



LAKE COUNTY FOREST PRESERVES
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Preservation, Restoration, Education and Recreation

DATE: February 1, 2016

MEMO TO: Craig Taylor, Chair
Education Cultural Resources and Public Affairs Committee

Carol Calabresa, Chair
Land Preservation and Acquisition Committee

Bonnie Thomson Carter, Chair
Planning and Restoration Committee

S. Michael Rummel, Chair
Finance and Administrative Committee

FROM: Steve Neaman
Director of Finance

Agenda Item# 9.1

RECOMMENDATION: Recommend approval of a Resolution adopting the Annual Budget Policies and Annual Strategic Action Plan for the fiscal year ending June 30, 2017.

STRATEGIC DIRECTION SUPPORTED: All

FINANCIAL DATA: No immediate impact.

BACKGROUND: Annually, the Board adopts budget development policies which serve as a guide to the Executive Director, Department Directors and Division Managers in preparing the budget for Committee and Board review and approval. The information has been structured by Areas of Focus, Objectives, and Action Items which are linked to the District's Mission Statement. Beginning this year the Areas of Focus have been replaced with the five strategic directions from the adopted strategic plan. Those directions were:
1) Leadership; 2) Organizational Sustainability; 3) Conservation; 4) Communication, Education and Outreach; 5) Public Access and Connections.

All Standing Committees will review the proposed Annual Strategic Action Plan and Budget Policies. The attached document reflects staff and Finance and Administrative Committee's recommended changes to the policies from last year.

The five-year capital improvement plan (CIP) is not included as part of the policies. The CIP will be discussed separately through committees.

REASON FOR RECOMMENDATION: Board approval is required for policy direction.

REVIEW BY OTHERS: Executive Director, Director of Operations, Department Directors

PRESENTER: Steve Neaman

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

**A RESOLUTION ADOPTING THE ANNUAL BUDGET POLICIES AND ANNUAL
STRATEGIC ACTION PLAN FOR FISCAL YEAR ENDING JUNE 30, 2017**

WHEREAS, it is appropriate to initiate annual budget policies and an annual strategic action plan for the compilation and presentation of the annual District budget; and

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

WHEREAS, the "Lake County Forest Preserve District Annual Budget Policies and Annual Strategic Action Plan Fiscal Year 2016/2017" attached to and made a part of this Resolution by this reference (the "Policies and Plan") were prepared by staff and reviewed and modified based upon policy direction comments and input received from Commissioners; and

WHEREAS, the Executive Director, the Director of Finance, and District staff have recommended that the Policies and Plan be adopted for the compilation of the FY 2016/17 District budget;

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

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

Section 2. Approval of Policies and Plan. The Policies and Plan are hereby approved and adopted for use in preparation of the Fiscal Year 2016/17 budget.

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

PASSED this _____ day of _____, 20__

AYES:

NAYS:

APPROVED this _____ day of _____, 20__

Ann B. Maine, President
Lake County Forest Preserve District

ATTEST:

Julie Gragnani, Secretary
Lake County Forest Preserve District

Exhibit No. _____



**LAKE COUNTY FOREST PRESERVE DISTRICT
ADOPTED ANNUAL BUDGET POLICIES AND ANNUAL STRATEGIC ACTION PLAN
FISCAL YEAR 2016-17**

(JULY 1, 2016– JUNE 30, 2017)

MISSION STATEMENT

Preservation Restoration Education Recreation
*To preserve a dynamic and unique system of natural and cultural resources, and
to develop innovative educational, recreational, and cultural opportunities of
regional value, while exercising environmental and fiscal responsibility.*

FISCAL YEAR 2016-17 BUDGET POLICIES:

1. Financial Policies (Page 2)
2. General Policies (Page 3)
3. Revenue Policies (Page 5)
4. Personnel Service Costs Policies (Page 5)
5. Reserve Fund Balance Policies (Page 6)
6. Capital Improvement Policies (Page 7)

FISCAL YEAR 2016-17 STRATEGIC ACTION PLAN AREAS OF FOCUS:

