






Lake County
Forest Preserves
Libertyville, Illinois

2026 Annual Budget

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Cover photos. Great blue herons and great egrets experienced a successful breeding season in 2025 at Lotus Country Conservation Preserve in Antioch. Lotus Country is the District's newest preserve, established with the purchase of 41 acres in summer 2024 and expanded with a 34-acre acquisition in spring 2025. The site protects vital wetlands and the county's largest heron and egret rookery. To preserve its natural beauty and significant ecological features, the area will remain protected without developed public access. Photos taken by GIS Analyst Anna Larsen; volunteer photographer R. Scott McNeill; former GIS intern Josh Campion.

District Profile

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

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

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

Major land acquisition programs began in 1963 with the purchase of initial portions of Van Patten Woods, Captain Daniel Wright Woods, Wilmot Woods, Lakewood, Sedge Meadow and Spring Bluff Forest Preserves and the Edward L. Ryerson Conservation Area. In 1973, the Des Plaines River Greenway was initiated, which included the purchase of lands on either side of the river through the length of Lake County. The District's current land holdings as of July 31, 2025 total over 31,421 acres, making Lake County the second largest forest preserve district in Illinois.

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

The District's day-to-day operations and administrative activities are managed by the Executive Director with nearly 521 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.

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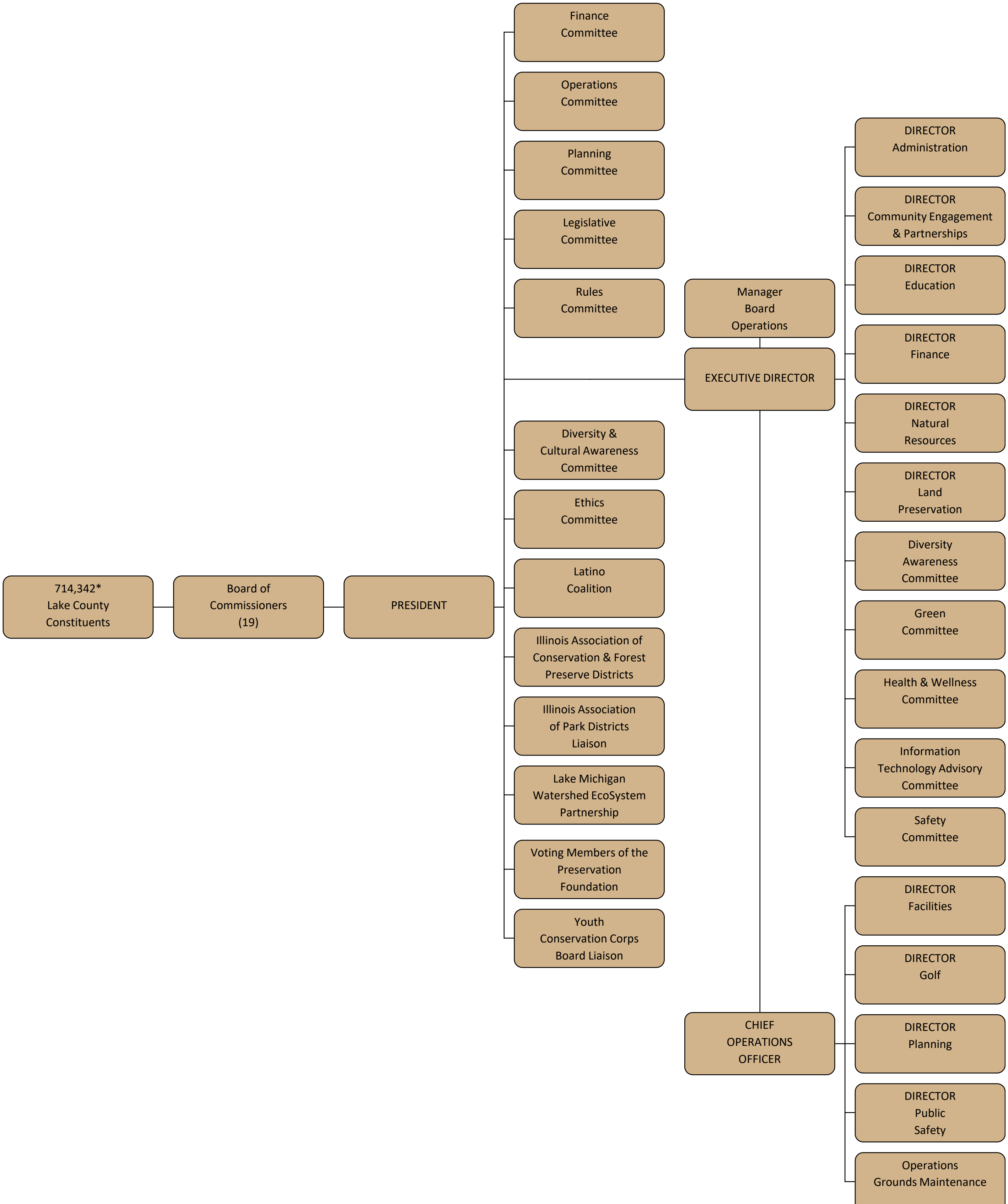

*Denotes number of constituents from 2020 Census.

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LAKE COUNTY FOREST PRESERVES | Board of Commissioners

December 2024–December 2026

Jessica Vealitzek
President
District 10, *Hawthorn Woods*

Jennifer Clark
Treasurer
District 15, *Libertyville*

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

Gina Roberts
Vice President
District 4, *Beach Park*

Marah Altenberg
District 19, *Buffalo Grove*

Esiah Campos
District 16, *Round Lake Beach*

Carissa Casbon
District 7, *Lake Villa*

Mary Ross Cunningham
District 9, *Waukegan*

Paul Frank
District 11, *Highland Park*

Sandy Hart
District 13, *Lake Bluff*

Diane Hewitt
District 8, *Zion*

J. Kevin Hunter
District 5, *Ingleside*

Sara Knizhnik
District 18, *Vernon Hills*

Angelo D. Kyle
District 14, *Waukegan*

Ann B. Maine
District 3, *Lincolnshire*

Paras Parekh
District 12, *Highland Park*

Linda Pedersen
District 1, *Antioch*

Adam Schlick
District 2, *Wauconda*

John Wasik
District 6, *Grayslake*

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Officers and Officials

Jessica Vealitzek
President

Gina Roberts
Vice President

Jennifer Clark
Treasurer

Julie Gragnani
Secretary

Michael Danforth
Assistant Treasurer

Maureen Shelton
Assistant Secretary

Steve Neaman
Deputy Treasurer

Alex Ty Kovach
Executive Director

Standing Committees

Finance Committee
Gina Roberts, *Chair*
Ann B. Maine, *Vice Chair*
Marah Altenberg
Sandy Hart
Diane Hewitt
Angelo D. Kyle
Linda Pedersen

Legislative Committee
Sandy Hart, *Chair*
Paras Parekh, *Vice Chair*
Marah Altenberg
Diane Hewitt
Sara Knizhnik
Ann B. Maine
Adam Schlick

Operations Committee
Sara Knizhnik, *Chair*
Adam Schlick, *Vice Chair*
Esiah Campos
Carissa Casbon
Mary Ross Cunningham
J. Kevin Hunter
Paras Parekh

Planning Committee
Paul Frank, *Chair*
Jennifer Clark, *Vice Chair*
Carissa Casbon
Michael Danforth
Linda Pedersen
Gina Roberts
John Wasik

Rules Committee
Paras Parekh, *Chair*
Mary Ross Cunningham, *Vice Chair*
Jennifer Clark
J. Kevin Hunter
Sara Knizhnik
Ann B. Maine
Gina Roberts

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Special Committees

Diversity & Cultural Awareness Committee

Mary Ross Cunningham, *Chair*
Esiah Campos, *Vice Chair*
Marah Altenberg
Angelo D. Kyle
John Wasik

Ethics Committee

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

Outside Board Members and Liaisons

Illinois Association of Park Districts

Carissa Casbon, *Liaison*

Lake Michigan Watershed Ecosystem Partnership

Paul Frank, *Representative*

Latino Coalition

Esiah Campos, *Representative*

Board of Directors of the Preservation Foundation of the Lake County Forest Preserves

Jessica Vealitzek
John Wasik

Members of the Preservation Foundation of the Lake County Forest Preserves

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

YCC (Youth Conservation Corps) Board

Marah Altenberg, *Liaison*

Other Appointments

Corporate Counsel and Parliamentarian

Matthew E. Norton
Burke, Warren, MacKay & Serritella

Outside Ethics Advisor

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

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

- ***FINANCE COMMITTEE*** – supervises all financial affairs and policies of the District, including bond issues; applications for, and acceptance of grants (subject to any policy approved by the Board of Commissioners); the preparation of budgets, appropriations and tax levies; wage and job classifications; compensation and benefit program; revisions to personnel policies; collective bargaining; insurance and safety; user fees; facility license and concession agreements; encroachments; legal matters; and fundraising strategies for the District. Reviews and approves contracts and invoices for legal services provided to the District. The Committee may not commit District funds or incur liabilities except as approved or authorized by the Board.

- ***PLANNING COMMITTEE*** – studies and reviews potential land acquisition sites; and where appropriate, obtains appraisals, surveys, environmental reports, title reports, and other acquisition information; recommend acquisition of sites to the Board; recommend names for new preserves; reviews, provides direction to staff regarding, and recommending approval of any agreement proposed by an owner of property adjacent to the District's property, if such agreement could affect the planning and use of the District's property for its intended use; be responsible for recommending uses of the District's land and facilities by the general public and, to that end, shall cause the preparation of, review and approval of site plans; be responsible for recommending the implementation of plans and uses, for District land and facilities, including site development and restoration plans; review and make recommendations concerning requests for public easement and licenses. Sends any plan or use that would (i) have a significant impact on District land or other District plans or uses, or (ii) involve a new use of such land, to all standing committees so that they have an opportunity, not later than its second regular meeting following the Planning Committee's referral, to review the potential impacts of such plan or use. If the Committee votes to recommend the approval of such plan or use after such an opportunity to review has been provided, the plan or use shall be implemented only after it has been prioritized and funded as part of the District's annual budget policies review, budget ordinance, and appropriation ordinance process.

- ***OPERATIONS COMMITTEE*** – reviews and make recommendations concerning operational affairs and policies of the District, including all general regulations pertaining to the operation, maintenance, programming and promotion of all District properties; the use of District facilities, programs and services, including District revenue, educational and recreational facilities; and the conservation of District lands, waters, flora and fauna.

- ***LEGISLATIVE COMMITTEE*** – considers and makes recommendations concerning the District's legislative agenda, including preparation, recommendation, and periodic review and discussion of legislative strategies.

- ***RULES COMMITTEE –*** considers all proposed new rules and amendments to the Board's Rules of Order and Operational Procedure, and makes recommendations to the Board of Commissioners for adoption.

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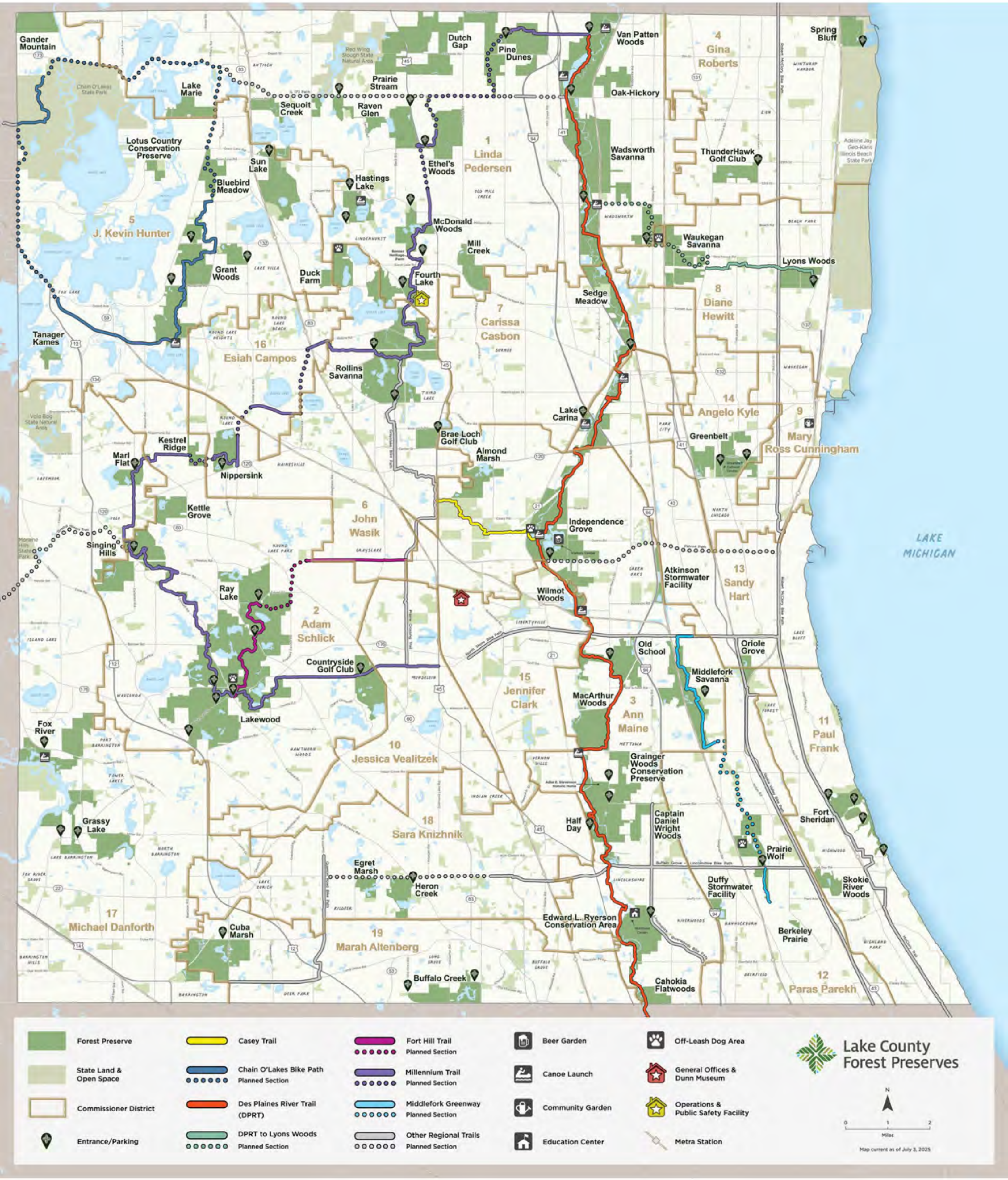

Gander Mountain
Lake Marie
Sequoit Creek
Raven Glen
Prairie Stream
Dutch Gap
Pine Dunes
Van Patten Woods
4 Gina Roberts
Spring Bluff
Oak-Hickory
Lotus Country Conservation Preserve
Sun Lake
Bluebird Meadow
Hastings Lake
Ethel's Woods
1 Linda Pedersen
Wadsworth Savanna
ThunderHawk Golf Club
McDonald Woods
5 J. Kevin Hunter
Grant Woods
Duck Farm
Mill Creek
Fourth Lake
Waukegan Savanna
Lyons Woods
Sedge Meadow
8 Diane Hewitt
7 Carissa Casbon
Tanager Kames
16 Esiah Campos
Rollins Savanna
Brae Loch Golf Club
Lake Carina
14 Angelo Kyle
9 Mary Ross Cunningham
Greenbelt
Kestrel Ridge
Marl Flat
Nippersink
Almond Marsh
Kettle Grove
6 John Wasik
Independence Grove
Singing Hills
LAKE MICHIGAN
Ray Lake
2 Adam Schlick
Atkinson Stormwater Facility
13 Sandy Hart
Wilmot Woods
Old School
Oriole Grove
Countryside Golf Club
15 Jennifer Clark
Middlefork Savanna
MacArthur Woods
3 Ann Maine
Lakewood
11 Paul Frank
Fox River
10 Jessica Vealitzek
Grainger Woods Conservation Preserve
Grassy Lake
18 Sara Knizhnik
Half Day
Captain Daniel Wright Woods
Fort Sheridan
Egret Marsh
Heron Creek
Prairie Wolf
Duffy Stormwater Facility
Skokie River Woods
17 Michael Danforth
Edward L. Ryerson Conservation Area
Cuba Marsh
19 Marah Altenberg
Berkeley Prairie
Buffalo Creek
Cahokia Flatwoods
12 Paras Parekh
Forest Preserve
State Land & Open Space
Commissioner District
Entrance/Parking
Casey Trail
Chain O'Lakes Bike Path
Planned Section
Des Plaines River Trail (DPRT)
DPRT to Lyons Woods
Planned Section
Fort Hill Trail
Planned Section
Millennium Trail
Planned Section
Middlefork Greenway
Planned Section
Other Regional Trails
Planned Section
Beer Garden
Canoe Launch
Community Garden
Education Center
Off-Leash Dog Area
General Offices & Dunn Museum
Operations & Public Safety Facility
Metra Station
Lake County Forest Preserves
N
0 1 2
Miles
Map current as of July 3, 2025

GENERAL OFFICES

1899 W. Winchester Road
Libertyville, IL 60048

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

OPERATIONS & PUBLIC SAFETY

19808 W. Grand Ave.
Lake Villa, IL 60046

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

GREENBELT CULTURAL CENTER

1215 Green Bay Road
North Chicago, IL 60064

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

Office hours by appointment only.

BESS BOWER DUNN MUSEUM

1899 W. Winchester Road
Libertyville, IL 60048

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

Gallery and Gift Shop
10 am–4:30 pm, Wednesday
2–8 pm, Thursday
*(FREE general admission 5–8 pm)**
10 am–4:30 pm, Friday, Saturday, Sunday

**Sponsored by USG.*

For upcoming special hours, visit our website.

General Admission
$6 adults/$10 nonresidents
$3 seniors, students, youth/$6 nonresidents
Free, children ages 3 and under

For ticketed special exhibition pricing, visit our website.

FOX RIVER MARINA

28500 W. Roberts Road
Port Barrington, IL 60010

847-381-0669
FoxRiverMarina@LCFPD.org
FoxRiverMarina.org

Boat Launch and Marina
For hours and fees, visit our website.

INDEPENDENCE GROVE

16400 W. Buckley Road
Libertyville, IL 60048

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

847-665-9211 Weddings, Events
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 N. Riverwoods Road
Riverwoods, IL 60015

847-968-3320
LCFPD.org/ryerson

Welcome Center
9 am–5 pm, Friday–Sunday

Restrooms open daily from 9 am–5 pm.

BRAE LOCH GOLF CLUB

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

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

COUNTRYSIDE GOLF CLUB

Prairie and Traditional Courses

20800 W. Hawley St.
Mundelein, IL 60060

847-968-3466 Tee Times, Golf Outings
CountrysideGolfClub.org

THUNDERHAWK GOLF CLUB

A Robert Trent Jones Jr. championship golf course.

39700 N. Lewis Ave.
Beach Park, IL 60099

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

847-968-3450 Weddings, Events
ThunderHawkEvents@LCFPD.org

Office hours by appointment only.

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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.

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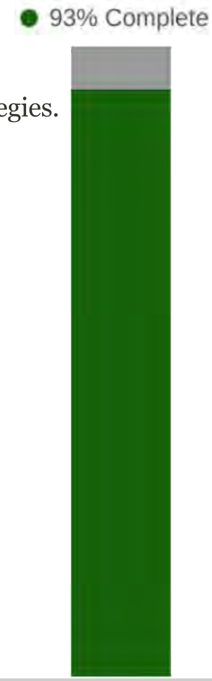
Road Map to 2025

Lake County Forest Preserves

In July 2020, the District's Board of Commissioners approved the Forest Preserve District's Road Map to 2025. The Road Map objectives and final completion percentages are below. The District is in the process of developing a new five-year plan, similar to this Road Map.

Objective	**Steward Healthy Landscapes** *Protect and restore ecological habitats and services.*



Nature-Based Solutions for Climate Resiliency

Tactic: Define and monitor six metrics that audit climate adaptation and mitigation actions that measure carbon sequestration, aquatic systems and oak ecosystems. Continue evaluation of implementation strategies.
Tactic: Implement regenerative farming pilot projects on 25% of our forest preserve agricultural lands.

Water Resources

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

Green Infrastructure

Tactic: Quantify the monetary value of ecosystem services our preserves provide per acre of habitat.
Tactic: Prioritize action steps to implement the Green Infrastructure Model and Strategy.
Tactic: Increase the tree canopy in Lake County from 28% to 32%.

Conservation Plan

Tactic: Restore an additional 2,400 acres of forest preserve lands.
Tactic: Based on mECO ecological data, implement precision conservation for restoration efforts focusing on ecological complexes, large habitats, and priority species.

Objective	**Strengthen Connections** *Extend public access, brand awareness, and education and outreach.*

Communications

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

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

Healthy Communities

Tactic: Expand communications that promote our forest preserves as a fitness and recreation destination for physical and mental wellness.
Tactic: Broaden conversations with diverse audiences to increase awareness and motivate them to actively use forest preserves, participate in programs, and become a volunteer or donor.

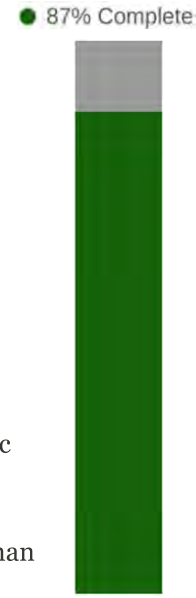
Education

Tactic: Offer diverse and innovative educational opportunities that engage the changing population and expand our reach to and within every Lake County zip code.
Tactic: Empower and develop Board Commissioners and staff to become leading experts in their fields by investing in educational training, and professional development opportunities.

Human Interactions

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

Objective	**Ensure Financial Stability** *Build a clear economic pathway for long-term capacity.*



Endowment Campaign

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

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

Understand Capacity

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

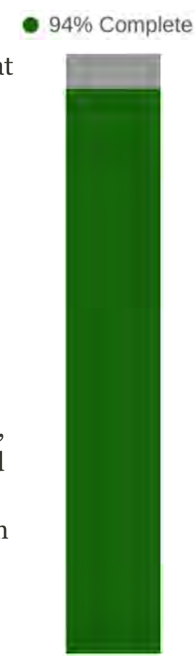
Tactic: Analyze existing and new agreements with third parties to leverage only those that are mutually beneficial toward achieving our efforts or extending our goals.

Secure New Funding

Tactic: Create a designated fund to take advantage of meeting grant opportunities that advance strategic priorities.

Tactic: Pursue legislative action to amend the Downstate Forest Preserve District Act to increase the statute's maximum tax rates for the general corporate levy and the development levy, each by no more than 0.02%.

Objective	**Sustain Organizational Excellence** *Emphasize mission-centric leadership to balance organizational resources, core activities and culture.*



Diversity and Inclusion

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

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

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

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

Comprehensive Master Planning

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

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

Innovations

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

Safety

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

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

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Lake County Forest Preserve District
Illinois

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morrill

Executive Director

HOW TO USE THIS BUDGET DOCUMENT

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

PROFILE

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

READER'S GUIDE

This section provides overall information to the reader on understanding the document. It includes the Budget Message, Prior Year Achievements, an explanation of the Budget Process, the Budget Accounting Basis, the 2026 Economic Environment, Fund Structure, an explanation of Government Fund Accounting and Financial Polices, 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.

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Reader’s Guide

HONORABLE LAKE COUNTY FOREST PRESERVE DISTRICT BOARD OF COMMISSIONERS AND CITIZENS OF LAKE COUNTY:

We are pleased to present the proposed 2026 Annual Budget, a budget that continues to protect both the financial health of the District and the natural treasures of Lake County. This plan keeps our operating budget balanced, reserves strong, and long-term obligations responsibly managed; all while nurturing the landscapes, wildlife, and public spaces that define our community.

This year's budget is not just a ledger of dollars and cents, it's a promise: to maintain safe and welcoming preserves, invest in ecological restoration, expand access for residents, and strengthen educational opportunities for the next generation. Guided by the Board's Budget Policies and Annual Strategic Action Plan, approved June 11, 2025, this budget reflects careful stewardship of resources, balancing expenditures with revenues while strategically drawing on fund balances for capital investments that will benefit Lake County for decades.

The 2026 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 $79,347,367, which is a decrease of $23,389,790 (-22.8%) 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 1.04% ($444,816) from last year to $43,167,783. Increases in salaries and benefits and commodities account for most of the percentage increase. Debt service expenditures are up $1,443,387 or 6.1% this year. Capital expenditures are down 69.2% or $25.3 million from last year's modified budget.

Our Ten-Year Capital Improvement Plan (CIP) remains a cornerstone of forward-looking management. The CIP for 2026 is included as part of this budget, and it incorporates the referendum approved by voters in November 2024, which authorized $155 million in bonds. With this funding, we are not just preserving land, we are creating legacies of open space, cleaner air, and healthier ecosystems for generations to come. The Capital Improvement Plan was amended on March 12, 2025, to include projects funded by the referendum.

The 2026 CIP ensures that today's investments in infrastructure, public access, and habitat renewal will lower operating costs in the long run. Funded capital improvement projects are aligned with the District's mission and are in accordance with public information provided in relation to the 2024 referendum. Individual project details, located in the Capital Improvement Plan section, contain a description and status of each project receiving new funding and information on the impact of the capital improvements on operating expenditures.

The Strategic Plan Objectives of the District's 100-year vision were reviewed and updated by a Steering Committee in 2020, and the objectives were approved by the Board of Commissioners. The *Road Map to 2025* focused on four objectives: 1) Steward Healthy Landscapes; 2) Strengthen Connections; 3) Ensure Financial Stability; and 4) Sustain Organizational Excellence. A final report on the *Road Map to 2025* can be found in the District Profile Section of the budget book. During 2026 the District will begin work on a new five-year strategic plan.

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BUDGET OVERVIEW AND HIGHLIGHTS

The proposed operating budget sustains programs and services that directly advance our mission: protecting natural resources, expanding access, and serving the public. It also positions the District for the future with strategic staff additions, equipment upgrades, and targeted investments in technology. The operating levy, combined with the planned increase in the debt service levy, will produce an increase of 4.6% 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 2026 budget for the Forest Preserve District is $79,347,367. The Operating Budget is $43,167,783 (54%), Debt Service is $24,938,417 (31%) and the Capital Budget is $11,241,167 (14%).

- Total budgeted property tax revenue is $55,986,605, an increase of $2,547,065 (4.6%) from the 2025 budget of $53,529,540. The 2025 property tax levy (collected in 2026) is estimated to be $4,354,866 (7.2%) below the 2009 levy. Taken cumulatively over the same period the amount of property taxes not levied is $152,979,412.

- The debt service property tax budget is going up by $1,457,835 (6.1%). As mentioned above, voters of Lake County approved a referendum allowing the District to issue $155 million of general obligation bonds. On September 10, 2025, the District issued $24.16 million of referendum bonds. The funds will be used to acquire new land for preservation and restoration, public access improvements and restoration projects. This issue is the reason for the increase in the 2026 debt service tax levy. As the District issues more referendum bonds, the debt service tax levy will continue to grow.

- Comparing the 2025 and 2026 Operating Budgets, the overall operating expenditures (excluding debt service) are up by $444,816 (1.04%). Salaries and benefits, which included a 3.0% merit increase and a proposed 2.48 full-time equivalent (FTE) position additions, will be up by $1,168,020 or 4.1% from last year. The increase in salaries and benefits above the merit increase is due to an increase in the IMRF pension contribution rate, the addition of staff and an increase in health and dental insurance costs. In addition to the 2.48 FTE positions with this proposal, the District added 1.68 FTE's during 2025. IMRF rates increased from 8.14% to 9.33% (14.6%) for regular employees. This increase is being partially offset by a reduction in the Sheriff's Law Enforcement Pension (SLEP) rate, which will decrease from 12.05% to 6.74% (78.7%) for the District's ranger police officers. SLEP participants represent about 8% of total pension participants. Health insurance costs are expected to increase between 5% and 6% depending on which plan an employee is on and dental insurance will increase 9%. Commodities are budgeted to increase by 4.5% ($163,148) with the largest increases in grounds maintenance and equipment maintenance supplies ($79,199), computer hardware ($36,800) and increased cost of goods sold ($34,000). These increases were offset by a reduction in printing expenses (-$19,430). Contractuals are going down by 8.2% or $886,353. There have been several changes in this category that are driving the overall number down. With the issuance of referendum bonds, architect, engineering and consulting fees associated with capital projects were shifted to bond funds. The total reduction in those accounts is $466,256. Printing costs and miscellaneous contractuals are also declining. Several grant and donation funded natural resources projects in the 2025 budget have been closed out and will not be in the 2026 budget. This is impacting grounds maintenance and miscellaneous contractuals. There was also a three-year project for removal of dead ash trees along the Des Plaines River trail that ended in 2025. The annual cost of that project was $150,000. Combined these changes totaled $1.1 million. Offsetting this decrease were increases in computer fees and services ($113,000), advertising ($16,000), electricity ($90,500),

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equipment rental ($67,300), IT replacement charges ($61,000), administrative fees ($75,000) and fees to the county ($150,000). Liability, workers compensation and unemployment insurance cost are rising. These costs were offset slightly by a decline in property insurance leaving the total increase for insurance at $108,000. The increases in computer fees are associated with a few proposed software additions and a new e-commerce provider. The equipment rental increase is due largely to additional in-squad cameras for Public Safety. IT replacement fees are increasing due to several new file servers being added and for a replacement of our current phone system. The increase in fees to the county is in anticipation of the District joining the new county dispatch center. The administrative fee increase is being offset by an equal increase in revenue in the general fund. This fee is new and the purpose of this is to provide revenue to the general fund for services provided to golf over the year.

- Operating revenues for 2026 are budgeted at $70,748,434 compared to $72,215,497 in 2025. This is a decrease of $1,467,063 or -2.0% over last year. The large decrease is mostly attributable to the grants and donations category. Grants and donations are down by $3.8 million because several large grants and donations budgeted for 2025 related to capital projects and restoration activities have been completed. In 2025 grants for the Stevenson house renovations and Lakewood Forest Preserve master plan implementation totaled $2.1 million. Grants and donations for various natural resources projects totaled $1.3 million. Replacement tax revenues are anticipated to fall by $400,000 in 2026 as one-time infusions of funding made by the State in prior years have been paid out. In 2025 the District plans to restore acreage that is currently in farming and expects revenue from farming, in the Land and Building Rentals category to decline by $15,500. Charges for sales and services are expected to decline by $16,857 (0.7%) mostly due to a decline in equipment rental revenues at the Independence Grove Forest Preserve. Permit revenues are expected to decline by $76,400 (-8.4%) mostly due to a reduction in annual dog permit sales. Easements and licenses are falling by $15,274 due to the termination of a cell tower license. A new cell tower agreement was negotiated during 2025, with revenues directed to the endowment. Investment earnings are expected to decline by $18,065 due to declining investment rates and as the District spends down funds designated for capital projects. Offsetting these declines are increases in golf course revenues ($230,000) as interest in golf continues to grow. Concessionaire revenues are anticipated to increase $50,000 as the new caterer at the Independence Grove (IG) Visitors Center enters its second year of operations. This is also impacting the other revenue category, which is increasing by $94,263 due mostly to increased revenues for Ranger security at events held at the banquet facilities owned by the District. As mentioned above, the budgeted property tax levy is increasing by $2,457,065 or 4.6%.

- New program requests from the departments totaled approximately $4.0 million this year net of offsetting revenues. This budget contains $1,922,942 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 2.48 FTEs in three departments. These proposed additions when combined with approved staffing changes made during 2025 will increase the overall FTE count by 4.16 to 283.98. The District's total FTE's are still 20.66 or 7% below the staffing level of the District in 2009. Operating activities include funding for additional personnel or changes in duties (net change +$291,267), new computer/software additions ($116,112), contractual services ($47,110) and commodities ($9,500). Equipment additions include equipment replacement items for golf ($286,000), a new pump house at Countryside ($295,000) and bridge repairs at ThunderHawk ($300,000), equipment for natural resources ($65,385), equipment for facilities and operations ($207,000), security camera replacement ($90,212), Independence Grove furniture items ($90,000), additional squad cameras ($14,906), Fox River Marina improvements ($75,000) and temporary walls for the Dunn Museum ($35,000). Additional information on these equipment items can be found at the end of the Capital Improvement Plan (CIP) section of the budget.

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GENERAL BUDGET COMMENTS AND LONG-TERM CONCERNS:

- On November 5, 2024, the voters of Lake County approved a referendum to allow the District to issue $155 million of general obligation bonds for land acquisition, public access improvement projects and habitat restoration. The District has issued $24.16 million in referendum bonds during 2025 and will issue the remaining $155 million over the next several years. This will mean additional land to manage and improvements to preserves including opening more public access where it does not exist today. This will put upward pressure on operating expenses and the District will need to find ways to control these expenses. Many of the preserve improvements will be designed to reduce operational costs over the long term. However, the District will need to continue to find ways to reduce operating costs while dealing with outside influences such as inflation and changing property values.

- The Equalized Assessed Value (EAV), which is based on the assessed property values and is used for determining the tax levy, grew by 4.6% in 2022, 5.9% in 2023 and by 9.3% in 2024. The assessed values are available for 17 of 18 townships currently for 2025 and the values are 7.61% higher than last year. The EAV for the past four years has been running at about 91.8% of the assessed valuation. We are estimating an EAV increase of 7.0% for this year's tax rate. The final Equalized Assessed Values should be available in March or April 2026. The District is estimating a 4.6% increase for the 2025 levy payable in 2026. The increase is due mostly to the issuance of referendum bonds mentioned above. Between 2008 and 2014, property 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. In the long term, this could become an issue for 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. The Districts staffing levels are still down 7% from where they were before the decline. If property values fall again over a long period of time, 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 fund balance policy, 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 2026 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.

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- 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.

- 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 2026 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 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 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 final 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 2026.

- In 2020, the Preservation Foundation of the Lake County Forest Preserves launched a fundraising campaign to raise $20 million for a permanent endowment to support the long-term care and management of District land after it has been restored to ecological health and function. Projected revenue from this permanent endowment is currently included in the Capital Improvement Program (CIP), starting in 2030. When the $20 million goal is met, the endowment fund will provide stable funding for these activities long term. Public promotion of the endowment began in 2024 and the Foundation has raised just over $11 million to date.

STAFF CAPACITY

This budget, along with changes made during the year, increases the FTE by 4.16, to 283.98. The District's staff remains central to the successful delivery of its mission. As mentioned above there are two full-time and one part-time positions being proposed in addition to the changes made during the year. These include: the addition of a full-time Deputy Ranger Police Officer in the Public Safety department (1 FTE), a Safety Manager in the Administration department (1 FTE) and a part-time Visitor Services Clerk for the Dunn museum in the Education department (.48 FTE). In addition to those positions there are two title changes proposed for the Facilities department. There are currently two Electrician/HVAC Technicians and the proposal is to change one position to Building Engineer and the other to Electrician. During 2025 there were several position changes approved by the Finance committee that added an additional 1.68 FTEs to the position inventory. Those changes, combined with the proposed new positions, net out to an additional

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4.16 FTE. Staffing levels in the budget this year are increasing but are still below the 2009 level of 304.64 full time equivalents (FTE).

The District has continued to expand its land holdings and has created nine new preserves since 2009. During this period, FTE positions have been reduced by 7% or by 20.66 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 2025 levy (payable in 2026) is $0.156997, which is a decrease from the 2024 tax rate of $0.161646 including the Recapture tax rate of .001028. Of the total 2025 tax rate, $0.086390 is for the six operating funds of the District and subject to PTELL rules. The debt service tax levy rate is expected to be $0.070607. The overall tax rate, excluding the Recapture tax rate, is estimated to decrease by 2.3%, while the overall dollar amount of the levy, excluding the Recapture tax, is projected to increase by 4.6%.

This levy is $4.4 million dollars below the District's total tax levy in 2009. A home valued at $300,000 in 2009 would have seen a tax bill of $187.06. If you take that $300,000 value and increase or decrease it by the average EAV change over the same period since 2009, the current value would be $350,920 and the estimated tax bill for this year would be $174.22. This would be an increase of $7.21 from last year's bill.

The Opportunities

The District is thankful to Lake County voters for their approval of a $155 million referendum in November 2024 for new general obligation bonds. These bonds will be issued over the next several years and will allow the District to acquire additional land for preservation, make public access improvements and restore the land to its natural state. These projects strengthen ecological resilience, enhance community access to natural spaces, and reinforce the District's role as a steward of Lake County's environmental assets.

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.

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EXPRESSING OUR APPRECIATION

The preparation of the 2026 Annual Budget reflects the collaboration of the Board of Commissioners, Standing Committees, and District staff. We extend our gratitude to all who contributed their expertise and dedication.

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

With appreciation for the collective efforts of all involved, we look forward to advancing the District's mission in the year ahead.

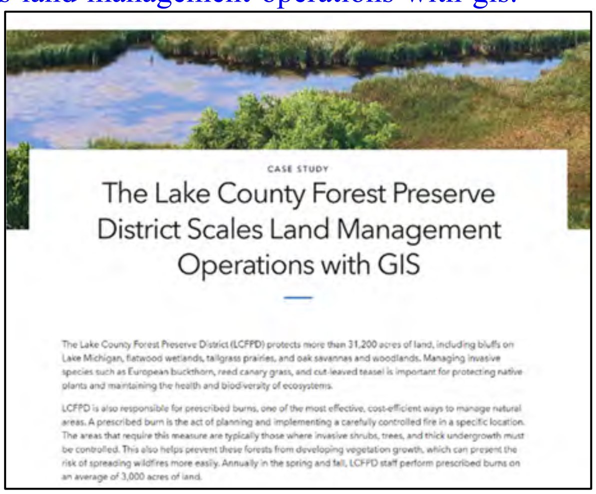
Alex Ty Kovach
Executive Director

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, 2024, through June 30, 2025.)

LEADERSHIP

David Cassin, Manager of Landscape Ecology, and Nick Spittlemeister, GIS Manager, presented at the annual San Diego ESRI User Conference about the District's efforts to expand its Geographical Information System (GIS) for tracking treatments of invasive species and streamlining the management of prescribed burns. The presentation has led to a case study featured on ESRI's local and state government website and details how GIS has improved the accuracy of our data and efficiency of our staff, volunteers and contractors. https://www.esri.com/en-us/lg/industry/government/lake-county-forest-preserve-district-scales-land-management-operations-with-gis.


CASE STUDY

The Lake County Forest Preserve District Scales Land Management Operations with GIS

The Lake County Forest Preserve District (LCFPD) protects more than 31,200 acres of land, including bluffs on Lake Michigan, flatwood wetlands, tallgrass prairies, and oak savannas and woodlands. Managing invasive species such as European buckthorn, reed canary grass, and cut-leaved teasel is important for protecting native plants and maintaining the health and biodiversity of ecosystems.

LCFPD is also responsible for prescribed burns, one of the most effective, cost-efficient ways to manage natural areas. A prescribed burn is the act of planning and implementing a carefully controlled fire in a specific location. The areas that require this measure are typically those where invasive shrubs, trees, and thick undergrowth must be controlled. This also helps prevent these forests from developing vegetation growth, which can present the risk of spreading wildfires more easily. Annually in the spring and fall, LCFPD staff perform prescribed burns on an average of 3,000 acres of land.

Laurel Diver, Deputy Director of Human Resources and Risk Management, was appointed to the Illinois Public Benefits Cooperative (IPBC) Finance Committee. Ms. Diver will serve a three-year term.

Ms. Diver was also appointed to the Public Sector Human Resources Association (PSHRA) Central Region Advisory Committee. Ms. Diver will serve a two-year term.

In June 2025, the Bess Bower Dunn Museum achieved accreditation from the American Alliance of Museums (AAM), a significant milestone in its continued commitment to excellence. As part of the accreditation process, the Museum hosted two volunteer members of the AAM Visiting Committee for a site visit, one of the final steps in the rigorous review. AAM accreditation is a prestigious, peer-reviewed validation of a museum's operations, impact, and commitment to best practices. It enhances a museum's credibility and value to funders, policymakers, insurers, the community, and professional peers. This mark of distinction is held by only 3% of museums in the United States, just 32 in Illinois and only one in all of Lake County.

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The Ryerson Education Center received the NACPRO 2024, “Park and Recreation Facility” award for its energy-efficient design and role in promoting environmental education and sustainability.

In the Spring of 2025, the District completed and opened its second Net-Zero Building. The state-of-the-art Operations and Maintenance Facility at the Lakewood Forest Preserve will act as a demonstration of efficient and purpose-built facilities. The building features efficient building materials as well as a dedicated outdoor air system (DOAS) and a solar array.

Special Events Manager Julia Kreis attended the National Recreation and Parks Association Special Events Management School in Wheeling, West Virginia in March. This two-year program will allow Julia to draw from the experiences of fellow professionals and continue to provide high quality events and outreach to Lake County residents.

The golf courses continue to enjoy a busy season, staying open into the middle of November and opening in late March. With the help of favorable spring and early summer weather, January 1, 2025 – June 30, 2025, was a record start to a golf season taking in over $2.6 million dollars in total revenue.

Natural Resources staff have engaged with ecologists from other Forest Preserve and Conservation Districts throughout the past year during on-site meetings to exchange ideas on a wide variety of topics, including wetland mitigation, seed lists, prescribed burning, rare plant recovery, and stream/beaver management. For example, Restoration Ecologist, Dan Sandacz met with Dr. Nick Dorian, researcher with the Chicago Botanic Garden to share the District’s approach to monitoring the network of plants and pollinators on April 22, 2025. Their in-field discussion focused on early season pollinators that specialize on spring ephemeral flowers. On May 9, 2025, Natural Resources staff engaged with Forest Preserve of Cook County staff during a field day at Spears Woods to view the results of a recent restoration at the site and discuss their approach to prescribed fire.

Working with colleagues as part of the Barrington Greenway Initiative (BGI), Natural Resources staff have wrapped up the National Fish and Wildlife Foundation grant for the 2021 Monarch Butterfly and Pollinators Conservation Fund - to increase production of multiple milkweed and nectar-producing species via installation of wild native seed production beds in BGI preserves across the project area in support of monarch migration and breeding, and to support other pollinator species of conservation concern. In collaboration with partners from Citizens for Conservation, Forest Preserves of Cook County and the McHenry County Conservation District a total of 71,540 plugs were installed throughout BGI properties. Of those plants 51,626 were milkweeds, including the swamp milkweed pictured at Grassy Lake Forest Preserve. In addition to these herbaceous plants, 518 pollinator friendly shrubs purchased and installed by the collaborative team.

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The District is partnering with Lake County Stormwater Management Commission to implement a unique project at Rollins Savanna Forest Preserve to provide additional compensatory stormwater storage in the area adjacent to Linden Avenue. Natural Resource staff suggested a design that would not only provide the necessary stormwater storage, but that would also create an aquatic or emergent plant nursery to support restoration projects throughout the District. The project is expected to be completed by the end of 2026.

District staff continue to highlight the important scientific accomplishments of our ecology staff in three papers. This work expands our knowledge of Blanding's Turtles and especially pathogen prevalence in the wild and the implications on turtle health. These important findings will be incorporated into future recovery efforts to increase the efficacy of recovery programs throughout the species range.

1. ***Emydomyces testavorans* Surveillance in Multiple Free-Ranging Terrestrial and Aquatic Chelonian Species in Illinois, USA**. K. Fredrickson; L. Adamovicz; K. Terio; A. Davidson; M. Ryan; M. Waligora; K. Schroder; S. Bradley; C. Lionetto; K. Andersson; A. Engel; W. Graser; C. Anchor; **G. Glowacki**; and M.C. Allender. J Wildl Dis (2024) 60 (4): 850–859.
2. **Hematology, Plasma Biochemistry, Protein Electrophoresis, and Pathogen Surveillance in Headstarted and Wild-Reared Populations of Blanding's Turtles (*Emydoidea blandingii*) in Three Northern Illinois, USA, Counties**. A. Davidson; M.W. Kendall; M. Ryan; K. Ladez; S. Bradley; C. Lionetto; W. Graser; **G. Glowacki**; D. Thompson; R.B. King; C.K. Golba; K. Moorhead; L. Adamovicz; and M.C. Allender. J Wildl Dis (2024)
3. **Archival data reveals human impacts on blanding's turtle population persistence.** King, R., Anchor, C., Anthonysamy, W.J., Denham, S., Dreslik, M., Dunham, N., **Glowacki, G**., Golba, C.K., Graser, W., Jablonski, C. and Janzen, F., 2025. *Journal for Nature Conservation*, p.126966.

In addition to co-authoring papers, Gary Glowacki recently served as guest editor for a special issue of the Northeastern Naturalist on the Biology and Conservation of Emydine Turtles (https://bioone.org/journals/northeastern-naturalist/volume-31/issue-sp12).

Dave Cassin and Matt Ueltzen provided a presentation on the District's prescribed burn program to the Lake County Fire Chiefs on October 23, 2024. It was well-received and we hope will spur greater understanding and collaboration between fire departments and the District.

Dave Cassin and Matt Ueltzen also have been certified as instructors for the Chicago Wilderness Alliance Midwest Prescribed Burn Crew Training Course. This is the first time since the course was developed over 20 years ago that new instructors have been certified, highlighting the recognition of the District's Burn Program regionally. These certifications expands the District's capacity to directly provide burn training for staff and volunteers on an ongoing basis. Burn training opportunities are limited and are always oversubscribed whenever offered.

On March 1, 2025, the District was strongly represented at the Wild Things Conference, one of the largest conservation gatherings in the Midwest, regularly drawing nearly 2,000 attendees for the single-day event. The event was held on Saturday, March 1, at the Donald E. Stephens Convention Center, Rosemont, Illinois. There were multiple presentations from LCFPD staff that highlighted the leadership of the District across multiple conservation efforts:

Belynda Alberte - The Chiwaukee Prairie - Illinois Beach Lake Plain Collaborative
Gary Glowacki and Kathryn McCabe - Lessons From The Reintroduction of State-Endangered Blanding's Turtles
Dan Sandacz - Monitoring Plant-Pollinator Networks to Inform Restoration Strategies
Brett Peto and Matt Ueltzen - Healthy Hedges: Buckthorn Removal and Getting Folks to Care

The District joined several other Forest Preserve and Conservation Districts in sponsoring the Native Led Climate Summit held on January 25, 2025, at Thatcher Woods Pavilion in River Forest, Illinois. Belynda Alberte and Dr. Pati Vitt attended the all-day event. This innovative in-person event invites stewards, growers, academics, and changemakers of the Chicagoland/Great Lakes region and beyond to spend a day learning about the climate issues impacting urban Indigenous communities and how we can work collaboratively to mitigate and adapt to these changes.

NATIVE LED CLIMATE SUMMIT SCHEDULE
JANUARY 25, 2025

8:00 am -8:30 am	Check-in and Light Breakfast	All Rooms
8:30 am -9:30 am	**Welcome Reception** • Drum • Grand Entry • Opening prayer • Land Acknowledgment • Welcome Remarks • Keynote Address - Gina Roxas • Honor Song	All Rooms
	Morning Breakout Sessions	
9:30 am -10:30 am	**Changing Lands and Waters - Indigenous STEAM"** - Felicia Peters, Megan Bang, Forrest Bruce, Cece Hoffman, Miguel Ovies-Bocanegra	Main Room
	Pollinators for Agriculture - Gerald Savage	Side Room
10:40 am -11:40 am	**Putting the "I" into BIOPIC Conservation** - Billie Kerner	Main Room
	Rendering Bear Grease Medicine - Ahshoni Daniels (and apprentice)	Side Room
11:45 am -12:15 pm	LUNCH BREAK	All Rooms
	Afternoon Breakout Sessions	
12:25 pm -1:25 pm	**Creating environmentally conscious allyships with Indigenous entities here at home** - Madalene BigBear	All Rooms
1:35 pm -2:35 pm	**Mno bmadzewen and Survivance in Time of Chaos** - Peter Cusi Gibbons-Ballew	Main Room
	Food as Medicine - Jessica Pamonicutt	Side Room
2:45 pm -3:45 pm	**Panel Discussion** - Trickster Intertribal Youth Council	All Rooms
3:55 pm -5:00 pm	**Introductions to Local Native Organizations and Networking Opportunity**	All Rooms

#NAClimate2025

In the winter of 2024-2025, Restoration Ecologists Dan Sandacz and Ken Klick monitored 1,940 trees to date as part of the Tree Canopy Monitoring Program, with staff and volunteers joining in to help monitor our woodlands and savannas. Monitoring this winter occurred at Middlefork Savanna, Wadsworth Savanna, Ryerson, and Wilmot Woods.

Volunteers continue to make huge contributions to the health of our forest preserves. Kelly Schutlz, Stewardship Ecologist reports that volunteers this past year have removed 65 acres of invasive buckthorn, honeysuckle and Callery pear; controlled populations of invasive teasel, lesser celandine, garlic mustard, dame's rocket and clover over 300 acres; collected and broadcasted native seed over 400 acres and cleaned up trash in the Des Plaines River as part of the annual River Day Cleanup.

On April 24, 2025, Manager of Restoration Ecology, Matt Ueltzen, and Environmental Educator III, Mark Hurley led a restoration workday at Lake Forest Academy (LFA). LFA borders Middlefork Savanna and has been a partner to the District's Buckthorn Eradication initiative for many years. Approximately 60 LFA students and staff participated in the removal of buckthorn near the bridge over the railroad tracks.

Matt Ueltzen was recently appointed by the Illinois Governor's office to the Legacy Tree Program Task Force. The Task Force establishes state-wide recommendations for the creation of a statewide legacy tree recognition program to promote the identification, awareness, commemoration, and preservation of significant trees in the State.

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

The Preservation Foundation Board of Directors elected new leadership in December 2024, including a new president, two vice presidents, and secretary. The volunteer board is now comprised of 13 volunteer civic and business leaders from throughout Lake County, as well as two Forest Preserves commissioners and the Forest Preserves executive director.

Horizons magazine won four prestigious awards across two notable competitions. It received two awards from the Chicago Chapter of the Public Relations Society of America (PRSA) and two national honors from APEX, the Annual Awards for Publication Excellence.

- In the PRSA Skyline Awards, highlighting the 2023 fall and winter issues, *Horizons* won:
  - Skyline Award for "Best Use of Print/Online Publishing"
  - Excellence Award for "Content Marketing"

- Through APEX, it earned:
  - Grand Award in "Newsletters" (winter 2023)
  - Award of Excellence in "Newsletters—Print" (spring 2024)

The District received awards from the Illinois Park and Recreation Association (IPRA) and the AVA Digital Awards. AVA is an international competition that recognizes excellence by creative professionals.

- Illinois Park and Recreation Association (IPRA) Agency Showcase Awards:
    - 1st Place, Brochure Series Print (Horizons magazine)
    - 2nd Place, Video: Long Form (It’s Not About Us)
    - 4th Place, Marketing Campaign (Periodical Cicadas)
    - 4th Place, Print Communication Informational (Expand Your Experience)

- AVA Digital Awards:
    - Platinum Award, Long Form Video–Government (It’s Not About Us)
    - Gold Award, Long Form Video–Nonprofit (It All Depends on the Acorn)
    - Gold Award, Commercials–PSA Campaign (Preservation, Recreation, Education)

Our 2024 *Celebrating Cicadas* marketing campaign earned a Bronze Anvil Award—the top national honor in media relations from the Public Relations Society of America. It’s like the Oscars of Public Relations, recognizing creativity, storytelling and teamwork. The campaign had it all: a Dunn Museum exhibit, school programs, custom illustrations by a Lake County artist, an interactive webpage and map, a *Horizons* feature—and even a cicada-themed beer. More than a communications effort, it was a full agency collaboration that elevated our visibility like never before, resulting in more than 216 million impressions and an estimated $1.7 million in media value.

ORGANIZATIONAL SUSTAINABILITY

On November 5, 2024, Lake County voters approved a $155 million capital referendum, with 67% approval. The funding will provide $65 million to acquire more land, $60 million to completed public access improvement projects and deferred maintenance, and $30 million to restore an additional 2,225 acres to high quality natural areas. The success was the result of leadership by the Board of Commissioners, collaboration across all departments, an effective communications campaign implemented by the Communications & Design Division and a robust political campaign, organized and funded by the Friends of the Lake County Forest Preserves.

Information Technology Highlights:

- Performed technology upgrades across District infrastructure, including bandwidth/connectivity improvements; upgraded core router, firewall, data center switches, web filter, several servers, databases, and edge routers; and installed a new disk array for drone use;
- Worked with Public Safety in the implementation of the new County Software through Tyler Public Safety Records Management;
- Upgraded Munis Financial Management System;
- Migrated Independence Grove Point of Sale to a cloud-based system;
- Expanded the use of the Human Resource Information System, ADP, to include the recruitment and learning management modules; thereby, streamlining systems.

Seeking ever more efficient facility operations, facilities staff continue to install high efficiency HVAC systems and LED lighting throughout the District. Staff are utilizing referendum funds to initiate and implement a comprehensive approach to automate and manage energy usage among all buildings undergoing renovation or construction. This program will include widespread utilization of solar energy.

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Facilities staff continue to expand the electric vehicle fleet, proposing 2026 additions of at least four hybrid and three fully electric vehicles. If approved, the electric fleet will number 13 vehicles with one or more chargers now installed in four separate buildings throughout the District.

In 2024, the Greenbelt Cultural Center (GCC) achieved for the first time actual figures of over 100% cost recovery in operational expenses. In 2016, the Business Development Division assumed operation of the GCC. With an unsuccessful search for a licensee caterer in 2016, Business Development assumed banquet operations in 2017. A Business Plan was presented to the Board in January of 2019 predicting a five-year pathway to full cost recovery. In spite of the onset and lengthy recovery from the pandemic, the goals of the 2019 Business Plan were met within six operational years.

The Beer Garden at Independence Grove has continued to expand sustainable operations by teaming with Relish Events at Independence Grove to eliminate single use plastics by offering 100% compostable products in the service of food and drink. This collaboration includes cooperatively contracting weekly compost pick-up with Wastenot Compost, Inc.

The golf staff began using newly purchased equipment for the in-house removal of buckthorn and other invasive species with the assistance of the Natural Resource Department. Early results have been positive, and we look forward to making further progress with the control of invasive species in our non-playable areas.

The District has finalized a grant agreement with the National Fish and Wildlife Foundation (NFWF) Chi-Cal Rivers program for restoration at Greenbelt Forest Preserve. This restoration grant is for $400,000 and will be spent on supplies and contracts. The project was co-designed with the local volunteer site stewards who will contribute a significant amount of monthly work hours to the project as well as continue to hold annual Chicago River Day cleanup workdays that engage the broader community.

The District's Native Seed Nursery produced nearly 30,000 wetland, prairie, and woodland plants for the District's restoration needs. Valued at over $100,000, these plants are grown from locally collected seed ensuring the best fit for our restoration projects. Teams from our Youth Conservation Corps and our Natural Resource Crews are currently installing these plants at sites across the county.

Through regular engagement with District leadership and commissioners the Public Safety Department understands the priorities and expectations of our visitors and stakeholders. Equipped with that information, the Chief and the Commanders turn those priorities into an actionable plan to ensure that our visitors get the highest level of public safety services. The department's management sets a high bar for professionalism and service in the organization and those expectations are regularly shared with staff at team meetings. Our staff has changed significantly over the past year due to retirements and new employee onboarding. We have welcomed several new officers over the past year, and we are proud to say that our workforce now reflects the richness and diversity of the county we serve. Seven members of our staff are female, with one being the highest-ranking member in the history of the department. Our commitment to service and community engagement does not go unnoticed, in recent surveys conducted by the District the Public Safety Department received high marks from our customers regarding their feelings of safety and security in our parks and preserves.

On October 23, 2024, the Forest Preserves Decennial Committee on Local Government Efficiency submitted its final report to the County of Lake. The Committee met three times over the prior 18 months and submitted the report in accordance with the State of Illinois Local Government Efficiency Act. In addition to all District Commissioners and Executive Director Kovach, the Committee included two Lake County residents, Elizabeth Hough and Nels Leutwiler.

As of June 30, 2025, 1,048 donors have contributed $10,367,180.12 to the *Every Acre Strong Campaign*. The campaign is a bold initiative to create $20 million endowment and provide a permanent source of funding for the long-term care and management of the District's high-quality natural areas. Special gifts for the campaign include:

- $1.02 million gift to support the Middlefork Savanna-Oriole Grove Complex.
- $52,847 from Concert in the Plaza attendees across the 2024 season.
- $315,000 to support the long-term care of Raven Glen Forest Preserve.

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- A Valentine's Day promotion that reached over 95,800 people in less than three weeks and raised $8,500 for the endowment.

106 donors gave $31,677 to the Preservation Foundation through the remittance envelope in *Horizons* magazine. The envelope was added to the magazine as a giving option in 2016 and has generated $194,385 in contributions. The envelope remains an essential component in donor acquisition efforts.

Advertising for golf gift cards over the 2024 holiday season was a success with $27,525 generated during the promotional period. This is an increase of 80% from last year's successful promotion.

The 2025 Native Plant Sale, held at Independence Grove, was the highest earning in history, making $41,000, with 9,771 plants sold. Collaboration between the Education Department and Communications & Design division was key. Proceeds benefit education programs and events. Comparing stats from 2024 to 2025:

- Number of customers—25% increase
- Number of plants sold—23% increase
- Total revenue—17% increase
- Total profit—45% increase

CONSERVATION

Information Technology worked with Geographic Information Systems (GIS) and the Natural Resources Department to build a custom weather network interface that reports current localized weather conditions and forecasts for preserves throughout the District. This data output is then integrated with GIS and other custom applications. This program uses multiple programming languages and incorporates Application Programming Interfaces from other weather agencies. It notifies residents via email and text messages about work being done throughout the District, which may be affected by weather patterns, such as controlled burn information.

ThunderHawk and Countryside Golf Clubs have once again been recognized for their environmental excellence. Each golf course achieved Audubon Signature Sanctuary Status or Audubon Cooperative Sanctuary status in 2024.

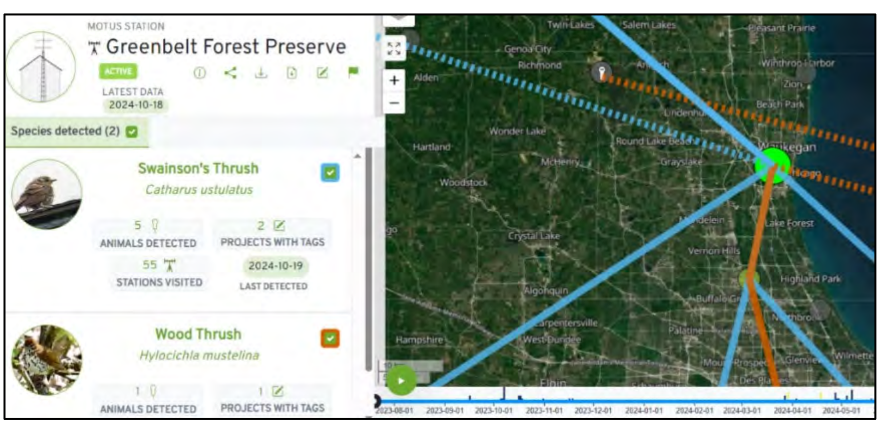
In 2024, the Golf department purchased 12 pieces of electrical equipment that replaced previously gas-powered units.

Natural Resources staff have been working with the Conservation Dogs Collective to find both Blanding's Turtles and bumblebee nests using highly trained dogs. The Conservation Dogs visited Grant Woods, Grassy Lake, Rollins Savanna, Middlefork Savanna, and Pine Dunes, and located a Great Northern Bumble Bee (*Bombus fervidus*) nest at Grassy Lake. The nest traffic is currently being monitored to understand the size and location of nests to determine the habitat types where bees' nest. Our monitoring program has revealed that nesting may be a limiting resource for bumble bees, particularly the Rusty Patched Bumble Bee.

Staff, including Kim Mikus, Brett Peto and Kathryn McCabe, spent a day with the dogs and handlers. They were joined by Mick Zawislak of the Daily Herald who wrote up the field day http://www.lcfpd.org/assets/1/7/Bees_DH2.pdf.

The District is leading a regional effort to conserve rare native orchids. On May 9, 2025, district staff joined ecologists from the McHenry County Conservation District to collect pollinia (pollen packets) from White Lady's Slipper orchids (*Cypripedium candidum*). These were used to hand-pollinate plants within Lake County Forest Preserves. In a separate effort, district ecologists worked with Illinois Department of Natural Resources (IDNR) heritage biologist Melissa Grycan to install deer-proof fencing around Illinois' largest known population of the state-threatened Showy Lady's Slipper (*Cypripedium reginae*). This action followed the discovery that every one of the more than 100 orchid stems at the site had been heavily browsed by deer, preventing any reproduction. The protective fencing will allow the plants to flower and produce seed, which will be collected and used to propagate new individuals. These young plants will be reintroduced near the Forest Preserves' last remaining specimen. This work is part of the District's Rare Plant Recovery Project, which supports the reintroduction of 25 other critically rare plant species. The project is a collaborative effort with the Chicago Botanic Garden, Rollins Savanna Native Seed Nursery, and the Preservation Foundation of Lake County Forest Preserves. It directly supports the District's strategic goal to protect all native plants and animals in Lake County from extinction.

In collaboration with Great Lakes Audubon, the District received our first detections at the Greenbelt Motus Wildlife Tracking Station. Five Swainson's Thrush and one Wood Thrush tagged with trackers elsewhere were detected as they passed through Greenbelt. The wood thrush detection is particularly notable as it is one of the "Critical Species" identified for our region in the Illinois Comprehensive Wildlife Conservation Plan. This individual wood thrush also passed the Ryerson Motus station on 10/21/2024.



Staff rediscovered Smith's Bulrush growing in our region's rarest community type called a calcareous floating mat. Less than 200 acres of this boggy habitat occurs in Illinois and the Lake County Forest Preserves protects a very large portion of that total acreage. At a one-acre floating mat within a preserve, is where the obscure two-inch-tall grass-like plant in the photo was found. It was last seen in 1996 in the same vicinity. Invasive plant control of cattails and common reed at that site has been on-going for 15 years here.

The Fall 2024/Spring 2025 Prescribed Burn Program wrapped up with a total of 38 Burn Events. Volunteers joined Natural Resources staff on several of them. The Burn Program focused on high priority areas including sites that are burned infrequently. Site selection included several Dedicated Nature Preserves that provide habitat for some of the rarest species in Lake County, including parts of Wright Woods, Berkeley Prairie and MacArthur Woods. High quality remnant woodlands are challenging to burn because of standing dead trees and narrow burn windows to avoid harm to frogs, salamanders and spring ephemerals such as Trillium and Dutchman's Breeches. We burned 431 acres of high priority woodlands this season.

One of the notable achievements of the Public Safety department has been its strong support for conservation through community engagement, public safety, and active presence in natural areas. Ranger Police Officers have played a key role in maintaining the safety and security of forest preserves, parks, and other protected lands by conducting regular patrols and responding to incidents that could disrupt wildlife or natural habitats. Their visible presence has helped deter vandalism, unsafe behavior, and unauthorized activity in sensitive outdoor spaces, contributing to the preservation of these areas for public enjoyment.

