

2023 Annual Budget



Lake County
Forest Preserves
Libertyville, Illinois



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Cover photo. Dew drops cling to a shooting star (*Dodecatheon meadia*) photographed at Grant Woods Forest Preserve in Ingleside. Bumblebees are the primary pollinators of this species' delicate, nodding flowers. They use "buzz pollination" to extract pollen from the narrow tube formed by the united stamens. Photo taken by Joe Sisk, Natural Resource Technician.

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 31,047 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 508 full, part time and temporary staff positions supported by thousands of hours of volunteer time annually. 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; Community Engagement & Partnerships; Education; Executive; Finance; Natural Resources; Operations and Infrastructure; Planning and Land Preservation; 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.

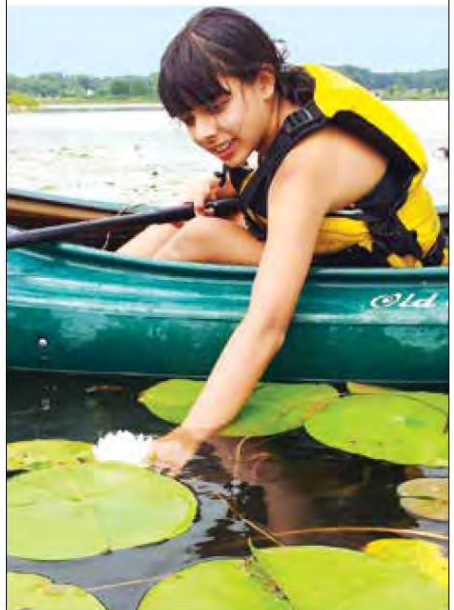
LEADERSHIP

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.



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.



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.

Road Map to 2025

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



Objective	Steward Healthy Landscapes <i>Protect and restore ecological habitats and services.</i>
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Nature-Based Solutions for Climate Resiliency

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

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

Water Resources

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

Tactic: Understand the unique challenges of Lake Michigan.

Green Infrastructure

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

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

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

Conservation Plan

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

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

Objective	Strengthen Connections <i>Extend public access, brand awareness, and education and outreach.</i>
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Communications

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

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

Healthy Communities

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

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

Education

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

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

Human Interactions

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

Objective

Ensure Financial Stability

Build a clear economic pathway for long-term capacity.

Endowment Campaign

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

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

Understand Capacity

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

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

Secure New Funding

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

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

Objective

Sustain Organizational Excellence

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

Diversity and Inclusion

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

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

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

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

Comprehensive Master Planning

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

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

Innovations

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

Safety

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

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

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.



**Presidential Appointments
December 2020 – December 2022**

Approved: 12/15/2020 *rev. 4/13/2021; rev. 7/14/2021; rev. 8/10/2021; rev. 5/10/22*

OFFICERS AND OFFICIALS

Angelo D. Kyle
PRESIDENT

John Wasik
VICE PRESIDENT

Paul Frank
TREASURER

Julie Gagnani
SECRETARY

Gina Roberts *eff. 4/13/2021*
ASSISTANT TREASURER

Maureen Shelton
ASSISTANT SECRETARY

Steve Neaman
DEPUTY TREASURER

Alex Ty Kovach
EXECUTIVE DIRECTOR

STANDING COMMITTEES

FINANCE COMMITTEE

Julie Simpson, *Chair*
Paul Frank, *Vice Chair*
Carissa Casbon
Michael Danforth
Sandy Hart
J. Kevin Hunter *eff. 7/14/2021*
Ann B. Maine
Paras Parekh
John Wasik

PLANNING COMMITTEE

Terry Wilke, *Chair*
Marah Altenberg, *Vice Chair*
Dick Barr
Carissa Casbon
Diane Hewitt
J. Kevin Hunter *eff. 7/14/2021*
Linda Pedersen
Gina Roberts
John Wasik

LEGISLATIVE COMMITTEE

Jennifer Clark, *Chair*
Gina Roberts, *Vice Chair*
Paras Parekh
Linda Pedersen
Jessica Vealitzek

RULES COMMITTEE

Jennifer Clark, *Chair eff. 5/10/2022*
Terry Wilke, *Vice Chair*
Marah Altenberg
Mary Ross Cunningham
J. Kevin Hunter *eff. 7/14/2021*
Gina Roberts
Catherine Sbarra *eff. 4/13/2021*
Steve Snarski *eff. 5/10/2022*
John Wasik

OPERATIONS COMMITTEE

Jessica Vealitzek, *Chair*
Mary Ross Cunningham, *Vice Chair eff. 5/10/2022*
Jennifer Clark
Ann B. Maine
Catherine Sbarra *eff. 4/13/2021*
Steve Snarski *eff. 5/10/2022*
Terry Wilke

SPECIAL COMMITTEES

DIVERSITY & CULTURAL AWARENESS COMMITTEE

Mary Ross Cunningham, *Chair*
Marah Altenberg, *Vice Chair*
Carissa Casbon
Gina Roberts
Jessica Vealitzek

ETHICS COMMITTEE

Jennifer Clark, *Chair*
Paul Frank, *Vice Chair*
Linda Pedersen
Gina Roberts
Steve Snarski *eff. 5/10/2022*

OUTSIDE BOARD MEMBERS AND LIAISONS

ILLINOIS ASSOCIATION OF PARK DISTRICTS

Jennifer Clark, *Liaison* *eff. 8/10/2021*

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

Angelo D. Kyle
John Wasik

MEMBERS OF THE PRESERVATION FOUNDATION OF THE LAKE COUNTY FOREST PRESERVES

Angelo D. Kyle
Paul Frank
Ann B. Maine
Paras Parekh
Linda Pedersen
Steve Snarski *eff. 5/10/2022*
Jessica Vealitzek
John Wasik
Nels Leutwiler

YCC (YOUTH CONSERVATION CORPS) BOARD

Marah Altenberg, *Liaison*

OTHER APPOINTMENTS

CORPORATE COUNSEL AND PARLIAMENTARIAN

Matthew Norton
Burke, Warren, MacKay & Serritella

OUTSIDE ETHICS ADVISOR

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

Approved: 12/15/2020
rev. 4/13/2021
rev. 7/14/2021
rev. 8/10/2021
rev. 5/10/2022

LAKE COUNTY FOREST PRESERVES

Board of Commissioners

December 2020–December 2022



Angelo D. Kyle
President
District 14, Waukegan



Paul Frank
Treasurer
District 11, Highland Park



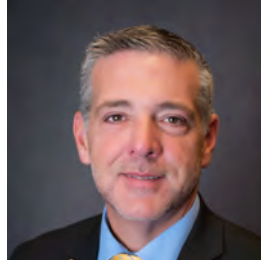
Gina Roberts
Assistant Treasurer
District 4, Beach Park



John Wasik
Vice President
District 6, Grayslake



Marah Altenberg
District 20, Buffalo Grove



Dick Barr
District 3, Round Lake Beach



Carissa Casbon
District 7, Lake Villa



Jennifer Clark
District 15, Libertyville



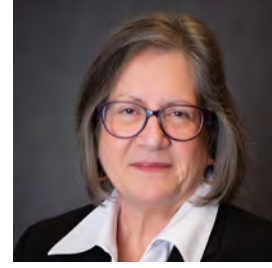
Mary Ross Cunningham
District 9, Waukegan



Michael Danforth
District 17, Fox River Grove



Sandy Hart
District 13, Lake Bluff



Diane Hewitt
District 2, Waukegan



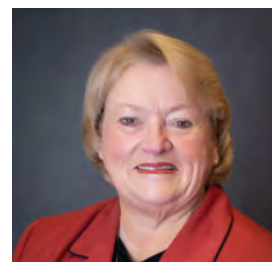
J. Kevin Hunter
District 5, Ingleside



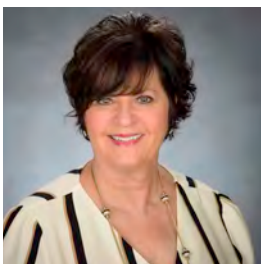
Ann B. Maine
District 21, Lincolnshire



Paras Parekh
District 12, Highland Park



Linda Pedersen
District 1, Antioch



Catherine Sbarra
District 19, Lake Zurich



Steve Snarski
District 8, Waukegan



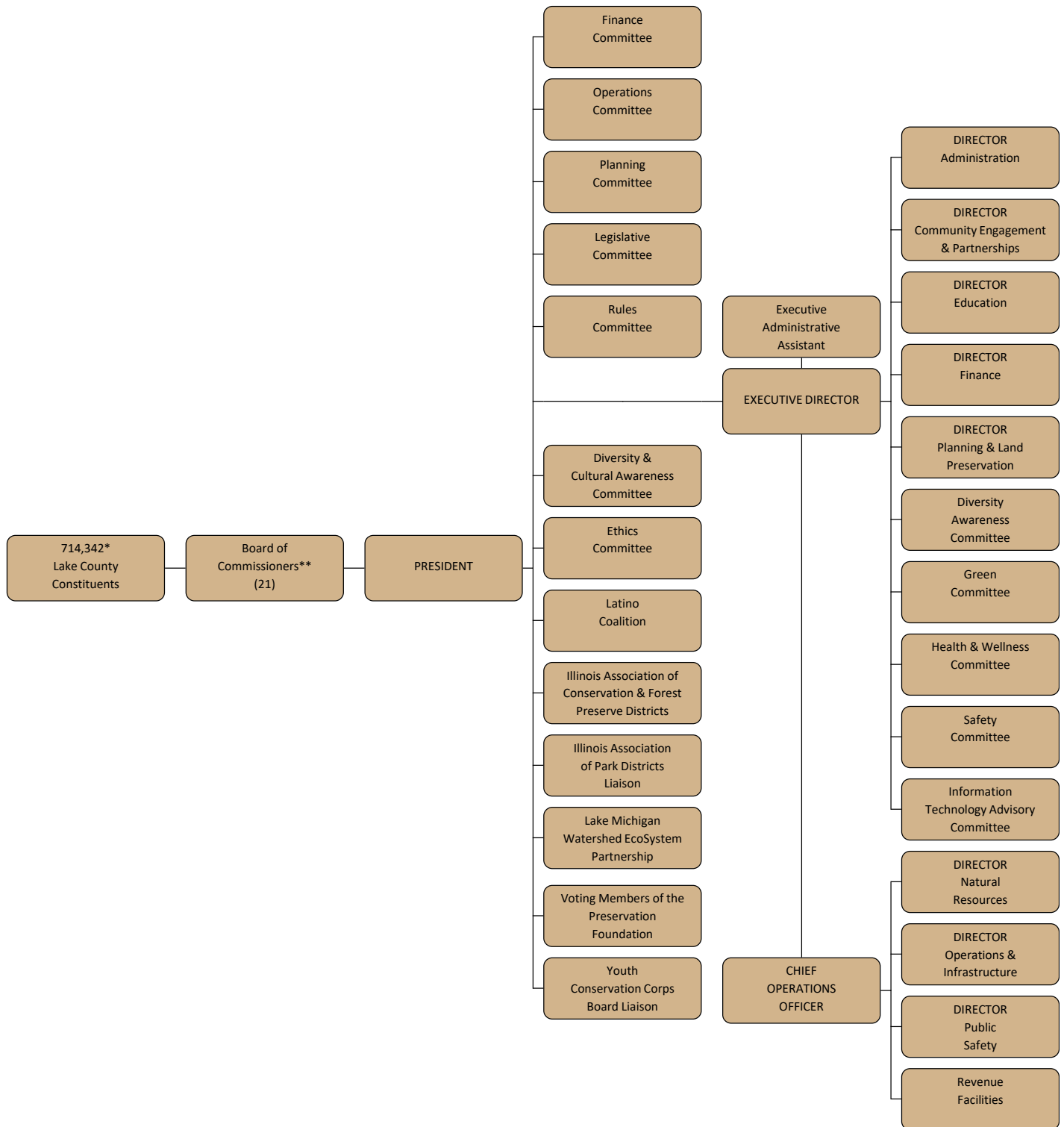
Julie Simpson
District 18, Vernon Hills



Jessica Vealitzek
District 10, Hawthorn Woods

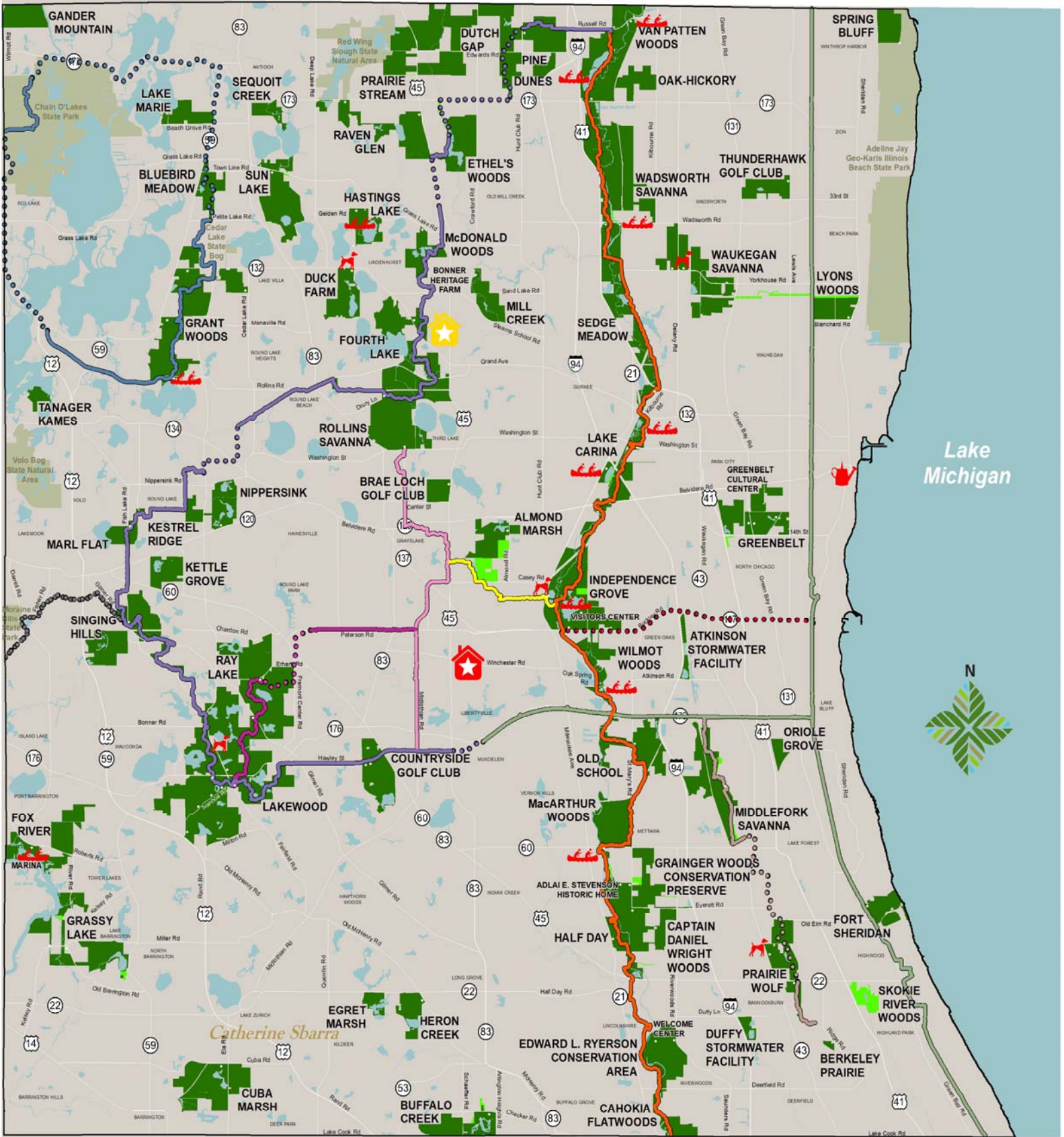


Terry Wilke
District 16, Round Lake Beach



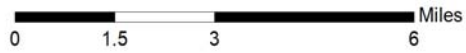
*Denotes number of constituents from 2020 Census (estimate).

**Note: Due to redistricting, effective December 5, 2022, there will be 19 Board of Commissioners.



Map Prepared 10 June 2022

FOREST PRESERVES Entrance/Parking	CANOE LAUNCH	DES PLAINES RIVER TRAIL	FORT HILL TRAIL	MIDDLEFORK GREENWAY	M'CLORY TRAIL	GENERAL OFFICE AND BESS BOWER DUNN MUSEUM OF LAKE COUNTY
FOREST PRESERVE EASEMENTS	DOG AREA	MILLENNIUM TRAIL	CHAIN O' LAKES BIKE PATH	Planned Section	Planned Section	OPERATIONS AND PUBLIC SAFETY FACILITY
STATE LAND Illinois Dept. of Natural Resources	COMMUNITY GARDEN	CASEY TRAIL	PRAIRIE CROSSING TRAIL	Planned Section	Planned Section	Lake County Forest Preserves



GENERAL OFFICES

1899 West Winchester Road
Libertyville, Illinois 60048

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

For hours, visit our website.

OPERATIONS AND PUBLIC SAFETY

19808 West Grand Avenue
Lake Villa, Illinois 60046

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

For hours, visit our website.

LCFPD.org

911 emergency
847-549-5200 nonemergency
public safety issues



GREENBELT CULTURAL CENTER

1215 Green Bay Road
North Chicago, Illinois 60064

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

Office Hours

By appointment only

INDEPENDENCE GROVE

16400 West Buckley Road
Libertyville, Illinois 60048

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

847-247-1111 Banquets, Meetings
Info@eventsig.com
EventsAtIndependenceGrove.com

Visitors Center

For hours, visit our website.

Beer Garden, Marina and Café

For seasonal hours and fees,
visit our website.

Parking Fee

Lake County residents FREE

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

Nonresidents

\$6 per car Monday–Thursday

\$12 per car Friday–Sunday and holidays

FOX RIVER MARINA

28500 West Roberts Road
Port Barrington, Illinois 60010

847-381-0669
FoxRiverMarina.org

Boat Launch and Marina

For hours and fees, visit our website.



RYERSON CONSERVATION AREA

21950 North Riverwoods Road
Riverwoods, Illinois 60015

847-968-3320
LCFPD.org/ryerson

Welcome Center

For hours, visit our website.

BESS BOWER DUNN MUSEUM

1899 West Winchester Road
Libertyville, Illinois 60048

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

Gallery and Gift Shop

For hours, visit our website.

General Admission

\$6 adults/\$10 nonresidents

\$3 seniors, youth/\$6 nonresidents

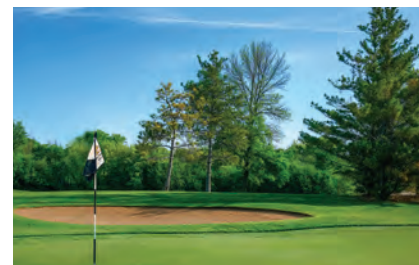
Free, children ages 3 and under

Discount Tuesdays

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

First and Third Thursdays

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



COUNTRYSIDE GOLF CLUB

Prairie and Traditional Courses

20800 West Hawley Street
Mundelein, Illinois 60060

847-968-3466 Tee Times
847-968-3466 Golf Gift Cards
847-489-1931 Golf Outings

CountrysideGolfClub.org

BRAE LOCH GOLF CLUB

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

847-968-4295 Tee Times
847-968-4295 Golf Gift Cards
847-489-1931 Golf Outings

BraeLochGolfClub.org

THUNDERHAWK GOLF CLUB

A Robert Trent Jones Jr.
championship golf course
39700 North Lewis Avenue
Beach Park, Illinois 60099

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

847-968-3444 Tee Times
847-968-3444 Golf Gift Cards
847-489-1931 Golf Outings

ThunderHawkGolfClub.org



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Lake County Forest Preserve District
Illinois**

For the Fiscal Year Beginning

January 01, 2022

Christopher P. Morrill

Executive Director

HOW TO USE THIS BUDGET DOCUMENT

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

PROFILE

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

READER'S GUIDE

This section provides overall information to the reader on understanding the document. It includes the Budget Message, Prior Year Achievements, an explanation of the Budget Process, the Budget Accounting Basis, the 2023 Economic Environment, Fund Structure, an explanation of Government Fund Accounting and Financial Policies, including the Budget Development and the Fund Balance Policy.

BUDGET SUMMARIES

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

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

These sections provide a summary for each fund.

OTHER FUNDS

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

CAPITAL IMPROVEMENT PLAN

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

SUPPLEMENTAL INFORMATION

This section provides various statistical tables.

GLOSSARY & ACRONYMS

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

Reader's Guide



HONORABLE LAKE COUNTY FOREST PRESERVE DISTRICT BOARD OF COMMISSIONERS:

We are pleased to present the proposed 2023 Annual Budget, which continues to maintain the Lake County Forest Preserve District's strong financial position with a balanced operating budget, sound reserves, long-term replacement funds and moderate debt. The budget provides for appropriate ongoing and preventative maintenance, public safety, public access, education and natural resource management for our existing preserves.

The proposed budget was prepared in accordance with the District's Annual Budget Development Policies and Annual Strategic Action Plan adopted by the Board on June 14, 2022; it is a balanced budget with expenditures not exceeding revenue except where planned use of fund balances will occur, such as for capital projects.

The 2023 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 \$68,674,017, which is a decrease of \$17,412,834 (20.2%) from the previous years modified budget. The decrease is due to a reduction in capital expenditures and debt service. Operating expenses, excluding debt service, are up by 2.3% (\$837,433) from last year to \$37,169,909. Increases in salaries and benefits and commodities account for most of the percentage increase. Debt service expenditures are down \$112,590 or -0.5% this year due to the refinancing of our 2010A & B Build America Bonds and 2013 General Obligation Bond series refinancing that were done in 2021. Capital expenditures are down 65.7% or \$18.1 million from last years modified budget.

This year's budget has been affected by a number of influences that have allowed us to address operating needs that have been put off due to financial restraints. As you will see in the details, addressing these needs has not led to any extreme changes in the tax levy. We are proposing a levy which does not maximize the available tax rate under Property Tax Extension Limitation Law (PTELL). Some of the significant factors positively impacting the budget include a projected increase in the equalized assessed property value (EAV), a decline in the IMRF contribution rates, a change in the replacement tax revenue, stable health insurance premiums and savings due to retirements and staff turnover. Revenues that increased during the pandemic to levels that were much higher than had been anticipated, dog exercise area permits, Fox River Marina and golf revenues, to name a few, have remained strong and are expected to continue close to these higher levels into 2023.

The Ten-Year Capital Improvement Plan (CIP) is a key planning tool for the Board and staff. The CIP for 2023 was approved by the Board on June 14, 2022, amended on August 9, 2022 and is included in this budget. The 2023 CIP provides a blueprint for upcoming infrastructure improvements to lower long-term operating costs while addressing long-term existing infrastructure and preserve maintenance needs. Funded capital improvement projects are aligned with the District's mission. The CIP provides a basis for planned assessments and discussions regarding future capital needs, funding options and operational impacts. Individual project detail, located in the Capital Improvement Plan section, contains a description and status of each project receiving new funding and information on the impact of the capital improvements on operating expenditures.

The Strategic Plan Objectives of the District's 100-year vision were reviewed and updated by a Steering Committee during 2020, and the new objectives were approved by the Board of Commissioners. The revised Strategic Plan Objectives, the "Road Map to 2025" focuses on four objectives for the District's Strategic Plan

over the next three years, as follows: 1) Steward Healthy Landscapes 2) Strengthen Connections 3) Ensure Financial Stability 4) Sustain Organizational Excellence.

BUDGET OVERVIEW AND HIGHLIGHTS

There are both positive and negative impacts that are still being felt in the 2023 budget because of the COVID-19 pandemic. Revenues that had significant increases in the activity levels for some of the services that the District provides, which went up to levels higher than the pandemic periods, have remained high. Property values are estimated to increase by 4.3% county wide. The great resignation and retirements brought on by the pandemic and contributed to employee turnover, has driven salaries and retirement costs down. The price of which is being felt in other ways. On the negative side, the impact on the economy from the pandemic has brought on high inflation and bottlenecks in supply chains. This has caused increases in some of the operating costs of the District. The long-term effects of the economic recovery have evolved and we have incorporated as much as possible in our ten-year projections to help craft the proposed 2023 budget. The proposed operating budget provides for programs and services that further the District's mission and strategic plan and allows it to address operating needs that have been put off for years due to fiscal restraints. This budget proposes changes to operating programs, additional personnel and additions in equipment and technology upgrades. The budget contains an increase in the operating tax levy at a rate less than inflation and that does not max out the levy as allowed under PTELL rules. The operating levy combined with a nearly flat debt service levy have produced an increase of 1.4% in the overall tax levy. This is far below the current rate of inflation of 8.3% at the end of August 2022. 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 2023 budget for the Forest Preserve District is \$68,674,017. The Operating Budget is \$37,169,909 (54%), Debt Service is \$22,044,740 (32%) and the Capital Budget is \$9,459,368 (14%).
- Total property tax revenue budgeted is \$49,602,200, an increase of \$536,190 (1.09%) from the 2022 budget of \$49,066,010. The 2022 property tax levy is estimated to be \$10,739,244 (17.8%) below the 2009 levy. Taken cumulatively over the same period of time the amount of property taxes not levied is \$133,316,381.
- The debt service property tax budget is going down by \$113,710 (-0.5%). While the budget is going down, the actual debt service levy is going up by \$22,434 or 0.1%. This is a result from the refinancing of the District's outstanding 2013 series bonds in December of 2021. This was done after the 2022 budget was adopted but prior to the tax levy for the year. The savings for the first year were able to be passed along to the tax payers on the 2021 tax bills payable in 2022.
- Comparing the 2022 and 2023 Operating Budgets, the overall operating expenditures (excluding debt service) are up by \$837,433 (2.3%). Salaries and benefits, which included a 5.5% merit increase and a proposed 7.34 Full-time equivalent (FTE) position additions, will be up by \$980,620 or just 4.0% from last year. Savings from reduced pension funding, stable health insurance costs and employee retirements and turnover have allowed us to consider adding FTE's that have been requested going back 5 to 6 years. Pension contribution rates for the District fell substantially from last year. IMRF rates fell from 9.28% to 7.94% (-14%) for regular employees while the Sheriff's Law Enforcement Pension (SLEP) rate fell from 13.18% to 12.01% (-9%) for the District's ranger police officers. Savings from this change are estimated to exceed \$200,000. Commodities are up by 9.9% or \$287,762 largely due to inflation. The largest increases can be found in gas and diesel and an increase in maintenance supply costs. The District is

also beginning to replace gas powered hand tools with electric models that are more expensive than gas powered tools. Contractuals are going down by 4.7% or \$430,948. This is due largely to Natural Resources projects that were funded by donations ending in 2022 and not needing to be budgeted in 2023. In addition to the increases mentioned above, the District will be hosting the Special Parks District Forum in 2023. Additional expenditures of up to \$133,960 have been included in the commodities and contractuals budgets in the General Fund. These one-time expenditures are offset by revenues that will be collected from the attendees to the Forum.

- The change in health insurance providers that the District undertook in 2022 has benefited the 2023 budget in that the rates were locked from January 2022 through July of 2023. The preliminary rate increase that we have been given for July of 2023 has been estimated to be between 1% and 2%. Prior 10-year projections anticipated a 6% increase. This half year lower increase has been a large benefit to the 2023 budget.
- Operating Revenues for 2023 are budgeted at \$65,504,580 compared to \$65,598,636 in 2022. This is a decrease of \$94,056 or 0.1% over last year. This decrease is small but can be attributable to differences between a few categories. Grants and donations are down by \$2,961,066 because of several large donations budgeted for 2022 related to capital projects and restoration activities. Similar construction activities are not anticipated at that level for 2023. Also declining, by \$75,000, is the budget for concessionaire revenue for Independence Grove forest preserve. This revenue has been slow to recover to pre-pandemic levels. Offsetting these declines are increases for replacement tax revenues, up by \$900,000 and golf course revenues up by \$1.2 million. Replacement tax revenues are up substantially in the current year and are expected to remain at higher levels due to changes in State statutes and improved economic conditions. Golf course revenues have continued to remain at higher levels that were brought on by the pandemic. These revenues are expected to remain high along with a small increase in fees that were approved earlier this year. As mentioned above the budgeted property tax levy is increasing by \$536,190 or 1.09%.
- New program requests from the departments totaled \$2.5 million this year net of offsetting revenues. With the improving fiscal outlook we were able to add \$1.5 million of those requests. The additions were a combination of personnel additions or changes, or capital and technology additions. The proposed additions to personnel include 7.75 FTE's in nine departments. These proposed additions when combined with staffing changes made during 2022 will increase the overall FTE count by 7.34 FTE's to 275.34 FTE's. This is still 29.3 FTE's or 10% below the staffing level of the District in 2009. Several large pieces of equipment which will increase our capacity to maintain restored areas have been proposed. They include a marshmaster, a forestry mulcher and a rotating grapple. In addition to that equipment the budget also includes purchase of an aerial drone which will be used by multiple departments for a number of applications from public safety to natural resources and public relations. Technology additions include Adobe eSignature software, a web chat software addition to the Districts website, new and upgraded Wi-Fi systems at several locations, moving to an Esri enterprise agreement for improved efficiencies in GIS data gathering and accuracy and required applications for public safety to participate in the countywide consolidation of 911 dispatching and records collection.
- The proposed FY2023 tax levy is \$49,602,200 which is an increase of 1.09% (\$536,190) from last year's budgeted amount. However, a bond refinancing that was done in December 2021 occurred after we had adopted the 2022 budget and the refunding reduced that actual FY2022 levy by \$135,220. There was also a change in the property tax law that put additional taxes in the levy for any tax revenue that was lost due to an assessment error, a court ordered objection or decision from the Property Tax Appeal Board from the previous year. These amounts are placed on the levy by the county automatically and do not impact PTELL. The actual tax levy for FY2022 was \$49,240,704 including the Recapture tax. When compared to this the FY2023 levy, the levy is projected to increase by 0.7%.

- The 2023 PTELL property tax rate is projected to be 0.095228 which is lower than last year, but it is also 0.002798 below the allowable rate for the year. We are not maximizing the allowable rate. Because of the amount of employee turnover, the District experienced after last year's budget was adopted, the IMRF and Social Security funds expenditures will be lower than expected. This combined with the reduction in the IMRF rates and projected increase in the EAV, make it unnecessary to maximize those tax rates. The liability and audit funds which are part of the PTELL tax, also experienced position vacancies which resulted in expenditures being lower than expected in those funds. Once taxes are levied for IMRF, social security, liability and audit, those funds cannot be used for any other purpose. We could not transfer any excess levies from those funds to use for other purposes. These funds are also projected on a 10-year basis and there is no adverse effect to those projections based on not maximizing those levies. This levy is now \$10.7 million dollars below the District's total tax levy in 2009. A home valued at \$250,000 in 2009 would have seen a tax bill of \$153.89. If take you that \$250,000 value and increase or decrease it by the average EAV change over the past several years, the estimated tax bill for this year would be \$125.22 This would be an increase of \$1.36 from last year's bill.

GENERAL BUDGET COMMENTS AND LONG-TERM CONCERNS:

- Inflation this past year has been running higher than it has for the past 30 years. The impact of this has been felt in the current year and has influenced the preparation of the 2023 budget. Current economic data indicates that this higher rate of inflation is going to be around for a while and impact budgets for the foreseeable future. Staff will continue to monitor the impact of this on the District's operating budget and will plan as necessary to maintain our financial wellbeing.
- Assessed property values for the 2022 levy, before they are finalized by the Board of Review and equalized, are available for all townships in the county. The assessed value of all property before final board of review and equalization, increased by 4.3%. This is the largest increase since 2016 when values increased by 6.2%. The EAV grew by 1.2% in 2021 and declined by 0.2% in 2020. The EAV for the past several years has been running at about 92.5% of the assessed valuation, that would make the current years EAV increase about 4.3% over last year or the same as the assessed value change. The final EAV's should be available in March or April 2023. The District is estimating a 2% increase for 2023 thereafter for the ten-year projections. Between 2008 and 2014, values fell by 25.7%. During the decline, the District was at its maximum tax rate for its two largest operating funds. As property values fell, so did the tax levies. Moving forward we remain guarded about the continued growth in property values and the rate of inflation, which will impact allowable levy increases under property tax limitation laws. 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 2023 budget is balanced and maintains fund balances above established goals, which will provide protection if other revenue sources decline or the economy goes into a recession. In addition, General Fund projections for the following ten fiscal years also show balanced budgets and continuation of a firm financial footing.
- 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 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 several years will be significant. Long range projections, developed as part of the District's strategic plan, were used to help plan the proposed budget for this impact and will assist with future budgets.
- Over the long-term, balancing outside economic influences, State law changes and the operating needs of the District with the PTELL limitations and tax rate caps will continue to be a challenge. The District continues to seek ways to improve efficiencies and reduce operating costs. The impact of outside factors like the minimum wage increase and the impact of inflation will continue to pressure the District to find ways to control operating costs. Progress was made during the current year to reduce inefficient and non-essential building assets and to implement other operating efficiencies. These efforts will continue through 2023 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 \$2.5 million in new program requests for the 2023 budget. Many of these requests highlight the legitimate needs of the District and had been submitted for several years in a row, but because of the prior uncertainties created by the COVID-19 pandemic, tax levy restrictions imposed by PTELL they were put off. This year due to improving conditions we were able to add \$1.5 million 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 in 2019 and continuing through late 2020, the District revisited and refined the near term objectives of the strategic plan. This review included outreach to local and regional organizations and individuals as well as the District's Board of Commissioners to develop new objectives that will not only further the District's strategic plan but will also align them with other regional planning organizations. As mentioned above, the new objectives fell into four categories: 1) Steward Healthy Landscapes 2) Strengthen Connections 3) Ensure Financial Stability 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 again in 2023. 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 depleted by the end of 2022.

- 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.

STAFF CAPACITY

Staffing levels in the budget this year are increasing but are still below the 2009 level of 304.64 full time equivalents (FTE). This budget increases the FTE's by 7.34, to 275.34 FTE's. As mentioned above there are several changes proposed in this budget regarding FTE's. The proposed changes included: the addition of a Network Administrator (1.00 FTE) in the Administration department, the addition of a Development Intern (0.23 FTE) and a Program Manager (0.15 FTE) at the Green Youth Farm in the Community Engagement and Partnerships department, two Nature Camp Counselors (0.46 FTE) in the Education department, the elimination of a Visitor Service Manager (-1.0 FTE) at Independence Grove preserve and replacing it with an Assistant Services Manager (1.0 FTE) and a Special Events Coordinator (1.0 FTE) in the Revenue Facilities department, the addition of an Assistant Site Superintendent (1.0 FTE) at the Countryside Golf Course and an Assistant Manager (0.48 FTE) at the ThunderHawk Golf Course, two Natural Resource Technicians (2.0 FTE's) in the Natural Resources department, a Heavy Equipment Operator (1.0 FTE) in the Operations and Infrastructure department, conversion of a part-time position and renaming of it to a Land Use Administrator (0.4 FTE) in the Planning and Land Preservation department and the elimination of a Community Service Officer (-1.0 FTE) and replacing it with a part-time Community Service Officer (0.25 FTE), a 1000 hour Community Service Officer (0.48 FTE) and a part-time Records Specialist (0.3 FTE) in the Public Safety department.

During 2022 there were changes made in the Education department from a reorganization and operational changes. There was a total of twelve position changes that netted to a reduction in FTE's of 0.41 that were approved by the Finance Committee.

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 10% or by 29.3 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 the 2022 levy (payable in 2023) is \$0.172788, which is a decrease from the 2021 tax rate of \$0.178905 including the Recapture rate of .001126. Of the total 2022 tax rate, \$0.095228 is for the six operating funds of the District and subject to PTELL rules. This is 2.9% below the estimated maximum PTELL tax rate of \$0.098026. The debt service tax levy rate is expected to be \$0.077560. The overall tax rate excluding the Recapture rate is estimated to decrease by 2.8% while the overall dollar amount of the levy excluding the Recapture tax is projected to increase by 1.4%.

THE OPPORTUNITIES

Our budget highlights the challenges and opportunities that face the Lake County Forest Preserves and the people of Lake County, as we move forward together in the coming year. The current ongoing strategic planning initiatives, 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 Beth Frederick, Deputy Finance Director 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, 2021 through June 30, 2022.)

LEADERSHIP

District obtained a Copyright on their internally developed “mECO: The Mobile Ecologist” application.

The District received the National Association of County and Recreation Officials (NACPRO) award for program excellence for the *Our Voice is Black History* project that was completed in collaboration with the College of Lake County’s Black Student Union.



With assistance from Trickster Cultural Center, staff from the Community Engagement and Partnerships and Education departments collaborated on development and initial roll-out of a Land Acknowledgment Statement for the Lake County Forest Preserve District:

“As a place that shares the intertwined stories of people and nature, the Lake County Forest Preserves is dedicated to preserving the unique ecosystems and history of northeastern Illinois. We acknowledge Native People as the original caretakers of the land the Forest Preserves now resides on. These are the traditional homelands of the Ojibwe, Odawa and Potawatomi Nations. Many other nations including the Miami, Illinois, Kickapoo, Peoria, Meskawki, Sauk & Fox, Winnebago and Ho-Chunk have settled in, traveled through and welcomed others to this area. American Indian groups still exist today despite the historic and cultural campaigns of removal. They maintain cultural traditions and call Lake County home. The Forest Preserves strives to build relationships with American Indian communities today.”

The Preservation Foundation Board of Directors nominated two new members to serve three-year terms, bringing the total number of the Foundation leadership – board and committee members – to 23. All are volunteer civic and business leaders from across the county.

The District received multiple grants and donations through the Preservation Foundation to support construction of a net-zero energy Environmental Education facility at Ryerson Woods. More than half of the \$5.6 million project was supported by private donations, including a lead gift of \$2 million and a \$512,800 grant from the Illinois Clean Energy Community Foundation Net-Zero Building Program.

Across all golf operations, our staff is well equipped to lead our courses for the future seasons. Our staff stays up to date on the recent trends in golf course operations including pro shop and event management, maintenance practices on the course and technology that allows us to be more efficient. As we moved out of a unique and successful 2020 golf season, fueled by COVID-19 restrictions, the golf staff prepared for the COVID-19 golf wave to continue, which it did in full force. In addition, our staff, along with our partners at College of Lake County continued to take steps to increase the capabilities of the newly-renovated Brae Loch clubhouse to better serve the golfers.

The Revenue Facilities Department continues to show leadership not only within the District but as an example of an industry leader. Adaptation to the challenges brought forth by COVID-19 allowed the Revenue Facilities to gradually transform our customer service procedures as CDC guidelines evolved. Continued service to the public has allowed all of the operations to proceed safely and expedited a return to normal usership and revenue generation.

In the Fall of 2021 staff presented “The Beer Garden at Independence Grove” as a case study featured during an Illinois Parks and Recreation Association Continuing Education Seminar. The seminar was offered statewide to park and recreation professionals.



The District received the Government Finance Officers Association Distinguished Budget Presentation Award for the Annual Budget Fiscal Year 2022.

ORGANIZATIONAL SUSTAINABILITY

Human Resources completed implementation of a blind applicant tracking system.

The Education Department received multiple grants that have allowed for the conservation of artifacts, digitization of records of the 96th Illinois Regimental Collection and an upgrade to the HVAC system in the Collections Storage Facility.

The newly implemented Beer Garden at Independence Grove (IG) was met with great success. Repurposing the former beach facility allowed for the addition of a welcome amenity within the existing footprint. This success story in sustainability also incorporated strong leadership and connections by forging strong relationships with over a dozen Lake County small businesses. With completion of the inaugural operational season revenues exceeded projections fourfold. Revenue figures following the first month of the 2022 operation indicate that in our second year the Beer Garden will provide revenues to the District that more than double that of the former beach facility, with an indication of the potential for significant continued expansion



As the IG Beer Garden continued to stay busy, the golf staff was able to assist on several different fronts, including inventory management and assistance with staffing levels as we moved through the summer season.

Among 54 gifts received during the year to support the Endowment campaign were five principal gifts, ranging from \$100,000 to \$1M. To date, the campaign – which is still in the quiet phase – has raised \$3.2 M to support long-term care and management of the District's highest quality, restored natural areas.

Donations to the Preservation Foundation Annual Fund exceeded \$210,000 in fiscal year 2021, far exceeding the previous year's performance. The Annual Fund provides a flexible source of immediate funding to meet urgent District needs, pilot new initiatives, or leverage other grants and donations to support District priorities.

As part of the on-going efforts to “right-size” the District’s facilities, eleven (11) buildings were removed this past year, totaling approximately 17,413 square feet (sf). Currently there are 128 buildings totaling 555,806sf.

Other significant investments in the District’s facilities included construction of sanitary sewer at the Operations and Public Safety Facility to replace the pump station and septic field, replacement of the shade cloth in the greenhouse at Rollins Savanna, and the installation of a photovoltaic (PV) system at the Ryerson Welcome Center, which was largely funded by a grant and private donation.

Public Safety members completed over 1,000 hours of continuing education and training that includes training mandated by law, specialty skills training, and leadership and management training. The completion of these trainings creates well educated officers for the District and prepare members for leadership roles and ensure the organization can maintain its high standards into the future.

Public Safety is partnering with 21 other public safety departments by joining the consolidated intergovernmental public safety dispatch, communications, record management and field-based reporting project. This agreement is mutually beneficial to all parties by providing common services, consolidating criminal justice information systems, and creating synergy among the public safety departments.

CONSERVATION

The projects, programs and initiatives undertaken to manage and restore the native landscape of Lake County, to recover rare remnant habitats, and to improve the composition and function of native communities, support native wildlife and plants. These include many rare, endangered and threatened species. Our collaborative partnerships deliver effective conservation at landscape scale and have impact beyond our county borders. Our work ensures that we meet the conservation and leadership goals and objectives of the District’s 100-year vision and the Road Map to 2025

Ecological Restoration

Ecological restoration undertaken by the District reestablishes the species composition, habitat structure and ecological functions of our preserves. Restoring these ecological functions increases the biodiversity of our natural areas and provides significant ecosystem services that include the production of biomass, production of atmospheric oxygen, nutrient cycling, water retention and cycling, pollination, carbon sequestration and climate resiliency.

Ecological Habitat Restoration Dashboard

Management and restoration activities across the District in 2022 included:

- Controlled burning of 3,328 acres during 43 controlled burn events. The District’s Burn Program took advantage of the favorable conditions for burning in historically wet areas due to the drought, which also enhanced the impact of burning on invasive woody stems;
- Application of native seed across 532 acres in seven preserves;
- Planted 2,071 trees and shrubs on seven preserves;
- Enhanced fisheries in six lakes, including stocking of 8,420 fish at five preserves;

- Engaged volunteers who provided more than 14,000 service hours undertaking natural resource restoration workdays and contributing to ecological monitoring projects;
- Trained volunteers focusing on safely undertaking the tasks necessary to manage and maintain healthy habitats and has resulted in 30 newly certified volunteer chain sawyers, 23% women, 44 certified Brush Pile Burn Bosses, and 60 certified or licensed volunteer herbicide applicators;
- Installed nearly 25,000 native plants at six preserves;
- Produced and collected more than 660 pounds of seed from 320 native plant species by the native seed nursery staff and volunteers. The estimated value of the harvest is over \$237,000 and includes close to 70 pounds of seed from 67 species that are considered “priceless” due to their rarity and difficulty to propagate;
- Cleared invasive woody species from more than 90 acres across seven preserves;
- Controlled 16 species of invasive herbaceous plants across 31 preserves. Teasel was specifically targeted for control across 310 acres at Sun Lake and Buffalo Creek;
- Conducted drain tile investigations across 132 acres at one preserve as well as hydrological studies across 430 acres at two preserves;
- Natural Resources staff cleared more than 20 log jams along the 31 miles of the Des Plaines River that flow through Lake County Forest Preserves;
- Awarded grants and assistance totaling \$1,186,566.

Projects

Active ecological management and restoration of natural areas within the forest preserves in 2022 has focused, but was not limited to, work at the following preserves.

Grant Woods Forest Preserve

Staff continued their work to improve the rare bog, remove woody brush throughout the preserve, and spray herbaceous invasive species. The Eagle Creek corridor has been completely opened up and some spring ephemerals emerged from the seed bank. Volunteers also supported the restoration efforts: focusing on brush removal especially around the ancient oaks, pulling garlic mustard, and collecting native seeds. Several newly certified volunteers joined this crew over the 2021-2022 winter, including brush pile burn bosses, chain sawyers, and herbicide applicators. The Heavy Equipment crew completed the hydrologic-restoration of 150-acres of former agriculture fields by removing drain tiles and restoring the hydrology of the stream that flows from these fields. Seeding the 100-acre Climate Resiliency Project area was completed.

Grassy Lake Forest Preserve

Grassy Lake is a tour stop for the upcoming Grassland Restoration Network workshop, featuring the success of the Barrington Greenway Initiative (BGI), long-term volunteer efforts, and the restoration of flora and fauna across this preserve. This work has included the removal of small stem woody invasive species, as well as follow-up and resprout work. A contractor continues on-going invasive plant control in the high-quality sedge meadow community. The area immediately adjacent to the east side of the Flint Creek corridor was also cleared in the winter of 2022. Volunteers and the BGI field crew - funded via the Cook County Friends of the Forest Preserves one of the BGI partners - continued their clearing efforts and removed thickets near the loop trail on the southeast side of the Miller Road parcel, bringing the total volunteer efforts to over 100 acres. Volunteer Site Stewards have tackled purple loosestrife,

garden valerian, cattails and spotted the difficult leafy spurge which will be handled by contractors. Volunteer stewards at this preserve have put in a tremendous effort and hold the number one and number three spots for hours dedicated to volunteer stewardship across the District.

Greenbelt Forest Preserve

Volunteers removed buckthorn, collected and sown seed, and increased wetland diversity through planting efforts. Several groups, including Rosalind Franklin students and local ROTC participants, have joined workdays. Bumblebee surveys, including newly trained volunteer bee monitors, are beginning at Greenbelt and elsewhere around the county in July 2022, where we are hoping to document additional rusty patch bumblebees and learn more about our resident pollinators. Annual breeding bird surveys are also underway. Two federal grants were awarded to Greenbelt's natural resource restoration efforts to control invasive plants. The work undertaken at Greenbelt Forest Preserve serves to support our Roadmap to 2025 Tactics to implement precision conservation efforts as well as to broaden our conversations with diverse audiences and promote diverse and innovative educational opportunities.



Cuba Marsh Forest Preserve

In 2022, volunteers removed invasive brush along the parking lot and main trail, improving both the ecosystem and the view for preserve patrons. Dozens of pounds of native seed were installed in these recently cleared areas. Cook County Friends of the Forest Preserves helped clear invasive buckthorn and assisted with spraying resprouts. The Ela remnant is one of several seed collection sources for the National Fish & Wildlife Foundation's Monarch and Pollinators Conservation Fund Grant. A contractor continues on-going invasive plant control in the high-quality prairie communities.

Cahokia Flatwoods Forest Preserve

In 2020 the District was a sub-recipient of a US Forest Service Landscape Scale Restoration Grant through a partnership with the Morton Arboretum. The goal of the project was to restore oak ecosystems on the site through the removal/thinning of exotic and invasive species and installing a diverse native seed mix. The grant-funded clearing and seeding have been completed; in total approximately 102.5 acres of woodland were restored. District staff will manage the restored areas with prescribed burning in the future, and have already initiated additional restoration to areas of the preserve. Overall, the goal is to finish restoration of this entire preserve by the end of 2023.

Prairie Wolf Forest Preserve

In 2020, the District was notified of a grant award from the National Fish and Wildlife Foundation's Chi-Cal Rivers Fund Grant. The work of this grant project began in the winter of 2021/2022 with the clearing of exotic and invasive woody species, primarily buckthorn, within the site's woodlands. In the summer/fall of 2022, Operations and Infrastructure Department's Heavy Equipment Crew will complete hydrologic restoration activities at the site through drain tile disablement. In the fall/winter a diverse native seed mix will be installed to all project areas. This project was planned in collaboration with the Planning & Land Preservation Department, so that the resulting wetland restoration project can be completed without limiting future trail connections in this area.

Grant Woods Forest Preserve

In the fall of 2021, the Operations and Infrastructure Department’s Heavy Equipment Crew completed a major hydrologic restoration project at Grant Woods to support continuing site restoration efforts, including the recent Wildlife Society Grant funded activities. The project consisted of removing drain tiles from the historic farm fields to enhance ongoing restoration at the site and stabilizing ‘Piper Ravine’ on the western boundary of the site to prevent further erosion and downstream impacts. The project at Grant Woods was undertaken to promote and implement climate resiliency.

Middlefork Savanna Forest Preserve

With support from the National Fish and Wildlife Foundation’s Chi-Cal Rivers Fund Grant, the District has been able to encourage private landowners to remove buckthorn from their property and install native plants as replacements. Over the past year, collaborations have resulted in 18 landowners removing buckthorn (and other invasive species) from over 51.3 acres of land near Middlefork Savanna. District staff and volunteers also collaborated with staff from the Chicago Bears to remove buckthorn from an area on their campus, receiving national attention and resulting in more local engagement. The Natural Resources Department also collaborated with the Community Engagements and Partnerships Department to develop a series of videos about buckthorn as well as an herbicide guide. These resources will support homeowners throughout the County as they take on managing buckthorn on their home landscapes. The project at Middlefork Savanna aligns with our Roadmap to 2025 Tactics to broaden our conversations with diverse audiences and to offer diverse and innovative educational opportunities.



Land Management Data Collection - mECO

In order to more fully document the efficacy and cost-effectiveness of our management activities, staff from Natural Resources, Planning & Land Preservation and Information Services staff worked together to upgrade the data management infrastructure. Data from all aspects of our land management including our seeding activities, woody and herbaceous control programs and clearing projects were integrated across our GIS and Mobile Ecologist (mECO) databases. Land management activities are now captured in real-time and may be overlaid with other Natural Resources data for better mapping and data analysis. Implementing the Land Management Module aligns with our Roadmap to 2025 Tactic to implement precision conservation and restoration efforts.

Collaborations

Barrington Greenway Initiative

The partners of the Barrington Greenway Initiative (BGI) have been preparing new “wild beds” funded by a grant from the National Fish & Wildlife Foundation’s Monarch and Pollinators Conservation Fund. Milkweeds and other key wildflowers will be planted with volunteers over the next two years to provide additional resources for monarchs and other important pollinators. The jointly-funded BGI Seed Technician is taking a lead role in the installation efforts for the grant and is also supporting workdays. This preserve is also a tour stop for the upcoming Grassland Restoration Network workshop, featuring the success of the BGI partnership, volunteer efforts, and the restoration of flora & fauna. A contractor continues on-going invasive plant control in the high-quality sedge meadow community. This partnership supports our Roadmap to 2025 Objective to Strengthen Connections, in particular the Tactic to broaden conversations with diverse audiences.

Rare Plant Recovery Project

The Lake County Forest Preserve District strives to maintain viable populations of all naturally occurring species native to our preserves. For many widespread species, standard management practices such as burning and invasive control suffice to support thriving populations. Other species – principally those with highly specialized biotic and abiotic requirements – require specialized management practices such as genetic augmentation of existing populations, hand pollination to ensure high quality seed set, and propagation by either seed or cuttings to increase both the size and number of existing populations.

This project works cooperatively with Chicago Botanic Garden’s Plants of Concern program to support specialized management and management prescriptions of those most critically in need plant species. These species include Carolina vetch, prairie gentian, white lady’s slipper, prairie fringed and grass pink orchids. Work with these species occurs at multiple forest preserve sites, those with remnant populations and new sites where re-introductions are feasible. This work supports our Roadmap to 2025 Steward Healthy Landscapes Conservation Plan Tactic to implement precision conservation efforts for Priority Species. The Preservation Foundation helps support this initiative

Botany Blitz

An assembly of regional field ecologists, taxonomic specialists, and naturalists gathered this past June at the RAMSAR dedicated prairies, woodlands, and wetlands bordering Lake Michigan from Kenosha to Waukegan to compile and update the inventories of the Lake Plain’s flora and fauna. New discoveries were made and updated inventories were provided to state and local conservation organizations. Data were also added to mECO, our Mobile Ecologist database in support of the Roadmap to 2025 Steward Healthy Landscapes Conservation Plan Tactic to implement precision conservation efforts. The Preservation Foundation helped support this initiative.

Volunteer Training

In support of the Roadmap to 2025 Education Tactic to offer diverse and innovative educational opportunities, the District has joined with Citizens for Conservation, Lake Forest Openlands Association, Lake Bluff Openlands Association and Prairie Crossing to create and implement a joint training program for volunteer stewards. This effort helps to ensure consistent safety training across partner organizations and make it easier for volunteers to support multiple agencies as training and certification is accepted by all.

Blanding's Turtle Recovery Project

The District serves as the lead of the Chicago Wilderness Blanding's Turtle Priority Species Collaboration. Together, this group is working with several partners to ensure best management practices. Partners include McHenry County Conservation District, Forest Preserve District of Kane County and The Nature Conservancy. This project supports our Roadmap to 2025 Steward Healthy Landscapes Conservation Plan Tactic to implement precision conservation efforts for Priority Species, as well as Objective to Sustain Organizational Excellence.

In 2022, monitoring efforts continued at the Chiwaukee Prairie Illinois Beach Lake Plain and resulted in the capture of 186 individual Blanding's turtles including: 59 juveniles, 61 sub-adults and 66 adults. Of the turtle captures, 111 (59.7%) were confirmed previously head-started turtles including 48 juveniles (43.2%), 53 sub-adults (47.7%) and 10 adults (9.0%). Since monitoring began in 2004, a total of 1177 individual Blanding's turtles have been documented from the Lake Plain. This number includes 628 individuals of wild origin, 529 that were the result of head-starting (514) or nest protection (15) and 20 classified as possible head-starts. A total of 1,235 turtles have been released at the Lake Plain as part of a head-starting program, including 52 in 2021, to bring the total known number of turtles that have occurred within the Lake Plain to 1,863. The most recent population estimate within the Spring Bluff – Chiwaukee Prairie portion of the Lake Plain is estimated at 739 individuals. This is nearly three times the estimate in 2010, when the recovery program formally began. Preliminary population viability analysis suggests that recovery efforts are working; the Blanding's turtle population is growing and may be viable.

In 2020 we began a reintroduction project at Pine Dunes Forest Preserve. With a goal of releasing 70 head-started turtles for 7 years, we released 140 turtles from 2020-2021. However, this past spring we became aware of an emerging fungal disease (*Emydomyces testavorans*) present in our head-starting facility. Working with our partners at the Wildlife Epidemiology Lab at the University of Illinois, we were able to clear 35 turtles for release at Pine Dunes in 2022. The remainder of our 2021 cohort of head-starts remain at our facility undergoing testing and experimental treatments for *Emydomeyces* as we seek to better understand this disease and the implications it will have on Blanding's Turtle Recovery.



To complement the major restoration efforts, grounds maintenance staff carried out several small-scale clearing projects to restore habitat at Buffalo Creek, Duck Farm, Fox River, Greenbelt, Half Day, Lake Carina, McDonald Woods, Nippersink, Sedge Meadow and Van Patten Woods Forest Preserves.

