



DATE: February 8, 2024

MEMO TO: Gina Roberts, Chair
Finance Committee

FROM: Steve Neaman
Director of Finance

RECOMMENDATION: Recommend approval of an Ordinance amending the Fiscal Year 2024 Budget due to restructuring of the Planning and Land Preservation Department.

STRATEGIC DIRECTION SUPPORTED: Organizational Sustainability

FINANCIAL DATA: There will be no increase to the existing 2024 budget.

BACKGROUND: In December of 2023, the District’s Director of Planning & Land Preservation retired. Due to this retirement, the Executive Director and Administration Department reviewed the current organizational structure and operating procedures to position the District in the best operating manner.

As a result of this review, the Executive Director recommended restructuring the Planning and Land Preservation Department by (i) establishing the Land Preservation Department as an independent department in the Executive Group, and (ii) establishing a separate Planning Department under the Operations Group.

On December 7, 2023, the Finance Committee unanimously approved personnel actions related to this restructuring. The Finance Committee added the new job titles “Director of Planning” and “Director of Land Preservation” and deleted the former job titles “Director of Planning & Land Preservation” and “Manager of Land Preservation.” The new Land Preservation Department would be led by the newly titled Director of Land Preservation, and the new Planning Department would be led by the newly titled Director of Planning.

The attached Exhibit A shows the current adopted 2024 budget for the Planning and Land Preservation Department and the proposed budget amendment. The budget amendment would divide the adopted 2024 budget for Planning and Land Preservation between the new Planning Department and the new Land Preservation Department.

REVIEW BY OTHERS: Director of Administration, Manager of Board Operations, Corporate Counsel.

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

**BOARD OF COMMISSIONERS
LAKE COUNTY FOREST PRESERVE DISTRICT
RESCHEDULED REGULAR FEBRUARY MEETING
FEBRUARY 20, 2024**

MISTER PRESIDENT AND MEMBERS OF THE BOARD OF COMMISSIONERS:

Your **FINANCE COMMITTEE** presents herewith “An Ordinance Amending the Fiscal Year 2024 Budget Due to Restructuring of the Planning and Land Preservation Department” and requests its approval.

FINANCE COMMITTEE:

Date: _____ Roll Call Vote: Ayes: ____ Nays: _____
 Voice Vote Majority Ayes; Nays: _____

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

**AN ORDINANCE AMENDING THE FISCAL YEAR 2024 BUDGET DUE TO
RESTRUCTURING OF THE PLANNING AND LAND PRESERVATION DEPARTMENT**

WHEREAS, on October 11, 2023, the Lake County Forest Preserve District’s (the “District”) Board of Commissioners, by ordinance, approved the District’s Annual Budget for Fiscal Year 2024 (the “2024 Budget”); and

WHEREAS, the District subsequently restructured the then-existing Planning and Land Preservation Department into (i) the Land Preservation Department, as an independent department in the Executive Group, and (ii) the Planning Department, as a new department in the Operations Group; and

WHEREAS, the 2024 Budget includes budgeted revenues and expenditures for the then-existing Planning and Land Preservation Department; and

WHEREAS, it is in the best interest of the District to amend the 2024 Budget as shown on Exhibit A, attached hereto, to appropriately divide the estimated revenues and expenditures budgeted for the previous Planning and Land Preservation Department between the new Planning Department and the new Land Preservation Department;

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 part of this Ordinance by this reference.

Section 2: Amendment of 2024 Budget. The 2024 Budget is hereby amended to divide the estimated revenues and expenditures budgeted for the former Planning and Land Preservation Department between the new Planning Department and the new Land Preservation Department, as shown on Exhibit A. The Executive Director and Director of Finance, or their designees, are hereby authorized to take such further actions as are necessary to effectuate this amendment.

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 _____, 2024

AYES:

NAYS:

APPROVED this _____ day of _____, 2024

Angelo D. Kyle, President
Lake County Forest Preserve District

ATTEST:

Julie Gragnani, Secretary

Exhibit No. _____

ORG	OBJECT	ACCT NAME	2024 Budget	Pln %	Planning Amount	LP %	Land Pres. Amount
20103600	501000	Salaries & Wages	\$ 248,010.00		\$ 248,010.00		\$ -
20103600	501300	Sick Pay	\$ 1,300.00		\$ 1,300.00		\$ -
20103600	501500	Salary Adjustment	\$ (70,000.00)		\$ (70,000.00)		\$ -
20103700	502300	Health Insurance	\$ 19,118.00		\$ 19,118.00		\$ -
		TOTAL	\$ 198,428.00		\$ 198,428.00		\$ -
20103800	601000	Office Supplies	\$ 2,500.00		\$ 1,650.00		\$ 850.00
20103800	604000	Software	\$ 200.00	100%	\$ 200.00	0%	\$ -
20103800	605000	Books Periodicals Manuals	\$ 50.00	70%	\$ 35.00	30%	\$ 15.00
20103800	606000	Postage	\$ 700.00	70%	\$ 490.00	30%	\$ 210.00
20103800	641200	Equipment Maintenance Supplies	\$ 500.00	50%	\$ 250.00	50%	\$ 250.00
20103800	643000	Operating Supplies	\$ 4,500.00		\$ 2,250.00		\$ 2,250.00
20103800		TOTAL	\$ 8,450.00		\$ 4,875.00		\$ 3,575.00
20104000	701200	Legal Fees	\$ 35,000.00		\$ 17,500.00		\$ 17,500.00
20104000	701500	Consulting Fees	\$ 80,000.00		\$ 60,000.00		\$ 20,000.00
20104000	702000	Advertising	\$ 3,000.00		\$ 3,000.00		\$ -
20104000	702100	Printing	\$ 200.00	50%	\$ 100.00	50%	\$ 100.00
20104000	702300	Dues & Subscriptions	\$ 1,380.00		\$ 1,380.00		\$ -
20104000	704100	Electricity	\$ 10,300.00	50%	\$ 5,150.00	50%	\$ 5,150.00
20104000	704200	Telephone	\$ 6,000.00	50%	\$ 3,000.00	50%	\$ 3,000.00
20104000	704300	Water & Sewer	\$ 810.00	50%	\$ 405.00	50%	\$ 405.00
20104000	704400	Disposal Services	\$ 250.00	50%	\$ 125.00	50%	\$ 125.00
20104000	704500	Pest Control	\$ 110.00	50%	\$ 55.00	50%	\$ 55.00
20104000	705000	Repairs & Maintenance Building	\$ 4,100.00	50%	\$ 2,050.00	50%	\$ 2,050.00
20104000	705200	Repair & Maintenance Equipment	\$ 500.00	50%	\$ 250.00	50%	\$ 250.00
20104000	706000	Equipment Rental	\$ 2,670.00		\$ 1,335.00		\$ 1,335.00
20104000	706100	Vehicle Replacement Charge	\$ 13,490.00	50%	\$ 6,745.00	50%	\$ 6,745.00
20104000	706200	IT Replacement Charge	\$ 8,320.00	50%	\$ 4,160.00	50%	\$ 4,160.00
20104000	706300	Equipment Replacement Chrg	\$ 1,200.00	50%	\$ 600.00	50%	\$ 600.00
20104000	706900	Certifications and Education	\$ 300.00	100%	\$ 300.00	0%	\$ -
20104000	707000	Professional Development	\$ 500.00	100%	\$ 500.00	0%	\$ -
20104000	707100	Mileage Reimbursement	\$ 150.00	67%	\$ 100.00	33%	\$ 50.00
20104000	708100	Real Estate & Drainage Taxes	\$ 30,000.00	0%	\$ -	100%	\$ 30,000.00
20103800		TOTAL	\$ 198,280.00		\$ 106,755.00		\$ 91,525.00
20613600	501000	Salaries & Wages	\$ 859,728.00		\$ 545,974.00		\$ 313,754.00
20613600	501100	Part Time Wages	\$ 39,820.00		\$ -		\$ 39,820.00
20613600	501300	Sick Pay	\$ 5,000.00		\$ 3,500.00		\$ 1,500.00
20613700	502300	Health Insurance	\$ 157,882.00		\$ 100,918.00		\$ 56,964.00
		TOTAL	\$ 1,062,430.00		\$ 650,392.00		\$ 412,038.00
20613800	605000	Books Periodicals Manuals	\$ 180.00	50%	\$ 90.00	50%	\$ 90.00
20613800	612000	Uniforms	\$ 1,125.00	50%	\$ 562.50	50%	\$ 562.50
20613800	643000	Operating Supplies	\$ 4,000.00		\$ 1,500.00		\$ 2,500.00
20613800		TOTAL	\$ 5,305.00		\$ 2,152.50		\$ 3,152.50
20614000	701100	Architect Fees	\$ 20,000.00	100%	\$ 20,000.00	0%	\$ -
20614000	701300	Engineering Fees	\$ 25,100.00	100%	\$ 25,100.00	0%	\$ -
20614000	701400	Computer Fees & Services	\$ 99,380.00		\$ 13,310.00		\$ 86,070.00
20614000	701500	Consulting Fees	\$ 40,000.00		\$ 40,000.00		\$ -
20614000	702300	Dues & Subscriptions	\$ 5,100.00		\$ 2,600.00		\$ 2,500.00

Lake County Forest Preserve
2024 Budget Amendment

Exhibit A

ORG	OBJECT	ACCT NAME	2024 Budget	Pln %	Planning Amount	LP %	Land Pres. Amount
20614000	706200	IT Replacement Charge	\$ 12,630.00		\$ 6,315.00		\$ 6,315.00
20614000	706900	Certifications and Education	\$ 1,330.00		\$ 1,130.00		\$ 200.00
20614000	707000	Professional Development	\$ 13,000.00		\$ 5,500.00		\$ 7,500.00
20614000	707100	Mileage Reimbursement	\$ 150.00	50%	\$ 75.00	50%	\$ 75.00
20614000	709000	Miscellaneous Contractuals	\$ -				
20614000		TOTAL	\$ 216,690.00 \$ -		\$ 114,030.00		\$ 102,660.00
		GRAND TOTAL:	\$ 1,689,583.00		\$ 1,076,632.50		\$ 612,950.50