



DATE: June 1, 2020

MEMO TO: Jessica Vealitzek, Chair
Operations Committee

John Wasik, Chair
Planning Committee

Terry Wilke, Chair
Finance Committee

FROM: Steve Neaman
Director of Finance

RECOMMENDATION: Recommend approval of a Resolution adopting the Annual Budget Policies and Annual Strategic Action Plan for the 12-month fiscal year ending December 31, 2021.

STRATEGIC DIRECTIONS SUPPORTED: Organizational Sustainability; Leadership; Conservation; Public Access and Connections; Communication, Education and Outreach.

FINANCIAL DATA: No immediate impact.

BACKGROUND: Annually, the Board adopts budget development policies which serve as a guide to the Executive Director, Department Directors and Division Managers in preparing the budget for Committee and Board review and approval.

REVIEW BY OTHERS: Executive Director, Chief Operations Officer, Department Directors, Corporate Counsel.

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

A RESOLUTION ADOPTING THE ANNUAL BUDGET POLICIES AND ANNUAL STRATEGIC ACTION PLAN FOR FISCAL YEAR ENDING DECEMBER 31, 2021

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

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

WHEREAS, the "Adopted Annual Budget Policies and Annual Strategic Action Plan Fiscal Year 2021" attached to and made a part of this Resolution by this reference (the "Policies and Plan") were prepared by staff, reviewed by the Committees of the Board, and include modifications based upon Committee comments and input; and

WHEREAS, the Executive Director, the Director of Finance, and District staff recommend that the Policies and Plan be adopted for the compilation of the FY 2021 District budget;

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

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

Section 2. Approval of Policies and Plan. The Policies and Plan are hereby approved and adopted for use in preparation of the Fiscal Year 2021 budget.

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

PASSED this _____ day of _____, 2020

AYES:

NAYS:

APPROVED this _____ day of _____, 2020

Angelo D. Kyle, President
Lake County Forest Preserve District

ATTEST:

Julie Gragnani, Secretary
Lake County Forest Preserve District

Exhibit No. _____

FISCAL YEAR 2021
BUDGET POLICIES AND STRATEGIC ACTION PLAN



LAKE COUNTY FOREST PRESERVE DISTRICT
ADOPTED ANNUAL BUDGET POLICIES AND ANNUAL STRATEGIC ACTION PLAN
FISCAL YEAR 2021

(JANUARY 1, 2021 – DECEMBER 31, 2021)

MISSION STATEMENTS



Lake County
Forest Preserves

Preservation Restoration Education Recreation

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



Preservation Foundation
of the Lake County Forest Preserves

The Preservation Foundation was founded in 2007 as the charitable partner of the Forest Preserves. Its mission is to extend and accelerate the Lake County Forest Preserve's goals through private philanthropy to restore and preserve Lake County's natural and cultural resources in perpetuity.

FISCAL YEAR 2021 BUDGET POLICIES:

1. Financial Policies (Page 2)
2. General Policies (Page 3)
3. Revenue Policies (Page 5)
4. Personnel Service Costs Policies (Page 6)
5. Reserve Fund Balance Policies (Page 7)
6. Capital Improvement Policies (Page 8)

FISCAL YEAR 2021 STRATEGIC ACTION PLAN AREAS OF FOCUS:

1. Leadership (Page 9)
2. Organizational Sustainability(Page 10)
3. Conservation (Page 12)
4. Communication, Education and Outreach (Page 14)
5. Public Access and Connection (Page 16)

**FISCAL YEAR 2021
BUDGET POLICIES AND STRATEGIC ACTION PLAN**

Fiscal Year 2021 Budget Policies:

1. FINANCIAL POLICIES

Objectives

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

1.1.1 Continue to monitor ~~the recovery of~~ the equalized assessed valuation of Lake County property and its impact on the District's ability to maintain a balanced operating budget through continued emphasis on increasing efficiency, reducing costs, improving safety performance, reducing under-utilized infrastructure, gauging expansion against ability to maintain standards, and increasing non-tax revenues. Continue to monitor State legislative activities including a potential property tax freeze or reduction in replacement taxes.