The Dunn Museum acquired the grist stone used at Kennicott/Vincent Mill, which operated from 1835 – 1864. This item is one of the most important pieces of early Lake County history in the Dunn Museum collection.



With ThunderHawk’s designation as a “Audubon Signature Sanctuary” and Countryside’s designation as a “Audubon Cooperative Sanctuary” (for 26 years) our golf courses continue to be leaders in the areas of wildlife management, water management and chemical management.

Public Affairs staff expanded communications surrounding a research project at Grant Woods Forest Preserve that stands to improve climate resiliency and improve habitat at a landscape scale. Working in collaboration with volunteers and Natural Resources, Public Affairs staff wrote and designed a feature article for *Horizons*, a Daily Herald column and associated social media messaging. The story has been well-received by project partners and regional audiences.

COMMUNICATION, EDUCATION AND OUTREACH

Education staff continued to expand program outreach while under the restrictions/limitations presented by the pandemic. Environmental and history education programs were presented in multiple formats to accommodate participant safety and comfort while adhering to protocols.

Capitalizing on the opportunity to reach an engaged audience we are teaming up with Visit Lake County to cross promote the Beer Garden at Independence Grove. Working together to cooperatively implement and promote activities will expand our reach into the community while benefiting from in-kind services from Visit Lake County.

The Revenue Facilities have expanded efforts to incorporate Education and Outreach into our daily operations whenever possible. Through cooperation and capitalizing on the talent within our own Education Department we have begun to offer educational programming during the Concerts in the Plaza program as well as Trivia Nights at the Beer Garden.

Many facets of the golf industry continue to thrive including our programs for specific groups of golfers. We've seen a marked increase in junior golf, family golf and female golfers, after many were reintroduced to the game or brand new to the game since the summer of 2020.

As part of a two-year communications campaign to further buckthorn eradication goals in a 2,900-acre pilot area around Middlefork Savanna Forest Preserve, the District completed a strategic communications contract focused on community engagement and collaboration with commercial, residential, and other partners adjacent to the preserve. The goal of the initiative is to find viable solutions for removing this invasive species at a large scale. Media relations on the topic soared in spring 2022 when the District announced a partnership with the Chicago Bears. The communications campaign was funded by a grant from the Preservation Foundation.

Public Affairs staff uses various communication tools and social media platforms with great success to build broad awareness of the diverse facets and expertise of District staff and the programs and events offered to residents. The return on investment is significant. Data shows increases in golf event participation, revenue streams, Preservation Foundation awareness, and program attendance with the addition of Facebook events and ads for each public program.

Social media platforms make up more than 50% of referrals to the public website www.LCFPD.org.

In winter 2021/22, 12 posts were published to promote the Preservation Foundation's Annual Fund during a three-week campaign on Facebook. No funds were spent to boost these posts. The campaign engaged with more than 50,000 users and brought in donors who were new to the Preservation Foundation.

Since January 2019, Public Affairs staff published a twice monthly guest writer column with the Daily Herald. Since the beginning of this column, nearly 85 articles about the Lake County Forest Preserves have been submitted and feature in the "Neighbor" section, most on the front page of that section.

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: nearly 208 miles of trails, 34 picnic shelters, nine playgrounds, nine canoe launches, five dog exercise areas, four golf courses, two youth camp areas, the Greenbelt Cultural Center, Independence Grove Forest Preserve, the Bess Bower Dunn Museum of Lake County and the Edward L. Ryerson Woods Conservation Area Welcome Center, along with numerous other smaller amenities.

With two transactions, the Lake County Forest Preserve District added more than 32 acres at two different locations: Half Day Forest Preserve and Wilmot Woods Forest Preserve. The new lands provide valuable additions to existing preserves and new sites for wildlife habitat, wetland improvements, and flood protection. The District's total acreage now exceeds 31,046 acres.

Lands Preserved

Half Day Forest Preserve. The District acquired a small trail easement from Vernon Township for the Des Plaines River Trail, which a 2020 survey determined had been constructed partially on the Township's Vernon Cemetery (Half Day Cemetery) north of Olde Half Day Road and east of Milwaukee Avenue. The easement will ensure the DPRT remains open and available for public use in perpetuity.

Wilmot Woods Forest Preserve. Two parcels, one on each the north and south sides of the preserve, were secured from the Village of Libertyville. The northern 31.7-acre parcel consists of primarily wetland property east of the Des Plaines River to which Village had limited access, and which will now be restored and maintained in concert with existing District property there. The southern parcel, though less than one acre in size, was nonetheless important, as it both resolved an inholding and gave the District ownership of a parcel on which it held a trail easement for the Des Plaines River Trail.

Connections and Public Access Improvements

During the COVID-19 pandemic the Education Department began using ArcGIS StoryMaps for virtual programming. Staff has continued to support their environmental education programming by promoting programs with StoryMaps, including the Conservation Explorers and Science Explorers in Nature. In addition to program promotion StoryMaps, an interactive StoryMap was created for Hastings Lake to provide visitors a self-guided hike about creating a healthy water community.

ArcGIS StoryMaps were also used by Dunn Museum staff to create five virtual exhibits, for current and past temporary exhibitions, to help increase the reach of exhibitions and entice people to plan in-person visits. For the past exhibition, Reima V. Ratti: Life and Art in the Great Depression, Dunn Museum and Planning and Land Preservation staff collaborated to create and publish a 3D scene of the exhibit, so that visitors could experience the exhibit as it was in the museum.

Final engineering and architectural design has been completed for Phase I of the Lakewood Master Plan improvements. The Master Plan identified public access and habitat restoration opportunities throughout the preserve, including: the replacement of aging and inefficient infrastructure, providing new fully accessible facilities and a reduction in long-term operating costs. Construction of the Phase I improvements are expected to begin in spring 2023.

The District received a \$400,000 grant through the State of Illinois's Open Space Land Acquisition and Development program (OSLAD) for the Phase I Master Plan improvements to Lakewood Forest Preserve.



The construction document and bidding phases were completed for a new Net-Zero Environmental Education Facility at the Edward L. Ryerson Conservation Area and construction began in June 2022. The new 5,800sf building will have four classrooms and a screened porch for teaching. The site improvements include a bus parking area, a 0.2-mile accessible education loop trail and an accessible path connection from the existing Welcome Center and parking lot. Construction of Phase I of the building and the site improvements are expected to be completed in early summer of 2023.



In 2021 and 2022, the District planted 204 native trees, 326 native shrubs and 345 herbaceous perennials within, or adjacent to, public access improvement projects at four forest preserves including: Buffalo Creek, Fort Sheridan, Independence Grove and Pine Dunes Forest Preserves.

In 2021, an Intergovernmental Agreement was successfully negotiated with the Lake County Division of Transportation and the Village of Long Grove to provide buffer plantings along Checker Road at Buffalo Creek Forest Preserve. The buffer plantings will screen unwanted views and possibly reduce noise generated from Lake Cook Road. The plant installation was completed in spring of 2022.

In October 2021, the District, along with Metropolitan Water Reclamation District and the Village of Buffalo Grove, received a Regional Excellence Award for Regional Resilience from the Chicago Metropolitan Agency for Planning (CMAP) for the Buffalo Creek Reservoir Expansion Project at Buffalo Creek Forest Preserve. This project represented the very best of government in action with multiple agencies of different jurisdictional boundaries and constituencies working cooperatively toward the common goals of providing improved public access, natural resource restoration and reducing flooding. The District received over \$3.9 million in improvements at no cost, including: 1.7 miles of new trails, seven new boardwalks, two scenic overlooks, a 30-space expansion of the existing parking lot, over 1,000 native trees and shrubs planted, over 2,000 linear feet of stream restoration and approximately 60 acres of upland prairie and buffer restoration.

In the fall 2021, an Intergovernmental Agreement was executed with the Village of Long Grove (Village) to provide additional parking at Buffalo Creek Forest Preserve. A concept plan was completed that included a simple and less costly solution of modifying a vacant portion of an existing entrance drive to the Village soccer fields. The construction of nine parallel parking spaces and a paved cul-de-sac was completed with the District's in-house construction crews in November 2022.

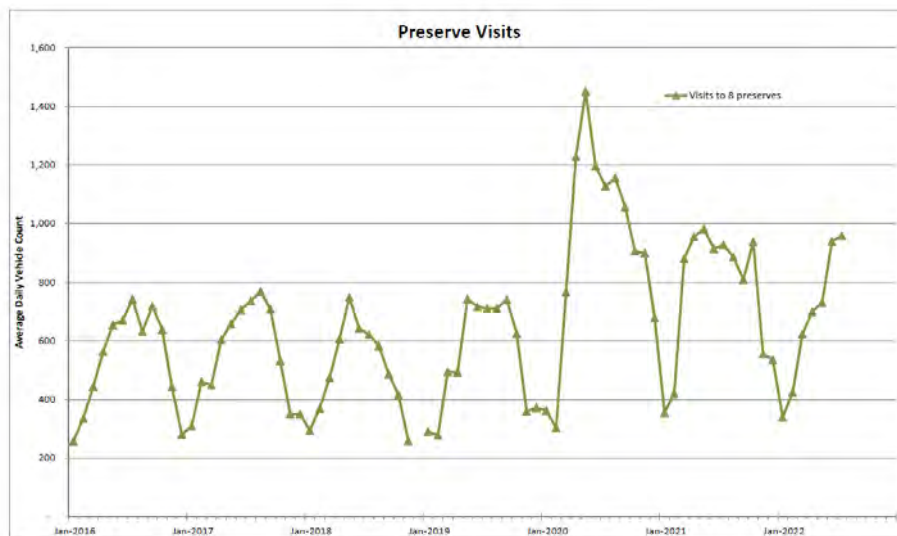
Construction has been completed for the Millennium Trail connection at Ethel’s Woods and Raven Glen Forest Preserves. This project included a 0.75-mile section of trail and a tunnel under U.S. Route 45, safely connecting Raven Glen and Ethel’s Woods. In November 2019, the District was awarded \$3.8 million in federal funding assistance through the Transportation Alternatives Program administered through Illinois Department of Transportation. This funding provided nearly 80% of the construction and Phase III engineering costs.



Phase I- engineering has been completed for an extension of the Millennium Trail through Ethel’s Woods and Pine Dunes Forest Preserves. The project includes a section of 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. In September 2022, the District applied for federal funding assistance through the Illinois Transportation Enhancement program. If successful, the funding assistance will provide nearly 80% of the construction and Phase III engineering costs.

Final planning and engineering was completed for the proposed Accessibility Improvements to the Duck Farm Dog Exercise Area. The project was advertised for bids in June 2022 and only one bid was received that was significantly over the estimate. District staff is evaluating the project scope, the potential for performing some of the work with in-house construction crews and possibly re-bidding in late 2022 with construction occurring in the first half of 2023.

In 2020, visits to preserves increased by an estimated 70% due to the COVID-19 pandemic. In 2021, visits to preserves decreased from the 2020 records, but remained approximately 30% higher than “pre-COVID” usage. Visits in 2022 are consistent with the past year and estimated to be 30% higher than “pre-COVID” use.

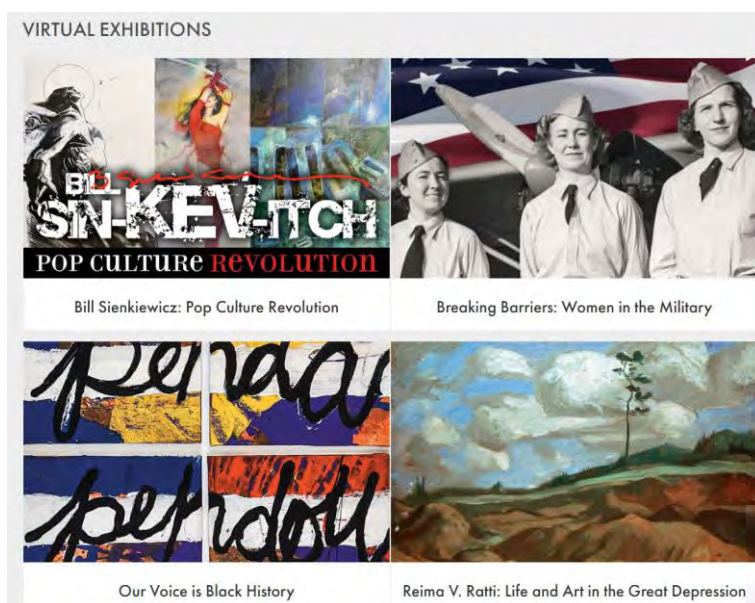


Improvements to public access infrastructure in the past year included: expanding the marina building at Independence Grove to better support the boat rental functions, replacing the HVAC system at the Countryside clubhouse, resurfacing trails at Grassy Lake and Lyons Woods, and work at numerous preserves to manage stormwater drainage along trailsides to minimize trail damage from heavy storm events.

A Transition Plan was prepared in late 2018 that identified required modifications of the District's facilities, preserves, programs, communications, policies and procedures, needed related to the Americans with Disabilities Act (ADA) and the Illinois Accessibility Code. In 2021 and 2022, staff completed accessibility improvements to the Kilbourne Road parking lot, provided accessibility improvements and updates to several restrooms throughout the District (Nippersink, Ethel's Woods, Half Day and ThunderHawk), provided code compliant parking lot striping at Nippersink and Marl Flat Forest Preserves, and completed accessibility improvements to the Schaeffer Road trail crossing at Buffalo Creek Forest Preserve.

New connections to the Millennium Trail were constructed by District construction crews within the Fourth Lake Forest Preserve. The first section, located at the District's Operations and Public Safety Facility, connects to a Village of Lindenhurst sidewalk along the north side of Grand Avenue. The second section, located at the Grand Avenue underpass, connects to a Village of Lindenhurst sidewalk along the south side of Grand Avenue.

Staff has created virtual forms of each temporary exhibition held at the Dunn Museum in 2022 (*Ansel Adams: Early Works*, *Bill Sienkiewicz: Pop Culture Revolution*, *Onto 2050* [in collaboration with the Chicago Metropolitan Agency for Planning] and *Charles Warner's Folk Art Cathedrals*) and this format will be available for each temporary exhibition moving forward.



Following the suspension of the Special Use Permitting Program in 2020 due to COVID-19, permitting resumed in 2021. We are once again teaming with other agencies, not-for-profits, and private companies to offer the use of preserves for community access and fundraising. Special Use Permits are issued according to a detailed process insuring that at every step we are fulfilling our commitment to act in

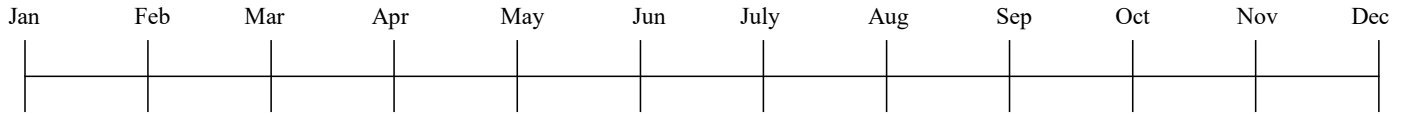
stewardship of Forest Preserve land and assets. By working closely with each organization, we are able to provide the opportunity to connect with our communities in a fiscally responsible fashion while serving the public whenever possible.

With over 87,000 annual rounds of golf in 2021, our golf courses continue to be a haven of public access. We are the largest public golf operation in the county and are very proud to be serving the golfers of Lake County and the surrounding regions. While our connections are primarily in-person, while guests are playing golf, practicing, or socializing, we stay in contact in a variety of manners including email and social media. The Lodge at ThunderHawk continued to see an increase in activity as larger events began to increase in frequency.

Staff from the Public Affairs Division worked with the District's website host, American Eagle, to finalize conversion of www.LCFPD.org to a responsive web design (RWD) in order to provide equal access to information regardless of device. 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 for overall better accessibility and user experience.

Public Affairs staff promoted public awareness of several projects listed on the District's 10-year Capital Improvement Plan and public access improvements through media relations, www.LCFPD.org, *Horizons*, social media platforms, direct mail pieces, and e-newsletters. Communications had a special focus on the master plan improvements at Lakewood Forest Preserve, the Millennium Trail pedestrian tunnel under Route 45 in Antioch, groundbreaking on a net-zero education facility, and accessibility improvements planned throughout the county to provide convenient access for all people to safely enjoy outdoor recreation and nature exploration.

BUDGET PROCESS



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%.

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

BUDGET ACCOUNTING BASIS

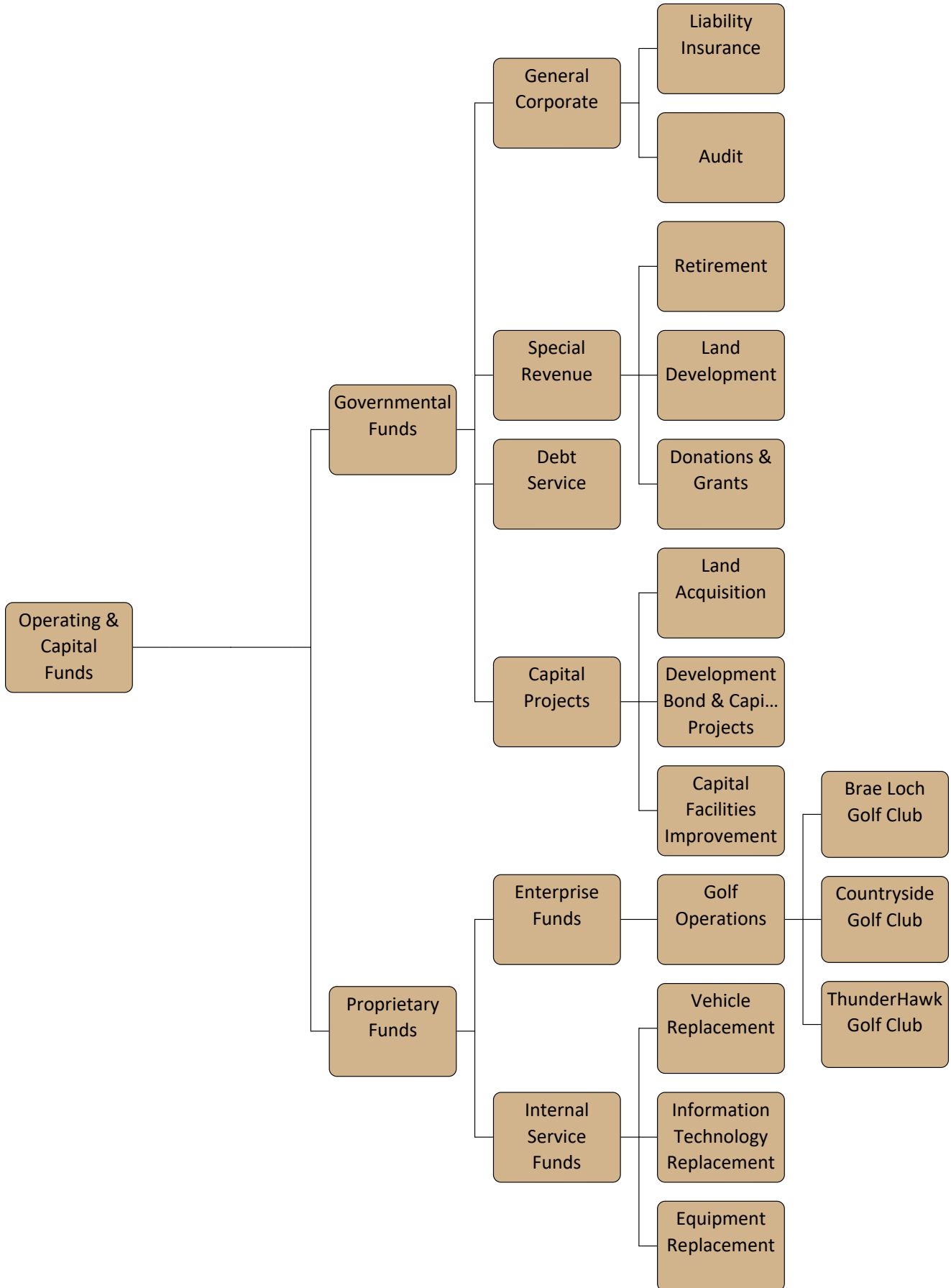
The budget for General Corporate Fund, Insurance Fund, Land Development Levy Fund, Development Projects Fund, Land Acquisition Fund, Grant Fund, Retirement Fund and Debt Service Funds are prepared using the modified accrual basis. Revenues are recognized when they become measurable and available to fund 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.

2023 ECONOMIC ENVIRONMENT

Heading into 2023, inflation and employee shortages are overtaking COVID-19 as the greatest impact to the local economy. Non-tax revenues for the District remain strong in many areas and are improving to pre-pandemic levels in others. Lake County unemployment rates have dropped from a high of 14.9% in April of 2020 to 4.0% in July of 2022. This is lower than the State rate of 4.8%, but a little higher than the National rate of 3.8%. Bottlenecks in supply chains, shortages of workers in some sections of the economy are still causing problems with the overall economy. A result of this, along with other factors, has been the unusually high rate of inflation. As of the end of July inflation in the Chicago region was at 8.8% for all urban consumers. These impacts have had effects on the day to day operations of the District, largely around the cost of fuel and supplies. These higher prices have been softened in the District's budget by strong non-tax revenues, employee turnover and reduced benefit costs. During this recovery phase, the District has seen a number of non-tax revenues rebound to pre-COVID days. During the periods of pandemic lockdown, public outdoor spaces were some of the only activities that were available for recreation. The District saw a dramatic increase in the number of visitors to the preserves and both the golf courses and Fox River marina also saw higher than normal increases in activity. This activity has not slowed down, while other areas on the District's non-tax revenues that had been slower to recover are showing signs of increased activity. Heading into the 2023 budget there are still uncertainties. 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 2021 Equalized Assessed Valuation (EAV) increased by 1.23%. The District is currently estimating that there will be an increase in values of 4.3% for 2022. Early data on assessed values for 2022 prior to Board of Review and equalization show values increasing by 4.3%. This would be the highest increase since 2016 when values grew by 6.2%. As the third largest county in the state, Lake County has an estimated market valuation of \$82.6 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*, *Land Preparation Fund* and the *State Forfeiture Fund*.
- **DEBT SERVICE FUND:** The Debt Service Fund is used to account for the accumulation of resources for payment of principal, interest and other costs related to long-term general obligation bonds issued for land acquisition and development projects. This is a budgeted fund. Accumulated interest earnings can be used for capital expenditures. ***Source of funds:*** property tax levy and investment earnings.
 - **CAPITAL PROJECTS FUND:** The Capital Project Fund is established to account for proceeds from the sale of bonds and other resources to be used for Board authorized land acquisition, construction or renovation of facilities (other than those financed by proprietary funds or special revenue funds). Any appropriation made for the purpose of constructing, restoring, reconditioning, reconstructing or acquiring improvements in the development of land of the district need not be expended during the fiscal year in which such appropriation is made. An appropriation last for a period of five years and is not considered as available for appropriation in the following year and shall remain appropriated for five years to be expended within that time for the purpose for which it was originally appropriated. ***Source of funds:*** bond proceeds, investment earnings and grant funds. The District has the following Capital Projects Funds:
 - The **Land Acquisition Fund** is used to account for Board authorized purchase of land and costs related to negotiation and acquisition of land.
 - The **Development Bond Projects** is used to account for Board authorized improvements, renovations and construction of major capital projects.
 - The **Capital Facilities Improvement Fund** is used to account for future improvements to buildings and facilities.

PROPRIETARY FUNDS

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

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

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

Fiscal Year 2023 Budget Policies:

1. FINANCIAL POLICIES

Objectives

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

- 1.5 ***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 2023 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 2023 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 2023, consulting funds shall be included for use by the President and Executive Director to investigate and analyze organizational, operational or financial issues identified by Committees, the Board or for the implementation of the strategic plan.
- 2.6 Committee- or Commissioner-directed initiatives or requests by any Commissioner other than the President resulting in (i) staff assistance requiring more than two hours to complete, (ii) legal advice that will take more than a nominal period of attorney time (as determined by the Executive Director, except for legal advice arising from normal work of the Planning Committee), (iii) changes to the Capital Improvement Plan of the Forest Preserves, or (iv) an unplanned budgetary impact, shall require approval by the Finance Committee.
- 2.7 Transfers of appropriation among funds must be approved by the Board. The Director of Finance is authorized to process an expenditure in a line item that exceeds the approved line item budget, provided that the amount is within the spending authority provided by the District Purchasing Policy Ordinance and will not cause the aggregate for that category of expense to exceed the appropriated amount.
- 2.8 The Executive Director, or his designee, is authorized to amend the budget to account for the receipt and expenditure of grant or donation funds received through an approved request as outlined in the Board approved Fundraising Authorization Policy; however, any actual expenditure must be

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

- 2.9 The Capital Facilities Improvement Fund for future maintenance improvements to buildings and facilities will be funded through transfers from available balances in other funds. These funds shall be used to stabilize, replace, 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 Preserves projects and programs. The Foundation is authorized to secure support for initiatives identified in the annual budget, 10-year Capital Improvement Plan, the unfunded Capital Improvement List or for new projects and programs according to the Fundraising Authorization Policy.
 - 3.3.1 The Foundation's Annual Fund is comprised of unrestricted donations, which primarily provide a flexible source of revenue for priority projects of the Forest Preserves that would otherwise go unfunded.
 - 3.3.2 The Foundation raises program-restricted support to advance habitat restoration, land protection, public access improvements, and educational and public programs according to the District's Strategic Plan.
 - 3.3.3 The Foundation accepts gifts of land and other real property with the intention of selling the gift to support the Forest Preserves mission, in accordance with the donor's wishes.
 - 3.3.4 The Foundation establishes endowment funds for Habitat Restoration and Management to provide a permanent source of long-term revenue for the Forest Preserves.

- 3.3.5 Donors can provide for the Forest Preserves by making a provision for the Preservation Foundation in their estate plan.
- 3.4 Each department will review, evaluate, and submit non-tax revenue projections and programs. All such revenue shall be allocated across the various items appropriated by the Board as provided by law. No department has claim to any specific source of revenue, unless otherwise provided by law or Board Policy. Confirmed grant funding will be included as projected revenue to be used for planned expenditures. Projected revenue from philanthropic support, including private, state, and federal grants, shall be reviewed by the Development Division.
- 3.5 The Enterprise Fund fee schedule shall reflect at a level of more than 100% financial self-support. Golf Course Operations are expected to generate funds to cover operating costs, renovation, restoration and improvement of the golf courses. The updated 5-year Capital Improvement Plan for the golf course facilities will reflect anticipated expenditures. The Board may approve the use of general district funds to facilitate the development of energy efficiency projects on golf course sites.
- 3.6 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.
- 4.2.2 The Position Inventory for all District personnel is current as of the date of the passage of this Resolution. Existing positions will be evaluated based on workload and the ability to fund the position. Requests for replacement, new or modified positions must be supported by a detailed justification including financial resources.

5. RESERVE FUND BALANCE POLICIES

- 5.1** The purpose of this policy is to establish guidelines in providing for an unrestricted reserve balance in the District General Corporate Fund, Liability Insurance Fund, Development Fund, and Enterprise Fund. The budget policy governing the fund balances has two types of reserves: (a) the emergency reserve and (b) the cash flow reserve. The emergency reserve is to protect the District from unusual fluctuations in revenues or expenditure needs. The cash flow reserve allows the District to make payments without short-term borrowing during the negative cash flow period experienced early in the fiscal year up to May, due mainly to property tax payments being received in June and September.
- 5.1.1 The General Fund is the primary operating fund for the District. The General Fund unrestricted fund balance shall be available for the above-referenced purposes and in the amounts described below:
- a. To provide for emergencies, 10% of the ensuing year's operating fund budget, exclusive of capital expenditures.
 - b. To meet cash flow needs, 25% of the ensuing year's operating fund budget, exclusive of capital expenditures.
- 5.1.2 The Liability Insurance Fund unrestricted fund balance shall be available in the amounts described below:
- a. To provide for emergencies, \$1 million to \$1.5 million.
- 5.1.3 The Development Fund unrestricted fund balance shall be available in the amounts described below:
- a. To meet cash flow needs, 35% of the ensuing year's operating fund budget exclusive of capital expenditures.
- 5.2** The Director of Finance, as part of the annual budget process, shall prepare an analysis of this policy. The analysis is to include the prior year actual status and project the status for the current year.
- 5.3** Deficiencies from the required amounts of this policy shall be addressed through the budget process. Deficiency is defined as having less than the minimum reserve policy requirements at fiscal year-end. Deficiency may also be defined as having a projection at budget time that indicates the reserve requirements will not be met at the current year-end.
- 5.4** Excess reserves under this policy are actual undesignated fund balance dollars available on the year-end financial statements.
- 5.5** The Director of Finance shall, as part of the annual audit and financial statement preparation process, monitor and ensure that the fund balance reserves are maintained as required by this policy.

6. CAPITAL IMPROVEMENT POLICIES

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

“The Planning Committee shall be responsible for recommending uses of the District’s land and facilities by the general public and, to that end, shall cause the preparation of, review, and submission to the Board for approval of, master plans; be responsible for recommending the implementation of plans and uses for District land and facilities, including site development and restoration plans; and review and make recommendations concerning requests for easements and licenses. The Planning Committee shall send any plan or use that would (1) have a significant impact on District land or other District plans or uses or (2) involve a new use of such land, to 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 Planning Committee votes to recommend the approval of such plan or use after such an opportunity to review has been provided, the plan or use (if it requires the expenditure of District funds) shall be implemented only after it has been prioritized and funded as part of the processes for the District’s annual budget policies review, budget ordinance, and appropriations ordinance.”

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

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

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

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

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

FINANCIAL MANAGEMENT POLICIES

Financial Management Policy – Debt Policy

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

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

Financial Management Policy – Budgetary and Financial Control Policy

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

The investment of District funds shall be consistent with the District's investment policy. The Fund Balance Policy guides the District to maintain an undesignated and unreserved General Fund Balance of 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 2023 Strategic Action Plan Areas of Focus:

Leadership

1. Land Management

- 1.1 The District will initiate and coordinate innovative projects that improve the resiliency of healthy landscapes (lands and waterways) of Lake County and the surrounding region.
- 1.2 The District will demonstrate and promote best practices in resource management to encourage other public and private landowners to manage Lake County's landscape in an environmentally resilient manner.
- 1.3 When appropriate, develop strategic 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 where use patterns have changed over time, with the intent to reduce underutilized impervious surfaces, eliminate adverse impacts to natural resources, reduce long term operational expenses and provide improved recreational experiences.
- 2.3 The District will continue to emphasize its safety culture.
- 2.4 The District will maintain professional training and required certification of staff with a focus on leadership, skill development, retention and succession planning.
- 2.5 The District will empower and develop board members and staff to become leading experts in their fields by investing in educational training and professional development opportunities.

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

Organizational Sustainability

1. *Pursue Funding Enhancement and Leveraging.*

- 1.1 Pursue legislative action to amend the Downstate Forest Preserve Act to increase the statute’s maximum corporate tax rate from .06% to not more than .08% and to increase the statute’s maximum development tax rate from .025% to not more than .045%. Any tax increase from such increased rates must be approved by referendum.
- 1.2 Prioritize investments of available resources using data-driven, performance-based decisions that consider outside trends and long-term impacts.
- 1.3 Continue to assertively pursue 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 District-wide master plan that integrates operations, land use, ecosystems services, and public access projects. This will be used to guide sustainable development and management of new and existing preserves.
- 2.2 Continue to analyze and prioritize rehabilitation and redevelopment opportunities of preserves in which infrastructure is nearing the end of useful life and where use patterns have changed over time, with the intent to reduce underutilized impervious surfaces, eliminate adverse impacts to natural resources, reduce long term operational expenses and provide improved recreational experiences. The focus of these efforts in 2023 will be on the portions of Greenbelt Forest Preserve that were developed in the 1970s and 80s.
- 2.3 Utilize a consistent process to provide accurate cost estimates for major projects included in the 10-year Capital Improvement Plan and 10-year rolling financial plan.
- 2.4 Analyze and minimize long-term operating, maintenance and management costs of proposed projects, existing sites, facilities and infrastructure.
- 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 exceed costs of coordinating such partnerships.

- 2.6 Make data driven decisions that prioritize investments for the appropriate level of public access and precision conservation efforts.
- 2.7 Continue with Phase I implementation of the approved Lakewood Master Plan.
- 2.8 Complete the construction of Phase I of a new environmental education facility 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 the highest level of standards expected by preserve visitors.
- 3.2 Complete repair and renovation projects to ensure public safety, extend the useful life of existing facilities and infrastructure, and reduce ongoing operating and maintenance costs.
- 3.3 Provide funding for 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 all preserves and facilities for Lake County's population to use and enjoy.
- 4.2 Properly restore and manage our natural areas and wildlife habitats.
- 4.3 Provide efficient and effective 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 and or provide non-tax revenue growth.
- 5.3 Continue to assess buildings to determine if they have historical significance and a fiscally responsible public benefit to restoring or preserving them. Continue to identify unneeded and underutilized structures for salvage and removal.

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

7. *Continue to assess the historical collections and related systems including objects, archives, and sites in an effort to further refine the focus of the collection on the significant natural and cultural history of Lake County.*
8. *Deliver prompt, responsive, quality public safety services.*
9. *Continue to enhance non-tax revenues through promotion of District's golf courses and other revenue-generating facilities. Continue to expand revenue generating programs and opportunities at Independence Grove that take advantage of, and provide services to, the over two million annual visitors to the site.*
10. *Design new or renovated facilities for future energy efficiency and environmental sustainability.*
 - 10.1 Continue to do audits or assessments, including cost recovery analysis for District buildings to identify potential energy efficiency projects.
 - 10.2 Propose energy efficiency projects for inclusion in the 10-Year Capital Improvement Plan.
 - 10.3 Continue to follow Green Fleet Policy.
11. *Reduce the District's risk exposure and incident rate.*
12. *Enhance other digital capabilities and incorporate emerging technologies that automate and support core functions and create internal efficiencies.*

Conservation

1. *Protect Ecological Habitat*

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

2. *Preserve Land and Water Resources*

- 2.1 Continue to preserve Lake County's natural heritage by maintaining and enhancing the ecological integrity of the county's lands and waterways that provide ecological services to the residents of Lake County.
- 2.2 Continue prioritization and implementation on action steps identified in the GIMS. Focusing on evaluating carbon sequestration and ecosystem services, increasing the urban canopy and recovering priority species.
- 2.3 Focus on aquatic systems by continuing collaboration with partners to enhance the quality of our rivers, streams and lakes.

3. *Protect, Preserve and Restore Oak Ecosystems*

- 3.1 Continue to implement the Chicago Wilderness Oak Ecosystem Recovery Plan by collaborating with The Morton Arboretum's Chicago Regional Tree Initiative and other partners.

- 3.2 Continue implementing partnerships to remove European buckthorn from oak ecosystems throughout Lake County.
- 3.3 Prioritize existing preserves and potential land acquisition that would support a 1,000-acre oak woodland ecosystem.
- 3.4 Increase the natural and urban tree canopy by planting native trees and shrubs in both natural and day-use areas to achieve the goal of a 4% increase by 2025.
- 3.5 Continue implementation of the Southern Des Plaines River Woodland Habitat Restoration Project.

4. *Large Scale Land Management*

- 4.1 Develop preservation options to protect large tracts of land appropriate for permanent protection based on the GIMS.
- 4.2 Continue to work with partners 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.

5. *Reduce Hydrological Impacts*

- 5.1 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.
- 5.2 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.
- 5.3 Continue collaboration with the Lake County Stormwater Management Commission on watershed planning efforts with the Des Plaines River Watershed Workgroup, and the North Branch Watershed Workgroup to develop and implement resilient stormwater protection practices, improve water quality and supply, encourage the utilization of green infrastructure and implement place-based resolutions for stormwater impacts.
- 5.4 Right size supporting infrastructure to reduce underutilized impervious surface wherever possible to minimize water runoff.

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

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

- 7.1 Develop measurable restoration and adaptive management goals for ecological complexes, strategic habitat conservation areas, enhancement areas, rare native communities, core preserves and other areas in and surrounding Forest Preserve holdings and establish metrics for assessment of progress towards those goals based on data in the District’s database.

- 7.2 Restore and manage large, un-fragmented blocks of natural habitat, and manage greenways to provide connecting corridors between core preserves for native species and natural communities.
- 7.3 Continue to foster and expand a strong volunteer land stewardship program that engages residents of Lake County in the restoration, management, and monitoring of the county's land and water resources. Document the value to the District on an annual basis.
- 7.4 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.
- 7.5 Design and manage green infrastructure within public use areas to utilize native species and to provide buffer zones for natural habitat areas.
- 7.6 Remove and control invasive species. Increase efforts to prevent and manage plant diseases and invasive pests.
- 7.7 Evaluate proposed and existing habitat restoration projects to assess level of on-going land management work and funding required to properly maintain resilient restoration areas.
- 7.8 Continue to conduct native species 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.
- 7.9 Use farming as an interim land management tool to defer future operational costs until long-term uses for lands are approved by Board and funds are available for both initial restoration and long-term adaptive management of such lands.
- 7.10 Explore viable alternatives 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 they relate to the mission and strategic plan of the District.

3. *Improve public understanding of and support for the District's natural resource management efforts*

3.1 Evaluate existing programs, exhibits and information services about habitat restoration and related issues to ensure the District's ability to maintain them to acceptable standards.

3.2 Continue support for adult and youth conservation stewardship activities.

3.3 Continue public information regarding nuisance and wildlife management efforts.

3.4 Promote 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 consistent with brand and strategic plan priorities.*

5.1. Promote visitor and community engagement using proven communication methods and tools. Solicit user feedback and analyze statistics to make data-driven decisions and to better understand how to engage the community in ways that will promote use and support.

5.2. Monitor and maintain a unified and consistent brand identity.

5.3. Determine the most efficient use and balance of community engagement resources to allow focus on strategic plan priorities.

5.4. Broaden conversations with diverse audiences who may not know about their Lake County Forest Preserves or the Preservation Foundation, and motivate them to actively use their preserves, participate in programs, or become a volunteer or donor.

5.5. Educate the public on the financial challenges faced by the District, the facilities and services subsidized entirely by tax dollars, and how fees and charges for other facilities, programs and services help to recover part or all 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, rental facilities, recreational opportunities, and the Preservation Foundation; align editorial content with brand and strategic plan priorities.
 - 6.3. Implement an integrated marketing campaign effort using print, digital and grassroots to help support the endowment and raise awareness of the Preservation Foundation.
 - 6.4. Use publications, media outreach efforts, digital marketing tools, and the District’s centralized social media platforms to drive traffic to the District’s public website, increase revenue from ecommerce sales, user fees and donations, and expand mail/email list subscribers.
 - 6.5. Follow and assess communication trends and incorporate new technologies to enhance existing marketing, advertising and promotional capabilities. Continue analyzing communication methods and promotional tools to make the most effective use of each and to create a balance of messaging formats.
 - 6.6. Train board members, staff and volunteers to be brand ambassadors so every public interaction is a beneficial one; equip them to deliver consistent messages when interacting with the public.
7. ***Assess the needs of Lake County schools and its teachers and revise or develop programs that will fill need and foster future generations of stewards, users and supporters.***

Public Access and Connections

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

- 2.6 Analyze and review the District-wide wayfinding trail system and develop design plans, procedures and standards for future signage. Begin implementation of the new system based on identified priorities. This includes the Des Plaines River Trail and the Millennium Trail signage.
- 2.7 Continue to maintain and improve the District's on-line interactive trail map and expand use of Geographic Information System (GIS) capabilities to provide additional real-time information to the public and to create internal efficiencies.
- 2.8 Continue to monitor and improve the District's internal project notification system and develop adjustments to the system to share with the general public through online communications.

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

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

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

Budget Summaries





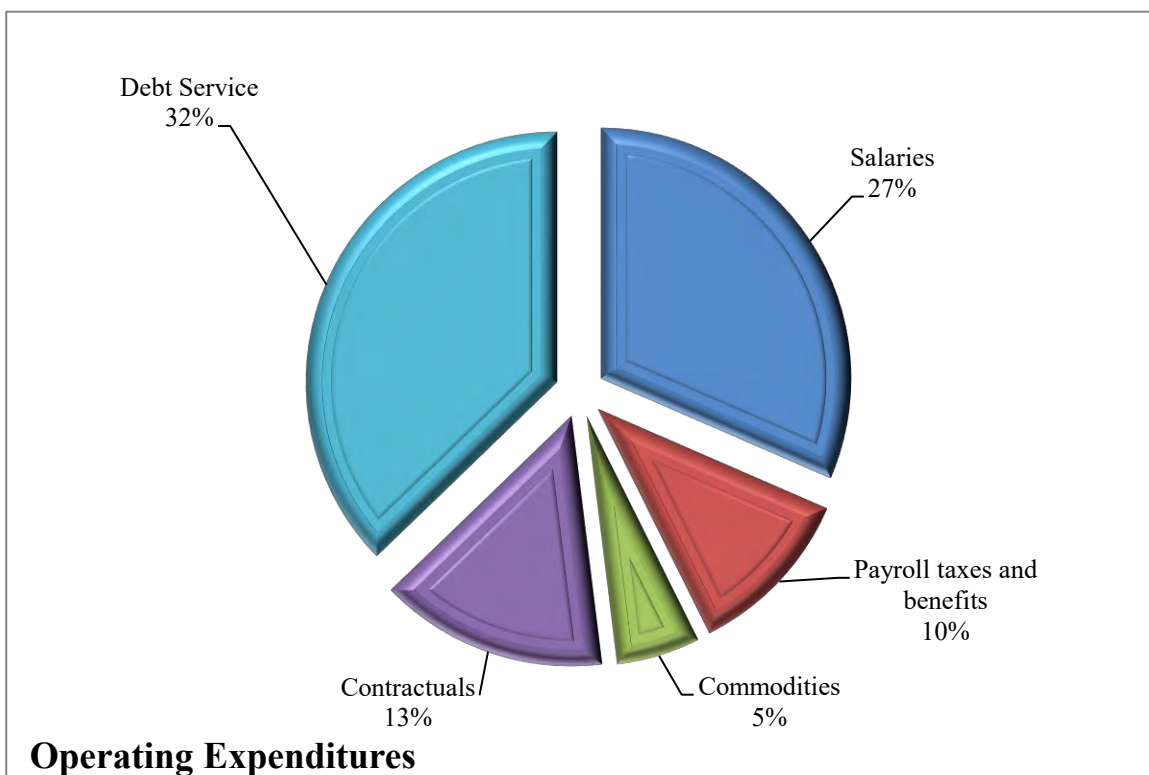
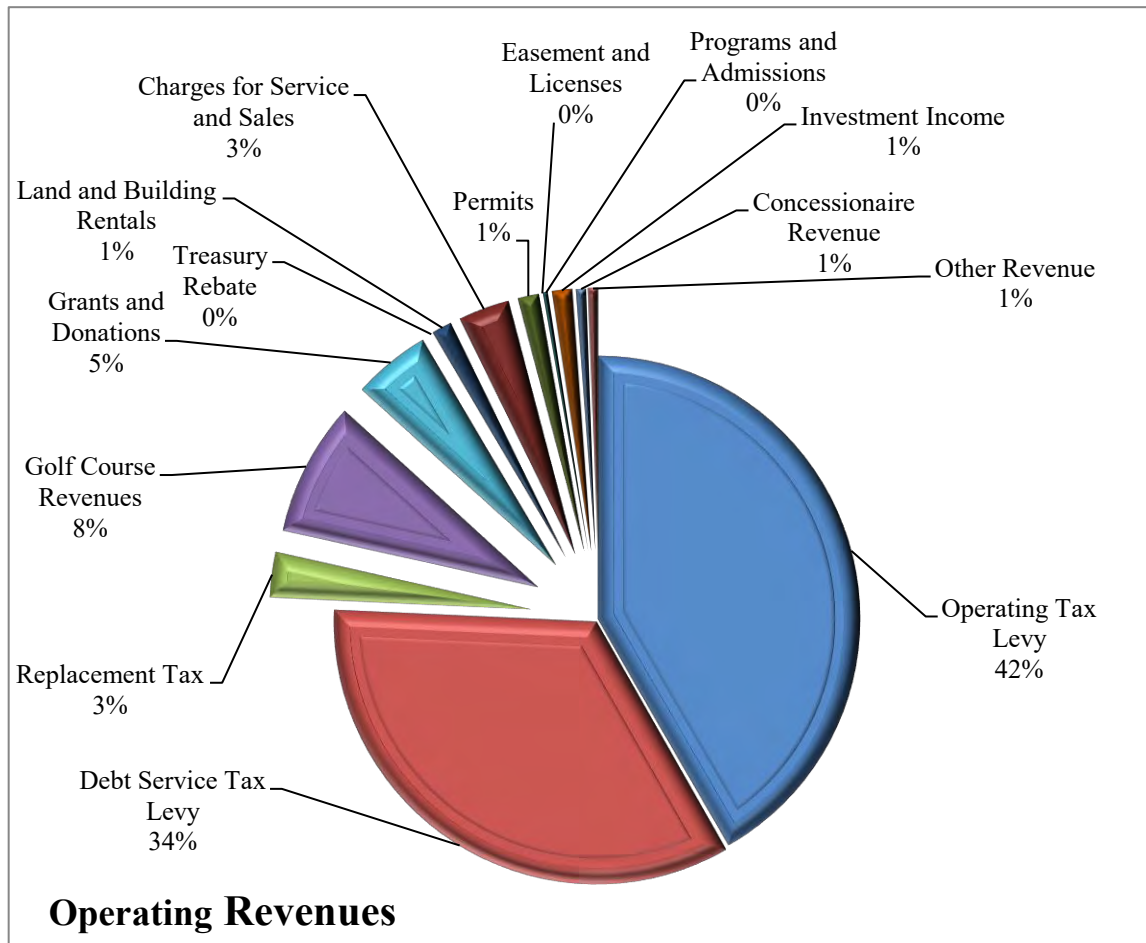
Tax Rate	<i>Actual</i> 2020 Levy: .182	<i>Estimated</i> 2021 Levy: .179	<i>Estimated</i> 2021 Levy: .179	<i>Estimated</i> 2022 Levy: .173
	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Request

Where Revenue Dollars Come From

Property Taxes	\$49,831,304	\$49,066,010	\$48,978,095	\$49,602,200
Replacement Tax	1,929,236	900,000	2,770,000	1,800,000
Golf Course Revenues	5,224,924	4,236,550	4,665,850	5,405,800
Grants and Donations	1,010,618	6,100,176	5,607,245	3,139,110
Treasury Rebate	232,277	0	0	0
Land and Building Rentals	551,906	756,960	575,080	814,690
Charges for Service and Sales	1,919,178	1,901,390	2,075,853	2,068,510
Permits	1,055,818	849,100	851,640	860,600
Easement and Licenses	53,312	41,690	56,169	42,420
Programs and Admissions	154,205	215,650	215,921	196,140
Investment Income	143,557	795,480	861,321	821,100
Concessionaire Revenue	273,366	475,000	300,000	400,000
Other Revenue	498,940	260,630	385,648	354,010
Operating Revenues	62,878,641	65,598,636	67,342,823	65,504,580
Bond Proceeds	83,788,144	0	0	0
Planned use of Fund Balance:				
Bond Land & Projects	0	5,400,767	5,342,100	215,666
Other Capital Expenditures	0	14,597,148	11,009,721	2,613,597
Other Funds	0	490,301	0	340,174
Total Revenues	\$146,666,785	\$86,086,851	\$83,694,643	\$68,674,017

How Each Dollar Is Spent

Salaries	\$16,951,616	\$17,910,750	\$17,220,400	\$18,655,680
Payroll taxes and benefits	6,081,916	6,356,710	5,722,803	6,592,400
Commodities	2,558,109	2,917,188	3,053,939	3,204,950
Contractuals	7,876,290	9,147,827	8,691,305	8,716,879
Operating Expenditures	33,467,931	36,332,476	34,688,446	37,169,909
Debt Service	23,003,097	22,157,330	22,022,395	22,044,740
Bond Refunding Payments	83,087,286	0	0	0
Total Operating Expenditures	139,558,314	58,489,806	56,710,841	59,214,649
Capital	4,244,385	27,597,045	26,983,802	9,459,368
Total Expenditures	\$143,802,699	\$86,086,851	\$83,694,643	\$68,674,017



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
Community Engagement & Partnerships	13	2	13.38	13.23	0	0	0.15	0	0
Finance	9	0	9	8.2	0.8	0	0	0	0
Public Safety	21	27	29.56	29.56	0	0	0	0	0
Education	20.5	8	23.69	23.69	0	0	0	0	0
Operations and Infrastructure	55	24	64.71	57.71	0	0	0	7	0
Revenue Facilities	17	211	68.19	14.76	0	0	0	0	53.43
Planning and Land Preservation	10	1	10.6	0	0	0	0	10.6	0
Natural Resources	28	51	35.71	0	0	0	5.42	30.29	0
Administration	17	0	17	15.12	0	1.88	0	0	0
TOTAL	194.00	324.00	275.34	165.77	0.80	1.88	5.57	47.89	53.43

2022 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
Community Engagement & Partnerships	13	0	13	13	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	23.64	23.64	0	0	0	0	0
Operations and Infrastructure	54	24	63.71	57.71	0	0	0.00	6.00	0
Revenue Facilities	14	211	65.71	13.76	0	0	0	0	51.95
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	186.00	322.00	268.00	163.36	0.90	1.88	5.42	44.49	51.95

2021 Budget

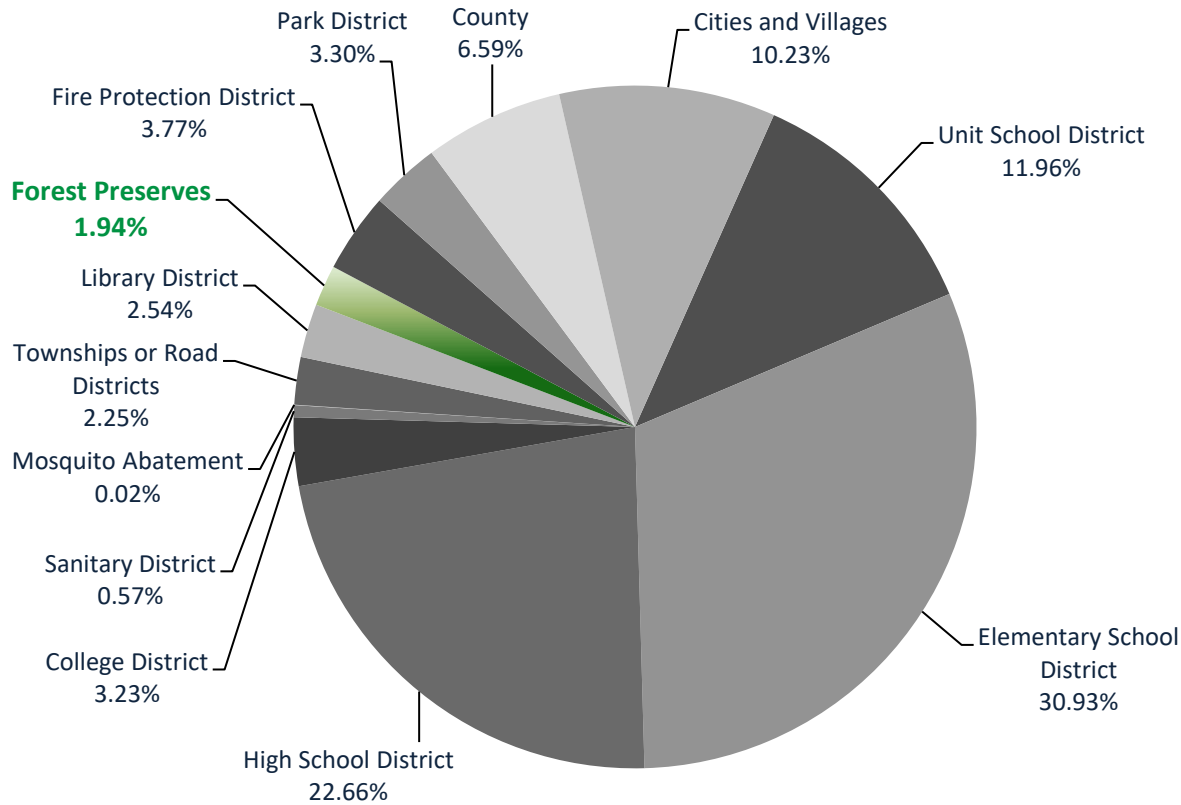
DEPARTMENT	Full-Time Position Inventory	Part-Time Position Inventory	Full-Time Equivalent	FUNDING SOURCES					
				General	Audit	Insurance	Grant	Land Development	Enterprise Fund
General District	3.5	0	3.5	3.5	0	0	0	0	0
Public Affairs and Development	11	1	11.5	11.5	0	0	0	0	0
Finance	9	0	9	8.1	0.9	0	0	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	0.00	6.00	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

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

LAKE COUNTY FOREST PRESERVE DISTRICT
Estimated Tax Rates and Tax Extensions for 2022 Levy Year
Compared to 2020 and 2021

FUND	2020	2021	Estimated 2022	Increase (Decrease)
<i>Comparative Tax Rates (Per \$100 of Equalized Assessed Valuation)</i>				
General Corporate	0.056684	0.057661	0.060000	0.002339
Liability Insurance	0.004651	0.005418	0.002175	(0.002243)
Land Development Levy	0.023635	0.023798	0.025000	0.001202
Audit	0.000728	0.000708	0.000451	(0.000257)
Retirement Fund - IMRF/FICA	0.010657	0.009380	0.007602	(0.001778)
Subtotal	0.096355	0.096965	0.095228	(0.001737)
Debt Service	0.085463	0.080814	0.077560	(0.003254)
Total Tax Rates	0.181818	0.177779	0.172788	(0.004991)
<i>Comparative Tax Extensions</i>				
General Corporate	\$15,412,029	\$15,870,257	\$17,224,140	\$1,353,883
Liability Insurance	1,264,578	1,491,217	624,380	(866,837)
Land Development Levy	6,426,210	6,550,014	7,176,730	626,716
Audit	197,939	194,866	129,470	(65,396)
Retirement Fund - IMRF/FICA	2,897,573	2,581,693	2,182,300	(399,393)
Subtotal	26,198,329	26,688,046	27,736,085	1,048,039
Debt Service	23,236,861	22,242,745	22,265,180	22,435
Total Tax Extensions	\$49,435,190	\$48,930,791	\$49,602,200	\$671,409

PROPERTY TAXES - FOREST PRESERVE RECEIVES 2.00%

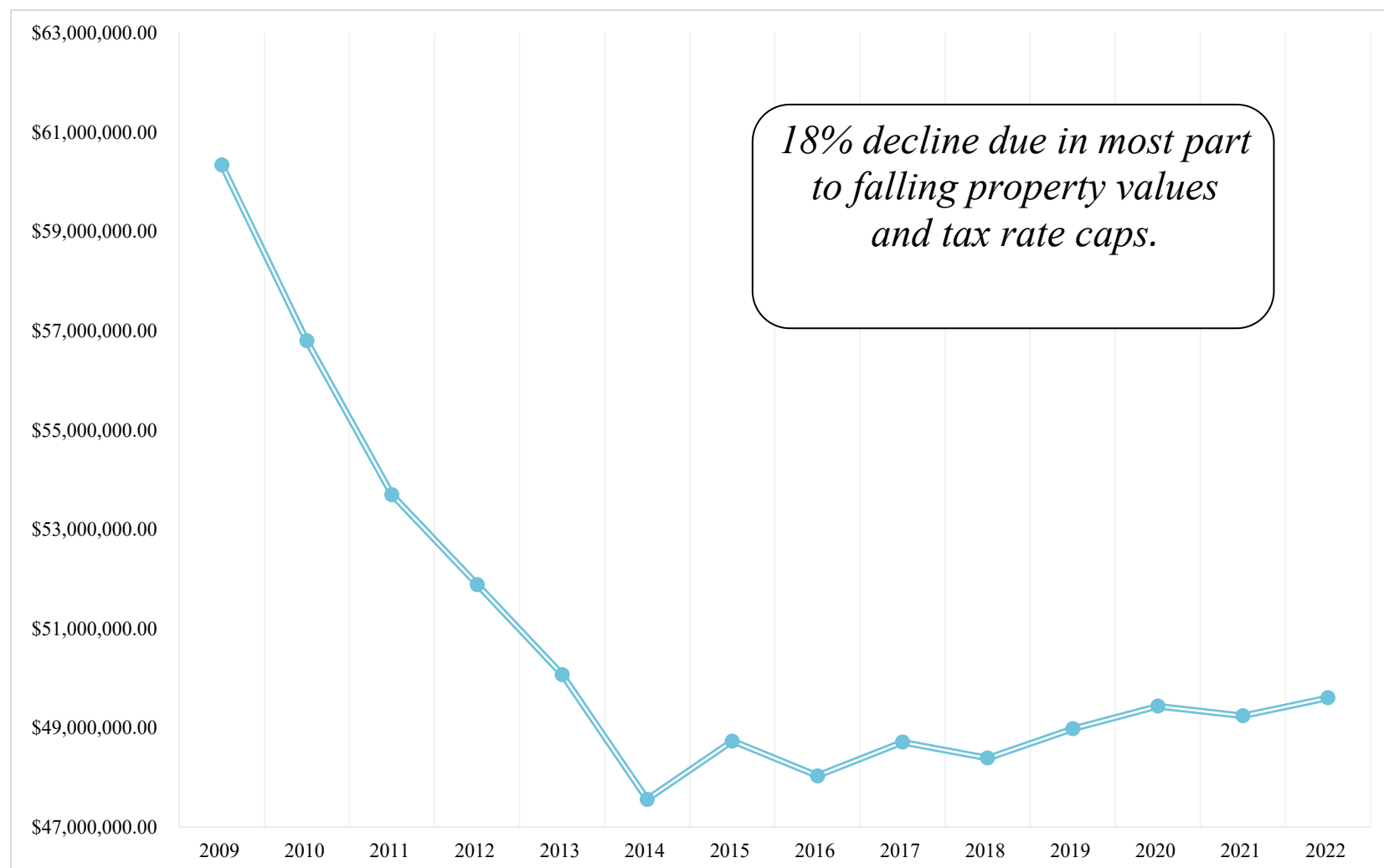


**Fund Balance Summary
For Fiscal Year Ending December 31, 2023**

Fund	Estimated Fund			Operating	Capital	Estimated Fund	Board Policy
	Balance 12/31/2022	Revenues FY 2023	Transfers FY 2023	Budget FY 2023	Budget FY 2023	Balance 12/31/2023	Fund Balance Goal 12/31/2023
General Corporate	\$24,889,920	\$22,671,410	(\$200,000)	\$20,592,650	\$1,867,795	\$24,900,885	\$7,207,428
Insurance	2,566,876	651,480	0	1,406,589	100,000	1,711,767	1,000,000
Audit	197,319	130,970	0	184,580	0	143,709	N/A
Retirement - IMRF/FICA	1,499,758	2,184,000	0	2,450,390	0	1,233,368	N/A
Land Development Levy	7,915,858	7,354,380	0	7,037,120	2,860,363	5,372,755	2,462,992
Forfeiture Fund	20,276	70	0	0	0	20,346	N/A
Wetlands Management Fund	123,417	5,200	0	0	0	128,617	N/A
Fort Sheridan Cemetery Fund	262,075	1,000	0	22,720	0	240,355	N/A
Farmland Management Fund	244,386	372,010	0	435,300	0	181,096	N/A
Tree Replacement Fund	103,681	400	0	0	70,894	33,187	N/A
Donations and Grants	595,672	1,893,520	0	191,070	1,700,000	598,122	N/A
Debt Service	1,097,371	22,269,710	0	22,048,100	0	1,318,981	N/A
Land Acquisition	0	0	0	0	0	0	N/A
Easements & Special Projects	690,625	60,000	0	12,000	0	738,625	N/A
Land Preparation	1,156,827	33,470	0	100,000	0	1,090,297	N/A
Development Bond & Capital Projects	215,666	9,200	0	0	224,866	0	N/A
Capital Facilities Improvement	869,833	1,130,000	200,000	0	1,100,000	1,099,833	N/A
Enterprise	20,385,530	5,454,050	0	4,530,310	660,000	20,649,270	1,585,609
Vehicle Replacement	4,406,092	559,340	0	0	305,000	4,660,432	N/A
Information Technology Replacement	1,809,300	333,370	0	203,820	290,450	1,648,400	N/A
Equipment Replacement	3,090,698	391,000	0	0	280,000	3,201,698	N/A
TOTAL	\$72,141,179	\$65,504,580	\$0	\$59,214,649	\$9,459,368	\$68,971,742	

Total FY 2023 Budget \$68,674,017

Historical Total Tax Extensions



Fund Balance Summary

For Fiscal Year Ending December 31, 2023 Review of Changes 10% or More

Land Development Levy Fund (-32.1%) - The Land Development Levy Fund pays for restoration, improvement, and development of existing preserves. The Operations Department along with the Natural Resources Department and Planning and Land Preservation Department use the Development Levy Fund for positions of their operating budgets relating to restoration and improvement of District lands and facilities. The Development Levy Fund is also a funding source for capital projects in the Ten-Year Capital Improvement Plan. The reduction in fund balance is from planned capital improvements from the 10-year CIP. This was planned to bring the fund closer to its' reserve policy. Our current fund balance policy calls for a reserve of 35% of the operating expense budget.

