



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

Agenda Item# 9.1

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
GENERAL FUND					
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
DEVELOPMENT LEVY FUND					
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	\$ -
WETLANDS MANAGEMENT FUND					
2400	24614100	803200	64701 Buffalo Creek Mitigation Bank Trail	\$ -	\$ 300,000.00
EASEMENTS AND SPECIAL PROJECTS FUND					
2500	25104100	803200	61603 Millennium Trail - Van Patten Woods Connection	\$ -	\$ 193,000.00
FARMLAND MANAGEMENT FUND					
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
Budget Carry Overs
FY2015 to FY2016

Exhibit A

FUND	ORG	OBJECT	PROJECT	DESCRIPTION	Open Purchase Order Amount	Carry Over Amount
TREE REPLACEMENT FUND						
2900	29614100	803200	60010	Preserve Tree Planting	\$ 179,999.88	\$ 297,554.22
2013 LAND DEVELOPMENT PROJECTS FUND						
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
FORT SHERIDAN CAPITAL PROJECTS FUND						
3800	38614100	803200	60420	Fort Sheridan Preserve	\$ 32,257.72	\$ 17,541.44
CAPITAL FACILITIES IMPROVEMENT FUND						
3900	39104100	803300	60608	Grant Woods Parking Lot	\$ 9,128.18	\$ 6,095.00
NATURAL RESOURCES GRANT FUND						
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
MUSEUM RELOCATION						
7600	7641400	7090000	76003	Museum Relocation Design	\$ 108,095.66	\$ 108,095.66
VEHICLE REPLACEMENT FUND						
9000	90104100	804000	NO PROJ	Vehicles	\$ 134,925.84	\$ 114,667.14
IT REPLACEMENT FUND						
9100	91124100	805200	61813	Document Management On Base	\$ 123,211.48	\$ 123,211.48
Grand Total					\$ 7,808,761.47	\$ 14,196,953.69