1. Leadership (Page 8)
2. Organizational Sustainability(Page 9)
3. Conservation (Page 11)
4. Communication, Education and Outreach (Page 13)
5. Public Access and Connection (Page 14)

FISCAL YEAR 2016-17 BUDGET POLICIES AND STRATEGIC ACTION PLAN

Fiscal Year 2016-17 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 Address the unprecedented decline in 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 and increasing non-tax revenues.
- 1.2 *Continue to maintain a high standard of accounting practices.***
 - 1.2.1 Maintain records on a basis consistent with accepted standards for government accounting.
 - 1.2.2 Implement new Governmental Accounting Standards Board pronouncements as they become effective.
 - 1.2.3 Continue the practice of using interest earnings from Land Acquisition bond proceeds for costs related to land acquisitions and interest earnings from Development bond proceeds for costs related to improvement projects.
 - 1.2.4 Designate fees received from easements and land sales for land acquisition purposes.
 - 1.2.5 Designate funds received for restoration or capital improvements to be used for that purpose.
- 1.3 *The budget will 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 efficiencies to reduce costs of maintenance and operations for existing preserves and facilities.
 - 1.4.3 Invest capital funds on improving and replacing aging and inefficient infrastructure.
 - 1.4.4 Reduce total building square footage and maximize use of remaining buildings.
- 1.5 *Continue to look for and evaluate outsourcing opportunities for the most advantageous cost benefit for the District.***
- 1.6 *Evaluate staffing vacancies to make sure limited resources are allocated in a manner consistent with the District's strategic plan.***
- 1.7 *Evaluate long-term financial planning.***
 - 1.7.1 Monitor and plan for changes and trends in the equalized assessed valuation (EAV) as a basis for the 5-year operating budget projections and 10-year rolling financial plan.

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- 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 5-year capital improvement plan.
- 1.7.4 Explore non-tax levy funding alternatives and review program and service fees ~~for proper levels.~~ to insure their compliance with the Board Adopted Fee Guidelines.

1.8 *In conjunction with the Preservation Foundation of the Lake County Forest Preserves, maintain accounting procedures and controls to properly record and accept grants from the Preservation Foundation.*

2. GENERAL POLICIES

2.1 *Budget Submittal Procedures:*

- 2.1.1 Program expansions or new programs that require additional funds will not be considered in the FY 2016-17 budget unless 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. Positions that have been vacant for an extended period are removed from Department position inventory. Needs for additional positions will be evaluated as needed in the future.
- 2.1.3 Requests for additional personnel must be offset by new or increased revenue sources, cost reductions elsewhere in the budget, or justified based on expanded land holdings or improvements.
- 2.1.4 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 2016-17, training requests should focus on those opportunities available online or offered locally to avoid transportation and lodging costs.
- 2.1.5 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.
- 2.1.6 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.
- 2.1.7 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.

FISCAL YEAR 2016-17 BUDGET POLICIES AND STRATEGIC ACTION PLAN

- 2.1.8 Budget submissions should be consistent with the District's ~~S~~strategic ~~P~~plan goals and objectives.
- 2.1.9 Submission schedule: The Budget Calendar for the budget process is **Attachment 3**.
- 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 III 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, may pay annual debt service on the 2008C General Obligation Debt Certificates, fund Capital Improvement Plan projects (CIP) or may be used to improve or replace 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 2016~~5~~-17~~6~~, additional 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 the current strategic planning process.
- 2.6 Committee- or Commissioner-directed initiatives or requests resulting in (i) a significant impact on staff workload (defined as 10 hours of staff time for Committee requests or 2 hours for Commissioner requests), (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 Land Preservation and Acquisition Committee), (iii) the Capital Improvement Plan of the Forest Preserve, or (iv) an unplanned budgetary impact, shall require approval by the Finance and Administrative Committee.
- 2.7 Transfers of appropriation among expense categories (Salaries, Commodities, Contractuals, and Capital) and 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 Capital Facilities Improvement Fund for future improvements to buildings and facilities will be funded through transfers from available balances in other funds. These funds shall be used to stabilize, replace, and expand buildings, structures, and facilities. Funding through capital replacement charges and/or limited bond issues will also be established in the Fiscal Year 2016-17 budget.
- ~~2.9 The Golf Enterprise Fund will reflect principal and interest payments by ThunderHawk Golf Club required for the internal obligation to the Land Acquisition Fund.~~

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~~2.9~~¹⁰ The allocation of all housing and agricultural license revenues to the General Fund or any Special Revenue Fund, will be reviewed annually during the budget review process.

