47	0	60	0
Postage	745	358	650	1,890	650
Uniforms	0	0	9,100	0	0
Operating Supplies	13,339	10,960	32,000	44,790	11,400
Total	17,910	16,422	46,250	50,840	15,350
Legal Fees	352,555	364,908	300,000	350,000	350,000
Computer Fees & Service	0	0	0	360	200
Consulting Fees	158,593	70,673	83,000	83,000	83,000
Advertising	0	0	0	0	0
Printing	579	644	1,000	1,000	1,000
Dues & Subscriptions	8,048	10,717	11,490	13,090	11,730
Telephone	1,672	1,784	2,000	1,600	1,900
Equipment Rental	0	0	2,000	0	0
Vehicle Replacement Ch	4,980	4,980	4,980	4,980	4,980
IT Replacement Charge	14,360	11,650	13,250	13,250	15,570
Legislative Expenses	29,903	26,400	37,600	38,600	38,600
Professional Development	219	3,763	104,010	500	4,000
Mileage Reimbursement	139	178	200	290	200
Fees to County	17,228	18,000	37,460	1,770	1,770
Miscellaneous Contractuals	19,725	46,504	34,902	134,940	29,100
Total	608,001	560,201	631,892	643,380	542,050
Total Operating Expenses	1,344,392	1,294,768	1,088,222	1,485,010	1,049,959
Capital					
Buildings & Structures	0	0	43,093	43,093	700,000
Improvements to Buildings	0	0	188,268	188,268	0
Capital Improvements-Preserves	706,099	844,361	5,242,681	5,242,681	1,400,000
Bridges and Trails	0	0	0	0	0
Miscellaneous Capital	0	0	2,000	2,000	2,000
Total Capital	706,099	844,361	5,476,042	5,476,042	2,102,000
Total Expenditures	2,050,491	2,139,129	6,564,264	6,961,052	3,151,959



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, network security, 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 2024

- Continue to enhance and expand the District-wide mECO software application.
- Refine District Cybersecurity initiatives. Design and Implement a formal Cyber Incident Response Plan and Cyber Incident Business Continuity Plan.
- Upgrade Hyland Document and Agenda Management to the newest version.
- In the tightening labor market, investigate pro-active recruitment strategies to expand the applicant pool while maintaining the District's blind applicant process.
- 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. Continue to recognize the importance of employee mental health and well-being through expanded resources and benefits in these areas.
- Continue to work with the District's Diversity Committee on piloting the career exploration program in the Education Department. Focus on introducing underserved Lake County youth to career opportunities within the District.
- Continue staff and organizational development focusing on Diversity, Equity and Inclusion.

PERFORMANCE MEASUREMENTS	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 PROJECTED
Employment Applications Received	2,431	1,460	1,300	1,450
IT Help Desk Tickets - Opened/Closed	1,504/1,508	1,515/1,499	1,470/1,492	1,440/1,480

FULL TIME EQUIVALENT (FTE)	2021	2022	2023	2024
Administration Department	16	16	17	17



2023 Budget	2023 Estimate	2024 Request
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Funding Sources

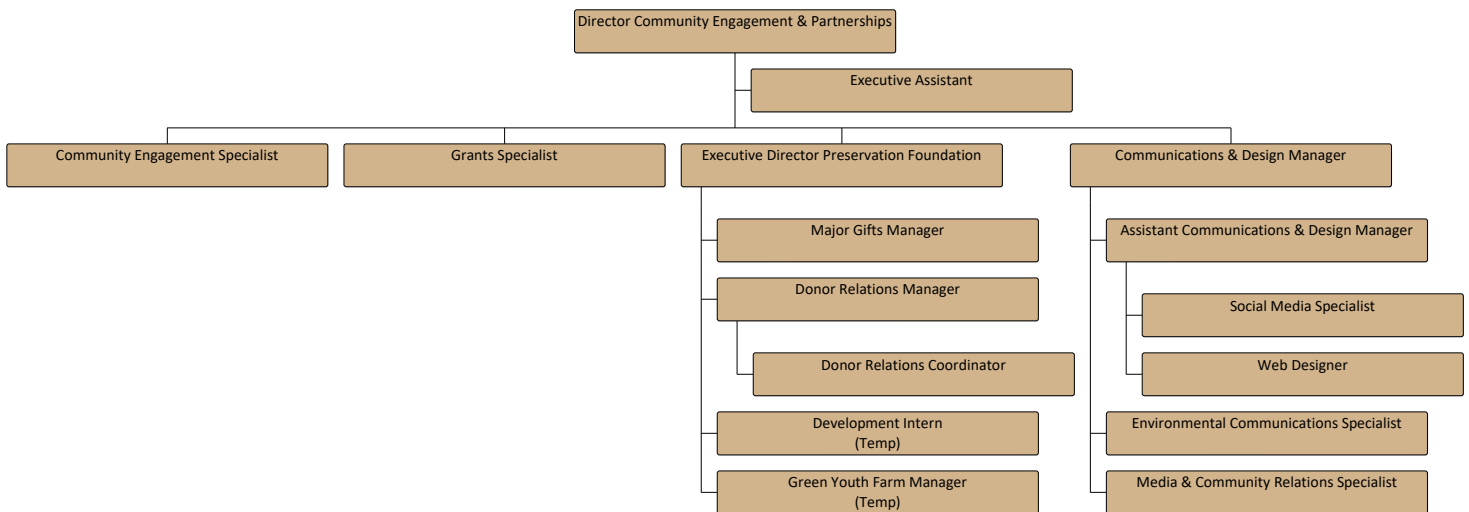
General Corporate Fund Tax Levy	\$ 2,621,020	\$2,356,287	\$ 2,254,445
Retirement Fund Tax Levy	231,660	219,750	254,110
Insurance Fund Tax Levy	624,380	646,270	1,182,670
Investment Income (Insurance & IT Funds)	41,600	90,000	80,000
Other Revenue	24,000	28,560	24,000
IT Improvements Funding	316,870	316,870	307,460
Use of Insurance Fund balance	855,109	695,524	315,826
Total Funding	4,714,639	4,353,261	4,418,511

Expenditures

Salaries (17.00 FTE)	1,512,940	1,436,560	1,698,221
Benefits	313,670	279,990	281,050
Payroll taxes and IMRF costs	231,660	219,750	254,110
Commodities	259,689	218,910	204,150
Contractuals	1,760,140	1,747,969	1,816,980
Total Operating Expenses	4,078,099	3,903,179	4,254,511
Capital	636,540	450,081	164,000
Total Expenditures	\$4,714,639	\$4,353,260	\$4,418,511

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Request
Expenditures					
Salaries & Wages	1,135,380	1,182,137	1,315,110	1,263,160	1,479,564
Overtime Wages	545	1,515	0	520	0
Sick Pay Reimbursement	4,601	3,031	5,000	3,000	5,000
Health Insurance	240,194	244,660	287,890	252,100	253,411
Total	1,380,720	1,431,343	1,608,000	1,518,780	1,737,975
Office Supplies	1,700	3,062	2,700	2,700	2,700
Software	3,705	6,445	14,000	14,000	8,600
Computer Hardware	9,559	6,507	10,500	10,500	10,500
Books, Periodicals, Manuals	0	0	0	0	0
Postage	1,135	954	1,400	1,200	1,200
Uniforms		0	0	80	0
Equipment Maint. Supplies	4,040	3,535	3,000	3,000	3,000
Operating Supplies	1,797	1,325	2,330	1,750	1,750
Employee Recognition	24,322	21,147	35,680	34,930	42,400
Total	46,258	42,974	69,610	68,160	70,150
Legal Fees	89,125	67,732	55,000	25,000	55,000
Computer Fees & Services	89,965	88,081	115,960	116,455	114,940
Consulting Fees	118,920	66,588	98,700	140,840	145,200
Advertising	964	92	1,500	760	1,500
Printing	800	59	450	250	250
Dues & Subscriptions	2,784	2,604	2,980	2,980	4,350
Telephone	52,897	65,386	78,220	51,890	72,640
Online Communications	73,167	79,694	10,500	10,500	8,400
Repairs & Maint. Equipment	8,438	15,218	23,200	23,200	38,920
Equipment Rental	1,047	1,202	1,080	2,800	1,240
IT Replacement Charge	59,790	48,380	36,670	36,670	35,780
Certifications and Education	626	338	1,710	1,710	1,760
Professional Development	8,325	29,409	29,550	26,050	33,550
Mileage Reimbursement	42	143	200	200	400
Fees to County	0	0	0	0	0
Miscellaneous Contractuals	56,044	60,010	61,000	61,225	66,000
Total	562,934	524,937	516,720	500,530	579,930
Total Operating Expenses	1,989,912	1,999,254	2,194,330	2,087,470	2,388,055
Capital					
Computer Hardware	0	0	0	0	0
Computer Software	0	0	11,700	11,700	0
Total Capital	0	0	11,700	11,700	0
Total Expenditures	1,989,912	1,999,254	2,206,030	2,099,170	2,388,055

	2021	2022	2023	2023	2024
	Actual	Actual	Budget	Estimate	Request
Expenditures					
Salaries & Wages	158,598	167,909	192,200	172,860	213,027
Overtime Wages	16	27	0	20	0
Sick Pay Reimbursement	1,988	877	630	900	630
Health Insurance	15,397	20,670	25,780	23,990	27,639
Total	175,999	189,482	218,610	197,770	241,296
Software	0	0	2,400	3,500	3,500
Operating Supplies	58,124	67,911	77,000	69,300	77,000
Total	58,124	67,911	79,400	72,800	80,500
Legal Fees	0	0	2,500	2,500	2,500
Consulting Fees	16,775	6,015	13,000	8,500	13,000
Dues & Subscriptions	190	649	1,150	400	400
Liability Insurance	110,655	114,922	115,890	126,062	128,580
Workers Compensation Ins.	323,096	329,554	332,420	329,461	336,050
Property Insurance	216,012	222,828	225,359	231,707	236,340
State Unemployment Ins.	18,861	55,592	50,000	85,000	50,000
Other Insurance	77,924	85,225	107,120	90,000	105,120
Telephone	703	807	900	870	900
Loss Prevention and Reduction	65,418	62,187	101,720	109,019	101,620
IT Replacement Charge	1,550	1,320	1,120	1,120	1,440
Professional Development	1,750	4,174	6,150	4,920	6,150
Mileage Reimbursement	0	105	250	175	250
Pre-Employment Physicals	24,786	25,636	74,150	50,500	74,000
Miscellaneous Contractuals	20,471	26,213	76,850	76,850	76,850
Total	878,191	935,227	1,108,579	1,117,084	1,133,200
Total Operating Expenses	1,112,314	1,192,620	1,406,589	1,387,654	1,454,996
Capital					
Computer Hardware	0	0	0	0	0
Computer Software	0	0	0	200	0
Miscellaneous Capital	20,704	6,039	100,000	25,000	100,000
Total Capital	20,704	6,039	100,000	25,200	100,000
Total Expenditures	1,133,018	1,198,659	1,506,589	1,412,854	1,554,996



Community Engagement & Partnerships Department – General Program Statement

The Community Engagement and Partnerships Department works to engage the community in a broad conversation, increasing knowledge of and involvement with the Forest Preserves. The department seeks to inspire Lake County residents to love their forest preserves, to use and enjoy these special places in all seasons, and to support them. Support is received through gifts of time from volunteers, word-of-mouth promotion to their personal networks, as well as monetary gifts to the Preservation Foundation of the Lake County Forest Preserves, which extend and accelerate what can be accomplished in addition to the District's operating and capital budgets.

Communications & Design Division – Program Statement

The Communications & Design Division provides information about the Lake County Forest Preserves through communication tools and marketing strategies designed to foster a positive public image and inspire Lake County residents to interact with and support their forest preserves. This division promotes work of the District and Preservation Foundation through a mobile-responsive website at LCFPD.org, *Horizons* quarterly magazine, media relations, social media platforms, online blogs, advertisement campaigns, and associated tools. Communications & Design 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 land and facility improvement projects. 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 local communities and partners. Additionally, public relations, brand oversight, graphic design, photography, videography, and social media are provided to promote the work of all departments, as well as Preservation Foundation fundraising efforts and community campaigns.

Non-tax revenues are supported through this Division's ongoing promotion of the website, which generates an average of 1,280 sales orders valued at nearly \$73,000 each month. Additional revenues are generated through marketing and advertising of the Bess Bower Dunn Museum of Lake County (Dunn Museum), the Beer Garden and marina at Independence Grove Forest Preserve, Fox River Forest Preserve and Marina, facility rentals, three golf courses, and annual permit sales.

Maintained by Communications & Design staff, the website presently hosts more than 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 2024

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 team that actively scans and improves applications of the District brand. The Communications & Design team will work across departments to refine secondary brand logos, exterior signs and branded apparel, and 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 mission, with special focus on the Preservation Foundation and its Endowment Campaign, promotion of fundraising opportunities, community events, preserve improvements, specifically the Ryerson Conservation Area net-zero facility and water resource projects. Continue guest writing the successful *Daily Herald* column in the Neighbor section.

- **Geographic Information System (GIS) Technologies:** Work collaboratively with Planning and Land Preservation staff to improve existing interactive maps and to develop and launch new maps and customer interfaces using Esri.
- **Conservation Initiatives:** Work collaboratively with Natural Resources, Operations, Development and Executive 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 dronography, 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 programs, Dunn Museum 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, social media platforms and other digital technologies.
- **Website Content and Design Administration:** Oversee content management and design for the District's public website at LCFPD.org. Create content driven by Road Map to 2025 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. Enhance digital capabilities and incorporate emerging technologies that automate and support core functions and create internal efficiencies.
- **Employee Intranet:** Enhance content and design for the employee intranet, FERN. Add new forms and functionality to improve the methods of gathering and replying to employee requests. Ensure legal requirements for Human Resources postings are met, which supports the Strategic Plan's Leadership objective.
- **Americans with Disabilities Act (ADA) Initiative:** Continue to implement recommendations for communications, website, signs, and other elements from phase one of ADA improvements according to plan requirements. Serve on the ADA signage team to ensure District signage meets ADA and brand requirements. Implement a chatbot feature on the Forest Preserves' website to expand ADA accessibility, improve customer service and decrease staff time. The chatbot will prompt the user with questions, while guiding them through the website to access the information the user is seeking. A staff member can take over the chat at any time and communicate directly with the user.
- **Horizons Magazine:** Grow distribution to increase public awareness of the Forest Preserves and opportunities to give. 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.

CALENDAR YEAR	2021	2022	2023	2024
Communication Insights	ACTUAL	ACTUAL	ESTIMATED*	PROJECTED*
Website—LCFPD.org				
<i>Website Unique Visitors</i> ¹	1,340,000	1,514,301	1,750,000	1,950,000
<i>Total Sales Revenue</i>	\$ 740,000	\$ 875,950	\$ 950,000	\$ 1,025,000
<i>Total Number of Orders</i>	13,900	15,365	18,000	20,000
Horizons ²				
<i>Annual Total Mailed</i>	127,059	95,663	129,000	132,000
<i>Annual Total Printed</i>	144,258	110,500	153,000	160,000
<i>Online Flipbook Reads / Impressions</i>	5,470 / 56,666	8,839 / 106,956	12,000 / 120,000	15,000 / 145,000
E-newsletters				
<i>Total Subscribers</i> ³	47,200	45,115	47,100	50,000
Facebook				
<i>Followers</i>	16,650	19,301	21,300	23,500
<i>Total Impressions</i> ⁴	13,000,000	9,300,000	11,000,000	12,000,000
Flickr				
<i>Total Photos Uploaded by Members</i> ⁵	13,400	13,550	13,900	14,500
Instagram				
<i>Followers</i>	5,600	6,222	6,900	7,500
<i>Total Impressions</i> ⁶	1,500,000	697,000	660,000	725,000
Lake County Nature Blog				
<i>Views</i>	13,000	13,400	14,000	14,500
<i>Visitors</i>	9,400	10,400	11,400	12,400
LinkedIn				
<i>Followers</i>	1,670	1,975	2,300	2,600
Podcast: Words of the Woods				
<i>Total Plays</i> ⁷	3,200	3,600	3,900	4,200
Twitter				
<i>Engagement</i>	3,200	4,400	4,600	5,300
<i>Followers</i>	7,800	8,000	8,200	8,400
YouTube				
<i>Total Views</i>	175,000	31,100	35,000	40,000
Untappd ⁸				
<i>Views</i>			25,000	40,000
<i>Subscribers</i>			100	175

* **Estimated** column reflects insights from July 1, 2022 to June 30, 2023 due to the timing of this publication. **Projected** column predicts 2024 fiscal 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. Spring and Summer issues were combined in 2022.

³ Communications & Design staff communicates via email to 43,767 subscribers and 151 reporters.

⁴ Total impressions is the number of times any content was displayed on a person's screen on Facebook. Content includes posts, check-ins, ads, stories, and more.

⁵ Flickr photos are a moment in time measurement; a selected date range measurement is not available.

⁶ Total impressions is the number of times any content was displayed on a person's screen on Instagram. Content includes posts, check-ins, ads, stories, and more.

⁷ Podcast plays are a moment in time measurement; a selected date range measurement is not available.

⁸ Untappd was added in 2023 to host the Beer Garden at Independence Grove's menu and events.

Development Division – Program Statement

In partnership with our Forest Preserve colleagues and Preservation Foundation leadership, the Development Division will continue to raise unrestricted funds, funding for projects and programs, and endowed funds to extend and accelerate the work of the District. In 2024, our efforts will focus on key elements identified as Roadmap to 2025 objectives.

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

- Launch the public phase of the endowment campaign in May 2024.
- Work with Preservation Foundation Board of Directors and Committee members to host 250 prospective donors for “An Evening with Joel Sartore,” which will serve as the first public event of the campaign.
- Develop a series of “mini campaigns” highlighting opportunities and needs at specific preserves to encourage general endowment support.
- Begin installation of recognition for campaign donors, which will provide passive endowment engagement throughout our preserves.

Strengthen Connections: increase countywide awareness of the Preservation Foundation from 16% (2019 survey results) to 32%.

- Develop a monthly Point of Entry event to showcase the work of the Forest Preserves, how the Preservation Foundation extends and accelerates this work, and serve as an introduction to our mission.
- Work with the Preservation Foundation Board of Directors and Committee members to recruit, orient and engage three to five additional civic and corporate leaders to join Foundation leadership.
- In collaboration with the Communications & Design Division, create engaging outreach touches (both digital and print) that can be leveraged for one-to-one meetings or large events to provide a short introduction to the Preservation Foundation.
- Continue to promote and grow both the Guardian Society (donors who give more than \$1,000 annually) and the Preservation Society (donors who include the Forest Preserves in their will or estate plan). Leverage these donors’ impact to highlight the Preservation Foundation’s work.

Strengthen Connections: increase the donor base from 4,600 to 9,200.

- Continue to capitalize on partnership opportunities like the Illinois Clean Energy Community Foundation stewardship challenges to encourage new donors.
- Implement a robust annual giving strategy utilizing cross-channel marketing that highlights the impact of giving to acquire new donors and increase gifts from existing donors.
- In addition to the Annual Fund, highlight the impact of giving to General Natural Resources, General Operations - Ground Maintenance and General Education, educating potential donors on how they can provide a flexible source of funding to an area of the Forest Preserves that is important to them.

- Identify habitat restoration, public access improvements, and other projects in the annual budget and Capital Improvement Plan that can be used to encourage new donors to step forward and make their first gift to the Forest Preserves.
- 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	2022 Actual	2023 Estimated	2024 Projected
Unrestricted	\$211,343	\$200,000	\$200,000
<i>Number of Gifts</i>	704	750	750
<i>Average Gift Size</i>	\$300	\$267	\$267
Temporarily (Program) Restricted	\$1,739,540	\$2,137,000	\$800,000
<u>Program-Specific Goals:</u>			
<i>Operations - Grounds Maintenance Fund</i>	\$10,190	\$12,500	\$16,000
<i>Natural Resources Fund</i>	\$12,806	\$13,000	\$16,500
<i>Education Fund</i>	\$4,810	\$5,000	\$6,000
Permanently Restricted	\$3,383,939	\$3,500,000	\$7,000,000
Total Fundraising Revenue	\$5,334,822	\$5,837,000	\$8,000,000
Giving Society Members	2022 Actual	2023 Estimated	2024 Projected
Guardian Society	161	170	190
Preservation Society	23	25	27
Engagement Activities	2022 Actual	2023 Estimated	2024 Projected
New Donors	385	456	1,060
Cultivation and Stewardship Events	20	25	30
Board and Committee Recruitment	3	2	5

Range	Campaign Donors			Campaign Dollars		
	Goal	As of 06.30.23	% of Goal	Goal	As of 06.30.23	% of Goal
\$2,500,000+	1	0	0%	\$2,500,000.00	\$0.00	0%
\$1,000,000 - \$2,499,999	3	2	67%	\$3,000,000.00	\$2,000,000.00	67%
\$500,000 - \$999,999	6	2	33%	\$3,000,000.00	\$1,000,010.30	33%
\$250,000 - \$499,999	10	1	10%	\$2,500,000.00	\$428,933.10	17%
\$100,000 - \$249,999	20	4	20%	\$2,000,000.00	\$588,068.56	29%
\$50,000 - \$99,999	20	3	15%	\$1,000,000.00	\$160,000.00	16%
\$25,000 - \$49,999	100	3	3%	\$2,500,000.00	\$85,000.00	3%
\$10,000 - \$24,999	200	7	4%	\$2,000,000.00	\$101,000.00	5%
\$5,000 - \$9,999	200	13	7%	\$1,000,000.00	\$87,928.23	9%
\$1,000 - \$4,999	200	62	31%	\$200,000.00	\$171,375.00	86%
\$250 - \$999	600	72	12%	\$150,000.00	\$26,628.95	18%
Gifts below \$249	1,500	240	16%	\$150,000.00	\$19,170.00	13%
TOTAL	2,860	409	14%	\$20,000,000.00	\$ 4,668,114.14	23%

FULL TIME EQUIVALENT (FTE)	2021	2022	2023	2024
Community Engagement & Partnerships	11.5	13	13.38	14.38



2023 Budget	2023 Estimate	2024 Request
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Funding Sources

General Corporate Fund Tax Levy	\$2,086,008	\$1,845,123	\$2,172,074
Retirement Fund Tax Levy	170,620	143,140	193,170
Other Revenue	23,390	60,714	38,500
Total Funding	2,280,018	2,048,977	2,403,744

Expenditures

Salaries (14.38 FTE)	1,094,830	918,520	1,269,604
Benefits	206,980	128,570	184,408
Payroll taxes and IMRF costs	170,620	143,140	193,170
Commodities	139,310	145,494	134,525
Contractuals	668,278	713,253	622,037
Total Operating Expenses	2,280,018	2,048,977	2,403,744
Capital	0	0	0
Total Expenditures	\$2,280,018	\$2,048,977	\$2,403,744

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Request
Expenditures					
Personnel					
Salaries & Wages	784,644	839,622	1,080,070	900,260	1,255,254
Part Time Wages	42,323	1,672	14,060	14,060	13,650
Overtime Wages	686	0	700	0	700
Sick Pay Reimbursement	14,169	4,160	0	4,200	0
Health Insurance	137,069	120,362	206,980	128,570	184,408
Total Personnel	978,891	965,816	1,301,810	1,047,090	1,454,012
Commodities					
Office Supplies	1,888	2,776	3,700	2,600	3,100
Furniture & Equipment		1,778	0	0	0
Digital Supplies	2,688	1,864	0	0	0
Software		5,715	0	0	0
Computer Hardware	169	5,865	0	649	2,300
Postage	65,856	53,217	125,310	132,015	116,410
Operating Supplies	3,518	5,060	10,300	10,230	12,715
Total Commodities	74,119	76,273	139,310	145,494	134,525
Contractuals					
Computer Fees & Services	25,701	22,911	109,990	104,925	109,615
Consulting Fees	70,467	132,002	64,300	88,300	22,300
Advertising	1,462	2,400	126,000	122,490	99,325
Printing	77,185	78,225	211,608	229,230	230,724
Photography Services	3,500	3,985	0	0	0
Dues & Subscriptions	4,620	5,660	22,650	19,261	20,653
Telephone	4,584	4,961	7,040	7,080	8,650
Online Communications	11,875	18,551	0	0	0
Vehicle Replacement Charge	0	0	0	0	0
IT Replacement Charge	20,440	17,630	17,090	17,090	16,460
Professional Development	2,199	6,678	19,900	12,600	17,750
Mileage Reimbursement	97	156	400	400	900
Miscellaneous Contractuals	60,819	97,624	89,300	111,877	95,660
Total Contractuals	282,949	390,784	668,278	713,253	622,037
Total Operating Expenses	1,339,283	1,432,872	2,109,398	1,905,837	2,210,574

Private Donations &

Sponsorship Revenue from

Foundation *

\$3,589,786

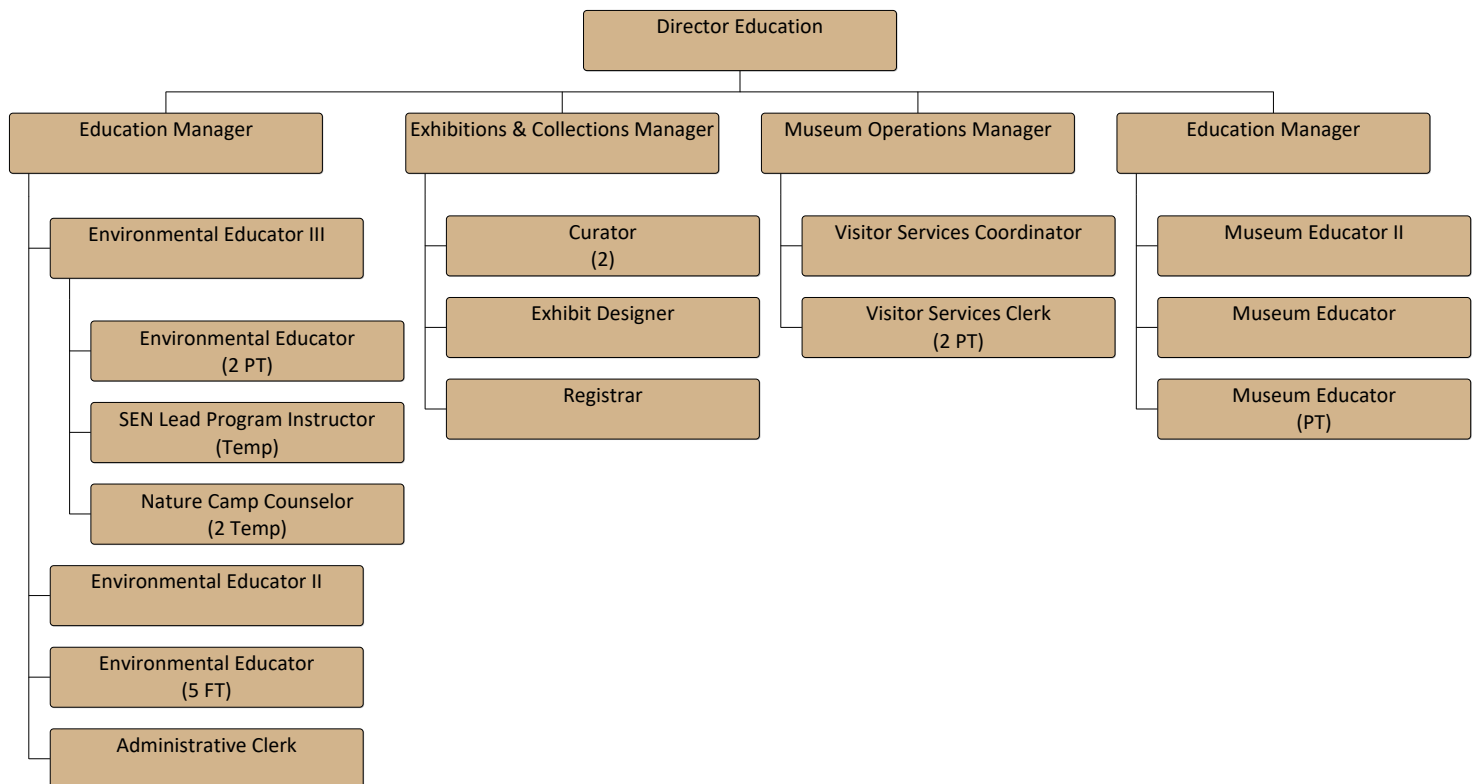
\$2,428,575

\$4,538,000

\$7,700,000

\$7,700,000

** 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, family and adult 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 recently completed Education Center 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 families and adults can be found at many of the District sites; school field trips are available at eight preserves and at 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, family and adult 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 2024

- Successfully complete the reaccreditation process for the Dunn Museum through the American Alliance for Museums.
- Host programs and exhibitions that *Celebrate Cicadas*, the emergence of the 17-year periodical cicada.
- 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.
- 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 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 2024 includes the national touring *Dinosaurs: Fossils Exposed*, *Improving Landscape Health*, *Celebrating Cicadas* and *The Art of Bob Ross*. Booking of the travelling exhibition, *Marvelocity: The Art of Alex Ross* will continue into 2025.
- Continue to develop content for the DunnTV YouTube channel as a means to increase outreach to communities throughout Lake County and beyond.

- 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 programs for the public.
- Begin to offer education programming focused on the sustainability features of the new Education Center at Ryerson Woods.
- Continue to broaden native landscaping program offerings with a goal to increase the use of native plants on non-Forest Preserve properties.

Education Performance Measurements	2021* ACTUAL	2022 * ACTUAL	2023 ESTIMATED	2024 PROJECTED
School Group Attendance				
Environmental Education	8,298	8,711	15,000	16,000
History/Cultural Education	1,778	5,870	7,000	8,000
Other Program/Event Attendance				
Environmental Education	5,731	10,311	13,000	13,000
History/Cultural Education	3,360	4,546	4,500	5,000
Bess Bower Dunn Museum				
Museum General Admissions	8,057	15,789	16,000	17,000
Collections Customers Served	343	296	300	300
Illinois Digital Archives Page Views	21,400	25,703	25,000	25,000
Blog Page Views	75,000	91,845	80,000	85,000
Dunn TV Views (Subscribers)	10,900	13,100	15,000	20,000
Virtual Exhibit Views	10,899	5,717	9,000	11,000
Traveling Exhibit Attendance	**	10,937	15,000	15,000
Ryerson Welcome Center Attendance	3,249	4,627	7,500	7,500
Volunteer Hours				
Environmental Education	1,100	1,544	2,000	2,500
History/Cultural Education	100	317	400	500

* impacted by COVID-19 pandemic

** programs did not exist

FULL-TIME EQUIVALENT (FTE)	2021	2022	2023	2024
EDUCATION DEPARTMENT	23.05	23.64	23.69	23.19

2023 Budget	2023 Estimate	2024 Request
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Funding Sources

General Corporate Fund Tax Levy	\$2,211,734	\$2,190,074	\$2,509,517
Retirement Fund Tax Levy	285,580	278,970	303,480
Grants and Donations	224,600	221,780	48,500
Land and Building Rentals	2,000	1,300	2,000
Charges for Service and Sales	60,600	77,780	63,000
Programs and Admissions	95,140	104,650	91,400
Other Revenues	94,700	87,000	90,350
Total Funding	2,974,354	2,961,554	3,108,247

Expenditures

Salaries (23.19 FTE)	1,686,850	1,647,770	1,792,544
Benefits	337,120	366,410	399,008
Payroll taxes and IMRF costs	285,580	278,970	303,480
Commodities	152,420	160,260	176,805
Contractuals	382,380	371,408	436,410
Total Operating Expenses	2,844,350	2,824,818	3,108,247
Capital	130,004	136,736	0
Total Expenditures	\$2,974,354	\$2,961,554	\$3,108,247



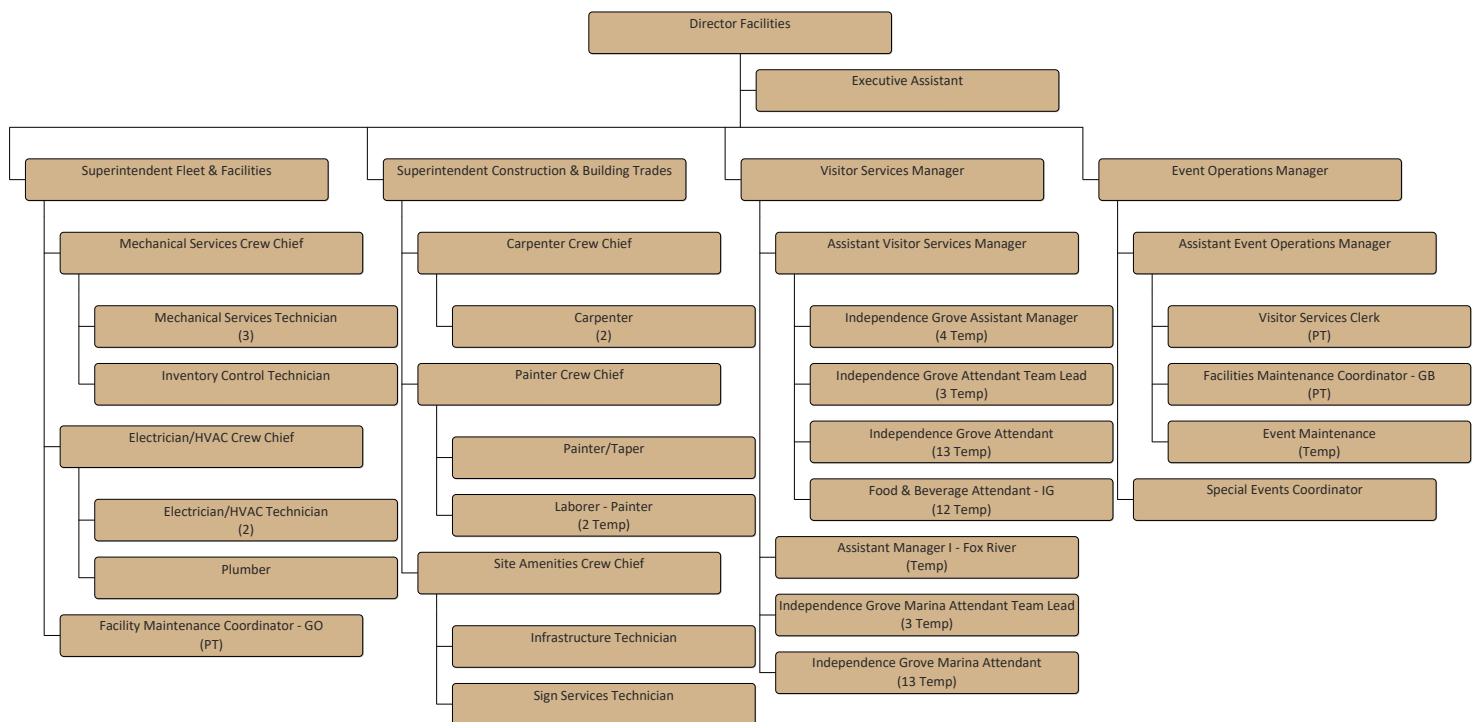
Lake County Forest Preserves

Budget Request 2024
1000 General Corporate Fund
Education Department

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Request
Expenditures					
Personnel					
Salaries & Wages	991,895	594,934	624,870	648,210	649,638
Part Time Wages	54,897	62,129	94,290	53,360	105,743
Overtime Wages	79	462	0	0	0
Sick Pay Reimbursement	3,059	4,935	950	4,900	950
Health Insurance	216,363	145,250	146,000	155,590	155,808
Total Personnel	1,266,293	807,710	866,110	862,060	912,139
Commodities					
Office Supplies	565	1,999	2,890	3,490	2,750
Furniture & Equipment	0	-	-	-	-
Books, Periodicals, Manuals	38	24	250	250	-
Postage	5,779	10,241	800	800	800
Uniforms	6,908	398	3,230	3,330	3,050
Operating Supplies	24,182	23,738	58,700	60,400	70,405
Total Commodities	37,472	36,401	65,870	68,270	77,005
Contractuals					
Merchant Credit Card Fees	8,710	5,772	4,500	5,000	4,500
Advertising	10,107	10,954	0	0	0
Printing	7,872	14,234	240	240	240
Dues & Subscriptions	1,374	2,358	1,710	1,800	2,230
Licenses & Permits	798	51	0	0	0
Natural Gas	1,107	1,202	1,220	1,200	1,230
Electricity	9,381	8,579	8,900	7,100	7,380
Telephone	18,261	9,150	11,300	8,560	9,700
Water & Sewer	369	696	760	860	870
Pest Control	109	99	180	500	180
Repairs & Maint. Building	9,896	10,120	11,960	11,960	11,960
Repairs & Maint. Equipment	0	0	200	200	200
Equipment Rental	1,853	1,159	1,200	1,200	1,200
Vehicle Replacement Charge	10,180	2,040	2,040	2,040	2,040
IT Replacement Charge	22,230	16,690	18,160	18,160	18,820
Certifications and Education	412	97	620	620	960
Professional Development	8,567	13,023	14,250	8,000	14,200
Mileage Reimbursement	1,481	2,005	1,700	1,500	1,500
Miscellaneous Contractuals	19,341	40,258	32,850	35,740	64,650
Total Contractuals	132,048	138,489	111,790	104,680	141,860
Total Operating Expenses	1,435,813	982,600	1,043,770	1,035,010	1,131,004

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Request
Expenditures					
Personnel					
Salaries & Wages	365,311	379,643	451,370	493,160	492,486
Part Time Wages	34,290	34,482	37,040	35,230	40,086
Overtime Wages	0	265	0	0	0
Sick Pay Reimbursement	675	8,617	0	8,600	0
Health Insurance	83,397	92,896	107,210	138,620	139,456
Total Personnel	483,673	515,902	595,620	675,610	672,028
Commodities					
Office Supplies	1,065	1,873	1,250	1,250	250
Software		0	600	600	0
Computer Hardware	0	0	0	0	0
Books, Periodicals, Manuals	215	152	250	250	250
Postage	1,849	11,063	25,100	29,080	24,350
Uniforms	94	0	500	500	500
Operating Supplies	23,523	25,197	32,400	33,970	46,900
Cost of Goods Sold	8,674	25,819	20,500	20,500	20,500
Total Commodities	35,420	64,104	80,600	86,150	92,750
Contractuals					
Computer Fees & Services	7,568	8,423	12,440	14,010	13,870
Merchant Credit Card Fees	0	0	8,000	2,000	2,000
Advertising	47,909	36,493	0	0	0
Printing	36,428	11,800	1,000	1,000	1,000
Photography Services	0	1,000	1,500	1,500	1,500
Dues & Subscriptions	3,453	1,748	4,040	4,040	2,000
Electricity	74,759	56,662	76,500	74,220	77,190
Telephone	5,040	4,670	6,200	5,270	4,100
Pest Control	582	1,315	660	0	0
Repairs & Maint. Building	20,774	21,291	22,320	22,320	25,200
Repairs & Maint. Equipment	0	0	0	0	0
Equipment Rental	982	1,214	1,920	1,985	1,920
Vehicle Replacement Charge	2,030	2,030	2,030	2,030	2,030
IT Replacement Charge	21,250	18,480	20,830	20,830	22,140
Professional Development	4,040	14,148	6,400	6,400	7,730
Mileage Reimbursement	2	86	200	200	150
Miscellaneous Contractuals	43,205	39,355	54,500	67,980	57,700
Total Contractuals	268,022	218,714	218,540	223,785	218,530
Total Operating Expenses	787,115	798,720	894,760	985,545	983,308
Capital					
Office Equipment	0	0	0	0	0
Computer Hardware	0	0	0	0	0
Miscellaneous Capital	0	1,800	25,800	20,000	0
Total Capital	0	1,800	25,800	20,000	0
Total Expenditures	787,115	800,520	920,560	1,005,545	983,308

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Request
Expenditures					
Commodities					
Operating Supplies	0	0	0	0	0
Total Commodities	0	0	0	0	0
Contractuals					
Dues & Subscriptions	0	103	0	0	0
Licenses & Permits	0	0	200	0	0
Natural Gas	3,023	4,404	4,920	4,000	4,400
Electricity	4,001	4,845	5,160	5,100	5,300
Telephone	2,480	2,436	2,550	2,600	2,600
Pest Control	533	708	800	800	800
Repairs & Maint. Building	760	760	5,000	5,000	5,000
IT Replacement Charge	1,250	1,250	0	0	0
Miscellaneous Contractuals	0	0	500	500	500
Total Contractuals	12,047	14,507	19,130	18,000	18,600
Total Operating Expenses	12,047	14,507	19,130	18,000	18,600



General Program Statement

The Facilities Department consists of three divisions: Business Development, Construction and Building Trades, and Fleet and Facilities.

