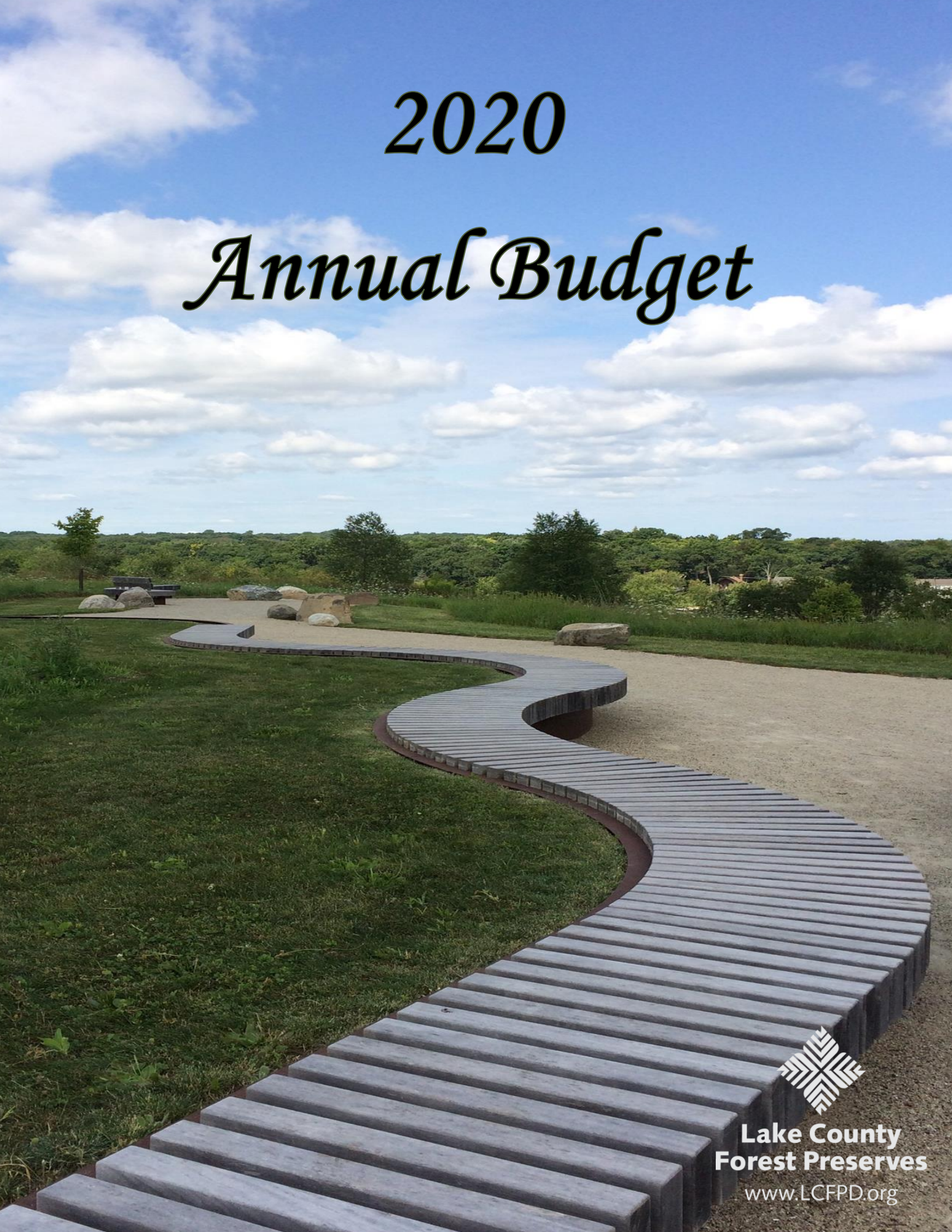


2020

Annual Budget



**Lake County
Forest Preserves**

www.LCFPD.org

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Cover photo. This photo was taken at Grassy Lake Forest Preserve by Katherine Hamilton-Smith, Director of Public Affairs & Development. Grassy Lake is located in Lake Barrington and features gently rolling hills, oak woodlands, marshes and moraines. The preserve's 5.8 miles of trails offer magnificent views of the Fox River Valley and of Grassy Lake. Thousands of volunteer hours, along with private donations through the Preservation Foundation of the Lake County Forest Preserves are helping restore the preserve's natural habitats and ecological function.

Profile





*“To Preserve a Dynamic and Unique System
of Natural and Cultural Resources,
and to Develop Innovative Educational,
Recreational, and Cultural Opportunities
of Regional Value, while Exercising
Environmental and Fiscal Responsibility.”*



The Lake County Forest Preserve District was created by referendum on November 24, 1958, and is governed by the Downstate Forest Preserve District Act, Illinois Compiled Statutes, Chapter 70. The District is a separate body and political subdivision of the State of Illinois. The District has independent taxing powers and its boundaries are the same as those of Lake County. The District is governed by a 21-member Board of Commissioners, which also serves, by state statute, as the Lake County Board. The Officers of the District are President, Vice President, Secretary, Treasurer, Assistant Secretary, and Assistant Treasurer. The President and Vice President are elected for a two-year period by the Board of Commissioners. Other officers are appointed by the President and serve during the term of the President.

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

The first of three major land acquisition programs began in 1963 with the purchase of initial portions of Van Patten Woods, Captain Daniel Wright Woods, Wilmot Woods, Lakewood, Sedge Meadow and Spring Bluff Forest Preserves and the Edward L. Ryerson Conservation Area. In 1973, the Des Plaines River Greenway was initiated, which included the purchase of lands on either side of the river through the length of Lake County. The District's current land holdings total over 30,967 acres, making Lake County the second largest forest preserve district in Illinois.

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

The District's day-to-day operations and administrative activities are managed by the Executive Director with nearly 503 full, part time and temporary staff positions supported by approximately 26,000 hours of volunteer time. The District is organized into ten departments with General Offices in Libertyville, Illinois. These departments, the names of which typify the multi-faceted nature of the District's operation, are: Administration; Education; Executive; 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.

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

100-year Vision

FOR LAKE COUNTY

The Forest Preserve District envisions that 100 years from now Lake County will be a healthy and resilient landscape with restored and preserved natural lands, waters and cultural assets. Residents will take great pride in how their Forest Preserves make their communities more livable and the local economy more dynamic. Our vibrant communities will thrive, and future generations will protect and cherish these remarkable resources and the highly desirable quality of life that they provide.

LEADERSHIP

Acknowledged as a regional and national leader, the Forest Preserve District will initiate and coordinate innovative projects with diverse partners to further this 100-year Vision for Lake County. The community will recognize the District as a model of fiscal responsibility, social equity and governmental transparency. As the county’s largest property owner, the District will demonstrate and promote best practices in resource management to encourage other public and private land owners to manage Lake County’s working landscape in an environmentally sustainable manner.



PEOPLE

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

CONSERVATION

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



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

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

Note: Up until last year, the Fiscal Year for the Lake County Forest Preserve District had been from July 1 through June 30. Last year the District adopted an 18-month budget that ran from July 1, 2018 until December 31, 2019. This allowed the District to adopt a calendar year 12-month budget for 2020 running from January 1st to December 31st. In almost all cases, the dollar amounts budgeted in the 2020 budget will be significantly lower than the previous year’s budget. The Board adopts an Annual Budget Ordinance on or before the beginning of each fiscal year, and an Annual Appropriation Ordinance on or before the first quarter of each fiscal year.



Presidential Appointments
December 2018 – December 2020

Approved: 12/11/18
Revised 1-15-19; 4-9-19

OFFICERS AND OFFICIALS

Angelo D. Kyle
PRESIDENT

Julie Simpson
VICE PRESIDENT

Paul Frank
TREASURER

Julie Gragnani
SECRETARY

Craig Taylor
ASSISTANT TREASURER

Maureen Shelton
ASSISTANT SECRETARY

Steve Neaman
DEPUTY TREASURER

Alex Ty Kovach
EXECUTIVE DIRECTOR

STANDING COMMITTEES

FINANCE COMMITTEE

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

PLANNING COMMITTEE

John Wasik, *Chair*
Julie Simpson, *Vice Chair*
Dick Barr
Jennifer Clark
Adam Didech
Diane Hewitt
Judy Martini
Linda Pedersen
Jessica Vealitzek

LEGISLATIVE COMMITTEE

Adam Didech, *Chair*
Jennifer Clark, *Vice Chair*
Dick Barr
Judy Martini *eff. 1-15-19*
Linda Pedersen
Julie Simpson
Jessica Vealitzek

RULES COMMITTEE

Bill Durkin, *Chair*
Terry Wilke, *Vice Chair*
Jennifer Clark
Mary Ross Cunningham
Adam Didech
Judy Martini
Craig Taylor
Jessica Vealitzek
John Wasik

OPERATIONS COMMITTEE

Jessica Vealitzek, *Chair*
Bill Durkin, *Vice Chair*
Mary Ross Cunningham
Ann B. Maine
Brent Paxton
Craig Taylor
Terry Wilke

SPECIAL COMMITTEES

DIVERSITY & CULTURAL AWARENESS COMMITTEE

Julie Simpson, *Chair*
Mary Ross Cunningham, *Vice Chair*
Jennifer Clark
Adam Didech
Jessica Vealitzek

ETHICS COMMITTEE

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

OUTSIDE BOARD MEMBERS AND LIAISONS

ILLINOIS ASSOCIATION OF PARK DISTRICTS

Judy Martini, *Liaison*

LAKE MICHIGAN WATERSHED ECOSYSTEM PARTNERSHIP

Paul Frank, *Representative*

LATINO COALITION

Mary Ross Cunningham, *Representative*

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

Paul Frank
S. Michael Rummel

MEMBERS OF THE PRESERVATION FOUNDATION OF THE LAKE COUNTY FOREST PRESERVES

Angelo D. Kyle
Adam Didech
Bill Durkin
Paul Frank
Ann B. Maine *eff. 1-15-19*
Jessica Vealitzek *eff. 1-15-19*
John Wasik
Terry Wilke

YCC BOARD LIAISON

Adam Didech *eff. 4-9-19*

OTHER APPOINTMENTS

CORPORATE COUNSEL AND PARLIAMENTARIAN

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

OUTSIDE ETHICS ADVISOR

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

LAKE COUNTY FOREST PRESERVES

Board of Commissioners



Angelo D. Kyle
President
District 14, Waukegan



Paul Frank
Treasurer
District 11, Highland Park



Craig Taylor
Assistant Treasurer
District 19, Lake Zurich



Julie Simpson
Vice President
District 18, Vernon Hills



Dick Barr
District 3, Round Lake Beach



Steve Carlson
District 7, Gurnee



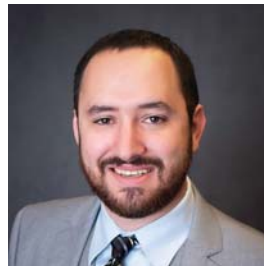
Jennifer Clark
District 15, Libertyville



Mary Ross Cunningham
District 9, Waukegan



Michael Danforth
District 17, Fox River Grove



Adam R. Didech
District 20, Buffalo Grove



Bill Durkin
District 8, Waukegan



Sandy Hart
District 13, Lake Bluff



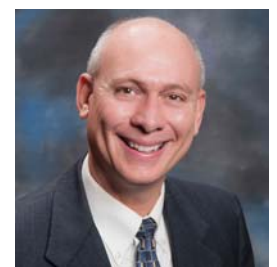
Diane Hewitt
District 2, Waukegan



Ann B. Maine
District 21, Lincolnshire



Judy Martini
District 5, Fox Lake



Brent Paxton
District 4, Zion



Linda Pedersen
District 1, Antioch



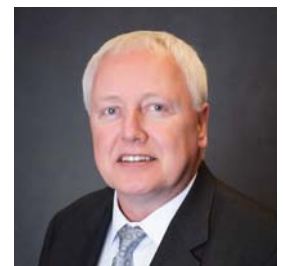
S. Michael Rummel
District 12, Lake Forest



Jessica Vealitzek
District 10, Hawthorn Woods

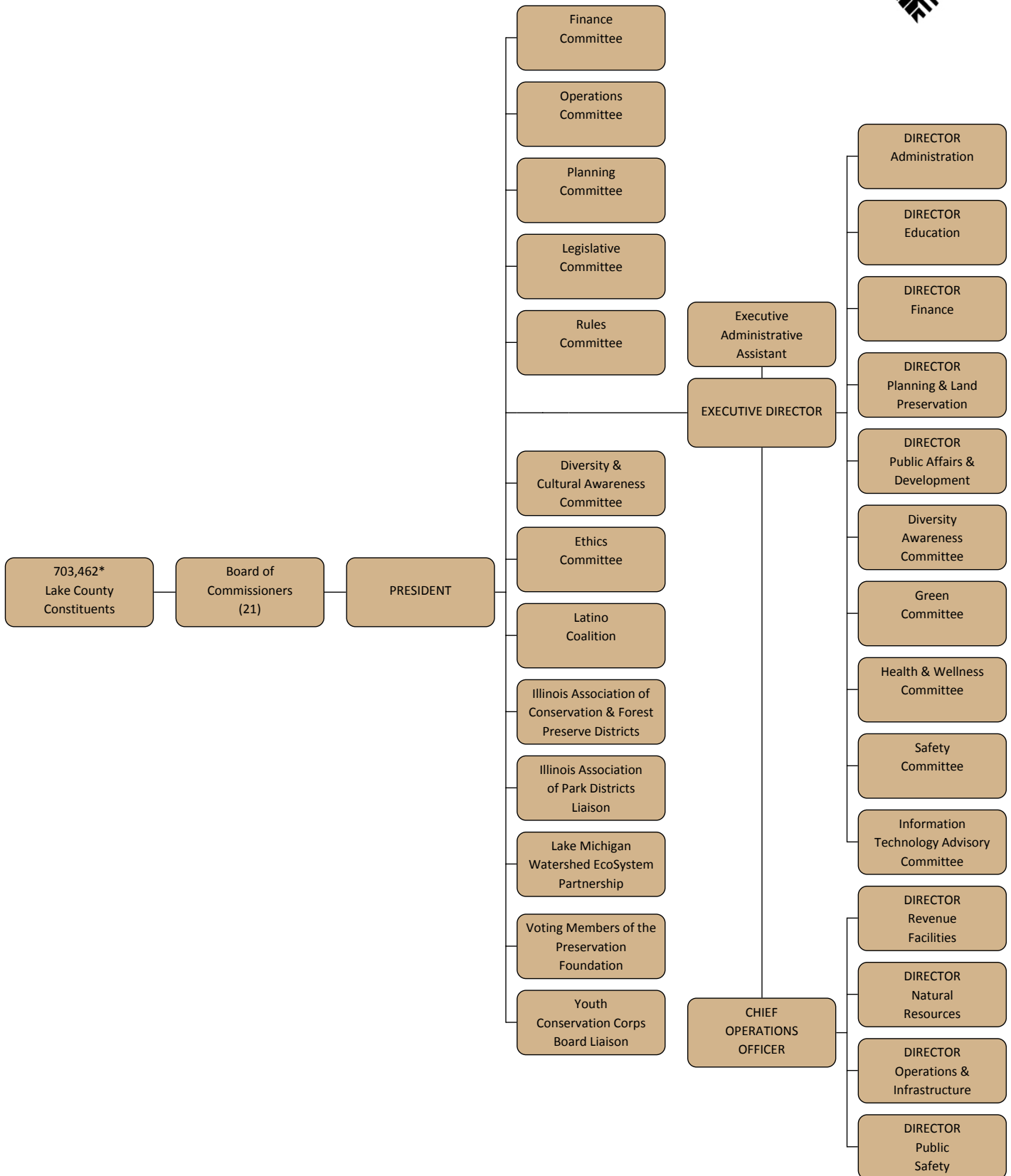


John Wasik
District 6, Grayslake

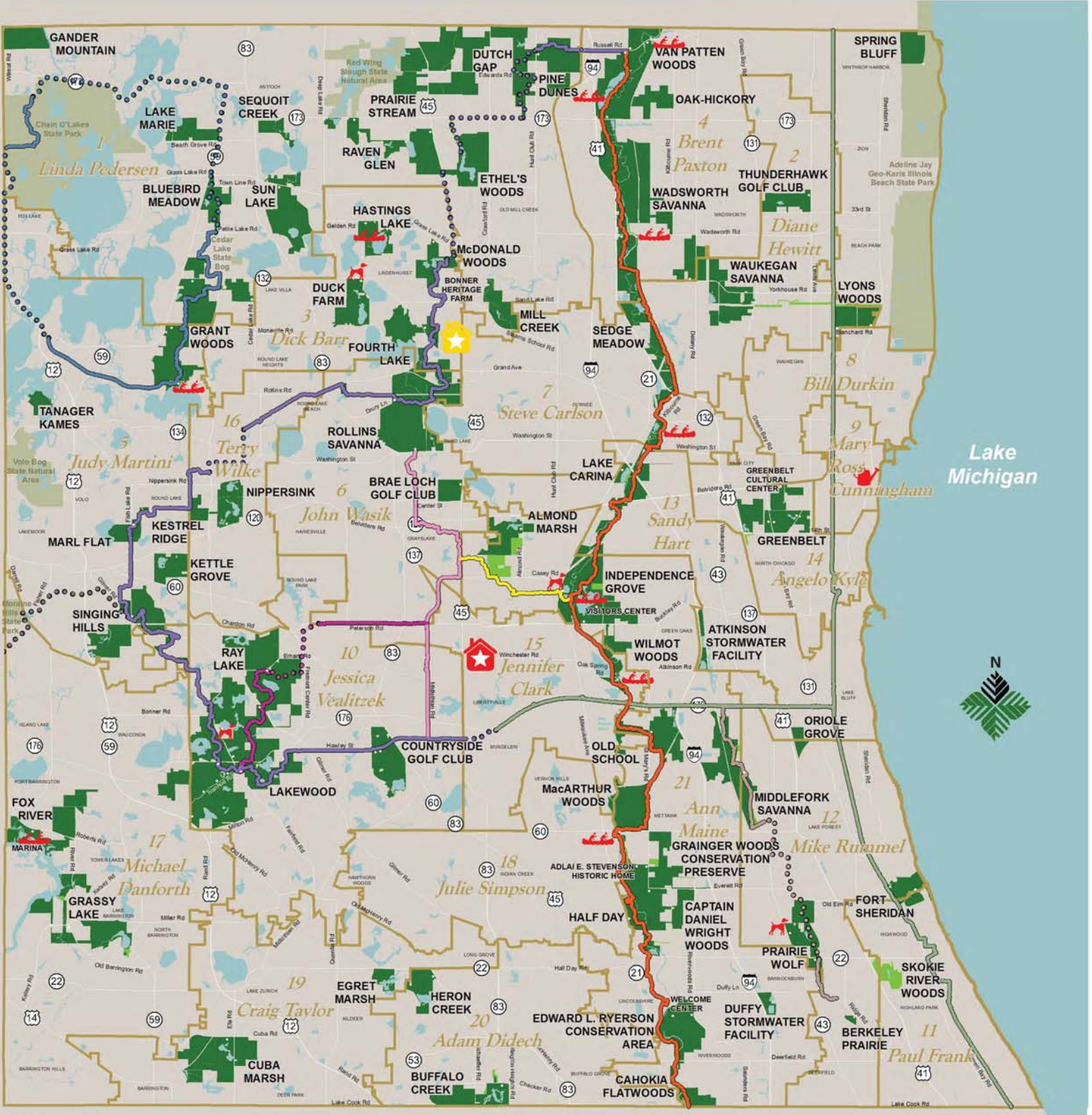


Terry Wilke
District 16, Round Lake Beach

LAKE COUNTY FOREST PRESERVE DISTRICT



*Denotes number of constituents from 2010 Census



FOREST PRESERVES Entrance/Parking	CANOE LAUNCH	DES PLAINES RIVER TRAIL	FORT HILL TRAIL Planned Section	MIDDLEFORK GREENWAY Planned Section	M'CLORY TRAIL LC Div. of Transportation	GENERAL OFFICE AND BESS BOWER DUNN MUSEUM OF LAKE COUNTY
FOREST PRESERVE EASEMENTS	DOG AREA	MILLENNIUM TRAIL Planned Section	CHAIN O'LAKES BIKE PATH Planned Section	GRAND ILLINOIS TRAIL Planned Section Illinois Dept. of Natural Resources	NORTH SHORE PATH Planned Section LC Div. of Transportation	OPERATIONS AND PUBLIC SAFETY FACILITY
STATE LAND Illinois Dept. of Natural Resources	COMMUNITY GARDEN	CASEY TRAIL	PRAIRIE CROSSING TRAIL LC Div. of Transportation	0 1 2 4 Miles		

Lake County Forest Preserves
847-367-6640
www.LCFPD.org

GENERAL OFFICES

1899 West Winchester Road
Libertyville, Illinois 60048

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

8 AM-4:30 PM, Monday-Friday

OPERATIONS AND PUBLIC SAFETY

19808 West Grand Avenue
Lake Villa, Illinois 60046

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

6:30 AM-3 PM, Monday-Friday

LCFPD.org

911 emergency
847-549-5200 nonemergency
public safety issues

OUTDOOR RECREATION



INDEPENDENCE GROVE

16400 West Buckley Road
Libertyville, Illinois 60048

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

IndependenceGrove.org

Visitors Center Hours

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

FOX RIVER MARINA

28500 West Roberts Road
Port Barrington, Illinois 60010

847-381-0669

FoxRiverMarina.org

Boat Launch and Marina Hours

For hours and fees, visit our website.

EDUCATION



BESS BOWER DUNN MUSEUM

1899 West Winchester Road
Libertyville, Illinois 60048

847-968-3400 Main

DunnMuseum.org

Gallery and Gift Shop Hours

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

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

RYERSON CONSERVATION AREA

21950 North Riverwoods Road
Riverwoods, Illinois 60015

847-968-3320

LCFPD.org/Ryerson

Welcome Center Hours

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

GREENBELT CULTURAL CENTER

1215 Green Bay Road
North Chicago, Illinois 60064

847-968-3477

GreenbeltCulturalCenter.org

Office Hours

By appointment only

GOLF



COUNTRYSIDE GOLF CLUB

Prairie and Traditional Courses
20800 West Hawley Street
Mundelein, Illinois 60060

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

CountrysideGolfClub.org

THUNDERHAWK GOLF CLUB

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

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

ThunderHawkGolfClub.org

BRAE LOCH GOLF CLUB

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

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

BraeLochGolfClub.org



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Lake County Forest Preserve District
Illinois**

For the Fiscal Year Beginning

July 1, 2018

Christopher P. Morrill

Executive Director



HOW TO USE THIS BUDGET DOCUMENT

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

PROFILE

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

READER'S GUIDE

This section provides overall information to the reader on understanding the document. It includes the Budget Message, Prior Year Achievements, an explanation of the Budget Process, the Budget Accounting Basis, the 2020 Economic Environment, Fund Structure, an explanation of Government Fund Accounting and Financial Policies, including the Budget Development and the Fund Balance Policy.

BUDGET SUMMARIES

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

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

These sections provide a summary for each fund.

OTHER FUNDS

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

CAPITAL IMPROVEMENT PLAN

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

SUPPLEMENTAL INFORMATION

This section provides various statistical tables.

GLOSSARY

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

Reader's Guide



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



We are pleased to present the proposed 2020 Annual Budget which continues to maintain the Lake County Forest Preserve District's strong financial position with a balanced operating budget, sound reserves, long-term replacement funds and moderate debt. The budget provides for appropriate ongoing and preventative maintenance, public safety, and natural resource management for our existing preserves. The proposed budget is the very first calendar year budget in the history of the District. The previous 18-month budget was a transitional budget that covered the period starting July 1, 2018 through December 31, 2019. Comparisons with the current year's 18-month budget will be challenging but possible. Though somewhat static, there have been minor changes in staffing levels, some department restructuring, and a few minor operating and capital changes. Property value changes at this time are unknown however, based on the Property Tax Extension Limitation Law (PTELL) a fairly accurate calculation of tax revenue has been done.

The proposed budget was prepared in accordance with the District's Annual Budget Development Policies and Annual Strategic Action Plan adopted by the Board on June 11, 2019, and is a balanced budget with expenditures not exceeding revenue except where planned use of fund balances will occur, such as for capital projects.

The 2020 Annual District Budget submitted for your consideration and adoption recommends an expenditure and revenue plan that meets the requirements of the 1991 Illinois Tax Limitation Act (Tax Cap). The total proposed budget expenditures are \$62,449,340, which is a decrease of \$71,893,460 (53.5%) from the previous budget. The decrease is due to the change from the previous 18-month budget to a 12-month budget and a reduction in capital expenditures and debt service. With the change from an 18-month budget to a 12-month budget, you would expect a 33.3% reduction when comparing changes from budget to budget if all expenditures were flat year to year.

The Ten-Year Capital Improvement Plan (CIP) is a key planning tool for the Board and staff. The CIP for FY 2020 was approved by the Board on June 11, 2019 and is included in this budget. The 2020 CIP provides a blueprint for upcoming infrastructure improvements to lower long-term operating costs, while addressing long-term existing infrastructure and preserve maintenance needs. Funded capital improvement projects are aligned with the District's mission. The CIP provides a basis for planned assessments and discussions regarding future capital needs, funding options and operational impacts. Individual project detail, located in the Capital Improvement Plan section, contains a description and status of each project and information on the impact of the capital improvements on operating expenditures.

BUDGET OVERVIEW AND HIGHLIGHTS

While preparing this budget the District had to consider several large factors that were outside of its control. Those factors included a change to the State of Illinois's minimum wage law, a change in the Illinois Municipal Retirement Fund (IMRF) retirement systems expected rate of return (affecting the employer contribution rate) and an unknown change in property values. Using the District's long-term financial planning tools to take these factors into consideration played a key role in developing this budget. The proposed operating budget continues to provide the programs and services that further the District's mission and strategic plan much like the previous budget. The budget contains an increase in the operating

tax levy which is partially offset by a reduction in the debt service levy. The combined effect of this change is a 1.2% increase in the overall tax levy. Some of the highlights are listed below:

- The Lake County Forest Preserve District is one of very few forest preserve districts rated AAA by Standard & Poor's. If all recreation districts are considered, we are also one of a handful in the nation rated AAA, out of a total of 250 agency ratings. The proposed budget continues to follow the financial management policies of the District that helped to attain the highest possible bond rating an agency can receive.
- The total FY 2020 budget for the Forest Preserve District is \$62,370,750. The Operating Budget is \$33,668,400 (54%), Debt Service is \$24,517,360 (39%) and the Capital Budget is \$4,263,580 (7%).
- Total property tax revenue budgeted is \$48,979,390, a decrease of \$21.77 million (30.8%) from the FY 2018/19 budget of \$70,752,960. This is due to the prior year being an 18-month budget. The 2019 property tax levy is estimated to be \$11,362,060 (19.0%) below the 2009 levy. The 2019 tax levy is also projected to be 1.2% (\$589,790) above the 2018 tax levy.
- The debt service property tax budget is going down by \$11,266,670 (32.4%). This reduction is the result of coming off of the previous year's 18-month budget. The 2019 debt service tax levy is estimated to be \$6,095 less than the 2018 levy. The District refinanced its 2011 bonds in the current year (2019) for a net present value savings of around \$3 million. The debt service levy for 2019 will remain flat compared to 2018 but will see a reduction of approximately \$230,000 for the 2020 levy.
- Comparing the FY 2018/19 and FY 2020 Operating Budgets, the overall Operating expenditures (excluding debt service) are down by \$17.2 million (33.8%). Because of the change from an 18-month budget to a 12-month budget, a flat budget would show a decrease of 33.3%. The 33.8% decrease reflects the flat or slightly decreased operational budgets of the departments from the prior year. The FY 2018/19 budget also included several one-time consulting projects that are not included in the FY 2020 budget.
- Operating Revenues for FY 2020 are budgeted at \$60,593,960 compared to \$88,289,779 in FY 2018/19. The lower than expected decrease in revenue (31.4% vs 33.3%) is due to several things besides the tax levy. Replacement tax revenue is increasing slightly based on past payments. Land and building revenues are also expected to increase due to managerial changes made to the Greenbelt Cultural Center's banquet facilities. The increase is based largely on rentals already booked for 2020. Investment income is also expected to remain steady in 2020 as a good portion of the District's investments are with two year certificates of deposit or municipal bonds.
- The 2019 proposed tax levy, which will be billed in 2020, is estimated to be 1.2% higher than the 2018 tax levy. This is still \$11.4 million dollars below the District's total tax levy in 2009. In that year, the Forest Preserves portion of the tax bill on a home valued at \$250,000 was \$153.89. With the proposed 2020 budget, the Forest Preserves portion of the tax bill on that same home (assuming it changed with the average change in property values) is estimated to be \$122.99. This is \$30.90 lower than the 2009 tax bill. Comparing the 2019 tax bill to the 2018 bill for this same home would show an increase of \$1.64.

GENERAL BUDGET COMMENTS AND LONG-TERM CONCERNS:

- For the fourth year in a row since the Great Recession, property values for 2018 increased in the County. The 2018 Equalized Assessed Value (EAV) grew by 2.22%. Property values rose in 2017 by 4.43%, by 6.25% in 2016 and by 3.49% in 2015. The District is estimating a 1.5% increase for 2019. Between 2008 and 2014, values fell by 25.7%. 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 levies. Moving forward we remain guarded about the continued increases in property values and low rates of inflation which will impact allowable levy increases under property tax limitation laws. The District will continue its conservative budgeting practices and will use its available fiscal resources wisely in order to do more with less. Now that property values are rising, the tax rate caps and Illinois Property Tax Extension Limitation Law (PTELL) become more important.
- 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 Board to develop budget policies to ensure that the FY 2020 budget is balanced and maintains fund balances above established goals, which will provide protection if other revenue sources decline or the economy goes into a recession. In addition, projections for the following nine fiscal years also show balanced budgets and continuation of a firm financial footing. The proposed budget for FY 2020 is only 8% higher than it was in FY 2008/09, despite substantial increases in District lands, trails and facilities during that time. If adjusted for inflation the FY 2009 operating budget would be \$37,250,500 in 2019 dollars. The proposed FY 2020 operating budget is \$3,582,100 below this at \$33,668,400.
- The reductions in the county-wide EAV between 2008 and 2014 have had a major impact on the District. If the recovery in property values reverses direction, tax revenues for the district will do the same. In order to control expenses, remain prepared and retain our fund balance in accordance with the Board adopted goals, the District's best course of action is to: control costs; carefully consider any new programs or staff (replacements included) before committing resources; identify options for shifting staff and other resources to meet the highest priority needs; analyze new revenue sources; reduce or eliminate maintenance intensive design features in new Master Plans; land bank new acquisitions for the foreseeable future; be conservative in our financial projections; be watchful of the hidden costs of partner driven initiatives and projects; and use our staff's experience to maximize efficiencies while minimizing impacts to our core mission. The District will look for continuous improvement and analyze programs against our mission and strategic directions.
- The economic recovery from the Great Recession has continued for an unusually long period of time. Unemployment rates for the county are currently below State and national averages and the local economy remains strong. Recent market trends and economic indicators have begun to signal a possible slowdown in the national economy in the near future. The District will continue to monitor these indicators and their possible effect on non-tax operating revenues. The reserve balances of the District are strong and would enable the District to weather a short-term economic slowdown.
- Years ago the Board of Commissioners established budget development policies regarding fund balance goals and replacement funds that now provide a cushion against some of the uncertainty related to future tax revenues. Fund balances meet established goals, and as a result of the cost reduction measures implemented, and based upon projections, will continue to meet established goals in coming years with this proposed budget.

- During 2019 the Board of the Illinois Municipal Retirement Fund (IMRF) lowered its expected rate of return on investments of the fund. The rate of return is one of many factors used by IMRF to determine member employers share of retirement funding. They based their decision on current investment trends and industry averages. Lowering this rate will tend to put upward pressure on employer contribution rates going forward. The result will be an increase to the District's contribution by 15.8% for 2020. By using our ten year financial forecasting model, management projected the financial impact of these unfunded costs. This tool gave us the insight to see that these costs would have a significant impact on our operating budget. Since the Illinois tax cap laws do not allow for adjustments for these cost increases, the proposed budget had to be planned to help minimize the current and future impacts of these changes.
- During 2019 the State of Illinois changed its minimum wage law. The change will increase the minimum wage gradually between 2020 and 2025 to \$15.00 per hour. Due to the activities and programs that the District provides, it employs nearly 300 seasonal temporary employees. Many of these employees earn hourly wages that are below \$15.00. The impact of this over the next five years will be significant. Long range projections, developed as part of the District's strategic plan, were used to help plan the proposed budget and future budgets. As a result of this analysis there were no new major operating expenses added to the proposed budget.
- Over the long-term, balancing outside economic influences, State law changes and the operating needs of the District with the PTELL limitations and tax rate caps will continue to be a challenge. The District continues to seek ways to improve efficiencies and reduce operating costs. The impact of outside factors like the minimum wage increase and IMRF contribution rates will continue to pressure the District to find ways to control operating costs. Progress was made during the current year to reduce inefficient and non-essential building assets and to implement other operating efficiencies. These efforts will continue through FY 2020 to provide additional savings in maintenance, operations, capital improvements, utility costs, and security costs.
- Departments again kept their existing operating budgets relatively flat, but submitted over \$2 million in new program requests for the FY 2020 budget. Many of these requests highlight legitimate needs of the District, but because of the tax levy restrictions imposed by PTELL and the impact of IMRF and minimum wage changes they could not be funded. Despite the tight PTELL caps we were able to add a few of those requests. Most of the additions were capital or technology related.
- Several years ago the District completed a strategic planning process. This process resulted in a 100-year vision and five strategic directions on which the District will focus its energy and resources over the next 20 – 25 years. Goals, objectives and metrics to measure the progress and success of this effort were developed. Many of the short-term goals and objectives have been met over the past few years. Some of those included the development of a ten year financial forecasting model and increasing our education program participation rates with local schools to name a few. Beginning in the current fiscal year and continuing into the next, the District will revisit and refine the near term objectives of the strategic plan. This review will include outreach to local and regional organizations and individuals as well as the District's Board of Commissioners to develop new goals and objectives that will not only further the District's strategic plan but will also align them with other regional planning organizations. The budget that we are presenting, which is based on a ten year projection of revenues and expenditures, aligns us with our reserve policy, provides transparency and positions the District to move towards our vision.
- Land acquisition activities and major preserve development activities will decline significantly. In 2008 voters approved a \$185 million dollar referendum to acquire land and develop preserves. The last of these referendum bonds were issued in December 2015 and will be nearly depleted by the end

of FY 2019. At this time, the District does not have any plans to seek another referendum in the short term without additional operating dollars becoming available. New lands and development usually lead to increases in operating expenditures. With District property tax rates at or near their statutory caps and inflation running low, the ability to add additional operating expenses and tax revenues is nearly impossible.

- In 2020, the Preservation Foundation of the Lake County Forest Preserves will begin a fundraising campaign to raise \$20 million for a permanent endowment to support the District's habitat restoration and tree planting activities. Projected revenue from this permanent endowment is currently included in the Capital Improvement Program (CIP), starting in 2029. When the \$20 million goal is met, the endowment fund will provide stable funding for these activities for many years into the future.

STAFF CAPACITY

Staffing levels in the budget continue to decrease from the 2009 level of 304.64 full time equivalents (FTE). This budget reduces the FTE's by 1.62, to 267.13 FTE's. This reduction took place in the Education department. During fiscal year 2016/17 the District began the process of relocating its' museum to the District General Offices in Libertyville. During the construction of the new Dunn Museum a limited term 3.5-year position was added to help with the project. Construction has been completed and the limited term position will conclude at the end of the current fiscal year. This accounts for 1 FTE reduction. The other change, resulting in a .62 FTE reduction, was made during the 2018/19 fiscal year and involved eliminating several temporary part-time environmental education instructor positions to add an additional full-time Environmental Educator.

There are a few structural changes within departments included in this budget. These involve changing division reporting structures within the Facilities, Natural Resources and Operations and Infrastructure (O&I) departments. The building trades division which was included in the Revenue Facilities department will be transferred to the Operations and Infrastructure department. The operational Natural Resources and Youth Conservation Corps divisions will be relocated from the Operations and Infrastructure department to the Natural Resources department. These moves will help improve operating efficiencies.

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 early in the fiscal year; April and May, due mainly to property tax payments being received in June and September. The emergency reserve protects the District from unusual fluctuations in revenues or expenditure needs. Budgeted fund balances are greater than target balances in all cases.

PROPERTY TAX

The District's property tax levy is approximately 2% of the total property tax levy for taxpayers in Lake County. That's two cents for every dollar collected. The District's estimated property tax rate will be \$0.181532 for the 2019 which is a decrease from the 2018 tax rate of \$0.182036. Of the total 2019 tax rate, \$0.094492 is for the six operating funds of the District. The debt service tax levy rate is expected to be \$0.087039.

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. The proposed budget addresses several needs to meet strategic goals, operating and safety and security needs. We will continue to preserve the lands and restore the habitats, provide the trails and facilities and ensure public safety through responsible financial management and reporting.

EXPRESSING OUR APPRECIATION

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



Alex Ty Kovach
Executive Director



Stephen Neaman
Director of Finance



ACHIEVEMENTS

LAKE COUNTY FOREST PRESERVES



Your Lake County Forest Preserves accomplished much throughout the prior budget year. The following achievements are organized by the strategic goals and objectives for which they advance: Leadership; Organizational Sustainability; Conservation; Communication, Education and Outreach; and Public Access and Connections.

LEADERSHIP

The signing of Public Act 100-0470 made it possible for the State to transfer its partial property rights on 258.7 acres of Oriole Grove and Prairie Wolf Forest Preserves to the Lake County Forest Preserve District, in exchange for the 131.1-acre Black Crown Forest Preserve. The Illinois Department of Natural Resources, will manage Black Crown as open space in perpetuity as part of Moraine Hills State Park. Following extensive negotiations on the terms of the transfer, the exchange is imminent.

ORGANIZATIONAL SUSTAINABILITY

The District received two awards for the design of the District's Collection Care and Storage Facility at the General Offices:

- 2018 Illinois Association of Museums Best Practices Award of Excellence in Conservation/Collections;
- 2019 Class II Award – Operational Facility from the National Association of County Parks and Recreation Officials (NACPRO).

Museum staff has started to relocate the off-site collections storage area from Prairie Stream to Pine Dunes Forest Preserve. Off-site collections include large items like vehicles, carriages, and oversized signs that will not fit into the Collections Care and Storage Facility.

In 2018, the Lake County Forest Preserves benefited from donations at every level from individuals, companies, foundations, and government agencies. The Preservation Foundation and the Development Division raised more than \$148,000 for the Annual Fund – including a pledge of \$50,000 over five years from Marshall Field V – and more than \$1.4 million to support District projects and programs. The Foundation also received a \$250,000 endowment pledge, and its first named endowment: the Derek Harms Endowed Fund for Grassy Lake.

Funded projects include the first grant from a Chicago-based Conservation Foundation: a \$750,000 pledge over three years to support the Chiwaukee Prairie Illinois Beach Lake Plain Partnership (Spring Bluff Forest Preserve). Additional grants included \$92,000 to support an invasive species strike team along the Lake Plain; \$77,000 to continue restoration at Greenbelt Forest Preserve, and \$54,000 from Citizens for Conservation to support the smooth green snake reintroduction.

In 2018, the sixth annual Fred Fest was held at Fox River Forest Preserve. Net proceeds from this family music festival were 17 percent higher over the previous year, including more than \$3,000 raised to meet the Illinois Clean Energy Community Foundation's Community Stewardship Challenge Grant for Grassy Lake. The increase in attendance and revenues was due in part to a broader, more comprehensive marketing and media campaign implemented by Public Affairs staff. The third annual Fall Classic at ThunderHawk Golf Club raised more than \$20,000 to support education programs at the District.

Efforts to reduce and eliminate unused buildings continued with the removal of six (6) buildings in 2018-19. This included the removal of approximately 15,401 square feet of building roof area. At the beginning of 2013, the District had 190 buildings with a total roof area of 764,651 sf. At the end of the fiscal year 2018-19, the District will have 133 buildings with a roof area of 582,391 sf.

The District has continued to build and implement a District-wide GIS (geographic information system). In January 2018, an Enterprise GIS roadmap was completed that identified the need for ArcGIS Server technology and to deliver a three-year plan for developing a District-wide integrated and enterprise GIS system. In the Fall 2018, the District installed and configured ArcGIS Server technology and by the Summer 2019, about 90% of the District's existing GIS data and workflows have migrated to the new system. The system currently supports approximately 100 staff from eight different departments and their use of field operation applications (apps). These apps have greatly improved efficiency by allowing staff to add, edit and remove data from the District's GIS system while in the field using a mobile device. New maps and surveys being edited in the field include trail inspections, playground inspections, utility locations, bike patrols, fencing, property corner inventory, bird nesting boxes, volunteer worksite locations, project notifications and targeted vegetation management.

The District received the Government Finance Officers Association Distinguished Budget Presentation Award for the Annual Budget Fiscal Year 2018/19.

CONSERVATION

Ecological 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.

Ecological Habitat Restoration Dashboard

Active management and restoration of natural areas within the forest preserves included:

- Controlled burning of 2,500 acres;
- Seeding of 388 acres of native seed in eleven preserves;
- Planting of 1,992 trees and shrubs on three preserves;
- Enhancing fisheries in eight lakes, including stocking of 8,840 fish at seven preserves;
- Volunteers providing 11,987 service hours in 1,103 natural resource restoration workdays and ecological monitoring projects;
- 31,000 native plants installed at five preserves;
- Collecting of 400 pounds of seed from 311 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 \$185,000;
- Clearing of 788 acres of invasive woody plants from 11 preserves;
- 6,240 acres of herbaceous invasive plant control of 16 invasive plant species at 34 preserves;
- Drain tile investigations at ten preserves totaling approximately 1,200 acres, and hydrological studies at three preserves across 260 acres;
- Awarded grants and assistance totaling \$10,450,500.

mECO

mECO, which stands for mobile ecologists, is a web application developed in-house for monitoring Natural Resources Department activities and restoration impacts within the preserves. mECO is platform independent, meaning ecologists can access it from desktops, tablets or mobile phones. mECO allows users to create/view/edit and report data in the field, greatly simplifying workflows and procedures. It integrates seamlessly with GIS and other robust reporting tools. To date modules of wildlife monitoring, Blanding's turtles monitoring, controlled burning and vegetation monitoring have been developed. Modules for invasive species management, seed collection and disbursement and volunteer activities are planned for the future.

Southern Des Plaines River Woodland Habitat Restoration Program.

Woodland Habitat Restoration continued on 80 acres of oak woodland and northern flatwoods communities at Captain Daniel Wright Woods Forest Preserve and Grainger Woods Conservation Preserve. Since 2012, canopy thinning and removal of invasive woody brush has occurred across 1,414 acres of MacArthur Woods Forest Preserve, Captain Daniel Wright Woods Forest Preserve, Grainger Woods Conservation Preserve and Edward L. Ryerson Conservation Area. This project has occurred in partnership with the Morton Arboretum, which provided assistance with data analysis. 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. A Hydrological assessment and plan was developed for the Grainger Woods and Wright Woods nature areas to remove and repair drain tile to restore northern flatwoods and reduce erosion.

The project was implemented in 2018 and 2019 with funding assistance from the Lake County Stormwater Management Commission's Watershed Management Board program. In 2020 the multi-year project will continue at MacArthur Woods and Captain Daniel Wright Woods Forest Preserves along the Des Plaines River in southern Lake County in 2020

Chiwaukee Prairie Illinois Beach Lake Plain; Spring Bluff Forest Preserve. The District was awarded a \$1,000,000 grant through the Sustain Our Great Lakes Grant Program administered by the National Fish and Wildlife Foundation. This project, which began in 2018, will restore 683 acres of wetland and upland in the Chiwaukee Prairie Illinois Beach Lake Plain (Lake Plain). This project includes clearing of 435 acres of woody invasive brush, eradication of herbaceous invasive species across 248 acres and the collection of baseline data on the invertebrate taxa to understand how insect species respond to restoration in partnership with University of Wisconsin - Parkside. The work of this project will continue through fall 2020, will work across nine properties in Illinois and Wisconsin, eight of which are a part of the Ramsar Wetland of International Importance. In addition, the District was awarded a \$750,000 grant through the Preservation Foundation of the Lake County Forest Preserve District from a private foundation and \$92,000 from the Illinois Department of Natural Resources Coastal Management Program. This work will restore an additional 428 acres of habitat controlling both woody and herbaceous invasive plants, assess the health of state-endangered Blanding's turtle and acquire six additional parcels within the Lake Plain. Lake Plain Project Partners include: the District, Illinois Department of Natural Resources, Wisconsin Department of Natural Resources, Village of Pleasant Prairie, Village of Winthrop Harbor, Zion Park District, Zion Solutions, Exelon Corporation, University of Wisconsin Parkside, Northern Illinois University, The Nature Conservancy, Chiwaukee Prairie Preservation Fund, the Friends of Illinois Beach, and Volunteer Stewards at Fossiland Park and Hosah Prairie.

Southern Lake Michigan Ravines; Fort Sheridan Forest Preserve. The United States Army Corps of Engineers (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 work began in spring 2016. This work is part of the USACE's effort to restore ecosystems and fish habitats across the Great Lakes watershed. Jane's Ravine stream bank stabilization measures were installed in 2017, with additional future work planned. Sedge and forb plant plugs (250,000) were planted throughout the ravines and newly created sand dune habitat. Three hundred trees and shrubs and 30 acres of prairie seed were also planted in 2017. Invasive woody and herbaceous plant control will continue into year three of the five-year federal project (completion due in 2021). Phase II of the project, installing in-water living reef structures received \$18 million dollars of federal support have been designed with implementation planned for 2019-2020.

Fish Monitoring. Fish sampling occurred at 20 locations in 13 preserves. A total of 53 species were recorded, including several listed as endangered, threatened, conservation priority, or species in greatest need of conservation in either Illinois or Wisconsin. Among these uncommon fishes were brown bullhead, banded killifish, central mudminnow, orangethroat darter, Iowa darter, striped shiner, rosyface shiner, and blackchin shiner.

In addition, 590 invasive common carp were removed from Slough Lake at Duck Farm Forest Preserve. This habitat restoration project to improve aquatic vegetation and water quality in this glacial lake is in conjunction with the Lake County Health Department-Lakes Management Unit.

Plant Community Monitoring. Four hundred and nineteen (419) herbaceous plots and 31 permanent monitoring transects were sampled within nine preserves to track vegetation changes over time.

Wildlife Monitoring Program. One-hundred and eight (108) monitoring points in 21 preserves were surveyed during the eleventh year of our comprehensive countywide assessment of wildlife. In 2018, 163 species were documented including 93 species of birds, 9 species of amphibians, 11 species of reptiles, 9 species of crayfish, 20 species of fish and 21 species of mammals. Twenty streams, ponds and lakes were also monitored for fish in 13 preserves resulting in the identification of 53 fish species. Since the Wildlife Monitoring Program began in 2008, a total of 197,904 individual records have been added to the ecological database including 11,055 reptiles and amphibians, 14,150 mammals and 168,408 birds.

Threatened and Endangered Plant Monitoring Program. Staff and volunteer monitors visited 17 preserves to determine the health of over 98 state threatened and endangered plant species. Two hundred eighty rare plant locations were monitored and entered into our ecological database and Chicago Botanic Garden's Plants of Concern Program.

Blanding's Turtle Recovery Project. In 2018, monitoring efforts continued at the Chiwaukee Prairie Illinois Beach Lake Plain as part of the Great Lakes Fish and Wildlife Restoration Act Grant. Monitoring resulted in the capture of a record 341 individual Blanding's turtles including: 142 juveniles, 87 sub-adults and 112 adults. Of the turtle captures, at least 146 (42.8%) were confirmed previously head-started turtles including: 88 juveniles (60.3%), 52 subadults (35.6%) and six adults (2.5%). Since monitoring began in 2004, a total of 699 individual Blanding's turtles have been documented from the Lake Plain. This number includes 364 individuals of wild origin, 311 that were the result of head-starting (296) or nest protection (15) and 24 classified as possible head-starts. A total of 997 turtles have been released as part of a head-starting program, including 101 in 2018, to bring the total known number of turtles that have occurred within the Lake Plain to 1,327. The current population estimate within the Spring Bluff – Chiwaukee Prairie portion of the Lake Plain is estimated at 523 individuals. This is nearly three times the estimate in 2010, when the recovery program formally began and preliminary population viability analysis suggests that recovery efforts are working; the Blanding's turtle population is growing and may be viable.

Smooth Green Snake Recovery Project. In 2018, smooth green snake surveys were conducted in six District sites including Old School, Middlefork, Lyons Woods, Greenbelt, Rollins Savanna and Berkeley Prairie Forest Preserves. In addition, as part of the Barrington Greenway Initiative and a grant from Citizens for Conservation (CFC), Cuba Marsh and Grassy Lake Forest Preserves and CFC sites Flint Creek Savanna and Grigsby Prairie were also surveyed. Fifteen adult smooth green snakes and three juveniles were captured at District sites. No smooth green snakes were encountered in the CFC sites. A total of 67 eggs were collected from Lyons Woods, Old School, Greenbelt, and Middlefork Savanna; these eggs were incubated at the District's wildlife building and the Peggy Notebaert Nature Museum, resulting in 63 hatchlings. Eighteen of these hatchlings (1-2 per clutch) were released immediately to the site of origin while 45 were transferred to Chicago Academy of Sciences/Peggy Notebaert Nature Museum for head starting. In 2018, 22 head starts from 2017 were soft-released for experimental reintroduction at Flint Creek and another 20 head starts supplemented the existing District populations.

Forest Amphibian Recovery Project. A total of 178 wood frog egg masses were observed in MacArthur Woods Forest Preserve during the 2018 field season. To facilitate the establishment of additional populations and compare hatch rates, eight wood frog egg masses were translocated into enclosures in Grainger Woods Conservation Preserve and Edward L. Ryerson Conservation Area. Wood frog hatching success was similar in both Grainger Woods Conservation Preserve and in Edward L. Ryerson Conservation Area both sites had slightly greater hatching success than MacArthur Woods Forest Preserve. Egg mass translocation to these historic wood frog sites will continue in 2019. Spring Peepers, which were experimentally translocated from Elm Road Woods to supplement the MacArthur Woods populations in 2017, have persisted and continued to breed in 2018 with full intensity breeding choruses recorded at two ponds.

Deer Management Program. In 2018, the District conducted deer removals at six preserves (Cuba Marsh, Grant Woods, Independence Grove, Lyons Woods, Middlefork Savanna, and Old School Forest Preserves) and 4 preserve complexes (Lakewood complex, Rollins complex, Ryerson complex, and Wright Woods complex), removing a total of 294 deer. Removals were conducted as part of a 28-year program to mitigate the deleterious effects overabundant white-tailed deer populations can have on ecosystems within a suburban setting. Deer removed during the program added to a long-term dataset to monitor chronic wasting disease (CWD) prevalence among deer populations throughout Illinois. All test results for samples obtained from deer on District properties were negative for CWD. Over 16,000 pounds of venison was donated to 22 charities in Lake County.

Middlefork Savanna Forest Preserve Eradicate Buckthorn Project. In 2016 the District began leading a multi-partner initiative to promote buckthorn eradication within a pilot project area surrounding Middlefork Savanna Forest Preserve. The partnership includes: City of Lake Forest, Lake Forest Open Lands Association, the U.S. Forest Service and the Morton Arboretum/Chicago Region Tree Initiative. Since 2017, the District and partners have removed buckthorn on 110 acres of impacted lands. Approximately 10 acres was addressed in 2019 through direct cost share partnerships with neighboring landowners and homeowners associations, as well as workdays with local schools. This project is funded through generous donations to the District allowing us to offer this service to adjacent landowners. This type of partnership serves as a model for future outreach and a pending grant funding opportunity with the Chi Cal Rivers Fund Grant. Additionally, a landowner survey was developed for the pilot project area to assess the public's views on buckthorn and potential management. The U.S. Forest Service has provided assistance in analyzing the survey results which as guided District staff in the development of a communications plan/strategy (in progress).

Grainger Woods Conservation Preserve. The District controlled woody invasive species and buckthorn on 8.3 acres of the George Covington easement next to Grainger Woods Conservation Preserve. The work on the conservation easement completes and protects the invasive species clearing work done by the District adjacent to and surrounding the easement at Grainger Woods.

Grant Woods Forest Preserve. Restoration of woodland habitat is ongoing at Grant Woods Forest Preserve; clearing 50 acres by District Natural Resource Crews. Herbaceous invasive plant control was completed by District crews across the southern and central portion of the preserve (south of Monaville Road). Seeding of areas cleared will be completed in the fall of 2019.

Grassy Lake Forest Preserve. Volunteers have worked year round at Grassy Lake Forest Preserve to clear six acres of buckthorn in sedge meadow, wet prairie and oak woodland habitats surrounding the high quality wetland. This volunteer work has vastly improved the view of the preserve from trails and roadside and has received much appreciated attention by preserve visitors.

Greenbelt Forest Preserve. An additional 39 acres of woodlands, wetlands and savanna were cleared of buckthorn and other invasive woody species near the Greenbelt Cultural Center.

Captain Daniel Wright Woods Forest Preserve. An additional 67 acres of mesic oak woodlands and flatwoods was cleared of buckthorn and other invasive woody species as well as canopy thinning in the winter of 2018 at Wright Woods and will be followed up by native seeding in fall of 2019.

Cuba Marsh Forest Preserve. In 2018, the District controlled woody invasive species in 15 acres. Volunteers continue to expand invasive plant control adjacent to the high quality Ela Prairie remnant. Friends of the Forest Preserves help clear over five acres of invasive buckthorn.

Lakewood Forest Preserve. Buckthorn and other invasive woody species were removed from 17.5 acres of oak woodlands and wetlands adjacent to Schreiber Lake and the Winter Sports Area, in the southeast quadrant of Lakewood. Native seed installation will occur in the fall of 2019.

Old School Forest Preserve. Restoration of 30 acres of dry mesic woodland was completed at Old School Forest Preserve.

Van Patten Woods Forest Preserve. Restoration at Van Patten continued in 2018 with the clearing of approximately 32 acres of degraded oak woodland/savanna by a contractor. The District continues annual invasive plant control activities across portions of the preserve with a contractor.

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 123 acres in 6 preserves.

Ethel's Woods Forest Preserve. The goal of the North Mill Creek Restoration project at Ethel's Woods Forest Preserve was to remove Rasmussen Lake. The final phase of the dam removal and creek restoration is now complete. Started in 2017, the earthen dam that formed Rasmussen Lake is no longer functional and 1.6 miles of stream with corresponding floodplain have been restored in the former lake bed. With the help of a \$1,000,000, Illinois Environmental Protection Agency 319 Grant the pool/riffle stream will result in better water quality and aquatic habitat than the former lake. In addition, continued restoration of forest/woodland habitat occurred at Ethel's Woods. District Natural Resource Crew cleared 40 acres, removing invasive woody species adjacent to the North Mill Creek corridor.

Active volunteer stewardship is making a difference in multiple forest preserves across Lake County. Three preserves in particular, Grassy Lake, Cuba Marsh and Old School Forest Preserves, host at least one volunteer workday a week; the result is dozens of acres being restored. Empowering volunteers to complete the full range of tasks has led to a greater accomplishment and ownership. Brush pile burning, power tool use, herbicide application, and seed collecting and distribution have helped sustain and expand the program. Thirty-eight volunteers are trained and licensed to properly apply herbicides. Volunteers are actively removing invasive brush at 17 preserves. Sixty-two volunteers are trained to use power equipment and 24 volunteers are trained to burn brush piles. Thirty-eight volunteers have successfully completed the Chicago Wilderness Prescribed Burn Crew member training.

Volunteers donated 2,700 hours to the Native Seed Nursery. Additional help came from a Youth Conservation Corps (YCC) crew, a full-time seasonal employee and a full time Ecological Technician that is funded by the Barrington Greenway Initiative Partnership. Volunteers helped to propagate over 31,000 plants in the greenhouse most of which were planted in nursery beds or wild beds at Rollins Savanna, Grant Woods and Grainger Woods, Wright Woods and Greenbelt Forest Preserves to be used for future seed production. Other plants were utilized as supplemental plug installation along a creek in Ethel's Woods, Cuba Marsh and Grassy Lake Forest Preserves. In advance of 2018 road construction, 8,000 rare and common plants were rescued and moved from the right-of-way along Captain Daniel Wright Woods Forest Preserve and Grainger Woods Conservation Preserve.

Volunteers helped to care, maintain, harvest and clean more than 450 pounds of seed. In addition to the standard collection days within the Nursery, another 13 sites were targeted for seed collection workdays. Two scout projects, recruits from Naval Station Great Lakes and multiple corporations also participated in seed related volunteer activities.

Public Affairs staff worked alongside Natural Resources, Operations and Preservation Foundation staff teams to promote strategic partnerships and broaden awareness and public understanding of large-scale natural resource management and conservation education initiatives, especially among preserve neighbors and visitors.

Public Affairs staff forged a partnership with social scientists at the U.S. Forest Service (USFS) to discuss applicable methods for behavioral change and conservation psychology, teaming up with researchers at the USFS to determine people's perceptions of the trees and aesthetics in the buckthorn pilot area. In 2019, District staff created a "Healthy Hedges" brochure in partnership with the Chicago Region Trees Initiative. The brochure is intended as a homeowner's guide for replanting landscapes where buckthorn removal has occurred. The brochure has been well-received by Lake County residents and the other project partners.

COMMUNICATION, EDUCATION AND OUTREACH

The Youth Conservation Corps (YCC) summer program provided the opportunity for 48 Lake County youth to learn about the environment and develop work and life skills while participating in multiple natural resource management, construction and maintenance projects. Projects included planting native plants at several sites, constructing boardwalks at Ryerson Woods, replacing split rail fencing at four preserves, spreading wood chips on various trails district-wide, and removing buckthorn and other invasive vegetation at numerous locations.

The Bess Bower Dunn Museum of Lake County (Dunn Museum) collaborated with artist Alex Ross to curate an original exhibition *Marvelocity: The Art of Alex Ross*. The exhibit opened at the museum on March 9 and remained open throughout the summer, aligning with the opening of three new popular Marvel movies. The exhibit was overwhelmingly well received and generated much media attention.

The Bess Bower Dunn Museum of Lake County (Dunn Museum) hosted the national touring exhibition *A Celebration of Souls: Day of the Dead in Southern Mexico*.

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

A temporary environmental education instructor position was supported through a donation by ComEd. This position (the ComEd Science Instructor) extended capacity to deliver STEM (science, technology, engineering and mathematics) programs and allowed regular staff time to develop technology enhancements for existing programs.

A new program was developed and offered in coordination with Lake Forest Open Lands Association (LFOLA). Conservation Explorers is a three-week summer program that immerses new 9th grade students in learning about the Lake Michigan watershed and stewardship. This program's goal, including a one-week visit in Michigan, is to provide a continuum of programming for middle school students starting with the District's Science Explorer's in Nature program, continuing through Conservation Explorers and ending with the LFOLA Center for Conservation Leadership program. The District portion of the program was funded, this year, by the Preservation Foundation.

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

The District continued its involvement with the "Go Lake County" walking initiative sponsored by Live Well Lake County, a consortium of organizations working to achieve the highest level of health and wellness for all of Lake County.

Work by the environmental education staff was instrumental in helping Meadowview School in Grayslake be named a Green Ribbon School by the US Department of Education.

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

Environmental educators developed teacher loan trunks, with five different themes. Each trunk provides easy to use curriculum and materials that support classroom teachers in teaching about natural related topics.

Public Affairs staff continue to use social media platforms with great success in promoting every history and nature, golf, and Development Division program and events. The return on investment has been significant, with proven increases in program attendance, golf event participants, revenues, and fundraising efforts following both no-cost Facebook event and posts, as well as inexpensive paid Facebook ad boosts:

- The 2018 edition of the Thanksgiving for Nature Scavenger Hunt hosted 217 attendees, a significant increase over previous years combined. Registration was \$2 for residents and nonresidents. A free Facebook event and post were published, no funds were spent on boosts. Estimating staff time for promotion at one hour, this earned \$434 in revenue over \$23.96 spent for a Return on Investment (ROI) of 1,711%.
- In November 2017, Public Affairs posted to Facebook a 30-second video promoting Adopt-a-Turtle donations for Giving Tuesday. Public Affairs staff spent \$50 to boost the post. At that time, 12 Turtle Champion spots remained. In less than a week on 12/4/17, all spots were filled. At \$120 each, this was \$1,440 in revenue and an ROI of 2,780%.
- On 12/18/18, Public Affairs posted a three-minute video to promote Adopt-a-Turtle donations. We spent \$50 to boost the post. We also posted a 22-second time-lapse of staff working in the Wildlife Care Facility on 1/10/19. In that timeframe, 11 new Turtle Champions donated, some beyond the \$120 threshold. This totaled \$1,795 in revenue and an ROI of 3,490%.

Public Affairs staff continued to promote the public website through *Horizons*, and other print and digital communication outlets. As a result of ongoing promotion of the public website, District non-tax revenues are significantly enhanced, which from the time of its launch on Nov 17, 2014, to July 17, 2019, has generated sales orders valued at \$3,113,533.00. The website presently hosts 2,167 pages of content related to all facets of the District's mission. Additional revenues are generated through marketing and advertising of District golf courses, the Bess Bower Dunn Museum of Lake County, Independence Grove Forest Preserve amenities, merchandising, and other specialty opportunities.

Public Affairs staff maintain more than 2,167 pages of website content (*up from 1,298 pages in 2017*) related to all facets of the District's mission and to FERN, the District's employee intranet. In 2018, 1,322,273 people visited the website. Online sales for program reservations, picnic shelters rentals, permits and gift cards are all processed through the website. From the time of its launch on November 17, 2014, to July 17, 2019, the website has generated a total of 57,078 sales orders valued at \$3,113,533.00. In 2018 alone, the website processed the sale of 13,370 store items which resulted in \$739,140 of online sales revenue. The Preservation Foundation also receives donations through the website. In 2018, the Foundation received 285 online gifts totaling more than \$54,000.

Public Affairs and Development staff continued to promote the Adopt-a-Turtle campaign aimed at increasing awareness and funding for this regionally threatened species. The response to the public relations and fundraising campaign has been overwhelming. Since the program began in June 2016, more than \$50,000 has been raised through the Adopt-a-Turtle program to support the District's Blanding's Turtle Recovery Program, allowing the District to hire seasonal field technicians each summer to carry out important research and monitoring.

Public Affairs staff began the responsive website design (RWD) project and completed the Americans with Disabilities Act assessment of the public website with actionable items that will be implemented into the RWD process.

The Jan 1–Dec 31, 2018, ad value equivalency of media coverage the District received from 1,935 online mentions (an average of 5.3 media mentions per day) totaled \$17.71 million. The highest amount of coverage came from the Chicago Tribune (33%), followed by the Daily Herald (29%).

In December 2018, Public Affairs staff secured a twice monthly guest writer column with the Daily Herald. Since then, 13 articles about the Lake County Forest Preserves have been submitted and featured in the Neighbor section, most on the front page of that section.

In addition, Public Affairs staff pitched to the media the heroic action taken by Ranger Brad Ehrhardt to rescue a baby who had stopped breathing. Media campaigns were held around the opening of the new Dunn Museum and its first special exhibition *Marvelocity* and all related programs and events; the reopening of Fort Sheridan Forest Preserve; saving the endangered Blanding's Turtle and funding the turtle hatchling program; restoration and public access efforts at Ethel's Woods; extensions of the Millennium Trail; the change of name and pricing for the concerts at Independence Grove; and the Fred Fest event.

