



pileated
woodpecker



black-crowned
night heron



osprey



American
white pelican



killdeer



trumpeter
swan



blue jay



red-tailed
hawk



eastern
wood-pewee



Lake County
Forest Preserves
Libertyville, Illinois

2027 Annual Budget

TABLE OF CONTENTS

PROFILE

Mission Statement	1
District Profile	2
Organizational Chart	3
Officials and Officers	4
Standing Committees	7
District Map	8
Special Facilities	9
100-Year Vision & The 2030 Plan	10
GFOA Distinguished Budget Award	13
How to use this Budget Document	14

READER'S GUIDE

Budget Message	15
Prior Year Achievements	24
Budget Process & Calendar	51
Budget Accounting Basis	54
2027 Economic Environment	55
Fund Structure	57
Government Fund Accounting	58
2027 Budget & Financial Management Policies	61

BUDGET SUMMARIES

Budget Summary	70
Position Inventory	72
Estimated Tax Rates and Tax Extensions for 2026	73
Fund Balance Summary for Fiscal Year Ending December 31, 2027	74
General Fund 10-Year Forecast	76
Budget Summary by Major Funds	77
Major Revenue Sources and Assumptions	80
Budget Summary by Department	
General District	83
Administration	87
Community Engagement & Partnerships	92
Education	101
Facilities	108
Finance	121
Golf	See Enterprise Fund pg. 180
Land Preservation	127
Natural Resources	134
Operations – Grounds Maintenance	142
Planning	146
Police	152

GENERAL CORPORATE FUND

Budget Narrative	157
Budget Request Summary	160

INSURANCE FUND

Budget Narrative	163
Budget Request Summary	164

RETIREMENT FUND – IMRF/FICA

Budget Narrative	165
Budget Request Summary	166

LAND DEVELOPMENT LEVY FUND

Budget Narrative	167
Budget Request Summary	168

DEBT SERVICE FUND

Budget Narrative	171
Budget Request Summary	174

LAND ACQUISITION BOND PROJECTS

Budget Narrative	175
Budget Request Summary	176

LAND DEVELOPMENT BOND PROJECTS

Budget Narrative	177
Budget Request Summary	178

ENTERPRISE FUND (GOLF)

Budget Summary	180
Budget Request Summary by Course	
Countryside Golf Course	186
Brae Loch Golf Course	189
ThunderHawk Golf Course	192
Golf Capital Improvement Plan	194

DONATION AND GRANT FUND

Budget Narrative	195
Budget Request Summary	196
Budget Summary by Function	
Natural Resources	197
Youth Conservation Corps (Discontinued)	202
Education Department	204

OTHER FUNDS

Summary	210
Audit Fund	211
Capital Facilities Improvement Fund	212
Easements & Special Projects Fund	213
Farmland Management Fund	214
Fort Sheridan Cemetery Fund	216
Land Preparation Fund	217
State Forfeiture Fund	218
Tree Replacement Fund	219
Wetlands Management Fund	220
Equipment Replacement Fund	221
Information Technology Replacement Fund	223
Vehicle Replacement Fund	225

CAPITAL IMPROVEMENT PLAN

Budget Narrative	227
Capital Budget Summary by Project Type	228
District Map	229
Funding Sources 10 Yr Capital Improvement Plan	230
10-Year Capital Improvement Plan	231
Capital Improvement Projects	233
Impact to Operations and Maintenance	258
Other Capital Expenditures by Fund	259

SUPPLEMENTAL INFORMATION

Financial 2018-2027

Expenditure Summary by Fund	260
Revenue Summary by Fund	261
General Corporate Fund Summary	262

Property Tax

Property Tax Rates and Tax Extensions	263
Property Tax Rates and Levies of Direct and Overlapping Governments	264
Property Tax Levies and Collections	265

Demographics

About Lake County	266
Demographic Statistics	267
Lake County Principal Taxpayers	268
Lake County Principal Employers	269

Miscellaneous

Miscellaneous Information	270
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GLOSSARY & ACRONYMS

Cover photos. Every year, about 96 million Americans watch birds and spending on birding-related equipment and travel surpasses \$107 billion. Nearly 400 bird species are documented in Lake County. The District highlighted this local diversity, birdwatching techniques, equipment and etiquette in a 40-page Birdwatching Guide and 5-page Horizons magazine feature, both published in 2026. All nine bird species shown on the cover are native to the area. Photos taken by volunteer photographers Tim Elliott, Liz Rose Fisher, R. Scott McNeill, Bill Oakes, Thomas G. Wilson.

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.”*

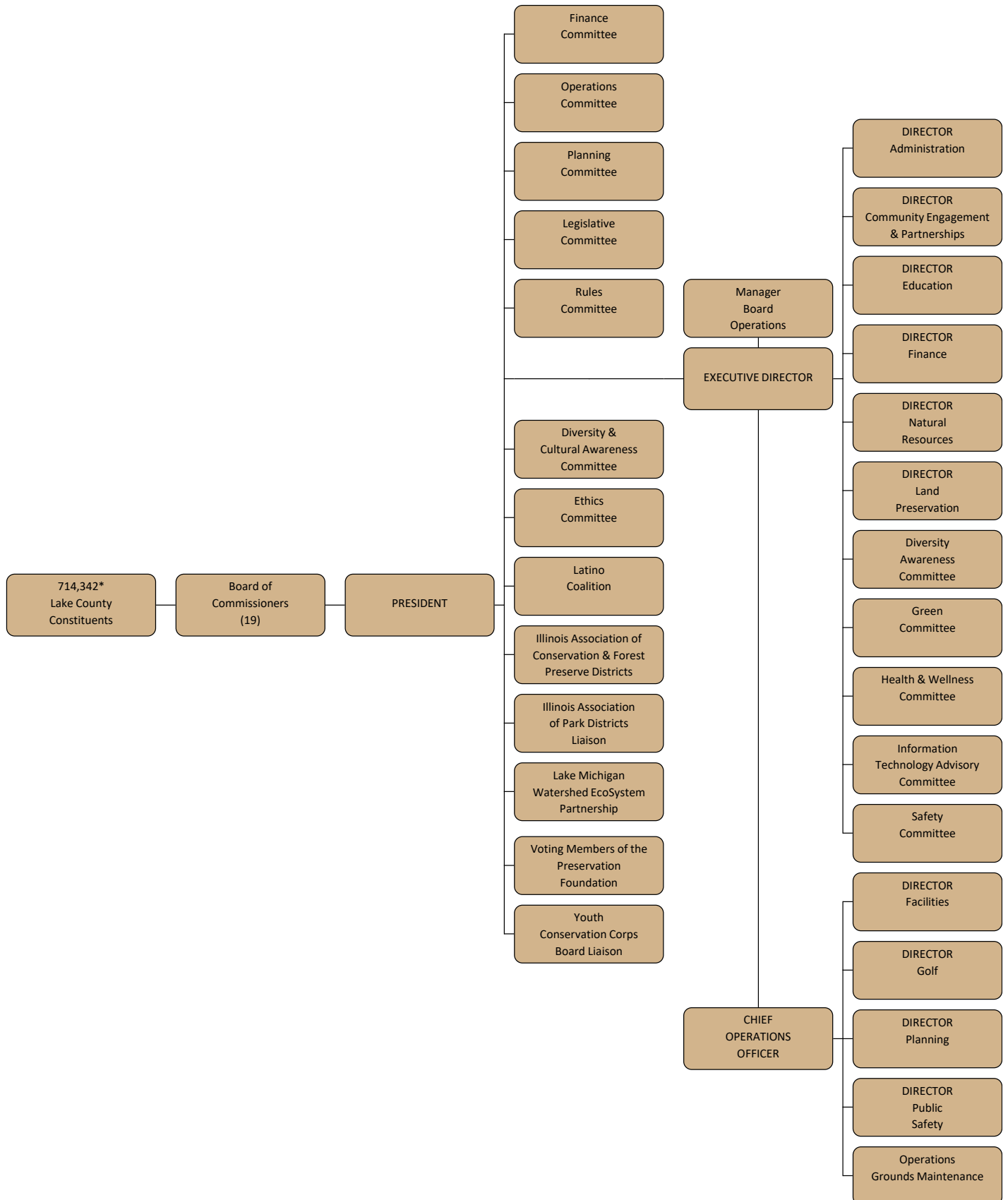
The Lake County Forest Preserve District was created by referendum on November 24, 1958 and is governed by the Downstate Forest Preserve District Act, Illinois Compiled Statutes, Chapter 70. The District is a separate body and political subdivision of the State of Illinois. The District has independent 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.

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 31,918 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, as well as the largest heron and egret rookery in the County. 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 520 full, part-time and temporary staff positions supported by thousands of hours of volunteer time annually. The District is organized into 12 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, Land Preservation, Natural Resources; Operations – Grounds Maintenance; Planning, 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 2024–December 2026



Jessica Vealitzek
President
District 10, *Hawthorn Woods*



Jennifer Clark
Treasurer
District 15, *Libertyville*



Michael Danforth
Assistant Treasurer
District 17, *Fox River Grove*



Gina Roberts
Vice President
District 4, *Beach Park*



Marah Altenberg
District 19, *Buffalo Grove*



Esiah Campos
District 16, *Round Lake Beach*



Carissa Casbon
District 7, *Lake Villa*



Brandon X. Ewing
District 9, *Waukegan*



Paul Frank
District 11, *Highland Park*



Sandy Hart
District 13, *Lake Bluff*



Diane Hewitt
District 8, *Zion*



J. Kevin Hunter
District 5, *Ingleside*



Sara Knizhnik
District 18, *Vernon Hills*



Angelo D. Kyle
District 14, *Waukegan*



Ann B. Maine
District 3, *Lincolnshire*



Paras Parekh
District 12, *Highland Park*



Linda Pedersen
District 1, *Antioch*



Adam Schlick
District 2, *Wauconda*



John Wasik
District 6, *Grayslake*

[Return to Table of Contents](#)



OFFICERS AND OFFICIALS

Jessica Vealitzek

PRESIDENT

Gina Roberts

VICE PRESIDENT

Jennifer Clark

TREASURER

Julie Gagnani

SECRETARY

Michael Danforth

ASSISTANT TREASURER

Maureen Shelton

ASSISTANT SECRETARY

Steve Neaman

DEPUTY TREASURER

Alex Ty Kovach

EXECUTIVE DIRECTOR

STANDING COMMITTEES

FINANCE COMMITTEE

Gina Roberts, *Chair*

Ann B. Maine, *Vice Chair*

Marah Altenberg

Sandy Hart

Diane Hewitt

Angelo D. Kyle

Linda Pedersen

PLANNING COMMITTEE

Paul Frank, *Chair*

Jennifer Clark, *Vice Chair*

Carissa Casbon

Michael Danforth

Linda Pedersen

Gina Roberts

John Wasik

LEGISLATIVE COMMITTEE

Sandy Hart, *Chair*

Paras Parekh, *Vice Chair*

Marah Altenberg

Diane Hewitt

Sara Knizhnik

Ann B. Maine

Adam Schlick

RULES COMMITTEE

Paras Parekh, *Chair*

Jennifer Clark, *Vice Chair*

Brandon X. Ewing

J. Kevin Hunter

Sara Knizhnik

Ann B. Maine

Gina Roberts

OPERATIONS COMMITTEE

Sara Knizhnik, *Chair*

Adam Schlick, *Vice Chair*

Esiah Campos

Carissa Casbon

Brandon X. Ewing

J. Kevin Hunter

Paras Parekh

SPECIAL COMMITTEES

DIVERSITY & CULTURAL AWARENESS COMMITTEE

Esiah Campos, *Chair*
Marah Altenberg, *Vice Chair*
Brandon X. Ewing
Angelo D. Kyle
John Wasik

ETHICS COMMITTEE

Jennifer Clark, *Chair*
Diane Hewitt, *Vice Chair*
Michael Danforth
Paul Frank
Linda Pedersen

OUTSIDE BOARD MEMBERS AND LIAISONS

ILLINOIS ASSOCIATION OF PARK DISTRICTS

Carissa Casbon, *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

Jessica Vealitzek
John Wasik

MEMBERS OF THE PRESERVATION FOUNDATION OF THE LAKE COUNTY FOREST PRESERVES

Marah Altenberg
Michael Danforth
Paul Frank
J. Kevin Hunter
Angelo D. Kyle
Ann B. Maine
Linda Pedersen
Gina Roberts
Elizabeth Hough

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, Murphey, Frazier, McGrath Ltd.

12/11/2024 *rev. 8-12-2026*

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; recommend names for new preserves; 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, 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 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.

SPECIAL FACILITIES

GENERAL OFFICES

1899 W. Winchester Road
Libertyville, IL 60048

847-367-6640 tel
847-367-6649 fax

ForestPreserves@LCFPD.org

Monday-Friday: 8 am–4:30 pm

OPERATIONS & PUBLIC SAFETY

19808 W. Grand Ave.
Lake Villa, IL 60046

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

FP_police@LCFPD.org

Monday-Friday: 6:30 am–3 pm



FOX RIVER MARINA

28500 W. Roberts Road
Port Barrington, IL 60010

847-381-0669

FoxRiverMarina@LCFPD.org

FoxRiverMarina.org

Boat Launch and Marina

For seasonal hours and fees,
visit our website.

BESS BOWER DUNN MUSEUM

1899 W. Winchester Road
Libertyville, IL 60048

847-968-3400

Dunn@LCFPD.org

DunnMuseum.org

Gallery and Gift Shop

Tuesday-Wednesday: 10 am–4:30 pm

Thursday: 2–8 pm

*FREE general admission 5–8 pm,
sponsored by USG.*

Friday-Sunday: 10 am–4:30 pm

For upcoming special hours,
visit our website.

General Admission

Seniors 62+: \$3 resident/\$6 nonresident

Adults 18+: \$6 resident/\$10 nonresident

Youth 4–17: \$3 resident/\$6 nonresident

Children 3 and under: FREE

Teachers, Students 18–25: FREE

Must present valid school ID.

For ticketed special exhibition pricing,
visit our website.

RYERSON CONSERVATION AREA

21950 N. Riverwoods Road
Riverwoods, IL 60015

847-968-3320

LCFPD.org/ryerson

Welcome Center

Friday-Sunday: 9 am–5 pm

Restrooms open daily from 9 am–5 pm.



INDEPENDENCE GROVE

16400 W. Buckley Road
Libertyville, IL 60048

847-968-3499 Main

IndependenceGrove@LCFPD.org

IndependenceGrove.org

847-665-9211 Private Events, Meetings

Info@RelishEventsIG.com

RelishEventsIG.com

Visitors Center

9 am–4:30 pm, unless otherwise posted.

North Bay Pavilion

For rental information, visit
LCFPD.org/NorthBay.

For seasonal hours, menu and fees:

Beer Garden

LCFPD.org/beer

Marina, Boat and Bike Rentals

LCFPD.org/IG-Marina

Relish Café

RelishCafeIG.com

Parking Fee

Lake County residents FREE.

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

Nonresidents (spring-fall)

\$6 per car, Monday-Thursday.

\$12 per car, Friday-Sunday and holidays.

On Concerts in the Plaza nights:

(Tuesdays, June 9–August 4, after 4:30 pm)

\$20 per car, residents and nonresidents.

Drop-offs included.

GREENBELT CULTURAL CENTER

1215 Green Bay Road
North Chicago, IL 60064

847-968-3477 Private Events, Meetings

Greenbelt@LCFPD.org

GreenbeltCulturalCenter.org

Office hours by appointment only.



THUNDERHAWK GOLF CLUB

A Robert Trent Jones Jr.
championship golf course.

39700 N. Lewis Ave.

Beach Park, IL 60099

847-968-4295 Tee Times

847-489-1931 Golf Outings

ThunderHawkGolfClub.org

847-968-3450 Private Events

ThunderHawkEvents@LCFPD.org

Office hours by appointment only.

BRAE LOCH GOLF CLUB

33600 N. U.S. Hwy. 45
Grayslake, IL 60030

847-968-3444 Tee Times

847-489-1931 Golf Outings, Private Events

BraeLochGolfClub.org

COUNTRYSIDE GOLF CLUB

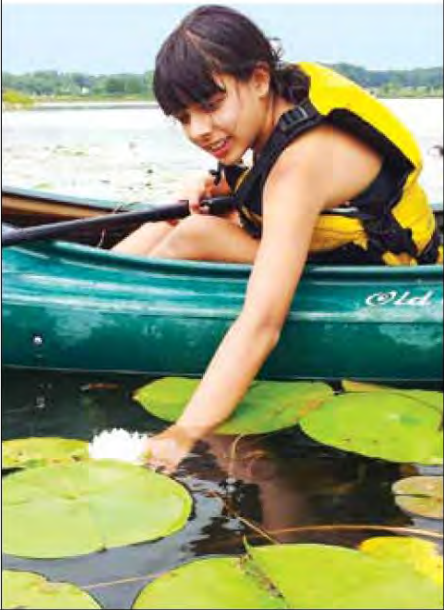
Prairie and Traditional Courses

20800 W. Hawley St.
Mundelein, IL 60060

847-968-3466 Tee Times, Golf Outings

CountrysideGolfClub.org

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

<i>100-year</i> Vision FOR LAKE COUNTY	The Forest Preserve District envisions that 100 years from now Lake County will be a healthy and resilient landscape with restored and preserved natural lands, waters and cultural assets. Residents will take great pride in how their Forest Preserves make their communities more livable and the local economy more dynamic. Our vibrant communities will thrive, and future generations will protect and cherish these remarkable resources and the highly desirable quality of life that they provide.
LEADERSHIP Acknowledged as a regional and national leader, the Forest Preserve District will initiate and coordinate innovative projects with diverse partners to further this 100-year Vision for Lake County. The community will recognize the District as a model of fiscal responsibility, social equity and governmental transparency. As the county’s largest property owner, the District will demonstrate and promote best practices in resource management to encourage other public and private land owners to manage Lake County’s working landscape in an environmentally sustainable manner.	PEOPLE The Forest Preserve District and partners will promote an active, healthy lifestyle by providing convenient access for people to enjoy outdoor recreation and explore nature in clean and safe preserves and on an accessible regional network of land and water trails. The District will engage its diverse population through creative education and outreach programs to ensure that future generations are inspired to treasure and support Lake County’s unique natural, historical and cultural resources.
	CONSERVATION The Forest Preserve District and partners will steward an interconnected native landscape of woodlands, prairies, lakes, streams and wetlands that are restored to ecological health, adaptable to a changing environment and preserved in perpetuity. The District will work with partners to create large open spaces and greenways within our communities to naturally clean our air and water, provide habitat for wildlife, lessen flood damage and improve property values. 

The 2030 Plan

25-Year Strategic Direction: Leadership

2026-2030 Strategic Objective: Align staffing capacity with system growth

How We'll Move Forward:

- A. Undergo a comprehensive evaluation of staffing needs across all departments.
- B. Inform and equip stakeholders with statistics and messaging related to the District's near- and long-term operating constraints and the need to land bank new acres such as the addition of former Route 53 land.
- C. Create a rubric to evaluate new proposals, projects, and partnerships through the lens of our mission, organizational capacity, and the strategic plan.

25-Year Strategic Direction: Leadership

2026-2030 Strategic Objective: Strengthen organizational alignment and culture

How We'll Move Forward:

- A. Deliver simple and consistent messages to Commissioners about strategic priorities.
- B. Integrate refreshed core values into training, communication, and performance expectations to strengthen organizational alignment and cross-functional collaboration.
- C. Pursue additional grant funding to strengthen internal and external communications.
- D. Rebuild/reevaluate employee recognition program using refreshed core values and employee input.
- E. Increase investment in safety initiatives to reduce the safety incident rate from 4.6 to the industry average for Government of 2.0.
- F. Establish a recurring employee survey process to assess organizational culture, communication effectiveness, and employee engagement.

25-Year Strategic Direction: Organizational Sustainability

2026-2030 Strategic Objective: Build sustainable revenue and financial capacity

How We'll Move Forward:

- A. Work collectively with Board of Commissioners and Lake County delegation to aggressively pursue legislative action to increase operating revenues.
- B. Complete \$20 million endowment campaign by 12/31/2027.
- C. Seek federal and state earmark funding for high priority projects.
- D. Seek grant funding for specific short-term, discretionary projects to support projects identified in the 10-year Capital Improvement Plan or in the annual operating budget.

25-Year Strategic Direction: Conservation

2026-2030 Strategic Objective: Prioritize operational sustainability and ecosystem-based planning as the 10-year Capital Improvement Plan moves forward, to ensure a healthy landscape

How We'll Move Forward:

- A. Develop and implement an organization-wide dashboard that tracks conservation and business performance metrics, and train all staff on the purpose, interpretation, and use of those metrics.
- B. Work with partners and funders to ensure the financial and operational sustainability of Lake County's first 10,000-acre complex, The Lake Plain Coastal Preserves.
- C. Improve the environmental sustainability of our business operations by reducing the direct emissions of carbon dioxide attributable to our energy use by 15% by 2030.
- D. Develop and secure Board approval for a plan and funding strategy to relocate District headquarters and the Dunn Museum to a destination location and achieve net-zero operations in the new facility.
- E. Eliminate single use plastics, where alternatives exist, from District operations by the end of 2027.
- F. Increase usage of natural and mechanical alternatives to chemical herbicide management and evaluate their effectiveness.

25-Year Strategic Direction: Public Access and Connections

2026-2030 Strategic Objective: Expand public access safely

How We'll Move Forward:

- A. Complete referendum-funded projects included in the approved 10-Year Capital Improvement Plan, ensuring public safety is prioritized throughout planning, design, construction, and operations.
- B. Offer programs and printed materials in Spanish to increase access to the Forest Preserves within existing resources.
- C. Seek sustainable funding for volunteer engagement and outreach in under-resourced communities.

25-Year Strategic Direction: Communication, Education and Outreach

2026-2030 Strategic Objective: Expand public engagement

How We'll Move Forward:

- A. Communicate the impact and progress of referendum-funded land acquisition, public access improvements, and habitat restoration, while helping stakeholders understand the need to land bank newly acquired acres in the near term.
- B. Explore grant funding for young adult engagement and workforce development, when conditions allow.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Lake County Forest Preserve District
Illinois**

For the Fiscal Year Beginning

January 01, 2026

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 2027 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
AND CITIZENS OF LAKE COUNTY:***

We are pleased to present the proposed 2027 Annual Budget for the Lake County Forest Preserve District. The 2027 budget reflects the District's continued commitment to protecting the financial health of the organization while preserving and enhancing the natural resources, open spaces, wildlife, and public facilities that serve the residents of Lake County.

The proposed budget has been developed to maintain a balanced operating budget, preserve strong fund balances, responsibly manage long-term obligations, and provide the resources necessary to operate and maintain an expanding forest preserve system. At the same time, the District continues to make significant investments in land acquisition, ecological restoration, public access, infrastructure, and education through its long-term Capital Improvement Plan.

The 2027 budget was developed in accordance with the Board of Commissioners' Budget Policies approved June 10, 2026. These policies provide a framework for balancing current-year expenditures and revenues while maintaining appropriate fund balances and addressing the District's long-term financial needs. The budget also incorporates the District's ten-year financial projections and the strategic objectives established through the District's recently completed strategic planning process.

The District entered the 2027 budget process facing significant cost pressures. Health insurance costs increased substantially, while property, liability, workers' compensation, and other insurance costs also increased at levels higher than those experienced in recent years. These increases, combined with other inflation-affected costs, created a significant challenge in maintaining a balanced operating budget and a balanced ten-year financial forecast.

In response, all areas of the budget were carefully reviewed. Expenditures were reduced or deferred where appropriate, and departments were asked to prioritize requests based on operational necessity, available resources, and alignment with the District's mission and strategic direction. Reductions were made in commodities and contractual expenditures, including professional development, consulting, advertising, dues and subscriptions, and other discretionary expenditures. Several programs were also reevaluated as part of this process.

The Youth Conservation Corps (YCC) partnership has ended due to the loss of funding previously supporting the program. The District has established a smaller Ecosystem Restoration Corps program to continue providing opportunities for conservation work while reducing the District's direct cost.

The proposed 2027 Annual Budget recommends an expenditure and revenue plan that meets the requirements of the 1991 Illinois Tax Limitation Act. Total proposed budget expenditures are \$110,623,379, a decrease of \$4,303,860, or 3.7 percent, from the previous year's modified budget. The decrease is primarily attributable to lower capital expenditures.

Operating expenditures, excluding debt service, are budgeted at \$45,413,557, a decrease of \$37,459, or 0.08 percent, from the previous year. Debt service expenditures are estimated to increase by \$2,831,659, or 11.4 percent, while capital expenditures are projected to decrease approximately 16.0 percent, or \$7.1 million, from the 2026 modified budget.

The 2027 budget therefore reflects a year in which the District is absorbing significant increases in several major operating costs while maintaining essentially level operating expenditures and continuing to fund critical services and strategic priorities.

2027 BUDGET AT A GLANCE

The proposed 2027 budget totals \$110.5 million. Of this amount:

Operating Budget: \$45.4 million, or approximately 41 percent;

Debt Service: \$27.8 million, or approximately 25 percent;

Capital Budget: approximately \$37.2 million, or approximately 34 percent.

Total budgeted property tax revenue is \$59,873,295, an increase of \$3,886,690, or 6.9 percent, from the 2026 budget of \$55,986,605. This amount includes an estimated \$50,452 of recapture tax that will be added to the Board-adopted levy by the County of Lake. The proposed levy before recapture is approximately \$59,822,843.

The increase in the property tax levy is largely attributable to the debt service associated with the general obligation bonds authorized by Lake County voters in November 2024.

The District continues to maintain a strong financial position and a Moody's Aaa rating. The District's financial management policies, conservative budgeting practices, long-range financial planning, and maintenance of appropriate fund balances continue to support its strong financial position and credit profile.

CAPITAL IMPROVEMENT PROGRAM AND REFERENDUM

The District's Ten-Year Capital Improvement Plan remains a cornerstone of its long-term financial and operational planning. The 2027 Capital Improvement Plan incorporates the referendum approved by Lake County voters in November 2024, which authorized the District to issue \$155 million of general obligation bonds for land acquisition, public access improvements, and habitat restoration.

The District issued approximately \$24.16 million of referendum bonds in 2025 and expects to issue approximately \$32.765 million in 2026. These resources will allow the District to acquire additional land for preservation and restoration, improve public access, and undertake significant restoration and infrastructure projects.

The Capital Improvement Plan was amended by the Board on June 10, 2026. Projects included in the 2027 CIP are aligned with the District's mission and with the public information presented in connection with the 2024 referendum. Individual project descriptions in the Capital Improvement Plan provide additional information regarding the purpose, status, funding, and anticipated operating impact of each project.

These capital investments represent a significant opportunity for the District to enhance the preserve system while advancing its long-term conservation and public access goals. Many improvements are also intended to reduce future operating and maintenance costs. At the same time, the continued expansion of the preserve system and implementation of referendum projects will increase the amount of land, infrastructure, and facilities that the District must operate and maintain. Managing these long-term operating implications will remain an important financial priority.

STRATEGIC DIRECTION — THE 2030 PLAN

The District completed a new strategic planning process in 2026 as part of its continuing 100-year vision. The Board of Commissioners approved *The 2030 Plan* on August 12, 2026.

The 2030 Plan establishes six objectives that will guide the District through 2030:

- Align staffing capacity with system growth;
- Strengthen organizational alignment and culture;
- Build sustainable revenue and financial capacity;
- Prioritize operational sustainability and ecosystem-based planning as the Ten-Year Capital Improvement Plan moves forward to ensure a healthy landscape;
- Expand public access safely; and
- Expand public engagement.

The 2027 budget supports these objectives by aligning staffing and operating resources with the needs of an expanding preserve system, maintaining a strong financial foundation, supporting operational sustainability, and providing resources for public access, conservation, and community engagement.

The budget process and the District's long-range financial projections are intended to ensure that annual spending decisions remain consistent with these broader strategic objectives. Progress toward the 2030 objectives will be monitored during the plan period and communicated through the District's annual budget and reporting processes.

OPERATING BUDGET

The proposed 2027 operating budget is \$45,413,557, representing a decrease of approximately 0.08 percent from the previous year's modified operating budget.

Maintaining essentially level operating expenditures was particularly challenging given the increases in employee benefits and insurance costs. Salaries, payroll taxes, and benefits are budgeted to increase \$1,268,966, or 4.3 percent, over the prior year. Benefits are increasing approximately 6.9 percent, largely due to higher health insurance costs, while salaries are increasing approximately 3.4 percent.

To help manage the increase in health insurance costs, the District restructured one of the health insurance plans offered to employees.

The regular Illinois Municipal Retirement Fund (IMRF) contribution rate is decreasing from 9.33 percent to 8.24 percent, while the Sheriff's Law Enforcement Personnel (SLEP) contribution rate is increasing from 6.74 percent to 15.01 percent.

The District also identified reductions throughout the operating budget to offset these cost pressures. Commodities are budgeted to decrease approximately 2.2 percent, or \$86,401, while contractual expenditures are projected to decline approximately 10.1 percent, or \$1,220,025.

A significant portion of the reduction in contractual expenditures is associated with the Natural Resources Department. Some of the decline reflects grant- and donation-funded projects that are expected to be substantially completed during 2026. These projects have been or will be completed in 2026 or were delayed because of weather, staff capacity, or other operational considerations.

Additional reductions were made in professional development, repairs and maintenance, printing and advertising, utilities, miscellaneous contractual services, information technology replacement costs, legislative expenses, dispatch, and other areas.

These reductions were partially offset by increases in property, liability, and workers' compensation insurance, audit fees, computer fees, credit card fees, dues and subscriptions, vehicle replacement fees, equipment replacement fees, administrative fees, and bond issuance costs.

The District also continued to review programs and services as part of the budget development process. The discontinuation of the YCC program reflects the difficult choices necessary to balance the budget while continuing to focus resources on core services and strategic priorities. The new Ecosystem Restoration Corps will provide a smaller-scale replacement for the YCC program.

OPERATING REVENUES

Operating revenues for 2027 are budgeted at approximately \$78.9 million, compared with approximately \$74.0 million in 2026, an increase of approximately \$4.9 million, or 6.5 percent.

The largest factor contributing to this increase is the anticipated increase in the debt service property tax levy associated with the referendum bonds. The debt service property tax levy is expected to increase by 11.4% or over \$2.9 million. The operating property tax levy is expected to increase approximately 3.2 percent, or \$975,045.

Replacement tax revenues are projected to increase by approximately \$300,000. State funding is projected at slightly more than \$1.7 million for 2027. Investment income is expected to increase approximately \$548,000, reflecting interest earned on available funds, including referendum bond proceeds.

Golf course revenues are projected to increase approximately \$453,294, or 7.1 percent, over the prior year. Charges for sales and services are expected to increase approximately \$336,665, or 14.9 percent, primarily because of increases in internal user fees associated with heavy equipment, vehicles, and information technology equipment.

Other anticipated revenue increases include beer garden revenue, Fox River Marina revenue, concessionaire revenue at the Independence Grove Visitors Center, sales of fixed assets, and the administrative fee charged to the Golf Fund.

Grant and donation revenue, which can fluctuate significantly from year to year, is expected to decline approximately \$1.1 million based on the programs and projects anticipated to be funded in 2027. Easements and licenses are also expected to decline as a result of the termination of an equestrian facility license.

NEW PROGRAM AND EXPENDITURE REQUESTS

The budget development process included a detailed review of new program and expenditure requests submitted by District departments. Departments requested approximately \$7.1 million in new programs and expenditures, net of offsetting revenues or cost reductions.

After review and prioritization, approximately \$1.5 million of these requests were incorporated into the proposed 2027 budget.

The approved additions include grant-funded personnel, the Ecosystem Restoration Corps, operating contractual services, software, equipment, and capital expenditures. The two grant-funded positions included

in the budget are existing positions within the District's position inventory and are not new positions. Funding for the positions for the entire year has been secured through additional grants and donations.

Approximately \$1.24 million of the approved additions are considered one-time expenditures, approximately \$71,553 are ongoing expenditures, and approximately \$157,655 relate to grant- or donation-funded positions.

This process reflects the District's continued emphasis on prioritizing resources and limiting the addition of ongoing expenditures where they are not necessary to advance the District's mission or strategic objectives.

LONG-TERM FINANCIAL OUTLOOK

The District continues to take a long-term approach to financial management. The implementation of the \$155 million referendum will provide resources for significant land acquisition, restoration, and public access improvements over the coming years. These investments will expand the preserve system and provide long-term public and environmental benefits.

The District must also recognize that additional land and facilities will create ongoing operating and maintenance responsibilities. As the preserve system grows, the District will need to identify sustainable ways to provide those services while managing the financial pressures associated with inflation, insurance costs, changing property values, and other external factors.

The District's Equalized Assessed Value (EAV) has increased significantly in recent years, growing approximately 5.9 percent in 2023, 9.3 percent in 2024, and 7.7 percent in 2025. Assessed values currently available for 15 of the 18 townships in 2026 are approximately 6.63 percent higher than the prior year.

For purposes of estimating the 2027 tax rate, the District is conservatively projecting a 5.0 percent increase in EAV. Final Equalized Assessed Values are expected to be available in March or April 2027.

Although recent property value growth has been favorable, the District remains cautious about assuming that these trends will continue indefinitely. Property values declined approximately 25.7 percent between 2008 and 2014, and the resulting decline in tax revenues had a significant impact on the District.

The District's experience during that period demonstrates the importance of maintaining adequate fund balances, using conservative financial projections, controlling expenditures, and planning for changes in the economic environment.

Under the Property Tax Extension Limitation Law (PTELL), changes in property values can affect the District's tax rates and available tax revenues. The District's General Fund and Land Development Fund are also subject to tax-rate limitations under the Downstate Forest Preserve Act. Over the long term, these limitations may create additional challenges as the District balances operating needs with available property tax resources.

The District will continue to use conservative financial assumptions and carefully evaluate expenditures, staffing, programs, and capital investments as it moves forward.

FINANCIAL MANAGEMENT AND FUND BALANCE

Maintaining appropriate fund balances remains an important component of the District's financial management strategy. Unrestricted fund balances provide resources to avoid cash-flow interruptions, address unanticipated non-recurring expenditures or emergencies, manage unexpected increases in service delivery costs, and support the District's strong credit position.

The District's fund balance policy incorporates both a cash-flow reserve and an emergency reserve. The cash-flow reserve allows the District to meet financial obligations during periods of negative cash flow early in the fiscal year, particularly during April and May before the primary property tax distributions are received in June and September.

The emergency reserve provides protection against unusual fluctuations in revenues or expenditures.

Under the proposed 2027 budget, budgeted fund balances remain above established target levels. The District's ten-year financial projections also indicate that the District will continue to meet its fund balance goals.

These reserves, together with conservative financial projections and long-range planning, provide an important financial cushion should revenues decline or the economy experience a recession.

STAFFING CAPACITY

The District's employees remain central to its ability to fulfill its mission and manage an expanding forest preserve system. Since 2009, the District has added nine new preserves and continued to expand its land holdings, while staffing levels have declined by approximately 28.58 full-time equivalents, or 9.4 percent.

The 2027 budget continues the effort to align staffing resources with operational needs and system growth. The authorized staffing level decreases from 283.98 FTEs in 2026 to 276.06 FTEs in 2027, a net reduction of 7.92 FTEs.

The staffing changes include position reclassifications and adjustments to full-time, part-time, seasonal, temporary, and grant-funded positions.

A significant portion of the reduction results were from the discontinuation of the Youth Conservation Corps program, which eliminated approximately 7.31 FTEs. The District is replacing that program with the smaller Ecosystem Restoration Corps, consisting of a part-time crew chief and four temporary crew members totaling approximately 2.10 FTEs.

Other changes include the elimination or adjustment of intern, seasonal, temporary, and grant-funded positions in several departments, including Community Engagement and Partnerships, Facilities, Education, and Natural Resources. Natural Resources is also adding a one-year, grant-funded part-time Plant Pollinator Technician position. Police changes include adjustments to the Deputy Ranger program and elimination of two Ranger Police Intern positions that were grant funded (0.24 FTE). The grant is no longer available.

These staffing decisions reflect the District's effort to align personnel resources with available funding, operational priorities, program requirements, and the continued growth of the preserve system.

The 2027 budget maintains the personnel capacity necessary to protect natural resources, maintain facilities, provide and support safe public access, while recognizing the need to carefully manage ongoing personnel costs.

PROPERTY TAX

The District's property tax levy represents less than 2 percent of the total property tax levy in Lake County, or less than two cents of every dollar of property taxes collected.

The estimated property tax rate for the 2026 levy payable in 2027 is \$0.158711, compared with \$0.156802 for the 2025 tax rate, including the recapture tax rate of \$0.000838.

Of the total 2026 tax rate, approximately \$0.084323 was attributable to the District's six operating funds subject to PTELL. This is a decline of approximately \$0.001500 as compared to the prior year.

The debt service tax rate is expected to be approximately \$0.074388, an increase of approximately \$0.004247, primarily attributable to the referendum bonds issued by the District.

Overall, excluding the recapture tax rate, the tax rate is estimated to increase approximately 1.8 percent, while the total dollar amount of the levy, excluding recapture tax, is projected to increase approximately 6.8 percent.

The District's total tax levy remains below the 2009 level by approximately \$518,601. To illustrate the impact on an individual taxpayer, a home valued at \$300,000 in 2009 would have generated an estimated District tax bill of \$187.06. Adjusting that property value by the average EAV change since 2009 results in an estimated current value of \$370,916 and an estimated District tax bill of \$186.71.

Under the proposed levy, the tax bill on that example property would increase by approximately \$11.26 from the prior year.

OPPORTUNITIES AHEAD

The District is grateful to the voters of Lake County for approving the \$155 million referendum in November 2024. The referendum provides the District with an opportunity to acquire additional land, restore natural habitats, improve public access, and enhance the preserve system for current and future generations.

The District has issued two bonds under this authorization and expects additional bond issues over the next several years. The projects supported by these bonds will expand the District's ability to preserve land, restore ecosystems, improve public access, and provide facilities and infrastructure that serve Lake County residents.

At the same time, these investments require careful long-term financial planning. The District must balance the opportunities associated with a growing preserve system with the ongoing costs of operating, maintaining, and protecting that system.

The 2027 budget addresses these opportunities while recognizing the financial challenges facing the District. Continued attention to operating efficiency, staffing capacity, capital planning, revenue diversification, and long-term financial sustainability will remain essential.

The District will continue to evaluate programs and services to ensure that resources are directed toward the highest priority needs. This includes controlling costs, carefully evaluating new programs and staff positions, identifying opportunities to shift existing resources, investigating additional revenue sources, reducing maintenance-intensive design features where appropriate, land banking newly acquired properties when practical, maintaining conservative financial projections, and evaluating the long-term operating implications of partner-driven initiatives and projects.

The District will also continue to pursue opportunities for continuous improvement and to modify or eliminate programs that do not align with its mission or strategic direction.

The Preservation Foundation of the Lake County Forest Preserves also continues to provide an important opportunity to strengthen the District's long-term financial capacity. In 2020, the Foundation launched a campaign to establish a \$20 million 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 the permanent endowment is currently incorporated into the Capital Improvement Program beginning in 2030. Once the \$20 million goal is achieved, the endowment is expected to provide a stable source of funding for these activities over the long term. As of the preparation of this budget, the Foundation has raised more than \$13 million toward the goal.

LOOKING FORWARD

The 2027 Annual Budget reflects the District's continued commitment to responsible financial management while advancing its mission to protect natural resources, provide high-quality public access and recreational opportunities, and maintain a strong and sustainable organization.

The proposed budget addresses significant increases in health insurance and other insurance costs while maintaining essentially level operating expenditures. It also provides funding for priority programs and projects, maintains fund balances above established targets, supports the District's long-term financial projections, and advances the objectives established in the District's 2030 Plan.

The District's long-range financial planning process continues to demonstrate the importance of looking beyond a single budget year. The decisions made today will affect the District's ability to maintain its financial position, manage an expanding preserve system, and provide services to residents for decades to come.

The District will continue to monitor changes in property values, inflation, insurance costs, State funding, tax limitations, economic conditions, and other external factors that could affect its financial position. At the same time, the District will continue to pursue efficiencies and carefully evaluate expenditures to ensure that limited resources are used effectively.

The 2027 budget provides a framework for meeting these challenges while taking advantage of the opportunities created by the District's long-term capital investments and strategic planning efforts.

EXPRESSING OUR APPRECIATION

The preparation of the 2027 Annual Budget reflects the collaboration and commitment of the Board of Commissioners, Standing Committees, and District staff. We extend our sincere appreciation to everyone who contributed their expertise, time, and dedication to the development of this budget.

Particular recognition is extended to the Finance Department and Executive staff for their diligence and professionalism throughout the budget process. We also specifically acknowledge Deputy Finance Director Michael Bonn and Executive Administrative Assistant Maureen Shelton for their significant contributions to the development of this document.

The 2027 budget represents the collective efforts of the District's elected officials and employees to responsibly manage the resources entrusted to the Lake County Forest Preserve District.

We look forward to continuing this work in the year ahead as the District preserves and restores natural resources, expands safe public access, strengthens community engagement, and maintains the financial foundation necessary to serve the residents of Lake County for generations to come.



Alex Ty Kovach
Executive Director



Stephen Neaman
Director of Finance



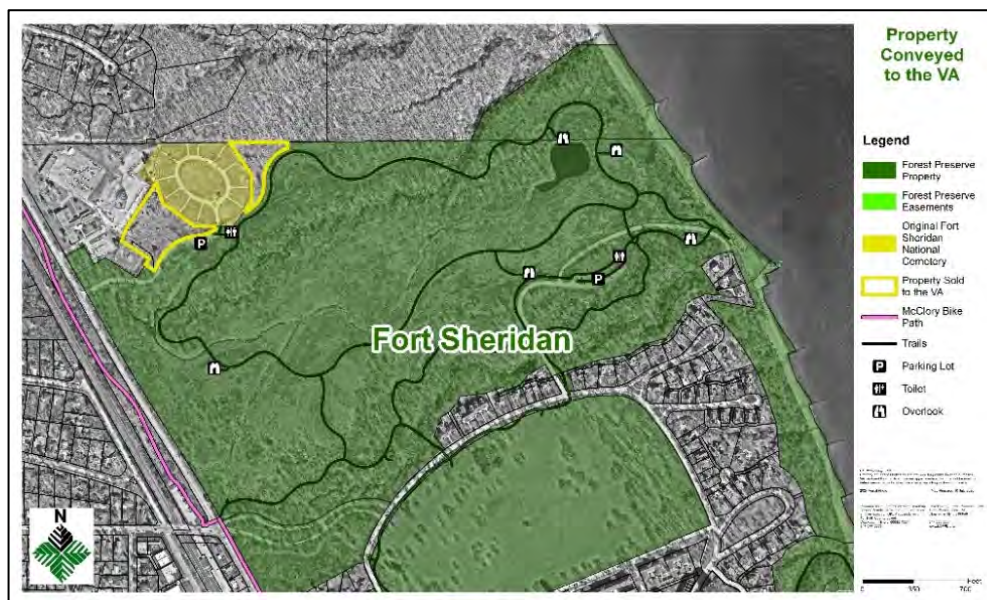
[Return to Table of Contents](#)



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, 2025, through June 30, 2026).

LEADERSHIP

Fort Sheridan Forest Preserve. The District conveyed a total of 4.7 acres from Fort Sheridan Forest Preserve to the US Department of Veterans Affairs, National Cemetery Administration (VA) for the expansion of the Fort Sheridan National Cemetery in September 2025. As required by the Memorandum of Understanding for the Federal Government's transfer of approximately 250 acres to the District beginning in 1998, the District was responsible for the care and maintenance of the existing 7.6-acre Cemetery in perpetuity. In 2015, the VA reached out to the District regarding a potential sale of 20 acres surrounding the Cemetery, but the District had already installed a parking lot and trails within the requested parcel, so it was not a feasible request. In late 2019, the VA reached out again with a smaller request because it had determined the Cemetery expansion could be reduced in size by adding only columbaria, structures designed for the interment of cremated remains, rather than typical grave sites. Through ongoing discussions and negotiations, the District and VA settled on two parcels on each side of the existing Cemetery. The VA paid the District the fair market value for the property, \$610,000, and released the District from its maintenance responsibility for the original Cemetery, saving the District approximately \$30,000 annually in expenditures. The addition of 4.7 acres to the Fort Sheridan National Cemetery is expected to allow the VA to develop at least 50 more years of capacity for the future needs of the Veteran community.



Countryside Golf Club. In 2009, the Illinois Department of Transportation (IDOT) informed the District it would be having an Open House regarding its planned improvements to Route 60/83 adjacent to Countryside Golf Club. In 2017, it contacted the District to make its initial request for fee-simple, permanent easement, and temporary easements for its project. The proposed improvements adjacent to Countryside included the widening and reconstruction of the road to provide two through lanes in each direction separated by a median, turn lanes, pedestrian and bicycle accommodations, and some drainage work and improvements. Following refinement of IDOT's plan, the District's examinations of whether or not the road reconstruction would negatively affect the golf course, and extensive negotiation, in March 2026 the District sold 0.69 acres of property for the road, granted a 0.754 permanent easement for stormwater detention, and 0.179 acres of temporary construction easements, all for \$13,000. IDOT is continuing to pursue additional land acquisition and right-of-way parcels along the project route but does not yet have a scheduled commencement date.



The District received an overall score of 88% as part of its annual Risk Management Review with Park District Risk Management Agency (PDRMA). In comparison, the average score across PDRMA membership was 76% and the average among other Forest Preserve and Conservation District PDRMA members was 71%. The District's score illustrates that our Risk Management program is leading in the industry. As part of this process, the District received a financial incentive of \$8,380.

The District's incident rate for 2025 was calculated at 4.97. This is a reduction from the 2024 rate of 7.12. A key factor contributing to this reduction from 2024 has been the District's focus on additional safety training particularly with our temporary employees.

The golf courses continue to enjoy a busy season, staying open into the middle of November and opening in late March. Despite a wet beginning to the season January 1, 2026 – June 30, 2026, started fast, taking in over \$2.77 million dollars in total revenue.

The District received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for its 2026 Budget. The award represents a significant achievement and reflects the commitment of the District and its staff to meeting the highest principles of governmental budgeting. In order to receive this award, the District had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as a policy document, a financial plan, an operations guide, and a communications device. In addition to receiving the award, the District's budget received a special recognition for its Capital program.

The District received 12 prestigious awards across 10 notable competitions:

- 2026 APEX Awards
 - **Award of Excellence:** One-of-a-Kind Publications—*Birdwatching Guide*
- Illinois Association of Park Districts Best of the Best Awards
 - 2025 Best Friend of Illinois Parks – Large Business – North Shore Gas
 - 2025 Partnership Award – The Lake Plain Coalition
- Illinois Park and Recreation Association (IPRA) Agency Showcase Awards
 - **1st Place:** Brochure Series, Print—*Horizons magazine*
 - **4th Place:** Print Communication Informational—*Preservation Foundation Annual Report*
- National Association of County Park and Recreation Officials (NACPRO) Awards
 - **2024 Park and Recreation Program Award:** 17-Year Periodical Cicadas Education
 - **2025 Professional Fellow Award:** Director of Land Preservation Ken Jones
 - **2025 Outstanding Volunteer Award:** Dale Shields
- National Association for Interpretation (NAI) Interpretive Media Awards
 - **Honorable Mention:** Digital Media—*Periodical Cicadas webpage*
- National Recreation Trail Photo Contest
 - **Trail Sharing:** Des Plaines River Trail, *photo by volunteer R. Scott McNeill*
 - **Snowmobiling:** Des Plaines River Trail, *photo by contractor Justine Neslund*
- PR News Platinum Awards
 - **Honorable Mention:** Podcast—*Words of the Woods podcast, Season 3*
- Public Relations Society of America (PRSA) Chicago Skyline Awards
 - **Award of Excellence:** Public Service—*Words of the Woods podcast, Season 3*
- Public Relations Society of America (PRSA) Anvil Awards
 - **Bronze Anvil Award:** Media Relations, Government—*Periodical Cicadas Marketing Campaign*

Director of Community Engagement & Partnerships Rebekah Snyder joined the Board of Directors of the National Association of Counties (NACo) in July 2025. She was named Vice President of the Board of the National Association of County Park and Recreation Officials (NACPRO) in May 2026 and serves as NACPRO's representative to NACo.



Crews recently installed Feather Friendly film on the windows at the Ryerson Woods Welcome Center. The grid patterns reduce bird-glass collisions, called window strikes, by 95% according to tests done by the American Bird Conservancy. This project was spearheaded by the Environmental Education team after attending a conference at the Cornell Lab of Ornithology and learning more about how we can help birds beyond restoring and preserving their habitats.

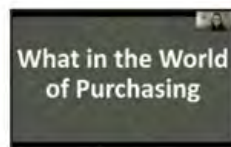
Museum Education staff and volunteers maintain the vegetable and native plant garden at Bonner Heritage Farm. In 2025, they donated more than 300 pounds of fresh produce, including vegetables and blackberries, to the North Chicago Food Pantry and Catholic Charities in Round Lake. The blackberries came from a bush propagated from the original Bonner family plant and gifted by descendant John Bonner.



The Dunn Museum's Covid-19 Documentation Project, developed by our Collections staff, has been featured in the Illinois Digital Archives (IDA), as part of the "2020 in Review" collection. It's a significant recognition of the work done to preserve this important moment in local and state history. The project has created a meaningful snapshot of life during an unprecedented time.



The District's virtual Lunch & Learn programs provide employees with opportunities to learn about current projects, department functions, and accomplishments. These 30-minute sessions were offered covering topics such as the Help Desk System, Hike Lake County, GIS, purchasing, records retention, museum highlights, and benefits. Sessions are recorded and available on the District's intranet for employees to access later, making them a valuable resource for staff development and onboarding. Attendance typically ranges from 40–70 employees per session.



What in the World of Purchasing

Lisa Roberts, Michael Zahalka and Linda Thompson talk about all things Purchasing (with a little Risk, Accounting, and Finance sprinkled in). They cover all the basics needed for buying goods & services for the District. [Let's Learn »](#)

Superintendent of Fleet and Facilities, Brian Wing attended the North American Facility Management conference in Charolette, North Carolina this past winter to investigate best practices in efficiency and building automation.

Superintendent of Construction and Building Trades Pat Bovill served as project manager in the exterior renovation of the historic Adlai E. Stevenson home that was completed in the Spring of 2026. The District has exhibited leadership in preserving this architecturally and historically significant property for the enjoyment of the public. A \$1.1 million grant funded the project that was completed in accordance with stringent State Historic Preservation Office (SHPO) guidelines.



The Chicago Wilderness Alliance's Excellence in Ecological Restoration Program awarded Platinum Tier Accreditation for Grassy Lake Forest Preserve. The Commission was impressed by the support and organizational commitment of the Lake County Forest Preserves and its volunteers to restoring the high-quality natural areas under our jurisdiction to their fullest potential.

In August 2025, the Chicago Wilderness Alliance announced their 2025 Force of Nature Awards. Recent retiree, Ken Klick (Restoration Ecologist) was one of the recipients. Ken's fierce advocacy for native plants and remnant communities, his depth of knowledge, and willingness to share his time, knowledge and resources with others made him a worthy award winner.



Kelly Schultz hosted a walk at Berkeley Prairie to teach volunteers how to identify plants and to initiate workdays at this site - kicking off with seed collecting season. These new efforts are a result of Kelly's superb effort in recruiting and training new volunteer stewards to expand our ongoing efforts across the District. Staff and volunteers have started a site inventory of plants at this site to assist the Stewards.

The Natural Resources Department recently hosted RX 410 – Smoke Management Techniques, an advance prescribed burn training course. Smoke management is one of the critical challenges facing prescribed burning professionals, particularly those in densely populated areas. This course brought these professionals together from across the region, including the Forest Preserve District of Cook County, the McHenry County Conservation District, and the Forest Preserve Districts of Will and DuPage Counties. Thirteen members of the Natural Resources Department were also in attendance.



On August 29, staff from Natural Resources and Community Engagement & Partnerships departments hosted a full-day tour of the Chiwaukee Prairie-Illinois Beach Lake Plain — a 15-mile stretch along Lake Michigan's coastline from Waukegan to Kenosha. Lake Plain Coordinator Belynda Alberte guided participants through four stops across this mosaic of dunes, prairies and wetlands, highlighting its global importance and the need to protect it for future generations.

The National Association of County Park and Recreation Officials (NACPRO) hosted their Annual Awards Banquet in Sarasota, Florida in May. A longtime volunteer, Dale Shields, was named Outstanding Volunteer Contributor for his tremendous contribution of nature photography to District efforts. In addition to the native seed guide, he is now working on a new pollinator guide with Restoration Ecologist Dan Sandacz, and the recent Dunn Museum exhibition, *For the Love of Pollinators*, was filled with Dale's images. The images he creates take thousands of hours in the field and in the lab, and he does all of this out of love for the Forest Preserves.



Volunteer Dale Shields, Forest Preserves President Jessica Vealitzek, Land Preservation Director Ken Jones

A NACPRO award was also presented to Ken Jones, Director of Land Preservation, he received this year's Professional Fellow Award. The District nominated Ken in recognition of his extraordinary work in leading the Land Preservation Department, especially over the

past 20 months. Since the referendum, we have acquired or placed under contract 864 acres, including establishing two new forest preserves. To close difficult transactions, Ken shows extraordinary persistence. At one point last year, at least 57 separate transactions were in play.

Recently our agency hosted the Northwestern University's Center for Public Safety's SPP class (Supervision of Police Personnel). This is a two-week, 80hr course that covers a host of first line management and leadership topics. (see below). This class was attended by officers from 31 different police agencies and totaled 49 students in all. Sergeants Brad Ehrhardt and Keith Swift attended this course, and as the host site, both were able to attend tuition free.

Supervision of Police Personnel course description: Designed for officers with little or no formal supervisory training, SPP covers such critical topics as leadership and motivational principles, communication techniques, community skills, performance appraisals, employee discipline, and more. The expert instructors and proven curriculum focuses on understanding human behavior to successfully manage day-to-day work relationships with subordinates, superiors, and the public, as well as teaching new supervisors how to manage common challenges. Course Curriculum includes:

- Accountability
- Communication
- Critical Incidents
- Decision Making
- DiSC® Personal Profile System
- Discipline & Managing Problem Employees
- Ethics & Professionalism
- Key Elements of Dynamic Leadership
- Motivational Principles
- Officer Wellness
- Performance Management
- Planning
- Procedural Justice
- Managing Diversity



The District hosted a 4-½ day Executive Leadership Institute at the Operations & Public Safety Facility sponsored by the FBI Law Enforcement Executive Development Association (LEEDA). Both Commanders Jamie Medina and Scott Banaszynski attended the class along with police chiefs and senior police executives from Antioch, Evanston, Highland Park, Lindenhurst, Villa Park; Randall, Wisconsin; and Illinois State Police.



This innovative seminar is designed for executive-level law enforcement leaders and focuses on the emerging challenges facing the public safety profession. The course is highly interactive and follows FBI-

LEEDA's "Cops Teaching Cops" model of professional development. The seminar uses a wide range of source material and calls upon participants' own professional experiences to facilitate individual development and learning.

ORGANIZATIONAL SUSTAINABILITY

As of June 30, 2026, 1,356 donors have contributed \$13,600,888.79 to the *Every Acre Strong Campaign*. The campaign is a bold initiative to create a \$20 million endowment that will provide a permanent source of funding for the long-term care and management of the District's high-quality natural areas. The largest contributions and gifts over the past year were:

- \$610,000 from the Veteran's Services Administration
- \$510,900 from a wetland mitigation bank.
- A bequest of \$284,390 from the estate of Kathleen Sweeney.
- Two anonymous donations of \$250,000 each, one to establish an endowment for Ryerson Conservation Area, the other to the Fort Sheridan Endowment.

The Preservation Foundation's remittance envelope in the centerfold of *Horizons* magazine received its highest total dollars raised (\$44,512) in the envelope's history. The envelope was added to the magazine as a giving option in 2016 and has generated \$199,395 in contributions.

The Communications & Design Division created several successful social media campaigns to support charitable giving and earned revenue:

- In December 2025, a commemorative gifts campaign generated more than 5,000 webpage visits, 446,400 ad impressions and raised \$22,500 in dedications.
- Also in December, a campaign to promote the purchase of golf gift cards saw impressive results:
 - Sold 229 gift cards, generating \$27,175 in revenue.
 - Reached more than 124,000 people and generated over 1,400 website clicks.
- In February 2026, a Valentine's Day campaign promoted commemorative gifts, with proceeds benefiting the *Every Acre Strong* campaign. With a \$500 advertising expenditure, the campaign achieved 211,000 impressions, 2,100 website clicks, 8 gifts, and a 300% return on investment.

Alex Ross: Heroes & Villains closed in February 2026 at the Dunn Museum, generating over \$121,000 in combined admission and store sales. Proceeds supported the Preservation Foundation's *Every Acre Strong* campaign. The Communications & Design team's multi-channel marketing efforts reached more than 285 million people nationwide and drove more than 60,000 website visits.

Nick Spittlemeister, the District's GIS Manager, working closely with Alberto Marquez, Network Administrator in the IT division, introduced two new help desk systems to replace the eHelp system, and then hosted a "Lunch and Learn" to introduce them to District staff. The eHelp system had been in use since 2012, was not mobile device friendly, did not work outside the District's network, and the costs to license the software were substantially increasing. Work Requests, a part of the ESRI suite used by the District, is the new system for Operations, Facilities, Land Preservation, Natural Resources, Operations-Grounds Maintenance and Planning, which is GIS-based. Those departments needed a system with location awareness, and staff were already using Field Maps and other GIS applications for a variety of work. There was a very short timeline to migrate hundreds of tickets and 95 staff members to the GIS work system. Fresh Service for IT requests are cloud-based, using Microsoft 365 to authenticate users. Both new work request systems are available via mobile devices as well as from Desktops.

Nick Spittlemeister, working closely with the IT staff, upgraded our enterprise GIS software twice in the past year, first to ArcGIS Enterprise version 11.5 in September, and then to version 12 in February. The 11.5 upgrade went very smoothly but the 12.0 upgrade was a difficult and challenging process due to issues with the software release. Nonetheless, Nick was able to install the upgrade and have it functioning in less than a week. At every stage of the upgrade process, he kept GIS users updated with the progress and expectations, and most staff never noticed any interruptions to their use of the system.

The District received a \$2,000 grant from PDRMA for a Festool Dustless Sander System. This system collects dust from a variety of sanders and grinders, creating a safer environment by providing cleaner air in which staff can work. This equipment purchase reinforces the District's commitment to worker safety.

The Environmental Education team celebrated Earth Day by starting a composting program at Ryerson Woods. With this new addition we will be able to reduce waste sent to landfills, and lower greenhouse gases to help mitigate climate change, all while modeling sustainable solutions to educate the public.

Superintendent of Construction and Building Trades, Pat Bovill managed the renovation of the Half Day Maintenance Shop originally constructed in 1993. The project served to modernize the facility and bring it into ADA compliance. The project was completed on time and under budget.

The Fleet and Facilities Division, through the leadership of Superintendent Brian Wing continues to make significant strides toward sustainability and efficiency. Eight hybrid and electric vehicles were added to the fleet in the past year. Energy efficient improvements were implemented through a new building automation system (BAS) at the Operations and Public Safety building, mechanicals at Rollins Savanna seed storage, efficient unit heater at the Half Day maintenance building and Countryside maintenance, a redesign of the geothermal system at Ryerson welcome center, as well as solar packages for three comfort stations at Lakewood Forest Preserve.

In the final quarter of 2025, the Lake County Forest Preserve District entered into a contractual agreement with Farnsworth Group, Inc., to conduct structural and electrical feasibility analyses. The primary objective of this assessment is to determine the viability of installing solar energy systems on six maintenance buildings throughout the District's properties. Farnsworth Group, Inc. initiated the technical research phase in the spring of 2026. The District anticipates the delivery of the final review and evaluative documentation by the conclusion of August 2026.

The 2026 Concerts in the Plaza program marks the third and final year that parking fees constitute a donation to the Preservation Foundation. There were nine concerts held between July 1, 2025, and June 30, 2026. Over this period, the 2025-2026 concerts generated \$79,750.00 in donations.



[Return to Table of Contents](#)

The Fox River Marina continues what has been a five-year upward trend in usership under the leadership of Visitor Services Manager, Ryan Isom. As of the end of Q2, 2026 the marina is at 89.3% capacity and has generated \$238,822.00 in slip fees. This represents a 10% increase over the same period in 2025. In/Out service has also increased 10% in the past year while winter storage operated at capacity for the third consecutive year.



Staff made the clearing of buckthorn and other invasive species a priority, especially at ThunderHawk Golf Club. Due to the extensive work from staff, the golf course already is showing signs of healthier turf. The increase in sunlight and airflow has allowed areas that were traditionally disease-prone and overly wet to show signs of new turf growth. Early results have been positive, and we look forward to making further progress with the control of invasive species in our non-playable areas.

Holiday gift card sales hit a new record revenue of \$28,780.00. This is a 7% growth over the previous record setting season.

Sixty-nine volunteers contributed more than 2,300 hours at the Native Seed Nursery in 2025. That amount of labor is valued at nearly \$79,000. These efforts, along with Nursery Program Manager, Kelly Burdick, contributed to the Nursery growing 94 different species of plants and collecting seed of 316 different species for seed amplification and active restoration projects, eight species are on the Illinois threatened and endangered list. The value of this seed is over \$200,000; however, some species are so rare or difficult to grow that their seed is considered priceless.

This past year, the Natural Resources Department implemented a 5-year bid for native seed procurement. Faced with growing needs and increasing instability of available seed in the market, a multi-year bid was completed to provide some longer-term supply stability. Nursery Program Manager, Kelly Burdick, led this effort and compiled seed needs for the next 5 years and created the bid. This effort not only secured pricing and availability for the near future but also identified unavailable species that will need to be collected and/or grown at the nursery to meet the need.

The District is a partner/subrecipient to a North American Wetland Conservation Act grant to Ducks Unlimited for Great Lakes Mallard populations, provided by the Migratory Bird Conservation Commission. This grant opportunity provides funding to support a portion of the larger Capital Improvement Plan (CIP) project at Ray Lake Forest Preserve. The proposed project will involve the restoration of wetlands and the surrounding upland habitats. Ducks Unlimited was very excited to collaborate with the District on this project due to the advance planning that has already occurred, especially the mapping of existing drain tiles. The grant award will be approximately \$228,000.00.

The Lake County Stormwater Management Commission's (SMC) review committee selected the Lake County Forest Preserve District's Grainger Woods North project to receive funding from their Wetlands Restoration Fund, which funds wetland mitigation projects. The District will restore and recover more than 20 acres of Northern Flatwoods habitat — a rare and imperiled natural community type — including the site's current equestrian facilities. This single project would increase the total Northern Flatwoods acreage across the entire Chicago region by nearly 4% and in Lake County alone by approximately 7%. Opportunities for one project to make such a measurable regional impact for a critically rare habitat type are exceptionally uncommon.

Representative Brad Schneider (IL-10) secured nearly \$12.5 million in federal funding for fifteen community projects, including \$1,000,000 to restore 250 acres of native habitat at Gander Mountain Forest Preserve. District staff are working with the Natural Resources Conservation Service (NRCS) to finalize the agreement for this funding. Restoration at Gander Mountain is expected to begin late fall 2026, with clearing to open the canopy in places and forestry mowing to remove invasive species.

CONSERVATION

Lands Preserved

Lake Carina Forest Preserve. The District conveyed a 0.2-acre parcel at Lake Carina to the Village of Gurnee in exchange for two parcels totaling more than 13 acres. The Village's Public Works Department, at the southeast corner of the Skokie Highway and Kilbourne Road intersection, had been inadvertently using a 0.2-acre parcel owned by the District, and had no need for the 1.4-acre parcel along Kilbourne that it had acquired as part of a flood buyout program. Since that parcel was adjacent to existing District property and could be restored and maintained by the District in conjunction with its other property, it made sense for the Village to convey that parcel to the District. In addition, the Village owned a parcel located east of the ComEd right-of-way, north of Route 120 and south of the I-94 Tollway, to which it had no access. That parcel had been donated to the Village in 1975 by a residential developer with a deed restriction requiring its use as a municipal park or for other public purposes, but since the property is essentially inaccessible, entirely located within the floodway, and surrounded by Forest Preserve property and the ComEd ROW, the Village agreed to transfer it to the District. By obtaining that 11.9-acre parcel, the Forest Preserves will be able to restore and maintain it in conjunction with our adjacent holdings. All told, the exchange resulted in the District gaining 13.1 acres at no cost to taxpayers.



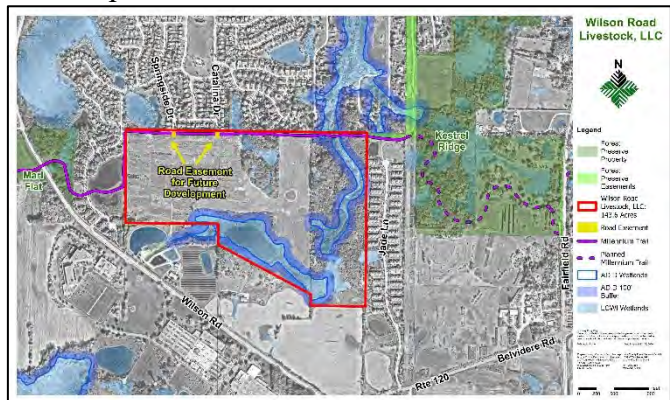
Half Day Forest Preserve. The District acquired the 9.1-acre Tunca Management parcel in November 2025 with proceeds from the 2024 General Obligation Limited Bonds, for \$37,300. The District had previously held two open space easements over 7.5 acres of the parcel but wanted to obtain the underlying ownership of the parcel, since the Des Plaines River Trail was located within the easements. In addition, because the property is both vacant and entirely located within the flood plain and floodway, the District wanted to take ownership of the parcel to ensure the property remains available for flood storage.



Dutch Gap Forest Preserve. The 2.5-acre Raymond parcel, containing an approximately 280-year-old bur oak tree (*Quercus macrocarpa*), was donated to the District in August 2025. The property was part of a larger parcel located on State Line Road approximately 600 feet west of Crawford Road in unincorporated Newport Township. The tree is 48 inches in diameter at breast height, with a mature healthy crown measuring approximately 77 feet wide. The opportunity to preserve the tree and its surrounding property met many of the District's adopted land acquisition goals, including protecting wildlife habitat, preserving wetlands and forests, providing scenic vistas, adding to existing preserves, and protecting existing District holdings. The parcel is a visual, topographic and ecologic extension of adjoining District property. Forest Preserves President Jessica Vealitzek said that the donation was “more than a land donation – it’s a gift rooted in love, memory, and a deep appreciation for nature.”



Kestrel Ridge Forest Preserve. In October 2025, the Forest Preserve District purchased nearly 143 acres of property as an addition to Kestrel Ridge, more than doubling the size of the Preserve, from 134.9 acres to 277.9 acres. The property was acquired from Wilson Road Livestock, LLC, for \$3,590,000.00, and was funded from the proceeds of the General Obligation Limited Bonds issued in April 2024. The Wilson Road Livestock property is north of Route 120 and east of Wilson Road in unincorporated Grant Township. A section of the District’s Millennium Trail was located on a 50-foot-wide trail easement along

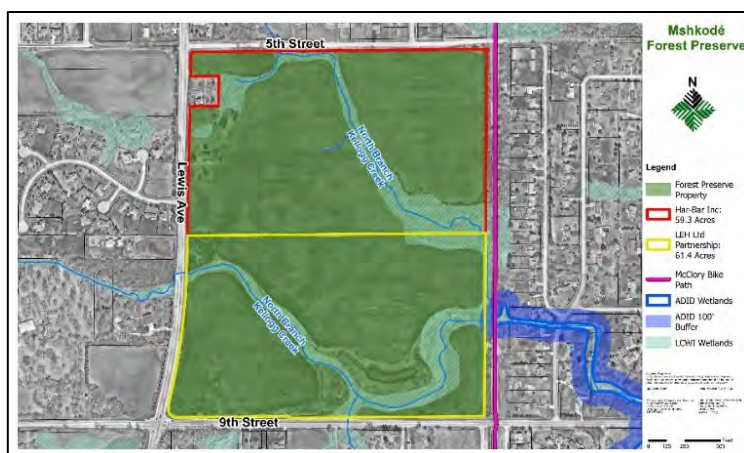


the north side of the property; that easement permitted the property owner to dedicate and build roadways across the trail corridor at any time, so by purchasing the land, future roads will not bisect the trail. In addition, the acquisition of the property will allow the District to re-route portions of the trail in the future, resolving several maintenance issues and challenges, such as steep slopes away from the trail, extensive erosion, and a boardwalk that could be eliminated. With the dense neighborhood to the north, and the potential to

restore hydrology, flood reduction is certainly a potential benefit, along with greater/closer access to restored natural areas. There are multiple natural resources benefits to the acquisition as well. It includes a great deal of remnant high-quality aquatic resources and the daylighted start of the Fort Hill creek, and portions of the property are very similar to the rest of the preserve in topography and old growth tree distribution.

