



DATE: June 2, 2025

MEMO TO: Paul Frank, Chair
Planning Committee

Sara Knizhnik, Chair
Operations Committee

Gina Roberts, Chair
Finance Committee

FROM: Steve Neaman
Director of Finance

RECOMMENDATION: Recommend approval of a Resolution adopting the Annual Budget Policies and Annual Strategic Action Plan for the 12-month fiscal year ending December 31, 2026.

STRATEGIC DIRECTIONS SUPPORTED: Organizational Sustainability; Leadership; Conservation; Public Access and Connections; Communication, Education and Outreach.

FINANCIAL DATA: No immediate impact.

BACKGROUND: Annually, the Board adopts budget development policies which serve as a guide to the Executive Director, Department Directors and Division Managers in preparing the budget for Committee and Board review and approval.

The Strategic Action Plan was condensed this year into more concise goals and a few items were moved to the Budget Policies. Therefore, a redline version of the Strategic Action Plan is not provided.

REVIEW BY OTHERS: Executive Director, Chief Operations Officer, Department Directors, Manager of Board Operations and Corporate Counsel.

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

**BOARD OF COMMISSIONERS
LAKE COUNTY FOREST PRESERVE DISTRICT
REGULAR JUNE MEETING
JUNE 11, 2025**

MISTER PRESIDENT AND MEMBERS OF THE BOARD OF COMMISSIONERS:

Your **OPERATIONS COMMITTEE, PLANNING COMMITTEE** and **FINANCE COMMITTEE** present herewith "A Resolution Adopting the Annual Budget Policies and Annual Strategic Action Plan for Fiscal Year 2026" and request its approval.

OPERATIONS COMMITTEE:

Date: _____ Roll Call Vote: Ayes: _____ Nays: _____
 Voice Vote Majority Ayes; Nays: _____

PLANNING COMMITTEE:

Date: _____ Roll Call Vote: Ayes: _____ Nays: _____
 Voice Vote Majority Ayes; Nays: _____

FINANCE COMMITTEE:

Date: _____ Roll Call Vote: Ayes: _____ Nays: _____
 Voice Vote Majority Ayes; Nays: _____

**LAKE COUNTY FOREST PRESERVE DISTRICT
LAKE COUNTY, ILLINOIS**

**A RESOLUTION ADOPTING THE ANNUAL BUDGET POLICIES AND
ANNUAL STRATEGIC ACTION PLAN FOR FISCAL YEAR 2026**

WHEREAS, it is appropriate and in the best interests of the Lake County Forest Preserve District (the "District") for the Board of Commissioners of the District (the "Board") to adopt annual budget policies and an annual strategic action plan for the compilation and presentation of the annual District budget; and

WHEREAS, the development of budget policies assists District departments in the preparation of the annual District budget; and

WHEREAS, the "Adopted Annual Budget Policies and Annual Strategic Action Plan Fiscal Year 2026" attached to and made a part of this Resolution by this reference (the "Policies and Plan") were prepared by staff, reviewed by the Committees of the Board, and include modifications based upon Committee comments and input; and

WHEREAS, the Executive Director, the Director of Finance, and District staff recommend that the Policies and Plan be adopted for the compilation of the Fiscal Year 2026 District budget (the "Fiscal Year 2026 Budget");

NOW, THEREFORE BE IT RESOLVED by the Board of Commissioners of the Lake County Forest Preserve District, Lake County, Illinois THAT:

Section 1. Recitals. The recitals set forth above are incorporated as a part of this Resolution by reference.

Section 2. Approval of Policies and Plan. The Policies and Plan are hereby approved and adopted for use in preparation of the Fiscal Year 2026 Budget.

Section 3. Effective Date. This Resolution shall be in full force and effect from and after its passage and approval in the manner provided by law.

PASSED this _____ day of _____, 2025.

AYES:

NAYS:

APPROVED this _____ day of _____, 2025.