Public Affairs staff also tracked and recorded all social media and news media coverage, and fielded thousands of reporter and general public inquiries, related to the cancellation, reinstatement and second cancellation of the Civil War Days event.

Throughout 2018 and part of 2019, Public Affairs staff took advantage of the use of videos to promote the District brand, message and strategic plan objectives. Staff significantly expanded the inclusion of video in the District's social media messaging, especially Facebook, from 18 videos in 2016 to 84 videos as of July 2019, including live streaming video to Facebook from the Maple Syrup Hikes, the Blanding's turtle release, summer activities at Independence Grove, summer camps, and opening day for the Dunn Museum and other events/programs.

To improve the way staff shares information on projects and work occurring on District lands, a new Interactive Project Notification System was launched in the spring 2019. The GIS-based system uses multiple web applications for entering, viewing, searching, editing, and monitoring District projects. Projects include public access, natural resource, infrastructure and facility improvements and others performed on District property by staff, partner agencies, licensees and other entities. The Project Notification System improves staff efficiency by making the information immediately available for staff to access from their desk and remotely with a mobile device. Future improvements include developing an option to share this information with the general public through the District's website.

The District Ranger Police assisted and trained with many Lake County Police and Fire Departments during the year to build cooperation and plan for crisis situations. The Ranger Police received many thank you letters for assisting other departments during the year. These letters included appreciation for homicide case assistance, support on major accidents, searches, crimes, and community events like Shop-with-a-Cop and Bark in the Park.

The District Ranger Police continue work with the GIS Analyst to create a program in GIS where officers can maintain their activity logs through the use of the District smart phones. The GIS based electronic log will allow the Department to track daily activities and reduce the volume of calls to dispatch; this would reduce the fees charged by the County of Lake for dispatching services which are based on the number of calls generated.

The District Ranger Police staff attended over 1,500 hours of law enforcement focused education and training opportunities that included; crime scene technician, juvenile officer, law, investigations, field training, crisis intervention, conflict management, de-escalation, and leadership/management. All sworn personnel completed the mandated training outlined in the Police and Community Relations Act.

The District Ranger Police continued trail courtesy checkpoints, safety notifications, and ordinance education where officers interact with the public and provide trail courtesy and etiquette cards, information about District ordinances, and crime safety tips. The programs are provided in areas of the preserves where issues have arisen or have been reported to the District. The programs have received good reviews from trail users.

The District Ranger Police patrolled the trails and preserves by bicycle, off-road electric vehicle, Public Safety vehicles, and on foot to prevent crime and protect the District. The use of proactive problem oriented policing (POP) and community oriented policing strategies (COPS), combined with de-escalation techniques has led to a low crime rate in the District and to the success of officers managing interactions with no use of force incidents occurring during the year.

The District's *Horizons* magazine is written, designed and produced by Public Affairs. The following articles were featured in the 2018-19 issues to date. The Daily Herald featured many of these *Horizons* stories on the front page of their Neighbor section throughout 2019:

- **Summer 2018:** a five-page feature on the new Dunn Museum, and a news item on the Middlefork bridge National Association of County Parks and Recreation Officials (NACPRO) award.
- **Fall 2018:** a three-page feature on encouraging the regeneration of oaks, a two-page article on our buckthorn eradication program, and a two-page feature on the education hawk turning 30 years old.
- **Winter 2018:** a three-page feature on the evolution of the Ethel's Woods restoration and preserve improvement project, and a two-page feature on Raven Glen Forest Preserve.
- **Spring 2019:** a five-page feature on digital mapping and our use of GIS technology.
- **Summer 2019:** a three-page feature on the work of our operations crews, a two-page feature on Ray Lake Forest Preserve, and a news feature on the rusty patched bumblebee conservation effort.
- **Fall 2019:** a three-page feature on the history of Fort Sheridan, a two-page feature on the landscape design and restoration work at Fort Sheridan Forest Preserve, and a news feature on the Green Youth Farm.

PUBLIC ACCESS & CONNECTIONS

The District continued its efforts to maintain and care for existing facilities that serve an estimated three million visitors a year, including: more than 204 miles of trails, 34 picnic shelters, nine playgrounds, nine canoe launches, four dog exercise areas, four golf courses, three youth camp areas, the Greenbelt Cultural Center, Independence Grove Forest Preserve, the Bess Bower Dunn Museum of Lake County and the Edward L. Ryerson Woods Conservation Area Welcome Center, along with numerous other smaller amenities.

With fourteen transactions, the Lake County Forest Preserves added more than 115 acres at seven different locations: Pine Dunes Forest Preserve; Fourth Lake Forest Preserve; Wadsworth Savanna Forest Preserve; Rollins Savanna Forest Preserve; Greenbelt Forest Preserve; Almond Marsh Forest Preserve; and Duck Farm Forest Preserve. 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 30,966 acres, with an additional 13 acres under contract for a closing by 2022 at Sequoit Creek Forest Preserve.

Lands Preserved

Greenbelt Forest Preserve. The District exchanged more than 1.5 acres of road frontage to the Lake County Division of Transportation for a 0.2-acre parcel at the corner of 14th Street and Green Bay Road, as well as an improved trail connection to Dugdale Road that will extend south to the planned traffic circle at 14th Street.

Almond Marsh Forest Preserve. A small road vacation on the west side of Almond Marsh helps protect the Almond Marsh Nature Preserve and the adjacent Rhyon Land and Water Reserve.

Fourth Lake Forest Preserve. With a series of four small-acreage acquisitions and two road vacations, the District protected nearly three acres of Lake County and Advanced Identification Wetlands and Buffer near the Fourth Lake Fen Nature Preserve. The parcels were located near an area near one of the rarest native plant community types in the Midwest, the calcareous floating mat. A state-wide Illinois Natural Area Inventory completed in 1978 found just 175 acres of this type in Illinois.

Rollins Savanna Forest Preserve. A small acquisition of wetlands was protected along Route 83 with a direct connection to existing wetlands throughout the preserve. Purchased for just \$1.00, the acquisition highlights the close cooperation between the District and Lake County, which had obtained title to the property years ago when its owner failed to pay the property taxes.

Wadsworth Savanna Forest Preserve. The District purchased a 9-acre parcel on the east side of Wadsworth Savanna that included a 0.8-acre ingress-egress easement to Kilbourne Road that simplifies the District's access to the portion of the Preserve east of the Soo Line Railroad tracks, which includes portions of the Wadsworth Prairie Nature Preserve and Buffer.

Duck Farm Forest Preserve. Through close collaboration with Lake Villa Township, the District acquired three-quarters of an acre of Advanced Identification (ADID) Wetlands and Buffer from the Township at no cost, and then passed an Ordinance vacating more than half an acre of unbuilt road right-of-ways to protect even more wetlands.

Sequoit Creek Forest Preserve. In an example of structuring a transaction to accommodate the seller, the District executed a contract in late 2018 for 13.3 acres of ADID Wetlands and Buffer. The District placed the acquisition funds, and the seller placed the deed, into an escrow account that will be closed by the end of 2022, or earlier if the seller decides to accelerate the closing.

Pine Dunes Forest Preserve. In the largest acquisition, the District acquired 88.3 acres of property containing ADID Wetlands and Buffer, extensive Lake County Wetland Inventory wetlands, and upland areas that will complement the existing portions of the Preserve, preserving good habitat for grassland birds and other species. Located along the Tollway where it veers east just before it crosses into Wisconsin, the protection of the property will maintain the scenic views Lake County is famous for.

An Interactive Trail Map was launched on our website in July 2017 that consolidated GIS information from the County and the District in one location and provides efficient and easy access for the staff and the public. The Interactive Trail Map is an efficient way for the District to communicate information to the public on trails, amenities and activities on District land. Since its inception, the **Interactive Trail Map has received over 160,000 views**. Viewership has continued to grow due to the added promotion on social media, e-news and on the District's website.

Additional refinements and updates were completed on the interactive controlled burn, underpass status and winter sports activity status applications. In addition, **new interactive maps have been developed that provide the status of the Fox River Marina, activities at Independence Grove and the location of the District's volunteer opportunities**. These maps and applications have proved to be a valuable and efficient tool for communicating activities and notices among staff and the public.

In partnership with the Lake County Division of Transportation (LCDOT), restoration of over 60 acres of former agricultural fields and the construction of 1.1 miles of new crushed stone trails were completed as part of **LCDOT's wetland mitigation bank project at Buffalo Creek Forest Preserve**. The District received over \$1.0 million in public access and natural resource restoration improvements and wetland mitigation credits.

Construction was completed for the **new Dog Exercise Area at Waukegan Savanna Forest Preserve**. The project incorporated new accessible design standards making it easier for people of all ages and abilities to enter and access to main amenities of the new facility.

Construction was completed for the **Gurnee trail connection at Rollins Savanna Forest Preserve**. The project is part of an overall effort to connect the Village of Gurnee, Grandwood Park and other unincorporated areas to the existing trails at Rollins Savanna and the Millennium Trail. This trail connection is approximately 0.5 miles and connects the existing preserve trails to the lighted intersection of Dada Drive and Illinois Route 45 and the Village's existing bike path.

As part of the development of the **Lakewood Master Plan**, two concept plans were completed and presented to the public at an open house in September 2019. The concept plans identified public access and habitat restoration opportunities throughout the Preserve. It is anticipated that a final Master Plan will be presented to the District Board for approval in November 2019.

As part of the initial phase of the **Oriole Grove Master Plan**, a comprehensive analysis was completed on the existing natural resources, existing public access features and surrounding land uses that will serve as a guide for the planning and concept development. It is anticipated that a public open house will be scheduled in fall 2019.

The District completed construction of the first phase of the **Everett Road Trail** in the summer 2018. It is anticipated that the second and final phase will be substantially completed in late 2019 by LCDOT as part of their road resurfacing project. When fully complete, this trail will provide a needed connection linking the Village of Lincolnshire and LCDOT bike paths to the Captain Daniel Wright Woods Forest Preserve and the Des Plaines River Trail.

Construction for the **trail connecting Lyons Woods and Waukegan Savanna Forest Preserves** was completed in the summer 2018. The District partnered with the Waukegan Park District, the City of Waukegan and the Waukegan Township Highway Department to complete this 2.4 mile section between Lyons Woods and Greenbay Road which received \$2.0 Million in federal funding assistance.

In the summer 2018, construction was completed 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 2018 and 2019, the **District planted 266 native trees, 395 native shrubs and 6,200 herbaceous perennials** within or adjacent public access improvement projects at 12 forest preserves including: Grant Woods, Grassy Lake, Greenbelt, Fort Sheridan, Independence Grove, Lakewood, McDonald Woods, Middlefork Savanna, Edward L. Ryerson Conservation Area, Waukegan Savanna, Rollins Savanna and Cuba Marsh Forest Preserves and the General Offices.

As part of an **Intergovernmental Agreement** and the planned improvements to Cedar Lake Road, the District partnered **with LCDOT** to complete the **construction of a ¾-mile multi-use trail connecting the existing trails at Nippersink Forest Preserve to the intersection of Route 120 and Cedar Lake Road**, remove approximately 6.3 acres of impervious surfacing and fully restore the former RV sales and storage facility with native landscaping. The District received over \$1.1 million in public access and site restoration improvements.

The first phase of **master plan improvements at Fort Sheridan Forest Preserve** were fully completed in late summer 2019. Enhancements included a new entrance drive and parking lot, improvements to the existing asphalt and grass trails, two evaporator toilets and two scenic overlooks.

The **public access improvements at Ethel's Woods Forest Preserve** were completed in the fall 2019. Improvements included a new entrance and 25-car parking lot, evaporator toilet, 1.5 miles of new crushed stone trails and three scenic overlooks.

Phase I engineering has been completed and phase II engineering is 50% complete for the **Millennium Trail connection at Ethel's Woods and Raven Glen Forest Preserves**. This project includes a 0.75 mile section of trail and a tunnel under U.S. Route 45 connecting Raven Glen and Ethel's Woods. In February 2019, the District applied for federal funding assistance through the Congestion Mitigation and Air Quality Improvement program administered through Illinois Department of Transportation. If successful, the funding assistance will provide nearly 80% of the construction and phase III engineering costs.

The **trail and observation structure at Spring Bluff Forest Preserve** were completed in the summer 2019. The project included the conversion of the existing 22-foot wide asphalt road to a 14-foot wide crushed stone trail and construction of a steel observation platform for viewing wildlife and native landscape restoration work that was completed by the District and several partners. The project received over \$263,000 in funding assistance through the Open Space Land Acquisition and Development program.

A preliminary engineering and trail routing plan has been completed for an extension of the **Middlefork Trail and Greenway through Prairie Wolf Forest Preserve**. The plan included the section of proposed trail between Old Mill and Old Elm Roads and the work included preparation of a topographic survey, wetland identification, drainage analysis and preliminary trail design. The routing plan will benefit current and future restoration planning for that area of Prairie Wolf.

In 2017 an Intergovernmental Agreement was executed with the Metropolitan Water Reclamation District of Greater Chicago (MWRD) and the Village of Buffalo Grove for the expansion of the existing flood control reservoir, construction of **public access improvements and natural resource restoration at Buffalo Creek Forest Preserve**. In exchange for allowing the reservoir expansion, MWRD will construct 1.7 miles of new crushed stone trails, seven new boardwalks, two scenic overlooks, plant over 1,000 native trees and restore over 45 acres of District land. The District will receive over \$3.5 million in public access and natural resource restoration improvements. It is anticipated that the project will be substantially complete by late 2019, which will signal the start of a three-year maintenance and monitoring period.

In 2017, an Intergovernmental Agreement was executed with the Illinois Department of Transportation for the **construction of a 0.8 mile section of the Millennium Trail associated with IDOT's planned relocation of U.S. Route 45 and the Millburn Bypass project adjacent McDonald Woods Forest Preserve**. Additional project improvements include an extension of a shared use-path along the south side of Grass Lake Road from Route 45 to McDonald Woods and the recently completed Grass Lake Road underpass. The entire project is scheduled for completion in late 2019.

Engineering and permitting have been completed for the **Millennium Trail extension through McDonald Woods Forest Preserve**. This 0.2 mile extension will link the existing Preserve trails to U.S. Route 45 and the section of Millennium Trail being constructed by Illinois Department of Transportation as part of the Millburn Bypass project. Construction is currently scheduled to begin in spring 2020.

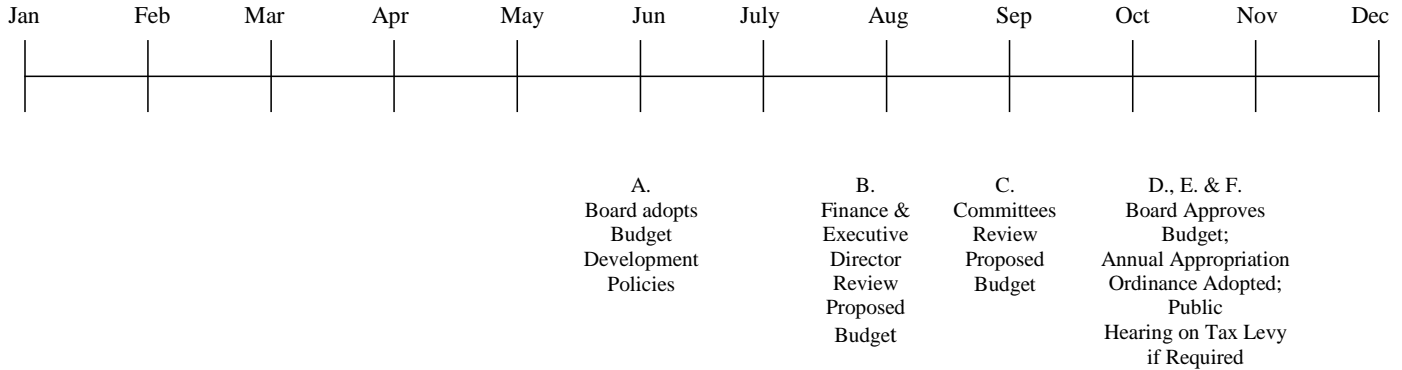
In 2018, an **Intergovernmental Agreement (IGA)** was successfully negotiated **with the Village of Third Lake to provide gravel surfacing** over an existing 0.25 mile section of grass trail connecting Lake Avenue to the existing trails **at Rollins Savanna Forest Preserve**. As part of the IGA, the District's construction crews will provide the labor, materials and equipment to complete the work and the Village will reimburse the District for construction costs up to a maximum of \$30,000. District crews completed the work in early summer 2019.

In September 2018, an **Intergovernmental Agreement (IGA)** was successfully negotiated **with the Village of Lindenhurst to construct a 370 lineal foot section of gravel trail** connecting a portion of the Village to the District's existing trails **at Hastings Lake Forest Preserve**. As part of the IGA, the Village purchased a vacant residential lot to accommodate a portion of the planned trail, the District's construction crews will provide the labor and equipment to complete the work and the Village will reimburse the District for material costs up to a maximum of \$19,450. It is anticipated that the trail construction will be completed by late fall 2019.

Improvements were made at Rollins Savanna Forest Preserve to replace the septic system serving the bathroom building and seed nursery and repave the nursery and public parking lot.

Public Affairs staff promoted public awareness of several projects listed on the District 10-year Capital Improvement Plan, with special focus on the relocation, rebranding and opening the new Dunn Museum, the reopening of Fort Sheridan Forest Preserve, several Millennium Trail additions, dog park improvements, Spring Bluff wildlife observation tower, Lyons Woods and Nippersink trail connections, Ethel's Woods restoration and public access improvement, Middlefork Savanna buckthorn pilot project, and master plan improvements at Lakewood Forest Preserve, through media relations, LCFPD.org, *Horizons*, social media channels, and e-newsletters.

BUDGET PROCESS



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

BUDGET ACCOUNTING BASIS

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

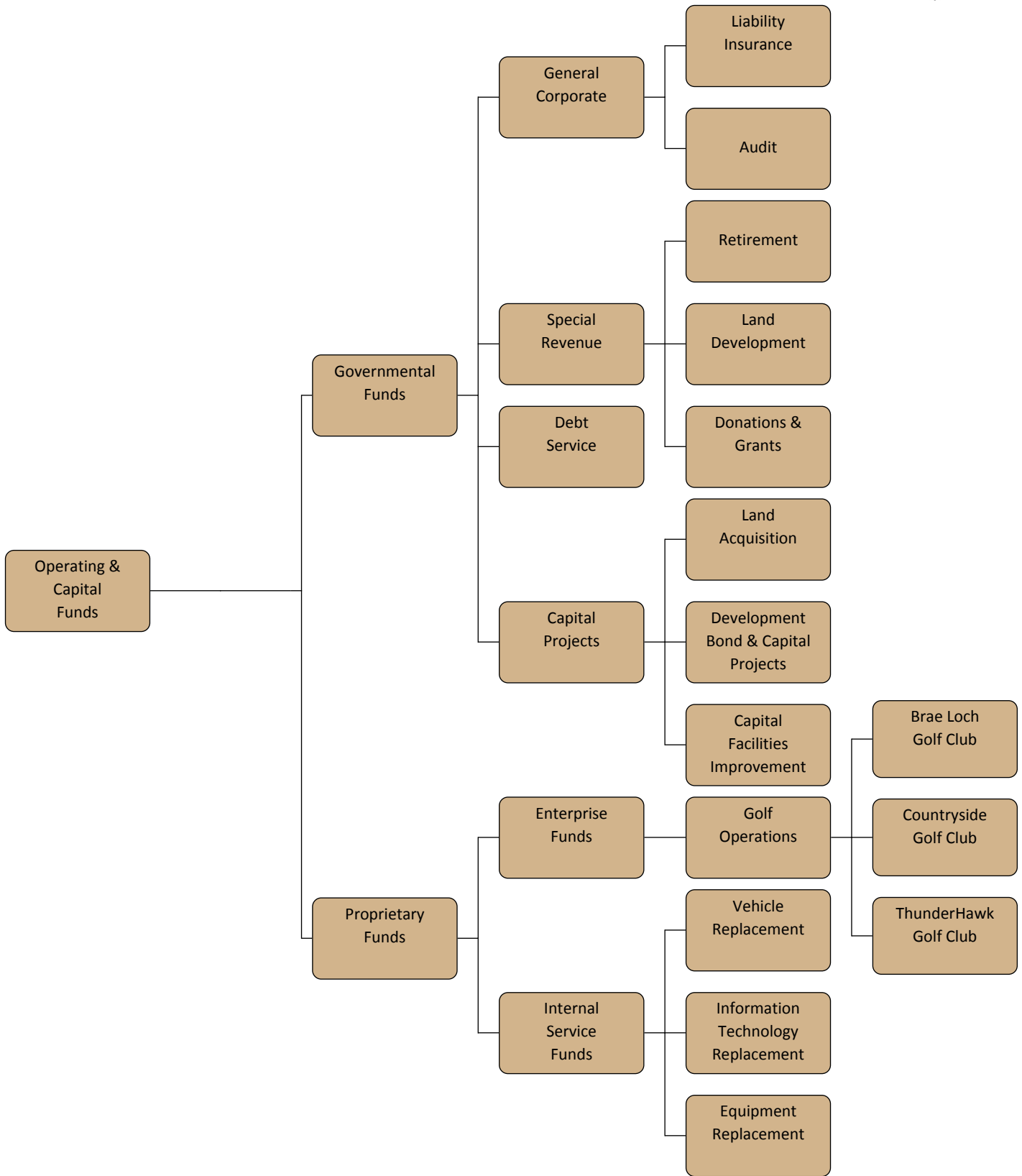
2020 ECONOMIC ENVIRONMENT

The economic recovery from the Great Recession has continued for an unusually long period of time. Unemployment rates for the county are currently below State and national averages and the local economy remains strong. Recent market trends and economic indicators have begun to signal a possible slowdown in the national economy in the near future. The District will continue to monitor these indicators and the possible effect they could have on non-tax operating revenues. The reserve balances of the District are strong and would enable the District to weather a short-term economic slowdown.

The 2018 Equalized Assessed Valuation (EAV) increased for the fourth year in a row by 2.22% from the previous year. The District is currently using an estimated 1.5% increase in property values for 2019. During the period between 2008 and 2014, property values had declined by 25.7%. As the third largest county in the state, Lake County has a market valuation of \$78.0 billion.

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

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 five years. The District by practice establishes an annual budget. Unused balances of fund projects are closed to fund balance at year-end and re-appropriated in the subsequent fiscal year. **Source of funds:** property tax levy, investments earnings and grant funds.
 - **Donation and Grant Funds:** The Donation and Grant Funds are used to account for assets held by the District in a trustee capacity, and are accounted for essentially the same as governmental funds. **Source of funds:** grants, donations and investment earnings. The District’s individual Donation and Grant Funds fall into the following funds:
 - The **Youth Conservation Corps (YCC) Fund** is used to account for revenue donated by private organizations to fund the cost of providing wages to YCC participants and conservation projects as approved by the Board.

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

PROPRIETARY FUNDS

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

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

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

Fiscal Year 2020 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.

- 1.2 *Continue to maintain a high standard of accounting practices.***
 - 1.2.1 Maintain records on a basis consistent with accepted standards for government accounting.
 - 1.2.2 Implement new Governmental Accounting Standards Board pronouncements as they become effective.
 - 1.2.3 Continue the practice of using interest earnings from Land Acquisition bond proceeds for costs related to land acquisitions and interest earnings from Development bond proceeds for costs related to improvement projects.
 - 1.2.4 Designate fees received from easements and land sales for land acquisition, access purposes and infrastructure efficiencies.
 - 1.2.5 Designate funds received for restoration or capital improvements to be used for that purpose.

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

- 1.4 *Ensure adequate funding necessary to maintain preserves in a clean and safe manner.***
 - 1.4.1 Land bank newly acquired preserves to minimize additional maintenance and public safety costs until additional property tax revenues or alternate funding sources are available.
 - 1.4.2 Explore and execute efficiencies to reduce costs of maintenance and operations for existing preserves and facilities.
 - 1.4.3 Invest capital funds on improving, replacing or removing aging and inefficient infrastructure.
 - 1.4.4 Reduce total building square footage and maximize use of remaining buildings.
 - 1.4.5 Ensure operational dollars are in place before moving forward with new development and restoration projects.
 - 1.4.6 Establish 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.
- 1.8 *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 2020 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 2020, training requests should focus on those opportunities available online or offered locally to avoid transportation and lodging costs.
 - 2.1.4 Requests for professional certifications, required licenses, and related training shall be submitted under a separate account entitled "Certifications and Education" as part of the budget review process. Online and locally available certification opportunities should be utilized before those requiring transportation or lodging costs.
 - 2.1.5 Funds must be included in the appropriate line item for Equipment Replacement Charges, I.T. Replacement Charges, and Vehicle Replacement Charges. The annual charge for equipment is based on the current replacement cost and expected life cycle for the equipment.

- 2.1.6 Requests for capital equipment must be accompanied by justification. Capital equipment requests should be ranked in order of priority to indicate which requests are most important to Department operations. Requests for capital outlay should be limited to those items necessary for new facility operations, safety, maintaining current or implementing new service demands, productivity improvements, and cost-effectiveness, or those with revenue producing benefits.
- 2.1.7 Budget submissions should be consistent with the District Strategic Plan goals and objectives.
- 2.1.8 Submission schedule: The Budget Calendar for the budget process will be distributed by the Finance Department.
- 2.2 Expenditures will not exceed anticipated revenue. Adequate cash flow requirements will be maintained. Unrestricted fund balances for the General Corporate Fund, the Liability Insurance Fund, and the Land Development Fund may be used to balance the budget within each respective fund if necessary, after providing for cash flow requirements, and a fund balance as outlined in Section 5 Fund Balance Reserve.
- 2.3 Unrestricted fund balance in the General Corporate Fund, in excess of the fund balance policy, may be transferred to the IMRF Fund as needed for cash flow requirements, or fund Capital Improvement Plan projects (CIP with an emphasis on improving or replacing aging or inefficient infrastructure to reduce long-term operating costs and address deferred maintenance issues).
- 2.4 Unrestricted fund balances are maintained to avoid cash flow interruptions; generate interest income; reduce the need for short-term borrowing; assist in maintaining the District's current AAA Standard & Poor's and Moody's ratings for investment-grade bonds; provide for unanticipated expenditures or emergencies of a nonrecurring nature; and meet unexpected increases in service delivery costs.
- 2.5 In developing budget requests, each department should seek to improve productivity, organizational effectiveness and efficiency through cost avoidance methods, cost benefit analysis thorough evaluation and identification of activities that can be reduced, eliminated or consolidated and contracting for services where feasible and more cost-effective. In Fiscal Year 2020, 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 Policy Ordinance and will not cause the aggregate for that category of expense to exceed the appropriated amount.

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

3. REVENUE POLICIES

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

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

4. PERSONNEL SERVICE COSTS POLICIES

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

4.1 *Base Salary*

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

4.2 *Performance Salary*

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

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

5. RESERVE FUND BALANCE POLICIES

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

FINANCIAL MANAGEMENT POLICIES

Financial Management Policy – Debt Policy

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

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

Financial Management Policy – Budgetary and Financial Control Policy

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

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

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

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

Fiscal Year 2020 Strategic Action Plan Areas of Focus:

Leadership

1. Land Management

- 1.1 The District will initiate and coordinate innovative projects that improve the resiliency and health of the land and waters of Lake County (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 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 health and wellness benefits of the preserves 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.
- 2.5 The District will continue to improve on its safety culture.
- 2.6 The District will maintain professional training and required certification of staff with a focus on leadership, retention and succession planning.

3. Expand Non-Tax Resources

- 3.1 Provide opportunities that allow volunteers to contribute in a variety of meaningful ways by providing 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 Continue to assertively pursue federal and state grants, 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 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 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.
- 2.4 Analyze and minimize long-term operating, maintenance and management costs of proposed projects, existing sites, facilities and infrastructure.
- 2.5 Seek outside funding opportunities or other cooperative partnerships for planning, restoration and improvement projects that have been identified as District needs when benefits to the District exceed costs of coordinating such partnerships.
- 2.6 Make data driven decisions for the appropriate level of access and ecological restoration improvements.
- 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.
- 2.8 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.
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 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.
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 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. ***Execute facility assessment program.***
 - 6.1 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.
 - 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 historical significance and a fiscally responsible public benefit to restoring or preserving them. Continue to identify unneeded and underutilized structures for salvage and removal.

7. *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.*
8. *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.*
9. *Deliver prompt, responsive, quality public safety services.*
10. *Continue to enhance non-tax revenues through marketing and promotion of District's golf courses and other revenue-generating facilities.*
11. *Design new or renovated facilities for future energy efficiency and environmental sustainability.*
 - 11.1 Continue to do audits or assessments, including cost recovery analysis for District buildings to identify potential energy efficiency projects.
 - 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 10-Year Capital Improvement Plan.
 - 11.3 Continue to follow Green Fleet Policy.
 - 11.4 Implement components of a plan to reduce the District risk exposure and incident rate.
12. *Continue developing strategic partnerships that consider and protect the long-term interests of the District and improve overall health of the landscape.*

Conservation

1. *Protect Wildlife 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 GIMS that will provide enhanced habitat for a variety of animals and plants.
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
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 Develop partnerships to remove European Buckthorn from Oak Ecosystems throughout Lake County.
 - 3.3 Identify and prioritize potential preserves that would support a 1000-acre oak woodland ecosystem.

- 3.4 Continue to plant native trees and shrubs in both natural and day-use areas to enhance the natural and urban forest canopy.
- 3.5 Continue 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 Forest Preserves to serve as buffers from adverse impacts and minimize inholding boundaries when possible.

5. *Save New Large Preserves*

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

6. *Protect Against Flooding*

- 6.1 Preserve land along streams, rivers, lakes and wetlands to give floodwaters a place to go, to reduce flood damage and improve water quality.
- 6.2 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 protection practices, improve water quality and supply, encourage the utilization of green infrastructure and implement place-based resolutions for flood 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 health of natural habitats, enhance biodiversity, and protect 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.
- 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, water quality, flood reduction, climate resiliency and other public benefits that Forest Preserves and other natural lands and waters in Lake County and the region provide.

- 8.5. Design and manage landscaping within public use areas to utilize native species and to provide buffer zones for natural habitat areas.
- 8.6. Remove 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 restored areas.
- 8.8. Continue native 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 endangered, threatened and rare animal population.
- 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 to row crop farming as an interim land management tool.

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.
- 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 wildlife nuisance animal management efforts.
- 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 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 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 most efficient use of public affairs resources, and stay ahead of communication trends.
 - 5.2 Provide public information about District's land acquisition goals and capital improvement needs and accomplishments.
 - 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.
 - 6.2 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, other digital networks and programming, to increase revenue from ecommerce sales and to grow the District email lists and continue to expand targeted email promotion. Follow 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.
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 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, 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.
2. ***Provide Trails, Greenways, Scenic Vistas, Open Spaces, River and Lake Access***
 - 2.1 Complete the construction of sections of the District's regional trail system that are funded in the CIP and plan and prepare future trail sections for implementation when funding is available. Evaluate opportunities to include underserved and economically challenged areas of the county into the District's regional trail system.
 - 2.2 Provide public access to inland lakes, rivers and streams where applicable.
 - 2.3 Preserve, where appropriate, remaining undeveloped lakefront and riparian land.
 - 2.4 Continue to work with partners to plan and implement the county's network of regional trails and greenways.
 - 2.5 Continue to manage the Des Plaines River Water Trail by, clearing of logs and debris, maintaining canoe/kayak launches and actively supporting the volunteer River Stewards program.
 - 2.6 Complete the analysis and review of the District-wide wayfinding trail system and develop design plans, procedures and standards for future signage. Begin implementation of the new system based on identified priorities.
 - 2.7 Maintain the District's interactive trail map and expand use of 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 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 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.
- 3.4 Complete an analysis and study of nature play areas and identify locations within the District holdings for potential play areas.

4. *Create New Open Space*

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

Budget Summaries



SUMMARY
2020 Budget



LAKE COUNTY FOREST PRESERVES

Tax Rate	2017 Levy: .187	2018 Levy: .182	2018 Levy: .182	Estimated 2019 Levy: .181
	FY 2017/18 Actual	FY 2018/19 Budget	FY 2018/19 Estimate	FY 2020 Request

Where Revenue Dollars Come From

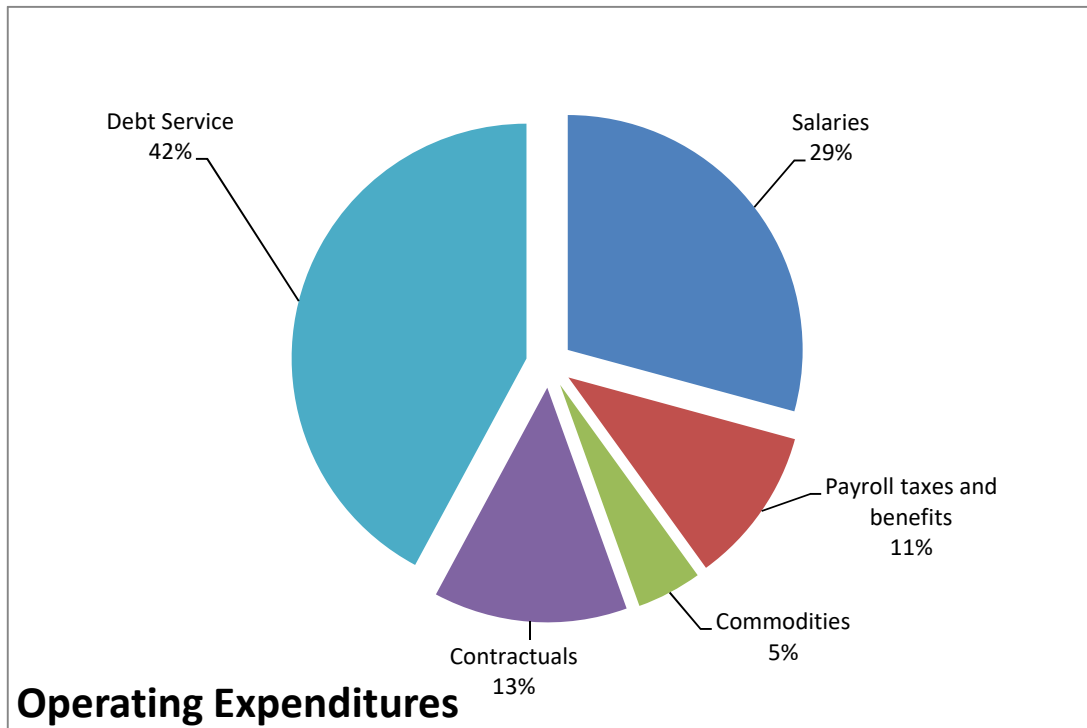
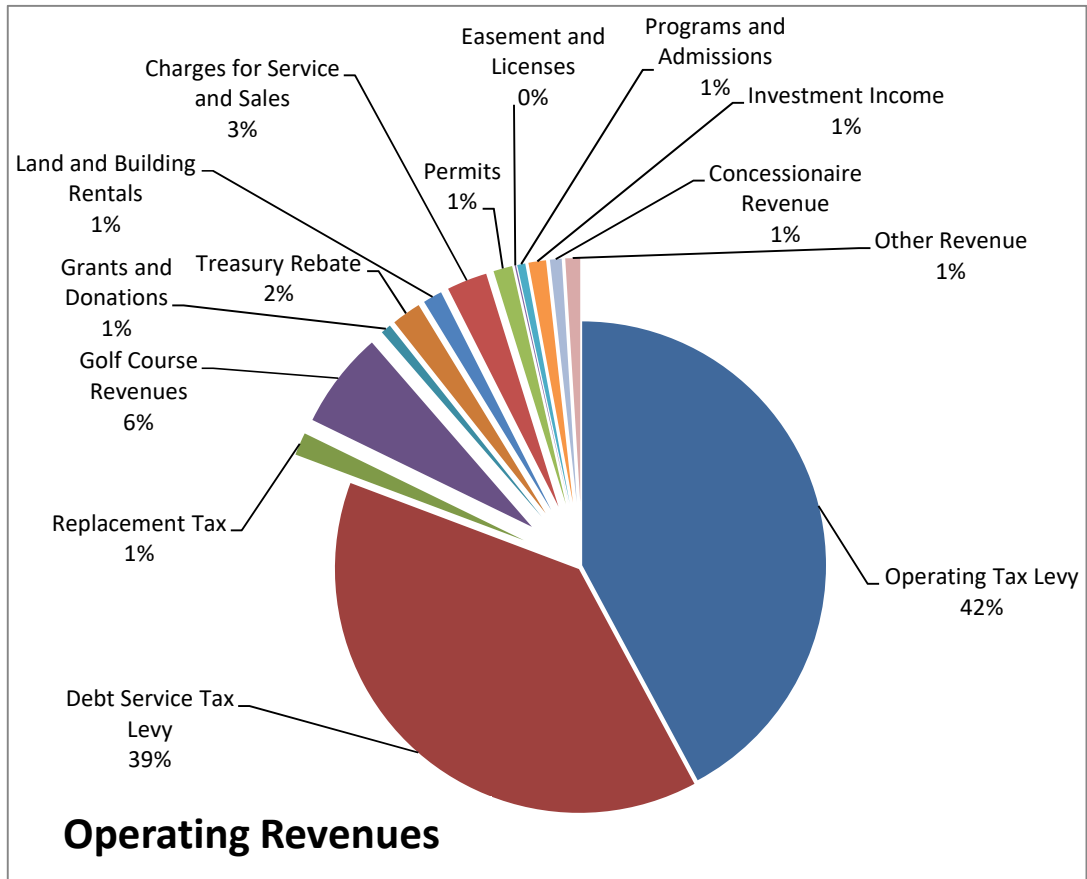
Property Taxes	\$51,361,001	\$70,752,960	\$69,449,550	\$48,979,390
Replacement Tax	869,664	1,100,000	1,143,000	900,000
Golf Course Revenues	3,565,088	6,226,470	5,459,590	3,894,050
Grants and Donations	1,981,205	767,883	3,846,865	421,430
Treasury Rebate	1,202,456	1,797,890	1,797,890	1,182,370
Land and Building Rentals	825,439	1,019,126	1,370,870	773,640
Charges for Service and Sales	1,476,051	2,311,860	2,182,360	1,619,180
Permits	763,831	1,101,950	1,037,040	762,650
Easement and Licenses	76,615	66,680	89,530	50,490
Programs and Admissions	280,108	589,260	425,100	324,650
Investment Income	984,047	941,180	1,595,330	702,180
Concessionaire Revenue	492,749	760,000	760,000	475,000
Other Revenue	1,673,776	854,520	896,310	588,300
Operating Revenues	65,552,030	88,289,779	90,053,435	60,673,330
Bond Proceeds	0			
Planned use of Fund Balance:				
Bond Land & Projects		12,830,229	12,105,171	581,150
Other Capital Expenditures		19,311,056	18,631,956	1,194,860
Other Funds		13,911,736	8,388,974	
Total Revenues	\$65,552,030	\$134,342,800	\$129,179,536	\$62,449,340

How Each Dollar Is Spent

Salaries	\$15,105,286	\$25,122,560	\$24,094,500	\$17,003,620
Payroll taxes and benefits	5,524,242	9,001,970	8,456,920	6,289,760
Commodities	2,482,003	4,169,272	3,617,323	2,604,990
Contractuals	6,890,784	12,583,013	10,948,966	7,770,030
Operating Expenditures	30,002,315	50,876,815	47,117,709	33,668,400
Debt Service	25,875,802	51,324,700	51,324,700	24,517,360
Bond Refunding Payments	0	0	0	0
Total Operating Expenditures	55,878,117	102,201,515	98,442,409	58,185,760
Capital	9,840,128	32,141,285	30,737,127	4,263,580
Total Expenditures	\$65,718,245	\$134,342,800	\$129,179,536	\$62,449,340



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

FY 2018/19 Budget

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	14	25.97	25.97	0	0	0	0	0	0
Operations and Infrastructure	57	71	72.62	44.31	0	0	5.42	22.89	0	0
Facilities	27	208	79.03	28.08	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	11	1	11.4	0	0	0	0	11.4	0	0
Administration	16	0	16	14.12	0	1.88	0	0	0	0
TOTAL	184.00	322.00	268.75	165.11	0.90	1.88	5.42	44.49	0.00	50.95

FY 2017/18 Budget

DEPARTMENT	Full-Time Position Inventory	Part-Time Position Inventory	Full-Time Equivalent	FUNDING SOURCES						
				General	Audit	Insurance	Grant	Land Development	Land Preservation	Enterprise Fund
General District	3.5	0	3.5	3.4	0	0	0	0	0.1	0
Public Affairs and Development	11	1	11.5	11.5	0	0	0	0	0	0
Finance	8	0	8	7.35	0.65	0	0	0	0	0
Public Safety	21	28	28.49	28.49	0	0	0	0	0	0
Education	18.5	16	26.76	26.76	0	0	0	0	0	0
Operations and Infrastructure	57	73	73.94	45.63	0	0	5.42	22.89	0	0
Facilities	26	208	78.81	27.52	0	0	0	0	0	51.29
Planning and Land Preservation	9	2	9.89	0	0	0	0	8.19	1.7	0
Natural Resources	11	1	11.4	0	0	0	0	11.4	0	0
Administration	15	1	15.23	13.05	0	2.18	0	0	0	0
TOTAL	180.00	330.00	267.52	163.70	0.65	2.18	5.42	42.48	1.80	51.29

LAKE COUNTY FOREST PRESERVE DISTRICT
Estimated Tax Rates and Tax Extensions for 2019
Compared to 2017 and 2018

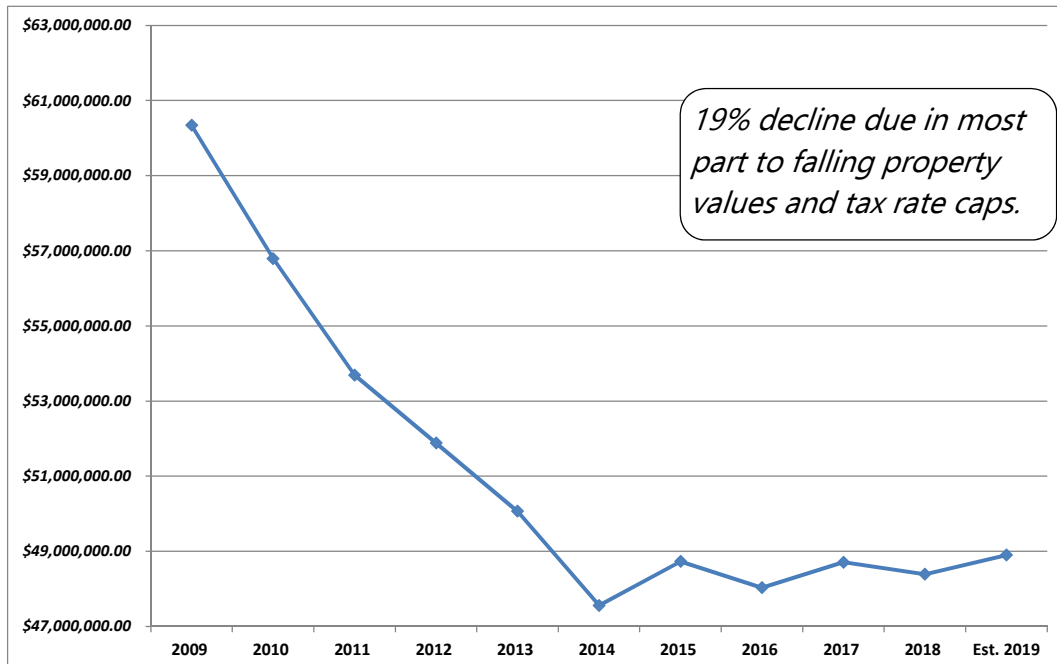
<i>FUND</i>	<i>2017</i>	<i>2018</i>	<i>Estimated 2019</i>	<i>Increase (Decrease)</i>
<i>Comparative Tax Rates (Per \$100 of Equalized Assessed Valuation)</i>				
General Corporate	0.057	0.0561	0.0557	(0.000)
Liability Insurance	0.003	0.0031	0.0056	0.003
Land Development Levy	0.024	0.0231	0.0234	0.000
Audit	0.000	0.0005	0.0006	0.000
Retirement Fund - IMRF/FICA	0.009	0.0108	0.0092	(0.002)
Subtotal	0.093	0.0937	0.0945	0.001
Debt Service	0.094	0.0884	0.0870	(0.001)
<i>Total Tax Rates</i>	<i>0.1873</i>	<i>0.1820</i>	<i>0.1815</i>	<i>(0.001)</i>
<i>Comparative Tax Extensions</i>				
General Corporate	\$14,737,439	\$14,914,871	\$15,016,640	\$101,769
Liability Insurance	893,805	832,296	1,516,830	684,534
Land Development Levy	6,140,412	6,144,795	6,310,090	165,295
Audit	117,977	129,722	156,220	26,498
Retirement Fund - IMRF/FICA	2,347,087	2,877,548	2,495,340	(382,208)
Subtotal	24,236,720	24,899,233	25,495,120	595,887
Debt Service	24,471,427	23,490,364	23,484,270	(6,094)
<i>Total Tax Extensions</i>	<i>\$48,708,147</i>	<i>\$48,389,598</i>	<i>\$48,979,390</i>	<i>\$589,792</i>

Fund Balance Summary
For Fiscal Year Ending December 31, 2020

Fund	Estimated Fund			Operating	Capital	Estimated Fund	Board Policy
	Balance 12/31/2019	Revenues FY 2020	Transfers FY 2020	Budget FY 2020	Budget FY 2020	Balance 12/31/2020	Fund Balance Goal 12/31/20
General Corporate	\$22,306,788	\$18,961,530	(\$200,000)	\$18,404,020	\$354,570	\$22,309,728	\$9,202,010
Insurance	1,506,721	1,538,330	0	1,394,060	100,000	1,550,991	1,000,000
Audit	114,688	157,220	0	190,280		81,628	N/A
Retirement - IMRF/FICA	1,375,820	2,511,320	0	2,806,760		1,080,380	N/A
Land Development Levy	6,972,263	6,619,740	0	6,019,440	978,310	6,594,253	2,106,804
Wetlands Management Fund	216,128	15,000	0	150,000		81,128	N/A
Fort Sheridan Cemetery Fund	298,472	4,000	0	19,750		282,722	N/A
Farmland Management Fund	360,908	437,500	0	436,410		361,998	N/A
Tree Replacement Fund	184,149	3,000	0	24,970		162,179	N/A
Donations and Grants	675,170	180,080	0	154,780	21,000	679,470	N/A
Debt Service	4,730,341	24,708,440	0	24,523,180		4,915,601	N/A
Land Acquisition	873,578	10,000	0		873,580	9,998	N/A
Easements & Special Projects	1,600,557	42,500	0	10,000		1,633,057	N/A
Land Preparation	1,213,993	23,890	0	100,000		1,137,883	N/A
Development Bond & Capital Projects	581,150	72,000	0		653,150	0	N/A
Capital Facilities Improvement	2,344,737	17,000	200,000			2,561,737	N/A
Enterprise	17,067,351	3,945,150	0	3,801,580	136,000	17,074,921	1,330,553
Vehicle Replacement	3,471,564	524,710	0		445,000	3,551,274	N/A
Information Technology Replacement	1,315,890	307,460	0		210,500	1,412,850	N/A
Equipment Replacement	2,564,732	394,460	0		442,000	2,517,192	N/A
TOTAL	\$69,775,000	\$60,473,330	\$0	\$58,035,230	\$4,214,110	\$67,998,990	

Total FY 2020 Budget \$62,449,340

Historical Total Tax Extensions



Fund Balance Summary

For Fiscal Year Ending December 31, 2020 Review of Changes Over 10%

Audit Fund (-28.8%) - The purpose of this fund is to provide financial resources to be used to prepare and publish a comprehensive annual financial report that encompasses all funds and account groups of the District. The comprehensive annual financial report is required by District “Rules of Order and Operational Procedures” and is used for official statements for bond offerings. These financial statements, which contain information about the District’s financial position, operations, and cash balances, play an important role in the District’s meeting its obligation to be accountable. The use of external financial auditors provides assurance to users of District financial statements that an independent third party has reviewed them. A recent change in State law increased the length of the tax rate from three decimal places to six. Prior to the change, taxes were levied for the audit fund on an irregular basis as the minimum three decimal tax rate generated enough money to fund the annual audit for several years. With the new six decimal rate the amount of revenue generated will be closer the annual need. Over time the fund balance will stabilize and become more regular. There is no required minimum fund balance.

Retirement - IMRF/FICA (-21.5%) - The Retirement Fund reflects the District's contributions of the cost for the Illinois Municipal Retirement Fund (IMRF) and the Federal Insurance Compensation Act (Social Security and Medicare). The primary revenue for this fund is the annual property tax levy. The difference between revenues and expenditures accumulate in the fund balance. Over the past few years revenues have outpaced the actual expenditures and the fund balance has grown to a point where the tax levy can be temporarily reduced. The District will continue to pay its required contribution towards the retirement of its employees. There is no minimum fund balance.

Wetlands Management Fund (-62.5%) - The nature and purpose of this fund is to account for the long-term management and improvement of existing wetlands within the Des Plaines River watershed. Projects include the mitigation projects at Prairie Wolf and Captain Daniel Wright Woods Forest Preserves. The District is currently negotiating an agreement for the restoration and management of the 780-acre Dutch Gap Forest Preserve and North Mill Creek as part of the US Army Corps of Engineers’ Aquatic Ecosystem Restoration Program providing \$10 million in federal funding assistance. The fund balance is budgeted to be reduced by the cost of an engineering study. There is no minimum fund balance.

Tree Replacement Fund (11.9%) - The nature and purpose of this fund is to collect fees paid to the District for trees removed as part of easement agreements. Proceeds from Illinois Department of Transportation fiscal year 2012 represent tree removal along Milwaukee Avenue. These funds will be spent over the next couple of years for tree planting projects. There is no minimum fund balance requirement.

Land Acquisition Fund (-98.9%) - The Department of Planning and Land Preservation supports the District’s land preservation and acquisition program. Revenues for the District’s land preservation program are realized from the sale of bonds. These funds are being used to acquire additional lands. There is no required minimum fund balance.

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

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LAKE COUNTY FOREST PRESERVES
Fiscal Year 2020
Budget Summary By Major Fund

	General Corporate <i>(including Audit, Insurance, Wetlands and Fort Sheridan Cemetery Funds)</i>			Land Development Levy			Debt Service		
	Actual FY 2017/18	Estimate FY 2018/19	Budget FY 2020	Actual FY 2017/18	Estimate FY 2018/19	Budget FY 2020	Actual FY 2017/18	Estimate FY 2018/19	Budget FY 2020
Revenues									
Property taxes	\$16,553,618	\$22,317,980	\$16,689,690	\$6,414,409	\$8,583,020	\$6,310,090	\$25,899,717	\$34,750,940	\$23,484,270
Replacement taxes	869,664	1,143,000	900,000	0	0	0	0	0	0
Golf course revenues	0	0	0	0	0	0	0	0	0
Grants and donations	47,338	819,680	43,000	458,097	670,820	202,650	0	0	0
Treasury rebate	0	0	0	0	0	0	1,202,456	1,797,890	1,182,370
Land and building rental	213,635	370,170	343,440	0	0	0	0	0	0
Charges for services and sales	594,851	835,530	624,150	17	0	0	0	0	0
Permit fees	763,831	1,037,040	762,650	0	0	0	0	0	0
Easements and licenses	35,088	53,700	36,600	0	0	0	0	0	0
Program and admission fees	280,108	425,100	324,650	0	0	0	0	0	0
Investment income	243,834	552,750	300,000	126,312	200,000	106,000	240,780	253,600	41,800
Concessionaire revenue	492,749	760,000	475,000	0	0	0	0	0	0
Other revenue	622,271	243,720	176,900	123,018	2,160	1,000	0	0	0
Total Revenues	20,716,987	28,558,670	20,676,080	7,121,853	9,456,000	6,619,740	27,342,953	36,802,430	24,708,440
Expenditures									
Personal services	12,338,072	20,041,420	14,039,240	3,564,428	5,600,080	4,034,940	0	0	0
Commodities & contractals	5,176,715	8,497,020	5,968,870	1,793,550	2,497,770	1,984,500	9,327	10,550	5,820
Operating Expenditures	17,514,787	28,538,440	20,008,110	5,357,978	8,097,850	6,019,440	9,327	10,550	5,820
Debt service	725,631	444,520	0	0	0	0	25,150,171	50,880,180	24,517,360
Capital expenditures	1,414,055	2,064,210	604,570	1,643,437	5,629,600	978,310	0	0	0
Total Expenditures	19,654,473	31,047,170	20,612,680	7,001,415	13,727,450	6,997,750	25,159,498	50,890,730	24,523,180
Bond proceeds		0	0	0	0	0	0	0	0
Transfers in		0	0	0	0	0	56,775	0	0
Transfers out	(200,000)	(200,000)	(200,000)	0	0	0	(56,775)	0	0
Other financing sources (uses)	(200,000)	(200,000)	(200,000)	0	0	0	0	0	0
Total Expenditures and other financing sources (uses)	19,854,473	31,247,170	20,812,680	7,001,415	13,727,450	6,997,750	25,159,498	50,890,730	24,523,180
Net Increase(Decrease) in Fund Balance	862,514	(2,688,500)	(136,600)	120,438	(4,271,450)	(378,010)	2,183,455	(14,088,300)	185,260
Beginning Fund Balance	26,268,783	27,131,297	24,442,797	11,123,275	11,243,713	6,972,263	16,635,186	18,818,641	4,730,341
Ending Fund Balance	\$27,131,297	\$24,442,797	\$24,306,197	\$11,243,713	\$6,972,263	\$6,594,253	\$18,818,641	\$4,730,341	\$4,915,601
Relationship between departments and financial structure:	<ul style="list-style-type: none"> - General District - Finance - Administration - Education - Operations & Public Safety - Development & Public Affairs 			<ul style="list-style-type: none"> - Operations & Natural Resources - Planning & Land Preservation. 					

LAKE COUNTY FOREST PRESERVES
Fiscal Year 2020
Budget Summary By Major Fund

Land Acquisition			Development Projects			Other Governmental Funds			Total Governmental Funds		
Actual FY 2017/18	Estimate FY 2018/19	Budget FY 2020	Actual FY 2017/18	Estimate FY 2018/19	Budget FY 2020	Actual FY 2017/18	Estimate FY 2018/19	Budget FY 2020	Actual FY 2017/18	Estimate FY 2018/19	Budget FY 2020
\$0	\$0	\$0	\$0	\$0	\$0	\$2,493,256	\$3,797,610	\$2,495,340	\$51,361,000	\$69,449,550	\$48,979,390
0	0	0	0	0	0				869,664	1,143,000	900,000
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	485,135	283,883	0	1,018,357	2,072,482	175,780	2,008,927	3,846,865	421,430
0	0	0	0	0	0	0	0	0	1,202,456	1,797,890	1,182,370
0	0	0	0	0	0	594,057	971,900	410,200	807,692	1,342,070	753,640
0	0	0	0	0	0	0	0	0	594,868	835,530	624,150
0	0	0	0	0	0	0	0	0	763,831	1,037,040	762,650
0	0	0	0	0	0	27,640	35,830	13,890	62,728	89,530	50,490
0	0	0	0	0	0	0	0	0	280,108	425,100	324,650
51,927	85,000	10,000	172,200	165,000	72,000	74,004	218,180	97,780	909,057	1,474,530	627,580
0	0	0	0	0	0	0	0	0	492,749	760,000	475,000
0	0	0	0	0	0	409,756	73,230	22,300	1,155,045	319,110	200,200
51,927	85,000	10,000	657,335	448,883	72,000	4,617,070	7,169,232	3,215,290	60,508,125	82,520,215	55,301,550
162,687	0	0	0	0	0	2,658,389	3,875,460	2,955,540	18,723,576	29,516,960	21,029,720
38,111	5,000	0	0	0	0	556,473	965,690	552,410	7,574,176	11,976,030	8,511,600
200,798	5,000	0	0	0	0	3,214,862	4,841,150	3,507,950	26,297,752	41,492,990	29,541,320
0	0	0	0	0	0	0	0	0	25,875,802	51,324,700	24,517,360
382,155	3,229,000	873,580	5,298,212	12,105,171	653,150	1,101,586	4,653,226	45,970	9,839,445	27,681,207	3,155,580
582,953	3,234,000	873,580	5,298,212	12,105,171	653,150	4,316,448	9,494,375	3,553,920	62,012,999	120,498,896	57,214,260
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	200,000	200,000	200,000	256,775	200,000	200,000
0	0	0	0	0	0	0	0	0	(256,775)	(200,000)	(200,000)
0	0	0	0	0	0	200,000	200,000	200,000	0	0	0
582,953	3,234,000	873,580	5,298,212	12,105,171	653,150	4,116,448	9,294,375	3,353,920	62,012,999	120,498,896	57,214,260
(531,026)	(3,149,000)	(863,580)	(4,640,877)	(11,656,288)	(581,150)	500,622	(2,125,143)	(138,630)	(1,504,874)	(37,978,681)	(1,912,710)
4,553,604	4,022,578	873,578	16,878,315	12,237,438	581,150	9,443,119	9,943,741	7,818,598	86,590,918	85,086,044	47,107,363
\$4,022,578	\$873,578	\$9,998	\$12,237,438	\$581,150	\$0	\$9,943,741	\$7,818,598	\$7,679,968	\$85,086,044	\$47,107,363	\$45,194,653
-- Land Preservation & Special Projects			-- Planning and Land Preservation			--All Departments					

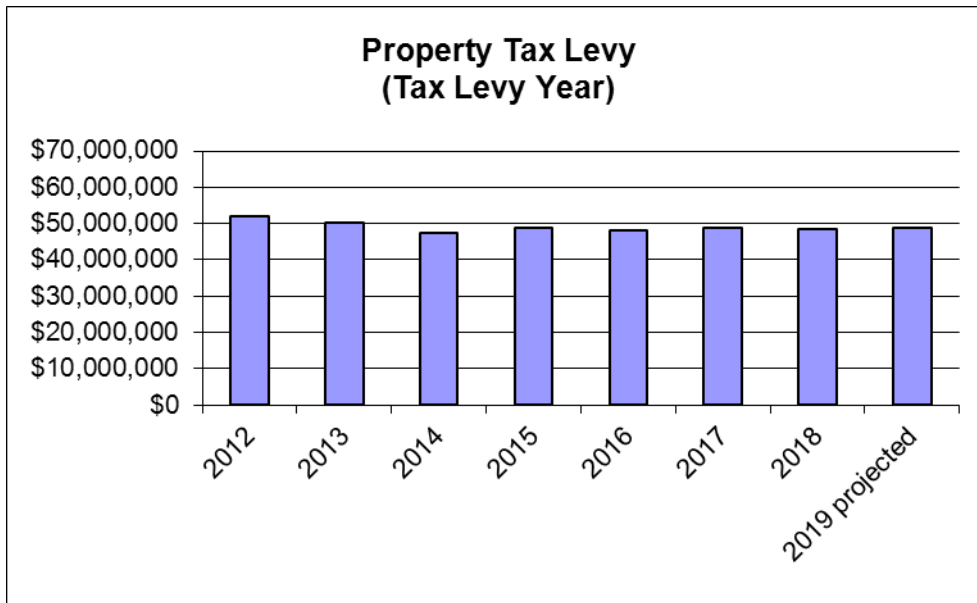
LAKE COUNTY FOREST PRESERVES
Fiscal Year 2020
Budget Summary By Major Fund

	Total Business-Type Funds			Internal Service Funds		
	Golf Course					
	Actual FY 2017/18	Estimate FY 2018/19	Budget FY 2020	Actual FY 2017/18	Estimate FY 2018/19	Budget FY 2020
Revenues						
Property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Replacement taxes	0	0	0	0	0	0
Golf course revenue	3,560,220	5,459,590	3,894,050	0	0	0
Grants and donations	0	0	0	0	0	0
Treasury rebate	0	0	0	0	0	0
Land and building rentals	17,748	28,800	20,000	0	0	0
Charges for service and sales	0	0	0	881,200	1,346,830	995,030
Permits	0	0	0	0	0	0
Easements and licenses	0	0	0	0	0	0
Programs and admissions	0	0	0	0	0	0
Investment income	27,574	47,800	31,100	47,416	73,000	43,500
Concessionaire revenue	0	0	0	0	0	0
Other revenue	10,849	0	0	230,441	377,200	188,100
Total Revenues	3,616,391	5,536,190	3,945,150	1,159,057	1,797,030	1,226,630
Expenditures						
Personal services	1,917,808	3,034,460	2,263,660	0	0	0
Commodities & contractals	1,470,469	2,184,550	1,537,920	72,550	203,000	125,500
Debt service	0	0	0	0	0	0
Operating Expenditures	3,388,277	5,219,010	3,801,580	72,550	203,000	125,500
Capital Expenditures	524,965	970,080	136,000	654,692	2,085,840	972,000
Total Expenditures	3,913,242	6,189,090	3,937,580	727,242	2,288,840	1,097,500
Capital Improvement Reserve	0	0	0	0	0	0
Transfers in(out)	0	0	0	39,403	0	0
Other financing sources (uses)	0	0	0	39,403	0	0
Total Expenditures and other financing sources (uses)	3,913,242	6,189,090	3,937,580	687,839	2,288,840	1,097,500
Net Increase(Decrease) in Fund Balance	(296,851)	(652,900)	7,570	471,218	(491,810)	129,130
Beginning Fund Balance	18,017,102	17,720,251	17,067,351	7,372,778	7,843,996	7,352,186
Ending Fund Balance	\$17,720,251	\$17,067,351	\$17,074,921	\$7,843,996	\$7,352,186	\$7,481,316

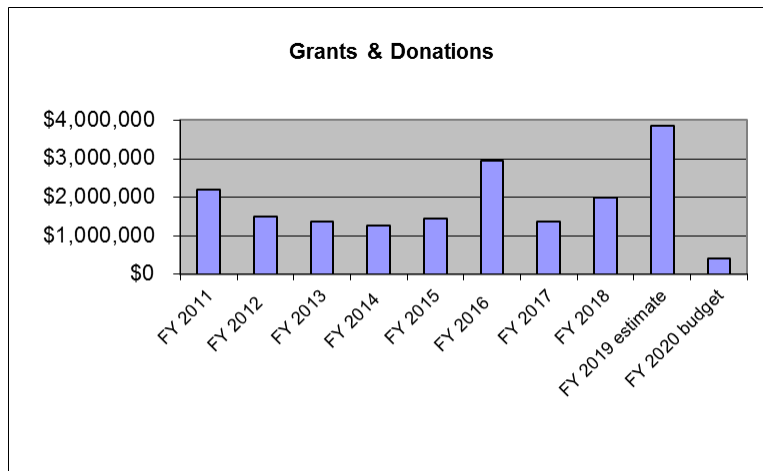
Relationship between departments and financial structure:	- Operations
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MAJOR REVENUE SOURCES (% OF OPERATING REVENUE) AND ASSUMPTIONS

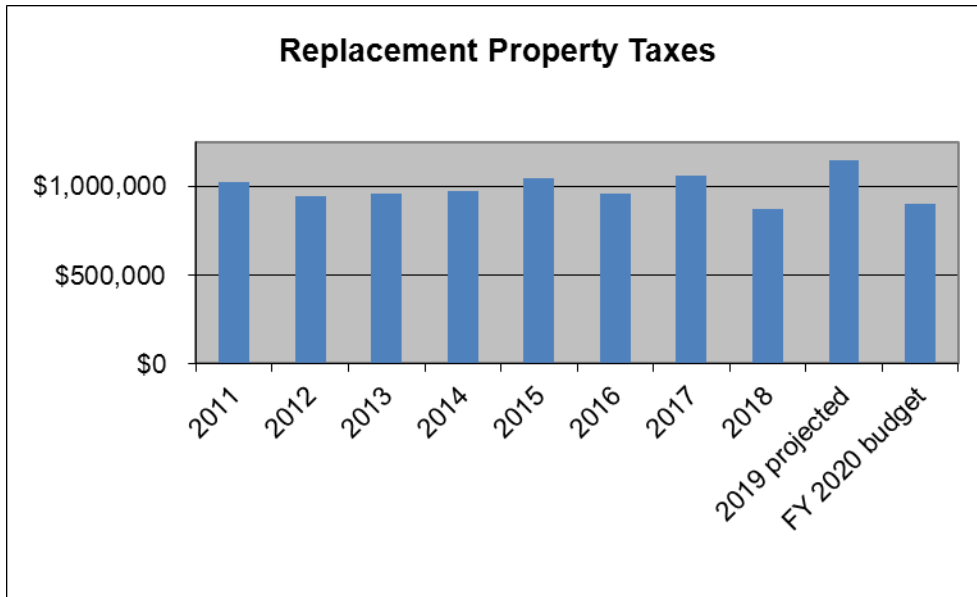
Property Tax Levy (81%) - Tax levy revenue is realized as a result of collecting taxes for real property as levied for the calendar year. Taxes collected from the current year assessments are allocated among General Corporate Fund, Land Development Levy Fund, Liability Insurance Fund, Retirement Fund, Audit Fund and Debt Service Funds as applicable. The District’s property tax is levied each calendar year on all taxable real property located in Lake County. The tax levy ordinance is filed by the last Tuesday in December of each year. Taxes levied in one year become due and payable in two installments in June and September during the following year. The Levy becomes an enforceable lien against the property as of January of the levy year. Budgeted revenues for FY2020 will be lower than the previous year’s 18-month budget. Property values are expected increased again this year, the fifth time since 2008, and are projected to increase by 1.5% for 2019. Future increases after 2019 are expected but will remain low compared to increases prior to 2008. Below is the tax levy history and projected 2019 levy by year.



