



Lake County Forest Preserves

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DATE: June 5, 2023

MEMO TO: Jessica Vealitzek, Chair
Operations Committee

Paras Parekh, Chair
Planning Committee

Gina Roberts, Chair
Finance Committee

FROM: Steve Neaman
Director of Finance

Agenda Item # 10.1

RECOMMENDATION: Recommend approval of a Resolution adopting the Annual Budget Policies and Annual Strategic Action Plan for the 12-month fiscal year ending December 31, 2024.

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

FINANCIAL DATA: No immediate impact.

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

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

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

**BOARD OF COMMISSIONERS
LAKE COUNTY FOREST PRESERVE DISTRICT
REGULAR JUNE MEETING
JUNE 14, 2023**

MISTER PRESIDENT AND MEMBERS OF THE BOARD OF COMMISSIONERS:

Your **OPERATIONS COMMITTEE, PLANNING COMMITTEE** and **FINANCE COMMITTEE** present herewith "A Resolution Adopting the Annual Budget Policies and Annual Strategic Action Plan for Fiscal Year 2024" and request its approval.

OPERATIONS COMMITTEE:

Date: 6-5-2023 Roll Call Vote: Ayes: _____ Nays: _____
 Voice Vote Majority Ayes; Nays: 0

PLANNING COMMITTEE:

Date: 6-5-2023 Roll Call Vote: Ayes: _____ Nays: _____
 Voice Vote Majority Ayes; Nays: 0

FINANCE COMMITTEE:

Date: 6-5-2023 Roll Call Vote: Ayes: _____ Nays: _____
 Voice Vote Majority Ayes; Nays: 0

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

**A RESOLUTION ADOPTING THE ANNUAL BUDGET POLICIES AND ANNUAL
STRATEGIC ACTION PLAN FOR FISCAL YEAR 2024**

WHEREAS, it is appropriate and in the best interests of the Lake County Forest Preserve District (the "District") for the Board of Commissioners of the District (the "Board") to adopt annual budget policies and an annual strategic action plan for the compilation and presentation of the annual District budget; and

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

WHEREAS, the "Adopted Annual Budget Policies and Annual Strategic Action Plan Fiscal Year 2024" attached to and made a part of this Resolution by this reference (the "Policies and Plan") were prepared by staff, reviewed by the Committees of the Board, and include modifications based upon Committee comments and input; and

WHEREAS, the Executive Director, the Director of Finance, and District staff recommend that the Policies and Plan be adopted for the compilation of the Fiscal Year 2024 District budget (the "Fiscal Year 2024 Budget");

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

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

Section 2. Approval of Policies and Plan. The Policies and Plan are hereby approved and adopted for use in preparation of the Fiscal Year 2024 Budget.

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

PASSED this _____ day of _____, 2023

AYES:

NAYS:

APPROVED this _____ day of _____, 2023

Angelo D. Kyle, President
Lake County Forest Preserve District

ATTEST:

Julie Gragnani, Secretary
Lake County Forest Preserve District

Exhibit No. _____

**FISCAL YEAR 2024
BUDGET POLICIES AND STRATEGIC ACTION PLAN**



**LAKE COUNTY FOREST PRESERVE DISTRICT
ADOPTED ANNUAL BUDGET POLICIES AND ANNUAL STRATEGIC ACTION PLAN
FISCAL YEAR 2024**

(JANUARY 1, 2024 – DECEMBER 31, 2024)

MISSION STATEMENTS



**Lake County
Forest Preserves**

Preservation Restoration Education Recreation

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



**Preservation Foundation
of the Lake County Forest Preserves**

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

FISCAL YEAR 2024 BUDGET POLICIES:

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

FISCAL YEAR 2024 STRATEGIC ACTION PLAN AREAS OF FOCUS:

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

**FISCAL YEAR 2024
BUDGET POLICIES AND STRATEGIC ACTION PLAN**

Fiscal Year 2024 Budget Policies:

1. FINANCIAL POLICIES

Objectives

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

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1.4.7 Prioritize capital maintenance of critical infrastructure, facilities and habitats in the Capital Improvement Program (CIP) with available funding.