In addition, law enforcement has built meaningful partnerships with conservation organizations and park agencies to support coordinated efforts during peak seasons and special events. Officers have taken part in community outreach programs, partnering with surrounding agencies and attending public events to educate Lake County residents on the importance of preserving natural spaces and respecting wildlife.

Our commitment to education and safety reflects the broader mission of law enforcement to not only protect communities but also contribute to the well-being of natural spaces. Our ongoing involvement demonstrates a successful and valued role in supporting conservation beyond traditional enforcement.

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COMMUNICATION, EDUCATION AND OUTREACH

Since the District's drone program began in August 2023, GIS Analyst Anna Larsen has conducted 64 flights and logged more than 70 hours of flight time at 31 different sites. The imagery she has captured has been used in Horizons magazine, Dunn Museum exhibits, standing Committee meetings, and by multiple District departments for site planning, drainage assessments, roof inspections, wildlife monitoring and site improvement documentation.

Education staff attended the Lake County Teacher Institute Day, a professional development event organized by the Lake County Regional Office of Education. The event was located at two different schools and reached over 530 educators combined. Information was provided on field trip opportunities, educational resources, and how to access their local preserves. This was a great opportunity to engage local educators and potentially make connections with teachers unfamiliar with the forest preserves and Dunn Museum.

Museum Education staff attended two events at high schools for Black History Month. On February 20th was the Libertyville High School's annual Black History Month Museum, where students created displays on important African American individuals and African diaspora culture. Twenty-three high school students heard the story of Amos Bennett and other notable African Americans from Lake County through a display and conversations with staff. On February 25th staff attended the Lake County Black Brillance Student Summit at Carmel High School where students from high schools across Lake County gathered to learn and celebrate Black History Month. Staff taught a lesson on Civil Rights and social justice history in Lake County, incorporating related materials from the Dunn Museum's collections to 24 high school students.

On August 9, 2024, the education department hosted 43 local educators for a Teacher Appreciation event, sponsored by the Preservation Foundation. This event honored the work of local teachers. Educators had the unique opportunity to participate in a variety of educational activities, while learning about programs and resources available to them and their students from history and environmental education staff.

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Education had over 200 participants take part in the Summer Adventure series in the summer of 2024 with nearly 2/3 of the programs completely filled. Activities ranged from fishing, fossils, hands-on exploration of nature, paddling, and wildlife movement and attire. Participants age ranged from toddlers to high school seniors and experienced programming throughout Lake County.

The 2024 Hike Lake County Season had its highest participation in 26 years of the program! A total of 1,840 hikers along with some four-legged companions answered the challenge and received a uniquely designed periodical cicada medallion.

For more than four decades, District educators and volunteers have led wildly popular Maple Syrup hikes at Ryerson Woods. Every weekend time slot was full for the first three weekends in March, reaching nearly 1,600 people and making 6.5 gallons of syrup.

For three years the Dunn Museum has partnered with the Libertyville Food Pantry, offering free museum admission with donation of a non-perishable food item. This year there was 1,211 visitors from March 24-28 and the District collected approximately 1,180 lbs. of food for the benefit of Libertyville residents.

This school year both history and environmental education have offered an option for field trips to be taught in Spanish, made possible by more recent hiring of staff able to teach in both English and Spanish. This has allowed education to expand programming, teaching nearly 500 students this past school year in Spanish.

Bob Ross Art for Everyone exhibit closed on January 20th. It was a huge success, 11,333 people visited the exhibit. Admissions and store sales totaled $99,260.00 dollars.

Threads of Time: Quilts and Textiles closed on May 4th after a highly successful run. The in-house exhibition attracted 4,839 visitors and generated $16,989.82 in store sales.

The inaugural Festival de Cultura, Comida y Vida was a huge success that welcomed over 650 Lake County residents at the Nippersink Forest Preserve in September of 2024. Visitors enjoyed cultural cuisine from food trucks, traditional dancing, entertainment, and environmental educational activities

On the heels of a successful collaboration offering "Brewed XIII", Business Development staff collaborated with Community Engagement and Harbor Brewing of Lake Villa to offer "Heros & Villains", two bright and refreshing fruited ales to celebrate the release of the Dunn Museum Alex Ross exhibit, and available exclusively at the Beer Garden at Independence Grove.

Public Safety has seized numerous opportunities to engage with our customers and stakeholders outside the walls of our department. Officers now routinely walk and bike the trails talking with our visitors and providing physical assurance of safety to them as they use our properties. The Command staff regularly attend the Lake County Chiefs of Police meetings for the opportunity to collaborate with other local public safety partners and to share information. The Chief and the Commanders have regularly attended civic association meetings and homeowner association meetings to open those lines of communication with the communities we serve. Our officers have offered classes and information on bike and snow mobile safety and general safety information to the public to remind them of best safety practices and our expectations of safety while they are in our preserves. Officers from our department have partnered with other local police departments for such community engagement events as "Cop on Top" and the Law Enforcement Torch run, both fundraisers for the Special Olympics organization. Officers have also been active with other departments attending events such as the "National Night Out" and "Trunk or Treat". These events provide an opportunity for our officers to engage with the public outside of their normal law enforcement roles and give the public the opportunity to see the softer side of policing.

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While Lake County has had the Master Gardener program for years, the Illinois Extension Master Naturalist program has not yet formally expanded into Lake County. Stewardship Ecologist Kelly Schultz met with the Master Naturalist Program coordinator to begin this process and the program will kick off in August. This program is a great way to increase the number of volunteers. The District will host a plant identification workshop as part of this program.

Ken Klick presented a program to the Lake County Audubon Society on how the District's Buckthorn Eradication program affects shrubland birds. Buckthorn's presence reduces plant and animal diversity by outcompeting native species, causing long-lasting damage to the soil, and degrading the habitat quality for nearly all native species. Ken's program focused on the impacts of invasive buckthorn on Lake County's migratory and breeding bird populations and the forest preserve's efforts to control this invasive plant while improving bird habitat. The event was attended by 80 people, with 25 in person, and 55 virtually.

The District's *Horizons* magazine is written, designed and produced by Communications & Design staff. The following articles were featured between July 1, 2024, and June 30, 2025. The *Daily Herald* featured many of these *Horizons* stories on the front page of their "Neighbor" section throughout 2024 and 2025:

- Fall 2024: The president's message and front feature spotlighted our $155 million referendum question on the November 5th ballot.
- Winter 2024: Explored how glaciers shaped Lake County's landscape thousands of years ago, highlighting visible geological features still present today.
- Spring 2025: The main feature introduced the Every Acre Strong, explaining what the endowment campaign is, why it's needed and how donations make an impact.
- Summer 2025: Explored forest bathing—also known as forest therapy—a slow, mindful experience in nature that eases stress, improves focus and boosts well-being. The secondary feature covers the four seasons of a bumble bee colony.

Horizons magazine saw a 20.4% increase in distribution from 2019 to 2024, successfully meeting our Communications tactic goal in the Road Map to 2025. Annual distribution increased from 150,021 to 180,617, including online reads through *issuu.com/LCFPD*.

A social media report comparing 2023 to 2024 highlighted significant growth across all platforms:

- Impressions surged by 212%, rising from 2.5 million to 7.8 million.
- Video views jumped by 571%, from 21,000 to 144,000.
- Clicks to our website saw a 410% increase from 12,000 to 63,000.
- Post shares doubled, growing by 102% from 4,200 to 8,600.

The third season of *Words of the Woods*, the District's award-winning podcast, kicked off in December 2024, with new episodes released every week through mid-February. You can listen to the show on all major podcast platforms, including Apple Podcasts and Spotify.

The Development Division created *Acorns to Oaks: An Insider Look at the Forest Preserves.* These bi-monthly, small-group tours provide prospective donors with a more in-depth look at how the Lake County Forest Preserves restores and protects Lake County's natural lands. Since March of 2025, 87 people have attended.

The *Alex Ross: Heroes & Villains* special exhibition received tremendous media reach prior to opening day. National coverage highlighted two original pieces Alex Ross created exclusively for the Dunn Museum. The reach surged when Yahoo Entertainment picked up the story.

- Estimated audience reach: 274 million
- Publicity value: $2.5 million

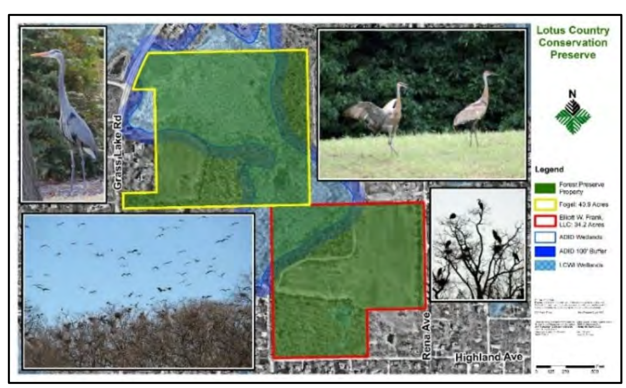
On June 28, 2025 more than 200 guests joined us at the Dunn Museum for *A Night with Alex Ross*, a special event celebrating the launch of Alex Ross: Heroes & Villains as the inaugural special exhibition in a new gallery. Guests mingled with Comic book artist Alex Ross and were the first to experience two new paintings—Harley Quinn and The Joker—created specifically for the exhibition. The event raised nearly $50,000 for the *Every Acre Strong* endowment campaign.

PUBLIC ACCESS & CONNECTIONS

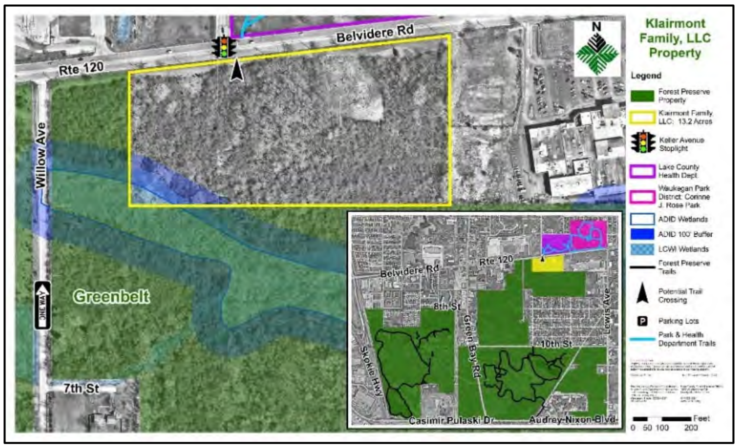
The District continues to maintain and care for existing facilities that serve an estimated three million visitors a year, including: more than 210.8 miles of trails, 31 picnic shelters, nine playgrounds, ten canoe launches, five off-leash dog areas, four golf courses, two youth camp areas, the Greenbelt Cultural Center, Independence Grove Forest Preserve, the Bess Bower Dunn Museum of Lake County, the Fox River Boat Launch and Marina, and the Edward L. Ryerson Woods Conservation Area Education Center and Welcome Center, along with numerous other smaller amenities.

Lands Preserved

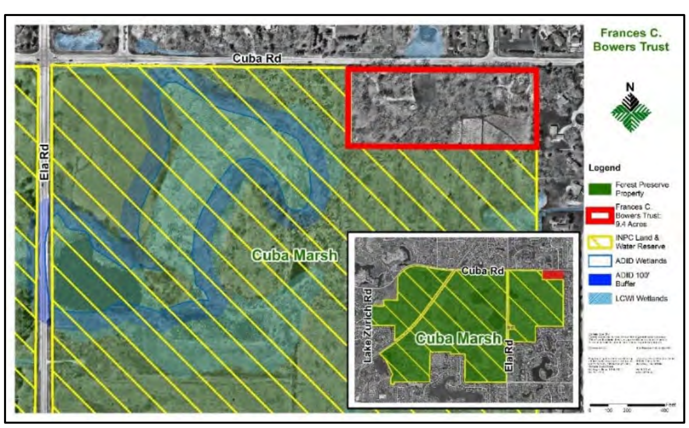
Lotus Country Conservation Preserve. The District procured two parcels, the Fogel acquisition and the Elliott W. Frank, LLC property, to form a new Conservation Preserve, at which very limited or possibly no public access will be installed. The 40.9-acre Fogel property, on Grass Lake Road west of Antioch Township's Vern Thelen Park and north of Grass Lake Elementary School, was purchased for $358,500.00, while the 34.2-acre Frank parcel west of Rena Avenue and north of Highland Avenue, south of Vern Thelen Park, was obtained for $960,000.00. Both parcels are critical because of the wooded areas and the Advanced Identification (ADID) Wetlands and Buffer found on them. In addition, each contains portions of the largest heron and egret rookery in Lake County. These acquisitions will protect crucial wildlife habitat and ensure that these rare and delicate ecosystems continue to thrive without disruption.



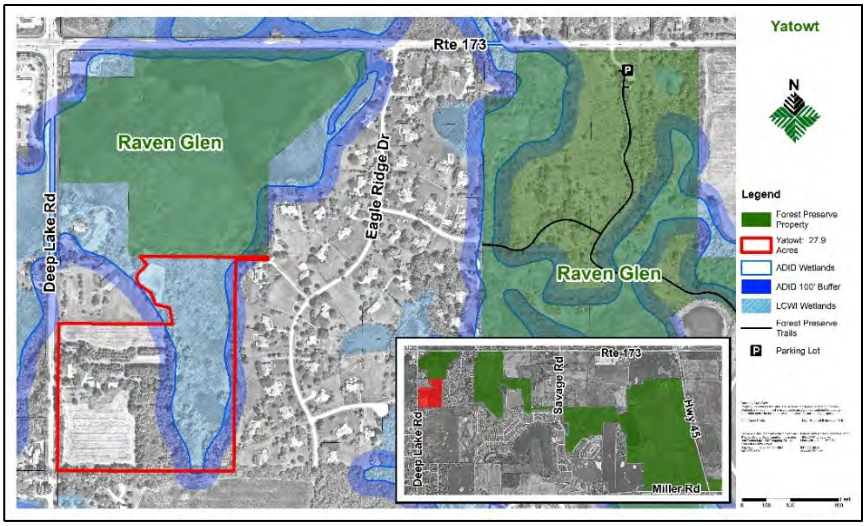
Greenbelt Forest Preserve. The District acquired its largest addition to Greenbelt since 1991, and the first acquisition at the Preserve since 2018, with the 13.2-acre Klairmont Family, LLC parcel south of the intersection of Route 120 and Keller Drive. Located within the City of Waukegan and zoned for residential development, the property was acquired for $3,250,000.00. The Forest Preserve has been interested in this land for more than three decades, and it is a key step in expanding Greenbelt and creating connections to trails north of Route 120 on the Lake County Health Department property and Waukegan Park District's neighboring Corrine J. Rose Park. Following the pending Master Planning at Greenbelt, the District intends to have a signalized crosswalk installed at Keller Avenue to connect the Health Department and Park District trails with the trails at Greenbelt.



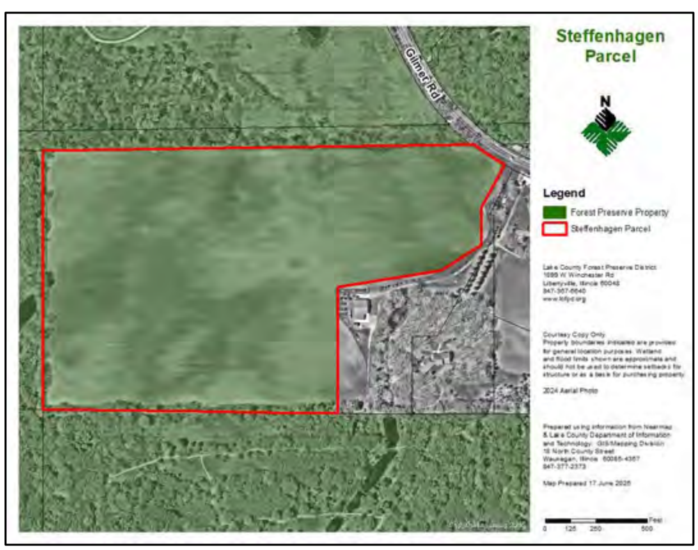
Cuba Marsh Forest Preserve. The Forest Preserve District acquired a 9.4-acre property on Cuba Road east of Ela Road in the Village of Deer Park, the first acquisition at the site since 2006. The Bowers parcel was purchased for $725,000.000, and it fits flawlessly into the District's mission to protect wildlife habitats, preserve wetlands, prairies and woodlands and expand our existing preserves. The District has sought the parcel for 36 years, since 1988 when it purchased the 110 acres that border the property. The seller had already removed the buildings and improvements on the site and had begun planting native species on the land. Part of the agreement with the owner was that the Forest Preserve is barred from developing the property in any way, prohibiting the construction of trails, parking lots, ball fields, golf facilities or dog exercise areas. In addition, the District agreed to apply for the parcel to be designated as an Illinois Nature Preserve, buffer or Illinois Land and Water Reserve; the adjacent District property is also protected by a land and water reserve conservation easement from the Illinois Department of Natural Resources (IDNR) and the Illinois Nature Preserves Commission (INPC). The parcel will enhance hydrologic restoration efforts and make it easier to carry out prescribed burns and other land management activities at Cuba Marsh.



Raven Glen Forest Preserve. The District purchased the 28.7-acre Yatowt property, located on Deep Lake Road, about a half mile south of Route 173 in the Village of Antioch. The Forest Preserves acquired the property, located directly south of the first acquisition at Raven Glen in 1990, for $954,000.00. Approximately half of the property is valuable Advanced Identification (ADID) Wetlands and ADID Buffer, which offer significant benefits to the environment and community. Wetland ecosystems provide critical habitat for diverse wildlife, including birds, fish and amphibians, while supporting important plant species, also play an important role in managing stormwater by absorbing excess runoff and reducing flood risks.



Lakewood Forest Preserve. The District acquired the 54.5-acre Steffenhagen property for approximately $1,436,973.00. Surrounded on three sides by other Forest Preserve property, the “inholding” is located less than one mile north of Route 176 west of Gilmer Road. When the District purchased the Four Winds Golf Course south and west of the property in 2007, discussions with the owners began, but they were not prepared to sell the property at the time. In spring 2024, the owners reached out to the District to discuss a potential sale. Initial District expectations for the property size was for approximately 40 acres, but by working with the owners the Forest Preserve was able to expand the acreage by one-third while avoiding the acquisition of any buildings or other improvements. The acquisition brought the Lakewood and Ray Lake Forest Preserve complex to nearly 4,130 acres.



Duck Farm Forest Preserve – Off-Leash Dog Area Improvements:

Public access and accessibility improvements were completed at the Duck Farm Off-Leash Dog Area and opened for public use. The need for the improvements were identified as a priority in the District's approved ADA Transition Plan. The improved ADA-compliant Off-Leash Dog Area maintains "all dog" access to the majority of the former areas but introduces a separate enclosed area for small dogs weighing less than 25 pounds. Specialty fencing and gates permit safe access to both areas and a shared evaporator toilet. Each area also contains new shade shelters, drinking fountains and seating.

The project was originally sent out to bid during the Covid-19 pandemic with bids received in excess of the project budget. District Planning staff collaborated with the Operations department to develop a cost saving strategy that was within budget. The improvements were implemented with in-house crews over an extended time with user access maintained to the existing off-leash dog area. The quality of the workmanship reflects the talents, dedication and pride District staff have in their work and support of the District's mission to develop innovative recreational opportunities of regional value while exercising fiscal responsibility.

Ray Lake Forest Preserve – New Trail Section:

A new 0.36 mile trail section was constructed at Ray Lake Forest Preserve that winds through open prairie and wetlands, transitions into peaceful woodlands and culminates at a scenic overlook with benches overlooking Tamarack Lake – creating a pleasant out-and-back experience.

Lakewood Forest Preserve – Core Area Improvements:

Several of the Lakewood Master Plan – Phase I improvements were completed and re-opened to the public, including: access from the main entrance off of Illinois Route 176 to a relocated and reconstructed main parking lot; a 1.6 mile paved loop trail with benches and overlooks' a fishing pier and fishing nodes at Taylor Lake; a grassy area with picnic spaces and scenic lake overlooks; updated accessible parking, walkways and amenities at an existing shelter and a net-zero energy maintenance facility. The improvements replace aging and inefficient infrastructure, providing improved accessibility and reduced long-term operating costs. Work continues on additional improvements, including a Nature Play Area and additional shelters and parking.

General Offices – Parking and Accessibility Improvements:

The parking lot sidewalks and pathway were reconfigured and reconstructed to correct drainage and pavement deficiencies, enhance circulation and improve accessibility to the General Offices, Dunn Museum and the Libertyville community.

Countryside Golf Club – Maintenance Area Parking and Accessibility Improvements:

The parking lot, access routes and storage areas were reconfigured and reconstructed to correct drainage and pavement deficiencies, improve accessibility and increase operational efficiencies.

General District – Pavement Maintenance:

Parking lot and trail pavement crack sealing, patching and surface replacements occurred at multiples sites and trails throughout the District as part of the annual pavement maintenance program to provide safe user conditions and delay full pavement replacement.

General District – Public Access Area Vegetation Enhancements:

New and replacement native tree, shrub and herbaceous perennial plantings occurred at seven forest preserves, including Brae Loch Golf Club, Countryside Golf Club, Duck Farm Off-Leash Dog Area, Hastings Lake, Independence Grove, Lakewood and Waukegan Savanna.

The Marina at the Fox River Preserve continues to show growth in public access. Prior to 2020, slip utilization was typically near 60%. However, following the pandemic, slip utilization has grown to a high of 86% in 2025. Additionally, winter storage has been operating at capacity since 2023. Overall revenues are estimated to surpass $400,000.00 in 2025.

The Beer Garden at Independence Grove enjoys continued growth in its fifth season, currently pacing a 35% growth over 2024.

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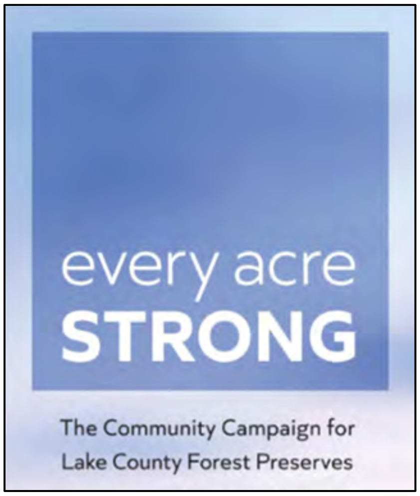
The Concerts in the Plaza program at Independence Grove continues its success, and for the second season has provided an introduction for the public to the "Every Acre Strong" campaign while generating tens of thousands of the dollars to the Endowment.



Communications & Design staff updated the Case for Support for Every *Acre Strong: The Community Campaign for Lake County Forest Preserves* and designed a new Recognition Opportunities brochure. To further promote the campaign after a five-page feature article in the spring issue of *Horizons*, the team launched a new webpage for the endowment at *LCFPD.org/endowment*.

Communications & Design staff promoted public awareness of several public access improvements through media relations, LCFPD.org, *Horizons,* social media platforms, and e-newsletters. Communications had a special focus on the 2024 referendum educational campaign.

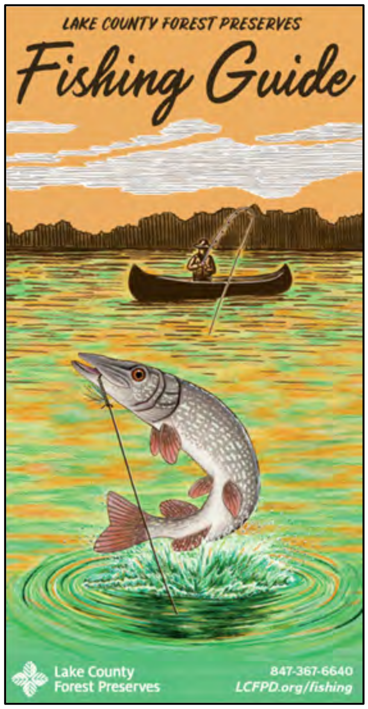
The District's roadside banner program expanded in fall 2024 to include ten new banner poles in various locations: Buffalo Creek, Cuba Marsh, Fort Sheridan, Grant Woods, Nippersink, Prairie Wolf Off-Leash Dog Area, Raven Glen, Waukegan Savanna Off-Leash Dog Area, ThunderHawk Golf Club. The fall 2024 banner campaign featured the word "Welcome" in 15 languages. Thousands of drivers and pedestrians pass by at least one banner pole every day. Now, thanks to this expansion, thousands more will.

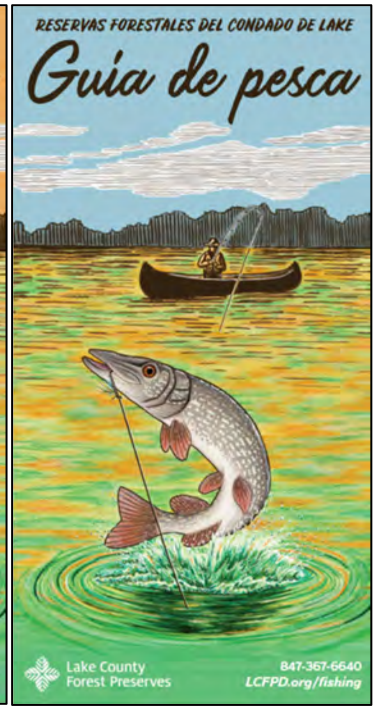
In September 2024, Communications & Design staff coordinated the mailing of about 1,300 School Programs and Teacher Resources booklets to teachers and principals at Lake County public schools. Updated for 2024–2025, the booklet promotes the Education department's guided and self-guided field trips, in-school programs and virtual programs.

In 2024, *Expand Your Experience*, the new official map and guide to the forest preserves, became available in print and online in English and Spanish. The publication contains an 18x23" countywide map plus information about trails, event rentals, education programs, the Preservation Foundation, volunteering, fishing, paddling, Hike Lake County, winter sports and more.

This marks the first time in over a decade that the guide is available in Spanish. We printed 5,000 copies in English and 1,000 in Spanish, reflecting that around 20% of Lake County's population speaks Spanish. Staff from the Communications & Design division and Land Preservation department collaborated on the project.

Communications & Design staffed debuted a Spanish-language version of the District's popular Fishing Guide (*Guía de Pesca*) for the first time in the publication's history. Guides in English and Spanish are available in print at District facilities and online: *LCFPD.org/fishing*





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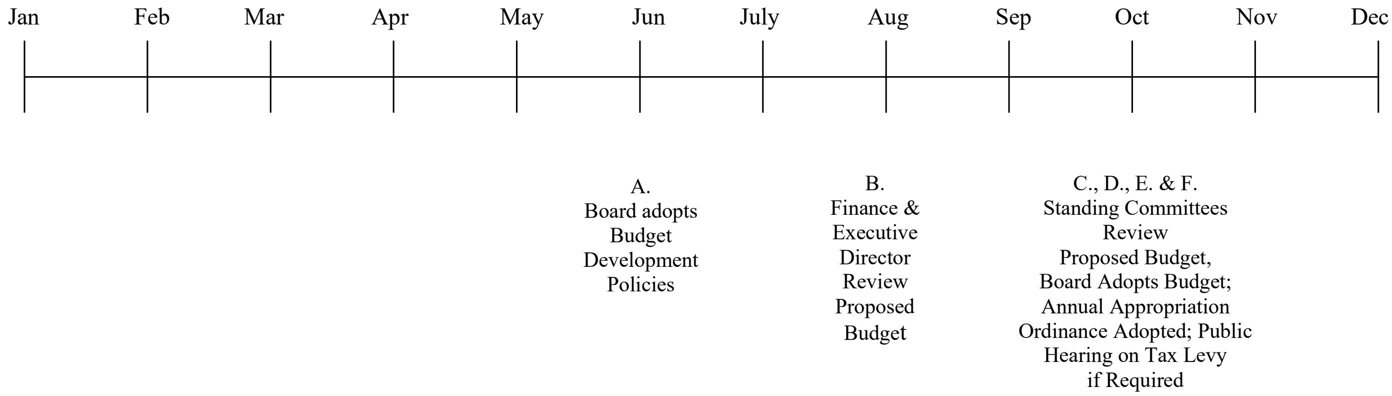
Budget Process



A. In June, the Board adopts Budget Development Policies, which serve as a guide in preparing the budget for Board review. Finance distributes budget preparation manuals and budget worksheets. Each department director is then responsible for preparing their departmental budget.

B. In August, the Finance Director and Executive Director review revenue and expenditure projections and meet with department directors to discuss initial requests. They review major operating changes, discuss objectives, and review requests for capital expenditures.

C. In October, the Standing Committees of the Board review and recommend their Proposed Budget to the Finance Committee. Specific objectives are approved and adjustments are made to the budget.

D. In October, the Finance Committee, after reviewing the recommendations of the Standing Committees, submits to the President and Board a proposed Capital and Operating Budget for the fiscal year commencing January 1. The budget includes proposed expenditures and the means of financing them. The Board adopts the budget at its regular October meeting.

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

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

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

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 the 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. Enterprise capital purchases are displayed in the budget like those of the governmental funds. The District's year-end financial statements are prepared on the same accounting basis as above with the exception of the capital purchases for the enterprise funds. Those items are reported on the balance sheet as fixed asset additions.

2026 ECONOMIC ENVIRONMENT

There are a number of uncertainties with the economy heading into 2026. Inflation is lower than it has been over the last few years, but it is still higher than the Federal Reserve's target rate of 2%. The impact of new tariffs imposed by the U.S. on goods imported from overseas remains to be seen. Recent job creation data from the Bureau of Labor Statistics shows a slowdown in job growth nationally. Unemployment rates nationally have slowly gone up since the beginning of 2024 and as of August 2025 stand at 4.3%. The most current data available on unemployment rates for Lake County shows a decrease from 5.3% in February 2025 to 4.3% in July. The current rate in the County is slightly lower than the State rate of 4.6%. It is anticipated that the federal reserve will lower its overnight borrowing rate at its next meeting as signs of a cooling economy emerge. As of the end of August inflation nationally was 2.9% for all urban consumers according to the U.S. Bureau of Labor Statistics (BLS). Regionally, through the end of July, inflation in the Chicago-Naperville-Elgin area, as reported by the BLS, was at 2.7%. Inflation on the types of goods and services that the District purchases will need to be monitored throughout the coming year. Demand for activities the District offers that produce non-tax revenues have been mixed during 2025 but relatively stable. Demand for golf continued to grow in 2025 and is expected to continue to grow in 2026. Programs and admissions for the Dunn museum and education remain strong and concessionaire revenues are expected to grow in 2026. In the few categories of revenue that are declining, the change can be attributable to either one-time revenues received in 2025, 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 or the discontinuation of cell tower revenue. 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 2024 Equalized Assessed Valuation (EAV) increased by 9.3% in the County. Early data on assessed values for 2025 prior to the Board of Review and equalization show values increasing by 7.61%. The District is estimating the EAV change to be only 7.0%. As the third largest county in the state, Lake County has an estimated market value of $99.9 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.

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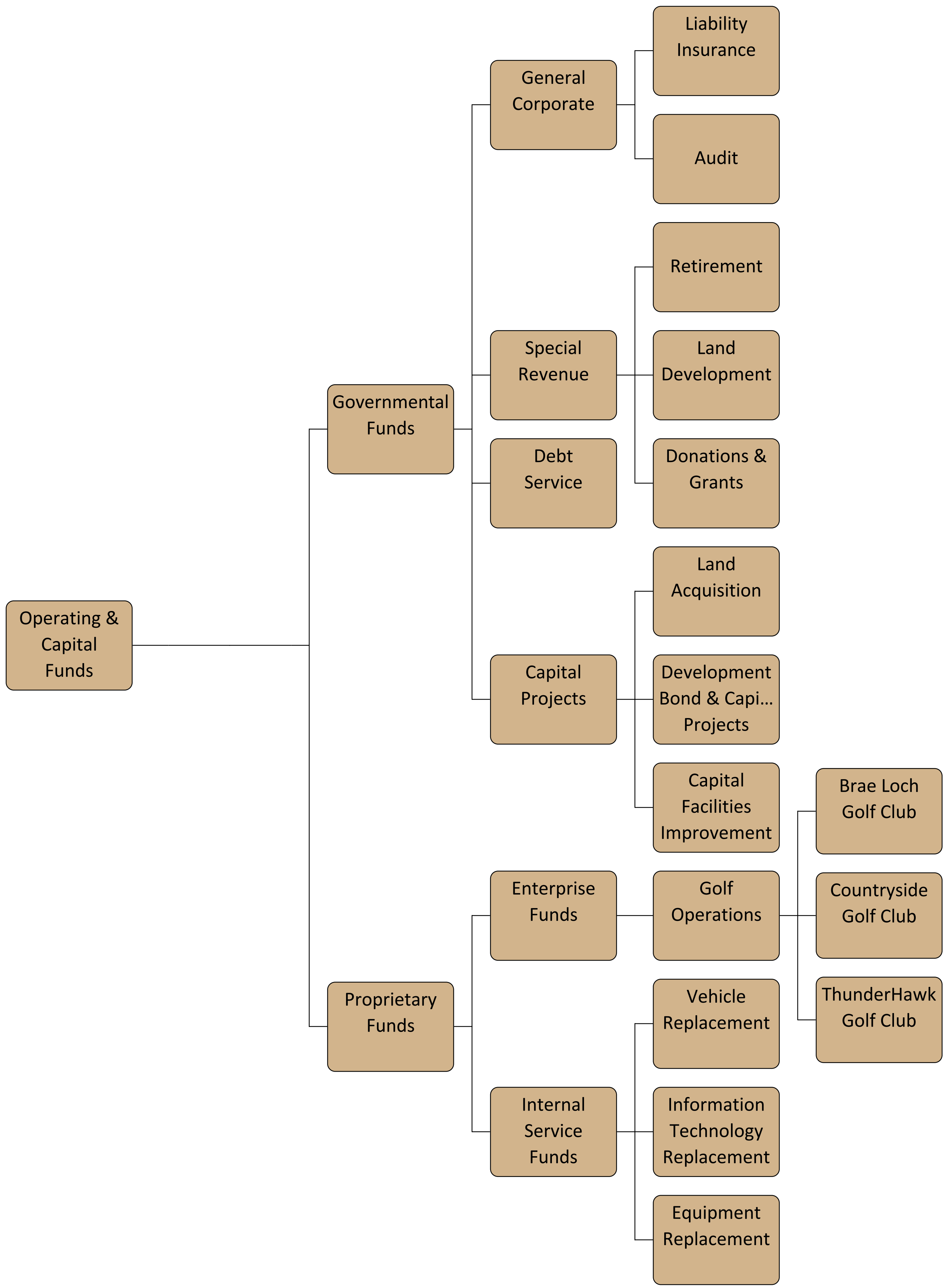
Operating & Capital Funds
Governmental Funds
General Corporate
Liability Insurance
Audit
Special Revenue
Retirement
Land Development
Donations & Grants
Debt Service
Capital Projects
Land Acquisition
Development Bond & Capi... Projects
Capital Facilities Improvement
Proprietary Funds
Enterprise Funds
Golf Operations
Brae Loch Golf Club
Countryside Golf Club
ThunderHawk Golf Club
Internal Service Funds
Vehicle Replacement
Information Technology Replacement
Equipment Replacement

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.

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Fiscal Year 2026 Budget Policies:

1. FINANCIAL POLICIES

Objectives

1.1 ***Preserve the strategic financial integrity, well-being, and current AAA bond rating (Standard & Poor's and Moody's) of the District by maintaining an unrestricted general corporate fund balance as outlined in the Reserve Fund Balance policy.***

1.1.1 Continue to monitor the equalized assessed valuation (EAV) of Lake County property and its impact on the District's ability to maintain a balanced operating budget.

1.1.2 Continue emphasis on increasing efficiency, reducing costs, improving safety performance, reducing under-utilized infrastructure, gauging expansion against ability to maintain standards, and increasing non-tax revenues.

1.1.3. Continue to monitor state legislative activities including a potential property tax freeze or reduction in replacement taxes.

1.1.4 Continue to monitor the impact of inflation on the economy and project bidding.

1.2 ***Continue to maintain a high standard of accounting practices.***

1.2.1 Maintain records on a basis consistent with accepted standards for government accounting.

1.2.2 Implement new Governmental Accounting Standards Board pronouncements as they become effective.

1.2.3 Continue the practice of using interest earnings from Development bond proceeds for costs related to improvement projects.

1.2.4 Designate fees received from easements and land sales for land acquisition, access purposes and infrastructure efficiencies.

1.2.5 Designate funds received for restoration or capital improvements to be used for that purpose.

1.3 ***Continue to provide for adequate funding of all retirement systems.***

1.4 ***Ensure adequate funding necessary to maintain preserves in a clean and safe manner.***

1.4.1 Land bank newly acquired parcels and preserves to minimize additional maintenance and public safety costs until additional property tax revenues or alternate funding sources are available.

1.4.2 Explore and execute efficiencies to reduce costs of maintenance and operations for existing preserves and facilities.

1.4.3 Invest capital funds on improving, replacing or removing aging and inefficient infrastructure.

1.4.4 Reduce total building square footage and maximize use of remaining buildings.

1.4.5 Ensure operational dollars are in place before moving forward with new public access and restoration projects.

1.4.6 Continue to build on the established endowment fund through the Preservation Foundation of the Lake County Forest Preserves to provide a permanent source of funding for habitat restoration, reforestation and tree planting projects.

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

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

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

1.7 ***Evaluate long-term financial planning.***

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

1.7.2 Monitor and evaluate debt planning based on the EAV.

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

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

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

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

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

2. GENERAL POLICIES

2.1 ***Budget Submittal Procedures:***

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

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

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

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

2.1.5 Funds must be included in the appropriate line item for Equipment Replacement Charges, Information Technology (IT) Replacement Charges, and Vehicle Replacement Charges. The

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annual charge for equipment is based on the current replacement cost and expected life cycle for the equipment. Assess life cycles for equipment, information technology, and vehicles.

2.1.6 Requests for capital equipment must be accompanied by justification. Capital equipment requests should be ranked in order of priority to indicate which requests are most important to District operations. Requests for capital outlay should be limited to those items necessary for new facility operations, safety, maintaining current or implementing new service demands, productivity improvements, and cost-effectiveness, or those with revenue producing benefits.

2.1.7 Budget submissions should be consistent with the District Strategic Action Plan goals and objectives.

2.1.8 Submission schedule: The Budget Calendar for the budget process will be distributed by the Finance Department.

2.2 Expenditures will not exceed anticipated revenue. Adequate cash flow requirements will be maintained. Unrestricted fund balances for the General Corporate Fund, the Liability Insurance Fund, and the Land Development Fund may be used to balance the budget within each respective fund if necessary, after providing for cash flow requirements, and a fund balance as outlined in Section 5 Fund Balance Reserve.

2.3 Unrestricted fund balance in the General Corporate Fund, in excess of the fund balance policy, may be transferred to the IMRF Fund as needed for cash flow requirements, or fund Capital Improvement Plan (CIP) projects with an emphasis on improving or replacing aging or inefficient infrastructure to reduce long-term operating costs and address deferred maintenance issues.

2.4 Unrestricted fund balances are maintained to avoid cash flow interruptions; generate interest income; reduce the need for short-term borrowing; assist in maintaining the District's current AAA Standard & Poor's and Moody's ratings for investment-grade bonds; provide for unanticipated expenditures or emergencies of a nonrecurring nature; and meet unexpected increases in service delivery costs.

2.5 In developing budget requests, each department should seek to: improve productivity; improve organizational effectiveness and efficiency through cost avoidance methods; conduct cost benefit analysis through evaluation and identification of activities that can be reduced, eliminated, consolidated and/or contracted out where feasible and more cost-effective. In Fiscal Year 2026, consulting funds shall be included for use by the President and Executive Director to investigate and analyze organizational, operational or financial issues identified by Committees, the Board or for the implementation of the strategic plan.

2.6 Committee- or Commissioner-directed initiatives or requests by any Commissioner other than the President resulting in (i) staff assistance requiring more than two hours to complete, (ii) legal advice that will take more than a nominal period of attorney time (as determined by the Executive Director, except for legal advice arising from normal work of the Planning Committee), (iii) changes to the Capital Improvement Plan of the Forest Preserves, or (iv) an unplanned budgetary impact, shall require approval by the Finance Committee.

2.7 Transfers of appropriation among funds must be approved by the Board. The Director of Finance is authorized to process an expenditure in a line item that exceeds the approved line-item budget, provided that the amount is within the spending authority provided by the District Purchasing Policy Ordinance and will not cause the aggregate for that category of expense to exceed the appropriated amount.

2.8 The Executive Director, or his designee, is authorized to amend the budget to account for the receipt and expenditure of grant or donation funds received through an approved request as outlined in the Board approved Fundraising Authorization Policy; however, any actual expenditure must be approved in

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

2.9 The Capital Facilities Improvement Fund for future maintenance improvements to buildings and facilities will be funded through transfers from available balances in other funds. These funds shall be used to stabilize, replace or alter buildings, structures, and facilities, as well as to comply with the Americans with Disabilities Act (ADA) and other life-safety regulations.

2.10 Indirect costs of programs will be reflected on the program cost sheet and program fee recoveries will be evaluated against the approved Fee Guidelines.

3. REVENUE POLICIES

3.1 The Illinois Property Tax Extension Limitation Act (Tax Cap) limits the amount of property tax that can be levied. The District cannot exceed the previous year's tax extension by more than 5% or the Consumer Price Index for the prior year, whichever is less. Public Act 94-0976, effective June 30, 2006, provides that the only ceiling on a particular tax rate is the ceiling set by statute. Therefore, the aggregate tax rate for funds subject to the Limitation Law (General Corporate, Development Levy, IMRF, FICA, Insurance), will not be allowed to exceed the District's limiting rate computed in accordance with the provisions of the Limitation Law.

3.2 The District's primary dependence is on property tax revenues. Accordingly, a comprehensive financial strategy is required for the District to continue sound administration, operations, and maintenance, to stabilize or replace deteriorated buildings and structures, and to acquire, restore, and improve land. New sources of revenue need to be continually evaluated and recommended by Department Directors for Board consideration and action.

3.3 The Preservation Foundation raises charitable support from state, federal, and private sources to extend and accelerate Forest Preserves projects and programs. The Foundation is authorized to secure support for initiatives identified in the annual budget, 10-year Capital Improvement Plan (CIP), the Unfunded Projects listor for new projects and programs according to the Fundraising Authorization Policy.

3.3.1 The Foundation's Annual Fund is comprised of unrestricted donations, which primarily provide a flexible source of revenue for priority projects of the Forest Preserves that would otherwise go unfunded.

3.3.2 The Foundation raises program-restricted support to advance habitat restoration, land protection, public access improvements, and educational and public programs according to the District's Strategic Plan.

3.3.3 The Foundation can accept gifts of land and other real property with the intention of selling it to support the Forest Preserves mission, in accordance with the donor's wishes.

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

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

3.4 Each department will review, evaluate, and submit non-tax revenue projections and programs. All such revenue shall be allocated across the various items appropriated by the Board as provided by law. No

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department has claim to any specific source of revenue, unless otherwise provided by law or Board Policy. Confirmed grant funding will be included as projected revenue to be used for planned expenditures. Projected revenue from philanthropic support, including private, state, and federal grants, shall be reviewed by the Community Engagement & Partnerships Department.

3.5 The Enterprise Fund fee schedule shall reflect at a level of more than 100% financial self-support. Golf Course Operations are expected to generate funds to cover operating costs, renovation, restoration, and improvement of the golf courses, and shall be promoted accordingly. The updated 5-year Capital Improvement Plan for the golf course facilities will reflect anticipated expenditures. The Board may approve the use of general district funds to facilitate the development of energy efficiency projects on golf course sites.

3.6 Funds received from the sale of Dunn Museum collections will be designated for future acquisitions and/or care of the collections.

3.7 The District will review all fee-based programs to ensure that the fees are set at the appropriate levels to meet the approved Fee Guidelines.

3.8 Department Directors will closely monitor revenues. If revenues fall below budgeted levels offsetting cuts to operational expenditures will be made to meet overall budgetary expectations.

3.9 The allocation of all housing, cell towers, easements and agricultural license revenues to the General Fund or any Special Revenue Fund, will be reviewed annually during the budget review process.

4. PERSONNEL SERVICE COSTS POLICIES

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

4.1 ***Base Salary***

4.1.1 Non-union wage adjustments have historically been given once a year on July 1. The budget shall provide funding for this purpose.

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

4.2 ***Performance Salary***

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

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

5. RESERVE FUND BALANCE POLICIES

5.1 The purpose of these policies is to establish guidelines in providing for an unrestricted reserve balance in the District General Corporate Fund, Liability Insurance Fund, Development Fund, and Enterprise Fund. The budget policies governing the fund balances may have two types of reserve components: (a) the emergency reserve and (b) the cash flow reserve. The emergency reserve is to protect the District from unusual fluctuations in revenues or expenditure needs. The cash flow reserve allows the District to make payments without short-term borrowing during the negative cash flow period experienced early in the fiscal year up to May, due mainly to property tax payments being received in June and September.

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

a. To provide for emergencies, 10% of the ensuing year's operating fund budget, exclusive of capital expenditures.

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

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

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

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

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

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

5.3 Deficiencies from the required amounts of these policies shall be addressed through the budget process. Deficiency is defined as having less than the minimum reserve policy requirements at fiscal year-end. Deficiency may also be defined as having a projection at budget time that indicates the reserve requirements will not be met at the current year-end.

5.4 Excess reserves under these policies are actual undesignated fund balance dollars available on the year-end financial statements.

5.5 The Director of Finance shall, as part of the annual audit and financial statement preparation process, monitor and ensure that the fund balance reserves are maintained as required by these policies.

6. CAPITAL IMPROVEMENT POLICIES

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

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

6.2 ***Utilize*** the following ***criteria for prioritizing opening and development of new and existing forest preserves and facilities as included in the 10-year CIP and on the 10-year rolling financial plan:***

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

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

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

- Use of funds would require approval by the Board prior to being designated towards a specific project.

- The project must be approved in the CIP or on the Unfunded Projects list .

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

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

- Restore and manage large, un-fragmented blocks of natural habitat, and manage greenways to provide connecting corridors between core preserves for native species and natural communities.

- Right-size supporting infrastructure to reduce underutilized impervious surface whenever possible to minimize water runoff.

- All new major facilities and, when practicable, renovated facilities shall achieve net-zero energy performance, producing as much energy as they use over the course of the year.

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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.

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Fiscal Year 2026 Strategic Action Plan Areas of Focus:

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

- Develop and begin implementation of a new five-year strategic plan.

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

- Foster a culture of continuous learning, growth and professional excellence through training and access to meaningful on-the-job opportunities.

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

- Develop an Environmental Sustainability Work Plan with specific, measurable goals and timeline for implementation. The Work Plan should identify one or two key metrics, such as amount of carbon emitted/sequestered, establish a baseline measurement, set near-term targets, and identify specific action steps across all aspects of the District's operations to meet the goal.

- Pursue legislative change at the state level to allow for funding beyond current capacity.

- As part of the District's ongoing focus to promote a strong safety culture and reduce the incident rate, emphasize and reinforce the application of the Core Six Safety Strategies, especially the strategy of the 30-Second Site Safety Walk-through to eradicate accidents with stationary objects.

- Complete a master plan for a new purpose-built General Offices and Dunn Museum and determine a funding strategy and timeline for implementation.

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

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

- Develop plans for land management and seed procurement to manage and ensure capacity to accomplish the habitat restoration projects included in the 10-year Capital Improvement Plan (CIP).

- Continue conservation efforts in support of viable populations of the rare plant and animal species that are found in Lake County

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

- Engage with Lake County residents to develop comprehensive new master plans for the sites identified and prioritized in the 10-year Capital Improvement Plan (CIP).

- Provide new trails, greenways, open spaces, and water access to residents using $60M in referendum dollars in accordance with the 10-year Capital Improvement Plan (CIP).

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

- Communicate with the public about the progress of land acquisition, habitat restoration, and preserve improvements made possible by the November 2024 capital referendum.

- Determine new methods to deepen our engagement with schools throughout Lake County.

- Collaborate across departments to commemorate the 250th anniversary of the Declaration of Independence.

- Increase the number of individual volunteers, the number of group volunteer workdays, and volunteer retention across the District.

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Budget Summaries

Lake County Forest Preserves

SUMMARY
2026 Budget

Tax Rate	Actual 2023 Levy: .168 **FY 2024 Actual**	Actual 2024 Levy: .161 **FY 2025 Budget**	Actual 2024 Levy: .161 **FY 2025 Estimate**	Estimated 2025 Levy: .157 **FY 2026 Request**
Where Revenue Dollars Come From				
Property Taxes	$50,890,592	$53,529,540	$53,529,540	$55,986,605
Replacement Tax	1,734,168	1,800,000	1,400,000	1,400,000
Golf Course Revenues	6,372,636	6,186,300	6,112,300	6,416,606
Grants and Donations	2,514,549	4,277,872	3,119,045	486,368
Land and Building Rentals	612,493	612,680	592,488	597,180
Charges for Service and Sales	2,308,352	2,271,035	2,337,804	2,254,178
Permits	878,348	907,500	908,350	831,100
Easement and Licenses	44,950	43,750	43,750	28,476
Programs and Admissions	219,141	153,920	204,830	188,823
Investment Income	4,248,005	1,849,890	2,575,800	1,831,825
Concessionaire Revenue	226,323	250,000	250,000	300,000
Other Revenue	608,229	333,010	399,376	427,273
Operating Revenues	**70,657,785**	**72,215,497**	**71,473,282**	**70,748,434**
Bond Proceeds	20,214,320	0	25,168,900	0
Subscription Proceeds	408,378	0	0	0
Planned use of Fund Balance:				
Bond Land & Projects		20,232,025	0	6,635,000
Other Capital Expenditures		9,797,358	8,434,116	1,599,742
Other Funds		492,277	593,491	364,191
Total Revenues	**$91,280,483**	**$102,737,157**	**$105,669,789**	**$79,347,367**

How Each Dollar Is Spent

	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Request
Salaries	$20,763,125	$21,204,754	$21,796,375	$22,034,486
Payroll taxes and benefits	6,363,529	7,056,981	6,696,295	7,395,270
Commodities	3,789,345	3,606,542	3,581,944	3,749,690
Contractuals	8,793,296	10,854,690	10,192,839	9,988,337
Operating Expenditures	**39,709,295**	**42,722,967**	**42,267,453**	**43,167,783**
Debt Service	22,184,256	23,495,030	23,493,871	24,938,417
Bond Refunding Payments	0	0	0	0
Total Operating Expenditures	**61,893,551**	**66,217,997**	**65,761,324**	**68,106,200**
Capital	16,892,226	36,519,160	39,908,465	11,241,167
Total Expenditures	**$78,785,777**	**$102,737,157**	**$105,669,789**	**$79,347,367**

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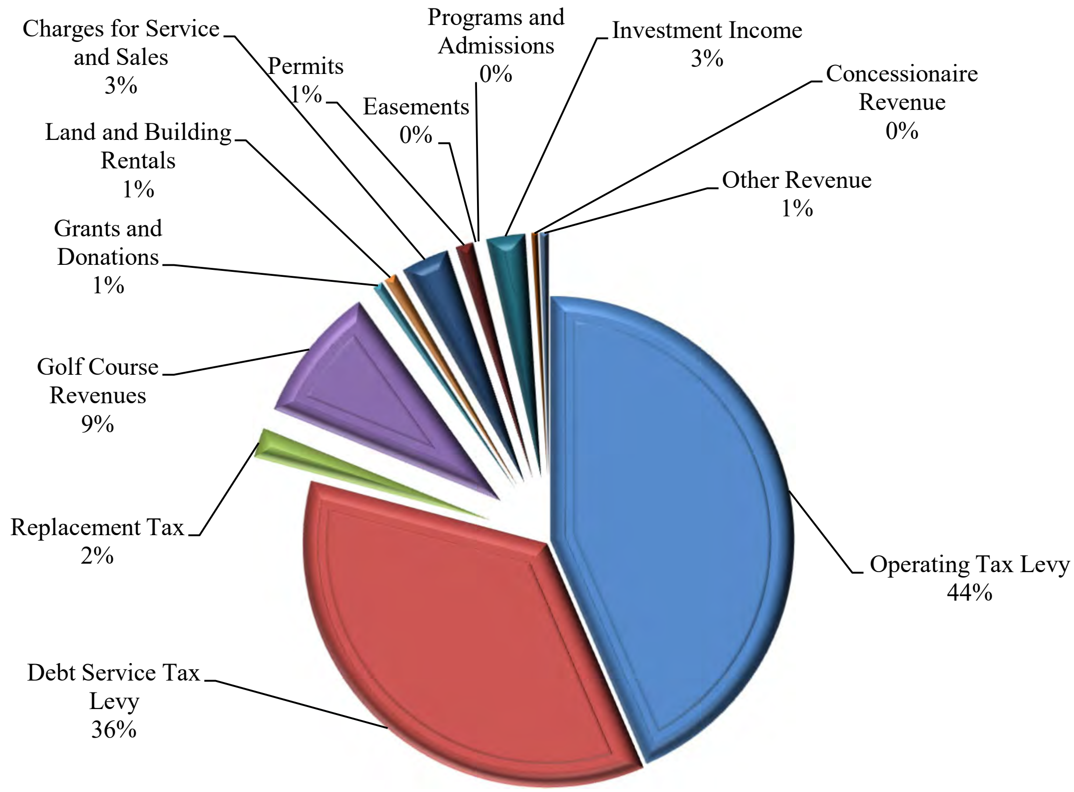
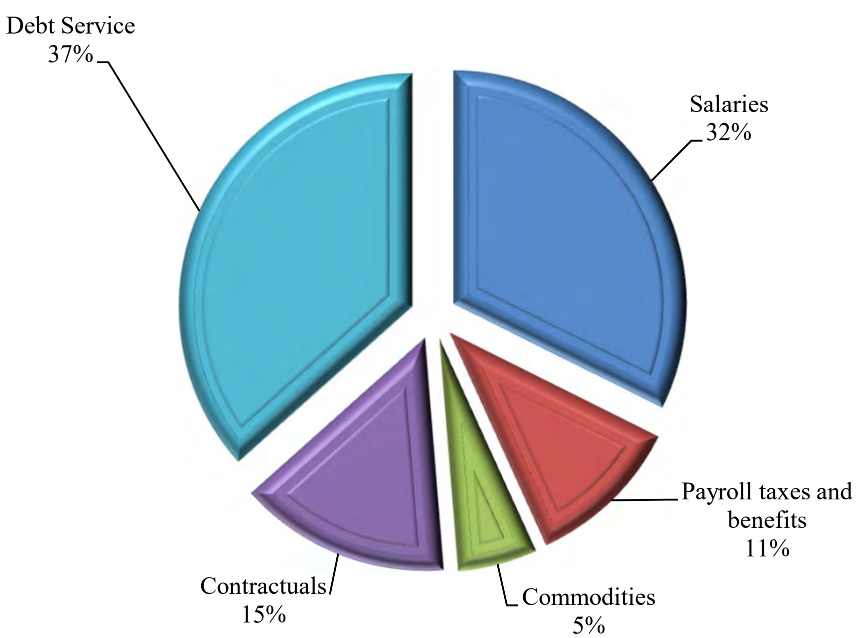


Operating Revenues



Operating Expenditures

POSITION INVENTORY
2026 Budget

DEPARTMENT	Full-Time Position Inventory	Part-Time Position Inventory	Full-Time Equivalent	FUNDING SOURCES					
				General	Audit	Insurance	Grant	Land Development	Enterprise Fund
General District	4	0	4	4	0	0	0	0	0
Administration	19	0	19	16.12	0	2.88	0	0	0
Community Engagement & Partnerships	14	1	14.23	14.23	0	0	0	0	0
Education	20	9	22.99	22.99	0	0	0	0	0
Facilities	26	55	36.16	33.16	0	0	0	3	0
Finance	10	0	10	9.2	0.8	0	0	0	0
Golf	11	159	53.22	0.00	0	0	0	0	53.22
Land Preservation	5	1	5.6	0	0	0	0	5.6	0
Natural Resources	29	56	38.57	0	0	0	7.42	31.15	0
Planning	8	0	8	0	0	0	0	8	0
Operations - Grounds Maintenance	34	21	42.31	38.31	0	0	0	4	0
Public Safety	24	18	29.90	29.9	0	0	0	0	0
TOTAL	204.00	320.00	283.98	167.91	0.80	2.88	7.42	51.75	53.22

2025 Budget

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

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

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

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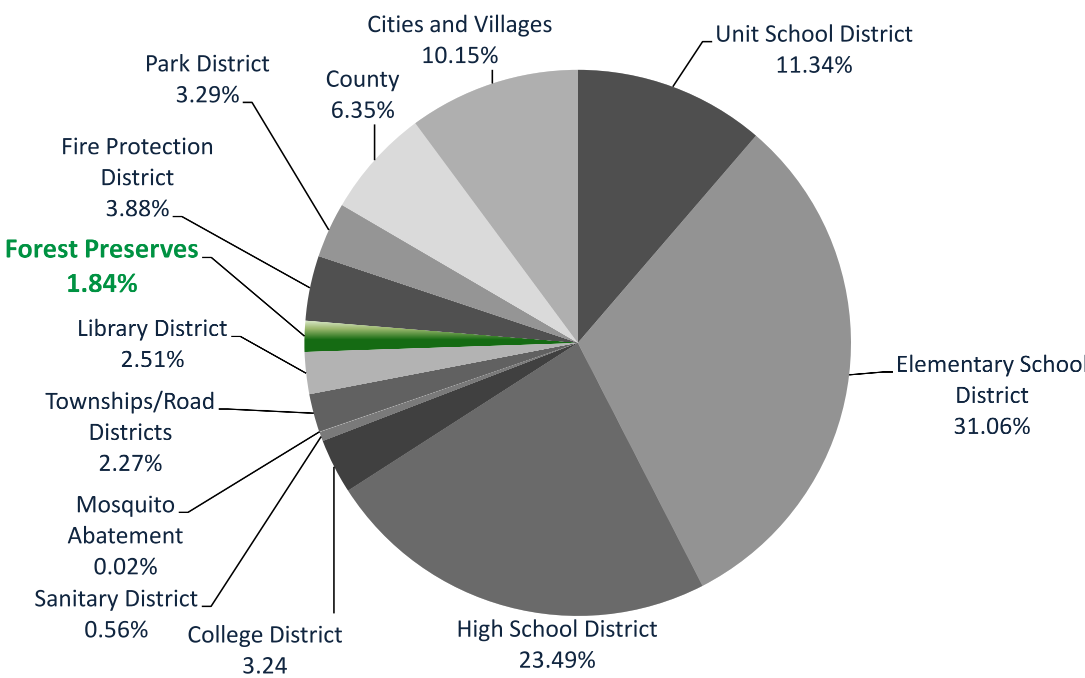
LAKE COUNTY FOREST PRESERVE DISTRICT
Estimated Tax Rates and Tax Extensions for 2025 Levy Year
Compared to 2023 and 2024

FUND	*2023*	*2024*	*Estimated 2025*	*Increase (Decrease)*
Comparative Tax Rates (Per $100 of Equalized Assessed Valuation)				
General Corporate	0.057459	0.052689	0.051890	(0.000799)
Liability Insurance	0.003878	0.004703	0.004783	0.000080
Land Development Levy	0.023798	0.022829	0.020749	(0.002080)
Audit	0.000615	0.000566	0.000651	0.000085
Retirement Fund - IMRF/FICA	0.008373	0.008655	0.008318	(0.000337)
Subtotal	0.094123	0.089442	0.086391	(0.003051)
Debt Service	0.073038	0.071176	0.070607	(0.000569)
Recapture Tax	0.000800	0.001028	0.000000	(0.001028)
Total Tax Rates	0.167961	0.161646	0.156998	(0.004648)
Comparative Tax Extensions				
General Corporate	$17,523,745	$17,560,156	$18,504,542	$944,386
Liability Insurance	1,182,706	1,567,413	1,705,515	138,102
Land Development Levy	7,257,872	7,608,434	7,399,109	(209,325)
Audit	187,562	188,636	232,165	43,529
Retirement Fund - IMRF/FICA	2,553,583	2,884,533	2,966,113	81,581
Subtotal	28,705,468	29,809,172	30,807,444	998,272
Debt Service	22,275,002	23,721,491	25,179,135	1,457,643
Recapture Tax	243,983	342,611	0	(342,611)
Total Tax Extensions	$51,224,452	$53,873,275	$55,986,578	$2,113,304

PROPERTY TAXES - FOREST PRESERVE RECEIVES 1.84%



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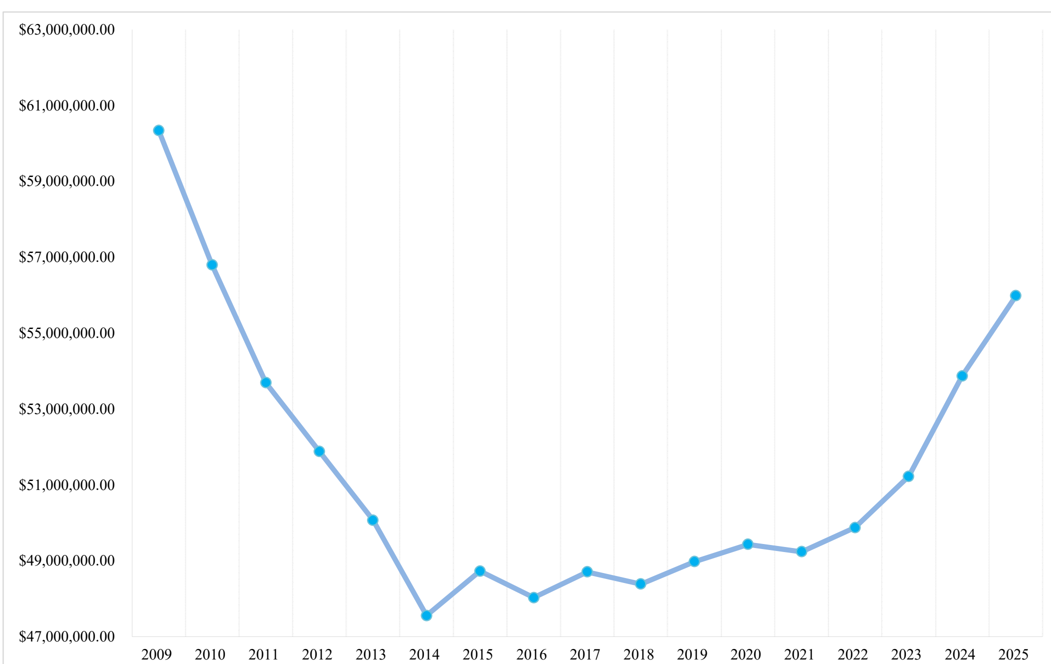
Fund Balance Summary
For Fiscal Year Ending December 31, 2026

Fund	Estimated Fund Balance 12/31/2025	Revenues FY 2026	Transfers FY 2026	**Operating** Budget FY 2026	**Capital** Budget FY 2026	Estimated Fund Balance 12/31/2026	Board Policy Fund Balance Goal 12/31/2026
General Corporate	$25,534,797	$23,786,779	($200,000)	$23,764,778	$1,925,940	$23,430,858	$8,317,672
Insurance	2,075,707	1,752,020	0	1,760,206	76,200	1,991,321	1,000,000
Audit	214,558	237,670	0	215,215	0	237,013	N/A
Retirement - IMRF/FICA	1,464,288	3,001,120	0	3,065,419	0	1,399,989	N/A
Land Development Levy	7,795,717	7,622,970	0	7,587,224	234,567	7,596,896	2,655,528
Forfeiture Fund	2,751	50	0	0	0	2,801	N/A
Wetlands Management Fund	142,887	5,000	0	0	0	147,887	N/A
Fort Sheridan Cemetery Fund	195,893	2,000	0	22,295	0	175,598	N/A
Farmland Management Fund	241,792	196,880	0	255,500	0	183,172	N/A
Tree Replacement Fund	38,003	6,000	0	0	0	44,003	N/A
Donations and Grants	143,143	319,583	0	329,975	0	132,751	N/A
Debt Service	3,149,994	25,420,735	0	24,933,637	0	3,637,092	N/A
Land Acquisition	12,405,840	20,000	0	0	0	12,425,840	N/A
Easements & Special Projects	479,732	10,000	0	12,000	0	477,732	N/A
Land Preparation	1,200,850	30,000	0	100,000	0	1,130,850	N/A
Development Bond & Capital Projects	8,370,473	255,000	0	0	6,910,000	1,715,473	N/A
Capital Facilities Improvement	1,650,470	26,000	200,000	0	0	1,876,470	N/A
Enterprise	21,537,084	6,641,706	0	5,843,319	891,000	21,444,471	2,045,162
Vehicle Replacement	3,762,029	573,829	0	0	780,000	3,555,858	N/A
Information Technology Replacement	2,253,371	386,170	0	216,632	203,460	2,219,449	N/A
Equipment Replacement	5,006,710	454,922	0	0	220,000	5,241,632	N/A
TOTAL	$97,666,089	$70,748,434	$0	$68,106,200	$11,241,167	$89,067,156	
			Total FY 2026 Budget	**$79,347,367**			

Historical Total Tax Extensions



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Fund Balance Summary

For Fiscal Year Ending December 31, 2026
Review of Changes 10% or More

Audit Fund (+10.5%) - 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. This is a planned increase. The expense in the coming years is expected to grow and this will put the fund in a position to meet those increases.