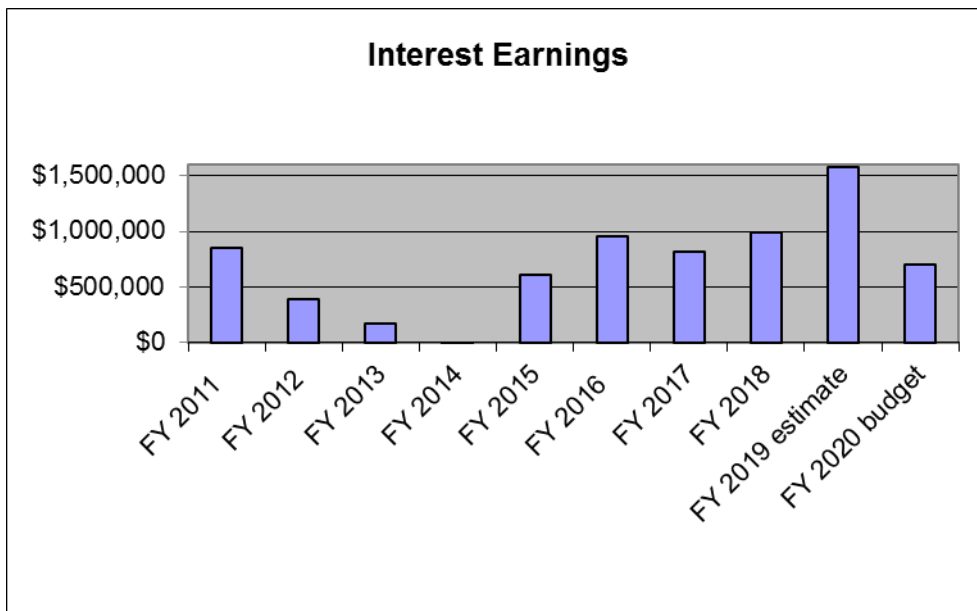
Grants and Donations (1%) – Grants and donations represent revenues received by the District in a trustee capacity that is restricted by private and local donors, federal and state government agencies and other support groups. Most grants and donations received by the district are related to capital projects. Spending and revenue recognition can take place over several years. The FY2020 Budget reflects amounts for grants and donations that have already been accepted by the District. The summary of the Ten-Year Capital Improvement Program reflects a column indicating grant or donation funding received or in the application process.



Replacement Property Taxes (1%) – The Replacement Tax represents revenues collected by the state of Illinois from corporations. The state distributes the tax to local governments to replace money that was lost when powers to impose personal property taxes were taken away. This is the only operating revenue that the District receives from the State.



Interest Earnings (1%) - Revenue is realized from temporary placement of funds in certificate of deposits, municipal bonds, money market accounts, government agency securities, investment pools and other investments allowed in the District investment policy. District-wide income from investments is expected to decrease slightly from last year due to declines in capital project fund balances. During 2013, the State of Illinois changed their allowed investment options for Forest Preserves and included high grade municipal bonds. The returns earned by the District have increased because of this change but steady earnings rates and reduced fund balances are projected for the upcoming year.

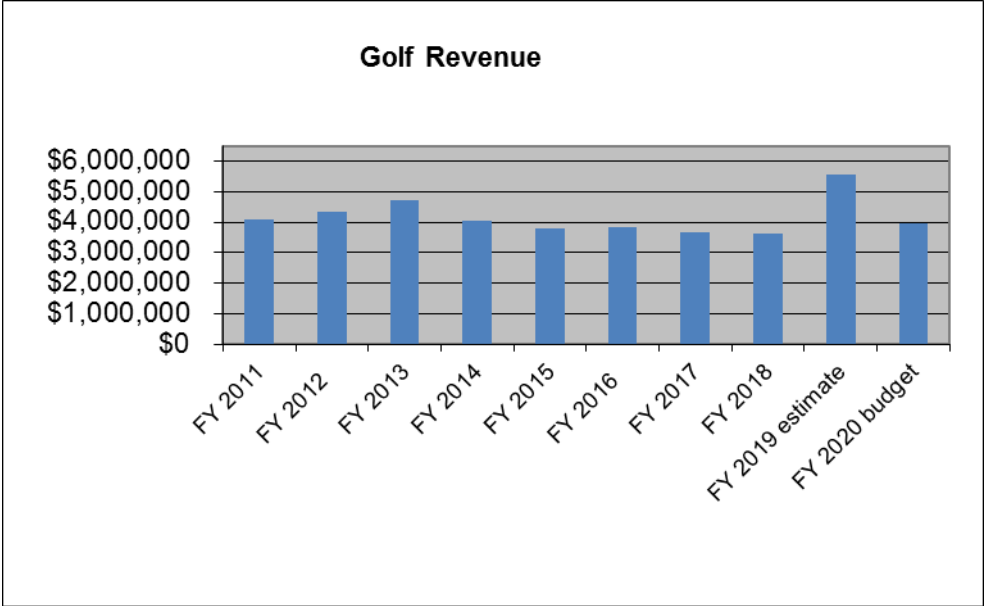


Land and Buildings Rentals (1%) - Revenue is received from farm leases, housing units and other facilities. The District has agricultural leases for farming and housing units which are rented to district employees who also provide maintenance and other services for the area, and various additional licenses have been assumed from recent land acquisitions. Revenues are budgeted at \$773,640, a decrease of 24.1%, which is less than 33.3% that might be expected when comparing this with the previous year's 18-month budget. This increase is the result of projected revenue increases at the District's Greenbelt Cultural Center banquet facility. This increase is based on current booking for the upcoming fiscal year.

Treasury Rebate (2%) – The District issued two Build America Bonds series and will receive a treasury rebate from the U.S. Treasury for 35% of the interest costs on the bonds. The amount for FY 2020 is \$1,182,370. The treasury rebate has been reduced to 32.8% of the interest costs because of Federal budget cuts included in the Bipartisan Budget Act of 2013.

Charges for Services and Sales (3%) – Revenue is realized in the General Fund for marina operations, admissions to educational programs, and from other recreational activities. Vehicle, Equipment and I.T. Replacement user fees are also included in this category. The user rate is based on the estimated replacement cost and life cycle of the vehicle or piece of equipment. Revenues are expected to increase slightly as the decrease from the 18-month budget is only 30.0% when a flat 33.3% would be expected. The increase is the result of higher replacement user fees.

Golf Course Revenues (6%) - Revenues from the golf courses are down about \$1 million or 20% since 2005 primarily due to economic conditions and a reduction in the number of players. The FY2020 budget is projected to decrease slightly more than would be expected when comparing to the previous 18-month budget. The budgeted amount for 2020 is 37.5% lower than the 2019 budget. The district will continue to promote the golf courses while it increases efficiencies to reduce operating expenses.



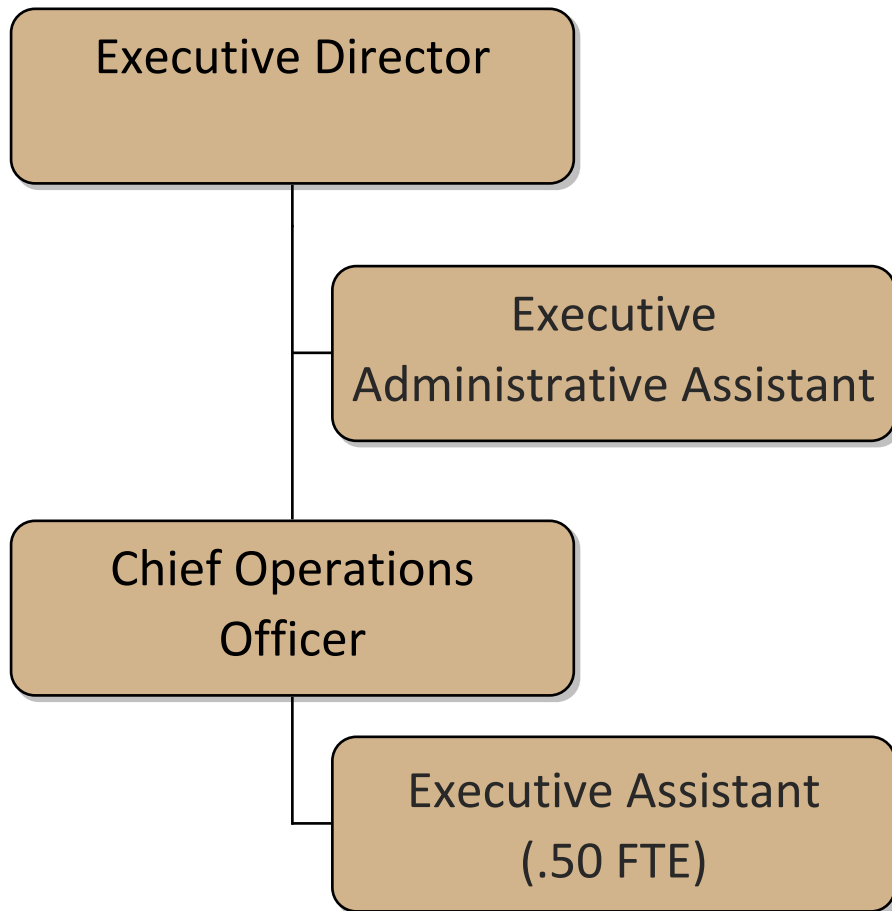
LAKE COUNTY FOREST PRESERVE DISTRICT
Fiscal Year 2020
Debt Service Summary

	Outstanding Principal 12/31/2019	<u>Additions</u>	<u>Principal Payments</u>	Outstanding Principal 12/31/2020	<u>Interest Payments</u>
Debt Service Fund (Major Fund)	\$222,645,000	\$0	\$15,835,000	\$206,810,000	\$8,682,360
Debt Certificates for the Operations and Public Safety Facility	0	0	0	0	0
Totals	\$222,645,000	\$0	\$15,835,000	\$206,810,000	\$8,682,360

GENERAL DISTRICT



(3.5 FTE)





GENERAL PROGRAM STATEMENT

The Lake County Forest Preserve General District Budget funds programs, activities and services for the President, Commissioners and executive staff. Responsibilities include general administration, management and implementing Board policy direction for the District's departments, standing and advisory committees, non-profit organizations and other partnerships. The District provides programs and services for more than 30,967 acres comprising a regional system of natural, educational, cultural and outdoor recreational resources.

KEY OBJECTIVES FOR 2020

- Re-engage with the Board and other stakeholders to review the 100-Year Vision and Strategic Directions and refine and refocus the goals and objectives for the next five years.
- Update the Board on progress made on the approved 1-5 Year Objectives. Work with the Board to revise the objectives to narrow the scope and increase the focus of staff efforts.
- Provide the Board with opportunities for development and teambuilding, focused around countywide and regional strategic issues.
- Continue to review opportunities for developing strategic partnerships that consider and protect the long-term interests of the District.
- Evaluate feasibility and implement cost-reduction and non-tax revenue enhancement strategies and public, private and non-profit enterprises and partnerships, consistent with Forest Preserve mission and vision and Board of Commissioners policy direction. Facilitate Board consideration of future Capital Improvement Plan revisions and associated natural resources, operational, maintenance and public safety impacts.
- Continue to update the 20-year strategy for the restoration, development, operation and maintenance of District property, programs and infrastructure. Identify all the costs of the District's various programs, and make recommendations that will bring focus to the mission and authorization of the District under the Downstate Forest Preserve Act.
- Develop, implement and monitor the District's State and Federal legislative programs in accordance with direction from the Legislative Committee.
- Plan, prepare strategies and negotiate intergovernmental agreements between the District and other units of federal, state and local government.
- Complete special projects and assignments as determined and designated by the President and the Board of Commissioners.

GENERAL DISTRICT
2020 Budget

LAKE COUNTY FOREST PRESERVES



The information shown in these tables report Department budgets across various funding sources. The funding sources show both tax and non-tax revenues that support the Department's operations. Expenditures include the salaries, benefits, commodities, contractals and capital plus allocated IMRF and FICA costs. Capital costs presented on these tables do not necessarily include the Capital Improvement Plan (CIP).

2018/19 Budget	2018/19 Estimate	2020 Request
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Funding Sources

General Corporate Fund Tax Levy	\$1,780,542	\$1,477,530	\$919,600
Retirement Fund Tax Levy	160,670	147,350	107,950
Investment Income(General Fund)	295,000	452,000	260,000
Other Revenue	13,300	40,210	19,000
Total Funding	2,249,512	2,117,090	1,306,550

Expenditures

Salaries (3.5 FTE)	873,570	884,240	602,440
Benefits	133,220	164,330	110,530
Payroll taxes and IMRF costs	160,670	147,350	107,950
Commodities	25,400	19,700	14,750
Contractuals	1,035,128	879,880	468,880
Total Operating Expenses	2,227,988	2,095,500	1,304,550
Capital	21,524	21,590	2,000
Total Expenditures	\$2,249,512	\$2,117,090	\$1,306,550

Budget Request Summary for Fiscal Year 2020

Fund: 1000
Department

General Corporate Fund
General District



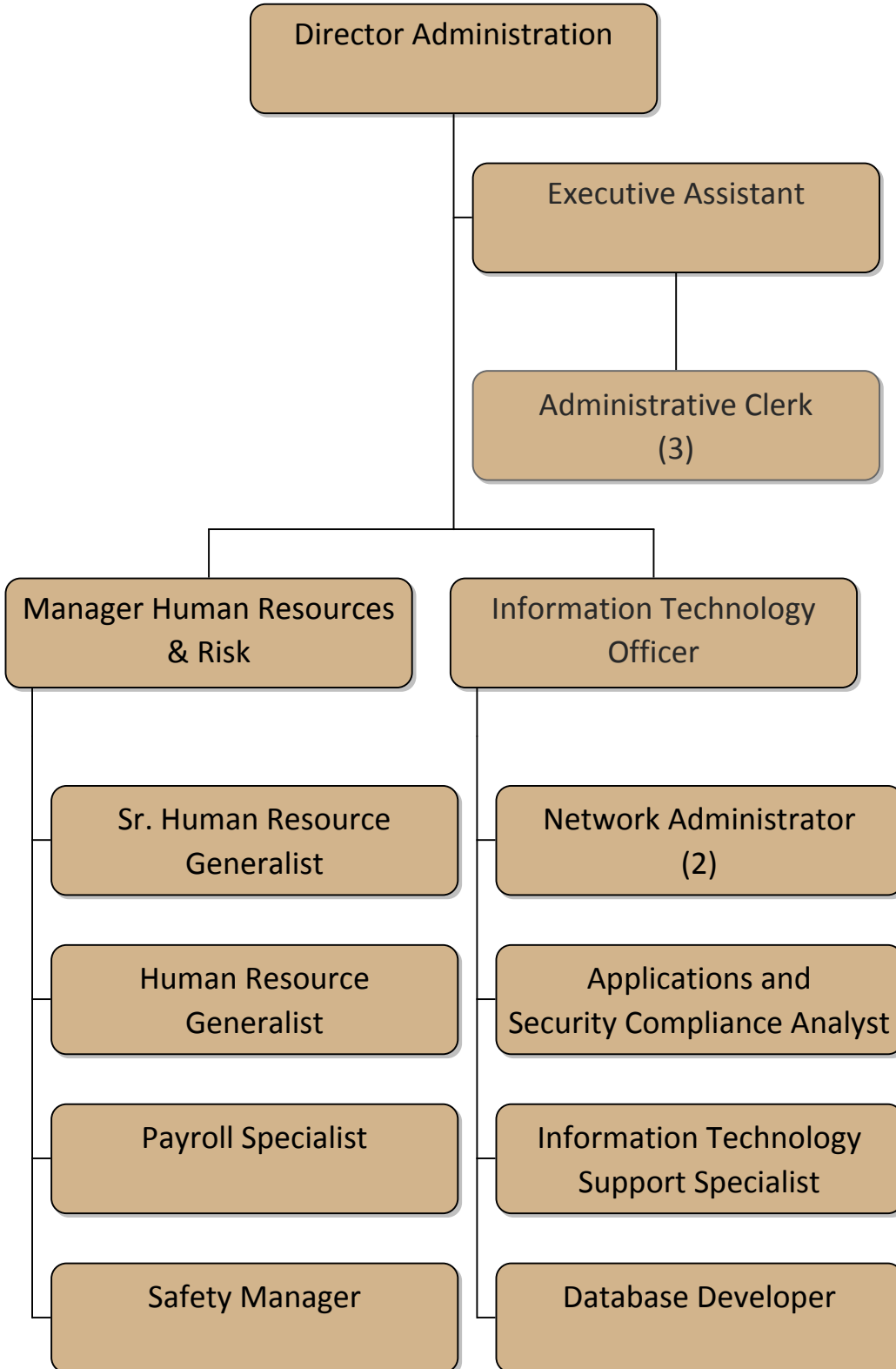
LAKE COUNTY FOREST PRESERVES

	<u>2016/17 Actual</u>	<u>2017/18 Actual</u>	<u>2018/19 Budget</u>	<u>2018/19 Estimate</u>	<u>2020 Request</u>
Expenditures					
Personnel					
Salaries & Wages	453,490	465,389	738,670	753,040	513,740
Overtime Wages	22	0	0	0	0
Sick Pay Reimbursement	3,635	(6)	7,400	3,700	3,700
Commissioners Salaries	84,426	84,740	127,500	127,500	85,000
Budgeted Salary Adjustment	0	0	(290,000)	0	(290,000)
Health Insurance	68,550	98,491	133,220	164,330	110,530
Total Personnel	610,123	648,614	716,790	1,048,570	422,970
Commodities					
Office Supplies	2,683	3,171	4,050	4,050	2,400
Furniture & Equipment	0	0	500	300	300
Postage	998	482	1,050	350	650
Operating Supplies	10,344	18,952	19,800	15,000	11,400
Total Commodities	14,025	22,605	25,400	19,700	14,750
Contractuals					
Legal Fees	251,732	306,557	420,000	320,000	270,000
Consulting Fees	19,920	28,987	183,913	168,000	73,000
Advertising	289	0	200	0	0
Printing	813	1,217	2,100	250	1,800
Dues & Subscriptions	9,482	9,586	16,040	16,040	11,190
Telephone	1,334	1,351	2,160	2,210	1,440
Vehicle Replacement Charge	0	0	7,470	7,470	4,980
IT Replacement Charge	11,520	12,300	15,420	15,420	13,330
Legislative Expenses	12,496	24,647	44,250	40,000	29,600
Professional Development	902	1,987	4,750	2,860	3,500
Mileage Reimbursement	2,358	124	2,300	500	1,200
Fees to County	37,144	42,427	57,690	41,130	41,940
Miscellaneous Contractuals	11,864	19,984	278,835	266,000	16,900
Total Contractuals	359,854	449,167	1,035,128	879,880	468,880
Total Operating Expenses	984,002	1,120,386	1,777,318	1,948,150	906,600

ADMINISTRATION



(16 FTE)





GENERAL PROGRAM STATEMENT

The Administration Department effectively provides internal support services to the District through Human Resources Management, Information Technology Services and Risk Management. The Department also provides services to the public and the District through the front desk staff at the General Offices.

Principal Human Resources tasks include focusing on employee services through policy formulation, payroll processing, compensation and classification, benefits administration, professional training and development, labor relations, recruitment, and employee relations and communications.

Information Technology’s principal tasks include coordination, implementation and support of information technology use, compatibility, interface and performance of all hardware/software and networks, installation and support of data communication and telecommunication services, provision of technical expertise and support on all products and services, and evaluation and implementation of new technologies.

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

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

KEY OBJECTIVES FOR 2020

- Enhance and expand the District-wide Geographic Information System and Natural Resources software application integration and functionality to further automate manual processes.
- Continue to implement and streamline Human Resources processes through automation and best practices.
- Configure and enhance the District’s new telephone and integrated messaging system.
- Continue staff development focusing on inclusion and unconscious bias.
- Review and modify, if necessary, the District’s compensation philosophy based on market rates and practices.

PERFORMANCE MEASUREMENTS	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ESTIMATED	2020 PROJECTED
Employment Applications Received	2,890	2,900	2,430	2,600
IT Help Desk Tickets - Opened/Closed	1,449/1,427	1,515/1,520	1,770/1,783	1,501/1,509



2018/19 Budget	2018/19 Estimate	2020 Request
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Funding Sources

General Corporate Fund Tax Levy	\$ 4,034,730	\$3,330,750	\$ 1,801,815
Retirement Fund Tax Levy	360,370	309,590	248,950
Insurance Fund Tax Levy	1,238,460	1,187,210	1,516,830
Investment Income (Insurance & IT Funds)	55,000	63,000	29,500
Other Revenue	2,000	23,780	2,000
IT Improvements Funding	337,960	337,960	297,460
Use of Insurance Fund balance	100,000		35,545
Total Funding	6,128,520	5,252,290	3,932,100

Expenditures

Salaries (16.00 FTE)	1,846,320	1,770,070	1,298,450
Benefits	387,140	349,400	270,870
Payroll taxes and IMRF costs	360,370	309,590	248,950
Commodities	311,040	271,460	169,880
Contractuals	2,622,590	2,220,120	1,758,950
Total Operating Expenses	5,527,460	4,920,640	3,747,100
Capital	601,060	331,650	185,000
Total Expenditures	\$6,128,520	\$5,252,290	\$3,932,100

Budget Request for Fiscal Year 2020
Fund: 1000 General Corporate Fund
Department: Administration



LAKE COUNTY FOREST PRESERVES

	<u>2016/17</u> <u>Actual</u>	<u>2017/18</u> <u>Actual</u>	<u>2018/19</u> <u>Budget</u>	<u>2018/19</u> <u>Estimate</u>	<u>2020</u> <u>Request</u>
Expenditures					
Personnel					
Salaries & Wages	844,785	939,473	1,607,360	1,555,470	1,106,720
Part Time Wages	7,637	2,496	0	0	0
Overtime Wages	122	1,887	0	830	0
Sick Pay Reimbursement	2,712	12,685	9,600	8,340	4,170
Health Insurance	187,948	185,941	363,780	332,190	247,720
Total Personnel	1,043,204	1,142,482	1,980,740	1,896,830	1,358,610
Commodities					
Office Supplies	8,437	2,218	2,800	3,250	2,700
Software	1,321	11,633	22,500	5,000	8,000
Computer Hardware	5,231	14,470	20,000	10,000	12,500
Books, Periodicals, Manuals	37	46	100	60	50
Postage	1,302	1,114	1,900	2,100	1,550
Equipment Maint. Supplies	702	3,373	6,000	3,000	4,000
Operating Supplies	1,501	3,100	1,850	3,050	2,150
Employee Recognition	37,472	31,684	51,930	47,000	36,930
Total Commodities	56,003	67,638	107,080	73,460	67,880
Contractuals					
Legal Fees	14,597	9,954	40,000	20,000	28,000
Computer Fees & Services	47,752	74,840	134,400	134,300	100,490
Consulting Fees	30,013	41,289	118,000	63,000	48,500
Advertising	390	3,461	1,500	2,800	1,500
Printing	804	414	900	450	450
Dues & Subscriptions	1,538	2,917	7,210	6,300	4,980
Telephone	120,327	115,603	173,300	196,760	118,160
Online Communications	71,133	72,563	125,000	125,000	94,200
Repairs & Maint. Equipment	27,054	29,684	56,780	56,780	22,100
Equipment Rental	986	1,323	1,550	1,550	1,020
IT Replacement Charge	34,770	36,100	60,890	60,890	55,070
Certifications and Education	150	100	900	900	110
Professional Development	24,034	17,524	45,750	40,500	29,300
Mileage Reimbursement	609	482	1,000	450	600
Fees to County	42,620	49,629	75,170	1,600	1,620
Miscellaneous Contractuals	522	1,005	3,000	530	46,000
Total Contractuals	417,299	456,888	845,350	711,810	552,100
Total Operating Expenses	1,516,506	1,667,008	2,933,170	2,682,100	1,978,590
Capital					
Computer Hardware	0	0	29,120	27,350	0
Computer Software	0	0	100,000	40,000	0
Total Capital	0	0	129,120	67,350	0
Total Expenditures	1,516,506	1,667,008	3,062,290	2,749,450	1,978,590

Budget Request Summary for Fiscal Year 2020

Fund: 2300 Insurance Fund

Department: Administration

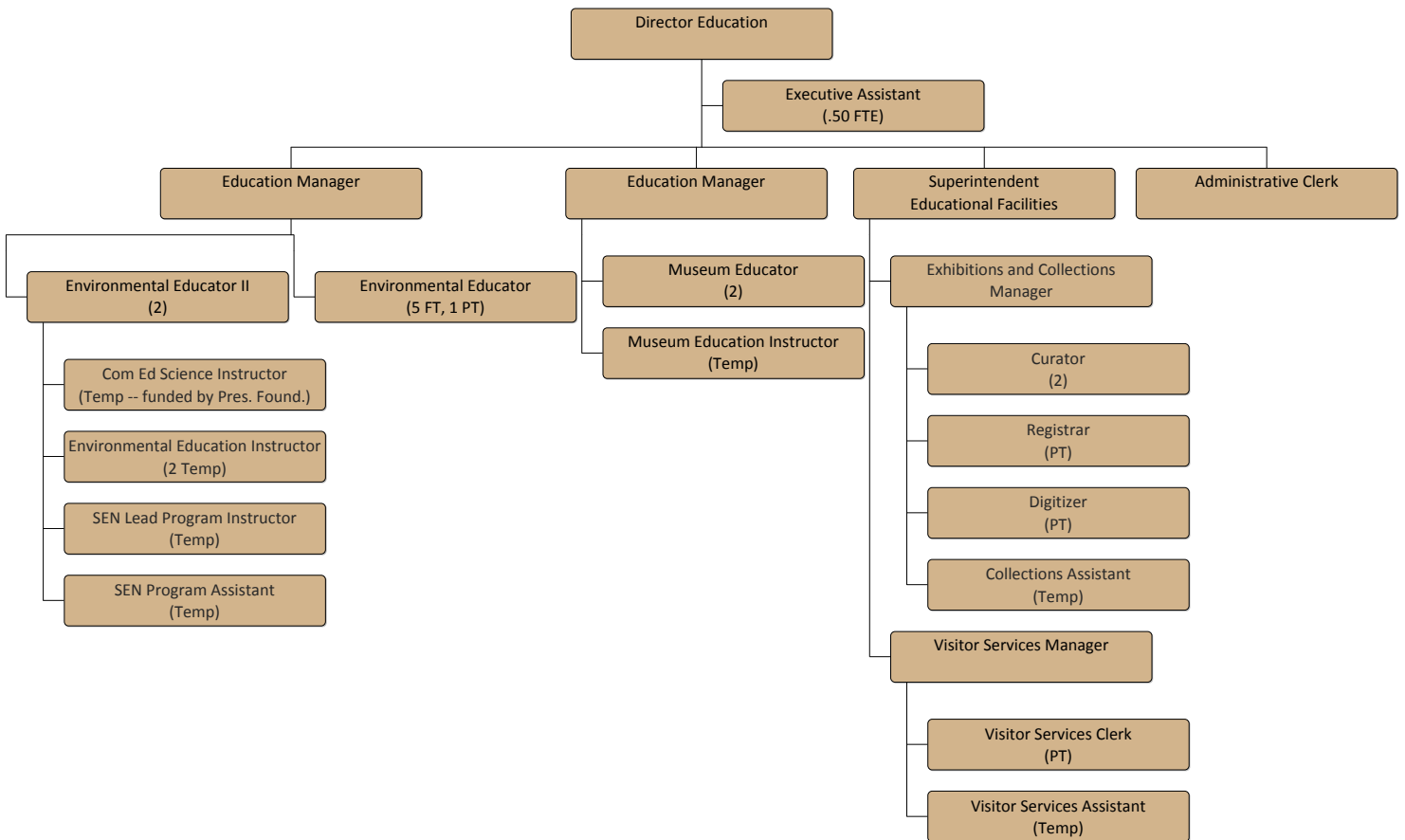
**LAKE COUNTY FOREST PRESERVES**

	<u>2016/17</u> <u>Actual</u>	<u>2017/18</u> <u>Actual</u>	<u>2018/19</u> <u>Budget</u>	<u>2018/19</u> <u>Estimate</u>	<u>2020</u> <u>Request</u>
Expenditures					
Personnel					
Salaries & Wages	128,919	113,132	226,300	203,900	186,760
Sick Pay Reimbursement	390	1,525	3,060	1,530	800
Health Insurance	12,857	12,036	23,360	17,210	23,150
Total Personnel	142,166	126,693	252,720	222,640	210,710
Commodities					
Operating Supplies	41,946	67,517	90,960	85,000	72,000
Total Commodities	41,946	67,517	90,960	85,000	72,000
Contractuals					
Legal Fees	0	0	5,000	0	2,500
Consulting Fees	50,667	3,404	77,000	10,000	27,000
Dues & Subscriptions	499	599	2,470	2,470	1,000
Liability Insurance	103,262	108,260	166,630	163,050	113,900
Workers Compensation Ins.	299,050	315,577	497,970	485,210	346,420
Property Insurance	207,174	212,346	325,170	305,950	221,440
State Unemployment Ins.	70,139	48,978	107,650	80,000	60,000
Other Insurance	91,738	90,879	173,030	163,030	111,160
Telephone	711	864	1,870	900	1,220
Loss Prevention and Reduction	73,754	66,869	157,790	130,000	98,900
IT Replacement Charge	1,210	1,360	1,950	1,950	2,160
Professional Development	3,141	2,868	5,800	3,600	5,400
Mileage Reimbursement	275	38	400	150	250
Pre-Employment Physicals	22,996	28,265	61,500	42,000	43,500
Miscellaneous Contractuals	10,192	8,114	88,220	30,000	76,500
Total Contractuals	934,808	888,421	1,672,450	1,418,310	1,111,350
Total Operating Expenses	1,118,920	1,082,631	2,016,130	1,725,950	1,394,060
Capital					
Miscellaneous Capital	22,272	83,652	100,000	8,000	100,000
Total Capital	22,272	83,652	100,000	8,000	100,000
Total Expenditures	1,141,192	1,166,283	2,116,130	1,733,950	1,494,060

EDUCATION



(24.35 FTE)



EDUCATION DEPARTMENT

2020 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

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

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

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

The museum is a participant in the Illinois State Library's Illinois Digital Archives (IDA) project. IDA provides online access to primary source materials in over 80 Illinois libraries, archives, museums, historical societies and other cultural institutions.

KEY OBJECTIVES FOR 2020

- Connect Lake County schools with the District's wide array of educational opportunities. Work to increase participation at all levels, especially by high school students and teachers.
- Initiate a Teacher Ambassador Program that utilizes classroom teachers, familiar with District educational services, to promote Forest Preserve services to their colleagues.
- Continue to partner with Chicago Botanic Garden at the Green Youth Farm in Lake County.
- Promote public understanding of Forest Preserve natural resource management efforts, especially among preserve neighbors and visitors, through programming, special events and volunteer projects focusing on potential public health issues, invasive species, living with wildlife, habitat restoration, and the District's Oak Woodland Habitat Restoration Program.
- Maintain education-related youth and adult group volunteer opportunities Districtwide while providing proper training, supervision and recognition. Utilize the Education Department's Interpretive Plan to provide a strong complement of programs for the residents of Lake County, which focus on and support the District's 100-year Vision.

- Continue to grow the number of volunteers that support all aspects of the Education Department.
- Complete the relocation of off-site collections storage from Prairie Stream to Pine Dunes Forest Preserve.
- Expand the custom merchandise selection for the Dunn Museum Gift Shop and develop an on-line shop presence.
- Continue hosting high quality special exhibitions at the Dunn Museum, including both national touring exhibitions and ones curated by District staff using the Dunn Museum collections. 2020 special exhibition schedule includes the *Art of Reima Ratti*; *Science + You*, a national traveling exhibition produced by Kohl's Children's Museum; and *Ansel Adams: Early Works*, a national touring exhibition.
- Provide a wide range of high quality educational services throughout the District. These services will span the full range of learning styles and involvement levels. Provide scholarship opportunities for youth and public programs.
- Maximize educational opportunities at the Dunn Museum, Stevenson House, Bonner Farm, Ryerson Woods and the Greenbelt Forest Preserve by offering a variety of programs to engage diverse audiences.

Performance Measurements	2015/16 ACTUAL	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ESTIMATE (18 MONTH)	2020 PROJECTED
School Group Attendance					
Environmental Education	14,956	15,949	13,430	17,000	16,000
History/Cultural Education	6,662	3,264 [#]	4,612	6,000	6,500
Other Program/Event Attendance					
Environmental Education	9,413	13,404	9,359	13,000	12,000
History/Cultural Education	7,370	6,840 [#]	12,119	10,000	13,000
Bess Bower Dunn Museum					
Museum General Admissions	11,497*	6,694*	9,926*	21,000	15,000
Collections Customers Served	970	197	226	550	480
Illinois Digital Archives Page Views	54,803	12,094	9,440	29,300	20,000
Blog Page Views	107,191	127,722	96,000	110,000	100,000
Ryerson Welcome Center Attendance	13,290	9,569	9,646	13,500	10,000
Volunteer Hours					
Environmental Education	2,930	3,348	3,150	5,250	3,750
History/Cultural Education	14,086	8,112 [#]	10,382	11,500	7,500

Lakewood facility closed on September 1, 2016.

* Lake County Discovery Museum Attendance



2018/19 Budget	2018/19 Estimate	2020 Request
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Funding Sources

General Corporate Fund Tax Levy	\$3,225,040	\$2,394,670	\$2,147,030
Retirement Fund Tax Levy	436,380	376,330	291,930
Grants and Donations	40,250	802,390	32,500
Land and Building Rentals	2,060	9,620	4,060
Charges for Service and Sales	81,300	44,860	40,600
Programs and Admissions	307,060	173,810	146,650
Other Revenues	46,810	56,330	38,010
Total Funding	4,138,900	3,858,010	2,700,780

Expenditures

Salaries (24.35 FTE)	2,223,010	2,137,050	1,508,670
Benefits	436,380	409,870	302,870
Payroll taxes and IMRF costs	436,380	376,330	291,930
Commodities	199,670	149,280	110,980
Contractuals	743,950	686,250	486,330
Total Operating Expenses	4,039,390	3,758,780	2,700,780
Capital	99,510	99,230	0
Total Expenditures	\$4,138,900	\$3,858,010	\$2,700,780



LAKE COUNTY FOREST PRESERVES

	<u>2016/17</u> <u>Actual</u>	<u>2017/18</u> <u>Actual</u>	<u>2018/19</u> <u>Budget</u>	<u>2018/19</u> <u>Estimate</u>	<u>2020</u> <u>Request</u>
Expenditures					
Personnel					
Salaries & Wages	836,194	851,939	1,411,370	1,385,730	1,007,480
Part Time Wages	98,756	93,458	162,590	124,400	102,890
Overtime Wages	22	1,295	400	250	200
Sick Pay Reimbursement	3,601	3,891	7,320	15,330	1,030
Health Insurance	201,537	199,182	313,210	299,310	226,820
Total Personnel	1,140,110	1,149,765	1,894,890	1,825,020	1,338,420
Commodities					
Office Supplies	2,151	1,859	4,040	2,400	1,600
Books, Periodicals, Manuals	69	62	360	360	250
Postage	1,111	8,120	9,200	9,220	10,910
Uniforms	1,901	1,587	4,500	3,760	6,770
Operating Supplies	38,342	30,834	83,870	57,290	37,620
Total Commodities	43,574	42,462	101,970	73,030	57,150
Contractuals					
Merchant Credit Card Fees	2,504	3,391	2,200	2,200	4,500
Advertising	17,976	11,702	14,600	14,200	11,300
Printing	7,452	9,701	20,460	20,480	14,040
Dues & Subscriptions	975	835	1,070	1,070	980
Natural Gas	1,252	1,047	1,920	1,800	1,200
Electricity	10,372	10,289	16,340	16,390	11,000
Telephone	21,641	24,883	34,950	53,460	38,040
Water & Sewer	643	472	1,010	600	500
Pest Control	0	0	0	180	180
Repairs & Maint. Building	6,809	7,398	8,270	8,270	7,970
Repairs & Maint. Equipment	0	0	490	490	200
Equipment Rental	10,094	9,507	19,610	9,950	9,640
Vehicle Replacement Charge	6,810	6,810	10,200	10,200	4,540
IT Replacement Charge	18,260	21,470	30,840	30,840	21,390
Certifications and Education	405	65	520	520	940
Professional Development	8,431	7,789	19,960	19,960	17,650
Mileage Reimbursement	4,308	3,595	7,050	2,800	2,800
Miscellaneous Contractuals	44,205	41,736	77,600	60,610	45,300
Total Contractuals	162,137	160,690	267,090	254,020	192,170
Total Operating Expenses	1,345,821	1,352,917	2,263,950	2,152,070	1,587,740

Budget Summary for Fiscal Year 2020

Fund: 1000

General Corporate Fund

Department:

Education - Museum & Collections

**LAKE COUNTY FOREST PRESERVES**

	<u>2016/17</u> <u>Actual</u>	<u>2017/18</u> <u>Actual</u>	<u>2018/19</u> <u>Budget</u>	<u>2018/19</u> <u>Estimate</u>	<u>2020</u> <u>Request</u>
Expenditures					
Personnel					
Salaries & Wages	316,386	332,742	517,170	501,230	313,270
Part Time Wages	71,401	68,497	121,610	108,840	83,090
Overtime Wages	257	1,939	1,000	970	500
Sick Pay Reimbursement	0	500	1,550	300	300
Health Insurance	76,233	74,225	123,170	110,560	75,960
Total Personnel	464,277	477,903	764,500	721,900	473,120
Commodities					
Office Supplies	2,054	2,751	3,000	1,800	1,250
Digital Supplies	(723)	0	0	0	0
Software	9,627	0	0	0	0
Computer Hardware	0	3,001	0	0	0
Books, Periodicals, Manuals	52	119	500	500	350
Postage	1,146	1,198	1,400	700	630
Uniforms	0	0	0	0	500
Building Maint. Supplies	1,507	0	0	0	0
Operating Supplies	27,126	39,508	48,750	48,750	27,400
Cost of Goods Sold	17,306	11,572	43,750	24,200	23,500
Total Commodities	58,095	58,149	97,400	75,950	53,630
Contractuals					
Computer Fees & Services	4,568	7,404	12,490	11,030	8,410
Merchant Credit Card Fees	1,320	681	6,000	1,800	1,200
Advertising	18,795	32,284	54,450	55,040	45,000
Printing	3,413	23,936	38,000	37,500	23,000
Photography Services	0	2,200	2,000	1,000	1,500
Dues & Subscriptions	3,197	2,830	5,610	5,610	3,660
Natural Gas	6,774	4,431	7,890	4,450	900
Electricity	20,134	98,892	166,550	151,170	89,440
Telephone	30,215	(10,187)	22,890	9,400	5,490
Pest Control	189	110	500	940	330
Repairs & Maint. Building	7,507	7,114	23,040	21,640	14,880
Repairs & Maint. Equipment	0	0	450	450	360
Equipment Rental	4,499	1,261	0	450	1,230
Vehicle Replacement Charge	2,030	2,030	3,060	3,060	2,030
IT Replacement Charge	17,510	20,170	27,870	27,870	20,080
Professional Development	3,353	1,200	7,100	6,600	4,350
Mileage Reimbursement	424	161	400	200	280
Miscellaneous Contractuals	29,012	59,687	70,500	67,500	49,500
Total Contractuals	152,940	254,204	448,800	405,710	271,640
Total Operating Expenses	675,312	790,256	1,310,700	1,203,560	798,390
Capital					
Office Equipment	0	0	49,780	49,780	0
Computer Hardware	0	0	39,730	36,920	0
Miscellaneous Capital	0	0	10,000	12,530	0
Total Capital	0	0	99,510	99,230	0
Total Expenditures	675,312	790,256	1,410,210	1,302,790	798,390

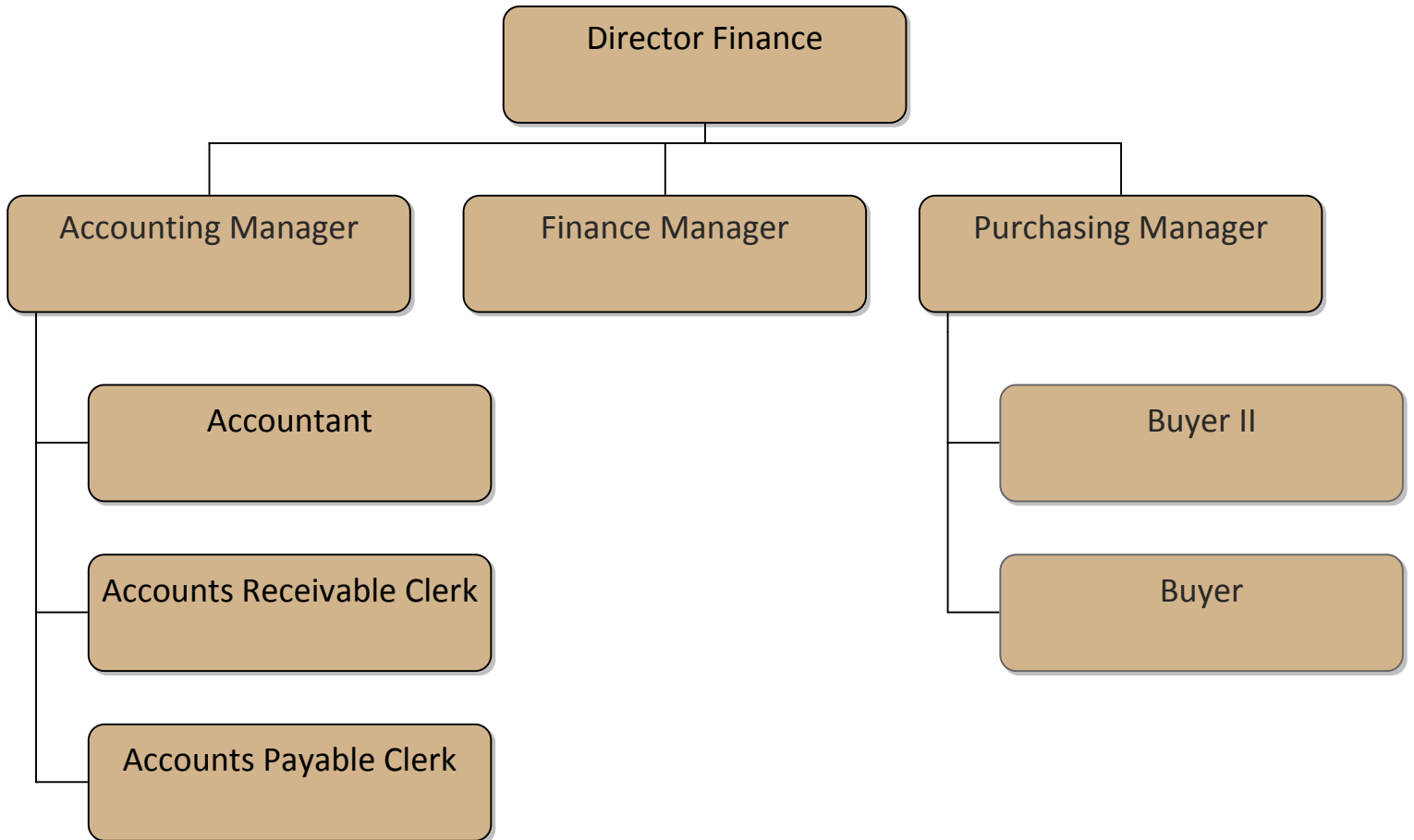


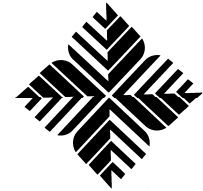
LAKE COUNTY FOREST PRESERVES

	<u>2016/17</u> <u>Actual</u>	<u>2017/18</u> <u>Actual</u>	<u>2018/19</u> <u>Budget</u>	<u>2018/19</u> <u>Estimate</u>	<u>2020</u> <u>Request</u>
Expenditures					
Commodities					
Operating Supplies	9	264	300	300	200
Total Commodities	9	264	300	300	200
Contractuals					
Dues & Subscriptions	0	100	100	100	100
Licenses & Permits	201	0	200	200	200
Natural Gas	3,748	3,527	5,300	4,850	3,600
Electricity	3,077	2,724	4,720	4,300	2,860
Telephone	2,054	2,712	3,300	3,130	2,290
Pest Control	720	660	1,080	1,080	720
Repairs & Maint. Building	3,005	0	5,000	5,000	5,000
IT Replacement Charge	0	1,250	1,860	1,860	1,250
Miscellaneous Contractuals	0	0	500	0	500
Total Contractuals	12,805	10,973	22,060	20,520	16,520
Total Operating Expenses	12,814	11,237	22,360	20,820	16,720

FINANCE

(9.0 FTE)





GENERAL PROGRAM STATEMENT

The Finance Department effectively manages the District’s accounting and treasury functions, debt and assets management, and provision of financial planning and accountability. The purchasing division also operates within Finance.

Finance ensures the District has sufficient resources to carry out its mission and that sound fiscal policies and practices are in place in order to maintain the “AAA” bond rating and to secure financing for capital projects. Finance is responsible for developing and administering a high quality annual operating budget and Capital Improvement Plan. An audit and Comprehensive Annual Financial Report are conducted and prepared annually.

The purchasing division procures supplies, services and equipment in the most economical manner while providing the highest level of purchasing services and complying with all state and federal regulations.

KEY OBJECTIVES FOR 2020

- Maintain the District’s strong financial performance through continued conservative financial management.
- Monitor the county’s equalized assessed valuation and plan accordingly.
- Continue to monitor and adjust budget assumptions and update 10-year financial forecast.
- Develop and administer a high quality annual operating budget and Capital Improvement Plan in coordination with department directors and standing committees.

PERFORMANCE MEASUREMENTS	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ESTIMATE	2020 PROJECTED
Debt Rating – Standard & Poor’s ⁽¹⁾	AAA	AAA	AAA	AAA
Debt Rating – Moody’s ⁽¹⁾	Aaa	Aaa	Aaa	Aaa
Number of Debt Issuances or Refunding’s	2	0	1	2

⁽¹⁾ Highest rating



2018/19 Budget	2018/19 Estimate	2020 Request
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Funding Sources

General Corporate Fund Tax Levy	\$1,848,080	\$1,671,660	\$1,288,730
Retirement Fund Tax Levy	232,830	180,460	158,470
Investment Income (Audit Fund)	3,100	7,000	1,000
Use of Audit Fund balance	69,760	23,040	33,490
Total Funding	2,153,770	1,882,160	1,481,690

Expenditures

Salaries (9.00 FTE)	1,187,970	1,026,820	820,940
Benefits	265,470	214,400	161,870
Payroll taxes and IMRF costs	232,830	180,460	158,470
Commodities	11,470	11,350	6,270
Contractuals	444,430	437,530	334,140
Total Operating Expenses	2,142,170	1,870,560	1,481,690
Capital	11,600	11,600	0
Total Expenditures	\$2,153,770	\$1,882,160	\$1,481,690

Budget Request for Fiscal Year 2020
Fund: 1000 General Corporate Fund
Department: Finance



LAKE COUNTY FOREST PRESERVES

	<u>2016/17</u> <u>Actual</u>	<u>2017/18</u> <u>Actual</u>	<u>2018/19</u> <u>Budget</u>	<u>2018/19</u> <u>Estimate</u>	<u>2020</u> <u>Request</u>
Expenditures					
Personnel					
Salaries & Wages	522,162	525,720	1,036,820	914,390	717,460
Overtime Wages	0	1,895	0	0	0
Sick Pay Reimbursement	2,495	2,956	5,020	2,920	1,460
Health Insurance	89,660	106,444	233,700	193,430	143,820
Total Personnel	614,317	637,015	1,275,540	1,110,740	862,740
Commodities					
Office Supplies	4,065	6,469	8,070	8,100	4,470
Computer Hardware	0	1,836	0	0	0
Books, Periodicals, Manuals	0	0	100	0	0
Postage	1,777	1,569	3,050	3,050	1,750
Operating Supplies	1,435	29	250	200	50
Total Commodities	7,277	9,903	11,470	11,350	6,270
Contractuals					
Computer Fees & Services	88,705	99,005	160,520	162,080	120,380
Advertising	922	3,387	1,000	1,100	800
Printing	2,020	2,589	4,000	3,400	2,800
Dues & Subscriptions	940	1,026	2,960	2,960	2,260
Electricity	110,749	60,675	98,030	98,300	65,000
Telephone	787	667	1,000	1,000	1,680
Water & Sewer	1,008	1,328	2,220	2,900	1,600
Disposal Services	1,138	1,335	3,000	2,000	1,300
Pest Control	574	609	1,260	1,000	700
Repairs & Maint. Building	10,715	11,312	19,590	16,600	12,000
Repairs & Maint. Equipment	85	150	300	300	300
Equipment Rental	13,004	12,476	24,480	24,480	15,310
IT Replacement Charge	5,570	6,790	10,380	10,380	9,950
Professional Development	4,708	7,172	15,400	13,300	9,900
Mileage Reimbursement	179	58	200	250	200
Miscellaneous Contractuals	11,310	24,453	16,610	16,610	13,930
Total Contractuals	252,414	233,032	360,950	356,660	258,110
Total Operating Expenses	874,008	879,950	1,647,960	1,478,750	1,127,120
Capital					
Computer Software	0	0	5,800	5,800	0
Total Capital	0	0	5,800	5,800	0
Total Expenditures	874,008	879,950	1,653,760	1,484,550	1,127,120

Budget Request Summary for Fiscal Year 2020

Fund: 2200 Audit Fund

Department: Finance



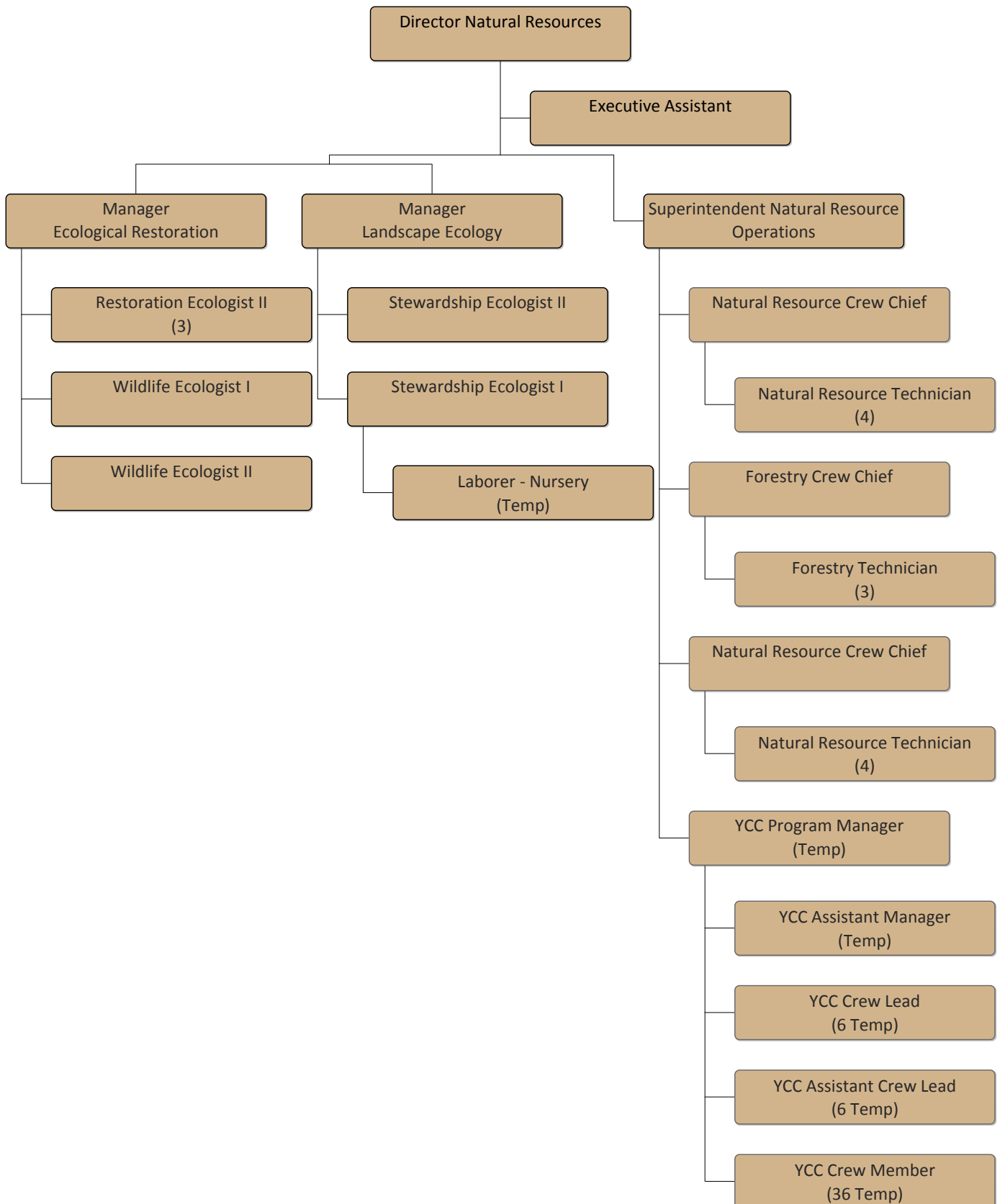
LAKE COUNTY FOREST PRESERVES

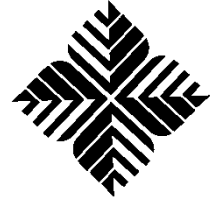
	<u>2016/17 Actual</u>	<u>2017/18 Actual</u>	<u>2018/19 Budget</u>	<u>2018/19 Estimate</u>	<u>2020 Request</u>
Expenditures					
Personnel					
Salaries & Wages	56,970	53,370	145,510	109,510	101,710
Sick Pay Reimbursement	305	299	620	0	310
Health Insurance	8,807	7,941	31,770	20,970	18,050
Total Personnel	66,082	61,610	177,900	130,480	120,070
Contractuals					
Auditing Fees	60,500	58,908	56,570	54,430	58,180
Computer Fees & Services	3,579	3,758	6,020	6,020	4,250
Consulting Fees	7,000	7,600	9,000	9,000	7,000
IT Replacement Charge	520	640	870	870	780
Total Contractuals	71,599	70,906	72,460	70,320	70,210
Total Operating Expenses	137,681	132,516	250,360	200,800	190,280
Capital					
Computer Software	0	0	5,800	5,800	0
Total Capital	0	0	5,800	5,800	0
Total Expenditures	137,681	132,516	256,160	206,600	190,280

NATURAL RESOURCES



(33.71 FTE)





GENERAL PROGRAM STATEMENT

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

KEY OBJECTIVES FOR 2020

1. Continue implementation of approved Ten-Year Capital Improvement Plan.
2. Aggressively pursue and take a leadership role with outside partnerships, collaborations, grants and revenue opportunities.
3. **Conserve Nature at a Landscape Scale**
 - Continue implementation of the Lake County Green Infrastructure Model and Strategy which recommended four 10,000-acre ecological complexes, which include large woodland, wetland and prairie habitats, Lake Michigan protection/restoration areas, water resource areas, and determine economic value of ecosystem services.
 - Continue implementation of the Southern Des Plaines Woodland Habitat Restoration Project including implementation of phase three of the canopy thinning treatments at Old School Forest Preserve, Edward L. Ryerson Conservation Area, Captain Daniel Wright Woods Forest Preserve, MacArthur Woods Forest Preserve, and Grainger Woods Conservation Preserve, and expansion of the woodland breeding bird study in partnership with the Illinois Natural History Survey.
 - Continue pilot project for the removal of buckthorn around Middlefork Savanna Forest Preserve working with the U.S. Forest Service, Bluestem Ecological Services, City of Lake Forest, Lake Forest Open Lands Association and other partners to solicit grant funds and communicating with area neighbors.
 - Continue to enhance the volunteer stewardship program to support current land stewardship efforts and engage the next generation of ecological stewards and volunteers.
 - Complete the implementation of the coastal habitat restoration project at Fort Sheridan as part of the U.S. Army Corps of Engineers Great Lakes Fishery and Ecosystem Restoration program and the US Forest Service State and Private Forestry Program.

- Collaborate and coordinate the U.S. Army Corps of Engineers Section 206 Aquatic Ecosystem Restoration Program at Dutch Gap Forest Preserve. This program will restore natural communities including marsh, wet meadow, wet prairie, mesic and dry prairie, mesic and dry oak savanna, wet and open woodlands. Once agricultural practices cease, the hydrology and geomorphology will be naturalized. This will allow for the restoration and establishment of native plant and animal species over the 791-acre site.
- Continue communication with the Illinois State Toll Highway Authority, Illinois Department of Transportation and the Lake County Division of Transportation for the potential environmental assessment of the Route 53/120 roadway project including possible open space and mitigation opportunities.
- Coordinate with the Metropolitan Water Reclamation District of Greater Chicago for the design and implementation of the reservoir expansion, mitigation and restoration at Buffalo Creek Forest Preserve and wetland mitigation project at Wright Woods Forest Preserve.
- Continue leading the Chiwaukee Prairie Illinois Beach Lake Plain Partnership with Illinois and Wisconsin Departments of Natural Resources, Wisconsin Nature Conservancy and others to restore the historical hydrological conditions to Spring Bluff Forest Preserve and other natural communities of the Lake Plain.
- Collaborate with the Chicago Region Tree Initiative and other partners for the implementation of an outreach program to the neighbors and adjacent landowners around Edward L. Ryerson Conservation Area to increase the urban and natural tree canopy, naturalize golf courses, commercial development and private landowners to establish and enhance a buffer area around Ryerson Woods Nature Preserve.
- Participate in the Barrington Greenway Initiative collaborating with Citizens for Conservation, Forest Preserve District of Cook County, McHenry County Conservation District, Friends of the Forest Preserves and Bobolink Foundation for restoration efforts at Grassy Lake Forest Preserve, Cuba Marsh Forest Preserve and other open spaces in and around the southwestern portion of the County.
- Continue priority habitat restoration projects at Grant Woods, Van Patten Woods, Lakewood, Kettle Grove, Grassy Lake, Middlefork Savanna, Rollins Savanna, Spring Bluff, Captain Daniel Wright Woods, Lyons Woods, Prairie Wolf, Wadsworth Savanna Forest Preserves, Grainger Woods Conservation Preserve and Edward L. Ryerson Conservation Area.

4. Prevent Species Loss

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

- Continue collaboration with Chicago Wilderness, Peggy Notebaert Nature Museum and Lincoln Park Zoo for the development of re-introduction strategies for Blanding's turtle, smooth green snake, massasauga rattlesnake, spotted salamander, wood frog, and the meadow jumping mouse.
- Continue the operation of the native seed nursery, generating seed for restoration projects and providing rare local genotypes.
- Coordinate with Northern Illinois University's Institute for the Study of Environment, Sustainability and Energy for the ecological assessment of wildlife populations and trends.
- Continue District's annual reforestation program, planting native trees and shrubs focusing on the identification of potential 1,000-acre woodland complexes.
- Continue implementation of the Deer Management Program, including new natural areas for management.
- Implement the Oak Ecosystem Recovery Plan and continue to collaborate with regional partners on Oak awareness month and the development of a community involvement project to protect, enhance and expand oak communities in the region.
- Continue collaboration with the Morton Arboretum and the Chicago Regional Tree Initiative for the recovery of oak ecosystems, increase of county-wide tree canopy and reduction of European buckthorn.

5. Improve Water Quality

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

6. Data-driven Conservation

- Upgrade and update the Ecological Database to provide data for driving decisions about the refinement of the Ecological Complexes, determining restoration priorities and locations for natural communities, determining the status of native species and to provide data for the development of metrics.
- Collaborate with regional partners for the consolidation of land managers' ecological and abiotic data to determine on-going trends in relationship to changing climatic conditions, protection and restoration efforts.
- Continued implementation of ecological monitoring and analysis of both ecological and management data, to develop metrics and to assess impacts of restoration and management on flora, fauna and abiotic components of our lands.

