



DATE: March 4, 2021

TO: Julie Simpson, Chair
Finance Committee

FROM: Stephen Neaman
Director of Finance

RECOMMENDATION: Recommend approval of an Ordinance amending the FY2021 Budget for development and operation of a beer garden at Independence Grove Forest Preserve, including amendments to (i) the General Corporate Fund for additional revenues and operating expenditures, (ii) the Capital Facilities Improvement Fund for capital expenditures, and (iii) the position inventory for additional staff.

STRATEGIC DIRECTION SUPPORTED: Organizational Sustainability

FINANCIAL DATA: Budget modifications will be needed to the General Corporate Fund and the Capital Facilities Fund as outlined below. It is anticipated that it will take a little less than a year and a half to recoup the capital improvement costs. An amendment to the District’s authorized position inventory will also be required.

BACKGROUND: During the development of the 2021 budget, it was determined that the beach operation at Independence Grove would be discontinued. Since the adoption of the 2021 budget, staff has been looking at alternative uses for the beach house that was used for the former beach. Staff is recommending that it be converted into a beer garden, which would begin operations this spring. In order to accomplish this, the beach house will need some building modifications and the 2021 General Corporate Fund and position inventory within the 2021 budget will need to be modified to reflect the operating budget for the beach house operations.

The requested modifications to the 2021 budget are:

General Corporate Fund (1000):

<u>Revenues:</u>	
Independence Grove	\$35,000
<u>Expenditures:</u>	
<u>Personnel:</u>	
Part-Time Wages	7,000
<u>Commodities:</u>	
Uniforms	200
Operating Supplies	1,800
Cost of Goods Sold	10,000
<u>Contractuals:</u>	
Telephone	1,200

Capital Facilities Improvement Fund (3900):

Expenditures:

Capital Imprvmts-Preserves	20,000
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If the attached ordinance is approved, future District budgets will include the addition of a new department division (190) in the General Corporate Fund under the Revenue Facilities department.

As part of the budget modifications, staff recommends that four part-time Food & Beverage Attendant positions (Temporary Salary Grade 1 - \$11.00 - \$14.00) be added to the staff of Independence Grove to operate the beer garden at an increased FTE of .19.

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

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

**AN ORDINANCE AMENDING THE FY2021 BUDGET
(FOOD AND BEVERAGE OPERATIONS AT
INDEPENDENCE GROVE FOREST PRESERVE)**

WHEREAS, on October 13, 2020 the Board of Commissioners of the Lake County Forest Preserve District (the “District”) approved “An Annual Budget Ordinance for Fiscal Year 2021 (January 1, 2021 through December 31, 2021)” approving the District’s budget for fiscal year 2021 (the “2021 Budget”); and

WHEREAS, the 2021 Budget approved the closure of the beach operations at Independence Grove Forest Preserve; and

WHEREAS, the District desires to repurpose the beach house facility at the former beach at Independence Grove (the “Beach House”) by converting it into a beer garden that will provide food and beverage amenities to Preserve visitors, while creating an opportunity to generate revenue (the “Beer Garden”); and

WHEREAS, to open and operate the Beer Garden, it will be necessary to (i) make building modifications to the Beach House (ii) incur operating and capital expenses, and (iii) add four part-time Food & Beverage Attendant positions (.19 FTE’s) to the District’s position inventory; and

WHEREAS, in furtherance thereof, it is in the District’s best interests to amend the General Corporate Fund (1000) within the 2021 Budget to increase the following line items by the following amounts:

<u>Revenues:</u>	
Independence Grove	\$35,000
<u>Expenditures:</u>	
Personnel:	
Part-Time Wages	7,000
Commodities:	
Uniforms	200
Operating Supplies	1,800
Cost of Goods Sold	10,000
Contractuals:	
Telephone	1,200

(collectively, the “2021 General Corporate Fund Amendments”); and

WHEREAS, in furtherance thereof, it is in the District’s best interests to amend the Capital Facilities Improvement Fund (3900) within the 2021 Budget to increase the following line item by the following amounts:

<u>Expenditures:</u>	
Capital Improvements-Preserves	20,000

(the “2021 Capital Facilities Improvement Fund Amendment”); and

WHEREAS, in furtherance thereof, it is also in the District’s best interests to amend the Position Inventory of the 2021 Budget by replacing the “Revenue Facilities” line item with the following line item:

Department	Full-Time Position Inventory	Part-Time Position Inventory	Full-Time Equivalent	FUNDING SOURCES					
				General	Audit	Insurance	Grant	Land Development	Enterprise Fund
Revenue Facilities	15	207 [increase of 4]	65.17 [increase of .19]	12.64 [increase of .19]	0	0	0	0	52.53

(the “2021 Position Inventory Amendment”); and

WHEREAS, the expenditures resulting from the 2021 General Corporate Fund Amendment, the 2021 Capital Facilities Improvement Fund Amendment, and the 2021 Position Inventory Amendment are already authorized by “An Ordinance Setting Forth the Annual Appropriations for the Lake County Forest Preserve District for Fiscal Year 2021 (January 1, 2021 through December 31, 2021)” (the “2021 Appropriations Ordinance”) and therefore no amendment to the Appropriations Ordinance is necessary;

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. Approval of Amendments. The 2021 General Corporate Fund Amendment, the 2021 Capital Facilities Improvement Fund Amendment, and the 2021 Position Inventory Amendment are hereby approved.

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

PASSED this _____ day of _____, 2021

AYES:

NAYS:

APPROVED this _____ day of _____, 2021

Angelo D. Kyle, President
Lake County Forest Preserve District

ATTEST:

Julie Gragnani, Secretary
Lake County Forest Preserve District

Exhibit # _____