[1.1.2 Continue to monitor the COVID-19 pandemic impact on the economy and its effects on non-property tax revenues.](#)

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

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

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

1.2.3 Continue the practice of using interest earnings from Land Acquisition bond proceeds for costs related to land acquisitions and interest earnings from Development bond proceeds for costs related to improvement projects.

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

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

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

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

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

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

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

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

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

FISCAL YEAR 2021
BUDGET POLICIES AND STRATEGIC ACTION PLAN

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

2. GENERAL POLICIES

2.1 Budget Submittal Procedures:

- 2.1.1 Program expansions or new programs that require additional funds may be considered in the FY 2021~~0~~ budget if funded through a reallocation of existing funds or by securing new grants or other non-tax revenues, and continue such programs only as long as those reallocated or additional funds are available.
- 2.1.2 Department Directors will review each vacant position in their department during the budget development and throughout the fiscal year with regard to each position's importance to the District and possible alternatives to refilling the vacant position. Additional positions will be evaluated as needed.
- 2.1.3 Education, professional development, training and career growth is encouraged as a recognized benefit to the District and its employees. Specific training activities, workshops, schools and conferences shall be submitted as part of the budget review process. For Fiscal Year 2021~~0~~, training requests should focus on those opportunities available online or offered locally to avoid transportation and lodging costs.
- 2.1.4 Requests for professional certifications, required licenses, and related training shall be submitted under a separate account entitled "Certifications and Education" as part of the budget review process. Online and locally available certification opportunities should be utilized before those requiring transportation or lodging costs.

FISCAL YEAR 2021
BUDGET POLICIES AND STRATEGIC ACTION PLAN

- 2.1.5 Funds must be included in the appropriate line item for Equipment Replacement Charges, I.T. Replacement Charges, and Vehicle Replacement Charges. The annual charge for equipment is based on the current replacement cost and expected life cycle for the equipment.
- 2.1.6 Requests for capital equipment must be accompanied by justification. Capital equipment requests should be ranked in order of priority to indicate which requests are most important to Department operations. Requests for capital outlay should be limited to those items necessary for new facility operations, safety, maintaining current or implementing new service demands, productivity improvements, and cost-effectiveness, or those with revenue producing benefits.
- 2.1.7 Budget submissions should be consistent with the District Strategic Plan goals and objectives.
- 2.1.8 Submission schedule: The Budget Calendar for the budget process will be distributed by the Finance Department.
- 2.2 Expenditures will not exceed anticipated revenue. Adequate cash flow requirements will be maintained. Unrestricted fund balances for the General Corporate Fund, the Liability Insurance Fund, and the Land Development Fund may be used to balance the budget within each respective fund if necessary, after providing for cash flow requirements, and a fund balance as outlined in Section 5 Fund Balance Reserve.
- 2.3 Unrestricted fund balance in the General Corporate Fund, in excess of the fund balance policy, may be transferred to the IMRF Fund as needed for cash flow requirements, or fund Capital Improvement Plan projects (CIP with an emphasis on improving or replacing aging or inefficient infrastructure to reduce long-term operating costs and address deferred maintenance issues).
- 2.4 Unrestricted fund balances are maintained to avoid cash flow interruptions; generate interest income; reduce the need for short-term borrowing; assist in maintaining the District's current AAA Standard & Poor's and Moody's ratings for investment-grade bonds; provide for unanticipated expenditures or emergencies of a nonrecurring nature; and meet unexpected increases in service delivery costs.
- 2.5 In developing budget requests, each department should seek to improve productivity, organizational effectiveness and efficiency through cost avoidance methods, cost benefit analysis thorough evaluation and identification of activities that can be reduced, eliminated or consolidated and contracting for services where feasible and more cost-effective. In Fiscal Year 2021~~0~~, ~~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 for the implementation of the strategic plan.
- 2.6 Committee- or Commissioner-directed initiatives or requests by any Commissioner other than the President resulting in (i) staff assistance requiring more than two hours to complete, (ii) legal advice that will take more than a nominal period of attorney time (as determined by the Executive Director, except for legal advice arising from normal work of the Planning Committee), (iii) changes to the Capital Improvement Plan of the Forest Preserve, or (iv) an unplanned budgetary impact, shall require approval by the Finance Committee.
- 2.7 Transfers of appropriation among funds must be approved by the Board. The Director of Finance is authorized to process an expenditure in a line item that exceeds the approved line item budget, provided that the amount is within the spending authority provided by the District Purchasing

FISCAL YEAR 2021
BUDGET POLICIES AND STRATEGIC ACTION PLAN

Policy Ordinance and will not cause the aggregate for that category of expense to exceed the appropriated amount.