- 1.5 *Continue to look for and evaluate outsourcing opportunities for the most advantageous cost benefit for the District.*
- 1.6 *Evaluate staffing vacancies to make sure limited resources are allocated in a manner consistent with the District's strategic plan.*
- 1.7 *Evaluate long-term financial planning.*
 - 1.7.1 Monitor 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 ensure their compliance with the Board adopted Fee Guidelines.
 - 1.7.5 Monitor the municipal bond market for potential refunding opportunities for the District's outstanding bonds.
- 1.8 *In conjunction with the Community Engagement & Partnerships Department 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.*
- 1.9 Place a public referendum ballot measure on the November 2024 election cycle for capital funding of land acquisition, habitat restoration, and public access improvements.

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 2024 budget if funded through a reallocation of existing funds or by securing new grants or other non-tax revenues and continue such programs only as long as those reallocated or additional funds are available.
- 2.1.2 Department Directors will review each vacant position in their department during the budget development and throughout the fiscal year with regard to each position's importance to the District and possible alternatives to refilling the vacant position. Additional positions will be evaluated as needed.
- 2.1.3 Education, professional development, training and career growth is encouraged as a recognized benefit to the District and its employees. Specific training activities, workshops, schools and conferences shall be submitted as part of the budget review process. ~~For Fiscal Year 2023 training requests should focus on those opportunities available online or offered locally to avoid transportation and lodging costs.~~
- 2.1.4 Requests for professional certifications, required licenses, and related training shall be submitted under a separate account entitled "Certifications and Education" as part of the

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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 2024, 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. The Board will also convene a "Decennial Efficiency" committee in accordance with state law.
- 2.6 Committee- or Commissioner-directed initiatives or requests by any Commissioner other than the President resulting in (i) staff assistance requiring more than two hours to complete, (ii) legal advice that will take more than a nominal period of attorney time (as determined by the Executive Director, except for legal advice arising from normal work of the Planning Committee), (iii) changes to the Capital Improvement Plan of the Forest Preserves, or (iv) an unplanned budgetary impact, shall require approval by the Finance Committee.

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- 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 Indirect costs of programs will be reflected on the program cost sheet and program fee recoveries will be evaluated against the adopted Fee Guidelines.

3. REVENUE POLICIES

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

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- 3.3.3 The Foundation accepts gifts of land and other real property with the intention of selling the gift to support the Forest Preserves mission, in accordance with the donor's wishes.
- 3.3.4 The Foundation establishes endowment funds for Habitat Restoration and Management to provide a permanent source of long-term revenue for the Forest Preserves.
- 3.3.5 Donors can provide for the Forest Preserves by making a provision for the Preservation Foundation in their estate plan.
- 3.4 Each department will review, evaluate, and submit non-tax revenue projections and programs. All such revenue shall be allocated across the various items appropriated by the Board as provided by law. No department has claim to any specific source of revenue, unless otherwise provided by law or Board Policy. Confirmed grant funding will be included as projected revenue to be used for planned expenditures. Projected revenue from philanthropic support, including private, state, and federal grants, shall be reviewed by the Community Engagement & Partnerships Department.
- 3.5 The Enterprise Fund fee schedule shall reflect at a level of more than 100% financial self-support. Golf Course Operations are expected to generate funds to cover operating costs, renovation, restoration and improvement of the golf courses. The updated 5-year Capital Improvement Plan for the golf course facilities will reflect anticipated expenditures. The Board may approve the use of general district funds to facilitate the development of energy efficiency projects on golf course sites.
- 3.6 Designate funds received from the sale of Dunn Museum collections for future acquisitions and/or care of the collections.
- 3.7 The District will review all fee based programs to ensure 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.
- 3.9 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.

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*

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- 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~~ non-union regular full-time and regular part-time employees shall be eligible for proficiency incentives.
- 4.2.2 The Position Inventory for all District personnel is current as of the date of the passage of this Resolution. Existing positions will be evaluated based on workload and the ability to fund the position. Requests for replacement, new or modified positions must be supported by a detailed justification including financial resources.

5. RESERVE FUND BALANCE POLICIES

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

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- 5.4 Excess reserves under this policy are actual undesignated fund balance dollars available on the year-end financial statements.
- 5.5 The Director of Finance shall, as part of the annual audit and financial statement preparation process, monitor and ensure that the fund balance reserves are maintained as required by this policy.