2.10 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 recognizes that the Tax Cap reduced primary dependence on property tax revenues. Accordingly, a comprehensive financial strategy is required for the District to continue sound administration, operations, maintenance, to stabilize or replace deteriorated buildings and structures, to meet citizen expectations for continuing and expanding programs and services, 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 Each department will review, evaluate, and submit non-tax revenue projections and programs. All such revenue shall be allocated across the various items appropriated by the Board as provided by law. No department has claim to any specific source of revenue, unless otherwise provided by law or Board. Confirmed grant funding will be included in the projected revenue to be used for planned expenditures for the budget.
- 3.4 The Enterprise Fund fee schedule shall reflect a minimum level of 100% financial self-support. Golf Course Operations are expected to generate funds to cover operating costs, future renovation, restoration and improvement of the golf courses. Update the 5-year capital improvement plan for the golf course facilities.
- 3.5 To preserve the District's current outstanding bond rating and to provide adequately for the ongoing operating and maintenance expense, all departments must actively seek additional non-tax revenue sources. With the purchase of additional land, building of more trails, and opening of new preserves and facilities, new revenue must be found to meet operating costs. Diversity of revenue sources is a significant evaluation factor used by bond rating services. As a result, taxpayers continue to benefit from the District's low interest rates on our bond issues.

4. PERSONNEL SERVICE COSTS POLICIES - Personnel Service Costs shall be in accordance with Lake County Forest Preserve District's Personnel Ordinances.

4.1 *Base Salary*

- 4.1.1 Salary increases have historically been given once a year on July 1. Individual increases are determined through the Performance Appraisal process. The budget shall provide funding for this purpose.

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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 reward those employees exemplifying exceptional performance. Therefore, all regular full-time and regular part-time employees shall be eligible for performance salary adjustments and proficiency incentives.

4.2.2 There shall be an account for each department to be used for eligible employees, including department directors, based on the principles defined in the procedures for 2016 Performance Appraisal. (**Attachment 1**)

4.3 The Position Inventory (**Attachment 2**) 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. Staffing shall be maintained at the current level and new or modified positions may be considered if there is an offsetting revenue or cost reduction source. Requests for replacement, new or modified positions must be supported by a detailed justification.

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's 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 late in the fiscal year up to May, due mainly to property tax payments being received in June and September.

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

- a. To provide for emergencies, 15% of the ensuing year's operating fund budget, exclusive of capital expenditures.
- b. To meet cash flow needs, 35% of the ensuing year's operating fund budget, exclusive of capital expenditures.

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

- a. To provide for emergencies, \$1 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.

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- 5.1.4 The Enterprise Fund unrestricted fund balance shall be available in the amounts described below:
 - a. To provide for emergencies, 5% of the ensuing year's operating fund budget exclusive of capital expenditures.
 - b. To meet cash flow needs, 30% 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 would indicate the reserve requirements will not be met at the current year-end.
- 5.4 Any excess reserves shall be available for the next fiscal year budget. 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 2014-2016 Rules of Order and Operational Procedures:*

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

- 6.2 *Utilize criteria approved by the Board of Commissioners for prioritizing opening and development of new and existing forest preserves and facilities as included in the 5-year CIP and on the 10-year rolling financial plan.*
- 6.3 *Maintain a prioritized five-year Capital Improvement Plan (CIP) and a 10-year rolling financial plan.*

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Fiscal Year 2016/17 Strategic Action Plan Areas of Focus:

Leadership

1. Develop Partnerships

- 1.1 Where appropriate, work with other land conservation organizations regarding cooperative arrangements to preserve land through the use of innovative preservation tools such as conservation easements.
- 1.2 Establish processes for developing strategic partnerships that consider and protect our long-term interests.
- 1.3 When appropriate, work with transportation agencies, ~~and~~ municipalities, park districts and townships regarding cooperative arrangements to implement regional trails and connections to those trails that will promote an active, healthy lifestyle for the people of Lake County.
- 1.4 Where feasible, consider joint land acquisition projects.

