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GLOSSARY & ACRONYMS

District Profile





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

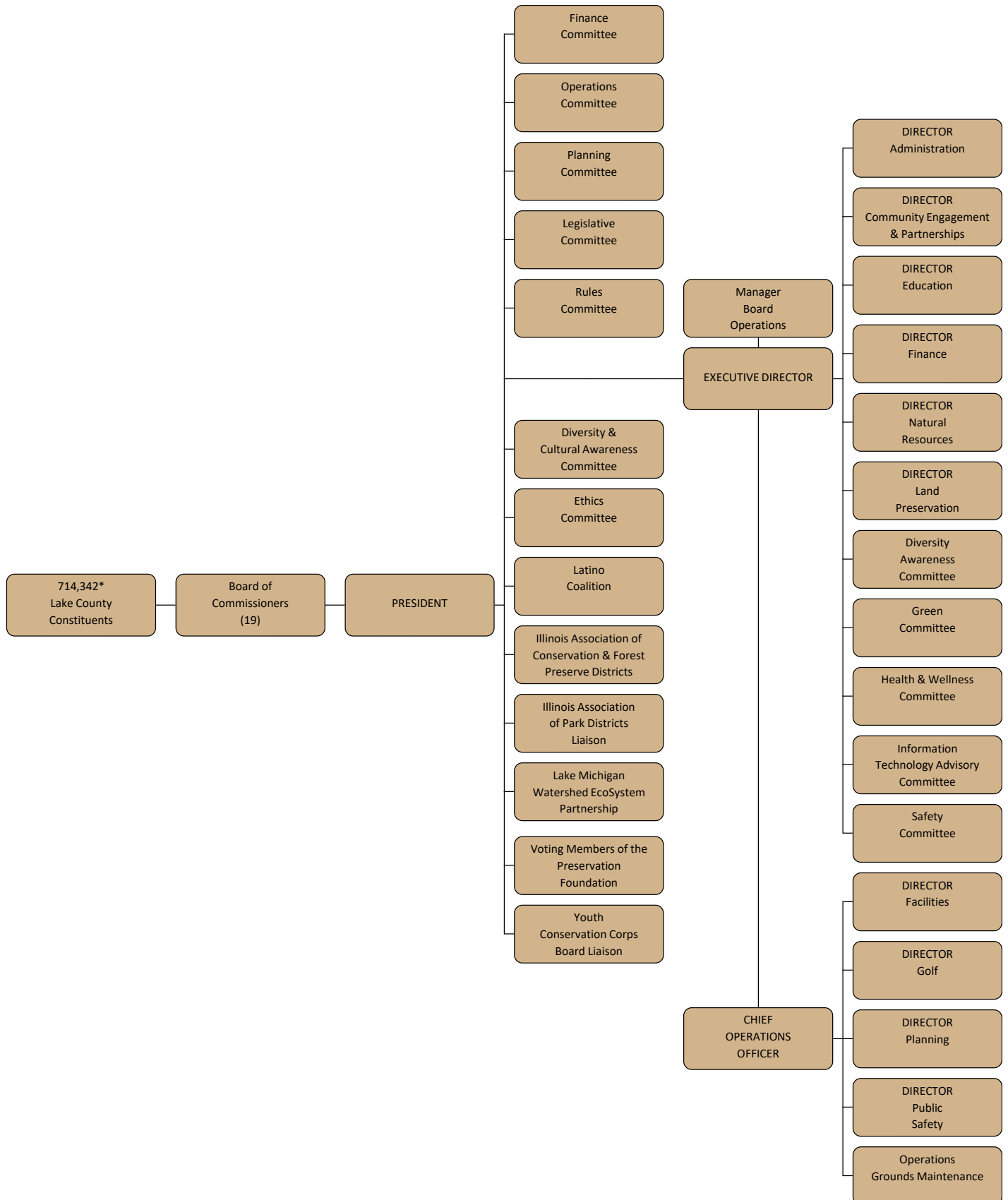
The Lake County Forest Preserve District was created by referendum on November 24, 1958 and is governed by the Downstate Forest Preserve District Act, Illinois Compiled Statutes, Chapter 70. The District is a separate body and political subdivision of the State of Illinois. The District has independent taxing powers and its boundaries are the same as those of Lake County. The District is governed by a 19-member Board of Commissioners, which also serves, by state statute, as the Lake County Board. The Officers of the District are President, Vice President, Secretary, Treasurer, Assistant Secretary, and Assistant Treasurer. The President and Vice President are elected for a two-year period by the Board of Commissioners. Other officers are appointed by the President and serve during the term of the President.

The District's mission is to preserve a dynamic and unique system of natural and cultural resources, and to develop innovative educational, recreational and cultural opportunities while exercising environmental and fiscal responsibility. The District exists for the purpose of acquiring, developing and maintaining land in its natural state; to protect and preserve the flora, fauna and scenic beauty; for the education, pleasure and recreation of the public; for flood control and water management; and for other purposes as conferred by statute. To accomplish this, the District has developed a unified system of large land holdings, which are restored as nearly as possible to their natural condition and protected as such. The District is in essence a regional park and conservation agency intended to serve the population of the County.

The first of three major land acquisition programs began in 1963 with the purchase of initial portions of Van Patten Woods, Captain Daniel Wright Woods, Wilmot Woods, Lakewood, Sedge Meadow and Spring Bluff Forest Preserves and the Edward L. Ryerson Conservation Area. In 1973, the Des Plaines River Greenway was initiated, which included the purchase of lands on either side of the river through the length of Lake County. The District's current land holdings total over 31,156 acres, making Lake County the second largest forest preserve district in Illinois.

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

The District's day-to-day operations and administrative activities are managed by the Executive Director with nearly 518 full, part time and temporary staff positions supported by thousands of hours of volunteer time annually. The District is organized into 12 departments with General Offices in Libertyville, Illinois. These departments, the names of which typify the multi-faceted nature of the District's operation, are: Administration; Community Engagement & Partnerships; Education; Executive; Facilities; Finance; Golf, Land Preservation, Natural Resources; Operations – Grounds Maintenance; Planning, and Public Safety. Each employee of the District is an important part of our total operation and plays a significant role in providing services to the public throughout Lake County.



*Denotes number of constituents from 2020 Census.

LAKE COUNTY FOREST PRESERVES | Board of Commissioners

December 2022–December 2024



Angelo D. Kyle
President
District 14, *Waukegan*



Gina Roberts
Treasurer
District 4, *Beach Park*



Paul Frank
Assistant Treasurer
District 11, *Highland Park*



John Wasik
Vice President
District 6, *Grayslake*



Marah Altenberg
District 19, *Buffalo Grove*



Esiah Campos
District 16, *Round Lake Beach*



Carissa Casbon
District 7, *Lake Villa*



Jennifer Clark
District 15, *Libertyville*



Mary Ross Cunningham
District 9, *Waukegan*



Michael Danforth
District 17, *Fox River Grove*



Sandy Hart
District 13, *Lake Bluff*



Diane Hewitt
District 8, *Zion*



J. Kevin Hunter
District 5, *Ingleside*



Sara Frederick Knizhnik
District 18, *Vernon Hills*



Ann B. Maine
District 3, *Lincolnshire*



Paras Parekh
District 12, *Highland Park*



Linda Pedersen
District 1, *Antioch*



Adam Schlick
District 2, *Wauconda*



Jessica Vealitzek
District 10, *Hawthorn Woods*

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Presidential Appointments
December 2022 – December 2024

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

OFFICERS AND OFFICIALS

Angelo D. Kyle
PRESIDENT

John Wasik
VICE PRESIDENT

Gina Roberts
TREASURER

Julie Gagnani
SECRETARY

Paul Frank
ASSISTANT TREASURER

Maureen Shelton
ASSISTANT SECRETARY

Steve Neaman
DEPUTY TREASURER

Alex Ty Kovach
EXECUTIVE DIRECTOR

STANDING COMMITTEES

FINANCE COMMITTEE

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

PLANNING COMMITTEE

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

LEGISLATIVE COMMITTEE

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

RULES COMMITTEE

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

OPERATIONS COMMITTEE

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

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SPECIAL COMMITTEES

DIVERSITY & CULTURAL AWARENESS COMMITTEE

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

ETHICS COMMITTEE

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

OUTSIDE BOARD MEMBERS AND LIAISONS

ILLINOIS ASSOCIATION OF PARK DISTRICTS

Jennifer Clark, *Liaison*

LAKE MICHIGAN WATERSHED ECOSYSTEM PARTNERSHIP

Paul Frank, *Representative*

LATINO COALITION

Esiah Campos, *Representative*

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

Angelo D. Kyle
John Wasik

MEMBERS OF THE PRESERVATION FOUNDATION OF THE LAKE COUNTY FOREST PRESERVES

Angelo D. Kyle
Paul Frank
J. Kevin Hunter
Ann B. Maine
Paras Parekh
Linda Pedersen
Jessica Vealitzek
John Wasik
Nels Leutwiler

YCC (YOUTH CONSERVATION CORPS) BOARD

Marah Altenberg, *Liaison*

OTHER APPOINTMENTS

CORPORATE COUNSEL AND PARLIAMENTARIAN

Matthew E. Norton
Burke, Warren, MacKay & Serritella

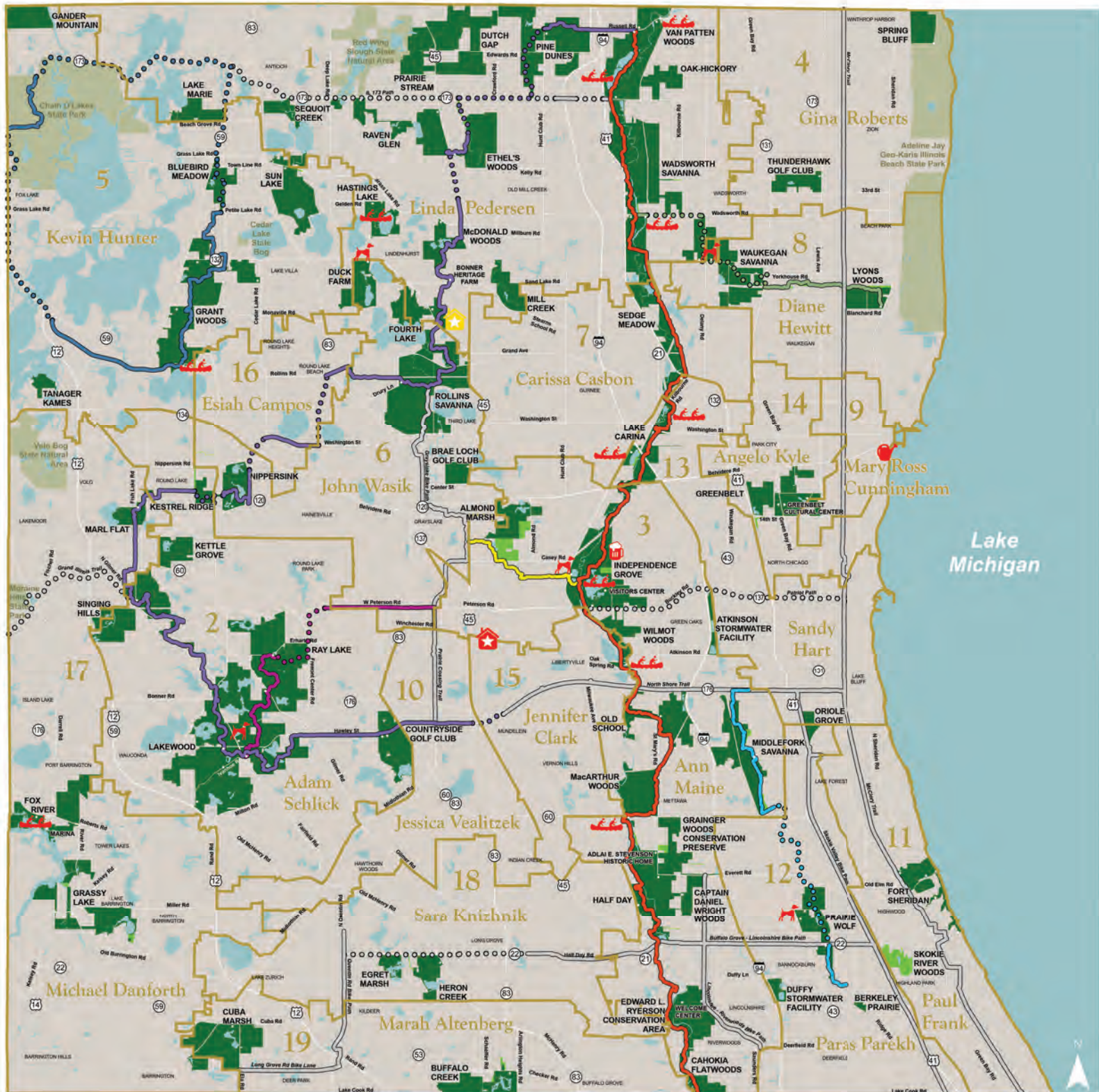
OUTSIDE ETHICS ADVISOR

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

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

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

- **FINANCE COMMITTEE** – supervises all financial affairs and policies of the District, including bond issues; applications for, and acceptance of grants (subject to any policy approved by the Board of Commissioners); the preparation of budgets, appropriations and tax levies; wage and job classifications; compensation and benefit program; revisions to personnel policies; collective bargaining; insurance and safety; user fees; facility license and concession agreements; encroachments; legal matters; and fundraising strategies for the District. Reviews and approves contracts and invoices for legal services provided to the District. The Committee may not commit District funds or incur liabilities except as approved or authorized by the Board.
- **PLANNING COMMITTEE** – studies and reviews potential land acquisition sites; and where appropriate, obtains appraisals, surveys, environmental reports, title reports, and other acquisition information; recommend acquisition of sites to the Board; reviews, provides direction to staff regarding, and recommending approval of any agreement proposed by an owner of property adjacent to the District's property, if such agreement could affect the planning and use of the District's property for its intended use; be responsible for recommending uses of the District's land and facilities by the general public and, to that end, shall cause the preparation of, review and approval of site plans; be responsible for recommending the implementation of plans and uses, for District land and facilities, including site development and restoration plans; review and make recommendations concerning requests for public easement and licenses. Sends any plan or use that would (i) have a significant impact on District land or other District plans or uses, or (ii) involve a new use of such land, to all standing committees so that they have an opportunity, within a 120-day time period, to review the potential impacts of such plan or use. If the Committee votes to recommend the approval of such plan or use after such an opportunity to review has been provided, the plan or use shall be implemented only after it has been prioritized and funded as part of the District's annual budget policies review, budget ordinance, and appropriation ordinance process.
- **OPERATIONS COMMITTEE** – reviews and make recommendations concerning operational affairs and policies of the District, including all general regulations pertaining to the operation, maintenance, programming and promotion of all District properties; the use of District facilities, programs and services, including District revenue, educational and recreational facilities; and the conservation of District lands, waters, flora and fauna.
- **LEGISLATIVE COMMITTEE** – considers and makes recommendations concerning the District's legislative agenda, including preparation, recommendation, and periodic review and discussion of legislative strategies.
- **RULES COMMITTEE** – considers all proposed new rules and amendments to the Board's Rules of Order and Operational Procedure, and makes recommendations to the Board of Commissioners for adoption.



25 July 2024



GENERAL OFFICES

1899 West Winchester Road
Libertyville, Illinois 60048

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

For hours, visit our website.

OPERATIONS AND PUBLIC SAFETY

19808 West Grand Avenue
Lake Villa, Illinois 60046

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

For hours, visit our website.

LCFPD.org

911 emergency
847-549-5200 nonemergency
public safety issues



BESS BOWER DUNN MUSEUM

1899 West Winchester Road
Libertyville, Illinois 60048

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

Gallery and Gift Shop
10 am–4:30 pm, Tuesday, Thursday, Saturday
12–4:30 pm, Sunday

For upcoming special hours, visit our website.

First and Third Thursdays

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

Sponsored by: 

General Admission

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

Discount Tuesdays

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

FOX RIVER MARINA

28500 West Roberts Road
Port Barrington, Illinois 60010

847-381-0669
FoxRiverMarina.org

Boat Launch and Marina

For hours and fees, visit our website.

GREENBELT CULTURAL CENTER

1215 Green Bay Road
North Chicago, Illinois 60064

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

Office hours by appointment only.



INDEPENDENCE GROVE

16400 West Buckley Road
Libertyville, Illinois 60048

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

847-665-9211 Banquets, Meetings
Info@RelishEventsIG.com
RelishEventsIG.com

Visitors Center

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

Beer Garden, Marina and Café

For seasonal hours, menus and fees, visit our website.

North Bay Pavilion

For rental information, visit
LCFPD.org/NorthBay.

Parking Fee (spring–fall)

Lake County residents FREE.

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

Nonresidents
\$6 per car Monday–Thursday
\$12 per car Friday–Sunday and holidays

RYERSON CONSERVATION AREA

21950 North Riverwoods Road
Riverwoods, Illinois 60015

847-968-3320
LCFPD.org/ryerson

Welcome Center

9 am–5 pm
Restrooms only, Monday–Thursday.



BRAE LOCH GOLF CLUB

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

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

COUNTRYSIDE GOLF CLUB

Prairie and Traditional Courses

20800 West Hawley Street
Mundelein, Illinois 60060

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

THUNDERHAWK GOLF CLUB

A Robert Trent Jones Jr.
championship golf course.

39700 North Lewis Avenue
Beach Park, Illinois 60099

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

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

Office hours by appointment only.

Golf Gift Cards

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

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

100-year Vision

FOR LAKE COUNTY

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

LEADERSHIP

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

CONSERVATION

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

PEOPLE

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

Road Map to 2025



Lake County
Forest Preserves

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

Objective

Steward Healthy Landscapes

Protect and restore ecological habitats and services.

Nature-Based Solutions for Climate Resiliency

● 70% Complete

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

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

Water Resources

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

Tactic: Understand the unique challenges of Lake Michigan.

Green Infrastructure

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

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

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

Conservation Plan

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

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

Objective

Strengthen Connections

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

Communications

● 90% Complete

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

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

Healthy Communities

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

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

Education

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

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

Human Interactions

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

Objective

Ensure Financial Stability

Build a clear economic pathway for long-term capacity.

Endowment Campaign

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

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

Understand Capacity

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

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

Secure New Funding

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

75% Complete

Objective

Sustain Organizational Excellence

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

Diversity and Inclusion

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

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

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

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

Comprehensive Master Planning

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

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

Innovations

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

Safety

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

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

90% Complete



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Lake County Forest Preserve District
Illinois**

For the Fiscal Year Beginning

January 01, 2024

Christopher P. Morrell

Executive Director

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HOW TO USE THIS BUDGET DOCUMENT

This section provides an understanding of how the budget document is organized. The following major sections present the details of the Lake County Forest Preserve District budget.

PROFILE

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

READER'S GUIDE

This section provides overall information to the reader on understanding the document. It includes the Budget Message, Prior Year Achievements, an explanation of the Budget Process, the Budget Accounting Basis, the 2024 Economic Environment, Fund Structure, an explanation of Government Fund Accounting and Financial Policies, including the Budget Development and the Fund Balance Policy.

BUDGET SUMMARIES

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

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

These sections provide a summary for each fund.

OTHER FUNDS

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

***CAPITAL IMPROVEMENT PLAN**

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

SUPPLEMENTAL INFORMATION

This section provides various statistical tables.

GLOSSARY & ACRONYMS

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

** In the November 2024 general election, voters will be asked whether or not to approve additional capital dollars for land acquisition and public access improvement projects. If the measure passes, the Capital Improvement Plan will be modified in early 2025.*

Reader's Guide



HONORABLE LAKE COUNTY FOREST PRESERVE DISTRICT BOARD OF COMMISSIONERS:

We are pleased to present the proposed 2025 Annual Budget, which continues to maintain the Lake County Forest Preserve District's strong financial position with a balanced operating budget, sound reserves, long-term replacement funds and moderate debt. The budget provides for appropriate ongoing and preventative maintenance, public safety, public access, education and natural resource management for our existing preserves.

The proposed budget was prepared in accordance with the District's Annual Budget Development Policies and Annual Strategic Action Plan adopted by the Board on June 12, 2024; it is a balanced budget with expenditures not exceeding revenue except where planned use of fund balances will occur, such as for capital projects or reduction of fund balances in accordance with the District's fund balance policies.

The 2025 Annual District Budget submitted for your consideration and adoption recommends an expenditure and revenue plan that meets the requirements of the 1991 Illinois Tax Limitation Act (Tax Cap). The total proposed budget expenditures are \$85,817,709, which is a decrease of \$4,870,081 (5.4%) from the previous year's modified budget. The decrease is due to a reduction in capital expenditures. Operating expenses, excluding debt service, are up by 2.45% (\$984,826) from last year to \$41,247,375. Increases in salaries and benefits and commodities account for most of the percentage increase. Debt service expenditures are up \$1,433,420 or 6.5% this year. Capital expenditures are down 25.7% or \$7.3 million from last year's modified budget.

The Ten-Year Capital Improvement Plan (CIP) is a key planning tool for the Board and staff. The CIP for 2025 is included as part of this budget. The 2025 CIP provides a blueprint for upcoming infrastructure improvements to lower long-term operating costs while addressing long-term existing infrastructure and preserve maintenance needs. Funded capital improvement projects are aligned with the District's mission. The CIP provides a basis for planned assessments and discussions regarding future capital needs, funding options and operational impacts. Individual project detail, located in the Capital Improvement Plan section, contains a description and status of each project receiving new funding and information on the impact of the capital improvements on operating expenditures. On November 5, 2024, Lake County voters will be asked to consider a referendum to approve \$155 million of general obligation bonds for land acquisition and public access improvement projects. If the referendum is successful, the Capital Improvement Plan will be updated in the first quarter of 2025.

The Strategic Plan Objectives of the District's 100-year vision were reviewed and updated by a Steering Committee in 2020, and the new objectives were approved by the Board of Commissioners. The revised Strategic Plan Objectives, the *Road Map to 2025*, focuses on four objectives for the District's Strategic Plan over the next two years, as follows: 1) Steward Healthy Landscapes; 2) Strengthen Connections; 3) Ensure Financial Stability; and 4) Sustain Organizational Excellence. An update on the progress for the objectives can be found in the District Profile Section of the budget book. During 2025 the District will begin work on the *Road Map to 2030*.

BUDGET OVERVIEW AND HIGHLIGHTS

The proposed operating budget provides for programs and services that further the District's mission and strategic plan and allows it to address ongoing operating needs. The budget includes additions to operating programs, a limited number of personnel, additions in equipment and an increase to the debt service levy. The operating levy, combined with the planned increase in the debt service levy, will produce an increase of 5.0% in the overall tax levy. Some of the highlights are listed below:

- The Lake County Forest Preserve District is one of very few forest preserve districts rated Aaa by Moody's. If all recreation districts are considered, we are also one of a handful in the nation rated Aaa, out of a total of 250 agency ratings. The proposed budget continues to follow the financial management policies of the District that helped attain the highest possible bond rating an agency can receive.
- The total 2025 budget for the Forest Preserve District is \$85,817,709. The Operating Budget is \$41,247,375 (48%), Debt Service is \$23,495,030 (37%) and the Capital Budget is \$21,075,304 (25%).
- Total budgeted property tax revenue is \$53,529,540, an increase of \$2,549,940 (5.0%) from the 2024 budget of \$50,979,600. The 2024 property tax levy is estimated to be \$6,811,912 (11.3%) below the 2009 levy. Taken cumulatively over the same period the amount of property taxes not levied is \$148,968,290.
- The debt service property tax budget is going up by \$1,446,299 (6.5%). On May 8, 2024, the District issued \$17,675,000 of General Obligation Limited Tax Bonds. The Bonds are authorized by the Downstate Forest Preserve District Act, as amended, Section 15.01 of the Local Government Debt Reform Act, as amended, and by a separate bond ordinance, which was adopted by the Board of Commissioners on April 10, 2024. The funds will be used to acquire new land for preservation and restoration. This issue is the reason for the increase in the 2025 debt service tax levy. The current debt service schedule will remain relatively flat through 2027, with a slight decrease in 2026 of \$518,690 and an increase in 2028 by \$383,573 and will then fall by \$9,316,360 in 2029. The last scheduled payment will take place in 2035. On November 5, 2024, Lake County voters will be asked to consider a referendum to approve \$155 million of general obligation bonds for land acquisition and public access improvement projects. If approved, future debt service levies will change.
- Comparing the 2024 and 2025 Operating Budgets, the overall operating expenditures (excluding debt service) are up by \$984,826 (2.45%). Salaries and benefits, which included a 3.5% merit increase and a proposed 1.13 Full-time equivalent (FTE) position additions, will be up by \$1,588,644 or 6.0% from last year. The increase in salaries and benefits above the merit increase above is due to an increase in IMRF and SLEP contribution rates, to an arbitration settlement adjustment related to a 2023 compensation study, the addition of staff and an increase in the minimum wage for temporary employees. IMRF rates increased from 7.57% to 8.14% (7.5%) for regular employees and the Sheriff's Law Enforcement Pension (SLEP) rate increased from 11.50% to 12.05% (4.8%) for the District's ranger police officers. During 2023 the District conducted a compensation study which resulted in a 6% increase to non-union wages. An arbitration settlement was reached with the unions during 2024 which resulted in the unions receiving the same increase. Commodities are budgeted to increase by 1.2% (\$42,652) with the largest increases in grounds maintenance supplies (\$10,000), increased costs for herbicides and pesticides (\$49,100) and planned increases in operating supplies (\$13,025). These increases were offset by reductions in computer hardware purchases and reduced postage. Contractuals are going down by 6.4% or \$646,470. This is due to Natural Resources projects that were funded by donations in 2024, one-time budget carry overs from 2023 to 2024, reductions in farmland management costs, consulting, insect management, printing, advertising and celebrating cicadas' expenditures. Offsetting these reductions were increases for computer fees and services, utility costs, disposal services, repairs and maintenance for equipment and internal equipment replacement fees.

- Operating revenues for 2025 are budgeted at \$68,548,985 compared to \$70,368,450 in 2024. This is a decrease of \$1,819,465 or -2.6% over last year. The large decrease is mostly attributable to the grants and donations category. Grants and donations are down by \$4,933,750 because of several large grants and donations budgeted for 2024 related to capital projects and restoration activities. During 2024 grants and donations for the Ryerson education building, Stevenson house, Lake Plain Partnership, Grant Woods restoration and other projects amounted to \$5,244,736. During 2025 the District is planning to restore acreage that is currently in farming and expects revenue from farming accounted in the Land and Building Rentals category to decline by \$185,000. Replacement tax revenues are anticipated to fall by \$200,000 in 2025 due to one-time infusion of funding made by the State in prior years. The Other Revenue category is expected to decline by \$120,600 due to an expected reduction in the sales of fixed assets in the equipment replacement funds. New equipment purchases for 2025 are down from 2024 so auction proceeds for the equipment being replaced is expected to be lower. Offsetting these declines are increases in golf course revenues (\$288,000). Golf revenues are expected to remain high along with a small increase in fees that were approved in 2024 and will go into effect for the 2025 golf season. Investment income is also anticipated to increase next year (\$631,690) despite expected reductions in the interest rate of return. Increased funds available for investment are expected to be higher than last year due to the limited bonds for land acquisition that the District issued in 2024 (\$17.65 million). These funds are expected to be mostly spent by the end of 2025 but will still have an impact on overall investment earnings. Charges for sales and services are also budgeted to increase by \$90,065 due to increases in internal equipment replacement fees, beer garden revenue and Fox River Marina revenues. As mentioned above, the budgeted property tax levy is increasing by \$2,549,940 or 5.0%.
- New program requests from the departments totaled \$3.96 million this year net of offsetting revenues. This budget contains \$1,548,472 of those requests. The additions were a combination of personnel additions or changes, operating activities, software, equipment or capital. The proposed additions to personnel include 1.13 FTEs in three departments. These proposed additions when combined with approved staffing changes made during 2024 will increase the overall FTE count by 2.26 to 280.01. This FTE is still 24.63 or 8% below the staffing level of the District in 2009. Operating activities include funding for additional personnel or changes in duties (net change +\$429,480), new computer/software additions (\$252,253), contractual services (\$97,820) and commodities (\$7,847). Equipment additions include equipment replacement items for golf (\$323,000) and renovations to the golf course restrooms and pump house at ThunderHawk (\$250,000), equipment and walk-in cooler for natural resources (\$79,452), equipment for facilities and operations (\$48,000), construction of a donor wall for the Preservation endowment campaign that will be paid for by donations (\$110,000), automated parking lot counters for Fort Sheridan for planning (\$24,000), tasers for public safety (\$24,000) and replacement of a Global Navigation Satellite System (GPS) receiver (\$12,620). Additional information on these equipment items can be found at the end of the Capital Improvement Plan (CIP) section of the budget.

GENERAL BUDGET COMMENTS AND LONG-TERM CONCERNS:

- The impact of inflation is still being felt on the District's operations for certain items. While the rate of inflation has dropped below 3% as of the end of July 2024, higher pricing from the end of 2023 and beginning of 2024 are still affecting the 2025 budget. Staff will continue to monitor the impact of inflation on the District's operating budget and will plan as necessary to maintain our financial well-being.
- Assessed property values for the 2024 levy, before they are finalized by the Board of Review, are available for only 10 of the 18 townships at the time of publication. The Equalized Assessed Value (EAV), which is based on the assessed values and is used for determining the tax levy, grew by 1.2% in 2021, by 4.6% in 2022 and 5.9% in 2023. With the available data the assessed values are 7.97%

higher than last year. The EAV for the past several years has been running at about 92.5% of the assessed valuation except for last year when it was 90.8%. To be conservative we are using an EAV increase of 2.5% to estimate the tax rates for this year. The final Equalized Assessed Values should be available in March or April 2025. The District is estimating a 2.3% increase for the 2025 levy payable in 2026 and 2.0% thereafter in the ten-year projections. Between 2008 and 2014, values fell by 25.7%. During the decline, the District was at its maximum tax rate for its two largest operating funds. As property values fell, so did the tax levies. Moving forward we remain guarded about the continued growth in property values and the rate of inflation, which will impact the allowable levy increases under property tax limitation laws. Under the property tax limitation law (PTELL), if property values rise less than the consumer price index under the formula, tax rates tend to increase. The District's General fund and Land Development fund are capped under the Downstate Forest Preserve Act and the current tax rates are very near those caps. Long-term this could become an issue for future budgeting. The District will continue its conservative budgeting practices and will use its available fiscal resources wisely to do more with less.

- The reductions in the county-wide EAV between 2008 and 2014 had a major impact on the District. If the recovery in property values reverses direction, tax revenues for the District will do the same. In order to control expenses, remain prepared and retain our fund balance in accordance with the Board-adopted goals, the District's best course of action is to: control costs; carefully consider any new programs or staff (replacements included) before committing resources; identify options for shifting staff and other resources to meet the highest priority needs; investigate new revenue sources; reduce or eliminate maintenance-intensive design features in new master plans; land bank new acquisitions for the foreseeable future; be conservative in our financial projections; be watchful of the hidden costs of partner-driven initiatives and projects; and use our staff's experience to maximize efficiencies while minimizing impacts to our core mission. The District will look for continuous improvement and eliminate or change programs that are contrary to our mission and strategic directions.
- During the past year, the District continued both short-range and long-range planning for projected changes in the County's Equalized Assessed Valuation. Staff worked closely with the Board to develop budget policies to ensure that the 2025 budget is balanced and maintains fund balances above established goals, which will provide protection if other revenue sources decline, or the economy goes into a recession. In addition, General Fund projections for the next ten fiscal years also show balanced operating budgets and continuation of a firm financial footing.
- Years ago, the Board of Commissioners created budget development policies regarding fund balance goals and replacement funds that now provide a cushion against some of the uncertainty related to future tax revenues. Fund balances meet established goals and based upon projections, the District will continue to meet these goals in the coming years with this proposed budget.
- On November 5, 2024, the District will ask Lake County voters to consider a referendum to approve \$155 million of general obligation bonds for land acquisition and public access improvement projects. If the referendum is successful, this will mean additional land to manage and improvements to preserves including opening additional public access where it does not exist today. This will put upward pressure on operating expenses and the District will need to find control operating expenses.
- In 2019 the State of Illinois changed its minimum wage law. The law increases the minimum wage gradually between 2020 and 2025 to \$15.00 per hour. Due to the activities and programs that the District provides, it employs nearly 300 seasonal temporary employees. Long-range projections, developed as part of the District's strategic plan, were used to help plan the proposed budget for this impact and will assist with future budgets.

- Over the long-term, balancing outside economic influences, State law changes and the operating needs of the District with the PTELL limitations and tax rate caps will continue to be a challenge. The District continues to seek ways to improve efficiencies and reduce operating costs. The impact of outside factors like the minimum wage increase and inflation will continue to pressure the District to find ways to control operating costs. Progress was made during the current year to reduce inefficient and non-essential building assets and to implement other operating efficiencies. These efforts will continue in 2025 and beyond to provide additional savings in maintenance, operations, capital improvements, utility costs and security costs.
- In 2014, the District completed a long-range strategic planning process. This process resulted in a 100-year vision and five strategic directions, which serve to focus the District's energy and resources over the next 20-25 years. Goals, objectives and metrics to measure the progress and success of this effort were developed. Many of the short-term goals and objectives have been met over the past few years. Some of those include the development of a ten-year financial forecasting model and increasing our education program participation rates with local schools. Beginning in 2019 and continuing through late 2020, the District revisited and refined the near-term objectives of the strategic plan. This review included outreach to local and regional organizations and individuals as well as the District's Board of Commissioners to develop new objectives that will not only further the District's strategic plan but will also align them with other regional planning organizations. As mentioned above, the new objectives fell into four categories: 1) Steward Healthy Landscapes; 2) Strengthen Connections; 3) Ensure Financial Stability; and 4) Sustain Organizational Excellence. The budget that we are presenting, which is based on a ten-year projection of revenues and expenditures, and aligns us with our reserve policy, provides transparency and positions the District to move toward our vision. A progress report on these objectives can be found in the District Profile section of the budget. Planning for the next five years will take place in 2025.
- In 2020, the Preservation Foundation of the Lake County Forest Preserves launched a fundraising campaign to raise \$20 million for a permanent endowment to support the long-term care and management of District land after it has been restored to ecological health and function. Projected revenue from this permanent endowment currently is included in the Capital Improvement Program (CIP), starting in 2030. When the \$20 million goal is met, the endowment fund will provide stable funding for these activities long term. Public promotion of the endowment began in 2024 and the Foundation has raised just over \$8 million so far.

STAFF CAPACITY

Staffing levels in the budget this year are increasing but are still below the 2009 level of 304.64 full time equivalents (FTE). This budget, along with changes made during the year, increases the FTE by 1.26, to 280.01. As mentioned above there are four proposed additions, including: the addition of a Junior Application Developer (1.00 FTE) in the Administration department, the addition of a Landscape Architect (1 FTE) in the Planning department, and a Police Sergeant, a full-time Police Officer and the elimination of eleven part-time Deputy Rangers (-0.87 FTE) in the Public Safety department. Filling the Landscape Architect position will be dependent on the outcome of the bond referendum in November 2024. If the referendum fails, this position will be re-evaluated. In addition to the new positions, there are two positions that are being modified to add additional duties. Those changes involved a position at the seed nursery in Natural Resources and a purchasing position in Finance. During 2024 there were several position changes approved by the Finance committee that added an additional 1.13 FTEs to the position inventory. That change, combined with the proposed new positions, nets out to an additional 2.26 FTE.

The District has continued to expand its land holdings and has opened up several preserves for public access since 2009. During this period, FTE positions have been reduced by 8% or by 24.63 Full Time Equivalents.

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 Moody's ratings.

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

PROPERTY TAX

The District's property tax levy is less than 2% of the total property tax levy for taxpayers in Lake County. That's less than two cents for every dollar collected. The District's estimated property tax rate for the 2024 levy (payable in 2025) is \$0.171238, which is an increase from the 2023 tax rate of \$0.167961 including the Recapture rate of .008000. Of the total 2024 tax rate, \$0.095355 is for the six operating funds of the District and subject to PTELL rules. The debt service tax levy rate is expected to be \$0.075883. The overall tax rate, excluding the Recapture rate, is estimated to increase by 2.4%, while the overall dollar amount of the levy, excluding the Recapture tax, is projected to increase by 5.0%.

This levy is \$6.8 million dollars below the District's total tax levy in 2009. A home valued at \$250,000 in 2009 would have seen a tax bill of \$153.89. If you take that \$250,000 value and increase or decrease it by the average EAV change over the same period since 2009, the estimated tax bill for this year would be \$136.05. This would be an increase of \$6.10 from last year's bill.

THE OPPORTUNITIES

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

In November 2024 the District will ask Lake County voters to consider a referendum to approve \$155 million of general obligation bonds for land acquisition and public access improvement projects. If the referendum is successful, this will mean additional land to manage, improvements to preserves including opening public access where it does not exist today.

EXPRESSING OUR APPRECIATION

This budget is the result of input from Commissioners, Standing Committees and the District's entire management team and staff. It is through everyone's conscientious efforts that we are able to identify and address the District's current and future needs. We recognize the professionalism and expertise of all departments and administrative staff who participated in the budget process and especially the staff of the Finance Department and Executive staff for preparation of this budget. A special thank you is in order for Beth Frederick, Deputy Finance Director, and Maureen Shelton, Executive Administrative Assistant, for their hard work, dedication to the District and contribution to the budget and preparation of the budget book.



Alex Ty Kovach
Executive Director



Stephen Neaman
Director of Finance



Your Lake County Forest Preserves accomplished much throughout the prior budget year. The following achievements are organized by the strategic goals and objectives for which they advance: Leadership; Organizational Sustainability; Conservation; Communication, Education and Outreach; and Public Access and Connections. (Due to the timing of the publication of the budget book in September, we consider the achievements for the last year from July 1, 2023 through June 30, 2024.)

LEADERSHIP

Crain's Chicago Business named Dr. Pati Vitt, director of Natural Resources at the Lake County Forest Preserves, one of the 2023 Notable Women in STEM. Dr. Vitt develops and implements land management and restoration programs at the Lake County Forest Preserves. One of her many accomplishments includes partnering with the U.S. Army Corps of Engineers to secure \$11 million in funding to restore native habitats and improve ecosystem services in the Upper Des Plaines River Watershed. She has been involved in the application of recent scientific advances, including those related to climate change, to ongoing management of natural resources at the Forest Preserves.

In June 2024, Event Operations Manager Stephanie Bosack received the National Association of County Park and Recreation Officials (NACPRO) New Professional award. Ms. Bosack received this prestigious national award in recognition of her leadership in the Business Development Division. She and her team provide service oriented rental opportunities to residents, facilitate District-wide special events celebrating Lake County's cultural diversity, and have spearheaded sustained revenue growth of 130% through 2022 and 2023 at the Greenbelt Cultural Center and the Lodge at Thunderhawk Golf Course.

Preservation Foundation Board President Nels Leutwiler received the 2024 Outstanding Volunteer Award from the National Association of County Park and Recreation Officials (NACPRO). The award recognized his 15 years of volunteer service, including seven years as president.

Manager of Conservation Ecology Gary Glowacki, who serves as Co-chair of the Wildlife Committee of the Chicago Wilderness Alliance, helped to organize the first in-person CWA Wildlife Seminar since the pandemic. More than 60 wildlife professionals came together in late February at Brookfield Zoo to discuss wildlife conservation. Participants had an inspiring opportunity to learn from each other by sharing scientific research and tools to propel us toward a more climate-resilient future and showcase the strength of partnerships within across the region.

Director of Natural Resources, Dr. Pati Vitt, who serves as the Co-Lead of the Managing Healthy Landscape Team of the Chicago Wilderness Alliance, organized a CWA Café to discuss "The Current and Future Challenges of Winter Habitat Management" on March 13. A lot of critical habitat management is best undertaken in the winter months when the ground is frozen, and the herbaceous plants are dormant. However, scheduling activities such as invasive woody removal, especially when done by machines, and prioritizing project areas that will remain accessible regardless of ground conditions, have become challenging as our winter weather becomes increasingly unpredictable. Dave Cassin, manager of landscape ecology, was one of the panelists. There were 51 participants.



Laurel Diver, Deputy Director of Human Resources & Risk, served as a panelist for the Public Sector HR Association (PSHRA) webinar on Maintaining Workplace Safety. The panel discussed how to establish a safety plan, provide healthy workspaces, and challenges faced in building a strong safety culture.

Director of Community Engagement and Partnerships Rebekah Snyder was nominated to leadership roles with two conservation associations – one at the state level and one at the national level. She serves as treasurer and the District’s representative to the Illinois Association of Conservation and Forest Preserve Districts. She also serves on the board of the National Association of County Park and Recreation Officials (NACPRO) and is chair of its Legislative Committee.

Director of Administration Mary Kann was elected to the Park District Recreation Management Association (PDRMA) Board of Directors. This seven-member board represents the 160 member agencies. As a board member she collaborates with the PDRMA leadership team to define their vision and strategic path, resolve coverage and membership issues and adopt their budget. She also serves on the Board’s Audit and Nominations Committees.



At the November Board Meeting, proclamations were presented to Ranger Police Officers Molly Carl and Sergio Abrego in recognition of “heroic actions and dedicated performance of duty” for their life-saving intervention during a mental health emergency in a forest preserve.

At the IAPD Best of the Best Awards Gala in October, the District received an award in the Best Green Practices category.



The Chiwaukee Prairie-Illinois Beach Lake Plain Partnership received the 2023 Dr. George B. Rabb Force of Nature Award from the Chicago Wilderness Alliance. Led and coordinated by District staff, the Partnership’s ability to leverage funding, implement large scale habitat management practices across multiple jurisdictional boundaries and develop innovative strategies for controlling invasive species has become a widely recognized regional model of collaborative conservation.

The Chicago Wilderness Commission on Excellence in Ecological Restoration awarded Platinum Tier Accreditation for Greenbelt Forest Preserve. The Commission was impressed with staff knowledge and their work. They were also impressed by the support and organizational commitment of the Lake County Forest Preserves and its volunteers to restoring the high-quality natural areas under our jurisdiction to their fullest potential.

Construction of a net-zero energy grounds maintenance shop at Lakewood Forest Preserve is complete, and a certificate of occupancy was issued in the summer of 2024.

Moody's Investor's Service provided a Credit Opinion on April 2, 2024, and the District continues to maintain its AAA Bond Rating.

The Preservation Foundation Board of Directors nominated three new members to serve three-year terms, expanding the Board of Directors to 19 members.

The Communications and Design division received prestigious recognition from two prominent Illinois recreation organizations. The Illinois Park and Recreation Association and Illinois Association of Park Districts awarded us second place in the top *Overall Agency Showcase* category in which more than 45 organizations applied. This acknowledgment encompassed the entire spectrum of print, digital and social media materials submitted. The team also earned:

- 1st Place: Brochure—Print: *Horizons* magazine
- 2nd Place: Marketing Campaign: 25th anniversary of Hike Lake County
- 3rd Place: Social Media Campaign: Beer Garden at Independence Grove



ORGANIZATIONAL SUSTAINABILITY

The Communications and Design division ran a successful social media campaign to promote Fox River Marina's winter boat storage. Advertising reached more than 107,700 individuals and received 3,223 clicks to our website. This was the first time the Marina storage has filled to capacity, with boats on a waiting list.

The Communication and Design division completed a successful advertising campaign to promote the Beer Garden at Independence Grove. More than 403,000 individuals were reached from May–October 2023 through targeted advertisements. The Beer Garden's website menu received 15,300 clicks, plus an additional 25,300 views through the *Untappd* mobile app, new in 2023. The campaign brought an estimated 75,000 individuals to the Beer Garden's webpages, nearly double the traffic from the prior year.

A social media and email campaign to promote the purchase of golf gift cards from November–December 2023 helped exceed revenue targets:

- We received 135 golf gift card sales during the promotional dates—a total of \$15,275 in revenue. This is a 185% increase over last year’s \$7,850 total.
- With an advertising expenditure of \$750, the campaign delivered an impressive 2,037% return on investment.
- More than 70,000 individuals were reached through the promotion, resulting in over 1,800 clicks to the website.

The Preservation Foundation has raised over \$8.3 million toward the \$20 million Endowment Campaign goal. In addition to funds raised for the general endowment, special gifts include:

- \$1.36 million to support the Openlands Lake Shore Preserve at Fort Sheridan
- \$1 million to establish an endowment for Greenbelt Forest Preserve
- \$500,000 to support the long-term care of both Greenbelt and Lyons Woods Forest Preserves.

To attract new donors, the Development Division tests new messaging each month in the Forest Preserves e-newsletter, which is sent to more than 70,000 recipients. In August 2023, our focus on Gateways Grants helped bring in new donors, including a \$500 first-time gift, to provide fee-waivers and bus stipends for schools in low-income communities.

The District’s annual Volunteer Recognition event was held on September 15, 2023. The event recognized our dedicated District volunteers. Nearly 1,400 volunteers donated almost 20,000 hours in 2023 which is valued at nearly \$615,350.



Now in its fourth season, the Beer Garden at Independence Grove experiences continued growth. The program continues to support small businesses by featuring products from nearly 20 Lake County breweries in 2024 and will have generated more than \$200,000 in gross revenues. The 2024 season kicked off with the first annual Beer Fest hosting 900 guests who enjoyed craft beer samples from nine breweries, food service by Relish Events at Independence Grove, live music, and the unveiling of “Brewed XIII” a cicada-inspired shandy style craft beer developed in cooperation with Harbor Brewing of Lake Villa.

The District continues to expand the electric vehicle fleet under the Green Fleet Policy. In 2024, seven internal combustion vehicles were replaced with EVs, expanding the EV fleet to 10. While many categories of fleet vehicles are not yet available in fully electric models, staff seeks out the best options available for every purchase.

The Facilities Department continues to prioritize sustainability through preventative maintenance and efficiencies in the District's building systems. High efficiency HVAC systems have been installed in major facilities such as the General Office, Operations, Greenbelt Cultural Center, maintenance shop, and the Stevenson Historic Home. Preventative maintenance programs have been initiated for lift stations at Fort Sheridan, Hastings Lake, Fox River, and Independence Grove helping protect against costly and disruptive service failures. A Building Automation System (BAS) has been installed in the Operations building, providing energy savings and efficiency. The BAS program will be a recommended addition to our facilities in the future.

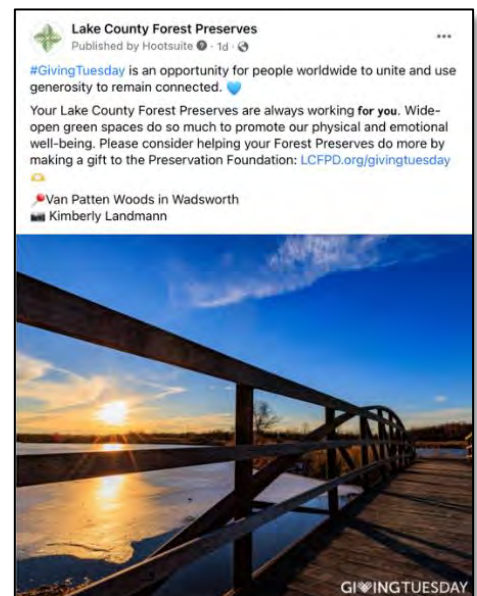


The Business Development Division crafted a new license agreement for special event and food service operations at Independence Grove. On January 1 2024, Relish Catering Kitchen DBA Relish Events at Independence Grove began operations as only the second company to enter a catering license at Independence Grove. The new license will provide for better public access to shared spaces on the site, add made-to-order food service at the Beer Garden, improve client services, and reach fiscal sustainability goals of \$200,000 annually in fixed fees and commissions as well as 75% coverage of utility and equipment maintenance expenses.

An existing lease for a cell tower at Lakewood Forest Preserve along Route 176 in Fremont Township expired in April 2024, and the Land Preservation Department negotiated a new 0.1-acre short-term easement which, over the life of its full term, will contribute more than \$916,000 to the Endowment Fund of the Preservation Foundation of the Lake County Forest Preserves, to support ongoing care of Lakewood Preserve. By directing unbudgeted revenue streams in this way, the District can ensure the long-term health of its holdings.

The District received a \$200,000 grant from the National Fish and Wildlife Foundation – Sustain Our Great Lakes program for habitat restoration across 144 acres at Lyons Woods Forest Preserve.

A social media campaign around *GivingTuesday* helped raise \$9,396 to support the Preservation Foundation – a 522% increase over the prior year. With an advertising expenditure of \$2,000, the campaign delivered an impressive 371% return on investment. More than 262,000 individuals were reached through the promotion, resulting in nearly 2,500 clicks to the Foundation's webpage and 15 new donors.





Superintendent of Fleet and Facilities Brian Wing initiated a pilot program utilizing the use of wind turbines to charge self-heating lithium batteries in order to operate some entrance gates. The turbines will provide more reliable energy to charge batteries during long stretches of cloud cover and cold weather. Self-heating batteries will aid in providing reliable operation in adverse conditions greatly extending battery life. By limiting gate malfunctions the District will enjoy a savings in resources; reducing travel, labor, and battery replacement required when gates are not functioning properly.

LED conversion has been completed for the parking lots at all District golf courses. The program, which is still in progress includes Independence Grove, Greenbelt Cultural Center and the Operations Building. LED lighting improves energy efficiency by 75%.

In support of staff, the District introduced a new mental health benefit called Talkspace. Talkspace is a digital mental health service that connects individuals to providers through text, voice or video messages in addition to a full catalog of self-guided resources. The addition of this benefit is one example of the District continuing to lead the way in becoming an employer of choice.

The Information Technology division worked hard to upgrade and enhance the core computing infrastructure throughout the District. These enhancements included network speed increases, cyber-security improvements, and software upgrades.

As part of a new District constituent relationship management (CRM) tool, the Information Technology division recently released a new application that takes contact data from disparate District datasets (e.g. LCFPD website, Horizons, MailChimp, etc.), validates it, standardizes and corrects it using the USPS database and Lake County taxpayer database, and matches it to donors in Raisers Edge (the Preservation Foundation donor database). The goals of the CRM project are to grow our donor base, increase revenues, and improve public communications and customer service across the District.

CONSERVATION

The Preservation Foundation received a Community Stewardship Challenge Grant from the Illinois Clean Energy Community Foundation to restore 100 acres at Heron Creek Forest Preserve. Fifty-four donors contributed \$7,677.50, triggering a \$21,000 “match” from ICECF. Additionally, thanks to volunteers contributing more than 400 hours to the project, we received an additional \$4,000, for a total of \$32,677.50 raised to support restoration at the preserves.

The Natural Resources Department hosted renowned botanist Jerry Wilhem, co-author of the Flora of the Chicago Region. He was joined in a botanical foray at Grainger Woods by staff members Ken Klick and Dan Sandacz and by the volunteer steward at that site, Kathy Garness. Staff and volunteers have identified 452 species at Grainger, recently adding some new sedges, including *Carex retrorsa*. Dr. Wilhelm confirmed the identification of most of these species, and he stated that “the native Floristic Quality Index

of 104.9 is as good as it gets for a natural area in our region.” His overall observation was that even the highest quality remnants were still ‘too shrubby’ and expressed concern that they would dewater the area. This could greatly compromise the success of the most conservative species, making control of shrubby invasive an even higher priority in our high-quality remnants.

There have been new documented sightings of the rusty patched bumble bee in our preserves this summer. On July 18, a survey crew detected three worker bees foraging on *Pycnanthemum tenuifolium* (slender mountain mint). On July 19, a single worker bee was observed on *Monarda fistulosa* (bee balm); and a worker bee was observed on July 20 visiting *Liatris spicata* (dense blazing star). The documented sightings are particularly exciting because the District has recently received three grants to support habitat restoration: 1) Improving Forest Health (\$23,100, Morton Arboretum); 2) Increasing Habitat Connectivity and Protecting Rare Species through Expanded Invasive Woody Species Control (\$200,000, USFWS); and 3) Floral Resources for Early Season Pollinators (\$10,000, ComEd Green Region Grant). All three will help improve habitat quality, but the latter will help increase the diversity of floral resources needed by pollinators, including the rusty patched bumble bee.



Volunteers had another successful year monitoring for native bumble bees. Across the partners, 84 observations were made of the endangered rusty patched bumble bee. This monitoring program was created for the Barrington Greenway Initiative partnership and is now being looked at as a model for the US Fish and Wildlife Service and beyond. (<https://pubmed.ncbi.nlm.nih.gov/36412052/>).

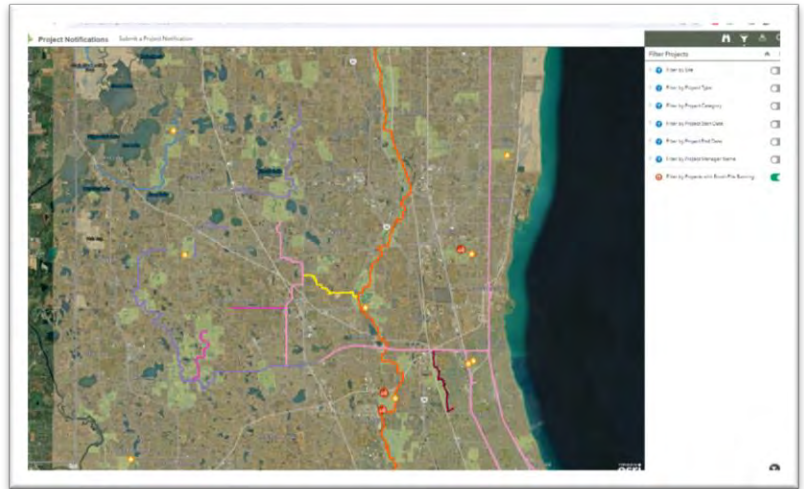
This past year we have been working to support our Road Map to 2025 objective of Stewarding Healthy Landscapes. As part of this objective Environmental Education offered all native plant landscaping themed programs free of charge. We offered 57 programs and reached 4,810 participants.

The Burn Program received a grant for \$15,700 from the Illinois Habitat Fund to support our efforts to burn high quality habitat with the appropriate frequency. The funds will provide the program with additional equipment, including four weather stations which will be deployed at sites where “spot” weather will inform daily burn priorities more effectively – e.g. weather at Spring Bluff and Ft. Sheridan is less accurate because of lake effects.

Both the fall (2023) and spring (2024) burn seasons were extended by favorable weather conditions. This provided the opportunity to put fire on the ground during 77 prescribed burns covering 4,000 acres, averaging 52 acres burned per event. Volunteers and staff from Natural Resources and Operations prioritized high quality sites on good weather days, targeting habitats inhabited by rare plant species that require periodic fire to maintain healthy populations. Forty percent of the acres burned were prairie or savanna habitat, while wetlands accounted for 24% of the acres. Several of the burns were ‘bossed’ by burn boss apprentices, who were mentored by experienced staff. Having additional certified burn bosses will continue to increase our capacity to implement prescribed burning as an important management tool.

Natural Resources and Land Preservation staff have created a new Brush Pile Burn notification procedure, including an interactive online map. All brush pile burns (staff, contractor and volunteer) will be visualized on the burn notification maps for seven days after they are entered.

Countryside Golf Club has been recognized for environmental excellence, once again receiving designation as a “Certified Audubon Cooperative Sanctuary” through the Audubon Cooperative Sanctuary Program for Golf Courses.



The Information Technology division made significant enhancements to the searching and editing capabilities of mECO, the District’s custom Mobile Ecologist application. Users are now able to search for any record using a combination of 10 parameters. Privileged users can also edit data outside of scheduled monitoring protocols and limitations on types of observational data that can be edited have been removed. Further, we released a new version of the GISGrunt application, which extends the functionality of the District GIS. With the latest version, GISGrunt automatically extracts, transforms, and loads data from the Bird Conservation Network, eBird, and iNaturalist (for Cicada observations) into the District GIS and mECO. GISGrunt is also responsible for sending out email notifications triggered by events in GIS.



The Natural Resources Department has taken delivery of the Marshmaster Amphibious Machine. This machine is designed to withstand the rigors of the wetland environment and will be used by Natural Resources to put in burn breaks in our many marsh habitats, control cattails in high quality wetlands, and provide additional fire protection during prescribed burning in places such as Fourth Lake Fen.



The Rayco Forestry Mower has significantly increased the capacity of the Natural Resources



crews to clear buckthorn thickets and other woody invasive species across the District. Since we took delivery of this machine in July of 2023, it has been in constant use, except during the spring bird nesting season. This machine has more than quadrupled the number of acres treated to 375.

COMMUNICATION, EDUCATION AND OUTREACH

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

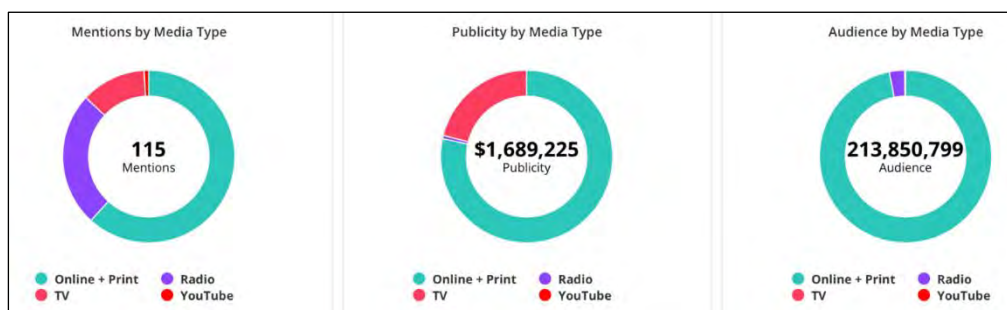
From January 1 through December 31, 2023, staff created 1,202 social media posts, received 2,513,846 impressions and reached 2,104,099 users across social media channels including Facebook, Instagram, Twitter and LinkedIn.

Communications & Design staff continue to promote the public website through *Horizons* and other print and digital communication outlets. The website presently hosts more than 1,000 pages of content related to all facets of the District's mission, the Preservation Foundation, and the employee intranet (FERN). District non-tax revenues are significantly enhanced through promotion of the public website LCFPD.org, which generates nearly \$900,000 per year.

The Forest Preserves' monthly e-newsletter is sent on the first of each month. From 2023 to 2024, our e-newsletter subscriber count surged 170%. Every month, we deliver the newsletter to a growing audience of more than 70,500 subscribers via email. The e-newsletter contains a timely blend of education programs, news items and updates of general interest.

This year's periodical cicada emergence generated record-breaking media coverage for the District. Domestic and international radio, TV, print and digital outlets published 113 cicada stories that mentioned the Forest Preserves. The number of people reached worldwide is estimated at 213 million. The monetary value of this coverage was about \$1.7 million. Education and Communications & Design staff provided interviews and information to many outlets this spring and summer. Highlights include:

- WGN-TV Evening News; Spotlight Chicago program
- WGN Radio
- Chicago Tribune
- Daily Herald
- WBEZ Chicago
- WTTW
- ARD (German public broadcaster)
- The Independent (UK)
- Fuji TV (Japan)
- Tokyo Broadcasting System (Japan)



The District's *Horizons* magazine is written, designed and produced by Communications & Design staff. The following articles were featured between July 1, 2023 and June 30, 2024. The *Daily Herald* featured many of these *Horizons* stories on the front page of their "Neighbor" section throughout 2023 and 2024:

- **Fall 2023:** Featuring the Road Map to 2025, Hike Lake County, the designation of St. Francis Woods as an Old-Growth Forest, and the *Dunn Museum's Dinosaurs: Fossils Exposed* special exhibition.
- **Winter 2023:** Featuring the intricate formation of snowflakes, the Dunn Museum's *Managing Healthy Landscapes* exhibition, and our Tree Canopy Monitoring Program.
- **Spring 2024:** Featuring the emergence of 17-year periodical cicadas, the Native Plant Sale, Summer Adventures programs, and the Preservation Foundation evening gala featuring National Geographic photographer Joel Sartore.
- **Summer 2024:** Featuring the science of habitat restoration, the Preservation Foundation's update on the endowment campaign, and the importance of milkweed.



Due to overwhelming popularity, an additional 3,000 copies of the spring edition of *Horizons* magazine was printed for distribution at upcoming events, school programs and the Dunn Museum's *Celebrating Cicadas* special exhibition. The edition featured the 17-year emergence of periodical cicadas. A total of 117 cicada-themed education programs filled to capacity.



The Preservation Foundation board hosted An Evening with Joel Sartore on May 17, 2024 at Independence Grove Forest Preserve. More than 220 guests attended this ticketed event to announce the \$20 million endowment campaign. The event raised more than \$100,000.

The marketing campaign for the Preservation Foundation's evening gala featuring National Geographic photographer Joel Sartore captured the attention of audiences in Lake County and the broader Chicago area. The promotion strategy includes *Horizons* magazine, the *Daily Herald's Spring Out on the Town* guide, printed invitations, social media, media release and our monthly e-newsletter. An impressive result of the campaign is the substantial number of new donors, accounting for 49% of individual ticket sales.

In 2023, we celebrated the 25th annual Hike Lake County program. Challenging participants to walk at least seven of the 12 designated trails to earn this year's commemorative shield or zipper pull. Communications and Design staff created this new logo and graphics to celebrate 25 years of the annual program. The district gave out more than 1,500 commemorative medallions



A popular temporary exhibit at the Dunn Museum, *Dinosaurs: Fossils Exposed*, ran from October 7 – January 15 and drew high attendance. The museum had extended hours during the winter school break and was especially busy, with attendance 84% higher than the same period the year before, 7,239 people attended the Museum and the Museum store made \$20,422.87 in net sales.



The District partnered with the Village of Mundelein to sponsor the Mundelein Grand Prix bicycle race and community ride on July 24. We hosted a table with an array of materials and giveaways and spoke with 200 visitors. Many people told us how much they love their forest preserves. Others said they were thankful we sponsored this international event.

In March, two staff members, Ken Klick and Brett Peto, gave a guided tour of *Managing Healthy Landscapes* to 12 staff from James Martin Associates, a local landscaping company. The group was engaged and asked a lot of good questions, especially about buckthorn and the Des Plaines River Woodland Habitat Restoration Project. We hope they encourage their clients to take an interest in native landscaping and buckthorn removal.



The Education Department hosted its annual Native Plant Sale at Independence Grove on Saturday, May 11.

- 1,185 customers purchased 7,962 native flowers, ferns, forbs and grasses. Inventory sold out on the first day of the sale.
- Total profit, benefiting education programs, was \$28,217.
- \$7,779.05 in advertising yielded a 362% return on investment.

The Preservation Foundation sponsored Spring Break at the Dunn Museum. Visitors who donated a non-perishable food item received free admission to the museum. As a result, we welcomed 1,291 visitors and donated 1,410 lbs. of non-perishable items to the Northern Illinois Food Bank.

The District was a sponsor of the Annual Potawatomi Trails Pow Wow in Zion. Dunn Museum educators hosted a table during the event. Partnering with the local community and being involved in this event helps to show the District's commitment to continue to develop meaningful relationships with native peoples.

