

# 18-Month Budget

*Fiscal Year*

*July 1, 2018–December 31, 2019*

**Lake County Forest Preserves**

[www.LCFPD.org](http://www.LCFPD.org)





# TABLE OF CONTENTS

## READER'S GUIDE

Mission Statement .....	1
Introduction .....	2
Officials and Officers .....	4
Organizational Chart .....	6
GFOA Distinguished Budget Award .....	7
How to use this Budget Document .....	8
District Profile .....	9
Budget Message .....	11
Prior Year Achievements .....	16
Budget Process .....	30
Budget Accounting Basis .....	31
2018-19 Economic Environment .....	31
Fund Structure .....	32
Government Fund Accounting .....	33
Fiscal Year 2018-19 Budget Policies .....	36
Financial Management Policies .....	43
Annual Strategic Action Plan .....	44

## BUDGET SUMMARIES

Budget Summary .....	52
Position Inventory .....	54
Estimated Tax Rates and Tax Extensions for 2018 .....	55
Fund Balance Summary for Fiscal Year	
Ending December 31, 2019 .....	56
General Fund 10-Year Forecast .....	59
Budget Summary by Major Funds .....	60
Major Revenue Sources and Assumptions .....	63
Debt Service Summary .....	66
Budget Summary by Department	
General District .....	67
Administration .....	71
Education .....	76
Facilities .....	83
Finance .....	94
Natural Resources .....	99
Operations and Infrastructure .....	105
Planning and Land Preservation .....	112
Public Affairs & Development .....	120
Public Safety .....	129

## GENERAL CORPORATE FUND

Budget Narrative .....	134
Budget Request Summary .....	137

## INSURANCE FUND

Budget Narrative .....	140
Budget Request Summary .....	141

## RETIREMENT FUND – IMRF/FICA

Budget Narrative .....	142
Budget Request Summary .....	143

## LAND DEVELOPMENT LEVY FUND

Budget Narrative .....	144
Budget Request Summary .....	145

## DEBT SERVICE FUND

Budget Narrative .....	147
Budget Request Summary .....	150

## LAND ACQUISITION BONDS

Budget Narrative .....	151
Budget Request Summary .....	152

## LAND DEVELOPMENT BOND PROJECTS

Budget Narrative .....	154
Budget Request Summary .....	155

## ENTERPRISE FUND

Golf Course Operations Budget Narrative .....	156
Budget Request Summary .....	157
Budget Request Summary by Course	
Countryside Golf Course .....	160
Brae Loch Golf Course .....	163
Thunderhawk Golf Course .....	165
Golf Capital Improvement Plan .....	167

## DONATION AND GRANT FUND

Budget Narrative .....	168
Budget Request Summary .....	169
Budget Summary by Function	
Natural Resources .....	170
Youth Conservation Corps (YCC) .....	178
Museum Grants .....	180
Education .....	186

## OTHER FUNDS

Summary .....	188
Audit Fund .....	189
Capital Facilities Improvement Fund .....	190
Easements & Special Projects Fund .....	191
Farmland Management Fund .....	192
Fort Sheridan Cemetery Fund .....	194
Land Preparation Fund .....	195
Tree Replacement Fund .....	196
Wetlands Management Fund .....	197
Equipment Replacement Fund .....	199
Information Technology Replacement Fund .....	201
Vehicle Replacement Fund .....	203

## CAPITAL IMPROVEMENT PLAN

Budget Narrative .....	205
Capital Budget Summary by Project Type .....	206
District Map .....	207
Funding Sources 10 Yr Capital Improvement Plan .....	208
10-Year Capital Improvement Plan .....	210
Capital Improvement Projects .....	211
Impact to Operations and Maintenance .....	250
Other Capital Expenditures by Fund .....	251

## PROFILE

Property Tax Rates and Tax Extensions .....	252
Expenditure Summary by Fund 2010-2019 .....	253
Revenue Summary by Fund 2010-2019 .....	254
General Corporate Fund Summary 2010-2019 .....	255
Property Tax Rates and Levies of Direct and	
Overlapping Governments 2007-2016 .....	256
Demographic Statistics 2008-2017 .....	257
Ratio of Outstanding Debt by Type 2009-2018 .....	258
Principal Taxpayers .....	259
Miscellaneous Information .....	260
Schedule of Insurance in Force .....	261

## GLOSSARY

.....	262
-------	-----

**Cover photo.** This beautiful burr oak tree (*Quercus macrocarpa*) shares the landscape with white wild indigo (*Baptisia leucantha*) and Virginia spiderwort (*Tradescantia virginiana*). This photo was taken at Spring Bluff Forest Preserve by Mike Tully, Chief Operations Officer. Spring Bluff Forest Preserve is part of the Chiwaukee Prairie Illinois Beach Lake Plain and designated as a Ramsar Wetland of international importance.

# Reader's Guide





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



# INTRODUCTION

---

## LAKE COUNTY FOREST PRESERVES



The Lake County Forest Preserve District was created by referendum on November 4, 1958, and is governed by the Downstate Forest Preserve District Act, Illinois Compiled Statutes, Chapter 70. The boundaries of the District are co-terminus with the boundaries of Lake County. The District is governed by the Board of Commissioners who also serve as the Lake County Board Members. The District currently manages just over 30,865 acres with nearly 506 full and part time staff supported by approximately 30,000 hours of volunteer time and the work of three support groups.

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

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

- **FINANCE COMMITTEE** – shall review and make recommendations concerning all financial and administrative 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; the District's legislative agenda, including the preparation and recommendation thereof and the periodic review and discussion of legislative strategies; legal matters; and fundraising strategies for the District. The Committee shall have the authority to review and approve contracts and invoices for legal services provided to the District. The Committee shall not commit District funds or incur liabilities except as approved or authorized by the Board in these Rules or otherwise.
- **PLANNING COMMITTEE** – shall study and review potential land acquisition sites; and shall, where appropriate, obtain appraisals, surveys, environmental reports, title reports, and other acquisition information; recommend acquisition of sites to the Board; review, provide 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. The Committee shall send any plan or use that would (i) have a significant impact on District land or other District plans or uses, or (ii) involve a new use of such land, to all standing committees so that they have an opportunity, within a 120-day time period, to review the potential impacts of such plan or use. If the Committee votes to recommend the approval of such plan or use after such an opportunity to review has been provided, the plan or use shall be implemented only after it has been prioritized and funded as part of the District's annual budget policies review, budget ordinance, and appropriation ordinance process.
- **OPERATIONS COMMITTEE** – shall review 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; the conservation of District lands, waters, flora and fauna.

- **RULES COMMITTEE** – considers all proposed rules and amendments to rules, and makes recommendations to the Board.

The Fiscal Year for the Lake County Forest Preserve District has been from July 1 through June 30. This year the District is changing its fiscal year to a calendar year from January 1 to December 31<sup>st</sup>. The current budget will run 18 months from July 1, 2018 through December 31, 2019. The Board adopts an Annual Budget Ordinance on or before the beginning of each fiscal year, and an Annual Appropriation Ordinance on or before September 30 of each fiscal year.





## LAKE COUNTY FOREST PRESERVE DISTRICT

## Officers and Officials

## Presidential Appointments

December 2016 – December 2018

rev. 7-12-17

**OFFICERS AND OFFICIALS****Ann B. Maine***PRESIDENT***Linda Pedersen***VICE PRESIDENT*

S. Michael Rummel

*TREASURER*

Julie Gragnani

*SECRETARY*Jeff Werfel *effective 6-13-17**ASSISTANT TREASURER*

Maureen Shelton

*ASSISTANT SECRETARY*

Steve Neaman

*DEPUTY TREASURER*

Alex Ty Kovach

*EXECUTIVE DIRECTOR***STANDING COMMITTEES****FINANCE COMMITTEE**S. Michael Rummel, *Chair*Linda Pedersen, *Vice Chair*Mary Ross Cunningham *effective 6-13-17*

Steve Carlson

Bill Durkin

Sandra Hart

Aaron Lawlor

**PLANNING COMMITTEE**Carol Calabresa, *Chair*Sidney Mathias, *Vice Chair*

Paul Frank

Sandra Hart

Linda Pedersen

Craig Taylor

Tom Weber

Jeff Werfel

Terry Wilke

**OPERATIONS COMMITTEE**Craig Taylor, *Chair*Mary Ross Cunningham, *Vice Chair*

Chuck Bartels

Steve Carlson

Michael Danforth *effective 3-14-17*

Bill Durkin

Diane Hewitt

Judy Martini

Brent Paxton

S. Michael Rummel

Vance Wyatt *effective 6-13-17***RULES COMMITTEE**Jeff Werfel, *Chair*Bill Durkin, *Vice Chair effective 7-12-17*

Sandra Hart

Sidney Mathias

Linda Pedersen

S. Michael Rummel

Vance Wyatt *effective 7-12-17*

## **SPECIAL COMMITTEES**

### **DIVERSITY & CULTURAL AWARENESS**

*effective 6-13-17:*

Sidney Mathias, *Chair*  
Terry Wilke, *Vice Chair*  
Mary Ross Cunningham  
Ann B. Maine  
Craig Taylor

### **ETHICS COMMITTEE**

Chuck Bartels, *Chair*  
Bill Durkin, *Vice Chair*  
Carol Calabresa  
Paul Frank  
Linda Pedersen

## **OUTSIDE BOARD MEMBERS AND LIAISONS**

### **ILLINOIS ASSOCIATION OF PARK DISTRICTS**

Judy Martini, *Liaison*

### **LAKE MICHIGAN WATERSHED ECOSYSTEM PARTNERSHIP**

Paul Frank, *Representative*

### **LATINO COALITION**

Mary Ross Cunningham, *Representative*

### **MEMBERS OF THE PRESERVATION FOUNDATION OF THE LAKE COUNTY FOREST PRESERVES**

Ann B. Maine  
Carol Calabresa  
Paul Frank  
Linda Pedersen  
Craig Taylor  
S. Michael Rummel

### **YCC BOARD LIAISON**

Tom Weber

## **OTHER APPOINTMENTS**

### **CORPORATE COUNSEL AND PARLIAMENTARIAN**

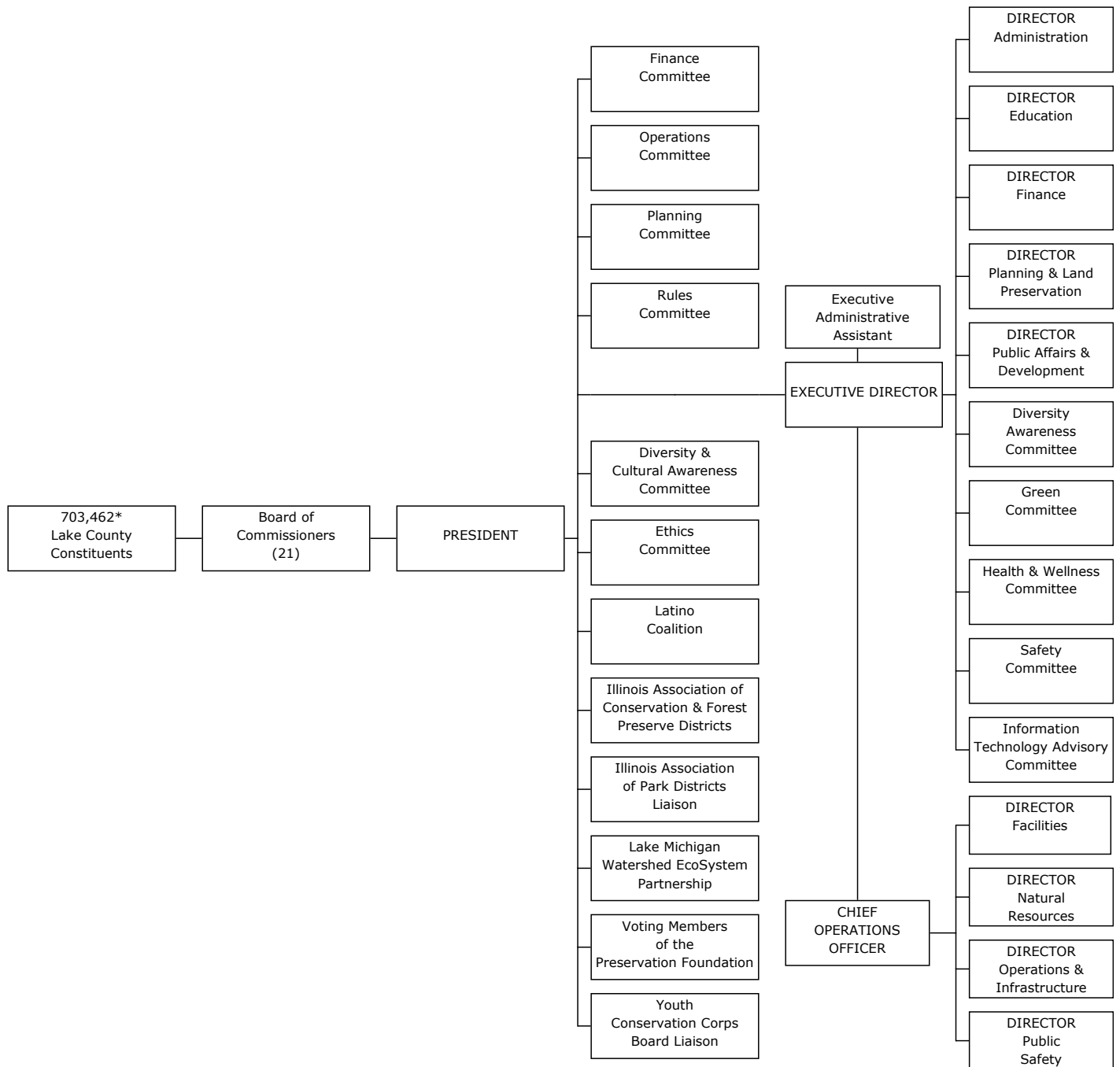
Matthew Norton  
Burke, Warren, MacKay & Serritella, P.C. *effective 3-6-17*

### **OUTSIDE ETHICS ADVISOR**

John B. Murphey, Partner  
Rosenthal, Murphey, Coblenz & Donahue



# LAKE COUNTY FOREST PRESERVE DISTRICT



\*Denotes number of constituents from 2010 Census



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Lake County Forest Preserve District  
Illinois**

For the Fiscal Year Beginning

**July 1, 2017**

*Christopher P. Morill*

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.

### **READER'S GUIDE**

This section provides overall information to the reader on understanding the document. It includes the District Profile, the Budget Message, Prior Year Achievements, an explanation of the Budget Process, the Budget Accounting Basis, the 2018/19 Economic Environment, Fund Structure, an explanation of Government Fund Accounting and Financial Policies, including the Budget Development and the Fund Balance Policy.

### **BUDGET SUMMARIES**

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

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

These sections provide a summary for each fund.

### **OTHER FUNDS**

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

### **CAPITAL IMPROVEMENT PLAN**

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

### **PROFILE**

This section provides various statistical tables.

### **GLOSSARY**

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



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

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

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

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

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

### LEADERSHIP

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

### CONSERVATION

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



## PEOPLE

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

The first of three major land acquisition programs began in 1963 with the purchase of initial portions of Van Patten Woods, Captain Daniel Wright Woods, Wilmot Woods, Lakewood, Sedge Meadow and Spring Bluff Forest Preserves and the Edward L. Ryerson Conservation Area. In 1973, the Des Plaines River Greenway was initiated, which included the purchase of lands on either side of the river through the length of Lake County. The District's current land holdings total over 30,865 acres, making Lake County the second largest forest preserve district in Illinois.

The preserves in Lake County are characterized by forests, prairies, wetlands, ravines, savannas, flood plains, lakes and streams. The preserves accommodate a variety of activities and facilities: trails for nature appreciation, physical fitness, equestrians, snowmobiles, cross-country skiing and bicycling; winter sports areas; picnic shelters and open areas; fishing; dog exercise areas; a model airplane field; youth group camping; swimming; canoeing and kayaking; and golfing. The Bess Bower Dunn Museum of Lake County offers the public a view of the County's history while our environmental education programs take place in preserves countywide. Special events presented throughout the year include: Civil War Days, Events in the Plaza, Smith Nature Symposium and Maple Syrup.

The District's day-to-day operations and administrative activities are managed by the Executive Director and 184 full-time, 48 part-time and 274 temporary seasonal staff positions organized into ten departments with General Offices in Libertyville, Illinois. These departments, the names of which typify the multi-faceted nature of the District's operation, are: Administration; Education; Executive; Facilities; Finance; Natural Resources; Operations and Infrastructure; Planning and Land Preservation; Public Affairs and Development; and Public Safety. Each employee of the District is an important part of our total operation and plays a significant role in providing services to the public throughout Lake County.

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



We are pleased to present the Fiscal Year 2018/19 Annual Budget which continues to maintain the Lake County Forest Preserve District's strong financial position with a balanced operating budget, sound reserves, long-term replacement funds and moderate debt. The budget provides for appropriate ongoing and preventative maintenance, public safety, and natural resource management for our existing preserves. This year the District is transitioning from a July 1 through June 30 fiscal year to a January 1<sup>st</sup> to December 31<sup>st</sup> fiscal year. There are several reasons for the transition including better tax revenue forecasting and budgeting for program activities. Most of the Districts programs run from spring through fall. The current fiscal year ends in the middle of these activities. In addition, the current fiscal year ends in the middle of most construction projects which usually end up being split between fiscal years. With this change that should happen less frequently. The 2018-19 fiscal year will run from July 1, 2018 until December 31, 2019 as the District changes its' fiscal year to a calendar year. This will be an 18 month transitional budget.

The Fiscal Year 2018/19 Annual Budget for the District submitted for your consideration and adoption recommends an expenditure and revenue plan that meets the requirements of the 1991 Illinois Tax Limitation Act (Tax Cap). The total proposed budget expenditures are \$112,646,415 which is an increase of \$20,917,636 (22.8%) from the previous year. Comparison with the previous budget is possible, with an additional 6 months in the proposed budget a 50% increase would be expected if the previous year were simply extended. The FY2018/19 budget is growing only by 22.8% due to the fact that capital spending is less than the year before.

Three years ago the District completed a strategic planning process. This process resulted in a 100-year vision and five strategic directions on which the District will focus its energy and resources over the next 20 – 25 years. To this end, the District has developed goals, objectives and metrics to measure the progress and success of this effort. The budget that we are presenting, which is based on a 10 year projection of revenues and expenditures, aligns us with our reserve policy, provides transparency and positions the District to move towards our vision.

The Ten-Year Capital Improvement Plan (CIP) is a key planning tool for the Board and staff. The CIP, updated for FY 2018/19 and approved by the Board on February 13, 2018, provides a blueprint for upcoming infrastructure improvements to lower long-term operating costs, while addressing long-term existing infrastructure and preserve maintenance needs. Funded capital improvement projects are aligned with the District's mission. The CIP provides a basis for planned assessments and discussions regarding future capital needs, funding options and operational impacts. Individual project detail, located in the Capital Improvement Plan section, contains a description and status of each project and information on the impact of the capital improvements on operating expenditures.

The proposed budget was prepared in accordance with the District's Annual Budget Development Policies and Annual Strategic Action Plan adopted by the Board on February 13, 2018, and is a balanced budget with expenditures not exceeding revenue except where planned use of fund balances will occur, such as for capital projects.

## ***BUDGET OVERVIEW AND HIGHLIGHTS***

This year's budget will reduce the 2018 property tax levy by \$360,948 as compared to the 2017 levy. This is the result of the debt refinancing that was completed during 2016. The overall budget is higher than last year, which was to be expected with an 18 month budget. The budget includes three groups of identified needs that have increased the operating budget by 50.4% as compared to the expected 50% increase on an 18 month budget. These groups and items include:

### **Strategic Objectives**

GIS – Enterprise Advanced System  
Greenbelt Cultural Center Staff Reorganization  
Countryside Grounds Reorganization  
Nursery Seed Storage HVAC Upgrade  
Countywide Attitude and Interest Survey

### **Operating Needs**

General Offices Dunn Museum Lit Sign  
Exhibit Designer Position Extension  
Accounts Payable Automation and EFT Advice Software  
Front Mower, Blower and Broom Addition to the Fleet  
Trailer Addition  
Seed Nursey Contract Employee  
Conversion of Website to a Responsive Design

### **Safety/Security Needs**

Video Surveillance System Conversion  
Museum Security Cameras  
Museum Public Address System  
Ranger Police Officer (contingent on COPS grant)  
Ranger Police Drone

- The debt service property tax budget is going up by \$10,291,170 (42.1%) which is below the 50% mark. This statistical reduction is the result of the 2018 debt service tax levy is declining by \$977,364 as a result of the refinancing completed during the previous fiscal year. The savings of the refunding had a present value of \$9.4 million.
- The Lake County Forest Preserve District is one of very few forest preserve districts rated AAA by Standard & Poor's. If all recreation districts are considered, we are also one of a handful in the nation rated AAA, out of a total of 250 ratings.
- Total property tax revenue budgeted is \$70,752,960, an increase of \$22.38 million (46.3%) from the FY 2017/18 budget of \$48,369,810. This is due to the 18 month budget. The 2018 property tax levy is estimated to be \$11,488,308 (19.0%) below the 2009 levy. The 2018 tax levy is also projected to be \$360,948 below the 2017 tax levy.
- The total FY 2018/19 budget for the Forest Preserve District is \$112,646,415. The Operating Budget is \$49,584,840 (44%), Debt Service is \$51,324,700 (46%) and the Capital Budget is \$11,736,875 (10%).

- Comparing the FY 2017/18 and FY 2018/19 Operating Budgets, the overall Operating expenditures (excluding debt service) are up by \$16.6 million (50.4%). The increase is a result of additional expenditures for meeting our strategic goals, operating and safety needs.
- Operating Revenues for FY 2017/18 are budgeted at \$88,440,785 compared to \$60,101,750 in FY 2017/18. The decline in revenue (47.2% vs 50%) is due to several things besides the tax levy decline. Last year the State of Illinois reduced the amount of replacement tax that the District received. The threat of further reductions still exists. Because of that the District has conservatively reduced the expected amount of replacement tax in the 2018/19 budget. Land and building rental income will also go down in the new budget as a result of an expiration of a lease on a commercial building that the District owns. The building and lease were on property that the District had acquired as an addition to the Nippersink Forest Preserve. The expiration of the lease and loss of income were planned at the time of the acquisition. In addition the District has been reducing the amount of housing it rents. As properties have been purchased, existing homes on the property have been rented out. Due to the cost of maintenance, these homes have gradually been demolished resulting in lower revenues.

### **GENERAL BUDGET COMMENTS AND LONG-TERM CONCERNS:**

- For the third year in a row since the Great Recession, property values increased in the County. The 2017 Equalized Assessed Value (EAV) grew by 4.43%. Property values rose in 2016 by 6.22% and by 3.49% in 2015. Between 2008 and 2014, values had fallen 25.7%. During the decline, the District was at its maximum tax rate for its two largest funds. So as property values fell so did the tax levy. Moving forward we remain guarded about the continued increases in property values and low rates of inflation which will impact allowable levy increases under property tax limitation laws. The District will continue its conservative budgeting practices and will use its available fiscal resources wisely in order to do more with less. Now that values are rising, the tax rate caps and Illinois Property Tax Extension Law (PTL) become more important.
- During the past fiscal year, the District continued both short- and long-range planning for projected changes in the County's Equalized Assessed Valuation (EAV). Staff worked closely with the District's Finance Committee to ensure that the FY2018/19 budget is balanced and maintains fund balances above established goals that will provide the District with protection if other revenue sources decline or the economic recovery stalls. In addition, projections for the following ten fiscal years also show balanced budgets and continuation of a firm financial footing. The proposed 18 month operating budget for Fiscal Year 2018/19 is only 44.1% higher than it was in FY 2008/09, despite substantial increases in District lands, trails and facilities during that time. If annualized and equal the expected change would be 50%. So the District is operating with less funding than it did then.
- Although the economy has generally improved over the past several years, the recovery is still uneven. The unemployment rate has dropped and consumer confidence has increased. However, interest rates continue to remain low and earnings on investments remain poor. Threats to the Districts revenue sources still remain despite the encouraging economic news of late. The largest threat is from the State of Illinois as it looks to balance its budget. One of the revenue sources of concern is the Personal Property Replacement Tax (PPRT). PPRT revenues were reduced by the State during the FY2017/18 budget and remain a concern going into the FY2018/19 budget. This budget takes that into consideration and reflects an additional 8% reduction in PPRT. Staff will continue to monitor the State budget deliberations. The District has assessed other economic issues early on and has continually implemented strategies to reduce expenses and increase other revenue sources in the budget, the Forest Preserve is in good shape to weather economic volatility over the next eight to ten years as long as constant evaluation and monitoring of key economic indicators are reviewed and taken into account.



- The reductions in the county wide EAV between 2008 and 2014 had a major impact on the District. If the recovery in property values stalls, or reverses direction, tax revenues for the district will do the same. In order to control expenses, remain prepared and retain our fund balance in accordance with the Board adopted goals, the District's best course of action is to control costs, carefully consider any new programs or staff (replacements included) before committing resources, identify options for shifting staff and other resources to meet the highest priority needs, analyze new revenue sources, reduce or eliminate maintenance intensive design features in new Master Plans, land bank new acquisitions for the foreseeable future, be conservative in our financial projections, and use our staff's experience to maximize efficiencies while minimizing impacts to our core mission. The District will look for continuous improvement and analyze programs against our mission and strategic directions.
- Years ago the Board of Commissioners established budget development policies regarding fund balance goals and replacement funds that now provide a cushion against some of the uncertainty related to future tax revenues. Fund balances meet established goals, and as a result of the cost reduction measures implemented, and based upon projections, will continue to meet established goals in coming years.
- The District made considerable progress during the year in reducing inefficient and non-essential building assets and will continue this effort through FY 2018/19 to provide additional savings in maintenance, operations, capital improvements, utility costs, and security costs.
- The relocation and renaming of the District's Bess Bower Dunn Museum of Lake County (Dunn Museum), began during the FY2016/17 and has now been completed. The Dunn Museum opened in the General Offices building in Libertyville in March of 2018. The planned move has taken approximately two years to complete and resulted in the museum being temporarily closed. While the museum was closed, revenues from admissions, merchandise sales and education programs were interrupted. Now that the museum is open, the FY2018/19 budget reflects the additional revenue that will be generated. With the redesigned, renamed and relocated museum it is hoped that higher levels of revenue will be received.
- Land acquisition activities will continue, although at a lower level than in recent years. The Planning Committee continues to be strategic in its selection of properties to acquire, concentrating on connections and linkages that will benefit greenway and trail improvements in the long term. The last referendum bonds allocated to land acquisition were issued in December 2015. Approximately \$4.4 million remains from the \$148 million allocated to Land Acquisition projects from the successful 2008 Referendum.
- The Golf Industry continues to struggle both regionally and nationwide. As a result, the District has taken many steps to keep the golf courses profitable during a time of economic stress. These steps have included expense reductions, staff reallocations and reductions, department reorganization and increased marketing efforts. The FY 2018/19 budget projects the golf courses generating operating income of \$382,650, before capital outlay of \$257,700 for equipment.
- The Illinois Municipal Retirement Fund (IMRF) experienced a positive investment return of 15.73% in 2017. Preliminary rates from IMRF for 2019 are down, dropping 16.9% for IMRF and 8.8% for SLEP. The District will continue to fund its required contribution at 100%. In the long term, the two-tiered benefit plan adopted in 2011 will provide further reductions in costs for the District. (Details are included under the Retirement Fund tab). Since 1978, on average, IMRF members (employees) funded 14% of their benefits, investment income funded 60%, and employers funded 26%.

## **STAFF CAPACITY**

The position inventory increased by 1.23 to 268.75 full time equivalent (FTE) staff. There are 9 positions being eliminated (2 full-time, 8 part-time) and 6 full time positions added in order to put the staffing resources where they are most needed to implement the District's Strategic Plan goals.

## **FUND BALANCE FOR OPERATING FUNDS**

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

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

## **PROPERTY TAX**

The District's property tax levy is approximately 2% of the total property tax levy for taxpayers in Lake County. The overall property tax rate will be \$0.187303 for the 2017 tax levy and is projected to decrease by \$0.004136 for the 2018 tax levy to \$0.183167. Of the 2018 tax rate, \$0.094158 is for the six operating funds of the District. The debt service tax levy rate is expected to be \$0.089009 and will be lower than the operating levy for the first time in over 10 years.

## **THE OPPORTUNITIES**

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

## **EXPRESSING OUR APPRECIATION**

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



Alex Ty Kovach  
*Executive Director*



Stephen Neaman  
*Director of Finance*

## **ACHIEVEMENTS 2017**

### **LAKE COUNTY FOREST PRESERVES**



Your Lake County Forest Preserves accomplished much in 2017. These achievements have been categorized by the primary Strategic Direction that it advances: Leadership; Organizational Sustainability; Conservation; Communication, Education and Outreach; or Public Access and Connections.

### **LEADERSHIP**

The Bess Bower Dunn Museum of Lake County is using GIS (Geographic Information System) technology in its new exhibits. Computer displays show the location where the stories conveyed in the exhibits actually happened and invite visitors to go enjoy the preserves. Esri, the company that owns GIS, is unaware of any other museum using story maps in this way.

The signing of HB534 gave full ownership of Oriole Grove and Prairie Wolf Forest Preserves to the Lake County Forest Preserve District in exchange for Black Crown Forest Preserve. Black Crown will remain open space in perpetuity and will be managed as part of Moraine Hills State Park by the Illinois Department of Natural Resources. The total number of acres involved in this land conveyance is 390.2 acres.

In early 2017 the District was asked to lead the development and engagement of a new partnership in southwest Lake County (including Cuba Marsh and Grassy Lake Forest Preserves) and Northwest Cook County, called the Barrington Greenway Initiative. This partnership aims to help increase both coordination of conservation work in the area and resource sharing among partners. The District, Citizens for Conservation (CFC), Forest Preserve District of Cook County (FPDCC), Friends of the Forest Preserves (FOF), Peggy Notebaert Nature Museum, Audubon Great Lakes and the Bobolink Foundation are working together to achieve a shared vision - to increase the ecological health and connectivity of natural areas within the Barrington area of Lake and Cook County, Illinois. The goals of this partnership are: 1) to share knowledge on restoration to ensure building on proven restoration techniques; 2) to share resources, especially volunteers, to increase work completed on the ground; 3) to coordinate resources to increase efficiency and insure the work of all partners is complimentary; and 4) to leverage existing budgets to secure more diversified outside funding through grants, donations and expansion of volunteer stewardship capacity. This partnership has resulted: in the District receiving an \$86,781 donation from CFC to conduct habitat restoration and smooth green snake conservation; increased volunteer stewardship by CFC on District lands; and donations of seed and plants for Cuba Marsh and Grassy Lake Forest Preserves.

### **ORGANIZATIONAL SUSTAINABILITY**

The collection storage facility in the lower level of the General Offices is complete. The collections move was completed primarily by District staff. This facility improves the long-term care of the Lake County History Archives and artifacts entrusted to the care of the District.

The Preservation Foundation received multiple donations to support construction of the permanent exhibitions in the Bess Bower Dunn Museum or for museum operations, including:

- A \$100,000 donation from North Shore Gas to name the Education Classroom.
- A gift to name the Teich Family Reading Room.
- A \$15,000 gift from USG to sponsor Free Thursday Evenings at the Dunn Museum: the first and third Thursday evenings of each month will feature special programming and free admission during the Museum's first 12 months.
- A \$10,000 donation on behalf of the Friends of the Lake County Discovery Museum.

In 2017, the Lake County Forest Preserves benefited from donations at every level from individuals, companies, foundations, and government agencies. The Preservation Foundation and the Development Division raised nearly \$105,000 for the Annual Fund – a 40 percent increase over 2016 – and nearly \$2.8 million to support District projects and programs.

Funded projects include two \$1 million grants secured by the Natural Resources Department for restoration at Ethel's Woods Forest Preserve and the Chiwaukee Prairie Illinois Beach Lake Plain Partnership (Spring Bluff Forest Preserve); \$150,000 to support a pedestrian bridge over the Metra tracks at Middlefork Savanna Forest Preserve; \$107,000 to complete habitat restoration at Grassy Lake Forest Preserve; Additional grants and donations were secured to support wildlife reintroduction programs, design and engineering of a new observation platform at Spring Bluff Forest Preserve, the Green Youth Farm in Lake County, and nearly \$50,000 in memorial trees and benches.

The fifth annual Fred Fest was held at Fox River Forest Preserve. Net proceeds from this family music festival were 18 percent higher over the previous year. The third annual Fall Classic at ThunderHawk Golf Club raised more than \$26,000 to support education programs at the District.

In 2017, the Preservation Foundation received its first gifts to establish a permanent endowment in support of the Forest Preserves mission. Four gifts totaling nearly \$30,000 have been received to date. Two new Preservation Foundation committees formed in 2017 to support endowment fundraising, as well as general outreach and awareness of the impact donors can have on the Forest Preserves future. The first task of the Foundations Finance Committee was to update the Foundation's Investment Policy to support fundraising and management of permanent endowments, and the first priority of the new Development and Marketing Committee is to develop gift marketing and communications plans for the Preservation Foundation.

Efforts to reduce and eliminate unused buildings continued with the removal of twelve (12) buildings in 2017 and nine (9) more in early 2018. This included the removal of approximately 44,158 square feet of building roof area. At the beginning of 2012, the District had 188 buildings with a total roof area of 763,348 sf. At the end of the fiscal year 2017-18, the District will have 136 buildings with a roof area of 591,952 square feet.

Progress continued on the District's objective to reduce kilowatt hours purchased. Total electricity purchased in the most recent full fiscal year, FY2016-17, was 4,362,949 kWh, a reduction of 499,946 kWh from the baseline FY2013-14. That amount represents a reduction of 10.3% from the baseline, which is 28.6% toward meeting the goal of a 35% overall reduction.

The District has continued to build and implement a District-wide GIS (geographic information system) with the hiring of a full-time GIS Analyst in 2016 and a GIS intern in 2017. In just ten weeks, the GIS Intern completed a full inventory of existing benches, mile markers of the

wayfinding trails, performed additional work on the District's drain tile inventory, refined burn unit boundaries and provided general GIS support for staff. The District has also obtained a consultant to review current practices, resources and training and to make recommendations and provide a road map that will further define the Districts goals and objectives for achieving a unified GIS system.

In 2017, the District continued to expand the use of ArcGIS Online by adding 50 additional users of the Collector for ArcGIS app which allows staff to add, edit, or remove data from District GIS files while in the field by using a mobile device. The GIS system continued to grow in 2017 with the collection of data on existing trees, benches, hazards, storm sewers and buildings.

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

- Distinguished Budget Presentation Award for the Annual Budget Fiscal Year 2017/18
- Excellence in Financial Reporting for the Comprehensive Annual Financial Report 2016.

## **CONSERVATION**

Habitat restoration projects improved vital habitats for a wide variety of native wildlife and plants, including many endangered and threatened species. Our work helps meet the conservation and leadership goals of the District's 100-year vision.

### **Ecological Habitat Restored**

Ecological habitat restoration projects improved vital habitats for a wide variety of native wildlife and plants, including many endangered and threatened species. Our work helps meet the conservation and leadership goals of the Forest Preserve's 100 year vision.

### **Ecological Habitat Restoration Dashboard**

Active management and restoration of natural areas within the forest preserves in 2017 included:

- Controlled burning of 3,355 acres
- Seeding of 179 acres of native seed in seven preserves
- Planting of 3,723 trees and shrubs on four preserves
- Enhancing fisheries in 10 lakes, including stocking of 10,410 fish at five preserves
- Volunteers providing 11,987 service hours in 1,103 natural resource restoration workdays and ecological monitoring projects
- 19,000 native plants installed at 2 preserves
- Collecting of 572 pounds of seed from 237 native plant species by the native seed nursery staff and volunteers for use in restoration projects and propagation. The estimated value of the harvest is over \$301,000.
- Clearing of 642 acres of invasive woody plants from 11 preserves.
- 5,217 acres of herbaceous invasive plant control of 16 invasive plant species at 35 preserves
- Drain tile investigations, hydrological studies, and wetland permitting at 3 preserves totaling more than 450 acres
- Awarded four grants totaling \$2,149,845

**Southern Des Plaines River Woodland Habitat Restoration Program.** Woodland Habitat Restoration continued on 219 acres of oak hickory woodland at Captain Daniel Wright Woods Forest Preserve, MacArthur Woods Forest Preserve and Edward L. Ryerson Conservation Area. The first year of monitoring post clearing was completed in Edward L. Ryerson Woods Conservation Area, Captain Daniel Wright Woods, and MacArthur Woods Forest Preserves in partnership with the Morton Arboretum. Since 2012, canopy thinning and removal of invasive woody brush has occurred across 1,195 acres of MacArthur Woods Forest Preserve, Captain Daniel Wright Woods Forest Preserve, Grainger Woods Conservation Preserve and Edward L. Ryerson Conservation Area. Extensive follow-up monitoring will allow for adaptive management of these communities to achieve expansion of rare species populations, improvement of wildlife habitat, and restoration of conditions that allow for natural regeneration of oaks and other native woody trees and shrubs. The multi-year project will continue at Grainger Woods Conservation Preserve, Edward L. Ryerson Conservation Area and Captain Daniel Wright Woods and MacArthur Woods Forest Preserves and along the Des Plaines River in southern Lake County in 2018. A Hydrological assessment and plan was developed for the Grainger Woods and Wright Woods nature areas to remove and repair drain tile to restore northern flatwoods and reduce erosion. The project will be implemented in 2018 with funding assistance from the Lake County Stormwater Management Commission's Watershed Management Board program.

**Chiwaukee Prairie Illinois Beach Lake Plain; Spring Bluff Forest Preserve.** The District was awarded a \$1,000,000 grant through the Sustain Our Great Lakes Grant Program administered by the National Fish and Wildlife Foundation. This project will restore 683 acres of wetland and upland in the Chiwaukee Prairie Illinois Beach Lake Plain, will begin restoration on 66 acres of wetland and savanna within the decommissioned the Zion Nuclear Power Plant (owned by Exelon Corporation); and, in partnership with University of Wisconsin - Parkside, will provide for the collection of baseline data on the invertebrate taxa across a range of conditions (remnant, restored and degraded habitat) to understand how insect species respond to restoration. The work of this project will begin in spring 2018 and, continuing through fall 2020, will work across nine properties in Illinois and Wisconsin, eight of which are a part of the Ramsar Wetland of International Importance. Partners include: the District, Illinois Department of Natural Resources, Wisconsin Department of Natural Resources, Village of Pleasant Prairie, Village of Winthrop Harbor, Zion Park District, Zion Solutions, Exelon Corporation, University of Wisconsin Parkside, Northern Illinois University, The Nature Conservancy, Chiwaukee Prairie Preservation Fund, the Friends of Illinois Beach, and Volunteer Stewards at Fossland Park and Hosah Prairie.

The District successfully completed a \$375,000 Sustain Our Great Lakes Grant to expand coordinated invasive plant management work throughout the entire Lake Michigan watershed in Lake County and southeast Kenosha County, Wisconsin, in partnership with 17 different landowners. As a part of this grant Lake Plain partners completed 8,920 hours of invasive plant control work on 520 populations, across 1,315 acres targeting 27 invasive species on 23 different landowner properties in the Lake Michigan Watershed in Kenosha County (south of the city of Kenosha) and Lake County.

**Southern Lake Michigan Ravines; Fort Sheridan Forest Preserve.** The United States Army Corps of Engineers (USACE) Great Lakes Fish and Ecosystem Restoration project began November 2015 with habitat restoration and removal of marine debris along the lakeshore. Ravine, lake bluff, and lakeshore stabilization work began in spring 2016, and are part of the USACE's effort to restore ecosystems and fish habitats across the Great Lakes watershed. Jane's



Ravine stream bank stabilization measures were installed in 2017, with additional future work planned. Sedge and forb plant plugs (250,000) were planted throughout the ravines and newly created sand dune habitat. Three hundred trees and shrubs and 30 acres of prairie seed were also planted in 2017. Ongoing control of invasive woody and herbaceous plants will continue into year three of the five-year federal project (completion due in 2021). In-water structures (reefs) are currently being designed and engineered with anticipated federal funding support.

**Fish Monitoring.** Three new species of fish were identified during sampling efforts in 2017, and will be added to the ecological database. The species identified were: pirate perch at Newport Drainage Ditch at Van Patten Woods Forest Preserve, and pugnose minnow and log perch at Lake Marie Forest Preserve.

**Plant Community Monitoring.** One thousand forty (1,040) herbaceous plots and 36 permanent monitoring transects were sampled within 13 preserves to track vegetation changes over time.

**Wildlife Monitoring Program.** Ninety (90) monitoring points in 21 preserves were surveyed during the tenth year of our comprehensive countywide assessment of wildlife. In 2017, 159 species were documented including 89 species of birds, 9 species of amphibians, 11 species of reptiles, 9 species of crayfish, 20 species of fish and 21 species of mammals. Fifteen streams, ponds and lakes were also monitored for fish in 13 preserves resulting in the identification of 36 fish species. Since the Wildlife Monitoring Program began in 2008, a total of 180,686 individual records have been added to the ecological database including 6,055 reptiles, 4,486 amphibians, 13,761 mammals and 149,375 birds.

**Threatened and Endangered Plant Monitoring Program.** Staff and volunteer monitors visited 20 preserves to determine the health of over 102 state threatened and endangered plant species. One hundred rare plant locations were monitored and entered into our ecological database and Chicago Botanic Garden's Plants of Concern Program. Staff participated in the Chicago Wilderness Priority Plants project selecting 12 species for focused restoration and education.

**Blanding's Turtle Recovery Project.** In 2017, monitoring efforts expanded into Illinois Beach State Park as part of the Great Lakes Fish and Wildlife Restoration Act Grant and resulted in the capture of a record 291 individual Blanding's turtles including: 111 juveniles, 78 sub-adults and 102 adults. Of the turtle captures, at least 123 (42.3%) were confirmed previously head-started turtles including: 77 juveniles (69.3%), 43 subadults (55.1%) and 3 adults (2.9%). Since monitoring began in 2004, a total of 633 individual Blanding's turtles have been documented from the Lake Plain. This number includes 354 individuals of wild origin, 257 that were the result of head-starting (242) or nest protection (15) and 22 classified as possible head-starts. A total of 896 turtles have been released as part of a head-starting program, including 161 in 2017, to bring the total known number of turtles that have occurred within the Lake Plain to 1,226. The current population estimate within the Spring Bluff – Chiwaukee Prairie portion of the Lake Plain is estimated at 438 individuals. This is nearly three times the estimate in 2010, when the recovery program formally began and preliminary population viability analysis suggests that recovery efforts are working; the Blanding's turtle population is growing and may be viable.

**Smooth Green Snake Recovery Project.** In 2017, smooth green snake surveys were conducted in six District sites including Old School, Middlefork, Lyons Woods, Greenbelt, Rollins Savanna and Berkeley Prairie Forest Preserves. In addition, as part of the Barrington Greenway Initiative and a grant from Citizens for Conservation (CFC), Cuba Marsh and Grassy Lake Forest

Preserves and CFC sites Flint Creek Savanna and Grigsby Prairie were also surveyed. Eleven (11) adult smooth green snakes (5 females, 6 males) and five juveniles were captured at District sites. No smooth green snakes were encountered in the CFC sites; however, appropriate habitat was present. A total of 83 eggs were collected from 12 clutches of eggs; these eggs were incubated at the District's wildlife building and the Peggy Notebaert Nature Museum, resulting in 81 hatchlings (98% hatch rate). Sixteen of these hatchlings (1-2 per clutch) were released immediately to the site of origin while 65 were transferred to Chicago Academy of Sciences/Peggy Notebaert Nature Museum for head starting. Releases of head starts are planned for the 2018 season to initiate experimental release at Flint Creek and to supplement the extant District populations.

**Forest Amphibian Recovery Project.** A total of 214 wood frog egg masses were observed in MacArthur Woods Forest Preserve during the 2017 field season; the greatest number observed since reintroduction efforts in 2008-2010. In order to facilitate the establishment of additional populations and compare hatch rates, eight (8) wood frog egg masses were translocated into enclosures in Grainger Woods Conservation Preserve and Edward L. Ryerson Conservation Area. Ninety (90) spring peeper tadpoles were translocated from Edward L. Ryerson Conservation Area to Captain Daniel Wright Woods and MacArthur Woods Forest Preserves. Wood frog hatching success was greater in Grainger Woods Conservation Preserve than in Edward L. Ryerson Conservation Area, and both sites had greater hatching success than MacArthur Woods Forest Preserve. Survival of spring peepers was significantly higher in MacArthur Woods than in Wright Woods. Based on these initial results, experimental egg mass translocation to these historic wood frog sites will continue in 2018.

**Deer Management Program.** In 2017, the District conducted deer removals at five preserves (Grant Woods, Independence Grove, Lyons Woods, Middlefork Savanna, and Old School Forest Preserves) and 3 preserve complexes (Lakewood Forest, Edward L. Ryerson Conservation Area, and Captain Daniel Wright Woods Forest Preserve complexes), removing a total of 128 deer. Removals were conducted as part of a 20 year program to mitigate the deleterious effects overabundant white-tailed deer populations can have on ecosystems within a suburban setting. Deer removed during the program added to a long-term dataset to monitor chronic wasting disease (CWD) prevalence among deer populations throughout Illinois. All test results for samples obtained from deer on District properties were negative for CWD. Over 6,000 pounds of venison were donated to 12 different charities in Lake County.

**Green Infrastructure Vision for Lake County.** The District has completed work with The Conservation Fund on developing a GIS based Green Infrastructure Strategy to guide regional, local and site green infrastructure planning by agencies, organizations, corporations and citizens of Lake County. This strategy aids planning and implementation efforts for the District and other agencies by providing a consistent modeling framework throughout the county and enhances a common vision for conservation across the entire county. The strategy provides a framework for identifying land conservation and restoration opportunities for the county's major landscape types. A technical advisory committee was formed, the pertinent data sets have been gathered, GIS model built literature review of ecosystem service valuation completed and a draft report developed. Four ecological complexes are being recommended: the Des Plaines River, Lake Michigan Lake Plain, North Central, and the Lake-McHenry Wetland Ecological Complexes. An Executive Summary, Technical Report, User Guide and Esri Story Map were published during 2017.

**Riverwoods Conservation Pilot Project.** Funded by the Preservation Foundation, the District is working in partnership with Openlands, the Village of Riverwoods, and the Riverwoods Preservation Council to engage 100 private landowners in the Conservation@Home program. The goal of the project was to engage residents in stewardship actions, such as buckthorn removal and planting native species, on their own land to help increase private land stewardship in the Riverwoods community. The goal is to improve the habitat around Edward L. Ryerson Conservation Area. Five hundred (500) residents were contacted, 112 accepted offers for a Conservation@Home consultation, 106 appointments were completed covering 228 acres of private land. At least one conservation recommendation was completed by 79% of those who received consultations. Overall, the pilot project demonstrated that strategic outreach can lead to increased stewardship of private lands. This project area has been selected as a core Oak Ecosystem Restoration in collaboration with the Morton Arboretum's Chicago Region Tree Initiative Oak Ecosystem Recovery Program.

**Middlefork Savanna Forest Preserve Eradicate Buckthorn Project.** In 2016 the District began leading a multi-partner initiative to promote buckthorn eradication within a pilot project area surrounding Middlefork Savanna Forest Preserve. The partnership includes: City of Lake Forest, Lake Forest Open Lands Association, the U.S. Forest Service and the Morton Arboretum/Chicago Region Tree Initiative. In 2017, the District began buckthorn removal in the northwest portion of the preserve on 61.4 acres. Funding for this project came from a generous donation as well as a U.S. Forest Service State and Private Forestry Grant. A landowner survey was developed for the pilot project area to assess the public's views on buckthorn and potential management. The survey was distributed in June and completed in the fall. The U.S. Forest Service will provide assistance in analyzing the results.

**Ethel's Woods Forest Preserve.** Continued restoration of forest/woodland habitat occurred at Ethel's Woods Forest Preserve. Contractors cleared 40 acres, removing invasive woody species adjacent to the North Mill Creek corridor. Project will be completed in the fall of 2018.

**Grant Woods Forest Preserve.** Restoration of woodland habitat is ongoing at Grant Woods Forest Preserve; clearing 20 acres by District Natural Resource Crews. Herbaceous invasive plant control was completed by District crews across the southern portion of the preserve (south of Monaville Road). Seeding of areas cleared will be completed in the Fall of 2018.

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

**Wadsworth Savanna Forest Preserve.** An additional 46 acres of historic savanna was cleared of buckthorn and other invasive woody species in the winter of 2017 at Wadsworth Savanna Forest Preserve and will be followed by native seeding in the fall of 2018.

**Cuba Marsh Forest Preserve.** In 2017, the District controlled invasive herbaceous species within recently cleared buckthorn thickets, covering over 150 acres of the site. Volunteers continue to expand invasive plant control adjacent to the high quality Ela Prairie remnant. Friends of the Forest Preserves help clear over five acres of invasive buckthorn.

**Lakewood Forest Preserve.** Restoration of Broberg Marsh, at Lakewood Forest Preserve, and the surrounding uplands continued with control of herbaceous invasive plants and removal of drain tiles by the District's heavy equipment crew. In the southeast quadrant of Lakewood, buckthorn and other invasive woody species were removed from 36.6 acres of oak woodlands and wetlands adjacent to Schreiber Lake and the Winter Sports Area. Native seed installation will occur in the fall of 2018.

**Prairie Wolf Forest Preserve.** Restoration of twenty-five acres of wet savanna was restored at Prairie Wolf Forest Preserve; control of invasive woody species and planting of vernal pool wetlands with native wetland plants was accomplished.

**Van Patten Woods Forest Preserve.** Restoration at Van Patten began in 2017 with the clearing of approximately 37.6 acres of degraded oak woodland/savanna by a contractor. The District continues annual invasive plant control activities across portions of the preserve with a contractor.

**Small Invasive Tree & Shrub Program.** The program's goal is removal of the new growth of invasive woody species, principally buckthorn, in selected areas in woodland restoration sites. This year's program treated 123 acres in 6 preserves.

**Ethel's Woods Forest Preserve.** The goal of the North Mill Creek Restoration project at Ethel's Woods Forest Preserve is to remove Rasmussen Lake. Phase I construction is complete in which water levels were lowered and two-thirds of the lake drained. In 2017 design, engineering and permitting for Phase II construction was completed. A contract for phase II construction was entered into in September with initial stream restoration work started in late fall 2017. The majority of the stream restoration work will occur during the summer/fall of 2018 with final completion scheduled in summer of 2019.

Natural Resources staff are collaborating with Lake County Stormwater Management Commission for the Wetlands Restoration and Protection Plan in an effort to identify and evaluate 15 different wetland functions for current and potential wetlands across Lake County. Project is anticipated to be completed in 2018.

The District continues its relationship with the Lakes Management Unit for the monitoring and assessment of lakes within District holdings. Recent assessment of the lakes in the Des Plaines River Watershed indicates that 60 of the 94 lakes are impaired for at least one United States Environmental Protection Agency impairment factor.

The Society of Wetland Scientists (SWS) has recognized the Chiwaukee Prairie Illinois Beach Lake Plain as a Wetland of Distinction. This is only the 19th such designation in the United States. The designation is based on the following ecological services: maintaining ecological connectivity/cohesion; education; providing carbon storage; water quality improvement; recreation; and flood storage/mitigation in a highly urban area.

Active volunteer stewardship is making a difference in multiple forest preserves across Lake County. Three preserves in particular, Grassy Lake, Cuba Marsh and Old School Forest Preserves, host at least one volunteer workday a week; the result in dozens of acres being restored. Empowering volunteers to complete the full range of tasks has led to a greater accomplishment and ownership. Brush pile burning, power tool use, herbicide application, and seed collecting and distribution have helped sustain and expand the program. Thirty-eight volunteers are trained and licensed to properly apply herbicides. Volunteers are actively removing invasive brush at 17 preserves, 62 volunteers are trained to use power equipment and

24 volunteers are trained to burn brush piles. Thirty-eight volunteers have received the Chicago Wilderness Prescribed Burn Crew member training.

Ninety-two volunteers donated 3,515 hours (+ 18%) to the Native Seed Nursery, during a total of 143 workdays. Additional help came from a Youth Conservation Corps (YCC) crew and a full-time seasonal employee. Volunteers helped to propagate over 19,000 plants in the greenhouse most of which were planted in nursery beds or wild beds at Rollins Savanna, Prairie Wolf, Grant Woods and Almond Marsh Forest Preserves to be used for future seed production. Other plants were utilized as supplemental plug installation along a creek in Captain Daniel Wright Woods Forest Preserve and tamarack plugs were installed in Grant Woods Forest Preserve. In advance of 2018 road construction, rare and common plants were rescued and moved from the right-of-way along Captain Daniel Wright Woods Forest Preserve and Grainger Woods Conservation Preserve.

Volunteers helped to care, maintain, harvest and clean more than 535 pounds of seed. In addition to the standard collection days within the Nursery, another 13 sites were targeted for seed collection workdays. Two scout projects, recruits from Naval Station Great Lakes and multiple corporations also participated in seed-related volunteer activities.

The District received the Chicago Wilderness Excellence in Ecological Restoration Platinum Accreditation for restoration work at MacArthur Woods Forest Preserve.

The District received a grant from Illinois Environmental Protection Agency Section 319 Program for the North Mill Creek Channel Restoration project at Ethel's Woods Forest Preserve for the restoration of the North Mill Creek corridor at the former impounded 53-acre Rasmussen Lake. The \$1,000,000 grant will help stream restoration efforts and low-head dam removal. The \$4,000,000 project will eliminate a major source of water quality impairment by restoring a pool and riffle stream in the historical stream channel.

Public Affairs staff worked alongside natural resources, operations and Preservation Foundation staff teams 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.

Public Affairs staff forged a partnership with social scientists at the U.S. Forest Service (USFS) to discuss applicable methods for behavioral change and conservation psychology, teaming up with researchers at the USFS to determine people's perceptions of the trees and aesthetics in the buckthorn pilot area. In summer 2017, a homeowner survey was distributed to research attitudes about buckthorn removal and to support native landscapes on private lands. Participation and responses to this survey will be used to enhance outreach efforts, focus restoration activities, and inform similar projects throughout the region. Public Affairs staff and USFS partners presented their key findings at the U.S. Regional International Association for Landscape Ecology Annual Meeting, April 2018.

The fall 2017 issue of *Horizons* included a five-page article on controlled burns, in an effort to educate readers on the value of fire as a helpful tool for our land management program.

## **COMMUNICATION, EDUCATION AND OUTREACH**

The Youth Conservation Corps (YCC) program provided the opportunity for 48 Lake County youth to learn about the environment and develop work and life skills while participating in thirty-two natural resource management, construction and maintenance projects. Projects included planting over 18,000 native plants at nine sites, constructing boardwalks at Edward L. Ryerson Woods Conservation Area and Old School Forest Preserve, replacing over 1,300 feet of split rail fencing at three preserves, spreading wood chips on various trails district-wide, and removing buckthorn and other invasive vegetation at numerous locations.

The Lake County Discovery Museum has been rebranded as the Bess Bower Dunn Museum of Lake County. District staff worked with Costello Communications (Chicago, IL) to develop the new brand, which includes a new name, logo, tagline, and position statement.

The Bess Bower Dunn Museum of Lake County (Dunn Museum) opened to the public on Saturday, March 24. Unique exhibit elements include: a life-sized replication of a *Dryptosaurus*; five original animations; four video presentations; a replica wigwam; a replica school house and a dig pit in the prehistory gallery.

New education programs were developed for the exhibits of the Dunn Museum. School field trip programs were scheduled starting in January. The Dunn Museum has maintained its accreditation with the American Alliance of Museums (AAM) through the relocation and rebranding. Less than 5% of museums in the Country are accredited with AAM, which is an industry mark of distinction.

A temporary environmental education instructor position was supported through a donation by ComEd. This position (the ComEd Science Instructor) extended capacity to deliver STEM programs and allowed regular staff time to develop technology enhancements for existing programs.

Environmental education staff continues to play a lead role in the Lake County Nature Network (LCNN) coalition. LCNN focuses its work on connecting with disadvantaged communities and encouraging them to use nature and the environment for health, education and recreational purposes.

The District joined the “Go Lake County” walking initiative sponsored by Live Well Lake County, a consortium of organizations working to achieve the highest level of health and wellness for all of Lake County. Our weekly Forest Fitness hikes are a natural fit for the program.

Environmental educators are working with two elementary school districts interested in weaving District education programming through their schools’ curricula. This infusion grows understanding of the District, its projects and how the environment is the foundation of all human health.

Environmental educators developed and presented a special training for science teachers from the eight feeder schools whose students attend Adlai Stevenson High School, Lincolnshire. The feeder schools represent 16 different communities. The presentation was developed at the request of the Science Department Stevenson High School. The goal was to standardize opportunity to all students in the feeder schools.



Public Affairs staff continued to promote the public website through Horizons, and other print and digital communication outlets. They maintain more than 1,298 pages of website content related to all facets of the District's mission. In 2017, 754,187 people visited the website. Online sales for program reservations, picnic shelters rentals, permits and gift cards are all processed through the website. From the time of its launch on November 17, 2014, to February 15, 2018, the website has generated a total of 43,708 sales orders valued at \$2,374,382.18. In 2017 alone, the website processed the sale of 13,489 store items which resulted in \$725,455 of online sales revenue. The Preservation Foundation also receives donations through the website. In 2017, the Foundation received 202 online gifts totaling more than \$42,000.

Public Affairs and Development staff continued to promote the Adopt-a-Turtle campaign aimed at increasing awareness and funding for this regionally threatened species. The response to the public relations and fundraising campaign has been overwhelming. Since the program began in June 2016, more than \$25,000 has been raised through the Adopt-a-Turtle program to support the District's Blanding's Turtle Recovery Program, allowing the District to hire an additional two seasonal field technicians in summer 2017.

Public Affairs staff designed and developed the District's new employee website, FERN, including site navigation, web page design and content management. FERN successfully launched in summer 2017 and has been well-received by employees.

The 2017 ad value equivalency of media coverage the District received from 989 online mentions (an average of 2.7 media mentions per day) totaled \$14.24 million. The highest amount of coverage came from the Chicago Tribune, followed by the Daily Herald.

Throughout 2017, Public Affairs staff took advantage of the use of videos to promote the District brand, message and strategic plan objectives. Staff significantly expanded the inclusion of video in the District's social media messaging, especially Facebook, from 18 videos in 2016 to 66 videos in 2017. Staff also streamed live video to Facebook from the Maple Syrup Hikes, the middle-of-the-night Middlefork Savanna bridge installation, the Blanding's turtle release, GIS Day, opening day for the Dunn Museum and other events/programs.

Public Affairs staff pitched to the media the above-and-beyond efforts made by Ranger Erik Tjarksen to return a lost wedding ring found along the Des Plaines River Trail at Independence Grove over Thanksgiving 2017 to a Libertyville woman. The pitch resulted in significant and endearing coverage by the Daily Herald, NBC Chicago, and other Chicagoland outlets.

Teaming up with the Lake County Health Department, Public Affairs staff used Horizons, social media channels and e-newsletters to remind preserve visitors to continue to "Fight the Bite" and protect themselves and their families from mosquitoes by practicing the 4 Ds of Defense.

The District Ranger Police assisted and trained with many Lake County Police and Fire Departments during the year to build cooperation and plan for crisis situations. The ranger Police received many thank you letters for assisting other departments during the year. These letters included appreciation for homicide case assistance, support on major accidents, searches, crimes, and community events like Shop-with-a-Cop and Bark in the Park.

The District Ranger Police are working with the GIS Analyst to create a program in GIS where officers can maintain their activity logs through the use of the District smart phones. The GIS based electronic log will allow the Department to track daily activities and reduce the volume of calls to dispatch; this would reduce the fees charged by the County of Lake for dispatching services which are based on the number of calls generated.

The District Ranger Police staff attended over 1680 hours of law enforcement focused education and training opportunities that included: crime scene technician, juvenile officer, law, investigations, field training, conflict management, de-escalation, and leadership/management. The District Ranger Police certified ten officers in Crisis Intervention Team (CIT) training this year. CIT training prepares officers with skills to manage interactions and deescalate situations with homeless, mentally ill, intoxicated, drugged, elderly, and autistic individuals. The training has been put to use multiple times for autistic and elderly missing on the trail system of the District.

The District Ranger Police expanded trail courtesy checkpoints, safety notifications, and ordinance education where officers interact with the public and provide trail courtesy and etiquette cards, information about District ordinances, and crime safety tips. The programs have received good reviews from trail users.

The District Ranger Police utilized the ranger electric vehicle at special events, on trail patrol and for search calls. In addition, the District Ranger Police expanded the dedicated trail patrol to enhance visibility and safety on the 203 miles of trail that the District operates. Officers logged over 800 hours dedicated to trail patrol and safety.

## **PUBLIC ACCESS & CONNECTIONS**

The District continued its efforts to maintain and care for existing facilities that serve an estimated three million visitors a year, including: more than 203 miles of trails, 33 picnic shelters, nine playgrounds, nine canoe launches, four dog exercise areas, four golf courses, three youth camp areas, the Greenbelt Cultural Center, Independence Grove Forest Preserve, the Bess Bower Dunn Museum of Lake County and the Edward L. Ryerson Woods Conservation Area Welcome Center, along with numerous other smaller amenities.

The Lake County Forest Preserves added a total of more than four acres at several locations. The new lands provide valuable additions to existing preserves and improved trail connections.

An Interactive Trail Map was launched on our website that consolidates GIS information from the County and the District in one location and provides efficient and easy access for the staff and the public. The Interactive Trail Map is an efficient way for the District to communicate information to the public on trails, amenities and activities on District land. In the first six months, the map received over 38,000 views.

Additional refinements and updates were completed on the interactive controlled burn and underpass status maps. Originally implemented in 2016, these maps have been a valuable and efficient tool for communicating activities and notices among staff and the public. In addition, new maps were added that provide information on the status of the winter sports activities including, sledding, ice skating, ice fishing, snowmobiling and cross country skiing.

As part of a joint project with Lake County Division of Transportation (LCDOT), tree planting and habitat restoration adjacent the intersection of Illinois Route 176 and Fairfield Road continued in 2017. Invasive tree and shrub removal was completed over a 19 acre area at the south east corner of the intersection.

Successfully negotiated an Intergovernmental Agreement with the County of Lake for the development of a wetland mitigation bank and multi-use trails at Buffalo Creek Forest Preserve. Improvements include the restoration of nearly 60 acres of former agricultural fields and the construction of 1.1-miles of new crushed stone trails. The District will receive over \$1.0 million in public access and natural resource restoration improvements and wetland mitigation credits.

Over 85% of the construction was completed for the new Dog Exercise Area at Waukegan Savanna Forest Preserve. Final landscaping, fencing and signage is scheduled for early 2018 with a public opening anticipated in late fall 2018.

Construction was completed for the bridge and trail connection at Middlefork Savanna Forest Preserve. The project is part of an overall effort to connect the Middlefork Savanna to the Des Plaines River Trail and represents a partnership with the City of Lake Forest, Village of Mettawa, Lake Forest Openlands and Lake Forest Academy. The new bridge provides trail users a safe passage over the Metra Railway. Other new elements include a scenic overlook and crosswalk improvements at the intersection of IL Route 60 and Academy Drive.

As part of the initial phase of the Lakewood Master Plan, a comprehensive analysis was completed on the existing buildings and associated infrastructure in and around the former museum campus to determine potential re-use opportunities. It is anticipated that a public open house will be scheduled in the summer 2018.

The District completed construction of the first phase of the Everett Road Trail. When fully complete, this trail will provide a needed connection linking the Village of Lincolnshire and LCDOT bike paths to the Captain Daniel Wright Woods Forest Preserve and the Des Plaines River Trail. As part of their resurfacing project, LCDOT will complete the second phase of the trail connection in 2018.

Approximately 90% of the construction for the trail connecting Lyons Woods and Waukegan Savanna Forest Preserves was completed in 2017. Final landscaping and sign installation is scheduled for early 2018 with a public opening anticipated in the summer 2018.

Nearly 90% of the construction was completed for the Millennium Trail – Van Patten Woods connection which is a ½-mile shared-use path along Russell Road connecting Pine Dunes and Van Patten Woods Forest Preserves. Final pavement marking, landscaping and sign installation is scheduled for early 2018 with a public opening to follow in early summer 2018.

One hundred native trees and 150 native shrubs were planted in public access improvement projects at eight forest preserves including Grant Woods, Grassy Lake, Half Day, Heron Creek, Independence Grove, Lyons Woods, McDonald Woods and Raven Glen Forest Preserves.

An Intergovernmental Agreement was successfully negotiated with the County of Lake for right-of-way dedication, construction of new trails and removal of existing impervious surfacing and infrastructure at Nippersink Forest Preserve. As part of the planned improvements to Cedar Lake Road, LCDOT is constructing a ¾-mile multi-use trail connecting the existing trails at Nippersink to the intersection of Route 120 and Cedar Lake Road, removed approximately 6.3 acres of impervious surfacing and is fully restoring the former RV sales and storage facility with native landscaping. The District will receive over \$1.1 million in public access and site restoration improvements.

Approximately 75% of the construction was completed for the first phase of master plan improvements at Fort Sheridan Forest Preserve. Enhancements include a new entrance drive and parking lot, improvements to the existing asphalt and grass trails, two evaporator toilets and two scenic overlooks. With the exception of the grass trail, it is anticipated that all other improvements will be open to the public in the summer 2018.

Engineering and permitting have been completed for the public access improvements at Ethel's Woods Forest Preserve. Improvements include a new entrance and 25-car parking lot, evaporator toilet, 1.5 miles of new crushed stone trails and two scenic overlooks.

Engineering and permitting have been completed for the trail and observation structure at Spring Bluff Forest Preserve. The project includes the conversion of the existing 22-foot wide asphalt road to a 14-foot wide crushed stone trail and construction of a steel observation platform for viewing wildlife and the native landscape restoration work that was completed by the District and several partners.

An Intergovernmental Agreement was successfully negotiated with the Metropolitan Water Reclamation District of Greater Chicago (MWRD) and the Village of Buffalo Grove for the expansion of the existing flood control reservoir, construction of public access improvements and natural resource restoration at Buffalo Creek Forest Preserve. In exchange for allowing the reservoir expansion, MWRD will construct 1.7 miles of new crushed stone trails, seven new boardwalks, two scenic overlooks, plant over 1,000 native trees and restore over 45 acres of District land. The District will receive over \$3.5 million in public access and natural resource restoration improvements.

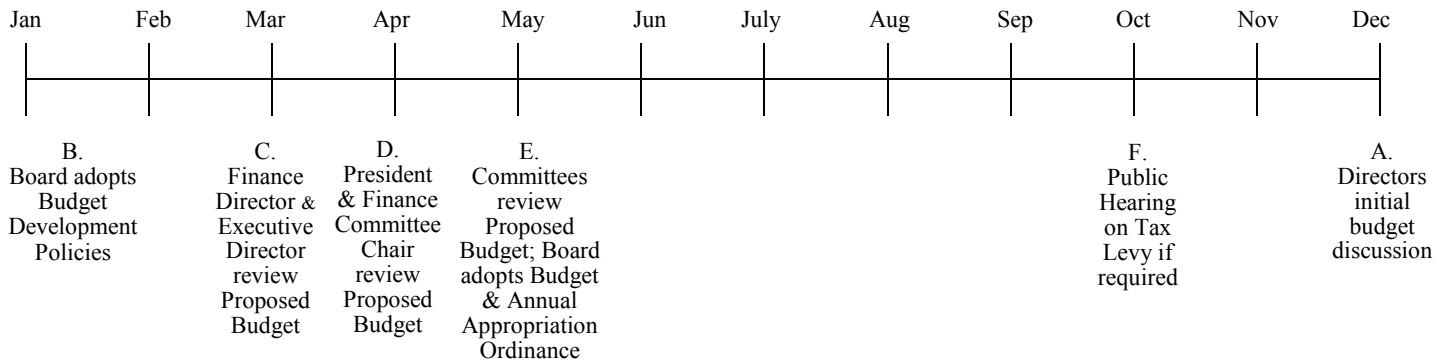
An Intergovernmental Agreement was successfully negotiated with the Metropolitan Water Reclamation District of Greater Chicago for the funding of offsite mitigation at Captain Daniel Wright Woods Forest Preserve. As part of the permit approval for the reservoir expansion project at Buffalo Creek Forest Preserve, MWRD was required to provide offsite mitigation for the unavoidable impacts to low quality wetlands. Under the Agreement, MWRD will pay \$400,000 to the District for the restoration/reestablishment of 24 acres of former wetlands and the enhancement of 65 additional acres of existing degraded wetlands at Captain Daniel Wright Woods Forest Preserve.

Public Affairs staff worked collaboratively with Land Preservation staff to launch new online interactive preserve and trail maps using Esri. The new interactive map helps preserve visitors locate trails, preserves, activities and amenities from their phone, tablet or computer, and its design offers easy online viewing and navigating. The new digital map replaces the out-of-date paper maps previously used.

Public Affairs staff promoted public awareness of several projects listed on the District 5-year Capital Improvement Plan, with special focus in 2017 on the temporary closing of Fort Sheridan Forest Preserve, Millennium Trail additions, and master plan improvements at Lakewood Forest Preserve, through media relations, LCFPD.org, Horizons, social media channels, and e-newsletters.

The Lake County History Archives will be available for research by public on a regular schedule, including Saturday hours.

## **BUDGET PROCESS**



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

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

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

Note: This was the process followed for the development of the FY2018/19 budget. With the shift to a calendar year budget there will be a change to the months in which these activities fall for the FY2020 budget.

## **BUDGET ACCOUNTING BASIS**

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

## **2018-19 ECONOMIC ENVIRONMENT**

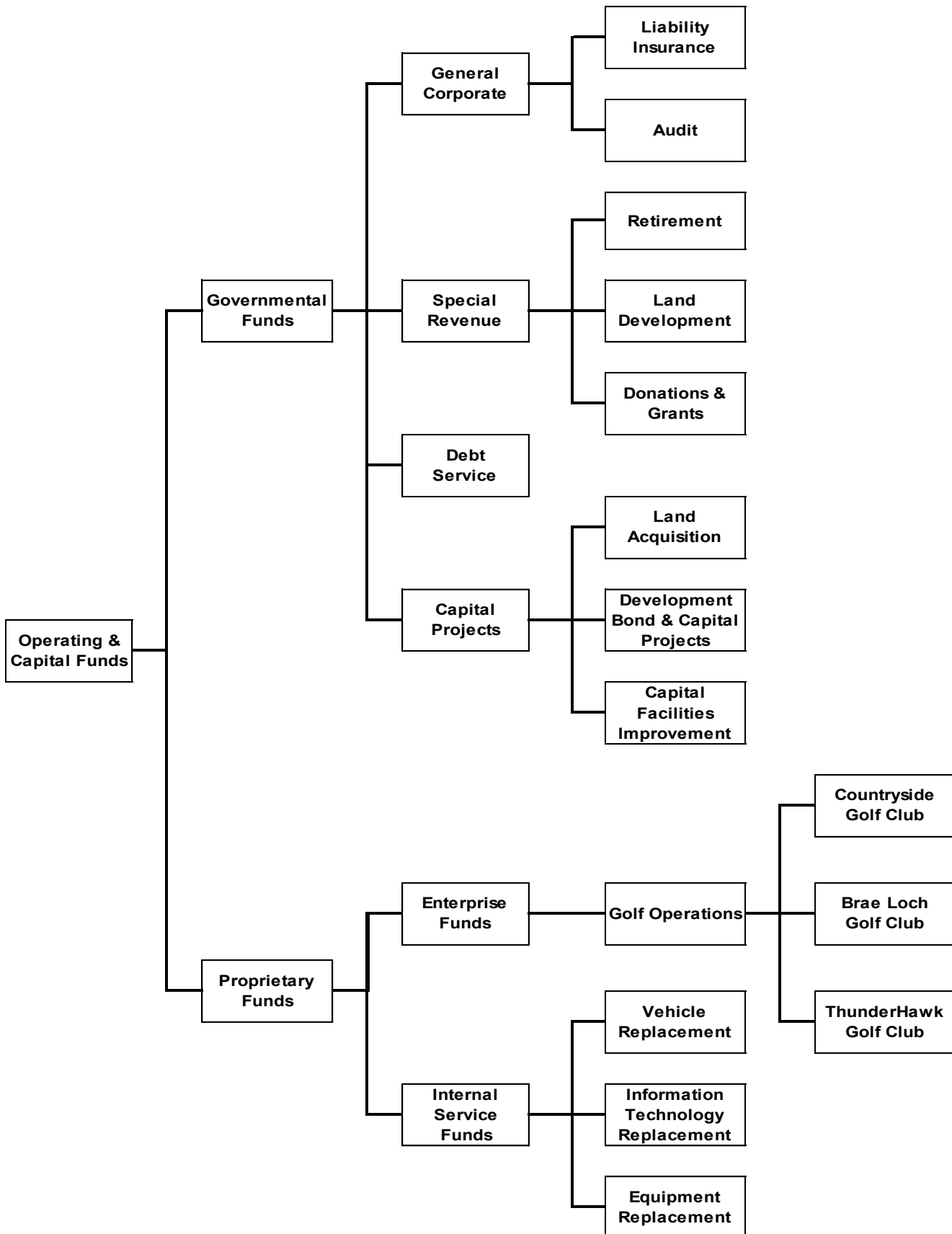
Lake County is facing the same economic challenges as are all parts of the country, the economic condition and outlook for Lake County continues to be strong though. With Caterpillar Incorporated's moving of its global headquarters to Lake County, the County is now home to 12 fortune 500 companies.

The 2017 Equalized Assessed Valuation (EAV) increased for the third year in a row by 4.43% from the previous year. During the period between 2008 and 2014, property values had declined by 25.7%. As the third largest county in the state, Lake County has a market valuation of \$78.0 billion.