2. Implement approved policy to establish the District as a leader in environmentally sustainable operations.

- 2.1. Purchase products made with recycled or sustainably produced materials when available at similar quality and reasonable cost.
- 2.2. Provide recycling opportunities within facilities and preserves.
- 2.3. Right size District building space and make data driven decisions.
- 2.4. Reduce District kilowatt-hours purchased to model sustainability through conservation, ~~and~~ green practices and energy efficiency initiatives.

3. Nurture existing and build new public, local government, non-profit, private and corporate partnerships, when benefits of developing and managing such partnerships equals or exceed the costs, to help fulfill the ~~District's~~ mission and specific goals of the District.

4. Continue to expand opportunities that allow volunteers to contribute in a variety of meaningful and fulfilling ways by providing the necessary support for related recruitment, training, management, communication and recognition.

5. Coordinate annual Board-approved legislative program to maintain effective working relationship with state and federal elected officials and agencies.

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6. *Foster growth of Preservation Foundation and other planned giving and private fundraising efforts in support of land acquisition, capital improvement and restoration projects, continue to develop an endowment program, and other initiatives related to the District's mission.*
7. *Maintain professional training and required certification of staff with a focus on leadership, retention and succession planning.*

Organizational Sustainability

1. Pursue Funding Enhancement and Leveraging

1.1 Continue to assertively pursue federal and state grants and other cooperative agreements with local governments, open lands organizations and property owners.

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

2.1 Design master plans and projects to protect and enhance existing natural resources, minimize other environmental impacts, provide appropriate public access facilities and improve, replace, remove or eliminate ~~and improve aging~~ infrastructure within the preserves.

2.2 Utilize a consistent process to provide accurate cost estimates for major projects included in the 5-year Capital Improvement Plan and 10-year rolling financial plan.

2.3 Analyze and minimize long-term operating, maintenance and management costs of proposed projects, existing sites, facilities and infrastructure.

2.4 Provide for appropriate revenue enhancement opportunities in improvement projects to help offset long-term operating, maintenance and management costs.

2.5 Seek outside funding opportunities or other cooperative ventures 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 for the size of access improvements.

2.7 Develop a land classification and use policy as the foundational guide for determining future land acquisitions, restoration and improvements.

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

3.1 Maintain and improve existing preserves, trails and facilities.

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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.

3.4 Maintain repair and replacement program for picnic shelters and comfort stations.

~~3.5 Develop a long range plan for the replacement of aging playground components throughout the District.~~

4. *Maintain educational, historical and cultural facilities.*

4.1 ~~Complete~~continue architectural planning and engineering for the relocation of the Lake County Discovery Museum and its archives, collections and staff to the General Office. This also includes modification to the first floor Committee Room, Permit Office and Lobby., ~~and begin implementation as funds are available. Fundraising activities will be conducted by the Preservation Foundation of the Lake County Forest Preserves.~~

4.2 Continue to evaluate options for an institutional transfer and ownership of the Teich Archives.

~~4.3 Evaluate existing facilities supporting the District's public programs, special events, exhibits and other educational services about nature, history and culture, utilizing information from the 2012 assessment of field trip program needs and issues.~~

5. *Provide necessary support facilities.*

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

6. *Prepare, maintain and execute facility assessment program.*

6.1 Based on an analysis of District-wide 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 use needs, compare long-term costs and benefits of conversion to those of constructing new facilities designed specifically to meet those needs, and identify funding sources for renovation and ongoing operation and maintenance costs of any facilities to be retained.

