



Lake County
Forest Preserves

Libertyville, Illinois

2021 Proposed Annual Budget



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Cover photo. Restoration efforts at Rollins Savanna Forest Preserve have resulted in healthy plants available for pollinators to visit for food and in turn benefiting the native rosinweed plant (*Silphium integrifolium*) by pollinating its flower. Photo taken by Joe Sisk, Maintenance Worker.

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 21-member Board of Commissioners, which also serves, by state statute, as the Lake County Board. The Officers of the District are President, Vice President, Secretary, Treasurer, Assistant Secretary, and Assistant Treasurer. The President and Vice President are elected for a two-year period by the Board of Commissioners. Other officers are appointed by the President and serve during the term of the President.

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

The first of three major land acquisition programs began in 1963 with the purchase of initial portions of Van Patten Woods, Captain Daniel Wright Woods, Wilmot Woods, Lakewood, Sedge Meadow and Spring Bluff Forest Preserves and the Edward L. Ryerson Conservation Area. In 1973, the Des Plaines River Greenway was initiated, which included the purchase of lands on either side of the river through the length of Lake County. The District's current land holdings total over 30,970 acres, making Lake County the second largest forest preserve district in Illinois.

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

The District's day-to-day operations and administrative activities are managed by the Executive Director with nearly 516 full, part time and temporary staff positions supported by approximately 20,845 hours of volunteer time. The District is organized into ten departments with General Offices in Libertyville, Illinois. These departments, the names of which typify the multi-faceted nature of the District's operation, are: Administration; Education; Executive; Finance; Natural Resources; Operations and Infrastructure; Planning and Land Preservation; Public Affairs and Development; Public Safety and Revenue Facilities. 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.

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.

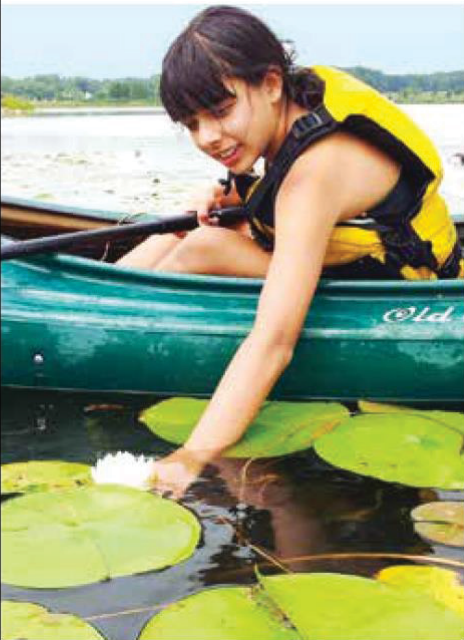


CONSERVATION

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.



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

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

Note: Up until 2018, the Fiscal Year for the Lake County Forest Preserve District had been from July 1 through June 30. For FY2019, the District adopted an 18-month budget that ran from July 1, 2018 until December 31, 2019. This allowed the District to adopt a calendar year 12-month budget for 2020 running from January 1st to December 31st. In almost all cases, the actual dollar amounts for the 2019 fiscal year will be significantly higher than FY2020 and FY2021 budgets.

Presidential Appointments December 2018 – December 2020

Approved: 12/11/18

Revised 1-15-19; 4-9-19; 2-11-20; 3-10-20; 8-11-20

OFFICERS AND OFFICIALS

Angelo D. Kyle
PRESIDENT

Julie Simpson
VICE PRESIDENT

Paul Frank
TREASURER

Julie Gragnani
SECRETARY

Craig Taylor
ASSISTANT TREASURER

Maureen Shelton
ASSISTANT SECRETARY

Steve Neaman
DEPUTY TREASURER

Alex Ty Kovach
EXECUTIVE DIRECTOR

STANDING COMMITTEES

FINANCE COMMITTEE

Terry Wilke, *Chair*
Paul Frank, *Vice Chair*
Steve Carlson
Michael Danforth
Sandy Hart
Ann B. Maine
S. Michael Rummel *eff. 1-15-19*
Julie Simpson
John Wasik

PLANNING COMMITTEE

John Wasik, *Chair*
Julie Simpson, *Vice Chair*
Marah Altenberg *eff. 3-10-20*
Dick Barr
Jennifer Clark
Diane Hewitt
Judy Martini
Linda Pedersen
Jessica Vealitzek

LEGISLATIVE COMMITTEE

Jennifer Clark, *Chair eff. 2-11-20*
Julie Simpson, *Vice Chair eff. 2-11-20*
Marah Altenberg *eff. 3-10-20*
Dick Barr
Judy Martini *eff. 1-15-19*
Linda Pedersen
Jessica Vealitzek

RULES COMMITTEE

Bill Durkin, *Chair*
Terry Wilke, *Vice Chair*
Marah Altenberg *eff. 3-10-20*
Jennifer Clark
Mary Ross Cunningham
Judy Martini
Craig Taylor
Jessica Vealitzek
John Wasik

OPERATIONS COMMITTEE

Jessica Vealitzek, *Chair*
Bill Durkin, *Vice Chair*
Mary Ross Cunningham
Ann B. Maine
S. Michael Rummel *eff. 8-11-20*
Craig Taylor
Terry Wilke

SPECIAL COMMITTEES

DIVERSITY & CULTURAL AWARENESS COMMITTEE

Julie Simpson, *Chair*
Mary Ross Cunningham, *Vice Chair*
Marah Altenberg *eff. 3-10-20*
Jennifer Clark
Jessica Vealitzek

ETHICS COMMITTEE

Jennifer Clark, *Chair*
Paul Frank, *Vice Chair*
Bill Durkin
Judy Martini
Jessica Vealitzek

OUTSIDE BOARD MEMBERS AND LIAISONS

ILLINOIS ASSOCIATION OF PARK DISTRICTS

Judy Martini, *Liaison*

LAKE MICHIGAN WATERSHED ECOSYSTEM PARTNERSHIP

Paul Frank, *Representative*

LATINO COALITION

Mary Ross Cunningham, *Representative*

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

Paul Frank
S. Michael Rummel

MEMBERS OF THE PRESERVATION FOUNDATION OF THE LAKE COUNTY FOREST PRESERVES

Angelo D. Kyle
Marah Altenberg *eff. 3-10-20*
Bill Durkin
Paul Frank
Ann B. Maine *eff. 1-15-19*
Jessica Vealitzek *eff. 1-15-19*
John Wasik
Terry Wilke

YCC BOARD LIAISON

Marah Altenberg *eff. 3-10-20*

OTHER APPOINTMENTS

CORPORATE COUNSEL AND PARLIAMENTARIAN

Matthew Norton
Burke, Warren, MacKay & Serritella, P.C.

OUTSIDE ETHICS ADVISOR

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

LAKE COUNTY FOREST PRESERVES

Board of Commissioners

December 2018–December 2020



Angelo D. Kyle
President
District 14, Waukegan



Paul Frank
Treasurer
District 11, Highland Park



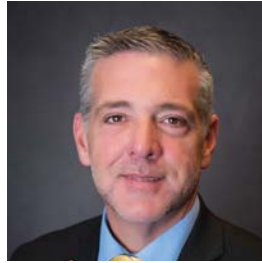
Craig Taylor
Assistant Treasurer
District 19, Lake Zurich



Julie Simpson
Vice President
District 18, Vernon Hills



Marah Altenberg
District 20, Buffalo Grove



Dick Barr
District 3, Round Lake Beach



Steve Carlson
District 7, Gurnee



Jennifer Clark
District 15, Libertyville



Mary Ross Cunningham
District 9, Waukegan



Michael Danforth
District 17, Fox River Grove



Bill Durkin
District 8, Waukegan



Sandy Hart
District 13, Lake Bluff



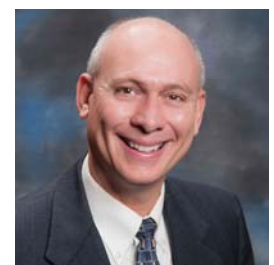
Diane Hewitt
District 2, Waukegan



Ann B. Maine
District 21, Lincolnshire



Judy Martini
District 5, Fox Lake



Brent Paxton
District 4, Zion



Linda Pedersen
District 1, Antioch



S. Michael Rummel
District 12, Lake Forest



Jessica Vealitzek
District 10, Hawthorn Woods

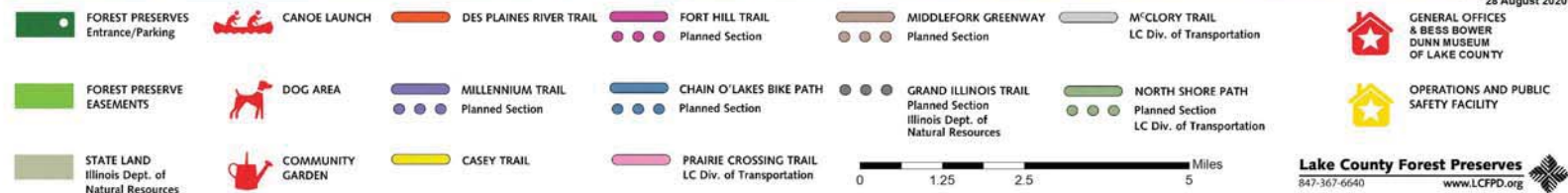
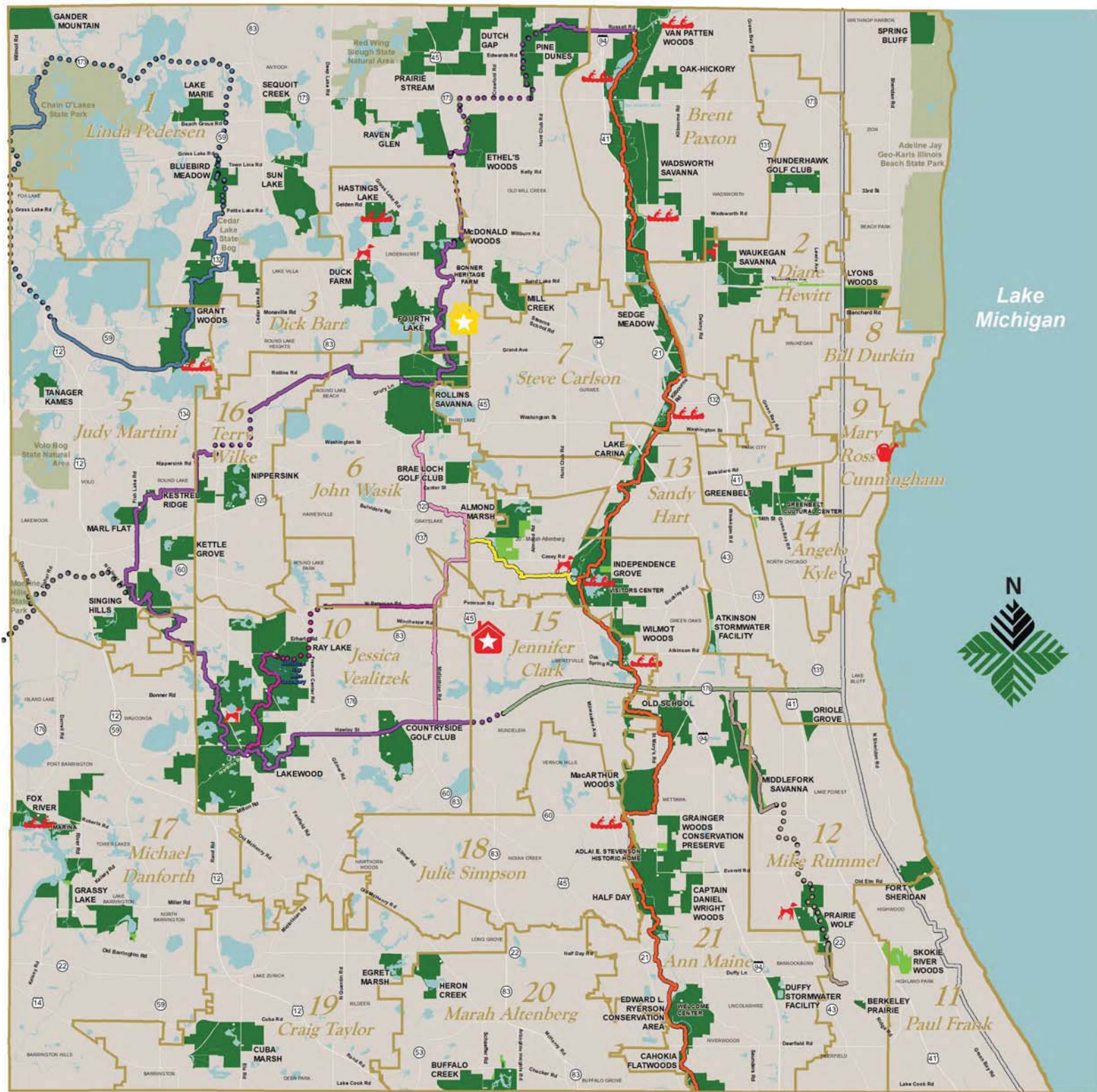


John Wasik
District 6, Grayslake



Terry Wilke
District 16, Round Lake Beach





GENERAL OFFICES

1899 West Winchester Road
Libertyville, Illinois 60048

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

8 AM–4:30 PM, Monday–Friday

OPERATIONS AND PUBLIC SAFETY

19808 West Grand Avenue
Lake Villa, Illinois 60046

847-968-3411 tel (Operations)
847-968-3404 tel (Public Safety)
847-968-3116 fax

6:30 AM–3 PM, Monday–Friday

LCFPD.org

911 emergency
847-549-5200 nonemergency
public safety issues

OUTDOOR RECREATION



INDEPENDENCE GROVE

16400 West Buckley Road
Libertyville, Illinois 60048

847-968-3499 Main
847-247-1111 Banquets, Meetings

IndependenceGrove.org

Visitors Center Hours

9 AM–4:30 PM, unless otherwise posted
For beach, marina and café seasonal
hours and fees, visit our website.

FOX RIVER MARINA

28500 West Roberts Road
Port Barrington, Illinois 60010

847-381-0669

FoxRiverMarina.org

Boat Launch and Marina Hours

For hours and fees, visit our website.

EDUCATION



BESS BOWER DUNN MUSEUM

1899 West Winchester Road
Libertyville, Illinois 60048

847-968-3400 Main

DunnMuseum.org

Gallery and Gift Shop Hours

10 AM–5 PM, Tuesday–Saturday
12–5 PM, Sundays
Closed, Mondays

Open until 8 PM on the first and
third Thursdays of every month
with free admission after 5 PM.

RYERSON CONSERVATION AREA

21950 North Riverwoods Road
Riverwoods, Illinois 60015

847-968-3320

LCFPD.org/Ryerson

Welcome Center Hours

9 AM–5 PM, Tuesday–Saturday
11 AM–4 PM, Sundays
Restroom only, Mondays

GREENBELT CULTURAL CENTER

1215 Green Bay Road
North Chicago, Illinois 60064

847-968-3477

GreenbeltCulturalCenter.org

Office Hours

By appointment only

GOLF



COUNTRYSIDE GOLF CLUB

Prairie and Traditional Courses

20800 West Hawley Street
Mundelein, Illinois 60060

847-968-3100 Tee Times
847-968-3441 Golf Gift Cards
847-489-1931 Golf Outings

CountrysideGolfClub.org

THUNDERHAWK GOLF CLUB

A Robert Trent Jones Jr.
championship golf course

39700 North Lewis Avenue
Beach Park, Illinois 60099

847-968-3100 Tee Times
847-968-3441 Golf Gift Cards
847-489-1931 Golf Outings
847-968-3450 Banquets

ThunderHawkGolfClub.org

BRAE LOCH GOLF CLUB

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

847-968-3100 Tee Times
847-968-3441 Golf Gift Cards
847-489-1931 Golf Outings
847-247-1119 Banquets

BraeLochGolfClub.org



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Lake County Forest Preserve District
Illinois**

For the Fiscal Year Beginning

January 1, 2020

Christopher P. Morill

Executive Director

HOW TO USE THIS BUDGET DOCUMENT

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

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 2021 Economic Environment, Fund Structure, an explanation of Government Fund Accounting and Financial Policies, including the Budget Development and the Fund Balance Policy.

BUDGET SUMMARIES

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

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

These sections provide a summary for each fund.

OTHER FUNDS

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

CAPITAL IMPROVEMENT PLAN

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

SUPPLEMENTAL INFORMATION

This section provides various statistical tables.

GLOSSARY & ACRONYMS

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

Reader's Guide



HONORABLE LAKE COUNTY FOREST PRESERVE DISTRICT BOARD OF COMMISSIONERS:

We are pleased to present the proposed 2021 Annual Budget, which continues to maintain the Lake County Forest Preserve District's strong financial position with a balanced operating budget, sound reserves, long-term replacement funds and moderate debt. The budget provides for appropriate ongoing and preventative maintenance, public safety and natural resource management for our existing preserves.

The proposed budget was prepared in accordance with the District's Annual Budget Development Policies and Annual Strategic Action Plan adopted by the Board on June 9, 2020; it is a balanced budget with expenditures not exceeding revenue except where planned use of fund balances will occur, such as for capital projects.

With the fluid situation surrounding the COVID-19 pandemic and all its unknown factors, this budget has presented some challenges. The majority of these challenges involve projecting revenues for 2021. What will re-open completely and when? The proposed budget presented contains moderate revenue estimates, changes in personnel and a few operational changes. It also presents a small increase in the overall tax levy of less than one percent. Property value changes at this time are also expected to show a less than a one percent increase.

The impact of the pandemic in 2020 has caused non-tax revenues to decline sharply, as many of our facilities and other amenities that we offer having been forced to close. The gradual opening has given some relief, however, there are still quite a few programs that remain closed. The District's General Fund is the most sensitive to this unpredictability of non-tax revenues with about 18.3% (\$3.4 million) of its total revenues coming from other sources. As mentioned above, the proposed budget presents moderate revenue estimates in the General Fund along with near-normal expenditures. The District currently has a hiring freeze in place and while there are some changes proposed for personnel in the 2021 budget, the freeze will remain in effect as we move into 2021. Funding for these frozen positions along with other proposed personnel changes will provide significant savings should we need them during 2021. Other operating changes may also have to be made during the year should the pandemic and closures not ease up during the first two quarters of the year. It is an unknown situation and decisions may have to be made along the way. We feel that the District is in a good position with this proposed budget to make any necessary operating changes should the need arise. We strive to continue to provide the high standards of service we normally do.

The 2021 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 \$65,767,790, which is a decrease of \$14,427,911 (18.0%) from the previous budget. The decrease is due to a reduction in capital expenditures and debt service. Operating expenses are up by only 0.07% (\$22,439) from last year to \$34,346,540. Increases in salaries and benefits are offset by a decline in contractual services.

The Ten-Year Capital Improvement Plan (CIP) is a key planning tool for the Board and staff. The CIP for 2021 was approved by the Board on June 9, 2020, and is included in this budget. The 2021 CIP provides a blueprint for upcoming infrastructure improvements to lower long-term operating cost while addressing long-term existing infrastructure and preserve maintenance needs. Funded capital improvement projects are aligned with the District's mission. The CIP provides a basis for planned assessments and discussions

regarding future capital needs, funding options and operational impacts. Individual project detail, located in the Capital Improvement Plan section, contains a description and status of each project and information on the impact of the capital improvements on operating expenditures.

The Strategic Plan Objectives of the District's 100-year vision was reviewed and updated by a Steering Committee during the past year; on July 15, 2020, the new objectives were approved by the Board of Commissioners. The revised Strategic Plan Objectives, the "Road Map to 2025" focuses on four objectives for the District's Strategic Plan over the next five years, as follows: 1) Steward Healthy Landscapes 2) Strengthen Connections 3) Ensure Financial Stability 4) Sustain Organizational Excellence.

BUDGET OVERVIEW AND HIGHLIGHTS

The COVID-19 pandemic and the economic fallout have played a significant role in the development of the 2021 budget. The impact of the public lockdown and limits on social gatherings has had, and will continue to have, an impact on District revenues. The long-term impact on the economy is only slowly being revealed and we have incorporated as much as possible in our ten year projections to help craft the proposed 2021 budget. Other factors, such as the change to the State of Illinois's minimum wage law, have also had an impact on this budget and the ten year projections. While the proposed operating budget provides for the programs and services that further the District's mission and strategic plan, the continued impact of the pandemic may require changes as the 2021 year progresses. This budget proposes changes to operating programs, personnel and enterprise structural changes. The budget contains an increase in the operating tax levy which is partially offset by a reduction in the debt service levy. The combined effect of this change is a 0.9% increase 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 Standard & Poor's. If all recreation districts are considered, we are also one of a handful in the nation rated AAA, out of a total of 250 agency ratings. The proposed budget continues to follow the financial management policies of the District that helped to attain the highest possible bond rating an agency can receive.
- The total 2021 budget for the Forest Preserve District is \$65,767,790. The Operating Budget is \$34,346,540 (52%), Debt Service is \$24,169,360 (37%) and the Capital Budget is \$7,251,890 (11%).
- Total property tax revenue budgeted is \$49,434,270, an increase of \$454,880 (0.9%) from the 2020 budget of \$48,979,390. The 2020 property tax levy is estimated to be \$10,907,175 (18.1%) below the 2009 levy. Taken cumulatively over the same period of time the amount of property taxes not levied is \$111,477,319.
- The debt service property tax budget is going down by \$247,460 (-1.1%). This reduction is from the 2019 refinancing of the District's bonds that were issued in 2011. The net present value savings from the refinancing was around \$3 million.
- Comparing the 2020 and 2021 Operating Budgets, the overall operating expenditures (excluding debt service) are up by only \$22,439 (0.7%). Salaries and benefits, which included a 2.5% merit increase, will be up by \$740,495 or 3.2% from last year and commodities are up by 1.1% or \$28,130. Contractual Services are down \$746,186 or 8.9%. Reductions in consulting fees (-\$113,005), telephones (-\$69,830), repairs & maintenance grounds (-\$355,779) and miscellaneous contractals (-\$354,769) were offset by increases for computer fees (\$60,310), electricity (\$23,520), repairs and maintenance of buildings (\$18,820), equipment rental (\$11,370) and vehicle replacement charges (\$60,620).

- Operating Revenues for 2021 are budgeted at \$63,776,670 compared to \$61,917,677 in 2020. This is an increase of \$1,858,993 or 3% over last year. While this seems contradictory to what has been previously stated as modest revenues for this budget and the impact of the pandemic, the increase is coming from three main sources. The property tax levy while increasing only by 0.9% is going up \$454,800. A prospective donation for a construction project in the CIP is causing the grants and donation revenue to go up by \$1,542,043 and golf revenues which have gone up due to the pandemic (47% over last season) are projected to increase by \$304,900. Those three accounts combined show an increase of \$2,301,747 which means that all other revenues are down or the same as last year.
- The operational changes proposed in this budget include the closing of the beach at Independence Grove. Attendance at the beach has trended down over the past several years and the increased costs have made this operation no longer profitable. It has become increasingly hard to find life-guards and the increase in the minimum wage for support staff has driven up costs. Closing of the beach will save the District approximately \$78,890 in expenditures and will reduce revenues by an estimated \$70,000. This will include a reduction in staff of 3.23 FTE. Staff is currently exploring alternative uses for the site.
- Another operational change involves the food service at ThunderHawk Golf Club. The private company that ran the food and banquet services for ThunderHawk Golf Club decided during the mist of the pandemic to walk away from their contract. With the loss of our food vendor at ThunderHawk staff has proposed taking on that responsibility permanently. The change would require adding 1.78 FTE's and assuming the banquet facility management. The staff feels this could increase our profit at the club. In addition the ThunderHawk staff is proposing to increase the number of Guest Service Attendants with no increase in the personnel cost. The current number of attendants is making it difficult to cover all of the shifts. There would be no increase in the number of attendants on duty, so there would be no increase in payroll.
- Staff is also proposing an organizational change to Countryside Golf Club. The change would involve a reduction of 0.2 FTE's but would have an additional cost of approximately \$174 a year. The clubhouse operations staffing level is primarily overseen by one individual for all three sites and there is too much for one person to do. The change would involve eliminating an unfilled assistant site superintendent position that has been vacant for the past few years and reduce one assistant manager of golf at the site. A new position of assistant to the superintendent of golf club operations would be created along with an additional seasonal grounds position.
- In addition to the staffing changes above, management is recommending adding an additional ranger to public safety and an additional full-time grounds maintenance position in the north district to operations. New preserve development at Pine Dunes, Spring Bluff, Waukegan Savanna Dog Exercise Area and the opening of Ethel's Woods to the public have increased the workload in the north eastern region of the county. Currently there are only three grounds maintenance workers assigned to that district. The additional grounds position would require an additional work vehicle to be added to the fleet. This change would result in an additional FTE to the District position inventory. The full-time ranger position was included in the 2020 budget, however, it was contingent on receiving a COPS grant from the U.S. Department of Justice. The District was unsuccessful with the grant, but feels that the addition to staff is necessary.
- The 2020 proposed tax levy, which will be billed in 2021, is estimated to be 0.9% higher than the 2019 tax levy. This is still \$10.9 million dollars below the Districts total tax levy in 2009. In that year, the Forest Preserves portion of the tax bill on a home valued at \$250,000 was \$153.89. With the proposed 2021 budget, the Forest Preserves portion of the tax bill on that same home (assuming it changed with the average change in property values) is estimated to be \$124.29. This is \$29.00 lower than the 2009

tax bill. Comparing the 2020 tax bill to the 2019 bill for this same home would show an increase of \$1.19.

GENERAL BUDGET COMMENTS AND LONG-TERM CONCERNS:

- The biggest short-term and long-term concern for the district is the impact of COVID-19. The District has had to react to lost revenues, cancellation of services, remote working of a portion of its staff and trying to provide a safe environment for the public and its workforce. The District has eliminated the hiring of the vast majority of its seasonal labor force and has frozen the filling of vacant positions. It has spent hundreds of thousands of dollars on safety supplies and equipment, technology for remote work and incurred legal fees for the interpretation of State and Federal orders concerning the pandemic. Most if not all of these short-term COVID-19 related expenses will be reimbursed by the Federal government through the CARES act through Lake County. Lost revenues will not be recoverable. The District has sufficient fund reserves to handle this short-term impact. The long-term concerns for the District include the recovery of the nation from the pandemic and then when or if life goes back to normal will the economy slip into a depression due to the damage caused by the stay at home orders that were imposed. The rate of inflation as measured by the consumer price index is a major component of the Property Tax Extension Limitation Law (PTELL) of the state of Illinois. It generally controls the growth of the dollar amount of the Districts tax levy along with tax rate caps that are in place. Currently the Consumer Price Index is running close to 1/2% annually. The District has adjusted its 10 year forecast for inflation to run below 1% for several years before returning closer to 2%. If inflation continues to stay below 1% as part of a depression that lasts for five to ten years property tax revenues will be impacted and operational changes will need to be made. The same can be said for property values and disposable income. If property values fall then there will be lost tax revenues from the District hitting its tax rate caps and the loss of income from high unemployment could mean lower non-tax revenue for the District. This would also require a reduction of operating expenses and ultimately services provided. Management will continue to monitor the situation and will react accordingly as we move into 2021.
- Property values for 2020 are expected to increase in the County but only by a small percentage. The 2020 Equalized Assessed Value (EAV) is projected to grow this year by only about 0.6% over 2019 based on preliminary assessment information. It is possible that they could go down after going through the Board of Review and final equalization. The 2019 EAV grew by 2.5% compared to 2.22% for 2018, 4.43% for 2017, 6.25% for 2016 and by 3.49% in 2015. The District is estimating a 0.5% increase for 2020 and 1.5% thereafter. Between 2008 and 2014, values fell by 25.7%. During the decline, the District was at its maximum tax rate for its two largest operating funds. So as property values fell, so did the tax levies. Moving forward we remain guarded about the continued increases in property values and low rates of inflation, which will impact allowable levy increases under property tax limitation laws. COVID-19 is also part of this concern. The District will continue its conservative budgeting practices and will use its available fiscal resources wisely to do more with less.
- During the past year, the District continued both short 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 2021 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, projections for the following ten fiscal years also show balanced budgets and continuation of a firm financial footing. The proposed budget for 2021 is only 8% higher than it was in FY2008/09, despite substantial increases in District lands, trails and facilities during that time. If adjusted for inflation the FY2008/09 operating budget would be \$38,537,217 in 2020 dollars. The proposed 2021 operating budget is \$4,190,677 below this at \$34,346,540.

- The reductions in the county-wide EAV between 2008 and 2014 have had a major impact on the District. If the recovery in property values reverses direction, tax revenues for the district will do the same. In order to control expenses, remain prepared and retain our fund balance in accordance with the Board adopted goals, the District's best course of action is to: control costs; carefully consider any new programs or staff (replacements included) before committing resources; identify options for shifting staff and other resources to meet the highest priority needs; analyze new revenue sources; reduce or eliminate maintenance intensive design features in new Master Plans; land bank new acquisitions for the foreseeable future; be conservative in our financial projections; 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 analyze programs that are contrary to our mission and strategic directions.
- Years ago, the Board of Commissioners established budget development policies regarding fund balance goals and replacement funds that now provide a cushion against some of the uncertainty related to future tax revenues. Fund balances meet established goals; as a result of the cost reduction measures implemented, and based upon projections, the District will continue to meet established goals in the coming years with this proposed budget.
- During 2019 the State of Illinois changed its minimum wage law. The change will increase the minimum wage gradually between 2020 and 2025 to \$15.00 per hour. Due to the activities and programs that the District provides, it employs nearly 300 seasonal temporary employees. Many of these employees earn hourly wages that are below \$15.00. The impact of this over the next five years will be significant. This is part of the reason that the recommendation to close down the beach at Independence Grove has been put forward. Long range projections, developed as part of the District's strategic plan, were used to help plan the proposed budget and will assist with future budgets.
- Over the long-term, balancing outside economic influences, State law changes and the operating needs of the District with the PTELL limitations and tax rate caps will continue to be a challenge. The District continues to seek ways to improve efficiencies and reduce operating costs. The impact of outside factors like the minimum wage increase, IMRF contribution rates and the impact of COVID-19 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 through 2021 to provide additional savings in maintenance, operations, capital improvements, utility costs and security costs.
- Departments again kept their existing operating budgets relatively flat but submitted over \$1.6 million in new program requests for the 2021 budget. Many of these requests highlight the legitimate needs of the District, but because of the uncertainties created by the COVID-19 pandemic, tax levy restrictions imposed by PTELL and the impact of IMRF and minimum wage changes they could not be funded. Despite the tight PTELL caps, we were able to add a few of those requests as mentioned above.
- Several years ago the District completed a strategic planning process. This process resulted in a 100-year vision and five strategic directions on which the District will focus its energy and resources over the next 20 – 25 years. 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 last year and continuing in 2020, the District revisited and refined the near term objectives of the strategic plan. This review included outreach to local and regional organizations and individuals as well as the

District's Board of Commissioners to develop new objectives that will not only further the District's strategic plan but will also align them with other regional planning organizations. As mentioned above, the new objectives fell into four categories: 1) Steward Healthy Landscapes 2) Strengthen Connections 3) Ensure Financial Stability 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 towards our vision.

- Land acquisition activities and major preserve development activities will decline significantly in 2021. In 2008, voters approved a \$185 million dollar referendum to acquire land and develop preserves. The last of these referendum bonds were issued in December 2015 and will be nearly depleted by the end of 2020. At this time, the District does not have any plans to seek another referendum in the short term without additional operating dollars becoming available. New lands and development usually lead to increases in operating expenditures. With District property tax rates at or near their statutory caps and inflation running low and the uncertainty surrounding the COVID-19 pandemic the ability to add additional operating expenses will be very difficult.
- In 2020, the Preservation Foundation of the Lake County Forest Preserves began planning for a fundraising campaign to raise \$20 million for a permanent endowment to support the District's habitat restoration and tree planting activities. 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 for many years into the future.

STAFF CAPACITY

Staffing levels in the budget continue to decrease from the 2009 level of 304.64 full time equivalents (FTE). This budget reduces the FTE's by 1.95, to 265.18 FTE's. As mentioned above there are several changes proposed in this budget regarding FTE's. Those included closing the beach operations at Independence Grove Forest Preserve (-3.23 FTE's), adding an additional maintenance position to the north district (1 FTE), fully funding a ranger police position and changes at the Districts' golf clubs operations (1.58 FTE). During 2020 there were changes made in the education department involving the elimination of several part-time and temporary positions in order to add a full-time exhibition designer for the Dunn Museum. This resulted in an actual decrease in FTE's of 1.3.

The District has continued to expand its land holdings and has opened up several preserves for public access since 2009. During this time period FTE positions have been reduced by 12.95% or by 39.46 FTE's.

FUND BALANCE FOR OPERATING FUNDS

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

The budget policy governing the fund balances combines two types of reserves, 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 expenditure needs. Budgeted fund balances are greater than target balances in all cases.

PROPERTY TAX

The District's property tax levy is approximately 2% of the total property tax levy for taxpayers in Lake County. That's two cents for every dollar collected. The District's estimated property tax rate for 2020 is \$0.180532, which is an increase from the 2019 tax rate of \$0.179768. Of the total 2020 tax rate, \$0.095672 is for the six operating funds of the District. The debt service tax levy rate is expected to be \$0.084860. The overall tax rate is estimated to increase by 0.04% while the overall dollar amount of the levy is projected to increase by 0.9%.

THE OPPORTUNITIES

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

EXPRESSING OUR APPRECIATION

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



Alex Ty Kovach
Executive Director



Stephen Neaman
Director of Finance



Your Lake County Forest Preserves accomplished much throughout the prior budget year. The following achievements are organized by the strategic goals and objectives for which they advance: Leadership; Organizational Sustainability; Conservation; Communication, Education and Outreach; and Public Access and Connections. (Due to the timing of the publication of the budget book in September, we consider the achievements for the last year from July 1, 2019 through June 30, 2020.)

LEADERSHIP

The District won three awards for Outstanding Achievement from the National Association of County Park and Recreation Officials. The awards are:

- Outstanding Volunteers – Wes Wolf and Carol Hogan
- Outstanding Support Organization – the Preservation Foundation
- Outstanding Planning Initiative – Lakewood Master Plan

The Administration staff guided the District's response, as an employer, to the COVID-19 pandemic. They worked diligently to implement and educate staff on the benefits of the Families First Coronavirus Response Act (FFCRA). Site or job specific work protocols and guidelines were developed and revised as local and federal guidance evolved. Personal Protective Equipment (PPE) was purchased, signage developed and engineering controls such as plexiglass barriers were added to minimize risk. Workspaces were modified or relocated, that led to the expansion of the General Offices network infrastructure. Changes were implemented in the buildings traffic patterns.

Risk management staff worked with the Park District Risk Management Association (PDRMA) as members of "Pilot Group A" for their revised and retitled Risk Management Review Process. Staff successfully completed the review process and the District maintained its Accreditation. In addition, District staff provided valuable feedback to PDRMA on how to use this review process as a tool in on going risk management assessment at their member organizations to ensure the highest level of safety for patrons and staff.

ORGANIZATIONAL SUSTAINABILITY

The Bess Bower Dunn Museum of Lake County (Dunn Museum) staff completed the relocation of the off-site collections storage area from Prairie Stream Forest Preserve to Pine Dunes Forest Preserve. Off-site collections include large items such as vehicles, carriages and oversized signs that will not fit into the Collections Care and Storage Facility at the General Offices.

The Lake County Forest Preserves benefited from donations at every level from individuals, companies, foundations and government agencies. The Preservation Foundation and the District's Development Division raised more than \$171,000 for the Annual Fund, and more than \$2.1 million for District projects and programs. The Foundation also received endowment donations and pledges totaling \$595,000 and documented a \$100,000 planned gift. Funded projects include the \$216,000 grant from the Wildlife Conservation Foundation, the first award from this national conservation funder. A \$500,000 gift was received from an anonymous donor to continue restoration at Grant Woods Forest Preserve. Multiple donations were received from a

new family foundation totaling \$262,000. A Community Stewardship Challenge Grant was received from Illinois Clean Energy Community Foundation to continue restoration at Greenbelt Forest Preserve and the USG Foundation renewed their \$15,000 sponsorship to allow the Dunn Museum to offer free admission and programs on the first and third Thursday of each month.

In 2019, the Preservation Foundation hosted its first ticketed fundraising event to raise awareness of and funds for the Green Youth Farm in Lake County. The Harvest Dinner drew 85 attendees for a tour of the Farm and a family style dinner and ultimately secured more than \$55,000 in funding to continue this youth development program at Greenbelt Forest Preserve. During the fall of 2019, Foundation events included the seventh annual Fred Fest, held at Fox River Forest Preserve, which saw an increase in net income of 27% over the previous year, and the fourth annual Fall Classic at ThunderHawk Golf Club which raised more than \$28,000 to support District education programs.



Efforts to reduce and eliminate unused buildings continued with the removal of four (4) buildings in 2020. This included the removal of approximately 25,779 square feet (sf) of building roof area. At the beginning of 2013, the District had 190 buildings with a total roof area of 764,651 sf. At the end of the fiscal year 2020, the District will have 129 buildings with a roof area of 556,612 sf.

The District has continued to build and implement a Districtwide GIS (geographic information system). In January 2018, an Enterprise GIS road map was completed that identified the need for ArcGIS Server technology and to deliver a three-year plan for developing a District wide integrated and enterprise GIS system. In the Fall 2018, the District installed and configured ArcGIS Server technology and by the Summer 2020, about 99% of the District's existing enterprise GIS data and workflows have been migrated to the new system. The system currently supports over 100 staff from eight different departments and their use of field apps. These apps have greatly improved efficiency by allowing staff to add and edit data from the District's GIS system while in the field using a mobile device. The District has also improved the accuracy of the GIS data by incorporating a high accuracy Global Navigation Satellite System (GNSS) receiver for collecting and updating datasets in the field. Much of the focus of the GNSS receiver has been on collecting and building a comprehensive Utility Atlas in GIS for the District that includes electric, gas water, sanitary, septic, irrigation, communication and fiber optic lines, and structures. Other new data and maps being edited in the field include HVAC and Pier Maintenance Inspections, Utility Atlas, Plant Observations, Ground Infrastructure Assets, Parking Lot Traffic Counts, Land Management and Master Farm Fields.

Barrington, Illinois based Oberweiler Foundation has awarded a \$15,000 grant to update a critical conservation planning document to protect the county's 40 ravines along the Lake Michigan shoreline. When completed, the plan will identify conservation actions that the District, and dozens of other public and private landowners, can take to protect our ravines. It will also position landowners for outside funding from state and federal agencies.

The District was awarded an Illinois Coastal Management Grant in the amount of \$92,000 for the control of invasive species in the RAMSAR designated Chiwaukee Prairie Illinois Beach Lake Plain. This grant provides funding to some of the 14 partners, who make up the Lake Plain Partnership, for continued control of invasive species.

The District received a Chi-Cal National Fish and Wildlife Foundation Grant for the control of European buckthorn in a 2,900-acre management area around the nature preserve within Middlefork Savanna Forest Preserve in collaboration with commercial, residential and other partners adjacent to the preserve. The project is focused on removing all the buckthorn from the management area through collaborative partnerships.

The District through a collaboration with The Morton Arboretum, has received funding from the USDA Forest Service Eastern Region State and Private Forestry Fiscal Year 2020 Landscape Scale Restoration Program, which will provide funding for ecological clearing at Cahokia Flatwoods Forest Preserve.

In February, the District celebrated its volunteers. Proclamations honoring the long-time service of 12 volunteers were presented. These twelve volunteers were recognized for achieving 20, 25 and 35 years of service. Combined, they totaled 280 years of volunteer service. In 2019, the District had 320 regular volunteers (those that donated more than 20 hours during the year). In total, volunteers donated 21,000 hours of service with an estimated value of over \$530,000.

The District, working through our Stewardship Ecologist, is forming a partnership with a newly formed 501(c)3 organization called The Friends of the Nature Preserves to develop volunteer activities at the nature preserve within Middlefork Savanna Forest Preserve. The partnership goal is to provide trained volunteers to lead volunteer workdays at Middlefork Savanna and in the future act as a training opportunity for new site stewards and other volunteers at other sites.

The District received the Government Finance Officers Association Distinguished Budget Presentation Award for the Annual Budget Fiscal Year 2020.

CONSERVATION

Habitat restoration projects, programs and initiatives improved vital habitats and native communities for a wide variety of native wildlife and plants, including many rare, endangered and threatened species. Our work helps meet the conservation and leadership goals and objectives of the District's 100-year vision. (See Ecological Habitat Restoration Performance Measurements in the Budget Summary Section of the Natural Resources Department.)

Southern Lake Michigan Ravines; Fort Sheridan Forest Preserve.

The United States Army Corps of Engineers (USACE) Great Lakes Fish and Ecosystem Restoration project began in November 2015 with habitat restoration and removal of marine debris along the lakeshore. Ravine, lake bluff and lakeshore stabilization work began in spring 2016 and is part of the USACE's effort to restore ecosystems and fish habitats across the Great Lakes watershed. Jane's Ravine streambank stabilization measures were installed in 2017, with additional future work planned. Sedge and forb plant plugs (250,000) were planted throughout the ravines and newly created sand dune habitat. Three hundred trees and shrubs and 30 acres of prairie seed were also planted in 2017. Ongoing control of invasive woody and herbaceous plants will continue into year three of the five-year federal project (completion due in 2021). Phase II of the project installing in-water living reef structures received \$1.8 million dollars of federal support, and implementation of these structures has been completed.



Fish Monitoring. Fish sampling occurred at 16 locations in eight preserves. A total of 29 species were encountered including several that are listed as endangered, threatened, conservation priority or species in greatest need of conservation in either Illinois or Wisconsin. Among these uncommon fishes were banded killifish, central mudminnow, and blackchin shiner.

In addition, 284 invasive common carp were removed from Slough Lake. This is a habitat restoration project to improve aquatic vegetation and water quality in this glacial lake in conjunction with the Lake County Health Department-Lakes Management Unit.

Deer Management Program. During the winter, the District conducted deer removal at six preserves (Cuba Marsh, Grant Woods, Independence Grove, Lyons Woods, Middlefork Savanna and Old School Forest Preserves) and four preserve complexes (Lakewood complex, Rollins complex, Ryerson complex and Wright Woods complex), removing a total of 303 deer. Removals were conducted as part of a 30-year program to mitigate the negative impacts of over abundant white-tailed deer populations on suburban ecosystems. Deer removed during the program added to a long-term dataset to monitor chronic wasting disease (CWD) prevalence among deer populations throughout Illinois. All test results for samples obtained from deer on District properties were negative for CWD. Over 16,500 pounds of venison were donated to 12 different charities in Lake County. The District plans to move forward with expanding Deer Management Program efforts to Grassy Lake Forest Preserve in the upcoming season.

Wadsworth Savanna Forest Preserve. Invasive woody species were removed from 20 acres of oak woodland and wetlands. Native seed installation will occur in the fall of 2020.

Ethel's Woods Forest Preserve. The goal of the North Mill Creek Restoration project at Ethel's Woods Forest Preserve was to remove Rasmussen Lake. The final phase of the dam removal and creek restoration is now complete. Started in 2017, the earthen dam that formed Rasmussen Lake is no longer functional and 1.6 miles of stream with the corresponding floodplain have been restored in the former lake bed. With the help of a \$1,000,000 Illinois Environmental Protection Agency 319 Grant the pool/riffle stream will result in better water quality and aquatic habitat than the former lake. The preserve was opened to the public in fall 2019.

In early 2020, in collaboration with the Illinois Department of Natural Resources, the District received permission to begin a reintroduction of Blanding's turtles to suitable preserves. Following the Blanding's Turtle Recovery Plan the District identified two preserves where restoration efforts on former agricultural lands have created suitable habitat for the turtles. Funding is being made available from the Preservation Foundation of Lake County Forest Preserves to contract with Northern Illinois University's Institute of Study of Environmental Sustainability and Energy for the implementation of the release and follow-up monitoring and analysis.



Public Affairs staff continued a partnership with social scientists at the U.S. Forest Service (USFS) to apply methods for behavioral change and conservation psychology related to perceptions of the trees and aesthetics in the buckthorn pilot area surrounding Middlefork Savanna Forest Preserve. In 2020, District staff expanded upon a regional “Healthy Hedges” campaign, in partnership with the Chicago Region Trees Initiative. The brochure has been widely distributed to homeowners as a guide for replanting landscapes where buckthorn removal has occurred. The brochure has been well-received by Lake County residents and the other project partners, including a wall-sized version of the brochure installed on an exterior wall of a facility adjacent to the Lake Forest Open Lands Association outreach facility.

COMMUNICATION, EDUCATION AND OUTREACH

The Education staff quickly adapted to the COVID-19 pandemic when it struck in March. In May, all in-person programs and events were cancelled for the remainder of 2020. The health and safety of both participants and staff were paramount in this decision.

As a result of the in-person programming cancellation, staff developed virtual field trip opportunities for schools forced to complete the school year with remote learning. A total of 15 virtual field trip opportunities were ready for schools as the new school year began in fall of 2020.

Summer day camps were offered virtually; eight sessions of camp were offered at an economical price. Feedback from campers and parents has been highly complementary. One advantage of offering programs virtually is the ability to expand the audience. Campers from as far away as Toronto, Canada attended camp; campers who couldn’t attend because of child care issues were also able to attend.



Science Explorers in Nature, a four-week science inquiry summer program offered to low income students, was redesigned to be offered virtually. Students attended daily virtual sessions during the four weeks to discuss pre-filmed field trips and learn about environmental engineering. Students worked in small groups to complete a science project and present their findings. The District loaned i-Pads to students that needed a technology boost in order to attend the program.

Programs organized for adult and senior groups previously scheduled for the summer were adapted to be offered virtually, ten adult presentations were hosted in the month of June alone. Programs have been offered virtually for scout groups, which allow scouts to continue work on badge requirements.

Educators increased their use of social media to provide the community with educational resources. These resources include: educational videos, online resources for families and tips for how to get your family outside while safely enjoying the outdoors.

The environmental education staff is participating in the master planning process for a new education facility at Edward L. Ryerson Woods Conservation Area.

Environmental education staff actively participated in the development of the Nature Play area included in the Lakewood Master Plan.

The Dunn Museum worked with artist Alex Ross to offer a traveling exhibition that showcases the artist's work, *Marvelocity: The Art of Alex Ross*. The Dunn Museum has already secured two exhibitions locations and is actively promoting the exhibition. The Museum will receive revenue for this service.

The Dunn Museum staff curated an exhibition titled *The Art of Reima Ratti*, featuring the story and art of the Waukegan artist.

The Dunn Museum has maintained its accreditation with the American Alliance of Museums (AAM) through the relocation and rebranding. Less than 3% of museums in the country are accredited with AAM, an industry mark of distinction.

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

Dunn Museum staff worked to make modifications to the Museum galleries to ensure the safety and health of visitors, volunteers and staff as the Museum reopened after the COVID-19 forced shut down. The Museum is operating within the State of Illinois guidelines.



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

Public Affairs staff uses social media platforms with great success to build broad awareness of the diverse facets and expertise of District staff and the programs and events offered to local residents. The return on investment is significant. Data analyzed monthly shows proven increases in program attendance, golf event participation, revenues, and fundraising efforts. Free Facebook business page tools, as well as inexpensive Facebook advertising boosts:

- Social media platforms made up 52% of referrals to the public website LCFPD.org.

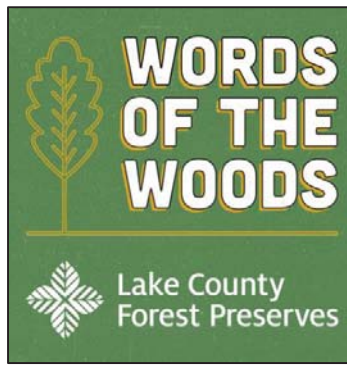
- Four posts were published to promote a Sitka Salmon Share giveaway. The goal was to generate gifts of \$5 or more to the Preservation Foundation's Annual Fund. No funds were spent to boost these posts. Staff time for the promotion totaled 16 hours, valued at \$394.88. This campaign earned \$10,894 in revenue for an ROI of 2,758%. Sixteen out of the 62 (26%) donors were new to the Preservation Foundation.
- As the response to COVID-19 began impacting businesses, staff increased the volume of content shared with online audiences to retain engagement and promote the benefits of preserve use to human health and well-being. From April to May 2020, Facebook referrals to LCFPD.org were up by 80% and nearly double from May 2019. Linking social media content to the website ensures audiences received all the information possible in one place. This was key to consistent messaging as rules in the preserves changed at the beginning of the pandemic and were often updated on a daily or weekly basis for the first three months of the lockdown.
- Instagram engagement has seen the most rapid increase in followers and engagement since staff began using this platform. June 2020 was a phenomenal month with 61 posts (a 49% increase), a 10% increase in followers and a 90–95% increase in post likes and engagement.
- Twitter posts were up significantly with a 77% increase in posts, a 162% increase in post likes and a 114% increase in engagement rate. On the Dunn Museum Twitter account, impressions increased by 150%, post likes by 815%, and 20 retweets on 16 posts.

Public Affairs staff continued to promote the public website through *Horizons* and other print and digital communication outlets. The website presently hosts 1,137 pages of content related to all facets of the District's mission, the Preservation Foundation and the employee intranet (FERN). District non-tax revenues are significantly enhanced through this Division's ongoing promotion of the public website, which from the time of its launch on November 17, 2014, to June 30, 2020, has generated 75,294 sales orders valued at \$3,898,680. In 2019, the Preservation Foundation received 518 online gifts totaling more than \$79,631.

After nearly 30 years in use, Public Affairs led the process to replace the former version of the District logo with a new refreshed logo. This modern identity more closely aligns with our organization's vision and incorporates symbolic colors representing many benefits forest preserves provide to the Lake County community. Building broad public awareness for our organization's vision, mission and brand within Lake County is a key strategic plan goal. Public Affairs staff analyzed brand usage across all departments, sent a survey to 31,000 residents to gauge awareness, created graphic standards manual, and launched a campaign to share the refreshed brand, logo, and messaging with fellow employees and the public.



Lake County
Forest Preserves



Public Affairs staff created and launched its first podcast, *Words of the Woods*. Season 1 debuted in October 2019, and ended in January 2020, with five episodes featuring staff interviews on buckthorn eradication, the Lake County History Archives, Natural Resources' Wildlife Monitoring Program, local botany and trail development and mapping. *Words of the Woods* won a Gold Award in audio production from the AVA Digital Awards based on its inaugural season. Season 2 will begin airing in October 2020.

Since its beginning in January 2019, Public Affairs staff published a twice monthly guest writer column with the Daily Herald. Since then, nearly 50 articles about the Lake County Forest Preserves have been submitted and featured in the Neighbor Section, most on the front page of that section.

In addition, Public Affairs staff pitched to the media a patriotic patron who has been running preserve trails with a large American flag. The submitted feature story was well-received and broadly picked up by media outlets, including Chicago Channel 7 News.

Media campaigns were held around the special exhibition *Reima Ratti: Life and Art in the Great Depression* and all related programs and events; a collaborative fundraising effort with Natural Resources, Preservation Foundation and Public Affairs staff for a new conservation program to protect the endangered Blanding's turtle and establish a new a population in Lake County; shoreline restoration and offshore reef installation efforts at Fort Sheridan; new local trails connections; and virtual program opportunities and resources related to changes in operations due to COVID-19.

Public Affairs staff tracked and recorded social media and news media coverage, and fielded hundreds of reporter and general public inquiries, related to COVID-19 pandemic as preserves and facilities closed and procedures changed quickly. Staff researched how COVID-19 has changed online communications beyond the District's audiences. Across industries, engagements increased on average by 44 per day across all networks and industries. LCFPD engagements have increased more than these industry averages. A comparable timeframe shows an increase of 655 engagements per day on Facebook and 76 per day on Instagram District accounts. Across industries, Facebook comments decreased by 5.6 per day. Whereas, LCFPD had an increase in Facebook comments by 15 per day. Twitter retweets decreased by 20.8 per day across networks; LCFPD saw an increase of 0.75 retweets per day.

Throughout 2020, Public Affairs staff took advantage of the use of videos to engage with online audiences stuck at home during the COVID-19 crisis and to promote the District brand, message and strategic plan objectives. Staff significantly expanded video content in the District's social media messaging. Videos are shared on various platforms depending on the story. Facebook, Instagram and YouTube are the three main platforms used for these digital communications. Staff shared 62 videos in the first six months of 2020, up from 28 videos in 2019, including live streaming video to Facebook from a new collaborative program called "Ask an Educator," a Blanding's turtle release on World Turtle Day, a 10-day #loveyourpreserves campaign for the Preservation Foundation, virtual summer camps, and reopening of the Dunn Museum.

The District's *Horizons* magazine is written, designed and produced by Public Affairs. The following articles were featured in the 2020 issues to date. The Daily Herald featured many of these *Horizons* stories on the front page of their Neighbor section throughout 2020:

- **Winter 2019/2020:** a three-page feature on where insects go in winter, written and illustrated by the District's Assistant Public Affairs Manager, a two-page feature on the trails and natural scene at Lyons Woods Forest Preserve, and a four-page brochure promoting Summer Camps.
- **Spring 2020:** a five-page feature on the return of the river otter in Lake County, an Annual Fund spotlight for the Preservation Foundation and a full-page promotion for the Dunn Museum's original exhibition, *Reima Ratti: Life and Art in the Great Depression*.
- **Summer 2020:** the first-ever seven-page feature highlighting native orchids of Lake County, announcement of the Dunn Museum's COVID-19 Documentation Project, a full-page promotion of the online Native Plant Sale and a spread featuring the locally popular "Healthy Hedges" poster.
- **Fall 2020:** a six-page feature offering expanded recreational experiences in each quadrant of the county along with a new interactive trail map created in collaboration with Planning and Land Preservation staff to illustrate those trail networks.



The District Ranger Police assisted and trained with many Lake County Police and local Fire Departments during the year to build cooperation and plan for crisis situations. The Ranger Police received many thank you letters, emails and phone calls from patrons for maintaining safe areas for recreation and for assisting other departments during the year. Ranger Police officers are members of the Lake County Major Crime Task Force, Lake County Special Investigations Unit and Illinois Law Enforcement Alarm System (ILEAS). Officers have been requested to assist multiple jurisdictions with manpower during ILEAS incidents.

The District Ranger Police staff attended over 1,000 hours of law enforcement focused education and training opportunities that included; crime scene technician, juvenile officer, law, investigations, field training, crisis intervention, conflict management, de-escalation and leadership/management. All sworn personnel completed the mandated training outlined in the Police and Community Relations Act. The Public Safety Department received acknowledgement from Illinois Law Enforcement Training Board for maintaining 100% compliance with training requirements.



The District Ranger Police patrolled the trails and preserves by bicycles, off-road electric vehicles, Public Safety vehicles and on foot to prevent crime and protect preserve visitors and the District. The Public Safety officers patrolled the preserves and maintained a visible presence during the pandemic shutdown while managing parking issues and assisting a large volume of new and experienced preserve users. The use of proactive problem oriented policing (POP) and community oriented policing strategies (COPS), combined with de-escalation techniques has led to a low crime rate in the District and to the success of officers managing interactions with no use of force incidents occurring during the year.

PUBLIC ACCESS & CONNECTIONS

The District continued its efforts to maintain and care for existing facilities that serve an estimated three million visitors a year, including more than 207 miles of trails, 34 picnic shelters, nine playgrounds, nine canoe launches, five dog exercise areas, four golf courses, three youth camp areas, the Greenbelt Cultural Center, Independence Grove Forest Preserve, the Bess Bower Dunn Museum of Lake County and the Edward L. Ryerson Woods Conservation Area Welcome Center, along with numerous other smaller amenities.

With six transactions, the Lake County Forest Preserves added more than 133 acres at five different sites: Kettle Grove Forest Preserve; Ray Lake Forest Preserve; Half Day Forest Preserve; Rollins Savanna Forest Preserve; and Duck Farm Forest Preserve. The new lands provide valuable additions to existing preserves for wildlife habitat, improved trail connections, and flood protection. The District's total acreage is now 30,970 acres, with an additional 46 acres under contract.

Lands Preserved

Kettle Grove Forest Preserve. As an example of close intergovernmental cooperation; the District exchanged access easements with Wauconda Township for two-thirds of an acre of fee-simple and one-third of an acre of a conservation easement on an inholding within Kettle Grove Forest Preserve west of Wilson Road.

Ray Lake Forest Preserve. The District negotiated two transactions with the same property owner totaling more than 124 acres for an inholding on Gilmer Road at Ray Lake Forest Preserve. A 22-acre lake on the property, which is connected to Squaw Creek, will one day enable the District to restore and enhance the preserve's namesake lake.



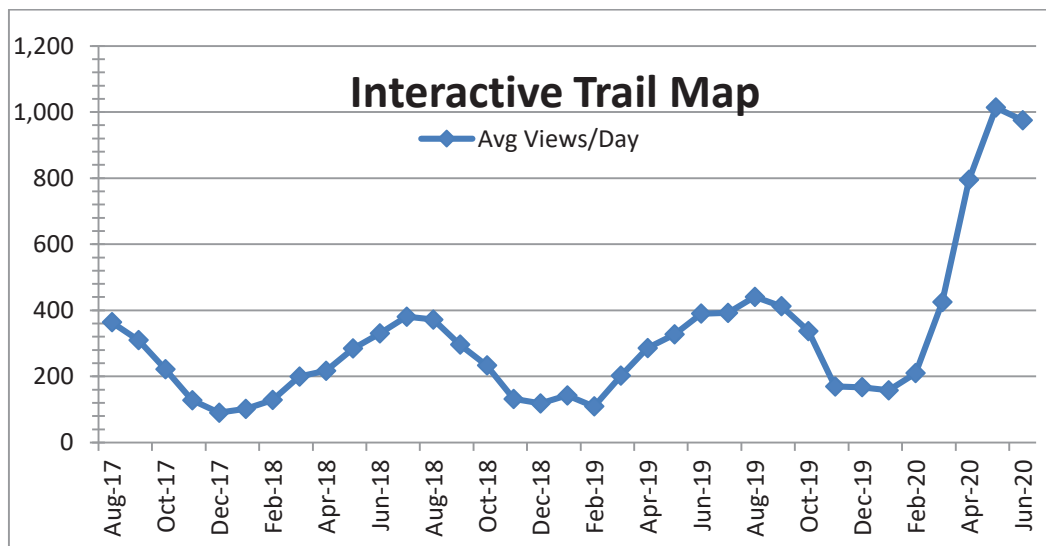
Half Day Forest Preserve. By granting temporary and permanent easements along Grand Avenue at Duck Farm Forest Preserve, the District was able to obtain ownership of a 5.6-acre parcel at Half Day Forest Preserve through an intergovernmental agreement with the Illinois Department of Transportation. The acquisition consists primarily of the property identified in the Lake County Wetland Inventory as floodway and floodplain. In addition to the environmental benefits of the acquisition, the parcel also contains a nearly quarter-mile segment of the Des Plaines River Trail that has been, up to now, subject only to a permit that could have been terminated by the state at any time, which would have resulted in a gap in the 31.4-mile trail.

Rollins Savanna Forest Preserve. A 2.7-acre acquisition of commercially-zoned, but likely unbuildable property that contains wetlands, was protected along Route 83, which protects all of the contiguous wetlands on the site. A longtime parcel of interest to the District, the acquisition helps protect the view shed along the northeast side of Route 83.

Duck Farm Forest Preserve. In its ongoing efforts to use land acquisition funds wisely, in 2017 the District purchased two Tax Sale Certificates at the annual Lake County Tax Sale for adjacent parcels located at the southwest corner of Duck Farm Forest Preserve on Lawrence Drive. In August 2019, the court granted the District an order for deeds at the Tax Deed Hearing, and in September the District acquired two half-acre parcels.

An Interactive Trail Map was launched on our website in July 2017. It consolidates GIS information from the County and the District in one location and provides efficient and easy access for the staff and the public. The Interactive Trail Map is an efficient way for the District to communicate information to the public on trails, amenities and activities on District land. Since its inception, the Interactive Trail Map has received more than 330,000 views. Viewership has also continued to grow due to the COVID-19 pandemic.

From March through the end of June, the Interactive Trail Map received almost 100,000 views, which was nearly three times as many views over the same time period in 2019. The chart below demonstrates the increase in views since it was launched in July 2017.



During the COVID-19 pandemic the Interactive Trail Map has been used to relay information to the public about facility closures, including restrooms and playgrounds. In June, when restrooms were to reopen, a new map was created to show the status of each of the District's 80 restrooms. This map was embedded on the District's website, and the status of restrooms was also made available in the Interactive Trail Map.

During the period of the state's stay-at-home order in the spring of 2020 due to the COVID-19 pandemic, the District saw the number of preserve visits approximately double from previous years' highs as tracked by the number of cars visiting the various preserves with traffic counters in place.

The Preservation Foundation of the Lake County Forest Preserves has also begun using GIS to consolidate information and track its Green Gifts program. An application was launched this year to provide the public and staff with the ability to locate gifts on a map and see pictures of the gifts, which include benches, trees, boulders and overlooks. This map was a long-term project of Planning and Land Preservation and Public Affairs and Development departments and included the work of three interns to locate and inventory 357 individual donations dispersed over 45 sites.

Refinements to provide information and more timely updates have also been added to the underpass status, Independence Grove activities and winter sports status maps. These maps and applications have proved to be a valuable and efficient tool for communicating activities and notices among staff and the public.

With assistance from a consultant in 2018, a Districtwide evaluation of all District facilities, preserves, programs, communications and policies and procedures was completed to assess the District's compliance with the American's with Disabilities Act (ADA) and the Illinois Accessibility Code. Using that evaluation, a Transition Plan was prepared that identified all required improvements for reaching full compliance and a three-phase approach for completion of those improvements based on priority and available funding. In 2019 and 2020, an accessibility page was completed for the District website which included newly developed guidelines or processes including guidelines for service animals, mobility device usage and an access and inclusion solutions process. In 2020, several District departments began work on Phase I of the Transition Plan.

Engineering was completed for the proposed accessibility improvements to the Duck Farm Dog Exercise Area. The project will incorporate new accessible design standards making it easier for people of all ages and abilities to enter and access the main amenities of the new facility. The implementation of these improvements will occur in 2021.