Mshkodé Forest Preserve. The District acquired the second new Preserve in as many years with the purchase of the Mshkodé Forest Preserve in November 2025. Though owned by two corporate entities, the LEH Limited Partnership and Har-Bar, Inc., both companies were owned by the same family, and the land was acquired via one transaction. The

property was purchased for \$4,554,680 with funds from the 2024 General Obligation Limited Bonds. Preserve benefits include the reservation of permanent open space in a relatively underserved portion of the County, as well as its location adjacent to the Robert McClory Trail, creating better trail experience than if the property had been developed with a subdivision with three lots per acre. The two segments of the North Branch of Kellogg Creek come together at the eastern property line to create Advanced Identification (ADID) Wetlands, which are made up of high functional value wetlands or high-quality habitat. District staff from multiple departments, with suggestions and input from the Prairie Band Potawatomi Nation, developed a list of eight potential preserve names for the Property. The Planning Committee selected Mshkodé, the Potawatomi word for “prairie,” which was confirmed by the full Board of Commissioners. “North Prairie” was the first documented place name for the area.



Ray Lake Forest Preserve. In January 2026, the District acquired the 37.8-acre Sidhu parcel, as an addition to Ray Lake Forest Preserve, with funds from the 2024 General Obligation Limited Bonds. The District owned two sides of the property, and its acquisition squared off the District's southern boundary and added 5.85 acres of Lake County wetlands. 10.1 acres of floodplain. 21.8 acres of farmland. In addition, owning the parcel provides increased protection to Manitou Creek, and provides the District with



access to portions of the Preserve north and west of the new property that are bounded by wetlands (and a guardrail) that currently make access difficult from Fremont Center Road. Beyond the access benefits, the parcel offers multiple opportunities to restore and protect its natural resources. The property was a critical acquisition, since it lies entirely within the Lake-McHenry Wetland Complex, which is one of the District's Strategic Conservation Areas. There are mature oak woodlands in need of restoration along the north line, and the parcel has the

potential for high-quality vegetation with restoration and management. In addition, the large central wetlands have restoration potential as well, especially in concert with the other wetland restoration plans on the rest of the Preserve.

Ray Lake Forest Preserve. The District made another substantial addition to Ray Lake Forest Preserve and the Lake-McHenry Wetland Complex at the end of March 2026 with the acquisition of two parcels totaling 133.2 acres. The first of them, the 52.3-acre Giambrone property, exhausted the remaining 2024 General Obligation Limited Bonds and was the first property to dip into the November 2024 Referendum Bonds, and was acquired for \$4,321,000. It is adjacent to existing District property to the north and

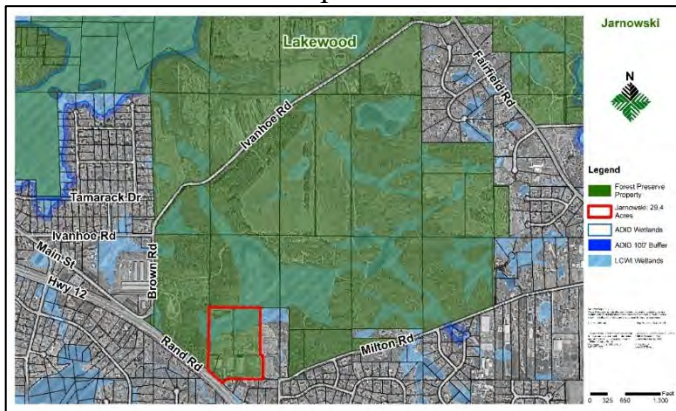


east, with frontage on Erhart Road and Gilmer Road. The other parcel, 80.9 acres of vacant property extended south from existing District property with frontage on both Fairfield and Gilmer Roads, was purchased from Honey G. Farms for \$1,800,000. Together the two properties span rolling hills and provide a wide variety of habitats, flora and fauna. There are remnant oak trees, a degraded – but interesting – floating mat, sedges, and the wetland vegetation has a good herbaceous layer. During one early visit to the property, District staff saw white ibis (more commonly found in the southeastern US), neotropical cormorant (found primarily in the tropics and subtropics), and a gray tree frog, which was unusual because they are nocturnal and generally found in tall forest canopies. In addition, a wide variety of more common wildlife has been seen on the property, including deer, sand hill cranes, Canadian geese and trumpeter swans. In addition to its natural features, drainage from these two parcels crosses District land in drain tiles to Manitou Creek on the east side of the Preserve. By acquiring the property, the District will not need to install two 30-inch storm sewer pipes, which could save Lake County taxpayers nearly one million dollars in installation costs, not to mention the perpetual maintenance of the drainage system. The property will also play a role in the Ray Lake Wetland Mitigation Bank for which planning is already underway.

Grant Woods Forest Preserve. The District was contacted in spring 2025 by Lake County regarding two potentially available parcels along Route 59, south of Monaville Road, at Grant Woods Forest Preserve. Since the parcels are surrounded by Grant Woods, they seemed like a natural fit for District acquisition. The first parcel, the 0.85-acre A. Woodville parcel, was acquired for \$37,000 in April 2026, and the other, the 0.85-acre D. Woodville parcel, was placed under contract in May 2026, with closing expected in the near future.



Lakewood Forest Preserve. The District acquired the 29.4-acre Jarnowski property in May 2026 for \$2,100,000. Located on Route 12 (Rand Road) in unincorporated Fremont and Ela townships, the former Wedgewood Stables was surrounded on two sides by Lakewood Forest Preserve and includes wetlands and a small area of flood plain that extends northeast onto the Preserve. The seller of the property operated



the stables and decided to close the business; one of the terms of the Purchase and Sale Agreement negotiated with the District included the right to remove improvements and fixtures from the property. The acquisition of the parcel creates additional opportunities and considerations for public access, potentially including a multi-use trail connection to the main recreational core of Lakewood north of Ivanhoe Road, and future restoration of the property will benefit the larger Preserve.

Kestrel Ridge Forest Preserve. In June 2026, the District acquired the 25.1-acre Goshgarian property for \$923,000. Though not a large parcel, conserving it will create less fragmentation and add value to large-scale restoration efforts of the rest of the Preserve, while helping mitigate flooding, air quality and erosion along the more than 400 feet of Manitou Creek. The property contains some mature white & red oak and shagbark hickory, with some evidence of oak regeneration. The woodland areas may contain a seed bank of native species, such as spring ephemerals, and the former hay field has potential for reforestation to create a savannah matrix with native forbs and grasses. There is a pocket wetland that has diverse native vegetation and hardly any cattails. The other wetlands also have floristic quality, with species such as lake sedge (*Carex lacustris*), boneset (*Eupatorium perfoliatum*), joe-pye weed (*Eutrochium maculatum*), prairie cordgrass (*Spartina pectinata*), and swamp aster (*Symphyotrichum puniceus*). The property will provide District staff with northern access to the Preserve from Nippersink Road, though no public access is anticipated.



Ecological monitoring across the District is critical to ensure conservation and management objectives are being met. For example, Natural Resources technicians, ecologists and ecological technicians are often joined by staff in the Planning Department to assess conditions at sites prior to trail improvements and prior to the design of other amenities to ensure the lightest touch on the landscape. For example, Natural Resources and Planning staff surveyed the early spring flora at the Stevenson parcel of Wright Woods in May of 2026, in support of the Master Planning Process. Areas where proposed trails might be installed showed evidence of extensive flooding from the spring rains, and a diverse flora was observed. Prairie alum (*Heuchera richardsonii*), Canada mayflower (*Maianthemum canadense*), interrupted fern (*Osmunda claytoniana*) and wild ginger (*Asarum canadense*) were all observed and are evidence of the high quality of this site — suggesting a relict community retaining floristic signatures of cooler, post-glacial conditions that once connected this landscape to the broader boreal zone. A total of 122 native species were observed in a very small area of Wright Woods. In the aggregate, this represents a native Mean C value of 5.03, reflecting a notably conservative native flora. The native FQI (Floristic Quality Index) of 55.59 is a strong score for northern Illinois, indicating this site supports an intact native plant community with good representation of conservative species — a meaningful signal of ecological quality and a solid case for prioritized stewardship or protection.



Monitoring is also necessary to detect the presence of important pollinator insects to inform management practices ensure their continued presence in Lake County. Restoration Ecologist, Dan Sandacz, along with Ecological Technicians Megan Hanson and Elyse Mathews, and volunteer Dale Shields, have discovered two rare and State-endangered bees. Andrews' cellophane bee (*Colletes andrewsi*) is a specialist bee on Prairie Alumroot (*Heuchera richardsonii*) a rare prairie remnant plant.

The yellow loosestrife bee (*Macropis nuda*) had not been seen in Lake County since the 1930s. This species collects oils exclusively from native loosestrife flowers for their nests. The female is identified by the white bands of hairs on their legs.



Natural Resources staff members Matt Ueltzen, Dan Sandacz and Kelly Schultz conducted nocturnal pollinator monitoring at Middlefork Savanna. This is the first time that nighttime pollinator monitoring has been conducted in Lake County and offered staff the opportunity to have a free demonstration of night vision equipment to aid in this effort. The Preservation Foundation has provided funding for equipment and supplies, establishing this new monitoring activity as part of the standard protocol's underling our adaptive management portfolio.



Staff continue to monitor Blanding's Turtles. Kathryn McCabe and Gary Glowacki are working with The Peggy Notebaert Nature Museum of the Chicago Academy of Sciences and The Wildlife Epidemiology Lab of the University of Illinois Urbana-Champaign to monitor Blanding's turtle health and movement. District staff, summer technicians, and vet students come together to trap and track turtles and monitor turtle nests to continue persistence of Illinois largest population. In just the first week, they had two initial captures of turtles that were head started by LCFPD over nine years ago. They are thriving in the wild. Technician Grace Allen holds a wildborn adult female Blanding's that was captured for the first time.

During the 2025-2026 Tree Canopy Monitoring season staff from Natural Resources and Education monitored at Grant Woods, Van Patten Woods, Old School, Cahokia Flatwoods, Rollins Savanna, and Fourth Lake. To date, the Tree Canopy Monitoring Program has sampled a total of 8,770 trees across 16 forest preserves.

The Natural Resources Department, along with volunteers and help from members of Operations (Grounds), Education, and Land Preservation Departments, conducted 48 controlled burns in the previous burn season. The total acreage was a slight uptick from last year, but more importantly this year's efforts focused on treating the highest priority sites – those with upcoming/on-going restoration projects, or sites that contain rare species that depend on fire for their ecology. Two of the burns occurred on areas that had never been previously burned.



Over the past year, District crews have treated invasives on over 3,000 acres of Preserves targeting multiple species throughout the growing season. Additionally, they have installed over 10,000 live plugs at multiple Preserves. In fall of 2025 District staff installed 2,150 trees and shrubs at seven preserves throughout the District and in 2026, District crews will install 447 native trees and shrubs at portions of Grant Woods, Lakewood and Pine Dunes Forest Preserves. This supports larger, regional efforts such as the Oak Ecosystem Recovery Plan (Chicago Regional Trees Initiative) and goals within the Illinois Forest Action Plan. During the winter of 25/26 District crews cleared approximately 400 acres of Buckthorn and other woody invasives at Lakewood, Lyons Woods, Grant Woods, Marl Flat and Grassy Lake Forest Preserves.

In addition to staff-led winter clearing, the Natural Resources Department took advantage of the deep cold temperatures the region experienced in the winter of 2026 and worked with contractors to clear woody invasives as part of several referendum projects. Clearing was completed at Greenbelt (92.2 acres) and MacArthur Woods (55.2 acres), while clearing at Wright Woods (42.1 acres) was nearly completed when the weather turned. The results at Wright Woods Forest Preserve are highly visible as patrons enter the preserve. The common goal of these projects is to remove invasive woody species (primarily buckthorn) and to selectively thin the canopy to increase sunlight that filters through to the understory, invigorating our native wildflowers, grasses, and sedges.

Contractors also cleared buckthorn for our Small Tree and Invasive Stems (SITS) program across the District including Ryerson, MacArthur Woods and Ela Prairie at Cuba Marsh. This program target buckthorn and other woody invasives in high quality habitat that cannot be treated by mechanical means such as forestry mowers.



Plant rescues were an important part of the early spring 2026 activities for Natural Resources. Ecologists, volunteers and technicians spent a day at Fort Sheridan to remove plants from the cemetery expansion project area and replant them across the trail in appropriate habitat. The find of the day was a large patch of pale vetchling (*Lathyrus ochroleucus*). This species has exceptional conservation significance in northern Illinois as a state-threatened species with a Coefficient of Conservatism of 10 in the Chicago region, making its presence in a woodland community a powerful indicator of high-quality, ecologically intact habitat — particularly in the open woods, rocky ravines, and Lake Michigan bluff systems where it persists at the southern edge of its range.



Natural Resource technicians transplanted woodland phlox from a location along the Des Plaines River to the woods behind the Operations facility, following our plant-rescue protocol. They have been transplanting phlox for the past several years from a location where the population is negatively impacted and have subsequently established a flourishing population in a more protected location. These plants will be used for future propagation efforts, to further secure this species in Lake County.

Volunteers and Natural Resource technicians spent two mornings rescuing plants from a private parcel owned by Betsy Hough – the President of the Preservation Foundation. Future work on this site necessitates the removal of many large-flowered trillium, jack-in-the-pulpit, Canada mayflower, and Large-flowered bellwort (*Uvularia grandiflora*). These plants will find homes at many sites across the District including Old School and Grant Woods.



In an effort to prevent the migration of carp upstream into Slough Lake, members of Natural Resources crews, Forestry, and Grounds Maintenance installed



fencing inside the Duck Farm Off-Leash Dog Area as well as outside the fence in Duck Farm Preserve. They also installed a fence around the outlet of Slough Lake to keep beaver from blocking the culvert, which would raise water levels and provide carp with an opportunity to move into the lake. The water level and carp population has been a maintenance issue for years. Hopefully the work done by this joint crew will require maintenance only a few days a year instead of a few days a week. The project was organized by Nick Huber (Restoration Ecologist II), who was joined by Jim Grego (Wildlife Ecologist I), Brian Hoeg and Jake Chism (Forestry Technicians), and Chris Geraty, Cody Tekampe, who are both Grounds Maintenance staff.

Nearly 200 Lake County residents have successfully applied for a buckthorn-free garden flag. A new interactive map on the [LCFPD.org/buckthorn](https://lcpfd.org/buckthorn) webpage showcases the general locations of garden flags countywide, alongside photos and comments from applicants. The Communications & Design team collaborated with the Land Preservation department on this project.

The Native Plant Sale, held May 16–17, 2026 at Independence Grove, was the highest-earning in District history with 14,077 plants sold. Education planned, organized and operated the event with the help of the Independence Grove Operations team. With a profit of \$46,163, Communications & Design helped generate a 494% return on \$7,769 in advertising investment.

COMMUNICATION, EDUCATION AND OUTREACH

Since the District’s drone program began in August 2023, GIS Analyst Anna Larsen has undertaken 85 flights and logged more than 90 hours of flight time at 31 different Preserves and sites. She regularly flies security overwatch for the District’s Concerts in the Plaza at Independence Grove, and the imagery she has captured has been used in Horizons magazine, Dunn Museum exhibits, standing Committee meetings, and by multiple District departments for site planning, drainage assessments, roof inspections, wildlife monitoring, police functions, and site improvement documentation.

The 2025 Preservation Foundation Annual Report, published in June 2026, focuses on an *Acorns to Oaks* theme. The Foundation’s Annual Fund grows each year through hundreds of mostly modest donations from individuals, companies and foundations. Yet their collective impact is significant, allowing the Forest Preserves’ projects and programs to take root and blossom. Read online at [LCFPD.org/donate](https://lcpfd.org/donate).

The District’s *Horizons* magazine is written, designed and produced by Communications & Design staff. The following articles were featured between July 1, 2025 and June 30, 2026. The *Daily Herald* featured many of these *Horizons* stories on the front page of their “Neighbor” section throughout 2025 and 2026:

- **Fall 2025:** Features the hidden world of Lake County’s nocturnal wildlife and how science and stewardship protect their habitats. Also spotlighted is Heron Creek Forest Preserve in Lake Zurich.
- **Winter 2025:** Explores our collaboration with Native American communities to share authentic stories from Lake County’s past. The secondary feature highlights owl species that call our region home.
- **Spring 2026:** Includes a six-page feature on birdwatching in Lake County, inspired by the new *Birdwatching Guide*. Also highlighted are Dunn Museum exhibitions and Summer Adventures programs.
- **Summer 2026:** Explores the wonders of The Lake Plain Coastal Preserves, a 15-mile landscape along Lake Michigan between Waukegan and Kenosha. Also highlighted are America’s 250th events, Dunn Museum exhibitions, as well as the Independence Grove Marina.

The District published its first-ever *Birdwatching Guide* and *Birdwatching Checklist*—available in both English and Spanish. Written and designed by the Communications & Design division, the 40-page guide highlights hundreds of bird species seen in Lake County, with original illustrations by a local artist. The resources are available in print or online at [LCFPD.org/birds](https://lcpfd.org/birds).

Our inaugural Be An Ethel Day was a success. Held on September 6, 2025—what would have been Ethel Untermyer’s 100th birthday—we celebrated her legacy with a new annual day of action for the Forest Preserves. Through volunteering, hiking, learning, and giving, hundreds of people honored Ethel’s legacy by actively supporting the preserves she helped protect.



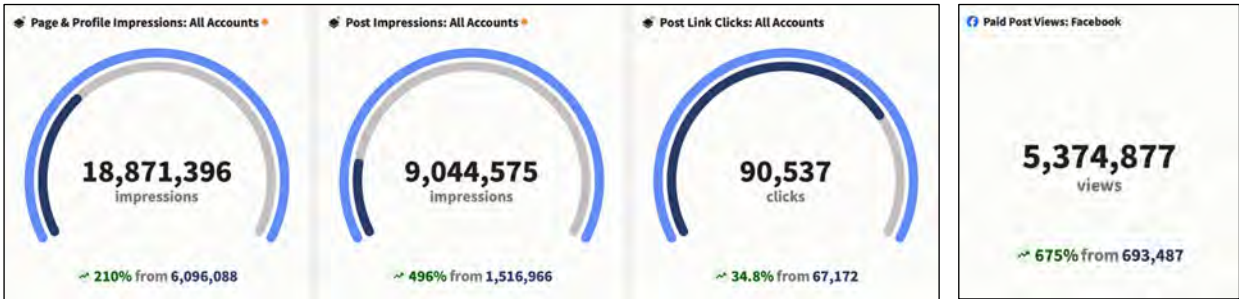
Communications & Design staff created a social media video to promote the new amenities at Duck Farm Off-Leash Dog Area, highlighting the separate enclosure for small dogs, shade shelters and drinking fountains. Within a week, the video received nearly 50,000 views, 542 interactions and over 230 clicks to our website. Watch: LCFPD.org/dog-video

In 2025, Facilities staff and the Communications & Design team partnered with Harbor Brewing Company to launch two limited-edition beers—*Heroes* and *Villains*—sold exclusively at the Beer Garden at Independence Grove. The theme tied into the Dunn Museum’s special exhibition of the same name. More than 1,000 cans were sold, generating a net profit of \$3,504 to benefit the Every Acre Strong endowment campaign. Through media outreach, paid social media ads, webpage highlights, e-newsletters and short-form videos, the campaign reached 1.13 million views and drove nearly 2,000 website clicks.

Through the support of the Preservation Foundation in 2025, Environmental Education staff have partnered with volunteer photographer Scott McNeill to lead a five-program series called Photography in the Forest Preserves. This program pairs lessons in both photography and local plant and wildlife at the Ryerson Conservation Area for fifteen participants.

A social media report comparing 2024 to 2025 highlights significant growth across all platforms:

- Page and profile impressions rose by 210%, increasing from 6 million to 18.8 million.
- Post impressions surged nearly 500%, climbing from 1.5 million to 9 million.
- Website clicks grew by 34%, rising from 67,000 to more than 90,000.
- Paid advertising post views increased by 675%, jumping from 693,000 to 5.3 million.



The District celebrated Volunteer Appreciation Month in April through a series of social media posts, e-newsletter highlights and a media release. Our story recognizing the Forest Preserves' volunteers was also featured in the *Daily Herald*.

In June 2026, *56 Quills: American Pils*, one of the new limited-edition beers on tap at the Beer Garden at Independence Grove, was featured on NBC News, reaching an audience of more than 15,100 people. Brewed in collaboration with Harbor Brewing Company to commemorate America's 250th anniversary, the beer takes its name from the 56 signers of the Declaration of Independence, who penned their signatures with quills to declare a new nation in 1776. Inspired by early American brewing traditions, this American-style pilsner offers a crisp, refreshing profile with a subtle hint of apple.



The 2026 Maple Syrup program at Ryerson Woods was a huge success, hosting more field trip groups than in recent years. Education and Operations staff were able to cook 6.5 gallons of syrup while reaching 1,871 people through weekend public programs, school field trips, and scouts, home school, and senior groups. WGN aired a TV segment in which Environmental Educator Jen Berlinghof explained the program and science behind sap collection for maple syrup production, reaching 57,200 people with an estimated value of \$71,912.

2025 marked the 39th year of the Halloween Hikes event which saw 591 families across two nights. Staff and volunteers presented five nature-themed skits as families hiked the woods at night along the illuminated trails. After the hike, guests were able to enjoy donuts and cider by the campfire.



The Alex Ross: *Heroes & Villains* exhibition closed in February 2026, attracting 12,911 museum visitors and generating over \$121,000 in combined admission, store sales and donations. Proceeds supported the Preservation Foundation's Every Acre Strong campaign. Multi-channel marketing efforts reached more than 285 million people nationwide and drove more than 60,000 website visits.

Project FeederWatch took place from November 2025 through February 2026, with regular bird observations and strong public participation throughout the season. Notable sightings included: Cooper's Hawk, Sharp-shinned Hawk, American Kestrel, and Purple Finch. A total of 527 participants took part in Project FeederWatch activities and related drop-in program

Childhood Classics: 100 Years of Original Illustration closed January 19th. The exhibit was popular and financially successful, drawing a strong multigenerational attendance and generating significant profit through both admissions and merchandise sales. Total Attendees: 5,786. Total Exhibit Profit: \$43,904.93.





The 27th annual Hike Lake County had 2,026 participants surpassing the previous record of 1,883 in 2024. Residents walked seven of the 12 marked trails across the county to receive a unique shield or zipper pull. Dog tags were also available for any four-legged hiking companions who walk seven marked trails. Travel logs and maps were available in both English and Spanish.

Temporary exhibit, *For the Love of Pollinators*, was created and designed by our Exhibitions team and Bee Collective of Columbus, Ohio and multiple LCFPD departments celebrated the powerful connection between pollination, habitat, art, and nature saw 4,694 visitors and generated almost \$26,000 admissions and sales. The exhibition content was developed directly with our environmental educators and ecologist, helping to highlight the conservation efforts the Lake County Forest Preserves makes for local pollinators.

The 2025 OAKtober Tree and Shrub Sale sold 99% of the plants, leading to 394 native trees and shrubs being planted across the region. Three hundred forty-eight people attended the event and provided positive feedback around the sale.

National Geographic: The Greatest Wildlife Photographs closed on September 21, 2025. The exhibit had 7,125 visitors and made \$27,018 in admissions and \$12,484.24 in store sales.

In 2026, the Lake County Forest Preserves and the Dunn Museum are celebrating the 250th anniversary of the Declaration of Independence with the theme 250 Years: Nature & Community. The yearlong initiative includes themed public programs, guest speakers, the Dunn Museum's two-part special exhibition, Hike Lake County featuring historically significant sites, a commemorative medallion, a collaborative 250th anniversary beer with Harbor Brewing Company, a special concert, expanded programming at Bess Bower Dunn Day, StoryMaps, volunteer engagement, and a coordinated marketing campaign featuring a dedicated webpage, media outreach, and promotional materials.



In January 2026 the Lake County History Symposium kicked off 250th programming with the theme *Historical Surprises: When Research Reveals the Unexpected*. Keynote speaker, Dr. Patricia Mooney-Melvin of Loyola University Chicago discussed why local history matters. Five presentations shared unique stories of how historians continue to find unexpected truths and fuller stories through continued research, newly uncovered resources, or utilizing newer technology. There were 445 people who attended virtually on Zoom over the two evenings of the event, the highest attendance in the 11 years of this event.

Environmental and History Education staff represented the Forest Preserves on Wednesday, October 22nd at the Navig8Lake event on the Lake County Fairgrounds. This saw nearly 6,000 middle and high school students learn from around 150 different organizations across the county. Anna Neubauer, Emmet Burke, and Matt Mulligan set up trivia questions and materials to teach guests about local wildlife and history. Staff interacted with 759 students and teachers during the all-day event.

The Dunn Museum's Spring Break Food Drive was a success. During the event, 1,172 visitors contributed a total of 1,029 pounds of donated goods to support the Libertyville Township Food Pantry. The Communications and Design team's promotions reached nearly 206,000 people.

Museum staff partnered with Grayslake Central High School on a local history research project for U.S. History Honors students. This year, 120 students in 30 groups received research support, including topic suggestions, a research tutorial video, resource materials, and access to Dunn Museum collections. Students completed the project by creating short videos.

Event Operations Manager, Stephanie Bosack conducted multiple cultural events to celebrate the Lake County public and its diversity. Gospelfest and Afrofest were held at the Greenbelt Cultural Center, while Festival de Cultura, Comida Y Vida was held at Nippersink Forest Preserve. The three events welcomed hundreds of guests to enjoy music, dancing, and cultural cuisine.



The Beer Garden at Independence Grove (BGIG) continues to be a “go-to” spot to refresh after hiking or biking; enjoying camaraderie with family or friends; or to relax in a scenic, family friendly atmosphere. Gross sales continue to grow exceeding \$291,000.00 in 2025 and on pace to reach \$310,000.00 in the 2026 season. In May of 2026, the BGIG surpassed its first \$1,000,000.00 in sales since opening in May of 2021.

SeptOberfest has become a community favorite at the Beer Garden at Independence Grove (BGIG). In September and October 2025 events were held every Wednesday and Thursday including musical acts, trivia, a Mexican Independence Day celebration, and “Hike & Hops”. These free events drew anywhere from 75-250 people each night over the 18-event schedule.



In the Spring of 2026, the Beer Garden at Independence Grove entered a collaborative project to release “Trailhead India Pale Ale”. Business Development Division staff worked with a team from Tighthead Brewing Company (TBC) in Mundelein to develop a flavor profile and conceptual artwork to promote the product. In May 2026 an agreement was reached with TBC and “Trailhead” was launched exclusively at the “Brews and Views” event in late May 2026. As part of the collaboration, TBC has agreed to donate 10% of the profits to the Preservation Foundation. As of the end of June, in the first month of sales \$8,507.00 in donations has been raised.



The District has increased the number of volunteer stewardship workdays, currently holding between 4-6 public workdays every Saturday and 2-3 every Sunday. In addition, four weekday volunteer teams are also hosting public workdays. The increased workdays have been devoted to keeping up with invasive species control, pulling annual weeds and deheading teasel. Natural Resources and Grounds staff collaborate on these workdays, ensuring tools and equipment are available and any plant materials are hauled off site. Three truckloads were pulled out of Oriole Grove alone during a staff workday.



In 2025, 1,223 volunteers contributed 21,188.23 hours throughout the District. According to the *Independent Sector*, a coalition providing research and data to support the charitable sector, this represents a value of \$726,544.44 to the District (volunteer hours are valued at \$34.29 in Illinois). More than 18,300 of those hours were spent by volunteers supporting Natural Resources Department programs including the native seed nursery and stewardship. Volunteers collected and sowed seed, cleared

buckthorn and other woody invasive species (including burning brush piles), managed herbaceous species such as garlic mustard and teasel (and many others), helped monitor plants and wildlife, participated in prescribed burns, and received training on tools, ecology, leadership, and safety. Natural Resources volunteers touched more than 1,000 acres and logged hours on 362 days in 2025 – a testament to their generosity and care of the District lands! Two new stewardship teams were started in 2025, under the leadership of Stewardship Ecologist II, Kelly Schultz: a new team was formed at Berkeley Prairie, and a second team was formed at Duck Farm.



The Urban Ecology Center in Milwaukee reached out to the Natural Resources Department (NRD) to discuss natural resource management approaches and see an example of a high-quality savanna. They wanted to learn more about the District's management activities in preparation for managing their savannas in the context of climate change. NRD staff held a joint visit to Middlefork Savanna Forest Preserve, in particular the remnant sand savanna and share the efforts staff, NRD crews and volunteers have put into maintaining this

highly biodiverse natural area. They returned to visit St. Francis Woods to learn more about our management of the Old Growth Forest. Restoration Ecologists Dan Sandacz and Jim Hills, and Ecological Technicians Laura Matthews, Megan Hanson, and Elyse Mathews hosted the Urban Ecology Center during a site visit to St. Francis Woods. Their team was interested in using St. Francis Woods as a reference for restoring one of their sites by learning more about our management approaches to the woodland and forest plant communities, plant species found in these habitats, and what to expect in future climate conditions.

The U.S. Fish and Wildlife Service held its annual Rusty Patched Bumble Bee Conservation meeting on January 26, 2026 and Wildlife Ecologist I Kathryn McCabe represented the District as a regional partner in this nationwide recovery effort for the endangered bee. The meeting provided updates on conservation activities across the species' range and plans for the year ahead. The District actively contributes to the conservation of this species through staff-led bee population monitoring and habitat restoration work on District lands.

On January 27, 2026 Wildlife Ecologist I Kathryn McCabe presented at the Midwest Fish & Wildlife Conference in Fort Wayne, Indiana, sharing strategies District staff have developed to assess the health of local Blanding's Turtle populations using limited resources. The presentation drew an audience of more than 100 fish and wildlife professionals from across the region. The District's approach offers a practical model for other land managers working to protect this species with limited time and funding.

Natural Resources staff joined forces with the Natural History Survey, Northern Illinois University, University of Illinois, McHenry County Conservation District and Cook County Forest Preserve District on a publication in a high impact journal – Journal for Nature Conservation. Entitled “Archival Data reveals human impacts on Blanding's turtle population persistence,” this paper looked at how humans impact turtle survival and found that motor vehicles, machinery and railways are implicated in the highest number of documented turtle deaths and injuries.

PUBLIC ACCESS & CONNECTIONS

Grassy Lake Scenic Overlook

A new scenic overlook at Grassy Lake Forest Preserve is now open, providing visitors with a rewarding destination at the eastern end of the preserve's trail system. Located along the trail's loop terminus, the overlook offers seating and panoramic views of Grassy Lake, creating a peaceful setting for wildlife observation, photography, and quiet reflection while enhancing the overall hiking experience.

The overlook establishes the first scenic viewpoint on the eastern side of the preserve, complementing the existing overlooks along the Fox River and expanding opportunities for visitors to experience the preserve's diverse landscapes. By creating a distinctive destination along the trail, the improvement encourages visitors to explore more of the preserve while strengthening connections between recreation and the natural environment.

Funded through private donations, the overlook includes a commemorative plaque recognizing the dedicated volunteers whose long-standing stewardship has helped shape and care for Grassy Lake Forest Preserve. Designed and constructed by District staff, the project reflects the District's commitment to enhancing public access through thoughtfully integrated amenities that celebrate both the preserve's natural beauty and the community members who help protect it.



Lakewood Public Access Update

Lakewood Forest Preserve will soon welcome visitors to its new Nature Play Area, an exciting destination designed to inspire children and families to connect with nature through creative, unstructured outdoor play. Featuring climbing logs, boulders, balance elements, and other nature-based play features integrated into the landscape, the area encourages exploration, imagination, and hands-on discovery while providing a unique recreational experience within the District's largest forest preserve.

The Nature Play Area is connected to the recently completed 1.6-mile accessible loop trail, new sidewalks, parking, and other site improvements that create a cohesive and accessible visitor experience. Together, these enhancements improve connections between trails, Taylor Lake, picnic areas, and other recreational amenities, making it easier for visitors of all ages and abilities to enjoy the preserve.

Construction is also underway on new four-season and open-air shelters that will further expand opportunities for outdoor education, community gatherings, and year-round recreation when completed. As implementation of the Lakewood Forest Preserve Master Plan continues, these improvements are transforming the preserve into a premier regional destination that offers high-quality recreational experiences while fostering meaningful connections to nature.



General Offices Accessibility

The District continued to improve public access at its General Offices through a series of facility and site enhancements identified in the ADA Transition Plan. While many accessibility improvements inside the building were completed by District staff using in-house expertise, complementary site improvements enhanced parking, pedestrian circulation, drainage, and accessible routes throughout the property.

These investments closed a long-standing gap in the non-motorized network, creating a safe, continuous pedestrian connection between surrounding neighborhoods, the General Offices, and the Dunn Museum. New pedestrian crossings and upgraded walkways now provide safer, more convenient access for visitors, students, employees, voters, and the public.

The benefits of these improvements were demonstrated when groups of schoolchildren safely walked from nearby neighborhoods to the Dunn Museum using the enhanced pedestrian routes. By strengthening connections to District facilities and improving accessibility for people of all abilities, these projects support the District's commitment to expanding public access, encouraging walking and active transportation, and creating welcoming destinations for the community.

The improvements have also resulted in a facility that exceeds accessibility expectations. During a recent accessibility evaluation by a consultant for the Illinois State Board of Elections, no accessibility deficiencies were identified, and the General Offices were recognized as one of the most accessible polling locations evaluated. This achievement reflects the District's continued investment in providing safe, equitable, and accessible public facilities.



Ray Lake Trail and Overlook Addition

Visitors to Ray Lake Forest Preserve can now enjoy a new 0.36-mile trail that expands recreational opportunities and enhances the Hike Lake County experience. The trail winds through restored prairie, wetlands, and woodlands before ending at a scenic overlook with seating and panoramic views of Tamarack Lake, creating a peaceful destination for hikers and nature enthusiasts.

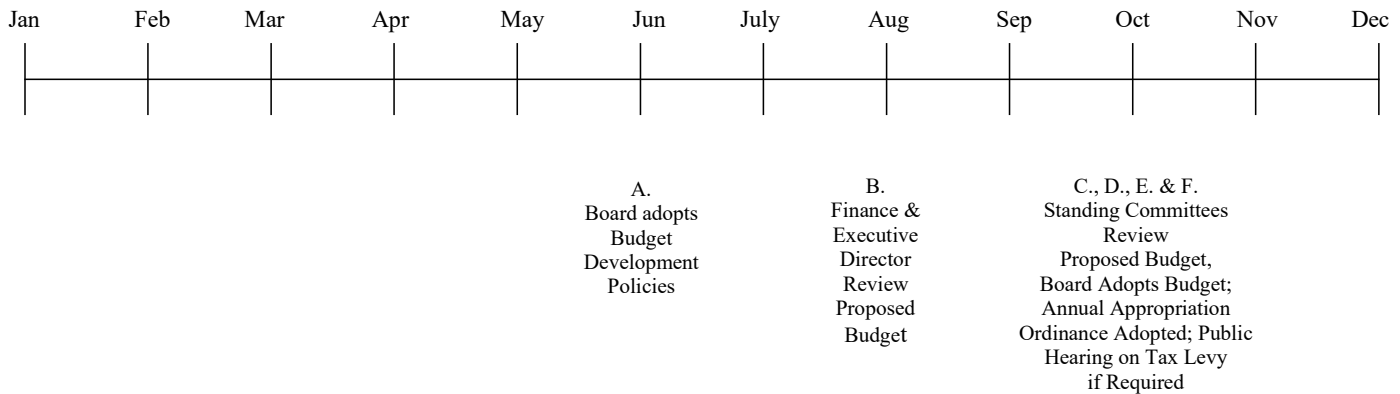


Constructed by District staff, the trail improves public access while carefully balancing recreation and resource stewardship. Before construction began, staff and volunteers relocated native plants from the trail corridor to nearby restoration areas, preserving valuable habitat

while creating a new outdoor destination. The project reflects the District's commitment to expanding access to nature through high-quality recreational experiences, environmental stewardship, and fiscally responsible implementation.

The **Brae Loch, Countryside, and ThunderHawk** golf clubs enjoyed over 106,000 rounds of golf, welcomed 137,000 visitors and saw 2.77 million range balls hit. Each of these numbers reflects a record in each category.

BUDGET PROCESS



- 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 for any other reason besides a grant or donation by majority vote of the Board.

June 2026	
• 1	Joint meeting of Finance Committee, Planning Committee and Operations Committee to review and approve the Annual Budget Policies.
• 10	Board reviews and adopts Annual Budget Policies.
• 18	Departments submit ITAC Request Forms to IT Department
July 2026	
• 10	Department Directors submit completed MUNIS budget entries to Finance Department.
• 15	Committee of the Whole reviews the Strategic Plan.
• 17	Department Directors submit completed narratives, achievements, and program forms to Finance Department.
August 2026	
• 3	Operations Committee reviews and approves Fee Ordinance.
• 6	Finance Committee reviews and approves Fee Ordinance.
• 10	Director of Finance submits preliminary budget information to Executive Director.
• 12	Board approves Fee Ordinance and the Strategic Plan.
• 13-28	Review with Department Directors submitted budgets.
September 2026	
• 11	Executive Director and Director of Finance review budget request with President and Finance Committee Chair.
• 18	Proposed budget book sent to printer.
• 28	Proposed budget book distributed to Board and posted on website.
October 2026	
• 5	Joint meeting of Planning Committee, Operations Committee, and Finance Committee. The Executive Director and Directors present proposed budget, and Appropriation Ordinance.
• 5	Finance Committee approves Budget, Tax levy and Appropriations Ordinances.
• 5	First day on which Tax Levy Ordinance may be adopted (first Monday in October).
• 7	Last day to publish notice of public hearing if proposed tax levy is estimated to exceed 105% of the previous aggregate extension.
• 14	At regular Board Meeting hold public hearing on the Tax Levy Ordinance if estimate of taxes to be raised by taxation exceeds 105% of last year's extension.
• 14	Board approves Budget and CIP adopts Tax Levy and Appropriation Ordinances.
• 28	Last date to publish Appropriation Ordinance (within 10 business days).

December 2026	
• 7	Last date to adopt Tax Levy Ordinance (first Monday in December).
• 29	Last day to file certified copy of Tax Levy Ordinance with Lake County Clerk (last Tuesday in December).
• 31	Last day to adopt Annual Budget Ordinance pursuant to the District Rules of Order and Operational Procedure.
March 2027	
• 31	Last date by which Appropriation Ordinance must be adopted pursuant to statute and LCFPD Rules of Order and Operational Procedures (last day of first quarter of fiscal year).

BUDGET ACCOUNTING BASIS

The District prepares its budget using two different accounting bases depending on the type of fund. Governmental funds—including the General Corporate Fund, Insurance Fund, Land Development Levy Fund, Land Development Bond Projects Fund, Land Acquisition Bond Projects Fund, Donation and Grant Fund, Retirement Fund, and Debt Service Fund—are prepared using the modified accrual basis of accounting, while the Enterprise Fund is prepared using the full accrual basis.

Under the modified accrual basis, revenues are recognized only when they are both measurable and available to finance current-year expenditures. The District defines "available" using a 60-day collection period following the December 31 fiscal year-end. Consequently, revenues received within 60 days after year-end that relate to the current fiscal year are recognized as current year revenues. Expenditures are recognized when the related liability is incurred, ensuring that costs are recorded in the period in which the obligation arises. This accounting method focuses on current financial resources and is appropriate for governmental funds because it supports budgetary control and demonstrates the District's ability to finance current operations.

The Enterprise Fund follows the full accrual basis of accounting, under which revenues are recognized when earned and expenses are recognized when incurred, regardless of the timing of cash receipts or payments. This method provides a more comprehensive measure of the fund's financial performance by reflecting all economic resources and obligations, making it suitable for business-type activities that operate similarly to private-sector enterprises.

The District also employs encumbrance accounting as a budgetary control mechanism. Purchase orders, contracts, and other spending commitments are recorded as encumbrances to reserve the applicable budget appropriation before actual expenditures occur. For budgetary reporting and comparison purposes, encumbrances are treated as expenditures, allowing management to monitor both actual spending and outstanding commitments. This practice reduces the risk of overspending and strengthens compliance with the adopted budget.

A notable distinction exists in the treatment of Enterprise Fund capital purchases. Within the budget, capital acquisitions are reported as expenditures to facilitate comparison with governmental funds. However, in the District's year-end financial statements, these purchases are capitalized as fixed assets and reported on the balance sheet rather than being recognized as current-period expenses. This adjustment aligns the financial statements with generally accepted accounting principles (GAAP), under which capital assets are depreciated over their useful life instead of being expensed immediately.

Overall, the District's budget accounting practices are consistent with governmental accounting standards and provide an effective framework for financial planning, budgetary control, and performance evaluation. The use of the modified accrual basis for governmental funds emphasizes fiscal accountability and the availability of current financial resources, while the full accrual basis for the Enterprise Fund provides a complete representation of long-term financial performance. The incorporation of encumbrance accounting further enhances budget oversight by ensuring that committed resources are recognized before expenditures are incurred.

2027 ECONOMIC ENVIRONMENT

There remain a number of uncertainties surrounding the economy as the District prepares to enter into 2027. Inflation has moderated substantially from the elevated levels experienced in prior years, although inflation remains above the Federal Reserve's long-term target of 2 percent. The Federal Reserve's June 2026 economic projections anticipate continued economic growth in 2027, with median projections for real Gross Domestic Product (GDP) growth of approximately 2.3 percent, an unemployment rate of approximately 4.3 percent, and inflation, as measured by the Personal Consumption Expenditures (PCE) price index, of approximately 2.3 percent. The Federal Reserve's median projection for the federal funds rate at the end of 2027 is 3.6 percent, suggesting that monetary policy could become less restrictive as inflation moves closer to the Federal Reserve's long-term objective. However, the Federal Reserve has also identified significant uncertainty surrounding the outlook, particularly with respect to inflation and the effects of economic and trade policies.

Changes in tariffs and federal trade policy will continue to be an important economic consideration in 2027. Tariffs can increase the cost of imported goods and materials and may contribute to higher prices for businesses, consumers, and governmental entities. They may also affect business investment, supply chains, and overall economic activity. These factors are particularly relevant to the District because changes in the cost of construction materials, equipment, supplies, fuel, and other goods and services can directly affect operating and capital expenditures. The District will continue to monitor changes in federal trade policy and evaluate their potential effects on the cost of providing services and implementing capital projects.

The labor market in Lake County remains relatively strong. The most recent preliminary data indicates that Lake County's unemployment rate declined to 3.6 percent in July 2026, compared with 4.6 percent for Illinois and 4.9 percent for the Chicago-Naperville-Elgin metropolitan area. Lake County's unemployment rate in July was also below the 4.3 percent rate recorded in June 2026. In addition, Lake County has experienced year-over-year growth in non-farm employment for eight consecutive months. July 2026 non-farm employment was approximately 0.3 percent higher than a year earlier, with notable employment gains in leisure and hospitality, private education and health services, transportation and warehousing, construction, manufacturing, and government. These trends indicate continued underlying strength in the local economy, although employment conditions will continue to be monitored for signs of slowing economic activity.

Inflation will remain an important consideration in the District's financial planning. National Consumer Price Index (CPI) increased 3.4 percent over the twelve months ending in July 2026, while core CPI, excluding food and energy, increased 2.5 percent. Energy prices have been a significant source of upward pressure on overall inflation, with the national energy index increasing 14.7 percent over the twelve months ending in July. In the Chicago-Naperville-Elgin area, CPI increased 2.5 percent over the same period, with energy prices increasing 7.4 percent. While regional inflation remains below the national rate, prices for individual categories of goods and services can vary considerably. The District will therefore continue to monitor inflation affecting the specific goods and services it purchases, particularly construction materials, fuel, utilities, equipment, maintenance, and employee compensation.

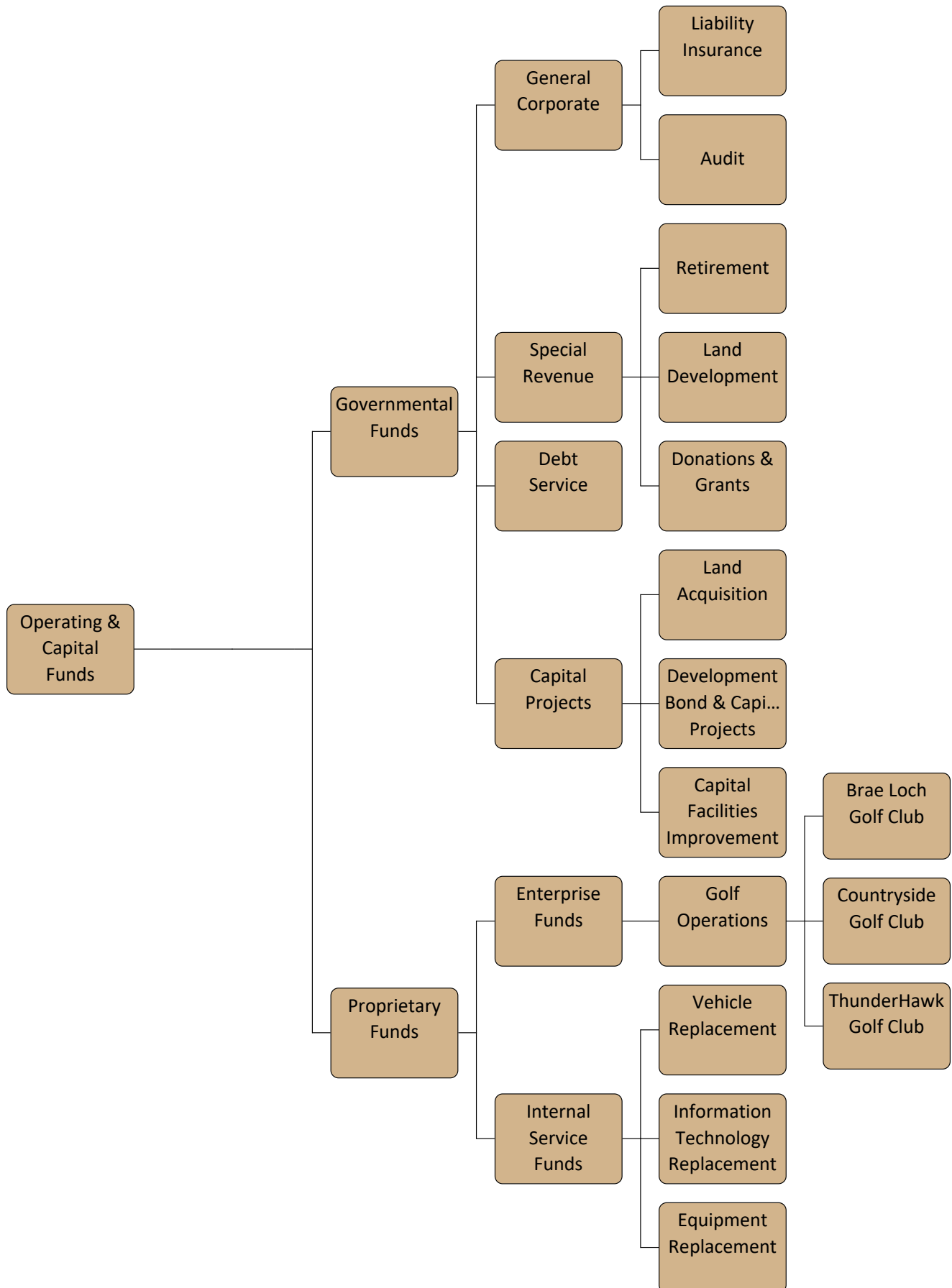
Demand for the activities and services provided by the District that generate non-tax revenues is expected to remain generally stable in 2027. Demand for golf has continued to demonstrate strength and is expected to remain favorable. Programs, admissions, and educational activities at the Dunn Museum are also expected to remain strong, while concession revenues should continue to benefit from sustained visitation and activity throughout the District's preserves. In those categories where revenues may decline, the changes are expected to be attributable primarily to one-time revenues received in prior years, such as grants and donations, or to structural changes made by the District, such as reductions in the number of farmland acres licensed or the discontinuation of cell tower revenue.

Overall, the economic environment entering 2027 appears reasonably stable, although risks remain from inflation, changes in federal trade policy, interest rates, energy costs, and the potential for slower economic growth. The national labor market continues to expand, while Lake County's relatively low unemployment rate and continued year-over-year employment growth provide evidence of continued local economic strength. The District will continue to monitor economic indicators and assess their potential effects on operating expenditures and non-tax revenues. The District's strong reserve balances provide financial flexibility and position the District to withstand a temporary economic slowdown or unexpected changes in revenues or expenditures.

Property Values and Economic Base

The 2024 Equalized Assessed Valuation (EAV) increased by 9.3% in Lake County. The EAV for 2025 increased by 7.7%. Early 2026 assessed-value data, prior to the Board of Review and equalization process, indicates an increase above 6%, and the District used a more conservative 5% increase for budgeting purposes. As the third-largest county in Illinois, Lake County has a broad and substantial property tax base, with an estimated market value of approximately \$107 billion. The continued strength of the County's residential and commercial real estate markets provides a solid foundation for the District's property tax revenues, although future changes in interest rates, housing demand, commercial development, and overall economic conditions will be monitored closely.

Lake County also benefits from a diverse manufacturing, industrial, commercial, and service-sector economy that contributes to the relative stability of the region. Business activity within the County includes a significant manufacturing base, the Great Lakes Naval Station, Six Flags Great America, numerous corporate and industrial employers, real estate development, retail businesses, and a broad range of service providers. The County's economic strength is supported by its strategic location along Lake Michigan, its proximity to the City of Chicago, and its location adjacent to Wisconsin. The County's communities include rural areas, highly developed urban centers, affluent suburban communities, and tourism-oriented areas. This diversity provides the County with a broad economic base and helps reduce its reliance on any single industry or economic sector.



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 34 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** was 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. This fund has been discontinued and is presented for historical purposes.

- 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 2027 Budget Policies & Financial Management 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 (EAV) of Lake County property and its impact on the District's ability to maintain a balanced operating budget.
 - 1.1.2 Continue 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.
 - 1.1.3 Continue to monitor state legislative activities including a potential property tax freeze or reduction in replacement taxes.
 - 1.1.4 Continue to monitor the impact of inflation on the economy and project bidding.
 - 1.1.5 Maintain frequent and regular communication with bond rating agencies and practice full disclosure in all financial reports and bond prospectuses.
- 1.2 *Continue to maintain a high standard of accounting practices.***
 - 1.2.1 Maintain records in accordance with Generally Accepted Accounting Principles (GAAP).
 - 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.
 - 1.2.6 Financial management and budgetary control shall be centralized within the Finance and Administration Departments, including: budget compilation and monitoring, central purchasing, capital improvement financing, risk management, cash and investment management, monitoring financial data for trends, preparation of monthly and quarterly financial reports, fixed asset inventory, payroll, and accounts receivable.
 - 1.2.7 An independent certified public accountant shall conduct an annual audit of all funds and account groups.
 - 1.2.8 The investment of District funds shall be consistent with the District's Investment Policy.
- 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 parcels and 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 in 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.
 - 1.4.7 Prioritize capital maintenance of critical infrastructure, facilities and habitats in the Capital Improvement Plan (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, considering 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 Capital Improvement Plan (CIP).
 - 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.
 - 1.7.6 Monitor financial data for warning signals or trends and adjust financial planning accordingly.
- 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 *Manage the District's risk exposure and incident rate by emphasizing a culture of safety.***

2. GENERAL POLICIES

2.1 *Budget Submittal Procedures:*

- 2.1.1 Department Directors shall be responsible for administration of their respective department budgets, including reviewing expenditures prior to authorization, monitoring monthly financial reports, and ensuring expenditures remain within approved appropriations.
- 2.1.2 Program expansions or new programs that require additional funds may be considered in the FY 2027 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.
- 2.1.3 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.
- 2.1.4 Education, professional development, training and career growth is encouraged as a recognized benefit to the District and its employees. Specific training activities, workshops, schools and conferences shall be submitted as part of the budget review process.
- 2.1.5 Requests for professional certifications, required licenses, and related training shall be submitted under a separate account entitled "Certifications and Education" as part of the budget review process.
- 2.1.6 Funds must be included in the appropriate line item for Equipment Replacement Charges, Information Technology (IT) 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. Assess life cycles for equipment, information technology, and vehicles.
- 2.1.7 Requests for capital equipment must be accompanied by justification. Capital equipment requests should be ranked in order of priority to indicate which requests are most important to District operations. Requests for capital outlay should be limited to those items necessary for new facility operations, safety, maintaining current or implementing new service demands, productivity improvements, and cost-effectiveness, or those with revenue producing benefits.
- 2.1.8 Budget submissions should be consistent with the District strategic action plan goals and objectives.
- 2.1.9 Submission schedule: The Budget Calendar for the budget process will be distributed by the Finance Department.

2.2 Expenditures will not exceed anticipated revenue and the District shall maintain a structurally balanced budget. 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 (CIP) projects with an emphasis on improving or replacing aging or inefficient infrastructure to reduce long-term operating costs and address deferred maintenance issues. The Board may also approve other one-time transfers they feel are necessary.

- 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; improve organizational effectiveness and efficiency through cost avoidance methods; conduct cost benefit analysis through evaluation and identification of activities that can be reduced, eliminated, consolidated and/or contracted out where feasible and more cost-effective. All expenditures incurred must be necessary and reasonable. In Fiscal Year 2027, consulting funds shall be included for use by the President and Executive Director to investigate and analyze organizational, operational or financial issues identified by Committees, the Board or for the implementation of the strategic plan.
- 2.6** Committee- or Commissioner-directed initiatives or requests by any Commissioner other than the President resulting in (i) staff assistance requiring more than two hours to complete, (ii) legal advice that will take more than a nominal period of attorney time (as determined by the Executive Director, except for legal advice arising from normal work of the Planning Committee), (iii) changes to the Capital Improvement Plan of the Forest Preserves, or (iv) an unplanned budgetary impact, shall require approval by the Finance Committee.
- 2.7** Transfers of appropriation among funds must be approved by the Board. Department Directors shall submit requests for budget adjustments to the Director of Finance prior to incurring expenditures that would exceed approved appropriations. The Director of Finance is authorized to process an expenditure in a line item that exceeds the approved line-item budget, provided that the amount is within the spending authority provided by the District Purchasing Policy Ordinance and will not cause the aggregate for that category of expense to exceed the appropriated amount.
- 2.8** The Executive Director, or his designee, is authorized to amend the budget to account for the receipt and expenditure of grant or donation funds received through an approved request as outlined in the Board approved Fundraising Authorization Policy; however, any actual expenditure must be approved in accordance with applicable law, including the applicable requirements of the District's purchasing policies and procedures.
- 2.9** The Capital Facilities Improvement Fund for future maintenance improvements to buildings and facilities will be funded through transfers from available balances in other funds. These funds shall be used to stabilize, replace or 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 approved 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. Accordingly, a comprehensive financial strategy is required for the District to continue sound administration, operations, and 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 and the Development Division 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 (CIP), the Unfunded Projects 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 be unfunded.
- 3.3.2 The Foundation raises program-restricted support to advance habitat restoration, land protection, public access improvements, and educational and public programs according to the District’s Strategic Plan.
- 3.3.3 The Foundation can accept gifts of land and other real property with the intention of selling it to support the Forest Preserves mission, in accordance with the donor’s wishes.
- 3.3.4 The Foundation establishes endowment funds for land 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 will or 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, and shall be promoted accordingly. 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** Funds received from the sale of items deaccessioned from the Dunn Museum collections will be designated 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 approved Fee Guidelines.
- 3.8** Department Directors will closely monitor revenues. If revenues fall below budgeted levels 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 Non-union wage adjustments have historically been given once a year on July 1. The budget shall provide funding for this purpose.
- 4.1.2 The annual adjustment for collective bargaining members shall be as provided by contracts for both the Construction and General Laborers Local Union 152 and the Illinois Fraternal Order of Police Labor Council.

4.2 *Performance Salary*

- 4.2.1 The Forest Preserve District maintains non-union salary 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 these policies 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 policies governing the fund balances may have two types of reserve components: (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 these policies. The analysis is to include the prior year actual status and project the status for the current year. The Director of Finance shall review, update, and determine the adequacy of fund balances using the criteria established in this policy.
- 5.3 Deficiencies from the required amounts of these policies shall be addressed through the budget process. Deficiency is defined as having less than the minimum reserve policy requirements at fiscal year-end. Deficiency may also be defined as having a projection at budget time that indicates the reserve requirements will not be met at the current year-end.
- 5.4 Excess reserves under these policies 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 these policies.

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; recommend the name of any new preserve 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 the following criteria 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:*

- Obligations to make improvements as part of a grant
- Existing agreements (e.g. Intergovernmental Agreements)
- 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 operational concerns addressed
- Environmental concerns addressed
- Green Infrastructure Model and Strategy indicates strategic importance
- Equitable access for underserved communities

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 on the Unfunded Projects list.
- 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 District's governmental funds above fund balance requirements.

6.5 *Conduct capital improvements in an environmentally responsible manner:*

- 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.
- Right-size supporting infrastructure to reduce underutilized impervious surface whenever possible to minimize water runoff.
- All new major facilities and, when practicable, renovated facilities shall achieve net-zero energy performance, producing at least as much energy as they use over the course of the year.

7. DEBT MANAGEMENT POLICIES

7.1 The District shall confine long-term borrowing to land acquisition, capital improvements, or projects with a useful life exceeding 10 years that cannot be financed from current revenues.

7.2 The maximum maturity of General Obligation Bonds shall not exceed 25 years.

- 7.3 Net General Obligation debt shall not exceed 2.3 percent of the assessed value of taxable property within the District in accordance with the Downstate Forest Preserve Act.
- 7.4 The District shall maintain frequent communication with bond rating agencies and follow a policy of full disclosure in financial reporting.
- 7.5 The District shall monitor the municipal bond market for refunding opportunities.

Budget Summaries





SUMMARY

2027 Budget

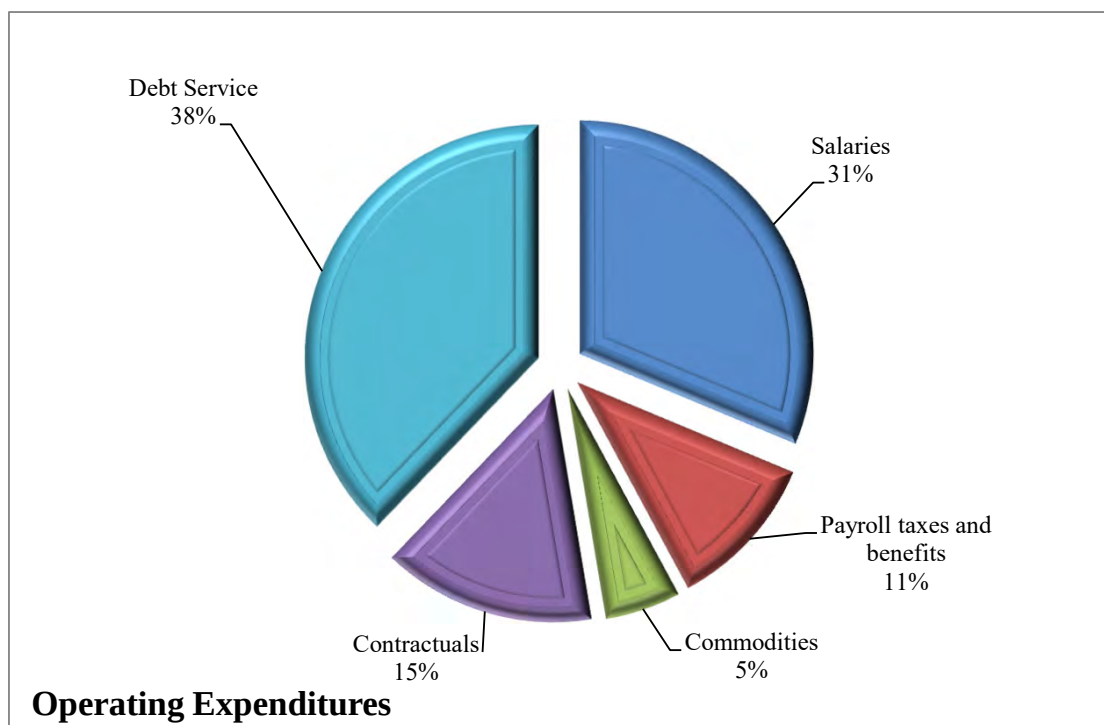
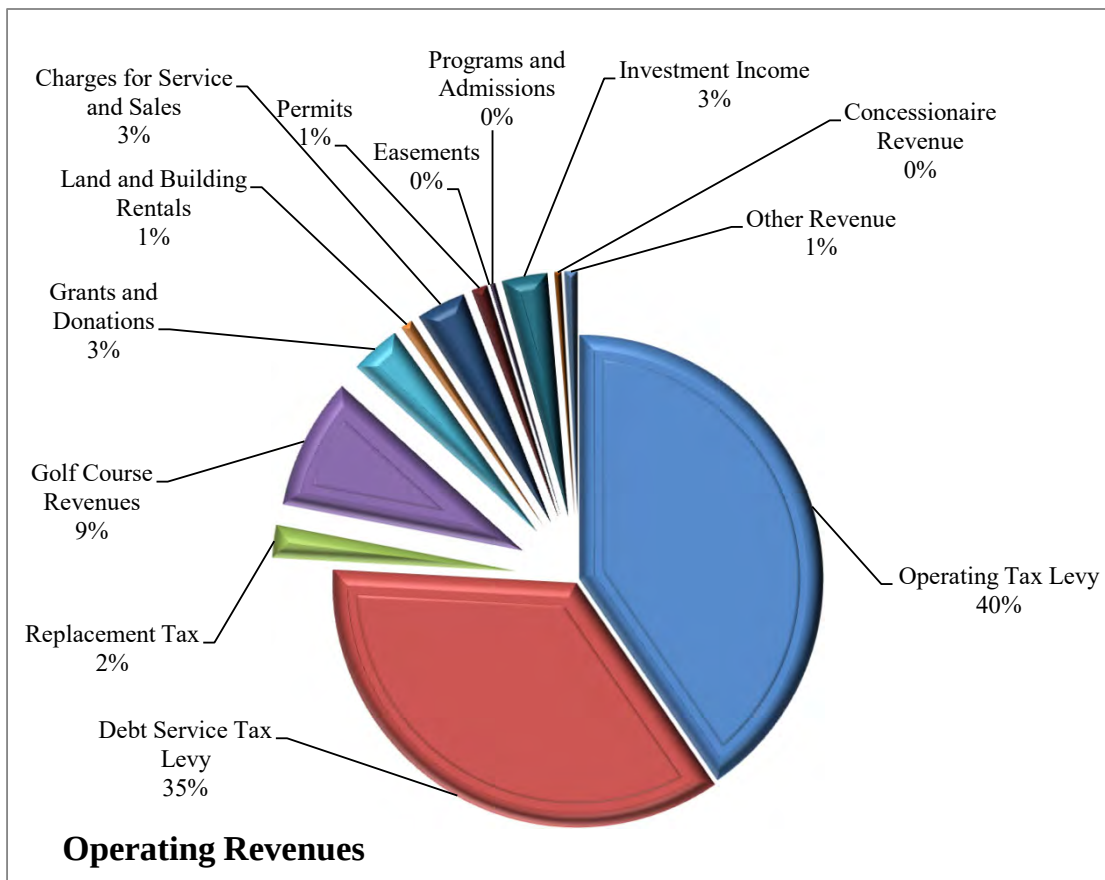
Tax Rate	<i>Actual</i> 2024 Levy: .162	<i>Actual</i> 2025 Levy: .157	<i>Actual</i> 2025 Levy: .157	<i>Estimated</i> 2026 Levy: .159
	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Request

Where Revenue Dollars Come From

Property Taxes	\$53,587,611	\$55,986,605	\$55,986,900	\$59,873,295
Replacement Tax	1,395,375	1,400,000	1,400,000	1,700,000
Golf Course Revenues	6,798,113	6,416,606	6,436,019	6,869,900
Grants and Donations	2,923,313	3,767,398	2,234,428	2,639,757
Land and Building Rentals	687,453	597,180	660,088	636,602
Charges for Service and Sales	2,444,662	2,254,178	2,274,378	2,590,843
Permits	841,589	831,100	810,820	841,700
Easement and Licenses	194,930	28,476	28,476	0
Programs and Admissions	237,719	188,823	177,155	280,210
Investment Income	3,679,346	1,831,825	2,935,329	2,379,825
Concessionaire Revenue	388,330	300,000	300,000	375,000
Other Revenue	956,611	427,273	765,997	688,438
Operating Revenues	74,135,052	74,029,464	74,009,590	78,875,570
Bond Proceeds	25,170,267	0	33,865,000	29,621,000
Transfers	200,000	200,000	200,000	200,000
Planned use of Fund Balance:	0			
Bond Land & Projects	0	30,922,661	27,065,154	1,715,812
Other Capital Expenditures	0	9,759,428	8,024,551	210,997
Other Funds	0	15,686	955,530	0
Total Revenues	\$99,505,319	\$114,927,239	\$144,119,825	\$110,623,379

How Each Dollar Is Spent

Salaries	\$21,411,202	\$22,095,284	\$22,076,360	\$22,851,688
Payroll taxes and benefits	6,486,945	7,413,510	7,178,700	7,926,072
Commodities	3,500,147	3,908,042	3,960,812	3,821,642
Contractuals	9,589,151	12,034,180	11,351,349	10,814,155
Operating Expenditures	40,987,445	45,451,016	44,567,221	45,413,557
Debt Service	23,661,124	24,938,417	24,938,417	27,769,986
Total Operating Expenditures	64,648,569	70,389,433	69,505,638	73,145,693
Capital	22,826,428	44,337,806	74,414,187	37,239,836
Transfers	200,000	200,000	200,000	200,000
Total Expenditures	\$87,674,997	\$114,927,239	\$144,119,825	\$110,623,379



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	4	0	0	0	0	0
Administration	19	0	19	16.12	0	2.88	0	0	0
Community Engagement & Partnerships	14	0	14	14	0	0	0	0	0
Education	21	6	23.14	23.14	0	0	0	0	0
Facilities	26	54	35.71	32.71	0	0	0	3	0
Finance	10	0	10	9.2	0.8	0	0	0	0
Golf	11	159	53.22	0	0	0	0	0	53.22
Land Preservation	5	1	5.6	0	0	0	0	5.6	0
Natural Resources	29	6	31.52	0	0	0	1.42	30.1	0
Planning	8	0	8	0	0	0	0	8	0
Operations - Grounds Maintenance	34	21	42.31	38.31	0	0	0	4	0
Police Department	24	13	29.56	29.56	0	0	0	0	0
TOTAL	205.00	260.00	276.06	167.04	0.80	2.88	1.42	50.70	53.22

2026 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	4	0	4	4	0	0	0	0	0
Administration	19	0	19	16.12	0	2.88	0	0	0
Community Engagement & Partnerships	14	1	14.23	14.23	0	0	0	0	0
Education	20	9	22.99	22.99	0	0	0	0	0
Facilities	26	55	36.16	33.16	0	0	0	3	0
Finance	10	0	10	9.2	0.8	0	0	0	0
Golf	11	159	53.22	0.00	0	0	0	0	53.22
Land Preservation	5	1	5.6	0	0	0	0	5.6	0
Natural Resources	29	56	38.57	0	0	0	7.42	31.15	0
Planning	8	0	8	0	0	0	0	8	0
Operations - Grounds Maintenance	34	21	42.31	38.31	0	0	0	4	0
Public Safety	24	18	29.90	29.9	0	0	0	0	0
TOTAL	204.00	320.00	283.98	167.91	0.80	2.88	7.42	51.75	53.22

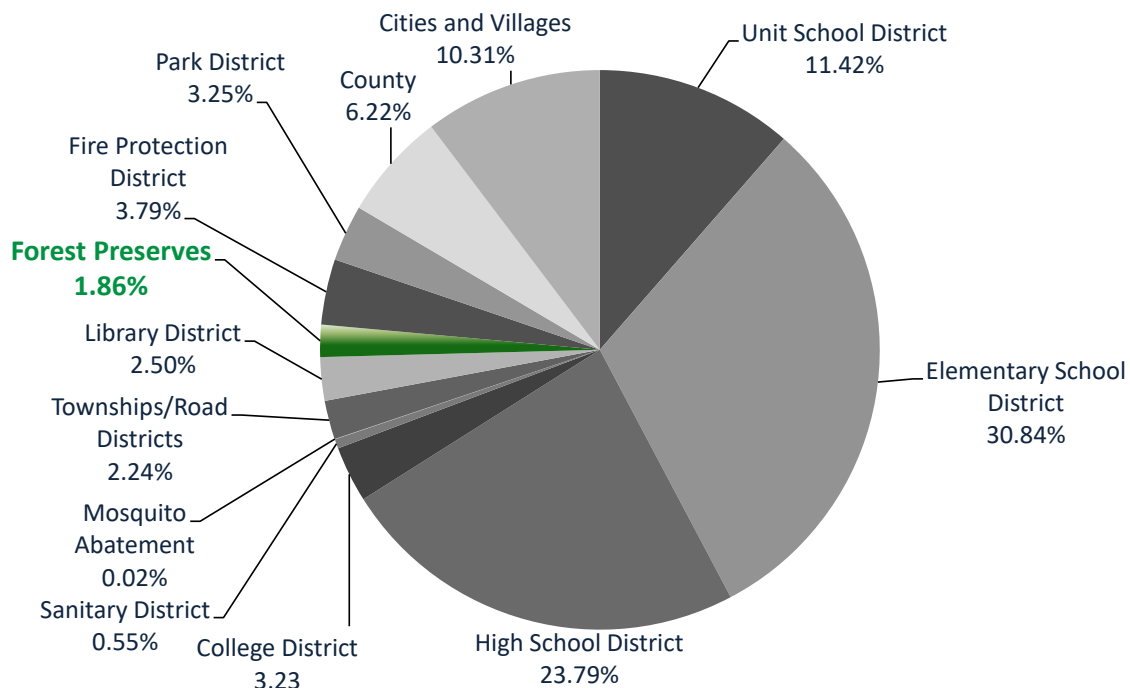
2025 Budget

DEPARTMENT	Full-Time Position Inventory	Part-Time Position Inventory	Full-Time Equivalent	FUNDING SOURCES					
				General	Audit	Insurance	Grant	Land Development	Enterprise Fund
General District	4	0	4	4	0	0	0	0	0
Administration	18	0	18	16.12	0	1.88	0	0	0
Community Engagement & Partnerships	14	1	14.23	14.23	0	0	0	0	0
Education	20	7	22.61	22.61	0	0	0	0	0
Facilities	26	55	36.16	33.16	0	0	0	3	0
Finance	10	0	10	9.2	0.8	0	0	0	0
Golf	11	159	53.22	0	0	0	0	0	53.22
Land Preservation	4	2	5.06	0	0	0	0	5.06	0
Natural Resources	29	53	37.57	0	0	0	6.42	31.15	0
Planning	8	0	8	0	0	0	0	8	0
Operations - Grounds Maintenance	34	21	42.31	38.31	0	0	0	4	0
Public Safety	23	16	28.66	28.66	0	0	0	0	0
TOTAL	201.00	314.00	279.82	166.29	0.80	1.88	6.42	51.21	53.22

LAKE COUNTY FOREST PRESERVE DISTRICT
Estimated Tax Rates and Tax Extensions for 2026 Levy Year
Compared to 2024 and 2025

<i>FUND</i>	<i>2024</i>	<i>2025</i>	<i>Estimated 2026</i>	<i>Increase (Decrease)</i>
<i>Comparative Tax Rates (Per \$100 of Equalized Assessed Valuation)</i>				
General Corporate	0.052689	0.051548	0.050508	(0.001040)
Liability Insurance	0.004703	0.004752	0.004712	(0.000040)
Land Development Levy	0.022829	0.020612	0.020470	(0.000142)
Audit	0.000566	0.000647	0.000542	(0.000105)
Retirement Fund - IMRF/FICA	0.008655	0.008264	0.008091	(0.000173)
Subtotal	0.089442	0.085823	0.084323	(0.001500)
Debt Service	0.071176	0.070141	0.074388	0.004247
Recapture Tax	0.001028	0.000838	0.000000	(0.000838)
<i>Total Tax Rates</i>	<i>0.161646</i>	<i>0.156802</i>	<i>0.158711</i>	<i>0.001909</i>
<i>Comparative Tax Extensions</i>				
General Corporate	\$17,560,156	\$18,504,726	\$19,037,991	\$533,265
Liability Insurance	1,567,413	1,705,875	1,775,957	70,082
Land Development Levy	7,608,434	7,399,306	7,715,894	316,588
Audit	188,636	232,260	204,225	(28,036)
Retirement Fund - IMRF/FICA	2,884,533	2,966,615	3,049,761	83,146
Subtotal	29,809,172	30,808,783	31,783,828	975,045
Debt Service	23,721,491	25,179,251	28,039,015	2,859,765
Recapture Tax	342,611	300,826	0	(300,826)
<i>Total Tax Extensions</i>	<i>\$53,873,275</i>	<i>\$56,288,859</i>	<i>\$59,822,843</i>	<i>\$3,533,984</i>

PROPERTY TAXES - FOREST PRESERVE RECEIVES 1.86%

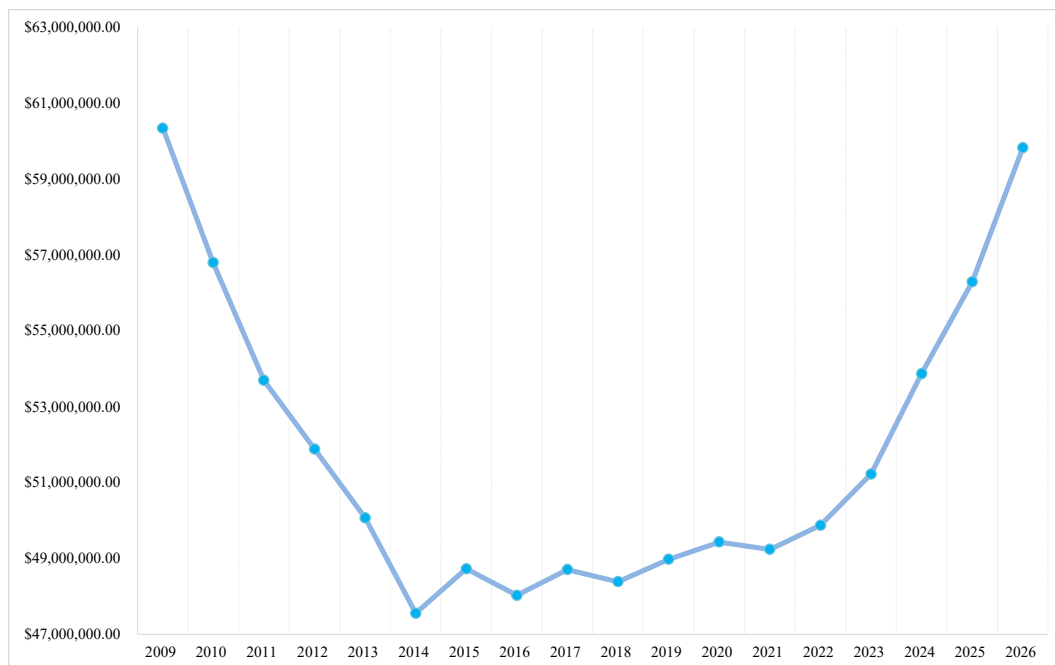


Fund Balance Summary
For Fiscal Year Ending December 31, 2027

Fund	Estimated Fund	Revenues FY 2027	Transfers FY 2027	Operating	Capital	Estimated Fund	Board Policy
	Balance 12/31/2026			Budget FY 2027	Budget FY 2027	Balance 12/31/2027	Fund Balance Goal 12/31/2027
General Corporate	\$25,266,652	\$26,129,869	(\$200,000)	\$24,934,229	\$2,785,894	\$23,476,328	\$8,727,005
Insurance	2,222,395	1,847,457	0	2,036,385	50,000	1,983,468	1,000,000
Audit	254,546	209,725	0	239,422	0	224,849	N/A
Retirement - IMRF/FICA	1,514,428	3,094,760	0	3,146,099	0	1,463,089	N/A
Land Development Levy	8,244,823	7,952,304	0	7,862,890	248,456	8,085,781	2,752,012
Forfeiture Fund	5,370	50	0	0	0	5,420	N/A
Wetlands Management Fund	154,746	6,000	0	0	0	160,746	N/A
Fort Sheridan Cemetery Fund	213,986	2,000	0	0	0	215,986	N/A
Farmland Management Fund	416,438	246,890	0	270,000	0	393,328	N/A
Tree Replacement Fund	53,264	8,000	0	0	0	61,264	N/A
Donations and Grants	761,577	837,218	0	115,814	716,395	766,586	N/A
Debt Service	3,843,351	28,361,020	0	27,765,206	0	4,439,165	N/A
Land Acquisition	137,226	21,204,000	0	328,000	20,756,000	257,226	N/A
Easements & Special Projects	658,638	12,000	0	12,000	0	658,638	N/A
Land Preparation	1,195,981	39,350	0	100,000	0	1,135,331	N/A
Development Bond & Capital Projects	1,399,343	9,541,000	0	167,000	10,101,206	672,137	N/A
Capital Facilities Improvement	1,807,018	30,000	200,000	0	0	2,037,018	N/A
Enterprise	21,905,209	7,095,900	0	6,013,818	630,000	22,357,291	2,104,836
Vehicle Replacement	4,678,522	854,402	0	0	882,000	4,650,924	N/A
Information Technology Replacement	2,272,847	379,615	0	192,610	216,000	2,243,852	N/A
Equipment Replacement	5,100,775	645,010	0	0	853,885	4,891,900	N/A
TOTAL	\$82,107,137	\$108,496,570	\$0	\$73,145,693	\$37,239,836	\$80,218,179	

Total FY 2027 Budget \$110,623,379

Historical Total Tax Extensions



Fund Balance Summary

For Fiscal Year Ending December 31, 2027 Review of Changes 10% or More

Insurance Fund (-10.8%) - 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.