Insurance Fund (-33.3%) - The Insurance Fund provides for the District's overall risk management, loss prevention and safety programs. 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. The planned reduction in fund balance will bring the balance more inline with the Districts fund balance policy. The fund balance grew in the previous year due to staff turnover and reduced activities within the fund.

Audit Fund (-27.2%) - This fund's purpose is to provide financial resources to prepare and publish a comprehensive annual financial report that encompasses all funds of the District. This is a planned reduction to reduce the size of the fund balance. The fund balance has grown over the past couple of years due to staff turnover which reduced the expenses charged to the fund and allowed the fund balance to grow more than expected.

Retirement Fund (-17.8%) - 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. During the past two years the District has experienced a number of retirements and staff turnover; more than what was expected. This resulted in the fund balance growing due to the reduction in annual expenses. This planned reduction will bring the balance down to a more reasonable level and will still provide reserves for cashflow purposes.

Farmland Management Fund (-25.9%) - The nature and purpose of this fund is to restore and manage farmland that is in need of restoration efforts and to restore them to their historical condition. It is estimated that the District will have 2,027 acres of land in farm licenses which will generate an estimated \$349,010 in annual fees. This year the District is planning large invasive species treatments and drain tile surveys that are drawing down the fund balance. There is no required minimum fund balance.

Tree Replacement Fund (68.0%) - The nature and purpose of this fund is to collect fees paid to the District for trees removed as part of easement agreements. Proceeds from Illinois Department of Transportation fiscal year 2012 represent tree removal along Milwaukee Avenue. These funds will be

spent over the next couple of years for tree planting projects. There is no minimum fund balance requirement.

Debt Service Fund (20.2%) - The Debt Service Fund provides resources to pay the annual interest and principal payments on the Districts outstanding General Obligation Bonds. The expected increase in fund balance is due to the County of Lake adding an additional 1% to the annual tax levy required to fund debt service payments. The County does this on an annual basis to make sure that the District has enough funds to meet its payment obligations and does not fall short due to unpaid property taxes.

Development Bond and Capital Projects Fund (-100.0%) - In November 2008 a referendum was overwhelmingly approved by Lake County Residents authorizing the issuance of \$185 million of bonds. \$148 million (80%) is allocated towards land acquisition and preservation and \$37 million (20%) is allocated to natural resource restoration, trails and public access improvements. The projects to be completed with these funds were approved as part of the approved Ten-Year Capital Improvement Plan. Many projects require multi-year phasing and additional funding through public/private partnerships, donations, grants and other financial options. The decrease in fund balance is a result of funds being spent to develop preserves.

Capital Facilities Improvement Fund (26.4%) - The nature and purpose of this fund is to account for financial resources to be used for major repair, renovation or acquisition of major capital facilities. Each year the General Fund transfers funds into this account to fund future projects. The transfer of \$200,000 is the reason for the increase in fund balance. There is no required minimum fund balance.

Lake County Forest Preserve District - General Fund Ten Year Forecast

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
	<i>Estimate</i>	<i>Budget</i>	<i>Forecast</i>	<i>Forecast</i>	<i>Forecast</i>	<i>Forecast</i>	<i>Forecast</i>	<i>Forecast</i>	<i>Forecast</i>	<i>Forecast</i>	<i>Forecast</i>
General Fund											
Revenues:											
Property Tax	\$ 15,870,000	\$ 17,224,140	\$ 17,462,031	\$ 17,699,869	\$ 18,135,815	\$ 18,482,684	\$ 18,978,483	\$ 19,397,170	\$ 19,785,113	\$ 20,180,816	\$ 20,584,432
Replacement Tax	2,770,000	1,800,000	1,700,000	1,600,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Other Revenue	3,278,772	3,647,270	3,673,743	3,710,480	3,747,585	3,785,061	3,822,911	3,861,140	3,899,752	3,938,749	3,978,137
Total revenues	21,918,772	22,671,410	22,835,774	23,010,350	23,383,400	23,767,745	24,301,394	24,758,310	25,184,865	25,619,565	26,062,569
Expenses:											
Salaries	11,520,502	12,710,030	13,138,518	13,583,880	13,991,400	14,411,140	14,843,470	15,214,560	15,594,920	15,984,790	16,224,560
Benefits	2,179,100	2,644,130	2,802,780	2,970,950	3,134,350	3,255,780	3,434,850	3,623,770	3,823,080	4,033,350	4,255,180
Vacancy Factor	0	-310,000	-350,000	-350,000	-350,000	-350,000	-350,000	-350,000	-400,000	-400,000	-400,000
Commodities	1,400,969	1,528,450	1,536,990	1,552,360	1,567,880	1,583,560	1,599,400	1,610,600	1,621,870	1,633,220	1,644,650
Contractuals	3,830,832	4,020,040	4,060,240	4,100,840	4,141,850	4,183,270	4,225,100	4,254,680	4,284,460	4,314,450	4,344,650
Total Operating Expenses	18,931,402	20,592,650	21,188,528	21,858,030	22,485,480	23,083,750	23,752,820	24,353,610	24,924,330	25,565,810	26,069,040
Revenues less operating expenditures	\$2,987,370	\$2,078,760	\$1,647,246	\$1,152,319	\$897,920	\$683,995	\$548,574	\$404,700	\$260,535	\$53,755	(\$6,471)
Capital Outlay - general	406,527	60,390	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
General Fund Capital Projects/CIP	4,075,588	1,807,405	2,100,000	1,500,000	1,538,940	1,577,700	1,060,000	1,555,000	903,000	551,090	981,991
Debt Service Ops/Public Safety	0	0	0	0	0	0	0	0	0	0	0
Total Capital Expenses	4,482,115	1,867,795	2,200,000	1,600,000	1,638,940	1,677,700	1,160,000	1,655,000	1,003,000	651,090	1,081,991
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	(\$1,694,745)	\$10,965	(\$752,754)	(\$647,681)	(\$941,020)	(\$1,193,705)	(\$811,426)	(\$1,450,300)	(\$942,465)	(\$797,335)	(\$1,288,462)
Beginning Fund Balance	26,584,666	24,889,921	24,900,886	24,148,131	23,500,451	22,559,431	21,365,725	20,554,299	19,104,000	18,161,535	17,364,200
Projected Ending Fund Balance	\$24,889,921	\$24,900,886	\$24,148,131	\$23,500,451	\$22,559,431	\$21,365,725	\$20,554,299	\$19,104,000	\$18,161,535	\$17,364,200	\$16,075,737

**LAKE COUNTY FOREST PRESERVES
2023
Budget Summary By Major Fund**

	General Corporate <i>(including Audit, Insurance, Wetlands and Fort Sheridan Cemetery Funds)</i>			Land Development Levy			Debt Service		
	Actual 2021	Estimate 2022	Budget 2023	Actual 2021	Estimate 2022	Budget 2023	Actual 2021	Estimate 2022	Budget 2023
Revenues									
Property taxes	\$17,056,914	\$17,555,750	\$17,977,990	\$6,467,132	\$6,550,000	\$7,176,730	\$23,398,296	\$22,290,975	\$22,265,180
Replacement taxes	1,929,236	2,770,000	1,800,000	0	0	0	0	0	0
Golf course revenues	0	0	0	0	0	0	0	0	0
Grants and donations	107,753	53,600	121,390	136,928	3,623,570	26,650	0	0	0
Treasury rebate	0	0	0	0	0	0	232,277	0	0
Land and building rental	206,630	229,000	435,680	0	0	0	0	0	0
Charges for services and sales	853,798	979,163	951,150	0	0	0	0	0	0
Permit fees	1,055,818	851,640	860,600	0	0	0	0	0	0
Easements and licenses	37,176	26,068	26,450	0	0	0	0	0	0
Program and admission fees	154,205	215,921	196,140	0	0	0	0	0	0
Investment income	60,241	442,500	433,300	4,101	150,000	150,000	32,950	7,621	4,530
Concessionaire revenue	273,366	300,000	400,000	0	0	0	0	0	0
Other revenue	185,228	242,380	257,360	20,500	7,448	1,000	0	0	0
Total Revenues	21,920,365	23,666,022	23,460,060	6,628,661	10,331,018	7,354,380	23,663,522	22,298,596	22,269,710
Expenditures									
Personal services	13,754,368	13,966,682	15,369,290	4,079,601	3,826,705	4,582,300	0	0	0
Commodities & contractals	5,584,440	6,407,971	6,837,249	1,991,912	2,477,975	2,454,820	693,025	2,875	3,360
Operating Expenditures	19,338,808	20,374,653	22,206,539	6,071,513	6,304,680	7,037,120	693,025	2,875	3,360
Debt service	0	0	0	0	0	0	106,090,383	22,022,395	22,044,740
Capital expenditures	785,328	4,958,846	1,967,795	1,343,992	7,066,112	2,860,363	0	0	0
Total Expenditures	20,124,136	25,333,499	24,174,334	7,415,506	13,370,792	9,897,483	106,783,408	22,025,270	22,048,100
Bond proceeds	0	0	0	0	0	0	83,788,144	0	0
Transfers in	0	0	0	0	1,200,000	0	0	0	0
Transfers out	(200,000)	(200,000)	(200,000)	0	0	0	0	(1,354,329)	0
Other financing sources (uses)	(200,000)	(200,000)	(200,000)	0	1,200,000	0	83,788,144	(1,354,329)	0
Total Expenditures and other financing sources (uses)	20,324,136	25,533,499	24,374,334	7,415,506	12,170,792	9,897,483	22,995,264	23,379,599	22,048,100
Net Increase(Decrease) in Fund Balance	1,596,229	(1,867,477)	(914,274)	(786,845)	(1,839,773)	(2,543,103)	668,258	(1,081,003)	221,610
Beginning Fund Balance	28,310,856	29,907,085	28,039,608	10,542,475	9,755,631	7,915,858	1,510,116	2,178,374	1,097,371
Ending Fund Balance	\$29,907,085	\$28,039,608	\$27,125,334	\$9,755,631	\$7,915,858	\$5,372,755	\$2,178,374	\$1,097,371	\$1,318,981
Relationship between departments and financial structure:	<ul style="list-style-type: none"> - General District - Finance - Administration - Education - Operations & Public Safety - Development & Public Affairs 			<ul style="list-style-type: none"> - Operations & Natural Resources - Planning & Land Preservation. 					

**LAKE COUNTY FOREST PRESERVES
2023
Budget Summary By Major Fund**

Development Projects			Other Governmental Funds			Total Governmental Funds		
Actual 2021	Estimate 2022	Budget 2023	Actual 2021	Estimate 2022	Budget 2023	Actual 2021	Estimate 2022	Budget 2023
\$0	\$0	\$0	\$2,908,962	\$2,581,370	\$2,182,300	\$49,831,304	\$48,978,095	\$49,602,200
0	0	0	0	0	0	\$1,929,236	\$2,770,000	\$1,800,000
0	0	0	0	0	0	\$0	\$0	\$0
569,134	503,484	1,100,000	196,803	1,426,591	1,891,070	\$1,010,618	\$5,607,245	\$3,139,110
0	0	0	0	0	0	\$232,277	\$0	\$0
0	0	0	343,076	343,080	349,010	\$549,706	\$572,080	\$784,690
0	0	0	0	0	0	\$853,798	\$979,163	\$951,150
0	0	0	0	0	0	\$1,055,818	\$851,640	\$860,600
0	0	0	16,136	30,101	15,970	\$53,312	\$56,169	\$42,420
0	0	0	0	0	0	\$154,205	\$215,921	\$196,140
15,954	46,400	39,200	29,679	94,450	82,820	\$142,925	\$740,971	\$709,850
0	0	0	0	0	0	\$273,366	\$300,000	\$400,000
31,258	0	0	37,725	41,510	22,300	274,711	291,338	280,660
616,346	549,884	1,139,200	3,532,382	4,517,102	4,543,470	56,361,275	61,362,623	58,766,820
0	0	0	2,839,749	2,556,853	2,635,460	20,673,718	20,350,240	22,587,050
0	0	0	470,620	844,289	553,300	8,739,998	9,733,110	9,848,729
0	0	0	3,310,369	3,401,142	3,188,760	29,413,716	30,083,350	32,435,779
0	0	0	0	0	0	106,090,383	22,022,395	22,044,740
1,960,033	8,016,818	1,324,866	145,270	5,443,427	1,770,894	4,234,623	25,485,203	7,923,918
1,960,033	8,016,818	1,324,866	3,455,639	8,844,569	4,959,654	139,738,722	77,590,948	62,404,437
0	0	0	0	0	0	83,788,144	0	0
200,000	200,000	200,000	0	154,330	0	200,000	1,554,330	200,000
0	0	0	0	0	0	(200,000)	(1,554,329)	(200,000)
200,000	200,000	200,000	0	154,330	0	83,788,144	1	0
1,760,033	7,816,818	1,124,866	3,455,639	8,690,239	4,959,654	55,950,578	77,590,947	62,404,437
(1,143,687)	(7,266,934)	14,334	76,742	(4,173,137)	(416,184)	410,697	(16,228,324)	(3,637,617)
9,496,121	8,352,434	1,085,499	8,407,105	8,483,847	4,310,710	58,266,673	58,677,370	42,449,046
\$8,352,434	\$1,085,499	\$1,099,833	\$8,483,847	\$4,310,710	\$3,894,526	\$58,677,370	\$42,449,046	\$38,811,429
-- Planning and Land Preservation			--All Departments					

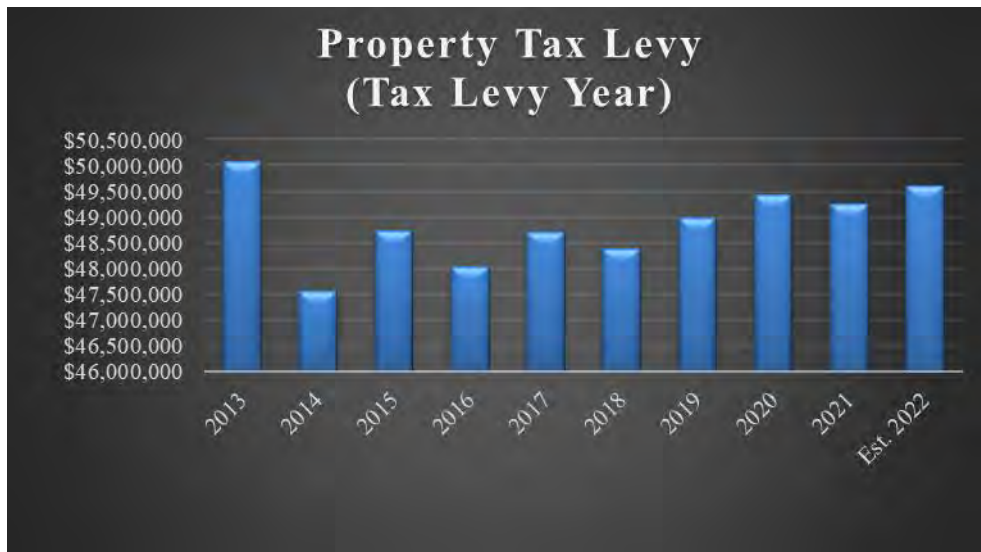
LAKE COUNTY FOREST PRESERVES
Fiscal Year 2022
Budget Summary By Major Fund

	Total Business-Type Funds			Internal Service Funds		
	Actual 2021	Estimate 2022	Budget 2023	Actual 2021	Estimate 2022	Budget 2023
Golf Course						
Revenues						
Property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Replacement taxes	0	0	0	0	0	0
Golf course revenue	5,224,924	4,665,850	5,405,800	0	0	0
Grants and donations	0	0	0	0	0	0
Treasury rebate	0	0	0	0	0	0
Land and building rentals	2,200	3,000	30,000	0	0	0
Charges for service and sales	0	0	0	1,065,380	1,096,690	1,117,360
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	6,166	26,250	18,250	(5,533)	94,100	93,000
Concessionaire revenue	0	0	0	0	0	0
Other revenue	10,077	0	0	214,152	94,310	73,350
Total Revenues	5,243,367	4,695,100	5,454,050	1,273,999	1,285,100	1,283,710
Expenditures						
Personal services	2,359,814	2,592,963	2,661,030	0	0	0
Commodities & contractals	1,590,321	1,835,648	1,869,280	104,080	176,485	203,820
Debt service	0	0	0	0	0	0
Operating Expenditures	3,950,135	4,428,611	4,530,310	104,080	176,485	203,820
Capital Expenditures		250,500	660,000	820,467	1,248,099	875,450
Total Expenditures	3,950,135	4,679,111	5,190,310	924,547	1,424,585	1,079,270
Transfers in(out)	0	0	0	44,699	0	0
Other financing sources (uses)	0	0	0	44,699	0	0
Total Expenditures and other financing sources (uses)	3,950,135	4,679,111	5,190,310	879,848	1,424,585	1,079,270
Net Increase(Decrease) in Fund Balance	1,293,232	15,989	263,740	394,151	(139,485)	204,440
Beginning Fund Balance	19,076,310	20,369,541	20,385,530	9,051,424	9,445,575	9,306,090
Ending Fund Balance	\$20,369,541	\$20,385,530	\$20,649,270	\$9,445,575	\$9,306,090	\$9,510,530

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

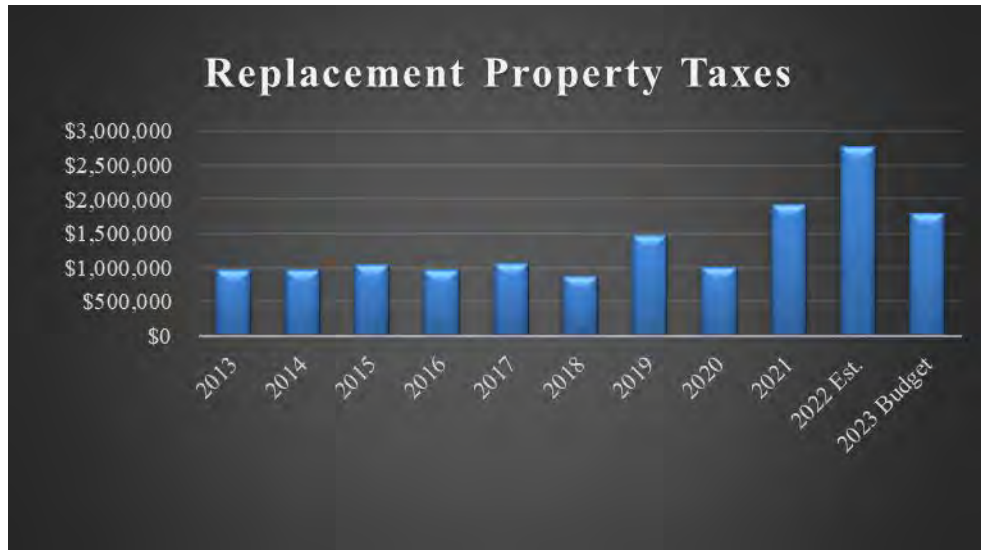
Property Tax Levy (72%) - Tax levy revenue is realized as a result of collecting taxes for real property as levied for the calendar year. Taxes collected from the current year assessments are allocated among General Corporate Fund, Land Development Levy Fund, Liability Insurance Fund, Retirement Fund, 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 2023 are estimated to be 1.09% higher than last year. Property values are expected to increase this year by 4.3% and are projected to increase by 2.0% for 2023. Future increases after 2023 are expected but will remain low compared to increases prior to 2008. The PTELL tax levy for 2022, payable in 2023, is expected to increase by 2.4% based on current estimates of property values and other factors that are part of the PTELL calculation. This will be offset by a 0.1% increase in the debt service portion of the tax levy and will produce a net increase of 0.7%. Below is the tax levy history and projected 2022 levy by year.



Grants and Donations (5%) – Grants and donations represent revenues received by the District in a trustee capacity that are restricted by private and local donors, federal and state government agencies and other support groups. Most grants and donations received by the district are related to capital projects. Spending and revenue recognition can take place over several years. The 2023 Budget reflects amounts for grants and donations that have already been accepted by the District or are anticipated to be received. The summary of the Ten-Year Capital Improvement Program reflects a column indicating grant or donation funding received or in the application process. The decrease for 2023 is attributable to an anticipated donation in 2022 to construct a new education facility.



Replacement Property Taxes (3%) – The Replacement Tax represents revenues collected by the state of Illinois from corporations. The state distributes the tax to local governments to replace money that was lost when powers to impose personal property taxes were taken away. This is the only operating revenue that the District receives from the State. Based on current history the budgeted amount for replacement taxes is expected to increase by 100% due to a change in State Statutes and improving economic conditions.



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 2022 due to declines in capital project fund balances. During 2013, the State of Illinois changed their allowed investment options for Forest Preserves and included high grade municipal bonds. The returns earned by the District have increased because of this change.



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 \$814,690, an increase of 7.6%. This increase is the result of increased banquet rental income due to the COVID-19 pandemic restrictions being lifted.

Treasury Rebate (0%) – The District had issued two Build America Bond series and received a treasury rebate from the U.S. Treasury for approximately 35% of the interest costs on the bonds. During 2021 the District refinanced both Build America bonds with a net present savings of over \$10 million for the tax payers of the District. Therefore, after FY2021 the District will no longer receive a Treasury Rebate.

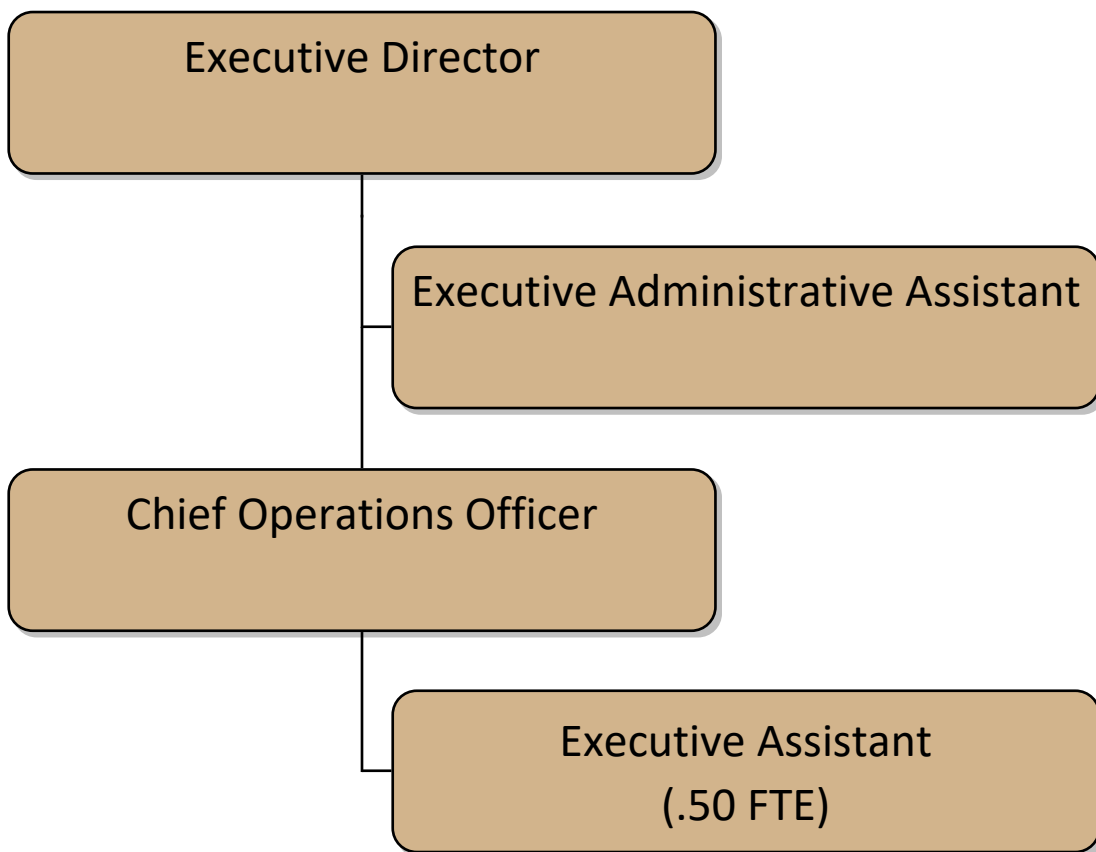
Charges for Services and Sales (3%) – Revenue is realized in the General Fund for marina operations, beer garden revenues, admissions to educational programs, and other recreational activities. Vehicle, Equipment and Information Technology Replacement user fees are also included in this category. The user rate is based on the estimated replacement cost and life cycle of the vehicle or piece of equipment. Revenues are anticipated to increase during 2022 over what was budgeted. The lifting of COVID-19 restrictions have increased revenues much more than was anticipated. The 2023 budget reflects continued demand for activities related to these revenues.

Golf Course Revenues (8%) – As one of the very few activities that was allowed to operate during the pandemic Golf Revenues did very well during 2020. From June through August revenues were up 47% over the same time period the previous year. Activity at the golf courses has remained at this higher rate during 2021 and 2022. Revenues for the 2023 budget are projected to increase over the conservative budget from 2022. There will be a slight increase in fees for the 2023 golf season. The district will continue to promote the golf courses while it increases efficiencies to reduce operating expenses.



LAKE COUNTY FOREST PRESERVE DISTRICT
Fiscal Year 2023
Debt Service Summary

	Outstanding Principal <u>12/31/2022</u>	<u>Additions</u>	Principal Payments	Outstanding Principal <u>12/31/2023</u>	Interest Payments
Debt Service Fund (Major Fund)	\$166,060,000	\$0	\$16,540,000	\$149,520,000	\$5,504,731
Totals	\$166,060,000	\$0	\$16,540,000	\$149,520,000	\$5,504,731



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 31,047 acres comprising a regional system of natural, educational, cultural and outdoor recreational resources.

Key Objectives for 2023

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

FULL-TIME EQUIVALENT (FTE)	2020	2021	2022	2023
General District	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, contractuels and capital plus allocated IMRF and FICA costs. Capital costs presented on these tables do not necessarily include the Capital Improvement Plan (CIP).

2022 Budget	2022 Estimate	2023 Request
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Funding Sources

General Corporate Fund Tax Levy	\$957,688	\$1,018,848	\$800,010
Retirement Fund Tax Levy	95,740	99,450	90,570
Grants and Donations	0	0	1,100,000
Investment Income (General Fund)	445,000	432,000	430,000
Other Revenue	19,000	20,000	19,000
Use of Fund balance	2,111,835	2,124,835	0
Total Funding	3,629,263	3,695,133	2,439,580

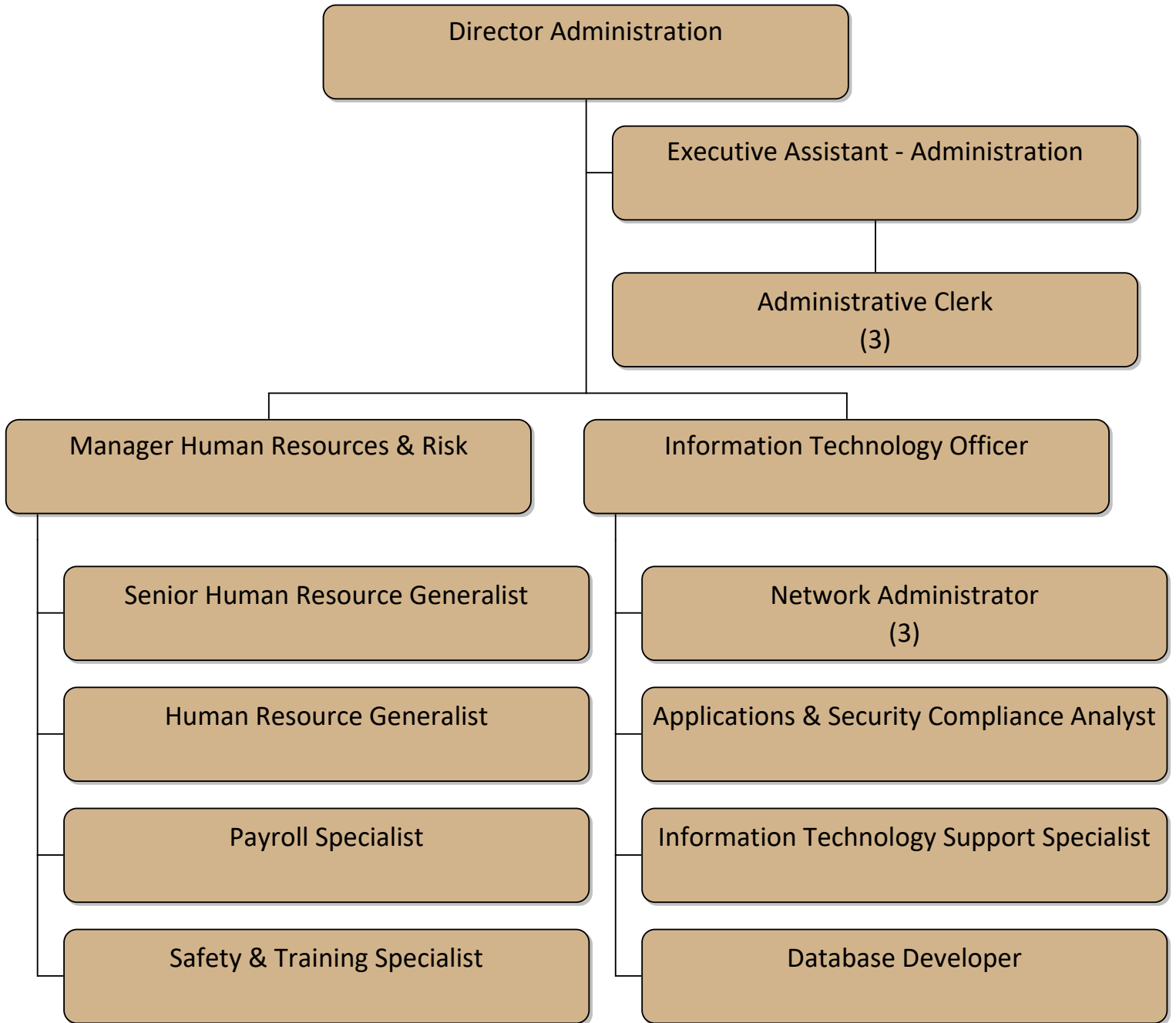
Expenditures

Salaries (3.5 FTE)	628,140	650,070	652,340
Benefits	81,750	65,820	67,740
Payroll taxes and IMRF costs	95,740	99,450	90,570
Commodities	14,750	15,400	15,350
Contractuals	461,780	519,290	511,580
Total Operating Expenses	1,282,160	1,350,030	1,337,580
Capital	2,347,103	2,345,103	1,102,000
Total Expenditures	\$3,629,263	\$3,695,133	\$2,439,580



Budget Request 2023
1000 General Corporate Fund
General District Department

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Estimate</u>	<u>2023</u> <u>Request</u>
Expenditures					
Salaries & Wages	527,971	545,506	543,040	565,070	573,240
Overtime Wages	0	0	0	0	0
Sick Pay Reimbursement	(131)	0	100	100	100
Commissioners Salaries	84,749	84,243	85,000	84,900	79,000
Budgeted Salary Adjustment	0	0	(290,000)	0	(310,000)
Health Insurance	100,499	88,732	81,750	65,820	67,740
Total	713,088	718,481	419,890	715,890	410,080
Office Supplies	2,675	3,826	2,400	3,000	3,000
Furniture & Equipment	0	0	300	300	300
Books, Periodicals, Manuals	0	0	0	50	0
Postage	260	745	650	650	650
Operating Supplies	51,777	13,339	11,400	11,400	11,400
Total	54,712	17,910	14,750	15,400	15,350
Legal Fees	345,446	352,555	270,000	300,000	300,000
Consulting Fees	7,936	158,593	66,250	83,000	83,000
Advertising	0	0	0	0	0
Printing	581	579	1,000	1,000	1,000
Dues & Subscriptions	10,189	8,048	11,490	11,190	11,490
Telephone	1,448	1,672	1,550	2,240	2,000
Equipment Rental	0	0	0	0	0
IT Replacement Charge	13,330	14,360	11,650	11,650	13,250
Legislative Expenses	25,300	29,903	36,600	37,600	37,600
Professional Development	1,014	219	3,500	3,000	3,500
Mileage Reimbursement	0	139	200	100	200
Fees to County	37,029	17,228	37,460	37,030	37,460
Miscellaneous Contractuals	31,121	19,725	17,100	27,500	17,100
Total	473,394	603,021	456,800	514,310	506,600
Total Operating Expenses	1,246,174	1,344,392	896,420	1,250,580	937,010
Capital					
Improvements to Buildings	0	0	188,268	188,268	0
Capital Imprvmnts-Preserves	128,801	706,099	4,118,538	4,120,188	1,807,405
Bridges and Trails	0	0	0	0	0
Miscellaneous Capital	0	0	2,000	0	2,000
Total Capital	128,801	706,099	4,308,806	4,308,456	1,809,405
Total Expenditures	1,374,975	2,050,491	5,205,226	5,559,036	2,746,415



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, network security, installation and support of data communication and telecommunication services, provision of technical expertise and support on all products and services, and evaluation and implementation of new technologies.

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

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

Key Objectives for 2023

- Continue to enhance and expand the District-wide mECO software application.
- Refine District Cybersecurity initiatives while implementing new software initiatives, including Microsoft Office 365 and Hyland Document and Agenda Management Upgrades.
- Upgrade legacy wireless system at District locations.
- Continue to innovate Human Resources processes and benefit offerings to expand the reach of the division and the attraction of the District as an employer of choice. Continue to work with the District’s Diversity Committee on piloting the career exploration program in the Education Department. Focus on introducing underserved Lake County youth to career opportunities within the District.
- Continue to strengthen the District’s network infrastructure, focusing on standardization, documentation and performance enhancement. Add redundancy for business resumption.
- Continue staff and organizational development focusing on Diversity, Equity and Inclusion.

PERFORMANCE MEASUREMENTS	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED
Employment Applications Received	1,791	2,431	1,100	1,300
IT Help Desk Tickets - Opened/Closed	1,344/1,317	1,414/1,418	1,444/1,448	1,150/1495

FULL TIME EQUIVALENT (FTE)	2020	2021	2022	2023
Administration Department	16	16	16	17

2022 Budget	2022 Estimate	2023 Request
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Funding Sources

General Corporate Fund Tax Levy	\$ 2,219,245	\$1,749,690	\$ 2,323,430
Retirement Fund Tax Levy	228,850	225,560	232,590
Insurance Fund Tax Levy	1,491,070	1,491,070	624,380
Investment Income (Insurance & IT Funds)	40,850	48,500	41,600
Other Revenue	46,520	20,060	24,000
IT Improvements Funding	285,900	285,900	316,870
Use of Insurance Fund balance	17,122	225,260	855,109
Total Funding	4,329,557	4,046,040	4,417,979

Expenditures

Salaries (17.00 FTE)	1,370,230	1,350,770	1,512,940
Benefits	288,080	269,610	313,670
Payroll taxes and IMRF costs	228,850	225,560	232,590
Commodities	230,705	207,215	226,960
Contractuals	1,875,009	1,717,495	1,729,669
Total Operating Expenses	3,992,874	3,770,650	4,015,829
Capital	336,683	275,390	402,150
Total Expenditures	\$4,329,557	\$4,046,040	\$4,417,979

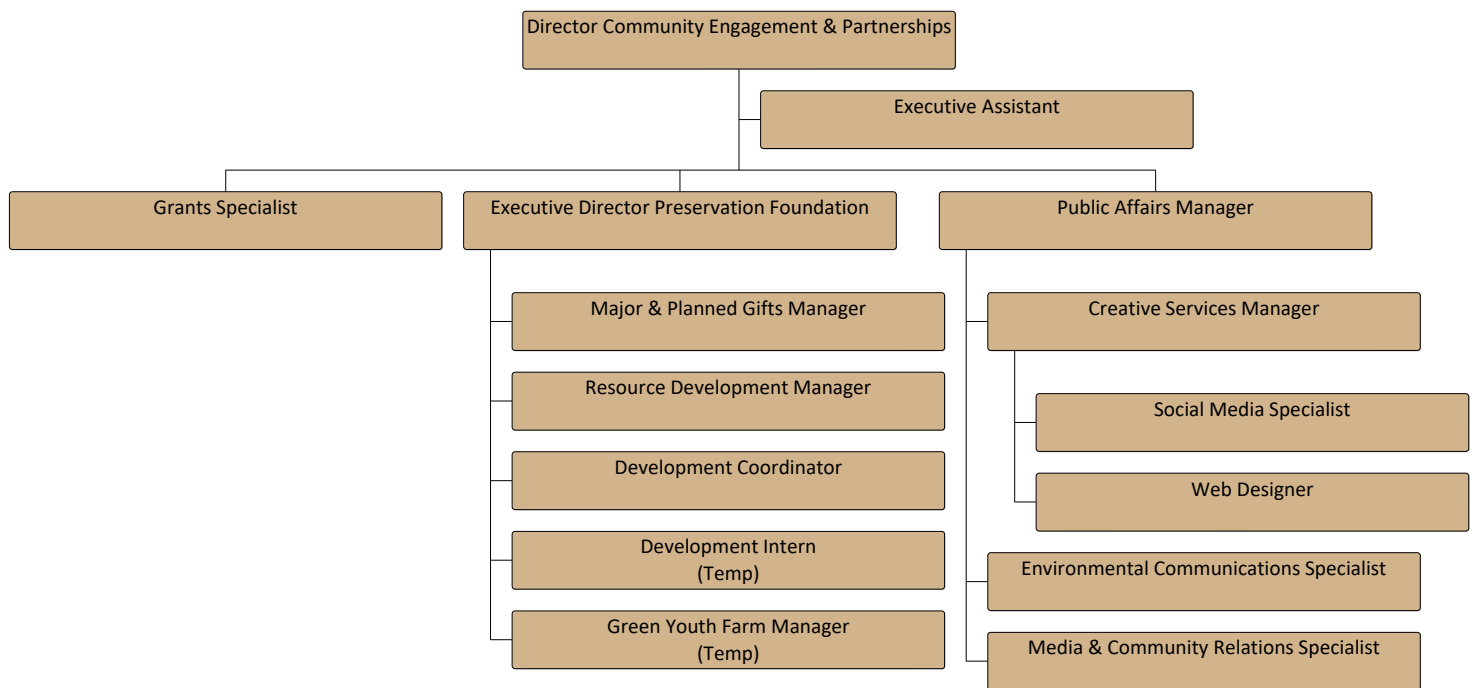


	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Estimate</u>	<u>2023</u> <u>Request</u>
Expenditures					
Salaries & Wages	1,114,880	1,135,380	1,166,330	1,178,550	1,315,110
Overtime Wages	2,935	545	0	500	0
Sick Pay Reimbursement	2,418	4,601	5,000	5,000	5,000
Health Insurance	202,814	240,194	252,840	247,910	287,890
Total	1,323,047	1,380,720	1,424,170	1,431,960	1,608,000
Office Supplies	1,334	1,700	2,700	2,100	2,700
Software	8,500	3,705	7,000	24,200	14,000
Computer Hardware	3,979	9,559	12,500	10,500	10,500
Books, Periodicals, Manuals	0	0	0	0	0
Postage	958	1,135	1,550	1,100	1,400
Equipment Maint. Supplies	2,275	4,040	3,000	3,000	3,000
Operating Supplies	1,859	1,797	2,330	1,730	2,330
Employee Recognition	13,211	24,322	57,040	25,000	35,680
Total	32,116	46,258	86,120	67,630	69,610
Legal Fees	50,538	89,125	55,000	65,180	55,000
Computer Fees & Services	90,700	89,965	115,950	100,745	115,960
Consulting Fees	20,080	118,920	138,850	89,520	77,200
Advertising	132	964	1,500	1,500	1,500
Printing	277	800	450	250	450
Dues & Subscriptions	4,364	2,784	3,380	3,180	2,980
Telephone	67,142	52,897	76,270	76,580	78,220
Online Communications	76,581	73,167	92,700	92,700	10,500
Repairs & Maint. Equipment	16,970	8,438	23,550	19,900	23,200
Equipment Rental	1,031	1,047	1,080	1,080	1,080
IT Replacement Charge	55,105	59,790	48,380	48,380	36,670
Certifications and Education	0	626	340	340	1,710
Professional Development	6,529	8,325	26,250	35,400	29,550
Mileage Reimbursement	23	42	200	100	200
Fees to County	1,276	0	1,350	1,350	0
Miscellaneous Contractuals	55,504	56,044	59,000	59,000	61,000
Total	446,252	562,934	644,250	595,205	495,220
Total Operating Expenses	1,801,510	1,989,912	2,154,540	2,094,795	2,172,830
Capital					
Computer Hardware	0	0	0	0	0
Computer Software	0	0	0	0	11,700
Total Capital	0	0	0	0	11,700
Total Expenditures	1,801,510	1,989,912	2,154,540	2,094,795	2,184,530



Budget Request 2023
 2300 Insurance Fund
 Administration Department

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Estimate</u>	<u>2023</u> <u>Request</u>
Expenditures					
Salaries & Wages	191,302	158,598	198,270	166,060	192,200
Overtime Wages	111	16	0	30	0
Sick Pay Reimbursement	632	1,988	630	630	630
Health Insurance	9,009	15,397	35,240	21,700	25,780
Total	201,054	175,999	234,140	188,420	218,610
Software	0	0	0	0	2,400
Operating Supplies	42,795	58,124	77,000	72,000	77,000
Total	42,795	58,124	77,000	72,000	79,400
Legal Fees	0	0	2,500	0	2,500
Consulting Fees	17,675	16,775	13,000	13,000	13,000
Dues & Subscriptions	389	190	1,350	1,150	1,150
Liability Insurance	110,736	110,655	117,400	112,520	115,890
Workers Compensation Ins.	344,777	323,096	337,080	322,740	332,420
Property Insurance	216,840	216,012	227,600	218,800	225,359
State Unemployment Ins.	33,954	18,861	50,000	50,000	50,000
Other Insurance	75,111	77,924	102,600	102,600	107,120
Telephone	926	703	1,000	890	900
Loss Prevention and Reduction	62,611	65,418	118,909	103,100	101,720
IT Replacement Charge	2,160	1,550	1,320	1,320	1,120
Professional Development	814	1,750	5,000	3,620	6,150
Mileage Reimbursement	98	0	250	150	250
Pre-Employment Physicals	2,177	24,786	67,150	43,500	74,150
Miscellaneous Contractuals	16,001	20,471	76,700	40,000	76,850
Total	884,269	878,191	1,121,859	1,013,390	1,108,579
Total Operating Expenses	1,128,118	1,112,314	1,432,999	1,273,810	1,406,789
Capital					
Computer Hardware	0	0	0	0	0
Computer Software	0	0	0	0	0
Miscellaneous Capital	23,562	20,704	102,293	41,000	100,000
Total Capital	23,562	20,704	102,293	41,000	100,000
Total Expenditures	1,151,680	1,133,018	1,535,292	1,314,810	1,506,589





Community Engagement & Partnerships Department – General Program Statement

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

Public Affairs Division – Program Statement

The Public Affairs Division provides information about the Lake County Forest Preserves through communication tools and marketing strategies designed to foster a positive public image and inspire Lake County residents to interact with and support their forest preserves. This division promotes work of the District and Preservation Foundation through a mobile-responsive website at www.LCFPD.org, *Horizons* quarterly magazine, media relations, social media platforms, environmental communications, advertisement campaigns, and associated tools. 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 land and facility improvement projects. Environmental communication and conservation education efforts build increased awareness, engagement and public understanding of nature preservation and habitat restoration initiatives among preserve visitors, neighbors, and local communities and partners. Additionally, public relations, brand oversight, graphic design, photography, and videography are provided to promote the work of all departments, as well as Preservation Foundation fundraising efforts and community campaigns.

Non-tax revenues are supported through this Division’s ongoing promotion of the website, which generates more than 430 sales orders valued at \$30,500.00 each month. Additional revenues are generated through marketing and advertising of the Beer Garden and marina at Independence Grove Forest Preserve, Fox River Preserve and Marina, three golf courses, and the Bess Bower Dunn Museum of Lake County (Dunn Museum).

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

Key Objectives for 2023

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

- **Branding & Messaging:** Design and communicate focused public awareness messages through *Horizons* feature articles, media coverage, website content, and social media posts that inspire people to interact with and support their forest preserves. Organize an internal cross-departmental team that actively scans and improves applications of the District brand. The Public Affairs team will work across departments to refine secondary brand logos, exterior signs and branded apparel, and ensure consistent brand application across all assets, communications, and landscapes.
- **Media and Community Relations:** Build upon media strategies that strengthen our presence in the community and draw broader connections between District objectives and regional initiatives. Build awareness of the District’s mission, with special focus on the Preservation Foundation and its Endowment Campaign, promotion of fundraising opportunities, community events, preserve improvements, specifically the Ryerson Conservation Area net-zero facility and water resource projects. Continue guest writing the successful twice-monthly Daily Herald column in the Neighbor section.

- **Geographic Information System (GIS) Technologies:** Work collaboratively with Planning and Land Preservation staff to improve existing and to develop and launch interactive maps and customer interfaces using Esri and beacon technology.
- **Conservation Initiatives:** Work collaboratively with Natural Resources, Operations, Development and Executive staff to promote strategic partnerships and broaden awareness and public understanding of large-scale natural resource management and conservation education initiatives, especially among preserve neighbors and visitors, through public information efforts that focus on nature-based solutions for climate resiliency, water resources, data-driven precision conservation, the Green Infrastructure Model and Strategy, and buckthorn eradication outreach and support. Employ dronography, photography and videography to capture the progress of large-scale projects and tell scientific stories in an engaging, relatable way to broad audiences.
- **Education and Recreation Initiatives:** Promote nature and history education programs, summer programs, Dunn Museum special exhibitions, school and scout offerings and new outreach efforts. Expand communications that promote forest preserves as a fitness and recreation destination for physical and mental wellness. Broaden conversations with diverse audiences to increase awareness and motivate them to actively use forest preserves, participate in programs and become a volunteer or donor. Market 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 Content and Design Administration:** Oversee content management and design for the District’s public website at www.LCFPD.org. Create content driven by Road Map to 2025 priorities, monitor site metrics and analyze to improve usability. Monitor e-commerce content to ensure efficient and successful customer experiences. Increase website revenue from online sales of programs, shelter rentals and permits by continually driving traffic to the website through all available communication and marketing channels. Enhance digital capabilities and incorporate emerging technologies that automate and support core functions and create internal efficiencies.
- **Employee Intranet:** Enhance content and design for the employee intranet, FERN. Add new forms and functionality to improve the methods of gathering and replying to employee requests. Ensure legal requirements for Human Resources postings are met, which supports the Strategic Plan’s Leadership objective.
- **Americans with Disabilities Act (ADA) Initiative:** Continue to implement recommendations for communications, website, signs, and other elements from phase one of ADA improvements according to plan requirements. Serve on the ADA signage team to ensure District signage meets ADA and brand requirements.
- **Horizons Magazine:** Grow distribution to increase public awareness of the Forest Preserves and opportunities to give. Align editorial content with Road Map to 2025 strategic priorities, such as increasing countywide awareness of the Preservation Foundation, climate adaptation and mitigation actions, stewardship of healthy landscapes and strengthening connections and understanding of the relationship between public access and physical and mental wellness of Lake County’s residents.
- **Special Park Districts Forum:** Provide marketing support to ensure the success of the 2023 event, including driving registration, associated merchandise and logistics for attendees. Collaborate with wider forum planning teams and leadership staff.

CALENDAR YEAR	2020	2021	2022	2023
Communication Insights	ACTUAL	ACTUAL	ESTIMATED*	PROJECTED*
Website LCFPD.org				
<i>Website Unique Visitors¹</i>	1,332,000	1,340,000	1,500,000	1,750,000
<i>Total Sales Revenue</i>	\$610,055	\$740,000	\$899,000	\$1,000,000
<i>Total Number of Orders</i>	11,746	13,900	15,875	18,000
Horizons²				
<i>Annual Total Mailed</i>	125,536	127,631	147,208	158,000
<i>Annual Total Printed</i>	143,500	146,658	152,000	168,000
<i>Online Flipbook Reads / Impressions</i>	1,859 / 10,599	5,470 / 56,666	6,218 / 86,598	7,000 / 90,000
E-newsletters				
<i>Total Subscribers³</i>	40,323	47,200	45,115	50,000
Facebook				
<i>Followers</i>	14,698	16,650	19,301	21,000
<i>Total Reach</i>	1,062,151	2,440,000	1,852,926	2,000,000
Flickr				
<i>Total Photos Uploaded by Members⁴</i>	13,303	13,400	13,900	14,300
Instagram				
<i>Reach</i>	70,843	84,000	107,940	120,000
<i>Followers</i>	4,531	5,970	7,300	8,300
Lake County Nature Blog				
<i>Views</i>	13,800	13,000	13,400	14,000
<i>Visitors</i>	9,403	9,400	10,400	11,400
LinkedIn⁵				
<i>Followers</i>	1,459	1,670	2,194	2,500
<i>Unique visitors</i>	734	821	942	1,000
Podcast: Words of the Woods				
<i>Total Plays⁶</i>	2,546	3,200	5,000	6,000
Twitter				
<i>Engagement</i>	2,400	3,200	2,100	4,000
<i>Followers</i>	6,460	7,800	8,100	9,000
YouTube				
<i>Total Views</i>	38,144	175,000	24,603	50,000

* *Estimate* column reflects insights from July 1, 2021 to June 30, 2022 due to the timing of this publication. *Projected* column predicts 2023 fiscal year.

