



LAKE COUNTY FOREST PRESERVES  
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Preservation, Restoration, Education and Recreation

**DATE:** October 8, 2015

**MEMO TO:** S. Michael Rummel, Chair  
Finance and Administrative Committee

**FROM:** Steve Neaman  
Director of Finance

**SUBJECT:** Carryover of Budgeted Expenses from FY2014-2015 to FY2015-2016

**RECOMMENDATION:** Recommend adoption of an Ordinance amending the Fiscal Year 2015-2016 Budget to reflect carryovers for projects budgeted but not completed in Fiscal Year 2014-2015.

**BACKGROUND:** The attached list of accounts and dollar amounts represent projects that were budgeted for and started in FY2014-2015, but that were not completed during the year. Under generally accepted accounting principles (GAAP), such projects should not be expensed in the year in which they were issued; instead, the next year's fiscal budget should be modified to include in that budget the unexpended balance of the budgeted item that is expected to be expended in that next fiscal year ("carryover expenses").

Each year, the District adopts an ordinance to amend the current year budget to add the carryover expenses from the prior year. Accordingly, this ordinance amends the FY2015-2016 budget to add the carryover expenses from FY 2014-2015 in the total amount of \$14,196,953.69.

Every fiscal year, the District uses language in its appropriations ordinance stating that sums of money appropriated for development or acquisition of District lands that have not yet been expended, shall not lapse and money received for that purpose shall be held at least five years after its appropriation, to be used for the purpose for which it was appropriated. Therefore, there is no legal reason to amend the appropriations ordinance.

**REASON FOR RECOMMENDATION:** To amend the FY2015-2016 budget, which was approved by ordinance, the Board must approve an amending ordinance.

**REVIEW BY OTHERS:** Executive Director, General Counsel, Chief Operations Officer

**FINANCIAL DATA:** The items were approved projects from FY2014-2015 and the accounts and amounts are detailed on the attached report.

**PRESENTER:** Steve Neaman



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

**AN ORDINANCE AMENDING THE FISCAL YEAR 2015-2016 BUDGET FOR  
EXPENDITURES BUDGETED BUT NOT COMPLETED IN FISCAL YEAR 2014-2015**

**WHEREAS**, the Lake County Forest Preserve District (the "District") has previously approved an Annual Budget for Fiscal Year 2014/15 (the "2015 Budget") and an Annual Budget for Fiscal Year 2015/16 (the "2016 Budget") ; and

**WHEREAS**, the projects and expenditures listed under the column entitled "Description" (the "Carry Over Projects") in Exhibit A attached hereto were budgeted in the 2015 Budget and were started but not completed during Fiscal Year 2014-2015; and

**WHEREAS**, specifically, for each Carry Over Project there remains an amount that (i) was budgeted but unexpended from the 2015 Budget, (ii) is anticipated to be expended in Fiscal Year 2015/2016, and (iii) is equal to the amount corresponding to such Carry Over Project under the column entitled "Carry Over Amount" in Exhibit A (the "Carry Over Expenses"); and

**WHEREAS**, is in the best interest of the District to amend the 2016 Budget to allow the District to expend the Carry Over Expenses to perform the Carry Over Projects;

**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: Approval of Listed Projects. The Carry Over Projects and Carry Over Expenses are hereby re-approved as part of the 2016 Budget.

Section 3: Amendment of the 2016 Budget. The Director of Finance is hereby authorized to amend the 2016 Budget by including the Carry Over Projects and the Carry Over Expenses therein.

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 \_\_\_\_\_, 2015

AYES:

NAYS:

APPROVED this \_\_\_\_\_ day of \_\_\_\_\_, 2015

\_\_\_\_\_  
Ann B. Maine, President  
Lake County Forest Preserve District

ATTEST:

\_\_\_\_\_  
Julie A. Gragnani, Secretary  
Exhibit No. \_\_\_\_\_

**Lake County Forest Preserve District**  
**Budget Carry Overs**  
**FY2015 to FY2016**

Exhibit A

FUND	ORG	OBJECT	PROJECT	DESCRIPTION	Open Purchase Order Amount	Carry Over Amount
<b>GENERAL FUND</b>						
1000	11104000	701500		Strategic Planning Consulting	\$ -	\$ 14,153.05
1000	11104100	803100	61412	Ryerson Barn Improvements	\$ 103,280.00	\$ 84,337.00
1000	11104100	803100	61811	GO - Basement Improvements	\$ -	\$ 692,000.00
1000	11104100	803100	NO PROJ	Energy Efficiency Improvements GO	\$ -	\$ 188,268.00
1000	11104100	803200	60002	DPR Trail	\$ 13,004.63	\$ 37,690.15
1000	11104100	803200	60025	DogImprov	\$ -	\$ 50,000.00
1000	11104100	803200	60701	Grassy Lake Improvements (Hurd property)	\$ 30,988.96	\$ 31,025.11
1000	11104100	803200	61811	GO - Basement Improvements	\$ -	\$ 500,000.00
1000	11104100	803200	63610	Washington St. Underpass	\$ -	\$ 20,000.00
1000	11104100	809000	61811	GO - Basement Improvements	\$ 284,966.50	\$ 399,971.92
<b>DEVELOPMENT LEVY FUND</b>						
2000	20104100	802100	62902	DPR Trail - Wilmot Woods	\$ -	\$ 34,600.00
2000	20104100	802100	64710	Buffalo Creek Phase - MWRD Restoration	\$ 22,482.00	\$ 22,482.00
2000	20104100	802100	64810	Fox River Addition	\$ 8,040.00	\$ 8,040.00
2000	20104100	803200	60004	Habitat Restoration	\$ 345,311.73	\$ 262,860.43
2000	20104100	803200	60009	Pavement Program	\$ 1,125,304.75	\$ 1,296,291.63
2000	20104100	803200	60010	Preserve Tree Planting	\$ 1,638.00	\$ 1,638.00
2000	20104100	803200	60018	Restrooms	\$ 145,000.00	\$ 145,194.00
2000	20104100	803200	60701	Grassy Lake Improvements (Hurd property)	\$ 466,869.89	\$ 186,233.49
2000	20104100	803200	61010	Lakewood Tree Planting	\$ -	\$ 250,000.00
2000	20104100	803200	61020	Lakewood Forest Preserve	\$ 49,594.08	\$ 49,594.08
2000	20104100	803200	61025	Lakewood Rte 176/Fairfield	\$ 9,270.10	\$ -
2000	20104100	803200	61101	Middlefork Savanna Trail Connection	\$ 44.09	\$ 44.09
2000	20104100	803200	61303	Millennium Trail - Rte 83 & Rollins Road	\$ 1,844.95	\$ 5,000.00
2000	20104100	803200	61603	Millennium Trail - Van Patten Woods Connection	\$ -	\$ 49,689.00
2000	20104100	803200	63302	DPR Trail - Ryerson North	\$ 291,569.60	\$ 96,642.90
2000	20104100	803200	63910	Ethel's Woods-N. Mill Creek Restoration	\$ 336,497.17	\$ 849,216.36
2000	20104100	803200	64603	Gilmer Road Crossing	\$ 82,501.62	\$ 142,501.62
2000	20104100	803200	64610	Waukegan Savanna - Phase I	\$ 113,436.11	\$ 113,436.11
2000	20104100	803200	64811	Spring Bluff Wildlife Observation Area	\$ -	\$ 75,000.00
2000	20104100	803200	65004	Southern DPR Preserve Habitat Restoration	\$ 407,665.13	\$ 33,381.63
2000	20104100	803200	65203	Millennium Trail - Rte 173	\$ -	\$ 30,000.00
2000	20104100	803200	69101	Lakewood Dog Exercise Area - Use Area Expansion	\$ -	\$ 20,575.00
2000	20104100	803400	65901	Chain O' Lakes Bike Path - Petite Lake Road connection	\$ -	\$ 25,000.00
2000	27644000	701500		District Wide Vegetation Sampling	\$ 13,082.75	\$ 13,082.75
2000	27644000	704800		2015 SITS	\$ 38,496.00	\$ -
<b>WETLANDS MANAGEMENT FUND</b>						
2400	24614100	803200	64701	Buffalo Creek Mitigation Bank Trail	\$ -	\$ 300,000.00
<b>EASEMENTS AND SPECIAL PROJECTS FUND</b>						
2500	25104100	803200	61603	Millennium Trail - Van Patten Woods Connection	\$ -	\$ 193,000.00
<b>FARMLAND MANAGEMENT FUND</b>						
2800	26844000	705100	62806	Invasive Species Management	\$ 107,149.77	\$ 103,055.30
2800	26844000	709000	62806	Invasive Species Management	\$ 21,086.60	\$ 21,086.60
2800	28644000	705100	62804	Crop Cover Seeding	\$ 8,537.80	\$ 8,537.80
2800	28644000	7051000	62801	Restoration Mowing	\$ 38,961.50	\$ 38,961.50