Audit Fund (-11.7%) - 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 planned reduction in fund balance will bring the balance more in line with the District's fund balance policy.

Tree Replacement Fund (+15.0%) - 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 the Illinois Department of Transportation fiscal year 2012 represent tree removal along Milwaukee Avenue. These funds will be spent over the next couple of years on tree planting projects. There is no minimum fund balance requirement. The projected interest income during the year is expected to increase the fund balance.

Debt Service Fund (+15.5%) - 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 this 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.

Land Acquisition Fund (+87.4%) - In November 2024 a referendum was approved by Lake County Residents authorizing the issuance of \$155 million of bonds, with 67% approval. Of that, the funding will provide \$65 million to acquire more land. The increase in fund balance is a result of an accumulation of resources to acquire additional land.

Development Bond and Capital Projects Fund (-52.0%) - In November 2024 a referendum was approved by Lake County Residents authorizing the issuance of \$155 million of bonds, with 67% approval. Of that, the funding will provide \$60 million to complete public access improvement projects and deferred maintenance, and \$30 million to restore an additional 2,225 acres to high-quality natural areas. The projects to be completed with these funds were approved as part of the approved Ten-Year Capital Improvement Plan. Many projects require multi-year phasing and additional funding through public/private partnerships, donations, grants and other financial options. The decrease in fund balance is a result of funds being spent to develop preserves.

Capital Facilities Improvement Fund (+12.7%) - 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.

Lake County Forest Preserve District - General Fund 10 Year Forecast

General Fund	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036
	Actuals	Estimate	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Revenues:												
Property Tax	\$ 17,598,036	\$ 18,504,550	\$ 19,037,991	\$ 19,684,891	\$ 20,290,423	\$ 20,814,247	\$ 21,214,731	\$ 21,615,699	\$ 22,077,784	\$ 22,637,794	\$ 23,168,885	\$ 23,761,096
Recapture Tax			\$ 36,038	\$ 35,939	\$ 36,023	\$ 36,069	\$ 36,120	\$ 35,943	\$ 35,758	\$ 35,662	\$ 35,709	\$ 35,689
Replacement Tax	1,395,375	1,400,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000
Other Revenue	5,612,795	4,082,232	4,355,840	4,342,803	4,386,231	4,430,094	4,474,395	4,519,139	4,564,330	4,609,973	4,656,073	4,702,634
Total revenues	24,606,206	23,986,782	25,129,869	25,763,634	26,412,678	26,980,410	27,425,246	27,870,781	28,377,871	28,983,430	29,560,668	30,199,419
Expenses:												
Salaries	14,113,595	14,288,585	15,268,179	15,633,010	16,023,840	16,424,440	16,835,050	17,087,580	17,343,890	17,647,410	18,000,360	18,360,370
Benefits	2,316,370	2,496,530	3,073,227	3,226,890	3,388,230	3,557,640	3,735,520	3,922,300	4,118,420	4,324,340	4,540,560	4,767,590
Vacancy Factor	0	0	(390,000)	(365,000)	(350,000)	(325,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
Commodities	1,676,713	1,739,645	1,753,579	1,771,110	1,783,510	1,795,990	1,808,560	1,821,220	1,833,970	1,846,810	1,859,740	1,872,760
Contractuals	4,521,018	5,335,258	5,229,315	5,208,015	5,244,470	5,259,796	5,296,610	5,333,690	5,371,030	5,408,630	5,446,490	5,484,620
Total Operating Expenses	22,627,696	23,860,019	24,934,300	25,474,025	26,090,050	26,712,866	27,375,740	27,864,790	28,367,310	28,927,190	29,547,150	30,185,340
Revenues less operating expenditures	\$1,978,510	\$126,763	\$195,569	\$289,609	\$322,628	\$267,544	\$49,506	\$5,991	\$10,561	\$56,240	\$13,518	\$14,079
Capital Outlay - general	173,105	601,621	365,795	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
General Fund Capital Projects/CIP	2,363,475	5,545,005	2,420,099	1,319,900	1,555,000	903,000	505,513	1,407,723	1,463,739	822,789	885,047	950,699
Grant Revenue	0	(400,100)	(1,000,000)	0	0	0	0	0	0	0	0	0
Total Capital Expenses	2,536,580	5,746,526	1,785,894	1,419,900	1,655,000	1,003,000	605,513	1,507,723	1,563,739	922,789	985,047	1,050,699
Transfer to Capital Facilities Replacement & Golf	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Revenues less total expenses	(\$758,070)	(\$5,819,763)	(\$1,790,325)	(\$1,330,291)	(\$1,532,372)	(\$935,456)	(\$756,007)	(\$1,701,732)	(\$1,753,178)	(\$1,066,549)	(\$1,171,529)	(\$1,236,620)
Beginning Fund Balance	31,844,484	31,086,414	25,266,651	23,476,326	22,146,035	20,613,663	19,678,207	18,922,200	17,220,468	15,467,290	14,400,741	13,229,212
Projected Ending Fund Balance	\$31,086,414	\$25,266,651	\$23,476,326	\$22,146,035	\$20,613,663	\$19,678,207	\$18,922,200	\$17,220,468	\$15,467,290	\$14,400,741	\$13,229,212	\$11,992,591
Fund balance requirement	\$7,919,694	\$8,351,006	\$8,727,005	\$8,915,909	\$9,131,518	\$9,349,503	\$9,581,509	\$9,752,677	\$9,928,559	\$10,124,517	\$10,341,503	\$10,564,869

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LAKE COUNTY FOREST PRESERVES
2027
Budget Summary By Major Fund

	General Corporate (including Audit, Insurance, Wetlands and Fort Sheridan Cemetery Funds)			Land Development Levy			Debt Service		
	Actual 2025	Estimate 2026	Budget 2027	Actual 2025	Estimate 2026	Budget 2027	Actual 2025	Estimate 2026	Budget 2027
Revenues									
Property taxes	\$19,353,261	\$20,442,240	\$21,054,211	\$7,613,663	\$7,399,110	\$7,730,304	\$23,735,483	\$25,179,430	\$28,039,020
Replacement taxes	1,395,375	1,400,000	1,700,000	0	0	0	0	0	0
Golf course revenues	0	0	0	0	0	0	0	0	0
Grants and donations	708,415	555,900	1,197,548	199,021	191,973	0	0	0	0
Land and building rental	383,296	393,100	377,862	0	0	0	0	0	0
Charges for services and sales	1,208,647	1,066,720	1,112,510	0	0	0	0	0	0
Permit fees	841,589	810,820	841,700	0	0	0	0	0	0
Easements and licenses	28,742	28,476	0	0	0	0	0	0	0
Program and admission fees	237,719	177,155	280,210	0	0	0	0	0	0
Investment income	1,718,730	879,800	853,500	461,266	250,000	220,000	399,291	356,200	322,000
Concessionaire revenue	388,330	300,000	375,000	0	0	0	0	0	0
Other revenue	297,249	371,661	402,510	17,713	13,024	2,000	0	0	0
Total Revenues	26,561,353	26,425,872	28,195,051	8,291,663	7,854,107	7,952,304	24,134,774	25,535,630	28,361,020
Expenditures									
Personal services	16,771,198	17,223,782	18,499,222	4,937,076	5,288,096	5,604,562	0	0	0
Commodities & contractuals	7,402,906	8,585,882	8,702,303	2,182,306	2,436,762	2,258,328	3,566	3,800	3,800
Operating Expenditures	24,174,104	25,809,664	27,201,525	7,119,382	7,724,857	7,862,890	3,566	3,800	3,800
Debt service	133,543	8,580	8,580	26,071	0	0	23,486,436	24,929,837	27,761,407
Capital expenditures	2,606,986	6,342,212	2,835,894	880,931	2,306,627	248,456	0	0	0
Total Expenditures	26,914,633	32,160,456	30,045,999	8,026,384	10,031,484	8,111,346	23,490,002	24,933,637	27,765,207
Bond proceeds	0	0	0	0	0	0	0	0	0
Issuance of Debt -Leases & Subscriptions	0	0	0	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0	0	0	0
Transfers out	(200,000)	(200,000)	(200,000)	0	0	0	0	0	0
Other financing sources (uses)	(200,000)	(200,000)	(200,000)	0	0	0	0	0	0
Total Expenditures and other financing sources (uses)	27,114,633	32,360,456	30,245,999	8,026,384	10,031,484	8,111,346	23,490,002	24,933,637	27,765,207
Net Increase (Decrease) in Fund Balance	(553,280)	(5,934,584)	(2,050,948)	265,279	(2,177,377)	(159,042)	644,772	601,993	595,814
Beginning Fund Balance	34,600,189	34,046,909	28,112,325	10,156,921	10,422,200	8,244,823	2,596,586	3,241,358	3,843,351
Ending Fund Balance	\$34,046,909	\$28,112,325	\$26,061,377	\$10,422,200	\$8,244,823	\$8,085,781	\$3,241,358	\$3,843,351	\$4,439,165
Relationship between departments and financial structure:	- General District - Finance - Administration - Education - Operations - Grounds Maintenance - Police - Community Engagement & Partnerships - Facilities			- Natural Resources - Operations - Grounds Maintenance - Land Preservation - Planning					

**LAKE COUNTY FOREST PRESERVES
2027
Budget Summary By Major Fund**

Land Acquisition			Development Projects			Other Governmental Funds			Total Governmental Funds		
Actual 2025	Estimate 2026	Budget 2027	Actual 2025	Estimate 2026	Budget 2027	Actual 2025	Estimate 2026	Budget 2027	Actual 2025	Estimate 2026	Budget 2027
\$0	\$0	\$0	\$0	\$0	\$0	\$2,885,204	\$2,966,120	\$3,049,760	\$53,587,611	\$55,986,900	\$59,873,295
0	0	0	0	0	0	0	0	0	1,395,375	1,400,000	1,700,000
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	256,578	0	610,000	1,759,299	1,486,556	832,209	2,923,313	2,234,428	2,639,757
0	0	0	0	0	0	297,557	236,988	228,740	680,853	630,088	606,602
0	0	0	0	0	0	0	0	0	1,208,647	1,066,720	1,112,510
0	0	0	0	0	0	0	0	0	841,589	810,820	841,700
0	0	0	0	0	0	166,188	0	0	194,930	28,476	0
0	0	0	0	0	0	0	0	0	237,719	177,155	280,210
193,871	625,489	200,000	144,464	296,500	314,000	243,488	166,860	137,325	3,161,110	2,574,849	2,046,825
0	0	0	0	0	0	0	0	0	388,330	300,000	375,000
40,429	58,175	0	0	0	0	22,273	22,534	20,234	377,664	465,394	424,744
234,300	683,664	200,000	401,042	296,500	924,000	5,374,009	4,879,058	4,268,268	64,997,141	65,674,830	69,900,643
0	0	0	0	0	0	2,979,881	3,153,792	3,249,413	24,688,156	25,665,669	27,353,197
270,927	145,663	328,000	67,438	45,000	167,000	856,490	1,174,274	394,500	10,783,633	12,391,381	11,885,931
270,927	145,663	328,000	67,438	45,000	167,000	3,836,372	4,328,066	3,643,913	35,471,789	38,057,050	39,207,128
0	0	0	0	0	0	0	0	0	23,646,050	24,938,417	27,769,987
15,752,232	47,714,974	20,756,000	543,103	14,004,681	10,101,206	1,184,842	977,042	716,395	20,968,094	71,345,535	34,657,951
16,023,159	47,860,637	21,084,000	610,541	14,049,681	10,268,206	5,021,214	5,305,108	4,360,308	80,085,933	134,341,002	101,635,066
15,102,160	30,150,000	21,004,000	10,068,107	3,715,000	8,617,000	0	0	0	25,170,267	33,865,000	29,621,000
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	200,000	200,000	200,000	200,000	200,000	200,000
0	0	0	0	0	0	(5,550)	0	0	(205,550)	(200,000)	(200,000)
15,102,160	30,150,000	21,004,000	10,068,107	3,715,000	8,617,000	194,450	200,000	200,000	25,164,717	33,865,000	29,621,000
920,999	17,710,637	80,000	(9,457,566)	10,334,681	1,651,206	4,826,764	5,105,108	4,160,308	54,921,216	100,476,002	72,014,066
(686,699)	(17,026,973)	120,000	9,858,608	(10,038,181)	(727,206)	547,245	(226,050)	107,960	10,075,926	(34,801,172)	(2,113,423)
17,850,898	17,164,199	137,226	1,578,916	11,437,524	1,399,343	6,092,083	6,639,328	6,413,278	55,024,695	65,100,621	30,299,449
\$17,164,199	\$137,226	\$257,226	\$11,437,524	\$1,399,343	\$672,137	\$6,639,328	\$6,413,278	\$6,521,238	\$65,100,621	\$30,299,449	\$28,186,026
			- Land Preservation - Planning			- -All Departments					

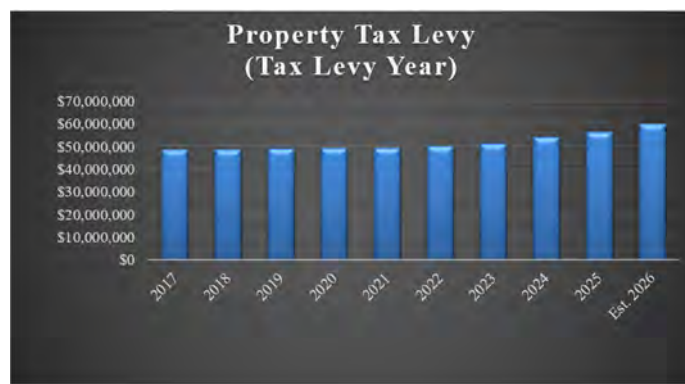
LAKE COUNTY FOREST PRESERVES
Fiscal Year 2027
Budget Summary By Major Fund

	Total Business-Type Funds			Internal Service Funds		
	Golf Course					
	Actual 2025	Estimate 2026	Budget 2027	Actual 2025	Estimate 2026	Budget 2027
<u>Revenues</u>						
Property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Replacement taxes	0	0	0	0	0	0
Golf course revenue	6,797,604	6,436,019	6,869,900	0	0	0
Grants and donations	0	0	0	0	0	0
Treasury rebate	0	0	0	0	0	0
Land and building rentals	6,600	30,000	30,000	0	0	0
Charges for service and sales	0	0	0	1,236,015	1,207,658	1,478,333
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	263,361	211,480	196,000	255,655	149,000	137,000
Concessionaire revenue	0	0	0	0	0	0
Other revenue	506	0	0	256,317	100,603	263,694
Total Revenues	7,068,071	6,677,499	7,095,900	1,747,987	1,457,261	1,879,027
<u>Expenditures</u>						
Personal services	3,239,384	3,589,391	3,424,563	0	0	0
Commodities & contractals	2,041,040	2,504,148	2,589,255	59,077	216,632	192,610
Debt service	14,513	0	0	561	0	0
Operating Expenditures	5,294,937	6,093,539	6,013,818	59,638	216,632	192,610
Capital Expenditures	712,657	1,800,612	630,000	1,145,672	1,268,040	1,951,885
Total Expenditures	6,007,594	7,894,151	6,643,818	1,205,310	1,484,672	2,144,495
Transfers in (out)	0	0	0	122,630	0	0
Other financing sources (uses)	0	0	0	122,630	0	0
Total Expenditures and other financing sources (uses)	6,007,594	7,894,151	6,643,818	1,082,680	1,484,672	2,144,495
Net Increase(Decrease) in Fund Balance	1,060,477	(1,216,652)	452,082	665,307	(27,411)	(265,468)
Beginning Fund Balance	22,061,384	23,121,861	21,905,209	11,414,248	12,079,555	12,052,145
Ending Fund Balance	\$23,121,861	\$21,905,209	\$22,357,291	\$12,079,555	\$12,052,145	\$11,786,677

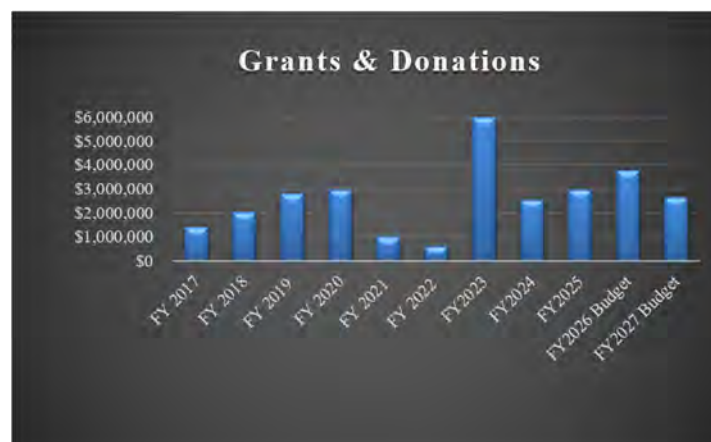
[Return to Table of Contents](#)

MAJOR REVENUE SOURCES (% OF OPERATING REVENUE) AND ASSUMPTIONS

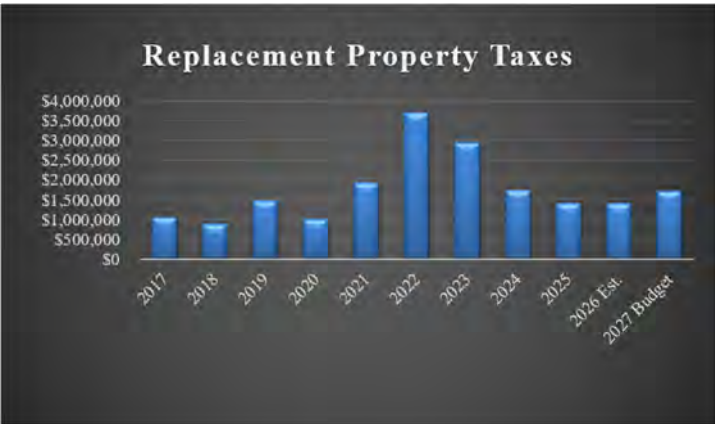
Property Tax Levy (76%) - Tax levy revenue is realized as a result of collecting taxes for real property as levied for the calendar year. Taxes collected from the current year assessments are allocated among General Corporate Fund, Land Development Levy Fund, Liability Insurance Fund, Retirement Fund, Audit Fund and Debt Service Fund 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 property tax revenues for 2027 are estimated to be 6.8% higher than last year. Property values are estimated to increase this year by 5% and are projected to increase by 2% for FY2028. Future increases after FY2028 are expected but will remain low compared to increases in prior years. The PTELL tax levy for 2026, payable in 2027, is expected to increase by 3.2% based on current estimates of property values and other factors that are part of the PTELL calculation. The debt service tax levy is expected to increase by 11.4% (2.9 million). This is because the District will issue \$32.8 million in referendum approved General Obligation bonds for land preservation and preserve improvements. Below is the tax levy history and projected 2026 levy by year.



Grants and Donations (3%) – 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 2027 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 2027 is attributable to a donation received in 2026 for Youth Conservation Cops (YCC) program. This program has been discontinued and the donation will not occur in 2027. The 2026 budget also contained revenue for a grant for repairs to the Stevenson historic home. This grant was completed during 2026.



Replacement Property Taxes (2%) – 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 21% due to changes made by the State and Department of Revenue estimations for next year.



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 2026 estimated revenue due to declines in capital project fund balances and lower interest rates.

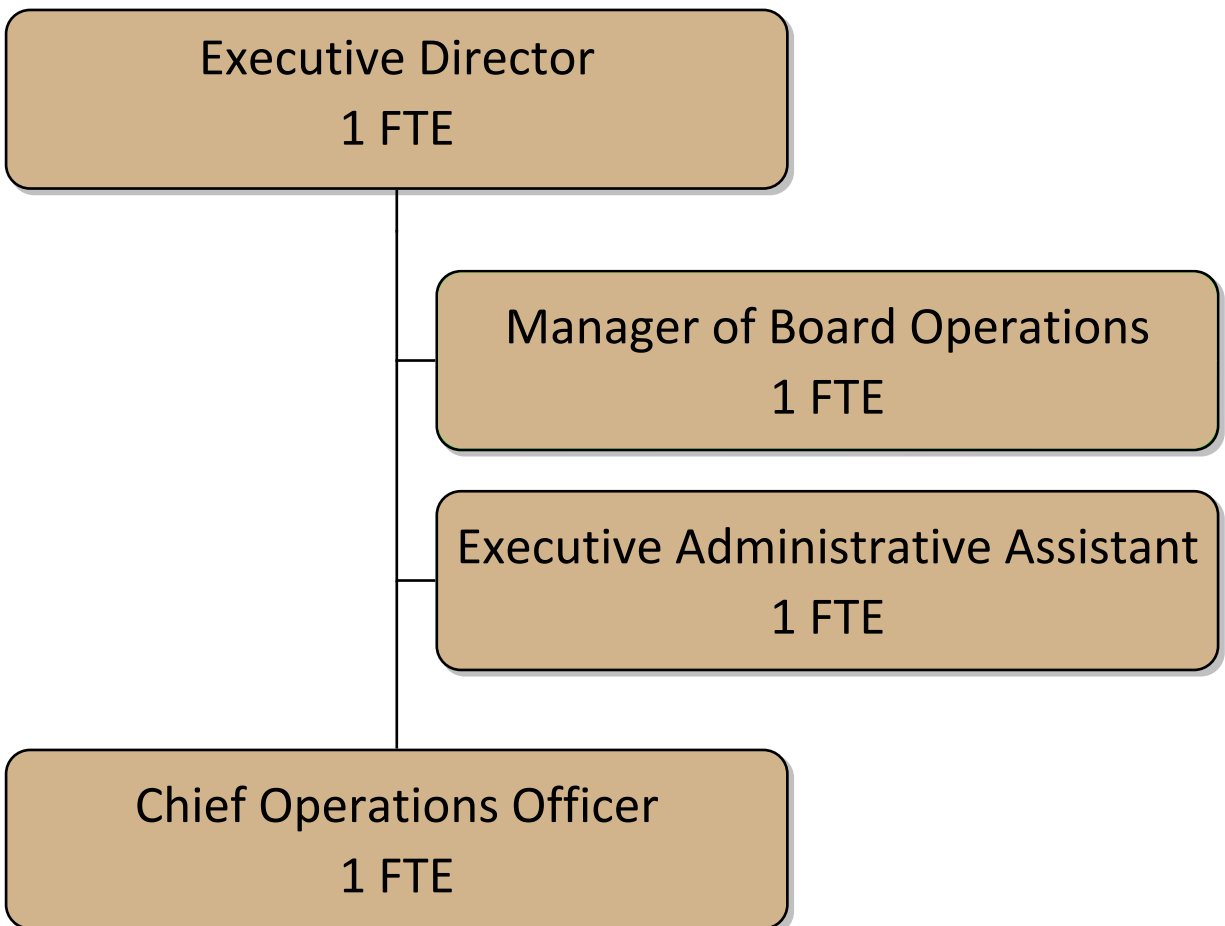


Land and Buildings Rentals (1%) - Revenue is received from farm licenses, housing units and other facilities. The District has agricultural licenses for farming and housing units which are rented to district seasonal employees, and various additional licenses that have been assumed from recent land acquisitions. In addition, the District also has several banquet facilities that it rents out to the public. Revenues are budgeted at \$636,602.00, an increase of 6.6%.

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 14.9% during 2027 over what was budgeted in 2026. The increase is attributed to higher demand for services, price increases and the resumption of revenues which had previously been diverted to the District’s endowment campaign.

Golf Course Revenues (9%) – Interest in golf play exploded during the pandemic and has grown ever since. Activity at the golf courses has remained at this higher rate over the last several years. Revenues for the 2027 budget are projected to increase over the budget from 2026. The district will continue to promote the golf courses while it increases efficiency to reduce operating expenses.





General Program Statement

The Lake County Forest Preserves 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 a regional system of natural, educational, cultural and outdoor recreational resources.

Key Objectives for 2027

- With the successful passage of the public referendum ballot measure in November of 2024, collaborate with the Board to plan and utilize the \$155M of capital funding for land acquisition, habitat restoration and public access improvements.
- Work with the Board to implement the new five-year strategic plan.
- Work closely with the Board and the Preservation Foundation to complete the *Every Acre Strong* campaign to raise \$20M for a permanent endowment to fund on-going land management activities.
- 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, specifically focused on legislative change at the state level to allow for funding beyond current capacity.
- 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)	2024	2025	2026	2027
General District	4	4	4	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).

2026 Budget	2026 Estimate	2027 Request
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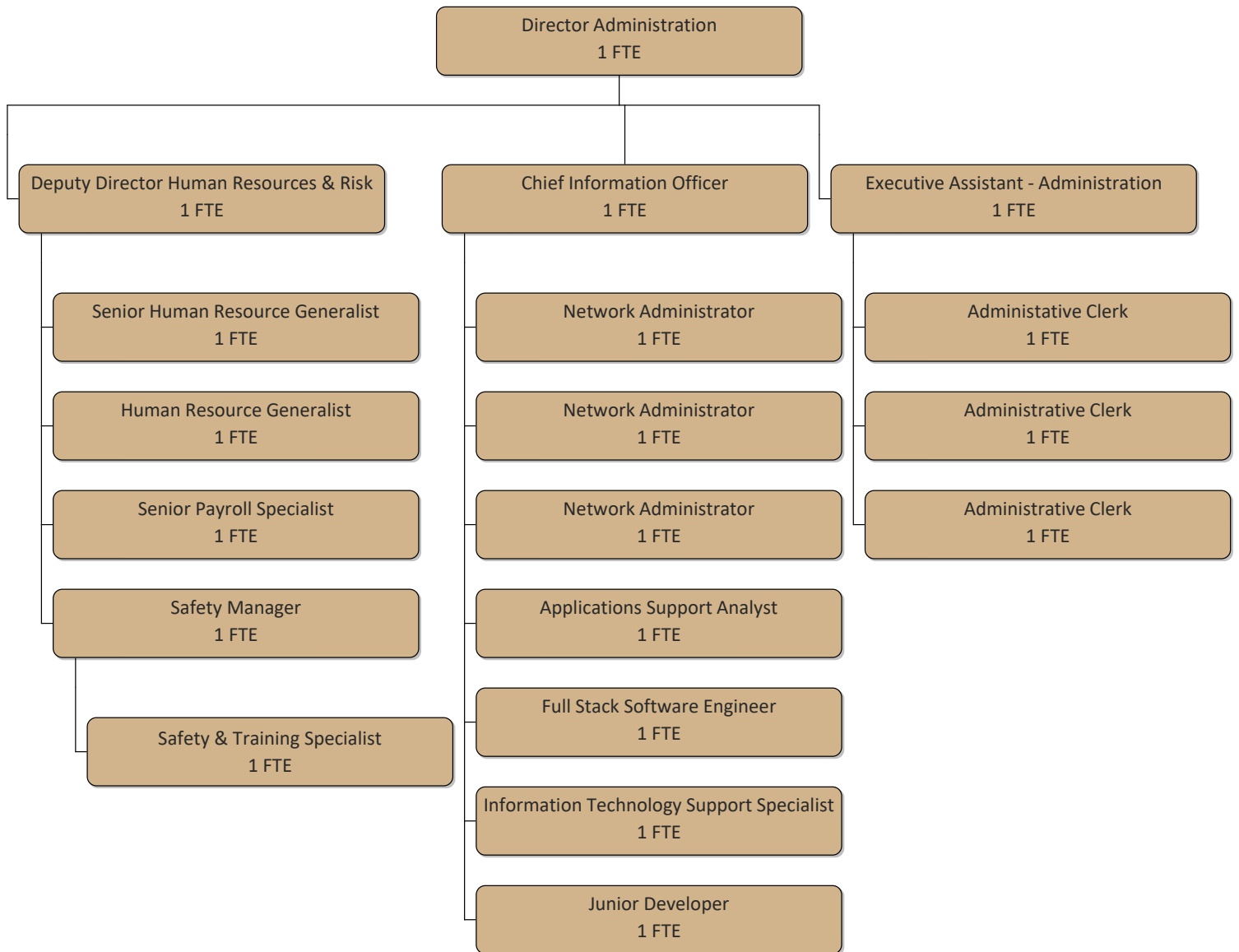
Funding Sources

General Corporate Fund Tax Levy	\$278,140	\$887,413	\$431,677
Retirement Fund Tax Levy	124,430	128,580	117,450
Grants and Donations	1,583,950	582,936	1,000,000
Investment Income (General Fund)	676,000	860,000	830,000
Other Revenue	94,000	106,801	169,000
Use of Fund balance	4,921,152	5,124,905	1,420,099
Total Funding	7,677,672	7,690,635	3,968,226

Expenditures

Salaries (4.0 FTE)	791,873	816,279	810,611
Benefits	78,981	74,988	84,871
Payroll taxes and IMRF costs	124,430	128,580	117,450
Commodities	15,050	15,050	14,050
Contractuals	586,293	570,840	489,870
Total Operating Expenses	1,596,627	1,605,737	1,516,852
Capital	6,081,045	6,084,898	2,451,374
Total Expenditures	\$7,677,672	\$7,690,635	\$3,968,226

	2024	2025	2026	2026	2027
	Actual	Actual	Budget	Estimate	Request
Expenditures					
Personnel					
Salaries & Wages	683,797	708,424	712,773	733,579	731,511
Overtime Wages	0	0	0	0	0
Sick Pay Reimbursement	0	3,711	100	3,700	100
Commissioners Salaries	81,898	76,147	79,000	79,000	79,000
Budgeted Salary Adjustment	0	0	(250,000)	0	(390,000)
Health Insurance	81,444	89,314	78,981	74,988	84,871
Total Personnel	\$847,139	\$877,596	\$620,854	\$891,267	\$505,482
Commodities					
Office Supplies	5,031	3,740	3,000	3,000	5,000
Furniture & Equipment	315	0	0	0	0
Books, Periodicals, Manuals	0	0	0	0	0
Postage	363	23	650	650	650
Operating Supplies	5,578	9,225	11,400	11,400	8,400
Total Commodities	\$11,287	\$12,989	\$15,050	\$15,050	\$14,050
Contractuals					
Legal Fees	381,225	299,653	370,000	370,000	380,400
Computer Fees & Services	541	933	1,000	1,000	12,950
Consulting Fees	9,696	62,956	145,453	130,000	50,000
Advertising	38	0	0	0	0
Printing	113	64	1,000	1,000	1,000
Dues & Subscriptions	11,111	11,758	13,550	13,550	13,550
Telephone	2,146	2,326	2,400	2,400	2,400
Vehicle Replacement Charge	4,980	4,980	4,980	4,980	4,980
IT Replacement Charge	15,570	13,120	15,730	15,730	9,620
Legislative Expenses	29,312	22,858	0	0	0
Professional Development	2,285	2,099	4,000	4,000	0
Mileage Reimbursement	348	64	200	200	200
Fees to County	0	1,766	1,770	1,770	1,770
Miscellaneous Contractuals	28,950	30,822	26,210	26,210	13,000
Total Contractuals	\$486,317	\$453,401	\$586,293	\$570,840	\$489,870
Total Operating Expenses	\$1,344,743	\$1,343,985	\$1,222,197	\$1,477,157	\$1,009,402
Capital Outlay					
Buildings & Structures	440,078	11,457	702,575	702,575	30,275
Improvements to Buildings	19,800	0	153,051	153,051	0
Capital Improvements-Preserves	2,161,026	2,352,018	4,838,578	4,842,431	2,420,099
Miscellaneous Capital	0	0	1,000	1,000	1,000
Total Capital Outlay Expenditures	\$2,620,904	\$2,363,475	\$5,695,204	\$5,699,057	\$2,451,374
Total Expenditures	\$3,965,647	\$3,707,460	\$6,917,400	\$7,176,213	\$3,460,776



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 Americans 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 2027

- Foster a culture of continuous learning, growth and professional excellence through training and access to meaningful on-the-job opportunities.
- Redevelop the District's custom mECO (Mobile Ecologist) application from a web-based platform into a native application, providing improved performance, enhanced functionality, and consistent user experience across supported devices.
- Continue the District's multi-year infrastructure refresh by replacing critical networking and security equipment to improve system performance, reliability, resiliency, and cybersecurity.
- Develop a deeper knowledge base for agency leadership by supporting District managers with thoughtful training, practical tools, and reliable processes.
- Cultivate and bring the District's refreshed core values to life through meaningful, positive recognition that celebrates staff contributions and reflects the dedication, character, and collective strength of the District's staff.
- Address the challenge of insurance increases by identifying efficient, sustainable approaches that support workforce well-being and preserve employee benefits

PERFORMANCE MEASUREMENTS	2024 ACTUAL	2025 ACTUAL	2026 ESTIMATED	2027 PROJECTED
Employment Applications Received	1,471	2,519	2,300	2,000
IT Help Desk Tickets - Opened/Closed	1,254/1,266	852/823	952/942	902/892

FULL TIME EQUIVALENT (FTE)	2024	2025	2026	2027
Administration Department	17	18	19	19

2026 Budget	2026 Estimate	2027 Request
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Funding Sources

General Corporate Fund Tax Levy	\$ 2,807,254	\$2,767,501	\$ 3,017,694
Retirement Fund Tax Levy	329,500	321,710	318,780
Insurance Fund Tax Levy	1,705,520	1,705,520	1,775,957
Investment Income (Insurance & IT Funds)	67,000	87,000	77,000
Other Revenue	24,000	64,230	54,000
IT Improvements Funding	363,670	363,670	342,115
Use of Insurance Fund balance	87,901	-	238,928
Total Funding	5,384,845	5,309,631	5,824,474

Expenditures

Salaries (19.00 FTE)	1,959,195	1,913,270	2,027,799
Benefits	331,871	366,007	453,546
Payroll taxes and IMRF costs	329,500	321,710	318,780
Commodities	227,136	222,562	221,771
Contractuals	2,212,255	2,272,622	2,536,578
Total Operating Expenses	5,059,957	5,096,171	5,558,474
Capital	324,888	213,460	266,000
Total Expenditures	\$5,384,845	\$5,309,631	\$5,824,474



Lake County Forest Preserves

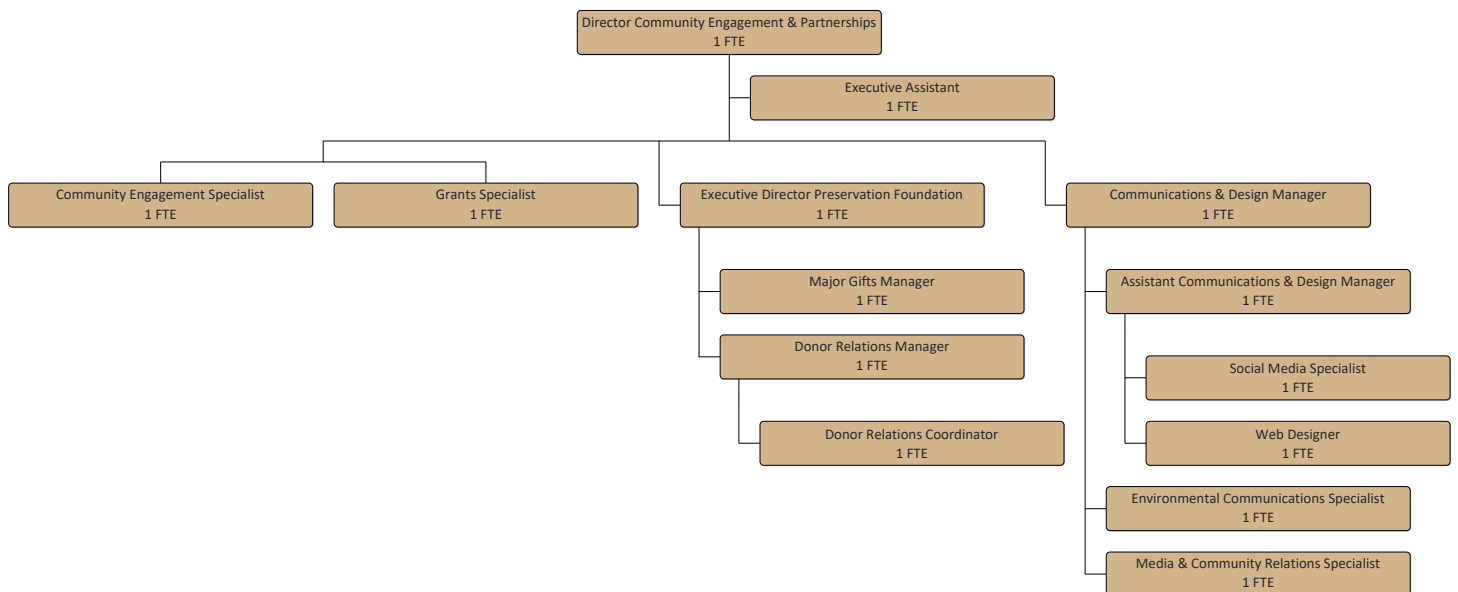
Budget Request for Fiscal Year 2027

1000 General Corporate Fund

Administration Department

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Request
Expenditures					
Personnel					
Salaries & Wages	1,491,014	1,545,989	1623540	1,624,934	1,680,640
Overtime Wages	402	49	500	1,018	500
Sick Pay Reimbursement	2,927	10,198	7,000	10,250	7,000
Health Insurance	228,845	239,052	274,795	331,822	389,491
Total Personnel	\$1,723,188	\$1,795,288	\$1,905,835	\$1,968,024	\$2,077,631
Commodities					
Office Supplies	3,364	2,964	3200	3,000	3,200
Software	3,313	5,988	12600	10,600	10,600
Computer Hardware	10,208	6,078	13500	11,500	11,500
Books, Periodicals, Manuals	0	23	0	0	0
Postage	851	912	1200	1,200	1,200
Uniforms	307	264	0	0	0
Equipment Maint. Supplies	2,587	5,185	3000	3,000	3,000
Operating Supplies	940	4,053	2,050	1,750	1,750
Employee Recognition	44,565	35,512	44,413	44,400	44,309
Total Commodities	\$66,134	\$60,979	\$79,963	\$75,450	\$75,559
Contractuals					
Legal Fees	38,956	17,369	55,000	55,000	55,000
Computer Fees & Services	84,658	147,583	242,094	271,860	283,070
Consulting Fees	94,752	111,228	146,700	123,900	234,000
Advertising	1,287	6,319	8,500	7,000	8,500
Printing	113	0	250	150	250
Dues & Subscriptions	4,867	4,917	5,180	5,300	7,389
Telephone	69,775	79,806	68,400	68,100	68,360
Online Communications	8,499	2,253	12,700	12,700	11,000
Repairs & Maint. Equipment	25,528	41,993	64,007	58,200	48,320
Equipment Rental	1,072	897	1,240	1,043	1,240
IT Replacement Charge	35,780	35,610	41,810	41,810	37,600
Certifications and Education	445	764	1,415	165	330
Professional Development	22,693	19,848	40,850	40,850	21,000
Mileage Reimbursement	56	136	300	450	450
Miscellaneous Contractuals	69,081	77,775	75,860	78,000	81,000
Total Contractuals	\$457,563	\$546,497	\$764,306	\$764,528	\$857,509
Total Operating Expenses	\$2,246,885	\$2,402,765	\$2,750,104	\$2,808,002	\$3,010,699
Capital Outlay					
Computer Hardware	0	4,220	0	0	0
Computer Software	0	0	0	0	0
Total Capital Outlay Expenditures	\$0	\$4,220	\$0	\$0	\$0
Non-operating expenses					
Principal Payments Leases	9,669	0	0	0	0
Interest Expense - Leases	368	0	0	0	0
Total Non-Operating Expenses	\$10,038	\$0	\$0	\$0	\$0
Total Expenditures	\$2,256,922	\$2,406,984	\$2,750,104	\$2,808,002	\$3,010,699

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Request
Expenditures					
Personnel					
Salaries & Wages	215,233	225,844	326,955	275,753	338,459
Overtime Wages	19	35	0	15	0
Sick Pay Reimbursement	1,128	1,291	1,200	1,300	1,200
Health Insurance	27,005	26,850	57,076	34,185	64,055
Total Personnel	\$243,385	\$254,020	\$385,231	\$311,253	\$403,714
Commodities					
Software	3,605	750	173	112	112
Operating Supplies	68,755	90,610	75,350	75,350	79,700
Total Commodities	\$72,360	\$91,360	\$75,523	\$75,462	\$79,812
Contractuals					
Legal Fees	0	0	2,500	1,000	2,500
Consulting Fees	10,353	36,111	24,165	15,000	21,000
Dues & Subscriptions	561	316	1,330	1,330	1,023
Liability Insurance	125,671	143,028	150,190	187,980	216,180
Workers Compensation Insurance	328,321	381,796	401,960	439,720	505,670
Property Insurance	226,960	182,444	191,450	217,100	249,660
State Unemployment Insurance	97,414	74,010	85,000	85,000	85,000
Other Insurance	230,608	196,453	188,730	193,000	216,710
Telephone	953	1,167	1,632	1,300	903
Loss Prevention and Reduction	65,934	85,840	111,445	95,000	119,998
IT Replacement Charge	1,440	1,080	1,790	1,790	2,905
Professional Development	2,368	7,649	8,700	3,650	8,460
Mileage Reimbursement	249	197	250	250	250
Pre-Employment Physicals	23,624	23,932	60,500	55,000	53,300
Miscellaneous Contractuals	46,552	30,946	73,325	65,992	69,300
Total Contractuals	\$1,161,009	\$1,164,968	\$1,302,967	\$1,363,112	\$1,552,859
Total Operating Expenses	\$1,476,753	\$1,510,349	\$1,763,721	\$1,749,827	\$2,036,385
Capital Outlay					
Computer Hardware	0	1,226	1,200	0	0
Computer Software	1,925	0	0	0	0
Heavy Equipment	0	26,147	0	0	0
Miscellaneous Capital	17,486	45,093	75,000	10,000	50,000
Total Capital Outlay Expenditures	\$19,410	\$72,466	\$76,200	\$10,000	\$50,000
Total Expenditures	\$1,496,163	\$1,582,814	\$1,839,921	\$1,759,827	\$2,086,385



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 and Preservation Foundation. The department seeks to inspire Lake County residents to love their forest preserves, enjoy these special places in all seasons, and 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 and promotes 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 the work of the District and Preservation Foundation through a mobile-responsive website at LCFPD.org, *Horizons* quarterly magazine, media relations, social media, e-newsletters, online blogs, advertising campaigns, a podcast, graphic design, videography, print and digital resources, and associated tools. Communications & Design staff work closely with each department and the Board to expand public awareness and use of District events and facilities as part of the 100-Year Vision and Strategic Plan, and to promote progress in land acquisition, preserve improvement projects, habitat restoration efforts, as well as Preservation Foundation fundraising campaigns. 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, social media, advertising, and website development 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 1,200 sales orders valued at nearly \$67,000 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 2027

Implement key elements identified as Strategic Plan priorities:

- **Branding & Messaging:** Design and communicate focused public awareness messages through *Horizons* feature articles, media coverage, website content, videography and social media posts that inspire people to interact with and support their forest preserves and the Preservation Foundation. Focus on broadening conversations with diverse audiences to increase awareness and motivate the public to actively use forest preserves, participate in programs, and become a volunteer or donor. Actively scan and improve applications of the District brand. Work across departments to ensure consistent brand application across all assets, communications, and landscapes.

- **Media and Community Relations:** Build upon media strategies that strengthen our presence in the community and draw broader connections between District objectives and regional initiatives. Build awareness of the District’s mission, with special focus on the Preservation Foundation and its Every Acre Strong campaign, promotion of fundraising opportunities, community events, land acquisition purchases through referendum funding, preserve improvements, and water resource projects. Continue guest writing the successful *Daily Herald* column in the Neighbor section.
- **Preservation Foundation Endowment Campaign:** Promote the Preservation Foundation’s Every Acre Strong campaign through print, digital and grassroots outreach efforts to help reach the goal of \$20 million.
- **Preserve Webpage Updates:** Work collaboratively with Land Preservation, Education, Natural Resources, and Planning staff to create listings for preserves and facilities not currently represented on our website. Update webpages for existing preserves and facilities to reflect up-to-date information to the public.
- **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 droneography photography and videography to capture the progress of large-scale projects and tell scientific stories in an engaging, relatable way to broad audiences.
- **Education and Recreation Initiatives:** Promote nature and history education programs, summer 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 Beer Garden, golf courses, marinas, hiking trails and other recreational amenities through advertisements, marketing campaigns, public relations, media coverage, website, social media platforms and other print and 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 strategic 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. 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 of ADA improvements according to plan requirements.

CALENDAR YEAR	2024	2025	2026	2027
Communication Insights	ACTUAL	ACTUAL	ESTIMATED*	PROJECTED*
Website—LCFPD.org				
Website Views ¹	2,274,489	2,120,691	2,150,000	2,250,000
Total Sales Revenue	\$861,940	\$799,968	\$803,000	\$807,000
Total Number of Orders	15,563	13,347	13,600	14,000
Horizons²				
Annual Total Mailed	133,254	138,929	144,000	148,000
Annual Total Printed	163,290	164,065	165,000	166,000
Online Flipbook Reads / Impressions	17,714 / 80,949	9,065 / 51,135	10,000 / 78,000	11,000 / 80,000
E-newsletters				
Total Subscribers ³	69,088	65,600	67,000	68,000
Facebook				
Followers	25,249	28,954	32,000	35,000
Total Impressions ⁴	21,741,664	17,835,478	19,000,000	20,000,000
Flickr				
Total Photos Uploaded by Members ⁵	15,000	16,000	16,700	17,500
Instagram				
Followers	8,057	9,339	10,500	11,500
Total Impressions ⁴	889,808	919,339	960,000	1,000,000
Lake County Nature Blog				
Views	12,049	16,178	21,000	24,000
Visitors	9,225	12,324	17,000	19,000
LinkedIn				
Followers	2,766	3,335	3,600	4,000
Podcast: Words of the Woods				
Total Plays	1,498	2,735	2,800	2,900
X				
Engagement	1,157	474	480	490
Followers ⁶	5,171	5,086	5,100	5,200
YouTube				
Total Views ⁷	323,500	57,075	58,000	59,000
Untappd				
Views	26,000	22,468	23,000	24,000
Subscribers	65	75	80	85

* **Estimate** column reflects insights from January 1 to December 31, 2026 due to the timing of this publication. **Projected** column predicts 2027 fiscal year.

¹ Website views indicate the number of pageviews 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.

³ Communications & Design staff communicate via email subscribers and reporters.

⁴ Total impressions are the number of times any content was displayed on a person's screen. 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 Secondary account was deactivated in 2024 to streamline communications.

⁷ Total views spiked in 2024 from boosted public service announcements and two large production videos.

Development Division – Program Statement

The Development Division was created in 2006 to raise non-tax revenue for the District through state and federal competitive grants, private contributions and sponsorships from individuals, corporations and foundations. Working with all District departments, the Development Division raises restricted and unrestricted funds for District operations, projects, programs and capital improvements.

In 2007, the Preservation Foundation of the Lake County Forest Preserves was incorporated and received its 501(c)(3) status to aid in this process. Since the Division's inception, through December 31, 2025, the Division has raised \$47,293,082 in cash and in-kind contributions, representing a 476% return on investment.

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

Key Objectives for 2027

Complete the *Every Acre Strong* campaign to raise \$20M for a permanent endowment to fund ongoing land management activities.

- Create donor-centric strategies to inspire support for the District's mission.
- Work with Preservation Foundation Board of Directors to identify, cultivate, and solicit gifts at all levels to the campaign.
- Continue to partner with colleagues across the District to find unique ways to introduce the potential donors to the Preservation Foundation and the campaign.
- Identify prospective donors through State of the Preserves, Acorns to Oaks and Be An Ethel Day of Action to bring new supporters to the campaign and inspire repeat gifts from campaign donors.
- Evaluate campaign prospects and prioritize solicitations. Distribute all remaining campaign materials.
- Create a plan to promote and grow both the Ethel Untermyer Society (donors who give more than \$1,000 annually) and the Century Oak Society (donors who include the Forest Preserves in their estate plan). Review giving levels for enrollment.
- Identify strategies for successful moves management and connect workflows.
- Highlight the impact of giving to the Accelerator Funds and 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 and existing donors to give to the Forest Preserves.

Fundraising Revenue	2025 Actual	2026 Projected	2027 Projected
Unrestricted	\$306,050	\$310,000	\$300,000
Temporarily (Program) Restricted	\$954,984	\$2,143,288	\$2,055,650
<i>Care of Trails and Preserves</i>	\$30,923	\$28,205	\$30,000
<i>Nature and History Education</i>	\$1,826	\$2,780	\$2,500
<i>Habitat Restoration</i>	\$17,396	\$31,233	\$25,000
<i>Volunteer Support</i>	\$23,130	\$48,000	\$75,000
Permanently Restricted	\$3,818,593	\$3,500,000	\$3,650,000
Total Fundraising Revenue	\$5,079,626	\$5,953,288	\$6,005,650
Giving Society Members	2025 Actual	2026 Projected	2027 Projected
Ethel Untermeyer Society	184	198	217
Century Oak Society	36	41	46
Engagement Activities	2025 Actual	2026 Estimated	2027 Projected
New Donors	242	350	385
Cultivation and Stewardship Events	40	37	25
Board and Committee Recruitment	0	3	3

**Every Acre Strong Campaign
as of July 10, 2026**

Range	Gifts Goal	Gifts Received	% of Goal
\$2,500,000+	1	-	0%
\$1,000,000-\$2,499,999	3	3	100%
\$500,000-\$999,999	6	9	150%
\$250,000-\$499,999	10	6	60%
\$100,000-\$249,999	20	7	35%
\$50,000-\$99,999	20	7	35%
\$25,000-\$49,999	100	12	12%
\$10,000-\$24,999	200	51	26%
\$5,000-\$9,999	200	60	30%
\$1,000-\$4,999	200	272	136%
\$250-\$999	600	499	83%
Gifts below \$249	1,500	1,071	71%
TOTAL	2,860	1,997	70%

**Every Acre Strong Campaign
as of July 10, 2026**

Range	Amount Goal	Amount Raised	% of Goal
\$2,500,000+	\$2,500,000	\$0	0%
\$1,000,000-\$2,499,999	\$3,000,000	\$3,380,536	113%
\$500,000-\$999,999	\$3,000,000	\$4,620,900	154%
\$250,000-\$499,999	\$2,500,000	\$2,017,175	81%
\$100,000-\$249,999	\$2,000,000	\$991,540	50%
\$50,000-\$99,999	\$1,000,000	\$370,869	37%
\$25,000-\$49,999	\$2,500,000	\$356,955	14%
\$10,000-\$24,999	\$2,000,000	\$638,531	32%
\$5,000-\$9,999	\$1,000,000	\$367,762	37%
\$1,000-\$4,999	\$200,000	\$611,044	306%
\$250-\$999	\$150,000	\$168,204	112%
Gifts below \$249	\$150,000	\$82,374	55%
TOTAL	\$20,000,000	\$13,605,889	68%

FULL TIME EQUIVALENT (FTE)	2024	2025	2026	2027
Community Engagement & Partnerships	14.38	14.23	14.23	14

2026 Budget	2026 Estimate	2027 Request
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Funding Sources

General Corporate Fund Tax Levy	\$2,461,580	\$2,149,175	\$2,369,236
Retirement Fund Tax Levy	237,020	200,140	226,930
Other Revenue	121,000	116,200	174,548
Total Funding	2,819,600	2,465,515	2,770,714

Expenditures

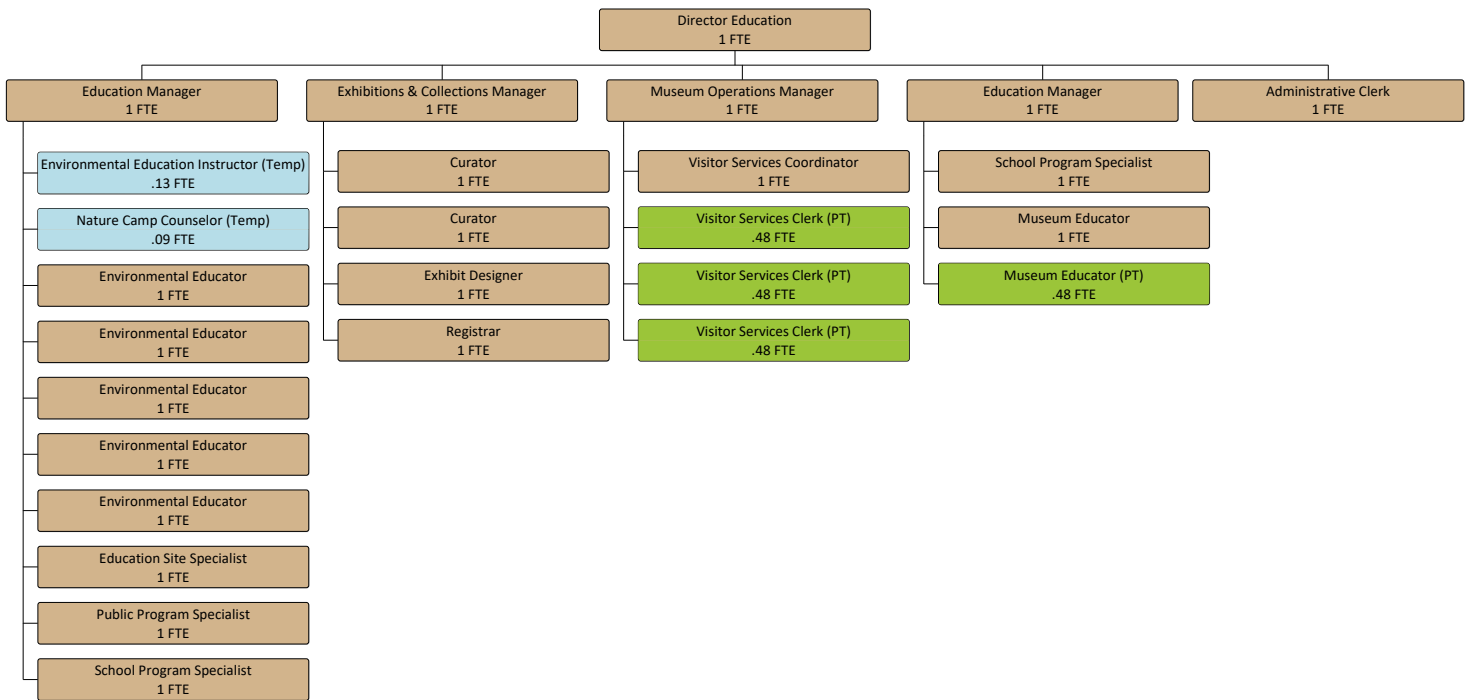
Salaries (14.00 FTE)	1,395,902	1,178,680	1,428,104
Benefits	193,387	153,165	203,446
Payroll taxes and IMRF costs	237,020	200,140	226,930
Commodities	165,225	137,225	145,457
Contractuals	828,066	796,305	786,777
Total Operating Expenses	2,819,600	2,465,515	2,790,714
Capital	0	0	0
Total Expenditures	\$2,819,600	\$2,465,515	\$2,790,714

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Request
Expenditures					
Personnel					
Salaries & Wages	1,255,207	1,313,017	1,387,441	1,165,371	1,423,904
Part Time Wages	0	9,324	7,761	9,056	0
Overtime Wages	1,033	772	700	253	700
Sick Pay Reimbursement	3,525	4,039	0	4,000	3,500
Health Insurance	185,557	179,039	193,387	153,165	203,446
Total Personnel	\$1,445,322	\$1,506,191	\$1,589,289	\$1,331,845	\$1,631,550
Commodities					
Office Supplies	1,828	3,927	4,320	4,320	4,700
Computer Hardware	1,243	0	0	0	0
Postage	159,375	113,133	139,045	111,045	119,747
Operating Supplies	19,957	20,974	21,860	21,860	21,010
Total Commodities	\$182,402	\$138,034	\$165,225	\$137,225	\$145,457
Contractuals					
Computer Fees & Services	65,834	70,736	172,406	165,000	160,661
Consulting Fees	102,145	58,540	36,455	36,455	25,250
Advertising	114,302	73,307	93,520	93,520	97,900
Printing	226,447	176,519	239,200	239,200	236,060
Photography Services	0	0	0	0	0
Dues & Subscriptions	19,915	22,310	33,461	33,461	53,555
Telephone	6,313	6,274	7,200	6,900	7,200
Online Communications	0	0	0	0	0
Vehicle Replacement Charge	0	0	0	0	0
IT Replacement Charge	16,460	18,270	25,620	25,620	25,025
Legislative Expenses	0	54,503	57,965	58,909	45,800
Professional Development	11,414	14,920	16,000	16,000	9,600
Mileage Reimbursement	227	233	900	900	950
Miscellaneous Contractuals	182,118	176,090	145,340	120,340	124,776
Total Contractuals	\$745,176	\$671,704	\$828,067	\$796,305	\$766,777
Total Operating Expenses	\$2,372,900	\$2,315,929	\$2,582,581	\$2,265,375	\$2,563,784
Capital Outlay					
Buildings & Structures	0	0	0	0	0
Subscription Outlay	35,997	0	0	0	0
Total Capital Outlay Expenditures	\$35,997	\$0	\$0	\$0	\$0
Non-operating expenses					
Principal Payments Subscription	37,125	37,771	0	0	0
Interest Expense - Subscription	708	1,396	0	0	0
Total Non-Operating Expenses	\$37,833	\$39,167	\$0	\$0	\$0
Total Expenditures	\$2,446,730	\$2,355,096	\$2,582,581	\$2,265,375	\$2,563,784

Private Donations & Sponsorship
Revenue received by the

Preservation Foundation*	\$2,829,862.80	\$4,396,040.46	\$4,465,000	\$3,891,000	\$4,050,000
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*Funds are held by the Preservation Foundation in a permanent endowment for the Forest Preserves or distributed throughout the budget as Donations and Grant Revenue as received.



General Program Statement

The primary function of the Education Department is the preservation and interpretation of Lake County's natural and human history. 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 net-zero 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 2027

- Offer innovative and diverse educational programming and exhibits throughout the District that promote the value of healthy landscapes, the importance of ecosystem services and highlights Lake County's unique nature, history and culture.
- 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 the Forest Preserves' natural resource management through programs, special events, and community workdays that highlight the benefits of ecosystem services, the importance of native species, wildlife coexistence, and habitat restoration.
- Fully utilize the newly expanded east side exhibition hall by 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 special exhibits in 2027 includes: Rare Air, Reed-Turner Botanical art, Abuelita's Kitchen, LCFPD in-house volunteer exhibit, I am Wild: A Charley Harper exhibit.