Fort Sheridan Cemetery Fund (-10.4%) - The nature and purpose of this fund is to care and maintain 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. The Fort Sheridan Cemetery Fund was established in 1997 by a transfer of $750,000 from the District's land acquisition fund. The fund balance is expected to decline because interest earnings are not keeping up with expenses. There is no minimum fund balance requirement.

Farmland Management Fund (-24.2%) - The nature and purpose of this fund is to restore and manage farmland that is in need of restoration efforts and to restore them to their historical condition. The District had 1,964 acres of land in farm licenses in 2025 which will generate an estimated $332,354.00 in annual fees. Portions of currently licensed fields will be vacated for planned restoration projects in late 2025 and in 2026. This will reduce the number of acres in farming to 1,069.95 and therefore, the projected revenue is $169,580.00 for 2026. This will reduce the fund balance during 2026. There is no required minimum fund balance.

Tree Replacement Fund (+15.8%) - The nature and purpose of this fund is to collect fees paid to the District for trees removed as part of easement agreements. Proceeds from the Illinois Department of Transportation fiscal year 2012 represent tree removal along Milwaukee Avenue. These funds will be spent over the next couple of years on tree planting projects. There is no minimum fund balance requirement. The projected interest income during the year is expected to increase the fund balance.

Debt Service Fund (+15.5%) - The Debt Service Fund provides resources to pay the annual interest and principal payments on the 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.

Development Bond and Capital Projects Fund (-79.5%) - In November 2024 a referendum was approved by Lake County Residents authorizing the issuance of $155 million of bonds, with 67% approval. The funding will provide $65 million to acquire more land, $60 million to completed public access improvement projects and deferred maintenance, and $30 million to restore an additional 2,225 acres to high quality natural areas. The projects to be completed with these funds were approved as part of the approved Ten-Year Capital Improvement Plan. Many projects require multi-year phasing and additional funding through public/private partnerships, donations, grants and other financial options. The decrease in fund balance is a result of funds being spent to develop preserves.

Capital Facilities Improvement Fund (+13.7%) - The nature and purpose of this fund is to account for financial resources to be used for major repair, renovation or acquisition of major capital facilities. Each year the General Fund transfers funds into this account to fund future projects. The transfer of $200,000.00 is the reason for the increase in fund balance. There is no required minimum fund balance.

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Lake County Forest Preserve District - General Fund 10 Year Forecast

General Fund	FY 2024 *Actual*	FY 2025 *Estimate*	FY 2026 *Budget*	FY 2027 *Forecast*	FY 2028 *Forecast*	FY 2029 *Forecast*	FY 2030 *Forecast*	FY 2031 *Forecast*	FY 2032 *Forecast*	FY 2033 *Forecast*	FY 2034 *Forecast*	FY 2035 *Forecast*
Revenues:												
Property Tax	$ 17,496,415	$ 17,560,140	$ 18,504,542	$ 19,010,234	$ 19,587,163	$ 20,086,070	$ 20,636,805	$ 21,189,026	$ 21,601,943	$ 22,063,530	$ 22,550,587	$ 23,089,126
Replacement Tax	1,734,168	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Other Revenue	5,541,708	5,278,021	3,882,238	3,968,060	4,007,741	4,047,818	4,088,296	4,129,179	4,170,471	4,212,176	4,254,298	4,296,841
Total revenues	24,772,291	24,238,161	23,786,779	24,378,295	24,994,904	25,533,889	26,125,101	26,718,205	27,172,414	27,675,706	28,204,885	28,785,967
Expenses:												
Salaries	13,748,357	14,574,111	14,413,569	14,845,980	15,291,360	15,673,640	16,065,480	16,467,120	16,714,130	16,964,840	17,261,720	17,606,950
Benefits	2,400,276	2,344,409	2,649,348	2,730,860	2,867,400	3,010,770	3,161,310	3,319,380	3,485,350	3,659,620	3,842,600	4,034,730
Vacancy Factor	0	0	(250,000)	(250,000)	(250,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
Commodities	1,844,700	1,685,728	1,747,108	1,764,580	1,782,230	1,794,710	1,807,270	1,819,920	1,832,660	1,845,490	1,858,410	1,871,420
Contractuals	4,186,564	4,962,193	5,204,753	5,256,800	5,281,370	5,318,340	5,355,570	5,393,060	5,430,810	5,468,830	5,507,110	5,545,660
Total Operating Expenses	22,179,897	23,566,441	23,764,778	24,348,220	24,972,360	25,497,460	26,089,630	26,699,480	27,162,950	27,638,780	28,169,840	28,758,760
Revenues less operating expenditures	**$2,592,394**	**$671,720**	**$22,001**	**$30,074**	**$22,544**	**$36,429**	**$35,471**	**$18,725**	**$9,464**	**$36,926**	**$35,045**	**$27,207**
Capital Outlay - general	477,239	180,872	387,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
General Fund Capital Projects/CIP	2,620,904	6,596,035	1,538,940	1,577,700	1,319,900	1,555,000	903,000	505,513	1,407,723	1,463,739	822,789	885,047
Total Capital Expenses	3,098,143	6,776,907	1,925,940	1,677,700	1,419,900	1,655,000	1,003,000	605,513	1,507,723	1,563,739	922,789	985,047
Transfer to Capital Facilities Replacement & Golf	204,500	204,500	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Revenues less total expenses	**($710,249)**	**($6,309,687)**	**($2,103,939)**	**($1,847,626)**	**($1,597,356)**	**($1,818,571)**	**($1,167,529)**	**($786,788)**	**($1,698,259)**	**($1,726,813)**	**($1,087,744)**	**($1,157,840)**
Beginning Fund Balance	32,554,733	31,844,484	25,534,797	23,430,858	21,583,233	19,985,876	18,167,305	16,999,776	16,212,988	14,514,730	12,787,916	11,700,172
Projected Ending Fund Balance	**$31,844,484**	**$25,534,797**	**$23,430,858**	**$21,583,233**	**$19,985,876**	**$18,167,305**	**$16,999,776**	**$16,212,988**	**$14,514,730**	**$12,787,916**	**$11,700,172**	**$10,542,332**
Fund balance requirement	**$7,762,964**	**$8,248,254**	**$8,317,672**	**$8,521,877**	**$8,740,326**	**$8,924,111**	**$9,131,371**	**$9,344,818**	**$9,507,033**	**$9,673,573**	**$9,859,444**	**$10,065,566**

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LAKE COUNTY FOREST PRESERVES
2026
Budget Summary By Major Fund

	General Corporate (including Audit, Insurance, Wetlands and Fort Sheridan Cemetery Funds)			Land Development Levy			Debt Service		
	Actual 2024	Estimate 2025	Budget 2026	Actual 2024	Estimate 2025	Budget 2026	Actual 2024	Estimate 2025	Budget 2026
Revenues									
Property taxes	$18,861,308	$19,316,030	$20,442,240	$7,245,048	$7,608,130	$7,399,110	$22,236,816	$23,721,300	$25,179,135
Replacement taxes	1,734,168	1,400,000	1,400,000	0	0	0	0	0	0
Golf course revenues	0	0	0	0	0	0	0	0	0
Grants and donations	445,936	1,339,766	137,500	347,762	98,300	32,860	0	0	0
Land and building rental	398,594	404,980	397,600	0	0	0	0	0	0
Charges for services and sales	1,140,921	1,101,789	1,046,520	0	0	0	0	0	0
Permit fees	878,348	908,350	831,100	0	0	0	0	0	0
Easements and licenses	28,742	27,780	28,476	0	0	0	0	0	0
Program and admission fees	219,141	204,830	188,823	0	0	0	0	0	0
Investment income	1,639,832	868,580	707,500	527,299	226,290	190,000	414,614	322,350	241,600
Concessionaire revenue	226,323	250,000	300,000	0	0	0	0	0	0
Other revenue	404,060	266,886	303,710	16,289	12,986	1,000	0	0	0
Total Revenues	25,977,373	26,088,991	25,783,469	8,136,397	7,945,706	7,622,970	22,651,429	24,043,650	25,420,735
Expenditures									
Personal services	16,510,115	17,259,087	17,331,967	4,762,644	4,910,625	5,295,226	0	0	0
Commodities & contractuals	7,261,746	8,047,887	8,421,947	2,381,053	2,416,772	2,291,998	3,800	3,800	3,800
Operating Expenditures	23,771,861	25,306,974	25,753,914	7,143,697	7,327,397	7,587,224	3,800	3,800	3,800
Debt service	84,570	7,431	8,580	26,643	0	0	22,054,331	23,486,440	24,929,837
Capital expenditures	3,117,553	7,006,433	2,002,140	2,786,354	2,979,516	234,567	0	0	0
Total Expenditures	26,973,984	32,320,838	27,764,634	9,956,694	10,306,912	7,821,791	22,058,131	23,490,240	24,933,637
Bond proceeds	0	0	0	0	0	0	0	0	0
Issuance of Debt -Leases & Subscriptions	408,378	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)	(200,000)	0	0	0	0	0	0
Other financing sources (uses)	203,878	(204,500)	(200,000)	0	0	0	0	0	0
Total Expenditures and other financing sources (uses)	26,770,106	32,525,338	27,964,634	9,956,694	10,306,912	7,821,791	22,058,131	23,490,240	24,933,637
Net Increase (Decrease) in Fund Balance	(792,733)	(6,436,347)	(2,181,165)	(1,820,297)	(2,361,206)	(198,821)	593,298	553,410	487,098
Beginning Fund Balance	35,392,922	34,600,189	28,163,842	11,977,220	10,156,923	7,795,717	2,003,286	2,596,584	3,149,994
Ending Fund Balance	$34,600,189	$28,163,842	$25,982,677	$10,156,923	$7,795,717	$7,596,896	$2,596,584	$3,149,994	$3,637,092

	General Corporate	Land Development Levy	Debt Service
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
2026
Budget Summary By Major Fund

Land Acquisition			Development Projects			Other Governmental Funds			Total Governmental Funds		
Actual 2024	Estimate 2025	Budget 2026	Actual 2024	Estimate 2025	Budget 2026	Actual 2024	Estimate 2025	Budget 2026	Actual 2024	Estimate 2025	Budget 2026
$0	$0	$0	$0	$0	$0	$2,547,421	$2,884,080	$2,966,120	$50,890,592	$53,529,540	$55,986,605
0	0	0	0	0	0	0	0	0	1,734,168	1,400,000	1,400,000
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	807,520	1,100,000	0	912,831	580,979	316,008	2,514,049	3,119,045	486,368
0	0	0	0	0	0	207,899	157,508	169,580	606,493	562,488	567,180
0	0	0	0	0	0	0	0	0	1,140,921	1,101,789	1,046,520
0	0	0	0	0	0	0	0	0	878,348	908,350	831,100
0	0	0	0	0	0	16,208	15,970	0	44,950	43,750	28,476
0	0	0	0	0	0	0	0	0	219,141	204,830	188,823
599,360	554,940	20,000	339,066	163,380	281,000	230,371	117,380	89,625	3,750,541	2,252,920	1,529,725
0	0	0	0	0	0	0	0	0	226,323	250,000	300,000
0	0	0	0	0	0	36,522	19,074	22,300	456,870	298,946	327,010
599,360	554,940	20,000	1,146,586	1,263,380	281,000	3,951,251	3,774,990	3,563,633	62,462,396	63,671,657	62,691,807
0	0	0	0	0	0	2,762,932	3,002,102	3,368,994	24,035,691	25,171,814	25,996,187
358,690	101,340	0		67,560	0	445,377	716,426	393,900	10,450,665	11,353,785	11,111,644
358,690	101,340	0	0	67,560	0	3,208,309	3,718,528	3,762,894	34,486,356	36,525,599	37,107,831
0	0	0	0	0	0	0	0	0	22,165,544	23,493,871	24,938,417
2,604,090	21,000,000	0	5,432,798	4,589,977	6,910,000	1,308,602	1,008,800	0	15,249,398	36,584,726	9,146,707
2,962,780	21,101,340	0	5,432,798	4,657,537	6,910,000	4,516,911	4,727,328	3,762,894	71,901,298	96,604,196	71,192,955
20,214,320	15,101,340	0	0	10,067,560	0	0	0	0	20,214,320	25,168,900	0
0	0	0	0	0	0	0	0	0	408,378	0	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)	(200,000)
20,214,320	15,101,340	0	200,000	10,267,560	200,000	0	0	0	20,618,197	25,164,400	0
(17,251,540)	6,000,000	0	5,232,798	(5,610,023)	6,710,000	4,516,911	4,727,328	3,762,894	51,283,101	71,439,796	71,192,955
17,850,899	(5,445,060)	20,000	(4,086,212)	6,873,403	(6,429,000)	(565,660)	(952,338)	(199,261)	11,179,296	(7,768,138)	(8,501,149)
0	17,850,899	12,405,839	7,233,752	3,147,540	10,020,943	5,088,557	4,522,898	3,570,560	61,695,737	72,875,033	65,106,895
$17,850,899	$12,405,839	$12,425,839	$3,147,540	$10,020,943	$3,591,943	$4,522,898	$3,570,560	$3,371,299	$72,875,033	$65,106,895	$56,605,746
			- Land Preservation - Planning			- -All Departments					

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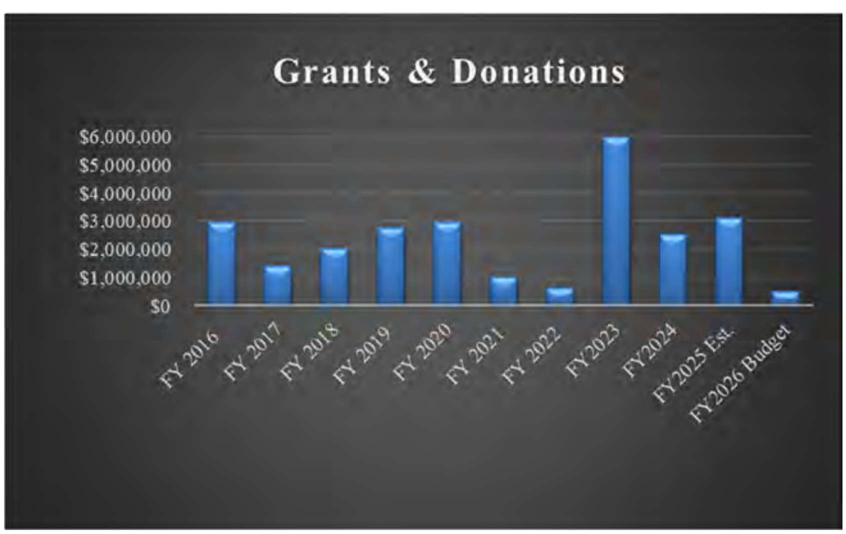
LAKE COUNTY FOREST PRESERVES
Fiscal Year 2026
Budget Summary By Major Fund

	Total Business-Type Funds Golf Course			Internal Service Funds		
	Actual 2024	Estimate 2025	Budget 2026	Actual 2024	Estimate 2025	Budget 2026
Revenues						
Property taxes	$0	$0	$0	$0	$0	$0
Replacement taxes	0	0	0	0	0	0
Golf course revenue	6,372,636	6,112,300	6,416,606	0	0	0
Grants and donations	500	0	0	0	0	0
Treasury rebate	0	0	0	0	0	0
Land and building rentals	6,000	30,000	30,000	0	0	0
Charges for service and sales	0	0	0	1,167,431	1,236,015	1,207,658
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	233,087	185,370	195,100	264,377	137,510	107,000
Concessionaire revenue	0	0	0	0	0	0
Other revenue	0	0	0	151,358	100,430	100,263
Total Revenues	6,612,223	6,327,670	6,641,706	1,583,166	1,473,955	1,414,921
Expenditures						
Personal services	3,090,963	3,320,856	3,433,569	0	0	0
Commodities & contractuals	2,018,013	2,281,288	2,409,750	113,963	139,710	216,632
Debt service	17,375	0	0	1,337	0	0
Operating Expenditures	5,126,351	5,602,144	5,843,319	115,300	139,710	216,632
Capital Expenditures	645,482	1,596,964	891,000	997,345	1,726,775	1,203,460
Total Expenditures	5,771,833	7,199,108	6,734,319	1,112,645	1,866,485	1,420,092
Transfers in (out)	4,500	0	0	328,191	0	0
Other financing sources (uses)	4,500	0	0	328,191	0	0
Total Expenditures and other financing sources (uses)	5,767,333	7,199,108	6,734,319	784,454	1,866,485	1,420,092
Net Increase(Decrease) in Fund Balance	844,890	(871,438)	(92,613)	798,712	(392,530)	(5,171)
Beginning Fund Balance	21,181,593	22,026,483	21,155,045	10,616,317	11,415,029	11,022,498
Ending Fund Balance	$22,026,483	$21,155,045	$21,062,432	$11,415,029	$11,022,498	$11,017,327

MAJOR REVENUE SOURCES (% OF OPERATING REVENUE) AND ASSUMPTIONS

Property Tax Levy (79%) - 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 2026 are estimated to be 4.6% higher than last year. Property values are estimated to increase this year by 7% and are projected to increase by 2.0% for FY2027. Future increases after FY2027 are expected but will remain low compared to increases in prior years. The PTELL tax levy for 2025, payable in 2026, is expected to increase by 3.3% 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 6.1% (1.46 million) This is because the District issued $24.16 million in referendum approved General Obligation bonds for land preservation and preserve improvements. Below is the tax levy history and projected 2025 levy by year.

Grants and Donations (1%) – 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 2026 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 2026 is attributable to a donation received in 2025 for improvements at the Lakewood Forest Preserve, repair to the Stevenson historic home and several large habitat restoration improvements.



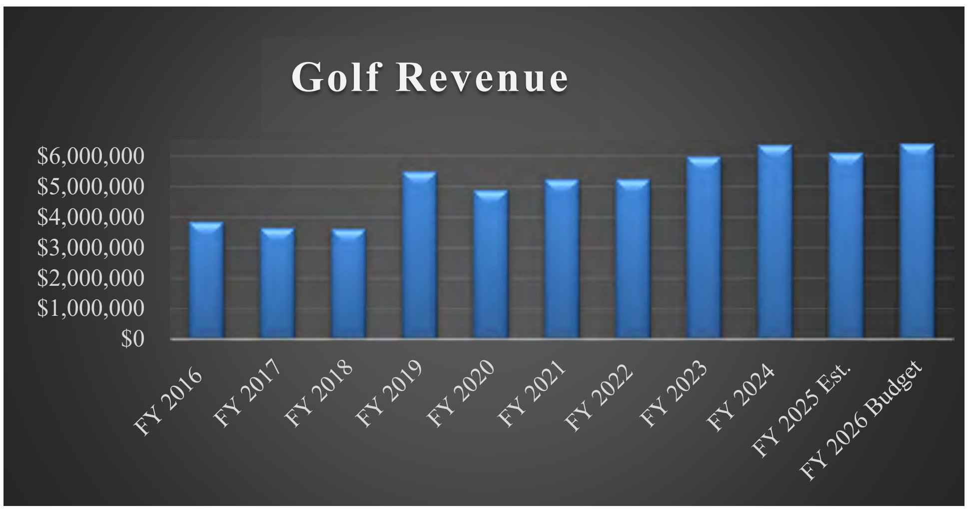
Replacement Property Taxes (2%) – The Replacement Tax represents revenues collected by the state of Illinois from corporations. The state distributes the tax to local governments to replace money that was lost when powers to impose personal property taxes were taken away. This is the only operating revenue that the District receives from the State. Based on current history the budgeted amount for replacement taxes is expected to decrease by 22% due to a one-time change made by the state in prior years.

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 2025 estimated revenue due to declines in capital project fund balances and lower interest rates.

Land and Buildings Rentals (1%) - Revenue is received from farm licenses, housing units and other facilities. The District has agricultural licenses for farming and housing units which are rented to district seasonal employees, and various additional licenses that have been assumed from recent land acquisitions. In addition, the District also has several banquet facilities that it rents out to the public. Revenues are budgeted at $597,180, a decrease of 2.5%. This anticipated 2026 decrease is the result of the District's decision to reduce farming acreage and fewer housing units being licensed.

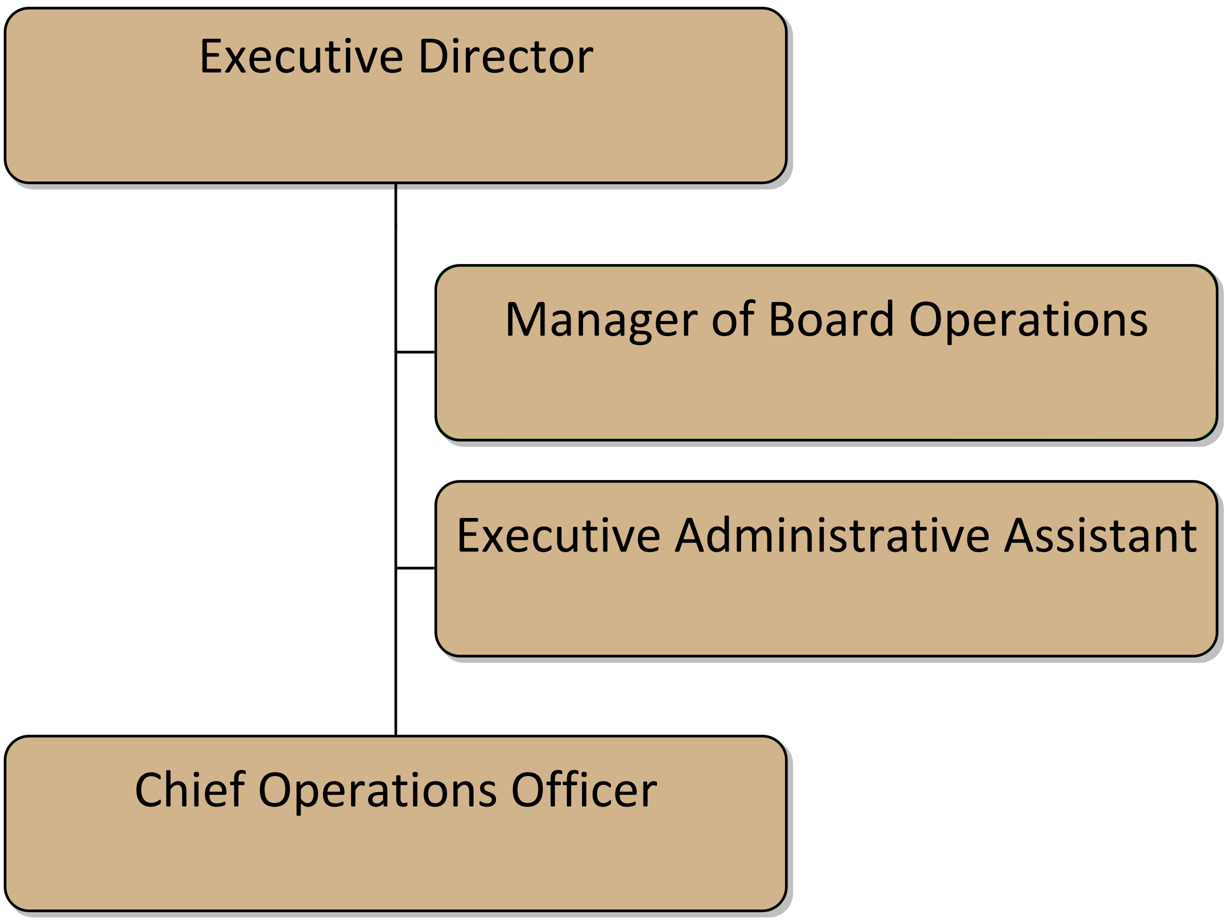
Charges for Services and Sales (3%) – Revenue is realized in the General Fund for marina operations, beer garden revenues, admissions to educational programs, and other recreational activities. Vehicle, Equipment and Information Technology Replacement user fees are also included in this category. The user rate is based on the estimated replacement cost and life cycle of the vehicle or piece of equipment. Revenues are anticipated to decrease 0.7% during 2026 over what was budgeted in 2025. Lower demand for Dunn Museum traveling exhibits and reduced equipment rentals at the Independence Grove forest preserve are expected to be lower than what was budgeted in 2025. Offsetting these declines are expected increases in beer garden revenue, merchandise sales at the Dunn museum and Fox River marina revenues.

Golf Course Revenues (9%) – Interest in golf play exploded during the pandemic and have grown ever since. Activity at the golf courses has remained at this higher rate over the last several years. Revenues for the 2026 budget are projected to increase over the budget from 2025. The district will continue to promote the golf courses while it increases efficiencies to reduce operating expenses.



LAKE COUNTY FOREST PRESERVE DISTRICT
Fiscal Year 2026
Debt Service Summary

	Outstanding Principal 12/31/2025	Additions	Principal Payments	Outstanding Principal 12/31/2026	Interest Payments
Debt Service Fund (Major Fund)	$156,220,000	$0	$19,000,000	$137,220,000	$5,929,836
Totals	**$156,220,000**	**$0**	**$19,000,000**	**$137,220,000**	**$5,929,836**



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General Program Statement

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

Key Objectives for 2026

- With the successful passage of the public referendum ballot measure in November of 2024, collaborate with the Board to plan and utilize the $155M of capital funding for land acquisition, habitat restoration and public access improvements.
- Work with the Board to develop and begin implementation of a new five-year strategic plan.
- Work closely with the Board and the Preservation Foundation to complete the *Every Acre Strong* campaign to raise $20M for a permanent endowment to fund on-going land management activities.
- Provide the Board with opportunities for development and teambuilding, focused around countywide and regional strategic issues.
- Continue to review opportunities for developing strategic partnerships that consider and protect the long-term interests of the District.
- Evaluate the feasibility and implement cost-reduction and non-tax revenue enhancement strategies and public, private and non-profit enterprises and partnerships, consistent with Forest Preserves' mission and vision and Board of Commissioners policy direction. Facilitate Board consideration of future Capital Improvement Plan revisions and associated natural resources, operational, maintenance, and public safety impacts.
- Develop, implement and monitor the District's State and Federal legislative programs, per direction from the Legislative Committee, specifically focused on legislative change at the state level to allow for funding beyond current capacity.
- Plan, prepare strategies, and negotiate intergovernmental agreements between the District and other units of federal, state and local government.
- Complete special projects and assignments as determined and designated by the President and the Board of Commissioners.

FULL-TIME EQUIVALENT (FTE)	2023	2024	2025	2026
General District	3.5	4	4	4

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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, contractuals and capital plus allocated IMRF and FICA costs. Capital costs presented on these tables do not necessarily include the Capital Improvement Plan (CIP).

	2025 Budget	2025 Estimate	2026 Request
Funding Sources			
General Corporate Fund Tax Levy	$949,541	$584,764	$637,744
Retirement Fund Tax Levy	110,440	113,610	123,100
Grants and Donations	2,120,000	2,120,000	-
Investment Income (General Fund)	480,000	835,280	676,000
Other Revenue	19,000	19,000	94,000
Use of Fund balance	5,650,833	5,650,833	1,538,940
Total Funding	**9,329,814**	**9,323,487**	**3,069,784**
Expenditures			
Salaries (4.0 FTE)	762,899	783,025	791,873
Benefits	94,823	70,450	78,981
Payroll taxes and IMRF costs	110,440	113,610	123,100
Commodities	15,350	15,350	15,050
Contractuals	575,469	570,219	520,840
Total Operating Expenses	**1,558,981**	**1,552,654**	**1,529,844**
Capital	7,770,833	7,770,833	1,539,940
Total Expenditures	**$9,329,814**	**$9,323,487**	**$3,069,784**

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Budget Request 2026
1000 General Corporate Fund
General District Department

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Expenditures					
Personnel					
Salaries & Wages	610,894	683,797	683,799	703,925	712,773
Overtime Wages	0	0	0	0	0
Sick Pay Reimbursement	34,933	0	100	100	100
Commissioners Salaries	79,000	81,898	79,000	79,000	79,000
Budgeted Salary Adjustment	0	0	(250,000)	0	(250,000)
Health Insurance	67,482	81,444	94,823	70,450	78,981
Total Personnel	**$792,308**	**$847,139**	**$607,722**	**$853,475**	**$620,854**
Commodities					
Office Supplies	5,851	5,031	3,000	3,000	3,000
Furniture & Equipment	0	315	300	300	0
Books, Periodicals, Manuals	60	0	0	0	0
Postage	1,941	363	650	650	650
Operating Supplies	43,344	5,578	11,400	11,400	11,400
Total Commodities	**$51,195**	**$11,287**	**$15,350**	**$15,350**	**$15,050**
Contractuals					
Legal Fees	447,465	381,225	370,000	370,000	370,000
Computer Fees & Servic	356	541	1,000	1,139	1,000
Consulting Fees	8,653	9,696	136,409	108,000	80,000
Advertising	0	38	0	0	0
Printing	321	113	1,000	1,000	1,000
Dues & Subscriptions	10,740	11,111	11,730	11,730	13,550
Telephone	1,730	2,146	2,160	2,322	2,400
Vehicle Replacement Charge	4,980	4,980	4,980	4,980	4,980
IT Replacement Charge	13,250	15,570	13,120	13,120	15,730
Legislative Expenses	33,592	29,312	0	22,858	0
Professional Development	5,797	2,285	4,000	4,000	4,000
Mileage Reimbursement	486	348	200	200	200
Fees to County	1,766	0	1,770	1,770	1,770
Miscellaneous Contractuals	132,890	28,950	29,100	29,100	26,210
Total Contractuals	**$662,028**	**$486,317**	**$575,469**	**$570,219**	**$520,840**
Total Operating Expenses	**$662,028**	**$1,344,743**	**$1,198,541**	**$1,439,044**	**$1,156,744**
Capital Outlay					
Buildings & Structures	394,062	440,078	714,031	714,031	0
Improvements to Buildings	15,417	19,800	153,051	153,051	0
Capital Imporvements-Preserves	1,309,764	2,161,026	5,653,459	5,653,459	1,538,940
Miscellaneous Capital	2,000	0	2,000	2,000	1,000
Total Capital Outlay Expenditures	**$1,721,243**	**$2,620,904**	**$6,522,541**	**$6,522,541**	**$1,539,940**
Total Expenditures	**$3,226,774**	**$3,965,647**	**$7,721,082**	**$7,961,585**	**$2,696,684**

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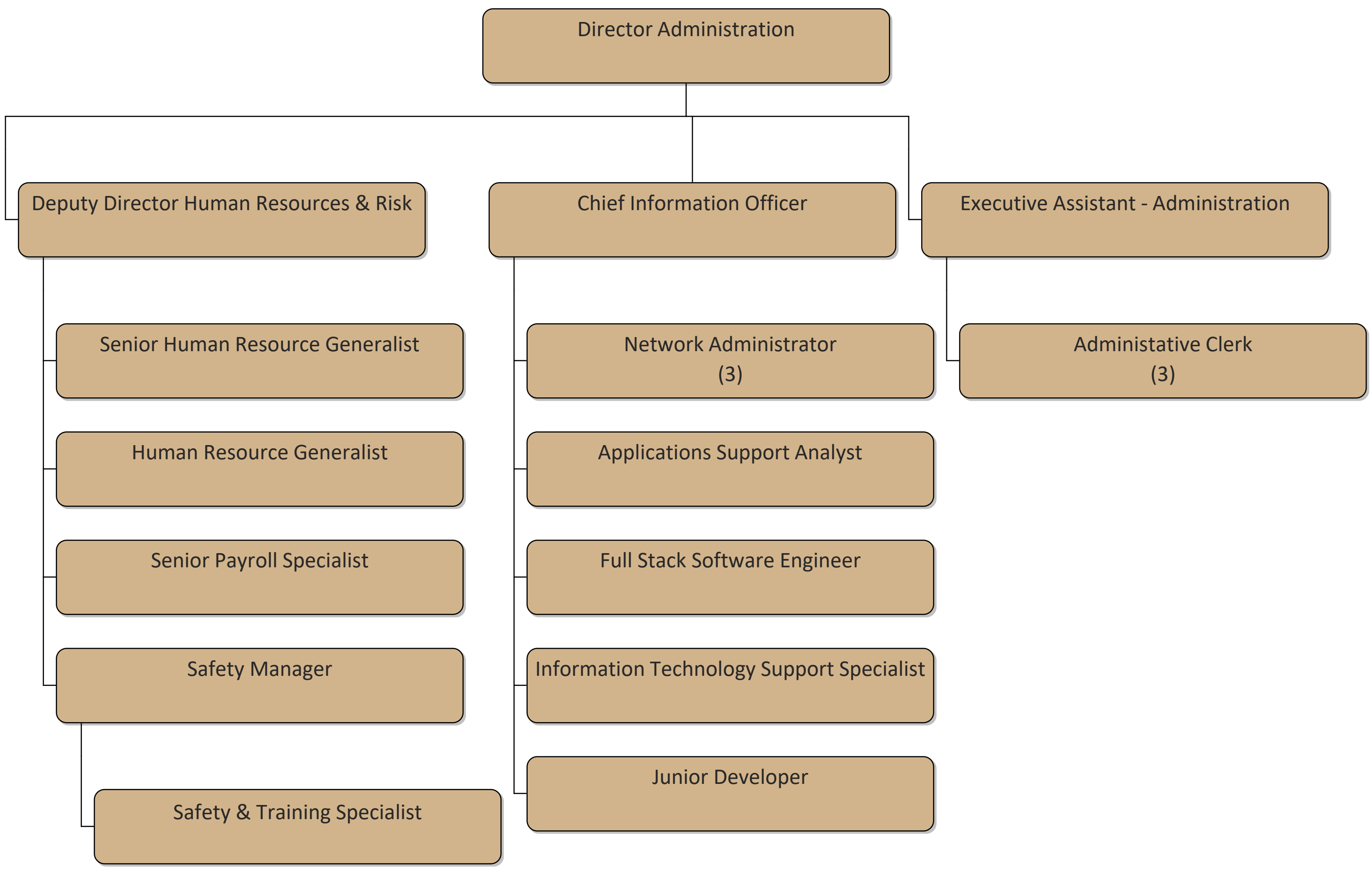

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General Program Statement

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 2026

- Foster a culture of continuous learning, growth and professional excellence through training and access to meaningful on-the-job opportunities.
- 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.
- Continue utilizing the District's HRIS System to streamline HR processes and enhance the employee experience.

PERFORMANCE MEASUREMENTS	2023 ACTUAL	2024 ACTUAL	2025 ESTIMATED	2026 PROJECTED
Employment Applications Received	1,522	1,471	1,400	1,400
IT Help Desk Tickets - Opened/Closed	1,415/1,401	1,254/1,266	1,122/1,142	1,234/1,256

FULL TIME EQUIVALENT (FTE)	2023	2024	2025	2026
Administration Department	17	17	18	19

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	2025 Budget	2025 Estimate	2026 Request
Funding Sources			
General Corporate Fund Tax Levy	$ 2,870,235	$2,703,408	$ 3,078,967
Retirement Fund Tax Levy	288,260	282,390	329,230
Insurance Fund Tax Levy	1,567,390	1,567,390	1,705,520
Investment Income (Insurance & IT Funds)	80,000	73,310	67,000
Other Revenue	24,000	54,230	24,000
IT Improvements Funding	-	-	33,922
Use of Insurance Fund balance	-	-	84,386
Total Funding	**4,829,885**	**4,680,728**	**5,323,025**
Expenditures			
Salaries (19.00 FTE)	1,845,658	1,808,441	1,959,195
Benefits	314,795	265,168	331,871
Payroll taxes and IMRF costs	288,260	282,390	329,230
Commodities	193,123	180,150	228,786
Contractuals	2,020,049	2,005,579	2,194,283
Total Operating Expenses	**4,661,885**	**4,541,728**	**5,043,365**
Capital	168,000	139,000	279,660
Total Expenditures	**$4,829,885**	**$4,680,728**	**$5,323,025**

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	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Expenditures					
Personnel					
Salaries & Wages	1,351,072	1,491,014	1,613,568	1,575,004	1,623,540
Overtime Wages	519	402	500	500	500
Sick Pay Reimbursement	8,435	2,927	7,000	8,525	7,000
Health Insurance	240,473	228,845	287,545	237,354	274,795
Total Personnel	**$1,600,498**	**$1,723,188**	**$1,908,613**	**$1,821,383**	**$1,905,835**
Commodities					
Office Supplies	3,318	3,364	3,200	3,200	3,200
Software	2,802	3,313	12,600	9,600	12,600
Computer Hardware	5,013	10,208	13,500	13,500	13,500
Books, Periodicals, Manuals	4,415	0	0	0	0
Postage	670	851	1,200	1,100	1,200
Uniforms	77	307	0	0	0
Equipment Maint. Supplies	1,922	2,587	3,000	3,000	3,000
Operating Supplies	1,226	940	2,050	2,000	2,050
Employee Recognition	38,732	44,565	43,200	43,200	44,413
Total Commodities	**$58,175**	**$66,134**	**$78,750**	**$75,600**	**$79,963**
Contractuals					
Legal Fees	56,855	38,956	55,000	30,000	55,000
Computer Fees & Services	96,018	84,658	216,027	216,212	242,094
Consulting Fees	72,099	94,752	153,800	130,700	146,700
Advertising	759	1,287	8,500	8,500	8,500
Printing	0	113	250	250	250
Dues & Subscriptions	3,588	4,867	3,926	3,926	5,180
Telephone	62,548	69,775	68,020	63,116	68,400
Online Communications	7,068	8,499	6,350	6,350	12,700
Repairs & Maint. Equipment	22,632	25,528	54,550	54,550	51,200
Equipment Rental	2,536	1,072	1,240	1,240	1,240
IT Replacement Charge	36,670	35,780	35,610	35,610	41,810
Certifications and Education	0	445	2,183	933	1,415
Professional Development	11,614	22,693	38,899	40,489	40,850
Mileage Reimbursement	190	56	250	250	300
Miscellaneous Contractuals	61,270	69,081	70,860	70,360	75,860
Total Contractuals	**$433,846**	**$457,563**	**$715,465**	**$662,486**	**$751,499**
Total Operating Expenses	**$2,092,520**	**$2,246,885**	**$2,702,828**	**$2,559,469**	**$2,737,297**
Capital Outlay					
Computer Hardware	0	0	6,000	6,000	0
Computer Software	11,561	0	0	0	0
Total Capital Outlay Expenditures	**$11,561**	**$0**	**$6,000**	**$6,000**	**$0**
Non-operating expenses					
Principal Payments Leases	1,782	9,669	0	0	0
Interest Expense - Leases	71	368	0	0	0
Total Non-Operating Expenses	**$1,853**	**$10,038**	**$0**	**$0**	**$0**
Total Expenditures	**$2,105,934**	**$2,256,922**	**$2,708,828**	**$2,565,469**	**$2,737,297**

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	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Expenditures					
Personnel					
Salaries & Wages	178,292	215,233	223,960	223,747	326,955
Overtime Wages	13	19	0	35	0
Sick Pay Reimbursement	1,803	1,128	630	630	1,200
Health Insurance	23,508	27,005	27,250	27,814	57,076
Total Personnel	**$203,616**	**$243,385**	**$251,840**	**$252,226**	**$385,231**
Commodities					
Software	3,500	3,605	3,673	850	173
Operating Supplies	70,484	68,755	77,000	70,000	77,000
Total Commodities	**$73,984**	**$72,360**	**$80,673**	**$70,850**	**$77,173**
Contractuals					
Legal Fees	0	0	2,500	2,500	2,500
Consulting Fees	6,837	10,353	21,500	21,500	19,000
Dues & Subscriptions	3	561	1,230	1,230	1,330
Liability Insurance	117,976	125,671	128,562	143,040	150,190
Workers Compensation Insurance	331,839	328,321	350,048	382,820	401,960
Property Insurance	230,419	226,960	226,332	182,330	191,450
State Unemployment Insurance	43,667	97,414	50,000	85,000	85,000
Other Insurance	111,439	230,608	136,172	180,550	188,730
Telephone	866	953	900	906	1,632
Loss Prevention and Reduction	53,335	65,934	110,227	110,227	111,445
IT Replacement Charge	1,120	1,440	1,080	1,080	1,790
Professional Development	1,617	2,368	5,650	5,150	8,700
Mileage Reimbursement	103	249	250	250	250
Pre-Employment Physicals	23,613	23,624	60,500	50,500	60,500
Miscellaneous Contractuals	33,156	46,552	103,623	70,000	73,325
Total Contractuals	**$955,989**	**$1,161,009**	**$1,198,574**	**$1,237,083**	**$1,297,802**
Total Operating Expenses	**$1,233,590**	**$1,476,753**	**$1,531,087**	**$1,560,159**	**$1,760,206**
Capital Outlay					
Computer Hardware	0	0	0	0	1,200
Computer Software	0	1,925	0	0	0
Miscellaneous Capital	2,960	17,486	75,000	46,000	75,000
Total Capital Outlay Expenditures	**$2,960**	**$19,410**	**$75,000**	**$46,000**	**$76,200**
Total Expenditures	**$1,236,550**	**$1,496,163**	**$1,606,087**	**$1,606,159**	**$1,836,406**

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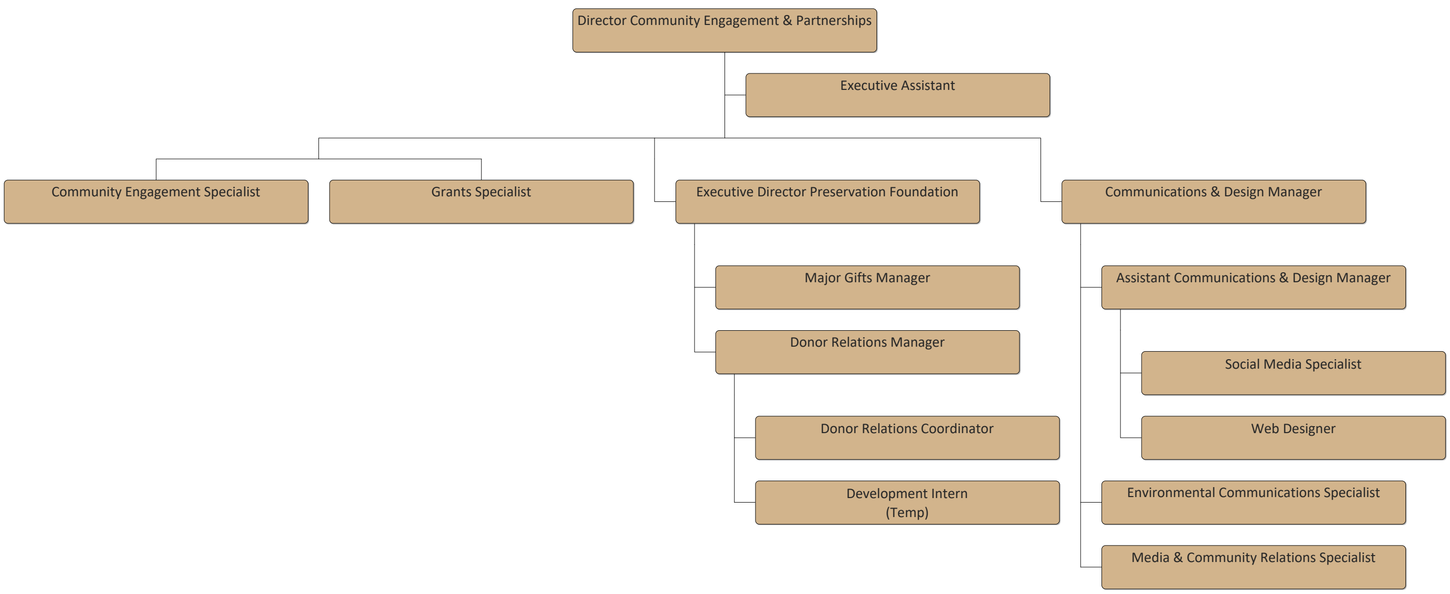
Lake County Forest Preserves

Community Engagement & Partnerships Department
14.23 FTE



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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 enewsletter, 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 1,300 sales orders valued at nearly $72,000 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 2026

Implement key elements identified as Strategic Plan priorities:

- **Branding & Messaging**: Design and communicate focused public awareness messages through *Horizons* feature articles, media coverage, website content, videography and social media posts that inspire people to interact with and support their forest preserves. 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 Every Acre Strong campaign, promotion of fundraising opportunities, community events, land acquisition purchases through referendum funding, preserve improvements, and water resource projects. Continue guest writing the successful *Daily Herald* column in the Neighbor section.
- **Preservation Foundation Endowment Campaign:** The Communications & Design team promotes the Preservation Foundation's Every Acre Strong 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 strategic priorities, monitor site metrics and analyze to improve usability. Monitor e-commerce content to ensure efficient and successful customer experiences. Increase website revenue from online sales of programs, shelter rentals and permits by continually driving traffic to the website through all available communication and marketing channels. Enhance digital capabilities and incorporate emerging technologies that automate and support core functions and create internal efficiencies.
- **Employee Intranet:** Enhance content and design for the employee intranet, FERN. 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.

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CALENDAR YEAR Communication Insights	2023 ACTUAL	2024 ACTUAL	2025 ESTIMATED*	2026 PROJECTED*
Website—LCFPD.org				
Website Views[1]	1,750,000	2,274,489	2,240,850	2,300,000
Total Sales Revenue[2]	$908,772	$861,940	$860,000	$865,000
Total Number of Orders	15,367	15,563	15,300	15,500
Horizons[3]				
Annual Total Mailed	96,892	133,254	137,160	141,000
Annual Total Printed	114,801	163,290	161,075	161,500
Online Flipbook Reads / Impressions	19,008 / 145,803	31,629 / 204,336	35,000 / 225,000	38,500 /250,000
E-newsletters				
Total Subscribers[4]	49,997	69,088	68,000	70,000
Facebook				
Followers	21,599	25,249	27,500	29,500
Total Impressions[5]	18,664,926	21,741,664	22,000,000	23,000,000
Flickr				
Total Photos Uploaded by Member[6]	14,250	15,000	16,000	17,000
Instagram				
Followers	6,921	8,057	8,950	9,500
Total Reach[7]	852,728	889,808	982,817	1,000,000
Lake County Nature Blog				
Views	12,565	12,049	12,800	13,500
Visitors	9,269	9,225	9,500	10,000
LinkedIn				
Followers	2,308	2,766	3,200	3,600
Podcast: *Words of the Woods*				
Total Plays	264	1,498	1,700	1,900
Twitter				
Engagement	2,315	1,157	1,000	800
Follower[8]	7,241	5,171	5,000	4,500
YouTube				
Total Views[9]	41,100	323,500	42,000	43,000
Untappd				
Views	25,300	26,000	27,000	28,000
Subscribers	57	65	80	95

**** Estimate** column reflects insights from July 1, 2024 to June 30, 2025, due to the timing of this publication. **Projected** column predicts 2026 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 issued 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 68,200 subscribers and 107 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 reach combines profile and post reach.
[8] Secondary account was deactivated in 2024 to streamline communications.
[9] Total views spiked in 2024 from boosted public service announcements and two large production videos.

Development Division – Program Statement

The Development Division was created in 2006 to raise non-tax revenue for the District through state and federal competitive grants, private contributions, 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 $42,999,426 in cash and in-kind contributions, a 473% 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 2026

The Leadership Area of Focus in the 2026 Strategic Action Plan states the District will expand private philanthropic support of its mission, with a focus on completing the Every Acre Strong campaign.

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

- 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 public to the Preservation Foundation and the campaign.
- Expand on existing events like Concerts in the Plaza, Acorns to Oaks, *Be An Ethel* Day of Action and State of the Preserves to bring new supporters to the campaign.
- Solicit the remaining 1,300 campaign prospects.
- Expand data-driven efforts to identify and cultivate new campaign prospects.
- Continue the installation of campaign recognition, which will provide passive endowment engagement throughout our preserves.

Expand private philanthropic support of the District's mission.

- Work with the Preservation Foundation Board of Directors and Committee members to identify opportunities to create engagement for civic and community leaders.
- Partner with the Community Engagement team to support the District's volunteer program and better integrate volunteers into stewardship activities.
- 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.
- Expand data-driven annual giving strategy to highlight the impact of giving and use targeted approaches to acquire new donors and increase gifts from existing donors.

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- In addition to the Annual Fund, highlight the impact of giving to the Accelerator Funds and how they can provide a flexible source of funding to an area of the Forest Preserves that is important to them.

- Identify habitat restoration, public access improvements, and other projects in the annual budget and Capital Improvement Plan that can be used to encourage new donors to step forward and make their first gift to the Forest Preserves.

Fundraising Revenue	**2024 Actual**	**2025 Estimated**	**2026 Projected**
Unrestricted	**$293,214**	**$200,000**	**$200,000**
Number of Gifts	611	750	750
Average Gift Size	$480	$267	$267
Temporarily (Program) Restricted	**$813,708**	**$850,000**	**$900,000**
Care of Trails and Preserves	*$27,575*	*$85,000*	*$85,000*
Habitat Restoration	*$10,618*	*$35,000*	*$35,000*
Additional Accelerator Funds	*$800*	*$3,750*	*$8,750*
Permanently Restricted	**$2,387,174**	**$6,895,000**	**$4,165,000**
Total Fundraising Revenue	**$3,494,096**	**$7,945,000**	**$5,265,000**
Giving Society Members	**2024 Actual**	**2025 Estimated**	**2026 Projected**
Guardian Society	223	250	250
Preservation Society	23	26	28
Engagement Activities	**2024 Actual**	**2025 Estimated**	**2026 Projected**
New Donors	366	545	650
Cultivation and Stewardship Events	26	34	30
Board and Committee Recruitment	1	0	0

Every Acre Strong Campaign
as of July 17, 2025

Range	Gifts Goal	Gifts Received	% of Goal
$2,500,000+	1	0	0%
$1,000,000 - $2,499,999	3	3	100%
$500,000 - $999,999	6	8	133%
$250,000 - $499,999	10	3	30%
$100,000 - $249,999	20	5	25%
$50,000 - $99,999	20	2	10%
$25,000 - $49,999	100	8	8%
$10,000 - $24,999	200	34	17%
$5,000 - $9,999	200	44	22%
$1,000 - $4,999	200	200	100%
$250 - $999	600	385	64%
Gifts below $249	1,500	781	52%
TOTAL	**2,860**	**1,473**	**52%**

Every Acre Strong Campaign
as of July 17, 2025

Range	Amount Goal	Amount Raised	% of Goal
$2,500,000+	$2,500,000	0	0%
$1,000,000 - $2,499,999	$3,000,000	$3,380,536	113%
$500,000 - $999,999	$3,000,000	$4,010,900	134%
$250,000 - $499,999	$2,500,000	$1,232,784	49%
$100,000 - $249,999	$2,000,000	$753,544	38%
$50,000 - $99,999	$1,000,000	$120,869	12%
$25,000 - $49,999	$2,500,000	$235,000	9%
$10,000 - $24,999	$2,000,000	$429,545	21%
$5,000 - $9,999	$1,000,000	$267,419	27%
$1,000 - $4,999	$200,000	$448,693	224%
$250 - $999	$150,000	$130,744	87%
Gifts below $249	$150,000	$63,196	42%
TOTAL	**$20,000,000**	**$11,073,230**	**55%**

FULL TIME EQUIVALENT (FTE)	**2023**	**2024**	**2025**	**2026**
Community Engagement & Partnerships	13.38	14.38	14.23	14.23

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	2025 Budget	2025 Estimate	2026 Request
Funding Sources			
General Corporate Fund Tax Levy	$2,311,147	$2,372,409	$2,397,996
Retirement Fund Tax Levy	209,770	217,290	237,020
Other Revenue	229,000	239,900	121,000
Total Funding	**2,749,917**	**2,829,599**	**2,756,016**
Expenditures			
Salaries (14.23 FTE)	1,328,498	1,376,100	1,395,902
Benefits	192,317	186,810	193,387
Payroll taxes and IMRF costs	209,770	217,290	237,020
Commodities	156,625	158,108	165,225
Contractuals	787,707	891,291	764,482
Total Operating Expenses	**2,674,917**	**2,829,599**	**2,756,016**
Capital	75,000	0	0
Total Expenditures	**$2,749,917**	**$2,829,599**	**$2,756,016**

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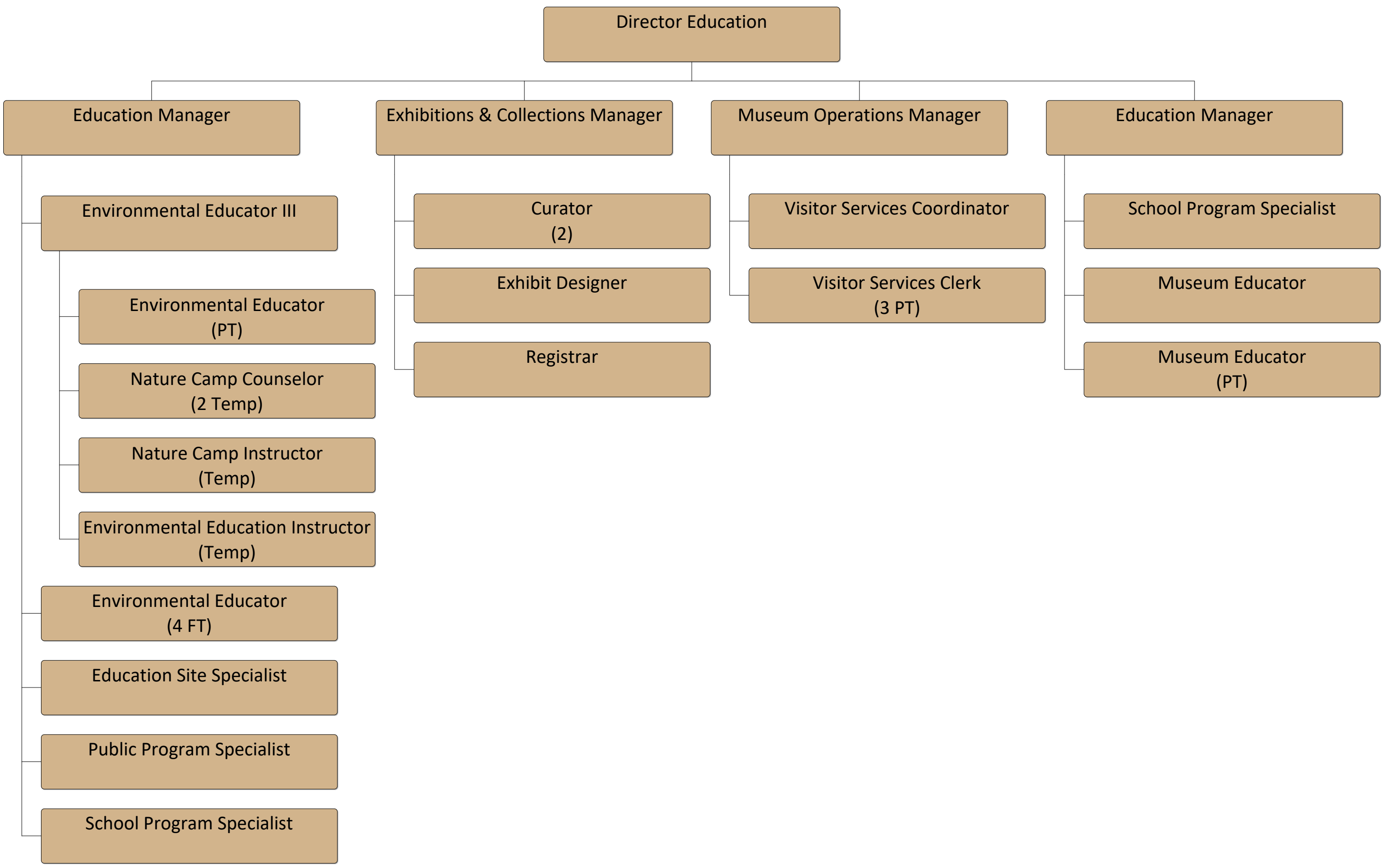
	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Expenditures					
Personnel					
Salaries & Wages	932,635	1,255,207	1,320,742	1,357,287	1,387,441
Part Time Wages	0	0	7,056	18,113	7,761
Overtime Wages	0	1,033	700	700	700
Sick Pay Reimbursement	3,405	3,525	0	0	0
Health Insurance	126,581	185,557	192,317	186,810	193,387
Total Personnel	**$1,062,622**	**$1,445,322**	**$1,520,815**	**$1,562,910**	**$1,589,289**
Commodities					
Office Supplies	2,275	1,828	3,360	4,225	4,320
Furniture & Equipment	0	0	0	0	0
Digital Supplies	0	0	0	0	0
Software	2,152	0	0	0	0
Computer Hardware	777	1,243	0	0	0
Postage	70,572	159,375	133,335	133,300	139,045
Operating Supplies	13,903	19,957	19,930	20,583	21,860
Total Commodities	**$89,679**	**$182,402**	**$156,625**	**$158,108**	**$165,225**
Contractuals					
Computer Fees & Services	78,972	65,834	114,400	108,258	172,406
Consulting Fees	38,598	102,145	73,095	73,095	23,845
Advertising	90,449	114,302	75,650	115,650	93,520
Printing	135,646	226,447	250,508	285,404	227,500
Photography Services	195	0	0	0	0
Dues & Subscriptions	11,627	19,915	30,876	28,160	33,461
Telephone	7,607	6,313	7,200	6,340	7,200
Online Communications	0	0	0	0	0
Vehicle Replacement Charge	0	0	0	0	0
IT Replacement Charge	17,090	16,460	18,270	18,270	25,620
Legislative Expenses	0	0	40,275	69,546	44,850
Professional Development	12,131	11,414	19,960	17,000	16,000
Mileage Reimbursement	783	227	900	450	900
Miscellaneous Contractuals	74,055	182,118	156,573	169,118	119,180
Total Contractuals	**$467,152**	**$745,176**	**$787,707**	**$891,291**	**$764,482**
Total Operating Expenses	**$1,619,453**	**$2,372,900**	**$2,465,147**	**$2,612,309**	**$2,518,996**
Capital Outlay					
Buildings & Structures	0	0	75,000	0	0
Subscription Outlay	70,254	35,997	0	0	0
Total Capital Outlay Expenditures	**$70,254**	**$35,997**	**$75,000**	**$0**	**$0**
Non-operating expenses					
Principal Payments Subscription	21,340	37,125	0	0	0
Interest Expense - Subscription	209	708	0	0	0
Total Non-Operating Expenses	**$21,548**	**$37,833**	**$0**	**$0**	**$0**
Total Expenditures	**$1,711,254**	**$2,446,730**	**$2,540,147**	**$2,612,309**	**$2,518,996**

Private Donations & Sponsorship Revenue received by the Preservation Foundation *	***$8,530,478***	***$3,494,096***	***$10,000,000***	***$7,945,000***	***$5,265,000***

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

Lake County Forest Preserves

Education Department
22.99 FTE



General Program Statement

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

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

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

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

Key Objectives for 2026

- Offer innovative and diverse educational programming and exhibits throughout the District that promote the value of healthy landscapes, the importance of ecosystem services and highlights Lake County's unique nature, history and culture.

- Connect Lake County schools with the District's wide array of educational opportunities. Work to increase participation at all levels, especially by high school students and teachers.

- Promote public understanding of 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.

- Fully utilize the newly expanded east side exhibition hall by hosting high-quality special exhibitions at the Dunn Museum, including both national touring exhibitions and original exhibitions curated by District staff using the Dunn Museum collections. The current schedule for special exhibits in 2026 includes: *Alex Ross Heroes and Villains*, *Rotblatt Amrany*, *Childhood Classics: 100 years of Children's Book Illustrations*, and *Bee Collective.*

- Collaborate across departments to commemorate the 250th anniversary of the Declaration of Independence.

- Continue to expand program offerings and exhibits to be available in Spanish to broaden accessibility to our diverse Lake County.

- Expand special group workdays to foster a greater appreciation for nature and recruit new volunteers from younger demographics.

- Continue to expand partnerships with local Native 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.

- Enhance public engagements at the Welcome Center at Ryerson Woods with a new approach to visitor engagement.

- Continue to develop and provide public programs that deepen the public's engagement with their forest preserves and inspire them toward more active involvement and stewardship

- Continue to broaden native landscaping program offerings with a goal to increase the use of native plants on non-Forest Preserve properties.