Jessica Vealitzek, President
Lake County Forest Preserve District

ATTEST:

Julie Gragnani, Secretary
Lake County Forest Preserve District

Exhibit No. _____



**LAKE COUNTY FOREST PRESERVE DISTRICT
ADOPTED ANNUAL BUDGET POLICIES AND ANNUAL STRATEGIC ACTION PLAN
FISCAL YEAR 2026**

(JANUARY 1, 2026 – DECEMBER 31, 2026)

MISSION STATEMENTS



Lake County
Forest Preserves

Preservation Restoration Education Recreation

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.



Preservation Foundation
of the Lake County Forest Preserves

The Preservation Foundation was founded in 2007 as the charitable partner of the Forest Preserves. Its mission is to extend and accelerate the Lake County Forest Preserves' goals through private philanthropy to restore and preserve Lake County's natural and cultural resources in perpetuity.

FISCAL YEAR 2026 BUDGET POLICIES:

1. Financial Policies (Page 1)
2. General Policies (Page 2)
3. Revenue Policies (Page 4)
4. Personnel Service Costs Policies (Page 5)
5. Reserve Fund Balance Policies (Page 6)
6. Capital Improvement Policies (Page 6)

FISCAL YEAR 2026 STRATEGIC ACTION PLAN AREAS OF FOCUS:

1. Leadership (Page 9)
2. Organizational Sustainability(Page 9)
3. Conservation (Page 9)
4. Communication, Education and Outreach (Page 10)
5. Public Access and Connection (Page 10)

Fiscal Year 2026 Budget Policies:

1. FINANCIAL POLICIES

Objectives

- 1.1 *Preserve the strategic financial integrity, well-being, and current AAA bond rating (Standard & Poor's and Moody's) of the District by maintaining an unrestricted general corporate fund balance as outlined in the Reserve Fund Balance policy.***
 - 1.1.1 Continue to monitor the equalized assessed valuation ([EAV](#)) of Lake County property and its impact on the District's ability to maintain a balanced operating budget.
 - 1.1.2 ~~through~~ [C](#)ontinued emphasis on increasing efficiency, reducing costs, improving safety performance, reducing under-utilized infrastructure, gauging expansion against ability to maintain standards, and increasing non-tax revenues.
 - 1.1.3. Continue to monitor state legislative activities including a potential property tax freeze or reduction in replacement taxes.
 - 1.1.4~~2~~ Continue to monitor the impact of inflation on the economy and project bidding.
- 1.2 *Continue to maintain a high standard of accounting practices.***
 - 1.2.1 Maintain records on a basis consistent with accepted standards for government accounting.
 - 1.2.2 Implement new Governmental Accounting Standards Board pronouncements as they become effective.
 - 1.2.3 Continue the practice of using interest earnings from Development bond proceeds for costs related to improvement projects.
 - 1.2.4 Designate fees received from easements and land sales for land acquisition, access purposes and infrastructure efficiencies.
 - 1.2.5 Designate funds received for restoration or capital improvements to be used for that purpose.
- 1.3 *Continue to provide for adequate funding of all retirement systems.***
- 1.4 *Ensure adequate funding necessary to maintain preserves in a clean and safe manner.***
 - 1.4.1 Land bank newly acquired [parcels and](#) preserves to minimize additional maintenance and public safety costs until additional property tax revenues or alternate funding sources are available.
 - 1.4.2 Explore and execute efficiencies to reduce costs of maintenance and operations for existing preserves and facilities.
 - 1.4.3 Invest capital funds on improving, replacing or removing aging and inefficient infrastructure.
 - 1.4.4 Reduce total building square footage and maximize use of remaining buildings.
 - 1.4.5 Ensure operational dollars are in place before moving forward with new public access and restoration projects.
 - 1.4.6 Continue to build on the established endowment fund through the Preservation Foundation of the Lake County Forest Preserves to provide a permanent source of funding for habitat restoration, reforestation and tree planting projects.

1.4.7 Prioritize capital maintenance of critical infrastructure, facilities and habitats in the Capital Improvement ~~Program-Plan~~ (CIP) with available funding.