- Continue to expand program offerings and exhibits to be available in Spanish to broaden accessibility to our diverse Lake County.
- Continue to expand program offerings and exhibits to under-resourced communities in Lake County.
- Expand special group workdays to foster a greater appreciation for nature and recruit new volunteers from younger demographics.
- Continue to expand partnerships with local Native people to best inform our exhibits and programming. Education staff will work to update all Native peoples related school programs to help support teachers and students with updated State Learning Standards and the new Illinois law, requiring Native American history be added to the curricula for public schools in Illinois.
- Enhance public engagements at the Welcome Center at Ryerson Woods with a new approach to visitor engagement.
- Continue to develop and provide public programs that deepen the public's engagement with their forest preserves and inspire them toward more active involvement and stewardship.
- 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	2024 ACTUAL	2025 ACTUAL	2026 ESTIMATED	2027 PROJECTED
School Group Attendance				
Environmental Education	14,789	11,027	11,000	11,200
History/Cultural Education	6,646	8,019	5,000	5,200
Other Program/Event Attendance				
Environmental Education	10,023	15,541	12,000	12,500
History/Cultural Education	5,205	4,219	5,000	5,500
Bess Bower Dunn Museum				
Museum General Admissions	18,138	21,024	22,000	22,000
Collections Customers Served	203	290	250	250
Illinois Digital Archives Page Views	17,209	38,861	22,000	18,500
Blog Page Views	114,966	59,012	70,000	75,000
Dunn TV Views (Subscribers)	66,400	36,400	32,000	35,000
Virtual Exhibit Views	2,145	6,815	5,000	5,200
Ryerson Welcome Center Attendance	8,265	7,263	8,000	8,500
Volunteer Hours	5,188	1,860	1,500	1,500

FULL TIME EQUIVALENT (FTE)	2024	2025	2026	2027
Education Department	23.19	22.61	22.99	23.14



2026 Budget	2026 Estimate	2027 Request
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Funding Sources

General Corporate Fund Tax Levy	\$2,690,798	\$2,641,631	\$2,763,704
Retirement Fund Tax Levy	312,020	306,200	294,900
Grants and Donations	29,000	33,600	29,000
Land and Building Rentals	2,000	-	-
Charges for Service and Sales	50,000	50,000	57,500
Programs and Admissions	133,823	122,155	120,310
Other Revenues	78,525	95,124	84,459
Total Funding	3,296,166	3,248,710	3,349,873

Expenditures

Salaries (23.14 FTE)	1,837,567	1,803,323	1,855,866
Benefits	401,544	369,323	452,558
Payroll taxes and IMRF costs	312,020	306,200	294,900
Commodities	143,800	162,504	163,800
Contractuals	512,719	518,845	407,699
Total Operating Expenses	3,207,650	3,160,194	3,174,823
Capital	88,516	88,516	180,000
Total Expenditures	\$3,296,166	\$3,248,710	\$3,174,823



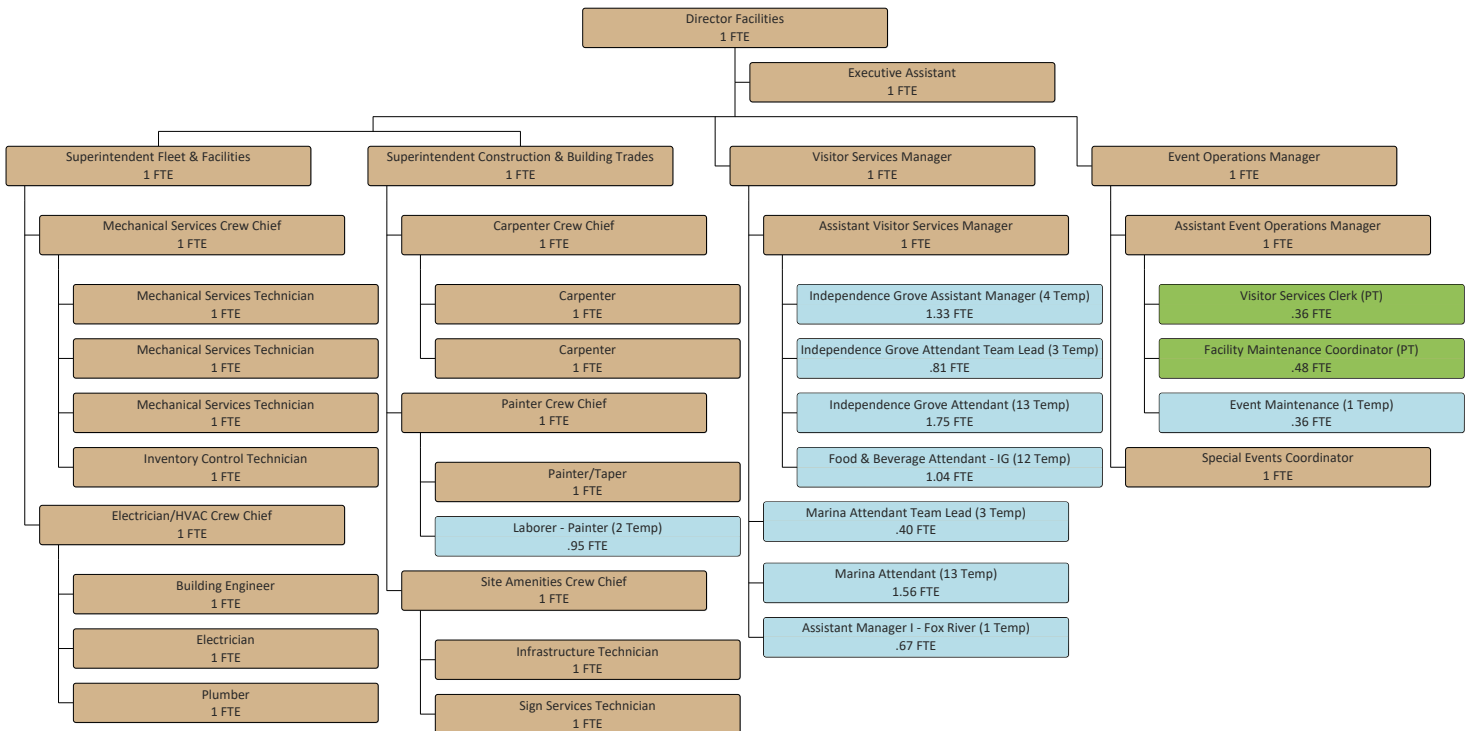
Lake County Forest Preserves

Budget Request 2027
1000 General Corporate Fund
Education Department

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Request
Expenditures					
Personnel					
Salaries & Wages	699,021	756,028	774,362	733,678	748,481
Part Time Wages	19,831	47,258	53,978	40,835	7,996
Overtime Wages	87	0	450	2,025	450
Sick Pay Reimbursement	1,196	1,776	1,000	31,000	1,000
Health Insurance	146,397	157,514	176,847	150,990	167,290
Total Personnel	\$866,532	\$962,574	\$1,006,637	\$958,527	\$925,217
Commodities					
Office Supplies	1,516	2,044	2,500	2,500	2,500
Computer Hardware	0	1,120	0	0	0
Books, Periodicals, Manuals	0	0	0	0	0
Postage	172	706	800	800	800
Uniforms	2,874	2,253	1,875	1,875	1,675
Operating Supplies	73,201	69,599	75,525	88,075	84,275
Total Commodities	\$77,762	\$75,722	\$80,700	\$93,250	\$89,250
Contractuals					
Merchant Credit Card Fees	1,995	2,291	4,500	4,500	4,500
Advertising	0	0	0	0	0
Printing	51	0	240	240	240
Dues & Subscriptions	1,505	2,538	1,794	1,794	1,144
Licenses & Permits	51	0	0	0	0
Natural Gas	1,173	1,342	1,150	1,331	1,400
Electricity	23,145	4,079	9,000	10,000	11,000
Telephone	10,830	10,628	12,700	11,800	11,800
Water & Sewer	2,029	523	800	750	800
Pest Control	585	40	180	180	180
Repairs & Maint. Building	12,946	13,068	11,960	11,960	11,000
Repairs & Maint. Equipment	0	0	200	200	200
Equipment Rental	1,390	1,688	1,200	1,200	1,200
Vehicle Replacement Charge	2,040	0	0	0	4,330
IT Replacement Charge	18,820	14,720	16,280	16,280	16,440
Certifications and Education	418	869	2,250	2,250	1,250
Professional Development	9,935	9,910	15,280	15,280	1,000
Mileage Reimbursement	2,127	2,476	1,980	1,980	2,070
Miscellaneous Contractuals	63,627	24,547	26,680	32,240	23,380
Total Contractuals	\$152,666	\$88,718	\$106,194	\$111,985	\$91,934
Capital Outlay					
Improvements to Buildings	0	0	53,516	53,516	0
Total Capital Outlay	\$0	\$0	\$53,516	\$53,516	\$0
Total Operating Expenditures	\$1,096,960	\$1,127,015	\$1,247,047	\$1,217,278	\$1,106,401

	2024	2025	2026	2026	2027
	Actual	Actual	Budget	Estimate	Request
Expenditures					
Personnel					
Salaries & Wages	713,749	743,989	763,843	768,482	796,221
Part Time Wages	27,299	43,311	89,685	73,354	93,484
Overtime Wages	254	518	600	0	600
Sick Pay Reimbursement	943.72	0	0	0	0
Health Insurance	180,204	180,480	197,828	195,900	224,942
Total Personnel	\$922,450	\$968,298	\$1,051,956	\$1,037,736	\$1,115,247
Commodities					
Office Supplies	446	309	0	0	0
Furniture & Equipment	0	0	0	0	0
Software	0	0	0	0	0
Computer Hardware	1,045	0	0	0	0
Books, Periodicals, Manuals	182	84	250	250	250
Postage	18,655	18,257	50	100	50
Uniforms	862	510	1,300	1,300	1,300
Operating Supplies	52,971	51,299	40,850	40,850	41,300
Cost of Goods Sold	41,767	38,514	20,500	26,500	31,500
Total Commodities	\$115,929	\$108,974	\$62,950	\$69,000	\$74,400
Contractuals					
Computer Fees & Services	9,149	8,767	20,346	20,346	20,490
Merchant Credit Card Fees	6,350	7,849	6,500	6,500	7,500
Advertising	809	900	900	900	900
Printing	63	0	300	300	300
Photography Services	1,800	2,400	2,400	3,700	3,600
Dues & Subscriptions	3,521	6,933	4,022	6,085	4,605
Electricity	104,326	109,638	118,800	106,000	109,000
Telephone	5,404	4,911	5,080	5,300	5,400
Pest Control	-	0	0	0	0
Repairs & Maint. Building	28,100	28,364	25,200	28,100	25,200
Repairs & Maint. Equipment	0	0	0	0	0
Equipment Rental	940	941	1,140	1,140	1,140
Vehicle Replacement Charge	2,030	0	0	0	4,340
IT Replacement Charge	22,140	22,190	34,050	34,050	20,165
Professional Development	6,576	8,138	15,280	12,050	2,345
Mileage Reimbursement	85	70	350	350	300
Miscellaneous Contractuals	22,989	99,591	100,500	141,799	72,500
Total Contractuals	\$214,281	\$300,692	\$334,868	\$366,620	\$277,785
Total Operating Expenses	\$1,252,659	\$1,377,963	\$1,449,774	\$1,473,356	\$1,467,432
Capital Outlay					
Miscellaneous Capital	0	0	35,000	35,000	180,000
Total Capital Outlay	\$0	\$0	\$35,000	\$35,000	\$180,000
Total Expenditures	\$1,252,659	\$1,377,963	\$1,484,774	\$1,508,356	\$1,647,432

	2024	2025	2026	2026	2027
	Actual	Actual	Budget	Estimate	Request
Expenditures					
Commodities					
Operating Supplies	0	0	0	0	0
Total Commodities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contractuals					
Dues & Subscriptions	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Natural Gas	3,097	4,098	4,320	4,800	4,820
Electricity	4,177	5,573	6,897	6,500	6,500
Telephone	1,751	1,444	2,300	2,000	2,000
Pest Control	720	729	800	800	800
Repairs & Maint. Building	3053.4	2,035	5,000	5,000	5,000
IT Replacement Charge	0	0	0	0	0
Miscellaneous Contractuals	0	0	500	500	500
Total Contractuals	\$12,799	\$13,880	\$19,817	\$19,600	\$19,620
Total Operating Expenses	\$12,799	\$13,880	\$19,817	\$19,600	\$19,620



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; Townline Stables at Grainger Woods; Brushwood Center at Edward L. Ryerson Forest Preserve; 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 supply store operation for the entire District; maintains, repairs, and makes improvements to the District's mechanical and electrical equipment, including HVAC, plumbing, and electrical systems.

Key Objectives for 2027

- 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 operations.
- Foster the safety culture for Construction and Trades through programs such as "Stop the Job", initiatives such as "Confined Space" and "Lock-Out Tag-Out" operational procedures, collection of incident data and a standing safety agenda item for Department leadership meetings.
- "Engineer" risk out of equipment use through the purchase of equipment and tools with state-of-the-art safety features.

- 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.
- Continue to follow the “Green Fleet Policy” through the procurement of electric vehicles and equipment whenever possible, while expanding District electrification infrastructure. Work with Community Engagement staff to promote the same.
- Emphasize the importance of preventative maintenance practices with Facilities and Trades staff with the goal of seeking out efficiencies, savings on repairs, and reducing “down time” due to mechanical failure.
- Coordinate internal and contractual efforts to install, automate and combine multiple building systems using renewable energy sources. Energy usage and strategic efficiencies will be monitored with the overarching goal of achieving net-zero energy consumption.
- Work with Facilities and Trades staff to continue ADA compliance throughout the District.

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	2024 ACTUAL	2025 ACTUAL	2026 ESTIMATED	2027 PROPOSED
Boat Slip Lease Revenue	\$196,143	\$228,551	\$228,500	\$222,000
Boat Launch Revenue	\$39,934	\$38,573	\$36,000	\$37,000
Boat Storage Revenue	\$138,451	\$147,896	\$143,570	\$148,500

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	2024 ACTUAL	2025 ACTUAL	2026 ESTIMATED	2027 PROPOSED
Greenbelt Rental Revenue	\$227,418	\$184,252	\$200,000	\$200,000

The Lodge at ThunderHawk

The use of the 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	2024 ACTUAL	2025 ACTUAL	2026 ESTIMATED	2027 PROPOSED
ThunderHawk Rental	\$74,423	\$95,291	\$100,000	\$110,000

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” concert series, and special events, as well as the concessionaire license agreement.

PERFORMANCE MEASUREMENTS	2024 ACTUAL	2025 ACTUAL	2026 ESTIMATED	2027 PROPOSED
Boat Rental Revenue	\$203,900	\$189,162	\$225,000	\$210,000
Beer Garden Revenue	\$231,088	\$267,158,	\$278,000	\$315,000
Parking Fee Revenue	\$56,213	\$60,305	\$55,000**	\$60,000***
Concessionaire Revenue	\$226,323	\$388,330	\$300,000	\$375,000
Site Rental Revenue	\$39,350	\$42,435	\$45,000	\$45,000

*New concessionaire in 2024

**Parking Fee for “Concerts in the Plaza” excluded in 2024-2026

****Parking Fee for “Concerts in the Plaza” moved to Special Events, #1570

FULL TIME EQUIVALENT (FTE)	2024	2025	2026	2027
FACILITIES	36.16	36.16	36.16	35.71

2026 Budget	2026 Estimate	2027 Request
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Funding Sources

General Corporate Fund Tax Levy	\$3,484,420	\$3,394,900	\$3,235,993
Development Fund Tax Levy	\$229,440	\$229,440	\$644,770
Retirement Fund Tax Levy	414,370	420,800	446,200
Grants & Donations	-	-	6,500
Land and Building Rentals	395,600	393,100	377,862
Charges for Service and Sales	1,840,508	1,860,708	2,191,228
Permits	27,100	27,100	27,200
Programs and Admissions	55,000	55,000	159,900
Concessionaire Revenue	300,000	300,000	375,000
Other Revenue	233,299	256,409	371,754
Total Funding	6,979,737	6,937,457	7,836,407

Expenditures

Salaries (35.71 FTE)	2,440,365	2,478,213	2,808,061
Benefits	578,352	497,934	597,786
Payroll taxes and IMRF costs	414,370	420,800	446,200
Commodities	1,171,570	1,177,020	1,244,213
Contractuals	1,004,500	992,909	921,642
Total Operating Expenses	5,609,157	5,566,877	6,017,902
Capital	1,370,580	1,370,580	1,831,405
Total Expenditures	\$6,979,737	\$6,937,457	\$7,849,307

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Request
Revenues					
Sale of Fixed Assets	2,928	3,143	0	0	1,500
Land & Building Leases	386,591	377,928	390,400	389,500	373,350
Miscellaneous Revenue	11,172	27,085	18,060	18,160	5,060
District Housing Rental	12,004	3,368	5,200	3,600	4,512
Concessionaire Revenue	226,323	388,330	300,000	300,000	375,000
Licenses	28,742	28,742	28,476	28,476	0
Donations	0	3,000	0	0	6,500
Picnic Permits	2,629	2,166	2,000	2,000	2,200
Special Use Permits	15,920	20,130	25,000	25,000	25,000
Fishing Permits	(64)	8	100	100	0
Equipment Rental	203,900	189,162	225,000	225,000	210,000
Packaged Sales	3,144	3,289	2,520	2,520	3,010
Food and Beverage Sales	236,852	273,054	278,000	278,000	337,500
Seasonal Marina Slip-Resident	100,255	104,539	105,000	118,000	110,000
Seasonal Marina Slip-Non Res	88,629	109,949	105,000	105,000	105,000
Daily Slip Fee	1,905	690	3,000	3,000	2,000
Boat Launch Season Pass	4,825	4,403	4,000	4,000	4,000
Resident Daily Boat Launch	11,544	13,940	12,000	12,000	13,000
Boat Storage	85,830	83,163	85,000	85,000	90,000
Marina Store Sales	1,975	1,780	2,000	2,000	2,000
Boat In/Out Service	36,070	46,065	40,000	43,000	40,000
Trailer Storage	16,551	18,668	15,000	19,100	18,500
Parking Fees	56,213	60,305	55,000	55,000	159,900
Non-Resident Daily Boat Launch	23,565	20,230	20,000	20,000	20,000
Interest Income-Leases	10,393	10,130	0	0	0
Lake County Fuel Revenue	233,205	154,131	100,000	100,000	100,000
492200 Merchandise Sal	0	735	0	100	0
402100 Insurance Claim	0	461	0	0	0
Total Revenues	\$1,801,097	\$1,948,594	\$1,820,756	\$1,838,556	\$2,008,032
Expenditures					
Personnel					
Salaries & Wages	2,165,719	2,047,302	2,035,421	2,056,126	2,149,156
Part Time Wages	186,827	331,248	396,444	389,392	376,315
Overtime Wages	1,910	5,872	7,500	4,896	7,500
Sick Pay Reimbursement	1,271	27,327	1,000	27,800	2,400
Health Insurance	489,683	465,076	578,352	497,934	524,826
Total Personnel	\$2,845,410	\$2,876,826	\$3,018,717	\$2,976,148	\$3,060,197
Commodities					
Office Supplies	2,732	2,580	2,900	2,900	2,400
Furniture & Equipment	19,632	16,055	16,000	16,000	23,000
Software	0	0	0	0	0
Computer Hardware	1,084	0	0	0	0
Postage	121	81	670	670	200
Gasoline & Oil	458,516	345,157	410,500	410,500	410,500
Uniforms	13,568	12,925	11,450	11,450	11,363

	2024	2025	2026	2026	2027
	Actual	Actual	Budget	Estimate	Request
Small Tools & Equipment	29,051	32,859	34,650	34,650	25,550
Building Maint. Supplies	159,846	86,781	106,400	106,400	106,400
Ground Maint. Supplies	10,877	2,110	0	1,750	0
Equipment Maint. Supplies	185,399	187,612	203,300	203,300	202,100
Vehicle Maint. Supplies	53,943	73,048	55,000	55,000	57,000
Inventory Variances	26,448	17,907	1,000	1,000	8,000
Operating Supplies	55,521	63,904	74,000	79,700	75,200
Cost of Goods Sold	76,573	89,139	80,000	80,000	80,000
Total Commodities	\$1,093,311	\$930,158	\$995,870	\$1,003,320	\$1,001,713
Contractuals					
Computer Fees & Services	4,921	10,478	19,440	19,440	19,140
Merchant Credit Card Fees	42,245	50,609	35,000	41,000	49,000
Advertising	5,616	1,051	2,950	2,950	3,250
Printing	2,085	2,411	3,590	4,980	3,590
Dues & Subscriptions	3,808	1,711	4,850	4,850	4,520
Licenses & Permits	13,054	13,856	12,330	12,980	13,020
Natural Gas	57,619	63,539	75,840	69,657	68,200
Electricity	190,168	249,449	251,889	206,500	213,000
Telephone	20,422	20,758	16,800	23,380	23,375
Water & Sewer	30,497	30,715	23,100	30,900	28,200
Pest Control	4,223	3,872	7,300	7,300	6,050
Repairs & Maint. Building	70,558	74,319	97,900	101,540	93,700
Repairs & Maint. Grounds	9,216	3,841	12,000	12,000	12,000
Repairs & Maint. Equipment	116,006	93,203	105,800	109,560	88,400
Repairs & Maint. Vehicles	31,878	28,924	25,000	25,000	20,000
Equipment Rental	14,970	14,070	25,050	33,150	24,645
Vehicle Replacement Charge	44,670	61,628	56,596	56,596	57,580
IT Replacement Charge	46,460	42,020	47,100	47,100	41,050
Equipment Replacement	5,360	5,360	2,410	2,410	4,042
Certifications and Education	190	185	2,380	2,470	4,370
Professional Development	7,133	10,531	21,600	26,315	9,700
Mileage Reimbursement	2,837	2,567	4,920	4,920	3,470
Real Estate & Drainage Taxes	1,116	250	500	500	0
Miscellaneous Contractuals	71,770	82,969	74,120	91,420	74,720
Total Contractuals	\$796,822	\$868,318	\$928,465	\$936,918	\$865,022
Total Operating Expenses	\$4,735,543	\$4,675,301	\$4,943,052	\$4,916,385	\$4,926,932
Capital					
Paving, Parking and Lights	0	0	75,000	75,000	0
Heavy Equipment	0	18,695	115,000	115,000	6,372
Computer Hardware	0	0	0	0	9,305
Computer Software	0	70,295	0	0	28,000
Furniture & Fixtures	0	0	100,000	100,000	0
Machinery & Tools	0	0	10,000	10,000	32,643
Miscellaneous Capital	0	0	6,000	6,000	19,200
Total Capital	\$0	\$88,990	\$306,000	\$306,000	\$95,520
Non-Operating					

	2024	2025	2026	2026	2027
	Actual	Actual	Budget	Estimate	Request
Principal Payment Lease	5,980	6,072	0	0	0
Interest Expense - Lease	245	153	0	0	0
Transfers	4,500	0	0	0	0
Total Non-Operating	\$10,725	\$6,225	\$0	\$0	\$0
Net Tax Levy Impact	\$2,945,171	\$2,821,922	\$3,428,296	\$3,383,829	\$3,014,420

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Request
Revenues					
Miscellaneous Revenue	5,354	13,372	5,500	5,500	5,000
Seasonal Marina Slip-Resident	100,255	104,539	105,000	118,000	110,000
Seasonal Marina Slip-Non Res	88,629	109,949	105,000	105,000	105,000
Daily Slip Fee	1,905	690	3,000	3,000	2,000
Boat Launch Season Pass	4,825	4,403	4,000	4,000	4,000
Resident Daily Boat Launch	11,544	13,940	12,000	12,000	13,000
Boat Storage	85,830	83,163	85,000	85,000	90,000
Boat In/Out Service	36,070	46,065	40,000	43,000	40,000
Trailer Storage	16,551	18,668	15,000	19,100	18,500
Non-Resident Daily Boat Launch	23,565	20,230	20,000	20,000	20,000
Total Revenues	\$374,527	\$415,018	\$394,500	\$414,600	\$407,500
Expenditures					
Personnel					
Salaries & Wages	15,351	16,973	15,748	15,771	16,445
Part Time Wages	20,570	21,510	32,297	24,593	32,656
Overtime Wages	0	34	0	68	0
Sick Pay Reimbursement	0	0	0	0	0
Health Insurance	3,294	1,953	2,388	2,059	2,478
Total Personnel	\$39,216	\$40,470	\$50,433	\$42,492	\$51,579
Commodities					
Office Supplies	485	414	500	500	500
Postage	68	0	70	70	25
Uniforms	140	0	200	200	150
Small Tools & Equipment	196	20	400	400	100
Building Maint. Supplies	0	0	300	300	100
Equipment Maint. Supplies	3,952	12,486	15,100	15,100	15,100
Operating Supplies	214	131	500	500	500
Total Commodities	\$5,056	\$13,051	\$17,070	\$17,070	\$16,475
Contractuals					
Merchant Credit Card Fees	14,425	17,449	14,000	14,000	17,500
Advertising	500	0	500	500	250
Printing	0	148	150	150	150
Dues and Subscriptions	0	0	0	0	140
Telephone	1,719	1,564	1,600	1,400	1,525
Pest Control	0	0	2,000	2,000	1,000
Equipment Rental	0	0	1,170	1,170	1,170
IT Replacement Charge	1,310	1,130	1,520	1,520	1,520
Professional Development	0	0	0	0	500
Mileage Reimbursement	0	0	250	250	300
Miscellaneous Contractuals	1,080	1,098	500	500	500
Total Contractuals	\$19,035	\$21,389	\$21,690	\$21,490	\$24,555
Capital Outlay					
Paving, Parking and Lights	0	0	75,000	75,000	0
Machinery & Tools	0	0	10,000	10,000	0
Total Capital Outlay	\$0	\$0	\$85,000	\$85,000	\$0
Non-Operating					
Principal Payment Lease	1,101	1,118	0	0	0
Interest Expense - Lease	45	28	0	0	0
Total Non-Operating Expenses	\$1,146	\$1,146	\$0	\$0	\$0
Total Expenditures	\$64,452	\$76,056	\$174,193	\$166,052	\$92,609
Net Tax Levy Impact	(\$310,074)	(\$338,962)	(\$220,307)	(\$248,549)	(\$314,891)



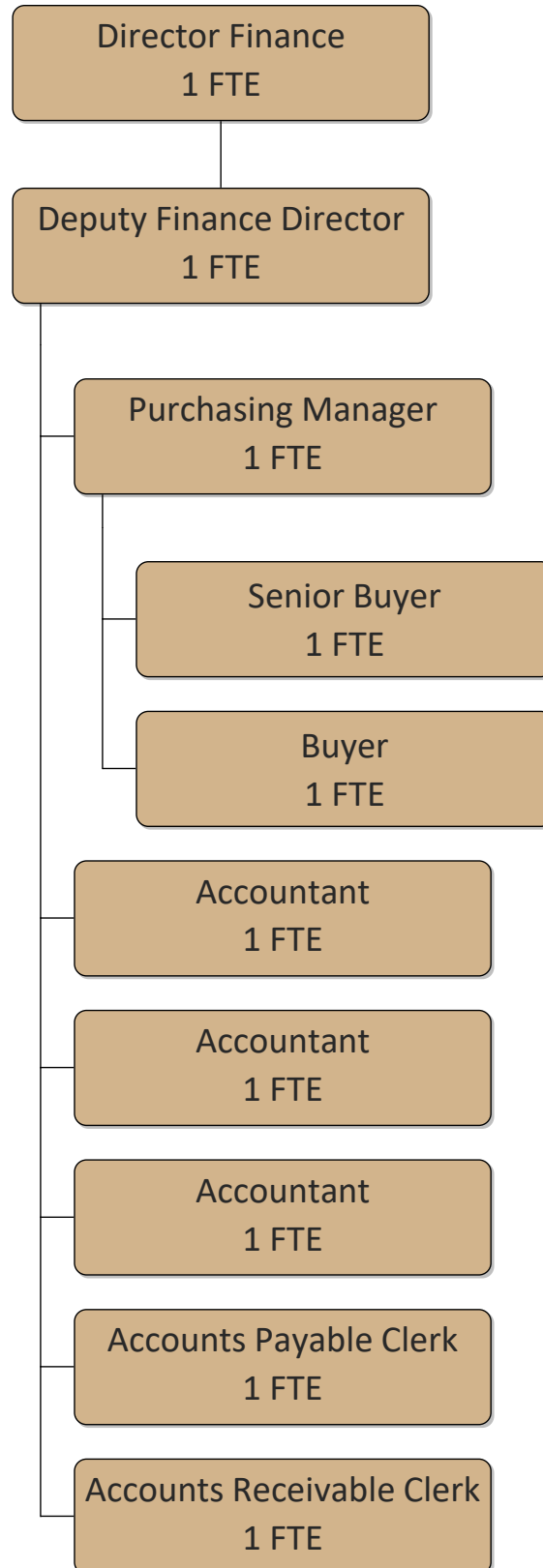
	2024	2025	2026	2026	2027
	Actual	Actual	Budget	Estimate	Request
Revenues					
Sale of Fixed Assets	2,928	3,143	0	0	1,500
Land & Building Leases	39,350	51,985	45,000	52,300	54,500
Miscellaneous Revenue	5,525	11,735	12,500	12,500	0
Concessionaire Revenue	226,323	388,330	300,000	300,000	375,000
Donations	0	3,000	0	0	6,500
Picnic Permits	2,629	2,166	2,000	2,000	2,200
Fishing Permits	(64)	8	100	100	0
Equipment Rental	203,900	189,162	225,000	225,000	210,000
Merchandise Sales	0	735	0	100	0
Packaged Sales	3,144	3,289	2,520	2,520	3,010
Food and Beverage Sales	236,852	273,054	269,500	269,500	319,500
Marina Store Sales	1,975	1,780	2,000	2,000	2,000
Parking Fees	56,213	60,305	55,000	55,000	60,000
Total Revenues	\$778,774	\$988,693	\$913,620	\$921,020	\$1,034,210
Expenditures					
Salaries & Wages	270,639	202,089	207,099	207,317	215,553
Part Time Wages	117,855	230,372	247,956	289,759	247,956
Overtime Wages	1,154	1,977	2,000	2,406	2,000
Sick Pay Reimbursement	0	0	0	0	0
Health Insurance	68,843	67,810	73,407	70,623	76,764
Total Personnel	\$458,491	\$502,248	\$530,462	\$570,106	\$542,273
Office Supplies	1,534	1,531	1,200	1,200	1,200
Furniture & Equipment	15,765	13,713	13,000	13,000	13,000
Postage	5	6	150	150	25
Uniforms	4,602	4,958	5,750	5,750	5,750
Small Tools & Equipment	594	168	700	700	700
Building Maint. Supplies	2,758	3,344	3,500	3,500	4,000
Equipment Maint. Supplies	41,033	41,976	47,000	47,000	47,000
Operating Supplies	26,595	32,852	38,800	38,800	38,800
Cost of Goods Sold	76,573	89,139	80,000	80,000	80,000
Total Commodities	\$169,461	\$187,687	\$190,100	\$190,100	\$190,475
Computer Fees & Services	105	155	8,745	8,745	9,115
Merchant Credit Card Fees	15,677	19,894	15,000	15,000	20,000
Advertising	1,393	161	300	300	300
Printing	1,923	2,263	1,300	2,690	1,300
Dues & Subscriptions	1,499	431	2,350	2,350	2,135
Licenses & Permits	2,844	2,828	2,850	2,850	2,850
Natural Gas	4,885	5,699	5,640	6,000	6,000
Electricity	14,604	17,074	15,510	13,500	16,500
Telephone	2,345	2,793	2,510	6,100	5,490
Water & Sewer	6,071	4,609	5,600	5,100	5,500
Repairs & Maint. Building	0	500	3,900	3,900	2,200
Repairs & Maint. Equipment	6,220	1,596	6,900	6,900	6,400
Equipment Rental	1,042	1,008	3,000	6,100	3,000
IT Replacement Charge	12,960	13,490	8,540	8,540	5,940



	2024	2025	2026	2026	2027
	Actual	Actual	Budget	Estimate	Request
Certifications and Education	89	0	0	90	0
Professional Development	879	3,592	5,000	5,000	2,000
Mileage Reimbursement	30	0	500	500	400
Miscellaneous Contractuals	44,560	55,987	7,200	7,200	2,000
Total Contractuals	\$117,123	\$132,081	\$94,845	\$100,865	\$91,130
Total Operating Expenses	\$745,074	\$822,015	\$815,407	\$861,071	\$823,878
Capital					
Computer Hardware	0	0	0	0	0
Furniture & Fixtures	0	0	100,000	100,000	0
Lease Outlay	0	0	0	0	0
Miscellaneous Capital	0	0	0	0	19,200
Total Capital	\$0	\$0	\$100,000	\$100,000	\$19,200
Non-Operating					
Principal Payment Lease	4,879	4,954	0	0	0
Interest Expense - Lease	200	125	0	0	0
Total Non-Operating	\$5,079	\$5,079	\$0	\$0	\$0
Total Expenses & Non-Operating	\$750,153	\$827,094	\$915,407	\$961,071	\$843,078
Net Tax Levy Impact	(\$28,620)	(\$161,598)	\$1,787	\$40,051	(\$191,132)

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Request
Revenues					
Land & Building Leases	227,418	184,252	200,000	200,000	200,000
Miscellaneous Revenue	0	128	0	100	0
Total Revenues	\$227,418	\$184,380	\$200,000	\$200,100	\$200,000
Expenditures					
Personnel					
Salaries & Wages	271,659	268,762	279,811	256,905	284,609
Part Time Wages	27,913	32,611	38,556	43,146	39,193
Overtime Wages	0	0	0	458	0
Sick Pay Reimbursement	1,271	1,367	0	1,400	1,400
Health Insurance	53,601	58,159	79,512	48,656	54,843
Total Personnel	\$354,445	\$360,899	\$397,879	\$350,565	\$380,045
Commodities					
Office Supplies	625	466	450	450	300
Furniture & Equipment	3,867	2,342	2,000	2,000	9,000
Postage	0	47	50	50	0
Building Maint. Supplies	1,368	1,780	1,800	1,800	1,800
Operating Supplies	4,425	3,320	2,000	5,600	2,000
Total Commodities	\$10,286	\$7,954	\$6,300	\$9,900	\$13,100
Contractuals					
Computer Fees & Services	875	3,282	2,000	2,000	3,000
Merchant Credit Card Fees	12,143	13,266	4,000	10,000	5,000
Advertising	675	0	0	0	1,150
Printing	162	0	140	140	140
Dues & Subscriptions	544	314	950	950	1,000
Licenses & Permits	0	0	0	650	0
Natural Gas	4,212	4,747	5,200	7,000	6,200
Electricity	22,110	30,030	32,879	28,000	31,000
Telephone	5,854	5,143	1,880	5,400	5,800
Water & Sewer	1,958	1,678	1,800	1,500	1,800
Pest Control	0	0	500	500	250
Repairs & Maint. Building	5,920	4,883	6,500	6,500	5,000
Repairs & Maint. Equipment	4,865	1,632	5,400	5,400	5,000
Equipment Rental	7,497	6,845	2,640	7,640	1,440
IT Replacement Charge	5,050	4,890	5,900	5,900	5,000
Professional Development	2,126	2,351	1,000	1,000	1,000
Mileage Reimbursement	533	196	650	650	650
Miscellaneous Contractuals	21,624	20,919	4,000	19,500	5,000
Total Contractuals	\$96,147	\$100,177	\$75,439	\$102,730	\$78,430
Total Operating Expenses	\$460,878	\$469,030	\$479,618	\$463,195	\$471,575
Net Tax Levy Impact	\$233,459	\$284,650	\$279,618	\$263,095	\$271,575

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Request
Revenues					
Land & Building Leases	74,423	95,291	100,000	100,000	110,000
Total Revenues	\$74,423	\$95,291	\$100,000	\$100,000	\$110,000
Expenditures					
Personnel					
Part Time Wages	0	0	15,425	0	15,425
Total Personnel	\$0	\$0	\$15,425	\$0	\$15,425
Commodities					
Office Supplies	88	169	250	250	150
Furniture & Equipment	0	0	0	0	0
Computer Hardware	0	0	0	0	0
Postage	0	0	50	50	0
Building Maint. Supplies	131	449	800	800	500
Operating Supplies	793	938	1,200	1,200	1,000
Total Commodities	\$1,013	\$1,555	\$2,300	\$2,300	\$1,650
Contractuals					
Computer Fees & Services	265	1,778	1,000	1,000	2,000
Merchant Credit Card Fees	0	0	0	0	2,500
Advertising	1,741	549	1,750	1,750	1,150
Printing	0	0	0	0	0
Dues & Subscriptions	1,500	657	700	700	300
Pest Control	0	0	300	300	300
Repairs & Maint. Building	2,522	1,722	3,500	3,500	2,000
Repairs & Maint. Equipment	352	0	2,500	2,500	1,000
IT Replacement Charge	0	160	1,120	1,120	1,030
Equipment Rental	224	159	1,000	1,000	250
Professional Development	1,584	0	1,100	1,100	1,000
Mileage Reimbursement	274	170	400	400	200
Miscellaneous Contractuals	1,633	1,972	1,200	1,200	1,500
Total Contractuals	\$10,095	\$7,166	\$14,570	\$14,570	\$13,230
Total Operating Expenses	\$11,108	\$8,721	\$32,295	\$16,870	\$30,305
Capital Outlay					
Furniture & Fixtures	0	0	0	0	0
Total Capital Outlay	\$0	\$0	\$0	\$0	\$0
Non-Operating Expenses					
Transfers	4,500	0	0	0	0
Total Non-Operating Expenses	\$4,500	\$0	\$0	\$0	\$0
Total Expenses	\$15,608	\$8,721	\$32,295	\$16,870	\$30,305
Net Tax Levy Impact	(\$58,815)	(\$86,570)	(\$67,705)	(\$83,130)	(\$79,695)



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 2027

- 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	2024 ACTUAL	2025 ACTUAL	2026 ESTIMATED	2027 PROJECTED
Debt Rating – Standard & Poor’s ⁽¹⁾	AAA	AAA	AAA	AAA
Debt Rating – Moody’s ⁽¹⁾	Aaa	Aaa	Aaa	Aaa
Number of Debt Issuances or Refundings	0	1	1	1

(1) Highest rating

FULL TIME EQUIVALENT (FTE)	2024	2025	2026	2027
Finance Department	10	10	10	10



2026 Budget	2026 Estimate	2027 Request
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Funding Sources

General Corporate Fund Tax Levy	\$1,668,092	\$1,633,951	\$1,709,095
Retirement Fund Tax Levy	166,530	163,130	159,760
Investment Income (Audit Fund)	5,500	5,500	5,500
Use of Audit Fund balance	-	0	29,697
Total Funding	1,840,122	1,802,581	1,904,052

Expenditures

Salaries (10.00 FTE)	988,839	968,813	1,012,002
Benefits	185,498	197,324	232,651
Payroll taxes and IMRF costs	166,530	163,130	159,760
Commodities	10,350	9,350	10,350
Contractuals	480,851	455,909	489,289
Total Operating Expenses	1,832,068	1,794,527	1,904,052
Capital	8,054	8,054	0
Total Expenditures	\$1,840,122	\$1,802,581	\$1,904,052

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Request
Expenditures					
Personnel					
Salaries & Wages	847,455	825,650	866,843	856,718	886,442
Overtime Wages	0	0	0	0	0
Sick Pay Reimbursement	2,876	2,708	2,500	2,710	3,200
Health Insurance	167,439	114,274	171,175	179,297	210,909
Total Personnel	\$1,017,770	\$942,632	\$1,040,518	\$1,038,725	\$1,100,551
Commodities					
Office Supplies	4,871	7,945	7,500	7,500	7,500
Furniture & Equipment	0	1,074	1,000	0	1,000
Computer Hardware	0	0	0	0	0
Postage	1,748	2,168	1,850	1,850	1,850
Operating Supplies	0	113	0	0	0
Total Commodities	\$6,619	\$11,301	\$10,350	\$9,350	\$10,350
Contractuals					
Computer Fees & Services	155,673	178,592	179,060	179,060	186,065
Advertising	18	39	200	200	200
Printing	3,405	3,804	3,800	3,800	3,900
Dues & Subscriptions	1,644	999	1,735	1,735	1,744
Electricity	76,492	80,387	96,600	85,000	88,300
Telephone	2,703	2,750	2,800	2,800	2,950
Water & Sewer	4,708	6,423	5,600	4,500	5,600
Disposal Services	1,567	1,713	1,850	1,850	1,850
Pest Control	616	728	800	800	800
Repairs & Maint. Building	25,100	25,336	32,570	32,570	32,570
Repairs & Maint. Equipment	0	0	180	180	180
Equipment Rental	6,802	4,837	13,600	13,600	13,600
IT Replacement Charge	11,440	9,810	12,530	12,530	12,500
Professional Development	5,311	8,736	18,000	15,000	13,000
Mileage Reimbursement	0	0	50	50	50
Miscellaneous Contractuals	18,909	19,799	21,500	21,500	22,080
Total Contractuals	\$314,388	\$343,953	\$390,875	\$375,175	\$385,389
Total Operating Expenditures	\$1,338,777	\$1,297,886	\$1,441,743	\$1,423,250	\$1,496,290
Capital Outlay					
Computer Software	0	47,568	8,054	8,054	0
Lease Capital Outlay	0	0	0	0	0
Total Capital Outlay Expenditures	\$0	\$47,568	\$8,054	\$8,054	\$0
Non-operating expenses					
Principal Payments Leases	6,984	8,380	8,500	8,500	8,500
Interest Expense - Leases	286	211	80	80	80
Total Non-Operating Expenses	\$7,269	\$8,591	\$8,580	\$8,580	\$8,580
Total Expenditures	\$1,346,046	\$1,354,044	\$1,458,377	\$1,439,884	\$1,504,870

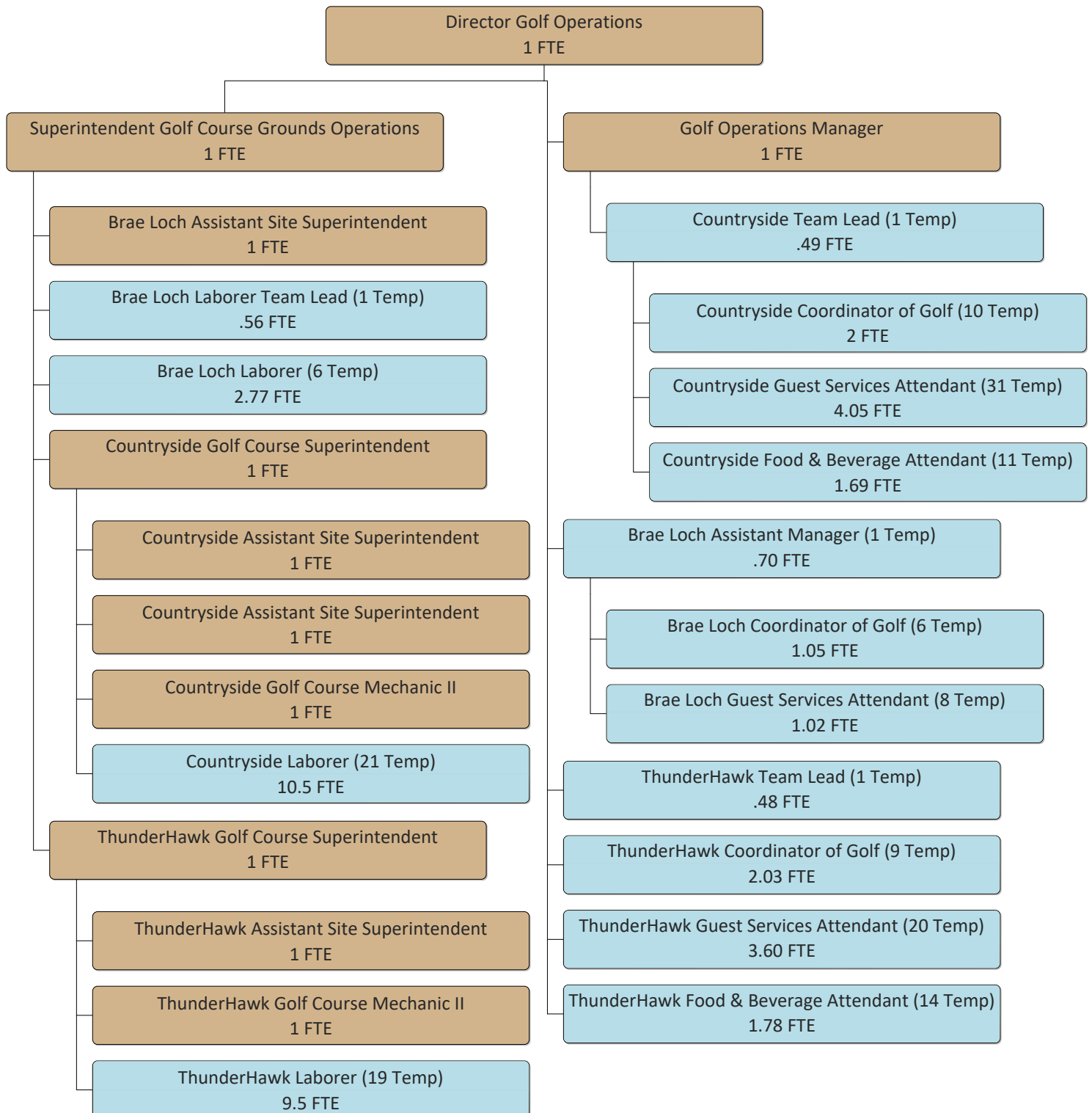


Budget Request for Fiscal Year 2027

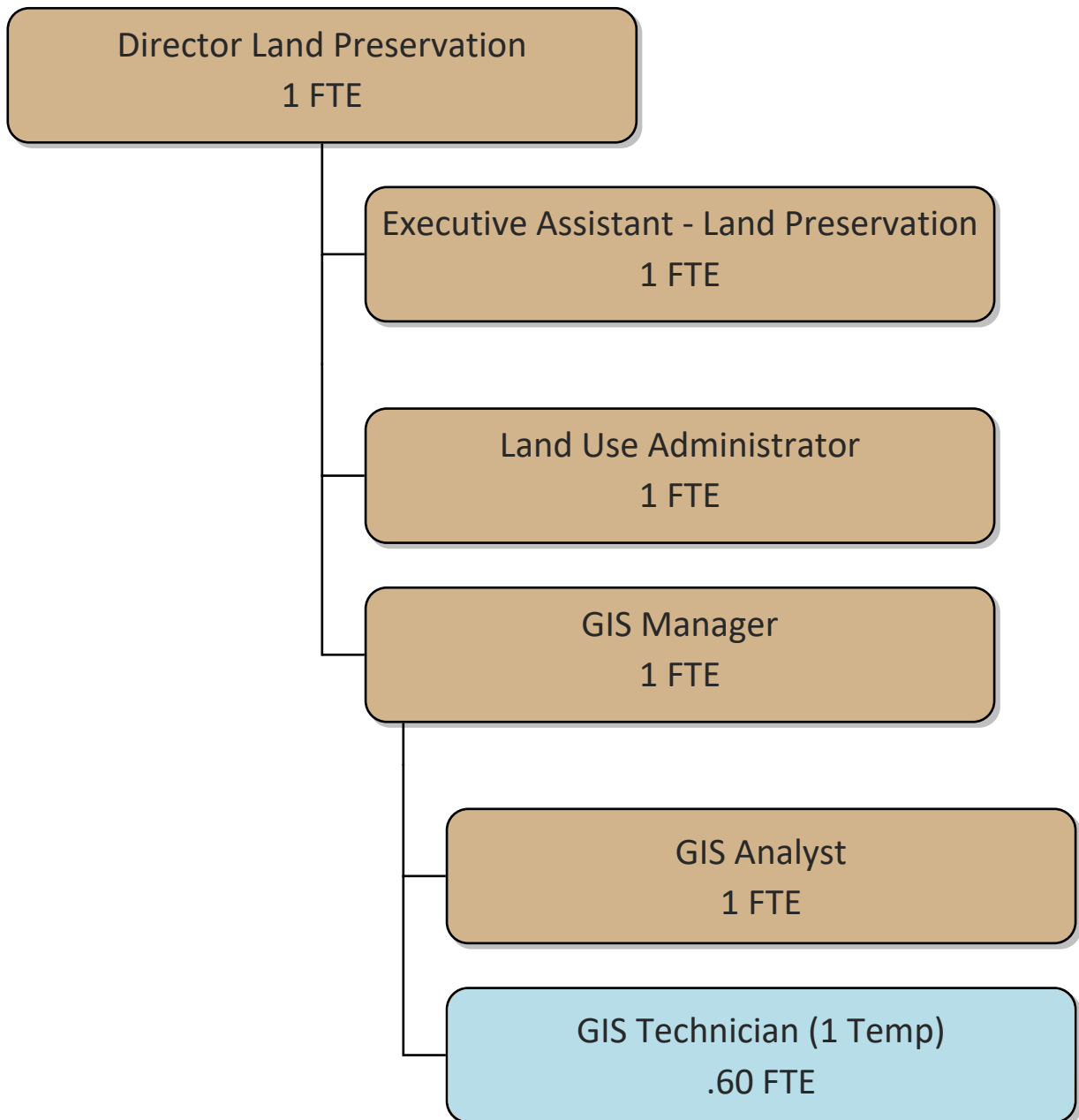
2200 Audit Fund

Finance Department

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Request
Expenditures					
Salaries & Wages	102,074	76,931	119,496	109,056	121,960
Sick Pay Reimbursement	319	330	0	330	400
Health Insurance	15,704	9,952	14,323	18,027	21,742
Total	\$118,097	\$87,213	\$133,819	\$127,413	\$144,102
Auditing Fees	56,870	59,000	68,500	68,500	82,200
Computer Fees & Services	7,275	7,598	7,936	7,874	8,300
Consulting Fees	0	3,200	3,500	2,900	3,500
Advertising	0	0	0	0	0
IT Replacement Charge	750	620	1,460	1,460	1,320
Total	\$64,895	\$70,418	\$81,396	\$80,734	\$95,320
Total Operating Expenses	\$182,992	\$157,631	\$215,215	\$208,147	\$239,422
Total Expenditures	\$182,992	\$157,631	\$215,215	\$208,147	\$239,422



The Golf Department budget summary information and reports are located in the Enterprise Fund Section, starting on page 180.



General Program Statement

The Department 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, create new sites, initiate greenway and trail corridor preservation, and preserve natural resource areas including wetlands, prairies, wildlife habitats and forested areas. In addition, the District's integrated Geographic Information System (GIS) Division is based within the Department and provides innovation and assistance to all other departments utilizing GIS.

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.

Key Objectives for 2027

- 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) 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.
- Utilize the Trust for Public Lands "Natural Solutions Tool" to identify and guide green infrastructure investment, using information from more than 80 data sets to target acquisitions for watershed-based stormwater management solutions. The objectives of the Tool include accounting for public health, equitable access to open space, biodiversity, protection from flooding, and creating regional trail connections and greenways.
- Continue to work with the Administration and Natural Resources Departments on the development of the mECO and its associated GIS datasets. The mECO application provides staff with an efficient means of collecting, analyzing, and using the information to support the District's restoration and wildlife conservation goals.
- Work with the Community Engagement and Partnerships Department to develop new Interactive Trail Map and Commemorative Gifts applications for staff and public use, utilizing new mobile-friendly technology from Esri.

- Continue to expand and improve the District’s enterprise GIS by working with all Departments to improve data collection, analysis methods and business workflows. Increase desktop, server, and online application use across all departments, District contractors, technicians, and volunteers.
- Continue to expand the District’s drone use program by working with all Departments to collect, process and share drone imagery for use in District research, publications, master plans, and restoration plans.
- 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.
- Work closely with the Community Engagement and Partnerships Department to 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.
- Work with the Preservation Foundation to identify and obtain funds that can be directed toward the endowment in conjunction with new acquisitions or restructuring existing agreements with partners or lease- and license-holders.
- Continue to develop and enhance working relationships and partnerships with non-profit land conservation organizations (such as the Barrington Area Conservation Trust, Citizens for Conservation, Lake Bluff Open Lands Association, Lake Forest Open Lands Association, The Nature Conservancy, and Openlands) that will identify and preserve properties to enhance the District’s holdings.
- Develop strategies to acquire and/or preserve in-holdings throughout the District with special emphasis on those in-holdings that could negatively impact natural 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 holdings through property restrictions such as conservation easements, deed restrictions or nature preserve dedications, as appropriate.

PERFORMANCE MEASUREMENTS	2024 ACTUAL	2025 ACTUAL	2026 ESTIMATED	2027 PROJECTED
Annual District Acres Preserved (includes easements)	115.9	411.2	406.9	400
Percent of County Preserved by District	10.38%	10.51%	10.64%	10.78%
Percent of County Preserved with Partners (Goal = 20%)	18.6% (56,118.7 acres)	18.9% (57,044 acres)	19.1% (57,487.9 acres)	19.3% (58,169 acres)
Number of District Sites	65	66	66	66
Total District Acreage	31,267.5	31,681.2	32,072.4	32,472.4

NOTE: 2024 and 2025 acquisitions were funded from April 2024 \$20,000,000 Limited Bonds. The first acquisition of 2026 used only the Limited Bonds, but the cost of the second acquisition exceeded the remaining funds, so the Limited Bonds were supplemented by monies from the November 2024 \$65,000,000 Referendum Bond Funds. All subsequent acquisitions also used Referendum funds.

LAND PRESERVATION	2024	2025	2026	2027
FULL TIME EQUIVALENT (FTE)	12.06	*5.06	5.60	5.60

* Decrease in the 2025 FTE was due to a restructuring of departments. Planning and Land Preservation Department became two separate departments.



2026 Budget	2026 Estimate	2027 Request
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Funding Sources

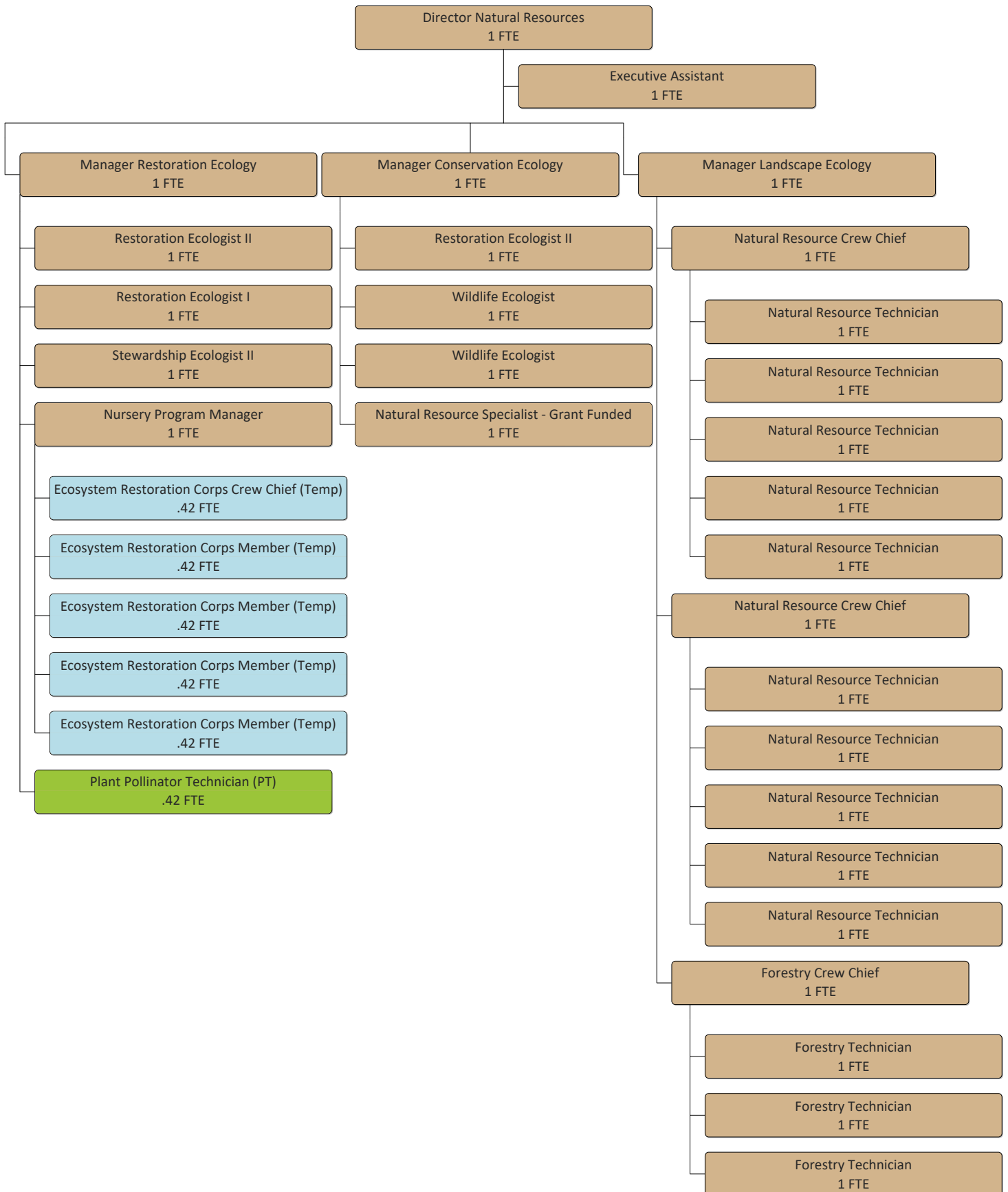
Development Fund Tax Levy	\$699,605	\$695,627	\$643,589
Retirement Fund Tax Levy	78,030	71,320	75,480
Investment Income	30,000	641,289	212,000
Bond Proceeds	0	30,150,000	21,004,000
Use of Fund balance	17,565,182	17,098,462	0
Total Funding	18,372,817	48,656,698	21,935,069

Expenditures

Salaries (5.60 FTE)	463,766	424,243	479,677
Benefits	45,922	55,339	73,092
Payroll taxes and IMRF costs	78,030	71,320	75,480
Commodities	7,785	8,175	11,476
Contractuals	212,132	357,870	531,575
Total Operating Expenses	807,635	916,947	1,171,300
Capital (including land acquisition)	17,565,182	47,739,751	20,763,769
Total Expenditures	\$18,372,817	\$48,656,698	\$21,935,069

	2024	2025	2026	2026	2027
	Actual	Actual	Budget	Estimate	Budget
Expenditures Personnel					
Salaries & Wages	381,085	426,409	437,215	410,235	453,126
Part Time Wages	0	16,500	23,751	6,919	23,751
Overtime Wages	724	450	0	2,389	0
Sick Pay Reimbursement	2,688	4,707	2,800	4,700	2,800
Health Insurance	29,974	40,895	45,922	55,339	73,092
Total Personnel	\$414,470	\$488,962	\$509,688	\$479,581	\$552,769
Commodities					
Office Supplies	1,844	508	850	850	850
Software	0	879	0	0	0
Books, Periodicals, Manuals	77	24	25	25	25
Postage	258	230	210	600	500
Uniforms	151	64	200	200	200
Equipment Maintenance Supplies	0	508	3,250	3,250	3,250
Operating Supplies	3,591	3,881	3,250	3,250	6,651
Total Commodities Contractuals	\$5,920	\$6,095	\$7,785	\$8,175	\$11,476
Legal Fees	30,815	30,414	17,500	17,500	17,500
Engineering Fees	1,500	0	0	0	0
Computer Fees & Services	57,473	62,650	96,687	95,683	96,175
Consulting Fees	4,718	44,500	25,000	25,000	25,000
Advertising	0	25	200	200	200
Printing	51	65	100	100	0
Dues & Subscriptions	598	2,519	2,600	3,880	390
Electricity	0	0	0	0	0
Telephone	2,779	2,665	3,000	2,800	3,000
Vehicle Replacement Charge	6,745	0	0	0	0
IT Replacement Charge	10,475	8,530	12,270	12,270	10,035
Equipment Replacement Charge	600	0	0	0	0
Certifications and Education	0	110	200	200	200
Professional Development	2,756	2,709	7,500	7,500	4,000
Mileage Reimbursement	0	68	75	75	75
Real Estate & Drainage Taxes	25,647	24,576	35,000	35,000	35,000
Miscellaneous Contractuals	0	0	0	0	0
Total Contractuals	\$144,160	\$178,830	\$200,132	\$200,208	\$191,575
Total Operating Expenses	\$564,550	\$673,887	\$717,605	\$687,964	\$755,820
Capital Outlay					
Miscellaneous Capital	0	12,820	0	0	7,769
Total Capital Outlay	\$0	\$12,820	\$0	\$0	\$7,769
Non-Operating Expenses					
Principal Payment Lease	23,271	24,377	0	0	0
Principal Payment Subscription	0	0	0	0	0
Interest Expense - Lease	729	372	0	0	0
Total Non-Operating Expenses	\$24,000	\$24,749	\$0	\$0	\$0
Total Expenditures	\$588,550	\$711,456	\$717,605	\$687,964	\$763,589

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Request
Capital Outlay					
Bond Issuance Costs	211,260	0	0	0	0
Land Acquisition	2,619,750	15,606,453	2,412,000	2,405,605	0
Title Fees	10,002	54,791	0	3,710	0
Tax Prorations	(23,282)	65,522	0	0	0
Other Land Acquisition Costs	(2,380)	25,468	0	0	0
Appraisal Fees	0	29,000	0	(20,000)	0
Engineering Fees	0	0	0	0	0
Legal Fees	102,180	140,765	0	21,968	0
Consulting Fees	45,250	0	0	0	0
Total Capital Outlay Expenditures	\$2,962,780	\$15,921,999	\$2,412,000	\$2,411,283	\$0
Total Expenditures	\$2,962,780	\$15,921,999	\$2,412,000	\$2,411,283	\$0



General Program Statement

The Natural Resources Department implements evidence-based restoration and management of natural resources across the District, including aquatic, terrestrial, forestry, and wildlife management projects, guided by the results from a comprehensive ecological monitoring program. The department aims to maintain biodiversity, increase the quality of the habitats found in Lake County, sustain their ecosystem services and ensure their resiliency through:

- Restoration and management of natural communities for plants and animals
- Reforestation
- Prescribed burning
- Management, monitoring, and reintroduction of endangered, threatened, and rare species
- Production of native seed
- Monitoring the flora and fauna of the natural communities in our preserves
- Conservation and research
- Animal damage management
- Invasive plant species management
- Farmland licenses

The Department prepares, designs, implements, and administers ecological restoration plans, and maintains all District landscape trees, responds to hazardous tree situations, and keeps the Des Plaines River Water Trail free of obstructions. Additionally, the Department organizes and oversees the Ecosystem Restoration Corps (ERC) summer program. Natural Resources staff manage contract administration with contractors and consultants, coordinating and implementing Board-approved District habitat restoration projects using in-house staff, ERC, partners, contractors, and volunteers.

Key Objectives for 2027

1. Aggressively pursue and take a leadership role with strategic partnerships, productive collaborations, grant funding, and revenue opportunities.
2. Develop a Ten-Year Land Management Plan.
3. **Conserve Nature at a Landscape Scale**
 - Continue implementation of the Lake County Green Infrastructure Model and Strategy that recommends four 10,000-acre ecological complexes, which include large woodland, wetland and prairie habitats, Lake Michigan protection/restoration areas, water resource areas, and to determine the economic value of ecosystem services including carbon sequestration.
 - Continue pilot project for the removal of buckthorn around Middlefork Savanna Forest Preserve 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 serves 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.
- Continue work with Resource Environmental Services, Inc. to create a wetland mitigation bank at Prairie Stream Forest Preserve and continue development and planning for a bank at Ray Lake Forest Preserve. Together, these mitigation banks will include the restoration of 750 acres of wetlands, prairies and savannas.
- 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. The Dutch Gap Canal will be remeandered and drain tiles will be disabled to restore the hydrology and geomorphology to a natural state. This will support the restoration and establishment of native plant and animal species over the 791-acre site.
- Collaborate and coordinate implementation 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 Collaboration 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.
- 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, Cuba Marsh Forest Preserve, and other open spaces in and around the southwestern portion of the County.
- Maintain priority habitat restoration projects at Grant Woods, Lakewood, Kettle Grove, Grassy Lake, Middlefork Savanna, Rollins Savanna, Spring Bluff, Lyons Woods, Pine Dunes, Prairie Wolf, Wadsworth Savanna Forest Preserves, Grainger Woods Conservation Preserve, and Edward L. Ryerson Conservation Area.
- Continue to participate in the Chicago Wilderness Alliance as a leader in conservation and land management across the region.
- Develop hydrological plans for multiple CIP projects that balance habitat restoration needs with providing access to water resources for Lake County residents.
- Implement Ten-Year Seed Procurement Plan.

4. Prevent Species Loss

- Coordinate with partners to protect and recover Chicago Wilderness’ Priority Species.
- Continue to provide leadership for the Blanding’s turtle recovery effort.

- Continue collaboration with the Chicago Botanic Garden to develop recovery protocols for rare plant species that require augmented management to ensure their persistence in Lake County, including ginseng, goldenseal, and hoary 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, producing seed for restoration projects that are not available in the commercial marketplace. Provide seed and plugs of rare local genotypes for installation in high-quality restoration areas. Expand program to include aquatic emergent species.
- Continue District's annual reforestation program, planting native trees and shrubs, focusing these efforts on potential 1,000-acre woodland complexes.
- Continue implementation of the Deer Management Program, including the strategic expansion of the program.

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.
- Collaborate with Lake County Public Health Department to provide safe waters in which the communities of Lake County may swim and recreate.
- Manage aquatic ecosystems, including invasive species control.

6. Data-driven Conservation

- Continue to monitor plants, animals and habitats, analyze and apply the results to determine the status of native species, determine restoration priorities, make evidence-based management and conservation decisions, and develop metrics to visualize management impacts.
- Continue ecological monitoring and analysis of both ecological and management data, develop metrics, and assess the efficacy of restoration and management on flora, fauna, and the abiotic components of our lands.
- Collaborate with regional partners to consolidate management, ecological and abiotic data to determine on-going trends across the region.

