



LAKE COUNTY FOREST PRESERVES
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Preservation, Restoration, Education and Recreation

DATE: April 30, 2018
MEMO TO: S. Michael Rummel, Chair
Finance Committee
FROM: Steve Neaman
Director of Finance

Agenda Item# 9.2

RECOMMENDATION: Recommend approval of an Ordinance Setting Forth the Annual Appropriations for the Lake County Forest Preserve District for the Fiscal Year 2018/19, in the amount of \$135,902,000.

STRATEGIC DIRECTION SUPPORTED: Organizational Sustainability

FINANCIAL DATA: The Fiscal Year 2018/19 Annual Appropriation Ordinance will be funded through the District tax levy and other sources authorized by law.

BACKGROUND: On May 8, 2018, the budget for Fiscal Year 2018/19 in the amount of \$112,646,415 will be presented to the Board for approval. The proposed Appropriation Ordinance represents the second step in the process to accomplish the requirements of the Downstate Forest Preserve District Act 70 ILCS 805/13.3. The third step, The Tax Levy Ordinance, will be presented to the Board for approval prior to December 2018 and December 2019.

The Annual Appropriation Ordinance provides the authority to expend funds for salaries and benefits, commodities, contractals, and capital outlays as may be required. The Ordinance proposes an appropriation of \$135,902,000 which includes:

The amount of the budget:	\$112,646,415
Fund balance of the General Fund	1,000,000
Fund balance for Land Development Levy Fund.....	3,000,000
Fund balance for Land Acquisition, Development Bonds and Capital Proj.	59,544
Fund balance for Development Levy Fund Capital Projects	2,386,000
Fund balance for Grant Funds, Wetlands, Farm Management, Land Preparation, Tree Replacement Fund and Easements and Special Projects.....	6,258,000
10% contingency for emergencies and unanticipated expenditures.....	10,552,041

The appropriation establishes the maximum total amounts authorized to be expended for various purposes and does not create a commitment on behalf of the District.

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

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

**AN ORDINANCE SETTING FORTH
THE ANNUAL APPROPRIATIONS FOR
THE LAKE COUNTY FOREST PRESERVE DISTRICT FOR
FISCAL YEAR 2019
(JULY 1, 2018 THROUGH DECEMBER 31, 2019)**

Passed and Approved by
the Board of Commissioners
of
the Lake County Forest Preserve District
Lake County, Illinois
this 8th day of May, 2018.

Published in pamphlet form by direction
and authority of the Board of Commissioners of
the Lake County Forest Preserve District
Lake County, Illinois
this 8th day of May, 2018.

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

**AN ORDINANCE SETTING FORTH THE ANNUAL APPROPRIATIONS FOR THE
LAKE COUNTY FOREST PRESERVE DISTRICT FOR FISCAL YEAR 2019
(JULY 1, 2018 THROUGH DECEMBER 31, 2019)**

WHEREAS, on May 8, 2018, the Lake County Forest Preserve District Board of Commissioners adopted the Annual Budget Ordinance for the Fiscal Year 2018/19; and

WHEREAS, the Downstate Forest Preserve District Act (70 ILCS 805/13.3), and the Lake County Forest Preserve District's "Rules of Order and Operational Procedures" adopted December 13, 2016, require that an Annual Appropriation Ordinance be adopted by the Lake County Forest Preserve District Board of Commissioners;

NOW, THEREFORE, BE IT ORDAINED 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 Ordinance by this reference.

Section 2. Appropriations. The following sums of money, or so much thereof as may be authorized by law, are or may be required to defray all necessary expenses and liabilities of the Lake County Forest Preserve District, and the same shall be, and they are hereby, appropriated for the objects and purposes hereinafter specified for the 2019 fiscal year beginning July 1, 2018, and ending December 31, 2019:

LAKE COUNTY FOREST PRESERVE DISTRICT
APPROPRIATION BY FUND FOR FISCAL YEAR ENDING DECEMBER 31, 2019

<u>Fund Code</u>	<u>Fund Name</u>	<u>Appropriation FY 2019</u>
1000	General Corporate Fund	\$31,814,000
2000	Land Development Fund	16,152,000
2100	Retirement Fund	4,369,000
2200	Audit Fund	282,000
2300	Insurance Fund	2,328,000
2400	Wetlands Management Fund	597,000
2500	Easements and Special Projects	3,137,000
2600	Land Preparation Fund	880,000
2700	Fort Sheridan Cemetery	45,000
2800	Farmland Management Fund	984,000
2900	Tree Replacement Fund	180,000
3030-3321	Land Acquisition Fund	3,294,000
3510-3720	Land Development Bond Fund	1,455,000
3800-3920	Capital Projects	2,386,000
4000-4920	Debt Service Fund	55,980,000
6000-7900,2350	Donation and Grant Fund	2,926,000
8000-8300	Enterprise Fund-Golf Operations	6,795,000
9000	Vehicle Replacement Fund	1,080,000
9100	Information Technology Replacement Fund	488,000
9200	Equipment Replacement Fund	730,000
	Total Appropriation For All Funds:	\$135,902,000

Section 3. Legal Effect. The appropriations made pursuant to Section 2 of this Ordinance shall be construed only as establishing the maximum total amounts authorized to be expended for the various objects and purposes stated in said Section and no such appropriation shall be construed to be, or to create, a commitment, agreement, obligation or liability of the Lake County Forest Preserve District nor shall any such appropriation authorize any expenditure of funds without, in each case, the approval of such expenditure by the Board of Commissioners of the Lake County Forest Preserve District or by such other person or entity authorized by applicable law.

Section 4. Unexpended Prior Appropriations. Pursuant to the Downstate Forest Preserve District Act (70 ILCS 805/13.2), any prior appropriation for the purpose of constructing, restoring, reconditioning, reconstructing, or acquiring improvements in the development of forests and lands of the District that has not yet been expended, shall not lapse and any sum of money levied, collected or received for that purpose shall be held for at least five years after its appropriation, to be used for the purpose for which it was appropriated. Any other sum of money appropriated, levied, collected or received for any object or purpose, but not yet expended, is hereby re-appropriated by this Ordinance for such object or purpose.

Section 5. Severability. If any appropriation made by, or any provision of, this Ordinance shall for any reason be held to be invalid or unconstitutional by any court or by any administrative body or official, such decision shall not affect the validity of any other appropriation made by, or any other provision of, this Ordinance.

Section 6. Filing with County Clerk. Pursuant to Section 18-50 of the Illinois Property Tax Code (35 ILCS 200/18-50), the District Treasurer is hereby directed to execute the certification attached to this Ordinance and the District Secretary is hereby directed to file a certified copy of this Ordinance with the County Clerk of Lake County, Illinois within 30 days after its passage and approval.

Section 7. Effective Date; Publication. This Ordinance shall be in full force and effect from and after its passage and approval by a concurrence of a majority of all the members constituting the Board of Commissioners of the Lake County Forest Preserve District and shall be published in pamphlet form within 10 days after its passage and approval.

PASSED this ____ day of _____, 2018.

AYES:

NAYS:

APPROVED this ____ day of _____, 2018

Ann B. Maine, President
Lake County Forest Preserve District

ATTEST:

Julie Gragnani, Board Secretary
Lake County Forest Preserve District

Exhibit No. _____

[On District Letterhead]

CERTIFICATION

APPROPRIATIONS ORDINANCE

I, **S. Michael Rummel**, do hereby certify that I am the duly qualified and appointed Treasurer and Chief Fiscal Officer of the **Lake County Forest Preserve District**, and as such official I do further certify that the estimated revenues, by source anticipated to be received by the **Lake County Forest Preserve District**, Lake County, Illinois, in the Fiscal Year 2018/2019 are those estimated revenues as set forth in the attached Annual Appropriations Ordinance of the **Lake County Forest Preserve District**, Lake County, Illinois for the fiscal year beginning July 1, 2018, and ending December 31, 2019 as adopted by the President and Board of Commissioners at its properly convened meeting held on the 8th day of May, 2018 all as appears from the official records of said **Lake County Forest Preserve District**.

IN WITNESS WHEREOF, I have hereunto affixed my official signature and the corporate seal of said **Lake County Forest Preserve District**, at Libertyville, Illinois on this ____ day of _____, 2018.

S. Michael Rummel
Treasurer and Chief Fiscal Officer

LAKE COUNTY FOREST PRESERVE DISTRICT