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



# Fund Structure



## **GOVERNMENT FUND ACCOUNTING**

### ***Nature and Purpose of Fund Accounting***

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

### **GOVERNMENTAL FUNDS**

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

- **GENERAL CORPORATE FUND:** The General Corporate Fund is the chief operating fund of the District. It is used to account for and report all financial resources not accounted for and reported in another fund. This is a budgeted fund. Any fund balance is considered a resource available for current operations. ***Source of funds:*** property tax levy, investment earnings, licenses, permits, program fees and rentals.
  - **Insurance Fund:** The Insurance Fund is established to account for general liability, errors and omissions, property and worker’s compensation insurance coverage. This is a budgeted fund. Any fund balance is considered a resource available for current operations and to meet expenditures resulting from unforeseen events. ***Source of funds:*** property tax levy and investment earnings.
  - **Audit Fund:** The Audit Fund is established to account for annual audit fees and expenses related to meeting requirements of government accounting standards. ***Source of funds:*** 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 5 years. The District by practice establishes an annual budget. Unused balances of fund projects are closed to fund balance at year-end and re-appropriated in the subsequent fiscal year. ***Source of funds:*** property tax levy, investments earnings and grant funds.
  - **Donation and Grant Funds:** The Donation and Grant Funds are used to account for assets held by the District in a trustee capacity, and are accounted for essentially the same as governmental funds. ***Source of funds:*** grants, donations and investment earnings. The District’s individual Donation and Grant Funds fall into the following funds:
    - The **Youth Conservation Fund** is used to account for revenue donated by private organizations to fund the cost of providing wages to YCC participants and conservation projects as approved by the Board.

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

## PROPRIETARY FUNDS

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

- **ENTERPRISE FUND:** An enterprise fund is used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public be financed or recovered primarily through user charges. ***Source of funds:*** user fees and investment earnings. The District maintains 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 Department. This fund is established to accumulate resources for the future funding of heavy equipment.

***Fiscal Year 7/1/2018 - 12/31/19 Budget Policies:***

**1. FINANCIAL POLICIES**

**Objectives**

- 1.1** *Preserve the strategic financial integrity, well-being and current AAA bond rating (Standard & Poor's and Moody's) of the District by maintaining an unrestricted general corporate fund balance as outlined in the Reserve Fund Balance policy.*
- 1.1.1 Continue to monitor the recovery of the equalized assessed valuation of Lake County property and its impact on the District's ability to maintain a balanced operating budget through continued emphasis on increasing efficiency, reducing costs, improving safety performance, reducing under-utilized infrastructure, gauging expansion against ability to maintain standards, and increasing non-tax revenues. Continue to monitor State legislative activities including a potential property tax freeze.
- 1.2** *Continue to maintain a high standard of accounting practices.*
- 1.2.1 Maintain records on a basis consistent with accepted standards for government accounting.
- 1.2.2 Implement new Governmental Accounting Standards Board pronouncements as they become effective.
- 1.2.3 Continue the practice of using interest earnings from Land Acquisition bond proceeds for costs related to land acquisitions and interest earnings from Development bond proceeds for costs related to improvement projects.
- 1.2.4 Designate fees received from easements and land sales for land acquisition, access purposes and infrastructure efficiencies.
- 1.2.5 Designate funds received for restoration or capital improvements to be used for that purpose.
- 1.3** *Continue to provide for adequate funding of all retirement systems.*
- 1.4** *Ensure adequate funding necessary to maintain preserves in a clean and safe manner.*
- 1.4.1 Land bank newly acquired preserves to minimize additional maintenance and public safety costs until additional property tax revenues or alternate funding sources are available.
- 1.4.2 Explore and execute efficiencies to reduce costs of maintenance and operations for existing preserves and facilities.
- 1.4.3 Invest capital funds on improving, replacing or removing aging and inefficient infrastructure.
- 1.4.4 Reduce total building square footage and maximize use of remaining buildings.
- 1.4.5 Ensure operational dollars are in place before moving forward with new development and restoration projects.
- 1.4.6 Establish endowment funds through the Preservation Foundation of the Lake County Forest Preserves to provide a permanent source of funding for trail and preserve maintenance, long-term management of restored areas, and annual operating needs

## **FISCAL YEAR 7/1/2018 - 12/31/2019 BUDGET POLICIES**

- 1.5** *Continue to look for and evaluate outsourcing opportunities for the most advantageous cost benefit for the District.*
- 1.6** *Evaluate staffing vacancies to make sure limited resources are allocated in a manner consistent with the District strategic plan.*
- 1.7** *Evaluate long-term financial planning.*
  - 1.7.1 Monitor the equalized assessed valuation (EAV) of Lake County property as a basis for the operating budget projections and 10-year rolling financial plan, taking into account any changes or trends identified through monitoring.
  - 1.7.2 Monitor and evaluate debt planning based on the EAV.
  - 1.7.3 Evaluate funding sources to address priority capital improvement projects in the 10-year capital improvement plan.
  - 1.7.4 Explore non-tax levy funding alternatives and review program and service fees to insure their compliance with the Board Adopted Fee Guidelines.
- 1.8** *In conjunction with the Development Division maintain accounting procedures and controls to properly record and accept grants from the Preservation Foundation and other funding sources including state, federal, and private grants.*

## **2. GENERAL POLICIES**

- 2.1** *Budget Submittal Procedures:*
  - 2.1.1 Program expansions or new programs that require additional funds may be considered in the FY 2018-19 budget if funded through a reallocation of existing funds or by securing new grants or other non-tax revenues, and continue such programs only as long as those reallocated or additional funds are available.
  - 2.1.2 Department Directors will review each vacant position in their department during the budget development and throughout the fiscal year with regard to each position's importance to the District and possible alternatives to refilling the vacant position. Additional positions will be evaluated as needed.
  - 2.1.3 Education, professional development, training and career growth is encouraged as a recognized benefit to the District and its employees. Specific training activities, workshops, schools and conferences shall be submitted as part of the budget review process. For Fiscal Year 2018-19, training requests should focus on those opportunities available online or offered locally to avoid transportation and lodging costs.
  - 2.1.4 Requests for professional certifications, required licenses, and related training shall be submitted under a separate account entitled "Certifications and Education" as part of the budget review process. Online and locally available certification opportunities should be utilized before those requiring transportation or lodging costs.
  - 2.1.5 Funds must be included in the appropriate line item for Equipment Replacement Charges, I.T. Replacement Charges, and Vehicle Replacement Charges. The annual charge for equipment is based on the current replacement cost and expected life cycle for the equipment.

## **FISCAL YEAR 7/1/2018 - 12/31/2019 BUDGET POLICIES**

- 2.1.6 Requests for capital equipment must be accompanied by justification. Capital equipment requests should be ranked in order of priority to indicate which requests are most important to Department operations. Requests for capital outlay should be limited to those items necessary for new facility operations, safety, maintaining current or implementing new service demands, productivity improvements, and cost-effectiveness, or those with revenue producing benefits.
- 2.1.7 Budget submissions should be consistent with the District Strategic Plan goals and objectives.
- 2.1.8 Submission schedule: The Budget Calendar for the budget process will be distributed by the Finance Department.
- 2.2 Expenditures will not exceed anticipated revenue. Adequate cash flow requirements will be maintained. Unrestricted fund balances for the General Corporate Fund, the Liability Insurance Fund, and the Land Development Fund may be used to balance the budget within each respective fund if necessary, after providing for cash flow requirements, and a fund balance as outlined in Section III Fund Balance Reserve.
- 2.3 Unrestricted fund balance in the General Corporate Fund, in excess of the fund balance policy, may be transferred to the IMRF Fund as needed for cash flow requirements, may pay annual debt service on the 2008C General Obligation Debt Certificates, fund Capital Improvement Plan projects (CIP with an emphasis on improving or replacing aging or inefficient infrastructure to reduce long-term operating costs and address deferred maintenance issues).
- 2.4 Unrestricted fund balances are maintained to avoid cash flow interruptions; generate interest income; reduce the need for short-term borrowing; assist in maintaining the District's current AAA Standard & Poor's and Moody's ratings for investment-grade bonds; provide for unanticipated expenditures or emergencies of a nonrecurring nature; and meet unexpected increases in service delivery costs.
- 2.5 In developing budget requests, each department should seek to improve productivity, organizational effectiveness and efficiency through cost avoidance methods, cost benefit analysis thorough evaluation and identification of activities that can be reduced, eliminated or consolidated and contracting for services where feasible and more cost-effective. In Fiscal Year 2018-19, additional consulting funds shall be included for use by the President and Executive Director to investigate and analyze organizational, operational or financial issues identified by Committees, the Board or for the implementation of the strategic plan.
- 2.6 Committee- or Commissioner-directed initiatives or requests resulting in (i) a significant impact on staff workload (defined as 10 hours of staff time for Committee requests or 2 hours for Commissioner requests), (ii) legal advice that will take more than a nominal period of attorney time (as determined by the Executive Director, except for legal advice arising from normal work of the Planning Committee), (iii) changes to the Capital Improvement Plan of the Forest Preserve, or (iv) an unplanned budgetary impact, shall require approval by the Finance Committee.
- 2.7 Transfers of appropriation among expense categories (Salaries, Commodities, Contractuals, and Capital) and funds must be approved by the Board. The Director of Finance is authorized to process an expenditure in a line item that exceeds the approved line item budget, provided that the amount is within the spending authority provided by the District Purchasing Policy Ordinance and will not cause the aggregate for that category of expense to exceed the appropriated amount.



## **FISCAL YEAR 7/1/2018 - 12/31/2019 BUDGET POLICIES**

- 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 improvements to buildings and facilities will be funded through transfers from available balances in other funds. These funds shall be used to stabilize, replace, alter buildings, structures, and facilities, as well as to comply with the Americans with Disabilities Act (ADA) and other life safety regulations.
- 2.10** The allocation of all housing, cell towers, easements and agricultural license revenues to the General Fund or any Special Revenue Fund, will be reviewed annually during the budget review process.
- 2.11** Indirect costs of programs will be reflected on the program cost sheet and program fee recoveries will be evaluated against the Fee Guidelines.

### **3. REVENUE POLICIES**

- 3.1** The Illinois Property Tax Extension Limitation Act (Tax Cap) limits the amount of property tax that can be levied. The District cannot exceed the previous year's tax extension by more than 5% or the Consumer Price Index for the prior year, whichever is less. Public Act 94-0976, effective June 30, 2006, provides that the only ceiling on a particular tax rate is the ceiling set by statute. Therefore, the aggregate tax rate for funds subject to the Limitation Law (General Corporate, Development Levy, IMRF, FICA, Insurance), will not be allowed to exceed the District's limiting rate computed in accordance with the provisions of the Limitation Law.
- 3.2** The District's primary dependence is on property tax revenues. The District recognizes that the Tax Cap limits the amount of property tax that can be levied. Accordingly, a comprehensive financial strategy is required for the District to continue sound administration, operations, maintenance, to stabilize or replace deteriorated buildings and structures, and to acquire, restore, and improve land. New sources of revenue need to be continually evaluated and recommended by Department Directors for Board consideration and action.
- 3.3** The Preservation Foundation raises charitable support from state, federal, and private sources to extend and accelerate Forest Preserve projects and programs. The Foundation is authorized to secure support for initiatives identified in the annual budget, 10-year Capital Improvement Plan, the unfunded Capital Improvement List or for new projects and programs according to the Fundraising Authorization Policy.
  - 3.3.1** The Foundation's Annual Fund is comprised of unrestricted donations, which primarily provide a flexible source of revenue for priority projects of the Forest Preserves that would otherwise go unfunded.
  - 3.3.2** The Foundation raises program-restricted support to advance habitat restoration, land protection, public access improvements, and educational and public programs according to the District's Strategic Plan.
  - 3.3.3** The Foundation accepts gifts of land and other real property with the intention of selling the gift to support the Forest Preserves mission, in accordance with the donor's wishes.

## **FISCAL YEAR 7/1/2018 - 12/31/2019 BUDGET POLICIES**

3.3.4 The Foundation establishes endowment funds to provide a permanent source of long-term revenue for the Forest Preserves.

3.3.5 Donors can provide for the Forest Preserves by making a provision for the Preservation Foundation in their estate plan.

**3.4** Each department will review, evaluate, and submit non-tax revenue projections and programs. All such revenue shall be allocated across the various items appropriated by the Board as provided by law. No department has claim to any specific source of revenue, unless otherwise provided by law or Board. Confirmed grant funding will be included as projected revenue to be used for planned expenditures. Projected revenue from philanthropic support, including private, state, and federal grants, shall be reviewed by the Development Division.

**3.5** The Enterprise Fund fee schedule shall reflect a minimum level of 100% financial self-support. Golf Course Operations are expected to generate funds to cover operating costs, renovation, restoration and improvement of the golf courses. Update the 10-year capital improvement plan for the golf course facilities which will reflect anticipated expenditures.

**3.6** Designate funds received from the sale of museum collections for future acquisitions and/or care of the collections.

**3.7** The District will seek new revenue sources to meet operating costs.

## **4. PERSONNEL SERVICE COSTS POLICIES**

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

### **4.1 *Base Salary***

4.1.1 Salary increases have historically been given once a year on July 1. Individual increases are determined through the Performance Appraisal process. The budget shall provide funding for this purpose.

4.1.2 The annual increase for collective bargaining members shall be as provided by contracts for both the Construction and General Laborers Local Union 152 and the Illinois Fraternal Order of Police Labor Council.

### **4.2 *Performance Salary***

4.2.1 The Forest Preserve District maintains salary schedule ranges allowing its employees to progress through the salary range commensurate with their job performance, and is committed to the advancement of employees using merit principles. The Performance Appraisal serves as the basis to document and discuss performance, goals and compensation. Therefore, all regular full-time and regular part-time employees shall be eligible for performance salary adjustments and proficiency incentives.

4.2.2 There shall be an account for each department to be used for eligible employees, including department directors, based on the principles defined in the procedures for 2018 and 2019 Performance Appraisal.

## **FISCAL YEAR 7/1/2018 - 12/31/2019 BUDGET POLICIES**

- 4.3** The Position Inventory for all District personnel is current as of the date of the passage of this Resolution. Existing positions will be evaluated based on workload and the ability to fund the position. Requests for replacement, new or modified positions must be supported by a detailed justification including financial resources.

### **5. RESERVE FUND BALANCE POLICIES**

- 5.1** The purpose of this policy is to establish guidelines in providing for an unrestricted reserve balance in the District General Corporate Fund, Liability Insurance Fund, Development Fund, and Enterprise Fund. The budget policy governing the fund balances has two types of reserves: (a) the emergency reserve and (b) the cash flow reserve. The emergency reserve is to protect the District from unusual fluctuations in revenues or expenditure needs. The cash flow reserve allows the District to make payments without short-term borrowing during the negative cash flow period experienced late in the fiscal year up to May, due mainly to property tax payments being received in June and September.
- 5.1.1** The General Fund is the primary operating fund for the District. The General Fund unrestricted fund balance shall be available for the above-referenced purposes and in the amounts described below:
- a. To provide for emergencies, 15% of the ensuing year's operating fund budget, exclusive of capital expenditures.
  - b. To meet cash flow needs, 35% of the ensuing year's operating fund budget, exclusive of capital expenditures.
- 5.1.2** The Liability Insurance Fund unrestricted fund balance shall be available in the amounts described below:
- a. To provide for emergencies, \$1 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.
- 5.1.4** The Enterprise Fund unrestricted fund balance shall be available in the amounts described below:
- a. To provide for emergencies, 5% of the ensuing year's operating fund budget exclusive of capital expenditures.
  - b. To meet cash flow needs, 30% of the ensuing year's operating fund budget exclusive of capital expenditures.
- 5.1.5** The Retirement Fund unrestricted fund balance shall be available in the amounts described below:
- a. To provide for cash flow during the 18 month budget, \$900,000.
- 5.2** The Director of Finance, as part of the annual budget process, shall prepare an analysis of this policy. The analysis is to include the prior year actual status and project the status for the current year.

## FISCAL YEAR 7/1/2018 - 12/31/2019 BUDGET POLICIES

- 5.3 Deficiencies from the required amounts of this policy shall be addressed through the budget process. Deficiency is defined as having less than the minimum reserve policy requirements at fiscal year-end. Deficiency may also be defined as having a projection at budget time that indicates the reserve requirements will not be met at the current year-end.
- 5.4 Excess reserves under this policy are actual undesignated fund balance dollars available on the year-end financial statements.
- 5.5 The Director of Finance shall, as part of the annual audit and financial statement preparation process, monitor and ensure that the fund balance reserves are maintained as required by this policy.

## 6. CAPITAL IMPROVEMENT POLICIES

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

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

6.2 *Utilize criteria approved by the Board of Commissioners for prioritizing opening and development of new and existing forest preserves and facilities as included in the 10-year CIP and on the 10-year rolling financial plan. One or more of the following should apply:*

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

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

6.4 *The CIP will be reviewed again in January/February 2019 for possible adjustments by all standing committees. Any adjustments will be approved by the Board.*

## **FINANCIAL MANAGEMENT POLICIES**

### ***Financial Management Policy – Debt Policy***

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

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

### ***Financial Management Policy – Budgetary and Financial Control Policy***

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

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

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

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

***Fiscal Year 7/1/18 – 12/31/19 Strategic Action Plan Areas of Focus:***

**Leadership**

***1. Land Management***

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

***2. Operational Efficiency***

- 2.1. The District will model fiscal responsibility, social equity and governmental transparency
- 2.2 The District will right size its building space and infrastructure.
- 2.3 The District will make data driven decisions.
- 2.4 The District will reduce its kilowatt-hours purchased to model sustainability through conservation, green practices, right sizing and energy efficiency initiatives.
- 2.5 The District will continue to improve on its safety culture.
- 2.6 The District will maintain professional training and required certification of staff with a focus on leadership, retention and succession planning.

***3. Expand Non-Tax Resources***

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

## FISCAL YEAR 7/1/2018 - 12/31/2019 STRATEGIC ACTION PLAN

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

### **Organizational Sustainability**

#### **1. *Pursue Funding Enhancement and Leveraging.***

- 1.1 Continue to assertively pursue federal and state grants, donations through the Preservation Foundation and cooperative agreements through private public partnerships, local governments, open lands organizations and property owners for projects that are already identified as District needs.

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

- 2.1 Complete the Lakewood Master Plan process and begin implementation once approved. The plan will protect and enhance existing natural resources, minimize environmental impacts, provide and improve appropriate public access facilities and improve, replace, remove or eliminate infrastructure within the preserve, and improve the overall efficiency of the preserve, while addressing maintenance issues and associated costs as part of the masterplan.
- 2.2 Utilize a consistent process to provide accurate cost estimates for major projects included in the 10-year Capital Improvement Plan and 10-year rolling financial plan.
- 2.3 Analyze and minimize long-term operating, maintenance and management costs of proposed projects, existing sites, facilities and infrastructure.
- 2.4 Seek outside funding opportunities or other cooperative partnerships for planning, restoration and improvement projects that have been identified as District needs when benefits to the District exceed costs of coordinating such partnerships.
- 2.5 Make data driven decisions for the size of access improvements.
- 2.6 Begin a masterplan for all of the District's holdings to determine future land acquisitions, restoration and improvements.
- 2.7 Before opening new preserves, calculate annual maintenance and ecological management costs and establish a dedicated endowment through the Preservation Foundation to provide for some or all of these operating costs in perpetuity where applicable.

## FISCAL YEAR 7/1/2018 - 12/31/2019 STRATEGIC ACTION PLAN

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

- 3.1 Maintain and improve existing preserves, trails and facilities.
- 3.2 Complete repair and renovation projects to ensure public safety, extend the useful life of existing facilities and infrastructure, and reduce ongoing operating and maintenance costs.
- 3.3 Provide funding for annual repaving program for roads and parking lots, while closely analyzing the need and level of use before deciding to replace, reduce or remove existing paved roadways and parking lots.
- 3.4 Maintain repair and replacement program for all of the Districts infrastructure.

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

- 4.1 Complete the relocation of the Dunn collections at Prairie Stream to the designated storage facility at Pine Dunes.

### **5. *Provide necessary support facilities.***

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

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

- 6.1 Based on an analysis of District needs, evaluate facilities for potential reuse or removal, considering historical significance, appropriate third-party licenses, and fiscal and operational impact. If considering conversion of existing facilities to meet new uses, compare long-term costs and benefits of conversion to those of constructing new facilities designed specifically to meet those needs. Identify funding sources for renovation and ongoing operation and maintenance costs of any facilities to be retained.
- 6.2 Based on analysis, evaluate long-term operating and maintenance costs when adding or expanding facilities. Evaluate and consider adding new facilities or expanding existing facilities when needed to reduce overcrowding, allow fuller use, or support new programs or services, and when funding is identified to cover ongoing operation and maintenance costs.
- 6.3 Continue to assess barns and agricultural buildings to determine if they have historical significance and a fiscally responsible public benefit to restoring or preserving them. Continue to identify unneeded and underutilized structures for salvage and removal.

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

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



## FISCAL YEAR 7/1/2018 - 12/31/2019 STRATEGIC ACTION PLAN

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

- 9.1 Provide funding to fence and mark boundaries of preserves where appropriate to protect sensitive natural habitats and to prevent property encroachments. Continue to use technologies, as well as on the ground inspection, to quickly identify and address property encroachment issues.

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

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

- 11.1 Continue to do audits or assessments, including cost recovery analysis for District buildings to identify potential energy efficiency projects.
- 11.2 Propose energy efficiency projects, including those identified and prioritized through the completed energy efficiency assessment for the General Offices, for inclusion in the 10-Year Capital Improvement Plan.
- 11.3 Continue to follow Green Fleet Policy.
- 11.4 Implement components of a plan to reduce the District risk exposure and incident rate.

### **12. *Continue developing strategic partnerships that consider and protect the long-term interests of the District and improve overall health of the landscape.***

## **Conservation**

### **1. *Protect Wildlife Habitat***

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

### **2. *Preserve Land and Water Resources***

- 2.1 Continue to preserve Lake County's natural heritage by maintaining and enhancing the ecological integrity of the County's lands and waters that provide ecological services to the residents of Lake County

### **3. *Protect, Preserve and Restore Oak Ecosystems***

- 3.1 Implement the Chicago Wilderness Oak Ecosystem Recovery Plan by collaborating with the Morton Arboretum's Chicago Regional Tree Initiative and other partners.
- 3.2 Develop partnerships to remove European Buckthorn from Oak Ecosystems throughout Lake County.
- 3.3 Identify and prioritize potential preserves that would support a 1000-acre oak woodland ecosystem.
- 3.4 Continue to plant native trees and shrubs in both natural and day-use areas to restore the natural and urban forest canopy.
- 3.5 Continue commitment to the Southern Des Plaines Woodland Habitat Restoration Project.

## FISCAL YEAR 7/1/2018 - 12/31/2019 STRATEGIC ACTION PLAN

### **4. *Expand Existing Preserves***

- 4.1 Protect our public investment by acquiring land and easements around existing Forest Preserves to serve as buffers from adverse impacts and minimize inholding boundaries when possible.

### **5. *Save New Large Preserves***

- 5.1 Identify and develop preservation options to protect large tracts of land appropriate for permanent protection.
- 5.2 Develop partnerships to create four 10,000 acre complexes that which will result in providing large-scale habitats for woodland, grassland and wetland species.

### **6. *Protect Against Flooding***

- 6.1 Preserve land along streams, rivers, lakes and wetlands to give flood waters a place to go, to reduce flood damage and improve water quality.
- 6.2 Continue collaboration with Lake County Stormwater Management Commission watershed planning efforts and the Des Plaines and North Branch Watershed Workgroups to develop and implement resilient flood protection practices, improve water quality and supply, encourage the utilization of green infrastructure and implement place-based resolutions for flood impacts.

### **7. *Protect Forest Preserve Holdings***

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

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

- 8.1. Develop measurable restoration and adaptive management goals for ecological complexes, strategic habitat conservation areas, enhancement areas, rare native communities, core preserves and other areas in and surrounding Forest Preserve holdings and establish metrics for assessment of progress towards those goals.
- 8.2. Restore and manage large, un-fragmented blocks of natural habitat, and manage greenways to provide connecting corridors between core preserves for native species and natural communities.
- 8.3. Continue to foster and expand a strong volunteer land stewardship program that engages the residents of Lake County in the restoration, management, and monitoring of the land and water resources in the county. Provide documentation of the value to the Forest Preserve on an annual basis.
- 8.4. Conserve and improve ecosystem services including, biodiversity, wildlife habitat, water quality, flood reduction, climate resiliency and other public benefits that Forest Preserves and other natural lands and waters in Lake County and the region provide.
- 8.5. Design and manage landscaping within public use areas to utilize native species and to provide buffer zones for natural habitat areas.
- 8.6. Remove invasive species and reintroduce native species in natural habitats. Increase efforts to prevent and manage plant diseases and invasive pests.

## FISCAL YEAR 7/1/2018 - 12/31/2019 STRATEGIC ACTION PLAN

- 8.7. Evaluate proposed and existing habitat restoration projects to assess level of on-going land management work and funding required to properly maintain restored areas.
- 8.8. Continue native wildlife research and management, to make data driven decisions about wildlife habitat restoration efforts, to manage wild and domestic nuisance animal populations, and to guide efforts for the protection and re-introduction of endangered, threatened and rare animal population.
- 8.9. Use farming as an interim land management tool to defer future operational costs until long-term uses for lands are approved by Board and funds are available for both initial restoration and long-term adaptive management of such lands.
- 8.10. Explore viable alternatives to row crop farming as an interim land management tool.

### **Communication, Education and Outreach**

- 1. ***Operate educational, cultural, historical and outdoor recreation programs and services in an environmentally and fiscally responsible manner.***
  - 1.1 Conduct ongoing evaluation of public programs to ensure that the fee recovery/subsidy level complies with the guidelines adopted by the Finance Committee.
  - 1.2 Offer innovative accessible resource-based education programs, special events, exhibits and related services about Lake County's nature, history and culture.
- 2. ***Analyze public opinion research, participation trends, market demands and alternative providers, and use analysis to create, adjust and implement existing and new education, programs, facilities and services.***
  - 2.1 Assess the feasibility of expanding successful offerings and discontinuing less successful offerings.
  - 2.2 Evaluate current and potential education, activities to ensure that they relate to the mission and strategic plan of the District.
- 3. ***Improve public understanding of and support for the District's natural resource management efforts.***
  - 3.1 Evaluate existing programs, exhibits and information services about habitat restoration and related issues to ensure the District's ability to maintain them to acceptable standards.
  - 3.2 Continue support for adult and youth conservation stewardship activities.
  - 3.3 Continue public information regarding domestic and wildlife nuisance animal management efforts.
- 4. ***Enhance public safety visibility through public programs, publications and other forms of outreach.***
  - 4.1 Continue to promote visitor and community engagement in protecting District resources and to encourage voluntary compliance with District rules and regulations.
  - 4.2 Maintain strong cooperative relationships with other law enforcement, first responder, and emergency management agencies and groups in Lake County.

## FISCAL YEAR 7/1/2018 - 12/31/2019 STRATEGIC ACTION PLAN

- 4.3 Continue to vigorously patrol and inspect District boundaries in order to identify, remove and prevent property encroachments.
- 5. ***Establish and maintain positive public image for the District as a friendly, professional organization dedicated to preserving and restoring the county's natural and cultural resources, and to providing quality education and outdoor recreation opportunities.***
  - 5.1 Promote visitor and community engagement with the District using person-to-person, print and online methods. Analyze feedback and statistics from all communication methods to better understand how to engage the community in a way that will promote use and support
  - 5.2 Provide public information about District's land acquisition goals and capital improvement needs and accomplishments.
  - 5.3 Educate the public on the financial challenges faced by the District, the facilities and services subsidized entirely by tax dollars, and how fees and charges for other facilities, programs and services help to recover part or all of the cost of those services and on how their contributions can help extend and accelerate the work of the District.
- 6. ***Promote expanded public awareness and use of the District's education and outdoor recreation facilities and programs.***
  - 6.1 Coordinate market research on public programs and special events, educational exhibits and public information preferences.
  - 6.2 Send targeted promotion to residents who have recently moved to or within Lake County.
  - 6.3 Maximize public information and cross-promotion opportunities at District facilities and events, and among current visitors and program participants.
  - 6.4 Utilize the District website and programming to grow the District email lists and continue to expand targeted email promotion, and use other new media technologies to improve marketing, advertising and promotional capabilities. Continue to analyze the mix of print, digital and person-to-person communication methods, to make the most effective use of each and to create a balance of messaging formats.
- 7. ***Increase the number of Lake County schools that participate in an educational experience by 5%, to foster future generations of stewards, users and supporters.***
- 8. ***Analyze a District membership program.***

## **Public Access and Connections**

- 1. ***Provide opportunities for Lake County residents to participate in healthful, outdoor recreation activities in natural settings provided in our Forest Preserves.***
  - 1.1 Monitor existing uses and encourage and allow compatible public use in a manner that is safe for visitors and protects natural resources.
  - 1.2 Evaluate the accessibility of the focal points of the developed preserves.

## FISCAL YEAR 7/1/2018 - 12/31/2019 STRATEGIC ACTION PLAN

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

- 2.1 Complete the construction of sections of the identified District regional trail system that are funded in the CIP and plan for additional future sections for when funding is available. Evaluate opportunities to include underserved and economically challenged areas of the county into the District's regional trail system.
- 2.2 Provide public access to inland lakes, rivers and streams where applicable.
- 2.3 Preserve, where appropriate, remaining undeveloped lakefront and riparian land.
- 2.4 Continue to implement the planned network of regional trails and greenways.
- 2.5 Water Trails – Continue to manage the Des Plaines River Water Trail by, clearing of logs and debris, maintaining canoe/kayak launches and actively supporting the volunteer Riverkeepers program.
- 2.6 Trail Signs – Implement a District-wide trail sign system to enhance preserve visitors confidence in using trails.
- 2.7 Maintain the District's interactive trail map.

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

- 3.1 Analyze long-term operating and maintenance costs, cost savings, and identify corresponding additional non-tax revenues and/or expense reductions, when planning, adding, opening or expanding facilities.
- 3.2 Provide initial public access to undeveloped sites when adequate operations and maintenance funding is identified and as approved in the 10-Year Capital Improvement Plan.
- 3.3 Provide convenient and equitable public access throughout Lake County to basic Forest Preserve facilities, such as trails, shelters, fishing access and children's play equipment.

### **4. *Create New Open Space***

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

# Budget Summaries



## SUMMARY

FY 7/1/2018 – 12/31/2019 Budget

(One time 18 month budget)

### LAKE COUNTY FOREST PRESERVES



Tax Rate	2016 Levy: .193	Estimated 2017 Levy: .187	Estimated 2017 Levy: .187	Estimated 2018 Levy: .183
	<b>FY 2016/17 Actual</b>	<b>FY 2017/18 Budget</b>	<b>FY 2017/18 Estimate</b>	<b>FY 2018/19 Request</b>

#### Where Revenue Dollars Come From

Property Taxes	\$48,205,963	\$48,369,810	\$48,382,800	\$70,752,960
Replacement Tax	1,056,457	874,350	802,080	1,100,000
Golf Course Revenues	3,644,923	3,932,950	3,862,650	6,226,470
Grants and Donations	1,434,979	744,410	2,416,370	1,321,655
Treasury Rebate	1,198,594	1,199,880	1,199,880	1,797,890
Land and Building Rentals	829,589	824,230	791,730	1,019,126
Charges for Service and Sales	1,469,579	1,430,370	1,463,110	2,311,860
Permits	817,042	707,400	699,000	1,101,950
Easement and Licenses	55,636	81,820	105,860	66,680
Programs and Admissions	300,291	332,820	315,730	589,260
Investment Income	304,839	607,740	869,830	941,180
Concessionaire Revenue	493,298	485,000	475,000	760,000
Other Revenue	966,376	510,970	1,103,530	654,520
<b>Operating Revenues</b>	<b>60,777,565</b>	<b>60,101,750</b>	<b>62,487,570</b>	<b>88,643,551</b>
Bond Proceeds	73,421,563			
Planned use of Fund Balance:				
Bond Land & Projects		29,564,348	16,797,150	4,643,430
Other Capital Expenditures		1,712,401	4,981,643	3,642,698
Other Funds		350,280	2,795,677	15,716,736
<b>Total Revenues</b>	<b>\$134,199,128</b>	<b>\$91,728,779</b>	<b>\$87,062,040</b>	<b>\$112,646,415</b>

#### How Each Dollar Is Spent

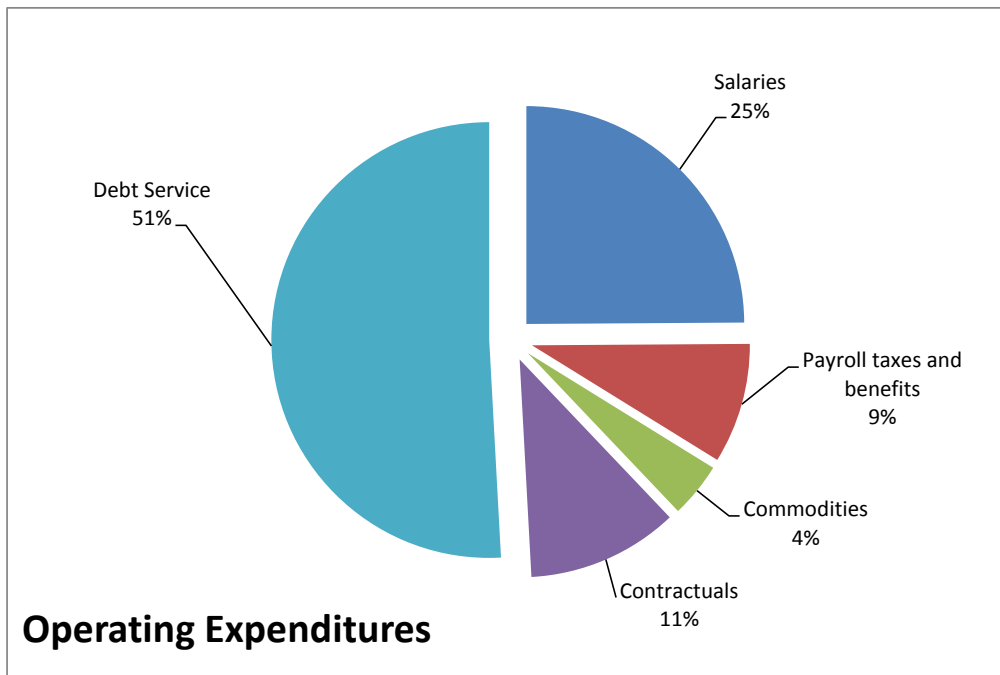
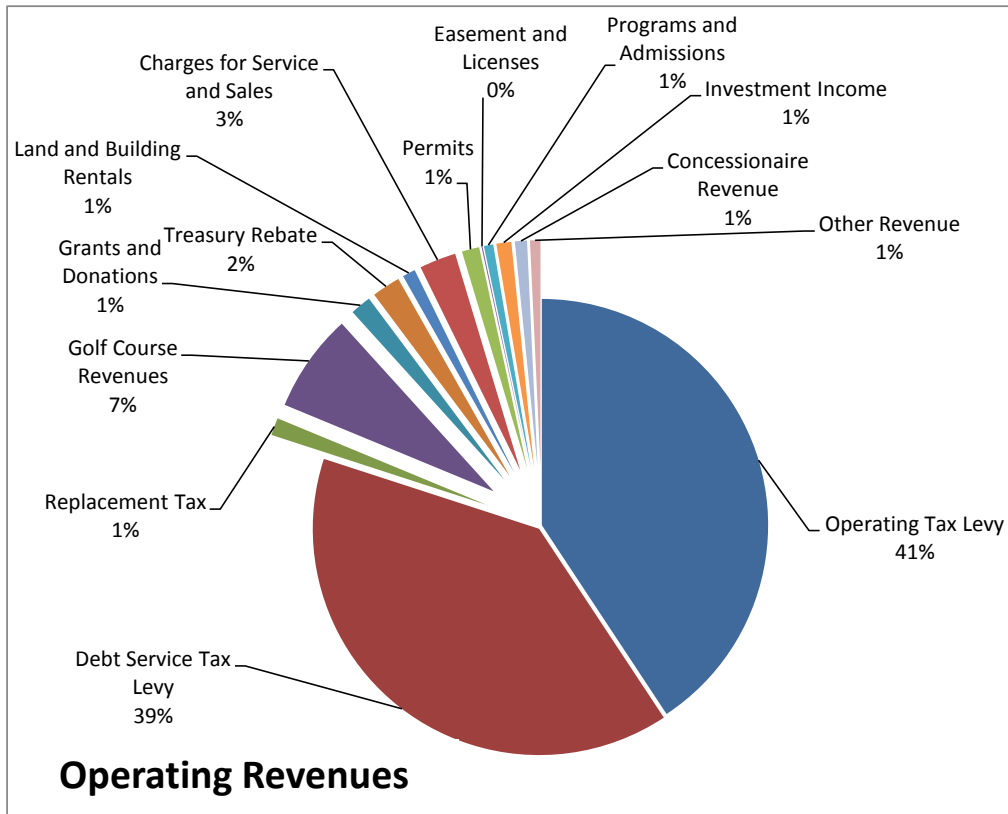
Salaries	\$14,887,435	\$15,781,660	\$15,726,220	\$25,122,560
Payroll taxes and benefits	5,769,167	5,812,800	5,547,380	9,001,970
Commodities	2,324,583	2,692,108	2,587,800	4,121,540
Contractuals	7,244,331	8,683,040	7,519,700	11,338,770
<b>Operating Expenditures</b>	<b>30,225,515</b>	<b>32,969,608</b>	<b>31,381,100</b>	<b>49,584,840</b>
Debt Service	27,385,976	25,875,820	25,875,820	51,324,700
Bond Refunding Payments	72,335,470	0	0	0
<b>Total Operating Expenditures</b>	<b>129,946,962</b>	<b>58,845,428</b>	<b>57,256,920</b>	<b>100,909,540</b>
Capital	7,981,064	32,883,351	29,805,120	11,736,875
<b>Total Expenditures</b>	<b>\$137,928,025</b>	<b>\$91,728,779</b>	<b>\$87,062,040</b>	<b>\$112,646,415</b>

## SUMMARY

FY 7/1/2018 – 12/31/2019 Budget

(One time 18 month budget)

LAKE COUNTY FOREST PRESERVES





**POSITION INVENTORY**  
**FY 7/1/2018 – 12/31/2019 Budget**  
*(One-time 18 month budget)*

**LAKE COUNTY FOREST PRESERVES**



DEPARTMENT	Full-Time Position Inventory	Part-Time Position Inventory	Full-Time Equivalent	FUNDING SOURCES						
				General	Audit	Insurance	Grant	Land Development	Land Preservation	Enterprise Fund
General District	3.5	0	3.5	3.5	0	0	0	0	0	0
Public Affairs and Development	11	1	11.5	11.5	0	0	0	0	0	0
Finance	9	0	9	8.1	0.9	0	0	0	0	0
Public Safety	22	25	29.53	29.53	0	0	0	0	0	0
Education	18.5	14	25.97	25.97	0	0	0	0	0	0
Operations and Infrastructure	57	71	72.62	44.31	0	0	5.42	22.89	0	0
Facilities	27	208	79.03	28.08	0	0	0	0	0	50.95
Planning and Land Preservation	9	2	10.2	0	0	0	0	10.2	0	0
Natural Resources	11	1	11.4	0	0	0	0	11.4	0	0
Administration	16	0	16	14.12	0	1.88	0	0	0	0
<b>TOTAL</b>	<b>184.00</b>	<b>322.00</b>	<b>268.75</b>	<b>165.11</b>	<b>0.90</b>	<b>1.88</b>	<b>5.42</b>	<b>44.49</b>	<b>0.00</b>	<b>50.95</b>

***FY 2017/18 Budget***

DEPARTMENT	Full-Time Position Inventory	Part-Time Position Inventory	Full-Time Equivalent	FUNDING SOURCES						
				General	Audit	Insurance	Grant	Land Development	Land Preservation	Enterprise Fund
General District	3.5	0	3.5	3.4	0	0	0	0	0.1	0
Public Affairs and Development	11	1	11.5	11.5	0	0	0	0	0	0
Finance	8	0	8	7.35	0.65	0	0	0	0	0
Public Safety	21	28	28.49	28.49	0	0	0	0	0	0
Education	18.5	16	26.76	26.76	0	0	0	0	0	0
Operations and Infrastructure	57	73	73.94	45.63	0	0	5.42	22.89	0	0
Facilities	26	208	78.81	27.52	0	0	0	0	0	51.29
Planning and Land Preservation	9	2	9.89	0	0	0	0	8.19	1.7	0
Natural Resources	11	1	11.4	0	0	0	0	11.4	0	0
Administration	15	1	15.23	13.05	0	2.18	0	0	0	0
<b>TOTAL</b>	<b>180.00</b>	<b>330.00</b>	<b>267.52</b>	<b>163.70</b>	<b>0.65</b>	<b>2.18</b>	<b>5.42</b>	<b>42.48</b>	<b>1.80</b>	<b>51.29</b>

***FY 2016/17 Budget***

DEPARTMENT	Full-Time Position Inventory	Part-Time Position Inventory	Full-Time Equivalent	FUNDING SOURCES						
				General	Audit	Insurance	Grant	Land Development	Land Preservation	Enterprise Fund
General District	3.5	0	3.5	3.4	0	0	0	0	0.1	0
Public Affairs and Development	11	0	11	11	0	0	0	0	0	0
Finance	7	0	7	6.35	0.65	0	0	0	0	0
Public Safety	21	28	28.49	28.49	0	0	0	0	0	0
Education	18.5	15	26.42	26.42	0	0	0	0	0	0
Operations and Infrastructure	57	73	73.94	45.63	0	0	5.42	22.89	0	0
Facilities	26	208	85.45	27.42	0	0	0	0	0	58.03
Planning and Land Preservation	9	1	9.6	0	0	0	0	7.9	1.7	0
Natural Resources	11	1	11.4	0	0	0	0	11.4	0	0
Administration	14	1	14.23	12.05	0	2.18	0	0	0	0
<b>TOTAL</b>	<b>178.00</b>	<b>327.00</b>	<b>271.03</b>	<b>160.76</b>	<b>0.65</b>	<b>2.18</b>	<b>5.42</b>	<b>42.19</b>	<b>1.80</b>	<b>58.03</b>

**LAKE COUNTY FOREST PRESERVE DISTRICT**  
**Estimated Tax Rates and Tax Extensions for 2018**  
**Compared to 2016 and 2017**

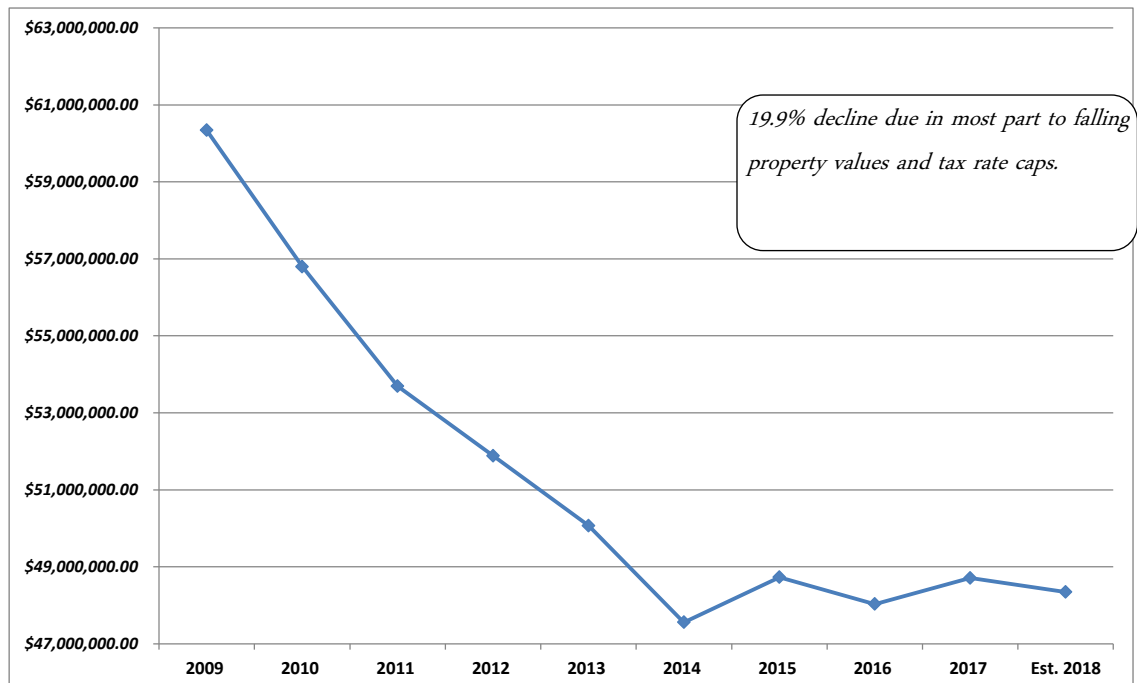
<i>FUND</i>	<i>2016</i>	<i>2017</i>	<i>Estimated 2018</i>	<i>Increase (Decrease)</i>
<i>Comparative Tax Rates (Per \$100 of Equalized Assessed Valuation)</i>				
General Corporate	0.057	0.057	0.057	0.001
Liability Insurance	0.004	0.003	0.003	(0.000)
Land Development Levy	0.024	0.024	0.022	(0.001)
Audit	0.000	0.000	0.000	0.000
Retirement Fund - IMRF/FICA	0.009	0.009	0.011	0.002
Subtotal	0.094	0.093	0.094	0.001
Debt Service	0.098	0.094	0.089	(0.005)
<i>Total Tax Rates</i>	0.192	0.187	0.183	(0.004)
<i>Comparative Tax Extensions</i>				
General Corporate	\$14,272,968	\$14,737,439	\$15,102,306	\$364,867
Liability Insurance	885,757	893,805	827,312	(66,492)
Land Development Levy	5,947,298	6,140,412	5,928,826	(211,585)
Audit	119,031	117,977	129,038	11,061
Retirement Fund - IMRF/FICA	2,364,925	2,347,087	2,865,653	518,566
Subtotal	23,589,979	24,236,720	24,853,136	616,416
Debt Service	24,446,850	24,471,427	23,494,062	(977,364)
<i>Total Tax Extensions</i>	\$48,036,830	\$48,708,147	\$48,347,198	(\$360,948)

**Fund Balance Summary**  
**For Fiscal Year Ending December 31, 2019**

Fund	Estimated Fund			Operating	Capital	Estimated Fund	Board Policy
	Balance 06/30/18	Revenues FY 2018/19	Transfers FY 2018/19	Budget FY 2018/19	Budget FY 2018/19	Balance 12/31/2019	Fund Balance Goal 12/31/19
General Corporate	\$20,730,488	\$27,405,430	(\$200,000)	\$27,763,050	\$249,430	\$19,923,438	\$13,881,525
Insurance	1,924,299	1,274,960	0	2,016,130	100,000	1,083,129	1,000,000
Audit	137,473	185,300	0	250,360	5,800	66,613	N/A
Retirement - IMRF/FICA	1,104,150	3,975,380	0	3,972,020	0	1,107,510	900,000
Land Development Levy	7,948,892	9,183,550	0	8,729,720	3,226,600	5,176,122	3,055,402
Wetlands Management Fund	582,526	15,000	0	0	0	597,526	N/A
Fort Sheridan Cemetary Fund	320,596	4,000	0	26,300	15,000	283,296	N/A
Farmland Management Fund	292,922	690,916	0	782,160	0	201,678	N/A
Tree Replacement Fund	177,218	3,000	0	0	0	180,218	N/A
Donations and Grants	282,906	917,985	0	225,940	699,665	275,286	N/A
Debt Service	17,226,687	36,653,380	0	50,891,200	0	2,988,867	N/A
Land Acquisition	3,272,544	21,000	0	5,000	3,229,000	59,544	N/A
Easements & Special Projects	1,870,708	56,000	0	10,000	626,950	1,289,758	N/A
Land Preparation	919,235	61,080	0	100,000	0	880,315	N/A
Development Bond & Capital Projects	1,430,430	25,000	0	0	1,455,430	0	N/A
Capital Facilities Improvement	2,125,974	60,000	200,000	0	0	2,385,974	N/A
Enterprise	1,603,246	6,302,520	0	5,919,870	257,700	1,728,196	2,071,955
Vehicle Replacement	3,472,945	859,790	0	0	981,500	3,351,235	N/A
Information Technology Replacement	1,302,932	358,460	0	217,790	226,300	1,217,302	N/A
Equipment Replacement	2,596,901	589,700	0	0	663,500	2,523,101	N/A
<b>TOTAL</b>	<b>\$69,494,716</b>	<b>\$88,642,451</b>	<b>\$0</b>	<b>\$100,909,540</b>	<b>\$11,736,875</b>	<b>\$45,319,108</b>	

**Total FY 2018/19 Budget \$112,646,415**

**Historical Total Tax Extensions**



## ***Fund Balance Summary***

### ***For Fiscal Year Ending December 31, 2019 Review of Changes Over 10%***

**Insurance Fund (-44%)** - The Insurance Fund provides for the District's overall risk management, loss prevention, and safety programs. The District is an accredited member of the Park District Risk Management Agency (PDRMA), a self-insured intergovernmental risk management pool which provides the District with comprehensive insurance coverage. The Insurance Fund also provides for safety training in the areas of employee safety, emergency planning, defensive driving, hazard communication, legal compliance, as well as funding to manage environmental cleanup projects affecting existing properties. Our current fund balance policy calls for a \$1.0 million reserve in case of emergencies. The reduction is programed to bring the balance closer to that policy. For more information please see the Insurance Fund section of the budget.

**Audit Fund (-47.3%)** - The purpose of this fund is to provide financial resources to be used to prepare and publish a comprehensive annual financial report that encompasses all funds and account groups of the District. The comprehensive annual financial report is required by District "Rules of Order and Operational Procedures" and is used for official statements for bond offerings. These financial statements, which contain information about the District's financial position, operations, and cash balances, play an important role in the District's meeting its obligation to be accountable. The use of external financial auditors provides assurance to users of District financial statements that an independent third party has reviewed them. A recent change in State law increased the length of the tax rate from three decimal places to six. Prior to the change, taxes were levied for the audit fund on an irregular basis as the minimum three decimal tax rate generated enough money to fund the annual audit for several years. With the new six decimal rate the amount of revenue generated will be closer the annual need. Over time the fund balance will stabilize and become more regular. There is no required minimum fund balance.

**Land Development Levy (-35%)** - The Land Development Levy Fund pays for restoration, improvement, and development of existing preserves. The Operations Department along with the Natural Resources Department and Planning and Land Preservation Department use the Development Levy Fund for positions of their operating budgets relating to restoration and improvement of District lands and facilities. The Development Levy Fund is also a funding source for capital projects in the Ten-Year Capital Improvement Plan. The reduction in fund balance is from planned capital improvements from the 10 year CIP. This was planned to bring the fund closer to its' reserve policy. Our current fund balance policy calls for a reserve of 35% of the operating expense budget.

**Fort Sheridan Cemetery Fund (-12%)** - The Fort Sheridan Cemetery Fund is restricted to the care and maintenance of the cemetery at the Fort Sheridan Preserve. The reduction in fund balance this year is from planned capital improvements to the cemetery. This is no required minimum fund balance.

**Farmland Management Fund (-31%)** - The nature and purpose of this fund is to restore and manage farmland that is in need of restoration efforts to restore them to their historical condition. It is estimated that the District will have 2262 acres of land in farm licenses which will generate an estimated \$667,116 in annual fees. This year the District is planning large native cover crop seeding and invasive species treatments that are drawing down the fund balance. There is no required minimum fund balance.

**Debt Service Fund (-83%)** – The Debt Service Fund is used to account for accumulation of resources for the payment of principal and interest for bonded debt. There are two events that are causing the reduction of this fund balance. The first is from the fiscal year change that the District is under taking. The current debt service schedule calls for interest payments in June and principal and interest payments in December. The property tax levy is based on a calendar year with payments due in two installments, one in June and the other in September. It is necessary then to levy for the debt service payments on a calendar basis. However, the District's fiscal year ended on June 30<sup>th</sup> each year. At that time a majority of the taxes levied for the December principal payments had been collected and were recognized as revenue. With the fiscal year now ending in December after the principal payments have been made the fund balance will be reduced at the new year end. The other event affecting the fund balance is the planned call of the 2008C debt certificates that are outstanding. In 2012, the Board of Commissioners approved placing \$5,000,000 in reserve to call the certificates after their 2018 call date. There is no required minimum fund balance.

**Land Acquisition Fund (-98%)** - The Department of Planning and Land Preservation supports the District's land preservation and acquisition program. Revenues for the District's land preservation program are realized from the sale of bonds. These funds are being used to acquire additional lands. There is no required minimum fund balance.

**Easements and Special Projects Fund (-32%)** - The purpose of this fund is to account for the revenue and expenditures related to special projects, land acquisition, easement revenues and temporary construction licenses. The current project budgeted this year consists of the design and construction of a new grounds maintenance shop at Lakewood for the Southwest Maintenance District crew. This project will draw down the fund balance. There is no required minimum fund balance.

**Development Bond and Capital Projects Fund (-100%)** - In November 2008 a referendum was overwhelmingly approved by Lake County Residents authorizing the issuance of \$185 million of bonds. \$148 million (80%) is allocated towards land acquisition and preservation and \$37 million (20%) is allocated to natural resource restoration, trails and public access improvements. The projects to be completed with these funds were approved as part of the approved Ten-Year Capital Improvement Plan. Many projects require multi-year phasing and additional funding through public/private partnerships, donations, grants and other financial options. The decrease in fund balance is a result of funds being spent to develop preserves.

**Capital Facilities Improvement Fund (+12.2%)** - The nature and purpose of this fund is to account for financial resources to be used for major repair, renovation or acquisition of major capital facilities. Each year the General Fund transfers funds into this account to fund future projects. This year there are no projects planned for this fund and the transfer along with interest income will produce an increase to the fund balance in an amount greater than 10%. There is no required minimum fund balance.

## Lake County Forest Preserves - General Fund 10 Year Forecast

	FY 16/17	FY 17/18	FY 18/19	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	<i>Actual</i>	<i>Projected</i>	<i>Budget</i>	<i>Forecast</i>	<i>Forecast</i>	<i>Forecast</i>	<i>Forecast</i>	<i>Forecast</i>	<i>Forecast</i>	<i>Forecast</i>	<i>Forecast</i>	<i>Forecast</i>
<b>General Fund</b>												
<b>Revenues:</b>												
Property Tax	\$ 14,107,005	\$ 14,520,130	\$ 21,881,530	\$ 15,037,866	\$ 15,542,473	\$ 15,943,078	\$ 16,352,542	\$ 16,751,095	\$ 17,232,876	\$ 17,685,811	\$ 18,105,309	\$ 18,467,416
Replacement Tax	1,056,457	802,080	1,100,000	874,350	874,350	874,350	874,350	874,350	874,350	874,350	874,350	874,350
Other Revenue	3,021,354	2,817,510	4,423,900	2,951,353	2,955,410	2,984,964	3,014,814	3,044,962	3,075,411	3,106,165	3,137,227	3,168,599
<b>Total revenues</b>	<b>18,184,816</b>	<b>18,139,720</b>	<b>27,405,430</b>	<b>18,863,569</b>	<b>19,372,233</b>	<b>19,802,392</b>	<b>20,241,706</b>	<b>20,670,407</b>	<b>21,182,638</b>	<b>21,666,326</b>	<b>22,116,887</b>	<b>22,510,365</b>
<b>Expenses:</b>												
Salaries	9,987,204	10,594,580	17,178,480	11,813,538	12,108,880	12,351,060	12,598,080	12,850,040	13,107,040	13,369,180	13,636,560	13,909,290
Benefits	1,833,612	1,894,590	3,289,260	2,308,119	2,446,610	2,593,410	2,749,010	2,913,950	3,088,790	3,274,120	3,470,570	3,678,800
Vacancy Factor			-290,000	-220,000	-220,000	-220,000	-220,000	-220,000	-220,000	-220,000	-220,000	-220,000
Commodities	1,003,777	1,153,500	1,884,030	1,318,354	1,327,580	1,336,870	1,346,230	1,355,650	1,365,140	1,374,700	1,384,320	1,394,010
Contractuals	2,773,191	3,327,170	5,256,760	3,464,674	3,488,930	3,513,350	3,537,940	3,562,710	3,587,650	3,612,760	3,638,050	3,663,520
<b>Total Operating Expenses</b>	<b>15,597,785</b>	<b>16,969,840</b>	<b>27,318,530</b>	<b>18,684,685</b>	<b>19,152,000</b>	<b>19,574,690</b>	<b>20,011,260</b>	<b>20,462,350</b>	<b>20,928,620</b>	<b>21,410,760</b>	<b>21,909,500</b>	<b>22,425,620</b>
<b>Revenues less operating expenditures</b>	<b>\$2,587,031</b>	<b>\$1,169,880</b>	<b>\$86,900</b>	<b>\$178,884</b>	<b>\$220,233</b>	<b>\$227,702</b>	<b>\$230,446</b>	<b>\$208,057</b>	<b>\$254,018</b>	<b>\$255,566</b>	<b>\$207,387</b>	<b>\$84,745</b>
Capital Outlay - general	39,941	230,850	199,430	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
General Fund Capital Projects/CIP	1,037,346	1,922,510	50,000	267,523	525,016	525,016	525,016	1,450,000	1,450,000	850,000	850,000	850,000
Debt Service Ops/Public Safety	722,431	725,630	444,520	0	0	0	0	0	0	0	0	0
<b>Total Capital Expenses</b>	<b>1,799,718</b>	<b>2,878,990</b>	<b>693,950</b>	<b>277,523</b>	<b>535,016</b>	<b>535,016</b>	<b>535,016</b>	<b>1,460,000</b>	<b>1,460,000</b>	<b>860,000</b>	<b>860,000</b>	<b>860,000</b>
Transfer to Capital Facilities Replacement	200,000	200,000	200,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
<b>Revenues less total expenses</b>	<b>\$587,313</b>	<b>(\$1,909,110)</b>	<b>(\$807,050)</b>	<b>(\$398,639)</b>	<b>(\$614,783)</b>	<b>(\$607,314)</b>	<b>(\$604,570)</b>	<b>(\$1,551,943)</b>	<b>(\$1,505,982)</b>	<b>(\$904,434)</b>	<b>(\$952,613)</b>	<b>(\$1,075,255)</b>
Beginning Fund Balance	22,052,286	22,639,599	20,730,488	19,923,438	19,524,799	18,910,016	18,302,702	17,698,132	16,146,189	14,640,206	13,735,773	12,783,159
<b>Projected Ending Fund Balance</b>	<b>\$22,639,599</b>	<b>\$20,730,488</b>	<b>\$19,923,438</b>	<b>\$19,524,799</b>	<b>\$18,910,016</b>	<b>\$18,302,702</b>	<b>\$17,698,132</b>	<b>\$16,146,189</b>	<b>\$14,640,206</b>	<b>\$13,735,773</b>	<b>\$12,783,159</b>	<b>\$11,707,904</b>

**LAKE COUNTY FOREST PRESERVES**  
**Fiscal Year 2018/19**  
**Budget Summary By Major Fund**

	General Corporate (including Audit, Insurance, Wetlands and Fort Sheridan Cemetery Funds)			Land Development Levy			Debt Service		
	Actual FY 2016/17	Estimate FY 2017/18	Budget FY 2018/19	Actual FY 2016/17	Estimate FY 2017/18	Budget FY 2018/19	Actual FY 2016/17	Estimate FY 2017/18	Budget FY 2018/19
<b>Revenues</b>									
Property taxes	\$15,124,218	\$15,525,400	\$23,303,290	\$5,840,901	\$6,049,990	\$8,753,420	\$24,765,809	\$24,459,770	\$34,750,940
Replacement taxes	1,056,457	802,080	1,100,000	0	0	0	0	0	0
Golf course revenues	0	0	0	0	0	0	0	0	0
Grants and donations	174,624	37,130	120,250	328,742	552,410	274,130	0	0	0
Treasury rebate	0	0	0	0	0	0	1,198,594	1,199,880	1,797,890
Land and building rental	224,988	216,010	285,110	0	0	0	0	0	0
Charges for services and sales	604,728	597,600	965,030	0	0	0	0	0	0
Permit fees	817,042	699,000	1,101,950	0	0	0	0	0	0
Easements and licenses	23,400	35,080	53,700	0	0	0	0	0	0
Program and admission fees	300,291	315,730	589,260	0	0	0	0	0	0
Investment income	120,828	284,240	352,100	40,312	173,090	155,000	(27,248)	89,480	104,550
Concessionaire revenue	493,298	475,000	760,000	0	0	0	0	0	0
Other revenue	801,374	634,470	255,100	26,621	120,020	1,000	0	0	0
<b>Total Revenues</b>	<b>19,741,248</b>	<b>19,621,740</b>	<b>28,885,790</b>	<b>6,236,576</b>	<b>6,895,510</b>	<b>9,183,550</b>	<b>25,937,155</b>	<b>25,749,130</b>	<b>36,653,380</b>
<b>Expenditures</b>									
Personal services	12,029,063	12,708,440	20,608,360	3,398,984	3,583,410	5,817,300	0	0	0
Commodities & contractals	4,844,828	5,585,350	9,002,960	1,773,834	1,950,620	2,912,420	1,084,569	7,440	11,020
<b>Operating Expenditures</b>	<b>16,873,891</b>	<b>18,293,790</b>	<b>29,611,320</b>	<b>5,172,818</b>	<b>5,534,030</b>	<b>8,729,720</b>	<b>1,084,569</b>	<b>7,440</b>	<b>11,020</b>
Debt service	722,431	725,630	444,520	0	0	0	97,914,445	25,150,190	50,880,180
Capital expenditures	1,101,107	2,975,640	370,230	1,258,925	4,162,560	3,226,600	0	0	0
<b>Total Expenditures</b>	<b>18,697,429</b>	<b>21,995,060</b>	<b>30,426,070</b>	<b>6,431,743</b>	<b>9,696,590</b>	<b>11,956,320</b>	<b>98,999,014</b>	<b>25,157,630</b>	<b>50,891,200</b>
Bond proceeds		0	0	0	0	0	73,421,563	0	0
Transfers in		0	0	0	0	0	0	0	0
Transfers out	(200,000)	(200,000)	(200,000)	0	0	0	0	0	0
<b>Other financing sources (uses)</b>	<b>(200,000)</b>	<b>(200,000)</b>	<b>(200,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>73,421,563</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures and other financing sources (uses)</b>	<b>18,897,429</b>	<b>22,195,060</b>	<b>30,626,070</b>	<b>6,431,743</b>	<b>9,696,590</b>	<b>11,956,320</b>	<b>25,577,452</b>	<b>25,157,630</b>	<b>50,891,200</b>
Net Increase(Decrease) in Fund Balance	843,819	(2,573,320)	(1,740,280)	(195,167)	(2,801,080)	(2,772,770)	359,703	591,500	(14,237,820)
Beginning Fund Balance	25,424,963	26,268,782	23,695,462	11,345,661	11,150,494	8,349,414	16,275,484	16,635,187	17,226,687
Ending Fund Balance	\$26,268,782	\$23,695,462	\$21,955,182	\$11,150,494	\$8,349,414	\$5,576,644	\$16,635,187	\$17,226,687	\$2,988,867
<b>Relationship between departments and financial structure:</b>	- General District - Finance - Administration - Education - Operations & Public Safety - Development & Public Affairs			- Operations & Natural Resources - Planning & Land Preservation.					

**LAKE COUNTY FOREST PRESERVES**  
**Fiscal Year 2018/19**  
**Budget Summary By Major Fund**

Land Acquisition			Development Projects			Other Governmental Funds			Total Governmental Funds		
Actual FY 2016/17	Estimate FY 2017/18	Budget FY 2018/19	Actual FY 2016/17	Estimate FY 2017/18	Budget FY 2018/19	Actual FY 2016/17	Estimate FY 2017/18	Budget FY 2018/19	Actual FY 2016/17	Estimate FY 2017/18	Budget FY 2018/19
\$0	\$0	\$0	\$0	\$0	\$0	\$2,475,035	\$2,347,640	\$3,945,310	\$48,205,963	\$48,382,800	\$70,752,960
0	0	0	0	0	0	0	0	0	1,056,457	802,080	1,100,000
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	1,003,400	0	875,908	1,149,450	927,275	1,379,273	2,742,390	1,321,655
0	0	0	0	0	0	0	0	0	1,198,594	1,199,880	1,797,890
0	0	0	0	0	0	604,601	557,720	705,216	829,589	773,730	990,326
0	0	0	0	0	0	0	0	0	604,728	597,600	965,030
0	0	0	0	0	0	0	0	0	817,042	699,000	1,101,950
0	0	0	0	0	0	44,462	70,780	12,980	67,862	105,860	66,680
0	0	0	0	0	0	0	0	0	300,291	315,730	589,260
23,097	33,200	21,000	100,632	70,000	25,000	38,089	115,320	151,280	295,710	765,330	808,930
0	0	0	0	0	0	0	0	0	493,298	475,000	760,000
0	0	0	0	0	0	41,334	75,950	22,300	869,329	830,440	278,400
23,097	33,200	21,000	100,632	1,073,400	25,000	4,079,428	4,316,860	5,764,361	56,118,135	57,689,840	80,533,081
151,097	157,990	0	0	0	0	2,662,090	2,699,320	4,191,960	18,241,234	19,149,160	30,617,620
62,800	49,180	5,000	0	0	0	1,225,576	806,321	898,160	8,991,608	8,398,911	12,829,560
213,897	207,170	5,000	0	0	0	3,887,667	3,505,641	5,090,120	27,232,842	27,548,071	43,447,180
0	0	0	0	0	0	(0)	0	0	98,636,876	25,875,820	51,324,700
149,319	1,107,090	3,229,000	3,322,874	16,521,280	1,455,430	1,024,411	4,068,830	1,326,615	6,856,636	28,835,400	9,607,875
363,216	1,314,260	3,234,000	3,322,874	16,521,280	1,455,430	4,912,077	7,574,471	6,416,735	132,726,354	82,259,291	104,379,755
0	0	0	0	0	0	0	0	0	73,421,563	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	0	0	0	(200,000)	(200,000)	(200,000)
0	0	0	0	0	0	200,000	200,000	200,000	73,421,563	0	0
363,216	1,314,260	3,234,000	3,322,874	16,521,280	1,455,430	4,712,077	7,374,471	6,216,735	59,304,791	82,259,291	104,379,755
(340,119)	(1,281,060)	(3,213,000)	(3,222,243)	(15,447,880)	(1,430,430)	(632,649)	(3,057,611)	(452,374)	(3,186,656)	(24,569,451)	(23,846,674)
4,893,723	4,553,604	3,272,544	20,100,557	16,878,314	1,430,434	10,075,768	9,443,119	6,385,508	88,116,156	84,929,500	60,360,049
\$4,553,604	\$3,272,544	\$59,544	\$16,878,314	\$1,430,434	\$4	\$9,443,119	\$6,385,508	\$5,933,134	\$84,929,500	\$60,360,049	\$36,513,375
-- Land Preservation & Special Projects			-- Planning and Land Preservation			--All Departments					



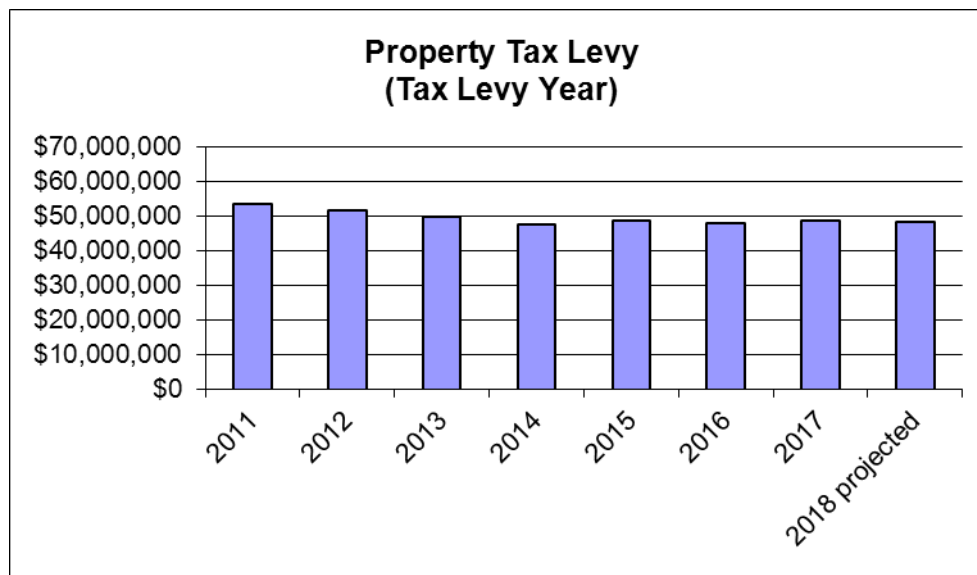
**LAKE COUNTY FOREST PRESERVES**  
**Fiscal Year 2017/18**  
**Budget Summary By Major Fund**

	<b>Total Business-Type Funds</b>			<b>Internal Service Funds</b>		
	<b>Golf Course</b>					
	Actual FY 2016/17	Estimate FY 2017/18	Budget FY 2018/19	Actual FY 2016/17	Estimate FY 2017/18	Budget FY 2018/19
<b>Revenues</b>						
Property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Replacement taxes	0	0	0	0	0	0
Golf course revenue	3,628,635	3,862,650	6,226,470	0	0	0
Grants and donations	0	0	0	0	0	0
Treasury rebate	0	0	0	0	0	0
Land and building rentals	18,853	18,000	28,800	0	0	0
Charges for service and sales	0	0	0	838,230	865,510	1,346,830
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	2,841	34,500	47,250	6,288	70,000	85,000
Concessionaire revenue	0	0	0	0	0	0
Other revenue	0	106,820	0	185,341	166,270	376,120
<b>Total Revenues</b>	<b>3,650,329</b>	<b>4,021,970</b>	<b>6,302,520</b>	<b>1,029,859</b>	<b>1,101,780</b>	<b>1,807,950</b>
<b>Expenditures</b>						
Personal services	2,415,367	2,124,440	3,506,910	0	0	0
Commodities & contractals	1,533,081	1,639,120	2,412,960	94,000	69,470	217,790
Debt service	0	0	0	0	0	0
<b>Operating Expenditures</b>	<b>3,948,448</b>	<b>3,763,560</b>	<b>5,919,870</b>	<b>94,000</b>	<b>69,470</b>	<b>217,790</b>
<b>Capital Expenditures</b>	<b>506,689</b>	<b>227,350</b>	<b>257,700</b>	<b>617,589</b>	<b>1,142,370</b>	<b>1,871,300</b>
<b>Total Expenditures</b>	<b>4,455,137</b>	<b>3,990,910</b>	<b>6,177,570</b>	<b>711,589</b>	<b>1,211,840</b>	<b>2,089,090</b>
Capital Improvement Reserve	0	0	0	0	0	0
Transfers in(out)	0	0	0	0	0	0
<b>Other financing sources (uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures and other financing sources (uses)</b>	<b>4,455,137</b>	<b>3,990,910</b>	<b>6,177,570</b>	<b>711,589</b>	<b>1,211,840</b>	<b>2,089,090</b>
Net Increase(Decrease) in Fund Balance	(804,808)	31,060	124,950	318,270	(110,060)	(281,140)
Beginning Fund Balance	18,904,214	18,099,406	18,130,466	7,054,509	7,372,779	7,262,719
Ending Fund Balance	<b>\$18,099,406</b>	<b>\$18,130,466</b>	<b>\$18,255,416</b>	<b>\$7,372,779</b>	<b>\$7,262,719</b>	<b>\$6,981,579</b>

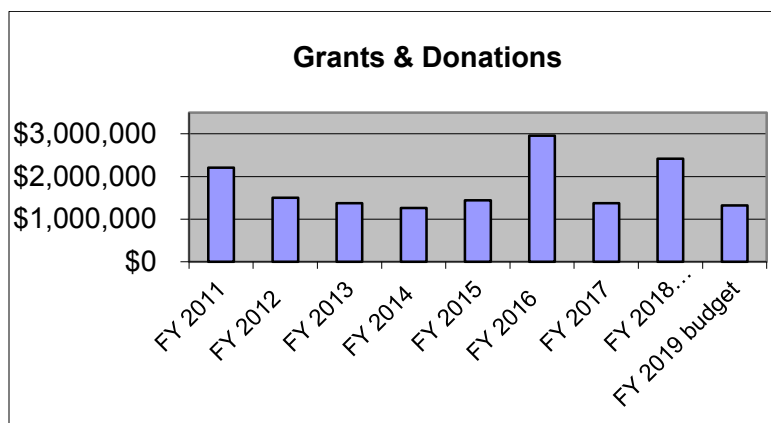
Relationship between departments and financial structure:	- Operations
---	--------------

## **MAJOR REVENUE SOURCES (% OF OPERATING REVENUE) AND ASSUMPTIONS**

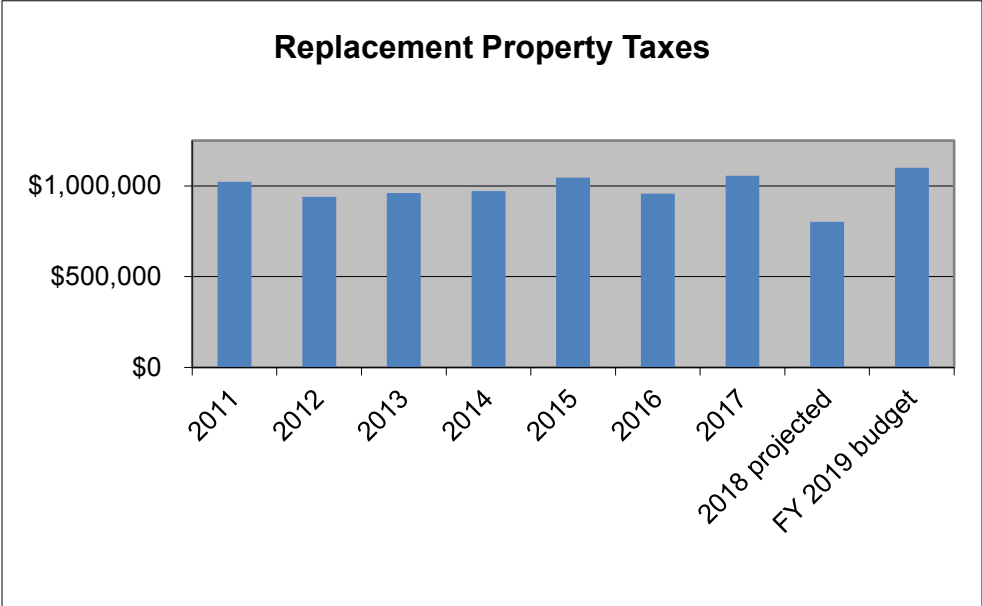
**Property Tax Levy (80%)** - Tax levy revenue is realized as a result of collecting taxes for real property as levied for the calendar year. Taxes collected from the current year assessments are allocated among General Corporate Fund, Land Development Levy Fund, Liability Insurance Fund, Retirement Fund, Audit Fund and Debt Service Funds as applicable. The District's property tax is levied each calendar year on all taxable real property located in Lake County. The tax levy ordinance is filed by the last Tuesday in December of each year. Taxes levied in one year become due and payable in two installments in June and September during the following year. For budgeting and accounting purposes, the District considers the tax levy 100% earned in the current fiscal year. The Levy becomes an enforceable lien against the property as of January of the levy year. Budgeted revenues for FY2018/19 will be higher during this 18 month budget. Property values increased again this year, the third time since 2008, by 4.43% for 2017 and are projected to increase by 1.5% for 2018. Future increases after 2018 are expected but will remain low compared to increases prior to 2008. Below is the tax levy history and projected 2018 levy by year.