PERFORMANCE MEASUREMENTS	2024 ACTUAL	2025 ACTUAL	2026 ESTIMATED	2027 PROJECTED
Prairie, Woodland, Wetlands Seeded (acres)	91	259	350	750
Reforestation (trees/shrubs planted)	2,071	1,524	2,190	2,100
Prescribed Burn Management (acres)	2,220	4,000	1,600	2,100
Small Invasive Tree and Shrub Control (acres)	438	566	514	300
Selective Clearing Projects (acres)	183	373	297	350
Herbaceous Invasive Plant Control (acres)	5,034	10,093	6,250	6,500
Volunteer Stewardship (hours)	16,351	17,445	17,500	17,000
Native Seed Nursery Seed (value)	\$161,953	\$213,888	\$225,000	\$185,000

FULL TIME EQUIVALENT (FTE)	2024	2025	2026	2027
NATURAL RESOURCES	37.71	37.57	38.57	31.52



Lake County Forest Preserves

NATURAL RESOURCES 2027 Budget

2026 Budget	2026 Estimate	2027 Request
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Funding Sources

Development Fund Tax Levy	\$5,211,185	\$4,273,931	\$4,527,679
Retirement Fund Tax Levy	506,400	468,560	444,200
Grants and Donations	1,677,167	1,436,143	819,709
Land and Building Rentals	169,580	219,388	219,390
Other Revenues	28,300	40,400	29,000
Use of Fund balance	26,872	-	21,610
Total Funding	7,619,503	6,438,422	6,061,588

Expenditures

Salaries (31.52 FTE)	2,982,347	2,759,459	2,795,480
Benefits	542,034	466,422	537,258
Payroll taxes and IMRF costs	506,400	468,560	444,200
Commodities	325,277	315,452	192,000
Contractuals	2,898,063	2,071,582	1,343,010
Total Operating Expenses	7,254,121	6,081,474	5,311,948
Capital	365,382	356,947	749,640
Total Expenditures	\$7,619,503	\$6,438,422	\$6,061,588



Lake County Forest Preserves

Budget Request 2027
2000 Land Development Fund
Natural Resources Department

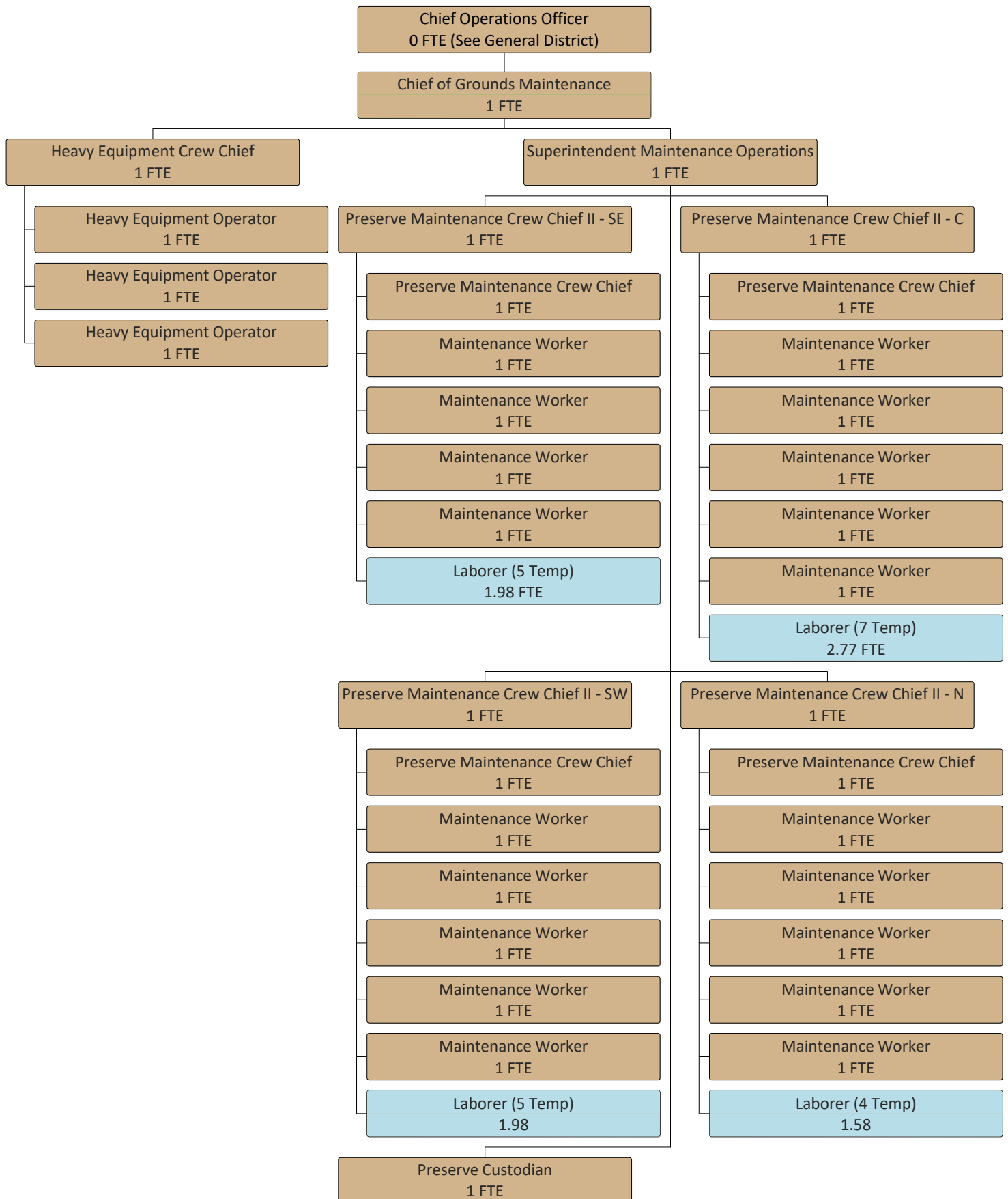
	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Request
Expenditures					
Personnel					
Salaries & Wages	2,406,115	2,427,904	2,493,239	2,512,290	2,577,029
Part Time Wages	80,872	131,822	117,522	155,550	94,439
Overtime Wages	18,628	35,911	35,000	21,007	35,000
Sick Pay Reimbursement	5,742	8,292	7,500	8,300	7,500
Health Insurance	447,053	448,009	488,507	446,729	515,456
Total Personnel	\$2,958,409	\$3,051,938	\$3,141,768	\$3,143,876	\$3,229,424
Commodities					
Office Supplies	899	1,528	1,000	1,500	1,000
Books, Periodicals, Manuals	35	110	150	150	150
Postage	362	1,065	1,400	1,400	1,400
Uniforms	13,041	10,573	10,600	12,225	11,200
Small Tools & Equipment	9,655	22,074	14,024	13,224	14,950
Ground Maintenance Supplies	147,200	113,856	105,000	108,603	107,000
Operating Supplies	49,236	46,292	78,800	64,046	56,300
Total Commodities	\$220,428	\$195,497	\$210,974	\$201,148	\$192,000
Contractuals					
Legal Fees	11,887	35,592	8,000	8,000	8,000
Computer Fees & Services	1,313	4,301	4,390	3,875	4,390
Consulting Fees	196,093	128,568	379,624	233,080	192,000
Advertising	407	208	1,800	200	900
Printing	63	7,276	0	0	0
Dues & Subscriptions	24,197	14,530	13,980	13,900	15,125
Licenses & Permits	596	930	8,000	2,000	8,000
Natural Gas	4,345	5,686	7,900	8,700	8,400
Electricity	13,917	14,626	0	0	0
Telephone	23,908	23,737	24,950	24,200	22,120
Water & Sewer	856	0	0	0	0
Disposal Services	196	158	0	135	0
Pest Control	112	0	110	110	110
Insect Management Control	133,558	139,003	298,741	20,000	20,000
Ecological Land Management Contract	446,012	209,715	676,837	429,700	340,000
Repairs & Maintenance Building	6,573	6,635	3,130	6,580	6,530
Repairs & Maintenance Grounds	0	0	5,000	5,000	5,000
Equipment Rental	15,674	53,882	45,500	30,500	45,500
Vehicle Replacement Charge	108,940	144,250	89,960	89,960	164,370
IT Replacement Charge	32,670	30,750	38,000	38,000	38,690
Equipment Replacement Charge	121,890	128,585	127,524	127,524	151,625
Certifications and Education	5,166	1,287	4,050	20,170	7,800
Professional Development	14,453	18,486	11,550	16,620	4,350
Mileage Reimbursement	5,180	3,729	5,100	5,100	5,100
Miscellaneous Contractuals	55,441	92,826	173,048	52,861	25,000
Total Contractuals	\$1,223,446	\$1,064,761	\$1,927,194	\$1,136,215	\$1,073,010
Total Operating Expenses	\$4,402,284	\$4,312,196	\$5,279,936	\$4,481,239	\$4,494,434
Capital Outlay					
Capital Improvements-Preserves	41,015	0	11,708	11,708	0
Motor Vehicles	0	0	40,000	40,000	8,245
Heavy Equipment	261,784	0	0	0	25,000
Office Equipment	14,057	0	0	0	0
Machinery & Tools	0	12,072	25,835	17,400	0
Miscellaneous Capital	12,030	40,267	187	187	0
Total Capital Outlay Expenditures	\$328,887	\$52,339	\$77,730	\$69,295	\$33,245
Non-Operating Expenses					
Principal Payment Lease	1,269	0	0	0	0
Interest Expense Lease	52	0	0	0	0
Total Non-Operating Expenses	\$1,321	\$0	\$0	\$0	\$0
Total Expenditures	\$4,732,492	\$4,364,535	\$5,357,666	\$4,550,533	\$4,527,679



Budget Request 2027
6100 Youth Conservation Corps
Natural Resources Department

	2024	2025	2026	2026	2027
	Actual	Actual	Budget	Estimate	Request
Expenditures					
Personnel					
Part Time Wages	110,876	124,538	206,480	0	0
FICA Contributions	8,482	9,042	15,796	0	0
Total Expenditures	\$119,358	\$133,580	\$222,276	\$0	\$0

Note: The Youth Conservation Corps (YCC) program has been discontinued. The YCC fund is being presented here for historical purposes. The program is being re-envisioned as the Ecosystem Restoration Corps and moved to the Land Development Levy Fund.





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 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, such as building and pavement removal.

Key Objectives for 2027

- Maintain and improve existing developed preserves, trails and facilities to publicly 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.
- Perform 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	2024 ACTUAL	2025 ACTUAL	2026 ESTIMATED	2027 PROJECTED
Improved Sites	47	47	47	47
Unimproved Sites	16	18	18	18
Trail Miles Maintained	208	210	211	211
Parking Lots Maintained	146	147	147	147

FULL TIME EQUIVALENT (FTE)	2024	2025	2026	2027
Operations – Grounds Maintenance	42.31	42.31	42.31	42.31

2026 Budget	2026 Estimate	2027 Request
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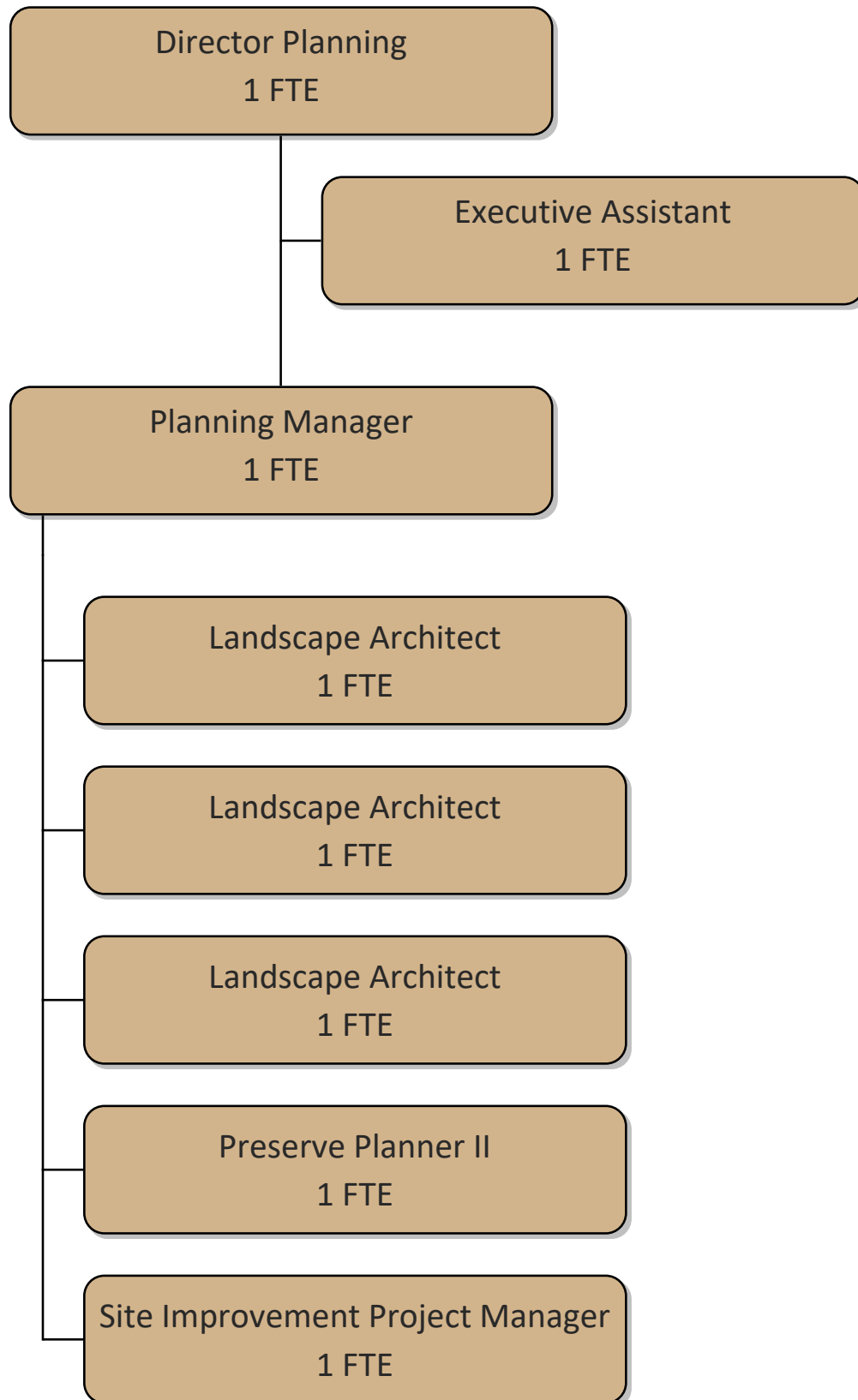
Funding Sources

General Corporate Fund Tax Levy	\$4,074,860	\$4,189,258	\$4,387,941
Development Fund Tax Levy	1,183,440	1,068,323	820,690
Retirement Fund Tax Levy	539,230	541,610	490,690
Other Revenue	16,000	16,816	16,000
Total Funding	5,813,530	5,816,007	5,715,321

Expenditures

Salaries (42.31 FTE)	3,175,700	3,189,691	3,088,049
Benefits	649,944	633,172	662,366
Payroll taxes and IMRF costs	539,230	541,610	490,690
Commodities	471,899	472,420	396,200
Contractuals	900,757	903,114	994,016
Total Operating Expenses	5,737,530	5,740,007	5,631,321
Capital	76,000	76,000	84,000
Total Expenditures	\$5,813,530	\$5,816,007	\$5,715,321

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Expenditures					
Personnel					
Salaries & Wages	2,402,960	2,282,455	2,164,007	2,282,481	2,273,313
Part Time Wages	155,996	334,464	341,280	336,375	397,488
Overtime Wages	42,212	64,729	69,200	56,583	69,200
Sick Pay Reimbursement	3,080	6,487	4,000	6,500	4,000
Health Insurance	541,943	517,432	516,562	530,286	589,514
Total Personnel	\$3,146,190	\$3,205,567	\$3,095,049	\$3,212,226	\$3,333,515
Commodities					
Uniforms	26,550	15,975	20,200	20,200	20,200
Small Tools & Equipment	25,606	17,423	16,699	16,000	16,000
Building Maintenance Supplies	1,136	(424)	0	0	0
Ground Maintenance Supplies	61,256	105,256	110,000	110,000	110,000
Equipment Maintenance Supplies	555	86	0	0	0
Landscaping, Trees, Shrubs	2,642	3,851	5,000	5,000	5,000
Operating Supplies	113,177	104,515	101,500	101,500	107,500
Total Commodities	\$230,922	\$246,682	\$253,399	\$252,700	\$258,700
Contractuals					
Computer Fees & Services	3,623	2,780	2,500	0	0
Telephone	21,378	23,081	22,580	23,000	23,505
Disposal Services	117,797	120,346	126,000	126,000	132,500
Repairs & Maintenance Grounds	184,859	191,021	220,630	220,630	225,913
Equipment Rental	618	4,826	4,800	4,800	4,000
Vehicle Replacement Charge	121,790	119,520	130,180	130,180	144,780
IT Replacement Charge	24,850	25,030	32,250	32,250	39,940
Equipment Replacement Charge	114,470	120,620	129,882	129,882	157,598
Certifications and Education	17,065	18,056	11,640	11,640	12,540
Professional Development	14,589	12,135	14,200	14,200	9,200
Miscellaneous Contractuals	1,810	1,819	2,750	2,750	2,750
Total Contractuals	\$622,848	\$639,234	\$697,412	\$695,332	\$752,726
Total Operating Expenses	\$3,999,960	\$4,091,484	\$4,045,860	\$4,160,258	\$4,344,941
Capital Outlay					
Heavy Equipment	68,861	32,327	45,000	45,000	59,000
Total Capital Outlay Expenditures	\$68,861	\$32,327	\$45,000	\$45,000	\$59,000
Total Expenditures	\$4,068,821	\$4,123,811	\$4,090,860	\$4,205,258	\$4,403,941



General Program Statement

The Planning Department plans, designs, and oversees capital improvement and infrastructure projects that enhance visitor experiences, improve accessibility, and support long-term stewardship of the Forest Preserves. The Department evaluates the condition and utilization of District infrastructure, including trails, roads, parking lots, bridges, tunnels, drainage systems, site amenities, and recreation features.

The Department prepares master plans, site designs, and engineering plans for the repair, replacement, and development of preserve infrastructure and public access improvements identified in the Board-approved Capital Improvement Plan. Planning staff coordinate and administer consultant and contractor services and oversee project implementation and construction activities.

The Department also supports long-range land and conservation planning efforts by evaluating potential land acquisitions and opportunities to expand preserve holdings, strengthen greenway and trail corridor connections, and protect wetlands, prairies, forests, and other natural resource areas.

Key Objectives for 2027

Capital Improvement & Infrastructure

- Continue implementation of the Board-approved Ten-Year Capital Improvement Plan.
- Prioritize rehabilitation and redevelopment of aging infrastructure, focusing on reducing impervious surfaces, improving resource protection, lowering long-term operational costs, and enhancing visitor experience.
- Continue District-wide roadway, parking lot, trail, and tree planting programs.
- Advance planning and implementation of a net-zero General Offices facility and Bess Bower Dunn Museum improvements.

Trail & Greenway Planning

- Advance regional greenway and trail connectivity through coordination with local, county, state, and regional partners.
- Continue participation in the Grand Illinois Trail Alliance, coordinated by Openlands, to support implementation of the Grand Illinois Trail connection in northern Lake County.
- Advance planning and implementation of key Millennium Trail segments and other regional trail corridors, including coordination with IDOT and LCDOT.

Interagency Coordination & Transportation

- Continue coordination with IDOT, LCDOT, municipalities, and townships on transportation and infrastructure projects affecting preserve access and connectivity.
- Maintain active participation in regional planning initiatives, including the IDOT IL 120 PEL Study and LCDOT Envision 2050 Long Range Transportation Plan.
- Coordinate with regional partners on bridge, roadway, and shared-use path improvements supporting multi-jurisdictional trail systems.

Master Planning & Accessibility

- Advance master planning efforts for priority preserves and special sites, including Lake Marie, Greenbelt, and Independence Grove.
- Implement accessibility improvements to meet ADA and Illinois Accessibility Code standards and improve universal access.
- Continue development of district-wide wayfinding and trail signage standards and implementation.

PLANNING	2024	2025	2026	2027
FULLTIME EQUIVALENT (FTE)	12.06	*8.0	8.0	8.0

* Decrease in the 2025 FTE was due to a restructuring of departments. Planning and Land Preservation Department became two separate departments.



2026 Budget	2026 Estimate	2027 Request
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Funding Sources

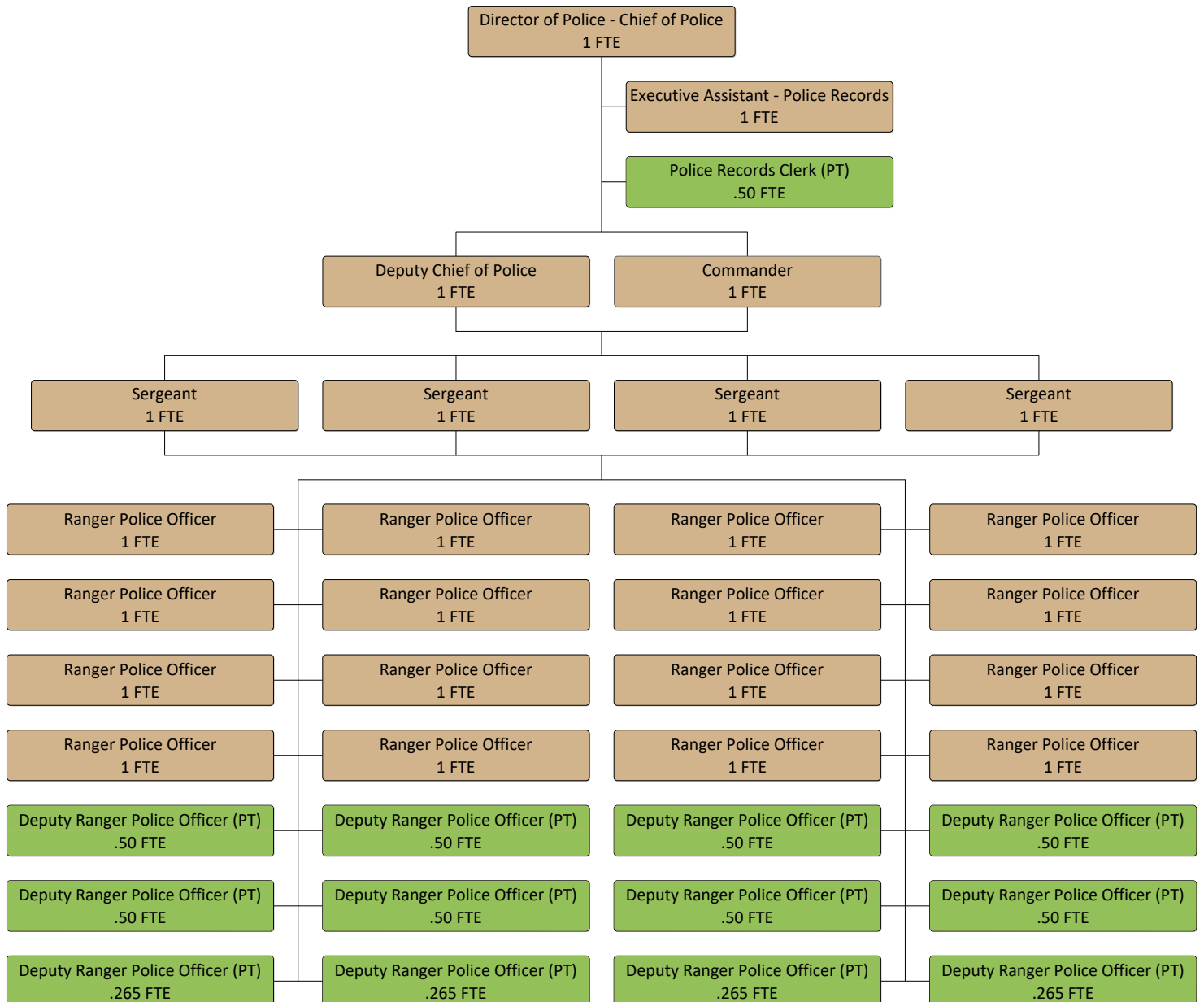
Development Fund Tax Levy	\$902,793	\$766,201	\$927,826
Retirement Fund Tax Levy	132,970	146,350	146,510
Grants and Donations	356,281	65,550	610,000
Investment Income (Development Fund)	480,000	584,900	570,000
Other Revenues	1,000	81,975	11,350
Use of Fund balance	16,019,318	16,331,048	9,673,648
Total Funding	17,892,362	17,976,024	11,939,334

Expenditures

Salaries (8 FTE)	783,124	861,902	922,008
Benefits	200,051	192,100	207,811
Payroll taxes and IMRF costs	132,970	146,350	146,510
Commodities	33,150	33,150	27,625
Contractuals	367,468	345,924	351,732
Total Operating Expenses	1,516,763	1,579,426	1,655,686
Capital (includes CIP)	16,375,598	16,396,598	10,283,648
Total Expenditures	\$17,892,362	\$17,976,024	\$11,939,334

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Expenditures Personnel					
Salaries & Wages	620,965	655,020	780,624	861,902	919,508
Part Time Wages	0	0	0	0	0
Sick Pay Reimbursement	49,997	0	2,500	0	2,500
Budgeted Salary Adjustment	0	0	(70,000)	0	(70,000)
Health Insurance	111,034	133,717	200,051	192,100	207,811
Total Personnel Commodities	\$781,996	\$788,737	\$913,175	\$1,054,002	\$1,059,819
Office Supplies	1,082	1,801	2,000	2,000	2,250
Software	0	0	2,700	2,700	200
Computer Hardware	0	2,292	2,500	2,500	0
Books, Periodicals, Manuals	0	71	400	400	600
Postage	8	6	200	200	100
Uniforms	69	1,481	1,600	1,600	1,600
Ground Maintenance Supplies	0	0	0	0	0
Equipment Maintenance Supplies	265	0	250	250	125
Operating Supplies	3,495	1,921	3,500	3,500	2,750
Total Commodities Contractuals	\$4,919	\$7,572	\$13,150	\$13,150	\$7,625
Architect Fees	12,832	6,168	53,000	10,000	0
Legal Fees	12,068	693	0	17,500	0
Engineering Fees	42,075	17,915	27,804	26,896	0
Computer Fees & Services	19,245	13,354	22,600	28,060	31,552
Consulting Fees	112,930	46,584	114,963	64,227	0
Advertising	174	249	0	2,400	0
Printing	259	68	100	100	100
Dues & Subscriptions	3,973	3,554	4,450	4,450	4,275
Electricity	13,917	14,626	13,000	12,000	14,000
Telephone	3,485	3,791	4,050	3,700	3,300
Water & Sewer	856	988	950	750	1,000
Disposal Services	196	158	270	270	270
Pest Control	112	112	110	110	110
Repairs & Maintenance Building	6,261	6,320	4,100	6,260	4,100
Repairs & Maintenance Equipment	0	0	250	250	250
Equipment Rental	3,217	3,307	2,670	4,800	2,670
Vehicle Replacement Charge	6,745	13,900	13,460	13,460	19,180
IT Replacement Charge	10,475	9,380	14,520	14,520	16,840
Equipment Replacement Charge	600	1,200	1,056	1,056	1,270
Certifications and Education	95	302	1,315	1,315	1,315
Professional Development	764	717	8,500	8,500	4,250
Mileage Reimbursement	0	0	300	300	250
Real Estate & Drainage Taxes	0	0	0	0	0
Miscellaneous Contractuals	0	0	0	0	0
Total Contractuals	\$261,364	\$143,386	\$287,468	\$220,924	\$104,732
Total Operating Expenses	\$1,048,278	\$939,694	\$1,213,793	\$1,288,076	\$1,172,176
Capital Outlay					
Buildings & Structures	1,291,910	0	3,013	3,013	0

	2024	2025	2026	2026	2027
	Actual	Actual	Budget	Estimate	Budget
Capital Improvements-Preserves	5,716,468	786,804	2,203,319	2,203,319	139,952
Computer Hardware	0	0	0	0	0
Lease Outlay	0	0	0	0	0
Subscription Outlay	0	0	0	0	0
Miscellaneous Capital	0	28,970	0	0	42,490
Total Capital Outlay	\$7,008,378	\$815,774	\$2,206,332	\$2,206,332	\$182,442
Non-Operating Expenses					
Principal Payment Lease	1,269	1,289	0	0	0
Principal Payment Subscription	0	0	0	0	0
Interest Expense - Lease	52	32	0	0	0
Total Non-Operating Expenses	\$1,321	\$1,321	\$0	\$0	\$0
Total Expenditures	\$8,057,977	\$1,756,789	\$3,420,125	\$3,494,407	\$1,354,618



General Program Statement

The Police 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 professional, reassuring presence in the preserves for our visiting public and a deterrent to undesirable activities.

The Department provides public information and protection services through proactive safety patrol of all forest preserves; responds to constituent requests and activity complaints, property encroachments, accidents and other emergencies; investigates reports of crimes, utilizing community policing and problem-oriented policing strategies; and administers permit programs for picnics, group camping, equestrian, off-leash dog areas, and other facilities. Police Department staff also provide general information, conservation and safety education programs and first aid services; assist other Lake County police and fire departments through partnerships; and participate 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 2027

- Complete the accreditation process through the Illinois Law Enforcement Accreditation Program.
- Continue to educate stakeholders about the Police Departments mission and capabilities.
- Maintain high standards of training and ensure all mandated training by state and federal laws is 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	2024 ACTUAL	2025 ACTUAL	2026 ESTIMATED	2027 PROJECTED
Police Response Activity	25,307	37,884*	41,000	45,000
Preserve Gates Opened/Closed Daily	65	67	67	67
Picnic Permits	1,467	1,568	2,100	2,100
Annual Dog Permits	7,073	6,108	7,000	7,000
Daily Dog Permits	11,145	9,197	11,000	11,000
Annual Horse Permits	121	91	120	120
Youth Group Camping Permits	35	27**	30	30
Model Airplane Permits	78	65	70	70

*The increase in "Response Activity" numbers are due to a change in CAD (computer aided dispatch) systems in mid-2024. The new system now tracks all the officer's dispatched, self-generated and administrative workload.

** Numbers affected by the temporary closing of Fox River Youth Camp.

FULL TIME EQUIVALENT (FTE)	2024	2025	2026	2027
Public Safety	29.07	28.66	29.90	29.56



2026 Budget	2026 Estimate	2027 Request
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Funding Sources

General Corporate Fund Tax Levy	\$3,196,199	\$3,099,629	\$3,815,199
Retirement Fund Tax Levy	487,150	481,300	526,980
Permits	804,000	783,720	814,500
Other Revenues	76,250	76,270	76,550
Total Funding	4,563,599	4,440,919	5,233,229

Expenditures

Salaries (29.56 FTE)	2,868,992	2,834,521	3,316,444
Benefits	434,552	359,714	617,612
Payroll taxes and IMRF costs	487,150	481,300	526,980
Commodities	84,150	84,150	83,950
Contractuals	678,755	681,235	688,243
Total Operating Expenses	4,553,599	4,440,919	5,233,229
Capital	10,000	0	0
Total Expenditures	\$4,563,599	\$4,440,919	\$5,233,229

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Request
Expenditures Personnel					
Salaries & Wages	2,144,383	2,088,543	2,382,180	2,251,110	2,663,741
Part Time Wages	317,753	287,809	222,812	187,729	388,703
Overtime Wages	344,385	388,551	250,000	388,682	250,000
Sick Pay Reimbursement	70,387	6,564	14,000	7,000	14,000
Health Insurance	370,388	352,123	434,552	359,714	617,612
Total Personnel	\$3,247,295	\$3,123,589	\$3,303,544	\$3,194,234	\$3,934,056
Commodities					
Office Supplies	2,547	5,141	3,000	3,000	3,000
Books, Periodicals, Manuals	0	0	250	250	250
Postage	5,130	4,883	5,000	5,000	4,700
Uniforms	34,634	40,249	47,400	47,400	48,000
Small Tools & Equipment	2,226	15,595	7,000	7,000	7,000
Operating Supplies	15,622	25,819	21,500	21,500	21,000
Total Commodities	\$60,158	\$91,688	\$84,150	\$84,150	\$83,950
Contractuals					
Computer Fees & Services	33,580	49,051	47,420	47,420	47,420
Merchant Credit Card Fees	35,343	28,594	35,800	35,800	35,800
Advertising	994	148	0	0	0
Printing	5,383	5,912	5,000	5,000	5,000
Dues & Subscriptions	6,820	6,069	6,345	6,345	6,345
Telephone	14,134	18,369	17,520	20,000	18,500
Repairs & Maint. Equipment	0	315	2,952	2,952	0
Equipment Rental	45	56,355	129,090	129,090	129,090
Vehicle Replacement Charge	135,580	143,464	109,020	109,020	180,790
IT Replacement Charge	26,850	29,629	41,540	41,540	47,165
Equipment Replacement Chrg	1,940	4,415	5,598	5,598	4,683
Certifications and Education	1,584	25,270	27,750	27,750	27,050
Professional Development	13,645	10,000	12,500	12,500	10,000
Mileage Reimbursement	454.35	91	500	500	200
Fees to County	0	60,000	210,000	210,000	150,000
Miscellaneous Contractuals	22,633	17,311	27,720	27,720	26,200
Total Contractuals	\$298,986	\$454,991	\$678,755	\$681,235	\$688,243
Total Operating Expenses	\$3,606,440	\$3,670,268	\$4,066,449	\$3,959,619	\$4,706,249
Capital Outlay					
Radio Equipment	0	0	10,000	0	0
Machinery & Tools	0	21,384	0	0	0
Total Capital Outlay Expenditures	\$0	\$21,384	\$10,000	\$0	\$0
Total Expenditures	\$3,606,440	\$3,691,652	\$4,076,449	\$3,959,619	\$4,706,249

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 \$24,934,299 or 7.1% higher than the prior year modified budget of \$24,406,779. Revenues for 2027 are projected to increase due to higher demand for services, grant revenues, increased users fees, investment income, replacement tax revenues and property taxes.

- **Property Taxes** – The tax levy rate for 2027 is estimated at 50.5 cents per \$1,000 (0.0505) of equalized assessed value which is slightly below the maximum amount allowed under State statute. The 2027 property tax revenue of \$19,074,029 is based on an increase in the Equalized Assessed Valuation for 2025 of 5.0% and the Consumer Price Index (CPI) of 2.7%. These factors play a role in the levy cap calculation according to the Illinois Property Tax Extension Limitation Law (PTELL). The CPI 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 values for 2020 declined by 0.21% and increased by 1.23% in 2021. Between 2022 and 2024 values rose on average by 6.6%. Values in 2025 rose by 7.7%.
- **Replacement Tax** – The replacement tax revenues are expected to increase in 2027. The budgeted increase is based on changes in funding from the State and revenue forecasts from the State Department of Revenue.
- **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 \$5,355,840 which is 19.0% higher than last year's modified budget. The increases include grants and contributions \$440,048 million (58.1%), investment income \$150,000 (23.1%), programs and admissions \$91,387 (48.4%), and concessionaire revenue \$75,000 (25%). Grants and donations are up due mostly to a grant for a capital project related to the Lake County Greenway Corridor. Investment income is up due to higher interest rates.

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

	<u>FY 2027</u> <u>Budget</u>	<u>% of Total</u>	<u>FY 2026</u> <u>Budget</u>	<u>% of Total</u>	<u>Amount</u> <u>Change</u>	<u>% Change</u>
Property Taxes	\$19,074,029	73.00%	\$18,504,550	75.82%	\$569,479	3.08%
Replacement Tax	1,700,000	6.51%	1,400,000	5.74%	\$300,000	21.43%
Grants and Donations	1,197,548	4.58%	757,500	3.10%	\$440,048	58.09%
Land and Building Rentals	377,862	1.45%	397,600	1.63%	(\$19,738)	-4.96%
Charges for Service and Sales	1,112,510	4.26%	1,046,520	4.29%	\$65,990	6.31%
Permits	841,700	3.22%	831,100	3.41%	\$10,600	1.28%
Easement and Licenses	0	0.00%	28,476	0.12%	(\$28,476)	-100.00%
Programs and Admissions	280,210	1.07%	188,823	0.77%	\$91,387	48.40%
Investment Income	800,000	3.06%	650,000	2.66%	\$150,000	23.08%
Concessionaire Revenue	375,000	1.44%	300,000	1.23%	\$75,000	25.00%
Other Revenue	371,010	1.42%	302,210	1.24%	\$68,800	22.77%
	<u>\$26,129,869</u>	<u>100.00%</u>	<u>\$24,406,779</u>	<u>100.00%</u>	<u>\$1,723,090</u>	<u>7.06%</u>

The General Corporate Fund operating budget is \$24,934,299 or 4.3% higher than the prior year modified budget of \$23,904,316. This increase is due to increases in personnel costs and added commodities planned for next year. Some of the issues affecting expenditures in FY 2027 are as follows:

Personnel – Salaries and benefits increased 6.8% to \$17,951,406. The 2027 budget includes a 3.0% salary increase, a \$490,000 vacancy/force reduction factor, and a decrease of 0.87 full-time equivalent positions (FTE's). Driving the majority of the increase is health insurance. Plan increases over last year range from 12% to 19%

Commodities – Commodities increased \$5,772 or 0.3%. There were almost an equal number of increases and decreases in the expenses that comprise commodities. Cost increases for the cost of goods sold are the main reason for the increase. Inflation and increased demand are the primary causes. Most other commodities' budgets remained relatively flat or increased slightly.

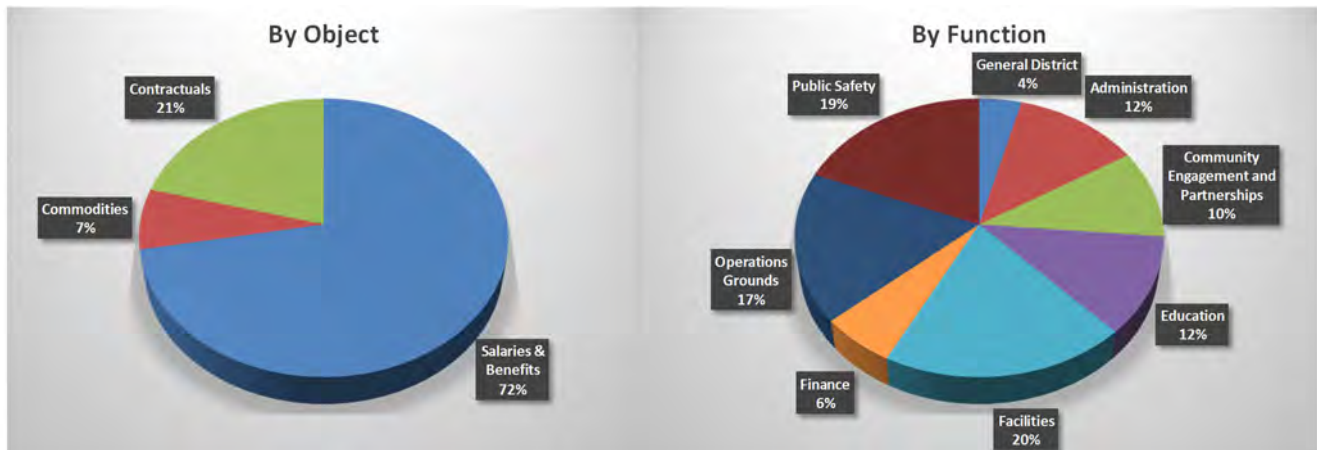
Contractuals – Contractuals decreased \$114,278 or 2.1%. Areas that have decreased include professional development, miscellaneous contractuals, county fees, electricity, and consulting fees. These decreases are being partially offset by increases in vehicle replacement fees, computer fees equipment replacement fees and dues and subscriptions.

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

	FY 2027 Budget	% of Total	FY 2026 Budget	% of Total	Amount Change	% Change
<u>OPERATING BUDGET BY OBJECT:</u>						
Salaries & Benefits	\$17,951,406	72.1%	\$16,812,917	70.3%	\$1,138,489	6.8%
Commodities	1,753,579	7.0%	1,747,807	7.3%	\$5,772	0.3%
Contractuals	5,229,315	21.0%	5,343,592	22.4%	(\$114,278)	-2.1%
Total Operating Budget	\$24,934,299	100.0%	\$23,904,316	100.0%	\$1,029,983	4.3%

<u>OPERATING BUDGET BY FUNCTION:</u>						
General District	\$1,009,402	4.1%	\$1,222,197	5.1%	(\$212,795)	-17.4%
Administration	3,010,699	12.1%	2,750,104	11.5%	\$260,595	9.5%
Community Engagement & Partnerships	2,563,784	10.3%	2,582,581	10.8%	(\$18,797)	-0.7%
Education	2,867,423	11.5%	2,852,330	11.9%	\$15,093	0.5%
Facilities	4,926,932	19.8%	4,943,052	20.7%	(\$16,121)	-0.3%
Finance	1,504,870	6.0%	1,441,743	6.0%	\$63,127	4.4%
Operations Grounds	4,344,941	17.5%	4,045,860	16.9%	\$299,081	7.4%
Police	4,706,249	18.9%	4,066,449	17.0%	\$639,800	15.7%
Total Operating Budget	\$24,934,299	100.0%	\$23,904,316	100.0%	\$1,029,983	4.3%

General Corporate Fund 2027 Operating Expenditures - \$24,896,449



- **Capital Expenditures** – The capital budget includes projects totaling \$2,785,894. These projects include:
 - o Capital Improvement Program projects: habitat restoration, infrastructure improvements, preserve tree planting and reforestation, paving and ADA improvements (\$2,420,099).
 - o Heavy equipment additions (\$98,015)
 - o Building improvements (\$30,275)
 - o Miscellaneous (\$237,505)
- **Interfund Transfers** - The General Corporate Fund will transfer funds from operations and fund balance to other funds as follows:
 - o Transfer to the Capital Facilities Improvement Fund for future facility enhancements: \$200,000.

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Request
Revenues					
Property Tax	17,496,415	17,598,036	18,504,550	18,504,550	19,074,029
Replacement Tax	1,734,168	1,395,375	1,400,000	1,400,000	1,700,000
Interest from Investments	945,822	912,200	650,000	820,000	800,000
Interest from Tax Distribution	20,086	19,484	0	0	0
Gain/Loss Due to MV Adj	524,613	648,396	0	0	0
Sale of Fixed Assets	10,025	12,214	6,000	6,301	7,500
Insurance Claim	15,000	461	0	0	0
Litigation Proceeds	30,000	0	0	0	0
Lake County Fuel Revenue	233,205	154,131	100,000	100,000	100,000
Land & Building Leases	386,591	379,928	392,400	389,500	373,350
Miscellaneous Revenue	199,148	181,212	184,510	212,510	176,510
District Housing Rental	12,004	3,368	5,200	3,600	4,512
Licenses	28,742	28,742	28,476	28,476	0
Shipping Revenue	984	282	500	150	500
General Program Fees	62,352	67,187	54,160	41,000	36,160
Youth Program Fees	30,617	23,498	18,100	19,155	18,900
Research Services	31	545	0	0	0
Admissions	69,959	86,729	61,563	62,000	65,250
Administrative Fee	0	0	75,000	75,000	150,000
Traveling Exhibit Permit Fees	19,963	116,922	0	0	0
Donations	204,110	189,404	137,500	135,800	197,548
Other Grants	3,019	0	20,000	20,000	0
State Grant	90,367	519,011	600,000	400,100	1,000,000
Federal Grant	148,440	0	0	0	0
Picnic Permits	174,402	172,466	152,000	156,000	177,200
Camping Permits	2,410	2,535	2,000	2,340	2,000
Dog Permits	461,945	460,990	450,000	450,000	460,000
Daily Dog Permits	194,885	155,380	175,000	150,000	150,000
Horse Permits	9,470	9,295	9,500	9,500	9,500
Model Aircraft Permits	3,480	3,560	2,500	2,880	3,000
Special Use Permits	15,920	20,130	25,000	25,000	25,000
Vendor Permits	15,900	17,225	15,000	15,000	15,000
Fishing Permits	(64)	8	100	100	0
Fines	5,654	796	1,200	1,200	1,500
Ordinance Violations	33,599	30,880	35,000	35,000	35,000
Merchandise Sales	72,680	68,118	50,000	50,100	57,500
Food and Beverage Sales	236,852	273,054	278,000	278,000	337,500
Boat In/Out Service	36,070	46,065	40,000	43,000	40,000
Boat Storage	85,830	83,163	85,000	85,000	90,000
Concessionaire Revenue	226,323	388,330	300,000	300,000	375,000
Daily Boat Launch Non-	4,825	4,403	4,000	4,000	4,000
Daily Boat Launch Pass	11,544	13,940	12,000	12,000	13,000
Daily Boat Launch Pass	23,565	20,230	20,000	20,000	20,000
Daily Slip Fee	1,905	690	3,000	3,000	2,000
Equipment Rental	203,900	189,162	225,000	225,000	210,000
Interest Income-Leases	10,393	10,130	0	0	0
Marina Store Sales	1,975	1,780	2,000	2,000	2,000
Packaged Sales	3,144	3,289	2,520	2,520	3,010
Parking Fees	56,213	60,305	55,000	55,000	159,900
Seasonal Marina Slip-N	88,629	109,949	105,000	105,000	105,000
Seasonal Marina Slip-R	100,255	104,539	105,000	118,000	110,000
Trailer Storage	16,551	18,668	15,000	19,100	18,500
Total Revenues	\$24,363,913	\$24,606,206	\$24,406,779	\$24,386,882	\$26,129,869

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Request
Expenditures					
Personnel					
Salaries & Wages	12,476,524	12,460,734	12,864,059	12,626,427	13,561,043
Part Time Wages	707,706	1,053,414	1,111,960	1,036,741	1,263,986
Overtime Wages	390,283	460,490	328,950	453,458	328,950
Sick Pay Reimbursement	91,947	62,810	29,600	92,960	35,200
Commissioners Salaries	81,898	76,147	79,000	79,000	79,000
Budgeted Salary Adjustment	0	0	(250,000)	0	(390,000)
Health Insurance	2,400,276	2,316,370	2,649,348	2,496,530	3,073,227
Total Personnel	\$16,148,634	\$16,429,966	\$16,812,917	\$16,785,116	\$17,951,406
Commodities					
Office Supplies	22,335	25,351	26,420	26,220	28,300
Furniture & Equipment	19,948	17,129	17,000	16,000	24,000
Digital Supplies	0	0	0	0	0
Software	3,313	5,988	12,600	10,600	10,600
Computer Hardware	13,580	10,498	13,500	11,500	11,500
Books, Periodicals, Manuals	182	107	500	500	500
Postage	186,427	140,163	149,265	121,315	129,197
Gasoline & Oil	458,516	345,157	410,500	410,500	410,500
Uniforms	78,794	72,177	82,225	82,225	82,538
Small Tools & Equipment	56,884	65,877	58,349	57,650	48,550
Building Maint. Supplies	160,982	86,357	106,400	106,400	106,400
Ground Maint. Supplies	72,133	107,366	110,000	111,750	110,000
Equipment Maint. Supplies	188,542	192,882	206,300	206,300	205,100
Vehicle Maint. Supplies	53,943	73,048	55,000	55,000	57,000
Inventory Variances	26,448	17,907	1,000	1,000	8,000
Landscaping, Trees, Shrubs	2,642	3,851	5,000	5,000	5,000
Operating Supplies	337,126	349,690	348,835	366,783	360,585
Employee Recognition	44,565	35,512	44,413	44,400	44,309
Cost of Goods Sold	118,341	118,503	90,500	96,500	101,500
COGS-Food & Beverage	0	9,150	10,000	10,000	10,000
Total Commodities	\$1,844,699	\$1,676,713	\$1,747,807	\$1,739,643	\$1,753,579
Contractuals					
Legal Fees	420,181	317,022	425,000	425,000	435,400
Computer Fees & Services	350,705	468,920	684,266	704,126	729,796
Consulting Fees	206,593	232,724	328,608	290,355	309,250
Merchant Credit Card Fees	85,933	89,343	81,800	87,800	96,800
Advertising	123,093	81,836	106,070	104,570	110,750
Printing	237,661	188,710	253,380	254,670	250,340
Photography Services	1,800	2,400	2,400	3,700	3,600
Dues & Subscriptions	53,191	57,235	70,937	73,120	92,852
Licenses & Permits	13,106	13,856	12,330	12,980	13,020
Natural Gas	61,889	68,979	81,310	75,788	74,420
Electricity	398,308	449,126	483,186	414,000	427,800
Telephone	155,419	170,879	158,480	166,280	166,140
Water & Sewer	37,234	37,661	29,500	36,150	34,600
Disposal Services	119,364	122,059	127,850	127,850	134,350
Pest Control	6,144	5,369	9,080	9,080	7,830
Online Communications	8,499	2,253	12,700	12,700	11,000
Repairs & Maint. Building	139,758	143,123	172,630	179,170	167,470
Repairs & Maint. Grounds	194,075	194,862	232,630	232,630	237,913
Repairs & Maint. Equipment	141,533	135,511	173,139	171,092	137,100
Repairs & Maint. Vehicles	31,878	28,924	25,000	25,000	20,000

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Request
Equipment Rental	25,836	83,614	176,120	184,023	172,915
Vehicle Replacement Charge	313,950	332,451	303,636	303,636	399,660
IT Replacement Charge	220,180	211,529	268,390	268,390	250,855
Equipment Replacement Chrg	121,770	130,395	137,890	137,890	166,323
Legislative Expenses	29,312	77,362	57,965	58,909	45,800
Certifications and Education	19,702	45,144	45,435	44,275	45,540
Professional Development	95,257	96,899	160,210	158,395	75,845
Mileage Reimbursement	6,199	5,740	9,350	9,500	7,840
Real Estate & Drainage Taxes	1,116	250	500	500	0
Fees to County	0	61,766	211,770	211,770	151,770
Miscellaneous Contractuals	482,309	531,533	502,030	543,329	441,756
Total Contractuals	\$4,101,993	\$4,387,475	\$5,343,592	\$5,326,678	\$5,220,735
Total Operating Expenses	\$22,095,326	\$22,494,153	\$23,904,316	\$23,851,437	\$24,925,719
Capital Outlay					
Buildings & Structures	440,078	11,457	702,575	702,575	30,275
Improvements to Buildings	19,800	0	206,567	206,567	0
Capital Imprvmnts-Preserves	2,161,026	2,352,018	4,838,578	4,842,431	2,420,099
Paving, parking and lights	0	0	75,000	75,000	0
Heavy Equipment	68,861	51,022	160,000	160,000	65,372
Radio Equipment	0	0	10,000	0	0
Computer Hardware	0	4,220	0	0	9,305
Computer Software	0	117,863	8,054	8,054	28,000
Furniture & Fixtures	0	0	100,000	100,000	0
Machinery & Tools	0	0	10,000	10,000	32,643
Lease Outlay	372,381	0	0	0	0
Subscription Outlay	35,997	0	0	0	0
Miscellaneous Capital	0	0	42,000	42,000	200,200
Total Capital Outlay	\$3,098,143	\$2,536,580	\$6,152,773	\$6,146,626	\$2,785,894
Total Expenditures	\$25,193,468	\$25,030,733	\$30,057,089	\$29,998,063	\$27,711,613
Non-Operating					
Lease Liability Issued	(372,381)	0	0	0	0
Subscription Liability Issued	(35,997)	0	0	0	0
Principal Payment Lease	36,169	91,096	8,500	8,500	8,500
Principal Payment Subscription	46,794	37,771	0	0	0
Interest Expense - Lease	531	3,280	80	80	80
Interest Expense-Subscription	1,077	1,396	0	0	0
Total Non-Operating	(\$323,806)	\$133,543	\$8,580	\$8,580	\$8,580
Funding Transfer to Capital Fac.	(\$204,500)	(\$200,000)	(\$200,000)	(\$200,000)	(\$200,000)
Revenue Excess (Deficit) over Expenditures	(\$710,250)	(\$758,070)	(\$5,858,890)	(\$5,819,761)	(\$1,790,324)
Beginning Fund Balance	\$32,554,732	\$31,844,483	\$31,086,413	\$31,086,413	\$25,266,652
Ending Fund Balance	\$31,844,483	\$31,086,413	\$25,227,523	\$25,266,652	\$23,476,328

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 2027

- 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.
- Assess and strengthen District adherence to regulatory requirements including Lockout/Tagout (LOTO), Fall Protection, Exposure Control and Respiratory Protection requirements by evaluating current practices, documentation, training, and operational controls, and identifying opportunities to improve consistency, accountability, and alignment with applicable safety standards.
- Maintain an adequate fund balance for emergencies to protect the District.

PERFORMANCE MEASUREMENTS	2024 ACTUAL	2025 ACTUAL	2026 ESTIMATED	2027 PROJECTED
Liability Claims	2	5	4	4
Completed Job Task Observations and Analysis	156*	25	50	75
Incident Rate (calculated based on a calendar year)	7.12	4.97	4.25	3.75

*The District's Safety & Training Specialist adjusted how observations were tracked. Rather than counting observation days, every interaction with a District employee in the field was counted.

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Request
Revenues					
Property Tax Levy	1,177,941	1,566,402	1,705,520	1,705,520	1,775,957
Interest from Investments	55,354	53,335	45,000	45,000	40,000
Gain/Loss Due to MV Ad	61,969	54,781	0	0	0
Insurance Claim	97,756	49,282	0	40,000	30,000
Miscellaneous Revenue	1,500	11,990	1,500	1,500	1,500
Total Revenues	\$1,394,521	\$1,735,790	\$1,752,020	\$1,792,020	\$1,847,457
Expenditures					
Personnel					
Salaries & Wages	215,233	225,844	326,955	275,753	338,459
Overtime Wages	19	35	0	15	0
Sick Pay Reimbursement	1,128	1,291	1,200	1,300	1,200
Health Insurance	27,005	26,850	57,076	34,185	64,055
Total Personnel	\$243,385	\$254,020	\$385,231	\$311,253	\$403,714
Commodities					
Software	3,605	750	173	112	112
Operating Supplies	68,755	90,610	75,350	75,350	79,700
Total Commodities	\$72,360	\$91,360	\$75,523	\$75,462	\$79,812
Contractuals					
Legal Fees	0		2,500	1,000	2,500
Consulting Fees	10,353	36,111	24,165	15,000	21,000
Dues & Subscriptions	561	316	1,330	1,330	1,023
Liability Insurance	125,671	143,028	150,190	187,980	216,180
Workers Compensation Ins.	328,321	381,796	401,960	439,720	505,670
Property Insurance	226,960	182,444	191,450	217,100	249,660
State Unemployment Ins.	97,414	74,010	85,000	85,000	85,000
Other Insurance	200,608	196,453	188,730	193,000	216,710
Telephone	953	1,167	1,632	1,300	903
Loss Prevention and Reduction	60,079	85,840	111,445	95,000	119,998
IT Replacement Charge	1,440	1,080	1,790	1,790	2,905
Professional Development	2,368	7,649	8,700	3,650	8,460
Mileage Reimbursement	249	197	250	250	250
Pre-Employment Physicals	23,624	23,932	60,500	55,000	53,300
Miscellaneous Contractuals	46,552	30,946	73,325	65,992	69,300
Total Contractuals	\$1,125,153	\$1,164,969	\$1,302,967	\$1,363,112	\$1,552,859
Total Operating Expenditures	\$1,440,898	\$1,510,349	\$1,763,721	\$1,749,827	\$2,036,385
Capital Outlay					
Heavy Equipment	0	26,147	0	0	0
Computer Hardware	0	1,226	1,200	0	0
Computer Software	1,925	0	0	0	0
Miscellaneous Capital	17,486	45,093	75,000	10,000	50,000
Total Capital Outlay Expenditures	\$19,410	\$72,466	\$76,200	\$10,000	\$50,000
Total Expenditures	\$1,460,308	\$1,582,815	\$1,839,921	\$1,759,827	\$2,086,385
Revenue Excess (Deficit) over Expenditures	(\$65,787)	\$152,975	(\$87,901)	\$32,193	(\$238,928)
Beginning Fund Balance	\$2,578,675	\$2,137,218	\$2,290,193	\$2,290,193	\$2,322,386
Ending Fund Balance	\$2,137,218	\$2,290,193	\$2,202,292	\$2,322,386	\$2,083,459

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 (FICA). 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 2025 market investment return for IMRF was 14.7% or \$6.4 billion. During 2024 the investment return was a gain of 9.2%. In 2023, the market return was a gain of 13.2%. IMRF uses a five-year smoothing to determine its earnings and rates. This return translates into an investment gain of approximately \$826 million after expenses. From an actuarial basis, IMRF assumed it would earn a 7.25% rate of return. 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 2027 rate for the regular plan will decrease from 9.33% to 8.24%, a 11.7% decrease for the District's contribution amount, and increase from 6.74% to 15.01%, an increase of 122.7% 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 2027 budget.

<u>District Contribution Rate</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
IMRF – Regular Employees	9.28%	7.94%	7.57%	8.14%	9.33%	8.24%
IMRF – Sheriff's Law Enforcement Personnel	13.18%	12.01%	11.50%	12.05%	6.74%	15.01%
FICA - Federal Insurance Compensation Act	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Request
Revenues					
Property Tax Levy	2,547,421	2,885,204	2,966,120	2,966,120	3,049,760
Interest from Investments	64,675	56,346	35,000	53,000	45,000
Total Revenues	\$2,612,096	\$2,941,550	\$3,001,120	\$3,019,120	\$3,094,760
Expenditures					
Personnel					
IMRF Contributions	1,265,895	1,396,181	1,592,769	1,596,924	1,611,552
FICA Contributions	1,329,252	1,371,205	1,472,650	1,474,863	1,534,547
Total Personnel Expenditures	\$2,595,147	\$2,767,387	\$3,065,419	\$3,071,787	\$3,146,099
Revenue Excess (Deficit) over Expenditures	\$16,948	\$174,163	(\$64,299)	(\$52,667)	(\$51,339)
Beginning Fund Balance	\$1,375,984	\$1,392,932	\$1,567,095	\$1,567,095	\$1,514,428
Ending Fund Balance	\$1,392,932	\$1,567,095	\$1,502,796	\$1,514,428	\$1,463,089

Land Development Levy Fund



The Land Development Levy Fund pays for restoration, improvement and development of existing preserves. The Natural Resources Department, Planning Department and Land Preservation Department, and portions of the Operations–Grounds Maintenance Department and Facilities Department use the Development Levy Fund to pay for positions in their operating budgets relating to restoration and improvement of District lands and facilities. The Land Development Levy Fund is also a funding source for capital projects in the Ten-Year Capital Improvement Plan (CIP).

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 0.025% of the assessed value of all taxable property as equalized by the Illinois Department of Revenue. The construction development levy tax rate for the 2027 budget is estimated to be 0.02047% of the equalized assessed value. The total revenue budget is \$7,952,304 which is \$259,432 or 3.4% higher than the prior modified revenue budget of \$7,692,872. Property tax is the major revenue source of this fund. The revenue increase is due mostly an increase in property tax revenue.

The total budget for expenditures is \$8,111,346 or 25.6% lower than last year's budget of \$10,908,276. The reduction in expenses is due largely to a reduction in capital spending and contractual expenses 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 2027 Budget	% of Total	FY 2026 Budget	% of Total	Amount Change	% Change
EXPENDITURES BY OBJECT:						
Salaries and Benefits	\$5,604,562	69.10%	\$5,295,226	48.54%	\$309,336	5.84%
Commodities	591,101	7.29%	624,109	5.72%	(33,008)	-5.29%
Contractuals	1,667,227	20.55%	2,673,880	24.51%	(1,006,653)	-37.65%
Capital Outlay and Projects	248,456	3.06%	2,315,062	21.22%	(2,066,606)	-89.27%
Total Expenditures by Object	<u>\$8,111,346</u>	100.00%	<u>\$10,908,277</u>	100.00%	<u>(\$2,796,931)</u>	-25.64%

	FY 2027 Budget	% of Total	FY 2026 Budget	% of Total	Amount Change	% Change
EXPENDITURES BY FUNCTION:						
Facilities	\$644,770	7.95%	\$229,440	2.10%	\$415,330	181.02%
Operations	\$795,690	9.81%	\$1,152,440	10.56%	(\$356,750)	-30.96%
Planning	1,172,176	14.45%	1,213,793	11.13%	(\$41,617)	-3.43%
Land Preservation	755,820	9.32%	717,605	6.58%	\$38,215	5.33%
Natural Resources	4,494,434	55.41%	5,279,937	48.40%	(\$785,503)	-14.88%
Capital Outlay and Projects	248,456	3.06%	2,315,062	21.22%	(\$2,066,606)	-89.27%
Total Expenditures by Function	<u>\$8,111,346</u>	100.00%	<u>\$10,908,277</u>	100.00%	<u>(\$2,796,931)</u>	-25.64%

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Request
Revenues					
Property Tax	7,245,048	7,613,663	7,399,110	7,399,110	7,730,304
Interest from Investments	225,203	288,938	190,000	250,000	220,000
Gain/Loss Due to MV Adj	302,096	172,329	0	0	0
Donations	109,944	111,703	7,141	161,678	0
Other Grants	237,819	50	0	100	0
State Grant	0	87,268	95,621	30,195	0
Federal Grant	0	0	0	0	0
Insurance Claim	0	0	0	816	0
Miscellaneous Revenue	16,289	17,713	1,000	12,208	2,000
Transfers	0				
Total Revenues	\$8,136,397	\$8,291,664	\$7,692,872	\$7,854,107	\$7,952,304
Expenditures					
Personnel					
Salaries & Wages	3,899,612	4,009,082	4,298,291	4,287,850	4,556,401
Part Time Wages	80,872	148,322	141,273	162,469	118,190
Overtime Wages	21,954	41,190	45,000	27,723	45,000
Sick Pay Reimbursement	58,427	13,000	12,800	13,000	12,800
Budgeted Salary Adjustment	0	0	(70,000)	0	(70,000)
Health Insurance	701,779	725,482	867,862	797,053	942,171
Total Personnel	\$4,762,644	\$4,937,076	\$5,295,226	\$5,288,096	\$5,604,562
Commodities					
Office Supplies	3,824	3,837	3,850	4,350	4,100
Digital Supplies	0	0	0	0	0
Software	0	879	2,700	2,700	200
Computer Hardware	0	2,292	2,500	2,500	0
Books, Periodicals, Manuals	112	205	575	575	775
Postage	628	1,301	1,810	2,200	2,000
Gasoline & Oil	51,353	64,795	82,200	82,200	70,000
Uniforms	16,076	14,792	15,400	17,025	16,000
Small Tools & Equipment	15,931	29,343	18,524	18,944	19,450
Building Maintenance Supplies	0	0	0	0	0
Ground Maintenance Supplies	227,890	194,691	255,000	258,603	257,000
Equipment Maintenance Supplies	66,889	56,818	53,500	53,500	53,375
Vehicle Maintenance Supplies	23,510	42,644	35,000	35,000	35,000
Preserve Signs and Maintenance	38,157	54,795	55,000	55,000	55,000
Operating Supplies	67,191	64,752	98,050	83,296	78,201
Total Commodities	\$511,562	\$531,145	\$624,109	\$615,893	\$591,101
Contractuals					
Architect Fees	12,832	6,168	53,000	10,000	0
Legal Fees	54,770	66,699	25,500	43,000	25,500
Engineering Fees	43,575	19,442	36,277	40,686	0
Computer Fees & Services	78,722	80,861	124,177	127,618	132,117
Consulting Fees	313,742	219,652	519,588	322,307	217,000
Advertising	581	482	2,000	2,800	1,100
Printing	373	7,408	200	200	100

	2024	2025	2026	2026	2027
	Actual	Actual	Budget	Estimate	Request
Dues & Subscriptions	28,768	20,603	21,030	22,230	19,790
Licenses & Permits	1,031	1,142	10,740	4,740	10,000
Natural Gas	4,345	5,686	7,900	8,700	8,400
Electricity	27,834	29,251	13,000	12,000	14,000
Telephone	33,751	33,467	35,780	34,100	32,200
Water & Sewer	1,711	988	950	750	1,000
Disposal Services	526	865	5,270	5,405	5,270
Pest Control	224	112	220	220	220
Insect Management Control	133,558	139,003	298,741	20,000	20,000
Ecological Land Management Contract	446,012	209,715	676,837	429,700	340,000
Repairs & Maintenance Building	12,834	12,955	7,230	12,840	10,630
Repairs & Maintenance Grounds	4,200	42	11,000	11,000	11,000
Repairs & Maintenance Equipment	37,472	43,926	38,250	38,250	38,250
Repairs & Maintenance Vehicles	27,519	24,776	15,000	15,000	15,000
Equipment Rental	18,891	57,189	50,170	37,300	50,170
Vehicle Replacement Charge	195,050	233,009	160,230	160,230	278,770
IT Replacement Charge	57,741	54,831	71,260	71,260	73,205
Equipment Replacement Charge	223,860	237,570	242,232	242,232	275,505
Certifications and Education	5,328	1,758	5,725	21,845	9,475
Professional Development	17,974	22,362	28,050	33,120	13,100
Mileage Reimbursement	5,180	3,797	5,475	5,475	5,425
Real Estate & Drainage Taxes	25,647	24,576	35,000	35,000	35,000
Miscellaneous Contractuals	55,441	92,826	173,048	52,861	25,000
Total Contractuals	\$1,869,491	\$1,651,162	\$2,673,880	\$1,820,868	\$1,667,227
Total Operating Expenditures	\$7,143,697	\$7,119,382	\$8,593,215	\$7,724,857	\$7,862,890
Capital Outlay					
Buildings & Structures	80,522	0	3,013	3,013	0
Capital Improvements-Preserves	2,395,331	786,804	2,215,026	2,215,026	139,952
Motor Vehicles	0	0	40,000	40,000	8,245
Heavy Equipment	284,414	0	31,000	31,000	50,000
Office Equipment	14,057	0	0	0	0
Computer Hardware	0	0	0	0	0
Machinery & Tools	0	12,072	25,835	17,400	0
Lease Outlay	0	0	0	0	0
Subscription Outlay	70,148	0	0	0	0
Miscellaneous Capital	12,030	82,057	187	187	50,259
Total Capital Outlay	\$2,856,502	\$880,933	\$2,315,062	\$2,306,627	\$248,456
Non-Operating Expenditures					
Lease Liability Issued	0	0	0	0	0
Subscription Liability	(70,148)	0	0	0	0
Principal Payment Lease	2,539	1,289	0	0	0
Principal Payment-Subscription	23,271	24,377	0	0	0
Interest Expense - Lease	104	32	0	0	0
Interest Expense - Subscription	729	373	0	0	0
Total Non-Operating Expenditures	(\$43,505)	\$26,071	\$0	\$0	\$0
Total Expenditures	\$9,956,694	\$8,026,387	\$10,908,276	\$10,031,484	\$8,111,346

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Request
Revenue Excess (Deficit) over Expenditures	(\$1,820,297)	\$265,278	(\$3,215,404)	(\$2,177,377)	(\$159,042)
Beginning Fund Balance	\$11,977,219	\$10,156,922	\$10,422,200	\$10,422,200	\$8,244,823
Ending Fund Balance	\$10,156,922	\$10,422,200	\$7,206,796	\$8,244,823	\$8,085,781

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, 2025, is \$669,435,129. The total principal debt on December 31, 2026, is projected to be \$169,985,000. 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 limited bonds, 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.

In November 2024, voters approved \$155 million of general obligation bonds for land acquisition, public access improvement projects and land habitat restoration. At the time of publication of this document the District was in the process of issuing its second bond authorized by the referendum. The current principal amount is estimated to be \$32,765,000.

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
2015 General Obligation Bonds	\$25 million issued under the \$185 million 2008 Referendum approved by 66% of the voters.	12,700,000	1,704,338	14,404,338
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.	15,320,000	662,800	15,982,800
2016B Refunding Bonds	\$24.0 million to refund the 2009A General Obligation Bonds. Resulted in upfront savings of \$2.9 million.	6,330,000	194,438	6,524,438
2019 Refunding Bonds	\$22.06 million to refund the 2011 General Obligation Bonds. Resulted in upfront savings of \$2.9 million.	14,970,000	2,519,994	17,489,994
2021 Refunding Bonds	\$58.82 million to refund the 2010 General Obligation Bonds. Resulted in upfront savings of \$10.07 million.	36,900,000	4,400,600	41,300,600
2021A Refunding Bonds	\$14.925 million to refund the 2013 General Obligation Bonds. Resulted in upfront savings of \$1.46 million.	9,695,000	1,150,250	10,845,250
2024 Limited General Obligation Bonds	\$17.675 million Limited General Obligation Bond Series issued for the acquisition of land.	17,675,000	5,474,750	23,149,750
2025 General Obligation Bonds	\$24.16 million issued under the \$155 million 2024 Referendum approved by voters for land preservation and acquisition and restoration, improvements and public access to existing preserves.	23,630,000	11,611,606	35,241,606

Series and Type	Purpose	Outstanding Principal	Outstanding Interest	Balance
2026 General Obligation Bonds Estimates	\$32.425 million issued under the \$155 million 2024 Referendum approved by voters for land preservation and acquisition and restoration, improvements and public access to existing preserves.	32,765,000	18,183,751	50,948,751
	TOTAL:	\$169,985,000	\$45,902,527	\$215,887,527

THE ANNUAL TAX LEVY REQUIREMENTS TO AMORTIZE THE GENERAL OBLIGATION DEBT PROJECTED TO BE OUTSTANDING AS, OF DECEMBER 31, 2026, INCLUDING INTEREST PAYMENTS OF \$45,902,527 ARE AS FOLLOWS:

Tax Year	Fiscal Year	Series 2015	Series 2016A	Series 2016B	Series 2019	Series 2021	Series 2021A	Series 2024	Series 2025	Series 2026	FY Total
2026	2027	2,166,425	7,805,400	3,445,369	1,942,438	5,178,700	1,551,800	883,750	1,957,519	2,830,001	27,761,401
2027	2028	2,541,750	8,177,400	3,079,069	1,942,688	5,177,950	1,551,050	883,750	1,959,769	2,830,500	28,143,925
2028	2029	2,411,850			1,944,438	5,167,200	1,552,300	3,053,750	1,959,769	2,828,750	18,918,056
2029	2030	2,423,875			1,942,438	5,166,450	1,545,300	3,055,250	1,957,519	2,829,000	18,919,831
2030	2031	2,427,500			1,942,838	5,157,400	1,549,300	3,056,250	1,958,019	2,831,000	18,922,306
2031	2032	2,432,937			1,940,638	5,157,100	1,545,100	3,051,500	1,956,019	2,829,500	18,912,793
2032	2033				1,944,831	5,149,900	1,550,400	3,056,000	1,956,519	2,829,500	16,487,150
2033	2034				1,947,713	5145900		3,054,000	1,959,269	2,830,750	14,937,631
2034	2035				1,941,975			3,055,500	1,959,019	2,833,000	9,789,494
2035	2036								1,955,769	2,831,000	4,786,769
2036	2037								1,956,113	2,829,750	4,785,863
2037	2038								1,959,188	2,829,000	4,788,188
2038	2039								1,954,788	2,828,500	4,783,288
2039	2040								1,959,381	2,833,000	4,792,381
2040	2041								1,955,913	2,832,000	4,787,913
2041	2042								1,959,600	2,830,500	4,790,100
2042	2043								1,958,613	2,833,250	4,791,863
2043	2044								1,958,825	2,829,750	4,788,576
TOTALS		14,404,337	15,982,800	6,524,438	17,489,994	41,300,600	10,845,250	23,149,750	35,241,606	50,948,751	215,887,527

NET GENERAL BONDED DEBT TO EQUALIZED ASSESSED VALUE AND NET GENERAL BONDED DEBT PER CAPITA 2016 THROUGH 2026

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
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
2023	2024	708,760	30,497,825,307	147,496,544	0.484%	208
2024	2025	706,482	33,327,935,459	153,070,006	0.459%	217
2025	2026	719,339	35,898,049,105	166,141,649	0.463%	231

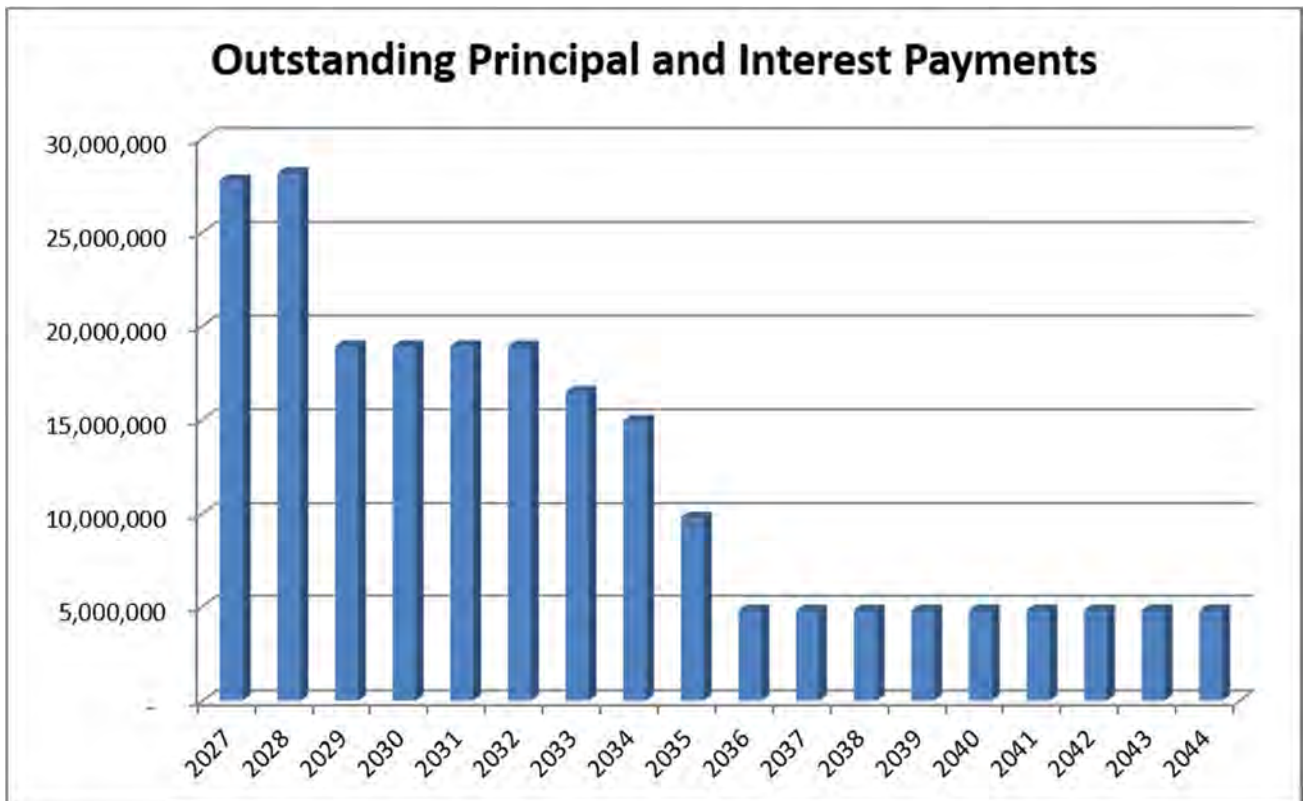
* Net of the amount available in Debt Service Fund for payment of principal

(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, 2027

2025 Equalized Assessed Value	\$35,898,049,105	
Debt limit: 2.3% of Equalized Assessed Value		\$825,655,129
Outstanding tax levy debt	(169,985,000)	
Debt Service Fund balance available for payment of principal	<u>3,843,351</u>	
		<u>(166,141,649)</u>
Legal Debt Margin as of December 31, 2026:		\$659,513,480
<i>Add principal reductions on tax levy debt during 2027</i>		20,755,000
Projected Legal Debt Margin December 31, 2027:		<u><u>\$680,268,480</u></u>



	2024	2025	2026	2026	2027
	Actual	Actual	Budget	Estimate	Request
Revenues					
Property Tax	22,236,816	23,735,483	25,179,135	25,179,430	28,039,020
Bond Proceeds	0	0	0	0	0
Interest from Investments	414,614	399,291	241,600	356,200	322,000
Treasury Rebate Revenue	0		0	0	0
Premium on Debt Issuance	0		0	0	0
Total Revenues	\$22,651,429	\$24,134,774	\$25,420,735	\$25,535,630	\$28,361,020
Expenditures					
Paying Agent Fees	3,800	3,564	3,800	3,800	3,800
Bond Issuance Costs	0		0	0	0
Interest Fees on Debt	4,779,331	5,626,436	5,929,837	5,929,837	7,006,406
Principal Payment	17,275,000	17,860,000	19,000,000	19,000,000	20,755,000
Interfund Transfers	0	0	0	0	0
Total Expenditures	\$22,058,131	\$23,490,000	\$24,933,637	\$24,933,637	\$27,765,206
Revenue Excess (Deficit) over Expenditures	\$593,298	\$644,774	\$487,098	\$601,993	\$595,814
Beginning Fund Balance	\$2,003,286	\$2,596,584	\$3,241,358	\$3,241,358	\$3,843,351
Ending Fund Balance	\$2,596,584	\$3,241,358	\$3,728,456	\$3,843,351	\$4,439,165

Land Acquisition Bond Projects



General Program Statement

The Land Preservation Department implements the District's land preservation and acquisition program. Revenues for the District's land preservation program are realized from the sale of bonds.