1.5 *Continue to look for and evaluate outsourcing opportunities for the most advantageous cost benefit for the District.*

1.6 *Evaluate staffing vacancies to make sure limited resources are allocated in a manner consistent with the District's strategic plan.*

1.7 *Evaluate long-term financial planning.*

1.7.1 Monitor the equalized assessed valuation (EAV) of Lake County property as a basis for the operating budget projections and 10-year rolling financial plan, considering any changes or trends identified through monitoring.

1.7.2 Monitor and evaluate debt planning based on the EAV.

1.7.3 Evaluate funding sources to address priority capital improvement projects in the 10-year-Capital Improvement Plan (CIP).

1.7.4 Explore non-tax levy funding alternatives and review program and service fees to ensure their compliance with the Board adopted Fee Guidelines.

1.7.5 Monitor the municipal bond market for potential refunding opportunities for the District's outstanding bonds.

1.8 *In conjunction with the Community Engagement & Partnerships Department maintain accounting procedures and controls to properly record and accept grants from the Preservation Foundation and other funding sources including state, federal, and private grants.*

1.9 *Manage the District's risk exposure and incident rate by emphasizing a culture of safety.*

2. GENERAL POLICIES

2.1 *Budget Submittal Procedures:*

2.1.1 Program expansions or new programs that require additional funds may be considered in the FY ~~2025-2026~~ budget if funded through a reallocation of existing funds or by securing new grants or other non-tax revenues and continue such programs only as long as those reallocated or additional funds are available.

2.1.2 Department Directors will review each vacant position in their department during the budget development and throughout the fiscal year with regard to each position's importance to the District and possible alternatives to refilling the vacant position. Additional positions will be evaluated as needed.

2.1.3 Education, professional development, training and career growth is encouraged as a recognized benefit to the District and its employees. Specific training activities, workshops, schools and conferences shall be submitted as part of the budget review process.

2.1.4 Requests for professional certifications, required licenses, and related training shall be submitted under a separate account entitled "Certifications and Education" as part of the budget review process.

2.1.5 Funds must be included in the appropriate line item for Equipment Replacement Charges, Information Technology (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. [Assess life cycles for equipment, information technology, and vehicles.](#)

- 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~~ [District](#) operations. Requests for capital outlay should be limited to those items necessary for new facility operations, safety, maintaining current or implementing new service demands, productivity improvements, and cost-effectiveness, or those with revenue producing benefits.
- 2.1.7 Budget submissions should be consistent with the District Strategic [Action](#) Plan goals and objectives.
- 2.1.8 Submission schedule: The Budget Calendar for the budget process will be distributed by the Finance Department.
- 2.2 Expenditures will not exceed anticipated revenue. Adequate cash flow requirements will be maintained. Unrestricted fund balances for the General Corporate Fund, the Liability Insurance Fund, and the Land Development Fund may be used to balance the budget within each respective fund if necessary, after providing for cash flow requirements, and a fund balance as outlined in Section 5 Fund Balance Reserve.
- 2.3 Unrestricted fund balance in the General Corporate Fund, in excess of the fund balance policy, may be transferred to the IMRF Fund as needed for cash flow requirements, or fund Capital Improvement Plan ~~projects~~ (CIP) [projects](#) 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; [improve](#) organizational effectiveness and efficiency through cost avoidance methods; [conduct](#) cost benefit analysis ~~thorough~~ evaluation and identification of activities that can be reduced, eliminated, ~~or~~ consolidated and/or ~~contracting out for services~~ where feasible and more cost-effective. In Fiscal Year ~~2026~~2025, consulting funds shall be included for use by the President and Executive Director to investigate and analyze organizational, operational or financial issues identified by Committees, the Board or for the implementation of the strategic plan.
- 2.6 Committee- or Commissioner-directed initiatives or requests by any Commissioner other than the President resulting in (i) staff assistance requiring more than two hours to complete, (ii) legal advice that will take more than a nominal period of attorney time (as determined by the Executive Director, except for legal advice arising from normal work of the Planning Committee), (iii) changes to the Capital Improvement Plan of the Forest Preserves, or (iv) an unplanned budgetary impact, shall require approval by the Finance Committee.
- 2.7 Transfers of appropriation among funds must be approved by the Board. The Director of Finance is authorized to process an expenditure in a line item that exceeds the approved line-item budget, provided that the amount is within the spending authority provided by the District Purchasing Policy Ordinance and will not cause the aggregate for that category of expense to exceed the appropriated amount.
- 2.8 The Executive Director, or his designee, is authorized to amend the budget to account for the receipt and expenditure of grant or donation funds received through an approved request as outlined in the Board approved Fundraising Authorization Policy; however, any actual expenditure must be approved in

accordance with applicable law, including the applicable requirements of the District's purchasing policies and procedures.