Business Development operates and manages the District's revenue generating facilities with an emphasis on public access. The Division consists of the Fox River Preserve's marina, boat launch, and storage operations; Greenbelt Cultural Center banquet operations, events, and facilitation of educational programming; Independence Grove beer garden, marina, north bay pavilion, and visitor's center management; and banquet operations at the Lodge at ThunderHawk. The division also oversees license agreements such as the concessionaire agreement at Independence Grove; special event coordination; as well as coordination of Special Use and Vendor permitting throughout the District.

Construction and Building Trades maintains, repairs, and makes improvements to the District's buildings and amenities, including carpentry repairs and maintenance; installation and repair to fences, signs, benches and gates; and painting and maintaining building interiors and exteriors; as well as producing District signs, banners, and materials promoting community engagement.

Fleet and Facilities performs mechanical repair and preventative maintenance on District vehicles and mobile equipment; maintains a central stores operation for the entire District; maintains, repairs, and makes improvements to the District's mechanical and electrical equipment, including HVAC, plumbing, and electricals systems.

Key Objectives for 2024

- Strategically grow business and private rental program at Greenbelt Cultural Center and the Lodge at ThunderHawk Golf Club to maximize public access and revenue-generating potential, particularly during underutilized rental periods.
- Continue expansion opportunities at the Beer Garden at Independence Grove maximizing public access and revenue generation through semi-private use and public programming.
- Explore the expansion of public programming at Independence Grove to improve public access during off-season operation.
- Centralize/consolidate public communication through standardized customer service outreach via on-line and phone contracts.
- Standardize permitted use of preserves through Special Use, Open Area, and Vendor permitting seizing the opportunity to reinforce the District's commitment to responsible stewardship.
- Continue to seek out efficiencies in customer service through on-line access and "one-stop" e-commerce transactions with the public.

Fox River Preserve and Marina

Fox River Forest Preserve's 330-acres provide year-round general public access, outdoor recreation and environmental education opportunities in a riverfront preserve. The preserve includes a 4-lane boat launch, six courtesy docks, a 169-slip marina, two rental shelters, year-round 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 Business Development Division manages all of the boating operations, which include the marina, launch and boat storage.

PERFORMANCE MEASUREMENTS	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 PROPOSED
Boat Slip Lease Revenue	\$164,613	\$194,142	\$200,000	\$200,000
Boat Launch Revenue	\$23,090	\$39,264	\$32,000	\$36,500
Boat Storage Revenue	\$103,093	\$121,877	\$120,000	\$120,000

Greenbelt Cultural Center

The Greenbelt Cultural Center hosts environmental and education programs, special events and private rentals serving clients for corporate, local government, non-profits, and community partners, as well as private renters hosting social events.

PERFORMANCE MEASUREMENTS	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 PROPOSED
Greenbelt Rental Revenue	\$104,882*	\$178,480	\$175,000	\$200,000

*Revenue effected by COVID-19 recovery

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 catering. The Lodge also provides rental opportunities for corporations, local businesses, non-profit groups and community organizations.

PERFORMANCE MEASUREMENTS	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 PROPOSED
Thunderhawk Rental Revenue	n/a *	\$ 55,379	\$100,000	\$100,000

* Operated by Licensee

Independence Grove

Independence Grove offers a wide range of outdoor recreation opportunities and facilities including a visitors center and banquet facility, marina with boat and bike rentals, a beer garden, a picnic pavilion, a lakefront plaza with an amphitheater, a canoe launch on the Des Plaines River and seven miles of trail with connection to the Des Plaines River Trail. Outdoor recreation is centered around a 129-acre lake designed for boating and fishing. Rental opportunities include kayaks, canoes, paddleboats, fishing boats, stand-up paddleboards, and bicycles. Additional amenities include a beer garden featuring Lake County craft beers, an accessible fishing pier, sand volleyball courts, and a native plant demonstration garden. The Visitors Center includes a catering and event concession providing year-round banquet and meeting services, as well as, seasonal food and beverage service for preserve guests .

The Business Development Division manages all of the recreational operations, including the marina, beer garden, site rentals, the popular “Events in the Plaza” series, and special events, as well as the concessionaire license agreement.

PERFORMANCE MEASUREMENTS	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 PROPOSED
Boat Rental Revenue	\$263,474	\$212,910	\$270,000	\$270,000
Beer Garden Revenue	\$133,044	\$166,590	\$175,000	\$210,000
Parking Fee Revenue	\$100,983	\$91,876	\$101,000	\$55,000
Concessionaire Revenue	\$273,366	\$441,963	\$400,000	\$250,000*
Site Rental Revenue	\$24,614	\$47,482	\$45,000	\$45,000

*New concessionaire in 2024

FULL TIME EQUIVALENT (FTE)	2021	2022	2023	2024
FACILITIES	64.17	65.71	36.16*	36.16

* Decrease in the 2023 FTE was due to a restructuring of departments.



2023 Budget	2023 Estimate	2024 Request
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Funding Sources

General Corporate Fund Tax Levy	\$2,904,393	\$2,944,810	\$2,890,160
Retirement Fund Tax Levy	364,590	356,500	269,960
Grants & Donations	6,500	56,500	0
Land and Building Rentals	433,680	408,680	418,680
Charges for Service and Sales	1,691,040	1,720,640	1,810,510
Permits	37,100	32,100	29,000
Programs and Admissions	101,000	101,000	55,000
Concessionaire Revenue	400,000	400,000	250,000
Other Revenue	196,760	366,130	366,870
Total Funding	6,135,063	6,386,360	6,090,180

Expenditures

Salaries (36.16 FTE)	2,338,595	2,286,700	1,773,697
Benefits	545,796	520,050	430,913
Payroll taxes and IMRF costs	364,590	356,500	269,960
Commodities	1,100,870	1,121,840	1,111,120
Contractuals	776,770	818,002	813,490
Total Operating Expenses	5,126,621	5,103,092	4,399,180
Capital	1,008,442	1,283,268	1,691,000
Total Expenditures	\$6,135,063	\$6,386,360	\$6,090,180

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Request
Revenues					
Sale of Fixed Assets	14,230.71	51,377	6,000	6,270	0
Land & Building Leases	164,896	324,601	390,400	365,400	390,400
Miscellaneous Revenue	24,132	22,534	14,460	37,430	4,460
District Housing Rental	41,184	42,516	43,280	43,280	28,280
Concessionaire Revenue	273,366	441,963	400,000	400,000	250,000
Licenses	25,176	28,742	26,450	26,450	27,110
Donations	6,500	10,875	6,500	56,500	0
Picnic Permits	1,180	1,780	3,500	2,000	2,000
Special Use Permits	8,330	18,535	30,000	30,000	25,000
Fishing Permits	0	0	3,600	100	2,000
Equipment Rental	236,474	212,910	270,000	270,000	270,000
Packaged Sales	1,354	1,492	2,050	2,250	2,050
Food and Beverage Sales	138,875	168,622	156,000	178,500	216,000
Seasonal Marina Slip-Resident	89,264	103,561	110,000	110,000	110,000
Seasonal Marina Slip-Non Res	75,349	90,581	90,000	90,000	90,000
Daily Slip Fee	8,415	3,453	3,000	3,400	3,000
Daily Boat Launch Non-Resident	4,499	3,940	3,500	5,000	3,500
Daily Boat Launch Pass	20,614	14,059	18,000	18,000	18,000
Boat Storage	77,208	83,131	80,000	80,000	80,000
Marina Store Sales	1,820	1,047	3,000	3,000	3,000
Boat In/Out Service	32,354	32,992	28,000	33,000	28,000
Trailer Storage	12,315	14,493	12,000	12,000	12,000
Parking Fees	100,983	91,876	101,000	101,000	55,000
Daily Boat Launch Pass-Non Res	18,650	22,113	15,000	15,000	15,000
Interest Income-Leases	0	9,960	0	0	0
Lake County Fuel Revenue	86,969	115,402	100,000	100,000	100,000
Total Revenues	\$1,464,137	\$1,912,553	\$1,915,740	\$1,988,580	\$1,734,800
Expenditures					
Personnel					
Salaries & Wages	1,746,697	1,812,927	2,025,745	2,007,140	1,411,508
Part Time Wages	185,760	187,530	305,080	265,910	356,919
Overtime Wages	3,426	4,743	2,000	6,580	2,000
Sick Pay Reimbursement	32,936	13,904	5,770	7,070	3,270
Health Insurance	421,730	460,624	545,796	520,050	430,913
Total Personnel	2,390,548	2,479,728	2,884,391	2,806,750	2,204,610
Commodities					
Office Supplies	1,257	2,363	2,750	2,750	2,750
Furniture & Equipment	5,957	4,106	34,200	34,870	18,000
Software	-12	237	0	0	0
Computer Hardware	0	0	3,500	3,500	0
Postage	82	43	920	920	920
Gasoline & Oil	317,849	376,305	400,000	400,000	410,500
Uniforms	6,441	10,416	10,550	11,000	10,800
Small Tools & Equipment	16,283	24,841	24,050	25,390	25,550
Building Maint. Supplies	91,939	98,663	113,700	113,700	106,200

	2021	2022	2023	2023	2024
	Actual	Actual	Budget	Estimate	Request
Ground Maint. Supplies	562	1,234	0	1,300	0
Equipment Maint. Supplies	125,307	207,259	177,100	177,100	187,100
Vehicle Maint. Supplies	47,482	61,673	50,000	50,000	50,000
Operating Supplies	56,250	59,697	62,800	70,010	71,800
Cost of Goods Sold	37,523	52,830	43,800	53,800	53,800
Total Commodities	706,922	899,667	923,370	944,340	937,420
Contractuals					
Computer Fees & Services	2,256	3,290	7,610	8,060	14,480
Merchant Credit Card Fees	14,728	31,316	25,000	25,000	30,000
Advertising	793	5,417	5,300	5,500	5,500
Printing	616	256	5,940	5,940	2,540
Dues & Subscriptions	890	1,354	2,580	3,010	3,660
Licenses & Permits	8,053	9,224	12,630	12,630	12,900
Natural Gas	59,281	79,280	85,770	75,920	77,550
Electricity	166,080	133,871	173,730	146,370	152,640
Telephone	25,887	16,912	20,190	17,660	18,460
Water & Sewer	17,917	18,170	15,200	21,850	22,010
Pest Control	3,193	3,729	8,760	8,760	6,800
Repairs & Maint. Building	38,152	57,771	89,100	90,580	98,100
Repairs & Maint. Grounds	0	0	10,000	10,000	10,500
Repairs & Maint. Equipment	37,612	45,479	69,300	102,510	87,050
Repairs & Maint. Vehicles	7,451	16,745	10,000	42,140	25,000
Equipment Rental	10,956	17,464	20,210	22,012	26,470
Vehicle Replacement Charge	45,660	52,825	44,470	44,470	44,670
IT Replacement Charge	43,737	33,610	40,140	40,140	38,380
Certifications and Education	116	185	2,480	2,380	2,470
Professional Development	17	629	13,200	11,700	19,700
Mileage Reimbursement	242	2,041	8,000	7,250	3,650
Real Estate & Drainage Taxes	1,472	1,107	2,000	2,000	2,000
Miscellaneous Contractuals	36,543	52,042	52,420	59,380	56,220
Total Contractuals	521,650	582,716	724,030	765,262	760,750
Total Operating Expenses	3,619,120	3,962,111	4,531,791	4,516,352	3,902,780
Capital					
Computer Hardware	0	0	26,690	29,540	0
Furniture & Fixtures	0	27,402	3,200	3,200	0
Lease Outlay	0	29,946	0	0	0
Miscellaneous Capital	0	27,845	0	0	0
Total Capital	0	85,193	29,890	32,740	0
Non-Operating					
Lease Liability Issued	0	-29,946	0	0	0
Principal Payment Lease	0	5,838	0	0	0
Interest Expense - Lease	0	387	0	0	0
Transfers	0	4,500	0	4,500	4,500
Total Non-Operating	0	-19,221	0	4,500	4,500
Net Tax Levy Impact	2,154,983	2,115,530	2,645,941	2,565,012	2,172,480

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Request
Revenues					
Miscellaneous Revenue	3,038	4,871	4,200	4,500	4,200
Seasonal Marina Slip-Resident	89,264	103,561	110,000	110,000	110,000
Seasonal Marina Slip-Non Res	75,349	90,581	90,000	90,000	90,000
Daily Slip Fee	8,415	3,453	3,000	3,400	3,000
Daily Boat Launch Non-Reside	4,499	3,940	3,500	5,000	3,500
Daily Boat Launch Pass	20,614	14,059	18,000	18,000	18,000
Boat Storage	77,208	83,131	80,000	80,000	80,000
Boat In/Out Service	32,354	32,992	28,000	33,000	28,000
Trailer Storage	12,315	14,493	12,000	12,000	12,000
Daily Boat Launch Pass-Non R	18,650	22,113	15,000	15,000	15,000
Total Revenues	\$341,706	\$373,192	\$363,700	\$370,900	\$363,700
Expenditures					
Personnel					
Salaries & Wages	12,232	11,251	11,730	12,650	14,750
Part Time Wages	0	19,864	25,480	25,050	31,220
Overtime Wages	0	69	0	0	0
Sick Pay Reimbursement	1,537	0	210	210	210
Health Insurance	1,990	4,677	3,550	2,860	3,810
Total Personnel	15,759	35,861	40,970	40,770	49,990
Commodities					
Office Supplies	510	243.99	500	500	500
Postage	0	19.31	70	70	70
Uniforms	0	193.4	200	200	200
Small Tools & Equipment	246	316.75	400	400	400
Building Maint. Supplies	-608	0	300	300	300
Equipment Maint. Supplies	1,725	13910.69	15100	15100	15100
Operating Supplies	709	355.11	500	800	500
Total Commodities	2,582	15,039	17,070	17,370	17,070
Contractuals					
Merchant Credit Card Fees	10,633	13,778	5,000	5,000	14,000
Advertising	0	0	500	500	500
Printing	120	65	1,000	1,000	100
Telephone	1,469	1,495	1,780	1,370	1,550
Pest Control	0	0	2,000	2,000	0
Equipment Rental	950	0	1,170	1,170	1,170
IT Replacement Charge	1,390	1,390	1,300	1,300	1,310
Mileage Reimbursement	0	0	100	100	100
Miscellaneous Contractuals	528	796	0	2,330	0
Total Contractuals	15,090	17,524	12,850	14,770	18,730
Non-Operating					
Lease Liability Issued	0	-5,513	0	0	0
Lease Outlay	0	5,513	0	0	0
Principal Payment Lease	0	1,075	0	0	0
Interest Expense - Lease	0	71	0	0	0
Non-Operating	0	1,146	0	0	0
Total Expenditures	33,431	69,570	70,890	72,910	85,790
Net Tax Levy Impact	(308,275)	(303,622)	(292,810)	(297,990)	(277,910)



	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Request
Revenues					
Sale of Fixed Assets	0	3,077	0	270	0
Land & Building Leases	24,614	47,842	45,000	45,000	45,000
Miscellaneous Revenue	28	834.03	200	2870	200
Concessionaire Revenue	273,366	441,963	400,000	400,000	250,000
Donations	6,500	6,500	6,500	11,500	0
Picnic Permits	1,180	1,780	3,500	2,000	2,000
Fishing Permits	0	0	3600	100	2000
Equipment Rental	236,474	212,910	270,000	270,000	270,000
Packaged Sales	1,354	1,492	2,050	2,250	2,050
Food and Beverage Sales	138,875	168,622	156,000	178,500	216,000
Marina Store Sales	1,820	1,047	3,000	3,000	3,000
Parking Fees	100,983	91,876	101,000	101,000	55,000
Total Revenues	\$785,194	\$977,943	\$990,850	\$1,016,490	\$845,250
Expenditures					
Salaries & Wages	141,656	143,428	162,310	251,290	193,010
Part Time Wages	131,272	126,959	202,770	176,000	233,412
Overtime Wages	1,211	3,175	0	5,410	0
Sick Pay Reimbursement	2,619	0	1,060	1,060	1,060
Health Insurance	45,427	49,996	65,030	54,730	62,180
Total Personnel	322,185	323,557	431,170	488,490	489,662
Office Supplies	547	1,528	1,500	1,500	1,500
Furniture & Equipment	5,957	0	29,700	18,370	14,000
Postage	1	5	150	150	150
Uniforms	2,593	5,971	5,500	5,870	5,500
Small Tools & Equipment	0	120	600	600	600
Building Maint. Supplies	1,230	1,971	11,000	11,000	3,500
Equipment Maint. Supplies	2,559	64,313	37,000	37,000	42,000
Operating Supplies	29,984	29,717	34,200	39,200	39,200
Cost of Goods Sold	37,523	52,830	43,800	53,800	53,800
Total Commodities	80,394	156,455	163,450	167,490	160,250
Computer Fees & Services	0	0	0	0	6,600
Merchant Credit Card Fees	1,509	11,889	12,500	12,500	10,000
Advertising	165	1,289	1,400	1,400	1,400
Printing	70	191	2,300	2,300	2,300
Dues & Subscriptions	234	264	890	1,390	1,480
Licenses & Permits	205	2,625	2,200	2,200	2,200
Natural Gas	7,473	10,392	9,070	9,740	9,940
Electricity	10,302	6,606	10,480	9,770	10,160
Telephone	4,406	2,145	3,000	2,330	2,600
Water & Sewer	3,337	3,498	4,220	3,660	3,690
Repairs & Maint. Building	0	1,782	4,100	4,100	4,100
Repairs & Maint. Equipment	0	525	6,900	6,900	6,900
Equipment Rental	2,542	1,025	4,800	6,500	4,800
IT Replacement Charge	8,970	7,810	14,560	14,560	12,960
Certifications and Education	0	0	0	0	90



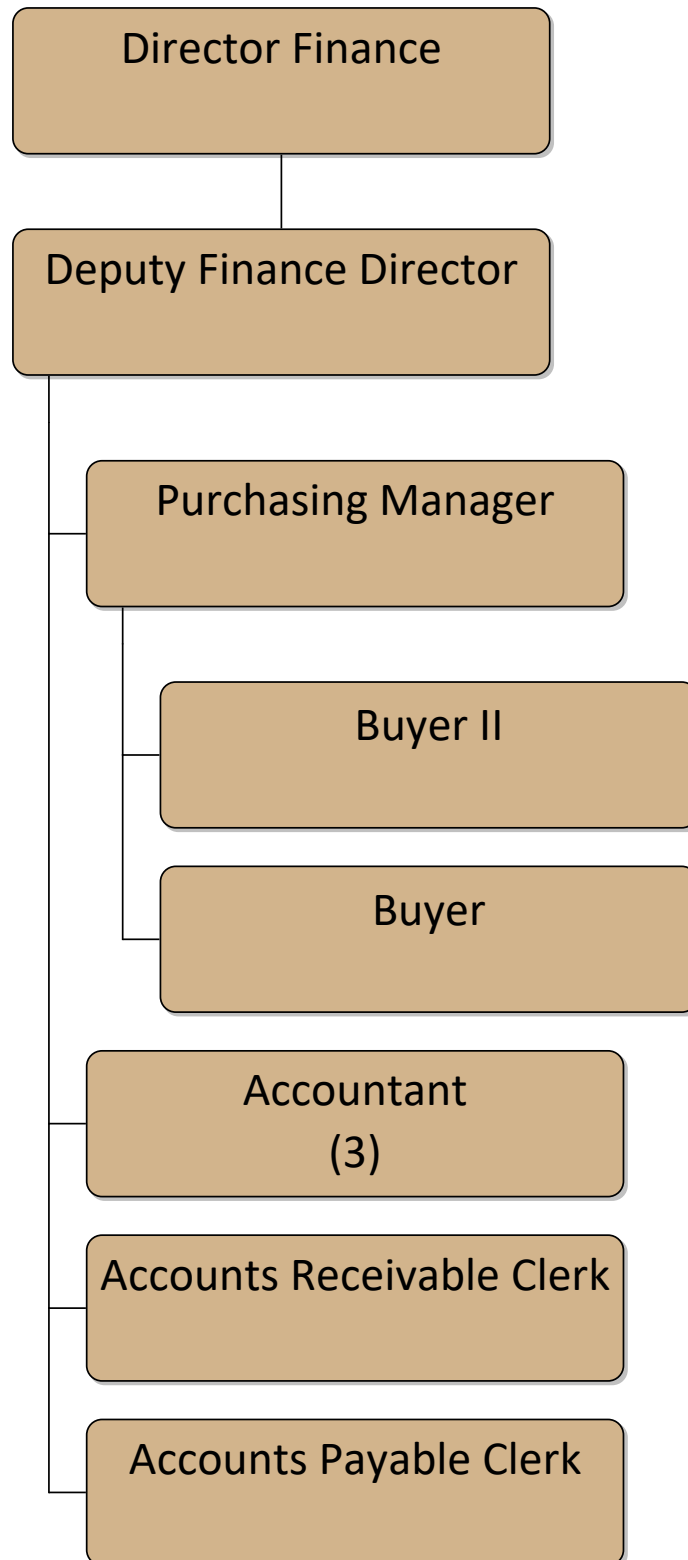
**Lake County
Forest Preserves**

Budget Request 2024
1000 General Corporate Fund
Facilities - Independence Grove

	2021	2022	2023	2023	2024
	Actual	Actual	Budget	Estimate	Request
Professional Development	0	604	4,000	4,000	7,500
Mileage Reimbursement	0	133	100	100	100
Miscellaneous Contractuals	29,280	42,230	36,500	41,060	32,200
Total Contractuals	68,493	93,009	117,020	122,510	119,020
Total Operating Expenses	471,072	573,021	711,640	778,490	768,932
Capital					
Computer Hardware	0	0	26,690	29,540	0
Furniture & Fixtures	0	9,129	3,200	3,200	0
Lease Outlay	0	24,433	0	0	0
Miscellaneous Capital	0	27,845	0	0	0
Total Capital	0	61,407	29,890	32,740	0
Non-Operating					
Lease Liability Issued	0	(24,433)	0	0	0
Principal Payment Lease	0	4,763	0	0	0
Interest Expense - Lease	0	316	0	0	0
Total Non-Operating	0	(19,354)	0	0	0
Total Expenses & Non-Operating	471,072	615,074	741,530	811,230	768,932
Net Tax Levy Impact	(314,122)	(362,869)	(249,320)	(205,260)	(76,318)

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Request
Revenues					
Land & Building Leases	104,882	178,480	200,000	200,000	200,000
Miscellaneous Revenue	7	0	0	0	0
Total Revenues	\$104,889	\$178,480	\$200,000	\$200,000	\$200,000
Expenditures					
Personnel					
Salaries & Wages	158,801	163,909	225,340	232,670	259,850
Part Time Wages	11,779	22,572	24,820	25,030	28,365
Overtime Wages	0	253	0	0	0
Sick Pay Reimbursement	0	1,302	0	1,300	0
Health Insurance	35,470	39,385	67,530	55,740	55,880
Total Personnel	206,050	227,423	317,690	314,740	344,095
Commodities					
Office Supplies	123	327	500	500	500
Furniture & Equipment	0	1,233	0	12,000	4,000
Software		237	0	0	0
Postage	0	0	50	50	50
Building Maint. Supplies	589	1,418	1,400	1,400	1,400
Operating Supplies	6,720	5,640	2,600	6,510	5,600
Total Commodities	7,432	8,855	4,550	20,460	11,550
Contractuals					
Computer Fees & Services	474	0	2,000	2,000	2,000
Merchant Credit Card Fees	2,585	5,649	4,000	4,000	6,000
Advertising	187	717	400	800	600
Printing	426	0	140	140	140
Dues & Subscriptions	137	589	800	800	950
Licenses & Permits		20	650	650	650
Natural Gas	5,291	6,147	7,340	5,580	5,800
Electricity	21,492	18,352	24,530	18,140	18,870
Telephone	10,339	4,338	5,500	4,600	5,000
Water & Sewer	2,078	1,678	1,850	1,750	1,770
Pest Control	0	0	500	500	500
Repairs & Maint. Building	22	1,380	7,000	7,000	7,000
Repairs & Maint. Equipment	1,213	0	7,150	7,150	7,150
Equipment Rental	1,767	1,256	3,000	3,102	8,000
IT Replacement Charge	5,500	4,930	4,490	4,490	5,050
Professional Development	0	0	2,100	2,100	3,100
Mileage Reimbursement	0	679	450	600	600
Miscellaneous Contractuals	4,464	5,696	10,500	10,500	19,500
Total Contractuals	55,975	51,430	82,400	73,902	92,680
Total Operating Expenses	269,457	287,707	404,640	409,102	448,325
Net Tax Levy Impact	164,568	109,228	204,640	209,102	248,325

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Request
Revenues					
Land & Building Leases	0	55,379	100,000	75,000	100,000
Total Revenues	\$0	55,379	100,000	75,000	100,000
Expenditures					
Personnel					
Part Time Wages	0	0	5,620	0	5,616
Total Personnel	0	0	5,620	0	5,616
Commodities					
Office Supplies	0	232	250	250	250
Furniture & Equipment	0	2,873	4,500	4,500	0
Computer Hardware	0	0	3,500	3,500	0
Postage	0	0	350	350	350
Building Maint. Supplies	0	286	1,000	1,000	1,000
Operating Supplies	0	749	1,500	1,500	1,500
Total Commodities	0	4,140	11,100	11,100	3,100
Contractuals					
Computer Fees & Services	0	237	1,000	1,000	1,000
Merchant Credit Card Fees	0	0	3,500	3,500	0
Advertising	0	1,413	2,000	2,000	2,000
Printing	0	0	2,500	2,500	0
Dues & Subscriptions		0	0	0	950
Pest Control	0	0	300	300	300
Repairs & Maint. Building	0	0	4,000	4,000	4,000
Repairs & Maint. Equipment	0	430	5,000	5,000	5,000
Equipment Rental	0	996	1,000	1,000	1,000
Professional Development	0	0	1,100	1,100	1,100
Mileage Reimbursement	0	0	450	450	450
Miscellaneous Contractuals	0	1,070	2,000	2,000	2,000
Total Contractuals	0	4,146	22,850	22,850	17,800
Total Operating Expenses	0	8,287	39,570	33,950	26,516
Capital					
Furniture & Fixtures	0	18,273	0	0	0
Total Capital	0	18,273	0	0	0
Non-Operating Expenses					
Transfers	0	4,500	0	4,500	4,500
Total Non-Operating Expenses	0	4,500	0	4,500	4,500
Total Expenses	0	31,060	39,570	38,450	31,016
Net Tax Levy Impact	0	(24,320)	(60,430)	(36,550)	(68,984)



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 2024

- 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	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 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	2	0	0	0

(1) Highest rating

FULL TIME EQUIVALENT (FTE)	2021	2022	2023	2024
Finance Department	9	9	9	10



2023 Budget	2023 Estimate	2024 Request
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Funding Sources

General Corporate Fund Tax Levy	\$1,244,640	\$1,241,346	\$1,465,230
Retirement Fund Tax Levy	116,490	112,910	137,000
Investment Income (Audit Fund)	1,500	6,500	5,300
Use of Audit Fund balance	53,610	26,370	11,218
Total Funding	1,416,240	1,387,126	1,618,748

Expenditures

Salaries (10.00 FTE)	756,340	733,390	909,832
Benefits	157,920	128,760	182,836
Payroll taxes and IMRF costs	116,490	112,910	137,000
Commodities	7,650	7,071	8,850
Contractuals	372,040	404,995	380,230
Total Operating Expenses	1,410,440	1,387,126	1,618,748
Capital	5,800	0	0
Total Expenditures	\$1,416,240	\$1,387,126	\$1,618,748

	2021	2022	2023	2023	2024
	Actual	Actual	Budget	Estimate	Request
Expenditures					
Personnel					
Salaries & Wages	659,578	587,881	663,550	657,200	805,534
Overtime Wages	2,237	0	0	0	0
Sick Pay Reimbursement	16,523	2,344	1,600	2,300	1,600
Health Insurance	118,161	106,710	142,590	117,220	167,346
Total Personnel	796,499	696,936	807,740	776,720	974,480
Commodities					
Office Supplies	4,088	6,927	4,900	4,300	5,600
Furniture & Equipment		0	500	500	1,500
Computer Hardware	445	0	0	0	0
Postage	1,491	1,377	1,750	1,750	1,750
Operating Supplies	1	0	500	521	0
Total Commodities	6,025	8,304	7,650	7,071	8,850
Contractuals					
Computer Fees & Services	122,244	133,884	143,180	144,440	151,020
Advertising	593	175	700	700	700
Printing	3,300	4,198	3,300	3,300	3,900
Dues & Subscriptions	1,064	854	1,270	1,270	1,270
Electricity	54,813	41,545	56,100	54,410	56,590
Telephone	1,628	2,477	2,500	2,590	2,720
Water & Sewer	4,797	4,066	4,050	4,390	4,400
Disposal Services	1,307	1,253	1,360	1,360	1,800
Pest Control	490	581	600	600	640
Repairs & Maint. Building	18,280	18,735	19,000	19,000	19,600
Repairs & Maint. Equipment	0	175	180	180	180
Equipment Rental	12,154	5,407	15,340	15,260	8,100
IT Replacement Charge	11,250	10,140	10,610	10,610	10,690
Professional Development	884	6,022	13,250	13,250	11,400
Mileage Reimbursement	0	25	100	100	50
Miscellaneous Contractuals	41,035	40,658	22,440	46,635	21,440
Total Contractuals	273,839	270,195	293,980	318,095	294,500
Total Operating Expenses	1,076,363	975,435	1,109,370	1,101,886	1,277,830
Capital					
Computer Software	0	0	5,800	0	0
Lease Capital Outlay	0	34,970	0	0	0
Total Capital	0	34,970	5,800	0	0
Non-operating expenses					
Principal Payments Leases	0	6,213	0	6,880	6,980
Interest Expense - Leases	0	451	0	390	290
Total Non-Operating Expenses	0	6,664	0	7,270	7,270
Total Expenditures	1,076,363	1,017,069	1,115,170	1,109,156	1,285,100