PERFORMANCE MEASUREMENTS	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ESTIMATED	2020 PROJECTED
Prairie, Woodland, Wetlands Seeded (acres)	438	350	388	212
Reforestation (trees/shrubs planted)	2,975	3,723	1,992	1,711
Prescribed Burn Management (acres)	3,191	3,355	2,500	4,500
Small Invasive Tree and Shrub Control (acres)	150	123	127	150
Selective Clearing Projects (acres)	929	788	570	154
Herbaceous Invasive Plant Control (acres)	2,761	5,217	7,980	7,500
Volunteer Stewardship (hours)	12,280	11,987	13,000	14,300
Native Seed Nursery Seed (value)	\$250,000	\$301,000	\$185,000	\$225,000
Farmland Management (acres)	2,558	2,262	2,340	2,564

NATURAL RESOURCES
2020 Budget

LAKE COUNTY FOREST PRESERVES



2018/19 Budget	2018/19 Estimate	2020 Request
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Funding Sources

Development Fund Tax Levy	\$5,655,148	\$2,675,754	\$2,036,470
Retirement Fund Tax Levy	316,020	248,600	216,260
Grants and Donations	311,083	2,069,402	169,780
Land and Building Rentals	667,116	667,120	410,200
Other Revenues	27,800	40,580	30,800
Total Funding	6,977,167	5,701,456	2,863,510

Expenditures

Salaries (33.71 FTE)	1,609,890	1,411,700	1,117,630
Benefits	213,840	213,690	176,500
Payroll taxes and IMRF costs	316,020	248,600	216,260
Commodities	225,713	170,533	131,200
Contractuals	2,443,671	1,662,657	1,175,950
Total Operating Expenses	4,809,134	3,707,180	2,817,540
Capital	2,168,033	1,994,276	45,970
Total Expenditures	\$6,977,167	\$5,701,456	\$2,863,510

Budget Request Summary for Fiscal Year 2020

Fund: 2000 Land Development Fund

Department: Natural Resources



LAKE COUNTY FOREST PRESERVES

	<u>2016/17 Actual</u>	<u>2017/18 Actual</u>	<u>2018/19 Budget</u>	<u>2018/19 Estimate</u>	<u>2020 Request</u>
Expenditures					
Personnel					
Salaries & Wages	1,734,986	1,805,761	2,864,240	2,789,300	1,982,590
Part Time Wages	44,668	62,872	100,420	14,850	62,450
Overtime Wages	23,604	39,003	55,000	40,000	35,000
Sick Pay Reimbursement	9,457	15,246	19,150	9,060	9,810
Health Insurance	317,849	330,283	509,250	496,720	404,260
Total Personnel	2,130,564	2,253,165	3,548,060	3,349,930	2,494,110
Commodities					
Office Supplies	1,507	1,690	1,700	1,500	1,000
Software	0	0	0	0	0
Books, Periodicals, Manuals	4,124	45	500	4,130	300
Postage	10,353	9,907	17,650	16,820	9,800
Uniforms	6,166	7,691	10,200	6,700	7,600
Small Tools & Equipment	6,343	6,159	13,100	11,160	9,100
Ground Maint. Supplies	93,111	89,829	138,700	116,770	89,500
Equipment Maint. Supplies	763	405	1,650	1,000	1,100
Operating Supplies	56,456	45,515	78,950	35,940	39,300
Total Commodities	178,823	161,241	262,450	194,020	157,700
Contractuals					
Legal Fees	8,531	2,188	18,000	14,000	10,000
Computer Fees & Services	6,850	7,815	800	2,900	400
Consulting Fees	127,841	113,276	301,244	192,460	159,850
Advertising	1,700	2,073	3,700	2,700	2,300
Printing	5,676	4,912	13,800	7,440	10,150
Dues & Subscriptions	21,387	25,482	29,540	25,910	27,770
Licenses & Permits	0	5,240	10,000	8,500	10,000
Natural Gas	1,093	2,946	7,080	6,620	4,300
Electricity	25,733	11,798	18,350	17,500	11,250
Telephone	28,919	32,208	70,920	55,070	37,150
Water & Sewer	234	266	420	550	250
Disposal Services	264	267	330	330	230
Pest Control	133	122	240	130	120
Insect Management Control	43,165	35,257	77,500	77,500	45,000
Ecological Land Mgmt Contrac	381,833	383,665	575,500	385,000	385,000
Repairs & Maint. Building	2,490	2,262	3,930	3,030	2,050
Repairs & Maint. Grounds	0	3,600	22,500	15,000	5,000
Equipment Rental	10,238	13,689	21,050	16,000	14,400
Vehicle Replacement Charge	88,590	89,040	133,560	133,560	116,530
IT Replacement Charge	17,825	21,050	36,920	36,920	34,860
Equipment Replacement Chrg	84,120	84,120	115,950	115,950	82,900
Certifications and Education	4,267	3,458	6,280	6,650	3,950
Professional Development	6,204	4,848	11,100	8,540	7,050
Mileage Reimbursement	4,321	3,824	5,050	4,700	4,600
Miscellaneous Contractuals	19,532	7,898	72,000	37,100	31,500
Total Contractuals	890,946	861,304	1,555,764	1,174,060	1,006,610
Total Operating Expenses	3,200,333	3,275,710	5,366,274	4,718,010	3,658,420
Capital					
Buildings & Structures	0	0	40,550	40,550	0
Heavy Equipment	0	28,987	0	0	249,000
Total Capital	0	28,987	40,550	40,550	249,000
Total Expenditures	3,200,333	3,304,697	5,406,824	4,758,560	3,907,420

Budget Request Summary for Fiscal Year 2020

Fund: 6100 Youth Conservation Corps

Department: Natural Resources



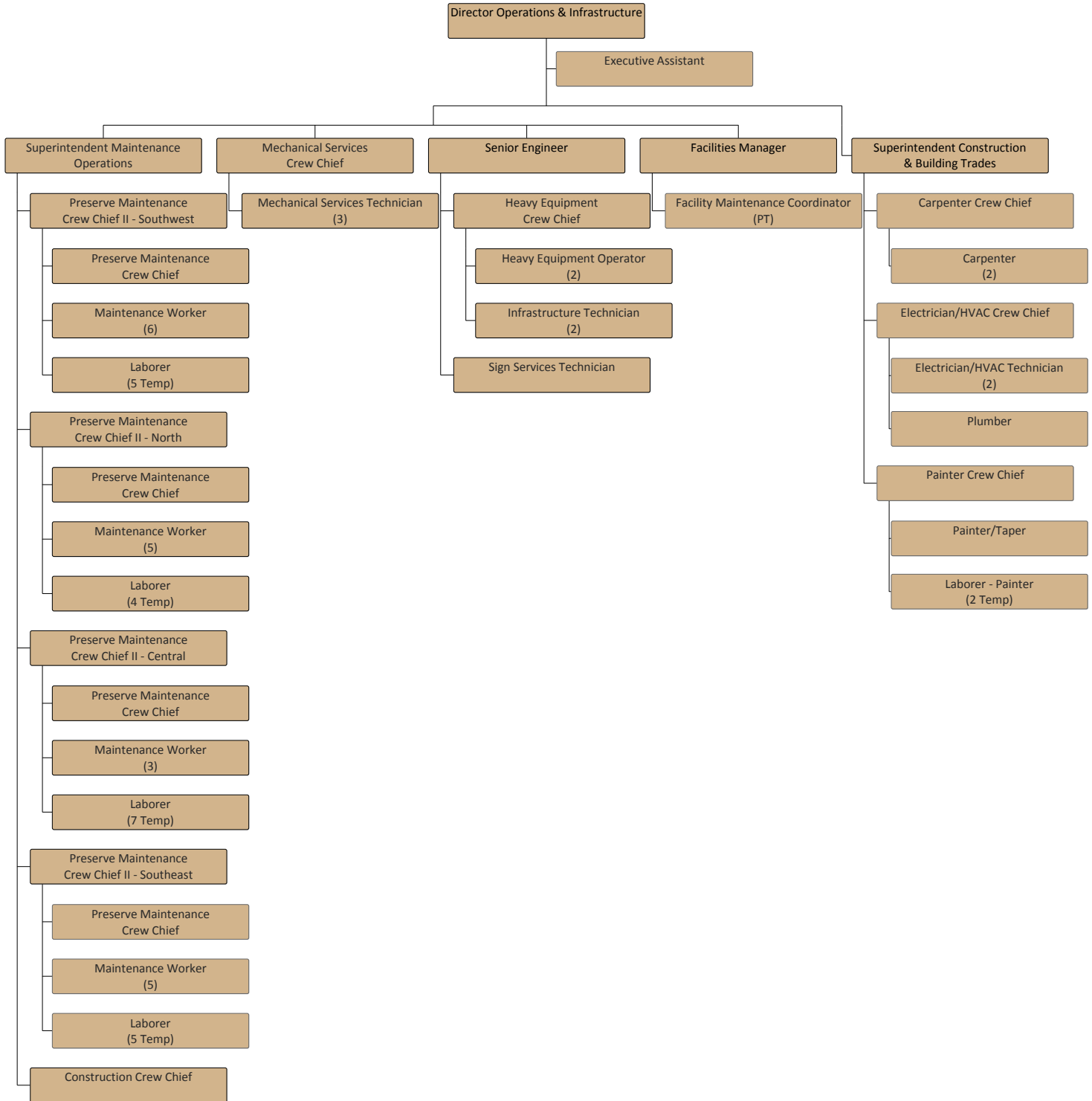
LAKE COUNTY FOREST PRESERVES

	<u>2016/17</u> <u>Actual</u>	<u>2017/18</u> <u>Actual</u>	<u>2018/19</u> <u>Budget</u>	<u>2018/19</u> <u>Estimate</u>	<u>2020</u> <u>Request</u>
Expenditures					
Personnel					
Part Time Wages	102,979	89,341	204,310	160,000	138,200
FICA Contributions	7,878	6,834	15,630	12,240	10,580
Total Expenditures	110,857	96,175	219,940	172,240	148,780

OPERATIONS & INFRASTRUCTURE



(62.71 FTE)



OPERATIONS AND INFRASTRUCTURE DEPARTMENT

2020 Budget Narrative



LAKE COUNTY FOREST PRESERVES

GENERAL PROGRAM STATEMENT

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

The Administration Division provides management, administrative and clerical support to the other divisions, provides direct customer service, performs data entry and manages office technology.

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

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

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

KEY OBJECTIVES FOR 2020

- Maintain and improve existing developed preserves, trails and facilities to publically expected standards.
- Complete repair and renovation projects to ensure public safety, extend the useful life of existing facilities and infrastructure, and reduce ongoing operating and maintenance costs.
- Provide maintenance and construction services to support on-going programs and projects and new initiatives in other departments.
- Review both in-house and outsourced service contracts that provide grounds, building, and infrastructure maintenance to insure the District is using financial resources efficiently.
- Perform additional maintenance responsibilities for recently developed and acquired properties and those scheduled for development and acquisition within the next fiscal year. Continue to ensure coverage of land-banked properties.

- Continue pruning and removing invasive and hazard trees along the Des Plaines River and Millennium Trails.
- Begin to make repairs, modifications, and adjustments to improve accessibility to buildings and sites in accordance with the ADA transition plan.
- 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
- Perform demolition and site clean-up of vacated buildings and on recently acquired properties.
- Manage capital improvements to roads and parking lots at various preserves, including the General Offices, Greenbelt Cultural Center, Sun Lake Forest Preserve.
- Continue trail resurfacing and repair projects throughout the District trail system.
- Continue to review snow and ice control procedures to make improvements in managing the amount of salt (chlorides) applied.

PERFORMANCE MEASUREMENTS	2016/17	2017/18	2018/19	2020
	ACTUAL	ACTUAL	ESTIMATE	PROJECTED
Total Acres	30,855	30,864	30,967	31,047
Improved Sites	45	45	47	47
Unimproved Sites	20	19	17	17
Trail Miles Maintained	196	200	208	208
Parking Lots Maintained	148	147	150	150
Buildings and Structures Maintained	146	139	132	120
Picnic Shelters Operated	34	34	34	34
Vehicles and Large Equipment Maintained	177	176	182	186

OPERATIONS & INFRASTRUCTURE
 2020 Budget

LAKE COUNTY FOREST PRESERVES



2018/19 Budget	2018/19 Estimate	2020 Request
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Funding Sources

General Corporate Fund Tax Levy	\$8,711,500	\$8,441,880	\$5,901,300
Development Fund Tax Levy	1,721,700	1,595,520	1,146,240
Retirement Fund Tax Levy	1,191,730	1,161,850	736,470
Grants & Donations	-	9,800	10,000
Charges for Service and Sales	1,008,870	1,053,870	737,570
Other Revenue	526,370	466,350	242,980
Use of Fund balance	380,048	394,670	-
Total Funding	13,540,218	13,123,940	8,774,560

Expenditures

Salaries (62.71 FTE)	6,070,980	5,918,770	4,182,090
Benefits	1,324,440	1,310,580	945,660
Payroll taxes and IMRF costs	1,191,730	1,161,850	736,470
Commodities	1,668,600	1,470,620	1,070,960
Contractuals	1,379,930	1,357,580	922,380
Total Operating Expenses	11,635,680	11,219,400	7,857,560
Capital	1,904,538	1,904,540	917,000
Total Expenditures	\$13,540,218	\$13,123,940	\$8,774,560



LAKE COUNTY FOREST PRESERVES

	<u>2016/17</u> <u>Actual</u>	<u>2017/18</u> <u>Actual</u>	<u>2018/19</u> <u>Budget</u>	<u>2018/19</u> <u>Estimate</u>	<u>2020</u> <u>Budget</u>
Expenditures					
Personnel					
Salaries & Wages	3,045,930	2,988,446	4,869,760	4,779,430	3,366,270
Part Time Wages	217,023	205,222	406,750	388,300	276,750
Overtime Wages	51,983	75,214	103,250	71,500	71,200
Sick Pay Reimbursement	9,980	23,499	21,390	15,720	7,160
Health Insurance	692,087	704,077	1,145,110	1,130,020	823,940
Total Personnel	4,017,003	3,996,458	6,546,260	6,384,970	4,545,320
Commodities					
Office Supplies	1,329	2,730	3,000	3,000	2,000
Postage	165	113	370	370	270
Gasoline & Oil	207,639	223,960	456,900	352,830	260,000
Uniforms	13,729	14,129	21,550	21,550	13,150
Small Tools & Equipment	18,399	22,445	29,830	29,830	20,400
Building Maint. Supplies	126,621	105,276	157,500	157,500	125,000
Ground Maint. Supplies	54,606	83,777	162,500	162,500	97,000
Equipment Maint. Supplies	42,397	55,666	79,500	79,500	49,500
Vehicle Maint. Supplies	43,066	50,981	65,250	62,250	40,000
Inventory Variances	1,103	(2,873)	1,500	1,500	1,000
Landscaping, Trees, Shrubs	2,127	1,117	3,000	3,000	2,000
Operating Supplies	94,257	94,928	167,750	167,750	103,500
Total Commodities	605,438	652,249	1,148,650	1,041,580	713,820
Contractuals					
Computer Fees & Services	5,276	8,396	18,390	19,640	11,620
Advertising	3,281	2,684	4,000	4,000	2,000
Dues & Subscriptions	15	205	1,100	1,100	850
Licenses & Permits	9,115	11,590	11,640	11,640	10,260
Telephone	18,260	24,863	48,090	50,320	35,730
Water & Sewer	0	1,292	0	0	0
Disposal Services	53,502	50,369	99,000	99,000	60,000
Repairs & Maint. Building	27,869	26,991	61,500	68,500	34,000
Repairs & Maint. Grounds	161,714	141,170	263,440	263,440	165,300
Repairs & Maint. Equipment	29,068	26,386	60,750	54,650	32,250
Repairs & Maint. Vehicles	7,424	13,590	22,500	22,500	10,000
Equipment Rental	12,553	8,750	22,460	22,460	14,730
Vehicle Replacement Charge	91,410	101,840	201,450	201,450	120,280
IT Replacement Charge	29,980	34,850	52,780	52,780	50,430
Equipment Replacement Chrg	82,870	82,870	141,870	141,870	109,270
Certifications and Education	2,422	3,104	8,870	7,770	4,920
Professional Development	768	2,271	12,650	9,930	12,000
Mileage Reimbursement	100	1,010	1,800	1,800	1,200
Miscellaneous Contractuals	2,539	2,480	4,050	4,050	2,700
Total Contractuals	538,166	544,711	1,036,340	1,036,900	677,540
Total Operating Expenses	5,160,607	5,193,503	8,731,250	8,463,450	5,936,680
Capital					
Heavy Equipment	39,941	0	60,000	60,000	30,000
Capital	39,941	0	60,000	60,000	30,000
Total Expenditures	5,200,548	5,193,503	8,791,250	8,523,450	5,966,680



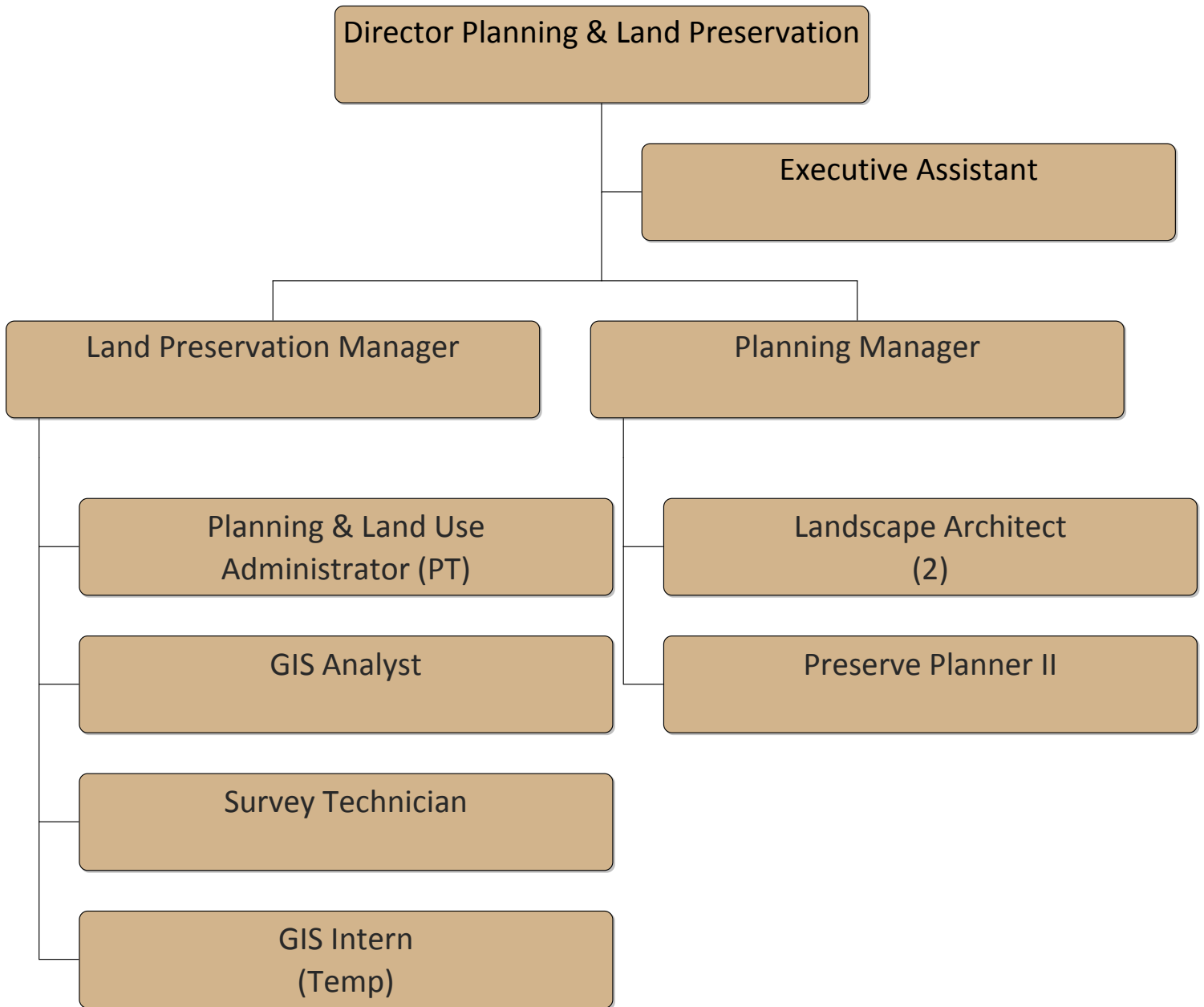
LAKE COUNTY FOREST PRESERVES

	<u>2016/17</u> Actual	<u>2017/18</u> Actual	<u>2018/19</u> Budget	<u>2018/19</u> Estimate	<u>2020</u> Request
Expenditures					
Personnel					
Salaries & Wages	403,034	417,093	657,330	651,320	450,710
Overtime Wages	3,670	10,388	12,500	12,500	10,000
Sick Pay Reimbursement	0	(502)	0	0	0
Health Insurance	113,184	115,196	179,330	180,560	121,720
Total Personnel	519,888	542,175	849,160	844,380	582,430
Commodities					
Gasoline & Oil	45,113	64,263	70,600	76,500	65,590
Uniforms	2,859	2,803	2,250	2,160	2,250
Small Tools & Equipment	3,435	5,847	6,000	4,280	4,000
Ground Maint. Supplies	149,741	175,174	210,000	150,000	140,000
Equipment Maint. Supplies	44,765	47,233	52,500	52,500	45,000
Vehicle Maint. Supplies	31,650	18,005	65,250	43,500	30,000
Preserve Signs and Maint.	30,372	46,671	82,500	80,000	55,000
Operating Supplies	12,862	7,484	26,250	16,900	12,500
Total Commodities	320,797	367,480	515,350	425,840	354,340
Contractuals					
Engineering Fees	0	3,000	30,000	20,970	10,000
Computer Fees & Services	2,466	1,800	400	2,520	300
Licenses & Permits	497	196	4,110	2,750	2,740
Telephone	2,808	3,749	6,480	6,270	4,320
Disposal Services	3,028	789	15,000	10,000	3,000
Repairs & Maint. Grounds	0	14,602	23,400	14,850	15,900
Repairs & Maint. Equipment	10,107	21,449	22,500	15,150	15,000
Repairs & Maint. Vehicles	6,111	8,653	18,750	35,000	12,500
Equipment Rental	780	0	6,000	4,000	2,000
Vehicle Replacement Charge	48,860	48,860	83,280	83,280	86,650
IT Replacement Charge	0	0	2,140	2,140	2,230
Equipment Replacement Chrg	111,760	111,760	108,600	108,600	71,600
Certifications and Education	0	60	230	200	150
Professional Development	0	0	1,000	500	1,500
Miscellaneous Contractuals	0	0	0	0	0
Total Contractuals	186,417	214,918	321,890	306,230	227,890
Total Operating Expenses	1,027,102	1,124,573	1,686,400	1,576,450	1,164,660

PLANNING & LAND PRESERVATION



(10.2 FTE)





GENERAL PROGRAM STATEMENT

The Planning and Land Preservation Department prepares master plans, designs, engineers, and provides contract administration of consultants, coordinates and manages construction of District public access improvement projects as outlined in the Board-approved Capital Improvement Plan. The Department is also responsible for the District's land preservation and acquisition program and offers a comprehensive land planning approach to analyzing potential land purchases that provide opportunities to expand existing preserves, initiate greenway and trail corridor preservation, and preserve natural resource areas including wetlands, prairies, wildlife habitats and forested areas.

Revenues for the District's land preservation program are funded from the sale of bonds. In November of 2008, the voters of Lake County approved a \$185,000,000 bond referendum, of which \$148,000,000 (80%) was designated for land acquisition purposes. In 2010, the District passed a resolution adopting the Lake County Vision for Land Preservation, which approved a two-fold land acquisition goal of preserving 40 acres for every 1,000 residents and, in combination with the District's public and private land preservation partners in Lake County, preserve at least 20% of the County as natural areas, parks, trails, farmland and scenic views by 2030.

PLANNING DIVISION KEY OBJECTIVES FOR 2020

- Continue implementation of the approved Ten-Year Capital Improvement Plan.
- 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.
- Continue implementation of the Millennium Trail project, including coordinating with IDOT to complete a one-mile section of the trail associated with the Route 45 Milburn Bypass project, complete the Phase II engineering for the Raven Glen/Ethel's Woods Forest Preserves Route 45 tunnel and trail connection and, if awarded funding, administer the federal funding process for the construction. Begin construction of the portion of the Millennium Trail connecting the existing trails at McDonald Woods Forest Preserve to the completed section of trail associated with the Route 45 Bypass.
- Complete a preliminary trail routing study for the proposed Millennium Trail from Ethel's Woods north and east to Hunt Club Road at Pine Dunes Forest Preserve.
- Complete the detailed design development plans and the engineering of Phase I of the Board-approved Master Plan for Lakewood Forest Preserve.
- Continue planning of the Regional Greenway Trail System including connecting the Millennium Trail to the Des Plaines River Trail, completion of a preliminary analysis and engineering study for the final route of the Middlefork Trail and Greenway, and connecting the Middlefork Trail and Greenway to the Des Plaines River Trail. Continue working with partners to finalize the Millennium Trail routing through Round Lake and identify an implementation strategy for completion of this 2-mile section.

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

- Continue to monitor and improve the District’s internal project notification system and work with the Public Affairs and Development Department to develop adjustments to the system so it can be shared with the general public through on-line communications.
- Complete an analysis and study of nature play areas and identify locations within the District’s holdings for potential play areas.
- Begin a comprehensive master plan for all District holdings that identifies existing and potential future public access and restoration opportunities including preliminary cost estimates that establishes the long-term financial commitment for the implementation, management and operations of each land use.

LAND PRESERVATION DIVISION KEY BOND OBJECTIVES FOR 2020

- Continue implementation of the land acquisition plan with remaining bond funds from the 2008 voter-approved referendum bond funds totaling \$148,000,000.
- Continue to align the District’s land acquisition plan with the approved Strategic Plan.
- Continue implementation of a land preservation program that is consistent with the following adopted goals: 1) Protect Wildlife Habitat; 2) Preserve Wetlands, Prairies and Forests; 3) Provide Trails, Greenways and River/Lake Access; 4) Protect Against Flooding; 5) Save Large Refuges; 6) Expand Existing Preserves; 7) Create New Open Spaces; 8) Funding Enhancement and Leveraging; 9) Partnerships.
- Capitalize on the completed Lake County Green Infrastructure Model & Strategy, building on the previous efforts of the Chicago Wilderness regional Green Infrastructure Vision (GIV), by identifying a more-refined green infrastructure network model with higher resolution and more up-to-date Geographic Information System (GIS) data, to provide a framework for identifying land conservation and restoration opportunities.
- Continue to work with the Administration and Natural Resource Departments on the modernization of the ecological database and its associated GIS applications. The new database will provide staff with a more efficient means of collecting, analyzing and using information to support the District’s restoration and wildlife preservation goals.
- Continue to improve the Board-approved Strategic Objective of a District-wide GIS by working with all Departments to improve data collection, analysis methods and business workflows.
- Continue working with partners to plan and implement partnership trails. Support that effort through land preservation consistent with the District’s land preservation goals and the Strategic Plan.
- Continue coordination with the Lake County Division of Transportation on several projects combined within a single Intergovernmental Agreement for the exchange of fee-simple, permanent easement and temporary easement property rights for public access improvements and natural resource benefits. Projects included are at Wadsworth Savanna, Grant Woods, Greenbelt, Captain Daniel Wright Woods and Ray Lake Forest Preserves, and Grainger Woods Conservation Preserve.
- Foster partnerships to leverage lands and funding from private non-profit sources, state and federal grants including the Open Space Lands Acquisition and Development (OSLAD) and Land and Water Conservation Fund (LAWCON) programs, intergovernmental agreements, donations and conservation easements.
- Work with the Chief Development Officer and the Preservation Foundation to actively solicit private donations for the District’s ongoing land acquisition efforts through either monetary or land donations appropriate to the District’s preservation plans.

- Continue to develop and enhance working relationships and partnerships with non-profit land conservation organizations (Lake Forest Open Lands Association, The Nature Conservancy, Citizens for Conservation, Lake Bluff Open Lands, the Barrington Area Conservation Trust, and Openlands) that will identify and preserve properties that will enhance the District’s land holdings.
- Develop strategies to acquire and/or preserve in-holdings throughout the District with special emphasis on those in-holdings that could negatively impact natural resource protection of adjacent District lands due to environmental contaminations, and on those that could provide access opportunities or locations for accessibility improvements.
- Analyze potential land acquisition programs or partnerships in urbanized areas of the county that may include the purchase of smaller parcels in order to meet the open space needs of an urban population.
- Work with elected state officials from Lake County, environmental groups and the statewide Forest Preserve District coalition to monitor and stabilize the OSLAD and LAWCON grant programs pertaining to land acquisition funding.
- Continue to identify and implement opportunities for protection of District land holdings through the use of property restrictions such as conservation easements, deed restrictions or nature preserve dedications, where appropriate.

PERFORMANCE MEASUREMENTS	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ESTIMATED	2020 PROJECTED
Annual District Acres Preserved (includes easements)	15.4	9.5†	103.1*	190.5*
Percent of County Preserved by District	10.25%	10.25%	10.28%	10.30%**
Percent of County Preserved with Partners (Goal = 20%)	18.18% (54,744 Acres)	18.25% (54,962.2 Acres)	18.28% (55,065.2 Acres)	18.35%*** (55,255.7 Acres)
Total Number of District Sites	65	65	65	64♦
Average District per-acre cost for land	\$26.06	\$15,802††	\$23,199**	\$9,520♦♦
Total District acreage	30,855.8	30,865.1	30,966.9	31,026.4♦♦♦

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

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

* Listed acquisitions do not include the 13.3 acres placed under contract with a delayed closing.

** Price per acre does not include the \$73,260 for the 13.3 acres (\$5,500 per acre) placed under contract with a delayed closing.

* Projected acquisitions are for new property and do not include an expected 131-acre reduction for District’s exchange of Black Crown Forest Preserve to the Illinois Department of Natural Resources (IDNR) for the State of Illinois’ interests in portions of the Oriole Grove and Prairie Wolf Forest Preserves.

** Percent of County Preserved by District reflects the expected 131-acre reduction for District’s exchange of Black Crown Forest Preserve to the IDNR for the State of Illinois’ interests in portions of the Oriole Grove and Prairie Wolf Forest Preserves.

*** Percent of County Preserved with Partners does include the 131-acres of Black Crown Forest Preserve to be transferred from the District to the IDNR for the State of Illinois’ interests in portions of the Oriole Grove and Prairie Wolf Forest Preserves, since the property will still be protected.

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

♦♦ Per-acre cost is for the projected 132 acres to be purchased and does not include 131-acre reduction for the exchange of Black Crown Forest Preserve to the IDNR for the State of Illinois’ interests in portions of the Oriole Grove and Prairie Wolf Forest Preserves.

♦♦♦ Total District acreage includes both the projected 132 acres to be purchased and the 131-acre reduction for the exchange of Black Crown Forest Preserve to the IDNR for the State of Illinois’ interests in portions of the Oriole Grove and Prairie Wolf Forest Preserves.

PLANNING & LAND PRESERVATION
 2020 Budget

LAKE COUNTY FOREST PRESERVES



2018/19 Budget	2018/19 Estimate	2020 Request
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Funding Sources

Development Fund Tax Levy	\$1,658,732	\$986,245	\$1,115,324
Retirement Fund Tax Levy	243,510	236,820	143,160
Land and Building Rentals	38,100	304,780	0
Investment Income(Development Fund)	282,000	590,540	173,500
Other Revenues	13,980	36,830	17,536
Use of Fund balance	0	0	-
Total Funding	2,236,322	2,155,215	1,449,520

Expenditures

Salaries (10.2 FTE)	1,242,890	1,208,800	815,690
Benefits	222,190	196,970	142,710
Payroll taxes and IMRF costs	243,510	236,820	143,160
Commodities	23,050	21,000	14,010
Contractuals	504,682	491,625	333,950
Total Operating Expenses	2,236,322	2,155,215	1,449,520
Capital (including land acquisition)	0	0	-
Total Expenditures	\$2,236,322	\$2,155,215	\$1,449,520

Budget Request summary for Fiscal Year 2020

Fund: Planning



LAKE COUNTY FOREST PRESERVES

	<u>2016/17</u> Actual	<u>2017/18</u> Actual	<u>2018/19</u> Budget	<u>2018/19</u> Estimate	<u>2020</u> Request
Expenditures					
Personnel					
Salaries & Wages	626,717	644,383	1,166,610	1,120,210	803,090
Part Time Wages	0	4,800	69,160	77,590	54,850
Sick Pay Reimbursement	1,442	1,921	7,120	11,000	2,750
Budgeted Salary Adjustment	0	0	(45,000)	0	(45,000)
Health Insurance	120,376	117,983	222,190	196,970	142,710
Total Personnel	748,535	769,087	1,420,080	1,405,770	958,400
Commodities					
Office Supplies	4,923	2,298	7,100	5,500	4,740
Software	0	4,774	700	700	700
Books, Periodicals, Manuals	492	115	950	950	250
Postage	242	228	1,000	1,000	550
Gasoline & Oil	0	0	450	0	0
Uniforms	626	292	1,000	1,000	670
Equipment Maint. Supplies	495	250	2,250	2,250	800
Operating Supplies	5,117	6,555	9,600	9,600	6,300
Total Commodities	11,895	14,512	23,050	21,000	14,010
Contractuals					
Architect Fees	4,516	6,234	24,605	24,600	10,000
Legal Fees	19,328	48,884	45,000	45,000	30,000
Engineering Fees	0	610	24,390	24,390	10,000
Computer Fees & Services	6,547	6,676	25,410	25,410	14,870
Consulting Fees	42,769	14,194	95,877	95,880	46,000
Advertising	383	236	1,000	1,480	500
Printing	283	120	500	500	200
Dues & Subscriptions	3,416	3,911	8,570	8,570	4,940
Electricity	20,593	8,427	12,040	12,900	12,500
Telephone	10,212	6,733	37,740	14,550	9,280
Water & Sewer	187	186	360	1,090	300
Disposal Services	212	187	270	290	250
Pest Control	107	85	180	180	140
Repairs & Maint. Building	1,993	1,583	2,730	2,730	2,280
Repairs & Maint. Equipment	0	1,965	3,000	3,000	1,000
Equipment Rental	2,418	2,037	4,140	4,140	2,660
Vehicle Replacement Charge	13,340	13,340	23,520	23,520	6,140
IT Replacement Charge	9,020	10,510	31,790	31,790	29,750
Equipment Replacement Chrg	2,400	2,400	1,800	1,800	1,200
Certifications and Education	184	61	2,750	2,750	1,200
Professional Development	5,367	2,864	16,460	16,460	13,290
Mileage Reimbursement	50	60	550	550	450
Real Estate & Drainage Taxes	41,631	42,287	27,000	35,000	27,000
Miscellaneous Contractuals	0	0	0	40	0
Total Contractuals	184,956	173,590	389,682	376,620	223,950
Total Operating Expenses	945,386	957,189	1,832,812	1,803,390	1,196,360
Capital					
Improvements to Buildings	0	29,453	20,547	20,550	0
Capital Imprvmts-Preserves	1,258,925	1,584,997	5,601,296	5,416,750	729,310
Computer Software	0	0	26,010	26,010	0
Miscellaneous Capital	0	0	125,744	125,740	0
Total Capital	1,258,925	1,614,450	5,773,598	5,589,050	729,310
Total Expenditures	2,204,311	2,571,639	7,606,410	7,392,440	1,925,670

Budget Request summary for Fiscal Year 2020

Fund: Land Acquisition



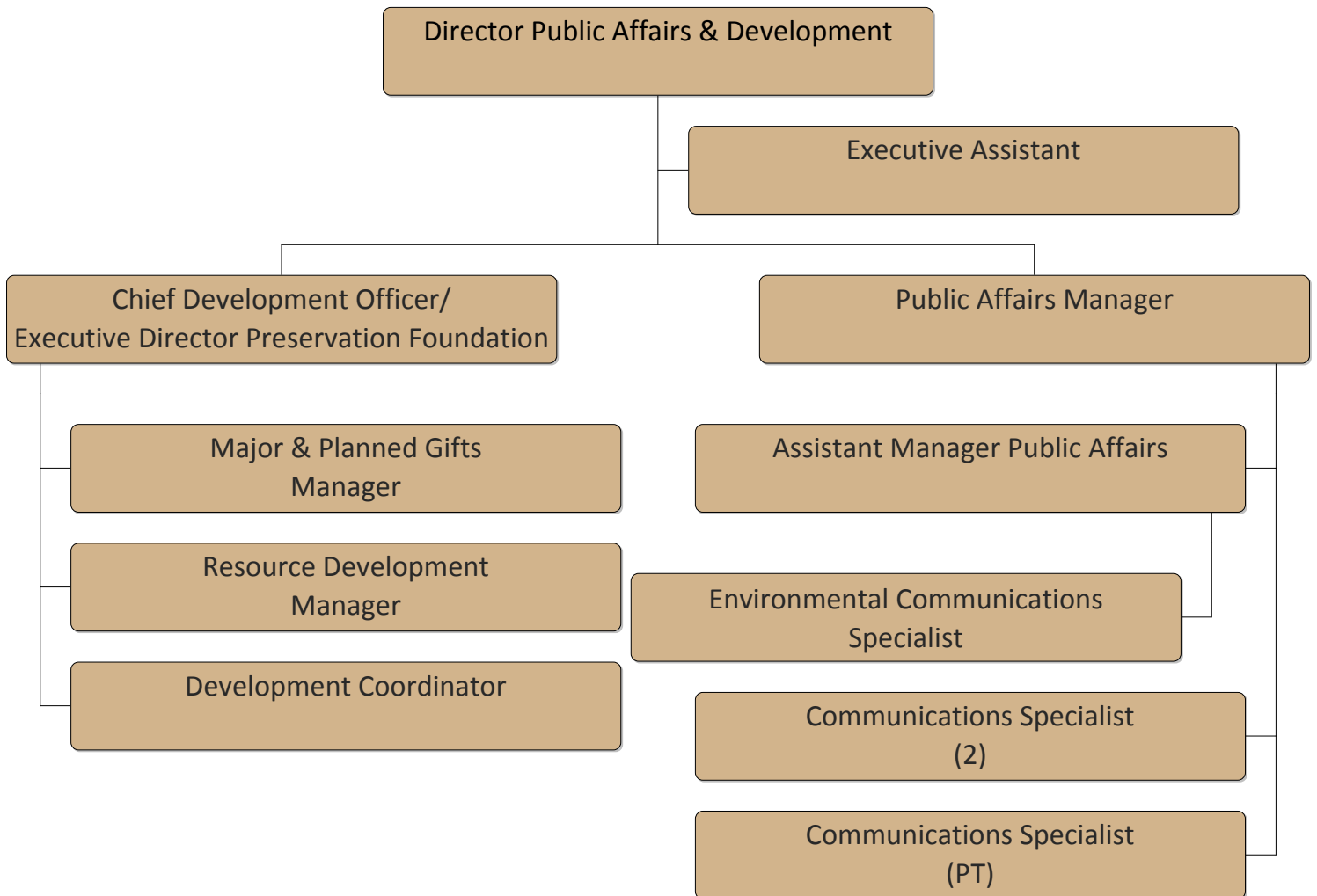
LAKE COUNTY FOREST PRESERVES

	<u>2016/17</u> <u>Actual</u>	<u>2017/18</u> <u>Actual</u>	<u>2018/19</u> <u>Budget</u>	<u>2018/19</u> <u>Estimate</u>	<u>2020</u> <u>Request</u>
Expenditures					
Personnel					
Salaries & Wages	111,880	117,870	0	0	0
Part Time Wages	32,802	35,983	0	0	0
Sick Pay Reimbursement	2,039	1,594	0	0	0
Health Insurance	4,376	7,238	0	0	0
Total Personnel	151,097	162,685	0	0	0
Commodities					
Office Supplies	3,318	2,582	0	0	0
Software	6,690	8,500	0	0	0
Postage	162	96	0	0	0
Gasoline & Oil	731	45	0	0	0
Operating Supplies	208	420	0	0	0
Total Commodities	11,109	11,643	0	0	0
Contractuals					
Legal Fees	22,690	2,355	5,000	5,000	0
Computer Fees & Services	100	0	0	0	0
Consulting Fees	15,000	10,074	0	0	0
Dues & Subscriptions	370	380	0	0	0
Electricity	5,075	3,371	0	0	0
Telephone	2,394	1,505	0	0	0
Water & Sewer	46	53	0	0	0
Disposal Services	52	54	0	0	0
Pest Control	26	24	0	0	0
Repairs & Maint. Building	491	453	0	0	0
Equipment Rental	596	536	0	0	0
IT Replacement Charge	4,410	5,000	0	0	0
Professional Development	440	2,664	0	0	0
Total Contractuals	51,690	26,469	5,000	5,000	0
Total Operating Expenses	213,896	200,797	5,000	5,000	0
Capital					
Land Acquisition	62,951	288,054	3,100,000	3,100,000	790,880
Title Fees	3,745	2,435	12,000	12,000	10,700
Tax Prorations	(1,916)	2,073	2,000	2,000	2,000
Other Land Acquisition Costs	36,796	35,717	40,000	40,000	0
Appraisal Fees	14,600	13,600	15,000	15,000	10,000
Engineering Fees	5,384	21,051	25,000	25,000	25,000
Legal Fees	27,759	19,225	35,000	35,000	35,000
Total Capital	149,319	382,155	3,229,000	3,229,000	873,580
Total Expenditures	363,215	582,952	3,234,000	3,234,000	873,580

PUBLIC AFFAIRS & DEVELOPMENT



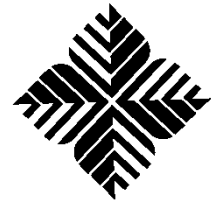
(11.5 FTE)



PUBLIC AFFAIRS & DEVELOPMENT

2020 Budget Narrative

LAKE COUNTY FOREST PRESERVES



PUBLIC AFFAIRS - GENERAL PROGRAM STATEMENT

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

District non-tax revenues are significantly enhanced through this Division's ongoing promotion of the public website, which from the time of its launch on Nov 17, 2014, to July 17, 2019, has generated 57,078 sales orders valued at \$3,113,533.00. The website presently hosts 2,167 pages of content (*up from 1,298 pages in 2017*) related to all facets of the District's mission and to FERN, the District's employee intranet. Additional revenues are generated through marketing and advertising of District golf courses, the Bess Bower Dunn Museum of Lake County (Dunn Museum), Independence Grove Forest Preserve amenities, merchandising, and other specialty opportunities.

KEY OBJECTIVES FOR 2020

- Implement key elements of objectives identified as FY2020 Strategic Plan priorities:
 - **Branding & Messaging:** Implement tactics that support the Strategic Plan objectives to refine the District's brand usage across all departments and to present focused public awareness messages through *Horizons* feature articles, media coverage, and social media and website posts that inspire people to interact with and support their forest preserves. Public Affairs branding team will continue to work with the Planning Department and a branding consultant to refine secondary brand logos, brand usage guidelines and to update the Districtwide Graphic Standards Manual.
 - **Media and Community Relations:** Create content and develop media strategies that strengthen our presence in the community; build awareness of the District's brand, with special focus on the Preservation Foundation endowment campaign, new or expanded natural resources initiatives, special exhibitions of the Dunn Museum, education programs and events, District land acquisitions, and new trails, trail connections and preserve improvement projects listed on the Capital Improvement Plan, specifically the Lakewood Forest Preserve master plan and the new Waukegan Savanna Dog Park. Continue guest writing the successful twice monthly Daily Herald column in the Neighbor section.
 - **Geographic Information System (GIS) Technologies:** Work collaboratively with Land Preservation staff to improve existing and to develop and launch new interactive story maps and customer interfaces using Esri and beacon technology.

- **Conservation Initiatives:** Work collaboratively with Natural Resources, Operations, Development and Executive Leadership staff to promote strategic partnerships and broaden awareness and public understanding of large-scale natural resource management and conservation education initiatives, especially among preserve neighbors and visitors, through public information efforts that focus on potential health issues, invasive species, living with wildlife, habitat restoration, the Green Infrastructure Vision, and the buckthorn control project. Employ the use of drone photography and video to better capture progress of large-scale projects.
- **Education and Recreation Initiatives:** Promote nature and history education programs, summer camps, special exhibitions, school and scout offerings, new outreach efforts such as the Teacher Ambassador program, and golf courses, marinas, hiking trails and other recreational amenities through advertisements, marketing campaigns, public relations, media coverage, website, mobile app, social media platforms, and other digital technologies.
- **Website and Mobile App Content and Design Management:** Oversee content management and design for the District’s LCFPD.org public website. Create new content and functionality driven by Strategic Plan priorities, monitor site analytics and improve site metrics/usability. Monitor e-commerce content to insure smooth and successful customer experiences. Increase website revenue from online sales of programs and events, shelter rentals, and permits by continually driving traffic to the website through all available communication and marketing channels. Redesign current mobile app and streamline features. Implement new digital platforms, such as Vamonde, to help mobile users find our cultural destinations and recreational experiences when searching for things to do in our region.
- **Conversion to Responsive Design:** Work with our website vendor, American Eagle, to convert LCFPD.org to a responsive web design (RWD) in order to provide equal access to information regardless of device. RWD creates dynamic changes to the appearance of a website, depending on the screen size and orientation of the device being used to view it. RWD allows for easier on-screen reading and site navigation with a minimum of resizing, panning or scrolling. RWD provides an optimal viewing experience for the site visitor because it automatically resizes and shuffles page content to the screen size of the device being used. With conversion to RWD, we will eliminate the need to maintain the District’s separate mobile website. The use of a single codebase makes maintenance easier over time as only one set of code and content would need to be updated rather than two.
- **Employee Intranet:** Continue to develop and maintain content and design for the employee website, FERN, and convert these pages to RWD as part of above mentioned project. Add new forms and functionality to improve the methods of gathering and replying to employee idea submissions, in support of strategic plan Leadership objective.
- **Americans with Disabilities Act (ADA) Initiative:** Implement recommendations for communications, public website and other public affairs elements of new ADA improvements according to plan requirements.

Public Engagement Primary Insight	ACTUAL 2017 Calendar Year 12 months	ACTUAL 2018 Calendar Year 12 months	ESTIMATED 2019 Calendar Year PROJECTED 2020 Calendar Year
Website LCFPD.org			
<i>Website Unique Visitors¹</i>	754,187	1,322,273	1,500,000
<i>Total Sales Revenue</i>	\$725,455	\$739,140	\$750,000 ('19), \$800,000 ('20)
<i>Total Number of Orders</i>	13,489	13,370	13,450 ('19), 14,000 ('20)
Horizons²			
<i>Annual Total Mailed</i>	129,364	129,748	130,000 ('19); 130,300 ('20)
<i>Annual Total Printed</i>	151,500	151,500	151,500 ('19); 151,500 ('20)
<i>Online Flipbook Reads / Impressions</i>	1,374 / 4,526	1,250 / 5,094	1,275 / 5,100 ('19); 1,300 / 5,200 ('20)
Mobile App			
<i>Number of Hits</i>	17,434	13,651	15,000
<i>Annual Downloads</i>	1,850	1,509	1,600 ('19), 1,650 ('20)
Lake County Nature Blog			
<i>Views</i>	8,404	7,180	7,200 ('19 / '20)
<i>Country Origins</i>	57	63	
E-newsletters			
<i>Total Subscribers³</i>	24,354	30,935	31,000 ('19); 32,000 ('20)
Facebook			
<i>Likes</i>	10,150	11,221	12,000
<i>Total Reach⁴</i>	1,029,988	596,880	660,000 ('19); 705,000 ('20)
<i>Engagement</i>	24,699	19,997	20,400 ('19); 21,000 ('20)
Twitter			
<i>Impressions</i>	163,400	276,550	301,000 ('19), 324,000 ('20)
<i>Followers</i>	4,221	7,095	7,500
Instagram			
<i>Engagement</i>	6,170	19,830	10,000 ('19), 15,000 ('20)
<i>Followers</i>	1,161	1,707	2,200
YouTube			
<i>Total Views</i>	11,057	13,713	14,500 ('19), 15,000 ('20)
Flickr			
<i>Total Photos Uploaded by Members⁵</i>	10,952	12,712	13,500 ('19), 14,000 ('20)

* **Estimated / Projected** column reflects 6-month estimate/6-month projected for 2019 calendar year and 12-month projections for 2020 calendar year.

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

² Horizons online flipbook reads and impressions regularly change as new online readers discovery the publication. Horizons printed/mailed totals are for calendar year issues in chronological order starting with spring, summer, fall, winter.

³ Public Affairs staff communicates public information about the District via email to current subscribers of our main LCFPD list (17,287 for 2018), our golf list (13,490 for 2018) and to subscribers of our media list (158 for 2018). In 2018, we consolidated individual facility accounts.

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

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

DEVELOPMENT DIVISION - GENERAL PROGRAM STATEMENT

The Development Division was created in 2006 to raise non-tax revenue for the District in the form of state and federal competitive grants, private contributions and sponsorships from individuals, corporations and foundations. Working with all District departments, the Development Division raises restricted and unrestricted funds for District operations, projects, programs and capital improvements. In 2007, the Preservation Foundation of the Lake County Forest Preserves was incorporated and received its 501(c)(3) status to aid in this process. Since the inception of the Development Division, through the end of 2018, the division has raised \$18,070,165 in cash and in-kind contributions, a 354 percent return on investment.

The Division undertakes campaigns to raise funds in support of improvements at preserves and facilities, conducts an Annual Fund campaign, secures gifts and sponsorships in support of educational programs and events, coordinates bequests and other planned gifts, and works to secure gifts of conservation land, conservation easements and other property.

KEY OBJECTIVES FOR 2020

- Launch a \$20 million endowment campaign to provide a permanent source of financial support for the long-term care and management of the Forest Preserves high quality natural areas and restored lands, and to provide critical matching funds to leverage additional grants and donations.
- Work with Preservation Foundation of the Lake County Forest Preserves Board of Directors to recruit, orient and engage two to four additional civic or corporate leaders to join the Foundation Board of Directors.
- Support the work of standing and special committees of the Preservation Foundation, including Executive (governance and nominating), Finance (investments and financial management policies), and Development and Marketing (promotion, awareness, and fundraising).
- Lead the Preservation Foundation Board of Directors and Committees in a process to review and update the Preservation Foundation Strategic Plan, approved in November 2015, to support the District's updated near-term objectives and 25-year strategic directions.
- Build a strong base for the Annual Fund campaign by increasing donor retention rates, securing new corporate and individual donors, and increasing gift amounts from current donors. Grow membership in the Guardian Society, a giving circle of donors who give \$1,000 or more annually to the Annual Fund or specific priorities of the District.
- Working with the Development and Marketing Committee, develop and implement a Preservation Foundation awareness campaign to educate Forest Preserve users about the Preservation Foundation, and inspire new volunteers and donors.
- Work with the Finance Committee and Preservation Foundation Board of Directors to manage cash flow, short-term investments, and permanent endowment funds of the Preservation Foundation.
- Expand and strengthen the Preservation Foundation donor base by engaging new donors and renewed gifts for high priority Forest Preserve programs and projects.
- Work with Preservation Foundation board and committee members and Forest Preserve District staff to raise major gifts to support habitat restoration, public access improvements, and other projects identified in the annual budget and Capital Improvement Plan to extend and accelerate the Forest Preserves work.

- Expand awareness of, interest in, and giving to the Preservation Foundation through a comprehensive social media presence, working with the District’s Public Affairs Division and by hosting eight to 10 donor cultivation events, such as private *State of the Preserves* gatherings, and behind-the-scenes tours or special events led by District staff.
- Educate current and prospective donors about planned giving opportunities and grow the Preservation Society through planned giving marketing, networking with area wealth advisors and estate planning attorneys, and one-on-one visits with current donors.
- Work with the District Land Preservation Division and the Executive Director to identify opportunities around gifts of conservation land, partial gifts of conservation land, and conservation easements with landowners, as appropriate.

Fundraising Revenue	2017/18 Actual	2018/19 Estimated	2020 Projected
Annual Fund	\$140,300	\$147,000	\$154,300
<i>Solicitations</i>	2,567	3,505	3,610
<i>Number of Gifts</i>	382	620	850
<i>Average Gift Size</i>	\$262	\$237	\$182
Temporarily (Program) Restricted	\$2,496,130	\$2,800,000	\$2,100,000
Permanently Restricted	\$29,742	\$1,034,000	\$2,000,000
Planned Giving			
<i>Planned Giving Inquiries & Visits</i>	18	20	35
<i>Planned Giving Intentions</i>	20	22	30
<i>Estimated Value of Unrealized Gifts</i>	\$8,250,000	\$8,250,000	\$10,000,000
<i>Marketing Pieces Mailed</i>	9,000	9,000	9,250
<i>E-marketing Pieces Mailed</i>	5,100	6,000	7,500
Awareness and Fundraising Events			
<i>Gross Revenue from Events</i>	\$71,518	\$112,800	\$100,000
<i>Number of Events</i>	20	22	20
In-Kind Donations	\$87,601	\$138,586	\$89,000
<i>Total Fundraising Revenue</i>	\$2,825,291	\$4,232,386	\$4,443,300
Engagement Activity			
New Donors	232	300	250
Communication Strategies			
<i>E-Newsletter</i>			
<i>Number of Campaigns Sent</i>	12	17	14
<i>Number of Subscribers</i>	2,634	2,706	2,750
<i>Number of Emails Sent</i>	15,874	18,956	16,500
<i>Average Open Rate</i>	27%	27%	28%
<i>Horizon Insert</i>	119,488	188,706	132,050

PUBLIC AFFAIRS AND DEVELOPMENT
2020 Budget

LAKE COUNTY FOREST PRESERVES



2018/19 Budget	2018/19 Estimate	2020 Request
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Funding Sources

General Corporate Fund Tax Levy	\$2,164,470	\$2,104,380	\$1,489,970
Retirement Fund Tax Levy	243,070	239,350	184,750
Other Revenue	60,040	48,990	40,240
Total Funding	2,467,580	2,392,720	1,714,960

Expenditures

Salaries (11.5 FTE)	1,392,300	1,371,200	980,630
Benefits	231,780	210,670	148,250
Payroll taxes and IMRF costs	243,070	239,350	184,750
Commodities	123,900	114,490	87,240
Contractuals	476,530	457,010	314,090
Total Operating Expenses	2,467,580	2,392,720	1,714,960
Capital	0	0	0
Total Expenditures	\$2,467,580	\$2,392,720	\$1,714,960

Budget Request Summary for Fiscal Year 2020

Fund: 1000
Department

General Corporate Fund
Public Affairs & Development



LAKE COUNTY FOREST PRESERVES

	<u>2016/17 Actual</u>	<u>2017/18 Actual</u>	<u>2018/19 Budget</u>	<u>2018/19 Estimate</u>	<u>2020 Request</u>
Expenditures					
Personnel					
Salaries & Wages	778,397	844,885	1,386,220	1,318,330	943,070
Part Time Wages	0	15,981	0	42,970	34,260
Overtime Wages	1,217	2,119	360	780	180
Sick Pay Reimbursement	2,838	2,965	5,720	9,120	3,120
Health Insurance	124,167	145,862	231,780	210,670	148,250
Total Personnel	906,619	1,011,812	1,624,080	1,581,870	1,128,880
Commodities					
Office Supplies	935	1,448	5,250	3,800	2,500
Digital Supplies	2,450	2,379	4,740	4,740	2,500
Software	1,375	7,446	5,980	6,640	6,830
Postage	48,847	47,442	98,380	93,590	67,690
Operating Supplies	4,814	13,427	9,550	5,660	7,720
Total Commodities	58,421	72,142	123,900	114,430	87,240
Contractuals					
Computer Fees & Services	17,811	16,990	24,540	24,320	19,520
Consulting Fees	26,658	21,197	100,580	69,900	57,500
Advertising	5,154	1,973	6,500	7,550	2,500
Printing	83,879	73,091	141,760	134,180	95,560
Photography Services	1,917	5,580	7,500	7,500	5,000
Dues & Subscriptions	3,382	4,514	5,640	5,030	2,980
Telephone	3,615	3,406	9,420	8,730	6,290
Online Communications	12,349	15,893	29,350	29,350	19,400
Vehicle Replacement Charge	0	0	3,480	3,480	0
IT Replacement Charge	15,130	16,640	20,670	20,670	18,870
Professional Development	5,695	13,033	20,800	18,200	11,900
Mileage Reimbursement	601	770	1,300	920	750
Miscellaneous Contractuals	61,732	57,695	104,990	127,180	73,820
Total Contractuals	237,923	230,782	476,530	457,010	314,090
Total Operating Expenses	1,202,963	1,314,736	2,224,510	2,153,370	1,530,210

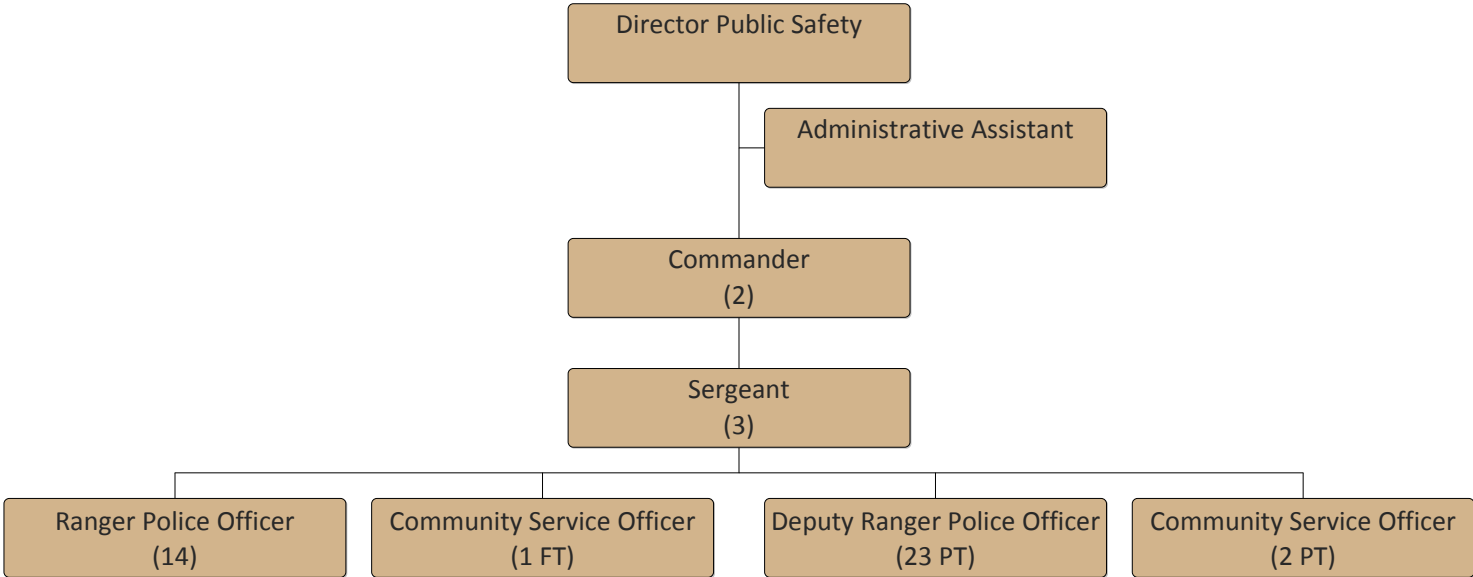
Private Donations & Sponsorship Revenue from the Preservation Foundation *	\$1,291,057	\$2,825,291	\$4,907,750	\$4,232,386	\$4,443,300
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* Funds are distributed throughout the budget as Donations and Grant Revenue

PUBLIC SAFETY



(29.53 FTE)



PUBLIC SAFETY DEPARTMENT

2020 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

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

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

KEY OBJECTIVES FOR 2020

- Complete the accreditation process through the Illinois Law Enforcement Accreditation Program.
- Educate stakeholders about the Public Safety Department's skill levels and capabilities.
- Maintain high standards of training and ensure all trainings mandated by state and federal laws are completed annually. Maintain a three-year rotating training plan to ensure all sworn personnel meet mandates to maintain their certifications.
- Enhance public safety presence and visibility on trails and other remote areas, as well as at special events and programs through the use of data and technology to manage patrol assets.
- Create and maintain active partnerships with patrons, employees and governmental agencies to enhance crime prevention measures in the preserves, to ensure a safe and crime free environment for patrons and staff.
- Identify and incorporate technology to effectively and efficiently increase coverage of the preserves and trail systems.
- Evaluate and enhance trailside safety education program to educate users about ordinances, proper trail etiquette and safety practices by expanding to major trail systems.
- Maintain working relations and expand opportunities to work with local fire and police departments to maximize and enhance capabilities of public safety for the preserves and Lake County community.

- Identify opportunities for implementation of community policing and problem-oriented policing procedures through the use of data to identify issues and to ensure sustainability of the low crime rate and high levels of service presently provided.
- Continue identifying and eliminating known encroachments, mark all District boundaries and diligently monitor the boundaries for future encroachments.

PERFORMANCE MEASUREMENTS	2016/17	2017/2018	2018/19*	2020
	ACTUAL	ACTUAL	ESTIMATE	PROJECTED
Public Safety (Ranger) Response Activity	5,550	2,582	6,500	5,000
Preserve Gates Opened/Closed Daily	65	65	65	67
Picnic Permits	1,549	1,874	2,000	1,600
Annual Dog Permits	7,544	6,610	7,700	7,500
Daily Dog Permits	12,886	5,530	7,500	8,000
Annual Horse Permits	176	157	170	170
Youth Group Camping Permits	64	43	75	60
Model Airplane Permits	81	72	80	80

* Result of 18-month budget cycle.