Construction was completed for the Gurnee trail connection at Rollins Savanna Forest Preserve. The project was part of an overall effort to connect the Village of Gurnee, Grandwood Park and other unincorporated areas to the existing trails at Rollins Savanna and the Millennium Trail. This trail connection is approximately 0.4 miles and connects the existing preserve trails to the lighted intersection of Dada Drive and Illinois Route 45 and the Village's existing bike path.

In 2019 and 2020, the District planted 74 native trees, and over 350 herbaceous perennials within or adjacent public access improvement projects at eight forest preserves including; Cuba Marsh, Grant Woods, Grassy Lake, Lake Carina Independence Grove, Lakewood, McDonald Woods and Rollins Savanna Forest Preserves.

Phase II engineering has been completed for the Millennium Trail connection at Ethel's Woods and Raven Glen forest preserves. This project includes a 0.75-mile section of trail and a tunnel under U.S. Route 45 safely connecting Raven Glen to Ethel's Woods. In November 2019, the District was awarded \$3.8 million in federal funding assistance through the Transportation Alternatives Program administered through the Illinois Department of Transportation. This funding will provide nearly 80% of the construction and phase III engineering costs. Construction will begin in the fall 2020.

A preliminary engineering and trail routing plan has been completed for an extension of the Millennium Trail through Ethel's Woods and Pine Dunes Forest Preserves. The plan included the section of the proposed trail from the existing trail at Ethel's Woods north to Route 173 and from Route 173 north to the existing Pine Dunes trail at Hunt Club Road. The work included wetland identification, vegetation analysis, drainage analysis and preliminary trail design. The routing plan will be incorporated into the Phase I engineering study that will be prepared in advance of the 2021 application for federal funding assistance through the Congestion Mitigation and Air Quality Improvement program.

In 2017, an Intergovernmental Agreement (IGA) was executed with the Metropolitan Water Reclamation District of Greater Chicago (MWRD) and the Village of Buffalo Grove for the expansion of the existing flood control reservoir, construction of public access improvements and natural resource restoration at Buffalo Creek Forest Preserve. Completed in the summer 2020, the improvements included: 1.7 miles of new crushed stone trails, seven new boardwalks, two scenic overlooks, the planting of over 1,000 native trees and the restoration of over 45 acres of District land. The District received over \$3.9 million in public access and natural resource restoration improvements as part of the IGA.



In 2017, an Intergovernmental Agreement was executed with the Illinois Department of Transportation for the construction of a 0.8-mile section of the Millennium Trail associated with IDOT's planned relocation of U.S. Route 45 and the Millburn Bypass Project adjacent McDonald Woods Forest Preserve. Additional project improvements include an extension of a shared use path along the south side of Grass Lake Road from U.S. Route 45 to McDonald Woods and the recently completed Grass Lake Road underpass. IDOT completed the entire project in the spring 2020.

Construction is underway for the Millennium Trail extension through McDonald Woods Forest Preserve. This 0.2-mile extension provides an important link between the existing preserve trails. U.S. Route 45 and the section of Millennium Trail completed by Illinois Department of Transportation as part of the Millburn Bypass project.

In 2020, an amended and restated Intergovernmental Agreement (IGA) was successfully negotiated with the Village of Lake Barrington to allow bicycles at Grassy Lake Forest Preserve. Also part of the IGA, an existing nonexclusive trail license, adjacent the Village Municipal Center, was replaced with a permanent nonexclusive easement allowing the District to continue operating the trail and to conduct natural resource management.

A first amendment to a 2002 Intergovernmental Agreement with the Park District of Highland Park and the City of Highland Park, regarding the preservation of property known as Skokie River Woods, was successfully negotiated and approved by the Board in March 2020. This amendment successfully defended and protected the conservation rights and values under the District's Conservation Easements and identified a commitment toward the completion of certain hiking and biking trails in and around Skokie River Woods.

In September 2018, an Intergovernmental Agreement (IGA) was successfully negotiated with the Village of Lindenhurst to construct a 370 lineal foot section of gravel trail connecting a portion of the Village to the District's existing trails at Hastings Lake Forest Preserve. As part of the IGA, the Village purchased a vacant residential lot to accommodate a portion of the planned trail, the District's construction crews will provide the labor and equipment to complete the work and the Village will reimburse the District for material costs up to a maximum of \$19,450. District crews completed the work in spring 2020.

Public Affairs staff promoted public awareness of several projects listed on the District 10-year Capital Improvement Plan through media relations, LCFPD.org, *Horizons*, social media channels, direct mail, and e-newsletters. Communications had a special focus on the master plan improvements at Lakewood Forest Preserve and the related Public Open House, the Millennium Trail pedestrian tunnel under U.S. Route 45 in Antioch, the opening of Ethel's Woods Forest Preserve, preserve improvements at Sedge Meadow and Sun Lake forest preserves, reservoir expansion and associated improvements to reduce flooding at Buffalo Creek Forest Preserve, the trail extension at Rollins Savanna, and accessibility improvements for people with disabilities planned throughout the county to provide convenient access for all people to safely enjoy outdoor recreation and nature exploration.

The grounds maintenance shop at Old School Forest Preserve was originally constructed in 1978. Significant improvements are underway at the facility to replace the roof, update the building systems and reconfigure the workspace so the building can continue to service the needs of the District's operations into the future.

Improvements were made at Sun Lake Forest Preserve to repave the public parking lot and to address necessary improvements identified as part of the ADA transition plan.

Landscaping was installed at the entrance of the General Offices, which serves the dual purpose of providing a safer front entrance for the public and staff.



BUDGET PROCESS

Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec

A.
Board adopts
Budget
Development
Policies

B.
Finance &
Executive
Director
Review
Proposed
Budget

C., D., E. & F.
Committees Review
Proposed Budget;
Board Approves
Budget;
Annual Appropriation
Ordinance Adopted;
Public
Hearing on Tax Levy
if Required

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

BUDGET ACCOUNTING BASIS

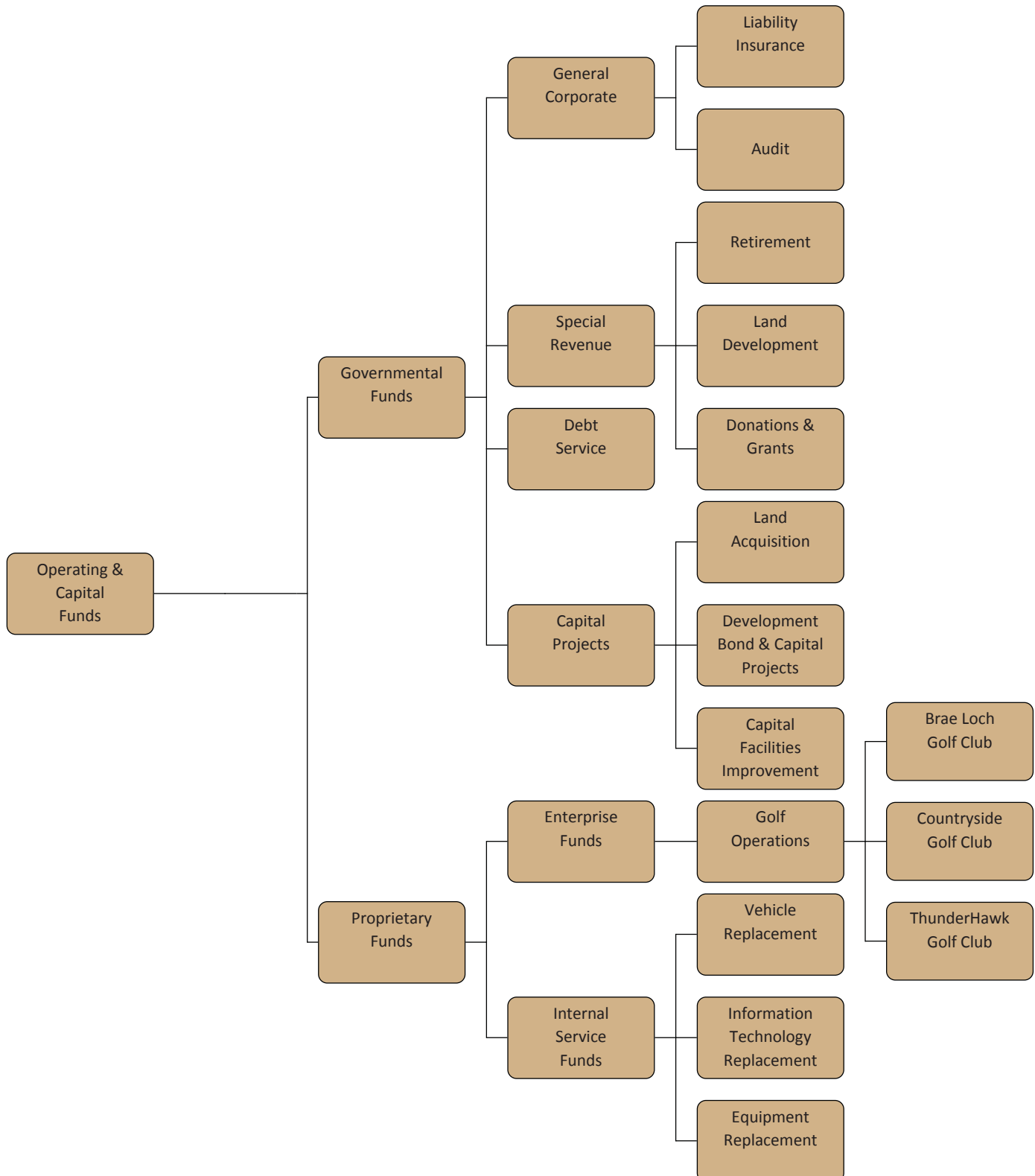
The budget for General Corporate Fund, Insurance Fund, Land Development Levy Fund, Development Projects Fund, Land Acquisition Fund, Grant Fund, Retirement Fund and Debt Service Funds are prepared using the modified accrual basis. Revenues are recognized when they become measurable and available to fund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

2021 ECONOMIC ENVIRONMENT

Prior to the COVID-19 pandemic the economic recovery from the Great Recession had continued for an unusually long period of time. Unemployment rates for the county were below State and national averages and the local economy was strong. The impact that the pandemic has had here in Lake County and across the country has been severe. Unemployment in the county as of July 2020 was at 9.2% (11.3% State; 10.2% U.S.) and non-property tax revenues of the District have been reduced. Many of the Districts programs have been cancelled due to the prohibition on large gatherings. It is currently estimated that the General Fund revenues will be \$1.8 million below what was budgeted for the year. The long-term impacts of the pandemic are still unclear at this time. Heading into the 2021 budget there are many uncertainties. Cost saving measures that have been put in place during the current year will continue into 2021. The District will continue to monitor economic indicators and progress against the pandemic and the possible effect they 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 2019 Equalized Assessed Valuation (EAV) increased for the fifth year in a row by 2.5% from the previous year. The District is currently using an estimated 0.5% increase in property values for 2020. Early data on assessed values for 2020 prior to Board of Review and equalization show values increasing by 0.74%. During the period between 2008 and 2014, property values had declined by 25.7%. As the third largest county in the state, Lake County has a market valuation of \$78.0 billion.

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



GOVERNMENT FUND ACCOUNTING

Nature and Purpose of Fund Accounting

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

GOVERNMENTAL FUNDS

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

- **GENERAL CORPORATE FUND:** The General Corporate Fund is the chief operating fund of the District. It is used to account for and report all financial resources not accounted for and reported in another fund. This is a budgeted fund. Any fund balance is considered a resource available for current operations. ***Source of funds:*** property tax levy, investment earnings, licenses, permits, program fees and rentals.
 - **Insurance Fund:** The Insurance Fund is established to account for general liability, errors and omissions, property and worker’s compensation insurance coverage. This is a budgeted fund. Any fund balance is considered a resource available for current operations and to meet expenditures resulting from unforeseen events. ***Source of funds:*** property tax levy and investment earnings.
 - **Audit Fund:** The Audit Fund is established to account for annual audit fees and expenses related to meeting requirements of government accounting standards. ***Source of funds:*** property tax levy and investment earnings.
- **SPECIAL REVENUE FUNDS:** Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The District’s special revenue funds are described as follows:
 - **Retirement Fund:** The Retirement Fund is used to account for employer contributions to the Federal Insurance Compensation Act, Illinois Municipal Retirement Fund and the Sheriff’s Law Enforcement Retirement Plan. ***Source of funds:*** property tax levy and investment earnings.
 - **Land Development Levy Fund:** The Land Development Levy Fund is used to account for the costs incurred for developing and maintaining land owned by the District. Appropriations made for the purpose of constructing, restoring, reconditioning, and reconstructing major improvement projects to land owned by the District does not lapse for a period of 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* and the *Land Preparation Fund*.
- **DEBT SERVICE FUND:** The Debt Service Fund is used to account for the accumulation of resources for payment of principal, interest and other costs related to long-term general obligation bonds issued for land acquisition and development projects. This is a budgeted fund. Accumulated interest earnings can be used for capital expenditures. ***Source of funds:*** property tax levy and investment earnings.
 - **CAPITAL PROJECTS FUND:** The Capital Project Fund is established to account for proceeds from the sale of bonds and other resources to be used for Board authorized land acquisition, construction or renovation of facilities (other than those financed by proprietary funds or special revenue funds). Any appropriation made for the purpose of constructing, restoring, reconditioning, reconstructing or acquiring improvements in the development of land of the district need not be expended during the fiscal year in which such appropriation is made. An appropriation last for a period of five years and is not considered as available for appropriation in the following year and shall remain appropriated for five years to be expended within that time for the purpose for which it was originally appropriated. ***Source of funds:*** bond proceeds, investment earnings and grant funds. The District has the following Capital Projects Funds:
 - The **Land Acquisition Fund** is used to account for Board authorized purchase of land and costs related to negotiation and acquisition of land.
 - The **Development Bond Projects** is used to account for Board authorized improvements, renovations and construction of major capital projects.
 - The **Capital Facilities Improvement Fund** is used to account for future improvements to buildings and facilities.

PROPRIETARY FUNDS

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

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

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

Fiscal Year 2021 Budget Policies:

1. FINANCIAL POLICIES

Objectives

- 1.1 *Preserve the strategic financial integrity, well-being and current AAA bond rating (Standard & Poor's and Moody's) of the District by maintaining an unrestricted general corporate fund balance as outlined in the Reserve Fund Balance policy.***
 - 1.1.1 Continue to monitor the equalized assessed valuation of Lake County property and its impact on the District's ability to maintain a balanced operating budget through continued emphasis on increasing efficiency, reducing costs, improving safety performance, reducing under-utilized infrastructure, gauging expansion against ability to maintain standards, and increasing non-tax revenues. Continue to monitor State legislative activities including a potential property tax freeze or reduction in replacement taxes.
 - 1.1.2 Continue to monitor the COVID-19 pandemic impact on the economy and its effects on non-property tax revenues.
- 1.2 *Continue to maintain a high standard of accounting practices.***
 - 1.2.1 Maintain records on a basis consistent with accepted standards for government accounting.
 - 1.2.2 Implement new Governmental Accounting Standards Board pronouncements as they become effective.
 - 1.2.3 Continue the practice of using interest earnings from Land Acquisition bond proceeds for costs related to land acquisitions and interest earnings from Development bond proceeds for costs related to improvement projects.
 - 1.2.4 Designate fees received from easements and land sales for land acquisition, access purposes and infrastructure efficiencies.
 - 1.2.5 Designate funds received for restoration or capital improvements to be used for that purpose.
- 1.3 *Continue to provide for adequate funding of all retirement systems.***
- 1.4 *Ensure adequate funding necessary to maintain preserves in a clean and safe manner.***
 - 1.4.1 Land bank newly acquired preserves to minimize additional maintenance and public safety costs until additional property tax revenues or alternate funding sources are available.
 - 1.4.2 Explore and execute efficiencies to reduce costs of maintenance and operations for existing preserves and facilities.
 - 1.4.3 Invest capital funds on improving, replacing or removing aging and inefficient infrastructure.
 - 1.4.4 Reduce total building square footage and maximize use of remaining buildings.
 - 1.4.5 Ensure operational dollars are in place before moving forward with new development and restoration projects.

- 1.4.6 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.
- 1.5 ***Continue to look for and evaluate outsourcing opportunities for the most advantageous cost benefit for the District.***
- 1.6 ***Evaluate staffing vacancies to make sure limited resources are allocated in a manner consistent with the District strategic plan.***
- 1.7 ***Evaluate long-term financial planning.***
 - 1.7.1 Monitor the equalized assessed valuation (EAV) of Lake County property as a basis for the operating budget projections and 10-year rolling financial plan, taking into account any changes or trends identified through monitoring.
 - 1.7.2 Monitor and evaluate debt planning based on the EAV.
 - 1.7.3 Evaluate funding sources to address priority capital improvement projects in the 10-year capital improvement plan.
 - 1.7.4 Explore non-tax levy funding alternatives and review program and service fees to insure their compliance with the Board Adopted Fee Guidelines.
 - 1.7.5 Monitor the municipal bond market for potential refunding opportunities for the District's outstanding bonds.
- 1.8 ***In conjunction with the Development Division maintain accounting procedures and controls to properly record and accept grants from the Preservation Foundation and other funding sources including state, federal, and private grants.***

2. GENERAL POLICIES

2.1 *Budget Submittal Procedures:*

- 2.1.1 Program expansions or new programs that require additional funds may be considered in the FY 2021 budget if funded through a reallocation of existing funds or by securing new grants or other non-tax revenues, and continue such programs only as long as those reallocated or additional funds are available.
- 2.1.2 Department Directors will review each vacant position in their department during the budget development and throughout the fiscal year with regard to each position's importance to the District and possible alternatives to refilling the vacant position. Additional positions will be evaluated as needed.
- 2.1.3 Education, professional development, training and career growth is encouraged as a recognized benefit to the District and its employees. Specific training activities, workshops, schools and conferences shall be submitted as part of the budget review process. For Fiscal Year 2021, training requests should focus on those opportunities available online or offered locally to avoid transportation and lodging costs.
- 2.1.4 Requests for professional certifications, required licenses, and related training shall be submitted under a separate account entitled "Certifications and Education" as part of the budget review process. Online and locally available certification opportunities should be utilized before those requiring transportation or lodging costs.

- 2.1.5 Funds must be included in the appropriate line item for Equipment Replacement Charges, I.T. Replacement Charges, and Vehicle Replacement Charges. The annual charge for equipment is based on the current replacement cost and expected life cycle for the equipment.
- 2.1.6 Requests for capital equipment must be accompanied by justification. Capital equipment requests should be ranked in order of priority to indicate which requests are most important to Department operations. Requests for capital outlay should be limited to those items necessary for new facility operations, safety, maintaining current or implementing new service demands, productivity improvements, and cost-effectiveness, or those with revenue producing benefits.
- 2.1.7 Budget submissions should be consistent with the District Strategic Plan goals and objectives.
- 2.1.8 Submission schedule: The Budget Calendar for the budget process will be distributed by the Finance Department.
- 2.2 Expenditures will not exceed anticipated revenue. Adequate cash flow requirements will be maintained. Unrestricted fund balances for the General Corporate Fund, the Liability Insurance Fund, and the Land Development Fund may be used to balance the budget within each respective fund if necessary, after providing for cash flow requirements, and a fund balance as outlined in Section 5 Fund Balance Reserve.
- 2.3 Unrestricted fund balance in the General Corporate Fund, in excess of the fund balance policy, may be transferred to the IMRF Fund as needed for cash flow requirements, or fund Capital Improvement Plan projects (CIP with an emphasis on improving or replacing aging or inefficient infrastructure to reduce long-term operating costs and address deferred maintenance issues).
- 2.4 Unrestricted fund balances are maintained to avoid cash flow interruptions; generate interest income; reduce the need for short-term borrowing; assist in maintaining the District's current AAA Standard & Poor's and Moody's ratings for investment-grade bonds; provide for unanticipated expenditures or emergencies of a nonrecurring nature; and meet unexpected increases in service delivery costs.
- 2.5 In developing budget requests, each department should seek to improve productivity, organizational effectiveness and efficiency through cost avoidance methods, cost benefit analysis thorough evaluation and identification of activities that can be reduced, eliminated or consolidated and contracting for services where feasible and more cost-effective. In Fiscal Year 2021, 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 Preserve, or (iv) an unplanned budgetary impact, shall require approval by the Finance Committee.

- 2.7 Transfers of appropriation among funds must be approved by the Board. The Director of Finance is authorized to process an expenditure in a line item that exceeds the approved line item budget, provided that the amount is within the spending authority provided by the District Purchasing Policy Ordinance and will not cause the aggregate for that category of expense to exceed the appropriated amount.
- 2.8 The Executive Director, or his designee, is authorized to amend the budget to account for the receipt and expenditure of grant or donation funds received through an approved request as outlined in the Board approved Fundraising Authorization Policy; however, any actual expenditure must be approved in accordance with applicable law, including the applicable requirements of the District's purchasing policies and procedures.
- 2.9 The Capital Facilities Improvement Fund for future maintenance improvements to buildings and facilities will be funded through transfers from available balances in other funds. These funds shall be used to stabilize, replace, alter buildings, structures, and facilities, as well as to comply with the Americans with Disabilities Act (ADA) and other life safety regulations.
- 2.10 The allocation of all housing, cell towers, easements and agricultural license revenues to the General Fund or any Special Revenue Fund, will be reviewed annually during the budget review process.
- 2.11 Indirect costs of programs will be reflected on the program cost sheet and program fee recoveries will be evaluated against the Fee Guidelines.

3. REVENUE POLICIES

- 3.1 The Illinois Property Tax Extension Limitation Act (Tax Cap) limits the amount of property tax that can be levied. The District cannot exceed the previous year's tax extension by more than 5% or the Consumer Price Index for the prior year, whichever is less. Public Act 94-0976, effective June 30, 2006, provides that the only ceiling on a particular tax rate is the ceiling set by statute. Therefore, the aggregate tax rate for funds subject to the Limitation Law (General Corporate, Development Levy, IMRF, FICA, Insurance), will not be allowed to exceed the District's limiting rate computed in accordance with the provisions of the Limitation Law.
- 3.2 The District's primary dependence is on property tax revenues. The District recognizes that the Tax Cap limits the amount of property tax that can be levied. Accordingly, a comprehensive financial strategy is required for the District to continue sound administration, operations, maintenance, to stabilize or replace deteriorated buildings and structures, and to acquire, restore, and improve land. New sources of revenue need to be continually evaluated and recommended by Department Directors for Board consideration and action.
- 3.3 The Preservation Foundation raises charitable support from state, federal, and private sources to extend and accelerate Forest Preserve projects and programs. The Foundation is authorized to secure support for initiatives identified in the annual budget, 10-year Capital Improvement Plan, the unfunded Capital Improvement List or for new projects and programs according to the Fundraising Authorization Policy.

- 3.3.1 The Foundation's Annual Fund is comprised of unrestricted donations, which primarily provide a flexible source of revenue for priority projects of the Forest Preserves that would otherwise go unfunded.
- 3.3.2 The Foundation raises program-restricted support to advance habitat restoration, land protection, public access improvements, and educational and public programs according to the District's Strategic Plan.
- 3.3.3 The Foundation accepts gifts of land and other real property with the intention of selling the gift to support the Forest Preserves mission, in accordance with the donor's wishes.
- 3.3.4 The Foundation establishes endowment funds to provide a permanent source of long-term revenue for the Forest Preserves.
- 3.3.5 Donors can provide for the Forest Preserves by making a provision for the Preservation Foundation in their estate plan.
- 3.4 Each department will review, evaluate, and submit non-tax revenue projections and programs. All such revenue shall be allocated across the various items appropriated by the Board as provided by law. No department has claim to any specific source of revenue, unless otherwise provided by law or Board. Confirmed grant funding will be included as projected revenue to be used for planned expenditures. Projected revenue from philanthropic support, including private, state, and federal grants, shall be reviewed by the Development Division.
- 3.5 The Enterprise Fund fee schedule shall reflect a minimum level of 100% financial self-support. Golf Course Operations are expected to generate funds to cover operating costs, renovation, restoration and improvement of the golf courses. Update the 10-year capital improvement plan for the golf course facilities which will reflect anticipated expenditures.
- 3.6 Designate funds received from the sale of Dunn Museum collections for future acquisitions and/or care of the collections.
- 3.7 The District will review all fee based programs to insure that the fees are set at the appropriate levels to meet the Board adopted fee guidelines.
- 3.8 Department Directors will closely monitor revenues. If revenues fall below budgeted levels offsetting cuts to operational expenditures will be made to meet overall budgetary expectations.

4. PERSONNEL SERVICE COSTS POLICIES

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

4.1 *Base Salary*

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

4.2 *Performance Salary*

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

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

5. RESERVE FUND BALANCE POLICIES

5.1 The purpose of this policy is to establish guidelines in providing for an unrestricted reserve balance in the District General Corporate Fund, Liability Insurance Fund, Development Fund, and Enterprise Fund. The budget policy governing the fund balances has two types of reserves: (a) the emergency reserve and (b) the cash flow reserve. The emergency reserve is to protect the District from unusual fluctuations in revenues or expenditure needs. The cash flow reserve allows the District to make payments without short-term borrowing during the negative cash flow period experienced 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, 15% of the ensuing year's operating fund budget, exclusive of capital expenditures.
- b. To meet cash flow needs, 35% of the ensuing year's operating fund budget, exclusive of capital expenditures.

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

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

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

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

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

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

6. CAPITAL IMPROVEMENT POLICIES

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

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

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

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

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

FINANCIAL MANAGEMENT POLICIES

Financial Management Policy – Debt Policy

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

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

Financial Management Policy – Budgetary and Financial Control Policy

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

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

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

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

Fiscal Year 2021 Strategic Action Plan Areas of Focus:

Leadership

1. Land Management

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

2. Operational Efficiency

- 2.1 The District will model fiscal responsibility, social equity and governmental transparency
- 2.2 The District will continue analyzing and prioritizing rehabilitation and redevelopment opportunities of preserves in which infrastructure is nearing the end of 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 recreational experiences.
- 2.3 The District will continue to improve on its safety culture, including the Core Six practice.
- 2.4 The District will maintain professional training and required certification of staff with a focus on leadership, skill development, retention and succession planning.
- 2.5 The District will empower and develop board members and staff to become leading experts in their fields by investing in educational training and professional development opportunities.

3. Expand Non-Tax Resources

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

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

Organizational Sustainability

1. *Pursue Funding Enhancement and Leveraging.*

- 1.1 Pursue legislative action to amend the Downstate Forest Preserve Act to raise the statute's maximum tax rate by no more than .02%.
- 1.2 Prioritize investments of available resources using data-driven, performance-based decisions that consider outside trends and long-term impacts.
- 1.3 Continue to assertively pursue federal and state grants, private donations through the Preservation Foundation and cooperative agreements through private public partnerships, local governments, open lands organizations and property owners for projects that are already identified as District needs.

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

- 2.1 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.
- 2.2 Continue 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.
- 2.3 Utilize a consistent process to provide accurate cost estimates for major projects included in the 10-year Capital Improvement Plan and 10-year rolling financial plan.
- 2.4 Analyze and minimize long-term operating, maintenance and management costs of proposed projects, existing sites, facilities and infrastructure.
- 2.5 Seek outside funding opportunities or other cooperative partnerships for planning, restoration and improvement projects that have been identified as District needs when benefits to the District do not exceed costs of coordinating such partnerships.
- 2.6 Make data driven decisions that prioritize investments for the appropriate level of access and precision conservation efforts.

- 2.7 Begin Phase I implementation of the approved Lakewood Master Plan.
- 2.8 Complete a comprehensive master plan for new education infrastructure at Edward L. Ryerson Conservation Area.

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

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

4. *Provide necessary support facilities.*

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

5. *Execute facility assessment program.*

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

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

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

8. *Deliver prompt, responsive, quality public safety services.*
9. *Continue to enhance non-tax revenues through marketing and promotion of District's golf courses and other revenue-generating facilities.*
10. *Design new or renovated facilities for future energy efficiency and environmental sustainability.*
 - 10.1 Continue to do audits or assessments, including cost recovery analysis for District buildings to identify potential energy efficiency projects.
 - 10.2 Propose energy efficiency projects for inclusion in the 10-Year Capital Improvement Plan.
 - 10.3 Continue to follow Green Fleet Policy.
 - 10.4 Implement components of a plan to reduce the District risk exposure and incident rate.
11. *Enhance other digital capabilities and incorporate emerging technologies that automate and support core functions and create internal efficiencies*

Conservation

1. *Protect Ecological Habitat*

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

2. *Preserve Land and Water Resources*

- 2.1 Continue to preserve Lake County's natural heritage by maintaining and enhancing the ecological integrity of the County's lands and waters that provide ecological services to the residents of Lake County.
- 2.2 Prioritize and begin implementation on action steps identified in the GIMS.
- 2.3 Focus on aquatic systems by continuing collaboration and reprioritizing existing staff resources to enhance the quality of our rivers, streams and lakes.

3. *Protect, Preserve and Restore Oak Ecosystems*

- 3.1 Implement the Chicago Wilderness Oak Ecosystem Recovery Plan by collaborating with The Morton Arboretum's Chicago Regional Tree Initiative and other partners.
- 3.2 Continue implementing partnerships to remove European buckthorn from oak ecosystems throughout Lake County.

- 3.3 Identify and prioritize potential preserves that would support a 1,000-acre oak woodland ecosystem.
- 3.4 Increase the natural and urban tree canopy by planting native trees and shrubs in both natural and day-use areas.
- 3.5 Continue implementation of the Southern Des Plaines Woodland Habitat Restoration Project.

4. *Expand Existing Preserves*

- 4.1 Protect our public investment by acquiring land and easements around existing forest preserves to serve as buffers from adverse impacts and minimize inholding boundaries when possible, as available land acquisition funds and outside funding sources permit.

5. *Save New Large Preserves*

- 5.1 Identify and develop preservation options to protect large tracts of land appropriate for permanent protection based upon the GIMS.
- 5.2 Expand and develop partnerships to implement four 10,000 acre complexes identified in the GIMS, which will result in providing large-scale habitats for woodland, grassland and wetland species.

6. *Reduce Hydrological Impacts*

- 6.1 Preserve land along streams, rivers, lakes and wetlands to give stormwaters a place to go, to reduce flood damage and improve water quality, as available land acquisition funds and outside funding sources permit.
- 6.2 Collaborate with the U.S. Army Corps of Engineers to implement a Section 206 Aquatic Ecosystem Restoration Program at Dutch Gap Forest Preserve to restore wetland and prairie communities in the Upper Des Plaines River Watershed.
- 6.3 Continue collaboration with Lake County Stormwater Management Commission watershed planning efforts and the Des Plaines and North Branch Watershed Workgroups to develop and implement resilient stormwater protection practices, improve water quality and supply, encourage the utilization of green infrastructure and implement place-based resolutions for stormwater impacts.

7. *Protect Forest Preserve Holdings*

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

8. *Restore and manage District lands to improve and maintain healthy landscapes for natural habitats, enhanced biodiversity, and protection of rare threatened and endangered species.*

- 8.1. Develop measurable restoration and adaptive management goals for ecological complexes, strategic habitat conservation areas, enhancement areas, rare native communities, core preserves and other areas in and surrounding Forest Preserve holdings and establish metrics for assessment of progress towards those goals based on data in the mEco database.
- 8.2. Restore and manage large, un-fragmented blocks of natural habitat, and manage greenways to provide connecting corridors between core preserves for native species and natural communities.

- 8.3. Continue to foster and expand a strong volunteer land stewardship program that engages the residents of Lake County in the restoration, management, and monitoring of the land and water resources in the county. Provide documentation of the value to the Forest Preserve on an annual basis.
- 8.4. Conserve and improve ecosystem services including, biodiversity, wildlife habitat, air quality, water quality, stormwater reduction, climate resiliency and other public benefits that natural lands and waters provide in Lake County and the surrounding region.
- 8.5. Design and manage green infrastructure within public use areas to utilize native species and to provide buffer zones for natural habitat areas.
- 8.6. Remove and control invasive species. Increase efforts to prevent and manage plant diseases and invasive pests.
- 8.7. Evaluate proposed and existing habitat restoration projects to assess level of on-going land management work and funding required to properly maintain resilient restoration areas.
- 8.8. Continue native species research and management, to make data driven decisions about wildlife habitat restoration efforts, to manage wild and domestic nuisance animal populations, and to guide efforts for the protection and re-introduction of rare, threatened and endangered plant and animal populations.
- 8.9. Use farming as an interim land management tool to defer future operational costs until long-term uses for lands are approved by Board and funds are available for both initial restoration and long-term adaptive management of such lands.
- 8.10 Explore viable alternatives including regenerative farming to improve row crop farming as an interim land management tool to store carbon, reduce erosion and enhance soil quality.

Communication, Education and Outreach

1. *Operate educational, cultural, historical and outdoor recreation programs and services in an environmentally and fiscally responsible manner.*
 - 1.1 Conduct ongoing evaluation of public programs to ensure that the fee recovery/subsidy level complies with the guidelines adopted by the Finance Committee.
 - 1.2 Offer innovative accessible resource-based education programs, special events, exhibits and related services about Lake County's nature, history and culture.
2. *Analyze public opinion research, participation trends, market demands and alternative providers, and use analysis to create, adjust and implement existing and new education, programs, facilities and services.*
 - 2.1 Assess the feasibility of expanding successful offerings and discontinuing less successful offerings.
 - 2.2 Evaluate current and potential education, activities to ensure that they relate to the mission and strategic plan of the District.
 - 2.3 Modify educational programming around COVID 19 impact.

- 3. *Improve public understanding of and support for the District's natural resource management efforts.***
 - 3.1 Evaluate existing programs, exhibits and information services about habitat restoration and related issues to ensure the District's ability to maintain them to acceptable standards.
 - 3.2 Continue support for adult and youth conservation stewardship activities.
 - 3.3 Continue public information regarding nuisance and wildlife management efforts.
 - 3.4 Promote value of healthy landscapes to protect and restore ecological habitats and services.
- 4. *Enhance public safety visibility through public programs, publications and other forms of outreach.***
 - 4.1 Continue to promote visitor and community engagement in protecting District resources and to encourage voluntary compliance with District rules and regulations.
 - 4.2 Maintain strong cooperative relationships with other law enforcement, first responder, and emergency management agencies and groups in Lake County.
 - 4.3 Patrol, inspect and delineate District boundaries in order to identify, remove and prevent property encroachments.
- 5. *Foster a positive public image for the District as a friendly, professional organization dedicated to preserving and restoring the county's natural and cultural resources, and to providing quality education and outdoor recreation opportunities.***
 - 5.1 Promote visitor and community engagement with the District using person-to-person, print and online methods. Analyze feedback and statistics from all communication methods to better understand how to engage the community in a way that will promote use and support. Determine the most efficient use and balance of public affairs resources to allow focus on strategic plan priorities.
 - 5.2 Broaden conversations with diverse audiences who may not know about their Lake County Forest Preserves or the Preservation Foundation, and motivate them to actively use their preserves, participate in programs, or become a volunteer or donor.
 - 5.3 Educate the public on the financial challenges faced by the District, the facilities and services subsidized entirely by tax dollars, and how fees and charges for other facilities, programs and services help to recover part or all of the cost of those services and on how their contributions can help extend and accelerate the work of the District.
- 6. *Promote expanded public awareness and use of the District's education and outdoor recreation facilities and programs.***
 - 6.1 Expand communications that promote our forest preserves as a fitness and recreation destination for physical and mental wellness.
 - 6.2 Expand *Horizons* magazine distribution to increase public awareness of educational programs, preserve amenities, natural resources, and the Preservation Foundation; align editorial content with strategic priorities.

- 6.3 Support an integrated marketing campaign effort using print, digital and grassroots to help launch the endowment and raise awareness of the Preservation Foundation.
 - 6.4 Utilize the District website, other digital networks and programming, to increase revenue from ecommerce sales to grow email lists, and to continue expanding targeted email promotion. Follow and stay ahead of communication trends and use new technologies to improve marketing, advertising and promotional capabilities. Continue to analyze the mix of print, digital and person-to-person communication methods, to make the most effective use of each and to create a balance of messaging formats.
 - 6.5 Train board members, staff and volunteers to be brand ambassadors so every public interaction is a beneficial one; equip them to deliver consistent messages when interacting with the public.
7. *Assess the needs of Lake County schools and its teachers and revise or develop programs that will fill needs, to foster future generations of stewards, users and supporters.*

Public Access and Connections

- 1. *Provide opportunities for Lake County residents to participate in healthy, outdoor recreation activities in natural settings provided in our Forest Preserves.*
 - 1.1 Monitor existing uses and encourage and allow compatible public use in a manner that is safe for visitors, protects natural resources and promotes an active healthy lifestyle for residents of Lake County.
 - 1.2 Continue to implement the District's ADA Transition Plan based on available funding, identified priorities and compliance standards.
- 2. *Provide Trails, Greenways, Scenic Vistas, Open Spaces, River and Lake Access*
 - 2.1 Complete the construction of sections of the District's regional trail system that are funded in the CIP and plan and prepare future trail sections for implementation when funding is available. Evaluate opportunities to include underserved and economically challenged areas of the county into the District's regional trail system.
 - 2.2 Provide public access to inland lakes, rivers and streams where applicable.
 - 2.3 Preserve, where appropriate, remaining undeveloped lakefront and riparian land.
 - 2.4 Continue to work with partners to plan and implement the county's network of regional trails and greenways.
 - 2.5 Continue to manage the Des Plaines River Water Trail by, clearing of logs and debris, maintaining canoe/kayak launches and actively supporting the volunteer River Stewards program.
 - 2.6 Complete the analysis and review of the District-wide wayfinding trail system and develop design plans, procedures and standards for future signage. Begin implementation of the new system based on identified priorities. This includes the Des Plaines River Trail and the Millennium Trail signage.

- 2.7 Continue to maintain and improve the District's interactive trail map and expand use of the Geographic Information System (GIS) capabilities to provide additional real-time information to the public and to create internal efficiencies.
- 2.8 Continue to monitor and improve the District's internal project notification system and develop adjustments to the system so it can be shared with the general public through online communications.

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

- 3.1 Analyze long-term operating and maintenance costs, cost savings, and identify corresponding additional non-tax revenues and/or expense reductions, when planning, adding, opening or expanding facilities.
- 3.2 Provide initial public access to undeveloped sites when adequate operations, maintenance and public safety funding is identified and as approved in the 10-Year Capital Improvement Plan.
- 3.3 Provide convenient and equitable public access throughout Lake County to basic Forest Preserve facilities, such as trails, shelters, fishing access and children's play areas.
- 3.4 Study the opportunities for local and neighborhood trail connections, especially as potential alternatives to existing or proposed trailhead parking lots. Consider connecting to and partnering with neighboring public property owners to increase utilization of others' existing parking lots to expand access to trails. Always evaluate potential alternatives to proposed parking lot improvements.

4. *Create New Open Space*

- 4.1 Where feasible, research and evaluate potential acquisitions in urbanized areas of the county that will create open space for fresh air, natural landscapes, wildlife habitat and recreational opportunities.

Budget Summaries



Tax Rate	(18 mo FY) 2018 Levy: .182	Estimated 2019 Levy: .180	Estimated 2019 Levy: .180	Estimated 2020 Levy: .180
	FY 2018/19 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Request

Where Revenue Dollars Come From

Property Taxes	\$67,278,021	\$48,979,390	\$48,829,390	\$49,434,270
Replacement Tax	1,464,206	900,000	1,000,000	800,000
Golf Course Revenues	5,386,171	3,894,050	3,647,915	4,198,950
Grants and Donations	2,775,595	1,865,777	2,773,897	3,407,820
Treasury Rebate	1,813,340	1,182,370	1,186,200	1,162,590
Land and Building Rentals	1,572,329	773,640	532,440	746,210
Charges for Service and Sales	2,223,508	1,619,180	1,282,730	1,662,270
Permits	1,051,706	762,650	357,700	609,600
Easement and Licenses	86,855	50,490	65,490	51,090
Programs and Admissions	441,160	324,650	64,130	201,950
Investment Income	3,521,763	702,180	875,570	700,000
Concessionaire Revenue	801,398	475,000	20,000	475,000
Other Revenue	591,653	388,300	488,150	326,920
Operating Revenues	89,007,704	61,917,677	61,123,612	63,776,670
Bond Proceeds	24,850,828	0	0	0
Planned use of Fund Balance:				
Bond Land & Projects		8,348,673	8,851,019	210,700
Other Capital Expenditures		9,607,277	4,937,111	1,780,420
Other Funds	0	322,074	95,306	
Total Revenues	\$113,858,532	\$80,195,701	\$75,007,048	\$65,767,790

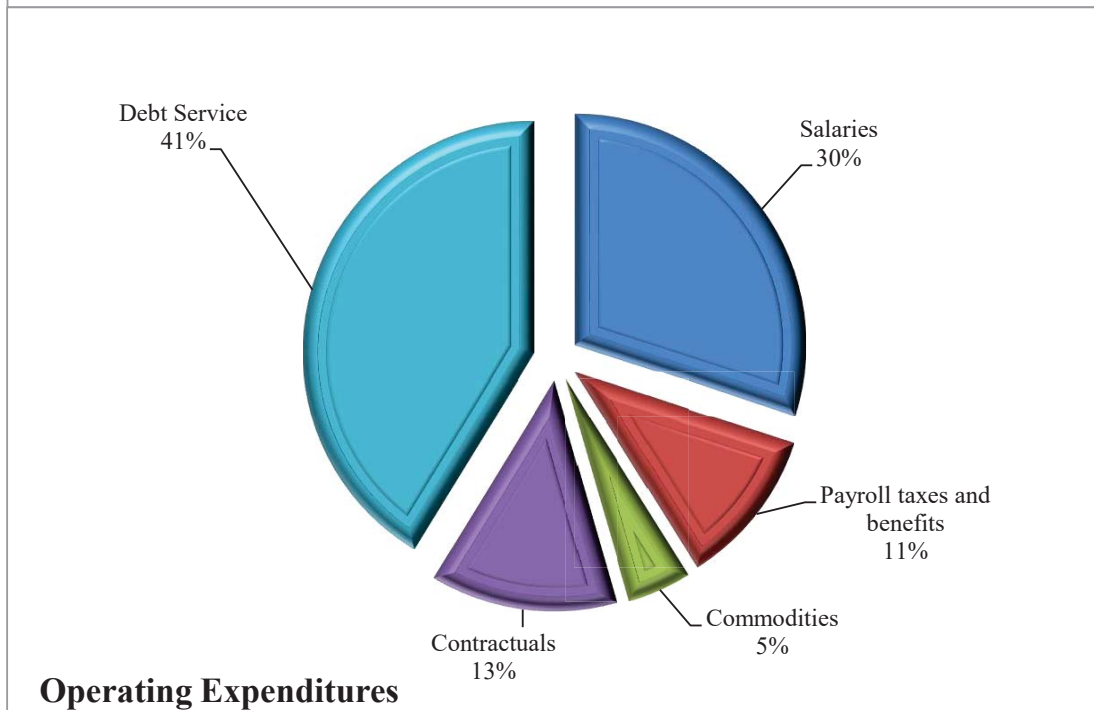
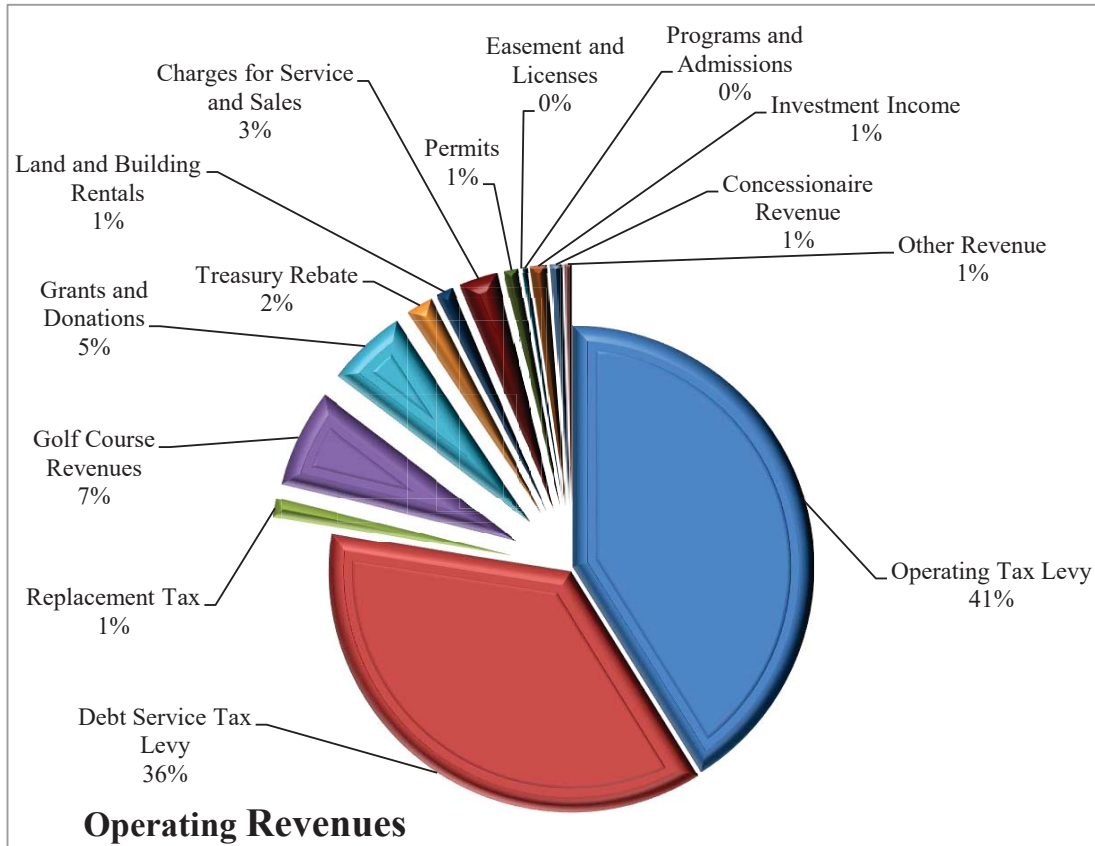
How Each Dollar Is Spent

Salaries	\$24,037,069	\$17,003,620	\$16,475,020	\$17,552,880
Payroll taxes and benefits	8,289,463	6,289,760	6,059,690	6,480,995
Commodities	3,692,682	2,604,990	2,462,625	2,633,120
Contractuals	10,632,318	8,425,731	7,836,785	7,679,545
Operating Expenditures	46,651,532	34,324,101	32,834,120	34,346,540
Debt Service	51,324,676	24,517,360	24,517,370	24,169,360
Bond Refunding Payments	24,448,449	0	0	0
Total Operating Expenditures	122,424,657	58,841,461	57,351,490	58,515,900
Capital	13,792,890	21,354,240	17,655,558	7,251,890
Total Expenditures	\$136,217,547	\$80,195,701	\$75,007,048	\$65,767,790



Lake County Forest Preserves

SUMMARY 2021 Budget



DEPARTMENT	Full-Time Position Inventory	Part-Time Position Inventory	Full-Time Equivalent	FUNDING SOURCES					
				General	Audit	Insurance	Grant	Land Development	Enterprise Fund
General District	3.5	0	3.5	3.5	0	0	0	0	0
Public Affairs and Development	11	1	11.5	11.5	0	0	0	0	0
Finance	9	0	9	8.1	0.9	0	0	0	0
Public Safety	22	25	29.53	29.53	0	0	0	0	0
Education	19.5	9	23.05	23.05	0	0	0	0	0
Operations and Infrastructure	54	24	63.71	57.71	0	0	0	6	0
Revenue Facilities	15	203	64.98	12.45	0	0	0	0	52.53
Planning and Land Preservation	9	2	10.2	0	0	0	0	10.2	0
Natural Resources	26	51	33.71	0	0	0	5.42	28.29	0
Administration	16	0	16	14.12	0	1.88	0	0	0
TOTAL	185.00	315.00	265.18	159.96	0.90	1.88	5.42	44.49	52.53

FY 2020 Budget

DEPARTMENT	Full-Time Position Inventory	Part-Time Position Inventory	Full-Time Equivalent	FUNDING SOURCES					
				General	Audit	Insurance	Grant	Land Development	Enterprise Fund
General District	3.5	0	3.5	3.5	0	0	0	0	0
Public Affairs and Development	11	1	11.5	11.5	0	0	0	0	0
Finance	9	0	9	8.1	0.9	0	0	0	0
Public Safety	22	25	29.53	29.53	0	0	0	0	0
Education	18.5	11	24.35	24.35	0	0	0	0	0
Operations and Infrastructure	53	24	62.71	56.71	0	0	0.00	6.00	0
Revenue Facilities	16	205	66.63	15.68	0	0	0	0	50.95
Planning and Land Preservation	9	2	10.2	0	0	0	0	10.2	0
Natural Resources	26	51	33.71	0	0	0	5.42	28.29	0
Administration	16	0	16	14.12	0	1.88	0	0	0
TOTAL	184.00	319.00	267.13	163.49	0.90	1.88	5.42	44.49	50.95

FY 2018/19 Budget

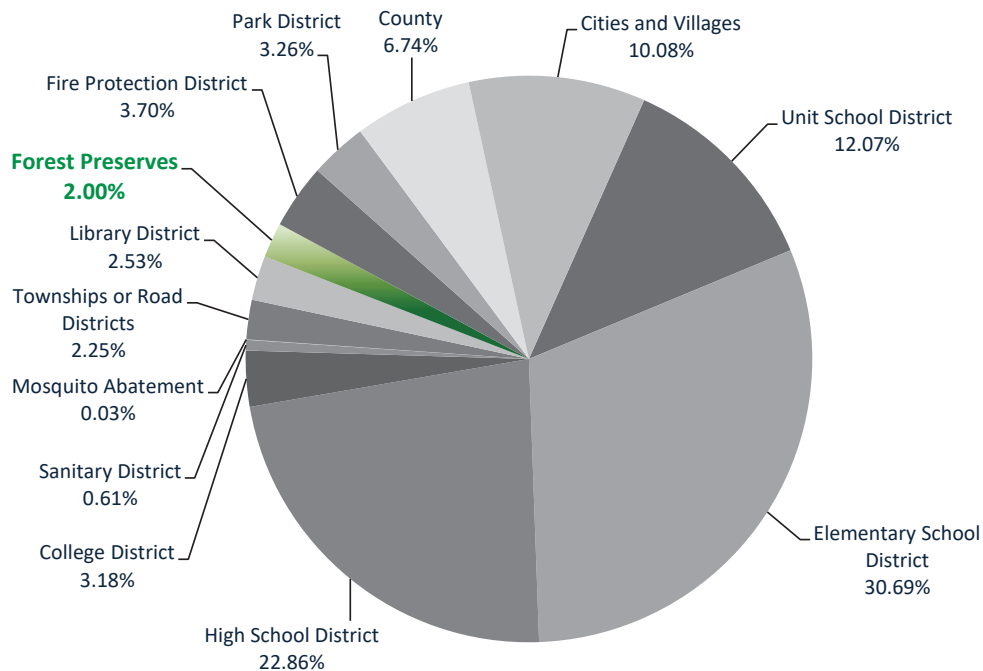
DEPARTMENT	Full-Time Position Inventory	Part-Time Position Inventory	Full-Time Equivalent	FUNDING SOURCES					
				General	Audit	Insurance	Grant	Land Development	Enterprise Fund
General District	3.5	0	3.5	3.5	0	0	0	0	0
Public Affairs and Development	11	1	11.5	11.5	0	0	0	0	0
Finance	9	0	9	8.1	0.9	0	0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

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

LAKE COUNTY FOREST PRESERVE DISTRICT
Estimated Tax Rates and Tax Extensions for 2020 Levy Year
Compared to 2018 and 2019

<i>FUND</i>	<i>2018</i>	<i>2019</i>	<i>Estimated 2020</i>	<i>Increase (Decrease)</i>
<i>Comparative Tax Rates (Per \$100 of Equalized Assessed Valuation)</i>				
General Corporate	0.056108	0.055115	0.056283	0.001168
Liability Insurance	0.003131	0.005568	0.004618	0.000050
Land Development Levy	0.023116	0.023160	0.023468	0.000308
Audit	0.000488	0.000574	0.000721	0.000147
Retirement Fund - IMRF/FICA	0.010825	0.009159	0.010582	0.001423
Subtotal	0.093668	0.093576	0.095672	0.002096
Debt Service	0.088368	0.086192	0.084860	(0.001332)
Total Tax Rates	0.182036	0.179768	0.180532	0.000764
<i>Comparative Tax Extensions</i>				
General Corporate	\$14,914,871	\$15,016,850	\$15,411,763	\$394,913
Liability Insurance	832,296	1,517,025	1,264,455	(252,570)
Land Development Levy	6,144,795	6,310,265	6,426,155	115,890
Audit	129,722	156,394	197,706	41,312
Retirement Fund - IMRF/FICA	2,877,548	2,495,618	2,897,377	401,759
Subtotal	24,899,233	25,496,152	26,197,457	701,305
Debt Service	23,490,364	23,484,270	23,236,811	(247,459)
Total Tax Extensions	\$48,389,598	\$48,980,422	\$49,434,269	\$453,847

PROPERTY TAXES - FOREST PRESERVE RECEIVES 2.00%

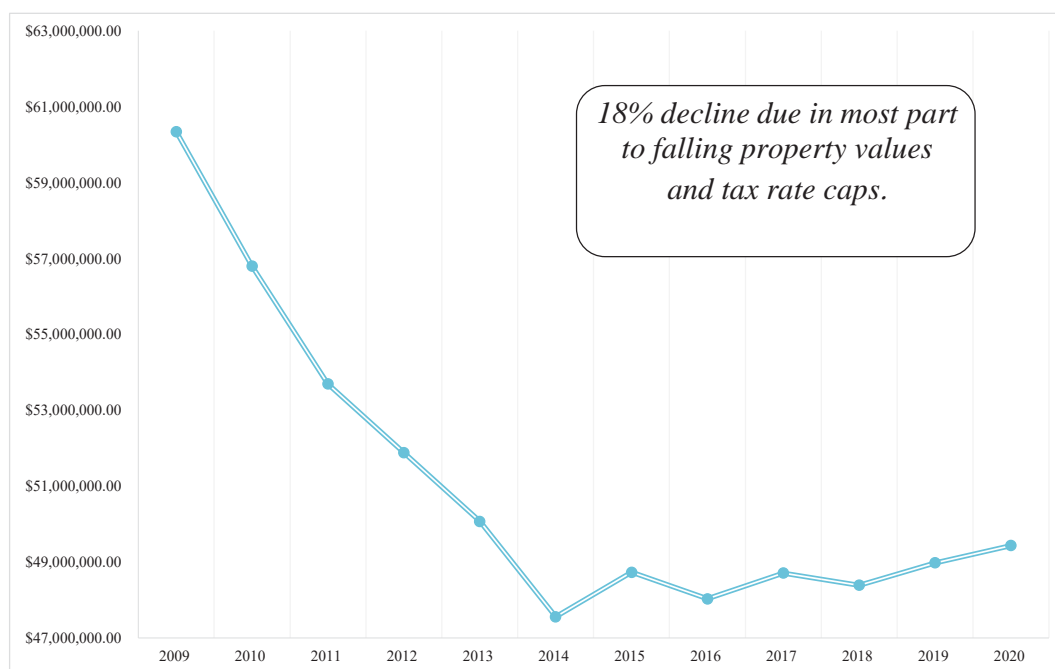


Fund Balance Summary
For Fiscal Year Ending December 31, 2021

Fund	Estimated Fund Balance 12/31/2020	Revenues FY 2021	Transfers FY 2021	Operating Budget FY 2021	Capital Budget FY 2021	Estimated Fund Balance 12/31/2021	Board Policy Fund Balance Goal 12/31/21
General Corporate	\$22,879,043	\$18,869,740	(\$200,000)	\$18,848,305	\$1,337,156	\$21,363,322	\$9,424,153
Insurance	2,060,423	1,285,960	0	1,392,030	100,000	1,854,353	1,000,000
Audit	114,087	198,710	0	190,490		122,307	N/A
Retirement - IMRF/FICA	1,100,608	2,912,880	0	2,847,040		1,166,448	N/A
Land Development Levy	9,195,833	9,635,800	0	6,181,610	4,089,745	8,560,278	2,163,564
Wetlands Management Fund	297,347	15,000	0		36,640	275,707	N/A
Fort Sheridan Cemetery Fund	285,618	4,000	0	16,950		272,668	N/A
Farmland Management Fund	164,566	389,230	0	388,140		165,656	N/A
Tree Replacement Fund	250,459	3,000	0		37,439	216,020	N/A
Donations and Grants	429,994	270,770	0	160,570	106,000	434,194	N/A
Debt Service	2,283,533	24,453,700	0	24,173,200		2,564,033	N/A
Land Acquisition	125,909	0	0		125,910	(1)	N/A
Easements & Special Projects	2,136,135	42,500	0	10,000		2,168,635	N/A
Land Preparation	1,193,366	23,890	0	150,000		1,067,256	N/A
Development Bond & Capital Projects	231,489	72,000	0			303,489	N/A
Capital Facilities Improvement	2,830,737	27,000	200,000			3,057,737	N/A
Enterprise	17,070,407	4,280,050	0	4,016,165	465,000	16,869,292	1,405,658
Vehicle Replacement	3,448,765	560,660	0		326,000	3,683,425	N/A
Information Technology Replacement	1,547,375	331,960	0	141,400	93,000	1,644,935	N/A
Equipment Replacement	2,534,987	399,820	0		535,000	2,399,807	N/A
TOTAL	\$70,180,681	\$63,776,670	\$0	\$58,515,900	\$7,251,890	\$68,189,561	

Total FY 2021 Budget \$65,767,790

Historical Total Tax Extensions



Fund Balance Summary

For Fiscal Year Ending December 31, 2021 Review of Changes 10% or More

Insurance Fund (-10.0%) - The nature and purpose of this fund is to account for the District's risk management, loss prevention and safety programs. The District's fund balance policy for the Insurance Fund requires a fund balance target of \$1,000,000 to \$1,500,000. Over the past year, the District has seen a favorable budget to expense variations. In addition, the District received a rebate of \$82,000 from the insurance pool that the District is a member of. The tax levy for the 2021 budget is being reduced to bring the fund balance down to fall in line with the fund balance policy.

Tree Replacement Fund (-13.8%) - The nature and purpose of this fund is to collect fees paid to the District for trees removed as part of easement agreements. The fund balance is primarily made up of proceeds from the Illinois Department of Transportation from fiscal year 2012 for tree removal along Milwaukee Avenue. These funds will be spent over the next several years for tree planting projects. There is no minimum fund balance requirement.

Debt Service Fund (12.3%) - The nature and purpose of this fund is to account for the District's collection of property taxes and to use those revenues to pay its principal and interest payments on its outstanding General Obligation bonds. Each year the District levies property taxes for the outstanding principal and interest payments that are due annually. The amount required is certified to the County of Lake for collection. The County adds 1% to the levy for uncollected taxes to make sure the District has sufficient funds to cover its debt service payments. This additional 1% and expected interest income earnings are causing the fund balance to increase.

Land Acquisition Fund (-100%) - The Land Preservation Division supports the District's land preservation and acquisition program. Revenues for the District's land preservation program are realized from the sale of bonds. These funds are being used to acquire additional lands. There is no required minimum fund balance.

Land Preparation Fund (-10.6%) - The Land Preparation Fund provides funding for projects or improvements that are needed to secure and/or prepare forest preserve sites. Projects may include but are not limited to, fencing, installation of gates, demolition of structures and buildings, erecting signage, cleanup of trash/debris, or removal of unsafe hazards such as dead trees. Funds for the Land Preparation Fund are generated from income-producing assets that are already in place on newly acquired sites such as cell towers. During 2019, a building that had a large commercial tenant was demolished and the land restored to its natural state. The rental income from this building provided most of the revenue for this fund. The termination of the rental agreement and the demolition of the building had been planned for several years. The budget expenses for 2021 are much higher than the remaining revenue stream and are causing the fund balance to decline.

