

Reader's Guide





*“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.”*

INTRODUCTION

LAKE COUNTY FOREST PRESERVES



The Lake County Forest Preserve District was created by referendum on November 4, 1958, and is governed by the Downstate Forest Preserve District Act, Illinois Compiled Statutes, Chapter 70. The boundaries of the District are co-terminus with the boundaries of Lake County. The District is governed by the Board of Commissioners who also serve as the Lake County Board Members. The District currently manages just over 30,722 acres with nearly 495 full and part time staff supported by approximately 20,000 hours of volunteer time and the work of three support groups.

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.

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

- **FINANCE AND ADMINISTRATIVE COMMITTEE** – supervises all financial and administrative affairs and policies of the District, including all general regulations pertaining to the operation, maintenance, programming and promotion of all District properties, facilities, programs and services, including District bond issues; applications for grants; the preparation of budgets, appropriations and tax levies; wage and job classification policies, compensation and benefit program; collective bargaining; insurance safety; user fees and concession arrangements; golf operations; and legal matters.
- **LAND PRESERVATION AND ACQUISITION COMMITTEE** – studies and reviews potential land acquisition sites and recommends acquisition of sites to the Board.
- **PLANNING AND RESTORATION COMMITTEE** – provides planning and implementation of plans for District holdings in the areas of construction, reconstruction, restoration and conservation, and generally prepare areas of the District holdings for general public use.
- **EDUCATION, CULTURAL RESOURCES AND PUBLIC AFFAIRS COMMITTEE** – responsible for the plans, policies, and operational procedures of the District’s Environmental Education and Public Affairs and Cultural Resources Departments.
- **RULES COMMITTEE** – considers all proposed rules and amendments to rules, and makes recommendations to the Board.

The Fiscal Year for the Lake County Forest Preserve District is from July 1 through June 30. The Board adopts an Annual Budget Ordinance on or before the beginning of each fiscal year, and an Annual Appropriation Ordinance on or before September 30 of each fiscal year.



**LAKE COUNTY FOREST PRESERVE DISTRICT
Officers and Officials
Presidential Appointments
December 2014 – December 2016**

OFFICERS AND OFFICIALS

Ann B. Maine

PRESIDENT

Linda Pedersen

VICE PRESIDENT

S. Michael Rummel

TREASURER

Julie Gagnani

SECRETARY

Audrey Nixon

ASSISTANT TREASURER

Maureen Clausen

ASSISTANT SECRETARY

Steve Neaman

DEPUTY TREASURER

Ty Kovach

EXECUTIVE DIRECTOR

STANDING COMMITTEES

**EDUCATION, CULTURAL RESOURCES
& PUBLIC AFFAIRS COMMITTEE**

Craig Taylor, *Chair*
Mary Ross Cunningham, *Vice Chair*
Chuck Bartels
Steve Carlson
Audrey Nixon
Brent Paxton
S. Michael Rummel
Nick Sauer
Jeff Werfel

**LAND PRESERVATION &
ACQUISITION COMMITTEE**

Carol Calabresa, *Chair*
Steven W. Mandel, *Vice Chair*
Bonnie Thomson Carter
Linda Pedersen
Tom Weber
Jeff Werfel
Terry Wilke

PLANNING & RESTORATION COMMITTEE

Bonnie Thomson Carter, *Chair*
Nick Sauer, *Vice Chair*
Carol Calabresa
Bill Durkin
Sandra Hart
Diane Hewitt
Sid Mathias
Craig Taylor
Tom Weber

FINANCE & ADMINISTRATIVE COMMITTEE

S. Michael Rummel, *Chair*
Linda Pedersen, *Vice Chair*
Steve Carlson
Bill Durkin
Sandra Hart
Aaron Lawlor
Audrey Nixon

RULES COMMITTEE

Linda Pedersen, *Chair*
Bill Durkin, *Vice Chair*
Bonnie Thomson Carter
Diane Hewitt
Audrey Nixon
S. Michael Rummel
Jeff Werfel

SPECIAL COMMITTEES AND APPOINTMENTS

DIVERSITY & CULTURAL AWARENESS

Audrey Nixon, *Chair*
Jeff Werfel, *Vice Chair*
Mary Ross Cunningham
Sid Mathias
Terry Wilke

ETHICS COMMITTEE

Sandy Hart, *Chair*
Chuck Bartels, *Vice Chair*
Steven W. Mandel
Brent Paxton
Nick Sauer

FRIENDS OF LAKE COUNTY DISCOVERY MUSEUM BOARD

Steve Carlson, *Liaison*

BRUSHWOOD BOARD

Ann B. Maine, *Liaison*
Aaron Lawlor, *Liaison*

ILLINOIS ASSOCIATION OF PARK DISTRICTS

Sandy Hart, *Liaison*

LAKE MICHIGAN WATERSHED ECOSYSTEM PARTNERSHIP

Steven W. Mandel, *Representative*

PRESERVATION FOUNDATION OF THE LAKE COUNTY

FOREST PRESERVES BOARD OF DIRECTORS

Ann B. Maine
S. Michael Rummel

VOTING MEMBERS OF THE PRESERVATION FOUNDATION OF THE LAKE COUNTY FOREST PRESERVES

Ann B. Maine
Carol Calabresa
Bonnie Thomson Carter
S. Michael Rummel
Craig Taylor
David F. Nelson, *ex-officio*

YCC BOARD LIAISON

Tom Weber

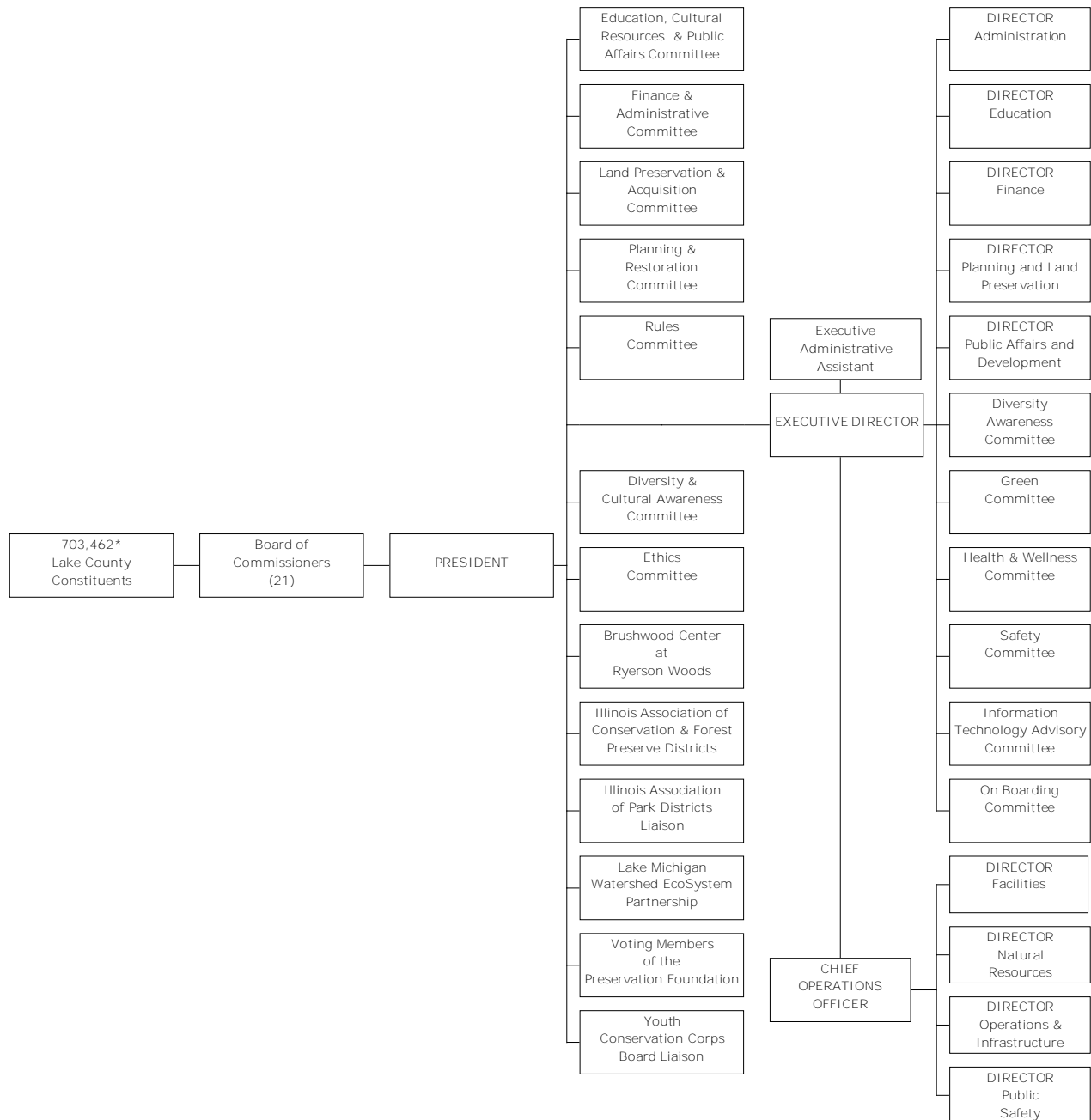
CORPORATE COUNSEL

Holland & Knight, LLP

LEGISLATIVE SERVICES

Kip Kolkmeier, Strategic Advocacy Group

LAKE COUNTY FOREST PRESERVE DISTRICT



*Denotes number of constituents from 2010 Census



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Lake County Forest Preserve District
Illinois**

For the Fiscal Year Beginning

July 1, 2015

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.