¹ Website unique visitors indicates the number of unique users to the site within the selected date range. Includes both new and returning users.

² Horizons online flipbook reads/impressions fluctuate as online readers discover the publication. Horizons printed/mailed totals are for calendar year issues in chronological order starting with spring, summer, fall and winter. Spring and Summer issues were combined in 2022.

³ Public Affairs staff communicates via email to three distribution lists: Primary LCFPD list (26,293 subscribers), golf list (18,812 subscribers), and media list (140 reporters).

⁴ Flickr photos are a moment in time measurement; a selected date range measurement is not available.

⁵ A defined social strategy using LinkedIn as a tool for community and media relations and career recruitment marketing was added in 2020.

⁶ Podcast plays are a moment in time measurement; a selected date range measurement is not available. Season 1 launched fall 2019. Season 4 is in production.

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, 2022, the division has raised \$28,950,290 in cash and in-kind contributions, a 423% 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 2023

- Continue “quiet” phase and begin planning for the public 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 three to five 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 \$1,000.00 or more annually to the Annual Fund or specific priorities of the District.
- Working with the Development Committee, develop and implement a Preservation Foundation ambassador 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, 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 with support from new vendor, FreeWill, 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	2021 Actual	2022	2023 Projected
Annual Fund	\$210,808	\$198,000	\$200,000
<i>Solicitations</i>	65,000	50,000	50,000
<i>Number of Gifts</i>	896	750	750
<i>Average Gift Size</i>	\$235	\$264	\$265
Temporarily (Program) Restricted	\$3,040,000	\$1,340,000	\$1,500,000
Permanently Restricted	\$173,000	\$3,000,000	\$6,000,000
Planned Giving			
<i>Planned Giving Inquiries & Visits</i>	10	15	40
<i>Planned Giving Intenions & Identifications</i>	20	25	40
<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	5,000
<i>E-marketing Pieces Mailed</i>	4,500	4,750	25,000
Total Fundraising Revenue	\$3,423,808	\$4,538,000	\$7,700,000
Engagement Activity			
New Donors	485	500	800
Cultivation and Stewardship Events	10	20	25
Board/Committee Recruitment	2	2	5

Endowment Campaign					
Approved Gift Table		As of 6/30/2022			
Range	Number of Gifts Needed	Number of Gifts Received	% of Goal	Total Raised (Cash and Pledges)	% of Goal
\$2,500,000+	1				
\$1,000,000 - \$2,499,999	3	1	33%	\$1,000,000	33%
\$500,000 - \$999,999	6	3	50%	\$1,500,000	50%
\$250,000 - \$499,999	10				
\$100,000 - \$249,999	20	3	15%	\$323,069	16%
\$50,000 - \$99,999	20	1	5%	\$50,000	5%
\$25,000 - \$49,999	100	4	4%	\$100,000	4%
\$10,000 - \$24,999	200	5	3%	\$50,000	3%
\$5,000 - \$9,999	200	13	7%	\$77,242	8%
\$1,000 - \$4,999	200	38	19%	\$93,750	47%
\$250	600	38	6%	\$12,900	9%
Gifts below \$249	1,500	79	5%	\$6,655	4%
Total	2,860	185	6%	\$3,213,616	16%

FULL TIME EQUIVALENT (FTE)	2020	2021	2022	2023
Community Engagement & Partnerships	11.5	11.5	13	13.38



2022 Budget	2022 Estimate	2023 Request
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Funding Sources

General Corporate Fund Tax Levy	\$1,908,916	\$1,504,393	\$1,956,060
Retirement Fund Tax Levy	184,900	146,950	170,680
Other Revenue	40	-	-
Total Funding	2,093,856	1,651,343	2,126,740

Expenditures

Salaries (13.38 FTE)	1,092,160	867,990	1,094,830
Benefits	249,160	114,030	206,980
Payroll taxes and IMRF costs	184,900	146,950	170,680
Commodities	100,540	101,225	114,110
Contractuals	467,096	421,149	540,140
Total Operating Expenses	2,093,856	1,651,343	2,126,740
Capital	0	0	0
Total Expenditures	\$2,093,856	\$1,651,343	\$2,126,740

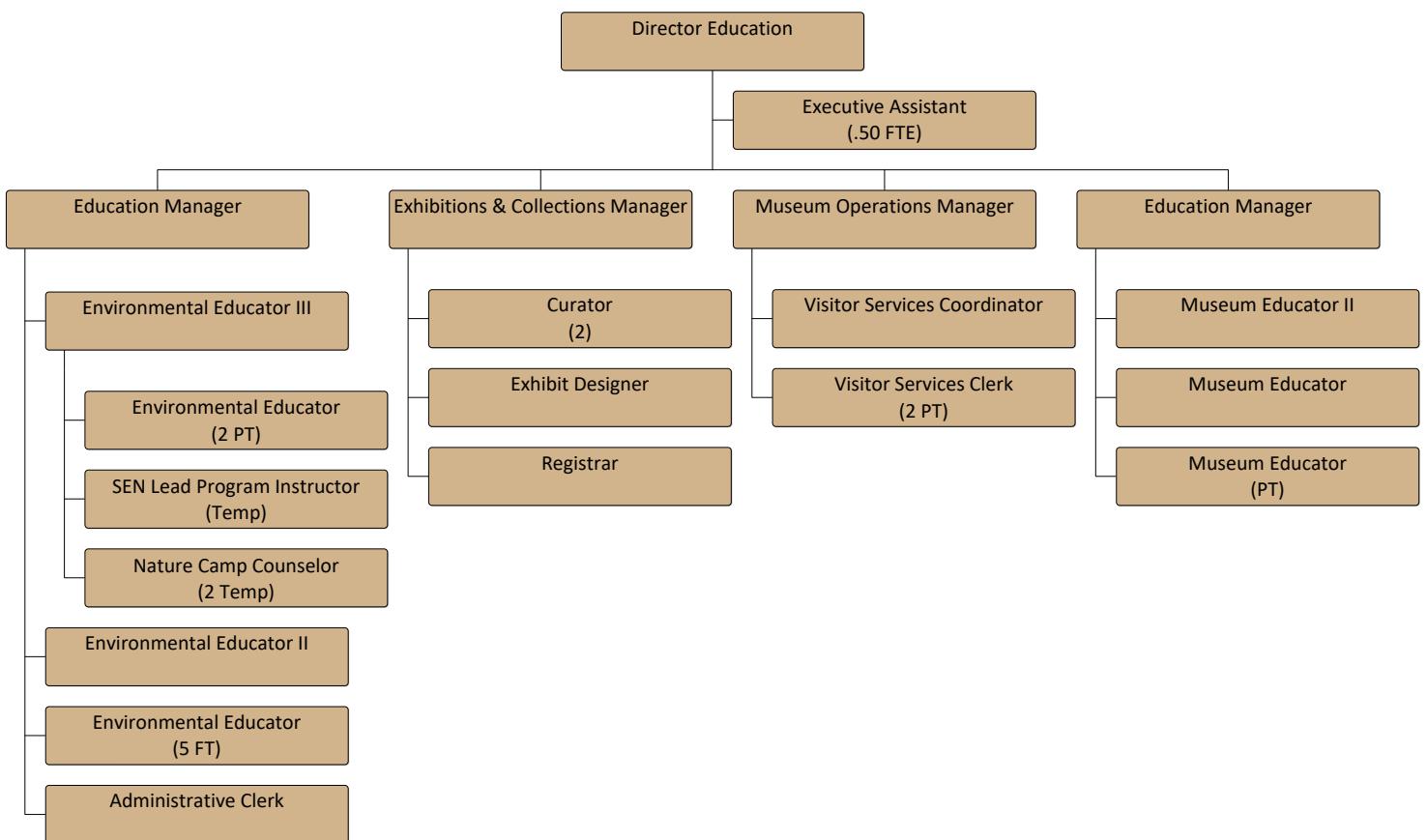


Budget Request 2023
1000 General Corporate Fund
Community Engagement & Partnerships

Expenditures	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Request
Personnel					
Salaries & Wages	952,169	784,644	1,091,460	866,320	1,080,070
Part Time Wages	44,434	42,323	0	1,670	14,060
Overtime Wages	1,122	686	700	0	700
Sick Pay Reimbursement	2,084	14,169	0	0	0
Health Insurance	158,679	137,069	249,160	114,030	206,980
Total Personnel	1,158,488	978,891	1,341,320	982,020	1,301,810
Commodities					
Office Supplies	1,147	1,888	3,000	3,020	3,000
Digital Supplies	2,154	2,688	2,300	2,300	0
Computer Hardware	0	169	4,080	3,938	0
Postage	52,081	65,856	76,990	77,017	100,810
Operating Supplies	2,195	3,518	7,000	7,150	10,300
Total Commodities	57,577	74,119	93,370	93,425	114,110
Contractuals					
Computer Fees & Services	28,959	25,701	24,330	22,364	109,990
Consulting Fees	59,742	70,467	121,119	121,119	64,300
Advertising	18	1,462	2,000	1,555	71,000
Printing	76,496	77,185	117,970	117,970	160,970
Photography Services	4,553	3,500	5,000	5,000	0
Dues & Subscriptions	2,379	4,620	3,370	5,354	20,650
Telephone	5,584	4,584	8,200	5,330	7,040
Online Communications	15,819	11,875	21,010	21,010	0
Vehicle Replacement Charge	0	0	0	0	0
IT Replacement Charge	18,870	20,440	17,630	17,630	17,090
Professional Development	1,750	2,199	13,800	11,250	17,400
Mileage Reimbursement	156	97	550	450	400
Miscellaneous Contractuals	36,166	60,819	132,117	92,116	71,300
Total Contractuals	250,492	282,949	467,096	421,149	540,140
Total Operating Expenses	1,472,413	1,339,283	1,908,956	1,504,393	1,956,060

Private Donations & Sponsorship Revenue from the Preservation Foundation *	\$1,306,504	\$3,589,786	\$2,428,575	\$4,538,000	\$7,700,000
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* Funds are distributed throughout the budget as Donations and Grant Revenue



General Program Statement

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

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

The nationally accredited Bess Bower Dunn Museum of Lake County reaches diverse audiences in response to community demand. The museum cares for over 20,000 historic objects and 1,000 linear feet of archival material. Museum staff use these collections to conduct original research, provide public research services, develop interactive exhibitions, and offer educational programming through field trips, 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 2023

- All operations will be completed in a manner that provides a safe and healthy experience for visitors, program participants, volunteers, and staff for the duration of the pandemic and beyond.
- 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.
- Expand opportunities for classroom teachers to learn about the education resources offered by the District.
- 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 Preserves' natural resource management efforts, especially among preserve neighbors and visitors, through programming, special events and volunteer projects focusing on potential public health issues, invasive species, living with wildlife and habitat restoration.
- Continue hosting high-quality special exhibitions at the Dunn Museum, including both national touring exhibitions and original exhibitions curated by District staff using the Dunn Museum collections. The current schedule for 2023 includes the national touring *Through Darkness into Light: Photographs Along the Underground Railroad*; *The History of Beer and Brewing in Lake County*; and *Dinosaurs: Fossils Exposed*. Continue the promotion and booking of the travelling exhibition, *Marvelocity: The Art of Alex Ross, Bill Sienkiewicz: Pop Culture Revolution* and *On to 2050*.

- Continue to develop content for the DunnTV YouTube channel as a means to increase outreach to communities throughout Lake County and beyond.
- Continue the successful USG Corporation Thursday night programming.
- 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, Adlai E. Stevenson II Home, Bonner Heritage Farm, Ryerson Woods, Independence Grove and Greenbelt Forest Preserves by offering a variety of programs to engage diverse audiences.
- Continue to offer programs at Ryerson Woods during the construction of the new education facility.
- Develop and offer new education programming focusing on the sustainability features of the new Education Center at Ryerson Woods, including an opening event.
- Broaden native landscaping program offerings to broader our audience reach and increase the use of native plants on non-Forest Preserve properties.
- Represent all aspects of the Education Department activities and processes at the 2023 Special Park Districts Forum, being hosted the District.

Education Performance Measurements	2020 * ACTUAL	2021* ACTUAL	2022 * ESTIMATED	2023 * PROJECTED
School Group Attendance				
Environmental Education	6,125	8,298	12,000	15,000
History/Cultural Education	1,336	1,778	6,000	7,000
Other Program/Event				
Environmental Education	4,615	5,731	13,000	13,000
History/Cultural Education	1,705	3,360	3,500	6,000
Bess Bower Dunn Museum				
Museum General Admissions	2,712	8,057	14,000	12,000
Collections Customers Served	280	343	350	350
Illinois Digital Archives Page	22,961	21,400	25,000	25,000
Blog Page Views	70,657	75,000	75,000	75,000
Dunn TV Views (Subscribers)	**	10,900	10,000	10,000
Virtual Exhibit Views	**	10,899	7,500	10,000
Traveling Exhibit Attendance	**	**	12,000	15,000
Ryerson Welcome Center	1,478	3,249	9,000	11,000
Volunteer Hours				
Environmental Education	2,558	1,100	1,750	2,000
History/Cultural Education	510	100	100	400

* impacted by COVID-19 pandemic

** programs did not exist

FULL-TIME EQUIVALENT (FTE)	2020	2021	2022	2023
EDUCATION DEPARTMENT	24.35	23.05	23.64	23.69

2022 Budget	2022 Estimate	2023 Request
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Funding Sources

General Corporate Fund Tax Levy	\$2,332,622	\$2,052,324	\$2,258,710
Retirement Fund Tax Levy	276,740	251,050	285,580
Grants and Donations	33,500	53,100	63,500
Land and Building Rentals	3,500	2,100	2,000
Charges for Service and Sales	62,650	84,250	60,600
Programs and Admissions	114,650	115,921	95,140
Other Revenues	36,910	49,030	45,700
Total Funding	2,860,572	2,607,775	2,811,230

Expenditures

Salaries (23.69 FTE)	1,634,590	1,482,865	1,686,850
Benefits	318,270	303,920	337,120
Payroll taxes and IMRF costs	276,740	251,050	285,580
Commodities	100,634	101,582	99,920
Contractuals	522,738	468,358	381,760
Total Operating Expenses	2,852,972	2,607,775	2,791,230
Capital	7,600	0	20,000
Total Expenditures	\$2,860,572	\$2,607,775	\$2,811,230



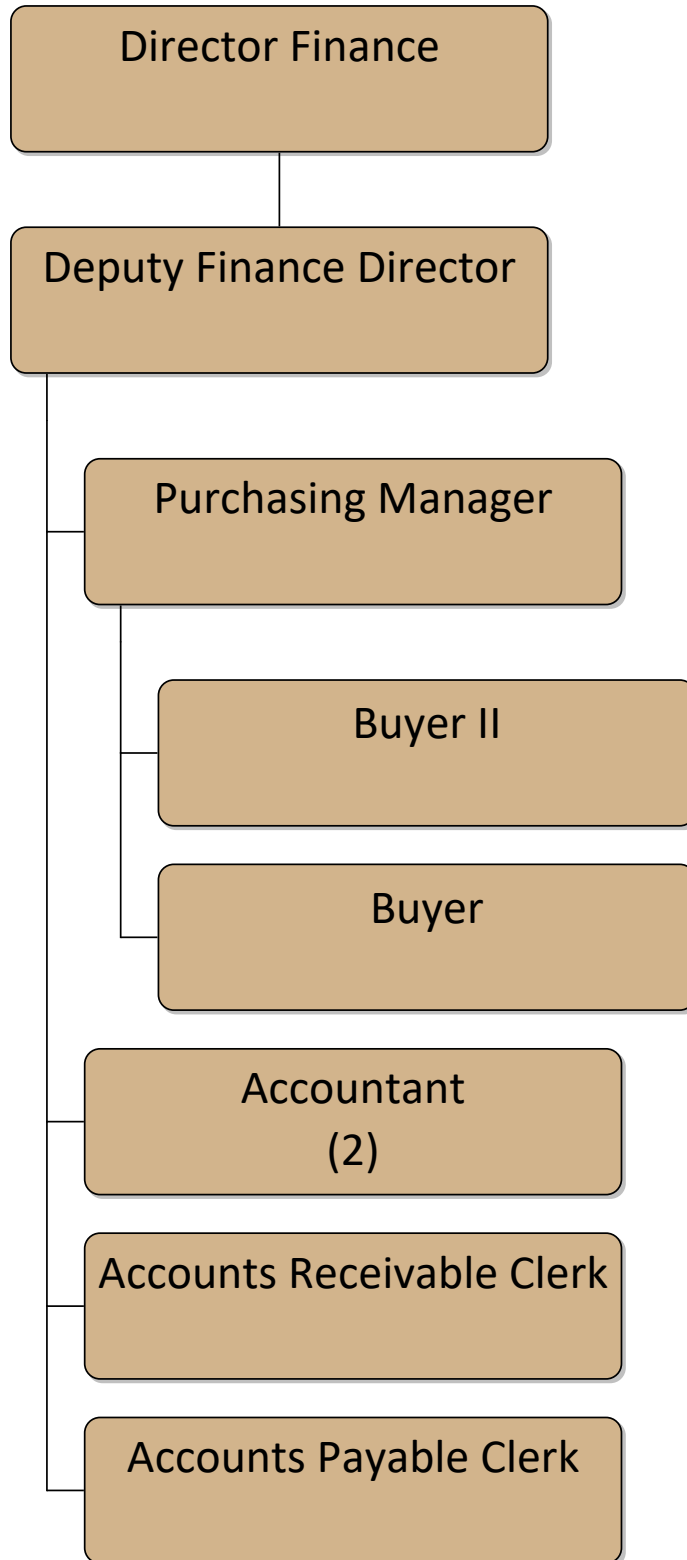
	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Estimate</u>	<u>2023</u> <u>Request</u>
Expenditures					
Personnel					
Salaries & Wages	994,287	991,895	825,810	842,110	881,850
Part Time Wages	54,011	54,897	81,190	80,630	94,290
Overtime Wages	0	79	0	600	0
Sick Pay Reimbursement	1,047	3,059	950	950	950
Health Insurance	212,205	216,363	178,700	190,080	190,510
Total Personnel	1,261,550	1,266,293	1,086,650	1,114,370	1,167,600
Commodities					
Office Supplies	302	565	2,170	1,520	2,890
Furniture & Equipment	1,111	0	0	0	0
Books, Periodicals, Manuals	0	38	250	250	250
Postage	10,631	5,779	10,944	10,675	800
Uniforms	45	6,908	3,130	3,130	3,230
Operating Supplies	17,735	24,182	28,290	30,300	30,300
Total Commodities	29,824	37,472	44,784	45,875	37,470
Contractuals					
Merchant Credit Card Fees	1,846	8,710	4,500	3,500	4,500
Advertising	4,611	10,107	13,200	14,420	400
Printing	7,614	7,872	19,947	19,947	240
Dues & Subscriptions	700	1,374	1,530	1,795	1,710
Licenses & Permits	423	798	0	51	0
Natural Gas	1,174	1,107	1,220	1,200	1,220
Electricity	9,870	9,381	11,330	8,900	8,900
Telephone	22,420	18,261	23,020	11,590	11,900
Water & Sewer	285	369	400	735	760
Pest Control	240	109	180	180	180
Repairs & Maint. Building	7,233	9,896	11,960	9,900	11,960
Repairs & Maint. Equipment	0	0	200	0	200
Equipment Rental	953	1,853	1,200	1,200	1,200
Vehicle Replacement Charge	4,540	10,180	4,900	4,900	4,900
IT Replacement Charge	21,390	22,230	19,200	19,200	20,600
Certifications and Education	387	412	910	940	620
Professional Development	2,097	8,567	11,730	11,795	14,500
Mileage Reimbursement	692	1,481	1,600	1,400	1,800
Miscellaneous Contractuals	18,741	19,341	35,850	43,600	35,080
Total Contractuals	105,216	132,048	162,877	155,253	120,670
Total Operating Expenses	1,396,590	1,435,813	1,294,311	1,315,498	1,325,740



	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Estimate</u>	<u>2023</u> <u>Request</u>
Expenditures					
Personnel					
Salaries & Wages	364,433	365,311	646,530	504,490	661,720
Part Time Wages	29,710	34,290	80,110	45,200	48,040
Overtime Wages	0	0	0	265	0
Sick Pay Reimbursement	0	675	0	8,620	0
Health Insurance	81,394	83,397	139,570	113,840	146,610
Total Personnel	475,537	483,673	866,210	672,415	856,370
Commodities					
Office Supplies	305	1,065	1,250	1,250	1,250
Computer Hardware	74	0	0	0	0
Books, Periodicals, Manuals	69	215	250	250	250
Postage	319	1,849	1,100	5,800	1,100
Uniforms	0	94	1,300	1,200	1,300
Operating Supplies	24,524	23,523	32,250	26,727	37,450
Cost of Goods Sold	3,697	8,674	19,500	20,500	20,500
Total Commodities	28,988	35,420	55,650	55,727	61,850
Contractuals					
Computer Fees & Services	10,938	7,568	11,840	8,600	12,440
Merchant Credit Card Fees	0	0	300	8,000	8,000
Advertising	10,140	47,909	92,491	50,000	900
Printing	1,070	36,428	21,300	20,500	1,300
Photography Services	1,000	0	1,000	1,000	1,500
Dues & Subscriptions	3,808	3,453	4,010	4,030	4,190
Electricity	76,486	74,759	87,500	75,000	76,500
Telephone	5,383	5,040	6,000	7,590	7,820
Pest Control	660	582	660	700	660
Repairs & Maint. Building	13,528	20,774	22,320	22,150	22,320
Repairs & Maint. Equipment	87	0	0	0	0
Equipment Rental	1,118	982	2,730	2,220	3,060
Vehicle Replacement Charge	2,030	2,030	2,030	2,030	2,030
IT Replacement Charge	20,080	21,250	18,480	18,480	20,830
Professional Development	2,826	4,040	11,750	17,050	12,410
Mileage Reimbursement	172	2	450	300	500
Miscellaneous Contractuals	31,181	43,205	54,650	48,700	61,500
Total Contractuals	180,507	268,022	337,511	286,350	235,960
Total Operating Expenses	685,032	787,115	1,259,371	1,014,492	1,154,780
Capital					
Office Equipment	0	0	0	0	0
Computer Hardware	0	0	0	0	0
Miscellaneous Capital	0	0	7,600	0	20,000
Total Capital	0	0	7,600	0	20,000
Total Expenditures	685,032	787,115	1,266,971	1,014,492	1,174,780



	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2022</u> <u>Estimate</u>	<u>2023</u> <u>Request</u>
Expenditures					
Commodities					
Operating Supplies	0	0	200	0	0
Total Commodities	0	0	200	0	0
Contractuals					
Dues & Subscriptions	0	0	100	100	0
Licenses & Permits	0	0	200	200	200
Natural Gas	2,182	3,023	2,960	4,820	4,920
Electricity	2,793	4,001	2,950	5,060	5,160
Telephone	2,456	2,480	2,610	2,520	2,550
Pest Control	720	533	780	780	800
Repairs & Maint. Building	0	760	5,000	500	5,000
IT Replacement Charge	1,250	1,250	1,250	1,250	0
Miscellaneous Contractuals	0	0	500	0	500
Total Contractuals	9,401	12,047	16,350	15,230	19,130
Total Operating Expenses	9,401	12,047	16,550	15,230	19,130



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 2023

- 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	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATED	2023 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	0	2	0	0

(1) Highest rating

FULL TIME EQUIVALENT (FTE)	2018/19	2020	2021	2022
Finance Department	9	9	9	9



2022 Budget	2022 Estimate	2023 Request
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Funding Sources

General Corporate Fund Tax Levy	\$1,379,130	\$1,136,711	\$1,238,840
Retirement Fund Tax Levy	143,420	109,580	117,130
Investment Income (Audit Fund)	1,500	1,500	1,500
Use of Audit Fund balance	-	-	53,610
Total Funding	1,524,050	1,247,791	1,411,080

Expenditures

Salaries (9.00 FTE)	851,530	651,670	756,340
Benefits	159,340	115,590	157,920
Payroll taxes and IMRF costs	143,420	109,580	117,130
Commodities	7,050	6,100	7,650
Contractuals	356,910	359,051	372,040
Total Operating Expenses	1,518,250	1,241,991	1,411,080
Capital	5,800	5,800	0
Total Expenditures	\$1,524,050	\$1,247,791	\$1,411,080

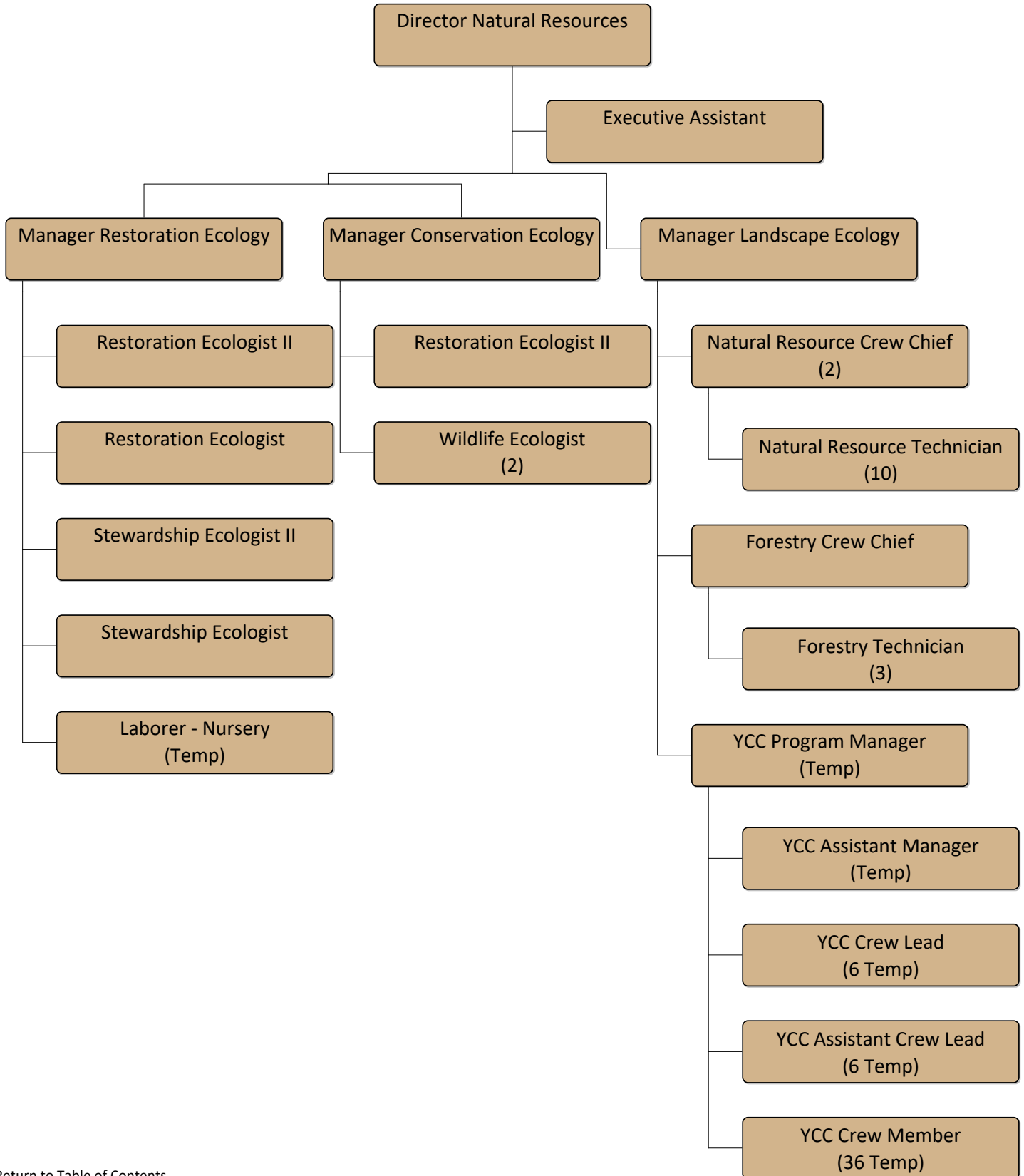


	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Estimate</u>	<u>2023</u> <u>Request</u>
Expenditures					
Personnel					
Salaries & Wages	668,842	659,578	744,800	582,440	663,550
Overtime Wages	0	2,237	0	0	0
Sick Pay Reimbursement	1,690	16,523	1,600	1,600	1,600
Health Insurance	119,864	118,161	142,110	104,560	142,590
Total Personnel	790,396	796,499	888,510	688,600	807,740
Commodities					
Office Supplies	3,418	4,088	4,800	4,500	4,900
Computer Hardware	0	445	0	0	0
Postage	1,420	1,491	1,750	1,550	1,750
Operating Supplies	255	1	500	50	500
Total Commodities	5,093	6,025	7,050	6,100	7,150
Contractuals					
Computer Fees & Services	120,062	122,244	132,700	132,700	143,180
Advertising	488	593	700	550	700
Printing	3,164	3,300	2,600	3,120	3,300
Dues & Subscriptions	705	1,064	1,510	1,060	1,270
Electricity	58,130	54,813	65,000	55,000	56,100
Telephone	1,606	1,628	2,120	2,760	2,500
Water & Sewer	704	4,797	950	3,935	4,050
Disposal Services	1,295	1,307	1,300	1,340	1,360
Pest Control	618	490	660	580	600
Repairs & Maint. Building	12,332	18,280	17,230	19,020	19,000
Repairs & Maint. Equipment	0	0	180	175	180
Equipment Rental	11,728	12,154	15,340	14,700	15,340
IT Replacement Charge	9,950	11,250	10,140	10,140	10,610
Professional Development	1,612	884	11,750	7,000	13,250
Mileage Reimbursement	0	0	100	0	100
Miscellaneous Contractuals	16,671	41,035	22,440	38,400	22,440
Total Contractuals	239,065	273,839	284,720	290,480	293,980
Total Operating Expenses	1,034,554	1,076,363	1,180,280	985,180	1,109,370
Capital					
Computer Software	0	0	5,800	5,800	0
Total Capital	0	0	5,800	5,800	0
Total Expenditures	1,034,554	1,076,363	1,186,080	990,980	1,109,370



Budget Request 2023
 2200 Audit Fund
 Finance Department

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Estimate</u>	<u>2023</u> <u>Request</u>
Expenditures					
Salaries & Wages	80,728	78,460	105,130	67,630	91,190
Sick Pay Reimbursement	0	2,620	0	0	0
Health Insurance	12,607	12,953	17,230	11,030	15,330
Total	93,335	94,033	122,360	78,660	106,520
Auditing Fees	61,028	61,566	61,980	60,255	67,410
Computer Fees & Services	4,246	4,459	4,690	4,796	5,030
Consulting Fees	5,216	2,638	5,000	3,000	5,000
IT Replacement Charge	780	680	520	520	620
Total	71,270	69,343	72,190	68,571	78,060
Total Operating Expenses	164,605	163,376	194,550	147,231	184,580
Capital					
Computer Software	2,800	0	0	0	0
Total Capital	2,800	0	0	0	0
Total Expenditures	167,405	163,376	194,550	147,231	184,580





General Program Statement

The Natural Resources Department, guided by ecological monitoring and data collection, is responsible for natural resource, aquatic, ecological, forestry, and wildlife management projects and programs including climate resiliency, restoration of natural plant communities for plants and animals; reforestation; controlled burn management; endangered-threatened-rare species monitoring, reintroduction, and management; native seed nursery management; wildlife monitoring and re-introduction, 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 2023

1. Aggressively pursue and take a leadership role with outside beneficial partnerships, collaborations, grants, and revenue opportunities.
2. 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.
3. **Conserve Nature at a Landscape Scale**
 - Continue implementation of the Lake County Green Infrastructure Model and Strategy that recommends four 10,000-acre ecological complexes, which include large woodland, wetland and prairie habitats, Lake Michigan protection/restoration areas, water resource areas, and to determine the economic value of ecosystem services and carbon sequestration.
 - Continue pilot project for the removal of buckthorn around Middlefork Savanna Forest Preserve working with the Chi-Cal River Fund and the US 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 and other nature preserves. This partnership will serve as a model for training new volunteers and preserve stewards.
 - Continue to enhance and increase the volunteer stewardship program to support current land stewardship efforts and engage the next generation of ecological stewards and volunteers.

- Work with Resource Environmental Services, Inc. to develop mitigation banks at Ray Lake and Prairie Stream Forest Preserves. Develop and implement plans for banks, which include the restoration of 750 acres of wetlands, prairies and savannas.
- 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 Greenbelt, Grant Woods, Van Patten Woods, Lakewood, Kettle Grove, Grassy Lake, Middlefork Savanna, Rollins Savanna, Spring Bluff, Captain Daniel Wright Woods, Lyons Woods, Pine Dunes, Prairie Wolf and Wadsworth Savanna Forest Preserves, Grainger Woods Conservation Preserve, and Edward L. Ryerson Conservation Area.

4. 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 ginseng 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, 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.

5. Improve Water Quality

- Serve on the Lake County Stormwater Management Commission's Technical Advisory Committee to recommend changes to the Water Development Ordinance that will accommodate future and newly identified baseline flood conditions.
- Participate in the Des Plaines River and North Branch Watershed Workgroup to develop a baseline assessment and identify impairments in the Des Plaines River and Chicago River watershed and begin the development of an aquatic resource management program.
- Participate in Lake County Stormwater Management Commission's Des Plaines River, Lake Michigan and Manitou Creek Watershed planning efforts.

6. Data-driven Conservation

- Continue to update the Ecological Database, as well as analyze and use the data, to make evidenced-base 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. Including working with the Illinois Natural History Survey and Prairie Research Institute.

- 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	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED
Prairie, Woodland, Wetlands Seeded (acres)	432	620	532	500
Reforestation (trees/shrubs planted)	1,330	3,144	2,071	2,100
Prescribed Burn Management (acres)	1,250	2,409	3,000	3,000
Small Invasive Tree and Shrub Control (acres)	127	153	438	250
Selective Clearing Projects (acres)	570	94	183	75
Herbaceous Invasive Plant Control (acres)	7,980	7,082	7,000	7,500
Volunteer Stewardship (hours)	13,000	13,249	14,000	16,000
Native Seed Nursery Seed (value)	\$186,000	\$237,000	\$200,000	\$200,000

FULL TIME EQUIVALENT (FTE)	2020	2021	2022	2023
NATURAL RESOURCES	33.71	33.71	33.71	35.71



2022 Budget	2022 Estimate	2023 Request
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Funding Sources

Development Fund Tax Levy	\$4,731,033	\$4,239,180	\$4,796,020
Retirement Fund Tax Levy	401,360	370,050	387,930
Grants and Donations	1,489,089	1,466,541	1,909,070
Land and Building Rentals	343,080	343,080	349,010
Other Revenues	23,000	27,290	23,000
Total Funding	6,987,562	6,446,141	7,465,030

Expenditures

Salaries (35.71 FTE)	2,370,720	2,185,750	2,488,350
Benefits	445,910	332,330	514,130
Payroll taxes and IMRF costs	401,360	370,050	387,930
Commodities	174,900	176,785	163,500
Contractuals	2,243,534	2,020,089	1,616,120
Total Operating Expenses	5,636,424	5,085,004	5,170,030
Capital	1,351,138	1,361,138	2,295,000
Total Expenditures	\$6,987,562	\$6,446,142	\$7,465,030

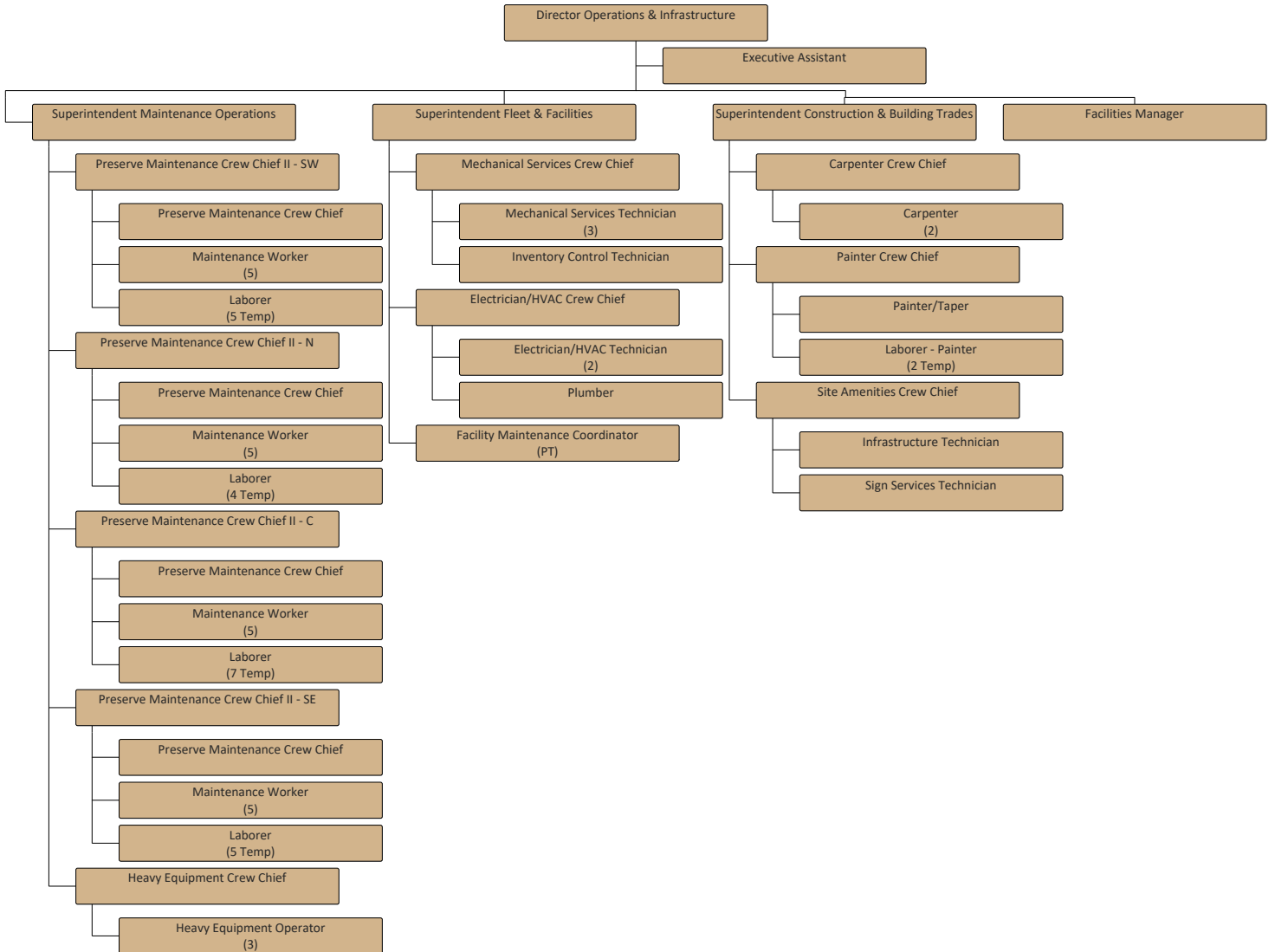
	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Estimate</u>	<u>2023</u> <u>Request</u>
Expenditures					
Personnel					
Salaries & Wages	1,947,328	1,965,076	2,095,720	1,918,910	2,192,530
Part Time Wages	40,580	58,095	69,260	71,720	75,900
Overtime Wages	15,325	20,000	40,000	15,000	40,000
Sick Pay Reimbursement	17,935	13,764	8,000	23,000	8,000
Health Insurance	347,853	345,107	433,840	318,430	500,980
Total Personnel	2,369,021	2,402,042	2,646,820	2,347,060	2,817,410
Commodities					
Office Supplies	861	828	1,000	990	1,300
Books, Periodicals, Manuals	0	0	300	100	300
Postage	10,737	7,688	11,900	11,800	1,900
Uniforms	5,325	9,544	8,300	10,000	10,600
Small Tools & Equipment	5,065	3,014	9,100	10,100	9,100
Ground Maint. Supplies	99,419	92,241	90,000	96,900	101,000
Equipment Maint. Supplies	146	0	7,000	1,105	0
Operating Supplies	27,023	34,984	39,300	38,300	39,300
Total Commodities	148,576	148,299	166,900	169,295	163,500
Contractuals					
Legal Fees	3,975	19,230	10,000	10,000	10,000
Computer Fees & Services	1,330	1,059	1,300	2,100	1,300
Consulting Fees	110,909	133,394	236,716	175,720	169,000
Advertising	671	648	2,300	800	2,300
Printing	3,884	7,901	8,150	8,150	150
Dues & Subscriptions	25,115	20,085	13,770	27,510	13,770
Licenses & Permits	5,376	3,125	8,000	10,000	8,000
Natural Gas	4,180	4,413	4,390	5,360	5,460
Electricity	10,708	9,973	11,660	9,440	9,630
Telephone	24,716	24,425	26,090	24,510	26,290
Water & Sewer	133	872	220	715	740
Disposal Services	244	239	230	500	230
Pest Control	117	89	110	120	110
Insect Management Control	23,937	37,800	195,000	45,000	195,000
Ecological Land Mgmt Contract	259,025	394,967	490,033	482,000	425,000
Repairs & Maint. Building	989	4,061	3,130	4,070	3,130
Repairs & Maint. Grounds	0	1,170	5,000	5,000	5,000
Equipment Rental	22,005	2,209	28,670	48,100	28,670
Vehicle Replacement Charge	116,530	119,050	109,120	109,120	107,540
IT Replacement Charge	34,860	32,820	29,870	29,870	34,390
Equipment Replacement Chrg	82,900	86,970	84,220	84,220	84,210
Certifications and Education	2,344	2,106	3,950	3,950	10,750
Professional Development	2,605	1,276	7,050	5,290	7,050
Mileage Reimbursement	472	1,884	4,600	4,300	4,600
Miscellaneous Contractuals	270,330	180,402	332,799	244,900	28,500
Total Contractuals	1,007,355	1,090,168	1,616,379	1,340,745	1,180,820
Total Operating Expenses	3,524,952	3,640,509	4,430,099	3,857,130	4,161,730
Capital					
Buildings & Structures	0	0	0	0	0
Heavy Equipment	46,698	12,192	150,000	150,000	0
Total Capital	46,698	12,192	150,000	150,000	0
Total Expenditures	3,571,650	3,652,701	4,616,099	4,043,130	4,756,730



Lake County
Forest Preserves

Budget Request 2023
6100 Youth Conservation Corps
Natural Resources Department

	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimate</u>	<u>2023 Request</u>
Expenditures					
Personnel					
Part Time Wages	66,438	72,760	157,740	157,360	171,920
FICA Contributions	5,083	4,645	12,070	13,900	13,150
Total Expenditures	71,521	77,405	169,810	171,260	185,070



General Program Statement

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

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

The Construction and Building Trades Division maintains, repairs and makes improvements to the District's buildings and amenities, which includes carpentry repairs and maintenance; installing and repairing fences, signs, benches and gates; producing District signs and banners; and painting and maintaining building interiors and exteriors.

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

Key Objectives for 2023

- 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.
- Work with Planning staff to analyze and prioritize rehabilitation and redevelopment opportunities of preserves in which infrastructure is nearing the end of useful life and use patterns have changed over time, with the intent to reduce impervious surface, eliminate adverse impacts to natural resources, reduce long term operational expenses and provide improved recreational experiences; including at Greenbelt and related to the master planning for the Stevenson historic home and site.
- 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.
- Collaborate with the design and construction teams to commission and operate the new facilities at Ryerson and Lakewood to achieve “net-zero energy” operations on an annual basis.
- Plan for, prepare for, and procure electric-powered vehicles and equipment as they become more readily available.

PERFORMANCE MEASUREMENTS	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED
Improved Sites	47	47	47	47
Unimproved Sites	16	16	16	16
Trail Miles Maintained	208	208	209	210
Parking Lots Maintained	150	150	146	146
Buildings and Structures Maintained	140	139	128	123
Vehicles and Large Equipment Maintained	187	189	191	191

FULL TIME EQUIVALENT (FTE)	2020	2021	2022	2023
Operations and Infrastructure	62.71	63.71	63.71	64.71



2022 Budget	2022 Estimate	2023 Request
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Funding Sources

General Corporate Fund Tax Levy	\$6,443,539	\$6,328,398	\$6,375,430
Development Fund Tax Levy	1,234,050	1,232,075	1,343,740
Retirement Fund Tax Levy	730,470	704,740	701,050
Charges for Service and Sales	850,790	910,790	900,490
Other Revenue	266,390	342,686	282,040
Use of Fund balance	65,209	33,509	0
Total Funding	9,590,448	9,552,198	9,602,750

Expenditures

Salaries (64.71 FTE)	4,315,290	4,163,307	4,497,520
Benefits	1,019,720	972,290	1,114,840
Payroll taxes and IMRF costs	730,470	704,740	701,050
Commodities	1,106,690	1,282,883	1,348,650
Contractuals	1,318,710	1,329,410	1,355,690
Total Operating Expenses	8,490,880	8,452,630	9,017,750
Capital	1,099,568	1,099,568	585,000
Total Expenditures	\$9,590,448	\$9,552,198	\$9,602,750



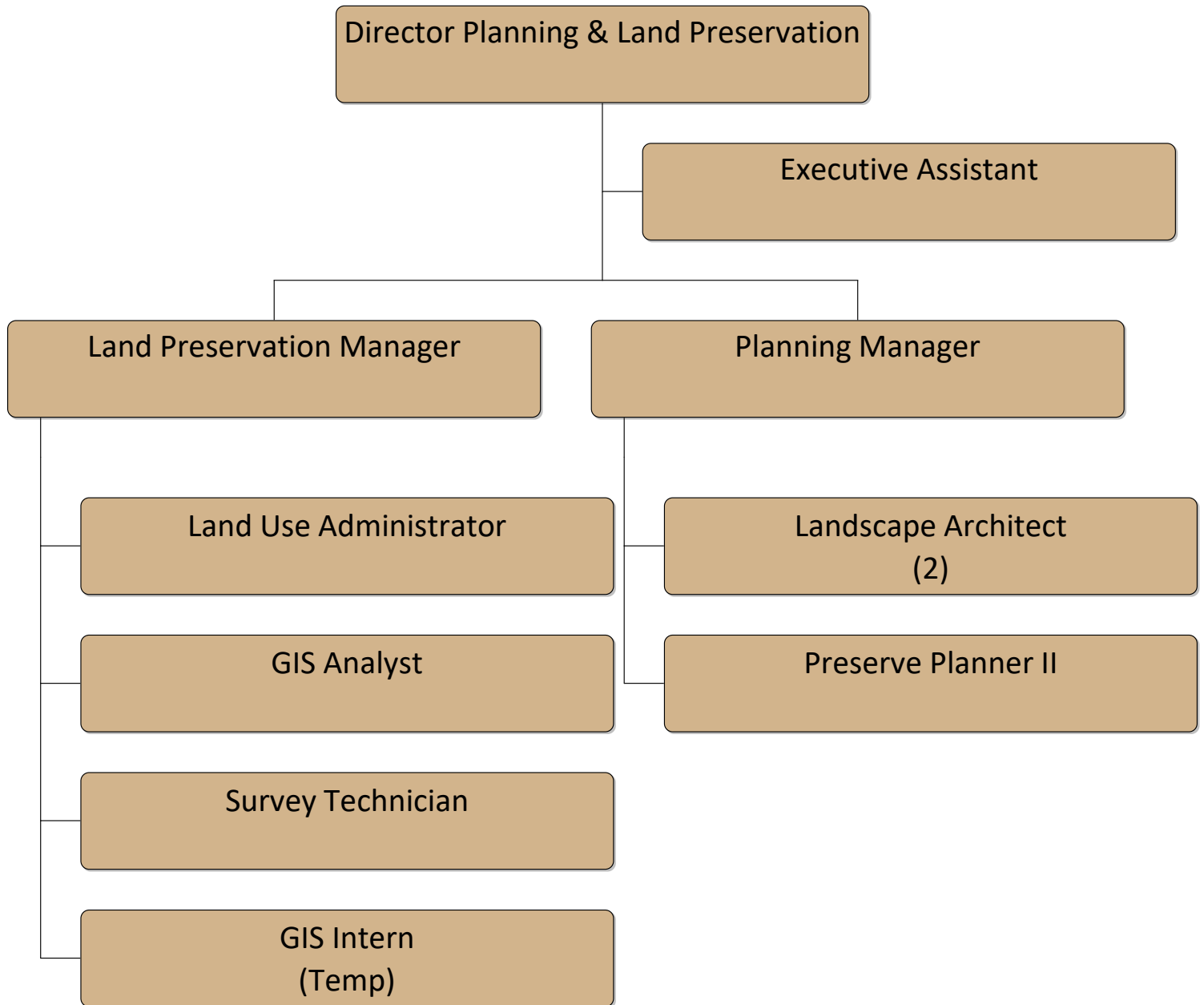
Budget Request 2023
1000 General Corporate Fund
Operations & Infrastructure Department

	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimate</u>	<u>2023 Budget</u>
Expenditures					
Personnel					
Salaries & Wages	3,195,853	3,308,965	3,431,710	3,377,130	3,567,550
Part Time Wages	105,219	228,123	307,260	267,650	307,760
Overtime Wages	34,647	59,414	71,200	39,892	71,200
Sick Pay Reimbursement	17,767	56,002	9,050	16,670	9,050
Health Insurance	762,324	809,424	903,460	851,820	976,140
Total Personnel	4,115,810	4,461,928	4,722,680	4,553,162	4,931,700
Commodities					
Office Supplies	1,504	76	0	0	0
Postage	115	53	200	200	200
Gasoline & Oil	214,978	317,849	270,000	400,000	400,000
Uniforms	11,717	21,659	14,800	17,808	23,400
Small Tools & Equipment	23,408	23,333	31,550	31,550	39,050
Building Maint. Supplies	89,810	90,729	125,000	100,000	100,000
Ground Maint. Supplies	47,812	56,971	93,000	93,825	94,000
Equipment Maint. Supplies	48,220	121,081	55,500	100,500	125,000
Vehicle Maint. Supplies	47,844	47,482	40,000	45,000	50,000
Inventory Variances	911	1,849	1,000	1,000	1,000
Landscaping, Trees, Shrubs	1,452	2,058	2,500	2,500	3,000
Operating Supplies	72,603	91,886	105,500	105,500	110,500
Total Commodities	560,374	775,026	739,050	897,883	946,150
Contractuals					
Computer Fees & Services	4,668	3,391	7,000	7,000	7,540
Advertising	389	441	1,000	1,500	1,000
Dues & Subscriptions	40	255	350	350	350
Licenses & Permits	7,923	7,848	9,510	9,510	9,780
Natural Gas	0	46,517	54,570	68,000	69,360
Electricity	0	134,385	150,000	136,000	138,720
Telephone	28,552	29,339	32,870	33,610	33,740
Water & Sewer	714	12,502	13,500	8,860	9,130
Disposal Services	45,348	59,807	100,000	100,000	100,000
Pest Control	0	3,193	5,960	5,960	5,960
Repairs & Maint. Building	43,632	38,130	68,000	72,000	74,000
Repairs & Maint. Grounds	127,512	144,943	171,850	166,480	183,750
Repairs & Maint. Equipment	29,851	36,399	39,250	46,870	50,250
Repairs & Maint. Vehicles	6,073	7,451	10,000	10,000	10,000
Equipment Rental	8,513	8,547	13,840	13,940	13,840
Vehicle Replacement Charge	120,280	150,940	173,000	173,000	163,170
IT Replacement Charge	51,375	56,613	45,620	45,620	51,460
Equipment Replacement Chrg	109,270	112,160	116,520	116,520	122,900
Certifications and Education	1,441	3,460	5,820	5,890	4,120
Professional Development	1,397	5,722	12,000	10,250	15,700
Mileage Reimbursement	33	104	1,200	600	1,200
Real Estate & Drainage Taxes	0	1,472	6,000	6,000	2,000
Miscellaneous Contractuals	2,910	3,733	4,420	4,600	4,420
Total Contractuals	589,921	867,352	1,042,280	1,042,560	1,072,390
Total Operating Expenses	5,266,105	6,104,294	6,504,010	6,493,605	6,950,240
Capital					
Motor Vehicles	0	0	35,610	35,610	0
Heavy Equipment	29,750	23,995	50,249	50,249	0
Capital	29,750	23,995	85,859	85,859	0
Total Expenditures	5,295,855	6,128,289	6,589,869	6,579,464	6,950,240



Budget Request 2023
2000 Land Development Levy
Operations & Infrastructure Department

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Estimate</u>	<u>2023</u> <u>Request</u>
Expenditures					
Personnel					
Salaries & Wages	447,285	480,861	486,070	454,920	531,960
Overtime Wages	4,491	7,644	10,000	7,045	10,000
Sick Pay Reimbursement	118	7,784	0	0	0
Health Insurance	117,202	126,119	116,260	120,470	138,700
Total Personnel	569,096	622,408	612,330	582,435	680,660
Commodities					
Gasoline & Oil	53,153	64,405	65,590	81,000	81,000
Uniforms	3,185	1,536	2,250	3,400	6,500
Small Tools & Equipment	2,356	3,989	4,500	4,500	4,500
Ground Maint. Supplies	128,675	123,750	145,000	145,000	150,000
Equipment Maint. Supplies	49,902	46,338	50,000	50,000	55,000
Vehicle Maint. Supplies	22,402	36,119	30,000	30,000	35,000
Preserve Signs and Maint.	35,054	51,418	55,000	55,000	55,000
Operating Supplies	11,266	11,833	12,500	12,500	12,500
Total Commodities	305,993	339,388	364,840	381,400	399,500
Contractuals					
Engineering Fees	0	0	10,000	10,000	10,000
Computer Fees & Services	1,371	2,802	2,300	3,850	260
Consulting Fees	0	4,961	5,650	0	0
Licenses & Permits	1,190	1,262	2,740	2,740	2,740
Telephone	3,745	3,476	4,000	2,510	3,300
Disposal Services	7,635	1,705	5,000	12,000	5,000
Repairs & Maint. Grounds	7,163	8,752	15,900	15,900	16,000
Repairs & Maint. Equipment	18,216	29,555	20,000	30,000	35,000
Repairs & Maint. Vehicles	14,608	9,147	15,000	15,000	15,000
Equipment Rental	250	0	2,000	2,000	2,000
Vehicle Replacement Charge	86,650	85,410	78,250	78,250	72,620
IT Replacement Charge	2,230	7,310	4,750	4,750	3,750
Equipment Replacement Chrg	71,600	48,360	89,640	89,640	97,250
Certifications and Education	0	75	150	300	160
Professional Development	555	764	1,500	500	500
Total Contractuals	215,213	203,579	256,880	267,440	263,580
Total Operating Expenses	1,090,302	1,165,375	1,234,050	1,232,075	1,343,740





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 2023

- 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 the Illinois Department of Transportation (IDOT) to plan and complete the trail segment along Illinois Route 173 between Ethel's Woods and Pine Dunes Forest Preserves. Complete Phase II engineering 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 grounds maintenance facility, accessibility improvements to the existing Shelter E area, a day use area adjacent Taylor Lake and replacement of aging and deteriorating infrastructure.
- Continue the collaboration and planning of the Regional Greenway Trail System including connecting the Millennium Trail to the Des Plaines River Trail at Van Patten Woods Forest Preserve, 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 Elm Road. Continue working with the Lake County Division of Transportation (LCDOT) to finalize the Millennium Trail route through the Round Lake area and the potential inclusion of the trail within LCDOT's Cedar Lake Road relocation project.
- Assist the Preservation Foundation with the development of a fundraising strategy for implementation of the Oriole Grove Master Plan and the long-term maintenance and operation of the Preserve.