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

Lake County Forest Preserve District - General Fund Ten Year Forecast

General Fund

	FY 2020 <i>Forecast</i>	FY 2021 <i>Forecast</i>	FY 2022 <i>Forecast</i>	FY 2023 <i>Forecast</i>	FY 2024 <i>Forecast</i>	FY 2025 <i>Forecast</i>	FY 2026 <i>Forecast</i>	FY 2027 <i>Forecast</i>	FY 2028 <i>Forecast</i>	FY 2029 <i>Forecast</i>	FY 2030 <i>Forecast</i>
Revenues:											
Property Tax	\$ 14,866,640	\$ 15,411,763	\$ 15,768,288	\$ 16,045,435	\$ 16,381,466	\$ 16,698,873	\$ 16,892,240	\$ 16,941,722	\$ 17,317,439	\$ 17,721,008	\$ 18,284,059
Replacement Tax	1,000,000	800,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000
Other Revenue	2,121,600	2,657,977	2,984,557	3,014,402	3,044,546	3,074,992	3,105,742	3,136,799	3,168,167	3,199,849	3,231,847
Total revenues	17,988,240	18,869,740	19,452,844	19,759,837	20,126,012	20,473,865	20,697,982	20,778,521	21,185,606	21,620,857	22,215,907
Expenses:											
Salaries	11,143,190	12,068,030	12,338,104	12,508,267	12,680,538	12,858,550	12,987,140	12,911,128	13,040,240	13,301,040	13,567,060
Benefits	2,120,330	2,346,340	2,487,120	2,636,350	2,794,530	2,962,200	3,125,120	3,246,040	3,424,570	3,612,920	3,811,630
Vacancy Factor		-290,000	-300,000	-300,000	-300,000	-300,000	-300,000	-300,000	-300,000	-300,000	-300,000
Commodities	1,056,470	1,169,490	1,177,180	1,185,420	1,193,720	1,202,080	1,210,490	1,218,960	1,227,490	1,236,080	1,244,730
Contractuals	3,181,855	3,554,445	3,573,330	3,598,340	3,623,530	3,648,890	3,674,430	3,700,150	3,726,050	3,752,130	3,778,390
Total Operating Expenses	17,501,845	18,848,305	19,275,734	19,628,377	19,992,318	20,371,720	20,697,180	20,776,278	21,118,350	21,602,170	22,101,810
Revenues less operating expenditures	\$486,395	\$21,435	\$177,110	\$131,460	\$133,694	\$102,144	\$802	\$2,244	\$67,256	\$18,687	\$114,097
Capital Outlay - general	151,130	49,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
General Fund Capital Projects/CIP	2,157,844	1,288,156	1,600,200	612,000	1,050,000	1,143,000	1,026,000	1,050,000	710,000	405,000	553,000
Debt Service Ops/Public Safety	0	0	0	0	0	0	0	0	0	0	0
Total Capital Expenses	2,308,974	1,337,156	1,610,200	622,000	1,060,000	1,153,000	1,036,000	1,060,000	720,000	415,000	563,000
Transfer to Capital Facilities Replacement	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Revenues less total expenses	(\$2,022,579)	(\$1,515,721)	(\$1,633,090)	(\$690,540)	(\$1,126,306)	(\$1,250,856)	(\$1,235,198)	(\$1,257,756)	(\$852,744)	(\$596,313)	(\$648,903)
Beginning Fund Balance	23,898,281	21,875,702	20,359,981	18,726,892	18,036,352	16,910,046	15,659,190	14,423,992	13,166,236	12,313,492	11,717,179
Projected Ending Fund Balance	\$21,875,702	\$20,359,981	\$18,726,892	\$18,036,352	\$16,910,046	\$15,659,190	\$14,423,992	\$13,166,236	\$12,313,492	\$11,717,179	\$11,068,276

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LAKE COUNTY FOREST PRESERVES
Fiscal Year 2021
Budget Summary By Major Fund

	General Corporate <i>(including Audit, Insurance, Wetlands and Fort Sheridan Cemetery Funds)</i>			Land Development Levy			Debt Service		
	Actual FY 2018/19	Estimate FY 2020	Budget FY 2021	Actual FY 2018/19	Estimate FY 2020	Budget FY 2021	Actual FY 2018/19	Estimate FY 2020	Budget FY 2021
Revenues									
Property taxes	\$22,044,075	\$16,539,690	\$16,873,930	\$8,514,522	\$6,310,090	\$6,426,150	\$32,937,557	\$23,484,270	\$23,236,810
Replacement taxes	1,464,206	1,000,000	800,000	0	0	0	0	0	0
Golf course revenues	0	0	0	0	0	0	0	0	0
Grants and donations	153,428	810,640	38,600	823,381	853,200	3,102,650	0	0	0
Treasury rebate	0	0	0	0	0	0	1,813,340	1,186,200	1,162,590
Land and building rental	412,617	94,030	334,280	0	0	0	0	0	0
Charges for services and sales	865,678	287,700	596,900	0	0	0	0	0	0
Permit fees	1,051,706	357,700	609,600	0	0	0	0	0	0
Easements and licenses	53,652	36,600	37,200	0	0	0	0	0	0
Program and admission fees	441,160	64,130	201,950	0	0	0	0	0	0
Investment income	1,192,947	378,030	300,000	467,417	156,000	106,000	628,606	47,730	54,300
Concessionaire revenue	801,398	20,000	475,000	0	0	0	0	0	0
Other revenue	288,604	203,670	105,950	20,963	24,650	1,000	0	0	0
Total Revenues	28,769,471	19,792,190	20,373,410	9,826,283	7,343,940	9,635,800	35,379,503	24,718,200	24,453,700
Expenditures									
Personal services	19,826,037	13,556,190	14,472,390	5,659,593	3,952,810	4,171,360	0	0	0
Commodities & contractals	8,109,396	5,382,805	5,975,385	2,609,768	2,245,150	2,010,250	221,809	5,820	3,840
Operating Expenditures	27,935,433	18,938,995	20,447,775	8,269,360	6,197,960	6,181,610	221,809	5,820	3,840
Debt service	367,187	0	0	0	0	0	75,405,938	24,517,370	24,169,360
Capital expenditures	635,991	1,793,990	1,473,796	3,452,460	2,288,250	4,089,745	0	0	0
Total Expenditures	28,938,611	20,732,985	21,921,571	11,721,820	8,486,210	10,271,355	75,627,747	24,523,190	24,173,200
Bond proceeds	0	0	0	0	0	0	24,850,828	0	0
Transfers in	0	0	0	0	962,710	0	0	0	0
Transfers out	(200,000)	(200,000)	(200,000)	0	0	0	0	(1,332,703)	0
Other financing sources (uses)	(200,000)	(200,000)	(200,000)	0	962,710	0	24,850,828	(1,332,703)	0
Total Expenditures and other financing sources (uses)	29,138,611	20,932,985	22,121,571	11,721,820	7,523,500	10,271,355	50,776,919	25,855,893	24,173,200
Net Increase(Decrease) in Fund Balance	(369,140)	(1,140,795)	(1,748,161)	(1,895,537)	(179,560)	(635,555)	(15,397,415)	(1,137,693)	280,500
Beginning Fund Balance	27,142,484	26,773,343	25,632,548	11,270,931	9,375,393	9,195,833	18,818,641	3,421,225	2,283,533
Ending Fund Balance	\$26,773,343	\$25,632,548	\$23,884,387	\$9,375,393	\$9,195,833	\$8,560,278	\$3,421,225	\$2,283,533	\$2,564,033
Relationship between departments and financial structure:	- General District - Finance - Administration - Education - Operations & Public Safety - Development & Public Affairs			- Operations & Natural Resources - Planning & Land Preservation.					

LAKE COUNTY FOREST PRESERVES
Fiscal Year 2021
Budget Summary By Major Fund

Land Acquisition			Development Projects			Other Governmental Funds			Total Governmental Funds		
Actual FY 2018/19	Estimate FY 2020	Budget FY 2021	Actual FY 2018/19	Estimate FY 2020	Budget FY 2021	Actual FY 2018/19	Estimate FY 2020	Budget FY 2021	Actual FY 2018/19	Estimate FY 2020	Budget FY 2021
\$0	\$0	\$0	\$0	\$0	\$0	\$3,781,867	\$2,495,340	\$2,897,380	\$67,278,021	\$48,829,390	\$49,434,270
0	0	0	0	0	0	0	0	0	1,464,206	1,000,000	800,000
0	0	0	0	0	0	0	0	0	0	0	0
6,956	362,000	0	102,762	0	0	1,689,069	748,057	266,570	2,775,595	2,773,897	3,407,820
0	0	0	0	0	0	0	0	0	1,813,340	1,186,200	1,162,590
0	0	0	0	0	0	1,137,436	436,410	361,930	1,550,054	530,440	696,210
0	0	0	0	0	0	0	0	0	865,678	287,700	596,900
0	0	0	0	0	0	0	0	0	1,051,706	357,700	609,600
0	0	0	0	0	0	33,203	28,890	13,890	86,855	65,490	51,090
0	0	0	0	0	0	0	0	0	441,160	64,130	201,950
110,752	10,000	0	373,671	82,000	72,000	477,860	113,510	107,200	3,251,254	787,270	639,500
0	0	0	0	0	0	0	0	0	801,398	20,000	475,000
0	0	0	9,202	0	0	80,839	71,730	22,300	399,608	300,050	129,250
117,708	372,000	0	485,635	82,000	72,000	7,200,274	3,893,937	3,669,270	81,778,874	56,202,267	58,204,180
(1,165)	0	0	0	0	0	3,839,628	2,896,920	3,001,610	29,324,093	20,405,920	21,645,360
2,518	0	0	0	0	0	1,032,916	1,043,090	554,140	11,976,408	8,676,865	8,543,615
1,353	0	0	0	0	0	4,872,545	3,940,010	3,555,750	41,300,500	29,082,785	30,188,975
0	0	0	0	0	0	0	0	0	75,773,125	24,517,370	24,169,360
2,637,099	1,747,925	125,910	5,016,489	7,557,094	0	2,050,851	2,823,576	143,439	13,792,890	16,210,835	5,832,890
2,638,452	1,747,925	125,910	5,016,489	7,557,094	0	6,923,395	6,763,586	3,699,189	130,866,515	69,810,990	60,191,225
0	0	0	0	0	0	0	0	0	24,850,828	0	0
0	0	0	0	0	0	200,040	570,000	200,000	200,040	1,532,710	200,000
0	0	0	0	0	0	0	0	0	(200,000)	(1,532,703)	(200,000)
0	0	0	0	0	0	200,040	570,000	200,000	24,850,869	7	0
2,638,452	1,747,925	125,910	5,016,489	7,557,094	0	6,723,355	6,193,586	3,499,189	106,015,646	69,810,983	60,191,225
(2,520,744)	(1,375,925)	(125,910)	(4,530,854)	(7,475,094)	72,000	476,919	(2,299,649)	170,081	(24,236,772)	(13,608,716)	(1,987,045)
4,022,578	1,501,834	125,909	12,237,437	7,706,583	231,489	9,943,742	10,420,661	8,121,012	83,435,812	59,199,040	45,590,324
\$1,501,834	\$125,909	(\$1)	\$7,706,583	\$231,489	\$303,489	\$10,420,661	\$8,121,012	\$8,291,093	\$59,199,040	\$45,590,324	\$43,603,279
-- Land Preservation & Special Projects			-- Planning and Land Preservation			-- All Departments					

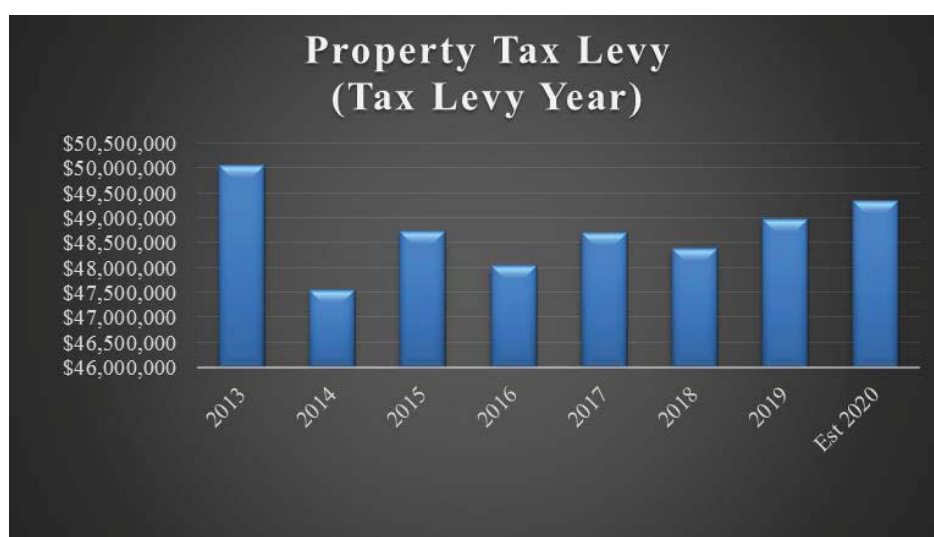
LAKE COUNTY FOREST PRESERVES
Fiscal Year 2021
Budget Summary By Major Fund

	Total Business-Type Funds			Internal Service Funds		
	Golf Course					
	Actual FY 2018/19	Estimate FY 2020	Budget FY 2021	Actual FY 2018/19	Estimate FY 2020	Budget FY 2021
Revenues						
Property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Replacement taxes	0	0	0	0	0	0
Golf course revenue	5,386,171	3,647,915	4,198,950	0	0	0
Grants and donations	0	0	0	0	0	0
Treasury rebate	0	0	0	0	0	0
Land and building rentals	22,275	2,000	50,000	0	0	0
Charges for service and sales	0	0	0	1,357,830	995,030	1,065,370
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	90,565	31,100	31,100	179,944	57,200	29,400
Concessionaire revenue	0	0	0	0	0	0
Other revenue	0	0	0	192,044	188,100	197,670
Total Revenues	5,499,010	3,681,015	4,280,050	1,729,818	1,240,330	1,292,440
Expenditures						
Personal services	3,002,440	2,128,790	2,388,515	0	0	0
Commodities & contractals	2,187,298	1,502,565	1,627,650	161,367	120,000	141,400
Debt service	0	0	0	0	0	0
Operating Expenditures	5,189,738	3,631,355	4,016,165	161,367	120,000	141,400
Capital Expenditures	630,845	74,163	465,000	1,091,706	1,370,560	954,000
Total Expenditures	5,820,583	3,705,518	4,481,165	1,253,073	1,490,560	1,095,400
Capital Improvement Reserve	0	0	0	0	0	0
Transfers in(out)	0	0	0	221,148	0	0
Other financing sources (uses)	0	0	0	221,148	0	0
Total Expenditures and other financing sources (uses)	5,820,583	3,705,518	4,481,165	1,031,925	1,490,560	1,095,400
Net Increase(Decrease) in Fund Balance	(321,572)	(24,503)	(201,115)	697,893	(250,230)	197,040
Beginning Fund Balance	18,577,129	18,255,557	18,231,054	7,843,996	8,541,889	8,291,659
Ending Fund Balance	\$18,255,557	\$18,231,054	\$18,029,939	\$8,541,889	\$8,291,659	\$8,488,699

Relationship between departments and financial structure:	- Operations
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MAJOR REVENUE SOURCES (% OF OPERATING REVENUE) AND ASSUMPTIONS

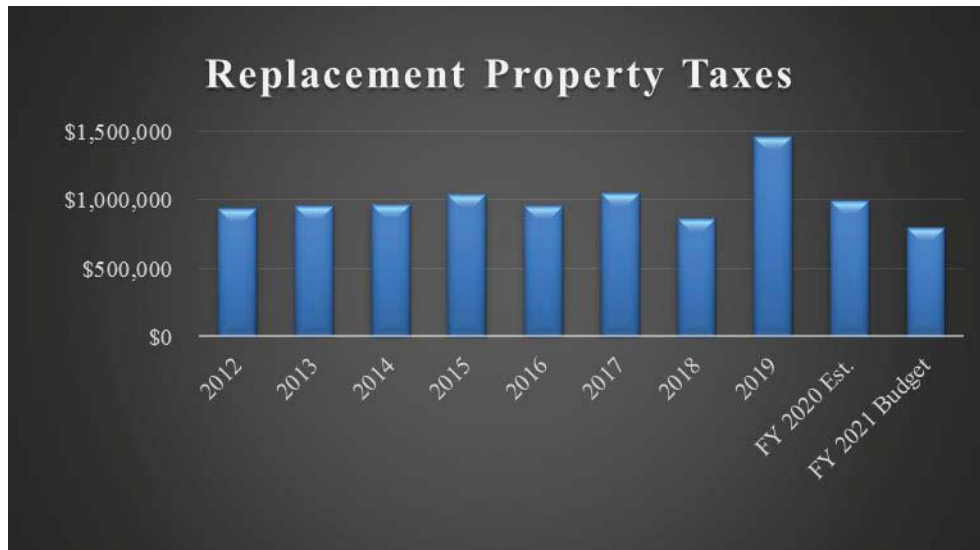
Property Tax Levy (78%) - Tax levy revenue is realized as a result of collecting taxes for real property as levied for the calendar year. Taxes collected from the current year assessments are allocated among General Corporate Fund, Land Development Levy Fund, Liability Insurance Fund, Retirement Fund, Audit Fund and Debt Service Funds as applicable. The District's property tax is levied each calendar year on all taxable real property located in Lake County. The tax levy ordinance is filed by the last Tuesday in December of each year. Taxes levied in one year become due and payable in two installments in June and September during the following year. The Levy becomes an enforceable lien against the property as of January of the levy year. Budgeted revenues for 2021 are estimated 0.9% higher than last year. Property values are expected to increase again this year by only 0.68%, and are projected to increase by 1.5% for 2021. Future increases after 2021 are expected but will remain low compared to increases prior to 2008. The PTELL tax levy for 2020, payable in 2021, is expected to increase by 2.8% based on current estimates of property values and other factors that are part of the PTELL calculation. This will be offset by a 1.1% decrease in the debt service portion of the tax levy and will produce a net increase of 0.9%. Below is the tax levy history and projected 2020 levy by year.



Grants and Donations (5%) – Grants and donations represent revenues received by the District in a trustee capacity that is restricted by private and local donors, federal and state government agencies and other support groups. Most grants and donations received by the district are related to capital projects. Spending and revenue recognition can take place over several years. The 2021 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 increase for 2021 is attributable to an anticipated donation to construct a new education facility.



Replacement Property Taxes (1%) – The Replacement Tax represents revenues collected by the state of Illinois from corporations. The state distributes the tax to local governments to replace money that was lost when powers to impose personal property taxes were taken away. This is the only operating revenue that the District receives from the State. Due to the downturn in the economy associated with the COVID-19 pandemic it is anticipated that the replacement taxes received will decline during 2021.



Interest Earnings (1%) - 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 2020 due to declines in capital project fund balances and interest rate declines from the pandemic’s impact on the economy. During 2013, the State of Illinois changed their allowed investment options for Forest Preserves and included high grade municipal bonds. The returns earned by the District have increased because of this change.

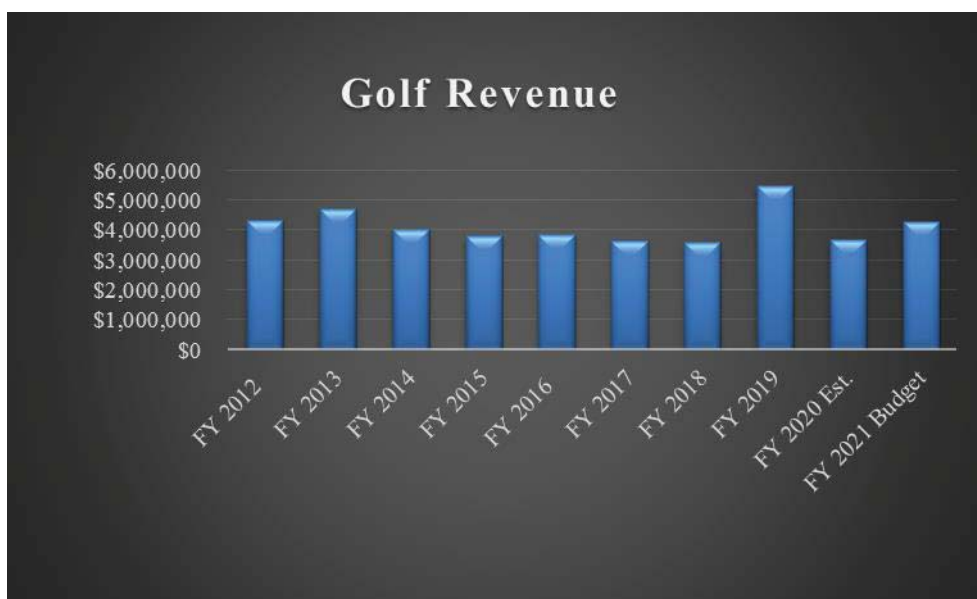


Land and Buildings Rentals (1%) - Revenue is received from farm leases, housing units and other facilities. The District has agricultural leases for farming and housing units which are rented to district employees who also provide maintenance and other services for the area, and various additional licenses have been assumed from recent land acquisitions. In addition the District also has several banquet facilities that it rents out to the public. Revenues are budgeted at \$746,210, a decrease of 3.5%. This decrease is the result of projected revenue declines from the banquet facilities not being allowed to operate for the entire year due to the COVID-19 pandemic.

Treasury Rebate (2%) – The District issued two Build America Bonds series and will receive a treasury rebate from the U.S. Treasury for 35% of the interest costs on the bonds. The amount for 2021 is \$1,162,270. The treasury rebate has been reduced to 33.1% of the interest costs because of Federal budget cuts included in the Bipartisan Budget Act of 2013. In addition, the District has begun paying off the principal portion of these bonds thus reducing the rebate.

Charges for Services and Sales (3%) – Revenue is realized in the General Fund for marina operations, 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 have decreased significantly during the current budget year and are anticipated to be down for the first few quarters of 2021 or until the pandemic eases. The District plans on holding expenditures for certain things in 2021 until the pandemic eases and revenues return to normal. Increases to this budget item are from increased internal equipment replacement charges. Other revenues associated with charges to the public have been reduced for the 2021 budget.

Golf Course Revenues (7%) – As one of the very few activities that have been allowed to operate during the pandemic Golf Revenues have done very well during 2020. From June through August revenues are up 47% over the same time period last year. Revenues for the 2021 budget are projected to slightly increase after price modifications and operational changes. There is also some optimism that the increased amount of play will continue from 2020 into 2021. The district will continue to promote the golf courses while it increases efficiencies to reduce operating expenses.

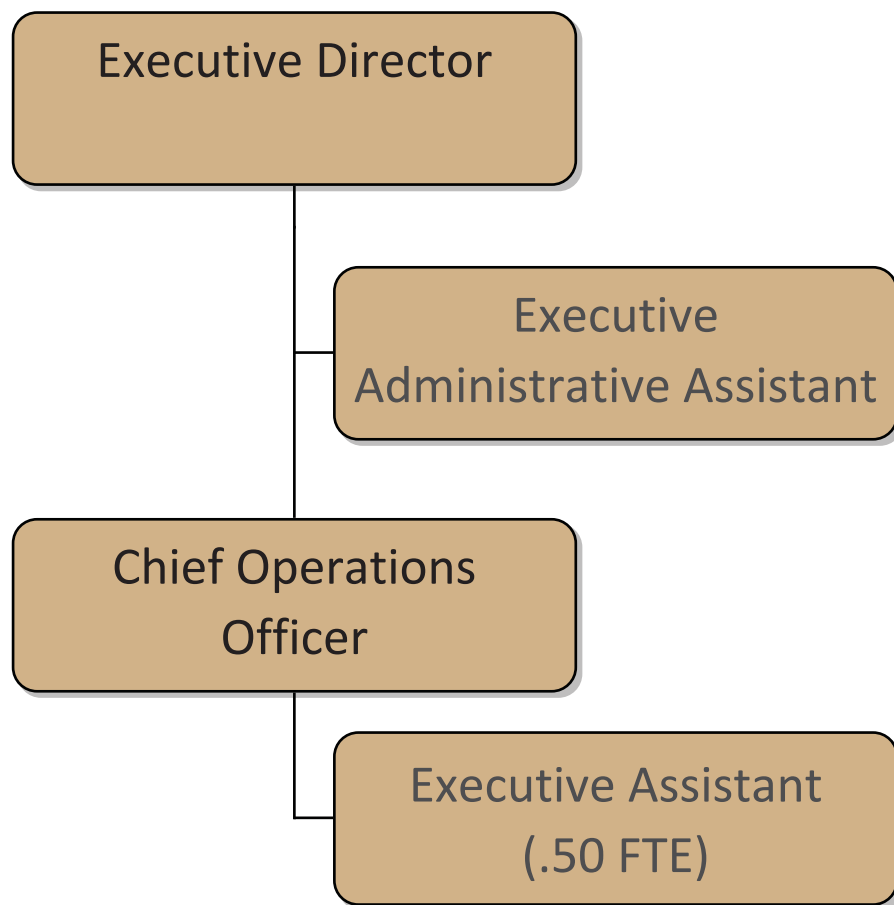


LAKE COUNTY FOREST PRESERVE DISTRICT

Fiscal Year 2021

Debt Service Summary

	Outstanding Principal <u>12/31/2020</u>	<u>Additions</u>	<u>Principal Payments</u>	Outstanding Principal <u>12/31/2021</u>	<u>Interest Payments</u>
Debt Service Fund (Major Fund)	\$206,810,000	\$0	\$16,130,000	\$190,680,000	\$8,039,349
Totals	<u>\$206,810,000</u>	<u>\$0</u>	<u>\$16,130,000</u>	<u>\$190,680,000</u>	<u>\$8,039,349</u>



General Program Statement

The Lake County Forest Preserve General District Budget funds programs, activities and services for the President, Commissioners and executive staff. Responsibilities include general administration, management and implementing Board policy direction for the District's departments, standing and advisory committees, non-profit organizations and other partnerships. The District provides programs and services for 30,970 acres comprising a regional system of natural, educational, cultural and outdoor recreational resources.

Key Objectives for 2021

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

FULL-TIME EQUIVALENT (FTE)	2017/18	2018/19	2020	2021
	3.5	3.5	3.5	3.5



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

2020 Budget	2020 Estimate	2021 Request
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Funding Sources

General Corporate Fund Tax Levy	\$2,941,507	\$1,619,050	\$2,501,346
Retirement Fund Tax Levy	108,200	108,670	108,980
Investment Income(General Fund)	277,000	364,830	287,000
Other Revenue	19,000	20,000	19,000
Total Funding	3,345,707	2,112,550	2,916,326

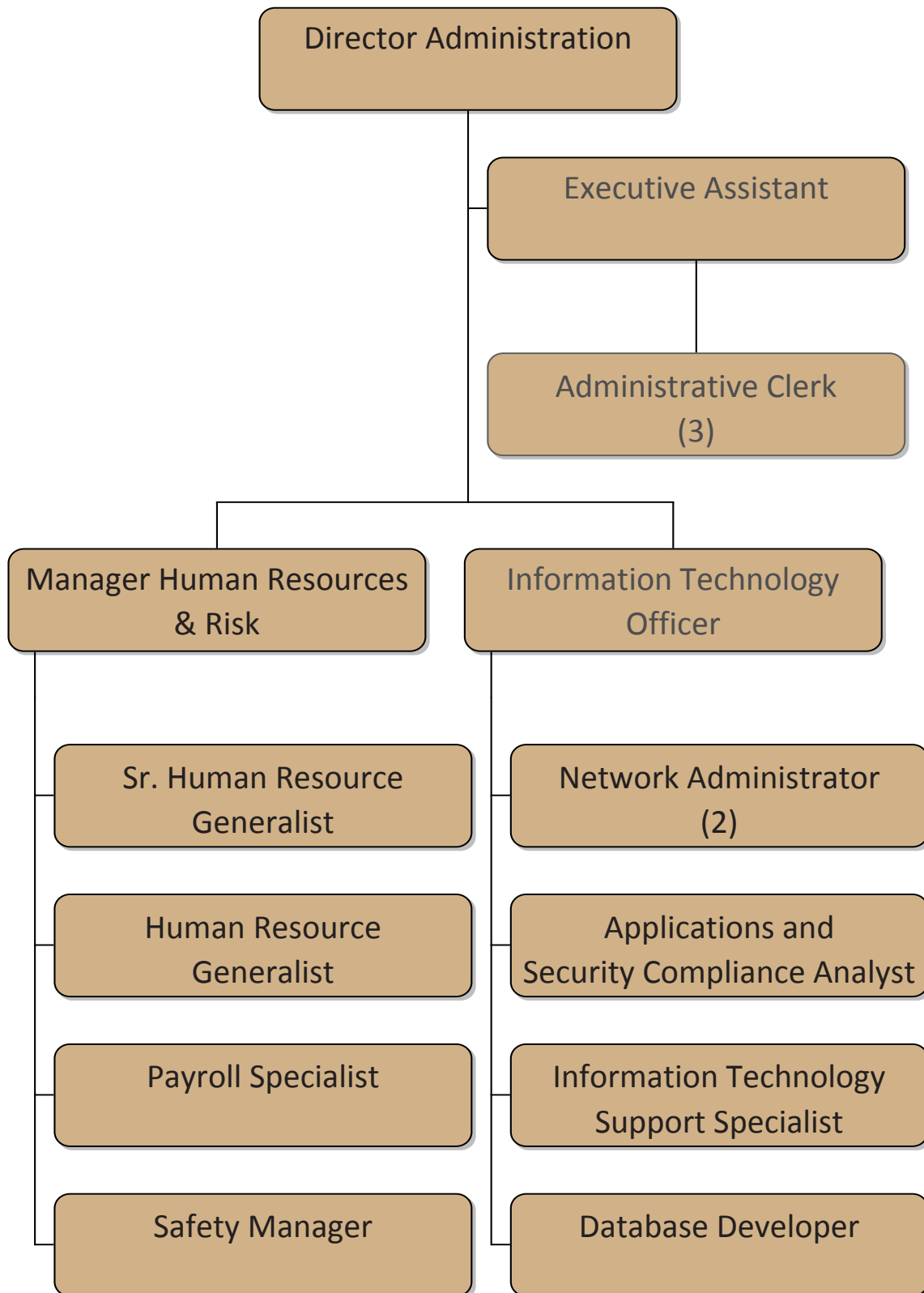
Expenditures

Salaries (3.5 FTE)	602,440	604,830	617,010
Benefits	110,530	98,500	103,980
Payroll taxes and IMRF costs	108,200	108,670	108,980
Commodities	14,750	59,350	14,750
Contractuals	476,803	420,980	444,590
Total Operating Expenses	1,312,723	1,292,330	1,289,310
Capital	2,369,844	1,157,080	1,290,156
Total Expenditures	\$3,682,567	\$2,449,410	\$2,579,466



Budget Request for Fiscal Year 2021
1000 General Corporate Fund
General District

	<u>2017/18 Actual</u>	<u>2018/19 Actual</u>	<u>2020 Budget</u>	<u>2020 Estimate</u>	<u>2021 Request</u>
Expenditures					
Personnel					
Salaries & Wages	465,389	776,952	513,740	518,830	528,510
Sick Pay Reimbursement	(6)	93	3,700	1,000	3,500
Commissioners Salaries	84,740	127,500	85,000	85,000	85,000
Budgeted Salary Adjustment	0	0	(290,000)	0	(290,000)
Health Insurance	98,491	162,088	110,530	98,500	103,980
Total Personnel	648,614	1,066,633	422,970	703,330	430,990
Commodities					
Office Supplies	3,171	5,584	2,400	2,400	2,400
Furniture & Equipment	0	21	300	300	300
Postage	482	377	650	650	650
Operating Supplies	18,952	20,299	11,400	56,000	11,400
Total Commodities	22,605	26,281	14,750	59,350	14,750
Contractuals					
Legal Fees	306,557	398,800	270,000	270,000	270,000
Consulting Fees	28,987	181,116	80,923	41,000	53,000
Printing	1,217	1,022	1,800	1,250	1,500
Dues & Subscriptions	9,586	14,421	11,190	11,190	11,190
Telephone	1,351	2,363	1,440	1,240	1,300
Vehicle Replacement Charge	0	7,470	4,980	4,980	4,980
IT Replacement Charge	12,300	15,420	13,330	13,330	14,360
Legislative Expenses	24,647	37,125	29,600	25,300	29,600
Professional Development	1,987	2,622	3,500	1,860	3,500
Mileage Reimbursement	124	189	1,200	400	800
Fees to County	42,427	41,130	41,940	37,030	37,460
Miscellaneous Contractuals	19,984	152,560	16,900	13,400	16,900
Total Contractuals	449,167	854,238	476,803	420,980	444,590
Total Operating Expenses	1,120,386	1,947,184	914,523	1,183,660	890,330



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 American 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, 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 callers, and website users.

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

Key Objectives for 2021

- Enhance and expand the District-wide mECO software application to include a Land Management module and develop a quarterly update pattern.
- Continue to innovate Human Resources processes and benefit offerings to expand the reach of the division and enhance the attraction of the District as an employer of choice.
- Continue to work with the District's Diversity Committee to develop effective strategies to recruit, attract, and retain a more diverse applicant pool for position vacancies.
- Streamline the District's network infrastructure, focusing on standardization, documentation and performance enhancement.
- Continue staff and organizational development focusing on Diversity, Equity, and Inclusion.
- Review and modify, if necessary, the District's compensation philosophy based on market rates and practices.

PERFORMANCE MEASUREMENTS	2017/18 ACTUAL	2018/19 ACTUAL	2020 ESTIMATED	2021 PROJECTED
Employment Applications Received	2,900	2,595	1,500	1,800
IT Help Desk Tickets - Opened/Closed	1,515/1,520	1,708/1,703	1,225/1,224	1,350/1,380

FULL TIME EQUIVALENT (FTE)	2017/18	2018/19	2020	2021
	15.23	16	16	16

2020 Budget	2020 Estimate	2021 Request
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Funding Sources

General Corporate Fund Tax Levy	\$ 2,057,312	\$1,453,415	\$ 1,901,565
Retirement Fund Tax Levy	249,190	249,750	251,850
Insurance Fund Tax Levy	1,516,830	1,516,830	1,264,460
Investment Income (Insurance & IT Funds)	29,500	38,000	28,000
Other Revenue	2,000	91,200	2,000
IT Improvements Funding	297,460	297,460	323,460
Use of Insurance Fund balance			206,070
Total Funding	4,152,292	3,646,655	3,977,405

Expenditures

Salaries (16.00 FTE)	1,298,450	1,301,660	1,333,460
Benefits	270,870	214,550	278,050
Payroll taxes and IMRF costs	249,190	249,750	251,850
Commodities	169,880	155,260	184,955
Contractuals	1,776,550	1,551,135	1,736,090
Total Operating Expenses	3,764,940	3,472,355	3,784,405
Capital	387,352	174,300	193,000
Total Expenditures	\$4,152,292	\$3,646,655	\$3,977,405



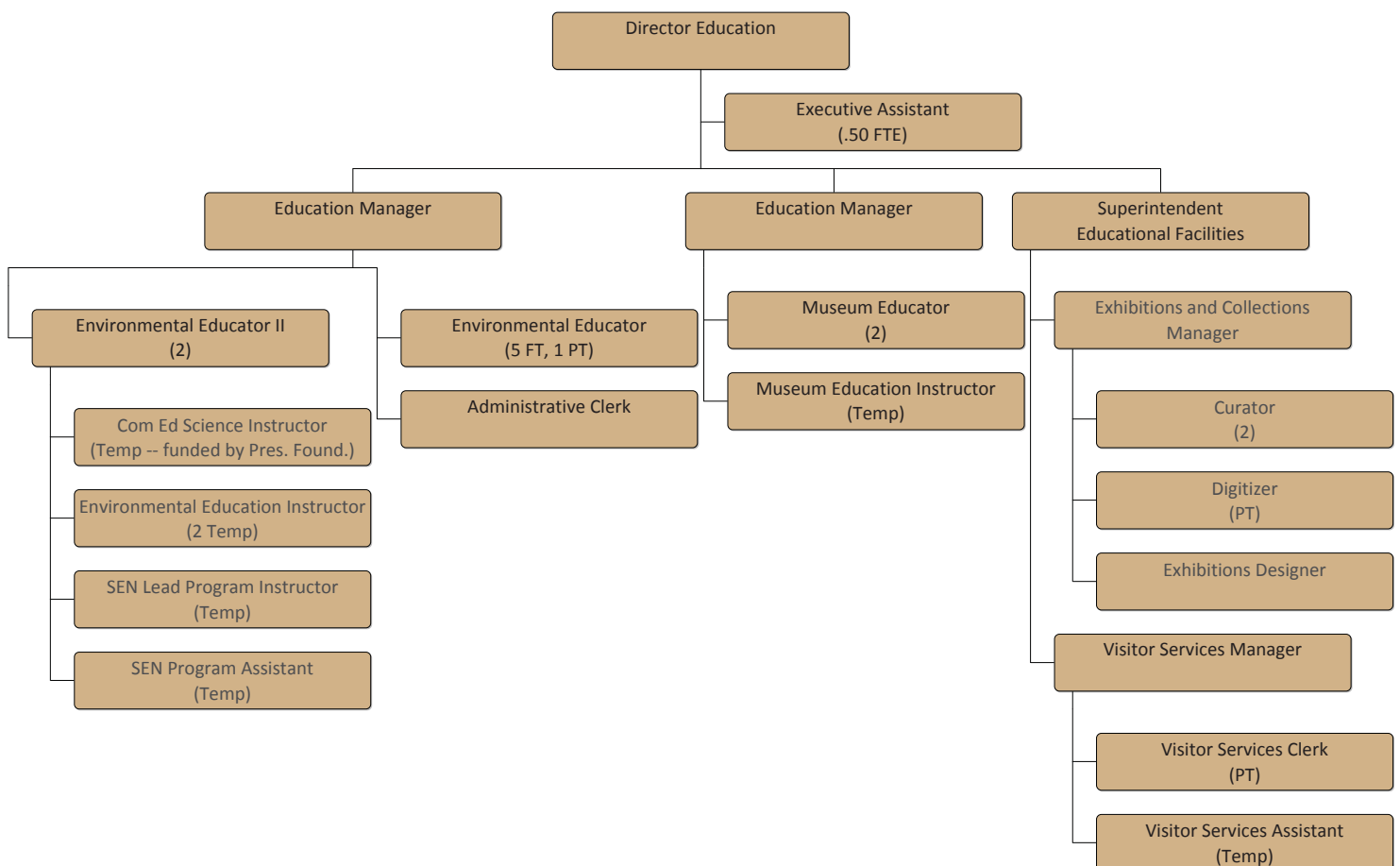
Budget Request for Fiscal Year 2021
 1000 General Corporate Fund
 Administration

	<u>2017/18 Actual</u>	<u>2018/19 Actual</u>	<u>2020 Budget</u>	<u>2020 Estimate</u>	<u>2021 Request</u>
Expenditures					
Personnel					
Salaries & Wages	939,473	1,554,572	1,106,720	1,104,040	1,134,730
Part Time Wages	2,496	0	0	0	0
Overtime Wages	1,887	826	0	2,950	0
Sick Pay Reimbursement	12,685	4,744	4,170	3,640	3,480
Health Insurance	185,941	302,870	247,720	205,530	245,770
Total Personnel	1,142,482	1,863,012	1,358,610	1,316,160	1,383,980
Commodities					
Office Supplies	2,218	3,280	2,700	2,100	2,700
Software	11,633	1,701	8,000	8,000	15,000
Computer Hardware	14,470	6,159	12,500	12,500	12,500
Books, Periodicals, Manuals	46	25	50	30	0
Postage	1,114	2,928	1,550	1,100	1,550
Equipment Maint. Supplies	3,373	1,974	4,000	4,000	4,000
Operating Supplies	3,100	1,950	2,150	2,600	2,330
Employee Recognition	31,684	49,880	36,930	22,930	35,375
Total Commodities	67,638	67,897	67,880	53,260	73,455
Contractuals					
Legal Fees	9,954	22,039	28,000	28,000	28,000
Computer Fees & Services	74,840	112,755	100,490	100,500	113,800
Consulting Fees	41,289	79,689	66,100	31,100	55,000
Advertising	3,461	4,190	1,500	250	1,500
Printing	414	0	450	450	450
Dues & Subscriptions	2,917	4,452	4,980	4,980	4,080
Telephone	115,603	199,309	118,160	76,265	83,520
Online Communications	72,563	116,631	94,200	94,200	90,400
Repairs & Maint. Equipment	29,684	38,144	22,100	21,000	19,900
Equipment Rental	1,323	1,563	1,020	1,030	1,080
IT Replacement Charge	36,100	60,890	55,070	55,070	59,790
Certifications and Education	100	410	110	110	720
Professional Development	17,524	28,831	29,300	15,580	26,750
Mileage Reimbursement	482	180	600	250	350
Fees to County	49,629	1,605	1,620	1,650	1,350
Miscellaneous Contractuals	1,005	4,224	46,000	55,000	55,000
Total Contractuals	456,888	674,912	569,700	485,435	541,690
Total Operating Expenses	1,667,008	2,605,821	1,996,190	1,854,855	1,999,125
Capital					
Computer Hardware	0	27,395	0	0	0
Computer Software	0	61,242	0	0	0
Total Capital	0	88,637	0	0	0
Total Expenditures	1,667,008	2,694,458	1,996,190	1,854,855	1,999,125



Budget Request for Fiscal Year 2021
2300 Insurance
Administration Department

	2017/18 Actual	2018/19 Actual	2020 Budget	2020 Estimate	2021 Request
Expenditures					
Personnel					
Salaries & Wages	113,132	205,721	186,760	189,390	194,750
Overtime Wages	0	11	0	110	0
Sick Pay Reimbursement	1,525	964	800	1,530	500
Health Insurance	12,036	18,911	23,150	9,020	32,280
Total Personnel	126,693	225,607	210,710	200,050	227,530
Commodities					
Operating Supplies	67,517	70,376	72,000	72,000	72,000
Total Commodities	67,517	70,376	72,000	72,000	72,000
Contractuals					
Legal Fees	0	0	2,500	0	2,500
Consulting Fees	3,404	800	27,000	5,000	15,030
Dues & Subscriptions	599	162	1,000	1,000	1,350
Liability Insurance	108,260	164,418	113,900	107,500	110,720
Workers Compensation Ins.	315,577	486,943	346,420	342,660	352,940
Property Insurance	212,346	308,244	221,440	211,160	217,500
State Unemployment Ins.	48,978	72,259	60,000	50,000	60,000
Other Insurance	90,879	124,071	111,160	91,160	101,300
Telephone	864	1,047	1,220	810	900
Loss Prevention and Reduction	66,869	76,217	98,900	103,100	103,030
IT Replacement Charge	1,360	1,950	2,160	2,160	1,550
Professional Development	2,868	2,926	5,400	1,000	5,430
Mileage Reimbursement	38	227	250	150	250
Pre-Employment Physicals	28,265	36,819	43,500	25,000	43,500
Miscellaneous Contractuals	8,114	13,909	76,500	35,000	76,500
Total Contractuals	888,421	1,289,992	1,111,350	975,700	1,092,500
Total Operating Expenses	1,082,631	1,585,975	1,394,060	1,247,750	1,392,030
Capital					
Miscellaneous Capital	83,652	2,485	100,000	20,000	100,000
Total Capital	83,652	2,485	100,000	20,000	100,000
Total Expenditures	1,166,283	1,588,460	1,494,060	1,267,750	1,492,030



General Program Statement

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

Environmental and history education programs and events for school and scout groups are offered at forest preserves throughout Lake County. Resource-based nature 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 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 the general public can be found in many of the District sites; our school field trips are available at eight preserves, in schools, and via virtual programming.

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 uses these collections to conduct original research, provide public research services, develop interactive exhibitions, and offer educational programming through onsite field trips, public programs, and special events.

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 2021

- Continue programming and facility operations as allowed by the guidelines issued by the State of Illinois concerning COVID-19 and make adjustments as needed. Virtual field trips are available to all schools. All operations will be completed in a manner that provides a safe and healthy experience for visitors, program participants, volunteers, and staff.
- 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.
- Continue the Teacher Ambassador Program that utilizes classroom teachers, familiar with District educational services, to promote Forest Preserve services to their colleagues.
- Continue to partner with Chicago Botanic Garden at the Green Youth Farm in Lake County at the Greenbelt Forest Preserve.
- Promote public understanding of Forest Preserve natural resource management efforts, especially among preserve neighbors and visitors, through programming, special events, and volunteer projects focusing on potential public health issues, invasive species, living with wildlife, habitat restoration, and the District's Oak Woodland Habitat Restoration Program.
- Maintain and nurture education-related youth and adult relationships during COVID-19. Develop protocols and the necessary training for allowing volunteers to assist with projects and programs when circumstances are safe for return.

- Continue the COVID-19 Documentation Project to collect stories about how COVID-19 has affected the lives of Lake County residents and businesses.
- Increase the number of items from the Museum Gift Shop that are available for purchase on-line.
- Continue hosting high-quality special exhibitions at the Dunn Museum, including both national touring exhibitions and ones curated by District staff using the Dunn Museum collections. The current 2021 schedule includes a self-curated exhibit on Women in the Military, a collaboration with students and professors from the College of Lake County inspired by the Black Lives Matter movement, and a touring exhibition titled *Ansel Adams: Early Work*.
- Provide a wide range of high-quality educational services throughout the District. These services will span the full range of learning styles and involvement levels. Provide scholarship opportunities for youth and public programs.
- Maximize educational opportunities at the Dunn Museum, Stevenson House, Bonner Farm, Ryerson Woods, Independence Grove, and the Greenbelt Forest Preserves by offering a variety of programs to engage diverse audiences.
- Participate in the development of the Nature Exploration Area as part of the approved Lakewood Masterplan. Develop associated programming that showcases and utilizes the educational opportunities of the area.
- Participate in the Ryerson Woods Education Facility Masterplan process.

Performance Measurements	2016/17 ACTUAL (12MONTH)	2017/18 ACTUAL (12MONTH)	2018/19 ACTUAL (18 MONTH)	2020 ESTIMATE (COVID-19)	2021 PROJECTION (COVID-19)
School Group Attendance					
Environmental Education	15,949	13,430	15,394	8,200	11,000
History/Cultural Education	3,264 [#]	4,612	7,950	4,500	6,000
Other Program/Event Attendance					
Environmental Education	13,404	9,359	19,481	3,000	4,000
History/Cultural Education	6,840 [#]	12,119	8,131*	3,000	4,000
Bess Bower Dunn Museum					
Museum General Admissions	6,694 [#]	9,926	25,062	4,000	6,000
Collections Customers Served	197	226	582	100	125
Illinois Digital Archives Page Views	12,094	9,440	34,428	15,000	15,000
Blog Page Views	127,722	96,000	107,368	125,000	130,000
Ryerson Welcome Center Attendance	9,569	9,646	13,388	1,500	1,000
Volunteer Hours					
Environmental Education	3,348	3,150	3100	300	200
History/Cultural Education	8,112 [#]	10,382	1935*	300	200

[#] Lakewood facility closed on September 1, 2016.

* Civil War Days event cancellation.

FULL-TIME EQUIVALENT (FTE)	2017/18	2018/19	2020	2021
	26.76	25.97	24.35	23.05



2020 Budget	2020 Estimate	2021 Request
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Funding Sources

General Corporate Fund Tax Levy	\$2,147,145	\$1,347,820	\$2,222,765
Retirement Fund Tax Levy	291,950	290,360	294,520
Grants and Donations	32,500	802,570	38,100
Land and Building Rentals	4,060	-	3,500
Charges for Service and Sales	40,600	6,600	53,350
Programs and Admissions	146,650	24,130	100,950
Other Revenues	41,620	71,480	24,860
Total Funding	2,704,525	2,542,960	2,738,045

Expenditures

Salaries (23.05 FTE)	1,508,760	1,500,550	1,545,230
Benefits	302,780	294,410	320,360
Payroll taxes and IMRF costs	291,950	290,360	294,520
Commodities	110,980	72,030	94,635
Contractuals	490,055	385,610	483,300
Total Operating Expenses	2,704,525	2,542,960	2,738,045
Capital	0	0	0
Total Expenditures	\$2,704,525	\$2,542,960	\$2,738,045



Lake County Forest Preserves

Budget for Fiscal Year 2021
1000 General Corporate Fund
Education Department

	2017/18 Actual	2018/19 Actual	2020 Budget	2020 Estimate	2021 Request
Expenditures					
Personnel					
Salaries & Wages	851,939	1,399,366	1,007,480	1,005,670	1,040,060
Part Time Wages	93,458	101,967	102,890	85,000	87,770
Overtime Wages	1,295	490	200	200	200
Sick Pay Reimbursement	3,891	15,018	1,030	3,500	2,000
Health Insurance	199,182	289,722	226,820	212,950	222,580
Total Personnel	1,149,765	1,806,563	1,338,420	1,307,320	1,352,610
Commodities					
Office Supplies	1,859	2,927	1,600	900	1,375
Furniture & Equipment	0	0	0	1,200	0
Books, Periodicals, Manuals	62	320	250	100	250
Postage	8,120	7,845	10,910	10,660	10,800
Uniforms	1,587	3,082	6,770	6,570	2,370
Operating Supplies	30,834	67,847	37,620	18,820	29,890
Total Commodities	42,462	82,021	57,150	38,250	44,685
Contractuals					
Merchant Credit Card Fees	3,391	6,732	4,500	2,200	4,500
Advertising	11,702	9,597	11,300	10,900	11,300
Printing	9,701	15,423	14,040	11,870	14,040
Dues & Subscriptions	835	935	980	800	620
Licenses & Permits	0	50	0	0	0
Natural Gas	1,047	1,774	1,200	1,200	1,220
Electricity	10,289	15,136	11,000	11,000	11,330
Telephone	24,883	45,248	38,040	22,920	24,130
Water & Sewer	472	650	500	450	450
Pest Control	0	240	180	180	180
Repairs & Maint. Building	7,398	11,410	6,695	5,000	11,960
Repairs & Maint. Equipment	0	336	200	490	200
Equipment Rental	9,507	9,995	9,640	1,200	2,340
Vehicle Replacement Charge	6,810	10,200	4,540	4,540	10,180
IT Replacement Charge	21,470	30,840	21,390	21,390	22,230
Certifications and Education	65	601	940	940	940
Professional Development	7,789	13,386	17,650	3,000	15,750
Mileage Reimbursement	3,595	3,741	2,800	1,150	1,950
Miscellaneous Contractuals	41,736	61,169	45,300	29,810	43,060
Total Contractuals	160,690	237,463	190,895	129,040	176,380
Total Operating Expenses	1,352,917	2,126,047	1,586,465	1,474,610	1,573,675



Budget Summary Fiscal Year 2021
1000 General Corporate Fund
Education - Museum & Collections

	2017/18 Actual	2018/19 Actual	2020 Budget	2020 Estimate	2021 Request
Expenditures					
Personnel					
Salaries & Wages	332,742	531,711	313,270	360,680	380,440
Part Time Wages	68,497	92,014	83,090	45,000	37,390
Overtime Wages	1,939	464	500	500	500
Sick Pay Reimbursement	500	0	300	0	300
Health Insurance	74,225	116,473	75,960	81,460	94,350
Total Personnel	477,903	740,662	473,120	487,640	512,980
Commodities					
Office Supplies	2,751	456	1,250	1,250	1,250
Computer Hardware	3,001	0	0	80	0
Books, Periodicals, Manuals	119	288	350	250	250
Postage	1,198	643	630	1,050	1,100
Uniforms	0	0	500	250	500
Operating Supplies	39,508	48,453	27,400	27,400	27,400
Cost of Goods Sold	11,572	28,368	23,500	3,300	19,250
Total Commodities	58,149	78,208	53,630	33,580	49,750
Contractuals					
Computer Fees & Services	7,404	11,041	8,410	10,900	11,520
Merchant Credit Card Fees	681	297	1,200	150	300
Advertising	32,284	64,017	50,000	50,000	50,000
Printing	23,936	23,924	23,000	11,500	21,000
Photography Services	2,200	500	1,500	500	1,000
Dues & Subscriptions	2,830	5,369	3,660	3,860	4,070
Natural Gas	4,431	2,904	900	0	0
Electricity	98,892	127,502	89,440	75,800	88,420
Telephone	(10,187)	8,843	5,490	5,700	5,800
Pest Control	110	935	330	660	660
Repairs & Maint. Building	7,114	21,636	14,880	12,400	22,320
Repairs & Maint. Equipment	0	86	360	360	0
Equipment Rental	1,261	1,312	1,230	1,230	1,590
Vehicle Replacement Charge	2,030	3,060	2,030	3,060	2,030
IT Replacement Charge	20,170	27,870	20,080	20,080	21,250
Professional Development	1,200	3,511	4,350	4,000	7,750
Mileage Reimbursement	161	187	280	150	150
Miscellaneous Contractuals	59,687	76,361	49,500	42,000	46,000
Total Contractuals	254,204	379,355	276,640	242,350	283,860
Total Operating Expenses	790,256	1,198,225	803,390	763,570	846,590
Capital					
Office Equipment	0	29,343	0	0	0
Computer Hardware	0	36,915	0	0	0
Miscellaneous Capital	0	12,528	0	0	0
Total Capital	0	78,786	0	0	0
Total Expenditures	790,256	1,277,011	803,390	763,570	846,590

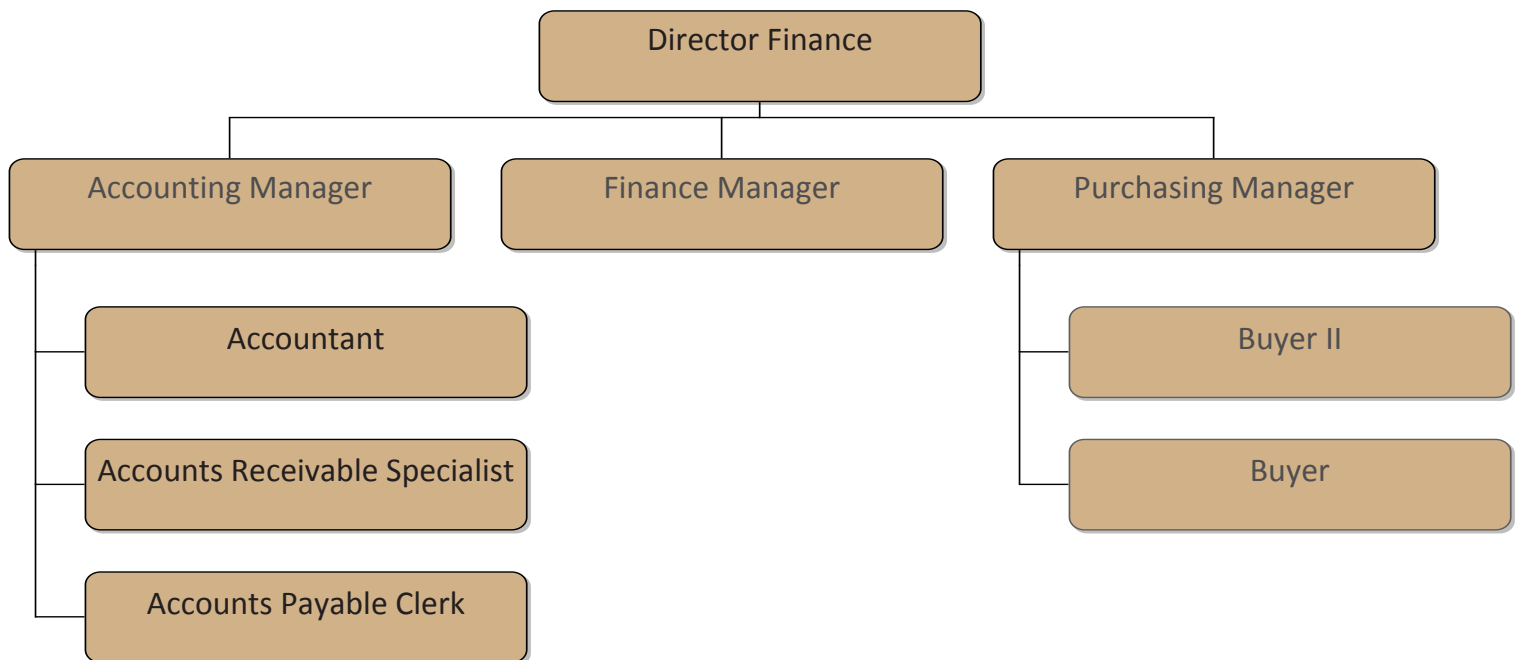


Budget Request for Fiscal Year 2021

1000 General Corporate Fund

Education - Stevenson House

	<u>2017/18</u> <u>Actual</u>	<u>2018/19</u> <u>Actual</u>	<u>2020</u> <u>Budget</u>	<u>2020</u> <u>Estimate</u>	<u>2021</u> <u>Request</u>
Expenditures					
Commodities					
Operating Supplies	264	99	200	200	200
Total Commodities	264	99	200	200	200
Contractuals					
Dues & Subscriptions	100	100	100	100	100
Licenses & Permits	0	0	200	200	200
Natural Gas	3,527	4,390	3,600	3,600	3,670
Electricity	2,724	4,824	2,860	2,860	2,950
Telephone	2,712	1,318	2,290	2,430	2,610
Pest Control	660	1,080	720	780	780
Repairs & Maint. Building	0	474	5,000	2,500	5,000
IT Replacement Charge	1,250	1,860	1,250	1,250	1,250
Miscellaneous Contractuals	0	0	500	0	500
Total Contractuals	10,973	14,046	16,520	13,720	17,060
Total Operating Expenses	11,237	14,145	16,720	13,920	17,260



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 2021

- 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	2017/18 ACTUAL	2018/19 ACTUAL	2020 ESTIMATE	2021 PROJECTED
Debt Rating – Standard & Poor's ⁽¹⁾	AAA	AAA	AAA	AAA
Debt Rating – Moody's ⁽¹⁾	Aaa	Aaa	Aaa	Aaa
Number of Debt Issuances or Refunding's	2	0	1	2

(1) Highest rating

FULL TIME EQUIVALENT (FTE)	2017/18	2018/19	2020	2021
	8	9	9	9

2020 Budget	2020 Estimate	2021 Request
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Funding Sources

General Corporate Fund Tax Levy	\$1,289,140	\$1,209,110	\$1,350,740
Retirement Fund Tax Levy	158,480	143,910	159,130
Investment Income (Audit Fund)	1,000	1,200	1,000
Use of Audit Fund balance	38,860	18,030	
Total Funding	1,487,480	1,372,250	1,510,870

Expenditures

Salaries (9.00 FTE)	820,940	745,610	836,880
Benefits	161,870	135,260	158,680
Payroll taxes and IMRF costs	158,480	143,910	159,130
Commodities	6,270	7,000	6,880
Contractuals	328,320	328,870	349,300
Total Operating Expenses	1,475,880	1,360,650	1,510,870
Capital	11,600	11,600	0
Total Expenditures	\$1,487,480	\$1,372,250	\$1,510,870



Budget Request for Fiscal Year 2021
1000 General Corporate Fund
Finance Department

	<u>2017/18 Actual</u>	<u>2018/19 Actual</u>	<u>2020 Budget</u>	<u>2020 Estimate</u>	<u>2021 Request</u>
Expenditures					
Personnel					
Salaries & Wages	525,720	920,633	717,460	663,210	730,350
Overtime Wages	1,895	5,266	0	0	0
Sick Pay Reimbursement	2,956	7,378	1,460	2,400	2,400
Health Insurance	106,444	187,445	143,820	122,640	142,320
Total Personnel	637,015	1,120,722	862,740	788,250	875,070
Commodities					
Office Supplies	6,469	9,118	4,470	5,200	4,580
Computer Hardware	1,836	0	0	0	500
Postage	1,569	2,441	1,750	1,750	1,750
Operating Supplies	29	633	50	50	50
Total Commodities	9,903	12,192	6,270	7,000	6,880
Contractuals					
Computer Fees & Services	99,005	155,098	120,380	120,380	125,190
Advertising	3,387	953	800	500	700
Printing	2,589	2,441	2,800	2,500	2,600
Dues & Subscriptions	1,026	1,370	2,260	990	1,350
Electricity	60,675	93,262	65,000	60,000	66,950
Telephone	667	1,868	1,680	1,680	1,900
Water & Sewer	1,328	2,674	1,600	890	1,070
Disposal Services	1,335	1,872	1,300	1,500	1,300
Pest Control	609	927	700	600	590
Repairs & Maint. Building	11,312	17,419	12,000	15,000	17,230
Repairs & Maint. Equipment	150	0	300	150	180
Equipment Rental	12,476	21,151	15,310	15,300	14,700
IT Replacement Charge	6,790	10,380	9,950	9,950	11,250
Professional Development	7,172	12,103	9,900	2,000	11,750
Mileage Reimbursement	58	128	200	0	100
Miscellaneous Contractuals	24,453	37,829	13,930	20,400	22,440
Total Contractuals	233,032	359,475	258,110	251,840	279,300
Total Operating Expenses	879,950	1,492,389	1,127,120	1,047,090	1,161,250
Capital					
Computer Software	0	0	5,800	5,800	0
Total Capital	0	0	5,800	5,800	0
Total Expenditures	879,950	1,492,389	1,132,920	1,052,890	1,161,250



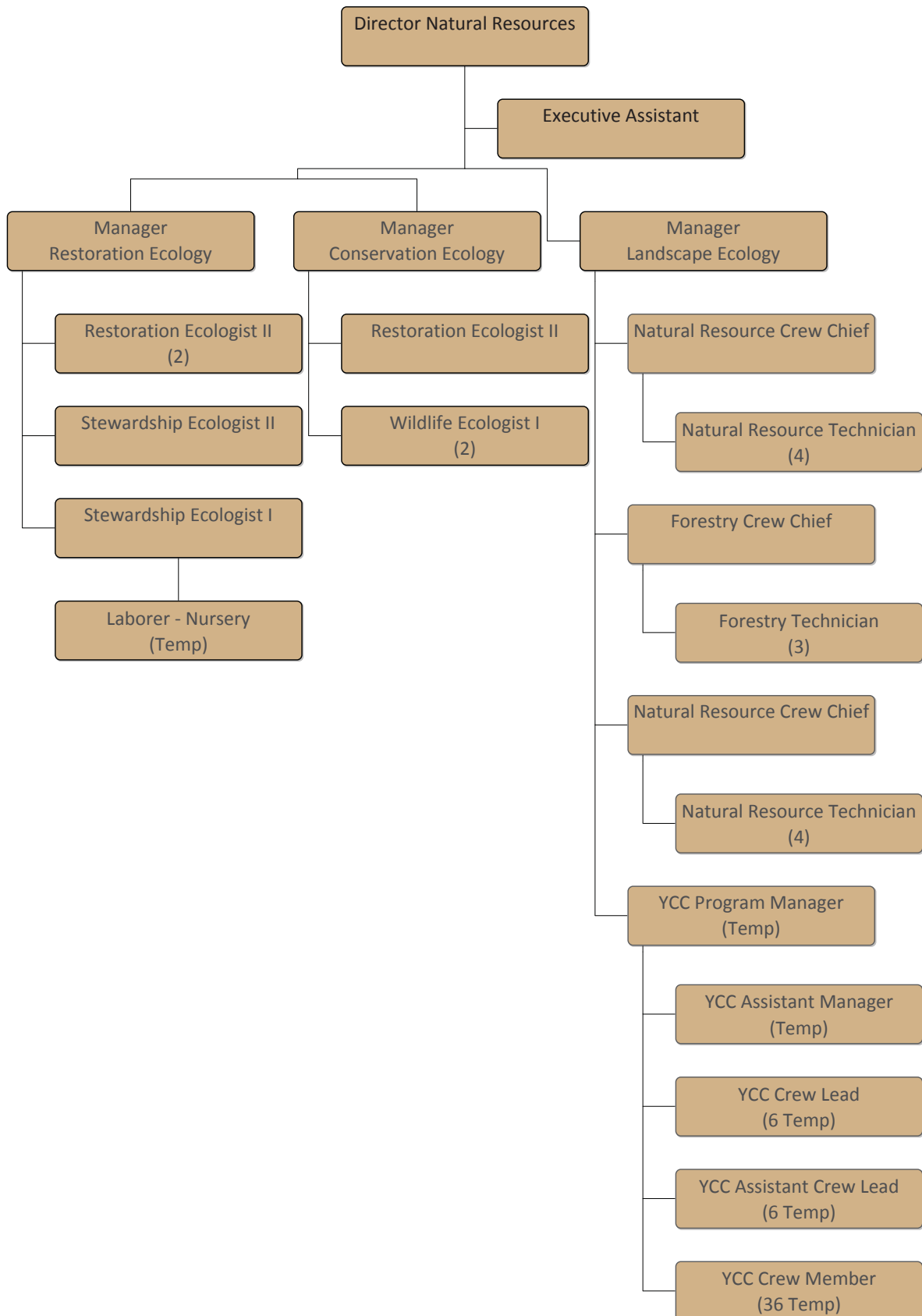
Lake County Forest Preserves

Budget Request for Fiscal Year 2021

2200 Audit Fund

Finance Department

	<u>2017/18 Actual</u>	<u>2018/19 Actual</u>	<u>2020 Budget</u>	<u>2020 Estimate</u>	<u>2021 Request</u>
Expenditures					
Personnel					
Salaries & Wages	53,370	102,669	101,710	80,000	104,130
Sick Pay Reimbursement	299	0	310	0	0
Health Insurance	7,941	13,995	18,050	12,620	16,360
Total Personnel	61,610	116,664	120,070	92,620	120,490
Contractuals					
Auditing Fees	58,908	59,757	58,180	65,000	59,860
Computer Fees & Services	3,758	6,017	4,250	4,250	4,460
Consulting Fees	7,600	10,173	7,000	7,000	5,000
IT Replacement Charge	640	870	780	780	680
Total Contractuals	70,906	76,817	70,210	77,030	70,000
Total Operating Expenses	132,516	193,481	190,280	169,650	190,490
Capital					
Computer Software	0	0	5,800	5,800	0
Total Capital	0	0	5,800	5,800	0
Total Expenditures	132,516	193,481	196,080	175,450	190,490



General Program Statement

The Natural Resources Department, guided by ecological monitoring and data collection, is responsible for natural resource, ecological, forestry, and wildlife management projects and programs including restoration of natural plant communities for plants and animals; reforestation; controlled burn management; endangered-threatened-rare species monitoring and management; native seed nursery management; wildlife monitoring, conservation and research; animal damage management; invasive plant species management; and farmland licenses. Through the Forestry Crew, the department maintains all District landscape trees, responds to hazardous tree situations, and keeps the Des Plaines River Water Trail free of obstructions. The Department prepares designs, administers, and implements ecological restoration plans. The department organizes and oversees the Youth Conservation Corps (YCC) summer program. Natural Resources staff performs contract administration of contractors and consultants, and coordinates and manages the implementation of Board-approved District habitat restoration projects, utilizing in-house staff, YCC, partners, contractors, and volunteers.