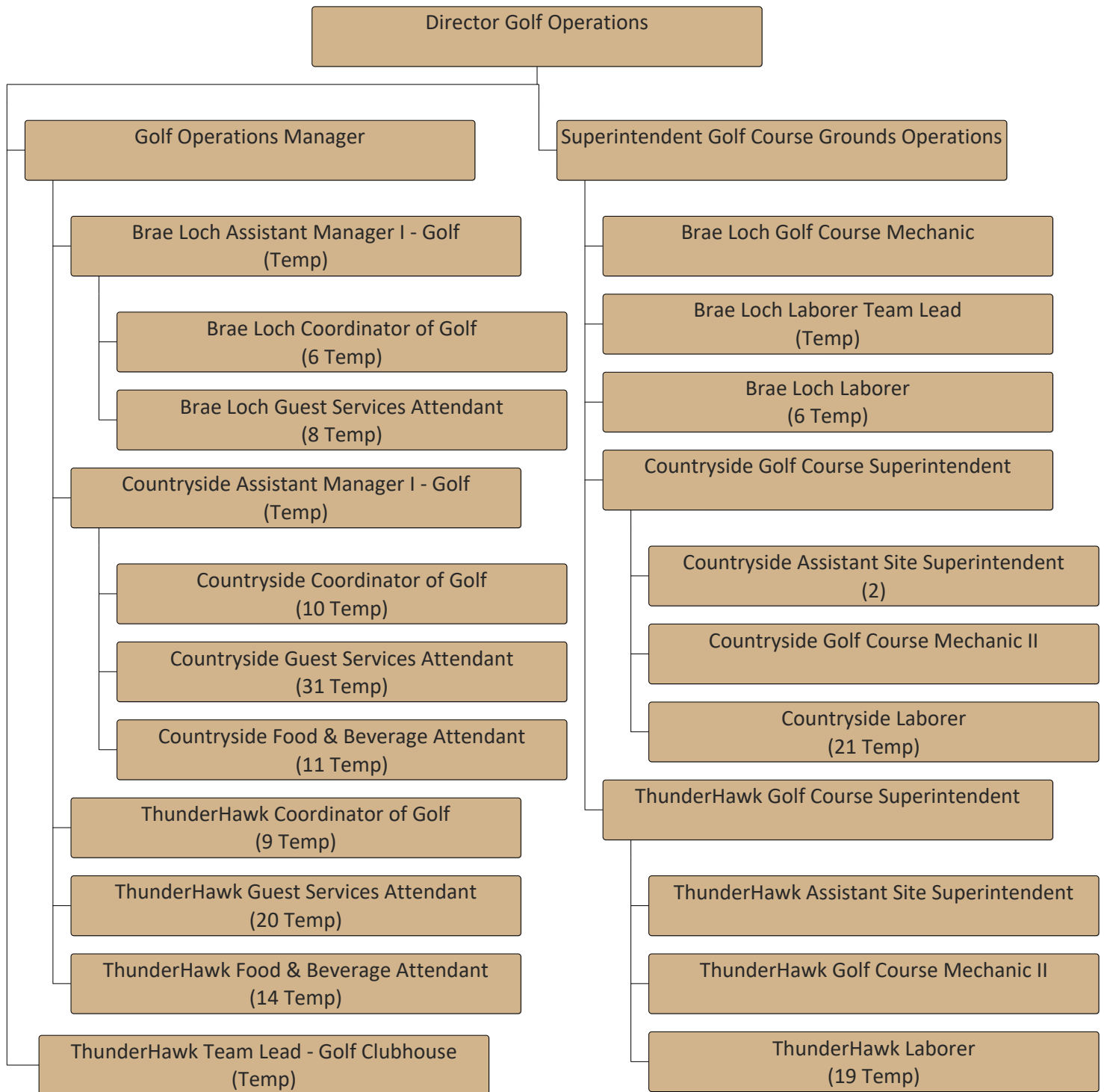


Budget Request for Fiscal Year 2024

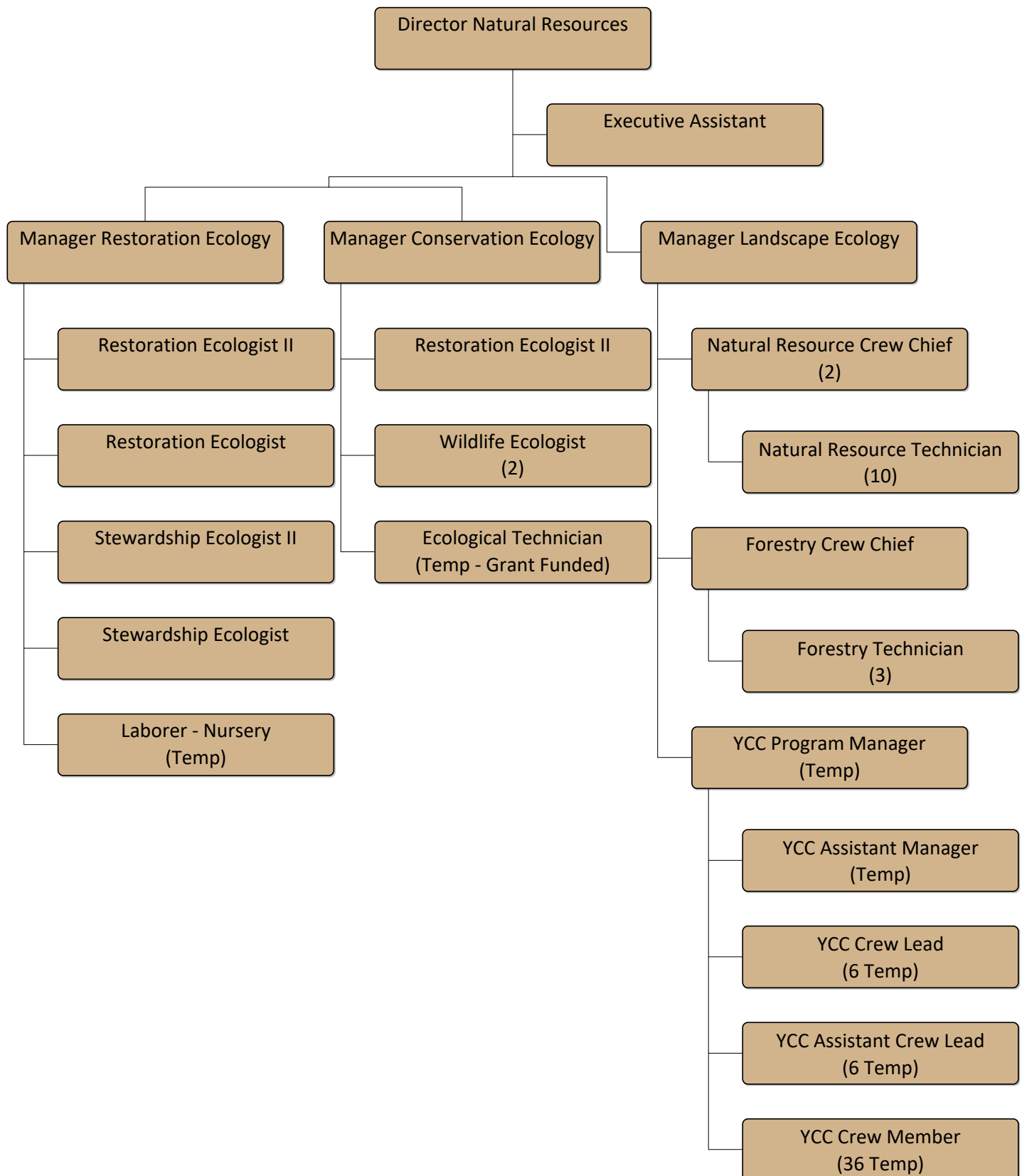
2200 Audit Fund

Finance Department

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Request
Expenditures					
Salaries & Wages	78,460	67,975	91,190	73,720	102,698
Sick Pay Reimbursement	2,620	168	0	170	0
Health Insurance	12,953	10,617	15,330	11,540	15,490
Total	94,033	78,761	106,520	85,430	118,188
Auditing Fees	61,566	56,925	67,410	69,430	72,550
Computer Fees & Services	4,459	4,682	5,030	6,980	7,430
Consulting Fees	2,638	745	5,000	2,600	5,000
IT Replacement Charge	680	520	620	620	750
Total	69,343	62,872	78,060	79,630	85,730
Total Operating Expenses	163,376	141,633	184,580	165,060	203,918
Capital					
Computer Software	0	0	0	0	0
Total Capital	0	0	0	0	0
Total Expenditures	163,376	141,633	184,580	165,060	203,918



The Golf Department budget summary information and reports are
located in the Enterprise Fund section, starting on page 167.
[Link to Enterprise Fund](#)



General Program Statement

The Natural Resources Department, guided by ecological monitoring and data collection, is responsible for managing natural resources across the District including aquatic, terrestrial, restoration, forestry, and wildlife management projects and programs. The Natural Resources Department seeks to increase the climate resiliency of Lake County through the restoration and management of natural communities for plants and animals; reforestation; controlled burn management; monitoring, reintroduction, and management of endangered-threatened-rare species, 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, implements, and administers 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 2024

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 Planning
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 Chi-Cal River Fund and the U.S. Forest Service for buckthorn removal and communicating with area neighbors. Seek opportunities to expand the program across the District.
 - Continue the partnership with the Friends of Nature Preserves to grow a volunteer stewardship group at the nature preserve at Middlefork Savanna, Wadsworth Savanna and other nature preserves. This partnership will serve as 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 implement a wetland mitigation bank at Prairie Stream Forest Preserve and develop and implement plans for a bank at Ray Lake Forest Preserve. Together, these mitigation banks will 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.
- Collaborate and coordinate the design phase of the U.S. Army Corps of Engineers Aquatic Ecosystem Restoration Project titled “The Pollack Lake and Hastings Creek Riparian Wetlands at Raven Glen”. This project seeks to restore 429 acres at Raven Glen Forest Preserve including marsh, wet meadow, wet prairie, mesic and dry prairie and seeks to re-meander Hasting Creek.
- Continue leading the Chiwaukee Prairie Illinois Beach Lakeplain 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 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 slippers, 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 ginseng, 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, 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.
- 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 Manitou Creek Watershed planning efforts.
- Manage aquatic ecosystems, including invasive species control.

6. Data-driven Conservation

- Continue to monitor plants, animals and habitats, as well as analyze and use the data, to make evidenced-base decisions about the refinement of the Ecological Complexes, determine restoration priorities and locations for natural communities, determine the status of native species, and to develop metrics to visualize management impacts.
- 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	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 PROJECTED
Prairie, Woodland, Wetlands Seeded (acres)	620	532	465	500
Reforestation (trees/shrubs planted)	3,144	2,071	2,145	2,000
Prescribed Burn Management (acres)	2,409	2,400	1,980	2,000
Small Invasive Tree and Shrub Control (acres)	153	438	110	150
Selective Clearing Projects (acres)	94	183	143	50
Herbaceous Invasive Plant Control (acres)	7,082	8,600	7,500	8,500
Volunteer Stewardship (hours)	13,249	15,736	16,000	17,000
Native Seed Nursery Seed (value)	\$237,000	\$183,000	\$182,415	\$200,000

FULL TIME EQUIVALENT (FTE)	2021	2022	2023	2024
NATURAL RESOURCES	33.71	33.71	35.71	35.71



2023 Budget	2023 Estimate	2024 Request
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Funding Sources

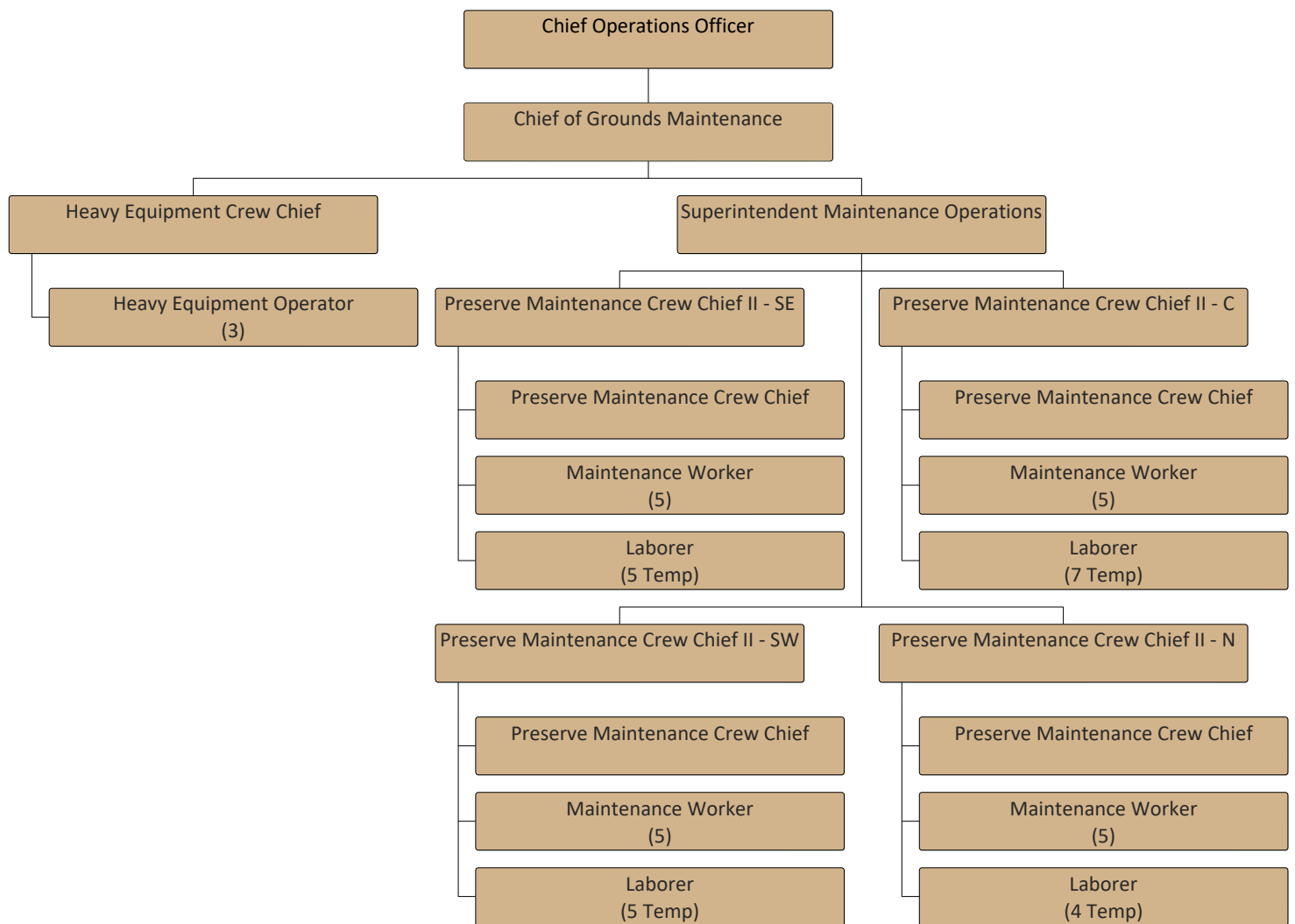
Development Fund Tax Levy	\$4,965,271	\$3,990,597	\$4,341,981
Retirement Fund Tax Levy	390,430	346,670	393,560
Grants and Donations	3,343,023	1,641,833	233,874
Land and Building Rentals	349,010	349,010	295,000
Other Revenues	23,000	33,700	27,300
Total Funding	9,070,734	6,361,810	5,291,715

Expenditures

Salaries (35.71 FTE)	2,504,350	2,223,680	2,585,784
Benefits	515,355	421,270	485,591
Payroll taxes and IMRF costs	390,430	346,670	393,560
Commodities	178,018	172,000	174,600
Contractuals	2,300,184	1,688,790	1,626,780
Total Operating Expenses	5,888,337	4,852,410	5,266,315
Capital	3,182,397	1,509,400	25,400
Total Expenditures	\$9,070,734	\$6,361,810	\$5,291,715

	2021	2022	2023	2023	2024
	Actual	Actual	Budget	Estimate	Request
Expenditures					
Personnel					
Salaries & Wages	1,965,076	1,967,948	2,192,530	2,058,190	2,266,397
Part Time Wages	58,095	62,940	75,900	61,540	76,427
Overtime Wages	20,000	8,347	40,000	13,520	40,000
Sick Pay Reimbursement	13,764	29,142	8,000	6,700	8,000
Health Insurance	345,107	340,402	500,980	414,860	470,677
Total Personnel	2,402,042	2,408,779	2,817,410	2,554,810	2,861,501
Commodities					
Office Supplies	828	944	1,300	1,100	1,200
Digital Supplies	0	50	-	-	-
Books, Periodicals, Manuals	0	-	300	310	300
Postage	7,688	12,116	1,900	750	1,900
Uniforms	9,544	13,941	10,600	10,700	10,600
Small Tools & Equipment	3,014	15,330	9,100	8,100	10,300
Ground Maint. Supplies	92,241	77,788	101,000	94,300	101,000
Equipment Maint. Supplies	0	799	-	-	-
Operating Supplies	34,984	36,253	39,300	47,740	49,300
Total Commodities	148,299	157,220	163,500	163,000	174,600
Contractuals					
Legal Fees	19,230	38,651	10,000	10,000	10,000
Computer Fees & Services	1,059	1,849	2,680	2,130	2,280
Consulting Fees	133,394	140,164	245,442	154,440	184,000
Advertising	648	741	2,300	750	2,300
Printing	7,901	4,214	150	1,140	150
Dues & Subscriptions	20,085	19,010	13,770	14,070	13,980
Licenses & Permits	3,125	2,909	8,000	6,290	8,000
Natural Gas	4,413	5,723	5,460	7,010	7,130
Electricity	9,973	7,559	9,630	9,900	10,300
Telephone	24,425	20,796	26,290	23,020	24,990
Water & Sewer	872	739	740	800	810
Disposal Services	239	286	230	230	230
Pest Control	89	106	110	110	110
Insect Management Control	37,800	19,500	370,500	206,260	195,000
Ecological Land Mgmt Contract	394,967	482,603	432,430	352,000	425,000
Repairs & Maint. Building	4,061	4,162	3,130	4,170	3,130
Repairs & Maint. Grounds	1,170	0	5,000	0	5,000
Equipment Rental	2,209	21,968	33,845	34,200	33,170
Vehicle Replacement Charge	119,050	109,130	107,540	107,540	108,940
IT Replacement Charge	32,820	29,870	34,390	34,390	32,670
Equipment Replacement Charge	86,970	84,220	84,210	84,210	121,890
Certifications and Education	2,106	1,906	10,750	3,950	10,750
Professional Development	1,276	4,844	7,050	7,500	9,550
Mileage Reimbursement	1,884	2,876	4,600	3,700	4,600
Miscellaneous Contractuals	180,402	41,678	303,143	75,600	48,500
Total Contractuals	1,090,168	1,045,502	1,721,391	1,143,410	1,262,480
Total Operating Expenses	3,640,509	3,611,501	4,702,301	3,861,220	4,298,581
Capital					
Buildings & Structures	0	0	0	0	0
Heavy Equipment	12,192	0	595,000	622,000	25,400
Lease Outlay	0	6,356	0	0	0
Miscellaneous Capital	0	7,983	28,017	28,020	0
Total Capital	12,192	14,339	623,017	650,020	25,400
Non-Operating Expenses					
Principal Payment Lease	0	1,129	0	0	0
Interest Expense Lease	0	82	0	0	0
Total Non-Operating Expenses	0	1,211	0	0	0
Total Expenditures	3,652,701	3,627,051	5,325,318	4,511,240	4,323,981

	2021	2022	2023	2023	2024
	Actual	Actual	Budget	Estimate	Request
Expenditures					
Personnel					
Part Time Wages	72,760	73,344	171,920	69,120	194,960
FICA Contributions	4,645	5,611	13,150	5,290	14,914
Total Expenditures	77,405	78,955	185,070	74,410	209,874





General Program Statement

The Grounds Maintenance Department performs grounds and trail maintenance, tree and turf 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 and controlled burning; and performs utility, roadway and major trail repairs along with other types of service requiring heavy construction equipment.

Key Objectives for 2024

- Maintain and improve existing developed preserves, trails and facilities to publically expected standards.
- Provide maintenance 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 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.
- Work with Planning staff to 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; including at Greenbelt Forest Preserve and related to the master planning for the Stevenson historic home and site.
- 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	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 PROJECTED
Improved Sites	47	47	47	47
Unimproved Sites	16	16	16	16
Trail Miles Maintained	208	209	210	210
Parking Lots Maintained	150	146	146	146

FULL TIME EQUIVALENT (FTE)	2021	2022	2023	2024
Operations – Grounds Maintenance	63.71	63.71	42.31*	42.31

* Decrease in the 2023 FTE was due to a restructuring of departments.



2023 Budget	2023 Estimate	2024 Request
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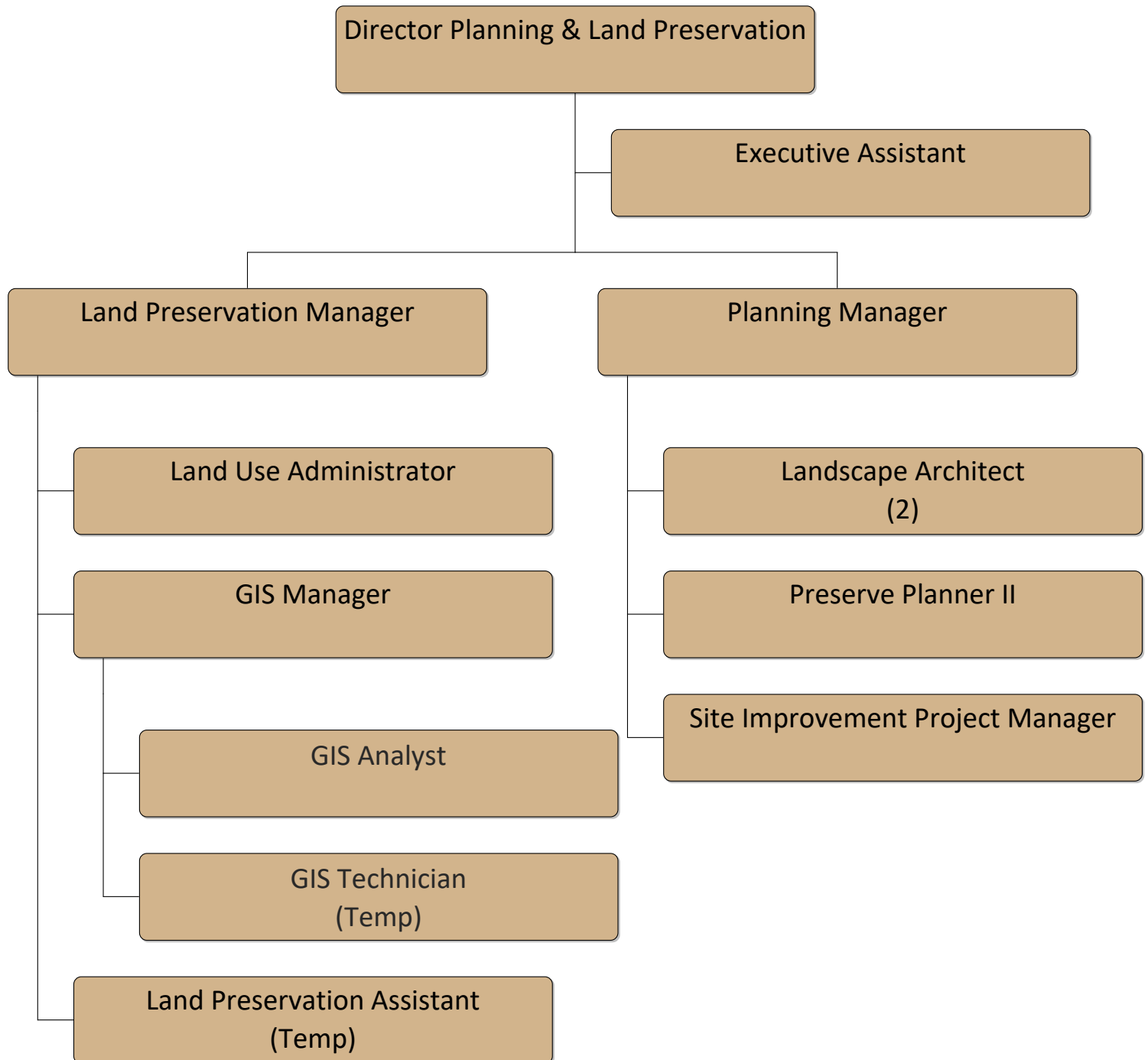
Funding Sources

General Corporate Fund Tax Levy	\$3,735,459	\$3,806,351	\$4,567,252
Development Fund Tax Levy	1,116,101	1,085,761	1,137,857
Retirement Fund Tax Levy	443,030	451,080	533,460
Charges for Service and Sales	0	0	0
Other Revenue	0	6,205	17,000
Total Funding	5,294,590	5,349,397	6,255,569

Expenditures

Salaries (42.31 FTE)	2,841,735	2,893,410	3,505,020
Benefits	720,944	672,410	823,229
Payroll taxes and IMRF costs	443,030	451,080	533,460
Commodities	442,050	445,216	442,350
Contractuals	811,221	851,671	861,510
Total Operating Expenses	5,258,980	5,313,787	6,165,569
Capital	35,610	35,610	90,000
Total Expenditures	\$5,294,590	\$5,349,397	\$6,255,569

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Expenditures					
Personnel					
Salaries & Wages	1,912,888	1,906,164	1,964,655	2,073,140	2,561,808
Part Time Wages	185,415	183,901	261,370	259,560	299,150
Overtime Wages	57,199	45,984	69,200	43,830	69,200
Sick Pay Reimbursement	50,272	4,015	4,550	4,000	7,050
Health Insurance	475,079	493,555	582,244	535,890	697,674
Total Personnel	2,680,853	2,633,619	2,882,019	2,916,420	3,634,882
Commodities					
Uniforms	17,811	17,301	18,550	18,550	19,350
Small Tools & Equipment	7,296	21,435	16,000	18,296	16,000
Building Maint. Supplies		0	0	25	0
Ground Maint. Supplies	56,409	60,050	94,000	94,015	90,000
Equipment Maint. Supplies	58	0	0	110	0
Inventory Variances	1,849	910	1,000	1,000	1,000
Landscaping, Trees, Shrubs	2,058	2,405	3,000	3,000	5,000
Operating Supplies	73,137	82,016	87,500	87,500	92,500
Total Commodities	158,619	184,118	220,050	222,496	223,850
Contractuals					
Computer Fees & Services	1,609	5,163	2,930	2,930	8,420
Telephone	19,886	20,339	23,950	20,530	25,530
Disposal Services	59,807	81,961	100,000	100,000	105,020
Repairs & Maint. Grounds	144,943	143,719	173,750	210,000	220,110
Equipment Rental	2,850	0	3,600	3,600	4,800
Vehicle Replacement Charge	107,690	122,580	121,110	121,110	121,790
IT Replacement Charge	30,915	28,890	34,200	34,200	32,930
Equipment Replacement Charge	112,160	116,520	122,900	122,900	119,830
Certifications and Education	3,344	7,965	1,640	6,000	2,640
Professional Development	5,718	-1,891	12,700	12,700	12,700
Miscellaneous Contractuals	1,463	5,432	1,000	4,060	2,750
Total Contractuals	490,385	530,677	597,780	638,030	656,520
Total Operating Expenses	3,329,856	3,348,414	3,699,849	3,776,946	4,515,252
Capital					
Motor Vehicles	0	0	35,610	35,610	0
Heavy Equipment	23,995	56,164	0	0	69,000
Capital	23,995	56,164	35,610	35,610	69,000
Total Expenditures	3,353,851	3,404,579	3,735,459	3,812,556	4,584,252



General Program Statement

The Planning and Land Preservation Department prepares master plans, designs, engineers and provides contract administration of consultants, coordinates and manages construction of District public access improvement projects as outlined in the Board-approved Capital Improvement Plan. The Department also 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.

In 2010, the District passed a resolution adopting the Lake County Vision for Land Preservation, which approved a two-fold land acquisition goal of preserving 40 acres for every 1,000 residents and, in combination with the District's public and private land preservation partners in Lake County, preserve at least 20% of the County as natural areas, parks, trails, farmland and scenic views by 2030.

Planning Key Objectives for 2024

- Continue implementation of the approved Ten-Year Capital Improvement Plan.
- 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 rightsize impervious surfaces, eliminate adverse impacts to natural resources, reduce long term operational expenses and provide improved recreational experiences.
- Continue implementation of the Millennium Trail, including coordinating with the Illinois Department of Transportation (IDOT) to plan and complete the trail segments along Illinois Route 173 between Ethel's Woods and Pine Dunes Forest Preserves and along Illinois Route 45 between McDonalds Woods and Raven Glen Forest Preserves. 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.
- Continue implementation of Phase I of the Board-approved Lakewood Master Plan improvements including a 1.6-mile asphalt loop trail, a net-zero grounds maintenance facility, accessibility improvements to the existing Shelter E area, a day use area adjacent Taylor Lake, accessible fishing pier 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 at Van Patten Woods Forest Preserve, 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 Elm Road. Continue working with the Lake County Division of Transportation (LCDOT) to finalize the Millennium Trail route through the Round Lake area and the inclusion of the trail within LCDOT's Cedar Lake Road relocation project.
- 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 LCDOT 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 LCDOT on the maintenance and monitoring of the Buffalo Creek Forest Preserve wetland mitigation bank and the coordination of road improvement projects adjacent to District holdings at Cuba Marsh, Greenbelt, Wadsworth Savanna Mill Creek and Buffalo Creek 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 improvements at the Duck Farm Off-leash Dog Area to improve amenities and provide accessibility upgrades that meet or exceed the Americans with Disabilities Act (ADA) and the Illinois Accessibility Code (IAC).
- Assist the Operations and Infrastructure Department with the site-work improvements for the new ground's maintenance facility at Lakewood Forest Preserve.
- Continue coordination with IDOT 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 Woods 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 implementing the District's annual pavement maintenance and replacement program. In the fall 2023, pavement replacement, patching and crack sealing are scheduled to occur at 22 preserves. To improve accessibility and reduce maintenance, the conversion of trail bench pad surfacing to asphalt will occur at 27 locations within Independence Grove Forest Preserve and portions of the Millennium Trail at Singing Hills Forest Preserve. Planned pavement maintenance projects for 2024 include Lyons Woods, Raven Glen (Route 173 lot), General Offices and various preserves will receive pavement patching and crack sealing.
- Begin work on a Comprehensive Master Plan for the Adlai E. Stevenson II Historic Home property that identifies energy efficiency and accessibility improvements for the Home and Service Building and public access improvements to the site including accessibility improvements to the existing parking lot and walkways and a potential trail connection to the Des Plaines River Trail.
- Begin work on a Comprehensive Master Plan for the Greenbelt Forest Preserve that will build upon the District's strategic vision by balancing public access needs, public safety, habitat restoration, and long-term operating costs.
- 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 ADA and IAC standards, providing improved 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.

- Begin work on a Plan that will evaluate and identify a permanent location for a purpose built net-zero General Offices and the Bess Bower Dunn Museum.
- 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 LCDOT'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 and Partnerships Department to develop adjustments to the system so it can be shared with the general public through on-line communications.
- Assist the Preservation Foundation with securing the required funding for Phase II of the Net-Zero Education Center at the Edward L. Ryerson Conservation Area including potential public/private donations and grants.

Land Preservation Key Objectives for 2024

- 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.
- Utilize the 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 District's enterprise Geographical Information System (GIS) by working with all Departments to improve data collection, analysis methods and business workflows. Increase desktop, server, online and application licensing across all departments, District contractors, technicians and volunteers.
- 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.
- 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 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, buffers to existing trails 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.

<u>PERFORMANCE MEASUREMENTS</u>	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 PROJECTED
Annual District Acres Preserved (includes easements)	77.2	0.1	99.2	8.2
Percent of County Preserved by District	10.30%	10.30%	10.34%	10.34%
Percent of County Preserved with Partners (Goal = 20%)	18.43% (55,530 acres)	18.5% (55,610 acres)	18.6% (55,923 acres)	18.6% (55,931 acres)
Total Number of District Sites	64	64	64	64
Average District per-acre cost for land	\$1,130	\$0	\$4,856	\$17,399
Total District acreage	31,046.6	31,046.7	31,153	31,161.2

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

PLANNING AND LAND PRESERVATION	2021	2022	2023	2024
FULL TIME EQUIVALENT (FTE)	10.2	10.2	10.6	12.06



2023 Budget	2023 Estimate	2024 Request
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Funding Sources

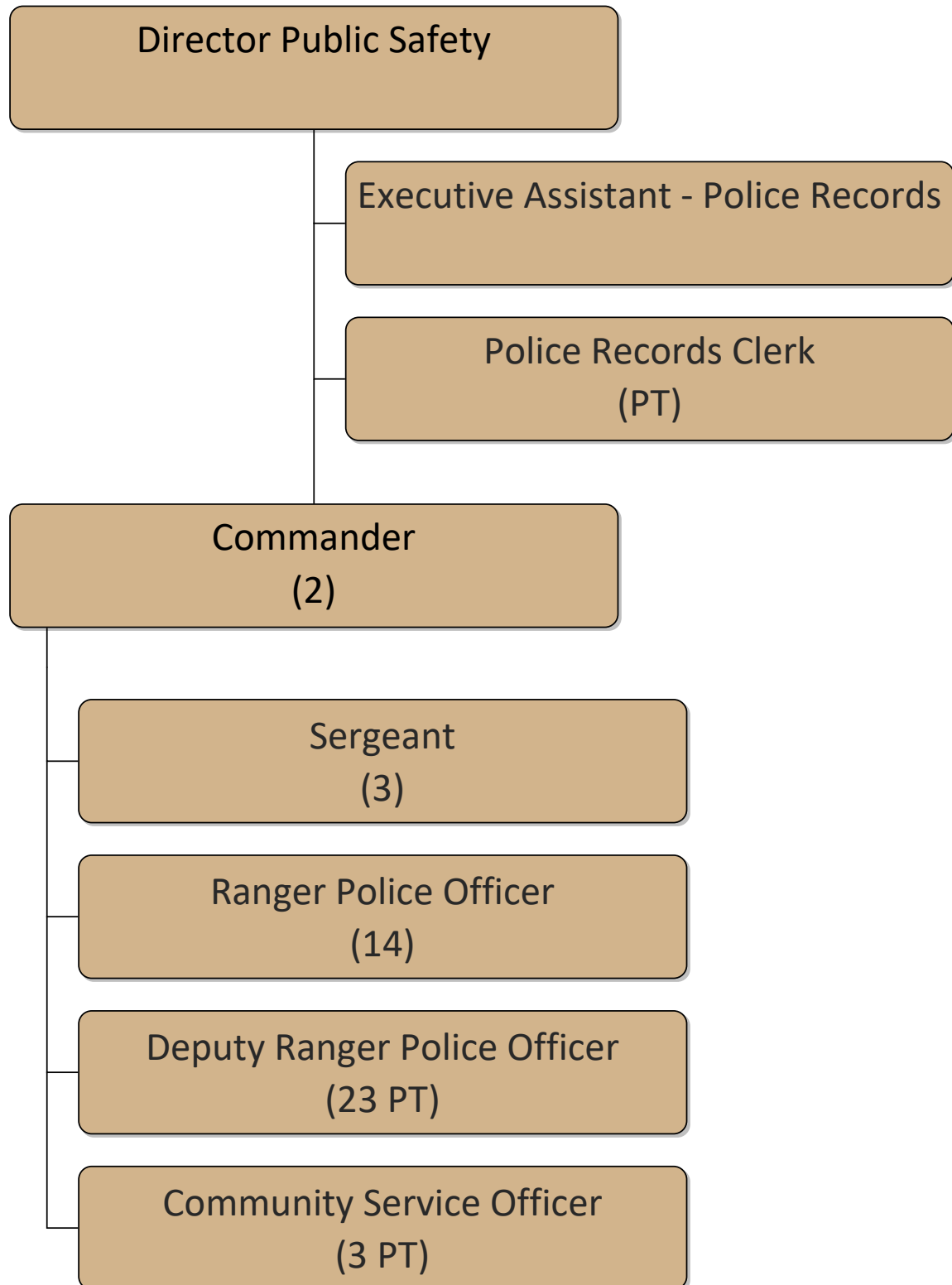
Development Fund Tax Levy	\$4,283,666	\$4,979,666	\$2,139,535
Retirement Fund Tax Levy	145,520	155,130	174,280
Grants and Doanations	4,545,607	3,803,172	2,500
Investment Income (Development Fund)	241,900	436,800	222,500
Other Revenues	16,970	31,615	16,970
Use of Fund balance	8,864,668	9,118,957	0
Total Funding	18,098,330	18,525,340	2,555,785

Expenditures

Salaries (12.06 FTE)	941,730	1,003,380	1,153,858
Benefits	212,500	133,460	177,000
Payroll taxes and IMRF costs	145,520	155,130	174,280
Commodities	13,400	15,680	13,755
Contractuals	579,622	602,821	526,970
Total Operating Expenses	1,892,772	1,910,471	2,045,863
Capital (including land acquisition)	16,205,559	16,614,870	509,922
Total Expenditures	\$18,098,331	\$18,525,340	\$2,555,785

	2021	2022	2023	2023	2024
	Actual	Actual	Budget	Estimate	Budget
Expenditures Personnel					
Salaries & Wages	857,141	740,983	874,070	959,080	1,107,738
Part Time Wages	17,068	23,229	61,360	40,000	39,820
Overtime Wages	0	0	0	0	0
Sick Pay Reimbursement	37,137	4,354	6,300	4,300	6,300
Budgeted Salary Adjustment	0	0	(70,000)	0	(70,000)
Health Insurance	143,805	132,958	212,500	133,460	177,000
Total Personnel Commodities	1,055,151	901,523	1,084,230	1,136,840	1,260,858
Office Supplies	2,112	2,278	2,500	2,500	2,500
Software	0	(161)	200	200	200
Books, Periodicals, Manuals	263	10	150	330	230
Postage	436	431	650	650	700
Uniforms	465	371	1,000	1,000	1,125
Building Maint. Supplies	0	68	0	0	0
Equipment Maint. Supplies	295	0	500	500	500
Operating Supplies	5,371	10,331	8,400	10,500	8,500
Total Commodities Contractuals	8,942	13,328	13,400	15,680	13,755
Architect Fees	200	3,767	20,016	20,016	20,000
Legal Fees	25,217	14,752	35,000	30,000	35,000
Engineering Fees	10,612	11,931	25,103	25,103	25,100
Computer Fees & Services	11,728	15,286	92,110	96,550	99,380
Consulting Fees	52,161	74,802	185,060	185,060	120,000
Advertising	437	2,571	750	3,000	3,000
Printing	0	175	200	200	200
Dues & Subscriptions	3,874	3,788	6,650	6,850	6,480
Electricity	9,973	7,559	9,630	9,900	10,300
Telephone	8,142	5,462	6,600	5,820	6,000
Water & Sewer	872	739	740	800	810
Disposal Services	238	291	250	250	250
Pest Control	89	106	110	110	110
Repairs & Maint. Building	4,061	4,162	4,100	4,150	4,100
Repairs & Maint. Equipment	2,738	0	3,620	3,620	500
Equipment Rental	2,209	983	2,670	2,858	2,670
Vehicle Replacement Charge	5,450	10,540	11,080	11,080	13,490
IT Replacement Charge	31,560	32,890	20,480	20,480	20,950
Equipment Replacement Charge	1,200	1,200	1,200	1,200	1,200
Certifications and Education	0	0	1,030	1,315	1,630
Professional Development	5,099	2,338	9,500	11,500	13,500
Mileage Reimbursement	22	38	300	350	300
Real Estate & Drainage Taxes	25,628	25,888	27,000	40,490	30,000
Miscellaneous Contractuals	28	3,606	0	0	0
Total Contractuals	201,538	222,873	463,198	480,702	414,970
Total Operating Expenses	1,265,631	1,137,724	1,560,828	1,633,222	1,689,583
Capital					
Improvements to Buildings	0	0	0	0	0
Capital Imprvmnts-Preserves	1,306,827	2,163,047	6,816,174	6,818,148	509,922
Computer Hardware	0	0	12,300	12,300	0
Lease Outlay	0	6,356	0	0	0
Miscellaneous Capital	24,973	14,398	0	0	0
Capital	1,331,800	2,183,801	6,828,474	6,830,448	509,922
Non-Operating Expenses					
Principal Payment Lease	0	1,129	0	0	0
Interest Expense - Lease	0	82	0	0	0
Total Non-Operating Expenses	0	1,211	0	0	0
Total Expenditures	2,597,431	3,322,736	8,389,303	8,463,670	2,199,505

	2021	2022	2023	2023	2024
	Actual	Actual	Budget	Estimate	Request
Capital					
Land Acquisition	41,260	0	0	0	0
Title Fees	1,229	0	0	0	0
Tax Prorations	10,117	0	0	0	0
Other Land Acquisition Costs	(976)	0	0	0	0
Appraisal Fees	3,500	0	0	0	0
Engineering Fees	1,300	0	0	0	0
Legal Fees	16,952	0	0	0	0
Total Capital	73,382	0	0	0	0
Total Expenditures	73,382	0	0	0	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 and 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 and fire departments through partnerships, cooperation and participation in the Lake County Major Crimes Task Force, the Illinois Law Enforcement Alarm System, and the Lake County public safety community through memberships in professional and civic organizations.

