



Lake County Forest Preserves

General Offices
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DATE: October 2, 2023

Agenda Item # 10.2

MEMO TO: Gina Roberts, Chair
Finance Committee

FROM: Steve Neaman
Director of Finance

RECOMMENDATION: Recommend approval of an Ordinance Setting Forth the Annual Appropriations for the Lake County Forest Preserve District for Fiscal Year 2024, in the amount of \$100,955,000.

STRATEGIC DIRECTION SUPPORTED: Organizational Sustainability

FINANCIAL DATA: The Fiscal Year 2024 Annual Appropriation Ordinance will be funded through the District tax levy and other sources authorized by law.

BACKGROUND: On October 11, 2023, the budget for Fiscal Year 2024 in the amount of \$66,825,199 will be presented to the Lake County Forest Preserve District Board of Commissioners 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 and the District's Rules of Order and Operational Procedures. The third step, the Tax Levy Ordinance, will also be presented to the Board for approval on October 11, 2023.

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 \$100,955,000 which includes:

The amount of the budget:	\$66,825,199
Fund balance of the General Fund (Capital Projects)	5,270,000
Fund balance for Land Development Levy Fund (Capital Projects)	5,820,000
Fund balance for Land Acquisition, Development Bonds and Capital Projects.....	8,012,700
Fund balance for Vehicle, Equipment and IT Replacement Funds.....	1,000,000
Fund balance for Enterprise Fund – Golf Operations Capital	250,000
Fund balance for Grant Funds, Wetlands, Farm Management, Land Preparation, Tree Replacement Fund, Ft. Sheridan Cemetery, Easements and Special Projects and State Forfeiture Fund	8,196,700
10% contingency for emergencies and unanticipated expenditures.....	5,580,401

The Appropriation Ordinance 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, Manager of Board Operations, 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 2024
(JANUARY 1, 2024 THROUGH DECEMBER 31, 2024)**

Passed and Approved by
the Board of Commissioners
of
the Lake County Forest Preserve District
Lake County, Illinois
this 11th day of October, 2023.

Published in pamphlet form by direction
and authority of the Board of Commissioners of
the Lake County Forest Preserve District
Lake County, Illinois
this 11th day of October, 2023.

**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 2024
(JANUARY 1, 2024 THROUGH DECEMBER 31, 2024)**

WHEREAS, on October 11, 2023, the Lake County Forest Preserve District (the “District”) Board of Commissioners adopted “An Annual Budget Ordinance for Fiscal Year 2024 (January 1, 2024 through December 31, 2024)”; and

WHEREAS, Section 13.3 of the Downstate Forest Preserve District Act (70 ILCS 805/13.3), and the District’s “Rules of Order and Operational Procedures” adopted December 13, 2022 and amended from time to time, require that an Annual Appropriation Ordinance be adopted by the District;

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 District, and the same shall be, and they are hereby, appropriated for the objects and purposes hereinafter specified for the 2024 fiscal year beginning January 1, 2024, and ending December 31, 2024:

LAKE COUNTY FOREST PRESERVE DISTRICT APPROPRIATION BY FUND FOR FISCAL YEAR ENDING DECEMBER 31, 2024		
<u>Fund Code</u>	<u>Fund Name</u>	<u>Appropriation FY 2024</u>
1000	General Corporate Fund	31,739,000
2000	Land Development Fund	14,497,000
2100	Retirement Fund	2,821,000
2200	Audit Fund	224,000
2300	Insurance Fund	1,710,000
2350	State Forfeiture Fund	20,000
2400	Wetlands Management Fund	250,000
2500	Easements and Special Projects	2,413,000
2600	Land Preparation Fund	160,000
2700	Fort Sheridan Cemetery	50,000
2800	Farmland Management Fund	601,000
2900	Tree Replacement Fund	298,000
3510-3720	Land Development Bond Fund	5,663,000
3800-3920	Capital Projects	2,350,000
4000-4920	Debt Service Fund	23,161,000
6000-7900,2350	Donation and Grant Fund	5,246,000
8000-8300	Enterprise Fund-Golf Operations	6,648,000
9000	Vehicle Replacement Fund	1,870,000
9100	Information Technology Replacement Fund	493,000
9200	Equipment Replacement Fund	741,000
	Total Appropriation For All Funds:	<u>\$100,955,000</u>

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 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 District or by such other person or entity authorized by applicable law.

Section 4. Unexpended Prior Appropriations. Pursuant to Section 13.2 of 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 _____, 2023.

AYES:

NAYS:

APPROVED this ____ day of _____, 2023.

Angelo D. Kyle, President
Lake County Forest Preserve District

ATTEST:

Julie Gragnani, Board Secretary
Lake County Forest Preserve District

Exhibit No. _____



CERTIFICATION

APPROPRIATIONS ORDINANCE

I, **Gina Roberts**, 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 2024 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 January 1, 2024, and ending December 31, 2024 as adopted by the President and Board of Commissioners at its properly convened meeting held on the 11th day of October, 2023 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 _____, 2023.

Gina Roberts
Treasurer and Chief Fiscal Officer

LAKE COUNTY FOREST PRESERVE DISTRICT

Seal