Key Objectives for 2021

1. Continue implementation of the approved Ten-Year Capital Improvement Plan.
2. Aggressively pursue and take a leadership role with outside partnerships, collaborations, grants, and revenue opportunities.
3. Implement the Road Map to 2025 Steward Healthy Landscapes Strategic Objective by focusing on:
 - Nature-Based Solutions for Climate Resiliency
 - Water Resources
 - Green Infrastructure
 - Conservation Plan
4. **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.
 - Continue implementation of the Southern Des Plaines Woodland Habitat Restoration Project including implementation of phase three of the canopy thinning treatments at Old School Forest Preserve, Edward L. Ryerson Conservation Area, Captain Daniel Wright Woods Forest Preserve, MacArthur Woods Forest Preserve, and Grainger Woods Conservation Preserve, and expansion of the woodland breeding bird study in partnership with the Illinois Natural History Survey.
 - Continue pilot project for the removal of buckthorn around Middlefork Savanna Forest Preserve working with the ChiCal River Fund and the U.S. Forest Service for buckthorn removal and communicating with area neighbors.

- Develop a partnership with the Friends of Nature Preserves to grow a volunteer stewardship group at the nature preserve at Middlefork Savanna. This partnership could be 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.
- Complete the implementation of the coastal habitat restoration project at Fort Sheridan as part of the U.S. Army Corps of Engineers Great Lakes Fishery and Ecosystem Restoration program.
- Collaborate and coordinate the U.S. Army Corps of Engineers Section 206 Aquatic Ecosystem Restoration Program at Dutch Gap Forest Preserve. This program will restore natural communities including marsh, wet meadow, wet prairie, mesic and dry prairie, mesic and dry oak savanna, and wet and open woodlands. Once agricultural practices cease, the hydrology and geomorphology will be naturalized. This will allow for the restoration and establishment of native plant and animal species over the 791-acre site.
- Continue leading the Chiwaukee Prairie Illinois Beach Lake Plain Partnership with Illinois and Wisconsin Departments of Natural Resources, Wisconsin Nature Conservancy, and others to restore the historic hydrological conditions to Spring Bluff Forest Preserve and other natural communities of the Lake Plain.
- Collaborate with the Chicago Region Tree Initiative and other partners for the implementation of an outreach program to the neighbors and adjacent landowners near Edward L. Ryerson Conservation Area to increase the urban and natural tree canopy, naturalize golf courses, commercial development, and private landowners to establish and enhance a buffer area around the Nature Preserve at Ryerson Woods.
- Participate in the Barrington Greenway Initiative collaborating with Citizens for Conservation, Forest Preserve District of Cook County, McHenry County Conservation District, Friends of the Forest Preserves, and Bobolink Foundation for restoration efforts at Grassy Lake Forest Preserve, Cuba Marsh Forest Preserve, and other open spaces in and around the southwestern portion of the County.
- Continue priority habitat restoration projects at Grant Woods, Van Patten Woods, Lakewood, Kettle Grove, Grassy Lake, Middlefork Savanna, Rollins Savanna, Spring Bluff, Captain Daniel Wright Woods, Lyons Woods, Pine Dunes, Prairie Wolf and Wadsworth Savanna Forest Preserves, Grainger Woods Conservation Preserve, and Edward L. Ryerson Conservation Area.

5. Prevent Species Loss

- Coordinate with partners to protect and recover Chicago Wilderness' Priority Species providing leadership for the Blanding's turtle recovery effort.
- Collaborate with county partners to provide for the rearing and introduction of aquatic species. Work through the DuPage County Urban Stream Research Center to restore mussel, aquatic invertebrates, and fish species to Lake County streams and lakes.
- Collaborate with the Illinois Orchid Society and the Chicago Botanic Garden to augment existing populations of native orchids and other rare plant species, including the purple fringed orchid and showy lady's slipper, through the development of recovery protocols. These efforts will include monitoring, hand pollination, and propagation to increase both the number and population size of rare orchid species.

- Collaborate with the Chicago Botanic Garden for the development of recovery protocols for rare plant species that are difficult to grow in a nursery setting including twinflower, goldenseal, and horary 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, smooth green snake, massasauga rattlesnake, spotted salamander and the wood frog.
- Continue the operation of the native seed nursery, generating seed for restoration projects and providing rare local genotypes.
- Coordinate with Northern Illinois University's Institute for the Study of Environment, Sustainability, and Energy for the ecological assessment of wildlife populations and trends.
- Collaborate with the Chicago Botanic Garden and Northwestern University to determine the effects of fire and other management activities on our plant communities and population trends of plants of concern.
- Continue District's annual reforestation program, planting native trees and shrubs focusing on the identification of potential 1,000-acre woodland complexes.
- Continue implementation of the Deer Management Program, including new natural areas for management.
- Implement the Oak Ecosystem Recovery Plan and continue to collaborate with regional partners on oak awareness month and the development of a community involvement project to protect, enhance, and expand oak communities in the region.
- Continue collaboration with the Morton Arboretum and the Chicago Regional Tree Initiative for the recovery of oak ecosystems, increase of county-wide tree canopy, and reduction of European buckthorn.

6. 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 Working Group to develop a baseline assessment and identify impairments in the Des Plaines 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 Squaw Creek Watershed planning efforts.
- Participate in the North Branch Watershed Workgroup to develop a baseline assessment and identify impairments in the Des Plaines River watershed and begin the development of a water resource management plan.

7. Data-driven Conservation

- Upgrade and update the Ecological Database to provide data for driving decisions about the refinement of the Ecological Complexes, determining restoration priorities and locations for natural communities, determining the status of native species, and to provide data for the development of metrics.

- Collaborate with regional partners for the consolidation of land managers' ecological and abiotic data to determine on-going trends concerning changing climatic conditions, protection, and restoration efforts.
- Continued implementation of ecological monitoring and analysis of both ecological and management data, to develop metrics and to assess impacts of restoration and management on flora, fauna, and abiotic components of our lands.

PERFORMANCE MEASUREMENTS	2017/18 ACTUAL	2018/19 ACTUAL	2020 ESTIMATED	2021 PROJECTED
Prairie, Woodland, Wetlands Seeded (acres)	350	383	432	432
Reforestation (trees/shrubs planted)	3,723	2,900	1,330	1,711
Prescribed Burn Management (acres)	3,355	2,874	1,250	1,000
Small Invasive Tree and Shrub Control (acres)	123	134	127	150
Selective Clearing Projects (acres)	788	921	570	154
Herbaceous Invasive Plant Control (acres)	5,217	6,217	7,980	7,500
Volunteer Stewardship (hours)	11,987	14,532	8,000	14,300
Native Seed Nursery Seed (value)	\$301,000	\$298,000	\$186,000	\$145,000
Farmland Management (acres)	2,508	2,285	2,169	2,169

FULL TIME EQUIVALENT (FTE)	2017/18	2018/19	2020	2021
	11.4	11.4	33.71*	33.71

* Increase in the 2020 FTE was due to a restructuring of departments.



NATURAL RESOURCES

2020 Budget

2020 Budget	2020 Estimate	2021 Request
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Funding Sources

Development Fund Tax Levy	\$4,867,214	\$3,884,629	\$3,749,000
Retirement Fund Tax Levy	433,170	406,340	438,910
Grants and Donations	615,925	742,977	260,570
Land and Building Rentals	410,200	436,410	361,930
Other Revenues	27,800	29,700	27,800
Total Funding	6,354,309	5,500,056	4,838,210

Expenditures

Salaries (33.71 FTE)	2,238,630	2,099,950	2,302,770
Benefits	404,260	346,200	425,860
Payroll taxes and IMRF costs	433,170	406,340	438,910
Commodities	157,700	173,760	157,900
Contractuals	2,201,103	2,151,420	1,399,570
Total Operating Expenses	5,434,863	5,177,670	4,725,010
Capital	919,446	322,386	113,200
Total Expenditures	\$6,354,309	\$5,500,056	\$4,838,210



Lake County Forest Preserves

Budget Request for Fiscal Year 2021

2000 Land Development Fund

Natural Resources Department

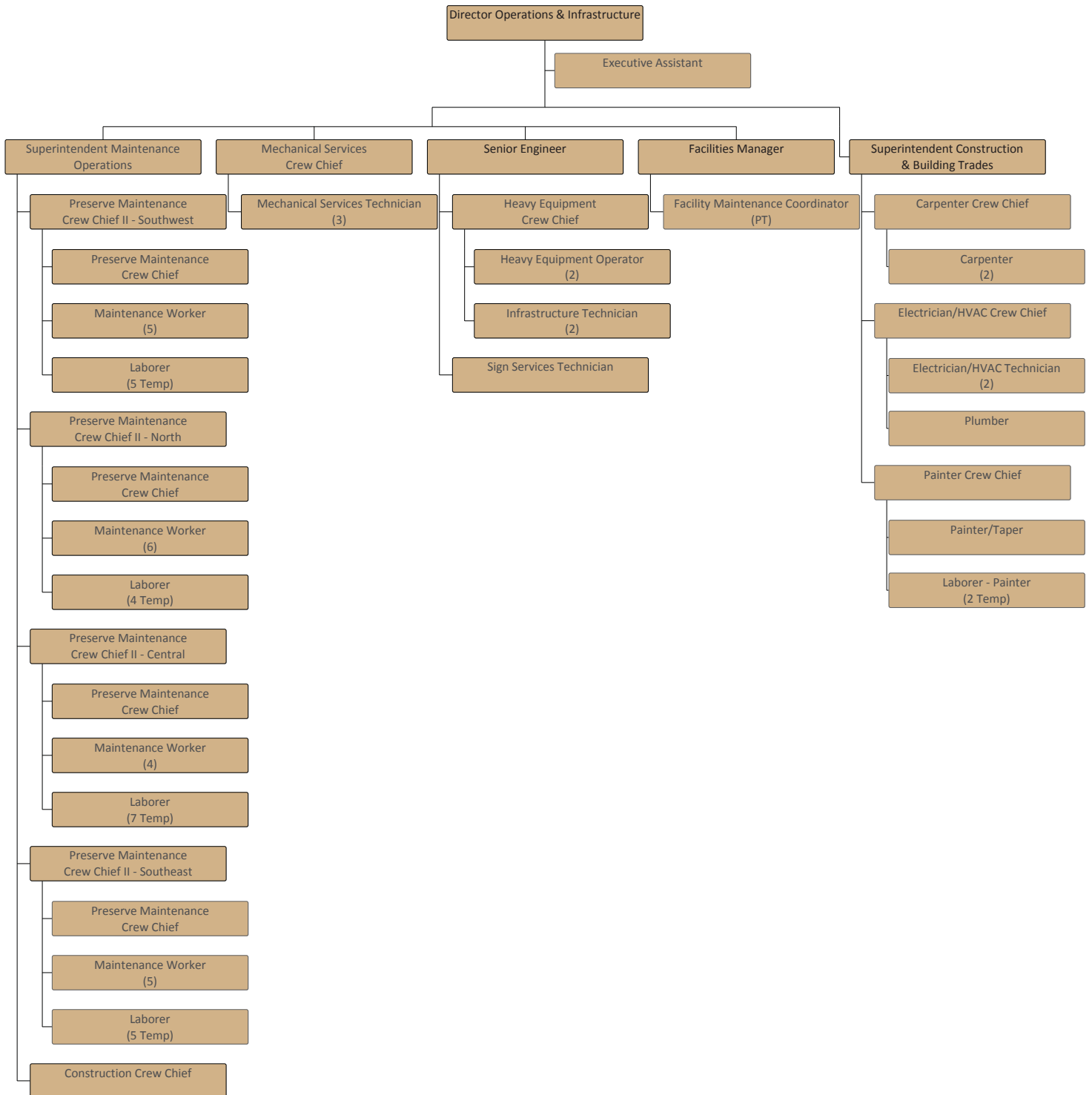
	<u>2017/18 Actual</u>	<u>2018/19 Actual</u>	<u>2020 Budget</u>	<u>2020 Estimate</u>	<u>2021 Request</u>
Expenditures					
Personnel					
Salaries & Wages	1,805,761	2,795,489	1,982,590	1,926,370	2,037,130
Part Time Wages	62,872	90,875	62,450	41,310	65,120
Overtime Wages	39,003	25,302	35,000	35,000	40,000
Sick Pay Reimbursement	15,246	14,970	9,810	11,810	5,950
Health Insurance	330,283	482,903	404,260	346,200	425,860
Total Personnel	2,253,165	3,409,539	2,494,110	2,360,690	2,574,060
Commodities					
Office Supplies	1,690	1,993	1,000	540	1,200
Books, Periodicals, Manuals	45	116	300	300	300
Postage	9,907	12,805	9,800	9,820	9,800
Uniforms	7,691	12,958	7,600	7,400	7,600
Small Tools & Equipment	6,159	10,879	9,100	8,900	9,100
Ground Maint. Supplies	89,829	127,945	89,500	107,500	89,500
Equipment Maint. Supplies	405	539	1,100	1,000	1,100
Operating Supplies	45,515	86,925	39,300	38,300	39,300
Total Commodities	161,241	254,160	157,700	173,760	157,900
Contractuals					
Legal Fees	2,188	11,882	10,000	10,000	10,000
Computer Fees & Services	7,815	1,379	400	1,200	400
Consulting Fees	113,276	238,164	183,567	166,570	159,850
Advertising	2,073	2,487	2,300	800	2,300
Printing	4,912	7,474	10,150	10,150	8,150
Dues & Subscriptions	25,482	27,678	27,770	27,510	27,770
Licenses & Permits	5,240	5,656	10,000	10,000	10,000
Natural Gas	2,946	6,487	4,300	4,300	4,390
Electricity	11,798	17,180	11,250	10,000	11,660
Telephone	32,208	49,567	37,150	23,010	23,640
Water & Sewer	266	505	250	170	190
Disposal Services	267	315	230	500	230
Pest Control	122	175	120	120	110
Insect Management Control	35,257	79,535	45,000	45,000	45,000
Ecological Land Mgmt Contract	383,665	457,597	385,000	385,000	385,000
Repairs & Maint. Building	2,262	3,291	1,868	1,870	3,130
Repairs & Maint. Grounds	3,600	0	5,000	5,000	5,000
Equipment Rental	13,689	15,470	14,400	25,500	28,670
Vehicle Replacement Charge	89,040	133,560	116,530	116,530	119,050
IT Replacement Charge	21,050	36,920	34,860	34,860	32,820
Equipment Replacement Chrg	84,120	116,065	82,900	82,900	86,970
Certifications and Education	3,458	4,934	3,950	3,950	3,950
Professional Development	4,848	6,081	7,050	5,290	7,050
Mileage Reimbursement	3,824	6,308	4,600	4,300	4,600
Miscellaneous Contractuals	7,898	96,672	245,499	244,300	31,500
Total Contractuals	861,304	1,325,382	1,244,144	1,218,830	1,011,430
Total Operating Expenses	3,275,710	4,989,081	3,895,954	3,753,280	3,743,390
Capital					
Buildings & Structures	0	41,021	0	0	0
Heavy Equipment	28,987	0	249,000	49,000	7,200
Total Capital	28,987	41,021	249,000	49,000	7,200
Total Expenditures	3,304,697	5,030,102	4,144,954	3,802,280	3,750,590



Lake County Forest Preserves

Budget Request for Fiscal Year 2021 6100 Youth Conservation Corps Natural Resources Department

	<u>2017/18 Actual</u>	<u>2018/19 Actual</u>	<u>2020 Budget</u>	<u>2020 Estimate</u>	<u>2021 Request</u>
Expenditures					
Personnel					
Part Time Wages	89,341	132,893	138,200	80,460	143,580
FICA Contributions	6,834	10,344	10,580	5,000	10,990
Total Expenditures	96,175	143,237	148,780	85,460	154,570



General Program Statement

The Operations and Infrastructure Department consists of four divisions: Administration, Grounds Maintenance, Infrastructure and Building Trades.

The Administration Division provides direction, management, administrative and clerical support to the other divisions.

The Grounds Maintenance Division performs grounds and trail maintenance, tree and turf maintenance, minor building maintenance, garbage pick-up, snow removal and general upkeep of preserves; provides program support to other departments by preparing sites for special events and programs and performing site cleanups after major events; assists with the District's natural resources management program through invasive species removal and control, controlled burning and maintains a central stores operation for the entire District.

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

The Building Trades Division maintains, repairs and makes improvements to the District's buildings, including HVAC, plumbing, electrical systems; performs carpentry repairs and maintenance to buildings and site amenities (shelters, bathrooms, boardwalks, etc.); and paints and maintains building interiors and exteriors.

Key Objectives for 2021

- Maintain and improve existing developed preserves, trails and facilities to publically expected standards.
- Complete repair and renovation projects to ensure public safety, extend the useful life of existing facilities and infrastructure and reduce ongoing operating and maintenance costs.
- Provide maintenance and construction 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, building 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.
- Continue pruning and removing invasive and hazard trees along the Des Plaines River and Millennium Trails.

- Make repairs, modifications and adjustments to improve accessibility to buildings and sites per the ADA transition plan.
- Analyze and prioritize rehabilitation and redevelopment opportunities of preserves in which infrastructure is nearing the end of useful life and use patterns have changed over time, with the intent to reduce impervious surface, eliminate adverse impacts to natural resources, reduce long term operational expenses and provide improved recreational experiences
- Perform demolition and site clean-up of vacated buildings and on recently acquired properties.
- Manage capital improvements to roads and parking lots at various preserves, including the General Offices, Greenbelt Cultural Center, Sun Lake Forest Preserve.
- Continue trail resurfacing and repair projects throughout the District trail system.
- Continue to review snow and ice control procedures to make improvements in managing the amount of salt (chlorides) applied.

PERFORMANCE MEASUREMENTS	2017/18	2018/19	2020	2021
	ACTUAL	ACTUAL	ESTIMATE	PROJECTED
Total Acres	30,864	30,967	31,137	31,157
Improved Sites	45	47	47	47
Unimproved Sites	19	17	16	16
Trail Miles Maintained	200	207	208	208
Parking Lots Maintained	147	150	150	150
Buildings and Structures Maintained	139	133	129	119
Vehicles and Large Equipment Maintained	176	182	188	190

FULL TIME EQUIVALENT (FTE)	2017/18	2018/19	2020	2021
	73.94	72.62	62.71*	63.71

* Decrease in the 2020 FTE was due to a restructuring of departments.



2020 Budget	2020 Estimate	2021 Request
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Funding Sources

General Corporate Fund Tax Levy	\$6,119,650	\$5,820,760	\$6,407,655
Development Fund Tax Levy	1,164,660	1,156,210	1,163,030
Retirement Fund Tax Levy	809,230	774,740	823,120
Grants & Donations	10,000	17,400	-
Charges for Service and Sales	737,570	737,570	781,910
Other Revenue	38,380	43,580	128,380
Use of Fund balance	307,085	291,890	
Total Funding	9,186,575	8,842,150	9,304,095

Expenditures

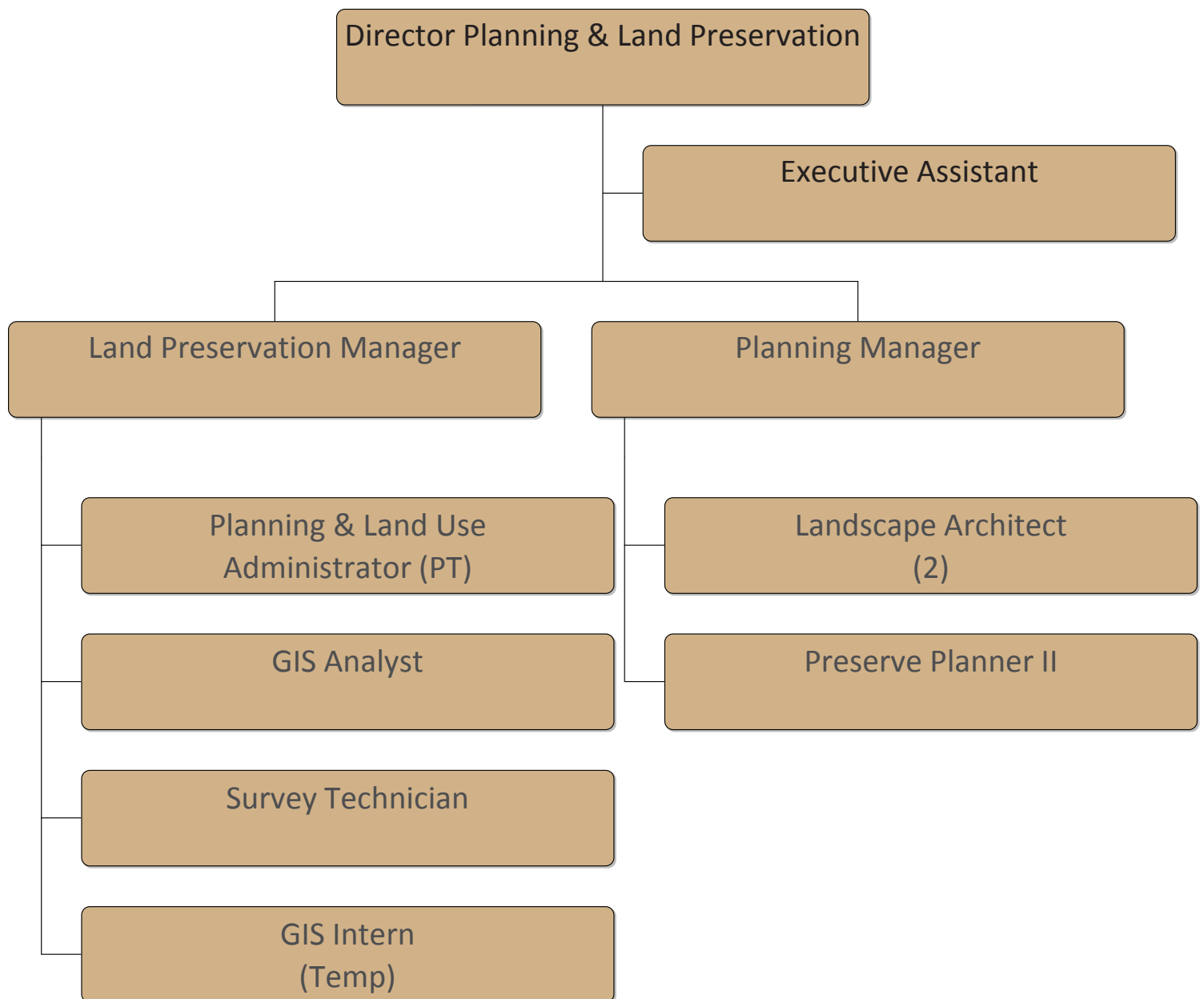
Salaries (63.71 FTE)	4,182,090	4,003,830	4,318,560
Benefits	945,660	875,960	977,650
Payroll taxes and IMRF costs	809,230	774,740	823,120
Commodities	1,070,960	1,031,630	1,074,140
Contractuals	922,380	909,980	1,202,625
Total Operating Expenses	7,930,320	7,596,140	8,396,095
Capital	1,256,255	1,246,010	908,000
Total Expenditures	\$9,186,575	\$8,842,150	\$9,304,095

	<u>2017/18 Actual</u>	<u>2018/19 Actual</u>	<u>2020 Budget</u>	<u>2020 Estimate</u>	<u>2021 Budget</u>
Expenditures					
Personnel					
Salaries & Wages	2,988,446	4,711,143	3,366,270	3,198,080	3,466,540
Part Time Wages	205,222	415,226	276,750	266,640	306,910
Overtime Wages	75,214	90,876	71,200	71,200	71,200
Sick Pay Reimbursement	23,499	12,801	7,160	12,200	8,160
Health Insurance	704,077	1,099,075	823,940	758,680	845,480
Total Personnel	3,996,458	6,329,121	4,545,320	4,306,800	4,698,290
Commodities					
Office Supplies	2,730	1,930	2,000	2,000	0
Postage	113	194	270	270	250
Gasoline & Oil	223,960	372,304	260,000	220,000	270,000
Uniforms	14,129	20,625	13,150	13,150	13,850
Small Tools & Equipment	22,445	31,895	20,400	20,400	20,400
Building Maint. Supplies	105,276	201,546	125,000	125,000	125,000
Ground Maint. Supplies	83,777	128,072	97,000	97,060	92,000
Equipment Maint. Supplies	55,666	84,612	49,500	52,610	49,500
Vehicle Maint. Supplies	50,981	72,971	40,000	40,000	40,000
Inventory Variances	(2,873)	4,004	1,000	1,000	1,000
Landscaping, Trees, Shrubs	1,117	2,927	2,000	2,000	2,000
Operating Supplies	94,928	134,637	103,500	101,000	103,000
Total Commodities	652,249	1,055,717	713,820	674,490	717,000
Contractuals					
Computer Fees & Services	8,396	8,255	11,620	9,620	9,520
Advertising	2,684	1,475	2,000	2,000	2,000
Dues & Subscriptions	205	15	850	250	250
Licenses & Permits	11,590	12,547	10,260	10,260	8,565
Natural Gas	0	0	0	0	53,500
Electricity	0	0	0	0	150,000
Telephone	24,863	51,239	35,730	30,610	33,130
Water & Sewer	1,292	0	0	60	13,000
Disposal Services	50,369	80,738	60,000	55,000	60,000
Pest Control	0	0	0	0	5,960
Repairs & Maint. Building	26,991	67,467	34,000	34,000	68,000
Repairs & Maint. Grounds	141,170	201,971	165,300	165,300	166,480
Repairs & Maint. Equipment	26,386	57,608	32,250	32,250	39,250
Repairs & Maint. Vehicles	13,590	10,017	10,000	10,000	10,000
Equipment Rental	8,750	24,500	14,730	15,880	13,930
Vehicle Replacement Charge	101,840	201,450	120,280	120,280	150,940
IT Replacement Charge	34,850	52,780	50,430	50,430	51,780
Equipment Replacement Chrg	82,870	141,870	109,270	109,270	112,160
Certifications and Education	3,104	6,232	4,920	4,990	5,920
Professional Development	2,271	11,475	12,000	10,250	12,000
Mileage Reimbursement	1,010	1,159	1,200	600	1,200
Real Estate & Drainage Taxes	0	0	0	0	6,000
Miscellaneous Contractuals	2,480	3,638	2,700	3,100	4,120
Total Contractuals	544,711	934,436	677,540	664,150	977,705
Total Operating Expenses	5,193,503	8,319,274	5,936,680	5,645,440	6,392,995
Capital					
Motor Vehicles	0	0	0	0	35,000
Heavy Equipment	0	55,681	30,000	29,750	12,000
Capital	0	55,681	30,000	29,750	47,000
Total Expenditures	5,193,503	8,374,955	5,966,680	5,675,190	6,439,995



Budget Request for Fiscal Year 2021
 2000 Land Development Levy
 Operations & Infrastructure Department

	<u>2017/18 Actual</u>	<u>2018/19 Actual</u>	<u>2020 Budget</u>	<u>2020 Estimate</u>	<u>2021 Request</u>
Expenditures					
Personnel					
Salaries & Wages	417,093	651,481	450,710	445,710	455,750
Overtime Wages	10,388	7,810	10,000	10,000	10,000
Sick Pay Reimbursement	(502)	0	0	0	0
Health Insurance	115,196	176,748	121,720	117,280	132,170
Total Personnel	542,175	836,039	582,430	572,990	597,920
Commodities					
Gasoline & Oil	64,263	64,644	65,590	65,590	65,590
Uniforms	2,803	3,049	2,250	2,250	2,250
Small Tools & Equipment	5,847	12,723	4,000	4,000	4,000
Ground Maint. Supplies	175,174	188,837	140,000	140,000	140,000
Equipment Maint. Supplies	47,233	62,138	45,000	45,000	45,000
Vehicle Maint. Supplies	18,005	34,541	30,000	30,000	30,000
Preserve Signs and Maint.	46,671	87,968	55,000	55,000	55,000
Operating Supplies	7,484	16,054	12,500	12,500	12,500
Total Commodities	367,480	469,954	354,340	354,340	354,340
Contractuals					
Engineering Fees	3,000	0	10,000	10,000	10,000
Computer Fees & Services	1,800	1,277	300	1,280	1,300
Licenses & Permits	196	0	2,740	2,740	2,740
Telephone	3,749	7,092	4,320	3,250	3,600
Disposal Services	789	1,527	3,000	8,000	5,000
Repairs & Maint. Grounds	14,602	11,080	15,900	15,900	15,900
Repairs & Maint. Equipment	21,449	6,210	15,000	15,000	15,000
Repairs & Maint. Vehicles	8,653	34,307	12,500	12,500	12,500
Equipment Rental	0	0	2,000	2,000	2,000
Vehicle Replacement Charge	48,860	83,280	86,650	82,730	85,410
IT Replacement Charge	0	2,140	2,230	2,230	7,310
Equipment Replacement Chrg	111,760	108,600	71,600	71,600	48,360
Certifications and Education	60	261	150	150	150
Professional Development	0	0	1,500	1,500	1,500
Total Contractuals	214,918	255,774	227,890	228,880	210,770
Total Operating Expenses	1,124,573	1,561,767	1,164,660	1,156,210	1,163,030



General Program Statement

The Planning and Land Preservation Department prepares master plans, designs, engineers and provides contract administration of consultants, coordinates and manages construction of District public access improvement projects as outlined in the Board-approved Capital Improvement Plan. The Department also manages the District's land preservation and acquisition program and offers a comprehensive land planning approach to analyzing potential land purchases that provide opportunities to expand existing preserves, initiate greenway and trail corridor preservation, and preserve natural resource areas including wetlands, prairies, wildlife habitats, and forested areas. Also, the District's integrated geographic information system (GIS) is based within the Department and provides innovation and assistance to all other departments with their GIS needs.

Revenues for the District's land preservation program are funded from the sale of bonds. In November of 2008, the voters of Lake County approved a \$185,000,000 bond referendum, of which \$148,000,000 (80%) was designated for land acquisition purposes. In 2010, the District passed a resolution 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.

Planning Division Key Objectives for 2021

- Continue implementation of the approved Ten-Year Capital Improvement Plan.
- Continue analyzing and prioritizing rehabilitation and redevelopment opportunities of preserves in which infrastructure is nearing the end of useful life and use patterns have changed over time, with the intent to rightsize impervious surfaces, eliminate adverse impacts to natural resources, reduce long term operational expenses and provide improved recreational experiences.
- Continue implementation of the Millennium Trail, including coordinating with IDOT to complete the Raven Glen/Ethel's Woods Forest Preserves Route 45 tunnel and trail connection and administer the federal funding process for the construction. Complete Phase I and II engineerings and submit applications for federal funding assistance for the construction of a 3.1-mile section of the Millennium Trail connecting the existing trails at Ethel's Woods and Pine Dunes Forest Preserves.
- Begin implementation of Phase I of the Board-approved Lakewood Master Plan improvements including a 1.6-mile asphalt loop trail, a new 3-season shelter, a net-zero ground maintenance facility, accessibility improvements to the existing shelter E area, replacement of aging and deteriorating infrastructure, and nature-based children's play area.
- Continue planning of the Regional Greenway Trail System including connecting the Millennium Trail to the Des Plaines River Trail, completion of preliminary trail routing studies of the Chain O' Lakes Bike Path through Bluebird Meadow Forest Preserve and the Middlefork Trail and Greenway from Route 22 to Old Mill Road. Continue working with partners to finalize the Millennium Trail routing through the Round Lake area and identify an implementation strategy for completion of this 2-mile section.
- Complete the master plan for Oriole Grove Forest Preserve that identifies key natural resource restoration and public access opportunities. Assist the Preservation Foundation with the development

of a fundraising strategy for implementation of the plan and the long-term maintenance and operation of the Preserve.

- Assist Lake County Division of Transportation and other partners with the planning and implementation of the Fort Hill Trail, Chain O' Lakes Bike Path and the Route 137 Patriot Path.
- Continue working with the Lake County Division of Transportation on the maintenance and monitoring of the Buffalo Creek Forest Preserve wetland mitigation bank and the potential installation of buffer plantings along Checker Road, and the coordination of road improvement projects adjacent to District holdings at Cuba Marsh, Grant Woods, Greenbelt and Wadsworth Savanna Forest Preserves.
- Complete the analysis and review of the District-wide wayfinding trail signage system and begin the development of design plans, procedures and standards for implementation of the new system.
- Complete the implementation of the Americans with Disabilities Act (ADA) improvements for the Duck Farm Dog Exercise Area.
- Assist the Operations and Infrastructure Department with the site-work construction of the new grounds maintenance building at Lakewood Forest Preserve.
- Continue coordination with the Illinois Department of Transportation on several projects including; the Route 22 road improvement project and shared-use path adjacent to Egret Marsh and Heron Creek Forest Preserves; the Route 173 shared-use path adjacent to Raven Glen, Ethel's Woods, Pine Dunes, and Van Patten Forest Preserves; the Route 45 Millennium Trail extension between McDonald Woods and Raven Glen Forest Preserves; the Route 83 shared-use path adjacent Rollins Savanna Forest Preserve; and the improvements along Route 132 that will provide a trail connecting Duck Farm and Fourth Lake Forest Preserves.
- Coordinate with the Metropolitan Water Reclamation District of Greater Chicago to complete the final phase of the reservoir expansion, public access improvements, and restoration at Buffalo Creek Forest Preserve.
- Continue greenway planning efforts and engage in cooperative working relationships with local municipalities, townships, and other partners to identify areas of the County that are not connected to the Regional Greenway Trail System. Develop strategies for implementing safe connections whenever possible. Work with the local communities to extend the Grand Illinois Trail connecting Singing Hills Forest Preserve to Volo Bog and Moraine Hills State Park in McHenry County.
- Assist with the design and implementation of phase one of the District-wide accessibility improvements and transition plan to achieve compliance with the new ADA standards, providing adequate access for people of all ages and abilities and reducing long-term maintenance costs.
- Perform analysis and review of the existing Des Plaines River Trail map signs and prepare design plans for the implementation of those improvements.
- Prepare design plans for the Millennium Trail map and directional signage and complete a sign location plan for implementation of the new sign system.
- Continue the District's annual tree and shrub planting program in addition to the tree and shrub planting associated with the mitigation of Lake County Division of Transportation's Fairfield Road and Route 176 intersection improvement project.

- Continue to monitor and improve the District's internal project notification system and work with the Public Affairs and Development Department to develop adjustments to the system so it can be shared with the general public through on-line communications.
- Complete a master plan for a portion of Ryerson Woods focusing on environmental education needs including building, infrastructure and accessibility improvements. Upon completion of the master plan, assist the Preservation Foundation with securing the required funding for implementation including potential public/private donations and a grant through the Illinois Clean Energy Community Foundation.
- As part of the first phase of the preparation of a comprehensive master plan for all District holdings, establish components for the framework of the plan that integrate operations, land use, ecosystems services and public access projects. When complete, this plan will be used to guide the sustainable development and management of new and existing preserves.

Land Preservation Division Key Objectives for 2021

- Continue implementation of the land acquisition plan with remaining bond funds from the 2008 voter-approved referendum bond funds totaling \$148,000,000.
- Continue to align the District's land acquisition plan with the approved Strategic Plan.
- Continue implementation of a land preservation program that is consistent with the following adopted goals: 1) Protect Wildlife Habitat 2) Preserve Wetlands, Prairies and Forests 3) Provide Trails, Greenways and River/Lake Access 4) Protect Against Flooding 5) Save Large Refuges 6) Expand Existing Preserves 7) Create New Open Spaces 8) Funding Enhancement and Leveraging 9) Developing Strategic Partnerships.
- Capitalize on the completed Lake County Green Infrastructure Model & Strategy (GIMS), building on the previous efforts of the Chicago Wilderness Regional Green Infrastructure Vision (GIV), by identifying a more-refined green infrastructure network model with higher resolution and more up-to-date Geographic Information System (GIS) data, to provide a framework for identifying land conservation, public access and restoration opportunities.
- Continue to work with the Administration and Natural Resources Departments on the modernization of the ecological database and its associated GIS applications. The new database will provide staff with a more efficient means of collecting, analyzing and using the information to support the District's restoration and wildlife preservation goals.
- Continue to expand and improve the Board-approved Strategic Objective of a District-wide GIS by working with all Departments to improve data collection, analysis methods and business workflows.
- 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.
- Continue coordination with the Lake County Division of Transportation on several projects combined within a single Intergovernmental Agreement for the exchange of fee-simple, permanent easement and temporary easement property rights for public access improvements and natural resource benefits. Projects included are at Wadsworth Savanna, Sedge Meadow, Grant Woods, Greenbelt, Duck Farm, Heron Creek, Egret Marsh, and Ray Lake Forest Preserves.
- 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 Chief Development Officer and the Preservation Foundation to actively solicit private donations for the District's ongoing land acquisition efforts through either monetary or land donations consistent with the District's preservation plans.
- Continue to develop and enhance working relationships and partnerships with non-profit land conservation organizations (Lake Forest Open Lands Association, The Nature Conservancy, Citizens for Conservation, Lake Bluff Open Lands, the Barrington Area Conservation Trust, and Openlands) that will identify and preserve 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 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.
- 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 land holdings through the use of property restrictions such as conservation easements, deed restrictions or nature preserve dedications, where appropriate.

<u>PERFORMANCE MEASUREMENTS</u>	2017/18 ACTUAL	2018/19 ACTUAL	2020 ESTIMATED	2021 PROJECTED
Annual District Acres Preserved (includes easements)	9.5 [†]	103.3 [♦]	170.0	20.0
Percent of County Preserved by District	10.25%	10.24% ^{♦♦}	10.30%	10.30%
Percent of County Preserved with Partners (Goal = 20%)	18.25% (54,962.2 Acres)	18.38% ^{♦♦♦} (55,135 Acres)	18.43% (55,297 Acres)	18.44% (55,317 Acres)
Total Number of District Sites	65	64 ^{♦♦♦♦}	64	64
Average District per-acre cost for land	\$15,802 ^{††}	\$24,262 ^{♦♦♦♦♦}	\$10,598	\$9,239
Total District acreage	30,865.1	30,835.8 ^{♦♦♦♦♦♦}	31,005.8	31,025.8

[†] Acquisitions totaled 21.1 acres, but the total shown includes an 11.6-acre reduction for the transfer to Illinois Department of Transportation (IDOT) for the Hwy 45 Millburn Bypass.

^{††} Price per acre is based on price for all purchased property and does not reflect the sale of the 11.6-acre Hwy 45 Millburn Bypass parcel.

[♦] Listed acquisitions do not include the 13.3 acres placed under contract with a delayed closing. The figure is for new property and does not include the 131-acre reduction for the District's exchange of Black Crown Forest Preserve to the Illinois Department of Natural Resources (IDNR) for the State of Illinois' interests in portions of the Oriole Grove and Prairie Wolf Forest Preserves.

^{♦♦} Percent of County Preserved by District does reflect the 131-acre reduction for District's exchange of Black Crown Forest Preserve to the IDNR for the State of Illinois' interests in portions of the Oriole Grove and Prairie Wolf Forest Preserves.

^{♦♦♦} Percent of County Preserved with Partners does include the 131-acres of Black Crown Forest Preserve transferred from the District to the IDNR for the State of Illinois' interests in portions of the Oriole Grove and Prairie Wolf Forest Preserves since the property remains protected.

^{♦♦♦♦} Reduction due to the exchange of the entire 131-acre Black Crown Forest Preserve to the IDNR for the State of Illinois' interests in portions of the Oriole Grove and Prairie Wolf Forest Preserves.

^{♦♦♦♦♦} Price per acre does not include the \$73,260 for the 13.3 acres (\$5,500 per acre) placed under contract with a delayed closing. Per-acre cost is for the property purchased and does not include a 131-acre reduction for the exchange of Black Crown Forest Preserve to the IDNR for the State of Illinois' interests in portions of the Oriole Grove and Prairie Wolf Forest Preserves.

^{♦♦♦♦♦♦} Total District acreage includes both the property purchased *and* the 131-acre reduction for the exchange of Black Crown Forest Preserve to the IDNR for the State of Illinois' interests in portions of the Oriole Grove and Prairie Wolf Forest Preserves.

PLANNING AND LAND PRESERVATION	2017/18	2018/19	2020	2021
FULL TIME EQUIVALENT (FTE)	9.89	10.2	10.2	10.2



PLANNING AND LAND PRESERVATION

2021 Budget

2020 Budget	2020 Estimate	2021 Request
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Funding Sources

Development Fund Tax Levy	\$1,129,551	\$1,028,630	\$1,219,800
Retirement Fund Tax Levy	166,070	168,030	170,620
Investment Income(Development Fund)	255,500	320,500	245,500
Other Revenues	1,015,742	1,260,290	3,117,540
Use of Fund balance	15,034,602	13,320,549	1,142,445
Total Funding	17,601,465	16,097,999	5,895,905

Expenditures

Salaries (10.2 FTE)	860,690	870,810	897,720
Benefits	142,710	148,320	146,660
Payroll taxes and IMRF costs	166,070	168,030	170,620
Commodities	14,010	13,660	13,290
Contractuals	382,531	365,680	422,520
Total Operating Expenses	1,566,011	1,566,500	1,650,810
Capital (including land acquisition)	16,035,454	14,531,499	4,245,095
Total Expenditures	\$17,601,465	\$16,097,999	\$5,895,905



Lake County Forest Preserves

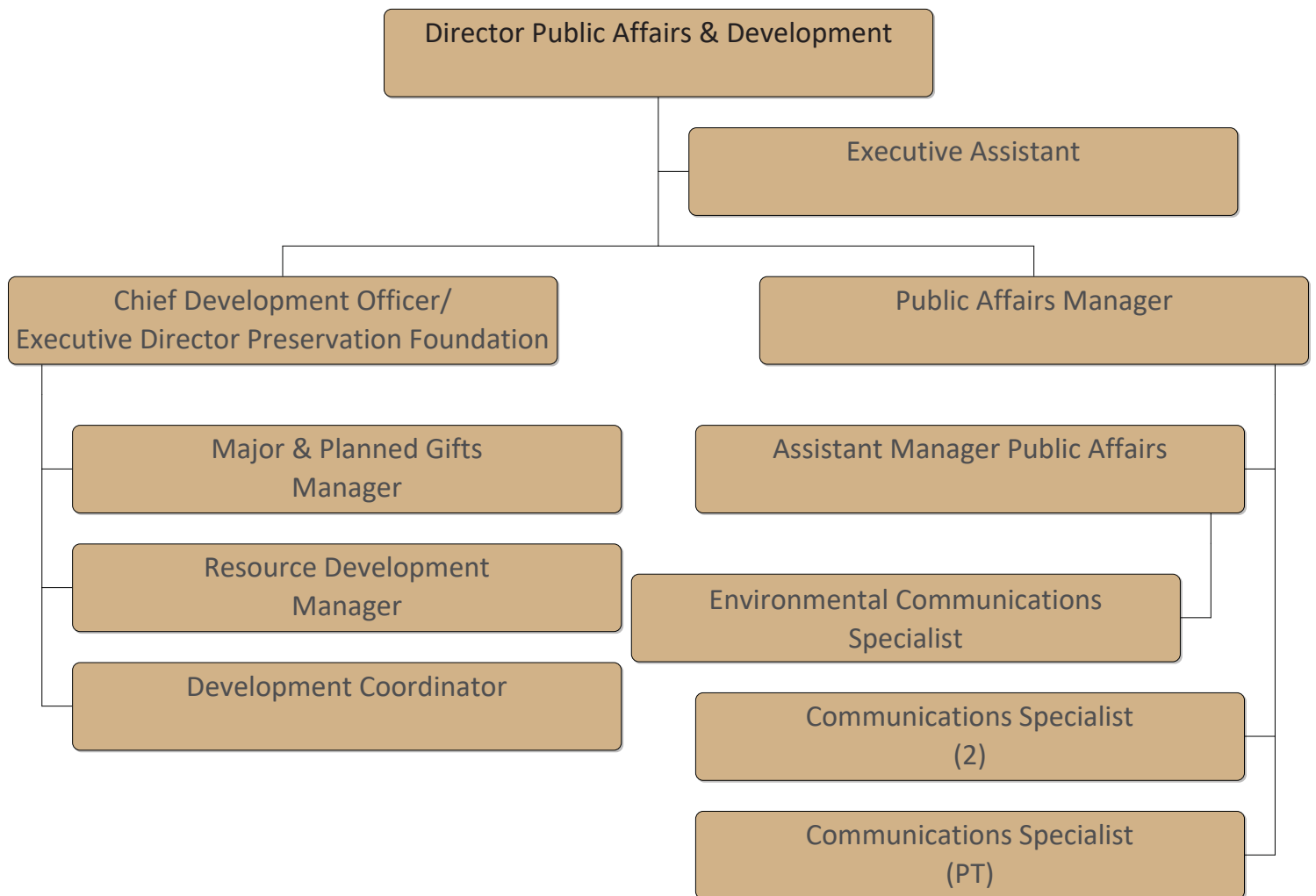
Budget Request for Fiscal Year 2021 2000 Land Development Fund Planning Department

	<u>2017/18 Actual</u>	<u>2018/19 Actual</u>	<u>2020 Budget</u>	<u>2020 Estimate</u>	<u>2021 Budget</u>
Expenditures					
Personnel					
Salaries & Wages	644,383	1,132,948	803,090	812,960	839,380
Part Time Wages	4,800	75,887	54,850	54,850	55,920
Overtime Wages	0	(271)	0	0	0
Sick Pay Reimbursement	1,921	10,614	2,750	3,000	2,420
Budgeted Salary Adjustment	0	0	(45,000)	0	(45,000)
Health Insurance	117,983	194,835	142,710	148,320	146,660
Total Personnel	769,087	1,414,013	958,400	1,019,130	999,380
Commodities					
Office Supplies	2,298	6,607	4,740	4,410	4,720
Software	4,774	695	700	700	0
Books, Periodicals, Manuals	115	147	250	50	250
Postage	228	1,265	550	700	550
Uniforms	292	357	670	640	670
Equipment Maint. Supplies	250	619	800	900	800
Operating Supplies	6,555	9,612	6,300	6,260	6,300
Total Commodities	14,512	19,302	14,010	13,660	13,290
Contractuals					
Architect Fees	6,234	15,688	14,072	14,000	10,000
Legal Fees	48,884	24,225	30,000	30,000	30,000
Engineering Fees	610	10,014	23,076	23,000	10,000
Computer Fees & Services	6,676	12,412	14,870	13,000	17,670
Consulting Fees	14,194	61,707	77,596	61,000	66,000
Advertising	236	1,473	500	740	500
Printing	120	0	200	260	200
Dues & Subscriptions	3,911	10,290	4,940	6,360	6,900
Electricity	8,427	12,271	12,500	10,000	11,660
Telephone	6,733	14,115	9,280	7,700	8,090
Water & Sewer	186	454	300	150	190
Disposal Services	187	279	250	250	250
Pest Control	85	158	140	120	110
Repairs & Maint. Building	1,583	2,960	2,117	800	3,130
Repairs & Maint. Equipment	1,965	0	1,000	500	1,000
Equipment Rental	2,037	3,592	2,660	2,300	2,670
Vehicle Replacement Charge	13,340	23,520	6,140	6,140	5,450
IT Replacement Charge	10,510	31,790	29,750	29,750	31,560
Equipment Replacement Chrg	2,400	1,800	1,200	1,200	1,200
Certifications and Education	61	245	1,200	400	1,200
Professional Development	2,864	11,505	13,290	7,810	13,290
Mileage Reimbursement	60	147	450	170	450
Real Estate & Drainage Taxes	42,287	46,514	27,000	40,030	41,000
Miscellaneous Contractuals	0	40	0	0	0
Total Contractuals	173,590	285,199	272,531	255,680	262,520
Total Operating Expenses	957,189	1,718,514	1,244,941	1,288,470	1,275,190
Capital					
Improvements to Buildings	29,453	20,071	0	0	0
Capital Imprvmnts-Preserves	1,584,997	3,305,651	4,378,559	2,173,210	4,082,545
Miscellaneous Capital	0	82,957	66,037	66,040	0
Capital	1,614,450	3,408,679	4,444,596	2,239,250	4,082,545
Total Expenditures	2,571,639	5,129,951	5,689,537	3,527,720	5,357,735



Budget Request for Fiscal Year 2021
Land Preservation Department

	<u>2017/18</u> <u>Actual</u>	<u>2018/19</u> <u>Actual</u>	<u>2020</u> <u>Budget</u>	<u>2020</u> <u>Estimate</u>	<u>2021</u> <u>Request</u>
Expenditures					
Personnel					
Salaries & Wages	117,870	0	0	0	0
Part Time Wages	35,983	(1,165)	0	0	0
Sick Pay Reimbursement	1,594	0	0	0	0
Health Insurance	7,238	0	0	0	0
Total Personnel	162,685	(1,165)	0	0	0
Commodities					
Office Supplies	2,582	0	0	0	0
Software	8,500	0	0	0	0
Postage	96	8	0	0	0
Gasoline & Oil	45	0	0	0	0
Operating Supplies	420	0	0	0	0
Total Commodities	11,643	8	0	0	0
Contractuals					
Legal Fees	2,355	2,510	0	0	0
Consulting Fees	10,074	0	0	0	0
Dues & Subscriptions	380	0	0	0	0
Electricity	3,371	0	0	0	0
Telephone	1,505	0	0	0	0
Water & Sewer	53	0	0	0	0
Disposal Services	54	0	0	0	0
Pest Control	24	0	0	0	0
Repairs & Maint. Building	453	0	0	0	0
Equipment Rental	536	0	0	0	0
IT Replacement Charge	5,000	0	0	0	0
Professional Development	2,664	0	0	0	0
Total Contractuals	26,469	2,510	0	0	0
Total Operating Expenses	200,797	1,353	0	0	0
Capital					
Land Acquisition	288,054	2,429,100	790,880	1,622,285	43,210
Title Fees	2,435	6,525	10,700	10,700	10,700
Tax Prorations	2,073	1,756	2,000	34,940	2,000
Other Land Acquisition Costs	35,717	2,686	0	10,000	0
Appraisal Fees	13,600	14,500	10,000	10,000	10,000
Engineering Fees	21,051	31,800	25,000	25,000	25,000
Legal Fees	19,225	150,733	35,000	35,000	35,000
Total Capital	382,155	2,637,100	873,580	1,747,925	125,910
Total Expenditures	582,952	2,638,453	873,580	1,747,925	125,910



Public Affairs & Development Department – General Program Statement

The Public Affairs and Development Department works to engage the community in a broad “conversation”—of both knowledge of and involvement with—all the Forest Preserves provide for quality of life in Lake County. The department seeks to inspire people to love their forest preserves, to use and enjoy them in all seasons, and to support them—with gifts of time through volunteering; energy through promoting forest preserve experiences to friends, family, neighbors and colleagues; and monetary gifts to the Preservation Foundation of the Lake County Forest Preserves, to extend and accelerate what can be accomplished with the operational budget.

Public Affairs—Program Statement

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

Non-tax revenues are supported through this Division’s ongoing promotion of the public website, which from the time of its launch on Nov 17, 2014, to June 30, 2020, has generated 75,294 sales orders valued at \$3,898,680. Additional revenues are generated through marketing and advertising of three golf courses, the Bess Bower Dunn Museum of Lake County (Dunn Museum) and Independence Grove Forest Preserve amenities. Maintained by Public Affairs staff, the website presently hosts 1,137 pages of content related to all facets of the District’s mission, the Preservation Foundation and the employee intranet, FERN.

Key Objectives for 2021

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

- **Branding & Messaging:** Implement tactics to refine the District’s brand and present-focused public awareness messages through *Horizons* feature articles, media coverage, website content, and social media posts that inspire people to interact with and support their forest preserves. Organize an internal cross-departmental committee that actively scans and improves applications of the District brand. The Public Affairs branding team will continue to work across departments to refine secondary brand logos, exterior signs and uniforms, and to finalize the District’s Style Guide, a reference guide to ensure consistent brand application across all assets 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 brand, with special focus on the Preservation Foundation, its endowment campaign and grants, expansion of the Blanding’s Turtle Recovery Program to include the new fundraising opportunity of “The Founder’s Circle,” virtual education resources built in response to the pandemic, new trails, and preserve improvements listed on the Capital Improvement Plan, specifically the Lakewood Forest Preserve Master Plan and Fort Sheridan ravine and reef improvements. Continue guest writing the successful twice-monthly Daily Herald column in the Neighbor section.

- **Geographic Information System (GIS) Technologies:** Work collaboratively with Land Preservation staff to improve existing and to develop and launch new interactive story maps and customer interfaces using Esri and beacon technology.
- **Conservation Initiatives:** Work collaboratively with Natural Resources, Operations, Development and Executive Leadership staff to promote strategic partnerships and broaden awareness and public understanding of large-scale natural resource management and conservation education initiatives, especially among preserve neighbors and visitors, through public information efforts that focus on 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 the use of droneography, photography and videography to capture the progress of large-scale projects and tell scientific stories in an engaging, relatable way to broad audiences.
- **Education and Recreation Initiatives:** Promote nature and history education programs, summer camps, special exhibitions, school and scout offerings and new outreach efforts such as the Ask An Educator program. 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 golf courses, marinas, hiking trails and other recreational amenities through advertisements, marketing campaigns, public relations, media coverage, website, mobile app, social media platforms and other digital technologies.
- **Website and Mobile App Content and Design Management:** Oversee content management and design for the District's LCFPD.org public website. Create content and functionality driven by Strategic Plan 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. Work with the IT Division to redesign and streamline features of the current mobile app. Enhance digital capabilities and incorporate emerging technologies that automate and support core functions and create internal efficiencies.
- **Conversion to Responsive Design:** Continue working with our website vendor, American Eagle, to convert LCFPD.org to responsive web design (RWD) to provide equal access to information regardless of device. RWD creates dynamic changes to the appearance of a website, depending on the screen size and orientation of the device being used to view it. RWD allows for easier on-screen reading and site navigation with a minimum of resizing, panning or scrolling. RWD provides an optimal viewing experience for the site visitor because it automatically resizes and shuffles page content to the screen size of the device being used. With the conversion to RWD, we will eliminate the need to maintain the District's separate mobile website. The use of a single codebase makes maintenance easier over time as only one set of code and content would need to be updated rather than two.
- **Employee Intranet:** Continue to develop and maintain content and design for the employee website, FERN, and convert these pages to RWD as part of the above-mentioned project. Add new forms and functionality to improve the methods of gathering and replying to employee idea submissions, in support of strategic plan Leadership objective.
- **Americans with Disabilities Act (ADA) Initiative:** Implement recommendations for communications, public website and other public affairs elements from phase one of ADA improvements according to plan requirements. Serve on the ADA signage team to ensure signage Districtwide meets ADA (and brand) requirements.

- **Horizons Magazine:** Grow distribution to increase public awareness. Align editorial content with Road Map to 2025 strategic priorities, such as increasing countywide awareness of the Preservation Foundation, climate adaptation and mitigation actions, stewardship of healthy landscapes and strengthening connections and understanding of the relationship between public access and physical and mental wellness of Lake County's residents.

CALENDAR YEAR		2018	2019	2020	2021
Public Engagement	Primary	ACTUAL	ACTUAL	ESTIMATE	PROJECTED
Website LCFPD.org					
	<i>Website Unique Visitors¹</i>	1,322,27	1,326,795	1,332,000	1,340,000
	<i>Total Sales Revenue</i>	\$712,874.69	\$739,660.90	\$610,055	\$740,000
	<i>Total Number of</i>	13,370	13,872	11,746	13,900
Horizons²					
	<i>Annual Total Mailed*</i>	129,748	126,277	125,536	131,328
	<i>Annual Total Printed*</i>	151,500	147,500	143,500	153,400
	<i>Online Flipbook Reads / Impressions</i>	1,425 / 6,654	1,631 / 8,412	1,859 / 10,599	2,119 / 13,354
Mobile					
	<i>Number of Hits</i>	9,890	11,91	15,000	18,000
	<i>Annual Downloads</i>	1,509	1,322	1,539	1,600
Lake County Nature Blog					
	<i>Views</i>	7,180	6,711	7,000	8,000
	<i>Country Origins</i>	63	79	84	89
E-newsletters					
	<i>Total Subscribers³</i>	30,935	36,945	44,300	53,200
Facebook					
	<i>Likes</i>	11,221	12,497	16,000	18,000
	<i>Total Reach⁴</i>	596,880	427,472	1,300,000	1,000,000
	<i>Engaqement</i>	19,997	40,239	60,000	65,000
Twitter					
	<i>Impressions</i>	276,550	993,635	700,000	750,000
	<i>Followers</i>	7,095	7,547	8,100	8,700
Instagram					
	<i>Engagement</i>	19,830	21,449	32,000	48,000
	<i>Followers</i>	1,707	2,575	4,000	6,300
YouTube					
	<i>Total Views</i>	13,713	13,825	24,000	35,000
Flickr					
	<i>Total Photos Uploaded by Members⁵</i>	12,712	13,351	14,000	14,700
Podcast: Words of the Woods					
	<i>Total Plays⁶</i>	N/A	578	1,200	2,000
	<i>Highest Single Play:</i>	N/A	Find Your Trail:	Snowflakes:	N/A

* **Estimated** column reflects combined 6-month actual + 6-month estimate for the 2020 calendar year. ***Projected** column reflects 12-month projections for the 2021 calendar year.

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

² Horizons online flipbook reads and impressions regularly change as new online readers discover the publication. Horizons printed/mailed totals are for calendar year issues in chronological order starting with spring, summer, fall, and winter. *2020 distribution decrease due to COVID-19; 2021 projections based on 2019 actuals, which represents a more typical printing/distribution year, and based on Road Map to 2025 Strategic Plan objective for increasing Horizons mail list and multiples.

³ Public Affairs staff communicates information via email to current subscribers of our main LCFPD list (22,345 subscribers), golf list (16,068 subscribers), and media list (140 reporters).

⁴ In 2018, we consolidated individual facility accounts into the main LCFPD Facebook account so there is less overlap in our followers. They now see all content related to the Lake County Forest Preserves from one central account.

⁵ Flickr photos are a moment in time measurement, a selected date range measurement is not available.

⁶ Podcast plays are a moment in time measurement, a selected date range measurement is not available. Season 1 launched fall 2019. Season 2 releases fall 2020.

Development Division—Program Statement

The Development Division was created in 2006 to raise non-tax revenue for the District in the form of state and federal competitive grants, private contributions and sponsorships from individuals, corporations and foundations. Working with all District departments, the Development Division raises restricted and unrestricted funds for District operations, projects, programs and capital improvements. In 2007, the Preservation Foundation of the Lake County Forest Preserves was incorporated and received its 501(c)(3) status to aid in this process. Since the inception of the Development Division, through June 30, 2020, the division has raised \$21,427,682 in cash and in-kind contributions, a 383% 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 2021

- Continue “quiet” phase of the \$20 million endowment campaign to provide a permanent source of financial support for the long-term care and management of the Forest Preserves high-quality natural areas and restored lands, and to provide critical matching funds to leverage additional grants and donations.
- Work with Preservation Foundation of the Lake County Forest Preserves Board of Directors to recruit, orient and engage two to four additional civic or corporate leaders to join the Foundation Board of Directors or Committees.
- Support the work of standing and special committees of the Preservation Foundation, including Executive (governance and nominating), Finance (investments and financial management policies), and Development (promotion, awareness, and fundraising).
- Build a strong base for the Annual Fund campaign by increasing donor retention rates, securing new corporate and individual donors, and increasing gift amounts from current donors and through a 12-month donor acquisition campaign incorporating direct mail strategies. Grow membership in the Guardian Society, a giving circle of donors who give \$1,000 or more annually to the Annual Fund or specific priorities of the District.
- Working with the Development Committee, develop and implement a Preservation Foundation awareness campaign to educate Forest Preserve users about the Preservation Foundation, and inspire new volunteers and donors.
- Work with the Finance Committee and Preservation Foundation Board of Directors to manage cash flow, short-term investments and permanent endowment funds of the Preservation Foundation.
- Expand and strengthen the Preservation Foundation donor base by engaging new donors and renewed gifts for high priority Forest Preserve programs and projects.
- Work with Preservation Foundation board and committee members and Forest Preserve District staff to raise major gifts to support habitat restoration, public access improvements and other projects identified in the annual budget and Capital Improvement Plan to extend and accelerate the Forest Preserves work.