6.2 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.

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- 6.3 Continue to assess barns and agricultural buildings to determine if they have any historical significance and a fiscally responsible public benefit to restoring or preserving them. Continue to identify unneeded and underutilized structures for salvage and removal.
- 6.4 Use the infrastructure assessment information from the study funded in Fiscal Year 2013-14 to develop a strategy for infrastructure needs, improvement, reduction and replacement and develop proper maintenance budgets and funding for future years.
7. *Identify sources of non-tax revenue and cost management strategies to offset costs of providing programs and services, and operating and maintaining facilities and equipment.*
8. Complete inventory and assessment of ~~Maintain and refine~~ 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.
9. *Deliver prompt, responsive, quality public safety services.*
 - 9.1 Provide funding to fence and mark boundaries of preserves where appropriate to protect sensitive natural habitats and to prevent property encroachments. Whenever fencing is proposed adjacent to a new housing development, install fencing prior to occupancy of the new homes wherever feasible.
 - 9.2 Provide funding for the upgrade and maintenance of radio and computer equipment as required by the Lake County Sheriff's Department's transition to the Strarc 21 Radio System, which provides interoperability and communication with countywide police, fire, emergency management, courts and highway departments.
10. *Continue to enhance non-tax revenues through marketing and promotion of District's golf courses and other revenue-generating facilities.*
11. *Design new or renovated facilities for future energy efficiency and environmental sustainability.*
 - 11.1 Complete energy efficiency audits or assessments for District buildings ~~at Independence Grove, Brae Loch and Thunder Hawk~~ to identify potential future energy efficiency projects, including cost recovery analysis.
 - 11.2 Propose energy efficiency projects, including those identified and prioritized through the completed energy efficiency assessment for the General Offices, for inclusion in the 5-Year Capital Improvement Plan
 - 11.3 Continue to follow Green Fleet Policy.
 - 11.4 Establish and implement a plan to reduce the District risk exposure and incident rate.
12. Establish a process for developing strategic partnerships that consider and protect the long-term interests of the District. Explore partnerships with other units of government and private and non-

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profit landowners to complete and maintain a countywide network of trails in a financially sustainable manner.

Conservation

1. *Protect Wildlife Habitat*

1.1 Focus preservation activities on sites that contain endangered and threatened species, have been identified as Illinois Natural Areas Inventory sites, or on sites that contain high quality natural resources that will provide enhanced habitat for a variety of animals and plants.

2. *Preserve Wetlands, Prairies and Forests*

2.1 Continue to identify and protect lands that will preserve Lake County's natural heritage.

3. *Expand Existing Preserves*

3.1 Protect our public investment by acquiring land and easements around existing Forest Preserves to serve as buffers from adverse impacts.

4. *Save New Large Preserves*

4.1 Identify and develop preservation options to protect large tracts of land appropriate for permanent protection.

4.2 Develop partnerships to create three 10,000 acre complexes that provide large-scale habitats for woodland, grassland and wetland species.

5. *Protect Against Flooding*

5.1 Preserve land along streams, rivers, lakes and wetlands to give flood waters a place to go, to reduce flood damage and improve water quality.

6. *Protect Forest Preserve Holdings*

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

7. *Restore and manage District lands to improve and maintain ecological health of natural habitats, enhance biodiversity, and protect threatened and endangered species.*

7.1. Restore and manage large, un-fragmented blocks of natural habitat, and manage greenways to provide travel corridors for native species between natural habitat areas

7.2. Conserve and improve the biodiversity, wildlife habitat, water quality and other public benefits that Forest Preserves and other natural lands and waters in Lake County and the region provide.³

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- 7.3. Design and manage landscaping within public use areas to utilize primarily native species and to provide buffer zones for natural habitat areas.
- 7.4. Remove invasive species and reintroduce native species in natural habitats. Enhance prevention and management of tree and other plant diseases and invasive pests.
- 7.5. Evaluate proposed and existing habitat restoration projects to assess level of on-going land management work and funding required to properly maintain restored areas.
- 7.6. Continue native wildlife research and management, for use in improving habitat restoration, domestic and wild nuisance animal management, and endangered threatened and rare animal population management.
- 7.7. Extend the use of 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 management of such lands.

