



DATE: May 9, 2024

TO: Gina Roberts, Chair
Finance Committee

FROM: Rebekah Snyder
Director of Community Engagement & Partnerships

RECOMMENDATION: Recommend approval of an Ordinance Approving an Amended Fundraising Authorization Policy.

STRATEGIC DIRECTIONS SUPPORTED: Leadership, Organizational Sustainability

FINANCIAL DATA: There is no financial impact.

BACKGROUND: In 2008, the District adopted a Fundraising Authorization Policy (the “Policy”), which was amended in 2017 and 2021. The purpose of the Policy is to identify (i) which District projects and activities are eligible for gifts, (ii) which District officers or employees have authority to request and accept funds for the District, and (iii) the procedures for fundraising. The Policy provides a consistent process for determining the eligibility of projects and authority to raise funds for the District.

The proposed amendments to the Policy will bring the District into compliance with best practices and add specific language recommended by state and federal funding agencies. The amendments include language directing staff to (i) notify funders of changes in project personnel, (ii) notify funders (and in some cases get funder approval) of changes in scope, budget, and timeline, and (iii) establish and follow internal controls related to implementing grant-funded programs and projects, otherwise known as “Grant Procedures”.

In addition to these changes, staff recommends increasing the thresholds for approval of matching funds. These approval amounts have not increased since 2008 and have been adjusted upward.

REVIEW BY OTHERS: Executive Director, Director of Finance, Manager of Board Operations and Corporate Counsel.

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

**BOARD OF COMMISSIONERS
LAKE COUNTY FOREST PRESERVE DISTRICT
REGULAR MAY MEETING
MAY 15, 2024**

MISTER PRESIDENT AND MEMBERS OF THE BOARD OF COMMISSIONERS:

Your **FINANCE COMMITTEE** presents herewith “An Ordinance Approving An Amended Fundraising Authorization Policy” 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 APPROVING AN AMENDED
FUNDRAISING AUTHORIZATION POLICY**

WHEREAS, the Lake County Forest Preserve District (the "District") solicits and accepts gifts, funds, donations, and grants (collectively, "Grants") in support of the District's mission; and

WHEREAS, on May 13, 2008, the District passed and approved a "Fundraising Authorization Policy" governing the application for and acceptance of Grants, including the authority of designated District officials and employees to approve the application for and acceptance of Grants, which has been amended from time to time (as amended, the "Fundraising Policy"); and

WHEREAS, the District desires, and it is in the District's best interest, to approve an amended Fundraising Policy in substantially the form attached hereto (the "Amended Fundraising Policy"); and

WHEREAS, pursuant to Section 8 of the Downstate Forest Preserve District Act, 70 ICLS 805/8, the District has the authority to pass and enforce all necessary ordinance, rules and regulations for the management of the property and conduct of the business of 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. Approval of Amended Fundraising Policy. The Amended Fundraising Policy, in substantially the form attached hereto, is hereby approved. District officials and employees are hereby authorized to apply for and accept Grants on behalf of the District as designated and described in the Amended Fundraising Policy.

Section 3. Authority to Approve Procedures. The Director of Community Engagement and Partnerships of the District is hereby authorized to establish and approve changes to the Grant Procedures defined in the Amended Fundraising Policy.

Section 4. 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
Lake County Forest Preserve District

Exhibit No. _____

Lake County Forest Preserve District Fundraising Authorization Policy

I. General Policy

The Development Division ("Development") of the Lake County Forest Preserve District ("the District") raises gifts, funds, donations, and grants ("Funds") from sources such as individuals, foundations, associations, corporations, and certain governmental agencies to support capital improvements, programs, projects, initiatives or activities of the District ("Projects"). The District employees, officers, and entities authorized in Section III of this Policy are authorized to request and accept Funds, subject to the requirements of this Policy, including the Procedures in Section IV.

II. General Rules

Donors will, in general, not receive goods or services in consideration of their gift. If goods or services are provided by the District to a donor, those will be detailed in a written tax acknowledgement letter, mailed to the donor by January 31 of the year following the year in which the gift was received.

The District's acceptance of a gift from a donor is not a statement or indication that the District endorses, agrees with, or otherwise supports that donor, any other person or organization, or any ideology, or viewpoint.

The District will make every reasonable effort to protect donor anonymity, if requested by the donor, except where disclosure of a donor's information is required by law.

III. Authority

A. Projects Included in Approved Fiscal Year Budget or 10-Year Capital Improvement Plan

The authority to raise funds for projects that are included in the District's approved Fiscal Year Budget ("Budget") or 10-year Capital Improvement Plan ("CIP") is as follows.