Education Performance Measurements	2023 ACTUAL	2024 ACTUAL	2025 ESTIMATED	2026 PROJECTED
School Group Attendance				
Environmental Education	9,599	14,789	12,800	13,000
History/Cultural Education	8,227	6,646	4,000	4,200
Other Program/Event Attendance				
Environmental Education	15,145	10,023	12,500	12,500
History/Cultural Education	5,781	5,205	6,200	6,000
Bess Bower Dunn Museum				
Museum General Admissions	14,767	18,138	18,000	18,500
Collections Customers Served	195	203	250	250
Illinois Digital Archives Page Views	23,647	17,209	18,000	18,500
Blog Page Views	99,318	114,966	80,000	85,000
Dunn TV Views (Subscribers)	24,900	66,400	32,000	35,000
Virtual Exhibit Views	6,864	2,145	5,000	5,200
Traveling Exhibit Attendance	53,841	37,045	844	*0
Ryerson Welcome Center Attendance	8,809	8,265	7,500	7,500
Volunteer Hours	2,385	5,188	3,400	3,450

*Traveling exhibit ends in 2025.

FULL TIME EQUIVALENT (FTE)	2023	2024	2025	2026
Education Department	23.69	23.19	22.61	22.99

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	2025 Budget	2025 Estimate	2026 Request
Funding Sources			
General Corporate Fund Tax Levy	$2,555,020	$2,528,939	$2,617,382
Retirement Fund Tax Levy	276,840	283,760	312,020
Grants and Donations	191,016	185,866	29,000
Land and Building Rentals	2,000	2,000	2,000
Charges for Service and Sales	57,500	81,000	50,000
Programs and Admissions	98,920	149,830	133,823
Other Revenues	106,640	98,820	78,525
Total Funding	**3,287,936**	**3,330,215**	**3,222,750**
Expenditures			
Salaries (22.99 FTE)	1,753,264	1,797,101	1,837,567
Benefits	364,247	373,986	401,544
Payroll taxes and IMRF costs	276,840	283,760	312,020
Commodities	178,040	172,249	143,800
Contractuals	479,029	466,603	492,819
Total Operating Expenses	**3,051,420**	**3,093,699**	**3,187,750**
Capital	236,516	236,516	35,000
Total Expenditures	**$3,287,936**	**$3,330,215**	**$3,222,750**

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	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Expenditures					
Personnel					
Salaries & Wages	628,882	699,021	746,665	758,893	774,362
Part Time Wages	75,298	19,831	51,920	78,788	53,978
Overtime Wages	338	87	450	450	450
Sick Pay Reimbursement	862	1,196	950	950	1,000
Health Insurance	150,788	146,397	158,896	164,419	176,847
Total Personnel	**$856,168**	**$866,532**	**$958,881**	**$1,003,500**	**$1,006,637**
Commodities					
Office Supplies	2,322	1,516	2,750	2,750	2,500
Computer Hardware	0	0	1,150	1,150	0
Books, Periodicals, Manuals	0	0	0	0	0
Postage	281	172	800	800	800
Uniforms	2,959	2,874	2,525	2,525	1,875
Operating Supplies	68,575	73,201	81,445	71,345	75,525
Total Commodities	**$74,136**	**$77,762**	**$88,670**	**$78,570**	**$80,700**
Contractuals					
Merchant Credit Card Fees	4,975	1,995	4,500	4,500	4,500
Advertising	0	0	0	0	0
Printing	0	51	240	240	240
Dues & Subscriptions	1,760	1,505	1,364	1,500	1,794
Licenses & Permits	0	51	0	0	0
Natural Gas	1,202	1,173	1,330	1,114	1,150
Electricity	10,143	23,145	23,920	5,092	9,000
Telephone	9,550	10,830	12,100	10,578	12,700
Water & Sewer	1,396	2,029	3,350	517	800
Pest Control	420	585	180	180	180
Repairs & Maint. Building	9,204	12,946	11,960	11,960	11,960
Repairs & Maint. Equipment	0	0	200	200	200
Equipment Rental	0	1,390	1,200	1,200	1,200
Vehicle Replacement Charge	2,040	2,040	0	0	0
IT Replacement Charge	18,160	18,820	14,720	14,720	16,280
Certifications and Education	525	418	2,460	2,200	2,250
Professional Development	2,331	9,935	14,200	14,200	15,280
Mileage Reimbursement	1,458	2,127	1,503	1,503	1,980
Miscellaneous Contractuals	32,821	63,627	32,750	25,950	23,680
Total Contractuals	**$95,986**	**$152,666**	**$125,977**	**$95,654**	**$103,194**
Capital Outlay					
Improvements to Buildings	0	0	53,516	53,516	0
Total Capital Outlay	**$0**	**$0**	**$53,516**	**$53,516**	**$0**
Total Operating Expenditures	**$1,026,290**	**$1,096,960**	**$1,227,044**	**$1,231,240**	**$1,190,531**

Lake County Forest Preserves

Budget Request 2026
1000 General Corporate Fund
Education - Museum & Collections

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Expenditures					
Personnel					
Salaries & Wages	609,096	713,749	736,657	751,334	763,843
Part Time Wages	26,430	27,299	67,804	57,783	89,685
Overtime Wages	0	254	0	518	600
Sick Pay Reimbursement	-	944	0	0	0
Health Insurance	165,187	180,204	182,937	186,708	197,828
Total Personnel	**$800,713**	**$922,450**	**$987,398**	**$996,343**	**$1,051,956**
Commodities					
Office Supplies	1,211	446	0	0	0
Furniture & Equipment	7,086	0	0	0	0
Software	178	0	0	0	0
Computer Hardware	0	1,045	0	0	0
Books, Periodicals, Manuals	154	182	250	250	250
Postage	17,718	18,655	24,350	24,550	50
Uniforms	0	862	1,300	1,010	1,300
Operating Supplies	33,354	52,971	42,870	47,219	40,850
Cost of Goods Sold	19,556	41,767	20,500	20,500	20,500
Total Commodities	**$79,257**	**$115,929**	**$89,270**	**$93,529**	**$62,950**
Contractuals					
Computer Fees & Services	8,877	9,149	15,610	15,610	20,346
Merchant Credit Card Fees	4393.32	6,350	4,500	6,500	6,500
Advertising	757	809	900	900	900
Printing	0	63	300	0	300
Photography Services	500	1,800	1,800	1,800	2,400
Dues & Subscriptions	3,260	3,521	7,012	10,115	4,022
Electricity	78,725	104,326	111,910	95,292	118,800
Telephone	4,735	5,404	5,600	4,528	5,080
Pest Control	-	0	0	0	0
Repairs & Maint. Building	21,230	28,100	25,200	28,100	25,200
Repairs & Maint. Equipment	0	0	0	0	0
Equipment Rental	802	940	1,920	1,000	1,140
Vehicle Replacement Charge	2,030	2,030	0	0	0
IT Replacement Charge	20,830	22,140	22,190	22,190	34,050
Professional Development	3,866	6,576	14,230	14,230	15,280
Mileage Reimbursement	21	85	450	350	350
Miscellaneous Contractuals	66,094	22,989	72,250	101,146	100,500
Total Contractuals	**$216,120**	**$214,281**	**$283,872**	**$301,761**	**$334,868**
Total Operating Expenses	**$1,096,090**	**$1,252,659**	**$1,360,540**	**$1,391,633**	**$1,449,774**
Capital Outlay					
Miscellaneous Capital	0	0	20,000	20,000	35,000
Total Capital Outlay	**$0**	**$0**	**$20,000**	**$20,000**	**$35,000**
Total Expenditures	**$1,096,090**	**$1,252,659**	**$1,380,540**	**$1,411,633**	**$1,484,774**

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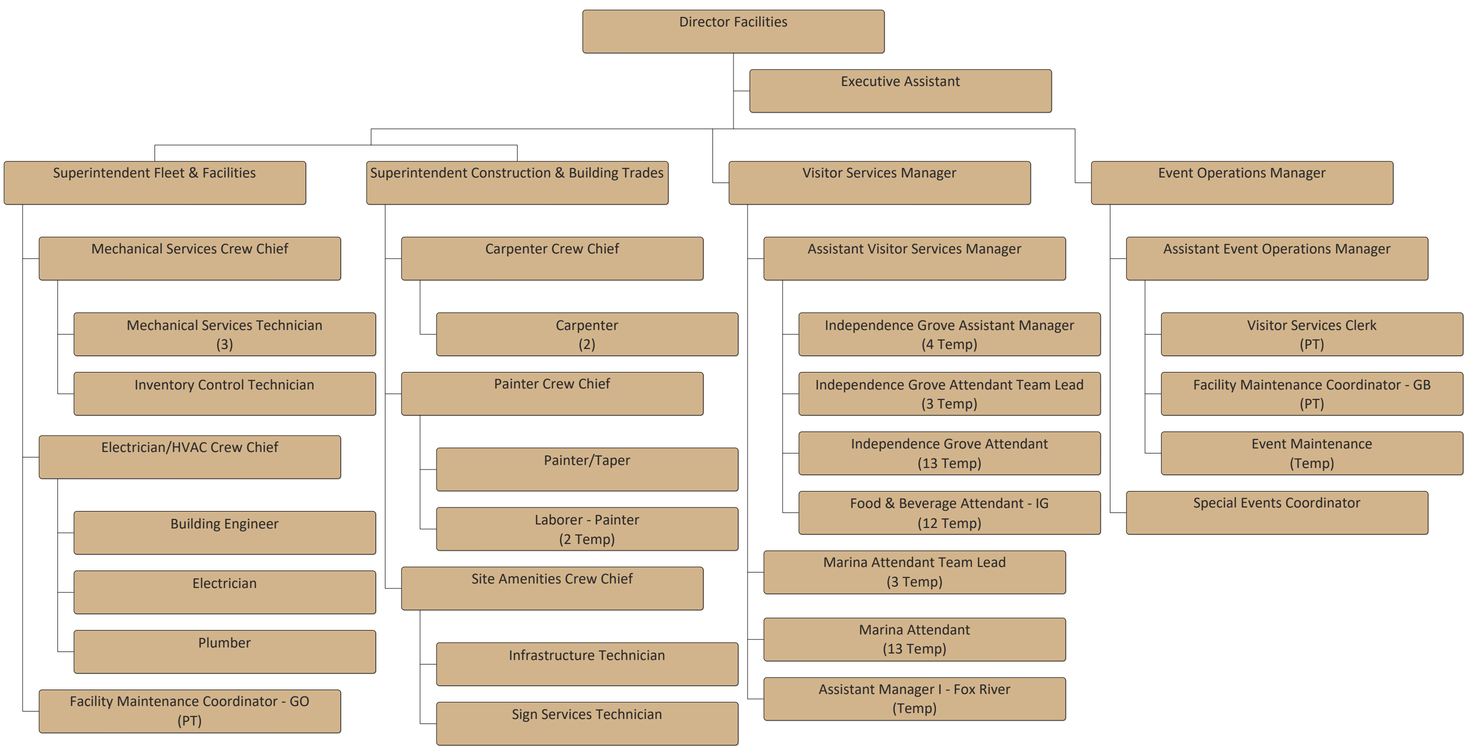
	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Expenditures					
Commodities					
Operating Supplies	0	0	0	0	0
Total Commodities	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Contractuals					
Dues & Subscriptions	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Natural Gas	2,926	3,097	3,320	4,378	4,320
Electricity	4,860	4,177	6,270	6,072	6,897
Telephone	1,805	1,751	2,300	1,440	2,300
Pest Control	720	720	800	800	800
Repairs & Maint. Building	0	3,053	5,000	5,000	5,000
IT Replacement Charge	0	0	0	1,706	0
Miscellaneous Contractuals	0	0	500	500	500
Total Contractuals	**$10,311**	**$12,799**	**$18,190**	**$19,896**	**$19,817**
Total Operating Expenses	**$10,311**	**$12,799**	**$18,190**	**$19,896**	**$19,817**

Lake County Forest Preserves

Facilities Department
36.16 FTE



General Program Statement

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

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

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

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

Key Objectives for 2026

- 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", initiatives such as "Confined Space" and "Lock-Out Tag-Out" operational procedures, collection of incident data and a standing safety agenda item for Department leadership meetings.

- "Engineer" risk out of equipment use through the purchase of equipment and tools with state-of-the-art safety features.

- Standardize permitted use of preserves through Special Use, Open Area, and Vendor permitting seizing the opportunity to reinforce the District's commitment to responsible stewardship.

- Continue to seek out efficiencies in customer service through on-line access and "one-stop" e-commerce transactions with the public.

- Continue to follow the "Green Fleet Policy" through the procurement of electric vehicles and equipment whenever possible, while expanding District electrification infrastructure. Work with Community Engagement staff to promote the same.

- Emphasize the importance of preventative maintenance practices with Facilities and Trades staff with the goal of seeking out efficiencies, savings on repairs, and reducing "down time" due to mechanical failure.

- Coordinate internal and contractual efforts to install, automate and combine multiple building systems using renewable energy sources. Energy usage and strategic efficiencies will be monitored with the overarching goal of achieving net-zero energy consumption.

- Work with Facilities and Trades staff to continue ADA compliance throughout the District.

Fox River Preserve and Marina

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

PERFORMANCE MEASUREMENTS	2023 ACTUAL	2024 ACTUAL	2025 ESTIMATED	2026 PROPOSED
Boat Slip Lease Revenue	$188,926	$188,884	$212,700	$213,000
Boat Launch Revenue	$46,040	$39,934	$36,000	$36,000
Boat Storage Revenue	$140,710	$138,451	$149,065	$140,000

Greenbelt Cultural Center

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

PERFORMANCE MEASUREMENTS	2023 ACTUAL	2024 ACTUAL	2025 ESTIMATED	2026 PROPOSED
Greenbelt Rental Revenue	$181,482	$227,418	$200,000	$200,000

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The Lodge at ThunderHawk

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

PERFORMANCE MEASUREMENTS	2023 ACTUAL	2024 ACTUAL	2025 ESTIMATED	2026 PROPOSED
ThunderHawk Rental	$72,767	$74,423	$90,000	$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	2023 ACTUAL	2024 ACTUAL	2025 ESTIMATED	2026 PROPOSED
Boat Rental Revenue	$211,184	$203,900	$205,000	$225,000
Beer Garden Revenue	$180,052	$231,088	$255,000	$265,000
Parking Fee Revenue	$88,571	$56,213	$55,000**	$55,000**
Concessionaire Revenue	$423,375	$226,323	$250,000	$300,000
Site Rental Revenue	$39,028	$39,350	$45,000	$45,000

*New concessionaire in 2024
**Parking Fee for "Events in the Plaza" excluded in 2024-2026

FULL TIME EQUIVALENT (FTE)	2023	2024	2025	2026
FACILITIES	36.16	36.16	36.16	36.16

	2025 Budget	2025 Estimate	2026 Request
Funding Sources			
General Corporate Fund Tax Levy	$3,583,552	$3,621,536	$3,399,545
Development Fund Tax Levy	$229,440	$229,440	$229,440
Retirement Fund Tax Levy	380,070	397,040	414,370
Grants & Donations	-	-	-
Land and Building Rentals	395,680	402,980	395,600
Charges for Service and Sales	1,910,945	1,954,214	1,840,508
Permits	29,000	29,000	27,100
Programs and Admissions	55,000	55,000	55,000
Concessionaire Revenue	250,000	250,000	300,000
Other Revenue	193,240	257,186	231,299
Total Funding	**7,026,927**	**7,196,396**	**6,892,862**
Expenditures			
Salaries (36.16 FTE)	2,407,040	2,514,491	2,440,365
Benefits	481,992	467,430	578,352
Payroll taxes and IMRF costs	380,070	397,040	414,370
Commodities	1,126,320	1,126,320	1,169,570
Contractuals	909,430	962,350	984,205
Total Operating Expenses	**5,304,852**	**5,467,631**	**5,586,862**
Capital	1,722,075	1,728,765	1,306,000
Total Expenditures	**$7,026,927**	**$7,196,396**	**$6,892,862**

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	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Revenues					
Sale of Fixed Assets	267	2,928	0	3,143	0
Land & Building Leases	338,277	386,591	390,400	397,700	390,400
Miscellaneous Revenue	7,926	11,172	4,760	14,963	18,060
District Housing Rental	41,316	12,004	5,280	5,280	5,200
Concessionaire Revenue	423,375	226,323	250,000	250,000	300,000
Licenses	28,742	28,742	27,780	27,780	28,476
Donations	9,750	0	0	0	0
Picnic Permits	1,745	2,629	2,000	2,000	2,000
Special Use Permits	27,456	15,920	25,000	25,000	25,000
Fishing Permits	0	(64)	2,000	2,000	100
Equipment Rental	211,184	203,900	270,000	270,000	225,000
Packaged Sales	2,583	3,144	2,020	3,258	2,520
Food and Beverage Sales	184,574	236,852	229,000	229,749	278,000
Seasonal Marina Slip-Resident	101,594	100,255	110,000	110,000	105,000
Seasonal Marina Slip-Non Res	87,332	88,629	90,000	109,949	105,000
Daily Slip Fee	4,145	1,905	3,000	3,000	3,000
Boat Launch Season Pass	5,370	4,825	4,000	4,000	4,000
Resident Daily Boat Launch	16,445	11,544	18,000	18,000	12,000
Boat Storage	89,033	85,830	85,000	85,000	85,000
Marina Store Sales	1,825	1,975	3,000	3,000	2,000
Boat In/Out Service	36,590	36,070	30,000	46,065	40,000
Trailer Storage	15,087	16,551	13,500	18,668	15,000
Parking Fees	88,571	56,213	55,000	55,000	55,000
Non-Resident Daily Boat Launch	24,219	23,565	20,000	20,000	20,000
Interest Income-Leases	10,641	10,393	0	0	0
Lake County Fuel Revenue	85,853	233,205	100,000	100,000	100,000
Total Revenues	**$1,843,898**	**$1,801,097**	**$1,739,740**	**$1,803,555**	**$1,820,756**
Expenditures					
Personnel					
Salaries & Wages	1,898,999	2,165,719	2,036,725	1,998,618	2,035,421
Part Time Wages	177,455	186,827	364,315	465,778	396,444
Overtime Wages	4,264	1,910	4,000	24,518	7,500
Sick Pay Reimbursement	3,898	1,271	2,000	25,577	1,000
Health Insurance	491,036	489,683	481,992	467,430	578,352
Total Personnel	**$2,575,652**	**$2,845,410**	**$2,889,032**	**$2,981,921**	**$3,018,717**
Commodities					
Office Supplies	2,388	2,732	2,800	2,800	2,900
Furniture & Equipment	20,426	19,632	16,000	16,000	16,000
Software	0	0	0	0	0
Computer Hardware	989	1,084	0	0	0
Postage	171	121	720	720	670
Gasoline & Oil	348,707	458,516	410,500	410,500	410,500
Uniforms	9,891	13,568	10,950	10,950	11,450
Small Tools & Equipment	23,499	29,051	25,650	25,650	34,650
Building Maint. Supplies	112,471	159,846	106,600	106,600	106,400

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Ground Maint. Supplies	1,760	10,877	0	0	0
Equipment Maint. Supplies	209,126	185,399	191,100	191,100	203,300
Vehicle Maint. Supplies	52,316	53,943	50,000	50,000	55,000
Inventory Variances	(16,502)	26,448	1,000	1,000	1,000
Operating Supplies	46,600	55,521	72,800	72,800	74,000
Cost of Goods Sold	61,409	76,573	60,000	60,000	80,000
Total Commodities	**$873,252**	**$1,093,311**	**$948,120**	**$948,120**	**$995,870**
Contractuals					
Computer Fees & Services	5,760	4,921	16,800	18,190	19,440
Merchant Credit Card Fees	40,210	42,245	30,000	30,000	35,000
Advertising	3,619	5,616	2,350	2,350	2,950
Printing	4,662	2,085	2,540	2,540	3,590
Dues & Subscriptions	1,705	3,808	4,290	4,290	4,850
Licenses & Permits	12,017	13,054	13,260	13,260	12,330
Natural Gas	61,407	57,619	78,810	73,966	75,840
Electricity	154,901	190,168	191,010	239,314	251,889
Telephone	18,412	20,422	20,870	20,042	16,800
Water & Sewer	21,659	30,497	24,440	20,436	23,100
Pest Control	5,338	4,223	7,300	7,300	7,300
Repairs & Maint. Building	44,758	70,558	97,600	97,600	97,900
Repairs & Maint. Grounds	6,936	9,216	11,000	11,000	12,000
Repairs & Maint. Equipment	88,757	116,006	94,800	99,841	105,800
Repairs & Maint. Vehicles	51,283	31,878	25,000	25,000	25,000
Equipment Rental	8,477	14,970	26,470	27,761	25,050
Vehicle Replacement Charge	44,470	44,670	61,630	61,630	56,596
IT Replacement Charge	45,740	46,460	42,020	42,020	47,100
Equipment Replacement	5,830	5,360	5,360	5,360	2,410
Certifications and Education	185	190	2,470	2,470	2,380
Professional Development	2,547	7,133	21,700	21,700	21,600
Mileage Reimbursement	2,823	2,837	4,600	4,600	4,920
Real Estate & Drainage Taxes	1,083	1,116	2,000	2,000	500
Miscellaneous Contractuals	58,868	71,770	67,370	73,940	74,120
Total Contractuals	**$691,448**	**$796,822**	**$853,690**	**$906,610**	**$928,465**
Total Operating Expenses	**$4,140,352**	**$4,735,543**	**$4,690,842**	**$4,836,651**	**$4,943,052**
Capital					
Paving, Parking and Lights	0	0	0	0	75,000
Heavy Equipment	0	0	15,000	18,695	115,000
Computer Hardware	29,541	0	0	0	0
Computer Software	0	0	67,300	70,295	0
Furniture & Fixtures	3,170	0	0	0	100,000
Machinery & Tools	0	0	0	0	10,000
Miscellaneous Capital	0	0	0	0	6,000
Total Capital	**$32,711**	**$0**	**$82,300**	**$88,990**	**$306,000**
Non-Operating					
Principal Payment Lease	5,889	5,980	0	0	0
Interest Expense - Lease	336	245	0	0	0

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Transfers	4,500	4,500	4,500	4,500	0
Total Non-Operating	**$10,725**	**$10,725**	**$4,500**	**$4,500**	**$0**
Net Tax Levy Impact	**$2,339,890**	**$2,945,171**	**$3,037,902**	**$3,126,586**	**$3,428,296**

Lake County Forest Preserves

Budget Request 2026
1000 General Corporate Fund
Facilities - Fox River Marina

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Revenues					
Miscellaneous Revenue	5,372	5,354	4,500	6,304	5,500
Seasonal Marina Slip-Resident	101,594	100,255	110,000	110,000	105,000
Seasonal Marina Slip-Non Res	87,332	88,629	90,000	109,949	105,000
Daily Slip Fee	4,145	1,905	3,000	3,000	3,000
Boat Launch Season Pass	5,370	4,825	4,000	4,000	4,000
Resident Daily Boat Launch	16,445	11,544	18,000	18,000	12,000
Boat Storage	89,033	85,830	85,000	85,000	85,000
Boat In/Out Service	36,590	36,070	30,000	46,065	40,000
Trailer Storage	15,087	16,551	13,500	18,668	15,000
Non-Resident Daily Boat Launch	24,219	23,565	20,000	20,000	20,000
Total Revenues	**$385,186**	**$374,527**	**$378,000**	**$420,986**	**$394,500**
Expenditures					
Personnel					
Salaries & Wages	13,009	15,351	15,257	16,876	15,748
Part Time Wages	19,730	20,570	30,503	24,210	32,297
Overtime Wages	0	0	0	34	0
Sick Pay Reimbursement	0	0	0	0	0
Health Insurance	3,483	3,294	2,196	2,016	2,388
Total Personnel	**$36,223**	**$39,216**	**$47,956**	**$43,136**	**$50,433**
Commodities					
Office Supplies	429	485	500	500	500
Postage	11	68	70	70	70
Uniforms	0	140	200	200	200
Small Tools & Equipment	22	196	400	400	400
Building Maint. Supplies	0	0	300	300	300
Equipment Maint. Supplies	13,937	3,952	15,100	15,100	15,100
Operating Supplies	1,205	214	500	500	500
Total Commodities	**$15,603**	**$5,056**	**$17,070**	**$17,070**	**$17,070**
Contractuals					
Merchant Credit Card Fees	17,598	14,425	14,000	14,000	14,000
Advertising	0	500	500	500	500
Printing	74	0	100	100	150
Telephone	1,370	1,719	1,600	1,438	1,600
Pest Control	1,080	0	2,000	2,000	2,000
Equipment Rental	0	0	1,170	1,170	1,170
IT Replacement Charge	1,300	1,310	1,130	1,130	1,520
Mileage Reimbursement	0	0	100	100	250
Miscellaneous Contractuals	1,093	1,080	4,500	4,500	500
Total Contractuals	**$22,515**	**$19,035**	**$25,100**	**$24,938**	**$21,690**
Capital Outlay					
Paving, Parking and Lights	0	0	0	0	75,000
Machinery & Tools	0	0	0	0	10,000
Total Capital Outlay	**$0**	**$0**	**$0**	**$0**	**$85,000**
Non-Operating					
Principal Payment Lease	1,084	1,101	0	0	0
Interest Expense - Lease	62	45	0	0	0
Total Non-Operating Expenses	**$1,146**	**$1,146**	**$0**	**$0**	**$0**
Total Expenditures	**$75,486**	**$64,452**	**$90,126**	**$85,144**	**$174,193**
Net Tax Levy Impact	**($309,700)**	**($310,074)**	**($287,874)**	**($335,842)**	**($220,307)**

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	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Revenues					
Sale of Fixed Assets	267	2,928	0	3,143	0
Land & Building Leases	39,028	39,350	45,000	52,300	45,000
Miscellaneous Revenue	2,364	5,525	200	8,599	12,500
Concessionaire Revenue	423,375	226,323	250,000	250,000	300,000
Donations	9,750	0	0	0	0
Picnic Permits	1,745	2,629	2,000	2,000	2,000
Fishing Permits	0	(64)	2,000	2,000	100
Equipment Rental	211,184	203,900	270,000	270,000	225,000
Merchandise Sales	0	0	0	100	0
Packaged Sales	2,583	3,144	2,020	3,258	2,520
Food and Beverage Sales	184,574	236,852	229,000	229,749	269,500
Marina Store Sales	1,825	1,975	3,000	3,000	2,000
Parking Fees	88,571	56,213	55,000	55,000	55,000
Total Revenues	**$965,265**	**$778,774**	**$858,220**	**$879,149**	**$913,620**
Expenditures					
Salaries & Wages	208,191	270,639	209,777	199,790	207,099
Part Time Wages	111,746	117,855	233,412	334,714	247,956
Overtime Wages	1,768	1,154	2,000	10,525	2,000
Sick Pay Reimbursement	0	0	0	0	0
Health Insurance	53,414	68,843	67,144	69,966	73,407
Total Personnel	**$375,120**	**$458,491**	**$512,333**	**$614,995**	**$530,462**
Office Supplies	1,292	1,534	1,500	1,500	1,200
Furniture & Equipment	16,545	15,765	14,000	14,000	13,000
Postage	160	5	150	150	150
Uniforms	5,281	4,602	5,500	5,500	5,750
Small Tools & Equipment	557	594	700	700	700
Building Maint. Supplies	2,759	2,758	3,500	3,500	3,500
Equipment Maint. Supplies	36,913	41,033	42,000	42,000	47,000
Operating Supplies	25,743	26,595	39,200	39,200	38,800
Cost of Goods Sold	61,409	76,573	60,000	60,000	80,000
Total Commodities	**$150,660**	**$169,461**	**$166,550**	**$166,550**	**$190,100**
Computer Fees & Services	199	105	6,600	6,600	8,745
Merchant Credit Card Fees	12,051	15,677	10,000	10,000	15,000
Advertising	1,326	1,393	100	100	300
Printing	2,059	1,923	2,300	2,300	1,300
Dues & Subscriptions	820	1,499	1,580	1,580	2,350
Licenses & Permits	2,229	2,844	2,850	2,850	2,850
Natural Gas	7,312	4,885	5,640	5,488	5,640
Electricity	7,869	14,604	13,480	14,124	15,510
Telephone	2,432	2,345	2,510	2,124	2,510
Water & Sewer	3,654	6,071	5,600	4,716	5,600
Repairs & Maint. Building	456	0	4,100	4,100	3,900
Repairs & Maint. Equipment	2,889	6,220	6,900	6,900	6,900
Equipment Rental	1,177	1,042	4,800	6,091	3,000
IT Replacement Charge	14,560	12,960	13,490	13,490	8,540

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	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Certifications and Education	0	89	90	90	0
Professional Development	888	879	7,500	7,500	5,000
Mileage Reimbursement	0	30	700	700	500
Miscellaneous Contractuals	45,282	44,560	39,850	46,420	7,200
Total Contractuals	**$105,204**	**$117,123**	**$128,090**	**$135,173**	**$94,845**
Total Operating Expenses	**$630,984**	**$745,074**	**$806,973**	**$916,718**	**$815,407**
Capital					
Computer Hardware	29,541	0	0	0	0
Furniture & Fixtures	3,170	0	0	0	100,000
Lease Outlay	0	0	0	0	0
Total Capital	**$32,711**	**$0**	**$0**	**$0**	**$100,000**
Non-Operating					
Principal Payment Lease	4,805	4,879	0	0	0
Interest Expense - Lease	274	200	0	0	0
Total Non-Operating	**$5,079**	**$5,079**	**$0**	**$0**	**$0**
Total Expenses & Non-Operating	**$668,774**	**$750,153**	**$806,973**	**$916,718**	**$915,407**
Net Tax Levy Impact	**($296,491)**	**($28,620)**	**($51,247)**	**$37,569**	**$1,787**

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Budget Request 2026
1000 General Corporate Fund
Facilities - Greenbelt Center

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Revenues					
Land & Building Leases	181,482	227,418	200,000	200,000	200,000
Total Revenues	**$181,482**	**$227,418**	**$200,000**	**$200,000**	**$200,000**
Expenditures					
Personnel					
Salaries & Wages	238,175	271,659	269,440	266,007	279,811
Part Time Wages	26,517	27,913	35,844	36,495	38,556
Overtime Wages	0	0	0	0	0
Sick Pay Reimbursement	2,397	1,271	0	0	0
Health Insurance	54,765	53,601	52,025	60,057	79,512
Total Personnel	**$321,854**	**$354,445**	**$357,309**	**$362,559**	**$397,879**
Commodities					
Office Supplies	487	625	550	550	450
Furniture & Equipment	3,548	3,867	2,000	2,000	2,000
Postage	0	0	50	50	50
Building Maint. Supplies	1,348	1,368	1,800	1,800	1,800
Operating Supplies	2,980	4,425	5,600	5,600	2,000
Total Commodities	**$8,362**	**$10,286**	**$10,000**	**$10,000**	**$6,300**
Contractuals					
Computer Fees & Services	720	875	2,000	2,000	2,000
Merchant Credit Card Fees	10,561	12,143	6,000	6,000	4,000
Advertising	400	675	0	0	0
Printing	48	162	140	140	140
Dues & Subscriptions	575	544	950	950	950
Licenses & Permits	0	0	650	650	0
Natural Gas	4,489	4,212	6,130	4,664	5,200
Electricity	22,896	22,110	29,890	28,474	32,879
Telephone	4,825	5,854	6,600	5,204	1,880
Water & Sewer	1,633	1,958	1,770	1,270	1,800
Pest Control	18	0	500	500	500
Repairs & Maint. Building	4,038	5,920	6,500	6,500	6,500
Repairs & Maint. Equipment	1,393	4,865	6,400	6,400	5,400
Equipment Rental	2,574	7,497	8,000	8,000	2,640
IT Replacement Charge	4,490	5,050	4,890	4,890	5,900
Professional Development	793	2,126	3,600	3,600	1,000
Mileage Reimbursement	778	533	950	950	650
Miscellaneous Contractuals	9,405	21,624	19,500	19,500	4,000
Total Contractuals	**$69,635**	**$96,147**	**$104,470**	**$99,692**	**$75,439**
Total Operating Expenses	**$399,851**	**$460,878**	**$471,779**	**$472,251**	**$479,618**
Net Tax Levy Impact	**$218,369**	**$233,459**	**$271,779**	**$272,251**	**$279,618**

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Budget Request 2026
1000 General Corporate Fund
Facilities - Thunderhawk Rentals

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Revenues					
Land & Building Leases	72,767	74,423	100,000	100,000	100,000
Total Revenues	**$72,767**	**$74,423**	**$100,000**	**$100,000**	**$100,000**
Expenditures					
Personnel					
Part Time Wages	0	0	5,616	5,616	15,425
Total Personnel	**$0**	**$0**	**$5,616**	**$5,616**	**$15,425**
Commodities					
Office Supplies	180	88	250	250	250
Furniture & Equipment	334	0	0	0	0
Computer Hardware	989	0	0	0	0
Postage	0	0	150	150	50
Building Maint. Supplies	993	131	1,000	1,000	800
Operating Supplies	1,217	793	1,500	1,500	1,200
Total Commodities	**$3,713**	**$1,013**	**$2,900**	**$2,900**	**$2,300**
Contractuals					
Computer Fees & Services	1,033	265	1,000	1,000	1,000
Merchant Credit Card Fees	0	0	0	0	0
Advertising	1,894	1,741	1,750	1,750	1,750
Printing	2,481	0	0	0	0
Dues & Subscriptions	0	1,500	1,200	1,200	700
Pest Control	0	0	300	300	300
Repairs & Maint. Building	0	2,522	4,000	4,000	3,500
Repairs & Maint. Equipment	1,607	352	3,500	3,500	2,500
IT Replacement Charge	0	0	160	160	1,120
Equipment Rental	0	224	1,000	1,000	1,000
Professional Development	155	1,584	1,100	1,100	1,100
Mileage Reimbursement	141	274	450	450	400
Miscellaneous Contractuals	452	1,633	1,000	1,000	1,200
Total Contractuals	**$7,763**	**$10,095**	**$15,460**	**$15,460**	**$14,570**
Total Operating Expenses	**$11,476**	**$11,108**	**$23,976**	**$23,976**	**$32,295**
Capital Outlay					
Furniture & Fixtures	0	0	0	0	0
Total Capital Outlay	**$0**	**$0**	**$0**	**$0**	**$0**
Non-Operating Expenses					
Transfers	4,500	4,500	4,500	4,500	0
Total Non-Operating Expenses	**$4,500**	**$4,500**	**$4,500**	**$4,500**	**$0**
Total Expenses	**$15,976**	**$15,608**	**$28,476**	**$28,476**	**$32,295**
Net Tax Levy Impact	**($56,791)**	**($58,815)**	**($71,524)**	**($71,524)**	**($67,705)**

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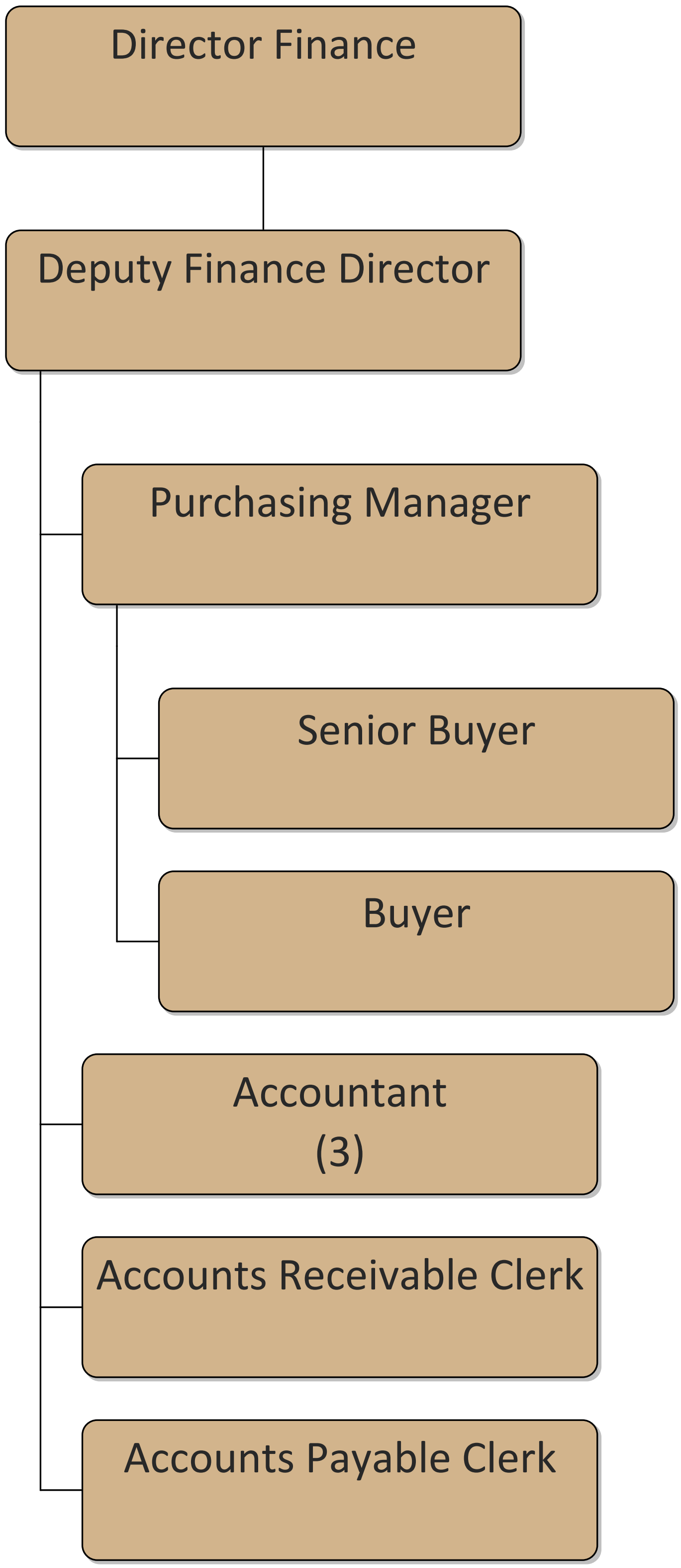
Finance Department
10 FTE



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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 2026

- 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	2023 ACTUAL	2024 ACTUAL	2025 ESTIMATED	2026 PROJECTED
Debt Rating – Standard & Poor's (1)	AAA	AAA	AAA	AAA
Debt Rating – Moody's (1)	Aaa	Aaa	Aaa	Aaa
Number of Debt Issuances or Refundings	0	1	1	1

(1) Highest rating

FULL TIME EQUIVALENT (FTE)	2023	2024	2025	2026
Finance Department	9	10	10	10

	2025 Budget	2025 Estimate	2026 Request
Funding Sources			
General Corporate Fund Tax Levy	$1,564,905	$1,493,297	$1,657,464
Retirement Fund Tax Levy	147,240	137,970	166,860
Investment Income (Audit Fund)	5,300	6,710	5,500
Use of Audit Fund balance	9,190	0	0
Total Funding	**1,726,635**	**1,637,977**	**1,829,824**
Expenditures			
Salaries (10.00 FTE)	941,216	882,483	988,839
Benefits	191,109	126,283	185,498
Payroll taxes and IMRF costs	147,240	137,970	166,860
Commodities	10,350	10,350	10,350
Contractuals	436,720	428,031	478,277
Total Operating Expenses	**1,726,635**	**1,585,117**	**1,829,824**
Capital	0	52,860	0
Total Expenditures	**$1,726,635**	**$1,637,977**	**$1,829,824**

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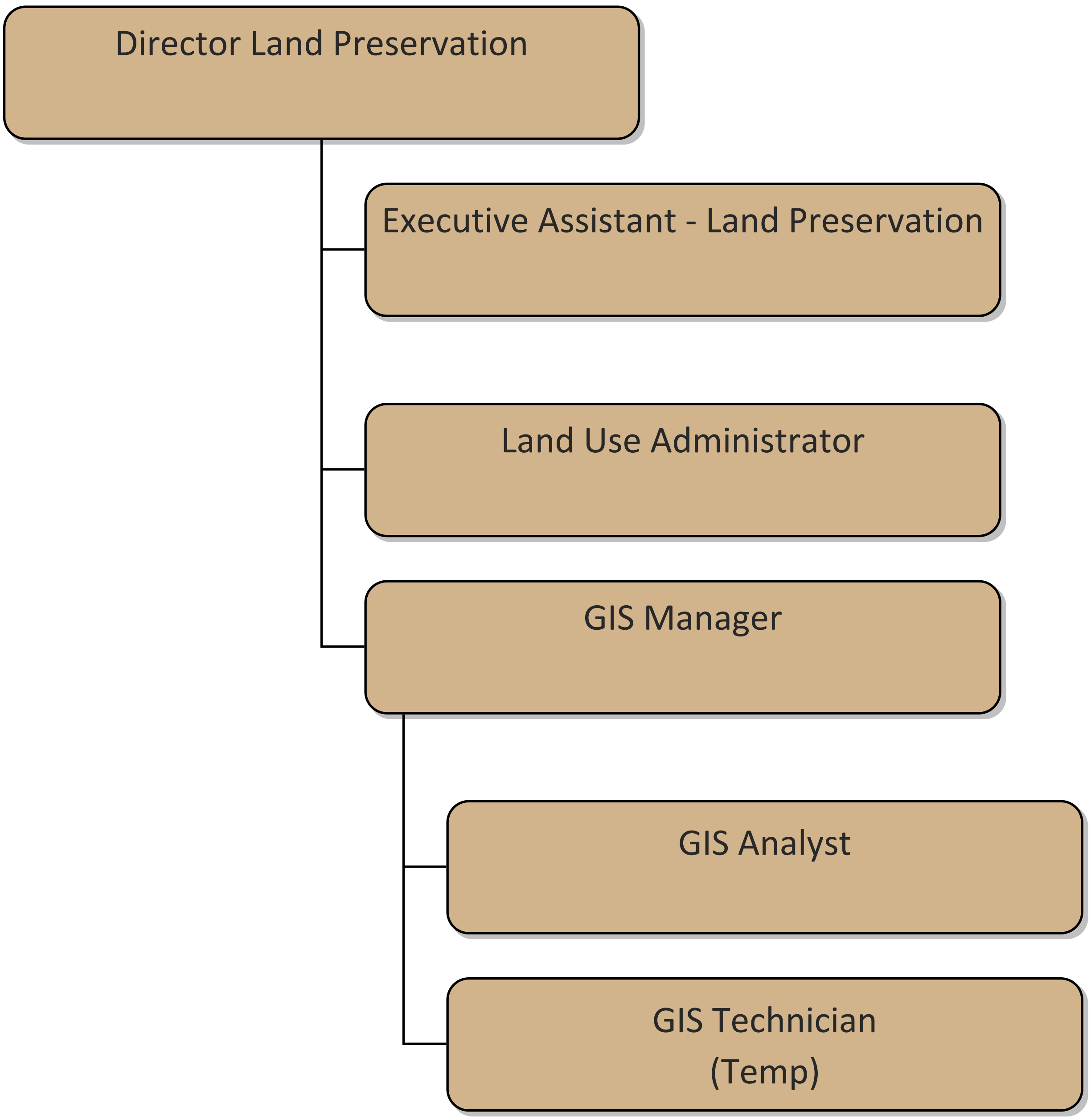
	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Expenditures					
Personnel					
Salaries & Wages	668,520	847,455	938,716	879,983	986,339
Overtime Wages	0	0	0	0	0
Sick Pay Reimbursement	2,221	2,876	2,500	2,500	2,500
Health Insurance	124,663	167,439	191,109	126,283	185,498
Total Personnel	**$795,404**	**$1,017,770**	**$1,132,325**	**$1,008,766**	**$1,174,337**
Commodities					
Office Supplies	5,215	4,871	7,500	7,500	7,500
Furniture & Equipment	0	0	1,000	1,000	1,000
Computer Hardware	0	0	0	0	0
Postage	1,409	1,748	1,850	1,850	1,850
Operating Supplies	521	0	0	0	0
Total Commodities	**$7,145**	**$6,619**	**$10,350**	**$10,350**	**$10,350**
Contractuals					
Computer Fees & Services	140,370	155,673	181,380	181,380	184,422
Advertising	384	18	200	200	200
Printing	3,344	3,405	3,600	3,600	3,800
Dues & Subscriptions	1,174	1,644	1,300	1,300	1,735
Electricity	57,721	76,492	82,050	69,868	96,600
Telephone	2,592	2,703	2,700	2,680	2,800
Water & Sewer	4,229	4,708	5,740	5,162	5,600
Disposal Services	1,637	1,567	1,850	1,850	1,850
Pest Control	616	616	640	640	800
Repairs & Maint. Building	18,681	25,100	25,810	25,810	32,570
Repairs & Maint. Equipment	145	0	180	180	180
Equipment Rental	5,900	6,802	6,050	13,600	13,600
IT Replacement Charge	10,610	11,440	10,430	10,430	13,990
Professional Development	7,549	5,311	12,450	12,450	18,000
Mileage Reimbursement	31	0	50	50	50
Miscellaneous Contractuals	18,943	18,909	21,500	21,500	21,500
Total Contractuals	**$273,928**	**$314,388**	**$355,930**	**$350,700**	**$397,697**
Total Operating Expenditures	**$1,076,477**	**$1,338,777**	**$1,498,605**	**$1,369,816**	**$1,582,384**
Capital Outlay					
Computer Software	0	0	52,860	52,860	0
Lease Capital Outlay	0	0	0	0	0
Total Capital Outlay Expenditures	**$0**	**$0**	**$52,860**	**$52,860**	**$0**
Non-operating expenses					
Principal Payments Leases	6,878	6,984	8,250	7,091	8,500
Interest Expense - Leases	392	286	340	340	80
Total Non-Operating Expenses	**$7,269**	**$7,269**	**$8,590**	**$7,431**	**$8,580**
Total Expenditures	**$1,083,747**	**$1,346,046**	**$1,560,055**	**$1,430,107**	**$1,590,964**

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Expenditures					
Salaries & Wages	74,036	102,074	106,280	78,055	119,496
Sick Pay Reimbursement	0	319	0	0	0
Health Insurance	11,135	15,704	16,250	10,286	14,323
Total	**$85,171**	**$118,097**	**$122,530**	**$88,341**	**$133,819**
Auditing Fees	71,410	56,870	67,200	67,200	68,500
Computer Fees & Services	6,979	7,275	7,640	7,640	7,936
Consulting Fees	2,900	0	5,000	2,700	3,500
Advertising	45	0	0	0	0
IT Replacement Charge	620	750	620	620	1,460
Total	**$81,954**	**$64,895**	**$80,460**	**$78,160**	**$81,396**
Total Operating Expenses	**$167,125**	**$182,992**	**$202,990**	**$166,501**	**$215,215**
Total Expenditures	**$167,125**	**$182,992**	**$202,990**	**$166,501**	**$215,215**

Golf Department
53.22 FTE

- Director Golf Operations
  - Superintendent Golf Course Grounds Operations
    - Brae Loch Golf Course Mechanic
    - Brae Loch Laborer Team Lead (Temp)
    - Brae Loch Laborer (6 Temp)
    - Countryside Golf Course Superintendent
      - Countryside Assistant Site Superintendent (2)
      - Countryside Golf Course Mechanic II
      - Countryside Laborer (21 Temp)
    - ThunderHawk Golf Course Superintendent
      - ThunderHawk Assistant Site Superintendent
      - ThunderHawk Golf Course Mechanic II
      - ThunderHawk Laborer (19 Temp)
  - Golf Operations Manager
    - Countryside Team Lead (Temp)
      - Countryside Coordinator of Golf (10 Temp)
      - Countryside Guest Services Attendant (31 Temp)
      - Countryside Food & Beverage Attendant (11 Temp)
  - Brae Loch Assistant Manager I - Golf (Temp)
    - Brae Loch Coordinator of Golf (6 Temp)
    - Brae Loch Guest Services Attendant (8 Temp)
  - ThunderHawk Team Lead - Golf Clubhouse (Temp)
  - ThunderHawk Coordinator of Golf (9 Temp)
  - ThunderHawk Guest Services Attendant (20 Temp)
  - ThunderHawk Food & Beverage Attendant (14 Temp)

The Golf Department budget summary information and reports are located in the Enterprise Fund Section, starting on page 171.


Director Land Preservation
Executive Assistant - Land Preservation
Land Use Administrator
GIS Manager
GIS Analyst
GIS Technician
(Temp)

General Program Statement

The Department manages the District's land preservation and acquisition program and offers a comprehensive land planning approach to analyzing potential land purchases that provide opportunities to expand existing preserves, create new sites, initiate greenway and trail corridor preservation, and preserve natural resource areas including wetlands, prairies, wildlife habitats and forested areas. 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 all 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 2026

- 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.
- Utilize the burgeoning Trust for Public Lands Natural Solutions Tool to identify and guide green infrastructure investment, using information from more than 80 data sets to target acquisitions for watershed-based stormwater management solutions. The objectives of the Tool include taking into account public health, equitable access to open space, biodiversity, protection from flooding, and creating regional trail connections and greenways.
- Continue to work with the Administration and Natural Resources Departments on the 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 conservation 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.

PERFORMANCE MEASUREMENTS	**2023 ACTUAL**	**2024 ACTUAL**	**2025 ESTIMATED**	**2026 PROJECTED**
Annual District Acres Preserved (includes easements)	99.3	115.9	467	553
Percent of County Preserved by District	10.34%	10.38%	10.53%	10.71%
Percent of County Preserved with Partners **(Goal = 20%)**	18.57% (55,955.3 acres)	18.6% (56,118.7 acres)	18.8% (56,639.7 acres)	19% (57,192.7 acres)
Number of District Sites	64	65	66	66
Average District Per-Acre Cost for Land	$4,853	$22,293	$35,100	$41,000
Total District Acreage	31,154.1	31,267.5	31,734.5	32,287.5

NOTE: 2023 acquisitions were funded from the Capital Improvement Plan Special Future Land Acquisition Funds in the adopted FY 2023 Budget, from a grant from the Illinois Clean Energy Community Foundation, and from the 2023 Future Grant Matching funds in the adopted FY 2023 Budget.
2024 and 2025 acquisitions were funded from April 2024 $20,000,000 Limited Bonds and the November 2024 $65,000,000 Referendum Bond Funds.

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LAND PRESERVATION	2023	2024	2025	2026
FULL TIME EQUIVALENT (FTE)	10.6	12.06	*5.06	5.60

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

	2025 Budget	2025 Estimate	2026 Request
Funding Sources			
Development Fund Tax Levy	$666,645	$720,411	$699,605
Retirement Fund Tax Levy	63,660	70,170	78,000
Investment Income	607,500	568,240	30,000
Bond Proceeds	0	15,101,340	0
Use of Fund balance	16,930,981	5,469,901	0
Total Funding	**18,268,786**	**21,930,062**	**807,605**
Expenditures			
Salaries (5.60 FTE)	407,705	448,921	463,766
Benefits	31,430	42,388	45,922
Payroll taxes and IMRF costs	63,660	70,170	78,000
Commodities	4,135	4,135	7,785
Contractuals	222,755	325,687	212,132
Total Operating Expenses	**729,685**	**891,301**	**807,605**
Capital (including land acquisition)	17,539,101	21,038,761	0
Total Expenditures	**$18,268,786**	**$21,930,062**	**$807,605**

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	*2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Expenditures Personnel					
Salaries & Wages	0	381,085	366,685	422,661	437,215
Part Time Wages	0	0	39,520	23,400	23,751
Overtime Wages	0	724	0	1,360	0
Sick Pay Reimbursement	0	2,688	1,500	1,500	2,800
Health Insurance	0	29,974	31,430	42,388	45,922
Total Personnel Commodities	**$0**	**$414,470**	**$439,135**	**$491,309**	**$509,688**
Office Supplies	0	1,844	850	850	850
Software	0	0	250	250	0
Books, Periodicals, Manuals	0	77	25	25	25
Postage	0	258	210	210	210
Uniforms	0	151	300	300	200
Equipment Maintenance Supplies	0	0	250	250	3,250
Operating Supplies	0	3,591	2,250	2,250	3,250
Total Commodities Contractuals	**$0**	**$5,920**	**$4,135**	**$4,135**	**$7,785**
Architect Fees	0	0	0	0	0
Legal Fees	0	30,815	17,500	17,500	17,500
Engineering Fees	0	1,500	10,000	10,000	0
Computer Fees & Services	0	57,473	87,850	87,850	96,687
Consulting Fees	0	4,718	42,000	42,000	25,000
Advertising	0	0	0	0	200
Printing	0	51	100	100	100
Dues & Subscriptions	0	598	2,500	4,376	2,600
Electricity	0	0	0	0	0
Telephone	0	2,779	3,000	2,716	3,000
Vehicle Replacement Charge	0	6,745	0	0	0
IT Replacement Charge	0	10,475	8,530	8,530	12,270
Equipment Replacement Charge	0	600	0	0	0
Certifications and Education	0	0	200	200	200
Professional Development	0	2,756	4,000	4,000	7,500
Mileage Reimbursement	0	0	75	75	75
Real Estate & Drainage Taxes	0	25,647	35,000	35,000	35,000
Total Contractuals	**$0**	**$144,160**	**$210,755**	**$212,347**	**$200,132**
Total Operating Expenses	**$0**	**$564,550**	**$654,025**	**$707,791**	**$717,605**
Capital Outlay					
Miscellaneous Capital	0	0	12,620	12,620	0
Total Capital Outlay	**$0**	**$0**	**$12,620**	**$12,620**	**$0**
Non-Operating Expenses					
Principal Payment Lease	0	23,271	0	0	0
Principal Payment Subscription	0	0	0	0	0
Interest Expense - Lease	0	729	0	0	0
Total Non-Operating Expenses	**$0**	**$24,000**	**$0**	**$0**	**$0**
Total Expenditures	**$0**	**$588,550**	**$666,645**	**$720,411**	**$717,605**

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

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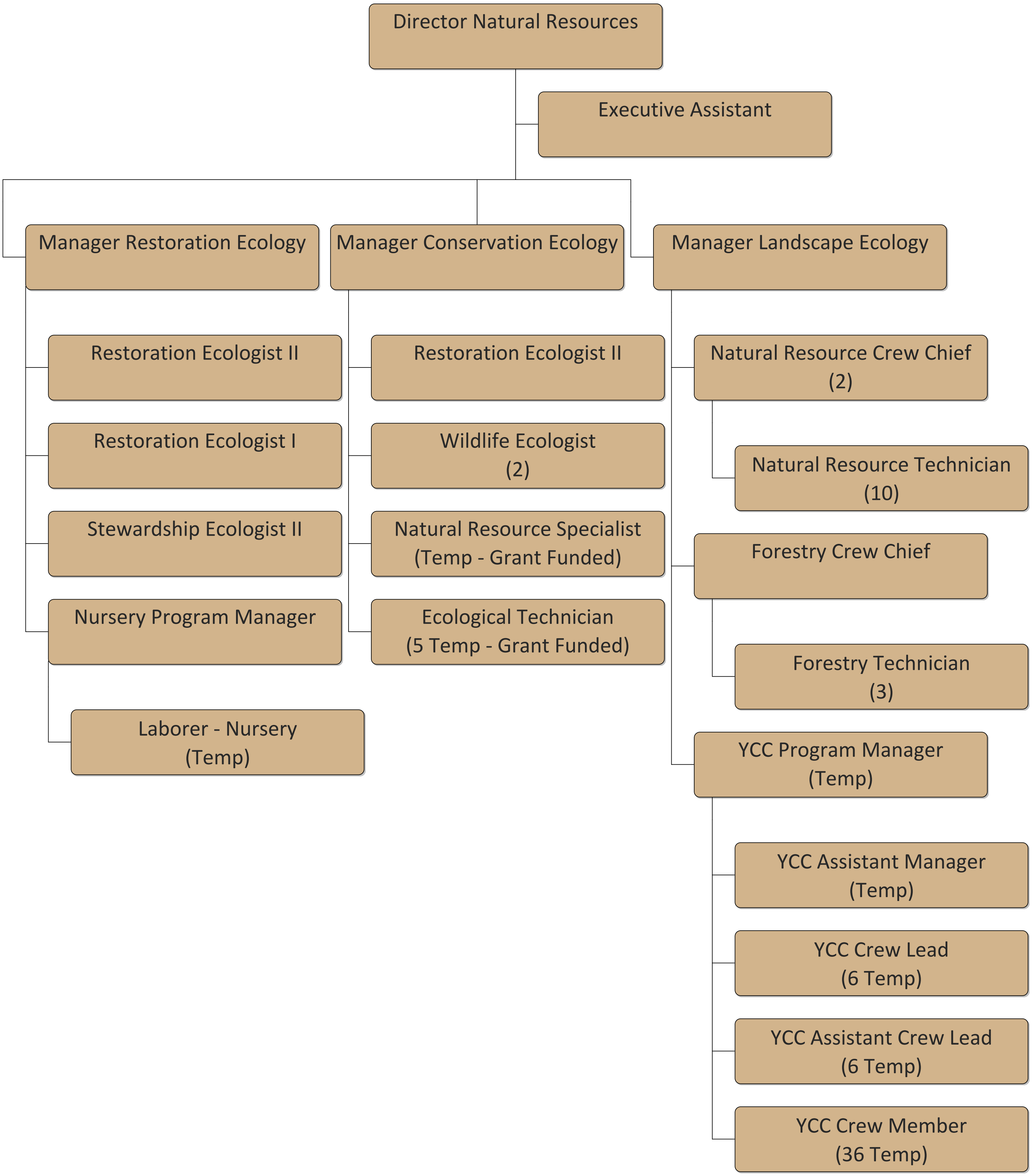
	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Capital Outlay					
Bond Issuance Costs	0	211,260	0	101,340	0
Land Acquisition	0	2,619,750	17,500,340	21,000,000	0
Title Fees	0	10,002	0	0	0
Tax Prorations	0	(23,282)	0	0	0
Other Land Acquisition Costs	0	(2,380)	0	0	0
Appraisal Fees	0	0	0	0	0
Engineering Fees	0	0	0	0	0
Legal Fees	0	102,180	0	0	0
Consulting Fees	0	45,250	0	0	0
Total Capital Outlay Expenditures	**$0**	**$2,962,780**	**$17,500,340**	**$21,101,340**	**$0**
Total Expenditures	**$0**	**$2,962,780**	**$17,500,340**	**$21,101,340**	**$0**

Lake County Forest Preserves



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General Program Statement

The Natural Resources Department implements evidence-based restoration and 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, sustain their ecosystem services 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 2026

1. Aggressively pursue and take a leadership role with strategic partnerships, productive collaborations, grant funding, and revenue opportunities.
2. Develop a Ten-Year Land Management Plan.
3. **Conserve Nature at a Landscape Scale**
   - Continue implementation of the Lake County Green Infrastructure Model and Strategy that recommends four 10,000-acre ecological complexes, which include large woodland, wetland and prairie habitats, Lake Michigan protection/restoration areas, water resource areas, and to determine the economic value of ecosystem services including carbon sequestration.
   - Continue pilot project for the removal of buckthorn around Middlefork Savanna Forest Preserve and communicating with area neighbors. Seek opportunities to expand the program across the District.

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

4. Prevent Species Loss

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

- Continue collaboration with the Chicago Botanic Garden to develop recovery protocols for rare plant species that require augmented management to ensure their persistence in Lake County, including ginseng, goldenseal, and hoary puccoon.
- Continue collaboration with Chicago Wilderness, Peggy Notebaert Nature Museum, and Lincoln Park Zoo for the development of re-introduction strategies for Blanding's turtle, massasauga rattlesnake, spotted salamander, and the wood frog.
- Continue the operation of the native seed nursery, producing seed for restoration projects that are not available in the commercial marketplace. Provide seed and plugs of rare local genotypes for installation in high quality restoration areas. Expand program to include aquatic emergent species.
- Continue District's annual reforestation program, planting native trees and shrubs, focusing these efforts on potential 1,000-acre woodland complexes.
- Continue implementation of the Deer Management Program, including the strategic expansion of the program.