- Assist LCDOT 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 LCDOT on the maintenance and monitoring of the Buffalo Creek Forest Preserve wetland mitigation bank and the coordination of road improvement projects adjacent to District holdings at Cuba Marsh, Greenbelt, MacArthur Woods, Old School, Mill Creek and Buffalo Creek 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 improvements at the Duck Farm Dog Exercise Area to improve amenities and provide accessibility upgrades that meet or exceed the American's with Disabilities Act (ADA) and the Illinois Accessibility Code (IAC).
- Assist the Operations and Infrastructure Department with the site-work improvements for the new ground's maintenance building at Lakewood Forest Preserve.
- Continue coordination with IDOT 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 Woods Forest Preserves; the Route 45 Millennium Trail extension between McDonald Woods and Raven Glen Forest Preserves; and the Route 83 shared-use path adjacent Rollins Savanna Forest Preserve.
- Begin work on a Comprehensive Master Plan for the Adlai E. Stevenson II Historic Home property that identifies energy efficiency and accessibility improvements for the Home and Service Building and public access improvements to the site including accessibility improvements to the existing parking lot and walkways and a potential trail connection to the Des Plaines River Trail.
- Begin work on a Comprehensive Master Plan for the Greenbelt Forest Preserve that will build upon the District's strategic vision by balancing public access needs, public safety, habitat restoration, and long-term operating costs.
- Continue 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 ADA and IAC standards, providing improved 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 LCDOT'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 Community Engagement and Partnerships Department to develop adjustments to the system so it can be shared with the general public through on-line communications.
- Complete the construction of Phase I of the new Net-Zero Environmental Education Facility at the Edward L. Ryerson Conservation Area. Assist the Preservation Foundation with securing the required funding for Phase II of the facility including potential public/private donations and grants.

Land Preservation Division Key Objectives for 2023

- Continue to align the District’s land acquisition plan with the approved Strategic Plan.
- Continue implementation of a land preservation program that is consistent with the following adopted goals: 1) Protect Wildlife Habitat 2) Preserve Wetlands, Prairies and Forests 3) Provide Trails, Greenways and River/Lake Access 4) Protect Against Flooding 5) Save Large Refuges 6) Expand Existing Preserves 7) Create New Open Spaces 8) Funding Enhancement and Leveraging 9) Developing Strategic Partnerships.
- Utilize the Lake County Green Infrastructure Model & Strategy (GIMS), building on the previous efforts of the Chicago Wilderness Regional Green Infrastructure Vision (GIV), by identifying a more-refined green infrastructure network model with higher resolution and more up-to-date Geographic Information System (GIS) data, to provide a framework for identifying land conservation, public access and restoration opportunities.
- Continue to work with the Administration and Natural Resources Departments on the modernization of the ecological database and its associated GIS applications. The database provides staff with an efficient means of collecting, analyzing and using the information to support the District’s restoration and wildlife preservation goals.
- Continue to expand and improve the 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.
- Foster strategic partnerships to leverage lands and funding from private non-profit sources, state and federal grants including the Open Space Lands Acquisition and Development (OSLAD) and Land and Water Conservation Fund (LAWCON) programs, intergovernmental agreements, donations and conservation easements.
- Work with the Preservation Foundation to actively solicit private donations for the District’s ongoing land acquisition efforts through either monetary or land donations consistent with the District’s preservation plans.
- Continue to develop and enhance working relationships and partnerships with non-profit land conservation organizations (Lake Forest Open Lands Association, The Nature Conservancy, Citizens for Conservation, Lake Bluff Open Lands, the Barrington Area Conservation Trust, and Openlands) that will identify and preserve properties that will enhance the District’s landholdings.
- Develop strategies to acquire and/or preserve in-holdings throughout the District with special emphasis on those in-holdings that could negatively impact natural resource protection of adjacent District lands due to environmental contaminations, and on those that could provide public access opportunities, buffers to existing trails or locations for accessibility improvements.

- Analyze potential land acquisition programs or partnerships in urbanized areas of the county that may include the purchase of smaller parcels to meet the open space needs of an urban population or connectivity and access project needs to benefit underserved areas.
- Work with elected state officials from Lake County, environmental groups and the statewide Forest Preserve District coalition to monitor and stabilize the OSLAD and LAWCON grant programs on land acquisition funding.
- Continue to identify and implement opportunities for protection of District land holdings through the use of property restrictions such as conservation easements, deed restrictions or nature preserve dedications, where appropriate.

PERFORMANCE MEASUREMENTS	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED
Annual District Acres Preserved (includes easements)	137.0	77.2	0.1	137.6
Percent of County Preserved by District	10.28%	10.30%	10.30%	10.35%
Percent of County Preserved with Partners (Goal = 20%)	18.37% (55,329 acres)	18.44% (55,530 acres)	18.45% (55,562 acres)	18.54% (55,838 acres)
Total Number of District Sites	64	64	64	64
Average District per-acre cost for land	\$12,606	\$1,130	\$0	\$186
Total District acreage	30,969.4	31,046.6	31,046.7	31,184.3

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

PLANNING AND LAND PRESERVATION	2020	2021	2022	2023
FULL TIME EQUIVALENT (FTE)	10.2	10.2	10.2	10.6



2022 Budget	2022 Estimate	2023 Request
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Funding Sources

Development Fund Tax Levy	\$769,802	\$1,359,693	\$1,047,060
Retirement Fund Tax Levy	148,490	128,200	135,050
Grants and Doanations	4,081,070	3,577,620	2,650
Investment Income(Development Fund)	209,010	248,000	232,700
Other Revenues	14,890	31,101	16,970
Use of Fund balance	7,856,423	7,505,794	2,609,633
Total Funding	13,079,685	12,850,408	4,044,063

Expenditures

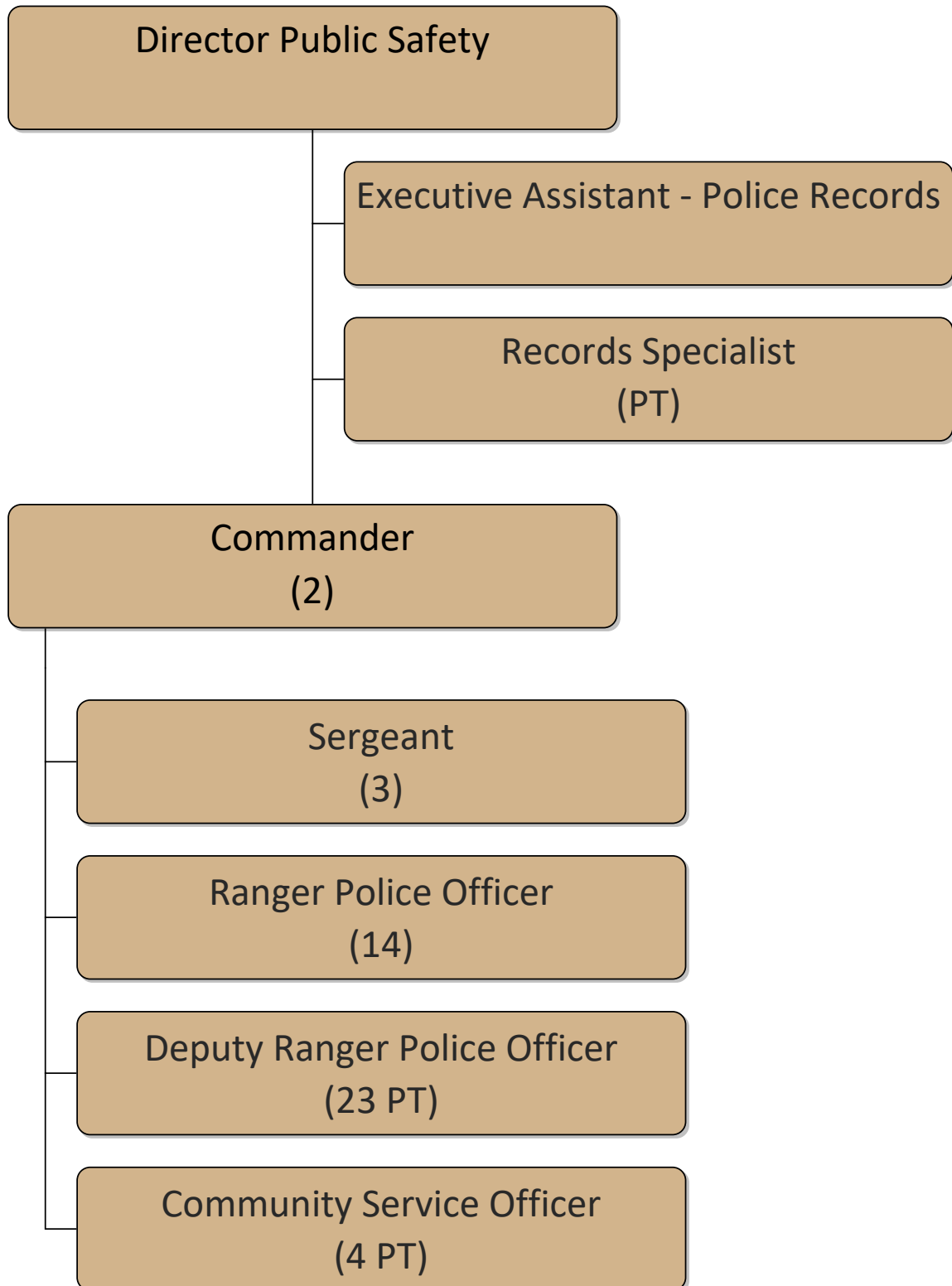
Salaries (10.6 FTE)	881,840	762,030	871,730
Benefits	160,320	135,180	212,500
Payroll taxes and IMRF costs	148,490	128,200	135,050
Commodities	18,570	16,400	13,400
Contractuals	477,231	415,365	546,020
Total Operating Expenses	1,686,451	1,457,175	1,778,700
Capital (including land acquisition)	11,393,234	11,393,234	2,265,363
Total Expenditures	\$13,079,685	\$12,850,409	\$4,044,063

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Estimate</u>	<u>2023</u> <u>Budget</u>
Expenditures					
Personnel					
Salaries & Wages	822,257	857,141	866,550	755,730	874,070
Part Time Wages	37,657	17,068	53,990	0	61,360
Overtime Wages	348	0	0	0	0
Sick Pay Reimbursement	5,929	37,137	6,300	6,300	6,300
Budgeted Salary Adjustment	0	0	(45,000)	0	(70,000)
Health Insurance	147,617	143,805	160,320	135,180	212,500
Total Personnel	1,013,808	1,055,151	1,042,160	897,210	1,084,230
Commodities					
Office Supplies	1,839	2,112	4,500	2,000	2,500
Software	0	0	0	200	200
Books, Periodicals, Manuals	0	263	150	150	150
Postage	817	436	650	650	650
Uniforms	650	465	670	800	1,000
Equipment Maint. Supplies	894	295	800	800	500
Operating Supplies	6,827	5,371	11,800	11,800	8,400
Total Commodities	11,027	8,942	18,570	16,400	13,400
Contractuals					
Architect Fees	7,500	200	13,872	13,900	12,000
Legal Fees	56,459	25,217	30,000	30,000	35,000
Engineering Fees	6,228	10,612	17,870	17,900	20,000
Computer Fees & Services	12,228	11,728	18,826	18,800	92,110
Consulting Fees	55,565	52,161	100,803	103,500	169,000
Advertising	615	437	500	1,800	750
Printing	263	0	200	200	200
Dues & Subscriptions	7,058	3,874	5,950	6,630	6,650
Electricity	7,649	9,973	11,660	9,440	9,630
Telephone	8,010	8,142	8,090	6,490	6,600
Water & Sewer	120	872	220	715	740
Disposal Services	220	238	250	250	250
Pest Control	105	89	110	110	110
Repairs & Maint. Building	889	4,061	3,130	4,070	4,100
Repairs & Maint. Equipment	0	2,738	750	1,000	3,620
Equipment Rental	2,255	2,209	2,670	2,670	2,670
Vehicle Replacement Charge	6,140	5,450	10,540	10,540	11,080
IT Replacement Charge	29,750	31,560	32,890	32,890	20,480
Equipment Replacement Chrg	1,200	1,200	1,200	1,200	1,200
Certifications and Education	15	0	900	1,000	1,030
Professional Development	1,467	5,099	8,000	8,000	9,500
Mileage Reimbursement	253	22	300	150	300
Real Estate & Drainage Taxes	40,025	25,628	41,000	27,000	27,000
Miscellaneous Contractuals	0	28	7,500	3,610	0
Total Contractuals	244,014	201,538	317,231	301,865	434,020
Total Operating Expenses	1,268,849	1,265,631	1,377,961	1,215,475	1,531,650
Capital					
Improvements to Buildings	0	0	0	0	0
Capital Imprvmnts-Preserves	1,147,512	1,306,827	6,874,842	6,874,842	2,253,063
Computer Hardware	0	0	0	0	12,300
Miscellaneous Capital	26,666	24,973	5,270	5,270	0
Capital	1,174,178	1,331,800	6,880,112	6,880,112	2,265,363
Total Expenditures	2,443,027	2,597,431	8,258,073	8,095,587	3,797,013



Budget Request 2023
Land Acquisition Department

	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimate</u>	<u>2023 Request</u>
Expenditures					
Commodities					
Postage	0	0	0	0	0
Total Commodities	0	0	0	0	0
Contractuals					
Legal Fees	587	0	0	0	0
Total Contractuals	587	0	0	0	0
Total Operating Expenses	587	0	0	0	0
Capital					
Land Acquisition	1,633,350	41,260	0	0	0
Title Fees	7,775	1,229	0	0	0
Tax Prorations	52,292	10,117	0	0	0
Other Land Acquisition Costs	4,366	(976)	0	0	0
Appraisal Fees	6,900	3,500	0	0	0
Engineering Fees	16,655	1,300	0	0	0
Legal Fees	73,284	16,952	0	0	0
Total Capital	1,794,622	73,382	0	0	0
Total Expenditures	1,795,209	73,382	0	0	0



General Program Statement

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

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

Key Objectives for 2023

- Complete the accreditation process through the Illinois Law Enforcement Accreditation Program.
- Research body-worn cameras and vehicle cameras to plan for implementation in fiscal year 2024.
- Continue to educate stakeholders about the Public Safety Department's skill levels and capabilities.
- Maintain high standards of training and ensure all mandated training by state and federal laws are completed annually. Maintain a three-year rotating training plan to ensure all sworn personnel meet mandates to maintain their certifications.
- Enhance public safety presence and visibility on trails and other remote areas, as well as at special events and programs through the use of data and technology to manage patrol assets.
- Create and maintain active partnerships with patrons, employees and governmental agencies to enhance crime prevention measures in the preserves, to ensure a safe and crime-free environment for patrons and staff.
- Identify and incorporate technology to effectively and efficiently increase coverage of the preserves and trail systems.
- Maintain working relations and expand opportunities to work with local fire and police departments to maximize and enhance capabilities of public safety for the preserves and Lake County community.
- Identify opportunities for implementation of community policing and problem-oriented policing procedures through the use of data to identify crime and quality of life issues to ensure the sustainability of the low crime rate and high levels of service presently provided.

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

PERFORMANCE MEASUREMENTS	2020	2021*	2022	2023
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Public Safety (Ranger) Response Activity	3630	1831	4500	4500
Preserve Gates Opened/Closed Daily	65	65	65	65
Picnic Permits	0	1450	1450	1450
Annual Dog Permits	13,671	9,021	9,300	9,300
Daily Dog Permits	13,060	15,901	15,000	15,000
Annual Horse Permits	108	140	125	125
Youth Group Camping Permits	0	29	40	40
Model Airplane Permits	71	50	50	50

* Numbers effected by partial pandemic shut down restrictions.

FULL TIME EQUIVALENT (FTE)	2020	2021	2022	2023
Public Safety	29.53	29.53	29.53	29.56



2022 Budget	2022 Estimate	2023 Request
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Funding Sources

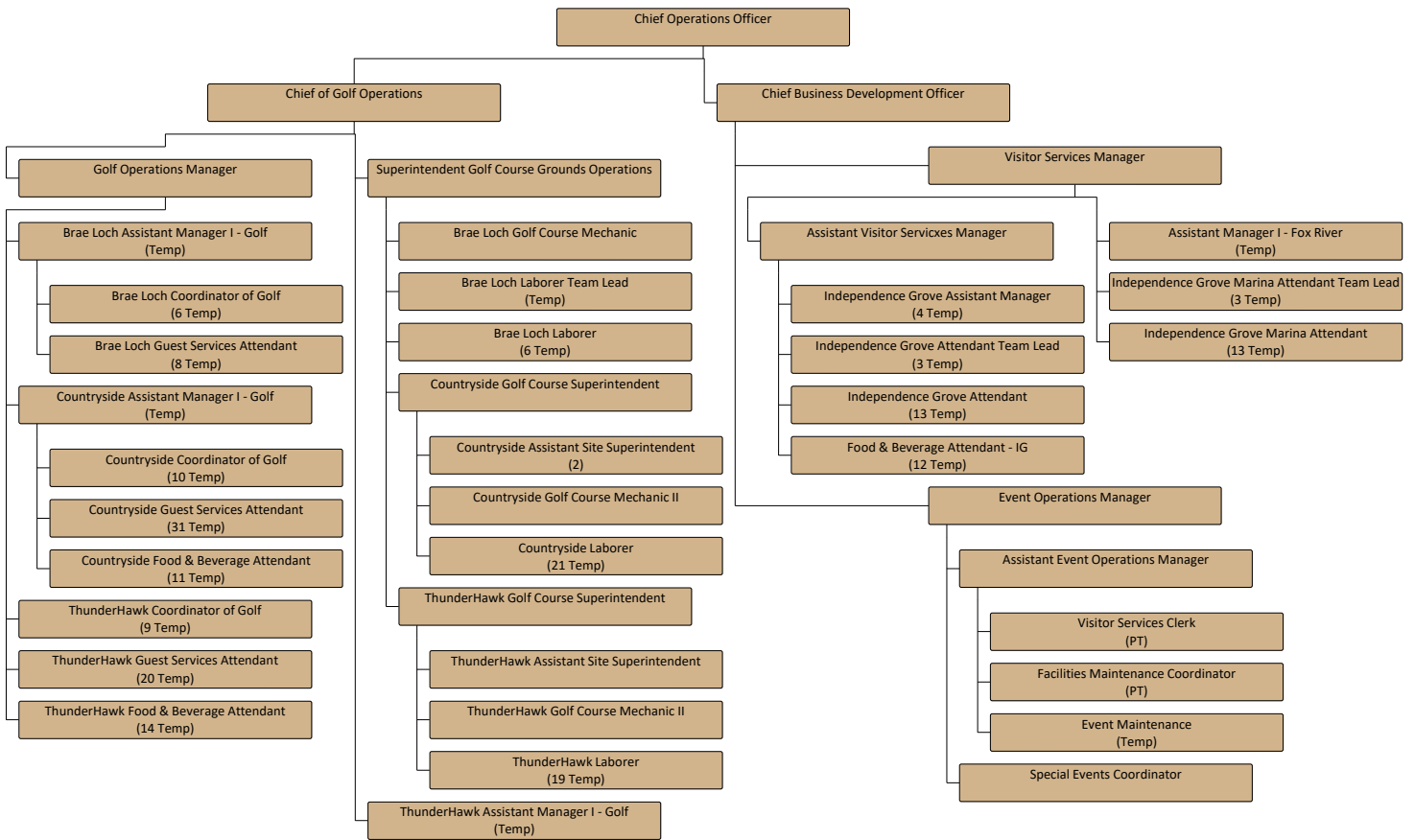
General Corporate Fund Tax Levy	\$2,482,740	\$2,330,765	\$2,690,060
Retirement Fund Tax Levy	427,160	413,690	413,500
Permits	812,000	828,940	823,500
Other Revenues	43,570	75,250	47,270
Total Funding	3,765,470	3,648,645	3,974,330

Expenditures

Salaries (29.56 FTE)	2,523,140	2,443,575	2,652,380
Benefits	398,140	398,370	473,770
Payroll taxes and IMRF costs	427,160	413,690	413,500
Commodities	75,250	68,050	77,990
Contractuals	331,780	324,960	356,690
Total Operating Expenses	3,755,470	3,648,645	3,974,330
Capital	10,000	-	-
Total Expenditures	\$3,765,470	\$3,648,645	\$3,974,330



	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimate</u>	<u>2023 Request</u>
Expenditures					
Personnel					
Salaries & Wages	1,837,940	1,942,800	2,029,390	1,962,250	2,099,060
Part Time Wages	406,708	384,424	398,980	395,770	458,550
Overtime Wages	64,923	75,775	87,770	78,555	87,770
Sick Pay Reimbursement	2,188	4,724	7,000	7,000	7,000
Health Insurance	355,008	380,656	398,140	398,370	473,770
Total Personnel	2,666,767	2,788,379	2,921,280	2,841,945	3,126,150
Commodities					
Office Supplies	4,017	1,854	4,000	2,500	3,000
Books, Periodicals, Manuals	0	0	250	200	250
Postage	5,913	5,456	4,500	4,350	4,500
Uniforms	21,509	21,451	36,500	33,000	37,500
Small Tools & Equipment	9,875	5,152	10,000	9,000	10,000
Operating Supplies	13,234	16,447	20,000	19,000	22,740
Total Commodities	54,548	50,360	75,250	68,050	77,990
Contractuals					
Computer Fees & Services	27,757	27,866	31,220	30,000	43,940
Merchant Credit Card Fees	28,395	41,016	34,000	38,000	35,000
Advertising	0	331	1,200	900	1,200
Printing	3,014	6,266	8,000	7,000	7,000
Dues & Subscriptions	2,398	3,945	5,240	5,000	6,230
Telephone	14,067	13,598	16,000	13,560	15,000
Repairs & Maint. Equipment	38	0	200	0	200
Equipment Rental	0	197	800	700	800
Vehicle Replacement Charge	71,480	95,070	117,460	117,460	118,930
IT Replacement Charge	19,380	19,560	18,200	18,200	27,730
Equipment Replacement Chrg	1,940	1,940	1,940	1,940	1,940
Certifications and Education	75	4,000	11,000	7,000	13,400
Professional Development	2,633	3,400	14,700	8,000	13,500
Mileage Reimbursement	45	42	500	200	500
Fees to County	60,000	60,000	60,000	60,000	60,000
Miscellaneous Contractuals	19,044	2,539	11,320	17,000	11,320
Total Contractuals	250,266	279,770	331,780	324,960	356,690
Total Operating Expenses	2,971,581	3,118,509	3,328,310	3,234,955	3,560,830



General Program Statement

The Revenue Facilities Department operates and manages 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 Marina, Visitors Center, North Bay Pavilion and the Beer Garden at Independence Grove; Greenbelt Cultural Center and banquet operations at the Lodge at Thunderhawk Golf Club. 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 2023

- Continue to develop additional strategies to increase participation numbers at all golf courses.
- Strategically grow the business and private rental program at Greenbelt Cultural Center and the Lodge at Thunderhawk Golf Club to maximize underutilized rental periods and revenue-generating potential of the facilities.
- Seek expansion opportunities at the Beer Garden at Independence Grove to maximize revenue production including private rentals and public programming.
- Explore implementation of new programs and activities that will draw people to Independence Grove during the non-summer months.
- Maximize community involvement by providing preserve access through the Special Use Permitting system.
- Expand services at Fox River Marina providing a “customer-based” experience.

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, six 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	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATED	2023 PROPOSED
Boat Slip Lease Revenue	\$111,335	\$189,025	\$205,650	\$200,000
Boat Launch Revenue	\$23,090	\$39,264	\$33,000	\$33,000
Boat Storage Revenue	\$103,093	\$121,877	\$123,000	\$120,000

Golf

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

PERFORMANCE MEASUREMENTS	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED
Golf Play Revenue	\$2,946,725	\$3,126,812	\$2,405,000	\$2,595,000
Golf Cart Revenue	\$1,092,606	\$1,155,847	\$920,000	\$870,000
Golf Shop Revenue	\$163,336	\$169,804	\$155,000	\$155,000
Golf Range Revenue	\$187,948	\$224,474	\$168,000	\$185,000
Golf Food and Beverage	\$429,181	\$544,088	\$422,000	\$506,500

Greenbelt Cultural Center

The Greenbelt Cultural Center hosts environmental and 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.

PERFORMANCE MEASUREMENTS	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATED	2023 PROPOSED
Greenbelt Rental Revenue	\$23,431*	\$104,882*	\$160,000	\$200,000

*Revenue effected by COVID-19

Independence Grove

Independence Grove offers a wide range of outdoor recreation opportunities and facilities including a visitors center, marina with boat rentals, a beer garden, 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 boating and fishing. Aquatic activities include boat rentals (kayaks, canoes, paddleboats, fishing boats, and stand-up paddleboards), a beer garden featuring Lake County craft beers, an accessible fishing pier and sand volleyball courts. The Visitors 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, beer garden, 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	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATED	2023 PROPOSED
Boat Rental Revenue	\$270,000	\$263,474	\$270,000	\$300,000
Beer Garden Revenue	n/a	\$133,044	\$200,000	\$248,000
Parking Fee Revenue	\$100,983	\$100,983	\$100,000	\$110,000
Concessionaire Revenue	\$44,831	\$273,366	\$275,000	\$475,000
Site Rental Revenue	\$(1,500) *	\$24,614	\$25,000	\$45,000

* Due to COVID-19 and refunds provided due to closures

The Lodge at Thunderhawk

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

PERFORMANCE MEASUREMENTS	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATED	2023 PROPOSED
Thunderhawk Rental Revenue	n/a *	\$12,000 #	\$75,000	\$100,000

* Operated by Licensee

Shortened operational year due to COVID-19

FULL TIME EQUIVALENT (FTE)	2020	2021	2022	2023
REVENUE FACILITIES	66.63	64.17	65.71	68.19

2022 Budget	2022 Estimate	2023 Request
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Funding Sources

General Corporate Fund Tax Levy	(\$322,781)	(\$278,169)	(\$385,160)
Retirement Fund Tax Levy	100,870	102,690	106,450
Grants & Donations	6,500	6,500	6,500
Land and Building Rentals	295,000	147,000	345,000
Charges for Service and Sales	702,050	794,913	790,550
Permits	37,100	22,700	37,100
Programs and Admissions	101,000	100,000	101,000
Concessionaire Revenue	475,000	300,000	400,000
Other Revenue	2,300	11,440	4,400
Total Funding	1,397,039	1,207,074	1,405,840

Expenditures

Salaries (14.76 FTE)	595,790	606,570	682,810
Benefits	107,560	92,670	151,900
Payroll taxes and IMRF costs	100,870	102,690	106,450
Commodities	187,549	143,079	188,570
Contractuals	263,270	180,065	249,420
Total Operating Expenses	1,255,039	1,125,074	1,379,150
Capital	142,000	82,000	26,690
Total Expenditures	\$1,397,039	\$1,207,074	\$1,405,840

Note: These amounts are for Independence Grove, Fox River Marina, Greenbelt Cultural Center and The Lodge at ThunderHawk

	2022 Budget	2022 Estimate	2023 Request
Revenues			
Golf Operation Revenues	4,266,550	4,668,850	5,435,800
Retirement Fund Tax Levy	0	0	0
Total Operating Revenues	4,266,550	4,668,850	5,435,800
Expenses			
Salaries (53.43 FTE)	1,937,320	2,046,573	2,069,590
Benefits	235,330	236,710	288,650
Payroll taxes and IMRF costs	290,230	300,690	302,790
Commodities	878,750	934,660	939,750
Contractuals	826,410	900,988	929,530
Total Operating Expenses	4,168,040	4,419,621	4,530,310
Operating Income	\$98,510	\$249,229	\$905,490
Non-Operating Financial Activity			
Other Funding Sources			
Investment Income (Golf Fund)	17,200	26,250	18,250
Other Expenses			
Capital	(721,500)	(250,500)	(660,000)
	(\$704,300)	(\$224,250)	(\$641,750)
Net Cash Generated (Loss)	(\$605,790)	\$24,979	\$263,740

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



	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Request
Revenues					
Sale of Fixed Assets	0	0	0	3,000	0
Land & Building Leases	56,881	129,496	295,000	147,000	345,000
Miscellaneous Revenue	14,075	3,073	2,300	8,440	4,400
District Housing Rental	42,263	1,260	0	0	0
Concessionaire Revenue	44,831	273,366	475,000	300,000	400,000
Licenses	24,564	0	0	0	0
Donations	0	6,500	6,500	6,500	6,500
Picnic Permits	50	1,180	3,500	2,500	3,500
Special Use Permits	1,550	8,330	30,000	20,000	30,000
Fishing Permits	0	0	3,600	200	3,600
Equipment Rental	0	236,474	270,000	270,000	270,000
Packaged Sales	0	1,354	2,050	2,003	2,050
Food and Beverage Sales	0	138,875	128,000	156,000	156,000
Seasonal Marina Slip-Resident	60,429	89,264	80,000	105,000	110,000
Seasonal Marina Slip-Non Res	47,576	75,349	65,000	90,000	90,000
Daily Slip Fee	3,330	8,415	3,000	6,490	3,000
Daily Boat Launch Non-Resident	1,840	4,499	3,000	4,420	3,500
Daily Boat Launch Pass	21,250	20,614	18,000	18,000	18,000
Boat Storage	73,746	77,208	90,000	70,000	80,000
Marina Store Sales	0	1,820	3,000	3,000	3,000
Boat In/Out Service	23,720	32,354	28,000	40,000	28,000
Trailer Storage	5,627	12,315	10,000	15,000	12,000
Parking Fees	49,198	100,983	101,000	100,000	101,000
Daily Boat Launch Pass-Non Res	23,786	18,650	2,000	15,000	15,000
Total Revenues	\$494,716	\$1,241,379	\$1,618,950	\$1,382,553	\$1,684,550
Expenditures					
Personnel					
Salaries & Wages	420,697	350,618	349,930	357,040	422,850
Part Time Wages	9,863	143,051	244,590	242,140	258,690
Overtime Wages	0	1,211	0	6,120	0
Sick Pay Reimbursement	5,167	27,205	1,270	1,270	1,270
Health Insurance	104,610	87,385	107,560	92,670	151,900
Total Personnel	540,337	609,470	703,350	699,240	834,710
Commodities					
Office Supplies	989	1,180	2,650	2,500	2,750
Furniture & Equipment	0	5,957	16,999	11,999	25,500
Computer Hardware	0	0	0	0	3,500
Postage	120	30	720	270	720
Uniforms	203	2,593	5,700	5,200	5,700
Small Tools & Equipment	1,001	246	1,000	770	1,000
Building Maint. Supplies	2,090	1,211	13,700	2,900	13,700
Equipment Maint. Supplies	28,196	4,284	78,780	48,600	52,100
Operating Supplies	8,340	37,503	33,200	42,040	39,800
Cost of Goods Sold	0	37,523	34,800	28,800	43,800
Total Commodities	40,939	90,527	187,549	143,079	188,570



	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimate</u>	<u>2023 Request</u>
Contractuals					
Computer Fees & Services	474	474	4,500	500	3,000
Merchant Credit Card Fees	11,612	14,727	25,000	13,500	25,000
Advertising	128	352	4,300	2,950	4,300
Printing	411	616	5,940	2,160	5,940
Dues & Subscriptions	464	635	2,230	1,220	2,230
Licenses & Permits	0	205	1,700	2,720	2,850
Natural Gas	55,142	12,764	13,460	16,080	16,410
Electricity	156,022	31,695	35,000	34,320	35,010
Telephone	21,158	16,434	29,400	9,340	10,400
Water & Sewer	16,738	5,415	6,500	5,900	6,070
Pest Control	4,140	0	800	500	2,800
Repairs & Maint. Building	24,149	22	15,100	4,560	15,100
Repairs & Maint. Equipment	8,645	1,213	19,700	4,075	19,050
Equipment Rental	4,345	5,259	12,770	8,770	9,970
Vehicle Replacement Charge	2,270	2,410	2,410	2,410	2,410
IT Replacement Charge	18,130	18,040	16,880	16,880	22,880
Certifications and Education	0	0	0	60	0
Professional Development	1,826	13	10,200	3,130	10,200
Mileage Reimbursement	4,843	138	6,480	1,800	6,800
Real Estate & Drainage Taxes	2,309	0	0	0	0
Miscellaneous Contractuals	2,238	34,272	50,900	49,480	49,000
Total Contractuals	335,044	144,684	263,270	180,355	249,420
Total Operating Expenses	917,070	844,681	1,154,169	1,022,674	1,272,700
Net Tax Levy Impact	422,354	(396,698)	(464,781)	(359,879)	(411,850)



Budget Request 2023
1000 General Corporate Fund
Revenue Facilities - Fox River Marina

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Estimate</u>	<u>2023</u> <u>Request</u>
Revenues					
Miscellaneous Revenue	13,865	3,038	2,000	4,400	4,200
Seasonal Marina Slip-Resident	60,429	89,264	80,000	105,000	110,000
Seasonal Marina Slip-Non Res	47,576	75,349	65,000	90,000	90,000
Daily Slip Fee	3,330	8,415	3,000	6,490	3,000
Daily Boat Launch Non-Resider	1,840	4,499	3,000	4,420	3,500
Daily Boat Launch Pass	21,250	20,614	18,000	18,000	18,000
Boat Storage	73,746	77,208	90,000	70,000	80,000
Boat In/Out Service	23,720	32,354	28,000	40,000	28,000
Trailer Storage	5,627	12,315	10,000	15,000	12,000
Daily Boat Launch Pass-Non Res	23,786	18,650	2,000	15,000	15,000
Total Revenues	\$275,169	\$341,706	\$301,000	\$368,310	\$363,700
Expenditures					
Personnel					
Salaries & Wages	16,569	12,232	11,210	11,240	11,730
Part Time Wages	0	0	24,040	21,640	25,480
Overtime Wages	0	0	0	350	0
Sick Pay Reimbursement	0	1,537	210	210	210
Health Insurance	2,913	1,990	2,100	2,360	3,550
Total Personnel	19,482	15,759	37,560	35,800	40,970
Commodities					
Office Supplies	738	510	500	500	500
Postage	66	0	70	70	70
Uniforms	0	0	200	200	200
Small Tools & Equipment	1,001	246	400	400	400
Building Maint. Supplies	853	(608)	300	300	300
Equipment Maint. Supplies	9,102	1,725	14,100	14,100	15,100
Operating Supplies	615	709	500	600	500
Total Commodities	12,375	2,582	16,070	16,170	17,070
Contractuals					
Merchant Credit Card Fees	7,868	10,633	5,000	8,000	5,000
Advertising	36	0	500	0	500
Printing	411	120	1,000	1,000	1,000
Telephone	1,973	1,469	3,190	1,770	1,780
Pest Control	0	0	0	0	2,000
Equipment Rental	950	950	4,170	1,170	1,170
IT Replacement Charge	1,260	1,390	1,390	1,390	1,300
Mileage Reimbursement	0	0	100	100	100
Miscellaneous Contractuals	400	528	6,000	2,000	0
Total Contractuals	12,898	15,090	21,350	15,430	12,850
Total Expenditures	44,755	33,431	74,980	67,400	70,890
Net Tax Levy Impact	(230,414)	(308,275)	(226,020)	(300,910)	(292,810)

	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimate</u>	<u>2023 Request</u>
Revenues					
Sale of Fixed Assets	0	0	0	3,000	0
Land & Building Leases	(1,550)	24,614	60,000	32,000	45,000
Miscellaneous Revenue	210	28	200	4,040	200
Concessionaire Revenue	44,831	273,366	475,000	300,000	400,000
Donations	0	6,500	6,500	6,500	6,500
Picnic Permits	50	1,180	3,500	2,500	3,500
Fishing Permits	0	0	3,600	200	3,600
Equipment Rental	0	236,474	270,000	270,000	270,000
Packaged Sales	0	1,354	2,050	2,003	2,050
Food and Beverage Sales	0	138,875	128,000	156,000	156,000
Marina Store Sales	0	1,820	3,000	3,000	3,000
Parking Fees	49,198	100,983	101,000	100,000	101,000
Total Revenues	\$92,739	\$785,194	\$1,052,850	\$879,243	\$990,850
Expenditures					
Salaries & Wages	149,276	141,656	153,860	160,490	162,310
Part Time Wages	8,255	131,272	190,600	196,130	202,770
Overtime Wages	0	1,211	0	5,540	0
Sick Pay Reimbursement	5,167	2,619	1,060	1,060	1,060
Health Insurance	62,854	45,427	62,250	48,590	65,030
Total Personnel	225,552	322,185	407,770	411,810	431,170
Office Supplies	113	547	1,500	1,500	1,500
Furniture & Equipment	0	5,957	11,999	11,999	9,000
Postage	4	1	150	0	150
Uniforms	203	2,593	5,500	5,000	5,500
Small Tools & Equipment	0	0	600	370	600
Building Maint. Supplies	428	1,230	11,000	1,600	11,000
Equipment Maint. Supplies	19,094	2,559	64,680	34,500	37,000
Operating Supplies	5,562	29,984	27,700	33,900	34,200
Cost of Goods Sold	0	37,523	34,800	28,800	43,800
Total Commodities	25,404	80,394	157,929	117,669	142,750
Merchant Credit Card Fees	2,935	1,509	12,500	2,000	12,500
Advertising	92	165	1,400	1,500	1,400
Printing	0	70	2,300	200	2,300
Dues & Subscriptions	80	234	890	640	890
Licenses & Permits	0	205	1,700	2,700	2,200
Natural Gas	8,428	7,473	8,260	8,890	9,070
Electricity	7,349	10,302	11,500	10,270	10,480
Telephone	5,180	4,406	11,100	2,270	3,000
Water & Sewer	3,672	3,337	4,000	4,100	4,220
Repairs & Maint. Building	0	0	4,100	1,200	4,100
Repairs & Maint. Equipment	1,048	0	6,200	1,900	6,900
Equipment Rental	2,397	2,542	4,600	4,600	4,800
IT Replacement Charge	8,820	8,970	7,810	7,810	14,560
Certifications and Education	0	0	0	60	0
Professional Development	1,478	0	4,000	1,480	4,000
Mileage Reimbursement	305	0	100	150	100
Miscellaneous Contractuals	1,460	29,280	32,400	36,230	36,500
Total Contractuals	43,244	68,493	112,860	86,000	117,020
Total Operating Expenses	294,200	471,072	678,559	615,479	690,940
Net Tax Levy Impact	201,461	(314,122)	(374,291)	(263,764)	(299,910)



Budget Request 2023
1000 General Corporate Fund
Revenue Facilities - Greenbelt Center

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Estimate</u>	<u>2023</u> <u>Request</u>
Revenues					
Land & Building Leases	23,431	104,882	160,000	100,000	200,000
Miscellaneous Revenue	0	7	100	0	0
Total Revenues	\$23,431	\$104,889	\$160,100	\$100,000	\$200,000
Expenditures					
Personnel					
Salaries & Wages	140,965	158,801	162,440	162,830	225,340
Part Time Wages	2,057	11,779	24,320	24,370	24,820
Overtime Wages	0	0	0	230	0
Sick Pay Reimbursement	0	0	0	0	0
Health Insurance	29,156	35,470	39,010	37,010	67,530
Total Personnel	172,178	206,050	225,770	224,440	317,690
Commodities					
Office Supplies	138	123	400	400	500
Furniture & Equipment	0	0	3,000	0	12,000
Postage	0	0	50	50	50
Building Maint. Supplies	809	589	1,400	1,000	1,400
Operating Supplies	2,163	6,720	2,500	6,040	2,600
Total Commodities	3,110	7,432	7,350	7,490	16,550
Contractuals					
Computer Fees & Services	474	474	2,500	500	2,000
Merchant Credit Card Fees	809	2,585	4,000	3,000	4,000
Advertising	0	187	400	800	3,400
Printing	0	426	140	210	140
Dues & Subscriptions	40	137	800	40	800
Natural Gas	3,936	5,291	5,200	7,190	7,340
Electricity	21,401	21,492	23,500	24,050	24,530
Telephone	12,220	10,339	14,990	5,180	5,500
Water & Sewer	1,778	2,078	2,500	1,800	1,850
Pest Control	0	0	500	500	500
Repairs & Maint. Building	3,549	22	7,000	3,280	7,000
Repairs & Maint. Equipment	1,547	1,213	8,500	2,100	7,150
Equipment Rental	998	1,767	3,000	3,000	3,000
IT Replacement Charge	4,930	5,500	4,930	4,930	4,490
Professional Development	0	0	2,100	1,000	2,100
Mileage Reimbursement	57	0	280	450	450
Miscellaneous Contractuals	378	4,464	10,500	10,500	10,500
Total Contractuals	52,117	55,975	90,840	68,530	84,750
Total Operating Expenses	227,405	269,457	323,960	300,480	419,640
Net Tax Levy Impact	203,974	164,568	163,860	200,480	219,640



Budget Request 2023
1000 General Corporate Fund
Revenue Facilities - Greenbelt Center

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Estimate</u>	<u>2023</u> <u>Request</u>
Revenues					
Land & Building Leases	23,431	104,882	160,000	100,000	200,000
Miscellaneous Revenue	0	7	100	0	0
Total Revenues	\$23,431	\$104,889	\$160,100	\$100,000	\$200,000
Expenditures					
Personnel					
Salaries & Wages	140,965	158,801	162,440	162,830	225,340
Part Time Wages	2,057	11,779	24,320	24,370	24,820
Overtime Wages	0	0	0	230	0
Sick Pay Reimbursement	0	0	0	0	0
Health Insurance	29,156	35,470	39,010	37,010	67,530
Total Personnel	172,178	206,050	225,770	224,440	317,690
Commodities					
Office Supplies	138	123	400	400	500
Furniture & Equipment	0	0	3,000	0	12,000
Postage	0	0	50	50	50
Building Maint. Supplies	809	589	1,400	1,000	1,400
Operating Supplies	2,163	6,720	2,500	6,040	2,600
Total Commodities	3,110	7,432	7,350	7,490	16,550
Contractuals					
Computer Fees & Services	474	474	2,500	500	2,000
Merchant Credit Card Fees	809	2,585	4,000	3,000	4,000
Advertising	0	187	400	800	3,400
Printing	0	426	140	210	140
Dues & Subscriptions	40	137	800	40	800
Natural Gas	3,936	5,291	5,200	7,190	7,340
Electricity	21,401	21,492	23,500	24,050	24,530
Telephone	12,220	10,339	14,990	5,180	5,500
Water & Sewer	1,778	2,078	2,500	1,800	1,850
Pest Control	0	0	500	500	500
Repairs & Maint. Building	3,549	22	7,000	3,280	7,000
Repairs & Maint. Equipment	1,547	1,213	8,500	2,100	7,150
Equipment Rental	998	1,767	3,000	3,000	3,000
IT Replacement Charge	4,930	5,500	4,930	4,930	4,490
Professional Development	0	0	2,100	1,000	2,100
Mileage Reimbursement	57	0	280	450	450
Miscellaneous Contractuals	378	4,464	10,500	10,500	10,500
Total Contractuals	52,117	55,975	90,840	68,530	84,750
Total Operating Expenses	227,405	269,457	323,960	300,480	419,640
Net Tax Levy Impact	203,974	164,568	163,860	200,480	219,640



Budget Request 2023
1000 General Corporate Fund
Revenue Facilities - Thunderhawk Rentals

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Estimate</u>	<u>2023</u> <u>Request</u>
Revenues					
Land & Building Leases	0	0	75,000	15,000	100,000
Total Revenues	\$0	\$0	\$75,000	\$15,000	\$100,000
Expenditures					
Personnel					
Part Time Wages	0	0	5,630	0	5,620
Total Personnel	0	0	5,630	0	5,620
Commodities					
Office Supplies	0	0	250	100	250
Furniture & Equipment	0	0	2,000	0	4,500
Computer Hardware	0	0	0	0	3,500
Postage	0	0	350	50	350
Building Maint. Supplies	0	0	1,000	0	1,000
Operating Supplies	0	0	1,500	0	1,500
Total Commodities	0	0	5,100	150	11,100
Contractuals					
Computer Fees & Services	0	0	2,000	0	1,000
Merchant Credit Card Fees	0	0	3,500	500	3,500
Advertising	0	0	2,000	650	3,500
Printing	0	0	2,500	750	2,500
Pest Control	0	0	300	0	300
Repairs & Maint. Building	0	0	4,000	0	4,000
Repairs & Maint. Equipment	0	0	5,000	0	5,000
Equipment Rental	0	0	1,000	0	1,000
Professional Development	0	0	1,100	450	1,100
Mileage Reimbursement	0	0	300	100	450
Miscellaneous Contractuals	0	0	2,000	750	2,000
Total Contractuals	0	0	23,700	3,200	24,350
Total Operating Expenses	0	0	34,430	3,350	41,070
Net Tax Levy Impact	0	0	(40,570)	(11,650)	(58,930)

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 \$22,671,410 or 12.46% higher than the prior-year budget of \$20,159,750. Revenues for 2023 are projected to increase in almost all revenue categories due to increased demand for services and increases in taxes. Non-tax revenues have begun to return to pre-pandemic levels.

- Property Taxes** – The tax levy rate for 2022 is estimated at 60 cents per \$1,000 of equalized assessed value which is the highest amount allowed under State statute. The 2022 property tax revenue of \$17,224,140 is based on an increase in the Equalized Assessed Valuation for 2022 of 4.3% and a 7% consumer price index (CPI). These factors play a role in the levy cap calculation according to the Illinois Property Tax Extension Limitation Law (PTELL). The consumer price index used is one year in arrears and subject to a maximum value of 5% or the CPI, whichever is lower. The change in property values follows a 25.7% decline between 2008 and 2014. Increases in property values from 2015 to 2019 have averaged 3.78% per year until 2020. Property value numbers for 2020 declined by 0.21% and increased by 1.23% in 2021. Replacement tax revenues are budgeted at a higher amount than the previous year because of changes in State statutes and improving economic conditions.
- Non-Tax Revenues** - Total non-tax revenues from interest, rentals, licenses, and permits, charges for services and sales, concessionaire revenue, and other revenues, are budgeted at \$3,647,270 which is 7.6% higher than last year’s budget. With the lifting of restrictions on social gatherings and other activities, revenues have bounced back to pre-pandemic levels and have grown. During the pandemic usage of the preserve was higher than normal. This has translated into higher demand for many of our services and activities now that restrictions have been lifted.

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

	FY 2022		FY 2023		Amount	
	Budget	% of Total	Budget	% of Total	Change	% Change
Property Taxes	\$15,870,000	78.72%	\$17,224,140	75.97%	\$1,354,140	8.53%
Replacement Tax	900,000	4.46%	1,800,000	7.94%	900,000	100.00%
Grants and Donations	74,000	0.37%	121,390	0.54%	47,390	64.04%
Land and Building Rentals	383,880	1.90%	435,680	1.92%	51,800	13.49%
Charges for Service and Sales	804,700	3.99%	951,150	4.20%	146,450	18.20%
Permits	849,100	4.21%	860,600	3.80%	11,500	1.35%
Easement and Licenses	27,800	0.14%	26,450	0.12%	(1,350)	-4.86%
Programs and Admissions	215,650	1.07%	196,140	0.87%	(19,510)	-9.05%
Investment Income	400,000	1.98%	400,000	1.76%	0	0.00%
Concessionaire Revenue	475,000	2.36%	400,000	1.76%	(75,000)	-15.79%
Other Revenue	159,620	0.79%	255,860	1.13%	96,240	60.29%
	<u>\$20,159,750</u>	<u>100.00%</u>	<u>\$22,671,410</u>	<u>100.00%</u>	<u>\$2,511,660</u>	<u>12.46%</u>

The General Corporate Fund operating budget is \$20,592,650 or 4.4 % higher than the prior-year budget of \$19,718,716. This increase is below the current rate of inflation as of the end of July 2022 of 8.5%. Some of the issues affecting expenditures in FY 2023 are as follows:

- Personnel** – Salaries and benefits increased 4.7% to \$15,044,160 as a result of increased wages,

new full-time equivalent positions and stable benefits costs. The budget includes a 5.5% salary increase, a \$310,000 vacancy/force reduction factor, and an increase of 2.87 full-time equivalent positions (FTE's). There are proposed increases in personnel for the administration, community engagement and partnerships, education, revenue facilities and public safety departments.

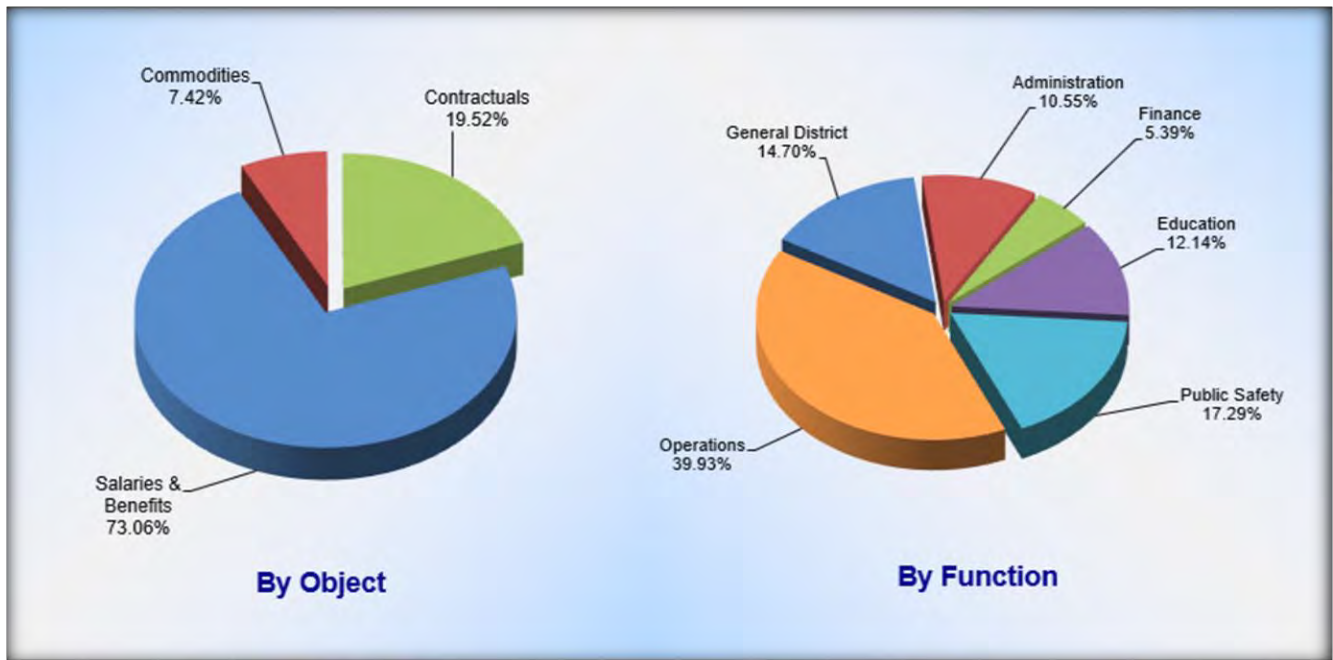
- **Commodities** – Commodities increased \$195,707 or 14.7%. The increase is due to the impact of inflation which is currently running at 8.5% (7/2022) nationwide. Increases in the cost of gas and diesel, maintenance supplies, and cost of goods sold make up a majority of the increase. The small tools and equipment budget is also increasing as the District is moving away from gas powered tools to electric tools which are more expensive.
- **Contractuals** – Contractuals increased \$8,127 or 0.2%. The increase in contractuals is due to increased costs for service, increased usage of the preserves and the lifting of pandemic restrictions. Areas that have increased include legal fees, computers fees, outside repair and maintenance, and professional development costs. These increases are offset in part by reduced spending for consulting fees, advertising, electricity, natural gas and miscellaneous contractuals.

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

	FY 2022 Budget	% of Total	FY 2023 Budget	% of Total	Amount Change	% Change
<u>OPERATING BUDGET BY OBJECT:</u>						
Salaries & Benefits	\$14,374,060	72.9%	\$15,044,160	73.1%	\$670,100	4.7%
Commodities	1,332,743	6.8%	1,528,450	7.4%	195,707	14.7%
Contractuals	4,011,913	20.3%	4,020,040	19.5%	8,127	0.2%
Total Operating Budget	<u>\$19,718,716</u>	100.0%	<u>\$20,592,650</u>	100.0%	<u>\$873,934</u>	4.4%

	FY 2022 Budget	% of Total	FY 2023 Budget	% of Total	Amount Change	% Change
<u>OPERATING BUDGET BY FUNCTION:</u>						
General District	\$2,827,176	14.3%	\$3,027,030	14.7%	\$199,854	7.1%
Administration	2,154,540	10.9%	2,172,830	10.6%	18,290	0.8%
Finance	1,180,280	6.0%	1,109,370	5.4%	(70,910)	-6.0%
Education	2,570,232	13.0%	2,499,650	12.1%	(70,582)	-2.7%
Public Safety	3,328,310	16.9%	3,560,830	17.3%	232,520	7.0%
Operations	7,658,179	38.8%	8,222,940	39.9%	564,761	7.4%
Total Operating Budget	<u>\$19,718,716</u>	100.0%	<u>\$20,592,650</u>	100.0%	<u>\$873,934</u>	4.4%

**General Corporate Fund
2023 Operating Expenditures - \$20,592,650**



- **Capital Expenditures** – The capital budget includes projects totaling \$1,867,795. These projects include:
 - Capital Improvement Program projects; habitat restoration, preserve tree planting and reforestation, and ADA improvements
 - Computer software and hardware upgrades and building exhibit improvements. Additional details are available in the Capital Improvement Plan section of this book.