Communication, Education and Outreach

1. *Operate educational, cultural, historical and outdoor recreation programs and services in an environmentally and fiscally responsible manner.*
 - 1.1 Evaluate all public programs to ensure that the fee recovery/subsidy level is within the guidelines adopted by the Finance and Administrative Committee.
 - 1.2 Offer innovative accessible resource-based education programs, special events, exhibits and related services about Lake County's nature, history and culture. ~~of interest and accessible to the public.~~
2. *Analyze public opinion research, participation trends, market demands and alternative providers, and use analysis to create, adjust and implement existing and new education, historical~~cultural~~ and outdoor recreation 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, historical and outdoor recreation activities to ensure that they relate to the mission and strategic plan of the District. ~~District's mission.~~
3. *Improve public understanding and support for the District's natural resource management efforts.*
 - 3.1 Offer programs, exhibits and information services about habitat restoration and related issues.
 - 3.2 Continue support for adult and youth conservation stewardship activities.
 - 3.3 Continue public information regarding domestic and wildlife nuisance animal management efforts.

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4. *Enhance public safety visibility through public programs, publications and other forms of outreach.*
 - 4.1 Continue to implement cost-effective initiatives 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 ~~Implement Develop~~-proactive strategies to identify and mitigate conflicts between trail/preserve user groups.
 - 4.4 Continue to vigorously patrol and inspect District boundaries in order to identify, remove and prevent property encroachments.
5. *Establish and maintain positive public image for the District as a friendly, professional organization dedicated to preserving and restoring the county's natural and cultural resources, and to providing quality education and outdoor recreation opportunities.*
 - 5.1 Provide public information about District's land acquisition goals and capital improvement needs and accomplishments.
 - 5.2 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.
6. *Promote expanded public awareness and use of the District's education and outdoor recreation facilities and programs.*
 - 6.1 Coordinate market research on public programs and special events, educational exhibits and public information preferences.
 - 6.2 Send targeted promotion to residents who have recently moved to or within Lake County.
 - 6.3 Maximize public information and cross-promotion opportunities at District facilities and events, and among current visitors and program participants.
 - ~~6.4~~ Utilize the ~~Enhance~~-District website and programming to; grow the District's email lists and continue to expand targeted email promotion, and use other new media technologies to improve marketing, advertising and promotional capabilities, and continue to reduce the number of printed materials used by the District where possible.
7. Increase the number of Lake County schools that participate in an educational experience by 5%, to foster future generations of stewards, users and supporters.

FISCAL YEAR 2016-17 BUDGET POLICIES AND STRATEGIC ACTION PLAN

Public Access and Connections

1. *Provide opportunities for Lake County residents to participate in healthful, outdoor recreation activities in natural settings provided in our Forest Preserves.*

1.1 Monitor existing uses and encourage and allow compatible public use in a manner that is safe for - visitors and protects natural resources and facilities.

1.2 Evaluate District lakes for potential additional catch and release fishing sites.

2. *Provide Trails, Greenways, Scenic Vistas, Open Spaces, River and Lake Access*

~~2.1.1. Complete Des Plaines River and Millennium Trail acquisitions and create trail and greenway corridors.~~

~~2.1.2. Des Plaines River Trail Complete the last section of trail.~~

2.1 Millennium Trail ~~Complete the construction implementation of Undertake construction~~ sections of the trail ~~funded included~~ in the CIP and plan for additional future sections.

2.2 Provide public access to inland lakes, rivers and streams.

2.3 Preserve, where appropriate, remaining undeveloped lakefront and riparian land.

2.4 ~~Expand network of regional trails and greenways~~ Continue to implement the planned network of regional trails and greenways.

2.5 Community Connector Trails – Evaluate and propose opportunities to connect District’s regional and preserve trail systems with other community trails and greenways to enhance the countywide network of trails and greenways. Evaluate opportunities to connect underserved areas of the county to the District’s network of regional trails.