READER'S GUIDE

This section provides overall information to the reader on understanding the document. It includes the District Profile, the Budget Message, Prior Year Achievements, an explanation of the Budget Process, the Budget Accounting Basis, the 2016/17 Economic Environment, Fund Structure, an explanation of Government Fund Accounting and Financial Policies, including the Budget Development and the Fund Balance Policy.

BUDGET SUMMARIES

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

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

These sections provide a summary for each fund.

OTHER FUNDS

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

CAPITAL IMPROVEMENT PLAN

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

PROFILE

This section provides various statistical tables.

GLOSSARY

This section provides assistance to the reader of this document in understanding some of the terms.



The Lake County Forest Preserve District (the “District”) was created by referendum in the November 24, 1958 general election for the purpose of preserving the County’s natural resources, while providing education and recreation to the public.

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. 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.

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

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 respect the District as a model of fiscal responsibility, social equity and governmental transparency. As the county’s largest property owner, the District will demonstrate and promote best practices in resource management to encourage other public and private land owners to manage Lake County’s working landscape in an environmentally sustainable manner.

CONSERVATION

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

PEOPLE

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

The 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 Ryerson Conservation Area. In 1973, the Des Plaines River Greenway was initiated, which included the purchase of lands on either side of the river through the length of Lake County. The District's current land holdings total over 30,722 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 Lake County Discovery Museum offers the public a view of the County's history while our environmental education programs take place in the forest, river and farm of the Ryerson Conservation Area as well as other preserves countywide. Special events presented throughout the year include: Civil War Encampment, Farm Heritage Festival, Events in the Plaza, Smith Symposium, and Maple Syrup.

The District's day-to-day operations and administrative activities are managed by the Executive Director and 178 full-time, 45 part-time and 272 temporary seasonal staff positions organized into nine departments with General Offices in Libertyville, Illinois. These departments, the names of which typify the multi-faceted nature of the District's operation, are: Administration; Education; Facilities; Finance; Natural Resources; Operations and Infrastructure; Planning and Land Preservation; Public Affairs and Development; and Public Safety. Each employee of the District is an important part of our total operation and plays a significant role in providing services to the public throughout Lake County.

**HONORABLE LAKE COUNTY FOREST PRESERVE DISTRICT
BOARD OF COMMISSIONERS:**



We are pleased to present the Fiscal Year 2016/17 Annual Budget which continues to maintain the Lake County Forest Preserve District's strong financial position with a balanced operating budget, sound reserves, long-term replacement funds and moderate debt. The budget provides for appropriate ongoing and preventative maintenance, public safety, and natural resource management for our existing preserves. The Fiscal Year 2016/17 Annual Budget for the District 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 \$71,934,240 which is a decrease of \$23,166,734 (24%) from the previous year, primarily due to a decrease of \$21,960,841 (61%) in capital spending.

Two 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. To this end, the District has developed goals, objectives and metrics to measure the progress and success of this effort. One of these goals is the development of a long-term strategic financial plan. As a result of this, the time frame for financial forecasting and capital improvements was expanded from 5 years to 10 years. The budget that we are presenting, which is based on a 10 year projection of revenues and expenditures, aligns us with our reserve policy, provides transparency and positions the District to move forward.

The Ten-Year Capital Improvement Plan (CIP) is a key planning tool for the Board and staff. The CIP, updated for FY 2016/17, 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 and information on the impact of the capital improvements on operating expenditures.

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 February 9, 2016, and is a balanced budget with expenditures not exceeding revenue.

BUDGET OVERVIEW AND HIGHLIGHTS

- 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 ratings.
- Total property tax revenue budgeted is \$48,840,030, an increase of \$844,770 (1.8%) from the FY 2015/16 budget of \$47,995,260. Annual property tax revenues are still \$11,937,337 (19.7%) below 2008's levy.

- The total FY 2016/17 budget for the Forest Preserve District is \$71,934,240. The Operating Budget is \$31,243,530 (43%), debt service is \$26,791,970 (37%) and the Capital Budget is \$13,898,740 (19%).
- Comparing the FY 2015/16 and FY 2016/17 Operating Budgets, the overall Operating expenditures are down by \$713,413 (2.2%) The decline included reductions for bond issuance costs (\$400,000), consulting (\$233,000) and grounds maintenance costs (\$159,500).
- Operating Revenues for FY 2016/17 are budgeted at \$60,678,810 compared to \$61,133,160 in FY 2015/16. With planned use of fund balance included, Total Revenues for FY 2016/17 are budgeted at \$71,934,240 compared to \$95,100,974 in FY 2015/16. Declines in revenue are due in part to fewer grant funds related to capital spending, planning temporary closure of the Discovery Museum and operating changes at the Greenbelt Cultural Center.
- The position inventory decreased by 2.04 to 271.03 full time equivalent (FTE) staff. Changes to the staffing level were a result of changes in strategic direction and budget forecasts. The budget includes a 2.50% salary merit increase pool.

GENERAL BUDGET COMMENTS AND LONG-TERM CONCERNS:

- For the first time since 2008 the property tax levy will increase, by 1.8%. Property values rose this year by 3.49% after having fallen 23% since 2008. During the decline the District was at its maximum tax rate for its two largest funds. So as property values fell so did the tax levy. Moving forward we remain guarded about the continued increases in property values and low rates of inflation which will impact allowable levy increases under property tax limitation laws. The District will continue its conservative budgeting practices and will use its available fiscal resources wisely in order to do more with less.
- This year the District began work on creating a 10 year strategic financial plan. This was one of the strategic objectives identified in the recently adopted strategic plan. The FY 2016/17 Capital Improvement Program (CIP) was changed from a 5 year plan to a 10 year plan. As a result of this longer term view, capital spending in the CIP was scaled back. The CIP was reduced by over \$7 million to ensure that adequate resources were available to fund ongoing capital maintenance of existing facilities and operating expenses as preserves were improved or restored.
- During the past fiscal year, the District continued both short- and long-range planning for projected changes in the County's Equalized Assessed Valuation (EAV). Staff worked closely with the District's Finance and Administrative Committee to ensure that the FY2016/17 budget is balanced and maintains fund balances above established goals that will provide the District with protection if other revenue sources decline or the economic recovery stalls. In addition, projections for the following eight to nine fiscal years also show balanced budgets and continuation of a firm financial footing. The proposed operating budget for Fiscal Year 2016/17 is \$3,164,090 or approximately 9.2% less than it was in FY 2008/09, despite substantial increases in District lands, trails and facilities during that time.
- Although the economy has generally improved over the past year, it has been an uneven recovery. The unemployment rate has dropped and consumer confidence has increased. However, interest rates continue to remain low and earnings on investments remain poor. Threats to the Districts revenue sources still remain despite the encouraging economic news of late. The largest threat is from the State of Illinois as it looks to balance its budget. One of the revenue sources of concern is the Personal Property Replacement Tax (PPRT). This budget takes into consideration a 10% cut to

the PPRT. We have budgeted \$874,350 for the FY2016/17 budget, which is \$170,468 less than what we received in FY2014/15. Staff will continue to monitor the State budget deliberations but does not expect a final resolution until after our budget is adopted. The District has assessed other economic issues early on and has continually implemented strategies to reduce expenses and increase other revenue sources in the budget, the Forest Preserve is in good shape to weather economic volatility over the next eight to nine years as long as constant evaluation and monitoring of key economic indicators are reviewed and taken into account.