- **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



	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Estimate</u>	<u>2023</u> <u>Request</u>
Revenues					
Property Tax	14,718,749	15,580,293	15,870,000	15,870,000	17,224,140
Replacement Tax	1,008,247	1,929,236	900,000	2,770,000	1,800,000
Interest from Investments	457,991	475,309	400,000	400,000	400,000
Interest from Tax Distribution	0	0	0	0	0
Gain/Loss Due to MV Adj	(73,837)	(410,569)	0	0	0
Sale of Fixed Assets	14,460	14,231	6,000	50,000	6,000
Insurance Claim	0	9,992	0	23,100	0
Lake County Fuel Revenue	70,830	86,969	40,000	100,000	100,000
Land & Building Leases	58,806	140,832	281,380	160,000	347,400
Miscellaneous Revenue	45,635	62,765	109,420	102,130	198,760
District Housing Rental	42,263	41,184	42,500	37,000	43,280
Licenses	36,564	37,176	27,800	26,068	26,450
Shipping Revenue	0	1,012	500	510	10,500
General Program Fees	(5,547)	13,774	49,500	51,588	45,850
Youth Program Fees	5,939	13,309	16,300	14,333	15,790
Research Services	349	283	500	100	200
Admissions	8,596	26,139	48,850	50,000	33,500
Admissions-Large Programs	0	0	0	0	0
Administrative Fee	25,564	0	0	0	0
Traveling Exhibit Permit Fees	0	22,500	26,400	36,150	20,400
Donations	88,057	96,413	67,500	47,100	114,890
State Grant	750,000	4,840	0	0	0
Picnic Permits	(21,090)	138,945	120,000	155,000	135,000
Camping Permits	(600)	1,879	2,000	2,300	2,000
Dog Permits	320,864	625,454	530,000	530,000	530,000
Daily Dog Permits	154,648	246,718	130,000	120,000	130,000
Horse Permits	12,743	14,003	9,500	9,640	9,500
Model Aircraft Permits	2,200	2,360	2,500	2,000	2,000
Special Use Permits	1,600	8,330	30,000	20,000	30,000
Vendor Permits	13,250	16,950	18,000	10,000	15,000
Fines	1,790	377	1,500	1,200	1,200
Ordinance Violations	71,511	55,236	40,000	35,000	35,000
Merchandise Sales	5,501	26,856	35,750	48,000	40,000
Food and Beverage Sales	0	133,044	120,000	150,000	150,000
Independence Grove	92,739	785,194	1,052,850	879,243	990,850
Fox River Marina	275,169	341,706	301,000	368,310	363,700
Total Revenues	\$18,417,840	\$20,409,696	\$20,159,750	\$21,918,772	\$22,671,410
Expenditures					
Personnel					
Salaries & Wages	10,077,072	10,084,697	10,829,000	10,235,400	11,265,000
Part Time Wages	649,945	887,108	1,112,130	1,033,060	1,181,390
Overtime Wages	103,627	139,947	159,670	125,932	159,670
Sick Pay Reimbursement	32,230	126,958	24,970	41,210	24,970
Commissioners Salaries	84,749	84,243	85,000	84,900	79,000
Budgeted Salary Adjustment	0	0	(290,000)	0	(310,000)
Health Insurance	2,097,397	2,161,381	2,453,290	2,179,100	2,644,130
Total Personnel	13,045,020	13,484,334	14,374,060	13,699,602	15,044,160

	2020	2021	2022	2022	2023
	Actual	Actual	Budget	Estimate	Request
Commodities					
Office Supplies	15,691	16,242	22,970	20,390	23,490
Furniture & Equipment	1,111	5,957	17,299	14,099	26,300
Digital Supplies	2,154	2,688	2,300	2,300	0
Software	14,356	7,017	15,370	30,200	14,600
Computer Hardware	4,053	10,173	16,580	14,438	14,000
Books, Periodicals, Manuals	69	253	750	750	750
Postage	71,817	82,394	98,404	101,612	111,930
Gasoline & Oil	214,978	317,849	270,000	400,000	400,000
Uniforms	33,569	52,705	61,430	60,338	80,230
Small Tools & Equipment	34,284	28,731	42,550	41,320	50,050
Building Maint. Supplies	91,900	91,940	138,700	102,900	113,700
Ground Maint. Supplies	47,812	56,971	93,000	93,825	94,000
Equipment Maint. Supplies	78,691	129,405	137,280	152,100	180,100
Vehicle Maint. Supplies	47,844	47,482	40,000	45,000	50,000
Inventory Variances	911	1,849	1,000	1,000	1,000
Landscaping, Trees, Shrubs	1,452	2,058	2,500	2,500	3,000
Operating Supplies	192,522	212,196	261,270	243,897	265,320
Employee Recognition	13,211	24,322	57,040	25,000	35,680
Cost of Goods Sold	3,697	46,197	54,300	49,300	64,300
Total Commodities	870,122	1,136,429	1,332,743	1,400,969	1,528,450
Contractuals					
Legal Fees	395,984	441,680	325,000	365,180	355,000
Engineering Fees	0	0	0	0	0
Computer Fees & Services	283,558	277,209	327,540	301,909	436,050
Consulting Fees	88,508	347,980	326,219	293,639	224,500
Merchant Credit Card Fees	41,853	64,453	63,800	63,000	72,500
Advertising	15,906	62,159	116,391	73,375	81,000
Printing	92,627	133,046	177,207	171,947	180,200
Photography Services	5,553	3,500	6,000	6,000	1,500
Dues & Subscriptions	25,047	26,178	33,210	33,279	51,100
Licenses & Permits	8,346	8,851	11,410	12,481	12,830
Natural Gas	58,498	63,411	72,210	90,100	91,910
Electricity	303,301	309,034	351,780	314,280	320,390
Telephone	169,816	145,933	198,040	165,120	171,170
Water & Sewer	18,441	23,083	21,350	19,430	20,010
Disposal Services	46,643	61,114	101,300	101,340	101,360
Pest Control	6,378	4,907	9,040	8,700	11,000
Online Communications	92,400	85,042	113,710	113,710	10,500
Repairs & Maint. Building	100,874	87,862	139,610	128,130	147,380
Repairs & Maint. Grounds	127,512	144,943	171,850	166,480	183,750
Repairs & Maint. Equipment	55,591	46,050	83,080	71,020	93,080
Repairs & Maint. Vehicles	6,073	7,451	10,000	10,000	10,000
Equipment Rental	27,688	30,039	47,760	42,610	47,290
Vehicle Replacement Charge	205,580	265,610	304,780	304,780	296,420
IT Replacement Charge	228,860	244,783	207,430	207,430	221,120
Equipment Replacement Chrg	111,210	114,100	118,460	118,460	124,840
Legislative Expenses	25,300	29,903	36,600	37,600	37,600
Certifications and Education	1,903	8,498	18,070	14,230	19,850
Professional Development	21,684	33,369	115,680	106,875	230,520
Mileage Reimbursement	5,964	2,045	11,280	4,950	11,700
Real Estate & Drainage Taxes	2,309	1,472	6,000	6,000	2,000
Fees to County	98,305	77,228	98,810	98,380	97,460
Miscellaneous Contractuals	213,576	280,713	388,297	380,396	356,010
Total Contractuals	2,885,288	3,431,646	4,011,913	3,830,832	4,020,040
Total Operating Expenses	16,800,430	18,052,409	19,718,716	18,931,402	20,592,650



	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Estimate</u>	<u>2023</u> <u>Request</u>
Capital					
Improvements to Buildings	0	0	188,268	188,268	0
Capital Imprvmts-Preserves	128,801	706,099	4,118,538	4,120,188	1,807,405
Paving, parking and lights	0	0	60,000	0	0
Motor Vehicles	0	0	35,610	35,610	0
Heavy Equipment	29,750	23,995	50,249	50,249	0
Computer Software	0	0	5,800	5,800	11,700
Furniture & Fixtures	0	0	52,000	52,000	0
Miscellaneous Capital	0	0	39,600	30,000	22,000
Total Capital	158,551	730,094	4,550,065	4,482,115	1,841,105
Total Expenditures	16,958,981	18,782,503	24,278,781	23,413,517	22,460,445
Revenue Excess (Deficit) over Expenditures	1,458,859	1,627,193	(4,119,031)	(1,494,745)	210,965
Funding Transfer to Capital Fac.	200,000	200,000	200,000	200,000	200,000
Beginning Fund Balance	23,898,613	25,157,472	25,297,267	26,584,666	24,889,920
Ending Fund Balance	\$25,157,472	\$26,584,666	\$21,363,322	\$24,889,920	\$24,900,885

Insurance Fund



General Program Statement

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

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

Key Objectives for 2023

- Protect people, property and resources from the identifiable and controllable risk of loss.
- Continue to empower all employees to take an active role in the District's safety performance.
- Continue to drive the District's Incident Rate down through job safety observations, root cause analysis investigations and a proactive safety culture.
- Conduct job task analysis to identify engineering or administrative controls to minimize risk and increase worker confidence.
- Maintain an adequate fund balance for emergencies to protect the District.

PERFORMANCE MEASUREMENTS	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED
Liability Claims	3	3	2	2
Completed Job Task Observations and Analysis	98	52	23	75
Incident Rate (calculated based on a calendar year)	4.4	6.6	5	4



Lake County
Forest Preserves

Budget Request 2023
2300 Insurance Fund

	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimate</u>	<u>2023 Request</u>
Revenues					
Property Tax Levy	1,478,441	1,278,189	1,491,070	1,491,070	624,380
Interest from Investments	48,911	(2,805)	25,600	30,000	25,600
Insurance Claim	2,229	37,050	0	17,500	0
Miscellaneous Revenue	82,153	1,500	1,500	1,500	1,500
Total Revenues	\$1,611,734	\$1,313,934	\$1,518,170	\$1,540,070	\$651,480
Expenditures					
Personnel					
Salaries & Wages	191,302	158,598	198,270	166,060	192,200
Overtime Wages	111	16	0	30	0
Sick Pay Reimbursement	632	1,988	630	630	630
Health Insurance	9,009	15,397	35,240	21,700	25,780
Total Personnel	201,054	175,999	234,140	188,420	218,610
Commodities					
Operating Supplies	42,795	58,124	77,000	72,000	77,000
Total Commodities	42,795	58,124	77,000	72,000	77,000
Contractuals					
Legal Fees	0	0	2,500	0	2,500
Consulting Fees	17,675	16,775	13,000	13,000	13,000
Dues & Subscriptions	389	190	1,350	1,150	1,150
Liability Insurance	110,736	110,655	117,400	112,520	115,890
Workers Compensation Ins.	344,777	323,096	337,080	322,740	332,420
Property Insurance	216,840	216,012	227,600	218,800	225,359
State Unemployment Ins.	33,954	18,861	50,000	50,000	50,000
Other Insurance	75,111	77,924	102,600	102,600	107,120
Telephone	926	703	1,000	890	900
Loss Prevention and Reduction	62,611	65,418	118,909	103,100	101,720
IT Replacement Charge	2,160	1,550	1,320	1,320	1,120
Professional Development	814	1,750	5,000	3,620	6,150
Mileage Reimbursement	98	0	250	150	250
Pre-Employment Physicals	2,177	24,786	67,150	43,500	74,150
Miscellaneous Contractuals	16,001	20,471	76,700	40,000	76,850
Total Contractuals	884,269	878,191	1,121,859	1,013,390	1,108,579
Total Operating Expenses	1,128,118	1,112,314	1,432,999	1,273,810	1,406,589
Capital					
Miscellaneous Capital	23,562	20,704	102,293	41,000	100,000
Total Capital	23,562	20,704	102,293	41,000	100,000
Total Expenditures	1,151,680	1,133,018	1,535,292	1,314,810	1,506,589
Revenue Excess (Deficit) over Expenditures	460,054	180,916	(17,122)	225,260	(855,109)
Beginning Fund Balance	1,700,643	2,160,697	2,060,423	2,341,616	2,566,876
Ending Fund Balance	\$2,160,697	\$2,341,616	\$1,854,353	\$2,566,876	\$1,711,767

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 2021 market investment return for IMRF is 16.6%. This return translates into an investment gain of approximately \$6.5 billion after expenses. IMRF estimated that its actuarial return was 16.8% due to a five-year smoothing. 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 10% of their benefits, investment income 68%, and employers 22%. The District's 2023 rate for the regular plan will decrease from 9.28% to 7.94%, a 14.4% decrease in the District's contribution amount, and decrease from 13.18% to 12.01%, a decrease of 8.88% 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 2023 budget.

<u>District Contribution Rate</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
IMRF – Regular Employees	11.98%	9.96%	11.72%	11.41%	9.28%	7.94%
IMRF – Sheriff's Law Enforcement Personnel	14.96%	13.65%	15.62%	16.53%	13.18%	12.01%
FICA - Federal Insurance Compensation Act	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%



	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Estimate</u>	<u>2023</u> <u>Request</u>
Revenues					
Property Tax Levy	2,431,939	2,908,962	2,581,370	2,581,370	2,182,300
Interest from Investments	7,247	4,005	1,700	1,600	1,700
Total Revenues	\$2,439,186	\$2,912,967	\$2,583,070	\$2,582,970	\$2,184,000
Expenditures					
Personnel					
IMRF Contributions	1,629,389	1,665,574	1,430,640	1,301,286	1,227,180
FICA Contributions	1,058,789	1,096,770	1,172,260	1,084,307	1,223,210
Total Personnel	2,688,178	2,762,344	2,602,900	2,385,593	2,450,390
Revenue Excess (Deficit) over Expenditures	(248,992)	150,623	(19,830)	197,377	(266,390)
Beginning Fund Balance	1,262,431	1,151,758	1,100,608	1,302,381	1,499,758
Ending Fund Balance	\$1,151,758	\$1,302,381	\$1,166,448	\$1,499,758	\$1,233,368

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 positions of their operating budgets relating to restoration and improvement of District lands and facilities. The Development Levy Fund is also a funding source for capital projects in the Ten-Year Capital Improvement Plan.

The total revenue budget is \$7,354,380 which is \$3,477,640 or 32.1% lower than the prior modified revenue budget of \$10,832,020. 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 2022 is estimated to be .025% of the equalized assessed value. The large decrease in revenue is from a \$3,000,000 donation budgeted in 2022 for a facility construction project.

The total budget for expenditures is \$9,897,483 or 29.9% lower than last year's budget of \$14,108,221. 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 2022 Budget	% of Total	FY 2023 Budget	% of Total	Amount Change	% Change
EXPENDITURES BY OBJECT:						
Salaries and Benefits	\$4,301,310	30.49%	\$4,582,300	46.30%	\$280,990	6.53%
Commodities	550,210	3.90%	576,400	5.82%	26,090	4.74%
Contractuals	1,946,680	15.53%	1,878,420	18.98%	(312,070)	-14.25%
Capital Outlay and Projects	7,066,112	50.09%	2,860,363	28.90%	(4,205,749)	-59.52%
Total Expenditures by Object	<u>\$14,108,221</u>	100.00%	<u>\$9,897,483</u>	100.00%	<u>(\$4,210,738)</u>	-29.85%

	FY 2022 Budget	% of Total	FY 2023 Budget	% of Total	Amount Change	% Change
EXPENDITURES BY FUNCTION:						
Operations	\$1,234,050	8.75%	\$1,343,740	13.58%	\$109,690	8.89%
Planning and Land Preservation	1,377,961	9.77%	1,531,650	15.48%	159,689	11.15%
Natural Resources	4,430,099	31.40%	4,161,730	42.05%	(268,369)	-6.06%
Capital Outlay and Projects	7,066,112	50.09%	2,860,363	28.90%	(4,205,749)	-59.52%
Total Expenditures by Function	<u>\$14,108,221</u>	100.00%	<u>\$9,897,483</u>	100.00%	<u>(\$4,210,738)</u>	-29.85%



	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimate</u>	<u>2023 Request</u>
Revenues					
Property Tax	6,149,549	6,467,132	6,550,000	6,550,000	7,176,730
Interest from Investments	168,118	171,567	130,000	150,000	150,000
Gain/Loss Due to MV Adj	33,165	(167,466)	0	0	0
Donations	908,395	136,927	3,512,674	2,985,224	26,650
Other Grants	0	0	638,346	638,346	0
State Grant	0	0	0	0	0
Federal Grant	18,070	0	0	0	0
Miscellaneous Revenue	31,650	20,500	1,000	7,448	1,000
Transfers	963,110	0	0	1,200,000	0
Total Revenues	8,272,057	6,628,660	10,832,020	11,531,018	7,354,380
Expenditures					
Personnel					
Salaries & Wages	3,216,870	3,303,078	3,448,340	3,129,560	3,598,560
Part Time Wages	78,237	75,163	123,250	71,720	137,260
Overtime Wages	20,164	27,644	50,000	22,045	50,000
Sick Pay Reimbursement	23,982	58,685	14,300	29,300	14,300
Budgeted Salary Adjustment	0	0	(45,000)	0	(70,000)
Health Insurance	612,672	615,031	710,420	574,080	852,180
Total Personnel	3,951,925	4,079,601	4,301,310	3,826,705	4,582,300
Commodities					
Office Supplies	2,700	2,940	5,500	2,990	3,800
Software	0	0	0	200	200
Books, Periodicals, Manuals	0	263	450	250	450
Postage	11,554	8,124	12,550	12,450	2,550
Gasoline & Oil	53,153	64,405	65,590	81,000	81,000
Uniforms	9,160	11,545	11,220	14,200	18,100
Small Tools & Equipment	7,421	7,003	13,600	14,600	13,600
Ground Maint. Supplies	228,094	215,991	235,000	241,900	251,000
Equipment Maint. Supplies	50,942	46,633	57,800	51,905	55,500
Vehicle Maint. Supplies	22,402	36,119	30,000	30,000	35,000
Preserve Signs and Maint.	35,054	51,418	55,000	55,000	55,000
Operating Supplies	45,116	52,188	63,600	62,600	60,200
Total Commodities	465,596	496,629	550,310	567,095	576,400
Contractuals					
Architect Fees	7,500	200	13,872	13,900	12,000
Legal Fees	60,434	44,447	40,000	40,000	45,000
Engineering Fees	6,228	10,612	27,870	27,900	30,000
Computer Fees & Services	14,929	15,589	22,426	24,750	93,670
Consulting Fees	166,474	190,516	368,169	279,220	338,000
Advertising	1,286	1,085	2,800	2,600	3,050
Printing	4,147	7,901	8,350	8,350	350
Dues & Subscriptions	32,173	23,959	19,720	34,140	20,420
Licenses & Permits	6,566	4,387	10,740	12,740	10,740
Natural Gas	4,180	4,413	4,390	5,360	5,460
Electricity	18,357	19,946	23,320	18,880	19,260
Telephone	36,471	36,043	38,180	33,510	36,190
Water & Sewer	253	1,744	440	1,430	1,480
Disposal Services	8,099	2,182	5,480	12,750	5,480
Pest Control	222	178	220	230	220
Insect Management Control	23,937	37,800	195,000	45,000	195,000
Ecological Land Mgmt Contract	259,025	394,967	490,033	482,000	425,000



	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Request
Repairs & Maint. Building	1,878	8,122	6,260	8,140	7,230
Repairs & Maint. Grounds	7,163	9,922	20,900	20,900	21,000
Repairs & Maint. Equipment	18,216	32,293	20,750	31,000	38,620
Repairs & Maint. Vehicles	14,608	9,147	15,000	15,000	15,000
Equipment Rental	24,510	4,418	33,340	52,770	33,340
Vehicle Replacement Charge	209,320	209,910	197,910	197,910	191,240
IT Replacement Charge	66,840	71,690	67,510	67,510	58,620
Equipment Replacement Chrg	155,700	136,530	175,060	175,060	182,660
Certifications and Education	2,359	2,181	5,000	5,250	11,940
Professional Development	4,627	7,139	16,550	13,790	17,050
Mileage Reimbursement	725	1,906	4,900	4,450	4,900
Real Estate & Drainage Taxes	40,025	25,628	41,000	27,000	27,000
Miscellaneous Contractuals	270,330	180,430	340,299	248,510	28,500
Total Contractuals	1,466,582	1,495,285	2,215,489	1,910,050	1,878,420
Total Operating Expenses	5,884,103	6,071,515	7,067,109	6,304,680	7,037,120
Capital					
Buildings & Structures	0	0	0	0	0
Capital Imprvmts-Preserves	1,147,512	1,306,827	6,874,842	6,874,842	2,253,063
Heavy Equipment	46,698	12,192	150,000	150,000	595,000
Computer Hardware	0	0	0	0	12,300
Miscellaneous Capital	26,666	24,973	41,270	41,270	0
Total Capital	1,220,876	1,343,992	7,066,112	7,066,112	2,860,363
Total Expenditures	7,104,979	7,415,507	14,133,220	13,370,792	9,897,483
Revenue Excess (Deficit) over Expenditures	1,167,078	(786,847)	(3,301,200)	(1,839,773)	(2,543,103)
Beginning Fund Balance	9,375,400	10,542,478	12,016,224	9,755,631	7,915,858
Ending Fund Balance	\$10,542,478	\$9,755,631	\$8,560,278	\$7,915,858	\$5,372,755

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, 2022, is \$633,037,759. The total debt on December 31, 2022, is projected to be \$166,060,000. Debt financing is used to fund major capital expenditures that are part of a long-range plan and because of the large size of the expenditures, cannot be funded by operating revenues. In 1991, state statutes were amended to require a referendum vote to approve a general obligation bond issue. Other debt financing options available include alternate revenue bonds, debt certificates and installment loans that do not require a referendum vote.

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

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

Series and Type	Purpose	Outstanding Principal	Outstanding Interest	Balance
2014A Refunding Bonds	\$28.920 million to advance refunding the 2006A General Obligation Bond Series. Resulted in upfront savings of \$2.0 million.	9,645,000	583,500	10,228,500
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).	20,390,000	4,118,237	24,508,237
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.	32,410,000	3,357,550	35,767,550
2016B Refunding Bonds	\$24.0 million to refund the 2009A General Obligation Bonds. Resulted in upfront savings of \$2.9 million.	18,605,000	1,427,463	20,032,463
2019 Refunding Bonds	\$22.06 million to refund the 2011 General Obligation Bonds. Resulted in upfront savings of \$2.9 million.	19,925,000	5,343,994	25,268,994
2021 Refunding Bonds	\$58.82 million to refund the 2010 General Obligation Bonds. Resulted in upfront savings of \$10.07 million.	51,090,000	10,866,900	61,956,900
2021A Refunding Bonds	\$14.925 million to refund the 2013 General Obligation Bonds. Resulted in upfront savings of \$1.46 million.	13,995,000	3,047,950	17,042,950
	TOTAL:	\$166,060,000	\$28,745,594	\$194,805,594

THE ANNUAL TAX LEVY REQUIREMENTS TO AMORTIZE THE GENERAL OBLIGATION DEBT PROJECTED TO BE OUTSTANDING AS, OF DECEMBER 31, 2022 INCLUDING INTEREST PAYMENTS OF \$28,745,594 ARE AS FOLLOWS:

Tax Year	Fiscal Year	Series 2014A	Series 2015A	Series 2016A	Series 2016B	Series 2019	Series 2021	Series 2021A	FY Total
2022	2023	3,424,350	2,637,125	3,976,250	3,326,819	1,945,188	5,183,200	1,551,800	22,044,731
2023	2024	3,410,300	2,613,775	3,989,500	3,363,569	1,947,688	5,182,700	1,546,800	22,054,331
2024	2025	3,393,850	2,599,375	4,008,400	3,392,669	1,942,188	5,183,950	1,549,550	22,069,981
2025	2026		2,253,625	7,810,600	3,424,969	1,943,938	5,106,450	1,549,550	22,089,131
2026	2027		2,166,425	7,805,400	3,445,369	1,942,438	5,178,700	1,551,800	22,090,131
2027	2028		2,541,750	8,177,400	3,079,069	1,942,688	5,177,950	1,551,050	22,469,906
2028	2029		2,411,850			1,944,438	5,167,200	1,552,300	11,075,788
2029	2030		2,423,875			1,942,438	5,166,450	1,545,300	11,078,063
2030	2031		2,427,500			1,942,838	5,157,400	1,549,300	11,077,038
2031	2032		2,432,937			1,940,638	5,157,100	1,545,100	11,075,775
2032	2033					1,944,831	5,149,900	1,550,400	8,645,131
2033	2034					1,947,713	5,145,900		7,093,613
2034	2035					1,941,975			1,941,975
TOTALS		10,228,500	24,508,237	35,767,550	20,032,463	25,268,994	61,956,900	17,042,950	194,805,594

NET GENERAL BONDED DEBT TO EQUALIZED ASSESSED VALUE AND NET GENERAL BONDED DEBT PER CAPITA 2012 THROUGH 2022

Tax Year	Fiscal Year	(1) (2) Population	Equalized Assessed Value	Net General Bonded Debt*	Net General Bonded Debt to Equalized Assessed Value	Net General Bonded Debt per Capita
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	231,031,267	0.848%	328
2020	2021	714,342	27,189,381,520	181,094,401	0.666%	254
2021	2022	711,239	27,523,380,843	164,961,505	0.599%	232

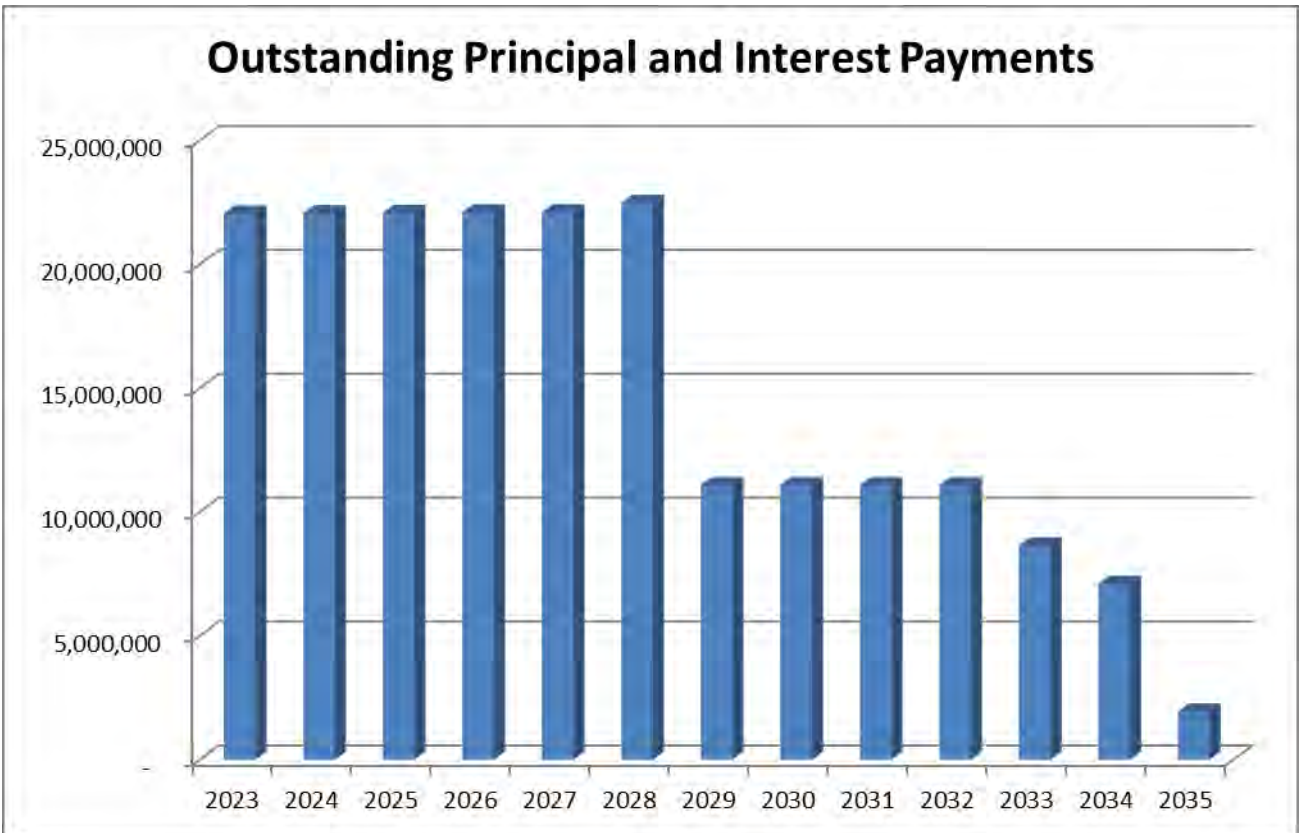
* Net of the amount available in Debt Service Fund for payment of principal

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

(2) Based on the 2020 Census data release.

**COMPUTATION OF LEGAL DEBT MARGIN
YEAR END DECEMBER 31, 2023**

2021 Equalized Assessed Value	\$27,523,380,843	
Debt limit: 2.3% of Equalized Assessed Value		\$633,037,759
Outstanding tax levy debt	(166,060,000)	
Debt Service Fund balance available for payment of principa	<u>1,098,495</u>	
		<u>(164,961,505)</u>
Legal Debt Margin as of December 31, 2022:		\$468,076,254
<i>Add principal reductions on tax levy debt during 2023</i>		16,540,000
Projected Legal Debt Margin December 31, 2023:		<u><u>\$484,616,254</u></u>





	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Estimate</u>	<u>2023</u> <u>Budget</u>
Revenues					
Property Tax	22,886,359	23,398,297	22,378,890	22,290,975	22,265,180
Bond Proceeds	0	73,745,000	0	0	0
Interest from Investments	41,524	32,948	5,700	7,621	4,530
Treasury Rebate Revenue	1,198,578	232,276	0	0	0
Premium on Debt Issuance	0	10,043,144	0	0	0
Total Revenues	\$24,126,461	\$107,451,665	\$22,384,590	\$22,298,596	\$22,269,710
Expenditures					
Paying Agent Fees	5,034	3,325	3,360	2,875	3,360
Interest Fees on Debt	8,864,428	5,983,098	6,062,330	6,217,395	5,504,740
Principal Payment	15,835,000	100,107,286	16,095,000	15,805,000	16,540,000
Interfund Transfers	1,333,109	6,092,399	0	1,354,329	0
Total Expenditures	26,037,571	112,875,809	22,160,690	23,379,599	22,048,100
Revenue Excess (Deficit) over Expenditures	(1,911,110)	668,255	223,900	(1,081,003)	221,610
Beginning Fund Balance	3,421,226	1,510,117	2,283,532	2,178,374	1,097,371
Ending Fund Balance	\$1,510,117	\$2,178,374	\$2,564,032	\$1,097,371	\$1,318,981

Land Acquisition Bond Projects





General Program Statement

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

All funds for land acquisition that have been borrowed have been used in full.



Budget Request 2023
Land Acquisition Bond Projects

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Estimate</u>	<u>2023</u> <u>Request</u>
Revenues					
Interest Investments	4,696	0	0	0	0
Grants	0	362,000	0	0	0
Miscellaneous Revenue	0	62	0	0	0
Total Revenues	\$4,696	\$362,062	\$0	\$0	\$0
Expenditures					
Postage	0	0	0	0	0
Legal Fees	587	0	0	0	0
Total Operating Expenses	587	0	0	0	0
Capital					
Land Acquisition	1,633,350	41,260	0	0	0
Title Fees	7,775	1,229	0	0	0
Tax Prorations	52,292	10,117	0	0	0
Other Land Acquisition Costs	4,366	(976)	0	0	0
Appraisal Fees	6,900	3,500	0	0	0
Engineering Fees	16,655	1,300	0	0	0
Legal Fees	73,284	16,952	0	0	0
Total Capital	1,794,622	73,382	0	0	0
Total Expenditures	1,795,209	73,382	0	0	0
Revenue Excess (Deficit) over Expenditures	(1,790,513)	288,680	0	0	0
Beginning Fund Balance	1,501,834	(288,680)	0	0	0
Ending Fund Balance	\$(288,680)	\$0	\$0	\$0	\$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.



	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimate</u>	<u>2023 Request</u>
Revenues					
Interest from Investments	40,431	5,928	9,200	14,400	9,200
Grants	0	207,134	450,017	503,484	0
Miscellaneous	0	0	0	0	0
Total Revenues	\$40,431	\$213,062	\$459,217	\$517,884	\$9,200
Expenditures					
Buffalo Creek - MWRD Reservoir Exp	171	0	35,000	35,000	0
Cuba Marsh Habitat Restoration	0	6,170	30,053	30,053	0
Dog Area Accessibility Improvements	0	0	60,000	60,000	0
Ethels Woods Access & Rte45 Tunnel	0	0	0	0	0
Ethels Woods	16,385	17,804	108,860	108,860	0
Facility & Infrastructure Improvement	52,121	8,878	102,286	102,286	0
Fort Sheridan Preserve	17,101	0	109,726	109,726	0
Fort Sheridan USACE GLFER	34,938	1,636	169,423	169,423	0
Grass Lake Road Tunnel	0	(20,716)	0	0	0
Grassy Lake Preserve	2,338	29,055	55,587	55,587	0
Heron Creek IL Rte 22 Connection	0	0	20,000	20,000	0
Lakewood Master Plan	238,290	176,580	3,340,402	3,340,402	224,866
Lakewood Restoration - Broberg	4,059	0	0	0	0
Lakewood Restoration - Schreiber Bc	7,927	0	8,434	8,434	0
Lyons Woods	4,301	0	159,642	159,642	0
Middlefork Savanna Trail Connect	0	0	0	0	0
Mill. Trail Ethels Woods-Rte 45	189,678	1,177,344	380,846	380,846	0
Mill. Trail Van Patten	0	0	0	0	0
Old School Restoration Phase II	0	0	0	0	0
Roadway & Parkway Renovations	133,333	88,963	1,277,704	1,277,704	0
Southern DPR Habitat Restoration	67,368	98,317	2,022	2,022	0
Waukegan Savanna Phase I	50,272	0	0	0	0
Total Expenditures	818,282	1,584,031	5,859,984	5,859,984	224,866
Revenue Excess (Deficit) over Expenditures	(777,851)	(1,370,969)	(5,400,767)	(5,342,100)	(215,666)
Beginning Fund Balance	7,706,586	6,928,735	6,974,710	5,557,766	(215,666)
Ending Fund Balance	\$6,928,735	\$5,557,766	\$303,489	\$(215,666)	\$0

Enterprise Fund





General Program Statement

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

PERFORMANCE MEASUREMENTS	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED
Golf Play Revenue	\$2,946,725	\$3,126,812	\$2,405,000	\$2,595,000
Golf Cart Revenue	\$1,092,606	\$1,155,847	\$920,000	\$870,000
Golf Shop Revenue	\$163,336	\$169,804	\$155,000	\$155,000
Golf Range Revenue	\$187,948	\$224,474	\$168,000	\$185,000
Golf Food and Beverage Revenue	\$429,181	\$544,088	\$422,000	\$506,500



Budget Request 2023
Enterprise Fund

All Golf Course Operations

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Request
Operating Revenues					
Green Fees	2,899,941	3,126,812	2,580,000	2,780,000	3,210,000
Season Passes	25,026	16,060	22,000	24,000	10,000
Permanent Starts	9,880	10,730	13,500	13,500	12,500
Outings	5,728	(0)	(0)	(0)	(0)
Player Services	6,150	2,620	6,000	6,000	6,000
Gas Cart Rental	1,083,720	1,150,220	860,000	1,050,000	1,162,000
Hand Cart Rental	4,711	5,627	3,450	3,250	10,200
Golf Club Rental	4,175	(0)	7,000	6,500	7,000
Range Balls	187,948	224,474	168,000	190,000	215,000
Golf Shop Sales	163,336	169,805	155,000	156,000	162,500
Food Sales-Snack Shop	32,691	86,528	73,000	(5,000)	100,000
Beverage Sales-Snack Shop	133,994	84,332	97,000	87,000	105,000
Beer Sales-Snack Shop	237,161	293,676	200,000	255,000	300,000
Liquor Sales-Snack Shop	25,336	79,553	40,000	73,000	95,000
Building Rentals	1,925	2,200	30,000	3,000	30,000
Other Revenues	39,930	(15,436)	8,100	18,600	7,100
Concessionaire Revenue	(0)	(0)	3,500	8,000	3,500
Total Operating Revenues	4,861,652	5,237,201	4,266,550	4,668,850	5,435,800
Operating Expenses					
Personnel					
Salaries & Wages	781,527	816,080	852,690	976,683	954,570
Part Time Wages	731,885	934,155	1,043,180	979,290	1,073,570
Overtime Wages	56,642	73,342	34,000	92,140	34,000
Sick Pay Reimbursement	6,735	10,838	7,450	7,450	7,450
IMRF Contributions	145,227	162,475	142,020	149,140	144,450
FICA Contributions	116,843	140,091	148,210	151,550	158,340
Health Insurance	170,482	207,601	235,330	236,710	288,650
Sick/Comp/Vacation Accrual	9,107	15,233	0	0	0
Personnel	2,018,448	2,359,815	2,462,880	2,592,963	2,661,030
Commodities					
Office Supplies	1,797	965	1,750	1,750	1,750
Postage	178	91	600	600	600
Gasoline & Oil	49,248	67,493	64,300	84,000	68,500
Uniforms	15,144	7,946	17,500	17,500	17,500
Small Tools & Equipment	9,758	6,233	6,200	9,500	6,200
Building Maint. Supplies	9,040	8,532	13,500	13,500	13,500
Ground Maint. Supplies	44,193	28,203	41,500	42,480	41,500
Equipment Maint. Supplies	90,343	83,626	75,000	75,000	85,000
Vehicle Maint. Supplies	0	147	0	0	0
Gravel & Soil	448	380	2,000	2,000	2,000
Herbicides	13,949	9,861	15,900	15,900	15,900
Fertilizer	65,614	83,071	79,000	92,000	79,000
Plant Protectors	79,681	106,609	105,000	112,000	105,000
Insecticides	25,648	25,245	27,000	39,000	27,000
Turfgrass Chemicals	62,490	57,906	61,500	65,130	61,000
Top Dressing	7,460	10,335	20,500	24,200	18,500
Irrigation Supplies	14,621	17,002	19,500	24,500	18,500
Landscaping, Trees, Shrubs	2,116	1,225	2,500	2,500	2,500
Operating Supplies	94,276	75,968	114,200	96,000	123,200
COGS-Handicap	3,260	2,100	3,600	3,600	3,600
COGS-Pro Shop	109,038	129,155	109,000	100,500	108,000
COGS-Food	14,239	25,246	26,000	24,000	30,000



Budget Request 2023
Enterprise Fund

All Golf Course Operations

	2020	2021	2022	2022	2023
	Actual	Actual	Budget	Estimate	Request
COGS-Beverage	10,579	16,627	15,000	15,000	15,000
COGS-Beer	63,751	66,899	43,000	46,000	68,000
COGS-Liquor	7,241	24,900	14,700	28,000	28,000
Commodities	794,112	855,765	878,750	934,660	939,750
Contractuals					
Legal Fees	1,660	0	0	0	0
Computer Fees & Services	5,267	30,600	40,120	38,520	40,120
Merchant Credit Card Fees	104,598	109,677	85,000	84,500	101,000
Advertising	22,914	12,234	15,000	15,000	14,000
Printing	2,580	2,637	4,000	4,000	3,250
Dues & Subscriptions	3,813	4,398	5,440	5,690	5,440
Licenses & Permits	6,757	5,248	7,840	7,910	4,890
Liability Insurance	2,430	2,532	2,670	2,510	2,560
Workers Compensation Ins.	80,665	82,579	83,270	80,130	81,210
Property Insurance	16,324	17,615	18,400	17,120	17,400
State Unemployment Ins.	91,556	30,559	93,000	140,000	140,000
Natural Gas	17,149	16,216	17,750	25,050	23,050
Electricity	76,677	98,243	73,700	85,095	86,800
Telephone	31,221	31,933	33,310	28,520	29,800
Water & Sewer	6,886	5,437	6,600	7,160	7,380
Disposal Services	3,659	4,264	4,300	5,300	4,300
Pest Control	2,251	1,653	2,500	2,700	2,500
Repairs & Maint. Building	14,095	1,026	4,400	8,360	9,400
Repairs & Maint. Grounds	5,000	0	3,000	1,020	3,000
Repairs & Maint. Equipment	1,995	3,278	5,000	16,700	5,000
Equipment Rental	203,630	206,162	248,260	242,140	248,260
Vehicle Replacement Charge	15,760	18,656	14,580	14,580	5,330
IT Replacement Charge	9,600	9,600	9,120	9,120	35,390
Certifications and Education	120	14	800	1,233	800
Professional Development	4,177	2,469	7,500	7,660	17,800
Mileage Reimbursement	3,706	1,866	6,500	6,500	6,500
Miscellaneous Contractuals	85,334	35,661	34,350	44,470	34,350
Contractuals	819,824	734,557	826,410	900,988	929,530
Total Expenditures	3,623,277	3,950,137	4,168,040	4,428,611	4,530,310
Operating Income (Loss)	1,238,375	1,287,064	98,510	240,239	905,490
Non-Operating Revenue Int.	29,388	6,165	17,200	26,250	18,250
Income (Loss) before capital outlay	1,267,763	1,293,229	115,710	266,489	923,740
Non-Operating Expenses					
Capital					
Machinery & Tools	90,662	298,808	246,500	246,500	260,000
Capital Improvements	0	0	475,000	4,000	400,000
Furniture & Fixtures	0	16,106	0	0	0
Total Capital	90,662	314,914	721,500	250,500	660,000
Cash Generated	\$1,177,101	\$978,315	\$(605,790)	\$15,989	\$263,740
Beginning Fund Balance	18,214,125	19,391,226	17,070,407	20,369,541	20,385,530
Ending Fund Balance	\$19,391,226	\$20,369,541	\$16,869,292	\$20,385,530	\$20,649,270



Budget Request 2023
8000 Countryside Golf Course

	2020	2021	2022	2022	2023
	Actual	Actual	Budget	Estimate	Request
Operating Revenues					
Green Fees	1,461,278	1,546,653	1,300,000	1,250,000	1,350,000
Season Passes	25,026	16,060	22,000	24,000	10,000
Permanent Starts	3,720	5,380	6,000	6,000	6,000
Player Services	5,260	1,920	5,000	5,000	5,000
Gas Cart Rental	605,800	635,475	450,000	570,000	602,000
Hand Cart Rental	3,107	1,310	2,200	2,000	2,200
Golf Club Rental	150	0	1,000	500	1,000
Range Balls	135,751	169,025	125,000	140,000	150,000
Golf Shop Sales	39,916	38,089	35,000	35,000	40,000
Food Sales-Snack Shop	26,433	42,936	45,000	40,000	45,000
Beverage Sales-Snack Shop	37,101	43,970	37,000	37,000	45,000
Beer Sales-Snack Shop	149,601	158,794	130,000	130,000	150,000
Liquor Sales-Snack Shop	18,841	31,008	20,000	28,000	30,000
Other Revenues	19,206	17,453	6,000	7,400	6,000
Total Operating Revenues	\$2,531,190	\$2,708,073	\$2,184,200	\$2,274,900	\$2,442,200
Operating Expenses					
Personnel					
Salaries & Wages	396,936	466,472	460,860	540,100	538,010
Part Time Wages	354,227	448,747	490,430	460,250	498,850
Overtime Wages	15,496	14,335	16,000	22,860	16,000
Sick Pay Reimbursement	5,319	5,710	6,000	6,000	6,000
IMRF Contributions	68,229	83,605	71,850	79,000	79,130
FICA Contributions	56,388	71,604	74,470	78,610	81,010
Health Insurance	84,495	119,977	131,990	119,420	148,670
Sick/Comp/Vacation Accrual	(348)	12,545	0	0	0
Personnel	980,742	1,222,995	1,251,600	1,306,240	1,367,670
Commodities					
Office Supplies	429	691	1,000	1,000	1,000
Postage	133	74	300	300	300
Gasoline & Oil	30,296	42,325	41,000	45,500	42,000
Uniforms	4,637	3,547	6,300	6,300	6,300
Small Tools & Equipment	3,331	1,336	3,500	4,000	3,500
Building Maint. Supplies	8,739	6,872	9,000	9,000	9,000
Ground Maint. Supplies	23,384	20,943	20,000	20,980	20,000
Equipment Maint. Supplies	41,285	36,402	38,000	38,000	38,000
Gravel & Soil	448	0	500	500	500
Herbicides	6,499	5,047	8,500	8,500	8,500
Fertilizer	37,434	43,129	38,000	45,000	38,000
Plant Protectors	28,907	35,805	28,000	35,000	28,000
Insecticides	13,260	12,291	13,000	22,000	13,000
Turfgrass Chemicals	20,573	30,966	24,000	28,630	24,000
Top Dressing	5,359	6,114	10,000	13,000	10,000
Irrigation Supplies	13,352	13,734	15,000	20,000	15,000
Landscaping, Trees, Shrubs	1,885	527	2,000	2,000	2,000
Operating Supplies	45,042	35,719	44,500	39,500	49,500
COGS-Handicap	1,990	2,070	2,600	2,600	2,600
COGS-Pro Shop	18,847	30,003	18,000	18,000	18,000
COGS-Food	9,145	14,510	18,000	13,000	18,000
COGS-Beverage	9,281	13,699	11,000	11,000	11,000
COGS-Beer	36,957	39,511	33,000	36,000	38,000
COGS-Liquor	5,386	8,670	4,700	10,000	8,000
Commodities	366,599	403,985	389,900	429,810	404,200

	2020	2021	2022	2022	2023
	Actual	Actual	Budget	Estimate	Request
Contractuals					
Computer Fees & Services	2,748	28,997	37,120	35,520	37,120
Merchant Credit Card Fees	54,250	54,185	45,000	45,000	50,000
Advertising	14,068	7,171	10,000	10,000	10,000
Printing	1,625	2,345	2,000	2,000	2,000
Dues & Subscriptions	3,038	2,353	3,700	4,000	3,700
Licenses & Permits	3,091	3,356	3,290	3,360	3,290
Liability Insurance	972	1,024	1,070	1,010	1,020
Workers Compensation Ins.	39,163	41,225	38,740	37,230	37,740
Property Insurance	5,131	5,262	5,540	5,150	5,230
State Unemployment Ins.	51,108	14,501	53,000	60,000	60,000
Natural Gas	3,517	3,734	3,750	5,170	4,270
Electricity	22,452	29,286	26,700	23,000	23,460
Telephone	9,654	11,135	10,300	12,560	12,600
Water & Sewer	1,549	1,867	2,000	2,600	2,680
Disposal Services	1,375	1,480	1,900	1,900	1,900
Pest Control	690	632	800	1,000	800
Repairs & Maint. Building	8,401	379	2,000	5,860	7,000
Repairs & Maint. Grounds	5,000	0	3,000	1,020	3,000
Repairs & Maint. Equipment	1,525	3,278	4,500	16,200	4,500
Equipment Rental	99,414	100,077	114,700	107,530	114,700
Vehicle Replacement Charge	9,600	12,496	8,420	8,420	5,330
IT Replacement Charge	3,880	3,880	3,830	3,830	16,460
Certifications and Education	0	14	600	1,033	600
Professional Development	3,270	1,619	5,500	5,660	11,800
Mileage Reimbursement	3,706	1,866	6,000	6,000	6,000
Miscellaneous Contractuals	28,511	8,994	11,250	13,870	11,250
Contractuals	377,738	341,156	404,710	418,923	436,450
Total Expenditures	1,725,427	1,955,738	2,046,210	2,154,973	2,208,320
Operating Income (Loss)	805,763	742,258	137,990	119,927	233,880
Non-Operating Revenue Int.	29,827	6,530	17,000	25,000	17,000
Income (Loss) before capital outlay	835,590	748,788	154,990	144,927	250,880
Non-Operating Expenses					
Capital					
Machinery & Tools	48,500	68,383	88,500	88,500	100,000
Total Capital	48,500	68,383	88,500	88,500	100,000
Cash Generated	\$228,072	\$787,090	\$66,490	\$56,427	\$150,880
Beginning Fund Balance	10,789,640	11,576,730	10,218,552	12,363,820	12,420,247
Ending Fund Balance	\$11,576,730	\$12,363,820	\$10,275,457	\$12,420,247	\$12,571,127

	2020	2021	2022	2022	2023
	Actual	Actual	Budget	Estimate	Request
Operating Revenues					
Green Fees	342,080	340,396	300,000	330,000	360,000
Season Passes	0	0	0	0	0
Permanent Starts	1,000	0	1,500	1,500	500
Outings	1,040	0	0	0	0
Gas Cart Rental	146,596	158,439	120,000	140,000	160,000
Hand Cart Rental	864	32	1,000	1,000	2,000
Golf Club Rental	435	(0)	1,000	1,000	1,000
Golf Shop Sales	5,822	8,020	5,000	6,000	7,500
Golf Concessions	3,157	0	3,500	8,000	3,500
Beverage Sales-Snack Shop	8,085	0	0	0	0
Beer Sales-Snack Shop	35,440	0	0	0	0
Liquor Sales-Snack Shop	6,495	0	0	0	0
Building Rentals	1,925	0	0	0	0
Other Revenues	9,968	377	2,000	3,200	1,000
Total Operating Revenues	\$562,907	\$507,264	\$434,000	\$490,700	\$535,500
Operating Expenses					
Personnel					
Salaries & Wages	133,426	88,912	116,570	129,873	122,040
Part Time Wages	123,555	123,384	151,870	131,690	153,640
Overtime Wages	9,214	12,968	6,000	15,120	6,000
Sick Pay Reimbursement	708	1,537	700	700	700
IMRF Contributions	26,609	21,141	21,350	21,710	22,020
FICA Contributions	20,053	16,785	21,050	20,100	21,600
Health Insurance	22,367	20,051	28,470	32,290	38,820
Sick/Comp/Vacation Accrual	(130)	(1,067)	0	0	0
Personnel	335,802	283,711	346,010	351,483	364,820
Commodities					
Office Supplies	185	137	250	250	250
Postage	0	8	50	50	50
Gasoline & Oil	9,162	12,481	9,800	21,500	11,500
Uniforms	3,125	823	2,500	2,500	2,500
Small Tools & Equipment	2,487	88	700	700	700
Building Maint. Supplies	129	538	1,500	1,500	1,500
Ground Maint. Supplies	7,962	0	3,500	3,500	3,500
Equipment Maint. Supplies	12,988	21,494	17,000	17,000	22,000
Gravel & Soil	0	0	500	500	500
Herbicides	2,623	0	2,400	2,400	2,400
Fertilizer	11,189	14,993	16,000	22,000	16,000
Plant Protectors	2,163	11,009	12,000	12,000	12,000
Insecticides	3,408	3,665	4,000	7,000	4,000
Turfgrass Chemicals	4,323	1,110	2,500	1,500	2,000
Top Dressing	1,026	2,173	4,500	5,200	2,500
Irrigation Supplies	1,045	1,406	2,500	2,500	1,500
Landscaping, Trees, Shrubs	231	698	500	500	500
Operating Supplies	14,868	13,020	9,200	9,000	8,700
COGS-Pro Shop	2,077	1,982	3,000	2,500	2,000



	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Request
COGS-Food	1,569	0	0	0	0
COGS-Beverage	1,298	0	0	0	0
COGS-Beer	7,931	0	0	0	0
COGS-Liquor	5	0	0	0	0
Commodities	89,794	85,625	92,400	112,100	94,100
Contractuals					
Computer Fees & Services	0	0	0	0	0
Merchant Credit Card Fees	10,894	12,478	10,000	9,500	11,000
Advertising	1,398	928	2,000	2,000	1,000
Printing	0	0	1,000	1,000	250
Dues & Subscriptions	80	140	190	190	190
Licenses & Permits	2,916	0	2,950	2,950	0
Liability Insurance	243	242	270	250	260
Workers Compensation Ins.	12,560	12,495	12,510	11,570	11,720
Property Insurance	2,987	3,055	3,080	2,800	2,850
State Unemployment Ins.	18,141	6,819	19,000	20,000	20,000
Natural Gas	8,409	4,713	1,000	6,180	4,800
Electricity	14,346	6,288	1,600	6,095	6,220
Telephone	8,080	6,877	8,000	3,620	3,700
Water & Sewer	1,245	0	1,600	0	0
Disposal Services	532	0	600	600	600
Pest Control	720	413	800	800	800
Repairs & Maint. Building	4,434	647	1,400	1,400	1,400
Repairs & Maint. Grounds	0	0	0	0	0
Repairs & Maint. Equipment	0	0	0	0	0
Equipment Rental	44,776	43,455	53,630	53,420	53,630
Vehicle Replacement Charge	2,850	2,850	2,850	2,850	0
IT Replacement Charge	1,680	1,680	1,470	1,470	5,240
Professional Development	0	0	0	0	0
Miscellaneous Contractuals	30,476	2,649	3,600	11,600	3,600
Contractuals	166,767	105,729	127,550	138,295	127,260
Total Expenditures	592,363	475,065	565,960	601,878	586,180
Operating Income (Loss)	(29,586)	31,834	(131,760)	(111,178)	(50,680)
Non-Operating Revenue Int.	(439)	(365)	200	1,250	1,250
Income (Loss) before capital outla	(29,895)	31,834	(131,760)	(109,928)	(49,430)
Non-Operating Expenses					
Capital					
Machinery & Tools	0	0	0	0	80,000
Total Capital	0	0	0	0	80,000
Cash Generated	\$(29,895)	\$31,834	\$(131,760)	\$(109,928)	\$(129,430)
Beginning Fund Balance	1,880,215	1,850,320	1,882,154	1,882,154	1,772,226
Ending Fund Balance	\$1,850,320	\$1,882,154	\$1,750,394	\$1,772,226	\$1,642,796

	2020	2021	2022	2022	2023
	Actual	Actual	Budget	Estimate	Request
Operating Revenues					
Green Fees	1,096,583	1,239,763	980,000	1,200,000	1,500,000
Permanent Starts	5,160	5,350	6,000	6,000	6,000
Outings	4,688	(0)	(0)	(0)	(0)
Player Services	890	700	1,000	1,000	1,000
Gas Cart Rental	331,324	356,306	290,000	340,000	400,000
Hand Cart Rental	740	4,285	250	250	6,000
Golf Club Rental	3,590	(0)	5,000	5,000	5,000
Range Balls	52,197	55,449	43,000	50,000	65,000
Golf Shop Sales	117,598	123,696	115,000	115,000	115,000
Food Sales-Snack Shop	3,101	43,592	28,000	(45,000)	55,000
Beverage Sales-Snack Shop	88,808	40,362	60,000	50,000	60,000
Beer Sales-Snack Shop	52,120	134,882	70,000	125,000	150,000
Liquor Sales-Snack Shop	(0)	48,545	20,000	45,000	65,000
Building Rentals	(0)	2,200	30,000	3,000	30,000
Other Revenues	10,756	(33,266)	100	8,000	100
Total Operating Revenues	\$1,767,555	\$2,021,864	\$1,648,350	\$1,903,250	\$2,458,100
Operating Expenses					
Personnel					
Salaries & Wages	251,165	260,696	275,260	306,710	294,520
Part Time Wages	254,103	362,024	400,880	387,350	421,080
Overtime Wages	31,932	46,039	12,000	54,160	12,000
Sick Pay Reimbursement	708	3,591	750	750	750
IMRF Contributions	50,389	57,729	48,820	48,430	43,300
FICA Contributions	40,402	51,702	52,690	52,840	55,730
Health Insurance	63,620	67,573	74,870	85,000	101,160
Sick/Comp/Vacation Accrual	9,585	3,755	0	0	0
Personnel	701,904	853,109	865,270	935,240	928,540
Commodities					
Office Supplies	1,183	137	500	500	500
Postage	45	9	250	250	250
Gasoline & Oil	9,790	12,687	13,500	17,000	15,000
Uniforms	7,382	3,576	8,700	8,700	8,700
Small Tools & Equipment	3,940	4,809	2,000	4,800	2,000
Building Maint. Supplies	172	1,122	3,000	3,000	3,000
Ground Maint. Supplies	12,847	7,260	18,000	18,000	18,000
Equipment Maint. Supplies	36,070	25,730	20,000	20,000	25,000
Gravel & Soil	0	380	1,000	1,000	1,000
Herbicides	4,827	4,814	5,000	5,000	5,000
Fertilizer	16,991	24,949	25,000	25,000	25,000
Plant Protectors	48,611	59,795	65,000	65,000	65,000
Insecticides	8,980	9,289	10,000	10,000	10,000
Turfgrass Chemicals	37,594	25,830	35,000	35,000	35,000
Top Dressing	1,075	2,048	6,000	6,000	6,000
Irrigation Supplies	224	1,862	2,000	2,000	2,000
Operating Supplies	34,366	27,229	60,500	47,500	65,000
COGS-Handicap	1,270	30	1,000	1,000	1,000
COGS-Pro Shop	88,114	97,170	88,000	80,000	88,000
COGS-Food	3,525	10,736	8,000	11,000	12,000
COGS-Beverage	0	2,928	4,000	4,000	4,000
COGS-Beer	18,863	27,388	10,000	10,000	30,000
COGS-Liquor	1,850	16,230	10,000	18,000	20,000
Commodities	337,719	366,008	396,450	392,750	441,450

	2020	2021	2022	2022	2023
	Actual	Actual	Budget	Estimate	Request
Contractuals					
Legal Fees	1,660	0	0	0	0
Computer Fees & Services	2,519	1,603	3,000	3,000	3,000
Merchant Credit Card Fees	39,454	43,014	30,000	30,000	40,000
Advertising	7,448	4,135	3,000	3,000	3,000
Printing	955	292	1,000	1,000	1,000
Dues & Subscriptions	695	1,905	1,550	1,500	1,550
Licenses & Permits	750	1,892	1,600	1,600	1,600
Liability Insurance	1,215	1,266	1,330	1,250	1,280
Workers Compensation Ins.	28,942	28,859	32,020	31,330	31,750
Property Insurance	8,206	9,298	9,780	9,170	9,320
State Unemployment Ins.	22,307	9,239	21,000	60,000	60,000
Natural Gas	5,223	7,769	13,000	13,700	13,980
Electricity	39,879	62,669	45,400	56,000	57,120
Telephone	13,487	13,921	15,010	12,340	13,500
Water & Sewer	4,092	3,570	3,000	4,560	4,700
Disposal Services	1,752	2,784	1,800	2,800	1,800
Pest Control	841	608	900	900	900
Repairs & Maint. Building	1,260	0	1,000	1,100	1,000
Repairs & Maint. Equipment	470	0	500	500	500
Equipment Rental	59,440	62,630	79,930	81,190	79,930
Vehicle Replacement Charge	3,310	3,310	3,310	3,310	0
IT Replacement Charge	4,040	4,040	3,820	3,820	13,690
Certifications and Education	120	0	200	200	200
Professional Development	907	850	2,000	2,000	6,000
Mileage Reimbursement	0	0	500	500	500
Miscellaneous Contractuals	26,347	24,018	19,500	19,000	19,500
Contractuals	275,319	287,672	294,150	343,770	365,820
Total Expenditures	1,305,357	1,503,034	1,555,870	1,671,760	1,735,810
Income (Loss)					
before capital outlay	462,198	518,830	92,480	231,490	722,290
Non-Operating Expenses					
Capital					
Machinery & Tools	42,162	230,425	158,000	158,000	80,000
Capital Improvements	0	0	475,000	4,000	400,000
Furniture & Fixtures	0	16,106	0	0	0
Total Capital	42,162	246,531	633,000	162,000	480,000
Cash Generated	\$(731,411)	\$420,036	\$(465,520)	\$69,490	\$242,290
Beginning Fund Balance	5,283,496	5,703,532	4,855,861	6,123,568	6,193,058
Ending Fund Balance	\$5,703,532	\$6,132,568	\$4,626,461	\$6,193,058	\$6,435,348

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

	Estimated Costs	Budget 2022	Estimated 2022	New Funding	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future Funding Required
<u>Machinery/Equipment/Project</u>										
Countryside Golf Course:										
Tri Plex Tee Mowers	38,000	38,000	41,000						38,000	38,000
Sprayer	60,000			60,000	60,000					60,000
Bunker Rake	40,000			40,000	40,000					40,000
Fairway Mowers	55,000					55,000	55,000			110,000
Fairway/Green Verticut Units	42,000	12,000	12,500					30,000		30,000
Front Rough Mower	21,000	21,000	26,000						21,000	21,000
Rotary Deck Bank Mower (2)	55,000					55,000				55,000
Greens Roller replacement	17,500	17,500	18,000							0
Net-Zero Electric Car Storage	1,400,000					700,000	70,000	70,000	70,000	
Brae Loch Golf Course:										
Greens Mower (Electric)	80,000			80,000	80,000					80,000
ThunderHawk Golf Course:										
Reel Grinder	41,000	41,000	37,000							0
Bed Knife Grinder	23,000	2,300	23,000							0
Bank Mowers (2)	74,000	74,000	74,000			37,000				37,000
Fairway/Green Verticut Units	30,000						30,000			30,000
Bunker Rake	40,000	22,000	20,000					20,000		20,000
Rotary Deck Bank Mower	45,000					45,000		45,000		90,000
Rough Mower	80,000			80,000	80,000				68,000	148,000
Cart Path Replacement/Repairs	TBD									0
Patio Refurbishment/Repair	400,000	325,000		400,000	400,000					400,000
Irrigation Control System	300,000									0
	\$2,841,500	\$552,800	\$251,500	\$660,000	\$660,000	\$892,000	\$155,000	\$165,000	\$197,000	2,069,000

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 \$1,891,070. Salaries and benefits total \$185,070, contractals are \$6,000, and capital outlay is \$1,700,000. The 2023 Capital Outlay budget reflects an increase of \$534,862 (45.91%) compared to the 2022 budget. The capital outlay increase is 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:

	2022	% of	2023	% of	Amount	%
	Budget	Total	Budget	Total	Change	Change
EXPENDITURES BY OBJECT:						
Salaries and Benefits	\$169,810	11.81%	\$185,070	9.79%	\$15,260	8.99%
Commodities	8,000	0.56%	0	0.00%	(8,000)	0.00%
Contractuals	95,420	6.63%	6,000	0.32%	(89,420)	-93.71%
Capital Outlay	1,165,138	81.00%	1,700,000	89.90%	534,862	45.91%
Total Expenditures by Object	\$1,438,368	100.00%	\$1,891,070	100.00%	\$452,702	31.47%
	2022	% of	2023	% of	Amount	%
	Budget	Total	Budget	Total	Change	Change
EXPENDITURES BY FUNCTION:						
Youth Conservation Corp	\$169,810	11.81%	\$185,070	9.79%	\$15,260	8.99%
Education	6,000	0.42%	6,000	0.32%	0	0.00%
Natural Resources	1,262,558	87.78%	1,700,000	89.90%	437,442	34.65%
Total Expenditures by Function	\$1,438,368	100.00%	\$1,891,070	100.00%	\$452,702	31.47%



	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Revenues					
Donations	170,196	117,062	219,098	220,550	191,070
Other Grants	181,982	11,000	14,930	14,930	0
State Grants	0	44,607	37,393	37,393	0
Federal Grants	548,680	24,135	1,053,718	1,053,718	1,700,000
Interest from Investments	4,561	918	1,650	2,700	2,450
Miscellaneous Revenue	14,994	457	0	0	0
Interfund Transfer	0	0	0	0	0
Total Revenues	\$920,413	\$198,179	\$1,326,789	\$1,329,291	\$1,893,520
Expenditures					
Part Time Wages	66,438	72,760	157,740	157,360	171,920
FICA Contributions	5,083	4,645	12,070	13,900	13,150
Total Personnel	71,521	77,405	169,810	171,260	185,070
Operating Supplies	0	0	8,000	8,000	0
Total Commodities	0	0	8,000	8,000	0
Miscellaneous Contractuals	27,021	70,497	95,420	101,145	6,000
Total Contractuals	27,021	70,497	95,420	101,145	6,000
Total Operating Expenses	98,542	147,902	273,230	280,405	191,070
Capital					
Capital Imprvmts-Preserves	254,119	118,085	1,165,138	1,175,138	1,700,000
Total Expenditures	356,590	265,987	1,438,368	1,455,543	1,891,070
Revenue Excess (Deficit) over Expenditures	563,823	(67,808)	(11,579)	(26,252)	2,450
Beginning Fund Balance	125,910	689,733	548,989	621,925	595,672
Ending Fund Balance	\$689,733	\$621,925	\$433,174	\$595,672	\$598,122

General Program Statement

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

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 a **project total cost of \$185,000**.