- 2.9 The Capital Facilities Improvement Fund for future maintenance improvements to buildings and facilities will be funded through transfers from available balances in other funds. These funds shall be used to stabilize, replace, ~~or~~ alter buildings, structures, and facilities, as well as to comply with the Americans with Disabilities Act (ADA) and other life-~~s~~-safety regulations.
- 2.10 Indirect costs of programs will be reflected on the program cost sheet and program fee recoveries will be evaluated against the ~~adopted~~-approved Fee Guidelines.

3. REVENUE POLICIES

- 3.1 The Illinois Property Tax Extension Limitation Act (Tax Cap) limits the amount of property tax that can be levied. The District cannot exceed the previous year's tax extension by more than 5% or the Consumer Price Index for the prior year, whichever is less. Public Act 94-0976, effective June 30, 2006, provides that the only ceiling on a particular tax rate is the ceiling set by statute. Therefore, the aggregate tax rate for funds subject to the Limitation Law (General Corporate, Development Levy, IMRF, FICA, Insurance), will not be allowed to exceed the District's limiting rate computed in accordance with the provisions of the Limitation Law.
- 3.2 The District's primary dependence is on property tax revenues. Accordingly, a comprehensive financial strategy is required for the District to continue sound administration, operations, and maintenance, to stabilize or replace deteriorated buildings and structures, and to acquire, restore, and improve land. New sources of revenue need to be continually evaluated and recommended by Department Directors for Board consideration and action.
- 3.3 The Preservation Foundation raises charitable support from state, federal, and private sources to extend and accelerate Forest Preserves projects and programs. The Foundation is authorized to secure support for initiatives identified in the annual budget, 10-year Capital Improvement Plan (CIP), the Unfunded Projects list~~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 can ~~accepts~~ gifts of land and other real property with the intention of selling it ~~the gift~~ to support the Forest Preserves mission, in accordance with the donor's wishes.
 - 3.3.4 The Foundation establishes endowment funds for ~~Habitat Restoration and~~ Land Management to provide a permanent source of long-term revenue for the Forest Preserves.
 - 3.3.5 Donors can provide for the Forest Preserves by making a provision for the Preservation Foundation in their estate plan.

- 3.4 Each department will review, evaluate, and submit non-tax revenue projections and programs. All such revenue shall be allocated across the various items appropriated by the Board as provided by law. No department has claim to any specific source of revenue, unless otherwise provided by law or Board Policy. Confirmed grant funding will be included as projected revenue to be used for planned expenditures. Projected revenue from philanthropic support, including private, state, and federal grants, shall be reviewed by the Community Engagement & Partnerships Department.
- 3.5 The Enterprise Fund fee schedule shall reflect at a level of more than 100% financial self-support. Golf Course Operations are expected to generate funds to cover operating costs, renovation, restoration, and improvement of the golf courses, and shall be promoted accordingly. The updated 5-year Capital Improvement Plan for the golf course facilities will reflect anticipated expenditures. The Board may approve the use of general district funds to facilitate the development of energy efficiency projects on golf course sites.
- 3.6 Funds received from the sale of Dunn Museum collections will be designated for future acquisitions and/or care of the collections.
- 3.7 The District will review all fee-based programs to ensure that the fees are set at the appropriate levels to meet the ~~Board-adopted~~-approved Fee Guidelines.
- 3.8 Department Directors will closely monitor revenues. If revenues fall below budgeted levels offsetting cuts to operational expenditures will be made to meet overall budgetary expectations.
- 3.9 The allocation of all housing, cell towers, easements and agricultural license revenues to the General Fund or any Special Revenue Fund, will be reviewed annually during the budget review process.