On April 10, 2024, the Board of Commissioners adopted a bond ordinance for General Obligation Limited Tax Bonds. On May 8, 2024, the District issued \$17,675,000 of these bonds. The Bonds are authorized by the Downstate Forest Preserve District Act, as amended by Section 15.01 of the Local Government Debt Reform Act. The funds are being used to acquire new land for preservation and restoration.

In November of 2024, the voters of Lake County approved a new \$155,000,000 bond referendum. Of the \$155,000,000, \$65,000,000 of the proceeds will be used for land acquisition. These funds will be used to expand existing preserves, create new preserves, initiate greenway and trail corridor preservation acquisitions, and to preserve natural resource areas including wetlands, prairies, wildlife habitats, and forested areas. The District has issued two referendum bond series since the approval. The total amount issued for land acquisition thus far is \$45,000,000.

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Request
Revenues					
Interest Investments	599,360	193,871	20,000	625,489	200,000
Grants	0	0	0	0	0
Sale of Fixed Assets	0	40,429	0	58,175	0
Miscellaneous Revenue	0	0	0	0	0
Total Revenues	\$599,360	\$234,300	\$20,000	\$683,664	\$200,000
Expenditures					
Legal Fees	102,180	140,765	0	35,663	0
Consulting Fees	45,250	0	0	0	0
Bond Issuance Costs	211,260	101,162	0	150,000	328,000
Total Operating Expenses	\$358,690	\$241,927	\$0	\$185,663	\$328,000
Capital Outlay					
Land Acquisition	2,619,750	15,606,453	17,540,405	47,614,010	20,756,000
Title Fees	10,002	54,791	0	38,710	0
Tax Prorations	(23,282)	65,522	0	62,255	0
Other Land Acquisition Costs	(2,380)	25,468	0	0	0
Appraisal Fees	0	29,000	0	(40,000)	0
Engineering Fees	0	0	0	0	0
Legal Fees	0	0	0	0	0
Total Capital Outlay	\$2,604,090	\$15,781,234	\$17,540,405	\$47,674,975	\$20,756,000
Total Expenditures	\$2,962,780	\$16,023,160	\$17,540,405	\$47,860,638	\$21,084,000
Non-Operating Revenues					
Issuance of Debt	17,675,000	14,496,000	0	29,000,000	20,504,000
Premium on Debt Issuance	2,539,320	606,160	0	1,150,000	500,000
Total Non-Operating Revenues	\$20,214,320	\$15,102,160	\$0	\$30,150,000	\$21,004,000
Revenue Excess (Deficit) over Expenditures	\$17,850,900	(\$686,700)	(\$17,520,405)	(\$17,026,974)	\$120,000
Beginning Fund Balance	\$0	\$17,850,900	\$17,164,200	\$17,164,200	\$137,226
Ending Fund Balance	\$17,850,900	\$17,164,200	(\$356,205)	\$137,226	\$257,226

Land Development Bond Projects

General Program Statement

The November 2024 referendum was approved by Lake County Residents authorizing the issuance of \$155 million of bonds. Of that total, \$65 million is allocated towards land acquisition and preservation (see Land Acquisition Bond Projects) and \$90 million is allocated to natural resource restoration (\$30 million) and trails and public access improvements (\$60 million). 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. 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.



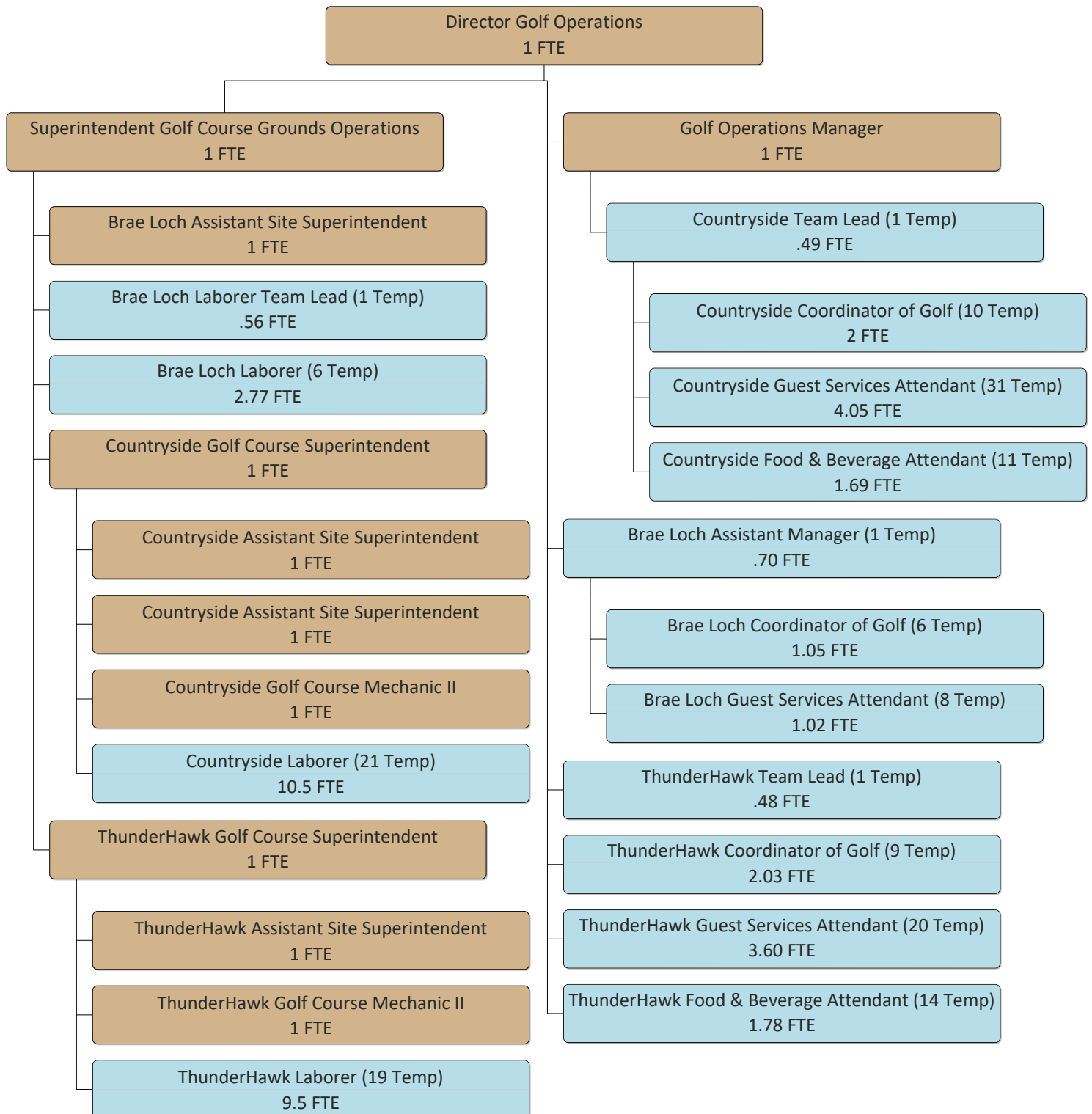
Budget Request for 2027
Land Development Bond Projects

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Request
Revenues					
Interest from Investments	257,856	144,464	255,000	296,500	314,000
Grants	693,070	256,578	400,000	0	610,000
Issuance of Debt	0	10,068,107	0	3,715,000	8,617,000
Total Revenues	\$950,925	\$10,469,149	\$655,000	\$4,011,500	\$9,541,000
Contractuals					
Bond Issuance Costs	0	67,438	0	45,000	167,000
Capital Outlay					
ACOE Dutch Gap	0	0	0	0	0
Buffalo Creek	0	0	21,317	21,317	0
Captain Daniel Wright Hydro	0	0	385,000	385,000	150,000
Cuba Marsh Habitat Restoration	0	0	7,089	7,089	0
Dutch Gap ACOE	0	0	250,000	250,000	250,000
Dog Area Accessibility Improvements	0	0	0	0	0
Facility & Infrastructure Improvement	48,652	0	0	0	0
Fort Sheridan Preserve	0	0	0	0	0
Fort Sheridan - Phase II Master Plan Improvements	0	0	100,000	100,000	0
Fort Sheridan USACE GLFER	4,067	5,906	112,718	112,718	0
Gander Mountain Restoration	0	0	860,000	860,000	250,000
General Deferred Maintenance	0	88,601	1,381,399	1,381,400	750,000
General Office Relocation Plan	0	18,326	56,674	56,674	0
General Solar Projects	0	0	750,000	750,000	500,000
Grainger Woods Restoration	0	0	0	21,000	283,605
Grassy Lake Preserve	0	0	55,152	55,152	0
Greenbelt - Master Plan Public Access Improvements	0	0	250,000	250,000	250,000
Greenbelt Habitat Restoration	0	58,319	816,681	816,681	750,000
Habitat Restoration	0	0	0	0	157,601
Hastings Creek Trail Crossing	0	0	350,000	350,000	0
Heron Creek IL Rte 22 Connection	0	0	20,000	20,000	0
IG-Beach Area Repurposing	0	0	0	0	200,000
Infrastructure Improvements	0	0	3,311	3,311	0
Kestrel Ridge to Nippersink- MT	0	0	100,000	100,000	0
Lake Carina Bridge	0	0	300,000	300,000	1,200,000
Lake Marie Public Access/Restoration	0	0	300,000	300,000	0
Lakewood Master Plan	3,305,573	196,807	3,580,840	3,580,840	1,850,000
Lakewood-Grounds Maint. Building Replacement	1,211,388	0	52,800	52,800	0
Lakewood Restoration - 1000 Acre	0	0	600,000	600,000	1,000,000
Lakewood Restoration - Broberg	0	0	375,000	375,000	0
Lakewood Restoration - Ravine	0	0	500,000	500,000	0
Lakewood Restoration - Schreiber Bog	0	0	0	0	0
Lakewood Restoration - Wauconda Bog	0	0	300,000	300,000	0
Lyons Woods	0	0	0	0	0
MacArthur Woods Hydro	0	0	650,000	650,000	0
Mill. Trail Ethels Woods-Rte 45	0	135,372	245,473	245,473	0
Oriole Grove Master Plan	0	0	0	0	300,000
Raven Glen ACOE	3,860	0	0	0	0
Ray Lake Hydro Restoration	0	10,975	289,025	289,025	1,510,000
Rollins Savanna - MT Flooding Improvements	0	0	200,000	200,000	0
Ryerson - Woodland Restoration	0	28,798	671,202	671,202	250,000
Singing Hills MT Flood Improvement	0	0	0	0	50,000
Waukegan Savanna Restoration	0	0	400,000	400,000	0
Waukegan Savanna Trail	0	0	0	0	400,000

Total Capital Outlay Expenditures	\$4,573,540	\$543,104	\$13,983,681	\$14,004,682	\$10,101,206
Revenue Excess (Deficit) over Expenditures	(\$3,622,615)	\$9,858,607	(\$13,328,681)	(\$10,038,182)	(\$727,206)
Beginning Fund Balance	\$5,201,533	\$1,578,918	\$11,437,525	\$11,437,525	\$1,399,343
Ending Fund Balance	\$1,578,918	\$11,437,525	(\$1,891,156)	\$1,399,343	\$672,137

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 2027

- Maintain the sound financial position of the golf operations through realistic revenue projections, thoughtful spending, and detailed future planning.
- Seek opportunities to implement electric and autonomous equipment options to streamline operations.
- Move forward with the development of the Net-Zero Cart Storage Facility at Countryside Golf Club.

PERFORMANCE MEASUREMENTS	2024 ACTUAL	2025 ACTUAL	2026 ESTIMATED	2027 PROJECTED
Golf Play Revenue	\$3,763,650	\$4,081,442	\$4,181,326	\$4,205,000
Golf Cart Revenue	\$1,283,219	\$1,425,525	\$1,428,770	\$1,465,000
Golf Shop Revenue	\$261,591	\$349,048	\$374,405	\$385,000
Golf Range Revenue	\$193,297	\$233,546	\$216,793	\$225,000
Golf Food and Beverage Revenue	\$780,358	\$793,914	\$807,940	\$815,900

FULL TIME EQUIVALENT (FTE)	2024	2025	2026	2027
Golf Department	53.43	53.22	53.22	53.22



	2026 Budget	2026 Estimate	2027 Request
Revenues			
Golf Operation Revenues	6,416,606	6,436,019	6,869,900
Other Revenues	30,000	30,000	30,000
Total Operating Revenues	6,446,606	6,466,019	6,899,900
Expenses			
Salaries (53.22 FTE)	2,727,614	2,847,966	2,767,587
Benefits	304,537	281,330	311,108
Payroll taxes and IMRF costs	401,418	460,094	345,868
Commodities	1,252,650	1,323,755	1,310,750
Contractuals	1,157,100	1,180,393	1,278,505
Total Operating Expenses	5,843,319	6,093,539	6,013,818
Operating Income	\$603,287	\$372,480	\$886,082
Non-Operating Financial Activity			
Other Funding Sources			
Investment Income (Golf Fund)	195,100	211,480	196,000
Other Expenses			
Capital	(1,793,790)	(1,800,612)	(630,000)
	(\$1,598,690)	(\$1,589,132)	(\$434,000)
Net Cash Generated (Loss)	(\$995,403)	(\$1,216,652)	\$452,082



Budget Request 2027
Enterprise Fund
All Golf Course Operations

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Operating Revenues					
Green Fees	3,775,643	4,113,691	3,654,300	3,654,300	3,975,000
Season Passes	22,240	17,640	22,000	22,000	22,000
Permanent Starts	0	0	13,000	13,000	11,000
Player Services	0	0	6,000	6,000	6,000
Gas Cart Rental	1,283,885	1,317,814	1,283,944	1,283,944	1,400,000
Hand Cart Rental	2,931	2,881	10,200	10,200	11,800
Golf Club Rental	0	0	7,000	7,000	7,000
Range Balls	282,547	329,164	250,000	250,000	265,000
Golf Shop Sales	233,764	235,024	353,062	353,062	334,000
Food Sales-Snack Shop	141,577	146,817	142,000	142,000	161,000
Beverage Sales-Snack Shop	106,987	111,629	123,000	123,000	120,000
Beer Sales-Snack Shop	359,671	384,279	373,000	373,000	415,000
Liquor Sales-Snack Shop	121,056	100,582	152,000	152,000	115,000
Building Rentals	6,000	6,600	30,000	30,000	30,000
Concessionaire Revenue	8,062	12,222	20,000	20,000	20,000
Other Revenues	31,533	25,862	4,100	15,310	4,100
Sales of Fixed Assets	3,240	506	3,000	11,203	3,000
Interfund Transfers	4,500	0	0	0	0
Total Operating Revenues	\$6,383,636	\$6,804,713	\$6,446,606	\$6,466,019	\$6,899,900
Operating Expenditures					
Personnel					
Salaries & Wages	1,165,578	1,124,782	1,062,236	1,074,824	1,107,575
Part Time Wages	1,220,179	1,369,334	1,567,472	1,593,630	1,562,106
Overtime Wages	94,439	109,495	91,106	167,572	91,106
Sick Pay Reimbursement	6,247	22,692	6,800	11,940	6,800
IMRF Contributions	144,186	162,774	192,756	214,327	137,247
FICA Contributions	195,757	202,592	208,662	245,767	208,621
Health Insurance	237,694	248,147	304,537	281,330	311,108
Sick/Comp/Vacation Accrual	26,880	(29,824)	0	0	0
Personnel	\$3,090,963	\$3,209,992	\$3,433,569	\$3,589,391	\$3,424,563
Commodities					
Office Supplies	1,011	0	1,750	1,750	1,250
Postage	3	120	600	600	400
Gasoline & Oil	97,116	76,907	106,500	113,500	101,500
Uniforms	22,620	24,168	21,300	24,530	22,300
Small Tools & Equipment	8,212	14,407	8,200	8,200	20,000
Building Maint. Supplies	13,376	24,225	15,500	18,100	15,500
Ground Maint. Supplies	37,142	72,916	41,500	46,775	53,500
Equipment Maint. Supplies	132,752	96,975	122,000	125,000	127,000
Gravel & Soil	3,223	6,046	2,000	2,000	2,000
Herbicides	26,265	11,632	29,000	29,000	24,000
Fertilizer	123,506	115,138	118,000	128,000	123,000
Plant Protectors	109,766	58,843	122,000	122,000	122,000
Insecticides	28,267	11,184	58,000	58,000	40,500
Turfgrass Chemicals	100,083	99,341	115,500	115,500	76,000
Top Dressing	17,710	23,030	29,000	29,000	64,000
Irrigation Supplies	33,906	34,075	39,500	39,500	39,500
Landscaping, Trees, Shrubs	8,742	4,368	2,500	2,500	2,500
Operating Supplies	113,158	121,951	139,700	145,200	142,200
COGS-Handicap	5,450	3,800	5,600	5,600	5,600
COGS-Pro Shop	143,705	143,565	109,000	109,000	121,000
COGS-Food	59,722	73,673	36,500	62,000	64,000



Budget Request 2027
Enterprise Fund
All Golf Course Operations

	2024	2025	2026	2026	2027
	Actual	Actual	Budget	Estimate	Budget
COGS-Beverage	45,384	44,351	17,000	26,000	27,000
COGS-Beer	77,889	91,254	74,000	74,000	88,000
COGS-Liquor	39,782	24,033	38,000	38,000	28,000
Commodities	\$1,248,788	\$1,176,001	\$1,252,650	\$1,323,755	\$1,310,750
Contractuals					
Computer Fees & Services	1,788	9,185	48,120	57,573	48,120
Merchant Credit Card Fees	144,921	164,064	101,000	101,000	115,000
Advertising	12,492	6,783	14,000	14,000	12,000
Printing	0	0	3,250	3,250	3,250
Dues & Subscriptions	2,076	9,168	5,740	7,090	6,740
Licenses & Permits	4,397	4,719	4,890	4,890	4,890
Liability Insurance	2,736	3,115	3,270	3,970	4,570
Workers Compensation Ins.	79,011	91,924	95,450	101,510	116,740
Property Insurance	18,864	15,154	16,020	15,030	17,275
State Unemployment Ins.	193,171	184,505	180,000	180,000	180,000
Natural Gas	16,359	19,916	22,500	24,900	24,000
Electricity	104,321	138,340	114,200	106,000	120,500
Telephone	22,157	23,243	24,700	15,800	24,700
Water & Sewer	8,183	8,328	7,250	7,050	7,350
Disposal Services	8,078	10,858	9,180	9,180	9,180
Pest Control	2,743	2,251	2,500	2,500	2,500
Repairs & Maint. Building	834	17,968	9,400	10,400	9,500
Repairs & Maint. Grounds	12,892	3	3,000	7,970	7,000
Repairs & Maint. Equipment	6,342	10,120	5,000	5,000	5,000
Equipment Rental	25,886	25,930	316,040	330,800	316,040
Vehicle Replacement Charge	5,330	0	0	0	15,960
IT Replacement Charge	27,360	34,530	20,770	20,770	13,390
Admin Fee	0	0	75,000	75,000	150,000
Certifications and Education	77	1,011	800	800	1,200
Professional Development	32,310	23,935	33,670	33,670	20,000
Mileage Reimbursement	2,996	3,788	6,500	6,500	6,500
Miscellaneous Contractuals	33,901	56,201	34,850	35,740	37,100
Contractuals	\$769,225	\$865,039	\$1,157,100	\$1,180,393	\$1,278,505
Total Operating Expenditures	\$5,108,976	\$5,251,032	\$5,843,319	\$6,093,539	\$6,013,818
Income (Loss) before capital outlay	\$1,274,660	\$1,553,681	\$603,287	\$372,480	\$886,082
Capital Outlay					
Buildings & Structures	0	0	1,295,000	1,295,000	0
Improvements to Buildings	0	0	202,790	202,790	0
Computer Hardware	0	0	10,000	10,000	0
Machinery & Tools	0	0	286,000	286,000	630,000
Furniture & Fixtures	0	0	0	0	0
Miscellaneous Capital	0	0	0	6,822	0
Depreciation Expense	351,928	404,512	0	0	0
Amortization Expense	293,555	308,145	0	0	0
Total Capital Outlay	\$645,482	\$712,657	\$1,793,790	\$1,800,612	\$630,000
Operating Income (loss)	\$629,177	\$841,024	(\$1,190,503)	(\$1,428,132)	\$256,082
Non-Operating Revenues					
Interest from Investments	233,087	263,361	195,100	211,480	196,000
Insurance Claim	0	0	0	0	0
Total Non-operating revenues	\$233,087	\$263,361	\$195,100	\$211,480	\$196,000



Budget Request 2027
Enterprise Fund
All Golf Course Operations

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Non-Operating Expenditures					
Interest Expense - Leases & Subscriptions	17,375	14,513	0	0	0
Cash Generated	\$844,890	\$1,089,872	(\$995,403)	(\$1,216,652)	\$452,082
Beginning Fund Balance	\$21,563,632	\$22,408,522	\$23,498,394	\$23,498,394	\$22,281,742
Ending Fund Balance	\$22,408,522	\$23,498,394	\$22,502,990	\$22,281,742	\$22,733,824

	2024	2025	2026	2026	2027
	Actual	Actual	Budget	Estimate	Budget
Operating Revenues					
Green Fees	1,944,354	2,104,483	1,873,885	1,873,885	2,000,000
Season Passes	22,240	17,640	22,000	22,000	22,000
Permanent Starts	0	0	6,000	6,000	6,000
Player Services	0	0	5,000	5,000	5,000
Gas Cart Rental	727,458	759,018	725,742	725,742	820,000
Hand Cart Rental	2,931	2,881	2,200	2,200	3,800
Golf Club Rental	0	0	1,000	1,000	1,000
Range Balls	210,629	246,344	185,000	185,000	185,000
Golf Shop Sales	54,507	56,829	74,562	74,562	77,500
Food Sales-Snack Shop	73,643	76,556	78,550	78,550	86,000
Beverage Sales-Snack Shop	55,909	57,083	67,000	67,000	64,000
Beer Sales-Snack Shop	197,315	196,331	210,500	210,500	215,000
Liquor Sales-Snack Shop	48,690	51,804	66,958	66,958	60,000
Other Revenues	9,231	7,614	6,000	7,210	6,000
Total Operating Revenues	\$3,346,905	\$3,576,583	\$3,324,397	\$3,325,607	\$3,551,300
Operating Expenses					
Personnel					
Salaries & Wages	652,684	631,282	621,223	616,552	634,582
Part Time Wages	661,129	761,418	762,116	844,845	762,116
Overtime Wages	22,272	21,045	27,954	39,969	27,954
Sick Pay Reimbursement	1,944	9,000	2,200	10,900	2,200
IMRF Contributions	79,169	88,499	98,714	107,818	88,269
FICA Contributions	105,684	111,079	108,132	127,559	109,154
Health Insurance	100,556	99,225	142,271	126,642	143,521
Sick/Comp/Vacation Accrual	9,415	(9,031)	0	0	0
Personnel	\$1,632,854	\$1,712,516	\$1,762,610	\$1,874,285	\$1,767,796
Commodities					
Office Supplies	421	0	1,000	1,000	500
Postage	3	120	300	300	300
Gasoline & Oil	50,192	41,450	58,000	65,000	53,000
Uniforms	8,299	8,955	7,800	9,300	8,800
Small Tools & Equipment	4,510	12,507	3,500	3,500	3,500
Building Maint. Supplies	6,120	8,202	9,000	11,600	9,000
Ground Maint. Supplies	17,618	38,886	20,000	20,000	20,000
Equipment Maint. Supplies	57,982	47,678	50,000	50,000	50,000
Gravel & Soil	0	0	500	500	500
Herbicides	5,899	7,733	9,500	9,500	9,500
Fertilizer	71,354	66,821	60,000	70,000	70,000
Plant Protectors	34,250	25,551	38,000	38,000	48,000
Insecticides	2,000	3,822	23,000	23,000	13,000
Turfgrass Chemicals	31,492	42,669	39,000	39,000	24,000
Top Dressing	10,384	12,597	10,000	10,000	24,000
Irrigation Supplies	23,707	27,630	23,000	23,000	23,000
Landscaping, Trees, Shrubs	2,350	3,043	2,000	2,000	2,000
Operating Supplies	52,663	55,047	55,500	61,000	57,000
COGS-Handicap	4,450	2,800	3,600	3,600	3,600
COGS-Pro Shop	38,005	32,258	19,000	19,000	19,000
COGS-Food	29,900	32,154	22,000	22,000	24,000

	2024	2025	2026	2026	2027
	Actual	Actual	Budget	Estimate	Budget
COGS-Beverage	23,563	25,593	12,000	12,000	13,000
COGS-Beer	41,797	45,985	42,000	42,000	44,000
COGS-Liquor	18,574	12,601	16,000	16,000	16,000
Commodities	\$535,531	\$554,102	\$524,700	\$551,300	\$535,700
Contractuals					
Computer Fees & Services	(126)	3,509	45,120	49,150	45,120
Merchant Credit Card Fees	80,172	92,712	50,000	50,000	52,000
Advertising	10,992	5,334	10,000	10,000	8,000
Printing	0	0	2,000	2,000	2,000
Dues & Subscriptions	708	8,144	3,700	3,700	4,250
Licenses & Permits	3,222	3,224	3,290	3,290	3,290
Liability Insurance	1,095	1,246	1,300	1,590	1,830
Workers Compensation Ins.	37,192	43,252	44,910	47,550	54,690
Property Insurance	5,922	4,755	5,040	4,500	5,175
State Unemployment Ins.	101,819	109,390	100,000	100,000	100,000
Natural Gas	4,162	3,156	5,000	5,200	5,000
Electricity	30,004	36,997	30,000	25,000	34,000
Telephone	8,611	8,346	10,000	2,000	10,000
Water & Sewer	3,579	2,896	3,000	2,890	3,100
Disposal Services	2,619	3,473	3,040	3,040	3,040
Pest Control	840	822	800	800	800
Repairs & Maint. Building	559	16,518	7,000	8,000	7,000
Repairs & Maint. Grounds	12,892	3	3,000	3,000	3,000
Repairs & Maint. Equipment	4,325	1,916	4,500	4,500	4,500
Equipment Rental	16,483	17,713	152,880	155,830	152,880
Vehicle Replacement Charge	5,330	0	0	0	5,320
IT Replacement Charge	12,510	15,770	10,400	10,400	7,050
Admin Fee	0	0	75,000	75,000	150,000
Certifications and Education	77	546	600	600	600
Professional Development	19,840	14,931	21,670	21,670	13,000
Mileage Reimbursement	2,996	3,696	6,000	6,000	6,000
Miscellaneous Contractuals	10,504	9,782	11,750	11,750	12,100
Contractuals	\$376,327	\$408,130	\$610,000	\$607,460	\$693,745
Total Expenditures	\$2,544,711	\$2,674,748	\$2,897,310	\$3,033,045	\$2,997,241
Income (Loss) before capital outlay	\$802,194	\$901,835	\$427,087	\$292,562	\$554,059
Capital Outlay					
Buildings & Structures	0	0	995,000	995,000	0
Computer Hardware	0	0	5,000	5,000	0
Machinery & Tools	0	0	0	0	168,500
Miscellaneous Capital	0	0	0	6,822	0
Depreciation Expense	107,375	124,862	0	0	0
Amortization Expense	153,959	161,254	0	0	0
Total Capital Outlay	\$261,334	\$286,116	\$1,000,000	\$1,006,822	\$168,500
Operating Income (loss)	\$540,860	\$615,720	(\$572,913)	(\$714,260)	\$385,559
Non-Operating Revenues					
Interest from Investments	227,496	259,096	195,000	210,000	195,000
Insurance Claim	0	0	0	0	0



Budget Request 2027
8000 Countryside Golf Course

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Total Non-operating Revenues	\$227,496	\$259,096	\$195,000	\$210,000	\$195,000
Non-Operating Expenditures					
Interest Expense - Leases & Subscriptions	8,717	7,186	0	0	0
Cash Generated	\$759,639	\$867,629	(\$377,913)	(\$504,260)	\$580,559
Beginning Fund Balance	\$13,462,323	\$14,221,962	\$15,089,591	\$15,089,591	\$14,585,331
Ending Fund Balance	\$14,221,962	\$15,089,591	\$14,711,678	\$14,585,331	\$15,165,890

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Request
Operating Revenues					
Green Fees	398,129	519,408	351,596	351,596	450,000
Permanent Starts	0	0	1,000	1,000	1,000
Gas Cart Rental	191,631	206,546	195,742	195,742	205,000
Hand Cart Rental	0	0	2,000	2,000	2,000
Golf Club Rental	0	0	1,000	1,000	1,000
Golf Shop Sales	10,851	12,458	9,500	9,500	11,500
Golf Concessions	8,062	12,222	20,000	20,000	20,000
Other Revenues	7,859	6,818	1,000	2,519	1,000
Total Operating Revenues	\$616,531	\$757,452	\$581,838	\$583,357	\$691,500
Operating Expenditures					
Personnel					
Salaries & Wages	149,421	142,740	138,934	118,682	122,194
Part Time Wages	136,512	154,185	229,060	165,711	223,694
Overtime Wages	16,168	21,276	15,288	24,911	15,288
Sick Pay Reimbursement	0	515	100	520	100
IMRF Contributions	19,191	20,953	28,556	23,560	13,856
FICA Contributions	22,946	24,733	29,329	26,421	24,539
Health Insurance	38,420	37,413	48,324	28,794	33,099
Sick/Comp/Vacation Accrual	3,854	9,794	0	0	0
Personnel	\$386,512	\$411,610	\$489,591	\$388,598	\$432,770
Commodities					
Office Supplies	170	0	250	250	250
Postage	0	0	50	50	0
Gasoline & Oil	19,502	14,929	18,500	18,500	18,500
Uniforms	690	2,573	3,000	3,000	3,000
Small Tools & Equipment	467	232	700	700	1,500
Building Maint. Supplies	380	5,213	1,500	1,500	1,500
Ground Maint. Supplies	4,630	8,237	3,500	3,500	3,500
Equipment Maint. Supplies	11,286	13,967	22,000	25,000	27,000
Gravel & Soil	3,223	0	500	500	500
Herbicides	2,315	1,723	3,000	3,000	3,000
Fertilizer	20,113	23,602	25,000	25,000	25,000
Plant Protectors	10,578	4,701	14,000	14,000	14,000
Insecticides	600	2,035	7,500	7,500	5,000
Turfgrass Chemicals	9,041	8,086	10,500	10,500	8,000
Top Dressing	2,546	1,234	4,000	4,000	5,000
Irrigation Supplies	230	2,727	1,500	1,500	1,500
Landscaping, Trees, Shrubs	6,392	1,326	500	500	500
Operating Supplies	14,173	15,515	13,200	13,200	14,200
COGS-Pro Shop	2,168	4,044	2,000	2,000	2,000
Commodities	\$108,503	\$110,146	\$131,200	\$134,200	\$133,950
Contractuals					

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Request
Merchant Credit Card Fees	11,281	15,753	11,000	11,000	13,000
Advertising	0	0	1,000	1,000	1,000
Printing	0	0	250	250	250
Dues & Subscriptions	115	250	190	190	640
Liability Insurance	274	311	330	400	460
Workers Compensation Ins.	11,083	12,906	13,400	14,300	16,450
Property Insurance	3,104	2,493	2,830	2,290	2,630
State Unemployment Ins.	30,858	29,088	30,000	30,000	30,000
Natural Gas	4,309	5,120	6,000	6,200	6,000
Electricity	8,395	12,229	10,500	8,500	11,500
Telephone	2,831	2,942	3,000	2,800	3,000
Disposal Services	0	0	600	600	600
Pest Control	373	334	800	800	800
Repairs & Maint. Building	0	0	1,400	1,400	1,500
Repairs & Maint. Equipment	1,791	0	0	4,970	4,000
Equipment Rental	3,863	2,606	53,630	53,630	53,630
Vehicle Replacement	0	0	0	0	5,320
IT Replacement Charge	4,090	5,790	4,050	4,050	2,530
Certifications	0	435	0	0	0
Professional Development	0	2,894	3,000	3,000	3,000
Miscellaneous Contractuals	5,791	23,131	3,600	4,490	4,500
Contractuals	\$88,157	\$116,282	\$145,580	\$149,870	\$160,810
Total Operating Expenditures	\$583,172	\$638,038	\$766,371	\$672,668	\$727,530
Income (Loss) before capital outlay	\$33,359	\$119,414	(\$184,533)	(\$89,311)	(\$36,030)
Capital Outlay					
Computer Hardware	0	0	1,000	1,000	0
Machinery & Tools	0	0	33,000	33,000	62,000
Depreciation Expense	32,158	24,960	0	0	0
Amortization Expense	44,769	44,769	0	0	0
Total Capital Outlay	\$76,927	\$69,729	\$34,000	\$34,000	\$62,000
Operating Income (loss)	(\$43,567)	\$49,685	(\$218,533)	(\$123,311)	(\$98,030)
Non-Operating Revenues					
Interest from Investments	3,136	4,265	100	1,480	1,000
Non-Operating Expenditures					
Interest Expense - Leases	1,774	1,084	0	0	0
Cash Generated	(\$42,205)	\$52,867	(\$218,433)	(\$121,831)	(\$97,030)
Beginning Fund Balance	\$1,665,511	\$1,623,306	\$1,676,173	\$1,676,173	\$1,554,342



Budget Request 2027
8100 Brae Loch Golf Course

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Request
Ending Fund Balance	\$1,623,306	\$1,676,173	\$1,457,740	\$1,554,342	\$1,457,312

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Operating Revenues					
Green Fees	1,433,161	1,489,800	1,428,819	1,428,819	1,525,000
Permanent Starts	0	0	6,000	6,000	4,000
Player Services	0	0	1,000	1,000	1,000
Gas Cart Rental	364,796	352,251	362,460	362,460	375,000
Hand Cart Rental	0	0	6,000	6,000	6,000
Golf Club Rental	0	0	5,000	5,000	5,000
Range Balls	71,918	82,820	65,000	65,000	80,000
Golf Shop Sales	168,406	165,736	269,000	269,000	245,000
Food Sales-Snack Shop	67,934	70,261	63,450	63,450	75,000
Beverage Sales-Snack Shop	51,078	54,547	56,000	56,000	56,000
Beer Sales-Snack Shop	162,356	187,948	162,500	162,500	200,000
Liquor Sales-Snack Shop	72,367	48,778	85,042	85,042	55,000
Building Rentals	6,000	6,600	30,000	30,000	30,000
Other Revenues	18,922	11,937	100	10,100	100
Sales of Fixed Assets	1,215	0	0	6,684	0
Interfund Transfers	4,500	0	0	0	0
Total Operating Revenues	\$2,422,654	\$2,470,678	\$2,540,371	\$2,557,055	\$2,657,100
Operating Expenses Personnel					
Salaries & Wages	363,474	350,760	302,079	339,590	350,799
Part Time Wages	422,538	453,730	576,296	583,074	576,296
Overtime Wages	55,999	67,175	47,864	102,692	47,864
Sick Pay Reimbursement	4,303	13,177	4,500	520	4,500
IMRF Contributions	45,826	53,321	65,486	82,950	35,122
FICA Contributions	67,128	66,780	71,201	91,786	74,928
Health Insurance	98,719	111,510	113,942	125,894	134,488
Sick/Comp/Vacation Accrual	13,611	(30,587)	0	0	0
Personnel	\$1,071,597	\$1,085,866	\$1,181,368	\$1,326,507	\$1,223,997
Commodities					
Office Supplies	421	0	500	500	500
Postage	0	0	250	250	100
Gasoline & Oil	27,422	20,528	30,000	30,000	30,000
Uniforms	13,632	12,640	10,500	12,230	10,500
Small Tools & Equipment	3,235	1,667	4,000	4,000	15,000
Building Maint. Supplies	6,876	10,809	5,000	5,000	5,000
Ground Maint. Supplies	14,893	25,793	18,000	23,275	30,000
Equipment Maint. Supplies	63,484	35,330	50,000	50,000	50,000
Gravel & Soil	0	6,046	1,000	1,000	1,000
Herbicides	18,051	2,175	16,500	16,500	11,500
Fertilizer	32,040	24,716	33,000	33,000	28,000
Plant Protectors	64,938	28,591	70,000	70,000	60,000
Insecticides	25,667	5,327	27,500	27,500	22,500
Turfgrass Chemicals	59,551	48,585	66,000	66,000	44,000
Top Dressing	4,780	9,198	15,000	15,000	35,000
Irrigation Supplies	9,968	3,718	15,000	15,000	15,000
Operating Supplies	46,322	51,389	71,000	71,000	71,000
COGS-Handicap	1,000	1,000	2,000	2,000	2,000
COGS-Pro Shop	103,532	107,263	88,000	88,000	100,000
COGS-Food	29,822	41,519	14,500	40,000	40,000
COGS-Beverage	21,821	18,759	5,000	14,000	14,000
COGS-Beer	36,092	45,268	32,000	32,000	44,000

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
COGS-Liquor	21,208	11,432	22,000	22,000	12,000
Commodities	\$604,755	\$511,753	\$596,750	\$638,255	\$641,100
Contractuals					
Legal Fees	0	0	0	0	0
Computer Fees & Services	1,914	5,677	3,000	8,423	3,000
Merchant Credit Card Fees	53,469	55,600	40,000	40,000	50,000
Advertising	1,500	1,449	3,000	3,000	3,000
Printing	0	0	1,000	1,000	1,000
Dues & Subscriptions	1,253	774	1,850	3,200	1,850
Licenses & Permits	1,175	1,495	1,600	1,600	1,600
Liability Insurance	1,368	1,557	1,640	1,980	2,280
Workers Compensation Ins.	30,736	35,765	37,140	39,660	45,600
Property Insurance	9,838	7,905	8,150	8,240	9,470
State Unemployment Ins.	60,494	46,027	50,000	50,000	50,000
Natural Gas	7,888	11,640	11,500	13,500	13,000
Electricity	65,922	89,115	73,700	72,500	75,000
Telephone	10,716	11,955	11,700	11,000	11,700
Water & Sewer	4,604	5,432	4,250	4,160	4,250
Disposal Services	5,459	7,385	5,540	5,540	5,540
Pest Control	1,530	1,095	900	900	900
Repairs & Maint. Building	275	1,450	1,000	1,000	1,000
Repairs & Maint. Equipment	225	8,204	500	500	500
Equipment Rental	5,540	5,611	109,530	121,340	109,530
Vehicle Replacement Charge	0	0	0	0	5,320
IT Replacement Charge	10,760	12,970	6,320	6,320	3,810
Certifications and Education	0	30	200	200	600
Professional Development	12,470	6,110	9,000	9,000	4,000
Mileage Reimbursement	0	92	500	500	500
Miscellaneous Contractuals	17,606	23,288	19,500	19,500	20,500
Contractuals	\$304,741	\$340,627	\$401,520	\$423,063	\$423,950
Total Operating Expenditures	\$1,981,093	\$1,938,246	\$2,179,638	\$2,387,825	\$2,289,047
Income (Loss) before capital outlay	\$441,561	\$532,431	\$360,733	\$169,230	\$368,053
Capital Outlay					
Buildings & Structures	0	0	300,000	300,000	0
Improvements to Buildings	0	0	202,790	202,790	0
Computer Hardware	0	0	4,000	4,000	0
Machinery & Tools	0	0	253,000	253,000	399,500
Depreciation Expense	212,395	254,691	0	0	0
Amortization Expense	94,827	102,122	0	0	0
Total Capital Outlay	\$307,222	\$356,812	\$759,790	\$759,790	\$399,500
Non-Operating Expenditures					
Interest Expense - Leases	6,884	6,243	0	0	0
Cash Generated	\$127,455	\$169,376	\$(399,057)	\$(590,561)	\$(31,447)
Beginning Fund Balance	\$6,435,798	\$6,563,253	\$6,732,629	\$6,732,629	\$6,142,068
Ending Fund Balance	\$6,563,253	\$6,732,629	\$6,333,572	\$6,142,068	\$6,110,621

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	2026	2026	Funding	2027	2028	2029	2030	2031	Funding
<u>Machinery/Equipment/Project</u>										Required
Countryside Golf Course:										
Robotic Range System	177,600	29,600	29,600							0
Asphalt Replacement	313,694									0
Net-Zero Electric Car Storage	1,400,000	700,000		0	0					0
Heavy Duty Utility Vehicle	33,500			33,500	33,500					33,500
TriPlex Tee Mower	55,000			55,000	55,000					55,000
300 Gallon Sprayer	80,000			80,000	80,000					80,000
Topdresser	22,950	23,000	22,950							0
Bunker Rake	24,950	27,000	24,950							0
Greens Roller (Electric)	36,880	23,000	36,880							0
Rough Mower (Electric)	70,000	70,000	0							0
Walk Greens Mowers (2)	40,140	40,140	40,140						40,140	40,140
Pump Station	295,000	295,000	295,000							0
Replacement of Rain Shelter Roofs	TBD					TBD				0
Rough Mower (Robots)	100,000					100,000				100,000
Toro Turbine Blower	12,000								12,000	12,000
Utility Task Vehicle	30,000						30,000			30,000
Fairway Mower (Electric)	55,000						55,000			55,000
Sprayer	60,000						60,000			60,000
Utility Task Vehicles - 2	60,000							60,000		60,000
Brae Loch Golf Course:										
Utility Task Vehicle	33,000	33,000	33,000							0
Bunker Rake	29,000					29,000				29,000
Pull Behind Rough Mower	28,000			28,000	28,000					0
Utility Tractor	34,000			34,000	34,000					0
ThunderHawk Golf Course:										
Robotic Range System	177,600	29,600	29,600							0
Restrooms & Pumphouse Improvements	250,000	250,000	250,000							0
Cart & Walking Bridge Repairs	300,000	300,000	250,000							0
Rough Mower (robots)	100,000					100,000				100,000
Fairway Mowers - 2 (Electric)	205,000									0
Fairway Turf Aerator Attachment	48,000	48,000	46,400							0
Fairway Top Dresser	53,000	53,000	52,500							0
Utility Trencher & Grinder	49,500			49,500	49,500					0
Greens Mowers - (Electric)	62,000			62,000	62,000				80,000	80,000
Cart Path Replacement/Repairs	TBD						TBD			0
Fairway Mower (Electric)	55,000						55,000			55,000
TriPlex Approach Mower	50,000			50,000	50,000					0
Bunker Renovations	1,000,000					500,000		TBD		500,000
Sprayer	60,000							60,000		60,000
Light Duty Vehicle	15,000			15,000	15,000					0
Heavy Duty Utility Vehicle	35,000	35,000	33,800							0
Fairway Verticutter	24,000	24,000	23,860							0
14-Blade Cutting Units	25,000	25,000	23,800							0
Greens Roller (electric)	58,000	58,000	56,800							0
Greens Top Dresser	18,000			18,000	18,000					18,000
	\$5,575,814	\$1,921,340	\$1,111,020	\$425,000	\$425,000	\$729,000	\$200,000	\$120,000	\$132,140	1,349,640

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 \$832,209. Salaries and benefits total \$103,314, contractals are \$12,500 and capital outlay is \$716,395.

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

	2026		2027			
	Modified	% of	Original	% of	Amount	%
EXPENDITURES BY OBJECT:	Budget	Total	Budget	Total	Change	Change
Salaries and Benefits	\$382,613	25.44%	\$103,314	12.41%	(\$279,299)	-73.00%
Commodities	114,303	7.60%	0	0.00%	(114,303)	0.00%
Contractuals	719,689	47.84%	12,500	1.50%	(707,189)	-98.26%
Capital Outlay	287,652	19.12%	716,395	86.08%	428,743	149.05%
Total Expenditures by Object	\$1,504,258	100.00%	\$832,209	100.00%	(\$672,049)	-44.68%

	2026		2027			
	Modified	% of	Original	% of	Amount	%
EXPENDITURES BY FUNCTION:	Budget	Total	Budget	Total	Change	Change
Youth Conservation Corp	\$222,276	14.78%	\$0	0.00%	(\$222,276)	-100.00%
Education	43,300	2.88%	12,500	1.50%	(30,800)	-71.13%
Natural Resources	1,238,682	82.35%	819,709	98.50%	(418,973)	-33.82%
Total Expenditures by Function	\$1,504,258	100.00%	\$832,209	100.00%	(\$672,049)	-44.68%

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Request
Revenues					
Donations	206,719	543,280	359,434	139,969	32,394
Other Grants	5,086	18,014	359,695	359,695	799,815
State Grants	65,671	49,093	203,891	203,891	0
Federal Grants	635,356	314,197	620,166	620,166	0
Interest from Investments	15,373	14,093	3,575	6,690	4,775
Miscellaneous Revenue	128	0	0	0	0
Proceeds from Auction	0	0	0	234	234
Total Revenues	\$928,332	\$938,678	\$1,546,760	\$1,330,644	\$837,218
Expenditures					
Salaries & Wages	37808.97	60,316	122,606	62,005	63,032
Part Time Wages	110,876	124,047	206,480	0	18,480
Overtime Wages	0	867	0	307	0
IMRF Contributions	2,625	4,897	11,439	6,054	5,194
FICA Contributions	11,339	13,668	25,175	4,737	6,236
Health Insurance	5,135	8,700	16,913	8,902	10,372
Total Personnel	\$167,784	\$212,495	\$382,613	\$82,005	\$103,314
Computer Hardware	1,100	0	0	0	0
Operating Supplies	14,072	2,853	114,303	114,407	0
Total Commodities	\$15,172	\$2,853	\$114,303	\$114,407	\$0
Consulting Fees	0	19,900	30,800	0	0
Telephone	497	587	0	594	0
Mileage Reimbursement	0	491	0	0	0
Miscellaneous Contractuals	35,186	502,883	688,889	688,889	12,500
Total Contractuals	\$35,682	\$523,862	\$719,689	\$689,483	\$12,500
Total Operating Expenditures	\$218,639	\$739,210	\$1,216,606	\$885,895	\$115,814
Capital Outlay					
Improvements to Buildings	0	160,360	0	0	0
Capital Imprvmnts-Preserves	461,720	128,040	287,652	287,652	716,395
Furniture & Fixtures	28,345	0	0	0	0
Total Expenditures	\$708,704	\$1,027,609	\$1,504,258	\$1,173,548	\$832,209
Revenue Excess (Deficit) over Expenditures	\$219,627	(\$88,931)	\$42,502	\$157,097	\$5,009
Beginning Fund Balance	\$219,627	\$439,255	\$350,324	\$350,324	\$507,421
Ending Fund Balance	\$439,255	\$350,324	\$392,826	\$507,421	\$512,430

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 2026. Some of the projects will be completed in 2027.

Chiwaukee Prairie Illinois Beach Lake Plain Coastal Wetland Restoration & Planning

Agreement No. CD-2021-13002 – RECEIVED – Anonymous Donation **Project Number 56067, 68006**

A generous benefactor has provided funding to support the efforts of the Lake Plain Coalition in Wisconsin and Illinois. Funding has been awarded for 3 three-year periods with the most recent extension of \$100,000 to be awarded between 2025-2027. These funds will be used to provide for acquisition, protection, restoration and management of critical habitats with the Ramsar Wetland of International Importance, to provide support for a full-time Lake Plain Coordinator, and operational funding for the Lake Plain Coalition. These funds will also be used to leverage additional grant funds for Lake Plain partners. A total of \$1,225,000 has been approved.

Restoration on the Lake Plain and Workforce Development and Engagement in Zion RECEIVED– Illinois Department of Commerce and Economic Opportunity – Energy Transition Community Grant Program- Zion Nuclear Plant Local Taxing Bodies **Project Number 64801**

The Chiwaukee Prairie Illinois Beach Lake Plain Coastal Wetland Restoration Project received funding in the amount of \$163,943.12 from the Illinois Department of Commerce and Economic Opportunity – Energy Transition Community Grant Program for the Zion Nuclear Plant Local Taxing Bodies. This grant provides funding for continued invasive plant removal including clearing, retreatment, and the Lake Plain Invasive Plant Strike Team; two ecological technician positions to support the work of the Lake Plain Coordinator and the Lake Plain Conservation Partners; Environmental education and community engagement initiatives for the citizens of the City of Zion. This project has been extended to 2027.

Greenbelt – Floral Resources for Early Season Pollinators RECEIVED – Openlands **Project Number 60813**

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 – Lepidoptera Resources in Wetland Habitats & Youth Programming – RECEIVED – Pollinator Partnership and North American Pollinator Protection Campaign **Project Number 60004**

This project enhances habitat for resident and migratory Lepidoptera at Greenbelt through plug planting nectar sources and host plants for different species. Additionally, this project includes community engagement through youth education programs and learning about how butterflies and moths utilize flowering plants and planting a portion of the plugs with the programs. Total project cost is \$5,000.

Greenbelt – Enhancing Wetland and Woodland Acres at the Headwaters of the Chicago River RECEIVED – Chi-Cal Rivers Fund – NFWF **Project Number 60802**

With \$400,000 in funding from NFWF, the project will restore wetland and woodland habitats to address invasive species at the headwaters of the Chicago River at Greenbelt Forest Preserve. This project will restore 96.81 total acres, plant 400 trees, produce 1,000 volunteer stewardship hours, and provide more than \$1 million in annual ecosystem services for the surrounding disadvantaged community. The project commenced in the winter of 2025- and will run through 2027. Total project cost is \$535,656.

Ray Lake – Great Lakes Mallards II APPLIED FOR – US Fish and Wildlife Service - North American Wetlands Conservation Act (NAWCA) **Project Number TBD**

This project proposes to restore hydrology and native vegetation to a portion of Ray Lake Forest Preserve. Ducks Unlimited (DU) has compiled partners from the Great Lakes region and submitted an application to the NAWCA program. If funded, the District would be a sub-recipient through DU and receive \$228,000 in grant funds.

Ray Lake – Watershed Management Board – RFP 2026 – RECIEVED – Lake County Watershed Management Commission **Project Number TBD**

Funding from this grant will help support hydrologic restoration planning efforts at Ray Lake Forest Preserve. Engineering and analysis are necessary to ensure wetland restoration efforts meet natural resource goals, and also not cause impacts to neighboring properties. The District will receive \$10,000 in grant funding.

Lakewood – Section 319 of the Clean Water Act – APPLIED FOR – Illinois Environmental Protection Agency **Project Number 61003**

The Section 319 grant program provides financial assistance to help control nonpoint source pollution. This project proposes to restore the natural hydrology to the southwestern portion of Lakewood Forest Preserve. Removing relic agricultural infrastructure (earthen dam, water diversion pipes, drain tiles, etc.) will help to restore historic hydrologic function and surface flow paths to these drainageways. Streambank and shoreline stabilization are also proposed. The results are expected to improve water quality within Lakewood as well as downstream areas outside of the preserve. Total project cost is estimated at \$1,440,582 and \$500,000 has been requested in grant funding.

Chiwaukee Prairie Illinois Beach Lake Plain –Illinois Lake Plain Invasive Species Control – RECIEVED – Illinois Coastal Management Program - United States Environmental Protection Agency (US EPA) **Project Number TBD**

The Chiwaukee Prairie Illinois Beach Lake Plain Illinois Lake Plain Invasive Species Control project received funding in the amount of \$150,000 from the United States Environmental Protection Agency, administered by the Illinois Coastal Management Program to support restoration and invasives species management on the Lake Plain. These funds will be used to support the Lake Plain Invasive Plant Strike Team in an effort to manage and protect the critical habitats within the Lake Plain Ramsar Wetland of International Importance and adjacent buffer areas. Restoration work is anticipated to begin in 2027 and continue through 2028.

Chiwaukee Prairie Illinois Beach Lake Plain – Lake Plain Coordination, Engagement, and Restoration on the Chiwaukee Prairie-Illinois Beach Lake Plain – RECIEVED – Illinois Coastal Management Program – National Oceanic and Atmospheric Administration (NOAA) **Project Number 56082**

The Lake Plain Coordination, Engagement, and Restoration on the Chiwaukee Prairie – Illinois Beach Lake Plain project received funding in the amount of \$84,037.92 from the National Oceanic and Atmospheric Administration administered by the Illinois Coastal Management Program to support the Lake Plain Coordinator position as well as the coordinator establishing two new stewardship groups within the Lake Plain at sites with no volunteer community currently. The Lake Plain Coordinator position is dedicated to building a more robust Lake Plain Coalition, engaging with underserved communities, and implementing progress toward achieving the conservation and organizational goals of the Lake Plain Coalition. The coordinator will spur organizational growth to ensure that the Lake Plain Coalition’s resources and the Lake Plain ecosystem are efficiently and effectively managed for the long term. This grant will also support the coordinator in establishing volunteer restoration workdays and nature-based outreach events at Spring Bluff Forest Preserve and Waukegan Dunes (City of Waukegan). This grant began in the second quarter of 2026 and will continue through third quarter of 2027.

Chiwaukee Prairie Illinois Beach Lake Plain – Restoring Lake Plain Habitat through Environmental Stewardship and Protection – APPLIED FOR – Union Pacific Community Ties Giving Program

Project Number TBD

The Preservation Foundation and the Lake Plain Coalition requested \$9,390 from the Annual Local Grants of the Union Pacific Community Ties Giving Program to support volunteer stewardship across the Chiwaukee Prairie – Illinois Beach Lake Plain, now known publicly as the Lake Plain Coastal Preserves, through acquisition of restoration workday supplies. This project will also replace a gate, that due to its poor condition, allows unauthorized ATV's and motorized vehicles to drive on the pedestrian trails, degrading critical, sensitive habitat. Project goals are to improve Lake Plain habitat, protect it from further environmental degradation, and support volunteer stewardship on restoration workdays. This proposal fits into a larger grant project administered by the Illinois Coastal Management Program, Lake Plain Coordination, Engagement and Restoration on the Chiwaukee Prairie-Illinois Beach Lake Plain, that funds the Lake Plain Coordinator's wages and provides supplies to initiate two new volunteer stewardship communities. This Proposal expands the stewardship support to the other restoration volunteer groups within the Lake Plain geography.

Chiwaukee Prairie Illinois Beach Lake Plain – Enhancing Coordination, Improving Habitat, and Advancing Wildlife Data on the Illinois Lake Plain Coastal Preserves – APPLIED FOR – Illinois Coastal Management Program – National Oceanic and Atmospheric Administration

Project Number TBD

This project aims to support the wages of the Lake Plain Coordinator position to execute their duties, including building a more robust Lake Plain Coalition, engaging with underserved communities, and implementing progress toward achieving the conservation and organizational goals of the Lake Plain Coalition. Enhancing Coordination, Improving Habitat, and Advancing Wildlife Data on the Lake Plain Coastal Preserves extends the timeline of the Lake Plain Coordinator position beyond currently secured funding. During this project, the coordinator will lead the process and produce a draft of a strategic plan for the Lake Plain and the Lake Plain Coalition, create a science-based, digital prioritization process for management actions in the Lake Plain, and begin to set the stage for determining the organizational future of the Lake Plain Coalition. Additional grant activities will include contractual small invasive tree and shrub clearing within Spring Bluff Forest Preserve, ecological monitoring of critical wildlife species, and indirect costs. Total project cost is estimated at \$175,045 with \$87,459 requested from the Illinois Coastal Management program, administering the grant from the National Oceanic and Atmospheric Administration. This grant would begin in 2027 and continue through 2028.

Chiwaukee Prairie Illinois Beach Lake Plain – Bi-State Invasives Treatment and Collaboration to Enhance Endangered, Threatened & Rare (ETR) Species within the Lake Plain Coastal Preserves – APPLIED FOR – National Fish and Wildlife Foundation (NFWF) Sustain our Great Lakes

Project Number TBD

This project will support restoration and invasive species management on the Chiwaukee Prairie – Illinois Beach Lake Plain, now publicly known as The Lake Plain Coastal Preserves. With a \$255,000 request from the National Fish and Wildlife Foundation Sustain our Great Lakes Program, this project will use the Lake Plain Invasive Plant Strike Team to retreat 200 acres and initially treat 50 acres adjacent to previously treated acres within the Lake Plain. In addition, this project will support volunteer stewardship by supplying hand tools and needed supplies, helping to ensure long-term health and viability of the globally critical dune and swale ecosystem. Match contributions in the form of 1:1 for this project include volunteer stewardship hours and monitoring of ETR species, including Piping Plovers and Blanding's Turtles, by Lake Plain Coalition organizations. If awarded, this project would begin in the first quarter of 2027 and go through fourth quarter of 2029.

Chiwaukee Prairie Illinois Beach Lake Plain – Piping Plover Monitoring and Protection within the Lake Plain Coastal Preserves – APPLIED FOR – United States Fish and Wildlife Service

Project Number TBD

The Preservation Foundation and the Lake Plain Coalition requested \$49,999 from the United States Fish and Wildlife Service Small Grants Process to support the recovery efforts of Great Lakes Piping Plovers with the Chiwaukee Prairie – Illinois Beach Lake Plain/The Lake Plain Coastal Preserves. The Fish and Wildlife Service Field Office and project partners will use funding to manage and restore habitat; protect and monitor nesting pairs, nests, and chicks; organize and manage monitoring activities and data; and coordinate communication among partners and with the public to promote data consistency and awareness. Expected outcomes include protection and restoration of Piping Plover nesting habitat through invasive species removal, installation of protective and educational signage, and a report on Great Lakes Piping Plover nesting activity and fledgling success within the Lake Plain by a volunteer led-monitoring regime. Habitat restoration and monitoring will take place in public natural

areas owned and managed by the Illinois Department of Natural Resources and the City of Waukegan. This hourly invasive species removal will be overseen by the Lake Plain Coalition Coordinator. Piping Plover monitoring and community outreach will be performed by Lake County Audubon Society Sharing our Shore – Waukegan. If awarded, the project will run from 2027 through 2028.

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Request
Revenues					
Grants & Donations	786,898	679,647	1,308,405	1,309,720	819,709
Interest from Investment	3,358	2,873	1,000	2,800	1,500
Total Revenues	\$790,256	\$682,521	\$1,309,405	\$1,312,520	\$821,209
Expenditures					
Salaries & Benefits	48,426	79,405	160,337	82,005	103,314
Commodities	15,669	2,853	114,303	114,303	0
Contractuals	29,187	493,711	676,389	676,983	0
Total Operating Expenses	\$93,282	\$575,968	\$951,030	\$873,292	\$103,314
Capital Outlay	461,536	128,040	287,652	287,652	716,395
Total Expenditures	\$554,818	\$704,008	\$1,238,682	\$1,160,944	\$819,709
Revenue Excess (Deficit) over Expenditures	\$235,438	(\$21,487)	\$70,723	\$151,576	\$1,500
Beginning Fund Balance	\$184,216	\$419,654	\$398,166	\$398,166	\$549,743
Ending Fund Balance	\$419,654	\$398,166	\$468,890	\$549,743	\$551,243

General Program Statement

The District's long running Youth Conservation Corps (YCC) program has been re-envisioned as the Ecosystem Restoration Corps and moved to the Land Development Levy Fund. The YCC fund is being presented here for historical purposes.

The new Ecosystem Restoration Corps program will train entry-level participants on the fundamentals of native seed production, field-scale seed collection, and seed cleaning operations at the District's Native Seed Nursery and other seed production sites. Participants begin employment with a structured training program covering plant identification, invasive species management, brush saw/chainsaw safety, pesticide licensing, and herbicide application techniques, which also supports their development as trained restoration technicians and certified prescribed fire burn crew members.

The participants in this program will primarily focus on native seed production projects at the Native Seed Nursery, as well as seed collection from wild seed beds and other sites throughout the District. Crew members receive training in environmental awareness, teamwork, plant identification and invasive species management.

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Request
Revenues					
Donations	119,358	99,720	222,280	0	0
State Grant	0	32,120	0	0	0
Total Revenues	\$119,358	\$131,840	\$222,280	\$0	\$0
Expenditures					
Personnel					
Part Time Wages	110,876	124,047	206,480	0	0
FICA Contributions	8,482	9,043	15,796	0	0
Mileage Reimbursement	0	491	0	0	0
Total Personnel	\$119,358	\$133,581	\$222,276	\$0	\$0
Revenue Excess (Deficit) over Expenditures	\$0	(\$1,741)	\$4	\$0	\$0
Beginning Fund Balance	\$8,665	\$8,665	\$6,925	\$6,925	\$6,925
Ending Fund Balance	\$8,665	\$6,925	\$6,929	\$6,925	\$6,925

General Program Statement

Non-tax support of education efforts, including for special events and projects throughout the District, 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 2027

- 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 Bess Bower Dunn Museum of Lake County (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, Ryerson Welcome Center improvements, program scholarships, and other projects and events.
- Partner with the Preservation Foundation of Lake County to secure funding to develop a strategic plan for the future of education operations and explore workforce development opportunities.
- Place all non-designated gifts supporting the Dunn Museum in the Museum Grant Fund. Identify and solicit funding sources for special exhibitions, projects and improvements at the Dunn Museum.
- Identify and secure funding for the continuation of *Beyond the Classroom*: Providing field trip opportunities for Lake County students offering fifty (50) grants to eligible 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 \$250 transportation support to the school. A limited number of fee waivers for in-school programs will be available for schools unable to visit the Forest Preserves to still benefit from our engaging educational programs.
- Identify and secure funding to offer free admission on Thursdays at the Dunn Museum.

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Request
Revenues					
Grants & Donations	6,575	12,577	12,500	14,000	12,500
Total Revenues	\$6,575	\$12,577	\$12,500	\$14,000	\$12,500
Expenditures					
Contractuals	6,000	6,450	12,500	12,500	12,500
Total Expenditures	\$6,000	\$6,450	\$12,500	\$12,500	\$12,500
Revenue Excess (Deficit) over Expenditures	\$575	\$6,127	\$0	\$1,500	\$0
Beginning Fund Balance	\$1,705	\$2,280	\$8,407	\$8,407	\$8,407
Ending Fund Balance	\$2,280	\$8,407	\$8,407	\$9,907	\$8,407

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Request
Revenues					
Grants & Donations	0	100,520	0	0	0
Interest from Investments	12,016	11,220	2,575	3,890	3,275
Miscellaneous Revenue	128	0	0	0	0
Proceeds from Auction	0	0	0	234	234
Total Revenues	\$12,143	\$111,740	\$2,575	\$4,124	\$3,509
Expenditures					
Commodities	0	0	0	104	0
Contractuals	0	23,210	30,800	0	0
Total Operating Expenditures	\$0	\$23,210	\$30,800	\$104	\$0
Capital Outlay					
Improvements to Buildings	0	160,360	0	0	0
Capital Imprvmnts-Preserves	184	0	0	0	0
Furniture & Fixtures	28,345	0	0	0	0
Total Expenditures	\$28,529	\$183,570	\$30,800	\$104	\$0
Revenue Excess (Deficit) over Expenditures	(\$16,386)	(\$71,830)	(\$28,225)	\$4,021	\$3,509
Beginning Fund Balance	\$279,198	\$262,812	\$190,982	\$190,982	\$195,003
Ending Fund Balance	\$262,812	\$190,982	\$162,757	\$195,003	\$198,512

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Request
Revenues					
Grants & Donations	0	0	0	0	0
Interest from Investments	5,305	269	175	190	175
Total Revenues	\$5,305	\$269	\$175	\$190	\$175
Expenditures					
Contractuals	0	0	0	0	0
Capital Outlay	28,345	5,400	0	0	0
Total Expenditures	\$28,345	\$5,400	\$0	\$0	\$0
Revenue Excess (Deficit) over Expenditures	(\$64,507)	(\$5,131)	\$175	\$190	\$175
Beginning Fund Balance	\$131,803	\$108,764	\$103,633	\$103,633	\$103,823
Ending Fund Balance	\$108,764	\$103,633	\$103,808	\$103,823	\$103,998

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Request
Revenues					
Grants & Donations	0	520	0	0	0
Interest from Investments	6,375	7,251	1,000	3,000	2,500
Miscellaneous Revenue	128	0	0	0	0
Proceeds from Auction	0	0	0	234	234
Total Revenues	\$6,503	\$7,772	\$1,000	\$3,234	\$2,734
Expenditures					
Total Commodities	0	0	0	104	0
Total Contractuals	0	3,310	0	0	0
Total Operating Expenses	\$0	\$3,310	\$0	\$104	\$0
Capital Outlay	\$184	\$0	\$0	\$0	\$0
Revenue Excess (Deficit) over Expenditures	6,319	4,462	1,000	3,131	2,734
Beginning Fund Balance	\$174,551	\$140,659	\$145,121	\$145,121	\$148,251
Ending Fund Balance	\$140,659	\$145,121	\$146,121	\$148,251	\$150,985



Budget Request 2027
Museum Grant Funds - Special Projects Fund

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Request
Revenues					
Grants & Donations	0	0	0	0	0
Interest from Investments	335	269	175	190	175
Total Revenues	\$335	\$269	\$175	\$190	\$175
Expenditures					
Contractuals	0	0	0	0	0
Total Operating Expenses	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	5,400	\$0	\$0	\$0
Revenue Excess (Deficit) over Expenditures	\$335	(\$5,131)	\$175	\$190	\$175
Beginning Fund Balance	\$0	\$7,071	\$1,940	\$1,940	\$2,130
Ending Fund Balance	\$7,071	\$1,940	\$2,115	\$2,130	\$2,305

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 is 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 \$1,000,000 in federal grant funds and the potential fees for audits required for state grants.