2018/19 Budget	2018/19 Estimate	2020 Request
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Funding Sources

General Corporate Fund Tax Levy	\$3,625,349	\$3,424,750	\$2,355,980
Retirement Fund Tax Levy	798,010	790,740	517,080
Permits	1,030,950	972,740	720,550
Other Revenues	98,000	90,800	74,940
Total Funding	5,552,309	5,279,030	3,668,550

Expenditures

Salaries (29.53 FTE)	3,529,580	3,497,440	2,422,050
Benefits	536,820	374,430	374,430
Payroll taxes and IMRF costs	798,010	790,740	517,080
Commodities	123,369	111,750	69,950
Contractuals	438,200	391,340	285,040
Total Operating Expenses	5,425,979	5,165,700	3,668,550
Capital	126,330	113,330	-
Total Expenditures	\$5,552,309	\$5,279,030	\$3,668,550

Budget Request Summary for Fiscal Year 2020

Fund: 1000

General Corporate Fund

Department:

Public Safety

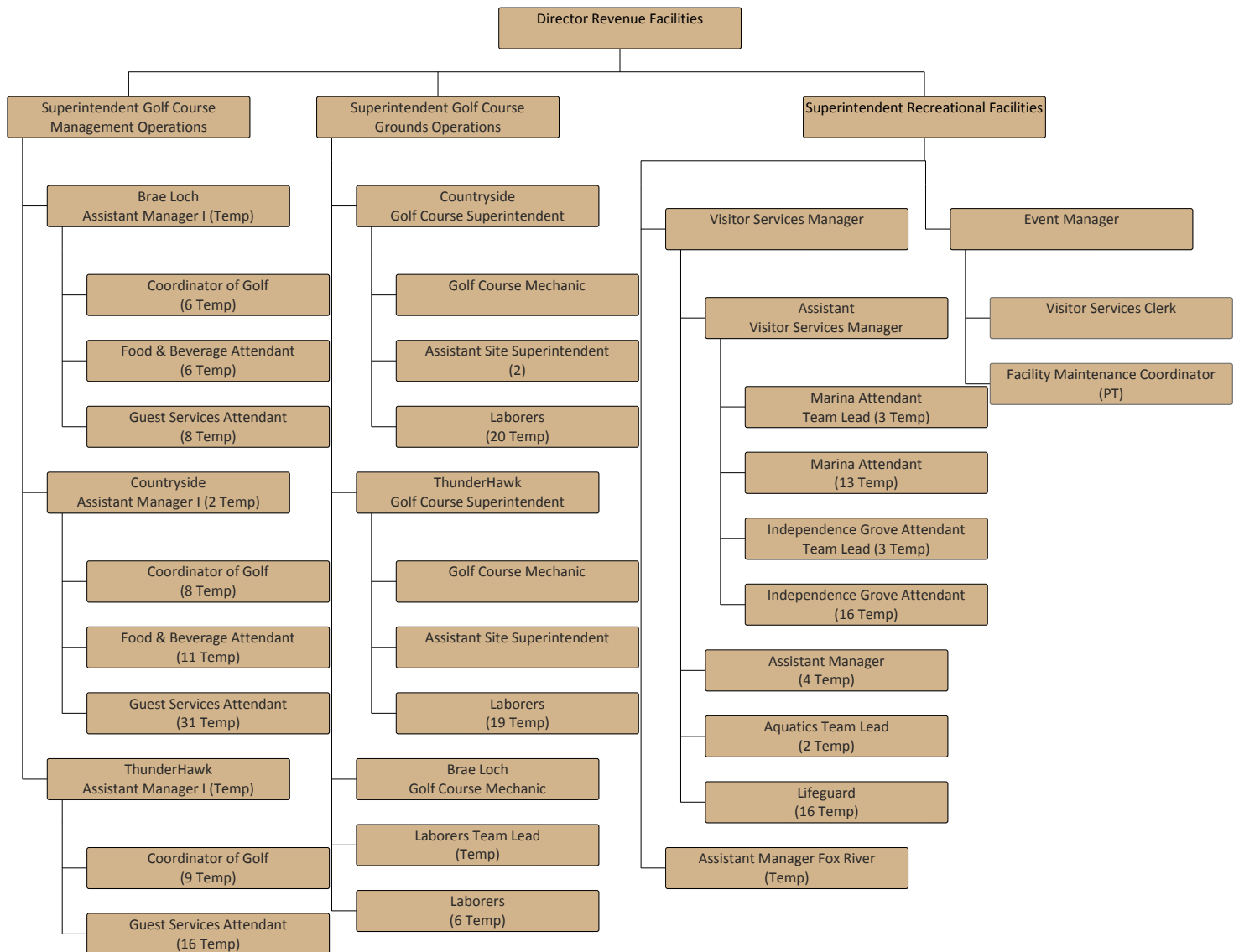
**LAKE COUNTY FOREST PRESERVES**

	<u>2016/17 Actual</u>	<u>2017/18 Actual</u>	<u>2018/19 Budget</u>	<u>2018/19 Estimate</u>	<u>2020 Request</u>
Expenditures					
Personnel					
Salaries & Wages	1,586,422	1,677,166	2,789,710	2,673,970	1,935,420
Part Time Wages	375,230	317,485	577,500	552,890	387,360
Overtime Wages	69,597	73,552	132,370	116,700	87,770
Sick Pay Reimbursement	11,747	12,546	30,000	22,810	11,500
Health Insurance	296,934	316,100	536,820	505,500	374,430
Total Personnel	2,339,930	2,396,849	4,066,400	3,871,870	2,796,480
Commodities					
Office Supplies	2,362	3,126	4,500	4,500	3,200
Books, Periodicals, Manuals	114	0	1,000	250	250
Postage	3,647	3,565	5,550	5,000	3,500
Uniforms	24,269	29,472	47,000	45,000	33,000
Small Tools & Equipment	9,691	7,456	30,500	27,000	10,000
Operating Supplies	19,002	17,792	34,819	30,000	20,000
Total Commodities	59,085	61,411	123,369	111,750	69,950
Contractuals					
Computer Fees & Services	19,038	21,973	43,880	42,000	31,020
Merchant Credit Card Fees	23,034	30,687	34,500	37,000	32,500
Advertising	286	46	1,800	1,200	1,200
Printing	2,316	9,133	21,000	17,000	11,000
Dues & Subscriptions	2,895	2,025	7,340	6,000	3,000
Telephone	10,898	15,985	27,000	25,500	17,000
Repairs & Maint. Equipment	0	0	500	0	200
Vehicle Replacement Charge	92,190	97,000	145,500	145,500	71,480
IT Replacement Charge	8,010	10,100	19,630	19,630	19,380
Equipment Replacement Chrg	1,940	1,940	2,910	2,910	1,940
Certifications and Education	4,037	971	11,200	6,000	11,000
Professional Development	6,176	7,861	18,440	15,000	13,420
Mileage Reimbursement	106	369	400	600	500
Fees to County	60,000	60,000	90,000	60,000	60,000
Miscellaneous Contractuals	1,443	8,085	14,100	13,000	11,400
Total Contractuals	232,369	266,175	438,200	391,340	285,040
Total Operating Expenses	2,631,384	2,724,435	4,627,969	4,374,960	3,151,470
Capital					
Radio Equipment	0	0	110,330	110,330	0
Machinery & Tools	0	0	3,000	3,000	0
Total Capital	0	0	113,330	113,330	0
Total Expenditures	2,631,384	2,724,435	4,741,299	4,488,290	3,151,470

REVENUE FACILITIES



(66.63 FTE)



REVENUE FACILITIES DEPARTMENT
2020 Budget Narrative



LAKE COUNTY FOREST PRESERVES

GENERAL PROGRAM STATEMENT

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

KEY OBJECTIVES FOR 2020

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

FOX RIVER MARINA

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

PERFORMANCE MEASUREMENTS	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ESTIMATED	2020 PROPOSED
Boat Slip Lease Revenue	\$94,156	\$127,043	\$121,000	\$120,500
Boat Launch Revenue	\$39,090	\$30,090	\$38,820	\$34,000
Boat Storage Revenue	\$70,402	\$71,071	\$130,000	\$70,000

GOLF

The Lake County Forest Preserves operate and maintain four 18-hole golf courses and support facilities at three locations for the purpose of providing quality outdoor recreation to Lake County residents. Countryside (*Prairie* and *Traditional* courses) is a 36-hole golf course with food and beverage service, a golf instructional program, and learning center. ThunderHawk is an award-winning 18-hole golf course with food and beverage service featuring a 200-seat capacity special events facility, a golf instructional program, and learning center. ThunderHawk was the first *Certified Audubon Signature Sanctuary* in Illinois

and only the third public golf course in the world to earn the prestigious Signature Sanctuary certification for excellence in environmental stewardship. Brae Loch is an 18-hole golf course with food and beverage service, and a 200-seat capacity special events facility. Fiscally responsible operations of the District’s golf courses will be necessary to maintain a positive operating income. Expenses will continue to be analyzed for any additional savings, but an increase in operating income will need to come from increased operating revenues.

PERFORMANCE MEASUREMENTS	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ESTIMATED	2020 PROPOSED
Golf Play Revenue	\$2,303,419	\$2,250,431	\$3,422,470	\$2,432,000
Golf Cart Revenue	\$653,041	\$620,757	\$1,001,600	\$715,000
Golf Shop Revenue	\$143,154	\$153,669	\$236,600	\$159,000
Golf Range Revenue	\$145,786	\$140,881	\$204,000	\$145,000
Golf Food and Beverage	\$312,696	\$319,774	\$492,400	\$337,000

INDEPENDENCE GROVE

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

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

PERFORMANCE MEASUREMENTS	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ESTIMATED	2020 PROPOSED
Boat Rental Revenue	\$287,595	\$263,392	\$400,000	\$270,000
Beach Attendance Revenue	\$78,289	\$66,445	\$92,288	\$77,000
Parking Fee Revenue	\$93,668	\$86,986	\$159,000	\$101,000
Concessionaire Revenue	\$493,298	\$492,748	\$760,000	\$475,000
Site Rental Revenue	\$59,364	\$60,249	\$100,800	\$63,000

GREENBELT CULTURAL CENTER

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

REVENUE FACILITIES (excluding Golf)
 2020 Budget

LAKE COUNTY FOREST PRESERVES



2018/19 Budget	2018/19 Estimate	2020 Request
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Funding Sources

General Corporate Fund Tax Levy	\$0	\$0	\$0
Retirement Fund Tax Levy	219,880	188,210	130,450
Grants & Donations	9,750	9,750	6,500
Land and Building Rentals	282,300	359,800	339,000
Easements and License	35,700	35,700	24,600
Charges for Service and Sales	838,730	745,670	543,550
Permits	71,000	64,300	42,100
Programs and Admissions	282,200	251,290	178,000
Concessionaire Revenue	760,000	760,000	475,000
Other Revenue	450	3,040	400
Total Funding	2,500,010	2,417,760	1,739,600

Expenditures

Salaries (15.68 FTE)	1,120,100	1,068,750	674,170
Benefits	188,440	177,780	107,750
Payroll taxes and IMRF costs	219,880	188,210	130,450
Commodities	169,810	150,270	105,150
Contractuals	758,813	720,010	483,430
Total Operating Expenses	2,457,043	2,305,020	1,500,950
Capital	0	0	0
Total Expenditures	\$2,457,043	\$2,305,020	\$1,500,950

GOLF COURSE OPERATIONS
2020 Budget

LAKE COUNTY FOREST PRESERVES



	2018/19 Budget	2018/19 Estimate	2020 Request
Revenues			
Golf Operation Revenues	6,255,270	5,488,390	3,914,050
Retirement Fund Tax Levy	0	0	0
Total Operating Revenues	6,255,270	5,488,390	3,914,050
Expenses			
Salaries (50.95 FTE)	2,727,720	2,329,520	1,760,350
Benefits	290,740	268,370	195,540
Payroll taxes and IMRF costs	488,450	436,570	307,770
Commodities	1,248,100	1,100,970	798,100
Contractuals	1,164,860	1,083,580	739,820
Total Operating Expenses	5,919,870	5,219,010	3,801,580
Operating Income	\$335,400	\$269,380	\$112,470
Non-Operating Financial Activity			
Other Funding Sources			
Investment Income (Golf Fund)	47,250	47,800	31,100
Other Expenses			
Capital	(1,007,700)	(970,080)	(136,000)
	(\$960,450)	(\$922,280)	(\$104,900)
Net Cash Generated (Loss)	(\$625,050)	(\$652,900)	\$7,570

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



LAKE COUNTY FOREST PRESERVES

	<u>2016/17</u> <u>Actual</u>	<u>2017/18</u> <u>Actual</u>	<u>2018/19</u> <u>Budget</u>	<u>2018/19</u> <u>Estimate</u>	<u>2020</u> <u>Request</u>
Revenues					
Sale of Fixed Assets	0	2,621	0	0	0
Land & Building Leases	117,853	142,136	205,800	283,300	288,000
Miscellaneous Revenue	2,386	3,777	450	3,040	400
District Housing Rental	103,709	69,094	76,500	76,500	51,000
Concessionaire Revenue	493,298	492,748	760,000	760,000	475,000
Licenses	11,400	23,088	35,700	35,700	24,600
Admissions-Beach	76,481	64,333	120,000	90,000	75,000
Punch Card Admissions	1,808	2,112	3,200	2,290	2,000
Donations	30,988	0	9,750	9,750	6,500
Picnic Permits	3,470	3,759	5,600	5,600	3,500
Special Use Permits	0	31,830	60,000	55,000	35,000
Fishing Permits	3,225	2,313	5,400	3,700	3,600
Equipment Rental	292,728	267,676	453,500	407,000	275,000
Packaged Sales	3,214	3,148	4,950	5,650	3,050
Banquet Food Sales	435	0	0	0	0
Food and Beverage Sales	11,810	9,330	18,000	15,200	11,000
Seasonal Marina Slip-Resident	43,786	66,037	70,000	60,000	60,000
Seasonal Marina Slip-Non Res	49,920	60,256	65,000	60,000	60,000
Daily Slip Fee	450	750	1,000	1,000	500
Daily Boat Launch Non-Resident	3,020	2,990	3,000	4,820	3,000
Daily Boat Launch Pass	16,299	13,258	25,000	16,000	16,000
Boat Storage	70,402	71,071	130,000	130,000	70,000
Marina Store Sales	3,575	3,205	5,780	4,000	3,000
Boat In/Out Service	29,648	25,784	30,000	22,000	25,000
Trailer Storage	1,812	225	3,500	2,000	2,000
Parking Fees	93,668	86,986	159,000	159,000	101,000
Daily Boat Launch Pass-Non Res	19,771	13,842	29,000	18,000	15,000
Total Revenues	\$1,485,156	\$1,462,369	\$2,280,130	\$2,229,550	\$1,609,150
Expenditures					
Personnel					
Salaries & Wages	354,346	365,971	706,920	690,840	423,720
Part Time Wages	231,663	225,023	408,540	373,190	248,350
Overtime Wages	294	224	460	540	0
Sick Pay Reimbursement	2,436	2,042	4,180	4,180	2,100
Health Insurance	96,497	95,610	188,440	177,780	107,750
Total Personnel	685,236	688,870	1,308,540	1,246,530	781,920
Commodities					
Office Supplies	2,109	1,654	4,800	3,000	2,400
Furniture & Equipment	8,797	11,193	15,000	17,290	9,000
Postage	141	248	600	420	370
Uniforms	6,219	5,992	8,370	6,300	6,400
Small Tools & Equipment	515	504	1,500	3,330	800
Building Maint. Supplies	2,467	1,302	16,050	7,250	7,700
Equipment Maint. Supplies	46,478	43,074	64,750	61,500	43,500
Operating Supplies	26,244	21,721	40,950	35,800	24,700
Cost of Goods Sold	8,883	11,292	17,790	15,380	10,280
Total Commodities	101,853	96,980	169,810	150,270	105,150



LAKE COUNTY FOREST PRESERVES

	<u>2016/17</u> <u>Actual</u>	<u>2017/18</u> <u>Actual</u>	<u>2018/19</u> <u>Budget</u>	<u>2018/19</u> <u>Estimate</u>	<u>2020</u> <u>Request</u>
Contractuals					
Engineering Fees	0	0	0	33,830	0
Computer Fees & Services	0	0	3,000	0	500
Consulting Fees	0	0	3,000	0	0
Merchant Credit Card Fees	12,712	13,232	25,200	21,000	18,000
Advertising	584	1,875	2,100	1,700	1,200
Printing	1,449	3,835	4,950	3,200	2,940
Dues & Subscriptions	837	837	2,200	1,200	1,180
Licenses & Permits	0	170	350	170	180
Natural Gas	59,208	61,833	105,750	95,750	66,700
Electricity	159,419	161,425	265,350	254,920	184,700
Telephone	19,600	23,937	36,330	52,580	26,240
Water & Sewer	10,388	17,641	28,200	27,000	18,800
Pest Control	4,200	4,939	9,690	6,600	6,460
Repairs & Maint. Building	31,133	29,211	77,850	55,090	46,700
Repairs & Maint. Equipment	8,493	12,842	36,750	31,900	18,300
Equipment Rental	19,591	28,146	13,360	8,760	8,770
Vehicle Replacement Charge	2,640	2,640	7,410	7,410	2,270
IT Replacement Charge	12,340	15,100	22,050	20,790	18,130
Certifications and Education	50	0	60	70	60
Professional Development	3,941	3,848	11,900	9,290	11,000
Mileage Reimbursement	1,192	3,881	5,100	7,850	6,380
Real Estate & Drainage Taxes	7,221	5,880	6,000	6,000	6,000
Miscellaneous Contractuals	52,289	43,545	92,213	74,900	38,920
Total Contractuals	407,287	434,817	758,813	720,010	483,430
Total Operating Expenses	1,194,376	1,220,667	2,237,163	2,116,810	1,370,500
Net Tax Levy Impact	(290,780)	(241,702)	(42,967)	(112,740)	(238,650)

Budget Summary for Fiscal Year 2020

Fund: 1000 General Corporate Fund

Department: Revenue Facilities - Fox River Marina

**LAKE COUNTY FOREST PRESERVES**

	<u>2016/17 Actual</u>	<u>2017/18 Actual</u>	<u>2018/19 Budget</u>	<u>2018/19 Estimate</u>	<u>2020 Request</u>
Revenues					
Miscellaneous Revenue	173	140	100	100	100
Seasonal Marina Slip-Resident	43,786	66,037	70,000	60,000	60,000
Seasonal Marina Slip-Non Res	49,920	60,256	65,000	60,000	60,000
Daily Slip Fee	450	750	1,000	1,000	500
Daily Boat Launch Non-Resident	3,020	2,990	3,000	4,820	3,000
Daily Boat Launch Pass	16,299	13,258	25,000	16,000	16,000
Boat Storage	70,402	71,071	130,000	130,000	70,000
Boat In/Out Service	29,648	25,784	30,000	22,000	25,000
Trailer Storage	1,812	225	3,500	2,000	2,000
Daily Boat Launch Pass-Non Res	19,771	13,842	29,000	18,000	15,000
Total Revenues	\$235,281	\$254,353	\$356,600	\$313,920	\$251,600
Expenditures					
Personnel					
Salaries & Wages	9,615	14,296	23,240	23,670	16,440
Part Time Wages	27,788	26,525	43,600	43,600	27,520
Sick Pay Reimbursement	198	204	440	420	210
Health Insurance	2,148	2,359	3,880	3,880	2,900
Total Personnel	39,749	43,384	71,160	71,570	47,070
Commodities					
Office Supplies	360	256	1,050	650	500
Postage	35	44	100	70	70
Uniforms	109	163	370	250	200
Small Tools & Equipment	29	0	750	2,830	400
Building Maint. Supplies	0	0	750	250	300
Equipment Maint. Supplies	9,978	6,584	10,000	10,000	9,000
Operating Supplies	56	29	1,200	500	300
Total Commodities	10,567	7,076	14,220	14,550	10,770
Contractuals					
Merchant Credit Card Fees	2,879	3,663	4,500	4,000	4,000
Printing	619	2,028	2,250	1,500	1,500
Telephone	1,749	1,850	2,880	2,770	1,920
Equipment Rental	1,165	1,165	1,760	1,760	1,170
IT Replacement Charge	860	1,050	1,500	1,500	1,260
Mileage Reimbursement	296	0	450	450	300
Miscellaneous Contractuals	0	0	6,750	300	2,000
Total Contractuals	7,568	9,756	20,090	12,280	12,150
Total Expenditures	57,884	60,216	105,470	98,400	69,990
Net Tax Levy Impact	(177,397)	(194,137)	(251,130)	(215,520)	(181,610)

Budget Summary for Fiscal Year 2020

Fund: 1000

General Corporate Fund

Department:

Revenue Facilities - Independence Grove

**LAKE COUNTY FOREST PRESERVES**

	<u>2016/17</u> <u>Actual</u>	<u>2017/18</u> <u>Actual</u>	<u>2018/19</u> <u>Budget</u>	<u>2018/19</u> <u>Estimate</u>	<u>2020</u> <u>Request</u>
Revenues					
Sale of Fixed Assets	0	2,621	0	0	0
Land & Building Leases	59,364	60,249	100,800	100,800	63,000
Miscellaneous Revenue	2,213	3,581	200	2,840	200
Concessionaire Revenue	493,298	492,748	760,000	760,000	475,000
Admissions-Beach	76,481	64,333	120,000	90,000	75,000
Punch Card Admissions	1,808	2,112	3,200	2,290	2,000
Donations	10,988	0	9,750	9,750	6,500
Picnic Permits	3,470	3,759	5,600	5,600	3,500
Fishing Permits	3,225	2,313	5,400	3,700	3,600
Equipment Rental	292,728	267,676	453,500	407,000	275,000
Packaged Sales	3,214	3,148	4,950	5,650	3,050
Food and Beverage Sales	11,810	9,330	18,000	15,200	11,000
Marina Store Sales	3,575	3,205	5,780	4,000	3,000
Parking Fees	93,668	86,986	159,000	159,000	101,000
Total Revenues	\$1,055,842	\$1,002,061	\$1,646,180	\$1,565,830	\$1,021,850
Expenditures					
Personnel					
Salaries & Wages	124,179	134,705	209,930	222,110	147,110
Part Time Wages	180,245	165,810	321,650	284,000	204,030
Overtime Wages	289	191	460	540	0
Sick Pay Reimbursement	793	817	1,640	1,680	840
Health Insurance	52,939	54,041	82,330	87,100	59,830
Total Personnel	358,445	355,564	616,010	595,430	411,810
Commodities					
Office Supplies	1,301	1,251	3,000	2,000	1,500
Furniture & Equipment	8,797	11,193	15,000	15,000	9,000
Postage	32	107	200	200	150
Uniforms	6,110	5,829	8,000	6,050	6,200
Small Tools & Equipment	486	504	750	500	400
Building Maint. Supplies	1,538	861	13,050	6,000	6,000
Equipment Maint. Supplies	36,500	36,490	54,750	51,500	34,500
Operating Supplies	21,356	19,983	32,100	30,100	20,400
Cost of Goods Sold	8,883	11,292	17,790	15,380	10,280
Total Commodities	85,003	87,510	144,640	126,730	88,430
Contractuals					
Merchant Credit Card Fees	8,953	8,590	19,200	14,000	10,000
Advertising	584	300	1,500	1,000	800
Printing	830	1,500	2,250	1,500	1,300
Dues & Subscriptions	344	314	1,160	680	640
Natural Gas	7,502	7,962	10,500	11,900	8,100
Electricity	11,882	10,659	19,050	14,600	11,200
Telephone	4,638	4,780	8,250	7,180	5,020
Water & Sewer	2,892	2,908	4,200	4,200	2,800
Repairs & Maint. Building	6,264	4,044	6,000	6,000	3,700
Repairs & Maint. Equipment	2,918	976	6,000	4,500	2,800
Equipment Rental	16,285	24,940	7,100	5,000	4,600
IT Replacement Charge	5,230	6,520	10,500	10,500	8,820
Certifications and Education	50	0	60	70	60
Professional Development	813	723	4,400	680	4,000
Mileage Reimbursement	138	131	150	100	100
Miscellaneous Contractuals	41,166	30,859	55,200	56,900	25,400
Total Contractuals	110,489	105,206	155,520	138,810	89,340
Total Operating Expenses	553,937	548,280	916,170	860,970	589,580
Net Tax Levy Impact	(501,905)	(453,781)	(730,010)	(704,860)	(432,270)

Budget Summary for Fiscal Year 2020

Fund: 1000

General Corporate Fund

Department

Revenue Facilities - Greenbelt

**LAKE COUNTY FOREST PRESERVES**

	<u>2016/17</u> <u>Actual</u>	<u>2017/18</u> <u>Actual</u>	<u>2018/19</u> <u>Budget</u>	<u>2018/19</u> <u>Estimate</u>	<u>2020</u> <u>Request</u>
Revenues					
Land & Building Leases	44,619	44,942	52,500	130,000	190,000
Miscellaneous Revenue	0	56	150	100	100
Donations	20,000	0	0	0	0
Banquet Food Sales	435	0	0	0	0
Total Revenues	\$65,054	\$44,998	\$52,650	\$130,100	\$190,100
Expenditures					
Personnel					
Salaries & Wages	34,878	26,554	176,610	155,000	139,000
Part Time Wages	23,630	26,834	22,150	22,150	16,800
Overtime Wages	5	33	0	0	0
Sick Pay Reimbursement	1,048	613	1,240	1,240	630
Health Insurance	9,724	6,419	53,990	35,060	33,190
Total Personnel	69,285	60,453	253,990	213,450	189,620
Commodities					
Office Supplies	448	147	750	350	400
Furniture & Equipment	0	0	0	2,290	0
Postage	2	0	150	50	50
Building Maint. Supplies	929	441	2,250	1,000	1,400
Operating Supplies	2,765	1,709	4,650	3,200	2,500
Total Commodities	4,144	2,297	7,800	6,890	4,350
Contractuals					
Computer Fees & Services	0	0	3,000	0	500
Merchant Credit Card Fees	880	979	1,500	3,000	4,000
Advertising	0	1,575	600	700	400
Printing	0	307	450	200	140
Dues & Subscriptions	(30)	0	0	0	0
Licenses & Permits	0	170	350	170	180
Natural Gas	3,748	5,054	5,250	7,500	5,100
Electricity	27,783	22,193	46,050	29,000	23,500
Telephone	11,719	15,384	22,800	39,500	17,300
Water & Sewer	1,368	1,785	3,000	3,900	3,000
Pest Control	0	0	750	500	500
Repairs & Maint. Building	2,350	4,686	19,650	19,650	7,000
Repairs & Maint. Equipment	0	5,524	12,750	18,400	8,500
Equipment Rental	2,141	2,041	4,500	2,000	3,000
IT Replacement Charge	4,720	5,370	6,630	6,630	4,930
Mileage Reimbursement	622	0	450	300	280
Miscellaneous Contractuals	8,523	12,686	30,263	17,700	10,500
Total Contractuals	63,824	77,754	157,993	149,150	88,830
Total Operating Expenses	137,253	140,504	419,783	369,490	282,800
Net Tax Levy Impact	72,199	95,506	367,133	239,390	92,700

General Corporate Fund



GENERAL CORPORATE FUND

2020 Budget Narrative

LAKE COUNTY FOREST PRESERVES



The General Corporate Fund accounts for all financial resources that are not specifically accounted for in other funds. The total budget for revenue is \$18,961,530 or 30.9% lower than the prior year budget of \$27,427,180. The District budget this year follows an 18 month transitional budget that changed the time period of the fiscal year. Prior to last year, the District’s fiscal year ran from July 1 to June 30. The Board of Commissioners approved an 18 month budget from July 1, 2018 through December 31, 2019. This year the budget will go back to a 12 month period running from January 1, 2020 through December 31, 2020. Comparison with the previous budget is possible, with a reduction of 6 months in the proposed budget a 33% decrease would be expected. Major revenue sources include:

- Property Taxes** – The tax levy rate for 2019 is estimated at 56 cents per \$1,000 of equalized assessed value due to levy caps. The 2019 property tax revenue of \$15,016,640 is based on an increase of 1.5% on the Equalized Assessed Valuation for 2018 and a 1.9% consumer price index. These factors play a role in the levy cap calculation according to the Illinois property tax limitation law. This change in property values follows a 25.7% decline between 2008 and 2014. Replacement tax revenues are budgeted at a lower amount than the previous year because of the change in the fiscal year, however it is slightly higher than previous 12 month budgets based on recent history.
- Non-Tax Revenues** - Total non-tax revenues from interest, rentals, licenses and permits, charges for services and sales, concessionaire revenue and other revenues, are budgeted at \$3,044,890 which is 31.5% lower than last year’s budget. This is lower than the expected 33% decline. This slight difference is the result of increased interest income projections and increased land and building rentals.

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

	FY 18/19		FY 2020		Amount	
	<u>Budget</u>	<u>% of Total</u>	<u>Budget</u>	<u>% of Total</u>	<u>Change</u>	<u>% Change</u>
Property Taxes	\$21,881,530	79.78%	\$15,016,640	79.20%	(\$6,864,890)	-31.37%
Replacement Tax	1,100,000	4.01%	900,000	4.75%	(200,000)	-18.18%
Grants and Donations	142,000	0.52%	43,000	0.23%	(99,000)	-69.72%
Land and Building Rentals	285,110	1.04%	343,440	1.81%	58,330	20.46%
Charges for Service and Sales	965,030	3.52%	624,150	3.29%	(340,880)	-35.32%
Permits	1,101,950	4.02%	762,650	4.02%	(339,300)	-30.79%
Easement and Licenses	53,700	0.20%	36,600	0.19%	(17,100)	-31.84%
Programs and Admissions	589,260	2.15%	324,650	1.71%	(264,610)	-44.91%
Investment Income	295,000	1.08%	260,000	1.37%	(35,000)	-11.86%
Concessionaire Revenue	760,000	2.77%	475,000	2.51%	(285,000)	-37.50%
Other Revenue	253,600	0.92%	175,400	0.93%	(78,200)	-30.84%
	<u>\$27,427,180</u>	<u>100.00%</u>	<u>\$18,961,530</u>	<u>100.00%</u>	<u>(\$8,465,650)</u>	<u>-30.87%</u>

The General Corporate Fund operating budget is \$18,404,020 or 33.7 % lower than the prior year budget of \$27,776,349. Some of the issues affecting expenditures in FY 2020 are as follows:

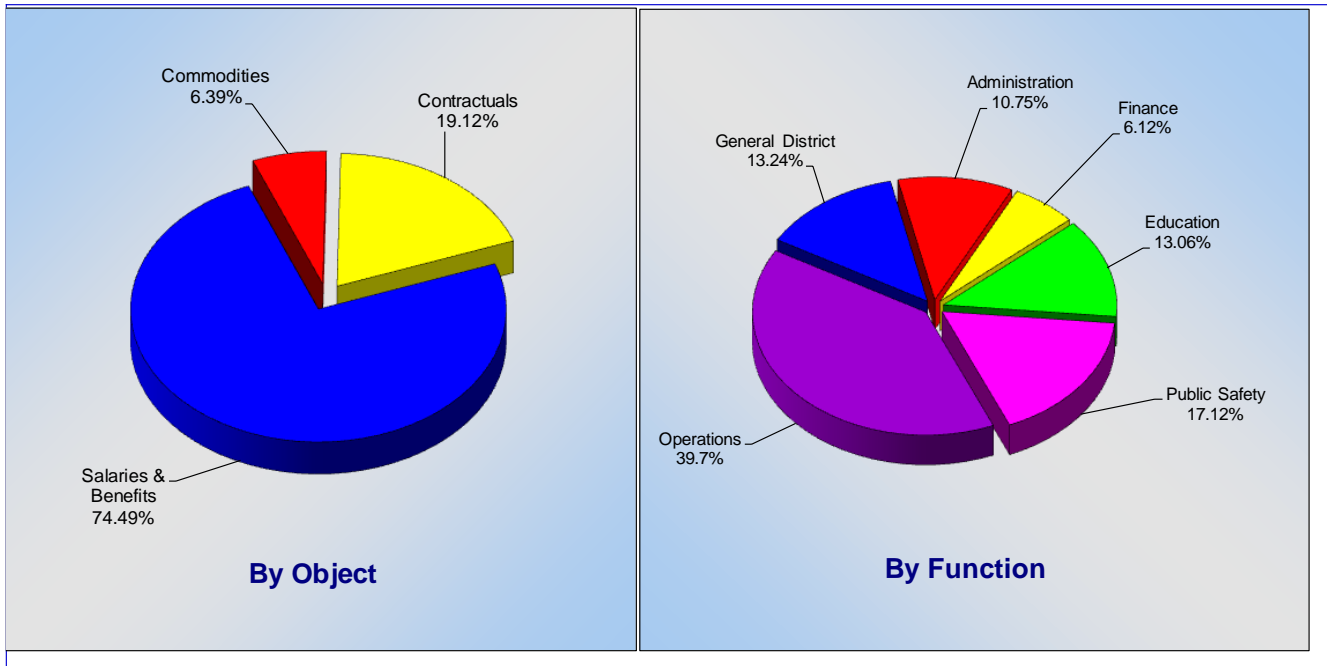
- **Personnel** – Salaries and benefits decreased 32.1% to \$13,708,460 as a result of going from an 18 month budget back to a 12 month budget. The budget includes a 3.00% salary increase, a \$290,000 vacancy/force reduction factor, and a decrease of 1.62 full time equivalent positions. A projected 2.1% increase in health insurance premiums is included.
- **Commodities** – Commodities decreased \$733,309 or 38.4%. The decrease is due in part to moving back to a 12 month budget. In addition there were reductions in individual commodity budgets including gas and diesel costs.
- **Contractuals** – Contractuals decreased \$2,169,740 or 38.1%. Last year several large expenditures were added to the budget to assist with the implementation of the Districts strategic plan and have been completed and removed. Those included smart phone upgrades in several departments to assist with GIS data gathering, funding for an ADA accessibility transition plan, a membership plan feasibility study, District brand analysis and updating and GIS support.

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

	<u>FY 18/19</u>	<u>% of</u>	<u>FY 2020</u>	<u>% of</u>	<u>Amount</u>	<u>%</u>
	<u>Budget</u>	<u>Total</u>	<u>Budget</u>	<u>Total</u>	<u>Change</u>	<u>Change</u>
<u>OPERATING BUDGET BY OBJECT:</u>						
Salaries & Benefits	\$20,177,740	72.6%	\$13,708,460	74.5%	(\$6,469,280)	-32.1%
Commodities	1,909,349	6.9%	1,176,040	6.4%	(733,309)	-38.4%
Contractuals	5,689,260	20.5%	3,519,520	19.1%	(2,169,740)	-38.1%
Total Operating Budget	<u>\$27,776,349</u>	100.0%	<u>\$18,404,020</u>	100.0%	<u>(\$9,372,329)</u>	-33.7%

<u>OPERATING BUDGET BY FUNCTION:</u>						
General District	\$4,001,828	14.4%	\$2,436,810	13.2%	(\$1,565,018)	-39.1%
Administration	2,933,170	10.6%	1,978,590	10.8%	(954,580)	-32.5%
Finance	1,647,960	5.9%	1,127,120	6.1%	(520,840)	-31.6%
Education	3,597,010	12.9%	2,402,850	13.1%	(1,194,160)	-33.2%
Public Safety	4,627,969	16.7%	3,151,470	17.1%	(1,476,499)	-31.9%
Operations	10,968,413	39.5%	7,307,180	39.7%	(3,661,233)	-33.4%
Total Operating Budget	<u>\$27,776,349</u>	100.0%	<u>\$18,404,020</u>	100.0%	<u>(\$9,372,329)</u>	-33.7%

**General Corporate Fund
2020 Operating Expenditures - \$18,404,020**



- **Capital Expenditures** – The capital budget includes projects totaling \$354,570. These projects include:
 - Capital Improvement Program (CIP) projects; habitat restoration, preserve tree planning and reforestation and ADA improvements
 - Equipment additions; a grounds mower

- **Interfund Transfers and Debt Service** - The General Corporate Fund will transfer monies from operations and fund balance to other funds as follows:
 - Transfer to the Capital Facilities Improvement Fund for future facility enhancements: \$200,000



	LAKE COUNTY FOREST PRESERVES				
	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Estimate	2020 Request
Revenues					
Property Tax	14,107,005	15,485,437	21,881,530	20,954,210	15,016,640
Replacement Tax	1,056,457	869,664	1,100,000	1,143,000	900,000
Interest from Investments	148,092	199,379	295,000	452,000	260,000
Interest from Tax Distribution	0	10,062	0	20,210	0
Gain/Loss Due to MV Adj	(40,589)	0	0	0	0
Sale of Fixed Assets	11,457	0	10,000	10,000	5,000
Insurance Claim	11,907	33,343	0	0	0
Litigation Proceeds	23,400	0	0	0	0
Lake County Fuel Revenue	33,680	46,518	45,000	45,000	40,000
Land & Building Leases	61,915	84,292	107,810	192,870	229,440
Miscellaneous Revenue	138,818	92,720	109,800	111,490	86,400
District Housing Rental	103,709	69,094	76,500	76,500	51,000
Licenses	23,400	35,088	53,700	53,700	36,600
General Program Fees	64,092	51,818	73,430	61,260	51,450
Youth Program Fees	32,904	37,575	53,630	46,050	35,200
Research Services	11,947	50	1,800	860	600
Admissions	1,464	18,409	150,000	59,000	45,000
Admissions-Large Programs	29,874	18,877	30,000	7,500	15,000
Administrative Fee	34,209	23,895	60,000	45,210	40,200
Donations	160,656	47,338	33,250	59,930	36,500
Other Grants	397	0	0	0	0
State Grant	0	0	1,000	750,000	0
Federal Grant	2,583	0	98,000	0	0
Picnic Permits	147,000	139,348	210,000	200,000	140,000
Camping Permits	4,920	3,315	7,000	4,700	3,250
Dog Permits	449,898	407,992	585,000	535,000	410,000
Daily Dog Permits	125,517	133,983	187,500	185,000	130,000
Horse Permits	15,645	13,210	22,500	22,500	15,000
Model Aircraft Permits	3,480	3,200	4,950	4,200	3,300
Special Use Permits	44,637	32,160	60,000	55,340	35,000
Vendor Permits	19,250	24,550	14,000	21,000	19,000
Fines	4,019	5,019	6,000	4,500	4,500
Ordinance Violations	49,287	37,892	67,500	47,000	39,000
Merchandise Sales	12,228	10,711	79,500	44,000	40,000
Banquet Food Sales	435	0	0	0	0
Independence Grove	1,055,842	1,002,061	1,646,180	1,565,830	1,021,850
Fox River Marina	235,281	254,353	356,600	313,920	251,600
Total Revenues	\$18,184,816	19,191,353	\$27,427,180	\$27,091,780	\$18,961,530
Expenditures					
Personnel					
Salaries & Wages	8,738,112	8,991,731	15,064,000	14,572,430	10,327,150
Part Time Wages	1,001,710	928,162	1,676,990	1,590,590	1,132,700
Overtime Wages	123,514	158,125	237,840	191,570	159,850
Sick Pay Reimbursement	39,444	61,078	92,180	82,420	34,540
Commissioners Salaries	84,426	84,740	127,500	127,500	85,000
Budgeted Salary Adjustment	0	0	(290,000)	0	(290,000)
Health Insurance	1,833,613	1,925,932	3,269,230	3,123,790	2,259,220
Total Personnel	11,820,819	12,149,768	20,177,740	19,688,300	13,708,460



	LAKE COUNTY FOREST PRESERVES				
	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Estimate	2020 Request
Commodities					
Office Supplies	26,125	25,426	39,510	33,900	22,520
Furniture & Equipment	8,797	11,193	15,500	17,590	9,300
Digital Supplies	1,727	2,379	4,740	4,740	2,500
Software	12,323	19,079	28,480	11,640	14,830
Computer Hardware	5,231	19,307	20,000	10,060	12,500
Books, Periodicals, Manuals	272	312	2,060	1,170	900
Postage	59,134	63,851	121,500	114,800	87,320
Gasoline & Oil	207,639	223,960	456,900	352,830	260,000
Uniforms	46,118	51,180	81,420	76,610	59,820
Small Tools & Equipment	28,605	30,405	61,830	60,160	31,200
Building Maint. Supplies	130,595	106,578	173,550	164,750	132,700
Ground Maint. Supplies	54,606	83,777	162,500	162,500	97,000
Equipment Maint. Supplies	89,577	102,113	150,250	144,000	97,000
Vehicle Maint. Supplies	43,066	50,981	65,250	62,250	40,000
Inventory Variances	1,103	(2,873)	1,500	1,500	1,000
Landscaping, Trees, Shrubs	2,127	1,117	3,000	3,000	2,000
Operating Supplies	223,074	240,555	407,889	363,800	234,740
Employee Recognition	37,472	31,684	51,930	47,000	36,930
Cost of Goods Sold	26,189	22,864	61,540	39,580	33,780
Total Commodities	1,003,780	1,083,888	1,909,349	1,671,880	1,176,040
Contractuals					
Legal Fees	266,329	316,511	460,000	340,000	298,000
Engineering Fees	0	0	0	33,830	0
Computer Fees & Services	183,150	228,608	397,220	393,370	291,940
Consulting Fees	76,591	91,473	405,493	300,900	179,000
Merchant Credit Card Fees	39,570	47,991	67,900	62,000	56,200
Advertising	47,677	57,412	86,150	87,590	65,500
Printing	102,146	123,916	233,170	216,460	151,590
Photography Services	1,917	7,780	9,500	8,500	6,500
Dues & Subscriptions	23,261	24,875	49,270	45,410	31,180
Licenses & Permits	9,316	11,760	12,190	12,010	10,640
Natural Gas	70,982	70,838	120,860	106,850	72,400
Electricity	303,751	334,005	550,990	525,080	353,000
Telephone	228,731	203,220	358,440	403,090	252,360
Water & Sewer	12,039	20,733	31,430	30,500	20,900
Disposal Services	54,640	51,704	102,000	101,000	61,300
Pest Control	5,683	6,318	12,530	9,800	8,390
Online Communications	83,482	88,456	154,350	154,350	113,600
Repairs & Maint. Building	87,038	82,026	195,250	175,100	120,550
Repairs & Maint. Grounds	161,714	141,170	263,440	263,440	165,300
Repairs & Maint. Equipment	64,700	69,062	156,020	144,570	73,710
Repairs & Maint. Vehicles	7,424	13,590	22,500	22,500	10,000
Equipment Rental	60,727	61,463	81,460	67,650	50,700
Vehicle Replacement Charge	195,080	210,320	378,570	378,570	205,580
IT Replacement Charge	153,090	174,770	262,390	261,130	227,880
Equipment Replacement Chrg	84,810	84,810	144,780	144,780	111,210
Legislative Expenses	12,496	24,647	44,250	40,000	29,600
Certifications and Education	7,064	4,240	21,550	15,260	17,030
Professional Development	58,008	62,685	156,750	135,640	113,020
Mileage Reimbursement	9,877	10,450	19,550	15,370	13,910
Real Estate & Drainage Taxes	7,221	5,880	6,000	6,000	6,000
Fees to County	139,764	152,056	222,860	102,730	103,560
Miscellaneous Contractuals	214,916	258,670	662,397	630,380	298,970
Total Contractuals	2,773,194	3,041,439	5,689,260	5,233,860	3,519,520
Total Operating Expenses	15,597,793	16,275,095	27,776,349	26,594,040	18,404,020

Budget Summary for Fiscal Year 2020
Fund: 1000 General Corporate Fund



	LAKE COUNTY FOREST PRESERVES				
	<u>2016/17</u> <u>Actual</u>	<u>2017/18</u> <u>Actual</u>	<u>2018/19</u> <u>Budget</u>	<u>2018/19</u> <u>Estimate</u>	<u>2020</u> <u>Request</u>
Capital					
Capital Imprvmts-Preserves	231,585	579,606	818,216	817,660	322,570
Heavy Equipment	39,941	0	60,000	60,000	30,000
Radio Equipment	0	0	110,330	110,330	0
Office Equipment	0	0	49,780	49,780	0
Computer Hardware	0	0	68,850	64,270	0
Computer Software	0	0	105,800	45,800	0
Miscellaneous Capital	0	2,277	31,524	34,120	2,000
Consolidated General Offices	805,760	398,970	0	0	0
Total Capital	1,077,286	980,853	1,247,501	1,184,960	354,570
Total Expenditures	16,675,079	17,255,948	29,023,850	27,779,000	18,758,590
Revenue Excess (Deficit) over Expenditures	1,509,737	1,935,405	(1,596,670)	(687,220)	202,940
Funding Transfer to Capital Fac.	200,000	200,000	200,000	200,000	200,000
Debt Service 2008C Certificates	722,431	725,631	444,520	444,520	0
Beginning Fund Balance	22,052,292	22,639,598	22,170,428	23,649,373	22,306,788
Ending Fund Balance	\$22,639,598	\$23,649,373	\$19,929,238	\$22,306,788	\$22,309,728

Lake County Forest Preserve District - General Fund 10 Year Forecast

General Fund	FY 18/19	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	<i>Budget/Est</i>	<i>Forecast</i>	<i>Forecast</i>	<i>Forecast</i>	<i>Forecast</i>	<i>Forecast</i>	<i>Forecast</i>	<i>Forecast</i>	<i>Forecast</i>	<i>Forecast</i>	<i>Forecast</i>
Revenues:											
Property Tax	\$ 20,954,210	\$ 15,016,640	\$ 15,327,333	\$ 15,861,617	\$ 16,374,060	\$ 16,874,252	\$ 17,382,613	\$ 17,853,016	\$ 18,113,741	\$ 18,548,549	\$ 18,970,424
Replacement Tax	1,143,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
Other Revenue	4,993,890	3,044,890	3,075,339	3,106,092	3,137,153	3,168,525	3,200,210	3,232,212	3,264,534	3,297,180	3,330,151
Total revenues	27,091,100	18,961,530	19,302,672	19,867,709	20,411,213	20,942,777	21,482,823	21,985,228	22,278,275	22,745,729	23,200,576
Expenses:											
Salaries	16,564,510	11,739,240	12,184,264	12,578,504	13,002,637	13,374,888	13,760,470	14,104,480	14,215,948	14,535,810	14,862,870
Benefits	3,123,790	2,259,220	2,419,742	2,564,930	2,718,830	2,881,960	3,054,880	3,222,900	3,349,200	3,533,410	3,727,750
Vacancy Factor		-290,000	-300,000	-300,000	-300,000	-300,000	-300,000	-300,000	-300,000	-300,000	-300,000
Commodities	1,671,380	1,176,040	1,179,840	1,188,100	1,196,420	1,204,790	1,213,220	1,221,710	1,230,260	1,238,870	1,247,540
Contractuals	5,233,680	3,519,520	3,544,160	3,568,970	3,593,950	3,619,110	3,644,440	3,669,950	3,695,640	3,721,510	3,747,560
Total Operating Expenses	26,593,360	18,404,020	19,028,006	19,600,504	20,211,837	20,780,748	21,373,010	21,919,040	22,191,048	22,729,600	23,285,720
			3.4%	3.0%	3.1%	2.8%	2.9%	2.6%	1.2%	2.4%	2.4%
Revenues less operating expenditures	\$497,740	\$557,510	\$274,666	\$267,205	\$199,376	\$162,028	\$109,813	\$66,188	\$87,227	\$16,129	(\$85,144)
Capital Outlay - general	387,304	32,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
General Fund Capital Projects/CIP	797,634	322,570	978,000	622,000	612,000	1,050,000	1,150,000	1,226,000	1,050,000	810,000	505,000
Debt Service Ops/Public Safety	444,520	0	0	0	0	0	0	0	0	0	0
Total Capital Expenses	1,629,458	354,570	988,000	632,000	622,000	1,060,000	1,160,000	1,236,000	1,060,000	820,000	515,000
Transfer to Capital Facilities Replacement	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Revenues less total expenses	(\$1,331,718)	\$2,940	(\$913,334)	(\$564,795)	(\$622,624)	(\$1,097,972)	(\$1,250,187)	(\$1,369,812)	(\$1,172,773)	(\$1,003,871)	(\$800,144)
Beginning Fund Balance	23,649,373	22,317,655	22,320,595	21,407,261	20,842,466	20,219,842	19,121,870	17,871,683	16,501,870	15,329,098	14,325,227
Projected Ending Fund Balance	\$22,317,655	\$22,320,595	\$21,407,261	\$20,842,466	\$20,219,842	\$19,121,870	\$17,871,683	\$16,501,870	\$15,329,098	\$14,325,227	\$13,525,083

Insurance Fund





GENERAL PROGRAM STATEMENT

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

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

KEY OBJECTIVES FOR 2020

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

PERFORMANCE MEASUREMENTS	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ESTIMATED	2020 PROJECTED
Liability Claims	2	5	1	1
Completed Job Task Observations and Analysis	10	8	10	20
Incident Rate (calculated based on calendar year)	7 (2017)	8 (2018)	6 (2019)	5 (2020)

Budget Request Summary for Fiscal Year 2020

Fund: 2300 Insurance Fund



LAKE COUNTY FOREST PRESERVES

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Estimate	2020 Request
Revenues					
Property Tax Levy	903,920	942,738	1,238,460	1,187,210	1,516,830
Interest from Investments	12,128	12,894	35,000	40,000	20,000
Insurance Claim	23,143	21,562	0	21,080	0
Miscellaneous Revenue	2,750	1,500	1,500	1,500	1,500
Total Revenues	\$941,941	\$978,694	\$1,274,960	\$1,249,790	\$1,538,330
Expenditures					
Personnel					
Salaries & Wages	128,919	113,132	226,300	203,900	186,760
Sick Pay Reimbursement	390	1,525	3,060	1,530	800
Health Insurance	12,857	12,036	23,360	17,210	23,150
Total Personnel	142,166	126,693	252,720	222,640	210,710
Commodities					
Operating Supplies	41,946	67,517	90,960	85,000	72,000
Total Commodities	41,946	67,517	90,960	85,000	72,000
Contractuals					
Legal Fees	0	0	5,000	0	2,500
Consulting Fees	50,667	3,404	77,000	10,000	27,000
Dues & Subscriptions	499	599	2,470	2,470	1,000
Liability Insurance	103,262	108,260	166,630	163,050	113,900
Workers Compensation Ins.	299,050	315,577	497,970	485,210	346,420
Property Insurance	207,174	212,346	325,170	305,950	221,440
State Unemployment Ins.	70,139	48,978	107,650	80,000	60,000
Other Insurance	91,738	90,879	173,030	163,030	111,160
Telephone	711	864	1,870	900	1,220
Loss Prevention and Reduction	73,754	66,869	157,790	130,000	98,900
IT Replacement Charge	1,210	1,360	1,950	1,950	2,160
Professional Development	3,141	2,868	5,800	3,600	5,400
Mileage Reimbursement	275	38	400	150	250
Pre-Employment Physicals	22,996	28,265	61,500	42,000	43,500
Miscellaneous Contractuals	10,192	8,114	88,220	30,000	76,500
Total Contractuals	934,808	888,421	1,672,450	1,418,310	1,111,350
Total Operating Expenses	1,118,920	1,082,631	2,016,130	1,725,950	1,394,060
Capital					
Miscellaneous Capital	22,272	83,652	100,000	8,000	100,000
Total Capital	22,272	83,652	100,000	8,000	100,000
Total Expenditures	1,141,192	1,166,283	2,116,130	1,733,950	1,494,060
Revenue Excess (Deficit) over Expenditures	(199,251)	(187,589)	(841,170)	(484,160)	44,270
Beginning Fund Balance	2,377,721	2,178,470	1,924,299	1,990,881	1,506,721
Ending Fund Balance	\$2,178,470	\$1,990,881	\$1,083,129	\$1,506,721	\$1,550,991

Retirement Fund





GENERAL PROGRAM STATEMENT

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

BACKGROUND

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

The estimated 2018 market investment return for IMRF is 4.31%. This return translates into investment loss of approximately \$1.61 billion after expenses. IMRF estimates that its actuarial return was 5.41%. From an actuarial basis, IMRF assumed it would earn a 7.5% rate of return. The fact that IMRF earned considerably less than its anticipated actuarial return could mean future employer contribution rates will increase. Important Note: *the assumed rate of return* was decreased by one quarter percent to 7.25% as of January 1, 2019. This change was made in recognition of the overall decline in market returns and is consistent with market return assumptions made by pension plans across the country.

IMRF receives no state funding. Since 1978, on average, members (employees) funded 14% of their benefits, investment income 60%, and employers 25%. The District's rate for the regular plan will increase from 9.96% to 11.72%, a 17.67% increase in the District's contribution amount, and from 13.65% to 15.62%, an increase of 14.3% for contributions to the Sheriff's Law Enforcement Personnel (SLEP) plan. The District funds 100% of its required contribution each year and will do so for the FY 2020 budget.

<u>DISTRICT CONTRIBUTION RATE</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
IMRF – Regular Employees	11.81%	12.40%	12.50%	11.98%	9.96%	11.72%
IMRF – Sheriff's Law Enforcement Personnel	17.71%	15.70%	15.72%	14.96%	13.65%	15.62%
FICA - Federal Insurance Compensation Act	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%

Budget Request Summary for Fiscal Year 2020
Fund: 2100-2110 Retirement Fund



LAKE COUNTY FOREST PRESERVES

	<u>2016/17 Actual</u>	<u>2017/18 Actual</u>	<u>2018/19 Budget</u>	<u>2018/19 Estimate</u>	<u>2020 Request</u>
Revenues					
Property Tax Levy	2,475,035	2,493,256	3,945,310	3,797,610	2,495,340
Interest from Investments	7,817	18,547	15,400	19,000	15,980
Grants & Donations	0	0	14,670	0	0
Total Revenues	\$2,482,852	\$2,511,803	\$3,975,380	\$3,816,610	\$2,511,320
Expenditures					
Personnel					
IMRF Contributions	1,581,716	1,564,084	2,280,590	2,256,230	1,709,890
FICA Contributions	965,707	998,131	1,691,430	1,446,990	1,096,870
Total Personnel	2,547,423	2,562,215	3,972,020	3,703,220	2,806,760
Revenue Excess (Deficit) over Expenditures	(64,571)	(50,412)	3,360	113,390	(295,440)
Beginning Fund Balance	1,377,413	1,312,842	1,104,150	1,262,430	1,375,820
Ending Fund Balance	\$1,312,842	\$1,262,430	\$1,107,510	\$1,375,820	\$1,080,380

Land Development Levy Fund



LAND DEVELOPMENT LEVY FUND
2020 Budget Narrative



LAKE COUNTY FOREST PRESERVES

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

The total revenue budget is \$6,619,740 which is \$2,583,810 or 28.1% lower than the prior revenue budget of \$9,203,550. The District transitioned from a July 1 through June 30 fiscal year to a January 1 to December 31st fiscal year with the previous year's budget. This was an 18 month transitional budget. Comparison with the previous budget is possible. With a reduction 6 months in the prior year's budget, a 33.3% decrease would be expected. Property tax is the major revenue source of the fund. The Board may levy taxes for constructing, restoring, reconditioning, reconstructing and acquiring improvements, and for the development of land acquired by the District. The amount of taxes levied for development purposes may not exceed .025% of the assessed value of all taxable property as equalized by the Illinois Department of Revenue. The construction development levy rate for 2019 is estimated to be .023387% of equalized assessed value.

The total budget for expenditures is \$6,997,750 or 52.4% lower than last year's budget of \$14,699,634. The capital outlay for CIP projects is based on a ten year schedule and may vary from year to year.

The following tables show the expenditures by major cost categories and by function for the Land Development Levy Fund:

	FY 18/19 Budget	% of Total	FY 2020 Budget	% of Total	Amount Change	% Change
EXPENDITURES BY OBJECT:						
Salaries and Benefits	\$5,817,300	39.57%	\$4,034,940	57.66%	(\$1,782,360)	-30.64%
Commodities	800,850	5.45%	526,050	7.52%	(274,800)	-34.31%
Contractuals	2,267,336	15.42%	1,458,450	20.84%	(808,886)	-35.68%
Capital Outlay and Projects	5,814,148	39.55%	978,310	13.98%	(4,835,838)	-83.17%
Total Expenditures by Object	<u>\$14,699,634</u>	100.00%	<u>\$6,997,750</u>	100.00%	<u>(\$7,701,884)</u>	-52.40%

	FY 18/19 Budget	% of Total	FY 2020 Budget	% of Total	Amount Change	% Change
EXPENDITURES BY FUNCTION:						
Operations	\$4,179,820	28.43%	\$2,881,030	41.17%	(\$1,298,790)	-31.07%
Planning and Land Preservation	1,832,812	12.47%	1,196,360	17.10%	(636,452)	-34.73%
Natural Resources	2,872,854	19.54%	1,942,050	27.75%	(930,804)	-32.40%
Capital Outlay and Projects	5,814,148	39.55%	978,310	13.98%	(4,835,838)	-83.17%
Total Expenditures by Function	<u>\$14,699,634</u>	100.00%	<u>\$6,997,750</u>	100.00%	<u>(\$7,701,884)</u>	-52.40%

Budget Request Summary for Fiscal Year 2020

Fund: 2000 Land Development Levy

**LAKE COUNTY FOREST PRESERVES**

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Estimate	2020 Request
Revenues					
Property Tax Levy	5,840,901	6,414,409	8,753,420	8,583,020	6,310,090
Interest from Investment	40,313	126,312	155,000	200,000	106,000
Miscellaneous Revenue	26,621	29,157	1,000	2,160	1,000
Donations	180,843	260,926	160,430	295,510	2,650
Developer Contributions	147,899	0	0	0	0
State Grants	0	168,713	133,700	131,850	200,000
Federal Grants	0	735	0	243,460	0
Insurance Claims	0	93,876	0	0	0
Transfers	0	0	0	0	0
Total Revenues	\$6,236,577	\$7,094,128	\$9,203,550	\$9,456,000	\$6,619,740
Expenditures					
Personnel					
Salaries & Wages	2,764,737	2,867,237	4,688,180	4,560,830	3,236,390
Part Time Wages	44,668	67,672	169,580	92,440	117,300
Overtime Wages	27,274	49,391	67,500	52,500	45,000
Sick Pay Reimbursement	10,899	16,665	26,270	20,060	12,560
Budgeted Salary Adjustment	0	0	(45,000)	0	(45,000)
Health Insurance	551,409	563,462	910,770	874,250	668,690
Total Personnel	3,398,987	3,564,427	5,817,300	5,600,080	4,034,940
Commodities					
Office Supplies	6,430	3,988	8,800	7,000	5,740
Software	0	4,774	700	700	700
Books, Periodicals, Manuals	4,616	160	1,450	5,080	550
Postage	10,595	10,135	18,650	17,820	10,350
Gasoline & Oil	45,113	64,263	71,050	76,500	65,590
Uniforms	9,651	10,786	13,450	9,860	10,520
Small Tools & Equipment	9,778	12,006	19,100	15,440	13,100
Ground Maint. Supplies	242,852	265,003	348,700	266,770	229,500
Equipment Maint. Supplies	46,023	47,888	56,400	55,750	46,900
Vehicle Maint. Supplies	31,650	18,005	65,250	43,500	30,000
Preserve Signs and Maint.	30,372	46,671	82,500	80,000	55,000
Operating Supplies	74,435	59,554	114,800	62,440	58,100
Total Commodities	511,515	543,233	800,850	640,860	526,050
Contractuals					
Architect Fees	4,516	6,234	24,605	24,600	10,000
Legal Fees	27,859	51,072	63,000	59,000	40,000
Engineering Fees	0	3,610	54,390	45,360	20,000
Computer Fees & Services	15,863	16,291	26,610	30,830	15,570
Consulting Fees	170,610	127,470	397,121	288,340	205,850
Advertising	2,083	2,309	4,700	4,180	2,800
Printing	5,959	5,032	14,300	7,940	10,350
Dues & Subscriptions	24,803	29,393	38,110	34,480	32,710
Licenses & Permits	497	5,436	14,110	11,250	12,740
Natural Gas	1,093	2,946	7,080	6,620	4,300
Electricity	46,326	20,225	30,390	30,400	23,750
Telephone	41,939	42,690	115,140	75,890	50,750
Water & Sewer	421	452	780	1,640	550
Disposal Services	3,504	1,243	15,600	10,620	3,480
Pest Control	240	207	420	310	260
Insect Management Control	43,165	35,257	77,500	77,500	45,000
Ecological Land Mgmt Contract	381,833	383,665	575,500	385,000	385,000

Budget Request Summary for Fiscal Year 2020

Fund: 2000 Land Development Levy

**LAKE COUNTY FOREST PRESERVES**

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Estimate	2020 Request
Repairs & Maint. Building	4,483	3,845	6,660	5,760	4,330
Repairs & Maint. Grounds	0	18,202	45,900	29,850	20,900
Repairs & Maint. Equipment	10,107	23,414	25,500	18,150	16,000
Repairs & Maint. Vehicles	6,111	8,653	18,750	35,000	12,500
Equipment Rental	13,436	15,726	31,190	24,140	19,060
Vehicle Replacement Charge	150,790	151,240	240,360	240,360	209,320
IT Replacement Charge	26,845	31,560	70,850	70,850	66,840
Equipment Replacement Chrg	198,280	198,280	226,350	226,350	155,700
Certifications and Education	4,451	3,579	9,260	9,600	5,300
Professional Development	11,571	7,712	28,560	25,500	21,840
Mileage Reimbursement	4,371	3,884	5,600	5,250	5,050
Real Estate & Drainage Taxes	41,631	42,287	27,000	35,000	27,000
Miscellaneous Contractuals	19,532	7,898	72,000	37,140	31,500
Total Contractuals	1,262,319	1,249,812	2,267,336	1,856,910	1,458,450
Total Operating Expenses	5,172,821	5,357,472	8,885,486	8,097,850	6,019,440
Capital					
Bridges and Trails	0	0	0	0	0
Heavy Equipment	0	28,987	0	0	249,000
Computer Software	0	0	26,010	26,010	0
Miscellaneous Capital	0	0	125,744	125,740	0
Capital Imprvmnts-Preserves	1,258,925	1,614,450	5,662,394	5,477,850	729,310
Total Capital	1,258,925	1,643,437	5,814,148	5,629,600	978,310
Total Expenditures	6,431,746	7,000,909	14,699,634	13,727,450	6,997,750
Revenue Excess (Deficit) over Expenditures	(195,169)	93,219	(5,496,084)	(4,271,450)	(378,010)
Beginning Fund Balance	11,345,663	11,150,494	10,672,206	11,243,713	6,972,263
Ending Fund Balance	\$11,150,494	\$11,243,713	\$5,176,122	\$6,972,263	\$6,594,253

Debt Service Fund



DEBT SERVICE FUND
2020 Budget Narrative



LAKE COUNTY FOREST PRESERVES

GENERAL PROGRAM STATEMENT

Under Illinois State Statute, the District may borrow money and issue bonds subject to a legal limit of 2.3% of the assessed value of all property as assessed and equalized by the State Department of Revenue. The statutory debt limit for the District as of December 31, 2019 is \$611,395,958. Total debt on December 31, 2019 is projected to be \$222,645,000. Debt financing is used to fund major capital expenditures that are part of a long-range plan and because of the large size of the expenditures, cannot be funded by operating revenues. In 1991, State Statutes were revised to require a referendum vote to approve a general obligation bond issue. Other debt financing options available include alternate revenue bonds, debt certificates, and installment loans that do not require a referendum vote. The 2010A and 2010B bonds were issued as Build America Bonds and are eligible to receive a 35% rebate on the annual interest payment from the Federal government. The Treasury Rebate revenue is being reduced 6.2% for 2019 because of federal budget cuts. The reduction for 2020 is unknown at this time. This rate represents the sequestration reduction rate requirement of the Bipartisan Budget Act of 2013. The budgetary sequestration rate reduction will now cover six fiscal years through 2025.