- Expand awareness of, interest in, and giving to the Preservation Foundation through a comprehensive social media presence, working with the District's Public Affairs Division, donor cultivation and stewardship visits, and by hosting 25 donor cultivation events, as quarantine protocols allow, such as private *State of the Preserves* gatherings, and behind-the-scenes tours or special events led by District staff.
- Educate current and prospective donors about planned giving opportunities and grow the Preservation Society through planned giving marketing, networking with area wealth advisors and estate planning attorneys, and one-on-one visits with current donors.
- Work with the District Land Preservation Division and the Executive Director to identify opportunities around gifts of conservation land, partial gifts of conservation land, and conservation easements with landowners, as appropriate.

Fundraising Revenue	2018-2019 Actual	2020 Estimated	2021 Projected
Annual Fund	\$171,629	\$103,000	\$135,000
<i>Solicitations</i>	2,913	15,200	15,740
<i>Number of Gifts</i>	749	611	791
<i>Average Gift Size</i>	\$229	\$168	\$170
Temporarily (Program) Restricted	\$1,823,334	\$1,250,000	\$1,070,000
Permanently Restricted	\$595,205	\$415,000	\$3,750,000
Planned Giving			
<i>Planned Giving Inquiries & Visits</i>	10	20	40
<i>Planned Giving Intentions & Identifications</i>	20	25	30
<i>Estimated Value of Unrealized Gifts</i>	\$8,250,000	\$8,450,000	\$8,750,000
<i>Marketing Pieces Mailed</i>	9,000	9,000	9,250
<i>E-marketing Pieces Mailed</i>	4,500	4,750	5,000
In-Kind Donations	\$124,895	\$52,654	\$105,000
Total Fundraising Revenue	\$2,715,063	\$1,820,654	\$5,060,000
Engagement Activity			
New Donors	422	254	762
Cultivation and Stewardship Events	20	10	25
Communication Strategies			
<i>E-Newsletter</i>			
<i>Number of Campaigns Sent</i>	27	26	39
<i>Number of Subscribers</i>	2,236	2,902	3,652
<i>Number of Emails Sent</i>	15,874	48,111	60,000
<i>Average Open Rate</i>	28%	37%	25%
<i>Horizon Insert</i>	124,644	189,378	196,878

PUBLIC AFFAIRS & DEVELOPMENT	2017/18	2018/19	2020	2021
FULL TIME EQUIVALENT (FTE)	11.5	11.5	11.5	11.5



PUBLIC AFFAIRS AND DEVELOPMENT
2021 Budget

2020 Budget	2020 Estimate	2021 Request
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Funding Sources

General Corporate Fund Tax Levy	\$1,512,370	\$1,525,710	\$1,582,760
Retirement Fund Tax Levy	187,630	190,690	186,940
Other Revenue	40,240	25,600	15,040
Total Funding	1,740,240	1,742,000	1,784,740

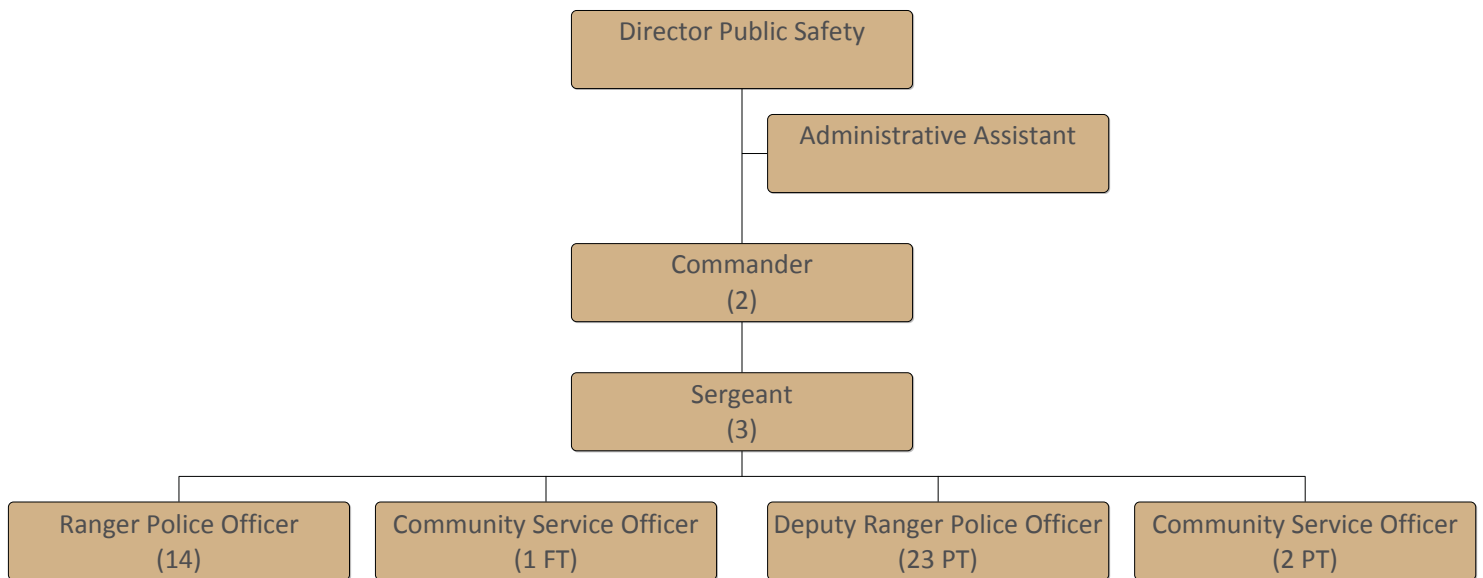
Expenditures

Salaries (11.5 FTE)	980,630	996,440	1,007,040
Benefits	148,250	162,760	180,170
Payroll taxes and IMRF costs	187,630	190,690	186,940
Commodities	87,240	80,750	94,050
Contractuals	336,490	311,360	316,540
Total Operating Expenses	1,740,240	1,742,000	1,784,740
Capital	0	0	0
Total Expenditures	\$1,740,240	\$1,742,000	\$1,784,740

	<u>2017/18 Actual</u>	<u>2018/19 Actual</u>	<u>2020 Budget</u>	<u>2020 Estimate</u>	<u>2021 Request</u>
Expenditures					
Personnel					
Salaries & Wages	844,885	1,311,029	943,070	951,270	968,890
Part Time Wages	15,981	46,186	34,260	42,000	35,340
Overtime Wages	2,119	639	180	550	190
Sick Pay Reimbursement	2,965	7,437	3,120	2,620	2,620
Health Insurance	145,862	212,061	148,250	162,760	180,170
Total Personnel	1,011,812	1,577,352	1,128,880	1,159,200	1,187,210
Commodities					
Office Supplies	1,448	3,728	2,500	1,780	3,000
Digital Supplies	2,379	5,097	2,500	2,500	2,300
Software	7,446	6,408	6,830	6,000	6,800
Computer Hardware	0	0	0	80	0
Postage	47,442	90,695	67,690	65,890	75,200
Operating Supplies	13,427	7,424	7,720	4,500	6,750
Total Commodities	72,142	113,352	87,240	80,750	94,050
Contractuals					
Computer Fees & Services	16,990	21,273	19,520	34,800	24,090
Consulting Fees	21,197	78,803	79,900	76,200	55,200
Advertising	1,973	3,961	2,500	1,500	2,000
Printing	73,091	116,322	95,560	90,080	97,500
Photography Services	5,580	5,877	5,000	5,000	5,000
Dues & Subscriptions	4,514	4,352	2,980	2,880	3,090
Telephone	3,406	9,309	6,290	5,020	5,300
Online Communications	15,893	24,811	19,400	17,400	19,400
Vehicle Replacement Charge	0	3,480	0	0	0
IT Replacement Charge	16,640	20,670	18,870	18,870	20,440
Professional Development	13,033	14,942	11,900	9,000	10,200
Mileage Reimbursement	770	285	750	330	500
Miscellaneous Contractuals	57,695	105,028	73,820	50,280	73,820
Total Contractuals	230,782	409,113	336,490	311,360	316,540
Total Operating Expenses	1,314,736	2,099,817	1,552,610	1,551,310	1,597,800

Private Donations & Sponsorship Revenue from the Preservation Foundation *	\$2,825,291	\$2,715,063	\$4,443,300	\$1,820,654	\$5,060,000
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* Funds are distributed throughout the budget as Donations and Grant Revenue



General Program Statement

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

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

Key Objectives for 2021

- Complete the accreditation process through the Illinois Law Enforcement Accreditation Program.
- 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.
- Evaluate and enhance the trailside safety education program to educate users about ordinances, proper trail etiquette and safety practices by expanding to major trail systems.
- Maintain working relations and expand opportunities to work with local fire and police departments to maximize and enhance capabilities of public safety for the preserves and Lake County community.
- Identify opportunities for implementation of community policing and problem-oriented policing procedures through the use of data to identify issues and to ensure the sustainability of the low crime rate and high levels of service presently provided.

- Continue identifying and eliminating known encroachments, mark all District boundaries and diligently monitor the boundaries for future encroachments.

PERFORMANCE MEASUREMENTS	2017-2018	2018-2019*	2020**	2021
	ACTUAL	ACTUAL	ESTIMATE	PROJECTED
Public Safety (Ranger) Response Activity	2,582	4,235	3,000	3,100
Preserve Gates Opened/Closed Daily	65	65	65	65
Picnic Permits	1,874	2,384	80	1,200
Annual Dog Permits	6,610	8,120	4,000	7,000
Daily Dog Permits	5,530	9,309	4,000	8,000
Annual Horse Permits	157	87	50	90
Youth Group Camping Permits	43	78	9	50
Model Airplane Permits	72	87	70	70

* Result of 18-month budget cycle July 1, 2018-December 31, 2019.

**2020 daily and annual dog, picnic, model airplane, and youth camping permits affected by COVID-19 pandemic shutdown.

FULL TIME EQUIVALENT (FTE)	2017/18	2018/19	2020	2021
	28.49	29.53	29.53	29.53

2020 Budget	2020 Estimate	2021 Request
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Funding Sources

General Corporate Fund Tax Levy	\$2,482,310	\$2,706,700	\$2,704,420
Retirement Fund Tax Levy	468,640	442,040	484,100
Permits	720,550	356,000	572,500
Other Revenues	74,940	47,930	43,850
Total Funding	3,746,440	3,552,670	3,804,870

Expenditures

Salaries (29.53 FTE)	2,422,050	2,284,580	2,540,030
Benefits	374,430	370,040	401,890
Payroll taxes and IMRF costs	468,640	442,040	484,100
Commodities	69,950	66,300	69,950
Contractuals	285,040	276,380	308,900
Total Operating Expenses	3,620,110	3,439,340	3,804,870
Capital	126,330	113,330	-
Total Expenditures	\$3,746,440	\$3,552,670	\$3,804,870

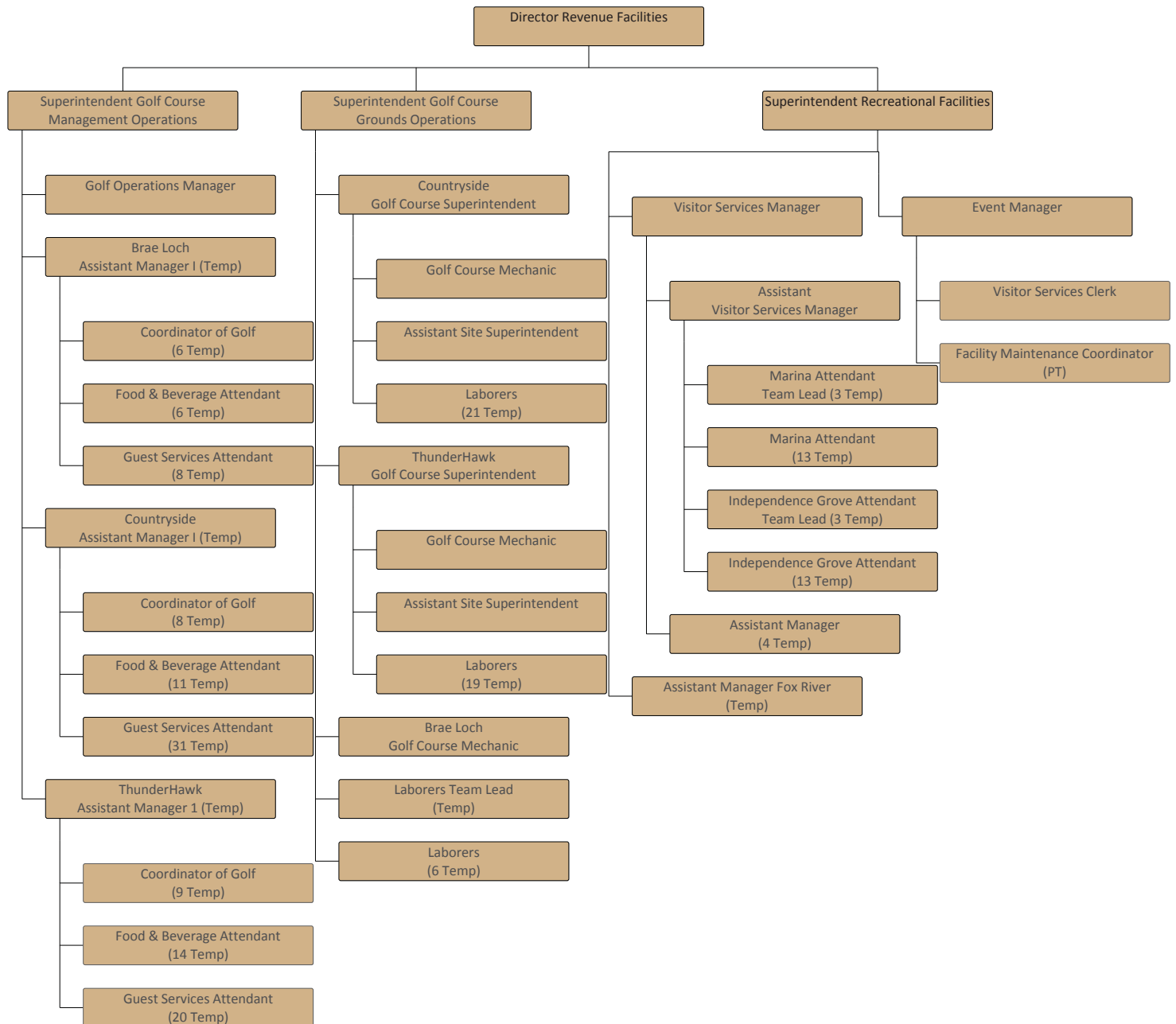


Budget Request for Fiscal Year 2021

1000 General Corporate Fund

Public Safety Department

	<u>2017/18 Actual</u>	<u>2018/19 Actual</u>	<u>2020 Budget</u>	<u>2020 Estimate</u>	<u>2021 Request</u>
Expenditures					
Personnel					
Salaries & Wages	1,677,166	2,583,914	1,935,420	1,797,950	2,041,880
Part Time Wages	317,485	546,545	387,360	387,360	398,980
Overtime Wages	73,552	138,275	87,770	87,770	87,770
Sick Pay Reimbursement	12,546	13,015	11,500	11,500	11,400
Health Insurance	316,100	490,842	374,430	370,040	401,890
Total Personnel	2,396,849	3,772,591	2,796,480	2,654,620	2,941,920
Commodities					
Office Supplies	3,126	6,214	3,200	3,000	3,200
Books, Periodicals, Manuals	0	4,539	250	200	250
Postage	3,565	4,176	3,500	8,100	3,500
Uniforms	29,472	53,105	33,000	30,000	33,000
Small Tools & Equipment	7,456	20,962	10,000	8,000	10,000
Operating Supplies	17,792	28,738	20,000	17,000	20,000
Total Commodities	61,411	117,734	69,950	66,300	69,950
Contractuals					
Computer Fees & Services	21,973	38,472	31,020	32,000	31,220
Merchant Credit Card Fees	30,687	36,672	32,500	30,000	32,500
Advertising	46	676	1,200	1,200	1,200
Printing	9,133	5,997	11,000	9,000	10,000
Dues & Subscriptions	2,025	3,870	3,000	2,500	4,170
Telephone	15,985	26,586	17,000	14,430	16,000
Repairs & Maint. Equipment	0	0	200	150	200
Vehicle Replacement Charge	97,000	145,500	71,480	71,480	95,070
IT Replacement Charge	10,100	19,630	19,380	19,380	19,560
Equipment Replacement Chrg	1,940	2,910	1,940	1,940	1,940
Certifications and Education	971	3,907	11,000	4,000	11,000
Professional Development	7,861	10,302	13,420	10,000	13,420
Mileage Reimbursement	369	595	500	300	500
Fees to County	60,000	60,000	60,000	60,000	60,000
Miscellaneous Contractuals	8,085	15,167	11,400	20,000	12,120
Total Contractuals	266,175	370,284	285,040	276,380	308,900
Total Operating Expenses	2,724,435	4,260,609	3,151,470	2,997,300	3,320,770
Capital					
Radio Equipment	0	0	110,330	110,330	0
Machinery & Tools	0	0	3,000	3,000	0
Total Capital	0	0	113,330	113,330	0
Total Expenditures	2,724,435	4,260,609	3,264,800	3,110,630	3,320,770



General Program Statement

The Revenue Facilities Department operates and manages the District's facilities, with an emphasis on revenue-generating programs while increasing services available to the public. The department is responsible for the management, operation and maintenance of three golf clubs (Brae Loch, Countryside, and ThunderHawk); the Fox River Marina, boat launch and boat storage operations; Independence Grove Beach, Marina, Visitors Center, and North Bay Pavilion; and the Greenbelt Cultural Center. The department also oversees the Concessionaire Agreement at Independence Grove and manages and coordinates Special Use Permits that are scheduled throughout the District.

Key Objectives for 2021

- Continue to develop more new strategies to increase participation numbers at all golf courses.
- Strategically grow the business and private rental program at Greenbelt Cultural Center and Thunderhawk Golf Club to maximize underutilized rental periods and maximize revenue-generating potential of the facilities.

Fox River Marina

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

PERFORMANCE MEASUREMENTS	2017/18 ACTUAL	2018/19 ACTUAL	2020 ESTIMATED	2021 PROPOSED
Boat Slip Lease Revenue	\$127,043	\$109,843	\$100,000	\$100,000
Boat Launch Revenue	\$30,090	\$44,351	\$19,000	\$21,000
Boat Storage Revenue	\$71,071	\$118,448	\$70,000	\$70,000

Golf

The Lake County Forest Preserves operate and maintain 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 course with a food and beverage service, a golf instructional program and a learning center. ThunderHawk is an award-winning 18-hole golf course with a 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 course with food and beverage service and a 200-

seat capacity special events facility. Fiscally responsible operations of the District's golf courses will be necessary to maintain a positive operating income. Expenses will continue to be analyzed for any additional savings, but an increase in operating income will need to come from increased operating revenues.

PERFORMANCE MEASUREMENTS	2017/18 ACTUAL	2018/19 ACTUAL	2020 ESTIMATED	2021 PROPOSED
Golf Play Revenue	\$2,250,431	\$3,246,960	\$2,321,030	\$2,567,500
Golf Cart Revenue	\$620,757	\$1,066,601	\$740,000	\$805,000
Golf Shop Revenue	\$153,669	\$245,869	\$122,500	\$159,000
Golf Range Revenue	\$140,881	\$235,380	\$123,000	\$145,000
Golf Food and Beverage	\$319,774	\$542,950	\$328,000	\$472,000

Greenbelt Cultural Center

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

Independence Grove

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

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

PERFORMANCE MEASUREMENTS	2017/18 ACTUAL	2018/19 ACTUAL	2020 ESTIMATED	2021 PROPOSED
Boat Rental Revenue	\$263,392	\$406,628	\$0	\$270,000
Beach Attendance Revenue	\$66,445	\$97,293	\$0	\$62,000
Parking Fee Revenue	\$86,986	\$143,776	\$40,000	\$101,000
Concessionaire Revenue	\$492,748	\$801,398	\$20,000	\$475,000
Site Rental Revenue	\$60,249	\$104,205	\$1,550	\$63,000

REVENUE FACILITIES	2017/18	2018/19	2020	2021
FULL TIME EQUIVALENT (FTE)	78.81	79.03	66.63*	64.98

* Decrease in the 2020 FTE was due to a restructuring of departments.



REVENUE FACILITIES (Excluding Golf)
2021 Budget

2020 Budget	2020 Estimate	2021 Request
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Funding Sources

General Corporate Fund Tax Levy	\$0	\$548,630	\$0
Retirement Fund Tax Levy	130,450	83,680	120,350
Grants & Donations	6,500	-	6,500
Land and Building Rentals	339,000	93,650	253,000
Easements and License	24,600	24,600	-
Charges for Service and Sales	543,550	241,100	503,550
Permits	42,100	1,700	37,100
Programs and Admissions	178,000	40,000	101,000
Concessionaire Revenue	475,000	20,000	475,000
Other Revenue	400	410	400
Total Funding	1,739,600	1,053,770	1,496,900

Expenditures

Salaries (12.60 FTE)	674,170	432,430	631,440
Benefits	107,750	107,770	109,880
Payroll taxes and IMRF costs	130,450	83,680	120,350
Commodities	105,150	43,290	98,770
Contractuals	480,820	386,600	208,420
Total Operating Expenses	1,498,340	1,053,770	1,168,860

Capital	0	0	0
Total Expenditures	\$1,498,340	\$1,053,770	\$1,168,860

	2020 Budget	2020 Estimate	2021 Request
Revenues			
Golf Operation Revenues	3,914,050	3,649,915	4,248,950
Retirement Fund Tax Levy	0	0	0
Total Operating Revenues	3,914,050	3,649,915	4,248,950
Expenses			
Salaries (52.38 FTE)	1,760,350	1,639,330	1,865,220
Benefits	195,540	195,540	208,705
Payroll taxes and IMRF costs	307,770	293,920	314,590
Commodities	798,100	759,615	823,800
Contractuals	739,820	742,950	803,850
Total Operating Expenses	3,801,580	3,631,355	4,016,165
Operating Income	\$112,470	\$18,560	\$232,785
Non-Operating Financial Activity			
Other Funding Sources			
Investment Income (Golf Fund)	31,100	31,100	31,100
Other Expenses			
Capital	(142,879)	(74,163)	(465,000)
	(\$111,779)	(\$43,063)	(\$433,900)
Net Cash Generated (Loss)	\$691	(\$24,503)	(\$201,115)

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



Budget Request for Fiscal Year 2021
1000 General Corporate
Revenue Facilities Department

	<u>2017/18 Actual</u>	<u>2018/19 Actual</u>	<u>2020 Budget</u>	<u>2020 Estimate</u>	<u>2021 Request</u>
Revenues					
Sale of Fixed Assets	2,621	9,339	0	0	0
Land & Building Leases	142,136	330,050	288,000	57,650	253,000
Miscellaneous Revenue	3,777	4,018	400	410	400
District Housing Rental	69,094	71,902	51,000	36,000	0
Concessionaire Revenue	492,748	801,398	475,000	20,000	475,000
Licenses	23,088	35,652	24,600	24,600	0
Admissions-Beach	64,333	93,166	75,000	0	0
Punch Card Admissions	2,112	4,128	2,000	0	0
Donations	0	18,050	6,500	0	6,500
Picnic Permits	3,759	5,310	3,500	50	3,500
Special Use Permits	31,830	44,811	35,000	1,650	30,000
Fishing Permits	2,313	3,569	3,600	0	3,600
Equipment Rental	267,676	413,668	275,000	0	270,000
Packaged Sales	3,148	5,868	3,050	0	2,050
Banquet Food Sales	0	0	0	0	0
Food and Beverage Sales	9,330	13,923	11,000	0	8,000
Seasonal Marina Slip-Resident	66,037	62,308	60,000	60,000	55,000
Seasonal Marina Slip-Non Res	60,256	47,527	60,000	46,500	45,000
Daily Slip Fee	750	1,400	500	2,000	500
Daily Boat Launch Non-Resident	2,990	4,953	3,000	2,000	3,000
Daily Boat Launch Pass	13,258	19,291	16,000	16,000	16,000
Boat Storage	71,071	118,448	70,000	70,000	70,000
Marina Store Sales	3,205	3,983	3,000	0	3,000
Boat In/Out Service	25,784	25,225	25,000	24,000	25,000
Trailer Storage	225	710	2,000	5,600	4,000
Parking Fees	86,986	143,776	101,000	40,000	101,000
Daily Boat Launch Pass-Non Res	13,842	20,108	15,000	15,000	2,000
Total Revenues	\$1,462,369	\$2,302,581	\$1,609,150	\$421,460	\$1,376,550
Expenditures					
Personnel					
Salaries & Wages	365,971	697,071	423,720	415,330	437,210
Part Time Wages	225,023	330,055	248,350	15,000	192,210
Overtime Wages	224	1,628	0	0	0
Sick Pay Reimbursement	2,042	3,902	2,100	2,100	2,100
Health Insurance	95,610	174,452	107,750	107,770	109,800
Total Personnel	688,870	1,207,108	781,920	540,200	741,320
Commodities					
Office Supplies	1,654	2,425	2,400	900	2,400
Furniture & Equipment	11,193	16,880	9,000	0	9,000
Postage	248	139	370	220	370
Uniforms	5,992	8,195	6,400	500	4,500
Small Tools & Equipment	504	3,334	800	400	800
Building Maint. Supplies	1,302	2,527	7,700	2,300	7,700
Equipment Maint. Supplies	43,074	54,687	43,500	28,100	43,500
Operating Supplies	21,707	34,320	24,700	10,870	21,700
Cost of Goods Sold	11,292	16,990	10,280	0	8,800
Total Commodities	96,966	139,497	105,150	43,290	98,770



Budget Request for Fiscal Year 2021
1000 General Corporate
Revenue Facilities Department

	2017/18 Actual	2018/19 Actual	2020 Budget	2020 Estimate	2021 Request
Contractuals					
Engineering Fees	0	30,415	0	0	0
Computer Fees & Services	0	474	500	0	500
Consulting Fees	0	0	0	0	0
Merchant Credit Card Fees	13,232	24,506	18,000	5,600	18,000
Advertising	1,875	1,226	1,200	500	1,200
Printing	3,835	2,742	2,940	1,800	2,940
Dues & Subscriptions	837	1,446	1,180	1,180	1,180
Licenses & Permits	170	0	180	0	0
Natural Gas	61,833	92,772	66,700	63,100	13,460
Electricity	161,425	255,132	184,700	169,000	35,000
Telephone	23,937	36,814	26,240	23,400	24,580
Water & Sewer	17,641	29,835	18,800	17,500	5,500
Pest Control	4,939	6,630	6,460	6,460	500
Repairs & Maint. Building	29,211	55,166	44,090	40,280	10,700
Repairs & Maint. Equipment	12,842	29,679	18,300	9,400	11,300
Equipment Rental	28,146	7,354	8,770	4,670	8,770
Vehicle Replacement Charge	2,640	7,410	2,270	2,270	2,410
IT Replacement Charge	15,100	22,050	18,130	18,130	18,040
Certifications and Education	0	70	60	60	60
Professional Development	3,848	11,307	11,000	1,830	10,000
Mileage Reimbursement	3,881	9,030	6,380	5,590	6,380
Real Estate & Drainage Taxes	5,880	5,656	6,000	6,000	0
Miscellaneous Contractuals	43,545	90,210	38,920	9,830	37,900
Total Contractuals	434,817	719,924	480,820	386,600	208,420
Total Operating Expenses	1,220,653	2,066,529	1,367,890	970,090	1,048,510
Net Tax Levy Impact	(241,716)	(236,052)	(241,260)	548,630	(328,040)



Lake County Forest Preserves

Budget Request for Fiscal Year 2021 1000 General Corporate Fund Revenue Revenue Facilities - Fox River Marina

	<u>2017/18 Actual</u>	<u>2018/19 Actual</u>	<u>2020 Budget</u>	<u>2020 Estimate</u>	<u>2021 Request</u>
Revenues					
Miscellaneous Revenue	140	6	100	380	100
Seasonal Marina Slip-Resident	66,037	62,308	60,000	60,000	55,000
Seasonal Marina Slip-Non Res	60,256	47,527	60,000	46,500	45,000
Daily Slip Fee	750	1,400	500	2,000	500
Daily Boat Launch Non-Resident	2,990	4,953	3,000	2,000	3,000
Daily Boat Launch Pass	13,258	19,291	16,000	16,000	16,000
Boat Storage	71,071	118,448	70,000	70,000	70,000
Boat In/Out Service	25,784	25,225	25,000	24,000	25,000
Trailer Storage	225	710	2,000	5,600	4,000
Daily Boat Launch Pass-Non Res	13,842	20,108	15,000	15,000	2,000
Total Revenues	\$254,353	\$299,976	\$251,600	\$241,480	\$220,600
Expenditures					
Personnel					
Salaries & Wages	14,296	23,356	16,440	16,430	16,930
Part Time Wages	26,525	43,884	27,520	0	28,350
Sick Pay Reimbursement	204	339	210	210	210
Health Insurance	2,359	2,554	2,900	2,920	3,000
Total Personnel	43,384	70,133	47,070	19,560	48,490
Commodities					
Office Supplies	256	476	500	500	500
Postage	44	30	70	70	70
Uniforms	163	147	200	200	200
Small Tools & Equipment	0	2,825	400	400	400
Building Maint. Supplies	0	0	300	300	300
Equipment Maint. Supplies	6,584	5	9,000	9,000	9,000
Operating Supplies	15	515	300	390	300
Total Commodities	7,062	3,998	10,770	10,860	10,770
Contractuals					
Merchant Credit Card Fees	3,663	4,502	4,000	3,000	4,000
Printing	2,028	974	1,500	1,500	1,500
Telephone	1,850	2,954	1,920	1,230	1,280
Equipment Rental	1,165	1,574	1,170	1,170	1,170
IT Replacement Charge	1,050	1,500	1,260	1,260	1,390
Mileage Reimbursement	0	0	300	300	300
Miscellaneous Contractuals	0	2,000	2,000	2,000	2,000
Total Contractuals	9,756	13,504	12,150	10,460	11,640
Total Expenditures	60,202	87,635	69,990	40,880	70,900
Net Tax Levy Impact	(194,151)	(212,341)	(181,610)	(200,600)	(149,700)



Budget Request for Fiscal Year 2021
1000 General Corporate
Revenue Facilities - Independence Grove

	2017/18 Actual	2018/19 Actual	2020 Budget	2020 Estimate	2021 Request
Revenues					
Sale of Fixed Assets	2,621	9,339	0	0	0
Land & Building Leases	60,249	104,205	63,000	1,550	63,000
Miscellaneous Revenue	3,581	3,922	200	30	200
Concessionaire Revenue	492,748	801,398	475,000	20,000	475,000
Admissions-Beach	64,333	93,166	75,000	0	0
Punch Card Admissions	2,112	4,128	2,000	0	0
Donations	0	18,050	6,500	0	6,500
Picnic Permits	3,759	5,310	3,500	50	3,500
Fishing Permits	2,313	3,569	3,600	0	3,600
Equipment Rental	267,676	413,668	275,000	0	270,000
Packaged Sales	3,148	5,868	3,050	0	2,050
Food and Beverage Sales	9,330	13,923	11,000	0	8,000
Marina Store Sales	3,205	3,983	3,000	0	3,000
Parking Fees	86,986	143,776	101,000	40,000	101,000
Total Revenues	\$1,002,061	\$1,624,305	\$1,021,850	\$61,630	\$935,850
Expenditures					
Personnel					
Salaries & Wages	134,705	235,952	147,110	147,110	151,540
Part Time Wages	165,810	240,218	204,030	10,000	146,040
Overtime Wages	191	837	0	0	0
Sick Pay Reimbursement	817	2,126	840	840	840
Health Insurance	54,041	89,069	59,830	59,830	61,110
Total Personnel	355,564	568,202	411,810	217,780	359,530
Commodities					
Office Supplies	1,251	1,640	1,500	300	1,500
Furniture & Equipment	11,193	14,591	9,000	0	9,000
Postage	107	15	150	0	150
Uniforms	5,829	8,048	6,200	300	4,300
Small Tools & Equipment	504	509	400	0	400
Building Maint. Supplies	861	226	6,000	1,000	6,000
Equipment Maint. Supplies	36,490	54,682	34,500	19,100	34,500
Operating Supplies	19,983	29,218	20,400	6,780	17,400
Cost of Goods Sold	11,292	16,990	10,280	0	8,800
Total Commodities	87,510	125,919	88,430	27,480	82,050
Contractuals					
Merchant Credit Card Fees	8,590	15,574	10,000	2,000	10,000
Advertising	300	531	800	100	800
Printing	1,500	1,741	1,300	200	1,300
Dues & Subscriptions	314	903	640	640	640
Natural Gas	7,962	12,642	8,100	8,100	8,260
Electricity	10,659	15,788	11,200	8,000	11,500
Telephone	4,780	7,529	5,020	6,240	6,600
Water & Sewer	2,908	3,722	2,800	3,200	3,500
Repairs & Maint. Building	4,044	5,340	3,700	1,000	3,700
Repairs & Maint. Equipment	976	3,153	2,800	400	2,800
Equipment Rental	24,940	4,006	4,600	3,000	4,600
IT Replacement Charge	6,520	10,500	8,820	8,820	8,970
Certifications and Education	0	70	60	60	60
Professional Development	723	1,692	4,000	1,480	4,000
Mileage Reimbursement	131	0	100	310	100
Miscellaneous Contractuals	30,859	67,764	25,400	6,830	25,400
Total Contractuals	105,206	150,955	89,340	50,380	92,230
Total Operating Expenses	548,280	845,076	589,580	295,640	533,810
Net Tax Levy Impact	(453,781)	(779,229)	(432,270)	234,010	(402,040)



Budget Request Fiscal Year 2021
1000 General Corporate Fund Revenue
Revenue Facilities - Greenbelt Center

	2017/18 Actual	2018/19 Actual	2020 Budget	2020 Estimate	2021 Request
Revenues					
Land & Building Leases	44,942	173,345	190,000	21,100	190,000
Miscellaneous Revenue	56	90	100	0	100
Total Revenues	\$44,998	\$173,435	\$190,100	\$21,100	\$190,100
Expenditures					
Personnel					
Salaries & Wages	26,554	151,639	139,000	139,470	150,930
Part Time Wages	26,834	20,455	16,800	5,000	17,820
Overtime Wages	33	791	0	0	0
Sick Pay Reimbursement	613	1,018	630	630	630
Health Insurance	6,419	32,474	33,190	33,190	34,010
Total Personnel	60,453	206,377	189,620	178,290	203,390
Commodities					
Office Supplies	147	309	400	100	400
Furniture & Equipment	0	2,289	0	0	0
Postage	0	0	50	50	50
Building Maint. Supplies	441	2,301	1,400	1,000	1,400
Operating Supplies	1,709	3,561	2,500	2,200	2,500
Total Commodities	2,297	8,460	4,350	3,350	4,350
Contractuals					
Computer Fees & Services	0	474	500	0	500
Merchant Credit Card Fees	979	4,430	4,000	600	4,000
Advertising	1,575	695	400	400	400
Printing	307	27	140	100	140
Dues & Subscriptions	0	15	0	0	0
Licenses & Permits	170	0	180	0	0
Natural Gas	5,054	7,466	5,100	4,000	5,200
Electricity	22,193	30,940	23,500	21,000	23,500
Telephone	15,384	23,085	17,300	14,160	14,840
Water & Sewer	1,785	3,637	3,000	1,300	2,000
Pest Control	0	0	500	500	500
Repairs & Maint. Building	4,686	17,344	7,000	3,280	7,000
Repairs & Maint. Equipment	5,524	20,421	8,500	2,000	8,500
Equipment Rental	2,041	1,774	3,000	500	3,000
IT Replacement Charge	5,370	6,630	4,930	4,930	5,500
Mileage Reimbursement	0	265	280	280	280
Miscellaneous Contractuals	12,686	20,159	10,500	1,000	10,500
Total Contractuals	77,754	137,362	88,830	54,050	85,860
Total Operating Expenses	140,504	352,199	282,800	235,690	294,600
 Net Tax Levy Impact	 95,506	 178,764	 92,700	 214,590	 104,500

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 \$18,869,740 or 0.48% lower than the prior-year budget of \$18,961,530. Revenues for 2021 are projected to decline due to the impact of the COVID-19 pandemic and could be even lower if the pandemic and impact on the economy continue past the first or second quarter of 2021. Cost-saving measures that are in place for 2020 will continue into 2021 as the pandemic and the impact on the economy continue to play out.

- **Property Taxes** – The tax levy rate for 2019 is estimated at 56 cents per \$1,000 of equalized assessed value due to levy caps. The 2019 property tax revenue of \$15,411,760 is based on an increase of 0.5% on the Equalized Assessed Valuation for 2020 and a 2.3% consumer price index. 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. 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. Preliminary property value numbers for 2020 indicate that they will only grow by 0.5%. Replacement tax revenues are budgeted at a lower amount than the previous year because of the impact of the COVID-19 pandemic on the local economy.
- **Non-Tax Revenues** - Total non-tax revenues from interest, rentals, licenses, and permits, charges for services and sales, concessionaire revenue, and other revenues, are budgeted at \$2,657,980 which is 12.7% lower than last year's budget. Many of the programs and services that the District offers have been restricted by the State of Illinois to combat the pandemic. As restrictions are eased revenues should return to pre-pandemic levels however this will take time.

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

	FY 2020		FY 2021		Amount	
	<u>Budget</u>	<u>% of Total</u>	<u>Budget</u>	<u>% of Total</u>	<u>Change</u>	<u>% Change</u>
Property Taxes	\$15,016,640	79.20%	\$15,411,760	81.67%	\$395,120	2.63%
Replacement Tax	900,000	4.75%	800,000	4.24%	(100,000)	-11.11%
Grants and Donations	43,000	0.23%	38,600	0.20%	(4,400)	-10.23%
Land and Building Rentals	343,440	1.81%	334,280	1.77%	(9,160)	-2.67%
Charges for Service and Sales	624,150	3.29%	596,900	3.16%	(27,250)	-4.37%
Permits	762,650	4.02%	609,600	3.23%	(153,050)	-20.07%
Easement and Licenses	36,600	0.19%	37,200	0.20%	600	1.64%
Programs and Admissions	324,650	1.71%	201,950	1.07%	(122,700)	-37.79%
Investment Income	260,000	1.37%	260,000	1.38%	0	0.00%
Concessionaire Revenue	475,000	2.51%	475,000	2.52%	0	0.00%
Other Revenue	175,400	0.93%	104,450	0.55%	(70,950)	-40.45%
	<u>\$18,961,530</u>	100.00%	<u>\$18,869,740</u>	100.00%	<u>(\$91,790)</u>	-0.48%

The General Corporate Fund operating budget is \$18,848,305 or 2.1 % lower than the prior-year budget of \$18,453,058. Some of the issues affecting expenditures in FY 2021 are as follows:

- **Personnel** – Salaries and benefits increased 3% to \$14,124,370 as a result of increased wages and benefits costs. The budget includes a 2.50% salary increase, a \$290,000 vacancy/force reduction factor, and a decrease of 3.12 full-time equivalent positions (FTE's). The District is proposing to close down its beach operations at the Independence Grove Preserve. The part-time seasonal positions being

eliminated account for most of the reduction in FTE's (2.82). The Education department underwent a reorganization that eliminated several seasonal and temporary part-time positions to add 1 full-time position. This was a net reduction of 1.3 FTE's. During the past few years, several preserves have been improved and opened up to the public. This has created the need for additional maintenance staff and ranger patrols. One full-time grounds maintenance position has been added to the inventory. A new full-time ranger police officer that had been added to last year's budget, contingent on the receipt of a federal COPS grant, has been fully funded this year without the expectation of receiving a grant. Due to the uncertainty caused by the pandemic existing vacant positions and newly added positions will remain unfilled until restrictions from the pandemic are eased and revenues return to normal levels.

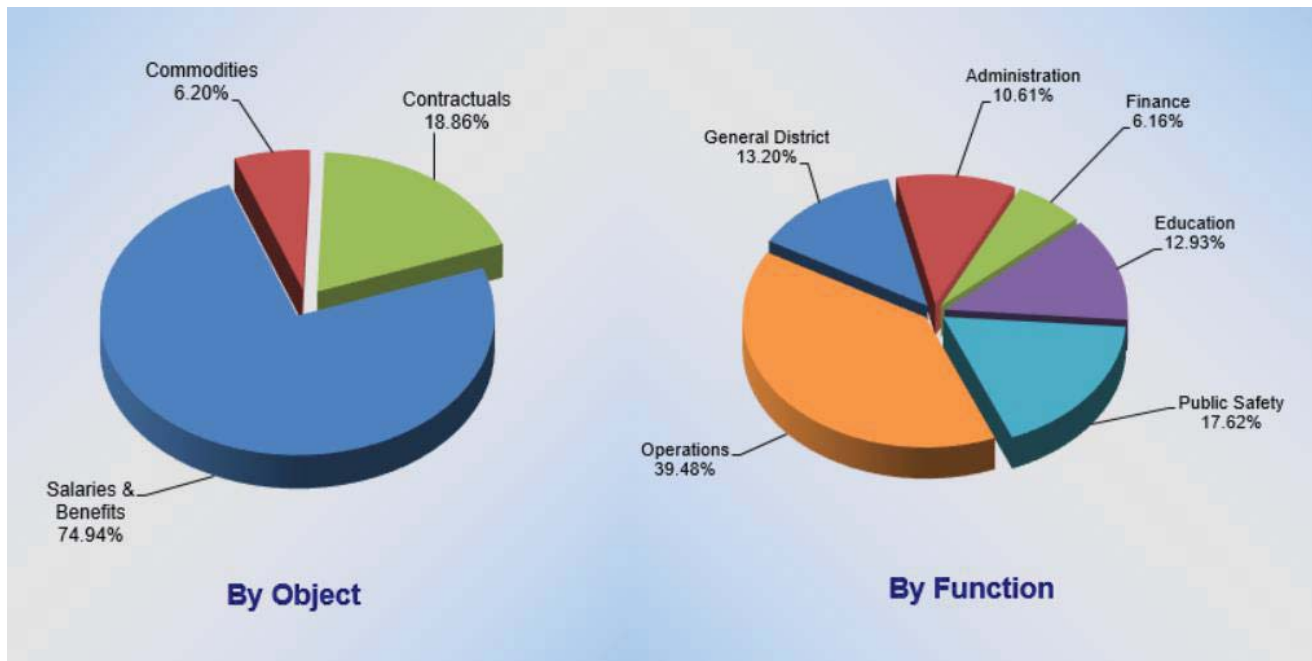
- **Commodities** – Commodities decreased \$6,550 or 0.6%. The decrease is due to a variety of reductions in various areas. In addition to that, a planned revitalization of one of our preserves will prevent a major education program from taking place in FY2021.
- **Contractuals** – Contractuals decreased \$14,113 or 0.4%. The decrease in contractuals is due in large part to a reduction in telephone expenses. The district completed an inventory of phone lines and was able to terminate un-used lines. In addition to that, the District converted landlines for alarm systems to radio systems for a fraction of the cost. Consulting fees were also reduced with this budget by over \$60,000.

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

	<u>FY 2020 Budget</u>	<u>% of Total</u>	<u>FY 2021 Budget</u>	<u>% of Total</u>	<u>Amount Change</u>	<u>% Change</u>
<u>OPERATING BUDGET BY OBJECT:</u>						
Salaries & Benefits	\$13,708,460	74.3%	\$14,124,370	74.9%	\$415,910	3.0%
Commodities	1,176,040	6.4%	1,169,490	6.2%	(6,550)	-0.6%
Contractuals	3,568,558	19.3%	3,554,445	18.9%	(14,113)	-0.4%
Total Operating Budget	<u>\$18,453,058</u>	100.0%	<u>\$18,848,305</u>	100.0%	<u>\$395,247</u>	2.1%

	<u>FY 2020 Budget</u>	<u>% of Total</u>	<u>FY 2021 Budget</u>	<u>% of Total</u>	<u>Amount Change</u>	<u>% Change</u>
<u>OPERATING BUDGET BY FUNCTION:</u>						
General District	\$2,467,133	13.4%	\$2,488,130	13.2%	\$20,997	0.9%
Administration	1,996,190	10.8%	1,999,125	10.6%	2,935	0.1%
Finance	1,127,120	6.1%	1,161,250	6.2%	34,130	3.0%
Education	2,406,575	13.0%	2,437,525	12.9%	30,950	1.3%
Public Safety	3,151,470	17.1%	3,320,770	17.6%	169,300	5.4%
Operations	7,304,570	39.6%	7,441,505	39.5%	136,935	1.9%
Total Operating Budget	<u>\$18,453,058</u>	100.0%	<u>\$18,848,305</u>	100.0%	<u>\$395,247</u>	2.1%

**General Corporate Fund
2021 Operating Expenditures - \$18,848,305**



- **Capital Expenditures** – The capital budget includes projects totaling \$1,337,156. These projects include:
 - Capital Improvement Program (CIP) projects; habitat restoration, preserve tree planting and reforestation, and ADA improvements
 - Equipment additions; trailer replacements and a work truck are being added to the fleet
- **Interfund Transfers and Debt Service** - The General Corporate Fund will transfer monies from operations and fund balance to other funds as follows:
 - Transfer to the Capital Facilities Improvement Fund for future facility enhancements: \$200,000



Lake County Forest Preserves

Budget Request for Fiscal Year 2021 1000 General Corporate Fund

	2017/18 Actual	2018/19 Actual	2020 Budget	2020 Estimate	2021 Request
Revenues					
Property Tax	15,485,437	20,691,404	15,016,640	14,866,640	15,411,760
Replacement Tax	869,664	1,464,206	900,000	1,000,000	800,000
Interest from Investments	199,379	692,442	260,000	337,830	260,000
Interest from Tax Distribution	10,062	20,209	0	0	0
Gain/Loss Due to MV Adj	0	307,436	0	0	0
Sale of Fixed Assets	0	13,766	5,000	5,000	5,000
Insurance Claim	33,343	0	0	0	0
Lake County Fuel Revenue	46,518	72,259	40,000	40,000	40,000
Land & Building Leases	84,292	236,510	229,440	56,480	228,880
Miscellaneous Revenue	92,720	163,116	86,400	39,000	43,650
District Housing Rental	69,094	71,902	51,000	36,000	42,400
Licenses	35,088	53,652	36,600	36,600	37,200
General Program Fees	51,818	72,630	51,450	6,670	49,100
Youth Program Fees	37,575	51,474	35,200	7,460	12,850
Research Services	50	489	600	600	600
Admissions	18,409	68,522	45,000	10,000	39,000
Admissions-Large Programs	18,877	7,463	15,000	0	0
Administrative Fee	23,895	29,756	40,200	25,560	15,000
Traveling Exhibit Permit Fees	0	0	0	0	18,000
Donations	47,338	135,379	36,500	60,640	32,100
State Grant	0	0	0	750,000	0
Picnic Permits	139,348	210,850	140,000	3,000	40,000
Camping Permits	3,315	4,382	3,250	(600)	1,500
Dog Permits	407,992	528,003	410,000	310,000	380,000
Daily Dog Permits	133,983	204,135	130,000	21,400	130,000
Horse Permits	13,210	17,220	15,000	9,850	9,000
Model Aircraft Permits	3,200	4,000	3,300	1,800	3,000
Special Use Permits	32,160	45,839	35,000	1,700	30,000
Vendor Permits	24,550	28,400	19,000	10,500	9,000
Fines	5,019	3,617	4,500	2,000	2,500
Ordinance Violations	37,892	46,073	39,000	41,000	38,000
Merchandise Sales	10,711	55,521	40,000	6,000	34,750
Independence Grove	1,002,061	1,624,305	1,021,850	61,630	935,850
Fox River Marina	254,353	299,976	251,600	241,480	220,600
Total Revenues	\$19,191,353	27,224,936	\$18,961,530	17,988,240	18,869,740
Expenditures					
Personnel					
Salaries & Wages	8,991,731	14,486,391	10,327,150	10,015,060	10,728,610
Part Time Wages	928,162	1,531,993	1,132,700	841,000	1,058,600
Overtime Wages	158,125	238,464	159,850	163,170	159,860
Sick Pay Reimbursement	61,078	64,388	34,540	38,960	35,960
Commissioners Salaries	84,740	127,500	85,000	85,000	85,000
Budgeted Salary Adjustment	0	0	(290,000)	0	(290,000)
Health Insurance	1,925,932	3,035,028	2,259,220	2,120,330	2,346,340
Total Personnel	12,149,768	19,483,764	13,708,460	13,263,520	14,124,370



Lake County Forest Preserves

Budget Request for Fiscal Year 2021 1000 General Corporate Fund

	2017/18 Actual	2018/19 Actual	2020 Budget	2020 Estimate	2021 Request
Commodities					
Office Supplies	25,426	35,662	22,520	19,530	20,905
Furniture & Equipment	11,193	16,901	9,300	1,500	9,300
Digital Supplies	2,379	5,097	2,500	2,500	2,300
Software	19,079	8,109	14,830	14,000	21,800
Computer Hardware	19,307	6,159	12,500	12,660	13,000
Books, Periodicals, Manuals	312	5,204	900	580	750
Postage	63,851	109,438	87,320	89,690	95,170
Gasoline & Oil	223,960	372,304	260,000	220,000	270,000
Uniforms	51,180	85,007	59,820	50,470	54,220
Small Tools & Equipment	30,405	56,191	31,200	28,800	31,200
Building Maint. Supplies	106,578	204,073	132,700	127,300	132,700
Ground Maint. Supplies	83,777	128,072	97,000	97,060	92,000
Equipment Maint. Supplies	102,113	141,273	97,000	84,710	97,000
Vehicle Maint. Supplies	50,981	72,971	40,000	40,000	40,000
Inventory Variances	(2,873)	4,004	1,000	1,000	1,000
Landscaping, Trees, Shrubs	1,117	2,927	2,000	2,000	2,000
Operating Supplies	240,541	344,400	234,740	238,440	222,720
Employee Recognition	31,684	49,880	36,930	22,930	35,375
Cost of Goods Sold	22,864	45,358	33,780	3,300	28,050
Total Commodities	1,083,874	1,693,030	1,176,040	1,056,470	1,169,490
Contractuals					
Legal Fees	316,511	420,839	298,000	298,000	298,000
Engineering Fees	0	30,415	0	0	0
Computer Fees & Services	228,608	347,368	291,940	308,200	315,840
Consulting Fees	91,473	339,608	226,923	148,300	163,200
Merchant Credit Card Fees	47,991	68,207	56,200	37,950	55,300
Advertising	57,412	86,095	70,500	66,850	69,900
Printing	123,916	167,871	151,590	128,450	150,030
Photography Services	7,780	6,377	6,500	5,500	6,000
Dues & Subscriptions	24,875	36,330	31,180	28,730	30,100
Licenses & Permits	11,760	12,597	10,640	10,460	8,765
Natural Gas	70,838	101,840	72,400	67,900	71,850
Electricity	334,005	495,856	353,000	318,660	354,650
Telephone	203,220	382,897	252,360	183,695	198,270
Water & Sewer	20,733	33,159	20,900	18,900	20,020
Disposal Services	51,704	82,610	61,300	56,500	61,300
Pest Control	6,318	9,812	8,390	8,680	8,670
Online Communications	88,456	141,442	113,600	111,600	109,800
Repairs & Maint. Building	82,026	173,572	116,665	109,180	135,210
Repairs & Maint. Grounds	141,170	201,971	165,300	165,300	166,480
Repairs & Maint. Equipment	69,062	125,853	73,710	63,800	71,030
Repairs & Maint. Vehicles	13,590	10,017	10,000	10,000	10,000
Equipment Rental	61,463	65,875	50,700	39,310	42,410
Vehicle Replacement Charge	210,320	378,570	205,580	206,610	265,610
IT Replacement Charge	174,770	262,390	227,880	227,880	239,950
Equipment Replacement Chrg	84,810	144,780	111,210	111,210	114,100
Legislative Expenses	24,647	37,125	29,600	25,300	29,600
Certifications and Education	4,240	11,220	17,030	10,100	18,640
Professional Development	62,685	108,479	113,020	57,520	111,120
Mileage Reimbursement	10,450	15,494	13,910	8,770	11,930
Real Estate & Drainage Taxes	5,880	5,656	6,000	6,000	6,000
Fees to County	152,056	102,735	103,560	98,680	98,810
Miscellaneous Contractuals	258,670	546,186	298,970	243,820	311,860
Total Contractuals	3,041,439	4,953,246	3,568,558	3,181,855	3,554,445
Total Operating Expenses	16,275,081	26,140,040	18,453,058	17,501,845	18,848,305



Lake County Forest Preserves

Budget Request for Fiscal Year 2021 1000 General Corporate Fund

	2017/18 Actual	2018/19 Actual	2020 Budget	2020 Estimate	2021 Request
Capital					
Capital Imprvmnts-Preserves	579,606	53,677	2,157,844	1,155,380	1,288,156
Motor Vehicles	0	0	0	0	35,000
Heavy Equipment	0	55,681	30,000	29,750	12,000
Radio Equipment	0	0	110,330	110,330	0
Office Equipment	0	29,343	0	0	0
Computer Hardware	0	64,310	0	0	0
Computer Software	0	61,242	5,800	5,800	0
Machinery & Tools	0	0	3,000	3,000	0
Miscellaneous Capital	2,277	14,594	2,000	1,700	2,000
Total Capital	581,883	278,847	2,308,974	1,305,960	1,337,156
Total Expenditures	17,255,934	26,408,855	20,762,032	18,807,805	20,185,461
Revenue Excess (Deficit) over Expenditures	1,935,419	816,081	(1,800,502)	(819,565)	(1,315,721)
Funding Transfer to Capital Fac.	200,000	200,000	200,000	200,000	200,000
Debt Service 2008C Certificates	725,631	367,187	0	0	0
Beginning Fund Balance	22,639,598	23,649,373	23,973,370	23,898,608	22,879,043
Ending Fund Balance	\$23,649,373	\$23,898,608	\$22,309,728	\$22,879,043	\$21,363,322

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 official's errors and omissions coverage, employment practices and employee benefits, law enforcement liability, liquor liability (Dram Shop), workers compensation, property (including buildings/contents, vehicles, machinery), outbreak expense, volunteer medical accident and other coverage (unemployment compensation, pollution liability 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 2021

- Protect people, property, and resources from the identifiable and controllable risk of loss.
- Enhance the District's Safety Training Program through individualized training programs for each department.
- Continue to empower all employees to take an active role in the District's safety performance.
- Conduct job task analysis to look for engineering or administrative controls to minimize risk and increase worker confidence.
- Maintain an adequate fund balance for emergencies to protect the District from a major loss.

PERFORMANCE MEASUREMENTS	2017/18 ACTUAL	2018/19 ACTUAL	2020 ESTIMATED	2021 PROJECTED
Liability Claims	5	1	1	1
Completed Job Task Observations and Analysis	8	43	110	110
Incident Rate (calculated based on a calendar year)	8 (2018)	7.33 (2019)	5	4



Lake County Forest Preserves

Budget Request for Fiscal Year 2021 2300 Insurance Fund

	2017/18 Actual	2018/19 Actual	2020 Budget	2020 Estimate	2021 Request
Revenues					
Property Tax Levy	942,738	1,177,418	1,516,830	1,516,830	1,264,460
Interest from Investments	12,894	101,796	20,000	20,000	20,000
Insurance Claim	21,562	16,009	0	10,000	0
Miscellaneous Revenue	1,500	3,000	1,500	80,700	1,500
Total Revenues	\$978,694	\$1,298,223	\$1,538,330	\$1,627,530	\$1,285,960
Expenditures					
Personnel					
Salaries & Wages	113,132	205,721	186,760	189,390	194,750
Overtime Wages	0	11	0	110	0
Sick Pay Reimbursement	1,525	964	800	1,530	500
Health Insurance	12,036	18,911	23,150	9,020	32,280
Total Personnel	126,693	225,607	210,710	200,050	227,530
Commodities					
Operating Supplies	67,517	70,376	72,000	72,000	72,000
Total Commodities	67,517	70,376	72,000	72,000	72,000
Contractuals					
Legal Fees	0	0	2,500	0	2,500
Consulting Fees	3,404	800	27,000	5,000	15,030
Dues & Subscriptions	599	162	1,000	1,000	1,350
Liability Insurance	108,260	164,418	113,900	107,500	110,720
Workers Compensation Ins.	315,577	486,943	346,420	342,660	352,940
Property Insurance	212,346	308,244	221,440	211,160	217,500
State Unemployment Ins.	48,978	72,259	60,000	50,000	60,000
Other Insurance	90,879	124,071	111,160	91,160	101,300
Telephone	864	1,047	1,220	810	900
Loss Prevention and Reduction	66,869	76,217	98,900	103,100	103,030
IT Replacement Charge	1,360	1,950	2,160	2,160	1,550
Professional Development	2,868	2,926	5,400	1,000	5,430
Mileage Reimbursement	38	227	250	150	250
Pre-Employment Physicals	28,265	36,819	43,500	25,000	43,500
Miscellaneous Contractuals	8,114	13,909	76,500	35,000	76,500
Total Contractuals	888,421	1,289,992	1,111,350	975,700	1,092,500
Total Operating Expenses	1,082,631	1,585,975	1,394,060	1,247,750	1,392,030
Capital					
Miscellaneous Capital	83,652	2,485	100,000	20,000	100,000
Total Capital	83,652	2,485	100,000	20,000	100,000
Total Expenditures	1,166,283	1,588,460	1,494,060	1,267,750	1,492,030
Revenue Excess (Deficit) over Expenditures	(187,589)	(290,237)	44,270	359,780	(206,070)
Beginning Fund Balance	2,178,469	1,990,880	1,506,721	1,700,643	2,060,423
Ending Fund Balance	\$1,990,880	\$1,700,643	\$1,550,991	\$2,060,423	\$1,854,353

Retirement Fund



General Program Statement

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

Background

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

The estimated 2019 market investment return for IMRF is 19.77%. This return translates into an investment gain of approximately \$7.28 billion after expenses. IMRF estimated that its actuarial return was 8.2%. From an actuarial basis, IMRF assumed it would earn a 7.25% rate of return. The fact that IMRF earned considerably more than its anticipated actuarial return could mean future employer contribution rates will decline. 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 14% of their benefits, investment income 60%, and employers 25%. The District's 2021 rate for the regular plan will decrease from 11.72% to 11.41%, a 2.6% decrease in the District's contribution amount, and increase from 15.62% to 16.53%, an increase of 5.8% for contributions to the Sheriff's Law Enforcement Personnel (SLEP) plan. The District funds 100% of its required contribution each year and will do so for the 2021 budget.

<u>District Contribution Rate</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
IMRF – Regular Employees	12.40%	12.50%	11.98%	9.96%	11.72%	11.41%
IMRF – Sheriff's Law Enforcement Personnel	15.70%	15.72%	14.96%	13.65%	15.62%	16.53%
FICA - Federal Insurance Compensation Act	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%



Lake County Forest Preserves

Budget Request for Fiscal Year 2021 Retirement Fund Summary

	<u>2017/18 Actual</u>	<u>2018/19 Actual</u>	<u>2020 Budget</u>	<u>2020 Estimate</u>	<u>2021 Request</u>
Revenues					
Property Tax Levy	2,493,256	3,781,867	2,495,340	2,495,340	2,897,380
Interest from Investments	18,547	52,842	15,980	15,980	15,500
Grants & Donations	0	0	0	0	0
Total Revenues	\$2,511,803	\$3,834,709	\$2,511,320	\$2,511,320	\$2,912,880
Expenditures					
Personnel					
IMRF Contributions	1,564,084	2,128,023	1,709,890	1,726,450	1,720,850
FICA Contributions	998,131	1,568,368	1,096,870	1,085,010	1,126,190
Total Personnel	2,562,215	3,696,391	2,806,760	2,811,460	2,847,040
Revenue Excess (Deficit) over Expenditures	(50,412)	138,318	(295,440)	(300,140)	65,840
Beginning Fund Balance	1,312,842	1,262,430	1,375,820	1,400,748	1,100,608
Ending Fund Balance	\$1,262,430	\$1,400,748	\$1,080,380	\$1,100,608	\$1,166,448

Land Development Levy Fund



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

The total revenue budget is \$9,635,800 which is \$2,017,858 or 26.4% higher than the prior revenue budget of \$7,617,942. Property tax is the major revenue source of the fund. The Board may levy taxes for constructing, restoring, reconditioning, reconstructing and acquiring improvements, and for the development of land acquired by the District. The amount of taxes levied for development purposes may not exceed .025% of the assessed value of all taxable property as equalized by the Illinois Department of Revenue. The construction development levy rate for 2020 is estimated to be .023468% of the equalized assessed value. The large increase in revenue is from a \$3,000,000 donation budgeted in connection with a facility construction project.