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Revenues					
Property Tax Levy	186,952	188,824	232,170	232,170	204,225
Interest from Investments	1,679	7,716	5,500	5,500	5,500
Gain/Loss Due to MV Adj	4,892	266	0	0	0
Total Revenues	\$193,523	\$196,806	\$237,670	\$237,670	\$209,725
Expenditures					
Personnel					
Salaries & Wages	102,074	76,931	119,496	109,056	121,960
Sick Pay Reimbursement	319	330	0	330	400
Health Insurance	15,704	9,952	14,323	18,027	21,742
Total Personnel	\$118,097	\$87,213	\$133,819	\$127,413	\$144,102
Contractuals					
Auditing Fees	56,870	59,000	68,500	68,500	82,200
Computer Fees & Services	7,275	7,598	7,936	7,874	8,300
Consulting Fees	0	3,200	3,500	2,900	3,500
Advertising	0	0	0	0	0
IT Replacement Charge	750	620	1,460	1,460	1,320
Total Contractuals	\$64,895	\$70,418	\$81,396	\$80,734	\$95,320
Total Operating Expenditures	\$182,992	\$157,631	\$215,215	\$208,147	\$239,422
Revenue Excess (Deficit) over Expenditures	\$10,532	\$39,175	\$22,455	\$29,523	\$(29,697)
Beginning Fund Balance	\$175,317	\$185,849	\$225,024	\$225,024	\$254,547
Ending Fund Balance	\$185,849	\$225,024	\$247,479	\$254,547	\$224,850

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.

There are no budgeted expenditures planned for 2027.

	2023 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Revenues					
Interest from Investments	4,358	42,155	26,000	40,000	30,000
Interfund Transfers	200,000	200,000	200,000	200,000	200,000
State Grant	114,450	822,714	963,950	162,836	0
Insurance Claim	0	0	0	0	0
Gain/Loss Due to MV Adj	76,853	18,982	0	0	0
Total Revenues	\$395,660	\$1,083,852	\$1,189,950	\$402,836	\$230,000
Expenditures					
Buildings & Structures	843,866	860,041	235,536	235,536	0
Improvements to Buildings	0	0	0	0	0
Capital Improvements-Preserves	15,391	2,409	150,305	150,305	0
Total Operating Expenditures	\$859,258	\$862,450	\$385,842	\$385,842	\$0
Revenue Excess (Deficit) over	\$(463,598)	\$221,402	\$804,108	\$16,994	\$230,000
Beginning Fund Balance	\$2,032,220	\$1,568,622	\$1,790,024	\$1,790,024	\$1,807,018
Ending Fund Balance	\$1,568,622	\$1,790,024	\$2,594,132	\$1,807,018	\$2,037,018

General Program Statement

The Easements and Special Projects Fund accounts for the revenue and expenditures related to special projects, land acquisition, easement revenues and temporary construction licenses. There are no capital projects in this fund for 2027.

	2024	2025	2026	2026	2027
	Actual	Actual	Budget	Estimate	Budget
Revenues					
Grants & Donations	0	0	0	0	0
Interest from Investments	(47,346)	13,530	10,000	15,800	12,000
Easement & Licenses	500	149,888	0	0	0
Interfund Transfers	0	0	0	0	0
Gain/Loss Due to MV Adj	119,323	12,988	0	0	0
Total Revenues	\$72,477	\$176,405	\$10,000	\$15,800	\$12,000
Expenditures					
Appraisal Fees	6,800	0	7,000	7,000	7,000
Legal Fees	0	0	5,000	5,000	5,000
Miscellaneous Contractuals	0	0	0	0	0
Total Operating Expenditures	\$6,800	\$0	\$12,000	\$12,000	\$12,000
Capital Outlay					
Real Estate & Drainage Taxes	13,499	0	0	0	0
Land Acquisition	0	0	0	0	0
Title Fees	0	0	0	0	0
Tax Prorations	0	0	0	0	0
Other Land Acquisition Costs	0	0	0	0	0
Engineering Fees	0	0	0	0	0
Buildings & Structures	815,029	1,364	24,777	24,777	0
Capital Improvements-Preserves	0	0	0	0	0
Total Capital Outlay	\$828,528	\$1,364	\$24,777	\$24,777	\$0
Total Expenditures	\$835,328	\$1,364	\$36,777	\$36,777	\$12,000
Revenue Excess (Deficit) over Expenditures	\$(762,851)	\$175,041	\$(26,777)	\$(20,977)	\$0
Beginning Fund Balance	\$1,267,425	\$504,574	\$679,615	\$679,615	\$658,638
Ending Fund Balance	\$504,574	\$679,615	\$652,838	\$658,638	\$658,638

GENERAL PROGRAM STATEMENT

The purpose of this fund is to restore and manage lands to their historical condition. In 2003, the Board approved a Farmland Management Policy that established this fund from the revenue generated by the farm license fees. In 2026, the District had 1,522.79 acres of land in farm licenses, which generated \$207,238.03 in annual fees. Over the past several years revenues have averaged \$281,222.74, however several restoration projects have been implemented reducing the total number of actively farmed acres. Farmland acreage for 2027 totals 1,522.79, with a projected revenue of \$219,390. There will be seven farm licenses up for bid for 2027.

RESTORATION AND MANAGEMENT ACTIVITIES

- **Restoration Mowing Project # 62801** **\$ 10,000**

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** **\$ 40,000**

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** **\$ 60,000**

Control of various invasive species as a follow-up to previous restoration projects.
- **Native Cover Crop Seeding Project # 62804** **\$ 20,000**

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 cover crops.
- **Soil and Drain Tile Surveys Project # 62805** **\$ 20,000**

Repair of current drain tile systems, hydrologic study, and assessment for removal of drain tiles.
- **District-Wide Invasive Species Project # 62806** **\$100,000**

Countywide control of several herbaceous invasive species at various preserves.

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Revenues					
Rental Revenue	207,899	297,557	169,580	219,388	219,390
Interest from Investments	7,824	9,948	5,000	9,300	7,500
Interest from Leases	15,683	8,482	0	0	0
Farm Tax Collected	18,649	14,643	22,300	22,300	20,000
Other Grants	0	12,000	0	0	0
Total Revenues	\$250,054	\$342,630	\$196,880	\$250,988	\$246,890
Expenditures					
Repairs & Maintenance Grounds	334,952	238,594	264,479	228,384	250,000
Real Estate & Drainage Taxes	28,186	19,267	30,000	30,000	20,000
Total Operating Expenditures	\$363,139	\$257,861	\$294,479	\$258,384	\$270,000
Revenue Excess (Deficit) over Expenditures	(\$113,084)	\$84,769	(\$97,599)	(\$7,396)	(\$23,110)
Beginning Fund Balance	\$452,150	\$339,066	\$423,835	\$423,835	\$416,439
Ending Fund Balance	\$339,066	\$423,835	\$326,236	\$416,439	\$393,329

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 was 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. Now that the District is no longer responsible for the maintenance of the cemetery, the funds are able to be allocated for other purposes at the discretion of the Board.

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Revenues					
Interest from Investments	9,885	10,462	2,000	2,900	2,000
Total Revenues	\$9,885	\$10,462	\$2,000	\$2,900	\$2,000
Expenditures					
Commodities					
Operating Supplies	0	0	2,000	0	0
Consulting Fees	0	0	0	0	0
Electricity	446	512	480	251	0
Miscellaneous Contractuals	16,343	13,110	19,815	0	0
Total Operating Expenditures	\$16,790	\$13,622	\$22,295	\$251	\$0
Revenue Excess (Deficit) over Expenditures	\$(6,904)	\$(3,160)	\$(20,295)	\$2,649	\$2,000
Beginning Fund Balance	\$214,497	\$207,593	\$204,433	\$204,433	\$207,082
Ending Fund Balance	\$207,593	\$204,433	\$184,138	\$207,082	\$209,082

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, removal of hazards such as dead trees, or purchasing seed for retired farmland. Funds for the Land Preparation Fund are generated from income-producing assets that are already in place on newly acquired sites when those funds cannot be, or are not, directed to an endowment fund. There is limited expected outside revenue in 2027 from assumed building leases at Ray Lake that will expire during the year.

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Revenues					
Cellular Tower Fees	15,708	16,300	0	0	0
Gain/Loss Due to MV Ad	39,295	28,085	0	0	0
Interest from Investments	15,564	31,933	30,000	32,000	30,000
Interest from Leases	1,998	6,413	0	0	0
Land & Building Lease	0	0	0	17,600	9,350
Miscellaneous Revenue	0	(7,266)	0	0	0
Total Revenues	\$72,566	\$75,465	\$30,000	\$49,600	\$39,350
Expenditures					
Ground Maint. Supplies	0	0	20,000	20,000	20,000
Repairs & Maintenance - Grounds	11,085	71,914	80,000	80,000	80,000
Total Operating Expenditures	\$11,085	\$71,914	\$100,000	\$100,000	\$100,000
Transfer to	\$0	\$5,550	\$0	\$0	\$0
Revenue Excess (Deficit) over Expenditures	\$61,481	\$(1,999)	\$(70,000)	\$(50,400)	\$(60,650)
Beginning Fund Balance	\$1,186,899	\$1,248,380	\$1,246,381	\$1,246,381	\$1,195,981
Ending Fund Balance	\$1,248,380	\$1,246,381	\$1,176,381	\$1,195,981	\$1,135,331

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.

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Revenues					
Interest from Investments	1,231	633	50	70	50
Fines	64	0	0	0	0
Total Revenues	\$1,295	\$633	\$50	\$70	\$50
Expenditures					
Capital Outlay	0	21,384	0	0	0
Total Expenditures	\$0	\$21,384	\$0	\$0	\$0
Revenue Excess (Deficit) over Expenditures	\$1,295	\$(20,751)	\$50	\$70	\$50
Beginning Fund Balance	\$24,756	\$26,051	\$5,300	\$5,300	\$5,370
Ending Fund Balance	\$26,051	\$5,300	\$5,350	\$5,370	\$5,420

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.

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Revenues					
Interest from Investments	14,432	14,795	6,000	10,000	8,000
Miscellaneous Revenue	0	0	0	0	0
Total Revenues	\$14,432	\$14,795	\$6,000	\$10,000	\$8,000
Capital Outlay					
Capital Improvements-Preserves	3,508	11,245	278,771	278,771	0
Total Capital Outlay	\$3,508	\$11,245	\$278,771	\$278,771	\$0
Revenue Excess (Deficit) over Expenditures	\$10,924	\$3,550	(\$272,771)	(\$268,771)	\$8,000
Beginning Fund Balance	\$307,561	\$318,485	\$322,035	\$322,035	\$53,264
Ending Fund Balance	\$318,485	\$322,035	\$49,264	\$53,264	\$61,264

GENERAL PROGRAM STATEMENT

The nature and purpose of this fund is to account for the long-term management and improvement of existing wetlands. Projects include mitigation work 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.

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Revenues					
Interest from Investments	15,530	12,089	5,000	6,400	6,000
Total Revenues	\$15,530	\$12,089	\$5,000	\$6,400	\$6,000
Capital Outlay					
Capital Improvements-Preserves	0	(2,060)	185,586	185,586	0
Total Capital Outlay	\$0	(\$2,060)	\$185,586	\$185,586	\$0
Revenue Excess (Deficit) over Expenditures	\$15,530	\$14,149	\$(180,586)	\$(179,186)	\$6,000
Beginning Fund Balance	\$304,253	\$319,783	\$333,932	\$333,932	\$154,746
Ending Fund Balance	\$319,783	\$333,932	\$153,346	\$154,746	\$160,746

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 or electric, 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 seventeen (15) pieces of equipment for \$853,885.00.

PERFORMANCE MEASUREMENTS	2024 ACTUAL	2025 ACTUAL	2026 ESTIMATED	2027 PROJECTED
Number of pieces	104	113	124	127

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Revenues					
Interest from Investments	71,916	65,541	35,000	55,000	50,000
Equipment Rental	345,630	367,965	380,122	380,122	441,828
Sale of Fixed Assets	116,595	47,168	39,800	39,800	153,182
Interfund Transfers	328,191	122,630	0	0	0
Miscellaneous Revenue	482	249	0	0	0
Total Revenues	\$862,814	\$603,553	\$454,922	\$474,922	\$645,010
Capital Outlay					
Heavy Equipment	0	0	220,000	220,000	829,500
Miscellaneous Capital	0	0	0	0	24,385
Depreciation Expense	357,106	406,396	0	0	0
Total Capital Outlay	\$357,106	\$406,396	\$220,000	\$220,000	\$853,885
Revenue Excess (Deficit) over Expenditures	\$505,709	\$197,158	\$234,922	\$254,922	\$(208,875)
Beginning Fund Balance	\$4,142,987	\$4,648,695	\$4,845,853	\$4,845,853	\$5,100,775
Ending Fund Balance	\$4,648,695	\$4,845,853	\$5,080,775	\$5,100,775	\$4,891,900

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 \$408,610.00 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	2024 ACTUAL	2025 ACTUAL	2026 ESTIMATED	2027 PROJECTED
Computers supported District-wide	205	225	228	228

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Revenues					
Interest from Investments	71,866	70,105	22,000	42,000	37,000
Equipment Rental	307,471	302,590	363,670	363,670	342,115
Sale of Fixed	51	0	500	500	500
Miscellaneous Revenue	824	2,376	0	230	0
Interfund Transfers	0	0	0	0	0
Total Revenues	\$380,211	\$375,071	\$386,170	\$406,400	\$379,615
Expenditures					
Computer Hardware	96,763	23,725	71,650	71,650	66,400
Miscellaneous Contractuals	17,200	35,352	144,982	144,982	126,210
Total Operating Expenditures	\$113,963	\$59,077	\$216,632	\$216,632	\$192,610
Capital Outlay					
Computer Hardware	0	0	150,528	105,300	66,000
Computer Software	0	0	0	0	150,000
Miscellaneous Capital	0	0	98,160	98,160	0
Depreciation Expense	113,497	135,722	0	0	0
Amortization Expense	44,023	44,023	0	0	0
Total Capital Outlay	\$157,520	\$179,745	\$248,688	\$203,460	\$216,000
Non-Operating Expenditures					
Interest Expense	1,337	561	0	0	0
Total Non-Operating Expenditures	\$1,337	\$561	\$0	\$0	\$0
Total Expenditures	\$272,820	\$239,383	\$465,320	\$420,092	\$408,610
Revenue Excess (Deficit) over Expenditures	\$107,390	\$135,688	\$(79,150)	\$(13,692)	\$(28,995)
Beginning Fund Balance	\$2,043,460	\$2,150,851	\$2,286,539	\$2,286,539	\$2,272,847
Ending Fund Balance	\$2,150,851	\$2,286,539	\$2,207,389	\$2,272,847	\$2,243,852

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, and 150,000 for electric vehicles. **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)** Police vehicles will be replaced after 125,000 miles.

The 2027 budget proposes replacing eleven (11) vehicles for a total of \$882,000.00.

PERFORMANCE MEASUREMENTS	2024 ACTUAL	2025 ACTUAL	2026 ESTIMATED	2027 PROJECTED
Number of vehicles	91	91	92	92
Number of passenger vehicles	29	29	28	29
Number of small/medium trucks	52	52	54	53
Number of large trucks	10	10	10	10
Number of hybrid vehicles	18	21	29	32
Number of electric vehicles	3	5	11	17

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Revenues					
Interest from Investments	120,595	119,228	50,000	52,000	50,000
Equipment Rental	514,330	565,460	463,866	463,866	694,390
Sale of Fixed Assets	33,407	173,484	59,963	59,963	110,012
Other Revenues	0	32	0	110	0
Interfund Transfers	0	0	0	0	0
Total Revenues	\$668,332	\$858,204	\$573,829	\$575,939	\$854,402
Capital Outlay					
Motor Vehicles	0	0	844,580	844,580	882,000
Depreciation Expense	482,719	559,532	0	0	0
Total Capital Outlay	\$482,719	\$559,532	\$844,580	\$844,580	\$882,000
Revenue Excess (Deficit) over Expenditures	\$185,613	\$298,673	\$(270,751)	\$(268,641)	\$(27,598)
Beginning Fund Balance	\$4,429,482	\$4,615,095	\$4,913,767	\$4,913,767	\$4,645,127
Ending Fund Balance	\$4,615,095	\$4,913,767	\$4,643,017	\$4,645,127	\$4,617,529

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.

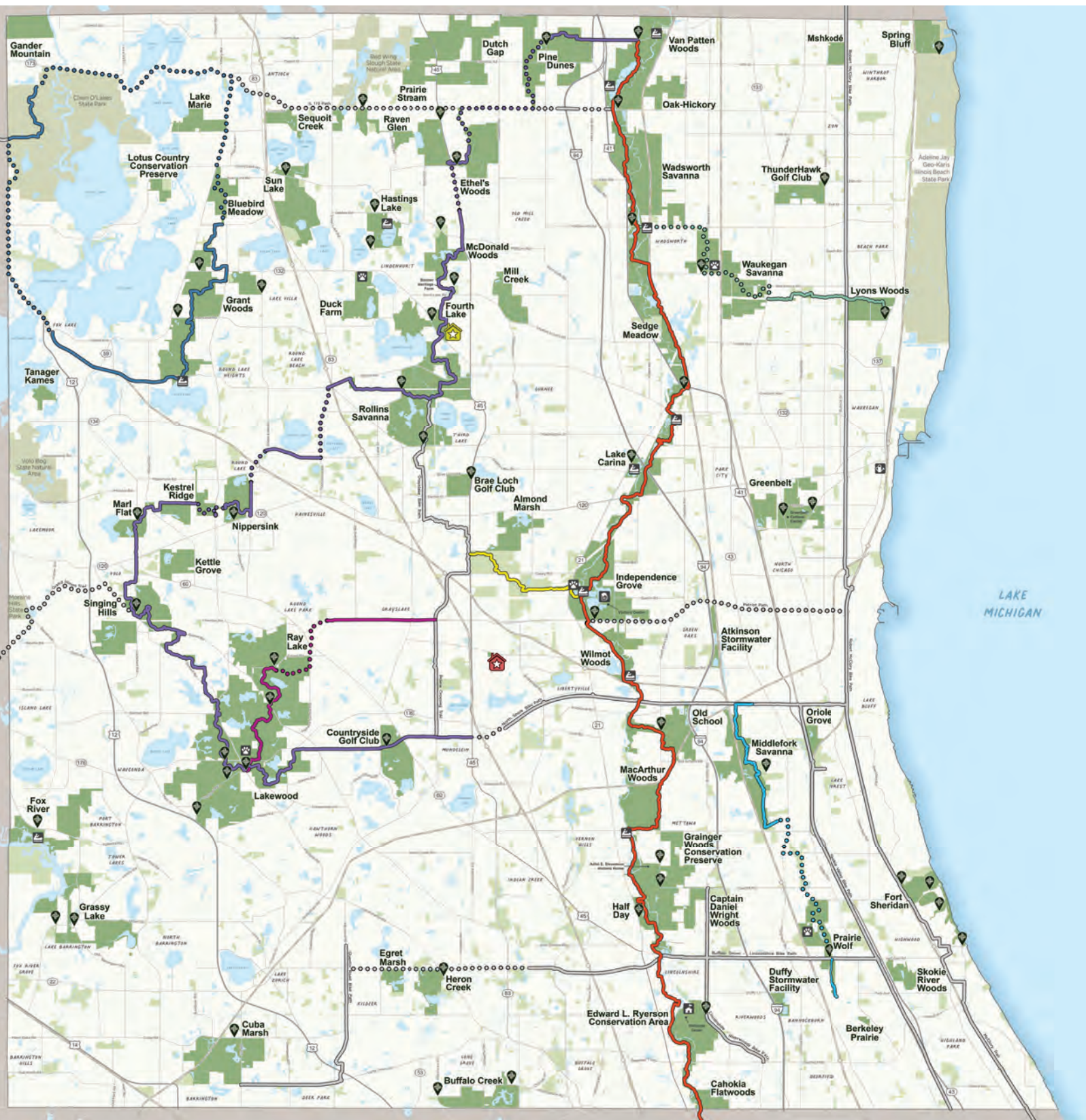
The Capital Budget development process starts with all Forest Preserve District departments and the Planning Committee preparing requests for needed projects using the Ten-Year CIP information. These project cost estimates are based upon the best planning information available at the time. Project priorities 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.

On November 5, 2024, Lake County voters approved a referendum for \$155 million of general obligation bonds for land acquisition and public access improvement projects. The most recent Capital Improvement Plan was approved in March of 2026.

**LAKE COUNTY FOREST PRESERVES
FISCAL YEAR 2027
CAPITAL BUDGET SUMMARY BY PROJECT TYPE**

Project	Carryover	New Funding	Capital Budget FY 2027	Designated Funds FY 2028-36
<u><i>Ten-Year Capital Improvement Plan</i></u>				
Improvement Projects	\$3,017,543	\$2,600,000	\$2,600,000	\$19,000,000
Trails and Trail Connections	1,196,729	1,600,000	1,600,000	17,525,000
Specific Habitat Restoration sites	5,265,168	5,160,000	5,160,000	17,748,000
General Habitat Restoration	517,516	400,000	400,000	3,927,285
Facility and Infrastructure Improvements	4,858,938	2,872,152	2,872,152	18,257,116
Paving repairs	1,512,084	595,500	595,500	7,253,663
Preserve tree planting	276,892	150,000	150,000	1,472,715
Special Future Land Acquisition	208,204	0	0	0
<i>Subtotal:</i>	<u>\$16,853,074</u>	<u>\$13,377,652</u>	<u>\$13,377,652</u>	<u>\$85,183,779</u>
<u><i>Other Capital Expenditures</i></u>				
Land Acquisition		\$20,756,000	20,756,000	
Computer hardware/software		253,305	253,305	
Heavy equipment		944,872	944,872	
Machinery and Tools		662,643	662,643	
Motor vehicles		890,245	890,245	
Other		273,844	273,844	
Sampling/safety equipment		51,000	51,000	
Buildings		30,275	30,275	
<i>Subtotal:</i>		<u>\$23,862,184</u>	<u>\$23,862,184</u>	
Total Costs	\$16,853,074	\$37,239,836	\$37,239,836	\$85,183,779



- | | | | | |
|-------------------------|---|---------------------------------------|------------------|-------------------------------------|
| Forest Preserve | Casey Trail | Fort Hill Trail Planned Section | Beer Garden | Off-Leash Dog Area |
| State Land & Open Space | Chain O'Lakes Bike Path Planned Section | Millennium Trail Planned Section | Canoe Launch | General Offices & Dunn Museum |
| Entrance/Parking | Des Plaines River Trail (DPRT) | Middlefork Greenway Planned Section | Community Garden | Operations & Public Safety Facility |
| Metra Station | DPRT to Lyons Woods Planned Section | Other Regional Trails Planned Section | Education Center | |



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			157,601	1,127,388	-	3,437,925	-
60010	Preserve Tree Planting (includes IDOT funding) PLP			-	109,090	-	576,160	50,001
60008	District-wide Reforestation			-	-	-	1,143,760	20,597
60009	Repair Existing Roads/Parking			-	1,144,533	-	8,216,714	-
60022	Facility and Infrastructure Improvements			3,311	2,206,341	-	2,363,862	-
60030	District-wide Accessibility Improvements			-	402,928	-	2,397,051	-
	Future Grant Matching Funds			-	-	-	-	-
	Special Future Land Acquisition Funds			-	-	-	-	208,204
Public Access/Misc. Projects								
62611	Adlai E. Stevenson House		\$1,200,000	-	-	-	-	27,786
64710	Buffalo Creek - MWRD Reservoir Expansion		\$3,500,000	21,317	-	-	-	-
60601	Chain O'Lakes Bike Path - Grant Woods Trail Realignment		\$875,000	875,000	-	-	-	-
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	-	-	-	-	305
60301	Duck Farm Munn Road Access		\$0	-	-	-	-	-
61815	Dunn HVAC		\$0	-	-	-	-	-
60420	Fort Sheridan Preserve		\$0	-	-	-	-	-
60401	Fort Sheridan - Phase II Master Plan Improvements	1,500,000	\$1,500,000	1,500,000	-	-	-	-
68001	General District - Canoe Launch Access Improvements	1,250,000	\$1,250,000	1,250,000	-	-	-	-
68002	General District - Deferred Maintenance Projects	9,955,000	\$9,955,000	9,574,391	-	-	-	-
68003	General District - Off-Leash Dog Area Access Improvements	2,300,000	\$2,300,000	2,300,000	-	-	-	-
68004	General District - Solar and Energy Efficiency Opportunities	5,000,000	\$5,000,000	4,910,300	-	-	-	-
61801	General Offices - Relocation Plan	75,000	\$75,000	55,250	-	-	-	-
60801	Greenbelt - Master Plan Public Access Improvements	5,000,000	\$5,000,000	5,000,000	-	-	-	-
64301	Heron Creek - IL Route 22 Connection		\$20,000	20,000	-	-	-	-
60901	Independence Grove - Beach Area Repurposing	2,800,000	\$2,800,000	2,800,000	-	-	-	-
63601	Lake Carina - Bridge & DPR Trail Connection	2,900,000	\$3,500,000	3,285,733	-	-	-	-
68301	Lake County Greenway Corridor-Facilitating Land Transfer & Preplanning		\$1,000,000	-	-	-	1,000,000	-
64901	Lake Marie - Public Access & Restoration Improvements	3,150,000	\$3,150,000	3,100,000	-	-	-	-
61020	Lakewood Forest Preserve		\$6,366,490	-	39,536	-	229,246	-
61001	Lakewood - Phase I Master Plan Improvements (incl. Milton Rd)	5,400,000	\$5,400,000	3,640,000	173,071	-	53,735	110,332
61011	Lakewood-Grounds Maint. Building Replacement		\$2,525,000	52,800	3,013	-	-	24,777
61010	Lakewood - Tree Planting & Restoration		\$500,000	-	-	-	-	-
63923	Millennium Trail - Ethel's Woods to Pine Dunes		TBD	750,000	-	-	508,728	-
67101	Millennium Trail - Kestrel Ridge to Nippersink	2,500,000	\$2,500,000	2,480,000	-	-	-	-
61314	Millennium Trail - McDonalds Woods to RTE 45		TBD	-	7,699	-	-	-
65501	Millennium Trail - McDonald Woods to Raven Glen	500,000	\$500,000	500,000	-	-	-	-
61603	Millennium Trail - Rte 45 Tunnel		\$4,300,000	0	-	-	-	-
65401	Oriole Grove - Master Plan Improvements	4,400,000	\$4,400,000	4,400,000	-	-	-	-
61701	Raven Glen - East West Connection	400,000	\$400,000	400,000	-	-	-	-
61702	Raven Glen - Hastings Creek Trail Crossing	350,000	\$350,000	350,000	-	-	-	-
62001	Ray Lake Trail Connection		\$300,000	-	-	-	144,569	-
61301	Rollins Savanna - Millennium Trail Flooding Improvements	1,300,000	\$1,300,000	1,300,000	-	-	-	-
61410	E.L. Ryerson Education Classroom		\$5,720,350	-	2,695	-	2,574	11,128
61501	Singing Hills - Millennium Trail Flooding Improvements	250,000	\$250,000	250,000	-	-	-	-
64601	Waukegan Savanna - Regional Trail (Green Bay Rd to Wadsworth)	11,000,000	\$11,000,000	11,000,000	-	-	-	-
	Habitat Restoration Projects			-	-	-	-	-
	Amphibian and Smooth Green Snake Reintroduction		\$36,000	-	188	-	-	-
62401	Captain Daniel Wright Woods - Hydro & Woodland Restoration	985,000	\$985,000	761,705	-	-	-	-
64104	Cuba Marsh Habitat Restoration		\$650,000	7,089	5,728	-	-	-
65206	Dutch Gap ACOE 206 Project		\$15,000,000	480,000	271,199	-	-	35,000
63901	Ethel's Woods - Restoration	468,000	\$468,000	468,000	-	-	-	-
60406	Fort Sheridan - USACE GLFER Restoration		\$7,430,000	112,618	-	-	70,000	-
66801	Gander Mountain - Woodland Habitat Restoration	1,360,000	\$1,360,000	1,360,000	-	-	-	-
65104	Granger Woods Wetland Restoration		\$135,000	-	-	-	106,480	-
65199	Grainger Woods Restoration		\$1,000,000	283,605	-	716,395	-	-
60604	Grant Woods Restoration		\$970,413	-	5,804	-	-	-
60701	Grassy Lake Improvements		\$55,000	55,152	500	-	-	-
60802	Greenbelt - Habitat Restoration	5,000,000	\$5,000,000	4,813,109	-	-	-	-
60813	Greenbelt Openlands Early Pollinator		\$20,000	-	10,000	-	-	-
60509	Greenbelt Restoration Grant I		\$0	-	-	-	-	-
60806	Greenbelt Restoration Grant II		\$0	-	-	-	-	-
60812	Greenbelt USFWS MW Coastal		\$0	-	-	-	-	-
64304	Heron Creek ICL Grant		\$32,000	-	1,708	-	-	-
67102	Kestrel Ridge - Hydro Restoration & Clearing	1,500,000	\$1,500,000	1,500,000	-	-	-	-
61002	Lakewood - Broberg Marsh Phase II	375,000	\$375,000	350,000	-	-	-	-
61003	Lakewood - Ravine Restoration	500,000	\$500,000	455,700	-	-	-	-
61004	Lakewood - 1000-acre Woodland	4,600,000	\$4,600,000	4,395,315	-	-	-	-
61006	Lakewood - Wauconda Bog	300,000	\$300,000	300,000	-	-	-	-
67201	MacArthur Woods - Hydro & Woodland Restoration	650,000	\$650,000	402,658	-	-	-	-
61110	Middlefork - Buckthorn Pilot Project		\$3,250,000	-	121,699	-	-	-
	Oak Woodland and Ecological Complexes		TBD	-	-	-	-	-
	Old School Phase II Restoration	525,000	\$525,000	525,000	-	-	-	-
	Prairie Wolf - Mitigation Project		\$500,000	-	-	-	-	63,186
	Prairie Wolf NFWF Hydrological Restoration		\$361,220	-	-	-	-	87,400
	Ray Lake - Cuneo Phase I Restoration		\$0	-	-	-	-	-
62002	Ray Lake Hydro Restoration	5,500,000	\$5,510,000	5,274,775	-	-	-	-
61504	Singing Hills/Kettle Grove Restoration		\$0	-	-	-	-	-
	Spring Bluff - Coastal Habitat Restoration		\$0	-	-	-	-	-
61706	Raven Glen ACOE Restoration		\$11,000,000	-	812	-	-	-
61401	Ryerson - Woodland Restoration	1,200,000	\$1,200,000	854,230	-	-	-	-
64602	Waukegan Savanna - Full Restoration	4,400,000	\$4,400,000	4,400,000	-	-	-	-
Total			\$156,369,473	86,774,659	\$5,633,931	\$716,395	\$20,950,804	\$1,338,715

Lake County Forest Preserve District
Ten- Year Capital Improvement Plan

Project No.	2027 CIP Approved June 10, 2026	ESTIMATED Project Total	Grant/Donation/ Inter Gov/ Endowment/Funding	Budget 2026	Estimated 2026	Ten Year Funding Requirement												Total Current Funding	
						FY 2027													
						Carry Forward	New Funding	Budget 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036		
	Source of Funds		*-State **-Federal			\$1,511,611 10,686,659	\$139,952 8,450,000	\$1,651,563 19,136,659	\$490,910 10,123,000	\$301,261 15,725,000	\$401,136 9,205,000	\$689,061 21,570,000	- 5,050,000	- 3,350,000	\$700,000 2,857,000	\$700,000 -	\$700,000 -		
	Development Levy Funds																		
	Development Bond Funds																		
	Limited Bonds																		
	Interest Income on Bond Funds																		
	General & Other Funds					5,696,010	1,420,099	7,116,109	1,319,900	1,555,000	903,000	665,513	1,407,723	1,463,740	822,789	885,047	950,699		
	IDOT Easement / Tree Fees																		
	Preservation Foundation & Donations																		
	Grants						2,326,395	2,326,395			600,000	600,000	600,000	600,000	600,000	600,000	600,000		
	Ongoing Capital Improvements																		
60004	Habitat Restoration			765,579	369,950	395,629	400,000	795,629	436,365	436,365	436,365	436,365	436,365	436,365	436,365	436,365	436,365	\$4,722,914	
60010	Preserve Tree Planting (includes IDOT funding) PLP			200,020	5,675	194,345	50,000	244,345	54,545	54,545	54,545	54,545	54,545	54,545	54,545	54,545	54,545	\$735,250	
60008	District-wide Reforestation Natural Resources			169,287	86,740	82,547	100,000	182,547	109,090	109,090	109,090	109,090	109,090	109,090	109,090	109,090	109,090	\$1,164,357	
60009	Repair Existing Roads/Parking			1,531,294	19,210	1,512,084	595,500	2,107,584	631,230	669,104	709,250	751,805	796,913	844,728	895,412	949,136	1,006,085	\$9,361,247	
60022	Facility and Infrastructure Improvements			808,620	302,052	506,568	371,420	877,988	378,848	386,425	394,154	402,037	410,078	418,279	426,645	435,178	443,881	\$4,573,514	
60030	District-wide Accessibility Improvements			802,657	10,000	792,657	200,732	993,389	200,732	200,732	200,732	200,732	200,732	200,732	200,732	200,732	200,732	\$2,799,978	
GM00X	Future Grant Matching Funds			-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$0	
LA00X	Special Future Land Acquisition Funds			208,204	-	208,204	-	208,204	-	-	-	-	-	-	-	-	-	\$208,204	
	Sub-Total			4,485,661	793,627	3,692,034	1,717,652	5,409,686	1,810,810	1,856,261	1,904,136	1,954,574	2,007,724	2,063,740	2,122,789	2,185,047	2,250,698		
	Public Access/Misc. Projects																		
62611	Adlai E. Stevenson Home Site - Master Plan	\$1,200,000	1,100,000	224,409	196,623	27,786	-	27,786	-	-	-	-	-	-	-	-	-	\$27,786	
64710	Buffalo Creek - MWRD Reservoir Expansion	3,500,000	3,500,000	21,317	-	21,317	-	21,317	-	-	-	-	-	-	-	-	-	\$21,317	
60601	Chain O'Lakes Bike Path - Grant Woods Trail Realignment	875,000	-	-	-	-	-	-	75,000	800,000	-	-	-	-	-	-	-	\$875,000	
60204	Countryside Net-Zero Electric Golf Car Storage Facility	1,400,000	-	1,400,000	-	1,400,000	-	1,400,000	-	-	-	-	-	-	-	-	-	\$1,400,000	
60025	Duck Farm Dog Exercise Area Accessibility	220,000	-	305	-	305	-	305	-	-	-	-	-	-	-	-	-	\$305	
60401	Fort Sheridan - Phase II Master Plan Improvements	1,500,000	* **	100,000	-	100,000	-	100,000	-	1,400,000	-	-	-	-	-	-	-	\$1,500,000	
68001	General District - Canoe Launch Access Improvements	1,250,000	*	-	-	-	-	-	50,000	150,000	350,000	700,000	-	-	-	-	-	\$1,250,000	
68002	General District - Deferred Maintenance Projects	9,955,000	-	1,411,399	262,008	1,149,391	750,000	1,899,391	750,000	750,000	1,250,000	1,250,000	1,250,000	1,250,000	1,205,000	-	-	\$9,604,391	
68003	General District - Off-Leash Dog Area Access Improvements	2,300,000	-	-	-	-	-	-	-	-	230,000	2,070,000	-	-	-	-	-	\$2,300,000	
68004	General District - Solar and Energy Efficiency Opportunities	5,000,000	-	750,000	89,700	660,300	500,000	1,160,300	500,000	500,000	550,000	550,000	550,000	550,000	550,000	-	-	\$4,910,300	
61801	General Offices - Relocation Plan	75,000	-	56,674	1,424	55,250	-	55,250	-	-	-	-	-	-	-	-	-	\$55,250	
60803	Greenbelt - Master Plan Public Access Improvements	5,000,000	*	250,000	-	250,000	250,000	500,000	-	4,500,000	-	-	-	-	-	-	-	\$5,000,000	
64301	Heron Creek - IL Route 22 Connection	20,000	-	20,000	-	20,000	-	20,000	-	-	-	-	-	-	-	-	-	\$20,000	
60901	Independence Grove - Beach Area Repurposing	2,800,000	-	-	-	-	200,000	200,000	2,600,000	-	-	-	-	-	-	-	-	\$2,800,000	
63601	Lake Carina - Bridge & DPR Trail Connection	3,500,000	* ** 600,000	300,000	214,267	85,733	1,200,000	1,285,733	-	-	-	2,000,000	-	-	-	-	-	\$3,285,733	
68301	Lake County Greenway Corridor-Facilitating Land Transfer & Preplanning	1,000,000	* 1,000,000	-	-	-	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	\$1,000,000	
64901	Lake Marie - Public Access & Restoration Improvements	3,150,000	* **	300,000	50,000	250,000	-	250,000	-	2,850,000	-	-	-	-	-	-	-	\$3,100,000	
61020	Lakewood Forest Preserve	6,366,490	-	311,622	42,840	268,782	-	268,782	-	-	-	-	-	-	-	-	-	\$268,782	
61001	Lakewood - Phase I Master Plan Improvements (incl. Milton Rd Trail)	5,400,000	*	3,984,960	1,887,822	2,097,138	1,850,000	3,947,138	-	-	-	-	-	-	-	-	-	\$3,947,138	
61011	Lakewood-Grounds Maint. Building Replacement	2,525,000	-	80,589	-	80,589	-	80,589	-	-	-	-	-	-	-	-	-	\$80,589	
61010	Lakewood - Tree Planting	500,000	500,000	19,702	19,702	-	-	-	-	-	-	-	-	-	-	-	-	\$0	
63923	Millennium Trail - Ethel's Woods to Pine Dunes	TBD	**	964,648	455,920	508,728	-	508,728	750,000	-	-	-	-	-	-	-	-	\$1,258,728	
67101	Millennium Trail - Kestrel Ridge to Nippersink	2,500,000	* **	100,000	20,000	80,000	-	80,000	-	-	200,000	2,200,000	-	-	-	-	-	\$2,480,000	
65503	Millennium Trail - McDonald Woods to Route 45	TBD	-	12,699	5,000	7,699	-	7,699	-	-	-	-	-	-	-	-	-	\$7,699	
65501	Millennium Trail - McDonald Woods to Raven Glen	500,000	* **	-	-	-	-	-	-	-	-	-	-	-	500,000	-	-	\$500,000	
63903	Millennium Trail - Route 45 Tunnel and Trail	4,300,000	-	245,473	245,473	0	-	0	-	-	-	-	-	-	-	-	-	\$0	
65401	Oriole Grove - Master Plan Improvements	4,400,000	*	-	-	-	300,000	300,000	-	200,000	3,900,000	-	-	-	-	-	-	\$4,400,000	
61701	Raven Glen - East West Connection	400,000	-	-	-	-	-	-	-	-	-	-	-	400,000	-	-	-	\$400,000	
61702	Raven Glen - Hastings Creek Trail Crossing	350,000	-	350,000	-	350,000	-	350,000	-	-	-	-	-	-	-	-	-	\$350,000	
62001	Ray Lake Trail Connection	300,000	-	151,769	7,200	144,569	-	144,569	-	-	-	-	-	-	-	-	-	\$144,569	
61301	Rollins Savanna - Millennium Trail Flooding Improvements	1,300,000	-	200,000	-	200,000	-	200,000	-	-	-	-	1,100,000	-	-	-	-	\$1,300,000	
61410	Ryerson Education Improvements	5,720,350	2,962,866	16,397	-	16,397	-	16,397	-	-	-	-	-	-	-	-	-	\$16,397	
61501	Singing Hills - Millennium Trail Flooding Improvements	250,000	-	-	-	-	50,000	50,000	200,000										

Lake County Forest Preserve District
Ten- Year Capital Improvement Plan

Project No.	2027 CIP Approved June 10, 2026	ESTIMATED Project Total	Grant/Donation/ Inter Gov/ Endowment/Funding	Budget 2026	Estimated 2026	Ten Year Funding Requirement												Total Current Funding
						FY 2027												
						Carry Forward	New Funding	Budget 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	
61002	Lakewood - Broberg Marsh Phase II	375,000	**	375,000	25,000	350,000	-	350,000	-	-	-	-	-	-	-	-	-	\$350,000
61003	Lakewood - Ravine Restoration	500,000	* **	500,000	44,300	455,700	-	455,700	-	-	-	-	-	-	-	-	-	\$455,700
61004	Lakewood - 1000-acre Woodland	4,600,000	* **	600,000	204,685	395,315	1,000,000	1,395,315	1,500,000	1,000,000	500,000	-	-	-	-	-	-	\$4,395,315
61006	Lakewood - Wauconda Bog	300,000	**	300,000	-	300,000	-	300,000	-	-	-	-	-	-	-	-	-	\$300,000
67201	MacArthur Woods - Hydro & Woodland Restoration	650,000	*	650,000	247,342	402,658	-	402,658	-	-	-	-	-	-	-	-	-	\$402,658
6110461110	Middlefork - Buckthorn Pilot Project	3,250,000		121,699	-	121,699	-	121,699	-	-	-	-	-	-	-	-	-	\$121,699
	Oak Woodland and Ecological Complexes	TBD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$0
64404	Old School - Phase II Restoration	525,000	* **	-	-	-	-	-	225,000	50,000	100,000	50,000	50,000	50,000	-	-	-	\$525,000
62504	Prairie Wolf - Mitigation Project	500,000		63,186	-	63,186	-	63,186	-	-	-	-	-	-	-	-	-	\$63,186
62506	Prairie Wolf NFWF Hydrological Restoration	361,220		87,400	-	87,400	-	87,400	-	-	-	-	-	-	-	-	-	\$87,400
62002	Ray Lake Hydro Restoration	5,510,000	**	289,025	224,250	64,775	1,510,000	1,574,775	500,000	500,000	500,000	1,000,000	1,000,000	200,000	-	-	-	\$5,274,775
61504	Singing Hills/Kettle Grove Restoration	0		325	325	-	-	-	-	-	-	-	-	-	-	-	-	\$0
61706	Raven Glen ACOE Restoration	11,000,000		812	-	812	-	812	-	-	-	-	-	-	-	-	-	\$812
61401	Ryerson - Woodland Restoration	1,200,000	*	671,202	316,972	354,230	250,000	604,230	50,000	50,000	50,000	50,000	25,000	25,000	-	-	-	\$854,230
64602	Waukegan Savanna - Full Restoration	4,400,000	* **	400,000	-	400,000	-	400,000	-	2,000,000	500,000	500,000	500,000	250,000	250,000	-	-	\$4,400,000
Sub-Total				7,619,171	2,232,116	5,387,055	5,160,000	10,547,055	5,198,000	4,575,000	2,725,000	2,200,000	2,150,000	650,000	250,000	-	-	
		\$156,369,473	\$43,887,557	23,376,795	6,327,098	16,853,074	13,377,652	30,230,726	11,933,810	17,581,261	11,109,136	23,524,574	7,057,724	5,413,740	4,127,789	2,185,047	2,250,698	\$115,414,504

2027 thru 2031

Capital Improvement Plan

Lake County Forest Preserves



Project # 60004

Project Name Habitat Restoration

Department Natural Resources

Category Ongoing Capital Improvements

Description

Ongoing habitat restoration and management across the District's diverse natural areas is essential to protecting the capital investment made through individual preserve restoration projects and to advancing the District's 100-Year Vision of ensuring no species are lost from Lake County. Ecological assessments and inventories of plants, animals, and tree canopy provide the foundation for planning future restoration actions, while wildlife population monitoring and seed mix optimization for pollinator resources guide adaptive management across priority preserves. Prescribed fire management is a central tool in this effort, with ongoing improvements to the burn program enhancing biodiversity and reducing the prevalence of woody invasive species across restored and remnant communities. Since 2026, invasive species management within existing project areas has become an increasingly urgent priority, ensuring that prior restoration investments are not undermined by reinvasion. The District augments restoration outcomes through the application of native seed and by leveraging volunteer stewardship and contracted work in coordination with Citizens for Conservation, Friends of the Nature Preserves, and the Lake Michigan Lake Plain Collaborative. Sustained management within identified Ecological Complexes and Strategic Habitat Conservation Areas — including the Des Plaines River, Lake-McHenry, and Lake Michigan Lake Plain complexes — is critical to maintaining the ecological function and biodiversity of Lake County's highest quality natural landscapes.

Justification

Operational funding for Habitat Restoration sustains the ecological and financial value of the District's capital restoration investments by preventing invasive species reinvasion and habitat degradation across restored preserves. Without ongoing management, prior project expenditures are at risk of diminishing returns as restored communities revert without continued intervention. Staff actively pursue external funding opportunities as they arise to leverage operating dollars and maximize the impact of every dollar allocated.

Expenditures	2027	2028	2029	2030	2031	Total
Habitat Restoration	795,629	436,365	436,365	436,365	436,365	2,541,089
Total	795,629	436,365	436,365	436,365	436,365	2,541,089

Funding Sources	2027	2028	2029	2030	2031	Total
General Fund	594,857	0	189,649	35,229	436,365	1,255,830
Development Levy	43,171	436,365	246,716	401,136	0	1,127,388
Bond Fund	157,601	0	0	0	0	157,601
Total	795,629	436,365	436,365	436,365	436,365	2,541,089

Ongoing Budget Impact

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



2027 thru 2031

Capital Improvement Plan

Lake County Forest Preserves



Project #

60010

Project Name

Preserve Tree Planting

Department

Planning

Category

Ongoing Capital Improvements

Description

Annual program for the installation and replacement of trees and shrubs throughout District preserves in public-use areas, including shelters, parking lots, roadways, entrances and trail corridors.

Justification

Replacement of declining tree species and installation of new plantings help maintain landscape diversity, improve environmental quality, enhance aesthetics, and enrich the visitor experience throughout District preserves.

Expenditures	2027	2028	2029	2030	2031	Total
Habitat Restoration & Improvements	244,345	54,545	54,545	54,545	54,545	462,525
Total	244,345	54,545	54,545	54,545	54,545	462,525

Funding Sources	2027	2028	2029	2030	2031	Total
General Fund	194,345	0	0	54,545	54,545	303,435
Development Levy	0	54,545	54,545	0	0	109,090
Other Funds	50,000	0	0	0	0	50,000
Total	244,345	54,545	54,545	54,545	54,545	462,525

Ongoing Budget Impact

The program requires ongoing operational funding for tree and shrub establishment and maintenance activities, including watering, pruning, fertilization, inspections, and inventory updates.



2027 thru 2031

Capital Improvement Plan

Lake County Forest Preserves



Project # 60008

Project Name District-wide Reforestation

Department Natural Resources

Category Ongoing Capital Improvements

Description

Lake County's natural landscape was historically dominated by forest, woodland, and savanna communities, and the Lake County Forest Preserve District's reforestation program works to recover this legacy by planting native trees and shrubs to restore oak ecosystems and increase both native and urban tree canopy. Over the past ten years, nearly 21,000 trees and shrubs have been planted across the District, with plans to install an additional 10,000 over the next five years in partnership with the Morton Arboretum, the Chicago Region Trees Initiative, and other collaborators. The protection, regeneration, and reestablishment of oak ecosystems are identified as core strategies for ensuring the long-term resilience of woodland communities, and each planting is supported by mowing, watering, deer protection, and invasive species control to maximize establishment success. In addition to their ecological value, these reforestation efforts meaningfully increase the District's carbon sequestration potential, contributing to broader climate resilience across Lake County.

Justification

The District looks to increase the native and urban tree canopy by planting an additional 10,000 trees and shrubs over the next five years. Planned installations include approximately 2,000 trees and shrubs at Prairie Wolf, Greenbelt, and Lakewood Forest Preserves.

Expenditures	2027	2028	2029	2030	2031	Total
Habitat Restoration	182,547	109,090	109,090	109,090	109,090	618,907
Total	182,547	109,090	109,090	109,090	109,090	618,907

Funding Sources	2027	2028	2029	2030	2031	Total
General Fund	161,950	109,090	109,090	109,090	109,090	598,310
Tree Replacement Fund	20,597					20,597
Total	182,547	109,090	109,090	109,090	109,090	618,907

Ongoing Budget Impact

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



2027 thru 2031
Capital Improvement Plan
Lake County Forest Preserves



Project #

60009

Project Name

Repair Existing Roads / Parking

Department

Planning

Category

Ongoing Capital Improvements

Description
Annual District-wide program for the resurfacing and rehabilitation of roads, parking lots, hard-surfaced trails and related circulation infrastructure and flatwork.

Justification
Well-maintained pavement infrastructure extends service life, reduces long-term maintenance costs, improves snow and ice removal operations, minimizes vehicle wear and tear, and enhances safe and efficient circulation for motorists, pedestrians, and trail users.

Expenditures	2027	2028	2029	2030	2031	Total
Construction	2,107,584	631,230	669,104	709,250	751,805	4,868,973
Total	2,107,584	631,230	669,104	709,250	751,805	4,868,973

Funding Sources	2027	2028	2029	2030	2031	Total
General Fund	1,652,112	631,230	669,104	709,250	62,744	3,724,440
Development Levy	455,472	0	0	0	689,061	1,144,533
Total	2,107,584	631,230	669,104	709,250	751,805	4,868,973

Budget Impact
Ongoing funding is required to support continued pavement preservation and rehabilitation efforts, reducing long-term reconstruction costs and extending infrastructure service life.



2027 thru 2031

Capital Improvement Plan

Lake County Forest Preserves



Project # 60022

Project Name Facility and Infrastructure Improvements

Department Facilities

Category Ongoing Capital 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. The 2027 work will include improvements to: Operations rooftop units 6 and 7 and corresponding building automation system (BAS), replacement of Ryerson heat pumps, mechanicals, and BAS per 2026 system design by Farnsworth, build-out of Operations parking garage to accommodate Electric vehicles and Police vehicles, Greenbelt maintenance garage, and re-decking of floating docks at Fox River Marina.

Expenditures	2027	2028	2029	2030	2031	Total
Improvements	877,988	378,848	386,425	394,154	402,037	2,439,452
Total	877,988	378,848	386,425	394,154	402,037	2,439,452

Funding Sources	2027	2028	2029	2030	2031	Total
General Fund	768,337	378,848	386,425	394,154	402,037	2,329,801
Development Levy	106,341	0	0	0	0	106,341
Bond Funds	3,310	0	0	0	0	3,310
Total	877,988	378,848	386,425	394,154	402,037	2,439,452

Ongoing Budget Impact
Projects will be prioritized to improve operational efficiencies and reduce overall operational impacts. Continued automation of building systems throughout the District will increase efficiency and allow for remote diagnostic work. Renovation work on forever buildings will extend the useful life of buildings that have been in service for several years.



2027 thru 2031

Capital Improvement Plan

Lake County Forest Preserves



Project # 60030

Project Name District-wide Accessibility Improvements

Department Planning

Category Ongoing Capital Improvements

Description

A District-wide evaluation of all District Facilities, Preserves, Programs, Communication, and Policies and Procedures to assess the District's compliance with the American with Disabilities Act and the Illinois Accessibility Code was completed in February of 2019. A Transition Plan followed the evaluation that identified all non-compliant accessibility issues and recommendations for correcting those deficiencies. The Transition Plan outlined a three-phase plan and timeline for completion of improvements. The District began the second phase in 2025.

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. 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. From 2019 through 2024 the District worked on Phase I of the Transition Plan and in 2025, the District began work on Phase II. Maintenance protocols are established to regularly address accessibility issues for preserve areas including trails, comfort stations, shelters, playgrounds, picnic tables, drinking fountains and piers. On-going improvements continue to be completed District-wide including parking areas, restrooms, trailside benches and accessible routes.

Expenditures	2027	2028	2029	2030	2031	Total
Improvements	993,389	200,732	200,732	200,732	200,732	1,796,317
Total	993,389	200,732	200,732	200,732	200,732	1,796,317

Funding Sources	2027	2028	2029	2030	2031	Total
General Fund	590,461	200,732	200,732	200,732	200,732	1,393,389
Development Levy	402,928	0	0	0	0	402,928
Total	993,389	200,732	200,732	200,732	200,732	1,796,317

Ongoing Budget Impact

No operational impact at this time.



2027 thru 2031

Capital Improvement Plan

Lake County Forest Preserves



Project # 68002

Project Name General District - Deferred Maintenance Projects

Department Planning

Category Public Access/Misc. Projects

Description

This project consists of deferred maintenance and infrastructure improvement projects throughout the District system, including repairs, rehabilitation, and replacement of existing drainage infrastructure, roads, parking lots, trails, and related circulation and site features. Improvements will be implemented on a prioritized basis to address aging infrastructure, operational deficiencies, and ongoing maintenance needs across multiple preserves and facilities.

Justification

Ongoing maintenance, repair, and replacement of existing infrastructure are necessary to preserve the functionality, safety, and long-term service life of the District's circulation and site infrastructure assets. Many roads, parking areas, drainage systems, trails, and associated site features require periodic rehabilitation or replacement due to age, wear, environmental exposure, and increasing maintenance demands. Implementation of deferred maintenance projects will help improve operational efficiency, reduce the likelihood of more costly emergency repairs, and support a safer and more reliable experience for preserve users and District operations staff. Addressing infrastructure deficiencies in a planned and systematic manner will also support long-term asset management objectives and help maintain consistent accessibility and functionality throughout the District system.

Expenditures	2027	2028	2029	2030	2031	Total
Improvements	1,869,391	750,000	750,000	1,250,000	1,250,000	5,869,391
Total	1,869,391	750,000	750,000	1,250,000	1,250,000	5,869,391

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Funds	1,869,391	750,000	750,000	1,250,000	1,250,000	5,869,391
Total	1,869,391	750,000	750,000	1,250,000	1,250,000	5,869,391

Ongoing Budget Impact

Implementation of deferred maintenance projects will result in ongoing operational and maintenance responsibilities consistent with existing District infrastructure operations. Projects will be prioritized to improve operational efficiencies, extend infrastructure service life, and reduce overall long-term operational and maintenance impacts through proactive repair and replacement of aging facilities and site infrastructure.



2027 thru 2031

Capital Improvement Plan

Lake County Forest Preserves



Project # 68004

Project Name General District - Solar & Energy Efficiency

Department Facilities

Category Public Access/Misc. Projects

Description
The District has identified Energy efficiency as a key component toward achieving ongoing strategic initiatives. Referendum dollars are being committed toward this objective in the interest of Organizational Sustainability as well as public outreach to communicate the District's commitment to Conservation.

Justification
In the interest of reaching our objective of maximizing energy efficiency, a long-range commitment has been made to address efficiencies through the use of solar energy and coordinating efforts across a variety of facilities throughout the District. The 2027 work will include installation of a solar array and building automation at the Half Day and Van Patten maintenance facilities. Work to integrate Photovoltaic (PV) generation throughout the District will be consolidated and tracked collectively.

Expenditures	2027	2028	2029	2030	2031	Total
Improvements	1,160,300	500,000	500,000	550,000	550,000	3,260,300
Total	1,160,300	500,000	500,000	550,000	550,000	3,260,300

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Funds	1,160,300	500,000	500,000	550,000	550,000	3,260,300
Total	1,160,300	500,000	500,000	550,000	550,000	3,260,300

Budget Impact
Projects will be prioritized to improve efficiency in accordance with the facilities age and current operational efficiencies.



2027 thru 2031

Capital Improvement Plan

Lake County Forest Preserves



Project # 60803

Project Name Greenbelt - Master Plan Public Access Improvements

Department Planning

Category Public Access/Misc. Projects

Description

This project consists of the development of a comprehensive master plan for the Greenbelt Forest Preserve focused on public access, circulation, amenities, and long-term site improvements. The plan will evaluate existing infrastructure and site conditions and establish a Board-approved framework to guide future capital improvements. Implementation of recommended improvements would be anticipated to begin in FY 2029 following plan approval.

Justification

Existing pavement, restrooms, circulation routes, and other site amenities within Greenbelt Forest Preserve are at or approaching the end of their useful service life. In addition, current site circulation patterns and public-use facilities may no longer adequately reflect present or future community needs. A comprehensive master planning effort is needed to assess existing conditions, identify deficiencies, and evaluate opportunities for improvement. The plan will examine roads, trails, shelters, utilities, and related infrastructure with the goal of improving accessibility, enhancing user experience, and reducing long-term maintenance costs. In conjunction with public access improvements, the project will also advance long-term ecological restoration and stewardship goals for the preserve. Restoration activities will focus on fragmented and degraded portions of the site to promote a more functional landscape capable of supporting diverse native plant and animal communities. Hydrologic restoration and habitat improvements may also provide broader ecosystem benefits, including improved groundwater recharge, floodwater storage, and water quality enhancement, while supporting the development of higher-quality, species-rich natural areas balanced with long-term public access and recreational use objectives.

Expenditures	2027	2028	2029	2030	2031	Total
Design/Engineering	500,000	0	0	0	0	500,000
Improvements	0	0	4,500,000	0	0	4,500,000
Total	500,000	0	4,500,000	0	0	5,000,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Funds	500,000	0	4,500,000	0	0	5,000,000
Total	500,000	0	4,500,000	0	0	5,000,000

Ongoing Budget Impact

Ongoing operational and maintenance impacts associated with implementation of the master plan cannot be determined until the planning process is completed and specific improvements are identified and approved for future implementation.



2027 thru 2031

Capital Improvement Plan

Lake County Forest Preserves



Project # 60901

Project Name Independence Grove - Beach Area Repurposing

Department Planning

Category Public Access/Misc. Projects

Description

This project consists of repurposing and improvement of the former beach and beach house area at Independence Grove Forest Preserve to support expanded public use, gatherings, and recreational amenities associated with the existing Beer Garden and surrounding visitor activity areas. Proposed improvements include renovation and expanded use of the former Beach House building for indoor gathering and rental opportunities, expanded outdoor patio and boardwalk seating areas, relocation of seasonal ice skating activities, additional picnic and lawn gathering spaces, improved connections to the existing lake loop trail, and opportunities for integrated use with the adjacent playground area during private rentals and events. Portions of the former sand beach area may also be converted to native landscape plantings intended to improve site sustainability and reduce long-term maintenance needs.

Justification

The former swimming beach and associated beach house facilities at Independence Grove Forest Preserve are no longer fully utilized for their original purpose and present an opportunity to enhance and expand public use within one of the District's most heavily visited recreational destinations. Portions of the former Beach House have already been successfully adapted for use as the Beer Garden, and the surrounding patio, lawn, and beach areas currently support a wide variety of informal gatherings and visitor activities associated with nearby amenities including the playground, lake loop trail, Visitor Center, and outdoor concert venue. Implementation of the proposed improvements will create a more cohesive and flexible gathering area while expanding opportunities for indoor and outdoor recreation, private rentals, picnicking, and community events. Enhanced seating, circulation, trail connections, and gathering spaces will improve overall visitor experience and functionality while supporting continued year-round use of the site. Repurposing underutilized portions of the former beach facilities will also improve operational efficiency by adapting existing infrastructure to better align with current visitor demand and site usage patterns. Conversion of portions of the former beach area to native landscaping will support long-term sustainability and stewardship objectives through reduced maintenance demands and improved integration with surrounding natural landscape features.

Expenditures	2027	2028	2029	2030	2031	Total
Design/Engineering	200,000	0	0	0	0	200,000
Improvements	0	2,600,000	0	0	0	2,600,000
Total	200,000	2,600,000	0	0	0	2,800,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Funds	200,000	2,600,000	0	0	0	2,800,000
Total	200,000	2,600,000	0	0	0	2,800,000

Ongoing Budget Impact

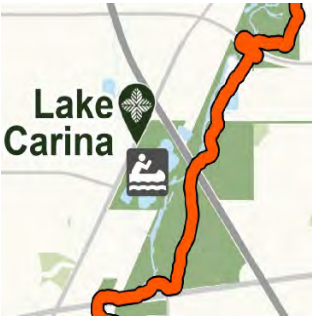
Implementation of the proposed improvements will result in ongoing operational and maintenance responsibilities associated with gathering spaces, patios, boardwalk areas, landscape improvements, rental facilities, and related public-use amenities. Long-term maintenance activities may include routine building and site upkeep, vegetation management, surface repairs, seasonal operations support, and maintenance associated with expanded visitor use and event activities. The proposed improvements are anticipated to improve utilization of existing facilities while supporting more efficient and sustainable long-term operation of this high-use recreation area.



2027 thru 2031

Capital Improvement Plan

Lake County Forest Preserves



Project # 63601

Project Name Lake Carina - Bridge & DPR Trail Connection

Department Planning

Category Public Access/Misc. Projects

Description

This project includes construction of a new bridge crossing over the Des Plaines River to the regional Des Plaines River Trail system, upgraded multi-use trail segments, parking lot reconstruction and expansion, installation of an evaporator-style restroom facility, accessible route improvements to the existing fishing pier, a new accessible carry-down canoe and kayak launch. Additional improvements within this portion of the 494-acre Lake Carina Forest Preserve include, overlook improvements, and conversion of the existing one-mile grass trail system surrounding Lake Carina to a firm, stable aggregate surface. The project is intended to improve overall site accessibility, enhance regional trail connectivity, and expand opportunities for passive recreation and water-based access while supporting long-term sustainability of public-use infrastructure within the preserve.

Justification

Lake Carina Forest Preserve currently provides significant opportunities for fishing, walking, birding, and passive outdoor recreation; however, portions of the existing public-use infrastructure are limited in accessibility and several facilities, including the existing parking lot, are approaching the end of their useful service life. In addition, the preserve currently lacks a direct connection to the regional Des Plaines River Trail system despite its proximity to nearby residential neighborhoods and regional recreation corridors. Implementation of the proposed improvements will provide nearby residents, including surrounding Gurnee neighborhoods, with improved access to the Des Plaines River Trail and expanded opportunities for walking, bicycling, commuting, and regional recreation. Conversion of existing grass trails to a durable aggregate surface, along with improved accessible routes, overlook enhancements, and the addition of an accessible carry-down watercraft launch, will improve circulation, usability, and access for users of varying ages and abilities. The project will also support long-term operational efficiency and stewardship objectives through replacement of aging infrastructure with more durable and maintainable facilities.

Expenditures	2027	2028	2029	2030	2031	Total
Design/Engineering		0	0	0	0	0
Improvements	1,285,733	0	0	0	2,000,000	3,285,733
Total	1,285,733	0	0	0	2,000,000	3,285,733

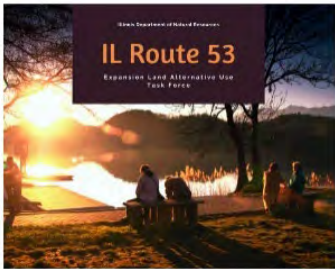
Funding Sources	2027	2028	2029	2030	2031	Total
Bond Funds	1,285,733	0	0	0	2,000,000	3,285,733
Total	1,285,733	0	0	0	2,000,000	3,285,733

Ongoing Budget Impact

Implementation of the proposed improvements will result in ongoing operational and maintenance responsibilities associated with trails, bridge infrastructure, parking areas, restroom facilities, overlooks, accessible routes, and water access amenities. Conversion of the existing grass trail system is anticipated to provide more durable and predictable long-term maintenance needs while improving overall accessibility and operational efficiency. Portions of the project have received grant assistance through the Illinois Department of Natural Resources Open Space Land Acquisition and Development (OSLAD) program, with additional future phases anticipated to seek supplemental grant funding. Future phases associated with the Des Plaines River bridge crossing.



2027 thru 2031
Capital Improvement Plan
Lake County Forest Preserves



Project #

68301

Project Name

Lake County Greenway Corridor – Facilitating Land Transfers and Preplanning

Department

Planning

Category

Public Access/Misc. Projects

Description

The District will be acquiring approximately 1,000 acres from the State of Illinois for a new Lake County Greenway Corridor. As part of the process, the District has obtained grant funding from the State that will: 1) facilitate the land transfers, 2) potentially fund additional acquisition of other parcels to connect the corridor land, and 3) support pre-planning to develop a land-use master plan for the Greenway Corridor.

The land transfer process is expected to begin in mid- to late 2026 following a determination by the State of which parcels they intend to retain. The pre-planning study is expected to take 12-24 months.

The State is providing \$1 million in funding through a grant agreement for this project.

Justification

The State of Illinois anticipates transferring land that was previously obtained by the State for the potential extension of IL Route 53 to the District with the intention of establishing a new Lake County Greenway Corridor. The IL Route 53 Expansion Land includes approximately 1,569.3 acres. While not all that land will be transferred to the District, much of it will. Via a grant agreement, the State is providing \$1 million in funding to the District to facilitate the land transfers and support pre-planning efforts toward the development of a land-use master plan for the Greenway Corridor.

Expenditures	2027	2028	2029	2030	2031	Total
Design/Engineering	1,000,000	0	0	0	0	1,000,000
Improvements	0	0	0	0	0	0
Total	1,000,000	0	0	0	0	1,000,000

Funding Sources	2027	2028	2029	2030	2031	Total
General Fund	1,000,000	0	0	0	0	1,000,000
Total	1,000,000	0	0	0	0	1,000,000

Ongoing Budget Impact

None at this time.

Ultimately, acquisition and development of the Greenway Corridor will require ongoing funding for managing natural resources, maintaining trails, and police patrol.



2027 thru 2031

Capital Improvement Plan

Lake County Forest Preserves



Project # 61001

Project Name Lakewood Phase I Master Plan Improvements (incl. Milton Rd Trail)

Department Planning

Category Public Access/Misc. Projects

Description

Lakewood Forest Preserve is the largest preserve within the District system at approximately 3,000 acres and includes portions of the regional Millennium Trail and Fort Hill Trail networks. This project consists of the continued phased implementation of the previously approved Lakewood Forest Preserve Master Plan and completion of planned improvements within the preserve's core public-use area. These improvements include construction of a four-season shelter overlooking Taylor Lake, a second open-air shelter, a new parking lot, an evaporator-style toilet facility, sidewalks and accessible circulation improvements connecting to the recently completed 1.6-mile asphalt loop trail and the Nature Play Area. Modifications to additions previously constructed on the existing historic dairy barn will restore the structure more closely to its original footprint and historic character. In addition, the project will extend a segment of multi-use trail south toward Milton Road.

Justification

Implementation of the proposed shelters, parking improvements, restroom facilities, sidewalks, and circulation enhancements will create a more cohesive and accessible visitor experience while improving connectivity between key recreational features, including Taylor Lake, the asphalt loop trail, the Nature Play Area, and regional trail systems. The project will provide expanded opportunities for passive recreation, educational programming, community gatherings, and year-round public use while supporting users of varying ages and abilities. The extension of the multi-use trail toward Milton Road will strengthen neighborhood and regional connectivity by improving opportunities for adjacent communities to connect to Lakewood Forest Preserve and the larger Millennium Trail and Fort Hill Trail systems. These improvements will enhance non-motorized transportation and recreational access while supporting long-term regional trail planning efforts. Modifications to the historic dairy barn additions will help preserve and reinforce the historic character of the site by restoring the structure more closely to its original footprint and simplify ongoing maintenance. In conjunction with public access improvements, implementation of the master plan will continue to support the District's long-term stewardship and preservation objectives through coordinated site planning, sustainable infrastructure improvements, and protection of the preserve's natural and cultural landscape features.

Expenditures	2027	2028	2029	2030	2031	Total
Design/Engineering	500,000	0	0	0	0	500,000
Improvements	3,477,138	0	0	0	0	3,477,138
Total	3,977,138	0	0	0	0	3,977,138

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Funds	1,850,000	0	0	0	0	1,850,000
25 Referendum Bonds	1,790,000	0	0	0	0	1,790,000
Development Levy Fund	173,071	0	0	0	0	173,071
General Fund	53,735	0	0	0	0	53,735
Tree Replacement Fund	110,332	0	0	0	0	110,332
Total	3,977,138	0	0	0	0	3,977,138

Ongoing Budget Impact

Implementation of the Phase I master plan improvements will result in ongoing operational and maintenance responsibilities associated with shelters, parking areas, sidewalks, trail connections, restroom facilities, and related public-use infrastructure. These improvements, along with those previously implemented, result in an overall reduction in impervious surface and annual maintenance costs, compared to the prior configuration and uses.