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

Series and Type	Purpose	Outstanding Principal	Outstanding Interest	Balance
2007A Refunding Bonds	\$52.555 million to advance refund a portion of the 2000 General Obligation Bond Series. Resulted in upfront savings of \$2.2 million .	6,725,000	303,970	7,028,970
2010A General Obligation Bonds	\$35 million issued under the \$185 million 2008 Referendum.	31,025,000	16,207,109	47,232,109
2010B General Obligation Bonds	\$40 million issued under the \$185 million 2008 Referendum.	35,670,000	16,610,402	52,280,402
2013 General Obligation Bonds	\$24.995 million issued under the \$185 million 2008 Referendum.	19,220,000	4,352,725	23,572,725
2014A Refunding Bonds	\$28.920 million to advance refunding the 2006A General Obligation Bond Series. Resulted in upfront savings of \$2.0 million .	18,625,000	1,994,550	20,619,550
2015 General Obligation Bonds	\$25 million issued under the \$185 million 2008 Referendum approved by 66% of the voters. (Overall, 80% allocated to land preservation and acquisition and 20% for restoration, improvements and public access to existing preserves).	24,605,000	6,490,863	31,095,863
2016A Refunding Bonds	\$43.915 million to advance refunding the 2008A and 2008B General Obligation Bond Series. Resulted in upfront savings of \$6.5 million .	40,845,000	6,740,550	47,585,550
2016B Refunding Bonds	\$24.0 million to refund the 2009A General Obligation Bonds. Resulted in upfront savings of \$2.9 million .	23,870,000	3,472,019	27,342,019
2019 Refunding Bonds	\$22.06 million to refund 2011 General Obligation Bonds. Resulted in up front savings of 2.9 million .	22,060,000	8,177,940	30,055,940
	TOTAL:	\$222,645,000	\$64,350,128	\$286,995,128

THE ANNUAL TAX LEVY REQUIREMENTS TO AMORTIZE THE GENERAL OBLIGATION DEBT PROJECTED TO BE OUTSTANDING AS OF DECEMBER 31, 2019 INCLUDING INTEREST PAYMENTS OF \$64,350,126 ARE AS FOLLOWS:

Tax Year	Fiscal Year	Series 2007A	Series 2010A	Series 2010B	Series 2013	Series 2014A	Series 2015A	Series 2016A	Series 2016B	Series 2019	FY Total
2019	2020	7,028,970	1,730,362	3,751,139	1,682,138	3,483,750	1,268,575	3,918,000	754,169	1,082,325	24,699,426
2020	2021		3,480,362	3,723,419	1,683,738	3,461,000	2,675,075	3,940,250	3,258,569	1,946,938	24,169,349
2021	2022		3,457,937	3,694,409	1,684,838	3,446,300	2,643,975	3,959,750	3,296,819	1,939,688	24,123,714
2022	2023		3,429,066	3,658,649	1,685,438	3,424,350	2,637,125	3,976,250	3,326,819	1,945,188	24,082,883
2023	2024		3,399,444	3,622,954	1,682,425	3,410,300	2,613,775	3,989,500	3,363,569	1,947,688	24,029,653
2024	2025		3,368,630	3,586,954	1,683,850	3,393,850	2,599,375	4,008,400	3,392,669	1,942,188	23,975,915
2025	2026		3,257,365	3,548,074	1,684,600		2,253,625	7,810,600	3,424,969	1,943,938	23,923,170
2026	2027		3,298,365	3,507,576	1,684,700		2,166,425	7,805,400	3,445,369	1,942,438	23,850,272
2027	2028		3,257,965	3,461,884	1,683,600		2,541,750	8,177,400	3,079,069	1,942,688	24,144,355
2028	2029		3,210,855	3,415,691	1,686,300		2,411,850			1,944,438	12,669,134
2029	2030		3,163,030	3,368,645	1,682,650		2,423,875			1,942,438	12,580,638
2030	2031		3,119,120	3,315,385	1,682,800		2,427,500			1,942,838	12,487,643
2031	2032		3,072,210	3,262,166	1,681,600		2,432,938			1,940,638	12,389,551
2032	2033		3,019,400	3,208,713	1,684,050					1,944,831	9,856,994
2033	2034		2,968,000	3,154,749						1,947,713	8,070,462
2034	2035									1,941,970	1,941,970
TOTALS		7,028,970	47,232,109	52,280,402	23,572,725	20,619,550	31,095,863	47,585,550	27,342,019	30,237,939	286,995,126

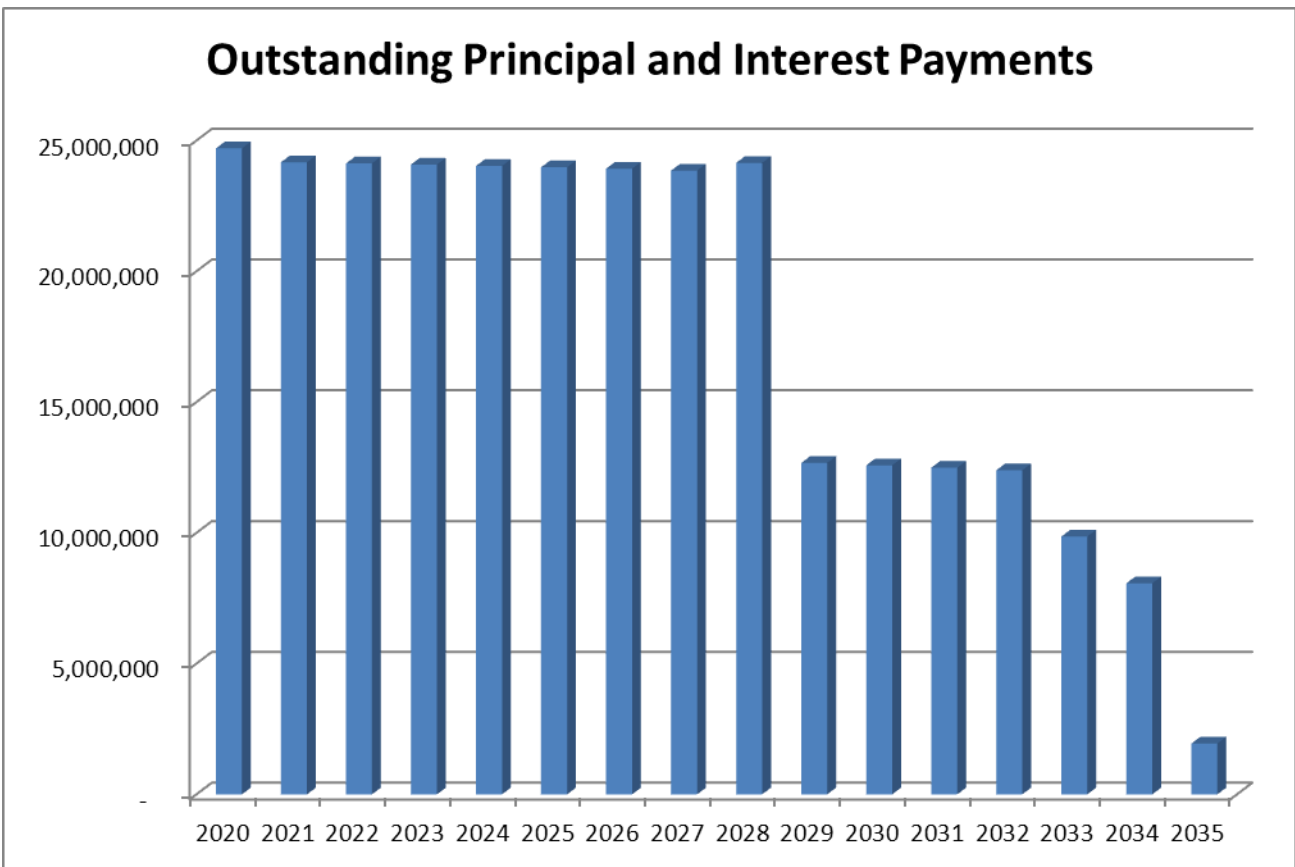
NET GENERAL BONDED DEBT TO EQUALIZED ASSESSED VALUE AND NET GENERAL BONDED DEBT PER CAPITA 2010 THROUGH 2019

Tax Year	Fiscal Year	Population	Equalized Assessed Value	Net General Bonded Debt*	Net General Bonded Debt to Equalized Assessed Value	Net General Bonded Debt per Capita
2009	2010	728,086	30,170,722,053	274,823,238	0.911%	377
2010	2011	703,462	28,684,698,965	294,444,006	1.026%	419
2011	2012	706,260	26,712,347,047	303,245,171	1.135%	429
2012	2013	711,155	24,472,676,727	316,521,234	1.293%	445
2013	2014	705,186	22,967,939,408	300,679,325	1.309%	426
2014	2015	703,019	22,646,844,107	258,667,445	1.142%	368
2015	2016	706,327	23,436,709,963	268,555,143	1.146%	380
2016	2017	707,461	24,901,806,380	252,497,321	1.014%	357
2017	2018	710,368	26,005,064,391	244,803,313	0.941%	345
2018	2019	703,520	26,582,432,958	217,914,659	0.820%	310

* Net of amount available in Debt Service Fund for payment of principal
 (1) Based on 2010 Census. Other population figures are estimates.

**COMPUTATION OF LEGAL DEBT MARGIN
YEAR END DECEMBER 31, 2019**

2018 Equalized Assessed Value	\$26,582,432,958	
Debt limit: 2.3% of Equalized Assessed Value		\$611,395,958
Outstanding tax levy debt	(222,645,000)	
Debt Service Fund balance available for payment of principal	4,730,341	
		(217,914,659)
Legal Debt Margin as of December 31, 2019:		\$393,481,299
<i>Add principal reductions on tax levy debt during FY 2020</i>		31,025,000
Projected Legal Debt Margin December 31, 2020:		\$424,506,299



Budget Request Summary for Fiscal Year 2020

Fund: 4000-4930 Debt Service Fund

**LAKE COUNTY FOREST PRESERVES**

	<u>2016/17 Actual</u>	<u>2017/18 Actual</u>	<u>2018/19 Budget</u>	<u>2018/19 Estimate</u>	<u>2020 Budget</u>
Revenues					
Property Tax	24,765,810	25,899,717	34,750,940	34,750,940	23,484,270
Bond Proceeds	68,115,000	0	0	0	0
Interest from Investments	(27,248)	240,777	104,550	253,600	41,800
Treasury Rebate Revenue	1,198,593	1,202,456	1,797,890	1,797,890	1,182,370
Interfund Transfer	1,903,332	56,775	0	0	0
Premium on Debt Issuance	5,306,562	0	0	0	0
Total Revenues	\$101,262,049	\$27,399,725	\$36,653,380	\$36,802,430	\$24,708,440
Expenditures					
Paying Agent Fees	6,725	7,378	11,020	10,550	5,820
Interest Fees on Debt	10,658,976	10,285,173	14,281,180	14,281,180	8,682,360
Principal Payment	87,255,471	14,865,000	36,599,000	36,599,000	15,835,000
Consulting Fees	0	1,950	0	0	0
Interfund Transfers	1,903,332	56,775	0	0	0
Total Expenditures	100,902,349	25,216,276	50,891,200	50,890,730	24,523,180
Revenue Excess (Deficit) over Expenditures	359,700	2,183,449	(14,237,820)	(14,088,300)	185,260
Beginning Fund Balance	16,275,492	16,635,192	17,226,687	18,818,641	4,730,341
Ending Fund Balance	\$16,635,192	\$18,818,641	\$2,988,867	\$4,730,341	\$4,915,601

Land Acquisition Bond Projects



LAND ACQUISITION BOND PROJECTS

2020 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

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

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

Budget Request summary for Fiscal Year 2020

Fund: Land Acquisition



LAKE COUNTY FOREST PRESERVES

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Estimate	2020 Request
Revenues					
Interest Investments	23,097	51,928	21,000	85,000	10,000
Total Revenues	\$23,097	\$51,928	\$21,000	\$85,000	\$10,000
Expenditures					
Personnel					
Salaries & Wages	111,880	117,870	0	0	0
Part Time Wages	32,802	35,983	0	0	0
Sick Pay Reimbursement	2,039	1,594	0	0	0
Health Insurance	4,376	7,238	0	0	0
Total Personnel	151,097	162,685	0	0	0
Commodities					
Office Supplies	3,318	2,582	0	0	0
Software	6,690	8,500	0	0	0
Postage	162	96	0	0	0
Gasoline & Oil	731	45	0	0	0
Operating Supplies	208	420	0	0	0
Total Commodities	11,109	11,643	0	0	0
Contractuals					
Legal Fees	22,690	2,355	5,000	5,000	0
Computer Fees & Services	100	0	0	0	0
Consulting Fees	15,000	10,074	0	0	0
Dues & Subscriptions	370	380	0	0	0
Electricity	5,075	3,371	0	0	0
Telephone	2,394	1,505	0	0	0
Water & Sewer	46	53	0	0	0
Disposal Services	52	54	0	0	0
Pest Control	26	24	0	0	0
Repairs & Maint. Building	491	453	0	0	0
Equipment Rental	596	536	0	0	0
Vehicle Replacement Charge	0	0	0	0	0
IT Replacement Charge	4,410	5,000	0	0	0
Professional Development	440	2,664	0	0	0
Total Contractuals	51,690	26,469	5,000	5,000	0
Total Operating Expenses	213,896	200,797	5,000	5,000	0
Capital					
Land Acquisition	62,951	288,054	3,100,000	3,100,000	790,880
Title Fees	3,745	2,435	12,000	12,000	10,700
Tax Prorations	(1,916)	2,073	2,000	2,000	2,000
Other Land Acquisition Costs	36,796	35,717	40,000	40,000	0
Appraisal Fees	14,600	13,600	15,000	15,000	10,000
Engineering Fees	5,384	21,051	25,000	25,000	25,000
Legal Fees	27,759	19,225	35,000	35,000	35,000
Total Capital	149,319	382,155	3,229,000	3,229,000	873,580
Total Expenditures	363,215	582,952	3,234,000	3,234,000	873,580
Revenue Excess (Deficit) over Expenditures	(340,118)	(531,024)	(3,213,000)	(3,149,000)	(863,580)
Beginning Fund Balance	4,893,720	4,553,602	3,272,544	4,022,578	873,578
Ending Fund Balance	\$4,553,602	\$4,022,578	\$59,544	\$873,578	\$9,998

Land Development Bond Projects





GENERAL PROGRAM STATEMENT

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

PROJECT DESCRIPTIONS

- Capital expenditures are detailed in the Capital Improvement Program.

Budget Request summary for Fiscal Year 2020

Fund: Development Bond and Capital Projects

LAKE COUNTY FOREST PRESERVES



	<u>2016/17</u> <u>Actual</u>	<u>2017/18</u> <u>Actual</u>	<u>2018/19</u> <u>Budget</u>	<u>2018/19</u> <u>Estimate</u>	<u>2020</u> <u>Request</u>
Revenues					
Interest from Investments	100,632	172,200	25,000	165,000	72,000
Grants	0	485,135	0	283,883	0
Total Revenues	\$100,632	\$657,335	\$25,000	\$448,883	\$72,000
Expenditures					
Buffalo Creek - MWRD Reservoir	0	0	35,430	35,430	0
Cuba Marsh Habitat Restoration	165,573	91,940	58,901	58,892	0
Dog Area Accessibility	0	0	60,000	60,000	0
Ethels Woods Public Access & Rte	6,058	329,355	714,587	714,587	0
Ethels Woods	0	470,339	1,984,551	1,984,551	0
Everett Road Trail Connection	810,839	20,060	385,869	385,869	0
Facility & Infrastructure	0	70,997	629,003	629,003	153,150
Fort Sheridan Preserve	230,229	1,936,877	332,760	332,760	0
Fort Sheridan USACE GLFER	8,956	(1,370)	902,240	902,240	0
Grass Lake Road Tunnel	63,086	0	0	0	0
Grassy Lake Preserve	4,943	66,609	167,566	167,566	0
Heron Creek IL Rte 22 Connection	0	0	20,000	20,000	0
Lakewood Master Plan	6,686	29,004	3,591,320	3,591,320	0
Lakewood Restoration - Broberg	41,289	488	3,000	3,000	0
Lakewood Restoration - Schreiber	224,820	147,047	113,919	113,919	0
Lyons Woods	137,372	493,112	169,516	169,519	0
Middlefork Savanna Trail Connect	231,763	227,191	348,172	348,171	0
Mill. Trail Ethels Woods-Rte 45	0	16,576	1,408,424	1,408,424	0
Mill. Trail Grand Ave. Crossing	13,794	0	0	0	0
Mill. Trail Rollins Rd. Crossing	0	73,815	0	0	0
Mill. Trail Van Patten	40,129	284,436	13,935	13,935	0
Mill. Trail Wilson Rd. Crossing	8,113	(56,899)	240,690	0	0
Old School Restoration Phase II	0	0	70,000	70,000	0
Roadway & Parkway Renovitions	0	0	1,000,000	515,640	500,000
Rollins Savanna	0	81,212	0	0	0
Southern DPR Habitat Restoration	291,489	401,036	323,896	323,896	0
Waukegan Savanna Phase I	617,503	613,201	256,449	256,449	0
Wright Woods/MacArthur Woods	420,232	3,186	0	0	0
Total Expenditures	3,322,874	5,298,212	12,830,229	12,105,171	653,150
Revenue Excess (Deficit) over Expenditures	(3,222,242)	(4,640,877)	(12,805,229)	(11,656,288)	(581,150)
Beginning Fund Balance	20,100,557	16,878,315	12,805,233	12,237,438	581,150
Ending Fund Balance	\$16,878,315	\$12,237,438	\$4	\$581,150	\$0

Enterprise Fund



**REVENUE FACILITIES – BRAE LOCH, COUNTRYSIDE,
AND THUNDERHAWK GOLF COURSES**
2020 BUDGET NARRATIVE

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

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

PERFORMANCE MEASUREMENTS	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ESTIMATED	2020 PROPOSED
Golf Play Revenue	\$2,303,419	\$2,250,431	\$3,422,470	\$2,432,000
Golf Cart Revenue	\$653,041	\$620,757	\$1,001,600	\$715,000
Golf Shop Revenue	\$143,154	\$153,669	\$236,600	\$159,000
Golf Range Revenue	\$145,786	\$140,881	\$204,000	\$145,000
Golf Food and Beverage Revenue	\$312,696	\$319,774	\$492,400	\$337,000

Budget Request summary for Fiscal Year 2020

Enterprise Fund
All Golf Course Operations



LAKE COUNTY FOREST PRESERVES

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Estimate	2020 Budget
Revenues					
Green Fees	2,121,277	2,082,205	3,558,800	3,191,000	2,259,000
Season Passes	55,150	48,337	52,500	44,600	39,000
Permanent Starts	23,590	22,975	26,800	19,760	21,500
Outings	98,232	91,940	203,580	162,000	125,500
Player Services	5,170	4,973	5,500	5,110	5,000
Gas Cart Rental	653,041	620,757	1,213,550	1,001,600	715,000
Hand Cart Rental	2,812	2,727	5,540	4,370	3,450
Golf Club Rental	8,372	8,394	14,800	12,550	9,000
Range Balls	145,786	140,881	232,650	204,000	145,000
Golf Shop Sales	143,154	153,669	259,150	236,600	159,000
Food Sales-Snack Shop	53,382	53,981	94,800	76,500	59,000
Beverage Sales-Snack Shop	46,422	47,150	82,100	68,400	51,000
Beer Sales-Snack Shop	176,941	179,519	297,100	281,200	184,000
Liquor Sales-Snack Shop	35,952	39,124	68,950	66,300	43,000
Building Rentals	18,853	17,748	28,800	28,800	20,000
Other Revenues	5,162	8,141	11,650	10,600	10,600
Concessionaire Revenue	54,193	60,314	99,000	75,000	65,000
Total Revenues	\$3,647,489	\$3,582,835	\$6,255,270	\$5,488,390	\$3,914,050
Expenditures					
Personnel					
Salaries & Wages	789,026	746,919	1,200,710	1,139,880	836,270
Part Time Wages	807,446	678,049	1,479,110	1,138,690	894,680
Overtime Wages	30,602	40,360	41,500	44,790	26,000
Sick Pay Reimbursement	6,810	2,044	6,400	5,860	3,400
IMRF Contributions	173,192	155,389	279,930	243,680	173,100
FICA Contributions	123,481	108,160	208,520	192,890	134,670
Health Insurance	186,477	175,032	290,740	268,670	195,540
Total Personnel	2,117,034	1,905,953	3,506,910	3,034,460	2,263,660
Commodities					
Office Supplies	1,507	0	3,750	2,500	2,000
Postage	347	200	870	570	600
Gasoline & Oil	54,532	59,020	94,800	93,000	63,200
Uniforms	13,094	11,749	20,500	19,950	16,000
Small Tools & Equipment	4,024	3,111	6,300	6,540	4,200
Building Maint. Supplies	7,187	5,807	30,750	17,260	13,500
Ground Maint. Supplies	25,454	41,386	64,500	44,000	43,000
Equipment Maint. Supplies	65,091	83,811	122,500	120,000	80,000
Gravel & Soil	0	0	5,250	2,500	2,500
Herbicides	19,055	12,837	28,200	27,010	17,000
Fertilizer	79,451	55,919	103,200	96,700	76,500
Plant Protectors	102,083	93,338	154,430	138,280	92,500
Insecticides	12,619	31,834	23,250	27,710	15,500
Turfgrass Chemicals	78,706	56,280	95,630	95,280	63,500
Top Dressing	21,069	20,502	48,000	30,750	26,000
Irrigation Supplies	18,433	9,132	33,750	27,500	20,500
Landscaping, Trees, Shrubs	4,151	3,710	3,750	4,600	2,500
Operating Supplies	82,066	74,165	118,500	113,250	78,500
COGS-Handicap	5,265	60	5,000	5,030	5,000
COGS-Pro Shop	78,800	92,471	137,390	123,570	84,150
COGS-Food	16,267	16,440	33,180	22,100	20,600
COGS-Beverage	15,011	15,065	24,630	18,720	15,200
COGS-Beer	37,452	41,098	74,280	46,600	46,000
COGS-Liquor	12,144	13,069	15,690	17,550	9,650
Total Commodities	753,808	741,004	1,248,100	1,100,970	798,100

Budget Request summary for Fiscal Year 2020

Enterprise Fund
All Golf Course Operations

LAKE COUNTY FOREST PRESERVES



	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Estimate	2020 Budget
Contractuals					
Computer Fees & Services	516	0	10,080	10,080	6,720
Merchant Credit Card Fees	64,079	64,939	127,150	93,800	71,500
Advertising	20,382	19,274	35,000	35,000	22,000
Printing	3,049	1,196	5,500	4,000	5,000
Dues & Subscriptions	3,924	4,438	5,890	5,940	4,390
Licenses & Permits	6,674	6,111	6,890	7,270	7,320
Liability Insurance	2,322	2,435	3,650	3,670	2,500
Workers Compensation Ins.	81,420	85,920	134,570	133,620	81,050
Property Insurance	18,719	14,036	24,140	24,070	16,670
State Unemployment Ins.	125,928	93,559	154,430	142,000	100,000
Natural Gas	15,449	15,088	22,950	22,950	14,300
Electricity	64,558	64,811	100,200	92,600	63,800
Telephone	54,684	26,795	67,800	50,000	31,000
Water & Sewer	3,983	4,285	8,270	6,700	4,800
Disposal Services	3,456	4,151	6,150	6,050	4,100
Pest Control	2,278	1,728	3,000	2,970	2,100
Repairs & Maint. Building	4,747	1,273	11,100	5,500	6,400
Repairs & Maint. Grounds	0	773	0	0	0
Repairs & Maint. Equipment	1,593	1,997	9,750	12,980	6,000
Equipment Rental	250,270	235,880	333,510	333,510	222,280
Vehicle Replacement Charge	12,520	12,520	18,810	18,810	15,760
IT Replacement Charge	10,700	10,700	12,900	12,900	9,600
Certifications and Education	20	800	2,400	1,400	800
Professional Development	4,978	6,736	8,000	7,510	8,000
Mileage Reimbursement	6,172	5,216	10,800	10,000	7,200
Miscellaneous Contractuals	16,857	44,803	41,920	40,250	26,530
Total Contractuals	779,278	729,464	1,164,860	1,083,580	739,820
Total Operating Expenses	3,650,120	3,376,421	5,919,870	5,219,010	3,801,580
Operating Income (Loss)	(2,631)	206,414	335,400	269,380	112,470
Nonoperating Revenue Interest	2,842	27,574	47,250	47,800	31,100
Insurance Claim	0	5,981	0	0	0
Income (Loss) before capital outlay	211	239,969	382,650	317,180	143,570
Non-Operating Expenses					
Capital					
Machinery & Tools	98,157	227,343	257,700	257,700	81,000
Improvements to Buildings	0	0	750,000	712,380	55,000
Total Capital	98,157	227,343	1,007,700	970,080	136,000
Cash Generated	\$(97,946)	\$12,626	\$(625,050)	\$(652,900)	\$7,570
Beginning Fund Balance	17,805,571	17,707,625	17,720,251	17,720,251	17,067,351
Ending Fund Balance	\$17,707,625	\$17,720,251	\$17,095,201	\$17,067,351	\$17,074,921

Budget Request Summary for Fiscal Year 2020

Fund: 8000 Countryside Golf Course

Department: Revenue Facilities

LAKE COUNTY FOREST PRESERVES

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Estimate	2020 Request
Operating Revenues					
Green Fees	1,022,012	1,040,749	1,701,000	1,514,000	1,099,000
Season Passes	36,680	32,363	35,000	29,600	25,000
Permanent Starts	8,460	8,820	10,000	8,280	10,000
Outings	31,390	21,250	50,000	50,000	30,000
Player Services	4,310	3,660	4,000	4,110	4,000
Gas Cart Rental	326,017	330,874	600,000	535,000	355,000
Hand Cart Rental	2,255	2,048	3,520	2,950	2,200
Golf Club Rental	2,495	2,835	4,950	3,300	3,000
Range Balls	104,594	100,529	163,350	144,000	102,000
Golf Shop Sales	32,698	33,068	55,000	50,000	35,000
Food Sales-Snack Shop	45,056	45,891	75,000	63,000	47,000
Beverage Sales-Snack Shop	35,744	35,990	59,000	50,000	37,000
Beer Sales-Snack Shop	124,337	130,930	208,000	201,000	130,000
Liquor Sales-Snack Shop	18,165	19,568	31,000	34,000	20,000
Other Revenues	2,794	318	8,500	8,500	8,500
Total Operating Revenues	\$1,797,007	\$1,808,893	\$3,008,320	\$2,697,740	\$1,907,700
Operating Expenses					
Personnel					
Salaries & Wages	459,471	415,257	647,810	586,980	431,330
Part Time Wages	410,096	327,900	706,830	523,690	425,980
Overtime Wages	19,690	22,920	17,500	17,750	11,000
Sick Pay Reimbursement	4,453	2,044	4,500	4,500	2,000
IMRF Contributions	96,000	78,360	142,660	120,790	85,820
FICA Contributions	67,894	56,828	105,310	97,540	66,580
Health Insurance	112,518	114,279	155,150	150,620	101,370
Personnel	1,170,122	1,017,588	1,779,760	1,501,870	1,124,080
Commodities					
Office Supplies	777	0	1,500	1,000	1,000
Postage	176	108	450	300	300
Gasoline & Oil	33,596	34,378	57,000	57,000	38,000
Uniforms	5,127	3,780	7,950	7,950	6,800
Small Tools & Equipment	2,764	2,087	4,500	4,500	3,000
Building Maint. Supplies	1,407	4,444	13,500	11,500	9,000
Ground Maint. Supplies	17,441	19,739	33,000	33,000	22,000
Equipment Maint. Supplies	28,680	40,715	57,000	57,000	38,000
Gravel & Soil	0	0	1,500	1,500	1,000
Herbicides	9,933	7,086	16,200	16,200	9,000
Fertilizer	38,825	30,524	46,200	46,200	38,500
Plant Protectors	39,181	35,104	42,000	42,000	28,000
Insecticides	4,911	17,833	8,250	8,250	5,500
Turfgrass Chemicals	27,995	24,790	36,000	36,000	24,000
Top Dressing	12,394	13,423	24,750	24,750	16,500
Irrigation Supplies	15,894	4,994	22,500	22,500	15,000
Landscaping, Trees, Shrubs	4,041	3,710	3,000	3,000	2,000
Operating Supplies	50,599	35,810	64,500	64,500	42,500
COGS-Handicap	2,665	20	3,000	3,030	3,000
COGS-Pro Shop	13,772	18,422	23,000	18,750	14,700
COGS-Food	13,773	14,023	26,250	17,400	16,400
COGS-Beverage	10,789	11,365	17,700	13,200	11,000

Budget Request Summary for Fiscal Year 2020

Fund: 8000 Countryside Golf Course

Department: Revenue Facilities

LAKE COUNTY FOREST PRESERVES

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Estimate	2020 Request
COGS-Beer	26,875	30,924	52,000	26,600	32,500
COGS-Liquor	6,086	6,462	6,200	9,550	3,900
Commodities	367,701	359,741	567,950	525,680	381,600
Contractuals					
Computer Fees & Services	258	0	4,680	4,680	3,120
Merchant Credit Card Fees	32,878	33,193	62,400	47,000	39,000
Advertising	11,010	9,254	19,200	19,200	12,000
Printing	2,124	75	3,000	3,000	3,000
Dues & Subscriptions	2,684	3,124	4,050	4,050	2,750
Licenses & Permits	3,173	3,207	2,890	3,280	3,290
Liability Insurance	950	996	1,460	1,490	1,000
Workers Compensation Ins.	41,091	43,362	68,250	67,750	39,350
Property Insurance	5,638	4,301	7,480	7,530	5,240
State Unemployment Ins.	77,012	61,785	92,010	92,000	62,000
Natural Gas	3,282	3,608	4,950	4,950	3,300
Electricity	20,412	25,317	36,600	36,600	24,400
Telephone	13,670	8,337	23,220	13,000	9,000
Water & Sewer	1,692	1,635	3,000	3,000	2,000
Disposal Services	1,424	1,850	2,550	2,550	1,700
Pest Control	870	720	1,200	1,200	800
Repairs & Maint. Building	580	580	6,000	4,500	4,000
Repairs & Maint. Grounds	0	773	0	0	0
Repairs & Maint. Equipment	1,168	1,708	7,500	11,390	5,000
Equipment Rental	119,821	106,733	157,090	157,090	104,050
Vehicle Replacement Charge	8,600	8,600	12,900	12,900	9,600
IT Replacement Charge	4,460	4,460	5,820	5,820	3,880
Certifications and Education	20	749	1,200	1,200	600
Professional Development	3,341	4,730	6,000	4,980	6,000
Mileage Reimbursement	6,172	4,026	9,300	8,500	6,200
Miscellaneous Contractuals	7,190	5,225	13,890	13,890	9,270
Contractuals	369,520	338,348	556,640	531,550	360,550
Total Expenditures	1,907,343	1,715,677	2,904,350	2,559,100	1,866,230
Operating Income (Loss)	(110,336)	93,216	103,970	138,640	41,470
Non-Operating Revenue Int.	746	30,487	42,000	42,000	28,000
Income (Loss) before capital outlay	(109,590)	123,703	145,970	180,640	69,470
Non-Operating Expenses					
Capital					
Machinery & Tools	62,802	109,648	116,200	116,200	34,000
Total Capital	62,802	109,648	116,200	116,200	34,000
Cash Generated	\$(172,392)	\$14,055	\$29,770	\$64,440	\$35,470
Beginning Fund Balance	10,114,410	9,942,018	9,956,073	9,956,073	10,020,513
Ending Fund Balance	\$9,942,018	\$9,956,073	\$9,985,843	\$10,020,513	\$10,055,983

Budget Request Summary for Fiscal Year 2020

Fund: 8100 Brae Loch Golf Course

Department: Revenue Facilities



LAKE COUNTY FOREST PRESERVES

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Estimate	2020 Request
Operating Revenues					
Green Fees	278,177	264,766	504,900	437,000	306,000
Season Passes	18,470	15,974	17,500	15,000	14,000
Permanent Starts	1,800	1,800	1,800	1,480	1,500
Outings	7,473	13,288	25,580	22,000	15,500
Gas Cart Rental	94,748	74,313	189,750	122,600	90,000
Hand Cart Rental	422	424	1,600	1,000	1,000
Golf Club Rental	840	510	1,600	1,000	1,000
Golf Shop Sales	6,733	7,049	14,400	11,600	9,000
Food Sales-Snack Shop	8,326	8,090	19,800	13,500	12,000
Beverage Sales-Snack Shop	10,678	11,160	23,100	18,400	14,000
Beer Sales-Snack Shop	52,604	48,589	89,100	80,200	54,000
Liquor Sales-Snack Shop	17,787	19,556	37,950	32,300	23,000
Building Rentals	18,853	17,748	28,800	28,800	20,000
Other Revenues	2,352	7,124	3,000	2,000	2,000
Total Operating Revenues	\$519,263	\$490,391	\$958,880	\$786,880	\$563,000
Operating Expenses					
Personnel					
Salaries & Wages	121,314	100,951	193,300	193,300	132,790
Part Time Wages	135,517	115,596	244,500	200,000	149,380
Overtime Wages	3,963	5,729	4,800	7,330	3,000
Sick Pay Reimbursement	1,120	0	650	680	700
IMRF Contributions	27,251	22,449	45,580	43,630	28,290
FICA Contributions	19,915	16,109	33,800	30,620	21,870
Health Insurance	26,897	24,640	44,720	37,730	26,550
Personnel	335,977	285,474	567,350	513,290	362,580
Commodities					
Office Supplies	468	0	750	500	500
Postage	1	1	50	20	50
Gasoline & Oil	9,662	11,407	16,800	16,000	11,200
Uniforms	1,365	1,608	2,500	2,500	2,500
Small Tools & Equipment	699	676	1,050	720	700
Building Maint. Supplies	5,306	759	3,750	1,760	1,500
Ground Maint. Supplies	6,647	1,958	1,500	1,000	1,000
Equipment Maint. Supplies	16,594	17,404	25,500	23,000	17,000
Gravel & Soil	0	0	750	0	500
Herbicides	5,933	2,805	4,500	3,310	3,000
Fertilizer	13,066	9,212	19,500	13,000	13,000
Plant Protectors	3,866	6,255	7,430	6,280	4,500
Insecticides	0	4,286	0	4,460	0
Turfgrass Chemicals	3,323	2,524	4,130	3,780	2,500
Top Dressing	1,950	4,008	5,250	0	3,500
Irrigation Supplies	738	1,181	3,750	2,000	2,500
Landscaping, Trees, Shrubs	110	0	750	1,600	500
Operating Supplies	15,474	12,480	12,750	12,000	8,500
COGS-Pro Shop	4,261	3,369	6,390	5,220	4,000
COGS-Food	2,494	2,417	6,930	4,700	4,200
COGS-Beverage	4,222	3,700	6,930	5,520	4,200
COGS-Beer	10,577	10,174	22,280	20,000	13,500
COGS-Liquor	6,058	6,607	9,490	8,000	5,750
Commodities	112,814	102,831	162,730	135,370	104,600

Budget Request Summary for Fiscal Year 2020

Fund: 8100 Brae Loch Golf Course

Department: Revenue Facilities



LAKE COUNTY FOREST PRESERVES

	2016/17 Actual	2017/18 Actual	2018/19 Budget	2018/19 Estimate	2020 Request
Contractuals					
Merchant Credit Card Fees	7,280	7,158	13,600	11,800	7,500
Advertising	1,800	1,639	3,000	3,000	2,000
Printing	925	121	1,000	0	1,000
Dues & Subscriptions	30	140	140	190	190
Licenses & Permits	2,898	2,904	2,950	2,940	2,950
Liability Insurance	211	221	370	350	250
Workers Compensation Ins.	12,555	13,249	20,440	20,440	12,620
Property Insurance	3,383	2,717	4,540	4,490	3,050
State Unemployment Ins.	21,521	14,603	27,520	22,000	18,000
Natural Gas	7,106	5,839	10,500	10,500	6,000
Electricity	16,735	14,212	25,500	18,000	14,000
Telephone	15,148	5,000	18,480	11,000	7,000
Water & Sewer	1,154	1,522	2,400	1,700	1,600
Disposal Services	393	473	900	800	600
Pest Control	720	720	1,050	720	800
Repairs & Maint. Building	931	693	2,100	0	1,400
Repairs & Maint. Equipment	425	0	750	590	500
Equipment Rental	54,594	49,208	74,380	74,380	49,570
Vehicle Replacement Charge	3,090	3,090	4,650	4,650	2,850
IT Replacement Charge	1,780	1,780	2,520	2,520	1,680
Miscellaneous Contractuals	2,721	8,096	6,450	4,350	3,800
Contractuals	155,400	133,385	223,240	194,420	137,360
Total Expenditures	604,191	521,690	953,320	843,080	604,540
Operating Income (Loss)	(84,928)	(31,299)	5,560	(56,200)	(41,540)
Non-Operating Revenue Int.	2,096	3,068	5,250	5,800	3,100
Income (Loss) before capital outlay	(82,832)	(28,231)	10,810	(50,400)	(38,440)
Non-Operating Expenses					
Capital					
Machinery & Tools	0	24,007	0	0	0
Total Capital	0	24,007	0	0	0
Cash Generated	\$(82,832)	\$(52,238)	\$10,810	\$(50,400)	\$(38,440)
Beginning Fund Balance	2,331,051	2,248,219	2,195,981	2,195,981	2,145,581
Ending Fund Balance	\$2,248,219	\$2,195,981	\$2,206,791	\$2,145,581	\$2,107,141

Budget Request Summary for Fiscal Year 2020

Fund: 8300 ThunderHawk Golf Course

Department: Revenue Facilities

**LAKE COUNTY FOREST PRESERVES**

	<u>2016/17 Actual</u>	<u>2017/18 Actual</u>	<u>2018/19 Budget</u>	<u>2018/19 Estimate</u>	<u>2020 Request</u>
Operating Revenues					
Green Fees	821,088	776,690	1,352,900	1,240,000	854,000
Permanent Starts	13,330	12,355	15,000	10,000	10,000
Outings	59,369	57,402	128,000	90,000	80,000
Player Services	860	1,313	1,500	1,000	1,000
Gas Cart Rental	232,276	215,570	423,800	344,000	270,000
Hand Cart Rental	135	255	420	420	250
Golf Club Rental	5,037	5,049	8,250	8,250	5,000
Range Balls	41,192	40,352	69,300	60,000	43,000
Golf Shop Sales	103,723	113,552	189,750	175,000	115,000
Other Revenues	16	699	150	100	100
Concessionaire Revenue	54,193	60,314	99,000	75,000	65,000
Total Operating Revenues	\$1,331,219	\$1,283,551	\$2,288,070	\$2,003,770	\$1,443,350
Operating Expenses					
Personnel					
Salaries & Wages	208,241	230,711	359,600	359,600	272,150
Part Time Wages	261,833	234,553	527,780	415,000	319,320
Overtime Wages	6,949	11,711	19,200	19,710	12,000
Sick Pay Reimbursement	1,237	0	1,250	680	700
IMRF Contributions	49,941	54,580	91,690	79,260	58,990
FICA Contributions	35,672	35,223	69,410	64,730	46,220
Health Insurance	47,062	36,113	90,870	80,320	67,620
Personnel	610,935	602,891	1,159,800	1,019,300	777,000
Commodities					
Office Supplies	262	0	1,500	1,000	500
Postage	170	91	370	250	250
Gasoline & Oil	11,274	13,235	21,000	20,000	14,000
Uniforms	6,602	6,361	10,050	9,500	6,700
Small Tools & Equipment	561	348	750	1,320	500
Building Maint. Supplies	474	604	13,500	4,000	3,000
Ground Maint. Supplies	1,366	19,689	30,000	10,000	20,000
Equipment Maint. Supplies	19,817	25,692	40,000	40,000	25,000
Gravel & Soil	0	0	3,000	1,000	1,000
Herbicides	3,189	2,946	7,500	7,500	5,000
Fertilizer	27,560	16,183	37,500	37,500	25,000
Plant Protectors	59,036	51,979	105,000	90,000	60,000
Insecticides	7,708	9,715	15,000	15,000	10,000
Turfgrass Chemicals	47,388	28,966	55,500	55,500	37,000
Top Dressing	6,725	3,071	18,000	6,000	6,000
Irrigation Supplies	1,801	2,957	7,500	3,000	3,000
Operating Supplies	15,993	25,875	41,250	36,750	27,500
COGS-Handicap	2,600	40	2,000	2,000	2,000
COGS-Pro Shop	60,767	70,680	108,000	99,600	65,450
Commodities	273,293	278,432	517,420	439,920	311,900

Budget Request Summary for Fiscal Year 2020

Fund: 8300 ThunderHawk Golf Course

Department: Revenue Facilities

**LAKE COUNTY FOREST PRESERVES**

	<u>2016/17 Actual</u>	<u>2017/18 Actual</u>	<u>2018/19 Budget</u>	<u>2018/19 Estimate</u>	<u>2020 Request</u>
Contractuals					
Computer Fees & Services	258	0	5,400	5,400	3,600
Merchant Credit Card Fees	23,921	24,588	51,150	35,000	25,000
Advertising	7,572	8,381	12,800	12,800	8,000
Printing	0	1,000	1,500	1,000	1,000
Dues & Subscriptions	1,210	1,174	1,700	1,700	1,450
Licenses & Permits	603	0	1,050	1,050	1,080
Liability Insurance	1,161	1,218	1,820	1,830	1,250
Workers Compensation Ins.	27,774	29,309	45,880	45,430	29,080
Property Insurance	9,698	7,018	12,120	12,050	8,380
State Unemployment Ins.	27,395	17,171	34,900	28,000	20,000
Natural Gas	5,061	5,641	7,500	7,500	5,000
Electricity	27,411	25,282	38,100	38,000	25,400
Telephone	25,866	13,458	26,100	26,000	15,000
Water & Sewer	1,137	1,128	2,870	2,000	1,200
Disposal Services	1,639	1,828	2,700	2,700	1,800
Pest Control	688	288	750	1,050	500
Repairs & Maint. Building	3,236	0	3,000	1,000	1,000
Repairs & Maint. Equipment	0	289	1,500	1,000	500
Equipment Rental	75,855	79,939	102,040	102,040	68,660
Vehicle Replacement Charge	830	830	1,260	1,260	3,310
IT Replacement Charge	4,460	4,460	4,560	4,560	4,040
Certifications and Education	0	51	1,200	200	200
Professional Development	1,637	2,006	2,000	2,530	2,000
Mileage Reimbursement	0	1,190	1,500	1,500	1,000
Miscellaneous Contractuals	6,946	31,482	21,580	22,010	13,460
Contractuals	254,358	257,731	384,980	357,610	241,910
Total Expenditures	1,138,586	1,139,054	2,062,200	1,816,830	1,330,810
Income (Loss)					
before capital outlay	192,633	144,497	225,870	186,940	112,540
Non-Operating Expenses					
Capital					
Machinery & Tools	35,355	93,688	141,500	141,500	47,000
Capital Improvements	0	0	750,000	712,380	55,000
Total Capital	35,355	93,688	891,500	853,880	102,000
Cash Generated	\$157,278	\$50,809	(665,630)	\$(666,940)	\$10,540
Beginning Fund Balance	5,360,110	5,517,388	5,568,197	5,568,197	4,901,257
Ending Fund Balance	\$5,517,388	\$5,568,197	\$4,902,567	\$4,901,257	\$4,911,797

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

	Estimated Project Costs	Budget 2018/19	Estimated 2018/19	New Funding	FY 2020	FY 2021	FY 2022	FY 2023	Total Funding	Amount of Unfunded Projects
Project										
Countryside Golf Course:										
Tri Plex Tee Mowers	69,200	69,200	69,200						69,200	
Tow Behind Blower	8,400			8,400	8,400				8,400	
Sprayer	49,000						49,000		49,000	
Bunker Rake	17,000					17,000			17,000	
Fairway Mowers	47,000	47,000	47,000						47,000	
Fairway/Green Verticut Units	27,000					27,000			27,000	
Pull Behind Rough Mower	22,000			22,000	22,000				22,000	
Rotary Deck Bank Mower	36,000							36,000	36,000	
Brae Loch Golf Course:										
ThunderHawk Golf Course:										
Tri Plex Tee Mowers	35,500			35,500	35,500				35,500	
Tow Behind Blower	8,400			8,400	8,400				8,400	
Sprayers	95,500	95,500	95,500						95,500	
Fairway Mowers	46,000	46,000	46,000						46,000	
Fairway/Green Verticut Units	27,000						27,000		27,000	
Bunker Rake	17,000						17,000		17,000	
Rotary Deck Bank Mower	36,000							36,000	36,000	
Cart Path Replacement	TBD									
HVAC	750,000	750,000	713,000						750,000	
Patio Refurbishment/Repair	55,000			55,000	55,000				55,000	
Irrigation Control System	175,000					175,000			175,000	
	\$1,521,000	\$1,007,700	\$970,700	\$129,300	\$129,300	\$219,000	\$93,000	\$72,000	\$1,521,000	\$0

Donation and Grant Fund



DONATION AND GRANT FUND
2020 Budget Narrative



LAKE COUNTY FOREST PRESERVES

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

Expenditures amount to \$175,780. Salaries and benefits total \$148,780, contractals are \$6,000, and capital outlay is \$21,000. The budget reflects a decrease of \$736,825 (80.74%) compared to the FY 2018/19 budget. Capital Outlay decreased by \$665,665 (96.94%) due to habitat restoration projects from the Natural Resources Department.

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

EXPENDITURES BY OBJECT:	FY 18/19 Budget	% of Total	FY 2020 Budget	% of Total	Amount Change	% Change
Salaries and Benefits	\$219,940	24.10%	\$148,780	84.64%	(\$71,160)	-32.35%
Commodities	0	0.00%	0	0.00%	0	0.00%
Contractuals	6,000	0.66%	6,000	3.41%	0	0.00%
Capital Outlay	686,665	75.24%	21,000	11.95%	(665,665)	-96.94%
Total Expenditures by Object	\$912,605	100.00%	\$175,780	100.00%	(\$736,825)	-80.74%

EXPENDITURES BY FUNCTION:	FY 18/19 Budget	% of Total	FY 2020 Budget	% of Total	Amount Change	% Change
Youth Conservation Corp	\$219,940	24.10%	\$148,780	84.64%	(\$71,160)	-32.35%
Education	6,000	0.66%	6,000	3.41%	0	0.00%
Natural Resources	686,665	75.24%	21,000	11.95%	(665,665)	-96.94%
Total Expenditures by Function	\$912,605	100.00%	\$175,780	100.00%	(\$736,825)	-80.74%

Budget Request Summary for Fiscal Year 2020

Fund: Grants



LAKE COUNTY FOREST PRESERVES

	<u>2016/17</u> Actual	<u>2017/18</u> Actual	<u>2018/19</u> Budget	<u>2018/19</u> Estimate	<u>2020</u> Budget
Revenues					
Donations	390,529	232,330	240,418	209,700	154,780
Other Grants	28,524	56,476	52,170	52,170	0
State Grants	0	273,648	0	0	0
Federal Grants	430,593	452,755	24,495	1,810,613	21,000
Interest from Investments	3,826	4,958	5,380	10,140	4,110
Miscellaneous Revenue	9,331	73,114	0	51,230	0
Total Revenues	\$862,803	\$1,093,281	\$322,463	\$2,133,852	\$179,890
Expenditures					
Personnel					
Part Time Wages	106,518	89,341	204,310	160,000	138,200
FICA Contributions	8,148	6,834	15,630	12,240	10,580
Total Personnel	114,666	96,175	219,940	172,240	148,780
Commodities					
Operating Supplies	(356)	0	2,413	2,413	0
Total Commodities	(356)	0	2,413	2,413	0
Contractuals					
Miscellaneous Contractuals	692,213	87,242	65,407	60,979	6,000
Total Contractuals	692,213	87,242	65,407	60,979	6,000
Total Operating Expenses	806,523	183,417	287,760	235,632	154,780
Capital					
Capital Imprvmnts-Preserves	642,627	869,653	2,026,779	1,853,019	21,000
Total Capital	642,627	869,653	2,026,779	1,853,019	21,000
Total Expenditures	1,449,150	1,053,070	2,314,539	2,088,650	175,780
Revenue Excess (Deficit) over Expenditures	(586,347)	40,211	(1,992,076)	45,202	4,110
Beginning Fund Balance	1,176,104	589,757	2,280,362	629,968	675,170
Ending Fund Balance	\$589,757	\$629,968	\$288,286	\$675,170	\$679,280

NATURAL RESOURCES GRANT FUND 6900

2020 Budget Narrative



LAKE COUNTY FOREST PRESERVES

GENERAL PROGRAM STATEMENT

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

Ethel's Woods – North Mill Creek Pool and Riffle Restoration – Phase II

SAIN# 378-2141

RECEIVED – Illinois EPA Section 319 Grant Program

Project Number 63910

The District is restoring the historic North Mill Creek at Ethel's Woods Forest Preserve through what was once Rasmussen Lake. Restoration plans for North Mill Creek will require a second phase to complete the restoration of the lower reach of the historic channel and include grading, in stream aquatic enhancements, and vegetation of the floodplain. The total Phase II project budget is **\$3,000,000**.

		FY 2018/19	FY 2020
Grant Budget	\$ 3,000,000		
Phase II Project Budget	\$ 3,000,000		
Funding	Grant	\$ 1,000,000	\$ 0
	Land Development Fund	2,000,000	0
TOTAL FUNDS		\$ 3,000,000	\$ 0
In-Kind Services	Partner	\$ 0	\$ 0
	District	0	0
TOTAL SERVICES		\$ 0	\$ 0
Expenditures:	Partner	\$1,000,000	\$ 0
	District	2,000,000	0
TOTAL EXPENDITURES		\$ 3,000,000	\$ 0

Chiwaukee Prairie Illinois Beach Lakeplain Coastal Wetland Restoration

Agreement No. CMP-NU-05

RECEIVED – Illinois Coastal Management Program

Project Number: 56056

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

		FY 2018/19	FY 2020
Grant Budget	\$ 92,000		
Project Budget	\$ 92,000		
Funding	Grant	\$ 46,000	\$ 46,000
TOTAL FUNDS		\$ 46,000	\$ 46,000
In-Kind Services	Partner	\$ 0	\$ 0
	District	0	0
TOTAL SERVICES		\$ 0	\$ 0
Expenditures:	Partner	\$ 46,000	\$ 46,000
	District	0	0
TOTAL EXPENDITURES		\$ 46,000	\$ 46,000

NATURAL RESOURCES GRANT FUND 6900

2020 Budget Narrative

LAKE COUNTY FOREST PRESERVES



Chiwaukee Prairie Illinois Beach Lakeplain Coastal Wetland Restoration

Received/Committed – Anonymous Donation

Project Number N/A

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

		FY 2018/19	FY 2020
Grant Budget	\$ 750,000		
Project Budget	\$ 750,000		
Funding	Grant	\$ 0	\$ 0
	Donation	250,000	250,000
TOTAL FUNDS		\$ 250,000	\$ 250,000
In-Kind Services	Partner	\$ 0	\$ 0
	District	0	0
TOTAL SERVICES		\$ 0	\$ 0
Expenditures:	Partner	\$ 250,000	\$ 250,000
	District	0	0
TOTAL EXPENDITURES		\$ 250,000	\$ 250,000

Coastal Wetland Restoration – Lyons Woods Forest Preserve

Grant Number 17-DG-11420004-057

RECEIVED – US Forest Service Coastal Program

Project Number: 56013

Lyons Woods Forest Preserve provides habitat for a federally listed orchid, provides important stopover habitat for migratory birds and is connected to the greater Illinois Beach Chiwaukee Prairie Lake Plain through wetlands, groundwater flow and ravines. This project would build upon over ten years of habitat restoration at the site, clearing an additional 23 acres of woody invasive brush, planting trees and shrubs, and sowing native seed. Total budget for two years, beginning FY2018, is **\$97,675**. This project will be completed in FY2020.

		FY 2018/19	FY 2020
Grant Budget	\$ 97,675		
Project Budget	\$ 97,675		
Funding	Grant	\$ 47,768	\$ 0
TOTAL FUNDS		\$ 47,768	\$ 0
In-Kind Services	Partner	\$ 0	\$ 0
	District	0	0
TOTAL SERVICES		\$ 0	\$ 0
Expenditures:	Partner	\$ 47,768	\$ 0
	District	0	0
TOTAL EXPENDITURES		\$ 47,768	\$ 0

NATURAL RESOURCES GRANT FUND 6900

2020 Budget Narrative

LAKE COUNTY FOREST PRESERVES



Lake Michigan Lake Plain - Connecting Coastal Wetlands

NFWF 0501.17.0562118

RECEIVED – GLRI Sustain Our Great Lakes Grant Program

Project Number 56056

A grant awarded from the National Fish and Wildlife Foundation to restore connecting habitat is key to sustaining and enhancing the biodiversity of the rare Lake Plain ecosystem. The project will restore critical blocks of land via invasive plant and prescribed burn management strategies to increase acreage of connected quality habitat for Blanding’s Turtle and other federally and state listed species of concern. This is a three year grant ending in 2020 with a total project cost of **\$1,645,048**.

		FY 2018/19	FY 2020
Grant Budget		\$ 1,000,000	
Project Budget		\$ 1,645,048	
Funding	Grant	\$ 837,739	\$ 80,607
TOTAL FUNDS		\$ 837,739	\$ 80,607
In-Kind Services	Partner	\$ 378,290	\$ 215,652
	District	22,800	22,800
TOTAL SERVICES		\$ 401,090	\$ 238,452
Expenditures:	Partner	\$ 837,738	\$ 80,607
	District	401,090	238,452
TOTAL EXPENDITURES		\$ 1,238,829	\$ 319,059

Southern DPR Hydrologic Restoration Project– Grainger & Captain Daniel Wright Woods

RECEIVED – SMC WMB Grant Program

Project Number 56057

The goal of this project is to restore the natural hydrology to the woodlands that drain into the Des Plaines River by removing failing drain tiles and replacing portions of tiles with solid pipe to maintain off-site and driveway drainage. In total, approximately 5,500 feet of tile will be addresses as well as grading a shallow drainage swale, streambank stabilization, and installation of native seed, wetland plugs, and trees/shrubs. The project will begin in FY 2018/19 and be completed by FY 2020. Total budget is **\$182,445**.

		FY 2018/19	FY 2020
Grant Budget		\$ 52,170	
Project Budget		\$ 182,445	
Funding	Grant	\$ 52,170	\$ 0
	Farm Management	31,725	0
	Reforestation	6,910	0
TOTAL FUNDS		\$ 90,805	\$ 0
In-Kind Services	Partner	\$ 0	\$ 0
	District	91,640	0
TOTAL SERVICES		\$ 91,640	\$ 0
TOTAL EXPENDITURES	Partner	\$ 52,170	\$ 0
	District	130,275	0
TOTAL EXPENDITURES		\$ 182,445	\$ 0

NATURAL RESOURCES GRANT FUND 6900

2020 Budget Narrative

LAKE COUNTY FOREST PRESERVES



Grassy Lake – Stewardship of Grassy Lake Forest Preserve

ID:7882

RECEIVED – Illinois Clean Energy Community Foundation

The Illinois Clean Energy Community Foundation awarded the Preservation Foundation this challenge grant to support stewardship efforts at Grassy Lake Forest Preserve. The Community Foundation matches \$3 for every \$1 raised for the stewardship efforts at Grassy Lake up to \$21,000 in addition to a minimum of 400 hours of volunteer effort. All grant requirements were met in FY 2018/19.

		FY 2018/19	FY 2020
Grant Budget	\$ 21,000		
Project Budget	\$ 38,172		
Funding	Grant	\$ 21,000	\$ 0
	Donation	7,000	0
TOTAL FUNDS		\$ 27,000	\$ 0
In-Kind Services	Partner	\$ 0	\$ 0
	District	10,172	0
TOTAL SERVICES		\$ 10,172	\$ 0
Expenditures:	Partner	\$ 21,000	\$ 0
	District	17,172	0
TOTAL EXPENDITURES		\$ 38,172	\$ 0

Greenbelt – Stewardship of Greenbelt Forest Preserve

ID:7986

RECEIVED – Illinois Clean Energy Community Foundation

The Illinois Clean Energy Community Foundation awarded the Preservation Foundation this challenge grant to support stewardship efforts at Greenbelt Forest Preserve. The Community Foundation will match \$3 for every \$1 raised for the stewardship efforts at Greenbelt up to \$21,000 in addition to a minimum of 400 hours of volunteer effort. Most of the grant work will be completed in FY2020.

		FY 2018/19	FY 2020
Grant Budget	\$ 21,000		
Project Budget	\$ 38,172		
Funding	Grant	\$ 0	\$ 21,000
	Donation	0	7,000
TOTAL FUNDS		\$ 0	\$ 27,000
In-Kind Services	Partner	\$ 0	\$ 0
	District	0	10,172
TOTAL SERVICES		\$ 0	\$ 10,172
Expenditures:	Partner	\$ 0	\$ 21,000
	District	0	17,172
TOTAL EXPENDITURES		\$ 0	\$ 38,172

NATURAL RESOURCES GRANT FUND 6900

2020 Budget Narrative

LAKE COUNTY FOREST PRESERVES



Grant Woods Native Community Restoration

Committed – Anonymous Donation

Project Number 60604

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

		FY 2018/19	FY 2020
Grant Budget		\$ 499,600	
Project Budget		\$ 511,600	
Funding	Grant	\$ 0	\$ 0
	Donation	0	499,600
TOTAL FUNDS		\$ 0	\$ 499,600
In-Kind Services	Partner	\$ 0	\$ 0
	District	0	12,000
TOTAL SERVICES		\$ 0	\$ 12,000
Expenditures:	Partner	\$ 0	\$ 499,600
	District	0	12,000
TOTAL EXPENDITURES		\$ 0	\$ 511,600

Wetland Habitat Improvement Initiative: Amphibious Wetland Management Vehicle

APPLIED FOR – Wildlife Conservation Society

The Illinois Department of Natural Resources administers the Illinois Habitat Fund Grant Program. The grant provides funds for the purpose of funding projects that enhance game and non-game wildlife habitat in Illinois. The purchase of a Marshmaster® amphibious vehicle will improve the efficiency of wetland management/restoration efforts by increasing wetland herbicide applications, increasing wetland prescribed fire implementation, and improving management access across Lake County at isolated wetland sites.

		FY 2018/19	FY 2020
Grant Budget		\$ 200,000	
Project Budget		\$ 400,000	
Funding	Grant	\$ 0	\$ 200,000
TOTAL FUNDS		\$ 0	\$ 200,000
In-Kind Services	Partner	\$ 0	\$ 0
	District	0	200,000
TOTAL SERVICES		\$ 0	\$ 200,000
Expenditures:	Partner	\$ 0	\$ 200,000
	District	0	200,000
TOTAL EXPENDITURES		\$ 0	\$ 400,000

NATURAL RESOURCES GRANT FUND 6900

2020 Budget Narrative



LAKE COUNTY FOREST PRESERVES

Grant Woods – Piper Ravine and Prairie Restoration

APPLIED FOR – Illinois EPA Section 319 Grant Program

The goal of the Grant Woods Piper Ravine & Prairie Restoration project is to reduce contributions to runoff and sedimentation by reducing bare soil in agricultural fields, improve infiltration in surface, discharge wetlands, and reduce moderate to severe soil erosion in a steep, ravine channel. This is a two-year grant program with a total two year budget of **\$989,813**. Matching dollars are dependent upon the Wildlife Conservation Society Grant applied for in 2019.

		FY 2018/19	FY 2020
Grant Budget		\$ 580,800	
Project Budget		\$ 989,813	
Funding	Grant	\$ 0	\$ 580,800
	Donation	0	187,000
	WCS Grant	0	191,400
TOTAL FUNDS		\$ 0	\$ 959,200
In-Kind Services	Partner	\$ 0	\$ 0
	District	0	30,613
TOTAL SERVICES		\$ 0	\$ 30,613
Expenditures:	Partner	\$ 0	\$ 959,200
	District	0	30,613
TOTAL EXPENDITURES		\$ 0	\$ 989,813

Grant Woods – Creating Ecological and Climate Resiliency

APPLIED FOR – Wildlife Conservation Society – Climate Adaptation Grant

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

		FY 2018/19	FY 2020
Grant Budget		\$ 216,000	
Project Budget		\$ 525,600	
Funding	Grant	\$ 0	\$ 216,000
	Donation	0	99,000
TOTAL FUNDS		\$ 0	\$ 315,000
In-Kind Services	Partner	\$ 0	\$ 9,000
	District	0	201,600
TOTAL SERVICES		\$ 0	\$ 210,600
Expenditures:	Partner	\$ 0	\$ 315,000
	District	0	210,600
TOTAL EXPENDITURES		\$ 0	\$ 525,600

NATURAL RESOURCES GRANT FUND 6900

2020 Budget Narrative



LAKE COUNTY FOREST PRESERVES

Middlefork Savanna – Beyond The Boundaries: Collaboration for Landscape-Scale Buckthorn Eradication APPLIED FOR – NFWF-Chicago Calumet Grant Program

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

		FY 2018/19	FY 2020
Grant Budget		\$ 200,000	
Project Budget		\$ 594,800	
Funding	Grant	\$ 0	\$ 100,000
	Donation	0	115,000
TOTAL FUNDS		\$ 0	\$ 215,000
In-Kind Services	Partner	\$ 0	\$ 25,000
	District	0	15,000
TOTAL SERVICES		\$ 0	\$ 40,000
Expenditures:	Partner	\$ 0	\$ 215,000
	District	0	40,000
TOTAL EXPENDITURES		\$ 0	\$ 255,000

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

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

		FY 2018/19	FY 2020
Grant Budget		\$ 220,310	
Project Budget		\$ 276,760	
Funding	Grant	\$ 0	\$ 220,310
	Donation	0	0
TOTAL FUNDS		\$ 0	\$ 220,310
In-Kind Services	Partner	\$ 0	\$ 0
	District	0	56,450
TOTAL SERVICES		\$ 0	\$ 56,450
Expenditures:	Partner	\$ 0	\$ 220,310
	District	\$ 0	56,450
TOTAL EXPENDITURES		\$ 0	\$ 276,760

Budget Request Summary for Fiscal Year 2020
 Fund: 6900 Natural Resources Grant Fund



LAKE COUNTY FOREST PRESERVES

	<u>2016/17</u> <u>Actual</u>	<u>2017/18</u> <u>Actual</u>	<u>2018/19</u> <u>Budget</u>	<u>2018/19</u> <u>Estimate</u>	<u>2020</u> <u>Request</u>
Revenues					
Grants & Donations	745,270	816,928	91,143	1,894,242	21,000
Interest from Investment	270	528	1,000	2,260	500
Total Revenues	\$745,540	\$817,456	\$92,143	\$1,896,502	\$21,500
Expenditures					
Commodities	0	0	2,413	2,413	0
Contractuals	86,307	60,307	59,407	54,979	0
Total Operating Expenses	86,307	60,307	61,820	57,392	0
Capital	583,685	554,016	2,026,779	1,853,019	21,000
Total Expenditures	669,992	614,323	2,088,599	1,910,410	21,000
Revenue Excess (Deficit) over Expenditures	75,548	203,133	(1,996,456)	(13,908)	500
Beginning Fund Balance	22,781	98,329	2,013,134	301,462	287,554
Ending Fund Balance	\$98,329	\$301,462	\$16,678	\$287,554	\$288,054



GENERAL PROGRAM STATEMENT

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

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

KEY OBJECTIVES FOR 2020

- Participate in the Forest Preserves 100-year vision goal to eradicate buckthorn in Lake County.
- Perform habitat restoration tasks in the southwest portion of the county in collaboration with the Barrington Greenway Initiative.
- Participate in the restoration efforts at Greenbelt Forest Preserve in collaboration with Audubon Great Lakes.
- Perform clearing, planting and other natural resource management tasks at Spring Bluff Forest Preserve and the surrounding landscapes as part of the Chiwaukee Illinois Beach Lake Plain Habitat Restoration Project.
- Assist with the operation of Rollins Savanna Seed Nursery:
 - Install native plants as needed.
 - Mulch and water nursery stock throughout the summer.
 - Harvest native seed.
- Install native plant plugs at Ethel's Woods Forest Preserve as part of restoration of North Mill Creek.

Budget Request Summary for Fiscal Year 2020

Fund: 6100 Youth Conservation Corps



LAKE COUNTY FOREST PRESERVES

	<u>2016/17</u> <u>Actual</u>	<u>2017/18</u> <u>Actual</u>	<u>2018/19</u> <u>Budget</u>	<u>2018/19</u> <u>Estimate</u>	<u>2020</u> <u>Request</u>
Revenues					
Donations	95,255	103,115	219,940	172,240	148,780
Total Revenues	\$95,255	\$103,115	\$219,940	\$172,240	\$148,780
Expenditures					
Personnel					
Part Time Wages	102,979	89,341	204,310	160,000	138,200
FICA Contributions	7,878	6,834	15,630	12,240	10,580
Total Personnel	110,857	96,175	219,940	172,240	148,780
Revenue Excess (Deficit) over Expenditures	(15,602)	6,940	0	0	0
Beginning Fund Balance	12,602	(3,000)	0	3,941	3,941
Ending Fund Balance	\$(3,000)	\$3,941	\$0	\$3,941	\$3,941

EDUCATION DEPARTMENT GRANTS

2020 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

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

KEY OBJECTIVES FOR 2020

- Work with the Preservation Foundation of the Lake County Forest Preserves to identify and seek additional funding for support of special exhibitions at the Dunn Museum.
- Work with the Preservation Foundation of the Lake County Forest Preserves to identify and seek additional funding to support on-going Education Department initiatives including Science Explorers in Nature, summer camps, the Ethel Untermyer Conservation Forum, program scholarships and other projects and events.
- Place all non-designated gifts supporting the Museum in the Museum Grant Fund. Identify and solicit funding sources for digitization projects at the Dunn Museum.
- Continue the Gateways Grant Program, offering forty-eight (48) grants to disadvantaged school districts. Each grant provides an affordable field trip by waiving program fees for one day of programming and giving a \$125 transportation reimbursement to the school. The Gateways Grant Program makes school field trips available to an average of 4,500 students and teachers each school year.
- Identify and secure funding to continue to offer free admission and programs on the first and third Thursday night of every month at the Dunn Museum. The program is currently funded by a grant through the USG Foundation through March 2020.