5. Improve Water Quality

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

6. Data-driven Conservation

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

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PERFORMANCE MEASUREMENTS	2023 ACTUAL	2024 ACTUAL	2025 ESTIMATED	2026 PROJECTED
Prairie, Woodland, Wetlands Seeded (acres)	91	259	250	350
Reforestation (trees/shrubs planted)	2,071	1,524	2,190	2,100
Prescribed Burn Management (acres)	2,220	4,000	2,000	3,200
Small Invasive Tree and Shrub Control (acres)	438	566	400	300
Selective Clearing Projects (acres)	183	373	400	350
Herbaceous Invasive Plant Control (acres)	5,034	6,721	6,250	6,500
Volunteer Stewardship (hours)	16,351	15,865	15,500	15,500
Native Seed Nursery Seed (value)	$161,953	$213,888	$190,000	$185,000

FULL TIME EQUIVALENT (FTE)	2023	2024	2025	2026
NATURAL RESOURCES	35.71	37.71	37.57	38.57

	2025 Budget	2025 Estimate	2026 Request
Funding Sources			
Development Fund Tax Levy	$4,987,362	$3,308,453	$4,470,228
Retirement Fund Tax Levy	464,880	475,079	500,540
Grants and Donations	1,542,837	1,470,587	336,368
Land and Building Rentals	185,000	157,508	169,580
Other Revenues	27,300	39,500	28,300
Use of Fund balance	102,104	555,211	58,620
Total Funding	**7,309,483**	**6,006,337**	**5,563,636**
Expenditures			
Salaries (38.57 FTE)	2,944,112	2,723,481	2,947,840
Benefits	510,880	481,320	497,503
Payroll taxes and IMRF costs	464,880	430,040	500,540
Commodities	211,672	200,155	185,974
Contractuals	2,580,532	1,574,919	1,365,944
Total Operating Expenses	**6,712,076**	**5,409,915**	**5,497,801**
Capital	597,407	596,422	65,835
Total Expenditures	**$7,309,484**	**$6,006,337**	**$5,563,636**

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Expenditures					
Personnel					
Salaries & Wages	2,083,474	2,406,115	2,429,918	2,410,089	2,493,239
Part Time Wages	42,719	80,872	120,924	142,991	117,522
Overtime Wages	24,379	18,628	35,000	21,365	35,000
Sick Pay Reimbursement	7,537	5,742	9,500	9,500	7,500
Health Insurance	403,701	447,053	468,927	472,258	488,507
Total Personnel	**$2,561,810**	**$2,958,409**	**$3,064,269**	**$3,056,203**	**$3,141,768**
Commodities					
Office Supplies	1,632	899	1,200	1,100	1,000
Books, Periodicals, Manuals	403	35	300	300	150
Postage	1,710	362	1,900	1,188	1,400
Uniforms	7,389	13,041	10,600	11,200	10,600
Small Tools & Equipment	9,299	9,655	19,747	20,950	14,024
Ground Maintenance Supplies	103,611	147,200	111,000	106,070	105,000
Operating Supplies	51,327	49,236	50,300	56,288	53,800
Total Commodities	**$175,371**	**$220,428**	**$195,047**	**$197,095**	**$185,974**
Contractuals					
Legal Fees	7,623	11,887	10,000	11,000	8,000
Computer Fees & Services	2,630	1,313	4,786	5,418	4,390
Consulting Fees	166,076	196,093	291,192	195,000	217,000
Advertising	419	407	1,800	480	1,800
Printing	1,134	63	6,000	5,000	0
Dues & Subscriptions	13,108	24,197	13,980	15,150	13,980
Licenses & Permits	6,286	596	8,000	5,000	8,000
Natural Gas	5,661	4,345	6,960	8,410	7,900
Electricity	10,502	13,917	0	0	0
Telephone	22,780	23,908	24,950	24,754	24,950
Water & Sewer	769	856	0	0	0
Disposal Services	126	196	0	135	0
Pest Control	112	112	110	0	110
Insect Management Control	208,060	133,558	392,744	137,000	45,000
Ecological Land Management Contract	329,903	446,012	425,000	225,000	425,000
Repairs & Maintenance Building	4,169	6,573	3,130	6,604	3,130
Repairs & Maintenance Grounds	0	0	5,000	0	5,000
Equipment Rental	32,504	15,674	48,844	40,000	45,500
Vehicle Replacement Charge	107,540	108,940	144,250	144,250	89,960
IT Replacement Charge	34,380	32,670	30,750	30,750	38,000
Equipment Replacement Charge	84,210	121,890	128,585	128,585	127,524
Certifications and Education	5,709	5,166	4,050	2,000	4,050
Professional Development	12,422	14,453	10,550	10,000	11,550
Mileage Reimbursement	3,517	5,180	5,100	934	5,100
Miscellaneous Contractuals	74,831	55,441	248,308	20,884	24,500
Total Contractuals	**$1,134,472**	**$1,223,446**	**$1,814,089**	**$1,016,353**	**$1,110,444**
Total Operating Expenses	**$3,871,653**	**$4,402,284**	**$5,073,404**	**$4,269,651**	**$4,438,186**
Capital Outlay					
Capital Improvements-Preserves	0	41,015	10,985	10,000	0
Motor Vehicles	0	0	0	0	40,000
Heavy Equipment	382,547	261,784	0	0	0
Office Equipment	0	14,057	0	0	0
Machinery & Tools	0	0	13,282	13,282	25,835
Miscellaneous Capital	14,004	12,030	68,153	68,153	0
Total Capital Outlay Expenditures	**$396,550**	**$328,887**	**$92,420**	**$91,435**	**$65,835**
Non-Operating Expenses					
Principal Payment Lease	1,250	1,269	0	0	0
Interest Expense Lease	71	52	0	0	0
Total Non-Operating Expenses	**$1,321**	**$1,321**	**$0**	**$0**	**$0**
Total Expenditures	**$4,269,524**	**$4,732,492**	**$5,165,824**	**$4,361,086**	**$4,504,021**

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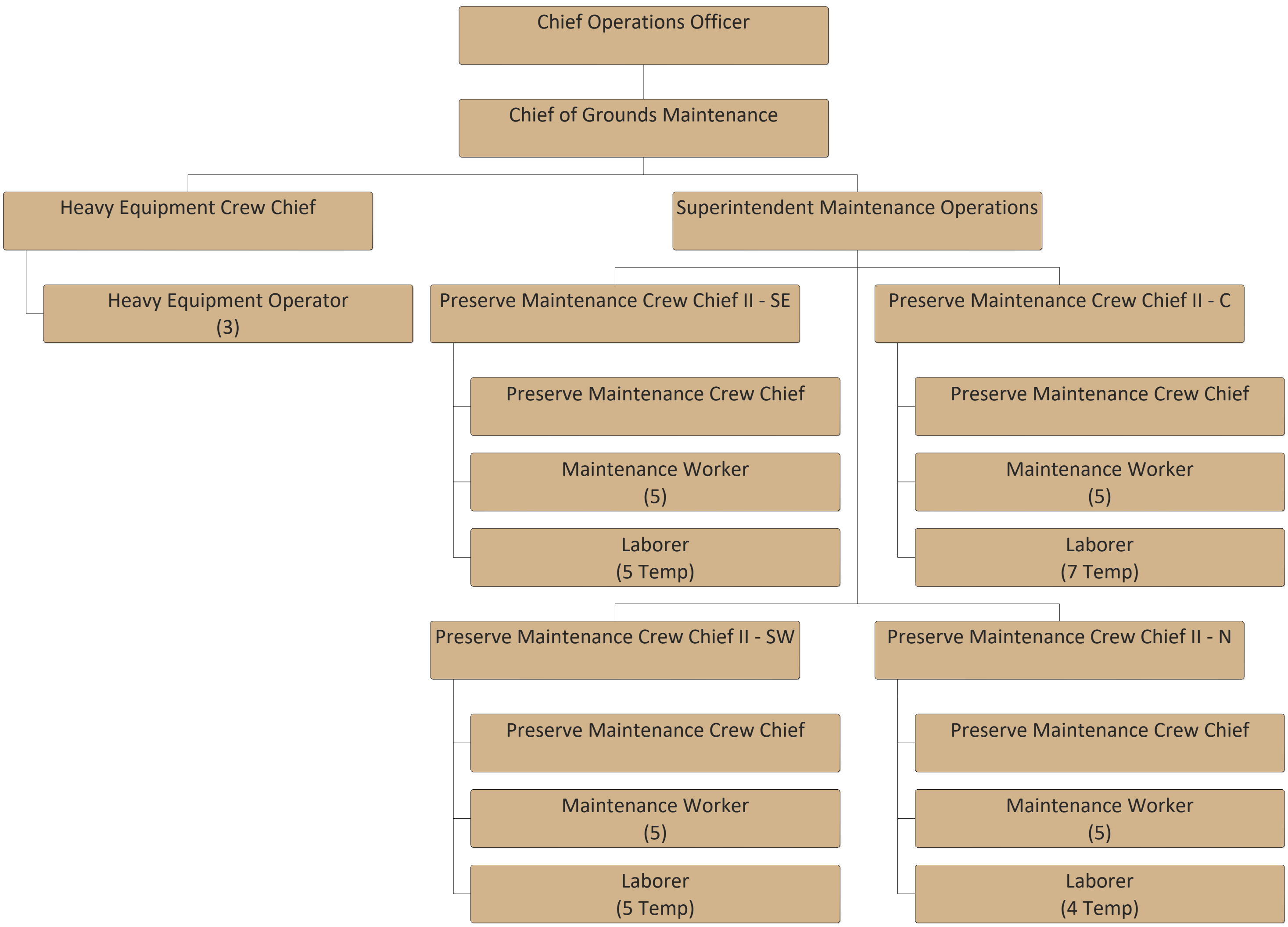
	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Expenditures					
Personnel					
Part Time Wages	75,225	110,876	177,991	64,210	206,480
FICA Contributions	5,755	8,482	13,689	4,912	15,796
Total Expenditures	**$80,980**	**$119,358**	**$191,680**	**$69,122**	**$222,276**

Operations - Grounds Maintenance Dept.

42.31 FTE



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General Program Statement

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

Key Objectives for 2026

- 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	2023 ACTUAL	2024 ACTUAL	2025 ESTIMATED	2026 PROJECTED
Improved Sites	47	47	47	47
Unimproved Sites	16	16	18	18
Trail Miles Maintained	206	208	210	211
Parking Lots Maintained	146	146	147	147

FULL TIME EQUIVALENT (FTE)	2023	2024	2025	2026
Operations – Grounds Maintenance	42.31	42.31	42.31	42.31

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	2025 Budget	2025 Estimate	2026 Request
Funding Sources			
General Corporate Fund Tax Levy	$3,929,122	$4,152,202	$4,074,161
Development Fund Tax Levy	1,168,140	1,040,712	1,174,967
Retirement Fund Tax Levy	484,510	505,880	539,230
Other Revenue	16,000	24,730	16,000
Total Funding	**5,597,772**	**5,723,524**	**5,804,358**
Expenditures			
Salaries (42.31 FTE)	3,068,488	3,203,771	3,175,700
Benefits	692,998	641,384	649,944
Payroll taxes and IMRF costs	484,510	505,880	539,230
Commodities	445,201	449,401	471,200
Contractuals	873,575	890,088	892,284
Total Operating Expenses	**5,564,772**	**5,690,524**	**5,728,358**
Capital	33,000	33,000	76,000
Total Expenditures	**$5,597,772**	**$5,723,524**	**$5,804,358**

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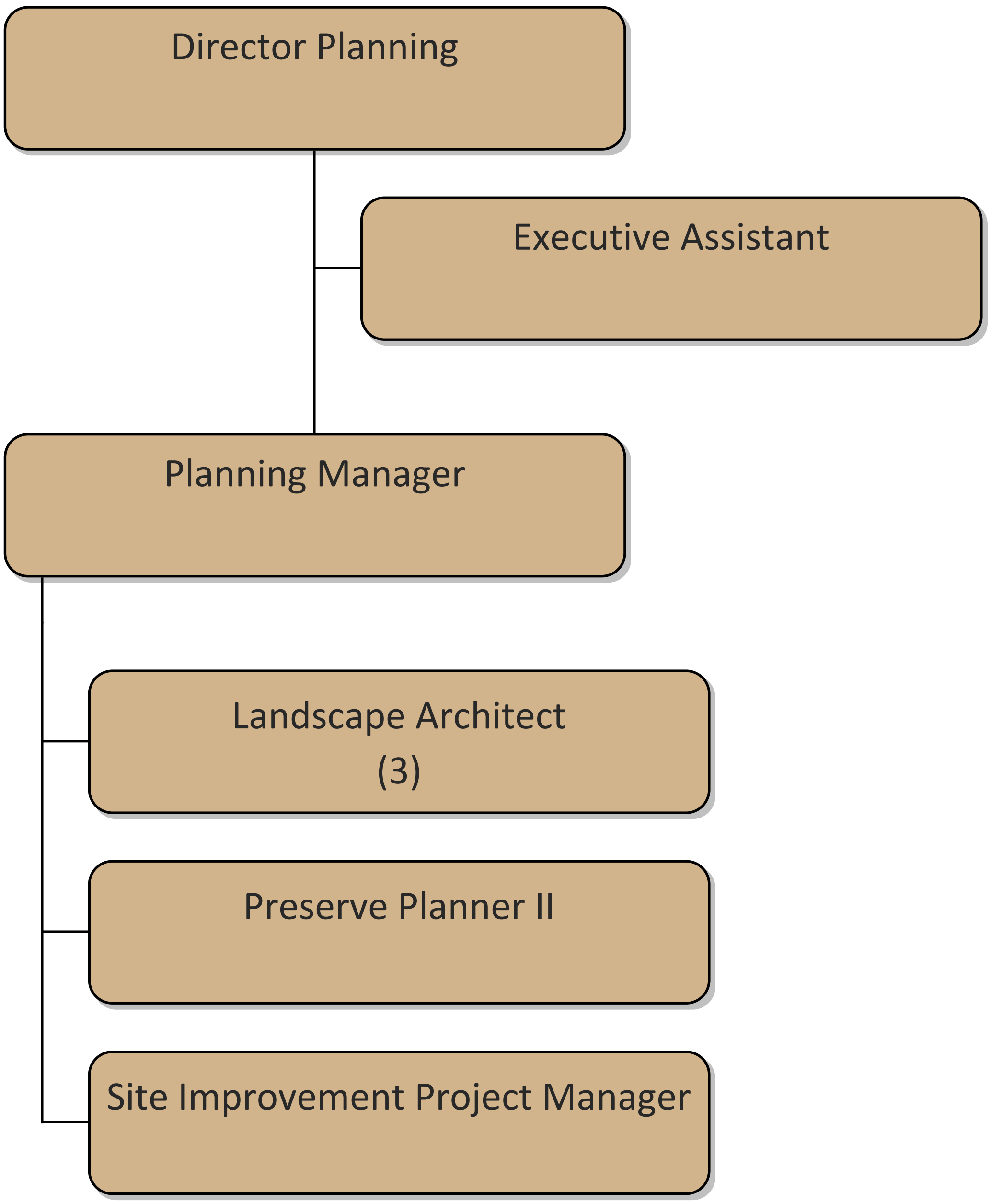
	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Expenditures					
Personnel					
Salaries & Wages	2,094,479	2,402,960	2,109,083	2,236,363	2,164,007
Part Time Wages	198,661	155,996	299,145	389,562	341,280
Overtime Wages	43,848	42,212	69,200	78,783	69,200
Sick Pay Reimbursement	1,961	3,080	7,050	3,500	4,000
Health Insurance	564,972	541,943	543,743	535,226	516,562
Total Personnel	**$2,903,920**	**$3,146,190**	**$3,028,221**	**$3,243,434**	**$3,095,049**
Commodities					
Postage	29	0	0	0	0
Uniforms	13,276	26,550	19,200	19,200	20,200
Small Tools & Equipment	20,738	25,606	16,000	16,000	16,000
Building Maintenance Supplies	22	1,136	0	0	0
Ground Maintenance Supplies	66,884	61,256	90,001	90,001	110,000
Equipment Maintenance Supplies	108	555	0	0	0
Inventory Variances	0	0	0	0	0
Landscaping, Trees, Shrubs	3,200	2,642	5,000	5,000	5,000
Operating Supplies	97,204	113,177	96,500	96,500	101,500
Total Commodities	**$201,461**	**$230,922**	**$226,701**	**$226,701**	**$252,700**
Contractuals					
Computer Fees & Services	1,632	3,623	2,000	3,390	2,500
Advertising	1,210	0	0	0	0
Dues & Subscriptions	324	0	0	0	0
Telephone	19,412	21,378	22,000	21,634	22,580
Disposal Services	103,144	117,797	119,500	119,500	126,000
Repairs & Maintenance Grounds	192,084	184,859	220,140	220,140	220,630
Equipment Rental	5,938	618	4,800	4,800	4,800
Vehicle Replacement Charge	121,110	121,790	119,520	119,520	130,180
IT Replacement Charge	28,600	24,850	25,030	25,030	32,250
Equipment Replacement Charge	117,070	114,470	120,620	120,620	129,882
Certifications and Education	10,549	17,065	6,640	17,726	11,640
Professional Development	3,059	14,589	14,200	18,687	14,200
Mileage Reimbursement	132	0	0	0	0
Miscellaneous Contractuals	4,652	1,810	2,750	2,750	2,750
Total Contractuals	**$608,916**	**$622,848**	**$657,200**	**$673,797**	**$697,412**
Total Operating Expenses	**$3,714,296**	**$3,999,960**	**$3,912,122**	**$4,143,932**	**$4,045,161**
Capital Outlay					
Motor Vehicles	35,610	0	0	0	0
Heavy Equipment	0	68,861	33,000	33,000	45,000
Total Capital Outlay Expenditures	**$35,610**	**$68,861**	**$33,000**	**$33,000**	**$45,000**
Total Expenditures	**$3,749,906**	**$4,068,821**	**$3,945,122**	**$4,176,932**	**$4,090,161**


Director Planning
Executive Assistant
Planning Manager
Landscape Architect (3)
Preserve Planner II
Site Improvement Project Manager

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, enhance and extend greenways and trail corridors and preserve natural resource areas.

Key Objectives for 2026

- Continue implementation of the approved Ten-Year Capital Improvement Plan.
- Continue analyzing and prioritizing rehabilitation and redevelopment opportunities at 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.
- Continue 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, which are planned to commence in 2028.
- Continue coordinating with the Illinois Department of Transportation (IDOT) to plan and complete the Millennium Trail segments along Illinois Route 173 between Ethel's Woods and Pine Dunes Forest Preserves and along Illinois Route 45 between McDonald Woods and Raven Glen Forest Preserves.
- Continue implementation of the Phase I funded portions of the Board-approved Lakewood Master Plan improvements.
- Continue working with LCDOT on the maintenance and monitoring of Buffalo Creek Forest Preserve wetland mitigation bank.
- Continue coordinating with LCDOT on road improvement projects adjacent to various Preserves.

- Continue coordinating with the Libertyville Township Road District and Village of Libertyville for the improvements to the Rockland Road Bridge and re-alignment of trails connecting to the Des Plaines River Trail at Old School Forest Preserve.

- 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; Route 22 road improvement project and shared-use path adjacent to Egret Marsh and Heron Creek Forest Preserves.

- Continue implementing the District's annual repair of existing roads, parking and trails program.

- Continue the District's annual tree and shrub planting program.

- Continue assisting with the design and implementation of phase 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 Lake Marie Forest Preserve.

- 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 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.

- Continue work on planning for a purpose-built, net-zero General Offices and the Bess Bower Dunn Museum.

- 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 continue development of design plans, procedures and standards for implementation of the new system.

PLANNING	2023	2024	2025	2026
FULL TIME EQUIVALENT (FTE)	10.6	12.06	*8.0	8.0

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

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	2025 Budget	2025 Estimate	2026 Request
Funding Sources			
Development Fund Tax Levy	$537,941	$1,168,726	$1,074,758
Retirement Fund Tax Levy	127,270	98,860	132,970
Grants and Donations	195,019	98,200	0
Investment Income (Development Fund)	215,000	402,660	480,000
Other Revenues	16,970	16,970	1,000
Use of Fund balance	6,868,643	5,961,478	6,720,000
Total Funding	**7,960,843**	**7,746,894**	**8,408,728**
Expenditures			
Salaries (8 FTE)	806,003	626,086	783,124
Benefits	160,204	135,306	200,051
Payroll taxes and IMRF costs	127,270	98,860	132,970
Commodities	12,825	12,825	33,150
Contractuals	451,810	473,146	211,701
Total Operating Expenses	**1,558,112**	**1,346,223**	**1,360,996**
Capital (includes CIP)	6,402,731	6,400,672	7,047,732
Total Expenditures	**$7,960,843**	**$7,746,894**	**$8,408,728**

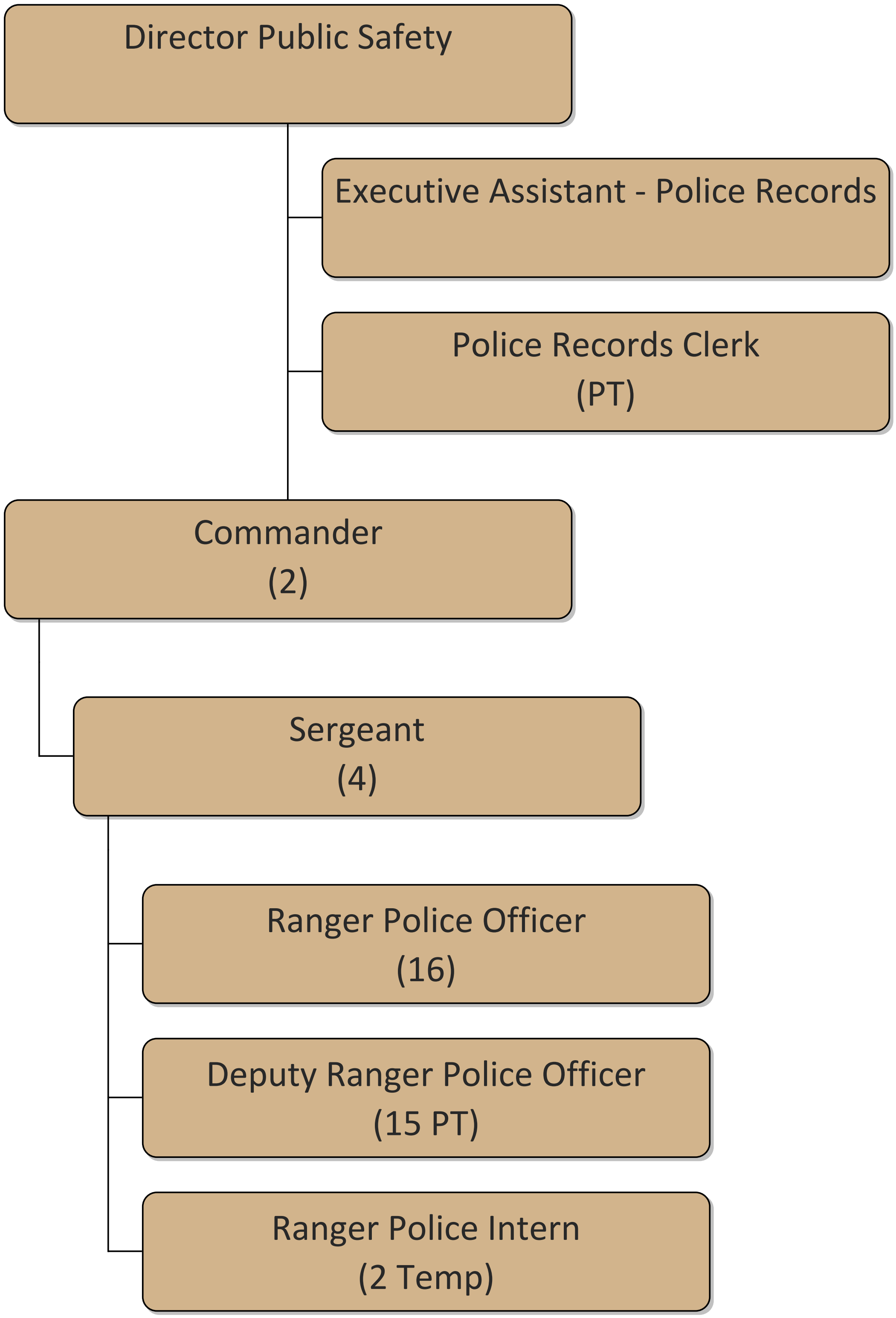
Lake County Forest Preserves

Budget Request 2026
2000 Land Development Fund
Planning Department

	*2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Expenditures Personnel					
Salaries & Wages	914,922	620,965	801,203	622,586	780,624
Part Time Wages	32,280	0	0	0	0
Sick Pay Reimbursement	17,985	49,997	4,800	3,500	2,500
Budgeted Salary Adjustment	0	0	(70,000)	0	(70,000)
Health Insurance	147,062	111,034	160,204	135,306	200,051
Total Personnel Commodities	**$1,112,249**	**$781,996**	**$896,207**	**$761,392**	**$913,175**
Office Supplies	2,227	1,082	2,000	2,000	2,000
Software	0	0	2,700	2,700	2,700
Computer Hardware	0	0	2,500	2,500	2,500
Books, Periodicals, Manuals	280	0	135	135	400
Postage	231	8	490	490	200
Uniforms	139	69	750	750	1,600
Ground Maintenance Supplies	0	0	0	0	20,000
Equipment Maintenance Supplies	0	265	250	250	250
Operating Supplies	9,732	3,495	4,000	4,000	3,500
Total Commodities Contractuals	**$12,609**	**$4,919**	**$12,825**	**$12,825**	**$33,150**
Architect Fees	8,016	12,832	49,168	36,168	10,000
Legal Fees	24,426	12,068	17,500	17,500	0
Engineering Fees	2,409	42,075	35,719	35,719	10,000
Computer Fees & Services	69,180	19,245	13,050	17,690	22,600
Consulting Fees	116,437	112,930	170,518	130,716	20,000
Advertising	4,092	174	2,400	2,400	0
Printing	170	259	100	100	100
Dues & Subscriptions	6,000	3,973	4,270	4,270	4,450
Electricity	10,502	13,917	14,930	12,712	13,000
Telephone	5,962	3,485	4,050	3,858	4,050
Water & Sewer	769	856	880	938	950
Disposal Services	126	196	270	270	270
Pest Control	112	112	110	110	110
Repairs & Maintenance Building	4,150	6,261	4,100	6,260	4,100
Repairs & Maintenance Grounds	0	11,085	100,000	100,000	80,000
Repairs & Maintenance Equipment	3,115	0	250	250	250
Equipment Rental	1,072	3,217	2,670	4,800	2,670
Vehicle Replacement Charge	11,080	6,745	13,900	13,900	13,460
IT Replacement Charge	20,480	10,475	9,380	9,380	14,520
Equipment Replacement Charge	1,200	600	1,200	1,200	1,056
Certifications and Education	497	95	1,670	1,670	1,315
Professional Development	9,580	764	5,500	5,500	8,500
Mileage Reimbursement	290	0	175	175	300
Real Estate & Drainage Taxes	25,878	0	0	0	0
Miscellaneous Contractuals	78	0	0	0	0
Total Contractuals	**$325,622**	**$261,364**	**$451,810**	**$405,586**	**$211,701**
Total Operating Expenses	**$1,450,480**	**$1,048,278**	**$1,360,842**	**$1,179,803**	**$1,158,026**
Capital Outlay					

	*2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Buildings & Structures	33,181	1,291,910	55,813	55,813	0
Capital Improvements-Preserves	2,546,660	5,716,468	6,322,919	6,320,859	7,047,732
Computer Hardware	11,988	0	0	0	0
Lease Outlay	0	0	0	0	0
Subscription Outlay	70,148	0	0	0	0
Miscellaneous Capital	0	0	24,000	24,000	0
Total Capital Outlay	**$2,661,977**	**$7,008,378**	**$6,402,731**	**$6,400,672**	**$7,047,732**
Non-Operating Expenses					
Principal Payment Lease	1,250	1,269	0	0	0
Principal Payment Subscription	22,500	0	0	0	0
Interest Expense - Lease	71	52	0	0	0
Total Non-Operating Expenses	**$23,821**	**$1,321**	**$0**	**$0**	**$0**
Total Expenditures	**$4,136,278**	**$8,057,977**	**$7,763,573**	**$7,580,474**	**$8,205,758**

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


Director Public Safety
Executive Assistant - Police Records
Police Records Clerk (PT)
Commander (2)
Sergeant (4)
Ranger Police Officer (16)
Deputy Ranger Police Officer (15 PT)
Ranger Police Intern (2 Temp)

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 for our visiting public and a deterrent to undesirable activities.

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

Key Objectives for 2026

- Complete the accreditation process through the Illinois Law Enforcement Accreditation Program.
- Continue implementation of body-worn cameras and vehicle cameras 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.

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PERFORMANCE MEASUREMENTS	2023 ACTUAL	2024 ACTUAL	2025 ESTIMATED	2026 PROJECTED
Public Safety (Ranger) Response Activity	1,752	25,307*	35,600	41,000
Preserve Gates Opened/Closed Daily	65	65	67	67
Picnic Permits	1,473	1.467	2,100	2,100
Annual Dog Permits	8,294	7,073	7,000	7,000
Daily Dog Permits	11,142	11,145	11,500	11,500
Annual Horse Permits	134	121	140	140
Youth Group Camping Permits	53	35	25**	25
Model Airplane Permits	51	78	70	70

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

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

FULL TIME EQUIVALENT (FTE)	2023	2024	2025	2026
Public Safety	29.56	29.07	28.66	29.90

	2025 Budget	2025 Estimate	2026 Request
Funding Sources			
General Corporate Fund Tax Levy	$2,910,785	$3,011,001	$3,186,199
Retirement Fund Tax Levy	435,990	474,760	487,150
Permits	878,500	879,350	804,000
Other Revenues	48,100	60,900	76,250
Total Funding	**4,273,375**	**4,426,011**	**4,553,599**
Expenditures			
Salaries (29.90 FTE)	2,761,176	3,006,729	2,868,992
Benefits	491,404	357,156	434,552
Payroll taxes and IMRF costs	435,990	474,760	487,150
Commodities	79,250	79,250	84,150
Contractuals	471,555	484,116	678,755
Total Operating Expenses	**4,239,375**	**4,402,011**	**4,553,599**
Capital	34,000	24,000	0
Total Expenditures	**$4,273,375**	**$4,426,011**	**$4,553,599**

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Budget Request 2026
1000 General Corporate Fund
Public Safety Department

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Expenditures Personnel					
Salaries & Wages	1,969,983	2,144,383	2,237,593	2,145,819	2,382,180
Part Time Wages	348,445	317,753	325,583	356,331	222,812
Overtime Wages	182,903	344,385	185,000	497,264	250,000
Sick Pay Reimbursement	13,236	70,387	13,000	7,315	14,000
Health Insurance	393,800	370,388	491,404	357,156	434,552
Total Personnel	**$2,908,367**	**$3,247,295**	**$3,252,580**	**$3,363,885**	**$3,303,544**
Commodities					
Office Supplies	3,028	2,547	3,000	3,000	3,000
Books, Periodicals, Manuals	0	0	250	250	250
Postage	4,198	5,130	5,000	5,000	5,000
Uniforms	43,808	34,634	43,000	43,000	47,400
Small Tools & Equipment	6,895	2,226	7,000	7,000	7,000
Operating Supplies	19,819	15,622	21,000	21,000	21,500
Total Commodities	**$77,746**	**$60,158**	**$79,250**	**$79,250**	**$84,150**
Contractuals					
Computer Fees & Services	30,793	33,580	47,420	47,420	47,420
Merchant Credit Card Fees	31,382	35,343	35,800	35,800	35,800
Advertising	1537	994	0	0	0
Printing	4,888	5,383	5,000	5,000	5,000
Dues & Subscriptions	5,966	6,820	6,230	6,230	6,345
Telephone	13,861	14,134	16,930	16,746	17,520
Repairs & Maint. Equipment	0	0	500	500	2,952
Equipment Rental	787.08	45	63,800	63,800	129,090
Vehicle Replacement Charge	118,930	135,580	143,460	143,460	109,020
IT Replacement Charge	27,730	26,850	29,630	29,630	41,540
Equipment Replacement Chrg	1,940	1,940	4,415	4,415	5,598
Certifications and Education	10,772	1,584	11,950	24,695	27,750
Professional Development	10,180	13,645	17,000	17,000	12,500
Mileage Reimbursement	94.06	454	500	500	500
Fees to County	60,000	0	60,000	60,000	210,000
Miscellaneous Contractuals	(1,009)	22,633	28,920	28,920	27,720
Total Contractuals	**$317,852**	**$298,986**	**$471,555**	**$484,116**	**$678,755**
Total Operating Expenses	**$3,303,966**	**$3,606,440**	**$3,803,385**	**$3,927,251**	**$4,066,449**
Capital Outlay					
Radio Equipment	0	0	10,000	0	0
Machinery & Tools	29,998	0	24,000	24,000	0
Total Capital Outlay Expenditures	**$29,998**	**$0**	**$34,000**	**$24,000**	**$0**
Total Expenditures	**$3,333,964**	**$3,606,440**	**$3,837,385**	**$3,951,251**	**$4,066,449**

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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 $23,786,779 or 1.4% lower than the prior year modified budget of $24,124,066. Revenues for 2026 are projected to fall due to declines in grant revenues, replacement tax revenues and permit fees.

- ***Property Taxes*** – The tax levy rate for 2026 is estimated at 51.9 cents per $1,000 (0.0519) of equalized assessed value which is slightly below the maximum amount allowed under State statute. The 2026 property tax revenue of $18,504,550 is based on an increase in the Equalized Assessed Valuation for 2025 of 7.0% and an increase in the consumer price index (CPI) of 2.9%. 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, by 5.9% in 2023 and by 9.3% in 2024.

- ***Replacement Tax*** – The replacement tax revenues are expected to decline in 2026. 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 $3,882,229 which is 18.5% lower than last year's modified budget. The declines include grants and contributions -$1.2 million (-89.7%), and permit fees -$76,400 (8.4%). Grants and donations are down due mostly to a grant for a capital project related to the redevelopment of the Lakewood preserve. Permit fees are down due to declining annual dog exercise area permits. Offsetting the declines mentioned above the District anticipates increases in investment income (44.4%), charges for sales and services (1.1%), increases in programs and admissions (22.7%), concessionaire revenue (20%) and other revenue (45.3%).

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

	FY 2025 Budget	% of Total	FY 2026 Budget	% of Total	Amount Change	% Change
Property Taxes	$17,560,140	72.79%	$18,504,550	77.79%	$944,410	5.38%
Replacement Tax	1,800,000	7.46%	1,400,000	5.89%	(400,000)	-22.22%
Grants and Donations	1,334,016	5.53%	137,500	0.58%	(1,196,516)	-89.69%
Land and Building Rentals	397,680	1.65%	397,600	1.67%	(80)	-0.02%
Charges for Service and Sales	1,035,020	4.29%	1,046,520	4.40%	11,500	1.11%
Permits	907,500	3.76%	831,100	3.49%	(76,400)	-8.42%
Easement and Licenses	27,780	0.12%	28,476	0.12%	696	2.51%
Programs and Admissions	153,920	0.64%	188,823	0.79%	34,903	22.68%
Investment Income	450,000	1.87%	650,000	2.73%	200,000	44.44%
Concessionaire Revenue	250,000	1.04%	300,000	1.26%	50,000	20.00%
Other Revenue	208,010	0.86%	302,210	1.27%	94,200	45.29%
	$24,124,066	**100.00%**	**$23,786,779**	**100.00%**	**($337,287)**	**-1.40%**

The General Corporate Fund operating budget is $23,756,198 or 3.9% higher than the prior year modified budget of $22,872,460. 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 2026 are as follows:

- ***Personnel*** – Salaries and benefits increased 2.9% to $16,812,917. The 2026 budget includes a 3.0% salary increase, a $250,000 vacancy/force reduction factor, and an increase of 1.62 full-time equivalent positions (FTE's). While health and dental insurance costs are going up by 6% and 9% respectively the overall increase is less than 1% due to many staff changing policy options to less expensive plans.

- ***Commodities*** – Commodities increased $53,921 or 3.2%. Cost increases for grounds maintenance and equipment maintenance supplies and the cost of goods sold account for most of the increase. Inflation and increased demand are the primary causes. Most other commodities' budgets remained relatively flat or increased slightly.

- ***Contractuals*** – Contractuals increased $351,188 or 7.2%. Areas that have increased include computers fees, advertising, outside repair and maintenance, electricity and certification expenses. Repairs and maintenance and electricity have gone up due to increased pricing. Computer fees and services are increasing due to planned software additions. These increases are offset in part by reduced spending on consulting, printing and vehicle replacement costs.

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

	FY 2025 Budget	% of Total	FY 2026 Budget	% of Total	Amount Change	% Change
OPERATING BUDGET BY OBJECT:						
Salaries & Benefits	$16,334,289	71.4%	$16,812,917	70.8%	$478,628	2.9%
Commodities	1,693,187	7.4%	1,747,108	7.4%	53,921	3.2%
Contractuals	4,844,985	21.2%	5,196,173	21.9%	351,188	7.2%
Total Operating Budget	**$22,872,460**	**100.0%**	**$23,756,198**	**100.0%**	**$883,738**	**3.9%**
OPERATING BUDGET BY FUNCTION:						
General District	$1,198,541	5.2%	$1,156,744	4.9%	($41,797)	-3.5%
Administration	2,702,828	11.8%	2,737,297	11.5%	34,469	1.3%
Community Engagement and Partnerships	2,465,147	10.8%	2,518,996	10.6%	53,849	2.2%
Education	2,731,780	11.9%	2,849,330	12.0%	117,550	4.3%
Facilities	4,690,842	20.5%	4,943,052	20.8%	252,210	5.4%
Finance	1,367,815	6.0%	1,439,169	6.1%	71,354	5.2%
Operations Grounds	3,912,122	17.1%	4,045,161	17.0%	133,039	3.4%
Public Safety	3,803,385	16.6%	4,066,449	17.1%	263,064	6.9%
Total Operating Budget	**$22,872,460**	**100.0%**	**$23,756,198**	**100.0%**	**$883,738**	**3.9%**

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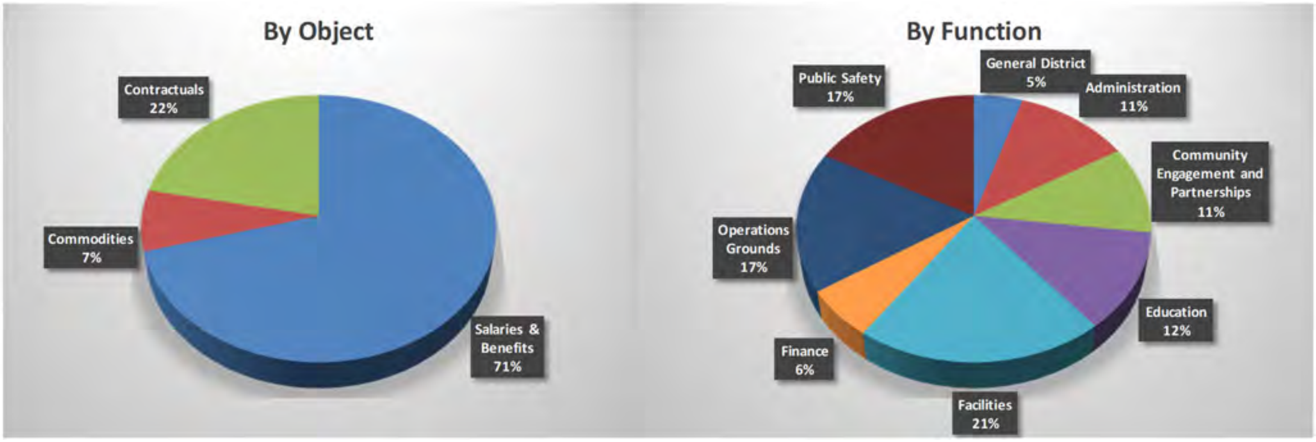
General Corporate Fund
2026 Operating Expenditures - $23,756,198



- ***Capital Expenditures*** – The capital budget includes projects totaling $1,925,940. These projects include:
  - Capital Improvement Program projects: habitat restoration, infrastructure improvements, preserve tree planting and reforestation, paving and ADA improvements ($1,538,940).
  - Heavy equipment additions ($170,000)
  - Building improvements and furniture ($217,000)

- ***Interfund Transfers -*** The General Corporate Fund will transfer funds from operations and fund balance to other funds as follows:
  - Transfer to the Capital Facilities Improvement Fund for future facility enhancements: $200,000.

Lake County Forest Preserves

Budget Request 2026
1000 General Corporate Fund

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Revenues					
Property Tax	17,491,954	17,496,415	17,560,140	17,560,140	18,504,550
Replacement Tax	2,954,629	1,734,168	1,800,000	1,400,000	1,400,000
Interest from Investments	638,313	945,822	450,000	805,140	650,000
Interest from Tax Distribution	1,439	20,086	0	0	0
Gain/Loss Due to MV Adj	636,869	524,613	0	0	0
Sale of Fixed Assets	267	10,025	6,000	12,214	6,000
Insurance Claim	36,077	15,000	0	0	0
Litigation Proceeds	0	30,000	0	0	0
Lake County Fuel Revenue	85,853	233,205	100,000	100,000	100,000
Land & Building Leases	339,477	386,591	392,400	399,700	392,400
Miscellaneous Revenue	213,380	199,148	141,310	171,472	184,510
District Housing Rental	41,316	12,004	5,280	5,280	5,200
Licenses	28,742	28,742	27,780	27,780	28,476
Shipping Revenue	261	984	24,500	15,500	500
General Program Fees	52,499	62,352	40,420	61,330	54,160
Youth Program Fees	26,147	30,617	18,500	18,500	18,100
Research Services	1,028	31	0	0	0
Admissions	46,177	69,959	40,000	70,000	61,563
Administrative Fee	0	0	0	0	75,000
Traveling Exhibit Permit Fees	52,548	19,963	22,500	31,000	0
Donations	243,213	204,110	314,016	319,766	137,500
Other Grants	0	3,019	20,000	20,000	0
State Grant	190,000	90,367	1,000,000	1,000,000	0
Federal Grant	0	148,440	0	0	0
Picnic Permits	170,860	174,402	152,000	152,000	152,000
Camping Permits	3,130	2,410	2,000	2,050	2,000
Dog Permits	517,480	461,945	560,000	560,000	450,000
Daily Dog Permits	185,703	194,885	140,000	140,000	175,000
Horse Permits	9,994	9,470	9,500	9,500	9,500
Model Aircraft Permits	2,560	3,480	2,000	2,800	2,500
Special Use Permits	27,456	15,920	25,000	25,000	25,000
Vendor Permits	12,500	15,900	15,000	15,000	15,000
Fishing Permits	0	(64)	2,000	2,000	100
Fines	1,133	5,654	1,200	1,200	1,200
Ordinance Violations	40,700	33,599	35,000	35,000	35,000
Merchandise Sales	35,250	72,680	35,000	50,100	50,000
Food and Beverage Sales	184,574	236,852	229,000	229,749	278,000
Boat In/Out Service	36,590	36,070	30,000	46,065	40,000
Boat Storage	89,033	85,830	85,000	85,000	85,000
Concessionaire Revenue	423,375	226,323	250,000	250,000	300,000
Daily Boat Launch Non-	5,370	4,825	4,000	4,000	4,000
Daily Boat Launch Pass	16,445	11,544	18,000	18,000	12,000
Daily Boat Launch Pass	24,219	23,565	20,000	20,000	20,000
Daily Slip Fee	4,145	1,905	3,000	3,000	3,000
Equipment Rental	211,184	203,900	270,000	270,000	225,000
Interest Income-Leases	10,641	10,393	0	0	0
Marina Store Sales	1,825	1,975	3,000	3,000	2,000
Packaged Sales	2,583	3,144	2,020	3,258	2,520
Parking Fees	88,571	56,213	55,000	55,000	55,000
Seasonal Marina Slip-N	101,594	88,629	90,000	109,949	105,000
Seasonal Marina Slip-R	87,332	100,255	110,000	110,000	105,000
Trailer Storage	15,087	16,551	13,500	18,668	15,000
Total Revenues	**$25,389,520**	**$24,363,913**	**$24,124,066**	**$24,238,161**	**$23,786,779**

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Expenditures					
Personnel					
Salaries & Wages	11,027,052	12,476,524	12,466,086	12,477,556	12,864,059
Part Time Wages	826,288	707,706	1,115,823	1,366,355	1,111,960
Overtime Wages	231,912	390,283	259,850	602,733	328,950
Sick Pay Reimbursement	68,950	91,947	32,600	48,467	29,600
Commissioners Salaries	79,000	81,898	79,000	79,000	79,000
Budgeted Salary Adjustment	0	0	(250,000)	0	(250,000)
Health Insurance	2,362,404	2,400,276	2,630,930	2,344,409	2,649,348
Total Personnel	**$14,595,607**	**$16,148,634**	**$16,334,289**	**$16,918,520**	**$16,812,917**
Commodities					
Office Supplies	25,635	22,335	25,610	26,475	26,420
Furniture & Equipment	30,314	19,948	17,300	17,300	17,000
Digital Supplies	0	0	0	0	0
Software	7,343	3,313	12,600	9,600	12,600
Computer Hardware	6,181	13,580	14,650	14,650	13,500
Books, Periodicals, Manuals	214	182	500	500	500
Postage	96,999	186,427	167,905	167,970	149,265
Gasoline & Oil	348,707	458,516	410,500	410,500	410,500
Uniforms	70,010	78,794	76,975	76,685	82,225
Small Tools & Equipment	51,132	56,884	48,650	48,650	57,650
Building Maint. Supplies	112,493	160,982	106,600	106,600	106,400
Ground Maint. Supplies	68,644	72,133	90,001	90,001	110,000
Equipment Maint. Supplies	211,156	188,542	194,100	194,100	206,300
Vehicle Maint. Supplies	52,316	53,943	50,000	50,000	55,000
Inventory Variances	(16,502)	26,448	1,000	1,000	1,000
Landscaping, Trees, Shrubs	3,200	2,642	5,000	5,000	5,000
Operating Supplies	324,544	337,127	348,095	342,997	348,835
Employee Recognition	38,732	44,565	43,200	43,200	44,413
Cost of Goods Sold	80,966	118,341	80,500	80,500	90,500
COGS-Food & Beverage	0	0	0	0	10,000
Total Commodities	**$1,512,084**	**$1,844,700**	**$1,693,187**	**$1,685,728**	**$1,747,108**
Contractuals					
Legal Fees	504,319	420,181	425,000	400,000	425,000
Computer Fees & Services	362,778	350,705	586,997	583,959	681,692
Consulting Fees	119,351	206,593	363,304	311,795	250,545
Merchant Credit Card Fees	80,961	85,933	74,800	76,800	81,800
Advertising	99,153	123,093	87,600	127,600	106,070
Printing	148,926	237,661	263,438	298,034	241,680
Photography Services	695	1,800	1,800	1,800	2,400
Dues & Subscriptions	40,143	53,191	66,728	67,251	70,937
Licenses & Permits	12,017	13,106	13,260	13,260	12,330
Natural Gas	65,536	61,889	83,460	79,458	81,310
Electricity	306,350	398,308	415,160	415,638	483,186
Telephone	142,881	155,419	160,580	149,928	158,480
Water & Sewer	27,285	37,234	33,530	26,115	29,500
Disposal Services	104,780	119,364	121,350	121,350	127,850
Pest Control	7,094	6,144	8,920	8,920	9,080
Online Communications	7,068	8,499	6,350	6,350	12,700
Repairs & Maint. Building	93,874	139,758	165,570	168,470	172,630
Repairs & Maint. Grounds	199,020	194,075	231,140	231,140	232,630
Repairs & Maint. Equipment	111,535	141,533	150,230	155,271	160,332
Repairs & Maint. Vehicles	51,283	31,878	25,000	25,000	25,000

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	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Equipment Rental	24,440	25,836	105,480	113,401	176,120
Vehicle Replacement Charge	296,420	313,950	332,450	332,450	303,636
IT Replacement Charge	221,120	220,180	211,530	213,236	268,390
Equipment Replacement Chrg	124,840	121,770	130,395	130,395	137,890
Legislative Expenses	33,592	29,312	40,275	92,404	44,850
Certifications and Education	22,031	19,702	25,703	48,024	45,435
Professional Development	59,304	95,257	159,139	160,756	160,210
Mileage Reimbursement	6,105	6,199	8,603	8,053	9,350
Real Estate & Drainage Taxes	1,083	1,116	2,000	2,000	500
Fees to County	61,766	0	61,770	61,770	211,770
Miscellaneous Contractuals	449,156	482,309	483,423	524,134	472,870
Total Contractuals	**$3,784,907**	**$4,101,993**	**$4,844,985**	**$4,954,762**	**$5,196,173**
Total Operating Expenses	**$19,892,598**	**$22,095,327**	**$22,872,460**	**$23,559,010**	**$23,756,198**
Capital Outlay					
Buildings & Structures	394,062	440,078	789,031	714,031	0
Improvements to Buildings	15,417	19,800	206,567	206,567	0
Capital Imprvmts-Preserves	1,309,640	2,161,026	5,653,459	5,653,459	1,538,940
Paving, parking and lights	0	0	0	0	75,000
Motor Vehicles	35,610	0	0	0	0
Heavy Equipment	0	68,861	48,000	51,695	160,000
Radio Equipment	0	0	10,000	0	0
Computer Hardware	29,541	0	6,000	6,000	0
Computer Software	11,561	0	120,160	123,155	0
Furniture & Fixtures	3,170	0	0	0	100,000
Machinery & Tools	29,998	0	0	0	10,000
Lease Outlay	0	372,381	0	0	0
Subscription Outlay	70,254	35,997	0	0	0
Miscellaneous Capital	2,000	0	22,000	22,000	42,000
Total Capital Outlay	**$1,901,252**	**$3,098,143**	**$6,855,217**	**$6,776,907**	**$1,925,940**
Total Expenditures	**$21,793,851**	**$25,193,469**	**$29,727,678**	**$30,335,917**	**$25,682,138**
Non-Operating					
Lease Liability Issued	(70,254)	(372,381)	0	0	0
Subscription Liability Issued	0	(35,997)	0	0	0
Principal Payment Lease	12,767	36,169	8,250	7,091	8,500
Principal Payment Subscription	23,122	46,794	0	0	0
Interest Expense - Lease	728	531	340	340	80
Interest Expense-Subscription	279	1,077			
Total Non-Operating	**($33,358)**	**($323,807)**	**$8,590**	**$7,431**	**$8,580**
Funding Transfer to Capital Fac.	**($204,500)**	**($204,500)**	**($204,500)**	**($204,500)**	**($200,000)**
Revenue Excess (Deficit) over Expenditures	**$3,424,528**	**($710,250)**	**($5,816,702)**	**($6,309,687)**	**($2,103,939)**
Beginning Fund Balance	**$29,632,757**	**$32,554,734**	**$31,844,484**	**$31,844,484**	**$25,534,797**
Restatement of 2023	**($502,551)**	**$0**	**$0**	**$0**	**$0**
Ending Fund Balance	**$32,554,734**	**$31,844,484**	**$26,027,782**	**$25,534,797**	**$23,430,858**

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 2026

- Protect people, property, and resources from the identifiable and controllable risk of loss.
- As part of the District's on-going focus to promote a strong safety culture and reduce the incident rate, emphasize and reinforce the application of the Core Six Safety Strategies, especially the strategy of the 30-Second Site Safety Walk-through to eradicate accidents with stationary objects.
- 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	2023 ACTUAL	2024 ACTUAL	2025 ESTIMATED	2026 PROJECTED
Liability Claims	5	2	4	2
Completed Job Task Observations and Analysis	33	156*	50	75
Incident Rate (calculated based on a calendar year)	4.24	7.12	4.75	4.25

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

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Revenues					
Property Tax Levy	646,685	1,177,941	1,567,390	1,567,390	1,705,520
Interest from Investments	118,998	55,354	55,000	47,400	45,000
Gain/Loss Due to MV Ad	0	61,969	0	0	0
Insurance Claim	27,908	97,756	0	30,000	0
Miscellaneous Revenue	1,500	1,500	1,500	1,500	1,500
Total Revenues	**$795,091**	**$1,394,521**	**$1,623,890**	**$1,646,290**	**$1,752,020**
Expenditures					
Personnel					
Salaries & Wages	178,292	215,233	223,960	223,747	326,955
Overtime Wages	13	19	0	35	0
Sick Pay Reimbursement	1,803	1,128	630	630	1,200
Health Insurance	23,508	27,005	27,250	27,814	57,076
Total Personnel	**$203,616**	**$243,385**	**$251,840**	**$252,226**	**$385,231**
Commodities					
Software	3,500	3,605	3,673	850	173
Operating Supplies	70,481	68,755	77,000	70,000	77,000
Total Commodities	**$73,981**	**$72,360**	**$80,673**	**$70,850**	**$77,173**
Contractuals					
Legal Fees	0	0	2,500	2,500	2,500
Consulting Fees	6,837	10,353	21,500	21,500	19,000
Dues & Subscriptions	3	561	1,230	1,230	1,330
Liability Insurance	117,976	125,671	128,562	143,040	150,190
Workers Compensation Ins.	331,839	328,321	350,048	382,820	401,960
Property Insurance	230,419	226,960	226,332	182,330	191,450
State Unemployment Ins.	43,667	97,414	50,000	85,000	85,000
Other Insurance	111,439	230,608	136,172	180,550	188,730
Telephone	866	953	900	906	1,632
Loss Prevention and Reduction	53,335	65,934	110,227	110,227	111,445
IT Replacement Charge	1,120	1,440	1,080	1,080	1,790
Professional Development	1,617	2,368	5,650	5,150	8,700
Mileage Reimbursement	103	249	250	250	250
Pre-Employment Physicals	23,613	23,624	60,500	50,500	60,500
Miscellaneous Contractuals	33,156	46,552	103,623	70,000	73,325
Total Contractuals	**$955,989**	**$1,161,009**	**$1,198,574**	**$1,237,083**	**$1,297,802**
Total Operating Expenditures	**$1,233,587**	**$1,476,753**	**$1,531,087**	**$1,560,159**	**$1,760,206**
Capital Outlay					
Computer Hardware	0	0	0	0	1,200
Computer Software	0	1,925	0	0	0
Miscellaneous Capital	2,960	17,486	75,000	46,000	75,000
Total Capital Outlay Expenditures	**$2,960**	**$19,410**	**$75,000**	**$46,000**	**$76,200**
Total Expenditures	**$1,236,547**	**$1,496,163**	**$1,606,087**	**$1,606,159**	**$1,836,406**
Revenue Excess (Deficit) over Expenditures	**($441,456)**	**($101,642)**	**$17,803**	**$40,131**	**($84,386)**
Beginning Fund Balance	**$2,578,675**	**$2,137,218**	**$2,035,576**	**$2,035,576**	**$2,075,707**
Ending Fund Balance	**$2,137,218**	**$2,035,576**	**$2,053,379**	**$2,075,707**	**$1,991,321**

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Retirement Fund

General Program Statement

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

Background

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

The approximate 2024 market investment return for IMRF was 9.2% or $5.1 billion. During 2023 the investment return was a gain of 13.2%. In 2022, the market return was a loss of 12.8%. IMRF uses a five-year smoothing to determine its earnings and rates. This return translates into an investment gain of approximately $6.7 billion after expenses. From an actuarial basis, IMRF assumed it would earn a 7.25% rate of return. Important Note: *the assumed rate of return* was decreased by one-quarter percent to 7.25% as of January 1, 2019. This change was made in recognition of the overall decline in market returns and is consistent with market return assumptions made by pension plans across the country.

IMRF receives no state funding. Since 1978, on average, members (employees) funded 11% of their benefits, investment income 65%, and employers 24%. The District’s 2026 rate for the regular plan will increase from 8.14% to 9.33%, a 14.6% increase in the District’s contribution amount, and decrease from 12.05% to 6.74%, a decrease of 44.1% 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 2026 budget.

District Contribution Rate	2021	2022	2023	2024	2025	2026
IMRF – Regular Employees	11.41%	9.28%	7.94%	7.57%	8.14%	9.33%
IMRF – Sheriff's Law Enforcement Personnel	16.53%	13.18%	12.01%	11.50%	12.05%	6.74%
FICA - Federal Insurance Compensation Act	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%

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	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Revenues					
Property Tax Levy	2,216,448	2,547,421	2,884,080	2,884,080	2,966,120
Interest from Investments	64,815	64,675	34,000	40,780	35,000
Total Revenues	**$2,281,263**	**$2,612,096**	**$2,918,080**	**$2,924,860**	**$3,001,120**
Expenditures					
Personnel					
IMRF Contributions	1,226,379	1,265,895	1,460,660	1,426,418	1,592,769
FICA Contributions	1,181,646	1,329,252	1,401,640	1,427,086	1,472,650
Total Personnel Expenditures	**$2,408,025**	**$2,595,147**	**$2,862,300**	**$2,853,504**	**$3,065,419**
Revenue Excess (Deficit) over Expenditures	**($126,762)**	**$16,948**	**$55,780**	**$71,356**	**($64,299)**
Beginning Fund Balance	**$1,502,745**	**$1,375,983**	**$1,392,931**	**$1,392,931**	**$1,464,287**
Ending Fund Balance	**$1,375,983**	**$1,392,931**	**$1,448,711**	**$1,464,287**	**$1,399,988**

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Land Development Levy Fund

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

The Board may levy taxes for constructing, restoring, reconditioning, reconstructing and acquiring improvements, and for the development of land acquired by the District. The amount of taxes levied for development purposes may not exceed 0.025% of the assessed value of all taxable property as equalized by the Illinois Department of Revenue. The construction development levy tax rate for the 2026 budget is estimated to be 0.020749% of the equalized assessed value. The total revenue budget is $7,622,970 which is $451,039 or 5.6% lower than the prior modified revenue budget of $8,074,009. Property tax is the major revenue source of the fund. The revenue decrease is occurring in two areas, revenue from a decline in the grants and donations associated with capital or restoration projects (-$252,019) and a reduction in the tax levy (-$209,020).

The total budget for expenditures is $7,821,791 or 31.18% lower than last year's budget of $11,366,352. 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 2025 Budget	% of Total	FY 2026 Budget	% of Total	Amount Change	% Change
EXPENDITURES BY OBJECT:						
Salaries and Benefits	$5,132,876	45.16%	$5,295,226	67.70%	$162,350	3.16%
Commodities	604,207	5.32%	599,109	7.66%	(5,098)	-0.84%
Contractuals	2,648,769	23.30%	1,692,889	21.64%	(955,880)	-36.09%
Capital Outlay and Projects	2,980,501	26.22%	234,567	3.00%	(2,745,934)	-92.13%
Total Expenditures by Object	$11,366,352	100.00%	$7,821,791	100.00%	($3,544,561)	-31.18%

	FY 2025 Budget	% of Total	FY 2026 Budget	% of Total	Amount Change	% Change
EXPENDITURES BY FUNCTION:						
Facilities	$229,440	2.02%	$229,440	2.93%	$0	0.00%
Operations	$1,168,140	10.28%	$1,143,967	14.63%	($24,173)	-2.07%
Planning	1,260,842	11.09%	1,058,026	13.53%	(202,816)	-16.09%
Land Preservation	654,025	5.75%	717,605	9.17%	63,580	9.72%
Natural Resources	5,073,404	44.64%	4,438,186	56.74%	(635,218)	-12.52%
Capital Outlay and Projects	2,980,501	26.22%	234,567	3.00%	(2,745,934)	-92.13%
Total Expenditures by Function	$11,366,352	100.00%	$7,821,791	100.00%	($3,544,561)	-31.18%

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	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Revenues					
Property Tax	7,256,096	7,245,048	7,608,130	7,608,130	7,399,110
Interest from Investments	278,807	225,203	180,000	226,290	190,000
Gain/Loss Due to MV Adj	227,176	302,096	0	0	0
Donations	3,995,120	109,944	284,879	98,200	32,860
Other Grants	327,720	237,819	0	100	0
State Grant	0	0	0	0	0
Federal Grant	0	0	0	0	0
Miscellaneous Revenue	7,255	16,289	1,000	12,986	1,000
Transfers	0	0	0	0	0
Total Revenues	**$12,092,174**	**$8,136,397**	**$8,074,009**	**$7,945,706**	**$7,622,970**
Expenditures					
Personnel					
Salaries & Wages	3,484,000.78	3,899,612.31	4,171,816.00	3,949,950.00	4,298,291.00
Part Time Wages	74,998.99	80,871.76	160,444.00	166,391.00	141,273.00
Overtime Wages	27,808.55	21,953.99	45,000.00	23,674.00	45,000.00
Sick Pay Reimbursement	25,521.78	58,427.46	15,800.00	14,500.00	12,800.00
Budgeted Salary Adjustment	0.00	0.00	(70,000.00)	0.00	(70,000.00)
Health Insurance	676,248.87	701,778.87	809,816.00	756,110.00	867,862.00
Total Personnel	**$4,288,579**	**$4,762,644**	**$5,132,876**	**$4,910,625**	**$5,295,226**
Commodities					
Office Supplies	3,860	3,824	4,050	3,950	3,850
Digital Supplies	0	0	0	0	0
Software	0	0	2,950	2,950	2,700
Computer Hardware	0	0	2,500	2,500	2,500
Books, Periodicals, Manuals	683	112	460	460	575
Postage	1,940	628	2,600	1,888	1,810
Gasoline & Oil	68,921	51,353	82,200	82,200	82,200
Uniforms	9,380	16,076	14,650	15,250	15,400
Small Tools & Equipment	17,651	15,931	24,247	29,650	18,524
Building Maintenance Supplies	0	0	0	0	0
Ground Maintenance Supplies	239,326	227,890	261,000	256,070	255,000
Equipment Maintenance Supplies	56,235	66,889	50,500	50,500	53,500
Vehicle Maintenance Supplies	24,640	23,510	35,000	35,000	35,000
Preserve Signs and Maintenance	46,983	38,157	55,000	55,000	55,000
Operating Supplies	71,018	67,191	69,050	75,038	73,050
Total Commodities	**$540,636**	**$511,562**	**$604,207**	**$610,455**	**$599,109**
Contractuals					
Architect Fees	8,016	12,832	49,168	36,168	10,000
Legal Fees	32,048	54,770	45,000	46,000	25,500
Engineering Fees	14,775	43,575	55,719	55,719	10,000
Computer Fees & Services	72,274	78,722	106,086	111,636	124,177
Consulting Fees	282,513	313,742	503,710	367,716	262,000
Advertising	4,511	581	4,200	2,880	2,000
Printing	1,304	373	6,200	5,200	200
Dues & Subscriptions	19,109	28,768	20,750	23,796	21,030

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Licenses & Permits	7,292	1,031	10,740	7,740	10,740
Natural Gas	5,661	4,345	6,960	8,410	7,900
Electricity	21,004	27,834	14,930	12,712	13,000
Telephone	32,063	33,751	35,500	34,466	35,780
Water & Sewer	1,537	1,711	880	938	950
Disposal Services	253	526	5,270	5,405	5,270
Pest Control	224	224	220	110	220
Insect Management Control	208,060	133,558	392,744	137,000	45,000
Ecological Land Management Contract	329,903	446,012	425,000	225,000	425,000
Repairs & Maintenance Building	8,320	12,834	7,230	12,864	7,230
Repairs & Maintenance Grounds	0	4,200	11,000	6,000	11,000
Repairs & Maintenance Equipment	44,656	37,472	38,250	38,250	38,250
Repairs & Maintenance Vehicles	29,404	27,519	15,000	15,000	15,000
Equipment Rental	33,577	18,891	53,514	46,800	50,170
Vehicle Replacement Charge	191,240	195,050	233,010	233,010	160,230
IT Replacement Charge	58,610	57,741	54,830	54,830	71,260
Equipment Replacement Charge	182,660	223,860	237,570	237,570	242,232
Certifications and Education	6,207	5,328	6,080	4,030	5,725
Professional Development	22,127	17,974	20,550	20,000	28,050
Mileage Reimbursement	3,807	5,180	5,350	1,184	5,475
Real Estate & Drainage Taxes	25,878	25,647	35,000	35,000	35,000
Miscellaneous Contractuals	74,909	55,441	248,308	20,761	24,500
Total Contractuals	**$1,721,942**	**$1,869,491**	**$2,648,769**	**$1,806,193**	**$1,692,889**
Total Operating Expenditures	**$6,551,157**	**$7,143,697**	**$8,385,851**	**$7,327,274**	**$7,587,224**
Capital Outlay					
Buildings & Structures	33,181	80,522	3,013	3,013	0
Capital Improvements-Preserves	2,546,660	2,395,331	2,859,433	2,858,448	137,732
Motor Vehicles	0	0	0	0	40,000
Heavy Equipment	382,547	284,414	0	0	31,000
Office Equipment	0	14,057	0	0	0
Computer Hardware	11,988	0	0	0	0
Machinery & Tools	0	0	13,282	13,282	25,835
Lease Outlay	0	0	0	0	0
Subscription Outlay	70,148	70,148	0	0	0
Miscellaneous Capital	14,004	12,030	104,773	104,773	0
Total Capital Outlay	**$3,058,527**	**$2,856,502**	**$2,980,501**	**$2,979,516**	**$234,567**
Non-Operating Expenditures					
Lease Liability Issued	0	0	0	0	0
Subscription Liability	(70,148)	(70,148)	0	0	0
Principal Payment Lease	2,500	2,539	0	0	0
Principal Payment-Subscription	22,500	23,271	0	0	0
Interest Expense - Lease	142	104	0	0	0
Interest Expense - Subscription	0	729	0	0	0
Total Non-Operating Expenditures	**($45,005)**	**($43,505)**	**$0**	**$0**	**$0**
Total Expenditures	**$9,564,679**	**$9,956,694**	**$11,366,352**	**$10,306,912**	**$7,821,791**

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Revenue Excess (Deficit) over Expenditures	**$2,527,495**	**($1,820,297)**	**($3,292,343)**	**($2,361,206)**	**($198,821)**
Beginning Fund Balance	**$9,449,602**	**$11,977,097**	**$10,156,800**	**$10,156,800**	**$7,795,717**
Ending Fund Balance	**$11,977,097**	**$10,156,800**	**$6,864,457**	**$7,795,717**	**$7,596,773**

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 $766,542,516. The total principal debt on December 31, 2025, is projected to be $156,220,000. Debt financing is used to fund major capital expenditures that are part of a long-range plan and because of the large size of the expenditures, cannot be funded by operating revenues. In 1991, state statutes were amended to require a referendum vote to approve a general obligation bond issue. Other debt financing options available include limited bonds, alternate revenue bonds, debt certificates and installment loans that do not require a referendum vote.

