



LAKE COUNTY FOREST PRESERVES
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Preservation, Restoration, Education and Recreation

DATE: October 6, 2016

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

Agenda Item# 9.1

FROM: Steve Neaman
Director of Finance

RECOMMENDATION: Recommend approval of an Ordinance amending the Fiscal Year 2016-2017 Budget to reflect carryovers for projects budgeted but not completed in Fiscal Year 2015-2016.

STRATEGIC DIRECTION SUPPORTED: Organizational Sustainability

FINANCIAL DATA: The items were approved projects from FY2015-2016 and the accounts and amounts are detailed on the attached report.

BACKGROUND: The attached list of accounts and dollar amounts represent projects that were budgeted for and started in FY2015-2016, 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 FY2016-2017 budget to add the carryover expenses from FY 2015-2016 in the total amount of \$17,092,452.36.

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.

REVIEW BY OTHERS: Executive Director, Chief Operations Officer, Corporate Counsel.

PRESENTER: Steve Neaman

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

**BOARD OF COMMISSIONERS
LAKE COUNTY FOREST PRESERVE DISTRICT
REGULAR OCTOBER MEETING
OCTOBER 11, 2016**

MADAM PRESIDENT AND MEMBERS OF THE BOARD OF COMMISSIONERS:

Your **FINANCE AND ADMINISTRATIVE COMMITTEE** presents herewith “An Ordinance Amending the Fiscal Year 2016-2017 Budget for Expenditures Budgeted but Not Completed in Fiscal Year 2015-2016” and requests its approval.

FINANCE AND ADMINISTRATIVE COMMITTEE:

Date: 10-6-2016 Roll Call Vote: Ayes: _____ Nays: _____
 Voice Vote Majority Ayes; Nays: 0

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

**AN ORDINANCE AMENDING THE FISCAL YEAR 2016-2017 BUDGET FOR
EXPENDITURES BUDGETED BUT NOT COMPLETED IN FISCAL YEAR 2015-2016**

WHEREAS, the Lake County Forest Preserve District (the "District") has previously approved an Annual Budget for Fiscal Year 2015/16 (the "2016 Budget") and an Annual Budget for Fiscal Year 2016/17 (the "2017 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 2016 Budget and were started but not completed during Fiscal Year 2015-2016; and

WHEREAS, specifically, for each Carry Over Project there remains an amount that (i) was budgeted but unexpended from the 2016 Budget, (ii) is anticipated to be expended in Fiscal Year 2016/2017, and (iii) is equal to the amount corresponding to such Carry Over Project under the column entitled "Carry Over " in Exhibit A (the "Carry Over Expenses"); and

WHEREAS, is in the best interest of the District to amend the 2017 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 2017 Budget.

Section 3: Amendment of the 2017 Budget. The Director of Finance is hereby authorized to amend the 2017 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 _____, 2016

AYES:

NAYS:

APPROVED this ____ day of _____, 2016

Ann B. Maine, President
Lake County Forest Preserve District

ATTEST:

Julie Gragnani, Secretary
Lake County Forest Preserve District

Exhibit No. _____

Lake County Forest Preserve District
Budget Carry Overs
FY2016 to FY2017

Exhibit A

Fund	Org	Object	Project	Description	Open Purchase Orders	Carry Over
1000	11104000	701500		Consulting Fees	\$ 10,533.81	\$ 10,533.81
1000	11104100	803100		Improvements to Buildings	\$ -	\$ 188,268.00
1000	11104100	803100	61811	GO Improvement to Buildings	\$ 9,460.00	\$ 1,208,203.73
1000	11104100	803200	63901	Ethels Woods Public Access Rte 45		\$ 155,334.05
1000	11104100	803200	60002	DPR Trail	\$ 12,413.93	\$ 37,099.45
1000	11104100	803200	60022	Capital Imprvmts-Infr Improv	\$ 147,018.74	\$ 474,623.83
1000	11104100	803200	60025	Capital Imprvmts-Dog Access Im	\$ -	\$ 100,000.00
1000	11104100	803200	60701	Capital Imprvmts-Grassy Lake I	\$ -	\$ 1,990.38
1000	11104100	803200	61603	MT - Van Patten Woods Connecti	\$ -	\$ 275,000.00
1000	11104100	803200	61703	MT-Rte 45 Tunnel RG/EW	\$ 76,368.05	\$ -
1000	11104100	803200	63610	Washington St underpass	\$ -	\$ 20,000.00
1000	11104100	809000		Miscellaneous Capital Outlay	\$ -	\$ 19,524.45
1000	13564100	804200		Radio Equipment	\$ -	\$ 110,330.00
1000	14434000	709000		Education Donation Balance		\$ 8,488.00
1000	14703800	604000		Software	\$ 6,780.00	\$ 6,780.00
1000	14704000	709000		Miscellaneous Contractuals	\$ 775.00	\$ 775.00
1000	14724000	709000	70007	Exhibits Misc Contractuals	\$ 3,500.00	\$ 3,500.00
1000	19224100	805100		Computer Hardware	\$ -	\$ 12,154.89
					\$ 266,849.53	\$ 2,632,605.59
2000	20104000	701500		Consulting Fees	\$ 15,300.00	\$ 15,300.00
2000	20104100	802100	60701	Engineering Fees	\$ -	\$ (1,523.20)
2000	20104100	802100	64810	Engineering Fees	\$ -	\$ 8,040.00
2000	20104100	803200	60004	Habitat Restoration	\$ 426,146.58	\$ 421,758.83
2000	20104100	803200	60009	Pavement Rehabilitation Progm	\$ 255,412.34	\$ 313,707.70
2000	20104100	803200	60010	Preserve Tree Planting Progm	\$ -	\$ 12,517.03
2000	20104100	803200	60015	Trail signs and benches	\$ -	\$ 8,304.63
2000	20104100	803200	60604	Grant Woods Restoration	\$ 132,765.11	\$ 124,050.00
2000	20104100	803200	60618	Grant Woods So. Restrooms	\$ -	\$ 50,000.00
2000	20104100	803200	61010	Capital Imprvmts-Preserves	\$ 63,464.24	\$ 138,964.24
2000	20104100	803200	61020	Lakewood	\$ 26,072.68	\$ 26,072.68
2000	20104100	803200	61101	Middlefork Savanna Trail Conne	\$ -	\$ 142,544.09
2000	20104100	803200	61303	MT - Rte 83 & Rollins Road	\$ -	\$ 5,000.00
2000	20104100	803200	61504	Singing Hills/Kettle Grove Res	\$ 120,943.91	\$ 170,809.00
2000	20104100	803200	61603	MT Van Patten Woods Connection	\$ -	\$ 133,999.00
2000	20104100	803200	63910	Ethel Woods	\$ 527,523.04	\$ 527,523.04
2000	20104100	803200	64610	Waukegan Savanna	\$ 47,066.02	\$ 52,135.63
2000	20104100	803200	65004	Southern DPR HR	\$ 323,575.76	\$ 21,283.31
2000	20104100	803200	65203	Millennium Trail- Rte 173	\$ -	\$ 30,000.00
					\$ 1,938,269.68	\$ 2,200,485.98

Lake County Forest Preserve District
Budget Carry Overs
FY2016 to FY2017

Exhibit A

Fund Org	Object	Project	Description	Open Purchase Orders	Carry Over
2400	24614100	803200	64701 Capital Imprvmts-Preserves	\$ -	\$ 300,000.00
				\$ -	\$ 300,000.00
2500	25104100	803000	61911 Buildings Ops Solar Panels	\$ -	\$ 1,898,050.00
2500	25104100	803200	61603 MT - VanPatten Woods Connectio	\$ -	\$ 193,000.00
				\$ -	\$ 2,091,050.00
2700	27644000	701500	Consulting Fees	\$ 75,911.94	\$ 75,911.94
2700	27644000	704800	Ecological Land Mgmt Contractu	\$ 38,345.01	\$ 38,345.01
				\$ 114,256.95	\$ 114,256.95
2800	28644000	705100	62802 Animal Damage Mgmnt Control	\$ 2,690.16	\$ 2,690.16
2800	28644000	705100	62803 Site Specific Invasive Species	\$ 59,641.00	\$ 59,641.00
2800	28644000	705100	62804 Cover Crop Seeding	\$ 23,032.42	\$ 23,032.42
2800	28644000	705100	62806 Districtwide Invasive Species	\$ 105,459.72	\$ 101,977.47
				\$ 190,823.30	\$ 187,341.05
2900	29614100	803200	60010 Preserve Tree Planting	\$ 139,283.40	\$ 143,628.95
				\$ 139,283.40	\$ 143,628.95
3530	35304100	803200	61020 Lakewood Mastern Plan	\$ -	\$ 274,000.00
3530	35304100	803200	62410 DPR Dam Removal		\$ 608,049.00
3530	35304100	803200	63010 Lyons Woods/Wauk Savanna Trail		\$ 300,000.00
3530	35304100	803200	63910 Ethel's Woods	\$ -	\$ 103,351.04
3530	35304100	803200	64104 Capital Imprvmts-Cuba Marsh	\$ 108,756.64	\$ 100,000.00
3530	35304100	803200	64610 Capital Imprvmts-WaukeganSP1	\$ 16,177.63	\$ 932,705.02
3530	35304100	803200	65101 Capital Imprvmts-EverettRd Tra	\$ -	\$ 1,500,000.00
				\$ 124,934.27	\$ 3,818,105.06
3563	35634100	802100	61101 Middlefork Trail Engineering	\$ -	\$ 10,728.44
3563	35634100	803200	60301 Duck Farm Munn Road Access	\$ -	\$ 100,000.00
3563	35634100	803200	60406 Capital Imprvmts-Ft Sher GLFER	\$ 928,946.35	\$ 909,826.65
3563	35634100	803200	60420 Fort Sheridan Preserve	\$ 218,272.90	\$ 259,667.54
3563	35634100	803200	60701 Grassy Lake Hurd Property Impr	\$ 19,060.00	\$ 183,768.15
3563	35634100	803200	61005 Shreiber Bog	\$ 207,275.59	\$ 266,239.68
3563	35634100	803200	61006 Broberg Marsh	\$ 21,963.52	\$ 32,533.40
3563	35634100	803200	61101 Middlefork Savanna Trail Conne	\$ 24,778.44	\$ 618,883.80
3563	35634100	803200	61314 MT Rollins Road Crossing	\$ -	\$ 250,000.00
3563	35634100	803200	61603 MT-Van Patten Woods Connection	\$ 40,129.40	\$ 338,500.40