Budget Request summary for Fiscal Year 2020
 Fund: Education Grant Funds

LAKE COUNTY FOREST PRESERVES



	<u>2016/17</u> <u>Actual</u>	<u>2017/18</u> <u>Actual</u>	<u>2018/19</u> <u>Budget</u>	<u>2018/19</u> <u>Estimate</u>	<u>2020</u> <u>Request</u>
Revenues					
Grants & Donations	380	166	6,000	6,000	6,000
Interest from Investments	11	0	0	0	0
Total Revenues	\$391	\$166	\$6,000	\$6,000	\$6,000
Expenditures					
Contractuals	2,692	3,125	6,000	3,290	6,000
Total Expenses	2,692	3,125	6,000	3,290	6,000
Revenue Excess (Deficit) over Expenditures	(2,301)	(2,959)	0	2,710	0
Beginning Fund Balance	2,557	256	256	(2,702)	8
Ending Fund Balance	\$256	\$(2,702)	\$256	\$8	\$8

Budget Request Summary for Fiscal Year 2020
 Fund: Museum Grant Funds

LAKE COUNTY FOREST PRESERVES



	<u>2016/17</u> <u>Actual</u>	<u>2017/18</u> <u>Actual</u>	<u>2018/19</u> <u>Budget</u>	<u>2018/19</u> <u>Estimate</u>	<u>2020</u> <u>Request</u>
Revenues					
Grants & Donations	8,741	95,000	0	0	0
Interest from Investments	3,545	4,430	4,380	7,880	3,610
Miscellaneous Revenue	9,331	73,114	0	51,230	0
Total Revenues	\$21,617	\$172,544	\$4,380	\$59,110	\$3,610
Expenditures					
Personnel	3,809	0	0	0	0
Commodities	(356)	0	0	0	0
Contractuals	603,214	23,810	0	0	0
Total Operating Expenses	606,667	23,810	0	0	0
Capital	58,942	315,637	0	0	0
Total Expenditures	665,609	339,447	0	0	0
Revenue Excess (Deficit) over Expenditures	(643,992)	(166,903)	4,380	59,110	3,610
Beginning Fund Balance	1,138,163	494,171	266,971	327,268	386,378
Ending Fund Balance	\$494,171	\$327,268	\$271,351	\$386,378	\$389,988

Budget Request Summary for Fiscal Year 2020

Fund: Museum Grant Funds - Relocation Fund

LAKE COUNTY FOREST PRESERVES



	<u>2016/17</u> <u>Actual</u>	<u>2017/18</u> <u>Actual</u>	<u>2018/19</u> <u>Budget</u>	<u>2018/19</u> <u>Estimate</u>	<u>2020</u> <u>Request</u>
Revenues					
Grants & Donations	0	95,000	0	0	0
Interest from Investments	2,398	4,084	2,000	4,000	2,000
Total Revenues	\$2,398	\$99,084	\$2,000	\$4,000	\$2,000
Expenditures					
Capital	58,942	315,637	0	0	0
Total Captial Expenses	58,942	315,637	0	0	0
Revenue Excess (Deficit) over Expenditures	(56,544)	(240,363)	2,000	4,000	2,000
Beginning Fund Balance	493,383	436,839	151,779	196,476	200,476
Ending Fund Balance	\$436,839	\$196,476	\$153,779	\$200,476	\$202,476

Budget Request Summary for Fiscal Year 2020
 Fund: Museum Grant Funds - Collection Acquisition Fund

LAKE COUNTY FOREST PRESERVES



	<u>2016/17</u> <u>Actual</u>	<u>2017/18</u> <u>Actual</u>	<u>2018/19</u> <u>Budget</u>	<u>2018/19</u> <u>Estimate</u>	<u>2020</u> <u>Request</u>
Revenues					
Interest from Investments	177	336	2,350	2,930	1,600
Miscellaneous Revenue	9,304	73,114	0	51,230	0
Total Revenues	\$9,481	\$73,450	\$2,350	\$54,160	\$1,600
Expenditures					
Contractuals	62,360	0	0	0	0
Total Operating Expenses	62,360	0	0	0	0
Revenue Excess (Deficit) over Expenditures	(52,879)	73,450	2,350	54,160	1,600
Beginning Fund Balance	106,988	54,109	111,018	127,559	181,719
Ending Fund Balance	\$54,109	\$127,559	\$113,368	\$181,719	\$183,319

Budget Request Summary for Fiscal Year 2020
 Fund: Museum Grant Funds - Teich Endowment Fund

LAKE COUNTY FOREST PRESERVES



	<u>2016/17</u> <u>Actual</u>	<u>2017/18</u> <u>Actual</u>	<u>2018/19</u> <u>Budget</u>	<u>2018/19</u> <u>Estimate</u>	<u>2020</u> <u>Request</u>
Revenues					
Interest from Investments	945	1	0	930	0
Total Revenues	\$945	\$1	\$0	\$930	\$0
Expenditures					
Contractuals	528,091	0	0	0	0
Total Operating Expenses	528,091	0	0	0	0
Revenue Excess (Deficit) over Expenditures	(527,146)	1	0	930	0
Beginning Fund Balance	527,059	38	969	39	969
Ending Fund Balance	\$38	\$39	\$969	\$969	\$969

Other Funds



OTHER FUNDS

2020 BUDGET NARRATIVE

LAKE COUNTY FOREST PRESERVES



FUNDS IN THIS SECTION INCLUDE:

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

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

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

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

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

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

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

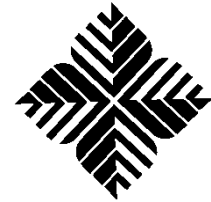
WETLANDS MANAGEMENT FUND – The purpose of this fund is to account for the long-term management of wetlands along the Des Plaines River.

INTERNAL SERVICE FUNDS:

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

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

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



LAKE COUNTY FOREST PRESERVES

GENERAL PROGRAM STATEMENT

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

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

	<u>2016/17 Actual</u>	<u>2017/18 Actual</u>	<u>2018/19 Budget</u>	<u>2018/19 Estimate</u>	<u>2020 Request</u>
Revenues					
Property Tax Levy	113,293	125,443	183,300	176,560	156,220
Interest from Investments	926	498	3,100	7,000	1,000
Total Revenues	\$114,219	\$125,941	\$186,400	\$183,560	\$157,220
Expenditures					
Personnel					
Salaries & Wages	56,970	53,370	145,510	109,510	101,710
Sick Pay Reimbursement	305	299	620	0	310
Health Insurance	8,807	7,941	31,770	20,970	18,050
Total Personnel	66,082	61,610	177,900	130,480	120,070
Contractuals					
Auditing Fees	60,500	58,908	56,570	54,430	58,180
Computer Fees & Services	3,579	3,758	6,020	6,020	4,250
Consulting Fees	7,000	7,600	9,000	9,000	7,000
IT Replacement Charge	520	640	870	870	780
Total Contractuals	71,599	70,906	72,460	70,320	70,210
Total Operating Expenses	137,681	132,516	250,360	200,800	190,280
Non-Operating Expenses					
Capital	0	0	5,800	5,800	0
Total Expenditures	137,681	132,516	256,160	206,600	190,280
Revenue Excess (Deficit) over Expenditures	(23,462)	(6,575)	(69,760)	(23,040)	(33,060)
Beginning Fund Balance	167,765	144,303	142,173	137,728	114,688
Ending Fund Balance	\$144,303	\$137,728	\$72,413	\$114,688	\$81,628

CAPITAL FACILITIES IMPROVEMENT FUND
2020 Budget Narrative



LAKE COUNTY FOREST PRESERVES

GENERAL PROGRAM STATEMENT

The nature and purpose of this fund is to account for financial resources to be used for major repair, renovation or acquisition of major capital facilities. The Capital Facilities Improvement Fund was established in 2000 to fund improvements to buildings and facilities, improve public access, and stabilize deteriorated buildings and structures. Through legislative advocacy, the District was successful in passing state legislation in 1997, which authorizes transferring interest earnings from the Debt Service Tax Levy Fund for capital purposes. As provided in the 1997 state legislation for this purpose and the Board approved Budget Policy, an annual transfer from the Debt Service Tax Levy Fund was established with the Fiscal Year 2000/01 Budget. In addition to that \$200,000 will be transferred from the General Fund for future building and facilities replacements.

	<u>2016/17</u> <u>Actual</u>	<u>2017/18</u> <u>Actual</u>	<u>2018/19</u> <u>Budget</u>	<u>2018/19</u> <u>Estimate</u>	<u>2020</u> <u>Request</u>
Revenues					
Interest from Investments	9,399	11,762	60,000	42,000	17,000
Interfund Transfers	200,000	200,000	200,000	200,000	200,000
Total Revenues	\$209,399	\$211,762	\$260,000	\$242,000	\$217,000
Expenditures					
Improvements to Buildings	340,000	0	0	0	0
Capital Imprvmnts-Preserves	0	0	150,000	150,000	0
Paving, parking and lights	0	0	0	0	0
Total Expenditures	\$340,000	\$0	\$150,000	\$150,000	\$0
Revenue Excess (Deficit) over Expenditures	(130,601)	211,762	110,000	92,000	217,000
Beginning Fund Balance	2,171,576	2,040,975	2,275,974	2,252,737	2,344,737
Ending Fund Balance	\$2,040,975	\$2,252,737	\$2,385,974	\$2,344,737	\$2,561,737

EASEMENTS & SPECIAL PROJECTS FUND

2020 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

The Easements & Special Projects Fund accounts for the revenue and expenditures related to special projects related to land acquisition in addition to easement revenues and temporary construction licenses. The current project consists of the design and construction of a new grounds maintenance shop at Lakewood for the Southwest Maintenance District crew. Based on evaluation of staff needs and the existing facilities at Lakewood as part of the initial Lakewood Master Plan effort, it was determined that the best course of action is to construct a new shop at Lakewood. Based on the preliminary estimate the appropriate size for the shop is at 4,500 square foot, which is included in the current year budget. There is a strong desire for the facility to be developed as "net zero" with respect to its energy needs, and it is expected that the project will pursue support from a Net Zero Energy Building Program grant from the Illinois Clean Energy Community Foundation.

	<u>2016/17</u> <u>Actual</u>	<u>2017/18</u> <u>Actual</u>	<u>2018/19</u> <u>Budget</u>	<u>2018/19</u> <u>Estimate</u>	<u>2020</u> <u>Request</u>
Revenues					
Interest from Investments	13,837	21,661	56,000	72,500	42,500
Easement & Licenses	32,236	27,640	0	15,000	0
Miscellaneous Revenue	0	310,000	0	0	0
Total Revenues	\$46,073	\$359,301	\$56,000	\$87,500	\$42,500
Expenditures					
Appraisal Fees	0	0	2,500	2,500	2,500
Legal Fees	0	0	7,500	7,500	7,500
Total Operating Expenses	0	0	10,000	10,000	10,000
Capital					
Buildings & Structures	0	0	2,525,000	2,525,000	0
Capital Imprvmts-Preserves	250	168,252	24,498	24,500	0
Total Capital Outlay	250	168,252	2,549,498	2,549,500	0
Total Expenditures	250	168,252	2,559,498	2,559,500	10,000
Revenue Excess (Deficit) over Expenditures	45,823	191,049	(2,503,498)	(2,472,000)	32,500
Beginning Fund Balance	3,835,685	3,881,508	3,793,256	4,072,557	1,600,557
Ending Fund Balance	\$3,881,508	\$4,072,557	\$1,289,758	\$1,600,557	\$1,633,057

FARMLAND MANAGEMENT FUND
2020 Budget Narrative



LAKE COUNTY FOREST PRESERVES

GENERAL PROGRAM STATEMENT

The nature and purpose of this fund is to restore and manage lands that are in need of restoration efforts to restore them to their historical condition. In 2003, the Board approved a Farmland Management Policy that established this fund from the revenue annually generated by the farm license fees. It is estimated that the District will have 2,283 acres of land in farm licenses which will generate an estimated \$410,203 in annual fees.

RESTORATION AND MANAGEMENT ACTIVITIES

Fund Income FY 2020	\$ 410,203
Carry Over From FY 18/19	\$3,911
Total Fund Balance FY 2020	\$414,114

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

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

Countywide control of several herbaceous invasive species at various preserves.
- **Native Cover Crop Seeding Project # 62804** **\$ 50,000**

Seed purchase to be used as temporary native cover for transitioning agricultural fields in preparation for restoration projects. Farmers are typically used to plant the cover crops.
- **Soil and Drain Tile Surveys Project # 62805** **\$ 75,000**

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

Countywide control of negative impacts from wildlife. This includes the control of wildlife populations and possible alternative solutions to hydrological issues.
- **Site Specific Invasive Species Project # 62803** **\$ 72,114**

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

Estimated Total Fund Balance FY 2020	\$414,114
Estimated Fund Expenditures FY 2020	\$ 414,114
Estimated Carry Over From FY 2020	\$0

Budget Request Summary for Fiscal Year 2020
 Fund: 2800 Farmland Management Fund



LAKE COUNTY FOREST PRESERVES

	<u>2016/17</u> <u>Actual</u>	<u>2017/18</u> <u>Actual</u>	<u>2018/19</u> <u>Budget</u>	<u>2018/19</u> <u>Estimate</u>	<u>2020</u> <u>Request</u>
Revenues					
Rental Revenue	452,211	441,666	667,116	667,120	410,200
Interest from Investments	3,091	6,019	1,500	12,000	5,000
Farm Tax Collected	19,244	12,691	22,300	20,000	22,300
Grants	0	3,149	0	0	0
Total Revenues	\$474,546	\$463,525	\$690,916	\$699,120	\$437,500
Expenditures					
Repairs & Maint. Grounds	449,272	420,340	1,176,430	759,858	414,110
Real Estate & Drainage Taxes	30,411	34,301	22,300	35,150	22,300
Total Operating Expenses	479,683	454,641	1,198,730	795,008	436,410
Revenue Excess (Deficit) over Expenditures	(5,137)	8,884	(507,814)	(95,888)	1,090
Beginning Fund Balance	453,049	447,912	709,492	456,796	360,908
Ending Fund Balance	\$447,912	456,796	\$201,678	\$360,908	\$361,998

FORT SHERIDAN CEMETERY FUND
2020 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

The Fort Sheridan Cemetery Fund was established in FY1997 by a transfer of \$750,000 from the District's land acquisition fund. The fund is restricted to the care and maintenance of the Army's cemetery adjacent to Fort Sheridan Forest Preserve.

	<u>2016/17</u> <u>Actual</u>	<u>2017/18</u> <u>Actual</u>	<u>2018/19</u> <u>Budget</u>	<u>2018/19</u> <u>Estimate</u>	<u>2020</u> <u>Request</u>
Revenues					
Interest from Investments	271	2,399	4,000	8,540	4,000
Total Revenues	\$271	\$2,399	\$4,000	\$8,540	\$4,000
Expenditures					
Commodities					
Operating Supplies	2,788	0	4,600	3,200	2,800
Total Commodities	2,788	0	4,600	3,200	2,800
Contractuals					
Electricity	632	530	1,200	950	600
Miscellaneous Contractuals	15,984	13,173	20,500	13,500	16,350
Total Contractuals	16,616	13,703	21,700	14,450	16,950
Total Operating Expenses	19,404	13,703	26,300	17,650	19,750
Capital					
Capital Imprvmts-Preserves	0	0	15,000	15,000	0
Total Capital Outlay	0	0	15,000	15,000	0
Total Expenditures	19,404	13,703	41,300	32,650	19,750
Revenue Excess (Deficit) over Expenditures	(19,133)	(11,304)	(37,300)	(24,110)	(15,750)
Beginning Fund Balance	353,019	333,886	320,596	322,582	298,472
Ending Fund Balance	\$333,886	\$322,582	\$283,296	\$298,472	\$282,722

LAND PREPARATION FUND
2020 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

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

	<u>2016/17</u> <u>Actual</u>	<u>2017/18</u> <u>Actual</u>	<u>2018/19</u> <u>Budget</u>	<u>2018/19</u> <u>Estimate</u>	<u>2020</u> <u>Request</u>
Revenues					
Cellular Tower Fees	12,226	13,886	12,980	20,830	13,890
Rental Revenue	152,390	152,390	38,100	304,780	0
Interest from Investments	543	6,459	10,000	12,540	10,000
Total Revenues	\$165,159	\$172,735	\$61,080	\$338,150	\$23,890
Expenditures					
Repairs & Maint. Grounds	54,036	13,908	100,000	100,000	100,000
Total Operating Expenses	54,036	13,908	100,000	100,000	100,000
Revenue Excess (Deficit) over Expenditures	111,123	158,827	(38,920)	238,150	(76,110)
Beginning Fund Balance	705,893	817,016	919,235	975,843	1,213,993
Ending Fund Balance	\$817,016	\$975,843	\$880,315	\$1,213,993	\$1,137,883

TREE REPLACEMENT FUND
2020 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

The nature and purpose of this fund is to collect fees paid to the District for trees removed as part of easement agreements. Proceeds from Illinois Department of Transportation fiscal year 2012 represent tree removal along Milwaukee Avenue. These funds will be spent over the next couple of years for tree planting projects.

	<u>2016/17</u> <u>Actual</u>	<u>2017/18</u> <u>Actual</u>	<u>2018/19</u> <u>Budget</u>	<u>2018/19</u> <u>Estimate</u>	<u>2020</u> <u>Request</u>
Revenues					
Interest from Investments	1,058	4,431	3,000	6,200	3,000
Grants	26,263	0	0	0	0
Total Revenues	\$27,321	\$4,431	\$3,000	\$6,200	\$3,000
Capital Outlay					
Capital Imprvmnts-Preserves	43,083	64,363	100,703	100,707	24,970
Total Capital	43,083	64,363	100,703	100,707	24,970
Revenue Excess (Deficit) over Expenditures	(15,762)	(59,932)	(97,703)	(94,507)	(21,970)
Beginning Fund Balance	356,049	340,287	277,921	280,355	185,848
Ending Fund Balance	340,287	\$280,355	\$180,218	\$185,848	\$163,878

WETLANDS MANAGEMENT FUND
2020 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

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

Dutch Gap Cost Share For US Army Corps of Engineers Section 206 Program **\$ 150,000.00**

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

RECEIVED – Wooded Wetland Restoration/Prairie Wolf Slough **Project Number 62504**

A wetland mitigation project for wetland loss due to the development of a Mariano’s grocery store, which was determined to have direct impacts to Prairie Wolf Slough. Wetland restoration and enhancement will target wooded wetlands within the northern portion of Prairie Wolf Slough Forest Preserve. Total budget for five years is estimated at **\$500,000.00**. This project will be completed in FY2022.

		FY 2018/19	FY 2020
Grant Budget \$ 500,000.00			
Project Budget \$ 500,000.00			
Funding	Mitigation Funds	<u>\$ 125,328.00</u>	<u>\$ 305,830.00</u>
TOTAL FUNDS		\$ 125,328.00	\$ 305,830.00
In-Kind Services	Partner	\$ 0.00	\$ 0.00
	District	<u>\$ 0.00</u>	<u>\$ 0.00</u>
TOTAL SERVICES		\$ 0.00	\$ 0.00
Expenditures:	Partner	\$ 125,328.00	\$305,830.00
	District	<u>\$ 0.00</u>	<u>\$ 0.00</u>
TOTAL EXPENDITURES		\$125,328.00	\$305,830.00

RECIEVED – Wetland Mitigation – Captain Daniel Wright Woods

Project Number 62404

A wetland mitigation project for anticipated wetland impact caused by the Buffalo Creek Reservoir expansion project by the Metropolitan Water Reclamation District. Wetland restoration and enhancement will target northern flatwoods within Captain Daniel Wright Woods and leverages Capital Improvement Funds for the Southern Des Plaines Woodland Habitat Restoration Project. Total budget for five years is estimated at **\$400,000.00**. This project will be completed in FY2022.

		FY 2018/19	FY 2020
Grant Budget	\$ 400,000.00		
Project Budget	\$ 400,000.00		
Funding	Mitigation Funds	\$243,600.00	\$ 156,400.00
TOTAL FUNDS		\$ 243,600.00	\$ 156,400.00
In-Kind Services	Partner	\$ 0.00	\$ 0.00
	District	3,000.00	\$ 0.00
TOTAL SERVICES		3,000.00	\$ 0.00
Expenditures:	Partner	\$ 240,600.00	\$ 156,400
	District	\$ 3,000.00	\$ 0.00
TOTAL EXPENDITURES		\$243,600.00	\$ 156,400.00

Budget Request Summary for Fiscal Year 2020
Fund: 2400 Wetlands Management Fund

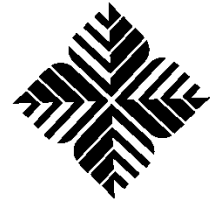


LAKE COUNTY FOREST PRESERVES

	<u>2016/17</u> Actual	<u>2017/18</u> Actual	<u>2018/19</u> Budget	<u>2018/19</u> Estimate	<u>2020</u> Request
Revenues					
Interest from Investments	(1,548)	18,602	15,000	25,000	15,000
Miscellaneous Revenue	500,000	400,000	0	0	0
Total Revenues	\$498,452	\$418,602	\$15,000	\$25,000	\$15,000
Contractuals					
Legal Fees	104	0	0	0	0
Total Contractuals	104	0	0	0	0
Capital Outlay					
Capital Imprvmnts-Preserves	0	349,550	850,450	850,450	150,000
Total Expenditures	104	349,550	850,450	850,450	150,000
Revenue Excess (Deficit) over Expenditures	498,348	69,052	(835,450)	(825,450)	(135,000)
Beginning Fund Balance	474,178	\$972,526	1,432,976	1,041,578	216,128
Ending Fund Balance	\$972,526	\$1,041,578	\$597,526	\$216,128	\$81,128

EQUIPMENT REPLACEMENT FUND
2020 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

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

The Board established the Equipment Replacement Fund in 2003 to account for the financing of equipment replacement. Recovering the cost of the equipment including depreciation expense is through user charges to each department. This is an Internal Service Fund that charges the department an amount equal to the depreciation expense for the piece of equipment, such that the equipment will be replaced out of the Equipment Replacement Fund. Ownership of the equipment has been transferred to the Equipment Replacement Fund. The fund provides a sufficient cash balance to allow purchase of equipment directly from the fund. This budget provides for replacing nine (9) pieces of equipment at a cost of \$442,000.

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

PERFORMANCE MEASUREMENTS	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ESTIMATE	2020 PROJECTED
Number of pieces	83	84	90	94

Budget Request Summary for Fiscal Year 2020

Fund: 9200 Equipment Replacement Fund

**LAKE COUNTY FOREST PRESERVES**

	<u>2016/17</u> <u>Actual</u>	<u>2017/18</u> <u>Actual</u>	<u>2018/19</u> <u>Budget</u>	<u>2018/19</u> <u>Estimate</u>	<u>2020</u> <u>Request</u>
Revenues					
Interest from Investments	2,630	19,264	40,000	10,000	14,000
Equipment Rental	283,090	283,090	371,130	371,130	266,910
Sale of Fixed Assets	40,094	48,322	178,570	167,400	113,550
Interfund Transfers	0	28,987	0	0	0
Total Revenues	\$325,814	\$379,663	\$589,700	\$548,530	\$394,460
Expenditures					
Capital					
Heavy Equipment	190,857	295,137	754,226	754,230	442,000
Total Capital	190,857	295,137	754,226	754,230	442,000
Revenue Excess (Deficit) over Expenditures	134,957	84,526	(164,526)	(205,700)	(47,540)
Beginning Fund Balance	2,550,949	2,685,906	2,770,432	2,770,432	2,564,732
Ending Fund Balance	\$2,685,906	\$2,770,432	\$2,605,906	\$2,564,732	\$2,517,192

INFORMATION TECHNOLOGY REPLACEMENT FUND
2020 Budget Narrative



LAKE COUNTY FOREST PRESERVES

GENERAL PROGRAM STATEMENT

The purpose of this fund is to centralize the provision of computer hardware, software and related equipment within the District; and provide a useful means of accounting for such centralized replacement of equipment. Replacement Funds are commonly used in local government for equipment.

The Board established the Information Technology Replacement Fund in 2002 to fund replacement of computer hardware, software and related equipment. This is an Internal Service Fund which charges each department an amount equal to the depreciation expense for the piece of equipment such that the equipment will be replaced out of the IT Replacement Fund. This budget proposes \$210,500 for purchasing replacement of computer hardware, computer software and larger printers. Computer hardware, computer software and larger printers are replaced when a major component fails or when it reaches the end of its four to five year useful life cycle.

PERFORMANCE MEASUREMENTS	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ESTIMATED	2020 PROJECTED
Computers supported District-wide	204	186	195	205

Budget Request Summary for Fiscal Year 2020
 Fund: 9100 Information Technology Replacement Fund

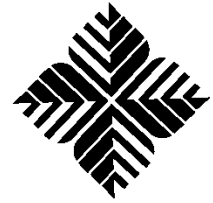


LAKE COUNTY FOREST PRESERVES

	<u>2016/17</u> <u>Actual</u>	<u>2017/18</u> <u>Actual</u>	<u>2018/19</u> <u>Budget</u>	<u>2018/19</u> <u>Estimate</u>	<u>2020</u> <u>Request</u>
Revenues					
Interest from Investments	4,149	7,984	20,000	23,000	9,500
Equipment Rental	196,750	224,030	337,960	337,960	297,460
Sale of Fixed Assets	966	2,233	500	1,200	500
Interfund Transfers	0	10,416	0	0	0
Total Revenues	\$201,865	\$244,663	\$358,460	\$362,160	\$307,460
Expenditures					
Software	574	1,127	0	0	0
Computer Hardware	30,316	33,592	113,000	113,000	30,000
Miscellaneous Contractuals	63,111	37,832	104,790	90,000	95,500
Total Operating Expenses	94,001	72,551	217,790	203,000	125,500
Capital Outlay					
Computer Hardware	74,484	89,766	166,848	85,000	85,000
Computer Software	0	0	171,300	171,300	0
IT Improvements	0	0	33,791	0	0
Total Expenditures	168,485	162,317	589,729	459,300	210,500
Revenue Excess (Deficit) over Expenditures	(33,380)	82,346	(231,269)	(97,140)	96,960
Beginning Fund Balance	1,364,064	1,330,684	1,413,030	1,413,030	1,315,890
Ending Fund Balance	\$1,330,684	\$1,413,030	\$1,181,761	\$1,315,890	\$1,412,850

VEHICLE REPLACEMENT FUND
2020 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

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

The Board established the Vehicle Replacement Fund in 1998 to account for the financing of vehicle replacement. Recovering the cost of the vehicles including depreciation expense will be through user charges to each department. This is an Internal Service Fund that will charge each department an amount equal to the depreciation expense for the vehicle such that the vehicle will be replaced out of the Vehicle Replacement Fund. Ownership of the vehicles has been transferred to the Vehicle Replacement Fund. The fund provides a sufficient cash balance to allow purchase of vehicles directly from the fund. This budget proposes replacing 10 vehicles at a cost of \$445,000.

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

PERFORMANCE MEASUREMENTS	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ESTIMATE	2020 PROJECTED
Number of vehicles	94	92	92	92
Number of passenger vehicles	31	28	27	27
Number of small trucks	53	54	55	55
Number of large trucks	10	10	10	10
Number of hybrid vehicles	7	7	11	13

Budget Request Summary for Fiscal Year 2020

Fund: 9000 Vehicle Replacement Fund



LAKE COUNTY FOREST PRESERVES

	<u>2016/17</u> <u>Actual</u>	<u>2017/18</u> <u>Actual</u>	<u>2018/19</u> <u>Budget</u>	<u>2018/19</u> <u>Estimate</u>	<u>2020</u> <u>Request</u>
Revenues					
Interest from Investments	(492)	20,167	25,000	40,000	20,000
Insurance Claim	0	14,200	0	28,600	0
Equipment Rental	358,390	374,080	637,740	637,740	430,660
Sale of Fixed Assets	88,576	165,687	197,050	180,000	74,050
Total Revenues	\$446,474	\$574,134	\$859,790	\$886,340	\$524,710
Capital					
Motor Vehicles	453,197	742,065	1,075,312	1,075,310	445,000
Total Expenditures	453,197	742,065	1,075,312	1,075,310	445,000
Revenue Excess (Deficit) over Expenditures	(6,723)	(167,931)	(215,522)	(188,970)	79,710
Beginning Fund Balance	3,835,188	3,828,465	3,660,534	3,660,534	3,471,564
Ending Fund Balance	\$3,828,465	\$3,660,534	\$3,445,012	\$3,471,564	\$3,551,274

Capital Improvement Plan





GENERAL PROGRAM STATEMENT

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

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

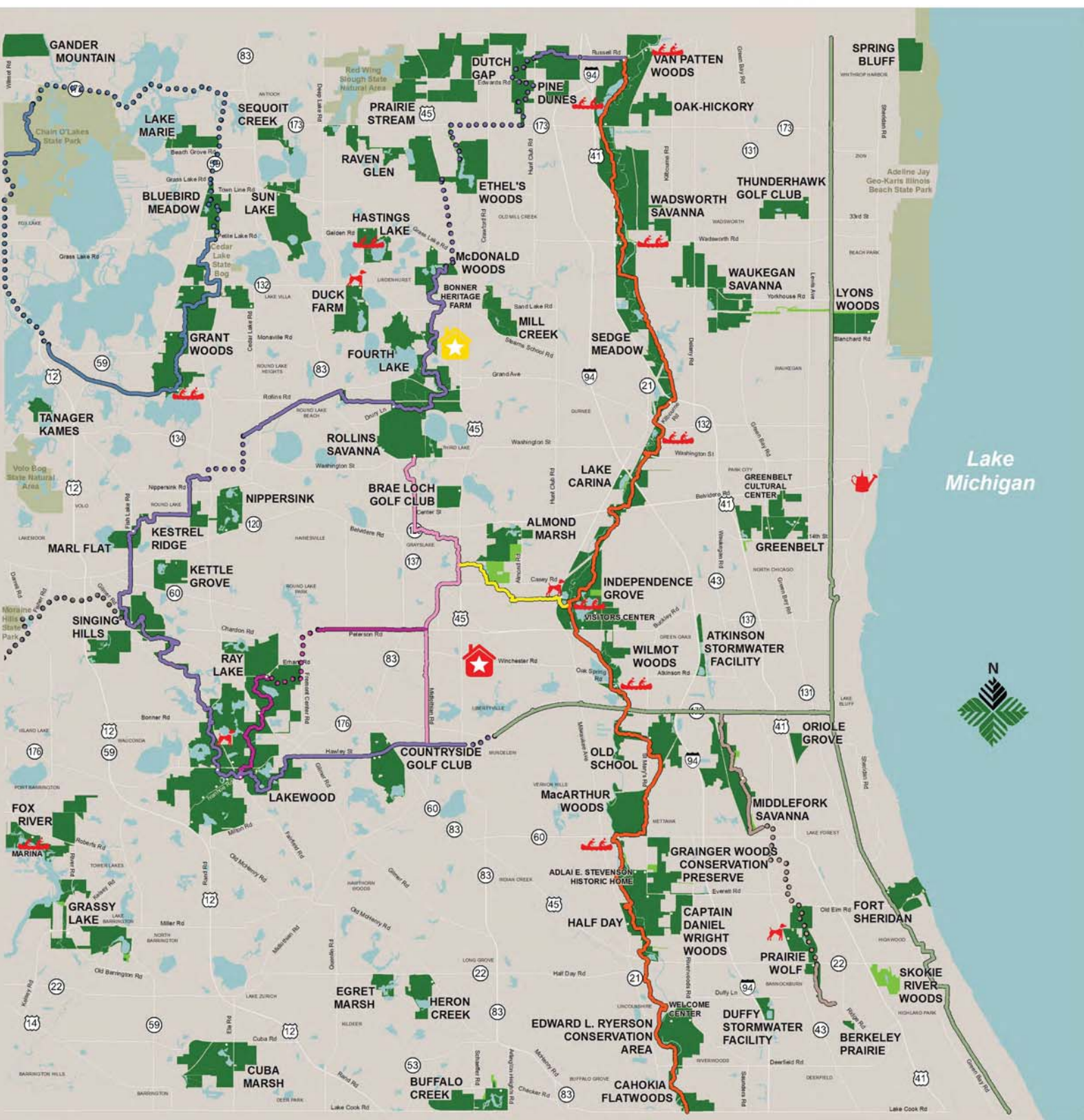
The development and update of the CIP is an on-going activity that is part of the overall budgeting process. The Capital Budget, the first year of the CIP is incorporated into the annual District Budget, which then appropriates the funds necessary to implement the capital improvement projects that will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

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

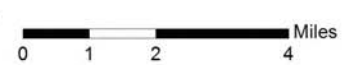
The CIP is revised and approved each year as a ten-year planning guide and does not represent approval of any particular project. Individual projects in the CIP are given final approval when they are brought back to the Board for approval of contracts. Individual project budgets are approved by the Board on a project-by-project basis. More information on individual projects is in the Capital Projects section.

**LAKE COUNTY FOREST PRESERVES
FISCAL YEAR 2020
CAPITAL BUDGET SUMMARY BY PROJECT TYPE**

Project	Carryover	New Funding	Capital Budget FY 2020	Designated Funds FY 2021-29
<u>Ten-Year Capital Improvement Plan</u>				
Improvement Projects	\$5,192,137	\$115,000	\$115,000	\$10,000
Trails and Trail Connections	2,042,953	0	0	0
Specific Habitat Restoration sites	697,632	50,000	50,000	350,000
General Habitat Restoration	854,984	400,000	400,000	3,963,640
Facility and Infrastructure Improvements	2,931,790	400,000	400,000	4,157,842
Paving repairs	877,397	500,000	500,000	4,987,659
Preserve tree planting	468,664	265,000	265,000	1,720,412
<i>Subtotal:</i>	\$13,065,556	\$1,730,000	\$1,730,000	\$15,189,553
<u>Land acquisition costs</u>				
		\$873,580	\$873,580	
<u>Other Capital Expenditures</u>				
Computer hardware		85,000	85,000	
Heavy equipment		442,000	442,000	
Machinery and Tools		415,000	415,000	
Motor vehicles		445,000	445,000	
Other		173,000	173,000	
Sampling/safety equipment		100,000	100,000	
<i>Subtotal:</i>		\$1,660,000	\$1,660,000	
Total Costs	\$13,065,556	\$4,263,580	\$4,263,580	\$15,189,553



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

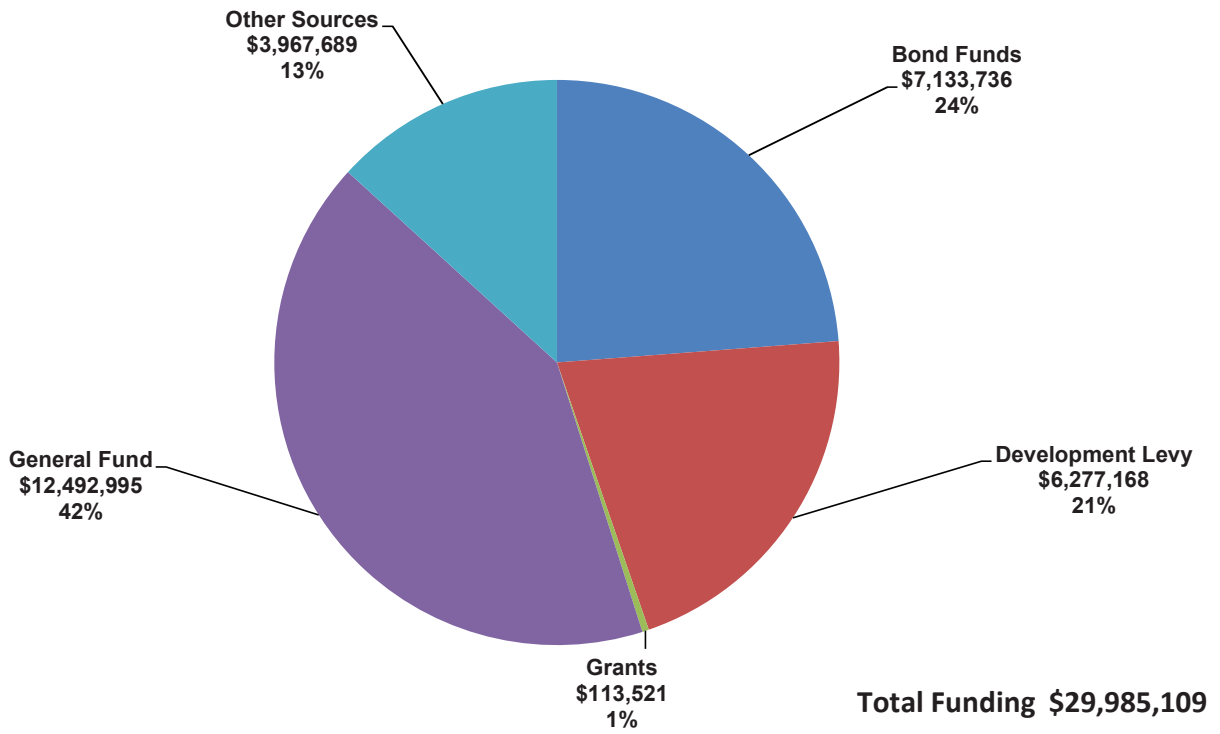


Lake County Forest Preserves
847-367-6640 www.LCFPD.org

**Source of Funds
Ten Year Capital Improvement Plan**

Project No.		Estimated Project Total	Funding Sources				
			Bond Funds	Development Levy Fund	Grant Funds	General Fund	Other Funds
Ongoing Capital Improvements							
60004	Habitat Restoration		-	1,054,894	-	4,163,640	-
60010	Preserve Tree Planting (includes IDOT funding)PLP		-	57,493	-	430,239	278,869
60008	District-wide Reforestation		-	331,768	-	1,040,900	187
60009	Repair Existing Roads/Parking		1,377,397	1,954,501	-	3,033,158	-
60022	Facility and Infrastructure Improvements		153,150	1,330,153	-	1,860,782	850,000
60030	ADA Improvements		-	-	-	950,000	-
Public Access/Misc. Projects							
64701	Buffalo Creek - LCDOT Mitigation Bank Trail	\$1,300,000	-	-	-	-	15,000
64710	Buffalo Creek - MWRD Reservoir Expansion	\$3,500,000	35,429	87,050	-	-	-
60025	Duck Farm Dog Exercise Area Accessibility	\$220,000	60,000	-	-	100,000	60,000
60301	Duck Farm Munn Road Access	\$100,000	-	113,389	-	-	-
63901	Ethel's Woods - Public Access	\$4,379,000	73,874	-	-	56,573	-
65101	Everett Road Trail Connection	\$1,650,000	385,869	-	-	-	-
60420	Fort Sheridan Preserve	\$2,949,668	84,717	-	-	-	-
60701	Grassy Lake Improvements (Hurd property)	\$3,025,000	167,566	154,650	-	1,990	-
	Greenbelt Cultural Center - Entrance Sign Modification		-	50,000	-	-	-
	Hastings Lake Trail Connection	TBD	-	-	-	-	-
64301	Heron Creek - IL Route 22 Connection	\$20,000	20,000	-	-	-	-
	Lake County Destination	TBD	-	-	-	-	-
61020	Lakewood Forest Preserve	\$4,264,950	3,583,198	173,233	-	492,870	-
61011	Lakewood-Grounds Maint. Building Replacement	\$2,525,000	-	-	-	-	2,275,000
61010	Lakewood - Tree Planting & Restoration	\$500,000	-	314,620	-	-	-
63010	Lyons Woods Trail Connection	\$3,000,000	77,752	-	-	-	-
61101	Middlefork Savanna Trail Connection	\$2,800,000	19,382	(0)	-	-	-
61314	Millennium Trail - McDonalds Woods to RTE 45	TBD	-	207,800	-	-	-
65203	Millennium Trail - Rollins Road Crossing	\$1,480,223	-	-	-	-	-
	Millennium Trail - Rte 173	\$30,000	-	-	-	-	-
61603	Millennium Trail - Rte 45 Tunnel	\$4,300,000	1,039,798	-	-	-	-
63214	Millennium Trail - Van Patten Woods Connection	\$1,310,000	13,935	16,930	-	12,843	24,498
638001	Nippersink - LCDOT Trail Connection	\$1,121,228	-	10,000	-	-	-
	North-Central Preserve Connections	TBD	-	-	-	-	-
	Oriole Grove Improvements	TBD	-	-	-	-	-
64211	Pine Dunes - Wildlife Conservation Facility	\$50,000	-	20,547	-	-	-
61301	Rollins Savanna - Gurnee Trail Connection	\$520,000	-	214,146	-	-	-
64811	Spring Bluff Wildlife Observation Area	\$600,000	-	15,000	-	-	-
64610	Waukegan Savanna - Dog Exercise Area	\$2,150,000	41,670	1,018	-	-	-
Habitat Restoration Projects							
	Buffalo Creek Mitigation - Wright Woods	\$400,000	-	-	-	-	156,395
64104	Cuba Marsh Habitat Restoration	\$650,000	-	-	-	-	-
	Dutch Gap ACOE 206 Project	\$15,000,000	-	-	-	-	-
63910	Ethel's Woods - N. Mill Creek Restoration	\$6,842,438	0	(0)	0	-	-
60406	Fort Sheridan - USACE GLFER Restoration	\$7,430,000	-	-	-	-	-
63709	Fourth Lake - Hepatica Restoration	\$76,000	-	13,928	-	-	-
	Grant Woods - Long Lake Shore Stabilization	TBD	-	50,000	-	350,000	-
60604	Grant Woods Restoration	\$582,346	-	41,933	-	-	-
56059	Greenbelt Restoration	\$77,000	-	-	-	-	-
61012	Lakewood - Smooth Green Snake Reintroduction	\$50,744	-	9,128	-	-	-
61006	Lakewood Habitat Restoration - Broberg Marsh	\$450,000	(0)	-	-	-	-
61005	Lakewood Habitat Restoration - Schreiber Bog	\$900,000	0	-	-	-	-
61110	Middlefork - Buckthorn Pilot Project	\$3,250,000	-	-	15,811	-	-
	Oak Woodland and Ecological Complexes	TBD	-	-	-	-	-
64404	Old School Phase II Restoration	TBD	-	4,988	-	-	-
62504	Prairie Wolf - Mitigation Project	\$500,000	-	-	-	-	305,833
56055	Ray Lake - Cuneo Phase 1 Restoration	\$163,847	-	-	-	-	1,907
61504	Singing Hills/Kettle Grove Restoration	\$475,000	-	(0)	-	-	-
65004	Southern DPR Preserve Habitat Restoration	\$3,000,000	-	-	-	-	-
56050	Spring Bluff - Connecting Wetlands	\$582,765	-	-	97,710	-	-
65012	Southern DPR - Woodland Amphibian Reintroduction	\$125,000	-	50,000	-	-	-
Total		\$86,069,908	7,133,736	\$6,277,168	\$113,521	\$12,492,995	\$3,967,689
			23.79%	20.93%	0.38%	41.66%	13.23%

Source of Funds Ten Year Capital Improvement Plan



Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project #	60004
Project Name	Habitat Restoration



Type Habitat Restoration
Category Natural Resource Restoration
Start Date On-going
Department Natural Resources
Contact Jim Anderson
End Date On-going

Description

The following habitat restoration projects are scheduled for FY 2020: Middlefork Savanna, Wright Woods, and Van Patten Woods. Wildlife population and habitat assessment for planning of restoration efforts. Supply of native plants and seed for various restoration projects.

Status

Funding for on-going restoration efforts at priority preserves within Ecological Complexes and Strategic Habitat Conservation Areas. Ecological assessments of wildlife populations began in July 2016 and will carry over into the winter of 2020.

Expenditures	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Habitat Restoration	1,254,900	400,000	400,000	400,000	400,000	2,854,900
Total	1,254,900	400,000	400,000	400,000	400,000	2,854,900

Funding Sources	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Development Levy	1,054,900					1,054,900
General Fund	200,000	400,000	400,000	400,000	400,000	1,800,000
Total	1,254,900	400,000	400,000	400,000	400,000	2,854,900

Operational Impact/Other

The Ecological Land Management program was implemented in FY 08/09 to address the growing need to provide better follow-up management to District land management projects, to provide better natural resource assessment and inventories of District lands, to better coordinate and centralize management of all of the District's natural resource programs and to enhance the burn management program to increase the number of acres burned per year.

Budget Items	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Natural Resource Division	30,000	30,000	30,000	30,000	30,000	150,000
Total	30,000	30,000	30,000	30,000	30,000	150,000

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project #	60010
Project Name	Preserve Tree Planting



Department Planning & Land Preservation

Type Preserve Tree Planting

Category Site and Trail Improvements

Contact Randy Seebach

Start Date On-going

End Date On-going

Description

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

Status

In 2018 and 2019, the District planted 266 native trees, 395 native shrubs and over 6,200 herbaceous perennials within or adjacent public access improvement projects at 12 forest preserves including: Grant Woods, Grassy Lake, Greenbelt, Fort Sheridan, Independence Grove, Lakewood, McDonald Woods, Middlefork Savanna, Edward L. Ryerson Conservation Area, Waukegan Savanna, Rollins Savanna and Cuba Marsh Forest Preserves and the General Offices.

Expenditures	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Habitat Restoration	191,710	75,000	75,000	75,000	54,430	471,140
Total	191,710	75,000	75,000	75,000	54,430	471,140

Funding Sources	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Development Levy	47,450	12,540				59,990
General Fund	22,570	25,020	25,020	12,180	50,000	134,790
Other Funds	121,690	37,440	49,980	62,820	4,430	276,360
Total	191,710	75,000	75,000	75,000	54,430	471,140

Operational Impact/Other

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

Budget Items	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Operations & Infrastructure	3,000	3,000	3,000	3,000	3,000	15,000
Total	3,000	3,000	3,000	3,000	3,000	15,000

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project #	60008
Project Name	District Wide Reforestation



Type	Preserve Tree Planting	Department	Natural Resources
Category	Natural Resource Restoration	Contact	Jim Anderson
Start Date	FY 2017/18	End Date	On-going

Description

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

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

Status

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

Expenditures	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Habitat Restoration	381,960	100,000	100,000	100,000	100,000	781,960
Total	381,960	100,000	100,000	100,000	100,000	781,960

Funding Sources	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Development Levy	331,960					331,960
General Fund	50,000	100,000	100,000	100,000	100,000	450,000
Total	381,960	100,000	100,000	100,000	100,000	781,960

Operational Impact/Other

Maintenance includes cost to inspect, inventory, water, fertilize, and prune.

Budget Items	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Operations & Infrastructure	5,000	5,000	5,000	5,000	5,000	25,000
Total	5,000	5,000	5,000	5,000	5,000	25,000

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project # 60009
Project Name Repair Existing Roads / Parking



Type Paving and Road Replacements
Category Site and Trail Improvements
Start Date On-going
Department Operations & Infrastructure
Contact John Nelson
End Date On-going

Description

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

Status

FY 2018/19 work focused on the parking lot at Rollins Savanna (Washington St) and district wide maintenance. FY 2020 work will focus on the parking lots at Greenbelt, Sedge Meadow canoe launch and Sun Lake.

Expenditures	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Construction	1,377,400	500,000	500,000	500,000	500,000	3,377,400
Total	1,377,400	500,000	500,000	500,000	500,000	3,377,400

Funding Sources	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Bond Funds	988,340					988,340
Development Levy		500,000	500,000	500,000	100,000	1,600,000
General Fund	389,060				400,000	789,060
Total	1,377,400	500,000	500,000	500,000	500,000	3,377,400

Operational Impact/Other

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

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project #	60022
Project Name	Facility and Infrastructure Improvements



Type	Improvement Projects	Department	Facilities
Category	Facility Improvements	Contact	Jim Ballowe
Start Date	FY 2017/18	End Date	On-going

Description

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

Status

The assessment identified specific short and long range maintenance, repair and replacement projects needed to sustain the District's key facilities in good working condition. Buildings were prioritized by committees and staff and an improvement plan was put into place with an emphasis on forever buildings,

Expenditures	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Improvements	936,240	350,000	350,000	350,000	350,000	2,336,240
Total	936,240	350,000	350,000	350,000	350,000	2,336,240

Funding Sources	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Development Levy	586,240	350,000	350,000			1,286,240
Other Funds	350,000			350,000	350,000	1,050,000
Total	936,240	350,000	350,000	350,000	350,000	2,336,240

Operational Impact/Other

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

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project #	60030
Project Name	District Wide Accessibility Improvements



Type	Building renovations	Department	Facilities
Category	Facility Improvements	Contact	Mary Kann
Start Date	FY 2017/18	End Date	On-going

Description

In order to assess the District's compliance with the American with Disabilities Act and the Illinois Accessibility Code, A District-wide evaluation is needed of all District Facilities, Preserves, Programs, Communication, and Policies and Procedures. Once the evaluation is completed, a transition plan is needed to identify all required improvements and modifications, the cost associated with those improvements, a priority list of importance and a timeline for implementation of the recommended improvements.

Status

A Request for Proposal was distributed in late 2017 and a contract was approved by the Board in March 2018 with the WT Group. The WT Group provided a draft transition plan in February 2019 that addressed District sites and buildings. In addition to site reviews, the WT Group completed their review of our programs, communications and policies. It is anticipated that the first phase of improvements will begin in late 2019 or early 2020.

Expenditures	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Improvements	50,000	100,000	100,000	100,000	100,000	450,000
Total	50,000	100,000	100,000	100,000	100,000	450,000

Funding Sources	FY '20	FY '21	FY '22	FY '23	FY '24	Total
General Fund	50,000	100,000	100,000	100,000	100,000	450,000
Total	50,000	100,000	100,000	100,000	100,000	450,000

Operational Impact/Other

No operational impact at this time.

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

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



Department Planning & Land Preservation

Type Improvement Projects

Category Site and Trail Improvements

Contact Randy Seebach

Start Date FY 2017/18

End Date FY 2020

Description

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

Status

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

Expenditures	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Construction	15,000					15,000
Total	15,000					15,000

Funding Sources	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Other Funds	15,000					15,000
Total	15,000					15,000

Operational Impact/Other

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

Budget Items	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Operations & Public Safety	9,900	9,900	9,900	9,900	9,900	49,500
Total	9,900	9,900	9,900	9,900	9,900	49,500

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project #	64710
Project Name	Buffalo Creek Preserve - MWRD Reservoir Expansion



Type Improvement Projects
Category Site and Trail Improvements
Start Date FY 2016/17
Department Planning & Land Preservation
Contact Randy Seebach
End Date FY 2020

Description

In February 2013, the Planning and Restoration Committee approved a concept plan and authorized staff to negotiate an IGA with the Metropolitan Water Reclamation District for the expansion of the existing reservoir and completion of the District's planned public access improvements, at no cost to the District. Public access improvements will include an additional 3/4 mile trail loop, including 4 bridge/boardwalks, rerouting 1/2 mile of existing trail out of the floodplain, replacement of 2 existing bridges, and a 29 car expansion to the existing parking lot.

Status

The District executed an IGA with MWRD in June 2016. Engineering and permitting was completed in 2017 and construction began in June 2018. Construction is anticipated to occur over an eighteen month period with the new trails potentially open for hiking and biking in late fall 2019.

Expenditures	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Improvements	122,480					122,480
Total	122,480					122,480

Funding Sources	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Bond Funds	35,430					35,430
Development Levy	87,050					87,050
Total	122,480					122,480

Operational Impact/Other

Trail maintenance, public safety patrols and service of expanded parking lot and restroom: \$15,000 per year. Long term costs would include trail resurfacing and bridge/boardwalk replacement.

Budget Items	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Operations & Public Safety	15,000	15,000	15,000	15,000	15,000	75,000
Total	15,000	15,000	15,000	15,000	15,000	75,000

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project # 60025
Project Name Duck Farm Dog Exercise Area Accessibility Improv.



Department Planning & Land Preservation

Type Accessibility Improvements

Contact Randy Seebach

Category Site and Trail Improvements

Start Date FY 2018/19

End Date FY 2021

Description

In an effort to provide adequate access for people of all abilities, accessibility improvements are needed for the dog exercise areas. Improvements include a new entrance gate, fencing and accessible surfacing to the drinking fountain, restroom, and seating area.

Status

Work will take place at the Duck Farm in FY 2020 to be coordinated with IDOT's improvements to IL Route 132 and the Munn Road intersection. Engineering is anticipated to begin in late fall 2019 with construction to follow in 2020.

Expenditures	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Improvements	220,000					220,000
Total	220,000					220,000

Funding Sources	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Bond Funds	60,000					60,000
General Fund	100,000					100,000
Other Funds	60,000					60,000
Total	220,000					220,000

Operational Impact/Other

The operational impact will be reduced due to the reduction in turf and trail repairs.

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project #	60301
Project Name	Duck Farm Munn Road Access



Department Planning & Land Preservation

Type Improvement Projects

Category Site and Trail Improvements

Start Date FY 2018/19

Contact Randy Seebach

End Date TBD

Description

IDOT is planning safety improvements to IL Route 132 that include the installation of left turn lanes. As part of the planned road improvements, a shared use path is proposed from Munn Road east to Fourth Lake Forest Preserve and the Operations and Public Safety facility. The District has requested improved vehicle access to the dog exercise area parking lot by relocating the entrance to align with the existing traffic signal at Munn Road. IDOT will construct the path within the Route 132 ROW and the District will complete the path connection from the ROW to the existing trail head adjacent the operations facility parking lot.

Status

An Intergovernmental Agreement between the District and IDOT was executed in March 2017. IDOT began construction of the Route 132 road improvements in May 2019 with an estimated completion in the summer 2020. The District's extension of the shared use path at Fourth Lake will follow the completion of IDOT's work in the fall 2020.

Expenditures	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Construction	113,400					113,400
Total	113,400					113,400

Funding Sources	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Development Levy	113,400					113,400
Total	113,400					113,400

Operational Impact/Other

Trail maintenance and public safety patrols for approximately 1/8 mile of trail at Fourth Lake Forest Preserve: \$1,125 per year.

Budget Items	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Operations & Public Safety	1,125	1,125	1,125	1,125	1,125	5,625
Total	1,125	1,125	1,125	1,125	1,125	5,625

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project #	63901
Project Name	Ethel's Woods Public Access



Type	Improvement Projects	Department	Planning & Land Preservation
Category	Site and Trail Improvements	Contact	Randy Seebach
Start Date	FY 2017/18	End Date	FY 2020

Description

Project will provide initial public access with parking lot, restroom, one mile of trail, and two scenic overlooks east of Route 45 at Miller Road. These public access improvements are required by a previously received land acquisition OLT Grant. In 2013 the District requested and received an extension from IDNR to allow for these improvements to be coordinated with an adjacent North Mill Creek restoration project. IDNR has approved an extension for the completion of all work by the end of 2019.

Status

Construction began in March 2018 with an estimated completion in the fall 2019.

Expenditures	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Construction	130,450					130,450
Total	130,450					130,450

Funding Sources	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Bond Funds	130,450					130,450
Total	130,450					130,450

Operational Impact/Other

Trail maintenance and public safety patrols of trail, and service of parking lot and restroom: \$40,000 per year.

Budget Items	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Operations & Public Safety	40,000	40,000	40,000	40,000	40,000	200,000
Total	40,000	40,000	40,000	40,000	40,000	200,000

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project #	65101
Project Name	Everett Road Trail Connection



Type	Improvement Projects	Department	Planning & Land Preservation
Category	Site and Trail Improvements	Contact	Randy Seebach
Start Date	FY 2015/16	End Date	FY 2020

Description

Project consists of a 1/2 mile trail section partially in Lake County Division of Transportation ROW along Everett Road between Riverwoods Road and St. Mary's Road. Project will connect local trails at Riverwoods Road to Wright Woods Forest Preserve and DPR trail.

Status

Feasibility study was completed in 2016 and LCDOT has approved project within their ROW. The project was split into two phases to coincide with LCDOT's planned road improvements. Phase I, all work outside the ROW, was completed by the District in July 2017. LCDOT is currently constructing Phase II, which includes the portion of the path within the Everett Road ROW. Phase II is currently scheduled for completion in fall 2019.

Expenditures	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Improvements	385,870					385,870
Total	385,870					385,870

Funding Sources	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Bond Funds	385,870					385,870
Total	385,870					385,870

Operational Impact/Other

Trail maintenance and public safety patrols for approximately 1/2 mile of trail: \$4,300 per year.

Budget Items	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Operations & Public Safety	4,300	4,300	4,300	4,300	4,300	21,500
Total	4,300	4,300	4,300	4,300	4,300	21,500

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project #	60420
Project Name	Fort Sheridan Forest Preserve



Type	Improvement Projects	Department	Planning & Land Preservation
Category	Site and Trail Improvements	Contact	Randy Seebach
Start Date	2005	End Date	FY 2020

Description

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

Status

Trails, temporary parking, exhibits and Hutchinson Ravine restoration were completed in 2005/2006. A major portion of Janes Ravine and the central plateau restoration was completed in summer 2009. South Bluff restoration completed 2011. Board decided in May '09 to form an advisory committee of local partners to develop a public access and use plan. After extensive public input and a report by the Advisory Committee, District Board decided in March 2012 not to proceed with a golf course, and received concurrence from the Army that the deed restriction did not require a golf course to remain on the property. The District Board approved a new Master Plan in November 2015 that included a new round of public access and habitat restoration improvements. Construction began in summer 2017 for Phase I of these improvements which includes a new realigned entrance (Gilgare Lane), 45 car parking lot with and evaporator toilet, accessibility improvements to the Hutchinson Ravine trail including paving and two new boardwalks, two new scenic overlooks, improvements to the cemetery trail head including a new evaporator toilet and drainage improvements to the existing turf trail. With the exception of the turf trail, all the public access improvements were completed and open to the public on July 3, 2018. It is estimated that the work on the turf trail and the associated trail bridge repairs will be completed and open to the public in late summer 2019.

Expenditures	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Improvements	84,720					84,720
Total	84,720					84,720

Funding Sources	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Bond Funds	84,720					84,720
Total	84,720					84,720

Operational Impact/Other

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

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project # 60701
Project Name Grassy Lake Improvements (Hurd property)



Department Planning & Land Preservation

Type Improvement Projects

Contact Jim Anderson

Category Natural Resource Restoration

Start Date FY 2012/13

End Date FY 2021

Description

Project consists of connecting existing trails at Grassy Lake (south of Kelsey Road) with the Hurd Property (north of Kelsey Road) and constructing a parking lot, restroom, additional trails, a river overlook, and educational exhibits on the former Hurd property.

Status

The Preservation Foundation is leading a capital campaign to raise additional funds. Construction for the trail, restroom, parking lot and Phase I restoration began August 2014 and the public access improvements were completed and opened to the public in October 2015. Phase II restoration and follow up maintenance and monitoring will continue through 2021. Private funding for the habitat restoration and the educational interpretation features continues to be pursued by the Preservation Foundation.

Expenditures	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Habitat Restoration	314,200	10,000				324,200
Total	314,200	10,000				324,200

Funding Sources	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Development Levy	314,200	10,000				324,200
Total	314,200	10,000				324,200

Operational Impact/Other

Trail maintenance and public safety patrol of approximately 2 miles of trail, and service of parking lot and restroom: \$48,000 per year. Maintenance of restored areas through controlled burns and invasive species control.

Budget Items	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Natural Resource Division	6,000	6,000	4,000	4,000	4,000	24,000
Operations & Public Safety	48,000	48,000	48,000	48,000	48,000	240,000
Total	54,000	54,000	52,000	52,000	52,000	264,000

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project # 60815
Project Name Greenbelt Cultural Center -Entrance Sign



Department Facilities

Type Other

Category Facility Improvements

Contact Jim Ballowe

Start Date FY 2019

End Date FY 2020

Description

New 19mm Amber message center for the entrance sign for the Greenbelt Cultural Center.

Status

The vendor has been selected and the order placed with the Holland Design Group Inc.

Expenditures	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Improvements	50,000					50,000
Total	50,000					50,000

Funding Sources	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Development Levy	50,000					50,000
Total	50,000					50,000

Operational Impact/Other

No operational impact at this time.

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project # 64010
Project Name Hastings Lake Trail Connection



Department Planning & Land Preservation

Type Improvement Projects

Category Site and Trail Improvements

Start Date FY2019

Contact Randy Seebach

End Date FY 2020

Description

The District and the Village of Lindenhurst have received numerous requests over the last several years to construct a small section of trail (370 lineal feet) connecting a portion of the Village to the District's existing trails at Hastings Lake Forest Preserve. In September 2018, the District and the Village executed an IGA that identified general terms for completing the trail connection including the Village's commitment to purchase a vacant lot and to reimburse the District for material costs for the construction. The District has committed staff time to engineer and administer the project and to provide all labor and equipment to complete the construction of the trail.

Status

The Village purchased the vacant lot in December 2018. The District has completed the engineering and permit approval is expected in late summer 2019. Construction is scheduled to begin in fall with an anticipated public opening in late 2019.

Operational Impact/Other

Trail maintenance and public safety patrols for this section of trail is approximately \$600.00 per year.

Budget Items	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Operations & Public Safety	600	600	600	600	600	3,000
Total	600	600	600	600	600	3,000

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

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



Department Planning & Land Preservation

Type Improvement Projects

Category Site and Trail Improvements

Contact Randy Seebach

Start Date FY 2016/17

End Date FY 2020

Description

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

Status

Execution of an Intergovernmental Agreement is expected in 2019 with construction anticipated to begin in FY2020.

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

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

Operational Impact/Other

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

Budget Items	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Operations & Public Safety		600	600	600	600	2,400
Total		600	600	600	600	2,400

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project #	61020
Project Name	Lakewood Forest Preserve



Type	Improvement Projects	Department	Planning & Land Preservation
Category	Site and Trail Improvements	Contact	Randy Seebach
Start Date	August, 2003	End Date	FY 2021

Description

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

Status

A public Advisory Committee was set up to assist with developing the master plan in Spring 2005. The Advisory Committee unanimously recommended a land use plan in 2007 which was not adopted by the District Board. Several natural resource and trail improvements have occurred in 2012 and 2013 including the construction of two Route 176 trail underpasses associated with LCDOT's Fairfield Road and Route 176 intersection improvement project. The planning process has begun on the development of a detailed Master Plan that will serve as a guide for future public access, habitat restoration management strategies. The planning process is continuing with Board approval of the master plan anticipated to occur in late 2019. If the Master Plan is approved, engineering will follow in 2020 with construction to begin in early 2021.

Expenditures	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Construction	4,249,300					4,249,300
Total	4,249,300					4,249,300

Funding Sources	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Bond Funds	4,249,300					4,249,300
Total	4,249,300					4,249,300

Operational Impact/Other

The operational impact is undetermined until the master plan is finalized.

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project # 61011
Project Name Lakewood Maintenance Building Replacement



Department Operations & Infrastructure

Type Building renovations

Category Facility Improvements

Start Date FY 2018/19

Contact Jim Ballowe

End Date FY 2020

Description

The project consists of the design and construction of a new grounds maintenance shop at Lakewood for the Southwest Maintenance District crew. Based on evaluation of staff needs and the existing facilities at Lakewood as part of the initial Lakewood Master Plan effort, it was determined that the best course of action is to construct a new shop at Lakewood. A preliminary estimate of the appropriate size for the shop is 4500 sf. There is a strong desire for the facility to be developed as "net zero" with respect to its energy needs, and it is expected that the project will pursue support from a Net Zero Energy Building Program grant from the IL Clean Energy Community Foundation.

Status

Design work will ensue in early FY18/19. The schedule is expected to develop and progress in conformance with pursuit of the grant funding cycle.

Expenditures	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Construction	2,275,000					2,275,000
Total	2,275,000					2,275,000

Funding Sources	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Other Funds	2,275,000					2,275,000
Total	2,275,000					2,275,000

Operational Impact/Other

This project will have three primary impacts: 1) Grounds maintenance will have a new purpose-built facility to support operations in the Southwest District; 2) the Grounds maintenance function will be relocated out of the public core of Lakewood by this separate project effort such that the Lakewood Master Plan development can proceed without deference to operational facility concerns; and 3) if a "net zero" facility is realized, the on-going operational costs of the building will be minimized.