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

In November 2024, voters approved $155 million of general obligation bonds for land acquisition, public access improvement projects and land habitat restoration.

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

Series and Type	Purpose	Outstanding Principal	Outstanding Interest	Balance
2015 General Obligation Bonds	$25 million issued under the $185 million 2008 Referendum approved by 66% of the voters.	14,440,000	2,217,962	16,652,962
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.**	22,580,000	1,213,400	23,793,400
2016B Refunding Bonds	$24.0 million to refund the 2009A General Obligation Bonds. Resulted in upfront savings of **$2.9 million**.	9,560,000	389,406	9,949,406
2019 Refunding Bonds	$22.06 million to refund the 2011 General Obligation Bonds. Resulted in upfront savings of **$2.9 million**.	16,300,000	3,133,931	19,433,931
2021 Refunding Bonds	$58.82 million to refund the 2010 General Obligation Bonds. Resulted in upfront savings of **$10.07 million.**	40,655,000	5,752,050	46,407,050
2021A Refunding Bonds	$14.925 million to refund the 2013 General Obligation Bonds. Resulted in upfront savings of **$1.46 million.**	10,850,000	1,544,800	12,394,800
2024 Limited General Obligation Bonds	$17.675 million Limited General Obligation Bond Series issued for the acquisition of land.	17,675,000	6,358,500	24,033,500
2025 General Obligation Bonds	$24.16 million issued under the $155 million 2024 Referendum approved by voters for land preservation and acquisition and restoration, improvements and public access to existing preserves.	24,160,000	13,038,561	37,198,561
	TOTAL:	**$156,220,000**	**$33,648,611**	**$189,868,611**

THE ANNUAL TAX LEVY REQUIREMENTS TO AMORTIZE THE GENERAL OBLIGATION DEBT PROJECTED TO BE OUTSTANDING AS, OF DECEMBER 31, 2025, INCLUDING INTEREST PAYMENTS OF $33,648,61 ARE AS FOLLOWS:

Tax Year	Fiscal Year	Series 2015	Series 2016A	Series 2016B	Series 2019	Series 2021	Series 2021A	Series 2024	Series 2025	FY Total
2025	2026	2,253,625	7,810,600	3,424,969	1,943,938	5,106,450	1,549,550	883,750	1,956,954	24,929,836
2026	2027	2,166,425	7,805,400	3,445,369	1,942,438	5,178,700	1,551,800	883,750	1,957,519	24,931,400
2027	2028	2,541,750	8,177,400	3,079,069	1,942,688	5,177,950	1,551,050	883,750	1,959,769	25,313,425
2028	2029	2,411,850			1,944,438	5,167,200	1,552,300	3,053,750	1,959,769	16,089,306
2029	2030	2,423,875			1,942,438	5,166,450	1,545,300	3,055,250	1,957,519	16,090,831
2030	2031	2,427,500			1,942,838	5,157,400	1,549,300	3,056,250	1,958,019	16,091,306
2031	2032	2,432,937			1,940,638	5,157,100	1,545,100	3,051,500	1,956,019	16,083,293
2032	2033				1,944,831	5,149,900	1,550,400	3,056,000	1,956,519	13,657,650
2033	2034				1,947,713	5145900		3,054,000	1,959,269	12,106,881
2034	2035				1,941,975			3,055,500	1,959,019	6,956,494
2035	2036								1,955,769	1,955,769
2036	2037								1,956,113	1,956,113
2037	2038								1,959,188	1,959,188
2038	2039								1,954,788	1,954,788
2039	2040								1,959,381	1,959,381
2040	2041								1,955,913	1,955,913
2041	2042								1,959,600	1,959,600
2042	2043								1,958,613	1,958,613
2043	2044								1,958,825	1,958,825
TOTALS		16,657,962	23,793,400	9,949,406	19,433,932	46,407,050	12,394,800	24,033,500	37,198,561	189,868,611

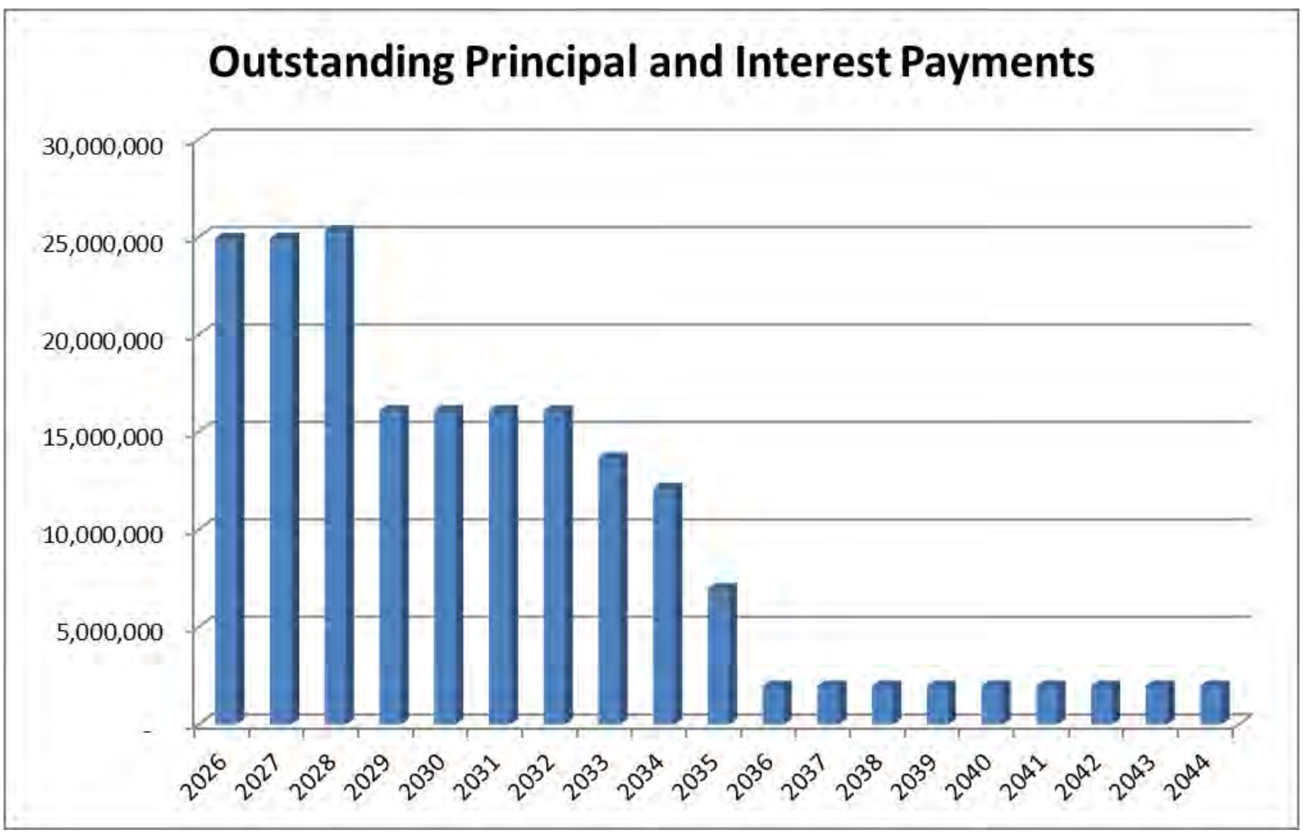
NET GENERAL BONDED DEBT TO EQUALIZED ASSESSED VALUE AND NET GENERAL BONDED DEBT PER CAPITA 2015 THROUGH 2025

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
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
2024	2025	706,482	33,327,935,459	153,070,006	0.459%	217

* **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, 2026

2024 Equalized Assessed Value	$33,327,935,459	
Debt limit: 2.3% of Equalized Assessed Value		$766,542,516
Outstanding tax levy debt	(156,220,000)	
Debt Service Fund balance available for payment of principal	3,149,994	
		(153,070,006)
Legal Debt Margin as of December 31, 2025:		**$613,472,509**
Add principal reductions on tax levy debt during 2026		19,000,000
Projected Legal Debt Margin December 31, 2026:		**$632,472,509**



	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Revenues					
Property Tax	22,542,759	22,236,816	23,721,300	23,721,300	25,179,135
Bond Proceeds	0	0	0	0	0
Interest from Investments	340,652	414,614	275,000	322,350	241,600
Treasury Rebate Revenue	0	0	0	0	0
Premium on Debt Issuance	0	0	0	0	0
Total Revenues	**$22,883,411**	**$22,651,429**	**$23,996,300**	**$24,043,650**	**$25,420,735**
Expenditures					
Paying Agent Fees	3,325	3,800	3,840	3,800	3,800
Bond Issuance Costs	0	0	0	0	0
Interest Fees on Debt	5,504,730	4,779,331	5,626,440	5,626,440	5,929,837
Principal Payment	16,540,000	17,275,000	17,860,000	17,860,000	19,000,000
Interfund Transfers	0	0	0	0	0
Total Expenditures	**$22,048,055**	**$22,058,131**	**$23,490,280**	**$23,490,240**	**$24,933,637**
Revenue Excess (Deficit) over Expenditures	**$835,356**	**$593,298**	**$506,020**	**$553,410**	**$487,098**
Beginning Fund Balance	**$1,167,930**	**$2,003,286**	**$2,596,584**	**$2,596,584**	**$3,149,994**
Ending Fund Balance	**$2,003,286**	**$2,596,584**	**$3,102,604**	**$3,149,994**	**$3,637,092**

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Land Acquisition Bond Projects

General Program Statement

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

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

In November of 2024, the voters of Lake County approved a new $155,000,000 bond referendum. Of the $155,000,000, $65,000,000 of the proceeds will be used for land acquisition. These funds will be used to expand existing preserves, create new preserves, initiate greenway and trail corridor preservation acquisitions, and to preserve natural resource areas including wetlands, prairies, wildlife habitats, and forested areas. The first bond ordinance providing for the issue of General Obligation Bonds, Series 2025, is to cover land acquisition costs and capital projects, and was adopted by the Board of Commissioners on August 13, 2025. The bond sale occurred on August 28, 2025, in the amount of $24,160,000. Of this total, $15,000,000 will be used for land acquisition and the balance for capital improvements.

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Revenues					
Interest Investments	0	599,360	600,000	554,940	20,000
Grants	0	0	0	0	0
Miscellaneous Revenue	0	0	0	0	0
Total Revenues	**$0**	**$599,360**	**$600,000**	**$554,940**	**$20,000**
Expenditures					
Legal Fees	0	102,180	0	0	0
Consulting Fees	0	45,250	0	0	0
Bond Issuance Costs	0	211,260	0	101,340	0
Total Operating Expenses	**$0**	**$358,690**	**$0**	**$101,340**	**$0**
Capital Outlay					
Land Acquisition	0	2,619,750	17,500,340	21,000,000	0
Title Fees	0	10,002	0	0	0
Tax Prorations	0	(23,282)	0	0	0
Other Land Acquisition Costs	0	(2,380)	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**	**$2,604,090**	**$17,500,340**	**$21,000,000**	**$0**
Total Expenditures	**$0**	**$2,962,780**	**$17,500,340**	**$21,101,340**	**$0**
Non-Operating Revenues					
Issuance of debt	0	17,675,000	0	15,000,000	0
Premium on debt issuance	0	2,539,320	0	101,340	0
Total Non-Operating Revenues	**$0**	**$20,214,320**	**$0**	**$15,101,340**	**$0**
Revenue Excess (Deficit) over Expenditures	**$0**	**$17,850,900**	**($16,900,340)**	**($5,445,060)**	**$20,000**
Beginning Fund Balance	**$0**	**$0**	**$17,850,900**	**$17,850,900**	**$12,405,840**
Ending Fund Balance	**$0**	**$17,850,900**	**$950,560**	**$12,405,840**	**$12,425,840**

Land Development Bond Projects

General Program Statement

The November 2024 referendum was approved by Lake County Residents authorizing the issuance of $155 million of bonds. $65 million is allocated towards land acquisition and preservation and $90 million 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. Many projects require multi-year phasing and additional funding through public/private partnerships, donations, grants and other financial options. The projects consist of a balance between large and small-scale natural resource restoration, trail and outdoor recreation projects geographically distributed throughout Lake County. It is the Board's policy direction to continue the practice of using interest earnings from bond proceeds for costs related to development projects.

Project Descriptions

- Capital expenditures are detailed in the Capital Improvement Program.

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Revenues					
Interest from Investments	277,137	257,856	10,000	133,240	255,000
Grants	0	693,070	0	0	0
Issuance of Debt	0	0	0	10,067,560	0
Total Revenues	**$277,137**	**$950,925**	**$10,000**	**$10,200,800**	**$255,000**
Contractuals					
Bond Issuance Costs	0	0	0	67,560.00	0
Capital Outlay					
ACOE DutchGap	0	0	0	0	250,000
Buffalo Creek	3,161	0	21,317	21,317	0
Captain Daniel Wright Hydro	0	0	200,000	200,000	185,000
Cuba Marsh Habitat Restoration	0	0	7,089	7,089	0
Dog Area Accessibility Improvements	67,668	0	0	0	0
Facility & Infrastructure Improvement	9,521	48,652	3,311	3,311	0
Fort Sheridan Preserve	3,238	0	0	0	0
Fort Sheridan - Phase II Master Plan Improvements	0	0	0	0	100,000
Fort Sheridan USACE GLFER	5,513	4,067	118,525	118,525	0
Gander Mountain Restoration	0	0	360,000	360,000	500,000
General Deferred Maintenance	0	0	750,000	750,000	750,000
General Solar Projects	0	0	250,000	250,000	500,000
Grassy Lake Preserve	0	0	55,152	55,152	0
Greenbelt - Master Plan Public Access Improvements	0	0	0	0	250,000
Greenbelt Habitat Restoration	0	0	125,000	125,000	750,000
Heron Creek IL Rte 22 Connection	0	0	20,000	20,000	0
Kestrel Ridge to Nippersink- MT	0	0	0	0	100,000
Lake Carina Bridge	0	0	150,000	150,000	150,000
Lake Marie Public Access/Restoration	0	0	150,000	150,000	150,000
Lakewood Master Plan	433,699	3,305,573	197,647	197,647	0
Lakewood-Grounds Maint. Building Replacement	376,451	1,211,388	52,800	52,800	0
Lakewood Restoration - 1000 Acre	0	0	0	0	600,000
Lakewood Restoration - Broberg	0	0	75,000	75,000	300,000
Lakewood Restoration - Ravine	0	0	75,000	75,000	425,000
Lakewood Restoration - Schreiber Bog	180	0	0	0	0
Lakewood Restoration - Wauconda Bog	0	0	0	0	300,000
Lyons Woods	0	0	0	0	0
MacArthur Woods Hydro	0	0	150,000	150,000	500,000
Mill. Trail Ethels Woods-Rte 45	0	0	380,846	380,846	0
Raven Glen ACOE	105,000	3,860	0	0	0
Rollins Savanna - MT Flooding Improvements	0	0	0	0	200,000
Ryerson - Woodland Restoration	0	0	200,000	200,000	500,000
Waukegan Savanna Restoration	0	0	0	0	400,000
Total Capital Outlay Expenditures	**$627,981**	**$4,573,540**	**$3,341,685**	**$3,341,685**	**$6,910,000**
Revenue Excess (Deficit) over Expenditures	**($350,844)**	**($3,622,615)**	**($3,331,685)**	**$6,791,555**	**($6,655,000)**
Beginning Fund Balance	**$5,552,376**	**$5,201,533**	**$1,578,918**	**$1,578,918**	**$8,370,473**
Ending Fund Balance	**$5,201,533**	**$1,578,918**	**($1,752,767)**	**$8,370,473**	**$1,715,473**

Enterprise Fund

- Director Golf Operations
  - Superintendent Golf Course Grounds Operations
    - Brae Loch Golf Course Mechanic
    - Brae Loch Laborer Team Lead (Temp)
    - Brae Loch Laborer (6 Temp)
    - Countryside Golf Course Superintendent
      - Countryside Assistant Site Superintendent (2)
      - Countryside Golf Course Mechanic II
      - Countryside Laborer (21 Temp)
    - ThunderHawk Golf Course Superintendent
      - ThunderHawk Assistant Site Superintendent
      - ThunderHawk Golf Course Mechanic II
      - ThunderHawk Laborer (19 Temp)
  - Golf Operations Manager
    - Countryside Team Lead (Temp)
      - Countryside Coordinator of Golf (10 Temp)
      - Countryside Guest Services Attendant (31 Temp)
      - Countryside Food & Beverage Attendant (11 Temp)
  - Brae Loch Assistant Manager I - Golf (Temp)
    - Brae Loch Coordinator of Golf (6 Temp)
    - Brae Loch Guest Services Attendant (8 Temp)
  - ThunderHawk Team Lead - Golf Clubhouse (Temp)
  - ThunderHawk Coordinator of Golf (9 Temp)
  - ThunderHawk Guest Services Attendant (20 Temp)
  - ThunderHawk Food & Beverage Attendant (14 Temp)

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 2026

- 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 with the development 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	2023 ACTUAL	2024 ACTUAL	2025 ESTIMATED	2026 PROJECTED
Golf Play Revenue	$3,471,347	$3,763,650	$3,700,000	$3,654,300
Golf Cart Revenue	$1,228,868	$1,283,219	$1,300,500	$1,284,000
Golf Shop Revenue	$261,591	$261,591	$295,000	$353,000
Golf Range Revenue	$191,212	$193,297	$240,000	$250,000
Golf Food and Beverage Revenue	$753,353	$780,358	$795,000	$810,000

FULL TIME EQUIVALENT (FTE)	2023	2024	2025	2026
Golf Department	53.43	53.43	53.22	53.22

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	2025 Budget	2025 Estimate	2026 Request
Revenues			
Golf Operation Revenues	6,186,300	6,112,300	6,416,606
Other Revenues	30,000	30,000	30,000
Total Operating Revenues	**6,216,300**	**6,142,300**	**6,446,606**
Expenses			
Salaries (53.22 FTE)	2,534,227	2,640,678	2,727,614
Benefits	281,050	270,636	304,537
Payroll taxes and IMRF costs	351,900	409,542	401,418
Commodities	1,176,150	1,176,150	1,252,650
Contractuals	1,031,480	1,105,138	1,157,100
Total Operating Expenses	**5,374,807**	**5,602,144**	**5,843,319**
Operating Income	***$841,493***	***$540,156***	***$603,287***
Non-Operating Financial Activity			
Other Funding Sources			
Investment Income (Golf Fund)	70,100	185,370	195,100
Other Expenses			
Capital	(1,596,964)	(1,596,964)	(891,000)
	($1,526,864)	**($1,411,594)**	**($695,900)**
Net Cash Generated (Loss)	**($685,371)**	**($871,438)**	**($92,613)**

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Budget Request 2026
Enterprise Fund
All Golf Course Operations

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Operating Revenues					
Green Fees	3,498,378	3,775,643	3,630,000	3,630,000	3,654,300
Season Passes	22,260	22,240	22,000	22,000	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	1,228,869	1,283,885	1,270,000	1,270,000	1,283,944
Hand Cart Rental	2,495	2,931	10,200	10,200	10,200
Golf Club Rental	0	0	7,000	7,000	7,000
Range Balls	268,074	282,547	265,000	265,000	250,000
Golf Shop Sales	206,903	233,764	197,500	197,500	353,062
Food Sales-Snack Shop	128,958	141,577	139,000	65,000	142,000
Beverage Sales-Snack Shop	99,236	106,987	116,000	116,000	123,000
Beer Sales-Snack Shop	318,249	359,671	360,000	360,000	373,000
Liquor Sales-Snack Shop	157,618	121,056	135,000	135,000	152,000
Building Rentals	5,500	6,000	30,000	30,000	30,000
Concessionaire Revenue	11,622	8,062	8,500	8,500	20,000
Other Revenues	27,840	31,533	4,100	4,100	4,100
Sales of Fixed Assets	16,188	3,240	3,000	3,000	3,000
Interfund Transfers	4,500	4,500	0	0	0
Total Operating Revenues	**$5,996,691**	**$6,383,636**	**$6,216,300**	**$6,142,300**	**$6,446,606**
Operating Expenditures					
Personnel					
Salaries & Wages	809,949	1,165,578	1,067,400	1,162,890	1,062,236
Part Time Wages	969,134	1,220,179	1,376,827	1,334,707	1,567,472
Overtime Wages	70,759	94,439	81,200	123,719	91,106
Sick Pay Reimbursement	6,850	6,247	8,800	19,362	6,800
IMRF Contributions	127,437	144,186	158,030	188,080	192,756
FICA Contributions	165,857	195,757	193,870	221,462	208,662
Health Insurance	235,268	237,694	281,050	270,636	304,537
Sick/Comp/Vacation Accrual	39,538	26,880	0	0	0
Personnel	**$2,424,792**	**$3,090,963**	**$3,167,177**	**$3,320,856**	**$3,433,569**
Commodities					
Office Supplies	(578)	1,011	1,750	1,750	1,750
Postage	33	3	600	600	600
Gasoline & Oil	94,299	97,116	97,500	97,500	106,500
Uniforms	16,116	22,620	18,800	18,800	21,300
Small Tools & Equipment	11,823	8,212	8,200	8,200	8,200
Building Maint. Supplies	20,789	13,376	15,500	15,500	15,500
Ground Maint. Supplies	28,052	37,142	41,500	41,500	41,500
Equipment Maint. Supplies	112,261	132,752	92,000	92,000	122,000
Gravel & Soil	0	3,223	2,000	2,000	2,000
Herbicides	17,656	26,265	29,000	29,000	29,000
Fertilizer	118,830	123,506	113,000	113,000	118,000
Plant Protectors	115,638	109,766	122,000	122,000	122,000
Insecticides	13,130	28,267	58,000	58,000	58,000
Turfgrass Chemicals	76,667	100,083	106,500	106,500	115,500
Top Dressing	18,710	17,710	29,000	29,000	29,000
Irrigation Supplies	28,205	33,906	39,500	39,500	39,500
Landscaping, Trees, Shrubs	4,060	8,742	2,500	2,500	2,500
Operating Supplies	114,608	113,158	132,700	132,700	139,700
COGS-Handicap	3,182	5,450	3,600	3,600	5,600
COGS-Pro Shop	139,692	143,705	108,000	108,000	109,000
COGS-Food	57,813	59,722	34,000	34,000	36,500

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Lake County Forest Preserves

Budget Request 2026
Enterprise Fund
All Golf Course Operations

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
COGS-Beverage	39,421	45,384	15,500	15,500	17,000
COGS-Beer	110,575	77,889	70,000	70,000	74,000
COGS-Liquor	14,731	39,782	35,000	35,000	38,000
Commodities	**$1,155,714**	**$1,248,788**	**$1,176,150**	**$1,176,150**	**$1,252,650**
Contractuals					
Computer Fees & Services	2,992	1,788	48,120	48,120	48,120
Merchant Credit Card Fees	124,351	144,921	101,000	101,000	101,000
Advertising	9,055	12,492	14,000	14,000	14,000
Printing	205	0	3,250	3,250	3,250
Dues & Subscriptions	5,650	2,076	5,740	5,740	5,740
Licenses & Permits	3,843	4,397	4,890	4,890	4,890
Liability Insurance	2,605	2,736	2,790	3,110	3,270
Workers Compensation Ins.	81,048	79,011	83,121	90,900	95,450
Property Insurance	17,773	18,864	18,949	15,260	16,020
State Unemployment Ins.	116,355	193,171	155,000	199,940	180,000
Natural Gas	16,942	16,359	18,040	23,850	22,500
Electricity	90,635	104,321	89,860	109,380	114,200
Telephone	22,707	22,157	24,700	23,678	24,700
Water & Sewer	6,779	8,183	7,050	7,050	7,250
Disposal Services	15,255	8,078	9,180	9,180	9,180
Pest Control	2,690	2,743	2,500	2,500	2,500
Repairs & Maint. Building	66,313	834	9,400	9,400	9,400
Repairs & Maint. Grounds	14,955	12,892	3,000	3,000	3,000
Repairs & Maint. Equipment	10,944	6,342	5,000	5,000	5,000
Equipment Rental	10,559	25,886	316,040	316,040	316,040
Vehicle Replacement Charge	5,330	5,330	0	0	0
IT Replacement Charge	35,390	27,360	34,530	34,530	20,770
Admin Fee	0	0	0	0	75,000
Certifications and Education	525	77	800	800	800
Professional Development	10,940	32,310	33,670	33,670	33,670
Mileage Reimbursement	1,141	2,996	6,500	6,500	6,500
Miscellaneous Contractuals	31,021	33,901	34,350	34,350	34,850
Contractuals	**$706,002**	**$769,225**	**$1,031,480**	**$1,105,138**	**$1,157,100**
Total Operating Expenditures	**$4,286,508**	**$5,108,976**	**$5,374,807**	**$5,602,144**	**$5,843,319**
Income (Loss) before capital outlay	**$1,710,182**	**$1,274,660**	**$841,493**	**$540,156**	**$603,287**
Capital Outlay					
Buildings & Structures	0	0	700,000	700,000	595,000
Improvements to Buildings	0	0	259,732	259,732	0
Computer Hardware	0	0	0	0	10,000
Machinery & Tools	0	0	351,026	351,026	286,000
Furniture & Fixtures	0	0	0	0	0
Miscellaneous Capital	0	0	286,205	286,205	0
Depreciation Expense	358,619	351,928	0	0	0
Amortization Expense	254,549	293,555	0	0	0
Total Capital Outlay	**$613,168**	**$645,482**	**$1,596,964**	**$1,596,964**	**$891,000**
Operating Income (loss)	**$1,097,015**	**$629,177**	**($755,471)**	**($1,056,808)**	**($287,713)**
Non-Operating Revenues					
Interest from Investments	206,518	233,087	70,100	185,370	195,100
Insurance Claim	51,780	0	0	0	0
Total Non-operating revenues	**$258,298**	**$233,087**	**$70,100**	**$185,370**	**$195,100**

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	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Non-Operating Expenditures					
Interest Expense - Leases & Subscriptions	13,445	17,375	0	0	0
Cash Generated	**$1,341,868**	**$844,890**	**($685,371)**	**($871,438)**	**($92,613)**
Beginning Fund Balance	**$20,221,764**	**$21,563,632**	**$22,408,522**	**$22,408,522**	**$21,537,084**
Ending Fund Balance	**$21,563,632**	**$22,408,522**	**$21,723,151**	**$21,537,084**	**$21,444,471**

Lake County Forest Preserves

Budget Request 2026
8000 Countryside Golf Course

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Operating Revenues					
Green Fees	1,793,478	1,944,354	1,750,000	1,750,000	1,873,885
Season Passes	22,260	22,240	22,000	22,000	22,000
Permanent Starts	0	0	6,000	6,000	6,000
Player Services	0	0	5,000	5,000	5,000
Gas Cart Rental	697,448	727,458	700,000	700,000	725,742
Hand Cart Rental	2,495	2,931	2,200	2,200	2,200
Golf Club Rental	0	0	1,000	1,000	1,000
Range Balls	205,247	210,629	200,000	200,000	185,000
Golf Shop Sales	51,185	54,507	50,000	50,000	74,562
Food Sales-Snack Shop	68,784	73,643	74,000	0	78,550
Beverage Sales-Snack Shop	53,011	55,909	56,000	56,000	67,000
Beer Sales-Snack Shop	166,012	197,315	200,000	200,000	210,500
Liquor Sales-Snack Shop	79,262	48,690	60,000	60,000	66,958
Other Revenues	24,747	9,231	6,000	6,000	6,000
Total Operating Revenues	**$3,163,930**	**$3,346,905**	**$3,132,200**	**$3,058,200**	**$3,324,397**
Operating Expenses					
Personnel					
Salaries & Wages	355,509	652,684	602,360	650,665	621,223
Part Time Wages	523,905	661,129	709,427	719,540	762,116
Overtime Wages	19,488	22,272	19,200	27,260	27,954
Sick Pay Reimbursement	4,483	1,944	6,000	6,000	2,200
IMRF Contributions	71,239	79,169	83,090	76,819	98,714
FICA Contributions	90,582	105,684	102,280	84,084	108,132
Health Insurance	119,070	100,556	131,860	102,715	142,271
Sick/Comp/Vacation Accrual	22,092	9,415	0	0	0
Personnel	**$1,206,368**	**$1,632,854**	**$1,654,217**	**$1,667,083**	**$1,762,610**
Commodities					
Office Supplies	(104)	421	1,000	1,000	1,000
Postage	13	3	300	300	300
Gasoline & Oil	52,548	50,192	58,000	58,000	58,000
Uniforms	8,614	8,299	6,300	6,300	7,800
Small Tools & Equipment	6,421	4,510	3,500	3,500	3,500
Building Maint. Supplies	8,015	6,120	9,000	9,000	9,000
Ground Maint. Supplies	18,871	17,618	20,000	20,000	20,000
Equipment Maint. Supplies	48,785	57,982	40,000	40,000	50,000
Gravel & Soil	0	0	500	500	500
Herbicides	6,441	5,899	9,500	9,500	9,500
Fertilizer	70,888	71,354	55,000	55,000	60,000
Plant Protectors	44,734	34,250	38,000	38,000	38,000
Insecticides	2,275	2,000	23,000	23,000	23,000
Turfgrass Chemicals	32,716	31,492	33,000	33,000	39,000
Top Dressing	10,410	10,384	10,000	10,000	10,000
Irrigation Supplies	16,722	23,707	23,000	23,000	23,000
Landscaping, Trees, Shrubs	3,048	2,350	2,000	2,000	2,000
Operating Supplies	50,752	52,663	52,500	52,500	55,500
COGS-Handicap	2,082	4,450	2,600	2,600	3,600
COGS-Pro Shop	34,085	38,005	18,000	18,000	19,000
COGS-Food	25,530	29,900	20,000	20,000	22,000

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Lake County Forest Preserves

Budget Request 2026
8000 Countryside Golf Course

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
COGS-Beverage	19,128	23,563	11,000	11,000	12,000
COGS-Beer	60,346	41,797	40,000	40,000	42,000
COGS-Liquor	7,189	18,574	15,000	15,000	16,000
Commodities	**$529,509**	**$535,531**	**$491,200**	**$491,200**	**$524,700**
Contractuals					
Computer Fees & Services	50	(126)	45,120	45,120	45,120
Merchant Credit Card Fees	64,874	80,172	50,000	50,000	50,000
Advertising	4,760	10,992	10,000	10,000	10,000
Printing	0	0	2,000	2,000	2,000
Dues & Subscriptions	4,135	708	3,700	3,700	3,700
Licenses & Permits	2,608	3,222	3,290	3,290	3,290
Liability Insurance	1,038	1,095	1,110	1,240	1,300
Workers Compensation Ins.	37,664	37,192	39,110	42,770	44,910
Property Insurance	5,342	5,922	5,961	4,800	5,040
State Unemployment Ins.	58,403	101,819	75,000	110,000	100,000
Natural Gas	4,291	4,162	4,500	5,290	5,000
Electricity	23,628	30,004	22,760	27,302	30,000
Telephone	9,602	8,611	10,000	8,754	10,000
Water & Sewer	2,937	3,579	2,890	2,890	3,000
Disposal Services	4,949	2,619	3,040	3,040	3,040
Pest Control	840	840	800	800	800
Repairs & Maint. Building	55,913	559	7,000	7,000	7,000
Repairs & Maint. Grounds	14,955	12,892	3,000	3,000	3,000
Repairs & Maint. Equipment	10,375	4,325	4,500	4,500	4,500
Equipment Rental	2,377	16,483	152,880	152,880	152,880
Vehicle Replacement Charge	5,330	5,330	0	0	0
IT Replacement Charge	16,460	12,510	15,770	15,770	10,400
Admin Fee	0	0	0	0	75,000
Certifications and Education	405	77	600	600	600
Professional Development	7,320	19,840	21,670	21,670	21,670
Mileage Reimbursement	1,141	2,996	6,000	6,000	6,000
Miscellaneous Contractuals	9,521	10,504	11,250	11,250	11,750
Contractuals	**$348,916**	**$376,327**	**$501,951**	**$543,666**	**$610,000**
Total Expenditures	**$2,084,794**	**$2,544,711**	**$2,647,368**	**$2,701,949**	**$2,897,310**
Income (Loss) before capital outlay	**$1,079,136**	**$802,194**	**$484,832**	**$356,251**	**$427,087**
Capital Outlay					
Buildings & Structures	0	0	700,000	700,000	295,000
Computer Hardware	0	0	0	0	5,000
Machinery & Tools	0	0	171,026	171,026	0
Miscellaneous Capital	0	0	286,205	286,205	0
Depreciation Expense	111,926	107,375	0	0	0
Amortization Expense	134,456	153,959	0	0	0
Total Capital Outlay	**$246,382**	**$261,334**	**$1,157,232**	**$1,157,232**	**$300,000**
Operating Income (loss)	**$832,753**	**$540,860**	**($672,400)**	**($800,981)**	**$127,087**
Non-Operating Revenues					
Interest from Investments	201,069	227,496	70,000	182,730	195,000

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Insurance Claim	51,780	0	0	0	0
Total Non-operating Revenues	**$252,849**	**$227,496**	**$70,000**	**$182,730**	**$195,000**
Non-Operating Expenditures					
Interest Expense - Leases & Subscriptions	6,866	8,717	0	0	0
Cash Generated	**$1,078,736**	**$759,639**	**($602,400)**	**($618,251)**	**$322,087**
Beginning Fund Balance	**$12,383,586**	**$13,462,323**	**$14,221,962**	**$14,221,962**	**$13,603,711**
Ending Fund Balance	**$13,462,323**	**$14,221,962**	**$13,619,562**	**$13,603,711**	**$13,925,798**

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Operating Revenues					
Green Fees	360,304	398,129	380,000	380,000	351,596
Permanent Starts	0	0	1,000	1,000	1,000
Gas Cart Rental	168,960	191,631	170,000	170,000	195,742
Hand Cart Rental	0	0	2,000	2,000	2,000
Golf Club Rental	0	0	1,000	1,000	1,000
Golf Shop Sales	7,281	10,851	7,500	7,500	9,500
Golf Concessions	11,622	8,062	8,500	8,500	20,000
Other Revenues	4,779	7,859	1,000	1,000	1,000
Total Operating Revenues	**$552,946**	**$616,531**	**$571,000**	**$571,000**	**$581,838**
Operating Expenditures					
Personnel					
Salaries & Wages	127,578	149,421	135,110	145,409	138,934
Part Time Wages	106,487	136,512	177,840	162,874	229,060
Overtime Wages	9,115	16,168	15,000	21,697	15,288
Sick Pay Reimbursement	0	0	700	700	100
IMRF Contributions	16,245	19,191	22,540	22,816	28,556
FICA Contributions	18,577	22,946	25,140	27,433	29,329
Health Insurance	29,130	38,420	46,540	43,036	48,324
Sick/Comp/Vacation Accrual	3,932	3,854	0	0	0
Personnel	**$311,064**	**$386,512**	**$422,870**	**$423,965**	**$489,591**
Commodities					
Office Supplies	(237)	170	250	250	250
Postage	0	0	50	50	50
Gasoline & Oil	15,810	19,502	14,500	14,500	18,500
Uniforms	959	690	2,500	2,500	3,000
Small Tools & Equipment	5,122	467	700	700	700
Building Maint. Supplies	1,842	380	1,500	1,500	1,500
Ground Maint. Supplies	1,310	4,630	3,500	3,500	3,500
Equipment Maint. Supplies	10,478	11,286	22,000	22,000	22,000
Gravel & Soil	0	3,223	500	500	500
Herbicides	1,547	2,315	3,000	3,000	3,000
Fertilizer	23,143	20,113	25,000	25,000	25,000
Plant Protectors	6,003	10,578	14,000	14,000	14,000
Insecticides	922	600	7,500	7,500	7,500
Turfgrass Chemicals	8,021	9,041	7,500	7,500	10,500
Top Dressing	2,201	2,546	4,000	4,000	4,000
Irrigation Supplies	939	230	1,500	1,500	1,500
Landscaping, Trees, Shrubs	1,012	6,392	500	500	500
Operating Supplies	13,975	14,173	13,200	13,200	13,200
COGS-Pro Shop	2,311	2,168	2,000	2,000	2,000
Commodities	**$95,358**	**$108,503**	**$123,700**	**$123,700**	**$131,200**
Contractuals					

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	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Merchant Credit Card Fees	10,630	11,281	11,000	11,000	11,000
Advertising	0	0	1,000	1,000	1,000
Printing	0	0	250	250	250
Dues & Subscriptions	95	115	190	190	190
Liability Insurance	265	274	279	310	330
Workers Compensation Ins.	11,686	11,083	11,668	12,760	13,400
Property Insurance	2,910	3,104	3,350	2,700	2,830
State Unemployment Ins.	26,125	30,858	30,000	34,470	30,000
Natural Gas	5,327	4,309	4,840	6,284	6,000
Electricity	7,252	8,395	7,670	9,904	10,500
Telephone	2,350	2,831	3,000	3,230	3,000
Disposal Services	74	0	600	600	600
Pest Control	360	373	800	800	800
Repairs & Maint. Building	0	0	1,400	1,400	1,400
Repairs & Maint. Equipment	0	1,791	0	0	0
Equipment Rental	4,732	3,863	53,630	53,630	53,630
IT Replacement Charge	5,240	4,090	5,790	5,790	4,050
Professional Development	0	0	3,000	3,000	3,000
Miscellaneous Contractuals	9,802	5,791	3,600	3,600	3,600
Contractuals	**$86,847**	**$88,157**	**$142,067**	**$150,918**	**$145,580**
Total Operating Expenditures	**$493,269**	**$583,172**	**$688,637**	**$698,583**	**$766,371**
Income (Loss) before capital outlay	**$59,677**	**$33,359**	**($117,637)**	**($127,583)**	**($184,533)**
Capital Outlay					
Computer Hardware	0	0	0	0	1,000
Machinery & Tools	0	0	0	0	33,000
Depreciation Expense	28,804	32,158	0	0	0
Amortization Expense	44,769	44,769	0	0	0
Total Capital Outlay	**$73,572**	**$76,927**	**$0**	**$0**	**$34,000**
Operating Income (loss)	**($13,896)**	**($43,567)**	**($117,637)**	**($127,583)**	**($218,533)**
Non-Operating Revenues					
Interest from Investments	5,449	3,136	100	2,640	100
Non-Operating Expenditures					
Interest Expense - Leases	2,453	1,774	0	0	0
Cash Generated	**($10,899)**	**($42,205)**	**($117,537)**	**($124,943)**	**($218,433)**
Beginning Fund Balance	**$1,676,410**	**$1,665,511**	**$1,623,306**	**$1,623,306**	**$1,498,363**
Ending Fund Balance	**$1,665,511**	**$1,623,306**	**$1,505,769**	**$1,498,363**	**$1,279,930**

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Lake County Forest Preserves

Budget Request 2026

8300 Thunderhawk Golf Course

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Operating Revenues					
Green Fees	1,344,596	1,433,161	1,500,000	1,500,000	1,428,819
Permanent Starts	0	0	6,000	6,000	6,000
Player Services	0	0	1,000	1,000	1,000
Gas Cart Rental	362,461	364,796	400,000	400,000	362,460
Hand Cart Rental	0	0	6,000	6,000	6,000
Golf Club Rental	0	0	5,000	5,000	5,000
Range Balls	62,826	71,918	65,000	65,000	65,000
Golf Shop Sales	148,437	168,406	140,000	140,000	269,000
Food Sales-Snack Shop	60,174	67,934	65,000	65,000	63,450
Beverage Sales-Snack Shop	46,225	51,078	60,000	60,000	56,000
Beer Sales-Snack Shop	152,237	162,356	160,000	160,000	162,500
Liquor Sales-Snack Shop	78,356	72,367	75,000	75,000	85,042
Building Rentals	5,500	6,000	30,000	30,000	30,000
Other Revenues	14,502	18,922	100	100	100
Sales of Fixed Assets	0	1,215	0	0	0
Interfund Transfers	4,500	4,500	0	0	0
Total Operating Revenues	**$2,279,814**	**$2,422,654**	**$2,513,100**	**$2,513,100**	**$2,540,371**
Operating Expenses Personnel					
Salaries & Wages	326,862	363,474	329,930	366,816	302,079
Part Time Wages	338,742	422,538	489,560	452,293	576,296
Overtime Wages	42,155	55,999	47,000	74,762	47,864
Sick Pay Reimbursement	2,368	4,303	2,100	12,662	4,500
IMRF Contributions	39,952	45,826	52,400	88,445	65,486
FICA Contributions	56,699	67,128	66,450	109,945	71,201
Health Insurance	87,068	98,719	102,650	124,885	113,942
Sick/Comp/Vacation Accrual	13,514	13,611	0	0	0
Personnel	**$907,360**	**$1,071,597**	**$1,090,090**	**$1,229,808**	**$1,181,368**
Commodities					
Office Supplies	(237)	421	500	500	500
Postage	20	0	250	250	250
Gasoline & Oil	25,941	27,422	25,000	25,000	30,000
Uniforms	6,542	13,632	10,000	10,000	10,500
Small Tools & Equipment	280	3,235	4,000	4,000	4,000
Building Maint. Supplies	10,933	6,876	5,000	5,000	5,000
Ground Maint. Supplies	7,872	14,893	18,000	18,000	18,000
Equipment Maint. Supplies	52,997	63,484	30,000	30,000	50,000
Gravel & Soil	0	0	1,000	1,000	1,000
Herbicides	9,667	18,051	16,500	16,500	16,500
Fertilizer	24,799	32,040	33,000	33,000	33,000
Plant Protectors	64,901	64,938	70,000	70,000	70,000
Insecticides	9,933	25,667	27,500	27,500	27,500
Turfgrass Chemicals	35,930	59,551	66,000	66,000	66,000
Top Dressing	6,099	4,780	15,000	15,000	15,000
Irrigation Supplies	10,543	9,968	15,000	15,000	15,000
Operating Supplies	49,881	46,322	67,000	67,000	71,000
COGS-Handicap	1,100	1,000	1,000	1,000	2,000
COGS-Pro Shop	103,297	103,532	88,000	88,000	88,000
COGS-Food	32,283	29,822	14,000	14,000	14,500
COGS-Beverage	20,293	21,821	4,500	4,500	5,000
COGS-Beer	50,230	36,092	30,000	30,000	32,000

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	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
COGS-Liquor	7,542	21,208	20,000	20,000	22,000
Commodities	**$530,846**	**$604,755**	**$561,250**	**$561,250**	**$596,750**
Contractuals					
Legal Fees	0	0	0	0	0
Computer Fees & Services	2,942	1,914	3,000	3,000	3,000
Merchant Credit Card Fees	48,847	53,469	40,000	40,000	40,000
Advertising	4,295	1,500	3,000	3,000	3,000
Printing	205	0	1,000	1,000	1,000
Dues & Subscriptions	1,420	1,253	1,850	1,850	1,850
Licenses & Permits	1,235	1,175	1,600	1,600	1,600
Liability Insurance	1,302	1,368	1,401	1,560	1,640
Workers Compensation Ins.	31,699	30,736	32,343	35,370	37,140
Property Insurance	9,522	9,838	9,638	7,760	8,150
State Unemployment Ins.	31,827	60,494	50,000	55,470	50,000
Natural Gas	7,324	7,888	8,700	12,276	11,500
Electricity	59,755	65,922	59,430	72,174	73,700
Telephone	10,754	10,716	11,700	11,694	11,700
Water & Sewer	3,842	4,604	4,160	4,160	4,250
Disposal Services	10,232	5,459	5,540	5,540	5,540
Pest Control	1,490	1,530	900	900	900
Repairs & Maint. Building	10,400	275	1,000	1,000	1,000
Repairs & Maint. Equipment	570	225	500	500	500
Equipment Rental	3,450	5,540	109,530	109,530	109,530
Vehicle Replacement Charge	0	0	0	0	0
IT Replacement Charge	13,690	10,760	12,970	12,970	6,320
Certifications and Education	120	0	200	200	200
Professional Development	3,621	12,470	9,000	9,000	9,000
Mileage Reimbursement	0	0	500	500	500
Miscellaneous Contractuals	11,698	17,606	19,500	19,500	19,500
Contractuals	**$270,239**	**$304,741**	**$387,462**	**$410,554**	**$401,520**
Total Operating Expenditures	**$1,708,445**	**$1,981,093**	**$2,038,802**	**$2,201,612**	**$2,179,638**
Income (Loss) before capital outlay	**$571,370**	**$441,561**	**$474,298**	**$311,488**	**$360,733**
Capital Outlay					
Buildings & Structures	0	0	0	0	300,000
Improvements to Buildings	0	0	259,732	259,732	0
Computer Hardware	0	0	0	0	4,000
Machinery & Tools	0	0	180,000	180,000	253,000
Depreciation Expense	217,889	212,395	0	0	0
Amortization Expense	75,324	94,827	0	0	0
Total Capital Outlay	**$293,213**	**$307,222**	**$439,732**	**$439,732**	**$557,000**
Non-Operating Expenditures					
Interest Expense - Leases	4,127	6,884	0	0	0
Cash Generated	**$274,030**	**$127,455**	**$34,566**	**$(128,244)**	**$(196,267)**
Beginning Fund Balance	**$6,161,767**	**$6,435,798**	**$6,563,253**	**$6,563,253**	**$6,435,009**
Ending Fund Balance	**$6,435,798**	**$6,563,253**	**$6,597,819**	**$6,435,009**	**$6,238,742**

Machinery/Equipment/Project	Estimated Costs	Budget 2025	Estimated 2025	New Funding	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Funding Required
Countryside Golf Course:										
Robotic Range System	177,600	29,600	29,600	29,600	29,600	29,600	29,600	29,600	29,600	118,400
Asphalt Replacement	313,694	135,000	313,694							0
Net-Zero Electric Car Storage	1,400,000	700,000	70,000	70,000	700,000	70,000	70,000	70,000	70,000	630,000
Topdresser	22,950	23,000	22,950							0
Bunker Rake	24,950	27,000	24,950							0
Greens Roller (Electric)	36,880	23,000	36,880							0
Rough Mower (Electric)	70,000	70,000	0			70,000				70,000
Walk Greens Mowers (2)	40,140	0	40,140							0
Equipment Lift	11,848	0	11,848							0
Trailer Repairs	4,378	0	4,378							0
Pump Station	295,000			295,000	295,000					0
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:										
Utility Task Vehicle	33,000			33,000	33,000					0
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:										
Robotic Range System	177,600	29,600	29,600	29,600	29,600	29,600	29,600	29,600	29,600	118,400
Restrooms & Pumphouse Improvements	250,000	250,000	250,000							0
Skid Loader w/ Rotary Cutter Att.	130,590	100,000	130,590							0
Greens Mower (Electric)	80,000	80,000	80,000							0
Cart & Walking Bridge Repairs	300,000			300,000	300,000					0
Fairway Mowers - 2 (Electric)	205,000			205,000	205,000					0
Fairway Turf Aerator Attachment	48,000			48,000	48,000					0
Shoreline Stabilization #16	TBD					TBD				0
Irrigation Control System	300,000					300,000				300,000
Greens Mowers - 2 (Electric)	160,000					160,000				160,000
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 Vehicle	50,000							50,000		50,000
	$4,782,629	**$1,467,200**	**$1,044,629**	**$1,010,200**	**$1,640,200**	**$920,200**	**$369,200**	**$329,200**	**$129,200**	**2,097,800**

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 $332,975. Salaries and benefits total $303,575 and contractuals are $29,400.

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

EXPENDITURES BY OBJECT:	2025 Modified Budget	% of Total	2026 Original Budget	% of Total	Amount Change	% Change
Salaries and Benefits	$390,724	24.88%	$303,575	91.17%	($87,149)	-22.30%
Commodities	16,625	1.06%	0	0.00%	(16,625)	0.00%
Contractuals	494,838	31.51%	29,400	8.83%	(465,438)	-94.06%
Capital Outlay	667,988	42.54%	0	0.00%	(667,988)	-100.00%
Total Expenditures by Object	$1,570,175	100.00%	$332,975	100.00%	($1,237,200)	-78.79%

EXPENDITURES BY FUNCTION:	2025 Modified Budget	% of Total	2026 Original Budget	% of Total	Amount Change	% Change
Youth Conservation Corp	$191,680	12.21%	$222,276	66.75%	$30,596	15.96%
Education	205,800	13.11%	29,400	8.83%	(176,400)	-85.71%
Natural Resources	1,172,695	74.69%	81,299	24.42%	(1,091,396)	-93.07%
Total Expenditures by Function	$1,570,175	100.00%	$332,975	100.00%	($1,237,200)	-78.79%

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Revenues					
Donations	254,190	206,719	502,522	309,475	316,008
Other Grants	0	5,086	495,295	41,394	0
State Grants	8,015	65,671	45,293	30,000	0
Federal Grants	601,163	635,356	515,867	200,110	0
Interest from Investments	17,418	15,373	7,590	9,470	3,575
Miscellaneous Revenue	4582	128	0	0	0
Proceeds from Auction	567	0	0	0	0
Total Revenues	**$885,934**	**$928,332**	**$1,566,567**	**$590,449**	**$319,583**
Expenditures					
Salaries & Wages	0	37,809	135,247	60,394	61,808
Part Time Wages	88,625	110,876	177,991	64,210	206,480
IMRF Contributions	0	2,625	11,462	5,165	5,767
FICA Contributions	6,780	11,339	24,070	9,767	20,524
Health Insurance	0	5,135	41,953	9,062	8,996
Total Personnel	**$95,405**	**$167,784**	**$390,724**	**$148,598**	**$303,575**
Computer Hardware	0	1,100	0	0	0
Operating Supplies	10,176	14,072	16,625	3,060	0
Total Commodities	**$10,176**	**$15,172**	**$16,625**	**$3,060**	**$0**
Consulting Fees	0	0	36,800	36,800	13,900
Telephone	0	497	0	594	0
Miscellaneous Contractuals	30,146	35,186	458,038	283,677	12,500
Total Contractuals	**$30,146**	**$35,682**	**$494,838**	**$321,071**	**$26,400**
Total Operating Expenditures	**$135,727**	**$218,639**	**$902,187**	**$472,729**	**$329,975**
Capital Outlay					
Improvements to Buildings	0	0	163,000	163,000	0
Capital Imprvmts-Preserves	336,553	461,720	504,988	504,988	0
Furniture & Fixtures	72,748	28,345	0	0	0
Total Expenditures	**$545,028**	**$708,704**	**$1,570,175**	**$1,140,716**	**$329,975**
Revenue Excess (Deficit) over Expenditures	**$340,906**	**$219,627**	**($3,608)**	**($550,268)**	**($10,392)**
Beginning Fund Balance	**$132,877**	**$473,783**	**$693,410**	**$693,410**	**$143,143**
Ending Fund Balance	**$473,783**	**$693,410**	**$689,802**	**$143,143**	**$132,751**

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 2026.

Chiwaukee Prairie Illinois Beach Lake Plain 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 Lake Plain Coalition 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 Lake Plain partners. A total of $1,050,000 has been approved.

Chiwaukee Prairie Illinois Beach Lake Plain Branding Scope Development
RECEIVED – Illinois Coastal Management Program ***Project Number 56078***

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 Lake Plain. These funds will be used to strengthen the regional identity for the Lake Plain and Lake Plain Coalition 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 Lake Plain Coastal Wetland Restoration
RECEIVED - Sustain Our Great Lakes ***Project Number 56046***

The Chiwaukee Prairie Illinois Beach Lake Plain 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 Lake Plain. 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 68006***

The Chiwaukee Prairie Illinois Beach Lake Plain 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. These tasks include building a collaborative infrastructure, strengthening regional identity, prioritizing peer-to-peer learning, continuing and expanding the Lake Plain Invasive Plant 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.

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

The Chiwaukee Prairie Illinois Beach Lake Plain Coastal Wetland Restoration Project received funding in the amount of $163,943.12 from the Illinois Department of Commerce and Economic Opportunity – Energy Transition Community Grant Program for the Zion Nuclear Plant Local Taxing Bodies. This grant provides funding for continued invasive plant removal including clearing, retreatment, and the Lake Plain Invasive Plant Strike Team; A Youth Conservation Corps (YCC) crew to perform restoration work within the Lake Plain; Two ecological technician positions to support the work of the Lake Plain Coordinator and the Lake Plain Conservation Partners; Environmental education and community engagement initiatives for the citizens of the City of Zion.

Greenbelt – Sustaining the Ecological Health of Greenbelt through Continued and Expanded Invasive Species Control: 6964100 – RECEIVED – Sustain Our Great Lakes – National Fish and Wildlife Foundation (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 – RECEIVED – Pollinator Partnership and North American Pollinator Protection Campaign ***Project Number 60004***

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

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

With $400,000 in funding from NFWF, the project will restore wetland and woodland habitats to address invasive species at the headwaters of the Chicago River at Greenbelt Forest Preserve. This project will restore 96.81 total acres, plant 400 trees, produce 1000 volunteer stewardship hours, and provide more than $1 million in annual ecosystem services for the surrounding disadvantaged community. The project commences in the winter of 2025-2026 with removal of woody invasive species. Total project cost is $535,656.

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) ***Project Number 63004***

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. Work began in the winter of 2023-24 and will be completed in 2026.

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

This project proposes to restore hydrology and native vegetation to a portion of Ray Lake Forest Preserve. Ducks Unlimited (DU) has compiled partners from the Great Lakes region and submitted an application to the NAWCA program. If funded, the District would be a sub-recipient through DU and receive $200,000 in grant funds.

Multiple Preserves – Watershed Management Board – RFP 2025 – RECIEVED – Lake County Watershed Management Commission ***Project Number TBD***

Funding from this grant will help support on-going hydrologic restoration efforts throughout the County. Engineering and analysis are necessary to ensure wetland restoration efforts meet natural resource goals, and also not cause impacts to neighboring properties. This project will design and permit plans for restoration efforts at three sites, portions of Grassy Lake, Old School, and Wadsworth Savanna Forest Preserves. Total project cost is $112,200; the District will receive $12,000 in grant funding.

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

The Section 319 grant program provides financial assistance to help control nonpoint source pollution. This project proposes to restore the natural hydrology to the southwestern portion of Lakewood Forest Preserve. Removing relic agricultural infrastructure (earthen dam, water diversion pipes, drain tiles, etc.) will help to restore historic hydrologic function and surface flow paths to these drainageways. Streambank and shoreline stabilization are also proposed. The results are expected to improve water quality within Lakewood as well as downstream areas outside of the preserve. Total project cost is estimated at $1,440,582 and $775,037 has been requested in grant funding.

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Revenues					
Grants & Donations	781,263	786,898	1,261,297	444,140	81,228
Interest from Investment	3,803	3,358	0	2,000	1,000
Total Revenues	**$785,066**	**$790,256**	**$1,261,297**	**$407,857**	**$82,228**
Expenditures					
Salaries & Benefits	14,425	48,426	199,044	79,476	81,299
Commodities	10,176	15,669	16,625	3,654	0
Contractuals	25,499	29,186	452,038	277,677	0
Total Operating Expenses	**$50,100**	**$93,281**	**$667,707**	**$360,807**	**$81,299**
Capital Outlay	**292,567**	**461,536**	**504,988**	**504,988**	**0**
Total Expenditures	**$342,667**	**$554,817**	**$1,172,695**	**$865,795**	**$81,299**
Revenue Excess (Deficit) over Expenditures	**$442,398**	**$235,439**	**$88,602**	**($457,938)**	**$929**
Beginning Fund Balance	**($258,183)**	**$184,216**	**$419,654**	**$419,654**	**($0)**
Ending Fund Balance	**$184,216**	**$419,654**	**$508,256**	**($0)**	**$929**

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General Program Statement

The Youth Conservation Corps (YCC) summer program is funded by money raised at an annual golf outing and by the Preservation Foundation.

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 2026

- 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 Forest Preserve and the Native Seed Nursery.
- Participate in environmental educational opportunities via field trips to other environmental and cultural institutions across the region.

Lake County Forest Preserves

Budget Request 2026
6100 Youth Conservation Corps

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Revenues					
Donations	80,980	119,358	191,680	69,122	222,280
Total Revenues	**$80,980**	**$119,358**	**$191,680**	**$69,122**	**$222,280**
Expenditures					
Personnel					
Part Time Wages	75,225	110,876	177,991	64,210	206,480
FICA Contributions	5,755	8,482	13,689	4,912	15,796
Total Personnel	**$80,980**	**$119,358**	**$191,680**	**$69,122**	**$222,276**
Revenue Excess (Deficit) over Expenditures	**$0**	**$0**	**$0**	**$0**	**$4**
Beginning Fund Balance	**$8,666**	**$8,665**	**$8,665**	**$8,665**	**$8,665**
Ending Fund Balance	**$8,665**	**$8,665**	**$8,665**	**$8,665**	**$8,669**

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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 2026

- Work with the Preservation Foundation of the Lake County Forest Preserves to identify and seek additional funding for support of special projects and exhibitions at the Bess Bower Dunn Museum of Lake County (Dunn Museum).

- Work with the Preservation Foundation of the Lake County Forest Preserves to identify and seek additional funding to support on-going Education Department initiatives including Science Explorers in Nature, Conservation Explorers, Ryerson Welcome Center improvements, program scholarships, and other projects and events.

- 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.

- Relaunch the *Gateways Grant Program* to *Beyond the Classroom*: Expanding field trip opportunities for Lake County students offering fifty (50) grants to eligible low school districts in Lake County. Each grant provides an affordable on-site field trip by waiving program fees for one day of programming and giving $250 transportation support to the school. A limited number of fee waivers for in-school programs will be available for schools unable to visit the Forest Preserves to still benefit from our engaging educational programs. This relaunch and expansion means more students can learn beyond the classroom, whether that’s in the preserves, at the Dunn Museum or in their own schools.

- Identify and secure funding to offer free admission on Thursday at the Dunn Museum.

Lake County Forest Preserves

Budget Request 2026
Education Grant Funds

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Revenues					
Grants & Donations	1,125	6,575	6,000	6,000	12,500
Total Revenues	**$1,125**	**$6,575**	**$6,000**	**$6,000**	**$12,500**
Expenditures					
Contractuals	4,650	6,000	6,000	6,000	12,500
Total Expenditures	**$4,650**	**$6,000**	**$6,000**	**$6,000**	**$12,500**
Revenue Excess (Deficit) over Expenditures	**($3,525)**	**$575**	**$0**	**$0**	**$0**
Beginning Fund Balance	**$5,230**	**$1,705**	**$2,280**	**$2,280**	**$2,280**
Ending Fund Balance	**$1,705**	**$2,280**	**$2,280**	**$2,280**	**$2,280**

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Revenues					
Grants & Donations	0	0	100,000	100,000	0
Interest from Investments	13,615	12,016	7,590	7,470	2,575
Miscellaneous Revenue	4,326	128	0	0	0
Proceeds from Auction	567	0	0	0	0
Total Revenues	**$18,508**	**$12,143**	**$107,590**	**$107,470**	**$2,575**
Expenditures					
Contractuals	0	0	36,800	36,800	13,900
Total Operating Expenditures	**$0**	**$0**	**$36,800**	**$36,800**	**$13,900**
Capital Outlay					
Improvements to Buildings	0	0	163,000	163,000	0
Capital Imprvmts-Preserves	43,986	184	0	0	0
Furniture & Fixtures	72,748	28,345	0	0	0
Total Expenditures	**$116,734**	**$28,529**	**$199,800**	**$199,800**	**$13,900**
Revenue Excess (Deficit)					
over Expenditures	**($98,226)**	**($16,386)**	**($92,210)**	**($92,330)**	**($11,325)**
Beginning Fund Balance	**$377,424**	**$279,198**	**$262,812**	**$262,812**	**$170,482**
Ending Fund Balance	**$279,198**	**$262,812**	**$170,602**	**$170,482**	**$159,157**

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	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Revenues					
Grants & Donations	0	0	100,000	100,000	0
Interest from Investments	8,241	5,305	4,000	3,630	1,400
Total Revenues	**$8,241**	**$5,305**	**$104,000**	**$103,630**	**$1,400**
Expenditures					
Contractuals	0	0	36,800	36,800	13,900
Capital Outlay	72,748	28,345	163,000	163,000	0
Total Expenditures	**$72,748**	**$28,345**	**$199,800**	**$199,800**	**$13,900**
Revenue Excess (Deficit) over Expenditures	**($64,507)**	**($23,040)**	**($95,800)**	**($96,170)**	**($12,500)**
Beginning Fund Balance	**$196,311**	**$131,803**	**$108,764**	**$108,764**	**$12,594**
Ending Fund Balance	**$131,803**	**$108,764**	**$12,964**	**$12,594**	**$94**

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Revenues					
Grants & Donations	0	0	0	0	0
Interest from Investments	5,202	6,375	3,500	3,550	1,000
Miscellaneous Revenue	4,326	128	0	0	0
Proceeds from Auction	567	0	0	0	0
Total Revenues	**$10,094**	**$6,503**	**$3,500**	**$3,550**	**$1,000**
Expenditures					
Contractuals	0	0	0	0	0
Total Operating Expenses	**$0**	**$0**	**$0**	**$0**	**$0**
Capital Outlay	**$43,986**	**$184**	**$0**	**$0**	**$0**
Revenue Excess (Deficit) over Expenditures	**(33,892)**	**6,319**	**3,500**	**3,550**	**1,000**
Beginning Fund Balance	**$174,551**	**$140,659**	**$146,978**	**$146,978**	**$150,528**
Ending Fund Balance	**$140,659**	**$146,978**	**$150,478**	**$150,528**	**$151,528**

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Request
Revenues					
Grants & Donations	0	0	0	0	0
Interest from Investments	173	335	90	290	175
Total Revenues	**$173**	**$335**	**$90**	**$290**	**$175**
Expenditures					
Contractuals	0	0	0	0	0
Total Operating Expenses	**$0**	**$0**	**$0**	**$0**	**$0**
Revenue Excess (Deficit) over Expenditures	**$173**	**$335**	**$90**	**$290**	**$175**
Beginning Fund Balance	**$6,563**	**$6,736**	**$7,071**	**$7,071**	**$7,361**
Ending Fund Balance	**$6,736**	**$7,071**	**$7,161**	**$7,361**	**$7,536**

Other Funds

<u>FUNDS IN THIS SECTION INCLUDE</u>:

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.

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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.