2.6 Water Trails – Enhance the Des Plaines River Water Trail, including installing signs, clearing of logs and debris, and maintaining canoe/kayak launches. Remove two remaining low-head dams from the river.

2.7 Trail Signs – Implement a District-wide trail sign system to enhance preserve visitors confidence in using trails.

2.8 Begin work on a master plan that identifies includes identification of a funding strategy for capital and operational expenses that maximizes connectivity between our preserves and communities in north-central Lake County.

3. Open new preserves, trails and facilities.

3.1 Analyze long-term operating and maintenance costs, cost savings, and identify corresponding additional non-tax revenues and/or expense reductions, when planning, adding, opening or expanding facilities.

3.2 Provide initial public access to undeveloped sites when adequate operations and maintenance funding is identified and as approved in the Five-Year Capital Improvement Plan.

3.3 Provide convenient and equitable public access throughout Lake County to basic Forest Preserve facilities, such as multipurpose trails, picnic shelters, fishing access and children's play equipment.

4. Create New Open Space

-4.1 Where feasible, research and evaluate potential acquisitions in urbanized areas of the county that will create sanctuaries of fresh air, woodlands, and wildlife habitat.

1. *The following procedures apply to granting salary adjustments, based on performance:*
 - a. All performance adjustments shall be within the salary grade established for the position. Similar performance ratings shall receive similar percentage performance adjustments.
 - b. An employee eligible for an introductory increase during the fiscal year in accordance with District Personnel Policies, Section 5.-2-, shall receive it based on a performance appraisal. Any introductory adjustments made shall be allocated from the department’s personnel services budget and the amount shall not exceed that provided in the budget.
 - c. All performance adjustments shall be delivered as a base pay increase, except that base pay will not be increased beyond grade maximum. If the proposed performance increase raises the compensation for the employee above the maximum, the salary increase will be combined with the one-time cash payment so that the employee’s compensation is raised to the maximum for the range and the balance of the performance increase is paid as a one-time cash payment.
 - d. Performance appraisal adjustments shall become effective July 1 and be reflected in the following paycheck. One-time lump sum payments shall be reflected on the same paycheck.

2. *Full-time Employees and Regular Part-time Employees:*
 - a. Salary adjustments are based on performance and employees receiving them should be performing at a minimum of the “meets expectations” level or higher.
 - b. *Table I* summarizes this discussion and establishes the performance appraisal rating requirements in order to award an employee a merit increase. No increase may exceed 4.50%.
 - c. The total of all salary increases (base pay and cash payment combined) granted shall not exceed 2.50% of the Department’s full-time and regular part-time Personnel Services Accounts on an accrued basis over 26 pay periods.

TABLE I
PERFORMANCE APPRAISAL
ADJUSTMENT SCHEDULE

Appraisal Rating	Within Salary Range	Maximum of Salary Range
	Base Pay Increase	Cash Payment
Does not meet expectations	None	None
<u>Inconsistent</u>	<u>0 – 1%</u>	<u>None</u>
Meets expectations	<u>1.25 – 3.500%</u>	Eligible for cash payment
<u>Highly Competent</u>	<u>2.00 – 3.5%</u>	<u>Eligible for cash payment</u>
Exceeds expectations	up to 4.50%	Eligible for cash payment
All performance adjustments shall be delivered as a base pay increase, except that base pay will not be increased beyond grade maximum. When salary ranges restrict advancement of base pay increase, the pay increase will be given as a one-time cash payment.		