Key Objectives for 2024

- Complete the accreditation process through the Illinois Law Enforcement Accreditation Program.
- Research body-worn cameras and vehicle cameras to plan for implementation in fiscal year 2024.
- 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.
- 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 crime and quality of life issues 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	2021*	2022	2023	2024
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Public Safety (Ranger) Response Activity	3,630	1,752	4,500	3,500
Preserve Gates Opened/Closed Daily	65	65	65	67
Picnic Permits	0	1,473	1,450	1,450
Annual Dog Permits	13,671	8,294	9,300	9,300
Daily Dog Permits	13,060	11,142	15,000	15,000
Annual Horse Permits	108	134	125	125
Youth Group Camping Permits	0	53	40	40
Model Airplane Permits	71	51	50	50

* Numbers effected by partial pandemic shut down restrictions.

FULL TIME EQUIVALENT (FTE)	2021	2022	2023	2024
Public Safety	29.53	29.53	29.56	29.51

2023 Budget	2023 Estimate	2024 Request
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Funding Sources

General Corporate Fund Tax Levy	\$2,700,060	\$2,349,770	\$2,835,616
Retirement Fund Tax Levy	413,510	384,510	419,100
Permits	823,500	848,860	878,500
Other Revenues	47,270	83,280	47,270
Total Funding	3,984,340	3,666,420	4,180,486

Expenditures

Salaries (29.51 FTE)	2,652,380	2,466,390	2,753,609
Benefits	473,770	382,220	478,737
Payroll taxes and IMRF costs	413,510	384,510	419,100
Commodities	77,990	77,990	74,250
Contractuals	356,690	355,310	454,790
Total Operating Expenses	3,974,340	3,666,420	4,180,486
Capital	10,000	0	0
Total Expenditures	\$3,984,340	\$3,666,420	\$4,180,486

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Request
Expenditures Personnel					
Salaries & Wages	1,942,800	1,967,518	2,099,060	1,864,450	2,149,278
Part Time Wages	384,424	411,644	458,550	375,460	509,559
Overtime Wages	75,775	113,890	87,770	214,160	87,772
Sick Pay Reimbursement	4,724	6,233	7,000	12,320	7,000
Health Insurance	380,656	402,382	473,770	382,220	478,737
Total Personnel	2,788,379	2,901,669	3,126,150	2,848,610	3,232,346
Commodities					
Office Supplies	1,854	2,961	3,000	3,000	3,000
Books, Periodicals, Manuals	0	0	250	250	250
Postage	5,456	4,672	4,500	4,500	5,000
Uniforms	21,451	31,987	37,500	37,500	39,000
Small Tools & Equipment	5,152	3,351	10,000	10,000	7,000
Operating Supplies	16,447	18,299	22,740	22,740	20,000
Total Commodities	50,360	61,270	77,990	77,990	74,250
Contractuals					
Computer Fees & Services	27,866	25,289	43,940	43,940	47,420
Merchant Credit Card Fees	41,016	35,723	35,000	35,000	35,800
Advertising	331	778	1,200	1,200	1,200
Printing	6,266	2,102	7,000	7,000	5,000
Dues & Subscriptions	3,945	3,996	6,230	6,230	6,230
Telephone	13,598	12,344	15,000	13,620	14,500
Repairs & Maint. Equipment	0	26	200	200	500
Equipment Rental	197	787	800	800	63,800
Vehicle Replacement Charge	95,070	117,460	118,930	118,930	135,580
IT Replacement Charge	19,560	18,200	27,730	27,730	26,850
Equipment Replacement Chrg	1,940	1,940	1,940	1,940	1,940
Certifications and Education	4,000	2,522	13,400	13,400	11,950
Professional Development	3,400	3,495	13,500	13,500	17,000
Mileage Reimbursement	42	51	500	500	500
Fees to County	60,000	60,000	60,000	60,000	60,000
Miscellaneous Contractuals	2,539	15,746	11,320	11,320	26,520
Total Contractuals	279,770	300,459	356,690	355,310	454,790
Total Operating Expenses	3,118,509	3,263,398	3,560,830	3,281,910	3,761,386
Capital					
Radio Equipment	0	0	10,000	0	0
Capital	0	0	10,000	0	0
Total Expenses	3,118,509	3,263,398	3,570,830	3,281,910	3,761,386

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 \$23,006,720 or .48% higher than the prior-year budget of \$22,897,510. Revenues for 2024 are projected to only grow slightly in some revenue categories due to different circumstances.

- Property Taxes** – The tax levy rate for 2024 is estimated at 56.6 cents per \$1,000 of equalized assessed value which is slightly below the amount allowed under State statute. The 2024 property tax revenue of \$17,523,470 is based on an increase in the Equalized Assessed Valuation for 2023 of 7.5% and a 5% consumer price index (CPI). 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 and subject to a maximum value of 5% or the CPI, whichever is lower. 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% and increased by 1.23% in 2021 and by 4.6% in 2022. Replacement tax revenues are budgeted at a higher amount than the previous year because of changes in State statutes and improving economic conditions.
- Non-Tax Revenues** - Total non-tax revenues from interest, rentals, licenses, permits, charges for services and sales, grants and donations, concessionaire revenue, and other revenues, are budgeted at \$3,483,250 which is 10% lower than last year's budget. The declines include programs and admissions (-25.4%), grants and contributions (-72.9%), concessionaire revenue (-37.5%) and other revenue (-38.6%). Programs and admissions are lower due to an anticipated decline in parking revenues as the summer concert program at Independence Grove preserve will be hosted by the Preservation Foundation for the next three years. Grants and donations are down due to the fact that the District hosted the annual Special Park District Forum during 2023 and budgeted for donations to the event (\$50,000). In addition, the District received a grant from the Illinois Department of Natural Resources (\$161,100) for a capital project related to the Dunn Museum that it will not receive in 2024. The District is hiring a new concessionaire at its Independence Grove Forest Preserve and is anticipating that it will take time to build the business, therefore the anticipated revenue is expected to decline. The other revenue category budget for 2023 included \$103,950 for receipts from participants in the Special Parks District Forum which it will not have in 2024.

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

	FY 2023		FY 2024		Amount	
	<u>Budget</u>	<u>% of Total</u>	<u>Budget</u>	<u>% of Total</u>	<u>Change</u>	<u>% Change</u>
Property Taxes	\$17,224,140	75.22%	\$17,523,470	76.17%	\$299,330	1.74%
Replacement Tax	1,800,000	7.86%	2,000,000	8.69%	200,000	11.11%
Grants and Donations	298,490	1.30%	81,000	0.35%	(217,490)	-72.86%
Land and Building Rentals	435,680	1.90%	420,680	1.83%	(15,000)	-3.44%
Charges for Service and Sales	951,150	4.15%	1,013,550	4.41%	62,400	6.56%
Permits	860,600	3.76%	907,500	3.94%	46,900	5.45%
Easement and Licenses	26,450	0.12%	27,110	0.12%	660	2.50%
Programs and Admissions	196,140	0.86%	146,400	0.64%	(49,740)	-25.36%
Investment Income	400,000	1.75%	450,000	1.96%	50,000	12.50%
Concessionaire Revenue	400,000	1.75%	250,000	1.09%	(150,000)	-37.50%
Other Revenue	304,860	1.33%	187,010	0.81%	(117,850)	-38.66%
	<u>\$22,897,510</u>	<u>100.00%</u>	<u>\$23,006,720</u>	<u>100.00%</u>	<u>\$109,210</u>	<u>0.48%</u>

The General Corporate Fund operating budget is \$21,884,703 or 5% higher than the prior-year budget of \$20,846,560. This increase is due to increases in personnel costs and added contractual services planned for next year. Some of the issues affecting expenditures in FY 2024 are as follows:

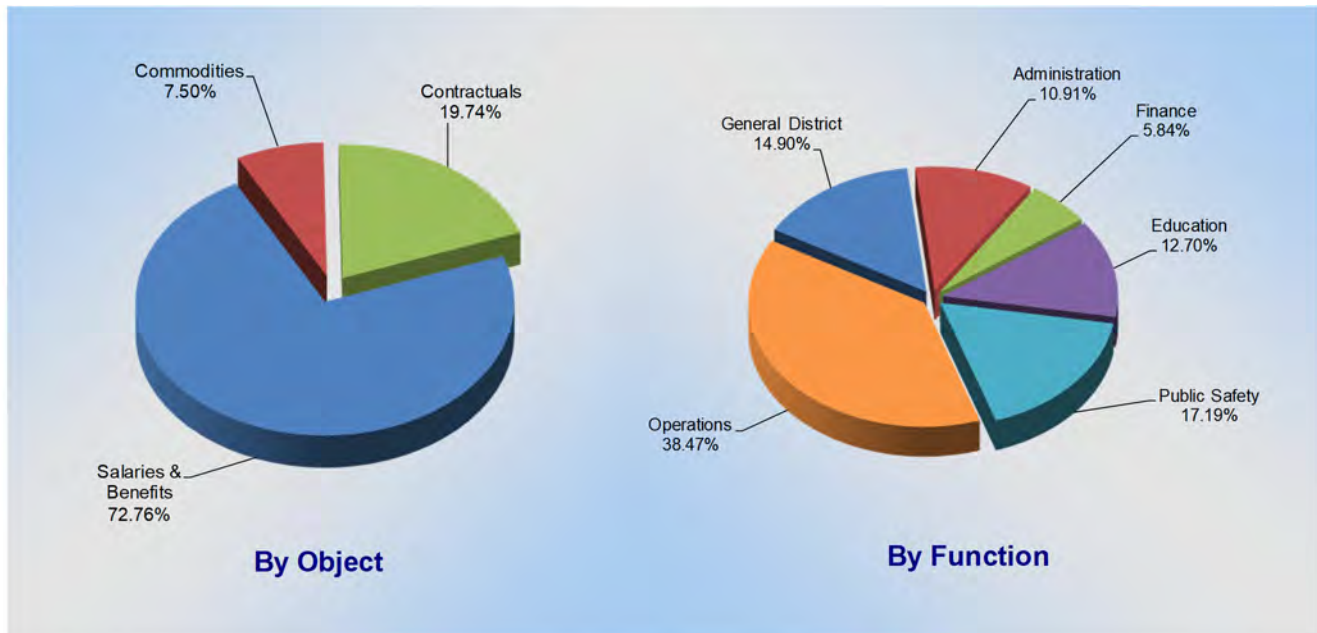
- **Personnel** – Salaries and benefits increased 5.8% to \$15,922,416 because of increased wages in 2023 and additional position additions. The 2024 budget includes a 3.5% salary increase, a \$310,000 vacancy/force reduction factor, and an increase of 1.1 full-time equivalent positions (FTE's).
- **Commodities** – Commodities increased \$4,550 or .3%. Some commodities have increased due to the impact of inflation which is currently running at 3.2% (7/2023) nationwide. Inflation at the end of 2022 was 6.5%. Increases in the cost of gas and diesel, operating supplies, and cost of goods sold make up most of the increase and were offset by reductions in other accounts.
- **Contractuals** – Contractuals increased \$155,337 or 3.7%. Areas that have increased include legal fees, computers fees, outside repair and maintenance, equipment rental and miscellaneous contractual costs. Increases in public safety, administration and education account for most of this. These increases are offset in part by reduced spending for advertising, electricity, professional development and fees to the county of Lake.

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

	<u>FY 2023</u>	<u>% of</u>	<u>FY 2024</u>	<u>% of</u>	<u>Amount</u>	<u>%</u>
	<u>Budget</u>	<u>Total</u>	<u>Budget</u>	<u>Total</u>	<u>Change</u>	<u>Change</u>
<u>OPERATING BUDGET BY OBJECT:</u>						
Salaries & Benefits	\$15,044,160	72.2%	\$15,922,416	72.8%	\$878,256	5.8%
Commodities	1,636,650	7.9%	1,641,200	7.5%	4,550	0.3%
Contractuals	4,165,750	20.0%	4,321,087	19.7%	155,337	3.7%
Total Operating Budget	<u>\$20,846,560</u>	100.0%	<u>\$21,884,703</u>	100.0%	<u>\$1,038,143</u>	5.0%

<u>OPERATING BUDGET BY FUNCTION:</u>						
General District	\$3,197,620	15.3%	\$3,260,533	14.9%	\$62,913	2.0%
Administration	2,194,330	10.5%	2,388,055	10.9%	193,725	8.8%
Finance	1,109,370	5.3%	1,277,830	5.8%	168,460	15.2%
Education	2,552,770	12.2%	2,778,867	12.7%	226,097	8.9%
Public Safety	3,560,830	17.1%	3,761,386	17.2%	200,556	5.6%
Operations/Facilities	8,231,640	39.5%	8,418,032	38.5%	186,392	2.3%
Total Operating Budget	<u>\$20,846,560</u>	100.0%	<u>\$21,884,703</u>	100.0%	<u>\$1,038,143</u>	5.0%

General Corporate Fund 2024 Operating Expenditures - \$21,884,703



- **Capital Expenditures** – The capital budget includes projects totaling \$2,171,000. These projects include:
 - Capital Improvement Program projects: habitat restoration, preserve tree planting and reforestation, paving and ADA improvements.
 - Construction of a net-zero building at Countryside golf course for storing and charging electric golf cars. The total cost of the building is estimated to be \$1.4 million. The General fund is going to loan \$700,000 to the golf fund. This will be reimbursed by the golf fund over several years.
 - Replacement of existing equipment that has reached the end of its useful life (\$69,000).
- **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.
 - Transfer to the Golf Enterprise Fund for the purchase of shared furniture: \$4,500.

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Request
Revenues					
Property Tax	15,580,293	15,900,101	17,224,140	17,479,720	17,523,470
Replacement Tax	1,929,236	3,707,907	1,800,000	2,800,000	2,000,000
Interest from Investments	475,309	419,555	400,000	500,000	450,000
Interest from Tax Distribution	0	0	0	0	0
Gain/Loss Due to MV Adj	-410,569	-698,828	0	0	0
Sale of Fixed Assets	14,231	51,487	6,000	6,270	7,000
Insurance Claim	9,992	71,630	0	36,080	0
Lake County Fuel Revenue	86,969	115,402	100,000	100,000	100,000
Land & Building Leases	165,446	324,686	392,400	366,700	392,400
Miscellaneous Revenue	65,831	160,299	228,160	256,275	119,310
District Housing Rental	41,184	42,516	43,280	43,280	28,280
Licenses	37,176	29,742	26,450	26,450	27,110
Shipping Revenue	1,012	1,038	34,500	10,500	24,500
General Program Fees	13,774	47,765	45,850	49,220	39,050
Youth Program Fees	13,309	14,463	15,790	20,430	15,850
Research Services	283	66	200	600	0
Admissions	26,138	60,855	33,500	35,000	36,500
Admissions-Large Programs	0	0	0	0	0
Administrative Fee	0	0	0	0	0
Traveling Exhibit Permit Fees	22,500	45,535	20,400	37,180	18,000
Donations	102,913	98,208	137,390	236,894	81,000
State Grant	4,840	0	161,100	161,100	0
Picnic Permits	140,124	164,807	138,500	162,000	152,000
Camping Permits	1,879	3,545	2,000	2,000	2,000
Dog Permits	625,454	560,503	530,000	530,000	560,000
Daily Dog Permits	246,718	201,700	130,000	130,000	140,000
Horse Permits	14,003	11,032	9,500	9,500	9,500
Model Aircraft Permits	2,360	2,240	2,000	2,360	2,000
Special Use Permits	8,330	18,535	30,000	30,000	25,000
Vendor Permits	16,950	14,550	15,000	15,000	15,000
Fines	377	554	1,200	1,200	1,200
Ordinance Violations	55,236	36,873	35,000	35,000	35,000
Merchandise Sales	26,856	56,291	40,000	40,000	45,000
Food and Beverage Sales	138,875	168,622	156,000	178,500	216,000
Independence Grove	0	0	0	0	0
Fox River Marina	0	0	0	0	0
Boat In/Out Service	32,354	32,992	28,000	33,000	28,000
Boat Storage	77,208	83,131	80,000	80,000	80,000
Concessionaire Revenue	273,366	441,963	400,000	400,000	250,000
Daily Boat Launch Non-	4,498	3,940	3,500	5,000	3,500
Daily Boat Launch Pass	18,650	14,059	18,000	18,000	18,000
Daily Boat Launch Pass	20,612	22,113	15,000	15,000	15,000
Daily Slip Fee	8,415	3,453	3,000	3,400	3,000
Equipment Rental	236,474	212,910	270,000	270,000	270,000
Fishing Permits	0	0	3,600	100	2,000
Interest Income-Leases	0	9,960	0	0	0
Marina Store Sales	1,820	1,047	3,000	3,000	3,000
Packaged Sales	1,353	1,492	2,050	2,250	2,050
Parking Fees	100,983	91,876	101,000	101,000	55,000
Seasonal Marina Slip-N	75,349	90,581	90,000	90,000	90,000
Seasonal Marina Slip-R	89,264	103,561	110,000	110,000	110,000
Trailer Storage	12,315	14,493	12,000	12,000	12,000
Total Revenues	\$20,409,690	\$22,759,248	\$22,897,510	\$24,444,009	\$23,006,720

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Request
Expenditures					
Personnel					
Salaries & Wages	10,084,700	10,208,298	11,265,000	10,914,110	11,937,002
Part Time Wages	887,109	881,359	1,181,390	1,005,580	1,357,575
Overtime Wages	139,945	166,860	159,670	265,090	159,672
Sick Pay Reimbursement	126,959	48,746	24,970	82,890	24,970
Commissioners Salaries	84,243	84,481	79,000	79,000	79,000
Budgeted Salary Adjustment	0	0	(310,000)	0	(310,000)
Health Insurance	2,161,381	2,206,014	2,644,130	2,372,670	2,674,197
Total Personnel	13,484,337	13,595,758	15,044,160	14,719,340	15,922,416
Commodities					
Office Supplies	16,243	27,017	24,190	23,920	23,150
Furniture & Equipment	5,957	5,884	35,000	35,670	19,800
Digital Supplies	2,688	1,864	0	0	0
Software	7,016	12,396	15,800	14,600	8,600
Computer Hardware	10,173	12,371	14,000	14,649	13,900
Books, Periodicals, Manuals	253	223	750	810	500
Postage	82,393	81,924	160,430	172,175	151,080
Gasoline & Oil	317,849	376,305	400,000	400,000	410,500
Uniforms	52,704	60,102	80,230	71,760	73,500
Small Tools & Equipment	28,731	49,627	50,050	53,686	48,550
Building Maint. Supplies	91,939	98,663	113,700	113,725	106,200
Ground Maint. Supplies	56,970	61,284	94,000	95,315	90,000
Equipment Maint. Supplies	129,405	210,793	180,100	180,210	190,100
Vehicle Maint. Supplies	47,482	61,673	50,000	50,000	50,000
Inventory Variances	1,849	910	1,000	1,000	1,000
Landscaping, Trees, Shrubs	2,058	2,405	3,000	3,000	5,000
Operating Supplies	212,196	228,480	314,420	336,901	332,620
Employee Recognition	24,322	21,147	35,680	34,930	42,400
Cost of Goods Sold	46,197	78,649	64,300	74,300	74,300
Total Commodities	1,136,426	1,391,719	1,636,650	1,676,651	1,641,200
Contractuals					
Legal Fees	441,680	432,640	355,000	375,000	405,000
Engineering Fees	0	0	0	0	0
Computer Fees & Services	277,208	287,040	436,050	435,120	460,215
Consulting Fees	347,981	269,263	246,000	312,140	250,500
Merchant Credit Card Fees	64,454	72,811	72,500	67,000	72,300
Advertising	62,159	58,172	136,000	131,950	109,525
Printing	133,045	111,518	230,838	248,260	244,954
Photography Services	3,500	4,985	1,500	1,500	1,500
Dues & Subscriptions	26,179	29,574	53,100	51,831	52,273
Licenses & Permits	8,850	9,275	12,830	12,630	12,900
Natural Gas	63,410	84,887	91,910	81,120	83,180
Electricity	309,033	245,502	320,390	287,200	299,100
Telephone	145,932	142,439	171,170	132,940	162,600
Water & Sewer	23,083	22,931	20,010	27,100	27,280
Disposal Services	61,114	83,214	101,360	101,360	106,820
Pest Control	4,907	6,432	11,000	10,660	8,420
Online Communications	85,042	98,246	10,500	10,500	8,400
Repairs & Maint. Building	87,861	108,677	147,380	148,860	159,860
Repairs & Maint. Grounds	144,943	143,719	183,750	220,000	230,610

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Request
Repairs & Maint. Equipment	46,050	60,898	93,080	126,290	126,850
Repairs & Maint. Vehicles	7,451	16,745	10,000	42,140	25,000
Equipment Rental	30,038	27,233	47,290	47,657	107,530
Vehicle Replacement Charge	265,610	304,775	296,420	296,420	313,950
IT Replacement Charge	244,782	207,430	221,120	221,120	220,180
Equipment Replacement Chrg	114,100	118,460	124,840	124,840	121,770
Legislative Expenses	29,903	26,400	37,600	38,600	38,600
Certifications and Education	8,498	11,107	19,850	24,110	19,780
Professional Development	33,369	75,916	233,020	106,450	147,030
Mileage Reimbursement	2,046	4,764	11,700	10,690	7,800
Real Estate & Drainage Taxes	1,472	1,107	2,000	2,000	2,000
Fees to County	77,228	78,000	97,460	61,770	61,770
Miscellaneous Contractuals	280,712	404,559	370,082	542,010	433,390
Total Contractuals	3,431,640	3,548,719	4,165,750	4,299,269	4,321,087
Total Operating Expenses	18,052,402	18,536,196	20,846,560	20,695,260	21,884,703
Capital					
Buildings & Structures	0	0	43,093	43,093	700,000
Improvements to Buildings	0	0	188,268	188,268	0
Capital Imprvmnts-Preserves	706,099	844,361	5,242,681	5,242,681	1,400,000
Paving, parking and lights	0	0	0	0	0
Motor Vehicles	0	0	35,610	35,610	0
Heavy Equipment	23,995	56,164	0	0	69,000
Radio Equipment	0	0	10,000	0	0
Computer Hardware	0	0	26,690	29,540	0
Computer Software	0	0	17,500	11,700	0
Furniture & Fixtures	0	27,402	3,200	3,200	0
Lease Outlay	0	64,916	0	0	0
Miscellaneous Capital	0	29,645	27,800	22,000	2,000
Total Capital	730,094	1,022,488	5,594,843	5,576,092	2,171,000
Total Expenditures	18,782,496	19,558,684	26,441,403	26,271,352	24,055,703
Non-Operating					
Lease Liability Issued	0	(64,916)	0	0	0
Principal Payment Lease	0	12,051	0	6,880	6,980
Interest Expense - Lease	0	838	0	390	290
Total Non-Operating	0	(52,027)	0	7,270	7,270
Revenue Excess (Deficit) over Expenditures	1,627,194	3,252,591	(3,543,893)	(1,834,613)	(1,056,253)
Funding Transfer to Capital Fac.	200,000	204,500	200,000	204,500	204,500
Beginning Fund Balance	25,157,472	26,584,666	29,632,757	29,632,757	27,593,643
Ending Fund Balance	\$26,584,666	\$29,632,757	\$25,888,864	\$27,593,643	\$26,332,890

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 officials' 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 2024

- 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	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 PROJECTED
Liability Claims	3	10	2	3
Completed Job Task Observations and Analysis	52	12	5	3
Incident Rate (calculated based on a calendar year)	6.6	4.82	4	3.75

	2021	2022	2023	2023	2024
	Actual	Actual	Budget	Estimate	Request
Revenues					
Property Tax Levy	1,278,189	1,485,543	624,380	646,270	1,182,670
Interest from Investments	(2,805)	(71,429)	25,600	65,000	55,000
Insurance Claim	37,050	20,106	0	4,560	0
Miscellaneous Revenue	1,500	1,500	1,500	1,500	1,500
Total Revenues	\$1,313,934	\$1,435,720	\$651,480	\$717,330	\$1,239,170
Expenditures					
Personnel					
Salaries & Wages	158,598	167,909	192,200	172,860	213,027
Overtime Wages	16	27	0	20	0
Sick Pay Reimbursement	1,988	877	630	900	630
Health Insurance	15,397	20,670	25,780	23,990	27,639
Total Personnel	175,999	189,482	218,610	197,770	241,296
Commodities					
Software	0	0	2,400	3,500	3,500
Operating Supplies	58,124	67,911	77,000	69,300	77,000
Total Commodities	58,124	67,911	79,400	72,800	80,500
Contractuals					
Legal Fees	0	0	2,500	2,500	2,500
Consulting Fees	16,775	6,015	13,000	8,500	13,000
Dues & Subscriptions	190	649	1,150	400	400
Liability Insurance	110,655	114,922	115,890	126,062	128,580
Workers Compensation Ins.	323,096	329,554	332,420	329,461	336,050
Property Insurance	216,012	222,828	225,359	231,707	236,340
State Unemployment Ins.	18,861	55,592	50,000	85,000	50,000
Other Insurance	77,924	85,225	107,120	90,000	105,120
Telephone	703	807	900	870	900
Loss Prevention and Reduction	65,418	62,187	101,720	109,019	101,620
IT Replacement Charge	1,550	1,320	1,120	1,120	1,440
Professional Development	1,750	4,174	6,150	4,920	6,150
Mileage Reimbursement	0	105	250	175	250
Pre-Employment Physicals	24,786	25,636	74,150	50,500	74,000
Miscellaneous Contractuals	20,471	26,213	76,850	76,850	76,850
Total Contractuals	878,191	935,227	1,108,579	1,117,084	1,133,200
Total Operating Expenses	1,112,314	1,192,620	1,406,589	1,387,654	1,454,996
Capital					
Computer Software	0	0	0	200	0
Miscellaneous Capital	20,704	6,039	100,000	25,000	100,000
Total Capital	20,704	6,039	100,000	25,200	100,000
Total Expenditures	1,133,018	1,198,659	1,506,589	1,412,854	1,554,996
Revenue Excess (Deficit) over Expenditures	180,916	237,062	(855,109)	(695,524)	(315,826)
Beginning Fund Balance	2,160,697	2,341,613	2,578,675	2,578,675	1,883,151
Ending Fund Balance	\$2,341,613	\$2,578,675	\$1,723,566	\$1,883,151	\$1,567,325

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 approximate 2022 market investment return for IMRF is -12.9%. This return translates into an investment loss of approximately \$7.9 billion after expenses. From an actuarial basis, IMRF assumed it would earn a 7.25% rate of return. The fact that IMRF earned considerably less than its anticipated actuarial return could mean future employer contribution rates will rise. IMRF uses 5 year smoothing to determine its earnings and rates. 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 11% of their benefits, investment income 65%, and employers 24%. The District's 2024 rate for the regular plan will decrease from 7.94% to 7.57%, a 4.7% decrease in the District's contribution amount, and decrease from 12.01% to 11.5%, a decrease of 4.2% 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 2024 budget.

<u>District Contribution Rate</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
IMRF – Regular Employees	9.96%	11.72%	11.41%	9.28%	7.94%	7.57%
IMRF – Sheriff's Law Enforcement Personnel	13.65%	15.62%	16.53%	13.18%	12.01%	11.50%
FICA - Federal Insurance Compensation Act	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Request
Revenues					
Property Tax Levy	2,908,962	2,581,873	2,182,300	2,214,920	2,553,360
Interest from Investments	4,005	22,301	1,700	40,000	34,000
Total Revenues	\$2,912,967	\$2,604,174	\$2,184,000	\$2,254,920	\$2,587,360
Expenditures					
Personnel					
IMRF Contributions	1,665,574	1,315,228	1,227,180	1,209,980	1,254,810
FICA Contributions	1,096,770	1,088,581	1,223,210	1,183,650	1,310,137
Total Personnel	2,762,344	2,403,809	2,450,390	2,393,630	2,564,947
Revenue Excess (Deficit) over Expenditures	150,623	200,364	(266,390)	(138,710)	22,413
Beginning Fund Balance	1,151,758	1,302,381	1,502,745	1,502,745	1,364,035
Ending Fund Balance	\$1,302,381	\$1,502,745	\$1,236,355	\$1,364,035	\$1,386,448

Land Development Levy Fund



The Land Development Levy Fund pays for restoration, improvement and development of existing preserves. The Operations – Grounds Maintenance Department along with the Facilities Department, 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 \$7,465,330 which is \$4,017,940 or 35% lower than the prior modified revenue budget of \$11,483,270. 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 tax rate for the 2024 budget is estimated to be .0234% of the equalized assessed value. The large decrease in revenue is from a \$2.9 million donation and grant and nearly \$1million in habitat restoration donations budgeted in 2023 for a facility construction project.

The total budget for expenditures is \$7,887,783 or 47.6% lower than last year's budget of \$15,060,962. 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 2023 Budget	% of Total	FY 2024 Budget	% of Total	Amount Change	% Change
EXPENDITURES BY OBJECT:						
Salaries and Benefits	\$4,582,300	30.43%	\$4,815,726	61.05%	\$233,426	5.09%
Commodities	576,400	3.83%	580,555	7.36%	4,155	0.72%
Contractuals	2,450,771	16.27%	1,935,180	24.53%	(515,591)	-21.04%
Capital Outlay and Projects	7,451,491	49.48%	556,322	7.05%	(6,895,169)	-92.53%
Total Expenditures by Object	<u>\$15,060,962</u>	100.00%	<u>\$7,887,783</u>	100.00%	<u>(\$7,173,179)</u>	-47.63%

	FY 2023 Budget	% of Total	FY 2024 Budget	% of Total	Amount Change	% Change
EXPENDITURES BY FUNCTION:						
Facilities	\$230,240	1.53%	\$226,440	2.87%	(\$3,800)	-1.65%
Operations	\$1,116,101	7.41%	\$1,116,857	14.16%	\$756	0.07%
Planning and Land Preservation	1,560,828	10.36%	1,689,583	21.42%	128,755	8.25%
Natural Resources	4,702,301	31.22%	4,298,581	54.50%	(403,720)	-8.59%
Capital Outlay and Projects	7,451,491	49.48%	556,322	7.05%	(6,895,169)	-92.53%
Total Expenditures by Function	<u>\$15,060,962</u>	98.47%	<u>\$7,887,783</u>	97.13%	<u>(\$7,173,179)</u>	-47.63%

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Request
Revenues					
Property Tax	6,467,132	6,534,482	7,176,730	7,251,160	7,257,830
Interest from Investments	171,567	163,186	150,000	180,000	180,000
Gain/Loss Due to MV Adj	(167,466)	(448,794)	0	0	0
Donations	136,927	226,174	3,642,674	2,927,579	26,500
Other Grants	0	122,240	512,866	512,866	0
State Grant	0	0	0	0	0
Federal Grant	0	0	0	0	0
Miscellaneous Revenue	20,500	11,945	1,000	6,400	1,000
Transfers	0	1,200,000	0	0	0
Total Revenues	6,628,660	7,809,233	11,483,270	10,878,005	7,465,330
Expenditures					
Personnel					
Salaries & Wages	3,303,078	3,164,800	3,598,560	3,522,370	3,931,947
Part Time Wages	75,163	86,169	137,260	101,540	116,247
Overtime Wages	27,644	14,327	50,000	21,300	50,000
Sick Pay Reimbursement	58,685	33,495	14,300	11,000	14,300
Budgeted Salary Adjustment	0	0	(70,000)	0	(70,000)
Health Insurance	615,031	597,344	852,180	684,840	773,232
Total Personnel	4,079,601	3,896,134	4,582,300	4,341,050	4,815,726
Commodities					
Office Supplies	2,940	3,222	3,800	3,600	3,700
Digital Supplies		50	0	0	0
Software	0	(161)	200	200	200
Books, Periodicals, Manuals	263	10	450	640	530
Postage	8,124	12,547	2,550	1,400	2,600
Gasoline & Oil	64,405	90,978	81,000	81,000	82,200
Uniforms	11,545	17,787	18,100	14,700	14,725
Small Tools & Equipment	7,003	18,637	13,600	16,820	14,800
Building Maint. Supplies	0	775	0	0	0
Ground Maint. Supplies	215,991	172,031	251,000	244,300	251,000
Equipment Maint. Supplies	46,633	38,884	55,500	55,500	50,500
Vehicle Maint. Supplies	36,119	27,538	35,000	35,000	35,000
Preserve Signs and Maint.	51,418	51,020	55,000	55,000	55,000
Operating Supplies	52,188	63,391	60,200	70,740	70,300
Total Commodities	496,629	496,708	576,400	578,900	580,555
Contractuals					
Architect Fees	200	3,767	20,016	20,016	20,000
Legal Fees	44,447	53,402	45,000	40,000	45,000
Engineering Fees	10,612	16,980	37,704	37,704	35,100

	2021	2022	2023	2023	2024
	Actual	Actual	Budget	Estimate	Request
Computer Fees & Services	15,589	18,494	95,050	99,150	101,980
Consulting Fees	190,516	220,615	430,502	339,500	304,000
Advertising	1,085	3,313	3,050	3,750	5,300
Printing	7,901	4,389	350	1,340	350
Dues & Subscriptions	23,959	22,798	20,420	20,920	20,460
Licenses & Permits	4,387	2,909	10,740	9,030	10,740
Natural Gas	4,413	5,723	5,460	7,010	7,130
Electricity	19,946	15,117	19,260	19,800	20,600
Telephone	36,043	28,808	36,190	32,130	34,490
Water & Sewer	1,744	1,478	1,480	1,600	1,620
Disposal Services	2,182	12,245	5,480	5,480	5,480
Pest Control	178	211	220	220	220
Insect Management Control	37,800	19,500	370,500	206,260	195,000
Ecological Land Mgmt Contract	394,967	482,603	432,430	352,000	425,000
Repairs & Maint. Building	8,122	8,325	7,230	8,320	7,230
Repairs & Maint. Grounds	9,922	2,297	21,000	16,000	11,000
Repairs & Maint. Equipment	32,293	39,628	38,620	38,620	35,500
Repairs & Maint. Vehicles	9,147	25,104	15,000	15,000	15,000
Equipment Rental	4,418	22,950	38,515	39,058	37,840
Vehicle Replacement Charge	209,910	197,915	191,240	191,240	195,050
IT Replacement Charge	71,690	67,510	58,620	58,620	57,740
Equipment Replacement Chrg	136,530	175,060	182,660	182,660	223,860
Certifications and Education	2,181	2,161	11,940	5,425	12,540
Professional Development	7,139	7,182	17,050	19,500	23,550
Mileage Reimbursement	1,906	2,914	4,900	4,050	4,900
Real Estate & Drainage Taxes	25,628	25,888	27,000	27,185	30,000
Miscellaneous Contractuals	180,430	45,284	303,143	75,600	48,500
Total Contractuals	1,495,285	1,534,569	2,450,771	1,877,188	1,935,180
Total Operating Expenses	6,071,515	5,927,412	7,609,471	6,797,138	7,331,461
Capital					
Buildings & Structures	0	0	0	0	0
Capital Imprvmnts-Preserves	1,306,827	2,163,047	6,816,174	6,818,148	509,922
Heavy Equipment	12,192	0	595,000	622,000	46,400
Computer Hardware	0	0	12,300	12,300	0
Lease Outlay	0	12,712	0	0	0
Miscellaneous Capital	24,973	22,381	28,017	28,020	0
Total Capital	1,343,992	2,198,140	7,451,491	7,480,468	556,322
Non-Operating					
Lease Liability Issued	0	(12,712)	0	0	0
Principal Payment Lease	0	2,258	0	0	0
Interest Expense - Lease	0	164	0	0	0

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Request
Total Non-Operating	0	(10,290)	0	0	0
Total Expenditures	7,415,507	8,115,262	15,060,962	14,277,606	7,887,783
Revenue Excess (Deficit) over Expenditures	(786,847)	(306,029)	(3,577,692)	(3,399,601)	(422,453)
Beginning Fund Balance	10,542,478	9,755,631	9,449,602	9,449,602	6,050,001
Ending Fund Balance	\$9,755,631	\$9,449,602	\$5,871,911	\$6,050,001	\$5,627,548

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, 2023, is \$662,241,891. The total debt on December 31, 2023 is projected to be \$149,520,000. 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 current outstanding debt was used to acquire land, construct and improve public access, and perform habitat restoration. These additions to the Forest Preserves have led to increases in operating expenses which have been held in check as much as possible.