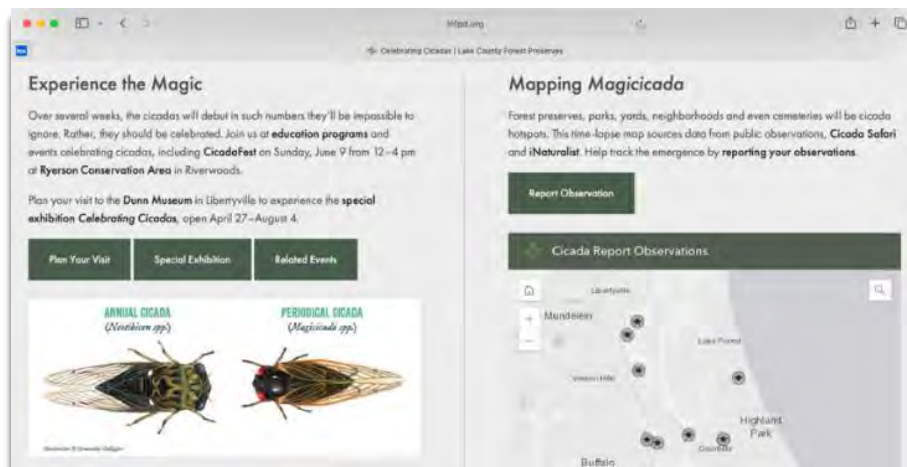
Environmental Education staff participated in the Regional Office of Education's (ROE) first countywide conference for all Lake County educators in February 2024. This large-scale event was held for different grade level teachers at two different locations. The Education Department has worked to better connect with the ROE this past year in order to better engage local teachers. We also provided content to the ROE's e-newsletter throughout the school year.

The District has been the “go-to” organization for the 2024 Cicada emergence. The Education Department:

- Hosted CicadaFest at Ryerson Woods and welcomed 1,300 program participants.
- Taught over 120 cicada in-school and adult programs, reaching thousands of people.
- The Dunn Museum collaborated with internationally renowned cicada expert Dr. Gene Kritsky and the Field Museum to develop an in-house exhibit, *Celebrating Cicadas*.



Communications & Design staff created a new webpage as a one-stop shop for information and resources about 17-year periodical cicadas. The page features a special-edition episode of the Forest Preserves' award-winning *Words of the Woods* podcast, a slideshow discussing the cicada life cycle, videos from Dr. Gene Kritsky, audio clips of each species' song and more. The public was invited to submit cicada observations throughout the emergence this spring and summer. Visit LCFPD.org/cicadas.



PUBLIC ACCESS & CONNECTIONS

The District continued to maintain and care for existing facilities that serve an estimated three million visitors a year, including: more than 206 miles of trails, with approximately two additional miles of trails under construction at Lakewood and Ray Lake Forest Preserves, 34 picnic shelters, nine playgrounds, nine canoe launches, five dog exercise areas, four golf courses, two youth camp areas, the Greenbelt Cultural Center, Independence Grove Forest Preserve, the Bess Bower Dunn Museum of Lake County and the Edward L. Ryerson Woods Conservation Area Welcome Center, along with numerous other smaller amenities.

Lands Preserved

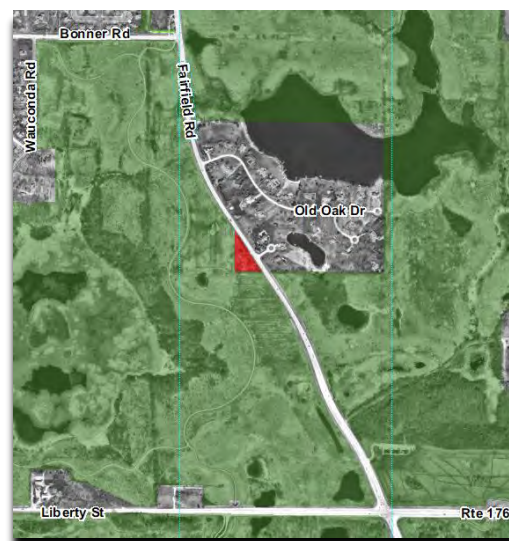
Fort Sheridan Forest Preserve. The District acquired a small but critical long-term license from the City of Highland Park for an approximately 0.2-acre, 20-space parking lot on Walker Avenue, increasing public access to the Openlands Lakeshore Preserve (OLP) at Fort Sheridan. The parking lot serves the District's two miles of protected Lake Michigan shoreline and the trails on the OLP. It was granted to the District by the City at no cost.



Wadsworth

Savanna Forest Preserve. The District acquired a nearly 3-acre property in Newport Township known as the County of Lake, Trustee ("Green Book") property, which cannot be developed due to being located within the ADID Wetland and Buffer, as well as within the Floodway and Flood Plain, for only \$1.00. It meets the District's adopted goals of protecting wildlife habitat, preserving wetlands and forests, and serves as a visual, topographic and ecologic extension of adjoining District properties.

Lakewood Forest Preserve. The District acquired a 1.6-acre property in Fremont Township known as the Breuer property, a residential inholding (surrounded on two sides by Forest Preserve and the third side by Fairfield Road) for \$295,000.00. The District first attempted to acquire this property five years ago and was finally able to obtain it using Limited Bonds issued in May 2024. It meets the District's adopted goals of protecting wildlife habitat, preserving wetlands and forests, and serves as a visual, topographic and ecologic extension of adjoining District properties. In addition, by acquiring this inholding, it simplifies the ecological management of District properties, especially for invasive species which can be addressed through prescribed burns and manual clearing.



Lakewood Forest Preserve. The District acquired a 74.3-acre property in Fremont Township known as the Air Estates, LLC property, for \$1,950,000.00. The property includes two old residences and two airplane hangars, as well as other miscellaneous outbuildings. Surrounded by Lakewood on three sides, with 23.1 acres of Lake County Wetlands, the property is connected to Mud Lake, and is part of the Manitou Creek Drainage District. Full ownership of Mud Lake will enable the District to improve its water quality, and the wetlands and control of those sections of Manitou Creek will enable the District to improve the drainage and wetland health of the surrounding area. The District has been pursuing this property for 21 years and was finally able to acquire it using Limited Bonds issued in May 2024. Again, by reducing this inholding, it simplifies the ecological management of District properties, especially for invasive species which can be addressed through prescribed burns and manual clearing.



Connections and Public Access Improvements

The new Education Center at Edward L. Ryerson Conservation Area opened in spring 2024. It replaces two aging log cabins that had reached the end of their useful life and did not comply with current accessibility codes. The Center aligns with the District's goal of building responsibly for the future and demonstrating to the public a viable model of long-lasting energy-efficient design. It is the first new construction public net-zero energy building in Lake County to receive certification from the Passive House Institute US (Phius). It is nestled within the flatwoods forest and integrates indoor and outdoor experiences to provide educators immediate access to natural resources.

This new center improves operation and maintenance by providing durable, long-lasting materials – including fiber cement board, zinc siding and composite decking. More than half of the center's costs were funded by grants and private donations.



The District received \$3,443,840 in funding through the Federal Transportation Alternatives program for a 3.1-mile segment (shown in red) that extends the planned 41-mile Millennium Trail within Ethel's Woods and Pine Dunes Forest Preserves to the IL Route 173 right of way. The funding will cover up to 80% of the Phase III engineering and construction costs. Per the funding stipulation, construction is planned to begin in 2028. The District will continue coordinating with the Illinois Department of Transportation (IDOT) on the planned Millennium Trail segment within the IL Route 173 right of way. This segment is part of IDOT's future improvement plans to connect the Ethel's Woods and Pine Dunes Millennium Trail segments.



At Lakewood Forest Preserve, construction is on-going for portions of Phase I Master Plan Improvements. The improvements replace aging and inefficient infrastructure, providing improved accessibility and reduced long-term operating costs. The District received more than \$1 million in grants from the State Open Space Lands Acquisition and Development (OSLAD) Program to help fund the improvements, which when fully implemented will provide a 1.6-mile asphalt loop trail with designated fishing areas, a four-season shelter and pier overlooking Taylor Lake. Road, parking and path upgrades will connect a new Nature Play Area, maintenance facility and site amenities to the loop trail and regional Millennium Trail.



Construction is underway at the Duck Farm Off-Leash Dog Area for public access and accessibility upgrades. The District's Planning and Operations Departments are working together to implement the improvements, which include accessible parking, bathroom, shade shelters, drinking fountains, benches and associated site amenities. Construction is anticipated to be completed by 2025 with portions re-opened to the public as soon as turf has established properly to handle concentrated use.



The outdoor patio at Thunderhawk Golf Club was reconstructed to address accessibility and drainage deficiencies and enhance user experiences. The improvements were completed in spring 2024, just in time for golf season, and included reusing more than 90% of the existing concrete pavers.



In 2023 and 2024, District-wide public access areas benefited from the addition or replacement of native trees, shrubs and



herbaceous perennials as part of the CIP funded planting program to maintain and enhance user experiences. This included planting 143 native trees, 252 native shrubs and 3,096 herbaceous perennials at seven forest preserves. These enhancements occurred at Brae Loch, Countryside, Duck Farm, Edward L. Ryerson Conservation Area, Ethel's Woods, Independence Grove and Raven Glen. Additional plantings are planned to occur at Greenbelt, Lakewood, Van Patten, Waukegan Savanna and Thunderhawk in 2025 and 2026.

We adopted new technology on our website to enhance communication and accessibility for all users. The computer application, called a chatbot, simulates conversations with human users through text-based interactions. This technology prioritizes accessibility and bridges language barriers through multi-language translation capabilities. The functionalities are crafted to comply with American with Disabilities Act standards.

The end of 2024 coincides with the end of Phase 1 of the District's updated three phase American with Disabilities Act transition plan, prepared in 2019. A total of 699 modifications were addressed in this phase of the plan. These included door closing speeds, parking signage, bathroom fixtures and accessible route maintenance protocols. January 1, 2025 marks the beginning of Phase 2 of the updated transition plan.

The General Offices' Permit Office received a facelift, including the addition of a multi-level reception window for better accessibility, to accommodate guests in wheelchairs.

To better serve our diverse patrons, the District added Spanish language prompts to the phone system.

The Events in the Plaza concert series entered its 21st season with an exciting new initiative. Beginning in 2024 and extending through 2026 all proceeds from the \$10/vehicle entry fee will go to the Preservation Foundation endowment campaign, which provides a steady source of funding to care for the forest preserves forever. Every week the Preservation Foundation has the opportunity to address an enthusiastic crowd of 2-3,000 people, emphasizing the importance of supporting the Foundation and helping ensure the sustainability of these priceless resources. It is estimated that over the course of this three-year initiative the program will raise nearly \$200,000. This season consisted of eight concerts that had 15,000+ attendees and generated \$60,637.

BUDGET PROCESS

[illegible]

- A. In June, the Board adopts Budget Development Policies, which serve as a guide in preparing the budget for Board review. Finance distributes budget preparation manuals and budget worksheets. Each department director is then responsible for preparing their departmental budget.
- B. In August, the Finance Director and Executive Director review revenue and expenditure projections and meet with department directors to discuss initial requests. They review major operating changes, discuss objectives, and review requests for capital expenditures.
- C. In September, the Standing Committees of the Board review and recommend their Proposed Budget to the Finance Committee. Specific objectives are approved and adjustments are made to the budget.
- D. In October, the Finance Committee, after reviewing the recommendations of the Standing Committees, submits to the President and Board a proposed Capital and Operating Budget for the fiscal year commencing January 1. The budget includes proposed expenditures and the means of financing them. The Board adopts the budget at its regular October meeting.
- E. The budget is legally enacted through the passage of the Annual Appropriation Ordinance, pursuant to statute and District Rules of Order and Operational Procedures, prior to the last day of the first quarter of the fiscal year. This ordinance includes additional available funds for contingencies that may arise during the fiscal year. Annual Appropriations are adopted for the General Fund, Insurance Fund, Land Development Levy Fund, Grant Fund, Retirement Fund, Development Projects Fund, Land Acquisition Fund, Debt Service Fund and Enterprise Funds. Annual Appropriated Budgets are not legally required for the Debt Service Fund because effective budgetary control is achieved through General Obligation Bond Indenture provisions. After adoption of the Annual Appropriation Ordinance, further appropriations may be made only by a two-thirds vote of the Board. The Board may make appropriations in excess of those authorized by the Annual Appropriation Ordinance, in order to meet an emergency. Transfers between line items within expenditure categories (salaries and benefits, commodities, contractals and capital outlay) are not required. Department directors are expected to monitor their budget and adjust their operations as required to stay within their adopted budget. Transfers between expenditure categories require Board Approval.
- F. A public hearing is required under the Truth in Taxation Act if the total tax levy increase exceeds 5%.

Once the budget has been adopted it can be amended in one of two ways. First, the budget may be amended by the Executive Director or their designee for the receipt and expenditure of grant or donation funds received through an approved request as outlined in the Board approved Fundraising Authorization Policy; however, any actual expenditure must be approved in accordance with applicable law, including the applicable requirements of the District's purchasing policies and procedures. Secondly, the budget may be amended by for any other reason beside a grant or donation by majority vote of the Board.

BUDGET ACCOUNTING BASIS

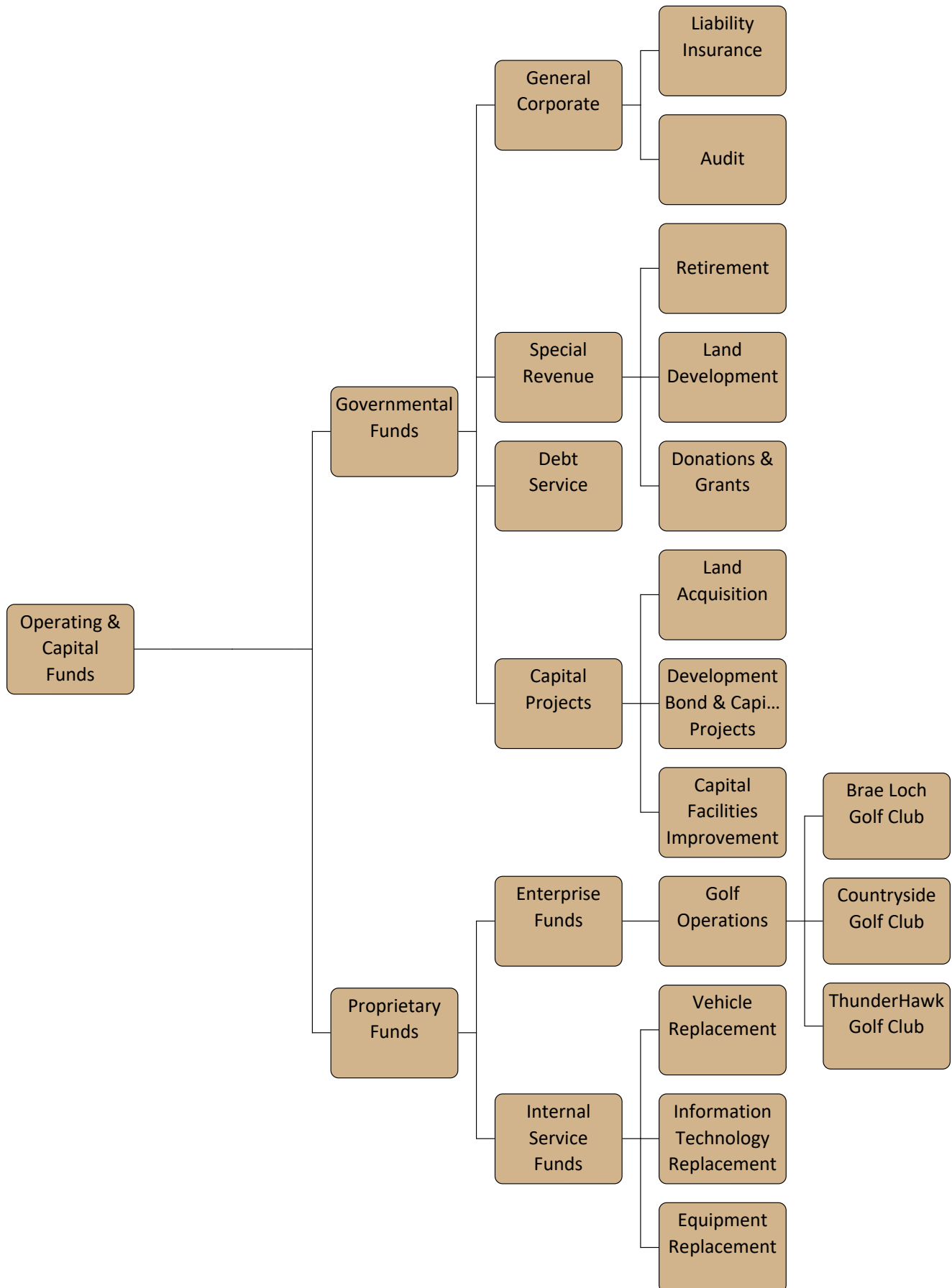
The budget for General Corporate Fund, Insurance Fund, Land Development Levy Fund, Development Projects Fund, Land Acquisition Fund, Grant Fund, Retirement Fund and Debt Service Fund are prepared using the modified accrual basis. Revenues are recognized when they become measurable and available to fund expenditures. Therefore, certain revenues received by the District up to 60 (sixty) days after the end of the December 31 fiscal year deadline are added to current year revenue as if they had been received prior to December 31. Expenditures are recognized when the related fund liability is incurred. The Enterprise Fund uses the full accrual basis where revenues are recognized when earned, and expenses are recognized when incurred. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded to reserve that portion of the applicable appropriation, is employed. For budgetary comparison purposes, encumbrances are treated as expenditures. The District's year-end financial statements are prepared in the same way.

2025 ECONOMIC ENVIRONMENT

The state of the economy seems to be mixed presently as we head into 2025. Inflation has slowed over the past several months and is now below three percent but still ahead of the Federal Reserve's target of 2%. Unemployment rates nationally have slowly gone up since the beginning of 2024, while the rate for Lake County has gone down since the beginning of the year. Issues with the labor markets across the country have eased somewhat according to the Federal Reserve but there are still difficulties in filling highly skilled positions. It is anticipated that the federal reserve will lower its overnight borrowing rate at its next meeting as signs of a cooling economy emerge. The Federal Reserve's higher interest rate was designed to slow the economy to try and bring inflation back under control. Lake County unemployment rates have dropped from 6.6% in January to 5.7% in July 2024. The current rate in the County is slightly higher than the State rate of 5.2%, and higher than the National rate of 4.3% through July 2024. Shortages of workers in some sectors of the economy are still causing problems. As of the end of August inflation nationally was 2.5% for all urban consumers according to the U.S. Bureau of Labor Statistics (BLS). Regionally, inflation in the Chicago-Naperville-Elgin area, as reported by the BLS, is still at 3.7% through July of this year. While this is much lower than the peak rate for the region (8.9% in June 2022) the District is still adjusting to higher prices in its budget. These impacts have had effects on the day-to-day operations of the District, largely around the cost of supplies and services which are reflected in the proposed 2025 budget. Demand for activities the District offers that produce non-tax revenues have remained strong during 2024 and are expected to continue in 2025. Demand for golf has grown every year since the pandemic and is expected to grow further in 2025. In the few categories of revenue that are declining, the change can be attributable to either one-time revenues received in 2024, such as grants and donations or the declines are the result of structural changes made by the District such as reducing the number of farmland acres being licensed. Heading into the 2025 budget there are still uncertainties around the economy. The District will continue to monitor economic indicators and the possible effect the economy could have on non-tax operating revenues. The reserve balances of the District are strong and will enable the District to weather a short-term economic slowdown.

The 2023 Equalized Assessed Valuation (EAV) increased by 5.9% in the County. Early data on assessed values for 2024 prior to Board of Review and equalization show values increasing by 7.97%, however data is only available for 10 of the 18 townships the County reports. Because of the lack of data, the District is conservatively estimating the EAV change to be only 2.5%. As the third largest county in the state, Lake County has an estimated market valuation of \$91.5 billion.

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



GOVERNMENT FUND ACCOUNTING

Nature and Purpose of Fund Accounting

By law, local governments are required to segregate their financial resources to ensure that monies are spent only for approved purposes. The District is not considered to be a single entity for accounting and financial reporting purposes, but rather a collection of separate accounting entities known as “funds”. A fund is a fiscal and accounting entity with a self-balancing set of accounts segregated for the purpose of carrying on specific activities in accordance with certain restrictions. The District has a total of 36 individual funds that account for separate activities. All of these funds can be categorized into one of six *fund types*. These six fund types can be grouped into two broad classifications: governmental funds and proprietary funds.

GOVERNMENTAL FUNDS

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

- **GENERAL CORPORATE FUND:** The General Corporate Fund is the chief operating fund of the District. It is used to account for and report all financial resources not accounted for and reported in another fund. This is a budgeted fund. Any fund balance is considered a resource available for current operations. ***Source of funds:*** property tax levy, investment earnings, licenses, permits, program fees and rentals.
 - **Insurance Fund:** The Insurance Fund is established to account for general liability, errors and omissions, property and worker’s compensation insurance coverage. This is a budgeted fund. Any fund balance is considered a resource available for current operations and to meet expenditures resulting from unforeseen events. ***Source of funds:*** property tax levy and investment earnings.
 - **Audit Fund:** The Audit Fund is established to account for annual audit fees and expenses related to meeting requirements of government accounting standards. ***Source of funds:*** property tax levy and investment earnings.
- **SPECIAL REVENUE FUNDS:** Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The District’s special revenue funds are described as follows:
 - **Retirement Fund:** The Retirement Fund is used to account for employer contributions to the Federal Insurance Compensation Act, Illinois Municipal Retirement Fund and the Sheriff’s Law Enforcement Retirement Plan. ***Source of funds:*** property tax levy and investment earnings.
 - **Land Development Levy Fund:** The Land Development Levy Fund is used to account for the costs incurred for developing and maintaining land owned by the District. Appropriations made for the purpose of constructing, restoring, reconditioning, and reconstructing major improvement projects to land owned by the District does not lapse for a period of five years. The District by practice establishes an annual budget. Unused balances of fund projects are closed to fund balance at year-end and re-appropriated in the subsequent fiscal year. ***Source of funds:*** property tax levy, investments earnings and grant funds.
 - **Donation and Grant Funds:** The Donation and Grant Funds are used to account for assets held by the District in a trustee capacity, and are accounted for essentially the same as governmental funds. ***Source of funds:*** grants, donations and investment earnings. The District’s individual Donation and Grant Funds fall into the following funds:
 - The **Youth Conservation Corps (YCC) Fund** is used to account for revenue donated by private organizations to fund the cost of providing wages to YCC participants and conservation projects as approved by the Board.

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

PROPRIETARY FUNDS

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

- **ENTERPRISE FUND:** An enterprise fund is used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public be financed or recovered primarily through user charges. ***Source of funds:*** user fees and investment earnings. The District maintains one enterprise fund:
 - The **Golf Fund** is a budgeted fund established to account for the District's golf operation. The District currently operates four golf courses at three locations: Countryside (prairie and traditional), Brae Loch and ThunderHawk.

- **INTERNAL SERVICE FUND:** An Internal Service Fund is used to account for financing goods and services provided by one department to another department on a cost-reimbursement basis. ***Source of funds:*** user fees and investment earnings. The District has the following internal service funds:
 - **The Vehicle Replacement Fund** is established to account for the vehicle rental charges to departments. This fund is established to accumulate resources for the future funding of replacement vehicles. Organization units are billed for rental charges at the rate established for each type of vehicle.
 - **The IT Replacement Fund** is established to account for the computer rental charges to departments. This fund is established to accumulate resources for the future funding of computer equipment and software.
 - **The Equipment Replacement Fund** is established to account for the equipment rental charges to the Operations and Infrastructure Department. This fund is established to accumulate resources for the future funding of heavy equipment.

Fiscal Year 2025 Budget Policies:**1. FINANCIAL POLICIES****Objectives**

- 1.1 *Preserve the strategic financial integrity, well-being, and current AAA bond rating (Standard & Poor's and Moody's) of the District by maintaining an unrestricted general corporate fund balance as outlined in the Reserve Fund Balance policy.***
 - 1.1.1 Continue to monitor the equalized assessed valuation of Lake County property and its impact on the District's ability to maintain a balanced operating budget through continued emphasis on increasing efficiency, reducing costs, improving safety performance, reducing under-utilized infrastructure, gauging expansion against ability to maintain standards, and increasing non-tax revenues. Continue to monitor state legislative activities including a potential property tax freeze or reduction in replacement taxes.
 - 1.1.2 Continue to monitor the impact 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 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 (CIP) with available funding.

FISCAL YEAR 2025 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'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.
 - 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.*

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 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, 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 2025 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 5 Fund Balance Reserve.
- 2.3 Unrestricted fund balance in the General Corporate Fund, in excess of the fund balance policy, may be transferred to the IMRF Fund as needed for cash flow requirements, or fund Capital Improvement Plan projects (CIP) with an emphasis on improving or replacing aging or inefficient infrastructure to reduce long-term operating costs and address deferred maintenance issues.
- 2.4 Unrestricted fund balances are maintained to avoid cash flow interruptions; generate interest income; reduce the need for short-term borrowing; assist in maintaining the District's current AAA Standard & Poor's and Moody's ratings for investment-grade bonds; provide for unanticipated expenditures or emergencies of a nonrecurring nature; and meet unexpected increases in service delivery costs.
- 2.5 In developing budget requests, each department should seek to improve productivity, organizational effectiveness and efficiency through cost avoidance methods, cost benefit analysis thorough evaluation and identification of activities that can be reduced, eliminated or consolidated and contracting for services where feasible and more cost-effective. In Fiscal Year 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

FISCAL YEAR 2025 BUDGET POLICIES

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

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

3. REVENUE POLICIES

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

FISCAL YEAR 2025 BUDGET POLICIES

- 3.4** Each department will review, evaluate, and submit non-tax revenue projections and programs. All such revenue shall be allocated across the various items appropriated by the Board as provided by law. No department has claim to any specific source of revenue, unless otherwise provided by law or Board Policy. Confirmed grant funding will be included as projected revenue to be used for planned expenditures. Projected revenue from philanthropic support, including private, state, and federal grants, shall be reviewed by the Community Engagement & Partnerships Department.
- 3.5** The Enterprise Fund fee schedule shall reflect at a level of more than 100% financial self-support. Golf Course Operations are expected to generate funds to cover operating costs, renovation, restoration, and improvement of the golf courses. The updated 5-year Capital Improvement Plan for the golf course facilities will reflect anticipated expenditures. The Board may approve the use of general district funds to facilitate the development of energy efficiency projects on golf course sites.
- 3.6** 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 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.

FISCAL YEAR 2025 BUDGET POLICIES

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

5. RESERVE FUND BALANCE POLICIES

- 5.1** The purpose of this policy is to establish guidelines in providing for an unrestricted reserve balance in the District General Corporate Fund, Liability Insurance Fund, Development Fund, and Enterprise Fund. The budget policy governing the fund balances has two types of reserves: (a) the emergency reserve and (b) the cash flow reserve. The emergency reserve is to protect the District from unusual fluctuations in revenues or expenditure needs. The cash flow reserve allows the District to make payments without short-term borrowing during the negative cash flow period experienced early in the fiscal year up to May, due mainly to property tax payments being received in June and September.
- 5.1.1 The General Fund is the primary operating fund for the District. The General Fund unrestricted fund balance shall be available for the above-referenced purposes and in the amounts described below:
- a. To provide for emergencies, 10% of the ensuing year's operating fund budget, exclusive of capital expenditures.
 - b. To meet cash flow needs, 25% of the ensuing year's operating fund budget, exclusive of capital expenditures.
- 5.1.2 The Liability Insurance Fund unrestricted fund balance shall be available in the amounts described below:
- a. To provide for emergencies, \$1 million to \$1.5 million.
- 5.1.3 The Development Fund unrestricted fund balance shall be available in the amounts described below:
- a. To meet cash flow needs, 35% of the ensuing year's operating fund budget exclusive of capital expenditures.
- 5.2** The Director of Finance, as part of the annual budget process, shall prepare an analysis of this policy. The analysis is to include the prior year actual status and project the status for the current year.
- 5.3** Deficiencies from the required amounts of this policy shall be addressed through the budget process. Deficiency is defined as having less than the minimum reserve policy requirements at fiscal year-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.

FISCAL YEAR 2025 BUDGET POLICIES

6. CAPITAL IMPROVEMENT POLICIES

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

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

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

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

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

FISCAL YEAR 2025 BUDGET POLICIES

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

- Use of funds would require approval by the Board prior to being designated towards a specific project.
- The project must be approved in the CIP or unfunded capital projects list for the current year.
- The source of funding could be from but not limited to surplus debt service funds once bonds have been paid in full or from excess operating funds of the Districts governmental funds above fund balance requirements.

FINANCIAL MANAGEMENT POLICIES

Financial Management Policy – Debt Policy

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

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

Financial Management Policy – Budgetary and Financial Control Policy

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

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

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

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

2025 Strategic Action Plan Areas of Focus:

Leadership

1. Land Management

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

2. Operational Efficiency

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

3. Expand Non-Tax Resources

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

2025 STRATEGIC ACTION PLAN

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

Organizational Sustainability

1. *Pursue Funding Enhancement and Leveraging.*

- 1.1 Pursue legislative action to amend the Downstate Forest Preserve Act to increase the statute's maximum corporate tax rate from .06% to not more than .08% and to increase the statute's maximum development tax rate from .025% to not more than .045%. Any tax increase from such increased rates must be approved by referendum.
- 1.2 Prioritize investments of available resources using data-driven, performance-based decisions that consider outside trends and long-term impacts.
- 1.3 Continue to assertively pursue a) federal and state grants b) private donations through the Preservation Foundation, c) cooperative agreements with private public partnerships, local governments, open lands organizations and property owners for projects that are already identified as District needs.

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

- 2.1 Establish components for the framework of a long-range District-wide master plan that integrates operations, land use, ecosystems services, and public access projects. This will be used to guide sustainable development and management of new and existing preserves and provide Lake County residents with equitable recreational opportunities and access to open space.
- 2.2 Continue to analyze and prioritize rehabilitation and redevelopment opportunities of preserves in which infrastructure is nearing the end of useful life and where use patterns have changed over time, with the intent to reduce underutilized impervious surfaces, eliminate adverse impacts to natural resources, reduce long term operational expenses and provide improved recreational experiences. The focus of these efforts in 2025 will be on the portions of Greenbelt Forest Preserve that were developed in the 1970s and 80s.
- 2.3 Utilize a consistent process to provide accurate cost estimates for major projects included in the 10-year Capital Improvement Plan and 10-year rolling financial plan.
- 2.4 Analyze and minimize long-term operating, maintenance and management costs of proposed projects, existing sites, facilities, and infrastructure.

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- 2.5 Seek outside funding opportunities or other cooperative collaborations for planning, restoration and improvement projects identified as a District priority when benefits to the District exceed costs of coordinating and participating in such collaborative efforts.
- 2.6 Make data driven decisions that prioritize investments for the appropriate level of public access and conservation efforts.
- 2.8 Continue Phase II engineering for the Millennium Trail between Ethel's Woods to Pine Dunes Forest Preserves.

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

- 3.1 Maintain and improve existing developed preserves, trails, and facilities to the highest level of standards expected by preserve visitors.
- 3.2 Complete repair and renovation projects to ensure public safety, extend the useful life of existing facilities and infrastructure, and reduce ongoing operating and maintenance costs.
- 3.3 Provide funding for the annual repaving program for roads and parking lots, while closely analyzing the need and level of use before deciding to replace, reduce or remove existing paved roadways and parking lots.
- 3.4 Continue inspections of District bridges and boardwalks.
- 3.5 Continue to maintain a repair and replacement program for the District's entire infrastructure.

4. Provide necessary support facilities.

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

5. Execute facility assessment program.

- 5.1 Based on an analysis of District needs, evaluate facilities for potential reuse or removal, considering historical significance, appropriate third-party licenses, and fiscal and operational impact. If considering conversion of existing facilities to meet new uses, compare long-term costs and benefits of conversion to those of constructing new facilities designed specifically to meet those needs. Identify funding sources for renovation and ongoing operation and maintenance costs of any facilities to be retained.
- 5.2 Based on analysis, evaluate long-term operating and maintenance costs when adding or expanding facilities. Evaluate and consider adding new facilities or expanding existing facilities when needed to reduce overcrowding, allow fuller use, or support new programs or services, and when funding is identified to cover ongoing operation and maintenance costs and or provide non-tax revenue growth.

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- 5.3 Continue to assess buildings to determine if they have historical significance and a fiscally responsible public benefit to restoring or preserving them. Continue to identify unneeded and underutilized structures for salvage and removal.
6. *Identify sources of non-tax revenue such as, corporate sponsorships, grants, and donations through the Preservation Foundation and cost management strategies to offset costs of providing programs and services and operating and maintaining facilities and equipment.*
7. *Continue to assess the historical collections and related systems including objects, archives, and sites in an effort to further refine the focus of the collection on the significant natural and cultural history of Lake County.*
8. *Deliver prompt, responsive, quality public safety services.*
9. *Continue to enhance non-tax revenues through promotion of District's golf courses and other revenue-generating facilities. Continue to expand revenue generating programs and opportunities at Independence Grove that take advantage of, and provide services to, the over two million annual visitors to the site.*
10. *Design new or renovated facilities for future energy efficiency and environmental sustainability.*
 - 10.1 Continue to do audits or assessments, including cost recovery analysis for District buildings to identify potential energy efficiency projects.
 - 10.2 Propose energy efficiency projects for inclusion in the 10-Year Capital Improvement Plan.
 - 10.3 Continue to follow the Green Fleet Policy.
 - 10.4 All new major facilities and, when practical, renovated facilities shall achieve net-zero energy performance, producing as much energy as they use over the course of the year.
11. *Reduce the District's risk exposure and incident rate.*
12. *Enhance other digital capabilities and incorporate emerging technologies that automate and support core functions and create internal efficiencies.*

Conservation

1. Protect Ecologically Significant Habitat

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

2. Preserve Land and Water Resources

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

2025 STRATEGIC ACTION PLAN

- 2.2 Continue prioritization and implementation of action steps identified in the GIMS focusing on evaluating carbon sequestration and other ecosystem services, increasing the urban canopy, and recovering priority species.
- 2.3 Focus on aquatic systems by continuing collaboration with partners to enhance the quality of our rivers, streams, and lakes.

3. *Protect, Preserve and Restore Oak Ecosystems*

- 3.1 Continue to implement the Chicago Wilderness Oak Ecosystem Recovery Plan by collaborating with The Morton Arboretum's Chicago Regional Tree Initiative and other partners.
- 3.2 Continue implementing collaborative efforts to remove European buckthorn from oak ecosystems throughout Lake County.
- 3.3 Prioritize existing preserves and potential land acquisition that would support a 1,000-acre oak woodland ecosystem.
- 3.4 Increase the natural and urban tree canopy by planting native trees and shrubs in both natural and developed areas.
- 3.5 Continue ongoing management of the Southern Des Plaines River Woodland Habitats to maintain their ecological quality and the ecosystem services they provide.

4. *Large Scale Land Management*

- 4.1 Develop preservation options to protect large tracts of land appropriate for permanent protection based on the GIMS.
- 4.2 Continue to work with collaborators to implement four 10,000-acre complexes as identified in the GIMS, to provide large-scale habitats for woodland, grassland and wetland species.

5. *Reduce Hydrological Impacts*

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

2025 STRATEGIC ACTION PLAN

6. ***Protect Forest Preserve Holdings*** - Continue to analyze all District real estate holdings regarding existing property use restrictions such as conservation easements, deed restrictions or nature preserve dedications, and where appropriate, place restrictions on District property that is determined to need additional protection.
7. ***Restore and manage District lands to improve and maintain healthy landscapes for natural habitats, enhanced biodiversity, and protection of rare threatened and endangered species.***
 - 7.1 Develop measurable restoration and adaptive management goals for ecological complexes, strategic habitat conservation areas, enhancement areas, rare native communities, core preserves and other areas in and surrounding Forest Preserve holdings and establish metrics for assessment of progress towards those goals based on data in the District's database.
 - 7.2 Restore and manage large, un-fragmented blocks of natural habitat, and manage greenways to provide connecting corridors between core preserves for native species and natural communities.
 - 7.3 Continue to foster and expand a strong volunteer land stewardship program that engages residents of Lake County in the restoration, management, and monitoring of Lake County's land and water resources. Document the value and benefits of the stewarding program on an annual basis.
 - 7.4 Conserve and improve ecosystem services including, air quality, water quality, stormwater reduction, climate resiliency, native biodiversity, wildlife habitat, and other public benefits that natural lands and waters provide in Lake County and the surrounding region.
 - 7.5 Design and manage green infrastructure within public use areas to utilize native species and to provide buffer zones for natural habitat areas.
 - 7.6 Remove and control invasive species. Increase efforts to prevent and manage plant diseases and invasive pests.
 - 7.7 Evaluate proposed and existing habitat restoration projects to assess level of on-going land management work and funding required to properly maintain resilient restoration areas.
 - 7.8 Continue to conduct native species monitoring research and management, to make data driven decisions about habitat restoration efforts, manage wild and domestic nuisance animal populations, and to guide efforts for the protection and re-introduction of rare, threatened, and endangered plant and animal populations.
 - 7.9 Use farming as an interim land management tool to defer future operational costs until long-term uses for lands are approved by Board and funds are available for both initial restoration and long-term adaptive management of such lands.
 - 7.10 Explore viable alternatives to conventional farming, including regenerative farming to improve interim land management to store additional carbon, reduce erosion and enhance soil quality.

Communication, Education and Outreach

1. ***Operate educational, cultural, historical, and outdoor programs and services in an environmentally and fiscally responsible manner.***
 - 1.1 Conduct ongoing evaluation of public programs to ensure that the fee recovery/subsidy level complies with the guidelines adopted by the Finance Committee.

2025 STRATEGIC ACTION PLAN

- 1.2 Offer innovative accessible resource-based education programs, special events, exhibits and related services about the District's natural resource priorities and projects, sustainability and Lake County's nature, history and culture.
- 1.3 Develop event programming that will represent and celebrate our diverse Lake County.
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 programs, exhibits and interpretation to ensure they relate to the mission and strategic plan of the District.
3. ***Improve public understanding of and support for the District's natural resource management efforts.***
 - 3.1 Evaluate existing programs, exhibits and information services about habitat restoration and related issues to ensure the District's ability to maintain them to acceptable standards.
 - 3.2 Continue support for adult and youth conservation stewardship activities.
 - 3.3 Continue public information regarding nuisance and wildlife management efforts.
 - 3.4 Promote the value of healthy landscapes in providing critical ecosystem services.
4. ***Enhance public safety visibility through public programs, publications, and other forms of outreach.***
 - 4.1 Continue to promote visitor and community engagement in protecting District resources and to encourage voluntary compliance with District rules and regulations.
 - 4.2 Maintain strong cooperative relationships with other law enforcement, first responder, and emergency management agencies and groups in Lake County.
 - 4.3 Patrol, inspect and delineate District boundaries to identify, remove and prevent property encroachments.
5. ***Foster a positive public image for the District as a friendly, professional organization dedicated to preserving and restoring the county's natural and cultural resources, and to providing quality education and outdoor recreation opportunities consistent with brand and strategic plan priorities.***
 - 5.1. Promote visitor and community engagement using proven communication methods and tools. Solicit user feedback and analyze statistics to make data-driven decisions and to better understand how to engage the community in ways that will promote use and support.
 - 5.2. Monitor and maintain a unified and consistent brand identity.
 - 5.3. Determine the most efficient use and balance of community engagement resources to allow focus on strategic plan priorities.

2025 STRATEGIC ACTION PLAN

- 5.4. Broaden conversations with diverse audiences who may not know about their Lake County Forest Preserves or the Preservation Foundation, and motivate them to actively use their preserves, participate in programs, or become a volunteer or donor.
- 5.5. Educate the public on the financial challenges faced by the District, the facilities and services subsidized entirely by tax dollars, and how fees and charges for other facilities, programs and services help to recover part or all the cost of those services and on how their contributions can help extend and accelerate the work of the District.
6. ***Promote expanded public awareness and use of the District's education and outdoor recreation facilities and programs.***
 - 6.1. Expand communications that promote the forest preserves as a fitness and recreation destination for physical and mental wellness.
 - 6.2. Expand *Horizons* magazine distribution to increase public awareness of the Preservation Foundation, benefits of the forest preserves, improvement projects, educational programs, preserve amenities, natural resources, rental facilities, and recreational opportunities, and align editorial content with brand and strategic plan priorities.
 - 6.3. Implement an integrated marketing campaign effort using print, digital and word-of-mouth efforts to help support the endowment and raise awareness of the Preservation Foundation.
 - 6.4. Use publications, media outreach efforts, digital marketing tools, and the District's centralized social media platforms to drive traffic to the District's public website, increase revenue from ecommerce sales, user fees and donations, and expand mail/email list subscribers.
 - 6.5. Follow and assess communication trends and incorporate new technologies to enhance existing marketing, advertising, and promotional capabilities. Continue analyzing communication methods and promotional tools to make the most effective use of each and to create a balance of messaging formats.
 - 6.6. Train board members, staff, and volunteers to be brand ambassadors so every public interaction is a beneficial one; equip them to deliver consistent messages when interacting with the public.
7. ***Assess the needs of Lake County schools and its teachers and revise or develop programs that will fill a need and foster future generations of stewards, users, and supporters.***

Public Access and Connections

1. ***Provide opportunities for Lake County residents to participate in healthy, outdoor recreation activities in the natural settings of our forest preserves.***
 - 1.1 Monitor existing uses and encourage and allow compatible public use in a manner that is safe for visitors, protects natural resources, supports strategic plan priorities, and promotes an active healthy lifestyle for residents of Lake County and all preserve visitors.
 - 1.2 Continue to implement the District's ADA Transition Plan based on available funding, identified priorities and compliance standards.
2. ***Provide Trails, Greenways, Scenic Vistas, Open Spaces, River, and Lake Access.***
 - 2.1 Complete construction of sections of the District's regional trail system that are funded in the CIP and plan and prepare future trail sections for implementation when funding is available. Evaluate

2025 STRATEGIC ACTION PLAN

opportunities to include underserved and economically challenged areas of the county into the county regional trail system.

- 2.2 Where appropriate, provide public access to inland lakes, rivers, and streams.
- 2.3 Preserve, where appropriate, remaining undeveloped lakefront and riparian land.
- 2.4 Continue to work with partners to plan and implement the county's network of regional trails and greenways.
- 2.5 Continue to manage the Des Plaines River Water Trail by, clearing logs and debris, maintaining canoe/kayak launches and actively supporting the volunteer River Stewards program.
- 2.6 Analyze and review the District-wide wayfinding trail system and develop design plans, procedures, and standards for future signage. Begin implementation of the new system based on identified priorities. This includes the Des Plaines River Trail and the Millennium Trail signage.
- 2.7 Continue to maintain and improve the District's on-line interactive trail map and expand use of Geographic Information System (GIS) capabilities to provide additional real-time information to the public and to create internal efficiencies.
- 2.8 Continue to monitor and improve the District's internal project notification system and develop adjustments to the system to share with the general public through online communications.

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

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

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

Budget Summaries





Lake County Forest Preserves

SUMMARY

2025 Budget

Tax Rate	<i>Actual</i> 2022 Levy: .173	<i>Actual</i> 2023 Levy: .168	<i>Actual</i> 2023 Levy: .168	<i>Estimated</i> 2024 Levy: .171
	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Request

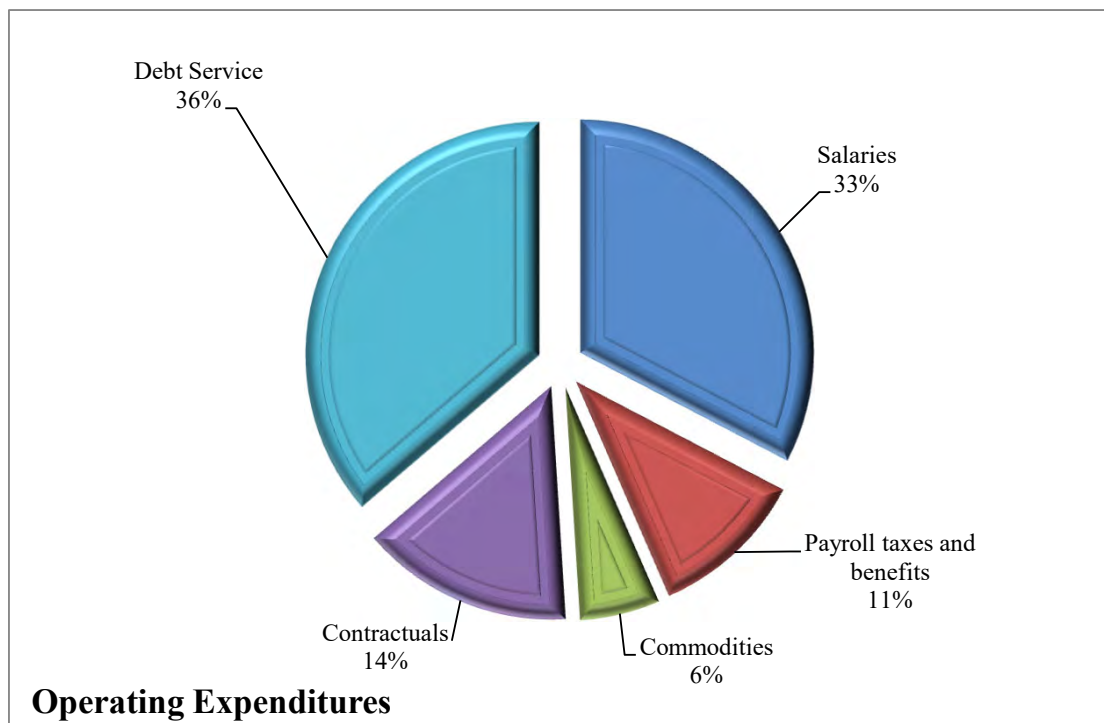
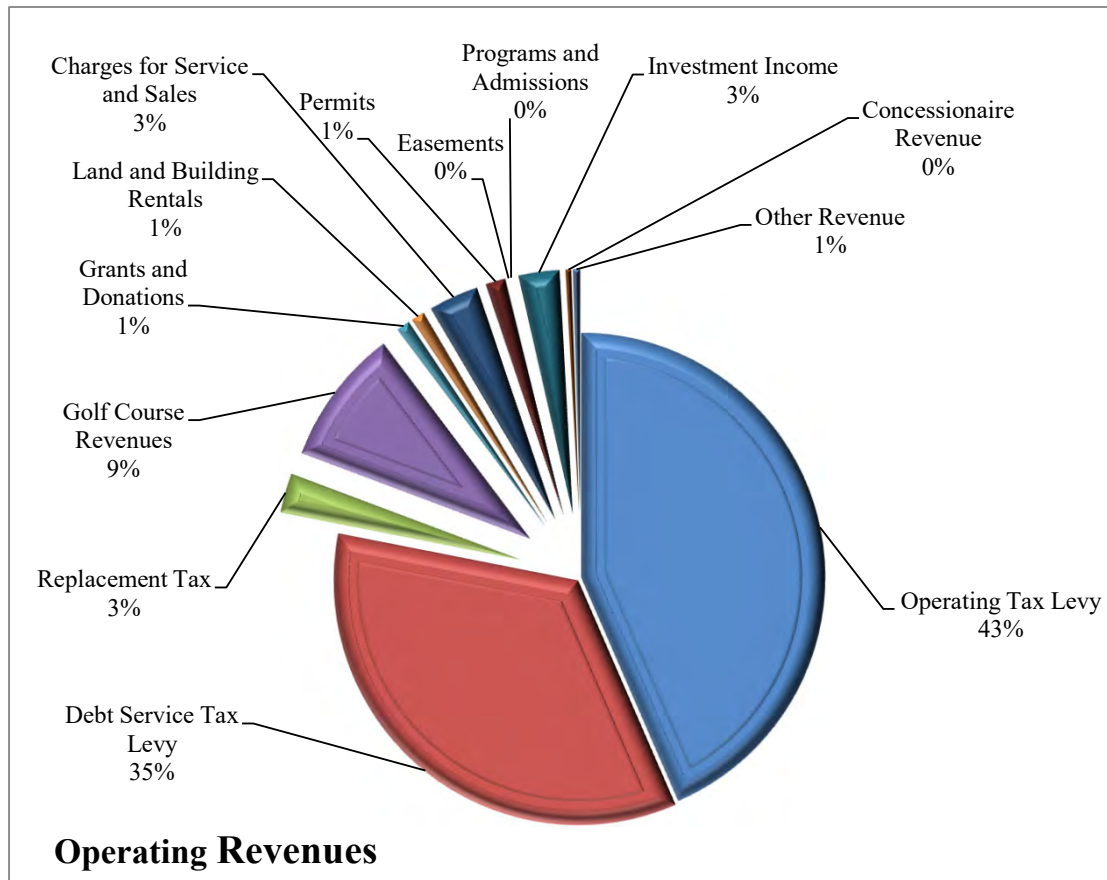
Where Revenue Dollars Come From

Property Taxes	\$50,286,221	\$50,979,600	\$50,979,600	\$53,529,540
Replacement Tax	2,954,629	2,000,000	2,000,000	1,800,000
Golf Course Revenues	5,986,691	5,898,300	6,187,810	6,186,300
Grants and Donations	5,970,021	5,545,110	3,407,722	611,360
Land and Building Rentals	751,280	745,680	745,680	612,680
Charges for Service and Sales	2,072,009	2,180,970	2,201,820	2,271,035
Permits	929,683	907,500	920,900	907,500
Easement and Licenses	65,964	43,080	43,580	43,750
Programs and Admissions	213,394	146,400	162,500	153,920
Investment Income	3,372,886	1,218,200	1,994,350	1,849,890
Concessionaire Revenue	423,375	250,000	250,000	250,000
Other Revenue	716,670	453,610	572,910	333,010
Operating Revenues	73,742,822	70,368,450	69,466,872	68,548,985
Bond Proceeds	0	0	20,214,320	0
Subscription Proceeds	140,402	0	0	0
Planned use of Fund Balance:				
Bond Land & Projects	0	4,973,423	1,681,828	16,890,340
Other Capital Expenditures	0	14,860,243	0	252,134
Other Funds	0	485,674	0	126,250
Total Revenues	\$73,883,223	\$90,687,790	\$91,363,020	\$85,817,709

How Each Dollar Is Spent

Salaries	\$18,276,274	\$19,919,475	\$20,969,430	\$21,145,486
Payroll taxes and benefits	6,056,200	6,650,393	6,292,200	7,013,026
Commodities	3,391,115	3,529,305	3,650,224	3,571,957
Contractuals	7,857,510	10,163,376	10,013,379	9,516,906
Operating Expenditures	35,581,098	40,262,549	40,925,232	41,247,375
Debt Service	22,120,215	22,061,610	22,061,610	23,495,030
Bond Refunding Payments	0	0	0	0
Total Operating Expenditures	57,701,313	62,324,159	62,986,842	64,742,405
Capital	10,974,398	28,363,631	28,376,178	21,075,304
Total Expenditures	\$68,675,711	\$90,687,790	\$91,363,020	\$85,817,709

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DEPARTMENT	Full-Time Position Inventory	Part-Time Position Inventory	Full-Time Equivalent	FUNDING SOURCES					
				General	Audit	Insurance	Grant	Land Development	Enterprise Fund
General District	4	0	4	4	0	0	0	0	0
Administration	18	0	18	16.12	0	1.88	0	0	0
Community Engagement & Partnerships	14	1	14.23	14.23	0	0	0	0	0
Education	20	7	22.61	22.61	0	0	0	0	0
Facilities	26	55	36.16	33.16	0	0	0	3	0
Finance	10	0	10	9.2	0.8	0	0	0	0
Golf	11	159	53.43	0.00	0	0	0	0	53.43
Land Preservation	4	2	5.06	0	0	0	0	5.06	0
Natural Resources	28	53	37.57	0	0	0	6.42	31.15	0
Planning	8	0	8	0	0	0	0	8	0
Operations - Grounds Maintenance	34	21	42.31	38.31	0	0	0	4	0
Public Safety	23	20	28.64	28.64	0	0	0	0	0
TOTAL	200.00	318.00	280.01	166.27	0.80	1.88	6.42	51.21	53.43

2024 Budget

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

2023 Budget

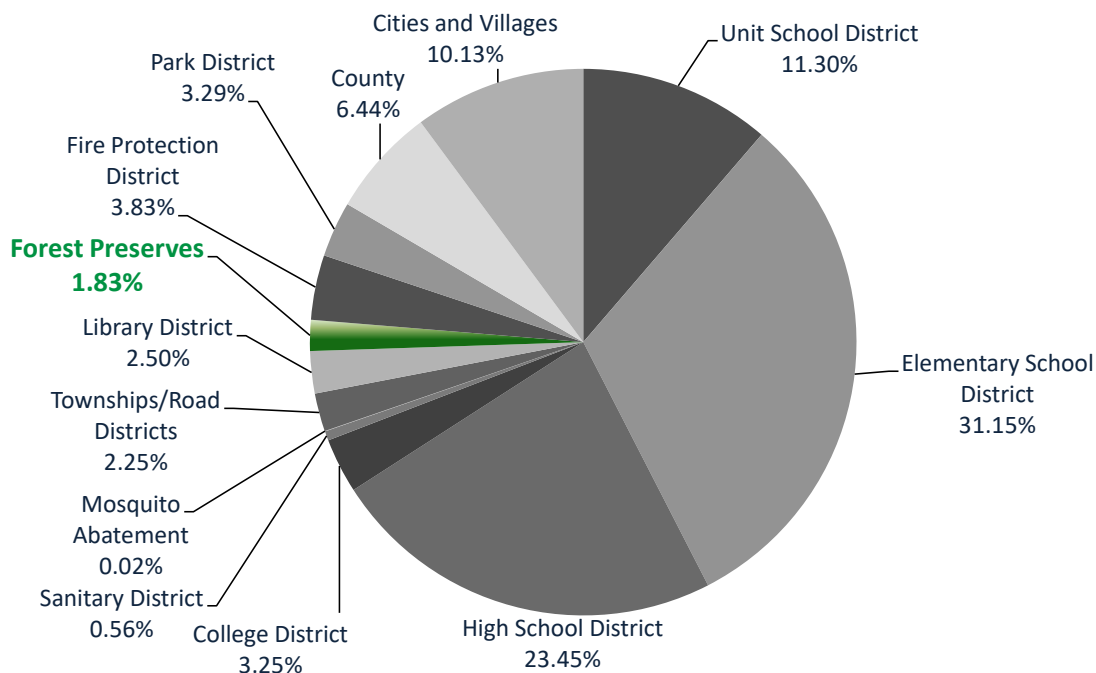
DEPARTMENT	Full-Time Position Inventory	Part-Time Position Inventory	Full-Time Equivalent	FUNDING SOURCES					
				General	Audit	Insurance	Grant	Land Development	Enterprise Fund
General District	3.5	0	3.5	3.5	0	0	0	0	0
Administration	17	0	17	15.12	0	1.88	0	0	0
Community Engagement & Partnerships	13	2	13.38	13.23	0	0	0.15	0	0
Education	20.5	8	23.69	23.69	0	0	0	0	0
Finance	9	0	9	8.2	0.8	0	0	0	0
Natural Resources	28	51	35.71	0	0	0	5.42	30.29	0
Operations and Infrastructure	55	24	64.71	57.71	0	0	0	7.00	0
Planning and Land Preservation	10	1	10.6	0	0	0	0	10.6	0
Public Safety	21	28	29.56	29.56	0	0	0	0	0
Revenue Facilities	17	211	68.19	14.76	0	0	0	0	53.43
TOTAL	194.00	325.00	275.34	165.77	0.80	1.88	5.57	47.89	53.43

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

LAKE COUNTY FOREST PRESERVE DISTRICT
Estimated Tax Rates and Tax Extensions for 2024 Levy Year
Compared to 2022 and 2023

FUND	2022	2023	Estimated 2024	Increase (Decrease)
<i>Comparative Tax Rates (Per \$100 of Equalized Assessed Valuation)</i>				
General Corporate	0.059821	0.057459	0.056174	(0.001285)
Liability Insurance	0.002169	0.003878	0.005014	0.001136
Land Development Levy	0.024926	0.023798	0.024338	0.000540
Audit	0.000450	0.000615	0.000603	(0.000012)
Retirement Fund - IMRF/FICA	0.007580	0.008373	0.009226	0.000853
Subtotal	0.094946	0.094123	0.095355	0.001232
Debt Service	0.077329	0.073038	0.075883	0.002845
Recapture Tax	0.000958	0.000800	0.000000	(0.000800)
Total Tax Rates	0.173233	0.167961	0.171238	0.003277
<i>Comparative Tax Extensions</i>				
General Corporate	\$17,224,336	\$17,523,745	\$17,560,145	\$36,399
Liability Insurance	624,523	1,182,706	1,567,390	384,684
Land Development Levy	7,176,975	7,257,872	7,608,125	350,252
Audit	129,569	187,562	188,499	938
Retirement Fund - IMRF/FICA	2,182,519	2,553,583	2,884,073	330,490
Subtotal	27,337,921	28,705,468	29,808,231	1,102,763
Debt Service	22,265,436	22,275,002	23,721,300	1,446,299
Recapture Tax	275,838	243,983	0	(243,983)
Total Tax Extensions	\$49,879,195	\$51,224,452	\$53,529,532	\$2,305,079

PROPERTY TAXES - FOREST PRESERVE RECEIVES 1.83%

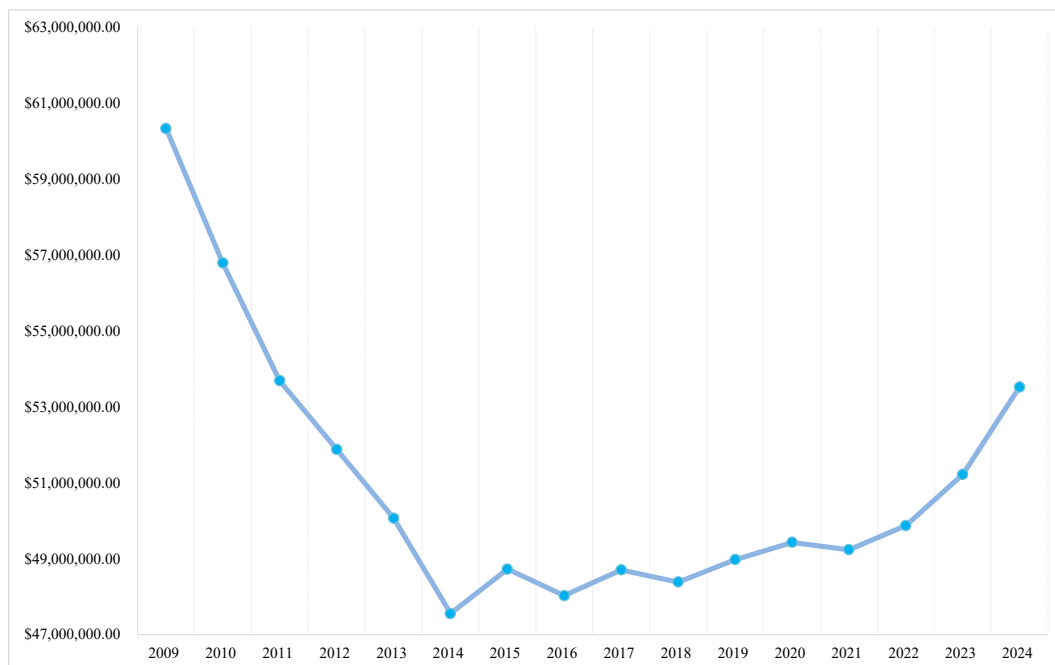


Fund Balance Summary
For Fiscal Year Ending December 31, 2025

Fund	Estimated Fund	Revenues FY 2025	Transfers FY 2025	Operating	Capital	Estimated Fund	Board Policy
	Balance 12/31/2024			Budget FY 2025	Budget FY 2025	Balance 12/31/2025	Fund Balance Goal 12/31/2025
General Corporate	\$25,437,376	\$23,050,550	(\$204,500)	\$22,742,493	\$1,751,160	\$23,789,773	\$7,959,873
Insurance	1,993,556	1,623,890	0	1,500,789	75,000	2,041,657	1,000,000
Audit	181,647	193,800	0	202,990	0	172,457	N/A
Retirement - IMRF/FICA	1,317,183	2,918,080	0	2,862,300	0	1,372,963	N/A
Land Development Levy	6,455,009	7,836,490	0	7,733,306	253,804	6,304,389	2,706,657
Forfeiture Fund	25,656	900	0	0	24,000	2,556	N/A
Wetlands Management Fund	123,667	5,000	0	0	0	128,667	N/A
Fort Sheridan Cemetery Fund	202,592	2,500	0	21,330	0	183,762	N/A
Farmland Management Fund	394,780	212,300	0	242,000	0	365,080	N/A
Tree Replacement Fund	19,382	6,000	0	0	0	25,382	N/A
Donations and Grants	480,356	311,090	0	320,400	0	471,046	N/A
Debt Service	2,423,456	23,996,300	0	23,490,280	0	2,929,476	N/A
Land Acquisition	18,014,840	600,000	0	0	17,500,340	1,114,500	N/A
Easements & Special Projects	398,107	7,500	0	12,000	0	393,607	N/A
Land Preparation	1,122,869	35,970	0	100,000	0	1,058,839	N/A
Development Bond & Capital Projects	348,442	10,000	0	0	0	358,442	N/A
Capital Facilities Improvement	1,404,670	30,000	200,000	0	0	1,634,670	N/A
Enterprise	22,026,135	6,286,400	0	5,374,807	573,000	22,364,728	1,881,182
Vehicle Replacement	3,685,921	669,760	0	0	721,000	3,634,681	N/A
Information Technology Replacement	2,142,961	328,090	0	139,710	87,000	2,244,341	N/A
Equipment Replacement	3,990,367	424,365	0	0	90,000	4,324,732	N/A
TOTAL	\$92,188,969	\$68,548,985	(\$4,500)	\$64,742,405	\$21,075,304	\$74,915,745	

Total FY 2025 Budget \$85,817,709

Historical Total Tax Extensions



Fund Balance Summary

For Fiscal Year Ending December 31, 2025 Review of Changes 10% or More

State Forfeiture Fund (-90.0%) - The State Forfeiture Fund was established in 2017 from money collected from seizures of the proceeds of criminal drug activity. The fund is restricted to pay any necessary expenses associated with forfeiture operations and may be used to finance certain general investigative expenses. The District plans to purchase tasers during 2025 which will use most of the fund balance. There is no minimum fund balance requirement.

Tree Replacement Fund (+31.0%) - The nature and purpose of this fund is to collect fees paid to the District for trees removed as part of easement agreements. Proceeds from Illinois Department of Transportation fiscal year 2012 represent tree removal along Milwaukee Avenue. These funds will be spent over the next couple of years for tree planting projects. There is no minimum fund balance requirement. Projected interest income during the year is expected to increase the fund balance.