6. CAPITAL IMPROVEMENT POLICIES

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

“The Planning Committee shall study and review potential land acquisition opportunities and shall, where appropriate, obtain appraisals, surveys, environmental reports, title reports, and other acquisition information; recommend acquisition of real property rights to the Board; review, provide direction to staff regarding, and recommend 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 submission to the Board for approval of, master plans; be responsible for recommending the implementation of plans and uses for District land and facilities, including site development and restoration plans; and review and make recommendations concerning requests for easements and licenses. The Planning Committee shall refer any proposed plan or use that would (1) have a significant impact on District land or other District plans or uses or (2) involve a new use of such land, to each Standing Committee so that each Standing Committee has an opportunity, not later than its second regular meeting following the Planning Committee’s referral, to review the potential impacts of such plan or use. If the Planning Committee votes to recommend the approval of such plan or use after such an opportunity to review has been provided, the plan or use (if it requires the expenditure of District funds) shall be implemented only after it has been prioritized and funded as part of the processes for the District’s annual budget policies review, budget ordinance, and appropriations ordinance”.

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

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

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

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

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

Fiscal Year 2024 Strategic Action Plan Areas of Focus:

Leadership

1. Land Management

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

2. Operational Efficiency

- 2.1 The District will model fiscal responsibility, social equity and governmental transparency.
- 2.2 The District will continue analyzing and prioritizing rehabilitation and redevelopment opportunities of preserves in which infrastructure is nearing the end of its useful life and where use patterns have changed over time, with the intent to reduce underutilized impervious surfaces, eliminate adverse impacts to natural resources, reduce long term operational expenses and provide improved recreational experiences.
- 2.3 The District will continue to emphasize its safety culture.
- 2.4 The District will maintain professional training and required certification of staff with a focus on leadership, skill development, retention and succession planning.
- 2.5 The District will empower and develop board members and staff to become leading experts in their fields by investing in educational training and professional development opportunities.

3. Expand Non-Tax Resources

- 3.1 Provide opportunities that allow volunteers to contribute in a variety of meaningful ways by improving recruitment, training, management, communication and recognition.

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

Organizational Sustainability

1. Pursue Funding Enhancement and Leveraging.

~~1.1~~ ~~Plan and execute a successful public referendum campaign to secure additional capital funding for land preservation, preserve access improvements and restoration initiatives in November 2024, in partnership with the Friends of the Forest Preserves and the Preservation Foundation of the Lake County Forest Preserves.~~

~~For a November 2024 referendum for capital funding for land preservation, preserve access improvements and restoration initiatives, provide factual information to the public concerning the referendum, including the effects on District programs and District taxpayers of either passing, or not passing, the referendum.~~

~~1.1.2~~ Pursue legislative action to amend the Downstate Forest Preserve Act to increase the statute's maximum corporate tax rate from .06% to not more than .08% and to increase the statute's maximum development tax rate from .025% to not more than .045%. Any tax increase from such increased rates must be approved by referendum.

~~1.2.1.3~~ Prioritize investments of available resources using data-driven, performance-based decisions that consider outside trends and long-term impacts.

~~1.3.1.4~~ Continue to assertively pursue federal and state grants, private donations through the Preservation Foundation and cooperative agreements through private public partnerships, local governments, open lands organizations and property owners for projects that are already identified as District needs.

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

2.1 Establish components for the framework of a long-range District-wide master plan that integrates operations, land use, ecosystems services, and public access projects. This will be used to guide sustainable development and management of new and existing preserves and provide Lake County residents with equitable recreational opportunities and access to open space.

2.2 Continue to analyze and prioritize rehabilitation and redevelopment opportunities of preserves in which infrastructure is nearing the end of useful life and where use patterns have changed over time, with the intent to reduce underutilized impervious surfaces, eliminate adverse impacts to natural

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resources, reduce long term operational expenses and provide improved recreational experiences. The focus of these efforts in 2024 will be on the portions of Greenbelt Forest Preserve that were developed in the 1970s and 80s.