- The reductions in the county wide EAV over the past several years will continue to be a concern in future budget years as it affects revenues. The District is near its tax rate limit. If the recovery in property values stalls, or reverses direction, tax revenues for the district will do the same. In order to control expenses during this period 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, and use our staff's experience to maximize efficiencies while minimizing impacts to our core mission. Last year's staff re-organization and adoption of our strategic goals puts us in a position to move forward more effectively. The District will look for continuous improvement and analyze programs against our mission and strategic directions.
- Years ago the Board of Commissioners established budget development policies regarding fund balance goals and replacement funds that now provides a cushion against some of the uncertainty related to future tax revenues. Fund balances meet established goals, and as a result of the cost reduction measures implemented, and based upon projections, will continue to meet established goals in coming years.
- Infrastructure, operating efficiency and energy improvements begun in FY 2012/13 will be continued in FY 2016/17. An infrastructure assessment was completed in FY 2014/15 and has guided future project planning to replace aging infrastructure, lower long-term operating costs, renovate existing facilities and improve energy efficiency.
- The District made considerable progress during the year in reducing inefficient and non-essential building assets and will continue this effort through FY 2016/17 to provide additional savings in maintenance, operations, capital improvements, utility costs, and security costs.
- During FY 2016/17 the District's Discovery Museum will begin its relocation to the General Offices building in Libertyville. The planned move will take approximately two years to complete and will result in the museum being temporarily closed. During this time period, revenues from admissions, merchandise sales and education programs will be interrupted. This reduction in revenues is included in this years' budget and long term forecasts.
- Land acquisition activities will continue, although at a lower level than in recent years. The Land Preservation and Acquisition Committee continues to be strategic in its selection of properties to acquire, concentrating on connections and linkages that will benefit greenway and trail improvements in the long term. The last referendum bonds allocated to land acquisition were issued in December 2015. Approximately \$8.5 million remains from the \$148 million allocated to Land Acquisition projects from the successful 2008 Referendum. Most of these new acquisitions will be placed in a land-bank status in order to limit additional operation and maintenance cost impacts in the near term.

- The Golf Industry continues to struggle both regionally and nationwide. As a result, the District has taken many steps to keep the golf courses profitable during a time of economic stress. These steps have included expense reductions, staff reallocations and reductions, department reorganization and increased marketing efforts. The FY 2016/17 budget projects the golf courses generating operating income of \$189,290, before capital outlay of \$107,000 for equipment.
- The Illinois Municipal Retirement Fund (IMRF) experienced a positive investment return of only 0.32% in 2015 which will put upward pressure on future employer contribution rates. The District will continue to fund its required contribution at 100%. In the long term, the two-tiered benefit plan adopted in 2011 will provide further reductions in costs for the District. The 2017 employer contribution rates went up slightly this year with regular employees' rates increasing by 0.8% and law enforcement personnel rates increasing by 0.1%. (Details are included under the Retirement Fund tab). Since 1978, on average, IMRF members (employees) funded 14% of their benefits, investment income funded 60%, and employers funded 26%.

STAFF CAPACITY

The FY2016/17 budget includes decreases in staffing from the current fiscal year. The total FTE for the district was reduced by 2.04 FTE to 271.03 FTEs. The staff re-organization saw 5.61 FTE positions eliminated, 4.57 FTE positions created. This will position the District to move forward with its strategic goals. However, much of the staff is at capacity therefore new projects or programs may not be absorbed at the current FTE level.

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, which are 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 late 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 2.13% of the total property tax levy for taxpayers in Lake County. The overall property tax rate will be \$0.207924 for the 2015 tax levy and is projected to decrease by 1.01% for the 2016 tax levy. Out of this tax rate, \$0.099163 is for the six operating funds of the District. The debt service tax levy rate of \$0.106665 represents the majority of the District's overall rate.

THE OPPORTUNITIES

Our budget highlights the challenges and opportunities that face the Lake County Forest Preserves and the people of Lake County as we move forward together in the coming fiscal year. The current ongoing strategic planning initiatives, organizational restructuring, infrastructure assessment, and capital improvement discussions will help us meet the future changes facing the District. 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 for preparation of this budget.



Alex Ty Kovach
Executive Director



Stephen Neaman
Director of Finance



Your Lake County Forest Preserves achieved much in 2015. Thanks to your support, we were able to protect some of Lake County's most important natural areas, improved and maintain more than 202 miles of trails and restore many acres of habitat for Lake County's native plants and animals.

Highlights

With 6 transactions, the Lake County Forest Preserves added nearly 465 acres at 3 different locations: Middlefork Savanna in Lake Forest, Ray Lake Forest Preserve near Round Lake, and Lakewood near Wauconda. The new lands provide valuable additions to existing preserves and new sites for wildlife habitat, improved trail connections, and flood protection. The District's **total acreage now exceeds 30,800 acres.**

New Lands Preserved

Middlefork Savanna. This 0.2-acre easement acquisition makes possible the construction of a bridge over Metra tracks, allowing the construction of a local trail, in partnership with the City of Lake Forest and the Lake Forest Academy, that will eventually link the regional Middlefork Trail & Greenway to the Des Plaines River Trail. Middlefork Savanna now exceeds 686 acres.

Lakewood. The addition of a critical 20.2-acre parcel north of Route 176 and west of Fairfield Road nearly completes the District's ownership and protection of Broberg Marsh. The parcel is critical to supporting breeding activities of wetland bird species and expanding habitat for threatened, endangered and regionally rare species, such as Black Terns, Black-Crowned Night Herons, and Least Bitterns. In addition, the acquisition will simplify hydrologic restoration, invasive plant control and prescribed burn management. Lakewood now totals 2,825 acres.

Ray Lake. Four acquisitions totaling nearly 445 acres northeast of Gilmer Road have protected a variety of landscapes and habitats in the Lakewood-Ray Lake complex:

- A 338-acre acquisition between Erhart Road and Chardon Road increased the Preserve by more than one-third, and added critical wetlands, woodland and fields suitable for restoration to prairie and wetland bird habitat and possible trails.
- A 15-acre addition on the southern end of the Preserve added protection to a small area of ADID wetlands, and provided additional buffer for the Fort Hill Trail tunnel below Gilmer Road.
- A contract has been approved for nearly 62 acres spanning both sides of Erhart Road that will reduce a large inholding with the Preserve and further bring Squaw Creek under District ownership, allowing for more effective maintenance and restoration of the stream. The District expects to close on that property in April.
- Another contract has been approved for an additional 30 acres north of Erhart Road, which will complete the consolidation of the large inholding, and will bring an additional quarter mile of Squaw Creek under District ownership. The addition is critical for the restoration of large wetlands on the adjacent new acquisition parcels, and is expected to close in late May or early June.

With these four acquisitions Ray Lake will total nearly 1,040 acres, making it the District's sixth largest Preserve, smaller than only Lakewood (2,825), Rollins Savanna (1,250), Grant Woods (1,226), Wadsworth Savanna (1,194), and Independence Grove (1,150).

Habitat Restored

Habitat restoration projects improved vital habitats for a wide variety of native wildlife and plants, including many endangered and threatened species. Our work helps meet the conservation and leadership goals of the Forest Preserve's 100 year vision.

Habitat Restoration Dashboard

Active management and restoration of natural areas within the forest preserves in 2015/16 included:

- Controlled burning of 3,202 acres
- Seeding of 411 acres of native seed in 10 preserves
- Planting of 1,715 trees and 4,234 shrubs on 5 preserves
- Enhancing fisheries in 5 lakes, including stocking of 1,726 fish at five preserves
- Volunteers provided over 13,213 service hours in natural resource restoration workdays and ecological monitoring projects.
- 45,316 native plants installed at 5 preserves
- Collecting of 391 pounds of seed from 187 native plant species by the native seed nursery staff and volunteers for use in restoration projects and propagation. The estimated value of the harvest is over \$211,000.
- Clearing of 838 acres of invasive woody plants from 14 preserves.
- Completion of 3,309 acres of herbaceous invasive plant control of 16 invasive species at 33 preserves
- Conducted drain tile studies at 5 preserves totaling 2,088 acres

Conservation Goal: Conserving Nature at a Landscape-scale, acquire, protect and restore open spaces to create three 10,000-acre complexes of diverse natural communities connected by dedicated habitat corridors for the migration of plants and animals.