Debt Service Fund (+20.9%) - The Debt Service Fund provides resources to pay the annual interest and principal payments on the Districts outstanding General Obligation Bonds. The expected increase in fund balance is due to the County of Lake adding an additional 1% to the annual tax levy required to fund debt service payments. The County does this on an annual basis to make sure that the District has enough funds to meet its payment obligations and does not fall short due to unpaid property taxes.

Land Acquisition Fund (-93.8%) - The purpose of this fund is to account for bond proceeds issued for the purpose of acquiring land in the District. During 2024 the District issued limited bonds to acquire new property. It is expected that most of the proceeds will be spent by the end of 2025. There is no minimum fund balance requirement.

Capital Facilities Improvement Fund (+16.4%) - The nature and purpose of this fund is to account for financial resources to be used for major repair, renovation or acquisition of major capital facilities. Each year the General Fund transfers funds into this account to fund future projects. The transfer of \$200,000.00 is the reason for the increase in fund balance. There is no required minimum fund balance.

Lake County Forest Preserve District - General Fund Ten Year Forecast

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
	<i>Actual</i>	<i>Estimate</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>
General Fund												
Revenues:												
Property Tax	\$ 17,491,954	\$ 17,523,470	\$ 17,560,145	\$ 18,296,932	\$ 18,698,425	\$ 19,280,672	\$ 19,796,262	\$ 20,323,034	\$ 20,838,948	\$ 21,271,933	\$ 21,708,760	\$ 22,233,609
Replacement Tax	2,954,629	2,000,000	1,800,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
Other Revenue	5,013,191	3,801,405	3,690,415	3,620,319	3,703,522	3,740,558	3,777,963	3,815,743	3,853,900	3,892,439	3,931,364	3,970,677
Total revenues	25,459,774	23,324,875	23,050,560	23,517,251	24,001,948	24,621,229	25,174,225	25,738,776	26,292,848	26,764,373	27,240,123	27,804,286
Expenses:												
Salaries	12,233,203	13,910,390	13,953,369	14,371,970	14,803,130	15,247,220	15,628,400	16,019,110	16,419,590	16,665,880	16,915,870	17,169,610
Benefits	2,362,404	2,309,630	2,630,930	2,772,230	2,873,740	3,031,800	3,183,390	3,342,560	3,509,690	3,685,170	3,869,430	4,062,900
Vacancy Factor	0	0	(250,000)	(250,000)	(250,000)	(250,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
Commodities	1,512,084	1,717,176	1,704,956	1,708,934	1,726,020	1,743,280	1,755,480	1,767,770	1,780,140	1,792,600	1,805,150	1,817,790
Contractuals	3,821,679	4,725,008	4,703,249	4,672,280	4,719,000	4,766,190	4,799,550	4,833,150	4,866,980	4,901,050	4,935,360	4,969,910
Total Operating Expenses	19,929,370	22,662,203	22,742,504	23,275,414	23,871,890	24,538,490	25,066,820	25,662,590	26,276,400	26,744,700	27,225,810	27,720,210
Revenues less operating expenditures	\$5,530,404	\$662,672	\$308,055	\$241,837	\$130,057	\$82,739	\$107,405	\$76,186	\$16,448	\$19,673	\$14,313	\$84,076
Capital Outlay - general	197,551	251,712	251,155	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
General Fund Capital Projects/CIP	1,703,826	7,503,817	1,500,000	1,538,940	1,577,700	1,319,900	1,555,000	903,000	665,513	1,407,723	1,463,739	1,522,789
Total Capital Expenses	1,901,376	7,755,529	1,751,155	1,638,940	1,677,700	1,419,900	1,655,000	1,003,000	765,513	1,507,723	1,563,739	1,622,789
Transfer to Capital Facilities Replacement & Golf	204,500	204,500	204,500	204,500	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Revenues less total expenses	\$3,424,527	(\$7,297,357)	(\$1,647,600)	(\$1,601,603)	(\$1,747,643)	(\$1,537,161)	(\$1,747,595)	(\$1,126,814)	(\$949,065)	(\$1,688,050)	(\$1,749,426)	(\$1,738,713)
Beginning Fund Balance	29,130,205	32,554,733	25,257,375	23,609,776	22,008,173	20,260,530	18,723,369	16,975,775	15,848,961	14,899,896	13,211,846	11,462,420
Projected Ending Fund Balance	\$32,554,733	\$25,257,375	\$23,609,776	\$22,008,173	\$20,260,530	\$18,723,369	\$16,975,775	\$15,848,961	\$14,899,896	\$13,211,846	\$11,462,420	\$9,723,708

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**LAKE COUNTY FOREST PRESERVES
2025
Budget Summary By Major Fund**

	General Corporate <i>(including Audit, Insurance, Wetlands and Fort Sheridan Cemetery Funds)</i>			Land Development Levy			Debt Service		
	Actual 2023	Estimate 2024	Budget 2025	Actual 2023	Estimate 2024	Budget 2025	Actual 2023	Estimate 2024	Budget 2025
Revenues									
Property taxes	\$18,270,918	\$18,893,540	\$19,316,030	\$7,256,096	\$7,257,830	\$7,608,130	\$22,542,759	\$22,274,870	\$23,721,300
Replacement taxes	2,954,629	2,000,000	1,800,000	0	0	0	0	0	0
Golf course revenues	0	0	0	0	0	0	0	0	0
Grants and donations	433,213	387,285	260,500	4,322,840	37,080	47,360	0	0	0
Land and building rental	380,793	420,680	397,680	0	0	0	0	0	0
Charges for services and sales	954,659	1,034,400	1,035,020	0	0	0	0	0	0
Permit fees	929,683	920,900	907,500	0	0	0	0	0	0
Easements and licenses	28,742	27,110	27,780	0	0	0	0	0	0
Program and admission fees	213,394	162,500	153,920	0	0	0	0	0	0
Investment income	1,425,798	592,800	517,800	505,983	200,000	180,000	340,652	203,000	275,000
Concessionaire revenue	423,375	250,000	250,000	0	0	0	0	0	0
Other revenue	402,120	300,400	209,510	77,403	7,700	1,000	0	0	0
Total Revenues	26,417,323	24,989,615	24,875,740	12,162,322	7,502,610	7,836,490	22,883,411	22,477,870	23,996,300
Expenditures									
Personal services	14,884,394	16,579,600	16,708,659	4,288,579	4,741,260	5,122,876	0	0	0
Commodities & contractuals	6,455,780	7,699,215	7,750,353	2,262,455	2,798,255	2,610,430	3,325	3,360	3,840
Operating Expenditures	21,340,175	24,278,815	24,459,012	6,551,034	7,539,515	7,733,306	3,325	3,360	3,840
Debt service	36,895	7,270	8,590	25,143	0	0	22,044,731	22,054,340	23,486,440
Capital expenditures	1,922,722	7,953,114	1,826,160	3,058,527	5,485,306	253,804	0	0	0
Total Expenditures	23,299,792	32,239,200	26,293,762	9,634,703	13,024,821	7,987,110	22,048,056	22,057,700	23,490,280
Bond proceeds	0	0	0	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0	0	0	0
Transfers out	(204,500)	(204,500)	(204,500)	0	0	0	0	0	0
Other financing sources (uses)	(204,500)	(204,500)	(204,500)	0	0	0	0	0	0
Total Expenditures and other financing sources (uses)	23,504,292	32,443,700	26,498,262	9,634,703	13,024,821	7,987,110	22,048,056	22,057,700	23,490,280
Net Increase (Decrease) in Fund Balance	2,913,030	(7,454,085)	(1,622,522)	2,527,618	(5,522,211)	(150,620)	835,355	420,170	506,020
Beginning Fund Balance	32,479,892	35,392,922	27,938,838	9,449,602	11,977,220	6,455,009	1,167,930	2,003,286	2,423,456
Ending Fund Balance	\$35,392,922	\$27,938,838	\$26,316,316	\$11,977,220	\$6,455,009	\$6,304,389	\$2,003,286	\$2,423,456	\$2,929,476
Relationship between departments and financial structure:	- General District - Finance - Administration - Education - Operations - Grounds Maintenance - Public Safety - Community Engagement & Partnerships			- Natural Resources - Operations - Grounds Maintenance - Land Preservation - Planning					

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**LAKE COUNTY FOREST PRESERVES
2025
Budget Summary By Major Fund**

Land Acquisition			Development Projects			Other Governmental Funds			Total Governmental Funds		
Actual 2023	Estimate 2024	Budget 2025	Actual 2023	Estimate 2024	Budget 2025	Actual 2023	Estimate 2024	Budget 2025	Actual 2023	Estimate 2024	Budget 2025
\$0	\$0	\$0	\$0	\$0	\$0	\$2,216,448	\$2,553,360	\$2,884,080	\$50,286,221	\$50,979,600	\$53,529,540
0	0	0	0	0	0	0	0	0	2,954,629	2,000,000	1,800,000
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	1,541,350	0	1,213,968	1,442,007	303,500	5,970,021	3,407,722	611,360
0	0	0	0	0	0	364,987	295,000	185,000	745,780	715,680	582,680
0	0	0	0	0	0	0	0	0	954,659	1,034,400	1,035,020
0	0	0	0	0	0	0	0	0	929,683	920,900	907,500
0	0	0	0	0	0	37,222	16,470	15,970	65,964	43,580	43,750
0	0	0	0	0	0	0	0	0	213,394	162,500	153,920
0	514,500	600,000	372,307	169,000	40,000	287,354	89,950	80,990	2,932,094	1,769,250	1,693,790
0	0	0	0	0	0	0	0	0	423,375	250,000	250,000
0	0	0	51,046	0	0	57,638	22,300	22,300	588,207	330,400	232,810
0	514,500	600,000	423,353	1,710,350	40,000	4,177,617	4,419,087	3,491,840	66,064,026	61,614,032	60,840,370
0	0	0	0	0	0	2,503,429	2,835,340	3,159,800	21,676,403	24,156,200	24,991,335
0	211,260	0	0	0	0	522,940	568,760	376,900	9,244,500	11,280,850	10,741,523
0	211,260	0	0	0	0	3,026,370	3,404,100	3,536,700	30,920,903	35,437,050	35,732,858
0	0	0	0	0	0	0	0	0	22,106,769	22,061,610	23,495,030
0	2,502,720	17,500,340	1,117,760	7,390,990	0	3,348,754	2,345,212	24,000	9,447,763	25,677,342	19,604,304
0	2,713,980	17,500,340	1,117,760	7,390,990	0	6,375,123	5,749,312	3,560,700	62,475,435	83,176,003	78,832,192
0	20,214,320	0	0	0	0	0	0	0	0	20,214,320	0
0	0	0	200,000	200,000	200,000	0	0	0	200,000	200,000	200,000
0	0	0	0	0	0	0	0	0	(204,500)	(204,500)	(204,500)
0	20,214,320	0	200,000	200,000	200,000	0	0	0	(4,500)	20,209,820	(4,500)
0	(17,500,340)	17,500,340	917,760	7,190,990	(200,000)	6,375,123	5,749,312	3,560,700	62,479,935	62,966,183	78,836,692
0	18,014,840	(16,900,340)	(494,406)	(5,480,640)	240,000	(2,197,506)	(1,330,225)	(68,860)	3,584,091	(1,352,151)	(17,996,322)
0	0	18,014,840	7,728,158	7,233,752	1,753,112	7,286,064	5,088,557	3,758,333	58,111,646	61,695,737	60,343,587
\$0	\$18,014,840	\$1,114,500	\$7,233,752	\$1,753,112	\$1,993,112	\$5,088,557	\$3,758,333	\$3,689,473	\$61,695,737	\$60,343,587	\$42,347,265
			- Land Preservation - Planning			--All Departments					

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LAKE COUNTY FOREST PRESERVES
Fiscal Year 2025
Budget Summary By Major Fund

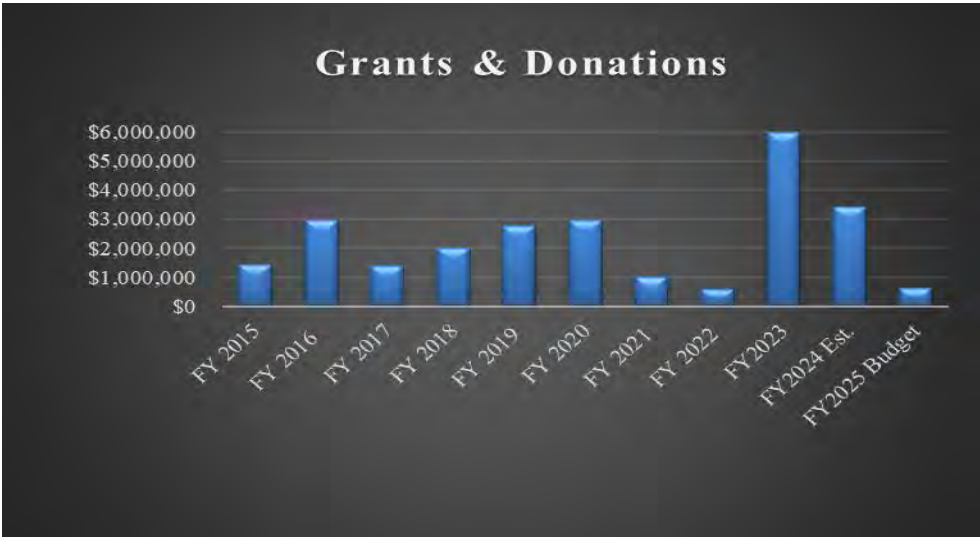
	Total Business-Type Funds			Internal Service Funds		
	Golf Course					
	Actual 2023	Estimate 2024	Budget 2025	Actual 2023	Estimate 2024	Budget 2025
<u>Revenues</u>						
Property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Replacement taxes	0	0	0	0	0	0
Golf course revenue	5,931,040	6,187,810	6,186,300	0	0	0
Grants and donations	0	0	0	0	0	0
Treasury rebate	0	0	0	0	0	0
Land and building rentals	5,500	30,000	30,000	0	0	0
Charges for service and sales	0	0	0	1,117,350	1,167,420	1,236,015
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	206,518	120,100	70,100	234,274	105,000	86,000
Concessionaire revenue	0	0	0	0	0	0
Other revenue	107,430	0	0	221,351	242,510	100,200
Total Revenues	6,250,488	6,337,910	6,286,400	1,572,975	1,514,930	1,422,215
<u>Expenditures</u>						
Personal services	2,424,639	3,105,430	3,167,177	0	0	0
Commodities & contractals	1,875,314	2,225,402	2,207,630	142,161	157,350	139,710
Debt service	0	0	0	0	0	0
Operating Expenditures	4,299,953	5,330,832	5,374,807	142,161	157,350	139,710
Capital Expenditures	613,168	544,575	573,000	913,468	2,154,261	898,000
Total Expenditures	4,913,121	5,875,407	5,947,807	1,055,629	2,311,611	1,037,710
Transfers in (out)	4,500	0	0	487,102	0	0
Other financing sources (uses)	4,500	0	0	487,102	0	0
Total Expenditures and other financing sources (uses)	4,908,621	5,875,407	5,947,807	568,527	2,311,611	1,037,710
Net Increase(Decrease) in Fund Balance	1,341,868	462,503	338,593	1,004,448	(796,681)	384,505
Beginning Fund Balance	20,221,764	21,563,631	22,026,135	9,611,482	10,615,930	9,819,249
Ending Fund Balance	\$21,563,631	\$22,026,135	\$22,364,728	\$10,615,930	\$9,819,249	\$10,203,754

MAJOR REVENUE SOURCES (% OF OPERATING REVENUE) AND ASSUMPTIONS

Property Tax Levy (78%) - Tax levy revenue is realized as a result of collecting taxes for real property as levied for the calendar year. Taxes collected from the current year assessments are allocated among General Corporate Fund, Land Development Levy Fund, Liability Insurance Fund, Retirement Fund, Audit Fund and Debt Service Fund as applicable. The District’s property tax is levied each calendar year on all taxable real property located in Lake County. The tax levy ordinance is filed by the last Tuesday in December of each year. Taxes levied in one year become due and payable in two installments in June and September during the following year. The Levy becomes an enforceable lien against the property as of January of the levy year. Budgeted property taxes for 2025 are estimated to be 5.0% higher than last year. Property values are estimated to increase this year by 2.5% and are projected to increase by 2.3% for FY2026. Future increases after FY2026 are expected but will remain low compared to increases prior to 2008. The PTELL tax levy for 2024, payable in 2025, is expected to increase by 3.8% based on current estimates of property values and other factors that are part of the PTELL calculation. The debt service tax levy is expected to increase by 6.5% (1.45 million) This is because the District issued \$17.65 million in General Obligation Limited bonds for land preservation. Below is the tax levy history and projected 2024 levy by year.



Grants and Donations (0%) – Grants and donations represent revenues received by the District in a trustee capacity that are restricted by private and local donors, federal and state government agencies and other support groups. Most grants and donations received by the district are related to capital projects. Spending and revenue recognition can take place over several years. The 2025 Budget reflects amounts for grants and donations that have already been accepted by the District or are anticipated to be received. The summary of the Ten-Year Capital Improvement Program reflects a column indicating grant or donation funding received or in the application process. The decrease for 2025 is attributable to a donation received in 2024 to construct a new education facility.



Replacement Property Taxes (3%) – The Replacement Tax represents revenues collected by the state of Illinois from corporations. The state distributes the tax to local governments to replace money that was lost when powers to impose personal property taxes were taken away. This is the only operating revenue that the District receives from the State. Based on current history the budgeted amount for replacement taxes is expected to decrease by 10% due to a onetime change made by the state.



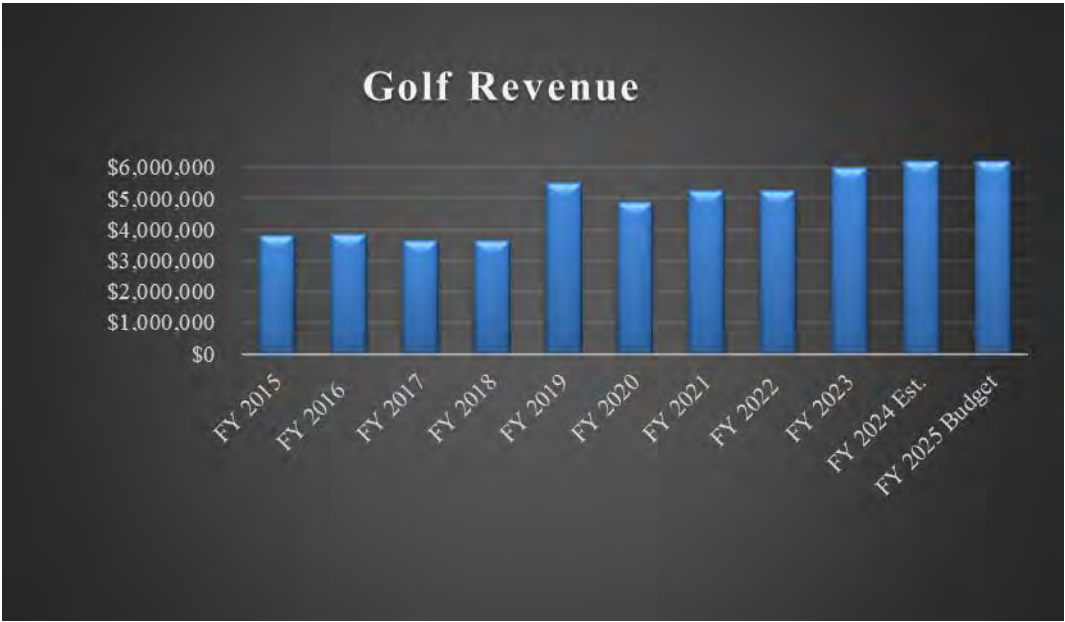
Interest Earnings (3%) - Revenue is realized from temporary placement of funds in certificate of deposits, municipal bonds, money market accounts, government agency securities, investment pools and other investments allowed in the District investment policy. District-wide income from investments is expected to decrease from 2024 estimated revenue due to declines in capital project fund balances and lower interest rates.



Land and Buildings Rentals (1%) - Revenue is received from farm leases, housing units and other facilities. The District has agricultural leases for farming and housing units which are rented to district employees who also provide maintenance and other services for the area, and various additional licenses have been assumed from recent land acquisitions. In addition, the District also has several banquet facilities that it rents out to the public. Revenues are budgeted at \$612,680 a decrease of 17.8%. This anticipated 2025 decrease is the result of the District’s decision to reduce farming acreage and fewer housing units being licensed.

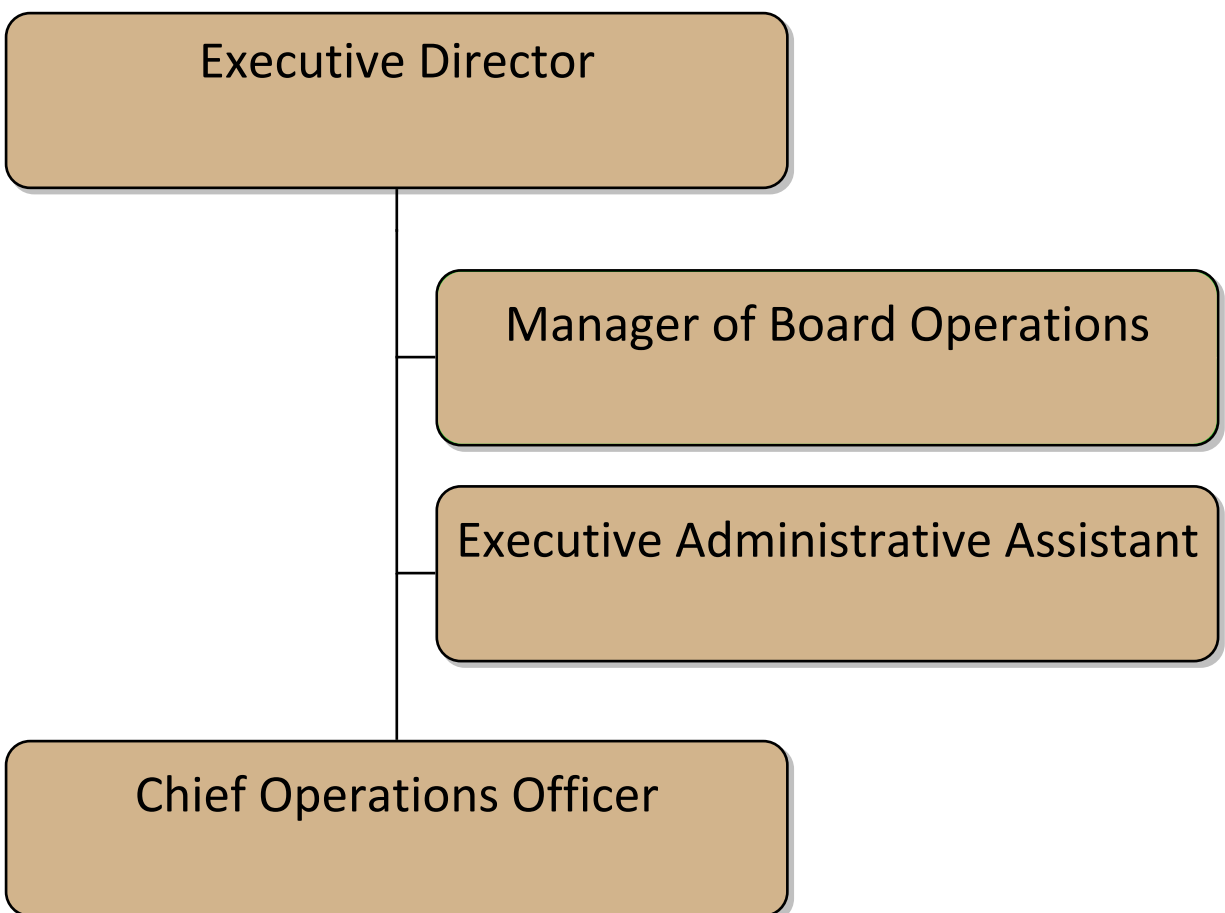
Charges for Services and Sales (3%) – Revenue is realized in the General Fund for marina operations, beer garden revenues, admissions to educational programs, and other recreational activities. Vehicle, Equipment and Information Technology Replacement user fees are also included in this category. The user rate is based on the estimated replacement cost and life cycle of the vehicle or piece of equipment. Revenues are anticipated to increase during 2024 over what was budgeted. Higher demand for Dunn Museum traveling exhibits, Fox River Marina activity and beer garden support are driving the increase. The 2025 budget reflects continued demand for activities related to these revenues and increases in equipment replacement fees.

Golf Course Revenues (9%) – As one of the very few activities that was allowed to operate during the pandemic Golf Revenues did very well during 2020 and 2021. Activity at the golf courses has remained at this higher rate over the last three years. Revenues for the 2025 budget are projected to increase over the budget from 2024. There will be a slight increase in fees for the 2025 golf season. The district will continue to promote the golf courses while it increases efficiencies to reduce operating expenses.



LAKE COUNTY FOREST PRESERVE DISTRICT
Fiscal Year 2025
Debt Service Summary

	Outstanding Principal <u>12/31/2024</u>	<u>Additions</u>	<u>Principal Payments</u>	Outstanding Principal <u>12/31/2025</u>	<u>Interest Payments</u>
Debt Service Fund (Major Fund)	\$149,920,000	\$0	\$17,860,000	\$132,060,000	\$5,626,436
Totals	\$149,920,000	\$0	\$17,860,000	\$132,060,000	\$5,626,436



General Program Statement

The Lake County Forest Preserves General District Budget funds programs, activities and services for the President, Commissioners and executive staff. Responsibilities include general administration, management and implementing Board policy direction for the District's departments, standing and advisory committees, non-profit organizations and other partnerships. The District provides programs and services for 31,156 acres comprising a regional system of natural, educational, cultural and outdoor recreational resources.

Key Objectives for 2025

- Work with the Board based on the outcome of the public referendum ballot measure in November 2024 for capital funding of land acquisition, habitat restoration and public access improvements.
- Work with the Board to implement the approved five-year objectives as we continue to follow the 100-Year Vision and Strategic Directions.
- Work with the Diversity and Cultural Awareness Committee of the Board to implement strategies and tactics to improve the diversity and inclusion of District offerings to the public and to increase the diversity of the staff.
- Work closely with the Board and the Preservation Foundation to make significant progress toward the approved \$20M endowment which will provide a permanent funding source for habitat restoration.
- Provide the Board with opportunities for development and teambuilding, focused around countywide and regional strategic issues.
- Continue to review opportunities for developing strategic partnerships that consider and protect the long-term interests of the District.
- Evaluate the feasibility and implement cost-reduction and non-tax revenue enhancement strategies and public, private and non-profit enterprises and partnerships, consistent with Forest Preserves' mission and vision and Board of Commissioners policy direction. Facilitate Board consideration of future Capital Improvement Plan revisions and associated natural resources, operational, maintenance, and public safety impacts.
- Develop, implement and monitor the District's State and Federal legislative programs, per direction from the Legislative Committee, specifically focused on legislation that will raise the statutory tax rate maximum allowed by no more than .02% for the General and Land Development tax levies.
- Plan, prepare strategies, and negotiate intergovernmental agreements between the District and other units of federal, state and local government.
- Complete special projects and assignments as determined and designated by the President and the Board of Commissioners.

FULL-TIME EQUIVALENT (FTE)	2022	2023	2024	2025
General District	3.5	3.5	4	4



The information shown in these tables report Department budgets across various funding sources. The funding sources show both tax and non-tax revenues that support the Department's operations. Expenditures include the salaries, benefits, commodities, contractuels and capital plus allocated IMRF and FICA costs. Capital costs presented on these tables do not necessarily include the Capital Improvement Plan (CIP).

2024 Budget	2024 Estimate	2025 Request
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Funding Sources

General Corporate Fund Tax Levy	\$870,007	\$809,083	\$896,132
Retirement Fund Tax Levy	102,920	104,980	110,440
Grants and Donations	1,280,000	1,280,000	-
Investment Income (General Fund)	480,000	555,000	480,000
Other Revenue	19,000	30,000	19,000
Use of Fund balance	8,354,428	8,354,217	1,502,000
Total Funding	11,106,355	11,133,280	3,007,572

Expenditures

Salaries (4.0 FTE)	739,859	753,380	762,899
Benefits	62,700	66,590	94,823
Payroll taxes and IMRF costs	102,920	104,980	110,440
Commodities	15,350	15,370	15,350
Contractuals	551,098	558,743	522,060
Total Operating Expenses	1,471,927	1,499,063	1,505,572
Capital	9,634,428	9,634,217	1,502,000
Total Expenditures	\$11,106,355	\$11,133,280	\$3,007,572

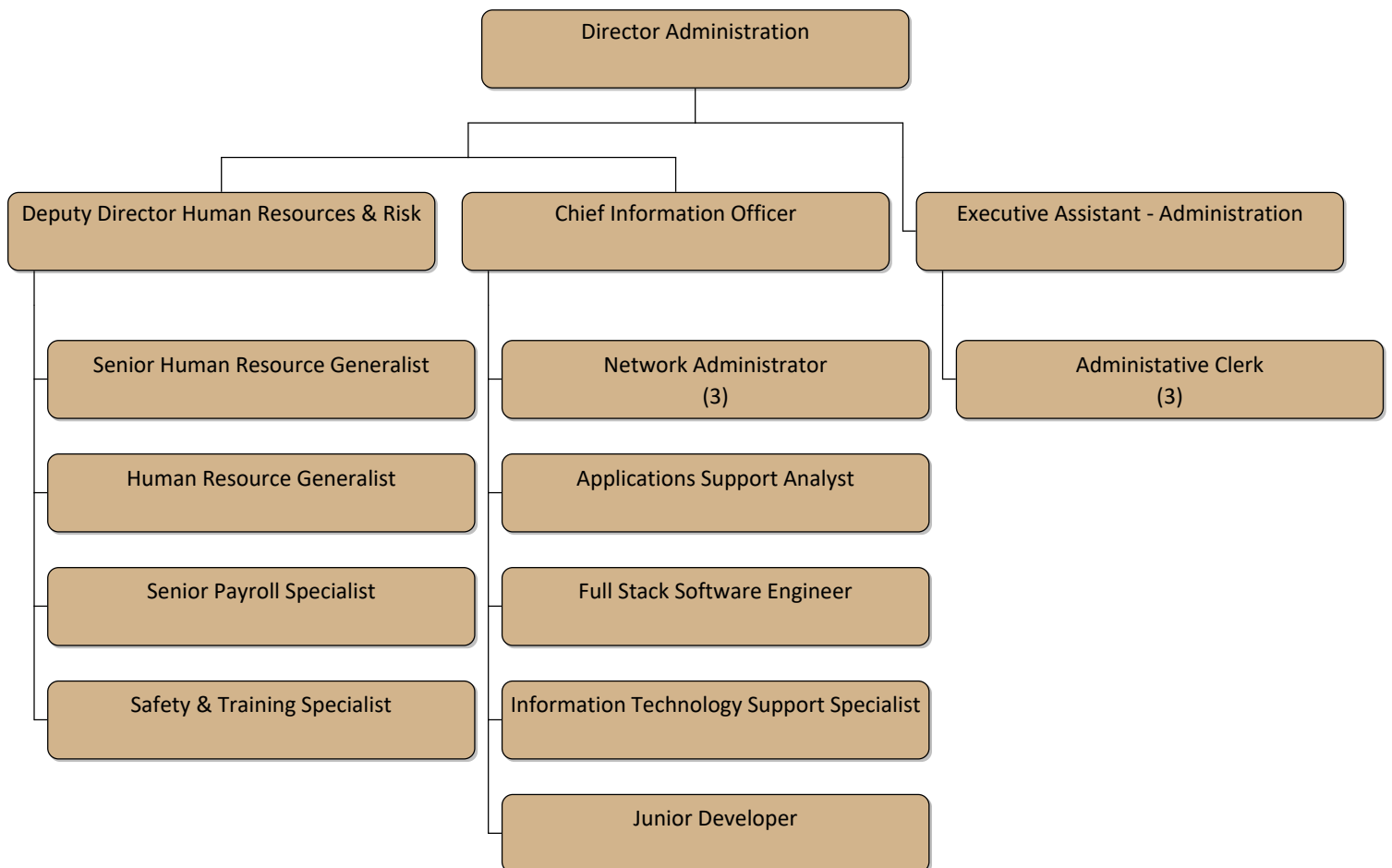


Lake County Forest Preserves

Budget Request 2025
1000 General Corporate Fund
General District Department

	2022	2023	2024	2024	2025
	Actual	Actual	Budget	Estimate	Request
Expenditures					
Personnel					
Salaries & Wages	565,322	610,894	660,759	674,380	683,799
Overtime Wages	0	0	0	0	0
Sick Pay Reimbursement	0	34,933	100	0	100
Commissioners Salaries	84,481	79,000	79,000	79,000	79,000
Budgeted Salary Adjustment	0	0	(310,000)	0	(250,000)
Health Insurance	68,342	67,482	62,700	66,590	94,823
Total Personnel	\$718,145	\$792,308	\$492,559	\$819,970	\$607,722
Commodities					
Office Supplies	5,057	5,851	3,000	3,000	3,000
Furniture & Equipment	0	0	300	320	300
Software	0	0	0	0	0
Books, Periodicals, Manuals	47	60	0	0	0
Postage	358	1,941	650	650	650
Uniforms	0	0	0	0	0
Operating Supplies	10,960	43,344	11,400	11,400	11,400
Total Commodities	\$16,422	\$51,195	\$15,350	\$15,370	\$15,350
Contractuals					
Legal Fees	364,908	447,465	350,000	350,000	370,000
Computer Fees & Servic	0	356	200	520	1,000
Consulting Fees	70,673	8,653	92,048	92,048	83,000
Advertising	0	0	0	40	0
Printing	644	321	1,000	1,000	1,000
Dues & Subscriptions	10,717	10,740	11,730	11,730	11,730
Telephone	1,784	1,730	1,900	2,160	2,160
Equipment Rental	0	0	0	0	0
Vehicle Replacement Charge	4,980	4,980	4,980	4,980	4,980
IT Replacement Charge	11,650	13,250	15,570	15,570	13,120
Legislative Expenses	26,400	33,592	38,600	45,625	0
Professional Development	3,763	5,797	4,000	4,000	4,000
Mileage Reimbursement	178	486	200	200	200
Fees to County	18,000	1,766	1,770	1,770	1,770
Miscellaneous Contractuals	46,504	132,890	29,100	29,100	29,100
Total Contractuals	\$560,201	\$662,028	\$551,098	\$558,743	\$522,060
Total Operating Expenses	\$1,294,768	\$1,505,531	\$1,059,007	\$1,394,083	\$1,145,132
Capital Outlay					
Buildings & Structures	0	394,062	1,154,110	1,153,899	0
Improvements to Buildings	0	15,417	172,851	172,851	0
Capital Improvements-Preserves	844,361	1,309,764	6,347,918	6,347,918	1,500,000
Bridges and Trails	0	0	0	0	0
Miscellaneous Capital	0	2,000	2,000	2,000	2,000
Total Capital Outlay Expenditures	\$844,361	\$1,721,243	\$7,676,879	\$7,676,668	\$1,502,000
Total Expenditures	\$2,139,129	\$3,226,774	\$8,735,885	\$9,070,750	\$2,647,132

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General Program Statement

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

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

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

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

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

Key Objectives for 2025

- Continue to enhance and expand the District-wide mECO software application.
- Upgrade several key components of the District network infrastructure to enhance speed, reliability and security.
- Upgrade Munis Financial Management system to the newest version.
- Continue to innovate Human Resources processes and benefit offerings to expand the reach of the division and the attraction of the District as an employer of choice.
- Assess the District's Core Values to ensure alignment with the District's Mission, Vision and Strategic Objectives.
- Redesign the performance appraisal process to balance performance management and employee career development and goal setting.
- Continue staff and organizational development focusing on Diversity, Equity and Inclusion.

PERFORMANCE MEASUREMENTS	2022 ACTUAL	2023 ACTUAL	2024 ESTIMATED	2025 PROJECTED
Employment Applications Received	1,460	1,522	1,300	1,300
IT Help Desk Tickets - Opened/Closed	1,515/1,499	1,415/1,401	1,282/1,274	1,404/1,392

FULL TIME EQUIVALENT (FTE)	2022	2023	2024	2025
Administration Department	16	17	17	18



2024 Budget	2024 Estimate	2025 Request
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Funding Sources

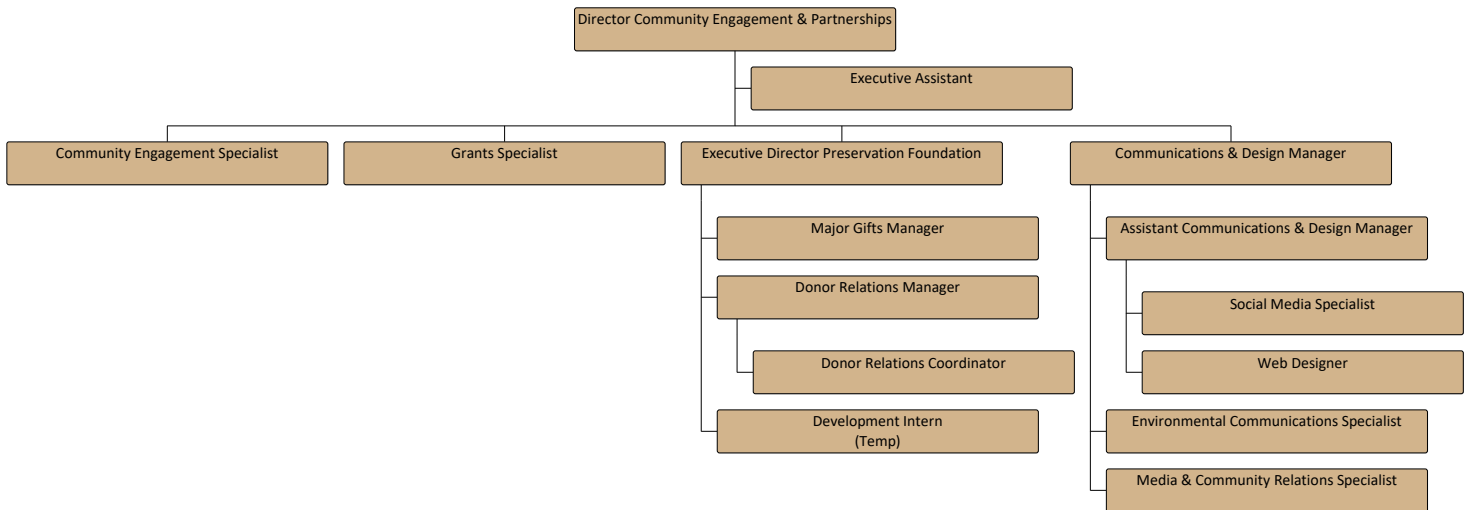
General Corporate Fund Tax Levy	\$ 2,278,775	\$2,258,859	\$ 2,530,827
Retirement Fund Tax Levy	255,410	265,140	288,260
Insurance Fund Tax Levy	1,182,670	1,182,670	1,567,390
Investment Income (Insurance & IT Funds)	80,000	92,000	80,000
Other Revenue	24,000	69,590	24,000
IT Improvements Funding	307,460	307,460	302,590
Use of Insurance Fund balance	345,826	143,662	-
Total Funding	4,474,141	4,319,381	4,793,067

Expenditures

Salaries (18.00 FTE)	1,698,221	1,762,130	1,845,658
Benefits	281,050	260,520	314,795
Payroll taxes and IMRF costs	255,410	265,140	288,260
Commodities	204,150	203,363	193,123
Contractuals	1,846,980	1,727,898	1,983,231
Total Operating Expenses	4,285,811	4,219,051	4,625,067
Capital	188,330	100,330	168,000
Total Expenditures	\$4,474,141	\$4,319,381	\$4,793,067

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Request
Expenditures					
Personnel					
Salaries & Wages	1,182,137	1,351,072	1,479,564	1,538,250	1,613,568
Overtime Wages	1,515	519	0	410	500
Sick Pay Reimbursement	3,031	8,435	5,000	8,400	7,000
Health Insurance	244,660	240,473	253,411	232,530	287,545
Total Personnel	\$1,431,343	\$1,600,498	\$1,737,975	\$1,779,590	\$1,908,613
Commodities					
Office Supplies	3,062	3,318	2,700	3,200	3,200
Software	6,445	2,802	0	0	0
Computer Hardware	6,507	5,013	8,600	8,600	12,600
Books, Periodicals, Manuals	0	4,415	10,500	10,500	13,500
Postage	954	670	1,200	1,200	1,200
Uniforms	0	77	0	80	0
Equipment Maint. Supplies	3,535	1,922	3,000	3,000	3,000
Operating Supplies	1,325	1,226	1,750	1,750	2,050
Employee Recognition	21,147	38,732	42,400	42,400	43,200
Total Commodities	\$42,974	\$58,175	\$70,150	\$70,730	\$78,750
Contractuals					
Legal Fees	67,732	56,855	55,000	20,000	55,000
Computer Fees & Services	88,081	96,018	114,940	114,733	216,027
Consulting Fees	66,588	72,099	145,200	138,200	153,800
Advertising	92	759	1,500	550	8,500
Printing	59	0	250	150	250
Dues & Subscriptions	2,604	3,588	4,350	3,651	3,926
Telephone	65,386	62,548	72,640	65,180	68,020
Online Communications	79,694	7,068	8,400	8,400	6,350
Repairs & Maint. Equipment	15,218	22,632	38,920	38,920	48,030
Equipment Rental	1,202	2,536	1,240	1,240	1,240
IT Replacement Charge	48,380	36,670	35,780	35,780	35,610
Certifications and Education	338	0	1,760	765	2,183
Professional Development	29,409	11,614	33,550	34,450	38,899
Mileage Reimbursement	143	190	400	350	250
Miscellaneous Contractuals	60,010	61,270	66,000	67,670	70,860
Total Contractuals	\$524,937	\$433,846	\$579,930	\$530,039	\$708,945
Total Operating Expenses	\$1,999,254	\$2,092,520	\$2,388,055	\$2,380,359	\$2,696,308
Capital Outlay					
Computer Hardware	0	0	0	0	6,000
Computer Software	0	11,561	0	0	0
Total Capital Outlay Expenditures	\$0	\$11,561	\$0	\$0	\$6,000
Non-operating expenses					
Principal Payments Leases	0	1,782	0	0	0
Interest Expense - Leases	0	71	0	0	0
Total Non-Operating Expenses	\$0	\$1,853	\$0	\$0	\$0
Total Expenditures	\$1,999,254	\$2,105,934	\$2,388,055	\$2,380,359	\$2,702,308

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Request
Expenditures					
Personnel					
Salaries & Wages	167,909	178,292	213,027	213,250	223,960
Overtime Wages	27	13	0	20	0
Sick Pay Reimbursement	877	1,803	630	1,800	630
Health Insurance	20,670	23,508	27,639	27,990	27,250
Total Personnel	\$189,482	\$203,616	\$241,296	\$243,060	\$251,840
Commodities					
Software	0	3,500	3,500	3,673	3,673
Operating Supplies	67,911	70,484	77,000	75,460	77,000
Total Commodities	\$67,911	\$73,984	\$80,500	\$79,133	\$80,673
Contractuals					
Legal Fees	0	0	2,500	2,500	2,500
Consulting Fees	6,015	6,837	13,000	6,500	21,500
Dues & Subscriptions	649	3	400	1,145	1,230
Liability Insurance	114,922	117,976	128,580	126,041	128,562
Workers Compensation Insurance	329,554	331,839	336,050	343,184	350,048
Property Insurance	222,828	230,419	236,340	221,894	226,332
State Unemployment Insurance	55,592	43,667	50,000	82,650	50,000
Other Insurance	85,225	111,439	135,120	125,380	136,172
Telephone	807	866	900	930	900
Loss Prevention and Reduction	62,187	53,335	101,620	91,620	110,227
IT Replacement Charge	1,320	1,120	1,440	1,440	1,080
Professional Development	4,174	1,617	6,150	3,650	5,650
Mileage Reimbursement	105	103	250	250	250
Pre-Employment Physicals	25,636	23,613	74,000	55,500	60,500
Miscellaneous Contractuals	26,213	33,156	76,850	31,325	73,325
Total Contractuals	\$935,227	\$955,989	\$1,163,200	\$1,094,009	\$1,168,276
Total Operating Expenses	\$1,192,620	\$1,233,590	\$1,484,996	\$1,416,202	\$1,500,789
Capital Outlay					
Computer Hardware	0	0	0	0	0
Computer Software	0	0	0	2,000	0
Miscellaneous Capital	6,039	2,960	100,000	10,000	75,000
Total Capital Outlay Expenditures	\$6,039	\$2,960	\$100,000	\$12,000	\$75,000
Total Expenditures	\$1,198,659	\$1,236,550	\$1,584,996	\$1,428,202	\$1,575,789



Community Engagement & Partnerships Department – General Program Statement

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

Communications & Design Division – Program Statement

The Communications & Design Division provides information about the Lake County Forest Preserves through communication tools and marketing strategies designed to foster a positive public image and inspire Lake County residents to interact with and support their forest preserves. This division promotes work of the District and Preservation Foundation through a mobile-responsive website at LCFPD.org, *Horizons* quarterly magazine, media relations, social media platforms, a monthly newsletter, online blogs, advertising campaigns, a podcast, and associated tools. Communications & Design staff work closely with each department and the Board to expand public awareness and use of District programs, events and facilities as part of the 100-Year Vision and Strategic Plan, and to promote progress in land and facility improvement projects. Environmental communication and conservation education efforts build increased awareness, engagement and public understanding of nature preservation and habitat restoration initiatives among preserve visitors, neighbors, and local communities and partners. Additionally, public relations, brand oversight, graphic design, photography, videography, social media, advertising, and website development are provided to promote the work of all departments, as well as Preservation Foundation fundraising efforts and community campaigns.

Non-tax revenues are supported through this Division's ongoing promotion of the website, which generates an average of 1,280 sales orders valued at nearly \$75,000 each month. Additional revenues are generated through marketing and advertising of the Bess Bower Dunn Museum of Lake County (Dunn Museum), the Beer Garden and marina at Independence Grove Forest Preserve, Fox River Forest Preserve and Marina, facility rentals, three golf courses, and annual permit sales.

Maintained by Communications & Design staff, the website presently hosts more than 1,000 pages of content related to all facets of the District's mission, the Preservation Foundation and the employee intranet, FERN.

Key Objectives for 2025

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

- **Branding & Messaging:** Design and communicate focused public awareness messages through *Horizons* feature articles, media coverage, website content, videography and social media posts that inspire people to interact with and support their forest preserves. The team will focus on broadening conversations with diverse audiences to increase awareness and motivate the public to actively use forest preserves, participate in programs, and become a volunteer or donor. Organize an internal cross-departmental team that actively scans and improves applications of the District brand. The Communications & Design team will work across departments to refine secondary brand logos, and ensure consistent brand application across all assets, communications, and landscapes.
- **Media and Community Relations:** Build upon media strategies that strengthen our presence in the community and draw broader connections between District objectives and regional initiatives. Build awareness of the District's mission, with special focus on the Preservation Foundation and its Endowment Campaign, promotion of fundraising opportunities, community events, land acquisition efforts, preserve improvements, and water resource projects. Continue guest writing the successful *Daily Herald* column in the Neighbor section.

- **Preservation Foundation Endowment Campaign:** The Communications & Design team promotes the Preservation Foundation’s endowment campaign through print, digital and grassroots outreach efforts to help reach the goal of \$20 million by the end of 2026.
- **Geographic Information System (GIS) Technologies:** Work collaboratively with Land Preservation staff to improve existing mapping resources for users and promote interactive trail maps.
- **Conservation Initiatives:** Work collaboratively with Natural Resources, Operations, Development and Executive staff to promote strategic partnerships and broaden awareness and public understanding of large-scale natural resource management and conservation education initiatives, especially among preserve neighbors and visitors, through public information efforts that focus on nature-based solutions for climate resiliency, water resources, data-driven precision conservation, the Green Infrastructure Model and Strategy, and buckthorn eradication outreach and support. Employ dronography, photography and videography to capture the progress of large-scale projects and tell scientific stories in an engaging, relatable way to broad audiences.
- **Education and Recreation Initiatives:** Promote nature and history education programs, summer programs, Dunn Museum special exhibitions, school and scout offerings and new outreach efforts. Expand communications that promote forest preserves as a fitness and recreation destination for physical and mental wellness. Broaden conversations with diverse audiences to increase awareness and motivate them to actively use forest preserves, participate in programs and become a volunteer or donor. Market beer garden, golf courses, marinas, hiking trails and other recreational amenities through advertisements, marketing campaigns, public relations, media coverage, website, social media platforms and other digital technologies.
- **Website Content and Design Administration:** Oversee content management and design for the District’s public website at LCFPD.org. Create content driven by Road Map to 2025 priorities, monitor site metrics and analyze to improve usability. Monitor e-commerce content to ensure efficient and successful customer experiences. Increase website revenue from online sales of programs, shelter rentals and permits by continually driving traffic to the website through all available communication and marketing channels. Enhance digital capabilities and incorporate emerging technologies that automate and support core functions and create internal efficiencies.
- **Employee Intranet:** Enhance content and design for the employee intranet, FERN. Add new forms and functionality to improve the methods of gathering and replying to employee requests. Ensure legal requirements for Human Resources postings are met, which supports the Strategic Plan’s Leadership objective.
- **Americans with Disabilities Act (ADA) Initiative:** Continue to implement recommendations for communications, website, signs, and other elements from phase one of ADA improvements according to plan requirements. Serve on the ADA signage team to ensure District signage meets ADA and brand requirements. Continue to improve chatbot feature on the Forest Preserves’ website to expand ADA accessibility, increase customer service and decrease staff time.
- **Horizons Magazine:** Grow distribution to increase public awareness of the Forest Preserves and opportunities to give. Align editorial content with Road Map to 2025 strategic priorities, such as increasing countywide awareness of the Preservation Foundation, climate adaptation and mitigation actions, stewardship of healthy landscapes and strengthening connections and understanding of the relationship between public access and physical and mental wellness of Lake County’s residents.

CALENDAR YEAR	2022	2023	2024	2025
Communication Insights	ACTUAL	ACTUAL	ESTIMATED*	PROJECTED*
Website—LCFPD.org				
Website Views ¹	1,514,301	1,750,000	2,150,000	2,250,000
Total Sales Revenue ²	\$875,950	\$908,772	\$890,000	\$900,000
Total Number of Orders	15,365	15,367	15,400	15,500
Horizons³				
Annual Total Mailed	95,663	96,892	133,713	145,000
Annual Total Printed	110,500	114,801	164,300	175,000
Online Flipbook Reads / Impressions	8,839 / 106,956	19,008 / 145,803	24,000 / 169,000	28,000 / 190,000
E-newsletters				
Total Subscribers ⁴	45,115	49,997	71,117	75,000
Facebook				
Followers	19,301	21,599	24,000	26,000
Total Impressions ⁵	9,300,000	18,664,926	21,000,000	23,000,000
Flickr				
Total Photos Uploaded by Member ⁶	13,550	14,250	15,000	16,000
Instagram				
Followers	6,222	6,921	7,600	8,100
Total Impressions ⁷	697,000	699,406	705,000	710,000
Lake County Nature Blog				
Views	13,982	12,565	13,000	13,500
Visitors	9,588	9,269	10,000	10,500
LinkedIn				
Followers	1,975	2,308	2,600	2,900
Podcast: Words of the Woods				
Total Plays	404	264	727	800
Twitter				
Engagement	4,400	2,315	2,000	2,300
Follower ⁸	8,000	7,241	7,325	7,450
YouTube				
Total Views	31,100	41,100	90,000	100,000
Untappd⁹				
Views		25,300	29,000	34,000
Subscribers		57	75	120

* **Estimate** column reflects insights from July 1, 2023 to June 30, 2024 due to the timing of this publication. **Projected** column predicts 2025 fiscal year.

¹ Website views indicate the number of pageviews to the site within the selected date range. Includes both new and returning users.

² Total sales revenue in 2023 includes the Special Park Districts Forum.

³ Horizons online flipbook reads/impressions fluctuate as online readers discover the publication. Horizons printed/mailed totals are for calendar year issues in chronological order starting with spring, summer, fall and winter. Spring and Summer issues were combined in 2022. Summer issue was skipped in 2023 due to staffing issues.

⁴ Communications & Design staff communicate via email to 71,000 subscribers and 117 reporters.

⁵ Total impressions are the number of times any content was displayed on a person's screen on Facebook. Content includes posts, check-ins, ads, stories, and more.

⁶ Flickr photos are a moment in time measurement; a selected date range measurement is not available.

⁷ Total impressions are the number of times any content was displayed on a person's screen on Instagram. Content includes posts, check-ins, ads, stories, and more.

⁸ Secondary account was deactivated in 2024 to streamline communications.

⁹ Untappd was added in 2023 to host the Beer Garden at Independence Grove's menu and events.

Development Division – Program Statement

The Development Division was created in 2006 to raise non-tax revenue for the District through state and federal competitive grants, private contributions and sponsorships from individuals, corporations and foundations. Working with all District departments, the Development Division raises restricted and unrestricted funds for District operations, projects, programs and capital improvements. In 2007, the Preservation Foundation of the Lake County Forest Preserves was incorporated and received its 501(c)(3) status to aid in this process. Since the inception of the Development Division, through December 31, 2024, the division has raised \$39,268,516 in cash and in-kind contributions, a 492% 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 2025

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

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

- Work with Preservation Foundation Board of Directors and Committee members to identify, cultivate, and solicit gifts at all levels to the campaign.
- Continue to partner with colleagues across the District to find unique ways to introduce the general public to the Preservation Foundation and the campaign.
- Expand on existing projects like Concerts in the Plaza to bring new supporters to the campaign.
- Continue the installation of campaign recognition, which will provide passive endowment engagement throughout our preserves.

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

- Work with the Preservation Foundation Board of Directors and Committee members to identify opportunities to create engagement for civic and community leaders.
- In collaboration with the Communications and Design team, create engaging outreach touches (both digital and print) that can be leveraged for one-to-one meetings or large events to provide a short introduction to the Preservation Foundation.
- Partner with the Community Engagement team to support the District's volunteer program.
- Continue to promote and grow both the Guardian Society (donors who give more than \$1,000 annually) and the Preservation Society (donors who include the Forest Preserves in their estate plan). Leverage these donors' impact to highlight the Preservation Foundation's work.

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

- Work with Preservation Foundation Board of Directors and Committee members to develop new opportunities for connection and support.
- Implement a robust annual giving strategy utilizing cross-channel marketing that highlights the impact of giving to acquire new donors and increase gifts from existing donors.
- In addition to the Annual Fund, highlight the impact of giving to General Natural Resources, General Operations & Infrastructure, and General Education, educating potential donors on how they can provide a flexible source of funding to an area of the Preserves that is important to them.
- Identify habitat restoration, public access improvements, and other projects identified in the annual budget and Capital Improvement Plan that can be used to encourage new donors to step forward and make their first gift to the Preserves.

Fundraising Revenue	2023 Actual	2024 Estimated	2025 Projected
Unrestricted	\$194,675	\$200,000	\$200,000
<i>Number of Gifts</i>	595	750	750
<i>Average Gift Size</i>	\$327	\$267	\$267
Temporarily (Program) Restricted	\$6,192,617	\$1,000,000	\$800,000
<u>Program-Specific Goals:</u>			
<i>Operations & Infrastructure Fund</i>	\$18,201	\$16,000	\$50,000
<i>Natural Resources Fund</i>	\$24,414	\$16,500	\$50,000
<i>Education Fund</i>	\$2,325	\$6,000	\$23,750
Permanently Restricted	\$2,143,186	\$4,000,000	\$9,000,000
Total Fundraising Revenue	\$8,530,478	\$5,200,000	\$10,000,000
Giving Society Members	2023 Actual	2024 Estimated	2025 Projected
Guardian Society	185	190	200
Preservation Society	23	25	27
Engagement Activities	2023 Actual	2024 Estimated	2025 Projected
New Donors	281	750	2435
Cultivation and Stewardship Events	17	26	12
Board and Committee Recruitment	3	0	0

Every Acre Strong: The Community Campaign for the Lake County Forest Preserves

Range	Campaign Donors			Campaign Dollars		
	Goal	As of 07.05.24	% of Goal	Goal	As of 07.05.24	% of Goal
\$2,500,000+	1	0	0%	\$2,500,000	\$0.00	0%
\$1,000,000 - \$2,499,999	3	5	167%	\$3,000,000.00	\$5,360,737.70	179%
\$500,000 - \$999,999	6	2	33%	\$3,000,000.00	\$1,000,010.30	33%
\$250,000 - \$499,999	10	1	10%	\$2,500,000.00	\$428,933.10	17%
\$100,000 - \$249,999	20	4	20%	\$2,000,000.00	\$588,068.56	29%
\$50,000 - \$99,999	20	4	20%	\$1,000,000.00	\$260,025.00	26%
\$25,000 - \$49,999	100	4	4%	\$2,500,000.00	\$102,409.00	4%
\$10,000 - \$24,999	200	14	7%	\$2,000,000.00	\$210,841.67	11%
\$5,000 - \$9,999	200	16	8%	\$1,000,000.00	\$105,451.56	11%
\$1,000 - \$4,999	200	98	49%	\$200,000.00	\$256,326.41	128%
\$250 - \$999	600	154	26%	\$150,000.00	\$61,290.54	41%
Gifts below \$249	1,500	314	21%	\$150,000.00	\$24,235.00	16%
TOTAL	2,860	616	22%	\$20,000,000	\$ 8,398,328.84	42%

FULL TIME EQUIVALENT (FTE)	2022	2023	2024	2025
Community Engagement & Partnerships	13	13.38	14.38	14.23



COMMUNITY ENGAGEMENT & PARTNERSHIPS
2025 Budget

2024 Budget	2024 Estimate	2025 Request
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Funding Sources

General Corporate Fund Tax Levy	\$2,357,201	\$2,290,138	\$2,164,020
Retirement Fund Tax Levy	193,230	187,950	209,770
Other Revenue	38,500	179,785	229,000
Total Funding	2,588,931	2,657,873	2,602,790

Expenditures

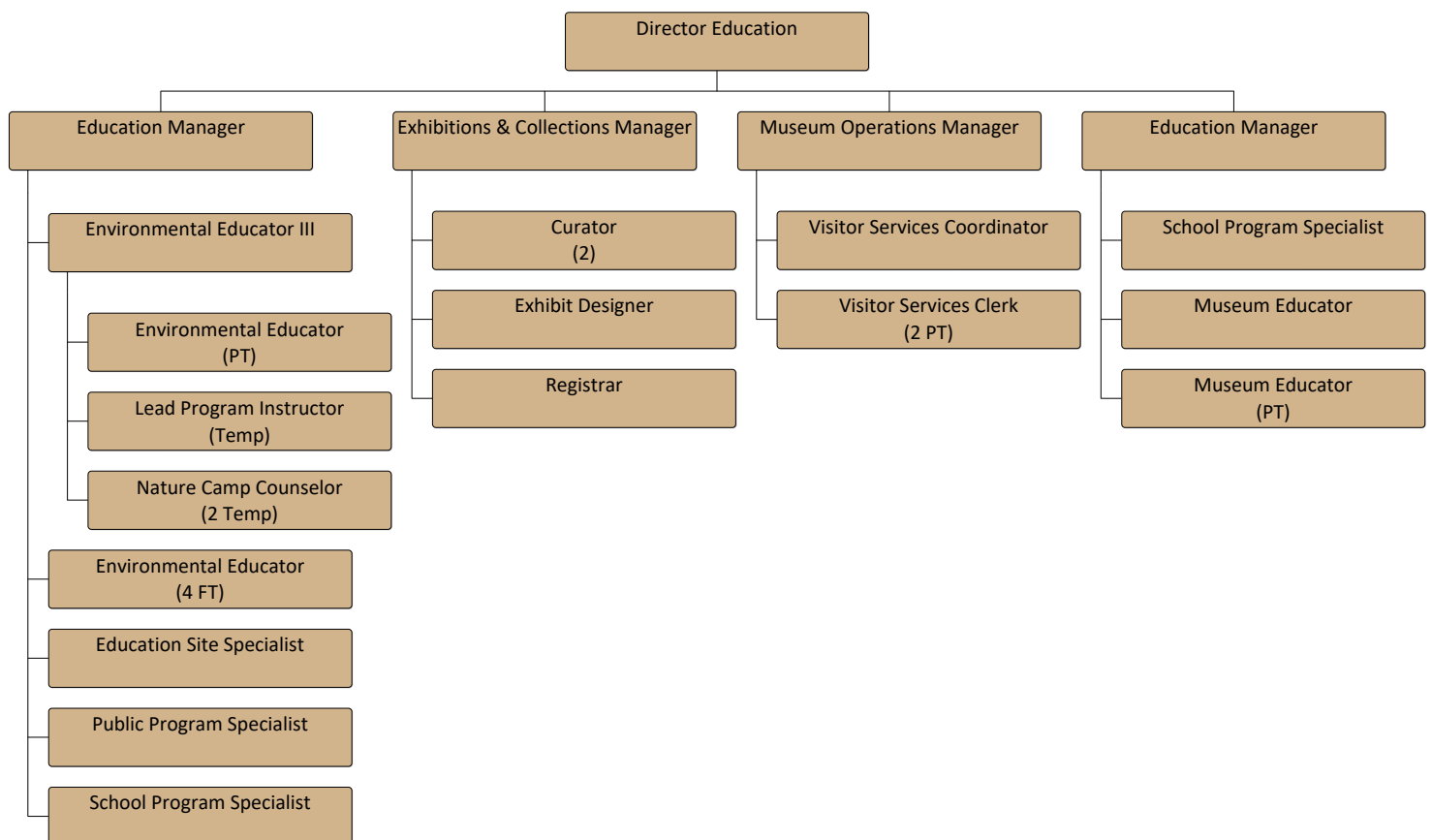
Salaries (14.23 FTE) Benefits	1,269,604	1,234,870	1,328,498
Payroll taxes and IMRF costs	184,408	183,210	192,317
Commodities	193,230	187,950	209,770
Contractuals	188,525	189,348	145,590
Total Operating Expenses	753,164	862,495	726,615
	2,588,931	2,657,873	2,602,790
Capital	0	0	0
Total Expenditures	\$2,588,931	\$2,657,873	\$2,602,790

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Request
Expenditures					
Personnel					
Salaries & Wages	839,622	932,635	1,255,254	1,230,860	1,320,742
Part Time Wages	1,672	0	13,650	0	7,056
Overtime Wages	0	0	700	510	700
Sick Pay Reimbursement	4,160	3,405	0	3,500	0
Health Insurance	120,362	126,581	184,408	183,210	192,317
Total Personnel	\$965,816	\$1,062,622	\$1,454,012	\$1,418,080	\$1,520,815
Commodities					
Office Supplies	2,776	2,275	3,100	3,100	3,360
Furniture & Equipment	1,778	0	0	0	0
Digital Supplies	1,864	0	0	0	0
Software	5,715	2,152	0	0	0
Computer Hardware	5,865	777	2,300	1,243	0
Postage	53,217	70,572	170,410	169,255	122,300
Operating Supplies	5,060	13,903	12,715	15,751	19,930
Total Commodities	\$76,273	\$89,679	\$188,525	\$189,348	\$145,590
Contractuals					
Computer Fees & Services	22,911	78,972	109,615	109,615	114,400
Consulting Fees	132,002	38,598	43,252	82,300	61,925
Advertising	2,400	90,449	117,525	117,504	75,650
Printing	78,225	135,646	260,552	261,708	216,404
Photography Services	3,985	195	0	0	0
Dues & Subscriptions	5,660	11,627	20,653	20,165	30,876
Telephone	4,961	7,607	8,650	6,260	7,200
Online Communications	18,551	0	0	0	0
Vehicle Replacement Charge	0	17,090	16,460	16,460	18,270
IT Replacement Charge	17,630	0	0	0	40,275
Professional Development	6,678	12,131	25,450	21,735	19,960
Mileage Reimbursement	156	783	900	400	900
Miscellaneous Contractuals	97,624	74,055	150,107	226,349	140,755
Total Contractuals	\$390,784	\$467,152	\$753,164	\$862,495	\$726,615
Total Operating Expenses	\$1,432,872	\$1,619,453	\$2,395,701	\$2,469,923	\$2,393,020
Capital Outlay					
Buildings & Structures	0	0	0	0	75,000
Subscription Outlay	0	70,254	0	0	0
Total Capital Outlay Expenditures	\$0	\$70,254	\$0	\$0	\$75,000
Non-operating expenses					
Principal Payments Subscription	0	21,340	0	0	0
Interest Expense - Subscription	0	209	0	0	0
Total Non-Operating Expenses	\$0	\$21,548	\$0	\$0	\$0
Total Expenditures	\$1,432,872	\$1,711,254	\$2,395,701	\$2,469,923	\$2,468,020

Private Donations & Sponsorship

Revenue received by the Preservation Foundation *	\$4,863,695	\$3,418,648	\$8,000,000	\$5,200,000	\$10,000,000
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* Funds are distributed throughout the budget as Donations and Grant Revenue as received.