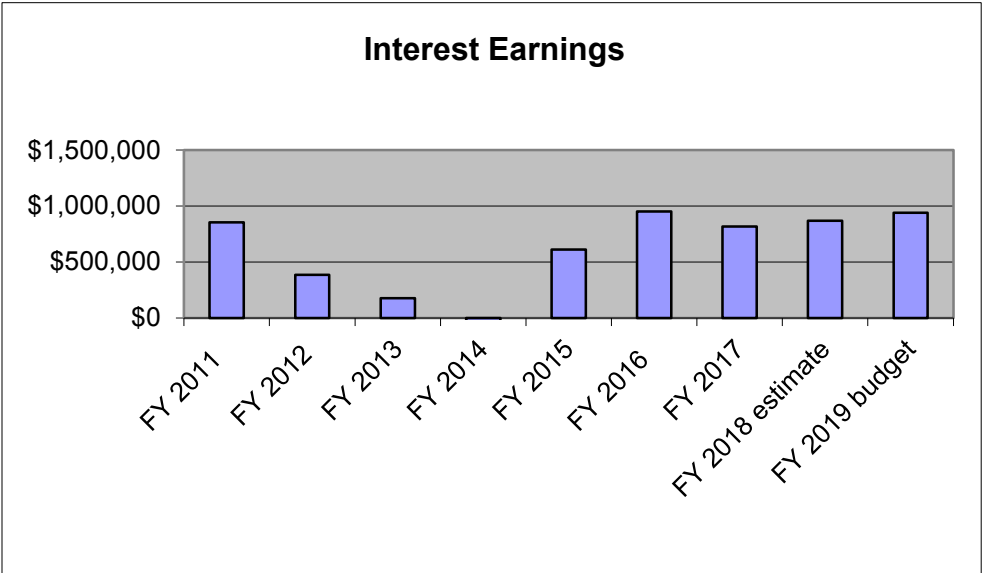
**Grants and Donations (1%)** – Grants and donations represent revenues received by the District in a trustee capacity that is restricted by private and local donors, federal and state government agencies and other support groups. Most grants and donations received by the district are related to capital projects. Spending and revenue recognition can take place over several years. The FY2019 Budget reflects amounts for grants and donations that have already been accepted by the District. The summary of the Ten-Year Capital Improvement Program reflects a column indicating grant or donation funding received or in the application process. Grant funding from the State of Illinois is expected to decline in future years as the State deals with its budget issues.



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



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



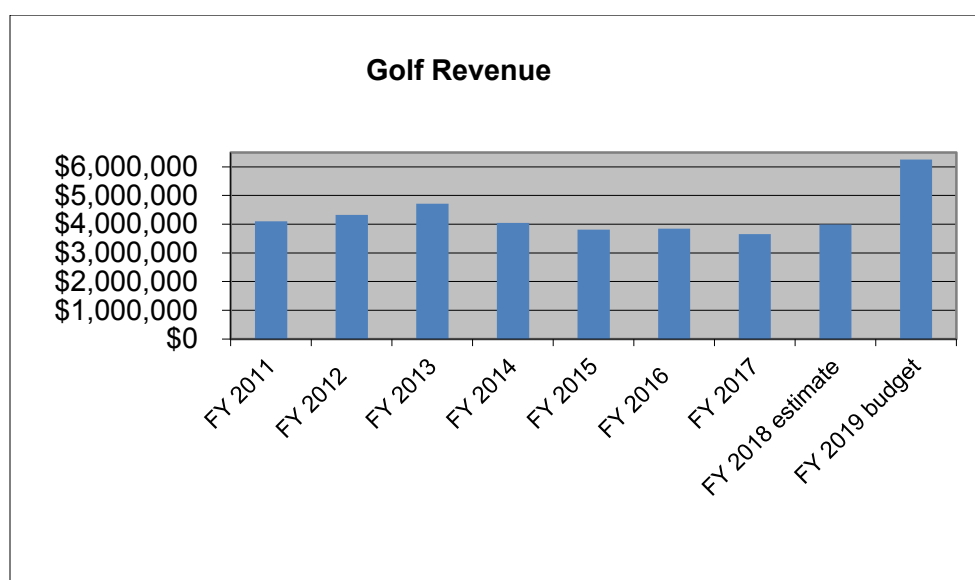
**Land and Buildings Rentals (1%)** - Revenue is received from farm leases, housing units and other facilities. The District has agricultural leases for farming and housing units which are rented to district employees who also provide maintenance and other services for the area, and various additional licenses have been assumed from recent land acquisitions. Revenues are budgeted at \$1,019,126, an increase of 23.6%, which is less than 50% that might be expected with an 18 month budget. This reduction is due to a commercial building lease, from an acquired property, ending during the year. Also, housing units are being removed as tenants move out or major repairs are needed. This is part of an ongoing strategy to reduce the number of facilities the district is maintaining.

**Treasury Rebate (2%)** – The District issued two Build America Bonds series and will receive a treasury rebate from the U.S. Treasury for 35% of the interest costs on the bonds. The amount for FY 2018/19 is \$1,797,890. The treasury rebate has been reduced to 28.4% of the interest costs because of Federal budget cuts included in the Bipartisan Budget Act of 2013.

**Easement, Licenses and Permits (1%)** - Revenue is realized from picnic permits, dog exercise permits, horse trail permits, vendor and other use permits. The estimated revenue is based on the use of shelters, picnic areas and dog exercise facilities. Revenues for FY2018-19 are expected to remain flat for the upcoming budget.

**Charges for Services and Sales (3%)** – Revenue is realized in the General Fund for marina operations, admissions to educational programs, and from other recreational activities. Vehicle, Equipment and I.T. Replacement user fees are also included in this category. The user rate is based on the estimated replacement cost and life cycle of the vehicle or piece of equipment. With the re-opening of the Bess Bower Dunn Museum at its new location after being closed for a year, revenues are expected to increase.

**Golf Course Revenues (7%)** - Revenues from the golf courses are down \$1 million or 20% since 2005 primarily due to economic conditions and a reduction in the number of players. The FY2018-19 budget is projected to increase slightly higher than expected as a few courses around the county have closed and players have gravitated to District courses. The district will continue to promote the golf courses while it increases efficiencies to reduce operating expenses.



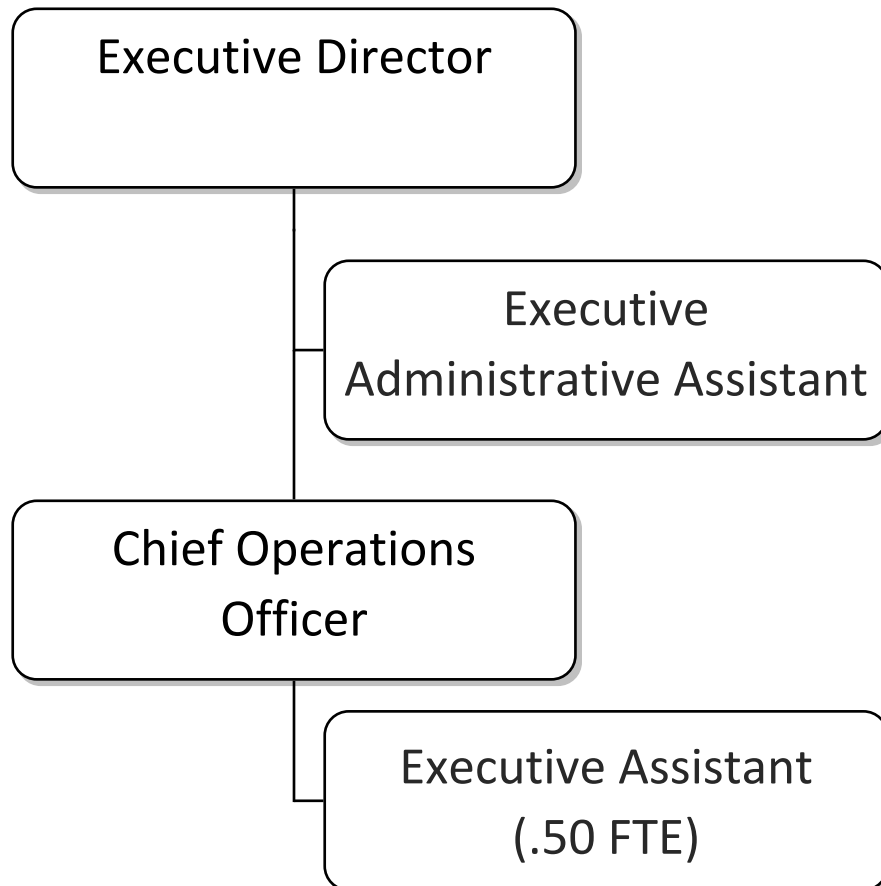
**LAKE COUNTY FOREST PRESERVE DISTRICT**  
**Fiscal Year 2018/19**  
**Debt Service Summary**

	<b><u>Outstanding Principal 6/30/2018</u></b>	<b><u>Additions</u></b>	<b><u>Principal Payments</u></b>	<b><u>Outstanding Principal 12/31/2019</u></b>	<b><u>Interest Payments</u></b>
Debt Service Fund (Major Fund)	\$255,895,000	\$0	\$30,765,000	\$225,130,000	\$14,281,161
Debt Certificates for the Operations and Public Safety Facility	6,135,000	0	905,000	5,230,000	412,747
<b>Totals</b>	<b><u>\$262,030,000</u></b>	<b><u>\$0</u></b>	<b><u>\$31,670,000</u></b>	<b><u>\$230,360,000</u></b>	<b><u>\$14,693,908</u></b>

# GENERAL DISTRICT

---

(3.5 FTE)



## GENERAL DISTRICT

### *FY 7/1/2018 – 12/31/2019 Budget Narrative*

*(One-time 18 month budget)*

## LAKE COUNTY FOREST PRESERVES



### **GENERAL PROGRAM STATEMENT**

The Lake County Forest Preserve General District Budget funds programs, activities and services for the President, Commissioners and executive staff. Responsibilities include general administration, management and implementing Board policy direction for the District's departments, standing and advisory committees, non-profit organizations and other partnerships. The District provides programs and services for more than 30,865 acres comprising a regional system of natural, educational, cultural and outdoor recreational resources.

### **KEY OBJECTIVES FOR FY 2018-19**

- Assist the President, Board of Commissioners and staff in pursuing the approved 100-Year Vision, Strategic Directions and Goals.
- Update the Board on progress made on the thirteen approved 1-5 Year Objectives. Work with the Board to revise the objectives to narrow the scope and increase the focus of staff efforts.
- 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 feasibility and implement cost-reduction and non-tax revenue enhancement strategies and public, private and non-profit enterprises and partnerships, consistent with Forest Preserve mission and vision and Board of Commissioners policy direction. Facilitate Board consideration of future Capital Improvement Plan revisions and associated natural resources, operational, maintenance and public safety impacts.
- Continue to update the 20-year strategy for the restoration, development, operation and maintenance of District property, programs and infrastructure. Identify all the costs of the District's various programs, and make recommendations that will bring focus to the mission and authorization of the District under the Downstate Forest Preserve Act.
- Develop, implement and monitor the District's State and Federal legislative programs in accordance with direction from the Finance Committee.
- 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.

**GENERAL DISTRICT***FY 7/1/2018 – 12/31/2019 Budget**(One-time 18 month budget)***LAKE COUNTY FOREST PRESERVES**

*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).*

2017/18 Budget	2017/18 Estimate	2018/19 Request
-------------------	---------------------	--------------------

**Funding Sources**

General Corporate Fund Tax Levy	\$1,328,270	\$831,450	\$1,350,330
Retirement Fund Tax Levy	99,650	99,670	165,660
Investment Income (General Fund)	175,000	265,070	355,000
Other Revenue	13,340	20,040	13,340
Use of General Fund Balance	2,092,038	2,092,030	52,000
<b>Total Funding</b>	<b>3,708,298</b>	<b>3,308,260</b>	<b>1,936,330</b>

**Expenditures**

Salaries (3.5 FTE)	541,450	550,370	873,570
Benefits	86,190	91,250	133,220
Payroll taxes and IMRF costs	99,650	99,670	165,660
Commodities	15,900	15,600	25,400
Contractuals	873,070	459,340	686,480
<b>Total Operating Expenses</b>	<b>1,616,260</b>	<b>1,216,230</b>	<b>1,884,330</b>
Capital	2,092,038	2,092,030	52,000
<b>Total Expenditures</b>	<b>\$3,708,298</b>	<b>\$3,308,260</b>	<b>\$1,936,330</b>



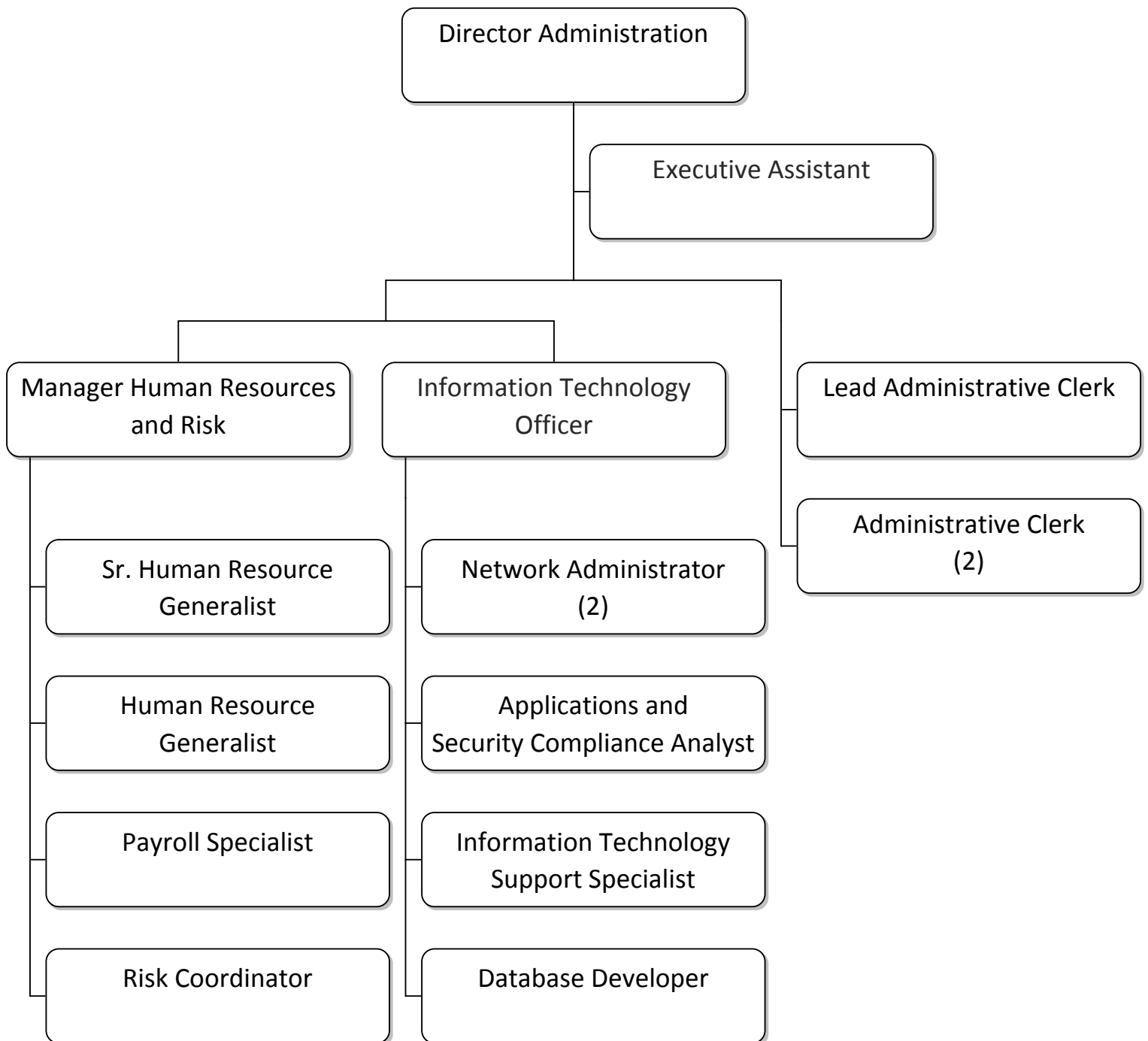
**Budget Request Summary for Fiscal Year July 2018/Dec 2019**Fund: 1000  
DepartmentGeneral Corporate Fund  
General District**LAKE COUNTY FOREST PRESERVES**

	<b><u>2015/16 Actual</u></b>	<b><u>2016/17 Actual</u></b>	<b><u>2017/18 Budget</u></b>	<b><u>2017/18 Estimate</u></b>	<b><u>7/18-12/19 Request</u></b>
<b>Expenditures</b>					
<b>Personnel</b>					
Salaries & Wages	434,540	453,490	452,880	465,370	738,670
Overtime Wages	0	22	0	0	0
Sick Pay Reimbursement	3,546	3,635	3,570	0	7,400
Commissioners Salaries	85,000	84,426	85,000	85,000	127,500
Budgeted Salary Adjustment	0	0	(220,000)	0	(290,000)
Health Insurance	65,533	68,550	86,190	91,250	133,220
<b>Total Personnel</b>	<b>588,619</b>	<b>610,123</b>	<b>407,640</b>	<b>641,620</b>	<b>716,790</b>
<b>Commodities</b>					
Office Supplies	2,874	2,683	1,500	1,500	4,050
Furniture & Equipment	0	0	500	200	500
Postage	670	998	700	700	1,050
Operating Supplies	14,084	10,344	13,200	13,200	19,800
<b>Total Commodities</b>	<b>17,628</b>	<b>14,025</b>	<b>15,900</b>	<b>15,600</b>	<b>25,400</b>
<b>Contractuals</b>					
Legal Fees	331,946	251,732	280,000	280,000	420,000
Consulting Fees	44,019	19,920	214,820	60,000	85,000
Advertising	0	289	400	200	200
Printing	2,290	813	2,100	1,200	2,100
Dues & Subscriptions	40,622	9,482	11,510	11,510	16,040
Telephone	1,416	1,334	1,400	1,400	2,160
Vehicle Replacement Charge	4,290	0	0	0	7,470
IT Replacement Charge	12,920	11,520	12,300	12,300	15,420
Legislative Expenses	27,193	12,496	29,750	29,750	44,250
Professional Development	953	902	4,830	4,430	4,750
Mileage Reimbursement	3,618	2,358	4,600	4,400	2,300
Fees to County	37,144	37,144	38,460	37,150	57,690
Miscellaneous Contractuals	14,262	11,864	272,900	17,000	29,100
<b>Total Contractuals</b>	<b>520,673</b>	<b>359,854</b>	<b>873,070</b>	<b>459,340</b>	<b>686,480</b>
<b>Total Operating Expenses</b>	<b>1,126,920</b>	<b>984,002</b>	<b>1,296,610</b>	<b>1,116,560</b>	<b>1,428,670</b>

# ADMINISTRATION



(16 FTE)



**ADMINISTRATION DEPARTMENT**  
**FY 7/1/2018 – 12/31/2019 Budget Narrative**

(One-time 18 month budget)

**LAKE COUNTY FOREST PRESERVES**



**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.

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

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

The General Offices customer service staff provides District facility and program reservations, permit registrations and other customer services to visitors, telephone callers and website users.

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

**KEY OBJECTIVES FOR FY 2018-19**

- Enhance and expand the District-wide document management software's functionality to further automate manual processes.
- Implement a new payroll service provider with Human Resource Information System capabilities. Ensure best practices are reflected in the District's HR systems.
- Develop a Natural Resources database for an Enterprise (District-wide) environment that supports mobility (tablets, phones, etc.) and integration with other District-wide software programs.
- Implement an Enterprise Geographic Information System (GIS).
- Continue to grow the District as an employer of choice through the implementation of a comprehensive management development program.
- Review and modify, if necessary, the District's compensation philosophy based on its effect on employee recruitment and retention.

<b>PERFORMANCE MEASUREMENTS</b>	<b>2015/16 ACTUAL</b>	<b>2016/17 ACTUAL</b>	<b>2017/18 ESTIMATED</b>	<b>2018/19 PROJECTED</b>
Employment Applications Received	2,395	2,890	2,900	3,500
IT Help Desk Tickets - Opened/Closed	1,596/1,600	1,449/1,427	1,528/1,537	2,286/2,281

**ADMINISTRATION**

FY 7/1/2018 – 12/31/2019 Budget

(One-time 18 month budget)

**LAKE COUNTY FOREST PRESERVES**

2017/18 Budget	2017/18 Estimate	2018/19 Request
-------------------	---------------------	--------------------

**Funding Sources**

General Corporate Fund Tax Levy	\$2,033,640	\$1,942,100	\$ 3,789,090
Retirement Fund Tax Levy	218,880	247,800	366,040
Insurance Fund Tax Levy	890,970	887,190	1,238,460
Investment Income (Insurance & IT Funds)	38,600	52,510	55,000
Other Revenue	2,000	23,080	2,000
IT Improvements Funding	224,030	224,030	337,960
Use of Insurance Fund balance	496,500	343,480	100,000
<b>Total Funding</b>	<b>3,904,620</b>	<b>3,720,190</b>	<b>5,888,550</b>

**Expenditures**

Salaries (16.00 FTE)	1,107,480	1,273,140	1,846,320
Benefits	233,160	197,680	387,140
Payroll taxes and IMRF costs	218,880	247,800	366,040
Commodities	176,770	162,970	311,040
Contractuals	1,671,830	1,495,120	2,622,590
<b>Total Operating Expenses</b>	<b>3,408,120</b>	<b>3,376,710</b>	<b>5,533,130</b>
Capital	496,500	343,480	355,420
<b>Total Expenditures</b>	<b>\$3,904,620</b>	<b>\$3,720,190</b>	<b>\$5,888,550</b>

**Budget Request for Fiscal Year July 2018/Dec 2019**

Fund: 1000 General Corporate Fund

Department: Administration



## LAKE COUNTY FOREST PRESERVES

	<u>2015/16 Actual</u>	<u>2016/17 Actual</u>	<u>2017/18 Budget</u>	<u>2017/18 Estimate</u>	<u>7/18-12/19 Request</u>
<b>Expenditures</b>					
<b>Personnel</b>					
Salaries & Wages	839,220	844,785	936,480	1,122,520	1,607,360
Part Time Wages	0	7,637	0	3,020	0
Overtime Wages	428	122	0	1,820	0
Sick Pay Reimbursement	4,325	2,712	4,170	12,330	9,600
Health Insurance	187,007	187,948	213,710	180,470	363,780
<b>Total Personnel</b>	<b>1,030,980</b>	<b>1,043,204</b>	<b>1,154,360</b>	<b>1,320,160</b>	<b>1,980,740</b>
<b>Commodities</b>					
Office Supplies	1,996	8,437	1,850	1,800	2,800
Software	10,419	1,321	15,000	15,000	22,500
Computer Hardware	3,643	5,231	16,000	15,000	20,000
Books, Periodicals, Manuals	41	37	100	100	100
Postage	1,161	1,302	1,700	1,400	1,900
Equipment Maint. Supplies	1,116	702	4,000	4,000	6,000
Operating Supplies	1,169	1,501	1,400	2,700	1,850
Employee Recognition	35,391	37,472	44,150	44,150	51,930
<b>Total Commodities</b>	<b>54,936</b>	<b>56,003</b>	<b>84,200</b>	<b>84,150</b>	<b>107,080</b>
<b>Contractuals</b>					
Legal Fees	2,693	14,597	40,000	25,000	40,000
Computer Fees & Services	65,920	47,752	95,020	79,190	134,400
Consulting Fees	16,918	30,013	37,250	32,750	118,000
Advertising	695	390	1,000	2,800	1,500
Printing	794	804	500	450	900
Dues & Subscriptions	2,432	1,538	2,630	2,650	7,210
Telephone	110,636	120,327	123,780	117,850	173,300
Online Communications	19,049	71,133	74,800	74,300	125,000
Repairs & Maint. Equipment	27,599	27,054	40,750	39,950	56,780
Equipment Rental	1,109	986	1,080	1,070	1,550
Vehicle Replacement Charge	2,530	0	0	0	0
IT Replacement Charge	40,580	34,770	36,100	34,770	60,890
Certifications and Education	150	150	200	100	900
Professional Development	14,472	24,034	25,500	19,500	45,750
Mileage Reimbursement	218	609	1,000	750	1,000
Fees to County	42,620	42,620	50,110	42,610	75,170
Miscellaneous Contractuals	4,322	522	2,000	2,220	3,000
<b>Total Contractuals</b>	<b>352,737</b>	<b>417,299</b>	<b>531,720</b>	<b>475,960</b>	<b>845,350</b>
<b>Total Operating Expenses</b>	<b>1,438,653</b>	<b>1,516,506</b>	<b>1,770,280</b>	<b>1,880,270</b>	<b>2,933,170</b>
<b>Capital</b>					
Computer Hardware	27,845	0	0	0	29,120
Computer Software	0	0	100,000	100,000	0
<b>Total Capital</b>	<b>27,845</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>	<b>29,120</b>
<b>Total Expenditures</b>	<b>1,466,498</b>	<b>1,516,506</b>	<b>1,870,280</b>	<b>1,980,270</b>	<b>2,962,290</b>

**Budget Request Summary for Fiscal Year July 2018/Dec 2019**

Fund: 2300 Insurance Fund

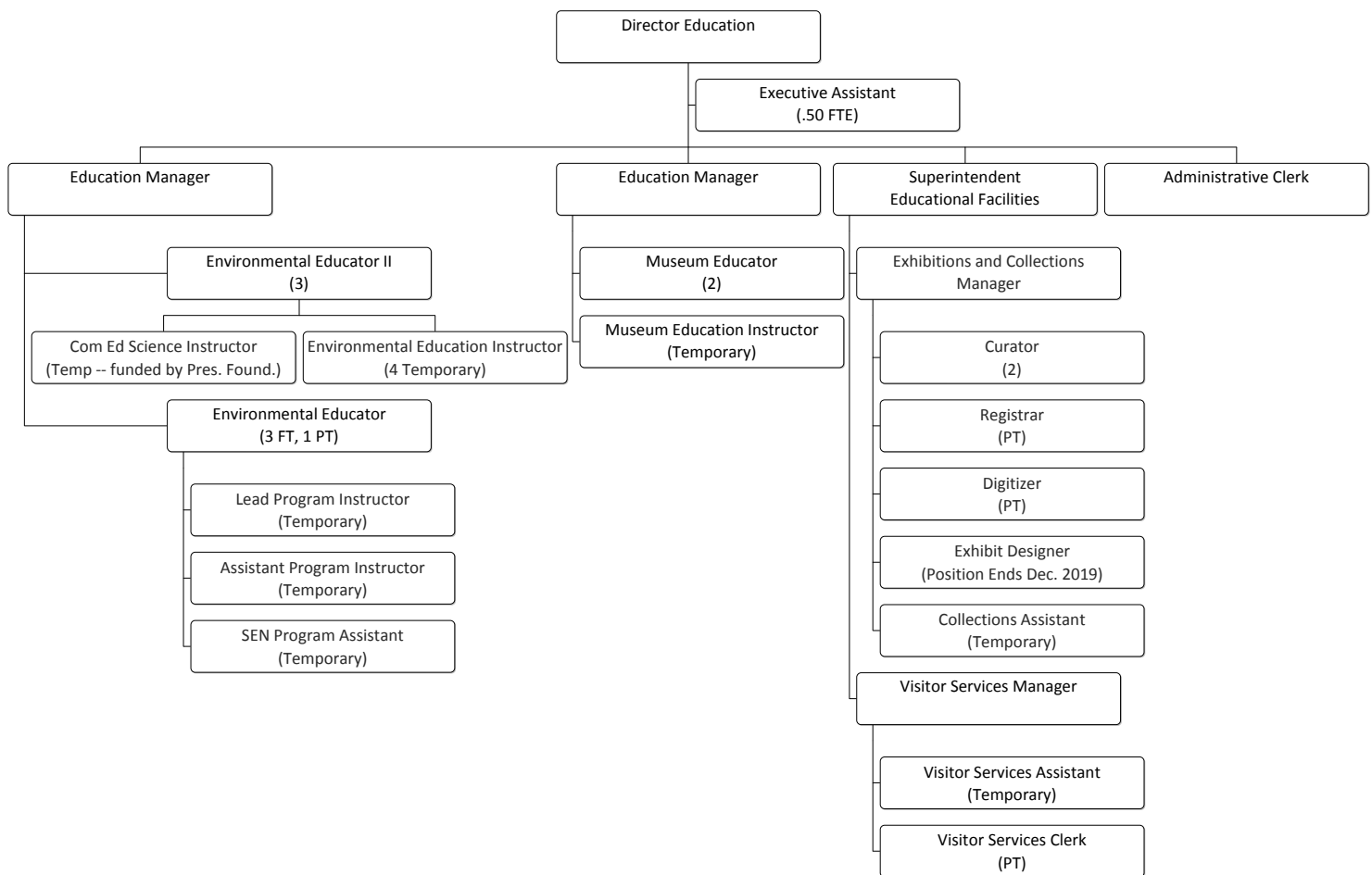
Department: Administration

**LAKE COUNTY FOREST PRESERVES**

	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Estimate</b>	<b>7/18-12/19 Request</b>
<b>Expenditures</b>					
<b>Personnel</b>					
Salaries & Wages	103,666	128,919	165,350	131,920	226,300
Sick Pay Reimbursement	1,201	390	1,480	1,530	3,060
Health Insurance	9,916	12,857	19,450	17,210	23,360
<b>Total Personnel</b>	<b>114,783</b>	<b>142,166</b>	<b>186,280</b>	<b>150,660</b>	<b>252,720</b>
<b>Commodities</b>					
Operating Supplies	44,072	41,946	54,570	47,190	90,960
<b>Total Commodities</b>	<b>44,072</b>	<b>41,946</b>	<b>54,570</b>	<b>47,190</b>	<b>90,960</b>
<b>Contractuals</b>					
Legal Fees	0	0	5,000	0	5,000
Consulting Fees	9,680	50,667	52,000	10,000	77,000
Dues & Subscriptions	420	499	1,080	1,180	2,470
Liability Insurance	98,659	103,262	110,310	109,070	166,630
Workers Compensation Ins.	295,491	299,050	312,920	317,570	497,970
Property Insurance	210,383	207,174	215,750	213,080	325,170
State Unemployment Ins.	60,466	70,139	60,500	70,140	107,650
Other Insurance	104,468	91,738	121,040	118,750	173,030
Telephone	521	711	600	700	1,870
Loss Prevention and Reduction	35,373	73,754	91,460	85,520	157,790
IT Replacement Charge	640	1,210	1,360	1,210	1,950
Professional Development	5,042	3,141	3,800	3,800	5,800
Mileage Reimbursement	268	275	400	300	400
Pre-Employment Physicals	26,008	22,996	41,000	40,000	61,500
Miscellaneous Contractuals	20,490	10,192	85,720	10,000	88,220
<b>Total Contractuals</b>	<b>867,909</b>	<b>934,808</b>	<b>1,102,940</b>	<b>981,320</b>	<b>1,672,450</b>
<b>Total Operating Expenses</b>	<b>1,026,764</b>	<b>1,118,920</b>	<b>1,343,790</b>	<b>1,179,170</b>	<b>2,016,130</b>
<b>Capital</b>					
Miscellaneous Capital	32,371	22,272	166,000	22,280	100,000
<b>Total Capital</b>	<b>32,371</b>	<b>22,272</b>	<b>166,000</b>	<b>22,280</b>	<b>100,000</b>
<b>Total Expenditures</b>	<b>1,059,135</b>	<b>1,141,192</b>	<b>1,509,790</b>	<b>1,201,450</b>	<b>2,116,130</b>

# EDUCATION

(26.31 FTE)



## **EDUCATION**

### ***FY 7/1/2018 – 12/31/2019 Budget Narrative***

*(One-time 18 month budget)*

## **LAKE COUNTY FOREST PRESERVES**



### **GENERAL PROGRAM STATEMENT**

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

Environmental and history education programs and events for school and scout groups are offered at Forest Preserves throughout Lake County. Resource-based nature and outdoor recreation programs are designed to help residents and visitors discover and enjoy the natural world, learn how to enjoy the outdoors in a safe and environmentally sustainable manner, and appreciate the District's role in improving the quality of life in Lake County. Environmental programming for the general public can be found in many of the District sites; our school field trips are available at seven sites. History/Cultural-based programs help residents relate to the District through stories about the people, places and events that make Lake County unique.

The nationally accredited Bess Bower Dunn Museum of Lake County reaches diverse audiences in response to community demand. The museum cares for 20,000 historic objects and 1,000 linear feet of archival material. Museum staff uses these collections to conduct original research, provide public research services, develop interactive exhibitions, and offer educational programming through onsite field trips, public programs and special events. Each summer the museum hosts Civil War Days (the largest Civil War encampment in Illinois and one of the largest in the Midwest).

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 FY 2018-19**

- Continue to increase the number of Lake county schools that participate in an educational experience by 5% each year, to foster future generations of stewards, users and supporters. Since work on this goal began in fall 2015 a 17% increase in participation has been recorded.
- Continue to partner with Chicago Botanic Garden at the Green Youth Farm in Lake County.
- Promote public understanding of Forest Preserve natural resource management efforts, especially among preserve neighbors and visitors, through programming, special events and volunteer projects focusing on potential public health issues, invasive species, living with wildlife, habitat restoration, and the District's Oak Woodland Habitat Restoration Program.
- Maintain education-related youth and adult group volunteer opportunities Districtwide while providing proper training, supervision and recognition.



- Provide a wide range of high quality education and services throughout the District. These services will span the full range of learning styles and involvement levels. Provide scholarship opportunities for youth and public programs.
- Maximize educational opportunities at the Dunn Museum, Stevenson House, Bonner Farm, Ryerson Woods and the Greenbelt Forest Preserve by offering a variety of programs to engage diverse audiences.
- Continue to grow the number of volunteers that support all aspects of the Education Department function.
- Successfully complete the first full year of operations at the Dunn Museum.
- Implement new school programs associated with the exhibitions at the Dunn Museum.
- Transition current Museum volunteer corps to the new space, including analyzing opportunity and training for current volunteers. Develop a plan for recruitment of new volunteers.
- Work with the Museum Advisory Committee to the Preservation Foundation Board on advocacy and fundraising initiatives as appropriate.

Performance Measurements	2014/15 ACTUAL	2015/16 ACTUAL	2016/17 ACTUAL	2017/18 ESTIMATE	2018/19 PROJECTED
<b>School Group Attendance</b>					
Environmental Education	15,585	14,956	15,949	14,500	22,300
History/Cultural Education	6,110	6,662	3,264 <sup>#</sup>	4,000	8,000
<b>Other Program/Event Attendance</b>					
Environmental Education	11,992	9,413	13,404	12,000	18,000
History/Cultural Education	8,973	7370	6840 <sup>#</sup>	7,000	9,000
<b>Lake County Discovery Museum</b>					
Museum General Admissions	9,081	11,497	6,694	6,820	20,000
Collections Customers Served	1,179	970	197	100	1,100
Illinois Digital Archives Page Views	82,063	54,803	12,094	12,500	20,000
Blog Page Views	119,667	107,191	127,722	110,000	195,000
<b>Ryerson Welcome Center Attendance</b>	10,811	13,290	9,569	11,000	18,000
<b>Volunteer Hours</b>					
Environmental Education	3,334	2,930	3,348	3,500	5,250
History/Cultural Education	17,224	14,086	8,112 <sup>#</sup>	7,750 <sup>#</sup>	13,000

<sup>#</sup> Lakewood facility closed on September 1, 2016.

**EDUCATION***FY 7/1/2018 – 12/31/2019 Budget**(One-time 18 month budget)***LAKE COUNTY FOREST PRESERVES**

2017/18 Budget	2017/18 Estimate	2018/19 Request
-------------------	---------------------	--------------------

**Funding Sources**

General Corporate Fund Tax Levy	\$2,083,700	\$2,017,770	\$3,223,430
Retirement Fund Tax Levy	290,250	279,080	436,380
Grants and Donations	32,000	27,670	18,500
Land and Building Rentals	1,780	2,060	2,060
Charges for Service and Sales	31,500	14,500	81,300
Programs and Admissions	161,570	140,080	307,060
Other Revenues	36,000	34,750	46,810
<b>Total Funding</b>	<b>2,636,800</b>	<b>2,515,910</b>	<b>4,115,540</b>

**Expenditures**

Salaries (26.73 FTE)	1,440,470	1,385,020	2,223,010
Benefits	296,370	275,740	436,380
Payroll taxes and IMRF costs	290,250	279,080	436,380
Commodities	118,570	108,520	184,670
Contractuals	491,140	467,550	735,590
<b>Total Operating Expenses</b>	<b>2,636,800</b>	<b>2,515,910</b>	<b>4,016,030</b>
Capital	0	0	99,510
<b>Total Expenditures</b>	<b>\$2,636,800</b>	<b>\$2,515,910</b>	<b>\$4,115,540</b>

**Budget Request for Fiscal Year July 2018/Dec 2019**

Fund: 1000 General Corporate Fund

Department: Education

**LAKE COUNTY FOREST PRESERVES**

	<u>2015/16 Actual</u>	<u>2016/17 Actual</u>	<u>2017/18 Budget</u>	<u>2017/18 Estimate</u>	<u>7/18-12/19 Request</u>
<b>Expenditures</b>					
<b>Personnel</b>					
Salaries & Wages	778,966	836,194	911,560	863,320	1,411,370
Part Time Wages	98,089	98,756	91,500	91,500	162,590
Overtime Wages	301	22	200	100	400
Sick Pay Reimbursement	5,116	3,601	3,650	3,920	7,320
Health Insurance	174,636	201,537	214,140	201,520	313,210
<b>Total Personnel</b>	<b>1,057,108</b>	<b>1,140,110</b>	<b>1,221,050</b>	<b>1,160,360</b>	<b>1,894,890</b>
<b>Commodities</b>					
Office Supplies	2,289	2,151	2,860	2,590	4,040
Books, Periodicals, Manuals	114	69	200	200	360
Postage	2,277	1,111	770	8,770	9,200
Uniforms	1,542	1,901	2,720	2,720	4,500
Operating Supplies	44,678	38,342	47,840	46,040	68,870
<b>Total Commodities</b>	<b>50,900</b>	<b>43,574</b>	<b>54,390</b>	<b>60,320</b>	<b>86,970</b>
<b>Contractuals</b>					
Merchant Credit Card Fees	2,144	2,504	2,200	2,200	2,200
Advertising	6,524	17,976	8,400	12,400	14,600
Printing	10,321	7,452	10,690	10,590	20,460
Dues & Subscriptions	930	975	970	970	1,070
Natural Gas	0	1,252	1,300	1,280	1,920
Electricity	0	10,372	10,000	10,380	16,340
Telephone	1,962	21,641	22,800	21,720	34,950
Water & Sewer	0	643	1,000	670	1,010
Repairs & Maint. Building	0	6,809	8,270	8,270	8,270
Repairs & Maint. Equipment	0	0	590	590	490
Equipment Rental	9,720	10,094	10,190	10,090	19,610
Vehicle Replacement Charge	8,780	6,810	6,810	6,810	10,200
IT Replacement Charge	19,940	18,260	21,470	18,260	30,840
Certifications and Education	160	405	610	610	520
Professional Development	6,598	8,431	13,000	11,800	19,960
Mileage Reimbursement	3,958	4,308	3,310	3,650	7,050
Miscellaneous Contractuals	52,886	44,205	54,027	49,330	69,240
<b>Total Contractuals</b>	<b>123,923</b>	<b>162,137</b>	<b>175,637</b>	<b>169,620</b>	<b>258,730</b>
<b>Total Operating Expenses</b>	<b>1,231,931</b>	<b>1,345,821</b>	<b>1,451,077</b>	<b>1,390,300</b>	<b>2,240,590</b>

**Budget Summary for Fiscal Year July 2018/Dec 2019**

Fund: 1000

General Corporate Fund

Department:

Education - Museum &amp; Collections

**LAKE COUNTY FOREST PRESERVES**

	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Estimate</b>	<b>7/18-12/19 Request</b>
<b>Expenditures</b>					
<b>Personnel</b>					
Salaries & Wages	272,484	316,386	328,950	330,650	517,170
Part Time Wages	73,222	71,401	94,110	94,110	121,610
Overtime Wages	129	257	500	650	1,000
Sick Pay Reimbursement	518	0	0	770	1,550
Health Insurance	72,482	76,233	81,460	74,220	123,170
<b>Total Personnel</b>	<b>418,835</b>	<b>464,277</b>	<b>505,020</b>	<b>500,400</b>	<b>764,500</b>
<b>Commodities</b>					
Office Supplies	2,251	2,054	3,000	3,000	3,000
Digital Supplies	2,124	(723)	0	0	0
Software	974	9,627	580	0	0
Computer Hardware	0	0	4,080	2,500	0
Books, Periodicals, Manuals	19	52	500	250	500
Postage	491	1,146	750	1,400	1,400
Building Maint. Supplies	1,456	1,507	0	250	0
Operating Supplies	24,497	27,126	38,556	32,600	48,750
Cost of Goods Sold	15,182	17,306	17,900	8,000	43,750
<b>Total Commodities</b>	<b>46,994</b>	<b>58,095</b>	<b>65,366</b>	<b>48,000</b>	<b>97,400</b>
<b>Contractuals</b>					
Computer Fees & Services	5,059	4,568	7,330	7,320	12,490
Merchant Credit Card Fees	1,918	1,320	2,000	1,000	6,000
Advertising	21,085	18,795	33,070	33,070	54,450
Printing	3,250	3,413	22,400	28,900	38,000
Photography Services	919	0	2,000	2,000	2,000
Dues & Subscriptions	3,396	3,197	3,460	3,450	5,610
Natural Gas	7,888	6,774	8,200	5,260	7,890
Electricity	26,111	20,134	109,190	104,600	166,550
Telephone	13,999	30,215	16,890	15,520	22,890
Pest Control	500	189	500	0	500
Repairs & Maint. Building	11,831	7,507	8,400	4,000	23,040
Equipment Rental	3,970	4,499	1,220	1,160	0
Vehicle Replacement Charge	2,030	2,030	2,030	2,030	3,060
IT Replacement Charge	18,160	17,510	20,170	17,510	27,870
Professional Development	1,553	3,353	1,800	1,200	7,100
Mileage Reimbursement	38	424	350	400	400
Miscellaneous Contractuals	30,146	29,012	62,979	50,500	70,500
<b>Total Contractuals</b>	<b>151,853</b>	<b>152,940</b>	<b>301,989</b>	<b>277,920</b>	<b>448,350</b>
<b>Total Operating Expenses</b>	<b>617,682</b>	<b>675,312</b>	<b>872,375</b>	<b>826,320</b>	<b>1,310,700</b>

**Budget Summary for Fiscal Year July 2018/Dec 2019**

Fund: 1000

General Corporate Fund

Department

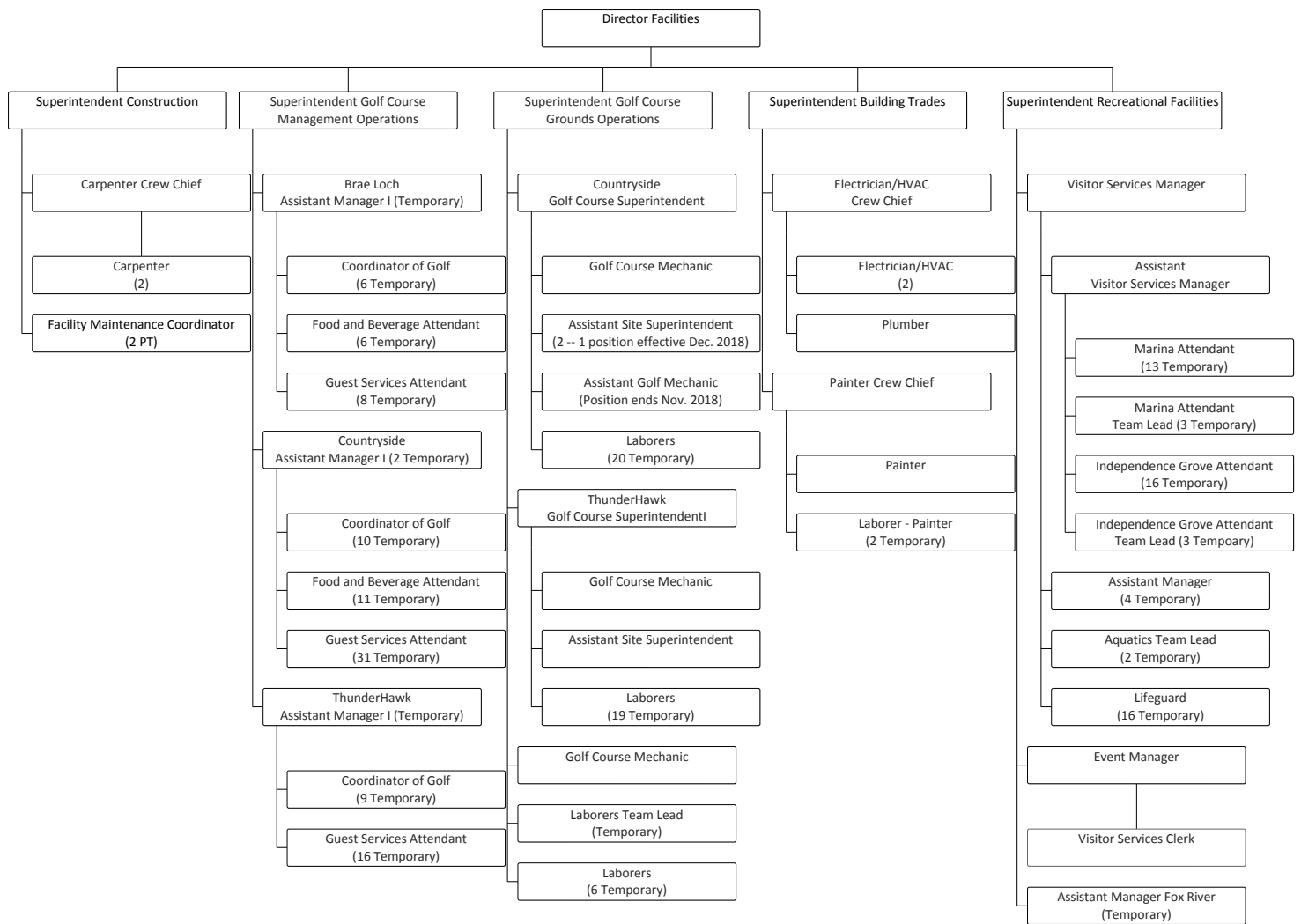
Education - Stevenson House

**LAKE COUNTY FOREST PRESERVES**

	<b><u>2015/16 Actual</u></b>	<b><u>2016/17 Actual</u></b>	<b><u>2017/18 Budget</u></b>	<b><u>2017/18 Estimate</u></b>	<b><u>7/18-12/19 Request</u></b>
<b>Expenditures</b>					
<b>Commodities</b>					
Operating Supplies	0	9	200	200	300
<b>Total Commodities</b>	<b>0</b>	<b>9</b>	<b>200</b>	<b>200</b>	<b>300</b>
<b>Contractuals</b>					
Dues & Subscriptions	0	0	100	100	100
Licenses & Permits	0	201	200	200	200
Natural Gas	2,881	3,748	3,400	3,540	5,300
Electricity	2,898	3,077	3,100	3,000	4,720
Telephone	2,561	2,054	3,000	2,200	3,300
Pest Control	480	720	960	720	1,080
Repairs & Maint. Building	5,848	3,005	4,120	2,500	5,000
IT Replacement Charge	0	0	1,250	1,250	1,860
Miscellaneous Contractuals	0	0	500	500	500
<b>Total Contractuals</b>	<b>14,668</b>	<b>12,805</b>	<b>16,630</b>	<b>14,010</b>	<b>22,060</b>
<b>Total Operating Expenses</b>	<b>14,668</b>	<b>12,814</b>	<b>16,830</b>	<b>14,210</b>	<b>22,360</b>

# FACILITIES

(79.03 FTE)



## FACILITIES DEPARTMENT

### FY 7/1/2018 – 12/31/2019 Budget Narrative

(One-time 18 month budget)

## LAKE COUNTY FOREST PRESERVES



### GENERAL PROGRAM STATEMENT

The Facilities Department operates and manages the District's operational facilities, with an emphasis on revenue generating programs while increasing services available to the public. The department is responsible for the management, operation and maintenance of three golf clubs (Brae Loch, Countryside and ThunderHawk); the Fox River Marina, boat launch and boat storage operations; Independence Grove Beach, Marina, Visitors Center and North Bay Pavilion; and the Greenbelt Cultural Center. The department also oversees the District's facility license agreement with Townline Stables in Mettawa, Concessionaire Agreements at Independence Grove and ThunderHawk Golf Club, District housing license agreements, and manages and coordinates Special Use Permits that are scheduled throughout the District. The department manages the Building Trades Division which maintains and improves the District's buildings, structures and systems.

### KEY OBJECTIVES FOR FY 2018-19

- Continue to schedule and perform capital improvement repairs and replacements on existing facilities using the District-wide Facility and Infrastructure Assessment.
- Provide maintenance and construction services to support programs, projects and new initiatives in other departments.
- Perform maintenance responsibilities for all district properties; review condition of any buildings and structures and make recommendations for program use or potential recycling of materials.

### FOX RIVER MARINA

Fox River Forest Preserve's 330-acres provide year-round general public access, outdoor recreation, and environmental education opportunities in a riverfront oriented preserve. The preserve includes a 4-lane boat launch, eight courtesy docks, a 169 slip marina, two rental shelters, restrooms, group camping area, parking, indoor boat storage and 2.4 miles of trails along the river shoreline and through the oak woodlands. The Facilities Department handles all of the boating operations which include the marina, launch and boat storage. . The Operations and Infrastructure Department is responsible for all other public use areas at the preserve.

PERFORMANCE MEASUREMENTS	2015/16 ACTUAL	2016/17 ACTUAL	2017/18 ESTIMATED	2018/19 PROJECTED
Boat Slip Lease Revenue	\$103,480	\$94,156	\$110,500	\$136,000
Boat Launch Revenue	\$37,051	\$39,090	\$39,000	\$57,000
Boat Storage Revenue	\$78,083	\$70,402	\$67,000	\$130,000

## **GOLF**

The Lake County Forest Preserves operate and maintain four 18-hole golf courses and support facilities at three locations for the purpose of providing quality outdoor recreation to Lake County residents. Countryside (*Prairie* and *Traditional* courses) is a 36-hole golf course with food and beverage service, a golf instructional program, and learning center. ThunderHawk is an award-winning 18-hole golf course with food and beverage service featuring a 200-seat capacity special events facility, a golf instructional program, and learning center. ThunderHawk was the first *Certified Audubon Signature Sanctuary* in Illinois and only the third public golf course in the world to earn the prestigious Signature Sanctuary certification for excellence in environmental stewardship. Brae Loch is an 18-hole golf course with food and beverage service, and a 200-seat capacity special events facility. The current economic environment continues to provide challenges in the golf industry. Fiscally responsible operations of the District's golf courses will be necessary to maintain a positive operating income. Expenses will continue to be analyzed for any additional savings, but an increase in operating income will need to come from increased operating revenues.

<b>PERFORMANCE MEASUREMENTS</b>	<b>2015/16 ACTUAL</b>	<b>2016/17 ACTUAL</b>	<b>2017/18 ESTIMATED</b>	<b>2018/19 PROJECTED</b>
Golf Play Revenue	\$2,342,989	\$2,303,419	\$2,408,800	\$3,847,175
Golf Cart Revenue	\$782,673	\$653,041	\$730,000	\$1,213,550
Golf Shop Revenue	\$147,358	\$143,154	\$159,000	\$259,150
Golf Range Revenue	\$129,275	\$145,786	\$141,000	\$232,650
Golf Food and Beverage	\$343,832	\$312,696	\$341,000	\$542,950

## **INDEPENDENCE GROVE**

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

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

<b>PERFORMANCE MEASUREMENTS</b>	<b>2015/16 ACTUAL</b>	<b>2016/17 ACTUAL</b>	<b>2017/18 ESTIMATED</b>	<b>2018/19 PROJECTED</b>
Boat Rental Revenue	\$287,605	\$287,595	\$280,000	\$445,500
Beach Attendance Revenue	\$95,784	\$78,289	\$77,000	\$123,200
Parking Fee Revenue	\$95,364	\$93,668	\$99,000	\$159,000
Concessionaire Revenue	\$467,620	\$493,298	\$475,000	\$760,000
Site Rental Revenue	\$67,241	\$59,364	\$63,000	\$100,800



## **GREENBELT CULTURAL CENTER**

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

### **KEY OBJECTIVE FOR FY 2018/19**

- Strategically grow the business and private rental program to minimize underutilized rental periods and maximize revenue generating potential of the facility.

**FACILITIES (excluding Golf)**  
**FY 7/1/2018 – 12/31/2019 Budget**

(One-time 18 month budget)

**LAKE COUNTY FOREST PRESERVES**



2017/18 Budget	2017/18 Estimate	2018/19 Request
-------------------	---------------------	--------------------

**Funding Sources**

General Corporate Fund Tax Levy	\$1,091,413	\$993,170	\$1,759,730
Retirement Fund Tax Levy	289,230	279,910	458,300
Grants & Donations	6,500	6,500	9,750
Land and Building Rentals	223,500	253,500	362,280
Easements and License	22,800	23,080	35,700
Charges for Service and Sales	481,550	512,800	758,750
Permits	43,600	43,200	65,400
Programs and Admissions	175,500	179,500	287,800
Concessionaire Revenue	485,400	479,260	760,450
Other Revenue	450	0	0
<b>Total Funding</b>	<b>2,819,943</b>	<b>2,770,920</b>	<b>4,498,160</b>

**Expenditures**

Salaries (27.97 FTE)	1,435,360	1,389,130	2,334,680
Benefits	252,930	232,960	409,680
Payroll taxes and IMRF costs	289,230	279,910	458,300
Commodities	241,343	249,730	369,140
Contractuals	601,080	619,190	926,360
<b>Total Operating Expenses</b>	<b>2,819,943</b>	<b>2,770,920</b>	<b>4,498,160</b>
Capital	0	0	0
<b>Total Expenditures</b>	<b>\$2,819,943</b>	<b>\$2,770,920</b>	<b>\$4,498,160</b>

**GOLF COURSE OPERATIONS**  
**FY 7/1/2018 – 12/31/2019 Budget**

(One-time 18 month budget)

**LAKE COUNTY FOREST PRESERVES**



	<b>2017/18 Budget</b>	<b>2017/18 Estimate</b>	<b>2018/19 Request</b>
<b>Revenues</b>			
Golf Operation Revenues	\$3,946,950	\$3,987,470	\$6,255,270
Retirement Fund Tax Levy	0	0	0
<b>Total Operating Revenues</b>	<b>3,946,950</b>	<b>3,987,470</b>	<b>6,255,270</b>
<b>Expenses</b>			
Salaries (50.95 FTE)	1,732,050	1,646,500	2,727,720
Benefits	190,950	177,730	290,740
Payroll taxes and IMRF costs	313,630	300,210	488,450
Commodities	816,950	825,910	1,248,100
Contractuals	797,790	813,210	1,164,860
<b>Total Operating Expenses</b>	<b>3,851,370</b>	<b>3,763,560</b>	<b>5,919,870</b>
<b>Operating Income</b>	<b>\$95,580</b>	<b>\$223,910</b>	<b>\$335,400</b>
<b>Non-Operating Financial Activity</b>			
<b>Other Funding Sources</b>			
Capital Improvement Reserves	100,840	0	0
Investment Income (Golf Fund)	25,030	34,500	47,250
<b>Other Expenses</b>			
Capital	(204,500)	(227,350)	(257,700)
	<b>(\$78,630)</b>	<b>(\$192,850)</b>	<b>(\$210,450)</b>
<b>Net Cash Generated (Loss)</b>	<b>\$16,950</b>	<b>\$31,060</b>	<b>\$124,950</b>

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

**Budget Summary for Fiscal Year July 2018-Dec 2019**

Fund: 1000

General Corporate Fund

Department

Operations Facilities

**LAKE COUNTY FOREST PRESERVES**

	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Estimate</b>	<b>7/18-12/19 Request</b>
<b>Revenues</b>					
Sale of Fixed Assets	0	0	0	2,620	0
Land & Building Leases	153,603	117,853	93,300	133,550	205,800
Miscellaneous Revenue	1,120	2,386	400	1,640	450
District Housing Rental	101,667	103,709	98,000	80,000	76,500
Concessionaire Revenue	467,620	493,298	485,000	475,000	760,000
Licenses	0	11,400	22,800	23,080	35,700
Admissions-Beach	94,569	76,481	85,000	75,000	120,000
Punch Card Admissions	1,216	1,808	2,000	2,000	3,200
Donations	1,900	30,988	6,500	6,500	9,750
Picnic Permits	3,565	3,470	3,500	3,500	5,600
Special Use Permits	0	0	40,000	40,000	60,000
Fishing Permits	3,143	3,225	3,600	3,200	5,400
Equipment Rental	293,257	292,728	276,000	285,000	453,500
Packaged Sales	3,498	3,214	3,250	3,250	4,950
Banquet Food Sales	600	435	450	0	0
Food and Beverage Sales	12,047	11,810	11,000	11,000	18,000
Seasonal Marina Slip-Resident	61,482	43,786	55,000	55,000	70,000
Seasonal Marina Slip-Non Res	41,399	49,920	40,000	55,000	65,000
Daily Slip Fee	600	450	2,000	500	1,000
Daily Boat Launch Non-Resident	3,500	3,020	2,000	3,000	3,000
Daily Boat Launch Pass	22,776	16,299	24,000	16,000	25,000
Boat Storage	75,372	70,402	60,000	67,000	130,000
Marina Store Sales	3,268	3,575	3,500	3,500	5,780
Boat In/Out Service	22,180	29,648	20,000	30,000	30,000
Trailer Storage	2,711	1,812	5,000	3,500	3,500
Parking Fees	95,364	93,668	85,000	99,000	159,000
Daily Boat Launch Pass-Non Res	10,775	19,771	12,000	20,000	29,000
<b>Total Revenues</b>	<b>\$1,477,232</b>	<b>\$1,485,156</b>	<b>\$1,439,300</b>	<b>\$1,497,840</b>	<b>\$2,280,130</b>
<b>Expenditures</b>					
<b>Personnel</b>					
Salaries & Wages	1,115,149	1,062,914	1,158,410	1,104,610	1,868,080
Part Time Wages	245,728	251,648	268,820	272,770	451,700
Overtime Wages	3,181	3,739	2,300	2,240	3,960
Sick Pay Reimbursement	6,829	5,810	5,830	9,510	10,940
Health Insurance	255,332	237,618	252,930	232,960	409,680
<b>Total Personnel</b>	<b>1,626,219</b>	<b>1,561,729</b>	<b>1,688,290</b>	<b>1,622,090</b>	<b>2,744,360</b>
<b>Commodities</b>					
Office Supplies	2,944	2,109	3,300	3,300	4,800
Furniture & Equipment	9,767	8,797	11,193	10,000	15,000
Postage	125	141	500	430	600
Uniforms	9,572	9,338	8,850	9,600	14,070
Small Tools & Equipment	5,883	5,034	7,400	8,700	10,630
Building Maint. Supplies	112,879	129,088	108,200	115,700	173,550
Equipment Maint. Supplies	31,829	49,859	60,500	60,500	85,750
Operating Supplies	27,909	31,080	30,200	30,300	46,950
Cost of Goods Sold	12,267	8,883	11,200	11,200	17,790
<b>Total Commodities</b>	<b>213,175</b>	<b>244,329</b>	<b>241,343</b>	<b>249,730</b>	<b>369,140</b>

**Budget Summary for Fiscal Year July 2018-Dec 2019**

Fund: 1000

General Corporate Fund

Department

Operations Facilities

**LAKE COUNTY FOREST PRESERVES**

	<b><u>2015/16 Actual</u></b>	<b><u>2016/17 Actual</u></b>	<b><u>2017/18 Budget</u></b>	<b><u>2017/18 Estimate</u></b>	<b><u>7/18-12/19 Request</u></b>
<b>Contractuals</b>					
Computer Fees & Services	0	600	1,500	1,500	4,200
Consulting Fees	11,325	0	3,000	0	3,000
Merchant Credit Card Fees	11,612	12,712	12,000	16,000	25,200
Advertising	1,699	584	1,300	1,400	2,100
Printing	2,618	1,449	2,650	2,780	4,950
Dues & Subscriptions	1,077	837	1,130	1,100	2,200
Licenses & Permits	1,888	5,829	6,610	7,170	7,850
Natural Gas	51,592	59,208	80,400	70,400	105,750
Electricity	181,458	159,419	167,000	167,000	265,350
Telephone	50,488	23,141	28,440	27,820	43,920
Water & Sewer	12,423	10,388	13,000	18,200	28,200
Pest Control	4,775	4,200	5,500	6,100	9,690
Repairs & Maint. Building	66,472	59,002	100,200	93,800	139,350
Repairs & Maint. Equipment	21,612	28,890	45,000	58,000	74,250
Equipment Rental	13,700	22,232	12,770	35,170	19,360
Vehicle Replacement Charge	42,180	29,440	33,400	33,400	66,510
IT Replacement Charge	21,430	16,710	20,340	20,340	29,520
Certifications and Education	235	50	2,390	860	2,360
Professional Development	3,847	3,941	10,150	4,750	12,800
Mileage Reimbursement	437	1,192	2,700	3,400	5,100
Real Estate & Drainage Taxes	6,549	7,221	8,000	6,000	6,000
Miscellaneous Contractuals	41,823	52,864	43,600	44,000	68,700
<b>Total Contractuals</b>	<b>549,240</b>	<b>499,909</b>	<b>601,080</b>	<b>619,190</b>	<b>926,360</b>
<b>Total Operating Expenses</b>	<b>2,388,640</b>	<b>2,305,967</b>	<b>2,530,713</b>	<b>2,491,010</b>	<b>4,039,860</b>
 <b>Net Tax Levy Impact</b>	 <b>911,408</b>	 <b>820,811</b>	 <b>1,091,413</b>	 <b>993,170</b>	 <b>1,759,730</b>

**Budget Summary for Fiscal Year July 2018-Dec 2019**  
Fund: 1000 General Corporate Fund  
Department: Operations Facilities - Fox River Marina



	LAKE COUNTY FOREST PRESERVES				
	<u>2015/16 Actual</u>	<u>2016/17 Actual</u>	<u>2017/18 Budget</u>	<u>2017/18 Estimate</u>	<u>7/18-12/19 Request</u>
<b>Revenues</b>					
Miscellaneous Revenue	61	173	100	60	100
Seasonal Marina Slip-Resident	61,482	43,786	55,000	55,000	70,000
Seasonal Marina Slip-Non Res	41,399	49,920	40,000	55,000	65,000
Daily Slip Fee	600	450	2,000	500	1,000
Daily Boat Launch Non-Resident	3,500	3,020	2,000	3,000	3,000
Daily Boat Launch Pass	22,776	16,299	24,000	16,000	25,000
Boat Storage	75,372	70,402	60,000	67,000	130,000
Boat In/Out Service	22,180	29,648	20,000	30,000	30,000
Trailer Storage	2,711	1,812	5,000	3,500	3,500
Daily Boat Launch Pass-Non Resident	10,775	19,771	12,000	20,000	29,000
<b>Total Revenues</b>	<b>\$240,856</b>	<b>\$235,281</b>	<b>\$220,100</b>	<b>\$250,060</b>	<b>\$356,600</b>
<b>Expenditures</b>					
<b>Personnel</b>					
Salaries & Wages	8,330	9,615	14,810	14,810	23,240
Part Time Wages	26,110	27,788	27,600	27,600	43,600
Sick Pay Reimbursement	192	198	200	210	440
Health Insurance	2,272	2,148	2,580	2,360	3,880
<b>Total Personnel</b>	<b>36,904</b>	<b>39,749</b>	<b>45,190</b>	<b>44,980</b>	<b>71,160</b>
<b>Commodities</b>					
Office Supplies	507	360	800	800	1,050
Postage	0	35	100	80	100
Uniforms	263	109	250	250	370
Small Tools & Equipment	95	29	500	500	750
Building Maint. Supplies	35	0	500	500	750
Equipment Maint. Supplies	0	9,978	10,000	10,000	10,000
Operating Supplies	166	56	800	800	1,200
<b>Total Commodities</b>	<b>1,066</b>	<b>10,567</b>	<b>12,950</b>	<b>12,930</b>	<b>14,220</b>
<b>Contractuals</b>					
Merchant Credit Card Fees	2,712	2,879	3,000	3,000	4,500
Printing	1,170	619	1,000	1,000	2,250
Telephone	1,294	1,749	1,920	1,920	2,880
Equipment Rental	2,330	1,165	1,170	1,170	1,760
IT Replacement Charge	1,090	860	1,050	1,050	1,500
Mileage Reimbursement	0	296	300	300	450
Miscellaneous Contractuals	0	0	3,000	3,000	6,750
<b>Total Contractuals</b>	<b>8,596</b>	<b>7,568</b>	<b>11,440</b>	<b>11,440</b>	<b>20,090</b>
<b>Total Expenditures</b>	<b>46,566</b>	<b>57,884</b>	<b>69,580</b>	<b>69,350</b>	<b>105,470</b>
<b>Net Tax Levy Impact</b>	<b>(194,290)</b>	<b>(177,397)</b>	<b>(150,520)</b>	<b>(180,710)</b>	<b>(251,130)</b>

**Budget Summary for Fiscal Year July 2018/Dec 2019**

Fund: 1000

General Corporate Fund

Department:

Operations Facilities - Independence Grove

**LAKE COUNTY FOREST PRESERVES**

	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Estimate</b>	<b>7/18-12/19 Request</b>
<b>Revenues</b>					
Sale of Fixed Assets	0	0	0	2,620	0
Land & Building Leases	67,242	59,364	50,000	63,000	100,800
Miscellaneous Revenue	995	2,213	200	1,480	200
Concessionaire Revenue	467,620	493,298	475,000	475,000	760,000
Admissions-Beach	94,569	76,481	85,000	75,000	120,000
Punch Card Admissions	1,216	1,808	2,000	2,000	3,200
Donations	1,900	10,988	6,500	6,500	9,750
Picnic Permits	3,565	3,470	3,500	3,500	5,600
Fishing Permits	3,143	3,225	3,600	3,200	5,400
Equipment Rental	293,257	292,728	276,000	285,000	453,500
Packaged Sales	3,498	3,214	3,250	3,250	4,950
Food and Beverage Sales	12,047	11,810	11,000	11,000	18,000
Marina Store Sales	3,268	3,575	3,500	3,500	5,780
Parking Fees	95,364	93,668	85,000	99,000	159,000
<b>Total Revenues</b>	<b>\$1,047,684</b>	<b>\$1,055,842</b>	<b>\$1,004,550</b>	<b>\$1,034,050</b>	<b>\$1,646,180</b>
<b>Expenditures</b>					
<b>Personnel</b>					
Salaries & Wages	120,786	124,179	135,510	135,510	209,930
Part Time Wages	179,703	180,245	201,780	198,700	321,650
Overtime Wages	14	289	300	200	460
Sick Pay Reimbursement	770	793	800	820	1,640
Health Insurance	52,125	52,939	55,230	54,040	82,330
<b>Total Personnel</b>	<b>353,398</b>	<b>358,445</b>	<b>393,620</b>	<b>389,270</b>	<b>616,010</b>
<b>Commodities</b>					
Office Supplies	1,839	1,301	2,000	2,000	3,000
Furniture & Equipment	9,767	8,797	11,193	10,000	15,000
Postage	59	32	200	200	200
Uniforms	6,747	6,110	6,250	6,250	8,000
Small Tools & Equipment	378	486	500	500	750
Building Maint. Supplies	6,507	1,538	8,700	8,700	13,050
Equipment Maint. Supplies	31,118	36,500	36,500	36,500	54,750
Operating Supplies	17,568	21,356	21,400	21,400	32,100
Cost of Goods Sold	12,267	8,883	11,200	11,200	17,790
<b>Total Commodities</b>	<b>86,250</b>	<b>85,003</b>	<b>97,943</b>	<b>96,750</b>	<b>144,640</b>
<b>Contractuals</b>					
Merchant Credit Card Fees	7,719	8,953	8,000	12,000	19,200
Advertising	565	584	1,000	1,000	1,500
Printing	1,162	830	1,500	1,500	2,250
Dues & Subscriptions	464	344	580	580	1,160
Natural Gas	5,803	7,502	7,000	7,000	10,500
Electricity	12,815	11,882	12,000	12,000	19,050
Telephone	4,366	4,638	4,780	5,500	8,250
Water & Sewer	2,731	2,892	2,800	2,800	4,200
Repairs & Maint. Building	0	6,264	4,000	4,000	6,000
Repairs & Maint. Equipment	1,485	2,918	4,000	4,000	6,000
Equipment Rental	3,142	16,285	4,600	27,000	7,100
IT Replacement Charge	6,760	5,230	6,520	6,520	10,500
Certifications and Education	0	50	60	60	60
Professional Development	1,000	813	3,000	1,000	4,400
Mileage Reimbursement	22	138	100	100	150
Miscellaneous Contractuals	29,874	41,166	24,600	30,000	40,450
<b>Total Contractuals</b>	<b>77,908</b>	<b>110,489</b>	<b>84,540</b>	<b>115,060</b>	<b>140,770</b>
<b>Total Operating Expenses</b>	<b>517,556</b>	<b>553,937</b>	<b>576,103</b>	<b>601,080</b>	<b>901,420</b>
<b>Net Tax Levy Impact</b>	<b>(530,128)</b>	<b>(504,905)</b>	<b>(428,447)</b>	<b>(432,970)</b>	<b>(744,760)</b>

**Budget Summary for Fiscal Year July 2018/Dec 2019**

Fund: 1000

General Corporate Fund

Department

Operations Facilities - Greenbelt

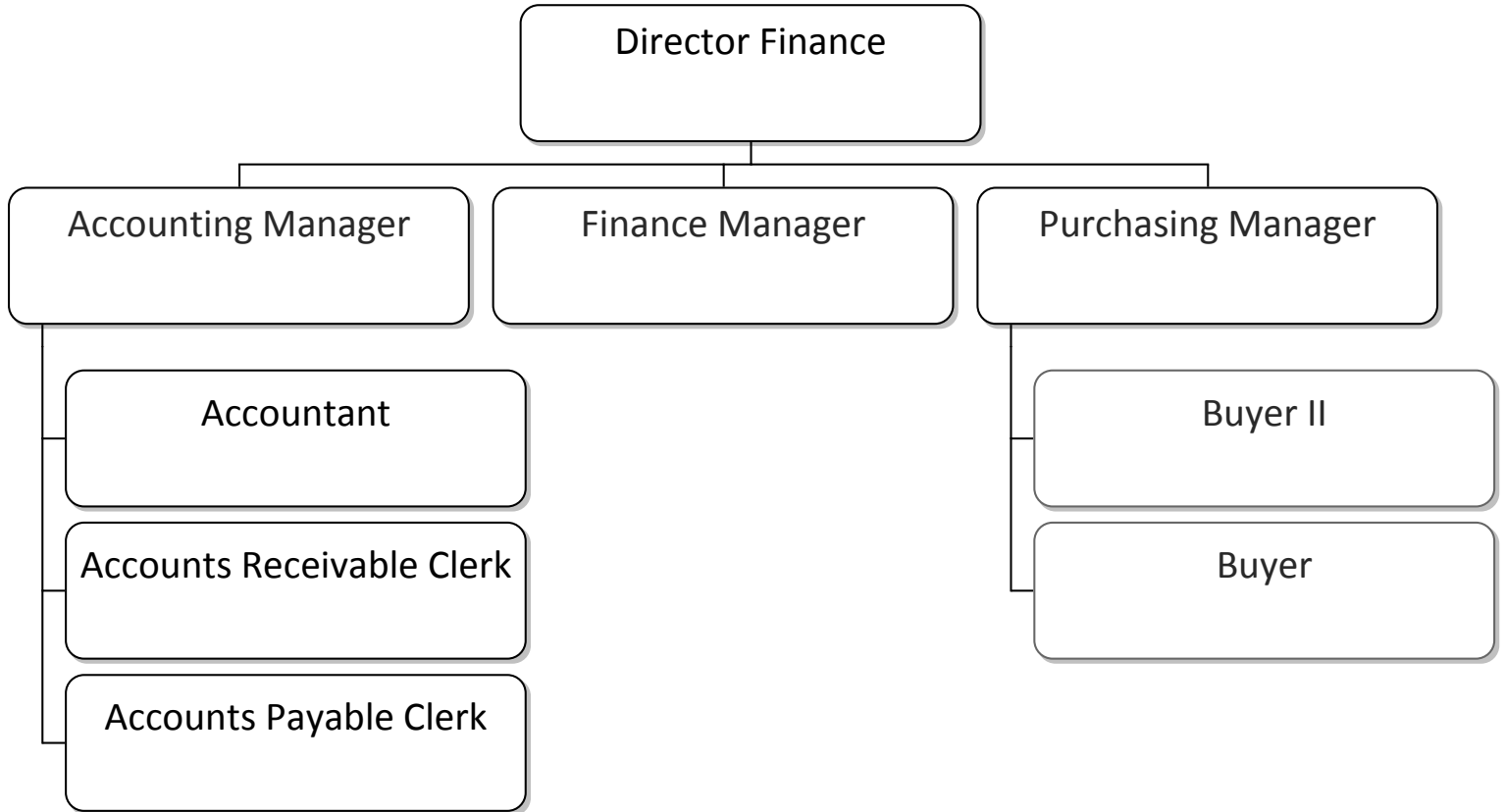
**LAKE COUNTY FOREST PRESERVES**

	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Estimate</b>	<b>7/18-12/19 Request</b>
<b>Revenues</b>					
Land & Building Leases	82,797	44,619	5,500	35,000	52,500
Miscellaneous Revenue	64	0	100	100	150
Concessionaire Revenue	0	0	10,000	0	0
Donations	0	20,000	0	0	0
Banquet Food Sales	600	435	450	0	0
<b>Total Revenues</b>	<b>\$83,461</b>	<b>\$65,054</b>	<b>\$16,050</b>	<b>\$35,100</b>	<b>\$52,650</b>
<b>Expenditures</b>					
<b>Personnel</b>					
Salaries & Wages	84,890	34,878	66,480	36,560	176,610
Part Time Wages	14,817	23,630	15,190	22,000	22,150
Overtime Wages	134	5	0	40	0
Sick Pay Reimbursement	577	1,048	1,050	620	1,240
Health Insurance	28,000	9,724	14,990	6,420	53,990
<b>Total Personnel</b>	<b>128,418</b>	<b>69,285</b>	<b>97,710</b>	<b>65,640</b>	<b>253,990</b>
<b>Commodities</b>					
Office Supplies	598	448	500	500	750
Postage	0	2	100	50	150
Building Maint. Supplies	1,484	929	1,500	1,500	2,250
Operating Supplies	2,937	2,765	3,000	2,700	4,650
<b>Total Commodities</b>	<b>5,019</b>	<b>4,144</b>	<b>5,100</b>	<b>4,750</b>	<b>7,800</b>
<b>Contractuals</b>					
Computer Fees & Services	0	0	900	900	3,000
Merchant Credit Card Fees	1,181	880	1,000	1,000	1,500
Advertising	1,134	0	300	400	600
Printing	286	0	150	280	450
Dues & Subscriptions	90	(30)	30	0	0
Licenses & Permits	1,856	0	610	170	350
Natural Gas	2,596	3,748	3,400	3,400	5,250
Electricity	28,847	27,783	29,000	29,000	46,050
Telephone	14,056	11,719	16,020	14,000	22,800
Water & Sewer	2,165	1,368	2,300	1,400	3,000
Pest Control	236	0	0	0	750
Repairs & Maint. Building	6,000	2,350	13,000	21,000	19,650
Repairs & Maint. Equipment	979	0	4,000	18,000	12,750
Equipment Rental	2,125	2,141	3,000	3,000	4,500
IT Replacement Charge	6,810	4,720	5,370	5,370	6,630
Mileage Reimbursement	335	622	300	300	450
Miscellaneous Contractuals	11,524	8,523	16,000	11,000	21,500
<b>Total Contractuals</b>	<b>80,220</b>	<b>63,824</b>	<b>95,380</b>	<b>109,220</b>	<b>149,230</b>
<b>Total Operating Expenses</b>	<b>213,657</b>	<b>137,253</b>	<b>198,190</b>	<b>179,610</b>	<b>411,020</b>
<b>Net Tax Levy Impact</b>	<b>130,196</b>	<b>72,199</b>	<b>182,140</b>	<b>144,510</b>	<b>358,370</b>



# FINANCE

(9.0 FTE)



## FINANCE

*FY 7/1/2018 – 12/31/2019 Budget*

*(One-time 18 month budget)*

**LAKE COUNTY FOREST PRESERVES**



### **GENERAL PROGRAM STATEMENT**

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

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

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

### **KEY OBJECTIVES FOR FY 2018-19**

- 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.
- Implement Munis document management software.