Southern Des Plaines River Woodland Habitat Restoration Program. Woodland Habitat Restoration continued on 252 acres of oak hickory woodlands, mesic forest and northern flatwoods at Captain Daniel Wright Woods and Ryerson Conservation Area. The first year of monitoring post clearing will begin in MacArthur Woods this summer in partnership with the Morton Arboretum. Extensive follow-up monitoring will allow for adaptive management of these communities to achieve expansion of rare species populations, improvement of wildlife habitat, and restoration of conditions that allow for natural regeneration of oaks and other native woody trees and shrubs. The multi-year project will continue at Grainger Conservation Woods, Captain Daniel Wright Woods along the Des Plaines River in southern Lake County in 2016.

Chiwaukee Prairie Illinois Beach Lake Plain; Spring Bluff Forest Preserve. In 2015, the Chiwaukee Illinois Beach Lake Plain was recognized as the 36th wetland complex to be designated a wetland of international importance by the Ramsar Convention on Wetlands. This unique designation brought together over 150 partners in the summer of 2015 to celebrate the Lake Plain and the accomplishments of partners.

Management of 135 acres for the control of invasive wetland plant species within the Spring

Bluff Nature Preserve continues in 2015. In addition, in 2015 the District completed the clearing of 16 canopy gaps in the savanna to increase sunlight for the ground flora and to restore nesting habitat for wildlife.

The District continued to coordinate a \$375,000 Sustain Our Great Lakes Grant to expand coordinated invasive plant management work throughout the entire Lake Michigan watershed in Lake County and southeast Kenosha County, Wisconsin, in partnership with 17 different landowners. In the past seven years, Lake Plain partners have controlled 1856 acres of wetland and prairie invasive plants, enhanced 1,913 linear feet of stream, removed 790 linear feet of roadway to reconnect habitat and wetlands, controlled over 500 populations of early detection invasive plants across 20 different land owners in the Lake Michigan watershed.

Southern Lake Michigan Ravines; Fort Sheridan Forest Preserve. The USACE Great Lakes Fish and Ecosystem Restoration project began November 2015 with habitat restoration and removal of marine debris along the lakeshore. Ravine, lake bluff, and lakeshore stabilization will begin in the spring/summer of 2016 and is designed to restore ecosystems and fish habitats along the Lake Michigan shoreline. This is a unique opportunity to work with partners to restore nearly 2 miles of critical lakefront habitat for trees, plants, fish and birds. A US Forest Service grant funded the planting of 2,588 native trees and shrubs on the plateau and control of herbaceous invasive plants continues throughout the preserve.

Conservation Goal: Preventing Species Loss – Allow for no additional native species to disappear from Lake County.

Wildlife Monitoring Program. Ninety-one (91) monitoring points in 20 preserves were surveyed during the eighth year of our comprehensive countywide assessment of wildlife. Over 85 species of birds, 10 species of amphibians, 12 species of reptiles, 8 species of crayfish, 21 species of fish and 23 species of mammals were documented. Sixteen streams, ponds and lakes were monitored for fish in 12 preserves resulting in the identification of 35 fish species.

Plant Community Monitoring. 729 herbaceous plots along 28 monitoring transects were sampled within 7 preserves to track vegetation changes over time.

Threatened and Endangered Plant Monitoring Program. Staff and volunteer monitors visited 24 preserves to determine the health of over 102 state threatened and endangered plant species. Nearly 450 new rare plant locations were monitored and entered into our ecological database and Chicago Botanical Garden's Plants of Concern Program.

Blanding's Turtle Recovery Project. In 2015, monitoring efforts resulted in the capture of 75 individual Blanding's turtles including 35 juveniles, 20 sub-adults and 20 adults. Of the 55 juvenile and sub-adult captures, at least 37 (67.3%) were confirmed previously head-started turtles. In 2015, a total of 90 head-started turtles were released at Spring Bluff Nature Preserve and Chiwaukee Prairie. Since monitoring began in 2004, a total of 381 individual Blanding's turtles have been documented from Spring Bluff and adjacent protected lands. This number includes 240 individuals of wild origin, 125 that were the result of head-starting (111) or nest protection (14) and 16 classified as possible head-starts. A total of 635 (90 in 2015) turtles have also been released as part of a head-starting program to bring the total known number of turtles that have occurred within the Lake Plain to 862. Utilizing a combination of trapping, hand captures and radio-telemetry data, the current population is estimated at 331 individuals using the most conservative population estimate model.

Grassland Mammal Recovery Project. Funded by a private grant, meadow jumping mice, a species considered rare in Lake County, were documented in seven preserves, and a least weasel, an Illinois species in greatest need of conservation, was captured and radio-tracked to examine home range and habitat use in one preserves, Rollin Savanna. The Rollins Savanna least weasel was the third individual tracked in the study. A meadow jumping mouse translocation study was implemented in 2015 to compare efficacy of wild mouse translocation for supplementing populations to use captive rearing and head-starting with zoo mice. Twelve jumping mice were included in the study: four control resident mice to provide a measure of typical home range size and short term survival, four wild mice released with acclimation in small enclosures prior to full release, and four mice released directly into the site without any acclimation. Lakewood Preserve (by the Fort Hill Trail) served as the translocation site, and Rollins Savanna and Sun Lake served as source sites for wild mice and as control sites.

Smooth Green Snake Recovery Project. In 2015, survey work continued at forest preserves where smooth green snakes were released in 2011 and 2012. A total of 25 snakes, including captive-reared juveniles and adults, and head-starts from 2015 nests are currently being cared for at the Lincoln Park Zoo for future release and captive breeding. In 2015, head-started offspring from Old School Preserve produced several small nests of 2-3 eggs. The juveniles from the 2015 nests are being head-started at Lincoln Park Zoo. In field surveys, researchers encountered two snakes that had been released in 2011 at Old School. One communal nest of 21 eggs was encountered at Old School in a section of preserve where green snakes had not been previously observed, and the nest was monitored in the field, with successful hatching. Five hatchlings from an individual wild nest were transferred to Lincoln Park Zoo for head-starting. Since the project began in 2010, a total of 78 snakes have been released at two forest preserve sites. Additional releases of Old School head-starts and captive-reared young are planned for 2016.

Forest Amphibian Recovery Project. In 2015, Wood Frogs were observed breeding in the county for the second consecutive year since the late 1980's following habitat restoration and reintroduction efforts in 2008-2010. Full choruses were heard calling and approximately 32 egg masses were discovered during surveys in early spring. Monitoring of this population will continue in 2016, as part of a state wildlife grant project to assess demography, community dynamics and health in partnership with the Lincoln Park Zoo.

Conservation Goal: Data-driven Conservation – Develop a centralized geographic system (GIS) to streamline data sharing, increase cross-departmental communication and better inform decision making for land conservation, maintenance, and development.

District-Wide GIS Strategic Plan. NRD, with assistance with staff from various departments as part of the Lake County Forest Preserves GIS User Group, completed the first District-wide GIS Strategic Plan. The District-wide GIS Strategy provides the framework for aligning GIS resources to support the Strategic Plan goals. A District-wide GIS Needs Assessment identified 123 Information Products, in the form of maps, lists, reports, analysis, and web content, coming from 28 Core Business Functions across the district. To support these Information Products, it was determined another 104 Master Input Data types will be needed and are either incomplete or missing all together. The plan recommends the district utilize existing technology to develop data organization and management strategies to support a proposed conceptual design to meet the need for 123 information products. This approach will allow the district to keep costs down by leveraging investments already made in GIS. Developing data management procedures to support core business processes will allow staff to increase efficiencies and improve data

integrity, while reducing staff time spent on locating, understanding, and creating GIS data.

Green Infrastructure Vision for Lake County. The District selected The Conservation Fund to lead the development of a GIS based Green Infrastructure Strategy to guide regional, local and site green infrastructure planning by agencies, organizations, corporations and citizens of Lake County. This Strategy will greatly aid the District's and other agencies' planning and implementation efforts by providing a consistent modeling framework throughout the county as well as a common vision for conservation across the entire county. The Strategy provides a framework for identifying land conservation and restoration opportunities for the county's major landscape types – woodland/forest, prairie/grassland/savanna, wetlands, and freshwater aquatic systems that is derived from GIS datasets that describe and characterize the regional green infrastructure network and the ecosystem service values of this network. A technical advisory committee was formed, the pertinent data sets have been gathered, GIS model built literature review of ecosystem service valuation completed and a draft report developed. A workshop to review results by a larger audience of Commissioners, executive staff, and other county stakeholders was completed in February 2016 with final report due by April 2016.