- 2.8 The Executive Director, or his designee, is authorized to amend the budget to account for the receipt and expenditure of grant or donation funds received through an approved request as outlined in the Board approved Fundraising Authorization Policy; however, any actual expenditure must be approved in accordance with applicable law, including the applicable requirements of the District's purchasing policies and procedures.
- 2.9 The Capital Facilities Improvement Fund for future maintenance improvements to buildings and facilities will be funded through transfers from available balances in other funds. These funds shall be used to stabilize, replace, alter buildings, structures, and facilities, as well as to comply with the Americans with Disabilities Act (ADA) and other life safety regulations.
- 2.10 The allocation of all housing, cell towers, easements and agricultural license revenues to the General Fund or any Special Revenue Fund, will be reviewed annually during the budget review process.
- 2.11 Indirect costs of programs will be reflected on the program cost sheet and program fee recoveries will be evaluated against the Fee Guidelines.

3. REVENUE POLICIES

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

FISCAL YEAR 2021
BUDGET POLICIES AND STRATEGIC ACTION PLAN

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

4. PERSONNEL SERVICE COSTS POLICIES

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

4.1 *Base Salary*

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

FISCAL YEAR 2021
BUDGET POLICIES AND STRATEGIC ACTION PLAN

4.2 Performance Salary

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

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

5. RESERVE FUND BALANCE POLICIES

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

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

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

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

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

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

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

~~5.1.4 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.~~

FISCAL YEAR 2021
BUDGET POLICIES AND STRATEGIC ACTION PLAN

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

6. CAPITAL IMPROVEMENT POLICIES

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

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

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

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

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

Fiscal Year 2021 Strategic Action Plan Areas of Focus:

Leadership

1. Land Management

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

2. Operational Efficiency

- 2.1. The District will model fiscal responsibility, social equity and governmental transparency
- ~~2.2—The District will right size its building space and infrastructure.~~
- ~~2.3—The District will make data driven decisions.~~
- ~~2.4 The District will reduce its kilowatt hours purchased to model sustainability through conservation, green practices, right sizing and energy efficiency initiatives.~~
- 2.2 The District will continue analyzing and prioritizing rehabilitation and redevelopment opportunities of preserves in which infrastructure is nearing the end of useful life and use patterns have changed over time, with the intent to reduce impervious surface, eliminate adverse impacts to natural resources, reduce long term operational expenses and provide recreational experiences.
- ~~2.35~~ 2.35 The District will continue to improve on its safety culture-, including the Core Six practice.
- ~~2.46~~ 2.46 The District will maintain professional training and required certification of staff with a focus on leadership, skill development, retention and succession planning.
- 2.5 The District will empower and develop board members and staff to become leading experts in their fields by investing in educational training and professional development opportunities.

FISCAL YEAR 2021 BUDGET POLICIES AND STRATEGIC ACTION PLAN

3. *Expand Non-Tax Resources*

- 3.1 Provide opportunities that allow volunteers to contribute in a variety of meaningful ways by ~~providing~~ improving recruitment, training, management, communication and recognition.
- 3.2 Foster growth of the Preservation Foundation and other fundraising efforts in support of land acquisition, capital improvement and restoration projects. Continue to grow the endowment program, and other initiatives related to the District's mission,
- 3.3 Promote awareness of and giving to the Preservation Foundation Annual Fund, which primarily provides a source of flexible, immediate support to meet unfunded District needs.

4. *Coordinate annual Board-approved legislative program to advance state and federal policies supportive of the District's mission and goals.*

Organizational Sustainability

1. *Pursue Funding Enhancement and Leveraging.*

1.1 Pursue legislative action to amend the Downstate Forest Preserve Act to raise the statute's maximum tax rate by no more than .02%.