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
2014A Refunding Bonds	\$28.920 million to advance refunding the 2006A General Obligation Bond Series. Resulted in upfront savings of \$2.0 million.	6,510,000	294,150	6,804,150
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).	18,445,000	3,426,112	21,871,112
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.	29,275,000	2,516,300	31,791,300
2016B Refunding Bonds	\$24.0 million to refund the 2009A General Obligation Bonds. Resulted in upfront savings of \$2.9 million.	15,740,000	965,644	16,705,644
2019 Refunding Bonds	\$22.06 million to refund the 2011 General Obligation Bonds. Resulted in upfront savings of \$2.9 million.	18,775,000	4,548,806	23,323,806
2021 Refunding Bonds	\$58.82 million to refund the 2010 General Obligation Bonds. Resulted in upfront savings of \$10.07 million.	47,780,000	8,993,700	56,773,700
2021A Refunding Bonds	\$14.925 million to refund the 2013 General Obligation Bonds. Resulted in upfront savings of \$1.46 million.	12,995,000	2,496,150	15,491,150
	TOTAL:	\$149,520,000	\$23,240,862	\$172,760,862

**THE ANNUAL TAX LEVY REQUIREMENTS TO AMORTIZE THE GENERAL OBLIGATION
DEBT PROJECTED TO BE OUTSTANDING AS, OF DECEMBER 31, 2023 INCLUDING
INTEREST PAYMENTS OF \$23,240,862 ARE AS FOLLOWS:**

Tax Year	Fiscal Year	Series 2014A	Series 2015	Series 2016A	Series 2016B	Series 2019	Series 2021	Series 2021A	FY Total
2023	2024	3,410,300	2,613,775	3,989,500	3,363,569	1,947,688	5,182,700	1,546,800	22,054,331
2024	2025	3,393,850	2,599,375	4,008,400	3,392,669	1,942,188	5,183,950	1,549,550	22,069,981
2025	2026		2,253,625	7,810,600	3,424,969	1,943,938	5,106,450	1,549,550	22,089,131
2026	2027		2,166,425	7,805,400	3,445,369	1,942,438	5,178,700	1,551,800	22,090,131
2027	2028		2,541,750	8,177,400	3,079,069	1,942,688	5,177,950	1,551,050	22,469,906
2028	2029		2,411,850			1,944,438	5,167,200	1,552,300	11,075,788
2029	2030		2,423,875			1,942,438	5,166,450	1,545,300	11,078,063
2030	2031		2,427,500			1,942,838	5,157,400	1,549,300	11,077,038
2031	2032		2,432,937			1,940,638	5,157,100	1,545,100	11,075,775
2032	2033					1,944,831	5,149,900	1,550,400	8,645,131
2033	2034					1,947,713	5,145,900		7,093,613
2034	2035					1,941,975			1,941,975
TOTALS		6,804,150	21,871,112	31,791,300	16,705,644	23,323,807	56,773,700	15,491,150	172,760,862

**NET GENERAL BONDED DEBT TO EQUALIZED ASSESSED VALUE
AND NET GENERAL BONDED DEBT PER CAPITA 2013 THROUGH 2023**

Tax Year	Fiscal Year	(1) (2) Population	Equalized Assessed Value	Net General Bonded Debt*	Net General Bonded Debt to Equalized Assessed Value	Net General Bonded Debt per Capita
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
2021	2022	711,239	27,523,380,843	164,961,505	0.599%	232
2022	2023	709,150	28,793,125,678	147,669,730	0.513%	208

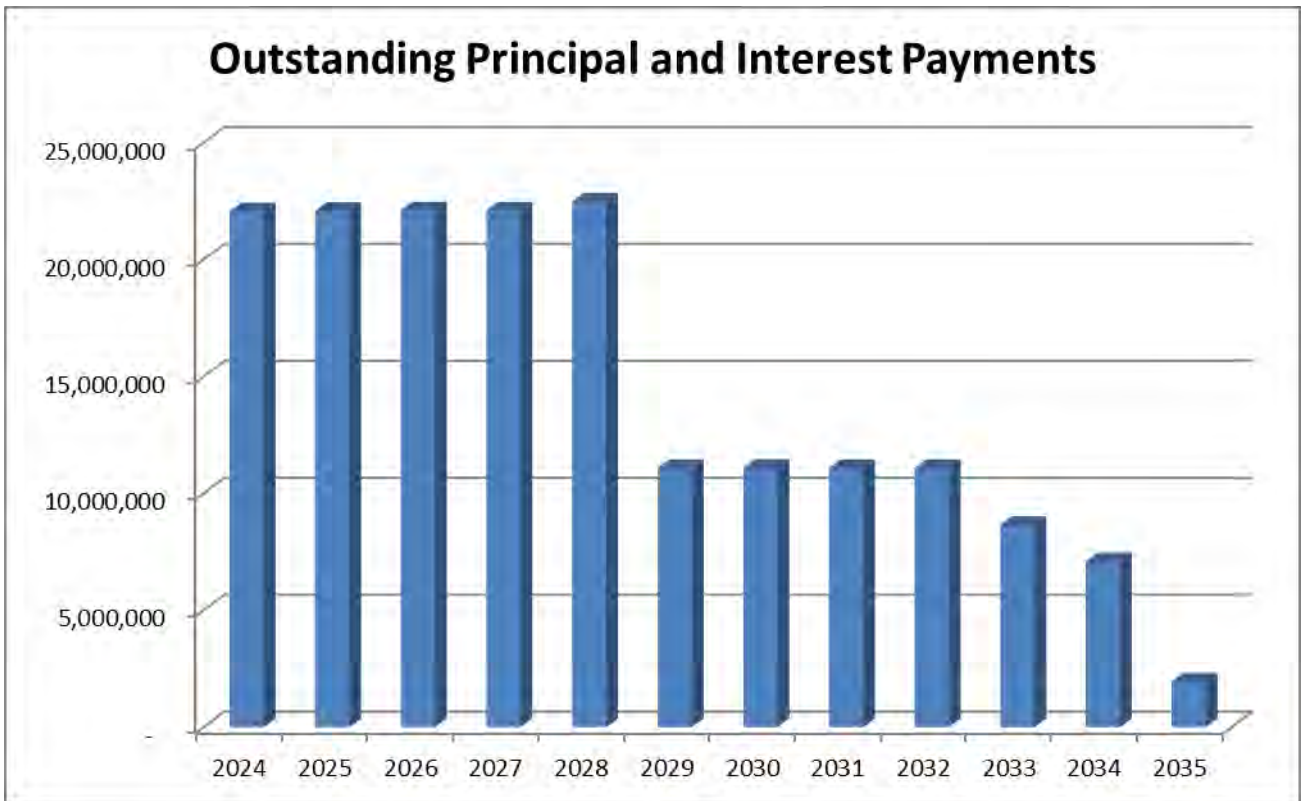
* Net of the amount available in Debt Service Fund for payment of principal

(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, 2024

2022 Equalized Assessed Value	\$28,793,125,678	
Debt limit: 2.3% of Equalized Assessed Value		\$662,241,891
Outstanding tax levy debt	(149,520,000)	
Debt Service Fund balance available for payment of principa	<u>1,850,270</u>	
		<u>(147,669,730)</u>
Legal Debt Margin as of December 31, 2023:		\$514,572,161
<i>Add principal reductions on tax levy debt during 2024</i>		17,275,000
Projected Legal Debt Margin December 31, 2024:		<u><u>\$531,847,161</u></u>



	2021	2022	2023	2023	2024
	Actual	Actual	Budget	Estimate	Budget
Revenues					
Property Tax	23,398,297	22,201,040	22,265,180	22,527,440	22,274,870
Bond Proceeds	73,745,000	0	0	0	0
Interest from Investments	32,948	168,557	4,530	203,000	203,000
Treasury Rebate Revenue	232,276	0	0	0	0
Premium on Debt Issuance	10,043,144	0	0	0	0
Total Revenues	\$107,451,665	\$22,369,598	\$22,269,710	\$22,730,440	\$22,477,870
Expenditures					
Paying Agent Fees	3,325	3,325	3,360	3,360	3,360
Bond Issuance Costs	689,700	0	0	0	0
Interest Fees on Debt	5,983,098	6,217,387	5,504,740	5,504,740	4,779,340
Principal Payment	100,107,286	15,805,000	16,540,000	16,540,000	17,275,000
Interfund Transfers	0	1,354,329	0	0	0
Total Expenditures	106,783,409	23,380,041	22,048,100	22,048,100	22,057,700
Revenue Excess (Deficit) over Expenditures	668,256	(1,010,443)	221,610	682,340	420,170
Beginning Fund Balance	1,510,117	2,178,373	1,167,930	1,167,930	1,850,270
Ending Fund Balance	\$2,178,373	\$1,167,930	\$1,389,540	\$1,850,270	\$2,270,440

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.

All funds for land acquisition that have been borrowed have been used in full. The District is planning another referendum in the fall of 2024. The exact amount is not known at this time.

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Request
Revenues					
Interest Investments	0	0	0	0	0
Grants	362,000	0	0	0	0
Miscellaneous Revenue	62	0	0	0	0
Total Revenues	\$362,062	\$0	\$0	\$0	\$0
Expenditures					
Postage	0	0	0	0	0
Legal Fees	0	0	0	0	0
Total Operating Expenses	\$0	\$0	\$0	\$0	\$0
Capital					
Land Acquisition	41,260	0	0	0	0
Title Fees	1,229	0	0	0	0
Tax Prorations	10,117	0	0	0	0
Other Land Acquisition Costs	(976)	0	0	0	0
Appraisal Fees	3,500	0	0	0	0
Engineering Fees	1,300	0	0	0	0
Legal Fees	16,952	0	0	0	0
Total Capital	73,382	0	0	0	0
Total Expenditures	73,382	0	0	0	0
Revenue Excess (Deficit) over Expenditures	288,680	0	0	0	0
Beginning Fund Balance	(288,680)	0	0	0	0
Ending Fund Balance	\$0	\$0	\$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.

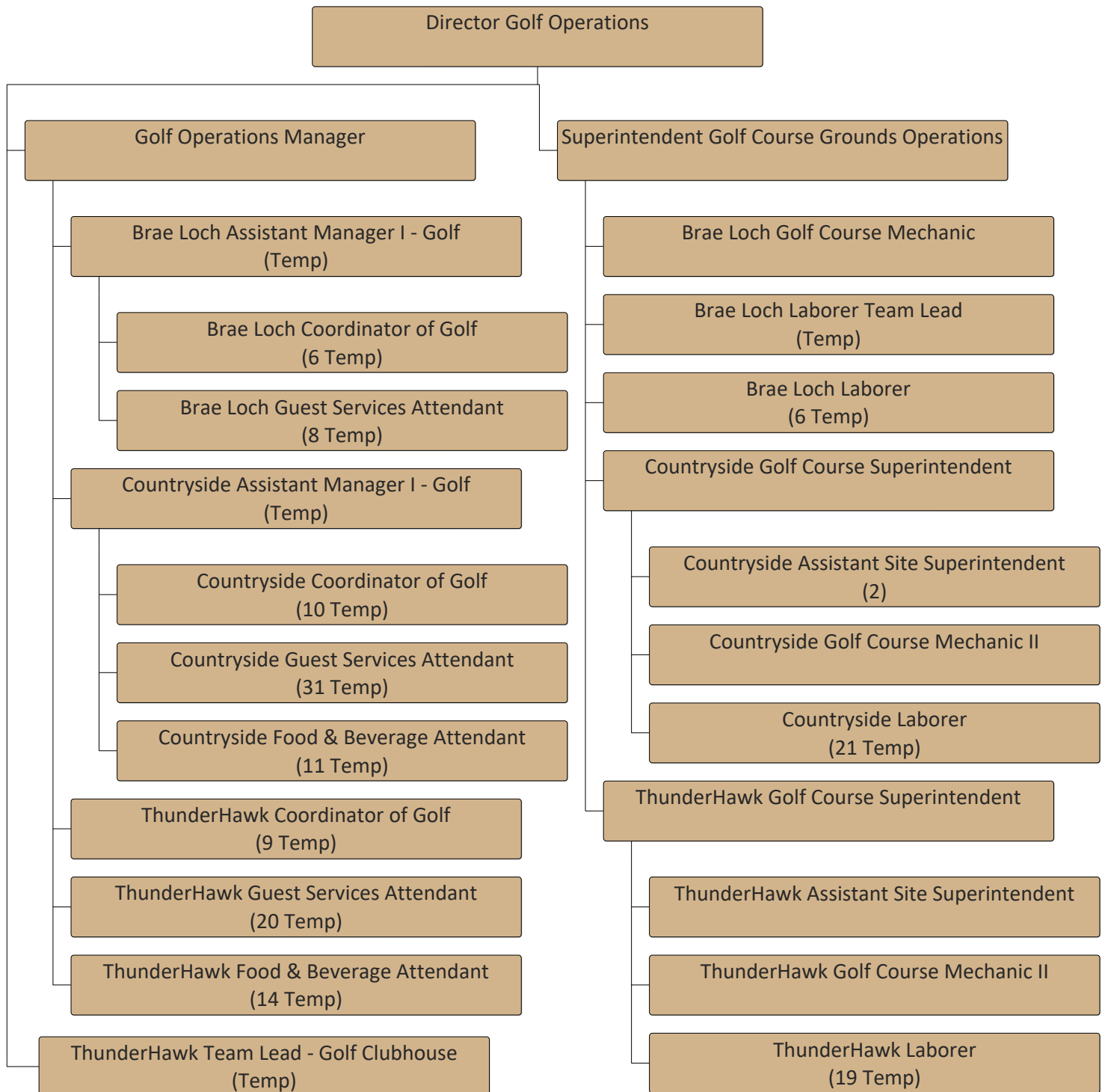


Budget Request for 2024
Land Development Bond Projects

	2021	2022	2023	2023	2024
	Actual	Actual	Budget	Estimate	Request
Revenues					
Interest from Investments	5,928	70,688	9,200	131,000	10,000
Grants	207,134	0	450,017	450,020	0
Miscellaneous	0	0	0	0	0
Total Revenues	\$213,062	\$70,688	\$459,217	\$581,020	\$10,000
Expenditures					
ACOE DutchGap	0	0	108,860	108,860	0
Buffalo Creek	0	10,522	24,478	24,478	0
Cuba Marsh Habitat Restoration	6,170	22,964	7,089	7,089	0
Dog Area Accessibility Improvements	0	0	67,668	67,668	0
Ethels Woods	17,804	0	0	0	0
Facility & Infrastructure Improvement	8,878	40,802	61,483	61,483	0
Fort Sheridan Preserve	0	11,155	3,239	3,239	0
Fort Sheridan USACE GLFER	1,636	41,318	128,105	144,596	0
Grass Lake Road Tunnel	(20,716)	0	0	0	0
Grassy Lake Preserve	29,055	435	55,152	55,152	0
Heron Creek IL Rte 22 Connection	0	0	20,000	20,000	0
Lakewood Maintenance Building	0	0	1,586,559	1,586,559	0
Lakewood Master Plan	176,580	4,800	3,560,468	3,560,468	0
Lakewood Restoration - Schreiber B	0	5,138	3,296	3,524	0
Lyons Woods	0	(25,343)	0	0	0
Middlefork Savanna Trail Connect	0	(44,659)	0	0	0
Mill. Trail Ethels Woods-Rte 45	1,177,344	0	380,846	380,846	0
Roadway & Parkway Renovations	88,963	9,185	0	0	0
Rollins Savanna-Gurnee Trail	0	(240)	0	0	0
Southern DPR Habitat Restoration	98,317	0	0	0	0
Total Expenditures	1,584,031	76,077	6,007,243	6,023,962	0
Revenue Excess (Deficit)					
over Expenditures	(1,370,969)	(5,390)	(5,548,025)	(5,442,942)	10,000
Beginning Fund Balance	6,928,735	5,557,766	5,552,376	5,552,376	109,435
Ending Fund Balance	\$5,557,766	\$5,552,376	\$4,351	\$109,435	\$119,435

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.

Key Objectives for 2024

- Maintain the sound financial position of the golf operations through realistic revenue projections, careful budgeting and opportunistic spending.
- Update the 5-year golf Capital Improvement Plan to reflect the ongoing needs of the golf operations in an effort to maintain our position as providers of high quality golf experiences in Lake County.
- Move forward in the planning of the Net-Zero Golf Cart Storage facility at Countryside Golf Club.
- Continue to seek new opportunities to add electric-powered equipment to the current golf maintenance fleet.

PERFORMANCE MEASUREMENTS	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 PROJECTED
Golf Play Revenue	\$3,126,812	\$3,071,866	\$3,414,463	\$3,250,000
Golf Cart Revenue	\$1,155,847	\$1,090,166	\$1,210,350	\$1,148,550
Golf Shop Revenue	\$169,804	\$248,934	\$285,386	\$270,000
Golf Range Revenue	\$224,474	\$156,581	\$177,471	\$175,000
Golf Food and Beverage Revenue	\$544,088	\$660,307	\$737,579	\$740,000

FULL TIME EQUIVALENT (FTE)	2021	2022	2023	2024
Golf Department	*	*	53.43	53.43

* 2021 & 2022 Golf FTE's included in former Revenue Facilities department. In 2023 became the Golf Department due to restructuring of departments.



	2023 Budget	2023 Estimate	2024 Request
Revenues			
Golf Operation Revenues	5,405,800	5,606,910	5,928,300
Other Revenues	30,000	56,280	0
Total Operating Revenues	5,435,800	5,663,190	5,928,300
Expenses			
Salaries (53.43 FTE)	2,069,590	2,158,190	2,117,447
Benefits	288,650	247,000	290,121
Payroll taxes and IMRF costs	302,790	304,683	289,853
Commodities	939,750	1,113,370	1,117,550
Contractuals	929,530	985,331	1,014,130
Total Operating Expenses	4,530,310	4,808,574	4,829,101
Operating Income	\$905,490	\$854,616	\$1,099,199
Non-Operating Financial Activity			
Other Funding Sources			
Investment Income (Golf Fund)	18,250	77,000	72,000
Other Expenses			
Capital	(660,000)	(551,666)	(987,000)
	(\$641,750)	(\$474,666)	(\$915,000)
Net Cash Generated (Loss)	\$263,740	\$379,950	\$184,199



Budget Request 2024
Enterprise Fund
All Golf Course Operations

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Operating Revenues					
Green Fees	3,126,812	3,067,851	3,210,000	3,355,000	3,530,000
Season Passes	16,060	15,000	10,000	22,260	22,000
Permanent Starts	10,730	0	12,500	7,000	13,000
Player Services	2,620	0	6,000	1,000	6,000
Gas Cart Rental	1,150,220	1,091,250	1,162,000	1,188,000	1,220,000
Hand Cart Rental	5,627	6,970	10,200	10,200	10,200
Golf Club Rental	0	0	7,000	7,000	7,000
Range Balls	224,474	231,703	215,000	245,000	250,000
Golf Shop Sales	169,805	175,721	162,500	146,000	162,500
Food Sales-Snack Shop	86,528	112,576	100,000	120,000	120,000
Beverage Sales-Snack Shop	84,332	83,295	105,000	90,000	105,000
Beer Sales-Snack Shop	293,676	297,843	300,000	260,000	315,000
Liquor Sales-Snack Shop	79,553	126,487	95,000	125,000	125,000
Building Rentals	2,200	4,500	30,000	4,500	30,000
Concessionaire Revenue	(15,436)	13,220	6,500	12,120	8,500
Other Revenues	0	26,385	4,100	18,330	4,100
Interfund Transfers	0	4,500	0	0	0
Total Operating Revenues	\$5,237,201	\$5,257,301	\$5,435,800	\$5,611,410	\$5,928,300
Operating Expenses					
Personnel					
Salaries & Wages	816,080	944,182	954,570	1,067,070	1,012,848
Part Time Wages	934,155	858,195	1,073,570	1,006,830	1,054,149
Overtime Wages	73,342	74,497	34,000	76,290	43,000
Sick Pay Reimbursement	10,838	7,816	7,450	8,000	7,450
IMRF Contributions	162,475	137,564	144,450	133,420	127,868
FICA Contributions	140,091	150,827	158,340	171,263	161,985
Health Insurance	207,601	223,741	288,650	247,000	290,121
Sick/Comp/Vacation Accrual	15,233	22,733	0	0	0
Personnel	2,359,815	2,419,555	2,661,030	2,709,873	2,697,421
Commodities					
Office Supplies	965	0	1,750	1,750	1,750
Postage	91	3	600	600	600
Gasoline & Oil	67,493	116,284	68,500	84,500	94,500
Uniforms	7,946	8,094	17,500	19,940	18,800
Small Tools & Equipment	6,233	6,544	6,200	8,460	8,200
Building Maint. Supplies	8,532	11,942	13,500	18,540	15,500
Ground Maint. Supplies	28,203	22,797	41,500	41,500	41,500
Equipment Maint. Supplies	83,626	76,624	85,000	90,000	92,000
Vehicle Maint. Supplies	147	0	0	0	0
Gravel & Soil	380	836	2,000	2,000	2,000
Herbicides	9,861	16,490	15,900	25,900	25,900
Fertilizer	83,071	89,640	79,000	119,720	102,000
Plant Protectors	106,609	90,432	105,000	112,000	112,000
Insecticides	25,245	35,492	27,000	52,000	52,000
Turfgrass Chemicals	57,906	60,864	61,000	90,260	87,500
Top Dressing	10,335	13,120	18,500	29,000	29,000
Irrigation Supplies	17,002	25,379	18,500	27,500	39,500
Landscaping, Trees, Shrubs	1,225	423	2,500	3,300	2,500
Operating Supplies	75,968	90,579	123,200	132,700	132,700
COGS-Handicap	2,100	2,930	3,600	3,700	3,600
COGS-Pro Shop	129,155	103,846	108,000	108,000	108,000
COGS-Food	25,246	47,821	30,000	24,000	30,000



Budget Request 2024
Enterprise Fund
All Golf Course Operations

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
COGS-Beverage	16,627	28,659	15,000	15,000	15,000
COGS-Beer	66,899	70,776	68,000	68,000	68,000
COGS-Liquor	24,900	27,816	28,000	35,000	35,000
Commodities	855,765	947,389	939,750	1,113,370	1,117,550
Contractuals					
Computer Fees & Services	30,600	33,908	40,120	44,281	44,320
Merchant Credit Card Fees	109,677	109,337	101,000	101,000	101,000
Advertising	12,234	13,484	14,000	14,000	14,000
Printing	2,637	933	3,250	3,250	3,250
Dues & Subscriptions	4,398	3,527	5,440	5,840	5,740
Licenses & Permits	5,248	4,631	4,890	4,890	4,890
Liability Insurance	2,532	2,614	2,560	2,490	2,800
Workers Compensation Ins.	82,579	81,411	81,210	79,190	80,910
Property Insurance	17,615	18,014	17,400	18,320	19,630
State Unemployment Ins.	30,559	149,865	140,000	166,330	150,000
Natural Gas	16,216	21,423	23,050	19,310	19,700
Electricity	98,243	65,614	86,800	89,770	93,360
Telephone	31,933	23,107	29,800	23,140	25,000
Water & Sewer	5,437	5,625	7,380	7,080	7,350
Disposal Services	4,264	7,817	4,300	8,640	9,180
Pest Control	1,653	2,244	2,500	2,500	2,500
Repairs & Maint. Building	1,026	4,042	9,400	13,860	9,400
Repairs & Maint. Grounds	0	1,014	3,000	15,700	3,000
Repairs & Maint. Equipment	3,278	14,656	5,000	10,130	5,000
Equipment Rental	206,162	14,240	248,260	253,420	307,460
Vehicle Replacement Charge	18,656	14,580	5,330	5,330	5,330
IT Replacement Charge	9,600	9,120	35,390	35,390	27,360
Certifications and Education	14	615	800	800	800
Professional Development	2,469	5,304	17,800	14,300	31,300
Mileage Reimbursement	1,866	3,172	6,500	6,500	6,500
Miscellaneous Contractuals	35,661	49,465	34,350	39,870	34,350
Contractuals	734,557	659,762	929,530	985,331	1,014,130
Total Operating Expenditures	\$3,950,137	\$4,026,707	\$4,530,310	\$4,808,574	\$4,829,101
Income (Loss) before capital outlay	\$1,287,064	\$1,230,594	\$905,490	\$802,836	\$1,099,199
Capital Outlay					
Buildings & Structures	0	0	0	0	700,000
Improvements to Buildings	0	0	400,000	150,000	0
Machinery & Tools	298,808	0	401,666	401,666	152,000
Furniture & Fixtures	16,106	0	0	0	0
Miscellaneous Capital	0	0	0	0	135,000
Depreciation Expense	0	430,878	0	0	0
Amortization Expense	0	222,623	0	0	0
Total Capital Outlay	\$314,914	\$653,501	\$801,666	\$551,666	\$987,000
Operating Income (loss)	\$972,150	\$577,093	\$103,824	\$251,170	\$112,199
Non-Operating Revenues					
Interest from Investments	6,165	11,512	18,250	77,000	72,000
Insurance Claim	0	0	0	51,780	0
Total Non-operating revenues	6,165	11,512	18,250	128,780	72,000



Budget Request 2024
Enterprise Fund
All Golf Course Operations

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Non-Operating Expenses					
Interest Expense - Leases	0	15,523	0	0	0
Cash Generated	\$978,315	\$573,083	\$122,074	\$379,950	\$184,199
Beginning Fund Balance	18,670,366	19,648,681	20,221,764	20,221,764	20,601,714
Ending Fund Balance	\$19,648,681	\$20,221,764	\$20,343,838	\$20,601,714	\$20,785,913

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Operating Revenues					
Green Fees	1,546,653	1,538,542	1,350,000	1,650,000	1,650,000
Season Passes	16,060	15,000	10,000	22,260	22,000
Permanent Starts	5,380	0	6,000	0	6,000
Player Services	1,920	0	5,000	0	5,000
Gas Cart Rental	635,475	613,325	602,000	650,000	650,000
Hand Cart Rental	1,310	1,950	2,200	2,200	2,200
Golf Club Rental	0	0	1,000	1,000	1,000
Range Balls	169,025	176,656	150,000	185,000	185,000
Golf Shop Sales	38,089	44,842	40,000	40,000	40,000
Food Sales-Snack Shop	42,936	59,431	45,000	65,000	65,000
Beverage Sales-Snack Shop	43,970	43,372	45,000	45,000	45,000
Beer Sales-Snack Shop	158,794	155,491	150,000	150,000	165,000
Liquor Sales-Snack Shop	31,008	56,280	30,000	60,000	60,000
Other Revenues	17,453	17,046	6,000	9,660	6,000
Total Operating Revenues	\$2,708,073	\$2,721,935	\$2,442,200	\$2,880,120	\$2,902,200
Operating Expenses					
Personnel					
Salaries & Wages	466,472	528,152	538,010	585,290	574,396
Part Time Wages	448,747	433,976	498,850	534,950	520,549
Overtime Wages	14,335	19,870	16,000	21,080	16,000
Sick Pay Reimbursement	5,710	5,698	6,000	5,800	6,000
IMRF Contributions	83,605	74,116	79,130	73,050	67,919
FICA Contributions	71,604	79,847	81,010	94,415	85,446
Health Insurance	119,977	112,279	148,670	126,300	136,660
Sick/Comp/Vacation Accrual	12,545	15,633	0	0	0
Personnel	1,222,995	1,269,571	1,367,670	1,440,885	1,406,970
Commodities					
Office Supplies	691	0	1,000	1,000	1,000
Postage	74	1	300	300	300
Gasoline & Oil	42,325	64,788	42,000	48,000	58,000
Uniforms	3,547	2,854	6,300	7,440	6,300
Small Tools & Equipment	1,336	3,916	3,500	3,500	3,500
Building Maint. Supplies	6,872	5,297	9,000	11,750	9,000
Ground Maint. Supplies	20,943	18,103	20,000	20,000	20,000
Equipment Maint. Supplies	36,402	41,594	38,000	38,000	40,000
Gravel & Soil	0	0	500	500	500
Herbicides	5,047	8,606	8,500	8,500	8,500
Fertilizer	43,129	45,108	38,000	67,720	50,000
Plant Protectors	35,805	34,868	28,000	35,000	35,000
Insecticides	12,291	20,704	13,000	21,000	21,000
Turfgrass Chemicals	30,966	25,077	24,000	25,000	25,000
Top Dressing	6,114	8,061	10,000	10,000	10,000
Irrigation Supplies	13,734	22,873	15,000	23,000	23,000
Landscaping, Trees, Shrubs	527	0	2,000	2,800	2,000
Operating Supplies	35,719	39,064	49,500	52,500	52,500

	2021	2022	2023	2023	2024
	Actual	Actual	Budget	Estimate	Budget
COGS-Handicap	2,070	2,150	2,600	2,600	2,600
COGS-Pro Shop	30,003	17,556	18,000	18,000	18,000
COGS-Food	14,510	20,702	18,000	12,000	18,000
COGS-Beverage	13,699	15,757	11,000	11,000	11,000
COGS-Beer	39,511	37,357	38,000	38,000	38,000
COGS-Liquor	8,670	14,705	8,000	15,000	15,000
Commodities	403,985	449,141	404,200	472,610	468,200
Contractuals					
Computer Fees & Services	28,997	33,908	37,120	41,281	41,320
Merchant Credit Card Fees	54,185	57,438	50,000	50,000	50,000
Advertising	7,171	8,802	10,000	10,000	10,000
Printing	2,345	616	2,000	2,000	2,000
Dues & Subscriptions	2,353	3,069	3,700	3,700	3,700
Licenses & Permits	3,356	3,168	3,290	3,290	3,290
Liability Insurance	1,024	1,047	1,020	1,000	1,120
Workers Compensation Ins.	41,225	37,875	37,740	37,260	38,070
Property Insurance	5,262	5,424	5,230	5,740	6,160
State Unemployment Ins.	14,501	61,588	60,000	84,830	60,000
Natural Gas	3,734	5,276	4,270	4,840	4,940
Electricity	29,286	16,078	23,460	23,500	24,440
Telephone	11,135	9,886	12,600	9,320	10,000
Water & Sewer	1,867	2,025	2,680	1,880	2,100
Disposal Services	1,480	3,094	1,900	3,040	3,040
Pest Control	632	768	800	800	800
Repairs & Maint. Building	379	832	7,000	7,000	7,000
Repairs & Maint. Grounds	0	1,014	3,000	15,700	3,000
Repairs & Maint. Equipment	3,278	14,656	4,500	9,630	4,500
Equipment Rental	100,077	7,956	114,700	117,650	144,300
Vehicle Replacement Charge	12,496	8,420	5,330	5,330	5,330
IT Replacement Charge	3,880	3,830	16,460	16,460	12,510
Certifications and Education	14	535	600	600	600
Professional Development	1,619	4,457	11,800	8,300	19,300
Mileage Reimbursement	1,866	3,172	6,000	6,000	6,000
Miscellaneous Contractuals	8,994	6,670	11,250	11,300	11,250
Contractuals	341,156	301,605	436,450	480,451	474,770
Total Expenditures	\$1,968,136	\$2,020,316	\$2,208,320	\$2,393,946	\$2,349,940
Income (Loss) before capital outlay	\$739,937	\$701,619	\$233,880	\$486,174	\$552,260
Capital Outlay					
Buildings & Structures	0	0	0	0	700,000
Machinery & Tools	68,383	0	140,112	140,112	28,000
Miscellaneous Capital	0	0	0	0	135,000
Depreciation Expense	0	143,200	0	0	0
Amortization Expense	0	102,530	0	0	0
Total Capital Outlay	\$68,383	\$245,730	\$140,112	\$140,112	\$863,000



Budget Request 2024
8000 Countryside Golf Course

	2021	2022	2023	2023	2024
	Actual	Actual	Budget	Estimate	Budget
Operating Income (loss)	\$671,554	\$455,889	\$93,769	\$346,062	-\$310,740
Non-Operating revenues					
Interest from Investments	6,530	15,827	17,000	75,000	70,000
Insurance Claim	0	0	0	51,780	0
Total Non-operating revenues	6,530	15,827	17,000	126,780	70,000
Non-Operating Expenses					
Interest Expense - Leases	0	7,149	0	0	0
Cash Generated	787,090	464,566	110,769	472,842	(240,740)
Beginning Fund Balance	\$11,131,930	\$11,919,020	\$12,383,586	\$12,383,586	\$12,856,429
Ending Fund Balance	\$11,919,020	\$12,383,586	\$12,494,355	\$12,856,429	\$12,615,689

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Request
Operating Revenues					
Green Fees	340,396	320,368	360,000	355,000	380,000
Permanent Starts	0	0	500	1,000	1,000
Gas Cart Rental	158,439	144,729	160,000	163,000	170,000
Hand Cart Rental	32	60	2,000	2,000	2,000
Golf Club Rental	0	0	1,000	1,000	1,000
Golf Shop Sales	8,020	7,006	7,500	6,000	7,500
Golf Concessions	0	4,057	3,500	7,000	5,500
Other Revenues	377	8,150	1,000	4,790	1,000
Total Operating Revenues	\$507,264	\$484,370	\$535,500	\$539,790	\$568,000
Operating Expenses					
Personnel					
Salaries & Wages	88,912	124,556	122,040	131,380	127,683
Part Time Wages	123,384	119,784	153,640	116,520	144,600
Overtime Wages	12,968	13,830	6,000	14,020	15,000
Sick Pay Reimbursement	1,537	0	700	0	700
IMRF Contributions	21,141	20,395	22,020	17,690	19,183
FICA Contributions	16,785	19,944	21,600	20,410	22,031
Health Insurance	20,051	31,342	38,820	29,300	47,854
Sick/Comp/Vacation Accrual	(1,067)	2,247	0	0	0
Personnel	283,711	332,098	364,820	329,320	377,051
Commodities					
Office Supplies	137	0	250	250	250
Postage	8	1	50	50	50
Gasoline & Oil	12,481	26,348	11,500	11,500	11,500
Uniforms	823	30	2,500	2,500	2,500
Small Tools & Equipment	88	512	700	960	700
Building Maint. Supplies	538	0	1,500	1,500	1,500
Ground Maint. Supplies	0	0	3,500	3,500	3,500
Equipment Maint. Supplies	21,494	13,848	22,000	22,000	22,000
Gravel & Soil	0	836	500	500	500
Herbicides	0	2,989	2,400	2,400	2,400
Fertilizer	14,993	21,672	16,000	22,000	22,000
Plant Protectors	11,009	11,719	12,000	12,000	12,000
Insecticides	3,665	6,051	4,000	6,000	6,000
Turfgrass Chemicals	1,110	1,034	2,000	5,260	2,500
Top Dressing	2,173	1,456	2,500	4,000	4,000
Irrigation Supplies	1,406	1,691	1,500	1,500	1,500
Landscaping, Trees, Shrubs	698	423	500	500	500
Operating Supplies	13,020	10,603	8,700	13,200	13,200
COGS-Pro Shop	1,982	2,717	2,000	2,000	2,000
Commodities	85,625	101,926	94,100	111,620	108,600

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Request
Contractuals					
Merchant Credit Card Fees	12,478	8,623	11,000	11,000	11,000
Advertising	928	252	1,000	1,000	1,000
Printing	0	0	250	250	250
Dues & Subscriptions	140	0	190	340	190
Liability Insurance	242	264	260	250	280
Workers Compensation Ins.	12,495	12,231	11,720	11,120	11,360
Property Insurance	3,055	3,015	2,850	3,020	3,230
State Unemployment Ins.	6,819	30,247	20,000	36,100	30,000
Natural Gas	4,713	5,422	4,800	6,330	6,460
Electricity	6,288	4,771	6,220	8,350	8,680
Telephone	6,877	2,810	3,700	2,690	3,000
Disposal Services	0	0	600	600	600
Pest Control	413	708	800	800	800
Repairs & Maint. Building	647	0	1,400	1,400	1,400
Equipment Rental	43,455	2,559	53,630	54,200	53,630
Vehicle Replacement Charge	2,850	2,850	0	0	0
IT Replacement Charge	1,680	1,470	5,240	5,240	4,090
Professional Development	0	0	0	0	3,000
Miscellaneous Contractuals	2,649	26,905	3,600	9,070	3,600
Contractuals	105,729	102,128	127,260	151,760	142,570
Total Operating Expenditures	\$475,065	\$536,152	\$586,180	\$592,700	\$628,221
Income (Loss) before capital outlay	\$32,199	(\$51,782)	(\$50,680)	(\$52,910)	(\$60,221)
Capital Outlay					
Machinery & Tools	0	0	80,000	80,000	0
Depreciation Expense	0	46,363	0	0	0
Amortization Expense	0	44,769	0	0	0
Total Capital Outlay	\$0	\$91,132	\$80,000	\$80,000	\$0
Operating Income (loss)	\$32,199	(\$142,914)	(\$130,680)	(\$132,910)	(\$60,221)
Non-Operating Revenues					
Interest from Investments	(365)	(4,315)	1,250	2,000	2,000
Non-Operating Expenses					
Interest Expense - Leases	0	3,122	0	0	0
Cash Generated	\$31,834	(\$150,350)	(\$129,430)	(\$130,910)	(\$58,221)
Beginning Fund Balance	1,794,926	1,826,760	1,676,410	1,676,410	1,545,500
Ending Fund Balance	\$1,826,760	\$1,676,410	\$1,546,980	\$1,545,500	\$1,487,279