		2022	2023
Grant Budget	\$ 85,000		
Project Budget	\$185,000		
Funding	Grant	\$ 85,000	\$ 0
	Donation	0	0
TOTAL FUNDS		\$0	\$ 0
In-Kind Services	Partner	\$ 0	\$ 0
	District	100,000	0
TOTAL SERVICES		\$ 100,000	\$ 0
Expenditures:	Partner	\$0	\$ 0
	District	185,000	0
TOTAL EXPENDITURES		\$185,000	\$ 0

Chiwaukee Prairie Illinois Beach Lakeplain Coastal Wetland Restoration & Planning Agreement No. CD-2021-13002
RECEIVED– Anonymous Donation Project Number 56067

A generous benefactor has provided funding to support the efforts of the Lakeplain Partnership in Wisconsin and Illinois. Funding has been awarded for a three-year period with annual payments of \$250,000 (2019-2021) and a two-year extension with annual payments of \$75,000 (2022-2023). These funds will be used to provide for acquisition, protection, restoration and management of critical habitats with the RAMSAR wetland of international importance and for the development of a Lake Plain conservation plan. These funds will also be used to leverage additional grant funds for lakeplain partners. A total of **\$900,000** has been approved for 2019-2023.

		2022	2023
Grant Budget	\$ 900,000		
Project Budget	\$ 900,000		
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	\$ 0	\$ 0
	District	250,000	250,000
TOTAL EXPENDITURES		\$ 250,000	\$ 250,000

Chiwaukee Prairie Illinois Beach Lakeplain Conservation Plan Feasibility Study - Phase I Agreement No. TBD
RECEIVED– Illinois Coastal Management Program Project Number TBD

We have submitted a proposal to the Illinois Coastal Management Program in the amount of \$45,000 to provide partial funding for the Chiwaukee Prairie Illinois Beach Lakeplain Conservation Plan Feasibility Study - Phase I. These funds will be used to conduct a Feasibility Study (“Phase 1”) to assess the potential for a robust community-based area-wide planning process (“Phase 2”). The final report would (a) generate a plan for the Lake Plain addressing long-term ecological restoration and stewardship as well as additional community benefits, (b) build interest and support for a Phase 2 planning process, (c) develop a framework and budget for a recommended Phase 2 planning process and (d) identify potential finance and funding mechanisms for further exploration in Phase 2 that could provide a source of long-term support for sustaining habitat restoration. A total of **\$45,000** has been approved for 2022-2023.

		2022	2023
Grant Budget	\$ 45,000		
Project Budget	\$ 45,000		
Funding	Grant	\$ 20,000	\$ 25,000
	Donation	0	0
TOTAL FUNDS		\$ 20,000	\$ 25,000
In-Kind Services	Partner	\$ 0	\$0
	District	0	0
TOTAL SERVICES		\$ 0	\$0
Expenditures:	Partner	\$ 0	\$0
	District	20,000	25,000
TOTAL EXPENDITURES		\$ 20,000	\$ 25,000

Chiwaukee Prairie Illinois Beach Lakeplain Coastal Wetland Restoration

Sustain Great Lakes – RECEIVED

Project Number 56046

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

		2022	2023
Grant Budget	\$ 250,000		
Project Budget	\$ 250,000		
Funding	Grant	\$ 250,000	\$ 0
	Donation	125,000	0
TOTAL FUNDS		\$ 375,000	\$ 0
In-Kind Services	Partner	\$ 0	\$0
	District	0	0
TOTAL SERVICES		\$ 0	\$0
Expenditures:	Partner	\$ 0	\$ 0
	District	375,000	0
TOTAL EXPENDITURES		\$ 375,000	\$ 0

Grant Woods – Creating Ecological and Climate Resiliency

RECEIVED – Wildlife Conservation Society – Climate Adaptation Grant

Project Number 60607

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

		2022	2023
Grant Budget	\$ 256,000		
Project Budget	\$ 444,000		
Funding	Grant	\$216,000	\$ 0
	Donation	134,135	0
TOTAL FUNDS		\$350,135	\$ 0
In-Kind Services	Partner	\$ 9,000	\$ 0
	District	0	0
TOTAL SERVICES		\$ 0	\$ 0
Expenditures:	Partner	\$ 20,000	\$
	District	\$ 330,135	\$ 0
TOTAL EXPENDITURES		\$ 350,135	\$ 0

Middlefork Savanna – Beyond The Boundaries: Collaboration for Landscape-Scale Buckthorn Eradication
RECEIVED– NFWF Chicago Calumet Grant Program **Project Number 61104**

Since 2015, LCFPD and partners have addressed nearly 112 acres of buckthorn; however, 528 acres remain unmanaged; almost all of which exits 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. Project will be completed in 2023. **Total project cost is \$558,146.**

		2022	2023
Grant Budget		\$ 171,146	
Project Budget		\$ 558,146	
Funding	Grant	\$110,469	\$22,113
	Partner	53,000	45,000
TOTAL FUNDS		\$ 163,469	\$ 67,113
In-Kind Services	Partner	\$30,000	\$22,000
	District	18,000	4,000
TOTAL SERVICES		\$ 48,000	\$ 26,000
Expenditures:	Partner	\$193,469	\$45,000
	District	18,000	147,420
TOTAL EXPENDITURES		\$ 211,469	\$192,420

Prairie Wolf North – Hydrologic Restoration and Enhancement **Project Number: NA**
APPLIED FOR – NFWF Chi-Cal Rivers Fund Grant Program **NFWF#: 70568**

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. **Total project cost is \$361,220.**

		2022	2023
Grant Budget		\$177,260	
Project Budget		\$361,220	
Funding	Grant	\$52,560	\$16,500
TOTAL FUNDS		\$52,560	\$16,500
In-Kind Services	District	\$77,452	\$4,784
TOTAL SERVICES		\$77,452	\$4,784
Expenditures:	Partner	\$52,260	\$0
	District	77,452	\$ 6,000
TOTAL EXPENDITURES		\$129,712	\$22,500

Enhanced Seed Production in Support of Monarchs and other Pollinators

Project Number: 56068

RECEIVED – NFWF 2021 Monarch Butterfly and Pollinators Conservation Fund #72821

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

		2022	2023
Grant Budget	\$135,000		
Project Budget	\$735,000		
Funding	Grant	\$135,000	\$0
TOTAL FUNDS			\$0
In-Kind Services	Partner	\$146,000	\$0
	District	25,000	29,300
TOTAL SERVICES		\$200,300	\$29,300
Expenditures:	Partner	\$145,500	\$52,500
	District	77,500	\$59,800
TOTAL EXPENDITURES		\$223,000	\$112,300

Greenbelt – Habitat Restoration and Stewardship Outreach at Greenbelt Forest Preserve

Project Number # 60804

RECEIVED – United States Fish and Wildlife Service Coastal Program

The 43-acre project area lies at the headwaters of the Skokie River (Chicago River watershed) and includes uplands and wetlands that provide regionally-significant shrubland bird habitat. The proposed habitat restoration work builds upon the District’s 10+ years of restoration accomplishments supported by three federal grants and now encompassing more than 195 actively restored acres. This project expands habitat connectivity and improves ecological resilience and integrity by virtue of its increasingly large, contiguous acreage. Additionally, this project will improve the watershed’s water quality by reducing sediment loads and assimilating pollutants by preventing sediment from leaving the site. The restoration effort will enhance climate resiliency by increasing restored acres, increasing pollinator species, and increasing populations/numbers of these species. Finally, Greenbelt provides much-needed public open space offering excellent recreational and educational opportunities.

		2022	2023
Grant Budget	\$ 100,000		
Project Budget	\$ 226,668		
Funding	Grant	\$ 100,000	\$ 0
TOTAL FUNDS			
In-Kind Services	District	126,668	0
TOTAL SERVICES		\$	\$ 0
Expenditures:	District	\$100,000	\$ 0
TOTAL EXPENDITURES		\$226,668	\$ 0

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

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

		2022	2023
Grant Budget	\$ 100,000		
Project Budget	\$ 220,608		
Funding	Grant	\$ 100,00	\$ 0
TOTAL FUNDS			
In-Kind Services			
	District	120,608	0
TOTAL SERVICES		\$	\$ 0
Expenditures:	District	\$0	
	Grant		\$100,000
TOTAL EXPENDITURES		\$120,000	\$ 100,000

Prairie Stream Habitat Restoration **Project Number: 67510**
RECEIVED—America the Beautiful Challenge Grant, IDNR Federal Pass Through

America the Beautiful Challenge Grant for Habitat Restoration +1,700,000.00 (2023). The Illinois Department of Natural Resources (IDNR) has obtained approximately \$5M from the Federal America the Beautiful Challenge Grant Program to be spent on habitat restoration in northeastern Illinois. Due to the District’s reputation with IDNR, specifically because of our leadership on Illinois Beach Lakeplain Project, IDNR asked the District to provide a project to be 100% funded by this program. Staff recommends the Prairie Stream restoration project which would restore the southern half of the preserve (the northern half is being restored as part of a wetland mitigation bank project) and will include: hydrologic restoration, farmland restoration, cultural landscape (pastures, building sites) restoration, woody invasive plant clearing, wetland plant installation, and four years of follow up maintenance (invasive species control and prescribed burning). The entire project will be funded through the Federal program and IDNR. There will some in-house labor used by the District.

		2022	2023
Grant Budget	\$ 1,700,000		
Project Budget	\$ 1,700,000		
Funding	Grant	\$0	\$1,700,000
TOTAL FUNDS		\$0	
In-Kind Services			
	Partner		
	District	\$0	\$0
TOTAL SERVICES		\$0	\$0
Expenditures:	Partner	\$0	
	District	\$0	\$1,700,000
TOTAL EXPENDITURES		\$0	\$1,700,000



	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Estimate</u>	<u>2023</u> <u>Request</u>
Revenues					
Grants & Donations	798,668	115,197	1,149,329	1,149,331	1,700,000
Interest from Investment	0	205	0	350	0
Total Revenues	\$798,668	\$115,402	\$1,149,329	\$1,149,681	\$1,700,000
Expenditures					
Commodities	0	0	8,000	8,000	0
Contractuals	26,521	63,772	89,420	89,420	0
Total Operating Expenses	26,521	63,772	97,420	97,420	0
Capital	254,119	118,085	1,165,138	1,175,138	1,700,000
Total Expenditures	280,640	181,857	1,262,558	1,272,558	1,700,000
Revenue Excess (Deficit) over Expenditures	518,028	(66,455)	(13,229)	(22,877)	0
Beginning Fund Balance	(216,821)	301,207	119,948	234,752	211,875
Ending Fund Balance	\$301,207	\$234,752	\$533	\$211,875	\$211,875



General Program Statement

The Youth Conservation Corps (YCC) summer program is funded by money raised at an annual golf outing, sponsored by Walgreens Boots Alliance. It is planned and coordinated by a volunteer committee and YCC, Inc. The YCC summer program has received additional funding from the Butler Family Foundation and the Gewalt Hamilton Association, Inc., as well as a matching grant from the Preservation Foundation, to support diversifying the crew members and to focus efforts on restoring and managing Preserves located in underserved areas of the District.

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 2023

- Participate 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 (BGI), especially the installation, planting and maintenance of Wild Seed Nursery Beds at Cuba Marsh and Grassy Lake Forest Preserves. This work is in support of a grant from the National Fish and Wildlife Federation to increase pollinator resources across the BGI partnership project area, which will install more than 50,000 milkweed plugs as well as other native plant species that are particularly attractive to native bees and monarch butterflies.
- Perform clearing, planting and other natural resource management tasks at Greenbelt and Lyons Woods Forest Preserves
- Participate in environmental educational opportunities via field trips to other environmental and cultural institutions across the region.



	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Estimate</u>	<u>2023</u> <u>Request</u>
Revenues					
Donations	93,648	78,327	169,810	171,260	185,070
Total Revenues	\$93,648	\$78,327	\$169,810	\$171,260	\$185,070
Expenditures					
Personnel					
Part Time Wages	66,438	72,760	157,740	157,360	171,920
FICA Contributions	5,083	4,645	12,070	13,900	13,150
Total Personnel	71,521	77,405	169,810	171,260	185,070
Revenue Excess (Deficit) over Expenditures	22,127	922	0	0	0
Beginning Fund Balance	(22,127)	0	0	921	921
Ending Fund Balance	\$0	\$921	\$0	\$921	\$921

General Program Statement

Non-tax support of education efforts, including for special events and projects throughout 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 2023

- Work with the Preservation Foundation of the Lake County Forest Preserves to identify and seek additional funding for support of special projects and exhibitions at the Dunn Museum.
- Work with the Preservation Foundation of the Lake County Forest Preserves to identify and seek additional funding to support on-going Education Department initiatives including Science Explorers in Nature, summer adventures, 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 (40) grants to disadvantaged school districts in Lake County. Each grant provides an affordable on-site field trip by waiving program fees for one day of programming and giving \$150 transportation support to the school. In-school and virtual field trip programs are offered at a reduced fee. The Gateways Grant Program makes school field trips available to an average of 4,500 students and teachers each school year.
- Identify and secure funding to 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 2022.



	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimate</u>	<u>2023 Request</u>
Revenues					
Grants & Donations	8,542	280	6,000	6,000	6,000
Total Revenues	\$8,542	\$280	\$6,000	\$6,000	\$6,000
Expenditures					
Contractuals	500	1,000	6,000	6,000	6,000
Total Expenses	500	1,000	6,000	6,000	6,000
Revenue Excess (Deficit) over Expenditures	8,042	(720)	0	0	0
Beginning Fund Balance	(792)	7,250	6,708	6,530	6,530
Ending Fund Balance	\$7,250	\$6,530	\$6,708	\$6,530	\$6,530



	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimate</u>	<u>2023 Request</u>
Revenues					
Grants & Donations	0	3,000	0	0	0
Interest from Investments	4,561	713	1,650	2,350	2,450
Miscellaneous Revenue	14,994	457	0	0	0
Total Revenues	\$19,555	\$4,170	\$1,650	\$2,350	\$2,450
Expenditures					
Contractuals	0	5,725	0	5,725	0
Total Operating Expenses	0	5,725	0	5,725	0
Capital	3,929	0	0	0	0
Total Expenditures	3,929	5,725	0	5,725	0
Revenue Excess (Deficit) over Expenditures	15,626	(1,555)	1,650	(3,375)	2,450
Beginning Fund Balance	365,393	381,019	423,212	379,465	376,090
Ending Fund Balance	\$381,019	\$379,465	\$426,812	\$376,090	\$378,540



	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Estimate</u>	<u>2023</u> <u>Request</u>
Revenues					
Interest from Investments	3,856	330	1,450	2,150	2,250
Total Revenues	\$3,856	\$330	\$1,450	\$2,150	\$2,250
Expenditures					
Contractuals	0	0	0	0	0
Capital	3,929	0	0	0	0
Total Expenditures	0	0	0	0	0
Revenue Excess (Deficit) over Expenditures	(73)	330	1,450	2,150	2,250
Beginning Fund Balance	197,144	197,071	199,144	197,402	199,552
Ending Fund Balance	\$197,071	\$197,402	\$201,144	\$199,552	\$201,802



	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Estimate</u>	<u>2023</u> <u>Request</u>
Revenues					
Grants & Donations	0	0	0	0	0
Interest from Investments	705	383	200	200	200
Miscellaneous Revenue	14,916	450	0	0	0
Interfund Transfers	0	0	0	0	0
Total Revenues	\$15,621	\$833	\$200	\$200	\$200
Expenditures					
Contractuals	0	5,725	0	5,725	0
Total Operating Expenses	0	5,725	0	5,725	0
Revenue Excess (Deficit) over Expenditures	15,699	(1,885)	200	(5,525)	200
Beginning Fund Balance	166,527	182,226	220,087	180,342	174,817
Ending Fund Balance	\$182,226	\$180,342	\$221,687	\$174,817	\$175,017



Budget Request 2023
Museum Grant Funds - Special Projects Fund

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Estimate</u>	<u>2023</u> <u>Request</u>
Revenues					
Grants & Donations	0	0	0	0	0
Interest from Investments	0	0	0	0	0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures					
Contractuals	0	0	0	0	0
Total Operating Expenses	0	0	0	0	0
Revenue Excess (Deficit) over Expenditures	0	0	0	0	0
Beginning Fund Balance	1,722	1,722	1,722	1,722	1,722
Ending Fund Balance	\$1,722	\$1,722	\$1,722	\$1,722	\$1,722

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.

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

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

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

INTERNAL SERVICE FUNDS:

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

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

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



General Program Statement

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

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

	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimate</u>	<u>2023 Request</u>
Revenues					
Property Tax Levy	152,411	198,433	194,680	194,680	129,470
Interest from Investments	(229)	388	1,500	1,500	1,500
Total Revenues	\$152,182	\$198,821	\$196,180	\$196,180	\$130,970
Expenditures					
Personnel					
Salaries & Wages	80,728	78,460	105,130	67,630	91,190
Sick Pay Reimbursement	0	2,620	0	0	0
Health Insurance	12,607	12,953	17,230	11,030	15,330
Total Personnel	93,335	94,033	122,360	78,660	106,520
Contractuals					
Auditing Fees	61,028	61,566	61,980	60,255	67,410
Computer Fees & Services	4,246	4,459	4,690	4,796	5,030
Consulting Fees	5,216	2,638	5,000	3,000	5,000
IT Replacement Charge	780	680	520	520	620
Total Contractuals	71,270	69,343	72,190	68,571	78,060
Total Operating Expenses	164,605	163,376	194,550	147,231	184,580
Non-Operating Expenses					
Capital	2,800	0	0	0	0
Total Expenditures	167,405	163,376	194,550	147,231	184,580
Revenue Excess (Deficit) over Expenditures	(15,223)	35,445	1,630	48,949	(53,610)
Beginning Fund Balance	128,148	112,924	110,117	148,370	197,319
Ending Fund Balance	\$112,924	\$148,370	\$118,337	\$197,319	\$143,709

General Program Statement

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

The budgeted expenditures include \$1,100,000 for the Stevenson House Master Plan.

	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimate</u>	<u>2023 Request</u>
Revenues					
Interest from Investments	67,009	10,025	45,000	32,000	30,000
Interfund Transfers	200,000	200,000	200,000	200,000	200,000
State Grant	0	0	0	0	1,100,000
Insurance Claim	0	31,196	0	0	0
Total Revenues	\$267,009	\$241,221	\$245,000	\$232,000	\$1,330,000
Expenditures					
Buildings & Structures	0	0	2,036,000	2,036,000	1,100,000
Improvements to Buildings	0	16,174	0	0	0
Capital Imprvmts-Preserves	14,678	286,447	120,835	120,835	0
Total Expenditures	\$14,678	\$302,621	\$2,156,835	\$2,156,835	\$1,100,000
Revenue Excess (Deficit) over Expenditures	252,331	(61,400)	(1,911,835)	(1,924,835)	230,000
Beginning Fund Balance	2,252,737	2,856,068	2,855,160	2,794,668	869,833
Ending Fund Balance	\$2,856,068	\$2,794,668	\$3,057,737	\$869,833	\$1,099,833

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 projects consist of the design and construction of a new grounds maintenance shop at Lakewood Forest Preserve (Lakewood) for the Southwest Maintenance District crew and a new classroom building at the Edward L. Ryerson Conservation Area (Ryerson). 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. The facility will be developed as "net zero" concerning its energy consumption. The Ryerson education building will replace two classroom cabins that have out lived their useful lives. The new building will also be developed as a "net zero" building. Construction of these facilities will continue into 2023.

	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimate</u>	<u>2023 Request</u>
Revenues					
Interest from Investments	87,682	24,429	60,000	72,000	60,000
Easement & Licenses	3,500	2,250	0	15,000	0
Interfund Transfers	370,000	0	0	154,330	0
Total Revenues	\$461,182	\$26,679	\$60,000	\$241,330	\$60,000
Expenditures					
Appraisal Fees	0	0	2,500	6,000	7,000
Legal Fees	1,080	9,343	7,500	7,500	5,000
Miscellaneous Contractuals	0	4,200	0	0	0
Total Operating Expenses	1,080	13,543	10,000	13,500	12,000
Capital					
Land Acquisition	14,000	13,900	0	0	0
Title Fees	2,940	4,265	0	0	0
Tax Prorations	(2,099)	0	0	0	0
Other Land Acquisition Costs	60	60	0	0	0
Engineering Fees	9,000	0	0	0	0
Legal Fees	0	3,560	0	0	0
Buildings & Structures	120,600	5,400	4,077,391	4,077,391	0
Capital Imprvmts-Preserves	0	0	0	0	0
Total Capital Outlay	144,501	27,185	4,077,391	4,077,391	0
Total Expenditures	145,581	40,728	4,087,391	4,090,891	12,000
Revenue Excess (Deficit) over Expenditures	315,601	(14,049)	(4,027,391)	(3,849,561)	48,000
Beginning Fund Balance	4,238,635	4,554,235	4,540,535	4,540,186	690,625
Ending Fund Balance	\$4,554,235	\$4,540,186	\$2,168,635	\$690,625	\$738,625

GENERAL PROGRAM STATEMENT

The nature and purpose of this fund are to restore and manage lands that need 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. The District had 2,027 acres of land in farm licenses, which generated \$343,080 in annual fees in 2022. A total of 758 acres (37% of total farmed acres) will be open for bid at the end of 2022, with the revenue generation fluctuating based upon the new bid amounts. We have averaged \$349,010 over the past three years and base our projected 2023 revenues from that average.

RESTORATION AND MANAGEMENT ACTIVITIES

- **Restoration Mowing Project # 62801** **\$ 15,000**

Mowing and to remove invasive weeds in restorations at various preserve sites on an “as needed” basis. Typically, the District works with local farmers or contractors for this mowing.
- **Animal Damage Management Project # 62802** **\$18,000**

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** **\$60,000**

Control of various invasive species as a follow-up to previous restoration projects.
- **Native Cover Crop Seeding Project # 62804** **\$ 25,000**

Seed purchase to be used as a temporary native cover for transitioning agricultural fields in preparation for restoration projects. Farmers are typically used to plant the cover crops.
- **Soil and Drain Tile Surveys Project # 62805** **\$ 65,000**

Repair of current drain tile systems, hydrologic study and assessment for removal of drain tiles.
- **District-Wide Invasive Species Project # 62806** **\$ 230,000**

Countywide control of several herbaceous invasive species at various preserves.



Lake County
Forest Preserves

Budget Request 2023
2800 Farmland Management Fund

	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimate</u>	<u>2023 Request</u>
Revenues					
Rental Revenue	360,869	343,076	343,080	343,080	349,010
Interest from Investments	1,664	695	700	700	700
Farm Tax Collected	3,464	35,709	22,300	20,000	22,300
Total Revenues	\$365,997	\$379,480	\$366,080	\$363,780	\$372,010
Expenditures					
Repairs & Maint. Grounds	351,377	297,162	515,436	599,344	413,000
Real Estate & Drainage Taxes	38,725	41,337	22,300	22,300	22,300
Total Operating Expenses	399,071	338,499	537,736	621,644	435,300
Revenue Excess (Deficit) over Expenditures	(33,074)	40,981	(171,656)	(257,864)	(63,290)
Beginning Fund Balance	494,343	461,269	248,031	502,250	244,386
Ending Fund Balance	\$461,269	502,250	\$165,656	\$244,386	\$181,096

GENERAL PROGRAM STATEMENT

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

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Estimate</u>	<u>2023</u> <u>Request</u>
Revenues					
Interest from Investments	5,321	(1,466)	500	2,000	1,000
Total Revenues	\$5,321	\$1,466	\$500	\$2,000	\$1,000
Expenditures					
Commodities					
Operating Supplies	1,496	0	2,800	2,800	3,000
Contractuals					
Electricity	256	340	600	460	470
Miscellaneous Contractuals	10,468	10,377	18,950	18,950	19,250
Total Operating Expenses	12,220	10,717	22,350	22,210	22,720
Capital					
Capital Imprvmts-Preserves	0	0	0	0	0
Total Capital Outlay	0	0	0	0	0
Total Expenditures	12,220	10,717	22,350	22,210	22,720
Revenue Excess (Deficit) over Expenditures	(6,899)	(12,183)	(21,850)	(20,210)	(21,720)
Beginning Fund Balance	301,368	294,469	285,618	282,285	262,075
Ending Fund Balance	\$294,469	\$282,285	\$272,668	\$262,075	\$240,355



General Program Statement

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

	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimate</u>	<u>2023 Request</u>
Revenues					
Cellular Tower Fees	13,886	13,886	13,890	15,101	15,970
Rental Revenue	0	0	0	0	0
Interest from Investments	23,844	(1,267)	15,010	17,000	17,500
Total Revenues	\$37,730	\$12,619	\$28,900	\$32,101	\$33,470
Expenditures					
Repairs & Maint. Grounds	47,019	48,080	150,000	100,000	100,000
Total Operating Expenses	47,019	48,080	150,000	100,000	100,000
Revenue Excess (Deficit) over Expenditures	(9,289)	(35,461)	(121,100)	(67,899)	(66,530)
Beginning Fund Balance	1,269,476	1,260,187	1,193,366	1,224,725	1,156,827
Ending Fund Balance	\$1,260,187	\$1,224,725	\$1,067,256	\$1,156,827	\$1,090,297



GENERAL PROGRAM STATEMENT

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

	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimate</u>	<u>2023 Request</u>
Revenues					
Interest from Investments	74	25	70	50	70
Fines	2,588	1,558	0	600	0
Total Revenues	\$2,662	\$1,583	\$70	\$650	\$70
Expenditures					
Machinery & Tools	0	0	13,000	0	0
Total Operating Expenses	0	0	13,000	0	0
Revenue Excess (Deficit) over Expenditures	2,662	1,583	(12,930)	650	70
Beginning Fund Balance	15,380	18,042	15,380	19,626	20,276
Ending Fund Balance	\$18,042	19,626	\$2,480	\$20,276	\$20,346

General Program Statement

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

	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimate</u>	<u>2023 Request</u>
Revenues					
Interest from Investments	1,351	874	400	400	400
Miscellaneous Revenue	0	0	0	20,910	0
Grants	0	0	0	0	0
Total Revenues	\$1,351	\$874	\$400	\$21,310	\$400
Capital Outlay					
Capital Imprvmnts-Preserves	1,605	0	190,898	190,898	70,894
Total Capital Out	1,605	0	190,898	190,898	70,894
Revenue Excess (Deficit) over Expenditures	(254)	874	(190,498)	(169,588)	(70,494)
Beginning Fund Balance	272,649	272,395	277,921	273,268	103,680
Ending Fund Balance	\$272,395	\$273,268	\$180,218	\$103,680	\$33,186



GENERAL PROGRAM STATEMENT

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

	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimate</u>	<u>2023 Request</u>
Revenues					
Interest from Investments	15,642	(616)	4,000	9,000	5,200
Total Revenues	\$15,642	\$(616)	\$4,000	\$9,000	\$5,200
Contractuals					
Consulting Fees	0	0	0	0	0
Total Contractuals	0	0	0	0	0
Capital Outlay					
Capital Imprvmts-Preserves	174,924	34,529	435,731	435,731	0
Total Expenditures	174,924	34,529	435,731	435,731	0
Revenue Excess (Deficit) over Expenditures	(159,282)	(35,145)	(431,731)	(426,731)	5,200
Beginning Fund Balance	744,577	\$585,295	707,607	550,150	123,418
Ending Fund Balance	\$585,295	\$550,150	\$275,707	\$123,418	\$128,618



General Program Statement

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

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

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

The 2023 budget provides for replacing six (6) pieces of equipment at \$280,000.

PERFORMANCE MEASUREMENTS	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATE	2023 PROJECTED
Number of pieces	95	97	100	100



	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimate</u>	<u>2023 Request</u>
Revenues					
Interest from Investments	52,013	(2,433)	25,000	30,100	31,000
Equipment Rental	266,910	250,630	293,520	293,520	307,500
Sale of Fixed Assets	148,897	12,722	53,810	53,810	52,500
Interfund Transfers	76,448	44,699	0	0	0
Total Revenues	\$544,268	\$305,618	\$372,330	\$377,430	\$391,000
Expenditures					
Capital					
Heavy Equipment	810,773	427,938	677,406	677,406	280,000
Total Capital	810,773	427,938	677,406	677,406	280,000
Revenue Excess (Deficit) over Expenditures	(203,105)	116,330	(135,180)	(299,976)	111,000
Beginning Fund Balance	3,015,083	3,131,413	2,534,987	3,390,674	3,090,698
Ending Fund Balance	\$3,131,413	\$3,390,674	\$2,399,807	\$3,090,698	\$3,201,698



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 \$494,270.00 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	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED
Computers supported District-wide	195	196	198	200



	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimate</u>	<u>2023 Request</u>
Revenues					
Interest from Investments	29,416	(2,486)	15,250	18,500	16,000
Equipment Rental	307,260	323,470	285,900	285,900	316,870
Sale of Fixed Assets	0	697	500	500	500
Interfund Transfers	16,500	0	0	0	0
Grants	10,444	0	0	0	0
Total Revenues	\$363,620	\$321,681	\$301,650	\$304,900	\$333,370
Expenditures					
Computer Hardware	31,400	11,165	67,585	67,585	77,950
Miscellaneous Contractuals	56,236	92,915	108,900	108,900	125,870
Total Operating Expenses	87,636	104,080	176,485	176,485	203,820
Capital Outlay					
Computer Hardware	45,769	65,996	184,000	184,000	290,450
Computer Software	700	27,000	50,390	50,390	0
Total Expenditures	134,105	197,076	410,875	410,875	494,270
Revenue Excess (Deficit) over Expenditures	229,515	124,605	(109,225)	(105,975)	(160,900)
Beginning Fund Balance	1,561,155	1,790,670	1,658,765	1,915,275	1,809,300
Ending Fund Balance	\$1,790,670	\$1,915,275	\$1,644,935	\$1,809,300	\$1,648,400

General Program Statement

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

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

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

The 2023 budget proposes replacing five (5) vehicles for a total of \$305,000.

PERFORMANCE MEASUREMENTS	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATE	2023 PROJECTED
Number of vehicles	92	91	91	91
Number of passenger vehicles	27	28	28	28
Number of small/medium trucks	55	53	53	53
Number of large trucks	10	10	10	10
Number of hybrid vehicles	11	18	21	25
Number of electric vehicles	0	0	0	4



	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Estimate</u>	<u>2023</u> <u>Request</u>
Revenues					
Interest from Investments	30,815	(613)	37,000	45,500	46,000
Insurance Claim	0	0	0	0	0
Equipment Rental	430,660	491,280	517,270	517,270	492,990
Sale of Fixed Assets	13,478	200,733	21,900	40,000	20,350
Total Revenues	\$474,953	\$691,400	\$576,170	\$602,770	\$559,340
Capital					
Motor Vehicles	383,190	360,438	336,303	336,303	305,000
Total Expenditures	383,190	360,438	336,303	336,303	305,000
Revenue Excess (Deficit) over Expenditures	91,763	330,962	239,867	266,467	254,340
Beginning Fund Balance	3,716,900	3,808,663	3,448,765	4,139,625	4,406,092
Ending Fund Balance	\$3,808,663	\$4,139,625	\$3,283,425	\$4,406,092	\$4,660,432

Capital Improvement Plan



General Program Statement

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

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

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

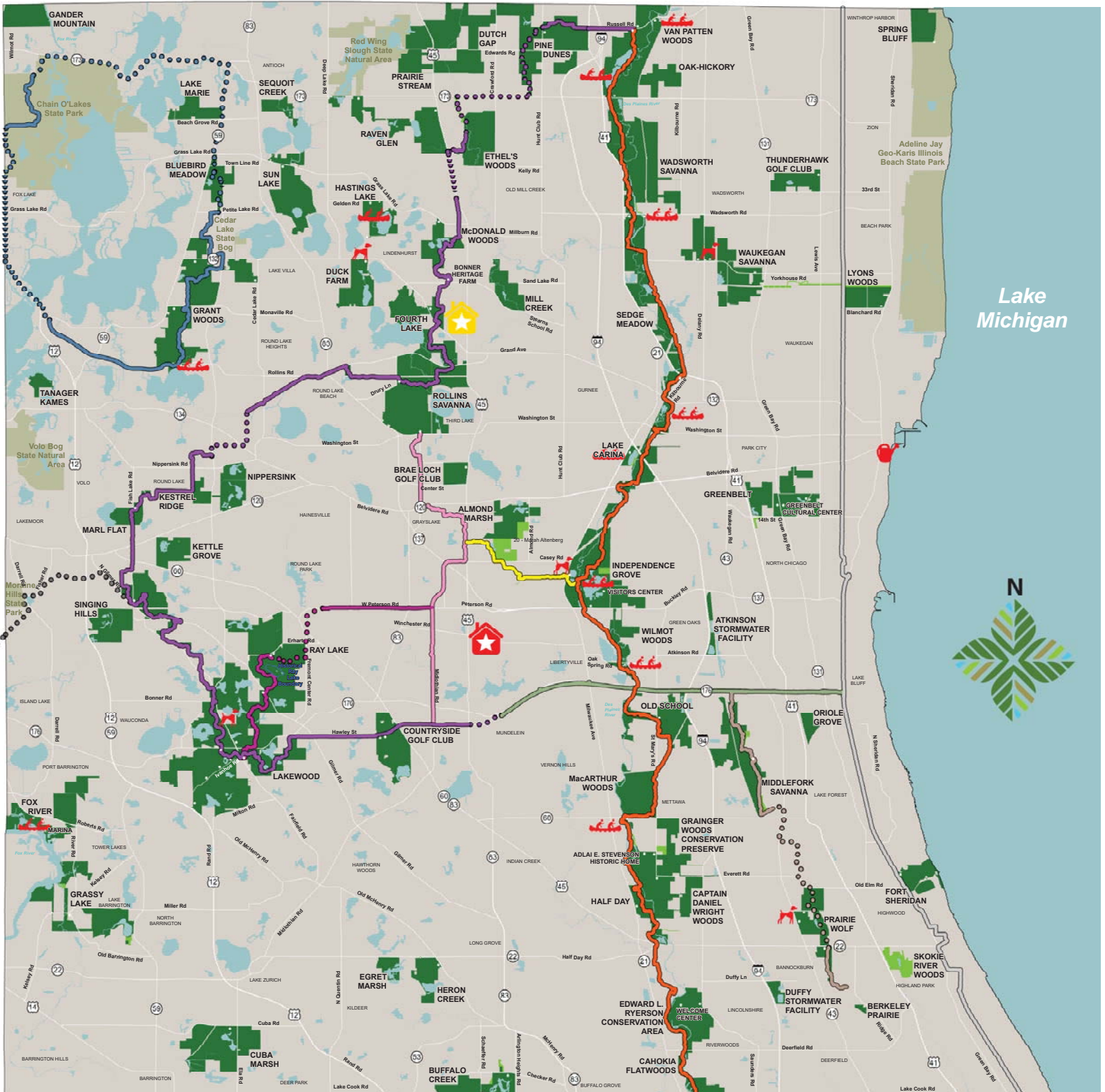
The Capital Budget development process starts with all Forest Preserve District departments and the Planning Committee preparing requests for needed projects using the Ten-Year CIP information. These project cost estimates are based upon the best planning information available at the time. Project priorities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

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

**LAKE COUNTY FOREST PRESERVES
FISCAL YEAR 2023
CAPITAL BUDGET SUMMARY BY PROJECT TYPE**

Project	Carryover	New Funding	Capital Budget FY 2023	Designated Funds FY 2024-32
<u>Ten-Year Capital Improvement Plan</u>				
Improvement Projects	\$165,895	\$1,418,155	\$1,418,155	\$0
Trails and Trail Connections	1,223,881	0	0	0
Specific Habitat Restoration sites	1,902,809	3,105,000	3,105,000	500,000
General Habitat Restoration	178,282	400,000	400,000	3,781,825
Facility and Infrastructure Improvements	4,549,517	1,550,000	1,550,000	6,620,690
Paving repairs	2,273,092	500,000	500,000	5,745,602
Preserve tree planting	631,689	183,073	183,073	1,450,562
Future Grant Matching Funds	65,609	154,000	*	0
Special Future Land Acquisition	420,000	0	0	0
<i>Subtotal:</i>	\$11,410,774	\$7,310,228	\$7,156,228	\$18,098,679
<u>Land acquisition costs</u>				
		\$0	\$0	
<u>Other Capital Expenditures</u>				
Computer hardware/software		328,840	328,840	
Heavy equipment		280,000	280,000	
Machinery and Tools		867,300	867,300	
Motor vehicles		305,000	305,000	
Other		422,000	422,000	
Sampling/safety equipment		100,000	100,000	
<i>Subtotal:</i>		\$2,303,140	\$2,303,140	
Total Costs	\$11,410,774	\$9,613,368	\$9,459,368	\$18,098,679

* - Fund Balance Reserve; Non-Budgeted



Lake Michigan



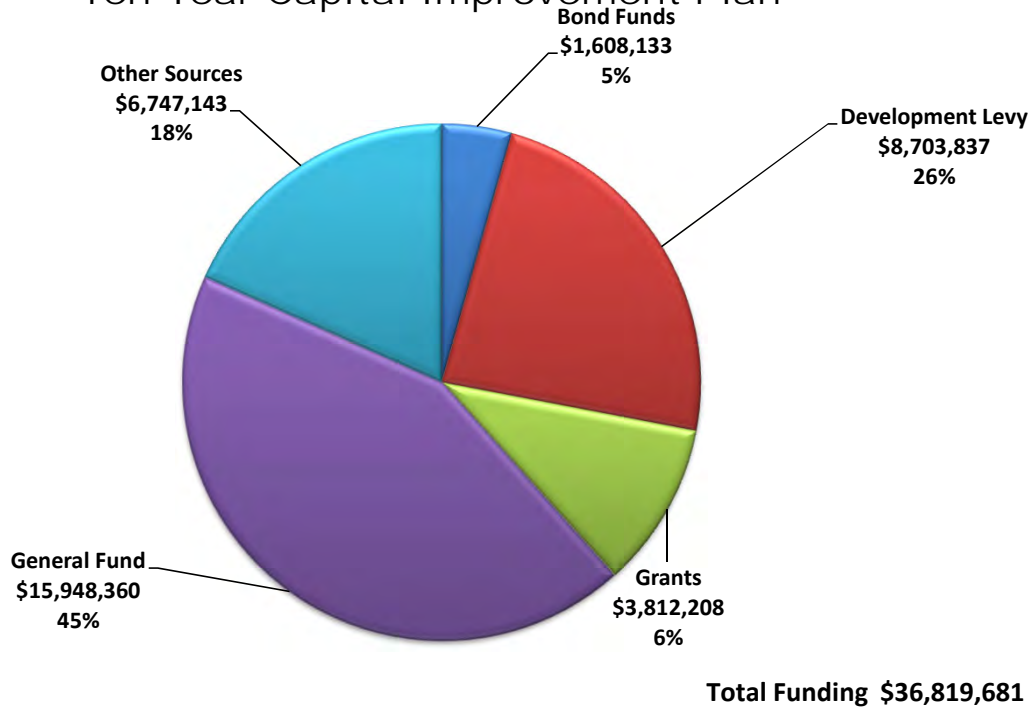
FOREST PRESERVES Entrance/Parking	CANOE LAUNCH	DES PLAINES RIVER TRAIL	FORT HILL TRAIL	MIDDLEFORK GREENWAY	M'CLORY TRAIL LC Div. of Transportation	GENERAL OFFICES & BESS BOWER DUNN MUSEUM OF LAKE COUNTY
FOREST PRESERVE EASEMENTS	DOG AREA	MILLENNIUM TRAIL	CHAIN O' LAKES BIKE PATH	GRAND ILLINOIS TRAIL 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	0 1.25 2.5 5 Miles	Lake County Forest Preserves	

14 July 2021

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		-	-	-	4,360,109	-
60010	Preserve Tree Planting (includes IDOT funding)PLP		-	60,765	-	506,402	273,082
60008	District-wide Reforestation		-	9,093	-	1,080,265	21,097
60009	Repair Existing Roads/Parking		877,704	3,562,370	-	4,078,619	-
60022	Facility and Infrastructure Improvements		82,286	1,109,067	-	1,989,634	1,800,000
60030	ADA Improvements		-	1,406,588	-	658,632	-
	Future Grant Matching Funds						219,609
	Special Future Land Acquisition Funds						420,000
Public Access/Misc. Projects							
	Adlai E. Stevenson House	\$1,200,000	-	-	1,100,000	-	75,000
64701	Buffalo Creek - LCDOT Mitigation Bank Trail	\$1,300,000	-	-	-	-	-
64710	Buffalo Creek - MWRD Reservoir Expansion	\$3,500,000	-	-	-	-	-
	Countryside Net Zero Electric Golf Cart Storage Facility	\$1,400,000	-	-	-	700,000	700,000
60025	Duck Farm Dog Exercise Area Accessibility	\$220,000	-	-	-	-	-
60301	Duck Farm Munn Road Access	\$100,000	-	62,454	-	-	-
60420	Fort Sheridan Preserve	\$2,949,668	69,726	-	-	-	-
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	\$6,366,490	224,866	243,063	-	983,941	-
61011	Lakewood-Grounds Maint. Building Replacement	\$2,525,000	-	-	-	-	3,099,000
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	-	-	-	894,398	-
61314	Millennium Trail - McDonalds Woods to RTE 45	TBD	-	78,637	-	-	-
65203	Millennium Trail - Rollins Road Crossing	\$0	-	-	-	-	-
	Millennium Trail - Rte 173	\$0	-	-	-	-	-
61603	Millennium Trail - Rte 45 Tunnel	\$4,300,000	80,846	-	-	-	-
	North-Central Preserve Connections	TBD	-	-	-	-	-
	Ray Lake Trail Connection	\$300,000	-	-	-	150,000	-
	E.L. Ryerson Education Classroom	\$5,720,350	-	0	-	-	-
	Ryerson - Welcome Center Solar Array	\$100,000	-	-	-	-	-
64811	Spring Bluff Wildlife Observation Area	\$600,000	-	0	-	-	-
Habitat Restoration Projects							
67012	Amphibian and Smooth Green Snake Reintroduction	\$36,000	-	13,000	-	-	-
	Buffalo Creek Mitigation - Wright Woods	\$400,000	-	-	-	-	5,989
	Cahokia Flatwoods - Preserving Oak Ecosystems	\$260,000	-	-	-	-	-
64104	Cuba Marsh Habitat Restoration	\$650,000	5,620	712	-	-	-
65206	Dutch Gap ACOE 206 Project	\$15,000,000	-	1,200,000	-	-	35,000
63910	Ethel's Woods - N. Mill Creek Restoration	\$6,842,438	98,860	55,822	-	-	-
60406	Fort Sheridan - USACE GLFER Restoration	\$7,430,000	118,132	-	-	70,000	-
63709	Fourth Lake - Hepatica Restoration	\$76,000	-	6,373	-	-	-
65104	Granger Woods Wetland Restoration	TBD	-	-	-	135,000	-
	Grainger Woods Restoration	\$500,000	-	-	500,000	-	-
	Grant Woods - Long Lake Shore Stabilization	TBD	-	-	-	341,360	-
60604	Grant Woods Restoration	\$970,413	-	206,489	-	-	-
60607	Grant Woods - Creating Ecological and Climate Resiliency	\$350,135	-	92,405	-	-	-
60701	Grassy Lake Improvements (Hurd property)	\$55,000	24,857	-	-	-	-
56059	Greenbelt Restoration Grant I	\$248,168	-	100,000	100,000	-	-
60806	Greenbelt Restoration Grant II	\$200,000	-	17,500	60,000	-	-
61012	Lakewood - Smooth Green Snake Reintroduction	\$50,744	-	-	-	-	-
61005	Lakewood Habitat Restoration - Schreiber Bog	\$900,000	3,215	8,967	-	-	-
61110	Middlefork - Buckthorn Pilot Project	\$3,250,000	-	151,091	198,248	-	-
64404	Oak Woodland and Ecological Complexes	TBD	-	-	-	-	-
	Old School Phase II Restoration	TBD	-	-	-	-	-
	Prairie Stream Habitat Restoration	\$1,400,000	-	-	1,700,000	-	-
62504	Prairie Wolf - Mitigation Project	\$500,000	-	-	-	-	68,282
62506	Prairie Wolf NFWF Hydrological Restoration	\$361,220	-	-	153,960	-	30,084
56055	Ray Lake - Cuneo Phase 1 Restoration	\$163,847	-	-	-	-	-
61504	Singing Hills/Kettle Grove Restoration	\$475,000	-	3,751	-	-	-
65004	Southern DPR Preserve Habitat Restoration	\$3,000,000	2,022	-	-	-	-
56050	Spring Bluff - Connecting Wetlands	\$610,000	-	-	-	-	-
65012	Southern DPR - Woodland Amphibian Reintroduction	\$125,000	-	1,070	-	-	-
Total		\$83,780,473	1,608,133	\$8,703,838	\$3,812,208	\$15,948,360	\$6,747,143

Source of Funds Ten Year Capital Improvement Plan



Capital Improvement Plan

FY '23 *thru* FY '27

Lake County Forest Preserves



Project # 60004
Project Name Habitat Restoration

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

Description

The Ecological Land Management program was implemented in 2008 to improve District habitats and their natural resources. This includes improvements to our natural resource assessments and inventories, better coordination and management of all natural resource programs and projects through the use of improved data collection, management and analysis and improvements to the burn management program. Volunteer coordination and partnerships with Citizens for Conservation, Friends of the Nature Preserves and the Lake Michigan Lakeplain Partnership have been successful long-term management arrangements, which support the Forest Preserve's on-going management needs.

Justification

Funding for on-going restoration efforts at priority preserves within Ecological Complexes and Strategic Habitat Conservation Areas. Ecological assessments of wildlife populations began in July 2016 and will continue through 2023. The following habitat restoration projects are scheduled for 2023: Cahokia Flatwoods, Grainger Woods and Van Patten. Wildlife population and habitat assessment for planning restoration efforts. Supply native plants and seed for various restoration projects, including enhanced pollinator resources.

Expenditures	FY '23	FY '24	FY '25	FY '26	FY '27	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 '23	FY '24	FY '25	FY '26	FY '27	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

Budget Impact/Other

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



Capital Improvement Plan

FY '23 *thru* FY '27

Lake County Forest Preserves

Project # 60010
Project Name Preserve Tree Planting



Type Preserve Tree Planting
Useful Life 20 years
Category Site and Trail Improvements
Department Planning & Land Preservation
Contact Randy Seebach

Description

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

Justification

In 2021 and 2022, the District planted 204 native trees, 326 native shrubs and 345 herbaceous perennials within or adjacent to public access improvement projects at four forest preserves including: Buffalo Creek, Fort Sheridan, Independence Grove and Pine Dunes. In 2023, additional tree and shrub plantings are planned for the Route 45 Tunnel and Trail project at Raven Glen/Ethel's Woods, the Duck Farm Dog Exercise Area, Fourth Lake sanitary sewer corridor at Fourth Lake, tamarack trail at Ray Lake and the Education Center at Ryerson Woods.