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

~~1.1.3~~ 1.3 Continue to assertively pursue federal and state grants, private donations through the Preservation Foundation and cooperative agreements through private public partnerships, local governments, open lands organizations and property owners for projects that are already identified as District needs.

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

2.1 Establish components for the framework of a long-range plan that integrates operations, land use, ecosystems services, and public access projects. This will be used to guide sustainable development and management of new and existing preserves. ~~Begin a comprehensive masterplan for all District holdings that identifies existing and potential public access opportunities. The plan will include preliminary cost estimates that identify the long term financial commitment for the implementation, management and operations of each land use.~~

2.2 Continue to analyze and prioritize — ~~Begin analyzing and prioritizing~~ rehabilitation and redevelopment opportunities of preserves in which infrastructure is nearing the end of useful life and use patterns have changed over time, with the intent to reduce impervious surface, eliminate adverse impacts to natural resources, reduce long term operational expenses and provide improved recreational experiences.

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

FISCAL YEAR 2021 BUDGET POLICIES AND STRATEGIC ACTION PLAN

- 2.4 Analyze and minimize long-term operating, maintenance and management costs of proposed projects, existing sites, facilities and infrastructure.
 - 2.5 Seek outside funding opportunities or other cooperative partnerships for planning, restoration and improvement projects that have been identified as District needs when benefits to the District do not exceed costs of coordinating such partnerships.
 - 2.6 Make data driven decisions that prioritize investments for the appropriate level of access and ~~ecological restoration improvements~~precision conservation efforts.
 - ~~2.7 Before opening new preserves or initiating new habitat restoration projects, calculate annual maintenance and ecological management costs and establish a dedicated endowment through the Preservation Foundation to provide for some or all of these operating costs in perpetuity where applicable.~~
 - 2.78 Begin Phase I implementation of the approved ~~Complete the engineering and begin implementation of the~~ Lakewood Master Plan. ~~The plan will identify potential recreation, education and conservation improvements and provide the appropriate level of infrastructure that provides long term maintenance efficiencies within the preserve.~~
 - ~~2.9 Complete the Oriole Grove Master Plan and develop a fundraising strategy through the Preservation Foundation to cover all the costs for the planned improvements and long term maintenance, management and operational costs in perpetuity.~~
- 2.9 Complete a comprehensive master plan for new education infrastructure at Edward L. Ryerson Conservation Area.

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

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

4. Maintain educational, historical and cultural facilities.

- ~~4.1 Complete the relocation of the Dunn collections at Prairie Stream to the designated storage facility at Pine Dunes.~~

FISCAL YEAR 2021 BUDGET POLICIES AND STRATEGIC ACTION PLAN

4. *Provide necessary support facilities.*

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

5. *Execute facility assessment program.*

5.1 Based on an analysis of District needs, evaluate facilities for potential reuse or removal, considering historical significance, appropriate third-party licenses, and fiscal and operational impact. If considering conversion of existing facilities to meet new uses, compare long-term costs and benefits of conversion to those of constructing new facilities designed specifically to meet those needs. Identify funding sources for renovation and ongoing operation and maintenance costs of any facilities to be retained.

5.2 Based on analysis, evaluate long-term operating and maintenance costs when adding or expanding facilities. Evaluate and consider adding new facilities or expanding existing facilities when needed to reduce overcrowding, allow fuller use, or support new programs or services, and when funding is identified to cover ongoing operation and maintenance costs.

5.3 Continue to assess ~~barns and agricultural~~ buildings to determine if they have historical significance and a fiscally responsible public benefit to restoring or preserving them. Continue to identify unneeded and underutilized structures for salvage and removal.

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

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

8. *Deliver prompt, responsive, quality public safety services.*

9. *Continue to enhance non-tax revenues through marketing and promotion of District's golf courses and other revenue-generating facilities.*

10. *Design new or renovated facilities for future energy efficiency and environmental sustainability.*

10.1 Continue to do audits or assessments, including cost recovery analysis for District buildings to identify potential energy efficiency projects.

10.2 Propose energy efficiency projects, ~~including those identified and prioritized through the completed energy efficiency assessment for the General Offices,~~ for inclusion in the 10-Year Capital Improvement Plan.