The total budget for expenditures is \$10,271,355 or 6.6% lower than last year's budget of \$10,999,151. 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 2020 Budget	% of Total	FY 2021 Budget	% of Total	Amount Change	% Change
EXPENDITURES BY OBJECT:						
Salaries and Benefits	\$4,034,940	36.68%	\$4,171,360	40.61%	\$136,420	3.38%
Commodities	526,050	4.78%	525,530	5.12%	(520)	-0.10%
Contractuals	1,744,565	15.86%	1,484,720	14.45%	(259,845)	-14.89%
Capital Outlay and Projects	4,693,596	42.67%	4,089,745	39.82%	(603,851)	-12.87%
Total Expenditures by Object	<u>\$10,999,151</u>	100.00%	<u>\$10,271,355</u>	100.00%	<u>(\$727,796)</u>	-6.62%

	FY 2020 Budget	% of Total	FY 2021 Budget	% of Total	Amount Change	% Change
EXPENDITURES BY FUNCTION:						
Operations	\$1,164,660	10.59%	\$1,163,030	11.32%	(\$1,630)	-0.14%
Planning and Land Preservation	1,244,941	11.32%	1,275,190	12.42%	30,249	2.43%
Natural Resources	3,895,954	35.42%	3,743,390	36.44%	(152,564)	-3.92%
Capital Outlay and Projects	4,693,596	42.67%	4,089,745	39.82%	(603,851)	-12.87%
Total Expenditures by Function	<u>\$10,999,151</u>	100.00%	<u>\$10,271,355</u>	100.00%	<u>(\$727,796)</u>	-6.62%



Lake County Forest Preserves

Budget Request for Fiscal Year 2021 2000 Land Development Levy

	2017/18 Actual	2018/19 Actual	2020 Budget	2020 Estimate	2021 Request
Revenues					
Property Tax	6,414,409	8,514,522	6,310,090	6,310,090	6,426,150
Interest from Investments	126,312	341,669	106,000	156,000	106,000
Gain/Loss Due to MV Adj	0	125,748	0	0	0
Insurance Claim	93,876	0	0	0	0
Miscellaneous Revenue	29,157	20,963	1,000	24,650	1,000
Donations	281,670	497,165	940,852	793,200	3,002,650
Other Grants	0	0	60,000	60,000	100,000
State Grant	168,713	126,952	200,000	0	0
Federal Grant	7,713	199,265	0	0	0
Total Revenues	\$7,121,850	\$9,826,284	\$7,617,942	\$8,306,650	\$9,635,000
Expenditures					
Personnel					
Salaries & Wages	2,867,237	4,579,918	3,236,390	3,185,040	3,332,260
Part Time Wages	67,672	166,762	117,300	96,160	121,040
Overtime Wages	49,391	32,841	45,000	45,000	50,000
Sick Pay Reimbursement	16,665	25,584	12,560	14,810	8,370
Budgeted Salary Adjustment	0	0	(45,000)	0	(45,000)
Health Insurance	563,462	854,486	668,690	611,800	704,690
Total Personnel	3,564,427	5,659,591	4,034,940	3,952,810	4,171,360
Commodities					
Office Supplies	3,988	8,600	5,740	4,950	5,920
Software	4,774	695	700	700	0
Books, Periodicals, Manuals	160	263	550	350	550
Postage	10,135	14,070	10,350	10,520	10,350
Gasoline & Oil	64,263	64,644	65,590	65,590	65,590
Uniforms	10,786	16,364	10,520	10,290	10,520
Small Tools & Equipment	12,006	23,602	13,100	12,900	13,100
Ground Maint. Supplies	265,003	316,782	229,500	247,500	229,500
Equipment Maint. Supplies	47,888	63,296	46,900	46,900	46,900
Vehicle Maint. Supplies	18,005	34,541	30,000	30,000	30,000
Preserve Signs and Maint.	46,671	87,968	55,000	55,000	55,000
Operating Supplies	59,554	112,591	58,100	57,060	58,100
Total Commodities	543,233	743,416	526,050	541,760	525,530
Contractuals					
Architect Fees	6,234	15,688	14,072	14,000	10,000
Legal Fees	51,072	36,107	40,000	40,000	40,000
Engineering Fees	3,610	10,014	33,076	33,000	20,000
Computer Fees & Services	16,291	15,068	15,570	15,480	19,370
Consulting Fees	127,470	299,871	261,162	227,570	225,850
Advertising	2,309	3,960	2,800	1,540	2,800
Printing	5,032	7,474	10,350	10,410	8,350
Dues & Subscriptions	29,393	37,968	32,710	33,870	34,670
Licenses & Permits	5,436	5,656	12,740	12,740	12,740
Natural Gas	2,946	6,487	4,300	4,300	4,390
Electricity	20,225	29,451	23,750	20,000	23,320
Telephone	42,690	70,774	50,750	33,960	35,330
Water & Sewer	452	959	550	320	380
Disposal Services	1,243	2,121	3,480	8,750	5,480
Pest Control	207	333	260	240	220
Insect Management Control	35,257	79,535	45,000	45,000	45,000
Ecological Land Mgmt Contract	383,665	457,597	385,000	385,000	385,000
Repairs & Maint. Building	3,845	6,251	3,985	2,670	6,260
Repairs & Maint. Grounds	18,202	11,080	20,900	20,900	20,900
Repairs & Maint. Equipment	23,414	6,210	16,000	15,500	16,000



Lake County Forest Preserves

Budget Summary for Fiscal Year 2021 2000 Land Development Levy

	2017/18 Actual	2018/19 Actual	2020 Budget	2020 Estimate	2021 Request
Repairs & Maint. Vehicles	8,653	34,307	12,500	12,500	12,500
Equipment Rental	15,726	19,062	19,060	29,800	33,340
Vehicle Replacement Charge	151,240	240,360	209,320	205,400	209,910
IT Replacement Charge	31,560	70,850	66,840	66,840	71,690
Equipment Replacement Chrg	198,280	226,465	155,700	155,700	136,530
Certifications and Education	3,579	5,440	5,300	4,500	5,300
Professional Development	7,712	17,586	21,840	14,600	21,840
Mileage Reimbursement	3,884	6,455	5,050	4,470	5,050
Real Estate & Drainage Taxes	42,287	46,514	27,000	40,030	41,000
Miscellaneous Contractuals	7,898	96,712	245,499	244,300	31,500
Total Contractuals	1,249,812	1,866,355	1,744,565	1,703,390	1,484,720
Total Operating Expenses	5,357,472	8,269,362	6,305,555	6,197,960	6,181,610
Capital					
Capital Imprvmnts-Preserves	1,584,997	3,305,651	4,378,559	2,173,210	4,082,545
Heavy Equipment	28,987	0	249,000	49,000	7,200
Miscellaneous Capital	0	82,957	66,037	66,040	0
Total Capital	1,613,984	3,388,608	4,693,596	2,288,250	4,089,745
Total Expenditures	7,000,909	11,721,820	10,999,151	8,486,210	10,271,355
Revenue Excess (Deficit) over Expenditures	120,941	(1,895,536)	(3,381,209)	(179,560)	(635,555)
Beginning Fund Balance	11,149,988	11,270,929	9,975,462	9,375,393	9,195,833
Ending Fund Balance	\$11,270,929	\$9,375,393	\$6,594,253	\$9,195,833	\$8,560,278

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, 2020, is \$626,667,054. The total debt on December 31, 2020, is projected to be \$206,810,000. Debt financing is used to fund major capital expenditures that are part of a long-range plan and because of the large size of the expenditures, cannot be funded by operating revenues. In 1991, state statutes were revised to require a referendum vote to approve a general obligation bond issue. Other debt financing options available include alternate revenue bonds, debt certificates and installment loans that do not require a referendum vote. The 2010A and 2010B bonds were issued as Build America Bonds and are eligible to receive a 35% rebate on the annual interest payment from the federal government. The Treasury Rebate revenue is being reduced by 5.9% for 2020 because of federal budget cuts. The reduction for 2021 is expected to be 5.7%. This rate represents the sequestration reduction rate requirement of the Bipartisan Budget Act of 2013.

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
2010A General Obligation Bonds	\$35 million issued under the \$185 million 2008 Referendum.	31,025,000	14,476,747	45,501,747
2010B General Obligation Bonds	\$40 million issued under the \$185 million 2008 Referendum.	33,790,000	14,739,264	48,529,264
2013 General Obligation Bonds	\$24.995 million issued under the \$185 million 2008 Referendum.	18,050,000	3,840,587	21,890,587
2014A Refunding Bonds	\$28.920 million to advance refunding the 2006A General Obligation Bond Series. Resulted in upfront savings of \$2.0 million.	15,700,000	1,435,800	17,135,800
2015 General Obligation Bonds	\$25 million issued under the \$185 million 2008 Referendum approved by 66% of the voters. (Overall, 80% allocated to land preservation and acquisition and 20% for restoration, improvements and public access to existing preserves).	24,155,000	5,672,287	29,827,287
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.	38,190,000	5,477,550	43,667,550
2016B Refunding Bonds	\$24.0 million to refund the 2009A General Obligation Bonds. Resulted in upfront savings of \$2.9 million.	23,840,000	2,747,850	26,587,850
2019 Refunding Bonds	\$22.06 million to refund the 2011 General Obligation Bonds. Resulted in upfront savings of \$2.9 million.	22,060,000	7,095,619	29,155,619
TOTAL:		\$206,810,000	\$55,485,704	\$262,295,704

**THE ANNUAL TAX LEVY REQUIREMENTS TO AMORTIZE THE GENERAL OBLIGATION
DEBT PROJECTED TO BE OUTSTANDING AS, OF DECEMBER 31, 2020 INCLUDING
INTEREST PAYMENTS OF \$55,485,704 ARE AS FOLLOWS:**

Tax Year	Fiscal Year	Series 2010A	Series 2010B	Series 2013	Series 2014A	Series 2015A	Series 2016A	Series 2016B	Series 2019	FY Total
2020	2021	3,480,362	3,723,419	1,683,737	3,461,000	2,675,075	3,940,250	3,258,569	1,946,938	24,169,348
2021	2022	3,457,937	3,694,409	1,684,838	3,446,300	2,643,975	3,959,750	3,296,819	1,939,688	24,123,714
2022	2023	3,429,066	3,658,649	1,685,438	3,424,350	2,637,125	3,976,250	3,326,819	1,945,188	24,082,883
2023	2024	3,399,444	3,622,954	1,682,425	3,410,300	2,613,775	3,989,500	3,363,569	1,947,688	24,029,653
2024	2025	3,368,630	3,586,954	1,683,850	3,393,850	2,599,375	4,008,400	3,392,669	1,942,188	23,975,915
2025	2026	3,257,365	3,548,074	1,684,600		2,253,625	7,810,600	3,424,969	1,943,938	23,923,170
2026	2027	3,298,365	3,507,576	1,684,700		2,166,425	7,805,400	3,445,369	1,942,438	23,850,272
2027	2028	3,257,965	3,461,884	1,683,600		2,541,750	8,177,400	3,079,069	1,942,688	24,144,355
2028	2029	3,210,855	3,415,691	1,686,300		2,411,850			1,944,438	12,669,134
2029	2030	3,163,030	3,368,645	1,682,650		2,423,875			1,942,438	12,580,638
2030	2031	3,119,120	3,315,385	1,682,800		2,427,500			1,942,838	12,487,643
2031	2032	3,072,210	3,262,166	1,681,600		2,432,937			1,940,638	12,389,551
2032	2033	3,019,400	3,208,713	1,684,050					1,944,831	9,856,994
2033	2034	2,968,000	3,154,749						1,947,713	8,070,462
2034	2035								1,941,975	1,941,975
TOTALS		45,501,747	48,529,264	21,890,587	17,135,800	29,827,287	43,667,550	26,587,850	29,155,619	262,295,704

**NET GENERAL BONDED DEBT TO EQUALIZED ASSESSED VALUE
AND NET GENERAL BONDED DEBT PER CAPITA 2011 THROUGH 2020**

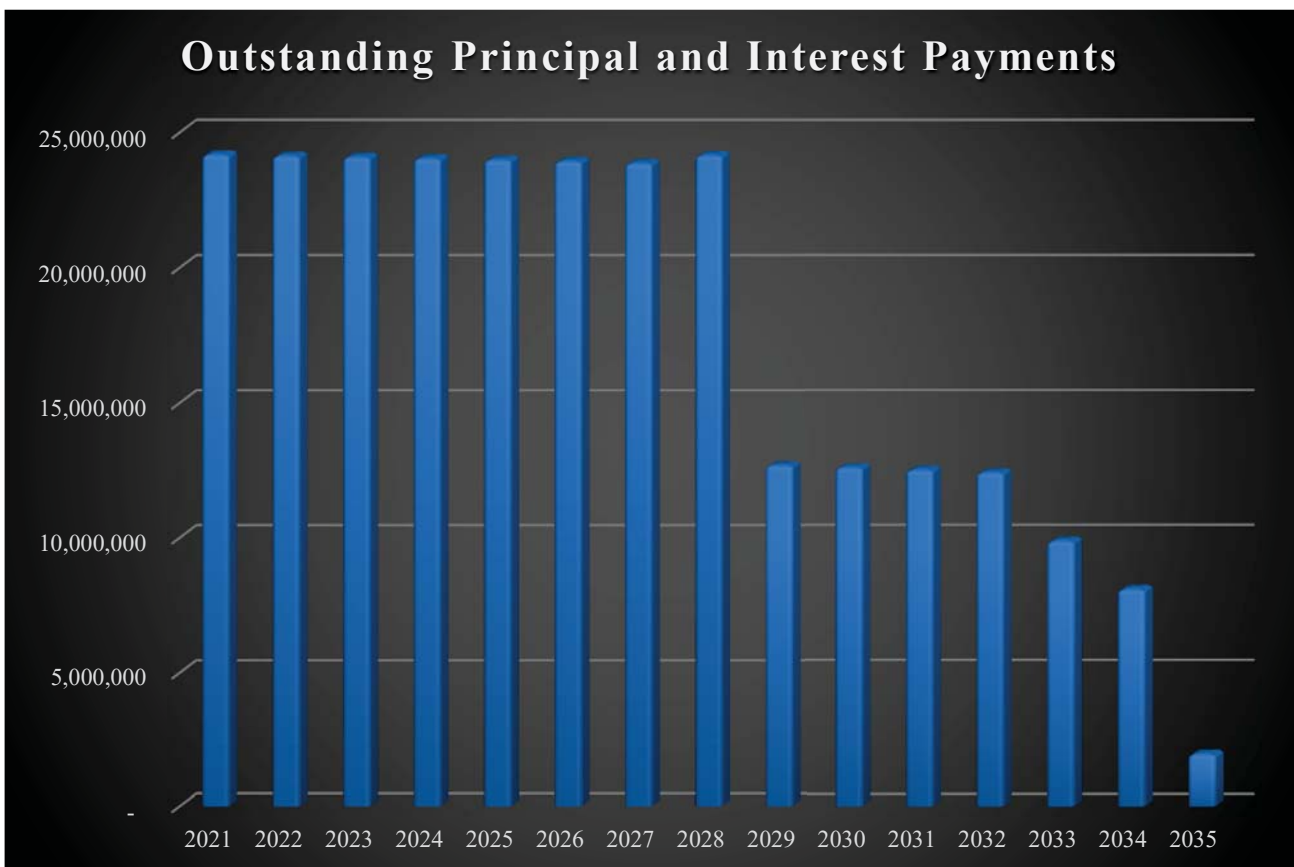
Tax Year	Fiscal Year	Population	Equalized Assessed Value	Net General Bonded Debt*	Net General Bonded Debt to Equalized Assessed Value	Net General Bonded Debt per Capita
2010	2011	703,462	28,684,698,965	294,444,006	1.026%	419
2011	2012	706,260	26,712,347,047	303,245,171	1.135%	429
2012	2013	711,155	24,472,676,727	316,521,234	1.293%	445
2013	2014	703,019	22,967,939,408	300,679,325	1.309%	428
2014	2015	706,327	22,646,844,107	258,667,445	1.142%	366
2015	2016	707,461	23,436,709,963	268,555,143	1.146%	380
2016	2017	710,368	24,901,806,380	252,497,321	1.014%	355
2017	2018	709,599	26,005,064,391	244,803,313	0.941%	345
2018	2019	708,719	26,582,432,958	217,914,659	0.820%	307
2019	2020	703,520	27,246,393,667	201,894,399	0.741%	287

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

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

COMPUTATION OF LEGAL DEBT MARGIN
YEAR END DECEMBER 31, 2021

2019 Equalized Assessed Value	\$27,246,393,667	
Debt limit: 2.3% of Equalized Assessed Value		\$626,667,054
Outstanding tax levy debt	(206,810,000)	
Debt Service Fund balance available for payment of principal	<u>2,564,033</u>	
		<u>(204,245,967)</u>
Legal Debt Margin as of December 31, 2020:		\$422,421,087
<i>Add principal reductions on tax levy debt during FY 2021</i>		16,130,000
Projected Legal Debt Margin December 31, 2021:		<u>\$438,551,087</u>





Budget Request for Fiscal Year 2021
Debt Service Fund Summary

	2017/18 Actual	2018/19 Actual	2020 Budget	2020 Estimate	2021 Budget
Revenues					
Property Tax	25,899,717	32,937,558	23,484,270	23,484,270	23,236,810
Bond Proceeds	0	22,060,000	0	0	0
Interest from Investments	240,777	628,606	41,800	47,730	54,300
Treasury Rebate Revenue	1,202,456	1,813,340	1,182,370	1,186,200	1,162,590
Interfund Transfer	56,775	0	0	0	0
Premium on Debt Issuance	0	2,790,828	0	0	0
Total Revenues	\$27,399,725	\$60,230,332	\$24,708,440	\$24,718,200	\$24,453,700
Expenditures					
Paying Agent Fees	7,378	8,821	5,820	5,820	3,840
Interest Fees on Debt	10,285,173	14,281,161	8,682,360	8,682,370	8,039,360
Principal Payment	14,865,000	61,124,778	15,835,000	15,835,000	16,130,000
Consulting Fees	1,950	0	0	0	0
Interfund Transfers	56,775	0	0	1,332,703	0
Total Expenditures	25,216,276	75,627,748	24,523,180	25,855,893	24,173,200
Revenue Excess (Deficit) over Expenditures	2,183,449	(15,397,416)	185,260	(1,137,693)	280,500
Beginning Fund Balance	16,635,192	18,818,641	4,730,341	3,421,225	2,283,532
Ending Fund Balance	\$18,818,641	\$3,421,225	\$4,915,601	\$2,283,532	\$2,564,032

Land Acquisition Bond Projects





General Program Statement

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

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



Budget Request for Fiscal Year 2021
Land Acquisition

	2017/18 Actual	2018/19 Actual	2020 Budget	2020 Estimate	2021 Request
Revenues					
Interest Investments	51,928	110,752	10,000	10,000	0
Grants and Donations	0	0	0	362,000	0
Donations	0	6,956	0	0	0
Total Revenues	\$51,928	\$117,708	\$10,000	\$372,000	\$0
Expenditures					
Personnel					
Salaries & Wages	117,870	0	0	0	0
Part Time Wages	35,983	(1,165)	0	0	0
Sick Pay Reimbursement	1,594	0	0	0	0
Health Insurance	7,238	0	0	0	0
Total Personnel	162,685	(1,165)	0	0	0
Commodities					
Office Supplies	2,582	0	0	0	0
Software	8,500	0	0	0	0
Postage	96	8	0	0	0
Gasoline & Oil	45	0	0	0	0
Operating Supplies	420	0	0	0	0
Total Commodities	11,643	8	0	0	0
Contractuals					
Legal Fees	2,355	2,510	0	0	0
Consulting Fees	10,074	0	0	0	0
Dues & Subscriptions	380	0	0	0	0
Electricity	3,371	0	0	0	0
Telephone	1,505	0	0	0	0
Water & Sewer	53	0	0	0	0
Disposal Services	54	0	0	0	0
Pest Control	24	0	0	0	0
Repairs & Maint. Building	453	0	0	0	0
Equipment Rental	536	0	0	0	0
IT Replacement Charge	5,000	0	0	0	0
Professional Development	2,664	0	0	0	0
Total Contractuals	26,469	2,510	0	0	0
Total Operating Expenses	200,797	1,353	0	0	0
Capital					
Land Acquisition	288,054	2,429,100	790,880	1,622,285	43,210
Title Fees	2,435	6,525	10,700	10,700	10,700
Tax Prorations	2,073	1,756	2,000	34,940	2,000
Other Land Acquisition Costs	35,717	2,686	0	10,000	0
Appraisal Fees	13,600	14,500	10,000	10,000	10,000
Engineering Fees	21,051	31,800	25,000	25,000	25,000
Legal Fees	19,225	150,733	35,000	35,000	35,000
Total Capital	382,155	2,637,100	873,580	1,747,925	125,910
Total Expenditures	582,952	2,638,453	873,580	1,747,925	125,910
Revenue Excess (Deficit) over Expenditures	(531,024)	(2,520,745)	(863,580)	(1,375,925)	(125,910)
Beginning Fund Balance	4,553,604	4,022,580	873,578	1,501,835	125,910
Ending Fund Balance	\$4,022,580	\$1,501,835	\$9,998	\$125,910	\$0

Land Development Bond Projects



General Program Statement

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

Project Descriptions

- Capital expenditures are detailed in the Capital Improvement Program.



Lake County Forest Preserves

Budget Request for Fiscal Year 2021 Development Bond and Capital Projects Summary

	2017/18 Actual	2018/19 Actual	2020 Budget	2020 Estimate	2021 Request
Revenues					
Interest from Investments	172,200	373,671	72,000	82,000	72,000
Grants	485,135	102,761	0	0	0
Miscellaneous	0	9,202	0	0	0
Total Revenues	\$657,335	\$485,634	\$72,000	\$82,000	\$72,000
Expenditures					
Buffalo Creek - MWRD Reservoir	0	0	35,430	35,430	0
Cuba Marsh Habitat Restoration	91,940	43,857	36,223	36,223	0
Dog Area Accessibility	0	0	60,000	60,000	0
Ethels Woods Public Access & Rte	329,355	623,540	0	0	0
Ethels Woods	470,339	1,841,501	143,050	143,050	0
Everett Road Trail Connection	20,060	0	0	0	0
Facility & Infrastructure	70,997	618,868	163,284	163,284	0
Fort Sheridan Preserve	1,936,877	205,934	126,827	126,827	0
Fort Sheridan USACE GLFER	(1,370)	696,244	205,996	205,646	0
Grassy Lake Preserve	66,609	80,586	86,980	86,980	0
Heron Creek IL Rte 22 Connection	0	0	20,000	20,000	0
Lakewood Master Plan	29,004	43,312	3,547,218	3,547,568	0
Lakewood Restoration - Broberg	488	0	0	0	0
Lakewood Restoration - Schreiber	147,047	97,558	16,361	16,360	0
Lyons Woods	493,112	5,573	163,943	163,943	0
Middlefork Savanna Trail Connect	227,191	78,314	69,448	69,448	0
Mill. Trail Ethels Woods-Rte 45	16,576	273,491	1,134,934	1,134,934	0
Mill. Trail Rollins Rd. Crossing	73,815	0	0	0	0
Mill. Trail Van Patten	284,436	4,766	0	0	0
Mill. Trail Wilson Rd. Crossing	(56,899)	0	0	0	0
Old School Restoration Phase II	0	65,011	4,989	4,989	0
Roadway & Parkway Renovations	0	0	1,500,000	1,500,000	0
Rollins Savanna	81,212	0	0	0	0
Southern DPR Habitat Restoration	401,036	156,189	167,707	167,707	0
Waukegan Savanna Phase I	613,201	181,745	74,704	74,704	0
Wright Woods/MacArthur Woods	3,186	0	0	0	0
Total Expenditures	5,298,212	5,016,489	7,557,093	7,557,094	0
Revenue Excess (Deficit) over Expenditures	(4,640,877)	(4,530,855)	(7,485,093)	(7,475,094)	72,000
Beginning Fund Balance	16,878,315	12,237,438	7,485,093	7,706,583	231,489
Ending Fund Balance	\$12,237,438	\$7,706,583	\$0	\$231,489	\$303,489

Enterprise Fund





General Program Statement

The Lake County Forest Preserves operates and maintains four 18-hole golf courses and support facilities at three locations to provide quality outdoor recreation to Lake County residents. Countryside (*Prairie* and *Traditional* courses) is a 36-hole golf club with a 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 with a food and beverage service and a 200-seat capacity special events facility. 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.

PERFORMANCE MEASUREMENTS	2017/18 ACTUAL	2018/19 ACTUAL	2020 ESTIMATED	2021 PROPOSED
Golf Play Revenue	\$2,250,431	\$3,246,960	\$2,321,030	\$2,567,500
Golf Cart Revenue	\$620,757	\$1,066,601	\$740,000	\$805,000
Golf Shop Revenue	\$153,669	\$245,869	\$122,500	\$159,000
Golf Range Revenue	\$140,881	\$235,380	\$123,000	\$145,000
Golf Food and Beverage Revenue	\$319,774	\$542,950	\$328,000	\$472,000



Budget Request for Fiscal Year 2021

Enterprise Fund
All Golf Course Operations

	2017/18 Actual	2018/19 Actual	2020 Budget	2020 Estimate	2021 Budget
Revenues					
Green Fees	2,082,205	2,979,175	2,259,000	2,243,000	2,421,400
Season Passes	48,337	53,700	39,000	32,530	30,500
Permanent Starts	22,975	18,360	21,500	9,360	16,500
Outings	91,940	190,775	125,500	30,000	125,500
Player Services	4,973	4,950	5,000	6,140	6,000
Gas Cart Rental	620,757	1,066,601	715,000	740,000	805,000
Hand Cart Rental	2,727	4,174	3,450	3,675	3,450
Golf Club Rental	8,394	15,481	9,000	600	9,000
Range Balls	140,881	235,380	145,000	123,000	145,000
Golf Shop Sales	153,669	245,870	159,000	122,500	159,000
Food Sales-Snack Shop	53,981	72,470	59,000	60,000	86,000
Beverage Sales-Snack Shop	47,150	65,076	51,000	54,000	71,000
Beer Sales-Snack Shop	179,519	269,921	184,000	180,000	259,000
Liquor Sales-Snack Shop	39,124	59,750	43,000	34,000	56,000
Building Rentals	17,748	22,275	20,000	2,000	50,000
Other Revenues	8,141	4,481	10,600	9,110	5,600
Concessionaire Revenue	60,314	100,007	65,000	0	0
Total Revenues	\$3,582,835	\$5,408,446	\$3,914,050	\$3,649,915	\$4,248,950
Expenditures					
Personnel					
Salaries & Wages	746,919	1,161,185	836,270	774,410	857,670
Part Time Wages	678,049	1,098,884	894,680	827,300	970,150
Overtime Wages	40,360	72,151	26,000	34,220	34,000
Sick Pay Reimbursement	2,044	9,916	3,400	3,400	3,400
IMRF Contributions	155,389	201,582	173,100	167,130	171,870
FICA Contributions	108,160	178,817	134,670	126,790	142,720
Health Insurance	175,032	251,468	195,540	195,540	208,705
Total Personnel	1,905,953	2,974,003	2,263,660	2,128,790	2,388,515
Commodities					
Office Supplies	0	277	2,000	2,000	2,000
Postage	200	266	600	600	600
Gasoline & Oil	59,020	98,856	63,200	50,500	55,500
Uniforms	11,749	20,210	16,000	15,500	17,500
Small Tools & Equipment	3,111	9,907	4,200	7,500	4,200
Building Maint. Supplies	5,807	13,654	13,500	12,000	12,500
Ground Maint. Supplies	41,386	27,644	43,000	41,200	41,000
Equipment Maint. Supplies	83,811	123,289	80,000	80,000	80,000
Gravel & Soil	0	380	2,500	2,000	2,000
Herbicides	12,837	27,488	17,000	16,400	16,400
Fertilizer	55,919	93,421	76,500	72,000	72,000
Plant Protectors	93,338	133,633	92,500	92,000	92,000
Insecticides	31,834	28,151	15,500	26,670	19,000
Turfgrass Chemicals	56,280	90,561	63,500	63,640	63,500
Top Dressing	20,502	13,452	26,000	21,000	21,000
Irrigation Supplies	9,132	19,410	20,500	19,500	19,500
Landscaping, Trees, Shrubs	3,710	13,793	2,500	2,500	2,500
Operating Supplies	74,165	127,923	78,500	77,935	86,000
COGS-Handicap	60	4,965	5,000	4,270	3,600
COGS-Pro Shop	92,471	147,468	84,150	67,000	84,750
COGS-Food	16,440	24,523	20,600	21,000	30,050
COGS-Beverage	15,065	19,675	15,200	16,200	21,200
COGS-Beer	41,098	65,594	46,000	41,400	64,750
COGS-Liquor	13,069	15,913	9,650	6,800	12,250
Total Commodities	741,004	1,120,453	798,100	759,615	823,800



Budget Request for Fiscal Year 2021

Enterprise Fund
All Golf Course Operations

	2017/18 Actual	2018/19 Actual	2020 Budget	2020 Estimate	2021 Budget
Contractuals					
Legal Fees	0	0	0	1,660	0
Computer Fees & Services	0	8,015	6,720	6,720	39,120
Merchant Credit Card Fees	64,939	111,003	71,500	70,000	71,500
Advertising	19,274	34,828	22,000	10,000	11,000
Printing	1,196	2,926	5,000	3,000	4,000
Dues & Subscriptions	4,438	4,985	4,390	4,390	4,390
Licenses & Permits	6,111	6,454	7,320	7,320	7,320
Liability Insurance	2,435	3,689	2,500	2,500	2,500
Workers Compensation Ins.	85,920	133,375	81,050	81,050	82,850
Property Insurance	14,036	24,102	16,670	16,560	17,690
State Unemployment Ins.	93,559	119,838	100,000	99,000	99,000
Natural Gas	15,088	24,009	14,300	19,300	24,730
Electricity	64,811	95,576	63,800	70,400	86,500
Telephone	26,795	55,034	31,000	31,000	31,000
Water & Sewer	4,285	6,939	4,800	4,800	5,800
Disposal Services	4,151	6,016	4,100	4,100	4,300
Pest Control	1,728	3,449	2,100	2,100	2,100
Repairs & Maint. Building	1,273	1,156	6,400	10,840	4,400
Repairs & Maint. Grounds	773	875	0	0	0
Repairs & Maint. Equipment	1,997	9,551	6,000	6,500	5,500
Equipment Rental	235,880	330,051	222,280	225,550	227,660
Vehicle Replacement Charge	12,520	18,810	15,760	15,760	15,760
IT Replacement Charge	10,700	12,900	9,600	9,600	9,600
Certifications and Education	800	60	800	200	800
Professional Development	6,736	9,610	8,000	3,990	8,000
Mileage Reimbursement	5,216	8,721	7,200	7,200	7,200
Miscellaneous Contractuals	44,803	34,804	26,530	29,410	31,130
Total Contractuals	729,464	1,066,776	739,820	742,950	803,850
Total Operating Expenses	3,376,421	5,161,232	3,801,580	3,631,355	4,016,165
Operating Income (Loss)	206,414	247,214	112,470	18,560	232,785
Nonoperating Revenue Interest	33,555	90,565	31,100	31,100	31,100
Income (Loss) before capital outlay	239,969	337,779	143,570	49,660	263,885
Non-Operating Expenses - Capital					
Machinery & Tools	227,343	256,808	81,000	67,220	390,000
Improvements to Buildings	0	706,312	55,000	0	75,000
Miscellaneous Capital	0	0	6,879	6,943	0
Total Capital	227,343	963,120	136,000	74,163	465,000
Cash Generated	\$12,626	\$(625,341)	7,570	\$(24,503)	\$(201,115)
Beginning Fund Balance	17,707,625	17,720,251	17,067,351	17,094,910	17,070,407
Ending Fund Balance	\$17,720,251	\$17,094,910	\$17,074,921	\$17,070,407	\$16,869,292



Lake County Forest Preserves

Budget Request for Fiscal Year 2021 8000 Countryside Golf Course

	2017/18 Actual	2018/19 Actual	2020 Budget	2020 Estimate	2021 Request
Operating Revenues					
Green Fees	1,040,749	1,528,929	1,099,000	1,099,000	1,231,400
Season Passes	32,363	35,800	25,000	24,030	22,000
Permanent Starts	8,820	8,280	10,000	4,000	8,000
Outings	21,250	49,150	30,000	10,000	30,000
Player Services	3,660	4,110	4,000	5,300	5,000
Gas Cart Rental	330,874	588,760	355,000	370,000	400,000
Hand Cart Rental	2,048	2,919	2,200	2,200	2,200
Golf Club Rental	2,835	3,465	3,000	100	3,000
Range Balls	100,529	168,771	102,000	80,000	102,000
Golf Shop Sales	33,068	57,393	35,000	28,000	35,000
Food Sales-Snack Shop	45,891	60,652	47,000	44,000	47,000
Beverage Sales-Snack Shop	35,990	49,074	37,000	34,000	37,000
Beer Sales-Snack Shop	130,930	207,158	130,000	120,000	130,000
Liquor Sales-Snack Shop	19,568	36,981	20,000	18,000	20,000
Other Revenues	318	3,370	8,500	3,000	3,500
Total Operating Revenues	\$1,808,893	\$2,804,812	\$1,907,700	\$1,841,630	\$2,076,100
Operating Expenses					
Personnel					
Salaries & Wages	415,257	598,446	431,330	392,430	447,140
Part Time Wages	327,900	501,067	425,980	422,300	460,020
Overtime Wages	22,920	22,999	11,000	14,690	16,000
Sick Pay Reimbursement	2,044	7,148	2,000	2,000	2,000
IMRF Contributions	78,360	95,722	85,820	83,910	86,480
FICA Contributions	56,828	84,306	66,580	64,950	70,800
Health Insurance	114,279	141,983	101,370	101,370	112,495
Personnel	1,017,588	1,451,671	1,124,080	1,081,650	1,194,935
Commodities					
Office Supplies	0	0	1,000	1,000	1,000
Postage	108	146	300	300	300
Gasoline & Oil	34,378	60,377	38,000	32,000	35,000
Uniforms	3,780	6,487	6,800	6,300	6,300
Small Tools & Equipment	2,087	5,187	3,000	3,000	3,000
Building Maint. Supplies	4,444	12,362	9,000	8,000	8,000
Ground Maint. Supplies	19,739	25,080	22,000	20,000	20,000
Equipment Maint. Supplies	40,715	54,955	38,000	38,000	38,000
Gravel & Soil	0	380	1,000	500	500
Herbicides	7,086	17,645	9,000	9,000	9,000
Fertilizer	30,524	53,918	38,500	38,000	38,000
Plant Protectors	35,104	31,503	28,000	28,000	28,000
Insecticides	17,833	15,683	5,500	13,260	5,500
Turfgrass Chemicals	24,790	38,452	24,000	24,000	24,000
Top Dressing	13,423	7,318	16,500	13,000	13,000
Irrigation Supplies	4,994	13,662	15,000	15,000	15,000
Landscaping, Trees, Shrubs	3,710	12,198	2,000	2,000	2,000
Operating Supplies	35,810	78,196	42,500	42,500	42,000
COGS-Handicap	20	3,190	3,000	3,000	3,000
COGS-Pro Shop	18,422	31,345	14,700	14,000	17,500
COGS-Food	14,023	20,694	16,400	15,400	16,400
COGS-Beverage	11,365	14,662	11,000	10,200	11,000
COGS-Beer	30,924	51,821	32,500	30,000	32,500
COGS-Liquor	6,462	11,025	3,900	3,600	3,900
Commodities	359,741	566,286	381,600	370,060	372,900



Lake County Forest Preserves

Budget Request for Fiscal Year 2021 8000 Countryside Golf Course

	2017/18 Actual	2018/19 Actual	2020 Budget	2020 Estimate	2021 Request
Contractuals					
Computer Fees & Services	0	3,893	3,120	3,120	35,520
Merchant Credit Card Fees	33,193	58,027	39,000	39,000	39,000
Advertising	9,254	20,391	12,000	6,000	6,000
Printing	75	1,614	3,000	2,000	2,000
Dues & Subscriptions	3,124	3,129	2,750	2,750	2,750
Licenses & Permits	3,207	3,280	3,290	3,290	3,290
Liability Insurance	996	1,504	1,000	1,000	1,000
Workers Compensation Ins.	43,362	67,618	39,350	39,350	40,390
Property Insurance	4,301	7,575	5,240	5,240	5,290
State Unemployment Ins.	61,785	80,350	62,000	62,000	62,000
Natural Gas	3,608	5,531	3,300	3,300	3,600
Electricity	25,317	39,836	24,400	22,000	26,700
Telephone	8,337	14,508	9,000	9,000	9,000
Water & Sewer	1,635	2,916	2,000	1,700	2,000
Disposal Services	1,850	2,387	1,700	1,700	1,900
Pest Control	720	1,080	800	800	800
Repairs & Maint. Building	580	1,156	4,000	8,180	2,000
Repairs & Maint. Grounds	773	875	0	0	0
Repairs & Maint. Equipment	1,708	8,962	5,000	5,000	4,500
Equipment Rental	106,733	154,992	104,050	104,050	105,690
Vehicle Replacement Charge	8,600	12,900	9,600	9,600	9,600
IT Replacement Charge	4,460	5,820	3,880	3,880	3,880
Certifications and Education	749	0	600	0	600
Professional Development	4,730	6,375	6,000	3,080	6,000
Mileage Reimbursement	4,026	8,721	6,200	6,200	6,200
Miscellaneous Contractuals	5,225	9,748	9,270	9,270	9,650
Contractuals	338,348	523,188	360,550	351,510	389,360
Total Expenditures	1,715,677	2,541,145	1,866,230	1,803,220	1,957,195
 Operating Income (Loss)	 93,216	 263,667	 41,470	 38,410	 118,905
Non-Operating Revenue Int.	30,487	76,960	28,000	28,000	28,000
Income (Loss) before capital outlay	123,703	340,627	69,470	66,410	146,905
 Non-Operating Expenses					
Capital					
Machinery & Tools	109,648	112,555	34,000	32,003	90,000
Total Capital	109,648	112,555	34,000	32,003	90,000
 Cash Generated	 \$14,055	 \$228,072	 \$35,470	 \$34,407	 \$56,905
 Beginning Fund Balance	 9,942,018	 9,956,073	 10,020,513	 10,184,145	 10,218,552
Ending Fund Balance	\$9,956,073	\$10,184,145	\$10,055,983	\$10,218,552	\$10,275,457

	2017/18 Actual	2018/19 Actual	2020 Budget	2020 Estimate	2021 Request
Operating Revenues					
Green Fees	264,766	373,759	306,000	290,000	290,000
Season Passes	15,974	17,900	14,000	8,500	8,500
Permanent Starts	1,800	2,280	1,500	200	1,500
Outings	13,288	21,789	15,500	10,000	15,500
Gas Cart Rental	74,313	123,864	90,000	100,000	120,000
Hand Cart Rental	424	1,015	1,000	1,000	1,000
Golf Club Rental	510	1,038	1,000	500	1,000
Golf Shop Sales	7,049	9,073	9,000	4,500	9,000
Food Sales-Snack Shop	8,090	11,818	12,000	6,000	12,000
Beverage Sales-Snack Shop	11,160	16,002	14,000	10,000	14,000
Beer Sales-Snack Shop	48,589	62,763	54,000	30,000	54,000
Liquor Sales-Snack Shop	19,556	22,769	23,000	10,000	23,000
Building Rentals	17,748	22,275	20,000	2,000	20,000
Other Revenues	7,124	2,868	2,000	2,000	2,000
Total Operating Revenues	\$490,391	\$689,213	\$563,000	\$474,700	\$571,500
Operating Expenses					
Personnel					
Salaries & Wages	100,951	188,093	132,790	132,790	136,610
Part Time Wages	115,596	190,002	149,380	122,000	145,520
Overtime Wages	5,729	11,138	3,000	7,300	6,000
Sick Pay Reimbursement	0	1,384	700	700	700
IMRF Contributions	22,449	35,259	28,290	25,500	27,760
FICA Contributions	16,109	29,790	21,870	19,220	22,100
Health Insurance	24,640	32,380	26,550	26,550	25,470
Personnel	285,474	488,046	362,580	334,060	364,160
Commodities					
Office Supplies	0	200	500	500	500
Postage	1	1	50	50	50
Gasoline & Oil	11,407	17,855	11,200	8,500	8,500
Uniforms	1,608	3,770	2,500	2,500	2,500
Small Tools & Equipment	676	1,769	700	700	700
Building Maint. Supplies	759	981	1,500	1,000	1,500
Ground Maint. Supplies	1,958	310	1,000	1,200	1,000
Equipment Maint. Supplies	17,404	17,093	17,000	17,000	17,000
Gravel & Soil	0	0	500	500	500
Herbicides	2,805	4,806	3,000	2,400	2,400
Fertilizer	9,212	16,319	13,000	9,000	9,000
Plant Protectors	6,255	6,629	4,500	4,000	4,000
Insecticides	4,286	4,456	0	3,410	3,500
Turfgrass Chemicals	2,524	5,141	2,500	2,500	2,500
Top Dressing	4,008	1,040	3,500	2,000	2,000
Irrigation Supplies	1,181	1,443	2,500	1,500	1,500
Landscaping, Trees, Shrubs	0	1,595	500	500	500
Operating Supplies	12,480	14,835	8,500	10,435	8,500
COGS-Pro Shop	3,369	3,932	4,000	2,000	4,000
COGS-Food	2,417	3,829	4,200	2,100	4,200
COGS-Beverage	3,700	5,013	4,200	3,000	4,200
COGS-Beer	10,174	13,773	13,500	3,900	13,500
COGS-Liquor	6,607	4,888	5,750	2,000	5,750

	2017/18 Actual	2018/19 Actual	2020 Budget	2020 Estimate	2021 Request
Commodities	102,831	129,678	104,600	80,695	97,800
Contractuals					
Merchant Credit Card Fees	7,158	11,439	7,500	6,000	7,500
Advertising	1,639	3,348	2,000	1,000	2,000
Printing	121	360	1,000	0	1,000
Dues & Subscriptions	140	185	190	190	190
Licenses & Permits	2,904	2,935	2,950	2,950	2,950
Liability Insurance	221	336	250	250	250
Workers Compensation Ins.	13,249	20,470	12,620	12,620	12,620
Property Insurance	2,717	4,476	3,050	2,940	3,050
State Unemployment Ins.	14,603	27,492	18,000	22,000	22,000
Natural Gas	5,839	11,203	6,000	6,000	6,000
Electricity	14,212	20,877	14,000	14,400	14,400
Telephone	5,000	13,473	7,000	7,000	7,000
Water & Sewer	1,522	2,295	1,600	1,600	1,600
Disposal Services	473	681	600	600	600
Pest Control	720	1,080	800	800	800
Repairs & Maint. Building	693	0	1,400	1,400	1,400
Repairs & Maint. Equipment	0	589	500	500	500
Equipment Rental	49,208	73,582	49,570	49,570	49,570
Vehicle Replacement Charge	3,090	4,650	2,850	2,850	2,850
IT Replacement Charge	1,780	2,520	1,680	1,680	1,680
Miscellaneous Contractuals	8,096	5,105	3,800	6,680	3,300
Contractuals	133,385	207,096	137,360	141,030	141,260
Total Expenditures	521,690	824,820	604,540	555,785	603,220
Operating Income (Loss)	(31,299)	(135,607)	(41,540)	(81,085)	(31,720)
Non-Operating Revenue Int.	3,068	13,605	3,100	3,100	3,100
Income (Loss) before capital outlay	(28,231)	(122,002)	(38,440)	(77,985)	(28,620)
Non-Operating Expenses					
Capital					
Machinery & Tools	24,007	0	0	0	0
Total Capital	24,007	0	0	0	0
Cash Generated	\$(52,238)	\$(122,002)	\$(38,440)	\$(77,985)	\$(28,620)
Beginning Fund Balance	2,248,219	2,195,981	2,145,581	2,073,979	1,995,994
Ending Fund Balance	\$2,195,981	\$2,073,979	\$2,107,141	\$1,995,994	\$1,967,374

	2017/18 Actual	2018/19 Actual	2020 Budget	2020 Estimate	2021 Request
Operating Revenues					
Green Fees	776,690	1,076,487	854,000	854,000	900,000
Permanent Starts	12,355	7,800	10,000	5,160	7,000
Outings	57,402	119,836	80,000	10,000	80,000
Player Services	1,313	840	1,000	840	1,000
Gas Cart Rental	215,570	353,977	270,000	270,000	285,000
Hand Cart Rental	255	240	250	475	250
Golf Club Rental	5,049	10,978	5,000	0	5,000
Range Balls	40,352	66,609	43,000	43,000	43,000
Golf Shop Sales	113,552	179,404	115,000	90,000	115,000
Food Sales-Snack Shop	0	0	0	10,000	27,000
Beverage Sales-Snack Shop	0	0	0	10,000	20,000
Beer Sales-Snack Shop	0	0	0	30,000	75,000
Liquor Sales-Snack Shop	0	0	0	6,000	13,000
Building Rentals	0	0	0	0	30,000
Other Revenues	699	(1,757)	100	4,110	100
Concessionaire Revenue	60,314	100,007	65,000	0	0
Total Operating Revenues	\$1,283,551	\$1,914,421	\$1,443,350	\$1,333,585	\$1,601,350
Operating Expenses					
Personnel					
Salaries & Wages	230,711	374,646	272,150	249,190	273,920
Part Time Wages	234,553	407,815	319,320	283,000	364,610
Overtime Wages	11,711	38,014	12,000	12,230	12,000
Sick Pay Reimbursement	0	1,384	700	700	700
IMRF Contributions	54,580	70,601	58,990	57,720	57,630
FICA Contributions	35,223	64,721	46,220	42,620	49,820
Health Insurance	36,113	77,105	67,620	67,620	70,740
Personnel	602,891	1,034,286	777,000	713,080	829,420
Commodities					
Office Supplies	0	77	500	500	500
Postage	91	119	250	250	250
Gasoline & Oil	13,235	20,624	14,000	10,000	12,000
Uniforms	6,361	9,953	6,700	6,700	8,700
Small Tools & Equipment	348	2,951	500	3,800	500
Building Maint. Supplies	604	311	3,000	3,000	3,000
Ground Maint. Supplies	19,689	2,254	20,000	20,000	20,000
Equipment Maint. Supplies	25,692	51,241	25,000	25,000	25,000
Gravel & Soil	0	0	1,000	1,000	1,000
Herbicides	2,946	5,037	5,000	5,000	5,000
Fertilizer	16,183	23,184	25,000	25,000	25,000
Plant Protectors	51,979	95,501	60,000	60,000	60,000
Insecticides	9,715	8,012	10,000	10,000	10,000
Turfgrass Chemicals	28,966	46,968	37,000	37,140	37,000
Top Dressing	3,071	5,094	6,000	6,000	6,000
Irrigation Supplies	2,957	4,305	3,000	3,000	3,000
Operating Supplies	25,875	34,892	27,500	25,000	35,500
COGS-Handicap	40	1,775	2,000	1,270	600
COGS-Pro Shop	70,680	112,191	65,450	51,000	63,250
COGS-Food	0	0	0	3,500	9,450
COGS-Beverage	0	0	0	3,000	6,000
COGS-Beer	0	0	0	7,500	18,750
COGS-Liquor	0	0	0	1,200	2,600
Commodities	278,432	424,489	311,900	308,860	353,100

	2017/18 Actual	2018/19 Actual	2020 Budget	2020 Estimate	2021 Request
Contractuals					
Legal Fees	0	0	0	1,660	0
Computer Fees & Services	0	4,122	3,600	3,600	3,600
Merchant Credit Card Fees	24,588	41,537	25,000	25,000	25,000
Advertising	8,381	11,089	8,000	3,000	3,000
Printing	1,000	952	1,000	1,000	1,000
Dues & Subscriptions	1,174	1,671	1,450	1,450	1,450
Licenses & Permits	0	239	1,080	1,080	1,080
Liability Insurance	1,218	1,849	1,250	1,250	1,250
Workers Compensation Ins.	29,309	45,287	29,080	29,080	29,840
Property Insurance	7,018	12,051	8,380	8,380	9,350
State Unemployment Ins.	17,171	11,996	20,000	15,000	15,000
Natural Gas	5,641	7,275	5,000	10,000	15,130
Electricity	25,282	34,863	25,400	34,000	45,400
Telephone	13,458	27,053	15,000	15,000	15,000
Water & Sewer	1,128	1,728	1,200	1,500	2,200
Disposal Services	1,828	2,948	1,800	1,800	1,800
Pest Control	288	1,289	500	500	500
Repairs & Maint. Building	0	0	1,000	1,260	1,000
Repairs & Maint. Equipment	289	0	500	1,000	500
Equipment Rental	79,939	101,477	68,660	71,930	72,400
Vehicle Replacement Charge	830	1,260	3,310	3,310	3,310
IT Replacement Charge	4,460	4,560	4,040	4,040	4,040
Certifications and Education	51	60	200	200	200
Professional Development	2,006	3,235	2,000	910	2,000
Mileage Reimbursement	1,190	0	1,000	1,000	1,000
Miscellaneous Contractuals	31,482	19,951	13,460	13,460	18,180
Contractuals	257,731	336,492	241,910	250,410	273,230
Total Expenditures	1,139,054	1,795,267	1,330,810	1,272,350	1,455,750
Income (Loss)					
before capital outlay	144,497	119,154	112,540	61,235	145,600
Non-Operating Expenses - Capital					
Machinery & Tools	93,688	144,253	47,000	42,160	300,000
Capital Improvements	0	706,312	55,000	0	75,000
Total Capital	93,688	850,565	102,000	42,160	375,000
Cash Generated	\$50,809	\$(731,411)	\$10,540	\$19,075	\$(229,400)
Beginning Fund Balance	5,517,388	5,568,197	4,901,257	4,836,786	4,855,861
Ending Fund Balance	\$5,568,197	\$4,836,786	\$4,911,797	\$4,855,861	\$4,626,461

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

	Estimated Costs	Budget 2020	Estimated 2020	New Funding	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future Funding Required
<u>Machinery/Equipment/Project</u>										
Countryside Golf Course:										
Tri Plex Tee Mowers	69,200									0
Tow Behind Blower	10,000	10,000	8,000							0
Sprayer	55,000						55,000			55,000
Bunker Rake	20,000					40,000				40,000
Fairway Mowers	55,000							55,000		55,000
Fairway/Green Verticut Units	30,000					30,000			30,000	60,000
Pull Behind Rough Mower	26,000	24,000	25,060							0
Rotary Deck Bank Mower	45,000			90,000	90,000					90,000
Brae Loch Golf Course:										
ThunderHawk Golf Course:										
Tri Plex Tee Mowers	37,000	37,000	35,500							0
Tow Behind Blower	1,000	10,000	8,000							0
Sprayers	95,500									0
Fairway Mowers	46,000									0
Fairway/Green Verticut Units	30,000							30,000		30,000
Bunker Rake	20,000							20,000	20,000	40,000
Rotary Deck Bank Mower	45,000					45,000			45,000	90,000
Rough Mower	68,000						68,000			68,000
Cart Path Replacement/Repairs	TBD									0
Patio Refurbishment/Repair	75,000			75,000	75,000					75,000
Irrigation Control System	300,000			300,000	300,000					300,000
	\$1,027,700	\$81,000	\$76,560	\$465,000	\$465,000	\$115,000	\$123,000	\$105,000	\$95,000	903,000

Donation and Grant Fund



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

Expenditures amount to \$266,570. Salaries and benefits total \$154,570, contractals are \$6,000, and capital outlay is \$106,000. The budget reflects a decrease of \$720,516 (72.99%) compared to the FY 2020 budget. Capital Outlay decreased by \$564,446 (84.19%) due to habitat restoration projects from the Natural Resources Department.

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

EXPENDITURES BY OBJECT:	FY 2020 Budget	% of Total	FY 2021 Budget	% of Total	Amount Change	% Change
Salaries and Benefits	\$148,780	15.07%	\$154,570	57.98%	\$5,790	3.89%
Commodities	0	0.00%	0	0.00%	0	0.00%
Contractuals	167,860	17.01%	6,000	2.25%	(161,860)	-96.43%
Capital Outlay	670,446	67.92%	106,000	39.76%	(564,446)	-84.19%
Total Expenditures by Object	\$987,086	100.00%	\$266,570	100.00%	(\$720,516)	-72.99%

EXPENDITURES BY FUNCTION:	FY 2020 Budget	% of Total	FY 2021 Budget	% of Total	Amount Change	% Change
Youth Conservation Corp	\$148,780	15.07%	\$154,570	57.98%	\$5,790	3.89%
Education	6,000	0.61%	6,000	2.25%	0	0.00%
Natural Resources	823,306	84.32%	106,000	39.76%	(726,306)	-87.26%
Total Expenditures by Function	\$987,086	100.00%	\$266,570	100.00%	(\$720,516)	-72.99%



Budget Request for Fiscal Year 2021
Donation and Grant Fund Summary

	2017/18 Actual	2018/19 Actual	2020 Budget	2020 Estimate	2021 Budget
Revenues					
Donations	232,330	161,877	154,780	148,387	160,570
Other Grants	56,476	52,170	8,000	188,600	0
State Grants	273,648	0	82,000	82,000	0
Federal Grants	452,755	1,475,021	377,145	329,070	106,000
Interest from Investments	4,958	15,270	4,110	4,840	4,100
Miscellaneous Revenue	73,114	39,768	0	51,230	0
Interfund Transfer	0	40	0	0	0
Total Revenues	\$1,093,281	\$1,744,146	\$626,035	\$804,127	\$270,670
Expenditures					
Part Time Wages	89,341	132,893	138,200	80,460	143,580
FICA Contributions	6,834	10,344	10,580	5,000	10,990
Total Personnel	96,175	143,237	148,780	85,460	154,570
Operating Supplies	0	2,413	0	0	0
Total Commodities	0	2,413	0	0	0
Miscellaneous Contractuals	87,242	75,332	167,860	141,900	6,000
Total Contractuals	87,242	75,332	167,860	141,900	6,000
Total Operating Expenses	183,417	220,982	316,640	227,360	160,570
Capital					
Capital Imprvmnts-Preserves	869,653	2,027,439	670,446	273,386	106,000
Total Expenditures	1,053,070	2,248,421	987,086	500,746	266,570
Revenue Excess (Deficit) over Expenditures	40,211	(504,275)	(361,051)	303,381	4,100
Beginning Fund Balance	589,757	629,968	1,040,331	125,693	429,074
Ending Fund Balance	\$629,968	\$125,693	\$679,280	\$429,074	\$433,174

General Program Statement

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

Chiwaukee Prairie Illinois Beach Lakeplain Coastal Wetland Restoration Agreement No. CMP-NU-05

RECEIVED – Illinois Coastal Management Program Project Number: 56056

Funding for control of invasive species within the Waukegan Dunes Illinois Natural Inventory Area within the boundaries of Waukegan, Illinois as part of the Lake Michigan RAMSAR international wetland. This is a two-year project with funding from the Illinois Coastal Management Program for **\$92,000**.

		2020	2021
Grant Budget	\$ 92,000		
Project Budget	\$ 92,000		
Funding	Grant	\$ 46,000	\$ 0
TOTAL FUNDS		\$ 46,000	\$ 0
In-Kind Services	Partner	\$ 0	\$ 0
	District	0	0
TOTAL SERVICES		\$ 0	\$ 0
Expenditures:	Partner	\$46,000	\$ 0
	District	0	0
TOTAL EXPENDITURES		\$ 46,000	\$ 0

Chiwaukee Prairie Illinois Beach Lakeplain Coastal Wetland Restoration Agreement No. 20-N19-306A-4

RECEIVED – Illinois Coastal Management Program Project Number: 56050

Funding for control of invasive species within the Waukegan Dunes Illinois Natural Inventory Area within the boundaries of Waukegan, Illinois as part of the Lake Michigan RAMSAR international wetland. This is a two-year project with funding from the Illinois Coastal Management Program for **\$85,000**.

		2020	2021
Grant Budget	\$ 85,000		
Project Budget	\$ 85,000		
Funding	Grant	\$ 0	\$ 85,000
TOTAL FUNDS		\$ 0	\$ 85,000
In-Kind Services	Partner	\$ 0	\$ 0
	District	0	0
TOTAL SERVICES		\$ 0	\$ 0
Expenditures:	Partner	\$0	\$85,000
	District	0	0
TOTAL EXPENDITURES		\$0	\$ 85,000

Chiwaukee Prairie Illinois Beach Lakeplain Coastal Wetland Restoration**Received/Committed – Anonymous Donation****Project Number 50606**

A generous benefactor has provided funding to support the efforts of the Lakeplain Partnership in Wisconsin and Illinois. Funding has been awarded for three years with annual payments of \$250,000. These funds are being used to provide for the acquisition, protection, restoration, and management of critical habitats with the RAMSAR wetland of international importance. These funds are also being used to leverage additional grant funds for lakeplain partners. A total of **\$750,000** has been approved for 2019-2021.

		2020	2021
Grant Budget	\$ 750,000		
Project Budget	\$ 750,000		
Funding	Grant	\$ 0	\$ 0
	Donation	250,000	250,000
TOTAL FUNDS		\$ 250,000	\$ 250,000
In-Kind Services	Partner	\$ 0	\$0
	District	0	0
TOTAL SERVICES		\$ 0	\$0
Expenditures:	Partner	\$250,000	\$250,000
	District	0	0
TOTAL EXPENDITURES		\$ 250,000	\$ 250,000

Chiwaukee Prairie Illinois Beach Lakeplain Coastal Wetland Restoration**Sustain Great Lakes – Applied -Pending****Project Number N/A**

We have submitted a proposal to SOGL for **\$250,000** for 2021-2022 to support restoration and invasive species management on the Lakeplain. These funds will be used to provide for the acquisition, protection, restoration, and management of critical habitats with the RAMSAR wetland of international importance.

		2020	2021
Grant Budget	\$ 250,000		
Project Budget	\$ 250,000		
Funding	Grant	\$ 0	\$ 0
	Donation	0	125,000
TOTAL FUNDS		\$ 0	\$ 125,000
In-Kind Services	Partner	\$ 0	\$0
	District	0	0
TOTAL SERVICES		\$ 0	\$0
Expenditures:	Partner	\$ 0	\$ 125,000
	District	0	0
TOTAL EXPENDITURES		\$ 0	\$ 125,000

Greenbelt – Stewardship of Greenbelt Forest Preserve**ID:7986****RECEIVED – Illinois Clean Energy Community Foundation**

The Illinois Clean Energy Community Foundation awarded the Preservation Foundation this challenge grant to support stewardship efforts at Greenbelt Forest Preserve. The Community Foundation will match \$3 for every \$1 raised for the stewardship efforts at Greenbelt up to \$21,000 in addition to a minimum of 400 hours of volunteer effort. Most of the grant work will be completed in 2020.

		2020	2021
Grant Budget	\$ 21,000		
Project Budget	\$ 38,172		
Funding	Grant	\$ 21,000	\$ 0
	Donation	7,000	0
TOTAL FUNDS		\$28,000	\$ 0
In-Kind Services	Partner	\$ 0	\$ 0
	District	10,172	0
TOTAL SERVICES		\$ 10,172	\$ 0
Expenditures:	Partner	\$ 28,000	\$ 0
	District	10,172	0
TOTAL EXPENDITURES		\$ 38,172	\$ 0

Grant Woods Native Community Restoration**Committed – Anonymous Donation****Project Number 60604**

A generous benefactor wishes to see native community restoration at Grant Woods Forest Preserve. Connectivity between habitats is cut off by 180 acres of disturbed agricultural fields. This project seeks to restore these fields to a native cover, provide funding for invasive species control in wetland areas, and restore a 13-acre woodland. District staff has already completed woodland and wetland restoration at Grant Woods. This donation will leverage those efforts and expand the footprint of diverse native communities.

		2020	2021
Grant Budget	\$ 499,600		
Project Budget	\$ 511,600		
Funding	Grant	\$ 0	\$ 0
	Donation	165,000	334,600
TOTAL FUNDS		\$165,000	\$ 334,600
In-Kind Services	Partner	\$ 0	\$ 0
	District	0	12,000
TOTAL SERVICES		\$ 0	\$ 12,000
Expenditures:	Partner	\$165,000	\$ 334,600
	District	0	12,000
TOTAL EXPENDITURES		\$165,000	\$346,600

Grant Woods – Creating Ecological and Climate Resiliency

RECEIVED – Wildlife Conservation Society – Climate Adaptation Grant

Grant Woods Forest Preserve is a 1,226-acre mosaic of 16 habitat types; however, connectivity between these habitats is cut off by 180 acres of disturbed agricultural fields. This project seeks to restore these fields using a climate-appropriate, locally-sourced seed mix to increase habitat connectivity and to ensure the long-term resilience of this restoration project.

		2020	2021
Grant Budget	\$ 216,000		
Project Budget	\$ 404,000		
Funding	Grant	\$35,000	\$181,000
	Donation	8,000	171,000
TOTAL FUNDS		\$43,000	\$ 352,000
In-Kind Services	Partner	\$ 0	\$ 9,000
	District	0	0
TOTAL SERVICES		\$ 0	\$9,000
Expenditures:	Partner	\$43,000	\$361,000
	District	0	0
TOTAL EXPENDITURES		\$43,000	\$361,000

Middlefork Savanna – Beyond The Boundaries: Collaboration for Landscape-Scale Buckthorn Eradication

RECEIVED– NFWF-Chicago Calumet Grant Program

Since 2015, LCFPD and partners have addressed nearly 112 acres of buckthorn; however, 528 acres remain unmanaged; almost all of which exists on private lands. We propose working with private landowners to eradicate buckthorn from their lands to improve habitat quality. We will encourage other landowners to eradicate buckthorn on their properties. Some potential partners include Abbott Laboratories Inc., City of Lake Forest, Lake Forest Academy, the Chicago Bears, Knollwood Country Club, Glenmore Woods Home Owners Association, Lucky Lake Homeowners Association, Lake Forest Open Lands Association, Trustmark Inc., utility/transportation agencies, and potentially individual homeowners.

		2020	2021
Grant Budget	\$ 171,146		
Project Budget	\$ 558,146		
Funding	Grant	\$125,000	\$46,146
	Donation	225,000	0
	Partner	75,000	14,000
TOTAL FUNDS		\$425,000	\$60,146
In-Kind Services	Partner	\$25,000	\$ 20,000
	District	16,000	12,000
TOTAL SERVICES		\$ 41,000	\$ 32,000
Expenditures:	Partner	\$450,000	\$80,146
	District	16,000	12,000
TOTAL EXPENDITURES		\$466,000	\$92,146

Prairie Wolf – Green Infrastructure to Reduce Stormwater Runoff
APPLIED FOR – Great Lakes Restoration Initiative Program

The Prairie Wolf – Green Infrastructure to Reduce Stormwater Runoff project proposes to restore the natural hydrology to a 145-acre portion of Prairie Wolf Forest Preserve. This parcel is currently impacted by the presence of more than 5,000 linear feet of agricultural drain tile, an artifact of the site’s former agricultural land-use history. The drain tiles gather stormwater from within the preserve as well as from neighboring residential areas. The tiles rapidly drain the land, thereby reducing the time that water resides on the landscape, decreasing infiltration through the soil, absorption by native plants and limiting wildlife benefits.