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Revenues					
Property Tax Levy	132,278	186,952	188,500	188,500	232,170
Interest from Investments	7,378	1,679	5,300	6,710	5,500
Gain/Loss Due to MV Adj	(207)	4,892	0	0	0
Total Revenues	**$139,449**	**$193,523**	**$193,800**	**$195,210**	**$237,670**
Expenditures					
Personnel					
Salaries & Wages	74,036	102,074	106,280	78,055	119,496
Sick Pay Reimbursement	0	319	0	0	0
Health Insurance	11,135	15,704	16,250	10,286	14,323
Total Personnel	**$85,171**	**$118,097**	**$122,530**	**$88,341**	**$133,819**
Contractuals					
Auditing Fees	71,410	56,870	67,200	67,200	68,500
Computer Fees & Services	6,979	7,275	7,640	7,640	7,936
Consulting Fees	2,900	0	5,000	2,700	3,500
Advertising	45	0	0	0	0
IT Replacement Charge	620	750	620	620	1,460
Total Contractuals	**$81,954**	**$64,895**	**$80,460**	**$78,160**	**$81,396**
Total Operating Expenditures	**$167,125**	**$182,992**	**$202,990**	**$166,501**	**$215,215**
Revenue Excess (Deficit) over Expenditures	**$(27,675)**	**$10,532**	**$(9,190)**	**$28,709**	**$22,455**
Beginning Fund Balance	**$202,992**	**$175,317**	**$185,849**	**$185,849**	**$214,558**
Ending Fund Balance	**$175,317**	**$185,849**	**$176,659**	**$214,558**	**$237,013**

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 2025 budgeted expenditures include carryover funding for the Stevenson House Master Plan.

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Revenues					
Interest from Investments	95,170	4,358	30,000	30,140	26,000
Interfund Transfers	200,000	200,000	200,000	200,000	200,000
State Grant	0	114,450	1,100,000	1,100,000	0
Insurance Claim	51,046	0	0	0	0
Gain/Loss Due to MV Adj	0	76,853	0	0	0
Total Revenues	**$346,216**	**$395,660**	**$1,330,000**	**$1,330,140**	**$226,000**
Expenditures					
Buildings & Structures	477,077	843,866	1,095,578	1,095,578	0
Improvements to Buildings	0	0	0	0	0
Capital Improvements-Preserves	12,702	15,391	152,714	152,714	0
Total Operating Expenditures	**$489,779**	**$859,258**	**$1,248,292**	**$1,248,292**	**$0**
Revenue Excess (Deficit) over	**$(143,563)**	**$(463,598)**	**$81,708**	**$81,848**	**$226,000**
Beginning Fund Balance	**$2,175,782**	**$2,032,220**	**$1,568,622**	**$1,568,622**	**$1,650,470**
Ending Fund Balance	**$2,032,220**	**$1,568,622**	**$1,650,330**	**$1,650,470**	**$1,876,470**

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General Program Statement

The Easements and Special Projects Fund accounts for the revenue and expenditures related to special projects, land acquisition, easement revenues and temporary construction licenses. There are no capital projects in this fund for 2026.

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Revenues					
Grants & Donations	350,600	0	0	0	0
Interest from Investments	139,393	(47,346)	7,500	13,300	10,000
Easement & Licenses	21,514	500	0	0	0
Interfund Transfers	0	0	0	0	0
Gain/Loss Due to MV Adj	0	119,323	0	0	0
Total Revenues	**$511,507**	**$72,477**	**$7,500**	**$13,300**	**$10,000**
Expenditures					
Appraisal Fees	13,500	6,800	7,000	7,000	7,000
Legal Fees	23,985	0	5,000	5,000	5,000
Miscellaneous Contractuals	0	0	0	0	0
Total Operating Expenditures	**$37,485**	**$6,800**	**$12,000**	**$12,000**	**$12,000**
Capital Outlay					
Real Estate & Drainage Taxes	0	13,499	0	0	0
Land Acquisition	610,257	0	0	0	0
Title Fees	2,350	0	0	0	0
Tax Prorations	(18,278)	0	0	0	0
Other Land Acquisition Costs	13,321	0	0	0	0
Engineering Fees	(1,500)	0	0	0	0
Buildings & Structures	2,333,302	815,029	26,141	26,141	0
Capital Improvements-Preserves	0	0	0	0	0
Total Capital Outlay	**$2,939,453**	**$828,528**	**$26,141**	**$26,141**	**$0**
Total Expenditures	**$2,976,937**	**$835,328**	**$38,141**	**$38,141**	**$12,000**
Revenue Excess (Deficit) over Expenditures	**$(2,465,430)**	**$(762,851)**	**$(30,641)**	**$(24,841)**	**$(2,000)**
Beginning Fund Balance	**$3,732,855**	**$1,267,425**	**$504,574**	**$504,574**	**$479,732**
Ending Fund Balance	**$1,267,425**	**$504,574**	**$473,932**	**$479,732**	**$477,732**

GENERAL PROGRAM STATEMENT

The purpose of this fund is to restore and manage lands to their historical condition. In 2003, the Board approved a Farmland Management Policy that established this fund from the revenue generated by the farm license fees. In 2025, the District had 1,964.25 acres of land in farm licenses, which generated $332,354.00 in annual fees. Over the past several years revenues have averaged $349,010.00, however several restoration projects will be implemented at the end of 2025, and/or beginning of 2026, reducing the total number of farmed acres to 1,069.95, with a projected revenue of $169,580.00 for 2026. No licenses are up for bid until 2027.

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** — ***$ 37,500***
  Countywide control of negative impacts from wildlife. This includes the control of wildlife populations and possible alternative solutions to hydrological issues.

- **Site Specific Invasive Species Project # 62803** — ***$ 60,000***
  Control of various invasive species as a follow-up to previous restoration projects.

- **Native Cover Crop Seeding Project # 62804** — ***$ 20,000***
  Seed purchase to be used as a temporary native cover for transitioning agricultural fields in preparation for restoration projects. Farmers are typically used to plant cover crops.

- **Soil and Drain Tile Surveys Project # 62805** — ***$ 8,000***
  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.

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	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Revenues					
Rental Revenue	364,987	207,899	185,000	157,508	169,580
Interest from Investments	9,964	7,824	5,000	6,440	5,000
Interest from Leases	12,898	15,683	0	0	0
Farm Tax Collected	34,327	18,649	22,300	19,074	22,300
Total Revenues	**$422,176**	**$250,054**	**$212,300**	**$183,021**	**$196,880**
Expenditures					
Repairs & Maintenance Grounds	387,206	334,952	284,404	251,795	225,500
Real Estate & Drainage Taxes	29,223	28,186	30,000	28,500	30,000
Total Operating Expenditures	**$416,428**	**$363,139**	**$314,404**	**$280,295**	**$255,500**
Revenue Excess (Deficit) over Expenditures	**$5,748**	**($113,084)**	**($102,104)**	**($97,273)**	**($58,620)**
Beginning Fund Balance	**$446,402**	**$452,150**	**$339,066**	**$339,066**	**$241,792**
Ending Fund Balance	**$452,150**	**$339,066**	**$236,961**	**$241,792**	**$183,172**

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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.

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Revenues					
Interest from Investments	8,969	9,885	2,500	2,700	2,000
Total Revenues	**$8,969**	**$9,885**	**$2,500**	**$2,700**	**$2,000**
Expenditures					
Commodities					
Operating Supplies	0	0	2,000	2,000	2,000
Consulting Fees	35,000	0	0	0	0
Electricity	402	446	460	434	480
Miscellaneous Contractuals	11,584	16,343	18,870	18,870	19,815
Total Operating Expenditures	**$46,986**	**$16,790**	**$21,330**	**$21,304**	**$22,295**
Revenue Excess (Deficit) over Expenditures	**$(38,018)**	**$(6,904)**	**$(18,830)**	**$(18,604)**	**$(20,295)**
Beginning Fund Balance	**$259,419**	**$221,402**	**$214,497**	**$214,497**	**$195,893**
Ending Fund Balance	**$221,402**	**$214,497**	**$195,667**	**$195,893**	**$175,598**

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General Program Statement

The Land Preparation Fund provides funding for projects or improvements that are needed to secure and/or prepare forest preserve sites. Projects may include, but are not limited to: fencing, installation of gates, demolition of structures and buildings, erecting signage, cleanup of trash/debris, removal of hazards such as dead trees, or purchasing seed for retired farmland. Funds for the Land Preparation Fund are generated from income-producing assets that are already in place on newly acquired sites when those funds cannot be, or are not, directed to an endowment fund. There is no expected outside revenue in 2026.

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Revenues					
Cellular Tower Fees	15,708	15,708	15,970	15,970	0
Gain/Loss Due to MV Ad	0	39,295	0	0	0
Interest from Investments	44,314	15,564	20,000	36,500	30,000
Interest from Leases	2,210	1,998	0	0	0
Total Revenues	**$62,232**	**$72,566**	**$35,970**	**$52,470**	**$30,000**
Expenditures					
Ground Maint. Supplies	0	0	0	0	20,000
Repairs & Maintenance - Grounds	28,706	11,085	100,000	100,000	80,000
Total Operating Expenditures	**$28,706**	**$11,085**	**$100,000**	**$100,000**	**$100,000**
Revenue Excess (Deficit) over Expenditures	**$33,527**	**$61,481**	**$(64,030)**	**$(47,530)**	**$(70,000)**
Beginning Fund Balance	**$1,153,372**	**$1,186,899**	**$1,248,380**	**$1,248,380**	**$1,200,850**
Ending Fund Balance	**$1,186,899**	**$1,248,380**	**$1,184,350**	**$1,200,850**	**$1,130,850**

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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.

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Revenues					
Interest from Investments	1,016	1,231	900	700	50
Fines	3,311	64	0	0	0
Total Revenues	**$4,326**	**$1,295**	**$900**	**$700**	**$50**
Capital Outlay	0	0	24,000	24,000	0
Total Expenditures	**$0**	**$0**	**$24,000**	**$24,000**	**$0**
Revenue Excess (Deficit) over Expenditures	**$4,326**	**$1,295**	**$(23,100)**	**$(23,300)**	**$50**
Beginning Fund Balance	**$20,429**	**$24,756**	**$26,051**	**$26,051**	**$2,751**
Ending Fund Balance	**$24,756**	**$26,051**	**$2,951**	**$2,751**	**$2,801**

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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.

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Revenues					
Interest from Investments	10,434	14,432	6,000	10,190	6,000
Miscellaneous Revenue	0	0	0	0	0
Total Revenues	**$10,434**	**$14,432**	**$6,000**	**$10,190**	**$6,000**
Capital Outlay					
Capital Improvements-Preserves	0	3,508	290,672	290,672	0
Total Capital Outlay	**$0**	**$3,508**	**$290,672**	**$290,672**	**$0**
Revenue Excess (Deficit) over Expenditures	**$10,434**	**$10,924**	**($284,672)**	**($280,482)**	**$6,000**
Beginning Fund Balance	**$297,127**	**$307,561**	**$318,485**	**$318,485**	**$38,003**
Ending Fund Balance	**$307,561**	**$318,485**	**$33,813**	**$38,003**	**$44,003**

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.

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Revenues					
Interest from Investments	14,040	15,530	5,000	6,630	5,000
Total Revenues	**$14,040**	**$15,530**	**$5,000**	**$6,630**	**$5,000**
Capital Outlay					
Capital Improvements-Preserves	18,387	0	185,586	183,526	0
Total Capital Outlay	**$18,387**	**$0**	**$185,586**	**$183,526**	**$0**
Revenue Excess (Deficit) over Expenditures	**$(4,347)**	**$15,530**	**$(180,586)**	**$(176,896)**	**$5,000**
Beginning Fund Balance	**$308,600**	**$304,253**	**$319,783**	**$319,783**	**$142,887**
Ending Fund Balance	**$304,253**	**$319,783**	**$139,198**	**$142,887**	**$147,887**

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General Program Statement

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

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

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

This year's budget provides for replacing five (5) pieces of equipment for $220,000.00.

PERFORMANCE MEASUREMENTS	2023 ACTUAL	2024 ACTUAL	2025 ESTIMATED	2026 PROJECTED
Number of pieces	104	104	106	106

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Revenues					
Interest from Investments	68,993	71,916	26,000	49,650	35,000
Equipment Rental	307,500	345,630	367,965	367,965	380,122
Sale of Fixed Assets	169,445	116,595	30,400	30,400	39,800
Interfund Transfers	408,662	328,191	0	0	0
Miscellaneous Revenue	0	482	0	0	0
Total Revenues	**$954,600**	**$862,814**	**$424,365**	**$448,015**	**$454,922**
Capital Outlay					
Heavy Equipment	0	0	90,000	90,000	220,000
Depreciation Expense	288,217	357,106	0	0	0
Total Capital Outlay	**$288,217**	**$357,106**	**$90,000**	**$90,000**	**$220,000**
Revenue Excess (Deficit) over Expenditures	**$666,383**	**$505,709**	**$334,365**	**$358,015**	**$234,922**
Beginning Fund Balance	**$3,476,604**	**$4,142,987**	**$4,648,695**	**$4,648,695**	**$5,006,710**
Ending Fund Balance	**$4,142,987**	**$4,648,695**	**$4,983,060**	**$5,006,710**	**$5,241,632**

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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 $420,092.00 for purchasing replacement of computer hardware, computer software, and larger printers. Computer hardware, computer software and larger printers are replaced when a major component fails or when it reaches the end of its useful life cycle.

PERFORMANCE MEASUREMENTS	2023 ACTUAL	2024 ACTUAL	2025 ESTIMATED	2026 PROJECTED
Computers supported District-wide	198	205	223	227

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	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Revenues					
Interest from Investments	67,674	71,866	25,000	25,910	22,000
Equipment Rental	316,860	307,471	302,590	302,590	363,670
Sale of Fixed	450	51	500	500	500
Miscellaneous Revenue	0	824	0	230	0
Interfund Transfers	42,831	0	0	0	0
Total Revenues	**$427,815**	**$380,211**	**$328,090**	**$329,230**	**$386,170**
Expenditures					
Computer Hardware	98,521	96,763	33,700	33,700	71,650
Miscellaneous Contractuals	43,641	17,200	106,010	106,010	144,982
Total Operating Expenditures	**$142,162**	**$113,963**	**$139,710**	**$139,710**	**$216,632**
Capital Outlay					
Computer Hardware	0	0	87,000	87,000	105,300
Computer Software	0	0	0	0	0
Miscellaneous Capital	0	0	0	0	98,160
Depreciation Expense	124,584	113,497	0	0	0
Amortization Expense	36,686	44,023	0	0	0
Total Capital Outlay	**$161,269**	**$157,520**	**$87,000**	**$87,000**	**$203,460**
Non-Operating Expenditures					
Interest Expense	0	1,337	0	0	0
Total Non-Operating Expenditures	**$0**	**$1,337**	**$0**	**$0**	**$0**
Total Expenditures	**$303,431**	**$272,820**	**$226,710**	**$226,710**	**$420,092**
Revenue Excess (Deficit) over Expenditures	**$124,384**	**$107,390**	**$101,380**	**$102,520**	**$(33,922)**
Beginning Fund Balance	**$1,919,076**	**$2,043,460**	**$2,150,851**	**$2,150,851**	**$2,253,371**
Ending Fund Balance	**$2,043,460**	**$2,150,851**	**$2,252,231**	**$2,253,371**	**$2,219,449**

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General Program Statement

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

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

The District fleet replacement general guidelines are as follows: **1)** Vehicles under 9,000 lbs. will be replaced after ten (10) years of service or 100,000 miles of usage,120,000 miles for hybrids, and 150,000 for electric vehicles. **2)** Trucks between 9,000 and 16,000 lbs. will be replaced after ten (10) years of service **3)** Trucks over 16,000 lbs. will be replaced after twelve (12) years of service **4)** A vehicle will be replaced if a safety defect exists that jeopardizes the safety of the operator or the public **5)** A vehicle will be replaced when the projected maintenance cost for the next two years exceeds 50% of the vehicle’s market value **6)** Public Safety vehicles will be replaced after 125,000 miles.

The 2026 budget proposes replacing eleven (11) vehicles for a total of $780,000.00.

PERFORMANCE MEASUREMENTS	2023 ACTUAL	2024 ACTUAL	2025 ESTIMATED	2026 PROJECTED
Number of vehicles	91	91	91	91
Number of passenger vehicles	29	29	29	29
Number of small/medium trucks	52	52	52	52
Number of large trucks	10	10	10	10
Number of hybrid vehicles	18	21	23	27
Number of electric vehicles	3	5	10	13

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	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Revenues					
Interest from Investments	97,607	120,595	35,000	61,950	50,000
Equipment Rental	492,990	514,330	565,460	565,460	463,866
Sale of Fixed Assets	47,190	33,407	69,300	69,300	59,963
Other Revenues	4,266	0	0	0	0
Interfund Transfers	35,610	0	0	0	0
Total Revenues	**$677,662**	**$668,332**	**$669,760**	**$696,710**	**$573,829**
Capital Outlay					
Motor Vehicles	0	0	1,549,775	1,549,775	780,000
Depreciation Expense	463,981	482,719	0	0	0
Total Capital Outlaly	**$463,981**	**$482,719**	**$1,549,775**	**$1,549,775**	**$780,000**
Revenue Excess (Deficit) over	**$213,681**	**$185,613**	**$(880,015)**	**$(853,065)**	**$(206,171)**
Beginning Fund Balance	**$4,215,801**	**$4,429,482**	**$4,615,095**	**$4,615,095**	**$3,762,029**
Ending Fund Balance	**$4,429,482**	**$4,615,095**	**$3,735,079**	**$3,762,029**	**$3,555,858**

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Capital Improvement Plan

General Program Statement

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

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

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

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

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

On November 5, 2024, Lake County voters approved a referendum for $155 million of general obligation bonds for land acquisition and public access improvement projects. The Capital Improvement Plan was amended in March of 2025 after the referendum was approved.

LAKE COUNTY FOREST PRESERVES
FISCAL YEAR 2026
CAPITAL BUDGET SUMMARY BY PROJECT TYPE

Project	Carryover	New Funding	Capital Budget FY 2026	Designated Funds FY 2027-35
Ten-Year Capital Improvement Plan				
Improvement Projects	$23,531	$500,000	$500,000	$18,800,000
Trails and Trail Connections	1,133,167	450,000	450,000	19,875,000
Specific Habitat Restoration sites	1,481,584	4,710,000	4,710,000	22,398,000
General Habitat Restoration	192,071	400,000	400,000	3,890,920
Facility and Infrastructure Improvements	2,187,589	1,814,872	1,814,872	20,934,654
Paving repairs	1,006,810	561,800	561,800	6,843,079
Preserve tree planting	443,013	150,000	150,000	1,459,080
Special Future Land Acquisition	208,204	0	0	0
Subtotal:	$6,675,969	$8,586,672	$8,586,672	$94,200,732
Other Capital Expenditures				
Computer hardware/software		213,460	213,460	
Heavy equipment		517,835	517,835	
Machinery and Tools		211,000	211,000	
Motor vehicles		830,000	830,000	
Other		806,000	806,000	
Sampling/safety equipment		76,200	76,200	
Subtotal:		$2,654,495	$2,654,495	
Total Costs	**$6,675,969**	**$11,241,167**	**$11,241,167**	**$94,200,732**

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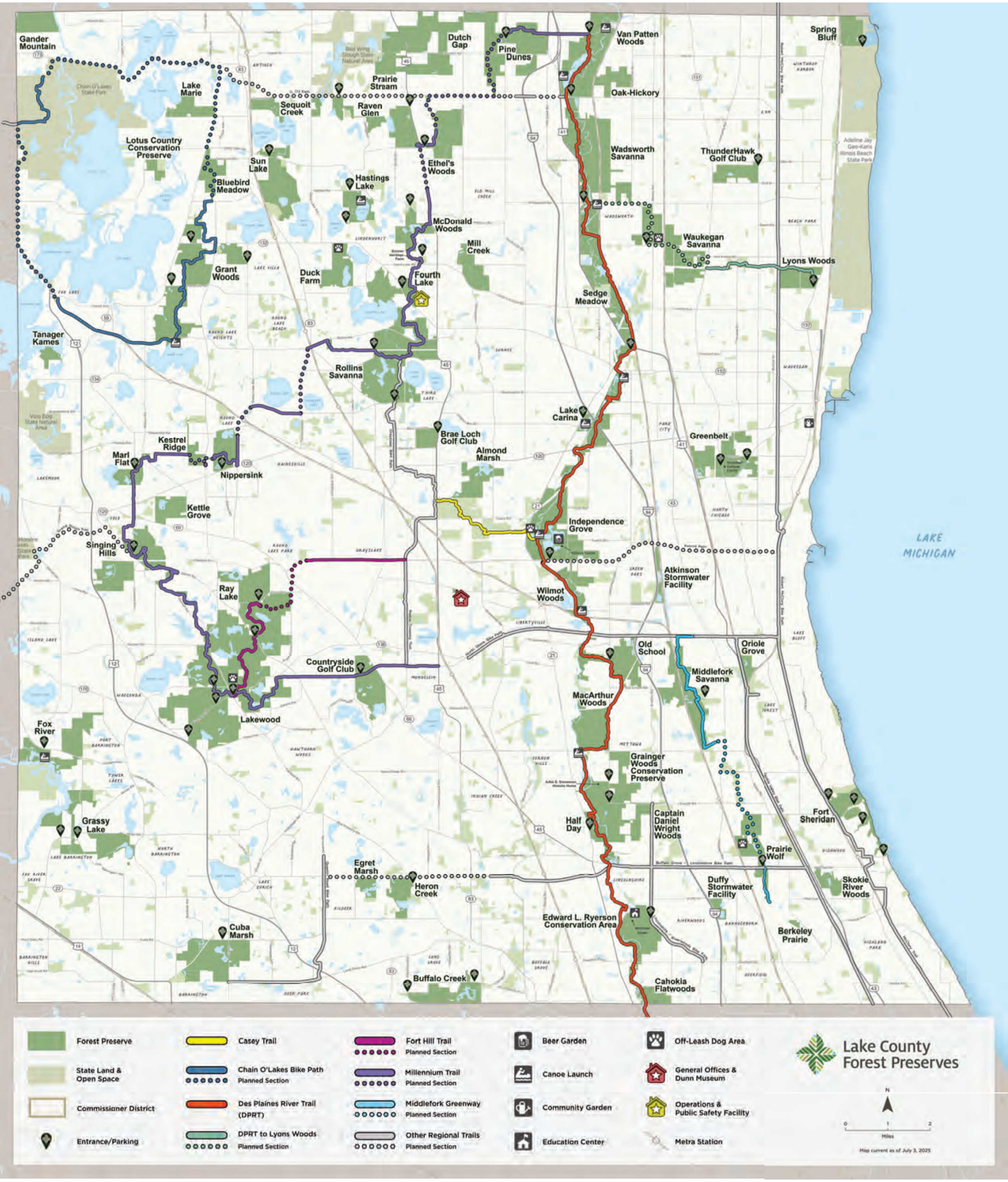

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Source of Funds

Ten Year Capital Improvement Plan

Project No.			Estimated Project Total	Bond Funds	Development Levy Fund	Grant Funds	General Fund	Other Funds
				Funding Sources				
	Ongoing Capital Improvements							
60004	Habitat Restoration			-	1,120,238	-	1,180,928	2,181,825
60010	Preserve Tree Planting (includes IDOT funding) PLP			-	109,090	-	362,830	477,750
60008	District-wide Reforestation			-	-	-	1,081,326	21,097
60009	Repair Existing Roads/Parking			-	1,940,086	-	6,467,896	-
60022	Facility and Infrastructure Improvements			3,311	184,105	-	2,331,611	1,800,000
60030	District-wide Accessibility Improvements			-	880,778	-	1,716,091	-
	Future Grant Matching Funds			-	-	-	-	-
	Special Future Land Acquisition Funds			-	-	-	-	208,204
				-	-	-	-	-
	Public Access/Misc. Projects			-	-	-	-	-
62611	Adlai E. Stevenson House		$1,200,000	-	-	-	-	-
64710	Buffalo Creek - MWRD Reservoir Expansion		$3,500,000	21,317	-	-	-	-
60601	Chain O'Lakes Bike Path - Grant Woods Trail Realignment		$875,000	875,000	-	-	-	-
60204	Countryside Net Zero Electric Golf Cart Storage Facility		$1,400,000	-	-	-	700,000	500,000
60025	Duck Farm Dog Exercise Area Accessibility		$220,000	-	-	-	-	2,214
60301	Duck Farm Munn Road Access		$100,000	-	3,707	-	-	-
61815	Dunn HVAC		$212,153	-	-	-	1,803	-
60420	Fort Sheridan Preserve		$2,949,668	-	-	-	-	-
60401	Fort Sheridan - Phase II Master Plan Improvements	1,500,000	$1,500,000	1,500,000	-	-	-	-
68001	General District - Canoe Launch Access Improvements	1,250,000	$1,250,000	1,250,000	-	-	-	-
68002	General District - Deferred Maintenance Projects	9,955,000	$9,955,000	9,205,000	-	-	-	-
68003	General District - Off-Leash Dog Area Access Improvements	2,300,000	$2,300,000	2,300,000	-	-	-	-
68004	General District - Solar and Energy Efficiency Opportunities	5,000,000	$5,000,000	4,750,000	-	-	-	-
61801	General Offices - Relocation Plan	75,000	$75,000	-	-	-	-	-
60803	Greenbelt - Master Plan Public Access Improvements	5,000,000	$5,000,000	5,000,000	-	-	-	-
64301	Heron Creek - IL Route 22 Connection		$20,000	20,000	-	-	-	-
60901	Independence Grove - Beach Area Repurposing	2,800,000	$2,800,000	2,800,000	-	-	-	-
63601	Lake Carina - Bridge & DPR Trail Connection	2,900,000	$2,900,000	2,750,000	-	-	-	-
64901	Lake Marie - Public Access & Restoration Improvements	3,150,000	$3,150,000	3,000,000	-	-	-	-
61020	Lakewood Forest Preserve		$6,366,490	-	-	-	-	-
61001	Lakewood - Phase I Master Plan Improvements (incl. Milton Rd T	5,400,000	$5,400,000	1,850,000	-	-	-	-
61011	Lakewood-Grounds Maint. Building Replacement		$2,525,000	52,800	3,013	-	-	-
61010	Lakewood - Tree Planting & Restoration		$500,000	-	-	-	-	-
63923	Millennium Trail - Ethel's Woods to Pine Dunes		TBD	750,000	-	-	957,212	-
67101	Millennium Trail - Kestrel Ridge to Nippersink	2,500,000	$2,500,000	2,500,000	-	-	-	-
61314	Millennium Trail - McDonalds Woods to RTE 45		TBD	-	10,000	-	-	-
65501	Millennium Trail - McDonald Woods to Raven Glen	500,000	$500,000	500,000	-	-	-	-
61603	Millennium Trail - Rte 45 Tunnel		$4,300,000	-	-	-	-	-
65401	Oriole Grove - Master Plan Improvements	4,400,000	$4,400,000	4,400,000	-	-	-	-
61701	Raven Glen - East West Connection	400,000	$400,000	400,000	-	-	-	-
61702	Raven Glen - Hastings Creek Trail Crossing	350,000	$350,000	-	-	-	-	-
62001	Ray Lake Trail Connection		$300,000	-	-	-	145,955	-
61301	Rollins Savanna - Millennium Trail Flooding Improvements	1,300,000	$1,300,000	1,300,000	-	-	-	-
61410	E.L. Ryerson Education Classroom		$5,720,350	-	3,643	-	4,961	-
61501	Singing Hills - Millennium Trail Flooding Improvements	250,000	$250,000	250,000	-	-	-	-
64601	Waukegan Savanna - Regional Trail (Green Bay Rd to Wadswor	11,000,000	$11,000,000	11,000,000	-	-	-	-
			$0	-	-	-	-	-
	Habitat Restoration Projects		$0	-	-	-	-	-
67012	Amphibian and Smooth Green Snake Reintroduction		$36,000	-	-	-	-	-
62401	Captain Daniel Wright Woods - Hydro & Woodland Restoration	985,000	$985,000	785,000	-	-	-	-
64104	Cuba Marsh Habitat Restoration		$650,000	7,089	5,728	-	-	-
65206	Dutch Gap ACOE 206 Project		$15,000,000	730,000	834,824	-	-	-
63901	Ethel's Woods - Restoration	468,000	$468,000	468,000	-	-	-	-
60406	Fort Sheridan - USACE GLFER Restoration		$7,430,000	114,425	-	-	70,000	-
66801	Gander Mountain - Woodland Habitat Restoration	1,360,000	$1,360,000	1,000,000	-	-	-	-
65104	Granger Woods Wetland Restoration		$135,000	-	-	-	106,480	-
65199	Grainger Woods Restoration		$500,000	-	-	500,000	-	-
60604	Grant Woods Restoration		$970,413	-	3,804	-	-	-
60701	Grassy Lake Improvements		$55,000	55,152	-	-	-	-
60802	Greenbelt - Habitat Restoration	5,000,000	$5,000,000	4,875,000	-	-	-	-
60813	Greenbelt Openlands Early Pollinator		$20,000	-	10,000	-	-	-
56059	Greenbelt Restoration Grant I		$248,168	-	-	-	-	-
60806	Greenbelt Restoration Grant II		$200,000	-	-	-	-	-
60812	Greenbelt USFWS MW Coastal		$200,000	-	-	-	-	-
64304	Heron Creek ICL Grant		$32,000	-	985	-	-	-
67102	Kestrel Ridge - Hydro Restoration & Clearing	1,500,000	$1,500,000	1,500,000	-	-	-	-
61002	Lakewood - Broberg Marsh Phase II	375,000	$375,000	300,000	-	-	-	-
61003	Lakewood - Ravine Restoration	500,000	$500,000	425,000	-	-	-	-
61004	Lakewood - 1000-acre Woodland	4,600,000	$4,600,000	4,600,000	-	-	-	-
61006	Lakewood - Wauconda Bog	300,000	$300,000	300,000	-	-	-	-
67201	MacArthur Woods - Hydro & Woodland Restoration	650,000	$650,000	500,000	-	-	-	-
61110	Middlefork - Buckthorn Pilot Project		$3,250,000	-	121,699	-	-	-
	Oak Woodland and Ecological Complexes		TBD	-	-	-	-	-
64404	Old School Phase II Restoration	525,000	$525,000	525,000	-	-	-	-
62504	Prairie Wolf - Mitigation Project		$500,000	-	-	-	-	63,186
62506	Prairie Wolf NFWF Hydrological Restoration		$361,220	-	-	-	-	87,400
56055	Ray Lake - Cuneo Phase 1 Restoration		$0	-	-	-	-	-
62002	Ray Lake Hydro Restoration	5,500,000	$5,500,000	5,200,000	-	-	-	-
61504	Singing Hills/Kettle Grove Restoration		$0	-	-	-	-	-
	Spring Bluff - Coastal Habitat Restoration		$0	-	-	-	-	-
61706	Raven Glen ACOE Restoration		$11,000,000	-	812	-	-	-
61401	Ryerson - Woodland Restoration	1,200,000	$1,200,000	1,000,000	-	-	-	-
64602	Waukegan Savanna - Full Restoration	4,400,000	$4,400,000	4,400,000	-	-	-	-
				-	-	-	-	-
		Total	**$158,169,462**	83,262,092	$5,232,513	$500,000	$15,127,093	$5,341,676

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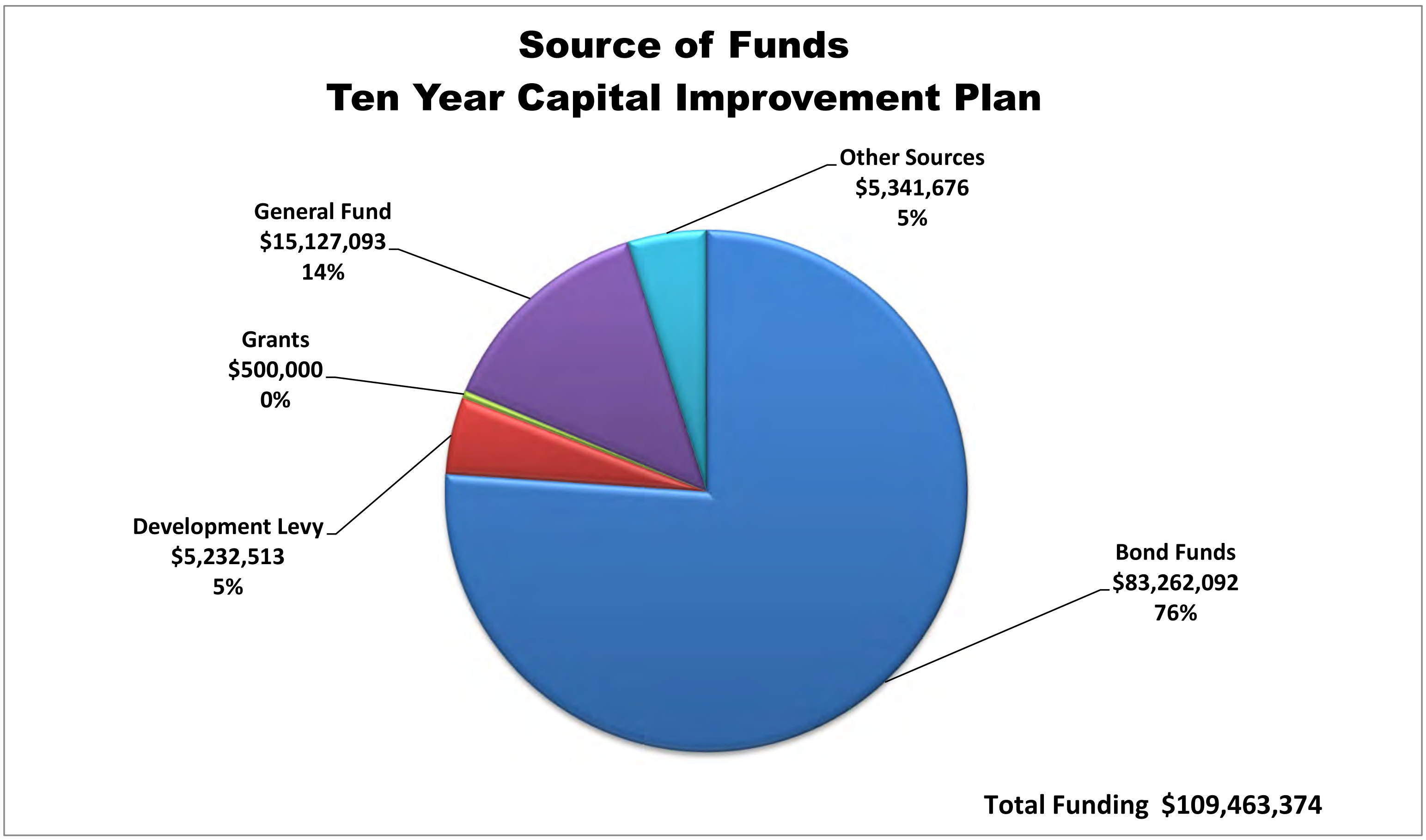

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Lake County Forest *Preserve District*
Ten- Year Capital Improvement Plan

Project No.	2026 CIP PENDING APPROVAL	ESTIMATED Project Total	Grant/Donation/ Inter Gov/ Endowment/Funding	Budget 2025	Estimated 2025	Ten Year Funding Requirement — FY 2026 Carry Forward	FY 2026 New Funding	FY 2026 Budget 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	Total Current Funding
	Source of Funds		*-State **-Federal															
	Development Levy Funds					**$1,829,909**	**$137,732**	**$1,967,641**	**$139,952**	**$490,910**	**$301,261**	**$401,136**	**$689,061**	**-**	**-**	**$700,000**	**$700,000**	
	Development Bond Funds					**993,812**	**6,910,000**	**7,903,812**	**8,150,000**	**10,123,000**	**15,725,000**	**9,505,000**	**22,170,000**	**5,050,000**	**3,350,000**	**2,257,000**	**-**	
	Limited Bonds						-	-	-		-	-	-	-	-	-	-	
	Interest Income on Bond Funds						-	-	-	-	-	-	-	-	-	-	-	
	General & Other Funds					**4,571,969**	**1,538,940**	**6,110,909**	**1,577,700**	**1,319,900**	**1,555,000**	**903,000**	**665,513**	**1,407,723**	**1,463,739**	**822,789**	**885,047**	
	IDOT Easement / Tree Fees						-	-	-	-	-	-	-	-	-	-	-	
	Preservation Foundation & Donations						-	-	-	-	-	**600,000**	**600,000**	**600,000**	**600,000**	**600,000**	**600,000**	
	Grants					**-**	-	**-**	**500,000**	**-**	-	-	-	-	-	-	-	
	Ongoing Capital Improvements																	
60004	Habitat Restoration			792,071	600,000	192,071	400,000	592,071	400,000	436,365	436,365	436,365	436,365	436,365	436,365	436,365	436,365	$4,482,991
60010	Preserve Tree Planting (includes IDOT funding) PLP			423,310	10,000	413,310	50,000	463,310	50,000	54,545	54,545	54,545	54,545	54,545	54,545	54,545	54,545	$949,670
60008	District-wide Reforestation Natural Resources			179,703	150,000	29,703	100,000	129,703	100,000	109,090	109,090	109,090	109,090	109,090	109,090	109,090	109,090	$1,102,423
60009	Repair Existing Roads/Parking			1,463,103	460,000	1,003,103	561,800	1,564,903	595,500	631,230	669,104	709,250	751,805	796,913	844,728	895,412	949,136	$8,407,982
60022	Facility and Infrastructure Improvements			1,001,823	670,000	331,823	364,140	695,963	371,420	378,848	386,425	394,154	402,037	410,078	418,279	426,645	435,178	$4,319,027
60030	District-wide Accessibility Improvements			609,548	20,000	589,548	200,732	790,280	200,732	200,732	200,732	200,732	200,732	200,732	200,732	200,732	200,732	$2,596,870
GM00X	Future Grant Matching Funds			25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	$0
LA00X	Special Future Land Acquisition Funds			208,204	-	208,204	-	208,204	-	-	-	-	-	-	-	-	-	$208,204
	Sub-Total			4,702,761	1,935,000	2,767,761	1,676,672	4,444,433	1,717,652	1,810,810	1,856,261	1,904,136	1,954,574	2,007,724	2,063,740	2,122,789	2,185,047	
	Public Access/Misc. Projects																	
62611	Adlai E. Stevenson Home Site - Master Plan	$1,200,000	1,100,000	1,085,550	1,085,550	-	-	-	-	-	-	-	-	-	-	-	-	$0
64710	Buffalo Creek - MWRD Reservoir Expansion	3,500,000	3,500,000	21,317	-	21,317	-	21,317	-	-	-	-	-	-	-	-	-	$21,317
60601	Chain O'Lakes Bike Path - Grant Woods Trail Realignment	875,000		-	-	-	-	-	-	75,000	800,000	-	-	-	-	-	-	$875,000
60204	Countryside Net-Zero Electric Golf Car Storage Facility	1,400,000		1,400,000	200,000	1,200,000	-	1,200,000	-	-	-	-	-	-	-	-	-	$1,200,000
60025	Duck Farm Dog Exercise Area Accessibility	220,000		3,994	1,780	2,214	-	2,214	-	-	-	-	-	-	-	-	-	$2,214
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	$0
60401	Fort Sheridan - Phase II Master Plan Improvements	1,500,000	* **	-	-	-	100,000	100,000	-	-	1,400,000	-	-	-	-	-	-	$1,500,000
68001	General District - Canoe Launch Access Improvements	1,250,000	*	-	-	-	-	-	-	50,000	150,000	350,000	700,000	-	-	-	-	$1,250,000
68002	General District - Deferred Maintenance Projects	9,955,000		750,000	750,000	-	750,000	750,000	750,000	750,000	750,000	1,250,000	1,250,000	1,250,000	1,250,000	1,205,000	-	$9,205,000
68003	General District - Off-Leash Dog Area Access Improvements	2,300,000		-	-	-	-	-	-	-	-	230,000	2,070,000	-	-	-	-	$2,300,000
68004	General District - Solar and Energy Efficiency Opportunities	5,000,000		250,000	250,000	-	500,000	500,000	500,000	500,000	500,000	550,000	550,000	550,000	550,000	550,000	-	$4,750,000
61801	General Offices - Relocation Plan	75,000		75,000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	$0
60803	Greenbelt - Master Plan Public Access Improvements	5,000,000	*	-	-	-	250,000	250,000	250,000	-	4,500,000	-	-	-	-	-	-	$5,000,000
64301	Heron Creek - IL Route 22 Connection	20,000		20,000	-	20,000	-	20,000	-	-	-	-	-	-	-	-	-	$20,000
60901	Independence Grove - Beach Area Repurposing	2,800,000		-	-	-	-	-	200,000	2,600,000	-	-	-	-	-	-	-	$2,800,000
63601	Lake Carina - Bridge & DPR Trail Connection	2,900,000	* **	150,000	150,000	-	150,000	150,000	-	-	-	-	2,600,000	-	-	-	-	$2,750,000
64901	Lake Marie - Public Access & Restoration Improvements	3,150,000	* **	150,000	150,000	-	150,000	150,000	-	-	2,850,000	-	-	-	-	-	-	$3,000,000
61020	Lakewood Forest Preserve	6,366,490		1,623,925	1,623,925	-	-	-	-	-	-	-	-	-	-	-	-	$0
61001	Lakewood - Phase I Master Plan Improvements (incl. Milton Rd	5,400,000	*	3,550,000	3,550,000	-	-	-	1,850,000	-	-	-	-	-	-	-	-	$1,850,000
61011	Lakewood-Grounds Maint. Building Replacement	2,525,000		81,954	26,141	55,813	-	55,813	-	-	-	-	-	-	-	-	-	$55,813
61010	Lakewood - Tree Planting	500,000	500,000	314,620	314,620	-	-	-	-	-	-	-	-	-	-	-	-	$0
63923	Millennium Trail - Ethel's Woods to Pine Dunes	TBD	**	1,027,212	70,000	957,212	-	957,212	-	750,000	-	-	-	-	-	-	-	$1,707,212
67101	Millennium Trail - Kestrel Ridge to Nippersink	2,500,000	* **	-	-	-	100,000	100,000	-	-	-	200,000	2,200,000	-	-	-	-	$2,500,000
65503	Millennium Trail - McDonalds Woods to Route 45	TBD		15,555	5,555	10,000	-	10,000	-	-	-	-	-	-	-	-	-	$10,000
65501	Millennium Trail - McDonald Woods to Raven Glen	500,000	* **	-	-	-	-	-	-	-	-	-	-	-	500,000	-	-	$500,000
63903	Millennium Trail - Route 45 Tunnel and Trail	4,300,000	3,864,024	380,846	380,846	-	-	-	-	-	-	-	-	-	-	-	-	$0
65401	Oriole Grove - Master Plan Improvements	4,400,000	*	-	-	-	-	-	-	-	200,000	4,200,000	-	-	-	-	-	$4,400,000
61701	Raven Glen - East West Connection	400,000		-	-	-	-	-	-	-	-	-	-	-	400,000	-	-	$400,000
61702	Raven Glen - Hastings Creek Trail Crossing	350,000		350,000	350,000	-	-	-	-	-	-	-	-	-	-	-	-	$0
62001	Ray Lake Trail Connection	300,000		215,955	70,000	145,955	-	145,955	-	-	-	-	-	-	-	-	-	$145,955
61301	Rollins Savanna - Millennium Trail Flooding Improvements	1,300,000		-	-	-	200,000	200,000	-	-	-	-	-	1,100,000	-	-	-	$1,300,000
61410	Ryerson Education Improvements	5,720,350	2,962,866	27,702	19,098	8,604	-	8,604	-	-	-	-	-	-	-	-	-	$8,604
61501	Singing Hills - Millennium Trail Flooding Improvements	250,000		-	-	-	-	-	50,000	200,000	-	-	-	-	-	-	-	$250,000
64601	Waukegan Savanna - Regional Trail (Green Bay Rd to Wadsw	11,000,000	* **	-	-	-	-	-	400,000	-	-	-	10,600,000	-	-	-	-	$11,000,000
	Sub-Total			11,499,138	7,986,964	2,426,624	2,200,000	4,626,624	4,000,000	4,925,000	11,150,000	6,780,000	19,970,000	2,900,000	2,700,000	1,755,000	-	
	Habitat Restoration Projects																	
67012	Amphibian and Smooth Green Snake Reintroduction	36,000	36,000	1,983	1,983	-	-	-	-	-	-	-	-	-	-	-	-	$0
62401	Captain Daniel Wright Woods - Hydro & Woodland Restoratior	$985,000	**	200,000	200,000	-	185,000	185,000	150,000	150,000	150,000	150,000	-	-	-	-	-	$785,000
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	972,299	137,475	834,824	250,000	1,084,824	250,000	230,000	-	-	-	-	-	-	-	$1,564,824
63901	Ethel's Woods - Restoration	468,000		-	-	-	-	-	-	168,000	-	150,000	75,000	75,000	-	-	-	$468,000
60406	Fort Sheridan - USACE GLFER Restoration	7,430,000	4,830,000	188,525	4,100	184,425	-	184,425	-	-	-	-	-	-	-	-	-	$184,425
66801	Gander Mountain - Woodland Habitat Restoration	1,360,000	**	360,000	360,000	-	500,000	500,000	250,000	125,000	75,000	25,000	25,000	-	-	-	-	$1,000,000
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
60604	Grant Woods Restoration	970,413	970,413	5,804	2,000	3,804	-	3,804	-	-	-	-	-	-	-	-	-	$3,804
60701	Grassy Lake Improvements	55,000		55,152	-	55,152	-	55,152	-	-	-	-	-	-	-	-	-	$55,152
60802	Greenbelt - Habitat Restoration	5,000,000	**	125,000	125,000	-	750,000	750,000	750,000	750,000	750,000	750,000	500,000	500,000	125,000	-	-	$4,875,000
60813	Greenbelt Openlands Early Pollinator	20,000	20,000	10,000	-	10,000	-	10,000	-	-	-	-	-	-	-	-	-	$10,000
60804	Greenbelt Restoration Grant I	248,168	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$0
60806	Greenbelt Restoration Grant II	200,000	100,000	36,130	36,130	-	-	-	-	-	-	-	-	-	-	-	-	$0
60812	Greenbelt USFWS MW Coastal	200,000	200,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$0
64304	Heron Creek ICL Grant	32,000	32,000	985	-	985	-	985	-	-	-	-	-	-	-	-	-	$985
67102	Kestrel Ridge - Hydro Restoration & Clearing	1,500,000	*	-	-	-	-	-	-	1,500,000	-	-	-	-	-	-	-	$1,500,000

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Lake County Forest *Preserve District*

Ten- Year Capital Improvement Plan

Project No.	2026 CIP PENDING APPROVAL	ESTIMATED Project Total	Grant/Donation/ Inter Gov/ Endowment/Funding	Budget 2025	Estimated 2025	Ten Year Funding Requirement FY 2026 Carry Forward	New Funding	Budget 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	Total Current Funding
61002	Lakewood - Broberg Marsh Phase II	375,000	**	75,000	75,000	-	300,000	300,000	-	-	-	-	-	-	-	-	-	$300,000
61003	Lakewood - Ravine Restoration	500,000	* **	75,000	75,000	-	425,000	425,000	-	-	-	-	-	-	-	-	-	$425,000
61004	Lakewood - 1000-acre Woodland	4,600,000	* **	-	-	-	600,000	600,000	1,000,000	1,500,000	1,000,000	500,000	-	-	-	-	-	$4,600,000
61006	Lakewood - Wauconda Bog	300,000	**	-	-	-	300,000	300,000	-	-	-	-	-	-	-	-	-	$300,000
67201	MacArthur Woods - Hydro & Woodland Restoration	650,000	*	150,000	150,000	-	500,000	500,000	-	-	-	-	-	-	-	-	-	$500,000
61104\61110	Middlefork - Buckthorn Pilot Project	3,250,000	507,498	121,699	-	121,699	-	121,699	-	-	-	-	-	-	-	-	-	$121,699
	Oak Woodland and Ecological Complexes	TBD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	$0
64404	Old School - Phase II Restoration	525,000	* **	-	-	-	-	-	-	225,000	50,000	100,000	50,000	50,000	50,000	-	-	$525,000
62504	Prairie Wolf - Mitigation Project	500,000	500,000	63,186	-	63,186	-	63,186	-	-	-	-	-	-	-	-	-	$63,186
62506	Prairie Wolf NFWF Hydrological Restoration	361,220	177,260	87,400	-	87,400	-	87,400	-	-	-	-	-	-	-	-	-	$87,400
56055	Ray Lake - Cuneo Phase 1 Restoration			-	-	-	-	-	-	-	-	-	-	-	-	-	-	$0
62002	Ray Lake Hydro Restoration	5,500,000	**	300,000	300,000	-	-	-	1,500,000	500,000	500,000	500,000	1,000,000	1,000,000	200,000	-	-	$5,200,000
61504	Singing Hills/Kettle Grove Restoration	0	0	5,540	5,540	-	-	-	-	-	-	-	-	-	-	-	-	$0
	Spring Bluff - Coastal Habitat Restoration			-	-	-	-	-	-	-	-	-	-	-	-	-	-	$0
61706	Raven Glen ACOE Restoration	11,000,000	11,000,000	812	-	812	-	812	-	-	-	-	-	-	-	-	-	$812
61401	Ryerson - Woodland Restoration	1,200,000	*	200,000	200,000	-	500,000	500,000	250,000	50,000	50,000	50,000	50,000	25,000	25,000	-	-	$1,000,000
64602	Waukegan Savanna - Full Restoration	4,400,000	* **	-	-	-	400,000	400,000	-	-	2,000,000	500,000	500,000	500,000	250,000	250,000	-	$4,400,000
	Sub-Total			3,153,812	1,672,228	1,481,584	4,710,000	6,191,584	4,650,000	5,198,000	4,575,000	2,725,000	2,200,000	2,150,000	650,000	250,000	-	
		$158,169,462	**$41,061,161**	**19,355,711**	**11,594,192**	**6,675,970**	**8,586,672**	**15,262,642**	**10,367,652**	**11,933,810**	**17,581,261**	**11,409,136**	**24,124,574**	**7,057,724**	**5,413,740**	**4,127,789**	**2,185,047**	**$109,463,374**

Project #	60004
Project Name	Habitat Restoration

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

Description

Habitat Restoration and ongoing management of the District's diverse habitats supports our 100-Year Vision and is critical to ensure no species are lost from Lake County. These efforts are supported by undertaking ecological assessments and inventories of our natural resources, including all the plants and animals found in our preserves. Ongoing improvements to our burn management program will enhance biodiversity and reduce the prevalence of woody invasive species. The District further augments the biodiversity of remnants and restoration project area with the application of native seed. We leverage our restoration efforts by coordinating volunteer stewardship and contracted projects with Citizens for Conservation, Friends of the Nature Preserves and the Lake Michigan Lake Plain Collaborative.

Justification

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. Invasive species management of existing project areas will become a priority in 2026.

Expenditures	**2026**	**2027**	**2028**	**2029**	**2030**	**Total**
Habitat Restoration	592,071	400,000	436,365	436,365	436,365	**2,301,166**
Total	**592,071**	**400,000**	**436,365**	**436,365**	**436,365**	**2,301,166**

Funding Sources	**2026**	**2027**	**2028**	**2029**	**2030**	**Total**
General Fund	556,050	400,000	0	189,649	35,229	**1,180,928**
Development Levy	36,021	0	436,365	246,716	401,136	**1,120,238**
Total	**592,071**	**400,000**	**436,365**	**436,365**	**436,365**	**2,301,166**

Budget Impact

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

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2026 thru 2030

Capital Improvement Plan

Lake County Forest Preserves

Project #	60010
Project Name	Preserve Tree Planting

Contact	Kevin Kleinjan	Department	Planning
Type	Preserve Tree Planting	Category	Site and Trail Improvements
		Useful Life	20 years

Description

Annual addition of trees and shrubs at various preserves in public use areas, including shelters, parking, roads, entrances and along trails.

Justification

Replacement of key species in decline and addition of new plantings are necessary to maintain diversity and enhance user experience. In 2026, plantings are planned at: ThunderHawk Golf Club; Greenbelt, Lakewood, Ray Lake and Van Patten Forest Preserves; and various additional sites throughout the District.

Expenditures	2026	2027	2028	2029	2030	Total
Habitat Restoration & Improvements	463,310	50,000	54,545	54,545	54,545	**676,945**
Total	**463,310**	**50,000**	**54,545**	**54,545**	**54,545**	**676,945**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	203,735	50,000	0	0	54,545	**308,280**
Other Funds	259,575	0	0	0	0	**259,575**
Development Levy	0	0	54,545	54,545	0	**109,090**
Total	**463,310**	**50,000**	**54,545**	**54,545**	**54,545**	**676,945**

Budget Impact

Maintenance includes cost to inspect, inventory, water, fertilize and prune during initial establishment period.

2026 thru 2030

Capital Improvement Plan

Lake County Forest Preserves

Project #	60008
Project Name	District Wide Reforestation

Contact	Pati Vitt	Department	Natural Resources
Type	Preserve Tree Planting	Category	Natural Resource Restoration
		Useful Life	20 years

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 2026 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	2026	2027	2028	2029	2030	Total
Habitat Restoration	129,703	100,000	109,090	109,090	109,090	**556,973**
Total	**129,703**	**100,000**	**109,090**	**109,090**	**109,090**	**556,973**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	108,606	100,000	109,090	109,090	109,090	**535,876**
Other Funds	21,097	0	0	0	0	**21,097**
Total	**129,703**	**100,000**	**109,090**	**109,090**	**109,090**	**556,973**

Budget Impact

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

2026 thru 2030

Capital Improvement Plan

Lake County Forest Preserves

Project #	60009
Project Name	Repair Existing Roads / Parking

Contact	Kevin Kleinjan	Department	Planning
Type	Paving and Road Replacements	Category	Site and Trail Improvements
		Useful Life	10 years

Description

Annual District-wide repaving program for road, parking lots, asphalt trails and misc. asphalt pads

Justification

Well-maintained pavement extends the life of pavement, requires less effort for snow and ice removal, decreases wear and tear on vehicles and promotes and contributes to safe circulation. . In 2026, parking lot reconstruction is planned at Lyons Woods and Raven Glen (IL Route 173 lot) Forest Preserves with additional pavement maintenance occurring District-wide at various sites and trails.

Expenditures	2026	2027	2028	2029	2030	Total
Construction	1,564,903	595,500	631,230	669,104	709,250	**4,169,987**
Total	**1,564,903**	**595,500**	**631,230**	**669,104**	**709,250**	**4,169,987**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	1,117,800	556,280	631,230	669,104	709,250	**3,683,664**
Development Levy	447,103	39,220	0	0	0	**486,323**
Total	**1,564,903**	**595,500**	**631,230**	**669,104**	**709,250**	**4,169,987**

Budget Impact

Preserve parking lots and portions of trails may be temporarily closed during re-pavement.

2026 thru 2030

Capital Improvement Plan

Lake County Forest Preserves

Project #	60022
Project Name	Facility and Infrastructure Improvements

Contact	Daniel Stearns	Department	Facilities
Type	Improvement Projects	Category	Facility Improvements
		Useful Life	25 years

Description

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

Justification

Specific short-term and long-range maintenance, repair and replacement projects are needed to sustain the District's key facilities in good working condition. Projects are prioritized with an emphasis on the forever buildings, and efforts that improve operational efficiencies and/or reduce operational expenses. The 2026 work will include improvements to: Operations rooftop units 6 and 7, Ryerson HVAC system and BAS, Turtle Farm mini-split units, Operations unit heaters.

Expenditures	2026	2027	2028	2029	2030	Total
Improvements	695,963	371,420	378,848	386,425	394,154	**2,226,810**
Total	**695,963**	**371,420**	**378,848**	**386,425**	**394,154**	**2,226,810**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	508,547	371,420	378,848	386,425	394,154	**2,039,394**
Development Levy	184,105	0	0	0	0	**184,105**
Bond Funds	3,311	0	0	0	0	**3,311**
Total	**695,963**	**371,420**	**378,848**	**386,425**	**394,154**	**2,226,810**

Budget Impact

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

Project #	60030
Project Name	District Wide Accessibility Improvements

Contact	Mary Kann	Department	Planning
Type	Building renovations	Category	Facility Improvements
		Useful Life	25 years

Description

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

Justification

Following completion of the transition plan in 2019, an accessibility page was added to the District's website which included several new guidelines or processes including service animal guidelines, mobility device usage guidelines and an access and inclusion solutions process. Accessibility requirements are incorporated into all new planning initiatives undertaken by the District and are examples of the District's commitment to facilities that are open to people of all ages and abilities. From 2019 through 2024 the District worked on Phase I of the Transition Plan. In 2025, the District began work on Phase II. Also in 2025, construction of the Lakewood Master Plan improvements included a fully accessible 1.6-mile loop trail, restrooms, nature play area and parking areas were opened. In addition, a new District format for site signage was introduced that provides trail accessibility related information, including length, surface type, width, grade and cross slope. The new format will be evaluated for effectiveness and updated as needed with the intent for future implementation at all Preserves with trails. In 2024 and 2025 the parking lot and sidewalks at the General Offices were reconstructed, addressing prior exterior accessible routes and parking deficiencies. Maintenance protocols were established to regularly address accessibility issues for preserve areas including trails, comfort stations, shelters, playgrounds, picnic tables, drinking fountains and piers. The reconstructed Duck Farm Off Leash Dog Area was reopened with accessible routes, parking, drinking fountains and restrooms. Smaller scale improvements continue to be completed District-wide including parking areas, restrooms, trailside benches and accessible routes.

Expenditures	2026	2027	2028	2029	2030	Total
Improvements	790,280	200,732	200,732	200,732	200,732	**1,593,208**
Total	**790,280**	**200,732**	**200,732**	**200,732**	**200,732**	**1,593,208**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	488,084	100,000	200,732	200,732	200,732	**1,190,280**
Development Levy	302,196	100,732	0	0	0	**402,928**
Total	**790,280**	**200,732**	**200,732**	**200,732**	**200,732**	**1,593,208**

Budget Impact

No operational impact at this time.

Capital Improvement Plan

Lake County Forest Preserves

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

Contact	Alex Eichman	Department	Golf-Countryside
Type	Other	Category	Facility Improvements
		Useful Life	50 years

Description

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

Justification

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

Expenditures		2026	2027	2028	2029	2030	Total
Construction		1,200,000	0	0	0	0	**1,200,000**
	Total	**1,200,000**	**0**	**0**	**0**	**0**	**1,200,000**

Funding Sources		2026	2027	2028	2029	2030	Total
Other Funds		700,000	0	0	0	0	**700,000**
Enterprise Operating funds		500,000	0	0	0	0	**500,000**
	Total	**1,200,000**	**0**	**0**	**0**	**0**	**1,200,000**

Budget Impact

The estimated cost of the facility is $1.2 million. The District has allocated $700,000.00 from the General Fund balance as a zero-interest loan payable over 10 years from the Countryside Golf Course operating budget, and the remaining $500,000.00 from the enterprise fund.

2026 thru 2030

Capital Improvement Plan

Lake County Forest Preserves

Project #	60401
Project Name	Fort Sheridan Phase II Master Plan Improvements

Contact	Kevin Kleinjan	Department	Planning
Type	Improvement Projects	Category	Site and Trail Improvements
		Useful Life	10 years

Description

Project consists of developing an updated master plan for Fort Sheridan that would be approved by the Board. Implementation of proposed improvements could commence in FY 2029.

Justification

The condition of the recently acquired Openlands Lakeshore Preserve amenities and natural areas need to be evaluated to identify on-going maintenance needs and improvement potential. Potential improvements could include public access additions and upgrades, upgrades to existing grass trails and various other improvements.

Expenditures	2026	2027	2028	2029	2030	Total
Construction	0	0	0	1,400,000	0	**1,400,000**
Design/Engineering	100,000	0	0	0	0	**100,000**
Total	**100,000**	**0**	**0**	**1,400,000**	**0**	**1,500,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Bond Funds	0	0	0	1,400,000	0	**1,400,000**
Development Levy	100,000	0	0	0	0	**100,000**
Total	**100,000**	**0**	**0**	**1,400,000**	**0**	**1,500,000**

Budget Impact

The operational impact is undetermined until the master plan is finalized.

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2026 thru 2030

Capital Improvement Plan

Lake County Forest Preserves

Project #	68002
Project Name	General District - Deferred Maintenance Projects

Contact	Kevin Kleinjan	Department	Planning
Type	Other	Category	Site and Trail Improvements
		Useful Life	25 years

Description

Project consists of upgrades to existing drainage infrastructure, roads, parking lots, trails and miscellaneous associated features.

Justification

Specific short-term and long-term maintenance, repair and replacement projects are needed to sustain the District's circulation and site infrastructure in good working condition. 2026 work include major culvert replacements within the Wadsworth Savanna section of the Des Plaines River Trail (DPRT), retaining wall replacements within the Lake Carina section of the DPRT and additional work throughout the District.

Expenditures	2026	2027	2028	2029	2030	Total
Improvements	750,000	750,000	750,000	750,000	1,250,000	**4,250,000**
Total	**750,000**	**750,000**	**750,000**	**750,000**	**1,250,000**	**4,250,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Bond Funds	750,000	750,000	750,000	750,000	1,250,000	**4,250,000**
Total	**750,000**	**750,000**	**750,000**	**750,000**	**1,250,000**	**4,250,000**

Budget Impact

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

2026 thru 2030

Capital Improvement Plan

Lake County Forest Preserves

Project #	68004
Project Name	General District - Solar & Energy Efficiency

Contact	Daniel Stearns	Department	Facilities
Type	Improvement Projects	Category	Facility Improvements
		Useful Life	25 years

Description

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

Justification

In the interest of reaching our objective of maximizing energy efficiency, a long-range commitment has been made to address efficiencies through the use of solar energy and coordinating efforts across a variety of facilities throughout the District. The 2026 work will include installation of a solar array, building automation at the Half-Day and Van Patten maintenance facilities. Work at the Ryerson Welcome Center will include improving the BAS capabilities, as well as geothermal, HVAC, and photovoltaic systems..

Expenditures	2026	2027	2028	2029	2030	Total
Improvements	500,000	500,000	500,000	500,000	550,000	**2,550,000**
Total	**500,000**	**500,000**	**500,000**	**500,000**	**550,000**	**2,550,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Bond Funds	500,000	500,000	500,000	500,000	550,000	**2,550,000**
Total	**500,000**	**500,000**	**500,000**	**500,000**	**550,000**	**2,550,000**

Budget Impact

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

2026 thru 2030

Capital Improvement Plan

Lake County Forest Preserves

Project #	60803
Project Name	Greenbelt - Master Plan Public Access Improvements

Contact	Kevin Kleinjan	Department	Planning
Type	Improvement Projects	Category	Site and Trail Improvements
		Useful Life	10 years

Description

Project consists of developing master plan for Greenbelt that would be approved by the Board. Implementation of proposed improvements could commence in FY 2029.