10.3 Continue to follow Green Fleet Policy.

10.4 Implement components of a plan to reduce the District risk exposure and incident rate.

FISCAL YEAR 2021 BUDGET POLICIES AND STRATEGIC ACTION PLAN

11. Continue developing strategic partnerships that consider and protect the long-term interests of the District and improve overall health of the landscape.

11. Enhance other digital capabilities and incorporate emerging technologies that automate and support core functions and create internal efficiencies

Conservation

1. *Protect ~~Wildlife~~ Ecological Habitat*

1.1 Focus restoration and preservation activities on sites that contain endangered, threatened and rare species, have been identified as Illinois Natural Areas Inventory sites, large complexes or on sites that contain high quality natural resources identified in the [Green Infrastructure Model and Strategy \(GIMS\)](#) that will provide enhanced habitat for a [greater diversity and populations](#) ~~variety~~ of animals and plants.

~~1.1.2~~ 1.2 [Based on mEco ecological data, implement precision conservation for restoration efforts focusing on ecological complexes, large habitats and priority species](#)

2. *Preserve Land and Water Resources*

2.1 Continue to preserve Lake County's natural heritage by maintaining and enhancing the ecological integrity of the County's lands and waters that provide ecological services to the residents of Lake County.

2.2 [Prioritize and begin implementation on action steps identified in the GIMS.](#)

2.3 [Focus on aquatic systems by continuing collaboration and reprioritizing existing staff resources to enhance the quality of our rivers, streams and lakes.](#)

3. *Protect, Preserve and Restore Oak Ecosystems*

3.1 Implement the Chicago Wilderness Oak Ecosystem Recovery Plan by collaborating with [The Morton Arboretum's Chicago Regional Tree Initiative](#) and other partners.

3.2 [Continue implementing](#) ~~Develop~~ partnerships to remove European ~~Buckthorn~~ [buckthorn](#) from ~~oak~~ [Oak](#) ~~e~~ [Ecosystems](#) throughout Lake County.

3.3 Identify and prioritize potential preserves that would support a 1,000-acre oak woodland ecosystem.

3.4 ~~Continue to~~ [Increase the natural and urban tree canopy by planting](#) native trees and shrubs in both natural and day-use areas. ~~to enhance the natural and urban forest canopy.~~

3.5 Continue [implementation of](#) ~~commitment to~~ the Southern Des Plaines Woodland Habitat Restoration Project.

4. *Expand Existing Preserves*

4.1 Protect our public investment by acquiring land and easements around existing ~~f~~ [Forest](#) ~~p~~ [Preserves](#) to serve as buffers from adverse impacts and minimize inholding boundaries when possible. ~~-, as~~ [available land acquisition funds and outside funding sources permit.](#)

FISCAL YEAR 2021 BUDGET POLICIES AND STRATEGIC ACTION PLAN

5. *Save New Large Preserves*

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

6. *~~Protect Against Flooding~~ Reduce Hydrological Impacts*

- 6.1 Preserve land along streams, rivers, lakes and wetlands to give ~~floodwater~~stormwaters a place to go, to reduce flood damage and improve water quality. as available land acquisition funds and outside funding sources permit.

6.2 Collaborate with the U.S. Army Corps of Engineers to implement a Section 206 Aquatic Ecosystem Restoration Program at Dutch Gap Forest Preserve to restore wetland and prairie communities in the Upper Des Plaines River Watershed.

~~6.2~~6.3 Continue collaboration with Lake County Stormwater Management Commission watershed planning efforts and the Des Plaines and North Branch Watershed Workgroups to develop and implement resilient ~~flood~~stormwater protection practices, improve water quality and supply, encourage the utilization of green infrastructure and implement place-based resolutions for flood-stormwater impacts.