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Operating Revenues					
Green Fees	1,239,763	1,208,941	1,500,000	1,350,000	1,500,000
Permanent Starts	5,350	0	6,000	6,000	6,000
Player Services	700	0	1,000	1,000	1,000
Gas Cart Rental	356,306	333,196	400,000	375,000	400,000
Hand Cart Rental	4,285	4,960	6,000	6,000	6,000
Golf Club Rental	0	0	5,000	5,000	5,000
Range Balls	55,449	55,047	65,000	60,000	65,000
Golf Shop Sales	123,696	123,873	115,000	100,000	115,000
Food Sales-Snack Shop	43,592	53,145	55,000	55,000	55,000
Beverage Sales-Snack Shop	40,362	39,923	60,000	45,000	60,000
Beer Sales-Snack Shop	134,882	142,352	150,000	110,000	150,000
Liquor Sales-Snack Shop	48,545	70,207	65,000	65,000	65,000
Building Rentals	2,200	4,500	30,000	4,500	30,000
Other Revenues	(33,266)	10,352	100	9,000	100
Interfund Transfers	0	4,500	0	0	0
Total Operating Revenues	\$2,021,864	\$2,050,995	\$2,458,100	\$2,191,500	\$2,458,100
Operating Expenses Personnel					
Salaries & Wages	260,696	291,474	294,520	350,400	310,769
Part Time Wages	362,024	304,436	421,080	355,360	389,000
Overtime Wages	46,039	40,796	12,000	41,190	12,000
Sick Pay Reimbursement	3,591	2,118	750	2,200	750
IMRF Contributions	57,729	43,053	43,300	42,680	40,766
FICA Contributions	51,702	51,036	55,730	56,438	54,508
Health Insurance	67,573	80,120	101,160	91,400	105,607
Sick/Comp/Vacation Accrual	3,755	4,853	0	0	0
Personnel	853,109	817,886	928,540	939,668	913,400
Commodities					
Office Supplies	137	0	500	500	500
Postage	9	1	250	250	250
Gasoline & Oil	12,687	25,149	15,000	25,000	25,000
Uniforms	3,576	5,210	8,700	10,000	10,000
Small Tools & Equipment	4,809	2,116	2,000	4,000	4,000
Building Maint. Supplies	1,122	6,645	3,000	5,290	5,000
Ground Maint. Supplies	7,260	4,694	18,000	18,000	18,000
Equipment Maint. Supplies	25,730	21,181	25,000	30,000	30,000
Gravel & Soil	380	0	1,000	1,000	1,000
Herbicides	4,814	4,896	5,000	15,000	15,000
Fertilizer	24,949	22,860	25,000	30,000	30,000
Plant Protectors	59,795	43,846	65,000	65,000	65,000
Insecticides	9,289	8,737	10,000	25,000	25,000
Turfgrass Chemicals	25,830	34,754	35,000	60,000	60,000
Top Dressing	2,048	3,603	6,000	15,000	15,000
Irrigation Supplies	1,862	815	2,000	3,000	15,000
Operating Supplies	27,229	40,912	65,000	67,000	67,000
COGS-Handicap	30	780	1,000	1,100	1,000
COGS-Pro Shop	97,170	83,573	88,000	88,000	88,000
COGS-Food	10,736	27,119	12,000	12,000	12,000
COGS-Beverage	2,928	12,902	4,000	4,000	4,000
COGS-Beer	27,388	33,419	30,000	30,000	30,000

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
COGS-Liquor	16,230	13,111	20,000	20,000	20,000
Commodities	366,008	396,322	441,450	529,140	540,750
Contractuals					
Legal Fees	0	0	0	0	0
Computer Fees & Services	1,603	0	3,000	3,000	3,000
Merchant Credit Card Fees	43,014	43,276	40,000	40,000	40,000
Advertising	4,135	4,430	3,000	3,000	3,000
Printing	292	316	1,000	1,000	1,000
Dues & Subscriptions	1,905	458	1,550	1,800	1,850
Licenses & Permits	1,892	1,463	1,600	1,600	1,600
Liability Insurance	1,266	1,302	1,280	1,240	1,400
Workers Compensation Ins.	28,859	31,305	31,750	30,810	31,480
Property Insurance	9,298	9,575	9,320	9,560	10,240
State Unemployment Ins.	9,239	58,030	60,000	45,400	60,000
Natural Gas	7,769	10,725	13,980	8,140	8,300
Electricity	62,669	44,766	57,120	57,920	60,240
Telephone	13,921	10,411	13,500	11,130	12,000
Water & Sewer	3,570	3,601	4,700	5,200	5,250
Disposal Services	2,784	4,723	1,800	5,000	5,540
Pest Control	608	768	900	900	900
Repairs & Maint. Building	0	3,210	1,000	5,460	1,000
Repairs & Maint. Equipment	0	0	500	500	500
Equipment Rental	62,630	3,725	79,930	81,570	109,530
Vehicle Replacement Charge	3,310	3,310	0	0	0
IT Replacement Charge	4,040	3,820	13,690	13,690	10,760
Certifications and Education	0	80	200	200	200
Professional Development	850	847	6,000	6,000	9,000
Mileage Reimbursement	0	0	500	500	500
Miscellaneous Contractuals	24,018	15,890	19,500	19,500	19,500
Contractuals	287,672	256,030	365,820	353,120	396,790
Total Operating Expenditures	1,506,789	1,470,238	1,735,810	1,821,928	1,850,940
Income (Loss) before capital outlay	515,075	580,757	722,290	369,572	607,160
Capital					
Improvements to Buildings	0	0	400,000	150,000	0
Machinery & Tools	230,425	0	181,554	181,554	124,000
Furniture & Fixtures	16,106	0	0	0	0
Depreciation Expense	0	241,315	0	0	0
Amortization Expense	0	75,324	0	0	0
Total Capital	246,531	316,638	581,554	331,554	124,000
Non-Operating Expenses					
Interest Expense - Leases	0	5,252	0	0	0
Cash Generated	268,544	258,866	140,736	38,018	483,160
Beginning Fund Balance	5,634,357	5,902,901	6,161,767	6,161,767	6,199,785
Ending Fund Balance	\$5,902,901	\$6,161,767	\$6,302,503	\$6,199,785	\$6,682,945

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

	Estimated	Budget	Estimated	New	FY	FY	FY	FY	FY	Future
	Costs	2023	2023	Funding	2024	2025	2026	2027	2028	Funding
<u>Machinery/Equipment/Project</u>										Required
Countryside Golf Course:										
Tri Plex Tee Mowers	38,000	38,000	41,000						38,000	38,000
Sprayer	60,000									0
Bunker Rake	28,000			28,000	28,000					28,000
Fairway Mowers	55,000					55,000	55,000			110,000
Fairway/Green Verticut Units	42,000	12,000	12,500					30,000		30,000
Front Rough Mower	21,000	21,000	26,000						21,000	21,000
Rotary Deck Bank Mower (2)	55,000					55,000				55,000
Greens Roller replacement	17,500	17,500	18,000							0
Net-Zero Electric Car Storage	1,400,000			700,000	700,000	70,000	70,000	70,000	70,000	980,000
Greens Mower (Electric)	80,000						80,000		80,000	160,000
Asphalt Replacemant	135,000			135,000	135,000					
Brae Loch Golf Course:										
Greens Mower (Electric)	80,000									0
ThunderHawk Golf Course:										
Greens Mower (Electric)	80,000					80,000		80,000		160,000
Toro Turbine Blower	12,000			12,000	12,000					12,000
Reel Grinder	41,000	41,000	37,000							0
Bed Knife Grinder	23,000	2,300	23,000							0
Bank Mowers (2)	74,000	74,000	74,000			37,000				37,000
Fairway/Green Verticut Units	30,000						30,000			30,000
Bunker Rake	28,000	22,000	20,000	28,000	28,000			20,000		48,000
Rotary Deck Bank Mower	45,000					45,000		45,000		90,000
Rough Mower	84,000			84,000	84,000				68,000	152,000
Cart Path Replacement/Repairs	TBD									0
Patio Refurbishment/Repair	400,000	325,000	260,000							0
Irrigation Control System	300,000									0
	\$3,128,500	\$552,800	\$511,500	\$987,000	\$987,000	\$342,000	\$235,000	\$245,000	\$277,000	2,086,000

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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 \$235,774. Salaries and benefits total \$209,874 and contractals are \$25,900.

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

	2023	% of	2024	% of	Amount	%
EXPENDITURES BY OBJECT:	Budget	Total	Budget	Total	Change	Change
Salaries and Benefits	\$202,295	6.92%	\$209,874	89.01%	\$7,579	3.75%
Commodities	14,518	0.50%	0	0.00%	(14,518)	0.00%
Contractuals	44,215	1.51%	25,900	10.99%	(18,315)	-41.42%
Capital Outlay	2,663,584	91.07%	0	0.00%	(2,663,584)	-100.00%
Total Expenditures by Object	\$2,924,612	100.00%	\$235,774	100.00%	(\$2,688,838)	-91.94%

	2023	% of	2024	% of	Amount	%
EXPENDITURES BY FUNCTION:	Budget	Total	Budget	Total	Change	Change
Youth Conservation Corp	\$185,070	6.33%	\$209,874	89.01%	\$24,804	13.40%
Education	110,204	3.77%	25,900	10.99%	(84,304)	-76.50%
Natural Resources	2,629,338	89.90%	0	0.00%	(2,629,338)	-100.00%
Total Expenditures by Function	\$2,924,612	100.00%	\$235,774	100.00%	(\$2,688,838)	-91.94%

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Request
Revenues					
Donations	117,062	127,770	198,126	219,720	215,874
Other Grants	11,000	14,830	25,000	25,000	0
State Grants	44,607	0	63,618	63,618	0
Federal Grants	24,135	15,942	3,002,329	1,252,203	0
Interest from Investments	918	1,972	2,450	16,000	13,000
Miscellaneous Revenue	457	0	0	3,450	0
Proceeds from Auction	0	70	0	360	0
Total Revenues	\$198,179	\$160,584	\$3,291,522	\$1,580,351	\$228,874
Expenditures					
Part Time Wages	72,760	73,344	187,920	83,730	194,960
FICA Contributions	4,645	5,611	14,375	6,410	14,914
Total Personnel	77,405	78,955	202,295	90,140	209,874
Operating Supplies	0	7,482	14,518	9,000	0
Total Commodities	0	7,482	14,518	9,000	0
Consulting Fees	0	0	0	0	19,900
Miscellaneous Contractuals	70,497	61,046	44,215	34,940	6,000
Total Contractuals	70,497	61,046	44,215	34,940	25,900
Total Operating Expenses	147,902	147,482	261,029	134,080	235,774
Capital					
Capital Imprvmnts-Preserves	118,085	501,636	2,603,366	903,366	0
Furniture & Fixtures	0	0	60,218	72,750	0
Total Expenditures	265,987	649,118	2,924,612	1,110,196	235,774
Revenue Excess (Deficit) over Expenditures	(67,808)	(488,534)	366,910	470,155	(6,900)
Beginning Fund Balance	689,219	621,411	132,877	132,877	603,032
Ending Fund Balance	\$621,411	\$132,877	\$499,787	\$603,032	\$596,132

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, U.S. Environmental Protection Agency, U.S. Army Corps of Engineers, and Illinois Environmental Protection Agency. These funds will be used in conjunction with Land Development Levy, Capital Improvement Funds, and donations for habitat restoration in projects. Below are the current grants that the district is working on in 2023. Some of the projects will be completed in 2024.

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**.

Chiwaukee Prairie Illinois Beach Lakeplain Coastal Wetland Restoration & Planning **Agreement No. CD-**

2021-13002 – RECEIVED– Anonymous Donation **Project Number 56067**

A generous benefactor has provided funding to support the efforts of the Lakeplain Partnership in Wisconsin and Illinois. Funding has been awarded for a three-year period with annual payments of \$250,000 (2019-2021) and a two-year extension with annual payments of \$75,000 (2022-2023). These funds will be used to provide for acquisition, protection, restoration and management of critical habitats with the RAMSAR wetland of international importance and for the development of a Lake Plain conservation plan. These funds will also be used to leverage additional grant funds for lakeplain partners. A total of **\$900,000** has been approved.

Chiwaukee Prairie Illinois Beach Lakeplain Conservation Plan Feasibility Study - Phase I

RECEIVED – Illinois Coastal Management Program **Project Number 56067**

We have submitted a proposal to the Illinois Coastal Management Program in the amount of \$45,000 to provide partial funding for the Chiwaukee Prairie Illinois Beach Lakeplain Conservation Plan Feasibility Study - Phase I. These funds will be used to conduct a Feasibility Study (“Phase 1”) to assess the potential for a robust community-based area-wide planning process (“Phase 2”). The final report would (a) generate a plan for the Lakeplain addressing long-term ecological restoration and stewardship as well as additional community benefits, (b) build interest and support for a Phase 2 planning process, (c) develop a framework and budget for a recommended Phase 2 planning process and (d) identify potential finance and funding mechanisms for further exploration in Phase 2 that could provide a source of long-term support for sustaining habitat restoration. A total of **\$45,000** has been approved.

Chiwaukee Prairie Illinois Beach Lakeplain Coastal Wetland Restoration Sustain Our Great Lakes

RECEIVED **Project Number 56046**

The Chiwaukee Prairie Illinois Beach Lakeplain Coastal Wetland Restoration Project received funding in the amount of \$250,000 from the Great Lakes Restoration Initiative’s Sustain Our Great Lakes program to support restoration and invasive species management on the Lakeplain. These funds will be used to specifically support the Chiwaukee Prairie Illinois Beach Lake Plain Invasive Plant Strike Team in an effort to manage and protect the critical habitats within the RAMSAR wetland of international importance.

Middlefork Savanna – Beyond The Boundaries: Collaboration for Landscape-Scale Buckthorn Eradication
RECEIVED– NFWF Chicago Calumet Grant Program **Project Number 61104**

Since 2015, LCFPD 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 Homeowners 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.**

Prairie Wolf North – Hydrologic Restoration and Enhancement **Project Number: N/A**
APPLIED FOR – NFWF Chi-Cal Rivers Fund Grant Program **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.**

Enhanced Seed Production in Support of Monarchs and other Pollinators **Project Number: 56068**
RECEIVED – NFWF 2021 Monarch Butterfly and Pollinators Conservation Fund #72821

The Barrington Greenway Initiative (BGI) is a collaborative effort of the Lake County Forest Preserve District, Audubon Great Lakes, Bobolink Foundation, Citizens for Conservation, Cook County 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.**

Greenbelt – Habitat Restoration and Stewardship Outreach at Greenbelt Forest Preserve
RECEIVED – United States Fish and Wildlife Service Coastal Program **Project Number # 60804**

The 43-acre project area lies at the headwaters of the Skokie River (Chicago River watershed) and includes uplands and wetlands that provide regionally significant shrubland bird habitat. The proposed habitat restoration work builds upon the District's 10+ years of restoration accomplishments supported by three federal grants and now encompassing more than 195 actively restored acres. This project expands habitat connectivity and improves ecological resilience and integrity by virtue of its increasingly large, contiguous acreage. Additionally, this project will improve the watershed's water quality by reducing sediment loads and assimilating pollutants by preventing sediment from leaving the site. The restoration effort will enhance climate resiliency by increasing restored acres, increasing pollinator species, and increasing populations/numbers of these species. Finally, Greenbelt provides much-needed public open space offering excellent recreational and educational opportunities.

Greenbelt—Sustaining the Ecological Health of Greenbelt through Continued and Expanded Invasive
Species Control: 6964100 – RECEIVED – Sustain Our Great Lakes – NFWF **Project Number # 60806**

This project improves the ecological health of Greenbelt Forest Preserve by re-treating invasive plants across 187 acres previously restored through three federally funded grant projects and by addressing untreated buckthorn thickets on 43 adjacent acres that threaten the previously restored areas. The project will build upon a decade of demonstrated habitat improvements that have increased the abundance and diversity of the preserve's native plants and animals, reduced stormwater runoff, and reduced sediment and pollutants entering Lake Michigan.

Prairie Stream Habitat Restoration**Project Number: 67510****RECEIVED — America the Beautiful Challenge Grant, IDNR Federal Pass Through**

America the Beautiful Challenge Grant for Habitat Restoration \$1,700,000.00. The Illinois Department of Natural Resources (IDNR) has obtained approximately \$5M from the Federal America the Beautiful Challenge Grant Program to be spent on habitat restoration in northeastern Illinois. Due to the District's reputation with IDNR, specifically because of our leadership on Illinois Beach Lakeplain Project, IDNR asked the District to provide a project to be 100% funded by this program. Staff recommends the Prairie Stream restoration project which would restore the southern portions of the preserve (all areas not being restored as part of the wetland mitigation bank project at this site) and will include: hydrologic restoration, farmland restoration, cultural landscape (pastures, building sites) restoration, woody invasive plant clearing, wetland plant installation, and four years of follow up maintenance (invasive species control and prescribed burning). The entire project will be funded through the Federal program and IDNR. There will some in-house labor used by the District. Project will commence upon execution of an agreement with IDNR, but the exact date is still to be determined.

Long Lake Shoreline Stabilization**Project Number: 22046****RECEIVED — Illinois EPA Section 319****Agreement # 3192218**

The Long Lake Shoreline Stabilization project will encompass approximately 1,400 linear feet of shoreline stabilization, reconstruction of a walk-in boat launch, and re-establishment of native vegetation in all disturbed areas. The project will result in annual pollutant load reductions of approximately 89 tons of sediment, 89 pounds of phosphorus, and 177 pounds of nitrogen. Work to be completed in 2023.

Greenbelt – Increasing Habitat Connectivity and Protecting Rare Species at Greenbelt Forest Preserve through Expanded Invasive Woody Species Control – RECEIVED – United States Fish and Wildlife Service Midwest Region Coastal Program Project**Project Number # TBD**

The proposed habitat restoration work builds upon the District's 10+ years of restoration accomplishments supported by three federal grants and now encompassing more than 195 actively restored acres. This project expands habitat connectivity and improves ecological resilience and integrity by virtue of its increasingly large, contiguous acreage. Additionally, this project will improve the watershed's water quality by reducing sediment loads and assimilating pollutants by preventing sediment from leaving the site. The restoration effort will enhance climate resiliency by increasing restored acres, increasing pollinator species, and increasing populations/numbers of these species. The 112-acre project will control invasive woody species and seed appropriate native flora into woodland, wetland, and remnant oak savanna habitats. The project will expand upon previous NFWF funded restoration of the prairie and shrubland habitats to restore a more continuous and functional habitat matrix for the state and Federally listed flora and fauna found at Greenbelt Forest Preserve. **Total project cost is \$490,000.**

Greenbelt – Improving Forest Health in Greenbelt Forest Preserve**RECEIVED – Morton Arboretum****Project Number # 56073**

This project will continue restoration efforts at Greenbelt, to improve forest and community health. Lake County Forest Preserve staff and contractors will restore eight acres of degraded habitat that is dominated by buckthorn. The long-term goal is complete restoration to increase the biodiversity, health, and resilience of the preserve as well as expand key ecosystem services and site stewardship. Focused habitat restoration will contribute to this overarching Greenbelt goal. **Total project cost is \$29,520.**

Greenbelt – Floral Resources for Early Season Pollinators**RECEIVED – Openlands****Project Number # TBD**

Bumble bees and other early-season pollinators rely on spring-blooming floral resources. The goal of this project is to install primarily nectar producing native plant plugs to support pollinators in the early season, replacing recently removed invasives at Greenbelt Forest Preserve. The impact is improved pollinator habitat and plantings that enhance overwintering habitats. All grant funds will be directed towards purchasing native seed and shrubs, and the match will account for additional plant plugs and fencing to protect from deer. **Total project cost is \$20,000.**

Greenbelt – Engaging Underserved Communities in Urban and Community Forestry at Greenbelt Forest Preserve Through Restoration, Planning, and Youth Employment

Pending – US Forestry Service – Urban and Community Forestry

Project Number # TBD

This project will complete restoration at Greenbelt Forest Preserve in addition to hiring a second YCC crew, engage volunteers through restoration, and complete a master planning document. A total of 160 acres of woodlands, wetlands, and degraded areas will be restored. There are no match requirements for this project. **Total project cost is \$9,035,796.33.**



	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Request
Revenues					
Grants & Donations	115,197	67,004	3,098,002	1,480,131	0
Interest from Investment	205	1,058	0	0	0
Total Revenues	115,402	68,061	3,098,002	1,480,131	0
Expenditures					
Salaries & Benefits	0	0	17,225	15,730	0
Commodities	0	7,482	14,518	9,000	0
Contractuals	63,772	58,946	38,215	28,940	0
Total Operating Expenses	63,772	66,427	69,959	53,670	0
Capital	118,085	494,569	2,559,380	859,380	0
Total Expenditures	181,857	560,996	2,629,338	913,050	0
Revenue Excess (Deficit) over Expenditures	(66,455)	(492,935)	468,664	567,081	0
Beginning Fund Balance	301,207	234,752	(258,183)	(258,183)	308,898
Ending Fund Balance	\$234,752	(\$258,183)	\$210,481	\$308,898	\$308,898



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 YCC summer program has received additional funding from the Butler Family Foundation and the Gewalt Hamilton Association, Inc., as well as a matching grant from the Preservation Foundation, to support diversifying the crew members and to focus efforts on restoring and managing Preserves located in underserved areas of the District.

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 2024

- Participate 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 (BGI), especially the installation, planting and maintenance of Wild Seed Nursery Beds at Cuba Marsh and Grassy Lake Forest Preserves. This work is in support of a grant from the National Fish and Wildlife Federation to increase pollinator resources across the BGI partnership project area, which will install more than 50,000 milkweed plugs as well as other native plant species that are particularly attractive to native bees and monarch butterflies.
- Perform clearing, planting and other natural resource management tasks at Greenbelt and Lyons Woods Forest Preserves.
- Participate in environmental educational opportunities via field trips to other environmental and cultural institutions across the region.

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Request
Revenues					
Donations	78,327	86,697	185,070	74,410	209,874
Total Revenues	\$78,327	\$86,697	\$185,070	\$74,410	\$209,874
Expenditures					
Personnel					
Part Time Wages	72,760	73,344	171,920	69,120	194,960
FICA Contributions	4,645	5,611	13,150	5,290	14,914
Total Personnel	77,405	78,955	185,070	74,410	209,874
Revenue Excess (Deficit) over Expenditures	922	7,743	0	0	0
Beginning Fund Balance	1	923	8,666	8,666	8,666
Ending Fund Balance	\$923	\$8,666	\$8,666	\$8,666	\$8,666

General Program Statement

Non-tax support of education efforts, including for special events and projects throughout 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 2024

- Work with the Preservation Foundation of the Lake County Forest Preserves to identify and seek additional funding for support of special projects and 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, Conservation Explorers, summer adventures, 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 special exhibitions, projects and improvements at the Dunn Museum.
- Continue the *Gateways Grant Program*, offering forty (40) 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 \$150 transportation support to the school. In-school and virtual 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.
- 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.

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Request
Revenues					
Grants & Donations	3,000	4,841	0	0	0
Interest from Investments	713	915	2,450	16,000	13,000
Miscellaneous Revenue	457	0	0	3,450	0
Proceeds from Auction	0	70	0	360	0
Total Revenues	\$4,170	\$5,826	\$2,450	\$19,810	\$13,000
Expenditures					
Contractuals	5,725	800	0	0	0
Total Operating Expenses	5,725	800	0	0	0
Capital	0	7,067	104,204	116,736	0
Total Expenditures	5,725	7,867	104,204	116,736	0
Revenue Excess (Deficit) over Expenditures	(1,555)	(2,041)	(101,754)	(96,926)	13,000
Beginning Fund Balance	381,019	379,465	377,424	377,424	280,498
Ending Fund Balance	\$379,465	\$377,424	\$275,670	\$280,498	\$293,498

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Request
Revenues					
Interest from Investments	330	(1,091)	2,250	10,000	8,000
Total Revenues	\$330	(\$1,091)	\$2,250	\$10,000	\$8,000
Expenditures					
Contractuals	0	0	0	0	0
Capital	0	0	60,218	72,750	0
Total Expenditures	0	0	60,218	72,750	0
Revenue Excess (Deficit) over Expenditures	330	(1,091)	(57,968)	(62,750)	8,000
 Beginning Fund Balance	 197,072	 197,402	 196,311	 196,311	 133,561
Ending Fund Balance	\$197,402	\$196,311	\$138,343	\$133,561	\$141,561

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Request
Revenues					
Grants & Donations	0	0	0	0	0
Interest from Investments	383	2,006	200	6,000	5,000
Miscellaneous Revenue	450	0	0	3,450	0
Proceeds from Auction	0	70	0	360	0
Total Revenues	\$833	\$2,076	\$200	\$9,810	\$5,000
Expenditures					
Contractuals	5,725	800	0	0	0
Total Operating Expenses	5,725	800	0	0	0
Capital	0	7,067	43,986	43,986	0
Revenue Excess (Deficit) over Expenditures	(4,892)	(5,791)	(43,786)	(34,176)	5,000
 Beginning Fund Balance	 185,234	 180,342	 174,551	 174,551	 140,375
Ending Fund Balance	\$180,342	\$174,551	\$130,765	\$140,375	\$145,375



Budget Request 2024
Museum Grant Funds - Special Projects Fund

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Request
Revenues					
Grants & Donations	0	4,841	0	0	0
Interest from Investments	0	0	0	0	0
Total Revenues	\$0	\$4,841	\$0	\$0	\$0
Expenditures					
Contractuals	0	0	0	0	0
Total Operating Expenses	0	0	0	0	0
Revenue Excess (Deficit) over Expenditures	0	4,841	0	0	0
 Beginning Fund Balance	 1,722	 1,722	 6,563	 6,563	 6,563
Ending Fund Balance	\$1,722	\$6,563	\$6,563	\$6,563	\$6,563

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.

	2021	2022	2023	2023	2024
	Actual	Actual	Budget	Estimate	Budget
Revenues					
Property Tax Levy	198,433	195,254	129,470	132,190	187,400
Interest from Investments	388	3,302	1,500	6,500	5,300
Gain/Loss Due to MV Adj	0	(2,302)	0	0	0
Total Revenues	\$198,821	\$196,255	\$130,970	\$138,690	\$192,700
Expenditures					
Personnel					
Salaries & Wages	78,460	67,975	91,190	73,720	102,698
Sick Pay Reimbursement	2,620	168	0	170	0
Health Insurance	12,953	10,617	15,330	11,540	15,490
Total Personnel	94,033	78,761	106,520	85,430	118,188
Contractuals					
Auditing Fees	61,566	56,925	67,410	69,430	72,550
Computer Fees & Services	4,459	4,682	5,030	6,980	7,430
Consulting Fees	2,638	745	5,000	2,600	5,000
IT Replacement Charge	680	520	620	620	750
Total Contractuals	69,343	62,872	78,060	79,630	85,730
Total Operating Expenditures	\$163,376	\$141,633	\$184,580	\$165,060	\$203,918
Revenue Excess (Deficit) over Expenditures	35,445	54,622	(53,610)	(26,370)	(11,218)
Beginning Fund Balance	112,924	148,370	202,992	202,992	176,622
Ending Fund Balance	\$148,370	\$202,992	\$149,382	\$176,622	\$165,404

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 2023 budgeted expenditures include \$1,200,000 for the Stevenson House Master Plan and \$1,000,000 for the new net-zero maintenance building at the Lakewood Preserve. There are no projects in this fund for 2024.

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Revenues					
Interest from Investments	10,025	(24,134)	30,000	35,000	30,000
Interfund Transfers	200,000	200,000	200,000	200,000	200,000
State Grant	0	0	1,100,000	0	0
Insurance Claim	31,196	0	0	51,046	0
Total Revenues	\$241,221	\$175,866	\$1,330,000	\$286,046	\$230,000
Expenditures					
Buildings & Structures	0	752,763	2,412,581	1,216,601	0
Improvements to Buildings	16,174	0	0	0	0
Capital Improvements-	286,447	41,989	60,000	60,000	0
Total Operating	\$302,621	\$794,752	\$2,472,581	\$1,276,601	\$0
Revenue Excess (Deficit) over Expenditures	(61,400)	(618,886)	(1,142,581)	(990,555)	230,000
Beginning Fund Balance	2,856,068	2,794,668	2,175,782	2,175,782	1,185,227
Ending Fund Balance	\$2,794,668	\$2,175,782	\$1,033,202	\$1,185,227	\$1,415,227

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 project is the construction of a new grounds maintenance shop at Lakewood Forest Preserve for the Southwest Maintenance District crew. The facility will be designed to produce as much energy as it consumes (net-zero). There are no capital projects in this fund for 2024.

	2021	2022	2023	2023	2024
	Actual	Actual	Budget	Estimate	Budget
Revenues					
Interest from Investments	24,429	(49,885)	60,000	95,000	7,500
Easement & Licenses	2,250	6,770	0	14,645	0
Interfund Transfers	0	154,329	0	0	0
Total Revenues	\$26,679	\$111,215	\$60,000	\$109,645	\$7,500
Expenditures					
Appraisal Fees	0	5,500	7,000	7,000	7,000
Legal Fees	9,343	1,526	5,000	24,000	5,000
Miscellaneous Contractuals	4,200	0	0	0	0
Total Operating Expenses	13,543	7,026	12,000	31,000	12,000
Capital					
Land Acquisition	13,900	0	0	377,500	0
Title Fees	4,265	0	0	0	0
Tax Prorations	0	0	0	0	0
Other Land Acquisition Costs	60	0	0	13,110	0
Engineering Fees	0	0	0	0	0
Legal Fees	3,560	0	0	0	0
Buildings & Structures	5,400	911,521	3,165,870	3,165,878	0
Capital Improvements-Preserves	0	0	0	0	0
Total Capital Outlay	27,185	911,521	3,165,870	3,556,488	0
Total Expenditures	\$40,728	\$918,546	\$3,177,870	\$3,587,488	\$12,000
Revenue Excess (Deficit) over Expenditures	(14,049)	(807,331)	(3,117,870)	(3,477,843)	(4,500)
Beginning Fund Balance	4,554,235	4,540,186	3,732,855	3,732,855	255,012
Ending Fund Balance	\$4,540,186	\$3,732,855	\$614,984	\$255,012	\$250,512



GENERAL PROGRAM STATEMENT

The nature and purpose of this fund are to restore and manage lands that need 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. In 2022, the District had 2,027 acres of land in farm licenses, which generated \$275,700 in annual fees in 2022. A total of 416 acres (21% of total farmed acres) will be open for bid at the end of 2023, with the revenue generation fluctuating based upon the new bid amounts. While we have averaged \$349,010 over the past several years, portions of currently licensed fields will be vacated for planned restoration projects in 2024. Therefore, the projected revenue is \$295,000.00 for 2024 revenues based on the reduction in licensed area.

RESTORATION AND MANAGEMENT ACTIVITIES

- **Restoration Mowing Project # 62801** **\$ 0**
Mowing and to remove invasive weeds in restorations at various preserve sites on an “as needed” basis. Typically, the District works with local farmers or contractors for this mowing.
- **Animal Damage Management Project # 62802** **\$ 27,000**
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** **\$ 30,000**
Control of various invasive species as a follow-up to previous restoration projects.
- **Native Cover Crop Seeding Project # 62804** **\$ 10,000**
Seed purchase to be used as a 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** **\$ 45,000**
Repair of current drain tile systems, hydrologic study and assessment for removal of drain tiles.
- **District-Wide Invasive Species Project # 62806** **\$230,000**
Countywide control of several herbaceous invasive species at various preserves.

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Revenues					
Rental Revenue	343,076	267,950	349,010	349,010	295,000
Interest from Investments	695	3,118	700	6,000	5,000
Interest from Leases	0	7,748	0	0	0
Farm Tax Collected	35,709	38,201	22,300	22,300	22,300
Total Revenues	\$379,480	\$317,016	\$372,010	\$377,310	\$322,300
Expenditures					
Repairs & Maint. Grounds	297,162	329,559	518,278	487,140	342,000
Real Estate & Drainage Taxes	41,337	43,305	22,300	29,300	22,300
Total Operating Expenditures	\$338,499	\$372,864	\$540,578	\$516,440	\$364,300
Revenue Excess (Deficit) over Expenditures	40,981	(55,848)	(168,568)	(139,130)	(42,000)
Beginning Fund Balance	461,269	502,250	446,402	446,402	307,272
Ending Fund Balance	\$502,250	\$446,402	\$277,835	\$307,272	\$265,272

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.

	2021	2022	2023	2023	2024
	Actual	Actual	Budget	Estimate	Budget
Revenues					
Interest from Investments	(1,466)	(6,898)	1,000	3,300	2,500
Total Revenues	\$(1,466)	\$(6,898)	\$1,000	\$3,300	\$2,500
Expenditures					
Commodities					
Operating Supplies	0	1,993	3,000	3,000	2,000
Contractuals					
Electricity	340	379	470	400	0
Miscellaneous Contractuals	10,377	13,597	19,250	19,250	17,970
Total Operating Expenses	10,717	15,969	22,720	22,650	19,970
Revenue Excess (Deficit) over Expenditures	(12,183)	(22,867)	(21,720)	(19,350)	(17,470)
Beginning Fund Balance	294,469	282,286	259,419	259,419	240,069
Ending Fund Balance	\$282,286	\$259,419	\$237,699	\$240,069	\$222,599

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 are not limited to: fencing, installation of gates, demolition of structures and buildings, erecting signage, cleanup of trash/debris, or removal of 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 license fee of \$15,970 for the cellular tower at Bluebird Meadow (with a license agreement through May 2032).

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Revenues					
Cellular Tower Fees	13,886	15,708	15,970	15,970	15,970
Interest from Investments	(1,267)	(38,727)	17,500	25,000	20,000
Interest from Leases	0	2,207	0	0	0
Total Revenues	\$12,619	\$(20,812)	\$33,470	\$40,970	\$35,970
Expenditures					
Repairs & Maint. Grounds	48,080	50,541	104,423	104,423	100,000
Total Operating Expenses	\$48,080	\$50,541	\$104,423	\$104,423	\$100,000
Revenue Excess (Deficit) over Expenditures	(35,461)	(71,353)	(70,953)	(63,453)	(64,030)
Beginning Fund Balance	1,260,187	1,224,725	1,153,372	1,153,372	1,089,919
Ending Fund Balance	\$1,224,725	\$1,153,372	\$1,082,419	\$1,089,919	\$1,025,889

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.

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Revenues					
Interest from Investments	25	297	70	900	900
Fines	1,558	506	0	3,310	0
Total Revenues	\$1,583	\$803	\$70	\$4,210	\$900
Total Expenditures	0	0	0	0	0
Revenue Excess (Deficit) over Expenditures	1,583	803	70	4,210	900
Beginning Fund Balance	18,042	19,626	20,429	20,429	24,639
Ending Fund Balance	\$19,626	\$20,429	\$20,499	\$24,639	\$25,539

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.

	2021	2022	2023	2023	2024
	Actual	Actual	Budget	Estimate	Budget
Revenues					
Interest from Investments	874	2,948	400	7,000	6,000
Miscellaneous Revenue	0	20,910	0	0	0
Total Revenues	\$874	\$23,858	\$400	\$7,000	\$6,000
Capital					
Capital Improvements-Preserves	0	0	261,792	261,792	32,387
Total Capital Outlay	0.00	0.00	261,792.18	261,792.18	32,387.00
Revenue Excess (Deficit) over Expenditures	874	23,858	(261,392)	(254,792)	(26,387)
Beginning Fund Balance	272,395	273,269	297,127	297,127	42,335
Ending Fund Balance	273,269	\$297,127	\$35,735	\$42,335	\$15,948

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.

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Revenues					
Interest from Investments	(616)	(15,867)	5,200	5,800	5,000
Total Revenues	\$(616)	\$(15,867)	\$5,200	\$5,800	\$5,000
Capital					
Capital Improvements-Preserves	34,529	225,683	203,972	203,972	0
Total Capital Outlay	\$34,529	\$225,683	\$203,972	\$203,972	\$0.00
Revenue Excess (Deficit) over Expenditures	(35,145)	(241,550)	(198,772)	(198,172)	5,000
Beginning Fund Balance	585,295	550,150	308,600	308,600	110,428
Ending Fund Balance	\$550,150	\$308,600	\$109,828	\$110,428	\$115,428

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.