POSITION INVENTORY SUMMARY
FY 2016/17 Budget

LAKE COUNTY FOREST PRESERVES



DEPARTMENT	Full-Time Position Inventory	Part-Time Position Inventory	Full-Time Equivalent	FUNDING SOURCES						
				General	Audit	Insurance	Grant	Land Development	Land Preservation	Enterprise Fund
General District	3.5	0	3.5	3.4	0	0	0	0	0.1	0
Public Information and Development	11	0	11	11	0	0	0	0	0	0
Finance	7	0	7	6.35	0.65	0	0	0	0	0
Public Safety	21	28	28.49	28.49	0	0	0	0	0	0
Education	16.5	12	23.87	23.87	0	0	0	0	0	0
Operations	82	271	160.61	73.96	0	0	5.42	22.89	0	58.34
Planning and Land Preservation	10	1	10.6	0	0	0	0	8.5	2.1	0
Natural Resources	11	0	11	0	0	0	0	11	0	0
Administration	14	0	14	12.82	0	1.18	0	0	0	0
TOTAL	176.00	312.00	270.07	159.89	0.65	1.18	5.42	42.39	2.20	58.34

JANUARY 2016

- 4 Planning & Restoration Committee [reviews the status of the approved CIP projects.](#)
- 7 Finance & Administrative Committee reviews Annual Budget Policies and Annual Strategic Action Plan.
- 28 Joint meeting of Finance & Administration Committee and Planning & Restoration Committee to review draft CIP and operational impact to the 5 year financial plan.

FEBRUARY 2016

- 1 Standing Committees review and approve Annual Budget Policies and Annual Strategic Action Plan. Draft CIP to Education, Cultural Resources & Public Affairs and Land Preservation & Acquisition Committees.
- 4 Finance & Administrative Committee reviews and approves Annual Budget Policies and Annual Strategic Action Plan.
- 9 Board reviews and adopts Annual Budget Policies, Annual Strategic Action Plan and CIP criteria.
- 12 Department Directors submit completed MUNIS budget entries to Finance Department.
- 19 Department Directors submit completed narratives and program forms to Finance Department.
- 29 Final Review of CIP by Planning & Restoration Committee.

MARCH 2016

- 15 Director of Finance submits preliminary budget information to Executive Director.

APRIL 2016

- 11 Executive Director and Director of Finance review budget request with President and Finance & Administrative Committee Chair.
- 18 Proposed budget distributed to Board and posted on website.

MAY 2016

- 2 Joint meeting of Education, Cultural Resources & Public Affairs Committee, Planning & Restoration Committee, Land Preservation & Acquisition Committee, Legislative Committee, and Finance & Administrative Committee. The Executive Director and Directors present proposed budget and Appropriation Ordinance.
- 10 Executive Director and Director of Finance present proposed budget and Annual Budget Ordinance to the Board for adoption.

Executive Director and Director of Finance present Appropriation Ordinance to the Board for adoption.
- 24 Last date to publish Appropriation Ordinance (within 10 business days).

JUNE 2016

- 30 Last day to adopt Annual Budget Ordinance pursuant to the District's Rules of Order and Operational Procedure.

SEPTEMBER 2016

Attachment 3

- **21 – 30** Period during which notice of hearing on taxes exceeding 105% of last year's extension must be published (7-14 days prior to hearing). Notice must comply with the Truth in Taxation Act.
- **30** Last date by which Appropriation Ordinance must be adopted pursuant to statute and LCFPD Rules of Order and Operational Procedures (last day of first quarter of fiscal year).

Last day for Board to estimate the amount necessary to be raised by taxation. Estimate is normally approved as part of the budget ordinance (not less than 20 days before adopting levy ordinance pursuant to Truth-In-Taxation Act).

OCTOBER 2016

- **6** Executive Director and Director of Finance present Tax Levy Ordinance and abatement for Build America Bonds rebate to President and Finance & Administrative Committee.
- **3** First day on which Tax Levy Ordinance may be adopted (first Monday in October).
- **11** At regular Board Meeting hold public hearing on the Tax Levy Ordinance if estimate of taxes necessary to be raised by taxation exceeds 105% of last year's extension.

Executive Director and Director of Finance present Tax Levy Ordinance and abatement to the Board for adoption.

DECEMBER 2016

- **5** Last date to adopt Tax Levy Ordinance (first Monday in December).
- **27** Last day to file certified copy of Tax Levy Ordinance with Lake County Clerk (last Tuesday in December).