General Program Statement

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

Environmental and history education programs and events for school and youth groups are offered at forest preserves throughout Lake County. Resource-based nature programs are designed to help visitors discover and enjoy the natural world, learn how to enjoy the outdoors in a safe and environmentally sustainable manner, and appreciate the District's role in improving the ecosystems and quality of life in Lake County. History and cultural-based programs help residents relate to the District through stories about the people, places and events that make Lake County unique. Educational programming for families and adults can be found at many of the District sites; school field trips are available at eight preserves and at schools. Select programs for the public and schools are also offered in a virtual format.

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

The museum is a participant in the Illinois State Library's Illinois Digital Archives (IDA) project. IDA provides online access to primary source materials in over 80 Illinois libraries, archives, museums, historical societies, and other cultural institutions.

Key Objectives for 2025

- Successfully complete the reaccreditation process for the Dunn Museum through the American Alliance for Museums.
- Return the Dunn Museum operating hours to pre-covid hours, opening 6 days a week, Tuesday- Sunday.
- Connect Lake County schools with the District's wide array of educational opportunities. Work to increase participation at all levels, especially by high school students and teachers.
- Promote public understanding of Forest Preserves' natural resource management efforts, especially among preserve neighbors and visitors, through programming, special events and volunteer projects focusing on potential public health issues, invasive species, living with wildlife and habitat restoration.
- Continue hosting high-quality special exhibitions at the Dunn Museum, including both national touring exhibitions and original exhibitions curated by District staff using the Dunn Museum collections. The current schedule for 2025 includes *The Art of Bob Ross*, an in-house exhibit featuring textiles, *Rotblatt Amrany and Childhood Classics*. Booking of the travelling exhibition, *Marvelocity: The Art of Alex Ross* will continue into 2025.
- Continue to develop content for the DunnTV YouTube channel to increase outreach to communities throughout Lake County and beyond. Continue to expand partnerships with local Native peoples to best inform our exhibits and programming. Education staff will work to update all Native peoples related

school programs to help support teachers and students with updated State Learning Standards and the new Illinois law, requiring Native American history be added to the curricula for public schools in Illinois.

- Provide a wide range of high-quality educational services throughout the District. These services will span the full range of learning styles and involvement levels. Provide scholarship opportunities for youth and programs for the public.
- Enhance public engagements at the Welcome Center at Ryerson Woods with a new approach to visitor engagement.
- Begin to offer education programming focused on the sustainability features of the new Education Center at Ryerson Woods
- Continue to build a public program model to increase public engagement that demonstrates a progression of deepening knowledge opportunities that move from Awareness to Engagement, to Action.
- Continue to broaden native landscaping program offerings with a goal to increase the use of native plants on non-Forest Preserve properties.

Education Performance Measurements	2022* ACTUAL	2023 ACTUAL	2024 ESTIMATED	2025 PROJECTED
School Group Attendance				
Environmental Education	8,711	9,599	13,000	14,000
History/Cultural Education	5,870	8,227	7,000	7,000
Other Program/Event Attendance				
Environmental Education	10,311	15,145	16,000	16,000
History/Cultural Education	4,546	5,781	5,000	5,000
Bess Bower Dunn Museum				
Museum General Admissions	15,789	14,767	16,000	17,000
Collections Customers Served	261	195	200	200
Illinois Digital Archives Page Views	25,703	23,647	25,000	25,000
Blog Page Views	73,707	99,318	80,000	85,000
Dunn TV Views (Subscribers)	13,100	24,900	20,000	25,000
Virtual Exhibit Views	5,717	6,864	6,000	6,200
Traveling Exhibit Attendance	10,937	53,841	40,000	20,000
Ryerson Welcome Center Attendance	4,627	8,809	7,500	7,500
Volunteer Hours	1,856	2,385	2,400	2,450

* impacted by COVID-19 pandemic

FULL-TIME EQUIVALENT (FTE)	2022	2023	2024	2025
EDUCATION DEPARTMENT	23.64	23.69	23.19	22.61



2024 Budget	2024 Estimate	2025 Request
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Funding Sources

General Corporate Fund Tax Levy	\$2,557,862	\$2,390,821	\$2,445,620
Retirement Fund Tax Levy	272,830	247,550	276,840
Grants and Donations	48,500	33,500	37,500
Land and Building Rentals	2,000	2,000	2,000
Charges for Service and Sales	63,000	64,960	57,500
Programs and Admissions	91,400	107,500	98,920
Other Revenues	90,350	93,600	106,640
Total Funding	3,125,942	2,939,931	3,025,020

Expenditures

Salaries (22.61 FTE)	1,792,544	1,626,460	1,753,264
Benefits	399,008	353,640	364,247
Payroll taxes and IMRF costs	272,830	247,550	276,840
Commodities	176,805	180,795	176,840
Contractuals	436,410	502,980	453,829
Total Operating Expenses	3,077,597	2,911,425	3,025,020
Capital	48,345	28,506	0
Total Expenditures	\$3,125,942	\$2,939,931	\$3,025,020



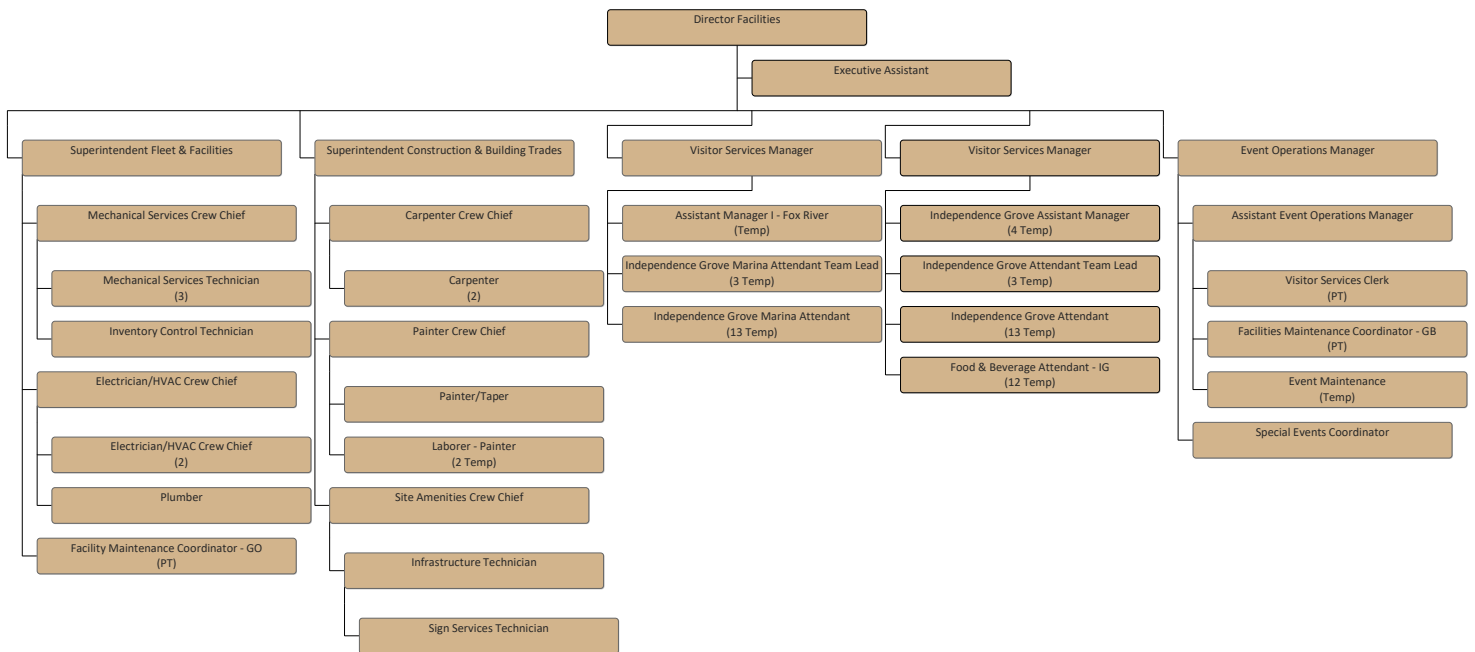
Lake County Forest Preserves

Budget Request 2025
1000 General Corporate Fund
Education Department

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Request
Expenditures					
Personnel					
Salaries & Wages	594,934	628,882	649,638	703,390	746,665
Part Time Wages	62,129	75,298	105,743	9,840	51,920
Overtime Wages	462	338	0	90	450
Sick Pay Reimbursement	4,935	862	950	900	950
Health Insurance	145,250	150,788	155,808	146,200	158,896
Total Personnel	\$807,710	\$856,168	\$912,139	\$860,420	\$958,881
Commodities					
Office Supplies	1,999	2,322	2,750	2,750	2,750
Computer Hardware	0	0	0	0	1,150
Books, Periodicals, Manuals	24	0	0	0	0
Postage	10,241	281	800	800	800
Uniforms	398	2,959	3,050	3,050	2,525
Operating Supplies	23,738	68,575	70,405	74,025	80,245
Total Commodities	\$36,401	\$74,136	\$77,005	\$80,625	\$87,470
Contractuals					
Merchant Credit Card Fees	5,772	4,975	4,500	4,500	4,500
Advertising	10,954	0	0	0	0
Printing	14,234	0	240	240	240
Dues & Subscriptions	2,358	1,760	2,230	2,230	1,364
Licenses & Permits	51	0	0	50	0
Natural Gas	1,202	1,202	1,230	1,240	1,330
Electricity	8,579	10,143	7,380	23,000	23,920
Telephone	9,150	9,550	9,700	11,930	12,100
Water & Sewer	696	1,396	870	3,220	3,350
Pest Control	99	420	180	740	180
Repairs & Maint. Building	10,120	9,204	11,960	11,960	11,960
Repairs & Maint. Equipment	0	0	200	200	200
Equipment Rental	1,159	0	1,200	1,200	1,200
Vehicle Replacement Charge	2,040	2,040	2,040	2,040	0
IT Replacement Charge	16,690	18,160	18,820	18,820	14,720
Certifications and Education	97	525	960	960	2,460
Professional Development	13,023	2,331	14,200	12,500	14,200
Mileage Reimbursement	2,005	1,458	1,500	1,500	1,503
Miscellaneous Contractuals	40,258	32,821	67,650	67,650	27,450
Total Contractuals	\$138,489	\$95,986	\$144,860	\$163,980	\$120,677
Total Operating Expenditures	\$982,600	\$1,026,290	\$1,134,004	\$1,105,025	\$1,167,028

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Request
Expenditures					
Personnel					
Salaries & Wages	379,643	609,096	722,412	704,700	736,657
Part Time Wages	34,482	26,430	72,554	24,230	67,804
Overtime Wages	265	0	0	0	0
Sick Pay Reimbursement	8,616.61	0	0	0	0
Health Insurance	92,896	165,187	199,746	182,370	182,937
Total Personnel	\$515,902	\$800,713	\$994,712	\$911,300	\$987,398
Commodities					
Office Supplies	1,873	1,211	250	450	0
Furniture & Equipment		7,086	0	0	0
Software	0	178	0	0	0
Computer Hardware	0	0	1,100	1,100	0
Books, Periodicals, Manuals	152	154	250	250	250
Postage	11,063	17,718	24,350	24,500	24,350
Uniforms	0	0	1,300	1,300	1,300
Operating Supplies	25,197	33,354	51,950	51,950	42,870
Cost of Goods Sold	25,819	19,556	20,500	20,500	20,500
Total Commodities	\$64,104	\$79,257	\$99,700	\$100,050	\$89,270
Contractuals					
Computer Fees & Services	8,423	8,877	14,120	14,120	15,610
Merchant Credit Card Fees	0	4,393	2,000	4,000	4,500
Advertising	36,493	757	900	900	900
Printing	11,800	0	1,300	1,300	300
Photography Services	1,000	500	1,500	2,400	1,800
Dues & Subscriptions	1,748	3,260	2,150	2,150	7,012
Electricity	56,662	78,725	77,190	107,600	111,910
Telephone	4,670	4,735	5,300	5,600	5,600
Pest Control	1,315	0	0	0	0
Repairs & Maint. Building	21,291	21,230	25,200	25,200	25,200
Repairs & Maint. Equipment	0	0	0	0	0
Equipment Rental	1,214	802	1,920	1,920	1,920
Vehicle Replacement Charge	2,030	2,030	2,030	2,030	0
IT Replacement Charge	18,480	20,830	22,140	22,140	22,190
Professional Development	14,148	3,866	14,230	12,730	14,230
Mileage Reimbursement	86	21	450	450	450
Miscellaneous Contractuals	39,355	66,094	66,700	84,200	72,250
Total Contractuals	\$218,714	\$216,120	\$237,130	\$286,740	\$283,872
Total Operating Expenses	\$798,720	\$1,096,090	\$1,331,542	\$1,298,090	\$1,360,540
Capital Outlay					
Miscellaneous Capital	1,800	0	20,000	0	0
Total Capital Outlay	\$1,800	\$0	\$20,000	\$0	\$0
Total Expenditures	\$800,520	\$1,096,090	\$1,351,542	\$1,298,090	\$1,360,540

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Request
Expenditures					
Commodities					
Operating Supplies	0	0	0	0	0
Total Commodities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contractuals					
Dues & Subscriptions	103.3	0	0	0	0
Licenses & Permits	0	0	0	0	0
Natural Gas	4,404	2,926	4,400	3,100	3,320
Electricity	4,845	4,860	5,300	6,030	6,270
Telephone	2,436	1,805	2,600	2,020	2,300
Pest Control	708	720	800	800	800
Repairs & Maint. Building	760	0	5,000	5,000	5,000
IT Replacement Charge	1,250	0	0	0	0
Miscellaneous Contractuals	0	0	500	500	500
Total Contractuals	\$14,507	\$10,311	\$18,600	\$17,450	\$18,190
Total Operating Expenses	\$14,507	\$10,311	\$18,600	\$17,450	\$18,190



General Program Statement

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

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

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

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

Key Objectives for 2025

- Strategically grow business and private rental program at Greenbelt Cultural Center and the Lodge at ThunderHawk Golf Club to maximize public access and revenue-generating potential, particularly during underutilized rental periods.
- Continue expansion opportunities at the Beer Garden at Independence Grove maximizing public access and revenue generation through semi-private use and public programming.
- Explore the expansion of public programming at Independence Grove to improve public access during off-season operation.
- Foster the safety culture for Construction and Trades through programs such as "Stop the Job", collection of incident data and a standing safety agenda item for Department leadership meetings.
- Standardize permitted use of preserves through Special Use, Open Area, and Vendor permitting seizing the opportunity to reinforce the District's commitment to responsible stewardship.
- Continue to seek out efficiencies in customer service through on-line access and "one-stop" e-commerce transactions with the public.

- Continue to follow the “Green Fleet Policy” through the procurement of electric vehicles and equipment whenever possible, while expanding District electrification infrastructure. Work with Community Engagement staff to promote the same.
- Emphasize the importance of preventative maintenance practices with Facilities and Trades staff with the goal of seeking out efficiencies, savings on repairs, and reducing “down time” due to the mechanical failure.
- Work with Facilities and Trades staff to continue ADA compliance throughout the District.

Fox River Preserve and Marina

Fox River Forest Preserve’s 330-acres provide year-round general public access, outdoor recreation and environmental education opportunities in a riverfront preserve. The preserve includes a 4-lane boat launch, six courtesy docks, a 169-slip marina, two rental shelters, year-round restrooms, a group camping area, parking, indoor boat storage and 2.4 miles of trails along the river shoreline and through the oak woodlands. The Business Development Division manages all of the boating operations, which include the marina, launch and boat storage.

PERFORMANCE MEASUREMENTS	2022 ACTUAL	2023 ACTUAL	2024 ESTIMATED	2025 PROPOSED
Boat Slip Lease Revenue	\$194,142	\$188,926	\$200,000	\$200,000
Boat Launch Revenue	\$39,264	\$46,040	\$37,825	\$42,000
Boat Storage Revenue	\$121,877	\$140,710	\$131,461	\$128,500

Greenbelt Cultural Center

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

PERFORMANCE MEASUREMENTS	2022 ACTUAL	2023 ACTUAL	2024 ESTIMATED	2025 PROPOSED
Greenbelt Rental Revenue	\$178,480	\$181,482	\$185,000	\$200,000

The Lodge at ThunderHawk

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

PERFORMANCE MEASUREMENTS	2022 ACTUAL	2023 ACTUAL	2024 ESTIMATED	2025 PROPOSED
Thunderhawk Rental Revenue	\$55,379	\$72,767	\$80,000	\$100,000

Independence Grove

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

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

PERFORMANCE MEASUREMENTS	2022 ACTUAL	2023 ACTUAL	2024 ESTIMATED	2025 PROPOSED
Boat Rental Revenue	\$212,910	\$211,184	\$270,000	\$270,000
Beer Garden Revenue	\$166,590	\$180,052	\$210,000	\$225,000
Parking Fee Revenue	\$ 91,876	\$ 88,570	\$55,000**	\$55,000**
Concessionaire Revenue	\$441,963	\$423,375	\$150,000*	\$250,000
Site Rental Revenue	\$ 49,622	\$ 40,773	\$ 47,000	\$ 47,000

*New concessionaire in 2024

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

FULL TIME EQUIVALENT (FTE)	2022	2023	2024	2025
FACILITIES	65.71	36.16*	36.16	36.16

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

2024 Budget	2024 Estimate	2025 Request
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Funding Sources

General Corporate Fund Tax Levy	\$3,700,074	\$3,890,494	\$2,750,277
Development Fund Tax Levy	\$226,440	\$235,366	\$229,440
Retirement Fund Tax Levy	353,270	378,430	380,070
Grants & Donations	-	-	-
Land and Building Rentals	418,680	418,680	395,680
Charges for Service and Sales	1,810,510	1,829,400	1,910,945
Permits	29,000	29,000	29,000
Programs and Admissions	55,000	55,000	55,000
Concessionaire Revenue	250,000	250,000	250,000
Other Revenue	366,870	348,160	193,240
Total Funding	7,209,844	7,434,530	6,193,652

Expenditures

Salaries (36.16 FTE)	2,321,083	2,486,390	2,407,040
Benefits	542,649	461,400	481,992
Payroll taxes and IMRF costs	353,270	378,430	380,070
Commodities	1,113,270	1,131,712	1,121,820
Contractuals	830,400	910,667	909,430
Total Operating Expenses	5,160,672	5,368,599	5,300,352
Capital	2,049,172	2,065,931	893,300
Total Expenditures	\$7,209,844	\$7,434,530	\$6,193,652

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Request
Revenues					
Sale of Fixed Assets	51,377	267	0	0	0
Land & Building Leases	324,601	338,277	390,400	390,400	390,400
Miscellaneous Revenue	22,534	7,926	4,460	11,260	4,760
District Housing Rental	42,516	41,316	28,280	28,280	5,280
Concessionaire Revenue	441,963	423,375	250,000	250,000	250,000
Licenses	28,742	28,742	27,110	27,110	27,780
Donations	10,875	9,750	0	0	0
Picnic Permits	1,780	1,745	2,000	2,000	2,000
Special Use Permits	18,535	27,456	25,000	25,000	25,000
Fishing Permits	0	0	2,000	2,000	2,000
Equipment Rental	212,910	211,184	270,000	270,000	270,000
Packaged Sales	1,492	2,583	2,050	2,210	2,020
Food and Beverage Sales	168,622	184,574	216,000	216,000	229,000
Seasonal Marina Slip-Resident	103,561	101,594	110,000	110,000	110,000
Seasonal Marina Slip-Non Res	90,581	87,332	90,000	90,000	90,000
Daily Slip Fee	3,453	4,145	3,000	2,000	3,000
Boat Launch Season Pass	3,940	5,370	3,500	4,830	4,000
Resident Daily Boat Launch	14,059	16,445	18,000	15,000	18,000
Boat Storage	83,131	89,033	80,000	80,000	85,000
Marina Store Sales	1,047	1,825	3,000	3,000	3,000
Boat In/Out Service	32,992	36,590	28,000	36,500	30,000
Trailer Storage	14,493	15,087	12,000	16,400	13,500
Parking Fees	91,876	88,571	55,000	55,000	55,000
Non-Resident Daily Boat Launch	22,113	24,219	15,000	23,500	20,000
Interest Income-Leases	9,960	10,641	0	0	0
Lake County Fuel Revenue	115,402	85,853	100,000	100,000	100,000
Total Revenues	\$1,912,553	\$1,843,898	\$1,734,800	\$1,760,490	\$1,739,740
Expenditures					
Personnel					
Salaries & Wages	1,812,927	1,898,999	1,958,894	2,261,460	2,036,725
Part Time Wages	187,530	177,455	356,919	221,700	364,315
Overtime Wages	4,743	4,264	2,000	1,730	4,000
Sick Pay Reimbursement	13,904	3,898	3,270	1,500	2,000
Health Insurance	460,624	491,036	542,649	461,400	481,992
Total Personnel	\$2,479,728	\$2,575,652	\$2,863,732	\$2,947,790	\$2,889,032
Commodities					
Office Supplies	2,363	2,388	2,750	2,780	2,800
Furniture & Equipment	4,106	20,426	18,000	18,000	16,000
Software	237	0	0	0	0
Computer Hardware	0	989	0	1,085	0
Postage	43	171	920	920	720
Gasoline & Oil	376,305	348,707	410,500	410,500	410,500
Uniforms	10,416	9,891	10,950	10,950	10,950
Small Tools & Equipment	24,841	23,499	25,550	28,150	25,650
Building Maint. Supplies	98,663	112,471	106,200	106,200	106,600

	2022	2023	2024	2024	2025
	Actual	Actual	Budget	Estimate	Request
Ground Maint. Supplies	1,234	1,760	0	6,300	0
Equipment Maint. Supplies	207,259	209,126	187,100	192,047	191,100
Vehicle Maint. Supplies	61,673	52,316	50,000	50,000	50,000
Inventory Variances	0	(16,502)	1,000	1,000	1,000
Operating Supplies	59,697	46,600	72,800	73,600	72,800
Cost of Goods Sold	52,830	61,409	53,800	53,800	60,000
Total Commodities	\$899,667	\$873,252	\$939,570	\$955,332	\$948,120
Contractuals					
Computer Fees & Services	3,290	5,760	16,800	17,700	16,800
Merchant Credit Card Fees	31,316	40,210	30,000	30,000	30,000
Advertising	5,417	3,619	5,500	5,500	2,350
Printing	256	4,662	2,540	2,540	2,540
Dues & Subscriptions	1,354	1,705	3,660	3,710	4,290
Licenses & Permits	9,224	12,017	12,900	13,550	13,260
Natural Gas	79,280	61,407	77,550	73,590	78,810
Electricity	133,871	154,901	152,640	183,670	191,010
Telephone	16,912	18,412	19,110	20,800	20,870
Water & Sewer	18,170	21,659	22,010	21,580	24,440
Pest Control	3,729	5,338	6,800	6,800	7,300
Repairs & Maint. Building	57,771	44,758	98,100	102,642	97,600
Repairs & Maint. Grounds	0	6,936	10,500	10,500	11,000
Repairs & Maint. Equipment	45,479	88,757	87,050	112,264	94,800
Repairs & Maint. Vehicles	16,745	51,283	25,000	25,000	25,000
Equipment Rental	17,464	8,477	26,470	27,770	26,470
Vehicle Replacement Charge	52,825	44,470	44,670	44,670	61,630
IT Replacement Charge	33,610	45,740	46,460	46,460	42,020
Equipment Replacement	0	5,830	5,360	5,360	5,360
Certifications and Education	185	185	2,470	2,470	2,470
Professional Development	629	2,547	20,200	20,200	21,700
Mileage Reimbursement	2,041	2,823	3,650	3,650	4,600
Real Estate & Drainage Taxes	1,107	1,083	2,000	7,145	2,000
Miscellaneous Contractuals	52,042	58,868	56,220	64,110	67,370
Total Contractuals	\$582,716	\$691,448	\$777,660	\$851,681	\$853,690
Total Operating Expenses	\$3,962,111	\$4,140,352	\$4,580,962	\$4,754,803	\$4,690,842
Capital					
Heavy Equipment	0	0	0	0	15,000
Computer Hardware	0	29,541	0	0	0
Computer Software	0	0	0	0	67,300
Furniture & Fixtures	27,402	3,170	0	0	0
Lease Outlay	29,946	0	0	0	0
Miscellaneous Capital	27,845	0	0	0	0
Total Capital	\$85,193	\$32,711	\$0	\$0	\$82,300
Non-Operating					
Lease Liability Issued	(29,946)	0	0	0	0
Principal Payment Lease	5,838	5,889	0	0	0
Interest Expense - Lease	387	336	0	0	0

	2022	2023	2024	2024	2025
	Actual	Actual	Budget	Estimate	Request
Transfers	4,500	4,500	4,500	4,500	4,500
Total Non-Operating	(\$19,221)	\$10,725	\$4,500	\$4,500	\$4,500
Net Tax Levy Impact	\$2,115,530	\$2,339,890	\$2,850,662	\$2,998,813	\$3,037,902



Lake County Forest Preserves

Budget Request 2025
1000 General Corporate Fund
Facilities - Fox River Marina

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Request
Revenues					
Miscellaneous Revenue	4,871	5,372	4,200	5,330	4,500
Seasonal Marina Slip-Resident	103,561	101,594	110,000	110,000	110,000
Seasonal Marina Slip-Non Res	90,581	87,332	90,000	90,000	90,000
Daily Slip Fee	3,453	4,145	3,000	2,000	3,000
Boat Launch Season Pass	3,940	5,370	3,500	4,830	4,000
Resident Daily Boat Launch	14,059	16,445	18,000	15,000	18,000
Boat Storage	83,131	89,033	80,000	80,000	85,000
Boat In/Out Service	32,992	36,590	28,000	36,500	30,000
Trailer Storage	14,493	15,087	12,000	16,400	13,500
Non-Resident Daily Boat Launch	22,113	24,219	15,000	23,500	20,000
Total Revenues	\$373,192	\$385,186	\$363,700	\$383,560	\$378,000
Expenditures					
Personnel					
Salaries & Wages	11,251	13,009	14,750	14,730	15,257
Part Time Wages	19,864	19,730	31,220	22,780	30,503
Overtime Wages	69	0	0	0	0
Sick Pay Reimbursement	0	0	210	0	0
Health Insurance	4,677	3,483	3,810	2,330	2,196
Total Personnel	\$35,861	\$36,223	\$49,990	\$39,840	\$47,956
Commodities					
Office Supplies	244	429	500	500	500
Postage	19	11	70	70	70
Uniforms	193	0	200	200	200
Small Tools & Equipment	317	22	400	400	400
Building Maint. Supplies	0	0	300	300	300
Equipment Maint. Supplies	13,911	13,937	15,100	15,100	15,100
Operating Supplies	355	1,205	500	500	500
Total Commodities	\$15,039	\$15,603	\$17,070	\$17,070	\$17,070
Contractuals					
Merchant Credit Card Fees	13,778	17,598	14,000	14,000	14,000
Advertising	0	0	500	500	500
Printing	65	74	100	100	100
Telephone	1,495	1,370	1,550	1,600	1,600
Pest Control	0	1,080	0	0	2,000
Equipment Rental	0	0	1,170	1,170	1,170
IT Replacement Charge	1,390	1,300	1,310	1,310	1,130
Mileage Reimbursement	0	0	100	100	100
Miscellaneous Contractuals	796	1,093	0	1,080	4,500
Total Contractuals	\$17,524	\$22,515	\$18,730	\$19,860	\$25,100
Non-Operating					
Lease Liability Issued	(5,513)	0	0	0	0
Lease Outlay	5,513	0	0	0	0
Principal Payment Lease	1,075	1,084	0	0	0
Interest Expense - Lease	71	62	0	0	0
Non-Operating	\$1,146	\$1,146	\$0	\$0	\$0
Total Expenditures	\$69,570	\$75,486	\$85,790	\$76,770	\$90,126
Net Tax Levy Impact	(\$303,622)	(\$309,700)	(\$277,910)	(\$306,790)	(\$287,874)

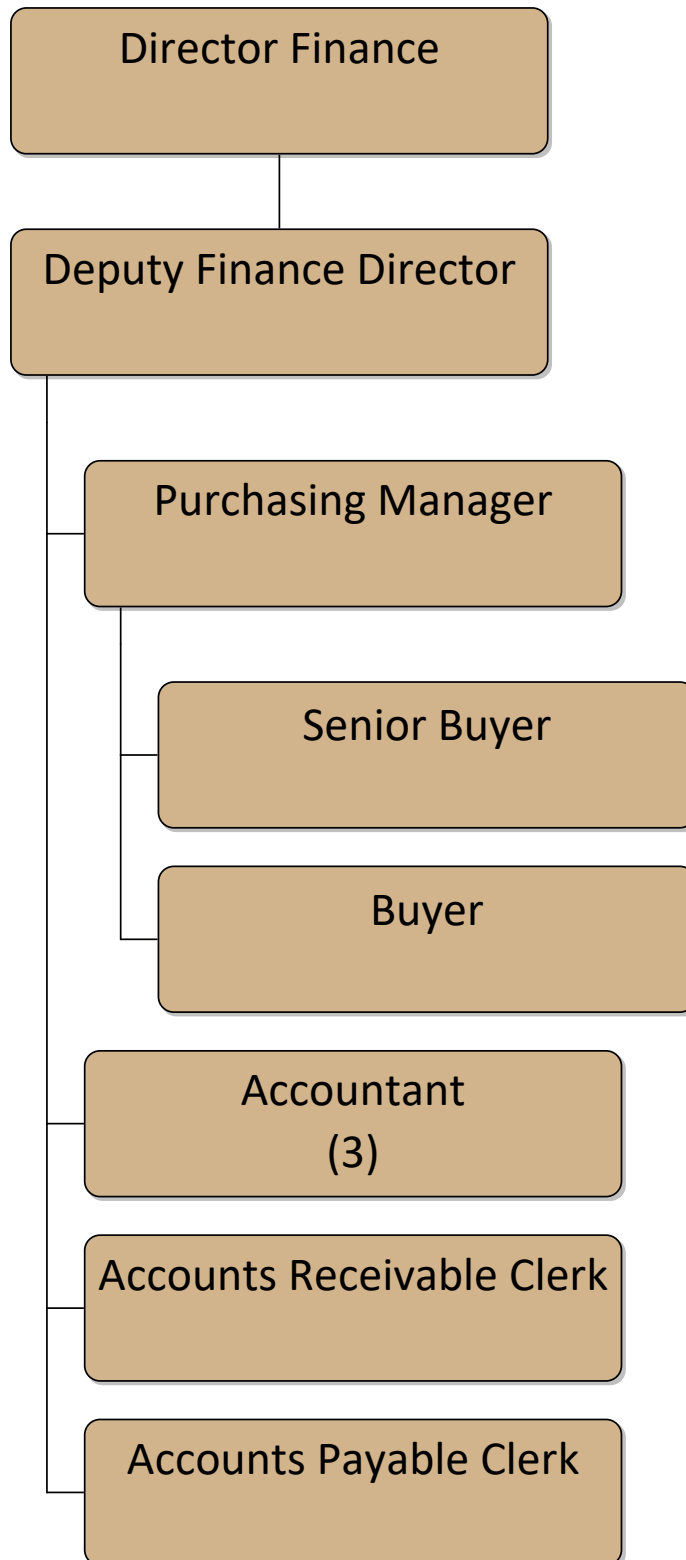
	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Request
Revenues					
Sale of Fixed Assets	3,077	267	0	0	0
Land & Building Leases	47,842	39,028	45,000	45,000	45,000
Miscellaneous Revenue	834	2,364	200	5,860	200
Concessionaire Revenue	441,963	423,375	250,000	250,000	250,000
Donations	6,500	9,750	0	0	0
Picnic Permits	1,780	1,745	2,000	2,000	2,000
Fishing Permits	0	0	2,000	2,000	2,000
Equipment Rental	212,910	211,184	270,000	270,000	270,000
Packaged Sales	1,492	2,583	2,050	2,210	2,020
Food and Beverage Sales	168,622	184,574	216,000	216,000	229,000
Marina Store Sales	1,047	1,825	3,000	3,000	3,000
Parking Fees	91,876	88,571	55,000	55,000	55,000
Total Revenues	\$977,943	\$965,265	\$845,250	\$851,070	\$858,220
Expenditures					
Salaries & Wages	143,428	208,191	193,010	369,960	209,777
Part Time Wages	126,959	111,746	233,412	155,550	233,412
Overtime Wages	3,175	1,768	0	880	2,000
Sick Pay Reimbursement	0	0	1,060	0	0
Health Insurance	49,996	53,414	62,180	65,020	67,144
Total Personnel	\$323,557	\$375,120	\$489,662	\$591,410	\$512,333
Office Supplies	1,528	1,292	1,500	1,500	1,500
Furniture & Equipment	0	16,545	14,000	14,000	14,000
Postage	5	160	150	150	150
Uniforms	5,971	5,281	5,500	5,500	5,500
Small Tools & Equipment	120	557	600	820	700
Building Maint. Supplies	1,971	2,759	3,500	3,500	3,500
Equipment Maint. Supplies	64,313	36,913	42,000	42,000	42,000
Operating Supplies	29,717	25,743	39,200	40,000	39,200
Cost of Goods Sold	52,830	61,409	53,800	53,800	60,000
Total Commodities	\$156,455	\$150,660	\$160,250	\$161,270	\$166,550
Computer Fees & Services	0	199	6,600	6,600	6,600
Merchant Credit Card Fees	11,889	12,051	10,000	10,000	10,000
Advertising	1,289	1,326	1,400	1,400	100
Printing	191	2,059	2,300	2,300	2,300
Dues & Subscriptions	264	820	1,480	1,480	1,580
Licenses & Permits	2,625	2,229	2,200	2,850	2,850
Natural Gas	10,392	7,312	9,940	5,270	5,640
Electricity	6,606	7,869	10,160	12,960	13,480
Telephone	2,145	2,432	2,600	2,570	2,510
Water & Sewer	3,498	3,654	3,690	5,390	5,600
Repairs & Maint. Building	1,782	456	4,100	4,100	4,100
Repairs & Maint. Equipment	525	2,889	6,900	6,900	6,900
Equipment Rental	1,025	1,177	4,800	6,100	4,800
IT Replacement Charge	7,810	14,560	12,960	12,960	13,490
Certifications and Education	0	0	90	90	90



	2022	2023	2024	2024	2025
	Actual	Actual	Budget	Estimate	Request
Professional Development	604	888	7,500	7,500	7,500
Mileage Reimbursement	133	0	100	100	700
Miscellaneous Contractuals	42,230	45,282	32,200	38,700	39,850
Total Contractuals	\$93,009	\$105,204	\$119,020	\$127,270	\$128,090
Total Operating Expenses	\$573,021	\$630,984	\$768,932	\$879,950	\$806,973
Capital					
Computer Hardware	0	29,541	0	0	0
Furniture & Fixtures	9,129	3,170	0	0	0
Lease Outlay	24,433	0	0	0	0
Miscellaneous Capital	27,845	0	0	0	0
Total Capital	\$61,407	\$32,711	\$0	\$0	\$0
Non-Operating					
Lease Liability Issued	(24,433)	0	0	0	0
Principal Payment Lease	4,763	4,805	0	0	0
Interest Expense - Lease	316	274	0	0	0
Total Non-Operating	(\$19,354)	\$5,079	\$0	\$0	\$0
Total Expenses & Non-Operating	\$615,074	\$668,774	\$768,932	\$879,950	\$806,973
Net Tax Levy Impact	(\$362,869)	(\$296,491)	(\$76,318)	\$28,880	(\$51,247)

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Request
Revenues					
Land & Building Leases	178,480	181,482	200,000	200,000	200,000
Miscellaneous Revenue	0	0	0	0	0
Total Revenues	\$178,480	\$181,482	\$200,000	\$200,000	\$200,000
Expenditures					
Personnel					
Salaries & Wages	163,909	238,175	259,850	267,240	269,440
Part Time Wages	22,572	26,517	28,365	22,870	35,844
Overtime Wages	253	0	0	0	0
Sick Pay Reimbursement	1,302	2,397	0	0	0
Health Insurance	39,385	54,765	55,880	49,450	52,025
Total Personnel	\$227,423	\$321,854	\$344,095	\$339,560	\$357,309
Commodities					
Office Supplies	327	487	500	530	550
Furniture & Equipment	1,233	3,548	4,000	4,000	2,000
Software	237	0	0	0	0
Postage	0	0	50	50	50
Building Maint. Supplies	1,418	1,348	1,400	1,400	1,800
Operating Supplies	5,640	2,980	5,600	5,600	5,600
Total Commodities	\$8,855	\$8,362	\$11,550	\$11,580	\$10,000
Contractuals					
Computer Fees & Services	0	720	2,000	2,000	2,000
Merchant Credit Card Fees	5,649	10,561	6,000	6,000	6,000
Advertising	717	400	600	600	0
Printing	0	48	140	140	140
Dues & Subscriptions	589	575	950	950	950
Licenses & Permits	20	0	650	650	650
Natural Gas	6,147	4,489	5,800	5,720	6,130
Electricity	18,352	22,896	18,870	28,740	29,890
Telephone	4,338	4,825	5,000	6,500	6,600
Water & Sewer	1,678	1,633	1,770	1,700	1,770
Pest Control	0	18	500	500	500
Repairs & Maint. Building	1,380	4,038	7,000	7,000	6,500
Repairs & Maint. Equipment	0	1,393	7,150	7,150	6,400
Equipment Rental	1,256	2,574	8,000	8,000	8,000
IT Replacement Charge	4,930	4,490	5,050	5,050	4,890
Professional Development	0	793	3,100	3,100	3,600
Mileage Reimbursement	679	778	600	600	950
Miscellaneous Contractuals	5,696	9,405	19,500	19,500	19,500
Total Contractuals	\$51,430	\$69,635	\$92,680	\$103,900	\$104,470
Total Operating Expenses	\$287,707	\$399,851	\$448,325	\$455,040	\$471,779
Net Tax Levy Impact	\$109,228	\$218,369	\$248,325	\$255,040	\$271,779

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Request
Revenues					
Land & Building Leases	55,379	72,767	100,000	100,000	100,000
Total Revenues	\$55,379	\$72,767	\$100,000	\$100,000	\$100,000
Expenditures					
Personnel					
Part Time Wages	0	0	5,616	0	5,616
Total Personnel	\$0	\$0	\$5,616	\$0	\$5,616
Commodities					
Office Supplies	232	180	250	250	250
Furniture & Equipment	2,873	334	0	0	0
Computer Hardware	0	989	0	0	0
Postage	0	0	350	350	150
Building Maint. Supplies	286	993	1,000	1,000	1,000
Operating Supplies	749	1,217	1,500	1,500	1,500
Total Commodities	\$4,140	\$3,713	\$3,100	\$3,100	\$2,900
Contractuals					
Computer Fees & Services	237	1,033	1,000	1,000	1,000
Merchant Credit Card Fees	0	0	0	0	0
Advertising	1,413	1,894	2,000	2,000	1,750
Printing	0	2,481	0	0	0
Dues & Subscriptions	0	0	950	1,000	1,200
Pest Control	0	0	300	300	300
Repairs & Maint. Building	0	0	4,000	4,000	4,000
Repairs & Maint. Equipment	430	1,607	5,000	5,000	3,500
IT Replacement Charge	0	0	1,000	1,000	1,000
Equipment Rental	996	0	0	0	160
Professional Development	0	155	1,100	1,100	1,100
Mileage Reimbursement	0	141	450	450	450
Miscellaneous Contractuals	1,070	452	2,000	2,000	1,000
Total Contractuals	\$4,146	\$7,763	\$17,800	\$17,850	\$15,460
Total Operating Expenses	\$8,287	\$11,476	\$26,516	\$20,950	\$23,976
Capital Outlay					
Furniture & Fixtures	18,273	0	0	0	0
Total Capital Outlay	\$18,273	\$0	\$0	\$0	\$0
Non-Operating Expenses					
Transfers	4,500	4,500	4,500	4,500	4,500
Total Non-Operating Expenses	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500
Total Expenses	\$31,060	\$15,976	\$31,016	\$25,450	\$28,476
Net Tax Levy Impact	(\$24,320)	(\$56,791)	(\$68,984)	(\$74,550)	(\$71,524)



General Program Statement

The Finance Department effectively manages the District’s accounting and treasury functions, debt and assets management, and fiscal responsibility and accountability to support the District strategic plan. The Purchasing division also operates within Finance.

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

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

Key Objectives for 2025

- Maintain the District’s strong financial performance through continued conservative financial management.
- Monitor the county’s equalized assessed valuation and plan accordingly.
- Continue to monitor and adjust budget assumptions and update 10-year financial forecast.
- Develop and administer a high quality annual operating budget and Capital Improvement Plan in coordination with department directors and standing committees.

PERFORMANCE MEASUREMENTS	2022 ACTUAL	2023 ACTUAL	2024 ESTIMATED	2025 PROJECTED
Debt Rating – Standard & Poor’s ⁽¹⁾	AAA	AAA	AAA	AAA
Debt Rating – Moody’s ⁽¹⁾	Aaa	Aaa	Aaa	Aaa
Number of Debt Issuances or Refunding’s	2	0	0	0

(1) Highest rating

FULL TIME EQUIVALENT (FTE)	2022	2023	2024	2025
Finance Department	9	9	10	10

2024 Budget	2024 Estimate	2025 Request
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Funding Sources

General Corporate Fund Tax Levy	\$1,472,500	\$1,404,800	\$1,617,765
Retirement Fund Tax Levy	137,150	126,810	147,240
Investment Income (Audit Fund)	5,300	5,300	5,300
Use of Audit Fund balance	11,218	-	9,190
Total Funding	1,626,168	1,536,910	1,779,495

Expenditures

Salaries (10.00 FTE)	909,832	841,900	941,216
Benefits	182,836	163,310	191,109
Payroll taxes and IMRF costs	137,150	126,810	147,240
Commodities	8,850	8,850	10,350
Contractuals	387,500	396,040	436,720
Total Operating Expenses	1,626,168	1,536,910	1,726,635
Capital	0	0	52,860
Total Expenditures	\$1,626,168	\$1,536,910	\$1,779,495

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Request
Expenditures					
Personnel					
Salaries & Wages	587,881	668,520	805,534	739,400	832,436
Overtime Wages	0	0	0	0	0
Sick Pay Reimbursement	2,344	2,221	1,600	2,270	2,500
Health Insurance	106,710	124,663	167,346	147,020	174,859
Total Personnel	\$696,936	\$795,404	\$974,480	\$888,690	\$1,009,795
Commodities					
Office Supplies	6,927	5,215	5,600	5,600	7,500
Furniture & Equipment	0	0	1,500	1,500	1,000
Computer Hardware	0	0	0	0	0
Postage	1,377	1,409	1,750	1,750	1,850
Operating Supplies	0	521	0	0	0
Total Commodities	\$8,304	\$7,145	\$8,850	\$8,850	\$10,350
Contractuals					
Computer Fees & Services	133,884	140,370	151,020	151,020	173,740
Advertising	175	384	700	700	200
Printing	4,198	3,344	3,900	3,900	3,600
Dues & Subscriptions	854	1,174	1,270	1,420	1,300
Electricity	41,545	57,721	56,590	78,890	82,050
Telephone	2,477	2,592	2,720	2,650	2,700
Water & Sewer	4,066	4,229	4,400	4,680	5,740
Disposal Services	1,253	1,637	1,800	1,830	1,850
Pest Control	581	616	640	640	640
Repairs & Maint. Building	18,735	18,681	19,600	21,990	25,810
Repairs & Maint. Equipment	175	145	180	180	180
Equipment Rental	5,407	5,900	8,100	7,320	6,050
IT Replacement Charge	10,140	10,610	10,690	10,690	9,810
Professional Development	6,022	7,549	11,400	11,400	12,450
Mileage Reimbursement	25	31	50	50	50
Miscellaneous Contractuals	40,658	18,943	21,440	21,560	21,500
Total Contractuals	\$270,195	\$273,928	\$294,500	\$318,920	\$347,670
Total Operating Expenditures	\$975,435	\$1,076,477	\$1,277,830	\$1,216,460	\$1,367,815
Capital Outlay					
Computer Software	0	0	0	0	52,860
Lease Capital Outlay	34,970	0	0	0	0
Total Capital Outlay Expenditures	\$34,970	\$0	\$0	\$0	\$52,860
Non-operating expenses					
Principal Payments Leases	6,213	6,878	6,980	6,980	8,250
Interest Expense - Leases	451	392	290	290	340
Total Non-Operating Expenses	\$6,664	\$7,269	\$7,270	\$7,270	\$8,590
Total Expenditures	\$1,017,069	\$1,083,747	\$1,285,100	\$1,223,730	\$1,429,265

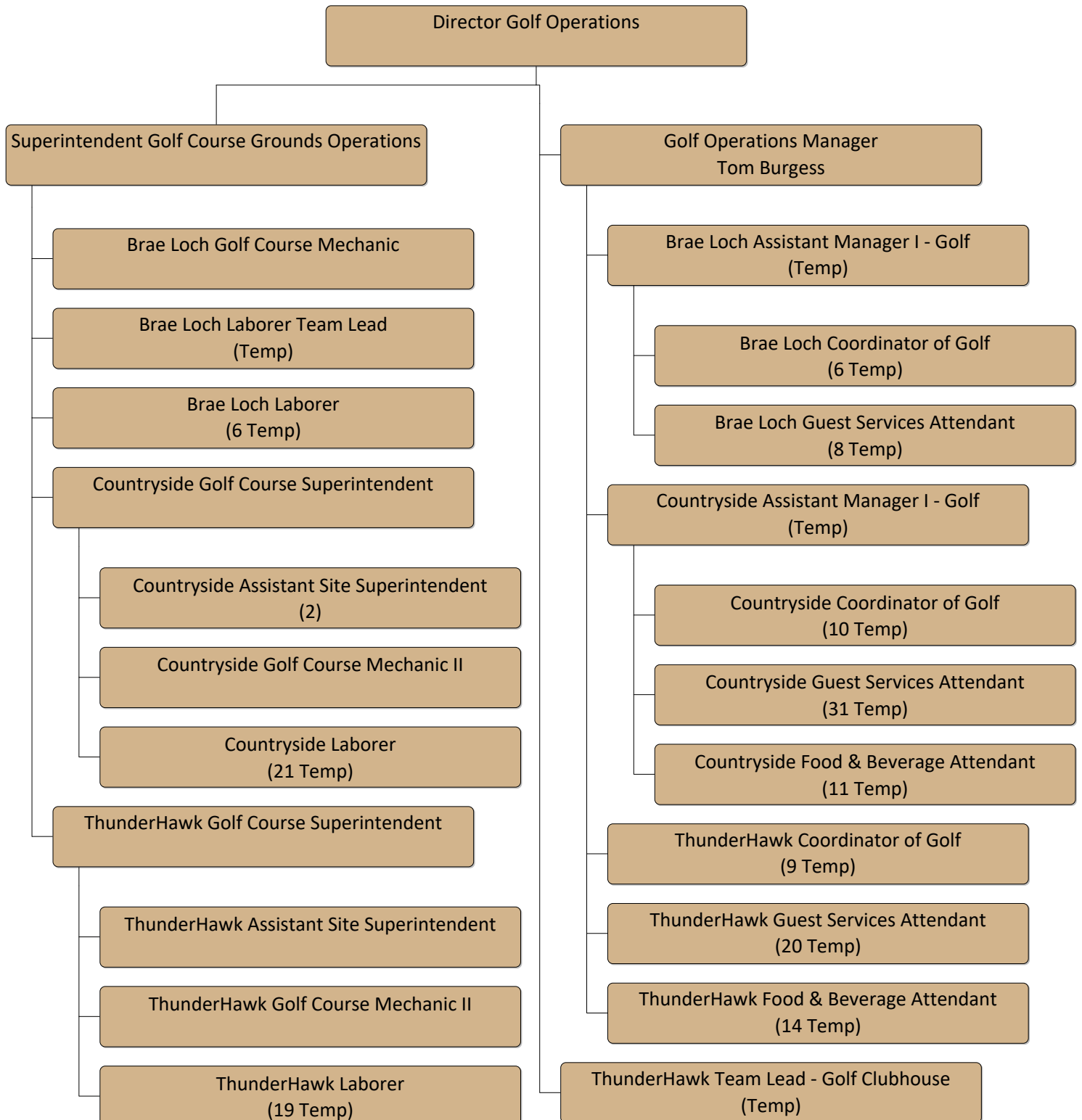


Budget Request for Fiscal Year 2025

2200 Audit Fund

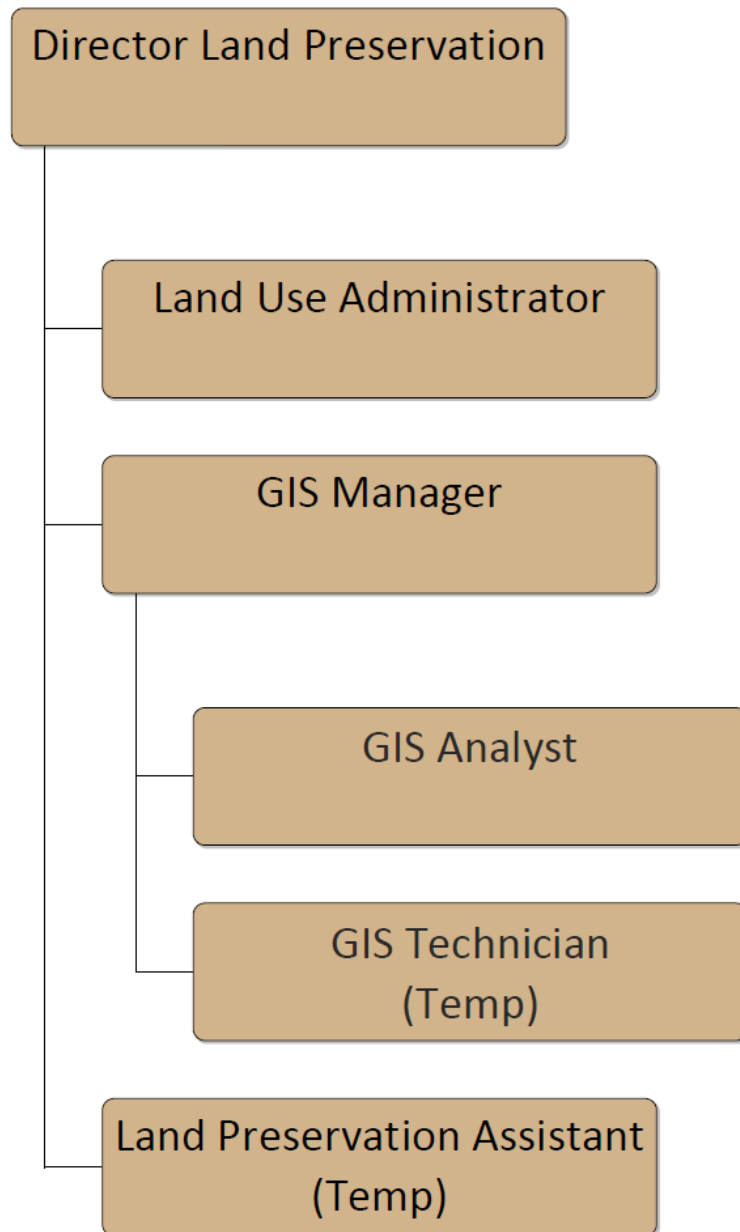
Finance Department

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Request
Expenditures					
Salaries & Wages	67,975	74,036	102,698	100,230	106,280
Sick Pay Reimbursement	168	0	0	0	0
Health Insurance	10,617	11,135	15,490	16,290	16,250
Total	\$78,761	\$85,171	\$118,188	\$116,520	\$122,530
Auditing Fees	56,925	71,410	72,550	61,670	67,200
Computer Fees & Services	4,682	6,979	7,430	7,430	7,640
Consulting Fees	745	2,900	5,000	0	5,000
Advertising	0	45	0	0	0
IT Replacement Charge	520	620	750	750	620
Total	\$62,872	\$81,954	\$85,730	\$69,850	\$80,460
Total Operating Expenses	\$141,633	\$167,125	\$203,918	\$186,370	\$202,990
Capital					
Computer Software	0	0	0	0	0
Total Capital	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$141,633	\$167,125	\$203,918	\$186,370	\$202,990



The Golf Department budget summary information and reports are located in the Enterprise Fund section, starting on page 172. [Link to page.](#)

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General Program Statement

The Department manages the District's land preservation and acquisition program and offers a comprehensive land planning approach to analyzing potential land purchases that provide opportunities to expand existing preserves, initiate greenway and trail corridor preservation, and preserve natural resource areas including wetlands, prairies, wildlife habitats and forested areas. Also, the District's integrated Geographic Information System (GIS) Division is based within the Department and provides innovation and assistance to all other departments with any GIS needs.

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

Key Objectives for 2025

- Continue to align the District's land acquisition plan with the approved Strategic Plan.
- Continue implementation of a land preservation program that is consistent with the following adopted goals: 1) Protect Wildlife Habitat 2) Preserve Wetlands, Prairies and Forests 3) Provide Trails, Greenways and River/Lake Access 4) Protect Against Flooding 5) Save Large Refuges 6) Expand Existing Preserves 7) Create New Open Spaces 8) Funding Enhancement and Leveraging 9) Developing Strategic Partnerships.
- Utilize the Lake County Green Infrastructure Model & Strategy (GIMS), building on the previous efforts of the Chicago Wilderness Regional Green Infrastructure Vision (GIV), by identifying a more-refined green infrastructure network model with higher resolution and more up-to-date Geographic Information System (GIS) data, to provide a framework for identifying land conservation, public access, and restoration opportunities.
- Continue to work with the Administration and Natural Resources Departments on the modernization of the ecological database and its associated GIS applications. The database provides staff with an efficient means of collecting, analyzing, and using the information to support the District's restoration and wildlife preservation goals.
- Continue to expand and improve the District's enterprise GIS by working with all Departments to improve data collection, analysis methods and business workflows. Increase desktop, server, online and application licensing across all departments, District contractors, technicians, and volunteers.
- Continue working with partners to plan and implement partnership trails. Support that effort through land preservation consistent with the District's land preservation goals and the Strategic Plan.
- Work closely with the Community Engagement and Partnerships Department to foster strategic partnerships to leverage lands and funding from private non-profit sources, state and federal grants, including: the Open Space Lands Acquisition and Development (OSLAD) and Land and Water Conservation Fund (LAWCON) programs, intergovernmental agreements, donations and conservation easements.

- Work with the Preservation Foundation to actively solicit private donations for the District’s ongoing land acquisition efforts through either monetary or land donations consistent with the District’s preservation plans.
- Work with the Preservation Foundation to identify and obtain funds that can be directed toward the endowment in conjunction with new acquisitions or restructuring existing agreements with partners or lease- and license-holders.
- Continue to develop and enhance working relationships and partnerships with non-profit land conservation organizations (Lake Forest Open Lands Association, The Nature Conservancy, Citizens for Conservation, Lake Bluff Open Lands, the Barrington Area Conservation Trust, and Openlands) that will identify and preserve properties that will enhance the District’s landholdings.
- Develop strategies to acquire and/or preserve in-holdings throughout the District with special emphasis on those in-holdings that could negatively impact natural resource protection of adjacent District lands due to environmental contaminations, and on those that could provide public access opportunities, buffers to existing trails or locations for accessibility improvements.
- Analyze potential land acquisition programs or partnerships in urbanized areas of the county that may include the purchase of smaller parcels to meet the open space needs of an urban population or connectivity and access project needs to benefit underserved areas.
- Work with elected state officials from Lake County, environmental groups and the statewide Forest Preserve District coalition to monitor and stabilize the OSLAD and LAWCON grant programs on land acquisition funding.
- Continue to identify and implement opportunities for protection of District holdings through property restrictions such as conservation easements, deed restrictions or nature preserve dedications, as appropriate.

<u>PERFORMANCE MEASUREMENTS</u>	2022 ACTUAL	2023 ACTUAL	2024 ESTIMATED	2025 PROJECTED
Annual District Acres Preserved (includes easements)	0.1	99.3	226.9	619.6
Percent of County Preserved by District	10.30%	10.34%	10.42%	10.62%
Percent of County Preserved with Partners (Goal = 20%)	18.5% (55,610 acres)	18.57% (55,955.3 acres)	18.65% (56,195.3 acres)	18.85% (56,814.9 acres)
Number of District Sites	64	64	65	65
Average District per-acre cost for land	\$0	\$4,853	\$61,684	\$31,791
Total District acreage	31,054.7	31,154.1	31,380.8	32,000.4

NOTE: Bond Funds from the 2008 Referendum were exhausted in July 2020; subsequent acquisitions were and will be completed as donations, using funds reallocated from other accounts, or from special line-items within the budget, and using funds from the May 2024 \$20,000,000 Limited Bonds.

LAND PRESERVATION	2022	2023	2024	2025
FULL TIME EQUIVALENT (FTE)	10.2	10.6	12.06	*5.06

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



2024 Budget	2024 Estimate	2025 Request
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Funding Sources

Development Fund Tax Levy	\$617,450	\$586,740	\$54,145
Retirement Fund Tax Levy	53,320	54,750	63,630
Grants and Doanations	-	-	-
Investment Income (Development Fund)	7,500	7,500	7,500
Other Revenues	-	515,000	600,000
Bond Proceeds	-	20,214,320	-
Use of Fund balance	865,318	865,318	17,500,340
Total Funding	1,543,588	22,243,628	18,225,615

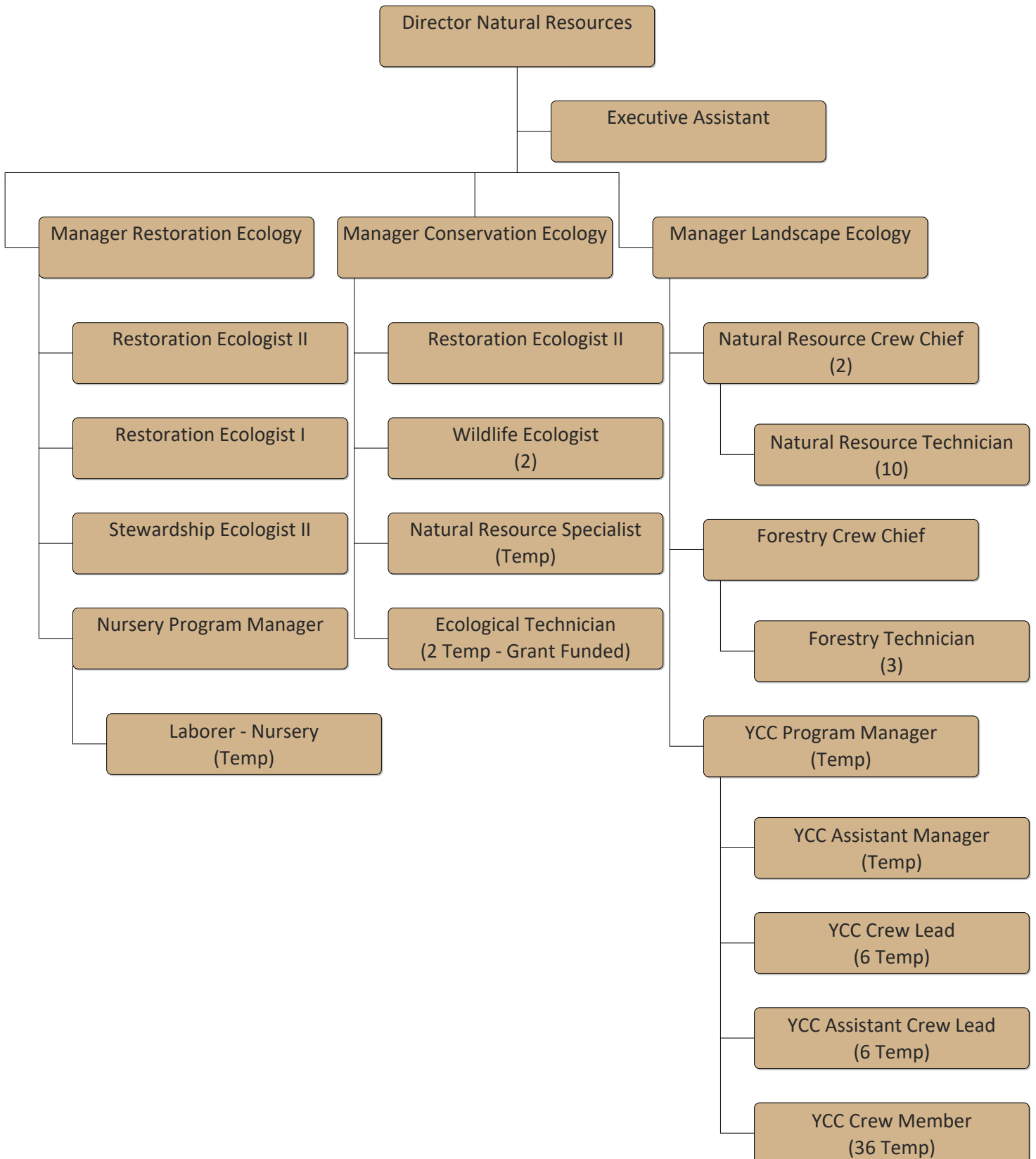
Expenditures

Salaries (5.06 FTE)	355,074	364,480	407,705
Benefits	56,964	31,120	31,430
Payroll taxes and IMRF costs	53,320	54,750	63,630
Commodities	6,728	3,140	4,135
Contractuals	206,185	407,260	205,755
Total Operating Expenses	678,271	860,750	712,655
Capital (including land acquisition)	865,318	3,368,038	17,512,960
Total Expenditures	\$1,543,588	\$4,228,788	\$18,225,615

	*2022 Actual	*2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Expenditures Personnel					
Salaries & Wages	0	0	313,754	362,400	366,685
Part Time Wages	0	0	39,820	0	39,520
Overtime Wages	0	0	0	580	0
Sick Pay Reimbursement	0	0	1,500	1,500	1,500
Health Insurance	0	0	56,964	31,120	31,430
Total Personnel Commodities	\$0	\$0	\$412,038	\$395,600	\$439,135
Office Supplies	0	0	850	800	850
Software	0	0	0	0	250
Books, Periodicals, Manuals	0	0	105	40	25
Postage	0	0	210	100	210
Uniforms	0	0	563	200	300
Equipment Maintenance Supplies	0	0	250	0	250
Operating Supplies	0	0	4,750	2,000	2,250
Total Commodities Contractuals	\$0	\$0	\$6,728	\$3,140	\$4,135
Architect Fees	0	0	0	0	0
Legal Fees	0	0	17,500	17,500	17,500
Engineering Fees	0	0	0	5,000	10,000
Computer Fees & Services	0	0	86,070	80,870	87,850
Consulting Fees	0	0	20,000	30,770	25,000
Advertising	0	0	0	0	0
Printing	0	0	100	60	100
Dues & Subscriptions	0	0	2,500	0	2,500
Electricity	0	0	5,150	0	0
Telephone	0	0	3,000	2,780	3,000
Water & Sewer	0	0	405	0	0
Disposal Services	0	0	125	0	0
Pest Control	0	0	55	0	0
Repairs & Maintenance Building	0	0	2,050	0	0
Repairs & Maintenance Equipment	0	0	250	0	0
Equipment Rental	0	0	1,335	0	0
Vehicle Replacement Charge	0	0	6,745	6,745	0
IT Replacement Charge	0	0	10,475	10,475	8,530
Equipment Replacement Charge	0	0	600	600	0
Certifications and Education	0	0	200	200	200
Professional Development	0	0	7,500	2,000	4,000
Mileage Reimbursement	0	0	125	0	75
Real Estate & Drainage Taxes	0	0	30,000	27,000	35,000
Miscellaneous Contractuals	0	0	0	0	0
Total Contractuals	\$0	\$0	\$194,185	\$184,000	\$193,755
Total Operating Expenses	\$0	\$0	\$612,951	\$582,740	\$637,025
Capital Outlay					
Buildings & Structures	0	0	0	0	0
Miscellaneous Capital	0	0	0	0	12,620
Total Capital Outlay	\$0	\$0	\$0	\$0	\$12,620
Total Expenditures	\$0	\$0	\$612,951	\$582,740	\$649,645

*Note: Due to restructuring in 2024 the Land Preservation Department's 2022 & 2023 actuals are included on the Planning Department Budget Summary page, formerly these two departments were combined as the Planning and Land Preservation Department.