[Return to Table of Contents](#)

2027 thru 2031

Capital Improvement Plan

Lake County Forest Preserves



Project # 65401

Project Name Oriole Grove Master Plan Improvements

Department Planning

Category Public Access/Misc. Projects

Description

This project consists of the phased implementation of the previously approved master plan for the 86-acre Oriole Grove Forest Preserve and will provide improved public access and recreation opportunities for users of all ages and abilities while remaining sensitive to the preserve's significant natural and cultural resources. Proposed improvements include accessible trail and circulation enhancements, an enhanced loop trail system, boardwalk segments, overlooks, habitat restoration activities, and related site improvements designed to improve visitor access and overall site sustainability. The preserve serves as a key component within a broader 282-acre corridor of open space and natural areas along the Skokie River and is situated between adjacent conservation lands managed by the Lake Bluff Open Lands Association and the Lake Forest Open Lands Association. The site also contains Jensen Pond, a historic landscape feature designed by noted landscape architect Jens Jensen circa 1917, as well as habitat supporting state-threatened aquatic species. Planned improvements will provide opportunities for the public to experience and appreciate the site's unique ecological and cultural landscape features while supporting long-term restoration and stewardship objectives. The project will also improve connectivity to nearby regional trail systems, including the North Shore Bike Path and Skokie Valley Bike Path, through existing informal trail connections on adjacent conservation properties.

Justification

Implementation of the approved master plan is necessary to improve public access, accessibility, circulation, and overall visitor experience within Oriole Grove Forest Preserve while protecting and enhancing the site's sensitive ecological and cultural resources. Existing access and trail conditions are limited and do not fully accommodate current accessibility standards or provide consistent opportunities for public use and interpretation of the preserve's unique natural and historic features. The proposed improvements will establish a more accessible and sustainable circulation system through the addition of loop trails, boardwalks, and overlooks designed to minimize impacts to sensitive habitat areas while expanding opportunities for passive recreation, environmental education, birding, and nature observation. Improvements associated with Jensen Pond will allow visitors to better experience and interpret the historic cultural landscape while supporting stewardship of the pond and surrounding natural resources. The project will also strengthen regional non-motorized connectivity by improving access to adjacent open space corridors and existing informal trail connections leading to the North Shore Bike Path and Skokie Valley Bike Path systems. The project will advance long-term ecological restoration and landscape-scale conservation goals consistent with the District's long-range stewardship objectives. Restoration activities will focus on enhancement of degraded prairie, open wetland, and oak grove communities, as well as continued protection and management of high-quality remnant oak savanna and wet mesic prairie areas. These efforts will support improved habitat connectivity within the broader Skokie River corridor and promote a more resilient landscape capable of supporting diverse native plant and animal communities, including state-threatened aquatic species.

Expenditures	2027	2028	2029	2030	2031	Total
Design/Engineering	300,000	0	200,000	0	0	500,000
Improvements	0	0	0	3,900,000	0	3,900,000
Total	300,000	0	200,000	3,900,000	0	4,400,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Funds	300,000	0	200,000	3,900,000	0	4,400,000
Total	300,000	0	200,000	3,900,000	0	4,400,000

Ongoing Budget Impact

Implementation will result in ongoing operational and maintenance responsibilities associated with trails, boardwalks, overlooks, habitat restoration areas, and related public-use infrastructure. While implementation of the master plan will expand developed public-use infrastructure within the preserve, the improvements are anticipated to provide more durable and sustainable facilities that support improved operational efficiency and more predictable long-term maintenance needs.



2027 thru 2031

Capital Improvement Plan

Lake County Forest Preserves



Project # 61702

Project Name Raven Glen - Hastings Creek Trail Crossing

Department Planning

Category Public Access/Misc. Projects

Description

This project consists of evaluation, design, and implementation of improvements to the Hastings Creek trail crossing and associated trail realignments within Raven Glen Forest Preserve. The project will replace the existing culvert crossing with a longer reinforced concrete culvert at a new location east of the existing crossing to improve hydraulic performance, accommodate current District trail design standards, and enhance user safety. Associated trail improvements will include realignment of the primary trail corridor to improve circulation, provide a continuous transition between existing trail segments, and re-establish the intended hierarchy of the trail system. The proposed improvements will enhance access to the preserve trail network while supporting connectivity to neighboring Ethel's Woods Forest Preserve and the regional Millennium Trail corridor. The project will provide a more resilient and sustainable trail connection with improved long-term functionality and reliability.

Justification

The existing Hastings Creek culvert is in deteriorated condition, has reached the end of its useful service life, and requires replacement. The existing crossing predates Forest Preserve ownership and was incorporated into the District trail system during development of Raven Glen Forest Preserve. The existing culvert is not of sufficient length to accommodate current District trail standards and is located immediately adjacent to the preserve boundary, resulting in constrained trail shoulders, recurring edge erosion, and ongoing maintenance needs. The existing crossing configuration also provides limited separation between the trail and the creek channel, requiring fencing to guide users through the constrained area and creating additional maintenance considerations during periods of high water. The existing culvert has limited hydraulic capacity and does not provide the long-term resilience needed to support continued trail use under varying hydrologic conditions. Relocation of the crossing will address these deficiencies by improving trail geometry, reducing recurring maintenance concerns, and providing a safer and more reliable connection between the Raven Glen trail system and neighboring Ethel's Woods Forest Preserve.

Expenditures	2027	2028	2029	2030	2031	Total
Design/Engineering	0	0	0	0	0	0
Improvements	350,000	0	0	0	0	350,000
Total	350,000	0	0	0	0	350,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Funds	350,000	0	0	0	0	350,000
Total	350,000	0	0	0	0	350,000
	350,000					

Ongoing Budget Impact

Implementation of the proposed improvements will result in ongoing operational and maintenance responsibilities associated with the culvert crossing, trail infrastructure, drainage improvements, and related corridor features. Long-term maintenance activities may include routine inspections, vegetation management, sediment and debris removal, trail surface repairs, and periodic maintenance of the culvert and associated drainage infrastructure. Replacement of the existing crossing with improved hydraulic capacity and trail alignment is anticipated to reduce recurring trail edge erosion and maintenance concerns, improve long-term operational efficiency, and extend the service life and reliability of this important trail connection.



[Return to Table of Contents](#)

2027 thru 2031

Capital Improvement Plan

Lake County Forest Preserves



Project # 61501

Project Name Singing Hills - Millennium Trail Flooding Improvements

Department Planning

Category Public Access/Misc. Projects

Description

This project consists of evaluation, design, and implementation of flood mitigation improvements for a portion of the regional Millennium Trail within Singing Hills Forest Preserve. An existing low-lying section of trail experiences periodic flooding associated with overflow from a seasonally ponded wetland area, limiting accessibility and disrupting multi-use trail use. The project will assess opportunities to improve the trail segment within its current location as well as evaluate potential modified trail alignments intended to create a more resilient and sustainable trail system while improving long-term accessibility and reliability for pedestrians and cyclists.

Justification

Periodic flooding along this section of the Millennium Trail within Singing Hills Forest Preserve results in recurring access limitations, increased maintenance needs, and disruptions to regional trail connectivity. Existing site conditions associated with adjacent wetland overflow reduce trail usability during seasonal wet periods and contribute to ongoing operational challenges. Evaluation and implementation of potential trail improvements or modified alignments will support continued use of this important regional trail corridor by reducing flooding-related disruptions and improving overall user experience. Assessment of alternative trail solutions will also provide opportunities to better accommodate hydrologic conditions while minimizing impacts to surrounding wetlands and sensitive natural resources.

Expenditures	2027	2028	2029	2030	2031	Total
Design/Engineering	50,000	0	0	0	0	50,000
Improvements	0	200,000	0	0	0	200,000
Total	50,000	200,000	0	0	0	250,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Funds	50,000	200,000	0	0	0	250,000
Total	50,000	200,000	0	0	0	250,000

Ongoing Budget Impact

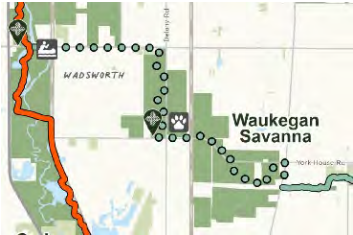
Implementation of the proposed improvements will result in ongoing operational and maintenance responsibilities associated with trail infrastructure, drainage improvements, and related corridor features. Long-term maintenance activities may include inspections, vegetation management, surface repairs, and periodic maintenance associated with any flood mitigation measures implemented as part of the project. Improvements are anticipated to reduce recurring flooding-related maintenance issues and improve long-term operational efficiency and reliability along this segment of the Millennium Trail corridor.



2027 thru 2031

Capital Improvement Plan

Lake County Forest Preserves



Project # 64604

Project Name Waukegan Savanna - Regional Trail (Green Bay Rd to Wadsworth Rd)

Department Planning

Category Public Access/Misc. Projects

Description

This project consists of the implementation of portions of a previously approved master plan for Waukegan Savanna Forest Preserve, including construction of approximately three miles of new multi-use trail extending the regional trail network through the preserve. The project will expand non-motorized transportation and recreation opportunities for the City of Waukegan and the Villages of Wadsworth and Beach Park. Grant funding will be pursued to support project implementation and may allow for expansion of the project scope and additional public access features identified in the master plan.

Justification

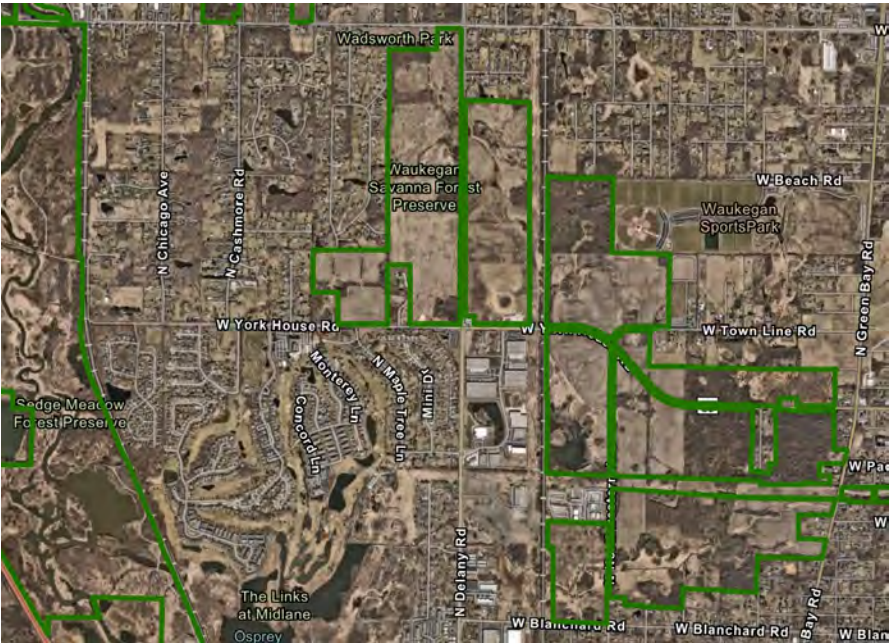
The proposed trail improvements will advance a critical east-west linkage within the regional trail system by extending connectivity through Waukegan Savanna Forest Preserve. When combined with adjacent trail gap closures to be completed by other agencies, this segment will help connect Lyons Woods and Sedge Meadow Forest Preserves and provide an important cross-connection between major north-south regional corridors, including the Des Plaines Regional Trail and the McClory Bike Path. The project will significantly enhance regional non-motorized transportation and recreational opportunities by improving connectivity between existing preserves and surrounding communities. Completion of this segment will strengthen the overall continuity of the regional trail network and support long-term goals for accessible, connected, and sustainable multi-use trail infrastructure across central Lake County.

Expenditures	2027	2028	2029	2030	2031	Total
Design/Engineering	400,000	0	0	0	0	400,000
Improvements	0	0	0	0	10,600,000	10,600,000
Total	400,000	0	0	0	10,600,000	11,000,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Funds	400,000	0	0	0	10,600,000	11,000,000
Total	400,000	0	0	0	10,600,000	11,000,000

Ongoing Budget Impact

Implementation of the proposed improvements will result in ongoing operational and maintenance responsibilities consistent with other multi-use trail segments within the District, including routine trail surface maintenance, vegetation management, inspections, and related corridor upkeep. These maintenance requirements are anticipated to be consistent with existing trail operations within similar preserves. The project will seek grant funding assistance to offset construction costs, and successful grant awards may allow for expansion of the project scope and incorporation of additional master plan public access features.



2027 thru 2031

Capital Improvement Plan

Lake County Forest Preserves



Project # 62401
Project Name Captain Daniel Wright Woods - Hydro & Woodland Restoration

Department Natural Resources
Category Habitat Restoration

Description
The goals of this project are two-fold: restoring hydrology and woodland management. The existing trails, parking lot, pond infrastructure and a drain tile may be impacting the hydrology of rare/significant northern flatwoods within the preserve. Engineering and design services will be required to investigate restoration options for these areas. Along with hydrologic restoration actions, management of approximately 95 acres is planned. Woodland restoration will include woody invasive species removals, canopy thinning to create light gaps necessary for oak regeneration, native seed/plant/tree/shrub installation, and rare plant recovery/(re)introductions.

Justification
The southern Des Plaines River preserves represent some of the highest quality natural areas within Lake County. Monitoring of plants and wildlife have shown a need to implement additional restoration actions to improve canopy structure and composition, facilitate natural oak regeneration, and improve ground layer flora. Illinois Nature Preserve; Des Plaines River Ecological Complex; Restoration/management will support several critical species identified by the Illinois Wildlife Action Plan and Chicago Wilderness, including but not limited to blue-spotted salamander, wood frog, northern flicker, and red-headed woodpecker; Proposed activities coincide/support strategies and actions found within the Illinois Forest Action Plan.

Expenditures	2027	2028	2029	2030	2031	Total
Unassigned	311,705	150,000	150,000	150,000	0	761,705
Total	311,705	150,000	150,000	150,000	0	761,705

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Funds	311,705	150,000	150,000	150,000	0	761,705
Total	311,705	150,000	150,000	150,000	0	761,705

Ongoing Budget Impact
Follow-up land management including prescribed burning and invasive species control is expected to be \$34,500



2027 thru 2031

Capital Improvement Plan

Lake County Forest Preserves



Project # 65206

Project Name Dutch Gap - USACE 206 Restoration

Department Natural Resources

Category Habitat Restoration

Description

The District is currently engaged with the US Army Corps of Engineers to plan and implement a CAP Section 206 Aquatic Ecosystem Restoration project at Dutch Gap Forest Preserve across 785-acres. Decades of intensive farming fundamentally changed how water moves across this landscape. To drain fields for crops, previous landowners installed underground tile systems, dug drainage ditches, and channelized a natural stream into the Dutch Gap Canal. Over time, these changes pushed out native plants and wildlife, reduced recreational opportunities, and degraded the soils that once supported thriving wetlands, resulting in increased local flooding. Today, the property is also impacted by invasive and non-native plant species, leaving little room for the native communities that naturally belong here. The goal of this project is to bring the land back to life. By restoring streams, wetlands, floodplains, and the plant communities that surround them, we can create vital habitat for migratory birds, fish, and local wildlife. Restoring the natural flow and temporal patterns of water levels across the landscape will rehydrate historically wet soils, allowing wetland and streamside habitats to recover. As native plants return and spread on their own over time, both the quantity and quality of natural habitat across the property will continue to grow.

Justification

The US Army Corps of Engineers is funding 65% this project via their Aquatic Ecosystem Restoration Program (Section 206). The majority of the District's contribution will come from the LERRD value (Land, Easements, Right of way, Relocations, and Disposal) of \$5,108,000. District funds have been used for the engineering and draitile disablement plan. A large stormwater pipe will be funded via a cash match. RES, Inc was awarded the construction contract by USACE in April of 2026 and work will begin in November 2026. The District will begin monitoring after the initial restoration is complete and will continue monitoring for 5 years to ensure appropriate adaptive management as the restoration progresses.

Expenditures	2027	2028	2029	2030	2031	Total
Habitat Restoration	556,199	230,000	0	0	0	786,199
Total	556,199	230,000	0	0	0	786,199

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Funds	250,000	230,000	0	0	0	480,000
Development Levy Fund	271,199	0	0	0	0	271,199
Wetlands Management Fund	35,000	0	0	0	0	35,000
Total	556,199	230,000	0	0	0	786,199

Ongoing Budget Impact

For this \$15,000,000 project the Forest Preserve is providing 35% of the project costs as our local share. \$1,150,000 in cash and \$4,100,000 in land value. Ongoing maintenance costs are expected to be \$85,000.



[Return to Table of Contents](#)

2027 thru 2031

Capital Improvement Plan

Lake County Forest Preserves



Project #	66801
Project Name	Gander Mountain - Woodland Habitat Restoration

Department	Natural Resources
Category	Habitat Restoration

Description

Gander Mountain Forest Preserve is a 304-acre Illinois Natural Area Inventory site recognized for its endangered and threatened plant species and outstanding hilly terrain reminiscent of Wisconsin's Kettle Moraine District — a glacially sculpted landscape where oak and hickory woodlands cover half the rolling topography alongside remnant hill prairie, savanna communities, a 45-acre wetland restoration area, and former agricultural land. The preserve harbors a rare complex of dry gravel prairie, dry mesic savanna, and dry mesic shrubland on the top and steep south-facing slopes of a glacially created kame, as well as a system of dry mesic savannas and woodlands on the surrounding rolling landscape, a wet to wet mesic bottomland prairie along the Fox River, and a degraded fen and sedge meadow maintained by seeps at the base of the kame's eastern slope. Non-native invasive plants — including buckthorn and Asian honeysuckle — along with dense overhead shading, represent the primary threats to the site's remnant biodiversity and must be addressed to protect its rare plants and animals. Restoration will target each of these distinct habitat types through the removal of invasive woody species, selective canopy thinning to increase light availability on the forest floor, broadcast seeding of native grasses and wildflowers, and installation of native shrubs. Recovering the fen and sedge meadow, which has been degraded and drained, represents one of the more ecologically sensitive components of the restoration effort given the rarity and specificity of the seep-dependent plant community it supports. Together, these actions will enhance the biodiversity, ecological function, and long-term resilience of Gander Mountain's rare and diverse natural communities.

Justification

The District was awarded a \$1,000,000 federal grant, a congressional earmark from Congressman Brad Schneider to fund habitat restoration efforts. Woody invasive plant clearing is expected to commence the winter of 2026-2027. Ecological monitoring of the plant communities and rare plant species will occur in 2027 and subsequent monitoring will be done to ensure appropriate adaptive management as restoration progresses.

Expenditures	2027	2028	2029	2030	2031	Total
Habitat Restoration	1,110,000	125,000	75,000	25,000	25,000	1,360,000
Total	1,110,000	125,000	75,000	25,000	25,000	1,360,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Funds	1,110,000	125,000	75,000	25,000	25,000	1,360,000
Total	1,110,000	125,000	75,000	25,000	25,000	1,360,000

Ongoing Budget Impact

For two decades the District has managed the site with frequent and effective prescribed fire, which has controlled small-stemmed invasive woody plants. After restoration, ongoing management will be required to ensure small-stemmed and herbaceous invasive species are controlled. Ongoing costs for this management are estimated to be \$150,000.



2027 thru 2031

Capital Improvement Plan

Lake County Forest Preserves



Project # 65199

Project Name Grainger Woods - Restoration

Department Natural Resources

Category Habitat Restoration

Description

Grainger Woods Conservation Preserve encompasses 329 acres of upland forest, oak woodlands, wet prairies, and rare northern flatwoods communities, with the southern 169 acres dedicated as an Illinois Nature Preserve — a designation reserved for the state's most ecologically sensitive lands. Northern flatwoods are recognized as a high-priority conservation target in the Chicago Wilderness Biodiversity Recovery Plan, providing critical habitat for forest amphibians listed among Illinois' wildlife species of greatest conservation need. While previous restoration has focused on the southern and central portions of the preserve, the northern area has been under license to an equestrian boarding stable; that license expires in March 2027 and will not be renewed, opening significant new restoration opportunities. The northern area's hydrology has been altered by subsurface drain tiles, and restoration will prioritize their removal to reestablish the hydrologic conditions necessary for northern flatwoods and surrounding upland communities to recover. Native seed, plant, tree, and shrub installations, paired with continued invasive species control, will advance the ecological recovery of the full preserve following the license expiration.

Justification

Funding for this project will come from the Lake County Stormwater Management Commission's Wetland Restoration Fund as well as bonds.

Expenditures	2027	2028	2029	2030	2031	Total
Habitat Restoration	1,000,000	0	0	0	0	1,000,000
Total	1,000,000	0	0	0	0	1,000,000

Funding Sources	2027	2028	2029	2030	2031	Total
Grant Funds	716,395	0	0	0	0	716,395
Bond Funds	283,605	0	0	0	0	283,605
Total	1,000,000	0	0	0	0	1,000,000

Ongoing Budget Impact

Ongoing invasive species control and prescribed burning are expected to be approximately \$45,000 annually.



2027 thru 2031

Capital Improvement Plan

Lake County Forest Preserves



Project # 60802

Project Name Greenbelt - Habitat Restoration

Department Natural Resources

Category Habitat Restoration

Description

Greenbelt Forest Preserve encompasses 595 acres within the Lake Michigan North Strategic Habitat Conservation Area, characterized prior to European settlement in 1834 by extensive oak woodlands, savannas, prairies, and wetlands situated along the elevated corridor known today as Green Bay Road. The preserve maintains a gradient of habitat quality and restoration history, with high-quality remnant and restored communities — including sedge meadows, shrublands, prairies, oak woodlands and savannas, and vernal ponds — supporting more than 30 rare plant species and a diversity of rare animals. However, portions of the preserve remain largely unmanaged since acquisition and are severely degraded, with past agriculture, modern land use, climate change, and invasive species posing persistent threats to the ecological integrity of these small, isolated remnant communities. Building on previous restoration investments, this project will reduce woody invasive species across more than 300 acres and treat herbaceous invasive vegetation on more than 200 acres, with native seeding and plug planting proposed throughout all project areas. An overarching priority is to restore healthy, functional habitats that increase connectivity for people, plants, and animals, with particular focus on improving the isolated remnant communities that harbor the preserve's rare flora and fauna. These efforts will advance the biodiversity, health, and resilience of Greenbelt Forest Preserve while expanding critical ecosystem services including groundwater recharge, water quality regulation, and carbon sequestration.

Justification

Clearing and forestry mowing of large sections of Greenbelt have been undertaken over the past few years using a combination of grant and matching operating dollars, which include in-house staff efforts. Ongoing plans include seed installation, invasive species management and some additional mowing and clearing using bond dollars. Opportunities for grants for the Lake Michigan watershed will be explored by staff as they arise.

Expenditures	2027	2028	2029	2030	2031	Total
Habitat Restoration	1,438,109	750,000	750,000	750,000	500,000	4,188,109
Total	1,438,109	750,000	750,000	750,000	500,000	4,188,109

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Funds	1,438,109	750,000	750,000	750,000	500,000	4,188,109
Total	1,438,109	750,000	750,000	750,000	500,000	4,188,109

Ongoing Budget Impact
Follow-up land management including prescribed burning and invasive species control is expected to be \$175,000.



2027 thru 2031

Capital Improvement Plan

Lake County Forest Preserves



Project # 61004

Project Name Lakewood - 1,000-acre Woodland

Department Natural Resources

Category Habitat Restoration

Description

Lakewood Forest Preserve, the largest preserve in Lake County, lies within the Lake-McHenry Ecological Complex and Lake-McHenry Wetland Complex — a Conservation Opportunity Area recognized by the Illinois Department of Natural Resources for containing rare wetland types including fens and bogs, as well as rare wetland and grassland species found nowhere else in Illinois. The preserve contains extensive areas of degraded and fragmented oak woodlands that provide vital habitat for area-sensitive wildlife, and their restoration is the central focus of the preserve’s master plan initiative known as the “1,000-Acre Woodland.” The goal of this initiative is to achieve 1,000 or more acres of restored, connected oak woodland throughout Lakewood — an effort that will meaningfully expand ecological function and biodiversity across the landscape. Restoration across multiple subunits will involve the removal of woody invasive species — particularly buckthorn — selective canopy thinning, native seed installation, reforestation with native trees and shrubs, and rare plant reintroductions. These combined strategies are designed to improve hydrologic function, ensure long-term oak ecosystem resilience, and reestablish the ecological connectivity between currently fragmented woodland communities.

Justification

Funding for this project will come from bond funds. Staff will pursue relevant grant opportunities as they arise, including the USDA Forest Service Landscape Scale Restoration Program, a competitive grant program that promotes collaborative, science-based restoration of priority forest landscapes. Initial clearing operations are expected to begin in 2027 and continue in three annual phases through 2029. Pre-project monitoring began in 2025 and will continue periodically through the course of the project to ensure appropriate adaptive management.

Expenditures	2027	2028	2029	2030	2031	Total
Habitat Restoration	1,395,315	1,500,000	1,000,000	500,000	0	4,395,315
Total	1,395,315	1,500,000	1,000,000	500,000	0	4,395,315

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Funds	1,395,315	1,500,000	1,000,000	500,000	0	4,395,315
Total	1,395,315	1,500,000	1,000,000	500,000	0	4,395,315

Ongoing Budget Impact

Follow-up land management including prescribed burning and invasive species control is expected to be \$160,000.



2027 thru 2031

Capital Improvement Plan

Lake County Forest Preserves



Project # 62002

Project Name Ray Lake - Hydro Restoration

Department Natural Resources

Category Habitat Restoration

Description

Ray Lake Forest Preserve, one of the largest preserves in Lake County, lies within the Lake-McHenry Ecological Complex and Lake-McHenry Wetland Complex — a Conservation Opportunity Area recognized by the Illinois Department of Natural Resources for containing rare wetland habitats including fens and bogs, as well as rare wetland and grassland species found nowhere else in Illinois. Past agricultural practices have severely altered the preserve's hydrology, including the installation of drain tiles, the artificial channelization of Manitou Creek where a natural stream likely never existed, and the construction of impoundments and diversion channels to rapidly remove water from the landscape. The preserve's namesake lake basin, located near the center of the site, has been particularly impacted — historically receiving inputs from a much larger contributing area. The lake has since been drained and its inputs diverted around the basin, significantly limiting its natural hydrologic function. Restoration will address these alterations to the greatest extent possible through removal of impoundments and daintile, filling of ditches and diversion channels, stream ecology improvements, and invasive species control paired with native seed and plant installations. Restoring natural hydrology is the fundamental priority of this project, as recovering wetland and aquatic habitats will enhance biodiversity, improve water quality, increase flood resilience, and expand the preserve's capacity to sequester carbon across this ecologically significant landscape.

Justification

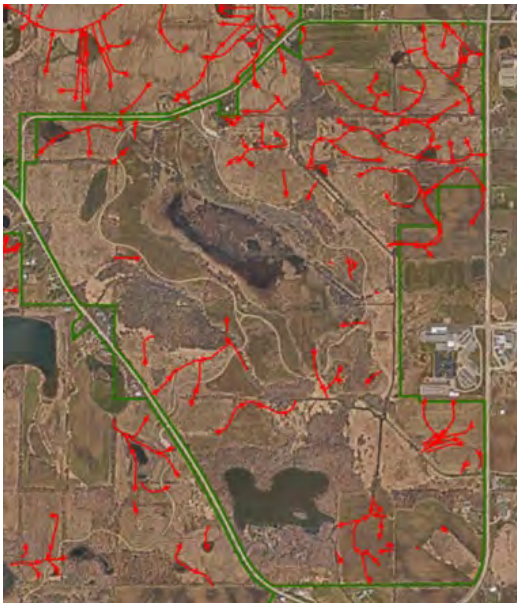
Funding for this project will come from bond funds; however, staff are exploring potential grant opportunities as they may arise, including a North American Wetland Conservation Act (NAWCA) grant opportunity applied for in 2025. Hydrological restoration is expected to occur throughout 2027. Monitoring will take place in 2027 and periodically throughout the project timeframe to ensure appropriate adaptive management as restoration progresses.

Expenditures	2027	2028	2029	2030	2031	Total
Habitat Restoration	1,574,775	500,000	500,000	500,000	1,000,000	4,074,775
Total	1,574,775	500,000	500,000	500,000	1,000,000	4,074,775

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Funds	1,574,775	500,000	500,000	500,000	1,000,000	4,074,775
Total	1,574,775	500,000	500,000	500,000	1,000,000	4,074,775

Ongoing Budget Impact

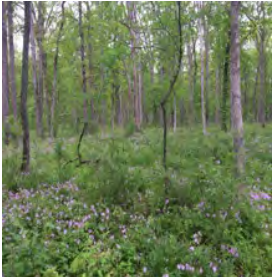
Ongoing invasive species control and prescribed burning will cost \$80,000.



2027 thru 2031

Capital Improvement Plan

Lake County Forest Preserves



Project # 61401
Project Name Edward L. Ryerson Conservation Area - Woodland Restoration

Department Natural Resources
Category Habitat Restoration

Description
Edward L. Ryerson Conservation Area encompasses 565 acres of globally rare and diverse habitats — including upland forests, northern flatwoods, floodplain forests, and wetlands — with 276 acres designated as an Illinois Nature Preserve. Past agriculture, modern land use, climate change, and invasive species threaten the site's high-quality native plant communities and State-listed species. Mesophication — the gradual shift toward shade-tolerant, fire-sensitive species such as maple — has suppressed oak regeneration and altered the structure and composition of Ryerson's woodlands, necessitating both canopy thinning and a reinvigorated fire regime. The Ryerson Woodland Restoration Project aims to reverse these trends over the next five years by selectively removing trees and shrubs to open the canopy and promote oak regeneration, with prescribed burning implemented to the greatest extent possible alongside any planned hydrologic restoration work. Funded primarily through bond funds with potential grant support, the project's overarching goal is to enhance the biodiversity, ecological function, and long-term resilience of Ryerson's habitats, expanding key ecosystem services such as groundwater recharge, water quality regulation, and carbon sequestration.

Justification
Small invasive tree and shrub control (SITS) commenced at Ryerson in 2025 focusing on high priority areas with rare species. Clearing has also begun, focusing on areas of the preserve that were not completed during previous phases of the Southern Des Plaines River project. Hydrological studies have also commenced to optimize flow under the existing trails to reduce flooding. Monitoring will occur at this site in 2027 and continue periodically throughout the project timeline to ensure appropriate adaptive management as the restoration progresses.

Expenditures	2027	2028	2029	2030	2031	Total
Habitat Restoration	604,230	50,000	50,000	50,000	50,000	804,230
Total	604,230	50,000	50,000	50,000	50,000	804,230

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Funds	604,230	50,000	50,000	50,000	50,000	804,230
Total	604,230	50,000	50,000	50,000	50,000	804,230

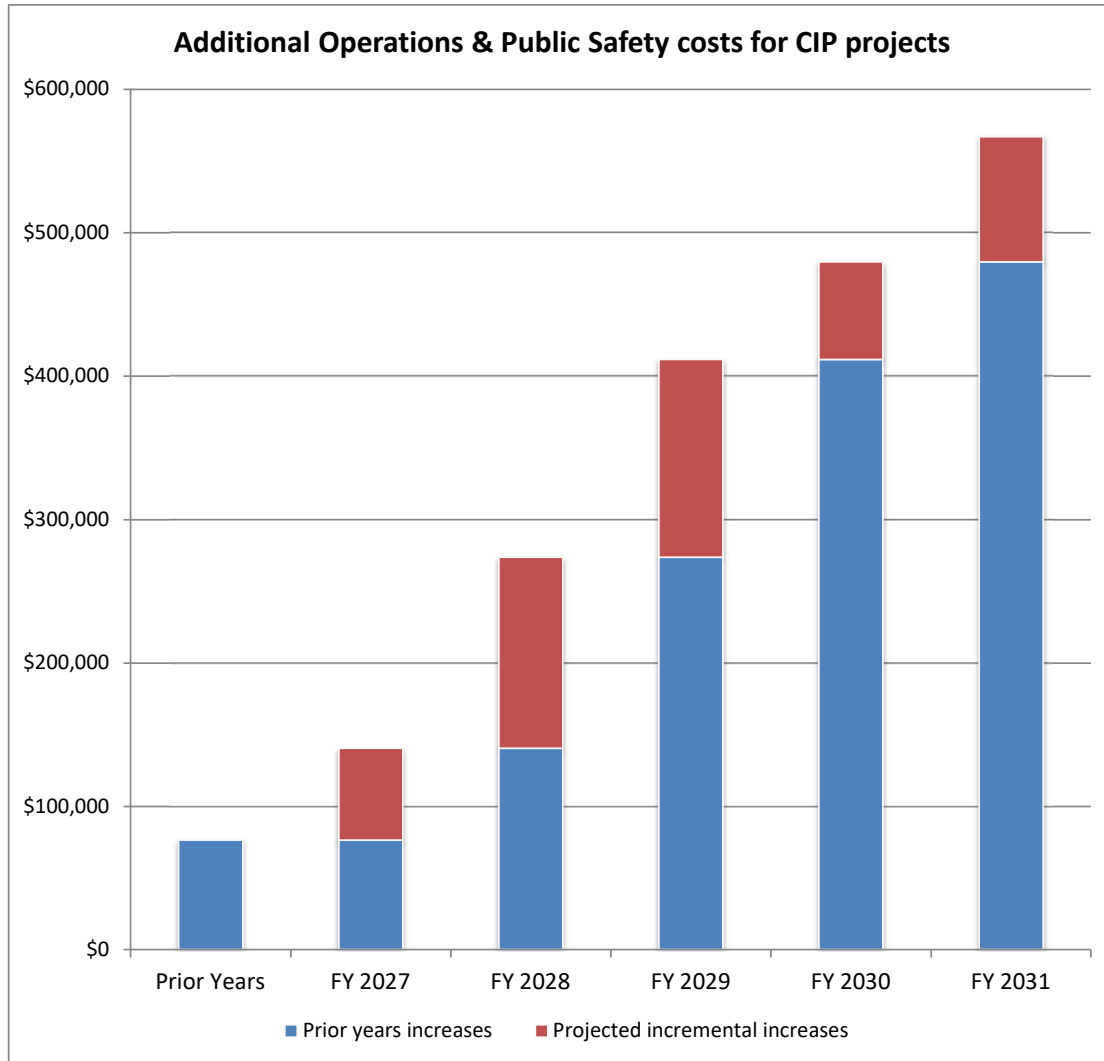
Ongoing Budget Impact
Follow-up land management including prescribed burning and invasive species control is expected to be \$42,000.



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 2027	FY 2028	FY 2029	FY 2030	FY 2031
New sites opened	0	0	1	0	0
Facilities expanded	1	0	0	0	0
Additional miles of trails	0.25	0.00	0.50	1.00	5.00

The above chart summarizes the operating impact from capital improvement projects included in the ten year Capital Improvement Plan. As new sites are opened, facilities expanded, and trails added, operating costs increase. Operating costs to maintain a site include removal of garbage, cleaning and stocking comfort stations, mowing grass, maintaining parking lots (including snow removal) and upkeep of gravel and grass trails. In addition, patrolling preserves, and opening and closing gates are required. The approximate cost to maintain and patrol one mile of trail is \$8,600.

**LAKE COUNTY FOREST PRESERVE DISTRICT
FISCAL YEAR 2027
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	
Education	
Dunn Museum Collection Appraisal	180,000
Facilities	
Diesel Light Towers	19,200
Storage Structures	30,275
Fleet Management Software	28,000
Hotsy 1800 Series Car Wash	17,795
Drain Inspection Camera	6,372
Replacement Plotter	9,305
GIS Locator	14,848
Operations Grounds Maintenance	
Turbine Blower	17,000
Grounds Forestry Mower Attachment	42,000
Total General Corporate Fund	364,795
DEVELOPMENT LEVY FUND	
Operations Grounds Maintenance	
Tandem Vibratory Roller	25,000
Planning	
Forest Preserves Visitor Use Initiative: Phase I - Trail Use Pilot Program	33,100
Nearmaps Data	9,390
Land Preservation	
Enhanced Drone	7,769
Natural Resources	
Utility/Burn Trailer	8,245
Upgrade Unit 260 Replacement	25,000
Total Development Levy Fund	108,504
INSURANCE FUND	
Miscellaneous Capital Outlay:	
Job task analysis engineering controls, AEDs, other safety/risk management enhancements	50,000
Total Insurance Fund	50,000
EQUIPMENT REPLACEMENT FUND	
Heavy Equipment:	
Replace Unit 383 Polaris Police UTV with equivalent extended cab UTV	39,500
Replace Unit 392 with JD 1575 or equivalent w/ attachments	60,000
Replace Unit 388 with JD 1575 or equivalent with attachments	60,000
Replace units 393,394,395,396, and 397 with equivalent electric zero turn mowers	230,000
Replace unit 519 with Stump-grinding attachment for MTL	25,000
Replace unit 260 JD4066R utility tractor with MTL (JD 33G with forestry package or equivalent)	100,000
Replace unit 452 Fecon wood shredder with equivalent	39,000
Replace units 389 and 390 Kubota UTV with equivalent	56,000
Replace unit 259 JD 6420 tractor with equivalent heavy duty tractor with electronic weed control capability	220,000
Printer/Cutter	24,385
Total Equipment Replacement Fund	853,885
INFORMATION TECHNOLOGY REPLACEMENT FUND	
Computer Hardware:	
Firewall	6,000
Switch Replacement	60,000
Computer Software:	
Website Replacement and ADA Compliance	150,000
Total Information Technology Replacement Fund	216,000
VEHICLE REPLACEMENT FUND	
Motor Vehicles:	
Replace Unit #153 and #155 Chevrolet Colorados with hybrid or electric Ranger or Maverick	100,000
Replace Units #33 & #35 with hybrid Ford Police Interceptor or equivalent.	132,000
Replace Unit #169 Chevrolet K3500 Pick-up with plow and spreader with F350 pick-up or equivalent with plow & spreader	115,000
Replace Unit #154 Chevrolet Colorado Pick-up with hybrid or electric Ranger or Maverick	50,000
Replace Unit #30 Ford Interceptor SUV with Ford F150 Responder Pick-up with Police upfitting	72,000
Replace Unit #168 with Ford E-Transit upfitted for Mechanical Trades	81,000
Replace unit #165 K2500 with plow and lifegate with F250 or equivalent	81,000
Replace Unit #144 Peterbilt dump truck	190,000
Replace Unit #142 Chevrolet K1500 with cap with F150 Lightning or equivalent with cap	61,000
Total Vehicle Replacement Fund	882,000
ENTERPRISE FUND - GOLF OPERATIONS	
Machinery and Tools:	
Brae Loch - Pull-Behind Rough Mower	28,000
Brae Loch - Utility Tractor	34,000
Countryside - Heavy Duty Utility Vehicle	33,500
Countryside - 300 Gallon Sprayer	80,000
Countryside - TriPlex Tee Mower	55,000
ThunderHawk - Utility Trencher & Grinder	49,500
ThunderHawk - Greens Mowers - (Electric)	62,000
ThunderHawk - TriPlex Approach Mower	50,000
ThunderHawk - Light Duty Vehicle	15,000
ThunderHawk - Greens Top Dresser	18,000
ThunderHawk - Fairway Mowers - 2 (Electric)	205,000
Total Golf Operations	630,000
Total Capital Expenditures	\$ 3,105,184.00

Supplemental Information



LAKE COUNTY FOREST PRESERVE DISTRICT
Expenditures Summary by Fund (excluding transfers)
Fiscal Year 2018 through 2027

Fund Name	FY 2018	18 mos. FY 2019	Year 2020	Calendar Year 2021	Calendar Year 2022	Calendar Year 2023	Calendar Year 2024	Calendar Year 2025	Estimate 2026	Budget 2027
GENERAL FUND										
General Corporate	\$17,992,422	\$26,776,093	\$16,958,974	\$18,782,498	\$19,576,073	\$21,830,747	\$25,278,040	\$25,364,276	\$30,206,645	\$27,920,193
Insurance	1,166,282	1,588,460	1,151,680	1,133,015	1,198,659	1,236,550	1,496,163	1,581,164	1,759,827	2,086,385
Wetlands Management Fund	349,550	343,081	174,925	34,529	225,683	18,386	0	(2,060)	185,586	0
Fort Sheridan Cemetery Fund	13,703	37,551	12,220	10,717	15,969	46,985	16,790	13,622	251	0
Audit	132,516	193,481	167,404	163,375	141,633	167,125	182,992	157,631	208,147	239,422
TOTAL GENERAL FUND	19,654,473	28,938,666	18,465,203	20,124,135	21,158,016	23,299,792	26,973,985	27,114,633	32,360,456	30,246,000
SPECIAL REVENUE FUND										
Land Development Levy	7,000,914	11,721,820	7,104,977	7,415,506	8,127,974	9,634,703	9,956,694	8,026,387	10,031,484	8,111,346
Retirement - IMRF/FICA	2,562,215	3,696,391	2,688,178	2,762,343	2,403,809	2,408,024	2,595,147	2,767,386	3,071,787	3,146,099
Miscellaneous	701,164	978,582	593,277	427,308	1,341,951	3,422,071	1,213,059	369,318	673,932	382,000
Donations and Grants	1,053,070	2,248,462	356,588	265,988	649,118	545,028	708,704	1,027,609	1,173,548	832,209
TOTAL SPECIAL REVENUE FUND	11,317,363	18,645,255	10,743,020	10,871,145	12,522,852	16,009,827	14,473,605	12,190,700	14,950,751	12,471,654
CAPITAL PROJECTS FUND										
Development Bond Projects	5,298,211	5,016,489	818,282	1,584,030	76,077	627,981	4,573,540	610,542	14,049,681	10,268,206
Capital Facilities Improvement	0	0	14,678	302,621	794,752	489,779	859,258	862,450	385,842	0
Land Acquisition	582,954	2,638,452	1,795,210	73,382	0	0	2,962,780	16,023,160	47,860,637	21,084,000
TOTAL CAPITAL PROJECTS FUND	5,881,165	7,654,941	2,628,170	1,960,034	870,829	1,117,760	8,395,578	17,496,152	62,296,160	31,352,206
DEBT SERVICE FUND										
	25,159,499	75,627,747	24,704,461	106,783,408	22,025,712	22,048,056	22,058,131	23,490,000	24,933,637	27,641,329
INTERNAL SERVICE FUND										
Information Technology Replacement	162,317	295,620	214,624	232,269	265,462	303,431	272,820	239,383	420,092	408,610
Equipment Replacement	295,137	351,320	238,335	247,654	244,403	288,217	357,106	406,396	220,000	853,885
Vehicle Replacement	742,065	606,133	420,344	444,623	431,445	463,981	482,719	559,532	844,580	882,000
TOTAL INTERNAL SERVICE FUND	1,199,519	1,253,073	873,303	924,547	941,311	1,055,630	1,112,645	1,205,311	1,484,672	2,144,495
ENTERPRISE FUND										
Golf Operations	3,376,421	5,882,232	3,859,178	3,915,861	4,695,730	4,913,121	5,771,833	5,978,201	7,894,151	6,643,818
TOTAL ENTERPRISE FUND	3,376,421	5,882,232	3,859,178	3,915,861	4,695,730	4,913,121	5,771,833	5,978,201	7,894,151	6,643,818
TOTAL ALL FUNDS	\$66,588,440	\$138,001,914	61,273,335	\$144,579,130	\$62,214,449	\$68,444,185	\$78,785,777	\$87,474,997	\$143,919,827	\$110,623,379

LAKE COUNTY FOREST PRESERVE DISTRICT
Revenue Summary by Fund (excluding transfers)
Fiscal Year 2018 through 2027

Fund Name	FY 2018	18 mos. FY 2019	Year 2020	Calendar Year 2021	Calendar Year 2022	Calendar Year 2023	Calendar Year 2024	Calendar Year 2025	Estimate 2026	Budget 2027
GENERAL FUND										
General Corporate	\$18,991,352	\$27,025,314	\$18,217,838	\$20,409,691	\$22,824,164	\$25,459,774	\$24,772,291	\$24,606,206	\$24,386,882	\$26,129,869
Insurance	978,694	1,298,222	1,611,733	1,313,934	1,435,720	795,091	1,394,521	1,735,790	1,792,020	1,847,457
Wetlands Management Fund	418,602	46,080	15,641	(616)	(15,867)	14,040	15,530	12,089	6,400	6,000
Fort Sheridan Cemetery Fund	2,399	16,337	5,321	(1,466)	(6,898)	8,969	9,885	10,462	2,900	2,000
Audit	125,941	183,900	152,182	198,821	196,255	139,449	193,523	196,805	237,670	209,725
TOTAL GENERAL FUND	20,516,988	28,569,853	20,002,715	21,920,365	24,433,373	26,417,323	26,385,751	26,561,352	26,425,872	28,195,051
SPECIAL REVENUE FUND										
Land Development Levy	7,094,130	9,826,283	7,308,949	6,628,661	6,621,945	12,162,322	8,136,397	8,291,664	7,854,107	7,952,304
Retirement - IMRF/FICA	2,511,804	3,834,709	2,439,187	2,912,967	2,604,174	2,281,263	2,612,096	2,941,550	3,019,120	3,094,760
Miscellaneous	999,994	1,470,459	498,921	421,235	277,751	1,010,676	410,824	609,928	326,458	306,290
Donations and Grants	1,093,280	1,744,146	920,413	198,179	160,584	869,197	928,332	938,678	1,330,644	837,218
TOTAL SPECIAL REVENUE FUND	11,699,208	16,875,596	11,167,470	10,161,042	9,664,454	16,323,458	12,087,649	12,781,820	12,530,329	12,190,572
CAPITAL PROJECTS FUND										
Development Bond Projects	657,335	495,246	40,430	213,063	70,688	277,137	950,925	10,469,148	4,011,500	9,541,000
Capital Facilities Improvement	211,762	151,000	67,009	41,221	(24,134)	146,216	395,660	1,083,852	402,836	230,000
Land Acquisition	51,927	119,065	4,696	362,062	0	0	20,813,679	15,336,461	30,833,664	21,204,000
TOTAL CAPITAL PROJECTS FUND	921,024	765,311	112,135	616,346	46,554	423,353	22,160,265	26,889,462	35,248,001	30,975,000
DEBT SERVICE FUND	27,399,728	60,230,331	24,126,460	107,451,666	22,369,598	22,883,412	22,651,429	24,134,774	25,535,630	28,235,905
INTERNAL SERVICE FUND										
Information Technology Replacement	244,663	559,458	363,620	321,680	269,263	427,815	380,211	375,071	406,400	379,615
Equipment Replacement	379,662	607,668	544,267	260,919	330,333	954,600	1,191,005	603,553	474,922	645,010
Vehicle Replacement	574,134	783,839	474,952	691,400	507,622	677,662	668,332	891,213	575,939	854,402
TOTAL INTERNAL SERVICE FUND	1,198,459	1,950,966	1,382,839	1,273,999	1,107,217	2,060,078	2,239,548	1,869,837	1,457,261	1,879,027
ENTERPRISE FUND										
Golf Operations	3,616,390	5,499,011	4,891,038	5,243,367	5,264,313	6,250,488	6,616,723	7,068,074	6,677,499	7,095,900
TOTAL ENTERPRISE FUND	3,616,390	5,499,011	4,891,038	5,243,367	5,264,313	6,250,488	6,616,723	7,068,074	6,677,499	7,095,900
TOTAL ALL FUNDS	\$65,351,797	\$113,891,068	\$61,682,656	\$146,666,785	\$62,885,509	\$74,358,111	\$92,141,365	\$99,305,319	\$107,874,592	\$108,571,455

[Return to Table of Contents](#)

LAKE COUNTY FOREST PRESERVE DISTRICT
General Corporate Fund Summary
Fiscal Year 2018 through 2027

General Corporate Fund (including transfers)	FY 2018	18 mos. FY 2019	Year 2020	Calendar Year 2021	Calendar Year 2022	Calendar Year 2023	Calendar Year 2024	Calendar Year 2025	Estimate 2026	Budget 2027
REVENUE										
Property Tax Levy	\$15,485,437	\$20,691,404	\$14,718,750	\$15,580,293	\$15,900,101	\$17,491,954	\$17,496,415	\$17,598,036	\$18,504,550	\$19,074,029
Replacement Property Taxes	869,664	1,464,206	1,008,247	1,929,236	3,707,907	2,954,629	1,734,168	1,395,375	1,400,000	1,700,000
Interest on Investment	209,441	1,020,087	384,153	64,740	(279,274)	1,276,620	1,490,522	1,580,081	820,000	800,000
Rental of Buildings and Land	213,635	412,617	99,520	206,630	367,201	380,793	398,594	383,296	393,100	377,862
Easements, Licenses and Permits	798,919	1,100,048	520,179	520,841	1,006,654	958,425	907,090	870,331	839,296	841,700
Charges for Services and Sales	874,959	1,397,309	345,452	853,798	969,687	954,659	1,140,921	1,208,647	1,066,720	1,112,510
Other Revenue	739,297	1,139,260	1,341,537	1,254,154	1,151,888	1,442,694	1,604,582	1,570,440	1,363,218	2,223,768
Operating Revenue	19,191,352	27,224,931	18,417,838	20,409,691	22,824,164	25,459,774	24,772,292	24,606,206	24,386,884	26,129,869
Transfers	0	0	0	0	0	0	0	0	0	0
Total Inflows	19,191,352	27,224,931	18,417,838	20,409,691	22,824,164	25,459,774	24,772,292	24,606,206	24,386,884	26,129,869
EXPENDITURES										
Salaries and Benefits	12,149,769	19,483,760	13,045,016	13,484,337	13,595,758	14,595,607	16,148,634	16,429,965	16,785,116	17,951,406
Commodities	1,083,874	1,693,030	870,119	1,136,427	1,391,719	1,512,084	1,844,700	1,676,713	1,739,645	1,753,578
Contractuals	3,041,426	4,953,256	2,885,288	3,431,640	3,548,719	3,784,784	4,101,993	4,521,018	5,335,258	5,229,315
Capital Outlay	980,863	278,477	158,551	730,094	1,022,488	1,901,376	3,098,143	2,536,580	6,146,626	2,785,894
Debt Service	725,631	367,187	0	0	12,889	36,895	84,571	0	0	0
Total Expenditures	17,981,563	26,775,710	16,958,974	18,782,498	19,571,573	21,830,747	25,278,041	25,164,276	30,006,645	27,720,193
Transfers	200,000	200,000	200,000	200,000	204,500	204,500	204,500	200,000	200,000	200,000
Total Outflows	18,181,563	26,975,710	17,158,974	18,982,498	19,776,073	22,035,247	25,482,541	25,364,276	30,206,645	27,920,193
Excess or (deficit) of revenue over expenditures	1,009,789	249,221	1,258,864	1,427,193	3,048,091	3,424,527	(710,249)	(758,070)	(5,819,761)	(1,790,324)
Beginning Fund Balance	22,639,598	23,649,387	23,898,608	25,157,472	26,584,665	29,130,205	32,554,732	31,844,483	31,086,413	25,266,652
Ending Fund Balance	\$23,649,387	\$23,898,608	\$25,157,472	\$26,584,665	\$29,632,756	\$32,554,732	\$31,844,483	\$31,086,413	\$25,266,652	\$23,476,328

LAKE COUNTY FOREST PRESERVE DISTRICT
Property Tax Rates and Tax Extensions
Tax Levy Year 2016 through 2025

Fund Name	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Comparative Tax Rates (Per \$100 of Equalized Assessed Valuation)										
General Corporate	0.057	0.057	0.056	0.055	0.056	0.058	0.060	0.057	0.053	0.052
Audit Fund	0.000	0.000	0.000	0.000	0.000	0.001	0.000	0.001	0.001	0.001
Liability Insurance	0.004	0.003	0.003	0.006	0.007	0.005	0.002	0.004	0.005	0.005
Land Development Levy	0.024	0.024	0.023	0.023	0.023	0.024	0.025	0.024	0.023	0.020
Retirement Fund - IMRF/FICA	0.009	0.009	0.011	0.010	0.010	0.009	0.008	0.008	0.008	0.008
Subtotal	0.094	0.093	0.093	0.094	0.096	0.097	0.095	0.094	0.090	0.086
Recapture						0.001	0.001	0.001	0.001	0.001
Debt Service	0.098	0.094	0.089	0.086	0.082	0.081	0.077	0.073	0.071	0.070
Total Tax Rates	0.192	0.187	0.182	0.180	0.178	0.179	0.173	0.168	0.162	0.157

Comparative Tax Extensions

General Corporate	\$14,273,168	\$15,167,669	\$14,915,174	\$15,016,850	\$15,412,029	\$15,870,257	\$17,224,336	\$17,523,745	\$17,560,156	\$18,504,550
Audit Fund	118,997	120,744	129,928	156,394	197,939	194,866	129,569	187,562	188,636	232,170
Liability Insurance	885,756	899,593	833,018	1,517,025	1,264,578	1,491,217	624,523	1,182,706	1,567,413	1,705,520
Land Development Levy	5,947,112	6,319,537	6,161,071	6,310,265	6,426,210	6,550,014	7,176,975	7,257,872	7,608,434	7,399,110
Retirement Fund - IMRF/FICA	2,364,754	2,402,127	2,885,416	2,495,619	2,897,572	2,581,693	2,182,519	2,553,583	2,884,533	2,966,120
Subtotal	23,589,787	24,909,670	24,924,607	25,496,153	26,198,329	26,688,046	27,337,921	28,705,468	29,809,172	30,807,470
Recapture						309,913	275,838	243,983	342,611	300,527
Debt Service	24,446,555	24,471,427	23,490,161	23,484,270	23,236,861	22,242,745	22,265,436	22,275,002	23,721,491	25,179,134
Total Tax Extensions	\$48,036,342	\$49,381,097	\$48,414,768	\$48,980,423	\$49,435,190	\$49,240,705	\$49,879,196	\$51,224,452	\$53,873,274	\$56,287,131

LAKE COUNTY FOREST PRESERVE DISTRICT
Property Tax Rates
All Direct and Overlapping Governments
(per \$100 of assessed Value)
Tax Year 2016 through 2025

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
County	0.632	0.622	0.611	0.606	0.608	0.607	0.598	0.586	0.551	0.520
Cities and Villages	0.016-5.760	0.016-5.735	0.017-5.170	0.016-4.554	0.094-4.807	.014-4.51	.014-4.50	.013-4.505	0.000-4.438	0.000-4.436
High School District	1.329-5.060	1.314-4.879	1.311-4.080	1.314-4.579	1.450-4.330	1.494-3.853	1.535-3.484	1.790-3.410	1.687-3.385	1.602-3.168
Unit School District	4.437-9.598	4.372-9.080	4.336-8.798	4.472-8.888	4.544-7.013	4.685-7.012	4.659-7.106	4.696-7.106	4.366-6.187	4.168-5.645
Elementary School District	1.367-9.150	1.355-8.703	1.354-8.705	1.367-8.915	1.550-7.219	1.606-7.019	1.652-6.646	1.660-5.647	1.577-5.190	1.556-4.404
College District	0.285-0.407	0.285-0.385	0.280-0.386	0.280-0.386	0.290-0.388	0.293-0.387	0.296-0.397	0.283-0.401	0.260-0.369	0.245-0.035
Township	0.034-0.465	0.034-0.421	0.034-0.421	0.034-0.401	0.035-0.283	0.0256-0.0355	0.037-0.285	0.035-0.287	0.034-0.270	0.260-0.033
Road and Bridge	0.031-0.397	0.031-0.383	0.031-0.384	0.031-0.384	0.028-0.359	0.027-0.355	0.024-0.344	0.022-0.336	0.021-0.317	0.020-0.305
Sanitary District	0.050-0.236	0.050-0.233	0.050-0.234	0.050-0.234	0.031-0.214	0.027-0.158	0.000-0.160	0.023-0.159	0.020-0.150	0.019-0.1440
Park District	0.029-1.186	0.029-1.119	0.029-1.120	0.030-1.120	0.030-1.045	0.031-1.002	0.031-0.959	0.031-0.924	0.030-0.861	0.028-0.753
Library District	0.220-0.680	0.217-0.642	0.219-0.644	0.220-0.680	0.232-0.553	0.240-0.537	0.0241-0.536	0.0242-0.518	0.0226-0.478	0.0215-0.476
Forest Preserve	0.193	0.187	0.182	0.180	0.182	0.179	0.173	0.168	0.162	0.157
Fire Protection District	0.116-1.207	0.093-1.165	0.117-1.212	0.118-1.214	0.144-1.040	0.150-0.976	0.160-0.923	0.151-1.063	0.144-1.036	0.146-0.988
Mosquito Abatement	0.012-0.014	0.011-0.014	0.012-0.015	0.012-0.015	0.012	0.013	0.012	0.010	0.010	0.000-0.009
Central Lake County Joint Action Water Agency	0.046	0.041	0.042	0.042	0.000	0.000	0.000	0.000	N/A	N/A

Property Tax Levies
All Direct and Overlapping Governments
(per \$100 of assessed Value)
Tax Year 2016 through 2025

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
County	\$157,389	\$164,317	\$162,598	\$165,231	\$165,230	\$167,151	\$172,144	\$180,812	\$185,735	\$188,575
Cities and Villages	215,470	221,426	231,578	247,199	252,555	259,447	267,777	284,334	296,749	312,713
High School District	533,974	543,806	547,787	560,663	565,671	574,569	617,203	658,038	686,920	721,533
Unit School District	284,142	291,482	297,286	295,922	297,103	303,307	310,072	317,219	331,442	346,229
Elementary School District	704,239	720,416	736,490	752,729	766,425	784,102	834,085	874,105	908,248	935,386
College District	72,522	74,324	76,158	78,103	80,021	81,967	86,491	91,195	94,701	97,810
Townships	27,783	27,583	29,169	29,254	28,950	34,421	35,565	38,317	39,226	40,974
Road and Bridge	24,683	24,083	25,078	25,942	26,968	22,643	23,769	24,967	27,029	26,998
Sanitary District	13,993	14,296	14,568	14,858	15,174	14,364	14,910	15,712	16,272	16,712
Park District	73,750	76,074	77,693	79,988	81,180	83,552	87,692	92,259	96,201	98,546
Library District	60,878	59,126	60,859	62,162	62,926	64,289	67,331	70,200	73,356	75,774
Forest Preserve	48,036	48,708	44,549	48,980	49,435	49,241	49,879	51,224	53,873	56,289
Fire Protection District	84,441	80,239	85,056	90,705	92,941	95,703	103,138	107,572	113,507	114,825
Mosquito Abatement	587	590	607	622	527	545	546	462	482	482
Central Lake County Joint Action Water Agency	3,369	3,356	3,325	-	-	5	-	-	-	-
Total Tax Levies as Extended	\$2,305,256	\$2,349,826	\$2,392,801	\$2,452,358	\$2,485,106	\$2,535,306	\$2,670,602	\$2,806,416	\$2,923,741	\$3,032,846

Source : Based upon data compiled from records of the Lake County Clerk.

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
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%
2023	2022	49,879,195	49,673,231	99.59%	n/a	49,673,231	99.59%
2024	2023	51,224,452	50,869,814	99.31%	n/a	50,869,814	99.31%
2025	2024	53,873,275	53,557,214	99.41%	n/a	53,557,214	99.41%

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

- 301,313 acres*
- Midway between Chicago, IL and Milwaukee, WI in northeastern Illinois
- 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 30+ train stations and Pace's clean diesel bus fleet

*Source: Lake County GIS Data. Source for other statistics: [Lakecountypartners.com](https://lakecountypartners.com)

Population

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

Source: census.gov

Housing

- Housing units (2024): 271,862
- Homeownership rate (2024): 74.8%
- Households (2024): 261,032
- Median value of owner-occupied housing units (2020-2024): \$345,700

Source: census.gov

Health and Recreation

- 31,900+ acres of forest preserves
- 46 golf courses
- 550+ miles of trail and bikeway connections*
- 170 lakes and rivers
- 400 miles of streams
- Ranked #3 in Illinois for length of life
- 89 distinct locations, such as homes, historic districts, and landmarks, in the National Register of Historic Places.

Source: [Lakecountypartners.com](https://lakecountypartners.com). Sources for other statistics: Lake Co., IL Convention & Visitors Bureau, countyhealthrankings.org

Economics

- Median household income: \$107,758
- Per capita money income: \$57,153
- Unemployment in Lake County: 3.6% Illinois: 4.9% (July 2026 - not seasonally adjusted)* U.S.: 4.3% (July 2026 - not seasonally adjusted)*
- 30,000+ businesses (includes public & private businesses)
- 91% of residents have graduated high school, and 49.1% have a bachelor's degree or higher (2024)

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

LAKE COUNTY FOREST PRESERVE DISTRICT
Demographic Statistics
Fiscal Year 2016 through 2025

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Lake County, IL:										
Population (1)	710,368	709,599	708,719	706,925	705,033	702,113	716,518	713,137	708,332	706,919
Personal Income (2)	\$51,291,371	\$53,627,217	\$55,005,733	\$56,400,791	\$59,065,507	\$63,318,407	66,675,939	70,801,869	74,408,893	n/a
Per Capita Personal Income (2)	\$40,719	\$42,770	\$43,702	\$44,296	\$45,780	\$46,153	53,677	53,344	63,927	58,682
Median Age (3)	37.5	37.8	37.8	38.0	38.0	38.3	38.5	38.7	40.1	40.2
School Enrollment (4)	133,433	132,179	130,310	128,786	124,388	122,061	126,296	116,337	121,893	122,465
Unemployment Rate (5)	4.7%	3.9%	4.1%	3.5%	8.1%	3.8%	3.7%	4.4%	4.1%	4.6%

Sources:

(1) U.S. Census, Economic Development Intelligence System and Northeastern Illinois Planning Commission, Esri Business Analyst and Lake County Partners, World Population Review

(2) Northeastern Planning Commission, Sales & Marketing Management Survey of Buying Power and Bureau of Economic Analysis and Lake County Partners, World Population Review

(3) Market Profile prepared by Lake County Partners and Economic Development Intelligence System, World Population Review

(4) Lake County Regional Office of Education

(5) Illinois Department of Employment Security - December Rate - Not Seasonally Adjusted

n/a Not Available

LAKE COUNTY FOREST PRESERVE DISTRICT
Lake County Principal Taxpayers

Taxpayer	Type of Business	2025 Assessed Valuation (In Thousands)	Percentage of Total Taxable Assessed Value
Abbott Laboratories	Pharmaceuticals - Hospital Supplies	\$179,066	0.50%
AbbVie, Inc.	Biopharmaceutical	60,436	0.17%
LaSalle National Bank	Bank	52,324	0.15%
MRE Propco LP	Limited Partnership	51,671	0.14%
Gurnee Mills / Gurnee Properties Association	Retail Outlet Mall	42,762	0.12%
United States of America / Midwest Family Housing LLC	Real Estate Developers	34,989	0.10%
Horizons Properties Holdings, LLC	Wholesale Trade - Durable Goods	33,498	0.09%
Corporate 500 Properties LLC	Property Management	32,857	0.09%
Passco Melody Farm DST Trust	Commercial Real Estate Company	29,678	0.08%
Discover Properties LLC	Real Estate Brokerage	28,804	0.08%
		<u>\$546,085</u>	<u>1.52%</u>

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

Lake County Principal Employers

Employers

2025		
Employees	Rank	Percentage of Total County Employment

2016		
Employees	Rank	Percentage of Total County Employment

AbbVie Inc	15,200	1	4.36%	4,000	3	1.09%
Naval Station Great Lakes	10,000	2	2.87%			
Abbott Laboratories	5,700	3	1.64%	9,000	1	2.45%
Baxter Healthcare Corp./Baxter International	3,000	4	0.86%	1,900	6	0.52%
Six Flags Great America	3,000	5	0.86%			
Northwestern Medicine - Lake Forest Hospital	3,000	6	0.86%			
W.W. Grainger, Inc.	2,549	7	0.73%			
Walgreens Boots Alliance Inc.	2,500	8	0.72%			
The Visual Pak Companies	2,500	9	0.72%	1,800	7	0.49%
Flex	2,500	10	0.72%			
Aon Hewitt Associated				4,000	2	1.09%
Advocate Health Care				1,800	8	0.49%
Discover Financial Svc Ins				2,976	4	0.81%
Walgreens Co.				2,100	5	0.57%
CDW Corporation				1,700	9	0.46%
Takeda Pharmaceuticals USA, Inc.				1,600	10	0.43%
Totals	<u>49,949</u>		<u>14.34%</u>	<u>30,876</u>		<u>8.40%</u>

LAKE COUNTY FOREST PRESERVE DISTRICT
Miscellaneous Information

Incorporated - November, 1958

Form of Government - Special Purpose Unit of Government

Total Acreage - 31,918

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

Bess Bower Dunn Museum of Lake County - exhibits, self-guided tours and educational programs

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.

2024 Bond Referendum – On November 5, 2024, a proposition for additional capital funding was approved by 67% of Lake County voters. The measure gave the District authority to issue up to \$155 million in general obligation bonds to “acquire land and preserve forests and natural lands, protect, preserve and restore wildlife habitats, including providing air and water quality improvements, enhance flood control, improve hiking and biking trails and other recreational areas and infrastructure, and enhance public access.”

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 the 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.

Capital Improvement Plan (CIP) - A ten-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.

Core Six Safety Strategies – A set of incident reduction techniques defined by the District’s Risk Pool (PDRMA): Proper Equipment, 30-Second Site Safety Walk-Through, Appropriate Personal Protective Equipment, Three Points of Contact, Reversal of Posture/Stretching and Best Lifting Practices.

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.

DunnTV- A YouTube channel dedicated to further engage the public with the work of the Bess Bower Dunn Museum of Lake County. The channel features videos about the Dunn Museum's collections and exhibits, programming, Lake County history, and other information.

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.

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 encompasses 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).

GISgrunt - A program developed in-house for GIS task automation including pulling data from iNaturalist and the distribution of project notification and burn notification emails to District staff, neighbors and commissioners.

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)- A public pension fund that provides retirement, disability, and death benefits to employees of local governments in Illinois. IMRF is the second largest pension system in Illinois and has been in operation since 1941. The Illinois Municipal Retirement Fund covers approximately 3,000 local government units, including cities, villages, townships, school districts, counties, fire protection districts, library districts, and park districts.

Incident Rate - Quantifies workplace injuries and illnesses using the formula: (Number of Injuries and Illnesses x 200,000) / Employee Hours Worked.

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

iNaturalist - An online citizen science network and database for individuals to report observations of living things such as plants, animals, mushrooms and more.

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 projects, 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.

ADA – Americans with Disabilities Act	LAWCON – Land and Water Conservation Fund
ADID - Advanced Identification Wetlands	LCDOT – Lake County Division of Transportation
CIP - Capital Improvement Plan	LCFPD – Lake County Forest Preserve District
CMAQ – Congestion Mitigation and Air Quality	LERRD – Land Easements, Right of way, Relocations, & Disposal areas.
COVID-19 – 2019 Novel Coronavirus	LWCF – Federal Land and Water Conservation Fund
DSEB – Debt Service Extension Base	mECO – Mobile Ecologists Data Collection app
EAV - Equalized Assessed Valuation	MV – Market Value
EPA – Environmental Protection Agency	MWRD – Metropolitan Water Reclamation District
FFCRA – Families First Coronavirus Response Act	NFWF – National Fish and Wildlife Foundation
FICA – Federal Insurance Contributions Act	NOAA – National Oceanic & Atmospheric Administration
FTE – Full Time Equivalent	OSLAD – Open Space Land Acquisition and Development
GAAP – Generally Accepted Accounting Principles	PDRMA – Park District Risk Management Agency
GFOA – Government Finance Officers Association	PLP – Planning and Land Preservation Department
GIMS – Green Infrastructure Model & Strategy	PPE - Personal Protective Equipment
GLFER – Great Lakes Fishery and Ecosystem Restoration	PTELL - Illinois Property Tax Extension Limitation Law
GNSS – Global Navigation Satellite System	RAMSAR – The RAMSAR Convention of International Importance especially as Waterfowl Habitat
IAC – Illinois Accessibility Code	ROW – Right of Way
ICECF – Illinois Clean Energy Community Foundation	RTP – Regional Trails Program
IDNR – Illinois Department Natural Resources	SOGL - Sustain Our Great Lakes
IDOT – Illinois Department of Transportation	TAP – Transportation Alternatives Program
IEPA or IL-EPA – Illinois Environmental Protection Agency	USACE – United States Army Corps of Engineers
IGA – Intergovernmental Agreement	USDA – United States Department of Agriculture
IMRF – Illinois Municipal Retirement Fund	USFWS – United States Fish & Wildlife Service
ISTHA – Illinois State Toll Highway Authority	