<b>PERFORMANCE MEASUREMENTS</b>	<b>2015/16 ACTUAL</b>	<b>2016/17 ACTUAL</b>	<b>2017/18 ESTIMATE</b>	<b>2018/19 PROJECTED</b>
Debt Rating – Standard & Poor's <sup>(1)</sup>	AAA	AAA	AAA	AAA
Debt Rating – Moody's <sup>(1)</sup>	Aaa	Aaa	Aaa	Aaa
Number of Debt Issuances or Refundings	2	2	0	0

<sup>(1)</sup> Highest rating

**FINANCE***FY 7/1/2018 – 12/31/2019 Budget**(One-time 18 month budget)***LAKE COUNTY FOREST PRESERVES**

2017/18 Budget	2017/18 Estimate	2018/19 Request
-------------------	---------------------	--------------------

**Funding Sources**

General Corporate Fund Tax Levy	\$1,087,490	\$1,017,100	\$1,897,600
Retirement Fund Tax Levy	106,370	118,080	182,200
Investment Income (Audit Fund)	1,000	2,500	3,100
Use of Audit Fund balance	42,310	6,830	65,060
<b>Total Funding</b>	<b>1,237,170</b>	<b>1,144,510</b>	<b>2,147,960</b>

**Expenditures**

Salaries (9.00 FTE)	665,610	619,610	1,187,970
Benefits	131,640	110,490	265,470
Payroll taxes and IMRF costs	133,750	124,480	232,820
Commodities	8,780	7,150	11,470
Contractuals	297,390	282,780	444,430
<b>Total Operating Expenses</b>	<b>1,237,170</b>	<b>1,144,510</b>	<b>2,142,160</b>
Capital	0	0	5,800
<b>Total Expenditures</b>	<b>\$1,237,170</b>	<b>\$1,144,510</b>	<b>\$2,147,960</b>

**Budget Request for Fiscal Year July 2018/Dec 2019**

Fund: 1000 General Corporate Fund

Department: Finance



## LAKE COUNTY FOREST PRESERVES

	<u>2015/16 Actual</u>	<u>2016/17 Actual</u>	<u>2017/18 Budget</u>	<u>2017/18 Estimate</u>	<u>7/18-12/19 Request</u>
<b>Expenditures</b>					
<b>Personnel</b>					
Salaries & Wages	506,669	522,162	594,270	555,980	1,036,820
Sick Pay Reimbursement	1,945	2,495	2,500	2,960	5,020
Health Insurance	79,232	89,660	117,200	102,550	233,700
<b>Total Personnel</b>	<b>587,846</b>	<b>614,317</b>	<b>713,970</b>	<b>661,490</b>	<b>1,275,540</b>
<b>Commodities</b>					
Office Supplies	3,745	4,065	5,180	5,000	8,070
Computer Hardware	0	0	1,000	0	0
Books, Periodicals, Manuals	0	0	100	100	100
Postage	2,166	1,777	2,300	1,850	3,050
Operating Supplies	208	1,435	200	200	250
<b>Total Commodities</b>	<b>6,119</b>	<b>7,277</b>	<b>8,780</b>	<b>7,150</b>	<b>11,470</b>
<b>Contractuals</b>					
Computer Fees & Services	84,536	88,705	94,790	98,920	160,520
Advertising	584	922	760	1,650	1,000
Printing	4,322	2,020	3,500	2,800	4,000
Dues & Subscriptions	960	940	1,470	940	2,960
Electricity	104,569	110,749	61,130	65,000	98,030
Telephone	722	787	800	770	1,000
Water & Sewer	773	1,008	880	880	2,220
Disposal Services	927	1,138	1,090	1,090	3,000
Pest Control	0	574	830	600	1,260
Repairs & Maint. Building	10,015	10,715	13,500	11,060	19,590
Repairs & Maint. Equipment	0	85	400	400	300
Equipment Rental	17,237	13,004	16,550	14,500	24,480
IT Replacement Charge	7,610	5,570	6,790	6,790	10,380
Professional Development	5,852	4,708	12,300	7,000	15,400
Mileage Reimbursement	0	179	50	80	200
Miscellaneous Contractuals	13,095	11,310	16,150	11,500	16,610
<b>Total Contractuals</b>	<b>251,202</b>	<b>252,414</b>	<b>230,990</b>	<b>223,980</b>	<b>360,950</b>
<b>Total Operating Expenses</b>	<b>845,167</b>	<b>874,008</b>	<b>953,740</b>	<b>892,620</b>	<b>1,647,960</b>

**Budget Request Summary for Fiscal Year July 2018/Dec 2019**

Fund: 2200      Audit Fund

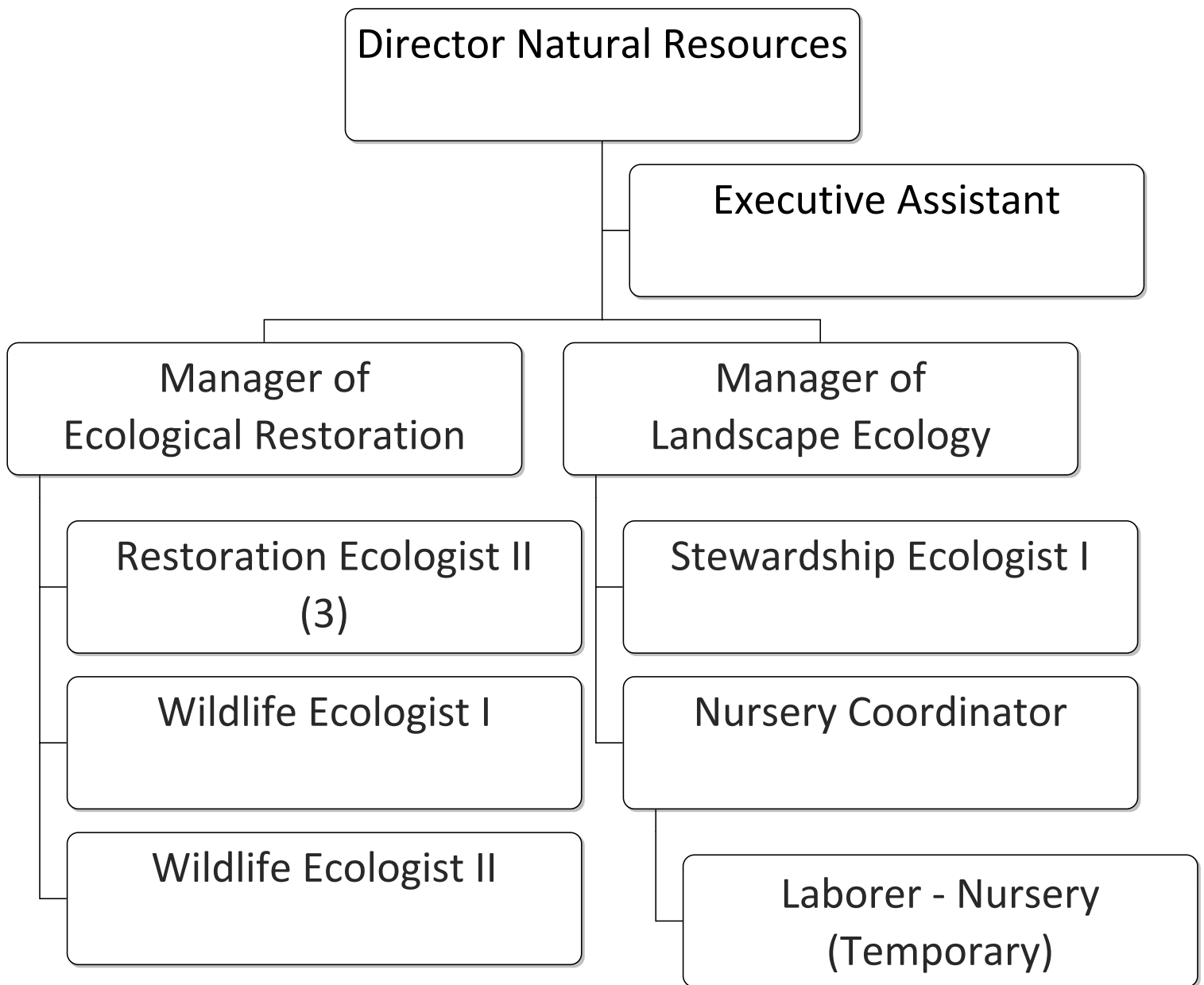
Department:      Finance

**LAKE COUNTY FOREST PRESERVES**

	<u>2015/16</u> <u>Actual</u>	<u>2016/17</u> <u>Actual</u>	<u>2017/18</u> <u>Budget</u>	<u>2017/18</u> <u>Estimate</u>	<u>7/18-12/19</u> <u>Request</u>
<b>Expenditures</b>					
<b>Personnel</b>					
Salaries & Wages	62,092	56,970	68,530	60,370	145,510
Sick Pay Reimbursement	117	305	310	300	620
Health Insurance	9,047	8,807	14,440	7,940	31,770
<b>Total Personnel</b>	<b>71,256</b>	<b>66,082</b>	<b>83,280</b>	<b>68,610</b>	<b>177,900</b>
<b>Contractuals</b>					
Auditing Fees	52,523	60,500	55,000	49,400	56,570
Computer Fees & Services	3,408	3,579	3,760	3,760	6,020
Consulting Fees	7,300	7,000	7,000	5,000	9,000
IT Replacement Charge	790	520	640	640	870
<b>Total Contractuals</b>	<b>64,021</b>	<b>71,599</b>	<b>66,400</b>	<b>58,800</b>	<b>72,460</b>
<b>Total Operating Expenses</b>	<b>135,277</b>	<b>137,681</b>	<b>149,680</b>	<b>127,410</b>	<b>250,360</b>

# NATURAL RESOURCES

(11.4 FTE)



## **NATURAL RESOURCES DEPARTMENT**

### **FY 7/1/2018 – 12/31/2019 Budget Narrative**

*(One-time 18 month budget)*

## **LAKE COUNTY FOREST PRESERVES**



### **GENERAL PROGRAM STATEMENT**

The Natural Resources Department, guided by ecological monitoring and data collection, is responsible for natural resource, ecological and wildlife management projects and programs, including: restoration of natural plant communities for plants and animals, controlled burn management, endangered-threatened-rare species monitoring and management, native seed nursery management, wildlife monitoring, conservation and research, animal damage management, invasive plant species management and farmland licenses. The Department prepares designs, administers and implements ecological restoration plans, projects and programs. It provides contract administration of contractors and consultants, and coordinates and manages the implementation of Board-approved District habitat restoration projects, utilizing in-house staff, partners, contractors and volunteers.

### **KEY OBJECTIVES FOR FY 2018-19**

1. Continue implementation of approved Ten-Year Capital Improvement Plan.
2. Aggressively pursue and take a leadership role with outside partnerships, collaborations, grants and revenue opportunities.
3. Conserve Nature at a Landscape Scale
  - Begin implementation of the Lake County Green Infrastructure Model and Strategy which recommended four 10,000-acre ecological complexes, which include large woodland, wetland and prairie habitats, Lake Michigan protection/restoration areas, water resource areas, and determine economic value of ecosystem services.
  - Continue implementation of the Southern Des Plaines Woodland Habitat Restoration Project including implementation of phase three of the canopy thinning treatments at Old School Forest Preserve, Edward L. Ryerson Conservation Area, Captain Daniel Wright Woods Forest Preserve, MacArthur Woods Forest Preserve, and Grainger Woods Conservation Preserve, and expansion of the woodland breeding bird study in partnership with the Illinois Natural History Survey.
  - Continue pilot project for the removal of buckthorn around Middlefork Savanna Forest Preserve working with the U.S. Forest Service, Bluestem Ecological Services, City of Lake Forest, Lake Forest Open Lands Association and other partners to solicit grant funds and communicating with area neighbors.
  - Continue to enhance the volunteer stewardship program to support current land stewardship efforts and engage the next generation of ecological stewards and volunteers.
  - Complete the implementation of the coastal habitat restoration project at Fort Sheridan as part of the USACE's Great Lakes Fishery and Ecosystem Restoration program and the US Forest Service State and Private Forestry Program.
  - Complete the implementation of the Illinois State Toll Highway Authority mitigation plan at Pines Dunes which includes five years of management to achieve mitigation goals across 300 acres of wetland restoration and upland enhancement areas.

- Coordinate with the Illinois State Toll Highway Authority, Illinois Department of Transportation and the Lake County Division of Transportation for the environmental assessment of the Route 53/120 roadway project including possible open space and mitigation opportunities.
- Coordinate with the Metropolitan Water Reclamation District of Greater Chicago for the design and implementation of the reservoir expansion, mitigation and restoration at Buffalo Creek Forest Preserve and wetland mitigation project at Wright Woods Forest Preserve.
- Continue leading the Chiwaukee Prairie Illinois Beach Lake Plain Partnership with Illinois and Wisconsin Departments of Natural Resources, Wisconsin Nature Conservancy and others to restore the historical hydrological conditions to Spring Bluff Forest Preserve and other natural communities of the Lake Plain.
- Coordinate the implementation of an outreach program to the neighbors and adjacent landowners around Edward L. Ryerson Conservation Area to naturalize golf courses, commercial development and private landowners to establish and enhance a buffer area around Ryerson Woods Nature Preserve.
- Participate in the collaborative efforts with Citizens for Conservation and Bobolink Foundation for restoration of Grassy Lake Forest Preserve, Cuba Marsh Forest Preserve and other open spaces in the southwestern portion of the County.
- Continue priority habitat restoration projects at Grant Woods, Van Patten Woods, Lakewood, Kettle Grove, Grassy Lake, Middlefork Savanna, Rollins Savanna, Spring Bluff, Captain Daniel Wright Woods, Lyons Woods, Prairie Wolf, and Wadsworth Savanna Forest Preserves, Grainger Woods Conservation Preserve and Edward L. Ryerson Conservation Area.

#### 4. Prevent Species Loss

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



5. Improve Water Quality

- Continue implementation of the Ethel's Woods Forest Preserves-North Mill Creek restoration project including engineering, permitting and implementation of Phase Two.
- Participate in the Des Plaines River Working Group to develop a baseline assessment and identify impairments in the Des Plaines River watershed and begin development of an aquatic resource management program.
- Participate in Lake County Stormwater Management Commission's Des Plaines River Watershed planning effort.
- Participate in Lake County Stormwater Management Commission's Lake Michigan Watershed planning effort.
- Participate in the North Branch Watershed Workgroup to develop a baseline assessment and identify impairments in the Des Plaines River watershed and begin development of a water resource management plan.

6. Data-driven Conservation

- Upgrade and update the Ecological Database to provide data for driving decisions about the refinement of the Ecological Complexes, determining restoration priorities and locations for natural communities, determining the status of native species and to provide data for the development of metrics.
- Continued implementation of ecological monitoring and analysis of both ecological and management data, to develop metrics and to assess impacts of restoration and management on flora, fauna and abiotic components of our lands.

<b>PERFORMANCE MEASUREMENTS</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATE</b>	<b>PROJECTED</b>
Prairie, Woodland, Wetlands Seeded (acres)	376	438	350	495
Reforestation (trees/shrubs planted)	7,964	2,975	3,723	4,500
Prescribed Burn Management (acres)	2,391	3,191	3,355	4,950
Small Invasive Tree and Shrub Control (acres)	129	150	123	225
Selective Clearing Projects (acres)	838	929	788	570
Herbaceous Invasive Plant Control (acres)	3,309	2,761	5,217	7,500
Volunteer Stewardship (hours)	13,213	12,280	11,987	20,500
Native Seed Nursery Seed (value)	\$211,000	\$250,000	\$301,000	\$450,000
Farmland Management (acres)	2,519	2,558	2,262	2,340

**NATURAL RESOURCES***FY 7/1/2018 – 12/31/2019 Budget**(One-time 18 month budget)***LAKE COUNTY FOREST PRESERVES**

	<b>2017/18</b>	<b>2018/19</b>
<b>2017/18 Budget</b>	<b>Estimate</b>	<b>Request</b>

**Funding Sources**

Development Fund Tax Levy	\$2,205,603	\$2,243,500	\$3,122,020
Retirement Fund Tax Levy	178,700	169,040	259,120
Grants and Donations	1,231,470	961,960	686,665
Land and Building Rentals	464,350	405,320	464,350
Other Revenues	25,000	23,820	27,800
<b>Total Funding</b>	<b>4,105,123</b>	<b>3,803,640</b>	<b>4,559,955</b>

**Expenditures**

Salaries (11.40 FTE)	886,830	838,900	1,320,010
Benefits	130,240	149,150	198,210
Payroll taxes and IMRF costs	178,700	169,040	259,120
Commodities	112,500	118,820	181,500
Contractuals	1,498,621	1,435,760	1,873,900
<b>Total Operating Expenses</b>	<b>2,806,891</b>	<b>2,711,670</b>	<b>3,832,740</b>
Capital	1,298,232	1,091,970	727,215
<b>Total Expenditures</b>	<b>\$4,105,123</b>	<b>\$3,803,640</b>	<b>\$4,559,955</b>

**Budget Request Summary for Fiscal Year July 2018/Dec 2019**

Fund: 2000 Land Development Fund

Department: Natural Resources

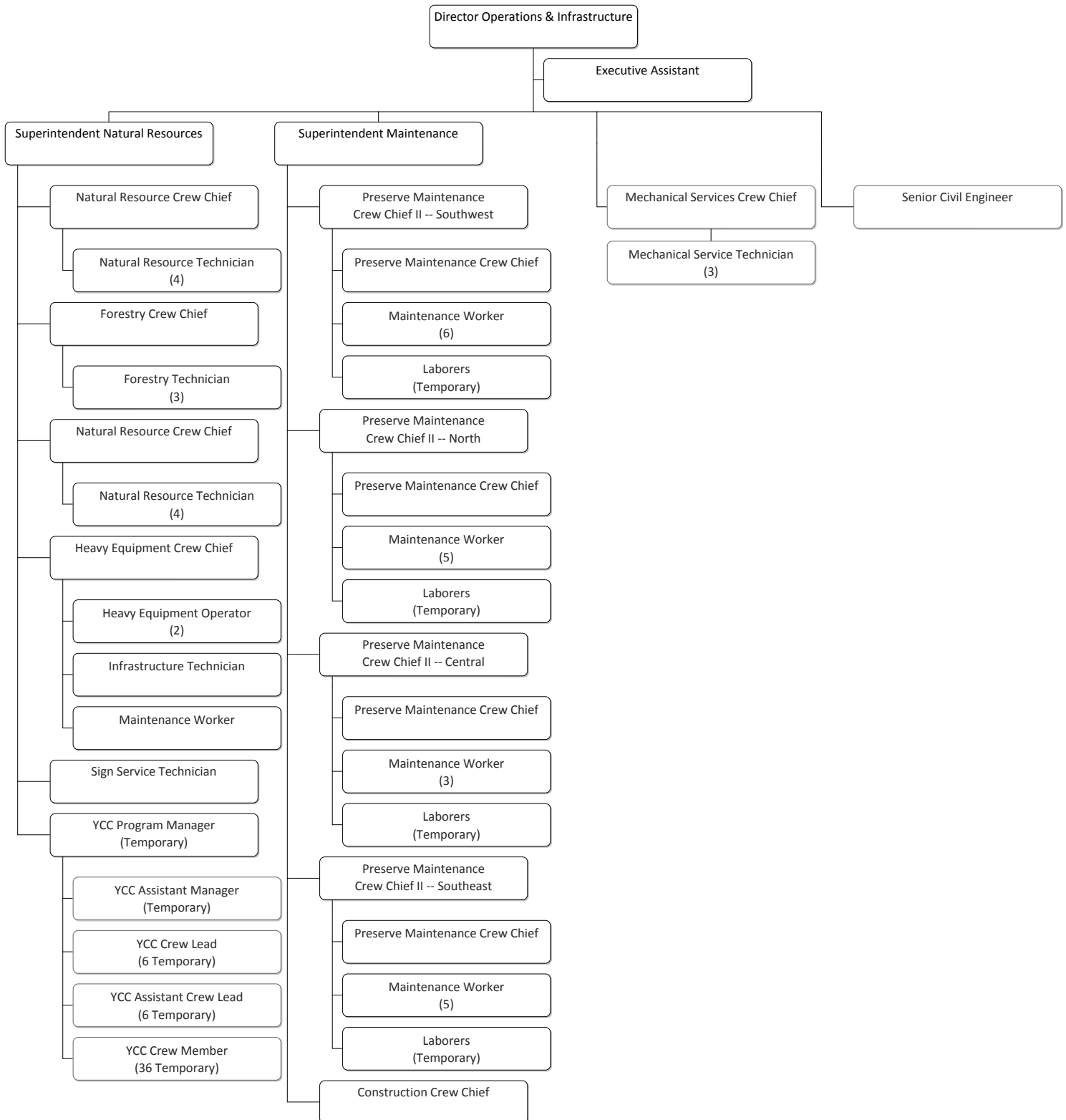
**LAKE COUNTY FOREST PRESERVES**

	<u>2015/16 Actual</u>	<u>2016/17 Actual</u>	<u>2017/18 Budget</u>	<u>2017/18 Estimate</u>	<u>7/18-12/19 Request</u>
<b>Expenditures</b>					
<b>Personnel</b>					
Salaries & Wages	761,958	794,793	869,180	821,750	1,289,630
Part Time Wages	0	1,937	9,900	9,900	14,850
Sick Pay Reimbursement	4,668	7,706	7,750	7,250	15,530
Health Insurance	143,828	132,419	130,240	149,150	198,210
<b>Total Personnel</b>	<b>910,454</b>	<b>936,855</b>	<b>1,017,070</b>	<b>988,050</b>	<b>1,518,220</b>
<b>Commodities</b>					
Office Supplies	1,373	1,434	1,000	1,000	1,500
Books, Periodicals, Manuals	46	4,124	400	4,130	500
Postage	12,568	10,277	11,700	11,720	17,550
Uniforms	1,631	1,208	1,800	1,800	2,700
Small Tools & Equipment	2,515	4,598	2,500	4,560	3,600
Ground Maint. Supplies	76,594	88,104	72,000	71,970	119,000
Equipment Maint. Supplies	858	763	1,100	1,000	1,650
Operating Supplies	22,390	30,123	22,000	22,640	35,000
<b>Total Commodities</b>	<b>117,975</b>	<b>140,631</b>	<b>112,500</b>	<b>118,820</b>	<b>181,500</b>
<b>Contractuals</b>					
Legal Fees	20,650	8,531	14,000	14,000	18,000
Computer Fees & Services	3,000	3,750	5,300	5,300	0
Consulting Fees	190,287	127,841	191,856	178,460	239,850
Advertising	2,319	1,392	1,800	1,800	2,700
Printing	7,647	5,676	12,300	12,440	13,800
Dues & Subscriptions	1,855	19,297	23,000	19,500	25,600
Licenses & Permits	0	0	7,250	850	10,000
Natural Gas	1,045	1,093	1,050	1,050	7,080
Electricity	24,297	25,733	12,220	12,220	18,350
Telephone	21,729	24,509	25,000	24,500	52,600
Water & Sewer	180	234	170	190	420
Disposal Services	215	264	220	200	330
Pest Control	0	133	170	130	240
Ecological Land Mgmt Contract	383,351	381,833	423,182	385,000	575,500
Repairs & Maint. Building	2,327	2,490	2,610	2,570	3,930
Equipment Rental	8,051	10,238	14,320	12,340	20,550
Vehicle Replacement Charge	13,940	13,660	13,660	13,660	20,490
IT Replacement Charge	12,600	13,355	16,210	13,330	26,620
Certifications and Education	776	1,130	550	1,500	830
Professional Development	1,950	4,752	4,900	4,900	7,300
Mileage Reimbursement	424	836	700	700	1,050
Miscellaneous Contractuals	31,426	14,709	31,000	31,400	46,500
<b>Total Contractuals</b>	<b>728,069</b>	<b>661,456</b>	<b>801,468</b>	<b>736,040</b>	<b>1,091,740</b>
<b>Total Operating Expenses</b>	<b>1,756,498</b>	<b>1,738,942</b>	<b>1,931,038</b>	<b>1,842,910</b>	<b>2,791,460</b>
<b>Total Expenditures</b>	<b>1,756,498</b>	<b>1,738,942</b>	<b>1,931,038</b>	<b>1,842,910</b>	<b>2,832,010</b>

# OPERATIONS & INFRASTRUCTURE



(72.62 FTE)



# OPERATIONS AND INFRASTRUCTURE DEPARTMENT

*FY 7/1/2018 – 12/31/2019 Budget Narrative*

*(One-time 18 month budget)*

## LAKE COUNTY FOREST PRESERVES



### **GENERAL PROGRAM STATEMENT**

The Operations and Infrastructure Department consists of four divisions: Administration, Grounds Maintenance, Infrastructure and Natural Resources.

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

The Grounds Maintenance Division performs grounds and trail maintenance, tree and turf maintenance, minor building maintenance, garbage pick-up, snow removal and general upkeep of preserves; assists with the District's natural resources management program through invasive species removal and control, and controlled burning; and maintains a central stores operation for the entire District.

The Infrastructure Division performs utility, roadway and major trail repairs along with other types of service requiring heavy construction equipment; performs building demolitions; installs and repairs fences, signs, benches and gates; performs mechanical repair and preventive maintenance on District vehicles and equipment; fabricates gates and other steel structures; produces District signs and banners; and accomplishes engineering and construction of major capital repair and replacement projects to roads and parking lots, bridges and boardwalks, bathrooms, picnic shelters and other infrastructure.

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

### **KEY OBJECTIVES FOR FY 2018-19**

- Provide maintenance, construction, and natural resource management services to support on-going programs and projects and new initiatives in other departments.
- Review both in-house and outsourced service contracts that provide grounds and infrastructure maintenance to insure the District is using financial resources efficiently.
- Perform additional maintenance responsibilities for recently developed and acquired properties and those scheduled for development and acquisition within the next fiscal year. Continue to ensure coverage of land-banked properties.
- Continue pruning and removing invasive and hazard trees along the Des Plaines River and Millennium Trails.

- Perform demolition and site clean-up of vacated buildings and on recently acquired properties.
- Manage capital improvements to roads and parking lots at various preserves, including the General Offices, Greenbelt Cultural Center, Sun Lake Forest Preserve.
- Continue trail resurfacing and repair projects throughout the District trail system.
- In conjunction with the Ecological Land Management Program, continue to provide staff hours for controlled burning, including overtime and on weekends.
- Complete reforestation projects at Grainger Woods Conservation Preserve, and Grassy Lake, Lyons Woods, Van Patten, Wright Woods and other Forest Preserves.
- Install native seed at Grant Woods, Lakewood, Middlefork Savanna, Rollins Savanna, Van Patten Woods and other Forest Preserves.
- Continue proactive tree maintenance program in developed areas, concentrating on pest and disease management.
- Continue to work with the River Steward volunteer program to clear log jams, remove debris from the river and improve appearance of canoe launches.
- Provide seasonal crew leaders and managers along with materials and equipment for the summer YCC program.
- Review snow and ice control procedures to make improvements in managing the amount of salt (chlorides) applied.

<b>PERFORMANCE MEASUREMENTS</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATE</b>	<b>PROJECTED</b>
Total Acres	30,840	30,855	30,863	30,943
Improved Sites	45	45	45	47
Unimproved Sites	20	20	19	17
Trail Miles Maintained	195	196	200	208
Parking Lots Maintained	145	148	147	150
Buildings and Structures Maintained	157	147	136	125
Picnic Shelters Operated	33	33	33	33
Vehicles and Large Equipment Maintained	178	177	176	179

**OPERATIONS & INFRASTRUCTURE***FY 7/1/2018 – 12/31/2019 Budget**(One-time 18 month budget)***LAKE COUNTY FOREST PRESERVES**

2017/18 Budget	2017/18 Estimate	2018/19 Request
-------------------	---------------------	--------------------

**Funding Sources**

General Corporate Fund Tax Levy	\$5,025,672	\$4,506,320	\$7,040,360
Development Fund Tax Levy	2,706,320	2,651,300	4,040,050
Retirement Fund Tax Levy	878,930	864,260	1,330,820
Grants & Donations	136,990	190,450	219,940
Charges for Service and Sales	659,890	671,480	1,053,870
Other Revenue	264,970	279,690	481,370
Use of Fund balance	133,910	58,920	195,510
<b>Total Funding</b>	<b>9,806,682</b>	<b>9,222,420</b>	<b>14,361,920</b>

**Expenditures**

Salaries (73.94 FTE)	4,361,930	4,289,130	6,779,510
Benefits	936,260	849,720	1,429,870
Payroll taxes and IMRF costs	878,930	864,260	1,330,820
Commodities	1,024,376	927,410	1,530,220
Contractuals	1,061,750	1,006,670	1,571,500
<b>Total Operating Expenses</b>	<b>8,263,246</b>	<b>7,937,190</b>	<b>12,641,920</b>
Capital	1,543,436	1,285,230	1,720,000
<b>Total Expenditures</b>	<b>\$9,806,682</b>	<b>\$9,222,420</b>	<b>\$14,361,920</b>

**Budget Request for Fiscal Year July 2018/Dec 2019**

Fund: 1000 General Corporate Fund

Department: Operations &amp; Infrastructure

**LAKE COUNTY FOREST PRESERVES**

	<u>2015/16 Actual</u>	<u>2016/17 Actual</u>	<u>2017/18 Budget</u>	<u>2017/18 Estimate</u>	<u>7/18-12/19 Budget</u>
<b>Expenditures</b>					
<b>Personnel</b>					
Salaries & Wages	2,304,067	2,337,362	2,402,540	2,323,690	3,708,600
Part Time Wages	203,614	197,038	233,720	233,720	363,590
Overtime Wages	44,159	48,538	69,100	69,460	99,750
Sick Pay Reimbursement	6,232	6,606	6,680	16,120	14,630
Health Insurance	544,251	550,966	603,640	542,200	923,870
<b>Total Personnel</b>	<b>3,102,323</b>	<b>3,140,510</b>	<b>3,315,680</b>	<b>3,185,190</b>	<b>5,110,440</b>
<b>Commodities</b>					
Office Supplies	1,953	1,329	2,000	2,000	3,000
Software	650	0	0	0	0
Postage	252	165	350	350	370
Gasoline & Oil	236,359	207,639	304,600	246,500	456,900
Uniforms	11,434	10,610	10,300	9,780	15,850
Small Tools & Equipment	14,444	13,880	12,800	9,620	20,700
Ground Maint. Supplies	68,643	54,606	110,776	83,000	162,500
Equipment Maint. Supplies	30,780	39,016	39,000	39,000	58,500
Vehicle Maint. Supplies	50,061	43,066	43,500	43,500	65,250
Inventory Variances	(244)	1,103	1,000	2,000	1,500
Landscaping, Trees, Shrubs	2,434	2,127	2,000	2,000	3,000
Operating Supplies	94,540	89,421	103,000	105,380	161,750
<b>Total Commodities</b>	<b>511,306</b>	<b>462,962</b>	<b>629,326</b>	<b>543,130</b>	<b>949,320</b>
<b>Contractuals</b>					
Computer Fees & Services	6,303	4,676	7,200	8,460	17,190
Advertising	2,546	3,281	2,000	4,000	4,000
Printing	25	0	0	0	0
Dues & Subscriptions	15	15	1,100	1,100	1,100
Licenses & Permits	3,434	3,286	2,750	2,750	4,140
Telephone	14,217	14,719	36,020	27,700	40,500
Disposal Services	62,833	53,502	70,000	65,000	99,000
Repairs & Maint. Grounds	152,363	161,714	171,760	146,000	263,440
Repairs & Maint. Equipment	6,337	8,671	15,500	15,800	23,250
Repairs & Maint. Vehicles	9,466	7,424	15,000	15,000	22,500
Equipment Rental	8,724	9,912	10,030	10,100	16,460
Vehicle Replacement Charge	100,700	64,610	71,080	71,080	142,350
IT Replacement Charge	30,260	25,610	29,610	25,610	45,310
Equipment Replacement Chrg	85,310	82,870	82,870	82,870	141,870
Certifications and Education	2,984	2,422	3,140	2,750	6,570
Professional Development	327	768	7,250	5,400	11,750
Mileage Reimbursement	53	100	1,950	1,200	1,800
Miscellaneous Contractuals	1,930	1,964	2,700	3,200	4,050
<b>Total Contractuals</b>	<b>487,827</b>	<b>445,544</b>	<b>529,960</b>	<b>488,020</b>	<b>845,280</b>
<b>Total Operating Expenses</b>	<b>4,101,456</b>	<b>4,049,016</b>	<b>4,474,966</b>	<b>4,216,340</b>	<b>6,905,040</b>
<b>Capital</b>					
Heavy Equipment	0	39,941	0	0	60,000
<b>Capital</b>	<b>0</b>	<b>39,941</b>	<b>0</b>	<b>0</b>	<b>60,000</b>
<b>Total Expenditures</b>	<b>4,101,456</b>	<b>4,088,957</b>	<b>4,474,966</b>	<b>4,216,340</b>	<b>6,965,040</b>



**Budget Request for Fiscal Year July 2018/Dec 2019**

Fund: 2000

Land Development Levy

Department:

Operations &amp; Infrastructure

**LAKE COUNTY FOREST PRESERVES**

	<u>2015/16 Actual</u>	<u>2016/17 Actual</u>	<u>2017/18 Budget</u>	<u>2017/18 Estimate</u>	<u>7/18-12/19 Budget</u>
<b>Expenditures</b>					
<b>Personnel</b>					
Salaries & Wages	1,378,395	1,343,227	1,424,140	1,399,500	2,231,940
Part Time Wages	53,421	42,731	48,900	48,900	85,570
Overtime Wages	29,356	27,274	53,440	74,280	67,500
Sick Pay Reimbursement	1,725	1,751	1,730	1,780	3,620
Health Insurance	310,825	298,614	323,310	298,210	490,370
<b>Total Personnel</b>	<b>1,773,722</b>	<b>1,713,597</b>	<b>1,851,520</b>	<b>1,822,670</b>	<b>2,879,000</b>
<b>Commodities</b>					
Office Supplies	24	73	200	200	200
Software	962	0	0	0	0
Books, Periodicals, Manuals	510	0	100	0	0
Postage	69	76	100	100	100
Gasoline & Oil	31,639	45,113	47,050	47,050	70,600
Uniforms	9,677	7,817	7,200	7,360	9,750
Small Tools & Equipment	7,314	5,180	10,600	10,880	15,500
Building Maint. Supplies	6,504	0	0	0	0
Ground Maint. Supplies	106,180	154,748	158,300	155,590	229,700
Equipment Maint. Supplies	42,467	44,765	35,000	35,000	52,500
Vehicle Maint. Supplies	31,023	31,650	43,500	43,500	65,250
Preserve Signs and Maint.	60,678	30,372	55,000	45,000	82,500
Operating Supplies	36,575	39,195	34,800	36,400	50,200
<b>Total Commodities</b>	<b>333,622</b>	<b>358,989</b>	<b>391,850</b>	<b>381,080</b>	<b>576,300</b>
<b>Contractuals</b>					
Engineering Fees	7,780	0	20,000	20,970	30,000
Computer Fees & Services	7,735	5,566	9,020	4,620	1,200
Advertising	165	308	2,000	2,000	1,000
Dues & Subscriptions	100	2,090	1,970	1,910	3,940
Licenses & Permits	1,000	497	2,750	2,950	4,110
Telephone	7,174	7,218	21,940	12,500	24,800
Disposal Services	12,291	3,028	10,000	10,000	15,000
Insect Management Control	42,463	43,165	45,000	45,000	77,500
Repairs & Maint. Grounds	45,190	0	30,600	29,850	45,900
Repairs & Maint. Equipment	11,277	10,107	15,000	15,150	22,500
Repairs & Maint. Vehicles	9,315	6,111	12,500	12,500	18,750
Equipment Rental	591	780	4,500	4,500	6,500
Vehicle Replacement Charge	96,660	123,790	124,240	124,240	196,350
IT Replacement Charge	5,560	4,470	4,840	4,470	12,440
Equipment Replacement Chrg	150,010	195,880	195,880	195,880	224,550
Certifications and Education	4,823	3,137	4,450	5,220	5,680
Professional Development	4,073	1,452	5,300	5,140	4,800
Mileage Reimbursement	5,459	3,485	4,000	4,000	4,000
Miscellaneous Contractuals	4,406	4,823	3,500	3,500	5,500
<b>Total Contractuals</b>	<b>416,072</b>	<b>415,907</b>	<b>517,490</b>	<b>504,400</b>	<b>704,520</b>
<b>Total Operating Expenses</b>	<b>2,523,416</b>	<b>2,488,493</b>	<b>2,760,860</b>	<b>2,708,150</b>	<b>4,159,820</b>
<b>Capital</b>					
Heavy Equipment	0	0	28,000	28,000	0
<b>Capital</b>	<b>0</b>	<b>0</b>	<b>28,000</b>	<b>28,000</b>	<b>0</b>
<b>Total Expenditures</b>	<b>2,523,416</b>	<b>2,488,493</b>	<b>2,788,860</b>	<b>2,736,150</b>	<b>4,159,820</b>

**Budget Request Summary for Fiscal Year July 2018/Dec 2019**

Fund: 6100 Youth Conservation Corps

Department: Operations &amp; Infrastructure

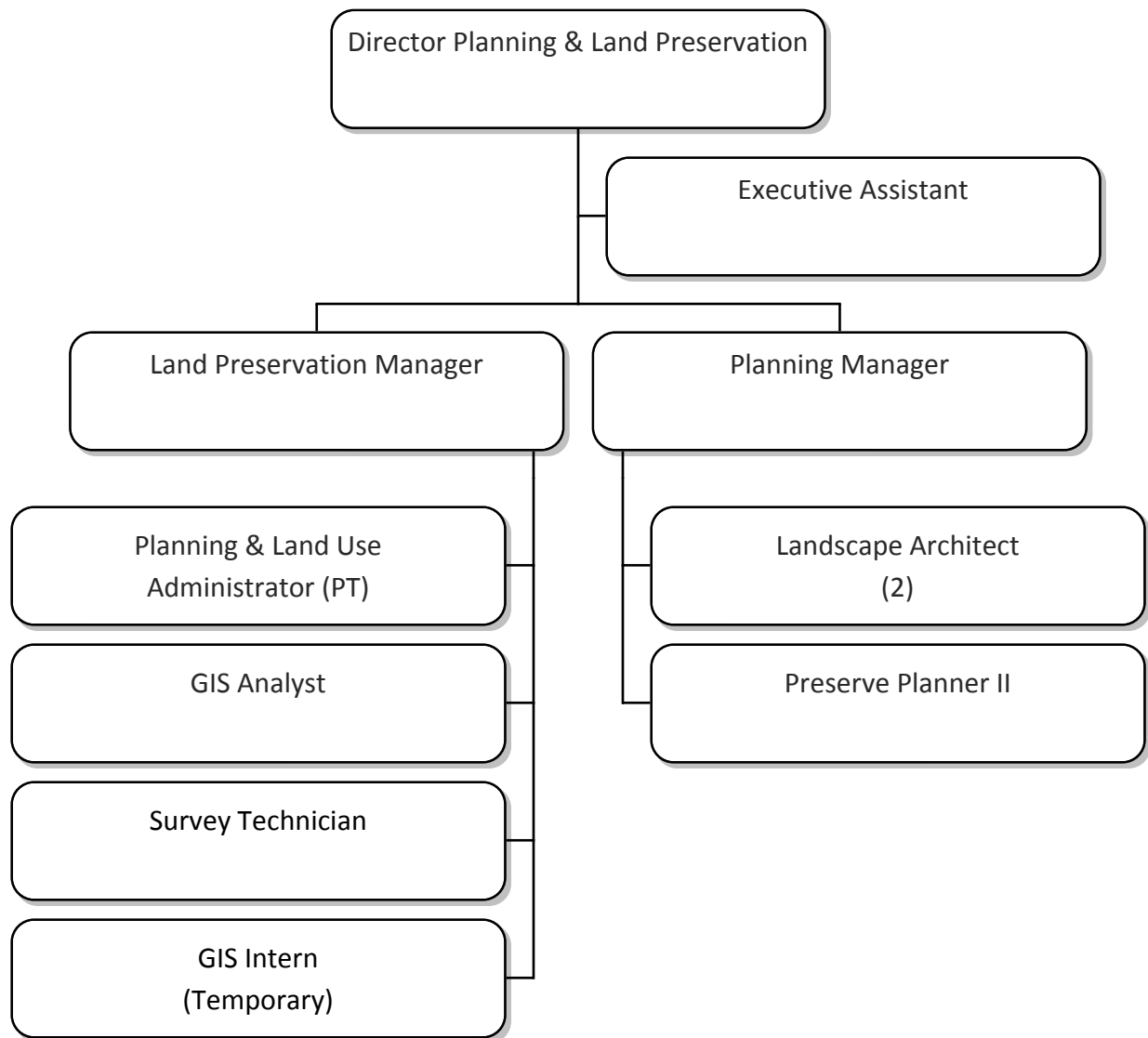
**LAKE COUNTY FOREST PRESERVES**

	<u>2015/16 Actual</u>	<u>2016/17 Actual</u>	<u>2017/18 Budget</u>	<u>2017/18 Estimate</u>	<u>7/18-12/19 Request</u>
<b>Expenditures</b>					
<b>Personnel</b>					
Part Time Wages	90,173	102,979	121,680	121,680	204,310
FICA Contributions	6,916	7,878	9,310	9,310	15,630
<b>Total Expenditures</b>	<b>97,089</b>	<b>110,857</b>	<b>130,990</b>	<b>130,990</b>	<b>219,940</b>

# PLANNING & LAND PRESERVATION



(10.2 FTE)



## PLANNING & LAND PRESERVATION DEPARTMENT

### FY 7/1/2018 – 12/31/2019 Budget Narrative

(One-time 18 month budget)

## LAKE COUNTY FOREST PRESERVES



### **GENERAL PROGRAM STATEMENT**

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

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

### **PLANNING DIVISION KEY OBJECTIVES FOR FY 2018-19**

- Continue implementation of the approved Ten-Year Capital Improvement Plan.
- Continue implementation of the Districtwide trail wayfinding signing project.
- Continue implementation of the Millennium Trail project, including construction and completion of the Russell Road/Van Patten Woods Forest Preserve connection. Complete Phase I engineering and begin Phase II engineering for the Raven Glen/Ethel's Woods Forest Preserves Route 45 tunnel and trail connection and apply for federal funding assistance for the construction. Complete the construction of public access improvements and a portion of the Millennium Trail through Ethel's Woods Forest Preserve. Complete the engineering and begin construction of the portion of the Millennium Trail connecting the existing trails at McDonald Woods Forest Preserve to the Route 45 Bypass.
- Complete a preliminary trail routing study for the proposed Millennium Trail from Route 173 north and east to Hunt Club Road at Pine Dunes Forest Preserve.
- Implement phases of Board-approved master plans including the Waukegan Savanna Forest Preserve Dog Exercise Area, Buffalo Creek Forest Preserve trail and parking lot improvements and the Fort Sheridan Forest Preserve public access improvements. Complete a master plan for Lakewood Forest Preserve and present the plan to District Board for review and approval.
- Continue planning of the Regional Greenway Trail System including connecting the Millennium Trail to the Des Plaines River Trail, completion of a preliminary analysis and engineering study for the final route of the Middlefork Trail and Greenway, and connecting the Middlefork Trail and Greenway to

the Des Plaines River Trail. Continue working with partners to finalize the Millennium Trail routing through Round Lake and identify an implementation strategy for completion of this 2-mile section.

- Begin work on a master plan for Oriole Grove Forest Preserve that identifies key natural resource restoration and public access opportunities. Develop a funding strategy for implementation of the plan and the long term maintenance and operation of the Preserve.
- Assist Lake County Division of Transportation and other partners with the planning and implementation of the Fort Hill Trail, Chain O' Lakes Bike Path and the Route 137 trail connection. Complete a preliminary trail routing study for the section of the Chain O' Lakes Bike Path through Bluebird Meadow Forest Preserve.
- Continue working with the Lake County Division of Transportation to coordinate and complete the Buffalo Creek Forest Preserve wetland mitigation bank and trail expansion, and the Cedar Lake Road trail connection and restoration of the former RV sales and storage facility at Nippersink Forest Preserve.
- Continue working with the Village of Lindenhurst to complete the final plans and construction of a small section of trail connecting a portion of the Village to the District's existing trails at Hastings Lake Forest Preserve.
- Continue working with the Village of Third Lake to complete the final plans and the conversion of a small section of existing grass trail to crushed stone connecting a portion of the Village to the existing trails at Rollins Savanna Forest Preserve.
- Complete the engineering and begin implementation of the trail connecting the Village of Gurnee bike trail to the existing trails at Rollins Savanna Forest Preserve.
- Assist the Operations and Infrastructure Department with the preparation of a site plan for the new grounds maintenance building at Lakewood Forest Preserve.
- Continue coordination with the Illinois Department of Transportation on several projects including; the Route 22 road improvement project and shared use path adjacent Egret Marsh and Heron Creek Forest Preserves; the shared use path adjacent Raven Glen, Ethel's Woods and Pine Dunes Forest Preserves; the Route 45 and Millburn Bypass improvements and the associated Millennium Trail extension between McDonald Woods and Raven Glen Forest Preserves; and the improvements along Route 132 that will provide a trail connecting Duck Farm Dog Exercise Area to Fourth Lake Forest Preserve.
- Coordinate with the Metropolitan Water Reclamation District of Greater Chicago to complete the reservoir expansion, public access improvements and restoration at Buffalo Creek Forest Preserve.
- Continue greenway planning efforts and engage in cooperative working relationships with local municipalities, townships and other partners to identify areas of the County that are not connected to the Regional Greenway Trail System. Develop strategies for implementing safe connections whenever possible. Work with the local communities to extend the Grand Illinois Trail connecting Singing Hills Forest Preserve to Volo Bog and Moraine Hills State Park in McHenry County.
- Coordinate the design and implementation of accessibility improvements at the District's dog exercise areas to achieve compliance with the new Americans with Disabilities Act (ADA) standards, providing adequate access for people of all ages and abilities and reducing long term maintenance costs.

- Assist the Administration Department and a consultant with the development of a self-evaluation and transition plan that will serve as a guide for improving accessibility for people of all ages and abilities to the District's facilities, property, communication, events and programs. It will also ensure that all public access is compliant with ADA. Once the transition plan is approved by the District Board, assist with the implementation of the first phase of improvement projects.
- Continue the District's annual tree and shrub planting program in addition to the tree and shrub planting associated with the mitigation of LCDOT's Fairfield Road and Route 176 intersection improvement project.

## **LAND PRESERVATION DIVISION KEY BOND OBJECTIVES FOR FY 2018-19**

- Continue implementation of the land acquisition plan with remaining bond funds from the 2008 voter-approved referendum bond funds totaling \$148,000,000.
- 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) Partnerships.
- Capitalize on the completed Lake County Green Infrastructure Model & Strategy, building on the previous efforts of the Chicago Wilderness regional Green Infrastructure Vision (GIV), by identifying a more-refined green infrastructure network model with higher resolution and more up-to-date GIS data, to provide a framework for identifying land conservation and restoration opportunities.
- Continue to work with the Public Affairs and Development Department to refine, update and improve the District's new Interactive Trail Map for easy friendly public access to the latest information regarding the District's trails, facilities, amenities and activities.
- Continue to work with the Administration and Natural Resource Departments on the modernization of the ecological database and its associated GIS applications. The new database will provide staff with a more efficient means of collecting, analyzing and using information to support the District's restoration and wildlife preservation goals.
- Continue to develop the Board approved Strategic Objective of a District-wide GIS system by working with all Departments to improve data collection, analysis methods and business work flows. Further expand the District's data collection inventory by expanding the GIS intern program to include more hours of employment.
- Continue working with partners to plan and implement partnership trails. Support that effort through land preservation that is consistent with the District's land preservation goals and the Strategic Plan.
- Continue coordination with the Lake County Division of Transportation on several projects combined within a single Intergovernmental Agreement for the exchange of fee-simple, permanent easement and temporary easement property rights for public access improvements and natural resource benefits. Projects included are at Wadsworth Savanna, Grant Woods, Greenbelt, Captain Daniel Wright Woods and Ray Lake Forest Preserves, and Grainger Woods Conservation Preserve.
- Foster partnerships to leverage lands from private non-profit sources, state and federal grants including the OSLAD and LAWCON programs, intergovernmental agreements, donations and conservation easements.

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

<b><u>PERFORMANCE MEASUREMENTS</u></b>	<b><u>2015/16 ACTUAL</u></b>	<b><u>2016/17 ACTUAL</u></b>	<b><u>2017/18 ESTIMATED</u></b>	<b><u>2018/19 PROJECTED</u></b>
Annual District Acres Preserved (includes easements)	612.9	15.4	8.2 <sup>†</sup>	14 <sup>**</sup>
% of County Preserved by District	10.24%	10.25%	10.25%	10.25%
% of County Preserved w/ Partners (Goal = 20%)	18.16% (54,700 Acres)	18.18% (54,744 Acres)	18.18% (54,752.2 Acres)	18.19% (54,766.2 Acres)
Total Number of Sites	65	65	65	64 <sup>‡</sup>
Average per-acre cost for land	\$27,475	\$26.06	\$32,000	\$28,002 <sup>*</sup>
Total District acreage	30,839.9	30,855.8	30,864.0	30,878.0

<sup>†</sup> Acquisitions estimated to total 19.8 acres, but the number shown includes an 11.6-acre reduction for the IDOT transfer for the Hwy 45 Millburn Bypass.

<sup>\*\*</sup> Acquisitions projected to total 145.1 acres; the number shown includes an expected 131-acre reduction for District's exchange of the 131-acre Black Crown Forest Preserve to the IDNR for the State of Illinois' interests in portions of the Oriole Grove and Prairie Wolf Forest Preserves.

<sup>‡</sup> Reduction due to the expected exchange of the entire 131-acre Black Crown Forest Preserve to the IDNR for the State of Illinois' interests in portions of the Oriole Grove and Prairie Wolf Forest Preserves.

<sup>\*</sup> Per-acre cost is for the projected 145.1 acres to be purchased and does not include 131-acre reduction for the exchange of Black Crown Forest Preserve to the IDNR for the State of Illinois' interests in portions of the Oriole Grove and Prairie Wolf Forest Preserves

**PLANNING & LAND PRESERVATION***FY 7/1/2018 – 12/31/2019 Budget**(One-time 18 month budget)***LAKE COUNTY FOREST PRESERVES**

<b>2017/18 Budget</b>	<b>2017/18 Estimate</b>	<b>2018/19 Request</b>
---------------------------	-----------------------------	----------------------------

**Funding Sources**

Development Fund Tax Levy	\$1,437,480	\$1,486,570	\$1,285,230
Retirement Fund Tax Levy	156,410	161,930	234,660
Land and Building Rentals	199,420	193,180	51,080
Investment Income(Development Fund)	269,000	345,330	282,000
Other Revenues	322,430	1,546,870	275,130
Use of Fund balance	26,876,875	22,772,440	8,497,430
<b>Total Funding</b>	<b>29,261,615</b>	<b>26,506,320</b>	<b>10,625,530</b>

**Expenditures**

Salaries (9.89 FTE)	778,590	805,980	1,197,890
Benefits	129,620	124,700	222,190
Payroll taxes and IMRF costs	156,410	161,930	234,660
Commodities	26,260	26,470	23,050
Contractuals	378,631	333,510	450,310
<b>Total Operating Expenses</b>	<b>1,469,511</b>	<b>1,452,590</b>	<b>2,128,100</b>
Capital (including land acquisition)	27,792,104	25,053,730	8,497,430
<b>Total Expenditures</b>	<b>\$29,261,615</b>	<b>\$26,506,320</b>	<b>\$10,625,530</b>



**Budget Request summary for Fiscal Year July 2018/Dec 2019**

Fund: Planning



**LAKE COUNTY FOREST PRESERVES**

	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Estimate</b>	<b>7/18-12/19 Request</b>
<b>Expenditures</b>					
<b>Personnel</b>					
Salaries & Wages	618,195	626,717	655,540	647,610	1,166,610
Part Time Wages	0	0	0	4,800	69,160
Sick Pay Reimbursement	6,057	1,442	1,490	1,930	7,120
Budgeted Salary Adjustment	0	0	(26,000)	0	(45,000)
Health Insurance	131,551	120,376	122,700	118,350	222,190
<b>Total Personnel</b>	<b>755,803</b>	<b>748,535</b>	<b>753,730</b>	<b>772,690</b>	<b>1,420,080</b>
<b>Commodities</b>					
Office Supplies	2,695	4,923	2,600	2,600	7,100
Software	1,617	0	2,000	2,000	700
Books, Periodicals, Manuals	427	492	650	650	950
Postage	952	242	500	500	1,000
Gasoline & Oil	0	0	0	0	450
Uniforms	369	626	1,000	1,000	1,000
Equipment Maint. Supplies	2,505	495	1,500	1,500	2,250
Operating Supplies	7,589	5,117	6,400	6,400	9,600
<b>Total Commodities</b>	<b>16,154</b>	<b>11,895</b>	<b>14,650</b>	<b>14,650</b>	<b>23,050</b>
<b>Contractuals</b>					
Architect Fees	0	4,516	15,484	10,000	15,000
Legal Fees	38,225	19,328	30,000	30,000	45,000
Engineering Fees	9,000	0	10,000	10,000	15,000
Computer Fees & Services	9,235	6,547	6,500	6,700	25,410
Consulting Fees	22,666	42,769	49,027	42,000	60,500
Advertising	69	383	1,000	1,000	1,000
Printing	67	283	500	500	500
Dues & Subscriptions	4,814	3,416	5,900	5,900	8,570
Electricity	19,444	20,593	8,550	8,550	12,040
Telephone	10,435	10,212	10,600	10,400	37,740
Water & Sewer	144	187	120	200	360
Disposal Services	172	212	150	170	270
Pest Control	0	107	120	120	180
Repairs & Maint. Building	1,862	1,993	1,820	2,060	2,730
Repairs & Maint. Equipment	0	0	2,000	2,000	3,000
Repairs & Maint. Vehicles	0	0	0	500	0
Equipment Rental	3,205	2,418	2,310	3,200	4,140
Vehicle Replacement Charge	15,010	13,340	13,340	13,340	23,520
IT Replacement Charge	14,200	9,020	10,510	10,510	31,790
Equipment Replacement Chrg	0	2,400	2,400	2,400	1,800
Certifications and Education	195	184	2,250	2,000	2,750
Professional Development	3,647	5,367	7,250	7,250	16,460
Mileage Reimbursement	39	50	350	350	550
Real Estate & Drainage Taxes	41,961	41,631	27,000	27,000	27,000
<b>Total Contractuals</b>	<b>194,390</b>	<b>184,956</b>	<b>207,181</b>	<b>196,150</b>	<b>335,310</b>
<b>Total Operating Expenses</b>	<b>966,347</b>	<b>945,386</b>	<b>975,561</b>	<b>983,490</b>	<b>1,778,440</b>
<b>Capital</b>					
Improvements to Buildings	0	0	50,000	50,000	0
Capital Imprvmnts-Preserves	3,179,306	1,258,925	4,163,581	4,484,560	3,055,040
Miscellaneous Capital	0	0	0	0	105,000
<b>Total Capital</b>	<b>3,179,306</b>	<b>1,258,925</b>	<b>4,213,581</b>	<b>4,534,560</b>	<b>3,160,040</b>

**Budget Request summary for Fiscal Year July 2018/Dec 2019**

Fund: Land Acquisition

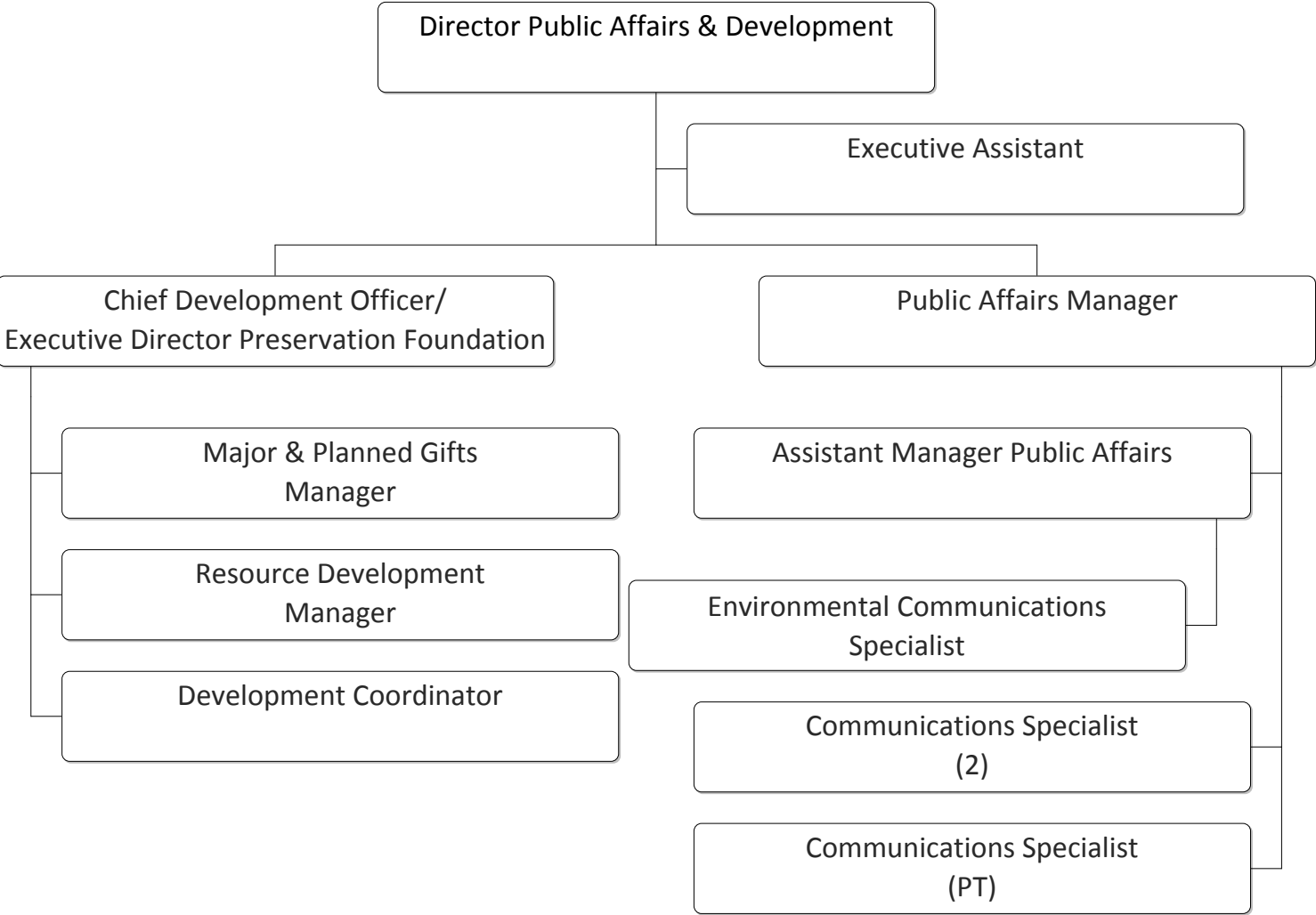


**LAKE COUNTY FOREST PRESERVES**

	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Estimate</b>	<b>7/18-12/19 Request</b>
<b>Expenditures</b>					
<b>Personnel</b>					
Salaries & Wages	109,671	111,880	113,320	117,870	0
Part Time Wages	33,759	32,802	32,170	32,170	0
Sick Pay Reimbursement	2,051	2,039	2,070	1,600	0
Health Insurance	3,899	4,376	6,920	6,350	0
<b>Total Personnel</b>	<b>149,380</b>	<b>151,097</b>	<b>154,480</b>	<b>157,990</b>	<b>0</b>
<b>Commodities</b>					
Office Supplies	6,303	3,318	3,010	3,010	0
Software	6,627	6,690	8,000	8,100	0
Postage	423	162	200	200	0
Gasoline & Oil	238	731	300	410	0
Vehicle Maint. Supplies	0	0	0	0	0
Operating Supplies	505	208	100	100	0
<b>Total Commodities</b>	<b>14,096</b>	<b>11,109</b>	<b>11,610</b>	<b>11,820</b>	<b>0</b>
<b>Contractuals</b>					
Legal Fees	30,629	22,690	8,000	3,500	5,000
Computer Fees & Services	0	100	100	100	0
Consulting Fees	490	15,000	37,000	20,000	0
Dues & Subscriptions	305	370	400	400	0
Electricity	4,792	5,075	2,450	1,910	0
Telephone	2,272	2,394	2,400	1,040	0
Water & Sewer	35	46	30	30	0
Disposal Services	43	52	40	40	0
Pest Control	0	26	30	0	0
Repairs & Maint. Building	532	491	520	240	0
Equipment Rental	790	596	680	300	0
Vehicle Replacement Charge	790	0	0	0	0
IT Replacement Charge	5,100	4,410	5,000	5,000	0
Professional Development	540	440	4,700	4,700	0
Mileage Reimbursement	52	0	100	100	0
Bond Issuance Costs	67,884	0	0	0	0
Miscellaneous Contractuals	0	0	0	0	0
<b>Total Contractuals</b>	<b>114,254</b>	<b>51,690</b>	<b>61,450</b>	<b>37,360</b>	<b>5,000</b>
<b>Total Operating Expenses</b>	<b>277,730</b>	<b>213,896</b>	<b>227,540</b>	<b>207,170</b>	<b>5,000</b>
<b>Capital</b>					
Land Acquisition	16,807,651	62,951	3,100,000	978,590	3,100,000
Title Fees	23,036	3,745	12,000	8,000	12,000
Tax Prorations	1,194	(1,916)	2,000	2,000	2,000
Other Land Acquisition Costs	24,111	36,796	57,255	48,000	40,000
Appraisal Fees	19,500	14,600	10,000	10,500	15,000
Engineering Fees	34,615	5,384	43,535	25,000	25,000
Legal Fees	163,636	27,759	60,000	35,000	35,000
<b>Total Capital</b>	<b>17,073,743</b>	<b>149,319</b>	<b>3,284,790</b>	<b>1,107,090</b>	<b>3,229,000</b>
<b>Total Expenditures</b>	<b>17,351,473</b>	<b>363,215</b>	<b>3,512,330</b>	<b>1,314,260</b>	<b>3,234,000</b>



(11.5 FTE)



## **PUBLIC AFFAIRS AND DEVELOPMENT**

### ***FY 7/1/2018 – 12/31/2019 Budget Narrative***

*(One-time 18 month budget)*

## **LAKE COUNTY FOREST PRESERVES**



### **PUBLIC AFFAIRS - GENERAL PROGRAM STATEMENT**

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

District non-tax revenues are significantly enhanced through this Division's ongoing promotion of the public website, which from the time of its launch on Nov 17, 2014, to February 15, 2018, has generated 43,708 sales orders valued at \$2,374,382.18. The public website offers 1,298 pages of content related to all facets of the District's mission. The website also supports 70 additional web pages for FERN, the District's employee intranet. Additional revenues are generated through marketing and advertising of District golf courses, the Bess Bower Dunn Museum of Lake County, Independence Grove Forest Preserve amenities, merchandising, and other specialty opportunities.

### **KEY OBJECTIVES FOR FY 2018-19**

- Implement key elements of objectives identified as FY2018/19 Strategic Plan priorities:
  - **Branding & Messaging:** Implement tactics that support the Strategic Plan objectives to refine the District's brand usage across all departments and to present focused public awareness messages that inspire people to interact with and support their forest preserves. Work with a branding consultant to update the Districtwide Graphic Standards Manual.
  - **Media and Community Relations:** Create content and develop media strategies that strengthen our presence in the community; build awareness of the District's brand, with special focus on the Bess Bower Dunn Museum of Lake County, Preservation Foundation, natural resources initiatives, District land buys and projects listed on the Capital Improvement Plan, specifically the reopening of Fort Sheridan Forest Preserve and the Lakewood Forest Preserve master plan.
  - **Conservation Initiatives:** Work collaboratively with Natural Resources, Operations, Development and Executive Leadership staff to promote strategic partnerships and broaden awareness and public understanding of large-scale natural resource management and conservation education initiatives, especially among preserve neighbors and visitors, through public information efforts that focus on potential health issues, invasive species,

living with wildlife, habitat restoration, the Green Infrastructure Vision, and the buckthorn control project. Employ the use of drone photography and video to better capture progress of large-scale projects.

- **GIS Technologies:** Work collaboratively with Land Preservation staff to develop and launch new interactive story maps and customer interfaces using Esri and beacon technology.
- **Bess Bower Dunn Museum of Lake County:** Implement tactics that support the Strategic Plan objective to introduce the new Bess Bower Dunn Museum of Lake County (Dunn Museum) as a destination that conveys stories of Lake County's land and people. Promote the Dunn Museum through advertisements, marketing campaigns, public relations and community outreach efforts, and media coverage. Use Public Affairs staff and consultant resources to support online communications, marketing, and promotional efforts for the Dunn Museum's first year of operation.
- **Website Content and Design Management:** Oversee content management and design for the District's LCFPD.org public website, (m)LCFPD.org mobile website, and mobile app. Create new content and functionality driven by Strategic Plan priorities, monitor site analytics and improve site metrics/usability. Monitor e-commerce interactions to insure smooth and successful customer experiences. Increase website revenue from online sales of programs and events, shelter rentals, and permits by continually driving traffic to the website through all available communication and marketing channels.
- **Conversion to Responsive Design:** Work with our website vendor, American Eagle, to convert LCFPD.org to a responsive web design (RWD) in order to provide equal access to information regardless of device. RWD creates dynamic changes to the appearance of a website, depending on the screen size and orientation of the device being used to view it. RWD allows for easier on-screen reading and site navigation with a minimum of resizing, panning or scrolling. RWD provides an optimal viewing experience for the site visitor because it automatically resizes and shuffles page content to the screen size of the device being used. With conversion to RWD, we could eliminate the need to maintain the District's separate mobile website. The use of a single codebase makes maintenance easier over time as only one set of code and content would need to be updated rather than two. RWD is also relatively "future-proof" because it supports new breakpoints needed at any time. If a 5-inch device or 15-inch device takes off in the market, the code can support the new devices. (*Source NNGroup.*)
- **Employee Intranet:** Continue to develop and maintain content and design for the employee website, FERN. Add new forms and functionality to improve the methods of gathering and replying to employee idea submissions, in support of strategic plan Leadership objective.

Public Engagement	Primary Insight	ACTUAL 2016 Calendar Year 12 months	ACTUAL 2017 Calendar Year 12 months	PROJECTED 2018 and 2019 Calendar Years 24 months*
<b>Website LCFPD.org</b>				
	<i>Website Unique</i>	393,000	754,187	2,354,721
	<i>Total Sales Revenue</i>	\$706,656	\$725,455	\$750,000 ('18), \$775,000 ('19)
	<i>Total Number of Orders</i>	14,265	13,489	14,000 ('18), 14,500 ('19)
<b>Horizons<sup>2</sup></b>				
	<i>Annual Total Mailed</i>	130,215	129,364	128,000 ('18), 130,000 ('19)
	<i>Annual Total Printed</i>	161,000	151,500	148,000 ('18), 150,000 ('19)
	<i>Online Flipbook Reads / Impressions</i>	1,513 / 7,988	1,374 / 4,526	2,994/9,866 (by end of '19)
<b>Mobile App</b>				
	<i>Number of Hits</i>	20,795	17,434	36,540
	<i>Annual Downloads</i>	2,169	1,850	2,000 ('18), 2,160 ('19)
<b>Lake County Nature Blog</b>				
	<i>Views</i>	9,456	8,404	18,630
	<i>Country Origins</i>	81	57	33 ('18), 20 ('19)
<b>E-newsletters</b>				
	<i>Total Number of</i>	21,963	24,354	26,789 ('18), 29,200 ('19)
<b>Facebook</b>				
	<i>Likes</i>	7,530	10,150	15,731
	<i>Total Reach</i>	1,131,211	1,029,988	1,174,186 ('18), 1,338,572 ('19)
<b>Twitter</b>				
	<i>Engagement</i>	163,223	163,400	163,579 ('18), 165,214 ('19)
	<i>Followers</i>	3,817	4,221	5,060
<b>Instagram</b>				
	<i>Engagement</i>	1,078	6,170	11,106 ('18), 19,990 ('19)
	<i>Followers</i>	-----	1,161	2,000
<b>YouTube</b>				
	<i>Total Views</i>	7,333	11,057	14,705 ('18), 18,353 ('19)
<b>Flickr</b>				
	<i>Total Photos Uploaded by Members<sup>4</sup></i>	10,323	10,952	11,609 ('18), 12,500 ('19)

\*The "Projected" column reflects estimates for 2018 and 2019 calendar years, 24-month timeframe.

The two "Actual" columns reflect calendar year totals, 12-month timeframe.

<sup>1</sup> Website visitors indicates the number of unique users to the site, or users that have had at least one session within the selected date range. Includes both new and returning users.

<sup>2</sup> Horizons online flipbook reads and impressions regularly change as new online readers discovery the publication. Horizons printed/mailed totals are for calendar year issues in chronological order starting with spring, summer, fall, winter.

<sup>3</sup> Public Affairs staff communicates information about the District to subscribers on nine different email lists. In addition to the main LCFPD email list, the following groups also receive pertinent information about the District: local and regional media, Dunn Museum patrons, golfers, teachers and scout leaders, and those interested in Summer Camps, native plant sale, and special events.

<sup>4</sup> Flickr photos are a moment in time measurement, a selected date range measurement is not available.

## **DEVELOPMENT DIVISION - GENERAL PROGRAM STATEMENT**

The Development Division was created in 2006 to raise non-tax revenue for the District in the form of state and federal competitive grants, private contributions and sponsorships from individuals, corporations and foundations. Working with all District departments, the Development Division raises restricted and unrestricted funds for District operations, projects, programs and capital improvements. In 2007, the Preservation Foundation of the Lake County Forest Preserves was incorporated and received its 501(c)(3) status to aid in this process. Since the inception of the Development Division, through the end of 2017, the division has raised \$14,953,074 in cash and in-kind contributions, a 355 percent return on investment.

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

### **KEY OBJECTIVES FOR FY 2018/19**

- Work with Preservation Foundation of the Lake County Forest Preserves Board of Directors to recruit, orient and engage two to four additional civic or corporate leaders to join the Foundation Board of Directors and a new Museum Advisory Committee.
- Support the work of standing and special committees of the Preservation Foundation, including Executive (governance and nominating), Finance (investments and financial management policies), and Development and Marketing (promotion, awareness, and fundraising).
- Lead the Preservation Foundation Board of Directors and Committees in a process to review and update the Preservation Foundation Strategic Plan, approved in November 2015, to support the District's updated near-term objectives and 25-year strategic directions.
- Build a strong base for the Annual Fund campaign by increasing donor retention rates, securing new corporate and individual donors, and increasing gift amounts from current donors. Grow membership in the Guardian Society, a giving circle of donors who give \$1,000 or more annually to the Annual Fund or specific priorities of the District.
- Working with the Development and Marketing Committee, develop gift marketing and communications plans and analyze the potential for a marquee annual Preservation Foundation fundraising and/or awareness-raising event.
- Working with the Finance Committee, update gift acceptance policy and other policies, as appropriate and manage cash flow and investments of the Preservation Foundation according to updated investment policy.
- Expand and strengthen the Preservation Foundation donor base by engaging new donors and renewed gifts for high priority Forest Preserve programs and projects.
- Work with Preservation Foundation board and committee members and Forest Preserve District staff to raise major gifts to support habitat restoration, public access improvements, and other projects identified in the annual budget and Capital Improvement Plan to extend and accelerate the Forest Preserves work.

