



LAKE COUNTY FOREST PRESERVES
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Preservation, Restoration, Education and Recreation

DATE: October 4, 2018
MEMO TO: S. Michael Rummel, Chair
Finance Committee
FROM: Steve Neaman
Director of Finance

Agenda Item# 9.1

RECOMMENDATION: Recommend approval of an Ordinance amending the Fiscal Year 2018-2019 Budget to reflect carryovers for projects budgeted but not completed in Fiscal Year 2017-2018.

STRATEGIC DIRECTION SUPPORTED: Organizational Sustainability

FINANCIAL DATA: The items were approved projects from FY2017-2018 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 FY2017-2018, 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 FY2018-2019 budget to add the carryover expenses from FY 2017-2018 in the total amount of \$21,381,741.88.

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 9, 2018**

MADAM PRESIDENT AND MEMBERS OF THE BOARD OF COMMISSIONERS:

Your **FINANCE COMMITTEE** presents herewith “An Ordinance Amending the Fiscal Year 2018-2019 Budget for Expenditures Budgeted but Not Completed in Fiscal Year 2017-2018” and requests its approval.

FINANCE COMMITTEE:

Date: 10/4/2018 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 2018-2019 BUDGET FOR
EXPENDITURES BUDGETED BUT NOT COMPLETED IN FISCAL YEAR 2017-2018**

WHEREAS, the Lake County Forest Preserve District (the "District") has previously approved an Annual Budget for Fiscal Year 2017/18 (the "2018 Budget") and an Annual Budget for Fiscal Year 2018/19 (the "2019 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 2018 Budget and were started but not completed during Fiscal Year 2017-2018; and

WHEREAS, specifically, for each Carry Over Project there remains an amount that (i) was budgeted but unexpended from the 2018 Budget, (ii) is anticipated to be expended in Fiscal Year 2018/2019, 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 2019 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 2019 Budget.

Section 3: Amendment of the 2019 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 _____, 2018

AYES:

NAYS:

APPROVED this ____ day of _____, 2018

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
FY2018 to FY2019

Exhibit A

<u>ORG</u>	<u>OBJ</u>	<u>PROJECT</u>	<u>ACCOUNT DESCRIPTION</u>	<u>Open PO</u>	<u>Carry Over</u>
11104000	701500		Consulting	\$ 98,912.75	\$ 98,912.75
11104100	803100		Imp-Build	\$ -	\$ 188,268.00
11104100	803200	60025	DogImprov	\$ -	\$ 100,000.00
11104100	803200	60701	GrassyLK	\$ -	\$ 1,990.38
11104100	803200	61020	Imp-Presvr	\$ -	\$ 492,870.00
11104100	803200	63610	Wash undps	\$ -	\$ 20,000.00
11104100	803200	63901	Imp-Presvr	\$ 81,262.56	\$ 137,572.56
11104100	809000		Misc Capt	\$ -	\$ 19,524.45
11324000	701500		Consulting	\$ 24,980.00	\$ 24,980.00
11354000	701500		Consulting	\$ 27,000.00	\$ 27,000.00
13563800	612100		Tools	\$ 7,500.00	\$ 7,500.00
13563800	643000		Operating	\$ 2,819.19	\$ 2,819.19
13564100	804200		Radio	\$ -	\$ 110,330.00
14434000	709000	42056	42056 Teacher Participation - UWM	\$ -	\$ 1,609.53
15734000	709000		Misc Cont	\$ 8,762.60	\$ 8,762.60
15814000	709000		Misc Cont	\$ 14,750.00	\$ 14,750.00
19214100	805200		Comp Soft	\$ -	\$ 100,000.00
20104000	701500		Consulting	\$ 35,377.16	\$ 35,377.16
20104100	803100	64211	Imp-Build	\$ -	\$ 20,547.34
20104100	803200	60004	Habitat	\$ 232,624.55	\$ 254,893.70
20104100	803200	60008	Reforestat	\$ 104,009.56	\$ 131,767.62
20104100	803200	60009	Pavement	\$ -	\$ 232,397.05
20104100	803200	60010	Presv Tree	\$ 10,427.52	\$ 22,364.69
20104100	803200	60015	Trailsigns	\$ -	\$ 20,409.75
20104100	803200	60301	DFMunnRd	\$ -	\$ 100,000.00
20104100	803200	60604	GWRestorat	\$ 67,335.50	\$ 178,499.59
20104100	803200	60618	GWSRestrm	\$ -	\$ 11,629.00
20104100	803200	60701	GrassyLake	\$ -	\$ 19,650.00
20104100	803200	61010	Imp-Presvr	\$ -	\$ 70,000.00
20104100	803200	61020	Lakewood	\$ -	\$ 173,233.15
20104100	803200	61310	Imp-Presvr	\$ -	\$ 30,000.00
20104100	803200	61504	SHKGRestor	\$ 12,336.40	\$ 180,359.45
20104100	803200	61603	MTVPwoods	\$ 8,059.15	\$ 51,951.11
20104100	803200	63214	MTWilRdXg	\$ 194,552.00	\$ 185,270.97
20104100	803200	63709	Imp-Presvr	\$ 26,641.03	\$ 41,110.00
20104100	803200	63801	Nippersnk	\$ -	\$ 10,000.00
20104100	803200	63910	EthelWoods	\$ 534,198.74	\$ 594,134.96
20104100	803200	64610	WkgnSvna	\$ 395.82	\$ 1,017.82
20104100	803200	64811	SpringBluf	\$ 152,432.61	\$ 229,639.92
20104100	803200	65203	MTRte173	\$ -	\$ 30,000.00