Justification

Pavement, toilets and other features at Greenbelt Forest Preserve are at or near the end of their useful life. Current circulation routes and amenities may no longer fit the current and desired usage needs of the community. The comprehensive master plan will evaluate current conditions and identify potential improvements to roads, trails, shelters and infrastructure with a goal of improving accessibility, reducing maintenance costs and providing species rich restored habitat.

Expenditures	2026	2027	2028	2029	2030	Total
Improvements	0	0	0	4,500,000	0	**4,500,000**
Design/Engineering	250,000	250,000	0	0	0	**500,000**
Total	**250,000**	**250,000**	**0**	**4,500,000**	**0**	**5,000,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Bond Funds	250,000	250,000	0	4,500,000	0	**5,000,000**
Total	**250,000**	**250,000**	**0**	**4,500,000**	**0**	**5,000,000**

Budget Impact

The operational impact is undetermined until the master plan is finalized.

2026 thru 2030

Capital Improvement Plan

Lake County Forest Preserves

Project #	63601
Project Name	Lake Carina - Bridge & DPR Trail Connection

Contact	Kevin Kleinjan	Department	Planning
Type	Improvement Projects	Category	Site and Trail Improvements
		Useful Life	10 years

Description

Project consists of establishing a trail connection from the existing parking lot off of IL Route 21 to the Des Plaines River Trail via **an** improved multi-use trail and new bridge over the Des Plaines River. Additional project components, dependent on funding, may include: parking lot and restroom improvements, improved access to fishing pier, upgrade of remaining grass trail to aggregate trail and accessible canoe/kayak launch.

Justification

The trail connection will connect thousands of nearby Gurnee Residents to the region Des Plaines River Trail. The existing parking lot is nearing the end of its useful life and enhancements are needed to improve overall accessibility throughout the site.

Expenditures	**2026**	**2027**	**2028**	**2029**	**2030**	**Total**
Design/Engineering	150,000	0	0	0	0	**150,000**
Total	**150,000**	**0**	**0**	**0**	**0**	**150,000**

Funding Sources	**2026**	**2027**	**2028**	**2029**	**2030**	**Total**
Bond Funds	150,000	0	0	0	0	**150,000**
Total	**150,000**	**0**	**0**	**0**	**0**	**150,000**

Budget Impact

Minor additional trail maintenance.

2026 thru 2030

Capital Improvement Plan

Lake County Forest Preserves

Project #	64901
Project Name	Lake Marie - Public Access & Restoration

Contact	Kevin Kleinjan	Department	Planning
Type	Improvement Projects	Category	Site and Trail Improvements
		Useful Life	25 years

Description

Project consists of developing a master plan for Lake Marie that would be approved by the Board. Potential improvements include interior trails and connections to neighborhoods and future Chain-O-Lakes trail along IL Route 59, access road and parking, shelter, overlooks, fishing pier, accessible canoe/kayak launch, hydrologic and habitat restoration.

Justification

The Lake Marie Forest Preserve is currently undeveloped and presents an opportunity to provide public access to the Chain O'Lakes, which does not currently exist within the District holdings. The comprehensive master plan will evaluate current conditions and identify potential improvements which may include roads, parking, trails, shelters, overlooks, fishing pier, carry down watercraft launch, and hydrologic and habitat restoration to provide user access to a diverse habitat.

Expenditures	2026	2027	2028	2029	2030	Total
Habitat Restoration & Improvements	0	0	0	2,850,000	0	**2,850,000**
Design/Engineering	150,000	0	0	0	0	**150,000**
Total	**150,000**	**0**	**0**	**2,850,000**	**0**	**3,000,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Bond Funds	150,000	0	0	2,850,000	0	**3,000,000**
Total	**150,000**	**0**	**0**	**2,850,000**	**0**	**3,000,000**

Budget Impact

The operational impact is undetermined until the master plan is finalized.

2026 thru 2030

Capital Improvement Plan

Lake County Forest Preserves

Project #	67101
Project Name	Millennium Trail - Kestrel Ridge to Nippersink

Contact	Kevin Kleinjan	Department	Planning
Type	Millennium Trail	Category	Site and Trail Improvements
		Useful Life	10 years

Description

Project consists of extending the Millennium Trail from the west side of Kestrel Ridge Forest Preserve to the west Fairfield Road Right-of-Way and from the west side of Nippersink Forest Preserve to the east Fairfield Road Right-of-Way. LCDOT is also concurrently analyzing the connection through the Fairfield Road Righ-of-Way to link both preserves and close this current gap in the Millennium Trail.

Justification

This project, along with the LCDOT crossing, will eliminate one of three remaining gaps in the Regional Millennium Trail and extend recreational and non-motorized commuting opportunities.

Expenditures	2026	2027	2028	2029	2030	Total
Design/Engineering	100,000	0	0	0	200,000	**300,000**
Total	**100,000**	**0**	**0**	**0**	**200,000**	**300,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Bond Funds	100,000	0	0	0	200,000	**300,000**
Total	**100,000**	**0**	**0**	**0**	**200,000**	**300,000**

Budget Impact

Minor additional trail maintenance.

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2026 thru 2030

Capital Improvement Plan

Lake County Forest Preserves

Project #	61301
Project Name	Rollins Savanna-Millennium Trl Flooding Imprvmnts

Contact	Kevin Kleinjan	Department	Planning
Type	Millennium Trail	Category	Site and Trail Improvements
		Useful Life	10 years

Description

Project consists of evaluating alternative crossing locations and installing new structures over Mill Creek to alleviate flooding (and subsequent temporary closing) of the Millenium Trail and internal loop trail.

Justification

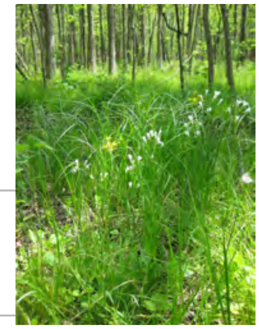
The trail crossing of Mill Creek within Rollins Savanna is one of only two locations along the Millennium Trail that experience frequent flooding. Additionally the nearby trail loop frequently floods and disrupts preserve usage and connectivity.

Expenditures	2026	2027	2028	2029	2030	Total
Design/Engineering	200,000	0	0	0	0	**200,000**
Total	**200,000**	**0**	**0**	**0**	**0**	**200,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Bond Funds	200,000	0	0	0	0	**200,000**
Total	**200,000**	**0**	**0**	**0**	**0**	**200,000**

Budget Impact

Decreased maintenance and time that trails are closed due to high water conditions.



2026 thru 2030

Capital Improvement Plan

Lake County Forest Preserves

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

Contact	Pati Vitt	Department	Natural Resources
Type	Habitat Restoration	Category	Natural Resource Restoration
		Useful Life	25 years

Description

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

Justification

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

Expenditures	2026	2027	2028	2029	2030	Total
Unassigned	185,000	150,000	150,000	150,000	150,000	**785,000**
Total	**185,000**	**150,000**	**150,000**	**150,000**	**150,000**	**785,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Bond Funds	185,000	150,000	150,000	150,000	150,000	**785,000**
Total	**185,000**	**150,000**	**150,000**	**150,000**	**150,000**	**785,000**

Budget Impact

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

2026 thru 2030

Capital Improvement Plan

Lake County Forest Preserves

Project #	65206
Project Name	Dutch Gap USACE 206 Restoration

Contact	Pati Vitt	Department	Natural Resources
Type	Natural Resource Grant Funds	Category	Natural Resource Restoration
		Useful Life	25 years

Description

The District is currently engaged with the US Army Corps of Engineers to plan and implement a CAP Section 206 Aquatic Ecosystem Restoration project at Dutch Gap Forest Preserve. The Project Design and Engineering Plan includes re-meandering portions of North Mill Creek, drain tile disablement/wetland restoration, and restoration of significant portions of the upland areas that are currently being farmed. In particular, this project will restore native plant communities including marsh, wet meadow, wet and mesic prairie, dry/mesic oak savanna and other habitats over the entire 785-acre site. Bidding for this project is expected to occur in October 2026 and implementation will begin in 2026, followed by a five-year monitoring and adaptive management phase.

Justification

The US Army Corps of Engineers is funding 65% this project via their Aquatic Ecosystem Restoration Program (Section 206), The majority of the District's contribution will come from the LERRD (Land, Easements, Right of way, Relocations, and Disposal) as matching funds, but some portions, including the engineering and draintile disablement plan, will be funded via a cash match.

Expenditures	2026	2027	2028	2029	2030	Total
Habitat Restoration	250,000	250,000	230,000	0	0	**730,000**
Total	**250,000**	**250,000**	**230,000**	**0**	**0**	**730,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Bond Funds	250,000	250,000	230,000	0	0	**730,000**
Total	**250,000**	**250,000**	**230,000**	**0**	**0**	**730,000**

Budget Impact

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

2026 thru 2030

Capital Improvement Plan

Lake County Forest Preserves

Project #	66801
Project Name	Gander Mountain - Woodland Habitat Restoration

Contact	Pati Vitt	Department	Natural Resources
Type	Habitat Restoration	Category	Natural Resource Restoration
		Useful Life	25 years

Description

The primary goals for the restoration of Gander Mountain Forest Preserve are to enhance and restore a remnant complex of dry gravel prairie, dry mesic savanna, and dry mesic shrubland (barrens) on the top and steep, primarily south-facing, slopes of a glacially created kame; to enhance a system of dry mesic savannas and woodlands on a rolling landscape which envelopes the prairie and has a wide variety of slope exposures; to restore a wet to wet mesic level bottomland prairie near and along the Fox River; and to restore a very degraded and drained fen and sedge meadow maintained by seeps at the base of the kame's east slope near and along the river. The primary activities will include removal of invasive woody species, thinning of canopy trees to bring light to the forest floor, broadcast seeding of native grasses and wildflowers and planting of native shrubs.

Justification

Gander Mountain Forest Preserve is a 304-acre property recognized as an Illinois Natural Area Inventory site for its endangered/threatened plant species and outstanding hilly terrain, reminiscent of Wisconsin's Kettle Moraine District. Oak and hickory woodlands cover half of the site's rolling topography, with lesser amounts of former agricultural land now planted with District trees, a 45 acre wetland restoration area, and small remnant pockets of hill prairie and savanna communities. Restoration efforts are needed to protect the site's rich remnant biodiversity from the spread of non-native invasive plants such as buckthorn, Asian honeysuckle, and from dense overhead shading, which threatens many of the site's remnant plants and animals.

Expenditures	2026	2027	2028	2029	2030	Total
Habitat Restoration	500,000	250,000	125,000	75,000	25,000	**975,000**
Total	**500,000**	**250,000**	**125,000**	**75,000**	**25,000**	**975,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Bond Funds	500,000	250,000	125,000	75,000	25,000	**975,000**
Total	**500,000**	**250,000**	**125,000**	**75,000**	**25,000**	**975,000**

Budget Impact

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

2026 thru 2030

Capital Improvement Plan

Lake County Forest Preserves

Project #	60802
Project Name	Greenbelt - Habitat Restoration

Contact	Pati Vitt	Department	Natural Resources
Type	Habitat Restoration	Category	Natural Resource Restoration
		Useful Life	25 years

Description

The goal of restoration as this preserve is to maintain a high diversity of native plants, animals, and their habitat throughout the 595 acres of Greenbelt Forest Preserve. An overarching priority is to restore healthy, functional habitats with greater access and connectivity for people, plants, and animals. Continuing to build of of previous projects, this effort will reduce woody invasive species on more than 300 acres and treat herbaceous invasive vegetation on more than 200 acres. Native seeding and plug planting are proposed for all project areas.Restoration and manage across this preserve addresses natural resource priorities and the necessary strategies to increase the biodiversity, health, and resilience of Greenbelt Forest Preserve, as well as expand key ecosystem services including groundwater recharge, water quality regulation, and carbon sequestration.

Justification

The 595 acres that is currently Greenbelt Forest Preserve was characterized prior to settlement in 1834 by extensive oak woodlands and savannas, prairie, and wetlands. These habitats existed along an important trail that sits above the low-lying wetlands, known today as Green Bay Road. The land within Greenbelt Forest Preserve maintains a gradient of habitat quality and restoration history. Greenbelt Forest Preserve maintains high-quality remnant and restored habitats, which are home to rare plants and animals. These unique habitats include sedge meadows, shrubland, prairies, oak woodlands and savannas, vernal ponds, and other rare habitat types. Currently, some portions of Greenbelt Forest Preserve are largely unmanaged since their acquisition and are severely degraded. The chronic effects of past agriculture, modern land-use, climate change, and invasive species are threats to the high-quality habitats at Greenbelt Forest Preserve and are challenges confronting the restoration of the site. More than 30 rare plant species exist within these small, isolated vestiges that will be improved by this project. Lake Michigan Lake Plain Ecological Complex; Lake Michigan North Strategic Habitat Conservation Area

Expenditures	2026	2027	2028	2029	2030	Total
Habitat Restoration	750,000	750,000	750,000	750,000	750,000	**3,750,000**
Total	**750,000**	**750,000**	**750,000**	**750,000**	**750,000**	**3,750,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Bond Funds	750,000	750,000	750,000	750,000	750,000	**3,750,000**
Total	**750,000**	**750,000**	**750,000**	**750,000**	**750,000**	**3,750,000**

Budget Impact

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

2026 thru 2030

Capital Improvement Plan

Lake County Forest Preserves

Project #	61002
Project Name	Lakewood - Broberg Marsh Phase II

Contact	Pati Vitt	Department	Natural Resources
Type	Habitat Restoration	Category	Natural Resource Restoration
		Useful Life	25 years

Description

Broberg Marsh sits centrally in a matrix of oak savanna and prairie, offering stopover and breeding habitat for a diversity of bird species. As part of the Master Plan, the second phase of restoration will increase habitat quality for conservative wetland wildlife and restore the wetland/savanna matrix to increase native plant diversity and habitat structure.The most pressing threats to be addressed by the project include cattails (*Typha x glauca* and *T. angustifolia*) and common reed (*Phragmites australis*) in the marsh and the remaining stands of unassociated woody growth including common buckthorn (*Rhamnus cathartica*).Project consists of the restoration of one of the best quality hemi-marshes in Lake County. Invasive trees and shrubs will be removed with reintroduction of native plants, shrubs and trees.Phase I was implemented in ~2014 and focused on improving habitat connectivity (i.e. de-fragmenting the landscape) on the lands surrounding Broberg Marsh, by removing woody invasive species that degraded the site and disrupted wildlife use. Phase II will further improve these habitats by maintaining previous invasive species control efforts and transition the area from primarily, non-native 'old field' vegetation to native species. Part of the project will restore an additional 22 acres of wetland habitat, while more than 200 acres of these old field areas are anticipated to be improved.

Justification

In the past, Broberg Marsh received regional recognition for supporting rare wetland breeding birds including American bittern, black tern, common moorhen, black-crowned night heron, common tern and yellow-headed blackbird. Improving upland foraging habitat adjacent to wetland breeding habitat is important for maintaining and attracting new populations of these rare species. Broberg Marsh is an Illinois Nature Preserve, and is part of the Lake-McHenry Ecological Complex (Illinois DNR) Conservation Opportunity Area - noted for containing several rare wetland types, including fens and bogs, rare wetland and grassland species - some not found elsewhere in Illinois. Restoration will improve hydrologic function.

Expenditures	2026	2027	2028	2029	2030	Total
Habitat Restoration	300,000	0	0	0	0	**300,000**
Total	**300,000**	**0**	**0**	**0**	**0**	**300,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Bond Funds	300,000	0	0	0	0	**300,000**
Total	**300,000**	**0**	**0**	**0**	**0**	**300,000**

Budget Impact

Ongoing costs to maintain Broberg Marsh are minimal at $13,000.

2026 thru 2030

Capital Improvement Plan

Lake County Forest Preserves

Project #	61003
Project Name	Lakewood - Ravine Restoration

Contact	Pati Vitt	Department	Natural Resources
Type	Habitat Restoration	Category	Natural Resource Restoration
		Useful Life	25 years

Description

Project includes restoring natural (historic) flow paths to an altered (agricultural) landscape at Lakewood Forest Preserve. A portion of a former ravine was dammed to create an impoundment (Beaver and Acorn Lakes); removal of the impoundment will eliminate areas of poor water quality and allow water to flow across the landscape as it did prior to alteration. Paired with the woodland restoration, restoration of the ravine system will include removal of the impoundment that created Beaver Lake and to some degree Acorn Lake and drain tiles that have altered historic surface flow, and stabilization of slopes throughout these systems.

Justification

Lake-McHenry Ecological Complex, Lake-McHenry Wetland Complex (Illinois Dept. of Natural Resources) Conservation Opportunity Area - noted for containing several rare wetland types, including fens and bogs, rare wetland and grassland species - some not found elsewhere in Illinois. Restoration will stabilize eroding slopes, reduce future erosion potential and improve water quality. The current status of the ravine system affects the hydrology and plant communities of several sub-units 1,000-acre woodland complex. Restoration of the ravine system will support the restoration and ongoing management at a broad-scale across the preserve.

Expenditures	2026	2027	2028	2029	2030	Total
Habitat Restoration	425,000	0	0	0	0	**425,000**
Total	**425,000**	**0**	**0**	**0**	**0**	**425,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Bond Funds	425,000	0	0	0	0	**425,000**
Total	**425,000**	**0**	**0**	**0**	**0**	**425,000**

Budget Impact

Follow-up land management including prescribed burning and invasive species control is expected to be $17,500

Capital Improvement Plan

Lake County Forest Preserves

Project #	61004
Project Name	Lakewood - 1,000-acre Woodland

Contact	Pati Vitt	Department	Natural Resources
Type	Habitat Restoration	Category	Natural Resource Restoration
		Useful Life	25 years

Description

Lakewood is the largest forest preserve in Lake County and contains extensive areas of degraded oak woodlands. Restoring oak ecosystems will primarily include woody invasive species removals (esp. buckthorn), native seed installation reforestation enhancements and rare plant (re) introductions. The oak woodland communities are currently degraded and are part of the largest Master Plan project known as the "1,000-acre Woodland." The goal is to reach 1,000 acres of restored oak woodland throughout the Lakewood complex. Throughout several subunits of this preserve, clearing of invasive woody species and selective thinning of the canopy will occur followed by native seeding and reforestation of native trees and shrubs as appropriate.

Justification

Restoration, re-establishment and enhancement are identified strategies to ensure oak ecosystem resilience. Oak woodlands, including areas encompassing 1,000 acres or more, are vital ecosystems, offering significant biodiversity and ecological function. Lake-McHenry Ecological Complex, Lake-McHenry Wetland Complex (Illinois Dept. of Natural Resources) Conservation Opportunity Area - noted for containing several rare wetland types, including fens and bogs, rare wetland and grassland species - some not found elsewhere in Illinois. Restoration will improve hydrologic function.

Expenditures	2026	2027	2028	2029	2030	Total
Habitat Restoration	600,000	1,000,000	1,500,000	1,000,000	500,000	**4,600,000**
Total	**600,000**	**1,000,000**	**1,500,000**	**1,000,000**	**500,000**	**4,600,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Bond Funds	600,000	1,000,000	1,500,000	1,000,000	500,000	**4,600,000**
Total	**600,000**	**1,000,000**	**1,500,000**	**1,000,000**	**500,000**	**4,600,000**

Budget Impact

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

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2026 thru 2030

Capital Improvement Plan

Lake County Forest Preserves

Project #	61006
Project Name	Lakewood - Wauconda Bog

Contact	Pati Vitt	Department	Natural Resources
Type	Habitat Restoration	Category	Natural Resource Restoration
		Useful Life	25 years

Description

Wauconda Bog has been designated as an ADID wetland for both its high biological and hydrological value due to the bog plant community and services such as nutrient removal. Collectively the ADID wetlands at Lakewood confer a variety of hydrological services, including stormwater storage, shoreline stabilization, and sediment retention.Wauconda Bog has been impacted by invasive species resulting in a loss of habitat for the rare bog species once found at the site. This project will address invasive species encroachment within the bog and seek to enhance habitats with rare plant propagation/amplification/introductions.

Justification

In the summer of 2024, a showy lady's slipper orchid (*Cypripedium reginae*) was observed in Wauconda Bog for the first time in at least a decade as a part of the District's rare plant monitoring efforts. The conservation of this species as well as the entire bog community is one of the reasons that concerted restoration efforts are planned at Wauconda Bog. The encroachment of cattails (*Typha x glauca* and *T. angustifolia*) and common reed (*Phragmites australis*) represent the largest threats to the bog community in addition to scattered glossy buckthorn (*Rhamnus frangula*). The same threat is true for the floating mat, as continued cattail and common reed encroachment slowly gain ground from the east and northern edges of the floating mat. The primary goal of restoration efforts will be to control these invasive species that threaten to alter habitat of these rare bog communities

Expenditures		**2026**	**2027**	**2028**	**2029**	**2030**	**Total**
Habitat Restoration		300,000	0	0	0	0	**300,000**
	Total	**300,000**	**0**	**0**	**0**	**0**	**300,000**

Funding Sources		**2026**	**2027**	**2028**	**2029**	**2030**	**Total**
Bond Funds		300,000	0	0	0	0	**300,000**
	Total	**300,000**	**0**	**0**	**0**	**0**	**300,000**

Budget Impact

Follow-up land management including monitoring and invasive species control is expected to be $10,500

2026 thru 2030

Capital Improvement Plan

Lake County Forest Preserves

Project #	67201
Project Name	MacArthur Woods - Hydro & Woodland Restoration

Contact	Pati Vitt	Department	Natural Resources
Type	Habitat Restoration	Category	Natural Resource Restoration
		Useful Life	25 years

Description

The drainage patterns within the nature preserve have been significantly altered by on- and off-site land use and development. The primary changes off-site are 1) construction of the railroad and roads surrounding the preserve, which simultaneously channel water into and away from the preserve, 2) residential, commercial (Grainger Corp. etc), agricultural, and transportation development within the watershed, with resulting modification in water quality and quantity entering the preserve, and 3) modification of the Des Plaines River through dam construction, and industrial and urban water use, with a resulting moderation of floods and a reduction in water quality. Primary on-site alterations include channelization of the low-gradient stream in the northeast, and placement of drain tiles south of the stream resulting in conversion of northern flatwoods to agricultural field and homesite. While significant hydrological restoration has occurred at this preserve, there is a need for hydrological restoration to stabilize eroding drainage ways along St. Mary's Road and upgrades to the drainage issues along the railroad right of way. Additionally, selective thinning of sugar maples -(*Acer saccarhum*) to increase availability of sunlight on the forest floor - and control invasive trees and encroaching aggressive native trees will be undertaken to ensure the continued recovery of this high quality site.

Justification

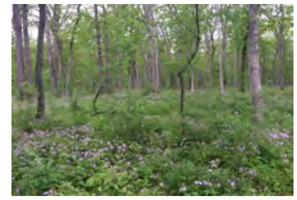
MacArthur Woods Forest Preserve is one of the District's highest quality woodlands with the largest extent of remnant oak woodlands, northern flatwoods, and upland forests. Of the 495.6 acres, 345.3 acres are remnant and support a high diversity of native plants and animals. Since the acquisition of MacArthur beginning in 1972, the District has managed the rich biodiversity supported by these plant communities which are a hub for conservation research. MacArthur is also an important component within the larger Southern Des Plaines River Corridor, more officially known as the Des Plaines River Strategic Habitat Conservation Area and the Des Plaines River Ecological Complex.

Expenditures		2026	2027	2028	2029	2030	Total
Habitat Restoration		500,000	0	0	0	0	**500,000**
	Total	**500,000**	**0**	**0**	**0**	**0**	**500,000**

Funding Sources		2026	2027	2028	2029	2030	Total
Bond Funds		500,000	0	0	0	0	**500,000**
	Total	**500,000**	**0**	**0**	**0**	**0**	**500,000**

Budget Impact

Follow-up land management including prescribed burning and invasive species control is expected to be $23,000.



2026 thru 2030

Capital Improvement Plan

Lake County Forest Preserves

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

Contact	Pati Vitt	Department	Natural Resources
Type	Habitat Restoration	Category	Natural Resource Restoration
		Useful Life	25 years

Description

The objective of this project is to restore and preserve the high diversity of native plants, animals, and their habitats throughout the 565 acres of Edward L. Ryerson Conservation Area (Ryerson) within the next five years. An overarching priority is to restore and enhance healthy, functional habitats for native flora and fauna while managing invasive species encroachment. The primary goal of the Ryerson Woodland Restoration Project is restore multiple areas across the preserve to promote oak regeneration. The project involves the selective removal of trees and shrubs to open the canopy to increase light availability for understory herbaceous flora and oak seedlings. Much of the prescribed actions will be related to preserving the work completed through this project. To that end, fire disturbance has been absent from some of the units for years; one major management initiative of the next five years will be to reinvigorate the fire regime throughout Ryerson. Hydrologic restoration plans may preclude certain areas within specific units from burning, but the District's Natural Resources Department will conduct prescribed burning to the extent possible. Natural resource management actions are described for each unit.

Justification

Edward L. Ryerson Conservation Area is a 565-acre preserve consisting of globally rare upland forests, northern flatwoods, floodplain forests, wetlands, and other rare habitat types. Ryerson harbors several State-listed species within robust and diverse native plant communities, 276 acres of which are dedicated as Illinois Nature Preserve. The effects of past agriculture, modern land-use, climate change, and invasive species are threats to the high-quality and globally imperiled habitats at Ryerson and are challenges confronting the restoration of the site. In particular, maple saplings have come to dominate multiple areas, which must be addressed with removal and increased fire. To that end, restoration at Ryerson addresses natural resource priorities and the necessary strategies to increase the biodiversity, health, and resilience of this preserve, which will expand key ecosystem services including groundwater recharge, water quality regulation, and carbon sequestration.

Expenditures	2026	2027	2028	2029	2030	Total
Habitat Restoration	500,000	250,000	50,000	50,000	50,000	**900,000**
Total	**500,000**	**250,000**	**50,000**	**50,000**	**50,000**	**900,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Bond Funds	500,000	250,000	50,000	50,000	50,000	**900,000**
Total	**500,000**	**250,000**	**50,000**	**50,000**	**50,000**	**900,000**

Budget Impact

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

Capital Improvement Plan

Lake County Forest Preserves

Project #	64602
Project Name	Waukegan Savanna - Full Restoration

Contact	Pati Vitt	Department	Natural Resources
Type	Habitat Restoration	Category	Natural Resource Restoration
		Useful Life	25 years

Description

The goal is to restore the diverse native plants and animals that once flourished on Waukegan Savanna Forest Preserve's 774 acres. The site's agriculture fields will be planted to become prairies, and native trees and shrubs can be installed to expand existing woodlands. Invasive species will be controlled, and natural hydrology can be restored to increase wetland acreage throughout the site. The overall goal at Waukegan Savanna is to reconnect the fragmented, degraded land parcels into a unified, interconnected system. The restoration plan addresses key natural resources priorities, techniques, and steps required to rebuild the biodiversity, health and resilience of Waukegan Savanna Forest Preserve and to increase the ability of these natural areas to provide critical ecosystem services, such as groundwater recharge, floodwater storage, water quality improvements, air quality improvements, and carbon sequestration.

Justification

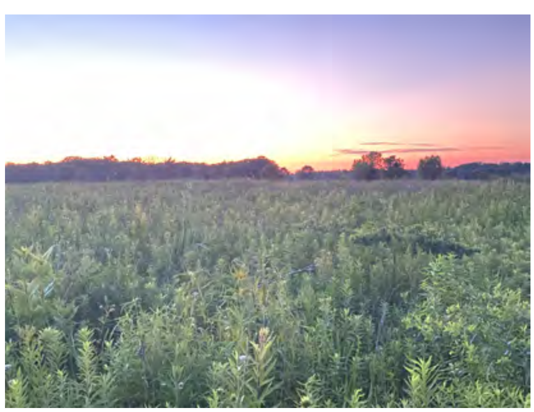
Waukegan Savanna is in need of restoration across the entire preserve. There are pockets of remnant vegetation, including woodlands that sustain only a depauperate ground vegetation. The hydrology of Waukegan Savanna Forest Preserve has been significantly altered by agricultural practices. Many of the wetland basins and swales have been impacted by alterations that serve to drain water off the site as quickly as possible. Practices to achieve this included burial of miles of shallow, underground drain tile lines to de-water the land. In 2013, the LCFPD conducted a subsurface field drain tile investigation at this site. Extensive subsurface tiling was found and mapped. Additionally, roadside drainage ditches, channelized water courses, and water-flow restricting culverts have significantly altered the site's surface and ground water hydrology.

Expenditures	2026	2027	2028	2029	2030	Total
Unassigned	0	0	0	2,000,000	0	**2,000,000**
Habitat Restoration	400,000	0	0	0	500,000	**900,000**
Total	**400,000**	**0**	**0**	**2,000,000**	**500,000**	**2,900,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Bond Funds	400,000	0	0	2,000,000	500,000	**2,900,000**
Total	**400,000**	**0**	**0**	**2,000,000**	**500,000**	**2,900,000**

Budget Impact

Follow-up land management including prescribed burning and invasive species control is expected to be $155,000.



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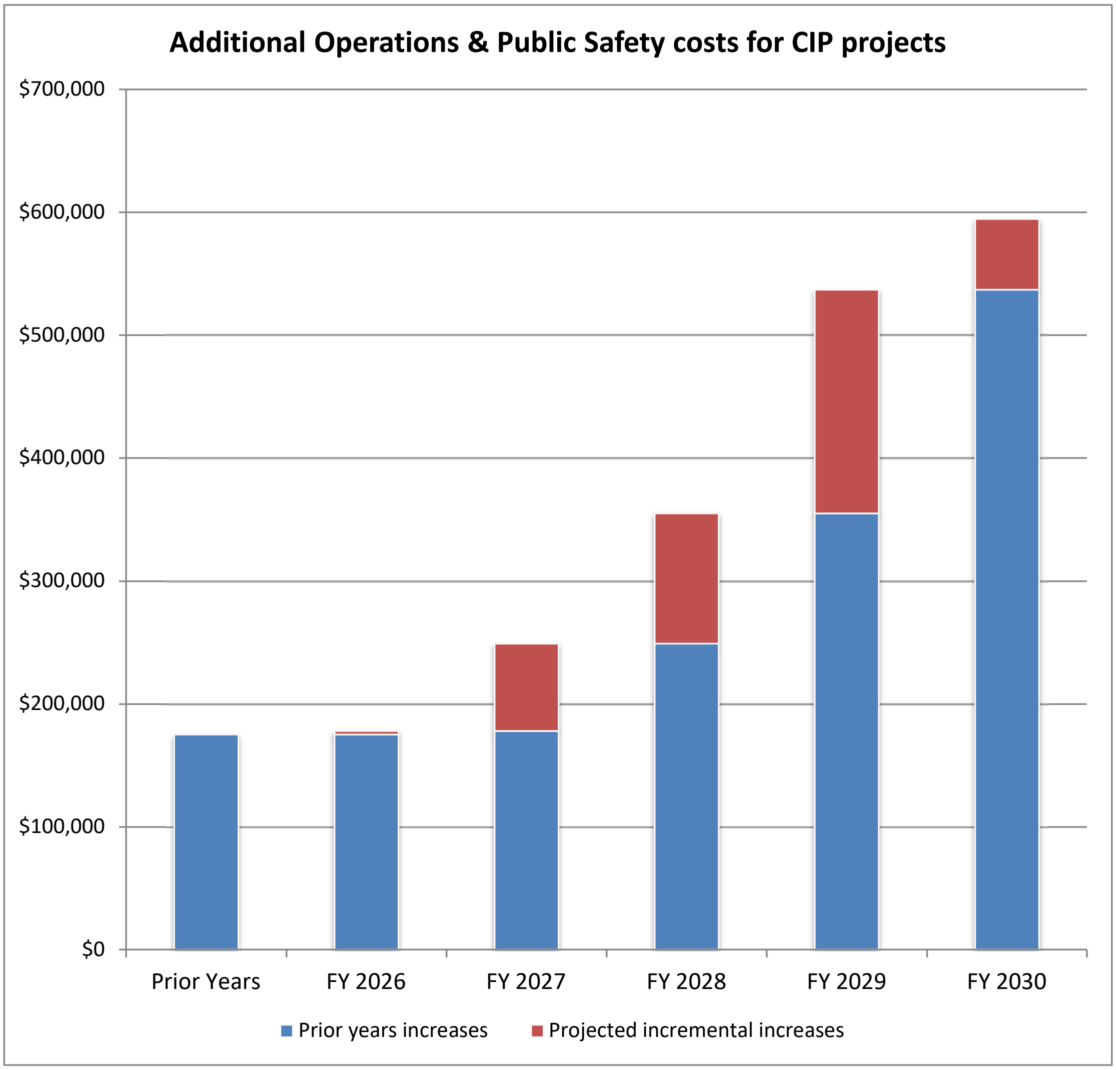
Lake County Forest Preserve District

What effect does the Capital Improvement Plan have on the operating budget?

What benefits are provided?



Benefits to the Public	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
New sites opened	0	0	0	1	0
Facilities expanded	1	0	0	0	0
Additional miles of trails	0.25	0.00	0.00	0.50	1.00

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 2026
OTHER CAPITAL EXPENDITURES BY FUND

(Excluding capital improvement projects)

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

GENERAL CORPORATE FUND	
Education	
Dunn Museum Temporary Walls	35,000
Facilities	
Articulating Lift	115,000
Electric Vehicle Level II Pedestal Charger	6,000
Fox River Boat Storage Building Concrete Floor	75,000
Fox River PWC Slip Ramps for '20 Slips	10,000
Outdoor Furniture Replacement Independence Grove Patio	60,000
Portable Dance Floor Independence Grove	40,000
Operations Grounds Maintenance	
Heavy Duty Brush Cutter	13,000
Snow Attachments for Kubota - Snow Plow & Salt Spreader	10,000
Front Rotary Mower	10,000
Turbine Blower	12,000
Total General Corporate Fund	**386,000**
DEVELOPMENT LEVY FUND	
Operations Grounds Maintenance	
Dump Trailer	16,000
Power Rake Attachment	15,000
Natural Resources	
Pumper Unit	15,835
Flatbed for Rolloff Truck	10,000
Pickup Truck	40,000
Total Development Levy Fund	**96,835**
INSURANCE FUND	
Miscellaneous Capital Outlay:	
Job task analysis engineering controls, AEDs, other safety/risk management enhancements	76,200
Total Insurance Fund	**76,200**
EQUIPMENT REPLACEMENT FUND	
Heavy Equipment:	
Replace Unit 510 with Stump Grinder	15,000
Replace Unit 387 with JD 1575 with Attachments	57,000
Replace Unit 996 with Utility Trailer	12,000
Replace Unit 259 with Tractor	120,000
Replace Unit 992 with Skidsteer Trailer	16,000
Total Equipment Replacement Fund	**220,000**
INFORMATION TECHNOLOGY REPLACEMENT FUND	
Computer Hardware:	
Server Replacements 5ea.	50,000
Switch Replacement	50,000
Router Replacement IG	5,300
District Wide Security Camera Replacement	90,212
Computer Software:	
Museum Collection Database Migration	7,948
Total Information Technology Replacement Fund	**203,460**
VEHICLE REPLACEMENT FUND	
Motor Vehicles:	
Replace Unit 98 Toyota Van & Unit 140 Dodge Van w/ Equivalent Hybrid or Electric	112,000
Replace Units 16, 17 & 18 with Hybrid Ford Police Interceptor or Equivalent	216,000
Replace Units 139 and 152 with F350 Pickup Trucks with Plows and Spreaders	160,000
Replace Units 149 with Explorer Hybrid or Equivalent	62,000
Replace Unit 151 with E-Transit Van and Upfit for Carpentry	68,000
Replace Unit 120 with F350 or Equivalent	80,000
Replace Unit 158 with F350 or Equivalent with Plow, Toolbox & Fire Pump	82,000
Total Vehicle Replacement Fund	**780,000**
ENTERPRISE FUND - GOLF OPERATIONS	
Machinery and Tools:	
Brae Loch - Heavy Duty Vehicle	33,000
ThunderHawk - Fairway Turf Aerator Attachment	48,000
ThunderHawk - Hybrid Fairway Mowers 2 ea.	205,000
Buildings and Structures:	
Countryside - Course Pump Station Replacement	295,000
ThunderHawk - Bridge Repairs and Replacements	300,000
Computer Hardware:	
iPads for Courses	10,000
Total Golf Operations	**891,000**
Total Capital Expenditures	**$ 2,653,495.00**

Supplemental Information

LAKE COUNTY FOREST PRESERVE DISTRICT
Expenditures Summary by Fund (excluding transfers)
Fiscal Year 2017 through 2026

Fund Name	FY 2017	FY 2018	18 mos. FY 2019	Year 2020	Calendar Year 2021	Calendar Year 2022	Calendar Year 2023	Calendar Year 2024	Estimate 2025	Budget 2026
GENERAL FUND										
General Corporate	$17,597,653	$17,992,422	$26,776,093	$16,958,974	$18,782,498	$19,576,073	$21,830,747	25,278,040	30,343,348	25,690,718
Insurance	1,166,282	1,166,282	1,588,460	1,151,680	1,133,015	1,198,659	1,236,550	1,496,163	1,606,159	1,836,406
Wetlands Management Fund	104	349,550	343,081	174,925	34,529	225,683	18,386	0	183,526	0
Fort Sheridan Cemetery Fund	19,404	13,703	37,551	12,220	10,717	15,969	46,985	16,790	21,304	22,295
Audit	137,680	132,516	193,481	167,404	163,375	141,633	167,125	182,992	166,501	215,215
TOTAL GENERAL FUND	18,921,122	19,654,473	28,938,666	18,465,203	20,124,135	21,158,016	23,299,792	26,973,984	32,320,838	27,764,634
SPECIAL REVENUE FUND										
Land Development Levy	6,431,743	7,000,914	11,721,820	7,104,977	7,415,506	8,127,974	9,634,703	9,956,694	10,306,912	7,821,791
Retirement - IMRF/FICA	2,547,423	2,562,215	3,696,391	2,688,178	2,762,343	2,403,809	2,408,024	2,595,147	2,853,504	3,065,419
Miscellaneous	576,947	701,164	978,582	593,277	427,308	1,341,951	3,422,071	1,213,059	733,108	367,500
Donations and Grants	1,449,151	1,053,070	2,248,462	356,588	265,988	649,118	545,028	708,704	1,140,716	329,975
TOTAL SPECIAL REVENUE FUND	11,005,264	11,317,363	18,645,255	10,743,020	10,871,145	12,522,852	16,009,827	14,473,605	15,034,240	11,584,685
CAPITAL PROJECTS FUND										
Development Bond Projects	3,322,875	5,298,211	5,016,489	818,282	1,584,030	76,077	627,981	4,573,540	3,409,245	6,910,000
Capital Facilities Improvement	340,000	0	0	14,678	302,621	794,752	489,779	859,258	1,248,292	0
Land Acquisition	363,215	582,954	2,638,452	1,795,210	73,382	0	0	2,962,780	21,101,340	0
TOTAL CAPITAL PROJECTS FUND	4,026,090	5,881,165	7,654,941	2,628,170	1,960,034	870,829	1,117,760	8,395,578	25,758,877	6,910,000
DEBT SERVICE FUND	100,902,347	25,159,499	75,627,747	24,704,461	106,783,408	22,025,712	22,048,056	22,058,131	23,490,240	24,933,637
INTERNAL SERVICE FUND										
Information Technology Replacement	94,001	162,317	295,620	214,624	232,269	265,462	303,431	272,820	226,710	420,092
Equipment Replacement	190,857	295,137	351,320	238,335	247,654	244,403	288,217	357,106	90,000	220,000
Vehicle Replacement	453,197	742,065	606,133	420,344	444,623	431,445	463,981	482,719	1,549,775	780,000
TOTAL INTERNAL SERVICE FUND	738,055	1,199,519	1,253,073	873,303	924,547	941,311	1,055,630	1,112,645	1,866,485	1,420,092
ENTERPRISE FUND										
Golf Operations	3,650,120	3,376,421	5,882,232	3,859,178	3,915,861	4,695,730	4,913,121	5,771,833	7,199,108	6,734,319
TOTAL ENTERPRISE FUND	3,650,120	3,376,421	5,882,232	3,859,178	3,915,861	4,695,730	4,913,121	5,771,833	7,199,108	6,734,319
TOTAL ALL FUNDS	$139,242,998	$66,588,440	$138,001,914	61,273,335	$144,579,130	$62,214,449	68,444,185	78,785,777	105,669,789	79,347,367

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LAKE COUNTY FOREST PRESERVE DISTRICT
Revenue Summary by Fund (excluding transfers)
Fiscal Year 2017 through 2026

Fund Name	FY 2017	FY 2018	18 mos. FY 2019	Year 2020	Calendar Year 2021	Calendar Year 2022	Calendar Year 2023	Calendar Year 2024	Estimate 2025	Budget 2026
GENERAL FUND										
General Corporate	$18,184,813	$18,991,352	$27,025,314	$18,217,838	$20,409,691	$22,824,164	$25,459,774	24,772,291	24,238,161	23,786,779
Insurance	941,941	978,694	1,298,222	1,611,733	1,313,934	1,435,720	795,091	1,394,521	1,646,290	1,752,020
Wetlands Management Fund	498,452	418,602	46,080	15,641	(616)	(15,867)	14,040	15,530	6,630	5,000
Fort Sheridan Cemetery Fund	271	2,399	16,337	5,321	(1,466)	(6,898)	8,969	9,885	2,700	2,000
Audit	114,219	125,941	183,900	152,182	198,821	196,255	139,449	193,523	195,210	237,670
TOTAL GENERAL FUND	19,739,696	20,516,988	28,569,853	20,002,715	21,920,365	24,433,373	26,417,323	26,385,751	26,088,991	25,783,469
SPECIAL REVENUE FUND										
Land Development Levy	6,236,576	7,094,130	9,826,283	7,308,949	6,628,661	6,621,945	12,162,322	8,136,397	7,945,706	7,622,970
Retirement - IMRF/FICA	2,482,852	2,511,804	3,834,709	2,439,187	2,912,967	2,604,174	2,281,263	2,612,096	2,924,860	3,001,120
Miscellaneous	725,923	999,994	1,470,459	498,921	421,235	277,751	1,010,676	410,824	259,681	242,930
Donations and Grants	862,802	1,093,280	1,744,146	920,413	198,179	160,584	869,197	928,332	590,449	319,583
TOTAL SPECIAL REVENUE FUND	10,308,153	11,699,208	16,875,596	11,167,470	10,161,042	9,664,454	16,323,458	12,087,649	11,720,696	11,186,603
CAPITAL PROJECTS FUND										
Development Bond Projects	100,632	657,335	495,246	40,430	213,063	70,688	277,137	950,925	10,200,800	255,000
Capital Facilities Improvement	209,400	211,762	151,000	67,009	41,221	(24,134)	146,216	395,660	1,330,140	226,000
Land Acquisition	23,097	51,927	119,065	4,696	362,062	0	0	20,813,679	15,656,280	20,000
TOTAL CAPITAL PROJECTS FUND	333,129	921,024	765,311	112,135	616,346	46,554	423,353	22,160,265	27,187,220	501,000
DEBT SERVICE FUND	101,262,050	27,399,728	60,230,331	24,126,460	107,451,666	22,369,598	22,883,412	22,651,429	24,043,650	25,420,735
INTERNAL SERVICE FUND										
Information Technology Replacement	201,866	244,663	559,458	363,620	321,680	269,263	427,815	380,211	329,230	386,170
Equipment Replacement	325,814	379,662	607,668	544,267	260,919	330,333	954,600	1,191,005	448,015	454,922
Vehicle Replacement	446,474	574,134	783,839	474,952	691,400	507,622	677,662	668,332	696,710	573,829
TOTAL INTERNAL SERVICE FUND	974,154	1,198,459	1,950,966	1,382,839	1,273,999	1,107,217	2,060,078	2,239,548	1,473,955	1,414,921
ENTERPRISE FUND										
Golf Operations	3,650,329	3,616,390	5,499,011	4,891,038	5,243,367	5,264,313	6,250,488	6,616,723	6,327,670	6,641,706
TOTAL ENTERPRISE FUND	3,650,329	3,616,390	5,499,011	4,891,038	5,243,367	5,264,313	6,250,488	6,616,723	6,327,670	6,641,706
TOTAL ALL FUNDS	$136,267,511	$65,351,797	$113,891,068	$61,682,656	$146,666,785	$62,885,509	$74,358,111	92,141,365	96,842,182	70,948,434

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LAKE COUNTY FOREST PRESERVE DISTRICT
General Corporate Fund Summary
Fiscal Year 2017 through 2026

General Corporate Fund *(including transfers)*	FY 2017	FY 2018	18 mos. FY 2019	Year 2020	Calendar Year 2021	Calendar Year 2022	Calendar Year 2023	Calendar Year 2024	Estimate 2025	Budget 2026
REVENUE										
Property Tax Levy	$14,107,005	$15,485,437	$20,691,404	$14,718,750	$15,580,293	$15,900,101	$17,491,954	17,496,415	17,560,140	18,504,550
Replacement Property Taxes	1,056,457	869,664	1,464,206	1,008,247	1,929,236	3,707,907	2,954,629	1,734,168	1,400,000	1,400,000
Interest on Investment	107,503	209,441	1,020,087	384,153	64,740	(279,274)	1,276,620	1,490,522	805,140	650,000
Rental of Buildings and Land	224,988	213,635	412,617	99,520	206,630	367,201	380,793	398,594	404,980	397,600
Easements, Licenses and Permits	840,442	798,919	1,100,048	520,179	520,841	1,006,654	958,425	907,090	936,130	859,576
Charges for Services and Sales	905,016	874,959	1,397,309	345,452	853,798	969,687	954,659	1,140,921	1,101,789	1,046,520
Other Revenue	943,402	739,297	1,139,260	1,341,537	1,254,154	1,151,888	1,442,694	1,604,582	2,029,982	928,533
Operating Revenue	18,184,813	19,191,352	27,224,931	18,417,838	20,409,691	22,824,164	25,459,774	24,772,292	24,238,161	23,786,779
Transfers	0	0	0	0	0	0	0	0	0	0
Total Inflows	18,184,813	19,191,352	27,224,931	18,417,838	20,409,691	22,824,164	25,459,774	24,772,292	24,238,161	23,786,779
EXPENDITURES										
Salaries and Benefits	11,820,816	12,149,769	19,483,760	13,045,016	13,484,337	13,595,758	14,595,607	16,148,634	16,918,520	16,812,917
Commodities	1,003,777	1,083,874	1,693,030	870,119	1,136,427	1,391,719	1,512,084	1,844,700	1,685,728	1,747,108
Contractuals	2,773,191	3,041,426	4,953,256	2,885,288	3,431,640	3,548,719	3,784,784	4,101,993	4,954,762	5,196,173
Capital Outlay	1,077,286	980,863	278,477	158,551	730,094	1,022,488	1,901,376	3,098,143	6,776,907	1,925,940
Debt Service	722,431	725,631	367,187	0	0	12,889	36,895	84,571	7,431	8,580
Total Expenditures	17,397,501	17,981,563	26,775,710	16,958,974	18,782,498	19,571,573	21,830,747	25,278,041	30,343,348	25,690,718
Transfers	200,000	200,000	200,000	200,000	200,000	204,500	204,500	204,500	204,500	200,000
Total Outflows	17,597,501	18,181,563	26,975,710	17,158,974	18,982,498	19,776,073	22,035,247	25,482,541	30,547,848	25,890,718
Excess or (deficit) of revenue over expenditures	587,312	1,009,789	249,221	1,258,864	1,427,193	3,048,091	3,424,527	(710,249)	(6,309,687)	(2,103,939)
Beginning Fund Balance	22,052,286	22,639,598	23,649,387	23,898,608	25,157,472	26,584,665	29,130,205	32,554,732	31,844,483	25,534,796
Ending Fund Balance	$22,639,598	$23,649,387	$23,898,608	$25,157,472	$26,584,665	$29,632,756	$32,554,732	31,844,483	25,534,796	23,430,857

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

Fund Name	2016	2017	2018	2019	2020	2021	2022	2023	2024
Comparative Tax Rates (Per $100 of Equalized Assessed Valuation)									
General Corporate	0.057	0.057	0.056	0.055	0.056	0.058	0.060	0.057	0.053
Audit Fund	0.000	0.000	0.000	0.000	0.000	0.001	0.000	0.001	0.001
Liability Insurance	0.004	0.003	0.003	0.006	0.007	0.005	0.002	0.004	0.005
Land Development Levy	0.024	0.024	0.023	0.023	0.023	0.024	0.025	0.024	0.023
Retirement Fund - IMRF/FICA	0.009	0.009	0.011	0.010	0.010	0.009	0.008	0.008	0.008
Subtotal	0.094	0.093	0.093	0.094	0.096	0.097	0.095	0.094	0.090
Recapture						0.001	0.001	0.001	0.001
Debt Service	0.098	0.094	0.089	0.086	0.082	0.081	0.077	0.073	0.071
Total Tax Rates	0.192	0.187	0.182	0.180	0.178	0.179	0.173	0.168	0.162
Comparative Tax Extensions									
General Corporate	$14,273,168	$15,167,669	$14,915,174	$15,016,850	$15,412,029	$15,870,257	$17,224,336	$17,523,745	$17,560,156
Audit Fund	118,997	120,744	129,928	156,394	197,939	194,866	129,569	187,562	188,636
Liability Insurance	885,756	899,593	833,018	1,517,025	1,264,578	1,491,217	624,523	1,182,706	1,567,413
Land Development Levy	5,947,112	6,319,537	6,161,071	6,310,265	6,426,210	6,550,014	7,176,975	7,257,872	7,608,434
Retirement Fund - IMRF/FICA	2,364,754	2,402,127	2,885,416	2,495,619	2,897,572	2,581,693	2,182,519	2,553,583	2,884,533
Subtotal	23,589,787	24,909,670	24,924,607	25,496,153	26,198,329	26,688,046	27,337,921	28,705,468	29,809,172
Recapture						309,913	275,838	243,983	342,611
Debt Service	24,446,555	24,471,427	23,490,161	23,484,270	23,236,861	22,242,745	22,265,436	22,275,002	23,721,491
Total Tax Extensions	$48,036,342	$49,381,097	$48,414,768	$48,980,423	$49,435,190	$49,240,705	$49,879,196	$51,224,452	$53,873,274

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LAKE COUNTY FOREST PRESERVE DISTRICT
Property Tax Rates
All Direct and Overlapping Governments
(per $100 of assessed Value)
Tax Year 2015 through 2024

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
County	0.663	0.682	0.663	0.632	0.622	0.611	0.606	0.608	0.607	0.598	0.586	0.551
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	.013-4.505	0.000-4.438
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	1.790-3.410	1.687-3.385
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	4.696-7.106	4.366-6.187
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	1.660-5.647	1.577-5.190
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	0.283-0.401	0.260-0.369
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	0.035-0.287	0.034-0.270
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	0.022-0.336	0.021-0.317
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	0.023-0.159	0.020-0.150
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	0.031-0.924	0.030-0.861
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	0.0242-0.518	0.0226-0.478
Forest Preserve	0.218	0.210	0.208	0.193	0.187	0.182	0.180	0.182	0.179	0.173	0.168	0.162
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	0.151-1.063	0.144-1.036
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	0.010	0.010
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	0.000	N/A

Property Tax Levies
All Direct and Overlapping Governments
(per $100 of assessed Value)
Tax Year 2015 through 2024

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
County	$153,551	$154,995	$157,971	$157,389	$164,317	$162,598	$165,231	$165,230	$167,151	$172,144	$180,812	$185,735
Cities and Villages	201,644	204,822	211,778	215,470	221,426	231,578	247,199	252,555	259,447	267,777	284,334	296,749
High School District	512,896	516,599	529,720	533,974	543,806	547,787	560,663	565,671	574,569	617,203	658,038	686,920
Unit School District	272,206	276,815	277,938	284,142	291,482	297,286	295,922	297,103	303,307	310,072	317,219	331,442
Elementary School District	670,128	686,259	695,963	704,239	720,416	736,490	752,729	766,425	784,102	834,085	874,105	908,248
College District	69,645	71,027	71,276	72,522	74,324	76,158	78,103	80,021	81,967	86,491	91,195	94,701
Townships	27,314	27,455	27,519	27,783	27,583	29,169	29,254	28,950	34,421	35,565	38,317	39,226
Road and Bridge	23,483	24,137	24,472	24,683	24,083	25,078	25,942	26,968	22,643	23,769	24,967	27,029
Sanitary District	13,580	13,744	13,890	13,993	14,296	14,568	14,858	15,174	14,364	14,910	15,712	16,272
Park District	69,932	70,340	71,831	73,750	76,074	77,693	79,988	81,180	83,552	87,692	92,259	96,201
Library District	57,630	58,776	58,947	60,878	59,126	60,859	62,162	62,926	64,289	67,331	70,200	73,356
Forest Preserve	50,070	47,559	48,731	48,036	48,708	44,549	48,980	49,435	49,241	49,879	51,224	53,873
Fire Protection District	73,942	77,622	78,654	84,441	80,239	85,056	90,705	92,941	95,703	103,138	107,572	113,507
Mosquito Abatement	359	584	586	587	590	607	622	527	545	546	462	482
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	$2,806,416	$2,923,741

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

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LAKE COUNTY FOREST PRESERVE DISTRICT

Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Levy Year	Total Tax Levy for Fiscal Year	Collection within the Fiscal Year of the Levy: Amount		Collection within the Fiscal Year of the Levy: Percentage of Levy	Collections in Subsequent Years	Total Collections to Date: Amount	Total Collections to Date: Percentage of Levy
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%
2024	2023	51,224,452	50,869,814		99.31%	n/a	50,869,814	99.31%

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

- 301,313 acres*
- Midway between Chicago, IL and Milwaukee, WI in northeastern Illinois
- Less than 15 miles north from O'Hare International Airport and 40 miles south from General Mitchell International Airport
- Major waterways—Lake Michigan, Fox River, Chain O'Lakes
- Easy access to Chicago on four Metra commuter rail lines and 32 train stations

*Source: Lake County GIS Data. 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 (2023): 76.8%
- Households (2023): 260,243
- Median value of owner-occupied housing units (2019-2023): $326,600

Source: census.gov

Health and Recreation

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

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

Economics

- Median household income: $108,364
- Per capita money income: $56,242
- Unemployment in Lake County: 4.3% Illinois: 4.8% (July 2025 - not seasonally adjusted)* U.S.: 4.6% (July 2025 - not seasonally adjusted)*
- 30,000+ businesses (includes public & private businesses)
- 91.1% of residents have graduated high school, and 47.8% have a bachelor's degree or higher (2023)

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

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LAKE COUNTY FOREST PRESERVE DISTRICT
Demographic Statistics
Fiscal Year 2015 through 2024

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Lake County, IL:										
Population (1)	707,461	710,368	709,599	708,719	706,925	705,033	702,113	716,518	713,137	708,332
Personal Income (2)	$49,151,975	$51,291,371	$53,627,217	$55,005,733	$56,400,791	$59,065,507	$63,318,407	66,675,939	70,801,869	n/a
Per Capita Personal Income (2)	$40,549	$40,719	$42,770	$43,702	$44,296	$45,780	$46,153	53,677	53,344	63,927
Median Age (3)	37.5	37.5	37.8	37.8	38.0	38.0	38.3	38.5	38.7	40.1
School Enrollment (4)	134,336	133,433	132,179	130,310	128,786	124,388	122,061	126,296	116,337	121,893
Unemployment Rate (5)	5.9%	4.7%	3.9%	4.1%	3.5%	8.1%	3.8%	3.7%	4.4%	4.1%

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

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LAKE COUNTY FOREST PRESERVE DISTRICT
Lake County Principal Taxpayers

Taxpayer	Type of Business	2024 Assessed Valuation (In Thousands)	Percentage of Total Taxable Assessed Value
Abbott Laboratories	Pharmaceuticals - Hospital Supplies	$184,560	0.55%
AbbVie, Inc.	Biopharmaceutical	57,197	0.17%
LaSalle National Bank	Bank	51,332	0.15%
MRE Propco LP	Limited Partnership	48,514	0.15%
Gurnee Mills / Gurnee Properties Association	Retail Outlet Mall	43,662	0.13%
Corporate 500 Properties LLC	Property Management	37,908	0.11%
Horizons Properties Holdings, LLC	Wholesale Trade - Durable Goods	31,951	0.10%
United States of America / Midwest Family Housing LLC	Real Estate Developers	29,787	0.09%
Passco Mellody Farm DST Trust	Commercial Real Estate Company	28,663	0.09%
Discover Properties LLC	Real Estate Brokerage	28,518	0.09%
		$542,092	1.63%

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

Lake County Principal Employers

Employers	2024 Employees	2024 Rank	2024 Percentage of Total County Employment	2015 Employees	2015 Rank	2015 Percentage of Total County Employment
AbbVie Inc	15,000	1	4.25%	4,000	3	1.08%
Naval Station Great Lakes	10,000	2	2.83%			
Abbott Laboratories	5,400	3	1.53%	9,000	1	2.43%
Walgreens Boots Alliance Inc.	4,000	4	1.13%			
Six Flags Great America	3,500	5	0.99%			
Northwestern Medicine - Lake Forest Hospital	3,000	6	0.85%			
W.W. Grainger, Inc.	2,861	7	0.81%			
The Visual Pak Companies	2,549	8	0.72%			
Advocate Health Care	2,500	9	0.71%	1,800	7	0.49%
Endeavor Health - Highland Park Hospital	2,500	10	0.71%			
Baxter Healthcare Corporation				5,900	2	1.59%
Discover Financial Svc Ins				2,976	4	0.80%
Walgreens Co.				2,100	5	0.57%
CDW Corporation				1,800	6	0.49%
Medline Industries Inc.				1,600	9	0.43%
James A. Lovell Fred. Health Care				1,600	10	0.43%
Takeda				1,700	8	0.46%
Totals	51,310		14.53%	32,476		8.77%

Source: Lake County Partners

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Incorporated - November, 1958

Form of Government - Special Purpose Unit of Government

Total Acreage - 31,421

Special use facilities:

Brae Loch Golf Course - 18 hole public golf course

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

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

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

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

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

Fox River Forest Preserve - boating, fishing and picnicking

Greenbelt Cultural Center - environmental education center and banquet facility

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

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

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LAKE COUNTY FOREST PRESERVE DISTRICT
Schedule of Insurance in Force
January 1, 2025 through December 31, 2025

Coverage	Member Deductible	PDRMA Self-Insured Retention	Limits
1. Property			
Property; Buildings and Contents;	$1,000	$1,000,000	$1,250,000,000/occurrence
Flood, All Zone except A & V	$1,000	$1,000,000	$100,000,000/occurrence/annual aggregate
Flood, Zones A & V	$1,000	$1,000,000	$50,000,000/occurrence/annual aggregate
Earthquake shock	$1,000	$100,000	$100,000,000/occurrence/annual aggregate
Auto Physical Damage			
Comprehensive & Collision	$1,000	$1,000,000	Included
Course of construction	$1,000	$1,000,000	$25,000,000, projects in excess of $15,000,000 require approval
Tax Revenue Interruption	$1,000	$1,000,000	$3,000,000 if values reported. If not, $1,000,000
Business interruption, Rental income	$1,000	N/A	$100,000/$500,000/$2,500,000
Off premises service interruption	24 hours	N/A	$25,000,000
other sub limits apply, refer to policy			
Boiler and Machinery			$100,000,000 Equipment Breakdown
Property Damage	$1,000	$9,000	Property damage - Included
Business Income	48 hours	N/A	Included
Fidelity /Crime/Surety	$1,000	$24,000	$2,000,000/occurrence
Blanket Bond - Faithful Performance	$1,000	$24,000	$2,000,000/occurrence
Seasonal Employees	$1,000	$9,000	$1,000,000/occurrence
2. Workers Compensation	N/A	$500,000	Statutory, $3,500,000 Employers Liability
3. Liability			
General Liability	None	$1,000,000	$22,000,000/occurrence
Auto Liability	None	$1,000,000	$22,000,000/occurrence
Employment practices	None	$1,000,000	$22,000,000/occurrence
Public Officials' Liability	None	$1,000,000	$22,000,000/occurrence
Law Enforcement Liability	None	$1,000,000	$22,000,000/occurrence
Uninsured/Underinsured Motorists	None	$1,000,000	$1,000,000/occurrence
Communicable Disease	$1,000/$5000	$5,000,000	$250,000 per claim/aggregate; $5M aggregate all members
4. Pollution Liability			
Liability - Third party	None	$25,000	$5,000,0000/occurrence
Liability - First party	$1,000	$24,000	$30,000,0000 3 year aggregate

Coverage	Member Deductible	PDRMA Self-Insured Retention	Limits
5. Outbreak Expense			$1,000,0000/aggregate policy limit all members
Outbreak suspension	24 hours	N/A	$5,000/$25,000 per day all locations. $150,000/$500,000 aggregate
Workplace violence suspension	24 hours	N/A	$15,000 per day all locations, 5 day max
Fungus suspension	24 hours	N/A	$15,000 per day all locations, 5 day max
6. Information Security and Privacy Insurance with Electronic Media Liability			
Annual Aggregate Limit of Liability			$2,000,000 for each member
Breach response	$1,000	$50,000	$500,000/occurrence/annual aggregate
Business interruption and Business Loss			$750,000 annual aggregate for all combined
Business interruption/system failure	8 hours	$50,000	$750,000/occurrence/annual aggregate
Business Interruption/security Breach	8 hours	$50,000	$500,000/occurrence/annual aggregate
Dependent business loss	8 hours	$50,000	$750,000/occurrence/annual aggregate
eCrime	$1,000	$50,000	$75,000/occurrence/annual aggregate
Criminal reward	$1,000	$50,000	$25,000/occurrence/annual aggregate
7. Deadly Weapon Response			
Liability	$1,000	$9,000	$500,000 per occ./$2,500,0000 annual agg. for all members
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
Counseling, funeral expense	$1,000	$9,000	$250,000 per occ., as part of overall limit
Medical Expenses	$1,000	$9,000	$25,000 per person/$500,000 annual agg.
AD&D	$1,000	$9,000	$50,000 per person/$500,000 annual agg.
8. Volunteer Medical Accident	None	$5,000	$5,000 medical expenses excess of any other collectible insurance
9. Underground Storage Tank	None	N/A	$10,000 follows IL leaking tank fund
10. Unemployment Compensation	N/A	N/A	Statutory

Glossary and Acronyms

Glossary of Terms

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

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

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

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

Assets - Property owned by a government.

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

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

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

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

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

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

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

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

Budgeted Staffing - Total work force expressed as Full Time Equivalent (FTE) positions.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Fiscal Year (FY)- A 12-month period to which the District's annual operating budget applies and at the end of which the District determines its financial position and the results of its operation.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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Acronyms

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

ADA – Americans with Disabilities Act

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

IAC – Illinois Accessibility Code

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

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