- Expand awareness of, interest in, and giving to the Preservation Foundation through a comprehensive social media presence, working with the District’s Public Affairs Division; continuation of the Preservation Foundation “Summer Tour” strategy at a variety of community events across Lake County; and by hosting eight to 10 donor cultivation events, such as private *State of the Preserves* gatherings and behind-the-scenes tours or special events led by District staff.
- Educate current and prospective donors about planned giving opportunities and grow the Preservation Society through planned giving marketing, networking with area wealth advisors and estate planning attorneys, and one-on-one visits with current donors.
- Work with the District Land Preservation Division and the Executive Director to identify opportunities around gifts of conservation land, partial gifts of conservation land, and conservation easements with landowners, as appropriate.
- Secure necessary resources and begin implementation of the recommendations identified in the Constituent Engagement Plan.



<b>Fundraising Revenue</b>	<b>2016/17 Actual</b>	<b>2017/18 Estimated</b>	<b>2018/19 Projected</b>
<b>Annual Fund</b>	\$99,572	\$158,000	\$162,000
<i>Solicitations</i>	2,229	5,000	7,500
<i>Number of Gifts</i>	343	500	850
<i>Average Gift Size</i>	\$290	\$216	\$191
<b>Temporarily (Program) Restricted</b>	\$1,050,769	\$2,406,551	\$3,000,000
<b>Permanently Restricted</b>	\$0	\$29,742	\$1,500,000
<b>Planned Giving</b>			
<i>Planned Giving Inquiries</i>	17	20	30
<i>Planned Giving Intentions</i>	18	25	40
<i>Estimated Value of Unrealized Gifts</i>	\$8,250,000	\$8,250,000	\$10,000,000
<i>Marketing Pieces Mailed</i>	8,682	8,750	12,000
<i>E-marketing Pieces Mailed</i>	5,286	5,100	6,600
<b>Awareness and Fundraising Events</b>			
<i>Gross Revenue from Events</i>	\$61,520	\$67,768	\$119,000
<i>Number of Events</i>	24	25	30
<b>In-Kind Donations</b>	\$79,196	\$83,718	\$126,750
<b>Total Fundraising Revenue</b>	\$1,291,057	\$2,745,779	\$4,907,750
<b>Engagement Activity</b>			
<b>New Donors</b>	292	214	300
<b>Communication Strategies</b>			
<i>E-Newsletter</i>			
<i>Number of Campaigns Sent</i>	12	10	30
<i>Number of Subscribers</i>	1,200	2,270	4,600
<i>Number of Emails Sent</i>	14,321	16,956	39,000
<i>Average Open Rate</i>	59%	36%	40%
<i>Horizon Insert</i>	130,524	131,000	196,500
<i>Donor Stewardship Mailings</i>	8,514	9,500	11,000

**PUBLIC AFFAIRS AND DEVELOPMENT***FY 7/1/2018 – 12/31/2019 Budget**(One-time 18 month budget)***LAKE COUNTY FOREST PRESERVES**

2017/18 Budget	2017/18 Estimate	2018/19 Request
-------------------	---------------------	--------------------

**Funding Sources**

General Corporate Fund Tax Levy	\$1,422,886	\$1,366,870	\$2,112,490
Retirement Fund Tax Levy	175,610	165,130	272,760
Other Revenue	40,040	40,040	60,040
<b>Total Funding</b>	<b>1,638,536</b>	<b>1,572,040</b>	<b>2,445,290</b>

**Expenditures**

Salaries (11.5 FTE)	905,370	851,980	1,392,300
Benefits	152,410	148,910	231,780
Payroll taxes and IMRF costs	175,610	165,130	272,760
Commodities	74,464	78,070	123,900
Contractuals	330,682	327,950	424,550
<b>Total Operating Expenses</b>	<b>1,638,536</b>	<b>1,572,040</b>	<b>2,445,290</b>
Capital	0	0	0
<b>Total Expenditures</b>	<b>\$1,638,536</b>	<b>\$1,572,040</b>	<b>\$2,445,290</b>

**Budget Request Summary for Fiscal Year July 2018/Dec 2019**Fund: 1000  
DepartmentGeneral Corporate Fund  
Public Affairs & Development**LAKE COUNTY FOREST PRESERVES**

	<u>2015/16 Actual</u>	<u>2016/17 Actual</u>	<u>2017/18 Budget</u>	<u>2017/18 Estimate</u>	<u>7/18-12/19 Request</u>
<b>Expenditures</b>					
<b>Personnel</b>					
Salaries & Wages	784,112	778,397	902,260	845,070	1,386,220
Part Time Wages	0	0	0	4,130	0
Overtime Wages	445	1,217	250	100	360
Sick Pay Reimbursement	2,769	2,838	2,860	2,680	5,720
Health Insurance	125,448	124,167	152,410	148,910	231,780
<b>Total Personnel</b>	<b>912,774</b>	<b>906,619</b>	<b>1,057,780</b>	<b>1,000,890</b>	<b>1,624,080</b>
<b>Commodities</b>					
Office Supplies	2,823	935	6,200	1,580	5,250
Digital Supplies	1,150	2,450	2,500	2,530	4,740
Software	3,892	1,375	6,314	5,980	5,980
Books, Periodicals, Manuals	213	0	50	50	0
Postage	45,409	48,847	53,400	54,580	98,380
Operating Supplies	12,577	4,814	6,000	13,350	9,550
<b>Total Commodities</b>	<b>66,064</b>	<b>58,421</b>	<b>74,464</b>	<b>78,070</b>	<b>123,900</b>
<b>Contractuals</b>					
Legal Fees	0	0	0	0	0
Computer Fees & Services	6,755	17,811	13,735	16,550	24,540
Consulting Fees	29,038	26,658	82,110	77,390	48,600
Advertising	5,408	5,154	3,000	3,000	6,500
Printing	94,880	83,879	96,540	94,940	141,760
Photography Services	6,145	1,917	5,000	5,000	7,500
Dues & Subscriptions	3,165	3,382	3,970	4,460	5,640
Telephone	3,578	3,615	3,900	3,850	9,420
Online Communications	5,357	12,349	14,250	14,250	29,350
Vehicle Replacement Charge	5,110	0	0	0	3,480
IT Replacement Charge	17,200	15,130	16,640	15,510	20,670
Professional Development	7,477	5,695	12,900	11,000	20,800
Mileage Reimbursement	534	601	700	730	1,300
Miscellaneous Contractuals	42,463	61,732	77,937	81,270	104,990
<b>Total Contractuals</b>	<b>227,110</b>	<b>237,923</b>	<b>330,682</b>	<b>327,950</b>	<b>424,550</b>
<b>Total Operating Expenses</b>	<b>1,205,948</b>	<b>1,202,963</b>	<b>1,462,926</b>	<b>1,406,910</b>	<b>2,172,530</b>

**Private Donations &  
Sponsorship Revenue  
from the Preservation  
Foundation \***
**\$1,972,355      \$1,291,057      \$2,060,000      \$2,745,779      \$4,907,750**

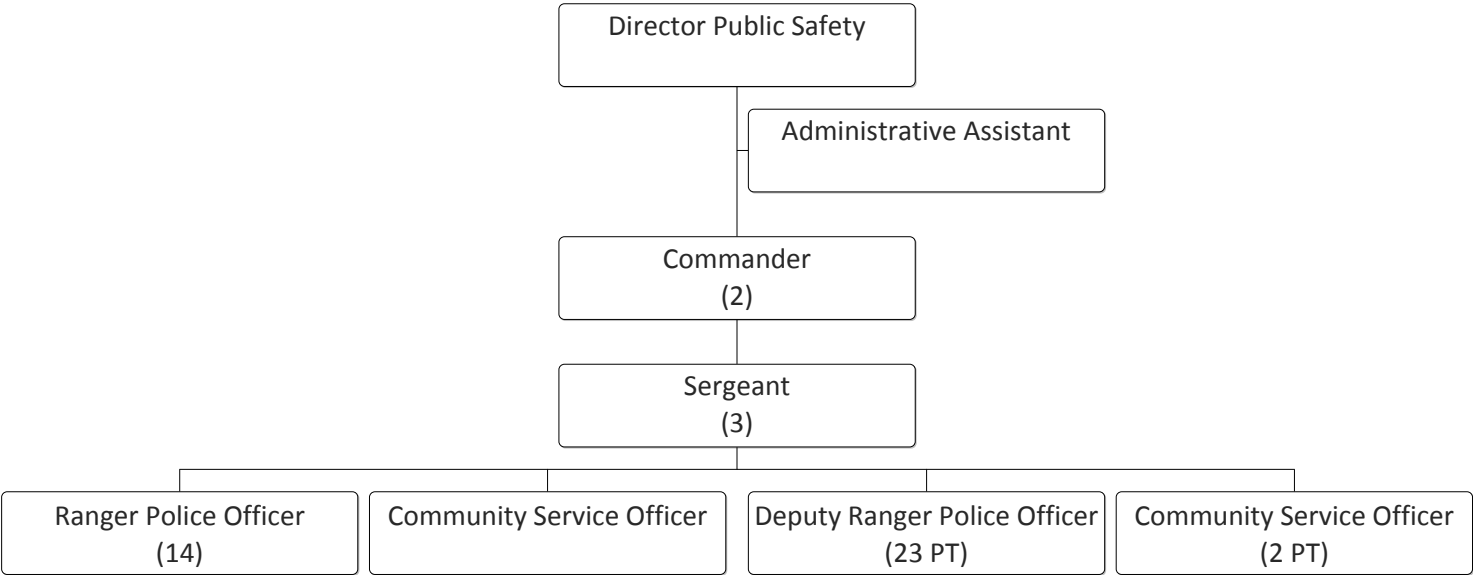
\* Funds are distributed throughout the budget as Donations and Grant Revenue

# PUBLIC SAFETY

---



(29.53 FTE)



## **PUBLIC SAFETY DEPARTMENT**

*FY 7/1/2018 – 12/31/2019 Budget Narrative*

---

*(One-time 18 month budget)*

### **LAKE COUNTY FOREST PRESERVES**



### **GENERAL PROGRAM STATEMENT**

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

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

### **KEY OBJECTIVES FOR FY 2018/19**

- Maintain high standards of training and ensure all training mandated 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.
- Evaluate and enhance trailside safety stop program to educate users about ordinances, proper trail etiquette and safety practices by expanding the education program to all major trail systems.
- Maintain working relations and expand opportunities to work with local fire and police departments to maximize and enhance capabilities of public safety for the preserves and Lake County community.
- Identify opportunities for implementation of community policing and problem-oriented policing procedures through the use of data to identify issues and to ensure sustainability of the low crime rate and high levels of service presently provided.
- Identify and eliminate known encroachments, mark all District boundaries and diligently monitor the boundaries for future encroachments.

<b>PERFORMANCE MEASUREMENTS</b>	<b>2015/16</b>	<b>2016/2017</b>	<b>2017/18</b>	<b>2018/19</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATE</b>	<b>PROJECTED</b>
Public Safety (Ranger) Response Activity	24,016	5,550*	6,000	9,000
Preserve Gates Opened/Closed Daily	65	65	66	67
Picnic Permits	2,244	1,549	1,800	2,300
Annual Dog Permits	6,989	7,544	7,500	9,000
Daily Dog Permits	22,894	12,886	13000	16,000
Annual Horse Permits	443	176	180	210
Youth Group Camping Permits	178	64	75	90
Model Airplane Permits	124	81	90	100

\*Numbers are reduced due to new procedures in place to minimize the fees charged by Lake County for Computer Aided Dispatch generated calls. All other duties and activities are being accounted for on electronic logs maintained at the Public Safety Department.

**PUBLIC SAFETY***FY 7/1/2018 – 12/31/2019 Budget**(One-time 18 month budget)***LAKE COUNTY FOREST PRESERVES**

<b>2017/18 Budget</b>	<b>2017/18 Estimate</b>	<b>2018/19 Request</b>
---------------------------	-----------------------------	----------------------------

**Funding Sources**

General Corporate Fund Tax Levy	\$2,219,110	\$2,119,330	\$3,371,700
Retirement Fund Tax Levy	501,610	485,240	798,010
Permits	660,300	652,300	1,030,950
Other Revenues	74,000	74,000	215,000
<b>Total Funding</b>	<b>3,455,020</b>	<b>3,330,870</b>	<b>5,415,660</b>

**Expenditures**

Salaries (28.51 FTE)	2,146,520	2,076,460	3,529,580
Benefits	329,980	320,510	536,820
Payroll taxes and IMRF costs	501,610	485,240	798,010
Commodities	70,650	67,150	113,050
Contractuals	295,930	271,180	438,200
<b>Total Operating Expenses</b>	<b>3,344,690</b>	<b>3,220,540</b>	<b>5,415,660</b>
Capital	110,330	110,330	0
<b>Total Expenditures</b>	<b>\$3,455,020</b>	<b>\$3,330,870</b>	<b>\$5,415,660</b>

**Budget Request Summary for Fiscal Year July 2018/Dec 2019**

Fund: 1000

General Corporate Fund

Department:

Public Safety

**LAKE COUNTY FOREST PRESERVES**

	<u>2015/16 Actual</u>	<u>2016/17 Actual</u>	<u>2017/18 Budget</u>	<u>2017/18 Estimate</u>	<u>7/18-12/19 Request</u>
<b>Expenditures</b>					
<b>Personnel</b>					
Salaries & Wages	1,525,851	1,586,422	1,669,840	1,596,830	2,789,710
Part Time Wages	346,837	375,230	377,160	377,160	577,500
Overtime Wages	82,843	69,597	87,770	87,770	132,370
Sick Pay Reimbursement	10,764	11,747	11,750	14,700	30,000
Health Insurance	264,679	296,934	329,980	320,510	536,820
<b>Total Personnel</b>	<b>2,230,974</b>	<b>2,339,930</b>	<b>2,476,500</b>	<b>2,396,970</b>	<b>4,066,400</b>
<b>Commodities</b>					
Office Supplies	1,847	2,362	3,000	3,000	4,500
Software	7,400	0	0	0	0
Books, Periodicals, Manuals	0	114	750	750	1,000
Postage	3,221	3,647	3,700	3,400	5,550
Uniforms	21,844	24,269	27,200	25,000	47,000
Small Tools & Equipment	14,713	9,691	19,158	16,000	23,000
Operating Supplies	22,610	19,002	21,000	19,000	32,000
<b>Total Commodities</b>	<b>71,635</b>	<b>59,085</b>	<b>74,808</b>	<b>67,150</b>	<b>113,050</b>
<b>Contractuals</b>					
Computer Fees & Services	10,549	19,038	24,220	23,000	43,880
Merchant Credit Card Fees	17,851	23,034	18,000	18,000	34,500
Advertising	1,147	286	1,200	800	1,800
Printing	13,638	2,316	14,000	13,500	21,000
Dues & Subscriptions	1,895	2,895	2,900	2,400	7,340
Telephone	11,211	10,898	16,000	12,000	27,000
Repairs & Maint. Equipment	62	0	500	300	500
Vehicle Replacement Charge	89,940	92,190	97,000	97,000	145,500
IT Replacement Charge	12,510	8,010	10,100	8,010	19,630
Equipment Replacement Chrg	0	1,940	1,940	1,940	2,910
Certifications and Education	6,006	4,037	12,200	6,500	11,200
Professional Development	4,148	6,176	9,320	6,200	18,440
Mileage Reimbursement	87	106	150	130	400
Fees to County	77,451	60,000	79,000	79,000	90,000
Miscellaneous Contractuals	0	1,443	9,400	2,400	14,100
<b>Total Contractuals</b>	<b>246,495</b>	<b>232,369</b>	<b>295,930</b>	<b>271,180</b>	<b>438,200</b>
<b>Total Operating Expenses</b>	<b>2,549,104</b>	<b>2,631,384</b>	<b>2,847,238</b>	<b>2,735,300</b>	<b>4,617,650</b>
<b>Capital</b>					
Motor Vehicles	15,764	0	0	0	0
Radio Equipment	0	0	110,330	110,330	0
Machinery & Tools	0	0	0	0	3,000
<b>Total Capital</b>	<b>15,764</b>	<b>0</b>	<b>110,330</b>	<b>110,330</b>	<b>3,000</b>
<b>Total Expenditures</b>	<b>2,564,868</b>	<b>2,631,384</b>	<b>2,957,568</b>	<b>2,845,630</b>	<b>4,620,650</b>



# General Corporate Fund



---

***BUDGET FISCAL YEAR 7/1/2018 – 12/31/2019***  
*(One-time 18 month budget)*

# GENERAL CORPORATE FUND

## FY 7/1/2018 – 12/31/2019 Budget Narrative

(One-time 18 month budget)

### LAKE COUNTY FOREST PRESERVES



The General Corporate Fund accounts for all financial resources that are not specifically accounted for in other funds. The total budget for revenue is \$27,405,430 or 51.1% higher than the prior year budget of \$18,133,840. This year the District is transitioning from a July 1 through June 30 fiscal year to a January 1 to December 31<sup>st</sup> fiscal year. This will be an 18 month transitional budget. Comparison with the previous budget is possible, with an additional 6 months in the proposed budget a 50% increase would be expected if the previous year were simply extended. Major revenue sources include:

- **Property Taxes** – The tax levy rate for 2018 is estimated at 57 cents per \$1,000 of equalized assessed value due to levy caps. The 2018 property tax revenue of \$21,881,530 is based on an increase of 3.8% on the Equalized Assessed Valuation for 2017 and 1.50% for 2018. This follows a 25.7% decline over between 2008 and 2014. Replacement tax revenues are budgeted at a lower rate than the previous year. This is due to the State reducing the amount in the current year and the possibility that it will reduce it again in the coming year in order to balance its budget.
- **Non-Tax Revenues** - Total non-tax revenues from interest, rentals, licenses and permits, charges for services and sales, concessionaire revenue and other revenues, are budgeted at \$3,346,670 which is 60.9% higher than last year's budget. The District has completed the relocation of our museum to the General Headquarters building. The Bess Bower Dunn Museum of Lake County (Dunn Museum) opened March 2018 and will resume revenue collections this year.

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

	<u>FY 17/18 Budget</u>	<u>% of Total</u>	<u>FY 18/19 Budget</u>	<u>% of Total</u>	<u>Amount Change</u>	<u>% Change</u>
Property Taxes	\$14,549,300	80.23%	\$21,881,530	79.84%	\$7,332,230	50.40%
Replacement Tax	874,350	4.82%	1,100,000	4.01%	225,650	25.81%
Grants and Donations	38,500	0.21%	120,250	0.44%	81,750	212.34%
Land and Building Rentals	193,480	1.07%	285,110	1.04%	91,630	47.36%
Charges for Service and Sales	576,450	3.18%	965,030	3.52%	388,580	67.41%
Permits	707,400	3.90%	1,101,950	4.02%	394,550	55.77%
Easement and Licenses	34,800	0.19%	53,700	0.20%	18,900	54.31%
Programs and Admissions	332,820	1.84%	589,260	2.15%	256,440	77.05%
Investment Income	175,000	0.97%	295,000	1.08%	120,000	68.57%
Concessionaire Revenue	485,000	2.67%	760,000	2.77%	275,000	56.70%
Other Revenue	166,740	0.92%	253,600	0.93%	86,860	52.09%
	<u><u>\$18,133,840</u></u>	<u><u>100.00%</u></u>	<u><u>\$27,405,430</u></u>	<u><u>100.00%</u></u>	<u><u>\$9,271,590</u></u>	<u><u>51.13%</u></u>

The General Corporate Fund operating budget is \$27,318,530 or 55.3 % higher than the prior year budget of \$17,589,730. Some of the issues affecting expenditures in FY 2018/19 are as follows:

- **Personnel** – Salaries and benefits increased 60.9% to \$20,177,740 to accommodate the 18 month transitional year. The budget includes a 3.00% salary increase, a \$290,000 vacancy/force reduction factor, and an increase of 1.23 full time equivalent positions. A projected 5% increase in health insurance premiums is included.

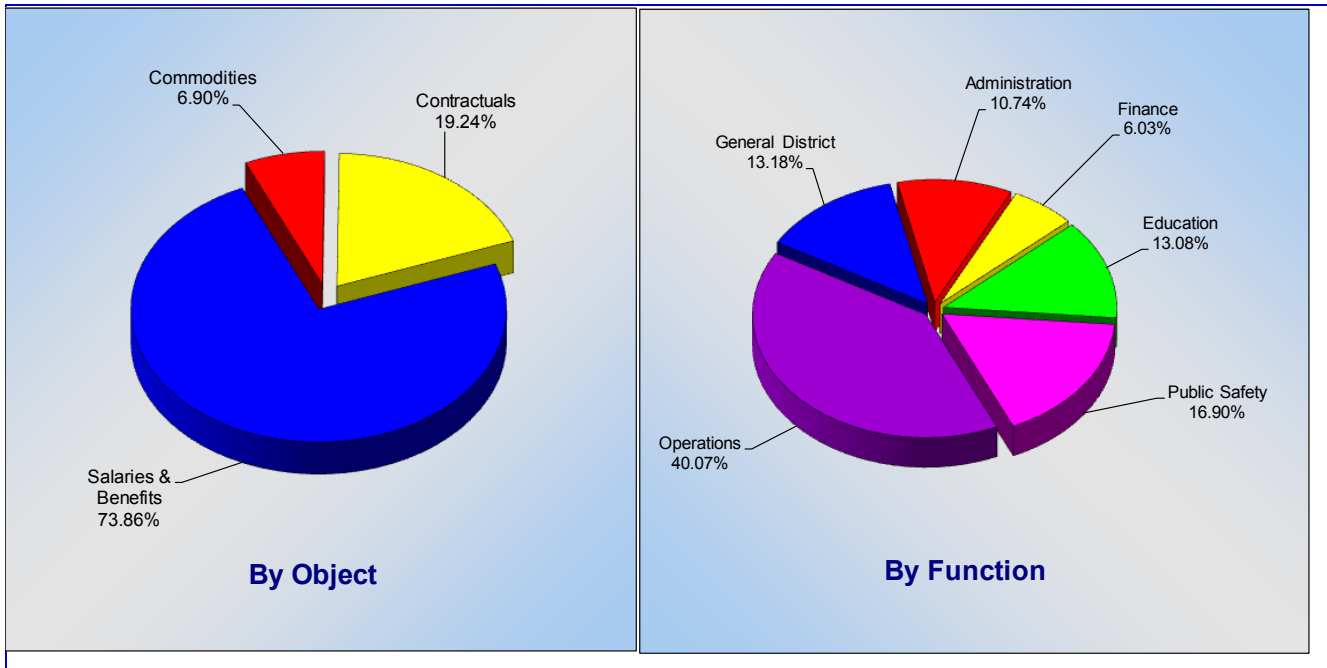
- **Commodities** – Commodities increased \$654,650 or 53.3%. The increase is due to the 18 month transitional year.
- **Contractuals** – Contractuals increased \$1,436,700 or 37.6%. Last year several large expenditures were added to the budget to assist with the implementation of the Districts strategic plan and have been completed and removed. Those included smart phone upgrades in several departments to assist with GIS data gathering, funding for an ADA accessibility transition plan, a membership plan feasibility study, District brand analysis and updating and GIS support.

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

	<u>FY 17/18 Budget</u>	<u>% of Total</u>	<u>FY 18/19 Budget</u>	<u>% of Total</u>	<u>Amount Change</u>	<u>% Change</u>
<b><u>OPERATING BUDGET BY OBJECT:</u></b>						
Salaries & Benefits	\$12,540,290	71.3%	\$20,177,740	73.9%	\$7,637,450	60.9%
Commodities	1,229,380	7.0%	1,884,030	6.9%	654,650	53.3%
Contractuals	3,820,060	21.7%	5,256,760	19.2%	1,436,700	37.6%
<b>Total Operating Budget</b>	<b><u>\$17,589,730</u></b>	<b><u>100.0%</u></b>	<b><u>\$27,318,530</u></b>	<b><u>100.0%</u></b>	<b><u>\$9,728,800</u></b>	<b><u>55.3%</u></b>

	<u>FY 17/18 Budget</u>	<u>% of Total</u>	<u>FY 18/19 Budget</u>	<u>% of Total</u>	<u>Amount Change</u>	<u>% Change</u>
<b><u>OPERATING BUDGET BY FUNCTION:</u></b>						
General District	\$2,710,890	15.4%	\$3,601,200	13.2%	\$890,310	32.8%
Administration	1,770,280	10.1%	2,933,170	10.7%	1,162,890	65.7%
Finance	953,740	5.4%	1,647,960	6.0%	694,220	72.8%
Education	2,313,030	13.1%	3,573,650	13.1%	1,260,620	54.5%
Public Safety	2,843,080	16.2%	4,617,650	16.9%	1,774,570	62.4%
Operations	6,998,710	39.8%	10,944,900	40.1%	3,946,190	56.4%
<b>Total Operating Budget</b>	<b><u>\$17,589,730</u></b>	<b><u>100.0%</u></b>	<b><u>\$27,318,530</u></b>	<b><u>100.0%</u></b>	<b><u>\$9,728,800</u></b>	<b><u>55.3%</u></b>

**General Corporate Fund  
FY 2018/19 Operating Expenditures - \$27,318,530**



- **Capital Expenditures** – The capital budget includes projects totaling \$243,630. These projects include:
  - District Wide Accessibility Improvements
  - Dunn Museum public address system
  - Dunn Museum cameras for security improvement
  - Video surveillance conversion, from ONSSI to NUUO
  - Equipment additions; a front mower, blower and broom and 2 trailers.
- **Interfund Transfers and Debt Service** - The General Corporate Fund will transfer monies from operations and fund balance to other funds and pay debt service as follows:
  - Transfer to the Capital Facilities Improvement Fund for future facility enhancements: \$200,000
  - The total annual Debt Service for the 2008C Debt Certificates is budgeted to be funded from the General Corporate Fund: \$444,520

**Budget Summary for Fiscal Year July 2018/Dec 2019**

Fund: 1000 General Corporate Fund



	LAKE COUNTY FOREST PRESERVES				
	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Estimate	7/18-12/19 Request
<b>Revenues</b>					
Property Tax	13,954,748	14,107,005	14,549,300	14,520,130	21,881,530
Replacement Tax	956,518	1,056,457	874,350	802,080	1,100,000
Interest from Investments	160,251	148,092	175,000	220,000	295,000
Interest from Tax Distribution	1,211	0	0	10,070	0
Gain/Loss Due to MV Adj	74,386	(40,589)	0	0	0
Sale of Fixed Assets	0	11,457	5,000	5,000	10,000
Insurance Claim	2,038	11,907	0	33,340	0
Litigation Proceeds	0	23,400	0	0	0
Lake County Fuel Revenue	31,257	33,680	30,000	30,000	45,000
Land & Building Leases	87,686	61,915	45,480	73,010	107,810
Miscellaneous Revenue	94,237	138,818	77,440	85,390	109,800
District Housing Rental	101,667	103,709	98,000	80,000	76,500
Concessionaire Revenue	0	0	10,000	0	0
Licenses	12,000	23,400	34,800	35,080	53,700
General Program Fees	62,621	64,092	62,600	58,950	73,430
Youth Program Fees	38,852	32,904	35,220	34,530	53,630
Research Services	15,647	11,947	750	350	1,800
Admissions	16,175	1,464	48,000	27,750	150,000
Admissions-Large Programs	27,333	29,874	15,000	18,500	30,000
Administrative Fee	55,223	34,209	40,000	40,000	60,000
Donations	95,264	160,656	31,000	30,630	11,500
Other Grants	0	397	0	0	0
State Grant	500	0	1,000	0	1,000
Federal Grant	0	2,583	0	0	98,000
Picnic Permits	146,540	147,000	140,000	140,000	210,000
Camping Permits	4,040	4,920	4,000	4,000	7,000
Dog Permits	389,742	449,898	360,000	350,000	585,000
Daily Dog Permits	133,819	125,517	130,000	130,000	187,500
Horse Permits	15,080	15,645	14,000	15,000	22,500
Model Aircraft Permits	3,360	3,480	3,300	3,300	4,950
Special Use Permits	52,998	44,637	40,000	40,000	60,000
Vendor Permits	14,000	19,250	9,000	10,000	14,000
Fines	4,844	4,019	4,000	4,000	6,000
Ordinance Violations	48,407	49,287	40,000	40,000	67,500
Transfers	0	0	0	0	0
Merchandise Sales	31,202	12,228	31,500	14,500	79,500
Banquet Food Sales	600	435	450	0	0
Independence Grove	1,047,684	1,055,842	1,004,550	1,034,050	1,646,180
Fox River Marina	240,856	235,281	220,100	250,060	356,600
<b>Total Revenues</b>	<b>\$17,920,786</b>	<b>18,184,816</b>	<b>\$18,133,840</b>	<b>\$18,139,720</b>	<b>\$27,405,430</b>
<b>Expenditures</b>					
<b>Personnel</b>					
Salaries & Wages	8,561,058	8,738,112	9,357,190	9,208,040	15,064,000
Part Time Wages	967,490	1,001,710	1,065,310	1,076,410	1,676,990
Overtime Wages	131,486	123,514	160,120	162,140	237,840
Sick Pay Reimbursement	42,044	39,444	41,010	62,990	92,180
Commissioners Salaries	85,000	84,426	85,000	85,000	127,500
Budgeted Salary Adjustment	0	0	(220,000)	0	(290,000)
Health Insurance	1,768,600	1,833,613	2,051,660	1,894,590	3,269,230
<b>Total Personnel</b>	<b>11,555,678</b>	<b>11,820,819</b>	<b>12,540,290</b>	<b>12,489,170</b>	<b>20,177,740</b>

**Budget Summary for Fiscal Year July 2018/Dec 2019**

Fund: 1000 General Corporate Fund



	LAKE COUNTY FOREST PRESERVES				
	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Estimate	7/18-12/19 Request
<b>Commodities</b>					
Office Supplies	22,722	26,125	28,890	23,770	39,510
Furniture & Equipment	9,767	8,797	11,693	10,200	15,500
Digital Supplies	3,274	1,727	2,500	2,530	4,740
Software	23,335	12,323	21,894	20,980	28,480
Computer Hardware	3,643	5,231	21,080	17,500	20,000
Books, Periodicals, Manuals	387	272	1,700	1,450	2,060
Postage	55,772	59,134	64,170	72,880	121,500
Gasoline & Oil	236,359	207,639	304,600	246,500	456,900
Uniforms	44,392	46,118	49,070	47,100	81,420
Small Tools & Equipment	35,040	28,605	39,358	34,320	54,330
Building Maint. Supplies	114,335	130,595	108,200	115,950	173,550
Ground Maint. Supplies	68,649	54,606	110,776	83,000	162,500
Equipment Maint. Supplies	63,725	89,577	103,500	103,500	150,250
Vehicle Maint. Supplies	50,061	43,066	43,500	43,500	65,250
Inventory Variances	(244)	1,103	1,000	2,000	1,500
Landscaping, Trees, Shrubs	2,434	2,127	2,000	2,000	3,000
Operating Supplies	242,272	223,074	261,596	262,970	390,070
Employee Recognition	35,391	37,472	44,150	44,150	51,930
Cost of Goods Sold	27,449	26,189	29,100	19,200	61,540
<b>Total Commodities</b>	<b>1,038,763</b>	<b>1,003,780</b>	<b>1,248,778</b>	<b>1,153,500</b>	<b>1,884,030</b>
<b>Contractuals</b>					
Legal Fees	334,639	266,329	320,000	305,000	460,000
Computer Fees & Services	179,122	183,150	243,795	234,940	397,220
Consulting Fees	101,300	76,591	337,180	170,140	254,600
Merchant Credit Card Fees	33,525	39,570	34,200	37,200	67,900
Advertising	39,688	47,677	51,130	59,320	86,150
Printing	132,138	102,146	152,380	155,160	233,170
Photography Services	7,064	1,917	7,000	7,000	9,500
Audio & Video Production	0	0	0	0	0
Dues & Subscriptions	54,492	23,261	29,240	28,680	49,270
Licenses & Permits	5,322	9,316	9,560	10,120	12,190
Natural Gas	62,361	70,982	93,300	80,480	120,860
Electricity	315,036	303,751	350,420	349,980	550,990
Telephone	210,790	228,731	253,030	230,830	358,440
Water & Sewer	13,196	12,039	14,880	19,750	31,430
Disposal Services	63,760	54,640	71,090	66,090	102,000
Pest Control	5,755	5,683	7,790	7,420	12,530
Insect Management Control	0	0	0	0	0
Online Communications	24,406	83,482	89,050	88,550	154,350
Repairs & Maint. Building	94,166	87,038	134,490	119,630	195,250
Repairs & Maint. Grounds	152,363	161,714	171,760	146,000	263,440
Repairs & Maint. Equipment	55,610	64,700	102,740	115,040	156,020
Repairs & Maint. Vehicles	9,466	7,424	15,000	15,000	22,500
Equipment Rental	54,460	60,727	51,840	72,090	81,460
Vehicle Replacement Charge	255,560	195,080	210,320	210,320	378,570
IT Replacement Charge	180,610	153,090	174,770	160,350	262,390
Equipment Replacement Chrg	85,310	84,810	84,810	84,810	144,780
Legislative Expenses	27,193	12,496	29,750	29,750	44,250
Certifications and Education	9,535	7,064	18,540	10,820	21,550
Professional Development	45,227	58,008	97,050	71,280	156,750
Mileage Reimbursement	8,943	9,877	14,810	14,740	19,550
Real Estate & Drainage Taxes	6,549	7,221	8,000	6,000	6,000
Fees to County	157,215	139,764	167,570	158,760	222,860
Miscellaneous Contractuals	200,927	214,916	542,193	261,920	380,790
<b>Total Contractuals</b>	<b>2,925,728</b>	<b>2,773,194</b>	<b>3,887,688</b>	<b>3,327,170</b>	<b>5,256,760</b>
<b>Total Operating Expenses</b>	<b>15,520,169</b>	<b>15,596,793</b>	<b>17,676,756</b>	<b>16,969,840</b>	<b>27,318,530</b>

**Budget Summary for Fiscal Year July 2018/Dec 2019**

Fund: 1000 General Corporate Fund



	LAKE COUNTY FOREST PRESERVES				
	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Estimate</b>	<b>7/18-12/19 Request</b>
<b>Capital</b>					
Improvements to Buildings	72,297	0	188,268	188,270	0
Capital Imprvmnts-Preserves	149,668	231,585	1,331,802	1,331,800	50,000
Heavy Equipment	0	39,941	0	0	60,000
Radio Equipment	0	0	110,330	110,330	0
Office Equipment	0	0	0	0	49,780
Computer Hardware	27,845	0	0	0	68,850
Computer Software	0	0	100,000	100,000	0
Miscellaneous Capital	265,442	0	21,524	20,520	12,000
Consolidated General Offices	98,802	805,760	402,443	402,440	0
<b>Total Capital</b>	<b>629,818</b>	<b>1,077,286</b>	<b>2,154,368</b>	<b>2,153,360</b>	<b>243,630</b>
<b>Total Expenditures</b>	<b>16,149,987</b>	<b>16,675,079</b>	<b>19,831,124</b>	<b>19,123,200</b>	<b>27,562,160</b>
 <b>Revenue Excess (Deficit) over Expenditures</b>	 <b>1,770,799</b>	 <b>1,509,737</b>	 <b>(1,697,284)</b>	 <b>(983,480)</b>	 <b>(156,730)</b>
 <b>Funding Transfer to Capital Fac.</b>	 <b>200,000</b>	 <b>200,000</b>	 <b>200,000</b>	 <b>200,000</b>	 <b>200,000</b>
<b>Debt Service 2008C Certificates</b>	<b>722,544</b>	<b>722,431</b>	<b>725,630</b>	<b>725,630</b>	<b>444,520</b>
 <b>Beginning Fund Balance</b>	 <b>21,204,037</b>	 <b>22,052,292</b>	 <b>21,847,754</b>	 <b>22,639,598</b>	 <b>20,730,488</b>
<b>Ending Fund Balance</b>	<b>\$22,052,292</b>	<b>\$22,639,598</b>	<b>\$19,224,840</b>	<b>\$20,730,488</b>	<b>\$19,929,238</b>

# Insurance Fund



---

***BUDGET FISCAL YEAR 7/1/2018 – 12/31/2019***  
***(One-time 18 month budget)***

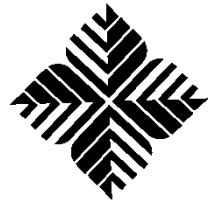


## INSURANCE FUND

### FY 7/1/2018 – 12/31/2019 Budget Narrative

(One-time 18 month budget)

## LAKE COUNTY FOREST PRESERVES



### **GENERAL PROGRAM STATEMENT**

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

The Insurance Fund also provides for safety training in the areas of employee safety, emergency planning, defensive driving, hazard communication, legal compliance; as well as, funding 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 FY 2018-19**

- Protect people, property, and resources from identifiable and controllable risk of loss.
- Reinforce the District's Safety Culture and our efforts to reduce our incident rate. Identify areas for assessment and analysis. Engage leadership in the formulation of recommendations for improved equipment, training and job task execution.
- Continue to empower all employees to take an active role in the District's Safety Performance.
- Conduct accident investigations. Formulate and implement recommendations to prevent repeat occurrences.
- Maintain an adequate fund balance for emergencies to protect the District from a major loss.

PERFORMANCE MEASUREMENTS	2015/16 ACTUAL	2016/17 ACTUAL	2017/18 ESTIMATED	2018/19 PROJECTED
Liability Claims	2	2	1	1
Completed Job Task Observations and Analysis*	-	10	12	20
Incident Rate (calculated based on calendar year)	8 (2016)	7 (2017)	6 (2018)	5 (2019)

\*new measurement

**Budget Request Summary for Fiscal Year July 2018/Dec 2019**

Fund: 2300 Insurance Fund



**LAKE COUNTY FOREST PRESERVES**

	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Estimate</b>	<b>7/18-12/19 Request</b>
<b>Revenues</b>					
Property Tax Levy	926,577	903,920	890,970	887,190	1,238,460
Interest from Investments	26,453	12,128	27,600	37,510	35,000
Insurance Claim	16,934	23,143	0	21,080	0
Miscellaneous Revenue	1,500	2,750	1,500	1,500	1,500
<b>Total Revenues</b>	<b>\$971,464</b>	<b>\$941,941</b>	<b>\$920,070</b>	<b>\$947,280</b>	<b>\$1,274,960</b>
<b>Expenditures</b>					
<b>Personnel</b>					
Salaries & Wages	103,666	128,919	165,350	131,920	226,300
Sick Pay Reimbursement	1,201	390	1,480	1,530	3,060
Health Insurance	9,916	12,857	19,450	17,210	23,360
<b>Total Personnel</b>	<b>114,783</b>	<b>142,166</b>	<b>186,280</b>	<b>150,660</b>	<b>252,720</b>
<b>Commodities</b>					
Operating Supplies	44,072	41,946	54,570	47,190	90,960
<b>Total Commodities</b>	<b>44,072</b>	<b>41,946</b>	<b>54,570</b>	<b>47,190</b>	<b>90,960</b>
<b>Contractuals</b>					
Legal Fees	0	0	5,000	0	5,000
Consulting Fees	9,680	50,667	52,000	10,000	77,000
Dues & Subscriptions	420	499	1,080	1,180	2,470
Liability Insurance	98,659	103,262	110,310	109,070	166,630
Workers Compensation Ins.	295,491	299,050	312,920	317,570	497,970
Property Insurance	210,383	207,174	215,750	213,080	325,170
State Unemployment Ins.	60,466	70,139	60,500	70,140	107,650
Other Insurance	104,468	91,738	121,040	118,750	173,030
Telephone	521	711	600	700	1,870
Loss Prevention and Reduction	35,373	73,754	91,460	85,520	157,790
IT Replacement Charge	640	1,210	1,360	1,210	1,950
Professional Development	5,042	3,141	3,800	3,800	5,800
Mileage Reimbursement	268	275	400	300	400
Pre-Employment Physicals	26,008	22,996	41,000	40,000	61,500
Miscellaneous Contractuals	20,490	10,192	85,720	10,000	88,220
<b>Total Contractuals</b>	<b>867,909</b>	<b>934,808</b>	<b>1,102,940</b>	<b>981,320</b>	<b>1,672,450</b>
<b>Total Operating Expenses</b>	<b>1,026,764</b>	<b>1,118,920</b>	<b>1,343,790</b>	<b>1,179,170</b>	<b>2,016,130</b>
<b>Capital</b>					
Miscellaneous Capital	32,371	22,272	166,000	22,280	100,000
<b>Total Capital</b>	<b>32,371</b>	<b>22,272</b>	<b>166,000</b>	<b>22,280</b>	<b>100,000</b>
<b>Total Expenditures</b>	<b>1,059,135</b>	<b>1,141,192</b>	<b>1,509,790</b>	<b>1,201,450</b>	<b>2,116,130</b>
<b>Revenue Excess (Deficit) over Expenditures</b>	<b>(87,671)</b>	<b>(199,251)</b>	<b>(589,720)</b>	<b>(254,170)</b>	<b>(841,170)</b>
<b>Beginning Fund Balance</b>	<b>2,465,391</b>	<b>2,377,720</b>	<b>2,172,424</b>	<b>2,178,469</b>	<b>1,924,299</b>
<b>Ending Fund Balance</b>	<b>\$2,377,720</b>	<b>\$2,178,469</b>	<b>\$1,582,704</b>	<b>\$1,924,299</b>	<b>\$1,083,129</b>

# Retirement Fund



---

***BUDGET FISCAL YEAR 7/1/2018 – 12/31/2019***  
*(One-time 18 month budget)*

# RETIREMENT FUND – IMRF/FICA

## FY 7/1/2018 – 12/31/2019 Budget Narrative

(One-time 18 month budget)

LAKE COUNTY FOREST PRESERVES



### **GENERAL PROGRAM STATEMENT**

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

### **BACKGROUND**

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

The estimated 2017 market investment return for IMRF is 15.73%. This return translates into investment income of approximately \$5.613 billion after expenses. IMRF estimates that its actuarial return was 14.8%. From an actuarial basis, IMRF assumed it would earn a 7.5% return. The fact that IMRF earned considerably more than its anticipated actuarial return could mean future employer contribution rates will decrease.

IMRF receives no state funding. Since 1978, on average, members (employees) funded 14% of their benefits, investment income 60%, and employers 25%. The District's rate for the regular plan will decrease from 11.98% to 9.96%, a 16.9% decrease in the District's contribution amount, and from 14.96% to 13.65%, a decrease of 8.8% 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 FY2018/19 budget.

<b><u>DISTRICT CONTRIBUTION RATE</u></b>	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>	<b><u>2018</u></b>	<b><u>2019</u></b>
IMRF – Regular Employees	12.13%	11.81%	12.40%	12.50%	11.98%	9.96%
IMRF – Sheriff's Law Enforcement Personnel	18.70%	17.71%	15.70%	15.72%	14.96%	13.65%
FICA - Federal Insurance Compensation Act	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%

**Budget Request Summary for Fiscal Year July 2018/Dec 2019**

Fund: 2100-2110 Retirement Fund

**LAKE COUNTY FOREST PRESERVES**

	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Estimate</b>	<b>7/18-12/19 Request</b>
<b>Revenues</b>					
Property Tax Levy	2,450,004	2,475,035	2,300,860	2,347,640	3,945,310
Interest from Investments	2,942	7,817	5,550	12,000	15,400
Grants & Donations	0	0	0	0	14,670
<b>Total Revenues</b>	<b>\$2,452,946</b>	<b>\$2,482,852</b>	<b>\$2,306,410</b>	<b>\$2,359,640</b>	<b>\$3,975,380</b>
<b>Expenditures</b>					
<b>Personnel</b>					
IMRF Contributions	1,484,311	1,581,716	1,602,280	1,535,510	2,280,590
FICA Contributions	949,333	965,707	1,027,140	1,032,820	1,691,430
<b>Total Personnel</b>	<b>2,433,644</b>	<b>2,547,423</b>	<b>2,629,420</b>	<b>2,568,330</b>	<b>3,972,020</b>
<b>Revenue Excess (Deficit) over Expenditures</b>	<b>19,302</b>	<b>(64,571)</b>	<b>(323,010)</b>	<b>(208,690)</b>	<b>3,360</b>
<b>Beginning Fund Balance</b>	<b>1,358,109</b>	<b>1,377,411</b>	<b>1,260,221</b>	<b>1,312,840</b>	<b>1,104,150</b>
<b>Ending Fund Balance</b>	<b>\$1,377,411</b>	<b>\$1,312,840</b>	<b>\$937,211</b>	<b>\$1,104,150</b>	<b>\$1,107,510</b>

# Land Development Levy Fund



---

***BUDGET FISCAL YEAR 7/1/2018 – 12/31/2019***  
*(One-time 18 month budget)*

# LAND DEVELOPMENT LEVY FUND

## FY 7/1/2018 – 12/31/2019 Budget Narrative

(One-time 18 month budget)

### LAKE COUNTY FOREST PRESERVES



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

The total revenue budget is \$9,183,550 which is \$2,703,580 or 41.7% higher than the prior revenue budget of \$6,479,970. This year the District is transitioning from a July 1 through June 30 fiscal year to a January 1 to December 31<sup>st</sup> fiscal year. This will be an 18 month transitional budget. Comparison with the previous budget is possible, with an additional 6 months in the proposed budget a 50% increase would be expected if the previous year were simply extended. Property tax is the major revenue source of the fund. The Board may levy taxes for constructing, restoring, reconditioning, reconstructing and acquiring improvements, and for the development of land acquired by the District. The amount of taxes levied for development purposes may not exceed .025% of the assessed value of all taxable property as equalized by the Illinois Department of Revenue. The construction development levy rate for 2018 is estimated to be .022% of equalized assessed value.

The total budget for expenditures is \$11,956,320 or 20.66% higher than last year's budget of \$9,009,041. 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:

	<b>FY 17/18 Budget</b>	<b>% of Total</b>	<b>FY 18/19 Budget</b>	<b>% of Total</b>	<b>Amount Change</b>	<b>% Change</b>
<b>EXPENDITURES BY OBJECT:</b>						
Salaries and Benefits	\$3,622,320	36.56%	\$5,817,300	48.65%	\$2,194,980	60.60%
Commodities	519,000	5.24%	780,850	6.53%	261,850	50.45%
Contractuals	1,526,140	15.40%	2,131,570	17.83%	605,430	39.67%
Capital Outlay and Projects	4,241,581	42.81%	3,226,600	26.99%	(1,014,981)	-23.93%
Total Expenditures by Object	<u>\$9,909,041</u>	100.00%	<u>\$11,956,320</u>	100.00%	<u>\$2,047,279</u>	20.66%

	<b>FY 17/18 Budget</b>	<b>% of Total</b>	<b>FY 18/19 Budget</b>	<b>% of Total</b>	<b>Amount Change</b>	<b>% Change</b>
<b>EXPENDITURES BY FUNCTION:</b>						
Operations	\$2,760,860	27.86%	\$4,159,820	34.79%	\$1,398,960	50.67%
Planning and Land Preservation	975,562	9.85%	1,778,440	14.87%	802,878	82.30%
Natural Resources	1,931,038	19.49%	2,791,460	23.35%	860,422	44.56%
Capital Outlay and Projects	4,241,581	42.81%	3,226,600	26.99%	(1,014,981)	-23.93%
Total Expenditures by Function	<u>\$9,909,041</u>	100.00%	<u>\$11,956,320</u>	100.00%	<u>\$2,047,279</u>	20.66%

**Budget Request Summary for Fiscal Year July 2018/Dec 2019**

Fund: 2000 Land Development Levy

**LAKE COUNTY FOREST PRESERVES**

	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Estimate</b>	<b>7/18-12/19 Request</b>
<b>Revenues</b>					
Property Tax Levy	5,750,875	5,840,901	6,062,540	6,049,990	8,753,420
Interest from Investment	142,829	40,313	95,000	173,090	155,000
Miscellaneous Revenue	866	26,621	1,000	26,140	1,000
Donations	746,568	180,843	187,730	220,560	140,430
Developer Contributions	0	147,899	0	0	0
State Grants	150,970	0	133,700	131,850	133,700
Federal Grants	224,218	0	0	200,000	0
Insurance Claims	0	0	0	93,880	0
Transfers	75,508	0	0	0	0
<b>Total Revenues</b>	<b>\$7,091,834</b>	<b>\$6,236,577</b>	<b>\$6,479,970</b>	<b>\$6,895,510</b>	<b>\$9,183,550</b>
<b>Expenditures</b>					
<b>Personnel</b>					
Salaries & Wages	2,758,548	2,764,737	2,948,860	2,868,860	4,688,180
Part Time Wages	53,421	44,668	58,800	63,600	169,580
Overtime Wages	29,356	27,274	53,440	74,280	67,500
Sick Pay Reimbursement	12,450	10,899	10,970	10,960	26,270
Budgeted Salary Adjustment	0	0	(26,000)	0	(45,000)
Health Insurance	586,204	551,409	576,250	565,710	910,770
<b>Total Personnel</b>	<b>3,439,979</b>	<b>3,398,987</b>	<b>3,622,320</b>	<b>3,583,410</b>	<b>5,817,300</b>
<b>Commodities</b>					
Office Supplies	4,092	6,430	3,800	3,800	8,800
Software	2,579	0	2,000	2,000	700
Books, Periodicals, Manuals	983	4,616	1,150	4,780	1,450
Postage	13,589	10,595	12,300	12,320	18,650
Gasoline & Oil	31,639	45,113	47,050	47,050	71,050
Uniforms	11,677	9,651	10,000	10,160	13,450
Small Tools & Equipment	9,829	9,778	13,100	15,440	19,100
Building Maint. Supplies	6,504	0	0	0	0
Ground Maint. Supplies	182,774	242,852	230,300	227,560	348,700
Equipment Maint. Supplies	45,830	46,023	37,600	37,500	56,400
Vehicle Maint. Supplies	31,023	31,650	43,500	43,500	65,250
Preserve Signs and Maint.	60,678	30,372	55,000	45,000	82,500
Operating Supplies	66,554	74,435	63,200	65,440	94,800
<b>Total Commodities</b>	<b>467,751</b>	<b>511,515</b>	<b>519,000</b>	<b>514,550</b>	<b>780,850</b>
<b>Contractuals</b>					
Architect Fees	0	4,516	15,484	10,000	15,000
Legal Fees	58,875	27,859	44,000	44,000	63,000
Engineering Fees	16,780	0	30,000	30,970	45,000
Computer Fees & Services	19,970	15,863	20,820	16,620	26,610
Consulting Fees	212,953	170,610	240,883	220,460	300,350
Advertising	2,553	2,083	4,800	4,800	4,700
Printing	7,714	5,959	12,800	12,940	14,300
Dues & Subscriptions	6,769	24,803	30,870	27,310	38,110
Licenses & Permits	1,000	497	10,000	3,800	14,110
Natural Gas	1,045	1,093	1,050	1,050	7,080
Electricity	43,741	46,326	20,770	20,770	30,390
Telephone	39,338	41,939	57,540	47,400	115,140
Water & Sewer	324	421	290	390	780
Disposal Services	12,678	3,504	10,370	10,370	15,600
Pest Control	0	240	290	250	420
Insect Management Control	42,463	43,165	45,000	45,000	77,500
Ecological Land Mgmt Contract	383,351	345,833	423,182	385,000	575,500



**Budget Request Summary for Fiscal Year July 2018/Dec 2019**

Fund: 2000 Land Development Levy

**LAKE COUNTY FOREST PRESERVES**

	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Estimate</b>	<b>7/18-12/19 Request</b>
Repairs & Maint. Building	4,189	4,483	4,430	4,630	6,660
Repairs & Maint. Grounds	45,190	0	30,600	29,850	45,900
Repairs & Maint. Equipment	11,277	10,107	17,000	17,150	25,500
Repairs & Maint. Vehicles	9,315	6,111	12,500	13,000	18,750
Equipment Rental	11,847	13,436	21,130	20,040	31,190
Vehicle Replacement Charge	125,610	150,790	151,240	151,240	240,360
IT Replacement Charge	32,360	26,845	31,560	28,310	70,850
Equipment Replacement Chrg	150,010	198,280	198,280	198,280	226,350
Certifications and Education	5,794	4,451	7,250	8,720	9,260
Professional Development	9,670	11,571	17,450	17,290	28,560
Mileage Reimbursement	5,922	4,371	5,050	5,050	5,600
Real Estate & Drainage Taxes	41,961	41,631	27,000	27,000	27,000
Miscellaneous Contractuals	35,832	19,532	34,500	34,900	52,000
<b>Total Contractuals</b>	<b>1,338,531</b>	<b>1,262,319</b>	<b>1,526,140</b>	<b>1,436,590</b>	<b>2,131,570</b>
<b>Total Operating Expenses</b>	<b>5,246,261</b>	<b>5,172,821</b>	<b>5,667,460</b>	<b>5,534,550</b>	<b>8,729,720</b>
<b>Capital</b>					
Bridges and Trails	14,352	0	0	0	0
Heavy Equipment	0	0	28,000	28,000	0
Computer Software	0	0	0	0	26,010
Miscellaneous Capital	0	0	0	0	105,000
Capital Imprvmnts-Preserves	3,179,306	1,258,925	4,213,581	4,534,560	3,095,590
<b>Total Capital</b>	<b>3,193,658</b>	<b>1,258,925</b>	<b>4,241,581</b>	<b>4,562,560</b>	<b>3,226,600</b>
<b>Total Expenditures</b>	<b>8,439,919</b>	<b>6,431,746</b>	<b>9,909,041</b>	<b>10,097,110</b>	<b>11,956,320</b>
<b>Revenue Excess (Deficit) over Expenditures</b>	<b>(1,348,085)</b>	<b>(195,169)</b>	<b>(3,429,071)</b>	<b>(3,201,600)</b>	<b>(2,772,770)</b>
<b>Beginning Fund Balance</b>	<b>12,693,746</b>	<b>11,345,661</b>	<b>11,573,012</b>	<b>11,150,492</b>	<b>7,948,892</b>
<b>Ending Fund Balance</b>	<b>\$11,345,661</b>	<b>\$11,150,492</b>	<b>\$8,143,941</b>	<b>\$7,948,892</b>	<b>\$5,176,122</b>

# Debt Service Fund



---

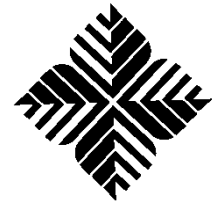
***BUDGET FISCAL YEAR 7/1/2018 – 12/31/2019***  
*(One-time 18 month budget)*

## DEBT SERVICE FUND

### FY 7/1/2018 – 12/31/2019 Budget Narrative

(One-time 18 month budget)

## LAKE COUNTY FOREST PRESERVES



### GENERAL PROGRAM STATEMENT

Under Illinois State Statute, the District may borrow money and issue bonds subject to a legal limit of 2.3% of the assessed value of all property as assessed and equalized by the State Department of Revenue. The statutory debt limit for the District as of June 30, 2018 is \$598,116,481. Total debt on June 30, 2018 is projected to be \$262,030,000. 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 revised to require a referendum vote to approve a general obligation bond issue. Other debt financing options available include alternate revenue bonds, debt certificates, and installment loans that do not require a referendum vote. In 1997, legislation was passed allowing the District to use interest earnings for capital expenditures. The Treasury Rebate revenue is being reduced 6.6% for 2018 because of federal budget cuts. The reduction for 2019 is unknown at this time. This rate represents the sequestration reduction rate requirement of the Bipartisan Budget Act of 2013. The budgetary sequestration rate reduction will now cover thirteen fiscal years through 2025.

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
2007A Refunding Bonds	\$52.555 million to advance refund a portion of the 2000 General Obligation Bond Series. Resulted in upfront savings of <b>\$2.2 million</b> .	19,335,000	1,336,225	20,671,225
2008A General Obligation Bonds	\$35 million for land preservation and acquisition. Issued using the DSEB.	1,395,000	27,900	1,422,900
2008B General Obligation Bonds	\$19.7 million for land preservation and acquisition; and \$7.3 million for restoration, improvements and public access to existing preserves. Issued using the DSEB.	975,000	20,719	995,719
2010A General Obligation Bonds	\$35 million issued under the \$185 million 2008 Referendum.	31,025,000	18,802,651	49,827,651
2010B General Obligation Bonds	\$40 million issued under the \$185 million 2008 Referendum.	37,500,000	19,532,400	57,032,400
2011 General Obligation Bonds	\$24.995 million issued under the \$185 million 2008 Referendum.	24,545,000	10,456,213	35,001,213
2013 General Obligation Bonds	\$24.995 million issued under the \$185 million 2008 Referendum.	20,370,000	5,155,431	25,525,432
2013B Refunding Bonds	\$18,855 million to advance refunding the 2005 General Obligation Bond Series. Resulted in upfront savings of <b>\$1.5 million</b> .	4,145,000	103,625	4,248,625
2014A Refunding Bonds	\$28,920 million to advance refunding the 2006A General Obligation Bond Series. Resulted in upfront savings of <b>\$2.0 million</b> .	24,280,000	3,003,300	27,283,300
2015 General Obligation Bonds	\$25 million issued under the \$185 million 2008 Referendum approved by 66% of the voters. (Overall, 80% allocated to land preservation and acquisition and 20% for restoration, improvements and public access to existing preserves).	25,010,000	7,736,950	32,746,950

Series and Type	Purpose	Outstanding Principal	Outstanding Interest	Balance
2016A Refunding Bonds	\$43,915 million to advance refunding the 2008A and 2008B General Obligation Bond Series. Resulted in upfront savings of <b>\$6.5 million.</b>	43,385,000	8,824,300	52,209,300
2016B Refunding Bonds	\$24,000 million to refund the 2009A General Obligation Bonds. Resulted in upfront savings of <b>\$2.9 million.</b>	23,930,000	4,559,472	28,489,472
	<b>TOTAL:</b>	<b>\$255,895,000</b>	<b>\$79,559,186</b>	<b>\$335,454,186</b>

The annual tax levy requirements to amortize the general obligation debt projected to be outstanding as of December 31, 2018 including interest payments of \$79,559,186 are as follows:

Tax Year	Fiscal Year	Series 2007A	Series 2008A	Series 2008B	Series 2010A	Series 2010B	Series 2011	Series 2013	Series 2013B	Series 2014A	Series 2015A	Series 2016A	Series 2016B	FY Total
2017	2019	6,899,613	1,422,900	995,719	1,730,362	1,947,999	900,250	535,138	4,248,625	3,481,475	830,725	1,414,375	755,069	25,162,248
2018	2020	6,894,627			1,730,362	3,739,569	900,250	1,673,638		3,461,650	1,229,650	3,840,875	754,469	24,225,088
2019	2021	6,876,985			1,730,362	3,709,779	900,250	1,670,438		3,439,875	1,261,825	3,851,625	753,869	24,195,006
2020	2022				3,439,149	3,678,914	2,165,975	1,671,787		3,416,150	2,647,025	3,870,000	3,195,194	24,084,193
2021	2023				3,413,501	3,646,529	2,161,900	1,672,638		3,400,325	2,615,550	3,885,500	3,229,319	24,025,261
2022	2024				3,381,755	3,608,301	2,161,700	1,671,431		3,377,325	2,607,950	3,897,875	3,255,194	23,961,530
2023	2025				3,349,037	3,569,954	2,165,225	1,668,138		3,362,075	2,584,075	3,956,450	3,333,119	23,988,072
2024	2026				3,315,498	3,530,014	2,160,669	1,669,225		3,344,425	2,569,000	3,974,500	3,361,319	23,924,649
2025	2027				3,202,865	3,487,825	2,157,044	1,664,650			2,227,525	7,738,000	3,392,669	23,870,577
2026	2028				3,238,165	3,444,730	2,154,950	1,664,150			2,136,588	7,731,400	3,412,219	23,782,201
2027	2029				3,194,410	3,396,287	2,151,100	1,662,450			2,504,300	8,048,700	3,047,034	24,004,282
2028	2030				3,144,443	3,347,168	2,151,000	1,664,475			2,375,363			12,682,448
2029	2031				3,093,575	3,297,015	2,148,300	1,660,225			2,383,188			12,582,303
2030	2032				3,045,665	3,241,276	2,147,900	1,659,700			2,385,219			12,479,759
2031	2033				2,995,805	3,185,439	2,144,700	1,657,825			2,388,969			12,372,738
2032	2034				2,938,700	3,129,231	2,143,600	1,659,525						9,871,056
2033	2035				2,884,000	3,072,375	2,144,400							8,100,775
2034	2036						2,142,000							2,142,000
<b>TOTALS</b>		20,671,225	1,422,900	995,719	49,827,651	57,032,400	35,001,213	25,525,432	4,248,625	27,283,300	32,746,950	52,209,300	28,489,472	335,454,186

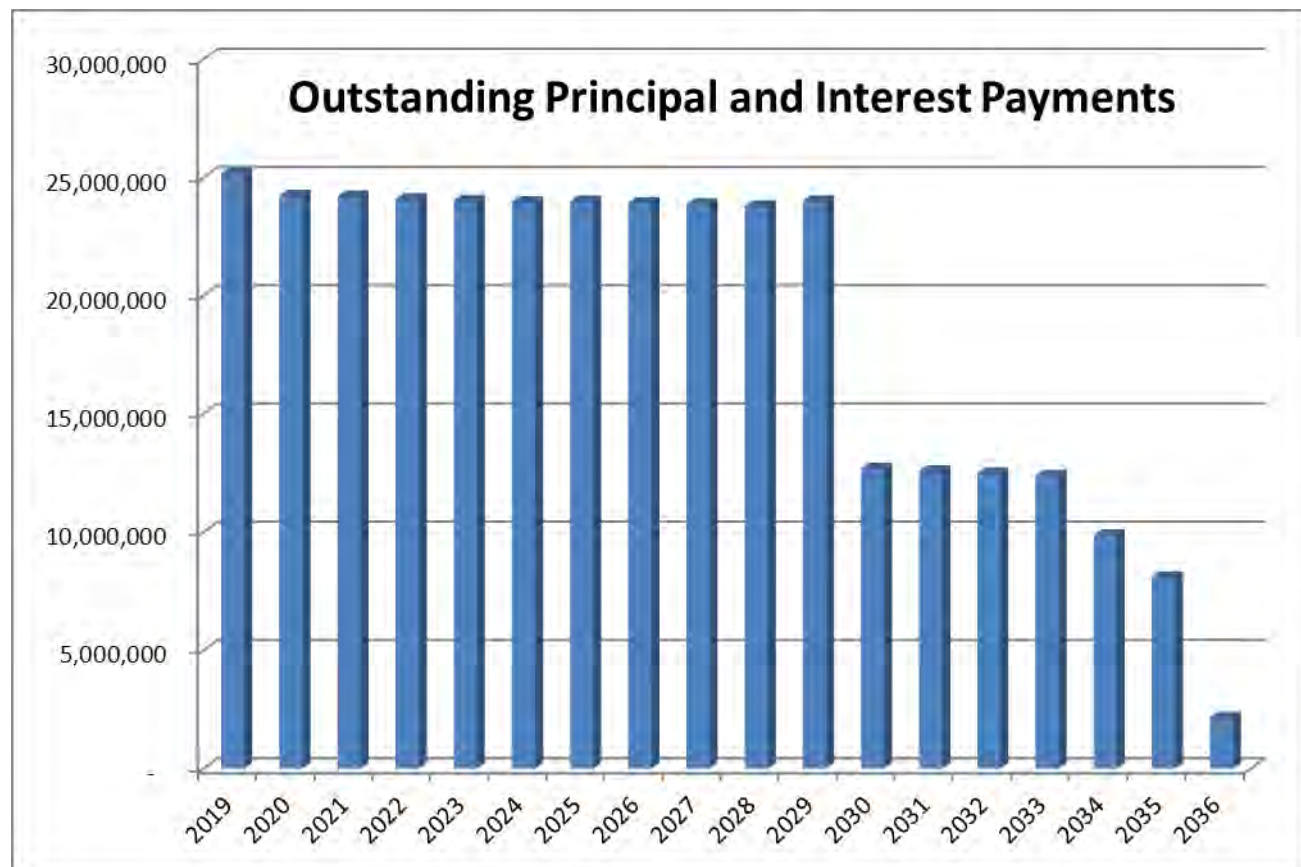
### **NET GENERAL BONDED DEBT TO EQUALIZED ASSESSED VALUE AND NET GENERAL BONDED DEBT PER CAPITA 2008 THROUGH 2017**

Tax Year	Fiscal Year	Population	Equalized Assessed Value	Net General Bonded Debt*	Net General Bonded Debt to Equalized Assessed Value	Net General Bonded Debt per Capita
2008	2009	723,591	30,486,373,229	266,875,437	0.875%	369
2009	2010	728,086	30,170,722,053	274,823,238	0.911%	377
2010	2011	703,462	28,684,698,965	294,444,006	1.026%	419
2011	2012	706,260	26,712,347,047	303,245,171	1.135%	429
2012	2013	711,155	24,472,676,727	316,521,234	1.293%	445
2013	2014	705,186	22,967,939,408	300,679,325	1.309%	426
2014	2015	703,019	22,646,844,107	258,667,445	1.142%	368
2015	2016	706,327	23,436,709,963	268,555,143	1.146%	380
2016	2017	707,461	24,901,806,380	252,497,321	1.014%	357
2017	2018	710,368	26,005,064,391	244,803,313	0.941%	345

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

**COMPUTATION OF LEGAL DEBT MARGIN**  
**Year Ended June 30, 2017**

2017 Equalized Assessed Value	\$26,005,064,391	
Debt limit: 2.3% of Equalized Assessed Value		\$598,116,481
Outstanding tax levy debt	(255,895,000)	
Debt Service Fund balance available for payment of principal	<u>17,226,687</u>	(238,668,313)
2008C Debt Certificates paid from operating revenues		<u>(6,135,000)</u>
<b>Legal Debt Margin as of June 30, 2018:</b>		<b>\$353,313,168</b>
<i>Add principal reductions on tax levy debt during FY 2019</i>		30,767,000
<i>Add principal reductions on debt certificates during FY 2019</i>		<u>905,000</u>
<b>Projected Legal Debt Margin December 31, 2019:</b>		<b><u>\$384,985,168</u></b>



**Budget Request Summary for Fiscal Year July 2018/Dec 2019**

Fund: 4000-4930      Debt Service Fund

**LAKE COUNTY FOREST PRESERVES**

	<u>2015/16 Actual</u>	<u>2016/17 Actual</u>	<u>2017/18 Budget</u>	<u>2017/18 Estimate</u>	<u>7/18-12/19 Budget</u>
<b>Revenues</b>					
Property Tax	25,695,554	24,765,810	24,459,770	24,459,770	34,750,940
Bond Proceeds	0	68,115,000	0	0	0
Interest from Investments	252,117	(27,248)	38,010	89,480	104,550
Treasury Rebate Revenue	1,199,881	1,198,593	1,199,880	1,199,880	1,797,890
Interfund Transfer	0	1,903,332	0	0	0
Premium on Debt Issuance	0	5,306,562	0	0	0
<b>Total Revenues</b>	<b>\$27,147,552</b>	<b>\$101,262,049</b>	<b>\$25,697,660</b>	<b>\$25,749,130</b>	<b>\$36,653,380</b>
<b>Expenditures</b>					
Paying Agent Fees	6,586	6,725	7,260	7,440	11,020
Interest Fees on Debt	12,164,572	10,658,976	10,285,190	10,285,190	14,281,180
Principal Payment	14,845,000	87,255,471	14,865,000	14,865,000	36,599,000
Interfund Transfers	0	1,903,332	0	0	0
<b>Total Expenditures</b>	<b>27,016,158</b>	<b>100,902,349</b>	<b>25,157,450</b>	<b>25,157,630</b>	<b>50,891,200</b>
<b>Revenue Excess (Deficit) over Expenditures</b>	<b>133,286</b>	<b>359,700</b>	<b>540,210</b>	<b>591,500</b>	<b>(14,237,820)</b>
<b>Beginning Fund Balance</b>	<b>16,142,201</b>	<b>16,275,487</b>	<b>17,214,218</b>	<b>16,635,187</b>	<b>17,226,687</b>
<b>Ending Fund Balance</b>	<b>\$16,275,487</b>	<b>\$16,635,187</b>	<b>\$17,754,428</b>	<b>\$17,226,687</b>	<b>\$2,988,867</b>

# Land Acquisition Bond Projects



---

***BUDGET FISCAL YEAR 7/1/2018 – 12/31/2019***

***(One-time 18 month budget)***

## **LAND ACQUISITION BOND PROJECTS**

### ***FY 7/1/2018 – 12/31/2019 Budget Narrative***

---

*(One-time 18 month budget)*

## **LAKE COUNTY FOREST PRESERVES**



### **GENERAL PROGRAM STATEMENT**

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

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



**Budget Request summary for Fiscal Year July 2018/Dec 2019**

Fund: Land Acquisition

**LAKE COUNTY FOREST PRESERVES**

	<b><u>2015/16</u></b> <b><u>Actual</u></b>	<b><u>2016/17</u></b> <b><u>Actual</u></b>	<b><u>2017/18</u></b> <b><u>Budget</u></b>	<b><u>2017/18</u></b> <b><u>Estimate</u></b>	<b><u>7/18-12/19</u></b> <b><u>Request</u></b>
<b>Revenues</b>					
Bond Proceeds	8,003,200	0	0	0	0
Interest Investments	39,366	23,097	21,000	33,200	21,000
Premium on Debt	298,463	0	0	0	0
Grants and Donations	981,226	0	0	0	0
<b>Total Revenues</b>	<b>\$9,322,255</b>	<b>\$23,097</b>	<b>\$21,000</b>	<b>\$33,200</b>	<b>\$21,000</b>
<b>Expenditures</b>					
<b>Personnel</b>					
Salaries & Wages	109,671	111,880	113,320	117,870	0
Part Time Wages	33,759	32,802	32,170	32,170	0
Sick Pay Reimbursement	2,051	2,039	2,070	1,600	0
Health Insurance	3,899	4,376	6,920	6,350	0
<b>Total Personnel</b>	<b>149,380</b>	<b>151,097</b>	<b>154,480</b>	<b>157,990</b>	<b>0</b>
<b>Commodities</b>					
Office Supplies	6,303	3,318	3,010	3,010	0
Software	6,627	6,690	8,000	8,100	0
Postage	423	162	200	200	0
Gasoline & Oil	238	731	300	410	0
Operating Supplies	505	208	100	100	0
<b>Total Commodities</b>	<b>14,096</b>	<b>11,109</b>	<b>11,610</b>	<b>11,820</b>	<b>0</b>
<b>Contractuals</b>					
Legal Fees	30,629	22,690	8,000	3,500	5,000
Computer Fees & Services	0	100	100	100	0
Consulting Fees	490	15,000	37,000	20,000	0
Dues & Subscriptions	305	370	400	400	0
Electricity	4,792	5,075	2,450	1,910	0
Telephone	2,272	2,394	2,400	1,040	0
Water & Sewer	35	46	30	30	0
Disposal Services	43	52	40	40	0
Pest Control	0	26	30	0	0
Repairs & Maint. Building	532	491	520	240	0
Equipment Rental	790	596	680	300	0
Vehicle Replacement Charge	790	0	0	0	0
IT Replacement Charge	5,100	4,410	5,000	5,000	0
Professional Development	540	440	4,700	4,700	0
Mileage Reimbursement	52	0	100	100	0
Bond Issuance Costs	67,884	0	0	0	0
<b>Total Contractuals</b>	<b>114,254</b>	<b>51,690</b>	<b>61,450</b>	<b>37,360</b>	<b>5,000</b>
<b>Total Operating Expenses</b>	<b>277,730</b>	<b>213,896</b>	<b>227,540</b>	<b>207,170</b>	<b>5,000</b>

**Budget Request summary for Fiscal Year July 2018/Dec 2019***Fund: Land Acquisition***LAKE COUNTY FOREST PRESERVES**

	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Estimate</b>	<b>7/18-12/19 Request</b>
<b>Capital</b>					
Land Acquisition	16,807,651	62,951	3,100,000	978,590	3,100,000
Title Fees	23,036	3,745	12,000	8,000	12,000
Tax Prorations	1,194	(1,916)	2,000	2,000	2,000
Other Land Acquisition Costs	24,111	36,796	57,255	48,000	40,000
Appraisal Fees	19,500	14,600	10,000	10,500	15,000
Engineering Fees	34,615	5,384	43,535	25,000	25,000
Legal Fees	163,636	27,759	60,000	35,000	35,000
<b>Total Capital</b>	<b>17,073,743</b>	<b>149,319</b>	<b>3,284,790</b>	<b>1,107,090</b>	<b>3,229,000</b>
<b>Total Expenditures</b>	<b>17,351,473</b>	<b>363,215</b>	<b>3,512,330</b>	<b>1,314,260</b>	<b>3,234,000</b>
<b>Revenue Excess (Deficit) over Expenditures</b>	<b>(8,029,218)</b>	<b>(340,118)</b>	<b>(3,491,330)</b>	<b>(1,281,060)</b>	<b>(3,213,000)</b>
<b>Beginning Fund Balance</b>	<b>12,922,940</b>	<b>4,893,722</b>	<b>3,520,982</b>	<b>4,553,604</b>	<b>3,272,544</b>
<b>Ending Fund Balance</b>	<b>\$4,893,722</b>	<b>\$4,553,604</b>	<b>\$29,652</b>	<b>\$3,272,544</b>	<b>\$59,544</b>

# Land Development Bond Projects



---

***BUDGET FISCAL YEAR 7/1/2018 – 12/31/2019***  
*(One-time 18 month budget)*

**LAND DEVELOPMENT BOND FUND**  
*FY 7/1/2018 – 12/31/2019 Budget Narrative*

*(One-time 18 month budget)*

**LAKE COUNTY FOREST PRESERVES**



**GENERAL PROGRAM STATEMENT**

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

**PROJECT DESCRIPTIONS**

- Capital expenditures are detailed in the Capital Improvement Program.