Expenditures	FY '23	FY '24	FY '25	FY '26	FY '27	Total
Habitat Restoration & Improvements	62,163	82,387	50,000	50,000	50,000	294,550
Total	62,163	82,387	50,000	50,000	50,000	294,550

Funding Sources	FY '23	FY '24	FY '25	FY '26	FY '27	Total
General Fund	12,179	50,000	50,000	50,000	50,000	212,179
Other Funds	49,984	32,387				82,371
Total	62,163	82,387	50,000	50,000	50,000	294,550

Budget Impact/Other

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



Capital Improvement Plan

FY '23 *thru* FY '27

Lake County Forest Preserves



Project # 60008
Project Name District Wide Reforestation

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

Description

This project consists of planting of native trees and shrubs in areas that were historically forest, woodland and savanna communities with the goal of increasing the native and urban tree canopy and the number of native tree species, especially for oak ecosystems. Funding will also provide for reforestation mowing, watering, deer protection and control of invasive species in reforestation areas. Plans include approximately 2,000 trees and shrubs planted at Cahokia Flatwoods, Lakewood, Grainger Woods and Edward L. Ryerson Woods.

Justification

The protection, regeneration and re-establishment of oak ecosystems in Lake County are identified strategies to increase the total acres of this important habitat and restore the resilience of our oak communities. Over the past ten years nearly 21,000 trees and shrubs have been planted. Working with partners including Morton Arboretum, Openlands and others, the District looks to increase the native and urban tree canopy by planting approximately 10,000 trees and shrubs over the next five years.

Expenditures	FY '23	FY '24	FY '25	FY '26	FY '27	Total
Habitat Restoration	120,910	100,000	100,000	100,000	100,000	520,910
Total	120,910	100,000	100,000	100,000	100,000	520,910

Funding Sources	FY '23	FY '24	FY '25	FY '26	FY '27	Total
General Fund	100,000	100,000	100,000	100,000	100,000	500,000
Other Funds	20,910					20,910
Total	120,910	100,000	100,000	100,000	100,000	520,910

Budget Impact/Other

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



Capital Improvement Plan

FY '23 *thru* FY '27

Lake County Forest Preserves

Project # 60009
Project Name Repair Existing Roads / Parking



Type Paving and Road Replacements **Department** Operations & Infrastructure
Useful Life **Contact** John Nelson
Category Site and Trail Improvements

Description

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

Justification

2023 work will focus on Ryerson Woods, Greenbelt, and district-wide patching.

Expenditures	FY '23	FY '24	FY '25	FY '26	FY '27	Total
Construction	500,000	500,000	530,000	561,800	595,500	2,687,300
Total	500,000	500,000	530,000	561,800	595,500	2,687,300

Funding Sources	FY '23	FY '24	FY '25	FY '26	FY '27	Total
Development Levy	500,000	100,000	37,000	37,000	39,220	713,220
General Fund		400,000	493,000	524,800	556,280	1,974,080
Total	500,000	500,000	530,000	561,800	595,500	2,687,300

Budget Impact/Other

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



Capital Improvement Plan

FY '23 *thru* FY '27

Lake County Forest Preserves

Project # 60022
Project Name Facility and Infrastructure Improvements



Type Improvement Projects **Department** Operations & Infrastructure
Useful Life **Contact** John Nelson
Category Facility Improvements

Description

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

Justification

Specific short-term and long-range maintenance, repair and replacement projects are needed to sustain the District's key facilities in good working condition. Projects are prioritized with an emphasis on the "forever" buildings, and efforts that improve operational efficiencies and/or reduce operational expenses. 2023 work will include improvements to: the HVAC systems at the General Offices, Greenbelt Cultural Center & Rollins Savanna bathrooms; the flat roof at the Ryerson Welcome Center; the Fox River restroom buildings; the Independence Grove irrigation system; and upgrades to parking lot lighting

Expenditures	FY '23	FY '24	FY '25	FY '26	FY '27	Total
Improvements	350,000	350,000	357,000	364,140	371,420	1,792,560
Total	350,000	350,000	357,000	364,140	371,420	1,792,560

Funding Sources	FY '23	FY '24	FY '25	FY '26	FY '27	Total
Development Levy	310,000					310,000
Other Funds	40,000	350,000	357,000	364,140	371,420	1,482,560
Total	350,000	350,000	357,000	364,140	371,420	1,792,560

Budget Impact/Other

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



Capital Improvement Plan

FY '23 *thru* FY '27

Lake County Forest Preserves

Project # 60030
Project Name District Wide Accessibility Improvements

Type Building renovations
Useful Life
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 completed of all District Facilities, Preserves, Programs, Communication, and Policies and Procedures was completed in February 2019 along with a Transition Plan that identified all non-compliant accessibility issues and recommendations for correcting those deficiencies. The transition plan, set forth a three-phase plan and timeline for completion of those improvements.

Justification

Following completion of the transition plan, an accessibility page was added to the District's website which included several new guidelines or processes including: service animal guidelines, mobility device usage guidelines and an access and inclusion solutions process. In 2019 and 2020, several District departments began work on Phase I of the Transition Plan and work continued in 2021 and 2022 on the modifications and improvements including; the Kilbourne Road parking lot, several restrooms throughout the District (Nippersink, Ethel's Woods, Half Day and ThunderHawk), code compliant parking lot striping at Nippersink and Marl Flat forest preserves, completion of a new fully accessible Schaeffer Road crosswalk at Buffalo Creek Forest Preserve and completion of the engineering for Phase I of the Lakewood Master Plan improvements which includes a fully accessible 1.6-mile loop trail, restrooms, shelters, grounds maintenance facility, walkways and parking areas. Accessibility requirements are now incorporated into all new planning initiatives undertaken by the District and the recent completion of the engineering construction documents for a new fully accessible Net Zero Environmental Education Facility and education loop trail at Ryerson Conservation Area are examples of the District's commitment to facilities that are open to people of all ages and abilities.

Expenditures	FY '23	FY '24	FY '25	FY '26	FY '27	Total
Improvements	100,000	200,732	200,732	200,732	200,732	902,928
Total	100,000	200,732	200,732	200,732	200,732	902,928

Funding Sources	FY '23	FY '24	FY '25	FY '26	FY '27	Total
Development Levy		100,732	100,732	100,732	100,732	402,928
General Fund	100,000	100,000	100,000	100,000	100,000	500,000
Total	100,000	200,732	200,732	200,732	200,732	902,928

Budget Impact/Other

No operational impact at this time.



Capital Improvement Plan

FY '23 *thru* FY '27

Lake County Forest Preserves

Project # 99991
Project Name Future Grant Matching Funds

“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.”

Type Other
Useful Life
Category Capital Expenditures
Department Finance
Contact Stephen Neaman

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. The 2021 additional funds are from completed approved projects. These funds will be used to support the District strategic plan.

Justification

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 '23	FY '24	FY '25	FY '26	FY '27	Total
Improvements	154,000					154,000
Total	154,000					154,000

Funding Sources	FY '23	FY '24	FY '25	FY '26	FY '27	Total
Other Funds	154,000					154,000
Total	154,000					154,000

Budget Impact/Other

Reduces the District's capital improvements cost.



Capital Improvement Plan

FY '23 *thru* FY '27

Lake County Forest Preserves

Project # 62611
Project Name Adlai E Stevenson Master Plan



Type Other
Useful Life 100 years
Category Facility Improvements
Department Operations & Infrastructure
Contact Randy Seebach

Description

The District acquired the 40-acre Adlai E. Stevenson II estate through a donation from the Edison Dick family in 1974. In 2014, the Stevenson Home was designated a National Historic Landmark and the estate was designated an Illinois Historic Site and listed on the National Register of Historic Places. Currently, the former Adlai E. Stevenson Home and associated buildings are over 80 years old and have reached a point where significant exterior renovations are required to adequately preserve the home and adjacent service building.

Justification

In June 2021, the Board approved \$100,000 within the Capital Improvement Plan to prepare a preliminary master plan that will identify a full range of ideas and opportunities for the future use of the former estate. Shortly after the Board approved the funding for the master plan, a letter was sent to the Lake County General Assembly delegation requesting funding for the improvements and renovation of the exterior of the buildings. In February 2022, staff received an invitation to submit grant application documents to the State Department of Commerce and Economic Opportunity, requesting \$1,100,000 for the improvements. In June 2022, the Board approved the incorporation of the \$1.1 million within the Capital Improvement Plan. The comprehensive master plan for the Stevenson Home and property will identify energy efficiency and accessibility improvements for the home and service building and public access improvements to the site including accessibility improvements to the existing parking lot and walkways and potential trail connection to the Des Plaines River Trail. It is anticipated that the planning process will begin in early 2023.

Expenditures	FY '23	FY '24	FY '25	FY '26	FY '27	Total
Improvements	1,100,000					1,100,000
Total	1,100,000					1,100,000

Funding Sources	FY '23	FY '24	FY '25	FY '26	FY '27	Total
Grants	1,100,000					1,100,000
Total	1,100,000					1,100,000

Budget Impact/Other

Operational impacts to be determined based on final plans.



Capital Improvement Plan

FY '23 *thru* FY '27

Lake County Forest Preserves

Project # 99999
Project Name Countryside Net-Zero Electric Golf Car Facility



Type Other

Department Rev Facilities-Countryside

Useful Life

Contact Alex Eichman

Category Facility Improvements

Description

Net-Zero Electric Car Storage Facility for transitioning gas powered golf cars to electric powered golf cars.

Justification

To replace the existing 146 gas-powered golf cars with electric golf cars, additional funding is needed to design and construct a storage facility for the electric cars. Currently, Countryside Golf Course does not have a covered place to store electric powered golf carts. The estimated cost of the facility is \$1.4 million. Staff is recommending that the District allocate \$700,000.00 from the fund balance of the General Fund as a zero-interest loan payable over 10 years from the Countryside Golf Course operating budget, and the remaining \$700,000.00 from the enterprise fund.

Expenditures	FY '23	FY '24	FY '25	FY '26	FY '27	Total
Construction		1,400,000				1,400,000
Total		1,400,000				1,400,000

Funding Sources	FY '23	FY '24	FY '25	FY '26	FY '27	Total
Other Funds		1,400,000				1,400,000
Total		1,400,000				1,400,000

Budget Impact/Other



Capital Improvement Plan

FY '23 *thru* FY '27

Lake County Forest Preserves



Project # 61020
Project Name Lakewood Forest Preserve

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

Description

Project consists of preparing a master plan for Lakewood Forest Preserve that would be 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. Potential improvements could include trails, picnic areas and lake renovations, public road, parking, utility and infrastructure improvements, and other site work that will help to lower the long-term operating costs.

Justification

A public Advisory Committee was set up to assist with developing the master plan in 2005. The Advisory Committee unanimously recommended a land use plan in 2007 which was not adopted by the District Board. Several natural resource and trail improvements have occurred in 2012 and 2013 including the construction of two Route 176 trail underpasses associated with LCDOT's Fairfield Road and Route 176 intersection improvement project. A comprehensive Master Plan was approved by the Board in January 2020 that will serve as a guide for future public access and habitat restoration management strategies. Design development, engineering and architectural design for Phase I of the Master Plan improvements was completed in 2021 and 2022 and construction is anticipated to begin in early 2023.

Expenditures	FY '23	FY '24	FY '25	FY '26	FY '27	Total
Construction	1,418,155					1,418,155
Total	1,418,155					1,418,155

Funding Sources	FY '23	FY '24	FY '25	FY '26	FY '27	Total
Bond Funds	224,866					224,866
Development Levy	243,063					243,063
General Fund	950,226					950,226
Total	1,418,155					1,418,155

Budget Impact/Other

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



Capital Improvement Plan

FY '23 *thru* FY '27

Lake County Forest Preserves

Project # 65206
Project Name Dutch Gap ACOE 206 Restoration



Type Natural resource grant funds **Department** Natural Resources
Useful Life 100 years **Contact** Pati Vitt
Category Natural Resource Restoration

Description

Working with the US Army Corps of Engineers through their Aquatic Ecosystem Restoration Program (Section 296) the Forest Preserve will develop a restoration project that will restore the natural hydrology of North Mill Creek and the drained farmland wetlands. The Dutch Gap Aquatic Complex will restore native plant communities including marsh, wet meadow, wet and mesic prairie, and dry/mesic oak savanna. Restoration of the North Mill Creek Channel will include remaindering and establishment of additional floodplain terrace areas. Once agricultural practices cease, the hydrology, geomorphology will be naturalized. This will allow for the restoration and establishment of native plant and animal species over the entire 785-acre site. A finalized agreement with the US Army Corps of Engineers is expected in 2022; once on-the-ground restoration commences, it is anticipated that the project will require five years to complete.

Justification

The US Army Corps of Engineers received Congressional approval for implementation of a project identified in the Upper Des Plaines River Flood Reduction Study and is funding it through their Aquatic Ecosystem Restoration Program (Section 206), The Forest Preserve will fund the feasibility study and use by Land, Easements, Right of way, Relocations, and Disposal areas (LERRD) land value as matching funds.

Expenditures	FY '23	FY '24	FY '25	FY '26	FY '27	Total
Habitat Restoration	1,200,000					1,200,000
Total	1,200,000					1,200,000

Funding Sources	FY '23	FY '24	FY '25	FY '26	FY '27	Total
Development Levy	1,200,000					1,200,000
Total	1,200,000					1,200,000

Budget Impact/Other

For a \$15,000,000 project the Forest Preserve provides \$150,000 in cash and \$3,925,000 in land value.



Capital Improvement Plan

Lake County Forest Preserves



Project # 60406
Project Name Fort Sheridan - USACE GLFER Restoration

Type Habitat Restoration **Department** Natural Resources
Useful Life 50 years **Contact** Pati Vitt
Category Natural Resource Restoration

Description

Phase I of the project has been completed and approved. The Phase II installation of in water habitat structures has been installed. It is now in the monitoring phase. This project will be completed in 2025.

Justification

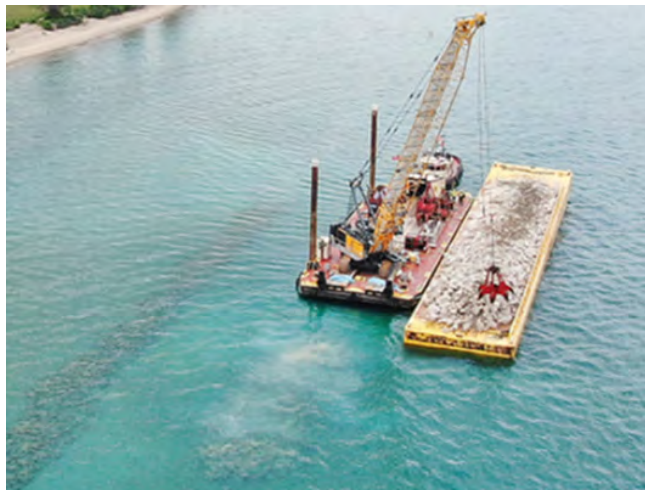
The Great Lakes Fishery and Ecosystem Restoration (GLFER) is an US Army Corps of Engineers (USACE) Program to restore ecosystems and fish habitats across the Great Lakes Watershed. The USACE, Lake Forest Open Lands, City of Lake Forest, and Openlands have identified lands associated with the former Fort Sheridan as a project for restoration and enhancement of its coastal habitat including ravines, bluffs, and shoreline. This is a unique opportunity for the District to lead partners in a project to restore nearly two miles of critical lakefront habitat for fish and birds.

Expenditures	FY '23	FY '24	FY '25	FY '26	FY '27	Total
Habitat Restoration	70,000					70,000
Total	70,000					70,000

Funding Sources	FY '23	FY '24	FY '25	FY '26	FY '27	Total
General Fund	70,000					70,000
Total	70,000					70,000

Budget Impact/Other

Ongoing required vegetation management is ongoing. Buoy management is required indefinitely for \$3,500. Invasive species management will be \$30,000.



Capital Improvement Plan

FY '23 *thru* FY '27

Lake County Forest Preserves

Project # 65104
Project Name Grainger Woods Wetland Restoration



Type Habitat Restoration **Department** Planning & Land Preservation
Useful Life **Contact** Pati Vitt
Category Natural Resource Restoration

Description

This project is part of the Southern Des Plaines River Preserve habitat restoration initiative. This project will restore the Flatwoods Forest community at Grainger Woods which includes numerous endangered and threatened species. With Wetland Mitigation Fund support from the Lake County Stormwater Management Commission, the Forest Preserve will develop a restoration project that will restore the natural hydrology of a portion of Grainger Woods Conservation Preserve. The proposed project area is currently impacted by altered hydrology created by the presence of nearly 7,000 linear feet of drain tiles. Most of the site consists of poorly drained soils that, if not for the existing drain tiles, would be seasonally saturated with the water table at or near the soil surface. The site possesses several depressions that are characteristic of northern flatwoods communities. An agreement with Lake County Stormwater Management Commission is expected in 2022; project commencement is anticipated in 2023.

Justification

Lake County Stormwater Management Commission created the Wetland Restoration Fund as an alternative for mitigating wetland impacts in watersheds where wetland mitigation bank credits are not available. Funding was made available in a request for proposals. The Forest Preserve submitted a proposal as was selected for funding, pending an Intergovernmental Agreement.

Expenditures	FY '23	FY '24	FY '25	FY '26	FY '27	Total
Habitat Restoration	135,000					135,000
Total	135,000					135,000

Funding Sources	FY '23	FY '24	FY '25	FY '26	FY '27	Total
General Fund	135,000					135,000
Total	135,000					135,000

Budget Impact/Other

For a \$732,000 project, the Forest Preserve will provide the following matching funds: cash match of \$293,060 from previous allowable expenditures, \$12,350 in planned expenditures, \$71,130 from in-kind services (staff time), and \$209,200 in land value.



Capital Improvement Plan

FY '23 *thru* FY '27

Lake County Forest Preserves

Project # 65199
Project Name Grainger Woods Restoration

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



Description

The Grainger Foundation donated \$500,000 to the Preservation Foundation to complete the restoration of Grainger Woods Forest Preserve. This includes 44 acres at the corner of Route 60 and Saint Mary’s Road, which is currently under an equestrian facility license agreement, set to conclude in March 2027. By mutual agreement with the licensee, this agreement will not be extended. District staff recommends that the property not be made available to a new licensee.

Justification

Funds will support a drain tile investigation, soil survey, and hydrologic study of the entire preserve. When the license agreement is concluded, remaining funds will support restoration, such as clearing any remaining invasive trees and shrubs, possible site work such as berm building, and replanting with native seeds, shrubs, and trees.

Expenditures	FY '23	FY '24	FY '25	FY '26	FY '27	Total
Habitat Restoration					500,000	500,000
Total					500,000	500,000

Funding Sources	FY '23	FY '24	FY '25	FY '26	FY '27	Total
Grants					500,000	500,000
Total					500,000	500,000

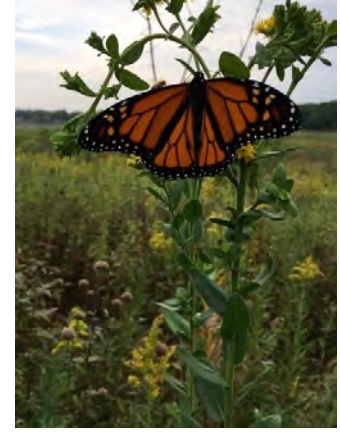
Budget Impact/Other



Capital Improvement Plan

Lake County Forest Preserves

FY '23 *thru* FY '27



Project # 67510
Project Name Prairie Stream Habitat Restoration

Type Other
Useful Life
Category Natural Resource Restoration
Department Natural Resources
Contact Pati Vitt

Description

This project will restore the southern half of the preserve (the northern half is being restored as part of a Wetlands Mitigation Bank project) and will include: hydrologic restoration; farmland restoration; cultural landscape (pastures, building sites) restoration; woody invasive plant clearing, wetland plant installation; and four years of follow up maintenance (invasive species control and prescribed burning). This is a grant-funded project undertaken in partnership with the Illinois Department of Natural Resources (IDNR) submitted to the American the Beautiful Challenge. The America the Beautiful Initiative is a locally led and voluntary nationwide conservation goal to conserve 30 percent of U.S. lands and waters by 2030.

Justification

We are partnering with IDNR to restore the southern portion of Prairie Stream concomitant with work at Red Wing Slough, part of the North Central Ecological Complex. Undertaking this project will expand the restoration of savanna and grassland communities within the ecological complex including the work planned for Dutch Gap and the project recently completed at Ethel’s Woods. It is anticipated that this project will be entirely funded through federal grant programs managed by the National Fish and Wildlife Foundation.

Expenditures	FY '23	FY '24	FY '25	FY '26	FY '27	Total
Habitat Restoration	1,700,000					1,700,000
Total	1,700,000					1,700,000

Funding Sources	FY '23	FY '24	FY '25	FY '26	FY '27	Total
Grants	1,700,000					1,700,000
Total	1,700,000					1,700,000

Budget Impact/Other

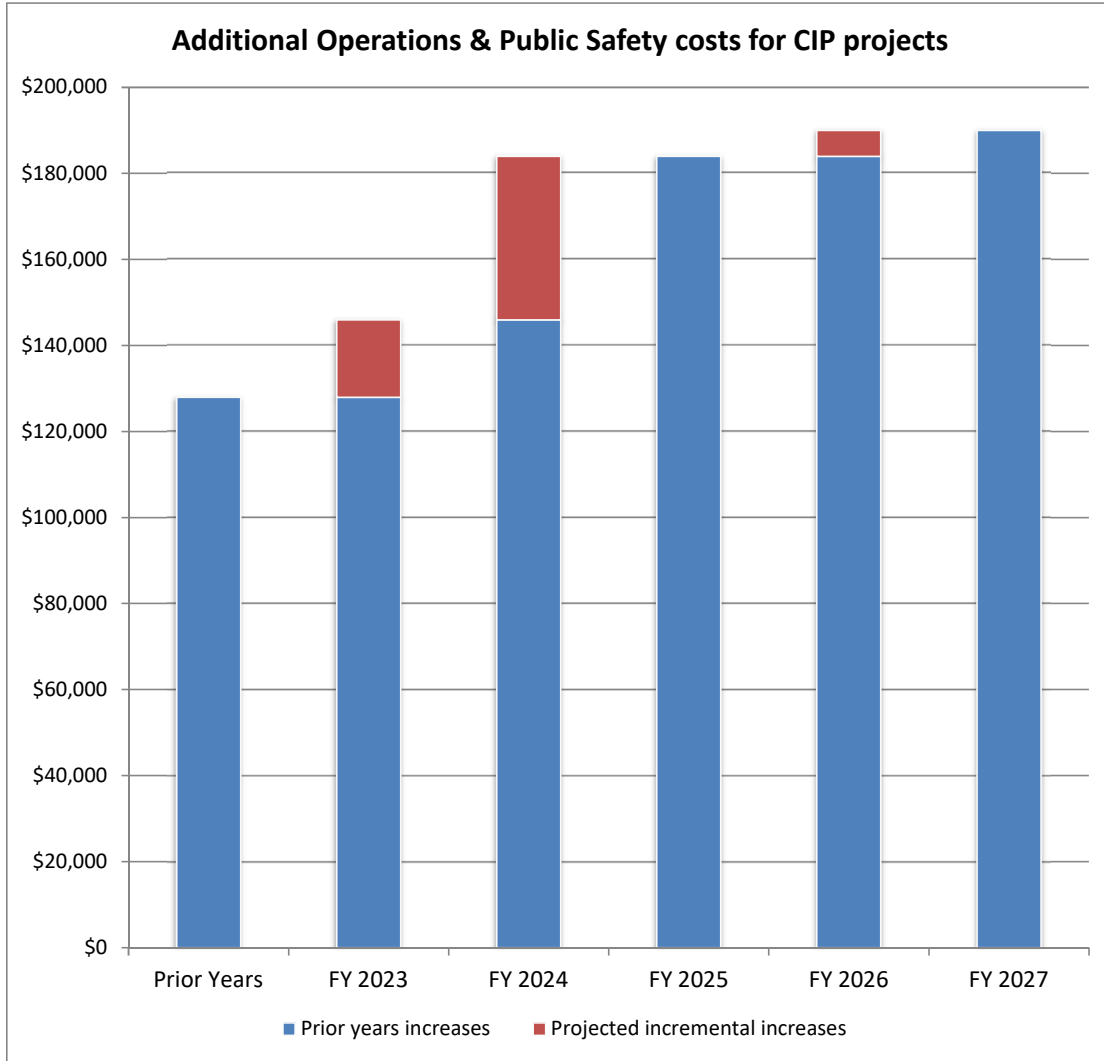
There are no anticipated budget impacts until five years after project start. At that point, there will be \$15,000 costs associated with burning and invasive species management.



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 2023	FY 2024	FY 2025	FY 2026	FY 2027
New sites opened	0	0	0	0	0
Facilities expanded	1	0	0	0	0
Additional miles of trails	4.60	0.07	0.00	0.00	0.00

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

**LAKE COUNTY FOREST PRESERVE DISTRICT
FISCAL YEAR 2023
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
Administration	
Adobe eSignature Software	11,700
Education	
Independence Grove Exhibits	20,000
Revenue Facilities	
WiFi at Independence Grove	26,690
Total General Corporate Fund	
60,390	
DEVELOPMENT LEVY FUND	
Natural Resources	
Marsh Master	230,000
Forestry Mulcher	350,000
Rotating Grapple	15,000
Planning and Land Acquisition	
Drone	12,300
Total Development Levy Fund	
607,300	
INSURANCE FUND	
Miscellaneous Capital Outlay:	
Sampling equipment required for OSHA, lock out/tag materials, additional automated external defibrillators	100,000
Total Insurance Fund	
100,000	
EQUIPMENT REPLACEMENT FUND	
Heavy Equipment:	
Replace Unit 262 Roller	100,000
Replace Units 374-381 w/ Electric UTV	140,000
Replace Unit 384 w/ Electric UTV	40,000
Total Equipment Replacement Fund	
280,000	
INFORMATION TECHNOLOGY REPLACEMENT FUND	
Computer Hardware:	
Server Replacements	70,000
Switch Replacement @ General Offices	30,000
UPS Battery Replacement	58,000
Operations Backup Tape Library	6,200
Wireless System Replacement @ General Offices	100,000
New Web Filter	15,000
Large Format Platter	11,250
Total Information Technology Replacement Fund	
290,450	
VEHICLE REPLACEMENT FUND	
Motor Vehicles:	
Replace Units 181, 182, 184 and 191 with Police Hybrid Interceptor SUV's	240,000
Replace Unit 119 with E-Transit or similar	65,000
Total Vehicle Replacement Fund	
305,000	
ENTERPRISE FUND - GOLF OPERATIONS	
Machinery and Tools:	
Countryside - Sprayer	60,000
Countryside - Bunker Rake	40,000
Brae Loch - Electric Greens Mower	80,000
ThunderHawk - Rough Mower	80,000
Miscellaneous Capital Outlay:	
ThunderHawk - Back Patio Redevelopment	400,000
Total Golf Operations	
660,000	
Total Capital Expenditures	
\$2,303,140	

Supplemental Information



LAKE COUNTY FOREST PRESERVE DISTRICT
Expenditures Summary by Fund (excluding transfers)
Fiscal Year 2014 through 2023

Fund Name	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	18 mos. FY 2019	Calendar Year 2020	Calendar Year 2021	Estimate 2022	Budget 2023
GENERAL FUND										
General Corporate	\$16,764,011	\$17,012,995	\$16,872,249	\$17,597,653	\$17,992,422	\$26,776,093	\$16,958,974	\$18,782,498	\$23,413,517	\$22,460,445
Insurance	1,029,817	1,040,833	1,059,134	1,166,282	1,166,282	1,588,460	1,151,680	1,133,015	1,314,810	1,506,589
Wetlands Management Fund	559,030	15,742	11,760	104	349,550	343,081	174,925	34,529	435,731	-
Fort Sheridan Cemetery Fund	12,116	11,985	14,113	19,404	13,703	37,551	12,220	10,717	22,210	22,720
Audit	112,958	128,462	135,277	137,680	132,516	193,481	167,404	163,375	147,231	184,580
TOTAL GENERAL FUND	18,477,932	18,210,017	18,092,533	18,921,122	19,654,473	28,938,666	18,465,203	20,124,135	25,333,499	24,174,334
SPECIAL REVENUE FUND										
Land Development Levy	6,139,531	9,085,664	8,439,916	6,431,743	7,000,914	11,721,820	7,104,977	7,415,506	13,370,792	9,897,483
Retirement - IMRF/FICA	2,481,340	2,453,465	2,433,644	2,547,423	2,562,215	3,696,391	2,688,178	2,762,343	2,385,593	2,450,390
Miscellaneous	445,653	669,895	751,013	576,947	701,164	978,582	593,277	427,308	5,003,433	618,194
Donations and Grants	760,458	1,337,204	544,561	1,449,151	1,053,070	2,248,462	356,588	265,988	1,455,543	1,891,070
TOTAL SPECIAL REVENUE FUND	9,826,982	13,546,228	12,169,134	11,005,264	11,317,363	18,645,255	10,743,020	10,871,145	22,215,360	14,857,137
CAPITAL PROJECTS FUND										
Development Bond Projects	1,589,674	3,552,674	5,533,539	3,322,875	5,298,211	5,016,489	818,282	1,584,030	5,859,984	224,866
Capital Facilities Improvement	247,683	384,586	2,500	340,000	0	0	14,678	302,621	2,156,835	1,100,000
Land Acquisition	4,323,983	2,548,253	17,351,473	363,215	582,954	2,638,452	1,795,210	73,382	0	0
TOTAL CAPITAL PROJECTS FUND	6,161,340	6,485,513	22,887,512	4,026,090	5,881,165	7,654,941	2,628,170	1,960,034	8,016,818	1,324,866
DEBT SERVICE FUND										
	49,561,914	58,001,307	27,016,157	100,902,347	25,159,499	75,627,747	24,704,461	106,783,408	22,025,270	22,048,100
INTERNAL SERVICE FUND										
Information Technology Replacement	101,793	40,949	61,888	94,001	162,317	295,620	214,624	232,269	410,875	494,270
Equipment Replacement	31,676	190,437	257,494	190,857	295,137	351,320	238,335	247,654	677,406	280,000
Vehicle Replacement	512,450	154,333	367,980	453,197	742,065	606,133	420,344	444,623	336,303	305,000
TOTAL INTERNAL SERVICE FUND	645,919	385,719	687,362	738,055	1,199,519	1,253,073	873,303	924,547	1,424,585	1,079,270
ENTERPRISE FUND										
Golf Operations	4,012,644	3,963,057	3,650,634	3,650,120	3,376,421	5,882,232	3,859,178	3,915,861	4,679,111	5,190,310
TOTAL ENTERPRISE FUND	4,012,644	3,963,057	3,650,634	3,650,120	3,376,421	5,882,232	3,859,178	3,915,861	4,679,111	5,190,310
TOTAL ALL FUNDS	\$88,686,731	\$100,591,841	\$84,503,332	\$139,242,998	\$66,588,440	138,001,914	\$61,273,335	\$144,579,130	\$83,694,643	\$68,674,017

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LAKE COUNTY FOREST PRESERVE DISTRICT
Revenue Summary by Fund (excluding transfers)
Fiscal Year 2014 through 2023

Fund Name	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	18 mos. FY 2019	Calendar Year 2020	Calendar Year 2021	Estimate 2022	Budget 2023
GENERAL FUND										
General Corporate	\$17,623,497	\$17,341,408	\$17,920,781	\$18,184,813	\$18,991,352	\$27,025,314	\$18,217,838	\$20,409,691	\$21,918,772	\$22,671,410
Insurance	755,895	844,308	971,464	941,941	978,694	1,298,222	1,611,733	1,313,934	1,540,070	651,480
Wetlands Management Fund	(9,698)	2,152	70,623	498,452	418,602	46,080	15,641	(616)	9,000	5,200
Fort Sheridan Cemetery Fund	7,479	2,483	1,607	271	2,399	16,337	5,321	(1,466)	2,000	1,000
Audit	116	119,004	163,784	114,219	125,941	183,900	152,182	198,821	196,180	130,970
TOTAL GENERAL FUND	18,377,289	18,309,355	19,128,259	19,739,696	20,516,988	28,569,853	20,002,715	21,920,365	23,666,022	23,460,060
SPECIAL REVENUE FUND										
Land Development Levy	6,343,564	6,183,556	7,016,325	6,236,576	7,094,130	9,826,283	7,308,949	6,628,661	10,331,018	7,354,380
Retirement - IMRF/FICA	2,790,854	2,547,895	2,452,947	2,482,852	2,511,804	3,834,709	2,439,187	2,912,967	2,582,970	2,184,000
Miscellaneous	605,655	759,231	743,787	725,923	999,994	1,470,459	498,921	421,235	504,841	465,950
Donations and Grants	731,575	915,026	693,187	862,802	1,093,280	1,744,146	920,413	198,179	1,429,291	1,893,520
TOTAL SPECIAL REVENUE FUND	10,471,648	10,405,708	10,906,246	10,308,153	11,699,208	16,875,596	11,167,470	10,161,042	14,848,121	11,897,850
CAPITAL PROJECTS FUND										
Development Bond Projects	(37,626)	29,784	17,750,668	100,632	657,335	495,246	40,430	213,063	517,884	9,200
Capital Facilities Improvement	(5,129)	14,960	23,042	209,400	211,762	151,000	67,009	41,221	32,000	1,130,000
Land Acquisition	(63,867)	44,139	9,322,255	23,097	51,927	119,065	4,696	362,062	0	0
TOTAL CAPITAL PROJECTS FUND	(106,622)	88,883	27,095,965	333,129	921,024	765,311	112,135	616,346	549,884	1,139,200
DEBT SERVICE FUND										
	48,984,177	57,593,900	27,149,444	101,262,050	27,399,728	60,230,331	24,126,460	107,451,666	22,298,596	22,269,710
INTERNAL SERVICE FUND										
Information Technology Replacement	100,120	97,827	240,529	201,866	244,663	559,458	363,620	321,680	304,900	333,370
Equipment Replacement	3,190	311,248	278,165	325,814	379,662	607,668	544,267	260,919	377,430	391,000
Vehicle Replacement	90,934	494,752	481,836	446,474	574,134	783,839	474,952	691,400	602,770	559,340
TOTAL INTERNAL SERVICE FUND	194,244	903,827	1,000,530	974,154	1,198,459	1,950,966	1,382,839	1,273,999	1,285,100	1,283,710
ENTERPRISE FUND										
Golf Operations	4,042,795	3,809,834	3,866,490	3,650,329	3,616,390	5,499,011	4,891,038	5,243,367	4,695,100	5,454,050
TOTAL ENTERPRISE FUND	4,042,795	3,809,834	3,866,490	3,650,329	3,616,390	5,499,011	4,891,038	5,243,367	4,695,100	5,454,050
TOTAL ALL FUNDS	\$81,963,531	\$91,111,507	\$89,146,934	\$136,267,511	\$65,351,797	\$113,891,068	\$61,682,656	\$146,666,785	\$67,342,823	\$65,504,580

LAKE COUNTY FOREST PRESERVE DISTRICT
General Corporate Fund Summary
Fiscal Year 2014 through 2023

General Corporate Fund (including transfers)	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	18 mos. FY 2019	Calendar Year 2020	Calendar Year 2021	Estimate 2022	Budget 2023
REVENUE										
Property Tax Levy	\$14,197,800	\$13,574,953	\$13,954,748	\$14,107,005	\$15,485,437	\$20,691,404	\$14,718,750	\$15,580,293	\$15,870,000	\$17,224,140
Replacement Property Taxes	971,506	1,044,818	956,518	1,056,457	869,664	1,464,206	1,008,247	1,929,236	2,770,000	1,800,000
Interest on Investment	(94,467)	174,801	235,848	107,503	209,441	1,020,087	384,153	64,740	400,000	400,000
Rental of Buildings and Land	310,148	291,923	256,595	224,988	213,635	412,617	99,520	206,630	229,000	435,680
Easements, Licenses and Permits	634,939	649,718	778,286	840,442	798,919	1,100,048	520,179	520,841	877,708	887,050
Charges for Services and Sales	903,555	878,385	803,748	905,016	874,959	1,397,309	345,452	853,798	979,163	951,150
Other Revenue	700,016	726,811	935,038	943,402	739,297	1,139,260	1,341,537	1,254,154	792,901	973,390
Operating Revenue	17,623,497	17,341,409	17,920,781	18,184,813	19,191,352	27,224,931	18,417,838	20,409,691	21,918,772	22,671,410
Transfers	4,851	8,443	0	0	0	0	0	0	0	0
Total Inflows	17,628,348	17,349,852	17,920,781	18,184,813	19,191,352	27,224,931	18,417,838	20,409,691	21,918,772	22,671,410
EXPENDITURES										
Salaries and Benefits	11,161,292	11,376,896	11,555,677	11,820,816	12,149,769	19,483,760	13,045,016	13,484,337	13,699,602	15,044,160
Commodities	1,241,291	1,141,676	1,038,760	1,003,777	1,083,874	1,693,030	870,119	1,136,427	1,400,969	1,528,450
Contractuals	2,491,978	2,903,604	2,925,727	2,773,191	3,041,439	4,953,242	2,885,288	3,431,640	3,830,832	4,020,040
Capital Outlay	1,145,506	864,626	629,817	1,077,286	980,863	278,477	158,551	730,094	4,482,115	1,867,795
Debt Service	723,944	726,193	722,544	722,431	725,631	367,187	0	0	0	0
Total Expenditures	16,764,011	17,012,995	16,872,525	17,397,501	17,981,576	26,775,696	16,958,974	18,782,498	23,413,517	22,460,445
Transfers	0	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Total Outflows	16,764,011	17,212,995	17,072,525	17,597,501	18,181,576	26,975,696	17,158,974	18,982,498	23,613,517	22,660,445
Excess or (deficit) of revenue over expenditures	864,337	136,857	848,256	587,312	1,009,776	249,235	1,258,864	1,427,193	(1,694,745)	10,965
Beginning Fund Balance	20,202,835	21,067,172	21,204,029	22,052,285	22,639,597	23,649,373	23,898,608	25,157,472	26,584,665	24,889,920
Ending Fund Balance	\$21,067,172	\$21,204,029	\$22,052,285	\$22,639,597	\$23,649,373	\$23,898,608	\$25,157,472	\$26,584,665	\$24,889,920	\$24,900,885

LAKE COUNTY FOREST PRESERVE DISTRICT
Property Tax Rates and Tax Extensions
Tax Levy Year 2013 through 2022

Fund Name	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Comparative Tax Rates (Per \$100 of Equalized Assessed Valuation)										
General Corporate	0.060	0.059	0.059	0.057	0.057	0.056	0.055	0.056	0.058	0.060
Audit Fund	0.000	0.001	0.000	0.000	0.000	0.000	0.000	0.000	0.001	0.000
Liability Insurance	0.003	0.004	0.004	0.004	0.003	0.003	0.006	0.007	0.005	0.002
Land Development Levy	0.025	0.025	0.025	0.024	0.024	0.023	0.023	0.023	0.024	0.025
Retirement Fund - IMRF/FICA	0.013	0.010	0.011	0.009	0.009	0.011	0.010	0.010	0.009	0.008
Subtotal	0.101	0.098	0.099	0.094	0.093	0.093	0.094	0.096	0.097	0.095
Recapture									0.001	
Debt Service	0.117	0.112	0.108	0.098	0.094	0.089	0.086	0.082	0.081	0.078
Total Tax Rates	0.218	0.210	0.208	0.192	0.187	0.182	0.180	0.178	0.179	0.173

Comparative Tax Extensions										
General Corporate	\$13,780,764	\$13,367,526	\$13,860,002	\$14,273,168	\$15,167,669	\$14,915,174	\$15,016,850	\$15,412,029	\$15,870,257	\$17,224,140
Audit Fund	0	222,845	107,575	118,997	120,744	129,928	156,394	197,939	194,866	129,470
Liability Insurance	689,038	891,380	935,593	885,756	899,593	833,018	1,517,025	1,264,578	1,491,217	624,380
Land Development Levy	5,741,985	5,569,765	5,775,040	5,947,112	6,319,537	6,161,071	6,310,265	6,426,210	6,550,014	7,176,730
Retirement Fund - IMRF/FICA	2,985,832	2,167,982	2,634,755	2,364,754	2,402,127	2,885,416	2,495,619	2,897,572	2,581,693	2,182,300
Subtotal	23,197,619	22,219,498	23,312,965	23,589,787	24,909,670	24,924,607	25,496,153	26,198,329	26,688,046	27,337,020
Recapture									309,913	
Debt Service	26,872,489	25,339,554	25,417,581	24,446,555	24,471,427	23,490,161	23,484,270	23,236,861	22,242,745	22,265,180
Total Tax Extensions	\$50,070,108	\$47,559,052	\$48,730,546	\$48,036,342	\$49,381,097	\$48,414,768	\$48,980,423	\$49,435,190	\$49,240,705	\$49,602,200

LAKE COUNTY FOREST PRESERVE DISTRICT
Property Tax Rates
All Direct and Overlapping Governments
(per \$100 of assessed Value)
Tax Year 2011 through 2020

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
County	0.554	0.308	0.663	0.682	0.663	0.632	0.622	0.061	0.060	0.060
Cities and Villages	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	0.016-4.554	0.094-4.807
High School District	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	1.314-4.579	1.450-4.330
Unit School District	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	4.472-8.888	4.544-7.013
Elementary School District	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	1.367-8.915	1.550-7.219
College District	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	0.280-0.386	0.290-0.388
Township	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	0.034-0.401	0.035-0.283
Road and Bridge	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	0.031-0.384	0.028-0.359
Sanitary District	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	0.050-0.234	0.031-0.214
Park District	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	0.030-1.120	0.030-1.045
Library District	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	0.220-0.680	0.232-0.553
Forest Preserve	0.201	0.212	0.218	0.210	0.208	0.193	0.187	0.182	0.182	0.182
Fire Protection District	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	0.118-1.214	0.144-1.040
Mosquito Abatement	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	0.012-0.015	0.012
Central Lake County Joint Action Water Agency	0.047	0.073	0.055	0.056	0.054	0.046	0.041	0.042	0.042	0.000

Property Tax Levies
All Direct and Overlapping Governments
(per \$100 of assessed Value)
Tax Year 2011 through 2020

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
County	\$149,067	\$149,789	\$153,551	\$154,995	\$157,971	\$157,389	\$164,317	\$162,598	\$165,231	\$165,230
Cities and Villages	186,657	194,675	201,644	204,822	211,778	215,470	221,426	231,578	247,199	252,555
High School District	489,143	495,310	512,896	516,599	529,720	533,974	543,806	547,787	560,663	565,671
Unit School District	274,039	284,324	272,206	276,815	277,938	284,142	291,482	297,286	295,922	297,103
Elementary School District	647,109	657,043	670,128	686,259	695,963	704,239	720,416	736,490	752,729	766,425
College District	65,349	68,495	69,645	71,027	71,276	72,522	74,324	76,158	78,103	80,021
Townships	28,218	27,084	27,314	27,455	27,519	27,783	27,583	29,169	29,254	28,950
Road and Bridge	23,571	22,934	23,483	24,137	24,472	24,683	24,083	25,078	25,942	26,968
Sanitary District	14,592	13,391	13,580	13,744	13,890	13,993	14,296	14,568	14,858	15,174
Park District	68,142	69,901	69,932	70,340	71,831	73,750	76,074	77,693	79,988	81,180
Library District	55,240	56,791	57,630	58,776	58,947	60,878	59,126	60,859	62,162	62,926
Forest Preserve	53,692	51,882	50,070	47,559	48,731	48,036	48,708	44,549	48,980	49,435
Fire Protection District	69,014	73,616	73,942	77,622	78,654	84,441	80,239	85,056	90,705	92,941
Mosquito Abatement	678	684	359	584	586	587	590	607	622	527
Central Lake County Joint Action Water Agency	3,358	17,626	3,358	3,350	3,368	3,369	3,356	3,325	-	-
Total Tax Levies as Extended	\$2,127,869	\$2,183,545	\$2,199,738	\$2,234,084	\$2,272,644	\$2,305,256	\$2,349,826	\$2,392,801	\$2,452,358	\$2,485,106

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

LAKE COUNTY FOREST PRESERVE DISTRICT

Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Levy Year	Total Tax Levy for Fiscal Year	Collection within the Fiscal Year of the Levy			Total Collections to Date	
			Amount	Percentage of Levy	Collections in Subsequent Years	Amount	Percentage of Levy
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%
2020	2019	48,980,569	48,721,939	99.47%	n/a	48,721,939	99.47%
2021	2020	49,435,190	49,174,668	99.47%	n/a	49,174,668	99.47%

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.

ABOUT LAKE COUNTY

Location

- 301,313 acres*
- Halfway between Chicago and Milwaukee
- Less than 15 miles north from O'Hare International Airport and 40 miles south from General Mitchell International Airport
- Major waterways—Lake Michigan, Fox River, Chain O'Lakes
- Easy access to Chicago on four Metra commuter rail lines and 32 train stations

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

Population

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

Source: census.gov

Housing

- Housing units (2021): 270,019
- Homeownership rate (2016-2020): 73.5%
- Households (2016-2020): 248,684
- Median value of owner-occupied housing units (2016-2020): \$271,700

Source: census.gov

Health and Recreation

- 31,000+ acres of forest preserves
- 650+ local parks*
- 30+ golf courses
- 40 miles of Lake Michigan beaches*
- 154 miles of trails for outdoor recreation
- 170 lakes and rivers
- 400 miles of streams
- Ranked #2 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: \$92,654
- Per capita money income: \$47,223
- Unemployment in Lake County: 4.5% Illinois: 4.8% (not seasonally adjusted)* U.S.: 3.8% (not seasonally adjusted)*
- 30,000+ businesses (11 Fortune 500 companies)
- 90.8% of residents age 25+ have graduated high school, and 46.1% have a bachelor's degree or higher (2016-2020)

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

LAKE COUNTY FOREST PRESERVE DISTRICT
Demographic Statistics
Fiscal Year 2012 through 2021

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Lake County, IL:										
Population (1)	711,155	703,019	706,327	707,461	710,368	709,599	708,719	706,925	714,342	711,239
Personal Income (2)	\$41,191,114	\$42,780,828	\$46,069,226	\$49,151,975	\$51,291,371	\$53,627,217	n/a	n/a	n/a	n/a
Per Capita Personal Income (2)	\$34,980	\$36,470	\$39,306	\$40,549	40,719	42,770	43,702	44,296	45,766	47,223
Median Age (3)	36.8	37.0	37.3	37.5	37.5	37.8	37.8	38.0	38.7	38.5
School Enrollment (4)	137,143	136,127	135,330	134,336	133,433	132,179	130,310	128,786	n/a	n/a
Unemployment Rate (5)	7.60%	8.30%	5.60%	5.90%	4.70%	3.90%	4.10%	3.50%	8.13%	4.50%

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	2020 Assessed Valuation (In Thousands)	Percentage of Total Taxable Assessed Value
Abbott Laboratories	Pharmaceuticals - Hospital Supplies	\$173,848	0.64%
Gurnee Mills / Gurnee Properties Association	Retail Outlet Mall	54,240	0.20%
AbbVie, Inc.	Biopharmaceutical	53,858	0.20%
LaSalle National Bank / Bank of America	Commercial Real Estate Banking	48,074	0.18%
Discover Properties	Real Estate Brokerage	46,337	0.17%
Horizons Holdings, LLC	Wholesale Trade - Durable Goods	36,050	0.13%
TR Deerfield Office LLC	Property Tax Consulting Company	33,483	0.12%
Midwest Family Housing LLC	Real Estate Developers	28,576	0.11%
Waukegan Illinois Hospital Co LLC	General Medical & Surgical Hospital Services	26,539	0.10%
Hawthorn LP	Retail Mail	25,427	0.09%
		\$526,432	1.94%

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

Lake County Principal Employers

Employers

2020		
Employees	Rank	Percentage of Total County Employment

2011		
Employees	Rank	Percentage of Total County Employment

AbbVie Inc	11,000	1	3.25%			
Abbott Laboratories	9,000	2	2.66%	13,000	2	3.42%
Alight/Avon Hewitt Associates	4,000	3	1.18%	9,000	4	2.37%
Walgreens Boots Alliance Inc.	3,000	4	0.89%			
Discover Financial Svc Ins	2,976	5	0.88%	3,500	10	0.92%
Advocate Condell Medical Center	2,333	6	0.69%			
Visual Pak	2,000	7	0.59%			
Baxter Healthcare Corporation	1,900	8	0.56%	4,500	8	1.18%
CDW Corporation	1,800	9	0.53%			
Medline Industries, Inc.	1,600	10	0.47%			
Pfizer Inc.	1,600	10	0.47%			
Alliant Foodservice Inc				12,000	3	3.16%
SCC Holding Co LLC				8,000	5	2.11%
Solo Cup Company				6,799	6	1.79%
Motorola				4,000	9	1.05%
Motorola Mobility Inc				5,000	7	1.32%
Department of the Navy				26,200	1	6.90%
Totals	41,209		12.17%	91,999		24.22%

Source: Lake County Partners

Note: 2020 is the most current available year

LAKE COUNTY FOREST PRESERVE DISTRICT
Miscellaneous Information

Incorporated - November, 1958

Form of Government - Special Purpose Unit of Government

Total Acreage - 31,047

Special use facilities:

Brae Loch Golf Course - 18 hole public golf course

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

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

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

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

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

Fox River Forest Preserve - boating, fishing and picnicking

Greenbelt Cultural Center - environmental education center and banquet facility

Edward L. Ryerson Conservation Area - environmental education center

LAKE COUNTY FOREST PRESERVE DISTRICT
Schedule of Insurance in Force
January 1, 2022 through December 31, 2022

Coverage	PDRMA			Coverage	PDRMA		
	Member Deductible	Self-Insured Retention	Limits		Member Deductible	Self-Insured Retention	Limits
1. Property				5. Outbreak Expense			\$1,000,000/aggregate policy limit
Property; Buildings and Contents;	\$1,000	\$1,000,000	\$1,000,000,000/occurrence	Outbreak suspension	24 hours	N/A	\$5,000/\$25,000 per day all locations
Auto Physical Damage	\$1,000	\$1,000,000	included	Workplace violence suspension	24 hours	N/A	\$15,000 per day all locations, 5 day max
Builders Risk	\$1,000	\$1,000,000	aggregate for flood	Fungus suspension	24 hours	N/A	\$15,000 per day all locations, 5 day max
Earthquake shock	\$1,000	\$100,000	\$100,000,000/occurrence/annual aggregate				
			\$25,000,000, projects in excess of				
Course of construction	\$1,000	1,000,000	\$15,000,000 require approval	6. Information Security and Privacy Insurance with Electronic Media Liability			
Business interruption, Rental income	\$1,000	N/A	\$100,000/\$500,000/\$2,500,000	Breach response	1,000	\$50,000	\$500,000/occurrence/annual aggregate
				Business interruption and Business			
Off premises service interruption	24 hours	N/A	\$25,000,000	Loss			\$750,000 annual aggregate for all combined
<i>other sub limits apply, refer to policy</i>				Business interruption/system failure	8 hours	\$50,000	\$750,000/occurrence/annual aggregate
Boiler/Machinery property damage	\$1,000	\$9,000	Property damage included	Business Interruption/security Breach	8 hours	\$50,000	\$750,000/occurrence/annual aggregate
Fidelity /Crime/Surety	\$1,000	\$24,000	\$2,000,000/occurrence	Dependent business loss	8 hours	\$50,000	\$750,000/occurrence/annual aggregate
Blanket Bond	\$1,000	\$24,000	\$2,000,000/occurrence	Liability	\$1,000	\$50,000	\$2,000,000/occurrence/annual aggregate
Seasonal Employees	\$1,000	\$9,000	\$1,000,000/occurrence	eCrime	\$1,000	\$50,000	\$75,000/occurrence/annual aggregate
				Criminal reward	\$1,000	\$50,000	\$25,000/occurrence/annual aggregate
2. Workers Compensation	n/a	\$500,000	Statutory, \$3,500,000 Employers Liability	7. Deadly Weapon Response			
3. Liability				Liability	\$1,000	\$9,000	\$500,000 per occ./\$2,500,0000 annual agg.
General liability	none	\$500,000	\$21,500,000/occurrence	First party property	\$1,000	\$9,000	\$250,0000 per occ., as part of overall limit
Auto liability	none	\$500,000	\$21,500,000/occurrence	Crisis management services	\$1,000	\$9,000	\$250,0000 per occ., as part of overall limit
Employment practices	none	\$500,000	\$21,500,000/occurrence	Counseling, funeral expense	\$1,000	\$9,000	\$250,0000 per occ., as part of overall limit
Public Officials' Liability	none	\$500,000	\$21,500,000/occurrence	Medical Expenses	\$1,000	\$9,000	\$50,000 per person/\$500,0000 annual agg.
Law enforcement liability	none	\$500,000	\$21,500,000/occurrence	AD&D	\$1,000	\$9,000	\$50,000 per person/\$500,0000 annual agg.
Uninsured/Underinsured motorists	none	\$500,000	\$1,000,000/occurrence	8. Volunteer Medical Accident	none	\$5,000	\$5,000 medial expenses
Communicable Disease	\$1,000/\$5000	\$5,000,000	\$250,000 per claim/aggregate	9. Underground Storage Tank	none	N/A	\$10,000 follows IL leaking tank fund
4. Pollution Liability				10. Unemployment Compensation	N/A	N/A	Statutory
Liability - third party	none	\$25,000	\$5,000,000/occurrence				
Liability - first party	\$1,000	\$24,000	\$30,000,0000 3 year aggregate				

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Glossary and Acronyms



Glossary of Terms

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

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.

ADID - Advanced Identification Wetlands

CIP - Capital Improvement Plan

CMAQ – Congestion Mitigation and Air Quality

COVID-19 – 2019 Novel Coronavirus

DSEB – Debt Service Extension Base

EAV - Equalized Assessed Valuation

FFCRA – Families First Coronavirus Response Act

FICA – Federal Insurance Contributions Act

FTE – Full Time Equivalent

GAAP – Generally Accepted Accounting Principles

GFOA – Government Finance Officers Association

GIMS – Green Infrastructure Model & Strategy

GLFER – Great Lakes Fishery and Ecosystem Restoration

GNSS – Global Navigation Satellite System

ICECF – Illinois Clean Energy Community Foundation

IDNR – Illinois Department Natural Resources

IDOT – Illinois Department of Transportation

IEPA – Illinois Environmental Protection Agency

IGA – Intergovernmental Agreement

IMRF – Illinois Municipal Retirement Fund

ISTHA – Illinois State Toll Highway Authority

LAWCON – Land and Water Conservation Fund

LCDOT – Lake County Division of Transportation

LCFPD – Lake County Forest Preserve District

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

LWCF – Federal Land and Water Conservation Fund

mECO – Mobile Ecologists Data Collection app

MWRD – Metropolitan Water Reclamation District

OSLAD – Open Space Land Acquisition and Development

PDRMA – Park District Risk Management Agency

PPE - Personal Protective Equipment

PTELL - Illinois Property Tax Extension Limitation Law

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

ROW – Right of Way

RTP – Regional Trails Program

SOGL - Sustain Our Great Lakes

TAP – Transportation Alternatives Program

USACE – United States Army Corps of Engineers