# Lake County Forest Preserve District

Exhibit A

## Budget Carry Overs

### FY2015 to FY2016

FUND	ORG	OBJECT	PROJECT	DESCRIPTION	Open Purchase Order Amount	Carry Over Amount
<b>TREE REPLACEMENT FUND</b>						
2900	29614100	803200	60010	Preserve Tree Planting	\$ 179,999.88	\$ 297,554.22
<b>2013 LAND DEVELOPMENT PROJECTS FUND</b>						
3563	35634100	802100	61101	Middlefork Savanna Trail Connection	\$ 305.91	\$ 10,728.44
3563	35634100	802100	61314	Millennium Trail - Rollins Road Crossing	\$ 1,516.17	\$ 1,516.17
3563	35634100	803200	60406	FtSGLFER	\$ -	\$ 2,600,000.00
3563	35634100	803200	60420	Fort Sheridan Preserve	\$ -	\$ 262,228.33
3563	35634100	803200	60701	Grassy Lake Improvements (Hurd property)	\$ 61,977.90	\$ 61,810.20
3563	35634100	803200	61005	Lakewood Habitat Restoration - Schreiber Bog	\$ 164,800.75	\$ 153,946.80
3563	35634100	803200	61006	Lakewood Habitat Restoration - Broberg Marsh	\$ 99,741.76	\$ 61,522.53
3563	35634100	803200	61020	Lakewood Forest Preserve	\$ -	\$ -
3563	35634100	803200	61101	Middlefork Savanna Trail Connection	\$ 206,305.72	\$ 814,451.08
3563	35634100	803200	61314	Millennium Trail - Rollins Road Crossing	\$ 3,879.95	\$ 3,879.95
3563	35634100	803200	61603	Millennium Trail - Van Patten Woods Connection	\$ 74,387.80	\$ 372,758.80
3563	35634100	803200	63010	Lyons Woods Trail Connection	\$ 205,803.70	\$ 277.70
3563	35634100	803200	63214	Millennium Trail - Wilson Road Crossing	\$ 363,356.12	\$ 363,356.12
3563	35634100	803200	63302	DPR Trail - Ryerson North	\$ 549,324.29	\$ 545,429.29
3563	35634100	803200	63714	Millennium Trail - Grand Ave Crossing	\$ 50,619.03	\$ 50,361.92
3563	35634100	803200	63910	Ethel's Woods-N. Mill Creek Restoration	\$ 70,303.70	\$ 52,771.90
3563	35634100	803200	64104	Cuba Marsh Habitat Restoration	\$ 104,079.50	\$ 169,665.00
3563	35634100	803200	64201	Pines Dunes - SMD	\$ -	\$ 72,683.54
3563	35634100	803200	64703	Grass Lake Road Tunnel	\$ 32,048.32	\$ 85,209.01
3563	35634100	803200	64810	Fox River Addition	\$ 35,781.84	\$ 78,770.65
3563	35634100	803200	65004	Southern DPR Preserve Habitat Restoration	\$ -	\$ 57,979.18
3563	35634100	803400	63610	Lake Corina	\$ 100,671.95	\$ 100,675.95
3563	35634100	803400	65101	Everett Road Trail Connection	\$ 60,539.00	\$ 67,499.00
<b>FORT SHERIDAN CAPITAL PROJECTS FUND</b>						
3800	38614100	803200	60420	Fort Sheridan Preserve	\$ 32,257.72	\$ 17,541.44
<b>CAPITAL FACILITIES IMPROVEMENT FUND</b>						
3900	39104100	803300	60608	Grant Woods Parking Lot	\$ 9,128.18	\$ 6,095.00
<b>NATURAL RESOURCES GRANT FUND</b>						
6900	69644100	803200	56014	Wright Woods Habitat	\$ -	\$ 9,179.63
6900	69644100	803200	56043	North Mill Creek	\$ -	\$ 147,558.75
6900	69644100	803200	56050	NFWS Lake Michigan	\$ 357,569.68	\$ 354,912.53
6900	69644100	803200	56052	USFW Costal Program	\$ 29,977.15	\$ 29,977.15
6900	69644100	803200	62410	Dam Removal Wright Woods	\$ 511,403.74	\$ 608,049.61
<b>MUSEUM RELOCATION</b>						
7600	7641400	7090000	76003	Museum Relocation Design	\$ 108,095.66	\$ 108,095.66
<b>VEHICLE REPLACEMENT FUND</b>						
9000	90104100	804000	NO PROJ	Vehicles	\$ 134,925.84	\$ 114,667.14
<b>IT REPLACEMENT FUND</b>						
9100	91124100	805200	61813	Document Management On Base	\$ 123,211.48	\$ 123,211.48
<b>Grand Total</b>					<b>\$ 7,808,761.47</b>	<b>\$ 14,196,953.69</b>