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FY2018 to FY2019

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20104100	809000	61012	GrnSnake	\$	21,181.00	\$	21,181.00
20614000	701100		Arch Fees	\$	9,605.00	\$	9,605.00
20614000	701300		Engin Fees	\$	9,390.24	\$	9,390.24
24614100	803200	62404	Imp-MWRD	\$	-	\$	400,000.00
24614100	803200	62504	Imp-PWolf	\$	90,073.43	\$	435,450.00
24614100	803200	64701	Imp-Presvr	\$	-	\$	15,000.00
25104100	803000	61911	BldgsSolar	\$	-	\$	1,898,050.00
25104100	803200	61603	MTVPwoods	\$	26,300.89	\$	24,498.13
27644000	701500		Consulting	\$	47,960.37	\$	47,960.37
27644000	701500	63410	Consulting	\$	13,433.20	\$	13,433.20
27644000	709000	60809	Misc Cont	\$	20,000.00	\$	20,000.00
28644000	705100	62801	RM-Grounds	\$	3,015.00	\$	3,015.00
28644000	705100	62802	AnimalDmg	\$	7,211.37	\$	7,211.37
28644000	705100	62803	RM-Grounds	\$	74,860.00	\$	74,860.00
28644000	705100	62804	RM-Grounds	\$	71,663.38	\$	71,663.38
28644000	705100	62805	RM-Grounds	\$	31,042.55	\$	31,042.55
28644000	705100	62806	RM-Grounds	\$	228,778.08	\$	228,778.08
29614100	803200	60008	Reforestat	\$	-	\$	187.00
29614100	803200	60010	PresTree	\$	-	\$	125,516.15
35304100	803200	60009	Roads	\$	-	\$	1,000,000.00
35304100	803200	60022	InfrstImpr	\$	-	\$	629,002.68
35304100	803200	60025	DogImprv	\$	-	\$	60,000.00
35304100	803200	60420	FTSherPre	\$	169,619.22	\$	225,837.67
35304100	803200	61005	LWSchreibe	\$	117,366.24	\$	106,743.79
35304100	803200	61020	Lakewood	\$	12,000.00	\$	3,554,489.87
35304100	803200	63010	LWTrail	\$	90,003.48	\$	246,517.23
35304100	803200	63901	EWPubAccs	\$	652,816.44	\$	714,587.31
35304100	803200	63903	MTRte45	\$	58,424.36	\$	58,424.36
35304100	803200	63910	EthWds	\$	2,031,584.97	\$	2,031,584.97
35304100	803200	64301	HCRt22	\$	-	\$	20,000.00
35304100	803200	64610	WaukPhaseI	\$	312,521.71	\$	312,521.71
35304100	803200	65004	SoDPR HR	\$	125,913.68	\$	323,895.87
35304100	803200	65101	EvrRdTr	\$	-	\$	385,109.23
35634100	803200	60406	FtSGLFER	\$	929,616.00	\$	902,240.20
35634100	803200	60420	FTSherPre	\$	18,135.57	\$	26,362.02
35634100	803200	60701	GrassyLKHr	\$	70,780.19	\$	167,566.05
35634100	803200	61005	Schreiber	\$	7,175.47	\$	7,175.47
35634100	803200	61006	BrobergMar	\$	-	\$	3,000.00
35634100	803200	61020	Lakewood	\$	-	\$	24,830.00
35634100	803200	61101	MFS Trail	\$	328,790.01	\$	19,381.62
35634100	803200	61301	Trail conn	\$	9,661.46	\$	9,661.46

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35634100	803200	61314	MTRollinsR	\$	-	\$	176,185.33
35634100	803200	61603	MTVPWoods	\$	44,462.66	\$	13,934.85
35634100	803200	63214	MTWilsnX	\$	182,807.01	\$	182,807.01
35634100	803200	63714	MTGrandX	\$	-	\$	209,568.05
35634100	803400	65101	EverettRd	\$	-	\$	760.00
39104100	803200	60022	Imp-OpsSWR	\$	-	\$	150,000.00
69644000	709000	56002	Blandings	\$	-	\$	84,000.00
69644000	709000	56033	WildlfCons	\$	10,338.48	\$	10,338.48
69644000	709000	56056	Misc Cont	\$	12,500.00	\$	12,500.00
69644000	709000	56058	BlandHealt	\$	15,133.58	\$	15,133.58
69644100	803200	56013	Imp-Ground	\$	45,932.31	\$	70,534.19
69644100	803200	56037	Imp-Presvr	\$	-	\$	27,950.40
69644100	803200	56048	Imp-Presvr	\$	-	\$	38,754.43
69644100	803200	56055	Cuneo Exp	\$	-	\$	1,596.00
69644100	803200	56056	Lake Plain	\$	333,234.66	\$	959,570.54
69644100	803200	61110	Imp-Presvr	\$	23,449.20	\$	23,449.20
69644100	803200	63910	EWs/IEPA	\$	827,566.59	\$	827,566.59
90104100	804000		Vehicles	\$	61,191.53	\$	93,812.46
91124100	805100		Comp Hard	\$	-	\$	111,847.88
91124100	805200	61813	Comp Soft	\$	-	\$	33,791.17
92104100	804100		Equipment	\$	90,726.00	\$	90,726.00
			Total	\$	8,880,642.47	\$	21,381,741.88