



LAKE COUNTY FOREST PRESERVES

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Preservation, Restoration, Education and Recreation

DATE: October 5, 2017

MEMO TO: S. Michael Rummel, Chair
Finance Committee

Agenda Item# 9.1

FROM: Steve Neaman
Director of Finance

RECOMMENDATION: Recommend approval of an Ordinance amending the Fiscal Year 2017-2018 Budget to reflect carryovers for projects budgeted but not completed in Fiscal Year 2016-2017.

STRATEGIC DIRECTION SUPPORTED: Organizational Sustainability

FINANCIAL DATA: The items were approved projects from FY2016-2017 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 FY2016-2017, 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 purchase orders 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 expensed 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 FY2017-2018 budget to add the carryover expenses from FY 2016-2017 in the total amount of \$18,116,221.64.

Every fiscal year, the District uses language in its appropriations ordinance stating that sums of money appropriated for development 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 to re-approve such expenses.

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

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

**BOARD OF COMMISSIONERS
LAKE COUNTY FOREST PRESERVE DISTRICT
REGULAR OCTOBER MEETING
OCTOBER 10, 2017**

MADAM PRESIDENT AND MEMBERS OF THE BOARD OF COMMISSIONERS:

Your **FINANCE COMMITTEE** presents herewith “An Ordinance Amending the Fiscal Year 2017-2018 Budget for Expenditures Budgeted but Not Completed in Fiscal Year 2016-2017” and requests its approval.

FINANCE COMMITTEE:

Date: 10/5/2017 Roll Call Vote: Ayes: ____ Nays: ____
 Voice Vote Majority Ayes; Nays: ____

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

**AN ORDINANCE AMENDING THE FISCAL YEAR 2017-2018 BUDGET FOR
EXPENDITURES BUDGETED BUT NOT COMPLETED IN FISCAL YEAR 2016-2017**

WHEREAS, the Lake County Forest Preserve District (the "District") has previously approved an Annual Budget for Fiscal Year 2016/17 (the "2017 Budget") and an Annual Budget for Fiscal Year 2017/18 (the "2018 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 2017 Budget and were started but not completed during Fiscal Year 2016-2017; and

WHEREAS, specifically, for each Carry Over Project there remains an amount that (i) was budgeted but unexpended from the 2017 Budget, (ii) is anticipated to be expended in Fiscal Year 2017/2018, 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 2018 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 2018 Budget.

Section 3: Amendment of the 2018 Budget. The Director of Finance is hereby authorized to amend the 2018 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 _____, 2017

AYES:

NAYS:

APPROVED this ____ day of _____, 2017

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
FY2017 to FY2018

Exhibit A

FUND	ORG	OBJECT	PROJECT	Description	Open PO	Carry Over
1000	11104000	701500		701500 Consulting Fees	\$ 4,820.00	\$ 4,820.00
1000	11104100	803100		803100 Building Efficiencies	\$ -	\$ 188,015.86
1000	11104100	803100	61811	61811 New General Offices	\$ 435,476.73	\$ 468,084.95
1000	11104100	803200	60002	60002 DPR Trail - General	\$ 12,413.93	\$ 37,099.45
1000	11104100	803200	60022	60022 Infrastructure Improveme	\$ 125,600.00	\$ 255,792.68
1000	11104100	803200	60025	60025 Dog Area Accessibility I	\$ -	\$ 100,000.00
1000	11104100	803200	60701	60701 Grassy Lake Trails	\$ -	\$ 1,990.38
1000	11104100	803200	61603	61603 MT - Van Patten Woods Co	\$ 275,000.00	\$ 275,000.00
1000	11104100	803200	63901	63901 Ethel's Woods- Public Ac	\$ 63,613.74	\$ 142,579.74
1000	11104100	809000		809000 Miscellaneous Capital	\$ -	\$ 19,524.45
1000	11313800	604000		604000 Software	\$ -	\$ 2,314.00
1000	11354000	701400		701400 Computer Fees & Service	\$ 285.00	\$ 285.00
1000	11354000	709000		709000 Miscellaneous Contractu	\$ 5,477.00	\$ 5,477.00
1000	13563800	612100		612100 Small Tools & Equipment	\$ 4,158.00	\$ 4,158.00
1000	13564100	804200		804200 Radio Equipment	\$ -	\$ 110,330.00
1000	14434000	709000	70005	70005 Public Programs-General	\$ 1,196.87	\$ 1,219.87
1000	14723800	643000	70007	70007 Exhibits	\$ 1,389.64	\$ 5,956.20
1000	14724000	702000	30001	30001 Public Affairs Adverstin	\$ 4,920.00	\$ 4,920.00
1000	14724000	709000	70007	70007 Exhibits	\$ 3,000.00	\$ 12,978.80
1000	15523800	641100		641100 Ground Maint. Supplies	\$ 5,776.35	\$ 5,776.35
1000	15813800	601500		601500 Furniture & Equipment	\$ 1,193.00	\$ 1,193.00
1000	15814000	706000		706000 Equipment Rental	\$ 5,955.00	\$ -
2000	20104000	701500		701500 Consulting Fees	\$ 7,027.40	\$ 7,027.40
2000	20104100	803200	60004	60004 Habitat Restoration	\$ 402,268.57	\$ 402,268.57
2000	20104100	803200	60008	60008 Reforestation	\$ 22,818.00	\$ 35,450.00
2000	20104100	803200	60009	60009 Roadway & Parkway Renova	\$ 13,424.19	\$ 247,809.49
2000	20104100	803200	60015	60015 Trail Signs and Benches	\$ -	\$ 6,398.22
2000	20104100	803200	60301	60301 Duck Farm Munn Road Acce	\$ -	\$ 100,000.00
2000	20104100	803200	60604	60604 Grant Woods Restoration	\$ -	\$ 253,699.59
2000	20104100	803200	60618	60618 Grant Woods South Restro	\$ 38,371.00	\$ 50,000.00
2000	20104100	803200	60701	60701 Grassy Lake Trails	\$ -	\$ 19,650.00
2000	20104100	803200	61010	61010 Lakewood Tree Planting &	\$ -	\$ 12,763.02
2000	20104100	803200	61020	61020 Lakewood Master Plan	\$ 39,272.68	\$ 90,883.15
2000	20104100	803200	61101	61101 Middlefork Savanna trail	\$ -	\$ 142,544.09
2000	20104100	803200	61504	61504 Singing Hills/Kettle Gro	\$ 41,982.23	\$ 180,888.09
2000	20104100	803200	61603	61603 MT - Van Patten Woods Co	\$ 23,547.93	\$ 128,159.93
2000	20104100	803200	63214	63214 MT - Wilson Road Crossin	\$ 194,552.00	\$ 194,552.00
2000	20104100	803200	63910	63910 Ethel Woods	\$ 162,401.19	\$ 370,545.42
2000	20104100	803200	64610	64610 Waukegan Savanna	\$ 8,114.30	\$ 8,736.30
2000	20104100	803200	64811	64811 Spring Bluff Wildlife Ob	\$ -	\$ 69,902.00
2000	20104100	803200	65203	65203 Millennium Trail- RTE 17	\$ -	\$ 30,000.00
2000	20614000	701100		701100 Architect Fees	\$ 5,483.97	\$ 5,483.97

Lake County Forest Preserve District
Budget Carry Overs
FY2017 to FY2018

Exhibit A

FUND	ORG	OBJECT	PROJECT	Description	Open PO	Carry Over
2000	27644000	701500	NO PROJ	Consulting	\$ 19,463.77	\$ 19,463.77
2000	27644000	701500	63410	63410 Woodland Breeding Bird R	\$ 22,392.00	\$ 22,392.00
2000	27644000	704800		704800 Ecological Land Mgmt Co	\$ 38,182.40	\$ 38,182.40
2400	24614100	803200	62504	62504 Prairie Wolf Wetlands Mi	\$ 75,550.00	\$ 75,550.00
2500	25104100	803000	61911	61911 Operations & Public Safe	\$ -	\$ 1,898,050.00
2500	25104100	803200	61603	61603 MT - Van Patten Woods Co	\$ 176,494.71	\$ 192,750.00
2800	28644000	705100	56055	56055 Cuneo ICECF Grant	\$ 13,262.19	\$ 13,262.19
2800	28644000	705100	62801	62801 Restoration Mowing	\$ 6,520.00	\$ 6,520.00
2800	28644000	705100	62803	62803 Site Specific Invasive S	\$ 42,350.82	\$ 42,350.82
2800	28644000	705100	62804	62804 Cover Crop Seeding	\$ 14,002.06	\$ 14,002.06
2800	28644000	705100	62805	62805 Soil and Drain Tile Surv	\$ 50,304.05	\$ 50,304.05
2800	28644000	705100	62806	62806 Invasive Species Managem	\$ 129,958.33	\$ 129,958.33
2900	29614100	803200	60008	60008 Reforestation	\$ -	\$ 64,550.00
2900	29614100	803200	60010	60010 Preserve Tree Planting P	\$ -	\$ 105,364.15
3130	31314100	801300		801300 Other Land Acquisition	\$ 17,255.00	\$ 17,255.00
3130	31314100	802100		802100 Engineering Fees	\$ 3,535.00	\$ 3,535.00
3530	35304100	803200	60009	60009 Roadway & Parkway Renova	\$ -	\$ 500,000.00
3530	35304100	803200	60022	60022 Infrastructure Improveme	\$ -	\$ 350,000.00
3530	35304100	803200	60025	60025 Dog Area Accessibility I	\$ -	\$ 50,000.00
3530	35304100	803200	60420	60420 Fort Sheridan	\$ 1,872,000.00	\$ 2,683,296.32
3530	35304100	803200	61005	61005 Lakewood Restoration - S	\$ 68,765.83	\$ 108,676.50
3530	35304100	803200	61006	61006 Lakewood NW-Broberg Mars	\$ -	\$ 68,675.00
3530	35304100	803200	61020	61020 Lakewood Master Plan	\$ 8,119.03	\$ 243,314.03
3530	35304100	803200	62410	62410 Dam Removal Wright/McArt	\$ 7,027.99	\$ 214,871.07
3530	35304100	803200	63010	63010 Lyons Woods	\$ 194,799.07	\$ 662,628.50
3530	35304100	803200	63901	63901 Ethel's Woods- Public Ac	\$ 131,803.88	\$ 243,941.88
3530	35304100	803200	64104	64104 Cuba Marsh Habitat Resto	\$ 10,203.62	\$ 134,951.51
3530	35304100	803200	64301	64301 Heron Creek Phase II - T	\$ -	\$ 20,000.00
3530	35304100	803200	64610	64610 Waukegan Savanna	\$ 707,105.76	\$ 927,521.99
3530	35304100	803200	65004	65004 Southern DPR Preserve Ha	\$ 206,759.47	\$ 225,017.89
3530	35304100	803200	65101	65101 Everett Road Trail Conne	\$ 250,923.60	\$ 765,911.58
3563	35634100	802100	61101	61101 Middlefork Savanna trail	\$ -	\$ 10,728.44
3563	35634100	803200	60406	60406 Fort Sheridan USACE GLFE	\$ 927,046.00	\$ 900,870.20
3563	35634100	803200	60420	60420 Fort Sheridan	\$ 29,353.10	\$ 35,779.55
3563	35634100	803200	60701	60701 Grassy Lake Trails	\$ 87,514.34	\$ 249,835.16
3563	35634100	803200	61005	61005 Lakewood Restoration - S	\$ 85,899.90	\$ 85,899.90
3563	35634100	803200	61006	61006 Lakewood NW-Broberg Mars	\$ -	\$ 10,569.88
3563	35634100	803200	61101	61101 Middlefork Savanna trail	\$ 683,395.33	\$ 387,120.69
3563	35634100	803200	61314	61314 MT Rollins Road Crossing	\$ -	\$ 250,000.00
3563	35634100	803200	61603	61603 MT - Van Patten Woods Co	\$ 298,371.00	\$ 298,371.00
3563	35634100	803200	63214	63214 MT - Wilson Road Crossin	\$ 182,807.01	\$ 183,791.12