4. PERSONNEL SERVICE COSTS POLICIES

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

4.1 *Base Salary*

- 4.1.1 Non-union wage adjustments have historically been given once a year on July 1. The budget shall provide funding for this purpose.
- 4.1.2 The annual adjustment for collective bargaining members shall be as provided by contracts for both the Construction and General Laborers Local Union 152 and the Illinois Fraternal Order of Police Labor Council.

4.2 *Performance Salary*

- 4.2.1 The Forest Preserve District maintains non-union salary ranges allowing its employees to progress through the salary range commensurate with their job performance and is committed to the advancement of employees using merit principles. The Performance Appraisal serves as the basis to document and discuss performance, and goals. Therefore, non-union regular full-time and regular part-time employees shall be eligible for proficiency incentives.
- 4.2.2 The Position Inventory for all District personnel is current as of the date of the passage of this Resolution. Existing positions will be evaluated based on workload and the ability to fund the position. Requests for replacement, new or modified positions must be supported by a detailed justification including financial resources.

5. RESERVE FUND BALANCE POLICIES

5.1 The purpose of ~~these~~ ~~is~~ ~~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 ~~may have~~ two types of reserves ~~components~~: (a) the emergency reserve and (b) the cash flow reserve. The emergency reserve is to protect the District from unusual fluctuations in revenues or expenditure needs. The cash flow reserve allows the District to make payments without short-term borrowing during the negative cash flow period experienced early in the fiscal year up to May, due mainly to property tax payments being received in June and September.

5.1.1 The General Fund is the primary operating fund for the District. The General Fund unrestricted fund balance shall be available for the above-referenced purposes and in the amounts described below:

- a. To provide for emergencies, 10% of the ensuing year's operating fund budget, exclusive of capital expenditures.
- b. To meet cash flow needs, 25% of the ensuing year's operating fund budget, exclusive of capital expenditures.

5.1.2 The Liability Insurance Fund unrestricted fund balance shall be available in the amounts described below:

- a. To provide for emergencies, \$1 million to \$1.5 million.

5.1.3 The Development Fund unrestricted fund balance shall be available in the amounts described below:

- a. To meet cash flow needs, 35% of the ensuing year's operating fund budget exclusive of capital expenditures.

5.2 The Director of Finance, as part of the annual budget process, shall prepare an analysis of ~~these~~ ~~is~~ ~~policy~~. The analysis is to include the prior year actual status and project the status for the current year.

5.3 Deficiencies from the required amounts of ~~these~~ ~~is~~ ~~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 ~~these~~ ~~is~~ ~~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 ~~these~~ ~~is~~ ~~policy~~.

6. CAPITAL IMPROVEMENT POLICIES

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

“The Planning Committee shall study and review potential land acquisition opportunities and shall, where appropriate, obtain appraisals, surveys, environmental reports, title reports, and other acquisition

information; recommend acquisition of real property rights to the Board; recommend the name of any new preserve to the Board; review, provide direction to staff regarding, and recommend approval of any agreement proposed by an owner of property adjacent to the District's property, if such agreement could affect the planning and use of the District's property for its intended use; be responsible for recommending uses of the District's land and facilities by the general public and, to that end, shall cause the preparation of, review, and submission to the Board for approval of, master plans; be responsible for recommending the implementation of plans and uses for District land and facilities, including site development and restoration plans; and review and make recommendations concerning requests for easements and licenses. The Planning Committee shall refer any proposed plan or use that would (1) have a significant impact on District land or other District plans or uses or (2) involve a new use of such land, to each Standing Committee so that each Standing Committee has an opportunity, not later than its second regular meeting following the Planning Committee's referral, to review the potential impacts of such plan or use. If the Planning Committee votes to recommend the approval of such plan or use after such an opportunity to review has been provided, the plan or use (if it requires the expenditure of District funds) shall be implemented only after it has been prioritized and funded as part of the processes for the District's annual budget policies review, budget ordinance, and appropriations ordinance".