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Request
Capital Outlay					
Bond Issuance Costs	0	0	0	211,260	0
Land Acquisition	0	0	0	2,500,000	17,500,340
Title Fees	0	0	0	2,720	0
Tax Prorations	0	0	0	0	0
Other Land Acquisition Costs	0	0	0	0	0
Appraisal Fees	0	0	0	0	0
Engineering Fees	0	0	0	0	0
Legal Fees	0	0	0	0	0
Total Capital Outlay Expenditures	\$0	\$0	\$0	\$2,713,980	\$17,500,340
Total Expenditures	\$0	\$0	\$0	\$2,713,980	\$17,500,340



General Program Statement

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

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

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

Key Objectives for 2025

1. Aggressively pursue and take a leadership role with strategic partnerships, productive collaborations, grant funding, and revenue opportunities.
2. Implement the Road Map to 2025 Steward Healthy Landscapes Strategic Objective
 - Nature-Based Solutions for Climate Resiliency
 - Water Resources
 - Green Infrastructure
 - Conservation Planning
3. **Conserve Nature at a Landscape Scale**
 - Continue implementation of the Lake County Green Infrastructure Model and Strategy that recommends four 10,000-acre ecological complexes, which include large woodland, wetland and prairie habitats, Lake Michigan protection/restoration areas, water resource areas, and to determine the economic value of ecosystem services including carbon sequestration.

- Continue pilot project for the removal of buckthorn around Middlefork Savanna Forest Preserve and communicating with area neighbors. Seek opportunities to expand the program across the District.
- Continue the partnership with the Friends of Nature Preserves to grow a volunteer stewardship group at the nature preserve at Middlefork Savanna, Wadsworth Savanna and other nature preserves. This partnership serves as a model for training new volunteers and preserve stewards.
- Continue to enhance and increase the volunteer stewardship program to support current land stewardship efforts and engage the next generation of ecological stewards and volunteers.
- Continue work with Resource Environmental Services, Inc. to create a wetland mitigation bank at Prairie Stream Forest Preserve and continue development and planning for a bank at Ray Lake Forest Preserve. Together, these mitigation banks will include the restoration of 750 acres of wetlands, prairies and savannas.
- Coordinate the U.S. Army Corps of Engineers Section 206 Aquatic Ecosystem Restoration Program at Dutch Gap Forest Preserve. This program will restore natural communities including marsh, wet meadow, wet prairie, mesic and dry prairie, mesic and dry oak savanna, and wet and open woodlands. Once agricultural practices cease, the Dutch Gap Canal will be re-meandered, and drain tiles will be disabled to restore the hydrology and geomorphology to a natural state. This will support the restoration and establishment of native plant and animal species over the 791-acre site.
- Collaborate and coordinate the design phase of the U.S. Army Corps of Engineers Aquatic Ecosystem Restoration Project titled “The Pollack Lake and Hastings Creek Riparian Wetlands at Raven Glen”. This project seeks to restore 429 acres at Raven Glen Forest Preserve including marsh, wet meadow, wet prairie, mesic and dry prairie and seeks to re-meander Hasting Creek.
- Continue leading the Chiwaukee Prairie-Illinois Beach Lakeplain Collaboration with Illinois and Wisconsin Departments of Natural Resources, Wisconsin Nature Conservancy and others to restore the historic hydrological conditions to Spring Bluff Forest Preserve and other natural communities of the Lake Plain.
- Participate in the Barrington Greenway Initiative collaborating with Citizens for Conservation, Forest Preserve District of Cook County, McHenry County Conservation District, Friends of the Forest Preserves, and Bobolink Foundation for restoration efforts at Grassy Lake Forest Preserve, Cuba Marsh Forest Preserve, and other open spaces in and around the southwestern portion of the County.
- Continue priority habitat restoration projects at Greenbelt, Grant Woods, Van Patten Woods, Lakewood, Kettle Grove, Grassy Lake, Middlefork Savanna, Rollins Savanna, Spring Bluff, Captain Daniel Wright Woods, Lyons Woods, Pine Dunes, Prairie Wolf and Wadsworth Savanna Forest Preserves, Grainger Woods Conservation Preserve, and Edward L. Ryerson Conservation Area.
- Continue to participate in the Chicago Wilderness Alliance as a leader in conservation and land management across the region.
- Develop a plan for Lake Marie Forest Preserve that balances habitat restoration needs with providing access to water resources for Lake County residents.

4. Prevent Species Loss

- Coordinate with partners to protect and recover Chicago Wilderness' Priority Species.
- Continue to provide leadership for the Blanding's turtle recovery effort.
- Collaborate with the Illinois Orchid Society and the Chicago Botanic Garden to augment existing populations of native orchids and other rare plant species, including the purple fringed orchid and showy lady's slippers, through the development of recovery protocols. These efforts will include monitoring, hand pollination, and propagation to increase both the number and population size of rare orchid species.
- Continue collaboration with the Chicago Botanic Garden to develop recovery protocols for rare plant species that require augmented management to ensure their persistence in Lake County, including ginseng, goldenseal, and hoary puccoon.
- Continue collaboration with Chicago Wilderness, Peggy Notebaert Nature Museum, and Lincoln Park Zoo for the development of re-introduction strategies for Blanding's turtle, massasauga rattlesnake, spotted salamander, and the wood frog.
- Continue the operation of the native seed nursery, producing seed for restoration projects that are not available in the commercial marketplace. Provide seed and plugs of rare local genotypes for installation in high quality restoration areas.
- Continue District's annual reforestation program, planting native trees and shrubs, focusing these efforts on potential 1,000-acre woodland complexes.
- Continue implementation of the Deer Management Program, including the strategic expansion of the program.
- Implement the Oak Ecosystem Recovery Plan and continue to collaborate with regional partners on oak awareness month and the development of a community involvement project to protect, enhance, and expand oak communities in the region.
- Continue collaboration with the Morton Arboretum and the Chicago Regional Tree Initiative for the recovery of oak ecosystems, increase of county-wide tree canopy, and reduction of European buckthorn.

5. Improve Water Quality

- Serve on the Lake County Stormwater Management Commission's Technical Advisory Committee to recommend changes to the Water Development Ordinance that will accommodate future and newly identified baseline flood conditions.
- Participate in the Des Plaines River and North Branch Watershed Workgroup to develop a baseline assessment and identify impairments in the Des Plaines River and Chicago River watershed and begin the development of an aquatic resource management program.
- Participate in Lake County Stormwater Management Commission's Des Plaines River, Lake Michigan and Manitou Creek Watershed planning efforts.
- Collaborate with Lake County Public Health Department to provide safe waters in which the communities of Lake County may swim and recreate.
- Manage aquatic ecosystems, including invasive species control.

6. Data-driven Conservation

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

PERFORMANCE MEASUREMENTS	2022 ACTUAL	2023 ACTUAL	2024 ESTIMATED	2025 PROJECTED
Prairie, Woodland, Wetlands Seeded (acres)	145	82	145	250
Reforestation (trees/shrubs planted)	2,554	2,071	2,145	2,000
Prescribed Burn Management (acres)	1,925	2,220	4,000	3,200
Small Invasive Tree and Shrub Control (acres)	554	438	566	400
Selective Clearing Projects (acres)	240	183	143	50
Herbaceous Invasive Plant Control (acres)	8,600	5,034	6,721	6,250
Volunteer Stewardship (hours)	15,736	15,017	15,000	15,500
Native Seed Nursery Seed (value)	\$183,000	\$161,000	\$175,000	\$185,000

FULL TIME EQUIVALENT (FTE)	2022	2023	2024	2025
NATURAL RESOURCES	33.71	35.71	37.71	37.57



2024 Budget	2024 Estimate	2025 Request
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Funding Sources

Development Fund Tax Levy	\$4,401,180	\$4,688,256	\$4,597,556
Retirement Fund Tax Levy	393,560	410,760	449,910
Grants and Donations	3,297,928	1,470,587	342,360
Land and Building Rentals	295,000	295,000	185,000
Other Revenues	27,300	32,900	27,300
Use of Fund balance	795,022	12,041	-
Total Funding	9,209,990	6,909,544	5,602,126

Expenditures

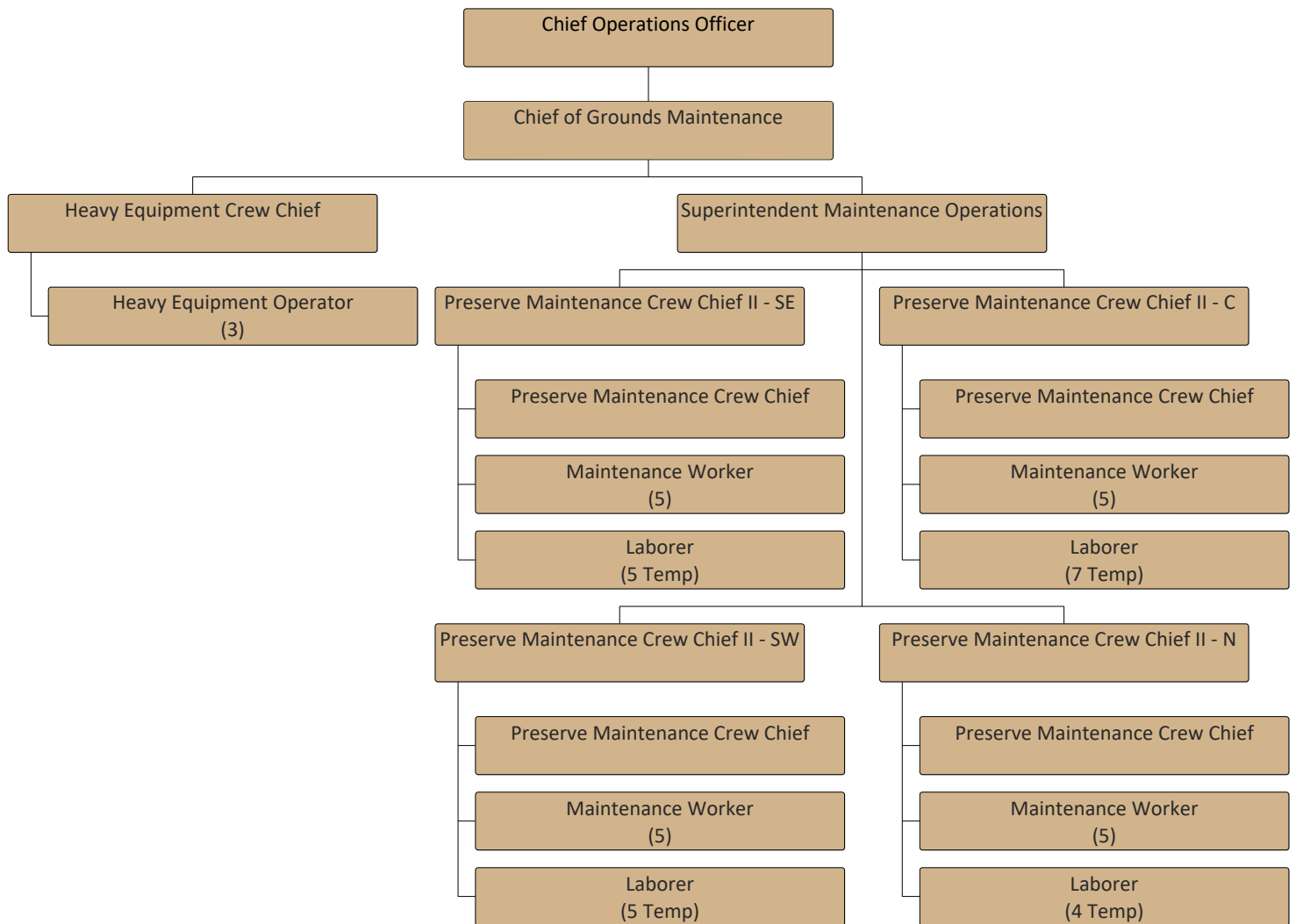
Salaries (37.57 FTE)	2,585,784	2,698,810	2,849,312
Benefits	485,591	457,060	502,457
Payroll taxes and IMRF costs	393,560	410,760	449,910
Commodities	174,600	212,760	189,324
Contractuals	2,385,133	1,648,233	1,531,671
Total Operating Expenses	6,024,668	5,427,623	5,522,674
Capital	3,185,322	1,481,922	79,452
Total Expenditures	\$9,209,990	\$6,909,544	\$5,602,126

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Request
Expenditures					
Personnel					
Salaries & Wages	1,967,948	2,083,474	2,266,397	2,405,470	2,429,918
Part Time Wages	62,940	42,719	76,427	88,370	110,924
Overtime Wages	8,347	24,379	40,000	32,540	35,000
Sick Pay Reimbursement	29,142	7,537	8,000	7,900	9,500
Health Insurance	340,402	403,701	470,677	436,410	468,927
Total Personnel	\$2,408,779	\$2,561,810	\$2,861,501	\$2,970,690	\$3,054,269
Commodities					
Office Supplies	944	1,632	1,200	1,100	1,200
Digital Supplies	50	0	0	0	0
Books, Periodicals, Manuals	0	403	300	300	300
Postage	12,116	1,710	1,900	1,810	1,900
Uniforms	13,941	7,389	10,600	10,300	10,600
Small Tools & Equipment	15,330	9,299	10,300	9,500	14,024
Ground Maintenance Supplies	77,788	103,611	101,000	127,140	111,000
Equipment Maintenance Supplies	799	0	0	0	0
Operating Supplies	36,253	51,327	49,300	47,560	50,300
Total Commodities	\$157,220	\$175,371	\$174,600	\$197,710	\$189,324
Contractuals					
Legal Fees	38,651	7,623	10,000	5,000	10,000
Computer Fees & Services	1,849	2,630	2,280	2,280	4,786
Consulting Fees	140,164	166,076	255,952	255,823	195,000
Advertising	741	419	2,300	500	1,800
Printing	4,214	1,134	150	150	6,000
Dues & Subscriptions	19,010	13,108	13,980	13,480	13,980
Licenses & Permits	2,909	6,286	8,000	8,000	8,000
Natural Gas	5,723	5,661	7,130	6,500	6,960
Electricity	7,559	10,502	10,300	14,350	0
Telephone	20,796	22,780	24,990	25,300	24,950
Water & Sewer	739	769	810	850	0
Disposal Services	286	126	230	260	0
Pest Control	106	112	110	110	110
Insect Management Control	19,500	208,060	331,301	208,060	195,000
Ecological Land Management Contract	482,603	329,903	527,527	305,500	425,000
Repairs & Maintenance Building	4,162	4,169	3,130	5,880	3,130
Repairs & Maintenance Grounds	0	0	5,000	2,500	5,000
Equipment Rental	21,968	32,504	33,170	33,270	33,170
Vehicle Replacement Charge	109,130	107,540	108,940	108,940	144,250
IT Replacement Charge	29,870	34,380	32,670	32,670	30,750
Equipment Replacement Charge	84,220	84,210	121,890	121,890	128,585
Certifications and Education	1,906	5,709	10,750	5,220	4,050
Professional Development	4,844	12,422	9,550	11,290	10,550
Mileage Reimbursement	2,876	3,517	4,600	5,100	5,100
Miscellaneous Contractuals	41,678	74,831	275,095	59,500	33,500
Total Contractuals	\$1,045,502	\$1,134,472	\$1,799,856	\$1,232,423	\$1,289,671
Total Operating Expenses	\$3,611,501	\$3,871,653	\$4,835,957	\$4,400,823	\$4,533,264
Capital Outlay					
Buildings & Structures	0	0	0	0	0
Capital Improvements-Preserves	0	0	52,000	52,000	0
Heavy Equipment	0	382,547	262,100	258,700	0
Machinery & Tools	0	0	0	0	13,282
Lease Outlay	6,356	0	0	0	0
Miscellaneous Capital	7,983	14,004	14,013	14,013	66,170
Total Capital Outlay Expenditures	\$14,339	\$396,550	\$328,113	\$324,713	\$79,452
Non-Operating Expenses					
Principal Payment Lease	1,129	1,250	0	0	0
Interest Expense Lease	82	71	0	0	0
Total Non-Operating Expenses	\$1,211	\$1,321	\$0	\$0	\$0
Total Expenditures	\$3,627,051	\$4,269,524	\$5,164,070	\$4,725,536	\$4,612,716



Budget Request 2025
6100 Youth Conservation Corps
Natural Resources Department

	2022	2023	2024	2024	2025
	Actual	Actual	Budget	Estimate	Request
Expenditures					
Personnel					
Part Time Wages	73,344	75,225	194,960	110,880	206,480
FICA Contributions	5,611	5,755	14,914	8,480	15,800
Total Expenditures	\$78,955	\$80,980	\$209,874	\$119,360	\$222,280





General Program Statement

The Grounds Maintenance Department performs grounds and trail maintenance, tree and turf maintenance, garbage pick-up, snow removal and general upkeep of preserves; provides program support to other departments by preparing sites for special events and programs and performing site cleanups after major events; assists with the District's natural resources management program through invasive species removal and control and controlled burning; and performs utility, roadway and major trail repairs along with other types of service requiring heavy construction equipment.

Key Objectives for 2025

- Maintain and improve existing developed preserves, trails and facilities to publicly expected standards.
- Provide maintenance services to support on-going programs and projects, and new initiatives in other departments.
- Manage in-house staff and outsourced service contracts to provide grounds and infrastructure maintenance using financial resources efficiently.
- Perform additional maintenance responsibilities for recently developed and acquired properties and those scheduled for development and acquisition within the next fiscal year. Continue to ensure coverage of land-banked properties.
- Work with Planning staff to analyze and prioritize rehabilitation and redevelopment opportunities of preserves in which infrastructure is nearing the end of useful life and use patterns have changed over time, with the intent to reduce impervious surface, eliminate adverse impacts to natural resources, reduce long term operational expenses and provide improved recreational experiences.
- Continue trail resurfacing and repair projects throughout the District trail system.
- Continue to review snow and ice control procedures to make improvements in managing the amount of salt (chlorides) applied.

PERFORMANCE MEASUREMENTS	2022 ACTUAL	2023 ACTUAL	2024 ESTIMATED	2025 PROJECTED
Improved Sites	47	47	47	47
Unimproved Sites	16	16	16	16
Trail Miles Maintained	209	206	208	209
Parking Lots Maintained	146	146	146	147

FULL TIME EQUIVALENT (FTE)	2022	2023	2024	2025
Operations – Grounds Maintenance	63.71	42.31*	42.31	42.31

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



2024 Budget	2024 Estimate	2025 Request
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Funding Sources

General Corporate Fund Tax Levy	\$3,889,070	\$4,134,551	\$3,929,121
Development Fund Tax Levy	1,137,857	1,032,940	1,168,140
Retirement Fund Tax Levy	450,150	480,560	484,510
Charges for Service and Sales	0	0	0
Other Revenue	17,000	14,790	16,000
Total Funding	5,494,077	5,662,841	5,597,771

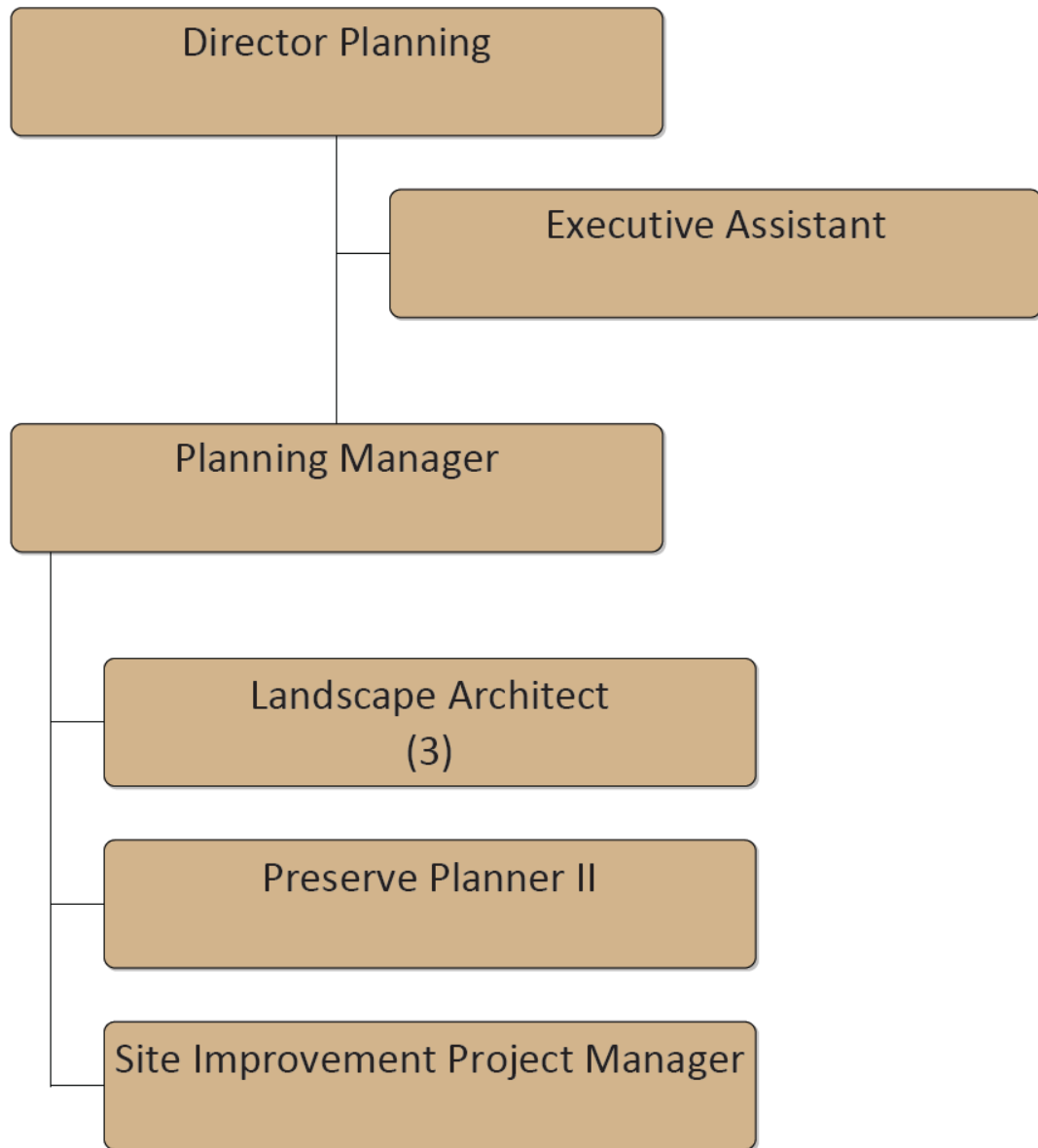
Expenditures

Salaries (42.31 FTE)	2,957,634	3,157,440	3,068,488
Benefits	711,493	639,990	692,998
Payroll taxes and IMRF costs	450,150	480,560	484,510
Commodities	440,200	441,000	445,200
Contractuals	844,600	852,360	873,575
Total Operating Expenses	5,404,077	5,571,350	5,564,771
Capital	90,000	91,491	33,000
Total Expenditures	\$5,494,077	\$5,662,841	\$5,597,771



Budget Request 2025
1000 General Corporate Fund
Operations - Grounds Maintenance Department

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Expenditures					
Personnel					
Salaries & Wages	1,906,164	2,094,479	2,014,422	2,451,580	2,109,083
Part Time Wages	183,901	198,661	299,150	186,020	299,145
Overtime Wages	45,984	43,848	69,200	41,400	69,200
Sick Pay Reimbursement	4,015	1,961	7,050	3,000	7,050
Health Insurance	493,555	564,972	585,938	529,000	543,743
Total Personnel	\$2,633,619	\$2,903,920	\$2,975,760	\$3,211,000	\$3,028,221
Commodities					
Postage	0	29	0	0	0
Uniforms	17,301	13,276	19,200	19,200	19,200
Small Tools & Equipment	21,435	20,738	16,000	16,000	16,000
Building Maintenance Supplies	0	22	0	300	0
Ground Maintenance Supplies	60,050	66,884	90,000	90,000	90,000
Equipment Maintenance Supplies	0	108	0	500	0
Inventory Variances	910	0	0	0	0
Landscaping, Trees, Shrubs	2,405	3,200	5,000	5,000	5,000
Operating Supplies	82,016	97,204	91,500	91,500	96,500
Total Commodities	\$184,118	\$201,461	\$221,700	\$222,500	\$226,700
Contractuals					
Computer Fees & Services	5,163	1,632	6,100	6,100	2,000
Advertising	0	1,210	0	0	0
Dues & Subscriptions	0	324	0	0	0
Telephone	20,339	19,412	24,880	21,080	22,000
Disposal Services	81,961	103,144	105,020	108,500	119,500
Repairs & Maintenance Grounds	143,719	192,084	220,110	220,110	220,140
Equipment Rental	0	5,938	4,800	4,800	4,800
Vehicle Replacement Charge	122,580	121,110	121,790	121,790	119,520
IT Replacement Charge	28,890	28,600	24,850	24,850	25,030
Equipment Replacement Charge	116,520	117,070	114,470	114,470	120,620
Certifications and Education	7,965	10,549	2,640	10,330	6,640
Professional Development	(1,891)	3,059	12,200	12,200	14,200
Mileage Reimbursement	0	132	0	0	0
Miscellaneous Contractuals	5,432	4,652	2,750	2,750	2,750
Total Contractuals	\$530,677	\$608,916	\$639,610	\$646,980	\$657,200
Total Operating Expenses	\$3,348,414	\$3,714,296	\$3,837,070	\$4,080,480	\$3,912,121
Capital Outlay					
Motor Vehicles	0	35,610	0	0	0
Heavy Equipment	56,164	0	69,000	68,861	33,000
Total Capital Outlay Expenditures	\$56,164	\$35,610	\$69,000	\$68,861	\$33,000
Total Expenditures	\$3,404,579	\$3,749,906	\$3,906,070	\$4,149,341	\$3,945,121



General Program Statement

The Planning Department evaluates the utilization and condition of the District's site infrastructure, including trails, roads, parking, bridges, tunnels, site amenities and recreation features. It also prepares master plans, site designs and engineering plans to repair and upgrade existing features and provide new public access and site infrastructure projects as outlined in the Board-approved Capital Improvement Plan. The Department provides contract administration of consultant and contractor work and coordinates and manages construction and implementation. It also contributes comprehensive land planning analysis for 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.

Key Objectives for 2025

- Continue implementation of the approved Ten-Year Capital Improvement Plan.
- Continue analyzing and prioritizing rehabilitation and redevelopment opportunities of preserves in which infrastructure is nearing the end of useful life and use patterns have changed over time, with the intent to right-size impervious surfaces, eliminate adverse impacts to natural resources, reduce long term operational expenses and provide improved recreational experiences.
- Continue the collaboration and planning of the Regional Greenway Trail System focusing on opportunities and actions that: complete the Millennium and Fort Hill Trails; continue preliminary trail routing studies for the Chain O' Lakes Bike Path through Bluebird Meadow Forest Preserve; continue preliminary trail routing studies for Middlefork Trail and Greenway from Route 22 to Old Elm Road; assist Lake County Division of Transportation (LCDOT) with planning and implementation of the Route 137 Patriot Path and assist LCDOT with planned improvements to Riverwoods Road to further improve non-motorized connections to Edward L. Ryerson Conservation Area.
- Continue working with LCDOT to extend the Millennium Trail route through the Round Lake area as part of LCDOT's Cedar Lake Road relocation project and Fairfield Road improvement planning.
- Complete Phase II engineering and prepare for future Phase III engineering and construction to extend a total of 3.1 miles of the Millennium Trail within Ethel's Woods and Pine Dunes Forest Preserves. The District received funding in the amount of \$3,443,840 through the Transportation Alternatives (TAP-L) program to cover up to 80% of the Phase III engineering and construction costs.
- Continue coordinating with the Illinois Department of Transportation (IDOT) to plan and complete the Millennium Trail segments along IL Route 173 between Ethel's Woods and Pine Dunes Forest Preserves and along Illinois Route 45 between McDonald Woods and Raven Glen Forest Preserves.
- Complete improvements at Duck Farm Off-leash Dog Area to improve amenities and provide accessibility upgrades that meet or exceed the Americans with Disabilities Act (ADA) and the Illinois Accessibility Code (IAC).
- Continue implementation of the Phase I funded portions of the Board-approved Lakewood Master Plan improvements. Continue furthering design and documents of currently unfunded components for future implementation.

- Continue coordination with District crews to construct the Tamarack Trail spur within Ray Lake Forest Preserve.
- Continue working with LCDOT on the maintenance and monitoring of Buffalo Creek Forest Preserve wetland mitigation bank and the coordination of road improvement projects adjacent to District holdings at Buffalo Creek, Cahokia Flatwoods, Cuba Marsh, Half Day, Lakewood, Kettle Grove and Singing Hills Forest Preserves.
- Continue coordinating with the Libertyville Township Road District during the replacement of the Oak Spring Road Bridge and repaving of Wilmot Woods Canoe Launch parking lot.
- Continue coordination with IDOT on various projects including; bridge work along IL Route 120 over the Des Plaines River Trail adjacent to Independence Grove and Lake Carina Forest Preserves; bridge work along Illinois Route 60 over the Des Plaines River Trail adjacent to MacArthur Woods and Captain Daniel Wright Woods Forest Preserves; Route 22 road improvement project and shared-use path adjacent to Egret Marsh and Heron Creek Forest Preserves and the Route 83 shared-use path adjacent Rollins Savanna Forest Preserve.
- Continue implementing the District's annual repair of existing roads, parking and trails program. In the fall of 2024, pavement patching and crack sealing are scheduled to occur at eight preserves. To improve accessibility and reduce maintenance, the conversion of trail bench pad surfacing to asphalt will occur at two locations along the Millennium Trail within Lakewood and Fourth Lake Forest Preserves. Also in the fall of 2024 pavement reconstruction, drainage improvements and exterior accessibility upgrades will occur at the District's General Offices.
- Continue the District's annual tree and shrub planting program in addition to the tree and shrub planting associated with the mitigation of LCDOT's Fairfield Road and Route 176 intersection improvement project.
- Continue assisting with the design and implementation of phases one and two of the District-wide accessibility improvements and transition plan to achieve compliance with ADA and IAC standards, providing improved access for people of all ages and abilities and reducing long-term maintenance costs.
- Continue work on a Comprehensive Master Plan for Greenbelt Forest Preserve that will build upon the District's strategic vision by balancing public access needs, public safety, habitat restoration and long-term operating costs.
- Continue gathering existing conditions information for work on a Comprehensive Master Plan for Lake Marie 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.
- Continue the analysis and review of the District-wide wayfinding trail signage system and begin the development of design plans, procedures and standards for implementation of the new system.
- Begin work on a Comprehensive Master Plan for the Adlai E. Stevenson II Historic Home property that: identifies energy efficiency and accessibility improvements for the Home and Service Building; public

access improvements to the site; accessibility improvements to the parking lot and walkways and a potential trail connection to the Des Plaines River Trail.

- Initiate a plan to evaluate and identify a permanent location for a purpose-built, net-zero General Offices and the Bess Bower Dunn Museum.
- Assist the Preservation Foundation with the development of a fundraising strategy for implementation of the Oriole Grove Master Plan and the long-term maintenance and operation of the Preserve.

PLANNING	2022	2023	2024	2025
FULL TIME EQUIVALENT (FTE)	10.2	10.6	12.06	*8.0

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

2024 Budget	2024 Estimate	2025 Request
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Funding Sources

Development Fund Tax Levy	\$1,059,508	\$1,623,265	\$1,133,967
Retirement Fund Tax Levy	120,860	103,670	126,520
Grants and Doanations	430,165	2,500	2,500
Investment Income (Development Fund)	206,000	234,000	206,000
Other Revenues	16,970	20,970	16,970
Use of Fund balance	4,973,423	4,853,090	137,732
Total Funding	6,806,926	6,837,495	1,623,689

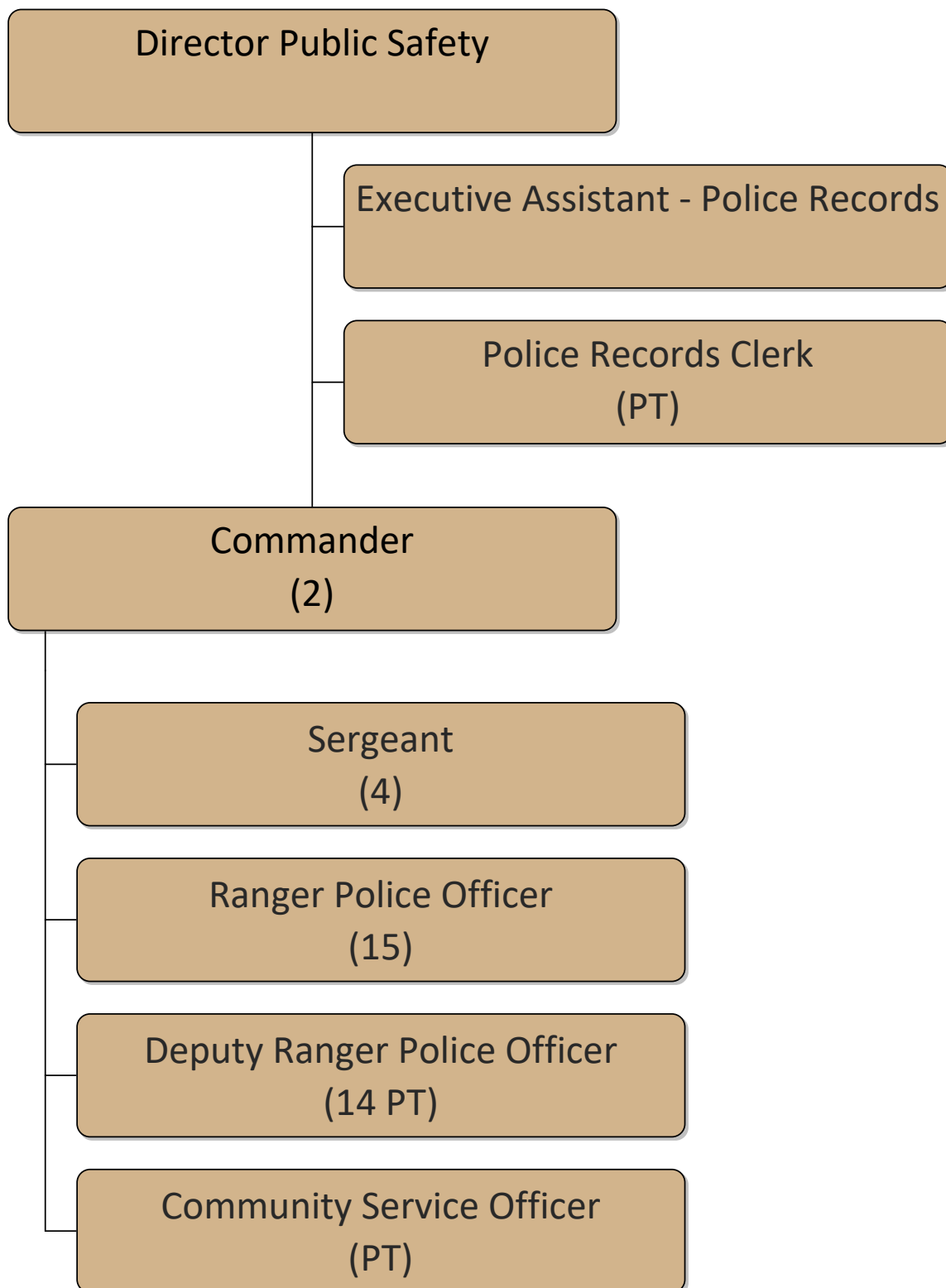
Expenditures

Salaries (8 FTE)	798,784	685,880	806,003
Benefits	120,036	102,660	160,204
Payroll taxes and IMRF costs	120,860	103,670	126,520
Commodities	7,028	13,755	12,825
Contractuals	438,927	607,982	356,405
Total Operating Expenses	1,485,634	1,513,947	1,461,957
Capital (including land acquisition)	5,321,292	5,323,549	161,732
Total Expenditures	\$6,806,927	\$6,837,496	\$1,623,689

	*2022 Actual	*2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Expenditures Personnel					
Salaries & Wages	740,983	914,922	793,984	632,380	801,203
Part Time Wages	23,229	32,280	0	0	0
Sick Pay Reimbursement	4,354	17,985	4,800	53,500	4,800
Budgeted Salary Adjustment	0	0	(70,000)	0	(70,000)
Health Insurance	132,958	147,062	120,036	102,660	160,204
Total Personnel Commodities	\$901,523	\$1,112,249	\$848,820	\$788,540	\$896,207
Office Supplies	2,278	2,227	1,650	2,500	2,000
Software	(161)	0	200	200	2,700
Computer Hardware	0	0	0	0	2,500
Books, Periodicals, Manuals	10	280	125	230	135
Postage	431	231	490	700	490
Uniforms	371	139	563	1,125	750
Building Maintenance Supplies	68	0	0	0	0
Equipment Maintenance Supplies	0	0	250	500	250
Operating Supplies	10,331	9,732	3,750	8,500	4,000
Total Commodities Contractuals	\$13,328	\$12,609	\$7,028	\$13,755	\$12,825
Architect Fees	3,767	8,016	32,000	32,000	30,000
Legal Fees	14,752	24,426	17,500	35,000	17,500
Engineering Fees	11,931	2,409	47,794	47,794	30,000
Computer Fees & Services	15,286	69,180	13,310	99,380	13,050
Consulting Fees	74,802	116,437	183,448	203,448	100,000
Advertising	2,571	4,092	3,000	3,000	2,400
Printing	175	170	100	200	100
Dues & Subscriptions	3,788	6,000	3,980	6,480	4,270
Electricity	7,559	10,502	5,150	14,350	14,930
Telephone	5,462	5,962	3,000	3,110	4,050
Water & Sewer	739	769	405	850	880
Disposal Services	291	126	125	260	270
Pest Control	106	112	55	110	110
Repairs & Maintenance Building	4,162	4,150	2,050	5,570	4,100
Repairs & Maintenance Equipment	0	3,115	250	500	250
Equipment Rental	983	1,072	1,335	4,860	2,670
Vehicle Replacement Charge	10,540	11,080	6,745	13,490	13,900
IT Replacement Charge	32,890	20,480	10,475	20,950	9,380
Equipment Replacement Charge	1,200	1,200	600	1,200	1,200
Certifications and Education	0	497	1,430	1,630	1,670
Professional Development	2,338	9,580	6,000	13,500	5,500
Mileage Reimbursement	38	290	175	300	175
Real Estate & Drainage Taxes	25,888	25,878	0	0	0
Miscellaneous Contractuals	3,606	78	0	0	0
Total Contractuals	\$222,873	\$325,622	\$338,927	\$507,982	\$256,405
Total Operating Expenses	\$1,137,724	\$1,450,480	\$1,194,774	\$1,310,277	\$1,165,437
Capital Outlay					
Buildings & Structures	0	33,181	83,535	83,535	0

	*2022	*2023	2024	2024	2025
	Actual	Actual	Budget	Estimate	Budget
Capital Improvements-Preserves	2,163,047	2,546,660	5,052,171	5,054,428	137,732
Computer Hardware	0	11,988	0	0	0
Lease Outlay	6,356	0	0	0	0
Subscription Outlay	0	70,148	0	0	0
Miscellaneous Capital	14,398	0	0	0	24,000
Total Capital Outlay	\$2,183,801	\$2,661,977	\$5,135,707	\$5,137,963	\$161,732
Non-Operating Expenses					
Principal Payment Lease	1,129	1,250	0	0	0
Principal Payment Subscription	0	22,500	0	0	0
Interest Expense - Lease	82	71	0	0	0
Total Non-Operating Expenses	\$1,211	\$23,821	\$0	\$0	\$0
Total Expenditures	\$3,322,736	\$4,136,278	\$6,330,481	\$6,448,240	\$1,327,169

*Note: Due to restructuring in 2024 the Land Preservation Department's 2022 & 2023 actuals are included on the Planning Department Budget Summary page, formerly these two departments were combined as the Planning and Land Preservation Department.



General Program Statement

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

The Department provides visitor and natural resource information, and protection services through proactive safety patrol of all forest preserves; response to constituent requests and activity complaints, property encroachments, accidents and other emergencies; investigates reports of crimes, utilizes community policing and problem-oriented policing strategies to address crimes and quality of life concerns; and administers permit programs for picnics, youth camping, equestrian, dog exercise areas, and other facilities. Public Safety also provides general information, conservation and safety education programs and first aid services; and assists other Lake County police and fire departments through partnerships, cooperation and participation in the Lake County Major Crimes Task Force, the Illinois Law Enforcement Alarm System, and the Lake County public safety community through memberships in professional and civic organizations.

Key Objectives for 2025

- Complete the accreditation process through the Illinois Law Enforcement Accreditation Program.
- Complete implementation of body-worn cameras and vehicle cameras started in fourth quarter of 2024 in compliance with the SAFE-T Act.
- Continue to educate stakeholders about the Public Safety Department's skill levels and capabilities.
- Maintain high standards of training and ensure all mandated training by state and federal laws are completed annually. Maintain a three-year rotating training plan to ensure all sworn personnel meet mandates to maintain their certifications.
- Enhance public safety presence and visibility on trails and other remote areas, as well as at special events and programs through the use of data and technology to manage patrol assets.
- Create and maintain active partnerships with patrons, employees and governmental agencies to enhance crime prevention measures in the preserves, to ensure a safe and crime-free environment for patrons and staff.
- Identify and incorporate technology to effectively and efficiently increase coverage of the preserves and trail systems.
- Maintain working relations and expand opportunities to work with local fire and police departments to maximize and enhance capabilities of public safety for the preserves and Lake County community.
- Identify opportunities for implementation of community policing and problem-oriented policing procedures through the use of data to identify crime and quality of life issues to ensure the sustainability of the low crime rate and high levels of service presently provided.

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

PERFORMANCE MEASUREMENTS	2022 ACTUAL	2023 ACTUAL	2024 ESTIMATED	2025 PROJECTED
Public Safety (Ranger) Response Activity	1,752	1,788	3,500	3,500
Preserve Gates Opened/Closed Daily	65	65	67	67
Picnic Permits	1,473	2,149	2,100	2,100
Annual Dog Permits	8,294	7,420	7,000	7,000
Daily Dog Permits	11,142	8,156	8,000	8,500
Annual Horse Permits	134	135	140	140
Youth Group Camping Permits	53	36	25*	25
Model Airplane Permits	51	60	65	65

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

FULL TIME EQUIVALENT (FTE)	2022	2023	2024	2025
Public Safety	29.53	29.56	29.07	28.64



2024 Budget	2024 Estimate	2025 Request
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Funding Sources

General Corporate Fund Tax Levy	\$2,844,786	\$2,746,520	\$2,900,785
Retirement Fund Tax Levy	419,100	432,030	435,990
Permits	878,500	891,900	878,500
Other Revenues	48,100	92,430	48,100
Total Funding	4,190,486	4,162,880	4,263,375

Expenditures

Salaries (28.64 FTE)	2,753,609	2,838,560	2,761,176
Benefits	478,737	336,240	491,404
Payroll taxes and IMRF costs	419,100	432,030	435,990
Commodities	74,250	74,250	79,250
Contractuals	454,790	471,800	471,555
Total Operating Expenses	4,180,486	4,152,880	4,239,375
Capital	10,000	10,000	24,000
Total Expenditures	\$4,190,486	\$4,162,880	\$4,263,375

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Request
Expenditures Personnel					
Salaries & Wages	1,967,518	1,969,983	2,149,278	2,148,090	2,237,593
Part Time Wages	411,644	348,445	509,559	337,480	325,583
Overtime Wages	113,890	182,903	87,772	278,790	185,000
Sick Pay Reimbursement	6,233	13,236	7,000	74,200	13,000
Health Insurance	402,382	393,800	478,737	336,240	491,404
Total Personnel	\$2,901,669	\$2,908,367	\$3,232,346	\$3,174,800	\$3,252,580
Commodities					
Office Supplies	2,961	3,028	3,000	3,000	3,000
Books, Periodicals, Manuals	0	0	250	250	250
Postage	4,672	4,198	5,000	5,000	5,000
Uniforms	31,987	43,808	39,000	39,000	43,000
Small Tools & Equipment	3,351	6,895	7,000	7,000	7,000
Operating Supplies	18,299	19,819	20,000	20,000	21,000
Total Commodities	\$61,270	\$77,746	\$74,250	\$74,250	\$79,250
Contractuals					
Computer Fees & Services	25,289	30,793	47,420	47,420	47,420
Merchant Credit Card Fees	35,723	31,382	35,800	35,800	35,800
Advertising	778	1,537	1,200	1,200	0
Printing	2,102	4,888	5,000	5,000	5,000
Dues & Subscriptions	3,996	5,966	6,230	6,230	6,230
Telephone	12,344	13,861	14,500	15,750	16,930
Repairs & Maint. Equipment	26	0	500	500	500
Equipment Rental	787.08	787	63,800	79,560	63,800
Vehicle Replacement Charge	117,460	118,930	135,580	135,580	143,460
IT Replacement Charge	18,200	27,730	26,850	26,850	29,630
Equipment Replacement Chrg	1,940	1,940	1,940	1,940	4,415
Certifications and Education	2,522	10,772	11,950	11,950	11,950
Professional Development	3,495	10,180	17,000	17,000	17,000
Mileage Reimbursement	50.9	94	500	500	500
Fees to County	60,000	60,000	60,000	60,000	60,000
Miscellaneous Contractuals	15,746	-1,009	26,520	26,520	28,920
Total Contractuals	\$300,459	\$317,852	\$454,790	\$471,800	\$471,555
Total Operating Expenses	\$3,263,398	\$3,303,966	\$3,761,386	\$3,720,850	\$3,803,385
Capital Outlay					
Radio Equipment	0	0	10,000	10,000	0
Machinery & Tools	0	29,998	0	0	0
Total Capital Outlay Expenditures	\$0	\$29,998	\$10,000	\$10,000	\$0
Total Expenditures	\$3,263,398	\$3,333,964	\$3,771,386	\$3,730,850	\$3,803,385

General Corporate Fund



The General Corporate Fund accounts for all financial resources that are not specifically accounted for in other funds. The total budget for revenue is \$23,050,550 or 0.6% lower than the prior-year budget of \$23,186,720. Revenues for 2025 are projected to fall slightly due to declines in grant revenues and replacement tax revenues.

- Property Taxes** – The tax levy rate for 2025 is estimated at 56.2 cents per \$1,000 of equalized assessed value which is slightly below the amount allowed under State statute. The 2025 property tax revenue of \$17,560,140 is based on an increase in the Equalized Assessed Valuation for 2024 of 2.5% and a 3.4% consumer price index (CPI). These factors play a role in the levy cap calculation according to the Illinois Property Tax Extension Limitation Law (PTELL). The consumer price index used is one year in arrears and subject to a maximum value of 5% or the CPI, whichever is lower. The change in property values follows a 25.7% decline between 2008 and 2014. Increases in property values from 2015 to 2019 have averaged 3.78% per year until 2020. Property value numbers for 2020 declined by 0.21% and increased by 1.23% in 2021 and by 4.6% in 2022 and by 5.9% in 2023. The replacement tax revenues are expected to decline in 2025. Onetime changes in funding from the State will not continue.
- Non-Tax Revenues** - Total non-tax revenues from interest, rentals, licenses, permits, charges for services and sales, grants and donations, concessionaire revenue, and other revenues, are budgeted at \$3,690,410 which is 0.7% higher than last year's budget. The declines include land and building rentals (-5.5%) and grants and contributions (-0.2%). Land and building revenue is declining as the number of District owned housing units have declined. Grants and donations are down due to a grant for a capital project related to the shoreline stabilization of Long Lake that it will not receive in 2025. Offsetting the declines mentioned above the District anticipates increases in charges for sales and services (2.1%) due to increased demand and increases in programs and admissions (5.1%) and other revenue (11.2%).

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

	<u>FY 2024</u> <u>Budget</u>	<u>% of Total</u>	<u>FY 2025</u> <u>Budget</u>	<u>% of Total</u>	<u>Amount</u> <u>Change</u>	<u>% Change</u>
Property Taxes	\$17,523,470	75.58%	\$17,560,140	76.18%	\$36,670	0.21%
Replacement Tax	2,000,000	8.63%	1,800,000	7.81%	(200,000)	-10.00%
Grants and Donations	261,000	1.13%	260,500	1.13%	(500)	-0.19%
Land and Building Rentals	420,680	1.81%	397,680	1.73%	(23,000)	-5.47%
Charges for Service and Sales	1,013,550	4.37%	1,035,020	4.49%	21,470	2.12%
Permits	907,500	3.91%	907,500	3.94%	0	0.00%
Easement and Licenses	27,110	0.12%	27,780	0.12%	670	2.47%
Programs and Admissions	146,400	0.63%	153,920	0.67%	7,520	5.14%
Investment Income	450,000	1.94%	450,000	1.95%	0	0.00%
Concessionaire Revenue	250,000	1.08%	250,000	1.08%	0	0.00%
Other Revenue	187,010	0.81%	208,010	0.90%	21,000	11.23%
	<u>\$23,186,720</u>	<u>100.00%</u>	<u>\$23,050,550</u>	<u>100.00%</u>	<u>(\$136,170)</u>	<u>-0.59%</u>

The General Corporate Fund operating budget is \$22,733,903 or 2.95% higher than the prior-year budget of \$22,086,147. This increase is due to increases in personnel costs and added contractual services planned for next year. Some of the issues affecting expenditures in FY 2025 are as follows:

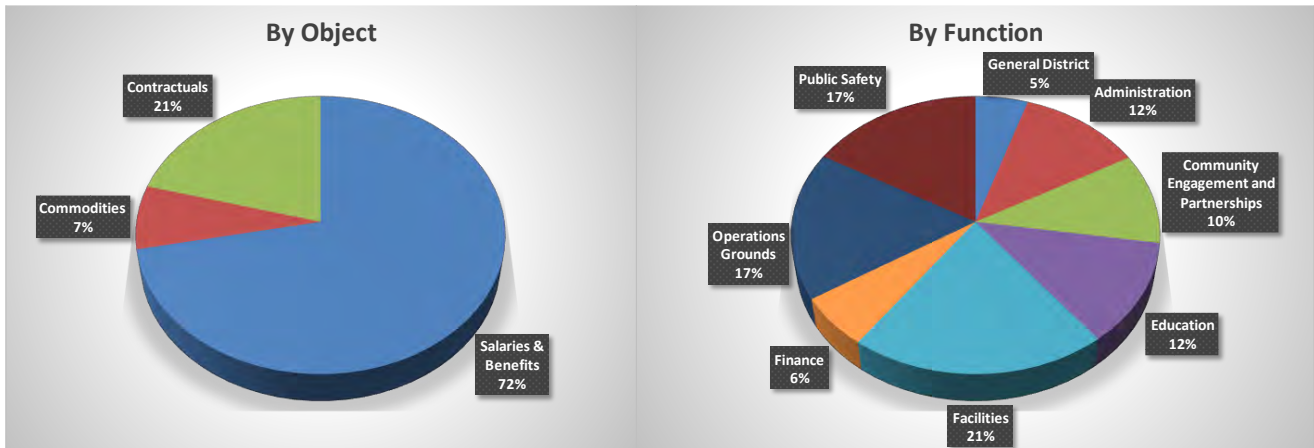
- **Personnel** – Salaries and benefits increased 2.6% to \$16,334,289. The 2025 budget includes a 3.5% salary increase, a \$250,000 vacancy/force reduction factor, and an increase of 0.6 full-time equivalent positions (FTE's). Offsetting this increase is a decline in health insurance costs along with staff changing policy options to less expensive plans.
- **Commodities** – Commodities decreased \$14,250 or .8%. The budget for postage is falling by \$48,210 from last years modified budget due to a carryover of funds to the 2024 budget for the Horizon's magazine mailing. Offsetting this decrease is an increase of \$14,275 in the operating supplies budget primarily due to an increase in the amount of plant materials being purchased for the annual native plant sale. Most other commodities budget remained relatively flat.
- **Contractuals** – Contractuals increased \$250,133 or 5.6%. Areas that have increased include legal fees, computers fees, outside repair and maintenance, electricity and equipment replacement fees. Repairs and maintenance electricity and replacement fee have gone up due to increased pricing. Computer fees and services have also seen increases in fee but are also going up due to planned software additions. These increases are offset in part by reduced spending for advertising, printing and miscellaneous contractuals.

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

	<u>FY 2024</u>	<u>% of</u>	<u>FY 2025</u>	<u>% of</u>	<u>Amount</u>	<u>%</u>
	<u>Budget</u>	<u>Total</u>	<u>Budget</u>	<u>Total</u>	<u>Change</u>	<u>Change</u>
<u>OPERATING BUDGET BY OBJECT:</u>						
Salaries & Benefits	\$15,922,416	72.1%	\$16,334,289	71.8%	\$411,873	2.6%
Commodities	1,695,200	7.7%	1,680,950	7.4%	(14,250)	-0.8%
Contractuals	4,468,531	20.2%	4,718,664	20.8%	250,133	5.6%
Total Operating Budget	<u>\$22,086,147</u>	<u>100.0%</u>	<u>\$22,733,903</u>	<u>100.0%</u>	<u>\$647,756</u>	<u>2.9%</u>

<u>OPERATING BUDGET BY FUNCTION:</u>						
General District	\$1,059,007	4.8%	\$1,145,132	5.0%	\$86,125	8.1%
Administration	2,388,055	10.8%	2,696,308	11.9%	308,253	12.9%
Community Engagement and Partnerships	2,395,701	10.8%	2,393,020	10.5%	(2,681)	-0.1%
Education	2,778,867	12.6%	2,725,280	12.0%	(53,587)	-1.9%
Facilities	4,580,962	20.7%	4,690,842	20.6%	109,880	2.4%
Finance	1,285,100	5.8%	1,367,815	6.0%	82,715	6.4%
Operations Grounds	3,837,070	17.4%	3,912,121	17.2%	75,051	2.0%
Public Safety	3,761,386	17.0%	3,803,385	16.7%	41,999	1.1%
Total Operating Budget	<u>\$22,086,147</u>	<u>100.0%</u>	<u>\$22,733,903</u>	<u>100.0%</u>	<u>\$647,756</u>	<u>2.9%</u>

General Corporate Fund 2025 Operating Expenditures - \$22,733,903



- **Capital Expenditures** – The capital budget includes projects totaling \$1,751,000. These projects include:
 - Capital Improvement Program projects: habitat restoration, infrastructure improvements, preserve tree planting and reforestation, paving and ADA improvements (\$1,500,000).
 - Construction of a donor wall related to the Preservation Foundation Endowment campaign (\$75,000)
 - Computer software and hardware additions (\$126,160)
 - Heavy equipment additions (\$48,000)
- **Interfund Transfers and Debt Service** - The General Corporate Fund will transfer monies from operations and fund balance to other funds as follows:
 - Transfer to the Capital Facilities Improvement Fund for future facility enhancements: \$200,000.
 - Transfer to the Golf Enterprise Fund for the purchase of shared furniture: \$4,500.