**Budget Request summary for Fiscal Year July 2018/Dec 2019**  
**Fund: Development Bond and Capital Projects**



LAKE COUNTY FOREST PRESERVES

	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Estimate</b>	<b>7/18-12/19 Request</b>
<b>Revenues</b>					
Bond Proceeds	17,006,800	0	0	0	0
Interest from Investments	109,634	100,632	90,000	70,000	25,000
Premium on Debt Issuance	634,234	0	0	0	0
Grants	0	0	0	1,003,400	0
<b>Total Revenues</b>	<b>\$17,750,668</b>	<b>\$100,632</b>	<b>\$90,000</b>	<b>\$1,073,400</b>	<b>\$25,000</b>
<b>Expenditures</b>					
Buffalo Creek - MWRD Reservoir E	0	0	0	0	35,430
Cuba Marsh Habitat Restoration	153,252	165,573	150,840	150,840	0
Dog Area Accessibility Improveme	0	0	60,000	60,000	0
DPR Ryerson North Section	510,422	0	0	0	0
Ethels Woods Public Access & Rte 4	0	6,058	1,243,942	1,043,940	0
Ethels Woods	32,962	0	2,454,890	2,454,890	0
Everett Road Trail Connection	50,731	810,839	705,929	405,930	0
Facility & Infrastructure Improveme	0	0	700,000	700,000	0
Fort Sheridan Preserve	2,561	230,229	2,719,076	2,189,080	0
Fort Sheridan USACE GLFER	1,690,173	8,956	900,870	900,870	0
Fox River Addition	6,414	0	0	0	0
Grass Lake Road Tunnel	28,217	63,086	0	0	0
Grassy Lake Preserve	378,042	4,943	234,175	234,180	0
Heron Creek IL Rte 22 Connection	0	0	20,000	20,000	0
Lake Carina - DPR Connect	114,416	0	2,905	0	0
Lakewood Master Plan	0	6,686	3,620,324	3,620,320	0
Lakewood Restoration - Broberg	140,989	41,289	3,488	3,980	0
Lakewood Restoration - Schreiber	187,707	224,820	260,966	260,970	0
Lyons Woods	207,712	137,372	662,629	662,630	0
Middlefork Savanna Trail Connect	195,567	231,763	397,849	397,850	0
Mill. Trail Ethels Woods-Rte 45	0	0	75,000	75,000	1,350,000
Mill. Trail Grand Ave. Crossing	223,180	13,794	209,568	0	0
Mill. Trail Rollins Rd. Crossing	407,037	0	250,000	250,000	0
Mill. Trail Van Patten	34,258	40,129	298,371	298,370	0
Mill. Trail Wilson Rd. Crossing	903,810	8,113	183,791	183,790	0
Old School Restoration Phase II	0	0	0	0	70,000
Pine Dunes - SMD	1,009	0	0	0	0
Roadway & Parkway Renovitions	0	0	1,000,000	1,000,000	0
Rollins Savanna	0	0	75,000	90,870	0
Southern DPR Habitat Restoration	57,979	291,489	724,932	724,930	0
Waukegan Savanna Phase I	62,847	617,503	869,650	789,650	0
Wright Woods/MacArthur Woods D	0	420,232	3,186	3,190	0
Bond Issuance Costs	144,253	0	0	0	0
<b>Total Expenditures</b>	<b>5,533,538</b>	<b>3,322,874</b>	<b>17,827,382</b>	<b>16,521,280</b>	<b>1,455,430</b>
<b>Revenue Excess (Deficit) over Expenditures</b>	<b>12,217,130</b>	<b>(3,222,242)</b>	<b>(17,737,382)</b>	<b>(15,447,880)</b>	<b>(1,430,430)</b>
<b>Beginning Fund Balance</b>	<b>7,883,427</b>	<b>20,100,557</b>	<b>21,969,324</b>	<b>16,878,315</b>	<b>1,430,434</b>
<b>Ending Fund Balance</b>	<b>\$20,100,557</b>	<b>\$16,878,315</b>	<b>\$4,231,942</b>	<b>\$1,430,434</b>	<b>\$4</b>

# Enterprise Fund



---

***BUDGET FISCAL YEAR 7/1/2018 – 12/31/2019***  
*(One-time 18 month budget)*

# **FACILITIES – BRAE LOCH, COUNTRYSIDE, AND THUNDERHAWK GOLF COURSES**

***FY 7/1/2018 – 12/31/2019 BUDGET NARRATIVE***

*(One-time 18 month budget)*

**LAKE COUNTY FOREST PRESERVES**



## **GENERAL PROGRAM STATEMENT**

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

<b>PERFORMANCE MEASUREMENTS</b>	<b>2015/16 ACTUAL</b>	<b>2016/17 ACTUAL</b>	<b>2017/18 ESTIMATED</b>	<b>2018/19 PROPOSED</b>
Golf Play Revenue	\$2,342,989	\$2,303,419	\$2,408,800	\$3,847,175
Golf Cart Revenue	\$782,673	\$653,041	\$730,000	\$1,213,550
Golf Shop Revenue	\$147,358	\$143,154	\$159,000	\$259,150
Golf Range Revenue	\$129,275	\$145,786	\$141,000	\$232,650
Golf Food and Beverage Revenue	\$343,832	\$312,696	\$341,000	\$542,950

**Budget Request summary for Fiscal Year July 2018/Dec 2019***Enterprise Fund**All Golf Course Operations***LAKE COUNTY FOREST PRESERVES**

	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Estimate</b>	<b>7/18-12/19 Budget</b>
<b>Revenues</b>					
Green Fees	2,166,861	2,121,277	2,215,000	2,196,000	3,558,800
Season Passes	62,965	55,150	52,500	55,500	52,500
Permanent Starts	27,370	23,590	29,400	26,800	26,800
Outings	85,796	98,232	120,000	125,500	203,580
Golf Lessons	0	0	1,500	0	0
Player Services	6,235	5,170	6,000	5,000	5,500
Gas Cart Rental	782,674	653,041	790,000	730,000	1,213,550
Hand Cart Rental	3,598	2,812	3,450	3,450	5,540
Golf Club Rental	7,607	8,372	9,000	9,000	14,800
Range Balls	129,276	145,786	135,000	141,000	232,650
Golf Shop Sales	147,359	143,154	163,000	159,000	259,150
Food Sales-Snack Shop	63,316	53,382	64,500	63,000	94,800
Beverage Sales-Snack Shop	55,835	46,422	57,500	54,000	82,100
Beer Sales-Snack Shop	190,928	176,941	179,000	181,000	297,100
Liquor Sales-Snack Shop	33,753	35,952	37,000	43,000	68,950
Building Rentals	14,365	18,853	14,000	18,000	28,800
Other Revenues	18,700	5,162	10,100	10,400	11,650
Concessionaire Revenue	52,858	54,193	60,000	60,000	99,000
<b>Total Revenues</b>	<b>\$3,849,496</b>	<b>\$3,647,489</b>	<b>\$3,946,950</b>	<b>\$3,880,650</b>	<b>\$6,255,270</b>
<b>Expenditures</b>					
<b>Personnel</b>					
Salaries & Wages	779,551	789,026	794,000	770,750	1,200,710
Part Time Wages	827,656	807,446	905,460	837,680	1,479,110
Overtime Wages	31,770	30,602	25,500	36,020	41,500
Sick Pay Reimbursement	6,278	6,810	7,090	2,050	6,400
IMRF Contributions	159,375	173,192	181,100	171,520	279,930
FICA Contributions	121,958	123,481	132,530	128,690	208,520
Health Insurance	186,408	186,477	190,950	177,730	290,740
<b>Total Personnel</b>	<b>2,112,996</b>	<b>2,117,034</b>	<b>2,236,630</b>	<b>2,124,440</b>	<b>3,506,910</b>
<b>Commodities</b>					
Office Supplies	1,099	1,507	2,500	2,500	3,750
Postage	325	347	600	570	870
Gasoline & Oil	61,064	54,532	63,000	62,200	94,800
Uniforms	10,783	13,094	13,000	16,000	20,500
Small Tools & Equipment	1,778	4,024	4,200	4,200	6,300
Building Maint. Supplies	20,554	7,187	21,000	18,500	30,750
Ground Maint. Supplies	42,076	25,454	40,000	43,000	64,500
Equipment Maint. Supplies	84,276	65,091	75,000	80,000	122,500
Gravel & Soil	417	0	3,500	3,000	5,250
Herbicides	19,611	19,055	17,000	17,000	28,200
Fertilizer	78,957	79,451	76,500	76,500	103,200
Plant Protectors	83,724	102,083	102,500	102,500	154,430
Insecticides	10,504	12,619	15,500	16,240	23,250
Turfgrass Chemicals	56,145	78,706	59,000	63,530	95,630
Top Dressing	15,883	21,069	35,500	32,000	48,000
Irrigation Supplies	16,295	18,433	23,000	22,120	33,750
Landscaping, Trees, Shrubs	6,254	4,151	2,500	4,250	3,750
Operating Supplies	91,966	82,066	81,000	79,850	118,500
COGS-Handicap	0	5,265	5,000	5,000	5,000
COGS-Pro Shop	86,123	78,800	83,820	83,700	137,390



**Budget Request summary for Fiscal Year July 2018/Dec 2019**

Enterprise Fund

All Golf Course Operations

**LAKE COUNTY FOREST PRESERVES**

	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Estimate</b>	<b>7/18-12/19 Budget</b>
COGS-Food	20,409	16,267	22,580	22,050	33,180
COGS-Beverage	17,992	15,011	17,250	16,200	24,630
COGS-Beer	40,830	37,452	44,750	45,250	74,280
COGS-Liquor	8,686	12,144	8,250	9,750	15,690
<b>Total Commodities</b>	<b>775,751</b>	<b>753,808</b>	<b>816,950</b>	<b>825,910</b>	<b>1,248,100</b>
<b>Contractuals</b>					
Legal Fees	9,939	0	0	0	0
Computer Fees & Services	6,192	516	6,700	6,700	10,080
Merchant Credit Card Fees	65,701	64,079	77,500	78,500	127,150
Advertising	21,671	20,382	22,000	22,000	35,000
Printing	3,047	3,049	5,000	5,000	5,500
Dues & Subscriptions	2,909	3,924	4,040	4,240	5,890
Licenses & Permits	6,283	6,674	6,650	6,650	6,890
Liability Insurance	2,281	2,322	2,540	2,470	3,650
Workers Compensation Ins.	72,906	81,420	85,370	86,870	134,570
Property Insurance	19,367	18,719	14,170	15,010	24,140
State Unemployment Ins.	103,842	125,928	109,500	125,930	154,430
Natural Gas	20,720	15,449	17,000	15,300	22,950
Electricity	59,851	64,558	65,000	63,000	100,200
Telephone	35,503	54,684	36,000	54,000	67,800
Water & Sewer	3,773	3,983	4,050	5,100	8,270
Disposal Services	3,514	3,456	5,300	4,100	6,150
Pest Control	1,263	2,278	1,900	2,000	3,000
Repairs & Maint. Building	5,689	4,747	7,900	6,500	11,100
Repairs & Maint. Grounds	0	0	500	0	0
Repairs & Maint. Equipment	6,698	1,593	6,500	4,500	9,750
Equipment Rental	250,731	250,270	250,690	234,430	333,510
Vehicle Replacement Charge	14,350	12,520	12,520	12,520	18,810
IT Replacement Charge	10,700	10,700	10,700	10,700	12,900
Certifications and Education	443	20	1,800	1,800	2,400
Professional Development	6,473	4,978	8,000	8,000	8,000
Mileage Reimbursement	5,562	6,172	8,200	7,200	10,800
Miscellaneous Contractuals	22,205	16,857	28,260	30,690	41,920
<b>Total Contractuals</b>	<b>761,613</b>	<b>779,278</b>	<b>797,790</b>	<b>813,210</b>	<b>1,164,860</b>
<b>Total Operating Expenses</b>	<b>3,650,360</b>	<b>3,650,120</b>	<b>3,851,370</b>	<b>3,763,560</b>	<b>5,919,870</b>
<b>Operating Income (Loss)</b>	<b>199,136</b>	<b>(2,631)</b>	<b>95,580</b>	<b>117,090</b>	<b>335,400</b>
Nonoperating Revenue Interest	16,995	2,842	25,030	34,500	47,250
<b>Income (Loss) before capital outlay</b>	<b>216,131</b>	<b>211</b>	<b>120,610</b>	<b>151,590</b>	<b>382,650</b>

**Budget Request summary for Fiscal Year July 2018/Dec 2019***Enterprise Fund**All Golf Course Operations***LAKE COUNTY FOREST PRESERVES**

	<u>2015/16 Actual</u>	<u>2016/17 Actual</u>	<u>2017/18 Budget</u>	<u>2017/18 Estimate</u>	<u>7/18-12/19 Budget</u>
<b>Non-Operating Expenses</b>					
<b>Capital</b>					
Machinery & Tools	108,167	98,157	204,500	227,350	257,700
<b>Total Capital</b>	<b>108,167</b>	<b>98,157</b>	<b>204,500</b>	<b>227,350</b>	<b>257,700</b>
<b>Other Funding Sources</b>					
Use of Capital Reserve	0	0	100,840	100,840	0
Insurance Claims	0	0	0	5,980	0
<b>Total Other Funding Sources</b>	<b>0</b>	<b>0</b>	<b>100,840</b>	<b>106,820</b>	<b>0</b>
<b>Cash Generated</b>	<b>\$107,964</b>	<b>\$(97,946)</b>	<b>\$16,950</b>	<b>\$31,060</b>	<b>\$124,950</b>
<b>Beginning Fund Balance</b>	<b>1,562,168</b>	<b>1,670,132</b>	<b>1,714,892</b>	<b>1,572,186</b>	<b>1,603,246</b>
<b>Ending Fund Balance</b>	<b>\$1,670,132</b>	<b>\$1,572,186</b>	<b>\$1,731,842</b>	<b>\$1,603,246</b>	<b>\$1,728,196</b>

**Budget Request Summary for Fiscal Year July 2018/Dec 2019**

Fund: 8000 Countryside Golf Course

Department: Facilities

**LAKE COUNTY FOREST PRESERVES**

	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Estimate</b>	<b>7/18-12/19 Request</b>
<b>Operating Revenues</b>					
Green Fees	1,063,574	1,022,012	1,035,000	1,050,000	1,701,000
Season Passes	42,202	36,680	35,000	37,000	35,000
Permanent Starts	9,810	8,460	10,000	10,000	10,000
Outings	26,987	31,390	27,000	30,000	50,000
Golf Lessons	0	0	1,500	0	0
Player Services	3,960	4,310	4,000	4,000	4,000
Gas Cart Rental	399,391	326,017	390,000	375,000	600,000
Hand Cart Rental	2,465	2,255	2,200	2,200	3,520
Golf Club Rental	3,165	2,495	3,000	3,000	4,950
Range Balls	90,917	104,594	93,000	99,000	163,350
Golf Shop Sales	34,173	32,698	39,000	35,000	55,000
Food Sales-Snack Shop	51,549	45,056	51,000	51,000	75,000
Beverage Sales-Snack Shop	41,338	35,744	42,000	40,000	59,000
Beer Sales-Snack Shop	136,574	124,337	125,000	127,000	208,000
Liquor Sales-Snack Shop	18,784	18,165	20,000	20,000	31,000
Other Revenues	5,823	2,794	9,000	8,300	8,500
<b>Total Operating Revenues</b>	<b>\$1,930,712</b>	<b>\$1,797,007</b>	<b>\$1,886,700</b>	<b>\$1,891,500</b>	<b>\$3,008,320</b>
<b>Operating Expenses</b>					
<b>Personnel</b>					
Salaries & Wages	471,195	459,471	427,190	417,170	647,810
Part Time Wages	396,648	410,096	425,280	409,680	706,830
Overtime Wages	19,463	19,690	14,000	18,970	17,500
Sick Pay Reimbursement	4,746	4,453	4,670	2,050	4,500
IMRF Contributions	87,983	96,000	91,070	91,470	142,660
FICA Contributions	66,275	67,894	66,660	67,060	105,310
Health Insurance	115,016	112,518	102,400	114,300	155,150
<b>Personnel</b>	<b>1,161,326</b>	<b>1,170,122</b>	<b>1,131,270</b>	<b>1,120,700</b>	<b>1,779,760</b>
<b>Commodities</b>					
Office Supplies	563	777	1,000	1,000	1,500
Postage	208	176	300	300	450
Gasoline & Oil	37,174	33,596	38,000	38,000	57,000
Uniforms	4,326	5,127	5,800	6,800	7,950
Small Tools & Equipment	1,449	2,764	3,000	3,000	4,500
Building Maint. Supplies	6,207	1,407	9,000	9,000	13,500
Ground Maint. Supplies	21,173	17,441	19,000	22,000	33,000
Equipment Maint. Supplies	48,228	28,680	38,000	38,000	57,000
Gravel & Soil	0	0	1,000	1,000	1,500
Herbicides	10,810	9,933	9,000	9,000	16,200
Fertilizer	44,805	38,825	38,500	38,500	46,200
Plant Protectors	36,373	39,181	28,000	28,000	42,000
Insecticides	1,633	4,911	5,500	5,500	8,250
Turfgrass Chemicals	18,078	27,995	20,000	24,000	36,000
Top Dressing	10,450	12,394	20,000	16,500	24,750
Irrigation Supplies	12,176	15,894	15,000	15,000	22,500
Landscaping, Trees, Shrubs	3,756	4,041	2,000	4,250	3,000
Operating Supplies	48,002	50,599	44,500	42,500	64,500

**Budget Request Summary for Fiscal Year July 2018/Dec 2019**

Fund: 8000 Countryside Golf Course

Department: Facilities

**LAKE COUNTY FOREST PRESERVES**

	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Estimate</b>	<b>7/18-12/19 Request</b>
COGS-Handicap	0	2,665	3,000	3,000	3,000
COGS-Pro Shop	16,737	13,772	14,820	14,700	23,000
COGS-Food	16,908	13,773	17,850	17,850	26,250
COGS-Beverage	12,927	10,789	12,600	12,000	17,700
COGS-Beer	30,249	26,875	31,250	31,750	52,000
COGS-Liquor	4,532	6,086	4,000	4,000	6,200
<b>Commodities</b>	<b>386,764</b>	<b>367,701</b>	<b>381,120</b>	<b>385,650</b>	<b>567,950</b>
<b>Contractuals</b>					
Legal Fees	9,939	0	0	0	0
Computer Fees & Services	3,096	258	3,100	3,100	4,680
Merchant Credit Card Fees	32,566	32,878	39,000	39,000	62,400
Advertising	12,465	11,010	12,000	12,000	19,200
Printing	3,047	2,124	3,000	3,000	3,000
Dues & Subscriptions	2,324	2,684	2,500	2,700	4,050
Licenses & Permits	3,462	3,173	3,000	3,000	2,890
Liability Insurance	898	950	1,020	990	1,460
Workers Compensation Ins.	36,876	41,091	43,120	43,970	68,250
Property Insurance	6,042	5,638	4,350	4,630	7,480
State Unemployment Ins.	57,878	77,012	60,000	77,020	92,010
Natural Gas	3,193	3,282	3,000	3,300	4,950
Electricity	23,359	20,412	25,000	23,000	36,600
Telephone	9,974	13,670	10,000	16,000	23,220
Water & Sewer	1,722	1,692	2,000	2,000	3,000
Disposal Services	1,571	1,424	2,100	1,700	2,550
Pest Control	407	870	800	800	1,200
Repairs & Maint. Building	1,957	580	4,500	4,000	6,000
Repairs & Maint. Grounds	0	0	500	0	0
Repairs & Maint. Equipment	6,698	1,168	5,000	3,500	7,500
Equipment Rental	118,288	119,821	119,190	111,190	157,090
Vehicle Replacement Charge	8,610	8,600	8,600	8,600	12,900
IT Replacement Charge	4,460	4,460	4,460	4,460	5,820
Certifications and Education	443	20	600	600	1,200
Professional Development	4,477	3,341	6,000	6,000	6,000
Mileage Reimbursement	5,562	6,172	7,200	6,200	9,300
Miscellaneous Contractuals	6,251	7,190	8,700	8,970	13,890
<b>Contractuals</b>	<b>365,565</b>	<b>369,520</b>	<b>378,740</b>	<b>389,730</b>	<b>556,640</b>
<b>Total Expenditures</b>	<b>1,913,655</b>	<b>1,907,343</b>	<b>1,891,130</b>	<b>1,896,080</b>	<b>2,904,350</b>
 <b>Operating Income (Loss)</b>	 <b>17,057</b>	 <b>(110,336)</b>	 <b>(4,430)</b>	 <b>(4,580)</b>	 <b>103,970</b>
Non-Operating Revenue Int.	15,198	746	22,810	31,000	42,000
<b>Income (Loss) before capital outlay</b>	<b>32,255</b>	<b>(109,590)</b>	<b>18,380</b>	<b>26,420</b>	<b>145,970</b>

**Budget Request Summary for Fiscal Year July 2018/Dec 2019**

Fund: 8000      Countryside Golf Course

Department:      Facilities



---

**LAKE COUNTY FOREST PRESERVES**

	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Estimate</b>	<b>7/18-12/19 Request</b>
<b>Non-Operating Expenses</b>					
<b>Capital</b>					
Machinery & Tools	83,731	62,802	110,500	109,650	116,200
<b>Total Capital</b>	<b>83,731</b>	<b>62,802</b>	<b>110,500</b>	<b>109,650</b>	<b>116,200</b>
<b>Other Funding Sources</b>					
Use of Capital Reserve	0	0	100,840	100,840	0
Insurance Claims	0	0	0	5,980	0
<b>Total Other Funding Sources</b>	<b>0</b>	<b>0</b>	<b>100,840</b>	<b>106,820</b>	<b>0</b>
 <b>Cash Generated</b>	 <b>\$(51,476)</b>	 <b>\$(172,392)</b>	 <b>\$8,720</b>	 <b>\$23,590</b>	 <b>\$29,770</b>
 <b>Beginning Fund Balance</b>	 <b>4,464,381</b>	 <b>4,412,905</b>	 <b>4,393,265</b>	 <b>4,240,513</b>	 <b>4,264,103</b>
<b>Ending Fund Balance</b>	<b>\$4,412,905</b>	<b>\$4,240,513</b>	<b>\$4,401,985</b>	<b>\$4,264,103</b>	<b>\$4,293,873</b>

**Budget Request Summary for Fiscal Year July 2018/Dec 2019**

Fund: 8100 Brae Loch Golf Course

Department: Facilities

**LAKE COUNTY FOREST PRESERVES**

	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Estimate</b>	<b>7/18-12/19 Request</b>
<b>Operating Revenues</b>					
Green Fees	300,263	278,177	340,000	306,000	504,900
Season Passes	20,763	18,470	17,500	18,500	17,500
Permanent Starts	2,480	1,800	2,400	1,800	1,800
Outings	7,061	7,473	13,000	15,500	25,580
Gas Cart Rental	114,642	94,748	120,000	95,000	189,750
Hand Cart Rental	903	422	1,000	1,000	1,600
Golf Club Rental	930	840	1,000	1,000	1,600
Golf Shop Sales	8,633	6,733	9,000	9,000	14,400
Food Sales-Snack Shop	11,767	8,326	13,500	12,000	19,800
Beverage Sales-Snack Shop	14,497	10,678	15,500	14,000	23,100
Beer Sales-Snack Shop	54,354	52,604	54,000	54,000	89,100
Liquor Sales-Snack Shop	14,969	17,787	17,000	23,000	37,950
Building Rentals	14,365	18,853	14,000	18,000	28,800
Other Revenues	1,053	2,352	1,000	2,000	3,000
<b>Total Operating Revenues</b>	<b>\$566,680</b>	<b>\$519,263</b>	<b>\$618,900</b>	<b>\$570,800</b>	<b>\$958,880</b>
<b>Operating Expenses</b>					
<b>Personnel</b>					
Salaries & Wages	119,725	121,314	122,960	122,930	193,300
Part Time Wages	141,361	135,517	150,170	138,000	244,500
Overtime Wages	4,399	3,963	3,000	3,800	4,800
Sick Pay Reimbursement	766	1,120	1,170	0	650
IMRF Contributions	25,260	27,251	28,580	25,280	45,580
FICA Contributions	19,844	19,915	21,220	19,760	33,800
Health Insurance	26,868	26,897	27,970	27,320	44,720
<b>Personnel</b>	<b>338,223</b>	<b>335,977</b>	<b>355,070</b>	<b>337,090</b>	<b>567,350</b>
<b>Commodities</b>					
Office Supplies	325	468	500	500	750
Postage	4	1	50	20	50
Gasoline & Oil	11,876	9,662	12,000	10,200	16,800
Uniforms	2,247	1,365	2,500	2,500	2,500
Small Tools & Equipment	329	699	700	700	1,050
Building Maint. Supplies	2,896	5,306	3,000	1,500	3,750
Ground Maint. Supplies	771	6,647	1,000	1,000	1,500
Equipment Maint. Supplies	17,178	16,594	17,000	17,000	25,500
Gravel & Soil	417	0	500	0	750
Herbicides	3,088	5,933	3,000	3,000	4,500
Fertilizer	12,201	13,066	13,000	13,000	19,500
Plant Protectors	5,054	3,866	4,500	4,500	7,430
Insecticides	0	0	0	740	0
Turfgrass Chemicals	1,293	3,323	2,000	2,530	4,130
Top Dressing	1,891	1,950	3,500	3,500	5,250
Irrigation Supplies	1,916	738	3,000	2,120	3,750
Landscaping, Trees, Shrubs	2,498	110	500	0	750
Operating Supplies	18,262	15,474	9,000	8,500	12,750
COGS-Pro Shop	4,053	4,261	4,000	4,000	6,390
COGS-Food	3,501	2,494	4,730	4,200	6,930
COGS-Beverage	5,065	4,222	4,650	4,200	6,930
COGS-Beer	10,581	10,577	13,500	13,500	22,280
COGS-Liquor	4,154	6,058	4,250	5,750	9,490
<b>Commodities</b>	<b>109,600</b>	<b>112,814</b>	<b>106,880</b>	<b>102,960</b>	<b>162,730</b>

**Budget Request Summary for Fiscal Year July 2018/Dec 2019**

Fund: 8100 Brae Loch Golf Course

Department: Facilities

**LAKE COUNTY FOREST PRESERVES**

	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Estimate</b>	<b>7/18-12/19 Request</b>
<b>Contractuals</b>					
Merchant Credit Card Fees	7,663	7,280	8,500	8,500	13,600
Advertising	2,075	1,800	2,000	2,000	3,000
Printing	0	925	1,000	1,000	1,000
Dues & Subscriptions	30	30	140	140	140
Licenses & Permits	2,821	2,898	2,950	2,950	2,950
Liability Insurance	232	211	260	250	370
Workers Compensation Ins.	11,126	12,555	13,020	13,220	20,440
Property Insurance	3,331	3,383	2,690	2,840	4,540
State Unemployment Ins.	22,265	21,521	23,500	21,520	27,520
Natural Gas	14,568	7,106	9,000	7,000	10,500
Electricity	17,517	16,735	18,000	16,000	25,500
Telephone	8,428	15,148	8,500	12,000	18,480
Water & Sewer	1,338	1,154	1,300	1,600	2,400
Disposal Services	517	393	600	600	900
Pest Control	528	720	600	700	1,050
Repairs & Maint. Building	2,388	931	1,400	500	2,100
Repairs & Maint. Equipment	0	425	500	0	750
Equipment Rental	54,788	54,594	55,440	51,780	74,380
Vehicle Replacement Charge	3,040	3,090	3,090	3,090	4,650
IT Replacement Charge	1,780	1,780	1,780	1,780	2,520
Miscellaneous Contractuals	3,566	2,721	4,300	7,700	6,450
<b>Contractuals</b>	<b>158,001</b>	<b>155,400</b>	<b>158,570</b>	<b>155,170</b>	<b>223,240</b>
<b>Total Expenditures</b>	<b>605,824</b>	<b>604,191</b>	<b>620,520</b>	<b>595,220</b>	<b>953,320</b>
<b>Operating Income (Loss)</b>	<b>(39,144)</b>	<b>(84,928)</b>	<b>(1,620)</b>	<b>(24,420)</b>	<b>5,560</b>
Non-Operating Revenue Int.	1,797	2,096	2,220	3,500	5,250
<b>Income (Loss) before capital outlay</b>	<b>(37,347)</b>	<b>(82,832)</b>	<b>600</b>	<b>(20,920)</b>	<b>10,810</b>
<b>Non-Operating Expenses</b>					
<b>Capital</b>					
Machinery & Tools	0	0	0	24,010	0
<b>Total Capital</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,010</b>	<b>0</b>
<b>Cash Generated</b>	<b>\$(37,347)</b>	<b>\$(82,832)</b>	<b>\$600</b>	<b>\$(44,930)</b>	<b>\$10,810</b>
<b>Beginning Fund Balance</b>	<b>533,728</b>	<b>496,381</b>	<b>470,111</b>	<b>413,549</b>	<b>368,619</b>
<b>Ending Fund Balance</b>	<b>\$496,381</b>	<b>\$413,549</b>	<b>\$470,711</b>	<b>\$368,619</b>	<b>\$379,429</b>

**Budget Request Summary for Fiscal Year July 2018/Dec 2019**

Fund: 8300 ThunderHawk Golf Course

Department: Facilities

**LAKE COUNTY FOREST PRESERVES**

	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Estimate</b>	<b>7/18-12/19 Request</b>
<b>Operating Revenues</b>					
Green Fees	803,024	821,088	840,000	840,000	1,352,900
Permanent Starts	15,080	13,330	17,000	15,000	15,000
Outings	51,748	59,369	80,000	80,000	128,000
Player Services	2,275	860	2,000	1,000	1,500
Gas Cart Rental	268,641	232,276	280,000	260,000	423,800
Hand Cart Rental	230	135	250	250	420
Golf Club Rental	3,512	5,037	5,000	5,000	8,250
Range Balls	38,359	41,192	42,000	42,000	69,300
Golf Shop Sales	104,553	103,723	115,000	115,000	189,750
Other Revenues	11,824	16	100	100	150
Concessionaire Revenue	52,858	54,193	60,000	60,000	99,000
<b>Total Operating Revenues</b>	<b>\$1,352,104</b>	<b>\$1,331,219</b>	<b>\$1,441,350</b>	<b>\$1,418,350</b>	<b>\$2,288,070</b>
<b>Operating Expenses</b>					
<b>Personnel</b>					
Salaries & Wages	188,631	208,241	243,850	230,650	359,600
Part Time Wages	289,647	261,833	330,010	290,000	527,780
Overtime Wages	7,908	6,949	8,500	13,250	19,200
Sick Pay Reimbursement	766	1,237	1,250	0	1,250
IMRF Contributions	46,132	49,941	61,450	54,770	91,690
FICA Contributions	35,839	35,672	44,650	41,870	69,410
Health Insurance	44,524	47,062	60,580	36,110	90,870
<b>Personnel</b>	<b>613,447</b>	<b>610,935</b>	<b>750,290</b>	<b>666,650</b>	<b>1,159,800</b>
<b>Commodities</b>					
Office Supplies	211	262	1,000	1,000	1,500
Postage	113	170	250	250	370
Gasoline & Oil	12,014	11,274	13,000	14,000	21,000
Uniforms	4,210	6,602	4,700	6,700	10,050
Small Tools & Equipment	0	561	500	500	750
Building Maint. Supplies	11,451	474	9,000	8,000	13,500
Ground Maint. Supplies	20,132	1,366	20,000	20,000	30,000
Equipment Maint. Supplies	18,870	19,817	20,000	25,000	40,000
Gravel & Soil	0	0	2,000	2,000	3,000
Herbicides	5,713	3,189	5,000	5,000	7,500
Fertilizer	21,951	27,560	25,000	25,000	37,500
Plant Protectors	42,297	59,036	70,000	70,000	105,000
Insecticides	8,871	7,708	10,000	10,000	15,000
Turfgrass Chemicals	36,774	47,388	37,000	37,000	55,500
Top Dressing	3,542	6,725	12,000	12,000	18,000
Irrigation Supplies	2,203	1,801	5,000	5,000	7,500
Operating Supplies	25,702	15,993	27,500	28,850	41,250
COGS-Handicap	0	2,600	2,000	2,000	2,000
COGS-Pro Shop	65,333	60,767	65,000	65,000	108,000
<b>Commodities</b>	<b>279,387</b>	<b>273,293</b>	<b>328,950</b>	<b>337,300</b>	<b>517,420</b>



**Budget Request Summary for Fiscal Year July 2018/Dec 2019**

Fund: 8300 ThunderHawk Golf Course

Department: Facilities

**LAKE COUNTY FOREST PRESERVES**

	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Estimate</b>	<b>7/18-12/19 Request</b>
<b>Contractuals</b>					
Computer Fees & Services	3,096	258	3,600	3,600	5,400
Merchant Credit Card Fees	25,472	23,921	30,000	31,000	51,150
Advertising	7,131	7,572	8,000	8,000	12,800
Printing	0	0	1,000	1,000	1,500
Dues & Subscriptions	555	1,210	1,400	1,400	1,700
Licenses & Permits	0	603	700	700	1,050
Liability Insurance	1,151	1,161	1,260	1,230	1,820
Workers Compensation Ins.	24,904	27,774	29,230	29,680	45,880
Property Insurance	9,994	9,698	7,130	7,540	12,120
State Unemployment Ins.	23,699	27,395	26,000	27,390	34,900
Natural Gas	2,959	5,061	5,000	5,000	7,500
Electricity	18,975	27,411	22,000	24,000	38,100
Telephone	17,101	25,866	17,500	26,000	26,100
Water & Sewer	713	1,137	750	1,500	2,870
Disposal Services	1,426	1,639	2,600	1,800	2,700
Pest Control	328	688	500	500	750
Repairs & Maint. Building	1,344	3,236	2,000	2,000	3,000
Repairs & Maint. Equipment	0	0	1,000	1,000	1,500
Equipment Rental	77,655	75,855	76,060	71,460	102,040
Vehicle Replacement Charge	2,700	830	830	830	1,260
IT Replacement Charge	4,460	4,460	4,460	4,460	4,560
Certifications and Education	0	0	1,200	1,200	1,200
Professional Development	1,996	1,637	2,000	2,000	2,000
Mileage Reimbursement	0	0	1,000	1,000	1,500
Miscellaneous Contractuals	12,388	6,946	15,260	14,020	21,580
<b>Contractuals</b>	<b>238,047</b>	<b>254,358</b>	<b>260,480</b>	<b>268,310</b>	<b>384,980</b>
<b>Total Expenditures</b>	<b>1,130,881</b>	<b>1,138,586</b>	<b>1,339,720</b>	<b>1,272,260</b>	<b>2,062,200</b>
 <b>Operating Income (Loss)</b>	 <b>221,223</b>	 <b>192,633</b>	 <b>101,630</b>	 <b>146,090</b>	 <b>225,870</b>
Interfund Transfer	0	0	0	0	0
<b>Income (Loss)</b>					
<b>before capital outlay</b>	<b>221,223</b>	<b>192,633</b>	<b>101,630</b>	<b>146,090</b>	<b>225,870</b>
 <b>Non-Operating Expenses</b>					
<b>Capital</b>					
Machinery & Tools	24,436	35,355	94,000	93,690	141,500
<b>Total Capital</b>	<b>24,436</b>	<b>35,355</b>	<b>94,000</b>	<b>93,690</b>	<b>141,500</b>
 <b>Cash Generated</b>	 <b>\$196,787</b>	 <b>\$157,278</b>	 <b>\$7,630</b>	 <b>\$52,400</b>	 <b>\$84,370</b>
 <b>Beginning Fund Balance</b>	 <b>(3,435,941)</b>	 <b>(3,239,154)</b>	 <b>(3,148,484)</b>	 <b>(3,081,876)</b>	 <b>(3,029,476)</b>
<b>Ending Fund Balance</b>	<b>\$(3,239,154)</b>	<b>\$(3,081,876)</b>	<b>\$(3,140,854)</b>	<b>\$(3,029,476)</b>	<b>\$(2,945,106)</b>

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

	Estimated Project Costs	Budget 2017/18	Estimated 2017/18	New Funding	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	Total Funding	Amount of Unfunded Projects
<b>Project</b>										
<b>Countryside Golf Course:</b>										
2 Tri Plex Tee Mowers	68,000			68,000	68,000				68,000	
Tow Behind Blower	7,000						7,000		7,000	
Bunker Rake	16,500						16,500		16,500	
Fairway Mowers	188,000	94,000	94,000	47,000	47,000	47,000			188,000	
Fairway/Green Verticut Units	25,000						25,000		25,000	
Greens Roller	16,500	16,500	16,500						16,500	
<b>Brae Loch Golf Course:</b>										
Tractor	24,000	0	24,000							
Tri Plex Tee Mowers	31,000							31,000	31,000	
<b>ThunderHawk Golf Course:</b>										
Core/Plug Processor	24,000					24,000			24,000	
2 Sprayers	95,500			95,500	95,500				95,500	
Fairway Mowers	141,000	94,000	94,000	47,000	47,000				141,000	
Fairway/Green Verticut Units	25,000					25,000			25,000	
Bunker Rake	17,000					17,000			17,000	
Cart Path Curb replacement	TBD									
HVAC	110,000						60,000	50,000	110,000	
Irrigation Control System	175,000					175,000			175,000	
	<b>\$963,500</b>	<b>\$204,500</b>	<b>\$228,500</b>	<b>\$257,500</b>	<b>\$257,500</b>	<b>\$288,000</b>	<b>\$108,500</b>	<b>\$81,000</b>	<b>\$939,500</b>	<b>\$0</b>

# Donation and Grant Fund



---

***BUDGET FISCAL YEAR 7/1/2018 – 12/31/2019***  
***(One-time 18 month budget)***

# DONATION AND GRANT FUND

## FY 7/1/2018 – 12/31/2019 Budget Narrative



(One-time 18 month budget)

### LAKE COUNTY FOREST PRESERVES

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

Expenditures amount to \$912,605. Salaries and benefits total \$219,940, contractals are \$6,000, and capital outlay is \$686,665. The budget reflects an increase of \$533,375 (140.7%) compared to the FY 2017/18 budget. Contractals decreased \$84,000 (93.3%) due to expenses associated with moving the Lake County Collections to the General Offices. Capital Outlay increased by \$539,195 (365.6%) due to habitat restoration projects from the Natural Resources Department.

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

<b>EXPENDITURES BY OBJECT:</b>	<b>FY 17/18 Budget</b>	<b>% of Total</b>	<b>FY 18/19 Budget</b>	<b>% of Total</b>	<b>Amount Change</b>	<b>% Change</b>
Salaries and Benefits	\$141,760	15.53%	\$219,940	24.10%	\$78,180	55.15%
Commodities	0	0.00%	0	0.00%	0	0.00%
Contractuals	90,000	9.86%	6,000	0.66%	(84,000)	-93.33%
Capital Outlay	147,470	16.16%	686,665	75.24%	539,195	365.63%
<b>Total Expenditures by Object</b>	<b>\$379,230</b>	<b>41.55%</b>	<b>\$912,605</b>	<b>100.00%</b>	<b>\$533,375</b>	<b>140.65%</b>

<b>EXPENDITURES BY FUNCTION:</b>	<b>FY 17/18 Budget</b>	<b>% of Total</b>	<b>FY 18/19 Budget</b>	<b>% of Total</b>	<b>Amount Change</b>	<b>% Change</b>
Youth Conservation Corp	\$130,990	14.35%	\$219,940	24.10%	\$88,950	67.91%
Education	16,770	1.84%	6,000	0.66%	(10,770)	-64.22%
Natural Resource	231,470	25.36%	686,665	75.24%	455,195	196.65%
<b>Total Expenditures by Function</b>	<b>\$379,230</b>	<b>41.55%</b>	<b>\$912,605</b>	<b>100.00%</b>	<b>\$533,375</b>	<b>140.65%</b>

**Budget Request Summary for Fiscal Year July 2018/Dec 2019***Fund: Grants***LAKE COUNTY FOREST PRESERVES**

	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Estimate</b>	<b>7/18-12/19 Budget</b>
<b>Revenues</b>					
Donations	177,575	390,529	153,010	197,180	225,940
Other Grants	9,180	28,524	40,900	56,480	52,170
State Grants	36,079	0	1,033,390	88,320	0
Federal Grants	451,006	430,593	157,180	768,800	634,495
Interest from Investments	14,391	3,826	7,550	6,180	5,380
Miscellaneous Revenue	4,957	9,331	0	55,880	0
<b>Total Revenues</b>	<b>\$693,188</b>	<b>\$862,803</b>	<b>\$1,392,030</b>	<b>\$1,172,840</b>	<b>\$917,985</b>
<b>Expenditures</b>					
<b>Personnel</b>					
Part Time Wages	113,396	106,518	131,680	121,680	204,310
IMRF Contributions	765	0	0	0	0
FICA Contributions	8,693	8,148	10,080	9,310	15,630
<b>Total Personnel</b>	<b>122,854</b>	<b>114,666</b>	<b>141,760</b>	<b>130,990</b>	<b>219,940</b>
<b>Commodities</b>					
Operating Supplies	2,854	(356)	0	0	0
<b>Total Commodities</b>	<b>2,854</b>	<b>(356)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Contractuals</b>					
Miscellaneous Contractuals	41,361	692,213	142,741	85,741	6,000
<b>Total Contractuals</b>	<b>41,361</b>	<b>692,213</b>	<b>142,741</b>	<b>85,741</b>	<b>6,000</b>
<b>Total Operating Expenses</b>	<b>167,069</b>	<b>806,523</b>	<b>284,501</b>	<b>216,731</b>	<b>225,940</b>
<b>Capital</b>					
Capital Imprvmnts-Preserves	369,625	642,627	1,768,433	1,262,960	686,665
<b>Total Capital</b>	<b>369,625</b>	<b>642,627</b>	<b>1,768,433</b>	<b>1,262,960</b>	<b>686,665</b>
<b>Total Expenditures</b>	<b>536,694</b>	<b>1,449,150</b>	<b>2,052,934</b>	<b>1,479,691</b>	<b>912,605</b>
<b>Revenue Excess (Deficit) over Expenditures</b>	<b>156,494</b>	<b>(586,347)</b>	<b>(660,904)</b>	<b>(306,851)</b>	<b>5,380</b>
<b>Beginning Fund Balance</b>	<b>1,332,598</b>	<b>1,176,104</b>	<b>1,441,608</b>	<b>589,757</b>	<b>282,906</b>
<b>Ending Fund Balance</b>	<b>\$1,176,104</b>	<b>\$589,757</b>	<b>\$833,445</b>	<b>\$282,906</b>	<b>\$288,286</b>

# NATURAL RESOURCES GRANT FUND 6900

FY 7/1/2018 – 12/31/2019 Budget Narrative

(One-time 18 month budget)

## LAKE COUNTY FOREST PRESERVES



### GENERAL PROGRAM STATEMENT

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

### RESTORATION AND PLANNING ACTIVITIES

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

*Project Number 63910*

RECEIVED – Illinois EPA Section 319 Grant Program

The District is restoring the historic North Mill Creek at Ethel's Woods Forest Preserve and abandoning Rasmussen Lake. Restoration plans for North Mill Creek will require a second phase to complete the restoration of the lower reach of the historic channel and include grading, in stream aquatic enhancements, and vegetation of the floodplain. The total Phase II project budget is **\$3,000,000.00**.

		FY 2017/18	FY 2018/19
<b>Grant Budget \$ 3,000,000.00</b>			
<b>(Phase II Project Budget \$3,000,000.00)</b>			
<b>Funding</b>	Grant	\$1,000,000.00	0.00
	Land Development Fund	\$2,000,000.00	0.00
<b>TOTAL FUNDS</b>		<b>\$3,000,000.00</b>	<b>0.00</b>
<b>In-Kind Services</b>	Partner	\$0.00	\$0.00
	District	\$0.00	\$ 0.00
<b>TOTAL SERVICES</b>		<b>\$0.00</b>	<b>\$ 0.00</b>
<b>Expenditures:</b>	Partner	\$1,000,000.00	\$ 0.00
	District	\$2,000,000.00	\$ 0.00
<b>TOTAL EXPENDITURES</b>		<b>\$3,000,000.00</b>	<b>\$0.00</b>

# NATURAL RESOURCES GRANT FUND 6900

FY 7/1/2018 – 12/31/2019 Budget Narrative

(One-time 18 month budget)

## LAKE COUNTY FOREST PRESERVES



### Blanding's Turtle Monitoring Expansion – Great Lakes Fish and Wildlife Restoration

Project Number: N/A

#### RECEIVED – U.S. Fish and Wildlife Service

The Chiwaukee Illinois Beach Lake Plain (Lake Plain) is home to perhaps the largest and most important population of Blanding's turtles in the State. However, previous monitoring and assessment work has focused primarily on the 290-acre Spring Bluff Nature Preserve. This project would build upon over 10 years of data and expand upon our knowledge of the species extent, distribution and habitat use throughout the Lake Plain and contribute to the development of a Blanding's Turtle Conservation Plan for the entire Lake Plain. Project partners include Northern Illinois University. Total budget for three years, beginning in FY2017, is **\$155,420.00**. This project will be completed in FY2020.

		FY 2017/18	FY 2018/19
<b>Grant Budget</b>	<b>\$ 92,046</b>		
<b>(Project Budget</b>	<b>\$ 155,420.00)</b>		
<b>Funding</b>	Grant	\$ 84,001.00	\$ 0.00
	Operating Supplies	\$ 8,045.00	\$ 0.00
<b>TOTAL FUNDS</b>		<b>\$ 92,046.00</b>	<b>\$ 0.00</b>
<b>In-Kind Services</b>	Partner	\$ 19,373.00	\$ 0.00
	District	\$ 0.00	\$ 0.00
<b>TOTAL SERVICES</b>		<b>\$ 19,373.00</b>	<b>\$ 0.00</b>
<b>Expenditures:</b>	Partner	\$ 84,001.00	\$ 0.00
	District	\$ 8,045.00	\$ 8,045.00
<b>TOTAL EXPENDITURES</b>		<b>\$92,046.00</b>	<b>\$ 8,045.00</b>

### Coastal Wetland Restoration – Lyons Woods Forest Preserve

Project Number: 56013

#### RECEIVED – US Forest Service Coastal Program

Lyons Woods Forest Preserve provides habitat for a federally listed orchid, provides important stopover habitat for migratory birds and is connected to the greater Illinois Beach Chiwaukee Prairie Lake Plain through wetlands, groundwater flow and ravines. This project would build upon over 10 years of habitat restoration at the site, clearing an additional 23 acres of woody invasive brush, planting trees and shrubs, and sowing native seed. Total budget for two years, beginning in FY2018, is **\$97,675.00**. This project will be completed in FY2020.

		FY 2017/18	FY 2018/19
<b>Grant Budget</b>	<b>\$ 97,675.00</b>		
<b>(Project Budget</b>	<b>\$ 97,675.00)</b>		
<b>Funding</b>	Grant	\$ 47,767.77	\$ 49,907.12
<b>TOTAL FUNDS</b>		<b>\$ 47,767.77</b>	<b>\$ 49,907.12</b>
<b>In-Kind Services</b>	Partner	\$ 0.00	\$ 0.00
	District	\$ 0.00	\$ 0.00
<b>TOTAL SERVICES</b>		<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>Expenditures:</b>	Partner	\$ 47,767.77	\$ 49,907.12
	District	\$ 0.00	\$ 0.00
<b>TOTAL EXPENDITURES</b>		<b>\$ 47,767.77</b>	<b>\$ 49,907.12</b>

# NATURAL RESOURCES GRANT FUND 6900

FY 7/1/2018 – 12/31/2019 Budget Narrative

(One-time 18 month budget)

## LAKE COUNTY FOREST PRESERVES



Lake Michigan Watershed Invasive Plant Strike Team – Sustain Our Great Lakes

Grant Number 56050

RECEIVED – GLRI Sustain Our Great Lakes Grant Program

A grant awarded from the National Fish and Wildlife Foundation to expand the scope of the Lake Plain Invasive Plant Strike Team from Spring Bluff, Chiwaukee Prairie and Illinois Beach State Park to include the ravine and tributary communities throughout the watershed in Lake County, including Fort Sheridan Forest Preserve and other partner lands will be used to contain and eradicate a common suite of early detection invasive plant species in the highest quality coastal communities and along the known pathways of spread. Total budget for two and a half years is estimated at **\$582,765.00**. This project began in January of 2015 and was completed in FY2018.

		FY 2017/18	FY 2018/19
<b>Grant Budget</b>	<b>\$ 198,632.00</b>		
<b>(Project Budget</b>	<b>\$ 582,765.00)</b>		
<b>Funding</b>	Grant	\$ 198,632.00	\$ 0.00
<b>TOTAL FUNDS</b>		<b>\$ 198,632.00</b>	<b>\$ 0.00</b>
<b>In-Kind Services</b>	Partner	\$ 80,696.29	\$ 0.00
	District	\$ 0.00	\$ 0.00
<b>TOTAL SERVICES</b>		<b>\$ 80,696.29</b>	<b>\$ 0.00</b>
<b>Expenditures:</b>	Partner	\$ 0.00	\$ 0.00
	District	\$ 198,632.00	\$ 0.00
<b>TOTAL EXPENDITURES</b>		<b>\$ 198,632.00</b>	<b>\$ 0.00</b>

Coastal Habitat Restoration – Greenbelt Forest Preserve

Project Number 56037

RECEIVED - Illinois Coastal Management Grant Program

A grant from the Illinois Department of Natural Resources Coastal Management Program to expand woody and wetland invasive plant control at Greenbelt Forest Preserve will restore prairie, shrub and savanna habitat and expand volunteer stewardship at the site in partnership with Chicago Audubon and Lake County Audubon. Total budget for two years is estimated at **\$244,108.00**. This is project will be completed in FY2018.

		FY 2017/18	FY 2018/19
<b>Grant Budget</b>	<b>\$ 5,209.60</b>		
<b>(Project Budget</b>	<b>\$ 244,108.00)</b>		
<b>Funding</b>	Grant	\$ 5,209.60	\$ 0.00
	Habitat Restoration Fund	\$ 0.00	\$ 0.00
	Farm Management Fund	\$ 0.00	\$ 0.00
<b>TOTAL FUNDS</b>		<b>\$ 5,209.60</b>	<b>\$ 0.00</b>
<b>In-Kind Services</b>	Partner	\$ 0.00	\$ 0.00
	District	\$ 0.00	\$ 0.00
<b>TOTAL SERVICES</b>		<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>Expenditures:</b>	Partner	\$ 5,209.60	\$ 0.00
	District	\$ 0.00	\$ 0.00
<b>TOTAL EXPENDITURES</b>		<b>\$ 5,209.60</b>	<b>\$ 0.00</b>



# NATURAL RESOURCES GRANT FUND 6900

FY 7/1/2018 – 12/31/2019 Budget Narrative

(One-time 18 month budget)

## LAKE COUNTY FOREST PRESERVES



### Habitat Restoration – Ray Lake Forest Preserve - Cuneo

Project Number 56055

#### RECEIVED – Illinois Clean Energy Community Foundation

As part of a larger grant, the District was awarded \$83,404.00 from the Clean Energy Community Foundation to assist with site investigations and initial restoration actions. These grant funds, when combined with District funding, will provide a drain tile investigation/report, hydrological analysis and wetland restoration concepts, detailed soil survey, groundwater monitoring infrastructure, initial clearing of woody invasive species on various woodlots and fence rows throughout the site, and provide native seed for all cleared areas. The total budget for habitat restoration over two years is estimated at **\$188,480.00**. This project will be completed in FY2018.

		FY 2017/18	FY 2018/19
<b>Grant Budget</b>	<b>\$ 171,562.00</b>		
<b>(Project Budget</b>	<b>\$ 188,480.00)</b>		
<b>Funding</b>	Grant	\$42,500.00	\$ 0.00
	Habitat Restoration	\$12,500.00	\$0.00
	Farm Management Fund	\$116,562.00	\$ 0.00
<b>TOTAL FUNDS</b>		<b>\$171,562.00</b>	<b>\$ 0.00</b>
<b>In-Kind Services</b>	Partner	\$ 0.00	\$ 0.00
	District	\$ 0.00	\$ 0.00
<b>TOTAL SERVICES</b>		<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>Expenditures:</b>	Partner	\$42,500.00	\$ 0.00
	District	\$129,062.00	\$ 0.00
<b>TOTAL EXPENDITURES</b>		<b>\$171,562.00</b>	<b>\$ 0.00</b>

### Woodland Breeding Bird Study – Southern Des Plaines

Project Number 63410

#### RECEIVED – Preservation Foundation of the Lake County Forest Preserves

A donation from the Preservation Foundation to complete a woodland breeding bird study as part of the Southern Des Plaines River Preserves Woodland Habitat Restoration Project. Total budget for two years is estimated at **\$22,392.12**. This project will be completed in FY2018.

		FY 2017/18	FY 2018/19
<b>Grant Budget</b>	<b>\$ 11,196.06</b>		
<b>(Project Budget</b>	<b>\$ 22,392.12)</b>		
<b>Funding</b>	Grant	\$ 11,196.06	\$ 0.00
<b>TOTAL FUNDS</b>		<b>\$ 11,196.06</b>	<b>\$ 0.00</b>
<b>In-Kind Services</b>	Partner	\$ 0.00	\$ 0.00
	District	\$ 0.00	\$ 0.00
<b>TOTAL SERVICES</b>		<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>Expenditures:</b>	Partner	\$ 11,196.06	\$ 0.00
	District	\$ 0.00	\$ 0.00
<b>TOTAL EXPENDITURES</b>		<b>\$ 11,196.06</b>	<b>\$ 0.00</b>

# NATURAL RESOURCES GRANT FUND 6900

FY 7/1/2018 – 12/31/2019 Budget Narrative

(One-time 18 month budget)

LAKE COUNTY FOREST PRESERVES



Connecting Coastal Wetlands – Lake Plain

Grant Number 56050

RECEIVED – GLRI Sustain Our Great Lakes Grant Program

This project expands the geographic scope of the Lake Plain Habitat Restoration Project within Spring Bluff, Chiwaukee Prairie and Illinois Beach State Park and include the habitat restoration on Exelon property, which connects the north and south units of Illinois Beach State Park. Work includes invasive plant control, volunteer stewardship activities, incorporation of YCC summer crews, vegetation monitoring, and expansion of wildlife monitoring to include invertebrate sampling. Total budget for three years is estimated at **\$1,460,840**. This project began September 2017 and will be completed in early FY2021.

		FY 2017/18	FY 2018/19
<b>Grant Budget</b>	<b>\$994,999.17</b>		
<b>(Project Budget</b>	<b>\$ 1,000,000)</b>		
<b>Funding</b>	Grant	\$384,999.77	\$610,000.00
		\$	
<b>TOTAL FUNDS</b>		<b>384,999.77</b>	<b>\$610,000.00</b>
<b>In-Kind Services</b>	Partner	\$56,658.00	\$566,520.00
	District	\$11,600.00	\$10,000.00
<b>TOTAL SERVICES</b>		<b>\$68,528.00</b>	<b>\$576,520.00</b>
<b>Expenditures:</b>	Partner	\$384,999.77	\$610,000.00
	District	\$0.00	\$0.00
<b>TOTAL EXPENDITURES</b>		<b>\$384,999.77</b>	<b>\$610,000.00</b>

Southern DPR Hydrologic Restoration Project– Grainger & Captain Daniel Wright Woods Grant Number TBD

RECEIVED – SMC WMB Grant Program

The goal of this project is to restore the natural hydrology to the woodlands that drain into the Des Plaines River by removing failing drain tiles and replacing portions of tiles with solid pipe to maintain off-site and driveway drainage. In total, approximately 5,500 feet of tile will be addresses as well as grading a shallow drainage swale, streambank stabilization, and installation of native seed, wetland plugs, and trees/shrubs. The project will begin in FY 2018/19 and be completed by FY 2019/20. Total budget is **\$182,445.20**

		FY 2017/18	FY 2018/19
<b>Grant Budget</b>	<b>\$182,445.20</b>		
<b>(Project Budget</b>	<b>\$182,445.20)</b>		
<b>Funding</b>	Grant	\$0.00	\$52,170.00
	Farm		
	Management	\$0.00	\$31,725.20
	Reforestation	\$0.00	\$6,910.00
<b>TOTAL FUNDS</b>		<b>\$0.00</b>	<b>\$90,805.02</b>
<b>In-Kind Services</b>	Partner	\$0.00	\$0.00
	District	\$0.00	\$91,640.00
<b>TOTAL SERVICES</b>		<b>\$0.00</b>	<b>\$91,640.00</b>
<b>Expenditures:</b>	Partner	\$0.00	\$0.00
	District	\$0.00	\$38,635.20
<b>TOTAL EXPENDITURES</b>		<b>\$0.00</b>	<b>\$38,635.20</b>

# NATURAL RESOURCES GRANT FUND 6900

FY 7/1/2018 – 12/31/2019 Budget Narrative

(One-time 18 month budget)

## LAKE COUNTY FOREST PRESERVES



Strategic Habitat Restoration; Flint Creek Watershed– Five Star Grant Program

Grant Number TBD

APPLIED FOR – National Fish and Wildlife Foundation

Funding of this proposal will allow for one year of invasive plant control to advance the restoration of 30 new acres of sedge meadow within a 113-acre wetland at Grassy Lake Forest Preserve and allow for one year of monitoring and anticipated reintroduction of the smooth green snake at Flint Creek Savanna (owned by Citizen's for Conservation within the Flint Creek watershed). Volunteer stewardship at Grassy Lake Forest Preserve and Flint Creek Savanna will complement the proposed work by restoring 15 acres of sedge meadow and adjacent woodland and prairie. With successful funding, partners will have leveraged funds for three consecutive years of invasive plant control in the Grassy Lake sedge meadow and three consecutive years of smooth green snake monitoring and reintroduction. This project is part of a larger initiative and partnership within the watershed. For the past two years, seven partners have been working together to achieve a common vision to increase the ecological health and connectivity of natural areas within the Flint Creek Watershed. Total budget for two and a half years is estimated at **\$167,655.00**. This project should begin in June of 2018 and be completed in FY2020.

		FY 2017/18	FY 2018/19
<b>Grant Budget</b>	<b>\$ 96,929.00</b>		
<b>(Project Budget</b>	<b>\$ 167,655.00)</b>		
<b>Funding</b>	Grant	\$ 0.00	\$21,729.00
	Donation CFC	\$37,600.00	
	Farm		
	Management	\$0.00	\$37,600.00
<b>TOTAL FUNDS</b>		<b>\$ 37,600.00</b>	<b>\$59,329.00</b>
<b>In-Kind Services</b>	Partner	\$ 0.00	\$39,955.00
	District	\$ 0.00	\$ 2,500.00
<b>TOTAL SERVICES</b>		<b>\$ 0.00</b>	<b>\$42,455.00</b>
<b>Expenditures:</b>	Partner	\$ 37,600.00	\$21,729.00
	District	\$ 0.00	\$37,600.00
<b>TOTAL EXPENDITURES</b>		<b>\$ 37,600.00</b>	<b>\$59,329.00</b>

# NATURAL RESOURCES GRANT FUND 6900

FY 7/1/2018 – 12/31/2019 Budget Narrative

(One-time 18 month budget)

LAKE COUNTY FOREST PRESERVES



Grant Number TBD

## Greenbelt Phase II Habitat Restoration – Coastal Program

### APPLIED FOR – GLRI U.S. Fish and Wildlife Service

A grant submitted to the U.S. Fish and Wildlife Service to complete initial habitat restoration within Greenbelt Forest Preserve east of Green Bay Road. Proposed work includes clearing woody invasives, native seeding, tree and shrub planting and follow-up invasive plant control in a 40-acre area on the north side of the preserve. Total budget for two and a half years is estimated at **\$165,500.00**. This project will begin in August of 2018 and will be completed in FY2020.

		FY 2017/18	FY 2018/19
<b>Grant Budget</b>	<b>\$ 150,500.00</b>		
<b>(Project Budget</b>	<b>\$ 165,500.00)</b>		
<b>Funding</b>	Grant	\$-0.00	\$77,000.00
	Habitat Restoration	\$0.00	\$40,000.00
	Reforestation	\$0.00	\$23,000.00
	Farm Management	\$0.00	\$10,000
<b>TOTAL FUNDS</b>		<b>\$ 0.00</b>	<b>\$150,000.00</b>
<b>In-Kind Services</b>	Partner	\$ 0.00	\$ 0.00
	District	\$ 0.00	\$5,500.00
<b>TOTAL SERVICES</b>		<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>Expenditures:</b>	Partner	\$ 0.00	\$77,000.00
	District	\$ 0.00	\$73,000.00
<b>TOTAL EXPENDITURES</b>		<b>\$ 0.00</b>	<b>\$150,000.00</b>

**Budget Request Summary for Fiscal Year July 2018/Dec 2019**

Fund: 6900 Natural Resources Grant Fund

**LAKE COUNTY FOREST PRESERVES**

	<u>2015/16 Actual</u>	<u>2016/17 Actual</u>	<u>2017/18 Budget</u>	<u>2017/18 Estimate</u>	<u>7/18-12/19 Request</u>
<b>Revenues</b>					
Grants & Donations	549,857	745,270	1,231,470	923,290	686,665
Interest from Investment	215	270	200	700	1,000
<b>Total Revenues</b>	<b>\$550,072</b>	<b>\$745,540</b>	<b>\$1,231,670</b>	<b>\$923,990</b>	<b>\$687,665</b>
<b>Expenditures</b>					
Contractuals	0	86,307	136,741	79,741	0
<b>Total Operating Expenses</b>	<b>0</b>	<b>86,307</b>	<b>136,741</b>	<b>79,741</b>	<b>0</b>
<b>Capital</b>	<b>369,625</b>	<b>583,685</b>	<b>1,452,375</b>	<b>926,900</b>	<b>686,665</b>
<b>Total Expenditures</b>	<b>369,625</b>	<b>669,992</b>	<b>1,589,116</b>	<b>1,006,641</b>	<b>686,665</b>
<b>Revenue Excess (Deficit) over Expenditures</b>	<b>180,447</b>	<b>75,548</b>	<b>(357,446)</b>	<b>(82,651)</b>	<b>1,000</b>
<b>Beginning Fund Balance</b>	<b>(157,666)</b>	<b>22,781</b>	<b>545,977</b>	<b>98,329</b>	<b>15,678</b>
<b>Ending Fund Balance</b>	<b>\$22,781</b>	<b>\$98,329</b>	<b>\$188,531</b>	<b>\$15,678</b>	<b>\$16,678</b>

# **YOUTH CONSERVATION CORPS GRANT FUND**

*FY 7/1/2018 – 12/31/2019 Budget Narrative*

*(One-time 18 month budget)*

**LAKE COUNTY FOREST PRESERVES**



## **GENERAL PROGRAM STATEMENT**

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

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

## **KEY OBJECTIVES FOR FY 2018-19**

- Perform clearing, planting and other natural resource management tasks at Spring Bluff Forest Preserve and the surrounding landscapes as part of the Chiwaukee Illinois Beach Lake Plain Habitat Restoration Project.
- Assist with the operation of Rollins Savanna Seed Nursery:
  - Install native plants as needed.
  - Mulch and water nursery stock throughout the summer.
  - Harvest native seed.
- Install native plant plugs at Ethel's Woods Forest Preserve as part of restoration of North Mill Creek.
- Construct a wooden boardwalk at Edward L. Ryerson Conservation Area.
- Participate in buckthorn removal at various preserves.

**Budget Request Summary for Fiscal Year July 2018/Dec 2019**

Fund: 6100 Youth Conservation Corps

**LAKE COUNTY FOREST PRESERVES**

	<u>2015/16 Actual</u>	<u>2016/17 Actual</u>	<u>2017/18 Budget</u>	<u>2017/18 Estimate</u>	<u>7/18-12/19 Request</u>
<b>Revenues</b>					
Donations	107,225	95,255	130,990	133,990	219,940
<b>Total Revenues</b>	<b>\$107,225</b>	<b>\$95,255</b>	<b>\$130,990</b>	<b>\$133,990</b>	<b>\$219,940</b>
<b>Expenditures</b>					
<b>Personnel</b>					
Part Time Wages	90,173	102,979	121,680	121,680	204,310
FICA Contributions	6,916	7,878	9,310	9,310	15,630
<b>Total Personnel</b>	<b>97,089</b>	<b>110,857</b>	<b>130,990</b>	<b>130,990</b>	<b>219,940</b>
<b>Revenue Excess (Deficit) over Expenditures</b>	<b>10,136</b>	<b>(15,602)</b>	<b>0</b>	<b>3,000</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>2,466</b>	<b>12,602</b>	<b>10,142</b>	<b>(3,000)</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>\$12,602</b>	<b>\$(3,000)</b>	<b>\$10,142</b>	<b>\$0</b>	<b>\$0</b>

## **MUSEUM GRANTS**

*FY 7/1/2018 – 12/31/2019 Budget Narrative*

---

*(One-time 18 month budget)*

**LAKE COUNTY FOREST PRESERVES**



### **GENERAL PROGRAM STATEMENT**

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

### **KEY OBJECTIVES FOR FY 2018-19**

- Work with the Preservation Foundation of the Lake County Forest Preserves to provide support from the Dunn Museum and its work in Lake County history archives and collection.
- Identify and solicit funding sources for digitization projects at the Dunn Museum.
- Once formed, provide staff support to the Museum Advisory Committee, a subcommittee of the Preservation Foundation, which seeks to raise awareness and support for the Dunn Museum.
- Place all non-designated gifts in the Museum Grant Fund.



**Budget Request Summary for Fiscal Year July 2018/Dec 2019**  
**Fund: Museum Grant Funds**

**LAKE COUNTY FOREST PRESERVES**



	<u>2015/16 Actual</u>	<u>2016/17 Actual</u>	<u>2017/18 Budget</u>	<u>2017/18 Estimate</u>	<u>7/18-12/19 Request</u>
<b>Revenues</b>					
Grants & Donations	16,548	8,741	16,020	47,500	0
Interest from Investments	14,175	3,545	7,350	5,480	4,380
Miscellaneous Revenue	4,957	9,331	0	55,880	0
<b>Total Revenues</b>	<b>\$35,680</b>	<b>\$21,617</b>	<b>\$23,370</b>	<b>\$108,860</b>	<b>\$4,380</b>
<b>Expenditures</b>					
Personnel	25,765	3,809	10,770	0	0
Commodities	2,854	(356)	0	0	0
Contractuals	37,661	603,214	0	0	0
<b>Total Operating Expenses</b>	<b>66,280</b>	<b>606,667</b>	<b>10,770</b>	<b>0</b>	<b>0</b>
<b>Capital</b>	<b>0</b>	<b>58,942</b>	<b>316,058</b>	<b>336,060</b>	<b>0</b>
<b>Total Expenditures</b>	<b>66,280</b>	<b>665,609</b>	<b>326,828</b>	<b>336,060</b>	<b>0</b>
<b>Revenue Excess (Deficit) over Expenditures</b>	<b>(30,600)</b>	<b>(643,992)</b>	<b>(303,458)</b>	<b>(227,200)</b>	<b>4,380</b>
<b>Beginning Fund Balance</b>	<b>1,168,763</b>	<b>1,138,163</b>	<b>935,659</b>	<b>494,171</b>	<b>266,971</b>
<b>Ending Fund Balance</b>	<b>\$1,138,163</b>	<b>\$494,171</b>	<b>\$632,201</b>	<b>\$266,971</b>	<b>\$271,351</b>

**Budget Request Summary for Fiscal Year July 2018/Dec 2019***Fund: Museum Grant Funds - Relocation Fund***LAKE COUNTY FOREST PRESERVES**

	<u>2015/16</u> <u>Actual</u>	<u>2016/17</u> <u>Actual</u>	<u>2017/18</u> <u>Budget</u>	<u>2017/18</u> <u>Estimate</u>	<u>7/18-12/19</u> <u>Request</u>
<b>Revenues</b>					
Grants & Donations	0	0	0	47,500	0
Interest from Investments	6,701	2,398	3,980	3,500	2,000
Miscellaneous Revenue	1,250	0	0	0	0
<b>Total Revenues</b>	<b>\$7,951</b>	<b>\$2,398</b>	<b>\$3,980</b>	<b>\$51,000</b>	<b>\$2,000</b>
<b>Expenditures</b>					
Capital	0	58,942	316,058	336,060	0
<b>Total Capital Expenses</b>	<b>0</b>	<b>58,942</b>	<b>316,058</b>	<b>336,060</b>	<b>0</b>
<b>Revenue Excess (Deficit) over Expenditures</b>	<b>7,951</b>	<b>(56,544)</b>	<b>(312,078)</b>	<b>(285,060)</b>	<b>2,000</b>
<b>Beginning Fund Balance</b>	<b>485,432</b>	<b>493,383</b>	<b>815,980</b>	<b>436,839</b>	<b>151,779</b>
<b>Ending Fund Balance</b>	<b>\$493,383</b>	<b>\$436,839</b>	<b>\$503,902</b>	<b>\$151,779</b>	<b>\$153,779</b>

**Budget Request Summary for Fiscal Year July 2018/Dec 2019***Fund: Museum Grant Funds - Special Projects Fund***LAKE COUNTY FOREST PRESERVES**

	<u>2015/16</u> <u>Actual</u>	<u>2016/17</u> <u>Actual</u>	<u>2017/18</u> <u>Budget</u>	<u>2017/18</u> <u>Estimate</u>	<u>7/18-12/19</u> <u>Request</u>
<b>Revenues</b>					
Grants & Donations	16,548	8,741	16,020	0	0
Interest from Investments	50	25	20	20	30
Miscellaneous Revenue	3,707	27	0	0	0
<b>Total Revenues</b>	<b>\$20,305</b>	<b>\$8,793</b>	<b>\$16,040</b>	<b>\$20</b>	<b>\$30</b>
<b>Expenditures</b>					
Personnel	25,765	3,809	10,770	0	0
Commodities	2,854	(356)	0	0	0
Contractuals	3,538	12,763	0	0	0
<b>Total Operating Expenses</b>	<b>32,157</b>	<b>16,216</b>	<b>10,770</b>	<b>0</b>	<b>0</b>
<b>Revenue Excess (Deficit) over Expenditures</b>	<b>(11,852)</b>	<b>(7,423)</b>	<b>5,270</b>	<b>20</b>	<b>30</b>
<b>Beginning Fund Balance</b>	<b>22,461</b>	<b>10,609</b>	<b>7,796</b>	<b>3,186</b>	<b>3,206</b>
<b>Ending Fund Balance</b>	<b>\$10,609</b>	<b>\$3,186</b>	<b>\$13,066</b>	<b>\$3,206</b>	<b>\$3,236</b>

**Budget Request Summary for Fiscal Year July 2018/Dec 2019***Fund: Museum Grant Funds - Collection Acquisition Fund***LAKE COUNTY FOREST PRESERVES**

	<u>2015/16 Actual</u>	<u>2016/17 Actual</u>	<u>2017/18 Budget</u>	<u>2017/18 Estimate</u>	<u>7/18-12/19 Request</u>
<b>Revenues</b>					
Interest from Investments	2,260	177	2,350	1,030	2,350
Miscellaneous Revenue	0	9,304	0	55,880	0
<b>Total Revenues</b>	<b>\$2,260</b>	<b>\$9,481</b>	<b>\$2,350</b>	<b>\$56,910</b>	<b>\$2,350</b>
<b>Expenditures</b>					
Contractuals	34,123	62,360	0	0	0
<b>Total Operating Expenses</b>	<b>34,123</b>	<b>62,360</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenue Excess (Deficit) over Expenditures</b>	<b>(31,863)</b>	<b>(52,879)</b>	<b>2,350</b>	<b>56,910</b>	<b>2,350</b>
<b>Beginning Fund Balance</b>	<b>138,850</b>	<b>106,987</b>	<b>108,017</b>	<b>54,108</b>	<b>111,018</b>
<b>Ending Fund Balance</b>	<b>\$106,987</b>	<b>\$54,108</b>	<b>\$110,367</b>	<b>\$111,018</b>	<b>\$113,368</b>

**Budget Request Summary for Fiscal Year July 2018/Dec 2019***Fund: Museum Grant Funds - Teich Endowment Fund***LAKE COUNTY FOREST PRESERVES**

	<u>2015/16 Actual</u>	<u>2016/17 Actual</u>	<u>2017/18 Budget</u>	<u>2017/18 Estimate</u>	<u>7/18-12/19 Request</u>
<b>Revenues</b>					
Interest from Investments	5,164	945	1,000	930	0
<b>Total Revenues</b>	<b>\$5,164</b>	<b>\$945</b>	<b>\$1,000</b>	<b>\$930</b>	<b>\$0</b>
<b>Expenditures</b>					
Contractuals	0	528,091	0	0	0
<b>Total Operating Expenses</b>	<b>0</b>	<b>528,091</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenue Excess (Deficit) over Expenditures</b>	<b>5,164</b>	<b>(527,146)</b>	<b>1,000</b>	<b>930</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>522,021</b>	<b>527,185</b>	<b>3,864</b>	<b>39</b>	<b>969</b>
<b>Ending Fund Balance</b>	<b>\$527,185</b>	<b>\$39</b>	<b>\$4,864</b>	<b>\$969</b>	<b>\$969</b>

## **EDUCATION DEPARTMENT GRANTS**

### ***FY 7/1/2018 – 12/31/2019 Budget Narrative***

*(One-time 18 month budget)*

## **LAKE COUNTY FOREST PRESERVES**



### **GENERAL PROGRAM STATEMENT**

Non-tax support of education efforts, including for special events and projects through the District and specifically at the Bess Bower Dunn Museum of Lake County (Dunn Museum) and the Edward L. Ryerson Conservation Area, is cultivated and solicited in the form of grants, donations, and sponsorships from private individuals, foundations, corporations, and state and federal sources. These funds are used to improve existing facilities and services, and to initiate special projects that otherwise could not be accomplished.

### **KEY OBJECTIVES FOR FY 2018-19**

- Work with the Preservation Foundation of the Lake County Forest Preserves to identify and seek additional funding for the support of the Dunn Museum.
- Work with the Preservation Foundation of the Lake County Forest Preserves to identify and seek additional funding to support on-going Education Department initiatives including Science Explorers in Nature, summer camps, the Ethel Untermeyer Conservation Forum, program scholarships and other projects and events.
- Place all non-designated gifts supporting the Museum in the Museum Grant Fund. Identify and solicit funding sources for digitization projects at the Dunn Museum.
- Continue the Gateways Grant Program, offering forty-eight (48) grants to disadvantaged school districts. Each grant provides an affordable field trip by waiving program fees for one day of programming and giving a \$125 transportation reimbursement to the school. The Gateways Grant Program makes field trips available to an average of 4,500 students and teachers each school year.