Natural Resource GIS Database. As per the recommendations of the GIS Strategic Plan, NRD has compiled GIS information into a centralized GIS database for sharing across the organization. The database includes 48 feature classes that record the locations of wildlife and plant monitoring points, historic and current vegetation communities, threatened, endangered and rare species, soils, controlled burn units, priorities and events, mechanical and chemical invasive species treatments, and drain tile investigations. The compiled information is integrated with an Access relational database that allows technicians, ecologist, managers and researchers to quickly and easily search for information, review species lists, population trend data and management histories of District lands. The effect is improved information organization, increased information sharing, less redundancy, less digital storage space and improved decision making. As the department continues to build information and analysis tools the costs and efficacy of various restoration management scenarios will be able to be judged statistically for improved data driven decision making.

Conservation Goal: Eradicating Buckthorn – Eradicate buckthorn on District lands through restoration and management, and reduce buckthorn by 50% in Lake County through partnerships and outreach.

Partner Projects

Riverwoods Conservation Pilot Project. Funded by the Preservation Foundation, the District is working in partnership with Conserve Lake County, the Village of Riverwoods, and the Riverwoods Preservation Council to engage 100 private landowners in the Conservation@Home program. Through the program residents will take action to remove buckthorn from their properties and plant native species. These actions will help shift the stewardship of private lands in the Riverwoods community while improving the habitat around Ryerson Conservation area and expanding upon the woodland habitat restoration work within the preserve.

Middlefork Savanna Eradicate Buckthorn Project. In 2015 the District began developing a plan to eradicate buckthorn within and surrounding Middlefork Savanna Forest Preserve. This multi-partner initiative will help reduce the threat of invasive buckthorn within Middlefork Savanna and enhance lands surrounding the preserve.

District Projects

Grant Woods. Continued clearing of woody invasive brush was completed across 85 acres in the winter of 2015 by District crews and contractors. Native seeding in these areas will be completed in the fall of 2016.

Grassy Lake Forest Preserve. Removed buckthorn and other invasive woody species within a 32 acre area adjacent to the Fox river was completed in the winter of 2015 by contractors and native seeding of 25 acres of hill prairie was completed in the fall of 2015. Volunteers have worked year round to clear over 12 acres of buckthorn in sedge meadow and wet prairie habitat surrounding a high quality wetland, reducing the threat of invasive woody brush and improving the view of the preserve from trails and roadside.

Wadsworth Savanna. An additional 30 acres of historic savanna and prairie was cleared of buckthorn and other invasive woody species in the winter of 2015 and will be followed by seeding in 2016.

Cuba Marsh Forest Preserve. During the winter 2015 clearing of buckthorn and other woody invasive brush was completed across 90 acres of prairie and wetland and native seed was sown in the project area in the fall. Restoration during the winter of 2015/16 included clearing of an additional 47 acres of woody invasive brush from prairie and shrubland habitat to be followed by native seeding in the fall for 2016. Volunteers cleared woody invasive brush in Ela Prairie, helping restore prairie and wetland habitat.

Lakewood Forest Preserve. Restoration of Broberg Marsh and the surrounding uplands continued with control of herbaceous invasive plants and native seeding of upland grasslands to enhance the wetland breeding and upland foraging habitat for birds. In the southeast quadrant of Lakewood, buckthorn and other invasive woody species were removed from 39 acres of oak woodlands adjacent to Schreiber Bog. Native seed installation will occur in the fall of 2016.

Rollins Savanna. District natural resource crews continue annual invasive plant control activities across the entire preserve.

Small Invasive Tree & Shrub Program. The program's goal is removal of the new growth of invasive woody species, principally buckthorn, in selected areas in woodland restoration sites. This year's program treated 129 acres in 6 preserves.

Conservation Goal: *Improving Water Quality- Amend management and development practices on our lands to improve water quality and aquatic habitat.*

Ethel's' Woods Forest Preserve. The goal of the North Mill Creek Restoration project is to remove Rasmussen Lake, listed as an impaired waterway by the IEPA, and restore a free flowing North Mill Creek. Phase I construction to restore the stream channel of North Mill Creek began in the fall of 2014. The lowering of the lake water began in December 2014 and the final stop-log was removed October 2015. It is anticipated to take two years (fall 2016) to allow drained sediments to stabilize. A contract for design, engineering and permitting for Phase II construction is expected in early 2016.

Pine Dunes Forest Preserve. The facility improvements are 100% complete and the preserve is open to the public. An IGA with the Illinois State Toll Highway Authority (ISTHA) was

approved in May 2013 that allowed ISTHA to plan and construct wetland mitigation and additional improvements on a portion of the Pine Dunes Forest Preserve. In return for accommodating the wetland mitigation, the ISTHA constructed 2.6 miles of trails, four boardwalks, 25-car parking lot, evaporator toilet, restoration of approximately 286 acres of wetlands and upland areas and 1.4 miles of stream. ISTHA began management of the restoration areas in 2015 with prescribed burn management and invasive plant control and will continue management of the restoration areas for the next 4 years.

Middlefork Savanna. A hydrologic analysis was completed to help the hydrologic restoration of wetlands and the Middle Fork of the North Branch of the Chicago River. District natural resource crews continue annual invasive plant control activities across the entire preserve.

Des Plaines River Watershed Planning. The Forest Preserve is an active participant of Lake County Stormwater Management Commissions' watershed planning effort for the Des Plaines River watershed. Efforts will focus on identifying issues and threats to the watershed and developing recommendations for improving water quality, water supply flooding issues and the biological integrity of the watershed. The Forest Preserve is also a member of the **Des Plaines River Watershed Workgroup** which is conducting an ecological and physical assessment of the Des Plaines River and tributaries to improve water quality.

Leadership Goal: Engaging Donors and Volunteers – Grow our base of donors and volunteers in a way that creates a sense of ownership in our projects and initiatives.

Volunteer Stewardship Program. Active volunteer stewardship is making a difference in multiple Forest Preserves from Grassy Lake to Spring Bluff. Three preserves in particular, Grassy Lake, Cuba Marsh and Old School, host at least one volunteer workday a week resulting in dozens of acres restored. Developing programs whereby volunteers can complete the full range of tasks necessary for restoring sites has led to a greater sense of accomplishment and ownership. Brush pile burning, power tool use, herbicide application and seed collecting and distribution have helped sustain and expand the program. There are 68 volunteers trained in the use of power equipment and 43 which are licensed and trained to apply herbicides, 15 in both programs of which are new in 2015. Volunteers removing cut invasive brush through brush pile burning is occurring at 9 preserves with 26 trained volunteers. In addition, an expanded effort by staff to involve trained preserve stewards in assisting with controlled burns has added much needed crewmembers to 17 burns and 130 volunteer hours.

Native Plant Nursery. Eighty-one volunteers (+ 97% over 2014) donated 2,645 hours (+ 32%), to the Native Seed Nursery covering 115 workdays. The time is the equivalent of 65 weeks of full-time work. These volunteers helped to care, maintain, harvest and clean a record yield of 391 pounds of seed (+ 30%). Volunteers also helped to propagate over 20,000 plants in the greenhouse most of which were planted in nursery beds or near the Nursery in Rollins Savanna to be used for future seed production. In addition, YCC crews provided help during 8 weeks in the summer as well as a full-time intern for College of Lake County and a part-time intern from North Park University.

Greenbelt. Funded by the Illinois Coastal Management Program, this project will increase the area of restored habitat at Greenbelt Forest Preserve from 60 to 85 contiguous acres and create one of the largest areas of high quality shrublands within the Lake Michigan Watershed. In the winter of 2015, 30 acres were cleared of invasive woody brush. In addition, the District is working with Audubon Chicago Region and The Alliance for the Great Lakes to help establish

community-based volunteer stewardship groups. This project provides an opportunity for the community members surrounding Greenbelt to access the benefits of nature and natural lands stewardship and become local leaders in environmental concerns.

Public Access Improved

As part of a joint project with Lake County Division of Transportation (LCDOT), work was completed on the **Millennium Trail improvements at Lakewood Forest Preserve** including trail side landscaping and creation of two naturalized storm-water detention areas. Tree planting and habitat restoration adjacent the intersection of IL. Route 176 and Fairfield Road began in fall 2015 and will continue through 2016.

In October 2015, construction was completed on the **5.5 acre expansion** of the existing **Dog Exercise Area at Lakewood Forest Preserve** within a portion of the former Four Winds Golf Course. With this expansion, there are nearly 73 acres of off-leash fields for dogs and their owners to enjoy.

As part of a partnership with the LCDOT and Lake Villa Township, a **¼-mile section** of the **Chain O'Lakes Bike Path** was completed along Petite Lake Road between Lake Villa Township's Dering Park and Bluebird Meadow Forest Preserve. The work was completed in conjunction with LCDOT's reconstruction of Petite Lake Road between IL Route 59 and Fairfield Road.