- 2.3 Utilize a consistent process to provide accurate cost estimates for major projects included in the 10-year Capital Improvement Plan and 10-year rolling financial plan.
- 2.4 Analyze and minimize long-term operating, maintenance and management costs of proposed projects, existing sites, facilities and infrastructure.
- 2.5 Seek outside funding opportunities or other cooperative partnerships for planning, restoration and improvement projects ~~that have been identified as a District priority needs~~ when benefits to the District exceed costs of coordinating and participating in such partnerships.
- 2.6 Make data driven decisions that prioritize investments for the appropriate level of public access and conservation efforts.
- 2.7 Continue with Phase I implementation of the approved Lakewood Master Plan.
- ~~2.8 Complete the construction of Phase I of a new environmental education facility at Edward L. Ryerson Conservation Area.~~
- 2.8 Complete Phase I and Phase II engineering for the Millennium Trail between Ethel's Woods to Pine Dunes Forest Preserves.
- 2.9 Complete the construction of the accessibility improvements to the Duck Farm Off-leash Dog Area.
- 2.10 Complete a comprehensive master plan for the Adlai E. Stevenson Home and property that will identify energy efficiency and accessibility improvements for the home and service building and public access improvements to the site including accessibility improvements to the existing parking lot and walkways and a potential trail connection to the Des Plaines River Trail.

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

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

4. Provide necessary support facilities.

- 4.1 Maintain high standards of cleanliness and safety at all preserves and facilities for Lake County's population to use and enjoy.

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- 4.2 Properly restore and manage our natural areas and wildlife habitats.
- 4.3 Provide efficient and effective work spaces and support facilities for District Commissioners and employees.
5. ***Execute facility assessment program.***
 - 5.1 Based on an analysis of District needs, evaluate facilities for potential reuse or removal, considering historical significance, appropriate third-party licenses, and fiscal and operational impact. If considering conversion of existing facilities to meet new uses, compare long-term costs and benefits of conversion to those of constructing new facilities designed specifically to meet those needs. Identify funding sources for renovation and ongoing operation and maintenance costs of any facilities to be retained.
 - 5.2 Based on analysis, evaluate long-term operating and maintenance costs when adding or expanding facilities. Evaluate and consider adding new facilities or expanding existing facilities when needed to reduce overcrowding, allow fuller use, or support new programs or services, and when funding is identified to cover ongoing operation and maintenance costs and or provide non-tax revenue growth.
 - 5.3 Continue to assess buildings to determine if they have historical significance and a fiscally responsible public benefit to restoring or preserving them. Continue to identify unneeded and underutilized structures for salvage and removal.
6. ***Identify sources of non-tax revenue such as, corporate sponsorships, grants, and donations through the Preservation Foundation and cost management strategies to offset costs of providing programs and services and operating and maintaining facilities and equipment.***
7. ***Continue to assess the historical collections and related systems including objects, archives, and sites in an effort to further refine the focus of the collection on the significant natural and cultural history of Lake County.***
8. ***Deliver prompt, responsive, quality public safety services.***
9. ***Continue to enhance non-tax revenues through promotion of District's golf courses and other revenue-generating facilities. Continue to expand revenue generating programs and opportunities at Independence Grove that take advantage of, and provide services to, the over two million annual visitors to the site.***
10. ***Design new or renovated facilities for future energy efficiency and environmental sustainability.***
 - 10.1 Continue to do audits or assessments, including cost recovery analysis for District buildings to identify potential energy efficiency projects.
 - 10.2 Propose energy efficiency projects for inclusion in the 10-Year Capital Improvement Plan.
 - 10.3 Continue to follow the Green Fleet Policy.
 - ~~10.3~~10.4 Whenever possible and financially practical, all new and renovated facilities shall achieve Net-Zero energy performance, producing as much energy as they use over the course of the year.
11. ***Reduce the District's risk exposure and incident rate.***
12. ***Enhance other digital capabilities and incorporate emerging technologies that automate and support core functions and create internal efficiencies.***