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Request
Revenues					
Property Tax	15,900,101	17,491,954	17,523,470	17,523,470	17,560,140
Replacement Tax	3,707,907	2,954,629	2,000,000	2,000,000	1,800,000
Interest from Investments	419,555	638,313	450,000	525,000	450,000
Interest from Tax Distribution	0	1,439	0	0	0
Gain/Loss Due to MV Adj	(698,828)	636,869	0	0	0
Sale of Fixed Assets	51,487	267	7,000	6,990	6,000
Insurance Claim	71,630	36,077	0	15,000	0
Lake County Fuel Revenue	115,402	85,853	100,000	100,000	100,000
Land & Building Leases	324,686	339,477	392,400	392,400	392,400
Miscellaneous Revenue	160,299	213,380	119,310	170,000	141,310
District Housing Rental	42,516	41,316	28,280	28,280	5,280
Licenses	29,742	28,742	27,110	27,110	27,780
Shipping Revenue	1,038	261	24,500	24,500	24,500
General Program Fees	47,765	52,499	39,050	51,350	40,420
Youth Program Fees	14,463	26,147	15,850	19,650	18,500
Research Services	66	1,028	0	0	0
Admissions	60,855	46,177	36,500	36,500	40,000
Traveling Exhibit Permit Fees	45,535	52,548	18,000	19,960	22,500
Donations	98,208	243,213	81,000	207,285	260,500
State Grant	0	190,000	0	0	0
Federal Grant	0	0	180,000	180,000	0
Picnic Permits	164,807	170,860	152,000	164,000	152,000
Camping Permits	3,545	3,130	2,000	2,000	2,000
Dog Permits	560,503	517,480	560,000	560,000	560,000
Daily Dog Permits	201,700	185,703	140,000	140,000	140,000
Horse Permits	11,032	9,994	9,500	9,500	9,500
Model Aircraft Permits	2,240	2,560	2,000	3,400	2,000
Special Use Permits	18,535	27,456	25,000	25,000	25,000
Vendor Permits	14,550	12,500	15,000	15,000	15,000
Fishing Permits	0	0	2,000	2,000	2,000
Fines	554	1,133	1,200	5,500	1,200
Ordinance Violations	36,873	40,700	35,000	31,540	35,000
Merchandise Sales	56,291	35,250	45,000	45,000	35,000
Food and Beverage Sales	168,622	184,574	216,000	216,000	229,000
Independence Grove	0	0	0	0	0
Fox River Marina	0	0	0	0	0
Boat In/Out Service	32,992	36,590	28,000	36,500	30,000
Boat Storage	83,131	89,033	80,000	80,000	85,000
Concessionaire Revenue	441,963	423,375	250,000	250,000	250,000
Daily Boat Launch Non-	3,940	5,370	3,500	4,830	4,000
Daily Boat Launch Pass	14,059	16,445	18,000	15,000	18,000
Daily Boat Launch Pass	22,113	24,219	15,000	23,500	20,000
Daily Slip Fee	3,453	4,145	3,000	2,000	3,000
Equipment Rental	212,910	211,184	270,000	270,000	270,000
Fishing Permits	0	0	0	0	0
Interest Income-Leases	9,960	10,641	0	0	0
Marina Store Sales	1,047	1,825	3,000	3,000	3,000
Packaged Sales	1,492	2,583	2,050	2,210	2,020
Parking Fees	91,876	88,571	55,000	55,000	55,000
Seasonal Marina Slip-N	90,581	101,594	110,000	110,000	110,000
Seasonal Marina Slip-R	103,561	87,332	90,000	90,000	90,000
Trailer Storage	14,493	15,087	12,000	16,400	13,500
Total Revenues	\$22,759,248	\$25,389,520	\$23,186,720	\$23,504,875	\$23,050,550

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Request
Expenditures					
Personnel					
Salaries & Wages	10,208,298	11,027,052	11,937,002	12,629,360	12,466,086
Part Time Wages	881,359	826,288	1,357,575	779,270	1,115,823
Overtime Wages	166,860	231,912	159,672	322,930	259,850
Sick Pay Reimbursement	48,746	68,950	24,970	99,830	32,600
Commissioners Salaries	84,481	79,000	79,000	79,000	79,000
Budgeted Salary Adjustment	0	0	(310,000)	0	(250,000)
Health Insurance	2,206,014	2,362,404	2,674,197	2,309,630	2,630,930
Total Personnel	\$13,595,758	\$14,595,607	\$15,922,416	\$16,220,020	\$16,334,289
Commodities					
Office Supplies	27,017	25,635	23,150	23,880	25,610
Furniture & Equipment	5,884	30,314	19,800	19,820	17,300
Digital Supplies	1,864	0	0	0	0
Software	12,396	7,343	8,600	8,600	12,600
Computer Hardware	12,371	6,181	13,900	13,928	14,650
Books, Periodicals, Manuals	223	214	500	500	500
Postage	81,924	96,999	205,080	204,095	156,870
Gasoline & Oil	376,305	348,707	410,500	410,500	410,500
Uniforms	60,102	70,010	73,500	73,580	76,975
Small Tools & Equipment	49,627	51,132	48,550	51,150	48,650
Building Maint. Supplies	98,663	112,493	106,200	106,500	106,600
Ground Maint. Supplies	61,284	68,644	90,000	96,300	90,000
Equipment Maint. Supplies	210,793	211,156	190,100	195,547	194,100
Vehicle Maint. Supplies	61,673	52,316	50,000	50,000	50,000
Inventory Variances	910	(16,502)	1,000	1,000	1,000
Landscaping, Trees, Shrubs	2,405	3,200	5,000	5,000	5,000
Operating Supplies	228,480	324,544	332,620	340,076	346,895
Employee Recognition	21,147	38,732	42,400	42,400	43,200
Cost of Goods Sold	78,649	80,966	74,300	74,300	80,500
Total Commodities	\$1,391,719	\$1,512,084	\$1,695,200	\$1,717,176	\$1,680,950
Contractuals					
Legal Fees	432,640	504,319	405,000	370,000	425,000
Computer Fees & Services	287,040	362,778	460,215	461,228	586,997
Consulting Fees	269,263	119,351	280,500	312,548	298,725
Merchant Credit Card Fees	72,811	80,961	72,300	74,300	74,800
Advertising	58,172	99,153	127,725	126,794	87,600
Printing	111,518	148,926	274,782	275,838	229,334
Photography Services	4,985	695	1,500	2,400	1,800
Dues & Subscriptions	29,574	40,143	52,273	51,286	66,728
Licenses & Permits	9,275	12,017	12,900	13,600	13,260
Natural Gas	84,887	65,536	83,180	77,930	83,460
Electricity	245,502	306,350	299,100	399,190	415,160
Telephone	142,439	142,881	162,600	153,950	160,580
Water & Sewer	22,931	27,285	27,280	29,480	33,530
Disposal Services	83,214	104,780	106,820	110,330	121,350
Pest Control	6,432	7,094	8,420	8,980	8,920
Online Communications	98,246	7,068	8,400	8,400	6,350
Repairs & Maint. Building	108,677	93,874	159,860	166,792	165,570
Repairs & Maint. Grounds	143,719	199,020	230,610	230,610	231,140
Repairs & Maint. Equipment	60,898	111,535	126,850	152,064	143,710
Repairs & Maint. Vehicles	16,745	51,283	25,000	25,000	25,000
Equipment Rental	27,233	24,440	107,530	123,810	105,480

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Request
Vehicle Replacement Charge	304,775	296,420	313,950	313,950	332,450
IT Replacement Charge	207,430	221,120	220,180	220,180	211,530
Equipment Replacement Chrg	118,460	124,840	121,770	121,770	130,395
Legislative Expenses	26,400	33,592	38,600	45,625	40,275
Certifications and Education	11,107	22,031	19,780	26,475	25,703
Professional Development	75,916	59,304	154,730	147,785	159,139
Mileage Reimbursement	4,764	6,105	7,800	7,250	8,603
Real Estate & Drainage Taxes	1,107	1,083	2,000	7,145	2,000
Fees to County	78,000	61,766	61,770	61,770	61,770
Miscellaneous Contractuals	404,559	449,156	487,837	591,259	462,305
Total Contractuals	\$3,548,719	\$3,784,907	\$4,461,261	\$4,717,738	\$4,718,664
Total Operating Expenses	\$18,536,196	\$19,892,598	\$22,078,877	\$22,654,933	\$22,733,903
Capital Outlay					
Buildings & Structures	0	394,062	1,154,110	1,153,899	75,000
Improvements to Buildings	0	15,417	172,851	172,851	0
Capital Imprvmnts-Preserves	844,361	1,309,640	6,347,918	6,347,918	1,500,000
Paving, parking and lights	0	0	0	0	0
Motor Vehicles	0	35,610	0	0	0
Heavy Equipment	56,164	0	69,000	68,861	48,000
Radio Equipment	0	0	10,000	10,000	0
Computer Hardware	0	29,541	0	0	6,000
Computer Software	0	11,561	0	0	120,160
Furniture & Fixtures	27,402	3,170	0	0	0
Machinery & Tools	0	29,998	0	0	0
Lease Outlay	64,916	0	0	0	0
Subscription Outlay	0	70,254	0	0	0
Miscellaneous Capital	29,645	2,000	22,000	2,000	2,000
Total Capital Outlay	\$1,022,488	\$1,901,252	\$7,775,879	\$7,755,529	\$1,751,160
Total Expenditures	\$19,558,684	\$21,793,851	\$29,854,756	\$30,410,462	\$24,485,063
Non-Operating					
Lease Liability Issued	(64,916)	(70,254)	0	0	0
Principal Payment Lease	12,051	12,767	6,980	6,980	8,250
Principal Payment Subscription	0	23,122	0	0	0
Interest Expense - Lease	838	728	290	290	340
Interest Expense-Subscription	0	279	0	0	0
Total Non-Operating	(\$52,027)	(\$33,358)	\$7,270	\$7,270	\$8,590
Funding Transfer to Capital Fac.	(\$204,500)	(\$204,500)	(\$204,500)	(\$204,500)	(\$204,500)
Revenue Excess (Deficit) over Expenditures	\$3,048,091	\$3,424,528	(\$6,879,806)	(\$7,117,357)	(\$1,647,603)
Beginning Fund Balance	\$26,584,666	\$29,632,757	\$32,554,734	\$32,554,734	\$25,437,376
Restatement of 2023	\$0	(\$502,551)	\$0	\$0	\$0
Ending Fund Balance	\$29,632,757	\$32,554,734	\$25,674,928	\$25,437,376	\$23,789,773

Insurance Fund



General Program Statement

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

The Insurance Fund also provides for safety training in the areas of employee safety, emergency planning, defensive driving, hazard communication and legal compliance; as well as, funding used to manage environmental cleanup projects affecting existing properties. Funding is also included for consulting services on environmental mitigation projects and various environmental remediation projects.

Key Objectives for 2025

- Protect people, property and resources from the identifiable and controllable risk of loss.
- Continue to empower all employees to take an active role in the District's safety performance.
- Continue to drive the District's Incident Rate down through job safety observations, root cause analysis investigations and a proactive safety culture.
- Conduct crew observations to strengthen awareness and individual responsibility in maintaining safety.
- Maintain an adequate fund balance for emergencies to protect the District.

PERFORMANCE MEASUREMENTS	2022 ACTUAL	2023 ACTUAL	2024 ESTIMATED	2025 PROJECTED
Liability Claims	10	5	2	2
Completed Job Task Observations and Analysis	12	33	50	75
Incident Rate (calculated based on a calendar year)	4.82	4.24	3.75	3.25

	2022	2023	2024	2024	2025
	Actual	Actual	Budget	Estimate	Request
Revenues					
Property Tax Levy	1,485,543	646,685	1,182,670	1,182,670	1,567,390
Interest from Investments	(71,429)	118,998	55,000	55,000	55,000
Insurance Claim	20,106	27,908	0	45,370	0
Miscellaneous Revenue	1,500	1,500	1,500	1,500	1,500
Total Revenues	\$1,435,720	\$795,091	\$1,239,170	\$1,284,540	\$1,623,890
Expenditures					
Personnel					
Salaries & Wages	167,909	178,292	213,027	213,250	223,960
Overtime Wages	26.58	13	0	20	0
Sick Pay Reimbursement	877	1,803	630	1,800	630
Health Insurance	20,670	23,508	27,639	27,990	27,250
Total Personnel	\$189,482	\$203,616	\$241,296	\$243,060	\$251,840
Commodities					
Software	0	3,500	3,500	3,673	3,673
Operating Supplies	67,911	70,481	77,000	75,460	77,000
Total Commodities	67,911	73,981	80,500	79,133	80,673
Contractuals					
Legal Fees	0	0	2,500	2,500	2,500
Consulting Fees	6,015	6,837	13,000	6,500	21,500
Dues & Subscriptions	648.88	3	400	1,145	1,230
Liability Insurance	114,922	117,976	128,580	126,041	128,562
Workers Compensation Ins.	329,554	331,839	336,050	343,184	350,048
Property Insurance	222,828	230,419	236,340	221,894	226,332
State Unemployment Ins.	55,592	43,667	50,000	82,650	50,000
Other Insurance	85,225	111,439	135,120	125,380	136,172
Telephone	807.06	866	900	930	900
Loss Prevention and Reduction	62,187	53,335	101,620	91,620	110,227
IT Replacement Charge	1,320	1,120	1,440	1,440	1,080
Professional Development	4,174	1,617	6,150	3,650	5,650
Mileage Reimbursement	105.4	103	250	250	250
Pre-Employment Physicals	25,636	23,613	74,000	55,500	60,500
Miscellaneous Contractuals	26,213	33,156	76,850	31,325	73,325
Total Contractuals	\$935,227	\$955,989	\$1,163,200	\$1,094,009	\$1,168,276
Total Operating Expenditures	\$1,192,620	\$1,233,587	\$1,484,996	\$1,416,202	\$1,500,789
Capital Outlay					
Computer Software	0	0	0	2,000	0
Miscellaneous Capital	6,039	2,960	100,000	10,000	75,000
Total Capital Outlay Expenditures	\$6,039	\$2,960	\$100,000	\$12,000	\$75,000
Total Expenditures	\$1,198,659	\$1,236,547	\$1,584,996	\$1,428,202	\$1,575,789
Revenue Excess (Deficit) over Expenditures	\$237,062	(\$441,456)	(\$345,826)	(\$143,662)	\$48,101
Beginning Fund Balance	\$2,341,613	\$2,578,675	\$2,137,218	\$2,137,218	\$1,993,556
Ending Fund Balance	\$2,578,675	\$2,137,218	\$1,791,392	\$1,993,556	\$2,041,657

Retirement Fund



General Program Statement

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

Background

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

The approximate 2023 market investment return for IMRF was 13.2 -% or \$6.7 billion. During 2022 the investment return was a loss of 12.9%. This return translates into an investment loss of approximately \$7.9 billion after expenses. From an actuarial basis, IMRF assumed it would earn a 7.25% rate of return. The fact that IMRF earned considerably less in 2022 than its anticipated actuarial return could mean future employer contribution rates will rise. This is the case for 2025. IMRF uses a five-year smoothing to determine its earnings and rates. Important Note: *the assumed rate of return* was decreased by one-quarter percent to 7.25% as of January 1, 2019. This change was made in recognition of the overall decline in market returns and is consistent with market return assumptions made by pension plans across the country.

IMRF receives no state funding. Since 1978, on average, members (employees) funded 11% of their benefits, investment income 65%, and employers 24%. The District's 2025 rate for the regular plan will increase from 7.57% to 8.14%, a 7.5% increase in the District's contribution amount, and increase from 11.5% to 12.05%, an increase of 4.8% 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 2025 budget.

<u>District Contribution Rate</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
IMRF – Regular Employees	11.72%	11.41%	9.28%	7.94%	7.57%	8.14%
IMRF – Sheriff's Law Enforcement Personnel	15.62%	16.53%	13.18%	12.01%	11.50%	12.05%
FICA - Federal Insurance Compensation Act	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Request
Revenues					
Property Tax Levy	2,581,873	2,216,448	2,553,360	2,553,360	2,884,080
Interest from Investments	22,301	64,815	34,000	38,000	34,000
Total Revenues	\$2,604,174	\$2,281,263	\$2,587,360	\$2,591,360	\$2,918,080
Expenditures					
Personnel					
IMRF Contributions	1,315,228	1,226,379	1,254,810	1,291,890	1,460,660
FICA Contributions	1,088,581	1,181,646	1,310,137	1,358,270	1,401,640
Total Personnel Expenditures	\$2,403,809	\$2,408,025	\$2,564,947	\$2,650,160	\$2,862,300
Revenue Excess (Deficit) over Expenditures	\$200,364	(\$126,762)	\$22,413	(\$58,800)	\$55,780
Beginning Fund Balance	\$1,302,381	\$1,502,745	\$1,375,983	\$1,375,983	\$1,317,183
Ending Fund Balance	\$1,502,745	\$1,375,983	\$1,398,396	\$1,317,183	\$1,372,963

Land Development Levy Fund



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

The total revenue budget is \$7,836,490 which is \$88,505 or 1.1% lower than the prior modified revenue budget of \$7,924,995. Property tax is the major revenue source of the fund. The Board may levy taxes for constructing, restoring, reconditioning, reconstructing and acquiring improvements, and for the development of land acquired by the District. The amount of taxes levied for development purposes may not exceed .025% of the assessed value of all taxable property as equalized by the Illinois Department of Revenue. The construction development levy tax rate for the 2025 budget is estimated to be .024338% of the equalized assessed value. The large decrease in revenue is from a decline in the grants and donations budget from restoration and construction activities.

The total budget for expenditures is \$7,987,110 or 40.7% lower than last year's budget of \$13,471,798. The reduction in expenses is due largely to a reduction in capital spending as shown below. The capital outlay for CIP projects is based on a ten-year schedule and may vary from year to year.

The following tables show the expenditures by major cost categories and by function for the Land Development Levy Fund:

	FY 2024 Budget	% of Total	FY 2025 Budget	% of Total	Amount Change	% Change
EXPENDITURES BY OBJECT:						
Salaries and Benefits	\$4,815,726	35.75%	\$5,122,876	64.14%	\$307,150	6.38%
Commodities	580,555	4.31%	598,484	7.49%	17,929	3.09%
Contractuals	2,590,697	19.23%	2,011,946	25.19%	(578,751)	-22.34%
Capital Outlay and Projects	5,484,820	40.71%	253,804	3.18%	(5,231,016)	-95.37%
Total Expenditures by Object	<u>\$13,471,798</u>	100.00%	<u>\$7,987,110</u>	100.00%	<u>(\$5,484,688)</u>	-40.71%

	FY 2024 Budget	% of Total	FY 2025 Budget	% of Total	Amount Change	% Change
EXPENDITURES BY FUNCTION:						
Facilities	\$226,440	1.68%	\$229,440	2.87%	\$3,000	1.32%
Operations	\$1,116,857	8.29%	\$1,168,140	14.63%	\$51,283	4.59%
Planning	1,194,774	8.87%	1,165,437	14.59%	(29,337)	-2.46%
Land Preservation	612,951	4.55%	637,025	7.98%	24,075	3.93%
Natural Resources	4,835,957	35.90%	4,533,264	56.76%	(302,693)	-6.26%
Capital Outlay and Projects	5,484,820	40.71%	253,804	3.18%	(5,231,016)	-95.37%
Total Expenditures by Function	<u>\$13,471,798</u>	98.32%	<u>\$7,987,110</u>	97.13%	<u>(\$5,484,688)</u>	-40.71%

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Request
Revenues					
Property Tax	6,534,482	7,256,096	7,257,830	7,257,830	7,608,130
Interest from Investments	163,186	278,807	180,000	200,000	180,000
Gain/Loss Due to MV Adj	(448,794)	227,176	0	0	0
Donations	226,174	3,995,120	249,019	37,080	47,360
Other Grants	122,240	327,720	237,146	0	0
State Grant	0	0	0	0	0
Federal Grant	0	0	0	0	0
Miscellaneous Revenue	11,945	7,255	1,000	7,700	1,000
Transfers	1,200,000	0	0	0	0
Total Revenues	\$7,809,233	\$12,092,174	\$7,924,995	\$7,502,610	\$7,836,490
Expenditures					
Personnel					
Salaries & Wages	3,164,800	3,484,001	3,931,947	3,873,470	4,171,816
Part Time Wages	86,169	74,999	116,247	88,370	150,444
Overtime Wages	14,327	27,809	50,000	35,340	45,000
Sick Pay Reimbursement	33,495	25,522	14,300	62,900	15,800
Budgeted Salary Adjustment	0	0	(70,000)	0	(70,000)
Health Insurance	597,344	676,249	773,232	681,180	809,816
Total Personnel	\$3,896,134	\$4,288,579	\$4,815,726	\$4,741,260	\$5,122,876
Commodities					
Office Supplies	3,222	3,860	3,700	4,400	4,050
Digital Supplies	50	0	0	0	0
Software	(161)	0	200	200	2,950
Computer Hardware	0	0	0	0	2,500
Books, Periodicals, Manuals	10	683	530	570	460
Postage	12,547	1,940	2,600	2,610	2,600
Gasoline & Oil	90,978	68,921	82,200	82,200	82,200
Uniforms	17,787	9,380	14,725	14,625	14,650
Small Tools & Equipment	18,637	17,651	14,800	16,680	18,524
Building Maintenance Supplies	775	0	0	0	0
Ground Maintenance Supplies	172,031	239,326	251,000	277,140	261,000
Equipment Maintenance Supplies	38,884	56,235	50,500	50,500	50,500
Vehicle Maintenance Supplies	27,538	24,640	35,000	35,000	35,000
Preserve Signs and Maintenance	51,020	46,983	55,000	55,000	55,000
Operating Supplies	63,391	71,018	70,300	70,560	69,050
Total Commodities	\$496,708	\$540,636	\$580,555	\$609,485	\$598,484
Contractuals					
Architect Fees	3,767	8,016	32,000	32,000	30,000
Legal Fees	53,402	32,048	45,000	57,500	45,000
Engineering Fees	16,980	14,775	57,794	62,794	50,000
Computer Fees & Services	18,494	72,274	101,980	183,120	106,086
Consulting Fees	220,615	282,513	459,400	490,041	320,000
Advertising	3,313	4,511	5,300	3,500	4,200
Printing	4,389	1,304	350	410	6,200
Dues & Subscriptions	22,798	19,109	20,460	19,960	20,750

	2022	2023	2024	2024	2025
	Actual	Actual	Budget	Estimate	Request
Licenses & Permits	2,909	7,292	10,740	10,740	10,740
Natural Gas	5,723	5,661	7,130	6,500	6,960
Electricity	15,117	21,004	20,600	28,700	14,930
Telephone	28,808	32,063	34,490	34,810	35,500
Water & Sewer	1,478	1,537	1,620	1,700	880
Disposal Services	12,245	253	5,480	5,520	5,270
Pest Control	211	224	220	220	220
Insect Management Control	19,500	208,060	331,301	208,060	195,000
Ecological Land Management Contract	482,603	329,903	527,527	305,500	425,000
Repairs & Maintenance Building	8,325	8,320	7,230	11,450	7,230
Repairs & Maintenance Grounds	2,297	0	11,000	8,500	11,000
Repairs & Maintenance Equipment	39,628	44,656	35,500	41,746	38,250
Repairs & Maintenance Vehicles	25,104	29,404	15,000	15,000	15,000
Equipment Rental	22,950	33,577	37,840	40,130	37,840
Vehicle Replacement Charge	197,915	191,240	195,050	201,795	233,010
IT Replacement Charge	67,510	58,610	57,740	68,215	54,830
Equipment Replacement Charge	175,060	182,660	223,860	224,460	237,570
Certifications and Education	2,161	6,207	12,540	7,210	6,080
Professional Development	7,182	22,127	23,550	27,290	20,550
Mileage Reimbursement	2,914	3,807	4,900	5,400	5,350
Real Estate & Drainage Taxes	25,888	25,878	30,000	27,000	35,000
Miscellaneous Contractuals	45,284	74,909	275,095	59,500	33,500
Total Contractuals	\$1,534,569	\$1,721,942	\$2,590,697	\$2,188,770	\$2,011,946
Total Operating Expenditures	\$5,927,412	\$6,551,157	\$7,986,978	\$7,539,515	\$7,733,306
Capital Outlay					
Buildings & Structures	0	33,181	83,535	83,535	0
Capital Improvements-Preserves	2,163,047	2,546,660	5,104,171	5,106,305	137,732
Heavy Equipment	0	382,547	283,100	281,330	0
Computer Hardware	0	11,988	0	0	0
Machinery & Tools	0	0	0	0	13,282
Lease Outlay	12,712	0	0	0	0
Subscription Outlay	0	70,148	0	0	0
Miscellaneous Capital	22,381	14,004	14,013	14,013	102,790
Total Capital Outlay	\$2,198,140	\$3,058,527	\$5,484,820	\$5,485,183	\$253,804
Non-Operating Expenditures					
Lease Liability Issued	(12,712)	0	0	0	0
Subscription Liability	0	(70,148)	0	0	0
Principal Payment Lease	2,258	2,500	0	0	0
Principal Payment-Subscription	0	22,500	0	0	0
Interest Expense - Lease	164	142	0	0	0
Total Non-Operating Expenditures	(\$10,290)	(\$45,005)	\$0	\$0	\$0
Total Expenditures	\$8,115,262	\$9,564,679	\$13,471,798	\$13,024,698	\$7,987,110
Revenue Excess (Deficit) over Expenditures	(\$306,029)	\$2,527,495	(\$5,546,803)	(\$5,522,088)	(\$150,620)

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Request
Beginning Fund Balance	\$9,755,631	\$9,449,602	\$11,977,097	\$11,977,097	\$6,455,009
Ending Fund Balance	\$9,449,602	\$11,977,097	\$6,430,294	\$6,455,009	\$6,304,389

Debt Service Fund



General Program Statement

Under Illinois State Statute, the District may borrow money and issue bonds subject to a legal limit of 2.3% of the assessed value of all property as assessed and equalized by the Illinois State Department of Revenue. The statutory debt limit for the District, as of December 31, 2024, is \$701,449,982. The total principal debt on December 31, 2024, is projected to be \$149,920,000. Debt financing is used to fund major capital expenditures that are part of a long-range plan and because of the large size of the expenditures, cannot be funded by operating revenues. In 1991, state statutes were amended to require a referendum vote to approve a general obligation bond issue. Other debt financing options available include limited bonds, alternate revenue bonds, debt certificates and installment loans that do not require a referendum vote.

The current outstanding debt was used to acquire land, construct and improve public access, and perform habitat restoration. These additions to the Forest Preserves have led to increases in operating expenses which have been held in check as much as possible.

The District is currently planning for a referendum in November 2024, to ask voters to approve \$155 million of general obligation bonds for land acquisition and public access improvement projects.

THE DEBT SERVICE FUND IS USED TO ACCOUNT FOR ACCUMULATION OF RESOURCES FOR THE PAYMENT OF PRINCIPAL AND INTEREST FOR BONDED DEBT INCLUDING:

Series and Type	Purpose	Outstanding Principal	Outstanding Interest	Balance
2014A Refunding Bonds	\$28.920 million to advance refunding the 2006A General Obligation Bond Series. Resulted in upfront savings of \$2.0 million.	3,295,000	98,850	3,393,850
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).	16,465,000	2,792,338	19,257,337
2016A Refunding Bonds	\$43.915 million to advance refunding the 2008A and 2008B General Obligation Bond Series. Resulted in upfront savings of \$6.5 million.	25,970,000	1,831,800	27,801,800
2016B Refunding Bonds	\$24.0 million to refund the 2009A General Obligation Bonds. Resulted in upfront savings of \$2.9 million.	12,695,000	647,075	13,342,075
2019 Refunding Bonds	\$22.06 million to refund the 2011 General Obligation Bonds. Resulted in upfront savings of \$2.9 million.	17,565,000	3,811,119	21,376,119
2021 Refunding Bonds	\$58.82 million to refund the 2010 General Obligation Bonds. Resulted in upfront savings of \$10.07 million.	44,305,000	7,286,000	51,591,000
2021A Refunding Bonds	\$14.925 million to refund the 2013 General Obligation Bonds. Resulted in upfront savings of \$1.46 million.	11,950,000	1,994,350	13,944,350
2024 Limited General Obligation Bonds	\$17.675 million Limited General Obligation Bond Series issued for the acquisition of land.	17,675,000	7,774,955	25,449,955
TOTAL:		\$149,920,000	\$26,236,487	\$176,156,486

**THE ANNUAL TAX LEVY REQUIREMENTS TO AMORTIZE THE GENERAL OBLIGATION
DEBT PROJECTED TO BE OUTSTANDING AS, OF DECEMBER 31, 2024, INCLUDING
INTEREST PAYMENTS OF \$26,236,487 ARE AS FOLLOWS:**

Tax Year	Fiscal Year	Series 2014A	Series 2015	Series 2016A	Series 2016B	Series 2019	Series 2021	Series 2021A	Series 2024	FY Total
2024	2025	3,393,850	2,599,375	4,008,400	3,392,669	1,942,188	5,183,950	1,549,550	1,416,455	23,486,436
2025	2026		2,253,625	7,810,600	3,424,969	1,943,938	5,106,450	1,549,550	883,750	22,972,881
2026	2027		2,166,425	7,805,400	3,445,369	1,942,438	5,178,700	1,551,800	883,750	22,973,881
2027	2028		2,541,750	8,177,400	3,079,069	1,942,688	5,177,950	1,551,050	883,750	23,353,656
2028	2029		2,411,850			1,944,438	5,167,200	1,552,300	3,053,750	14,129,538
2029	2030		2,423,875			1,942,438	5,166,450	1,545,300	3,055,250	14,133,313
2030	2031		2,427,500			1,942,838	5,157,400	1,549,300	3,056,250	14,133,288
2031	2032		2,432,937			1,940,638	5,157,100	1,545,100	3,051,500	14,127,275
2032	2033					1,944,831	5,149,900	1,550,400	3,056,000	11,701,131
2033	2034					1,947,713	5,145,900		3,054,000	10,147,613
2034	2035					1,941,975			3,055,500	4,997,475
TOTALS		3,393,850	19,257,337	27,801,800	13,342,075	21,376,119	51,591,000	13,944,350	25,449,955	176,156,486

**NET GENERAL BONDED DEBT TO EQUALIZED ASSESSED VALUE
AND NET GENERAL BONDED DEBT PER CAPITA 2014 THROUGH 2024**

Tax Year	Fiscal Year	(1) (2) Population	Equalized Assessed Value	Net General Bonded Debt*	Net General Bonded Debt to Equalized Assessed Value	Net General Bonded Debt per Capita
2013	2014	703,019	22,967,939,408	300,679,325	1.309%	428
2014	2015	706,327	22,646,844,107	258,667,445	1.142%	366
2015	2016	707,461	23,436,709,963	268,555,143	1.146%	380
2016	2017	710,368	24,901,806,380	252,497,321	1.014%	355
2017	2018	709,599	26,005,064,391	244,803,313	0.941%	345
2018	2019	708,719	26,582,432,958	217,914,659	0.820%	307
2019	2020	703,520	27,246,393,667	231,031,267	0.848%	328
2020	2021	714,342	27,189,381,520	181,094,401	0.666%	254
2021	2022	711,239	27,523,380,843	164,961,505	0.599%	232
2022	2023	709,150	28,793,125,678	147,669,730	0.513%	208
2023	2024	708,760	30,497,825,307	147,496,544	0.484%	208

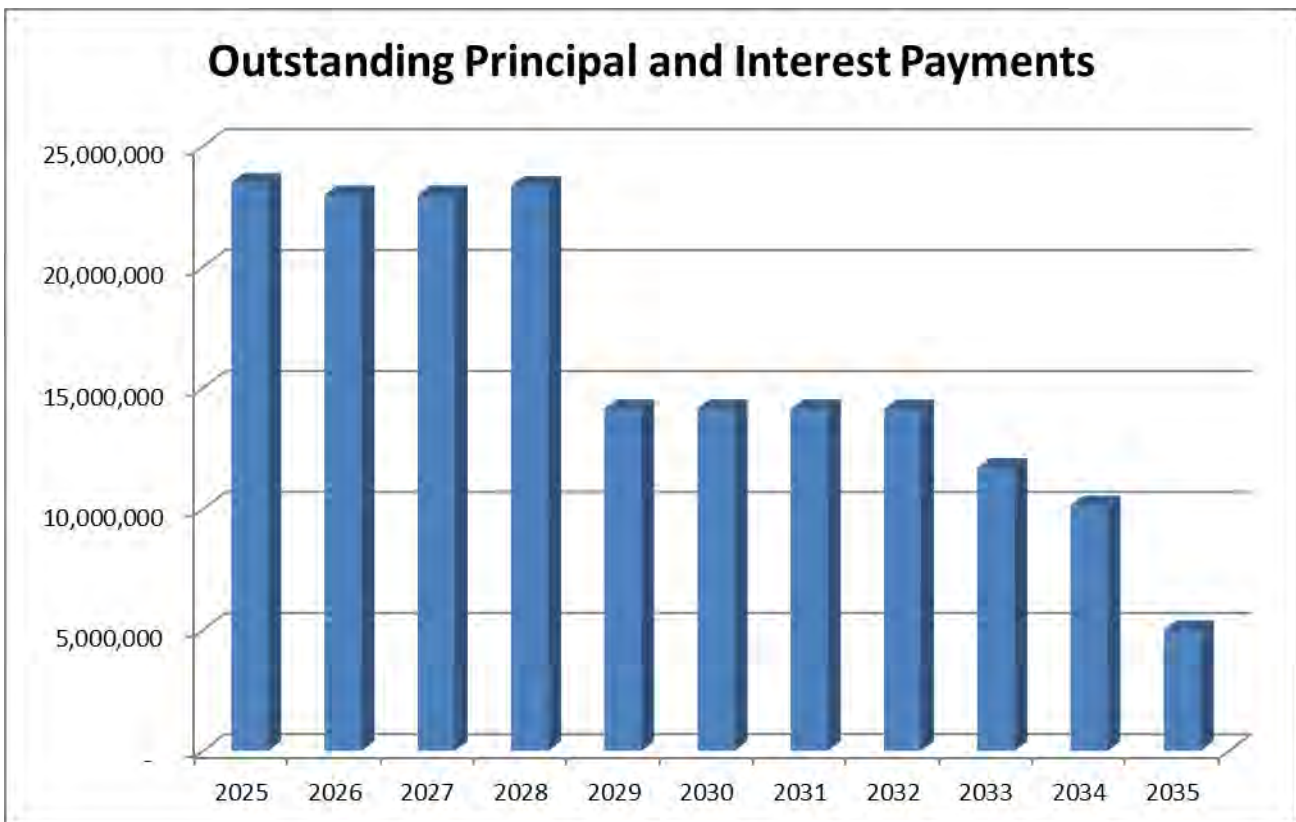
* Net of the amount available in Debt Service Fund for payment of principal

(1) Based on the 2010 Census. Other population figures are estimates.

(2) Based on the 2020 Census data release.

**COMPUTATION OF LEGAL DEBT MARGIN
YEAR END DECEMBER 31, 2025**

2023 Equalized Assessed Value	\$30,497,825,307	
Debt limit: 2.3% of Equalized Assessed Value		\$701,449,982
Outstanding tax levy debt	(149,920,000)	
Debt Service Fund balance available for payment of principal	<u>2,423,456</u>	
		<u>(147,496,544)</u>
Legal Debt Margin as of December 31, 2024:		\$553,953,438
<i>Add principal reductions on tax levy debt during 2025</i>		17,860,000
Projected Legal Debt Margin December 31, 2025:		<u>\$571,813,438</u>



	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Revenues					
Property Tax	22,201,040	22,542,759	22,274,870	22,274,870	23,721,300
Bond Proceeds	0	0	0	0	0
Interest from Investments	168,557	340,652	203,000	203,000	275,000
Treasury Rebate Revenue	0	0	0	0	0
Premium on Debt Issuance	0	0	0	0	0
Total Revenues	\$22,369,598	\$22,883,411	\$22,477,870	\$22,477,870	\$23,996,300
Expenditures					
Paying Agent Fees	3,325	3,325	3,360	3,360	3,840
Bond Issuance Costs	0	0	0	0	0
Interest Fees on Debt	6,217,387	5,504,730	4,779,340	4,779,340	5,626,440
Principal Payment	15,805,000	16,540,000	17,275,000	17,275,000	17,860,000
Interfund Transfers	1,354,329	0	0	0	0
Total Expenditures	\$23,380,041	\$22,048,055	\$22,057,700	\$22,057,700	\$23,490,280
Revenue Excess (Deficit) over Expenditures	(\$1,010,443)	\$835,356	\$420,170	\$420,170	\$506,020
Beginning Fund Balance	\$2,178,373	\$1,167,930	\$2,003,286	\$2,003,286	\$2,423,456
Ending Fund Balance	\$1,167,930	\$2,003,286	\$2,423,456	\$2,423,456	\$2,929,476

Land Acquisition Bond Projects



General Program Statement

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

All funds for land acquisition that have been borrowed from the 2008 referendum have been used in full. The District will have a referendum placed on the November 5, 2024 ballot to ask voters to approve \$155 million of general obligation bonds for land acquisition and public access improvement projects. Of that amount \$65 million will be dedicated to land acquisition.

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

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Request
Revenues					
Interest Investments	0	0	0	514,500	600,000
Grants	0	0	0	0	0
Miscellaneous Revenue	0	0	0	0	0
Total Revenues	\$0	\$0	\$0	\$514,500	\$600,000
Expenditures					
Legal Fees	0	0	0	0	0
Consulting Fees	0	0	0	0	0
Bond Issuance Costs	0	0	0	211,260	0
Total Operating Expenses	\$0	\$0	\$0	\$211,260	\$0
Capital Outlay					
Land Acquisition	0	0	0	2,500,000	17,500,340
Title Fees	0	0	0	2,720	0
Tax Prorations	0	0	0	0	0
Other Land Acquisition Costs	0	0	0	0	0
Appraisal Fees	0	0	0	0	0
Engineering Fees	0	0	0	0	0
Legal Fees	0	0	0	0	0
Total Capital Outlay	0	0	0	2,502,720	17,500,340
Total Expenditures	\$0	\$0	\$0	\$2,713,980	\$17,500,340
Non-Operating Revenues					
Issuance of debt	0	0	0	17,675,000	0
Premium on debt issuan	0	0	0	2,539,320	0
Total Non-Operating Revenues	\$0	\$0	\$0	\$20,214,320	\$0
Revenue Excess (Deficit) over Expenditures	\$0	\$0	\$0	\$18,014,840	(\$16,900,340)
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$18,014,840
Ending Fund Balance	\$0	\$0	\$0	\$18,014,840	\$1,114,500

Land Development Bond Projects



General Program Statement

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

On November 5, 2024 Lake County voters will be asked to consider a referendum to approve \$155 million of general obligation bonds for land acquisition and public access improvement projects. If the referendum is successful, the Capital Improvement Plan will be updated in the first quarter of 2025, which could affect this budget.

Project Descriptions

- Capital expenditures are detailed in the Capital Improvement Program.

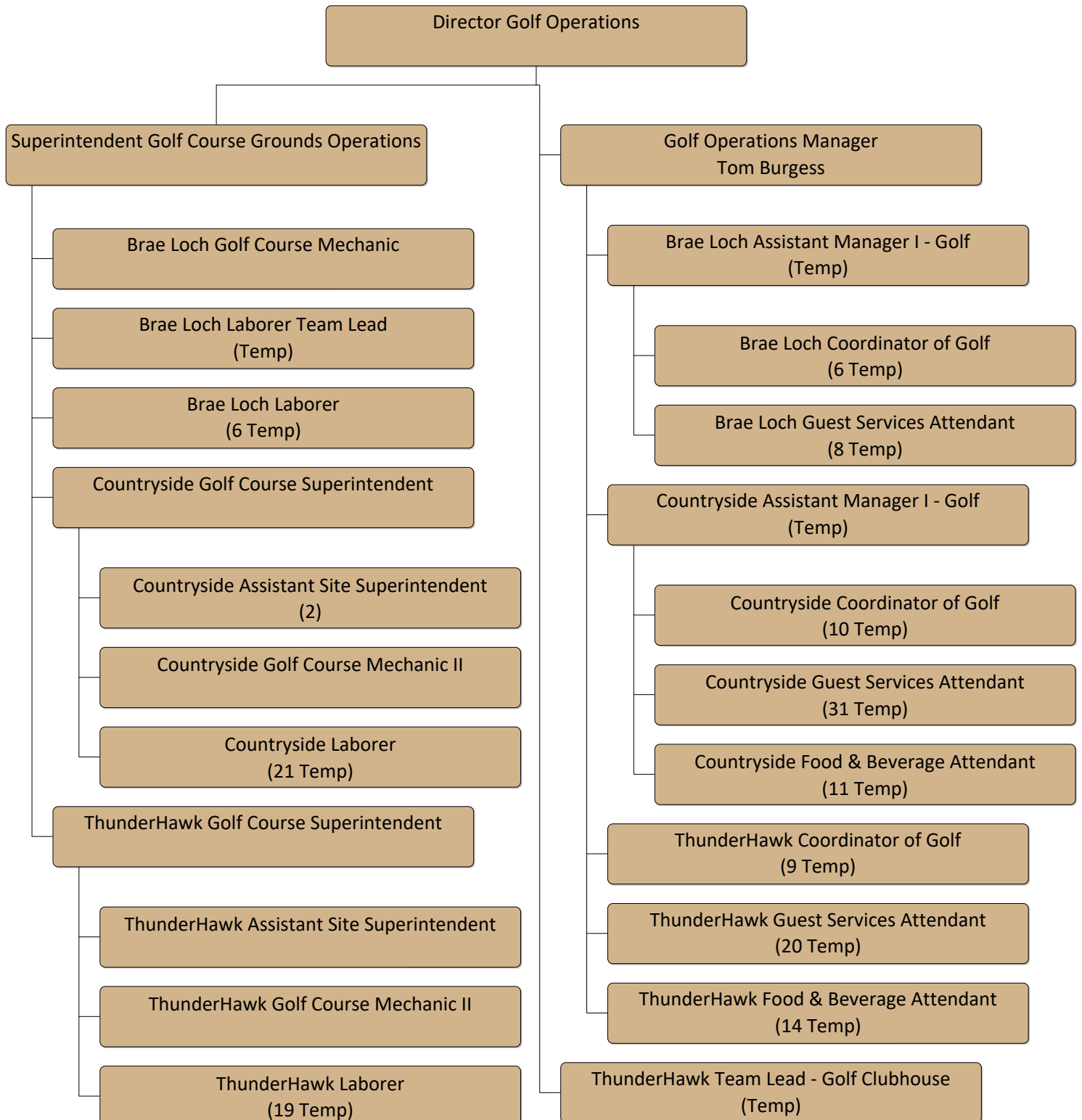


Budget Request for 2025
Land Development Bond Projects

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Request
Revenues					
Interest from Investments	70,688	277,137	10,000	131,000	10,000
Grants	0	0	450,017	449,350	0
Miscellaneous	0	0	0	0	0
Total Revenues	\$70,688	\$277,137	\$460,017	\$580,350	\$10,000
Capital Outlay					
Buffalo Creek	10,522	3,161	21,317	21,317	0
Cuba Marsh Habitat Restoration	22,964	0	7,089	7,089	0
Dog Area Accessibility Improvements	0	67,668	0	0	0
Facility & Infrastructure Improvement	40,802	9,521	51,962	51,962	0
Fort Sheridan Preserve	11,155	3,238	0	0	0
Fort Sheridan USACE GLFER	41,318	5,513	122,592	122,592	0
Grassy Lake Preserve	435	0	55,152	55,152	0
Heron Creek IL Rte 22 Connection	0	0	20,000	20,000	0
Lakewood Master Plan	4,800	433,699	4,767,408	4,767,408	0
Lakewood Restoration - Schreiber Bog	5,138	180	3,215	3,215	0
Lyons Woods	(25,343)	0	0	0	0
Middlefork Savanna Trail Connect	(44,659)	0	0	0	0
Mill. Trail Ethels Woods-Rte 45	0	0	380,846	380,846	0
Roadway & Parkway Renovations	9,185	0	0	0	0
Rollins Savanna-Gurnee Trail	(240)	0	0	0	0
Raven Glen ACOE	0	105,000	3,860	3,860	0
Total Capital Outlay Expenditures	\$76,077	\$627,981	\$5,433,440	\$5,433,440	\$0
Revenue Excess (Deficit) over Expenditures	(\$5,390)	(\$350,844)	(\$4,973,423)	(\$4,853,090)	\$10,000
Beginning Fund Balance	\$5,557,766	\$5,552,376	\$5,201,533	\$5,201,533	\$348,442
Ending Fund Balance	\$5,552,376	\$5,201,533	\$228,109	\$348,442	\$358,442

Enterprise Fund







General Program Statement

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

Key Objectives for 2025

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

PERFORMANCE MEASUREMENTS	2022 ACTUAL	2023 ACTUAL	2024 ESTIMATED	2025 PROJECTED
Golf Play Revenue	\$3,071,866	\$3,471,347	\$3,593,000	\$3,654,300
Golf Cart Revenue	\$1,090,166	\$1,228,868	\$1,247,500	\$1,284,000
Golf Shop Revenue	\$248,934	\$261,591	\$305,000	\$275,000
Golf Range Revenue	\$156,581	\$191,212	\$225,000	\$265,000
Golf Food and Beverage Revenue	\$660,307	\$753,353	\$805,000	\$810,000

FULL TIME EQUIVALENT (FTE)	2022	2023	2024	2025
Golf Department	*	*53.43	53.43	53.43

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

	2024 Budget	2024 Estimate	2025 Request
Revenues			
Golf Operation Revenues	5,898,300	6,187,810	6,186,300
Other Revenues	30,000	30,000	30,000
Total Operating Revenues	5,928,300	6,217,810	6,216,300
Expenses			
Salaries (53.43 FTE)	2,117,447	2,519,130	2,534,227
Benefits	290,121	241,580	281,050
Payroll taxes and IMRF costs	289,853	344,720	351,900
Commodities	1,117,550	1,173,880	1,176,150
Contractuals	1,014,130	1,051,522	1,031,480
Total Operating Expenses	4,829,101	5,330,832	5,374,807
Operating Income	\$1,099,199	\$886,978	\$841,493
Non-Operating Financial Activity			
Other Funding Sources			
Investment Income (Golf Fund)	72,000	120,100	70,100
Other Expenses			
Capital	(1,243,804)	(544,574)	(573,000)
	(\$1,171,804)	(\$424,474)	(\$502,900)
Net Cash Generated (Loss)	(\$72,605)	\$462,504	\$338,593



Budget Request 2025
Enterprise Fund
All Golf Course Operations

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Operating Revenues					
Green Fees	3,067,851	3,498,378	3,530,000	3,620,000	3,630,000
Season Passes	15,000	22,260	22,000	23,000	22,000
Permanent Starts	0	0	13,000	13,000	13,000
Player Services	0	0	6,000	6,000	6,000
Gas Cart Rental	1,091,250	1,228,869	1,220,000	1,275,000	1,270,000
Hand Cart Rental	6,970	2,495	10,200	10,200	10,200
Golf Club Rental	0	0	7,000	7,000	7,000
Range Balls	231,703	268,074	250,000	260,000	265,000
Golf Shop Sales	175,721	206,903	162,500	198,500	197,500
Food Sales-Snack Shop	112,576	128,958	120,000	139,000	139,000
Beverage Sales-Snack Shop	83,295	99,236	105,000	111,000	116,000
Beer Sales-Snack Shop	297,843	318,249	315,000	360,000	360,000
Liquor Sales-Snack Shop	126,487	157,618	125,000	129,000	135,000
Building Rentals	4,500	5,500	30,000	30,000	30,000
Concessionaire Revenue	13,220	11,622	5,500	7,000	8,500
Other Revenues	26,385	27,840	4,100	22,860	4,100
Sales of Fixed Assets	0	16,188	3,000	6,250	3,000
Interfund Transfers	4,500	4,500	0	0	0
Total Operating Revenues	\$5,257,301	\$5,996,691	\$5,928,300	\$6,217,810	\$6,216,300
Operating Expenditures					
Personnel					
Salaries & Wages	944,182	809,949	1,012,848	1,181,230	1,067,400
Part Time Wages	858,195	969,134	1,054,149	1,236,520	1,376,827
Overtime Wages	74,497	70,759	43,000	96,380	81,200
Sick Pay Reimbursement	7,816	6,850	7,450	5,000	8,800
IMRF Contributions	137,564	127,437	127,868	145,300	158,030
FICA Contributions	150,827	165,857	161,985	199,420	193,870
Health Insurance	223,741	235,268	290,121	241,580	281,050
Sick/Comp/Vacation Accrual	22,733	39,538	0	0	0
Personnel	\$2,419,555	\$2,424,792	\$2,697,421	\$3,105,430	\$3,167,177
Commodities					
Office Supplies	0	(578)	1,750	1,600	1,750
Postage	3	33	600	600	600
Gasoline & Oil	116,284	94,299	94,500	99,360	97,500
Uniforms	8,094	16,116	18,800	19,700	18,800
Small Tools & Equipment	6,544	11,823	8,200	8,200	8,200
Building Maint. Supplies	11,942	20,789	15,500	15,500	15,500
Ground Maint. Supplies	22,797	28,052	41,500	44,000	41,500
Equipment Maint. Supplies	76,624	112,261	92,000	92,000	92,000
Vehicle Maint. Supplies	0	0	0	0	0
Gravel & Soil	836	0	2,000	2,000	2,000
Herbicides	16,490	17,656	25,900	27,120	29,000
Fertilizer	89,640	118,830	102,000	125,500	113,000
Plant Protectors	90,432	115,638	112,000	112,000	122,000
Insecticides	35,492	13,130	52,000	53,560	58,000
Turfgrass Chemicals	60,864	76,667	87,500	97,500	106,500
Top Dressing	13,120	18,710	29,000	34,400	29,000
Irrigation Supplies	25,379	28,205	39,500	39,500	39,500
Landscaping, Trees, Shrubs	423	4,060	2,500	2,500	2,500
Operating Supplies	90,579	114,608	132,700	135,860	132,700
COGS-Handicap	2,930	3,182	3,600	5,050	3,600
COGS-Pro Shop	103,846	139,692	108,000	106,800	108,000



Budget Request 2025
Enterprise Fund
All Golf Course Operations

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
COGS-Food	47,821	57,813	30,000	30,000	34,000
COGS-Beverage	28,659	39,421	15,000	15,000	15,500
COGS-Beer	70,776	110,575	68,000	68,000	70,000
COGS-Liquor	27,816	14,731	35,000	38,130	35,000
Commodities	\$947,389	\$1,155,714	\$1,117,550	\$1,173,880	\$1,176,150
Contractuals					
Computer Fees & Services	33,908	2,992	44,320	44,320	48,120
Merchant Credit Card Fees	109,337	124,351	101,000	101,000	101,000
Advertising	13,484	9,055	14,000	14,000	14,000
Printing	933	205	3,250	3,250	3,250
Dues & Subscriptions	3,527	5,650	5,740	6,100	5,740
Licenses & Permits	4,631	3,843	4,890	4,490	4,890
Liability Insurance	2,614	2,605	2,800	2,478	2,790
Workers Compensation Ins.	81,411	81,048	80,910	78,310	83,121
Property Insurance	18,014	17,773	19,630	18,449	18,949
State Unemployment Ins.	149,865	116,355	150,000	194,085	155,000
Natural Gas	21,423	16,942	19,700	16,840	18,040
Electricity	65,614	90,635	93,360	86,410	89,860
Telephone	23,107	22,707	25,000	21,840	24,700
Water & Sewer	5,625	6,779	7,350	6,780	7,050
Disposal Services	7,817	15,255	9,180	8,860	9,180
Pest Control	2,244	2,690	2,500	3,170	2,500
Repairs & Maint. Building	4,042	66,313	9,400	9,400	9,400
Repairs & Maint. Grounds	1,014	14,955	3,000	3,000	3,000
Repairs & Maint. Equipment	14,656	10,944	5,000	7,000	5,000
Equipment Rental	14,240	10,559	307,460	311,510	316,040
Vehicle Replacement Charge	14,580	5,330	5,330	5,330	0
IT Replacement Charge	9,120	35,390	27,360	27,360	34,530
Certifications and Education	615	525	800	800	800
Professional Development	5,304	10,940	31,300	33,000	33,670
Mileage Reimbursement	3,172	1,141	6,500	6,500	6,500
Miscellaneous Contractuals	49,465	31,021	34,350	37,240	34,350
Contractuals	\$659,762	\$706,002	\$1,014,130	\$1,051,522	\$1,031,480
Total Operating Expenditures	\$4,026,707	\$4,286,508	\$4,829,101	\$5,330,832	\$5,374,807
Income (Loss) before capital outlay	\$1,230,594	\$1,710,182	\$1,099,199	\$886,978	\$841,493
Capital Outlay					
Buildings & Structures	0	0	700,000	0	0
Improvements to Buildings	0	0	156,407	156,407	250,000
Machinery & Tools	0	0	0	0	0
Furniture & Fixtures	0	0	252,397	253,168	323,000
Miscellaneous Capital	0	0	135,000	135,000	0
Depreciation Expense	430,878	358,619	0	0	0
Amortization Expense	222,623	254,549	0	0	0
Total Capital Outlay	\$653,501	\$613,168	\$1,243,804	\$544,575	\$573,000
Operating Income (loss)	\$577,093	\$1,097,015	(\$144,605)	\$342,403	\$268,493
Non-Operating Revenues					
Interest from Investments	11,512	206,518	72,000	120,100	70,100
Insurance Claim	0	51,780	0	0	0
Total Non-operating revenues	\$11,512	\$258,298	\$72,000	\$120,100	\$70,100



Budget Request 2025
Enterprise Fund
All Golf Course Operations

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Non-Operating Expenditures					
Interest Expense - Leases & Subscriptions	\$15,523	\$13,445	\$0	\$0	\$0
Cash Generated	\$573,083	\$1,341,868	(\$72,605)	\$462,503	\$338,593
Beginning Fund Balance	\$19,648,681	\$20,221,764	\$21,563,632	\$21,563,632	\$22,026,135
Ending Fund Balance	\$20,221,764	\$21,563,632	\$21,491,027	\$22,026,135	\$22,364,728

	2022	2023	2024	2024	2025
	Actual	Actual	Budget	Estimate	Budget
Operating Revenues					
Green Fees	1,538,542	1,793,478	1,650,000	1,750,000	1,750,000
Season Passes	15,000	22,260	22,000	23,000	22,000
Permanent Starts	0	0	6,000	6,000	6,000
Player Services	0	0	5,000	5,000	5,000
Gas Cart Rental	613,325	697,448	650,000	700,000	700,000
Hand Cart Rental	1,950	2,495	2,200	2,200	2,200
Golf Club Rental	0	0	1,000	1,000	1,000
Range Balls	176,656	205,247	185,000	190,000	200,000
Golf Shop Sales	44,842	51,185	40,000	50,000	50,000
Food Sales-Snack Shop	59,431	68,784	65,000	74,000	74,000
Beverage Sales-Snack Shop	43,372	53,011	45,000	56,000	56,000
Beer Sales-Snack Shop	155,491	166,012	165,000	200,000	200,000
Liquor Sales-Snack Shop	56,280	79,262	60,000	54,000	60,000
Other Revenues	17,046	24,747	6,000	9,300	6,000
Total Operating Revenues	\$2,721,935	\$3,163,930	\$2,902,200	\$3,120,500	\$3,132,200
Operating Expenses					
Personnel					
Salaries & Wages	528,152	355,509	574,396	648,300	602,360
Part Time Wages	433,976	523,905	520,549	642,970	709,427
Overtime Wages	19,870	19,488	16,000	18,670	19,200
Sick Pay Reimbursement	5,698	4,483	6,000	5,000	6,000
IMRF Contributions	74,116	71,239	67,919	78,440	83,090
FICA Contributions	79,847	90,582	85,446	106,610	102,280
Health Insurance	112,279	119,070	136,660	102,720	131,860
Sick/Comp/Vacation Accrual	15,633	22,092	0	0	0
Personnel	\$1,269,571	\$1,206,368	\$1,406,970	\$1,602,710	\$1,654,217
Commodities					
Office Supplies	0	(104)	1,000	1,000	1,000
Postage	1	13	300	300	300
Gasoline & Oil	64,788	52,548	58,000	58,000	58,000
Uniforms	2,854	8,614	6,300	8,500	6,300
Small Tools & Equipment	3,916	6,421	3,500	3,500	3,500
Building Maint. Supplies	5,297	8,015	9,000	9,000	9,000
Ground Maint. Supplies	18,103	18,871	20,000	20,000	20,000
Equipment Maint. Supplies	41,594	48,785	40,000	40,000	40,000
Gravel & Soil	0	0	500	500	500
Herbicides	8,606	6,441	8,500	8,500	9,500
Fertilizer	45,108	70,888	50,000	71,460	55,000
Plant Protectors	34,868	44,734	35,000	35,000	38,000
Insecticides	20,704	2,275	21,000	21,000	23,000
Turfgrass Chemicals	25,077	32,716	25,000	30,000	33,000
Top Dressing	8,061	10,410	10,000	15,400	10,000
Irrigation Supplies	22,873	16,722	23,000	23,000	23,000
Landscaping, Trees, Shrubs	0	3,048	2,000	2,000	2,000
Operating Supplies	39,064	50,752	52,500	56,560	52,500
COGS-Handicap	2,150	2,082	2,600	4,050	2,600
COGS-Pro Shop	17,556	34,085	18,000	18,000	18,000
COGS-Food	20,702	25,530	18,000	18,000	20,000

	2022	2023	2024	2024	2025
	Actual	Actual	Budget	Estimate	Budget
COGS-Beverage	15,757	19,128	11,000	11,000	11,000
COGS-Beer	37,357	60,346	38,000	38,000	40,000
COGS-Liquor	14,705	7,189	15,000	18,130	15,000
Commodities	\$449,141	\$529,509	\$468,200	\$510,900	\$491,200
Contractuals					
Computer Fees & Services	33,908	50	41,320	41,320	45,120
Merchant Credit Card Fees	57,438	64,874	50,000	50,000	50,000
Advertising	8,802	4,760	10,000	10,000	10,000
Printing	616	0	2,000	2,000	2,000
Dues & Subscriptions	3,069	4,135	3,700	4,060	3,700
Licenses & Permits	3,168	2,608	3,290	3,290	3,290
Liability Insurance	1,047	1,038	1,120	988	1,110
Workers Compensation Ins.	37,875	37,664	38,070	36,847	39,110
Property Insurance	5,424	5,342	6,160	5,804	5,961
State Unemployment Ins.	61,588	58,403	60,000	103,191	75,000
Natural Gas	5,276	4,291	4,940	4,200	4,500
Electricity	16,078	23,628	24,440	21,890	22,760
Telephone	9,886	9,602	10,000	8,730	10,000
Water & Sewer	2,025	2,937	2,100	2,780	2,890
Disposal Services	3,094	4,949	3,040	2,720	3,040
Pest Control	768	840	800	840	800
Repairs & Maint. Building	832	55,913	7,000	7,000	7,000
Repairs & Maint. Grounds	1,014	14,955	3,000	3,000	3,000
Repairs & Maint. Equipment	14,656	10,375	4,500	6,500	4,500
Equipment Rental	7,956	2,377	144,300	146,130	152,880
Vehicle Replacement Charge	8,420	5,330	5,330	5,330	0
IT Replacement Charge	3,830	16,460	12,510	12,510	15,770
Certifications and Education	535	405	600	600	600
Professional Development	4,457	7,320	19,300	21,000	21,670
Mileage Reimbursement	3,172	1,141	6,000	6,000	6,000
Miscellaneous Contractuals	6,670	9,521	11,250	11,280	11,250
Contractuals	\$301,605	\$348,916	\$474,770	\$518,010	\$501,951
Total Expenditures	\$2,020,316	\$2,084,794	\$2,349,940	\$2,631,620	\$2,647,368
Income (Loss) before capital outlay	\$701,619	\$1,079,136	\$552,260	\$488,880	\$484,832
Capital Outlay					
Buildings & Structures	0	0	700,000	0	0
Machinery & Tools	0	0	53,749	54,520	143,000
Miscellaneous Capital	0	0	135,000	135,000	0
Depreciation Expense	143,200	111,926	0	0	0
Amortization Expense	102,530	134,456	0	0	0
Total Capital Outlay	\$245,730	\$246,382	\$888,749	\$189,520	\$143,000
Operating Income (loss)	\$455,889	\$832,753	(\$336,489)	\$299,360	\$341,832
Non-Operating Revenues					
Interest from Investments	15,827	201,069	70,000	120,000	70,000
Insurance Claim	0	51,780	0	0	0
Total Non-operating Revenues	\$15,827	\$252,849	\$70,000	\$120,000	\$70,000

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Non-Operating Expenditures					
Interest Expense - Leases & Subscriptions	7,149	6,866	0	0	0
Cash Generated	\$464,566	\$1,078,736	(\$266,489)	\$419,360	\$411,832
Beginning Fund Balance	\$11,919,020	\$12,383,586	\$13,462,323	\$13,462,323	\$13,881,683
Ending Fund Balance	\$12,383,586	\$13,462,323	\$13,195,834	\$13,881,683	\$14,293,515

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Request
Operating Revenues					
Green Fees	320,368	360,304	380,000	370,000	380,000
Permanent Starts	0	0	1,000	1,000	1,000
Gas Cart Rental	144,729	168,960	170,000	175,000	170,000
Hand Cart Rental	60	0	2,000	2,000	2,000
Golf Club Rental	0	0	1,000	1,000	1,000
Golf Shop Sales	7,006	7,281	7,500	8,500	7,500
Golf Concessions	4,057	11,622	5,500	7,000	8,500
Other Revenues	8,150	4,779	1,000	5,280	1,000
Total Operating Revenues	\$484,370	\$552,946	\$568,000	\$569,780	\$571,000
Operating Expenditures					
Personnel					
Salaries & Wages	124,556	127,578	127,683	152,470	135,110
Part Time Wages	119,784	106,487	144,600	134,070	177,840
Overtime Wages	13,830	9,115	15,000	19,680	15,000
Sick Pay Reimbursement	0	0	700	0	700
IMRF Contributions	20,395	16,245	19,183	20,490	22,540
FICA Contributions	19,944	18,577	22,031	22,290	25,140
Health Insurance	31,342	29,130	47,854	37,780	46,540
Sick/Comp/Vacation Accrual	2,247	3,932	0	0	0
Personnel	\$332,098	\$311,064	\$377,051	\$386,780	\$422,870
Commodities					
Office Supplies	0	(237)	250	100	250
Postage	1	0	50	50	50
Gasoline & Oil	26,348	15,810	11,500	16,360	14,500
Uniforms	30	959	2,500	1,200	2,500
Small Tools & Equipment	512	5,122	700	700	700
Building Maint. Supplies	0	1,842	1,500	1,500	1,500
Ground Maint. Supplies	0	1,310	3,500	6,000	3,500
Equipment Maint. Supplies	13,848	10,478	22,000	22,000	22,000
Gravel & Soil	836	0	500	500	500
Herbicides	2,989	1,547	2,400	2,400	3,000
Fertilizer	21,672	23,143	22,000	22,000	25,000
Plant Protectors	11,719	6,003	12,000	12,000	14,000
Insecticides	6,051	922	6,000	6,000	7,500
Turfgrass Chemicals	1,034	8,021	2,500	7,500	7,500
Top Dressing	1,456	2,201	4,000	4,000	4,000
Irrigation Supplies	1,691	939	1,500	1,500	1,500
Landscaping, Trees, Shrubs	423	1,012	500	500	500
Operating Supplies	10,603	13,975	13,200	12,300	13,200
COGS-Pro Shop	2,717	2,311	2,000	800	2,000
Commodities	\$101,926	\$95,358	\$108,600	\$117,410	\$123,700
Contractuals					

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Request
Merchant Credit Card Fees	8,623	10,630	11,000	11,000	11,000
Advertising	252	0	1,000	1,000	1,000
Printing	0	0	250	250	250
Dues & Subscriptions	0	95	190	190	190
Liability Insurance	264	265	280	247	279
Workers Compensation Ins.	12,231	11,686	11,360	10,992	11,668
Property Insurance	3,015	2,910	3,230	3,261	3,350
State Unemployment Ins.	30,247	26,125	30,000	34,274	30,000
Natural Gas	5,422	5,327	6,460	4,520	4,840
Electricity	4,771	7,252	8,680	7,380	7,670
Telephone	2,810	2,350	3,000	2,550	3,000
Disposal Services	0	74	600	600	600
Pest Control	708	360	800	800	800
Repairs & Maint. Building	0	0	1,400	1,400	1,400
Equipment Rental	2,559	4,732	53,630	54,200	53,630
Vehicle Replacement Charge	2,850	0	0	0	0
IT Replacement Charge	1,470	5,240	4,090	4,090	5,790
Professional Development	0	0	3,000	3,000	3,000
Miscellaneous Contractuals	26,905	9,802	3,600	5,630	3,600
Contractuals	\$102,128	\$86,847	\$142,570	\$145,384	\$142,067
Total Operating Expenditures	\$536,152	\$493,269	\$628,221	\$649,574	\$688,637
Income (Loss) before capital outlay	(\$51,782)	\$59,677	(\$60,221)	(\$79,794)	(\$117,637)
Capital Outlay					
Machinery & Tools	0	0	0	0	0
Depreciation Expense	46,363	28,804	0	0	0
Amortization Expense	44,769	44,769	0	0	0
Total Capital Outlay	\$91,132	\$73,572	\$0	\$0	\$0
Operating Income (loss)	(\$142,914)	(\$13,896)	(\$60,221)	(\$79,794)	(\$117,637)
Non-Operating Revenues					
Interest from Investments	(4,315)	5,449	2,000	100	100
Non-Operating Expenditures					
Interest Expense - Leases	3,122	2,453	0	0	0
Cash Generated	(\$150,350)	(\$10,899)	(\$58,221)	(\$79,694)	(\$117,537)
Beginning Fund Balance	\$1,826,760	\$1,676,410	\$1,665,511	\$1,665,511	\$1,585,817
Ending Fund Balance	\$1,676,410	\$1,665,511	\$1,607,290	\$1,585,817	\$1,468,280

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Operating Revenues					
Green Fees	1,208,941	1,344,596	1,500,000	1,500,000	1,500,000
Permanent Starts	0	0	6,000	6,000	6,000
Player Services	0	0	1,000	1,000	1,000
Gas Cart Rental	333,196	362,461	400,000	400,000	400,000
Hand Cart Rental	4,960	0	6,000	6,000	6,000
Golf Club Rental	0	0	5,000	5,000	5,000
Range Balls	55,047	62,826	65,000	70,000	65,000
Golf Shop Sales	123,873	148,437	115,000	140,000	140,000
Food Sales-Snack Shop	53,145	60,174	55,000	65,000	65,000
Beverage Sales-Snack Shop	39,923	46,225	60,000	55,000	60,000
Beer Sales-Snack Shop	142,352	152,237	150,000	160,000	160,000
Liquor Sales-Snack Shop	70,207	78,356	65,000	75,000	75,000
Building Rentals	4,500	5,500	30,000	30,000	30,000
Other Revenues	10,352	14,502	100	13,310	100
Sales of Fixed Assets	0	0	0	1,220	0
Interfund Transfers	4,500	4,500	0	0	0
Total Operating Revenues	\$2,050,995	\$2,279,814	\$2,458,100	\$2,527,530	\$2,513,100
Operating Expenses Personnel					
Salaries & Wages	291,474	326,862	310,769	380,460	329,930
Part Time Wages	304,436	338,742	389,000	459,480	489,560
Overtime Wages	40,796	42,155	12,000	58,030	47,000
Sick Pay Reimbursement	2,118	2,368	750	0	2,100
IMRF Contributions	43,053	39,952	40,766	46,370	52,400
FICA Contributions	51,036	56,699	54,508	70,520	66,450
Health Insurance	80,120	87,068	105,607	101,080	102,650
Sick/Comp/Vacation Accrual	4,853	13,514	0	0	0
Personnel	\$817,886	\$907,360	\$913,400	\$1,115,940	\$1,090,090
Commodities					
Office Supplies	0	(237)	500	500	500
Postage	1	20	250	250	250
Gasoline & Oil	25,149	25,941	25,000	25,000	25,000
Uniforms	5,210	6,542	10,000	10,000	10,000
Small Tools & Equipment	2,116	280	4,000	4,000	4,000
Building Maint. Supplies	6,645	10,933	5,000	5,000	5,000
Ground Maint. Supplies	4,694	7,872	18,000	18,000	18,000
Equipment Maint. Supplies	21,181	52,997	30,000	30,000	30,000
Gravel & Soil	0	0	1,000	1,000	1,000
Herbicides	4,896	9,667	15,000	16,220	16,500
Fertilizer	22,860	24,799	30,000	32,040	33,000
Plant Protectors	43,846	64,901	65,000	65,000	70,000
Insecticides	8,737	9,933	25,000	26,560	27,500
Turfgrass Chemicals	34,754	35,930	60,000	60,000	66,000
Top Dressing	3,603	6,099	15,000	15,000	15,000
Irrigation Supplies	815	10,543	15,000	15,000	15,000
Operating Supplies	40,912	49,881	67,000	67,000	67,000
COGS-Handicap	780	1,100	1,000	1,000	1,000
COGS-Pro Shop	83,573	103,297	88,000	88,000	88,000
COGS-Food	27,119	32,283	12,000	12,000	14,000
COGS-Beverage	12,902	20,293	4,000	4,000	4,500
COGS-Beer	33,419	50,230	30,000	30,000	30,000

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
COGS-Liquor	13,111	7,542	20,000	20,000	20,000
Commodities	\$396,322	\$530,846	\$540,750	\$545,570	\$561,250
Contractuals					
Legal Fees	0	0	0	0	0
Computer Fees & Services	0	2,942	3,000	3,000	3,000
Merchant Credit Card Fees	43,276	48,847	40,000	40,000	40,000
Advertising	4,430	4,295	3,000	3,000	3,000
Printing	316	205	1,000	1,000	1,000
Dues & Subscriptions	458	1,420	1,850	1,850	1,850
Licenses & Permits	1,463	1,235	1,600	1,200	1,600
Liability Insurance	1,302	1,302	1,400	1,243	1,401
Workers Compensation Ins.	31,305	31,699	31,480	30,471	32,343
Property Insurance	9,575	9,522	10,240	9,384	9,638
State Unemployment Ins.	58,030	31,827	60,000	56,620	50,000
Natural Gas	10,725	7,324	8,300	8,120	8,700
Electricity	44,766	59,755	60,240	57,140	59,430
Telephone	10,411	10,754	12,000	10,560	11,700
Water & Sewer	3,601	3,842	5,250	4,000	4,160
Disposal Services	4,723	10,232	5,540	5,540	5,540
Pest Control	768	1,490	900	1,530	900
Repairs & Maint. Building	3,210	10,400	1,000	1,000	1,000
Repairs & Maint. Equipment	0	570	500	500	500
Equipment Rental	3,725	3,450	109,530	111,180	109,530
Vehicle Replacement Charge	3,310	0	0	0	0
IT Replacement Charge	3,820	13,690	10,760	10,760	12,970
Certifications and Education	80	120	200	200	200
Professional Development	847	3,621	9,000	9,000	9,000
Mileage Reimbursement	0	0	500	500	500
Miscellaneous Contractuals	15,890	11,698	19,500	20,330	19,500
Contractuals	\$256,030	\$270,239	\$396,790	\$388,128	\$387,462
Total Operating Expenditures	\$1,470,238	\$1,708,445	\$1,850,940	\$2,049,638	\$2,038,802
Income (Loss) before capital outlay	\$580,757	\$571,370	\$607,160	\$477,892	\$474,298
Capital Outlay					
Improvements to Buildings	0	0	156,407	156,407	250,000
Machinery & Tools	0	0	0	0	0
Furniture & Fixtures	0	0	198,648	198,648	180,000
Depreciation Expense	241,315	217,889	0	0	0
Amortization Expense	75,324	75,324	0	0	0
Total Capital Outlay	\$316,638	\$293,213	\$355,055	\$355,055	\$430,000
Non-Operating Expenditures					
Interest Expense - Leases	5,252	4,127	0	0	0
Cash Generated	\$258,866	\$274,030	\$252,105	\$122,837	\$44,298
Beginning Fund Balance	\$5,902,901	\$6,161,767	\$6,435,798	\$6,435,798	\$6,558,635
Ending Fund Balance	\$6,161,767	\$6,435,798	\$6,687,903	\$6,558,635	\$6,602,933

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

	Estimated	Budget	Estimated	FY	FY	FY	FY	FY	Future
	Costs	2024	2024	2025	2026	2027	2028	2029	Funding
Machinery/Equipment/Project									Required
Countryside Golf Course:									
Asphalt Replacemant	135,000	135,000	135,000						0
Utility Tractor	30,000	0	28,774						0
Bunker Rake	28,000	28,000	25,749						0
Net-Zero Electric Car Storage	1,400,000	700,000	0	0	70,000	70,000	70,000	70,000	280,000
Rough Mower (Electric)	70,000			70,000					70,000
Topdresser	23,000			23,000					23,000
Bunker Rake	27,000			27,000					27,000
Greens Roller replacement	17,500			23,000					23,000
Replacement of Rain Shelter Roofs	TBD				TBD				0
Rough Mower (Electric)	70,000				70,000				70,000
Toro Turbine Blower	12,000				12,000				12,000
Utility Task Vehicle	30,000				30,000				30,000
Fairway Mowers - 2 (Electric)	110,000					110,000			110,000
Fairway Mower (Electric)	55,000						55,000		55,000
Sprayer	60,000						60,000		60,000
Utility Task Vehicles - 2	60,000							60,000	60,000
Brae Loch Golf Course:									
Bunker Rake	29,000				29,000				29,000
Pull Behind Rough Mower	20,000					10,000	10,000		20,000
Utility Tractor	30,000							30,000	30,000
ThunderHawk Golf Course:									
Rough Mower	84,000	158,648	152,939						0
Patio Refurbishment/Repair	400,000	156,407	146,587						0
Bunker Rake	28,000	28,000	24,950						0
Toro Turbine Blower	12,000	12,000	10,645						0
Restrooms & Pumphouse Improvements				250,000					250,000
Skid Loader w/ Rotary Cutter Att.				100,000					100,000
Greens Mower (Electric)	80,000			80,000					80,000
Irrigation Control System	300,000				300,000				300,000
Shoreline Stablization #16	TBD				TBD				0
Greens Mowers - 2 (Electric)	160,000				160,000				160,000
Cart & Walking Bridge Repairs	TBD					TBD			0
Fairway Mowers - 2 (Electric)	55,000					110,000			110,000
Cart Path Replacement/Repairs	TBD						TBD		0
Fairway Mower (Electric)	55,000						55,000		55,000
Sprayer	60,000						60,000		60,000
Bunker Renovations	TBD							TBD	0
Sprayer	60,000							60,000	60,000
Utility Task Vehicles - 2	60,000							60,000	60,000
	\$1,718,000	\$1,218,055	\$524,644	\$573,000	\$671,000	\$300,000	\$310,000	\$280,000	\$2,134,000

Donation and Grant Fund



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

Expenditures amount to \$320,400. Salaries and benefits total \$297,500 and contractals are \$22,900.