7. *Protect Forest Preserve Holdings*

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

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

- 8.1. Develop measurable restoration and adaptive management goals for ecological complexes, strategic habitat conservation areas, enhancement areas, rare native communities, core preserves and other areas in and surrounding Forest Preserve holdings and establish metrics for assessment of progress towards those goals based on data in the mEco database.
- 8.2. Restore and manage large, un-fragmented blocks of natural habitat, and manage greenways to provide connecting corridors between core preserves for native species and natural communities.
- 8.3. Continue to foster and expand a strong volunteer land stewardship program that engages the residents of Lake County in the restoration, management, and monitoring of the land and water resources in the county. Provide documentation of the value to the Forest Preserve on an annual basis.
- 8.4. Conserve and improve ecosystem services including, biodiversity, wildlife habitat, air quality, water quality, ~~stormwater~~flood reduction, climate resiliency and other public benefits that ~~Forest Preserves and other~~ natural lands and waters provide in Lake County and the surrounding region.
- 8.5. Design and manage green infrastructure ~~landscaping~~ within public use areas to utilize native species and to provide buffer zones for natural habitat areas.

FISCAL YEAR 2021 BUDGET POLICIES AND STRATEGIC ACTION PLAN

- 8.6. Remove [and control](#) invasive species, ~~and reintroduce native species in natural habitats.~~ Increase efforts to prevent and manage plant diseases and invasive pests.
- 8.7. Evaluate proposed and existing habitat restoration projects to assess level of on-going land management work and funding required to properly maintain [resilient](#) ~~restor~~[restoration](#) ~~ed~~ areas.
- 8.8. Continue native [species](#) ~~wildlife~~-research and management, to make data driven decisions about wildlife habitat restoration efforts, to manage wild and domestic nuisance animal populations, and to guide efforts for the protection and re-introduction of [rare](#)-~~endangered~~, threatened and [endangered](#) ~~rare~~ [plant and](#) animal populations.
- 8.9. Use farming as an interim land management tool to defer future operational costs until long-term uses for lands are approved by Board and funds are available for both initial restoration and long-term adaptive management of such lands.
- 8.10 Explore viable alternatives [including regenerative farming](#) -to [improve](#) row crop farming as an interim land management tool-[to store carbon, reduce erosion and enhance soil quality.](#)

Communication, Education and Outreach

1. *Operate educational, cultural, historical and outdoor recreation programs and services in an environmentally and fiscally responsible manner.*
 - 1.1 Conduct ongoing evaluation of public programs to ensure that the fee recovery/subsidy level complies with the guidelines adopted by the Finance Committee.
 - 1.2 Offer innovative accessible resource-based education programs, special events, exhibits and related services about Lake County's nature, history and culture.
2. *Analyze public opinion research, participation trends, market demands and alternative providers, and use analysis to create, adjust and implement existing and new education, programs, facilities and services.*
 - 2.1 Assess the feasibility of expanding successful offerings and discontinuing less successful offerings.
 - 2.2 Evaluate current and potential education, activities to ensure that they relate to the mission and strategic plan of the District.
 - [2.3 Modify educational programming around COVID 19 impact.](#)
3. *Improve public understanding of and support for the District's natural resource management efforts.*
 - 3.1 Evaluate existing programs, exhibits and information services about habitat restoration and related issues to ensure the District's ability to maintain them to acceptable standards.
 - 3.2 Continue support for adult and youth conservation stewardship activities.
 - [3.3](#) Continue public information regarding ~~domestic and~~ [nuisance and](#) wildlife ~~nuisance animal~~ management efforts.
 - [3.4 Promote value of healthy landscapes to protect and restore ecological habitats and services.](#)

