

DATE: September 30, 2024

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 2025, in the amount of \$115,756,000.

STRATEGIC DIRECTION SUPPORTED: Organizational Sustainability

FINANCIAL DATA: The Fiscal Year 2025 Annual Appropriation Ordinance will be funded through the District tax levy and other sources authorized by law.

BACKGROUND: On October 9, 2024, the budget for Fiscal Year 2025 in the amount of \$85,817,709 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 9, 2024.

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 \$115,756,000 which includes:

The amount of the budget:	\$85,817,709
Fund balance of the General Fund (Capital Projects)	6,000,000
Fund balance for Land Development Levy Fund (Capital Projects)	4,000,000
Fund balance for Land Acquisition, Development Bonds and Capital Projects.	4,100,000
Fund balance for Vehicle, Equipment and IT Replacement Funds	800,000
Fund balance for Enterprise Fund – Golf Operations Capital	970,000
Fund balance for Grant Funds, Wetlands, Farm Management, Land Preparation, Tree Replacement Fund, Ft. Sheridan Cemetery, Easements and Special Projects and State Forfeiture Fund.....	6,663,000
10% contingency for emergencies and unanticipated expenditures	7,405,291

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 2025
(JANUARY 1, 2025 THROUGH DECEMBER 31, 2025)**

Passed and Approved by
the Board of Commissioners
of
the Lake County Forest Preserve District
Lake County, Illinois
this 9th day of October, 2024.

Published in pamphlet form by direction
and authority of the Board of Commissioners of
the Lake County Forest Preserve District
Lake County, Illinois
this 9th day of October, 2024.

**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 2025
(JANUARY 1, 2025 THROUGH DECEMBER 31, 2025)**

WHEREAS, on October 9, 2024, the Lake County Forest Preserve District (the “District”) Board of Commissioners adopted “An Annual Budget Ordinance for Fiscal Year 2025 (January 1, 2025 through December 31, 2025)”; 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 2025 fiscal year beginning January 1, 2025, and ending December 31, 2025:

LAKE COUNTY FOREST PRESERVE DISTRICT		Appropriation
APPROPRIATION BY FUND FOR FISCAL YEAR ENDING DECEMBER 31, 2025		FY 2025
<u>Fund Code</u>	<u>Fund Name</u>	
1000	General Corporate Fund	32,943,000
2000	Land Development Fund	12,786,000
2100	Retirement Fund	3,149,000
2200	Audit Fund	223,000
2300	Insurance Fund	1,733,000
2350	State Forfeiture Fund	26,000
2400	Wetlands Management Fund	250,000
2500	Easements and Special Projects	603,000
2600	Land Preparation Fund	160,000
2700	Fort Sheridan Cemetery	51,000
2800	Farmland Management Fund	466,000
2900	Tree Replacement Fund	300,000
3134	Land Acquisition Bond Fund	19,250,000
3510-3720	Land Development Bond Fund	3,000,000
3800-3920	Capital Projects	1,100,000
4000-4920	Debt Service Fund	24,665,000
6000-7900,2350	Donation and Grant Fund	5,597,000
8000-8300	Enterprise Fund-Golf Operations	7,513,000
9000	Vehicle Replacement Fund	1,293,000
9100	Information Technology Replacement Fund	349,000
9200	Equipment Replacement Fund	299,000
Total Appropriation For All Funds:		\$115,756,000

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 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 _____, 2024.

AYES:

NAYS:

APPROVED this ____ day of _____, 2024.

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 2025 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, 2025, and ending December 31, 2025 as adopted by the President and Board of Commissioners at its properly convened meeting held on the 9th day of October, 2024 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 _____, 2024.

Gina Roberts
Treasurer and Chief Fiscal Officer

LAKE COUNTY FOREST PRESERVE DISTRICT

Seal