FISCAL YEAR 2024 BUDGET POLICIES AND STRATEGIC ACTION PLAN

Conservation

1. *Protect Ecological Habitat*

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

2. *Preserve Land and Water Resources*

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

3. *Protect, Preserve and Restore Oak Ecosystems*

- 3.1 Continue to implement the Chicago Wilderness Oak Ecosystem Recovery Plan by collaborating with The Morton Arboretum's Chicago Regional Tree Initiative and other partners.
- 3.2 Continue implementing partnerships to remove European buckthorn from oak ecosystems throughout Lake County.
- 3.3 Prioritize existing preserves and potential land acquisition that would support a 1,000-acre oak woodland ecosystem.
- 3.4 Increase the natural and urban tree canopy by planting native trees and shrubs in both natural and day-use areas to achieve the goal of a 4% increase by 2025.
- 3.5 Continue ~~implementation~~ ongoing management of the Southern Des Plaines River Woodland Habitats to maintain their ecological quality and the ecosystem services they provide ~~Restoration Project~~.

4. *Large Scale Land Management*

- 4.1 Develop preservation options to protect large tracts of land appropriate for permanent protection based on the GIMS.
- 4.2 Continue to work with partners to implement four 10,000 acre complexes identified in the GIMS, which will result in providing large-scale habitats for woodland, grassland and wetland species.

5. *Reduce Hydrological Impacts*

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- 5.1 Preserve land along streams, rivers, lakes and wetlands to accommodate stormwaters, to reduce flood damage and improve water quality, as available land acquisition funds and outside funding sources permit.
- 5.2 Collaborate with the U.S. Army Corps of Engineers to implement ~~a Section 206~~ Aquatic Ecosystem Restoration Program at Dutch Gap and Raven Glen Forest Preserves to restore wetland and prairie communities in the Upper Des Plaines River Watershed.
- 5.3 Continue collaboration with the Lake County Stormwater Management Commission on watershed planning efforts with the Des Plaines River Watershed Workgroup, and the North Branch Watershed Workgroup to develop and implement resilient stormwater protection practices, improve water quality and supply, encourage the utilization of green infrastructure and implement place-based resolutions for stormwater impacts.
- 5.4 Right size supporting infrastructure to reduce underutilized impervious surface wherever possible to minimize water runoff.
6. ***Protect Forest Preserve Holdings*** - Continue to analyze all District real estate holdings regarding existing property use restrictions such as conservation easements, deed restrictions or nature preserve dedications, and where appropriate, place restrictions on District property that is determined to be in need of additional protection.
7. ***Restore and manage District lands to improve and maintain healthy landscapes for natural habitats, enhanced biodiversity, and protection of rare threatened and endangered species.***
 - 7.1 Develop measurable restoration and adaptive management goals for ecological complexes, strategic habitat conservation areas, enhancement areas, rare native communities, core preserves and other areas in and surrounding Forest Preserve holdings and establish metrics for assessment of progress towards those goals based on data in the District's database.
 - 7.2 Restore and manage large, un-fragmented blocks of natural habitat, and manage greenways to provide connecting corridors between core preserves for native species and natural communities.
 - 7.3 Continue to foster and expand a strong volunteer land stewardship program that engages residents of Lake County in the restoration, management, and monitoring of Lake County's land and water resources. Document the value and benefits of the stewarding program on an annual basis.
 - 7.4 Conserve and improve ecosystem services including, native biodiversity, wildlife habitat, air quality, water quality, stormwater reduction, climate resiliency and other public benefits that natural lands and waters provide in Lake County and the surrounding region.
 - 7.5 Design and manage green infrastructure within public use areas to utilize native species and to provide buffer zones for natural habitat areas.
 - 7.6 Remove and control invasive species. Increase efforts to prevent and manage plant diseases and invasive pests.

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- 7.7 Evaluate proposed and existing habitat restoration projects to assess level of on-going land management work and funding required to properly maintain resilient restoration areas.
- 7.8 Continue to conduct native species monitoring research and management, to make data driven decisions about habitat restoration efforts, manage wild and domestic nuisance animal populations, and to guide efforts for the protection and re-introduction of rare, threatened and endangered plant and animal populations.
- 7.9 Use farming as an interim land management tool to defer future operational costs until long-term uses for lands are approved by Board and funds are available for both initial restoration and long-term adaptive management of such lands.
- 7.10 Explore viable alternatives [to conventional farming](#), including regenerative farming to improve ~~row-crop farming as an~~ interim —land management ~~tool~~ to store [additional](#) carbon, reduce erosion and enhance soil quality.