Planning and engineering continued for the **bridge and trail connection at Middlefork Savanna Forest Preserve**. In October 2015 an IGA, that identified cost sharing, maintenance and land rights responsibilities, was executed between the District, City of Lake Forest and Lake Forest Academy. In November 2015, the District was awarded \$2 million of federal funding assistance through the Transportation Alternatives Program administered by IDOT. Construction is anticipated to begin in late summer/fall 2016.

As part of a partnership with the LCDOT and the Village of Round Lake Beach, a 1/4-mile section of the **Millennium Trail** was completed along Rollins Road between Hainesville Road and Hook Drive. The work was completed in conjunction with LCDOT's grade separation improvements to the intersection of IL Route 83 and Rollins Road.

In November 2015, construction was completed on the **public access improvements at Pine Dunes Forest Preserve** including 2.6 miles of trails, four boardwalks, 25-car parking lot, evaporator toilet and three scenic overlooks. The project was funded almost entirely by the Illinois State Toll Highway Authority (ISTHA) as part of wetland and upland mitigation requirements as a result impacts from the ISTHA's Elgin O'Hare Interstate 90 improvement project.

Completed an **accessibility evaluation** of the existing facilities at the four **Dog Exercise Areas** and improvements will be phased in at various locations as funding becomes available. Construction on the improvements to the dog exercise area at Duck Farm Forest Preserve is expected to begin in fall 2017.

As part of a District-wide effort to replace aging/deteriorating toilet facilities, three **new evaporator toilets** were installed at **Old School Forest Preserve**. Over the past three years, a total of 10 new evaporator toilets were installed at Van Patten Woods, Greenbelt, Half Day and

Old School Forest Preserves.

In partnership with the Lindenhurst Park District, the Village of Lindenhurst and Lake Villa Township, construction of the **Grass Lake Road underpass at McDonald Woods Forest Preserve was completed and open to the public in October 2015.**

In November 2013, the **District-wide Facility Infrastructure Assessment** project began as a means to evaluate the condition of the District's key buildings and their support systems. The Assessment was completed in January 2015 and will serve as an important guide with long-range planning and budgeting for maintenance, repairs and replacements of these facilities.

Engineering and permitting continued on the **Everett Road Trail** which will provide a needed connection linking the Village of Lincolnshire and LCDOT bike paths to the **Captain Daniel Wright Woods** and the **Des Plaines River Trail**. Construction is anticipated to start in summer/fall 2016.

Completed the engineering for the **parking lot expansion, bridge and trail connection at Lake Carina Forest Preserve**. Completion of the bridge and trail connection will provide direct access to the **Des Plaines River Trail**.

In October 2015, construction was completed on the last remaining 1,500 foot section of the **Des Plaines River Trail at Edward L. Ryerson Conservation Area**. This marks the culmination of a 54 year effort to complete this uninterrupted 31.4-mile north/south venture that winds its way along the river connecting 12 forest preserves.

Completed engineering for Phase I of the Master plan improvements for **Waukegan Savanna Forest Preserve** which includes the implementation of a **new Dog Exercise Area**. Construction is anticipated to begin in late summer 2016.

Planning and engineering continued for a **new regional trail** connecting **Lyons Woods and Waukegan Savanna Forest Preserves**. In November 2015, the District was awarded \$2 million of federal funding assistance through the Transportation Alternatives Program administered by the IDOT. Construction is anticipated to begin in late summer/fall 2016.

In October 2015, Construction was complete on the **Millennium Trail Wilson Road underpass at Marl Flat Forest Preserve**. The District was awarded \$2.2 million of federal funding assistance through the Transportation Alternatives Program administered by the IDOT.

Work continued on an Intergovernmental Agreement (IGA) between the District and the Metropolitan Water Reclamation District to allow for the expansion of the existing reservoir at **Buffalo Creek Forest Preserve** and completion of **additional public access improvements** at no cost to the District. Execution of the IGA is expected in summer 2016 and construction is anticipated to begin in late 2016.

Engineering and permitting continued for the **Millennium Trail – Van Patten Woods connection** which is a ½-mile shared-use path along Russell Road connecting **Pine Dunes and Van Patten Woods Forest Preserves**. In March 2015, the District applied for funding assistance through IDNR's Regional Trails Program. Construction is expected to begin in spring 2017.

Phase I and II engineering continued for the **trail and bridge connection** across the Metra

railroad tracks at **Middlefork Savanna Forest Preserve**. In November 2015, the District was awarded \$2.1million of federal funding assistance through the Transportation Alternatives Program administered by IDOT. Construction is anticipated to begin in late summer/fall 2016.

Planted 109 native trees and 892 native shrubs associated with public access improvement projects at seven forest preserves.

Completed the **Fox River Forest Preserve trail improvements**, which included a ¾-mile trail section and together with LCDOT's intersection improvements will provide a connection from the intersection of River and Roberts Roads westward to existing preserve trails and facilities. Final tree planting and landscaping will be completed in spring 2016.

In March 2015 District staff presented a concept routing plan and an engineering feasibility study to representatives from the Village of Round Lake for the 2-mile extension of the **Millennium Trail through Round Lake**. District staff has been invited to participate in a small sub-committee to study bike path opportunities within the Village including the Millennium Trail.

In October 2015, construction was complete for the public access improvements at **Grassy Lake Forest Preserve**. Improvements include construction of 2.5 miles of trails, a 24-car parking lot, evaporator toilet and landscaping. Habitat restoration of former agricultural fields and surrounding uplands including the removal of invasive plant species and the planting of native trees, shrubs and seeds will continue through 2017.

In November 2015, the District Board approved a new **Master Plan for Fort Sheridan Forest Preserve** that identifies public access and habitat restoration improvement opportunities throughout the Preserve. Engineering is scheduled to begin in the summer 2016 with construction of Phase I of the improvements to begin in spring 2017.

Reconstructed the roads at **Independence Grove Forest Preserve** using hot-in-place recycling of the existing asphalt pavement to limit closure of preserve and impact to users, eliminate the hauling and disposal of over 3,500 tons of material, and save tens of thousands of dollars versus traditional remove and replace construction methods.

Other Achievements

The Youth Conservation Corps (YCC) program provided the opportunity for forty-eight (48) Lake County youth to learn about the environment and develop work and life skills while completing at least thirty-six natural resource management, construction and maintenance projects throughout the District. Projects included planting over 60,000 aquatic plants at Rollins Savanna, installing a brick patio for the Green Youth Farm at Greenbelt, planting trees and shrubs near recent trail construction projects, spreading wood chips on various trails district-wide, and removing buckthorn and other invasive vegetation at numerous preserves.

In FY14/15, the Forest Preserves benefited from donations at every level by individuals, companies, foundations, and government agencies. The Preservation Foundation raised more than \$64,000 for the Annual Fund, and nearly \$1.65 million to support habitat restoration at Grant Woods Forest Preserve, Singing Hills Forest Preserve, and Kettle Grove Forest Preserve, as well as education programs, such as Gateways Grants, Science Explorers in Nature, and the Green Youth Farm. The third annual Fred Fest was held at Fox River Forest Preserve and Marina. Net proceeds from this all-day family music festival were directed to support restoration

of Grassy Lake Forest Preserve in Barrington.

More than two dozen Volunteer Nature Guides, a new volunteer position specially trained to lead casual interpretive hikes, has increased the number of offered guided hikes. These volunteers help lead many of the six types of introductory hikes programs: Rx for Health, Bilingual, Forest Fitness, Hike Lake County Guided Hikes, Walk with a Naturalist and Senior Walks. The Hike Lake County Guided Hikes was a new offering in FY16. Many of the participants joined in multiple hikes to complete the HLC challenge. In addition, several of the Hike Lake County Guided Hikes were both environmental and historical interpretation presented with favorable response. A total of 86 hikes were offered with more than 600 participants.

The Discovery Museum has presented five temporary exhibitions: *Growing Up in Lake County* (featuring items from the Museum collection); *Civil War Journeys: The Maps and Sketches of Private Robert Sneden*; *First Folio! The Book that Gave Us Shakespeare*; *Around the World in 180 Days: Adlai E. Stevenson II 1953 World Tour*; *PACE Postcard Exhibition*. The PACE exhibition was removed from exhibit in March to allow it to travel to libraries in Lake County for the remainder of calendar year.

The Discovery Museum will close at Lakewood on September 1, 2016 with a late summer 2017 opening at the new location at the General Offices. During the time the facility is closed the collection will be prepared for the move to Libertyville and new exhibits will be designed, developed and installed in the new location.