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project # 61010
Project Name Lakewood - Tree Planting



Department Planning & Land Preservation

Type Preserve Tree Planting

Category Site and Trail Improvements

Start Date FY 2016/17

Contact Randy Seebach

End Date FY 2022

Description

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

Status

Tree and shrub planting will focus on areas around the Fairfield Road and Route 176 intersection as visual mitigation of LCDOT's project. Initial clearing work began in the winter 2015/16 and the initial tree and shrub planting began in spring 2016 with the placement of 180 trees and 195 shrubs along Route 176 in front of the dog exercise area and the Fort Hill Trail underpass. Preparation work for the next phase of tree planting, including clearing and weed control was completed in 2018 and 2019. Additional tree planting will follow in the spring and fall 2020.

Expenditures	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Habitat Restoration	160,000	120,000	34,620			314,620
Total	160,000	120,000	34,620			314,620

Funding Sources	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Development Levy	160,000	120,000	34,620			314,620
Total	160,000	120,000	34,620			314,620

Operational Impact/Other

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

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project #	63010
Project Name	Lyons Woods Trail Connection



Type	Improvement Projects	Department	Planning & Land Preservation
Category	Site and Trail Improvements	Contact	Randy Seebach
Start Date	FY 2014/15	End Date	FY 2020

Description

In 2010 a master plan was approved for Waukegan Savanna that included a regional trail connecting Lyons Woods and Waukegan Savanna Forest Preserves to the Des Plaines River Trail. The District is partnering with the City of Waukegan, Waukegan Park District, and Waukegan Township Highway Department on the first phase of this trail which is a 2.4 mile section between Lyons Woods and Greenbay Road. The District applied for funding assistance through the CMAQ/TAP program in January 2015 and was notified in November 2015 that the funding had been approved through the TAP program.

Status

To prepare the project for federal funding eligibility, Phase I engineering began in the fall 2014 and Phase II engineering began in summer 2015. In August 2016, the District, the Waukegan Park District, and the City of Waukegan executed an Intergovernmental Agreement that paved the way for the project to move forward. The District was notified in November 2016 that funding had been approved through the TAP program. Construction began on the IDOT-led project in May 2017 and was completed and open to the public in August 2018. Currently awaiting final billing and closeout from IDOT.

Expenditures	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Improvements	77,750					77,750
Total	77,750					77,750

Funding Sources	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Bond Funds	77,750					77,750
Total	77,750					77,750

Operational Impact/Other

No additional operational impact. The maintenance of this section of the trail will be performed by the Waukegan Park District and the safety patrols will be performed by the City of Waukegan.

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project #	61101
Project Name	Middlefork Savanna Trail Connection



Type	Improvement Projects	Department	Planning & Land Preservation
Category	Site and Trail Improvements	Contact	Randy Seebach
Start Date	Fall, 2008	End Date	FY 2020

Description

This project is part of an overall effort to connect the Middlefork Savanna and Greenway to the Des Plaines River Trail and represents a partnership with the City of Lake Forest, Village of Mettawa, Lake Forest Openlands and Lake Forest Academy. The District applied for federal funding assistance through the CMAQ program in January 2015 and was notified in November 2015 that the funding had been approved through the TAP program.

Status

Engineering contract for feasibility study completed in October 2009 to determine bridge requirements at the southern end of Middlefork Savanna over the Metra railroad tracks. Board approved an engineering contract in November 2013 and the bids received in the summer 2014 were significantly over the project budget and rejected. Phase I engineering began in fall 2014 and Phase II engineering began in the spring 2015. In October 2015, an IGA that identified cost sharing, maintenance, and land right responsibilities was executed between the District, the City of Lake Forest, and the Academy. Construction began in March 2017 was completed and open to the public in November 2017. Final landscaping and signage was completed in early 2018. Currently awaiting final billing and closeout from IDOT.

Expenditures	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Construction	19,380					19,380
Total	19,380					19,380

Funding Sources	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Bond Funds	19,380					19,380
Total	19,380					19,380

Operational Impact/Other

Costs to maintain and patrol a 1/4 mile of trail is \$2,150.

Budget Items	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Operations & Public Safety	2,150	2,150	2,150	2,150	2,150	10,750
Total	2,150	2,150	2,150	2,150	2,150	10,750

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

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



Department Planning & Land Preservation

Type Millennium Trail

Category Site and Trail Improvements

Contact Randy Seebach

Start Date FY 2016/17

End Date FY 2020

Description

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

Status

Completion of the engineering and permitting are scheduled to be complete in fall 2019 and construction will follow in 2020 with an anticipated public opening in fall 2020. Completion of IDOT's Millburn Bypass project is expected in the fall 2019.

Expenditures	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Improvements	207,800					207,800
Total	207,800					207,800

Funding Sources	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Development Levy	207,800					207,800
Total	207,800					207,800

Operational Impact/Other

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

Budget Items	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Operations & Public Safety	1,800	1,800	1,800	1,800	1,800	9,000
Total	1,800	1,800	1,800	1,800	1,800	9,000

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project #	61703
Project Name	Millennium Trail - Rte 45 Tunnel & Trail



Department Planning & Land Preservation

Type Millennium Trail

Category Site and Trail Improvements

Contact Randy Seebach

Start Date FY 2017/18

End Date FY 2020

Description

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

Status

This project has been identified as a strong candidate for Federal funding assistance. In February 2019, the District applied for Federal funding assistance through the 2019 CMAQ/TAP funding cycle. Phase I engineering was completed in the fall 2018 and Phase II engineering began in February 2019. The final announcement on the projects selected for funding is expected in November 2019.

Expenditures	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Construction	1,039,800					1,039,800
Total	1,039,800					1,039,800

Funding Sources	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Bond Funds	1,039,800					1,039,800
Total	1,039,800					1,039,800

Operational Impact/Other

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

Budget Items	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Operations & Public Safety		6,450	6,450	6,450	6,450	25,800
Total		6,450	6,450	6,450	6,450	25,800

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project #	61603
Project Name	Millennium Trail - Van Patten Woods Connection



Type	Millennium Trail	Department	Planning & Land Preservation
Category	Site and Trail Improvements	Contact	Randy Seebach
Start Date	Fall, 2013	End Date	FY 2020

Description

As part of the Interstate 94 Russell Road bridge reconstruction project, the Illinois State Toll Highway Authority (ISTHA) will construct a pedestrian/bike path from old US Route 41 east to within 2,800 feet of the Van Patten Woods Forest Preserve entrance. The District project would extend the path from where ISTHA terminated east to Van Patten Woods and Des Plaines River Trail. This trail extension is part of an important section of the Millennium Trail linking the Millennium Trail at Pine Dunes Forest Preserve to the Des Plaines River Trail at Van Patten Woods Forest Preserve.

Status

Engineering began in the fall 2013 and it was determined that additional ROW was needed to complete the path. An IGA with LCDOT, approved by District Board in November 2015, identified the needed ROW for the path improvements and future long term maintenance responsibilities. Under the IGA, LCDOT has agreed to acquire the necessary ROW and the District has agreed to provide all maintenance and operational responsibilities for the entire section of trail between Pine Dunes and Van Patten Forest Preserves. In August 2016, the District was awarded a grant in the amount of \$200,000 through the Regional Trails Program administered through IDNR. Construction was complete and the trail was open to the public in the summer 2018. Currently awaiting final grant closeout from IDNR.

Expenditures	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Construction	68,210					68,210
Total	68,210					68,210

Funding Sources	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Development Levy	43,710					43,710
Other Funds	24,500					24,500
Total	68,210					68,210

Operational Impact/Other

Trail maintenance and public safety patrols for just over 1/2 mile of trail: \$4,600 per year.

Budget Items	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Operations & Public Safety	4,600	4,600	4,600	4,600	4,600	23,000
Total	4,600	4,600	4,600	4,600	4,600	23,000

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project #	63801
Project Name	Nippersink - LCDOT Trail Connection



Type	Improvement Projects	Department	Planning & Land Preservation
Category	Site and Trail Improvements	Contact	Randy Seebach
Start Date	FY 2017/18	End Date	FY 2020

Description

Project includes a 3/4 mile trail connection from the existing Nippersink Trail loop east to Cedar Lake Road. This trail will connect to the neighborhoods east of Cedar Lake Road and south of Route 120 to Nippersink Forest Preserve and the Millennium Trail. The project is being coordinated with the Lake County Division of Transportation's planned multi-use path to be located on the east side of Cedar Lake Road stretching from Illinois Route 60 north to Nippersink Road. In March 2017 an IGA was executed between the District and LCDOT for which LCDOT will construct the trail and remove impervious surfacing and other miscellaneous site improvements at the former RV sales/storage facility in exchange for additional ROW and temporary easement needed for the road improvement project.

Status

Construction began in July 2017, and the work within the District's property was completed and open to the public in December 2018.

Expenditures	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Construction	10,000					10,000
Total	10,000					10,000

Funding Sources	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Development Levy	10,000					10,000
Total	10,000					10,000

Operational Impact/Other

Trail maintenance and public safety patrols for just approximately 3/4 mile of trail: \$6,500 per year.

Budget Items	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Operations & Public Safety	6,500	6,500	6,500	6,500	6,500	32,500
Total	6,500	6,500	6,500	6,500	6,500	32,500

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project # 69999
Project Name Oriole Grove Master Plan



Type Improvement Projects
Department Planning & Land Preservation
Category Site and Trail Improvements
Contact Randy Seebach
Start Date FY 2018/19
End Date Based on future funding

Description

In December 2017, the District Board approved a land exchange with the State of Illinois that will transfer all of the States interest in Oriole Grove and Prairie Wolf Forest Preserves to the District in exchange for the State acquiring full ownership of Black Crown Forest Preserve. With full ownership of Oriole Grove, staff resources are needed to coordinate with Lake Bluff Openlands Association and Lake Forest Openlands Association to prepare a master plan for the preserve and to fund raise for potential improvements and operational costs.

Status

The master plan process began in the spring 2019 and it is anticipated that a public open could occur in late fall 2019 with potential Board approval of the final plan in early 2020.

Operational Impact/Other

None at this time.

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project # 64211
Project Name Pine Dunes - Wildlife Conservation Facility



Type Improvement Projects
Category Facility Improvements
Start Date FY 2018/19
Department Facilities
Contact Jim Ballowe
End Date FY 2020

Description

Based on the District-wide facility and infrastructure assessment, the decision was made to relocate the Wildlife Conservation Facility to the Pine Dunes McClure property.

Status

Implementation of this project will be handled by in-house staff with construction and relocation scheduled for FY 2020.

Expenditures	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Improvements	20,550					20,550
Total	20,550					20,550

Funding Sources	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Development Levy	20,550					20,550
Total	20,550					20,550

Operational Impact/Other

All design, planning and construction will be performed by the Facilities Division.

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project #	61301
Project Name	Rollins Savanna - Gurnee Trail Connection



Type	Improvement Projects	Department	Planning & Land Preservation
Category	Site and Trail Improvements	Contact	Randy Seebach
Start Date	FY 2016/17	End Date	FY 2020

Description

This project will provide a needed trail connection linking the Village of Gurnee, Grandwood Park and other unincorporated areas to the existing trails at Rollins Savanna and the Millennium Trail. This trail connection will be approximately 0.5 miles and will be routed from the existing preserve trails southeast to the lighted intersection of Dada Drive and Illinois Route 45. Prior to moving forward with implementation, a partnership is needed with the Village of Gurnee and possibly others to complete the trail connection east of Route 45 along Knowles Road.

Status

The Village of Gurnee has incorporated the Knowles Road trail connection within their budget and completed their work in the summer of 2018. The District began construction on the 0.5 mile section within Rollins Savanna in May 2019. Project completion and a public opening are expected in spring 2020.

Expenditures	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Construction	214,150					214,150
Total	214,150					214,150

Funding Sources	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Development Levy	214,150					214,150
Total	214,150					214,150

Operational Impact/Other

Trail maintenance and public safety patrols for 1/2 mile of trail is \$4,300 per year.

Budget Items	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Operations & Public Safety	4,300	4,300	4,300	4,300	4,300	21,500
Total	4,300	4,300	4,300	4,300	4,300	21,500

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project #	64811
Project Name	Spring Bluff Wildlife Observation Area



Department Planning & Land Preservation

Type Improvement Projects

Category Site and Trail Improvements

Contact Randy Seebach

Start Date FY 2015/16

End Date FY 2020

Description

Project consists of converting the existing road through the Preserve to a 14 foot wide gravel trail and constructing a wildlife observation platform. In January 2015, the District was awarded funding assistance through IDNR's Open Space Land Acquisition and Development grant program.

Status

In March 2015, the District received notice from IDNR that the funding assistance for this project has been suspended until further notice. In September 2016, the District received notice that the OSLAD funding has been released and the District Board re-authorized the placement of this project into the CIP for FY 2017/18. Construction was substantially complete in the fall 2018 and the final certificate of occupancy was received in June 2019.

Expenditures	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Construction	15,000					15,000
Total	15,000					15,000

Funding Sources	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Development Levy	15,000					15,000
Total	15,000					15,000

Operational Impact/Other

Trail maintenance, safety patrols and structure maintenance approximately \$5,000 per year.

Budget Items	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Operations & Public Safety	5,000	5,000	5,000	5,000	5,000	25,000
Total	5,000	5,000	5,000	5,000	5,000	25,000

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project #	64610
Project Name	Waukegan Savanna - Dog Exercise Area



Type	Improvement Projects	Department	Planning & Land Preservation
Category	Site and Trail Improvements	Contact	Randy Seebach
Start Date	FY 2014/15	End Date	FY 2020

Description

Currently the site uses consist of a special use dog sled/horse wagon trail area, a mowed grass trail around a farm field, in the winter snowmobile trails and farming areas. A master plan for the 754 acre Waukegan Savanna Forest Preserve was approved by the District Board in 2010. The master plan includes public access and natural resource restoration. Phase I of the master plan includes the development of the 11 acre dog exercise area which includes a 60 car parking lot, restroom, and drinking fountain.

Status

Master plan started in November 2008. Site analysis, inventory, programming and concept alternatives and final conceptual master plan completed and approved by the District Board in 2010. Engineering for Phase I was completed in the fall 2016 and construction began in spring 2017. Grass establishment experienced delays due to record rains/wet conditions in 2018 and through the spring 2019. A public opening is anticipated to occur in early fall 2019.

Expenditures	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Improvements	42,700					42,700
Total	42,700					42,700

Funding Sources	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Bond Funds	42,700					42,700
Total	42,700					42,700

Operational Impact/Other

Dog exercise area, trail maintenance, public safety patrols and restroom: \$60,000 per year.

Budget Items	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Operations & Public Safety	60,000	60,000	60,000	60,000	60,000	300,000
Total	60,000	60,000	60,000	60,000	60,000	300,000

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project #	62404
Project Name	Buffalo Creek Mitigation - Wright Woods



Type	Habitat Restoration	Department	Planning & Land Preservation
Category	Natural Resource Restoration	Contact	Jim Anderson
Start Date	FY 2014/15	End Date	FY 2020

Description

This is a wetland mitigation project for the anticipated wetland impact caused by the Metropolitan Water Reclamation District - Buffalo Creek Reservoir expansion project. Wetland restoration and enhancement will target northern flatwoods within Captain Daniel Wright Woods and leverages Capital Improvement Funds for the Southern Des Plaines Woodland Habitat Restoration Project. Total budget for five years is estimated at \$400,000. Project will be completed in 2022.

Status

Plans have been approved. Winter clearing occurred in 2019 and will continue in 2020. Follow up will occur in 2020-2021.

Expenditures	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Habitat Restoration	156,400					156,400
Total	156,400					156,400

Funding Sources	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Other Funds	156,400					156,400
Total	156,400					156,400

Operational Impact/Other

Mitigation project requires a five-year maintenance and monitoring plan period. After 2022 this project will be incorporated into the District's Land Management Program with an annual operation cost of \$2,500 per year.

Budget Items	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Natural Resource Division	2,500	2,500	2,500	2,500	2,500	12,500
Total	2,500	2,500	2,500	2,500	2,500	12,500

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project # 00000
Project Name Dutch Gap ACOE 206 Restoration



Type Natural resource grant funds
Department Natural Resources
Category Natural Resource Restoration
Contact Jim Anderson
Start Date FY 2019
End Date TBD

Description

Dutch Gap Aquatic Complex will restore native plant communities of marsh, wet meadow, wet prairie, mesic and dry prairie, mesic and dry oak savanna, wet forest, flat woods and open woodland reestablished. Once agricultural practices cease, the hydrology, geomorphology will be naturalized. This will allow for the restoration and establishment of native plant and animal species over the 785-acre site.

Status

The US Army Corps of Engineers received Congressional approval for implementation of a project identified in the Upper Des Plaines River Flood Reduction Study.

Operational Impact/Other

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

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project # 60406
Project Name Fort Sheridan - USACE GLFER Restoration



Department Natural Resources

Type Habitat Restoration

Category Natural Resource Restoration

Contact Jim Anderson

Start Date FY 2013/14

End Date FY 2020/21

Description

Phase I of the project was awarded to John Keno and Sons and construction started in March 2016 with completion of the ravine and lakeshore activities completed by October 2017. During 2017 significant rain events occurred and washed out structures. Remediation has been planned and will be implemented in 2019-20. Phase II the in-water living reef structures is being let in September 2019 with construction in 2019-20 with project completion occurring in 2020-21.

Status

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

Operational Impact/Other

No operational impact at this time.

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project #	63709
Project Name	Fourth Lake - Hepatica Project



Type	Habitat Restoration	Department	Natural Resources
Category	Natural Resource Restoration	Contact	Jim Anderson
Start Date	FY 2016/17	End Date	FY 2020

Description

Restoration of 16 acres of important habitat along the eastern portion of Fourth Lake Forest Preserve to provide protection for unique woodland natural community and a population of round-leaved hepatica. Selective clearing began in FY2017/2018 with project completion anticipated in FY2020.

Status

A donation was received to complete a woodland restoration project to preserve and expand a rare plant species at Fourth Lake Forest Preserve. Total budget for two years is estimated at \$76,000. This project will be completed in FY 2020.

Expenditures	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Habitat Restoration	13,930					13,930
Total	13,930					13,930

Funding Sources	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Development Levy	13,930					13,930
Total	13,930					13,930

Operational Impact/Other

Maintenance of restored acres through controlled burning and invasive species control.

Budget Items	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Operations & Public Safety	2,000	2,000	2,000	2,000	20,000	28,000
Total	2,000	2,000	2,000	2,000	20,000	28,000

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project # 99999
Project Name Grant Woods Long Lake Shore Stabilization



Department Natural Resources

Type Other

Category Natural Resource Restoration

Contact Jim Anderson

Start Date TBD

End Date FY 2022

Description

Engineering and design need to be completed for the stabilization of 90 feet of highly eroded lakeshore. With engineering complete an IEPA Section 319 Grant will be applied for and upon successful award of the grant construction would likely occur in 2021.

Status

Needed to reduce sedimentation into Long Lake and stabilize shoreline protecting native trees.

Expenditures	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Habitat Restoration	50,000	350,000				400,000
Total	50,000	350,000				400,000

Funding Sources	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Development Levy	50,000					50,000
General Fund		350,000				350,000
Total	50,000	350,000				400,000

Operational Impact/Other

No operational impact at this time.

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project #	60604
Project Name	Grant Woods Restoration



Type	Habitat Restoration	Department	Natural Resources
Category	Natural Resource Restoration	Contact	Jim Anderson
Start Date	FY 2014/15	End Date	FY 2020

Description

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

Status

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

Expenditures	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Habitat Restoration	41,930					41,930
Total	41,930					41,930

Funding Sources	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Development Levy	41,930					41,930
Total	41,930					41,930

Operational Impact/Other

Maintenance of restored acres through controlled burns, seeding and invasive species control.

Budget Items	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Natural Resource Division	3,000	3,000	3,000	3,000	3,000	15,000
Total	3,000	3,000	3,000	3,000	3,000	15,000

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project # 61012
Project Name Lakewood Smooth Green Snake Reintroduction



Type Other
Department Facilities
Category Natural Resource Restoration
Contact Jim Anderson
Start Date
End Date FY 2020

Description

Expansion of the Forest Preserve's re-introduction efforts for the Smooth Green Snake at Lakewood Forest Preserve working with Peggy Notebaert Museum.

Status

Part of the Forest Preserve's 100 Year Vision. Specifically the goal of no species loss in Lake County. The re-introduction of wildlife species is necessary to increase biodiversity and increase known populations of this species.

Expenditures	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Habitat Restoration	9,130					9,130
Total	9,130					9,130

Funding Sources	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Development Levy	9,130					9,130
Total	9,130					9,130

Operational Impact/Other

No operational impact at this time.

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project #	61110
Project Name	Middlefork - Buckthorn Pilot Project



Department Natural Resources

Type Habitat Restoration

Category Natural Resource Restoration

Contact Jim Anderson

Start Date FY 2016/17

End Date FY 2020

Description

The District will complete the removal of the last remaining 60 acres of buckthorn at Middlefork Savanna. Future work includes expanding buckthorn clearing to the neighboring private lands, including the residential neighbors, Chicago Bears, Lake Forest Academy, and Abbott Laboratories. A full proposal for the ChiCal Grant program has been submitted. If approved the total project of \$525,600 will be completed in FY 2020.

Status

This project is funded by the National Fish and Wildlife Foundation, ChiCal Program, and a private donation. Project implementation began in the winter of 2016/17 and will be completed in FY 2020.

Expenditures	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Habitat Restoration	15,810					15,810
Total	15,810					15,810

Funding Sources	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Grants	15,810					15,810
Total	15,810					15,810

Operational Impact/Other

Once the project is completed regular ecological management will occur including invasive species control, native seeding, hydrological modification, and controlled burning.

Budget Items	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Natural Resource Division	4,200	4,200	4,200	4,200	4,200	21,000
Total	4,200	4,200	4,200	4,200	4,200	21,000

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project #	64404
Project Name	Old School Phase II Restoration



Department Natural Resources

Type Habitat Restoration

Category Natural Resource Restoration

Contact Jim Anderson

Start Date FY 2018/19

End Date FY 2020

Description

This project will restore oak woodland habitat in a 45 acre area located north of the existing loop road. The work will include clearing of woody invasive brush and successional tree species followed by seeding in an effort to establish a native herbaceous ground cover. This project will support the District's ongoing efforts to enhance oak ecosystem regeneration and restore Northern Flatwood communities and will greatly enhance habitat for woodland birds, amphibians, reptiles and small mammals.

Status

This project is part of the CIP approved Southern Des Plaines Woodland Restoration Project and continues previous ecological habitat restoration at Old School Forest Preserve.

Expenditures	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Habitat Restoration	4,990					4,990
Total	4,990					4,990

Funding Sources	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Development Levy	4,990					4,990
Total	4,990					4,990

Operational Impact/Other

Maintenance of restored acres through controlled burns, seeding and invasive species control.

Budget Items	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Natural Resource Division	2,000	2,000	2,000	2,000	2,000	10,000
Total	2,000	2,000	2,000	2,000	2,000	10,000

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project #	62504
Project Name	Prairie Wolf Mitigation Project



Type	Habitat Restoration	Department	Natural Resources
Category	Natural Resource Restoration	Contact	Jim Anderson
Start Date	FY 2017/18	End Date	FY 2023

Description

Restoration of 25-acres of good quality. This project has been awarded for ecological restoration which began in the winter of 2017. Selective clearing, native seeding, native wetland plant installation and hydrological restoration to occur in FY 2018/2019 with a five year maintenance and monitoring period. Project completion is anticipated to be in FY 2023.

Status

In response to impacted wetland acres at Prairie Wolf Forest Preserve, \$500,000 was provided to the District to fund mitigation for 25 acres of wet savanna at another location at Prairie Wolf Forest Preserve. This project began in late 2017 and will include a 5 year maintenance and monitoring period.

Expenditures	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Habitat Restoration	305,830					305,830
Total	305,830					305,830

Funding Sources	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Development Levy	19,170					19,170
General Fund	178,150					178,150
Other Funds	108,510					108,510
Total	305,830					305,830

Operational Impact/Other

Maintenance will be supplied for five years as part of the mitigation funds.

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project # 56055
Project Name Ray Lake - Cuneo Phase I Restoration



Department Natural Resources

Type Habitat Restoration

Category Natural Resource Restoration

Contact Jim Anderson

Start Date FY 2014/15

End Date FY 2020

Description

In 2015 the Preservation Foundation was awarded an Illinois Clean Energy grant to fund the acquisition and restoration of this large scale preserve. The ICE grant provided \$85,000 to begin the implementation of wetlands and grasslands at this preserve. Recent acquisitions have expanded the boundaries of the preserve and these will be included in the planning efforts. A stipulation of the grant requires agricultural lease funds to be used for further restoration efforts. Planning began in 2016 with a drain tile investigation. Additional restoration planning will include conducting a hydrological assessment of wetland restoration opportunities and control of invasive species. Possible restoration efforts include drain tile removal, native seeding and planting, native tree and shrub planting, and controlled burning.

Status

Funding from the Illinois Clean Energy Foundation requires implementation of preparation studies and begin restoration planning of this portion of Ray Lake Forest Preserve.

Expenditures	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Habitat Restoration	1,910					1,910
Total	1,910					1,910

Funding Sources	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Other Funds	1,910					1,910
Total	1,910					1,910

Operational Impact/Other

No operational impact at this time.

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project #	56050
Project Name	Spring Bluff Connecting Wetlands



Department Natural Resources

Type Habitat Restoration

Category Natural Resource Restoration

Contact Jim Anderson

Start Date FY 2017/18

End Date FY 2020

Description

With past ecological restoration efforts of over 500 acres at or near the point of entering a management phase, partners have identified three core habitat areas where intensive invasive plant management, primarily woody invasive plant control (435 acres) and herbaceous invasive plant control (248 acres), will help protect and restore an additional 683 acres of wetland and upland. The proposed project areas connect with previously restored habitat and will create larger corridors suitable for a broader suit of species.

Status

The Forest Preserve in collaboration with several partners applied for and was awarded a \$1 million Sustain Our Great Lakes Grant through the USEPA Great Lakes Restoration Initiative. The project area is part of the Forest Preserves GIMS Lake Plain Ecological Complex.

Expenditures	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Habitat Restoration	97,710					97,710
Total	97,710					97,710

Funding Sources	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Grants	97,710					97,710
Total	97,710					97,710

Operational Impact/Other

No operational impact at this time.

Capital Improvement Plan

FY '20 *thru* FY '24

Lake County Forest Preserves

Project # 65012
Project Name Southern DPR Woodland Amphibian Reintroduction



Department Natural Resources

Type Other

Category Natural Resource Restoration

Contact Jim Anderson

Start Date FY 2014/15

End Date On-going

Description

In April 2014, following reintroduction efforts by the District, amphibians were found breeding at MacArthur Woods for the first time since the mid 1980's. In 2017, amphibians were also reintroduced at Edward L. Ryerson Conservation Area and Grainger Woods. This project will continue these re-introduction efforts at these preserves and provide monitoring of the population status. Clearing projects are scheduled for Wright Woods and MacArthur Woods in the winter of 2019-20.

Status

Funding is needed to continue the augmentation of these reintroduced amphibian populations and to provide an additional three years of monitoring beyond 2018 helping the District conform to IDNR's 5-year monitoring requirement. No impacts to the annual operating costs.

Expenditures	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Habitat Restoration	50,000					50,000
Total	50,000					50,000

Funding Sources	FY '20	FY '21	FY '22	FY '23	FY '24	Total
Development Levy	50,000					50,000
Total	50,000					50,000

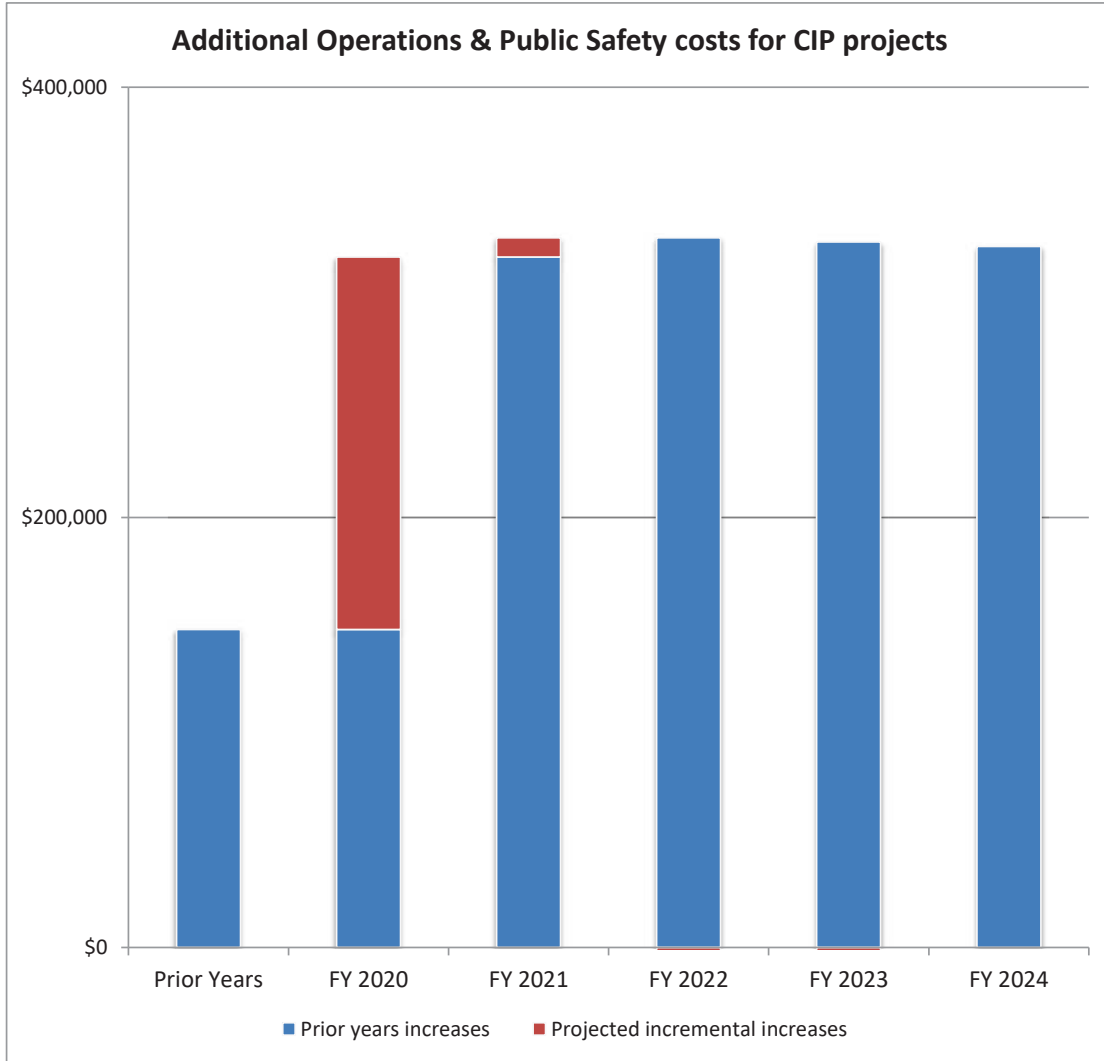
Operational Impact/Other

No operational impact at this time.

Lake County Forest Preserve District

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

What benefits are provided?



Benefits to the Public	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
New sites opened	0	0	0	0	0
Facilities expanded	0	0	0	0	0
Additional miles of trails	0.88	0.75	0.00	0.00	0.00

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

**LAKE COUNTY FOREST PRESERVE DISTRICT
FISCAL YEAR 2020
OTHER CAPITAL EXPENDITURES BY FUND**

(Excluding capital improvement projects)

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

GENERAL CORPORATE FUND	
General District	
<i>Miscellaneous Capital Outlay:</i>	
Board Room Improvements	2,000
Operations	
<i>Grounds Brushmower</i>	30,000
Total General Corporate Fund 32,000	
DEVELOPMENT LEVY FUND	
Natural Resources	
<i>Polaris & Trailer</i>	31,000
<i>Marshmaster</i>	200,000
<i>Trailer Replacements 3ea</i>	18,000
Total Development Levy Fund 249,000	
INSURANCE FUND	
<i>Miscellaneous Capital Outlay:</i>	
Sampling equipment required for OSHA, lock out/tag materials, additional automated external defibrillators	100,000
Total Insurance Fund 100,000	
WETLANDS MANAGEMENT FUND	
Natural Resource Improvements	
Dutch Gap - Army Corps Project	150,000
Total Wetlands Management Fund 150,000	
NATURAL RESOURCES GRANT FUND	
Natural Resource Improvements	
Greenbelt - Illinois Clean Energy Community Foundation Grant	21,000
Total Natural Resources Grant Fund 21,000	
EQUIPMENT REPLACEMENT FUND	
<i>Heavy Equipment:</i>	
Replace Unit 957 with Towmaster T-30 Trailer	18,000
Replace Units 255 & 256 with John Deere Tractors	90,000
Replace Unit 258 with Compact Excavator	80,000
Replace Unit 369 with John Deere UTV	21,000
Replace Unit 959 with Towmaster T-40 Trailer	22,000
Replace Units 271 & 272 with Multi-Terrain Loaders	190,000
Replace Unit 370 with Kubota UTV	21,000
Total Equipment Replacement Fund 442,000	
INFORMATION TECHNOLOGY REPLACEMENT FUND	
<i>Computer Hardware:</i>	
Server Replacements	50,000
Network Switches	35,000
Total Information Technology Replacement Fund 85,000	
VEHICLE REPLACEMENT FUND	
<i>Motor Vehicles:</i>	
Replace Units 81, 82 & 104 with Pick-ups	81,000
Replace Units 88 with Carpenter Truck	43,000
Replace Unit 97 with Mid-size Pick-up and Plow	38,000
Replace Units 105, 106 & 107 with 1-ton Dumps with Salt Spreaders	207,000
Replace Units 156 & 157 with Ford Police Responder Sedans	76,000
Total Vehicle Replacement Fund 445,000	
ENTERPRISE FUND - GOLF OPERATIONS	
<i>Machinery and Tools:</i>	
Countryside - 7 Unit Rotary Pull Behind Mower	24,000
Countryside - Pull Behind Leaf and Debris Blower	10,000
Thunderhawk - Back Patio Re-paving	55,000
Thunderhawk - Tri-plex Greens Mower	37,000
Thunderhawk - Pull Behind Leaf and Debris Blower	10,000
Total Golf Operations 136,000	
Total Capital Expenditures \$1,660,000	

Supplemental Information



LAKE COUNTY FOREST PRESERVE DISTRICT
Property Tax Rates and Tax Extensions
Tax Levy Year 2009 through 2018

Fund Name	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Comparative Tax Rates (Per \$100 of Equalized Assessed Valuation)										
General Corporate	0.059	0.059	0.059	0.060	0.060	0.059	0.059	0.057	0.057	0.056
Audit Fund	0.000	0.000	0.000	0.000	0.000	0.001	0.000	0.000	0.000	0.000
Liability Insurance	0.003	0.004	0.003	0.003	0.003	0.004	0.004	0.004	0.003	0.003
Land Development Levy	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.024	0.024	0.023
Retirement Fund - IMRF/FICA	0.007	0.008	0.010	0.011	0.013	0.010	0.011	0.009	0.009	0.011
Subtotal	0.094	0.096	0.097	0.099	0.101	0.098	0.099	0.094	0.093	0.093
Debt Service	0.106	0.102	0.104	0.113	0.117	0.112	0.108	0.098	0.094	0.089
Total Tax Rates	0.200	0.198	0.201	0.212	0.218	0.210	0.208	0.192	0.187	0.182
Comparative Tax Extensions										
General Corporate	\$17,800,726	\$16,923,972	\$15,760,285	\$14,683,606	\$13,780,764	\$13,367,526	\$13,860,002	\$14,273,168	\$15,167,669	\$14,915,174
Audit Fund	0	0	0	0	0	222,845	107,575	118,997	120,744	129,928
Liability Insurance	905,122	1,147,388	801,370	734,180	689,038	891,380	935,593	885,756	899,593	833,018
Land Development Levy	7,542,681	7,171,175	6,678,087	6,118,169	5,741,985	5,569,765	5,775,040	5,947,112	6,319,537	6,161,071
Retirement Fund - IMRF/FICA	2,111,951	2,294,776	2,671,235	2,691,994	2,985,832	2,167,982	2,634,755	2,364,754	2,402,127	2,885,416
Subtotal	28,360,479	27,537,311	25,910,977	24,227,950	23,197,619	22,219,498	23,312,965	23,589,787	24,909,670	24,924,607
Debt Service	31,980,965	29,258,393	27,780,841	27,654,125	26,872,489	25,339,554	25,417,581	24,446,555	24,471,427	23,490,161
Total Tax Extensions	\$60,341,444	\$56,795,704	\$53,691,818	\$51,882,075	\$50,070,108	\$47,559,052	\$48,730,546	\$48,036,342	\$49,381,097	\$48,414,768

LAKE COUNTY FOREST PRESERVE DISTRICT
Expenditures Summary by Fund (excluding transfers)
Fiscal Year 2011 through 2020

Fund Name	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Estimate FY 2019	Budget FY 2020
GENERAL FUND										
General Corporate	\$17,560,134	\$17,244,640	\$17,615,095	\$16,764,011	\$17,012,995	\$16,872,249	\$17,597,653	\$17,992,422	\$28,223,520	\$18,758,590
Insurance	890,090	1,005,657	961,947	1,029,817	1,040,833	1,059,134	1,166,282	1,166,282	1,733,950	1,494,060
Wetlands Management Fund	0	0	57,784	559,030	15,742	11,760	104	349,550	850,450	150,000
Fort Sheridan Cemetery Fund	0	0	31,611	12,116	11,985	14,113	19,404	13,703	32,650	19,750
Audit	107,216	108,681	122,595	112,958	128,462	135,277	137,680	132,516	206,600	190,280
TOTAL GENERAL FUND	18,557,440	18,358,978	18,789,033	18,477,932	18,210,017	18,092,533	18,921,122	19,654,473	31,047,170	20,612,680
SPECIAL REVENUE FUND										
Land Development Levy	5,214,274	6,145,422	4,815,482	6,139,531	9,085,664	8,439,916	6,431,743	7,000,914	13,727,450	6,997,750
Retirement - IMRF/FICA	2,446,267	2,410,103	2,589,722	2,481,340	2,453,465	2,433,644	2,547,423	2,562,215	3,703,220	2,806,760
Miscellaneous	616,019	798,339	208,728	445,653	669,895	751,013	576,947	701,164	3,555,215	571,380
Donations and Grants	1,832,416	830,923	857,127	760,458	1,337,204	544,561	1,449,151	1,053,070	2,085,940	175,780
TOTAL SPECIAL REVENUE FUND	10,108,976	10,184,787	8,471,059	9,826,982	13,546,228	12,169,134	11,005,264	11,317,363	23,071,825	10,551,670
CAPITAL PROJECTS FUND										
Development Bond Projects	7,972,314	6,282,754	310,138	1,589,674	3,552,674	5,533,539	3,322,875	5,298,211	12,105,171	653,150
Capital Facilities Improvement	530,921	503,138	(10,583)	247,683	384,586	2,500	340,000	0	150,000	0
Land Acquisition	67,619,637	3,127,322	22,560,559	4,323,983	2,548,253	17,351,473	363,215	582,954	3,234,000	873,580
TOTAL CAPITAL PROJECTS FUND	76,122,872	9,913,214	22,860,114	6,161,340	6,485,513	22,887,512	4,026,090	5,881,165	15,489,171	1,526,730
DEBT SERVICE FUND										
	34,072,904	29,850,423	28,464,384	49,561,914	58,001,307	27,016,157	100,902,347	25,159,499	50,890,730	24,523,180
INTERNAL SERVICE FUND										
Information Technology Replacement	39,363	161,021	89,638	101,793	40,949	61,888	94,001	162,317	459,300	210,500
Equipment Replacement	184,625	248,381	233,607	31,676	190,437	257,494	190,857	295,137	754,230	442,000
Vehicle Replacement	554,578	26,670	386,722	512,450	154,333	367,980	453,197	742,065	1,075,310	445,000
TOTAL INTERNAL SERVICE FUND	778,566	436,072	709,967	645,919	385,719	687,362	738,055	1,199,519	2,288,840	1,097,500
ENTERPRISE FUND										
Golf Operations	4,049,154	4,068,039	4,056,379	4,012,644	3,963,057	3,650,634	3,650,120	3,376,421	6,189,090	3,937,580
Fox River Marina	108,009	0	0	0	0	0	0	0	0	0
TOTAL ENTERPRISE FUND	4,157,163	4,068,039	4,056,379	4,012,644	3,963,057	3,650,634	3,650,120	3,376,421	6,189,090	3,937,580
TOTAL ALL FUNDS	\$143,797,921	\$72,811,513	\$83,350,936	\$88,686,731	\$100,591,841	\$84,503,332	\$139,242,998	\$66,588,440	\$128,976,826	\$62,249,340

LAKE COUNTY FOREST PRESERVE DISTRICT
Revenue Summary by Fund (excluding transfers)
Fiscal Year 2011 through 2020

Fund Name	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Actual FY 2018	Estimate FY 2019	Budget FY 2020
GENERAL FUND										
General Corporate	\$20,780,172	\$20,557,162	\$18,697,539	\$17,623,497	\$17,341,408	\$17,920,781	\$18,184,813	\$18,991,352	\$26,891,780	\$18,761,530
Insurance	1,078,871	974,645	776,586	755,895	844,308	971,464	941,941	978,694	1,249,790	1,538,330
Wetlands Management Fund	0	0	683	(9,698)	2,152	70,623	498,452	418,602	25,000	15,000
Fort Sheridan Cemetery Fund	0	0	13,240	7,479	2,483	1,607	271	2,399	8,540	4,000
Audit	3,649	1,126	1,142	116	119,004	163,784	114,219	125,941	183,560	157,220
TOTAL GENERAL FUND	21,862,693	21,532,933	19,489,191	18,377,289	18,309,355	19,128,259	19,739,696	20,516,988	28,358,670	20,476,080
SPECIAL REVENUE FUND										
Land Development Levy	7,838,534	7,367,886	7,256,107	6,343,564	6,183,556	7,016,325	6,236,576	7,094,130	9,456,000	6,619,740
Retirement - IMRF/FICA	2,203,883	2,500,135	2,688,176	2,790,854	2,547,895	2,452,947	2,482,852	2,511,804	3,816,610	2,511,320
Miscellaneous	1,219,413	964,561	639,251	605,655	759,231	743,787	725,923	999,994	1,161,470	506,890
Donations and Grants	1,383,546	1,091,225	959,111	731,575	915,026	693,187	862,802	1,093,280	2,133,852	179,890
TOTAL SPECIAL REVENUE FUND	12,645,376	11,923,807	11,542,645	10,471,648	10,405,708	10,906,246	10,308,153	11,699,208	16,567,932	9,817,840
CAPITAL PROJECTS FUND										
Development Bond Projects	87,196	5,086,728	10,328,133	(37,626)	29,784	17,750,668	100,632	657,335	448,883	72,000
Capital Facilities Improvement	5,261	7,866	46,138	(5,129)	14,960	23,042	209,400	211,762	255,000	217,000
Land Acquisition	40,279,917	20,274,434	15,326,217	(63,867)	44,139	9,322,255	23,097	51,927	85,000	10,000
TOTAL CAPITAL PROJECTS FUND	40,372,374	25,369,028	25,700,488	(106,622)	88,883	27,095,965	333,129	921,024	788,883	299,000
DEBT SERVICE FUND										
	31,718,061	29,876,821	28,930,903	48,984,177	57,593,900	27,149,444	101,262,050	27,399,728	36,802,430	24,708,440
INTERNAL SERVICE FUND										
Information Technology Replacement	95,771	152,378	126,675	100,120	97,827	240,529	201,866	244,663	362,160	307,460
Equipment Replacement	292,608	61,896	4,687	3,190	311,248	278,165	325,814	379,662	548,530	394,460
Vehicle Replacement	401,804	107,776	72,845	90,934	494,752	481,836	446,474	574,134	886,340	524,710
TOTAL INTERNAL SERVICE FUND	790,183	322,050	204,207	194,244	903,827	1,000,530	974,154	1,198,459	1,797,030	1,226,630
ENTERPRISE FUND										
Golf Operations	4,104,641	4,322,030	4,715,577	4,042,795	3,809,834	3,866,490	3,650,329	3,616,390	5,536,190	3,945,150
Fox River Marina	180,602	0	0	0	0	0	0	0	0	0
TOTAL ENTERPRISE FUND	4,285,243	4,322,030	4,715,577	4,042,795	3,809,834	3,866,490	3,650,329	3,616,390	5,536,190	3,945,150
TOTAL ALL FUNDS	\$111,673,930	\$93,346,669	\$90,583,010	\$81,963,531	\$91,111,507	\$89,146,934	\$136,267,511	\$65,351,797	\$89,851,135	\$60,473,140

LAKE COUNTY FOREST PRESERVE DISTRICT
General Corporate Fund Summary
Fiscal Year 2011 through 2020

General Corporate Fund (including transfers)	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Actual FY 2018	Estimate FY 2019	Budget FY 2020
REVENUE										
Property Tax Levy	\$17,376,079	\$16,525,656	\$15,378,443	\$14,197,800	\$13,574,953	\$13,954,748	\$14,107,005	\$15,485,437	\$20,954,210	\$15,016,640
Replacement Property Taxes	1,021,720	939,909	960,346	971,506	1,044,818	956,518	1,056,457	869,664	1,143,000	900,000
Interest on Investment	108,751	99,816	75,704	(94,467)	174,801	235,848	107,503	209,441	472,210	260,000
Rental of Buildings and Land	632,604	878,676	323,163	310,148	291,923	256,595	224,988	213,635	370,170	343,440
Easements, Licenses and Permits	588,421	618,971	606,944	634,939	649,718	778,286	840,442	798,919	1,090,740	799,250
Charges for Services and Sales	611,297	919,018	754,620	903,555	878,385	803,748	905,016	874,959	1,260,630	948,800
Other Revenue	441,301	575,116	598,319	700,016	726,811	935,038	943,402	739,297	1,800,820	693,400
Operating Revenue	20,780,172	20,557,162	18,697,539	17,623,497	17,341,409	17,920,781	18,184,813	19,191,352	27,091,780	18,961,530
Transfers	10,000	5,340	0	4,851	8,443	0	0	0	0	0
Total Inflows	20,790,172	20,562,502	18,697,539	17,628,348	17,349,852	17,920,781	18,184,813	19,191,352	27,091,780	18,961,530
EXPENDITURES										
Salaries and Benefits	12,662,488	12,391,208	13,025,216	11,161,292	11,376,896	11,555,677	11,820,816	12,149,769	19,688,300	13,708,460
Commodities	1,065,800	1,122,633	1,107,914	1,241,291	1,141,676	1,038,760	1,003,777	1,083,886	1,671,380	1,176,040
Contractuals	2,856,569	2,840,996	2,611,482	2,491,978	2,903,604	2,925,727	2,773,191	3,052,283	5,233,860	3,519,520
Capital Outlay	778,236	662,460	144,677	1,145,506	864,626	629,817	1,077,286	980,853	1,184,960	354,570
Debt Service	197,041	227,344	725,806	723,944	726,193	722,544	722,431	725,631	444,520	0
Total Expenditures	17,560,134	17,244,640	17,615,095	16,764,011	17,012,995	16,872,525	17,397,501	17,992,422	28,223,020	18,758,590
Transfers	0	165,388	5,868,966	0	200,000	200,000	200,000	200,000	200,000	200,000
Total Outflows	17,560,134	17,410,028	23,484,061	16,764,011	17,212,995	17,072,525	17,597,501	18,192,422	28,423,020	18,958,590
Excess or (deficit) of revenue over expenditures	3,230,039	3,152,474	(4,786,522)	864,337	136,857	848,256	587,312	998,930	(1,331,240)	2,940
Beginning Fund Balance	18,606,845	21,836,883	24,989,357	20,202,835	21,067,172	21,204,029	22,052,285	22,639,597	23,638,527	22,307,287
Ending Fund Balance	\$21,836,883	\$24,989,357	\$20,202,835	\$21,067,172	\$21,204,029	\$22,052,285	\$22,639,597	\$23,638,527	\$22,307,287	\$22,310,227

LAKE COUNTY FOREST PRESERVE DISTRICT
Property Tax Rates
All Direct and Overlapping Governments
(per \$100 of assessed Value)
Tax Year 2008 through 2017

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
County	0.453	0.464	0.505	0.554	0.308	0.663	0.682	0.663	0.632	0.622
Cities and Villages	0.012-2.491	0.012-2.616	0.013-2.954	0.014-3.236	0.016-3.554	0.018-4.616	0.018-5.159	0.018-6.074	0.016-5.760	0.016-5.735
High School District	1.001-3.066	1.069-3.195	1.101-3.491	1.910-3.824	1.322-4.556	1.420-5.228	1.448-5.539	1.409-5.5396	1.329-5.060	1.314-4.879
Unit School District	3.064-5.691	3.272-5.986	3.438-6.921	3.661-8.175	4.22-10.136	4.607-9.418	4.697-10.380	4.468-10.430	4.437-9.598	4.372-9.080
Elementary School District	0.965-4.403	0.998-4.423	1.095-4.879	1.168-5.818	1.322-7.302	1.424-8.762	1.452-9.799	1.429-9.829	1.367-9.150	1.355-8.703
College District	0.196-0.278	0.200-0.312	0.218-0.305	0.240-0.340	0.272-0.427	0.296-0.436	0.306-0.453	0.299-0.435	0.285-0.407	0.285-0.385
Township	0.029-0.372	0.031-0.364	0.033-0.372	0.033-0.397	0.025-0.434	0.027-0.490	0.039-0.533	0.037-0.508	0.034-0.465	0.034-0.421
Road and Bridge	0.019-0.275	0.007-0.193	0.008-0.206	0.006-0.321	0.029-0.315	0.032-0.421	0.033-0.428	0.032-0.417	0.031-0.397	0.031-0.383
Sanitary District	0.032-0.192	0.032-0.194	0.035-0.216	0.039-0.241	0.044-0.250	0.049-0.250	0.054-0.250	0.053-0.250	0.050-0.236	0.050-0.233
Park District	0.019-0.707	0.020-0.703	0.030-0.767	0.024-0.894	0.027-1.101	0.030-1.260	0.031-1.297	0.031-1.322	0.029-1.186	0.029-1.119
Library District	0.150-0.447	0.161-0.452	0.170-0.450	0.185-0.475	0.213-0.581	0.228-0.656	0.231-0.709	0.225-0.709	0.220-0.680	0.217-0.642
Forest Preserve	0.199	0.200	0.198	0.201	0.212	0.218	0.210	0.208	0.193	0.187
Fire Protection District	0.124-0.677	0.127-0.688	0.111-0.754	0.129-0.875	0.132-0.941	0.126-1.093	0.127-1.155	0.123-1.296	0.116-1.207	0.093-1.165
Mosquito Abatement	0.010-0.042	0.011-0.012	0.011-0.013	0.012-0.014	0.014-0.015	0.007-0.015	0.013-0.015	0.012-0.015	0.012-0.014	0.011-0.014
Cental Lake County Joint Action Water Agency	0.042	0.042	0.045	0.047	0.073	0.055	0.056	0.054	0.046	0.041

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

2018 = numbers not available at time of publication

Property Tax Levies
All Direct and Overlapping Governments
(per \$100 of assessed Value)
Tax Year 2008 through 2017

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
County	\$139,241	\$139,992	\$146,850	\$149,067	\$149,789	\$153,551	\$154,995	\$157,971	\$157,389	\$164,317
Cities and Villages	195,288	197,195	201,706	186,657	194,675	201,644	204,822	211,778	215,470	221,426
High School District	457,612	467,285	479,976	489,143	495,310	512,896	516,599	529,720	533,974	543,806
Unit School District	254,721	259,417	268,807	274,039	284,324	272,206	276,815	277,938	284,142	291,482
Elementary School District	612,314	620,979	633,710	647,109	657,043	670,128	686,259	695,963	704,239	720,416
College District	60,993	62,011	63,776	65,349	68,495	69,645	71,027	71,276	72,522	74,324
Townships	28,611	28,852	28,967	28,218	27,084	27,314	27,455	27,519	27,783	27,583
Road and Bridge	23,984	24,222	24,419	23,571	22,934	23,483	24,137	24,472	24,683	24,083
Sanitary District	13,803	13,840	14,325	14,592	13,391	13,580	13,744	13,890	13,993	14,296
Park District	65,200	66,361	67,440	68,142	69,901	69,932	70,340	71,831	73,750	76,074
Library District	52,547	53,138	54,160	55,240	56,791	57,630	58,776	58,947	60,878	59,126
Forest Preserve	60,668	60,341	56,796	53,692	51,882	50,070	47,559	48,731	48,036	48,708
Fire Protection District	66,557	67,811	71,750	69,014	73,616	73,942	77,622	78,654	84,441	80,239
Mosquito Abatement	624	671	681	678	684	359	584	586	587	590
Cental Lake County Joint Action Water Agency	3,357	3,325	3,407	3,358	17,626	3,358	3,350	3,368	3,369	3,356
Total Tax Levies as Extended	\$2,035,520	\$2,065,440	\$2,116,770	\$2,127,869	\$2,183,545	\$2,199,738	\$2,234,084	\$2,272,644	\$2,305,256	\$2,349,826

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

2018 = numbers not available at time of publication

LAKE COUNTY FOREST PRESERVE DISTRICT
Demographic Statistics
Fiscal Year 2009 through 2018

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Lake County, IL:										
Population (1)	728,086	703,462	706,260	711,155	703,019	706,327	707,461	710,368	709,599	708,719
Personal Income (2)	\$39,789,801	\$37,515,642	\$39,305,689	\$41,191,114	\$42,780,828	\$46,069,226	\$49,151,975	\$51,291,371	\$53,627,217	n/a
Per Capita Personal Income (2)	\$38,042	\$37,724	\$35,828	\$34,980	\$36,470	\$39,306	\$40,549	40,719	42,770	43,702
Median Age (3)	35.2	35.3	36.7	36.8	37.0	37.3	37.5	37.5	37.8	37.8
School Enrollment (4)	139,235	138,317	137,929	137,143	136,127	135,330	134,336	133,433	132,179	130,310
Unemployment Rate (5)	11.60%	9.60%	9.50%	7.60%	8.30%	5.60%	5.90%	4.70%	3.90%	4.10%

Sources:

- (1) Census, Economic Development Intelligence System and Northeastern Illinois Planning Commission, and Lake County Partners.
- (2) Northeastern Planning Commission, Sales & Marketing Management Survey of Buying Power and Bureau of Economic Analysis and Lake County Partners.
- (3) Market Profile prepared by Lake County Partners and Economic Development Intelligence System.
- (4) Lake County Regional Office of Education.
- (5) Illinois Department of Employment Security-December Rate-Not Seasonally Adjusted.

n/a = not available at time of publication

LAKE COUNTY FOREST PRESERVE DISTRICT
Ratio of Outstanding Debt by Type
Fiscal Year 2009 through 2018

Fiscal Year	Government Activities	Business-Type Activities		Total Primary Government	Lake County Personal Income (1)	Percentage of Personal Income	Lake County Population (2)	Per Capita
	General Bonded Debt	Installment Certificates	Capital Leases					
2009	266,875,437	0	0	266,875,437	39,789,801	0.67%	728,086	367
2010	274,823,238	0	0	274,823,238	37,515,642	0.73%	703,462	391
2011	294,444,006	0	0	294,444,006	39,305,689	0.75%	706,260	417
2012	303,245,171	0	0	303,245,171	41,191,114	0.74%	711,155	426
2013	316,521,234	0	0	316,521,234	42,780,828	0.74%	703,019	450
2014	300,679,325	0	0	300,679,325	46,069,226	0.65%	706,327	426
2015	258,667,445	0	0	258,667,445	49,151,975	0.53%	707,461	366
2016	268,555,143	0	0	268,555,143	51,291,371	0.52%	710,368	378
2017	284,615,000	0	0	284,615,000	53,627,217	0.53%	709,599	401
2018	285,370,658	0	0	285,370,658	n/a	n/a	708,719	-

Sources:

(1) Northeastern Planning Commission, Bureau of Economic Analysis, and Lake County Partners

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

n/a = Not available

**LAKE COUNTY FOREST PRESERVE DISTRICT
Principal Taxpayers**

Taxpayer	Type of Business	2018 Assessed Valuation (In Thousands)	Percentage of Total Taxable Assessed Value
Abbott Laboratories	Pharmaceuticals - Hospital Supplies	\$165,093	0.62%
Gurnee Mills /Gurnee Properties Association	Retail Outlet Mall	51,079	0.19%
Discover Properties LLC	Real Estate Brokerage	44,697	0.17%
Marvin F. Poer & Company	Property Tax Consultants	32,507	0.12%
Wal-Mart	Discount Department Store	30,893	0.12%
Scott Dassing Sr Mgr Taxation	Pharmaceutical	27,389	0.10%
Baxter Healthcare Corporation	Pharmaceutical	25,571	0.10%
Hawthorn LP	Retail Mall	25,052	0.09%
Kemper Lake Business Center	Real Estate Management Company	24,811	0.09%
HP Woodland Falls II Inc	Real Estate Development & Investment Firm	24,635	0.09%
		\$451,727	1.69%

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

LAKE COUNTY FOREST PRESERVE DISTRICT
Miscellaneous Information

Incorporated - November, 1958

Form of Government - Special Purpose Unit of Government

Total Acreage - 30,967

Special use facilities:

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

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

ThunderHawk Golf Course - 18 hole signature public golf course

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

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

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

Fox River Forest Preserve - boating, fishing and picnicking

Greenbelt Cultural Center - environmental education center

Edward L. Ryerson Conservation Area - environmental education center

LAKE COUNTY FOREST PRESERVE DISTRICT
 Schedule of Insurance in Force
 January 1, 2019 through December 31, 2019

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

Glossary



GLOSSARY OF TERMS

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

1991 Illinois Property Tax Extension Limitation Law - This Act limits the increase in property tax extensions to 5% or the percent increase in the national Consumer Price Index (CPI), whichever is less. The Act became effective October 1, 1991, and first applied to the 1991 levy year for taxes payable in 1992. Increases above 5% or the CPI must be approved by the voters in a referendum. In July 1991 the Illinois General Assembly enacted the Property Tax Limitation Act. In January 1994 the provisions of the Property Tax Limitation Act were replaced by the Property Tax Extension Limitation Law, a part of the Property Tax Code (the "Property Tax Limitation Law").

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

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

Assets - Property owned by a government.

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

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

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

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

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

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

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

Budgeted Staffing - Total work force expressed as Full Time Equivalent (FTE) positions. The FTE is calculated on 1950 and 2080 hours. For example, a position working 40 hours per week for four months, or 960 hours, would be equivalent to .46 of a full-time position.

Capital Improvement Plan (CIP) - A five year plan, updated annually, used to identify and coordinate funding requirements for improvement needs.

Capital Outlay - The amount budgeted and appropriated for purchase of land, buildings, equipment, improvements, software and furniture which individually amounts to expenditure of more than \$5,000 and having an expected life of longer than two years.

Capital Projects - The amount of funds budgeted and appropriated to be used for the construction and development of facilities.

Cash Management - The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the balance of the highest interest and return, liquidity and minimal risk with these temporary cash balances.

Charges for Service - User charges for services provided by the District to those specifically benefiting from those services.

Commodities - The amount budgeted and appropriated for departmental and functional operating supplies. This includes office supplies; gasoline and oil; building, ground, equipment and vehicle maintenance supplies; other operating supplies and employee recognition.

Contractuals - The amount budgeted and appropriated for departmental and functional operating services. This includes utilities, consultants and outside contractor services, audit fees, printing, insurance, training, and building, grounds, equipment and vehicle maintenance contracted outside.

Debt - A financial obligation resulting from borrowing money. Debts of government include bonds and installment contracts.

Debt Service Extension Base (DSEB) – An amount equal to the portion of the 1994 extension for payment of interest and principal on bonds issued by a taxing district without referendum.

Deficit - The excess of expenditures or expenses over revenues or income during a single accounting period.

Department - A major administrative division of the District that indicates overall management responsibility for an operation.

Depreciation - The allocation of the cost of a fixed asset over the asset's useful life. Through this process the entire cost of this asset less any salvage value is ultimately charged off as an expense. This method of cost allocation is used in proprietary funds.

Equalized Assessed Valuation - A value established for real or personal property to use as a basis for levying property taxes. Illinois law requires real property to be assessed at 33 1/3 percent of fair cash value. (Note: Property values are established by the County Assessor.)

Enterprise Fund - A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Expenditures - Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental transfers.

Expenses - Charges incurred, whether paid or unpaid, resulting from the delivery of District services.

Fiscal Year - A 12-month period to which the District's annual operating budget applies and at the end of which the District determines its financial position and the results of its operation. The District's fiscal year was from July 1 through June 30 of the following year up to June 30, 2018. Fiscal Year 2019 was an 18 month transition year. Fiscal Year 2020 and all future years will be a calendar year (January 1 – December 31).

Fixed Assets - Assets of a long-term character intended to continue to be held or used. Examples of fixed assets include items such as land, buildings, machinery, furniture, and other equipment.

Fund - An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Full Time Equivalent (FTE) – The number of employees on full-time schedules plus the number of employees on part-time schedules converted to a full-time basis. (Example: a part-time employee at 1,000 hours per year divided by a full-time employee at 2,080 hours per year = .48 FTE)

Fund Balance - The fund equity of governmental funds. Changes in fund balances are the result of the difference of revenues to expenditures. Fund balances increase when revenues exceed expenditures and decrease when expenditures exceed revenues.

General Obligation Bonds - Bonds that finance a variety of public projects such as streets, buildings, and improvements; the repayment of these bonds is usually made from the Debt Service Fund, and these bonds are backed by the full faith and credit of the issuing government.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

Governmental Fund Types - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and trust funds. In essence, these funds are accounting segregation of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and the liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

IMRF – Illinois Municipal Retirement Fund - IMRF is organized under the laws of the State of Illinois for the purpose of providing a uniform program of death, disability, and retirement benefits for the employees of approximately 3,000 local governments and school districts.

Income - A term used in proprietary fund type accounting to represent (1) revenues, or (2) the excess of revenues over expenses.

Intergovernmental Revenue - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Levy - (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments or service charges imposed by the District.

Liability - Debt or other legal obligations arising out of transactions in the past that must be liquidated, renewed or refunded at some future date.

Modified Accrual Basis - The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, that is when they become both “measurable” and “available” to finance expenditures of the current period: “available” means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditure either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis or accounting.

Net Income - Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers in over operating expenses, non-operating expenses, and operating transfers out.

Net Tax Levy Impact - The total amount of property tax extensions calculated to be received from property tax levy for each fund. The District has six tax levy funds: General Corporate, Liability Insurance, Audit Fund, Land Development Levy, Retirement - IMRF/FICA, and Debt Service Funds.

Property Tax - Property taxes are levied on real property according to the property’s valuation and tax rate.

Proprietary Fund Types - The classification used to account for a District’s ongoing organizations and activities similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government’s business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

Public Act 94-976 – A state law which eliminated referendum-approved tax rate ceilings on individual operating funds. The Act automatically sets the rates at the highest rate allowed by statute.

Reserve Funds - A portion of a fund restricted for a specific purpose.

Revenue - Funds the government receives as income, including such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Salaries and Benefits - The amount budgeted and appropriated for salaries, wages, health premiums, and fringe benefits.

Tax Levy - The total amount to be raised by general property taxes for operating and debt service purposes.

Tax Rate - The amount of tax levied for each \$100 of assessed valuation.

Truth in Taxation Act - Provides taxpayers with the means to check and review local government spending. It requires the District Board to publish a notice and hold a public hearing on their intention to adopt a levy exceeding the property taxes extended for the previous year by more than five percent.