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.

This year's budget provides for replacing twelve (12) pieces of equipment for \$446,000.00.

PERFORMANCE MEASUREMENTS	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 PROJECTED
Number of pieces	97	100	104	106

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Revenues					
Interest from Investments	(2,433)	(43,824)	31,000	34,000	34,000
Equipment Rental	250,630	293,520	307,500	307,500	345,630
Sale of Fixed Assets	12,722	24,472	52,500	52,500	110,400
Interfund Transfers	44,699	56,164	0	0	0
Total Revenues	\$305,618	\$330,333	\$391,000	\$394,000	\$490,030
Capital					
Heavy Equipment	427,938	0	475,438	475,438	446,000
Depreciation Expense	0	244,403	0	0	0
Total Capital Outlay	\$427,938	\$244,403	\$475,438	\$475,438	\$446,000
Revenue Excess (Deficit) over Expenditures	(122,320)	85,929	(84,438)	(81,438)	44,030
Beginning Fund Balance	3,512,995	3,390,675	3,476,604	3,476,604	3,395,166
Ending Fund Balance	\$3,390,675	\$3,476,604	\$3,392,166	\$3,395,166	\$3,439,196



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 \$221,350.00 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	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 PROJECTED
Computers supported District-wide	196	198	199	200



	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Revenues					
Interest from Investments	(2,486)	(16,649)	16,000	25,000	25,000
Equipment Rental	323,470	285,900	316,870	316,870	307,460
Sale of Fixed Assets	697	12	500	500	500
Total Revenues	\$321,681	\$269,263	\$333,370	\$342,370	\$332,960
Expenditures					
Computer Hardware	11,165	34,856	110,679	77,950	53,500
Miscellaneous Contractuals	92,915	114,378	134,841	130,355	103,850
Total Operating Expenditures	104,080	149,234	245,520	208,305	157,350
Capital					
Computer Hardware	65,996	0	474,450	396,791	64,000
Computer Software	27,000	0	50,390	16,390	0
Depreciation Expense		116,228	0	0	0
Total Capital Outlay	92,996	116,228	524,840	413,181	64,000
Total Expenditures	\$197,076	\$265,462	\$770,360	\$621,486	\$221,350
Revenue Excess (Deficit) over Expenditures	124,605	3,801	(436,990)	(279,116)	111,610
Beginning Fund Balance	1,790,670	1,915,275	1,919,076	1,919,076	1,639,960
Ending Fund Balance	\$1,915,275	\$1,919,076	\$1,482,086	\$1,639,960	\$1,751,570

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.

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.

The 2024 budget proposes replacing thirteen (13) vehicles for a total of \$1,245,000.00.

PERFORMANCE MEASUREMENTS	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATE	2024 PROJECTED
Number of vehicles	91	91	91	91
Number of passenger vehicles	28	28	29	29
Number of small/medium trucks	53	53	52	52
Number of large trucks	10	10	10	10
Number of hybrid vehicles	18	18	18	21
Number of electric vehicles	0	0	3	5

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Revenues					
Interest from Investments	(613)	(42,246)	46,000	60,000	60,000
Equipment Rental	491,280	517,270	492,990	492,990	514,330
Sale of Fixed Assets	200,733	32,598	20,350	149,480	130,900
Total Revenues	\$691,400	\$507,622	\$559,340	\$702,470	\$705,230
Capital					
Motor Vehicles	360,438	0	503,114	775,090	1,245,000
Depreciation Expense	0	431,445	0	0	0
Total Capital Outlaly	\$360,438	\$431,445	\$503,114	\$775,090	\$1,245,000
Revenue Excess (Deficit) over Expenditures	330,962	76,176	56,226	(72,620)	(539,770)
Beginning Fund Balance	3,808,663	4,139,625	4,215,801	4,215,801	4,143,181
Ending Fund Balance	\$4,139,625	\$4,215,801	\$4,272,027	\$4,143,181	\$3,603,411

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.

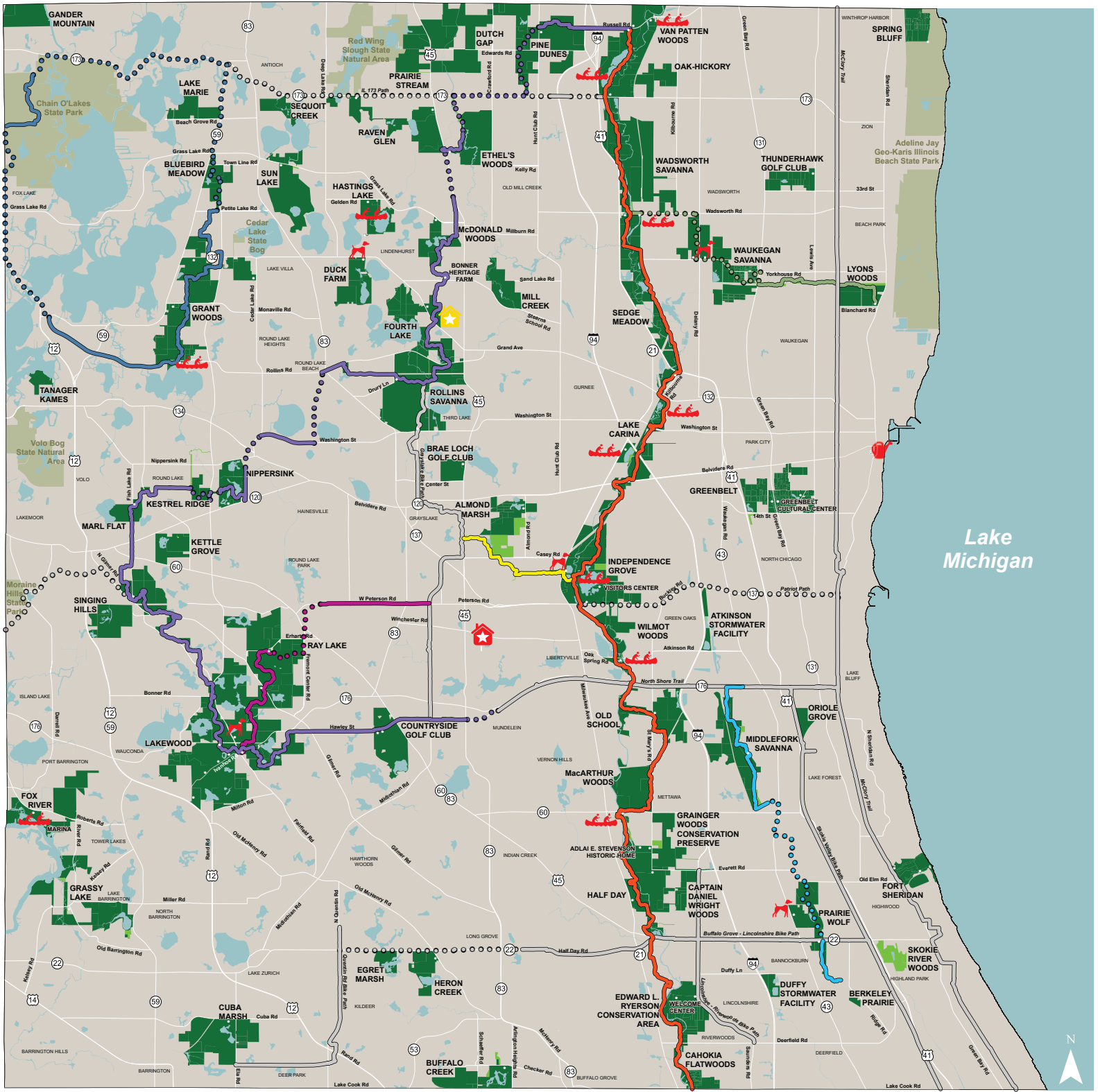
The development and update of the CIP is an on-going activity that is part of the overall budgeting process. The Capital Budget, the first year of the CIP is incorporated into the annual District Budget, which then appropriates the funds necessary to implement the capital improvement projects that will 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 2024
CAPITAL BUDGET SUMMARY BY PROJECT TYPE**

Project	Carryover	New Funding	Capital Budget FY 2024	Designated Funds FY 2025-33
<u><i>Ten-Year Capital Improvement Plan</i></u>				
Improvement Projects	\$1,182,195	\$309,190	\$309,190	\$0
Trails and Trail Connections	1,496,631	0	0	0
Specific Habitat Restoration sites	3,552,253	0	0	500,000
General Habitat Restoration	211,849	450,000	450,000	3,818,190
Facility and Infrastructure Improvements	5,488,340	1,950,732	1,950,732	5,288,968
Paving repairs	1,221,641	450,000	450,000	6,090,330
Preserve tree planting	665,972	182,387	182,387	1,431,810
Future Grant Matching Funds	65,609	0	0	0
Special Future Land Acquisition	420,000	0	0	0
<i>Subtotal:</i>	\$14,304,490	\$3,342,309	\$3,342,309	\$17,129,298
<u><i>Land acquisition costs</i></u>		\$0	\$0	
<u><i>Other Capital Expenditures</i></u>				
Computer hardware/software		64,000	64,000	
Heavy equipment		536,000	536,000	
Machinery and Tools		177,400	177,400	
Motor vehicles		1,245,000	1,245,000	
Other		137,000	137,000	
Sampling/safety equipment		100,000	100,000	
<i>Subtotal:</i>		\$2,259,400	\$2,259,400	
Total Costs	\$14,304,490	\$5,601,709	\$5,601,709	\$17,129,298



Lake Michigan

8 August 2023

FOREST PRESERVES Entrance/Parking	DES PLAINES RIVER TRAIL	FORT HILL TRAIL Planned Section	DPRT TO LYONS WOODS Planned Section	BEER GARDEN
FOREST PRESERVES EASEMENTS	MILLENNIUM TRAIL Planned Section	CHAIN O'LAKES BIKE PATH Planned Section	OTHER REGIONAL TRAILS Planned Section	CANOE LAUNCH
STATE LAND Illinois Dept. of Natural Resources	CASEY TRAIL	MIDDLEFORK GREENWAY Planned Section	GENERAL OFFICES & DUNN MUSEUM	COMMUNITY GARDEN
			OPERATIONS & PUBLIC SAFETY FACILITY	OFF-LEASH DOG AREA

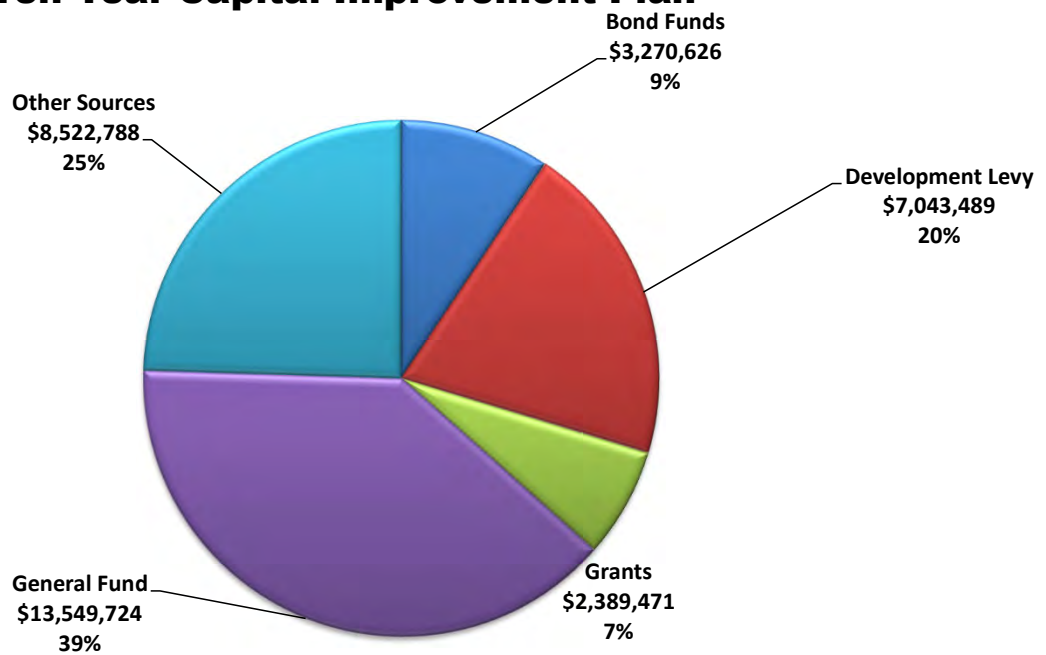
Lake County Forest Preserves

0 1.25 2.5 5 Miles

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		-	458,379	-	1,789,833	2,181,825
60010	Preserve Tree Planting (includes IDOT funding) PLP		-	64,467	-	308,285	491,257
60008	District-wide Reforestation		-	7,554	-	1,072,889	21,097
60009	Repair Existing Roads/Parking		-	2,888,624	-	4,923,347	-
60022	Facility and Infrastructure Improvements		-	470,550	-	2,429,701	1,800,000
60030	ADA Improvements		-	880,778	-	1,169,800	-
	Future Grant Matching Funds						65,609
	Special Future Land Acquisition Funds						420,000
Public Access/Misc. Projects							
62611	Adlai E. Stevenson House	\$1,200,000	-	-	-	-	1,120,000
64710	Buffalo Creek - MWRD Reservoir Expansion	\$3,500,000	10,125	-	-	-	-
60204	Countryside Net Zero Electric Golf Cart Storage Facility	\$1,400,000	-	-	-	700,000	700,000
60025	Duck Farm Dog Exercise Area Accessibility	\$220,000	7,668	17,332	-	-	-
60301	Duck Farm Munn Road Access	\$100,000	-	-	-	-	-
61815	Dunn HVAC	\$212,153	-	-	-	-	-
60420	Fort Sheridan Preserve	\$2,949,668	-	-	-	-	-
64301	Heron Creek - IL Route 22 Connection	\$20,000	20,000	-	-	-	-
	Lake County Destination	TBD	-	-	-	-	-
61020	Lakewood Forest Preserve	\$6,366,490	1,147,070	309,190	-	-	-
61011	Lakewood-Grounds Maint. Building Replacement	\$2,525,000	1,586,559	113,441	-	-	1,539,428
61010	Lakewood - Tree Planting & Restoration	\$500,000	-	314,620	-	-	-
63923	Millennium Trail - Ethel's Woods to Pine Dunes	TBD	-	-	-	895,785	-
61314	Millennium Trail - McDonalds Woods to RTE 45	TBD	-	-	-	-	-
61603	Millennium Trail - Rte 45 Tunnel	\$4,300,000	355,846	-	-	-	-
	North-Central Preserve Connections	TBD	-	-	-	-	-
62001	Ray Lake Trail Connection	\$300,000	-	-	-	225,000	-
61410	E.L. Ryerson Education Classroom	\$5,720,350	-	217,786	-	-	-
64811	Spring Bluff Wildlife Observation Area	\$600,000	-	-	-	-	-
Habitat Restoration Projects							
67012	Amphibian and Smooth Green Snake Reintroduction	\$36,000	-	-	-	-	-
64104	Cuba Marsh Habitat Restoration	\$650,000	7,089	728	-	-	-
65206	Dutch Gap ACOE 206 Project	\$15,000,000	108,860	1,168,812	-	-	35,000
60406	Fort Sheridan - USACE GLFER Restoration	\$7,430,000	-	-	-	-	-
65104	Granger Woods Wetland Restoration	TBD	-	-	-	25,500	-
65199	Grainger Woods Restoration	\$500,000	-	-	500,000	-	-
60620	Grant Woods - Long Lake Shore Stabilization	TBD	-	-	-	9,584	-
60604	Grant Woods Restoration	\$970,413	-	64,114	-	-	-
60607	Grant Woods - Creating Ecological and Climate Resiliency	\$350,135	-	-	-	-	-
60701	Grassy Lake Improvements	\$55,000	24,422	-	-	-	-
56059	Greenbelt Restoration Grant I	\$248,168	-	-	10,064	-	-
60806	Greenbelt Restoration Grant II	\$200,000	-	4,250	-	-	-
61005	Lakewood Habitat Restoration - Schreiber Bog	\$900,000	2,987	8,967	-	-	-
61110	Middlefork - Buckthorn Pilot Project	\$3,250,000	-	53,897	69,383	-	-
	Oak Woodland and Ecological Complexes	TBD	-	-	-	-	-
67510	Prairie Stream Habitat Restoration	\$1,400,000	-	-	1,700,000	-	-
62504	Prairie Wolf - Mitigation Project	\$500,000	-	-	-	-	63,186
62506	Prairie Wolf NFWF Hydrological Restoration	\$361,220	-	-	25,024	-	85,386
56050	Spring Bluff - Connecting Wetlands	\$610,000	-	-	85,000	-	-
Total		\$72,650,341	3,270,626	\$7,043,489	\$2,389,471	\$13,549,724	\$8,522,788

Source of Funds Ten Year Capital Improvement Plan



Total Funding \$34,776,097

Lake County Forest Preserve District
Ten- Year Capital Improvement Plan

Project No.	ADOPTED JUNE 14, 2023	ESTIMATED Project Total	Grant/Donation/ Inter Gov/ Endowment/Funding	Budget 2023	Estimated 2023	Ten Year Funding Requirement												Total Current Funding
						FY 2024												
						Carry Forward	New Funding	Budget 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	
	Source of Funds					\$4,029,818	\$200,732	\$4,230,550	\$137,732	\$137,732	\$139,952	\$490,910	\$301,261	\$401,136	\$754,061	\$0	\$0	
	Development Levy Funds					3,270,626	0	3,270,626	0	0	0	0						
	Development Bond Funds						0	0	0	0	0	0						
	Limited Bonds						0	0	0	0	0	0						
	Interest Income on Bond Funds						0	0	0	0	0	0						
	General & Other Funds					6,156,152	2,100,000	8,256,152	1,500,000	1,538,940	1,577,700	1,319,900	1,555,000	903,000	600,513	1,407,723	1,463,739	
	IDOT Easement / Tree Fees						0	0	0	0	0	0						
	Preservation Foundation & Donations						0	0	0	0	500,000	0		600,000	600,000	600,000	600,000	
	Grants					1,889,471	0	1,889,471	0	0	0	0						
	Ongoing Capital Improvements																	
60004	Habitat Restoration			811,756	599,910	211,846	450,000	611,846	400,000	400,000	400,000	436,365	436,365	436,365	436,365	436,365	436,365	\$4,430,036
60010	Preserve Tree Planting (includes IDOT funding) PLP		910,000	354,352	50,000	304,352	82,387	386,739	50,000	50,000	50,000	54,545	54,545	54,545	54,545	54,545	54,545	\$864,009
60008	District-wide Reforestation Natural Resources			176,303	129,303	47,000	100,000	147,000	100,000	100,000	100,000	109,090	109,090	109,090	109,090	109,090	109,090	\$1,101,540
60009	Repair Existing Roads/Parking			1,571,631	349,990	1,221,641	450,000	1,721,641	530,000	561,800	595,500	631,230	669,104	709,250	751,805	796,913	844,728	\$7,811,972
60022	Facility and Infrastructure Improvements			1,567,872	700,000	867,872	350,000	1,217,872	357,000	364,140	371,420	378,848	386,425	394,153	402,037	410,077	418,279	\$4,700,251
60030	District-wide Accessibility Improvements			243,257	200,000	43,257	200,732	243,989	200,732	200,732	200,732	200,732	200,732	200,732	200,732	200,732	200,732	\$2,050,578
GM00X	Future Grant Matching Funds			65,609	-	65,609	-	65,609	-	-	-	-	-	-	-	-	-	\$65,609
LA00X	Special Future Land Acquisition Funds			420,000	-	420,000	-	420,000	-	-	-	-	-	-	-	-	-	\$420,000
	Sub-Total			5,210,780	2,029,203	3,181,577	1,633,119	4,814,696	1,637,732	1,676,672	1,717,652	1,810,810	1,856,261	1,904,135	1,954,574	2,007,723	2,063,739	
	Public Access/Misc. Projects																	
62611	Adlai E. Stevenson Home Site - Master Plan	\$1,200,000	1,100,000	1,200,000	80,000	1,120,000	-	1,120,000	-	-	-	-	-	-	-	-	-	\$1,120,000
64710	Buffalo Creek - MWRD Reservoir Expansion	3,500,000	3,500,000	24,478	14,353	10,125	-	10,125	-	-	-	-	-	-	-	-	-	\$10,125
60204	Countryside Net-Zero Electric Golf Car Storage Facility	1,400,000		-	-	-	1,400,000	1,400,000	-	-	-	-	-	-	-	-	-	\$1,400,000
60025	Duck Farm Dog Exercise Area Accessibility	220,000		269,772	244,772	25,000	-	25,000	-	-	-	-	-	-	-	-	-	\$25,000
60301	Duck Farm Munn Road Access	100,000		91,854	25,322	-	-	-	-	-	-	-	-	-	-	-	-	\$0
61815	Dunn HVAC	212,153	161,100	167,393	167,393	-	-	-	-	-	-	-	-	-	-	-	-	\$0
60420	Fort Sheridan Preserve	2,949,668		98,571	3,239	-	-	-	-	-	-	-	-	-	-	-	-	\$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	6,366,490		5,647,070	4,500,000	1,147,070	309,190	1,456,260	-	-	-	-	-	-	-	-	-	\$1,456,260
61011	Lakewood-Grounds Maint. Building Replacement	2,525,000		5,839,428	2,600,000	3,239,428	-	3,239,428	-	-	-	-	-	-	-	-	-	\$3,239,428
61010	Lakewood - Tree Planting	500,000	500,000	314,620	-	314,620	-	314,620	-	-	-	-	-	-	-	-	-	\$314,620
63923	Millennium Trail - Ethel's Woods to Pine Dunes	TBD		1,095,785	200,000	895,785	-	895,785	-	-	-	-	-	-	-	-	-	\$895,785
65503	Millennium Trail - McDonalds Woods to Route 45	TBD		98,637	15,555	-	-	-	-	-	-	-	-	-	-	-	-	\$0
63903	Millennium Trail - Route 45 Tunnel and Trail	4,300,000	3,864,024	380,846	25,000	355,846	-	355,846	-	-	-	-	-	-	-	-	-	\$355,846
	North-Central Preserve Connections	TBD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$0
62001	Ray Lake Trail Connection	300,000		275,000	50,000	225,000	-	225,000	-	-	-	-	-	-	-	-	-	\$225,000
61410	Ryerson Education Improvements	5,720,350	2,962,866	2,300,070	2,082,284	217,786	-	217,786	-	-	-	-	-	-	-	-	-	\$217,786
64811	Spring Bluff Wildlife Observation Area	600,000	263,700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$0
	Sub-Total			17,823,524	9,927,918	7,570,660	1,709,190	9,279,850	-	-	-	-	-	-	-	-	-	
	Habitat Restoration Projects																	
67012	Amphibian and Smooth Green Snake Reintroduction	36,000	36,000	28,017	28,017	-	-	-	-	-	-	-	-	-	-	-	-	\$0
64104	Cuba Marsh Habitat Restoration	650,000		7,817	-	7,817	-	7,817	-	-	-	-	-	-	-	-	-	\$7,817
65206	Dutch Gap USACE 206 Restoration	15,000,000	10,000,000	1,412,672	100,000	1,312,672	-	1,312,672	-	-	-	-	-	-	-	-	-	\$1,312,672
60406	Fort Sheridan - USACE GLFER Restoration	7,430,000	4,830,000	198,105	198,105	-	-	-	-	-	-	-	-	-	-	-	-	\$0
65104	Grainger Woods Wetland Restoration	TBD	*	TBD	115,500	25,500	-	25,500	-	-	-	-	-	-	-	-	-	\$25,500
65199	Grainger Woods Restoration	500,000	500,000	-	-	-	-	-	-	-	500,000	-	-	-	-	-	-	\$500,000
60620	Grant Woods - Long Lake Shore Stabilization	TBD		344,584	335,000	9,584	-	9,584	-	-	-	-	-	-	-	-	-	\$9,584
60604	Grant Woods Restoration	970,413	970,413	185,114	121,000	64,114	-	64,114	-	-	-	-	-	-	-	-	-	\$64,114
60607	Grant Woods - Creating Ecological and Climate Resiliency	350,135	350,135	31,122	31,122	-	-	-	-	-	-	-	-	-	-	-	-	\$0
60701	Grassy Lake Improvements	55,000	0	55,152	30,730	24,422	-	24,422	-	-	-	-	-	-	-	-	-	\$24,422
60804	Greenbelt Restoration Grant I	248,168	100,000	26,535	16,471	10,064	-	10,064	-	-	-	-	-	-	-	-	-	\$10,064
60806	Greenbelt Restoration Grant II	200,000	100,000	200,000	195,750	4,250	-	4,250	-	-	-	-	-	-	-	-	-	\$4,250
61005	Lakewood Habitat Restoration - Schreiber Bog	900,000		12,262	308	11,954	-	11,954	-	-	-	-	-	-	-	-	-	\$11,954
61104\61110	Middlefork - Buckthorn Pilot Project	3,250,000	507,498	285,130	161,850	123,280	-	123,280	-	-	-	-	-	-	-	-	-	\$123,280
	Oak Woodland and Ecological Complexes	TBD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$0
67510	Prairie Stream Habitat Restoration	1,400,000	*	1,400,000	1,700,000	1,700,000	-	1,700,000	-	-	-	-	-	-	-	-	-	\$1,700,000
62504	Prairie Wolf - Mitigation Project	500,000	500,000	63,186	-	63,186	-	63,186	-	-	-	-	-	-	-	-	-	\$63,186
62506	Prairie Wolf NFWF Hydrological Restoration	361,220	177,260	136,810	26,400	110,410	-	110,410	-	-	-	-	-	-	-	-	-	\$110,410
56050	Spring Bluff - Connecting Wetlands	610,000	1,000,000	85,000	-	85,000	-	85,000	-	-	-	-	-	-	-	-	-	\$85,000
	Sub-Total			4,887,006	1,334,753	3,552,253	-	3,552,253	-	-	500,000	-	-	-	-	-	-	
		\$72,650,341	\$39,464,734	27,921,310	13,291,874	14,304,490	3,342,309	17,646,799	1,637,732	1,676,672	2,217,652	1,810,810	1,856,261	1,904,135	1,954,574	2,007,723	2,063,739	\$34,776,097

Capital Improvement Plan

Lake County Forest Preserves

FY '24 *thru* FY '28

Project # 60004

Project Name Habitat Restoration

Type Habitat Restoration

Useful Life 20 years

Category Natural Resource Restoration

Department Natural Resources

Contact Pati Vitt



Description

The Ecological Land Management program was implemented in 2008 to improve District habitats and their natural resources. This includes improvements to assessments and inventories of our natural resources that take advantage of digital and spatial data collection, improvements to the burn management program and augmenting the biodiversity of remnants and restoration with native seed application. Coordinating volunteer stewardship via partnerships with Citizens for Conservation, Friends of the Nature Preserves and the Lake Michigan Lakeplain Partnership has successfully extended the reach of the Forest Preserve's on-going management.

Justification

Funding for on-going restoration efforts at priority preserves within Ecological Complexes and Strategic Habitat Conservation Areas. Wildlife population monitoring began in 2016 and these efforts have been recently integrated with vegetation and tree canopy monitoring to support planning for future restoration planning, including seed mix design for restoration projects that will enhance pollinator resources. The following habitat restoration projects are scheduled for 2024: MacArthur Woods, Van Patten Woods and Raven Glen Forest Preserves.

Expenditures	FY '24	FY '25	FY '26	FY '27	FY '28	Total
Habitat Restoration	450,000	400,000	400,000	400,000	436,365	2,036,365
Total	450,000	400,000	400,000	400,000	436,365	2,036,365

Funding Sources	FY '24	FY '25	FY '26	FY '27	FY '28	Total
Development Levy					436,365	436,365
General Fund	450,000	400,000	400,000	400,000		1,600,000
Total	450,000	400,000	400,000	400,000	436,365	2,036,365

Budget Impact/Other

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



Capital Improvement Plan

Lake County Forest Preserves

FY '24 *thru* FY '28

Project #

60010

Project Name

Preserve Tree Planting

Type

Preserve Tree Planting

Department

Planning & Land Preservation

Useful Life

20 years

Contact

Randy Seebach

Category

Site and Trail Improvements



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, facilities, roads, preserve entrances, and along trails.

Justification

In 2022 and 2023, the District planted 21 native trees, 7 native shrubs and 1,758 herbaceous perennials within or adjacent to public access improvement projects at six sites including: Brae Loch, Countryside, Fox River, Greenbelt, Independence Grove and Ryerson Conservation Area. In 2024, additional tree, shrub and perennial plantings are planned for Buffalo Creek, Duck Farm, Ethel's Woods, Greenbelt, Raven Glen and Ryerson Woods.

Expenditures	FY '24	FY '25	FY '26	FY '27	FY '28	Total
Habitat Restoration & Improvements	82,387	50,000	50,000	50,000	54,545	286,932
Total	82,387	50,000	50,000	50,000	54,545	286,932

Funding Sources	FY '24	FY '25	FY '26	FY '27	FY '28	Total
General Fund	50,000	50,000	50,000	50,000	54,545	254,545
Other Funds	32,387					32,387
Total	82,387	50,000	50,000	50,000	54,545	286,932

Budget Impact/Other

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



Capital Improvement Plan

Lake County Forest Preserves

FY '24 *thru* FY '28

Project #	60008
Project Name	District Wide Reforestation



Type	Preserve Tree Planting	Department	Natural Resources
Useful Life	200 years	Contact	Pati Vitt
Category	Natural Resource Restoration		

Description

Planting of native trees and shrubs in areas that were historically forest, woodland and savanna communities serves to increase 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 for 2024 include installation of approximately 2,000 trees and shrubs at Prairie Wolf, Greenbelt and Grant Woods.

Justification

The protection, regeneration and re-establishment of oak ecosystems are identified strategies to recreate and ensure the resilience of our oak woodland communities. In addition, the installation of woody species increases the carbon sequestration potential across Lake County. Over the past ten years nearly 21,000 trees and shrubs have been planted, and working with partners including the Morton Arboretum, the Chicago Region Trees Initiative and others, the District looks to increase the native and urban tree canopy by planting approximately 10,000 trees and shrubs over the next five years.

Expenditures	FY '24	FY '25	FY '26	FY '27	FY '28	Total
Habitat Restoration	100,000	100,000	100,000	100,000	109,090	509,090
Total	100,000	100,000	100,000	100,000	109,090	509,090

Funding Sources	FY '24	FY '25	FY '26	FY '27	FY '28	Total
General Fund	100,000	100,000	100,000	100,000	109,090	509,090
Total	100,000	100,000	100,000	100,000	109,090	509,090

Budget Impact/Other

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



Capital Improvement Plan
Lake County Forest Preserves

FY '24 *thru* FY '28

Project #	60009
Project Name	Repair Existing Roads / Parking

Type	Paving and Road Replacements	Department	Planning and Land Preservation
Useful Life		Contact	Randy Seebach
Category	Site and Trail Improvements		



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

Justification
In 2023 pavement patching and crack sealing occurred at several preserves including: Buffalo Creek, Cuba Marsh, Ethel's Woods, Fort Sheridan, Fox River, Grassy Lake, Half Day, Hastings Lake, Independence Grove, Lakewood, Marl Flat, McDonald Woods, Pine Dunes, Ray lake, Rollins Savanna, Sedge Meadow, Singing Hills, Van Patten and Waukegan Savanna. In 2024 work will focus on Lyons Woods, Raven Glen (Rt. 173 Lot), portions of the Millennium Trail within Kestrel Ridge, General Offices and other miscellaneous district-wide patching.

Expenditures	FY '24	FY '25	FY '26	FY '27	FY '28	Total
Construction	450,000	530,000	561,800	595,500	631,230	2,818,530
Total	450,000	530,000	561,800	595,500	631,230	2,818,530

Funding Sources	FY '24	FY '25	FY '26	FY '27	FY '28	Total
Development Levy	100,000	37,000	37,000	39,220		213,220
General Fund	350,000	493,000	524,800	556,280	631,230	2,605,310
Total	450,000	530,000	561,800	595,500	631,230	2,818,530

Budget Impact/Other
Preserve parking lots will be closed during replacement. Well-maintained pavement extends the life of the pavement, requires less effort for snow and ice removal, decreases wear and tear on vehicles, and is safer.



Capital Improvement Plan

Lake County Forest Preserves

FY '24 *thru* FY '28

Project # 60022
Project Name Facility and Infrastructure Improvements

Type Improvement Projects

Department Facilities

Useful Life

Contact Daniel Stearns

Category Facility Improvements



Description

The District's buildings, building support systems, and preserve infrastructure are monitored and maintained by staff and contractors. Over time, major maintenance of, repairs to, replacements of, and/or improvements to the buildings, building systems and infrastructure are warranted.

Justification

Specific short-term and long-range maintenance, repair and replacement projects are needed to sustain the District's key facilities in good working condition. Projects are prioritized with an emphasis on the forever buildings, and efforts that improve operational efficiencies and/or reduce operational expenses. 2024 work will include improvements at the Independence Grove North Bay Restroom, Beer Garden, Stevenson House, Countryside, Greenbelt Cultural Center, Ryerson Welcome Center, Brushwood, and the Wildlife Conservation Building at Pine Dunes. Additional projects include: ThunderHawk booster pump, Fox River well tank, concrete work at Fox River and Greenbelt Cultural Center, Brushwood septic field, Fort Sheridan generator, remodeling of the Half Day Maintenance Shop, and Bonner Farm repairs.

Expenditures	FY '24	FY '25	FY '26	FY '27	FY '28	Total
Improvements	350,000	357,000	364,140	371,420	378,848	1,821,408
Total	350,000	357,000	364,140	371,420	378,848	1,821,408

Funding Sources	FY '24	FY '25	FY '26	FY '27	FY '28	Total
General Fund	350,000	357,000	364,140	371,420	378,848	1,821,408
Total	350,000	357,000	364,140	371,420	378,848	1,821,408

Budget Impact/Other

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



Capital Improvement Plan

Lake County Forest Preserves

FY '24 *thru* FY '28

Project # 60030
Project Name District Wide Accessibility Improvements

Type Building renovations

Department Facilities

Useful Life

Contact Mary Kann

Category Facility Improvements



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.

Justification

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 which has continued each year since. In 2022 and 2023 accessibility improvements were completed at the Duck Farm Off-leash Dog Area, Ryerson Education Center (including a 0.2-mile education loop trail), Fort Sheridan picnic area and smaller retrofits District-wide including parking areas, restrooms and accessible routes at various sites. A new website chat line feature was also implemented in 2023. Significant accessibility improvements will be completed in 2024 as part of the Lakewood Master Plan improvements which includes a fully accessible 1.6-mile loop trail, restrooms, grounds maintenance facility, walkways and parking areas. Accessibility requirements are incorporated into all new planning initiatives undertaken by the District and are examples of the District's commitment to facilities that are open to people of all ages and abilities.

Expenditures	FY '24	FY '25	FY '26	FY '27	FY '28	Total
Improvements	200,732	200,732	200,732	200,732	200,732	1,003,660
Total	200,732	200,732	200,732	200,732	200,732	1,003,660

Funding Sources	FY '24	FY '25	FY '26	FY '27	FY '28	Total
Development Levy	100,732	100,732	100,732	100,732		402,928
General Fund	100,000	100,000	100,000	100,000	200,732	600,732
Total	200,732	200,732	200,732	200,732	200,732	1,003,660

Budget Impact/Other

No operational impact at this time.



Capital Improvement Plan

Lake County Forest Preserves

FY '24 *thru* FY '28

Project # 60204
Project Name Countryside Net-Zero Electric Golf Car Facility

Type Other
Useful Life
Category Facility Improvements

Department Golf - Countryside
Contact Alex Eichman



Description

Net-Zero Electric Car Storage Facility for transitioning gas powered golf cars to electric powered golf cars. The storage facility will have solar panels installed on the roof, which will provide charging capabilities for golf cart batteries.

Justification

To replace the existing 146 gas-powered golf cars with electric golf cars, additional funding is needed to design and construct a storage facility for the electric cars. Currently, Countryside Golf Course does not have a covered place to store electric powered golf carts. As stewards of healthy landscapes and proponents of climate resiliency, focusing on these net-zero building goals is important for the future of the Lake County Forest Preserves and the community in which we serve.

Expenditures	FY '24	FY '25	FY '26	FY '27	FY '28	Total
Construction	1,400,000					1,400,000
Total	1,400,000					1,400,000

Funding Sources	FY '24	FY '25	FY '26	FY '27	FY '28	Total
General Fund	700,000					700,000
Other Funds	700,000					700,000
Total	1,400,000					1,400,000

Budget Impact/Other

The estimated cost of the facility is \$1.4 million. The District has allocated \$700,000.00 from the General Fund balance as a zero-interest loan payable over 10 years from the Countryside Golf Course operating budget, and the remaining \$700,000.00 from the enterprise fund.