The Lake County Discovery Museum was selected as the host site for the state of Illinois for *First Folio! The Book that Gave Us Shakespeare*, a national traveling exhibition of the Shakespeare First Folio, one of the world's most treasured books. More than 6,000 people attended Shakespeare related programs and visited the LCDM during the month-long exhibition. The exhibition and the Museum received much media attention. The District worked with many partners during the month of February to widen the opportunity for Lake County residents to learn about Shakespeare and his impact on modern culture. This exhibition was fully funded through a generous donation.

April Vaos, Environmental Educator, was named the National Association of Interpretation – Region 5 – 2016 Master Front Line Interpreter. April is the coordinator of our voyageur canoe programs.

The transfer of the Curt Teich Postcard Archives from the Lake County Discovery Museum's collections to the Newberry Library, Chicago, IL is underway. The selection of the Newberry Library for the home of the Teich Archives was the result of an extension evaluation by staff.

Work is underway on the creation of the Collections Storage Facility in the basement of the General Offices. Moving of the collections is expected in Fiscal 2017. Museum staff will also move to the General Offices.

In its first full year of operation, the new District website, LCFPD.org, processed online sales for program reservations, picnic shelters rentals, and purchasing permits and gift cards. For calendar year 2015, the website processed 12,063 store items and \$683,941.49 of online sales revenue. During that same time period, 61 gifts were made online to the Preservation Foundation, for a total of \$9,000 – an average gift size of \$147. This is exceptionally high relative to the average gift size of online donations across the charitable sector (\$84).

Members of the Public Affairs staff served as key team leaders for the development and approval of the final Strategic Plan Objectives. Thirteen objectives were presented to the Board for their review and approval in fall 2015. Work is progressing on the two objectives where Public Affairs was identified as the Guardian: realigning brand usage; and messaging the of the Strategic Plan goals and objectives.

In fall 2015, a Readership Survey was conducted. to capture the public's feedback regarding the content, appearance, frequency and value of *Horizons* . In total, 228 responses were collected. Survey ratings and open-ended comments were primarily positive and showed active interest in what the Forest Preserves does. We learned that *Horizons* is well-read from cover-to-cover and has a long shelf, that the print version remains the preferred format, and that readers are engaged and active preserve users. To support those findings, program and event related attendance and revenues generated by *Horizons* totaled \$100,960 and 16,527 (FY2015).

During 2015, Public Affairs staff promoted and participated in several major initiatives and events, including:

- Completion of the final section of the Des Plaines River Trail. This major milestone fulfilled a vision 54 years in the making for an unbroken greenway along the river. Throughout the year, staff prepared media releases and social media posts, built web pages, and blogged about the trail to build excitement around the fall opening. Staff also worked closely with *Daily Herald*, *News Sun* and *Chicago Tribune* reporters on coverage of the opening. This resulted in several feature articles and online videos. The District Facebook post about the milestone event received almost 6,000 views.
- RAMSAR Designation of the Chiwaukee Illinois Beach Lake Plain as a wetland of international importance.
- For the *First Folio! The Book That Gave Us Shakespeare on tour from the Folger Shakespeare Library* exhibition, Public Affairs worked closely with Education staff to fully prepare for and promote the exhibition.

In summer 2015, Public Affairs staff worked with Lake Forest College to conduct a public use survey at Fort Sheridan Forest Preserve in support of the Master Plan development process. Surveys were collected on both weekdays and weekends, at various times of the day; 573 surveys were completed, and a summary report was prepared by the students. Additional Public Affairs support was provided to the Fort Sheridan project throughout the year and included creating special web pages, conducting an online survey using Idea Exchange, supporting media and community relations efforts, and preparing materials for and assisting at a public open house.

The Public Affairs staff is working alongside members of the Land Preservation staff and the Planning staff to transition current trail maps to an interactive online mapping system using GIS, and to complete a series of information panels in preserves that have kiosks.

During 2015 LakeCountyNature.com blog had 10,697 views from 120 countries. Blog authors, Jen Berlinghof and Allison Frederick, created a special documentary that highlighted the Des Plaines River Trail. They hiked the full trail in anticipation of the trail completion this year. After each hike, they shared highlights of their experience via a blog post. [Read their entries](#) and travel the trail with them mile-by-mile.

Public Affairs staff launched a new Instagram account, which steadily gained followers

throughout the year as preserve visitors began tagging their photos with #lcfpd and sharing the Lake County Forest Preserves with their Instagram followers.

In late 2015, Chicago Wilderness announced a historic effort to champion 12 animal species in the metropolitan area. Chicago Wilderness aims to improve the health of each of these species and their habitats over the next five years. Key Chicago Wilderness organizations have committed to drive efforts for each species. The Lake County Forest Preserves has stepped forward to lead conservation efforts directed at the Blanding's turtle, which is regionally endangered. A public relations campaign is being coordinated for this historic regional effort. Public Affairs staff are incorporating this story into various communications and will continue the effort throughout 2016.

Public Affairs staff organized extended summary content with Chicago Wilderness and Morton Arboretum for the Oak Ecosystems Recovery Plan and designed a 40-page booklet for dissemination to researchers and key partners.

The District Ranger Police received multiple letters of appreciation from local law enforcement agencies for assistance rendered in 2015-2016. Ranger police assisted Fox Lake, Lake County Sheriff, Highland Park, Lake Villa, Lindenhurst, and Mundelein.

The District Ranger Police staff attended many law enforcement focused education and training opportunities that included crime scene technician, juvenile officer, law, investigations, field training, conflict management, de-escalation, and leadership/management. The attendance to these and other educational opportunities enhance the officers abilities to respond to emergencies and calls for service with professionalism and empathy for the persons involved.

The District Ranger Police instituted trail courtesy checkpoints where officers interact with trail users and provide trail courtesy and etiquette cards. This program is scheduled during the busiest days of the year to maximize the positive interactions between the public and the Ranger Police. The checkpoints are designed to educate the different trail user groups about their responsibilities as trail users.

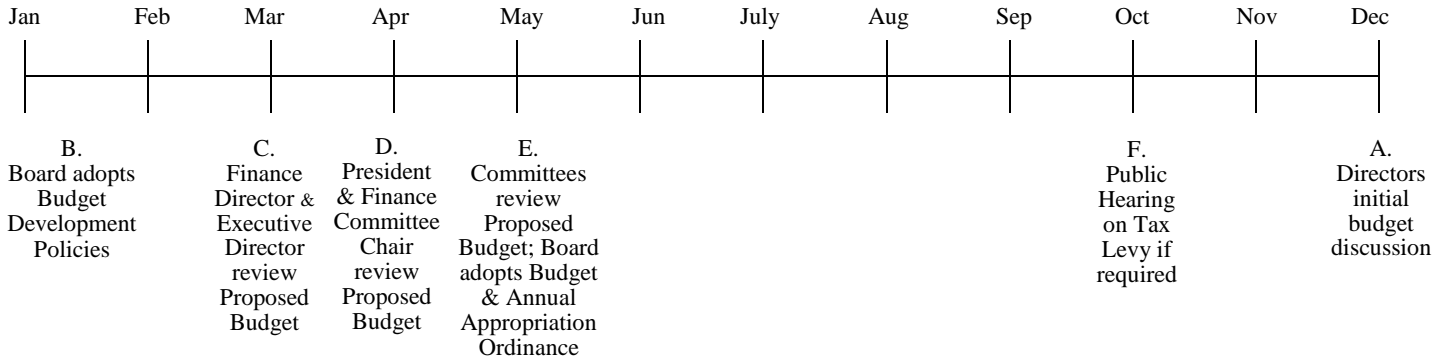
The District Ranger Police purchased an all-electric Polaris vehicle to replace a gas powered unit. This is one of the efforts of the Ranger Police to conserve energy and enhance the quality of service provided by Public Safety. Using this type of vehicle enhances the District's image by minimizing noise and eliminating exhaust during operation.

The District Ranger Police instituted a dedicated trail patrol to enhance visibility and safety on the 202 miles of trail that the District operates. This patrol focuses on the Des Plaines River Trail and connecting trails. The officers utilize the all-electric Polaris vehicle, bicycle, and foot patrol to be more visible and approachable by the public. These patrol methods limit noise and exhaust that may be distracting to trail users. These patrols are designed to enhance the safety of the District's trails and create positive interactions with the public.

The District received two awards from the Government Finance Officers Association:

- **Distinguished Budget Presentation Award** for the Annual Budget Fiscal Year 2015/16
- **Excellence in Financial Reporting** for the Comprehensive Annual Financial Report 2015.