Lake County Forest Preserve District
Budget Carry Overs
FY2016 to FY2017

Exhibit A

Fund	Org	Object	Project	Description	Open Purchase Orders	Carry Over
3563	35634100	803200	63010	Lyons Woods/Wauk Savanna Trail	\$ 23,692.00	\$ (2,684.00)
3563	35634100	803200	63214	MT Wilson Rd Crosing	\$ 386,456.58	\$ 386,456.58
3563	35634100	803200	63302	Capital Imprvmnts-DPR Trail RN	\$ -	\$ 35,006.80
3563	35634100	803200	63714	MT Grand Ave Crossing	\$ 50,619.03	\$ 223,362.00
3563	35634100	803200	63910	Ethel's Woods	\$ 48,394.42	\$ 19,809.59
3563	35634100	803200	64104	Capital Imprvmnts-Cuba Marsh	\$ 41,740.75	\$ 66,413.21
3563	35634100	803200	64201	Capital Imprvmnts-Pine Dunes SM	\$ -	\$ 71,675.04
3563	35634100	803200	64703	MT - Grass Lake Rd tunnel	\$ 3,831.36	\$ 56,992.05
3563	35634100	803200	64810	Fox River CIP	\$ -	\$ 72,356.41
3563	35634100	803400	63610	Lake Carina Trail Connection	\$ 2,905.16	\$ 2,909.16
3563	35634100	803400	65101	Everett Road Trail Connection	\$ 15,088.00	\$ 16,768.00
					\$ 2,033,153.50	\$ 3,919,212.90
3900	39104100	803100	61811	Improvements to Buildings-GO	\$ -	\$ 340,000.00
					\$ -	\$ 340,000.00
6900	69644000	701500	56039	DAS Jumping Mice and Weasels	\$ -	\$ 22,000.00
6900	69644000	709000	56033	Wildlife Conservation Program	\$ 45,000.00	\$ 45,000.00
6900	69644100	803200		Misc Expense offset Interest	\$ 21,714.86	\$ 21,714.86
6900	69644100	803200	56037	Greenbelt Nat Res Improvements	\$ 12,864.99	\$ 12,864.99
6900	69644100	803200	56043	North Mill Creek Pool & Rifle	\$ -	\$ 59,932.85
6900	69644100	803200	56045	Reconnect Urban Forests	\$ -	\$ 22,000.00
6900	69644100	803200	56048	Lake Michigan Watershed Invasi	\$ 249,799.86	\$ 71,841.97
6900	69644100	803200	56050	NFWS Lake Michigan Watershed	\$ -	\$ 354,912.53
6900	69644100	803200	56051	NFWS ChiCal Middlefork	\$ 99,526.05	\$ 108,691.28
6900	69644100	803200	56052	USFWS Costal Program Spr Bluff	\$ 25,166.60	\$ 26,490.60
6900	69644100	803200	56055	ICECF Cuneo Grant Expense	\$ 16,880.00	\$ 85,000.00
6900	69644100	803200	62410	DPR Dam Removal Grant	\$ 551,809.74	\$ -
					\$ 1,022,762.10	\$ 830,449.08
7600	76414000	709000	76003	Miscellaneous Contractuals	\$ 64,552.29	\$ 64,552.29
					\$ 64,552.29	\$ 64,552.29
9000	90104100	804000		Motor Vehicles	\$ -	\$ 276,302.20
					\$ -	\$ 276,302.20
9100	91124100	805100		Computer Hardware	\$ 18,194.97	\$ 51,250.83
9100	91124100	805200	61813	Computer Software	\$ 87,211.48	\$ 123,211.48
					\$ 105,406.45	\$ 174,462.31
					\$ 6,000,291.47	\$ 17,092,452.36