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

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

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

6.4 *Establish Capital Matching Funds within the CIP from available surplus funds to be used for grant matching or to match fundraising efforts, including the habitat restoration and management endowment, for projects included in the CIP or on the ~~u~~Unfunded ~~p~~Projects list as approved by the Board.*

- Use of funds would require approval by the Board prior to being designated towards a specific project.
- The project must be approved in the CIP or on the uUnfunded~~capital~~ pProjects list ~~for the current year.~~

- The source of funding could be from but not limited to surplus debt service funds once bonds have been paid in full or from excess operating funds of the District's governmental funds above fund balance requirements.

6.5 Conduct capital improvements in an environmentally responsible manner:

- Restore and manage large, un-fragmented blocks of natural habitat, and manage greenways to provide connecting corridors between core preserves for native species and natural communities.
- Right-size supporting infrastructure to reduce underutilized impervious surface whenever possible to minimize water runoff.
- All new major facilities and, when practicable, renovated facilities shall achieve net-zero energy performance, producing as much energy as they use over the course of the year.

Fiscal Year 2026 Strategic Action Plan Areas of Focus:

Leadership – The District will build the leadership and innovation capabilities of its staff, strengthen the decision-making and governing abilities of its Board, expand private philanthropic support of its mission, and facilitate the cooperative work of its diverse partners.

- Develop and begin implementation of a new five-year strategic plan.
- Complete the *Every Acre Strong* campaign to raise \$20M for a permanent endowment to fund on-going land management activities.
- Foster a culture of continuous learning, growth and professional excellence through training and access to meaningful on-the-job opportunities.

Organizational Sustainability – The District will maintain and improve its sustainable business model with measurable performance standards, focusing resources on core activities and allowing for transparent decision-making about program costs and benefits, allocation of public funds and diversification of revenue sources. Core activities will prioritize protecting, restoring and managing the District’s natural and cultural resources and providing and maintaining safe public access for nature-based outdoor recreation and environmental and cultural education.

- Develop an Environmental Sustainability Work Plan with specific, measurable goals and timeline for implementation. The Work Plan should identify one or two key metrics, such as amount of carbon emitted/sequestered, establish a baseline measurement, set near-term targets, and identify specific action steps across all aspects of the District’s operations to meet the goal.
- Pursue legislative change at the state level to allow for funding beyond current capacity.
- As part of the District’s ongoing focus to promote a strong safety culture and reduce the incident rate, emphasize and reinforce the application of the Core Six Safety Strategies, especially the strategy of the 30-Second Site Safety Walk-through to eradicate accidents with stationary objects.
- Complete a master plan for a new purpose-built General Offices and Dunn Museum and determine a funding strategy and timeline for implementation.

Conservation – The District will acquire and protect, ecologically restore and adaptively manage a system of large natural areas and other open spaces connected by waterways and greenways, and will seek and facilitate projects with partners to enhance the surrounding working landscape, in order to improve the ecosystem functions and diversity of native plant and animal life found throughout Lake County and the region.

- Focus land preservation activities on sites that: contain endangered and threatened species; are identified as Illinois Natural Areas Inventory sites; are identified by the Green Infrastructure Model and Strategy; enhance the resiliency of established preserves; and contain high quality natural resources that will protect habitat for a variety of animals and plants. Acquisition will also focus on critical trail corridors, connections, and greenways.

- Develop plans for land management and seed procurement to manage and ensure capacity to accomplish the habitat restoration projects included in the 10-year Capital Improvement Plan (CIP).
- Continue conservation efforts in support of viable populations of the rare plant and animal species that are found in Lake County

Public Access and Connections – The District will promote the public health benefits of trails, open space, natural lands and cultural experiences; encourage outdoor recreation and nature appreciation activities that are compatible with protecting the District’s natural and historical resources; and continuously identify and eliminate barriers to participation.

- Engage with Lake County residents to develop comprehensive new master plans for the sites identified and prioritized in the 10-year Capital Improvement Plan (CIP).
- Provide new trails, greenways, open spaces, and water access to residents using \$60M in referendum dollars in accordance with the 10-year Capital Improvement Plan (CIP).