FISCAL YEAR 2021 BUDGET POLICIES AND STRATEGIC ACTION PLAN

4. ***Enhance public safety visibility through public programs, publications and other forms of outreach.***
 - 4.1 Continue to promote visitor and community engagement in protecting District resources and to encourage voluntary compliance with District rules and regulations.
 - 4.2 Maintain strong cooperative relationships with other law enforcement, first responder, and emergency management agencies and groups in Lake County.
 - 4.3 ~~Continue to vigorously patrol, and inspect~~ and delineate District boundaries in order to identify, remove and prevent property encroachments.
5. ***Establish and maintain Foster a positive public image for the District as a friendly, professional organization dedicated to preserving and restoring the county's natural and cultural resources, and to providing quality education and outdoor recreation opportunities.***
 - 5.1 Promote visitor and community engagement with the District using person-to-person, print and online methods. Analyze feedback and statistics from all communication methods to better understand how to engage the community in a way that will promote use and support. ~~and~~ Determine the most efficient use of and balance of public affairs resources to allow focus on strategic plan priorities. and stay ahead of communication trends.
 - 5.2 ~~Provide public information about District's land acquisition goals and capital improvement needs and accomplishments.~~ Broaden conversations with diverse audiences who may not know about their Lake County Forest Preserves or the Preservation Foundation, and motivate them to actively use their preserves, participate in programs, or become a volunteer or donor.
 - 5.3 Educate the public on the financial challenges faced by the District, the facilities and services subsidized entirely by tax dollars, and how fees and charges for other facilities, programs and services help to recover part or all of the cost of those services and on how their contributions can help extend and accelerate the work of the District.
6. ***Promote expanded public awareness and use of the District's education and outdoor recreation facilities and programs.***
 - 6.1 ~~Coordinate market research on public programs and special events, educational exhibits and public information preferences. Use that information to reallocate resources, adjust priority projects and promotions~~
 - 6.1 Expand communications that promote our forest preserves as a fitness and recreation destination for physical and mental wellness.
 - 6.2 ~~Send targeted promotion to residents who have recently moved to or within Lake County.~~ Expand Horizons magazine distribution to increase public awareness of educational programs, preserve amenities, natural resources, and the Preservation Foundation; align editorial content with strategic priorities.

FISCAL YEAR 2021 BUDGET POLICIES AND STRATEGIC ACTION PLAN

~~6.3 Maximize public information and cross-promotion opportunities at District facilities and events, and among current visitors and program participants. Support an integrated marketing campaign effort using print, digital and grassroots to help launch the endowment and raise awareness of the Preservation Foundation.~~

6.4 Utilize the District website, other digital networks and programming, to increase revenue from ecommerce sales and to grow the District email lists, and to continue to expanding targeted email promotion. Follow and stay ahead of communication trends and use new technologies to improve marketing, advertising and promotional capabilities. Continue to analyze the mix of print, digital and person-to-person communication methods, to make the most effective use of each and to create a balance of messaging formats.

6.5 Train board members, staff and volunteers to be brand ambassadors so every public interaction is a beneficial one; equip them to deliver consistent messages when interacting with the public.

7. *Assess the needs of Lake County schools and its teachers and revise or develop programs that will fill needs, to foster future generations of stewards, users and supporters.*

~~8. *Develop a District membership program.*~~

Public Access and Connections

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

1.1 Monitor existing uses and encourage and allow compatible public use in a manner that is safe for visitors, protects natural resources and promotes an active healthy lifestyle for residents of Lake County.

~~1.2 Evaluate the District's ADA Assessment and Transition Plan and begin implementing improvements based on identified priorities and compliance standards.~~

1.2 Continue to implement the District's ADA Transition Plan based on available funding, identified priorities and compliance standards.

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

2.1 Complete the construction of sections of the District's regional trail system that are funded in the CIP and plan and prepare future trail sections for implementation when funding is available. Evaluate opportunities to include underserved and economically challenged areas of the county into the District's regional trail system.

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

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

2.4 Continue to work with partners to plan and implement the county's network of regional trails and greenways.

FISCAL YEAR 2021 BUDGET POLICIES AND STRATEGIC ACTION PLAN

- 2.5 Continue to manage the Des Plaines River Water Trail by, clearing of logs and debris, maintaining canoe/kayak launches and actively supporting the volunteer River Stewards program.
- 2.6 Complete the analysis and review of the District-wide wayfinding trail system and develop design plans, procedures and standards for future signage. Begin implementation of the new system based on identified priorities. [This includes the Des Plaines River Trail and the Millennium Trail signage.](#)
- 2.7 ~~-Continue to m~~[Maintain and improve](#) the District's interactive trail map and expand use of [the Geographic Information System \(GIS\)](#) capabilities to [provide additional real-time information to the public and to create internal efficiencies.](#)
- ~~2.8 Perform an analysis and review of the existing Des Plaines River Trail map signs and prepare design plans for improvements. Begin the process of removal and replacement of the map signs.~~
- ~~2.9 Prepare design plans for the Millennium Trail map and directional signage. Develop a sign location plan and begin the fabrication and installation of the signs.~~
- ~~2.10~~[2.8](#) Continue to monitor and improve the District's internal project notification system and develop adjustments to the system so it can be shared with the general public through online communications.
- ~~2.11 Continue to maintain and improve the District's interactive trail map.~~