Communication, Education and Outreach

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

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- 4.1 Continue to promote visitor and community engagement in protecting District resources and to encourage voluntary compliance with District rules and regulations.
- 4.2 Maintain strong cooperative relationships with other law enforcement, first responder, and emergency management agencies and groups in Lake County.
- 4.3 Patrol, inspect and delineate District boundaries in order to identify, remove and prevent property encroachments.
5. ***Foster a positive public image for the District as a friendly, professional organization dedicated to preserving and restoring the county's natural and cultural resources, and to providing quality education and outdoor recreation opportunities consistent with brand and strategic plan priorities.***
 - 5.1. Promote visitor and community engagement using proven communication methods and tools. Solicit user feedback and analyze statistics to make data-driven decisions and to better understand how to engage the community in ways that will promote use and support.
 - 5.2. Monitor and maintain a unified and consistent brand identity.
 - 5.3. Determine the most efficient use and balance of community engagement resources to allow focus on strategic plan priorities.
 - 5.4. Broaden conversations with diverse audiences who may not know about their Lake County Forest Preserves or the Preservation Foundation, and motivate them to actively use their preserves, participate in programs, or become a volunteer or donor.
 - 5.5. Educate the public on the financial challenges faced by the District, the facilities and services subsidized entirely by tax dollars, and how fees and charges for other facilities, programs and services help to recover part or all of the cost of those services and on how their contributions can help extend and accelerate the work of the District.
6. ***Promote expanded public awareness and use of the District's education and outdoor recreation facilities and programs.***
 - 6.1. Expand communications that promote our forest preserves as a fitness and recreation destination for physical and mental wellness.
 - 6.2. Expand *Horizons* magazine distribution to increase public awareness of educational programs, preserve amenities, natural resources, rental facilities, recreational opportunities, and the Preservation Foundation; align editorial content with brand and strategic plan priorities.
 - 6.3. Implement an integrated marketing campaign effort using print, digital and word-of-mouth efforts to help support the endowment and raise awareness of the Preservation Foundation.
 - 6.4. Use publications, media outreach efforts, digital marketing tools, and the District's centralized social media platforms to drive traffic to the District's public website, increase revenue from ecommerce sales, user fees and donations, and expand mail/email list subscribers.

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- 6.5. Follow and assess communication trends and incorporate new technologies to enhance existing marketing, advertising and promotional capabilities. Continue analyzing communication methods and promotional tools to make the most effective use of each and to create a balance of messaging formats.
- 6.6. Train board members, staff and volunteers to be brand ambassadors so every public interaction is a beneficial one; equip them to deliver consistent messages when interacting with the public.
7. *Assess the needs of Lake County schools and its teachers and revise or develop programs that will fill need and foster future generations of stewards, users and supporters.*

Public Access and Connections

1. *Provide opportunities for Lake County residents to participate in healthy, outdoor recreation activities in the natural settings of our forest preserves.*
 - 1.1 Monitor existing uses and encourage and allow compatible public use in a manner that is safe for visitors, protects natural resources, supports strategic plan priorities, and promotes an active healthy lifestyle for residents of Lake County and all preserve visitors.
 - 1.2 Continue to implement the District's ADA Transition Plan based on available funding, identified priorities and compliance standards.
2. *Provide Trails, Greenways, Scenic Vistas, Open Spaces, River and Lake Access.*
 - 2.1 Complete construction of sections of the District's regional trail system that are funded in the CIP and plan and prepare future trail sections for implementation when funding is available. Evaluate opportunities to include underserved and economically challenged areas of the county into the county regional trail system.
 - 2.2 Where appropriate, provide public access to inland lakes, rivers and streams.
 - 2.3 Preserve, where appropriate, remaining undeveloped lakefront and riparian land.
 - 2.4 Continue to work with partners to plan and implement the county's network of regional trails and greenways.
 - 2.5 Continue to manage the Des Plaines River Water Trail by, clearing logs and debris, maintaining canoe/kayak launches and actively supporting the volunteer River Stewards program.
 - 2.6 Analyze and review the District-wide wayfinding trail system and develop design plans, procedures and standards for future signage. Begin implementation of the new system based on identified priorities. This includes the Des Plaines River Trail and the Millennium Trail signage.
 - 2.7 Continue to maintain and improve the District's on-line interactive trail map and expand use of Geographic Information System (GIS) capabilities to provide additional real-time information to the public and to create internal efficiencies.
 - 2.8 Continue to monitor and improve the District's internal project notification system and develop adjustments to the system to share with the general public through online communications.
3. *Analyze opportunities to open new preserves, trails and facilities.*