- The Director of Community Engagement & Partnerships, with consultation from the relevant Department Director, may approve the request and/or acceptance of Funds for any Project that requires the District to provide matching funds of ~~\$10,000~~\$15,000 or less.
- The Executive Director or his or her designee may approve the request and/or acceptance of Funds for any Project that requires the District to provide matching funds of ~~\$25,000~~\$35,000 or less.
- The President and Finance Committee Chair may approve the request and/or acceptance of Funds for any Project that requires the District to provide matching funds of greater than ~~\$35,000~~25,000, up to and including ~~\$500,000~~\$700,000, with notification given to the relevant Standing Committee(s).

- The Board of Commissioners, upon recommendation by the appropriate Standing Committee(s), if applicable, may approve any request and/or acceptance of Funds for any Project.

B. Other Projects Not Previously Approved

If a Project (i) is not included in the Budget and CIP, (ii) would not have a significant impact on District land or other District plans or uses, and (iii) would not involve a new use of District land, the District may accept Funds for such Project. The authority to raise and accept Funds for such Projects is as follows:

- The Director of Community Engagement & Partnerships, with consultation from the relevant Department Director, may evaluate the scope of a proposed Project and approve the request for or acceptance of Funds for any Project that does not (i) obligate the District financially, (ii) require more than a nominal amount of staff time, or (iii) commit the District to significant operational obligations.
- The Executive Director or his or her designee may evaluate the scope of a proposed Project and approve the request for or acceptance of Funds for any Project that requires the District to spend ~~\$25,000~~\$35,000 or less, if such expenditures do not require an amendment to the District's Budget or Appropriations Ordinance.
- The Board of Commissioners, upon recommendation by the appropriate Standing Committee(s), if applicable, may evaluate the scope of a proposed Project and approve the request for or acceptance of Funds for any Project.

C. Permanently Restricted Donations

District staff is authorized to solicit permanently restricted gifts (i.e. endowment gifts) to be accepted by the District or by the Preservation Foundation of the Lake County Forest Preserves in accordance with the Foundation's Endowment Policies and Procedures.

IV. Procedures

A. Form of Request

The Director of Community Engagement & Partnerships, with consultation from the appropriate Department Director(s), will prepare each request to apply for or accept Funds and submit the request to the person or entity authorized to accept the Funds as set forth in Section II.A. If the Project is already included in the CIP and Budget, the request must specify whether the Funds will be used to off-set District expenses (i.e., the budget of the Project would remain the same) or if the Funds are to be used to increase the scope of the Project (i.e., the budget of the Project would increase by the amount of the Funds being applied for).

B. Change in Scope or Cost of Project

- If Funds are approved at a level 10% greater or less than the original request, or if the Funds are approved obliging the District to significantly alter the scope of the Project, acceptance of the Funds must first be approved through the same process, and with the same authority, used to approve the original request and/or acceptance.
- The funder of a Project will be notified when changes in key Project personnel occur.
- A funder of a Project will be notified before material changes in the Project’s scope, budget, and/or timeline are finalized. Approval of such changes will be obtained, if required, as a condition of the District’s acceptance of the Funds.

C. Funds that Require Staffing

Before the District accepts any Funds that would provide for additional District staffing (full time, part time, or temporary) the District shall first analyze and approve the positions through the District's current position analysis process.

D. Budget Amendment

Before the District accepts any Funds, the Director of Community Engagement & Partnerships will consult with the Director of Finance to determine if the Funds will require an amendment to the District's Budget and/or Appropriations Ordinance.

E. Internal Controls – Grant Procedures

The Director of Community Engagement and Partnerships is authorized and directed to establish, implement, and update administrative procedures for implementing grant-funded projects that align with state and federal guidelines and industry best practices (“Grant Procedures”). District staff will comply with the Grant Procedures in implementing the application for, acceptance of, and execution of grant agreements for Funds consistent with this paragraph. If the District receives a grant under which the District would serve as a “pass-through” agency by awarding and administering grant funds to one or more subrecipients, then the District shall make and administer such awards in accordance with any applicable grant agreements or conditions and the Grant Procedures, as they may be amended from time to time. In the event of a conflict between the Grant Procedures and the terms or conditions of any grant agreement approved and executed by the District, the requirements of the grant agreement shall control.

Approved May 13, 2008
 Amended February 14, 2017
 Amended December 14, 2021
Amended May 15, 2024