Lake County Forest Preserve District
Budget Carry Overs
FY2017 to FY2018

Exhibit A

FUND	ORG	OBJECT	PROJECT	Description	Open PO	Carry Over
3563	35634100	803200	63714	63714 MT - Grand Ave Crossing	\$ -	\$ 209,568.05
3563	35634100	803200	64104	64104 Cuba Marsh Habitat Resto	\$ 19,533.92	\$ 19,533.92
3563	35634100	803200	64703	64703 MT - Grass Lake Road tun	\$ -	\$ 53,752.92
3563	35634100	803400	65101	65101 Everett Road Trail Conne	\$ -	\$ 15,088.00
6900	69644000	701500		701500 Consulting Fees	\$ -	\$ 22,000.00
6900	69644000	709000	56033	56033 Wildlife Conservation Pr	\$ 52,740.89	\$ 52,740.89
6900	69644100	803200	NO PROJ	803200 Wildlife Recovery	\$ 21,714.86	\$ 21,714.86
6900	69644100	803200	56037	56037 Greenbelt Invasive Speci	\$ 37,474.25	\$ 37,474.25
6900	69644100	803200	56043	56043 North Mill Creek Pool &	\$ -	\$ 27,848.82
6900	69644100	803200	56045	56045 Reconnect Urban Forests	\$ -	\$ 22,000.00
6900	69644100	803200	56048	56048 Lake Michigan Watershed	\$ 74,256.86	\$ 74,256.86
6900	69644100	803200	56050	56050 NFWS Lake Michigan Water	\$ -	\$ 344,412.53
6900	69644100	803200	56051	56051 NFWS ChiCal Middlefork	\$ -	\$ 6,292.82
6900	69644100	803200	56052	56052 USFWS Costal Program Spr	\$ 6,094.37	\$ 6,094.37
6900	69644100	803200	56055	56055 Cuneo ICECF Grant	\$ 54,880.22	\$ 56,476.22
6900	69644100	803200	61110	61110 Middlefork Savanna Buckt	\$ 149,788.68	\$ 149,788.68
7000	70414100	803200	61812	61812 Museum - New Site	\$ 222,695.03	\$ 291,058.13
9000	90104100	804000		804000 Motor Vehicles	\$ 193,488.27	\$ 216,877.83
9100	91124100	805100		805100 Computer Hardware	\$ -	\$ 145,912.37
9100	91124100	805200	61813	61813 Information Technology I	\$ -	\$ 33,791.17
					\$ 9,104,051.33	\$ 18,116,221.64