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

1. *The following procedures apply to granting salary:*

1.1.A. All salary adjustments shall be within the salary grade established for the position.

1.2.b. An employee eligible for an introductory increase during the fiscal year in accordance with District Personnel Policies, Section 5.2 shall receive it based on a performance appraisal. Any introductory adjustments made shall be allocated from the department's personnel services budget and the amount shall not exceed that provided in the budget.

1.3.e. All salary adjustments shall be delivered as a base pay increase, except that base pay will not be increased beyond grade maximum. If the proposed salary increase raises the compensation for the employee above the maximum, the salary increase will be combined with the one-time cash payment so that the employee's compensation is raised to the maximum for the range and the balance of the performance increase is paid as a one-time cash payment.

1.4.d. Salary adjustments shall become effective July 1 and be reflected in the following paycheck. One-time lump sum payments shall be reflected on the same paycheck.

2. *Full-time Employees and Regular Part-time Employees:*

2.1.a. Employees should be performing at a minimum of the "inconsistent" level or higher to be eligible to receive a salary increase.

2.2.b. The total of all salary increases (base pay and cash payment combined) granted shall not exceed ~~5.53.5~~ 5.53.5% of the Department's non-union full-time and regular part-time personnel services accounts on an accrued basis over 26 pay periods.

June 2023	
• 5	Joint meeting of Finance Committee, Planning Committee and Operations Committee to review and approve the CIP and the Annual Budget Policies and Annual Strategic Action Plan.
• 14	Board reviews and adopts Annual Budget Policies, Annual Strategic Action Plan and CIP.
• 30	Departments submit ITAC Request Forms to IT Department
July 2023	
• 14	Department Directors submit completed MUNIS budget entries to Finance Department.
• 18	Department Directors submit completed narratives, achievements, and program forms to Finance Department.
• 31	Operations Committee reviews and approves Fee Guidelines and Ordinance
August 2023	
• 3	Finance Committee reviews and approves Fee Guidelines and Ordinance
• 9	Board approves Fee Guidelines and Ordinance
• 11	Director of Finance submits preliminary budget information to Executive Director.
• 14-31	Review with Department Directors of submitted budgets.
September 2023	
• 8	Executive Director and Director of Finance review budget request with President and Finance Committee Chair.
• 15	Proposed Budget Book sent to printer.
• 25	Proposed budget distributed to Board and posted on website.
October 2023	
• 2	First day on which Tax Levy Ordinance may be adopted (first Monday in October).
• 2	Joint meeting of Planning Committee, Operations Committee, and Finance Committee. The Executive Director and Directors present proposed budget and Appropriation Ordinance.
• 2	Finance Committee approves Budget, Tax levy and Appropriations Ordinances.
• 3	Last day to publish notice of public hearing if proposed tax levy is estimated to exceed 105% of the previous aggregate extension.
• 11	At regular Board Meeting hold public hearing on the Tax Levy Ordinance if estimate of taxes to be raised by taxation exceeds 105% of last year's extension.
• 11	Board approves Budget, adopts Tax Levy and Appropriation Ordinances.
• 25	Last date to publish Appropriation Ordinance (within 10 business days).

December 2023	
• 4	Last date to adopt Tax Levy Ordinance (first Monday in December).
• 26	Last day to file certified copy of Tax Levy Ordinance with Lake County Clerk (last Tuesday in December).
• 29	Last day to adopt Annual Budget Ordinance pursuant to the District Rules of Order and Operational Procedure.
March 2024	
• 31	Last date by which Appropriation Ordinance must be adopted pursuant to statute and LCFPD Rules of Order and Operational Procedures (last day of first quarter of fiscal year).