**Budget Request summary for Fiscal Year July 2018/Dec 2019***Fund: Education Grant Funds***LAKE COUNTY FOREST PRESERVES**

	<u>2015/16</u> <u>Actual</u>	<u>2016/17</u> <u>Actual</u>	<u>2017/18</u> <u>Budget</u>	<u>2017/18</u> <u>Estimate</u>	<u>7/18-12/19</u> <u>Request</u>
<b>Revenues</b>					
Grants & Donations	210	380	6,000	6,000	6,000
Interest from Investments	1	11	0	0	0
<b>Total Revenues</b>	<b>\$211</b>	<b>\$391</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$6,000</b>
<b>Expenditures</b>					
Contractuals	3,700	2,692	6,000	6,000	6,000
<b>Total Expenses</b>	<b>3,700</b>	<b>2,692</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
<b>Revenue Excess (Deficit) over Expenditures</b>	<b>(3,489)</b>	<b>(2,301)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>6,046</b>	<b>2,557</b>	<b>2,573</b>	<b>256</b>	<b>256</b>
<b>Ending Fund Balance</b>	<b>2,557</b>	<b>\$256</b>	<b>\$2,573</b>	<b>\$256</b>	<b>\$256</b>

# Other Funds





## OTHER FUNDS

FY 7/1/2018 – 12/31/2019 BUDGET NARRATIVE

(One-time 18 month budget)

### LAKE COUNTY FOREST PRESERVES



#### FUNDS IN THIS SECTION INCLUDE:

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

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

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

**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.

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

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

#### **INTERNAL SERVICE FUNDS:**

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

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

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

## AUDIT FUND

### FY 7/1/2018 – 12/31/2019 Budget Narrative

(One-time 18 month budget)

## LAKE COUNTY FOREST PRESERVES



### 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's meeting its accountability obligation. The use of external financial auditors provides assurance to users of District financial statements that an independent third party has reviewed them.

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

	<u>2015/16 Actual</u>	<u>2016/17 Actual</u>	<u>2017/18 Budget</u>	<u>2017/18 Estimate</u>	<u>7/18-12/19 Request</u>
<b>Revenues</b>					
Property Tax Levy	162,575	113,293	106,370	118,080	182,200
Interest from Investments	1,209	926	1,000	2,500	3,100
<b>Total Revenues</b>	<b>\$163,784</b>	<b>\$114,219</b>	<b>\$107,370</b>	<b>\$120,580</b>	<b>\$185,300</b>
<b>Expenditures</b>					
<b>Personnel</b>					
Salaries & Wages	62,092	56,970	68,530	60,370	145,510
Sick Pay Reimbursement	117	305	310	300	620
Health Insurance	9,047	8,807	14,440	7,940	31,770
<b>Total Personnel</b>	<b>71,256</b>	<b>66,082</b>	<b>83,280</b>	<b>68,610</b>	<b>177,900</b>
<b>Contractuals</b>					
Auditing Fees	52,523	60,500	55,000	49,400	56,570
Computer Fees & Services	3,408	3,579	3,760	3,760	6,020
Consulting Fees	7,300	7,000	7,000	5,000	9,000
IT Replacement Charge	790	520	640	640	870
<b>Total Contractuals</b>	<b>64,021</b>	<b>71,599</b>	<b>66,400</b>	<b>58,800</b>	<b>72,460</b>
<b>Total Operating Expenses</b>	<b>135,277</b>	<b>137,681</b>	<b>149,680</b>	<b>127,410</b>	<b>250,360</b>
<b>Revenue Excess (Deficit) over Expenditures</b>	<b>28,507</b>	<b>(23,462)</b>	<b>(42,310)</b>	<b>(6,830)</b>	<b>(65,060)</b>
<b>Beginning Fund Balance</b>	<b>139,258</b>	<b>167,765</b>	<b>125,433</b>	<b>144,303</b>	<b>137,473</b>
<b>Ending Fund Balance</b>	<b>\$167,765</b>	<b>\$144,303</b>	<b>\$83,123</b>	<b>\$137,473</b>	<b>\$72,413</b>

# CAPITAL FACILITIES IMPROVEMENT FUND

FY 7/1/2018 – 12/31/2019 Budget Narrative

(One-time 18 month budget)

LAKE COUNTY FOREST PRESERVES



## GENERAL PROGRAM STATEMENT

The nature and purpose of this fund is to account for financial resources to be used for major repair, renovation or acquisition of major capital facilities. The 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 Fiscal Year 2000/01 Budget. In addition to that \$200,000 will be transferred from the General Fund for future building and facilities replacements.

	<u>2015/16 Actual</u>	<u>2016/17 Actual</u>	<u>2017/18 Budget</u>	<u>2017/18 Estimate</u>	<u>7/18-12/19 Request</u>
<b>Revenues</b>					
Interest from Investments	23,042	9,399	18,000	35,000	60,000
Interfund Transfers	200,000	200,000	200,000	200,000	200,000
<b>Total Revenues</b>	<b>\$223,042</b>	<b>\$209,399</b>	<b>\$218,000</b>	<b>\$235,000</b>	<b>\$260,000</b>
<b>Expenditures</b>					
Improvements to Buildings	0	340,000	0	0	0
Capital Imprvmnts-Preserves	0	0	150,000	150,000	0
Paving, parking and lights	2,500	0	0	0	0
<b>Total Expenditures</b>	<b>\$2,500</b>	<b>\$340,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$0</b>
<b>Revenue Excess (Deficit) over Expenditures</b>	220,542	(130,601)	68,000	85,000	260,000
<b>Beginning Fund Balance</b>	<b>1,951,033</b>	<b>2,171,575</b>	<b>2,054,445</b>	<b>2,040,974</b>	<b>2,125,974</b>
<b>Ending Fund Balance</b>	<b>\$2,171,575</b>	<b>\$2,040,974</b>	<b>\$2,122,445</b>	<b>\$2,125,974</b>	<b>\$2,385,974</b>

## EASEMENTS & SPECIAL PROJECTS FUND

FY 7/1/2018 – 12/31/2019 Budget Narrative

(One-time 18 month budget)

### LAKE COUNTY FOREST PRESERVES



#### GENERAL PROGRAM STATEMENT

The Easements & Special Projects Fund accounts for the revenue and expenditures related to special projects related to land acquisition in addition to easement revenues and temporary construction licenses. The current project consists of the design and construction of a new grounds maintenance shop at Lakewood for the Southwest Maintenance District crew. Based on evaluation of staff needs and the existing facilities at Lakewood as part of the initial Lakewood Master Plan effort, it was determined that the best course of action is to construct a new shop at Lakewood. A preliminary estimate of the appropriate size for the shop is 4,500 square foot. There is a strong desire for the facility to be developed as "net zero" with respect to its energy needs, and it is expected that the project will pursue support from a Net Zero Energy Building Program grant from the IL Clean Energy Community Foundation.

	<u>2015/16</u> <u>Actual</u>	<u>2016/17</u> <u>Actual</u>	<u>2017/18</u> <u>Budget</u>	<u>2017/18</u> <u>Estimate</u>	<u>7/18-12/19</u> <u>Request</u>
<b>Revenues</b>					
Interest from Investments	39,864	13,837	45,000	50,000	56,000
Easement & Licenses	1,000	32,236	0	30,000	0
<b>Total Revenues</b>	<b>\$40,864</b>	<b>\$46,073</b>	<b>\$45,000</b>	<b>\$80,000</b>	<b>\$56,000</b>
<b>Expenditures</b>					
Appraisal Fees	0	0	2,500	0	2,500
Legal Fees	0	0	7,500	0	7,500
<b>Total Operating Expenses</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>
<b>Capital</b>					
Buildings & Structures	0	0	1,898,050	1,898,050	626,950
Capital Imprvmnts-Preserves	0	250	192,750	192,750	0
<b>Total Capital Outlay</b>	<b>0</b>	<b>250</b>	<b>2,090,800</b>	<b>2,090,800</b>	<b>626,950</b>
<b>Total Expenditures</b>	<b>0</b>	<b>250</b>	<b>2,100,800</b>	<b>2,090,800</b>	<b>636,950</b>
<b>Revenue Excess (Deficit) over Expenditures</b>	<b>40,864</b>	<b>45,823</b>	<b>(2,055,800)</b>	<b>(2,010,800)</b>	<b>(580,950)</b>
<b>Beginning Fund Balance</b>	<b>3,794,821</b>	<b>3,835,685</b>	<b>6,003,174</b>	<b>3,881,508</b>	<b>1,870,708</b>
<b>Ending Fund Balance</b>	<b>\$3,835,685</b>	<b>\$3,881,508</b>	<b>\$3,947,374</b>	<b>\$1,870,708</b>	<b>\$1,289,758</b>

# **FARMLAND MANAGEMENT FUND**

## ***FY 7/1/2018 – 12/31/2019 Budget Narrative***

*(One-time 18 month budget)*

**LAKE COUNTY FOREST PRESERVES**



### **GENERAL PROGRAM STATEMENT**

The nature and purpose of this fund is to restore and manage lands that are in need of restoration efforts to restore them to their historical condition. In 2003, the Board approved a Farmland Management Policy that established this fund from the revenue annually generated by the farm license fees. It is estimated that the District will have 2,262 acres of land in farm licenses which will generate an estimated \$667,116 in annual fees.

### **RESTORATION AND MANAGEMENT ACTIVITIES**

Fund Income FY 18/19	\$ 667,116
Carry Over From FY 17/18	\$96,653
Total Fund Balance FY 18/19	\$763,769

- **Restoration Mowing Project # 62801** **\$ 17,000**  
Mowing and to remove invasive weeds in farmland restorations at six different preserve sites. Typically the District works with local farmers or contractors for this mowing.
- **District Wide Invasive Species Project # 62806** **\$ 280,000**  
Countywide control of several herbaceous invasive species at various preserves.
- **Native Cover Crop Seeding Project # 62804** **\$ 288,000**  
Seed purchase to be used as temporary native cover for transitioning agricultural fields in preparation for restoration projects. Farmers are typically used to plant the cover crops.
- **Soil and Drain Tile Surveys Project # 62805** **\$ 100,000**  
Repair of current drain tile systems, hydrologic study and assessment for removal of drain tiles.
- **Animal Damage Management Project # 62802** **\$20,000**  
Countywide control of negative impacts from wildlife. This includes the control of wildlife populations and possible alternative solutions to hydrological issues.
- **Site Specific Invasive Species Project # 62803** **\$54,858**  
Control of various invasive species as follow-up to previous restoration projects.

Estimated Total Fund Balance FY 18/19	\$763,769
Estimated Fund Expenditures FY 18/19	\$ 759,858
Estimated Carry Over From FY 18/19	\$3,911

**Budget Request Summary for Fiscal Year July 2018/Dec 2019**

Fund: 2800

Farmland Management Fund

**LAKE COUNTY FOREST PRESERVES**

	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Estimate</b>	<b>7/18-12/19 Request</b>
<b>Revenues</b>					
Rental Revenue	423,680	452,211	464,350	405,320	667,116
Interest from Investments	1,229	3,091	1,000	1,000	1,500
Farm Tax Collected	20,634	19,244	22,300	20,000	22,300
Grants	13,985	0	0	38,670	0
<b>Total Revenues</b>	<b>\$459,528</b>	<b>\$474,546</b>	<b>\$487,650</b>	<b>\$464,990</b>	<b>\$690,916</b>
<b>Expenditures</b>					
Repairs & Maint. Grounds	375,284	449,272	906,182	597,680	759,860
Real Estate & Drainage Taxes	28,283	30,411	22,300	22,300	22,300
Miscellaneous Contractuals	17,133	0	0	0	0
<b>Total Operating Expenses</b>	<b>420,700</b>	<b>479,683</b>	<b>928,482</b>	<b>619,980</b>	<b>782,160</b>
<b>Transfers</b>					
Transfers	75,508	0	0	0	0
<b>Total Expenditures Expen</b>	<b>496,208</b>	<b>479,683</b>	<b>928,482</b>	<b>619,980</b>	<b>782,160</b>
<b>Revenue Excess (Deficit) over Expenditures</b>	<b>(36,680)</b>	<b>(5,137)</b>	<b>(440,832)</b>	<b>(154,990)</b>	<b>(91,244)</b>
<b>Beginning Fund Balance</b>	<b>489,729</b>	<b>453,049</b>	<b>571,741</b>	<b>447,912</b>	<b>292,922</b>
<b>Ending Fund Balance</b>	<b>\$453,049</b>	<b>447,912</b>	<b>\$130,909</b>	<b>\$292,922</b>	<b>\$201,678</b>

**FORT SHERIDAN CEMETERY FUND**  
**FY 7/1/2018 – 12/31/2019 Budget Narrative**

(One-time 18 month budget)

**LAKE COUNTY FOREST PRESERVES**



**GENERAL PROGRAM STATEMENT**

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

	<b><u>2015/16 Actual</u></b>	<b><u>2016/17 Actual</u></b>	<b><u>2017/18 Budget</u></b>	<b><u>2017/18 Estimate</u></b>	<b><u>7/18-12/19 Request</u></b>
<b>Revenues</b>					
Interest from Investments	1,608	271	3,500	4,160	4,000
<b>Total Revenues</b>	<b>\$1,608</b>	<b>\$271</b>	<b>\$3,500</b>	<b>\$4,160</b>	<b>\$4,000</b>
<b>Expenditures</b>					
<b>Commodities</b>					
Operating Supplies	0	2,788	3,200	3,200	4,600
<b>Total Commodities</b>	<b>0</b>	<b>2,788</b>	<b>3,200</b>	<b>3,200</b>	<b>4,600</b>
<b>Contractuals</b>					
Electricity	793	632	800	750	1,200
Miscellaneous Contractuals	13,320	15,984	13,500	13,500	20,500
<b>Total Contractuals</b>	<b>14,113</b>	<b>16,616</b>	<b>14,300</b>	<b>14,250</b>	<b>21,700</b>
<b>Total Operating Expenses</b>	<b>14,113</b>	<b>19,404</b>	<b>17,500</b>	<b>17,450</b>	<b>26,300</b>
<b>Capital</b>					
Capital Imprvmnts-Preserves	0	0	0	0	15,000
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,000</b>
<b>Total Expenditures</b>	<b>14,113</b>	<b>19,404</b>	<b>17,500</b>	<b>17,450</b>	<b>41,300</b>
<b>Revenue Excess (Deficit) over Expenditures</b>	<b>(12,505)</b>	<b>(19,133)</b>	<b>(14,000)</b>	<b>(13,290)</b>	<b>(37,300)</b>
<b>Beginning Fund Balance</b>	<b>365,524</b>	<b>353,019</b>	<b>342,979</b>	<b>333,886</b>	<b>320,596</b>
<b>Ending Fund Balance</b>	<b>\$353,019</b>	<b>\$333,886</b>	<b>\$328,979</b>	<b>\$320,596</b>	<b>\$283,296</b>

**LAND PREPARATION FUND**  
**FY 7/1/2018 – 12/31/2019 Budget Narrative**

(One-time 18 month budget)

**LAKE COUNTY FOREST PRESERVES**



**GENERAL PROGRAM STATEMENT**

The Land Preparation Fund provides funding for projects or improvements that are needed to secure and/or prepare forest preserve sites. Projects may include, but not be limited to, fencing, installation of gates, demolition of structures and buildings, erecting signage, cleanup of trash/debris or removal of unsafe hazards such as dead trees. Funds for the Land Preparation Fund are generated from income producing assets that are already in place on newly acquired sites. Revenues include cellular tower fees in the amount of \$12,980 and license agreement fees totaling \$38,100. The license agreement will terminate September 30, 2018.

	<b><u>2015/16 Actual</u></b>	<b><u>2016/17 Actual</u></b>	<b><u>2017/18 Budget</u></b>	<b><u>2017/18 Estimate</u></b>	<b><u>7/18-12/19 Request</u></b>
<b>Revenues</b>					
Cellular Tower Fees	12,075	12,226	47,020	40,780	12,980
Rental Revenue	152,390	152,390	152,400	152,400	38,100
Interest from Investments	4,063	543	8,000	9,040	10,000
<b>Total Revenues</b>	<b>\$168,528</b>	<b>\$165,159</b>	<b>\$207,420</b>	<b>\$202,220</b>	<b>\$61,080</b>
<b>Expenditures</b>					
Repairs & Maint. Grounds	1,388	54,036	100,000	100,000	100,000
<b>Total Operating Expenses</b>	<b>1,388</b>	<b>54,036</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Revenue Excess (Deficit) over Expenditures</b>	<b>167,140</b>	<b>111,123</b>	<b>107,420</b>	<b>102,220</b>	<b>(38,920)</b>
<b>Beginning Fund Balance</b>	<b>538,752</b>	<b>705,892</b>	<b>805,612</b>	<b>817,015</b>	<b>919,235</b>
<b>Ending Fund Balance</b>	<b>\$705,892</b>	<b>\$817,015</b>	<b>\$913,032</b>	<b>\$919,235</b>	<b>\$880,315</b>



**TREE REPLACEMENT FUND**  
**FY 7/1/2018 – 12/31/2019 Budget Narrative**

(One-time 18 month budget)

**LAKE COUNTY FOREST PRESERVES**



**GENERAL PROGRAM STATEMENT**

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

	<b><u>2015/16</u></b> <b><u>Actual</u></b>	<b><u>2016/17</u></b> <b><u>Actual</u></b>	<b><u>2017/18</u></b> <b><u>Budget</u></b>	<b><u>2017/18</u></b> <b><u>Estimate</u></b>	<b><u>7/18-12/19</u></b> <b><u>Request</u></b>
<b>Revenues</b>					
Interest from Investments	4,358	1,058	1,500	2,000	3,000
Grants	70,510	26,263	0	0	0
<b>Total Revenues</b>	<b>\$74,868</b>	<b>\$27,321</b>	<b>\$1,500</b>	<b>\$2,000</b>	<b>\$3,000</b>
<b>Capital Outlay</b>					
Capital Imprvmts-Preserves	328,925	43,083	190,066	165,070	0
<b>Total Capital</b>	<b>328,925</b>	<b>43,083</b>	<b>190,066</b>	<b>165,070</b>	<b>0</b>
<b>Revenue Excess (Deficit)</b> <b>over Expenditures</b>	<b>(254,057)</b>	<b>(15,762)</b>	<b>(188,566)</b>	<b>(163,070)</b>	<b>3,000</b>
<b>Beginning Fund Balance</b>	<b>610,107</b>	<b>356,050</b>	<b>315,397</b>	<b>340,288</b>	<b>177,218</b>
<b>Ending Fund Balance</b>	<b>\$356,050</b>	<b>\$340,288</b>	<b>\$126,831</b>	<b>\$177,218</b>	<b>\$180,218</b>

# WETLANDS MANAGEMENT FUND

## FY 7/1/2018 – 12/31/2019 Budget Narrative

(One-time 18 month budget)

### LAKE COUNTY FOREST PRESERVES



### GENERAL PROGRAM STATEMENT

The nature and purpose of this fund is to account for the long-term management and improvement of existing wetlands within the Des Plaines River watershed. Projects include the mitigation projects at Prairie Wolf and Captain Daniel Wright Woods Forest Preserves. Assumption of the long-term required management for the mitigation banks at Sedge Meadow Forest Preserve.

### Sedge Meadow Forest Preserve Habitat Restoration

**\$ 70,000**

Restoration and management of the former Wetlands Demonstration Project as required by the U.S. Army Corps of Engineers for the long-term management of the Wetland Demonstration Project Area and associated mitigation banks.

### RECEIVED – Wooded Wetland Restoration/Prairie Wolf Slough

**Project Number 62504**

A wetland mitigation project for wetland loss due to the development of a Mariano's grocery store, which was determined to have direct impacts to Prairie Wolf Slough. Wetland restoration and enhancement will target wooded wetlands within the northern portion of Prairie Wolf Slough Forest Preserve. Total budget for five years is estimated at **\$500,000.00**. If awarded, this project will be completed in FY2022.

		FY 2018/19	FY 2020
<b>Grant Budget \$ 500,000.00</b>			
<b>(Project Budget \$ 500,000.00)</b>			
<b>Funding</b>	Mitigation Funds	<u>\$ 243,674.00</u>	<u>\$ 71,076.00</u>
<b>TOTAL FUNDS</b>		<b>\$ 243,674.00</b>	<b>\$ 71,076.00</b>
<b>In-Kind Services</b>	Partner	\$ 0.00	\$ 0.00
	District	<u>\$ 0.00</u>	<u>\$ 0.00</u>
<b>TOTAL SERVICES</b>		<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>Expenditures:</b>	Partner	\$ 243,674.00	\$ 71,076.00
	District	<u>\$ 0.00</u>	<u>\$ 0.00</u>
<b>TOTAL EXPENDITURES</b>		<b>\$ 243,674.00</b>	<b>\$ 71,076.00</b>

**RECEIVED – Wetland Mitigation – Captain Daniel Wright Woods Forest Preserve**      ***Project Number 62404***

A wetland mitigation project for anticipated wetland impact caused by the Buffalo Creek Reservoir expansion project by the Metropolitan Water Reclamation District. Wetland restoration and enhancement will target northern flatwoods within Captain Daniel Wright Woods Forest Preserve and leverages Capital Improvement Funds for the Southern Des Plaines Woodland Habitat Restoration Project. Total budget for five years is estimated at **\$400,000**. If awarded, this project will be completed in FY2022.

		FY 2018/19	FY 2020
<b>Grant Budget</b>	<b>\$ 400,000.00</b>		
<b>(Project Budget</b>	<b>\$ 400,000.00)</b>		
<b>Funding</b>	Mitigation Funds	\$ 184,000.00	\$ 47,922.00
<b>TOTAL FUNDS</b>		<b>\$ 184,000.00</b>	<b>\$ 47,922.00</b>
<b>In-Kind Services</b>	Partner	\$ 0.00	\$ 0.00
	District	\$ 3,000.00	\$ 3,000.00
<b>TOTAL SERVICES</b>		<b>\$ 3,000.00</b>	<b>\$ 3,000.00</b>
<b>Expenditures:</b>	Partner	\$ 184,000.00	\$ 47,922.00
	District	\$ 0.00	\$ 0.00
<b>TOTAL EXPENDITURES</b>		<b>\$ 184,000.00</b>	<b>\$ 47,922.00</b>

	<u>2015/16 Actual</u>	<u>2016/17 Actual</u>	<u>2017/18 Budget</u>	<u>2017/18 Estimate</u>	<u>7/18-12/19 Request</u>
<b>Revenues</b>					
Interest from Investments	1,607	(1,548)	10,000	10,000	15,000
Miscellaneous Revenue	69,016	500,000	0	400,000	0
<b>Total Revenues</b>	<b>\$70,623</b>	<b>\$498,452</b>	<b>\$10,000</b>	<b>\$410,000</b>	<b>\$15,000</b>
<b>Contractuals</b>					
Legal Fees	11,760	104	0	0	0
<b>Total Contractuals</b>	<b>11,760</b>	<b>104</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay</b>					
Capital Imprvmnts-Preserves	0	0	375,550	800,000	0
<b>Total Expenditures</b>	<b>11,760</b>	<b>104</b>	<b>375,550</b>	<b>800,000</b>	<b>0</b>
<b>Revenue Excess (Deficit) over Expenditures</b>	<b>58,863</b>	<b>498,348</b>	<b>(365,550)</b>	<b>(390,000)</b>	<b>15,000</b>
<b>Beginning Fund Balance</b>	<b>415,315</b>	<b>\$474,178</b>	<b>979,468</b>	<b>972,526</b>	<b>582,526</b>
<b>Ending Fund Balance</b>	<b>\$474,178</b>	<b>\$972,526</b>	<b>\$613,918</b>	<b>\$582,526</b>	<b>\$597,526</b>

# EQUIPMENT REPLACEMENT FUND

## FY 7/1/2018 – 12/31/2019 Budget Narrative

(One time 18 month budget)

LAKE COUNTY FOREST PRESERVES



### 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 purchase of equipment directly from the fund. This budget provides for replacing eighteen (18) pieces of equipment at a cost of \$663,500.

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

PERFORMANCE MEASUREMENTS	2015/16 ACTUAL	2016/17 ACTUAL	2017/18 ESTIMATE	2018/19 PROJECTED
Number of pieces	83	83	84	87

**Budget Request Summary for Fiscal Year July 2018/Dec 2019***Fund: 9200 Equipment Replacement Fund***LAKE COUNTY FOREST PRESERVES**

	<u>2015/16 Actual</u>	<u>2016/17 Actual</u>	<u>2017/18 Budget</u>	<u>2017/18 Estimate</u>	<u>7/18-12/19 Request</u>
<b>Revenues</b>					
Interest from Investments	10,307	2,630	10,000	35,000	40,000
Equipment Rental	235,320	283,090	255,810	283,090	371,130
Sale of Fixed Assets	32,538	40,094	94,160	37,570	178,570
Interfund Transfers	0	0	0	0	0
<b>Total Revenues</b>	<b>\$278,165</b>	<b>\$325,814</b>	<b>\$359,970</b>	<b>\$355,660</b>	<b>\$589,700</b>
<b>Expenditures</b>					
<b>Capital</b>					
Heavy Equipment	257,494	190,857	363,500	257,500	663,500
<b>Total Capital</b>	<b>257,494</b>	<b>190,857</b>	<b>363,500</b>	<b>257,500</b>	<b>663,500</b>
<b>Revenue Excess (Deficit) over Expenditures</b>	<b>20,671</b>	<b>134,957</b>	<b>(3,530)</b>	<b>98,160</b>	<b>(73,800)</b>
<b>Beginning Fund Balance</b>	<b>1,353,617</b>	<b>1,374,288</b>	<b>1,447,448</b>	<b>1,509,245</b>	<b>1,607,405</b>
<b>Ending Fund Balance</b>	<b>\$1,374,288</b>	<b>\$1,509,245</b>	<b>\$1,443,918</b>	<b>\$1,607,405</b>	<b>\$1,533,605</b>

# INFORMATION TECHNOLOGY REPLACEMENT FUND

*FY 7/1/2018 – 12/31/2019 Budget Narrative*

*(One-time 18 month budget)*

**LAKE COUNTY FOREST PRESERVES**



## **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 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 IT Replacement Fund. This budget proposes \$339,300 for purchasing replacement of computer hardware, computer software and larger printers. Computer hardware, computer software and larger printers are replaced when a major component fails or when it reaches the end of its four to five year useful life cycle.

<b>PERFORMANCE MEASUREMENTS</b>	<b>2015/16 ACTUAL</b>	<b>2016/17 ACTUAL</b>	<b>2017/18 ESTIMATED</b>	<b>2018/19 PROJECTED</b>
Computers supported District-wide	208	204	195	204

**Budget Request Summary for Fiscal Year July 2018/Dec 2019**

Fund: 9100 Information Technology Replacement Fund

**LAKE COUNTY FOREST PRESERVES**

	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Estimate</b>	<b>7/18-12/19 Request</b>
<b>Revenues</b>					
Interest from Investments	9,747	4,149	11,000	15,000	20,000
Equipment Rental	230,200	196,750	224,030	224,030	337,960
Sale of Fixed Assets	583	966	500	500	500
<b>Total Revenues</b>	<b>\$240,530</b>	<b>\$201,865</b>	<b>\$235,530</b>	<b>\$239,530</b>	<b>\$358,460</b>
<b>Expenditures</b>					
Software	8,754	574	0	2,110	0
Computer Hardware	20,581	30,316	38,000	29,520	113,000
Miscellaneous Contractuals	32,553	63,111	37,850	37,840	104,790
<b>Total Operating Expenses</b>	<b>61,888</b>	<b>94,001</b>	<b>75,850</b>	<b>69,470</b>	<b>217,790</b>
<b>Capital Outlay</b>					
Computer Hardware	68,749	74,484	196,711	221,200	55,000
Computer Software	68,749	74,484	0	0	171,300
IT Improvements	0	0	33,791	0	0
<b>Total Expenditures</b>	<b>130,637</b>	<b>168,485</b>	<b>306,352</b>	<b>290,670</b>	<b>444,090</b>
<b>Revenue Excess (Deficit) over Expenditures</b>	<b>109,893</b>	<b>(37,380)</b>	<b>(70,822)</b>	<b>(51,140)</b>	<b>(85,630)</b>
<b>Beginning Fund Balance</b>	<b>910,948</b>	<b>1,020,841</b>	<b>995,693</b>	<b>983,461</b>	<b>932,321</b>
<b>Ending Fund Balance</b>	<b>\$1,020,841</b>	<b>\$983,461</b>	<b>\$924,871</b>	<b>\$932,321</b>	<b>\$846,691</b>

# VEHICLE REPLACEMENT FUND

## FY 7/1/2018 – 12/31/2019 Budget Narrative

(One-time 18 month budget)

LAKE COUNTY FOREST PRESERVES



### 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 centralized replacement of vehicles. Replacement Funds are commonly used in local government for equipment and central vehicle services.

The Board established the Vehicle Replacement Fund in 1998 to account for the financing of vehicle replacement. Recovering the cost of the vehicles including depreciation expense will be through user charges to each department. This is an Internal Service Fund that will charge each department an amount equal to the depreciation expense for the vehicle such that the vehicle will be replaced out of the Vehicle Replacement Fund. Ownership of the vehicles has been transferred to the Vehicle Replacement Fund. The fund provides a sufficient cash balance to allow purchase of vehicles directly from the fund. This budget proposes replacing 20 vehicles at a cost of \$981,500.

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

PERFORMANCE MEASUREMENTS	2015/16 ACTUAL	2016/17 ACTUAL	2017/18 ESTIMATE	2018/19 PROJECTED
Number of vehicles	95	94	92	92
Number of passenger vehicles	33	31	28	28
Number of small trucks	52	53	54	54
Number of large trucks	10	10	10	10



**Budget Request Summary for Fiscal Year July 2018/Dec 2019**

Fund: 9000 Vehicle Replacement Fund

**LAKE COUNTY FOREST PRESERVES**

	<b>2015/16 Actual</b>	<b>2016/17 Actual</b>	<b>2017/18 Budget</b>	<b>2016/17 Estimate</b>	<b>7/18-12/19 Request</b>
<b>Revenues</b>					
Interest from Investments	13,842	(492)	14,000	20,000	25,000
Insurance Claim	0	0	0	0	0
Equipment Rental	396,250	358,390	374,080	358,390	637,740
Sale of Fixed Assets	71,743	88,576	123,930	128,200	197,050
<b>Total Revenues</b>	<b>\$481,835</b>	<b>\$446,474</b>	<b>\$512,010</b>	<b>\$506,590</b>	<b>\$859,790</b>
<b>Capital</b>					
Motor Vehicles	367,980	453,197	835,878	663,670	981,500
<b>Total Expenditures</b>	<b>367,980</b>	<b>453,197</b>	<b>835,878</b>	<b>663,670</b>	<b>981,500</b>
<b>Revenue Excess (Deficit) over Expenditures</b>	<b>113,855</b>	<b>(6,723)</b>	<b>(323,868)</b>	<b>(157,080)</b>	<b>(121,710)</b>
<b>Beginning Fund Balance</b>	<b>1,730,737</b>	<b>1,844,592</b>	<b>1,898,390</b>	<b>1,837,869</b>	<b>1,680,789</b>
<b>Ending Fund Balance</b>	<b>\$1,844,592</b>	<b>\$1,837,869</b>	<b>\$1,574,522</b>	<b>\$1,680,789</b>	<b>\$1,559,079</b>

# Capital Improvement Plan



---

***BUDGET FISCAL YEAR 7/1/2018 – 12/31/2019***  
*(One-time 18 month budget)*

# **CAPITAL IMPROVEMENT PLAN**

## ***FY 7/1/2018 – 12/31/2019 Budget Narrative***

*(One-time 18 month budget)*

**LAKE COUNTY FOREST PRESERVES**



### **GENERAL PROGRAM STATEMENT**

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

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

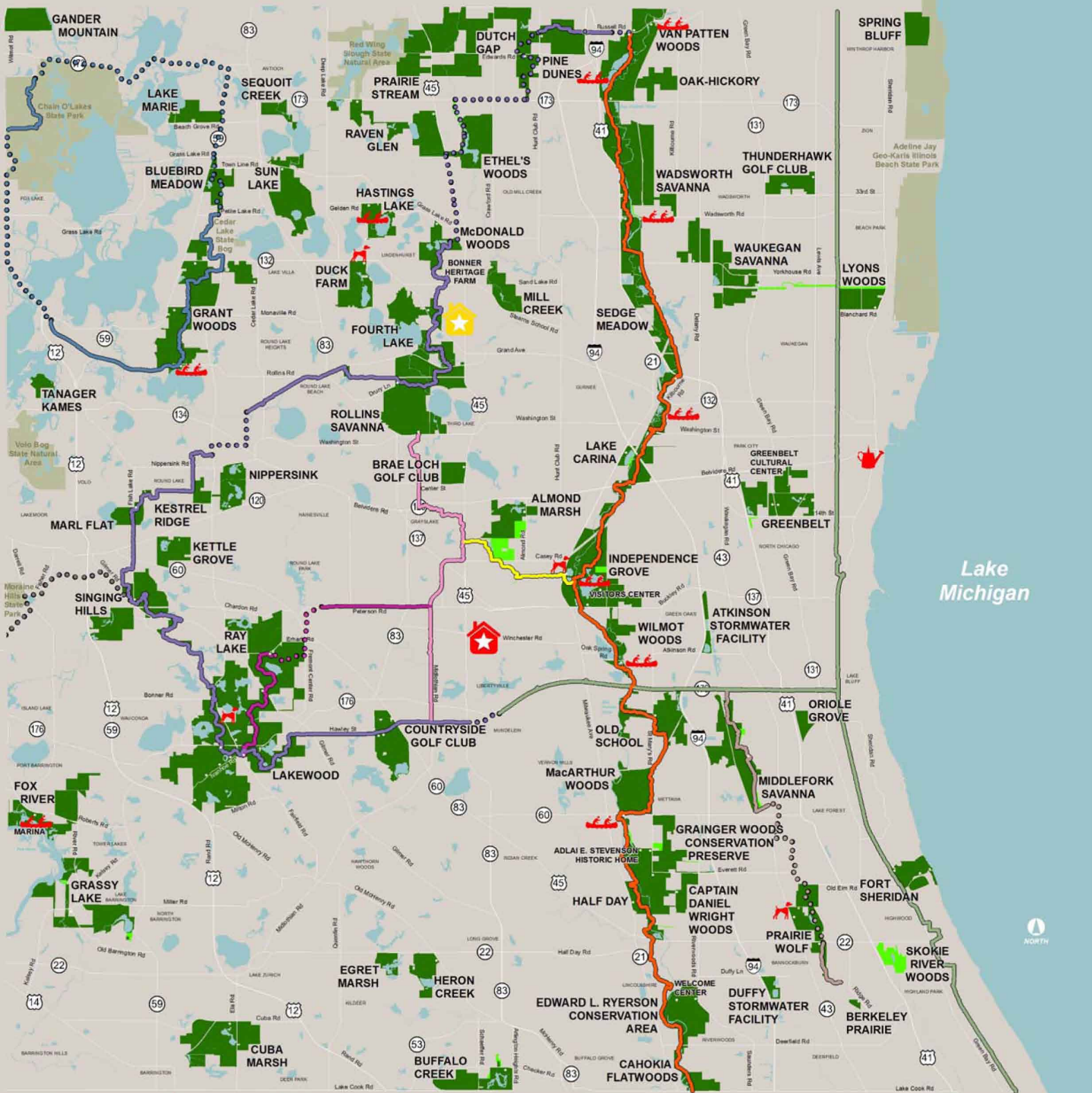
The development and update of the CIP is an on-going activity that is part of the overall budgeting process. The Capital Budget, the first year of the CIP is incorporated into the annual District Budget, which then appropriates the funds necessary to implement the capital improvement projects that will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

The Capital Budget development process starts with all Forest Preserve District Departments and the Planning and Land Acquisition 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 outside funding opportunities.

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

**LAKE COUNTY FOREST PRESERVES**  
**FISCAL YEAR 2018/19**  
**CAPITAL BUDGET SUMMARY BY PROJECT TYPE**

<b>Project</b>	<b>Carryover</b>	<b>New Funding</b>	<b>Capital Budget FY 2018/19</b>	<b>Designated Funds FY 2020-28</b>
<u><i>Ten-Year Capital Improvement Plan</i></u>				
Improvement Projects	\$4,573,375	\$207,480	\$207,480	\$50,000
Trails and Trail Connections	64,127	445,000	445,000	0
Trail Crossings	69,024	1,535,000	1,535,000	0
Specific Habitat Restoration sites	5,761,614	987,995	987,995	0
General Habitat Restoration	140,667	630,000	630,000	3,600,000
Facility and Infrastructure Improvements	2,693,239	1,201,950	1,201,950	3,775,000
Paving repairs	795,925	750,000	750,000	4,500,000
Preserve tree planting	201,689	150,000	150,000	1,694,620
<i>Subtotal:</i>	<b>\$14,299,660</b>	<b>\$5,907,425</b>	<b>\$5,907,425</b>	<b>\$13,619,620</b>
<u><i>Land acquisition costs</i></u>		<b>\$3,229,000</b>	<b>\$3,229,000</b>	
<u><i>Other Capital Expenditures</i></u>				
Computer hardware		123,850	123,850	
Computer software		208,910	208,910	
Heavy equipment		723,500	723,500	
Machinery and Tools		273,700	273,700	
Motor vehicles		981,500	981,500	
Other		188,990	188,990	
Sampling/safety equipment		100,000	100,000	
<i>Subtotal:</i>		<b>\$2,600,450</b>	<b>\$2,600,450</b>	
<b>Total Costs</b>	<b>\$14,299,660</b>	<b>\$11,736,875</b>	<b>\$11,736,875</b>	<b>\$13,619,620</b>



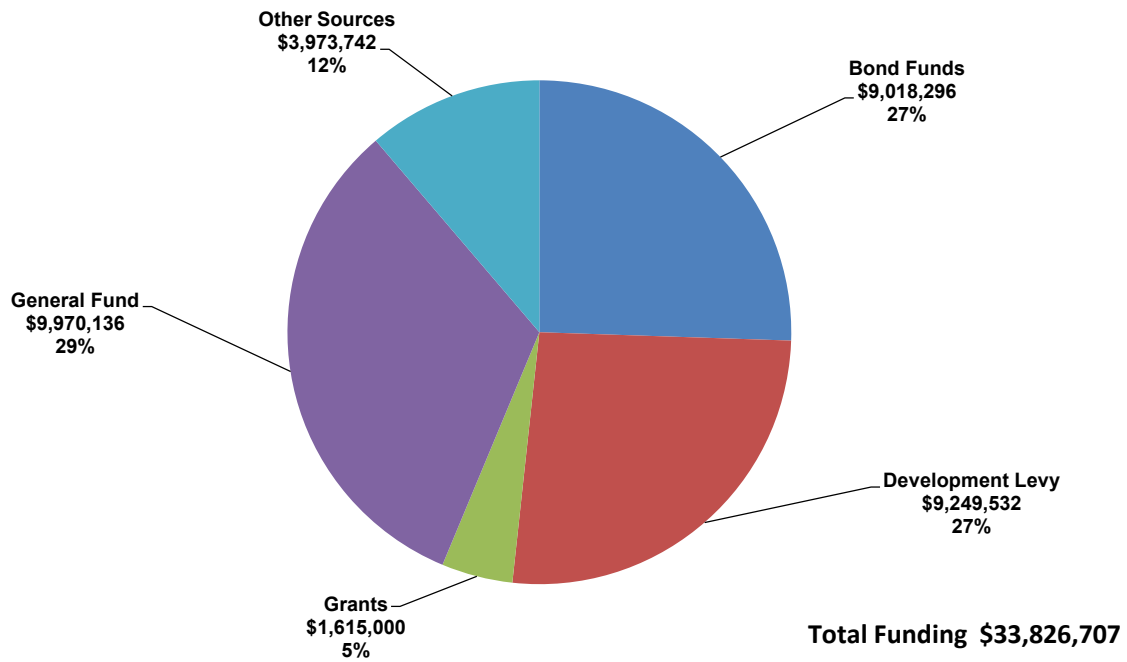
						GENERAL OFFICE AND BESS BOWER DUNN MUSEUM OF LAKE COUNTY OPERATIONS AND PUBLIC SAFETY FACILITY

**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
	<b>Ongoing Capital Improvements</b>						
60004	Habitat Restoration		-	940,667	-	3,400,000	-
60010	Preserve Tree Planting (includes IDOT funding)PLP		-	51,760	-	370,646	239,870
60008	District-wide Reforestation		-	219,413	-	850,000	-
60009	Repair Existing Roads/Parking		561,540	2,984,385	-	2,500,000	-
60022	Facility and Infrastructure Improvements		638,753	1,925,000	-	1,750,000	150,000
60030	ADA Improvements		-	-	-	500,000	-
	<b>Public Access/Misc. Projects</b>						
64701	Buffalo Creek - LCDOT Mitigation Bank Trail	\$1,300,000	-	-	-	-	300,000
64710	Buffalo Creek - MWRD Reservoir Expansion	\$3,500,000	35,429	87,053	-	-	-
60025	Duck Farm Dog Exercise Area Accessibility	\$160,000	60,000	-	-	100,000	-
60301	Duck Farm Munn Road Access	\$100,000	-	100,000	-	-	-
63901	Ethel's Woods - Public Access	\$4,379,000	-	-	-	-	-
65101	Everett Road Trail Connection	\$1,650,000	-	-	-	-	-
60420	Fort Sheridan Preserve	\$2,949,668	-	-	-	-	-
61811	General Offices - Build Out/Misc. Infrastructure	\$1,898,204	-	-	-	-	-
64703	Grass Lake Road Tunnel	\$200,000	59,847	-	-	-	-
60701	Grassy Lake Improvements (Hurd property)	\$3,025,000	75,000	135,000	-	-	-
	Hastings Lake Trail Connection	TBD	-	-	-	-	-
64301	Heron Creek - IL Route 22 Connection	\$20,000	20,000	-	-	-	-
	Lake County Destination	TBD	-	-	-	-	-
61020	Lakewood Forest Preserve	\$4,264,950	3,566,275	142,610	-	499,490	-
61011	Lakewood-Grounds Maint. Building Replacement	\$1,898,050	-	-	-	-	2,525,000
61010	Lakewood - Tree Planting & Restoration	\$500,000	-	314,620	-	-	-
63010	Lyons Woods Trail Connection	\$3,000,000	-	-	-	-	-
61101	Middlefork Savanna Trail Connection	\$2,800,000	-	-	-	-	-
65503	Millennium Trail - Grand Ave Crossing	\$1,367,126	-	-	-	-	-
61314	Millennium Trail - McDonalds Woods to RTE 45	TBD	-	185,000	-	-	-
65203	Millennium Trail - Rollins Road Crossing	\$1,480,223	-	-	-	-	-
	Millennium Trail - Rte 173	\$30,000	-	30,000	-	-	-
61603	Millennium Trail - Rte 45 Tunnel	\$4,300,000	1,350,000	-	-	-	-
63214	Millennium Trail - Van Patten Woods Connection	\$1,310,000	-	(16,255)	-	-	16,255
61812	Millennium Trail - Wilson Road Crossing	\$1,860,234	-	9,177	-	-	-
61812	Museum Relocation	\$375,000	-	-	-	-	6,436
638001	Nippersink - LCDOT Trail Connection	\$1,121,228	-	10,000	-	-	-
	North-Central Preserve Connections	TBD	-	-	-	-	-
	Oriole Grove Improvements	TBD	-	-	-	-	-
64211	Pine Dunes - Wildlife Conservation Facility	\$50,000	-	-	-	-	-
61301	Rollins Savanna - Gurnee Trail Connection	\$350,000	-	449,127	-	-	-
61310	Rollins Savanna - Third Lake Trail Improvements	\$30,000	-	30,000	-	-	-
	Ryerson Barn - Education Classroom	\$175,000	-	175,000	-	-	-
64811	Spring Bluff Wildlife Observation Area	\$600,000	-	-	-	-	-
64610	Waukegan Savanna - Dog Exercise Area	\$2,150,000	-	-	-	-	-
	<b>Habitat Restoration Projects</b>						
	Buffalo Creek Mitigation - Wright Woods	\$400,000	-	-	-	-	400,000
64104	Cuba Marsh Habitat Restoration	\$650,000	-	-	-	-	-
63910	Ethel's Woods - N. Mill Creek Restoration	\$6,842,438	1,502,850	796,522	1,000,000	-	-
60406	Fort Sheridan - USACE GLFER Restoration	\$7,430,000	840,870	-	-	-	-
63709	Fourth Lake - Hepatica Restoration	\$76,000	-	11,000	-	-	-
60604	Grant Woods Restoration	\$582,346	-	171,466	-	-	-
61012	Lakewood - Smooth Green Snake Reintroduction	\$50,000	-	30,000	-	-	-
61006	Lakewood Habitat Restoration - Broberg Marsh	\$450,000	-	-	-	-	-
61005	Lakewood Habitat Restoration - Schreiber Bog	\$900,000	33,596	56,214	-	-	-
61110	Middlefork - Buckthorn Pilot Project	\$3,250,000	-	-	-	-	-
	Oak Woodland and Ecological Complexes	TBD	-	-	-	-	-
64404	Old School Phase II Restoration	TBD	70,000	119,000	-	-	-
62504	Prairie Wolf - Mitigation Project	\$500,000	-	-	-	-	334,274
56055	Ray Lake - Cuneo Phase 1 Restoration	\$163,847	-	-	-	-	1,907
61504	Singing Hills/Kettle Grove Restoration	\$475,000	-	217,773	-	-	-
65004	Southern DPR Preserve Habitat Restoration	\$3,000,000	204,137	-	-	-	-
56050	Spring Bluff - Connecting Wetlands	\$582,765	-	-	615,000	-	-
65012	Woodland Amphibian Reintroduction	\$125,000	-	75,000	-	-	-
Total		\$72,608,418	9,018,296	\$9,249,532	\$1,615,000	\$9,970,136	\$3,973,742

26.66%      27.34%      4.77%      29.47%      11.75%

## Source of Funds Ten Year Capital Improvement Plan





Lake County Forest *Preserve District*  
Ten- Year Capital Improvement Plan

Project No.	Approved 2/13/2018	ESTIMATED Project Total	Grant/Donation/ Inter Gov/ Endowment/Funding	Budget 2017/18	Estimated 2017/18	Ten Year Funding Requirement												Total Current Funding		
						FY 2018/19														
						Carry Forward	New Funding	Budget 2018/19	FY 2020	FY 2021	FY 2022	FY 2023	FY FY 2024	FY FY 2025	2026	2027	2028			
	Source of Funds					\$2,633,677	\$2,715,400	\$5,349,077	\$1,195,300	\$925,426	\$850,000	\$850,000	\$0							
	Development Levy Funds					9,324,121	0	9,324,121	0				0							
	Development Bond Funds							0	0		0	0	0							
	Limited Bonds						25,000	25,000	0	0	0	0	0							
	Interest Income on Bond Funds					4,173,233	55,045	4,228,278	317,523	575,016	575,016	598,046	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000			
	General & Other Funds						0	0	0	0	0	0	0							
	IDOT Easement / Tree Fees						137,781	137,781	40,000	10,000	0	0	0							
	Preservation Foundation & Donations					1,615,000	0	1,615,000	0	0	0	0	0							
	Grants																			
	Ongoing Capital Improvements																			
60004	Habitat Restoration			757,504	616,837	140,667	600,000	740,667	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	\$4,340,667		
60010	Preserve Tree Planting (includes IDOT funding)PLP		910,000	150,516	13,240	112,276	-	112,276	75,000	75,000	75,000	75,000	50,000	50,000	50,000	50,000	50,000	\$662,276		
60008	District-wide Reforestation NR			200,000	180,587	19,413	150,000	169,413	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	\$1,069,413		
60009	Repair Existing Roads/Parking			1,247,809	451,884	795,925	750,000	1,545,925	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	\$6,045,925		
60022	Facility and Infrastructure Improvements			1,105,643	316,890	788,753	525,000	1,313,753	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	\$4,463,753		
60030	District-wide Accessibility Improvements			-	-	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	\$500,000		
	Sub-Total			3,461,472	1,579,438	1,857,034	2,075,000	3,932,034	1,475,000	1,475,000	1,475,000	1,475,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000			
	Public Access/Misc. Projects																			
64701	Buffalo Creek - LCDOT Mitigation Bank Trail	\$1,300,000	1,060,727	300,000	-	300,000	-	300,000	-	-	-	-	-	-	-	-	-	\$300,000		
64710	Buffalo Creek - MWRD Reservoir Expansion	3,500,000	3,500,000	-	-	-	122,482	122,482	-	-	-	-	-	-	-	-	-	\$122,482		
60025	Duck Farm Dog Exercise Area Accessibility	160,000		160,000	-	160,000	-	160,000	-	-	-	-	-	-	-	-	-	\$160,000		
60301	Duck Farm Munn Road Access	100,000		100,000	-	100,000	-	100,000	-	-	-	-	-	-	-	-	-	\$100,000		
63901	Ethel's Woods - Public Access	4,379,000		1,386,522	1,186,522	-	-	-	-	-	-	-	-	-	-	-	-	\$0		
65101	Everett Road Trail Connection	1,650,000		705,929	405,929	-	-	-	-	-	-	-	-	-	-	-	-	\$0		
60420	Fort Sheridan Preserve	2,949,668		2,719,076	2,189,076	-	-	-	-	-	-	-	-	-	-	-	-	\$0		
61811	General Offices - Build Out/Misc. Infrastructure	1,898,204		402,443	402,443	-	-	-	-	-	-	-	-	-	-	-	-	\$0		
64703	Grass Lake Road Tunnel	200,000		59,847	-	59,847	-	59,847	-	-	-	-	-	-	-	-	-	\$59,847		
60701	Grassy Lake Improvements (Hurd property)	3,025,000	179,000	255,816	180,816	75,000	85,000	160,000	40,000	10,000	-	-	-	-	-	-	-	\$210,000		
	Hastings Lake Trail Connection	TBD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$0		
64301	Heron Creek - IL Route 22 Connection	20,000		20,000	-	20,000	-	20,000	-	-	-	-	-	-	-	-	-	\$20,000		
	Lake County Destination	TBD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$0		
61020	Lakewood Forest Preserve	4,264,950		4,303,697	70,492	4,208,375	-	4,208,375	-	-	-	-	-	-	-	-	-	\$4,208,375		
61011	Lakewood-Grounds Maint. Building Replacement	1,898,050		1,898,050	-	1,898,050	626,950	2,525,000	-	-	-	-	-	-	-	-	-	\$2,525,000		
61010	Lakewood - Tree Planting	500,000	500,000	88,263	-	70,000	-	70,000	90,000	120,000	34,620	-	-	-	-	-	-	\$314,620		
63010	Lyons Woods Trail Connection	3,000,000	2,257,815	662,629	662,629	-	-	-	-	-	-	-	-	-	-	-	-	\$0		
61101	Middlefork Savanna Trail Connection	2,800,000	2,058,196	540,393	540,393	-	-	-	-	-	-	-	-	-	-	-	-	\$0		
65503	Millennium Trail - McDonalds Woods to RTE 45	TBD		-	-	-	185,000	185,000	-	-	-	-	-	-	-	-	-	\$185,000		
65203	Millennium Trail - Rte 173	30,000		30,000	-	30,000	-	30,000	-	-	-	-	-	-	-	-	-	\$30,000		
	Millennium Trail - Rte 45 Tunnel and Trail	4,300,000		75,000	75,000	-	1,350,000	1,350,000	-	-	-	-	-	-	-	-	-	\$1,350,000		
61603	Millennium Trail - Van Patten Woods Connection	1,310,000	200,000	894,281	894,281	-	-	-	-	-	-	-	-	-	-	-	-	\$0		
63214	Millennium Trail - Wilson Road Crossing	1,860,234	2,267,674	378,343	319,166	9,177	-	9,177	-	-	-	-	-	-	-	-	-	\$9,177		
61812	Museum Relocation	375,000		316,058	309,622	6,436	-	6,436	-	-	-	-	-	-	-	-	-	\$6,436		
63801	Nippersink - LCDOT Trail Connection	1,121,228	1,111,228	10,000	-	10,000	-	10,000	-	-	-	-	-	-	-	-	-	\$10,000		
	North-Central Preserve Connections	TBD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$0		
	Oriole Grove - Master Plan	TBD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$0		
64211	Pine Dunes - Wildlife Conservation Facility	50,000		50,000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	\$0		
61301	Rollins Savanna - Gurnee Trail Connection	350,000		95,000	90,873	4,127	445,000	449,127	-	-	-	-	-	-	-	-	-	\$449,127		
61310	Rollins Savanna - Third Lake Trail Improvements	30,000	30,000	30,000	-	30,000	-	30,000	-	-	-	-	-	-	-	-	-	\$30,000		
	Ryerson Barn - Education Classroom	175,000		-	-	-	-	-	175,000	-	-	-	-	-	-	-	-	\$175,000		
64811	Spring Bluff Wildlife Observation Area	600,000	263,700	623,602	593,602	-	-	-	-	-	-	-	-	-	-	-	-	\$0		
64610	Waukegan Savanna - Dog Exercise Area	2,150,000		878,386	798,386	-	-	-	-	-	-	-	-	-	-	-	-	\$0		
	Sub-Total			17,492,903	9,058,601	6,981,012	2,814,432	9,795,444	305,000	130,000	34,620	-	-	-	-	-	-			
	Habitat Restoration Projects																			
	Buffalo Creek Mitigation - Wright Woods	\$400,000	400,000	400,000	-	400,000	-	400,000	-	-	-	-	-	-	-	-	-	\$400,000		
64104	Cuba Marsh Habitat Restoration	650,000		150,841	150,841	-	-	-	-	-	-	-	-	-	-	-	-	\$0		
63910	Ethel's Woods - N. Mill Creek Restoration	6,842,438	1,000,000	4,251,412	952,040	3,299,372	-	3,299,372	-	-	-	-	-	-	-	-	-	\$3,299,372		
60406	Fort Sheridan - USACE GLFER Restoration	7,430,000	4,830,000	900,870	60,000	840,870	-	840,870	-	-	-	-	-	-	-	-	-	\$840,870		
63709	Fourth Lake - Hepatica Restoration	76,000	76,000	76,000	65,000	11,000	-	11,000	-	-	-	-	-	-	-	-	-	\$11,000		
60604	Grant Woods Restoration	582,346	582,346	253,700	135,015	118,685	52,781	171,466	-	-	-	-	-	-	-	-	-	\$171,466		
61012	Lakewood - Smooth Green Snake Reintroduction	50,000		-	-	-	30,000	30,000	-	-	-	-	-	-	-	-	-	\$30,000		
61006	Lakewood																			

\* - Pending Grant, Donation or IGA

AVAILABLE FUNDS: 240 \$472,469 \$244,992 \$150,434 \$65,830 \$38,876 \$38,876 \$38,876 \$38,876 \$38,876 \$38,876



## Capital Improvement Plan

FY '19 *thru* FY '23

### Lake County Forest Preserves

**Project #** 60004

**Project Name** Habitat Restoration



**Department** Natural Resources

**Type** Habitat Restoration

**Category** Natural Resource Restoration

**Contact** Jim Anderson

**Start Date** On-going

**End Date** On-going

#### Description

The following habitat restoration projects are scheduled for FY 18/19: Greenbelt, Grassy Lake, Cuba Marsh, Rollins Savanna, Van Patten Woods, and Wadsworth Savanna Forest Preserves. Wildlife population and habitat assessment for planning of restoration efforts. Supply of native plants and seed for various restoration projects.

#### Status

Funding for on-going restoration efforts at priority preserves within Ecological Complexes and Strategic Habitat Conservation Areas. Ecological assessments of wildlife populations began in July 2016 and will carry over into the winter of 2020.

Expenditures	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Habitat Restoration	740,670	400,000	400,000	400,000	400,000	2,340,670
<b>Total</b>	<b>740,670</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>2,340,670</b>

Funding Sources	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Development Levy	740,670	200,000				940,670
General Fund		200,000	400,000	400,000	400,000	1,400,000
<b>Total</b>	<b>740,670</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>2,340,670</b>

#### Operational Impact/Other

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

Budget Items	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Natural Resource Division	30,000	30,000	30,000	30,000	30,000	150,000
<b>Total</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>150,000</b>

## Capital Improvement Plan

FY '19 *thru* FY '23

### Lake County Forest Preserves

**Project #** 60010

**Project Name** Preserve Tree Planting

**Department** Planning & Land Preservation

**Type** Preserve Tree Planting

**Category** Site and Trail Improvements

**Contact** Randy Seebach

**Start Date** On-going

**End Date** On-going



#### Description

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

#### Status

In spring, summer and fall 2017, 105 trees and 150 shrubs were planted at various forest preserves, including Grant Woods, Grassy Lake, Half Day, Heron Creek, Independence Grove, Lyons Woods, McDonald Woods and Raven Glen. In 2018, approximately 240 trees and 190 shrubs will be planted along public access improvement projects, including Waukegan Savanna, Fort Sheridan, Independence Grove and Middlefork Savanna.

Expenditures	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Habitat Restoration	112,280	75,000	75,000	75,000	75,000	412,280
<b>Total</b>	<b>112,280</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>412,280</b>

Funding Sources	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Development Levy	11,760	27,450	12,540			51,750
General Fund		22,570	25,020	25,020	48,050	120,660
Other Funds	100,520	24,980	37,440	49,980	26,950	239,870
<b>Total</b>	<b>112,280</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>412,280</b>

#### Operational Impact/Other

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

Budget Items	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Operations & Infrastructure	3,000	3,000	3,000	3,000	3,000	15,000
<b>Total</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>15,000</b>

# Capital Improvement Plan

FY '19 *thru* FY '23

## Lake County Forest Preserves

**Project #** 60008  
**Project Name** District Wide Reforestation



**Department** Natural Resources

**Type** Preserve Tree Planting

**Category** Natural Resource Restoration

**Contact** Jim Anderson

**Start Date** FY 2017/18

**End Date** On-going

### Description

This project consists of planting of native trees and shrubs in areas that were historically forest, woodland and savanna communities with the goal of increasing the native and urban tree canopy and the number of native tree species, especially for oak ecosystems. Plans include 3,084 trees and shrubs planted at Lakewood, Van Patten, Ethel's Woods, and Ray Lake.

Funding will also provide for reforestation mowing, watering, deer protection and control of invasive species in reforestation areas.

### Status

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

Expenditures	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Habitat Restoration	169,410	100,000	100,000	100,000	100,000	569,410
<b>Total</b>	<b>169,410</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>569,410</b>

Funding Sources	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Development Levy	169,410	50,000				219,410
General Fund		50,000	100,000	100,000	100,000	350,000
<b>Total</b>	<b>169,410</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>569,410</b>

### Operational Impact/Other

Maintenance includes cost to inspect, inventory, water, fertilize, and prune.

Budget Items	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Operations & Infrastructure	5,000	5,000	5,000	5,000	5,000	25,000
<b>Total</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>25,000</b>

# Capital Improvement Plan

FY '19 *thru* FY '23

## Lake County Forest Preserves

<b>Project #</b>	<b>60009</b>
<b>Project Name</b>	<b>Repair Existing Roads / Parking</b>



**Department** Operations & Infrastructure

**Type** Paving and Road Replacements

**Category** Site and Trail Improvements

**Contact** John Nelson

**Start Date** On-going

**End Date** On-going

### Description

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

### Status

FY 2017/18 work focused on the parking lot at Rollins Savanna (Washington St). FY 2018/19 work will focus on the parking lots at Greenbelt, several canoe launches and district-wide maintenance. Future work TBD.

<b>Expenditures</b>	<b>FY '19</b>	<b>FY '20</b>	<b>FY '21</b>	<b>FY '22</b>	<b>FY '23</b>	<b>Total</b>
Construction	1,545,920	500,000	500,000	500,000	500,000	3,545,920
<b>Total</b>	<b>1,545,920</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>3,545,920</b>

<b>Funding Sources</b>	<b>FY '19</b>	<b>FY '20</b>	<b>FY '21</b>	<b>FY '22</b>	<b>FY '23</b>	<b>Total</b>
Bond Funds	561,540					561,540
Development Levy	984,380	500,000	500,000	500,000	500,000	2,984,380
<b>Total</b>	<b>1,545,920</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>3,545,920</b>

### Operational Impact/Other

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

# Capital Improvement Plan

FY '19 *thru* FY '23

## Lake County Forest Preserves

<b>Project #</b>	<b>60022</b>
<b>Project Name</b>	<b>Facility and Infrastructure Improvements</b>



**Department** Facilities

**Type** Improvement Projects

**Category** Facility Improvements

**Contact** Jim Ballowe

**Start Date** FY 2017/18

**End Date** On-going

### Description

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

### Status

The assessment identified specific short and long range maintenance, repair and replacement projects needed to sustain the District's key facilities in good working condition. Buildings were prioritized by committees and staff and an improvement plan was put into place with an emphasis on forever buildings,

<b>Expenditures</b>	<b>FY '19</b>	<b>FY '20</b>	<b>FY '21</b>	<b>FY '22</b>	<b>FY '23</b>	<b>Total</b>
Improvements	1,313,750	350,000	350,000	350,000	350,000	2,713,750
<b>Total</b>	<b>1,313,750</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>2,713,750</b>

<b>Funding Sources</b>	<b>FY '19</b>	<b>FY '20</b>	<b>FY '21</b>	<b>FY '22</b>	<b>FY '23</b>	<b>Total</b>
Bond Funds	638,750					638,750
Development Levy	525,000	350,000	350,000	350,000	350,000	1,925,000
Other Funds	150,000					150,000
<b>Total</b>	<b>1,313,750</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>2,713,750</b>

### Operational Impact/Other

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

## Capital Improvement Plan

FY '19 *thru* FY '23

### Lake County Forest Preserves

**Project #** 60030  
**Project Name** District Wide Accessibility Improvements



**Type** Building renovations  
**Category** Facility Improvements  
**Start Date** FY 2017/18  
**Department** Facilities  
**Contact** Mary Kann  
**End Date** TBD

#### Description

In order to assess the District's compliance with the American with Disabilities Act and the Illinois Accessibility Code, A District-wide evaluation is needed of all District Facilities, Preserves, Programs, Communication, and Policies and Procedures. Once the evaluation is completed, a transition plan is needed to identify all required improvements and modifications, the cost associated with those improvements, a priority list of importance and a timeline for implementation of the recommended improvements.

#### Status

A Request for Proposal was distributed in late 2017 and five proposals were received. A contract was approved by the Board in March 2018 and the transition plan is expected to be completed in spring 2019. It is anticipated that the first phase of improvements will begin in the spring 2019.

Expenditures	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Improvements	50,000	50,000	50,000	50,000	50,000	250,000
<b>Total</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>250,000</b>

Funding Sources	FY '19	FY '20	FY '21	FY '22	FY '23	Total
General Fund	50,000	50,000	50,000	50,000	50,000	250,000
<b>Total</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>250,000</b>

#### Operational Impact/Other

No operational impact at this time.

# Capital Improvement Plan

FY '19 *thru* FY '23

## Lake County Forest Preserves

<b>Project #</b>	<b>64701</b>
<b>Project Name</b>	<b>Buffalo Creek - LCDOT Mitigation Bank and Trail</b>



<b>Type</b>	Improvement Projects	<b>Department</b>	Planning & Land Preservation
<b>Category</b>	Site and Trail Improvements	<b>Contact</b>	Randy Seebach
<b>Start Date</b>	FY 2017/18	<b>End Date</b>	FY 2018/19

### Description

In April 2000, the District and the Lake County Division of Transportation (LCDOT) executed an IGA that allowed LCDOT to design and construct a wetland mitigation bank on District property for use by LCDOT as mitigation for unavoidable wetland impacts associated with their road and transportation improvement projects. The District is providing the land and funding for the trail construction materials. There will be 1.1 miles of new trail constructed as part of the project.

### Status

Plans were completed in February 2017 and LCDOT received final approval from the USACE in July 2017. Construction began in the fall 2017, anticipated completion of the trails is late summer and the wetland establishment is subject to a five-year maintenance and monitoring period before final signoff by the USACE.

Expenditures	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Construction	300,000					300,000
<b>Total</b>	<b>300,000</b>					<b>300,000</b>

Funding Sources	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Other Funds	300,000					300,000
<b>Total</b>	<b>300,000</b>					<b>300,000</b>

### Operational Impact/Other

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

Budget Items	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Operations & Public Safety	9,900	9,900	9,900	9,900	9,900	49,500
<b>Total</b>	<b>9,900</b>	<b>9,900</b>	<b>9,900</b>	<b>9,900</b>	<b>9,900</b>	<b>49,500</b>

# Capital Improvement Plan

FY '19 *thru* FY '23

## Lake County Forest Preserves

<b>Project #</b>	<b>64710</b>
<b>Project Name</b>	<b>Buffalo Creek Preserve - MWRD Reservoir Expansion</b>



<b>Type</b>	Improvement Projects	<b>Department</b>	Planning & Land Preservation
<b>Category</b>	Site and Trail Improvements	<b>Contact</b>	Randy Seebach
<b>Start Date</b>	FY 2016/17	<b>End Date</b>	FY 2019/20

### Description

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

### Status

The District executed an IGA with MWRD in June 2016. Engineering and permitting was completed in 2017 and construction is scheduled to begin in spring 2018. Construction is anticipated to occur over an eighteen month period. After major construction is complete, the District will provide miscellaneous site amenities in FY 2019/20.

Expenditures	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Improvements	122,480					122,480
<b>Total</b>	<b>122,480</b>					<b>122,480</b>

Funding Sources	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Bond Funds	35,430					35,430
Development Levy	87,050					87,050
<b>Total</b>	<b>122,480</b>					<b>122,480</b>

### Operational Impact/Other

Trail maintenance, public safety patrols and service of expanded parking lot and restroom: \$15,000 per year.  
Long term costs would include trail resurfacing and bridge/boardwalk replacement.

Budget Items	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Operations & Public Safety	15,000	15,000	15,000	15,000	15,000	75,000
<b>Total</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>75,000</b>



# Capital Improvement Plan

FY '19 *thru* FY '23

## Lake County Forest Preserves

**Project #** 60025  
**Project Name** Duck Farm Dog Exercise Area Accessibility Improv.



**Department** Planning & Land Preservation

**Type** Accessibility Improvements

**Category** Site and Trail Improvements

**Contact** Randy Seebach

**Start Date** FY 2017/18

**End Date** FY 2018/19

### Description

In an effort to provide adequate access for people of all abilities, accessibility improvements are needed for the dog exercise areas. Improvements include a new entrance gate, fencing and accessible surfacing to the drinking fountain, restroom, and seating area.

### Status

Work will take place at the Duck Farm in FY 2018/19 to be coordinated with IDOT's improvements to IL Route 132 and the Munn Road intersection.

Expenditures	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Improvements	160,000					160,000
<b>Total</b>	160,000					160,000

Funding Sources	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Bond Funds	60,000					60,000
General Fund	100,000					100,000
<b>Total</b>	160,000					160,000

### Operational Impact/Other

The operational impact will be less due to the reduction in turf and trail repairs.

# Capital Improvement Plan

FY '19 *thru* FY '23

## Lake County Forest Preserves

<b>Project #</b>	<b>60301</b>
<b>Project Name</b>	<b>Duck Farm Munn Road Access</b>



<b>Type</b>	Improvement Projects	<b>Department</b>	Planning & Land Preservation
<b>Category</b>	Site and Trail Improvements	<b>Contact</b>	Randy Seebach
<b>Start Date</b>	FY 2018/19	<b>End Date</b>	TBD

### Description

IDOT is planning safety improvements to IL Route 132 that include the installation of left turn lanes. As part of the planned road improvements, a shared use path is proposed from Munn Road east to the Operations and Public Safety facility. The District has requested improved vehicle access to the dog exercise area parking lot by relocating the entrance to align with the existing traffic signal at Munn Road. IDOT will construct the path within the Route 132 ROW and the District will complete the path connection from the ROW to the existing trail head adjacent the operations facility parking lot.

### Status

IDOT completed Phase I engineering in late 2013 and an Intergovernmental Agreement was executed in March 2017. Construction is anticipated to begin in 2018.

Expenditures	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Construction	100,000					100,000
<b>Total</b>	<b>100,000</b>					<b>100,000</b>

Funding Sources	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Development Levy	100,000					100,000
<b>Total</b>	<b>100,000</b>					<b>100,000</b>

### Operational Impact/Other

Trail maintenance and public safety patrols for approximately 1/8 mile of trail at Fourth Lake Forest Preserve: \$1,125 per year.

Budget Items	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Operations & Public Safety	1,125	1,125	1,125	1,125	1,125	5,625
<b>Total</b>	<b>1,125</b>	<b>1,125</b>	<b>1,125</b>	<b>1,125</b>	<b>1,125</b>	<b>5,625</b>

# Capital Improvement Plan

FY '19 *thru* FY '23

## Lake County Forest Preserves

<b>Project #</b>	<b>64703</b>
<b>Project Name</b>	<b>Grass Lake Road Tunnel</b>



<b>Type</b>	Improvement Projects	<b>Department</b>	Planning & Land Preservation
<b>Category</b>	Capital Expenditures	<b>Contact</b>	Randy Seebach
<b>Start Date</b>	FY 2013/14	<b>End Date</b>	FY 2018/19

### Description

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

### Status

In Spring 2013, the project was awarded a Congestion, Mitigation, Air Quality (CMAQ) grant administered through the Illinois Department of Transportation. Construction began in August 2013 and the project was completed and opened to the public in October 2015. Currently awaiting IDOT project closeout.

Expenditures	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Improvements	59,850					59,850
<b>Total</b>	<b>59,850</b>					<b>59,850</b>

Funding Sources	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Bond Funds	59,850					59,850
<b>Total</b>	<b>59,850</b>					<b>59,850</b>

### Operational Impact/Other

No additional operational impact.

## Capital Improvement Plan

FY '19 *thru* FY '23

### Lake County Forest Preserves

**Project #** 60701  
**Project Name** Grassy Lake Improvements (Hurd property)



**Department** Planning & Land Preservation

**Type** Improvement Projects

**Category** Site and Trail Improvements

**Contact** Randy Seebach

**Start Date** FY 2012/13

**End Date** FY 2020/21

#### Description

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

#### Status

The Preservation Foundation is leading a capital campaign to raise additional funds. Construction for the trail, restroom, parking lot and Phase I restoration began August 2014 and the public access improvements were completed and opened to the public in October 2015. Phase II restoration and follow up maintenance and monitoring will continue through 2021. Private funding for the habitat restoration and the educational interpretation features continues to be pursued by the Preservation Foundation.

Expenditures	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Habitat Restoration	160,000	40,000	10,000			210,000
<b>Total</b>	<b>160,000</b>	<b>40,000</b>	<b>10,000</b>			<b>210,000</b>

Funding Sources	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Bond Funds	75,000					75,000
Development Levy	85,000	40,000	10,000			135,000
<b>Total</b>	<b>160,000</b>	<b>40,000</b>	<b>10,000</b>			<b>210,000</b>

#### Operational Impact/Other

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

Budget Items	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Natural Resource Division	6,000	6,000	6,000	6,000	6,000	30,000
Operations & Public Safety	48,000	48,000	48,000	48,000	48,000	240,000
<b>Total</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>	<b>270,000</b>

# Capital Improvement Plan

FY '19 *thru* FY '23

## Lake County Forest Preserves

<b>Project #</b>	<b>64301</b>
<b>Project Name</b>	<b>Heron Creek - IL Rte 22 Connection</b>



<b>Type</b>	Improvement Projects	<b>Department</b>	Planning & Land Preservation
<b>Category</b>	Site and Trail Improvements	<b>Contact</b>	Randy Seebach
<b>Start Date</b>	FY 2016/17	<b>End Date</b>	FY 2019/20

### Description

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

### Status

Execution of an Intergovernmental Agreement is expected in 2018 with construction anticipated to begin in FY2018/19.

Expenditures	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Improvements	20,000					20,000
<b>Total</b>	<b>20,000</b>					<b>20,000</b>

Funding Sources	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Bond Funds	20,000					20,000
<b>Total</b>	<b>20,000</b>					<b>20,000</b>

### Operational Impact/Other

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

Budget Items	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Operations & Public Safety	600	600	600	600	600	3,000
<b>Total</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>3,000</b>

# Capital Improvement Plan

FY '19 *thru* FY '23

## Lake County Forest Preserves

<b>Project #</b>	<b>61020</b>
<b>Project Name</b>	<b>Lakewood Forest Preserve</b>



<b>Type</b>	Improvement Projects	<b>Department</b>	Planning & Land Preservation
<b>Category</b>	Site and Trail Improvements	<b>Contact</b>	Randy Seebach
<b>Start Date</b>	August, 2003	<b>End Date</b>	FY 2018/19

### Description

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

### Status

A public Advisory Committee was set up to assist with developing the master plan in Spring 2005. The Advisory Committee unanimously recommended a land use plan in 2007 which was not adopted by the District Board. Several natural resource and trail improvements have occurred in 2012 and 2013 including the construction of two Route 176 trail underpasses associated with LCDOT's Fairfield Road and Route 176 intersection improvement project. The planning process has begun on the development of a detailed Master Plan that will serve as a guide for future public access, habitat restoration management strategies. The planning process is continuing with Board approval of the master plan anticipated to occur in late 2018.

Expenditures	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Construction	4,208,375					4,208,375
<b>Total</b>	<b>4,208,375</b>					<b>4,208,375</b>

Funding Sources	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Bond Funds	3,566,275					3,566,275
Development Levy	142,610					142,610
General Fund	499,490					499,490
<b>Total</b>	<b>4,208,375</b>					<b>4,208,375</b>

### Operational Impact/Other

The operational impact is undetermined until the master plan is finalized.

# Capital Improvement Plan

FY '19 *thru* FY '23

## Lake County Forest Preserves

<b>Project #</b>	<b>61011</b>
<b>Project Name</b>	<b>Lakewood Maintenance Building Replacement</b>



<b>Type</b>	Building renovations	<b>Department</b>	Operations & Infrastructure
<b>Category</b>	Facility Improvements	<b>Contact</b>	John Nelson
<b>Start Date</b>	FY 2018/19	<b>End Date</b>	FY 2020

### Description

The project consists of the design and construction of a new grounds maintenance shop at Lakewood for the Southwest Maintenance District crew. Based on evaluation of staff needs and the existing facilities at Lakewood as part of the initial Lakewood Master Plan effort, it was determined that the best course of action is to construct a new shop at Lakewood. A preliminary estimate of the appropriate size for the shop is 4500 sf. There is a strong desire for the facility to be developed as "net zero" with respect to its energy needs, and it is expected that the project will pursue support from a Net Zero Energy Building Program grant from the IL Clean Energy Community Foundation.

### Status

Design work will ensue in early FY18/19. The schedule is expected to develop and progress in conformance with pursuit of the grant funding cycle.