		2020	2021
Grant Budget	\$220,310		
Project Budget	\$276,760		
Funding	Grant	\$0	\$220,310
	Donation	0	0
TOTAL FUNDS		\$0	\$220,310
In-Kind Services	Partner	\$ 0	\$0
	District	0	56,450
TOTAL SERVICES		\$ 0	\$56,450
Expenditures:	Partner	\$ 0	\$220,310
	District	0	56,450
TOTAL EXPENDITURES		\$ 0	\$276,760

Cuba Marsh – Hydrologic Restoration and Enhancement Project
RECEIVED – SMC WMB Grant Program

Project Number 56062

The Cuba Marsh – Hydrologic Restoration and Enhancement Project proposes to restore the natural hydrology to a 415-acre portion of Cuba Marsh Forest Preserve. The natural hydrology of this parcel is currently impacted by a failed water control structure and the presence of more than 2,500 linear feet of agricultural drain tile, an artifact of the site’s former agricultural land-use history. The drain tiles gather stormwater from within the preserve as well as from neighboring residential areas. The tiles rapidly drain the land, thereby reducing the time that water resides on the landscape, decreasing infiltration through the soil, absorption by native plants, and limiting wildlife benefits.

		2020	2021
Grant Budget	\$8,000		
Project Budget	\$76,150		
Funding	Grant	\$8,000	\$0
TOTAL FUNDS		\$8,000	\$0
In-Kind Services	District	\$68,150	\$0
TOTAL SERVICES		\$68,150	\$0
Expenditures:	Partner	\$8,000	\$0
	District	68,150	0
TOTAL EXPENDITURES		\$76,150	\$0

Van Patten Woods – Hydrologic Restoration and Enhancement Project**Project Number 61604****RECEIVED – EPA Section 319 via SMC's Countywide BMP program**

The Van Patten Woods – Hydrologic Restoration and Enhancement Project proposes to restore native vegetation and natural hydrology to a 415-acre portion of Van Patten Woods Forest Preserve. The project area is currently impacted by exotic woody vegetation (buckthorn, etc.) and is dominated by the presence of retired agricultural fields containing more than 11,150 linear feet of agricultural drain tile. Drain tiles will be disabled and retired agricultural fields will be seeded with native species. Additionally, more than 70 acres of disturbed woodlands will be cleared and seeded.

		2020	2021
Grant Budget	\$196,812		
Project Budget	\$428,764		
Funding	Grant	\$196,812	\$0
TOTAL FUNDS		\$196,812	\$0
In-Kind Services	District	\$67,164	\$0
TOTAL SERVICES		\$67,164	\$0
Expenditures:	Partner	\$196,812	\$0
	District	67,164	0
TOTAL EXPENDITURES		\$263,976	\$0

Prairie Wolf – North – Hydrologic Restoration and Enhancement Project**Project Number: NA****APPLIED FOR – NFWF-Chi-Cal Rivers Fund Grant Program NFWF#: TBD**

The Prairie Wolf - North – Hydrologic Restoration and Enhancement Project proposes to restore native vegetation and natural hydrology to the northern portion of Prairie Wolf Forest Preserve. The project area is currently impacted by exotic woody vegetation (buckthorn, etc.) and the loss of natural hydrology, due to the presence of more than 5,000 linear feet of drain tile within the retired agricultural fields, as well as some erosional features connected to the Middle Fork of the North Branch of the Chicago River. As proposed, approximately 50 acres will receive buckthorn management and native seed installation, drain tiles will be disabled and erosion issues addressed to provide sustainable natural hydrology, and the base for a future trail connection (Middlefork Greenway Trail) will be established.

		2020	2021
Grant Budget	\$177,260		
Project Budget	\$361,220		
Funding	Grant	\$0	\$125,000
TOTAL FUNDS		\$0	\$125,000
In-Kind Services	District	\$0	\$9,284
TOTAL SERVICES		\$0	\$9,284
Expenditures:	Partner	\$0	\$125,000
	District	0	9,284
TOTAL EXPENDITURES		\$0	\$134,284



**Lake County
Forest Preserves**

Budget Request for Fiscal Year 2021
6900 Natural Resources Grant Fund

	2017/18 Actual	2018/19 Actual	2020 Budget	2020 Estimate	2021 Request
Revenues					
Grants & Donations	816,928	1,564,748	467,145	631,140	106,000
Interest from Investment	528	3,052	500	500	500
Total Revenues	\$817,456	\$1,567,800	\$467,645	\$631,640	\$106,500
Expenditures					
Commodities	0	2,413	0	0	0
Contractuals	60,307	56,231	161,860	141,400	0
Total Operating Expenses	60,307	58,644	161,860	141,400	0
Capital	554,016	2,027,439	670,446	273,386	106,000
Total Expenditures	614,323	2,086,083	832,306	414,786	106,000
Revenue Excess (Deficit) over Expenditures	203,133	(518,283)	(364,661)	216,854	500
Beginning Fund Balance	98,329	301,462	652,715	(216,821)	33
Ending Fund Balance	\$301,462	\$(216,821)	\$288,054	\$33	\$533

General Program Statement

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

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

Key Objectives for 2021

- Participates in the Forest Preserves 5-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 habitat restoration tasks in the southwest portion of the county in collaboration with the Barrington Greenway Initiative.
- Participate in the restoration efforts at Greenbelt Forest Preserve in collaboration with Audubon Great Lakes.
- Perform clearing, planting and other natural resource management tasks at Spring Bluff Forest Preserve and the surrounding landscapes as part of the Chiwaukee Illinois Beach Lake Plain Habitat Restoration Project.
- Assist with the operation of Rollins Savanna Seed Nursery:
 - Install native plants as needed
 - Mulch and water nursery stock throughout the summer
 - Harvest native seed.
- Install native plant plugs at Ethel's Woods Forest Preserve as part of the restoration of North Mill Creek.



Lake County Forest Preserves

Budget Request for Fiscal Year 2021 6100 Youth Conservation Corps

	<u>2017/18 Actual</u>	<u>2018/19 Actual</u>	<u>2020 Budget</u>	<u>2020 Estimate</u>	<u>2021 Request</u>
Revenues					
Donations	103,115	117,170	148,780	107,587	154,570
Total Revenues	\$103,115	\$117,170	\$148,780	\$107,587	\$154,570
Expenditures					
Personnel					
Part Time Wages	89,341	132,893	138,200	80,460	143,580
FICA Contributions	6,834	10,344	10,580	5,000	10,990
Total Personnel	96,175	143,237	148,780	85,460	154,570
Revenue Excess (Deficit) over Expenditures	6,940	(26,067)	0	22,127	0
Beginning Fund Balance	(3,000)	3,940	3,941	(22,127)	0
Ending Fund Balance	\$3,940	\$(22,127)	\$3,941	\$0	\$0

General Program Statement

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

Key Objectives for 2021

- Work with the Preservation Foundation of the Lake County Forest Preserves to identify and seek additional funding for support of special exhibitions at the Dunn Museum.
- Work with the Preservation Foundation of the Lake County Forest Preserves to identify and seek additional funding to support on-going Education Department initiatives including Science Explorers in Nature, summer camps, the Ethel Untermyer Conservation Forum, program scholarships, and other projects and events.
- Place all non-designated gifts supporting the Museum in the Museum Grant Fund. Identify and solicit funding sources for digitization projects at the Dunn Museum.
- Continue the Gateways Grant Program, offering forty-eight (48) grants to disadvantaged school districts in Lake County. Each grant provides an affordable field trip by waiving program fees for one day of programming and giving a \$125 transportation reimbursement to the school. The Gateways Grant Program makes school field trips available to an average of 4,500 students and teachers each school year. New this year, Gateways Grant eligible schools district receive discounted virtual field trips
- Identify and secure funding to continue to offer free admission and programs on the first and third Thursday night of every month at the Dunn Museum. The program is currently funded by a grant through the USG Foundation through December 2021.



**Lake County
Forest Preserves**

Budget Request for Fiscal Year 2021
Education Grant Funds

	<u>2017/18 Actual</u>	<u>2018/19 Actual</u>	<u>2020 Budget</u>	<u>2020 Estimate</u>	<u>2021 Request</u>
Revenues					
Grants & Donations	166	5,677	6,000	8,000	6,000
Total Revenues	\$166	\$5,677	\$6,000	\$8,000	\$6,000
Expenditures					
Contractuals	3,125	3,766	6,000	500	6,000
Total Expenses	3,125	3,766	6,000	500	6,000
Revenue Excess (Deficit) over Expenditures	(2,959)	1,911	0	7,500	0
Beginning Fund Balance	256	(2,702)	8	(792)	6,708
Ending Fund Balance	\$(2,702)	\$(792)	\$8	\$6,708	\$6,708



Budget Request for Fiscal Year 2021
Museum Grant Funds

	<u>2017/18 Actual</u>	<u>2018/19 Actual</u>	<u>2020 Budget</u>	<u>2020 Estimate</u>	<u>2021 Request</u>
Revenues					
Grants & Donations	95,000	950	0	1,330	0
Interest from Investments	4,430	12,218	3,610	5,260	3,600
Miscellaneous Revenue	73,114	39,768	0	51,230	0
Total Revenues	\$172,544	\$52,936	\$3,610	\$57,820	\$3,600
Expenditures					
Contractuals	23,810	15,335	0	0	0
Total Operating Expenses	23,810	15,335	0	0	0
Capital	315,637	0	0	0	0
Total Expenditures	339,447	15,335	0	0	0
Revenue Excess (Deficit) over Expenditures	(166,903)	37,601	3,610	57,820	3,600
Beginning Fund Balance	494,694	327,791	386,378	365,392	423,212
Ending Fund Balance	\$327,791	\$365,392	\$389,988	\$423,212	\$426,812



Budget Request for Fiscal Year 2021
Museum Grant Funds - Relocation Fund

	<u>2017/18 Actual</u>	<u>2018/19 Actual</u>	<u>2020 Budget</u>	<u>2020 Estimate</u>	<u>2021 Request</u>
Revenues					
Grants & Donations	95,000	0	0	0	0
Interest from Investments	4,084	7,418	2,000	2,000	2,000
Total Revenues	\$99,084	\$7,418	\$2,000	\$2,000	\$2,000
Expenditures					
Contractuals	23,810	6,750	0	0	0
Capital	315,637	0	0	0	0
Total Expenditures	23,810	6,750	0	0	0
Revenue Excess (Deficit) over Expenditures	(240,363)	668	2,000	2,000	2,000
Beginning Fund Balance	436,839	196,476	200,476	197,144	199,144
Ending Fund Balance	\$196,476	\$197,144	\$202,476	\$199,144	\$201,144



Lake County Forest Preserves

Budget Request for Fiscal Year 2021 Museum Grant Funds - Collection Acquisition Fund

	<u>2017/18 Actual</u>	<u>2018/19 Actual</u>	<u>2020 Budget</u>	<u>2020 Estimate</u>	<u>2021 Request</u>
Revenues					
Grants & Donations	0	523	0	0	0
Interest from Investments	336	4,788	1,600	2,330	1,600
Miscellaneous Revenue	68,468	39,768	0	51,230	0
Interfund Transfers	0	40	0	0	0
Total Revenues	\$68,804	\$45,119	\$1,600	\$53,560	\$1,600
Expenditures					
Contractuals	0	6,151	0	0	0
Total Operating Expenses	0	6,151	0	0	0
Revenue Excess (Deficit) over Expenditures	73,450	38,968	1,600	53,560	1,600
Beginning Fund Balance	54,110	127,560	181,719	166,527	220,087
Ending Fund Balance	\$127,560	\$166,527	\$183,319	\$220,087	\$221,687



Budget Request Summary for Fiscal Year 2021
Museum Grant Funds - Special Projects Fund

	<u>2017/18 Actual</u>	<u>2018/19 Actual</u>	<u>2020 Budget</u>	<u>2020 Estimate</u>	<u>2021 Request</u>
Revenues					
Grants & Donations	0	950	0	1,330	0
Interest from Investments	9	11	10	10	0
Total Revenues	\$9	\$961	\$10	\$1,340	\$0
Expenditures					
Contractuals	0	2,434	0	0	0
Total Operating Expenses	0	2,434	0	0	0
Revenue Excess (Deficit) over Expenditures	9	(1,473)	10	1,340	0
Beginning Fund Balance	3,195	3,195	3,206	1,722	3,062
Ending Fund Balance	\$3,195	\$1,722	\$3,236	\$3,062	\$3,062

Other Funds





FUNDS IN THIS SECTION INCLUDE:

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

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

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

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

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

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

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

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

INTERNAL SERVICE FUNDS:

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

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

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

General Program Statement

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

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

	<u>2017/18 Actual</u>	<u>2018/19 Actual</u>	<u>2020 Budget</u>	<u>2020 Estimate</u>	<u>2021 Request</u>
Revenues					
Property Tax Levy	125,443	175,252	156,220	156,220	197,710
Interest from Investments	498	8,647	1,000	1,200	1,000
Total Revenues	\$125,941	\$183,899	\$157,220	\$157,420	\$198,710
Expenditures					
Personnel					
Salaries & Wages	53,370	102,669	101,710	80,000	104,130
Sick Pay Reimbursement	299	0	310	0	0
Health Insurance	7,941	13,995	18,050	12,620	16,360
Total Personnel	61,610	116,664	120,070	92,620	120,490
Contractuals					
Auditing Fees	58,908	59,757	58,180	65,000	59,860
Computer Fees & Services	3,758	6,017	4,250	4,250	4,460
Consulting Fees	7,600	10,173	7,000	7,000	5,000
IT Replacement Charge	640	870	780	780	680
Total Contractuals	70,906	76,817	70,210	77,030	70,000
Total Operating Expenses	132,516	193,481	190,280	169,650	190,490
Non-Operating Expenses					
Capital	0	0	5,800	5,800	0
Total Expenditures	132,516	193,481	196,080	175,450	190,490
Revenue Excess (Deficit) over Expenditures	(6,575)	(9,582)	(33,060)	(18,030)	8,220
Beginning Fund Balance	144,304	137,729	114,688	128,147	110,117
Ending Fund Balance	\$137,729	\$128,147	\$81,628	\$110,117	\$118,337



General Program Statement

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

	<u>2017/18 Actual</u>	<u>2018/19 Actual</u>	<u>2020 Budget</u>	<u>2020 Estimate</u>	<u>2021 Request</u>
Revenues					
Interest from Investments	11,762	151,000	17,000	27,000	27,000
Interfund Transfers	200,000	200,000	200,000	200,000	200,000
Total Revenues	\$211,762	\$351,000	\$217,000	\$227,000	\$227,000
Expenditures					
Capital Imprvmnts-Preserves	0	0	210,000	0	0
Total Expenditures	\$0	\$0	\$210,000	\$0	\$0
Revenue Excess (Deficit) over Expenditures	211,762	351,000	7,000	227,000	227,000
Beginning Fund Balance	2,040,975	2,252,737	2,568,974	2,603,737	2,830,737
Ending Fund Balance	\$2,252,737	\$2,603,737	\$2,561,737	\$2,830,737	\$3,057,737

General Program Statement

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

	2017/18 Actual	2018/19 Actual	2020 Budget	2020 Estimate	2021 Request
Revenues					
Interest from Investments	21,661	176,706	42,500	47,500	42,500
Easement & Licenses	27,640	12,374	0	15,000	0
Miscellaneous Revenue	310,000	0	0	0	0
Interfund Transfers	0	0	0	370,000	0
Total Revenues	\$359,301	\$189,080	\$42,500	\$432,500	\$42,500
Expenditures					
Appraisal Fees	0	2,500	2,500	2,500	2,500
Legal Fees	0	2,683	7,500	7,500	7,500
Total Operating Expenses	0	20,183	10,000	10,000	10,000
Capital					
Buildings & Structures	0	0	2,525,000	2,525,000	0
Capital Imprvmnts-Preserves	168,252	2,819	0	0	0
Total Capital Outlay	168,252	2,819	2,525,000	2,525,000	0
Total Expenditures	168,252	23,002	2,535,000	2,535,000	10,000
Revenue Excess (Deficit) over Expenditures	191,049	166,078	(2,492,500)	(2,102,500)	32,500
Beginning Fund Balance	3,881,508	4,072,557	4,125,557	4,238,635	2,136,135
Ending Fund Balance	\$4,072,557	\$4,238,635	\$1,633,057	\$2,136,135	\$2,168,635

General Program Statement

The nature and purpose of this fund is to restore and manage lands that are in need of restoration efforts to restore them to their historical condition. In 2003, the Board approved a Farmland Management Policy that established this fund from the revenue annually generated by the farm license fees. It is estimated that the District will have 2,283 acres of land in farm licenses which will generate an estimated \$361,926.00 in annual fees.

Restoration and Management Activities

- **Restoration Mowing Project # 62801** **\$ 17,000**

Mowing and removal of invasive weeds in farmland restorations at six different preserve sites. Typically the District works with local farmers or contractors for this mowing.
- **District Wide Invasive Species Project # 62806** **\$ 180,000**

Countywide control of several herbaceous invasive species at various preserves.
- **Native Cover Crop Seeding Project # 62804** **\$ 40,000**

Seed purchase to be used as temporary native cover for transitioning agricultural fields in preparation for restoration projects. Farmers are typically used to plant the cover crops.
- **Soil and Drain Tile Surveys Project # 62805** **\$ 50,000**

Repair of current drain tile systems, hydrologic study and assessment for removal of drain tiles.
- **Animal Damage Management Project # 62802** **\$20,000**

Countywide control of negative impacts from wildlife. This includes the control of wildlife populations and possible alternative solutions to hydrological issues.
- **Site Specific Invasive Species Project # 62803** **\$ 58,837**

Control of various invasive species as follow-up to previous restoration projects.



Budget Request for Fiscal Year 2021
2800 Farmland Management

	2017/18 Actual	2018/19 Actual	2020 Budget	2020 Estimate	2021 Request
Revenues					
Rental Revenue	441,666	851,705	410,200	436,410	361,930
Interest from Investments	6,019	18,522	5,000	5,000	5,000
Farm Tax Collected	12,691	39,119	22,300	20,000	22,300
Grants	3,149	0	0	0	0
Total Revenues	\$463,525	\$909,346	\$437,500	\$461,410	\$389,230
Expenditures					
Repairs & Maint. Grounds	420,340	817,432	772,799	768,890	365,840
Real Estate & Drainage Taxes	34,301	54,363	22,300	22,300	22,300
Total Operating Expenses	454,641	871,795	795,099	791,190	388,140
Revenue Excess (Deficit) over Expenditures	8,884	37,551	(357,599)	(329,780)	1,090
Beginning Fund Balance	447,912	456,796	719,597	494,346	164,566
Ending Fund Balance	\$456,796	494,346	\$361,998	\$164,566	\$165,656

GENERAL PROGRAM STATEMENT

The Fort Sheridan Cemetery Fund was established in FY1997 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.

	<u>2017/18 Actual</u>	<u>2018/19 Actual</u>	<u>2020 Budget</u>	<u>2020 Estimate</u>	<u>2021 Request</u>
Revenues					
Interest from Investments	2,399	16,337	4,000	4,000	4,000
Total Revenues	\$2,399	\$16,337	\$4,000	\$4,000	\$4,000
Expenditures					
Commodities					
Operating Supplies	0	2,551	2,800	2,800	2,800
Total Commodities	0	2,551	2,800	2,800	2,800
Contractuals					
Electricity	530	517	600	600	600
Miscellaneous Contractuals	13,173	20,059	16,350	16,350	13,550
Total Contractuals	13,703	20,576	16,950	16,950	14,150
Total Operating Expenses	13,703	23,127	19,750	19,750	16,950
Capital					
Capital Imprvmnts-Preserves	0	14,425	0	0	0
Total Capital Outlay	0	14,425	0	0	0
Total Expenditures	13,703	37,552	19,750	19,750	16,950
Revenue Excess (Deficit) over Expenditures	(11,304)	(21,215)	(15,750)	(15,750)	(12,950)
Beginning Fund Balance	333,886	322,582	298,472	301,368	285,618
Ending Fund Balance	\$322,582	\$301,368	\$282,722	\$285,618	\$272,668



General Program Statement

The Land Preparation Fund provides funding for projects or improvements that are needed to secure and/or prepare forest preserve sites. Projects may include, but not limited to, fencing, installation of gates, demolition of structures and buildings, erecting signage, cleanup of trash/debris, or removal of unsafe hazards such as dead trees. Funds for the Land Preparation Fund are generated from income-producing assets that are already in place on newly acquired sites. Revenues include a cellular tower fee of \$13,890 for the tower at Bluebird Meadow (with a license agreement through 12/7/2031).

	<u>2017/18 Actual</u>	<u>2018/19 Actual</u>	<u>2020 Budget</u>	<u>2020 Estimate</u>	<u>2021 Request</u>
Revenues					
Cellular Tower Fees	13,886	20,829	13,890	13,890	13,890
Rental Revenue	152,390	285,732	0	0	0
Interest from Investments	6,459	50,263	10,000	10,000	10,000
Total Revenues	\$172,735	\$356,824	\$23,890	\$23,890	\$23,890
Expenditures					
Repairs & Maint. Grounds	13,908	63,191	100,000	100,000	150,000
Total Operating Expenses	13,908	63,191	100,000	100,000	150,000
Revenue Excess (Deficit) over Expenditures	158,827	293,633	(76,110)	(76,110)	(126,110)
Beginning Fund Balance	817,016	975,843	1,213,993	1,269,476	1,193,366
Ending Fund Balance	\$975,843	\$1,269,476	\$1,137,883	\$1,193,366	\$1,067,256

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 from fiscal year 2012 for tree removal along Milwaukee Avenue. These funds will be spent over the next several years for tree planting projects.

	<u>2017/18 Actual</u>	<u>2018/19 Actual</u>	<u>2020 Budget</u>	<u>2020 Estimate</u>	<u>2021 Request</u>
Revenues					
Interest from Investments	4,431	12,887	3,000	3,000	3,000
Total Revenues	\$4,431	\$12,887	\$3,000	\$3,000	\$3,000
Capital Outlay					
Capital Imprvmnts-Preserves	64,363	20,593	105,080	25,190	37,439
Total Capital	64,363	20,593	105,080	25,190	37,439
Revenue Excess (Deficit) over Expenditures	(59,932)	(7,706)	(102,080)	(22,190)	(34,439)
Beginning Fund Balance	340,288	280,356	265,958	272,650	250,458
Ending Fund Balance	\$280,356	\$272,650	\$163,878	\$250,458	\$216,019

General Program Statement

The nature and purpose of this fund are to account for the restoration and long-term management of wetlands and their associated habitats. Projects include mitigation and restoration projects at Dutch Gap, Prairie Wolf, and Captain Daniel Wright Woods Forest Preserves. The fund is also used for the assumption of the long-term management required for mitigation and restoration projects.

Sedge Meadow Habitat Restoration

\$ 11,636

Restoration of wetlands and associated habitats along the Des Plaines River. Restoration activities will include invasive species control and selective brush removal.

Dutch Gap Cost Share for US Army Corps of Engineers Section 206 Program

\$ 25,000

Restoration and management of the 780-acre Dutch Gap Forest Preserve and North Mill Creek as part of the US Army Corps of Engineers' Aquatic Ecosystem Restoration Program providing \$10 million in federal funding assistance.

RECEIVED – Wooded Wetland Restoration/Prairie Wolf

Project Number 62504

A wetland mitigation project for wetland loss due to the development of Mariano's grocery store, which was determined to have direct impacts on Prairie Wolf. Wetland restoration and enhancement will target wooded wetlands within the northern portion of Prairie Wolf Forest Preserve. The total budget for five years is estimated at **\$500,000**. This project will be completed in 2021.

		2020	2021
Grant Budget	\$ 500,000		
Project Budget	\$ 500,000		
Funding	Mitigation Funds	\$246,872	\$ 0
TOTAL FUNDS		\$246,872	\$ 0
In-Kind Services	Partner	\$ 0	\$ 0
	District	\$ 0	\$ 0
TOTAL SERVICES		\$ 0	\$ 0
Expenditures:	Partner	\$0	\$ 0
	District	\$ 246,872	\$ 0
TOTAL EXPENDITURES		\$246,872	\$ 0

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

A wetland mitigation project for anticipated wetland impact caused by the Buffalo Creek Reservoir expansion project by the Metropolitan Water Reclamation District. Wetland restoration and enhancement will target northern flatwoods within Captain Daniel Wright Woods and leverages Capital Improvement Funds for the Southern Des Plaines Woodland Habitat Restoration Project. The total budget for five years is estimated at **\$400,000**. This project will be completed in 2021.

		2020	2021
Grant Budget	\$ 400,000		
Project Budget	\$ 400,000		
Funding	Mitigation Funds	\$148,208	\$ 0
TOTAL FUNDS		\$148,208	\$ 0
In-Kind Services	Partner	\$ 0	\$ 0
	District	\$ 0	\$ 0
TOTAL SERVICES		\$ 0	\$ 0
Expenditures:	Partner	\$ 0	\$ 0
	District	\$ 148,208	\$ 0
TOTAL EXPENDITURES		\$148,208	\$ 0



Lake County Forest Preserves

Budget Request for Fiscal Year 2021 2400 Wetlands Management Fund

	2017/18 Actual	2018/19 Actual	2020 Budget	2020 Estimate	2021 Request
Revenues					
Interest from Investments	18,602	46,080	15,000	15,000	15,000
Miscellaneous Revenue	400,000	0	0	0	0
Total Revenues	\$418,602	\$46,080	\$15,000	\$15,000	\$15,000
Contractuals					
Legal Fees	0	0	0	0	0
Consulting Fees	0	2,816	0	0	0
Total Contractuals	0	2,816	0	0	0
Capital Outlay					
Capital Imprvmnts-Preserves	349,550	340,265	635,185	462,230	36,640
Total Expenditures	349,550	343,081	635,185	462,230	36,640
Revenue Excess (Deficit) over Expenditures	69,052	(297,001)	(620,185)	(447,230)	(21,640)
Beginning Fund Balance	972,526	\$1,041,578	701,313	744,577	297,347
Ending Fund Balance	\$1,041,578	\$744,577	\$81,128	\$297,347	\$275,707

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. The FY 2021 budget provides for replacing five (5) pieces of equipment at \$535,000.

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

PERFORMANCE MEASUREMENTS	2017/18 ACTUAL	2018/19 ACTUAL	2020 ESTIMATE	2021 PROJECTED
Number of pieces	84	90	96	98



Lake County Forest Preserves

Budget Request for Fiscal Year 2021 9200 Equipment Replacement Fund

	201718 Actual	2018/19 Actual	2020 Budget	2020 Estimate	2021 Request
Revenues					
Interest from Investments	19,264	59,904	14,000	19,200	1,400
Equipment Rental	283,090	371,130	266,910	266,910	250,630
Sale of Fixed Assets	48,322	120,953	113,550	113,550	147,790
Interfund Transfers	28,987	55,681	0	0	0
Total Revenues	\$379,663	\$607,668	\$394,460	\$399,660	\$399,820
Expenditures					
Capital					
Heavy Equipment	295,137	810,773	442,000	432,000	535,000
Total Capital	295,137	810,773	442,000	432,000	535,000
Revenue Excess (Deficit) over Expenditures	84,526	(203,105)	(47,540)	(32,340)	(135,180)
Beginning Fund Balance	2,685,906	2,770,432	2,564,732	2,567,327	2,534,987
Ending Fund Balance	\$2,770,432	\$2,567,327	\$2,517,192	\$2,534,987	\$2,399,807



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 \$234,400.00 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	2017/18 ACTUAL	2018/19 ACTUAL	2020 ESTIMATED	2021 PROJECTED
Computers supported District-wide	189	193	196	200



Lake County Forest Preserves

Budget Request for Fiscal Year 2021 9100 Information Technology Replacement Fund

	2017/18 Actual	2018/19 Actual	2020 Budget	2020 Estimate	2021 Request
Revenues					
Interest from Investments	7,984	50,499	9,500	18,000	8,000
Equipment Rental	224,030	348,960	297,460	297,460	323,460
Sale of Fixed Assets	2,233	(5,467)	500	500	500
Interfund Transfers	10,416	165,467	0	0	0
Total Revenues	\$244,663	\$559,459	\$307,460	\$315,960	\$331,960
Expenditures					
Software	1,127	0	0	0	0
Computer Hardware	33,592	60,442	30,000	30,000	39,500
Miscellaneous Contractuals	37,832	100,925	95,500	90,000	101,900
Total Operating Expenses	72,551	161,367	125,500	120,000	141,400
Capital Outlay					
Computer Hardware	89,766	212,197	184,238	85,000	85,000
Computer Software	0	93,210	69,322	69,300	8,000
Total Expenditures	162,317	466,774	412,852	274,300	234,400
Revenue Excess (Deficit) over Expenditures	82,346	92,685	(105,392)	41,660	97,560
Beginning Fund Balance	1,330,684	1,413,030	1,413,030	1,505,715	1,547,375
Ending Fund Balance	\$1,413,030	\$1,505,715	\$1,181,761	\$1,547,375	\$1,644,935

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. This budget proposes replacing five (5) vehicles at \$326,000.

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 (120,000 miles for hybrids) of usage. **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.

PERFORMANCE MEASUREMENTS	2017/18 ACTUAL	2018/19 ACTUAL	2020 ESTIMATE	2021 PROJECTED
Number of vehicles	92	92	92	92
Number of passenger vehicles	28	27	26	26
Number of small trucks	54	55	56	56
Number of large trucks	10	10	10	10
Number of hybrid vehicles	7	12	12	15



Lake County Forest Preserves

Budget Request for Fiscal Year 2021

9000 Vehicle Replacement Fund

	2017/18 Actual	2018/19 Actual	2020 Budget	2020 Estimate	2021 Request
Revenues					
Interest from Investments	20,167	69,540	20,000	20,000	20,000
Insurance Claim	14,200	28,600	0	0	0
Equipment Rental	374,080	637,740	430,660	430,660	491,280
Sale of Fixed Assets	165,687	47,959	74,050	74,050	49,380
Total Revenues	\$574,134	\$783,839	\$524,710	\$524,710	\$560,660
Capital					
Motor Vehicles	742,065	736,058	784,255	784,260	326,000
Total Expenditures	742,065	736,058	784,255	784,260	326,000
Revenue Excess (Deficit) over Expenditures	(167,931)	47,781	(259,545)	(259,550)	234,660
Beginning Fund Balance	3,828,465	3,660,534	3,810,819	3,708,315	3,448,765
Ending Fund Balance	\$3,660,534	\$3,708,315	\$3,551,274	\$3,448,765	\$3,683,425

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.

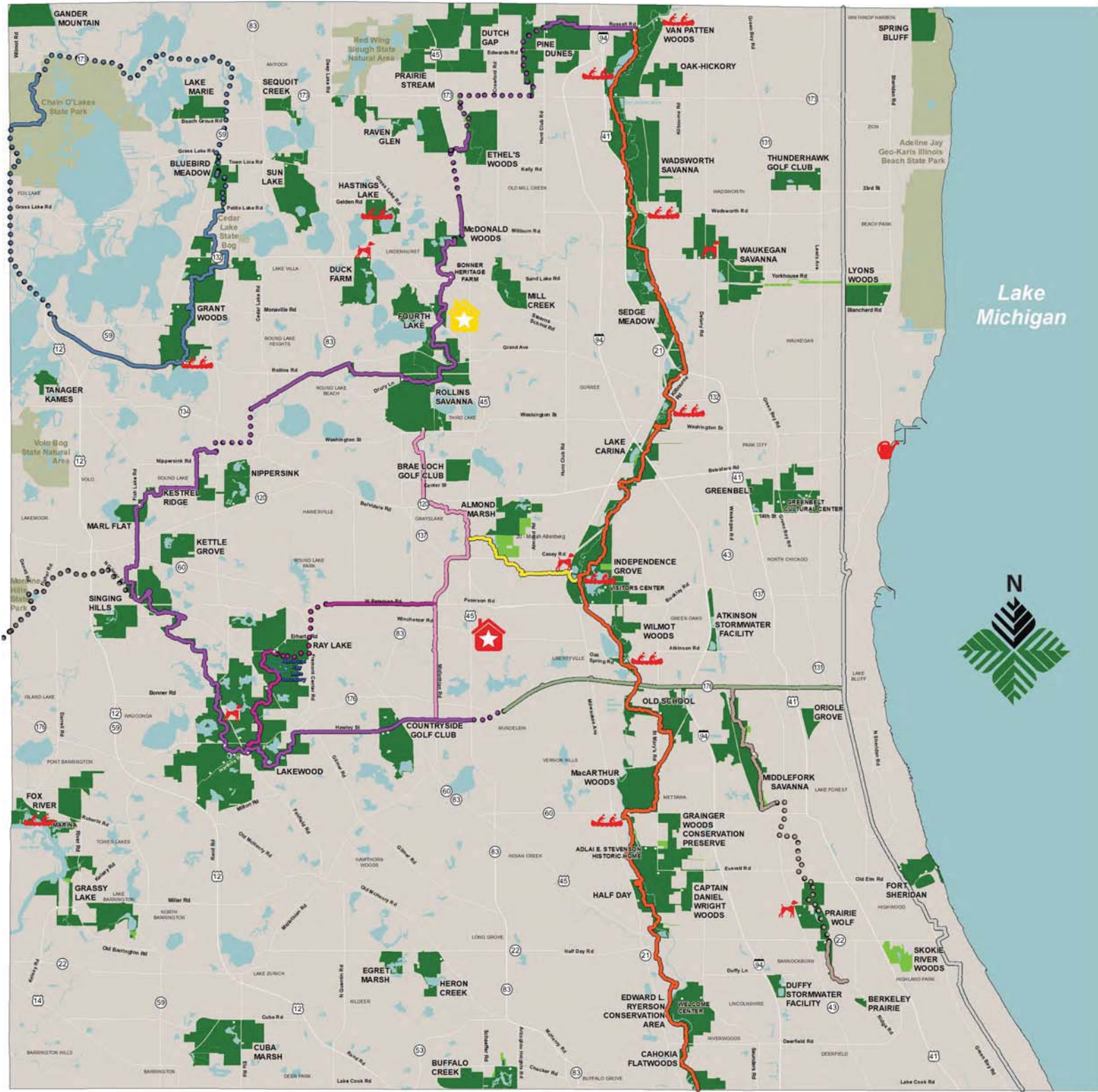
The development and update of the CIP is an on-going activity that is part of the overall budgeting process. The Capital Budget, the first year of the CIP is incorporated into the annual District Budget, which then appropriates the funds necessary to implement the capital improvement projects that will 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 back to the Board for approval of contracts. More information on individual projects is in the Capital Projects section.

**LAKE COUNTY FOREST PRESERVES
FISCAL YEAR 2021
CAPITAL BUDGET SUMMARY BY PROJECT TYPE**

Project	Carryover	New Funding	Capital Budget FY 2021	Designated Funds FY 2022-30
<u><i>Ten-Year Capital Improvement Plan</i></u>				
Improvement Projects	\$4,274,953	\$350,000	\$350,000	
Trails and Trail Connections	909,955	313,140	313,140	0
Specific Habitat Restoration sites	1,519,391	85,000	85,000	975,000
General Habitat Restoration	0	400,000	400,000	3,709,095
Facility and Infrastructure Improvements	918,409	3,550,000	3,550,000	4,907,123
Paving repairs	1,340,215	500,000	500,000	5,196,918
Preserve tree planting	274,311	295,000	295,000	1,517,820
<i>Subtotal:</i>	<u>\$9,237,234</u>	<u>\$5,493,140</u>	<u>\$5,493,140</u>	<u>\$16,305,956</u>
<u><i>Land acquisition costs</i></u>		<u>\$125,910</u>	<u>\$125,910</u>	
<u><i>Other Capital Expenditures</i></u>				
Computer hardware/software		93,000	93,000	
Heavy equipment		554,200	554,200	
Machinery and Tools		390,000	390,000	
Motor vehicles		361,000	361,000	
Other		134,640	134,640	
Sampling/safety equipment		100,000	100,000	
<i>Subtotal:</i>		<u>\$1,632,840</u>	<u>\$1,632,840</u>	
Total Costs	\$9,237,234	\$7,251,890	\$7,251,890	\$16,305,956



Lake Michigan



28 August 2020

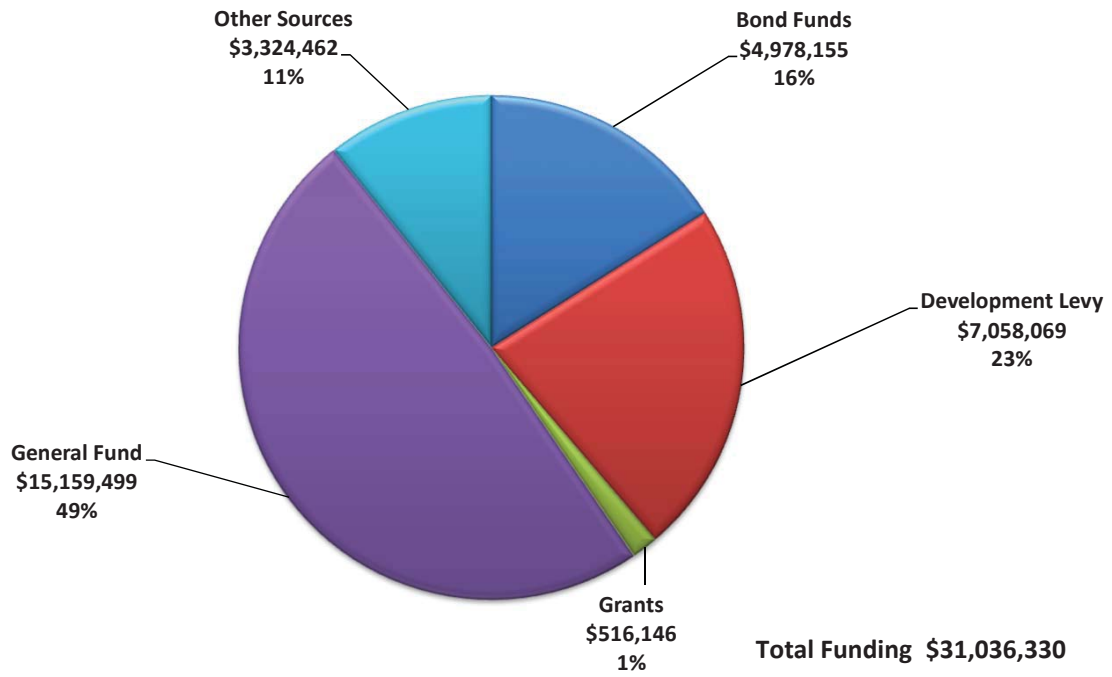
FOREST PRESERVES Entrance/Parking	CANOE LAUNCH	DES PLAINES RIVER TRAIL	FORT HILL TRAIL Planned Section	MIDDLEFORK GREENWAY Planned Section	M'CLORY TRAIL LC Div. of Transportation	GENERAL OFFICES & BESS BOWER DUNN MUSEUM OF LAKE COUNTY
FOREST PRESERVE EASEMENTS	DOG AREA	MILLENNIUM TRAIL Planned Section	CHAIN O'LAKES BIKE PATH Planned Section	GRAND ILLINOIS TRAIL Planned Section Illinois Dept. of Natural Resources	NORTH SHORE PATH Planned Section LC Div. of Transportation	OPERATIONS AND PUBLIC SAFETY FACILITY
STATE LAND Illinois Dept. of Natural Resources	COMMUNITY GARDEN	CASEY TRAIL	PRAIRIE CROSSING TRAIL LC Div. of Transportation			Lake County Forest Preserves 847-367-6640 www.LCFPD.org

Source of Funds
Ten Year Capital Improvement Plan

Project No.			Estimated Project Total	Funding Sources				
				Bond Funds	Development Levy Fund	Grant Funds	General Fund	Other Funds
	Ongoing Capital Improvements							
60004	Habitat Restoration			-	-	-	2,709,095	1,400,000
60010	Preserve Tree Planting (includes IDOT funding)PLP			-	49,365	-	448,414	247,462
60008	District-wide Reforestation			-	-	-	1,027,270	-
60009	Repair Existing Roads/Parking			825,000	1,241,824	-	4,970,310	-
60022	Facility and Infrastructure Improvements			163,284	930,384	-	2,269,740	1,207,000
60030	ADA Improvements			-	201,464	-	1,503,660	-
	Future Grant Matching Funds							275,000
	Special Future Land Acquisition Funds							120,000
	Public Access/Misc. Projects							
64701	Buffalo Creek - LCDOT Mitigation Bank Trail		\$1,300,000	-	-	-	-	15,000
64710	Buffalo Creek - MWRD Reservoir Expansion		\$3,500,000	-	-	-	-	-
60025	Duck Farm Dog Exercise Area Accessibility		\$220,000	10,000	-	-	100,000	60,000
60301	Duck Farm Munn Road Access		\$100,000	-	-	-	-	-
63901	Ethel's Woods - Public Access		\$4,379,000	-	-	-	-	-
60420	Fort Sheridan Preserve		\$2,949,668	27,242	-	-	-	-
60701	Grassy Lake Improvements (Hurd property)		\$3,025,000	-	-	-	-	-
64301	Heron Creek - IL Route 22 Connection		\$20,000	20,000	-	-	-	-
	Lake County Destination	TBD	-	-	-	-	-	-
61020	Lakewood Forest Preserve		\$4,264,950	3,001,608	173,233	-	492,870	-
61011	Lakewood-Grounds Maint. Building Replacement		\$2,525,000	-	-	-	-	-
61010	Lakewood - Tree Planting & Restoration		\$500,000	-	314,620	-	-	-
63010	Lyons Woods Trail Connection		\$3,000,000	-	-	-	-	-
61101	Middlefork Savanna Trail Connection		\$2,800,000	-	-	-	-	-
63923	Millennium Trail - Ethel's Woods to Pine Dunes		TBD	-	-	-	1,013,140	-
61314	Millennium Trail - McDonalds Woods to RTE 45		TBD	-	50,157	-	-	-
65203	Millennium Trail - Rollins Road Crossing		\$0	-	-	-	-	-
	Millennium Trail - Rte 173		\$0	-	-	-	-	-
61603	Millennium Trail - Rte 45 Tunnel		\$4,300,000	839,798	-	-	-	-
	North-Central Preserve Connections	TBD	-	-	-	-	-	-
	Oriole Grove Improvements	TBD	-	-	-	-	-	-
64211	Pine Dunes - Wildlife Conservation Facility		\$50,000	-	-	-	-	-
	Ray Lake Trail Connection		\$300,000	-	-	-	275,000	-
61301	Rollins Savanna - Gurnee Trail Connection		\$520,000	-	-	-	-	-
	E.L. Ryerson Education Classroom		\$3,200,000	-	3,000,000	-	-	-
	Ryerson - Welcome Center Solar Array		\$100,000	-	-	100,000	-	-
64811	Spring Bluff Wildlife Observation Area		\$600,000	-	-	-	-	-
64610	Waukegan Savanna - Dog Exercise Area		\$2,150,000	-	-	-	-	-
	Habitat Restoration Projects							
	Buffalo Creek Mitigation - Wright Woods		\$400,000	-	-	-	-	-
	Cahokia Flatwoods - Preserving Oak Ecosystems		\$260,000	-	-	60,000	-	-
64104	Cuba Marsh Habitat Restoration		\$650,000	36,223	33,820	-	-	-
	Dutch Gap ACOE 206 Project		\$15,000,000	-	-	-	-	-
63910	Ethel's Woods - N. Mill Creek Restoration		\$6,842,438	-	-	-	-	-
60406	Fort Sheridan - USACE GLFER Restoration		\$7,430,000	-	-	-	-	-
63709	Fourth Lake - Hepatica Restoration		\$76,000	-	-	-	-	-
	Grant Woods - Long Lake Shore Stabilization	TBD	-	-	-	-	350,000	-
60604	Grant Woods Restoration		\$970,413	-	388,067	-	-	-
	Grant Woods - Creating Ecological and Climate Resiliency		\$350,135	-	350,135	-	-	-
60701	Grassy Lake Improvements (Hurd property)		\$55,000	55,000	-	-	-	-
56059	Greenbelt Restoration		\$248,168	-	100,000	100,000	-	-
61012	Lakewood - Smooth Green Snake Reintroduction		\$50,744	-	-	-	-	-
61005	Lakewood Habitat Restoration - Schreiber Bog		\$900,000	-	-	-	-	-
61110	Middlefork - Buckthorn Pilot Project		\$3,250,000	-	225,000	171,146	-	-
	Oak Woodland and Ecological Complexes	TBD	-	-	-	-	-	-
64404	Old School Phase II Restoration	TBD	-	-	-	-	-	-
62504	Prairie Wolf - Mitigation Project		\$500,000	-	-	-	-	-
56055	Ray Lake - Cuneo Phase 1 Restoration		\$163,847	-	-	-	-	-
61504	Singing Hills/Kettle Grove Restoration		\$475,000	-	-	-	-	-
65004	Southern DPR Preserve Habitat Restoration		\$3,000,000	-	-	-	-	-
56050	Spring Bluff - Connecting Wetlands		\$582,765	-	-	85,000	-	-
65012	Southern DPR - Woodland Amphibian Reintroduction		\$125,000	-	-	-	-	-
Total			\$81,133,128	4,978,155	\$7,058,069	\$516,146	\$15,159,499	\$3,324,462

16.04% 22.74% 1.66% 48.84% 10.71%

Source of Funds Ten Year Capital Improvement Plan



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

Project No.	Approved 6/9/2020	ESTIMATED Project Total	Grant/Donation/ Inter Gov/ Endowment/Funding	Budget 2020	Estimated 2020	Ten Year Funding Requirement												Total Current Funding	
						FY 2021													
						Carry Forward	New Funding	Budget 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030		
	Source of Funds					\$2,584,415 4,991,054	\$706,530 0	\$3,290,945 4,991,054	\$858,000 0	\$500,000 0	\$200,732 0	\$137,732 0	\$300,732	\$317,732	\$750,732	\$300,732	\$400,732		
	Development Levy Funds																		
	Development Bond Funds																		
	Limited Bonds																		
	Interest Income on Bond Funds																		
	General & Other Funds					1,850,043	1,607,655	3,457,698	1,600,200	962,000	1,400,000	1,500,000	1,376,000	1,400,000	1,060,000	1,555,000	903,000		
	IDOT Easement / Tree Fees						0	0	0	0	0	0							
	Preservation Foundation & Donations						3,040,000	3,040,000	0	0	0	0				0	600,000		
	Grants					331,146	145,000	476,146	0	0	0	0							
	Ongoing Capital Improvements																		
60004	Habitat Restoration			727,988	727,988	-	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	436,365	436,365	436,365	\$4,109,095	
60010	Preserve Tree Planting (includes IDOT funding)PLP		910,000	139,311	25,000	114,311	75,000	189,311	75,000	75,000	92,295	50,000	50,000	50,000	54,545	54,545	54,545	\$745,241	
60008	District-wide Reforestation NR			183,813	183,813	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	109,090	109,090	109,090	\$1,027,270	
60009	Repair Existing Roads/Parking			2,015,215	675,000	1,340,215	500,000	1,840,215	500,000	500,000	500,000	530,000	561,800	595,508	631,238	669,113	709,260	\$7,037,134	
60022	Facility and Infrastructure Improvements			1,293,409	375,000	918,409	350,000	1,268,409	350,000	350,000	350,000	357,000	364,140	371,423	378,851	386,428	394,157	\$4,570,408	
60030	District-wide Accessibility Improvements			72,674	72,674	-	100,000	100,000	100,000	100,000	200,732	200,732	200,732	200,732	200,732	200,732	200,732	\$1,705,124	
	Future Grant Matching Funds			275,000	-	275,000	-	275,000	-	-	-	-	-	-	-	-	-	\$275,000	
	Special Future Land Acquisition Funds			120,000	-	120,000	-	120,000	-	-	-	-	-	-	-	-	-	\$120,000	
	Sub-Total			4,827,410	2,059,475	2,767,935	1,525,000	4,292,935	1,525,000	1,525,000	1,643,027	1,637,732	1,676,672	1,717,663	1,810,822	1,856,273	1,904,148		
	Public Access/Misc. Projects																		
64701	Buffalo Creek - LCDOT Mitigation Bank Trail	\$1,300,000	1,060,727	15,000	-	15,000	-	15,000	-	-	-	-	-	-	-	-	-	\$15,000	
64710	Buffalo Creek - MWRD Reservoir Expansion	3,500,000	3,500,000	122,480	122,480	-	-	-	-	-	-	-	-	-	-	-	-	\$0	
60025	Duck Farm Dog Exercise Area Accessibility	220,000		220,000	50,000	170,000	-	170,000	-	-	-	-	-	-	-	-	-	\$170,000	
60301	Duck Farm Munn Road Access	100,000		120,765	120,765	-	-	-	-	-	-	-	-	-	-	-	-	\$0	
63901	Ethel's Woods - Public Access	4,379,000		211,139	111,139	-	-	-	-	-	-	-	-	-	-	-	-	\$0	
60420	Fort Sheridan Preserve	2,949,668		126,827	99,585	27,242	-	27,242	-	-	-	-	-	-	-	-	-	\$27,242	
60701	Grassy Lake Improvements (Hurd property)	3,025,000	179,000	231,686	27,719	-	-	-	-	-	-	-	-	-	-	-	-	\$0	
64301	Heron Creek - IL Route 22 Connection	20,000		20,000	-	20,000	-	20,000	-	-	-	-	-	-	-	-	-	\$20,000	
	Lake County Destination	TBD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$0	
61020	Lakewood Forest Preserve	4,264,950		4,214,111	546,400	3,667,711	-	3,667,711	-	-	-	-	-	-	-	-	-	\$3,667,711	
61011	Lakewood-Grounds Maint. Building Replacement	2,525,000		2,525,000	2,525,000	-	-	-	-	-	-	-	-	-	-	-	-	\$0	
61010	Lakewood - Tree Planting	500,000	500,000	160,000	-	160,000	120,000	280,000	34,620	-	-	-	-	-	-	-	-	\$314,620	
63010	Lyons Woods Trail Connection	3,000,000	2,257,815	163,943	163,943	-	-	-	-	-	-	-	-	-	-	-	-	\$0	
61101	Middlefork Savanna Trail Connection	2,800,000	2,058,196	269,858	269,858	-	-	-	-	-	-	-	-	-	-	-	-	\$0	
63923	Millennium Trail - Ethel's Woods to Pine Dunes	TBD		336,860	336,860	-	313,140	313,140	700,000	-	-	-	-	-	-	-	-	\$1,013,140	
65503	Millennium Trail - McDonalds Woods to RTE 45	TBD		199,250	149,093	50,157	-	50,157	-	-	-	-	-	-	-	-	-	\$50,157	
63903	Millennium Trail - Rte 45 Tunnel and Trail	4,300,000	*	1,134,934	295,136	839,798	-	839,798	-	-	-	-	-	-	-	-	-	\$839,798	
	North-Central Preserve Connections	TBD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$0	
65410	Oriole Grove - Master Plan	TBD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$0	
64211	Pine Dunes - Wildlife Conservation Facility	50,000		476	476	-	-	-	-	-	-	-	-	-	-	-	-	\$0	
	Ray Lake Trail Connection	300,000		-	-	-	-	-	275,000	-	-	-	-	-	-	-	-	\$275,000	
61301	Rollins Savanna - Gurnee Trail Connection	520,000		107,382	107,382	-	-	-	-	-	-	-	-	-	-	-	-	\$0	
	Ryerson Education Improvements	3,200,000	*	200,000	200,000	-	3,000,000	3,000,000	-	-	-	-	-	-	-	-	-	\$3,000,000	
	Ryerson - Welcome Center Solar Photovoltaic	100,000	*	-	-	-	100,000	100,000	-	-	-	-	-	-	-	-	-	\$100,000	
64811	Spring Bluff Wildlife Observation Area	600,000	263,700	13,577	13,577	-	-	-	-	-	-	-	-	-	-	-	-	\$0	
64610	Waukegan Savanna - Dog Exercise Area	2,150,000		74,704	74,704	-	-	-	-	-	-	-	-	-	-	-	-	\$0	
	Sub-Total			10,507,836	5,227,211	4,949,908	3,533,140	8,483,048	1,009,620	-	-	-	-	-	-	-	-		
	Habitat Restoration Projects																		
62404	Buffalo Creek Mitigation - Wright Woods	\$400,000	400,000	177,295	177,295	0	-	0	-	-	-	-	-	-	-	-	-	\$0	
	Cahokia Flatwoods - Preserving Oak Ecosystems	\$260,000		60,000	-	60,000	-	60,000	-	-	-	-	-	-	-	-	-	\$60,000	
64104	Cuba Marsh Habitat Restoration	650,000		70,043	-	70,043	-	70,043	-	-	-	-	-	-	-	-	-	\$70,043	
65206	Dutch Gap ACOE 206 Restoration	15,000,000	10,000,000	125,000	125,000	-	-	-	-	-	-	-	-	-	-	-	-	\$0	
63910	Ethel's Woods - N. Mill Creek Restoration	6,842,438	1,000,000	251,700	251,700	-	-	-	-	-	-	-	-	-	-	-	-	\$0	
60406	Fort Sheridan - USACE GLFER Restoration	7,430,000	4,830,000	205,996	205,996	-	-	-	-	-	-	-	-	-	-	-	-	\$0	
63709	Fourth Lake - Hepatica Restoration	76,000	76,000	15,848	15,848	-	-	-	-	-	-	-	-	-	-	-	-	\$0	
	Grant Woods - Long Lake Shore Stabilization	TBD		50,000	50,000	-	350,000	350,000	-	-	-	-	-	-	-	-	-	\$350,000	
60604	Grant Woods Restoration	970,413	970,413	475,793	87,726	388,067	-	388,067	-	-	-	-	-	-	-	-	-	\$388,067	
	Grant Woods - Creating Ecological and Climate Resiliency	350,135	350,135	350,135	-	350,135	-	350,135	-	-	-	-	-	-	-	-	-	\$350,135	
60701	Grassy Lake Improvements	55,000	0	55,000	-	55,000	-	55,000	-	-	-	-	-	-	-	-	-	\$55,000	
	Greenbelt Restoration	248,168	*	200,000	-	200,000	-	200,000	-	-	-	-	-	-	-	-	-	\$200,000	
61012	Lakewood - Smooth Green Snake Reintroduction	50,744		9,128	9,128	-	-	-	-	-	-	-	-	-	-	-	-	\$0	
61005	Lakewood Habitat Restoration - Schreiber Bog	900,000		25,328	25,328	-	-	-	-	-	-	-	-	-	-	-	-	\$0	
61110	Middlefork - Buckthorn Pilot Project	3,250,000	507,498	446,657	50,511	396,146	-	396,146	-	-	-	-	-	-	-	-	-	\$396,146	
	Oak Woodland and Ecological Complexes	TBD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$0	
64404	Old School - Phase II Restoration	TBD		14,158	14,158	-	-	-	-										

* - Pending Grant, Donation or IGA

AVAILABLE FUNDS:

\$525,470

\$449,050

\$386,050

\$343,755

\$343,755

\$343,815

\$343,884

\$343,795

\$343,254

\$342,837

Capital Improvement Plan

Project # 60004
Project Name Habitat Restoration

Type Habitat Restoration
Category Natural Resource Restoration

Department Natural Resources
Contact Jim Anderson



Description

The Ecological Land Management program was implemented in FY 2009 to address the growing need to provide better follow-up management to District land management projects, to provide better natural resource assessment and inventories of District lands, to better coordinate and centralize management of all of the District's natural resource programs and to enhance the burn management program to increase the number of acres burned per year. Partnerships with Citizens for Conservation, Friends of the Nature Preserves and the Lakeplain Partnership have been successful long-term management arrangements which lessen the Forest Preserve's on-going management needs.

Status

Funding for on-going restoration efforts at priority preserves will focus on Ecological Complexes and Strategic Habitat Conservation Areas. Ecological assessments of wildlife populations began in July 2016 and will carry over into the winter of 2022. The following habitat restoration project is scheduled for FY 2021: Cahokia Flatwoods Restoration. Wildlife population and habitat assessment for planning of restoration efforts. Supply of native plants and seed for various restoration projects.

Expenditures	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Habitat Restoration	400,000	400,000	400,000	400,000	400,000	2,000,000
Total	400,000	400,000	400,000	400,000	400,000	2,000,000

Funding Sources	FY '21	FY '22	FY '23	FY '24	FY '25	Total
General Fund	400,000	400,000	400,000	400,000	400,000	2,000,000
Total	400,000	400,000	400,000	400,000	400,000	2,000,000

Operational Impact

Maintenance includes cost to inspect, inventory, water, fertilize, and prune: \$30,000 per year.



Capital Improvement Plan

Project # 60010
Project Name Preserve Tree Planting

Type Preserve Tree Planting
Category Site and Trail Improvements

Department Planning & Land Preservation
Contact Randy Seebach



Description

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

Status

In 2019 and 2020, the District planted 74 native trees and over 350 herbaceous perennials within or adjacent public access improvement projects at eight forest preserves including: Grant Woods, Grassy Lake, Independence Grove, Lakewood, McDonald Woods, Rollins Savanna, Cuba Marsh and Lake Carina Forest Preserves. In 2021, additional tree and shrub planting are planned for the mitigation bank site at Buffalo Creek Forest Preserve.

Expenditures	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Habitat Restoration	189,310	75,000	75,000	92,300	50,000	481,610
Total	189,310	75,000	75,000	92,300	50,000	481,610

Funding Sources	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Development Levy	49,370					49,370
General Fund	47,580	25,020	12,180	50,000	50,000	184,780
Other Funds	92,360	49,990	62,820	42,300		247,470
Total	189,310	75,010	75,000	92,300	50,000	481,620

Operational Impact

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



Capital Improvement Plan

Project # 60008
Project Name District Wide Reforestation

Type Preserve Tree Planting
Category Natural Resource Restoration
Department Natural Resources
Contact Jim Anderson



Description

This project consists of planting of native trees and shrubs in areas that were historically forest, woodland and savanna communities with the goal of increasing the native and urban tree canopy and the number of native tree species, especially in oak ecosystems. Plans include 3,084 trees and shrubs to be planted at Kettle Grove, Kestrel Ridge, Middlefork Savanna and General Offices.

Funding will also provide for reforestation mowing, watering, deer protection and control of invasive species in reforestation areas.

Status

The protection, regeneration and re-establishment of oak ecosystems in Lake County is an identified strategy to increase the acres of oak ecosystems and restore the resilience of our oak communities. In the past ten years over 32,500 trees and shrubs have been planted. Working with partners including The Morton Arboretum, Openlands and others, the District looks to increase the native and urban tree canopy by planting approximately 15,000 trees over the next five years.

Expenditures	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Habitat Restoration	100,000	100,000	100,000	100,000	100,000	500,000
Total	100,000	100,000	100,000	100,000	100,000	500,000

Funding Sources	FY '21	FY '22	FY '23	FY '24	FY '25	Total
General Fund	100,000	100,000	100,000	100,000	100,000	500,000
Total	100,000	100,000	100,000	100,000	100,000	500,000

Operational Impact

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



Capital Improvement Plan

Project # 60009
Project Name Repair Existing Roads / Parking

Type Paving and Road Replacements
Category Site and Trail Improvements

Department Operations & Infrastructure
Contact John Nelson



Description

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

Status

FY 2021 work will focus on the General Offices, Kilbourne Road lot, Route 60 canoe launch, and district-wide patching.

Expenditures	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Construction	1,840,220	500,000	500,000	500,000	530,000	3,870,220
Total	1,840,220	500,000	500,000	500,000	530,000	3,870,220

Funding Sources	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Development Levy	1,015,220	500,000	500,000	100,000	37,000	2,152,220
General Fund				400,000	493,000	893,000
Bond Funds	825,000					825,000
Total	1,840,220	500,000	500,000	500,000	530,000	3,870,220

Operational Impact

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



Capital Improvement Plan

Project # 60022
Project Name Facility and Infrastructure Improvements

Type Improvement Projects
Category Facility Improvements

Department Operations & Infrastructure
Contact John Nelson



Description

A District-wide facility and infrastructure assessment of the District's key buildings and their support systems was completed to identify and prioritize necessary maintenance, repairs and replacements.

Status

The assessment identified specific short and long range maintenance, repair and replacement projects needed to sustain the District's key facilities in good working condition. Buildings were prioritized by committees and staff and an improvement plan was put into place with an emphasis on forever buildings. FY2021 work will include improvements to the Stevenson House and services building, pending concurrence of the Commissioners.

Expenditures	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Improvements	1,268,410	350,000	350,000	350,000	357,000	2,675,410
Total	1,268,410	350,000	350,000	350,000	357,000	2,675,410

Funding Sources	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Development Levy	580,380	350,000				930,380
General Fund	374,740					374,740
Other Funds			350,000	350,000	357,000	1,057,000
Bond Funds	313,290					313,290
Total	1,268,410	350,000	350,000	350,000	357,000	2,675,410

Operational Impact

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



Capital Improvement Plan

Project # 60030
Project Name District Wide Accessibility Improvements

Type Building Renovations
Category Facility Improvements
Department Facilities
Contact Mary Kann



Description

In order to assess the District's compliance with the American with Disabilities Act and the Illinois Accessibility Code, a District-wide evaluation was needed of all District Facilities, Preserves, Programs, Communication, and Policies and Procedures. A request for proposal was distributed in 2017 and a contract was approved by the Board in March 2018 with WT Group to provide an evaluation and a transition plan that identifies all non-compliant accessibility issues and recommendations for correcting those deficiencies. The transition plan, completed in February 2019, set forth a three-phase plan and timeline for completion of those improvements.

Status

Following completion of the transition plan an accessibility page was added to the District's website which included several new guidelines or processes including: service animal guidelines, mobility device usage guidelines and an access and inclusion solutions process. District staff has begun implementing Phase I of the transition plan and has started work on the website accessibility project with anticipated completion in October 2020.

Expenditures	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Improvements	100,000	100,000	100,000	200,732	200,732	701,464
Total	100,000	100,000	100,000	200,732	200,732	701,464

Funding Sources	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Development Levy				100,730	100,730	201,460
General Fund	100,000	100,000	100,000	100,000	100,000	500,000
Total	100,000	100,000	100,000	200,730	200,730	701,460

Operational Impact

No operational impact at this time.