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

	2024		2025			
	Modified	% of	Original	% of	Amount	%
EXPENDITURES BY OBJECT:	Budget	Total	Budget	Total	Change	Change
Salaries and Benefits	\$209,874	6.40%	\$297,500	92.85%	\$87,626	41.75%
Commodities	0	0.00%	0	0.00%	0	0.00%
Contractuals	185,464	5.65%	22,900	7.15%	(162,564)	-87.65%
Capital Outlay	2,885,553	87.95%	0	0.00%	(2,885,553)	-100.00%
Total Expenditures by Object	\$3,280,892	100.00%	\$320,400	100.00%	(\$2,960,492)	-90.23%

	2024		2025			
	Modified	% of	Original	% of	Amount	%
EXPENDITURES BY FUNCTION:	Budget	Total	Budget	Total	Change	Change
Youth Conservation Corp	\$209,874	6.40%	\$222,280	69.38%	\$12,406	5.91%
Education	54,245	1.65%	22,900	7.15%	(31,345)	-57.78%
Natural Resources	3,016,773	91.95%	75,220	23.48%	(2,941,553)	-97.51%
Total Expenditures by Function	\$3,280,892	100.00%	\$320,400	100.00%	(\$2,960,492)	-90.23%

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Request
Revenues					
Donations	127,770	254,190	215,874	314,465	303,500
Other Grants	14,830	0	377,795	363,745	0
State Grants	0	8,015	53,093	34,661	0
Federal Grants	15,942	601,163	2,601,166	729,136	0
Interest from Investments	1,972	17,418	13,000	12,550	7,590
Miscellaneous Revenue	0	4,582	0	0	0
Proceeds from Auction	70	567	0	0	0
Total Revenues	\$160,584	\$885,934	\$3,260,928	\$1,454,557	\$311,090
Expenditures					
Salaries & Wages	0	0	0	53,650	57,490
Part Time Wages	73,344	88,625	194,960	110,880	206,480
IMRF Contributions	0	0	0	2,600	4,560
FICA Contributions	5,611	6,780	14,914	12,550	20,080
Health Insurance	0	0	0	5,500	8,890
Total Personnel	\$78,955	\$95,405	\$209,874	\$185,180	\$297,500
Computer Hardware	0	0	0	1,100	0
Operating Supplies	7,482	10,176	0	13,950	0
Total Commodities	\$7,482	\$10,176	\$0	\$15,050	\$0
Consulting Fees	0	0	19,900	19,900	16,900
Miscellaneous Contractuals	61,046	30,146	165,564	42,140	6,000
Total Contractuals	\$61,046	\$30,146	\$185,464	\$62,040	\$22,900
Total Operating Expenditures	\$147,482	\$135,727	\$395,338	\$262,270	\$320,400
Capital Outlay					
Capital Imprvmnts-Preserves	501,636	336,553	2,857,208	1,157,369	0
Furniture & Fixtures	0	72,748	28,345	28,345	0
Total Expenditures	\$649,118	\$545,028	\$3,280,892	\$1,447,984	\$320,400
Revenue Excess (Deficit) over Expenditures	(\$488,534)	\$340,906	(\$19,964)	\$6,573	(\$9,310)
Beginning Fund Balance	\$621,411	\$132,877	\$473,783	\$473,783	\$480,356
Ending Fund Balance	\$132,877	\$473,783	\$453,819	\$480,356	\$471,046

General Program Statement

The purpose of this fund is to provide funding for natural resource planning and restoration activities. Funding has been sought from several grant agencies including the Illinois Department of Natural Resources, private foundations, Great Lakes Restoration Initiative, USDA Natural Resources Conservation Service, Fish and Wildlife Service, U.S. Environmental Protection Agency, U.S. Army Corps of Engineers, and Illinois Environmental Protection Agency. These funds will be used in conjunction with Land Development Levy, Capital Improvement Funds, and donations for habitat restoration in projects. Below are the current grants that the district is working on in 2025. Some of the projects will be completed in 2024.

Chiwaukee Prairie Illinois Beach Lakeplain Coastal Wetland Restoration & Planning

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

A generous benefactor has provided funding to support the efforts of the Lakeplain Partnership in Wisconsin and Illinois. Funding has been awarded for a three-year period with annual payments of \$250,000 (2019-2021), and a five-year extension with annual payments of \$75,000 (2022-2026). These funds will be used to provide for acquisition, protection, restoration and management of critical habitats with the RAMSAR wetland of international importance and to provide support for a full-time Lake Plain Coordinator. These funds will also be used to leverage additional grant funds for lakeplain partners. A total of **\$1,050,000** has been approved.

Chiwaukee Prairie Illinois Beach Lakeplain Branding Scope Development

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

A proposal was submitted and a notice of an award was received from the Illinois Coastal Management Program in the amount of \$46,000 to provide funding for branding development of the Lakeplain. These funds will be used to to strengthen the regional identity for the Lake Plain and Lakeplain Partnership, help identify priorities; develop the brand; create a style guide and website; and implement the brand strategy. Regional branding is a strategic way to increase the development and protection of a region, it is intended to create a sense of place by connecting people to the physical environment. A thriving economy, robust infrastructure, strong cultural identity, and general attractiveness are factors when considering a place to invest, study, visit, live, or work. The branding scope will increase visibility, facilitate the forming and growing of partnerships, and help develop the viability of the region, ultimately enhancing and promoting recreation and research opportunities on the Lake Michigan Lake Plain.

Chiwaukee Prairie Illinois Beach Lakeplain Coastal Wetland Restoration

RECEIVED - Sustain Our Great Lakes **Project Number 56046**

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

Expanding Capacity & Improving Habitat on the Chiwaukee Prairie - Illinois Beach Lake Plain

RECEIVED - Fund For Lake Michigan - **Project Number TBD**

The Chiwaukee Prairie Illinois Beach Lakeplain Coastal Wetland Restoration Project received funding in the amount of \$112,500 from the Fund For Lake Michigan to support a new, full-time, three-year position dedicated to building a more robust partnership and implementing progress toward achieving the conservation and organizational goals of the partnership. Those tasks include: building a collaborative infrastructure, strengthening regional identity, prioritizing peer-to-peer learning, continuing and expanding the Lake Plain invasive strike team, launching an inclusive project prioritization process, implementing the brand work, and setting the agenda for what is next by determining recommendations for a collaborative leadership structure and sustainable funding model.

Habitat Restoration to Benefit Natural and Human Communities on the Chikawkee Prairie - Illinois Beach Lake Plain – PREPROPOSAL SUBMITTED – National Oceanic and Atmospheric Administration (NOAA) Coastal Zone Management (CZM) Habitat Protection & Restoration Bipartisan Infrastructure Law (BIL) Competition **Project Number TBD**

A preproposal was submitted with a request of \$2,000,000.00 to the NOAA Coastal Zone Management (CZM) Habitat Protection & Restoration Bipartisan Infrastructure Law (BIL) Competition to restore the Lake Plain to a highly functioning habitat to benefit natural and human communities. If funded, this grant would provide for invasive plant removal including clearing, retreatment, and the invasive plant strike team; installation of native seed; large scale wetland management; hydrological restoration; enhancement wildlife habitat; post restoration monitoring, and trail enhancements to help protect the coastal dune ecosystem.

Enhanced Seed Production in Support of Monarchs and other Pollinators **Project Number 56068**
RECEIVED – National Fish and Wildlife Foundation (NFWF 2021) Monarch Butterfly and Pollinators Conservation Fund #72821

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

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

The 43-acre project area lies at the headwaters of the Skokie River (Chicago River watershed) and includes uplands and wetlands that provide regionally significant shrubland bird habitat. The proposed habitat restoration work builds upon the District's 11+ years of restoration accomplishments supported by three federal grants and now encompassing more than 195 actively restored acres. This project expands habitat connectivity and improves ecological resilience and integrity by virtue of its increasingly large, contiguous acreage. Additionally, this project will improve the watershed's water quality by reducing sediment loads and assimilating pollutants by preventing sediment from leaving the site. The restoration effort will enhance climate resiliency by increasing restored acres, increasing pollinator species, and increasing populations/numbers of these species. This grant funded project is 80% completed with an anticipated completion date of December 12, 2024. Since restoration began a controlled burn was conducted, several conservative plants species found, and the federally listed rusty patch bumble was found, Greenbelt provides much-needed public open space offering excellent recreational and educational opportunities.

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

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

Greenbelt – Increasing Habitat Connectivity and Protecting Rare Species at Greenbelt Forest Preserve through Expanded Invasive Woody Species Control – RECEIVED – United States Fish and Wildlife Service Midwest Region Coastal Program Project **Project Number 60812**

The proposed habitat restoration work builds upon the District's 10+ years of restoration accomplishments supported by three federal grants and now encompassing more than 195 actively restored acres. This project expands habitat connectivity and improves ecological resilience and integrity by virtue of its increasingly large, contiguous acreage. Additionally, this project will improve the watershed's water quality by reducing sediment loads and assimilating pollutants by preventing sediment from leaving the site. The restoration effort will enhance climate resiliency by increasing restored acres, increasing pollinator species, and increasing populations/numbers of these species. The 112-acre project will control invasive woody species and seed appropriate native flora into woodland, wetland, and remnant oak savanna habitats. The project will expand upon previous NFWF funded restoration of the

prairie and shrubland habitats to restore a more continuous and functional habitat matrix for the state and Federally listed flora and fauna found at Greenbelt Forest Preserve. **Total project cost is \$490,000.**

Greenbelt – Improving Forest Health in Greenbelt Forest Preserve

RECEIVED – Morton Arboretum

Project Number 56073

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

Greenbelt – Floral Resources for Early Season Pollinators

RECEIVED – Openlands

Project Number 60813

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

Greenbelt – Lepidoptera Resources in Wetland Habitats & Youth Programming

Project Number 60004

RECEIVED – Pollinator Partnership and North American Pollinator Protection Campaign

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

Lyons Woods – Sustaining Ecological Integrity and Habitat for Threatened and Endangered Species of Lyons Woods Forest Preserve Through Continued Small and Invasive Tree and Shrub Control (SITS)

This project is managing aggressive and invasive woody plants that are negatively impacting habitat in the Great Lakes basin for several threatened and endangered species at Lyons Woods. The project budget is \$400,000.00. Work began the winter of 2023-24 and will continue for another 1-2 winters.



Lake County Forest Preserves

Budget Request 2025
6900 Natural Resources Grant

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Request
Revenues					
Grants & Donations	67,004	781,263	3,032,054	1,316,647	75,220
Interest from Investment	1,058	3,803	0	2,900	0
Total Revenues	\$68,061	\$785,066	\$3,032,054	\$1,319,547	\$75,220
Expenditures					
Salaries & Benefits	0	14,425	0	65,820	75,220
Commodities	7,482	10,176	0	15,050	0
Contractuals	58,946	25,499	159,564	36,140	0
Total Operating Expenses	\$66,427	\$50,100	\$159,564	\$117,010	\$75,220
Capital Outlay	494,569	292,567	2,857,208	1,157,208	0
Total Expenditures	\$560,996	\$342,667	\$3,016,773	\$1,274,218	\$75,220
Revenue Excess (Deficit) over Expenditures	(\$492,935)	\$442,398	\$15,281	\$45,329	\$0
Beginning Fund Balance	\$234,752	(\$258,183)	\$184,216	\$184,216	\$229,544
Ending Fund Balance	(\$258,183)	\$184,216	\$199,497	\$229,544	\$229,544



General Program Statement

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

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

Key Objectives for 2025

- Participate in the Forest Preserves five-year objective of enhancing healthy landscapes through nature-based solutions.
- Participate in the Forest Preserves 100-year vision goal to eradicate buckthorn in Lake County.
- Perform clearing, planting and other natural resource management tasks at preserves across the District including Greenbelt and Lyons Woods Forest Preserves.
- Participate in environmental educational opportunities via field trips to other environmental and cultural institutions across the region.

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Request
Revenues					
Donations	86,697	80,980	209,874	119,360	222,280
Total Revenues	\$86,697	\$80,980	\$209,874	\$119,360	\$222,280
Expenditures					
Personnel					
Part Time Wages	73,344	75,225	194,960	110,880	206,480
FICA Contributions	5,611	5,755	14,914	8,480	15,800
Total Personnel	\$78,955	\$80,980	\$209,874	\$119,360	\$222,280
Revenue Excess (Deficit) over Expenditures	\$7,743	(\$0)	\$0	\$0	\$0
Beginning Fund Balance	\$923	\$8,666	\$8,665	\$8,665	\$8,665
Ending Fund Balance	\$8,666	\$8,665	\$8,665	\$8,665	\$8,665

General Program Statement

Non-tax support of education efforts, including for special events and projects throughout the District, is cultivated and solicited in the form of grants, donations, and sponsorships from private individuals, foundations, corporations and state and federal sources. These funds are used to improve existing facilities and services and to initiate special projects that otherwise could not be accomplished.

Key Objectives for 2025

- Work with the Preservation Foundation of the Lake County Forest Preserves to identify and seek additional funding for support of special projects and exhibitions at the Dunn Museum.
- Work with the Preservation Foundation of the Lake County Forest Preserves to identify and seek additional funding to support on-going Education Department initiatives including Science Explorers in Nature, Conservation Explorers, Summer Adventures, program scholarships, and other projects and events.
- Place all non-designated gifts supporting the Museum in the Museum Grant Fund. Identify and solicit funding sources for special exhibitions, projects and improvements at the Dunn Museum.
- Continue the *Gateways Grant Program*, offering forty (40) grants to disadvantaged school districts in Lake County. Each grant provides an affordable on-site field trip by waiving program fees for one day of programming and giving \$150 transportation support to the school. In-school and virtual field trip programs are offered at a reduced fee. The Gateways Grant Program makes school field trips available to an average of 4,500 students and teachers each school year.
- Identify and secure funding to offer free admission on Thursday evenings at the Dunn Museum.

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Request
Revenues					
Grants & Donations	0	1,125	6,000	6,000	6,000
Total Revenues	\$0	\$1,125	\$6,000	\$6,000	\$6,000
Expenditures					
Contractuals	1,300	4,650	6,000	6,000	6,000
Total Expenditures	\$1,300	\$4,650	\$6,000	\$6,000	\$6,000
Revenue Excess (Deficit) over Expenditures	(\$1,300)	(\$3,525)	\$0	\$0	\$0
Beginning Fund Balance	\$6,530	\$5,230	\$1,705	\$1,705	\$1,705
Ending Fund Balance	\$5,230	\$1,705	\$1,705	\$1,705	\$1,705

	2021 Actual	2022 Actual	2023 Budget	2023 Estimate	2024 Request
Revenues					
Grants & Donations	4,841	0	0	0	0
Interest from Investments	915	13,615	13,000	9,650	7,590
Miscellaneous Revenue	0	4325.54	0	0	0
Proceeds from Auction	70	567	0	0	0
Total Revenues	\$5,826	\$18,508	\$13,000	\$9,650	\$7,590
Expenditures					
Contractuals	800	0	19,900	19,900	16,900
Total Operating Expenditures	\$800	\$0	\$19,900	\$19,900	\$16,900
Capital Outlay					
Capital Imprvmnts-Preserves	7067	43,986	0	161	0
Furniture & Fixtures	0	72,748	28,345	28,345	0
Total Expenditures	\$7,867	\$116,734	\$48,245	\$48,406	\$16,900
Revenue Excess (Deficit) over Expenditures	(\$2,041)	(\$98,226)	(\$35,245)	(\$38,756)	(\$9,310)
Beginning Fund Balance	\$379,465	\$377,424	\$279,198	\$279,198	\$240,442
Ending Fund Balance	\$377,424	\$279,198	\$243,953	\$240,442	\$231,132

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Request
Revenues					
Interest from Investments	(1,091)	8,241	8,000	5,000	4,000
Total Revenues	(\$1,091)	\$8,241	\$8,000	\$5,000	\$4,000
Expenditures					
Contractuals	0	0	19,900	19,900	16,900
Capital Outlay	0	72,748	28,345	28,345	0
Total Expenditures	\$0	\$72,748	\$48,245	\$48,245	\$16,900
Revenue Excess (Deficit) over Expenditures	(\$1,091)	(\$64,507)	(\$40,245)	(\$43,245)	(\$12,900)
Beginning Fund Balance	\$197,402	\$196,311	\$131,803	\$131,803	\$88,558
Ending Fund Balance	\$196,311	\$131,803	\$91,558	\$88,558	\$75,658

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Request
Revenues					
Grants & Donations	0	0	0	0	0
Interest from Investments	2,006	5,202	5,000	4,500	3,500
Miscellaneous Revenue	0	4325.54	0	0	0
Proceeds from Auction	70	567	0	0	0
Total Revenues	\$2,076	\$10,094	\$5,000	\$4,500	\$3,500
Expenditures					
Contractuals	800	0	0	0	0
Total Operating Expenses	\$800	\$0	\$0	\$0	\$0
Capital Outlay	\$7,067	\$43,986	\$0	\$161	\$0
Revenue Excess (Deficit) over Expenditures	(5,791)	(33,892)	5,000	4,339	3,500
Beginning Fund Balance	\$180,342	\$174,551	\$140,659	\$140,659	\$144,998
Ending Fund Balance	\$174,551	\$140,659	\$145,659	\$144,998	\$148,498

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Request
Revenues					
Grants & Donations	4,841	0	0	0	0
Interest from Investments	0	173	0	150	90
Total Revenues	\$4,841	\$173	\$0	\$150	\$90
Expenditures					
Contractuals	0	0	0	0	0
Total Operating Expenses	\$0	\$0	\$0	\$0	\$0
Revenue Excess (Deficit) over Expenditures	\$4,841	\$173	\$0	\$150	\$90
Beginning Fund Balance	\$1,722	\$6,563	\$6,736	\$6,736	\$6,886
Ending Fund Balance	\$6,563	\$6,736	\$6,736	\$6,886	\$6,976

Other Funds





FUNDS IN THIS SECTION INCLUDE:

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

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

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

FARMLAND MANAGEMENT FUND – The nature and purpose of this fund is to restore and manage lands that are farmed or have been removed from or impacted by farming.

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

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

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

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

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

INTERNAL SERVICE FUNDS:

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

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

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

General Program Statement

This fund's purpose is to provide financial resources to prepare and publish a comprehensive annual financial report that encompasses all funds of the District. The comprehensive annual financial report is required by District "Rules of Order and Operational Procedures" and is used for official statements for bond offerings. These financial statements, which contain information about the District's financial position, operations and cash balances, play an important role in the District meeting its accountability obligation. The use of external financial auditors assures users of District financial statements that an objective evaluation of the statements was performed by an independent third party.

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

	2022	2023	2024	2024	2025
	Actual	Actual	Budget	Estimate	Budget
Revenues					
Property Tax Levy	195,254	132,278	187,400	187,400	188,500
Interest from Investments	3,302	7,378	5,300	5,300	5,300
Gain/Loss Due to MV Adj	(2,302)	(207)	0	0	0
Total Revenues	\$196,255	\$139,449	\$192,700	\$192,700	\$193,800
Expenditures					
Personnel					
Salaries & Wages	67,975	74,036	102,698	100,230	106,280
Sick Pay Reimbursement	168	0	0	0	0
Health Insurance	10,617	11,135	15,490	16,290	16,250
Total Personnel	\$78,761	\$85,171	\$118,188	\$116,520	\$122,530
Contractuals					
Auditing Fees	56,925	71,410	72,550	61,670	67,200
Computer Fees & Services	4,682	6,979	7,430	7,430	7,640
Consulting Fees	745	2,900	5,000	0	5,000
Advertising	0	45	0	0	0
IT Replacement Charge	520	620	750	750	620
Total Contractuals	\$62,872	\$81,954	\$85,730	\$69,850	\$80,460
Total Operating Expenditures	\$141,633	\$167,125	\$203,918	\$186,370	\$202,990
Revenue Excess (Deficit) over Expenditures	\$54,622	\$(27,675)	\$(11,218)	\$6,330	\$(9,190)
Beginning Fund Balance	\$148,370	\$202,992	\$175,317	\$175,317	\$181,647
Ending Fund Balance	\$202,992	\$175,317	\$164,099	\$181,647	\$172,457



General Program Statement

The nature and purpose of this fund is to account for financial resources used for a major repair, renovation or acquisition of major capital facilities. The Capital Facilities Improvement Fund was established in 2000 to fund improvements to buildings and facilities, improve public access and stabilize deteriorated buildings and structures. Through legislative advocacy, the District was successful in passing state legislation in 1997 which authorizes transferring interest earnings from the Debt Service Tax Levy Fund for capital purposes. As provided in the 1997 state legislation for this purpose and the Board approved Budget Policy, an annual transfer from the Debt Service Tax Levy Fund was established with the 2001 Budget. In addition to that \$200,000 will be transferred from the General Fund for future building and facilities replacements.

The 2024 budgeted expenditures include funding of \$1,200,000 for the Stevenson House Master Plan and a little more than \$700,000 for the new net-zero maintenance building at the Lakewood Preserve.

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Revenues					
Interest from Investments	(24,134)	95,170	30,000	30,000	30,000
Interfund Transfers	200,000	200,000	200,000	200,000	200,000
State Grant	0	0	1,100,000	1,100,000	0
Insurance Claim	0	51,046	0	0	0
Total Revenues	\$175,866	\$346,216	\$1,330,000	\$1,330,000	\$230,000
Expenditures					
Buildings & Structures	752,763	477,077	1,939,444	1,939,444	0
Improvements to Buildings	0	0	0	0	0
Capital Improvements-Preserves	41,989	12,702	18,106	18,106	0
Total Operating Expenditures	\$794,752	\$489,779	\$1,957,550	\$1,957,550	\$0
Revenue Excess (Deficit) over Expenditures	\$(618,886)	\$(143,563)	\$(627,550)	\$(627,550)	\$230,000
Beginning Fund Balance	\$2,794,668	\$2,175,782	\$2,032,220	\$2,032,220	\$1,404,670
Ending Fund Balance	\$2,175,782	\$2,032,220	\$1,404,670	\$1,404,670	\$1,634,670

General Program Statement

The Easements & Special Projects Fund accounts for the revenue and expenditures related to special projects, land acquisition, easement revenues and temporary construction licenses. There are no capital projects in this fund for 2025.

	2022	2023	2024	2024	2025
	Actual	Actual	Budget	Estimate	Budget
Revenues					
Grants & Donations	0	350,600	0	0	0
Interest from Investments	(49,885)	139,393	7,500	7,500	7,500
Easement & Licenses	6,770	21,514	0	500	0
Interfund Transfers	154,329	0	0	0	0
Total Revenues	\$111,215	\$511,507	\$7,500	\$8,000	\$7,500
Expenditures					
Appraisal Fees	5,500	13,500	7,000	7,000	7,000
Legal Fees	1,526	23,985	5,000	5,000	5,000
Miscellaneous Contractuals	0	0	0	0	0
Total Operating Expenditures	\$7,026	\$37,485	\$12,000	\$12,000	\$12,000
Capital Outlay					
Land Acquisition	0	610,257	0	0	0
Title Fees	0	2,350	0	0	0
Tax Prorations	0	(18,278)	0	0	0
Other Land Acquisition Costs	0	13,321	0	0	0
Engineering Fees	0	(1,500)	0	0	0
Buildings & Structures	911,521	2,333,302	865,318	865,318	0
Capital Improvements-Preserves	0	0	0	0	0
Total Capital Outlay	\$911,521	\$2,939,453	\$865,318	\$865,318	\$0
Total Expenditures	\$918,546	\$2,976,937	\$877,318	\$877,318	\$12,000
Revenue Excess (Deficit)					
over Expenditures	\$(807,331)	\$(2,465,430)	\$(869,818)	\$(869,318)	\$(4,500)
Beginning Fund Balance	\$4,540,186	\$3,732,855	\$1,267,425	\$1,267,425	\$398,107
Ending Fund Balance	\$3,732,855	\$1,267,425	\$397,607	\$398,107	\$393,607



GENERAL PROGRAM STATEMENT

The purpose of this fund is to manage and restore lands to their historical condition. In 2003, the Board approved a Farmland Management Policy that established this fund from the revenue annually generated by the farm license fees. In 2023, the District had 2,027 acres of land in farm licenses, which generated \$353,212.12 in annual fees in 2023. Forty-three acres will be open for bid at the end of 2024, with the revenue generation fluctuating based upon the new bid amounts. Over the past several years revenues have averaged \$349,010.00, however in 2024, 554 acres that were licensed have been retired for planned restoration projects. Therefore, the projected revenue for 2025 is \$185,073.09 due to the reduction in licensed areas that have occurred in 2024.

RESTORATION AND MANAGEMENT ACTIVITIES

- **Restoration Mowing Project # 62801** **\$ 0**
Mowing and to remove invasive weeds in restorations at various preserve sites on an “as needed” basis. Typically, the District works with local farmers or contractors for this mowing.
- **Animal Damage Management Project # 62802** **\$ 27,000**
Countywide control of negative impacts from wildlife. This includes the control of wildlife populations and possible alternative solutions to hydrological issues.
- **Site Specific Invasive Species Project # 62803** **\$ 30,000**
Control of various invasive species as a follow-up to previous restoration projects.
- **Native Cover Crop Seeding Project # 62804** **\$ 10,000**
Seed purchase to be used as a temporary native cover for transitioning agricultural fields in preparation for restoration projects. Farmers are typically used to plant the cover crops.
- **Soil and Drain Tile Surveys Project # 62805** **\$ 45,000**
Repair of current drain tile systems, hydrologic study, and assessment for removal of drain tiles.
- **District-Wide Invasive Species Project # 62806** **\$100,000**
Countywide control of several herbaceous invasive species at various preserves.

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Revenues					
Rental Revenue	267,950	364,987	295,000	295,000	185,000
Interest from Investments	3,118	9,964	5,000	5,000	5,000
Interest from Leases	7,748	12,898	0	0	0
Farm Tax Collected	38,201	34,327	22,300	22,300	22,300
Total Revenues	\$317,016	\$422,176	\$322,300	\$322,300	\$212,300
Expenditures					
Repairs & Maintenance Grounds	329,559	387,206	403,414	351,480	212,000
Real Estate & Drainage Taxes	43,305	29,223	22,300	28,190	30,000
Total Operating Expenditures	\$372,864	\$416,428	\$425,714	\$379,670	\$242,000
Revenue Excess (Deficit) over Expenditures	(\$55,848)	\$5,748	(\$103,414)	(\$57,370)	(\$29,700)
Beginning Fund Balance	\$502,250	\$446,402	\$452,150	\$452,150	\$394,780
Ending Fund Balance	\$446,402	\$452,150	\$348,737	\$394,780	\$365,080



GENERAL PROGRAM STATEMENT

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

	2022	2023	2024	2024	2025
	Actual	Actual	Budget	Estimate	Budget
Revenues					
Interest from Investments	(6,898)	8,969	2,500	2,500	2,500
Total Revenues	\$(6,898)	\$8,969	\$2,500	\$2,500	\$2,500
Expenditures					
Commodities					
Operating Supplies	1,993	0	2,000	2,000	2,000
Contractuals					
Consulting Fees	0	35,000	0	0	0
Electricity	379	402	0	440	460
Miscellaneous Contractuals	13,597	11,584	17,970	18,870	18,870
Total Operating Expenditures	\$15,969	\$46,986	\$19,970	\$21,310	\$21,330
Revenue Excess (Deficit) over Expenditures	\$(22,867)	\$(38,018)	\$(17,470)	\$(18,810)	\$(18,830)
Beginning Fund Balance	\$282,286	\$259,419	\$221,402	\$221,402	\$202,592
Ending Fund Balance	\$259,419	\$221,402	\$203,932	\$202,592	\$183,762



General Program Statement

The Land Preparation Fund provides funding for projects or improvements that are needed to secure and/or prepare forest preserve sites. Projects may include, but are not limited to: fencing, installation of gates, demolition of structures and buildings, erecting signage, cleanup of trash/debris, or removal of hazards such as dead trees. Funds for the Land Preparation Fund are generated from income-producing assets that are already in place on newly acquired sites. Revenues include a license fee of \$15,970 for the cellular tower at Bluebird Meadow (with a license agreement through May 2032).

	2022	2023	2024	2024	2025
	Actual	Actual	Budget	Estimate	Budget
Revenues					
Cellular Tower Fees	15,708	15,708	15,970	15,970	15,970
Interest from Investments	(38,727)	44,314	20,000	20,000	20,000
Interest from Leases	2,207	2,210	0	0	0
Total Revenues	\$(20,812)	\$62,232	\$35,970	\$35,970	\$35,970
Expenditures					
Repairs & Maintenance Grounds	50,541	28,706	100,000	100,000	100,000
Total Operating Expenditures	\$50,541	\$28,706	\$100,000	\$100,000	\$100,000
Revenue Excess (Deficit) over Expenditures	\$(71,353)	\$33,527	\$(64,030)	\$(64,030)	\$(64,030)
Beginning Fund Balance	\$1,224,725	\$1,153,372	\$1,186,899	\$1,186,899	\$1,122,869
Ending Fund Balance	\$1,153,372	\$1,186,899	\$1,122,869	\$1,122,869	\$1,058,839



GENERAL PROGRAM STATEMENT

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

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Revenues					
Interest from Investments	297	1,016	900	900	900
Fines	506	3,311	0	0	0
Total Revenues	\$803	\$4,326	\$900	\$900	\$900
 Capital Outlay	 0	 0	 0	 0	 24,000
Total Expenditures	\$0	\$0	\$0	\$0	\$24,000
 Revenue Excess (Deficit) over Expenditures	 \$803	 \$4,326	 \$900	 \$900	 \$(23,100)
 Beginning Fund Balance	 \$19,626	 \$20,429	 \$24,756	 \$24,756	 \$25,656
Ending Fund Balance	\$20,429	\$24,756	\$25,656	\$25,656	\$2,556



General Program Statement

The nature and purpose of this fund is to collect fees paid to the District for trees removed as part of easement agreements. The balance in this fund is primarily from proceeds from the Illinois Department of Transportation received in 2012 for tree removal along Milwaukee Avenue. These funds will be spent over the next several years for tree planting projects.

	2022	2023	2024	2024	2025
	Actual	Actual	Budget	Estimate	Budget
Revenues					
Interest from Investments	2,948	10,434	6,000	6,000	6,000
Miscellaneous Revenue	20,910	0	0	0	0
Total Revenues	\$23,858	\$10,434	\$6,000	\$6,000	\$6,000
Capital Outlay					
Capital Improvements-Preserves	0	0	294,179	294,178	0
Total Capital Outlay	\$0	\$0	\$294,179	\$294,178	\$0
Revenue Excess (Deficit) over Expenditures	\$23,858	\$10,434	(\$288,179)	(\$288,178)	\$6,000
Beginning Fund Balance	\$273,269	\$297,127	\$307,561	\$307,561	\$19,382
Ending Fund Balance	\$297,127	\$307,561	\$19,381	\$19,382	\$25,382

GENERAL PROGRAM STATEMENT

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

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Revenues					
Interest from Investments	(15,867)	14,040	5,000	5,000	5,000
Total Revenues	\$(15,867)	\$14,040	\$5,000	\$5,000	\$5,000
Capital Outlay					
Capital Improvements-Preserves	225,683	18,387	185,586	185,586	0
Total Capital Outlay	\$225,683	\$18,387	\$185,586	\$185,586	\$0
Revenue Excess (Deficit) over Expenditures	\$(241,550)	\$(4,347)	\$(180,586)	\$(180,586)	\$5,000
Beginning Fund Balance	\$550,150	\$308,600	\$304,253	\$304,253	\$123,667
Ending Fund Balance	\$308,600	\$304,253	\$123,667	\$123,667	\$128,667

General Program Statement

The purpose of this fund is to centralize the provision of heavy equipment within the District and to provide a useful means of accounting for the replacement of equipment. Equipment Replacement Funds are commonly used in local government for equipment and central vehicle services.

The Board established the Equipment Replacement Fund in 2003 to account for the financing of equipment replacement. Recovering the cost of the equipment, including depreciation expense, is through user charges to each department. This is an Internal Service Fund that charges the department an amount equal to the depreciation expense for the piece of equipment, such that the equipment will be replaced out of the Equipment Replacement Fund. Ownership of the equipment has been transferred to the Equipment Replacement Fund. The fund provides a sufficient cash balance to allow the purchase of equipment directly from the fund.

Under the District's fleet replacement general guidelines, equipment will be evaluated for replacement as follows: **1)** Riding mowers under 25-horsepower after five (5) years of service **2)** Riding mowers over 25-horsepower and utility task vehicles (UTVs) after eight (8) years of service **3)** Compact track loaders after ten (10) years of service. **4)** Tractors and equipment up to 25-horsepower and small equipment trailers after twelve (12) years of service **5)** Tractors and heavy equipment over 25-horsepower and large equipment trailers after fifteen (15) years of service. At the time of replacement, each piece of equipment will be evaluated to determine if that same type is still appropriate or if an alternate replacement would better serve the District's current needs. Equipment will be sent to auction at the end of its service life. Proceeds from the auction will be returned to the replacement fund.

This year's budget provides for replacing three (3) pieces of equipment for \$90,000.00.

PERFORMANCE MEASUREMENTS	2022 ACTUAL	2023 ACTUAL	2024 ESTIMATED	2025 PROJECTED
Number of pieces	100	104	106	106

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Revenues					
Interest from Investments	(43,824)	68,993	34,000	28,000	26,000
Equipment Rental	293,520	307,500	345,630	345,630	367,965
Sale of Fixed Assets	24,472	169,445	110,400	110,400	30,400
Interfund Transfers	56,164	408,662	0	0	0
Miscellaneous Revenue	0	0	0	490	0
Total Revenues	\$330,333	\$954,600	\$490,030	\$484,520	\$424,365
Capital Outlay					
Heavy Equipment	0	0	620,381	637,140	90,000
Depreciation Expense	244,403	288,217	0	0	0
Total Capital Outlay	\$244,403	\$288,217	\$620,381	\$637,140	\$90,000
Revenue Excess (Deficit) over Expenditures	\$85,929	\$666,383	\$(130,351)	\$(152,620)	\$334,365
Beginning Fund Balance	\$3,390,675	\$3,476,604	\$4,142,987	\$4,142,987	\$3,990,367
Ending Fund Balance	\$3,476,604	\$4,142,987	\$4,012,636	\$3,990,367	\$4,324,732



General Program Statement

The purpose of this fund is to centralize the provision of computer hardware, software and related equipment within the District; and provide a useful means of accounting for such centralized replacement of equipment. Replacement Funds are commonly used in local government for equipment.

The Board established the Information Technology Replacement Fund in 2002 to fund the replacement of computer hardware, software and related equipment. This is an Internal Service Fund which charges each department an amount equal to the depreciation expense for the piece of equipment such that the equipment will be replaced out of the Information Technology Replacement Fund. This budget proposes \$226,710 (This does not include the Munis maintenance renewal numbers) for purchasing replacement of computer hardware, computer software and larger printers. Computer hardware, computer software and larger printers are replaced when a major component fails or when it reaches the end of its useful life cycle.

PERFORMANCE MEASUREMENTS	2022 ACTUAL	2023 ACTUAL	2024 ESTIMATED	2025 PROJECTED
Computers supported District-wide	198	198	205	207

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Revenues					
Interest from Investments	(16,649)	67,674	25,000	37,000	25,000
Equipment Rental	285,900	316,860	307,460	307,460	302,590
Sale of Fixed	12	450	500	500	500
Miscellaneous Revenue	0	0	0	220	0
Interfund Transfers	0	42,831	0	0	0
Total Revenues	\$269,263	\$427,815	\$332,960	\$345,180	\$328,090
Expenditures					
Computer Hardware	34,856	98,521	53,500	53,500	33,700
Miscellaneous Contractuals	114,378	43,641	103,850	103,849	106,010
Total Operating Expenditures	\$149,234	\$142,162	\$157,350	\$157,349	\$139,710
Capital Outlay					
Computer Hardware	0	0	88,330	88,330	87,000
Computer Software	0	0	0	0	0
Depreciation Expense	116,228	124,584	0	0	0
Amortization Expense	0	36,686	0	0	0
Total Capital Outlay	\$116,228	\$161,269	\$88,330	\$88,330	\$87,000
Total Expenditures	\$265,462	\$303,431	\$245,680	\$245,679	\$226,710
Revenue Excess (Deficit) over Expenditures	\$3,801	\$124,384	\$87,280	\$99,501	\$101,380
Beginning Fund Balance	\$1,915,275	\$1,919,076	\$2,043,460	\$2,043,460	\$2,142,961
Ending Fund Balance	\$1,919,076	\$2,043,460	\$2,130,740	\$2,142,961	\$2,244,341



General Program Statement

The purpose of this fund is to centralize the provision of certain vehicles within the District and provide a useful means of accounting for such a centralized replacement of vehicles. Replacement Funds are commonly used in local government for equipment and central vehicle services.

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

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

The 2025 budget proposes replacing twelve (12) vehicles for a total of \$721,000.00.

PERFORMANCE MEASUREMENTS	2022 ACTUAL	2023 ACTUAL	2024 ESTIMATED	2025 PROJECTED
Number of vehicles	91	91	91	91
Number of passenger vehicles	28	29	29	29
Number of small/medium trucks	53	52	52	52
Number of large trucks	10	10	10	10
Number of hybrid vehicles	18	18	21	23
Number of electric vehicles	0	3	5	10

	2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Revenues					
Interest from Investments	(42,246)	97,607	60,000	40,000	35,000
Equipment Rental	517,270	492,990	514,330	514,330	565,460
Sale of Fixed Assets	32,598	47,190	130,900	130,900	69,300
Other Revenues	0	4,266	0	0	0
Interfund Transfers	0	35,610	0	0	0
Total Revenues	\$507,622	\$677,662	\$705,230	\$685,230	\$669,760
Capital Outlay					
Motor Vehicles	0	0	1,428,791	1,428,791	721,000
Depreciation Expense	431,445	463,981	0	0	0
Total Capital Outlay	\$431,445	\$463,981	\$1,428,791	\$1,428,791	\$721,000
 Revenue Excess (Deficit) over	 \$76,176	 \$213,681	 \$(723,561)	 \$(743,561)	 \$(51,240)
 Beginning Fund Balance	 \$4,139,625	 \$4,215,801	 \$4,429,482	 \$4,429,482	 \$3,685,921
Ending Fund Balance	\$4,215,801	\$4,429,482	\$3,705,921	\$3,685,921	\$3,634,681

Capital Improvement Plan



General Program Statement

The District's Capital Improvement Plan (CIP) was developed to prioritize projects based on criteria that identify cost-effective improvements and alignment with the District's mission. The approved CIP is a rolling ten-year plan, updated annually, and is used to identify and coordinate funding requirements for improvement needs. This forecast of District projects increases public awareness, helps the Board of Commissioners and staff prioritize based on changing needs, and provides a basis for logical, reasonable, balanced decision-making. Updating the plan annually allows flexibility to respond to changing circumstances and needs. Development of the CIP focuses on selecting existing or new forest preserve sites for improvement, determining when to improve the site, allocating resources to spend, and selecting funding sources to use.

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

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

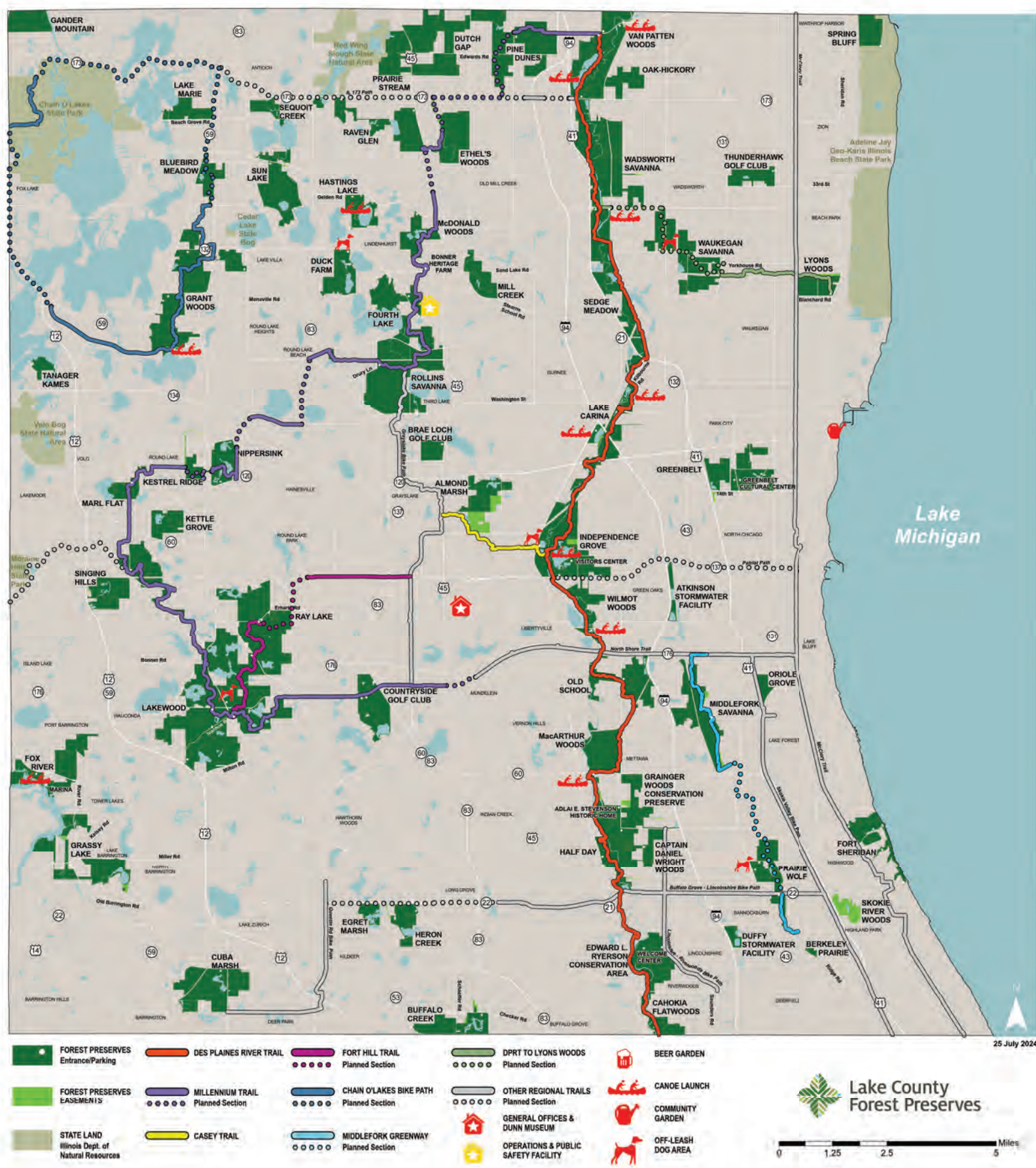
The Capital Budget development process starts with all Forest Preserve District departments and the Planning Committee preparing requests for needed projects using the Ten-Year CIP information. These project cost estimates are based upon the best planning information available at the time. Project priorities may change, depending upon additional District funding sources, grants or other outside funding opportunities.

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

On November 5, 2024 Lake County voters will be asked to consider a referendum to approve \$155 million of general obligation bonds for land acquisition and public access improvement projects. If the referendum is successful, the Capital Improvement Plan will be updated in the first quarter of 2025.

**LAKE COUNTY FOREST PRESERVES
FISCAL YEAR 2025
CAPITAL BUDGET SUMMARY BY PROJECT TYPE**

Project	Carryover	New Funding	Capital Budget FY 2025	Designated Funds FY 2026-34
<u><i>Ten-Year Capital Improvement Plan</i></u>				
Improvement Projects	\$1,273,187	\$0	\$0	\$0
Trails and Trail Connections	1,350,397	0	0	0
Specific Habitat Restoration sites	3,398,236	0	0	500,000
General Habitat Restoration	313,534	450,000	450,000	3,854,555
Facility and Infrastructure Improvements	1,877,533	557,732	557,732	5,358,613
Paving repairs	786,527	480,000	480,000	6,455,744
Preserve tree planting	759,065	150,000	150,000	1,445,445
Future Grant Matching Funds	25,000	0	0	0
Special Future Land Acquisition	208,204	0	0	0
<i>Subtotal:</i>	<u>\$9,991,683</u>	<u>\$1,637,732</u>	<u>\$1,637,732</u>	<u>\$17,614,357</u>
<u><i>Land acquisition costs</i></u>		<u>\$17,500,340</u>	<u>\$17,500,340</u>	
<u><i>Other Capital Expenditures</i></u>				
Computer hardware/software		213,160	213,160	
Heavy equipment		138,000	138,000	
Machinery and Tools		463,072	463,072	
Motor vehicles		721,000	721,000	
Other		327,000	327,000	
Sampling/safety equipment		75,000	75,000	
<i>Subtotal:</i>		<u>\$1,937,232</u>	<u>\$1,937,232</u>	
Total Costs	\$9,991,683	\$21,075,304	\$21,075,304	\$17,614,357



25 July 2024

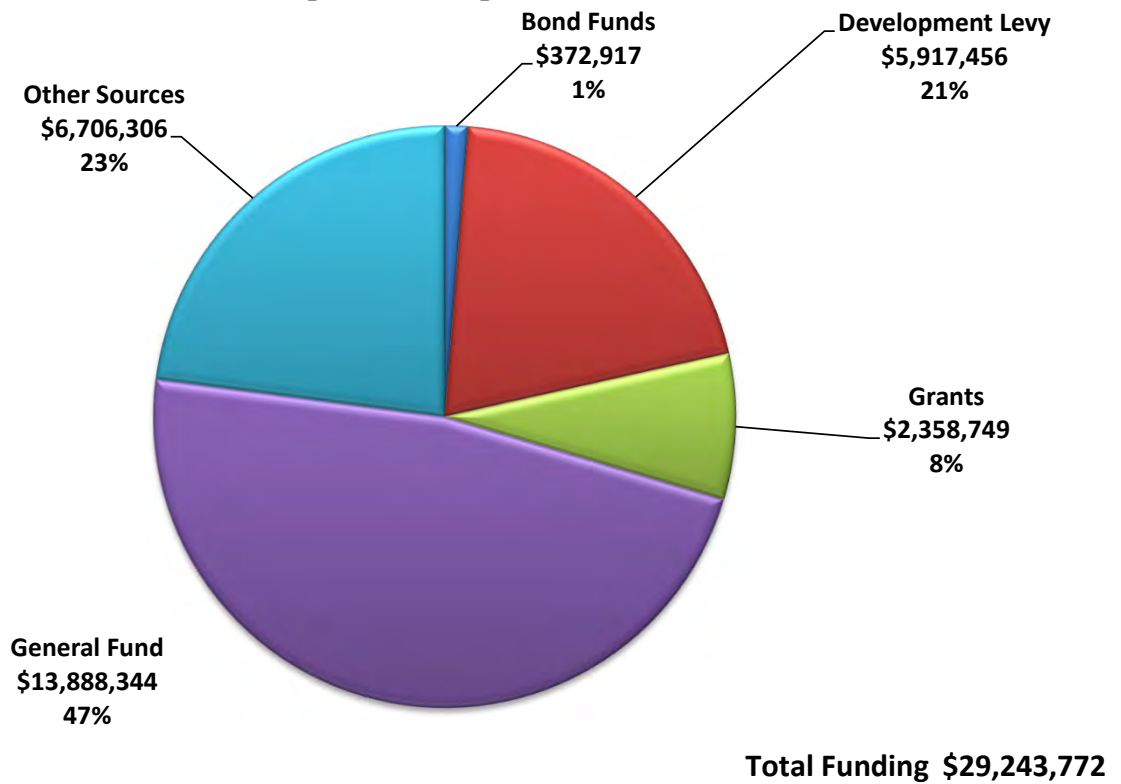
Lake County Forest Preserves



Source of Funds
Ten Year Capital Improvement Plan

Project No.			Estimated Project Total	Funding Sources				
				Bond Funds	Development Levy Fund	Grant Funds	General Fund	Other Funds
	Ongoing Capital Improvements							
60004	Habitat Restoration			-	721,094	-	1,715,169	2,181,825
60010	Preserve Tree Planting (includes IDOT funding) PLP			-	107,196	-	308,285	491,257
60008	District-wide Reforestation			-	-	-	1,112,055	21,097
60009	Repair Existing Roads/Parking			-	2,353,510	-	5,368,761	-
60022	Facility and Infrastructure Improvements			61	299,335	-	2,440,614	1,800,000
60030	ADA Improvements			-	880,778	-	1,552,663	-
	Future Grant Matching Funds			-	-	-	-	25,000
	Special Future Land Acquisition Funds			-	-	-	-	208,204
	Public Access/Misc. Projects			-	-	-	-	-
	62611	Adlai E. Stevenson House	\$1,200,000		-	-	-	1,063,000
	64710	Buffalo Creek - MWRD Reservoir Expansion	\$3,500,000	21,317	-	-	-	-
	60204	Countryside Net Zero Electric Golf Cart Storage Facility	\$1,400,000	-	-	-	-	700,000
	60025	Duck Farm Dog Exercise Area Accessibility	\$220,000	-	-	-	267	-
	60301	Duck Farm Munn Road Access	\$100,000	-	3,707	-	-	-
	61815	Dunn HVAC	\$212,153	-	-	-	1,803	-
	60420	Fort Sheridan Preserve	\$2,949,668	-	-	-	-	-
	64301	Heron Creek - IL Route 22 Connection	\$20,000	20,000	-	-	-	-
		Lake County Destination	TBD	-	-	-	-	-
	61020	Lakewood Forest Preserve	\$6,366,490	-	183,094	-	-	-
	61011	Lakewood-Grounds Maint. Building Replacement	\$2,525,000	54,080	3,275	-	5,211	33,658
	61010	Lakewood - Tree Planting & Restoration	\$500,000	-	314,620	-	-	-
	63923	Millennium Trail - Ethel's Woods to Pine Dunes	TBD	-	-	-	960,503	-
	61314	Millennium Trail - McDonalds Woods to RTE 45	TBD	-	10,000	-	-	-
	61603	Millennium Trail - Rte 45 Tunnel	\$4,300,000	122,642	-	-	-	-
		North-Central Preserve Connections	TBD	-	-	-	-	-
62001		Ray Lake Trail Connection	\$300,000	-	-	-	237,252	-
61410		E.L. Ryerson Education Classroom	\$5,720,350	-	(2,159)	-	9,283	17,079
64811		Spring Bluff Wildlife Observation Area	\$600,000	-	-	-	-	-
		Habitat Restoration Projects			-	-	-	-
67012		Amphibian and Smooth Green Snake Reintroduction	\$36,000	-	-	-	-	-
64104		Cuba Marsh Habitat Restoration	\$650,000	7,089	5,728	-	-	-
65206		Dutch Gap ACOE 206 Project	\$15,000,000	-	855,424	-	-	35,000
60406		Fort Sheridan - USACE GLFER Restoration	\$7,430,000	120,092	-	-	70,000	-
65104		Granger Woods Wetland Restoration	\$135,000	-	-	-	106,480	-
65199		Grainger Woods Restoration	\$500,000	-	-	500,000	-	-
60620		Grant Woods - Long Lake Shore Stabilization	\$350,000	-	-	-	-	-
60604		Grant Woods Restoration	\$970,413	-	15,038	-	-	-
60607		Grant Woods - Creating Ecological and Climate Resiliency	\$350,135	-	-	-	-	-
60701		Grassy Lake Improvements	\$55,000	24,422	-	-	-	-
60813		Greenbelt Openlands Early Pollinator	\$20,000	-	13,168	-	-	-
56059		Greenbelt Restoration Grant I	\$248,168	-	12,378	10,064	-	-
60806		Greenbelt Restoration Grant II	\$200,000	-	4,250	-	-	-
60812		Greenbelt USFWS MW Coastal	\$200,000	-	-	-	-	-
64304	Heron Creek ICL Grant	\$32,000	-	-	-	-	-	
61005	Lakewood Habitat Restoration - Schreiber Bog	\$900,000	3,215	8,967	-	-	-	
61110	Middlefork - Buckthorn Pilot Project	\$3,250,000	-	121,699	63,685	-	-	
	Oak Woodland and Ecological Complexes	TBD	-	-	-	-	-	
67510	Prairie Stream Habitat Restoration	\$1,400,000	-	-	1,700,000	-	-	
62504	Prairie Wolf - Mitigation Project	\$500,000	-	-	-	-	63,186	
62506	Prairie Wolf NFWF Hydrological Restoration	\$361,220	-	-	-	-	67,000	
61504	Singing Hills/Kettle Grove Restoration	\$0	-	5,540	-	-	-	
61706	Raven Glen ACOE Restoration	\$11,000,000	-	812	-	-	-	
56050	Spring Bluff - Connecting Wetlands	\$85,000	-	-	85,000	-	-	
			-	-	-	-	-	
Total			\$73,586,597	372,917	\$5,917,456	\$2,358,749	\$13,888,345	\$6,706,306

Source of Funds Ten Year Capital Improvement Plan



Lake County Forest Preserve District
Ten- Year Capital Improvement Plan

Project No.	PENDING APPROVAL ON OCTOBER 9, 2024	ESTIMATED Project Total	Grant/Donation/ Inter Gov/ Endowment/Funding	Budget 2024	Estimated 2024	Ten Year Funding Requirement												Total Current Funding
						FY 2025												
						Carry Forward	New Funding	Budget 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	
	Source of Funds					\$2,803,256	\$137,732	\$2,940,988	\$137,732	\$139,952	\$490,910	\$301,261	\$401,136	\$689,061	\$0	\$0	\$0	
	Development Levy Funds					582,320	0	582,320	0	0	0	0						
	Development Bond Funds						0		0		0	0						
	Limited Bonds						0		0		0	0						
	Interest Income on Bond Funds						0		0		0	0						
	General & Other Funds					4,956,762	1,500,000	6,456,762	1,538,940	1,577,700	1,319,900	1,555,000	903,000	665,513	1,407,723	1,463,739	1,522,789	
	IDOT Easement / Tree Fees						0		0		0	0						
	Preservation Foundation & Donations						0		0		0	0	600,000	600,000	600,000	600,000	600,000	
	Grants					1,858,749	0	1,858,749	0	500,000	0	0						
	Ongoing Capital Improvements																	
60004	Habitat Restoration			772,756	459,223	313,534	450,000	763,534	400,000	400,000	436,365	436,365	436,365	436,365	436,365	436,365	436,365	\$4,618,089
60010	Preserve Tree Planting (includes IDOT funding) PLP			397,380	22,457	374,923	50,000	424,923	50,000	50,000	54,545	54,545	54,545	54,545	54,545	54,545	54,545	\$906,738
60008	District-wide Reforestation Natural Resources			189,570	120,048	69,522	100,000	169,522	100,000	100,000	109,090	109,090	109,090	109,090	109,090	109,090	109,090	\$1,133,152
60009	Repair Existing Roads/Parking			1,776,832	990,305	786,527	480,000	1,266,527	561,800	595,500	631,230	669,104	709,250	751,805	796,914	844,728	895,412	\$7,722,271
60022	Facility and Infrastructure Improvements			1,172,090	541,105	630,985	357,000	987,985	364,140	371,420	378,848	386,425	394,154	402,037	410,077	418,279	426,644	\$4,540,009
60030	District-wide Accessibility Improvements			433,317	7,197	426,120	200,732	626,852	200,732	200,732	200,732	200,732	200,732	200,732	200,732	200,732	200,732	\$2,433,441
GM00X	Future Grant Matching Funds			25,000	-	25,000	-	25,000	-	-	-	-	-	-	-	-	-	\$25,000
LA00X	Special Future Land Acquisition Funds			208,204	-	208,204	-	208,204	-	-	-	-	-	-	-	-	-	\$208,204
	Sub-Total			4,975,150	2,140,335	2,834,815	1,637,732	4,472,547	1,676,672	1,717,652	1,810,810	1,856,261	1,904,136	1,954,574	2,007,723	2,063,740	2,122,789	
	Public Access/Misc. Projects																	
62611	Adlai E. Stevenson Home Site - Master Plan	\$1,200,000	1,100,000	1,200,000	137,000	1,063,000	-	1,063,000	-	-	-	-	-	-	-	-	-	\$1,063,000
64710	Buffalo Creek - MWRD Reservoir Expansion	3,500,000	3,500,000	21,317	-	21,317	-	21,317	-	-	-	-	-	-	-	-	-	\$21,317
60204	Countryside Net-Zero Electric Golf Car Storage Facility	1,400,000		1,400,000	-	700,000	-	700,000	-	-	-	-	-	-	-	-	-	\$700,000
60025	Duck Farm Dog Exercise Area Accessibility	220,000		25,000	24,733	267	-	267	-	-	-	-	-	-	-	-	-	\$267
60301	Duck Farm Munn Road Access	100,000		3,707	-	3,707	-	3,707	-	-	-	-	-	-	-	-	-	\$3,707
61815	Dunn HVAC	212,153	161,100	1,803	-	1,803	-	1,803	-	-	-	-	-	-	-	-	-	\$1,803
60420	Fort Sheridan Preserve	2,949,668		-	3,239	-	-	-	-	-	-	-	-	-	-	-	-	\$0
64301	Heron Creek - IL Route 22 Connection	20,000		20,000	-	20,000	-	20,000	-	-	-	-	-	-	-	-	-	\$20,000
	Lake County Destination	TBD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$0
61020	Lakewood Forest Preserve	6,366,490		6,911,062	6,727,968	183,094	-	183,094	-	-	-	-	-	-	-	-	-	\$183,094
61011	Lakewood-Grounds Maint. Building Replacement	2,525,000		3,359,404	3,263,180	96,224	-	96,224	-	-	-	-	-	-	-	-	-	\$96,224
61010	Lakewood - Tree Planting	500,000	500,000	314,620	-	314,620	-	314,620	-	-	-	-	-	-	-	-	-	\$314,620
63923	Millennium Trail - Ethel's Woods to Pine Dunes	TBD		1,077,198	116,695	960,503	-	960,503	-	-	-	-	-	-	-	-	-	\$960,503
65503	Millennium Trail - McDonalds Woods to Route 45	TBD		15,555	5,555	10,000	-	10,000	-	-	-	-	-	-	-	-	-	\$10,000
63903	Millennium Trail - Route 45 Tunnel and Trail	4,300,000	3,864,024	380,846	258,203	122,642	-	122,642	-	-	-	-	-	-	-	-	-	\$122,642
	North-Central Preserve Connections	TBD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$0
62001	Ray Lake Trail Connection	300,000		275,000	37,748	237,252	-	237,252	-	-	-	-	-	-	-	-	-	\$237,252
61410	Ryerson Education Improvements	5,720,350	2,962,866	216,523	192,319	24,204	-	24,204	-	-	-	-	-	-	-	-	-	\$24,204
64811	Spring Bluff Wildlife Observation Area	600,000	263,700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$0
	Sub-Total			15,222,034	10,629,641	3,758,632	-	3,758,632	-	-	-	-	-	-	-	-	-	
	Habitat Restoration Projects																	
67012	Amphibian and Smooth Green Snake Reintroduction	36,000	36,000	14,013	14,013	-	-	-	-	-	-	-	-	-	-	-	-	\$0
64104	Cuba Marsh Habitat Restoration	650,000		12,818	-	12,818	-	12,818	-	-	-	-	-	-	-	-	-	\$12,818
65206	Dutch Gap USACE 206 Restoration	15,000,000	10,000,000	1,019,615	129,192	890,424	-	890,424	-	-	-	-	-	-	-	-	-	\$890,424
60406	Fort Sheridan - USACE GLFER Restoration	7,430,000	4,830,000	192,592	2,500	190,092	-	190,092	-	-	-	-	-	-	-	-	-	\$190,092
65104	Grainger Woods Wetland Restoration	135,000		106,480	-	106,480	-	106,480	-	-	-	-	-	-	-	-	-	\$106,480
65199	Grainger Woods Restoration	500,000	500,000	-	-	-	-	-	-	500,000	-	-	-	-	-	-	-	\$500,000
60620	Grant Woods - Long Lake Shore Stabilization	350,000	180,000	33,434	33,434	-	-	-	-	-	-	-	-	-	-	-	-	\$0
60604	Grant Woods Restoration	970,413	970,413	183,855	168,817	15,038	-	15,038	-	-	-	-	-	-	-	-	-	\$15,038
60607	Grant Woods - Creating Ecological and Climate Resiliency	350,135	350,135	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$0
60701	Grassy Lake Improvements	55,000		55,152	30,730	24,422	-	24,422	-	-	-	-	-	-	-	-	-	\$24,422
60813	Greenbelt Openlands Early Pollinator	20,000	20,000	20,000	6,832	13,168	-	13,168	-	-	-	-	-	-	-	-	-	\$13,168
60804	Greenbelt Restoration Grant I	248,168	100,000	22,441	-	22,441	-	22,441	-	-	-	-	-	-	-	-	-	\$22,441
60806	Greenbelt Restoration Grant II	200,000	100,000	185,720	181,470	4,250	-	4,250	-	-	-	-	-	-	-	-	-	\$4,250
60812	Greenbelt USFWS MW Coastal	200,000	200,000	200,000	200,000	-	-	-	-	-	-	-	-	-	-	-	-	\$0
64304	Heron Creek ICL Grant	32,000	32,000	32,000	32,000	-	-	-	-	-	-	-	-	-	-	-	-	\$0
61005	Lakewood Habitat Restoration - Schreiber Bog	900,000		12,182	-	12,182	-	12,182	-	-	-	-	-	-	-	-	-	\$12,182
61104	Middlefork - Buckthorn Pilot Project	3,250,000	507,498	185,384	-	185,384	-	185,384	-	-	-	-	-	-	-	-	-	\$185,384
61110	Oak Woodland and Ecological Complexes	TBD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$0
67510	Prairie Stream Habitat Restoration	1,400,000	*	1,400,000	-	1,700,000	-	1,700,000	-	-	-	-	-	-	-	-	-	\$1,700,000
62504	Prairie Wolf - Mitigation Project	500,000	500,000	63,186	-	63,186	-	63,186	-	-	-	-	-	-	-	-	-	\$63,186
62506	Prairie Wolf NFWF Hydrological Restoration	361,220	177,260	87,400	20,400	67,000	-	67,000	-	-	-	-	-	-	-	-	-	\$67,000
61504	Singing Hills/Kettle Grove Restoration	0	0	5,540	-	5,540	-	5,540	-	-	-	-	-	-	-	-	-	\$5,540
61706	Raven Glen ACOE Restoration	11,000,000	11,000,000	72,672	71,860	812	-	812	-	-	-	-	-	-	-	-	-	\$812
56050	Spring Bluff - Connecting Wetlands	85,000	85,000	-	-	85,000	-	85,000	-	-	-	-	-	-	-	-	-	

* - Pending Grant, Donation or IGA

Capital Improvement Plan

Lake County Forest Preserves

FY '25 *thru* FY '29

Project # 60004
Project Name Habitat Restoration

Type Habitat Restoration
Useful Life 20 years
Category Natural Resource Restoration
Department Natural Resources
Contact Pati Vitt



Description

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

Justification

Funding on-going restoration efforts at priority preserves within identified Ecological Complexes and Strategic Habitat Conservation Areas is critical to maintain and enhance the biodiversity of Lake County and to ensure their ecological function. Wildlife population monitoring as well as vegetation and tree canopy monitoring support planning efforts for future restorations. Monitoring to determine optimal seed mixes to enhance pollinator resources is a priority. Restoration of MacArthur Woods flatwoods to ensure the continued quality of this rare habitat type will continue in 2025.