Expenditures	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Construction	2,525,000					2,525,000
<b>Total</b>	<b>2,525,000</b>					<b>2,525,000</b>

Funding Sources	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Other Funds	2,525,000					2,525,000
<b>Total</b>	<b>2,525,000</b>					<b>2,525,000</b>

### Operational Impact/Other

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

# Capital Improvement Plan

FY '19 *thru* FY '23

## Lake County Forest Preserves

<b>Project #</b>	<b>61010</b>
<b>Project Name</b>	<b>Lakewood - Tree Planting</b>



<b>Type</b>	Preserve Tree Planting	<b>Department</b>	Planning & Land Preservation
<b>Category</b>	Site and Trail Improvements	<b>Contact</b>	Randy Seebach
<b>Start Date</b>	FY 2016/17	<b>End Date</b>	FY 2021/22

### Description

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

### Status

Tree and shrub planting will focus on areas around the Fairfield Road and Route 176 intersection as visual mitigation of LCDOT's project. Initial clearing work began in the winter 2015/16 and the initial tree and shrub planting began in spring 2016 with the placement of 180 trees and 195 shrubs along Route 176 in front of the dog exercise area and the Fort Hill Trail underpass. Preparation work for the next phase of tree planting, including clearing and weed control will occur in 2018 and the tree planting will follow in the spring 2019.

Expenditures	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Habitat Restoration	70,000	90,000	120,000	34,620		314,620
<b>Total</b>	<b>70,000</b>	<b>90,000</b>	<b>120,000</b>	<b>34,620</b>		<b>314,620</b>

Funding Sources	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Development Levy	70,000	90,000	120,000	34,620		314,620
<b>Total</b>	<b>70,000</b>	<b>90,000</b>	<b>120,000</b>	<b>34,620</b>		<b>314,620</b>

### Operational Impact/Other

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



# Capital Improvement Plan

FY '19 *thru* FY '23

## Lake County Forest Preserves

<b>Project #</b>	<b>65503</b>
<b>Project Name</b>	<b>Millennium Trail - McDonald Woods to Route 45</b>



<b>Type</b>	Millennium Trail	<b>Department</b>	Planning & Land Preservation
<b>Category</b>	Site and Trail Improvements	<b>Contact</b>	Randy Seebach
<b>Start Date</b>	FY 2016/17	<b>End Date</b>	FY 2019/20

### Description

As part of the planned Millennium Trail extension connecting McDonald Woods, Raven Glen and Ethel's Woods Forest Preserves, the District is partnering with IDOT to incorporate a shared-use path within the planned Millburn bypass and IL Route 45 improvement project. The District will be responsible for the construction of a .20 mile trail connection from the existing McDonald Woods Preserve trails east to Route 45.

### Status

Engineering is expected to begin in FY2017/18 and construction is to be coordinated with IDOT's Millburn Bypass project. IDOT's project is expected to begin in the summer 2018.

Expenditures	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Improvements	185,000					185,000
<b>Total</b>	<b>185,000</b>					<b>185,000</b>

Funding Sources	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Development Levy	185,000					185,000
<b>Total</b>	<b>185,000</b>					<b>185,000</b>

### Operational Impact/Other

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

Budget Items	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Operations & Public Safety		1,800	1,800	1,800	1,800	7,200
<b>Total</b>		<b>1,800</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>	<b>7,200</b>

# Capital Improvement Plan

FY '19 *thru* FY '23

## Lake County Forest Preserves

<b>Project #</b>	<b>65203</b>
<b>Project Name</b>	<b>Millennium Trail - Rte 173</b>



**Department** Planning & Land Preservation

**Type** Millennium Trail

**Category** Site and Trail Improvements

**Contact** Randy Seebach

**Start Date** Spring, 2013

**End Date** FY 2018/19

### Description

District Board approved an IGA with IDOT in September 2013 authorizing IDOT to include the construction of a shared-use path along the north side of Illinois Route 173 as part of their road improvement project which includes the reconstruction of the bridge over Interstate 94. The District is responsible for the local share (20%) of the cost for construction of approximately 2,400 feet of 10-foot wide asphalt path.

### Status

Construction began in 2013 and was completed in 2014. The District is awaiting final project closeout by IDOT.

<b>Expenditures</b>	<b>FY '19</b>	<b>FY '20</b>	<b>FY '21</b>	<b>FY '22</b>	<b>FY '23</b>	<b>Total</b>
Improvements	30,000					30,000
<b>Total</b>	<b>30,000</b>					<b>30,000</b>

<b>Funding Sources</b>	<b>FY '19</b>	<b>FY '20</b>	<b>FY '21</b>	<b>FY '22</b>	<b>FY '23</b>	<b>Total</b>
Development Levy	30,000					30,000
<b>Total</b>	<b>30,000</b>					<b>30,000</b>

### Operational Impact/Other

No additional impact at this time.

## Capital Improvement Plan

FY '19 *thru* FY '23

### Lake County Forest Preserves

**Project #** 61703

**Project Name** Millennium Trail - Rte 45 Tunnel & Trail

**Type** Millennium Trail

**Department** Planning & Land Preservation

**Category** Site and Trail Improvements

**Contact** Randy Seebach

**Start Date** FY 2017/18

**End Date** FY 2021/22



#### Description

As part of the planned Millennium Trail extension connecting McDonald Woods, Raven Glen and Ethel's Woods Forest Preserves, the District is partnering with IDOT to incorporate a shared use path within the planned Millburn bypass and Illinois Route 45 improvements. This project includes a 3/4 mile section of trail and a tunnel under Route 45 (just north of Miller Road) connecting Raven Glen to Ethel's Woods.

#### Status

This project has been identified as a strong candidate for Federal funding assistance. The District will be seeking Federal funding assistance through the 2019 CMAQ/TAP funding cycle. Phase I engineering began in summer 2017 and will continue through 2018. It is anticipated that CMAQ applications will be due in February 2019.

Expenditures	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Construction	1,350,000					1,350,000
<b>Total</b>	<b>1,350,000</b>					<b>1,350,000</b>

Funding Sources	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Bond Funds	1,350,000					1,350,000
<b>Total</b>	<b>1,350,000</b>					<b>1,350,000</b>

#### Operational Impact/Other

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

# Capital Improvement Plan

FY '19 *thru* FY '23

## Lake County Forest Preserves

<b>Project #</b>	<b>63214</b>
<b>Project Name</b>	<b>Millennium Trail - Wilson Road Crossing</b>



<b>Type</b>	Millennium Trail	<b>Department</b>	Planning & Land Preservation
<b>Category</b>	Site and Trail Improvements	<b>Contact</b>	Randy Seebach
<b>Start Date</b>	Fall, 2009	<b>End Date</b>	FY 2018/19

### Description

Design and construction of a pedestrian tunnel under Wilson Road as part of the Millennium Trail just south of Levi Waite Road at Marl Flat Forest Preserve. This was the only safe road crossing solution due to the unsafe sight lines at the road intersections for an on-grade crossing.

### Status

Engineering was approved in fall 2009 for bridge or tunnel feasibility. Engineering paused while awaiting land acquisition. Planning and Restoration Committee approved the tunnel option in April 2012. Final engineering contract to be completed by Spring 2013. ITEP Federal Funding application was unsuccessful. Filed for Federal CMAQ funding in February 2013. District was notified in January 2014 that this project was approved for funding assistance under the Transportation Alternatives Program (TAP) administered by IDOT. Construction began in Fall 2014 and was completed and opened for public use in October 2015. Currently awaiting IDOT's final billing and closeout.

Expenditures	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Construction	9,180					9,180
<b>Total</b>	<b>9,180</b>					<b>9,180</b>

Funding Sources	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Development Levy	9,180					9,180
<b>Total</b>	<b>9,180</b>					<b>9,180</b>

### Operational Impact/Other

No additional costs over and above the \$8,600 per mile per year cost of trail operation.

## Capital Improvement Plan

FY '19 *thru* FY '23

### Lake County Forest Preserves

**Project #** 61812  
**Project Name** Museum Relocation



**Department** Facilities

**Type** Building renovations

**Category** Facility Improvements

**Start Date** Fall, 2014

**Contact** Jim Ballowe

**End Date** FY 2018/19

#### Description

The Museum collections moved to the new storage units in the lower level of the General Offices. The construction of the Museum on the first floor has been completed and the new Dunn Museum opened in March, 2018.

#### Status

The Museum relocation project was completed March, 2018.

Expenditures	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Improvements	6,440					6,440
<b>Total</b>	6,440					6,440

Funding Sources	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Other Funds	6,440					6,440
<b>Total</b>	6,440					6,440

#### Operational Impact/Other

Relocation of collections will better preserve the items and relocation of the museum will allow on-going maintenance issues at Lakewood to cease.

# Capital Improvement Plan

FY '19 *thru* FY '23

## Lake County Forest Preserves

<b>Project #</b>	<b>63801</b>
<b>Project Name</b>	<b>Nippersink - LCDOT Trail Connection</b>



<b>Type</b>	Improvement Projects	<b>Department</b>	Planning & Land Preservation
<b>Category</b>	Site and Trail Improvements	<b>Contact</b>	Randy Seebach
<b>Start Date</b>	FY 2017/18	<b>End Date</b>	FY 2018/19

### Description

Project includes a 3/4 mile trail connection from the existing Nippersink Trail loop east to Cedar Lake Road. This trail will connect to the neighborhoods east of Cedar Lake Road and south of Route 120 to Nippersink Forest Preserve and the Millennium Trail. The project is being coordinated with the Lake County Division of Transportation's planned multi-use path to be located on the east side of Cedar Lake Road stretching from Illinois Route 60 north to Nippersink Road. In March 2017 an IGA was executed between the District and LCDOT for which LCDOT will construct the trail and remove impervious surfacing and other miscellaneous site improvements at the former RV sales/storage facility in exchange for additional ROW and temporary easement needed for the road improvement project.

### Status

Construction began in July 2017, and the work located on District property is expected to be completed in summer 2018.

Expenditures	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Construction	10,000					10,000
<b>Total</b>	<b>10,000</b>					<b>10,000</b>

Funding Sources	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Development Levy	10,000					10,000
<b>Total</b>	<b>10,000</b>					<b>10,000</b>

### Operational Impact/Other

Trail maintenance and public safety patrols for just approximately 3/4 mile of trail: \$6,500 per year.

Budget Items	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Operations & Public Safety	6,500	6,500	6,500	6,500	6,500	32,500
<b>Total</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>32,500</b>

# Capital Improvement Plan

FY '19 *thru* FY '23

## Lake County Forest Preserves

**Project #** 61301  
**Project Name** Rollins Savanna - Gurnee Trail Connection



**Department** Planning & Land Preservation

**Type** Improvement Projects

**Category** Site and Trail Improvements

**Contact** Randy Seebach

**Start Date** FY 2016/17

**End Date** FY 2018/19

### Description

This project will provide a needed trail connection linking the Village of Gurnee, Grandwood Park and other unincorporated areas to the existing trails at Rollins Savanna and the Millennium Trail. This trail connection will be approximately 0.5 miles and will be routed from the existing preserve trails southeast to the lighted intersection of Dada Drive and Illinois Route 45. Prior to moving forward with implementation, a partnership is needed with the Village of Gurnee and possibly others to complete the trail connection east of Route 45 along Knowles Road.

### Status

Engineering began in October 2017 with construction to follow in FY2018/19. District staff has met with the Village of Gurnee and they have incorporated the Knowles Road trail connection within their budget for 2018.

Expenditures	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Construction	449,130					449,130
<b>Total</b>	449,130					449,130

Funding Sources	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Development Levy	449,130					449,130
<b>Total</b>	449,130					449,130

### Operational Impact/Other

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

Budget Items	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Operations & Public Safety		4,300	4,300	4,300	4,300	17,200
<b>Total</b>		4,300	4,300	4,300	4,300	17,200

# Capital Improvement Plan

FY '19 *thru* FY '23

## Lake County Forest Preserves

<b>Project #</b>	<b>61310</b>
<b>Project Name</b>	<b>Rollins Savanna - Third Lake Trail Improvements</b>



<b>Type</b>	Accessibility Improvements	<b>Department</b>	Planning & Land Preservation
<b>Category</b>	Site and Trail Improvements	<b>Contact</b>	Randy Seebach
<b>Start Date</b>	FY 2017/18	<b>End Date</b>	FY 2018/19

### Description

The District has been in discussions with the Village of Third Lake for several years regarding their request to provide gravel surfacing on two existing grass trails connecting Lake Avenue and Sunshine Avenue to the existing trails and Rollins Savanna. In January 2016, the District received correspondence from the Village committing \$30,000 to be applied to the cost of surfacing the Lake Avenue connection. It is anticipated that the \$30,000 contribution will be applied towards trail surfacing materials and the District will provide in-kind services for the construction.

### Status

Engineering will occur in fall 2017 with construction to follow in spring/summer 2018.

Expenditures	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Construction	30,000					30,000
<b>Total</b>	<b>30,000</b>					<b>30,000</b>

Funding Sources	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Development Levy	30,000					30,000
<b>Total</b>	<b>30,000</b>					<b>30,000</b>

### Operational Impact/Other

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



# Capital Improvement Plan

FY '19 *thru* FY '23

## Lake County Forest Preserves

**Project #** 66628  
**Project Name** Ryerson Barn - Education Class Rooms



**Type** Improvement Projects  
**Category** Facility Improvements  
**Start Date** FY 2019/20  
**Department** Facilities  
**Contact** Jim Ballowe  
**End Date** FY 2019/20

### Description

Based on the District-wide facility and infrastructure assessment, the decision was made to relocate the Ryerson education classrooms from the present location in the cabins to the newly constructed classrooms in the main barn.

### Status

Implementation of this project will be contracted out with construction and relocation scheduled for FY 2019/20.

Expenditures	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Improvements		175,000				175,000
<b>Total</b>		175,000				175,000

Funding Sources	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Development Levy		175,000				175,000
<b>Total</b>		175,000				175,000

### Operational Impact/Other

Design and planning will be performed through the Facilities Division.

## Capital Improvement Plan

FY '19 *thru* FY '23

### Lake County Forest Preserves

**Project #** 66632  
**Project Name** Buffalo Creek Mitigation - Wright Woods



**Type** Habitat Restoration  
**Category** Natural Resource Restoration  
**Start Date** FY 2014/15  
**Department** Planning & Land Preservation  
**Contact** Jim Anderson  
**End Date** FY 2022

#### Description

This is a wetland mitigation project for the anticipated wetland impact caused by the Metropolitan Water Reclamation District - Buffalo Creek Reservoir expansion project. Wetland restoration and enhancement will target northern flatwoods within Captain Daniel Wright Woods and leverages Capital Improvement Funds for the Southern Des Plaines Woodland Habitat Restoration Project. Total budget for five years is estimated at \$400,000. If awarded, this project will be completed in FY 2022.

#### Status

Plans are complete with an anticipated construction start in late 2017.

Expenditures	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Habitat Restoration	400,000					400,000
<b>Total</b>	400,000					400,000

Funding Sources	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Development Levy	400,000					400,000
<b>Total</b>	400,000					400,000

#### Operational Impact/Other

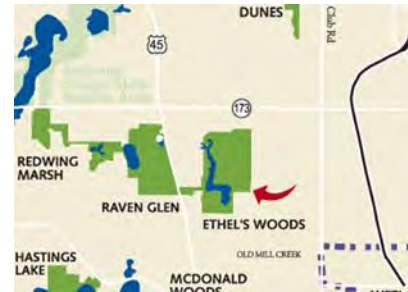
Mitigation project requires a five-year maintenance and monitoring plan period. After 2022 this project will be incorporated into the District's Land Management Program with an annual operation cost of \$2,500 per year.

# Capital Improvement Plan

FY '19 *thru* FY '23

## Lake County Forest Preserves

<b>Project #</b>	<b>63910</b>
<b>Project Name</b>	<b>Ethel's Woods North Mill Creek Restoration</b>



<b>Type</b>	Habitat Restoration	<b>Department</b>	Natural Resources
<b>Category</b>	Natural Resource Restoration	<b>Contact</b>	Jim Anderson
<b>Start Date</b>	FY 2014/15	<b>End Date</b>	FY 2020/21

### Description

Project includes the restoration of a portion of the North Mill Creek corridor and the associated wetlands and uplands. Work will include the dewatering of Rasmussen Lake and restoring the original riparian wetland communities along the North Mill Creek. Phase II Construction began in FY 2017-2018 and will continue through FY2020/2021.

### Status

District's operating committees approved a revised concept plan in 2013 and authorized staff to proceed with the final engineering to dewater Rasmussen Lake and restore the North Mill Creek riparian corridor. Final engineering for permitting was completed in the summer of 2014. The lowering of the lake water began in December 2014 and the final stop-log was removed October 2015 to reach the design water elevation for Phase I. Funding has been received from the Illinois Environmental Protection Agency to augment the restoration efforts. It is anticipated to take two years (spring 2017) to allow drained sediments to stabilize. A contract for design, engineering and permitting was awarded in June 2016 with project implementation scheduled for 2017 and completion in 2020/2021.

<b>Expenditures</b>	<b>FY '19</b>	<b>FY '20</b>	<b>FY '21</b>	<b>FY '22</b>	<b>FY '23</b>	<b>Total</b>
Habitat Restoration	3,299,370					3,299,370
<b>Total</b>	<b>3,299,370</b>					<b>3,299,370</b>

<b>Funding Sources</b>	<b>FY '19</b>	<b>FY '20</b>	<b>FY '21</b>	<b>FY '22</b>	<b>FY '23</b>	<b>Total</b>
Bond Funds	1,502,850					1,502,850
Development Levy	796,520					796,520
Grants	1,000,000					1,000,000
<b>Total</b>	<b>3,299,370</b>					<b>3,299,370</b>

### Operational Impact/Other

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

<b>Budget Items</b>	<b>FY '19</b>	<b>FY '20</b>	<b>FY '21</b>	<b>FY '22</b>	<b>FY '23</b>	<b>Total</b>
Natural Resource Division		10,000	10,000	10,000	10,000	40,000
<b>Total</b>		<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>40,000</b>

# Capital Improvement Plan

FY '19 *thru* FY '23

## Lake County Forest Preserves

<b>Project #</b>	<b>60406</b>
<b>Project Name</b>	<b>Fort Sheridan - USACE GLFER Restoration</b>



<b>Type</b>	Habitat Restoration	<b>Department</b>	Natural Resources
<b>Category</b>	Natural Resource Restoration	<b>Contact</b>	Jim Anderson
<b>Start Date</b>	FY 2013/14	<b>End Date</b>	FY 2020/21

### Description

The project was awarded to John Keno and Sons and construction started in March 2016 with completion of the ravine and lakeshore activities completed by October 2017. This construction project requires the closure of lakeshore access during construction. After completion of this phase there will be a five year management and maintenance phase with completion targeted for October 2021. In 2018, Phase II will be planned for the construction of in-water reefs and groin reinforcement. It is anticipated that this work would be completed by 2021.

### Status

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

Expenditures	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Habitat Restoration	840,870					840,870
<b>Total</b>	<b>840,870</b>					<b>840,870</b>

Funding Sources	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Bond Funds	840,870					840,870
<b>Total</b>	<b>840,870</b>					<b>840,870</b>

### Operational Impact/Other

No operational impact at this time.

## Capital Improvement Plan

FY '19 *thru* FY '23

### Lake County Forest Preserves

**Project #** 63709

**Project Name** Fourth Lake - Hepatica Project



**Department** Natural Resources

**Type** Habitat Restoration

**Category** Natural Resource Restoration

**Contact** Jim Anderson

**Start Date** FY 2016/17

**End Date** FY 2019/20

#### Description

Restoration of 16 acres of important habitat along the eastern portion of Fourth Lake Forest Preserve to provide protection for unique woodland natural community and a population of round-leaved hepatica. Selective clearing will begin in FY 2017/2018 with project completion anticipated in FY 2019/2020.

#### Status

A donation was received to complete a woodland restoration project to preserve and expand a rare plant species at Fourth Lake Forest Preserve. Total budget for two years is estimated at \$76,000. This project will be completed in FY 2019/20.

Expenditures	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Habitat Restoration	11,000					11,000
<b>Total</b>	<b>11,000</b>					<b>11,000</b>

Funding Sources	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Development Levy	11,000					11,000
<b>Total</b>	<b>11,000</b>					<b>11,000</b>

#### Operational Impact/Other

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

Budget Items	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Operations & Public Safety	2,000	2,000	2,000	2,000	2,000	10,000
<b>Total</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>10,000</b>

# Capital Improvement Plan

FY '19 *thru* FY '23

## Lake County Forest Preserves

<b>Project #</b>	<b>60604</b>
<b>Project Name</b>	<b>Grant Woods Restoration</b>



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

<b>Description</b>
Restoration planning began for Grant Woods FY 2014/15. Habitat improvements will enhance woodlands and shrub lands in the northern portion of the preserve, north of Monaville Road. Clearing of woody invasive brush across 70 acres began in the winter of FY 2015/16. Additional clearing and native seeding will be completed in FY 2017/18 with project completion in FY 2019/20.

<b>Status</b>
In 2014, the Preservation Foundation received a private donation to fund restoration work at Grant Woods Forest Preserve. This work continues across 665 acres and will focus on wetland, stream and oak woodland restoration buffering the Gavin Bog and Prairie Illinois Nature Preserve.

<b>Expenditures</b>	<b>FY '19</b>	<b>FY '20</b>	<b>FY '21</b>	<b>FY '22</b>	<b>FY '23</b>	<b>Total</b>
Habitat Restoration	171,466					171,466
<b>Total</b>	171,466					171,466

<b>Funding Sources</b>	<b>FY '19</b>	<b>FY '20</b>	<b>FY '21</b>	<b>FY '22</b>	<b>FY '23</b>	<b>Total</b>
Development Levy	171,466					171,466
<b>Total</b>	171,466					171,466

<b>Operational Impact/Other</b>
Maintenance of restored acres through controlled burns, seeding and invasive species control.

<b>Budget Items</b>	<b>FY '19</b>	<b>FY '20</b>	<b>FY '21</b>	<b>FY '22</b>	<b>FY '23</b>	<b>Total</b>
Natural Resource Division	5,000	5,000	5,000	3,000	3,000	21,000
<b>Total</b>	5,000	5,000	5,000	3,000	3,000	21,000

Capital Improvement Plan

FY '19 *thru* FY '23

Lake County Forest Preserves

Project #61012

Project NameLakewood Smooth Green Snake Reintroduction

TypeOther

DepartmentFacilities

CategoryNatural Resource Restoration

ContactJim Anderson

Start Date

End Date



Description

Expansion of the Forest Preserve's re-introduction efforts for the Smooth Green Snake at Lakewood Forest Preserve working with Peggy Notebaert Museum.

Status

Part of the Forest Preserve's 100 Year Vision. Specifically the goal of no species loss in Lake County. The re-introduction of wildlife species is necessary to increase biodiversity and increase known populations of this species.

Expenditures	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Habitat Restoration	30,000					30,000
Total	30,000					30,000

Funding Sources	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Development Levy	30,000					30,000
Total	30,000					30,000

Operational Impact/Other

No operational impact at this time.

# Capital Improvement Plan

FY '19 *thru* FY '23

## Lake County Forest Preserves

<b>Project #</b>	<b>61005</b>
<b>Project Name</b>	<b>Lakewood Habitat Restoration-Schreiber Bog</b>



<b>Type</b>	Habitat Restoration	<b>Department</b>	Natural Resources
<b>Category</b>	Natural Resource Restoration	<b>Contact</b>	Jim Anderson
<b>Start Date</b>	Fall, 2014	<b>End Date</b>	FY 2018/19

<b>Description</b>
Planning began for restoration of important wetland and bog communities in FY 2013/14. Clearing of woody invasive brush was completed across 37 acres of oak woodlands and wetlands in FY 2014/15. Native seed was sown in fall of 2015. Additional clearing of 39 acres of woodland and wetland followed by native seeding will be completed in FY 2016/17 with project completion in FY 2018/19.

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

<b>Expenditures</b>	<b>FY '19</b>	<b>FY '20</b>	<b>FY '21</b>	<b>FY '22</b>	<b>FY '23</b>	<b>Total</b>
Habitat Restoration	89,820					89,820
<b>Total</b>	<b>89,820</b>					<b>89,820</b>

<b>Funding Sources</b>	<b>FY '19</b>	<b>FY '20</b>	<b>FY '21</b>	<b>FY '22</b>	<b>FY '23</b>	<b>Total</b>
Bond Funds	33,600					33,600
Development Levy	56,220					56,220
<b>Total</b>	<b>89,820</b>					<b>89,820</b>

<b>Operational Impact/Other</b>
Maintenance of restored acres through controlled burning and invasive species control.

<b>Budget Items</b>	<b>FY '19</b>	<b>FY '20</b>	<b>FY '21</b>	<b>FY '22</b>	<b>FY '23</b>	<b>Total</b>
Natural Resource Division	3,000	3,000	3,000	3,000	3,000	15,000
<b>Total</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>15,000</b>

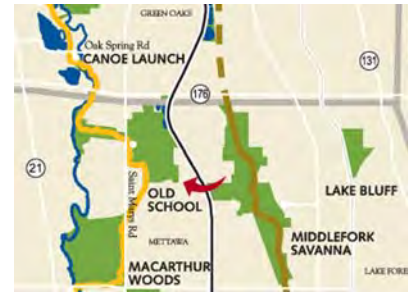


# Capital Improvement Plan

FY '19 *thru* FY '23

## Lake County Forest Preserves

<b>Project #</b>	<b>64404</b>
<b>Project Name</b>	<b>Old School Phase II Restoration</b>



<b>Type</b>	Habitat Restoration	<b>Department</b>	Natural Resources
<b>Category</b>	Natural Resource Restoration	<b>Contact</b>	Jim Anderson
<b>Start Date</b>	FY 2018/19	<b>End Date</b>	FY 2022/23

### Description

This project will restore oak woodland habitat in a 45 acre area located north of the existing loop road. The work will include clearing of woody invasive brush and successional tree species followed by seeding in an effort to establish a native herbaceous ground cover. This project will support the District's ongoing efforts to enhance oak ecosystem regeneration and restore Northern Flatwood communities and will greatly enhance habitat for woodland birds, amphibians, reptiles and small mammals. Estimated annual operating cost is \$2,000.00.

### Status

This project is part of the CIP approved Southern Des Plaines Woodland Restoration Project and continues previous ecological habitat restoration at Old School Forest Preserve.

Expenditures	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Habitat Restoration	189,000					189,000
<b>Total</b>	<b>189,000</b>					<b>189,000</b>

Funding Sources	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Bond Funds	70,000					70,000
Development Levy	119,000					119,000
<b>Total</b>	<b>189,000</b>					<b>189,000</b>

### Operational Impact/Other

Maintenance of restored acres through controlled burns, seeding and invasive species control.

Budget Items	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Natural Resource Division			5,000	3,000	3,000	11,000
<b>Total</b>			<b>5,000</b>	<b>3,000</b>	<b>3,000</b>	<b>11,000</b>

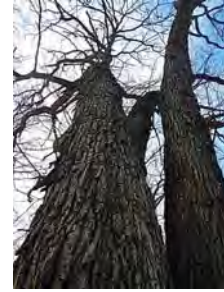
# Capital Improvement Plan

FY '19 *thru* FY '23

## Lake County Forest Preserves

**Project #** 62504

**Project Name** Prairie Wolf Mitigation Project



**Department** Natural Resources

**Type** Habitat Restoration

**Category** Natural Resource Restoration

**Contact** Jim Anderson

**Start Date** FY 2017/18

**End Date** FY 2022/23

### Description

Restoration of 25-acres of good quality. This project has been awarded for ecological restoration which will begin in the winter of 2017/18 with selective clearing, native seeding, native wetland plant installation and hydrological restoration to occur in 2018/2019 with a five year maintenance and monitoring period. Project completion is anticipated to be in FY 2022/23.

### Status

In response to impacted wetland acres at Prairie Wolf Forest Preserve, \$500,000 was provided to the District to fund mitigation for 25 acres of wet savanna at another location at Prairie Wolf Forest Preserve. This project will begin in late 2017 and will include a 5 year maintenance and monitoring period.

Expenditures	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Habitat Restoration	334,270					334,270
<b>Total</b>	334,270					334,270

Funding Sources	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Other Funds	334,270					334,270
<b>Total</b>	334,270					334,270

### Operational Impact/Other

Maintenance will be supplied for five years as part of the mitigation funds.

# Capital Improvement Plan

FY '19 *thru* FY '23

## Lake County Forest Preserves

<b>Project #</b>	<b>56055</b>
<b>Project Name</b>	<b>Ray Lake - Cuneo Phase I Restoration</b>



<b>Type</b>	Habitat Restoration	<b>Department</b>	Natural Resources
<b>Category</b>	Natural Resource Restoration	<b>Contact</b>	Jim Anderson
<b>Start Date</b>	FY 2014/15	<b>End Date</b>	On-going

### Description

In 2015 the Preservation Foundation was awarded an Illinois Clean Energy grant to fund the acquisition and restoration of this large scale preserve. The ICE grant provided \$85,000 to begin the implementation of wetlands and grasslands at this preserve. Recent acquisitions have expanded the boundaries of the preserve and these will be included in the planning efforts. A stipulation of the grant requires agricultural lease funds to be used for further restoration efforts. Planning began in 2016 with a drain tile investigation. Additional restoration planning will include conducting a hydrological assessment of wetland restoration opportunities and control of invasive species. Possible restoration efforts include drain tile removal, native seeding and planting, native tree and shrub planting, and controlled burning.

### Status

Funding from the Illinois Clean Energy Foundation requires implementation of preparation studies and begin restoration planning of this portion of Ray Lake Forest Preserve.

Expenditures	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Habitat Restoration	1,910					1,910
<b>Total</b>	<b>1,910</b>					<b>1,910</b>

Funding Sources	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Other Funds	1,910					1,910
<b>Total</b>	<b>1,910</b>					<b>1,910</b>

### Operational Impact/Other

No operational impact at this time.

# Capital Improvement Plan

FY '19 *thru* FY '23

## Lake County Forest Preserves

<b>Project #</b>	<b>61504</b>
<b>Project Name</b>	<b>Singing Hills - Kettle Grove Restoration</b>



**Department** Natural Resources

**Type** Habitat Restoration

**Category** Natural Resource Restoration

**Contact** Jim Anderson

**Start Date** FY 2014/15

**End Date** FY 2019/20

### Description

Planning began in FY 2014/15 for Kettle Grove. Habitat improvements will enhance this important wetland bird habitat and the surrounding woodland. Clearing of woody invasive brush across 35 acres began in the winter of FY 2016/17. Native seeding will be completed in FY 2017/18 with project completion in FY 2019/20.

### Status

In 2013 and 2014, the Preservation Foundation received two private donations to fund high priority habitat restoration projects throughout the District. In early 2015, the Foundation approved the funds be directed to support the restoration of nearly 950 acres at Singing Hills and Kettle Grove Forest Preserves.

<b>Expenditures</b>	<b>FY '19</b>	<b>FY '20</b>	<b>FY '21</b>	<b>FY '22</b>	<b>FY '23</b>	<b>Total</b>
Habitat Restoration	217,770					217,770
<b>Total</b>	<b>217,770</b>					<b>217,770</b>

<b>Funding Sources</b>	<b>FY '19</b>	<b>FY '20</b>	<b>FY '21</b>	<b>FY '22</b>	<b>FY '23</b>	<b>Total</b>
Development Levy	217,770					217,770
<b>Total</b>	<b>217,770</b>					<b>217,770</b>

### Operational Impact/Other

Maintenance of these restored acres through controlled burning is estimated at: \$4,000 per year.

<b>Budget Items</b>	<b>FY '19</b>	<b>FY '20</b>	<b>FY '21</b>	<b>FY '22</b>	<b>FY '23</b>	<b>Total</b>
Natural Resource Division	4,000	4,000	4,000	4,000	4,000	20,000
<b>Total</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>20,000</b>

# Capital Improvement Plan

FY '19 *thru* FY '23

## Lake County Forest Preserves

<b>Project #</b>	<b>65004</b>
<b>Project Name</b>	<b>Southern DPR Preserve Habitat Restoration</b>



**Department** Natural Resources

**Type** Habitat Restoration

**Category** Natural Resource Restoration

**Contact** Jim Anderson

**Start Date** FY 2009/10

**End Date** FY 2019/20

### Description

Project consists of continued woodland and river corridor restoration at Wright Woods, Grainger Conservation Area, Lloyd's Woods, Cahokia Flatwoods, MacArthur Woods and Ryerson Conservation Area. The goal is to increase the biodiversity and long-term sustainability of these ecologically sensitive woodlands.

### Status

Implementation of canopy thinning strategies was completed across 440 acres of dry-mesic woods and northern flatwoods within Grainger Woods, MacArthur Woods, Ryerson Conservation Area, and Wright Woods-Elm Road Forest in FY 12/13 and FY 13/14. In FY 14/15, clearing of invasive woody brush and thinning of canopy trees in gaps began across 266 acres of mesic forest and northern flatwoods in MacArthur Woods, Captain Daniel Wright Woods - Lloyds Woods, and Ryerson Woods. An additional 176 acres of clearing within Captain Daniel Wright Woods including removal of invasive brush and understory trees will be completed in FY 2019/2020.

<b>Expenditures</b>	<b>FY '19</b>	<b>FY '20</b>	<b>FY '21</b>	<b>FY '22</b>	<b>FY '23</b>	<b>Total</b>
Habitat Restoration	204,140					204,140
<b>Total</b>	<b>204,140</b>					<b>204,140</b>

<b>Funding Sources</b>	<b>FY '19</b>	<b>FY '20</b>	<b>FY '21</b>	<b>FY '22</b>	<b>FY '23</b>	<b>Total</b>
Bond Funds	204,140					204,140
<b>Total</b>	<b>204,140</b>					<b>204,140</b>

### Operational Impact/Other

Maintenance of restored acres through controlled burning and invasive species control: \$30,000 per year.

<b>Budget Items</b>	<b>FY '19</b>	<b>FY '20</b>	<b>FY '21</b>	<b>FY '22</b>	<b>FY '23</b>	<b>Total</b>
Natural Resource Division	30,000	30,000	30,000	30,000	30,000	150,000
<b>Total</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>150,000</b>

# Capital Improvement Plan

FY '19 *thru* FY '23

## Lake County Forest Preserves

<b>Project #</b>	<b>56050</b>
<b>Project Name</b>	<b>Spring Bluff Connecting Wetlands</b>



<b>Type</b>	Habitat Restoration	<b>Department</b>	Natural Resources
<b>Category</b>	Natural Resource Restoration	<b>Contact</b>	Jim Anderson
<b>Start Date</b>	FY 2017/18	<b>End Date</b>	FY 2020/21

### Description

With past ecological restoration efforts of over 500 acres at or near the point of entering a management phase, partners have identified three core habitat areas where intensive invasive plant management, primarily woody invasive plant control (435 acres) and herbaceous invasive plant control (248 acres), will help protect and restore an additional 683 acres of wetland and upland. The proposed project areas connect with previously restored habitat and will create larger corridors suitable for a broader suit of species.

### Status

The Forest Preserve in collaboration with several partners applied for and was awarded a \$1 million Sustain Our Great Lakes Grant through the USEPA Great Lakes Restoration Initiative. The project area is part of the Forest Preserves GIMS Lake Plain Ecological Complex.

Expenditures	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Habitat Restoration	615,000					615,000
<b>Total</b>	<b>615,000</b>					<b>615,000</b>

Funding Sources	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Grants	615,000					615,000
<b>Total</b>	<b>615,000</b>					<b>615,000</b>

### Operational Impact/Other

No operational impact at this time.

# Capital Improvement Plan

FY '19 *thru* FY '23

## Lake County Forest Preserves

<b>Project #</b>	<b>65012</b>
<b>Project Name</b>	<b>Southern DPR Woodland Amphibian Reintroduction</b>



<b>Type</b>	Other	<b>Department</b>	Natural Resources
<b>Category</b>	Natural Resource Restoration	<b>Contact</b>	Jim Anderson
<b>Start Date</b>	FY 2018/19	<b>End Date</b>	FY 2020/21

### Description

In April 2014, following reintroduction efforts by the District, amphibians were found breeding at MacArthur Woods for the first time since the mid 1980's. In 2017, amphibians were also reintroduced at Edward L. Ryerson Conservation Area and Grainger Woods. This project will continue these re-introduction efforts at these preserves and provide monitoring of the population status.

### Status

Funding is needed to continue the augmentation of these reintroduced amphibian populations and to provide an additional three years of monitoring beyond 2018 helping the District conform to IDNR's 5-year monitoring requirement. No impacts to the annual operating costs.

Expenditures	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Habitat Restoration	25,000	25,000	25,000			75,000
<b>Total</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>			<b>75,000</b>

Funding Sources	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Development Levy	75,000					75,000
<b>Total</b>	<b>75,000</b>					<b>75,000</b>

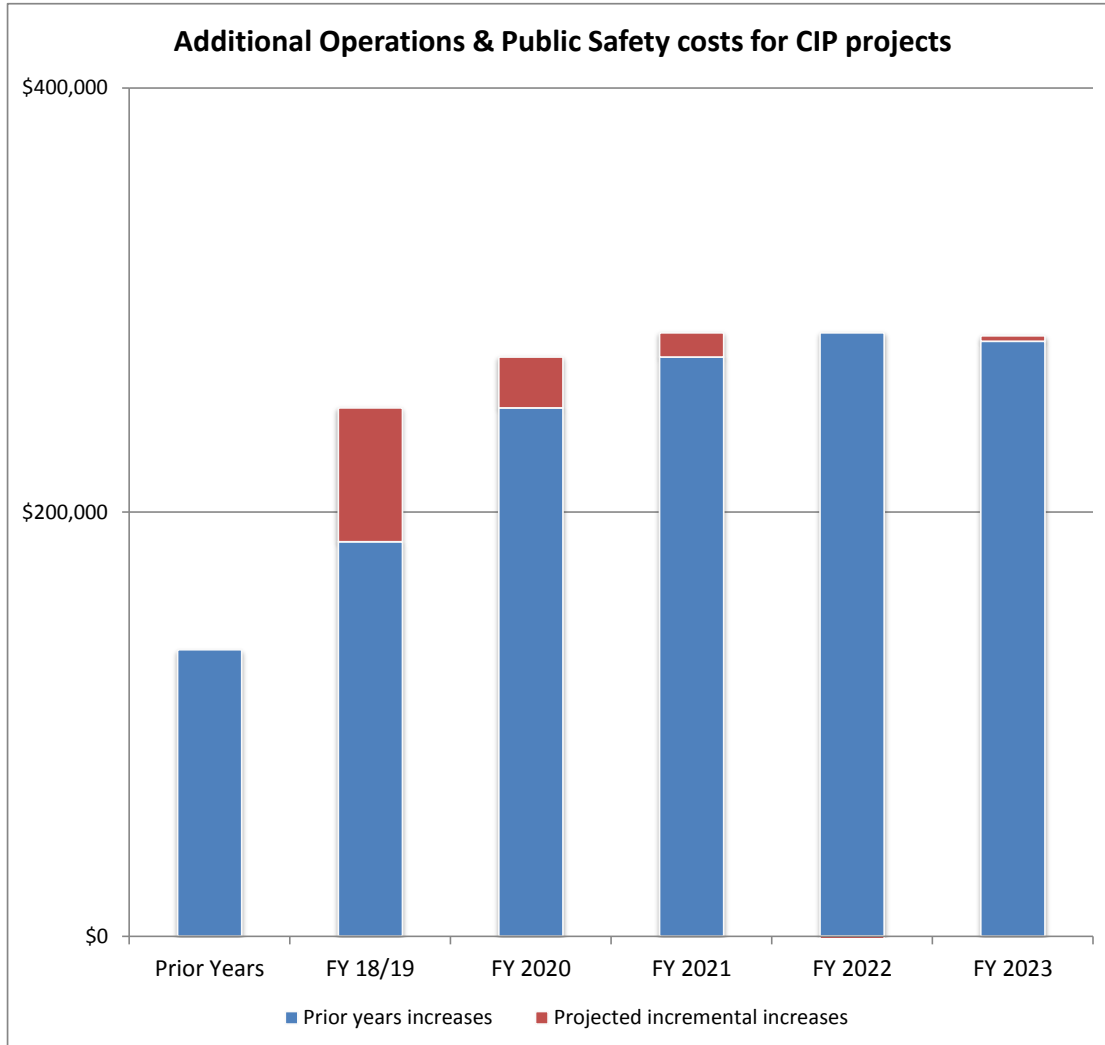
### Operational Impact/Other

No operational impact at this time.

## 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 18/19	FY 2020	FY 2021	FY 2022	FY 2023
New sites opened	1	0	0	0	0
Facilities expanded	0	0	0	0	0
Additional miles of trails	4.55	1.70	0.75	0.75	0.00

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



**LAKE COUNTY FOREST PRESERVE DISTRICT  
FISCAL YEAR 2018/19  
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.

<b>GENERAL CORPORATE FUND</b>	
<b>General District</b>	
<i>Miscellaneous Capital Outlay:</i>	
Board Room Improvements	2,000
<b>Administration</b>	
Video Surveillance Conversion	29,120
<b>Education</b>	
Museum Public Address System	49,780
Museum Security Cameras	39,730
General Office Bldg. - Lighted Sign	10,000
<b>Finance</b>	
Munis EFT Advice Software	5,800
<b>Operations</b>	
Trailer Replacement #947 & 967	15,000
Front Mower, Blower & Broom	45,000
<b>Public Safety</b>	
Drone	16,000
<b>Total General Corporate Fund</b>	<b>212,430</b>
<b>DEVELOPMENT LEVY FUND</b>	
<b>Planning</b>	
<i>Miscellaneous Capital Outlay:</i>	
Advanced GIS System	26,010
<b>Natural Resources</b>	
Seed Nursery - HVAC Upgrade	40,550
<b>Total Development Levy Fund</b>	<b>66,560</b>
<b>INSURANCE FUND</b>	
<i>Miscellaneous Capital Outlay:</i>	
Sampling equipment required for OSHA, lock out/tag materials, additional automated external defibrillators	100,000
<b>Total Insurance Fund</b>	<b>100,000</b>
<b>FORT SHERIDAN CEMETERY FUND</b>	
<i>Miscellaneous Capital Outlay:</i>	
Pillar Replacement	15,000
<b>Total Insurance Fund</b>	<b>15,000</b>
<b>EQUIPMENT REPLACEMENT FUND</b>	
<i>Heavy Equipment:</i>	
Replace Units #964 & 965 Redi-Haul Trailers	24,000
Replace Units #254 & 255 Tractors	92,000
Replace Unit #250 Wheel Loader	152,000
Replace Units #360, 361, 362, 363, 365, 366, 367, & 368 Mowers	162,000
Replace Unit #955 T-40 Trailer	19,500
Replace Units #267 & 268 Multi-terrain Loaders	182,000
Replace Unit #433 Wood Shredder	32,000
<b>Total Equipment Replacement Fund</b>	<b>663,500</b>
<b>INFORMATION TECHNOLOGY REPLACEMENT FUND</b>	
<i>Computer Hardware:</i>	
Server Replacements	50,000
Network Switches	5,000
<i>Computer Software</i>	
Munis Content Management	81,300
Responsive Website Upgrade	90,000
<b>Total Information Technology Replacement Fund</b>	<b>226,300</b>
<b>VEHICLE REPLACEMENT FUND</b>	
<i>Motor Vehicles:</i>	
Replace Unit #47 Lift Truck	102,000
Replace Units #49 Truck	25,000
Replace Units #50, 51, 55, 56, & 57 with Toyota Prius	135,000
Replace Unit #58 with NRC Dump Truck	175,000
Replace Unit #70 Painter Van	42,000
Replace Unit #71 Carpenter Truck	42,000
Replace Unit #72 Truck	30,500
Replace Units #83, 84, 89, & 94 K3500 Dumps with Salt Spreader	252,000
Replace Units #129, 130 & 131 Ranger Sedans	102,000
Replace Units #147 & 148 Ranger SUV's	76,000
<b>Total Vehicle Replacement Fund</b>	<b>981,500</b>
<b>ENTERPRISE FUND - GOLF OPERATIONS</b>	
<i>Machinery and Tools:</i>	
Countryside - Tri-plex Tee Mowers	69,200
Countryside - Fairway Mower	47,000
Thunderhawk - Fairway Mower	46,000
Thunderhawk - 2 Sprayers	95,500
<b>Total Golf Operations</b>	<b>257,700</b>
<b>Total Capital Expenditures</b>	<b>\$2,522,990</b>

# Profile



---

***BUDGET FISCAL YEAR 7/1/2018 – 12/31/2019***  
***(One-time 18 month budget)***

**LAKE COUNTY FOREST PRESERVE DISTRICT**  
**Property Tax Rates and Tax Extensions**  
**Tax Levy Year 2009 through 2018**

Fund Name	2009	2010	2011	2012	2013	2014	2015	2016	2017	Estimated 2018
Comparative Tax Rates (Per \$100 of Equalized Assessed Valuation)										
General Corporate	0.059	0.059	0.059	0.060	0.060	0.059	0.059	0.057	0.057	0.057
Audit Fund	0.000	0.000	0.000	0.000	0.000	0.001	0.000	0.000	0.000	0.000
Liability Insurance	0.003	0.004	0.003	0.003	0.003	0.004	0.004	0.004	0.003	0.003
Land Development Levy	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.024	0.024	0.022
Retirement Fund - IMRF/FICA	0.007	0.008	0.010	0.011	0.013	0.010	0.011	0.009	0.009	0.012
Subtotal	0.094	0.096	0.097	0.099	0.101	0.098	0.099	0.094	0.093	0.094
Debt Service	0.106	0.102	0.104	0.113	0.117	0.112	0.108	0.098	0.094	0.089
Total Tax Rates	0.200	0.198	0.201	0.212	0.218	0.210	0.208	0.192	0.187	0.183
Comparative Tax Extensions										
General Corporate	\$17,800,726	\$16,923,972	\$15,760,285	\$14,683,606	\$13,780,764	\$13,367,526	\$13,860,002	\$14,273,168	\$14,737,330	\$15,102,306
Audit Fund	0	0	0	0	0	222,845	107,575	118,997	118,063	129,038
Liability Insurance	905,122	1,147,388	801,370	734,180	689,038	891,380	935,593	885,756	893,794	827,312
Land Development Levy	7,542,681	7,171,175	6,678,087	6,118,169	5,741,985	5,569,765	5,775,040	5,947,112	6,140,316	5,928,826
Retirement Fund - IMRF/FICA	2,111,951	2,294,776	2,671,235	2,691,994	2,985,832	2,167,982	2,634,755	2,364,754	2,347,217	2,865,653
Subtotal	28,360,479	27,537,311	25,910,977	24,227,950	23,197,619	22,219,498	23,312,965	23,589,787	24,236,720	24,853,135
Debt Service	31,980,965	29,258,393	27,780,841	27,654,125	26,872,489	25,339,554	25,417,581	24,446,555	24,471,546	23,494,062
Total Tax Extensions	\$60,341,444	\$56,795,704	\$53,691,818	\$51,882,075	\$50,070,108	\$47,559,052	\$48,730,546	\$48,036,342	\$48,708,266	\$48,347,197

**LAKE COUNTY FOREST PRESERVE DISTRICT**  
**Expenditures Summary by Fund (excluding transfers)**  
**Fiscal Year 2010 through 2019**

Fund Name	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Estimate FY 2018	Budget FY 2019
<b>GENERAL FUND</b>										
General Corporate	\$17,324,472	\$17,560,134	\$17,244,640	\$17,615,095	\$16,764,011	\$17,012,995	\$16,872,249	17,597,653	20,048,830	28,206,680
Insurance	949,054	890,090	1,005,657	961,947	1,029,817	1,040,833	1,059,134	1,141,190	1,201,450	2,116,130
Wetlands Management Fund	0	0	0	57,784	559,030	15,742	11,760	104	800,000	-
Fort Sheridan Cemetery Fund	0	0	0	31,611	12,116	11,985	14,113	19,404	17,450	41,300
Audit	108,232	107,216	108,681	122,595	112,958	128,462	135,277	137,680	127,410	261,960
TOTAL GENERAL FUND	18,381,758	18,557,440	18,358,978	18,789,033	18,477,932	18,210,017	18,092,533	18,896,031	22,195,140	30,626,070
<b>SPECIAL REVENUE FUND</b>										
Land Development Levy	5,586,899	5,214,274	6,145,422	4,815,482	6,139,531	9,085,664	8,439,916	6,431,743	10,097,110	11,956,320
Retirement - IMRF/FICA	2,347,811	2,446,267	2,410,103	2,589,722	2,481,340	2,453,465	2,433,644	2,547,423	2,568,330	3,972,020
Miscellaneous	329,847	616,019	798,339	208,728	445,653	669,895	751,013	576,947	2,975,850	1,532,110
Donations and Grants	790,465	1,832,416	830,923	857,127	760,458	1,337,204	544,561	1,449,151	1,479,691	912,605
TOTAL SPECIAL REVENUE FUND	9,055,022	10,108,976	10,184,787	8,471,059	9,826,982	13,546,228	12,169,134	11,005,264	17,120,981	18,373,055
<b>CAPITAL PROJECTS FUND</b>										
Development Bond Projects	4,904,243	7,972,314	6,282,754	310,138	1,589,674	3,552,674	5,533,539	3,322,875	16,521,280	1,455,430
Capital Facilities Improvement	5,237,013	530,921	503,138	(10,583)	247,683	384,586	2,500	340,000	150,000	0
Land Acquisition	31,542,866	67,619,637	3,127,322	22,560,559	4,323,983	2,548,253	17,351,473	363,215	1,314,260	3,234,000
TOTAL CAPITAL PROJECTS FUND	41,684,122	76,122,872	9,913,214	22,860,114	6,161,340	6,485,513	22,887,512	4,026,090	17,985,540	4,689,430
<b>DEBT SERVICE FUND</b>										
	32,428,424	34,072,904	29,850,423	28,464,384	49,561,914	58,001,307	27,016,157	100,902,347	25,157,630	50,891,200
<b>INTERNAL SERVICE FUND</b>										
Information Technology Replacement	50,197	39,363	161,021	89,638	101,793	40,949	61,888	94,001	290,670	444,090
Equipment Replacement	352,882	184,625	248,381	233,607	31,676	190,437	257,494	190,857	257,500	663,500
Vehicle Replacement	279,658	554,578	26,670	386,722	512,450	154,333	367,980	453,197	663,670	981,500
TOTAL INTERNAL SERVICE FUND	682,737	778,566	436,072	709,967	645,919	385,719	687,362	738,055	1,211,840	2,089,090
<b>ENTERPRISE FUND</b>										
Golf Operations	4,244,950	4,049,154	4,068,039	4,056,379	4,012,644	3,963,057	3,650,634	3,650,120	3,990,910	6,177,570
Fox River Marina	152,271	108,009	0	0	0	0	0	0	0	0
TOTAL ENTERPRISE FUND	4,397,221	4,157,163	4,068,039	4,056,379	4,012,644	3,963,057	3,650,634	3,650,120	3,990,910	6,177,570
TOTAL ALL FUNDS	\$106,629,284	\$143,797,921	\$72,811,513	\$83,350,936	\$88,686,731	\$100,591,841	\$84,503,332	\$139,217,907	\$87,662,041	112,846,415

**LAKE COUNTY FOREST PRESERVE DISTRICT**  
**Revenue Summary by Fund (excluding transfers)**  
**Fiscal Year 2010 through 2019**

Fund Name	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Estimate FY 2018	Budget FY 2019
<b>GENERAL FUND</b>										
General Corporate	\$21,118,881	\$20,780,172	\$20,557,162	\$18,697,539	\$17,623,497	\$17,341,408	\$17,920,781	\$18,184,813	\$18,139,720	\$27,405,430
Insurance	1,116,218	1,078,871	974,645	776,586	755,895	844,308	971,464	941,941	947,280	1,274,960
Wetlands Management Fund	0	0	0	683	(9,698)	2,152	70,623	498,452	410,000	15,000
Fort Sheridan Cemetery Fund	0	0	0	13,240	7,479	2,483	1,607	271	4,160	4,000
Audit	12,035	3,649	1,126	1,142	116	119,004	163,784	114,219	120,580	186,400
TOTAL GENERAL FUND	22,247,134	21,862,693	21,532,933	19,489,191	18,377,289	18,309,355	19,128,259	19,739,696	19,621,740	28,885,790
<b>SPECIAL REVENUE FUND</b>										
Land Development Levy	8,350,431	7,838,534	7,367,886	7,256,107	6,343,564	6,183,556	7,016,325	6,236,576	6,895,510	9,183,550
Retirement - IMRF/FICA	1,987,486	2,203,883	2,500,135	2,688,176	2,790,854	2,547,895	2,452,947	2,482,852	2,359,640	3,975,380
Miscellaneous	695,529	1,219,413	964,561	639,251	605,655	759,231	743,787	725,923	749,380	608,230
Donations and Grants	1,094,523	1,383,546	1,091,225	959,111	731,575	915,026	693,187	862,802	1,172,840	917,985
TOTAL SPECIAL REVENUE FUND	12,127,969	12,645,376	11,923,807	11,542,645	10,471,648	10,405,708	10,906,246	10,308,153	11,177,370	14,685,145
<b>CAPITAL PROJECTS FUND</b>										
Development Bond Projects	5,156,731	87,196	5,086,728	10,328,133	(37,626)	29,784	17,750,668	100,632	1,073,400	25,000
Capital Facilities Improvement	54,821	5,261	7,866	46,138	(5,129)	14,960	23,042	209,400	235,000	260,000
Land Acquisition	30,270,555	40,279,917	20,274,434	15,326,217	(63,867)	44,139	9,322,255	23,097	33,200	21,000
TOTAL CAPITAL PROJECTS FUND	35,482,107	40,372,374	25,369,028	25,700,488	(106,622)	88,883	27,095,965	333,129	1,341,600	306,000
<b>DEBT SERVICE FUND</b>										
	32,491,626	31,718,061	29,876,821	28,930,903	48,984,177	57,593,900	27,149,444	101,262,050	25,749,130	36,653,380
<b>INTERNAL SERVICE FUND</b>										
Information Technology Replacement	105,015	95,771	152,378	126,675	100,120	97,827	240,529	201,866	239,530	358,460
Equipment Replacement	305,392	292,608	61,896	4,687	3,190	311,248	278,165	325,814	355,660	589,700
Vehicle Replacement	446,158	401,804	107,776	72,845	90,934	494,752	481,836	446,474	506,590	859,790
TOTAL INTERNAL SERVICE FUND	856,565	790,183	322,050	204,207	194,244	903,827	1,000,530	974,154	1,101,780	1,807,950
<b>ENTERPRISE FUND</b>										
Golf Operations	4,822,257	4,104,641	4,322,030	4,715,577	4,042,795	3,809,834	3,866,490	3,650,329	4,021,970	6,302,520
Fox River Marina	252,188	180,602	0	0	0	0	0	0	0	0
TOTAL ENTERPRISE FUND	5,074,445	4,285,243	4,322,030	4,715,577	4,042,795	3,809,834	3,866,490	3,650,329	4,021,970	6,302,520
TOTAL ALL FUNDS	\$108,279,846	\$111,673,930	\$93,346,669	\$90,583,010	\$81,963,531	\$91,111,507	\$89,146,934	\$136,267,511	\$63,013,590	\$88,640,785

**LAKE COUNTY FOREST PRESERVE DISTRICT**  
**General Corporate Fund Summary**  
**Fiscal Year 2010 through 2019**

General Corporate Fund (including transfers)	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Estimate FY 2018	Budget FY 2019
<b>REVENUE</b>										
Property Tax Levy	\$17,752,986	\$17,376,079	\$16,525,656	\$15,378,443	\$14,197,800	\$13,574,953	\$13,954,748	\$14,107,005	\$14,520,130	\$21,881,530
Replacement Property Taxes	787,866	1,021,720	939,909	960,346	971,506	1,044,818	956,518	1,056,457	802,080	1,100,000
Interest on Investment	273,512	108,751	99,816	75,704	(94,467)	174,801	235,848	107,503	230,070	295,000
Rental of Buildings and Land	583,156	632,604	878,676	323,163	310,148	291,923	256,595	224,988	216,010	285,110
Easements, Licenses and Permits	568,697	588,421	618,971	606,944	634,939	649,718	778,286	840,442	734,080	1,155,650
Charges for Services and Sales	738,152	611,297	919,018	754,620	903,555	878,385	803,748	905,016	913,330	1,554,290
Other Revenue	414,511	441,301	575,116	598,319	700,016	726,811	935,038	943,402	724,020	1,133,850
Operating Revenue	21,118,881	20,780,172	20,557,162	18,697,539	17,623,497	17,341,409	17,920,781	18,184,813	18,139,720	27,405,430
Transfers	23,000	10,000	5,340	0	4,851	8,443	0	0	0	0
Total Inflows	21,141,881	20,790,172	20,562,502	18,697,539	17,628,348	17,349,852	17,920,781	18,184,813	18,139,720	27,405,430
<b>EXPENDITURES</b>										
Salaries and Benefits	12,411,120	12,662,488	12,391,208	13,025,216	11,161,292	11,376,896	11,555,677	11,820,816	12,489,170	20,177,740
Commodities	1,268,056	1,065,800	1,122,633	1,107,914	1,241,291	1,141,676	1,038,760	1,003,777	1,153,500	1,884,030
Contractuals	3,153,371	2,856,569	2,840,996	2,611,482	2,491,978	2,903,604	2,925,727	2,773,191	3,327,170	5,256,760
Capital Outlay	289,603	778,236	662,460	144,677	1,145,506	864,626	629,817	1,077,286	2,153,360	249,430
Debt Service	202,322	197,041	227,344	725,806	723,944	726,193	722,544	722,431	725,630	444,520
Total Expenditures	17,324,472	17,560,134	17,244,640	17,615,095	16,764,011	17,012,995	16,872,525	17,397,501	19,848,830	28,012,480
Transfers	0	0	165,388	5,868,966	0	200,000	200,000	200,000	200,000	200,000
Total Outflows	17,324,472	17,560,134	17,410,028	23,484,061	16,764,011	17,212,995	17,072,525	17,597,501	20,048,830	28,212,480
<b>Excess or (deficit) of revenue over expenditures</b>	3,817,409	3,230,039	3,152,474	(4,786,522)	864,337	136,857	848,256	587,312	(1,909,110)	(807,050)
<b>Beginning Fund Balance</b>	14,789,435	18,606,845	21,836,883	24,989,357	20,202,835	21,067,172	21,204,029	22,052,285	22,639,597	20,730,487
<b>Fund Transfer/Encumbrance</b>	0									
<b>Ending Fund Balance</b>	\$18,606,845	\$21,836,883	\$24,989,357	\$20,202,835	\$21,067,172	\$21,204,029	\$22,052,285	\$22,639,597	\$20,730,487	\$19,923,437

**LAKE COUNTY FOREST PRESERVE DISTRICT**  
**Property Tax Rates**  
**All Direct and Overlapping Governments**  
**(per \$100 of assessed Value)**  
**Tax Year 2007 through 2016**

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
County	0.444	0.453	0.464	0.505	0.554	0.308	0.663	0.682	0.663	0.632
Cities and Villages	0.013-2.446	0.012-2.491	0.012-2.616	0.013-2.954	0.014-3.236	0.016-3.554	0.018-4.616	0.018-5.159	0.018-6.508	0.016-6.170
High School District	0.959-3.013	1.001-3.066	1.069-3.195	1.101-3.491	1.910-3.824	1.322-4.556	1.420-5.228	1.448-5.539	1.409-5.5396	1.329-5.060
Unit School District	3.023-5.639	3.064-5.691	3.272-5.986	3.438-6.921	3.661-8.175	4.22-10.136	4.607-9.418	4.697-10.380	4.468-10.430	4.437-9.598
Elementary School District	0.944-4.330	0.965-4.403	0.998-4.423	1.095-4.879	1.168-5.818	1.322-7.302	1.424-8.762	1.452-9.799	1.429-9.829	1.367-9.150
College District	0.192-0.269	0.196-0.278	0.200-0.312	0.218-0.305	0.240-0.340	0.272-0.427	0.296-0.436	0.306-0.453	0.299-0.453	0.285-0.407
Township	0.028-0.368	0.029-0.372	0.031-0.364	0.033-0.372	0.033-0.397	0.025-0.434	0.027-0.490	0.039-0.533	0.037-0.508	0.034-0.465
Road and Bridge	0.015-0.271	0.019-0.275	0.007-0.193	0.008-0.206	0.006-0.321	0.029-0.315	0.032-0.421	0.033-0.428	0.032-0.417	0.031-0.397
Sanitary District	0.031-0.186	0.032-0.192	0.032-0.194	0.035-0.216	0.039-0.241	0.044-0.250	0.049-0.250	0.054-0.250	0.053-0.250	0.050-0.236
Park District	0.019-0.707	0.019-0.707	0.020-0.703	0.030-0.767	0.024-0.894	0.027-1.101	0.030-1.260	0.031-1.297	0.031-1.322	0.029-1.186
Library District	0.152-0.433	0.150-0.447	0.161-0.452	0.170-0.450	0.185-0.475	0.213-0.581	0.228-0.656	0.231-0.709	0.225-0.709	0.220-0.680
Forest Preserve	0.201	0.199	0.200	0.198	0.201	0.212	0.218	0.210	0.208	0.193
Fire Protection District	0.121-0.652	0.124-0.677	0.127-0.688	0.111-0.754	0.129-0.875	0.132-0.941	0.126-1.093	0.127-1.155	0.123-1.296	0.116-1.207
Mosquito Abatement	0.011-0.042	0.010-0.042	0.011-0.012	0.011-0.013	0.012-0.014	0.014-0.015	0.007-0.015	0.013-0.015	0.012-0.015	0.012-0.014
Cental Lake County Joint Action Water Agency	0.042	0.042	0.042	0.045	0.047	0.073	0.055	0.056	0.054	0.046

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

**2017 = numbers not available at time of publication**

**Property Tax Levies**  
**All Direct and Overlapping Governments**  
**(per \$100 of assessed Value)**  
**Tax Year 2005 through 2014**

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
County	\$131,606	\$139,241	\$139,992	\$146,850	\$149,067	\$149,789	\$153,551	\$154,995	157,971	157,389
Cities and Villages	182,468	195,288	197,195	201,706	186,657	194,675	201,644	204,822	211,778	215,470
High School District	434,771	457,612	467,285	479,976	489,143	495,310	512,896	516,599	529,720	533,974
Unit School District	240,621	254,721	259,417	268,807	274,039	284,324	272,206	276,815	277,938	284,142
Elementary School District	580,403	612,314	620,979	633,710	647,109	657,043	670,128	686,259	695,963	704,239
College District	57,498	60,993	62,011	63,776	65,349	68,495	69,645	71,027	71,276	72,522
Townships	27,108	28,611	28,852	28,967	28,218	27,084	27,314	27,455	27,519	27,783
Road and Bridge	22,642	23,984	24,222	24,419	23,571	22,934	23,483	24,137	24,472	224,683
Sanitary District	13,142	13,803	13,840	14,325	14,592	13,391	13,580	13,744	13,890	13,993
Park District	62,026	65,200	66,361	67,440	68,142	69,901	69,932	70,340	71,831	73,750
Library District	48,969	52,547	53,138	54,160	55,240	56,791	57,630	58,776	58,947	60,878
Forest Preserve	59,030	60,668	60,341	56,796	53,692	51,882	50,070	47,559	48,731	48,036
Fire Protection District	60,583	66,557	67,811	71,750	69,014	73,616	73,942	77,622	78,654	84,441
Mosquito Abatement	611	624	671	681	678	684	359	584	586	587
Cental Lake County Joint Action Water Agency	3,223	3,357	3,325	3,407	3,358	17,626	3,358	3,350	3,368	3,369
Total Tax Levies as Extended	\$1,924,701	\$2,035,520	\$2,065,440	\$2,116,770	\$2,127,869	\$2,183,545	\$2,199,738	\$2,234,084	\$2,272,644	\$2,505,256

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

**2017 = numbers not available at time of publication**

**LAKE COUNTY FOREST PRESERVE DISTRICT**  
**Demographic Statistics**  
**Fiscal Year 2008 through 2017**

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Lake County, IL:										
Population	723,591	728,086	703,462	706,260	711,155	705,186	703,019	706,327	707,461	710,368
Personal Income (2)	\$39,488,486	\$39,789,801	\$37,515,642	37,975,785	39,305,689	41,191,114	42,780,828	46,069,226	19,151,975	n/a
Per Capita Personal Income (2)	\$40,573	\$38,042	\$37,724	\$35,828	\$34,980	\$36,470	\$39,306	\$40,549	40,719	n/a
Median Age (1)	35.1	35.2	35.3	36.7	36.8	37.0	37.3	38	38	n/a
School Enrollment (3)	139,369	139,235	138,317	137,929	137,143	136,127	135,330	134,336	133,433	n/a
Unemployment Rate (4)	8.30%	11.60%	9.60%	9.50%	7.70%	8.30%	7.20%	6.70%	4.70%	n/a

Sources:

(1) Market Profile prepared by Lake County Partners and Economic Development Intelligence System.

(2) Sales and Marketing Management Survey of Buying Power and Economic Analysis and Lake County Partners.

(3) Lake County Regional Office of Education.

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

n/a = 2016 numbers not available at time of publication



**LAKE COUNTY FOREST PRESERVE DISTRICT**  
**Ratio of Outstanding Debt by Type**  
**Fiscal Year 2009 through 2018**

Fiscal Year	Government Activities	Business-Type Activities		Total Primary Government	Lake County Personal Income (1)	Percentage of Personal Income	Lake County Population (2)	Per Capita
	General Bonded Debt	Installment Certificates	Capital Leases					
2009	266,875,437	0	0	266,875,437	39,789,801	0.67%	723,591	369
2010	274,823,238	0	0	274,823,238	37,515,642	0.73%	728,086	377
2011	294,444,006	0	0	294,444,006	37,975,785	0.78%	703,462	419
2012	303,245,171	0	0	303,245,171	39,305,689	0.77%	706,260	429
2013	316,521,234	0	0	316,521,234	41,191,114	0.77%	711,155	445
2014	300,679,325	0	0	300,679,325	n/a	n/a	705,186	428
2015	258,667,445	0	0	258,667,445	n/a	n/a	703,019	401
2016	268,555,143	0	0	268,555,143	n/a	n/a	706,327	406
2017	284,615,000	0	0	284,615,000	n/a	n/a	707,461	418
2018 (3)	285,370,658	0	0	285,370,658	n/a	n/a	710,368	402

Sources:

(1) Northeastern Planning Commission Bureau of Economic Analysis

(2) U. S. Census, Economic Development Intelligence System, Northeastern Illinois Planning Commission and Lake County Partners

(3) Estimated debt

n/a = final numbers not available at time of publication

**LAKE COUNTY FOREST PRESERVE DISTRICT**  
**Principal Taxpayers**

<b>Taxpayer</b>	<b>Type of Business</b>	<b>2016 Assessed Valuation (In Thousands)</b>	<b>Percentage of Total Taxable Assessed Value</b>
<b>Abbott Laboratories</b>	Pharmaceuticals - Hospital Supplies	\$171,232	0.69%
<b>Gurnee Mills /Gurnee Properties Association</b>	Retail Outlet Mall	51,991	0.21%
<b>Discover Properties LLC</b>	Real Estate Brokerage	42,235	0.17%
<b>Marvin F. Poer &amp; Company</b>	Property Tax Consultants	36,191	0.15%
<b>Wal-Mart</b>	Discount Department Store	33,232	0.13%
<b>Baxter Healthcare Corporation</b>	Pharmaceuticals	27,381	0.11%
<b>Takeda Pharmaceuticals</b>	Pharmaceuticals	27,302	0.11%
<b>Property Tax Services Co.</b>	Amusements	24,977	0.10%
<b>Midwest Family Housing LLC</b>	Real Estate Developers	24,287	0.10%
<b>Colliers International</b>	Commercial Real Estate	23,873	0.10%
		<b>\$462,701</b>	<b>1.87%</b>

Sources: Based on data submitted by the Lake County, Illinois Supervisor of Assessments' Report:  
 "Non-Farm Parcels Exceeding \$999,999 in Assessed Valuation.  
 2017 numbers not available at time of publication

**LAKE COUNTY FOREST PRESERVE DISTRICT**  
**Miscellaneous Information**

---

Incorporated - November, 1958

Form of Government - Special Purpose Unit of Government

Total Acreage - 30,865

Special use facilities:

Brae Loch Golf Course and Banquet Facility - 18 hole public golf course

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

ThunderHawk Golf Course - 18 hole signature public golf course

Independence Grove Forest Preserve - fishing, boating, picnicking, preservation and education center

Adlai E. Stevenson Historic Home - exhibits, self-guided tours

Bonner Heritage Farm - exhibits with the story of Lake County's agricultural roots

Fox River Forest Preserve - boating, fishing and picnicking

Greenbelt Cultural Center - environmental education center

Edward L. Ryerson Conservation Area - environmental education center

---

**LAKE COUNTY FOREST PRESERVE DISTRICT**  
**Schedule of Insurance in Force**  
**January 1, 2018 through December 31, 2018**

Coverage	Member Deductible	PDRMA Self-Insured Retention	Limits	Coverage	Member Deductible	PDRMA Self-Insured Retention	Limits
<b>1. PROPERTY</b>				<b>2. Workers Compensation</b>	n/a	\$500,000	Statutory, \$3,500,000 Employers Liability
Property; Buildings and Contents;	\$1,000	\$1,000,000	\$1,000,000,000/occurrence				
Auto Physical Damage	1,000	\$1,000,000	included				
Builders Risk	1,000	\$1,000,000	aggregate for flood	<b>3. Liability</b>			
			\$100,000,000/occurrence/annual	General liability	none	\$500,000	\$21,500,000/occurrence
			aggregate for earth movement	Auto liability	none	\$500,000	\$21,500,000/occurrence
Service Interruption	24 hours	n/a	\$25,000,000 Business Income and extra expense; other sub limits apply, refer to policy	Uninsured/Underinsured	none	\$500,000	\$1,000,000/occurrence
Boiler and Machinery Objects			\$100,000,000 Equipment Breakdown	Motorists			
Property Damage	1,000	\$9,000	Property damage included	Public Officials' Liability	none	\$500,000	\$21,500,000/occurrence
				Employment Practices	none	\$500,000	\$21,500,000/occurrence
Fidelity /Crime/Surety	1,000	\$24,000	\$2,000,000/occurrence	<b>4. Pollution Liability</b>			
Blanket Bond	1,000	\$24,000	\$2,000,000/occurrence	Liability - third party	none	\$25,000	\$5,000,0000/occurrence
Seasonal Employees	1,000	\$9,000	\$1,000,000/occurrence	Liability - first party	1,000	\$24,000	\$30,000,0000 3 year aggregate

# Glossary



## **GLOSSARY OF TERMS**

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

**1991 Illinois Property Tax Extension Limitation Law** - This Act limits the increase in property tax extensions to 5% or the percent increase in the national Consumer Price Index (CPI), whichever is less. The Act became effective October 1, 1991, and first applied to the 1991 levy year for taxes payable in 1992. Increases above 5% or the CPI must be approved by the voters in a referendum. In July 1991 the Illinois General Assembly enacted the Property Tax Limitation Act. In January 1994 the provisions of the Property Tax Limitation Act were replaced by the Property Tax Extension Limitation Law, a part of the Property Tax Code (the "Property Tax Limitation Law").

**2008 Bond Referendum** - This referendum authorized the issuance of \$185 million general obligation bonds to provide funds for preserving wildlife habitats, trail and greenway corridors, wetlands, prairies and forests, providing flood control, and developing and restoring public areas for recreation, education and cultural facilities. The referendum was approved by 66% of the voters of the District at the nonpartisan election held on November 4, 2008.

**Appropriation** - A legal authorization granted by the District to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in the amount and time it may be expended.

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

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

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

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

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

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

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

**Budget Message** - The opening section of the budget, which provides the Board of Commissioners and public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the District Executive Director.

**Budgeted Staffing** - Total work force expressed as Full Time Equivalent (FTE) positions. The FTE is calculated on 1950 and 2080 hours. For example, a position working 40 hours per week for four months, or 960 hours, would be equivalent to .46 of a full-time position.

**Capital Improvement Plan (CIP)** - A five year plan, updated annually, used to identify and coordinate funding requirements for improvement needs.

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

**Capital Projects** - The amount of funds budgeted and appropriated to be used for the construction and development of facilities.

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

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

**Commodities** - The amount budgeted and appropriated for departmental and functional operating supplies. This includes office supplies; gasoline and oil; building, ground, equipment and vehicle maintenance supplies; other operating supplies and employee recognition.

**Contractuals** - The amount budgeted and appropriated for departmental and functional operating services. This includes utilities, consultants and outside contractor services, audit fees, printing, insurance, training, and building, grounds, equipment and vehicle maintenance contracted outside.

**Debt** - A financial obligation resulting from borrowing money. Debts of government include bonds and installment contracts.

**Debt Service Extension Base (DSEB)** – An amount equal to the portion of the 1994 extension for payment of interest and principal on bonds issued by a taxing district without referendum.

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

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

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

**Equalized Assessed Valuation** - A value established for real or personal property to use as a basis for levying property taxes. Illinois law requires real property to be assessed at 33 1/3 percent of fair cash value. (Note: Property values are established by the County Assessor.)

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

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

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

**Fiscal Year** - A 12-month period to which the District's annual operating budget applies and at the end of which the District determines its financial position and the results of its operation. The District's fiscal year was from July 1 through June 30 of the following year up to June 30, 2018. Fiscal Year 2019 will be an 18 month transition year. Fiscal Year 2020 and all future years will be a calendar year (January 1 – December 31).

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

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

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

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

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

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

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

**IMRF – Illinois Municipal Retirement Fund** - IMRF is organized under the laws of the State of Illinois for the purpose of providing a uniform program of death, disability, and retirement benefits for the employees of approximately 3,000 local governments and school districts.

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

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

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



**Liability** - Debt or other legal obligations arising out of transactions in the past that must be liquidated, renewed or refunded at some future date.

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

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

**Net Tax Levy Impact** - The total amount of property tax extensions calculated to be received from property tax levy for each fund. The District has six tax levy funds: General Corporate, Liability Insurance, Audit Fund, Land Development Levy, Retirement - IMRF/FICA, and Debt Service Funds.

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

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

**Public Act 94-976** – A state law which eliminated referendum-approved tax rate ceilings on individual operating funds. The Act automatically sets the rates at the highest rate allowed by statute.

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

**Revenue** - Funds the government receives as income, including such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

**Salaries and Benefits** - The amount budgeted and appropriated for salaries, wages, health premiums, and fringe benefits.

**Tax Levy** - The total amount to be raised by general property taxes for operating and debt service purposes.

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

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