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

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

4. *Create New Open Space*

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

1. ***The following procedures apply to granting salary adjustments:***
 - a. All salary adjustments shall be within the salary grade established for the position.
 - b. An employee eligible for an introductory increase during the fiscal year in accordance with District Personnel Policies, Section 5.2 shall receive it based on a performance appraisal. Any introductory adjustments made shall be allocated from the department's personnel services budget and the amount shall not exceed that provided in the budget.
 - c. All salary adjustments shall be delivered as a base pay increase, except that base pay will not be increased beyond grade maximum. If the proposed salary increase raises the compensation for the employee above the maximum, the salary increase will be combined with the one-time cash payment so that the employee's compensation is raised to the maximum for the range and the balance of the performance increase is paid as a one-time cash payment.
 - d. Salary adjustments shall become effective July 1 and be reflected in the following paycheck. One-time lump sum payments shall be reflected on the same paycheck.
2. ***Full-time Employees and Regular Part-time Employees:***
 - a. Employees should be performing at a minimum of the "inconsistent" level or higher to be eligible to receive a salary increase.
 - b. The total of all salary increases (base pay and cash payment combined) granted shall not exceed ~~3.0~~2.5% of the Department's non-union full-time and regular part-time Personnel Services Accounts on an accrued basis over 26 pay periods.

POSITION INVENTORY
2020 Budget

LAKE COUNTY FOREST PRESERVES



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

June 2020	
• 1	Joint meeting of Finance Committee, Planning Committee and Operations Committee to review the CIP and approve the Annual Budget Policies and Annual Strategic Action Plan.
• 1	Departments submit ITAC Request Forms to IT Department
• 4	Finance Committee approves the CIP.
• 9	Board reviews and adopts Annual Budget Policies, Annual Strategic Action Plan and CIP.
July 2020	
• 6	Operations Committee reviews and approves Fee Guidelines and Ordinance
• 9	Finance Committee reviews and approves Fee Guidelines and Ordinance
• 13	Department Directors submit completed MUNIS budget entries to Finance Department.
• 15	Board approves Fee Guidelines and Ordinance
• 20	Department Directors submit completed narratives and program forms to Finance Department.
August 2020	
• 10	Director of Finance submits preliminary budget information to Executive Director.
• 10-21	Review with Department Directors of submitted budgets.
September 2020	
• 3	Executive Director and Director of Finance review budget request with President and Finance Committee Chair.
• 17	Proposed Budget Book sent to printer.
• 28	Proposed budget distributed to Board and posted on website.
• 28	Last day to publish notice of public hearing if proposed tax levy is estimated to exceed 105% of the previous aggregate extension
October 2020	
• 5	First day on which Tax Levy Ordinance may be adopted (first Monday in October).
• 5	Joint meeting of Planning Committee, Operations Committee, and Finance Committee. The Executive Director and Directors present proposed budget and Appropriation Ordinance.
• 8	Finance Committee approves Budget, Tax levy and Appropriations Ordinances.
• 13	At regular Board Meeting hold public hearing on the Tax Levy Ordinance if estimate of taxes necessary to be raised by taxation exceeds 105% of last year's extension.
• 13	Board approves Budget, adopts Tax Levy and Appropriation Ordinances.

October 2020 (cont.)	
• 27	Last date to publish Appropriation Ordinance (within 10 business days).
December 2020	
• 7	Last date to adopt Tax Levy Ordinance (first Monday in December).
• 29	Last day to file certified copy of Tax Levy Ordinance with Lake County Clerk (last Tuesday in December).
• 29	Last day to adopt Annual Budget Ordinance pursuant to the District Rules of Order and Operational Procedure.
• 31	Last date by which Appropriation Ordinance must be adopted pursuant to statute and LCFPD Rules of Order and Operational Procedures (last day of first quarter of fiscal year).