Expenditures	FY '25	FY '26	FY '27	FY '28	FY '29	Total
Habitat Restoration	450,000	400,000	400,000	436,365	436,365	2,122,730
Total	450,000	400,000	400,000	436,365	436,365	2,122,730

Funding Sources	FY '25	FY '26	FY '27	FY '28	FY '29	Total
Development Levy				436,365	246,716	683,081
General Fund	450,000	400,000	400,000		189,649	1,439,649
Total	450,000	400,000	400,000	436,365	436,365	2,122,730

Budget Impact/Other

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



Capital Improvement Plan

Lake County Forest Preserves

FY '25 *thru* FY '29

Project # 60010

Project Name Preserve Tree Planting

Type Preserve Tree Planting

Useful Life 20 years

Category Site and Trail Improvements

Department Planning

Contact Kevin Kleinjan



Description

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

Justification

In 2023 and 2024, the District planted 143 native trees, 252 native shrubs and 3,096 herbaceous perennials within or adjacent to public access improvement projects at seven sites including: Brae Loch, Countryside, Duck Farm, Edward L. Ryerson Conservation Area, Ethel’s Woods, Independence Grove and Raven Glen. In 2025, additional tree, shrub and perennial plantings are planned for General Offices, Greenbelt, Lyons Woods, McDonald’s Woods, Raven Glen, Ray Lake and Van Patten Woods.

Expenditures	FY '25	FY '26	FY '27	FY '28	FY '29	Total
Habitat Restoration & Improvements	50,000	50,000	50,000	54,545	54,545	259,090
Total	50,000	50,000	50,000	54,545	54,545	259,090

Funding Sources	FY '25	FY '26	FY '27	FY '28	FY '29	Total
Development Levy				54,545	54,545	109,090
General Fund	50,000	50,000	50,000			150,000
Total	50,000	50,000	50,000	54,545	54,545	259,090

Budget Impact/Other

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



Capital Improvement Plan

Lake County Forest Preserves

FY '25 *thru* FY '29



Project # 60008
Project Name District Wide Reforestation

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

Description

Historically, Lake County natural habitats were predominately forest, woodland and savanna communities. Planting native trees and shrubs to restore these habitats serves to increase both the native and urban tree canopy, and to increase the area of our oak ecosystems. Funding will also provide for reforestation mowing, watering, deer protection and control of invasive species in reforestation areas. Plans for 2025 include installation of approximately 2,000 trees and shrubs at Prairie Wolf, Greenbelt and Lakewood Forest Preserves.

Justification

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

Expenditures	FY '25	FY '26	FY '27	FY '28	FY '29	Total
Habitat Restoration	100,000	100,000	100,000	109,090	109,090	518,180
Total	100,000	100,000	100,000	109,090	109,090	518,180

Funding Sources	FY '25	FY '26	FY '27	FY '28	FY '29	Total
General Fund	100,000	100,000	100,000	109,090	109,090	518,180
Total	100,000	100,000	100,000	109,090	109,090	518,180

Budget Impact/Other

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



Capital Improvement Plan

Lake County Forest Preserves

FY '25 *thru* FY '29

Project # 60009

Project Name Repair Existing Roads / Parking

Type Paving and Road Replacements

Useful Life

Category Site and Trail Improvements

Department Operations-Grounds Maintenance

Contact Kevin Kleinjan



Description

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

Justification

In 2024 pavement patching and crack sealing occurred at several preserves including: Fort Sheridan, Fourth Lake, General Offices, Grant Woods, Lakewood, Marl Flat, McDonald Woods, Nippersink, Rollins Savanna and Sun Lake. In 2025 work will focus on Lyons Woods, Raven Glen (Rt. 173 Lot), portions of the Millennium Trail within Kestrel Ridge and other miscellaneous district-wide patching.

Expenditures	FY '25	FY '26	FY '27	FY '28	FY '29	Total
Construction	480,000	561,800	595,500	631,230	669,104	2,937,634
Total	480,000	561,800	595,500	631,230	669,104	2,937,634

Funding Sources	FY '25	FY '26	FY '27	FY '28	FY '29	Total
Development Levy	37,000	37,000	39,220			113,220
General Fund	443,000	524,800	556,280	631,230	669,104	2,824,414
Total	480,000	561,800	595,500	631,230	669,104	2,937,634

Budget Impact/Other

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



Capital Improvement Plan
Lake County Forest Preserves

FY '25 *thru* FY '29



Project #	60022
Project Name	Facility and Infrastructure Improvements
Type	Improvement Projects
Useful Life	
Category	Facility Improvements
Department	Operations-Grounds Maintenance
Contact	Daniel Stearns

Description

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

Justification

Specific short-term and long-range maintenance, repair and replacement projects are needed to sustain the District’s key facilities in good working condition. Projects are prioritized with an emphasis on the forever buildings, and efforts that improve operational efficiencies and/or reduce operational expenses. 2025 work will include improvements to: Independence Grove North Bay heater, Independence Grove Beer Garden heater, Thunderhawk booster pump, Countryside basement furnace, Operations Rooftop units 3,4,5, Operations mini split system, Ryerson Welcome Center heating, ventilation & air conditions (HVAC) and building automation systems (BAS), Turtle farm air/heat controls, Fox River well tank replacement, Half Day maintenance shop remodel and Half Day overlook replacement. We will also be continuing work on the restroom and shade structure at the Duck Farm and upgrades to parking lot lighting.

Expenditures	FY '25	FY '26	FY '27	FY '28	FY '29	Total
Improvements	357,000	364,140	371,420	378,848	386,425	1,857,833
Total	357,000	364,140	371,420	378,848	386,425	1,857,833

Funding Sources	FY '25	FY '26	FY '27	FY '28	FY '29	Total
General Fund	357,000	364,140	371,420	378,848	386,425	1,857,833
Total	357,000	364,140	371,420	378,848	386,425	1,857,833

Budget Impact/Other

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



Capital Improvement Plan

Lake County Forest Preserves

FY '25 *thru* FY '29



Project # 60030
Project Name District Wide Accessibility Improvements

Type Building renovations
Useful Life
Category Facility Improvements
Department Facilities
Contact Mary Kann

Description

A District-wide evaluation of all District Facilities, Preserves, Programs, Communication, and Policies and Procedures to assess the District's compliance with the American with Disabilities Act and the Illinois Accessibility Code was completed in February of 2019. A Transition Plan followed the evaluation that identified all non-compliant accessibility issues and recommendations for correcting those deficiencies. The Transition Plan outlined a three-phase plan and timeline for completion of improvements. The first phase was completed at the end of 2024 and the District will begin the second phase in 2025.

Justification

Following completion of the transition plan, an accessibility page was added to the District's website which included several new guidelines or processes including: service animal guidelines, mobility devise usage guidelines and an access and inclusion solutions process. In 2019 and 2020, several District departments began work on Phase I of the Transition Plan which has continued each year since. Accessibility requirements are incorporated into all new planning initiatives undertaken by the District and are examples of the District's commitment to facilities that are open to people of all ages and abilities. In 2024 the new fully accessible Ryerson Education Center and Lakewood Maintenance Facility were completed, and significant progress made at the Duck Farm Off Leash Dog Area. Additional smaller scale improvements were completed District-wide including parking areas, restrooms, trailside benches and accessible routes at various sites. Significant accessibility improvements are being implemented as part of the overall Lakewood Master Plan improvements which include a fully accessible 1.6-mile loop trail, restrooms, grounds maintenance facility, walkways, nature play and parking areas.

Expenditures	FY '25	FY '26	FY '27	FY '28	FY '29	Total
Improvements	200,732	200,732	200,732	200,732	200,732	1,003,660
Total	200,732	200,732	200,732	200,732	200,732	1,003,660

Funding Sources	FY '25	FY '26	FY '27	FY '28	FY '29	Total
Development Levy	100,732	100,732	100,732			302,196
General Fund	100,000	100,000	100,000	200,732	200,732	701,464
Total	200,732	200,732	200,732	200,732	200,732	1,003,660

Budget Impact/Other

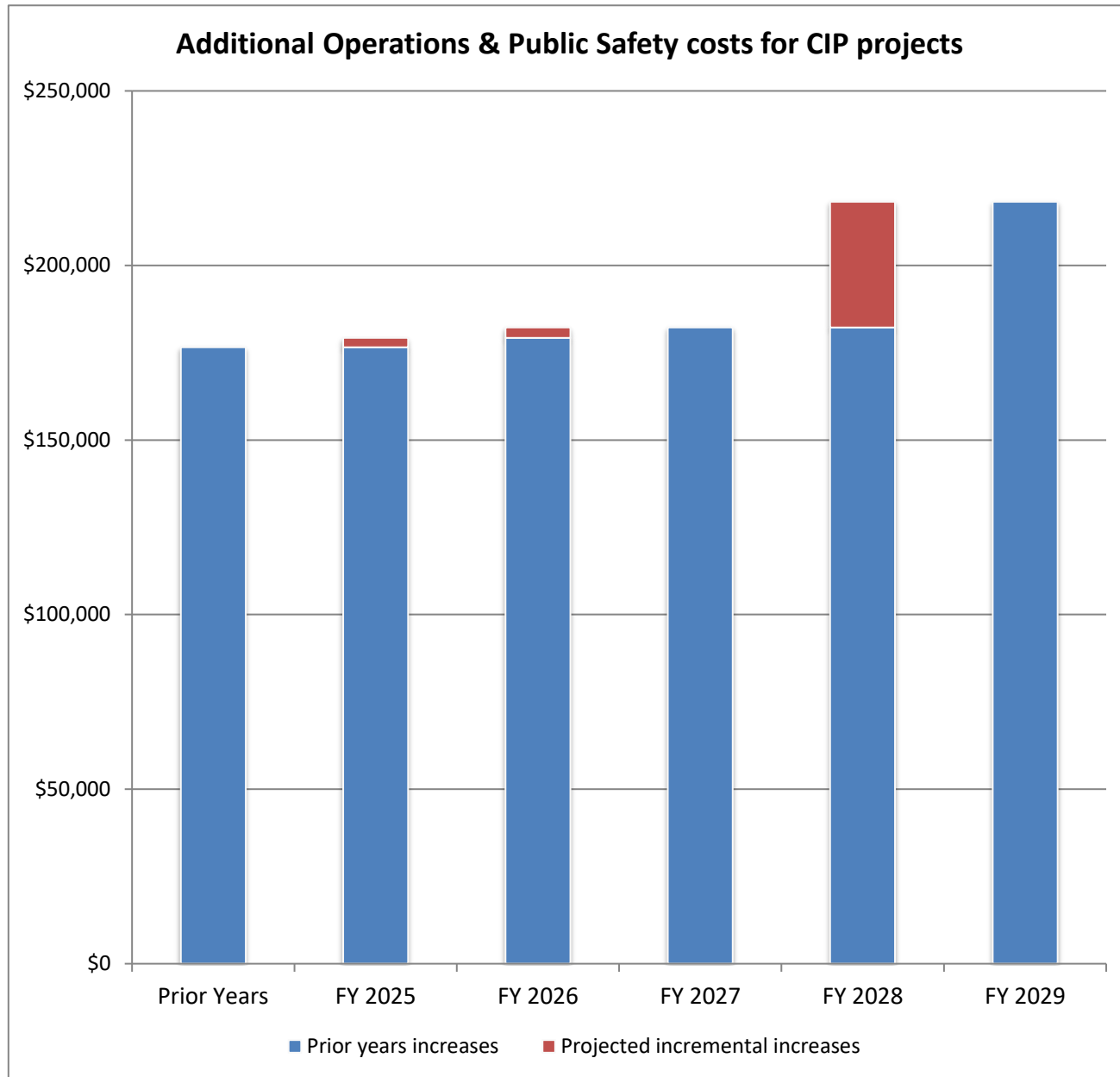
No operational impact at this time.



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 2025	FY 2026	FY 2027	FY 2028	FY 2029
New sites opened	0	0	0	0	0
Facilities expanded	0	0	0	0	0
Additional miles of trails	0.00	0.00	0.00	0.00	0.00

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

**LAKE COUNTY FOREST PRESERVE DISTRICT
FISCAL YEAR 2025
OTHER CAPITAL EXPENDITURES BY FUND**

(Excluding capital improvement projects)

Capital Expenditures are defined as assets that include buildings, improvements, machinery and equipment with an expected useful life of more than two years and have an initial individual cost of more than \$5,000.

GENERAL CORPORATE FUND	
General District	
Board Room Improvements	2,000
Administration	
Router for Internet Circuit at Operations Building	6,000
Community Engagement and Partnerships	
Donor Wall	75,000
Facilities	
Trailer for Scissor Lift	15,000
Building Automation System	67,300
Finance	
Bid and Contract Management and e-Procurement Software Modules	52,860
Operations Grounds Maintenance	
Heavy Duty Brush Cutter/Mower for Tractor	10,000
Snow Attachments for Kubota - Snowblower, Broom, Plow	15,000
UTV Tracks for Kubota	8,000
Total General Corporate Fund	251,160
DEVELOPMENT LEVY FUND	
Planning	
4 Automated Parking Lot Counters for Fort Sheridan	24,000
Land Preservation	
GNSS (GPS) Receiver Replacement	12,620
Natural Resources	
Hydraulic Auger	5,800
Ground Driven Broadcast Seeder	7,482
Deer Management Walk-in Cooler	66,170
Total Development Levy Fund	116,072
INSURANCE FUND	
Miscellaneous Capital Outlay:	
Job task analysis engineering controls, AEDs, other safety/risk management enhancements	75,000
Total Insurance Fund	75,000
STATE FORFEITURE FUND	
Public Safety	
Tasers	24,000
Total Forfeiture Fund	24,000
EQUIPMENT REPLACEMENT FUND	
Heavy Equipment:	
Replace Unit 944 with Utility Trailer	8,000
Replace Unit 269 with Electric Forklift	32,000
Replace Unit 384 with JD 1575 with Mower, Blower or Equivalent	50,000
Total Equipment Replacement Fund	90,000
INFORMATION TECHNOLOGY REPLACEMENT FUND	
Computer Hardware:	
Server Replacement	20,000
Disk to Disk Replacement	15,000
Switch Replacement	30,000
Routers at Golf Courses	12,000
VPN Replacement	10,000
Total Information Technology Replacement Fund	87,000
VEHICLE REPLACEMENT FUND	
Motor Vehicles:	
Replace Unit 98 Toyota Van with Equivalent Hybrid Van	43,000
Replace Units 197, 198, 5, 6 with Hybrid Ford Police Interceptor or Equivalent	240,000
Replace Units 132, 133 and 134 with Pickup Trucks with Plows	180,000
Replace Units 150 and 117 with Pickup Trucks with Plows	120,000
Replace Unit 126 with Truck with Plow	70,000
Replace Unit 137 with a Lightning or Silverado EV or Equivalent	68,000
Total Vehicle Replacement Fund	721,000
ENTERPRISE FUND - GOLF OPERATIONS	
Machinery and Tools:	
Countryside - Greens Roller	23,000
Countryside - Sand Pro Bunker Rake	27,000
Countryside - Rough Mower (Electric)	70,000
Countryside - Top Dresser	23,000
ThunderHawk - Greens Mower (Electric)	80,000
ThunderHawk - Skid Loader with Cutter Attachment	100,000
Miscellaneous Capital Outlay:	
ThunderHawk - Course Restrooms and Pump House Improvements	250,000
Total Golf Operations	573,000
Total Capital Expenditures	\$1,937,232

Supplemental Information



LAKE COUNTY FOREST PRESERVE DISTRICT
Expenditures Summary by Fund (excluding transfers)
Fiscal Year 2016 through 2025

Fund Name	FY 2016	FY 2017	FY 2018	18 mos. FY 2019	Year 2020	Calendar Year 2021	Calendar Year 2022	Calendar Year 2023	Estimate 2024	Budget 2025
GENERAL FUND										
General Corporate	\$16,872,249	\$17,597,653	\$17,992,422	\$26,776,093	\$16,958,974	\$18,782,498	\$19,576,073	\$21,830,747	\$30,417,732	\$24,493,653
Insurance	1,059,134	1,166,282	1,166,282	1,588,460	1,151,680	1,133,015	1,198,659	1,236,550	1,428,202	1,575,789
Wetlands Management Fund	11,760	104	349,550	343,081	174,925	34,529	225,683	18,386	185,586	0
Fort Sheridan Cemetery Fund	14,113	19,404	13,703	37,551	12,220	10,717	15,969	46,985	21,310	21,330
Audit	135,277	137,680	132,516	193,481	167,404	163,375	141,633	167,125	186,370	202,990
TOTAL GENERAL FUND	18,092,533	18,921,122	19,654,473	28,938,666	18,465,203	20,124,135	21,158,016	23,299,792	32,239,200	26,293,762
SPECIAL REVENUE FUND										
Land Development Levy	8,439,916	6,431,743	7,000,914	11,721,820	7,104,977	7,415,506	8,127,974	9,634,703	13,024,821	7,987,110
Retirement - IMRF/FICA	2,433,644	2,547,423	2,562,215	3,696,391	2,688,178	2,762,343	2,403,809	2,408,024	2,650,160	2,862,300
Miscellaneous	751,013	576,947	701,164	978,582	593,277	427,308	1,341,951	3,422,071	1,651,167	378,000
Donations and Grants	544,561	1,449,151	1,053,070	2,248,462	356,588	265,988	649,118	545,028	1,447,984	320,400
TOTAL SPECIAL REVENUE FUND	12,169,134	11,005,264	11,317,363	18,645,255	10,743,020	10,871,145	12,522,852	16,009,827	18,774,133	11,547,810
CAPITAL PROJECTS FUND										
Development Bond Projects	5,533,539	3,322,875	5,298,211	5,016,489	818,282	1,584,030	76,077	627,981	5,433,440	0
Capital Facilities Improvement	2,500	340,000	0	0	14,678	302,621	794,752	489,779	1,957,550	0
Land Acquisition	17,351,473	363,215	582,954	2,638,452	1,795,210	73,382	0	0	2,713,980	17,500,340
TOTAL CAPITAL PROJECTS FUND	22,887,512	4,026,090	5,881,165	7,654,941	2,628,170	1,960,034	870,829	1,117,760	10,104,970	17,500,340
DEBT SERVICE FUND										
	27,016,157	100,902,347	25,159,499	75,627,747	24,704,461	106,783,408	22,025,712	22,048,056	22,057,700	23,490,280
INTERNAL SERVICE FUND										
Information Technology Replacement	61,888	94,001	162,317	295,620	214,624	232,269	265,462	303,431	245,680	226,710
Equipment Replacement	257,494	190,857	295,137	351,320	238,335	247,654	244,403	288,217	637,140	90,000
Vehicle Replacement	367,980	453,197	742,065	606,133	420,344	444,623	431,445	463,981	1,428,791	721,000
TOTAL INTERNAL SERVICE FUND	687,362	738,055	1,199,519	1,253,073	873,303	924,547	941,311	1,055,630	2,311,611	1,037,710
ENTERPRISE FUND										
Golf Operations	3,650,634	3,650,120	3,376,421	5,882,232	3,859,178	3,915,861	4,695,730	4,913,121	5,875,406	5,947,807
TOTAL ENTERPRISE FUND	3,650,634	3,650,120	3,376,421	5,882,232	3,859,178	3,915,861	4,695,730	4,913,121	5,875,406	5,947,807
TOTAL ALL FUNDS	\$84,503,332	\$139,242,998	\$66,588,440	\$138,001,914	61,273,335	\$144,579,130	\$62,214,449	68,444,185	91,363,020	85,817,709

LAKE COUNTY FOREST PRESERVE DISTRICT
Revenue Summary by Fund (excluding transfers)
Fiscal Year 2016 through 2025

Fund Name	FY 2016	FY 2017	FY 2018	18 mos. FY 2019	Year 2020	Calendar Year 2021	Calendar Year 2022	Calendar Year 2023	Estimate 2024	Budget 2025
GENERAL FUND										
General Corporate	\$17,920,781	\$18,184,813	\$18,991,352	\$27,025,314	\$18,217,838	\$20,409,691	\$22,824,164	\$25,459,774	\$23,504,875	\$23,050,550
Insurance	971,464	941,941	978,694	1,298,222	1,611,733	1,313,934	1,435,720	795,091	1,284,540	1,623,890
Wetlands Management Fund	70,623	498,452	418,602	46,080	15,641	(616)	(15,867)	14,040	5,000	5,000
Fort Sheridan Cemetery Fund	1,607	271	2,399	16,337	5,321	(1,466)	(6,898)	8,969	2,500	2,500
Audit	163,784	114,219	125,941	183,900	152,182	198,821	196,255	139,449	192,700	193,800
TOTAL GENERAL FUND	19,128,259	19,739,696	20,516,988	28,569,853	20,002,715	21,920,365	24,433,373	26,417,323	24,989,615	24,875,740
SPECIAL REVENUE FUND										
Land Development Levy	7,016,325	6,236,576	7,094,130	9,826,283	7,308,949	6,628,661	6,621,945	12,162,322	7,502,610	7,836,490
Retirement - IMRF/FICA	2,452,947	2,482,852	2,511,804	3,834,709	2,439,187	2,912,967	2,604,174	2,281,263	2,591,360	2,918,080
Miscellaneous	743,787	725,923	999,994	1,470,459	498,921	421,235	277,751	1,010,676	373,170	262,670
Donations and Grants	693,187	862,802	1,093,280	1,744,146	920,413	198,179	160,584	869,197	1,379,622	311,090
TOTAL SPECIAL REVENUE FUND	10,906,246	10,308,153	11,699,208	16,875,596	11,167,470	10,161,042	9,664,454	16,323,458	11,846,762	11,328,330
CAPITAL PROJECTS FUND										
Development Bond Projects	17,750,668	100,632	657,335	495,246	40,430	213,063	70,688	277,137	580,350	10,000
Capital Facilities Improvement	23,042	209,400	211,762	151,000	67,009	41,221	(24,134)	146,216	1,130,000	30,000
Land Acquisition	9,322,255	23,097	51,927	119,065	4,696	362,062	0	0	20,728,820	600,000
TOTAL CAPITAL PROJECTS FUND	27,095,965	333,129	921,024	765,311	112,135	616,346	46,554	423,353	22,439,170	640,000
DEBT SERVICE FUND										
	27,149,444	101,262,050	27,399,728	60,230,331	24,126,460	107,451,666	22,369,598	22,883,412	22,477,870	23,996,300
INTERNAL SERVICE FUND										
Information Technology Replacement	240,529	201,866	244,663	559,458	363,620	321,680	269,263	427,815	345,180	328,090
Equipment Replacement	278,165	325,814	379,662	607,668	544,267	260,919	330,333	954,600	484,520	424,365
Vehicle Replacement	481,836	446,474	574,134	783,839	474,952	691,400	507,622	677,662	685,230	669,760
TOTAL INTERNAL SERVICE FUND	1,000,530	974,154	1,198,459	1,950,966	1,382,839	1,273,999	1,107,217	2,060,078	1,514,930	1,422,215
ENTERPRISE FUND										
Golf Operations	3,866,490	3,650,329	3,616,390	5,499,011	4,891,038	5,243,367	5,264,313	6,250,488	6,333,410	6,281,900
TOTAL ENTERPRISE FUND	3,866,490	3,650,329	3,616,390	5,499,011	4,891,038	5,243,367	5,264,313	6,250,488	6,333,410	6,281,900
TOTAL ALL FUNDS	\$89,146,934	\$136,267,511	\$65,351,797	\$113,891,068	\$61,682,656	\$146,666,785	\$62,885,509	\$74,358,111	\$89,601,757	\$68,544,485

LAKE COUNTY FOREST PRESERVE DISTRICT
General Corporate Fund Summary
Fiscal Year 2016 through 2025

General Corporate Fund (including transfers)	FY 2016	FY 2017	FY 2018	18 mos. FY 2019	Year 2020	Calendar Year 2021	Calendar Year 2022	Calendar Year 2023	Estimate 2024	Budget 2025
REVENUE										
Property Tax Levy	\$13,954,748	\$14,107,005	\$15,485,437	\$20,691,404	\$14,718,750	\$15,580,293	\$15,900,101	\$17,491,954	\$17,523,470	\$17,560,140
Replacement Property Taxes	956,518	1,056,457	869,664	1,464,206	1,008,247	1,929,236	3,707,907	2,954,629	2,000,000	1,800,000
Interest on Investment	235,848	107,503	209,441	1,020,087	384,153	64,740	(279,274)	1,276,620	525,000	450,000
Rental of Buildings and Land	256,595	224,988	213,635	412,617	99,520	206,630	367,201	380,793	420,680	397,680
Easements, Licenses and Permits	778,286	840,442	798,919	1,100,048	520,179	520,841	1,006,654	958,425	948,010	935,280
Charges for Services and Sales	803,748	905,016	874,959	1,397,309	345,452	853,798	969,687	954,659	1,034,400	1,035,020
Other Revenue	935,038	943,402	739,297	1,139,260	1,341,537	1,254,154	1,151,888	1,442,694	1,053,315	872,430
Operating Revenue	17,920,781	18,184,813	19,191,352	27,224,931	18,417,838	20,409,691	22,824,164	25,459,774	23,504,875	23,050,550
Transfers	0	0	0	0	0	0	0	0	0	0
Total Inflows	17,920,781	18,184,813	19,191,352	27,224,931	18,417,838	20,409,691	22,824,164	25,459,774	23,504,875	23,050,550
EXPENDITURES										
Salaries and Benefits	11,555,677	11,820,816	12,149,769	19,483,760	13,045,016	13,484,337	13,595,758	14,595,607	16,220,020	16,334,289
Commodities	1,038,760	1,003,777	1,083,874	1,693,030	870,119	1,136,427	1,391,719	1,512,084	1,717,176	1,680,950
Contractuals	2,925,727	2,773,191	3,041,426	4,953,256	2,885,288	3,431,640	3,548,719	3,784,784	4,717,738	4,718,664
Capital Outlay	629,817	1,077,286	980,863	278,477	158,551	730,094	1,022,488	1,901,376	7,755,529	1,751,160
Debt Service	722,544	722,431	725,631	367,187	0	0	12,889	36,895	7,270	8,590
Total Expenditures	16,872,525	17,397,501	17,981,563	26,775,710	16,958,974	18,782,498	19,571,573	21,830,747	30,417,732	24,493,653
Transfers	200,000	200,000	200,000	200,000	200,000	200,000	204,500	204,500	204,500	204,500
Total Outflows	17,072,525	17,597,501	18,181,563	26,975,710	17,158,974	18,982,498	19,776,073	22,035,247	30,622,232	24,698,153
Excess or (deficit) of revenue over expenditures	848,256	587,312	1,009,789	249,221	1,258,864	1,427,193	3,048,091	3,424,527	(7,117,357)	(1,647,603)
Beginning Fund Balance	21,204,030	22,052,286	22,639,598	23,649,387	23,898,608	25,157,472	26,584,665	29,130,205	32,554,732	25,437,375
Ending Fund Balance	\$22,052,286	\$22,639,598	\$23,649,387	\$23,898,608	\$25,157,472	\$26,584,665	\$29,632,756	\$32,554,732	\$25,437,375	\$23,789,773

LAKE COUNTY FOREST PRESERVE DISTRICT
Property Tax Rates and Tax Extensions
Tax Levy Year 2015 through 2024

Fund Name	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Comparative Tax Rates (Per \$100 of Equalized Assessed Valuation)										
General Corporate	0.059	0.057	0.057	0.056	0.055	0.056	0.058	0.060	0.057	0.056
Audit Fund	0.000	0.000	0.000	0.000	0.000	0.000	0.001	0.000	0.001	0.001
Liability Insurance	0.004	0.004	0.003	0.003	0.006	0.007	0.005	0.002	0.004	0.005
Land Development Levy	0.025	0.024	0.024	0.023	0.023	0.023	0.024	0.025	0.024	0.024
Retirement Fund - IMRF/FICA	0.011	0.009	0.009	0.011	0.010	0.010	0.009	0.008	0.008	0.009
Subtotal	0.099	0.094	0.093	0.093	0.094	0.096	0.097	0.095	0.094	0.095
Recapture							0.001	0.001	0.001	
Debt Service	0.108	0.098	0.094	0.089	0.086	0.082	0.081	0.077	0.073	0.076
Total Tax Rates	0.208	0.192	0.187	0.182	0.180	0.178	0.179	0.173	0.168	0.171

Comparative Tax Extensions

General Corporate	\$13,860,002	\$14,273,168	\$15,167,669	\$14,915,174	\$15,016,850	\$15,412,029	\$15,870,257	\$17,224,336	\$17,523,745	\$17,560,145
Audit Fund	107,575	118,997	120,744	129,928	156,394	197,939	194,866	129,569	187,562	188,499
Liability Insurance	935,593	885,756	899,593	833,018	1,517,025	1,264,578	1,491,217	624,523	1,182,706	1,567,390
Land Development Levy	5,775,040	5,947,112	6,319,537	6,161,071	6,310,265	6,426,210	6,550,014	7,176,975	7,257,872	7,608,125
Retirement Fund - IMRF/FICA	2,634,755	2,364,754	2,402,127	2,885,416	2,495,619	2,897,572	2,581,693	2,182,519	2,553,583	2,884,073
Subtotal	23,312,965	23,589,787	24,909,670	24,924,607	25,496,153	26,198,329	26,688,046	27,337,921	28,705,468	29,808,231
Recapture							309,913	275,838	243,983	
Debt Service	25,417,581	24,446,555	24,471,427	23,490,161	23,484,270	23,236,861	22,242,745	22,265,436	22,275,002	23,721,300
Total Tax Extensions	\$48,730,546	\$48,036,342	\$49,381,097	\$48,414,768	\$48,980,423	\$49,435,190	\$49,240,705	\$49,879,196	\$51,224,452	\$53,529,532

LAKE COUNTY FOREST PRESERVE DISTRICT
Property Tax Rates
All Direct and Overlapping Governments
(per \$100 of assessed Value)
Tax Year 2013 through 2022

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
County	0.663	0.682	0.663	0.632	0.622	0.611	0.606	0.608	0.607	0.598
Cities and Villages	0.018-4.616	0.018-5.159	0.018-6.074	0.016-5.760	0.016-5.735	0.017-5.170	0.016-4.554	0.094-4.807	.014-4.51	.014-4.50
High School District	1.420-5.228	1.448-5.539	1.409-5.5396	1.329-5.060	1.314-4.879	1.311-4.080	1.314-4.579	1.450-4.330	1.494-3.853	1.535-3.484
Unit School District	4.607-9.418	4.697-10.380	4.468-10.430	4.437-9.598	4.372-9.080	4.336-8.798	4.472-8.888	4.544-7.013	4.685-7.012	4.659-7.106
Elementary School District	1.424-8.762	1.452-9.799	1.429-9.829	1.367-9.150	1.355-8.703	1.354-8.705	1.367-8.915	1.550-7.219	1.606-7.019	1.652-6.646
College District	0.296-0.436	0.306-0.453	0.299-0.435	0.285-0.407	0.285-0.385	0.280-0.386	0.280-0.386	0.290-0.388	0.293-0.387	0.296-0.397
Township	0.027-0.490	0.039-0.533	0.037-0.508	0.034-0.465	0.034-0.421	0.034-0.421	0.034-0.401	0.035-0.283	0.0256-0.0355	0.037-0.285
Road and Bridge	0.032-0.421	0.033-0.428	0.032-0.417	0.031-0.397	0.031-0.383	0.031-0.384	0.031-0.384	0.028-0.359	0.027-0.355	0.024-0.344
Sanitary District	0.049-0.250	0.054-0.250	0.053-0.250	0.050-0.236	0.050-0.233	0.050-0.234	0.050-0.234	0.031-0.214	0.027-0.158	0.000-0.160
Park District	0.030-1.260	0.031-1.297	0.031-1.322	0.029-1.186	0.029-1.119	0.029-1.120	0.030-1.120	0.030-1.045	0.031-1.002	0.031-0.959
Library District	0.228-0.656	0.231-0.709	0.225-0.709	0.220-0.680	0.217-0.642	0.219-0.644	0.220-0.680	0.232-0.553	0.240-0.537	0.0241-0.536
Forest Preserve	0.218	0.210	0.208	0.193	0.187	0.182	0.180	0.182	0.179	0.173
Fire Protection District	0.126-1.093	0.127-1.155	0.123-1.296	0.116-1.207	0.093-1.165	0.117-1.212	0.118-1.214	0.144-1.040	0.150-0.976	0.160-0.923
Mosquito Abatement	0.007-0.015	0.013-0.015	0.012-0.015	0.012-0.014	0.011-0.014	0.012-0.015	0.012-0.015	0.012	0.013	0.012
Central Lake County Joint Action Water Agency	0.055	0.056	0.054	0.046	0.041	0.042	0.042	0.000	0.000	0.000

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
County	\$153,551	\$154,995	\$157,971	\$157,389	\$164,317	\$162,598	\$165,231	\$165,230	\$167,151	\$172,144
Cities and Villages	201,644	204,822	211,778	215,470	221,426	231,578	247,199	252,555	259,447	267,777
High School District	512,896	516,599	529,720	533,974	543,806	547,787	560,663	565,671	574,569	617,203
Unit School District	272,206	276,815	277,938	284,142	291,482	297,286	295,922	297,103	303,307	310,072
Elementary School District	670,128	686,259	695,963	704,239	720,416	736,490	752,729	766,425	784,102	834,085
College District	69,645	71,027	71,276	72,522	74,324	76,158	78,103	80,021	81,967	86,491
Townships	27,314	27,455	27,519	27,783	27,583	29,169	29,254	28,950	34,421	35,565
Road and Bridge	23,483	24,137	24,472	24,683	24,083	25,078	25,942	26,968	22,643	23,769
Sanitary District	13,580	13,744	13,890	13,993	14,296	14,568	14,858	15,174	14,364	14,910
Park District	69,932	70,340	71,831	73,750	76,074	77,693	79,988	81,180	83,552	87,692
Library District	57,630	58,776	58,947	60,878	59,126	60,859	62,162	62,926	64,289	67,331
Forest Preserve	50,070	47,559	48,731	48,036	48,708	44,549	48,980	49,435	49,241	49,879
Fire Protection District	73,942	77,622	78,654	84,441	80,239	85,056	90,705	92,941	95,703	103,138
Mosquito Abatement	359	584	586	587	590	607	622	527	545	546
Central Lake County Joint Action Water Agency	3,358	3,350	3,368	3,369	3,356	3,325	-	-	5	-
Total Tax Levies as Extended	\$2,199,738	\$2,234,084	\$2,272,644	\$2,305,256	\$2,349,826	\$2,392,801	\$2,452,358	\$2,485,106	\$2,535,306	\$2,670,602

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

LAKE COUNTY FOREST PRESERVE DISTRICT

Property Tax Levies and Collections Last Ten Fiscal Years

Fiscal Year	Levy Year	Total Tax Levy for Fiscal Year	<u>Collection within the Fiscal Year of</u> the Levy		Collections in Subsequent Years	<u>Total Collections to Date</u>	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2014	2013	50,070,108	26,575,894	53.08%	23,300,397	49,876,291	99.61%
2015	2014	47,559,052	25,246,796	53.09%	22,143,617	47,390,413	99.65%
2016	2015	48,730,545	26,644,056	54.68%	21,953,371	48,597,427	99.73%
2017	2016	48,036,830	26,293,972	54.74%	21,534,601	47,828,573	99.57%
2018	2017	48,708,266	29,752,785	(1) 61.08%	18,792,323	48,545,108	99.67%
2019	2018	48,389,598	48,248,541	(2) 99.71%	n/a	48,248,541	99.71%
2020	2019	48,980,569	48,721,939	99.47%	n/a	48,721,939	99.47%
2021	2020	49,435,190	49,174,668	99.47%	n/a	49,174,668	99.47%
2022	2021	49,240,705	48,955,533	99.42%	n/a	48,955,533	99.42%
2023	2022	49,879,195	49,673,231	99.59%	n/a	49,673,231	99.59%

Sources: Lake County Illinois Tax Extension Division.

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

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

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ABOUT LAKE COUNTY

Location

- 301,322 acres*
- Halfway between Chicago and Milwaukee
- Less than 15 miles north from O'Hare International Airport and 40 miles south from General Mitchell International Airport
- Major waterways—Lake Michigan, Fox River, Chain O'Lakes
- Easy access to Chicago on four Metra commuter rail lines and 32 train stations

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

Population

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

Source: census.gov

Housing

- Housing units (2023): 271,350
- Homeownership rate (2018-2022): 73.8%
- Households (2018-2022): 254,794
- Median value of owner-occupied housing units (2018-2022): \$313,700

Source: census.gov

Health and Recreation

- 31,000+ acres of forest preserves
- 46 golf courses
- 40 miles of Lake Michigan beaches*
- 550 miles of trail and bikeway connections*
- 200+ lakes and rivers
- 400 miles of streams
- Ranked #2 in Illinois for length of life
- 89 distinct locations, such as homes, historic districts, and landmarks, in the National Register of Historic Places.

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

Economics

- Median household income: \$104,533
- Per capita money income: \$53,677
- Unemployment in Lake County: 5.7% Illinois: 6.2% (July 2024 - not seasonally adjusted)* U.S.: 4.3% (July 2024 - not seasonally adjusted)*
- 30,000+ businesses
- 90.8% of residents age 25+ have graduated high school, and 46.9% have a bachelor's degree or higher (2018-2022)

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

LAKE COUNTY FOREST PRESERVE DISTRICT
Demographic Statistics
Fiscal Year 2014 through 2023

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Lake County, IL:										
Population (1)	706,327	707,461	710,368	709,599	708,719	706,925	705,033	702,113	716,518	713,137
Personal Income (2)	\$46,069,226	\$49,151,975	\$51,291,371	\$53,627,217	\$55,005,733	\$56,400,791	\$59,065,507	\$63,318,407	66,675,939	n/a
Per Capita Personal Income (2)	\$39,306	\$40,549	\$40,719	\$42,770	\$43,702	\$44,296	\$45,780	\$46,153	53,677	53,344
Median Age (3)	37.3	37.5	37.5	37.8	37.8	38.0	38.0	38.3	38.5	38.7
School Enrollment (4)	135,330	134,336	133,433	132,179	130,310	128,786	124,388	122,061	126,296	116,337
Unemployment Rate (5)	5.6%	5.9%	4.7%	3.9%	4.1%	3.5%	8.1%	3.8%	3.7%	4.4%

Sources:

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

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

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

(4) Lake County Regional Office of Education

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

n/a Not Available

LAKE COUNTY FOREST PRESERVE DISTRICT
Lake County Principal Taxpayers

Taxpayer	Type of Business	2023 Assessed Valuation (In Thousands)	Percentage of Total Taxable Assessed Value
Abbott Laboratories	Pharmaceuticals - Hospital Supplies	\$180,602	0.63%
AbbVie, Inc.	Biopharmaceutical	58,819	0.20%
Gurnee Mills / Gurnee Properties Association	Retail Outlet Mall	45,645	0.16%
MRE Propco LP	Limited Partnership	44,429	0.15%
Horizons Properties Holdings, LLC	Wholesale Trade - Durable Goods	37,135	0.13%
Corporate 500 Properties LLC	Property Management	36,380	0.13%
Discover Properties LLC	Real Estate Brokerage	28,237	0.10%
Passco Mellody Farm DST Trust	Commercial Real Estate Company	27,664	0.10%
Village of Mettawa	Government Administration Company	28,858	0.10%
MFREVF III Vernon Hills LLC	Apartments	26,482	0.09%
		\$514,251	1.79%

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

Lake County Principal Employers

Employers

2023		
Employees	Rank	Percentage of Total County Employment

2014		
Employees	Rank	Percentage of Total County Employment

AbbVie Inc	15,000	1	4.24%	6,000	4	1.74%
Abbott Laboratories	5,000	2	1.41%	9,000	2	2.61%
Alight/Avon Hewitt Associates	4,000	3	1.13%			
Discover Financial Svc Ins	3,000	4	0.85%	3,000	7	0.87%
Walgreens Boots Alliance Inc.	2,855	5	0.81%	6,100	3	1.77%
Advocate Aurora Health	2,519	6	0.71%			
Medline Industries Inc.	2,500	7	0.71%			
Visual Pak	2,000	8	0.57%			
Baxter Healthcare Corporation	1,900	9	0.54%	5,900	5	1.71%
Northwestern Medicine	1,600	10	0.45%			
Advocate Health Care				1,800	9	0.52%
CDW Corporation				9,800	1	2.84%
Trustmark Insurance Co.				1,700	10	0.49%
Takeda				1,700	10	0.49%
Alumna Systems				2,500	8	0.72%
Aon Hewitt				4,000	6	1.16%
Totals	<u>40,374</u>		<u>11.42%</u>	<u>51,500</u>		<u>14.92%</u>

Source: Lake County Partners

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LAKE COUNTY FOREST PRESERVE DISTRICT
Miscellaneous Information

Incorporated - November, 1958

Form of Government - Special Purpose Unit of Government

Total Acreage - 31,156

Special use facilities:

Brae Loch Golf Course - 18 hole public golf course

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

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

Independence Grove Forest Preserve - fishing, boating, picnicking, beer garden, preservation and education center

Adlai E. Stevenson Historic Home - exhibits, self-guided tours

Bonner Heritage Farm - exhibits with the story of Lake County's agricultural roots

Fox River Forest Preserve - boating, fishing and picnicking

Greenbelt Cultural Center - environmental education center and banquet facility

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

LAKE COUNTY FOREST PRESERVE DISTRICT
Schedule of Insurance in Force
January 1, 2024 through December 31, 2024

Coverage	Member Deductible	PDRMA Self-Insured Retention	Limits	Coverage	Member Deductible	PDRMA Self-Insured Retention	Limits
1. Property				5. Outbreak Expense			\$1,000,000/aggregate policy limit all members
Property; Buildings and Contents;	\$1,000	\$1,000,000	\$1,000,000,000/occurrence	Outbreak suspension	24 hours	N/A	\$5,000/\$25,000 per day all locations. \$150,000/\$500,000 aggregate
Flood, All Zone except A & V	\$1,000	\$1,000,000	\$100,000,000/occurrence/annual aggregate	Workplace violence suspension	24 hours	N/A	\$15,000 per day all locations, 5 day max
Flood, Zones A & V	\$1,000	\$100,000	\$50,000,000/occurrence/annual aggregate	Fungus suspension	24 hours	N/A	\$15,000 per day all locations, 5 day max
Earthquake shock	\$1,000	\$100,000	\$100,000,000/occurrence/annual aggregate				
Auto Physical Damage				6. Information Security and Privacy Insurance with Electronic Media Liability			
Comprehensive & Collision	\$1,000	\$1,000,000	Included	Annual Aggregate Limit of Liability			\$2,000,000 for each member
Course of construction	\$1,000	1,000,000	\$15,000,000 require approval \$3,000,000 if values reported. If not,	Breach response	\$1,000	\$50,000	\$500,000/occurrence/annual aggregate
Tax Revenue Interruption	\$1,000	1,000,000	\$1,000,000	Business interruption and Business Loss			\$750,000 annual aggregate for all combined
Business interruption, Rental income	\$1,000	N/A	\$100,000/\$500,000/\$2,500,000	Business interruption/system failure	8 hours	\$50,000	\$750,000/occurrence/annual aggregate
Off premises service interruption	24 hours	N/A	\$25,000,000	Business Interruption/security Breach	8 hours	\$50,000	\$500,000/occurrence/annual aggregate
<i>other sub limits apply, refer to policy</i>				Dependent business loss	8 hours	\$50,000	\$750,000/occurrence/annual aggregate
Boiler and Machinery			\$100,000,000 Equipment Breakdown	eCrime	\$1,000	\$50,000	\$75,000/occurrence/annual aggregate
Property Damage	\$1,000	\$9,000	Property damage - included	Criminal reward	\$1,000	\$50,000	\$25,000/occurrence/annual aggregate
Business Income	48 hours	N/A	Included				
Fidelity /Crime/Surety	\$1,000	\$24,000	\$2,000,000/occurrence	7. Deadly Weapon Response			
Blanket Bond - Faithful Performance	\$1,000	\$24,000	\$2,000,000/occurrence	Liability	\$1,000	\$9,000	\$500,000 per occ./\$2,500,0000 annual agg. for all members
Seasonal Employees	\$1,000	\$9,000	\$1,000,000/occurrence	First party property	\$1,000	\$9,000	\$250,000 per occ., as part of overall limit
				Crisis management services	\$1,000	\$9,000	\$250,000 per occ., as part of overall limit
2. Workers Compensation	n/a	\$500,000	Statutory, \$3,500,000 Employers Liability	Counseling, funeral expense	\$1,000	\$9,000	\$250,000 per occ., as part of overall limit
3. Liability				Medical Expenses	\$1,000	\$9,000	\$25,000 per person/\$500,000 annual agg.
General liability	none	\$500,000	\$22,000,000/occurrence	AD&D	\$1,000	\$9,000	\$50,000 per person/\$500,000 annual agg.
Auto liability	none	\$500,000	\$22,000,000/occurrence	8. Volunteer Medical Accident	none	\$5,000	\$5,000 medical expenses excess of any other collectible insurance
Employment practices	none	\$500,000	\$22,000,000/occurrence	9. Underground Storage Tank	none	N/A	\$10,000 follows IL leaking tank fund
Public Officials' Liability	none	\$500,000	\$22,000,000/occurrence	10. Unemployment Compensation	N/A	N/A	Statutory
Law Enforcement Liability	none	\$500,000	\$22,000,000/occurrence				
Uninsured/Underinsured Motorists	none	\$500,000	\$1,000,000/occurrence				
Communicable Disease	\$1,000/\$5000	\$5,000,000	all members				
4. Pollution Liability							
Liability - third party	none	\$25,000	\$5,000,000/occurrence				
Liability - first party	\$1,000	\$24,000	\$30,000,0000 3 year aggregate				

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Glossary and Acronyms



Glossary of Terms

The Annual Budget contains terminology unique to public finance and budgeting. This glossary was prepared to assist the reader of this document in understanding some of the terms.

2008 Bond Referendum - This referendum authorized the issuance of \$185 million general obligation bonds to provide funds for preserving wildlife habitats, trail and greenway corridors, wetlands, prairies and forests, providing flood control, and developing and restoring public areas for recreation, education and cultural facilities. The referendum was approved by 66% of the voters of the District at the nonpartisan election held on November 4, 2008. All of this funding has been expended or is currently encumbered.

At the general election on November 5, 2024, voters will again be asked whether or not to approve additional capital funding. The district will request authority to issue up to \$155 million in general obligation bonds to enable the Lake County Forest Preserve District to acquire land and preserve forests and natural lands, protect, preserve and restore wildlife habitats, including providing air and water quality improvements, enhance flood control, improve hiking and biking trails and other recreational areas and infrastructure, and enhance public access.

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

Appropriation - A legal authorization granted by the District to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in the amount and time it may be expended.

Assets - Property owned by a government.

Audit - A systematic collection of sufficient, competent evidential matter needed to attest to the fairness of the presentation of the District's financial statements. The audit tests the District's accounting system to determine whether the internal accounting controls are both available and being used.

Balance Sheet - That portion of the District's financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.

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

Basis of Accounting - A term used when revenues, expenditures, transfers, assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on the cash, modified accrual, or the accrual method.

Bond - A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used to finance capital improvements.

Budget - A plan of District financial operations that includes an estimate of proposed expenditures and a proposed means of financing them. The term used without any modifier usually indicates a financial plan for a single operating year. The budget is the primary means by which the expenditure and service levels of the District are controlled.

Budget and Appropriation Ordinance - A legal document adopted by the Board authorizing expenditures for specific purposes within a specific period of time.

Budget Message - The opening section of the budget, which provides the Board of Commissioners and public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the District's Executive Director.

Budgeted Staffing - Total work force expressed as Full Time Equivalent (FTE) positions. The FTE is calculated on 1,950 and 2,080 hours. For example, a position working 40 hours per week for four months, or 960 hours, would be equivalent to .46 of a full-time position.

Capital Improvement Plan (CIP) – A five-year plan, updated annually, used to identify and coordinate funding requirements for improvement needs.

Capital Outlay - The amount budgeted and appropriated for purchase of land, buildings, equipment, improvements, software and furniture which individually amounts to expenditure of more than \$5,000 and having an expected life of longer than two years.

Capital Projects - The amount of funds budgeted and appropriated to be used for the construction and development of facilities.

Cash Management - The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the balance of the highest interest and return, liquidity and minimal risk with these temporary cash balances.

Charges for Service - Fees charged for services provided by the District to those specifically benefiting from those services.

Commodities - The amount budgeted and appropriated for departmental and functional operating supplies. This includes office supplies; gasoline and oil; building, grounds, equipment and vehicle maintenance supplies; other operating supplies and employee recognition.

Contractuals - The amount budgeted and appropriated for departmental and functional operating services. This includes utilities, consultants and outside contractor services, audit fees, printing, insurance, training, and building, grounds, equipment and vehicle maintenance contracted outside.

Debt - A financial obligation resulting from borrowing money. Debts of government include bonds and installment contracts.

Debt Service Extension Base (DSEB) – An amount equal to the portion of the 1994 extension for payment of interest and principal on bonds issued by a taxing district without referendum.

Deficit - The excess of expenditures or expenses over revenues or income during a single accounting period.

Department - A major administrative division of the District that indicates overall management responsibility for an operation.

Depreciation - The allocation of the cost of a fixed asset over the asset's useful life. Through this process the entire cost of this asset less any salvage value is ultimately charged off as an expense. This method of cost allocation is used in proprietary funds.

Equalized Assessed Valuation (EAV)- A value established for real or personal property to use as a basis for levying property taxes. Illinois law requires real property to be assessed at 33 1/3 percent of fair cash value. (Note: Property values are established by the County Assessor.)

Enterprise Fund - A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Expenditures - Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental transfers.

Expenses - Charges incurred, whether paid or unpaid, resulting from the delivery of District services.

Fiscal Year (FY)- A 12-month period to which the District's annual operating budget applies and at the end of which the District determines its financial position and the results of its operation. The District's fiscal year previously ran from July 1 through June 30 of the following year up to June 30, 2018. Fiscal Year 2019 was an 18-month transition year. Fiscal Year 2020 and all future years will be a calendar year (January 1 – December 31).

Fixed Assets - Assets of a long-term character intended to continue to be held or used. Examples of fixed assets include items such as land, buildings, machinery, furniture, and other equipment.

Fund - An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

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

Fund Balance - The fund equity of governmental funds. Changes in fund balances are the result of the difference of revenues to expenditures. Fund balances increase when revenues exceed expenditures and decrease when expenditures exceed revenues.

General Obligation Bonds - Bonds that finance a variety of public projects such as streets, buildings and improvements; the repayment of these bonds is usually made from the Debt Service Fund, and these bonds are backed by the full faith and credit of the issuing government.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

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

Governmental Fund Types - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and trust funds. In essence, these funds are accounting segregation of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and the liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

Illinois Municipal Retirement Fund (IMRF) - 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.

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

Intergovernmental Revenue - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Levy - (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments or service charges imposed by the District.

Liability - Debt or other legal obligations arising out of transactions in the past that must be liquidated, renewed or refunded at some future date.

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

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

Modified Accrual Basis - The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, that is when they become both “measurable” and “available” to finance expenditures of the current period: “*available*” means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditure either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis or accounting.

Net Income - Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers in over operating expenses, non-operating expenses, and operating transfers out.

Net Tax Levy Impact - The total amount of property tax extensions calculated to be received from property tax levy for each fund. The District has six tax levy funds: General Corporate, Liability Insurance, Audit Fund, Land Development Levy, Retirement - IMRF/FICA, and Debt Service Funds.

Property Tax - Property taxes are levied on real property according to the property’s valuation and tax rate.

Property Tax Extension Limitation Law (PTELL)- This Act limits the increase in property tax extensions to 5% or the percent increase in the national Consumer Price Index (CPI), whichever is less. The Act became effective October 1, 1991, and first applied to the 1991 levy year for taxes payable in 1992. Increases above 5% or the CPI must be approved by the voters in a referendum. In July 1991 the Illinois General Assembly enacted the Property Tax Limitation Act. In January 1994 the provisions of the Property Tax Limitation Act were replaced by the Property Tax Extension Limitation Law, a part of the Property Tax Code (the “Property Tax Limitation Law”).

Proprietary Fund Types - The classification used to account for a District's ongoing organizations and activities similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

Public Act 94-976 – A state law which eliminated referendum-approved tax rate ceilings on individual operating funds. The Act automatically sets the rates at the highest rate allowed by statute.

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

Reserve Funds - A portion of a fund restricted for a specific purpose.

Revenue - Funds the government receives as income, including such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Salaries and Benefits - The amount budgeted and appropriated for salaries, wages, health premiums, and fringe benefits.

Tax Levy - The total amount to be raised by general property taxes for operating and debt service purposes.

Tax Rate - The amount of tax levied for each \$100 of assessed valuation.

Truth in Taxation Act - Provides taxpayers with the means to check and review local government spending. It requires the District Board to publish a notice and hold a public hearing on their intention to adopt a levy exceeding the property taxes extended for the previous year by more than five percent.

Acronyms

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

ADID - Advanced Identification Wetlands

CIP - Capital Improvement Plan

CMAQ – Congestion Mitigation and Air Quality

COVID-19 – 2019 Novel Coronavirus

DSEB – Debt Service Extension Base

EAV - Equalized Assessed Valuation

FFCRA – Families First Coronavirus Response Act

FICA – Federal Insurance Contributions Act

FTE – Full Time Equivalent

GAAP – Generally Accepted Accounting Principles

GFOA – Government Finance Officers Association

GIMS – Green Infrastructure Model & Strategy

GLFER – Great Lakes Fishery and Ecosystem Restoration

GNSS – Global Navigation Satellite System

ICECF – Illinois Clean Energy Community Foundation

IDNR – Illinois Department Natural Resources

IDOT – Illinois Department of Transportation

IEPA or IL-EPA – Illinois Environmental Protection Agency

IGA – Intergovernmental Agreement

IMRF – Illinois Municipal Retirement Fund

ISTHA – Illinois State Toll Highway Authority

LAWCON – Land and Water Conservation Fund

LCDOT – Lake County Division of Transportation

LCFPD – Lake County Forest Preserve District

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

LWCF – Federal Land and Water Conservation Fund

mECO – Mobile Ecologists Data Collection app

MV – Market Value

MWRD – Metropolitan Water Reclamation District

NFWF – National Fish and Wildlife Foundation

NOAA – National Oceanic & Atmospheric Administration

OSLAD – Open Space Land Acquisition and Development

PDRMA – Park District Risk Management Agency

PLP – Planning and Land Preservation Department

PPE - Personal Protective Equipment

PTELL - Illinois Property Tax Extension Limitation Law

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

ROW – Right of Way

RTP – Regional Trails Program

SOGL - Sustain Our Great Lakes

TAP – Transportation Alternatives Program

USACE – United States Army Corps of Engineers

USFWS – United States Fish & Wildlife Service