Communication, Education and Outreach – The District will undertake proactive communication, education and outreach initiatives targeted to a diversity of audiences across all ages, physical abilities, geographic locations, economic strata and ethnicities.

- Communicate with the public about the progress of land acquisition, habitat restoration, and preserve improvements made possible by the November 2024 capital referendum.
- Determine new methods to deepen our engagement with schools throughout Lake County.
- Collaborate across departments to commemorate the 250th anniversary of the Declaration of Independence.
- Increase the number of individual volunteers, the number of group volunteer workdays, and volunteer retention across the District.

1. *The following procedures apply to granting salary adjustments:*

1.1 All salary adjustments shall be within the salary grade established for the position.

1.2 Employees eligible for introductory increases during the fiscal year in accordance with District Personnel Policies, Section 5.2 shall receive it based on a performance appraisal. Any introductory adjustments made shall be allocated from the department's personnel services budget and the amount shall not exceed that provided in the budget.

1.3. All salary adjustments shall be delivered as a base pay increase, except that base pay will not be increased beyond grade maximum. If the proposed salary increase raises the compensation for the employee above the maximum, the salary increase will be combined with the one-time cash payment so that the employee's compensation is raised to the maximum for the range and the balance of the performance increase is paid as a one-time cash payment.

1.4. Salary adjustments for non-union employees shall become effective July 1 and be reflected in the following paycheck. One-time lump sum payments shall be reflected on the same paycheck.

2. *Full-time Employees and Regular Part-time Employees:*

2.1. Employees should be performing at a minimum of the "inconsistent" level or higher to be eligible to receive a salary increase.

2.2. The total of all salary increases (base pay and cash payment combined) granted shall not exceed 3.05% of the Department's non-union full-time and regular part-time personnel services accounts on an accrued basis over 26 pay periods.

June 2025	
• 2	Joint meeting of Finance Committee, Planning Committee and Operations Committee to review and approve the Annual Budget Policies and Annual Strategic Action Plan.
• 11	Board reviews and adopts Annual Budget Policies and Annual Strategic Action Plan.
• 20	Departments submit ITAC Request Forms to IT Department
July 2025	
• 11	Department Directors submit completed MUNIS budget entries to Finance Department.
• 18	Department Directors submit completed narratives, achievements, and program forms to Finance Department.
August 2025	
• 4	Operations Committee reviews and approves Fee Guidelines and Ordinance
• 7	Finance Committee reviews and approves Fee Guidelines and Ordinance
• 11	Director of Finance submits preliminary budget information to Executive Director.
• 13	Board approves Fee Guidelines and Ordinance
• 13-29	Review with Department Directors of submitted budgets.
September 2025	
• 12	Executive Director and Director of Finance review budget request with President and Finance Committee Chair.
• 19	Proposed Budget Book sent to printer.
• 29	Proposed budget distributed to Board and posted on website.
October 2025	
• 6	Joint meeting of Planning Committee, Operations Committee, and Finance Committee. The Executive Director and Directors present proposed budget, CIP, and Appropriation Ordinance.
• 6	Finance Committee approves Budget, CIP, Tax levy and Appropriations Ordinances.
• 6	First day on which Tax Levy Ordinance may be adopted (first Monday in October).
• 8	Last day to publish notice of public hearing if proposed tax levy is estimated to exceed 105% of the previous aggregate extension.
• 15	At regular Board Meeting hold public hearing on the Tax Levy Ordinance if estimate of taxes to be raised by taxation exceeds 105% of last year's extension.
• 15	Board approves Budget and CIP adopts Tax Levy and Appropriation Ordinances.
• 29	Last date to publish Appropriation Ordinance (within 10 business days).

December 2025

- **1** Last date to adopt Tax Levy Ordinance (first Monday in December).
- **30** Last day to file certified copy of Tax Levy Ordinance with Lake County Clerk (last Tuesday in December).
- **31** Last day to adopt Annual Budget Ordinance pursuant to the District Rules of Order and Operational Procedure.

March 2026

- **31** Last date by which Appropriation Ordinance must be adopted pursuant to statute and LCFPD Rules of Order and Operational Procedures (last day of first quarter of fiscal year).