BUDGET PROCESS



- A. In December, Directors meet to discuss the budget process and combine efforts to effectively meet the District’s mission with limited resources.
- B. In January, 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.
- C. In March, the Director of Finance, Chief Operations Officer, Director of Administration, 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.
- D. In April, the Executive Director and Director of Finance review the budget request with the President and Finance & Administrative Committee Chair.
- E. In May, the Land Preservation & Acquisition Committee, Planning & Restoration Committee, Education, Cultural Resources & Public Affairs Committee, and Finance & Administrative Committee jointly review the Proposed Budget. The Finance & Administrative Committee submits to the President and Board a proposed Capital and Operating Budget for the fiscal year commencing July 1. The budget includes proposed expenditures and the means of financing them. The Board adopts the budget at its regular May meeting.

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. Transfer 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.

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

BUDGET ACCOUNTING BASIS

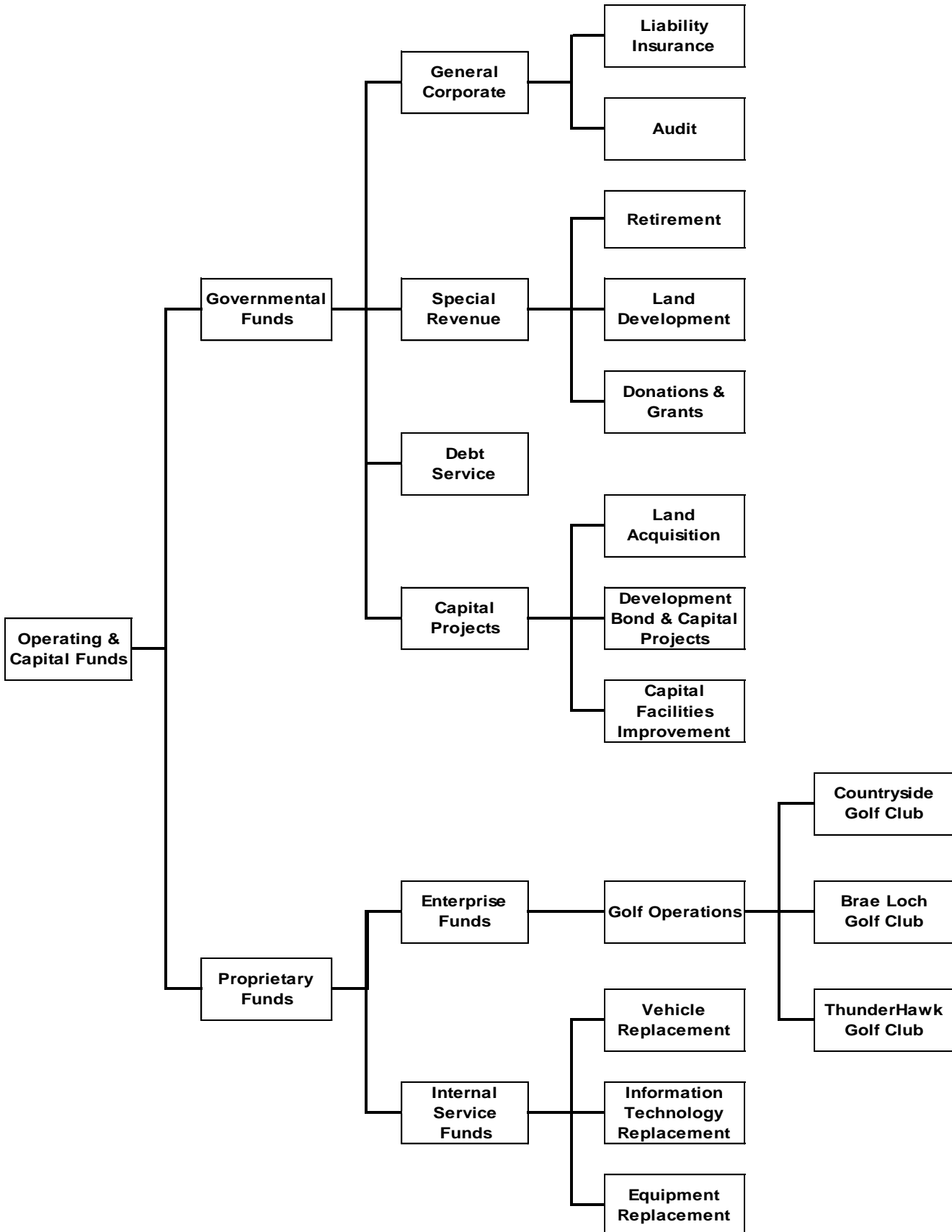
The budget for General Corporate Fund, Insurance Fund, Land Development Levy Fund, Development Projects Fund, Land Acquisition Fund, Grant Fund, Retirement Fund and Debt Service Funds are prepared using the modified accrual basis. Revenues are recognized when they become measurable and available to fund expenditures. Therefore, certain revenues received by the District up to 60 (sixty) days after the end of the June 30 fiscal year deadline are added to current year revenue as if they had been received prior to June 30. 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 in order to reserve that portion of the applicable appropriation, is employed. For budgetary comparison purposes, encumbrances are treated as expenditures.

2016-17 ECONOMIC ENVIRONMENT

Lake County is facing the same economic challenges as are all parts of the country, the economic condition and outlook for Lake County continues to be comparatively strong. The 2015 Equalized Assessed Valuation (EAV) increased for the first time since 2009 by 3.49% from the previous year. The total decline over the past six years prior to 2015 was 25.7%. As the third largest county in the state, Lake County has a market valuation of \$70.3 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.

Fund Structure



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 5 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 Fund** is used to account for revenue donated by private organizations to fund the cost of providing wages to YCC participants and conservation projects as approved by the Board.

- The **Education Grant Fund** is established to account for various educational programs that are funded by grants and donations for specified education purposes.
 - The **Museum Grant Fund** is established for historical preservation and education that is funded by grants and donations for specific Museum programs and projects.
 - The **Natural Resources Grant Fund** is established to provide accounting for natural resource planning and restoration activities funded by grants and donations.
 - **Miscellaneous Funds** are established to accumulate funds for projects specific to the source of revenue: the *Wetlands Mitigation Fund* is used to accumulate revenues received from wetlands mitigation licenses; *Fort Sheridan Cemetery Fund* is used to account for the escrow fund established to provide funding for the maintenance of the Fort Sheridan Cemetery; and the *Farmland Management Fund* is used to restore and manage lands that are farmed or have been removed from or impacted by farming. Other funds established include the *Easements and Special Projects Fund* and the *Land Preparation Fund*.
- **DEBT SERVICE FUND:** The Debt Service Fund is used to account for the accumulation of resources for payment of principal, interest and other costs related to long-term general obligation bonds issued for land acquisition and development projects. This is a budgeted fund. Accumulated interest earnings can be used for capital expenditures. ***Source of funds:*** property tax levy and investment earnings.
 - **CAPITAL PROJECTS FUND:** The Capital Project Fund is established to account for proceeds from the sale of bonds and other resources to be used for Board authorized land acquisition, construction or renovation of facilities (other than those financed by proprietary funds or special revenue funds). Any appropriation made for the purpose of constructing, restoring, reconditioning, reconstructing or acquiring improvements in the development of land of the district need not be expended during the fiscal year in which such appropriation is made. An appropriation last for a period of 5 years and is not considered as available for appropriation in the following year and shall remain appropriated for 5 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 two enterprise funds:
 - 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.
 - **The Equipment Replacement Fund** is established to account for the equipment rental charges to the Operations Department. This fund is established to accumulate resources for the future funding of heavy equipment.

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 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.
 - 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 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.

- 2.1.8 Budget submissions should be consistent with the District Strategic Plan goals and objectives.
- 2.1.9 Submission schedule: The Budget Calendar for the budget process will be distributed.
- 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 through 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 2016-17, 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 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 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 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.
- 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.

- 4.3 The Position Inventory for all District personnel is current as of the date of the passage of this Resolution. Existing positions will be evaluated based on workload and the ability to fund the position. 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 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.
- 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 10-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.*

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, Administrative & Education Committee will present a summary of financial activity by major type of funds as compared to the budget.

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, 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, 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 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.

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 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.
- 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.

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

4.1 Complete 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.

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

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.

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 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' 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 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-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

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.
- 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 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.
- 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.
- 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 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 District website and programming to grow the District 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.*

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 Millennium Trail –Complete the construction of sections of the trail funded 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 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 plan that identifies 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.