Capital Improvement Plan

Project # 99991
Project Name Future Grant Matching Funds

Type Other
Category Capital Expenditures

Department Finance
Contact Stephen Neaman

“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.”

Description

The Board on April 6, 2020, approved a plan to set aside \$275,000 from excess debt service funds collected for the retirement of debt to be used for future grant matching funds. These funds will be used to support the District strategic plan.

Status

The Board approved ordinance of Surplus Debt Service funds from retired General Obligation Bond debt designates and transfers the surplus of \$275,000 for future grant matching funds. This will give the District funds to get a larger project done by leveraging these dollars.

Expenditures	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Improvements	275,000					275,000
Total	275,000					275,000

Funding Sources	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Bond Funds	275,000					275,000
Total	275,000					275,000

Operational Impact

Reduces the District's capital improvements cost.



Capital Improvement Plan

Project # 99992
Project Name Future Land Acquisition Funds

Type Other
Category Capital Expenditures
Department Finance
Contact Stephen Neaman

"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."

Description

The Board on April 6, 2020, approved a plan to set aside \$120,000 from excess debt service funds collected for the retirement of debt to be used for future land acquisition funds. These funds will be used to support the District strategic plan.

Status

The Board approved ordinance of Surplus Debt Service funds from retired General Obligation Bond debt designates and transfers the surplus of \$120,000 for future land acquisition funds.

Expenditures	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Other	120,000					120,000
Total	120,000					120,000

Funding Sources	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Bond Funds	120,000					120,000
Total	120,000					120,000

Operational Impact

Reduces the District's land acquisition cost.



Capital Improvement Plan

Project # 64701
Project Name Buffalo Creek - LCDOT Mitigation Bank and Trail

Type Improvement Projects
Category Site and Trail Improvements
Department Planning & Land Preservation
Contact Randy Seebach



Description

In April 2000, the District and the Lake County Division of Transportation (LCDOT) executed an IGA that allowed LCDOT to design and construct a wetland mitigation bank on District property for use by LCDOT as mitigation for unavoidable wetland impacts associated with their road and transportation improvement projects. In October 2016, the District and the County of Lake executed a new IGA and License Agreement that allowed for the construction of the wetland bank and the extension of the hiking and biking trails at Buffalo Creek Forest Preserve. The District is providing the land and funding for the trail construction materials. 1.1 miles of new trails was constructed as part of the project.

Status

Plans were completed in February 2017 and LCDOT received final approval from the United States Army Corps of Engineers (USACE) in July 2017. Construction began in the fall 2017, and the trail was substantially complete and open to the public in the summer 2018. The wetland establishment is subject to a five-year maintenance and monitoring period before final signoff by the USACE.

Expenditures	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Construction	15,000					15,000
Total	15,000					15,000

Funding Sources	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Other Funds	15,000					15,000
Total	15,000					15,000

Operational Impact

Trail maintenance and public safety patrols for approximately 1.1 miles of trail: \$9,900 per year.



Capital Improvement Plan

Project # 60025
Project Name Duck Farm Dog Exercise Area Accessibility Improvements
Type Accessibility Improvements
Category Site and Trail Improvements
Department Planning & Land Preservation
Contact Randy Seebach



Description

As listed in the District's Accessibility Transition Plan to provide adequate access for people of all abilities, accessibility improvements are needed for the dog exercise areas. Improvements to the Duck Farm Dog Exercise Area include new entrance gates, fencing and accessible surfacing to the drinking fountain, restroom, and seating area.

Status

Engineering is anticipated to begin in the fall 2020 with construction to follow in 2021.

Expenditures	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Improvements	170,000					170,000
Total	170,000					170,000

Funding Sources	FY '21	FY '22	FY '23	FY '24	FY '25	Total
General Fund	100,000					100,000
Other Funds	60,000					60,000
Bond Funds	10,000					10,000
Total	170,000					170,000

Operational Impact

It is anticipated that operational impacts will be reduced due to the new entrance layout, new evaporator toilet and improved walking surfaces.



Capital Improvement Plan

Project # 60420
Project Name Fort Sheridan Forest Preserve

Type Improvement Projects
Category Site and Trail Improvements

Department Planning & Land Preservation
Contact Randy Seebach



Description

Project consists of implementing a master plan as approved by the Board in November 2015, including restoring ecologically sensitive ravines, bluffs, woodlands and lakeshore, improving storm water drainage/erosion problems, providing improved public roads, parking and trails and improving appearance of cemetery.

Status

Trails, temporary parking, exhibits and Hutchinson Ravine restoration were completed in 2005/2006. A major portion of Janes Ravine and the central plateau restoration was completed in summer 2009. South Bluff restoration completed 2011. Board decided in May '09 to form an advisory committee of local partners to develop a public access and use plan. After extensive public input and a report by the Advisory Committee, District Board decided in March 2012 not to proceed with a golf course, and received concurrence from the Army that the deed restriction did not require a golf course to remain on the property. The District Board approved a new Master Plan in November 2015 that included a new round of public access and habitat restoration improvements. Construction was completed in July 2018 on Phase I of these improvements which included: a new realigned entrance (Gilgare Lane), 45 car parking lot with and evaporator toilet, accessibility improvements to the Hutchinson Ravine trail including paving and two new boardwalks, two new scenic overlooks, improvements to the cemetery trail head including a new evaporator toilet and drainage improvements to the existing grass loop trail. Work continued on the turf establishment for the loop trail and the associated trail bridge in 2019 which was opened to the public in August 2019. It is estimated that additional turf establishment efforts will continue through spring 2021.

Expenditures	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Improvements	27,240					27,240
Total	27,240					27,240

Funding Sources	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Bond Funds	27,240					27,240
Total	27,240					27,240

Operational Impact

Trail maintenance and public safety patrols of trail, and service of parking lots and restrooms: \$80,000 per year.



Capital Improvement Plan

Project # 64301
Project Name Heron Creek - IL Rte 22 Connection

Type Improvement Projects
Category Site and Trail Improvements
Department Planning & Land Preservation
Contact Randy Seebach



Description

The District has been working with the Illinois Department of Transportation regarding their planned improvements to Route 22 which includes the construction of a shared-use path to the south side of Route 22 that will provide an important connection linking together Egret Marsh and Heron Creek Forest Preserves. The District will be required to cover the local share cost for engineering and construction of a 350' section of trail connecting the proposed shared-use path to the existing trails at Heron Creek.

Status

Execution of an intergovernmental agreement and land conveyances are expected in the fall 2020 with construction anticipated to begin in 2021.

Expenditures	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Improvements	20,000					20,000
Total	20,000					20,000

Funding Sources	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Bond Funds	20,000					20,000
Total	20,000					20,000

Operational Impact

Trail maintenance and public safety patrols for this section of proposed trail: \$600 per year.



Capital Improvement Plan

Project # 61020
Project Name Lakewood Forest Preserve

Type Improvement Projects
Category Site and Trail Improvements

Department Planning & Land Preservation
Contact Randy Seebach



Description

Project consists of developing a master plan for Lakewood Forest Preserve that was approved by the Board. Lakewood is the District's largest and second oldest Forest Preserve, has not had the benefit of a master plan and has not received comprehensive capital improvements. Improvements include trails, picnic areas and lake renovations, public road, parking, utility and infrastructure improvements, and other site work that will help to lower the long-term operating costs.

Status

A public Advisory Committee was set up to assist with developing the master plan in Spring 2005. The Advisory Committee unanimously recommended a land use plan in 2007 which was not adopted by the District Board. Several natural resource and trail improvements occurred in 2012 and 2013 including the construction of two Route 176 trail underpasses associated with Lake County Division of Transportation's Fairfield Road and Route 176 intersection improvement project. A comprehensive Master Plan was approved by the Board in January 2020 that will serve as a guide for future public access, habitat restoration management strategies. Design development, engineering and architectural design for Phase I of the Master Plan improvements began in March 2020 and construction is anticipated to begin in early 2021.

Expenditures	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Construction	3,667,710					3,667,710
Total	3,667,710					3,667,710

Funding Sources	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Development Levy	173,230					173,230
General Fund	492,870					492,870
Bond Funds	3,001,610					3,001,610
Total	3,667,710					3,667,710

Operational Impact

Due to the efficiencies identified in the Master Plan, a reduction in the annual operational costs is anticipated.



Capital Improvement Plan

Project # 61010
Project Name Lakewood - Tree Planting

Type Preserve Tree Planting
Category Site and Trail Improvements
Department Planning & Land Preservation
Contact Randy Seebach



Description

As part of the Lake County Division of Transportation's (LCDOT) Fairfield Road and Route 176 intersection improvement project, LCDOT has provided funding to the District in the amount of \$500,000 as mitigation for the tree and visual impacts associated with the project.

Status

Tree and shrub planting will focus on areas around the Fairfield Road and Route 176 intersection as visual mitigation of LCDOT's project and as landscape enhancement for the Lakewood Master Plan improvements. Initial clearing work occurred in the winter 2015/16 and the initial tree and shrub planting was completed in spring 2016 with the placement of 180 trees and 195 shrubs along Route 176 in front of the dog exercise area and the Fort Hill Trail underpass. Preparation work for the next phase of tree planting, including clearing and weed control was completed in 2018 and 2019. The development of planting plans associated with the Master Plan will occur in late 2020 in conjunction with the site engineering and the tree planting will occur in the fall 2021 and 2022.

Expenditures	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Habitat Restoration	280,000	34,620				314,620
Total	280,000	34,620				314,620

Funding Sources	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Development Levy	280,000	34,620				314,620
Total	280,000	34,620				314,620

Operational Impact

Maintenance includes cost to inspect, inventory, water, fertilize and prune: varies during years depending on planting.



Capital Improvement Plan

Project # 63923
Project Name Millennium Trail - Ethel's Woods to Pine Dunes

Type Millennium Trail
Category Site and Trail Improvements
Department Planning & Land Preservation
Contact Randy Seebach



Description

The District is partnering with Illinois Department of Transportation (IDOT) to complete one of the last remaining sections of the Millennium Trail between Ethel's Woods to Pine Dunes Forest Preserves. Stretching nearly 4.6 miles, this planned trail extension includes a 1.5 mile section to be completed by IDOT as part of their proposed IL Route 173 improvement project and the remaining 3.1 miles to be completed by the District on District property.

Status

This project has been identified as a strong candidate for federal funding assistance. The District will be seeking funding assistance through the 2021 CMAQ/TAP funding cycle. Phase I engineering is anticipated to begin in the fall 2020 and will continue through spring 2021. It is anticipated that CMAQ applications will be due in February 2021.

Expenditures	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Improvements	313,140	700,000				1,013,140
Total	313,140	700,000				1,013,140

Funding Sources	FY '21	FY '22	FY '23	FY '24	FY '25	Total
General Fund	313,140	700,000				1,013,140
Total	313,140	700,000				1,013,140

Operational Impact

Trail maintenance and public safety patrols for this new trail section: \$27,900 per year.



Capital Improvement Plan

Project # 65503
Project Name Millennium Trail - McDonald Woods to Route 45

Type Millennium Trail
Category Site and Trail Improvements
Department Planning & Land Preservation
Contact Randy Seebach



Description

As part of the planned Millennium Trail extension connecting McDonald Woods, Raven Glen and Ethel's Woods Forest Preserves, the District is partnering with IDOT to incorporate a shared-use path within the planned Millburn bypass and IL Route 45 improvement project. The District will be responsible for the construction of a .20 mile trail connection from the existing McDonald Woods Preserve trails east to Route 45.

Status

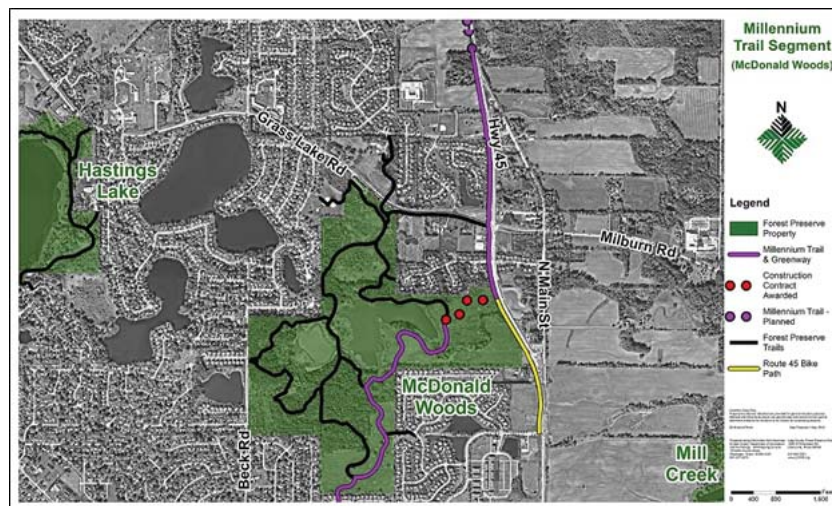
The Millburn Bypass project was completed by IDOT in the fall 2019. Completion of the engineering and permitting on the District's section was completed in fall 2019 and construction will begin in summer 2020 with an anticipated public opening in fall 2020.

Expenditures	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Improvements	50,160					50,160
Total	50,160					50,160

Funding Sources	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Development Levy	50,160					50,160
Total	50,160					50,160

Operational Impact

Trail maintenance and public safety patrols for the new section of trail at McDonald Woods: \$1,800 per year.



Capital Improvement Plan

Project # 63903
Project Name Millennium Trail - Rte 45 Tunnel & Trail

Type Millennium Trail
Category Site and Trail Improvements
Department Planning & Land Preservation
Contact Randy Seebach



Description

As part of the planned Millennium Trail extension connecting McDonald Woods, Raven Glen and Ethel's Woods Forest Preserves, the District is partnering with Illinois Department of Transportation (IDOT) to incorporate a shared use path within the planned Millburn bypass and Illinois Route 45 improvements. This project includes a 3/4 mile section of trail and a tunnel under Route 45 (just north of Miller Road) connecting Raven Glen to Ethel's Woods.

Status

Phase I engineering was completed in the fall 2018 and Phase II engineering began in February 2019. In November 2019, the District was awarded federal funding assistance through the 2019 CMAQ/TAP funding cycle. A July 2020 IDOT letting is scheduled and construction is anticipated to commence in fall 2020 with an estimated completion in late 2021.

Expenditures	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Construction	839,800					839,800
Total	839,800					839,800

Funding Sources	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Bond Funds	839,800					839,800
Total	839,800					839,800

Operational Impact

Trail maintenance and public safety patrols for the new trail: \$6,450 per year.



Capital Improvement Plan

Project # 66629
Project Name Ray Lake Trail Connection

Type Improvement Projects
Category Site and Trail Improvements
Department Planning & Land Preservation
Contact Randy Seebach



Description

In 2019, the District received grant funding assistance through the Federal Land and Water Conservation Fund (LWCF) to purchase a 99-acre parcel at Ray Lake Forest Preserve. The LWCF grant requires public access improvements on the parcel, including a trail connection to the Fort Hill Trail and a scenic overlook. Staff estimates the engineering, permitting and construction at a cost of \$275,000.

Status

Engineering is expected to begin in early 2022 with construction to be completed by the end of 2022.

Expenditures	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Construction		275,000				275,000
Total		275,000				275,000

Funding Sources	FY '21	FY '22	FY '23	FY '24	FY '25	Total
General Fund		275,000				275,000
Total		275,000				275,000

Operational Impact

Trail maintenance and public safety patrols for approximately 0.25-miles of trail: \$2,700 per year.



Capital Improvement Plan

Project # 66627
Project Name Ryerson Woods Education Improvements

Type Improvement Projects
Category Facility Improvements
Department Facilities
Contact Randy Seebach



Description

Ryerson Woods has been the center of environmental education programming for the District since it became a forest preserve in 1972. Many of the existing educational programming structures are in decline and are not compliant with the Americans with Disabilities Act and the Illinois Accessibility Code. In early 2020, the Preservation Foundation secured a private donation in the amount of \$200,000 to fund the development of a master plan for a portion of Ryerson focusing on environmental education needs.

Status

A statement of interest was sent out to potential architecture firms in July 2020 and it is anticipated that the Board will approve architecture and engineering contracts in October 2020 with the goal of completing a draft master plan in March 2021. Once a draft master plan is complete and approved, staff will pursue additional private funding and a grant through the Illinois Clean Energy Community Foundation for construction, which is currently estimated at \$3,000,000.

Expenditures	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Improvements	3,000,000					3,000,000
Total	3,000,000					3,000,000

Funding Sources	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Development Levy	3,000,000					3,000,000
Total	3,000,000					3,000,000

Operational Impact

Operational impacts to be determined based on final plans.



Capital Improvement Plan

Project # 66628
Project Name Ryerson Welcome Center Solar Photovoltaic

Type Improvement Projects
Category Facility Improvements

Department Operations & Infrastructure
Contact John Nelson



Description

Staff has participated in discussions for a solar photovoltaic system at the Ryerson Welcome Center. The estimated cost of the system is \$100,000. The project will require matching funds if the District is successful in securing a grant through the Illinois Clean Energy Community Foundation.

Status

The grant application to the Illinois Clean Energy Community Foundation was submitted in August 2020. If awarded the funding, estimated at \$60,000, the project could begin in early 2021 with an anticipated completion by the end of 2021. A source for remaining funds, \$40,000, as a match, will need to be identified.

Expenditures	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Improvements	100,000					100,000
Total	100,000					100,000

Funding Sources	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Grants	100,000					100,000
Total	100,000					100,000

Operational Impact

This project would reduce or eliminate the purchase of electricity for the Welcome Center, which currently costs approximately \$5,000 per year.



Capital Improvement Plan



Project # 99995
Project Name Cahokia Flatwoods - Preserving Oak Ecosystems

Type Habitat Restoration **Department** Natural Resources
Category Natural Resource Restoration **Contact** Jim Anderson

Description

This project is a continuation of the Southern Des Plaines River Woodland Habitat Restoration Project. With funding from the U.S. Forest Service via The Morton Arboretum the Forest Preserves will restore 70 acres of degraded oak woodlands along the Des Plaines River Trail and Lake Cook Road.

Status

Chicago Wilderness (CW) has identified Oak Ecosystems to be a keystone community in the CW region. This community supports a wide array of plant and animal species. As a result of a GIS mapping effort it was determined that over 85% of the remnant Oak Ecosystems have been extirpated in Lake County and the natural community has become globally critical habitat for protection. This project will greatly enhance the quality of oak woodlands at Cahokia Flatwoods Forest Preserve.

Expenditures	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Habitat Restoration	260,000					260,000
Total	260,000					260,000

Funding Sources	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Development Levy	200,000					200,000
Grants	60,000					60,000
Total	260,000					260,000

Operational Impact

Restoration maintenance: \$2,300 per year.



Capital Improvement Plan

Project # 64104
Project Name Cuba Marsh Habitat Restoration

Type Habitat Restoration
Category Natural Resource Restoration
Department Natural Resources
Contact Jim Anderson



Description

Project consists of wetland, prairie and woodland restoration. This project will focus on restoring bird habitat especially for grassland and wetland species. Additional in-house work will replace the existing water control structure so that hemi-marsh conditions are restored to the main wetland. Recent collaborative efforts with the Barrington Greenway Initiative will fund a year round restoration crew working at various preserves including Cuba Marsh.

Status

Planning began in FY 2014 with implementation starting in FY 2015. During the winter 2014, 90 acres of prairie and wetland was cleared of woody invasive brush and native seed was sown in the fall of 2015. Restoration in 2015 completed clearing of an additional 47 acres of prairie and shrubland habitat; followed by native seeding in the fall for 2016. Funding from Lake County Stormwater Management Agency will assist with the installation of a new water control structure for the restoration of a hemi-marsh wetland habitat that is critical for wetland birds and will be implemented in 2021.

Expenditures	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Habitat Restoration	70,040					70,040
Total	70,040					70,040

Funding Sources	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Development Levy	48,860					48,860
Bond Funds	21,180					21,180
Total	70,040					70,040

Operational Impact

Maintenance of restored acres through controlled burn: \$5,100 per year.



Capital Improvement Plan

Project # 99999
Project Name Grant Woods - Long Lake Shore Stabilization

Type Improvement Projects
Category Natural Resource Restoration
Department Natural Resources
Contact Jim Anderson



Description

Engineering and design needs to be completed for the stabilization of 90 feet of highly eroded lakeshore. With engineering complete, an Illinois Environmental Protection Agency Section 319 Grant will be applied for; upon successful award of the grant construction would likely occur in 2021. An engineering contract has been entered into for the development of construction plans.

Status

Need for the stabilization and enhancement of the Long Lake Shoreline at the southern border of Grant Woods.

Expenditures	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Habitat Restoration	350,000					350,000
Total	350,000					350,000

Funding Sources	FY '21	FY '22	FY '23	FY '24	FY '25	Total
General Fund	350,000					350,000
Total	350,000					350,000

Operational Impact

No operational impact at this time.



Capital Improvement Plan

Project # 60604
Project Name Grant Woods - Restoration

Type Habitat Restoration
Category Natural Resource Restoration
Department Natural Resources
Contact Jim Anderson



Description

Restoration planning began for Grant Woods FY 2014/15. Habitat improvements will enhance woodlands and shrub lands in the northern portion of the preserve, north of Monaville Road. Clearing of woody invasive brush across 70 acres began in the winter of FY 2015/16 and has since continued now covering 235 acres. A private donation has been pledged for 2020 which has been used to match a Wildlife Conservation Society grant application. Dedication of the preserve as an Illinois Nature Preserve buffer has begun and will be dedicated in September, 2020.

Status

In 2014, the Preservation Foundation received a private donation to fund restoration work at Grant Woods Forest Preserve. In January 2020 an additional significant donation was received to continue restoration work. This work continues across 665 acres and will focus on wetland, stream and oak woodland restoration buffering the Gavin Bog and Prairie Illinois Nature Preserve.

Expenditures	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Habitat Restoration	388,070					388,070
Total	388,070					388,070

Funding Sources	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Development Levy	388,070					388,070
Total	388,070					388,070

Operational Impact

Maintenance of restored acres through controlled burns, seeding and invasive species control: \$3,000 per year.



Capital Improvement Plan

Project # 99996
Project Name Creating Ecological & Climate Resiliency - Grant

Type Habitat Restoration
Category Natural Resource Restoration
Department Natural Resources
Contact Jim Anderson



Description

A grant from the Wildlife Conservation Society (WCS) is funding this project to determine the adaptations of native seed to changing climatic conditions. This grant combined with funds from a donation and will convert the existing agricultural lands into natural communities. Documentation and published reports are part of the deliverables for this project.

Status

Changing climatic conditions are requiring the Forest Preserves to investigate what is happening with natural communities and the species dependent upon them. This vital project will provide some insight into the use of different ecotone species in native plantings.

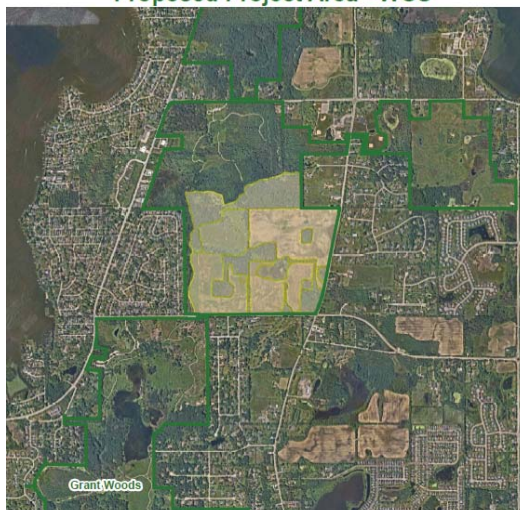
Expenditures	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Habitat Restoration	350,140					350,140
Total	350,140					350,140

Funding Sources	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Development Levy	350,140					350,140
Total	350,140					350,140

Operational Impact

Maintenance: \$2,000 per year.

Proposed Project Area - WCS



Capital Improvement Plan

Project # 60701

Project Name Grassy Lake Improvements (Hurd property)

Type Improvement Projects

Department Planning & Land Preservation

Category Natural Resource Restoration

Contact Jim Anderson



Description

Project consists of working with the Barrington Greenway Initiative to enhance a large sedge meadow at Grassy Lake Forest Preserve and support volunteer needs at this preserve.

Status

Forest Preserve staff and six other partners have approved a management agreement for the Barrington Greenway Initiative which focuses on restoring and connecting public and private lands in the Fox River Hill and Fen Strategic Habitat Conservation Area in southwest Lake County.

Expenditures	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Habitat Restoration	55,000					55,000
Total	55,000					55,000

Funding Sources	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Bond Funds	55,000					55,000
Total	55,000					55,000

Operational Impact

Maintenance of restored acres: \$4,000 per year.



Capital Improvement Plan

Project # 99997
Project Name Greenbelt Restoration

Type Habitat Restoration
Category Natural Resource Restoration

Department Natural Resources
Contact Jim Anderson



Description

A US EPA grant was applied for to restore critical prairie habitat along Green Bay Road. The Forest Preserve did not receive this grant. Work continues with volunteers and Audubon Great Lakes for the restoration and enhancement of habitat for the recently discovered rusty patched bumble bee and shrubland birds.

Status

This is a very important restoration of natural habitats within a highly urbanized area. Past restoration efforts have reduced invasive woody species to increase habitat for pollinators and shrubland bird species. The Forest Preserve has been working with Audubon Great Lakes to encourage local volunteer efforts.

Expenditures	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Habitat Restoration	200,000					200,000
Total	200,000					200,000

Funding Sources	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Development Levy	200,000					200,000
Total	200,000					200,000

Operational Impact

No operational impact at this time.



Capital Improvement Plan

Project # 61110
Project Name Middlefork - Buckthorn Pilot Project

Type Habitat Restoration
Category Natural Resource Restoration
Department Natural Resources
Contact Jim Anderson



Description

The District will complete the removal of the last remaining 60 acres of buckthorn at Middlefork Savanna. Future work includes expanding buckthorn clearing to the neighboring private lands, including the residential neighbors, Chicago Bears, Lake Forest Academy, and Abbott Laboratories. A full proposal for the ChiCal Grant program has been received and work will be completed in 2021.

Status

This project is funded by the National Fish and Wildlife Foundation, ChiCal Program, Forest Preserve Development Levy Funds. Project implementation began in the winter of 2016/17 and will be completed in 2021.

Expenditures	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Habitat Restoration	396,150					396,150
Total	396,150					396,150

Funding Sources	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Development Levy	225,000					225,000
Grants	171,150					171,150
Total	396,150					396,150

Operational Impact

Once the project is completed regular ecological management will occur including invasive species control, native seeding, hydrological modification, and controlled burning: \$4,200 per year.



Capital Improvement Plan

Project # 56050
Project Name Spring Bluff Connecting Wetlands

Type Habitat Restoration
Category Natural Resource Restoration
Department Natural Resources
Contact Jim Anderson



Description

With past ecological restoration efforts of over 3,500 acres at or near the point of entering a management phase, partners have identified three core habitat areas where intensive invasive plant management (1,300 acres), primarily woody invasive plant control (435 acres) and herbaceous invasive plant control (248 acres), will help protect and restore an additional 1,983 acres of wetland and upland. The proposed project areas coincides with the RAMSAR wetland and connects with previously restored habitat and will create larger corridors suitable for a broader suit of species of conservation concern.

Status

The Forest Preserve in collaboration with several partners applied for and has been awarded over \$3 million from the Sustain Our Great Lakes Grant Program through the USEPA Great Lakes Restoration Initiative. The Forest Preserves working with lake plain partners has received three years of funding (\$257,000) from the Illinois Coastal Management Program and the U.S. Fish and Wildlife Service. Last year the partnership secured funding from a private foundation (\$750,000) for restoration efforts over three years. The project area is part of the Forest Preserves GIMS Lake Plain Ecological Complex and a RAMSAR wetland of international importance.

Expenditures	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Habitat Restoration	85,000					85,000
Total	85,000					85,000

Funding Sources	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Grants	85,000					85,000
Total	85,000					85,000

Operational Impact

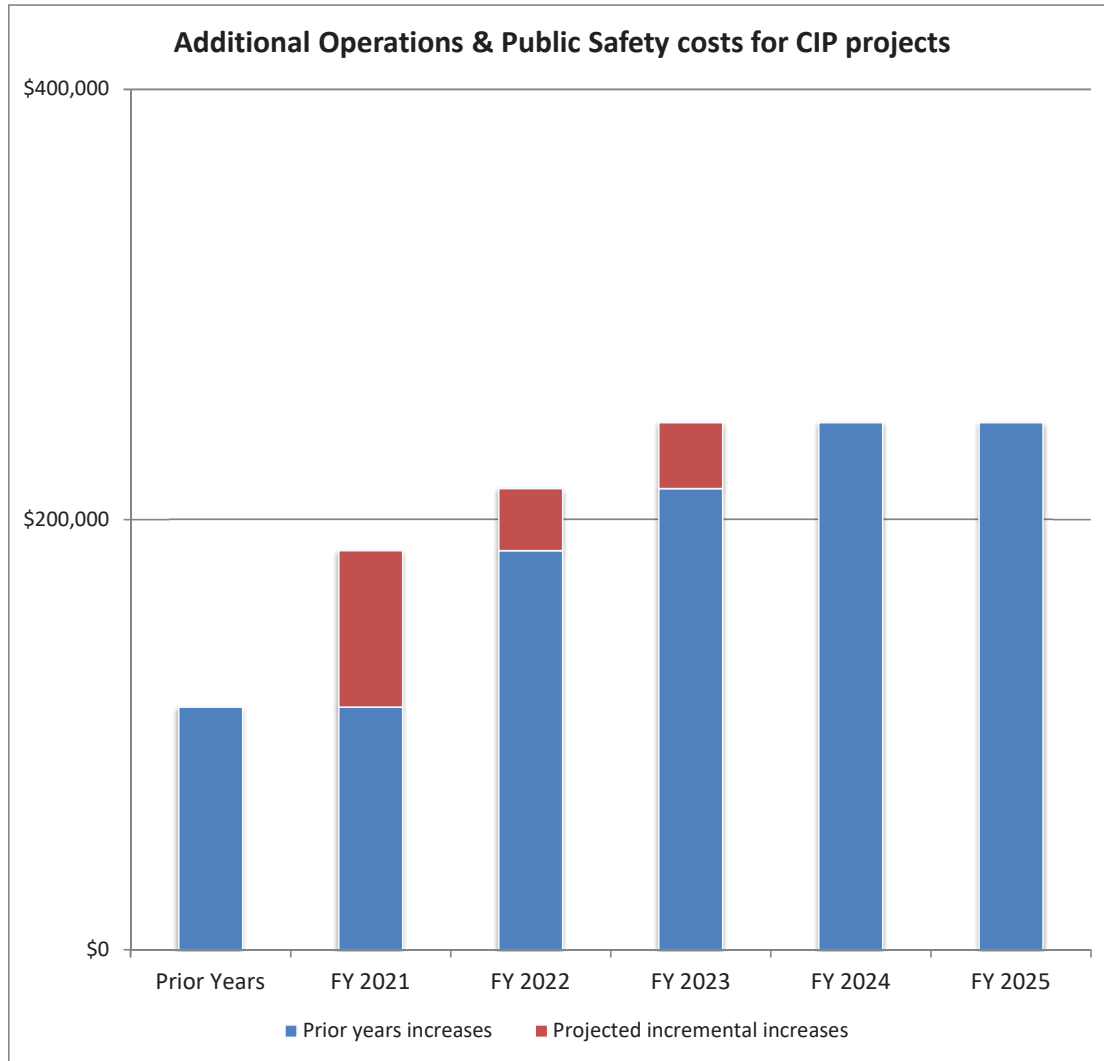
No operational impact at this time.



Lake County Forest Preserve District

What effect does the Capital Improvement Plan have on the operating budget?

What benefits are provided?



Benefits to the Public	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
New sites opened	2	0	0	0	0
Facilities expanded	0	0	1	0	0
Additional miles of trails	0.83	0.82	3.10	0.00	0.00

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

LAKE COUNTY FOREST PRESERVE DISTRICT
FISCAL YEAR 2021
OTHER CAPITAL EXPENDITURES BY FUND

(Excluding capital improvement projects)

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

GENERAL CORPORATE FUND	
General District	
<i>Miscellaneous Capital Outlay:</i>	
Board Room Improvements	2,000
Operations	
<i>Grounds Medium-sized Pickup Truck w/plow</i>	35,000
<i>Grounds Trailer Replacements 976 & 977</i>	12,000
Total General Corporate Fund	49,000
DEVELOPMENT LEVY FUND	
Natural Resources	
<i>Slide in Tanks and Pumps for Prescribed Burns</i>	7,500
Total Development Levy Fund	7,500
INSURANCE FUND	
<i>Miscellaneous Capital Outlay:</i>	
Sampling equipment required for OSHA, lock out/tag materials, additional automated external defibrillators	100,000
Total Insurance Fund	100,000
EQUIPMENT REPLACEMENT FUND	
<i>Heavy Equipment:</i>	
Replace Sign Shop Printer	24,000
Replace Unit 245 Paving Machine	116,000
Replace Unit 252 Bulldozer	125,000
Replace Unit 253 Combination Loader/Excavator	95,000
Replace Unit 270 Large Excavator	175,000
Total Equipment Replacement Fund	535,000
INFORMATION TECHNOLOGY REPLACEMENT FUND	
<i>Computer Hardware:</i>	
Server Replacements	50,000
Network Switches	35,000
<i>Computer Software:</i>	
Firewall Replacement	8,000
Total Information Technology Replacement Fund	93,000
VEHICLE REPLACEMENT FUND	
<i>Motor Vehicles:</i>	
Replace Units 161, 162 & 163 with Police Interceptor SUV's	144,000
Replace Unit 85 NRC Truck	129,000
Replace Unit 109 Plumbing Truck	53,000
Total Vehicle Replacement Fund	326,000
ENTERPRISE FUND - GOLF OPERATIONS	
<i>Machinery and Tools:</i>	
Countryside - 2 Bank Mowers	90,000
Thunderhawk - Back Patio Re-paving	75,000
Thunderhawk - Irrigation Control System	300,000
Total Golf Operations	465,000
Total Capital Expenditures	\$1,575,500

Supplemental Information



LAKE COUNTY FOREST PRESERVE DISTRICT
Expenditures Summary by Fund (excluding transfers)
Fiscal Year 2012 through 2021

Fund Name	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	18 mos. FY 2019	Estimate 2020	Budget 2021
GENERAL FUND										
General Corporate	\$17,244,640	\$17,615,095	\$16,764,011	\$17,012,995	\$16,872,249	\$17,597,653	\$17,992,422	\$26,776,042	\$18,607,805	\$19,985,461
Insurance	1,005,657	961,947	1,029,817	1,040,833	1,059,134	1,166,282	1,166,282	1,588,460	1,267,750	1,492,030
Wetlands Management Fund	0	57,784	559,030	15,742	11,760	104	349,550	343,081	462,230	36,640
Fort Sheridan Cemetery Fund	0	31,611	12,116	11,985	14,113	19,404	13,703	37,552	19,750	16,950
Land Development Levy	6,145,422	4,815,482	6,139,531	9,085,664	8,439,916	6,431,743	7,000,914	11,721,820	8,486,210	10,271,355
Retirement - IMRF/FICA	2,410,103	2,589,722	2,481,340	2,453,465	2,433,644	2,547,423	2,562,215	3,696,391	2,811,460	2,847,040
Miscellaneous	798,339	208,728	445,653	669,895	751,013	576,947	701,164	978,581	3,855,350	585,579
Donations and Grants	830,923	857,127	760,458	1,337,204	544,561	1,449,151	1,053,070	2,248,421	500,746	181,570
TOTAL SPECIAL REVENUE FUND	10,184,787	8,471,059	9,826,982	13,546,228	12,169,134	11,005,264	11,317,363	18,645,213	15,653,766	13,885,544
CAPITAL PROJECTS FUND										
Development Bond Projects	6,282,754	310,138	1,589,674	3,552,674	5,533,539	3,322,875	5,298,211	5,016,489	7,557,094	0
Capital Facilities Improvement	503,138	(10,583)	247,683	384,586	2,500	340,000	0	0	0	0
Land Acquisition	3,127,322	22,560,559	4,323,983	2,548,253	17,351,473	363,215	582,954	2,638,453	1,747,925	125,910
TOTAL CAPITAL PROJECTS FUND	9,913,214	22,860,114	6,161,340	6,485,513	22,887,512	4,026,090	5,881,165	7,654,942	9,305,019	125,910
DEBT SERVICE FUND										
	29,850,423	28,464,384	49,561,914	58,001,307	27,016,157	100,902,347	25,159,499	75,627,748	24,523,190	24,173,200
INTERNAL SERVICE FUND										
Information Technology Replacement	161,021	89,638	101,793	40,949	61,888	94,001	162,317	466,774	274,300	234,400
Equipment Replacement	248,381	233,607	31,676	190,437	257,494	190,857	295,137	810,773	432,000	535,000
Vehicle Replacement	26,670	386,722	512,450	154,333	367,980	453,197	742,065	736,058	784,260	326,000
TOTAL INTERNAL SERVICE FUND	436,072	709,967	645,919	385,719	687,362	738,055	1,199,519	2,013,605	1,490,560	1,095,400
ENTERPRISE FUND										
Golf Operations	4,068,039	4,056,379	4,012,644	3,963,057	3,650,634	3,650,120	3,376,421	5,820,583	3,705,518	4,481,165
TOTAL ENTERPRISE FUND	4,068,039	4,056,379	4,012,644	3,963,057	3,650,634	3,650,120	3,376,421	5,820,583	3,705,518	4,481,165
TOTAL ALL FUNDS	\$72,811,513	\$83,350,936	\$88,686,731	\$100,591,841	\$84,503,332	\$139,242,998	\$66,588,440	\$138,700,707	\$75,207,068	\$65,482,790

LAKE COUNTY FOREST PRESERVE DISTRICT
Revenue Summary by Fund (excluding transfers)
Fiscal Year 2012 through 2021

Fund Name	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	18 mos. FY 2019	Estimate 2020	Budget 2021
GENERAL FUND										
General Corporate	\$20,557,162	\$18,697,539	\$17,623,497	\$17,341,408	\$17,920,781	\$18,184,813	\$18,991,352	\$27,224,936	\$17,988,240	\$18,869,740
Insurance	974,645	776,586	755,895	844,308	971,464	941,941	978,694	1,298,223	1,627,530	1,285,960
Wetlands Management Fund	0	683	(9,698)	2,152	70,623	498,452	418,602	46,080	15,000	15,000
Fort Sheridan Cemetery Fund	0	13,240	7,479	2,483	1,607	271	2,399	16,337	4,000	4,000
Audit	1,126	1,142	116	119,004	163,784	114,219	125,941	183,899	157,420	198,710
TOTAL GENERAL FUND	21,532,933	19,489,191	18,377,289	18,309,355	19,128,259	19,739,696	20,516,988	28,769,475	19,792,190	20,373,410
SPECIAL REVENUE FUND										
Land Development Levy	7,367,886	7,256,107	6,343,564	6,183,556	7,016,325	6,236,576	7,094,130	9,826,284	7,343,710	9,635,000
Retirement - IMRF/FICA	2,500,135	2,688,176	2,790,854	2,547,895	2,452,947	2,482,852	2,511,804	3,834,709	2,511,320	2,912,880
Miscellaneous	964,561	639,251	605,655	759,231	743,787	725,923	999,994	1,479,615	550,800	544,520
Donations and Grants	1,091,225	959,111	731,575	915,026	693,187	862,802	1,093,280	1,744,146	805,047	185,670
TOTAL SPECIAL REVENUE FUND	11,923,807	11,542,645	10,471,648	10,405,708	10,906,246	10,308,153	11,699,208	16,884,754	11,210,877	13,278,070
CAPITAL PROJECTS FUND										
Development Bond Projects	5,086,728	10,328,133	(37,626)	29,784	17,750,668	100,632	657,335	476,432	82,000	72,000
Capital Facilities Improvement	7,866	46,138	(5,129)	14,960	23,042	209,400	211,762	151,000	27,000	27,000
Land Acquisition	20,274,434	15,326,217	(63,867)	44,139	9,322,255	23,097	51,927	117,708	372,000	0
TOTAL CAPITAL PROJECTS FUND	25,369,028	25,700,488	(106,622)	88,883	27,095,965	333,129	921,024	745,140	481,000	99,000
DEBT SERVICE FUND										
	29,876,821	28,930,903	48,984,177	57,593,900	27,149,444	101,262,050	27,399,728	60,230,332	24,718,200	24,453,700
INTERNAL SERVICE FUND										
Information Technology Replacement	152,378	126,675	100,120	97,827	240,529	201,866	244,663	393,992	315,960	331,960
Equipment Replacement	61,896	4,687	3,190	311,248	278,165	325,814	379,662	551,987	399,660	399,820
Vehicle Replacement	107,776	72,845	90,934	494,752	481,836	446,474	574,134	783,839	524,710	560,660
TOTAL INTERNAL SERVICE FUND	322,050	204,207	194,244	903,827	1,000,530	974,154	1,198,459	1,729,818	1,240,330	1,292,440
ENTERPRISE FUND										
Golf Operations	4,322,030	4,715,577	4,042,795	3,809,834	3,866,490	3,650,329	3,616,390	5,499,011	3,681,015	4,280,050
TOTAL ENTERPRISE FUND	4,322,030	4,715,577	4,042,795	3,809,834	3,866,490	3,650,329	3,616,390	5,499,011	3,681,015	4,280,050
TOTAL ALL FUNDS	\$93,346,669	\$90,583,010	\$81,963,531	\$91,111,507	\$89,146,934	\$136,267,511	\$65,351,797	\$113,858,530	\$61,123,612	\$63,776,670

LAKE COUNTY FOREST PRESERVE DISTRICT
General Corporate Fund Summary
Fiscal Year 2012 through 2021

General Corporate Fund (including transfers)	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	18 mos. FY 2019	Estimate 2020	Budget 2021
REVENUE										
Property Tax Levy	\$16,525,656	\$15,378,443	\$14,197,800	\$13,574,953	\$13,954,748	\$14,107,005	\$15,485,437	\$20,691,404	\$14,866,640	\$15,411,760
Replacement Property Taxes	939,909	960,346	971,506	1,044,818	956,518	1,056,457	869,664	1,464,206	1,000,000	800,000
Interest on Investment	99,816	75,704	(94,467)	174,801	235,848	107,503	209,441	1,020,087	337,830	260,000
Rental of Buildings and Land	878,676	323,163	310,148	291,923	256,595	224,988	213,635	412,617	94,030	334,280
Easements, Licenses and Permits	618,971	606,944	634,939	649,718	778,286	840,442	798,919	1,100,048	394,250	643,300
Charges for Services and Sales	919,018	754,620	903,555	878,385	803,748	905,016	874,959	1,397,309	296,340	777,350
Other Revenue	575,116	598,319	700,016	726,811	935,038	943,402	739,297	1,139,260	999,150	643,050
Operating Revenue	20,557,162	18,697,539	17,623,497	17,341,409	17,920,781	18,184,813	19,191,352	27,224,931	17,988,240	18,869,740
Transfers	5,340	0	4,851	8,443	0	0	0	0	0	0
Total Inflows	20,562,502	18,697,539	17,628,348	17,349,852	17,920,781	18,184,813	19,191,352	27,224,931	17,988,240	18,869,740
EXPENDITURES										
Salaries and Benefits	12,391,208	13,025,216	11,161,292	11,376,896	11,555,677	11,820,816	12,149,769	19,483,766	13,263,520	14,124,370
Commodities	1,122,633	1,107,914	1,241,291	1,141,676	1,038,760	1,003,777	1,083,874	1,693,030	1,056,470	1,169,490
Contractuals	2,840,996	2,611,482	2,491,978	2,903,604	2,925,727	2,773,191	3,041,439	4,953,242	3,181,855	3,554,445
Capital Outlay	662,460	144,677	1,145,506	864,626	629,817	1,077,286	980,863	278,477	1,305,960	1,337,156
Debt Service	227,344	725,806	723,944	726,193	722,544	722,431	725,631	367,187	0	0
Total Expenditures	17,244,640	17,615,095	16,764,011	17,012,995	16,872,525	17,397,501	17,981,576	26,775,702	18,807,805	20,185,461
Transfers	165,388	5,868,966	0	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Total Outflows	17,410,028	23,484,061	16,764,011	17,212,995	17,072,525	17,597,501	18,181,576	26,975,702	19,007,805	20,385,461
Excess or (deficit) of revenue over expenditures	3,152,474	(4,786,522)	864,337	136,857	848,256	587,312	1,009,776	249,229	(1,019,565)	(1,515,721)
Beginning Fund Balance	21,836,883	24,989,357	20,202,835	21,067,172	21,204,029	22,052,285	22,639,597	23,649,373	23,898,602	22,879,037
Ending Fund Balance	\$24,989,357	\$20,202,835	\$21,067,172	\$21,204,029	\$22,052,285	\$22,639,597	\$23,649,373	\$23,898,602	\$22,879,037	\$21,363,316

LAKE COUNTY FOREST PRESERVE DISTRICT
Property Tax Rates and Tax Extensions
Tax Levy Year 2011 through 2020

Fund Name	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Comparative Tax Rates (Per \$100 of Equalized Assessed Valuation)										
General Corporate	0.059	0.060	0.060	0.059	0.059	0.057	0.057	0.056	0.055	0.056
Audit Fund	0.000	0.000	0.000	0.001	0.000	0.000	0.000	0.000	0.000	0.000
Liability Insurance	0.003	0.003	0.003	0.004	0.004	0.004	0.003	0.003	0.006	0.007
Land Development Levy	0.025	0.025	0.025	0.025	0.025	0.024	0.024	0.023	0.023	0.023
Retirement Fund - IMRF/FICA	0.010	0.011	0.013	0.010	0.011	0.009	0.009	0.011	0.010	0.010
Subtotal	0.097	0.099	0.101	0.098	0.099	0.094	0.093	0.093	0.094	0.096
Debt Service	0.104	0.113	0.117	0.112	0.108	0.098	0.094	0.089	0.086	0.082
Total Tax Rates	0.201	0.212	0.218	0.210	0.208	0.192	0.187	0.182	0.180	0.178

Comparative Tax Extensions

General Corporate	\$15,760,285	\$14,683,606	\$13,780,764	\$13,367,526	\$13,860,002	\$14,273,168	\$15,167,669	\$14,915,174	\$15,016,850	\$15,348,289
Audit Fund	0	0	0	222,845	107,575	118,997	120,744	129,928	156,394	197,803
Liability Insurance	801,370	734,180	689,038	891,380	935,593	885,756	899,593	833,018	1,517,025	1,327,410
Land Development Levy	6,678,087	6,118,169	5,741,985	5,569,765	5,775,040	5,947,112	6,319,537	6,161,071	6,310,265	6,425,834
Retirement Fund - IMRF/FICA	2,671,235	2,691,994	2,985,832	2,167,982	2,634,755	2,364,754	2,402,127	2,885,416	2,495,619	2,897,206
Subtotal	25,910,977	24,227,950	23,197,619	22,219,498	23,312,965	23,589,787	24,909,670	24,924,607	25,496,153	26,196,542
Debt Service	27,780,841	27,654,125	26,872,489	25,339,554	25,417,581	24,446,555	24,471,427	23,490,161	23,484,270	22,975,988
Total Tax Extensions	\$53,691,818	\$51,882,075	\$50,070,108	\$47,559,052	\$48,730,546	\$48,036,342	\$49,381,097	\$48,414,768	\$48,980,423	\$49,172,530

LAKE COUNTY FOREST PRESERVE DISTRICT**Property Tax Rates****All Direct and Overlapping Governments****(per \$100 of assessed Value)****Tax Year 2009 through 2018**

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
County	0.464	0.505	0.554	0.308	0.663	0.682	0.663	0.632	0.622	0.061
Cities and Villages	0.012-2.616	0.013-2.954	0.014-3.236	0.016-3.554	0.018-4.616	0.018-5.159	0.018-6.074	0.016-5.760	0.016-5.735	0.017-5.170
High School District	1.069-3.195	1.101-3.491	1.910-3.824	1.322-4.556	1.420-5.228	1.448-5.539	1.409-5.5396	1.329-5.060	1.314-4.879	1.311-4.080
Unit School District	3.272-5.986	3.438-6.921	3.661-8.175	4.22-10.136	4.607-9.418	4.697-10.380	4.468-10.430	4.437-9.598	4.372-9.080	4.336-8.798
Elementary School District	0.998-4.423	1.095-4.879	1.168-5.818	1.322-7.302	1.424-8.762	1.452-9.799	1.429-9.829	1.367-9.150	1.355-8.703	1.354-8.705
College District	0.200-0.312	0.218-0.305	0.240-0.340	0.272-0.427	0.296-0.436	0.306-0.453	0.299-0.435	0.285-0.407	0.285-0.385	0.280-0.386
Township	0.031-0.364	0.033-0.372	0.033-0.397	0.025-0.434	0.027-0.490	0.039-0.533	0.037-0.508	0.034-0.465	0.034-0.421	0.034-0.421
Road and Bridge	0.007-0.193	0.008-0.206	0.006-0.321	0.029-0.315	0.032-0.421	0.033-0.428	0.032-0.417	0.031-0.397	0.031-0.383	0.031-0.384
Sanitary District	0.032-0.194	0.035-0.216	0.039-0.241	0.044-0.250	0.049-0.250	0.054-0.250	0.053-0.250	0.050-0.236	0.050-0.233	0.050-0.234
Park District	0.020-0.703	0.030-0.767	0.024-0.894	0.027-1.101	0.030-1.260	0.031-1.297	0.031-1.322	0.029-1.186	0.029-1.119	0.029-1.120
Library District	0.161-0.452	0.170-0.450	0.185-0.475	0.213-0.581	0.228-0.656	0.231-0.709	0.225-0.709	0.220-0.680	0.217-0.642	0.219-0.644
Forest Preserve	0.200	0.198	0.201	0.212	0.218	0.210	0.208	0.193	0.187	0.182
Fire Protection District	0.127-0.688	0.111-0.754	0.129-0.875	0.132-0.941	0.126-1.093	0.127-1.155	0.123-1.296	0.116-1.207	0.093-1.165	0.117-1.212
Mosquito Abatement	0.011-0.012	0.011-0.013	0.012-0.014	0.014-0.015	0.007-0.015	0.013-0.015	0.012-0.015	0.012-0.014	0.011-0.014	0.012-0.015
Cental Lake County Joint Action Water Agency	0.042	0.045	0.047	0.073	0.055	0.056	0.054	0.046	0.041	0.042

Property Tax Levies**All Direct and Overlapping Governments****(per \$100 of assessed Value)****Tax Year 2009 through 2018**

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
County	\$139,992	\$146,850	\$149,067	\$149,789	\$153,551	\$154,995	\$157,971	\$157,389	\$164,317	\$162,598
Cities and Villages	197,195	201,706	186,657	194,675	201,644	204,822	211,778	215,470	221,426	231,578
High School District	467,285	479,976	489,143	495,310	512,896	516,599	529,720	533,974	543,806	547,787
Unit School District	259,417	268,807	274,039	284,324	272,206	276,815	277,938	284,142	291,482	297,286
Elementary School District	620,979	633,710	647,109	657,043	670,128	686,259	695,963	704,239	720,416	736,490
College District	62,011	63,776	65,349	68,495	69,645	71,027	71,276	72,522	74,324	76,158
Townships	28,852	28,967	28,218	27,084	27,314	27,455	27,519	27,783	27,583	29,169
Road and Bridge	24,222	24,419	23,571	22,934	23,483	24,137	24,472	24,683	24,083	25,078
Sanitary District	13,840	14,325	14,592	13,391	13,580	13,744	13,890	13,993	14,296	14,568
Park District	66,361	67,440	68,142	69,901	69,932	70,340	71,831	73,750	76,074	77,693
Library District	53,138	54,160	55,240	56,791	57,630	58,776	58,947	60,878	59,126	60,859
Forest Preserve	60,341	56,796	53,692	51,882	50,070	47,559	48,731	48,036	48,708	44,549
Fire Protection District	67,811	71,750	69,014	73,616	73,942	77,622	78,654	84,441	80,239	85,056
Mosquito Abatement	671	681	678	684	359	584	586	587	590	607
Cental Lake County Joint Action Water Agency	3,325	3,407	3,358	17,626	3,358	3,350	3,368	3,369	3,356	3,325
Total Tax Levies as Extended	\$2,065,440	\$2,116,770	\$2,127,869	\$2,183,545	\$2,199,738	\$2,234,084	\$2,272,644	\$2,305,256	\$2,349,826	\$2,392,801

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

2019 = numbers not available at time of publication

LAKE COUNTY FOREST PRESERVE DISTRICT

Property Tax Levies and Collections Last Ten Fiscal Years

Fiscal Year	Levy Year	Total Tax Levy for Fiscal Year	<u>Collection within the Fiscal Year of</u> <u>the Levy</u>			<u>Total Collections to Date</u>	
			Amount	Percentage of Levy	Collections in Subsequent Years	Amount	Percentage of Levy
2010	2009	60,341,444	31,734,147	52.59%	28,482,494	60,216,641	99.79%
2011	2010	56,795,704	28,177,978	49.61%	26,902,683	55,080,661	96.98%
2012	2011	53,691,818	28,363,188	52.83%	25,250,480	53,613,668	99.85%
2013	2012	51,882,075	27,543,433	53.09%	24,116,258	51,659,691	99.57%
2014	2013	50,070,108	26,575,894	53.08%	23,300,397	49,876,291	99.61%
2015	2014	47,559,052	25,246,796	53.09%	22,143,617	47,390,413	99.65%
2016	2015	48,730,545	26,644,056	54.68%	21,953,371	48,597,427	99.73%
2017	2016	48,036,830	26,293,972	54.74%	21,534,601	47,828,573	99.57%
2018	2017	48,708,266	29,752,785	(1) 61.08%	18,792,323	48,545,108	99.67%
2019	2018	48,389,598	48,248,541	(2) 99.71%	n/a	48,248,541	99.71%

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, 2019.

ABOUT LAKE COUNTY

Location

- Square Miles: 443
- Halfway between Chicago and Milwaukee
- Less than 15 miles north from O'Hare International Airport and 40 miles south from General Mitchell International Airport
- Major waterways—Lake Michigan, Fox River, Chain O'Lakes
- Easy access to Chicago on four Metra commuter rail lines and 32 train stations

Population

- Population (2018 estimate): 700,832
- Third largest county in Illinois

Source: census.gov

Housing

- Housing units (2018): 265,150
- Median value of owner-occupied housing units (2013-2017): \$251,400
- Homeownership rate (2013-2017): 73.4%
- Households (2013-2017): 244,523

Source: census.gov

Health and Recreation

- 30,000+ acres of land, offering educational, recreational, and cultural opportunities for all ages
- 26 miles of Lake Michigan shoreline
- 650+ local parks*
- 30+ golf courses
- 100+ beaches*
- 200+ miles of trails for outdoor recreation
- 200 inland lakes
- Ranked #3 in Illinois for physical activity and #4 for access to places to be active and healthy
- 96 distinct locations, such as homes, historic districts, and landmarks, in the National Register of Historic Places.

*Source: Lakecountypartners.com,

Source for other statistics: Lake Co., IL Convention & Visitors Bureau

Economics

- Median household income: \$82,613
- Per capita money income: \$42,388
- Unemployment in Lake County: 4.5%* Illinois: 4.3% (not seasonally adjusted)* U.S.: 3.9% (not seasonally adjusted)*
- 30,000+ businesses (12 Fortune 500 companies)
- 89.8% of residents age 25+ have graduated high school, and 43.7% have a bachelor's degree or higher (2012-2016)

*Source: Illinois Department of Employment Security, 2018 Annual Average

Source for other statistics: census.gov

LAKE COUNTY FOREST PRESERVE DISTRICT
Demographic Statistics
Fiscal Year 2010 through 2019

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Lake County, IL:										
Population (1)	703,462	706,260	711,155	703,019	706,327	707,461	710,368	709,599	708,719	706,925
Personal Income (2)	\$37,515,642	\$39,305,689	\$41,191,114	\$42,780,828	\$46,069,226	\$49,151,975	\$51,291,371	\$53,627,217	n/a	n/a
Per Capita Personal Income (2)	\$37,724	\$35,828	\$34,980	\$36,470	\$39,306	\$40,549	40,719	42,770	43,702	44,296
Median Age (3)	35.3	36.7	36.8	37.0	37.3	37.5	37.5	37.8	37.8	38.0
School Enrollment (4)	138,317	137,929	137,143	136,127	135,330	134,336	133,433	132,179	130,310	128,786
Unemployment Rate (5)	9.60%	9.50%	7.60%	8.30%	5.60%	5.90%	4.70%	3.90%	4.10%	3.50%

Sources:

(1) U.S. Census, Economic Development Intelligence System and Northeastern Illinois Planning Commission, and Lake County Partners.

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

(3) Market Profile prepared by Lake County Partners and Economic Development Intelligence System.

(4) Lake County Regional Office of Education.

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

n/a = not available at time of publication

LAKE COUNTY FOREST PRESERVE DISTRICT
Lake County Principal Taxpayers

Taxpayer	Type of Business	2019 Assessed Valuation (In Thousands)	Percentage of Total Taxable Assessed Value
Abbott Laboratories	Pharmaceuticals - Hospital Supplies	\$172,195	0.63%
Gurnee Mills / Gurnee Properties Association	Retail Outlet Mall	54,240	0.20%
AbbVie, Inc.	Biopharmaceutical	50,694	0.19%
LaSalle National Bank / Bank of America	Commercial Real Estate Banking	48,683	0.18%
Discover Properties	Real Estate Brokerage	46,203	0.17%
Chicago Title Land Trust Company	Real Estate Services	42,835	0.16%
American National Bank	Business Banking	37,456	0.14%
Takeda Pharmaceuticals North America Inc.	Pharmaceutical Company	34,155	0.13%
TR Deerfield Office LLC	Real Estate Management Company	33,427	0.12%
Walmart Stores Inc.	Discount Department Store	26,257	0.10%
		\$546,145	2.02%

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

Lake County Principal Employers
Current year and Nine Years Ago

2018		
Employees	Rank	Percentage of Total County Employment

2009		
Employees	Rank	Percentage of Total County Employment

Employers

AbbVie Inc	11,000	1	3.00%
Baxter Healthcare Corporation	5,900	2	1.61%
Discover Financial Svc Ins	2,976	7	81.00%
Medline Industries, Inc.	2,000	8	54.00%
Visual Pak	2,000	9	54.00%
Advocate Condell Medical Center	1,800	10	49.00%
Lake County Government			
Department of the Navy			
Hewitt Associates Inc.			
Motorola			
HSBC			
Totals	<u>42,276</u>		<u>11.51%</u>

4,000	5	1.16%
2,000	10	58.00%
2,500	9	73.00%
3,100	7	90.00%
25,000	1	7.27%
6,000	3	1.75%
4,600	4	1.34%
3,500	6	1.02%
<u>69,200</u>		<u>20.13%</u>

Source: Lake County Partners

Note: 2018 is the most current available.

LAKE COUNTY FOREST PRESERVE DISTRICT
Miscellaneous Information

Incorporated - November, 1958

Form of Government - Special Purpose Unit of Government

Total Acreage - 30,970

Special use facilities:

Brae Loch Golf Course and Banquet Facility - 18 hole public golf course

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

ThunderHawk Golf Course - 18 hole signature public golf course

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

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

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

Fox River Forest Preserve - boating, fishing and picnicking

Greenbelt Cultural Center - environmental education center

Edward L. Ryerson Conservation Area - environmental education center

LAKE COUNTY FOREST PRESERVE DISTRICT
Schedule of Insurance in Force
January 1, 2020 through December 31, 2020

Coverage	Member Deductible	PDRMA Self-Insured Retention	Limits	Coverage	Member Deductible	PDRMA Self-Insured Retention	Limits
1. Property				3. Liability			
Property; Buildings and Contents;	\$ 1,000	\$1,000,000	\$1,000,000,000/occurrence	General liability	none	\$500,000	\$21,500,000/occurrence
Auto Physical Damage	\$ 1,000	\$1,000,000	included	Auto liability	none	\$500,000	\$21,500,000/occurrence
Builders Risk	\$ 1,000	\$1,000,000	aggregate for flood	Uninsured/Underinsured	none	\$500,000	\$1,000,000/occurrence
			\$100,000,000/occurrence/annual	Motorists			
			aggregate for earth movement	Public Officials' Liability	none	\$500,000	\$21,500,000/occurrence
Service Interruption	24 hours	n/a	\$25,000,000 Business Income and extra expense; other sub limits apply, refer to policy	Employment Practices	none	\$500,000	\$21,500,000/occurrence
				4. Pollution Liability			
Boiler and Machinery Objects			\$100,000,000 Equipment Breakdown	Liability - third party	none	\$25,000	\$5,000,000/occurrence
Property Damage	\$ 1,000	\$9,000	Property damage included	Liability - first party	\$ 1,000	\$24,000	\$30,000,000 3 year aggregate
				5. Security and Privacy with Electronic Liability			
Fidelity /Crime/Surety	\$ 1,000	\$24,000	\$2,000,000/occurrence	Security and privacy Liability	none	\$100,000	\$1,000,000/occurrence
Blanket Bond	\$ 1,000	\$24,000	\$2,000,000/occurrence	Privacy notification Costs	none	\$100,000	\$500,000/occurrence
Seasonal Employees	\$ 1,000	\$9,000	\$1,000,000/occurrence	Regulatory Defense and Penalties	none	\$100,000	\$2,000,000/occurrence
				Website Media Content Liability	none	\$100,000	\$2,000,000/occurrence
				Cyber Extortion	none	\$100,000	\$2,000,000/occurrence
				Data Protection and Business Interrup	\$ 1,000	\$100,000	\$2,000,000/occurrence
2. Workers Compensation							
	n/a	\$500,000	Statutory, \$3,500,000 Employers Liability				

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.

1991 Illinois 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").

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

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

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

Assets - Property owned by a government.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Illinois Municipal Retirement Fund (IMRF)- IMRF is organized under the laws of the State of Illinois for the purpose of providing a uniform program of death, disability, and retirement benefits for the employees of approximately 3,000 local governments and school districts.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Acronyms

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

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