Capital Improvement Plan

Lake County Forest Preserves

FY '24 *thru* FY '28

Project # 61020
Project Name Lakewood Forest Preserve

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



Description

Project consists of completing a master plan for Lakewood Forest Preserve which was 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, roads, parking, utility and infrastructure improvements, and other site work that will help to reduce the long-term operating costs.

Justification

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 and habitat restoration management strategies. Design development, engineering and architectural design for Phase I of the Master Plan improvements was completed between 2022 and 2023 and a contract for construction of a portion of Phase I was approved by the Board in May 2023. Construction is anticipated to begin in late 2023 and continue through 2024. The District received two grants totaling \$1M through the State of Illinois's Open Space Land Acquisition and Development program (OSLAD) for Phase I of the Master Plan improvements.

Expenditures	FY '24	FY '25	FY '26	FY '27	FY '28	Total
Construction	309,190					309,190
Total	309,190					309,190

Funding Sources	FY '24	FY '25	FY '26	FY '27	FY '28	Total
Development Levy	309,190					309,190
Total	309,190					309,190

Budget Impact/Other

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



Capital Improvement Plan

Lake County Forest Preserves

FY '24 *thru* FY '28

Project # 65199
Project Name Grainger Woods Restoration

Type Habitat Restoration
Department Natural Resources
Useful Life
Category Natural Resource Restoration
Contact Pati Vitt



Description

The Grainger Foundation donated \$500,000 to the Preservation Foundation to complete the restoration of Grainger Woods Forest Preserve. This includes 44 acres at the corner of Route 60 and Saint Mary's Road, which is currently under an equestrian facility license agreement. The agreement is set to conclude in March 2027 and, by mutual agreement with the licensee, this agreement will not be extended. District staff recommends that the property not be made available to a new licensee.

Justification

Funds will support a drain tile investigation, soil survey, and hydrologic study of the entire preserve. When the license agreement is concluded, remaining funds will support restoration, such as clearing any remaining invasive trees and shrubs, site work such as restoring the historic hydrology and possible berm building. The site will be planted with native seeds, shrubs, and trees to recreate an oak savanna.

Expenditures	FY '24	FY '25	FY '26	FY '27	FY '28	Total
Habitat Restoration				500,000		500,000
Total				500,000		500,000

Funding Sources	FY '24	FY '25	FY '26	FY '27	FY '28	Total
Grants				500,000		500,000
Total				500,000		500,000

Budget Impact/Other

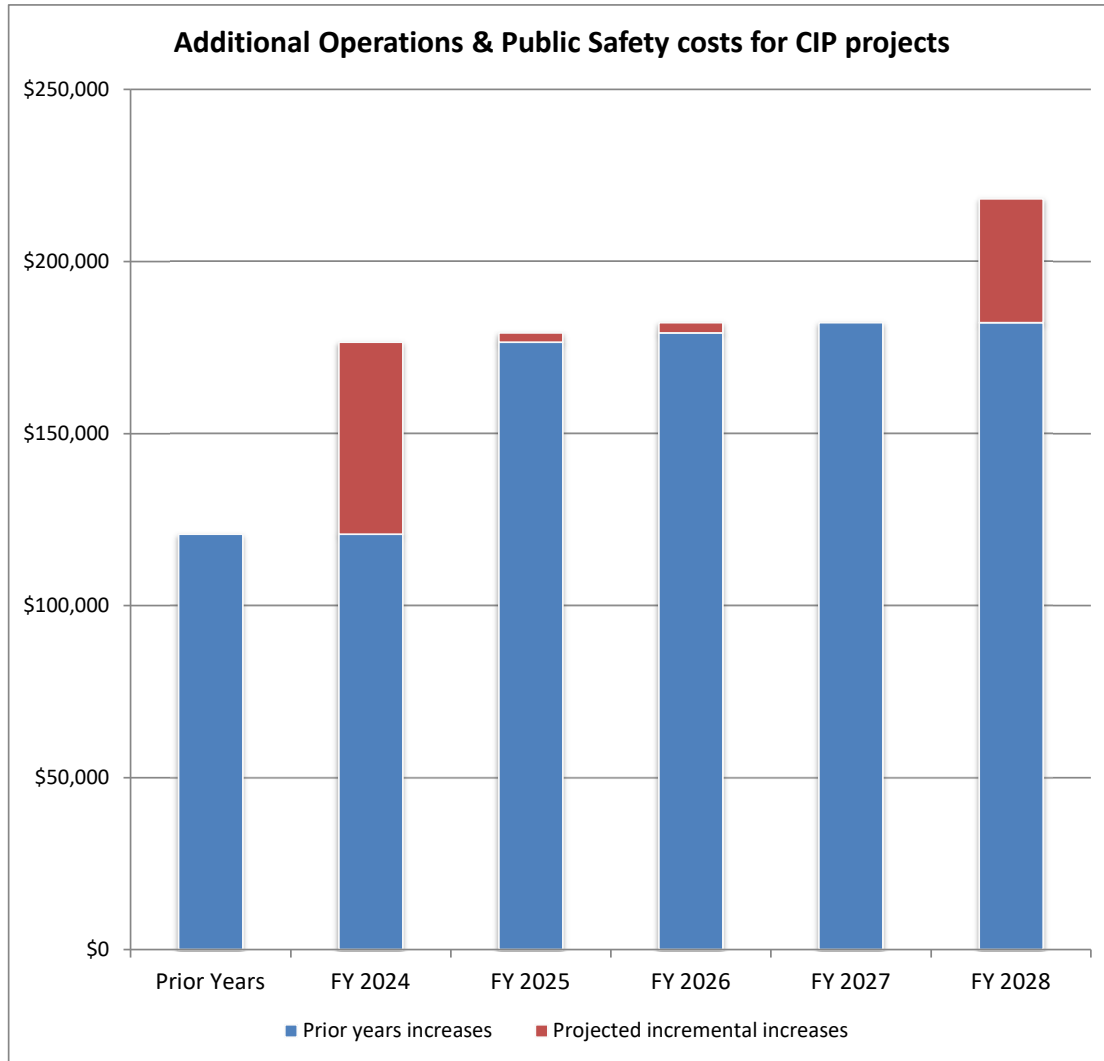
Maintenance includes: \$20,000 in mowing and other invasive species control and controlled burning per year for the first five years after restoration.



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 2024	FY 2025	FY 2026	FY 2027	FY 2028
New sites opened	0	0	0	0	0
Facilities expanded	2	0	0	0	0
Additional miles of trails	0.07	0.00	0.00	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.

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LAKE COUNTY FOREST PRESERVE DISTRICT
FISCAL YEAR 2024
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	
Board Room Improvements	2,000
Operations Grounds Maintenance	
Tractor replacement with Multi-Terrain Loader	45,000
Equipment Trailer	16,000
Front Rotary Mower	8,000
Total General Corporate Fund	71,000
DEVELOPMENT LEVY FUND	
Operations Grounds Maintenance	
Breaker Attachment	15,000
Scrap Grapple	6,000
Natural Resources	
Norstar Pumpers	8,400
Outboard Motors	13,000
Jon Boat	4,000
Total Development Levy Fund	46,400
INSURANCE FUND	
Miscellaneous Capital Outlay:	
Sampling equipment required for OSHA, lock out/tag materials, additional automated external defibrillators	100,000
Total Insurance Fund	100,000
EQUIPMENT REPLACEMENT FUND	
Heavy Equipment:	
Replace Unit 266 Tractor replacement w/ Multi-Terrain Loader	55,000
Replace Units 374, 376, 377, 380, 381 and 385 w/ Electric UTV	156,000
Replace Unit 373 w/ Broom Attachment & Electric Zero Turn Mower	55,000
Replace Unit 972 Air-Break Trailer	25,000
Replace Unit 979 Semi Dump Trailer	70,000
Replace Unit 980 Semi Low-boy Trailer	70,000
Replace Unit 966 Tip Trailer	15,000
Total Equipment Replacement Fund	446,000
INFORMATION TECHNOLOGY REPLACEMENT FUND	
Computer Hardware:	
Main Router @ General Offices	25,000
Switch Replacements	39,000
Total Information Technology Replacement Fund	64,000
VEHICLE REPLACEMENT FUND	
Motor Vehicles:	
Replace Units 194, 195 and 196 with Police Hybrid Interceptor SUV's	180,000
Replace Units 119 and 136 w/ eTransit or similar Work Vans	140,000
Replace Units 095, 096, 118, 125 and 138 w/ Hybrid Light Duty Pick-up Trucks	350,000
Replace Units 128 w/ Medium Duty Pick-up Truck	75,000
Replace Unit 098 Semi Tractor	200,000
Replace Unit 110 Forestry Lift Truck	300,000
Total Vehicle Replacement Fund	1,245,000
ENTERPRISE FUND - GOLF OPERATIONS	
Machinery and Tools:	
Countryside - Sand Pro	28,000
ThunderHawk - 5 Deck Rough Mower	84,000
ThunderHawk - Sand Pro	28,000
ThunderHawk - Turbine Blower	12,000
Miscellaneous Capital Outlay:	
Countryside - Parking Lot Replacement	135,000
Total Golf Operations	287,000
Total Capital Expenditures	\$2,259,400

Supplemental Information



LAKE COUNTY FOREST PRESERVE DISTRICT
Expenditures Summary by Fund (excluding transfers)
Fiscal Year 2015 through 2024

Fund Name	FY 2015	FY 2016	FY 2017	FY 2018	18 mos. FY 2019	Calendar Year 2020	Calendar Year 2021	Calendar Year 2022	Estimate 2023	Budget 2024
GENERAL FUND										
General Corporate	\$17,012,995	\$16,872,249	\$17,597,653	\$17,992,422	\$26,776,093	\$16,958,974	\$18,782,498	\$19,571,573	\$26,278,622	\$24,062,973
Insurance	1,040,833	1,059,134	1,166,282	1,166,282	1,588,460	1,151,680	1,133,015	1,198,659	1,412,854	1,554,996
Wetlands Management Fund	15,742	11,760	104	349,550	343,081	174,925	34,529	225,683	203,972	0
Fort Sheridan Cemetery Fund	11,985	14,113	19,404	13,703	37,551	12,220	10,717	15,969	22,650	19,970
Audit	128,462	135,277	137,680	132,516	193,481	167,404	163,375	141,633	165,060	203,918
TOTAL GENERAL FUND	18,210,017	18,092,533	18,921,122	19,654,473	28,938,666	18,465,203	20,124,135	21,153,516	28,083,158	25,841,857
SPECIAL REVENUE FUND										
Land Development Levy	9,085,664	8,439,916	6,431,743	7,000,914	11,721,820	7,104,977	7,415,506	8,127,974	14,277,606	7,887,783
Retirement - IMRF/FICA	2,453,465	2,433,644	2,547,423	2,562,215	3,696,391	2,688,178	2,762,343	2,403,809	2,393,630	2,564,947
Miscellaneous	669,895	751,013	576,947	701,164	978,582	593,277	427,308	1,341,951	4,470,144	508,687
Donations and Grants	1,337,204	544,561	1,449,151	1,053,070	2,248,462	356,588	265,988	649,118	1,110,196	235,774
TOTAL SPECIAL REVENUE FUND	13,546,228	12,169,134	11,005,264	11,317,363	18,645,255	10,743,020	10,871,145	12,522,852	22,251,575	11,197,191
CAPITAL PROJECTS FUND										
Development Bond Projects	3,552,674	5,533,539	3,322,875	5,298,211	5,016,489	818,282	1,584,030	76,077	6,023,962	0
Capital Facilities Improvement	384,586	2,500	340,000	0	0	14,678	302,621	794,752	1,276,601	0
Land Acquisition	2,548,253	17,351,473	363,215	582,954	2,638,452	1,795,210	73,382	0	0	0
TOTAL CAPITAL PROJECTS FUND	6,485,513	22,887,512	4,026,090	5,881,165	7,654,941	2,628,170	1,960,034	870,829	7,300,563	0
DEBT SERVICE FUND										
	58,001,307	27,016,157	100,902,347	25,159,499	75,627,747	24,704,461	106,783,408	22,025,712	22,048,100	22,057,700
INTERNAL SERVICE FUND										
Information Technology Replacement	40,949	61,888	94,001	162,317	295,620	214,624	232,269	265,462	621,486	221,350
Equipment Replacement	190,437	257,494	190,857	295,137	351,320	238,335	247,654	244,403	475,438	446,000
Vehicle Replacement	154,333	367,980	453,197	742,065	606,133	420,344	444,623	431,445	775,090	1,245,000
TOTAL INTERNAL SERVICE FUND	385,719	687,362	738,055	1,199,519	1,253,073	873,303	924,547	941,311	1,872,014	1,912,350
ENTERPRISE FUND										
Golf Operations	3,963,057	3,650,634	3,650,120	3,376,421	5,882,232	3,859,178	3,915,861	4,695,730	5,360,240	5,816,101
TOTAL ENTERPRISE FUND	3,963,057	3,650,634	3,650,120	3,376,421	5,882,232	3,859,178	3,915,861	4,695,730	5,360,240	5,816,101
TOTAL ALL FUNDS	\$100,591,841	\$84,503,332	\$139,242,998	\$66,588,440	138,001,914	\$61,273,335	\$144,579,130	62,209,949	86,915,650	66,825,199

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LAKE COUNTY FOREST PRESERVE DISTRICT
Revenue Summary by Fund (excluding transfers)
Fiscal Year 2015 through 2024

Fund Name	FY 2015	FY 2016	FY 2017	FY 2018	18 mos. FY 2019	Calendar Year 2020	Calendar Year 2021	Calendar Year 2022	Estimate 2023	Budget 2024
GENERAL FUND										
General Corporate	\$17,341,408	\$17,920,781	\$18,184,813	\$18,991,352	\$27,025,314	\$18,217,838	\$20,409,691	\$22,824,164	\$24,444,009	\$23,006,720
Insurance	844,308	971,464	941,941	978,694	1,298,222	1,611,733	1,313,934	1,435,720	717,330	1,239,170
Wetlands Management Fund	2,152	70,623	498,452	418,602	46,080	15,641	(616)	(15,867)	5,800	5,000
Fort Sheridan Cemetery Fund	2,483	1,607	271	2,399	16,337	5,321	(1,466)	(6,898)	3,300	2,500
Audit	119,004	163,784	114,219	125,941	183,900	152,182	198,821	196,255	138,690	192,700
TOTAL GENERAL FUND	18,309,355	19,128,259	19,739,696	20,516,988	28,569,853	20,002,715	21,920,365	24,433,373	25,309,129	24,446,090
SPECIAL REVENUE FUND										
Land Development Levy	6,183,556	7,016,325	6,236,576	7,094,130	9,826,283	7,308,949	6,628,661	6,621,945	10,878,005	7,465,330
Retirement - IMRF/FICA	2,547,895	2,452,947	2,482,852	2,511,804	3,834,709	2,439,187	2,912,967	2,604,174	2,254,920	2,587,360
Miscellaneous	759,231	743,787	725,923	999,994	1,470,459	498,921	421,235	277,751	539,135	372,670
Donations and Grants	915,026	693,187	862,802	1,093,280	1,744,146	920,413	198,179	160,584	1,580,351	228,874
TOTAL SPECIAL REVENUE FUND	10,405,708	10,906,246	10,308,153	11,699,208	16,875,596	11,167,470	10,161,042	9,664,454	15,252,410	10,654,234
CAPITAL PROJECTS FUND										
Development Bond Projects	29,784	17,750,668	100,632	657,335	495,246	40,430	213,063	70,688	581,020	10,000
Capital Facilities Improvement	14,960	23,042	209,400	211,762	151,000	67,009	41,221	(24,134)	86,046	30,000
Land Acquisition	44,139	9,322,255	23,097	51,927	119,065	4,696	362,062	0	0	0
TOTAL CAPITAL PROJECTS FUND	88,883	27,095,965	333,129	921,024	765,311	112,135	616,346	46,554	667,066	40,000
DEBT SERVICE FUND										
	57,593,900	27,149,444	101,262,050	27,399,728	60,230,331	24,126,460	107,451,666	22,369,598	22,730,440	22,477,870
INTERNAL SERVICE FUND										
Information Technology Replacement	97,827	240,529	201,866	244,663	559,458	363,620	321,680	269,263	342,370	332,960
Equipment Replacement	311,248	278,165	325,814	379,662	607,668	544,267	260,919	330,333	394,000	490,030
Vehicle Replacement	494,752	481,836	446,474	574,134	783,839	474,952	691,400	507,622	702,470	705,230
TOTAL INTERNAL SERVICE FUND	903,827	1,000,530	974,154	1,198,459	1,950,966	1,382,839	1,273,999	1,107,217	1,438,840	1,528,220
ENTERPRISE FUND										
Golf Operations	3,809,834	3,866,490	3,650,329	3,616,390	5,499,011	4,891,038	5,243,367	5,264,313	5,740,190	6,000,300
TOTAL ENTERPRISE FUND	3,809,834	3,866,490	3,650,329	3,616,390	5,499,011	4,891,038	5,243,367	5,264,313	5,740,190	6,000,300
TOTAL ALL FUNDS	\$91,111,507	\$89,146,934	\$136,267,511	\$65,351,797	\$113,891,068	\$61,682,656	\$146,666,785	\$62,885,509	\$71,138,076	\$65,146,714

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LAKE COUNTY FOREST PRESERVE DISTRICT
General Corporate Fund Summary
Fiscal Year 2015 through 2024

General Corporate Fund (including transfers)	FY 2015	FY 2016	FY 2017	FY 2018	18 mos. FY 2019	Calendar Year 2020	Calendar Year 2021	Calendar Year 2022	Estimate 2023	Budget 2024
REVENUE										
Property Tax Levy	\$13,574,953	\$13,954,748	\$14,107,005	\$15,485,437	\$20,691,404	\$14,718,750	\$15,580,293	\$15,900,101	\$17,479,720	\$17,523,470
Replacement Property Taxes	1,044,818	956,518	1,056,457	869,664	1,464,206	1,008,247	1,929,236	3,707,907	2,800,000	2,000,000
Interest on Investment	174,801	235,848	107,503	209,441	1,020,087	384,153	64,740	(279,274)	500,000	450,000
Rental of Buildings and Land	291,923	256,595	224,988	213,635	412,617	99,520	206,630	367,201	409,980	420,680
Easements, Licenses and Permits	649,718	778,286	840,442	798,919	1,100,048	520,179	520,841	1,006,654	907,410	934,610
Charges for Services and Sales	878,385	803,748	905,016	874,959	1,397,309	345,452	853,798	969,687	997,930	1,013,550
Other Revenue	726,811	935,038	943,402	739,297	1,139,260	1,341,537	1,254,154	1,151,888	1,348,969	664,410
Operating Revenue	17,341,409	17,920,781	18,184,813	19,191,352	27,224,931	18,417,838	20,409,691	22,824,164	24,444,009	23,006,720
Transfers	8,443	0	0	0	0	0	0	0	0	0
Total Inflows	17,349,852	17,920,781	18,184,813	19,191,352	27,224,931	18,417,838	20,409,691	22,824,164	24,444,009	23,006,720
EXPENDITURES										
Salaries and Benefits	11,376,896	11,555,677	11,820,816	12,149,769	19,483,760	13,045,016	13,484,337	13,595,758	14,719,340	15,922,416
Commodities	1,141,676	1,038,760	1,003,777	1,083,874	1,693,030	870,119	1,136,427	1,391,719	1,676,651	1,641,200
Contractuals	2,903,604	2,925,727	2,773,191	3,041,439	4,953,242	2,885,288	3,431,640	3,548,719	4,299,269	4,321,087
Capital Outlay	864,626	629,817	1,077,286	980,863	278,477	158,551	730,094	1,022,488	5,576,092	2,171,000
Debt Service	726,193	722,544	722,431	725,631	367,187	0	0	12,889	7,270	7,270
Total Expenditures	17,012,995	16,872,525	17,397,501	17,981,576	26,775,696	16,958,974	18,782,498	19,571,573	26,278,622	24,062,973
Transfers	200,000	200,000	200,000	200,000	200,000	200,000	200,000	204,500	204,500	204,500
Total Outflows	17,212,995	17,072,525	17,597,501	18,181,576	26,975,696	17,158,974	18,982,498	19,776,073	26,483,122	24,267,473
Excess or (deficit) of revenue over expenditures	136,857	848,256	587,312	1,009,776	249,235	1,258,864	1,427,193	3,048,091	(2,039,113)	(1,260,753)
Beginning Fund Balance	21,067,172	21,204,029	22,052,285	22,639,597	23,649,373	23,898,608	25,157,472	26,584,665	29,632,756	27,593,643
Ending Fund Balance	\$21,204,029	\$22,052,285	\$22,639,597	\$23,649,373	\$23,898,608	\$25,157,472	\$26,584,665	\$29,632,756	\$27,593,643	\$26,332,890

LAKE COUNTY FOREST PRESERVE DISTRICT
Property Tax Rates and Tax Extensions
Tax Levy Year 2014 through 2023

Fund Name	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Comparative Tax Rates (Per \$100 of Equalized Assessed Valuation)										
General Corporate	0.059	0.059	0.057	0.057	0.056	0.055	0.056	0.058	0.060	0.057
Audit Fund	0.001	0.000	0.000	0.000	0.000	0.000	0.000	0.001	0.000	0.001
Liability Insurance	0.004	0.004	0.004	0.003	0.003	0.006	0.007	0.005	0.002	0.004
Land Development Levy	0.025	0.025	0.024	0.024	0.023	0.023	0.023	0.024	0.025	0.023
Retirement Fund - IMRF/FICA	0.010	0.011	0.009	0.009	0.011	0.010	0.010	0.009	0.008	0.008
Subtotal	0.098	0.099	0.094	0.093	0.093	0.094	0.096	0.097	0.095	0.093
Recapture								0.001	0.001	
Debt Service	0.112	0.108	0.098	0.094	0.089	0.086	0.082	0.081	0.077	0.072
Total Tax Rates	0.210	0.208	0.192	0.187	0.182	0.180	0.178	0.179	0.173	0.165

Comparative Tax Extensions

General Corporate	\$13,367,526	\$13,860,002	\$14,273,168	\$15,167,669	\$14,915,174	\$15,016,850	\$15,412,029	\$15,870,257	\$17,224,336	\$17,523,470
Audit Fund	222,845	107,575	118,997	120,744	129,928	156,394	197,939	194,866	129,569	187,400
Liability Insurance	891,380	935,593	885,756	899,593	833,018	1,517,025	1,264,578	1,491,217	624,523	1,182,670
Land Development Levy	5,569,765	5,775,040	5,947,112	6,319,537	6,161,071	6,310,265	6,426,210	6,550,014	7,176,975	7,257,830
Retirement Fund - IMRF/FICA	2,167,982	2,634,755	2,364,754	2,402,127	2,885,416	2,495,619	2,897,572	2,581,693	2,182,519	2,553,360
Subtotal	22,219,498	23,312,965	23,589,787	24,909,670	24,924,607	25,496,153	26,198,329	26,688,046	27,337,921	28,704,730
Recapture								309,913	275,838	
Debt Service	25,339,554	25,417,581	24,446,555	24,471,427	23,490,161	23,484,270	23,236,861	22,242,745	22,265,436	22,274,870
Total Tax Extensions	\$47,559,052	\$48,730,546	\$48,036,342	\$49,381,097	\$48,414,768	\$48,980,423	\$49,435,190	\$49,240,705	\$49,879,196	\$50,979,600

LAKE COUNTY FOREST PRESERVE DISTRICT
Property Tax Rates
All Direct and Overlapping Governments
(per \$100 of assessed Value)
Tax Year 2012 through 2021

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
County	0.308	0.663	0.682	0.663	0.632	0.622	0.061	0.060	0.060	0.060
Cities and Villages	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	0.094-4.807	.014-4.51
High School District	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	1.450-4.330	1.494-3.853
Unit School District	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	4.544-7.013	4.685-7.012
Elementary School District	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	1.550-7.219	1.606-7.019
College District	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	0.290-0.388	0.293-0.387
Township	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	0.035-0.283	0.0256-0.0355
Road and Bridge	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	0.028-0.359	0.027-0.355
Sanitary District	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	0.031-0.214	0.027-0.158
Park District	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	0.030-1.045	0.031-1.002
Library District	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	0.232-0.553	0.240-0.537
Forest Preserve	0.212	0.218	0.210	0.208	0.193	0.187	0.182	0.180	0.182	0.179
Fire Protection District	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	0.144-1.040	0.150-0.976
Mosquito Abatement	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	0.012	0.013
Central Lake County Joint Action Water Agency	0.073	0.055	0.056	0.054	0.046	0.041	0.042	0.042	0.000	0.000

Property Tax Levies
All Direct and Overlapping Governments
(per \$100 of assessed Value)
Tax Year 2012 through 2021

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
County	\$149,789	\$153,551	\$154,995	\$157,971	\$157,389	\$164,317	\$162,598	\$165,231	\$165,230	\$167,151
Cities and Villages	194,675	201,644	204,822	211,778	215,470	221,426	231,578	247,199	252,555	259,447
High School District	495,310	512,896	516,599	529,720	533,974	543,806	547,787	560,663	565,671	574,569
Unit School District	284,324	272,206	276,815	277,938	284,142	291,482	297,286	295,922	297,103	303,307
Elementary School District	657,043	670,128	686,259	695,963	704,239	720,416	736,490	752,729	766,425	784,102
College District	68,495	69,645	71,027	71,276	72,522	74,324	76,158	78,103	80,021	81,967
Townships	27,084	27,314	27,455	27,519	27,783	27,583	29,169	29,254	28,950	34,421
Road and Bridge	22,934	23,483	24,137	24,472	24,683	24,083	25,078	25,942	26,968	22,643
Sanitary District	13,391	13,580	13,744	13,890	13,993	14,296	14,568	14,858	15,174	14,364
Park District	69,901	69,932	70,340	71,831	73,750	76,074	77,693	79,988	81,180	83,552
Library District	56,791	57,630	58,776	58,947	60,878	59,126	60,859	62,162	62,926	64,289
Forest Preserve	51,882	50,070	47,559	48,731	48,036	48,708	44,549	48,980	49,435	49,241
Fire Protection District	73,616	73,942	77,622	78,654	84,441	80,239	85,056	90,705	92,941	95,703
Mosquito Abatement	684	359	584	586	587	590	607	622	527	545
Central Lake County Joint Action Water Agency	17,626	3,358	3,350	3,368	3,369	3,356	3,325	-	-	5
Total Tax Levies as Extended	\$2,183,545	\$2,199,738	\$2,234,084	\$2,272,644	\$2,305,256	\$2,349,826	\$2,392,801	\$2,452,358	\$2,485,106	\$2,535,306

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

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LAKE COUNTY FOREST PRESERVE DISTRICT

Property Tax Levies and Collections Last Ten Fiscal Years

Fiscal Year	Levy Year	Total Tax Levy for Fiscal Year	<u>Collection within the Fiscal Year of</u> <u>the Levy</u>		Collections in Subsequent Years	<u>Total Collections to Date</u>	
			Amount	Percentage of Levy		Amount	Percentage of Levy
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	99.47%	n/a	48,721,939	99.47%
2021	2020	49,435,190	49,174,668	99.47%	n/a	49,174,668	99.47%
2022	2021	49,240,705	48,955,533	99.42%	n/a	48,955,533	99.42%

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

- 301,322 acres*
- 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: Lake County GIS Records. Source for other statistics: Lake County, IL Convention & Visitors Bureau

Population

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

Source: census.gov

Housing

- Housing units (2022): 270,669
- Homeownership rate (2017-2021): 73.8%
- Households (2017-2021): 252,731
- Median value of owner-occupied housing units (2017-2021): \$279,500

Source: census.gov

Health and Recreation

- 31,000+ acres of forest preserves
- 46 golf courses
- 40 miles of Lake Michigan beaches*
- 550 miles of trail and bikeway connections*
- 200+ lakes and rivers
- 400 miles of streams
- 89 distinct locations, such as homes, historic districts, and landmarks, in the National Register of Historic Places.

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

Economics

- Median household income: \$97,127
- Per capita money income: \$49,440
- Unemployment in Lake County: 5.2% Illinois: 4.5% (July 2023 - not seasonally adjusted)* U.S.: 3.8% (July 2023 - not seasonally adjusted)*
- 30,000+ businesses
- 90.8% of residents age 25+ have graduated high school, and 46.3% have a bachelor's degree or higher (2017-2021)

*Source: Illinois Department of Employment Security, Source for other statistics: census.gov, countyhealthrankings.org

LAKE COUNTY FOREST PRESERVE DISTRICT
Demographic Statistics
Fiscal Year 2013 through 2022

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Lake County, IL:										
Population (1)	703,019	706,327	707,461	710,368	709,599	708,719	706,925	705,033	702,113	709,150
Personal Income (2)	\$42,780,828	\$46,069,226	\$49,151,975	\$51,291,371	\$53,627,217	\$55,005,733	\$56,400,791	\$59,065,507	\$63,318,407	n/a
Per Capita Personal Income (2)	\$36,470	\$39,306	\$40,549	\$40,719	\$42,770	\$43,702	\$44,296	\$45,780	\$46,153	n/a
Median Age (3)	37.0	37.3	37.5	37.5	37.8	37.8	38.0	38.0	38.3	38.5
School Enrollment (4)	136,127	135,330	134,336	133,433	132,179	130,310	128,786	124,388	122,061	126,296
Unemployment Rate (5)	8.30%	5.60%	5.90%	4.70%	3.90%	4.10%	3.50%	8.13%	3.80%	3.80%

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 and Illinois State Board 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	2021 Assessed Valuation (In Thousands)	Percentage of Total Taxable Assessed Value
Abbott Laboratories	Pharmaceuticals - Hospital Supplies	\$171,900	0.64%
AbbVie, Inc.	Biopharmaceutical	54,195	0.20%
Gurnee Mills / Gurnee Properties Association	Retail Outlet Mall	53,858	0.20%
LaSalle National Bank / Bank of America	Commercial Real Estate Banking	48,047	0.17%
Discover Properties	Real Estate Brokerage	46,337	0.17%
Horizons Holdings, LLC	Wholesale Trade - Durable Goods	36,050	0.13%
TR Deerfield Office LLC	Property Tax Consulting Company	33,483	0.12%
Midwest Family Housing LLC	Real Estate Developers	28,576	0.10%
Waukegan Illinois Hospital Co LLC	General Medical & Surgical Hospital Services	26,539	0.10%
Hawthorn LP	Retail Mail	25,427	0.09%
		\$524,412	1.92%

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

Lake County Principal Employers

Employers

2021		
Employees	Rank	Percentage of Total County Employment

2012		
Employees	Rank	Percentage of Total County Employment

AbbVie Inc	15,000	1	4.24%			
Abbott Laboratories	5,000	2	1.14%	12,284	2	3.70%
Alight/Avon Hewitt Associates	4,000	3	1.13%			
Walgreens Boots Alliance Inc.	3,000	4	0.85%			
Discover Financial Svc Ins	2,976	5	0.84%			
Advocate Condell Medical Center	2,333	6	0.66%			
Visual Pak	2,000	7	0.57%			
Baxter Healthcare Corporation	1,900	8	0.54%			
CDW Corporation	1,800	9	0.51%			
U.S. Department of the Navy	1,600	10	0.45%	25,000	1	7.54%
Solo Cup Company				6,689	3	2.02%
Mosaic Global Operations, Inc.				5,017	4	1.51%
Alumna Systems				3,000	5	0.90%
Phosphate Resource Partners				2,972	6	0.90%
Lake County				2,371	7	0.71%
Dayton Electric Mfg. Co.				2,337	8	0.70%
Mondelez International, Inc.				2,000	9	0.60%
DFS Services LLC				2,000	9	0.60%
American Manufacturers Mutual Insurance				2,000	9	0.60%
Rexam CP, Inc.				2,000	9	0.60%
Veterans Health Administration				2,000	9	0.60%
Lumbermen's Mutual Casualty Co.				1,800	10	0.54%
Totals	<u>39,609</u>		<u>10.93%</u>	<u>71,470</u>		<u>21.52%</u>

Source: Lake County Partners

LAKE COUNTY FOREST PRESERVE DISTRICT
Miscellaneous Information

Incorporated - November, 1958

Form of Government - Special Purpose Unit of Government

Total Acreage - 31,150

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 and banquet facility

Edward L. Ryerson Conservation Area - net-zero environmental education center

LAKE COUNTY FOREST PRESERVE DISTRICT
Schedule of Insurance in Force
January 1, 2023 through December 31, 2023

Coverage	Member Deductible	PDRMA Self-Insured Retention	Limits	Coverage	Member Deductible	PDRMA Self-Insured Retention	Limits
1. Property				5. Outbreak Expense			\$1,000,000/aggregate policy limit all members
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. \$150,000/\$500,000 aggregate
Flood, All Zone except A & V	\$ 1,000	\$1,000,000	\$100,000,000/occurrence/annual aggregate	Workplace violence suspension	24 hours	N/A	\$15,000 per day all locations, 5 day max
Flood, Zones A & V	\$ 1,000	\$100,000	\$50,000,000/occurrence/annual aggregate	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				
Auto Physical Damage				6. Information Security and Privacy Insurance with Electronic Media Liability			
Comprehensive & Collision	\$ 1,000	\$1,000,000	Included	Annual Aggregate Limit of Liability			\$2,000,000 for each member
Course of construction	\$1,000	1,000,000	\$15,000,000 require approval	Breach response	1,000	\$50,000	\$500,000/occurrence/annual aggregate
			\$3,000,000 if values reported. If not,	Business interruption and Business			
Tax Revenue Interruption	\$ 1,000	1,000,000	\$1,000,000	Loss			\$750,000 annual aggregate for all combined
Business interruption, Rental income	\$1,000	N/A	\$100,000/\$500,000/\$2,500,000	Business interruption/system failure	8 hours	\$50,000	\$750,000/occurrence/annual aggregate
Off premises service interruption	24 hours	N/A	\$25,000,000	Business Interruption/security Breach	8 hours	\$50,000	\$500,000/occurrence/annual aggregate
<i>other sub limits apply, refer to policy</i>				Dependent business loss	8 hours	\$50,000	\$750,000/occurrence/annual aggregate
Boiler and Machinery			\$100,000,000 Equipment Breakdown	eCrime	\$1,000	\$50,000	\$75,000/occurrence/annual aggregate
Property Damage	\$ 1,000	\$9,000	Property damage - included	Criminal reward	\$1,000	\$50,000	\$25,000/occurrence/annual aggregate
Business Income	48 hours	N/A	Included				
Fidelity /Crime/Surety	\$1,000	\$24,000	\$2,000,000/occurrence	7. Deadly Weapon Response			
Blanket Bond - Faithful Performance	\$1,000	\$24,000	\$2,000,000/occurrence	Liability	\$1,000	\$9,000	\$500,000 per occ./\$2,500,000 annual agg. for all members
Seasonal Employees	\$1,000	\$9,000	\$1,000,000/occurrence	First party property	\$1,000	\$9,000	\$250,000 per occ., as part of overall limit
				Crisis management services	\$1,000	\$9,000	\$250,000 per occ., as part of overall limit
2. Workers Compensation	n/a	\$500,000	Statutory, \$3,500,000 Employers Liability	Counseling, funeral expense	\$1,000	\$9,000	\$250,000 per occ., as part of overall limit
3. Liability				Medical Expenses	\$1,000	\$9,000	\$50,000 per person/\$500,000 annual agg.
General liability	none	\$500,000	\$21,500,000/occurrence	AD&D	\$1,000	\$9,000	\$50,000 per person/\$500,000 annual agg.
Auto liability	none	\$500,000	\$21,500,000/occurrence	8. Volunteer Medical Accident	none	\$5,000	\$5,000 medical expenses excess of any other collectible insurance
Employment practices	none	\$500,000	\$21,500,000/occurrence	9. Underground Storage Tank	none	N/A	\$10,000 follows IL leaking tank fund
Public Officials' Liability	none	\$500,000	\$21,500,000/occurrence	10. Unemployment Compensation	N/A	N/A	Statutory
Law Enforcement Liability	none	\$500,000	\$21,500,000/occurrence				
Uninsured/Underinsured Motorists	none	\$500,000	\$1,000,000/occurrence				
Communicable Disease	\$1,000/\$5000	\$5,000,000	all members				
4. Pollution Liability							
Liability - third party	none	\$25,000	\$5,000,000/occurrence				
Liability - first party	\$1,000	\$24,000	\$30,000,000 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.

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.

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”).

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.

Recapture Tax/Rate - An additional extension amount resulting from a supplemental or refund recapture levy applied automatically by the county clerk to recapture the property tax revenue lost by assessment-related refunds issued by the taxing district. Under Section 18-233 of the Illinois Property Tax Extension Limitation Law.

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 or IL-EPA – 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

MV – Market Value

MWRD – Metropolitan Water Reclamation District

NFWF – National Fish and Wildlife Foundation

OSLAD – Open Space Land Acquisition and Development

PDRMA – Park District Risk Management Agency

PLP – Planning and Land Preservation Department

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

USFWS – United States Fish & Wildlife Service