

DATE: April 6, 2020

MEMO TO: Terry Wilke, Chair
Finance Committee

FROM: Steve Neaman
Director of Finance

RECOMMENDATION: Recommend approval of an Ordinance amending the Fiscal Year 2020 Budget to reflect carryovers for projects budgeted but not completed in Fiscal Year 2018-2019.

STRATEGIC DIRECTION SUPPORTED: Organizational Sustainability

FINANCIAL DATA: The items were approved projects from FY2018-2019 and the accounts and amounts are detailed on the attached report.

BACKGROUND: The list of accounts and dollar amounts attached to the attached resolution identifies projects that were budgeted for and started in FY2018-2019, but that were not completed by December 31, 2019. 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 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 FY2020 budget to add the carryover expenses from FY 2018-2019 in the total amount of \$15,718,435.47.

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
RESCHEDULED REGULAR APRIL MEETING
APRIL 7, 2020**

MISTER PRESIDENT AND MEMBERS OF THE BOARD OF COMMISSIONERS:

Your **FINANCE COMMITTEE** presents herewith “An Ordinance Amending the Fiscal Year 2020 Budget for Expenditures Budgeted but Not Completed in Fiscal Year 2018-2019” and requests its approval.

FINANCE COMMITTEE:

Date: _____ Roll Call Vote: Ayes: ____Nays: _____
 Voice Vote Majority Ayes; Nays: _____

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

**AN ORDINANCE AMENDING THE FISCAL YEAR 2020 BUDGET FOR EXPENDITURES
BUDGETED BUT NOT COMPLETED IN FISCAL YEAR 2018-2019**

WHEREAS, the Lake County Forest Preserve District (the "District") has previously approved an Annual Budget for Fiscal Year 2018/19 (the "2019 Budget") and an Annual Budget for Fiscal Year 2020 (the "2020 Budget") ; and

WHEREAS, in Exhibit A attached hereto, the projects and expenditures listed under the column entitled "Account Description" (the "Carry Over Projects") were budgeted in the 2019 Budget and were started but not completed during Fiscal Year 2018-2019; and

WHEREAS, specifically, for each Carry Over Project there remains an amount that (i) was budgeted but unexpended from the 2019 Budget, (ii) is anticipated to be expended in Fiscal Year 2020, 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 2020 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 2020 Budget.

Section 3: Amendment of the 2020 Budget. The 2020 Budget is hereby amended to include the Carry Over Projects and the Carry Over Expenses. The Director of Finance is hereby authorized to take any further action necessary to effectuate such amendment.

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 _____, 2020

AYES:

NAYS:

APPROVED this ____ day of _____, 2020

Angelo D. Kyle, 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

FY2019 to FY2020

Exhibit A

ORG	OBJ	PROJECT	ACCOUNT DESCRIPTION	Open P.O.	Carry Over
11104000	701500		Consulting	\$ 7,923.08	\$ 10,016.48
11104100	803100		Building Improvements		\$ 188,268.00
11104100	803200	60025	Dog Area Accessibility Improvements		\$ 100,000.00
11104100	803200	60030	District-wide Accessibility Improvements		\$ 22,673.73
11104100	803200	60701	Grassy Lake Trails		\$ 1,990.38
11104100	803200	61020	Lakewood Master Plan		\$ 492,870.00
11104100	803200	61603	MT-VPW Connection		\$ 8,450.31
11104100	803200	63610	Washington St. Underpass		\$ 20,000.00
11104100	803200	63901	Ethel's Woods Public Access	\$ 63,780.92	\$ 120,090.92
11314000	709000		County Survey	\$ 9,750.00	\$ 9,750.00
11354000	701500		Consulting		\$ 22,400.00
12244100	805200		Computer Software		\$ 5,800.00
13564100	804200		Radio Equipment		\$ 110,330.00
13564100	806000		Drone		\$ 3,000.00
14724000	702000	30001	Advertising Donation		\$ 5,000.00
19214000	701500		Consulting	\$ 17,600.00	\$ 17,600.00
20104000	701500		Consulting	\$ 30,095.58	\$ 30,095.58
20104100	803200	60004	Habitat Restoration	\$ 489,032.39	\$ 364,803.33
20104100	803200	60008	Reforestation	\$ 6,451.99	\$ 90,078.34
20104100	803200	60009	Pavement	\$ 13,167.00	\$ 515,215.20
20104100	803200	60010	Preserve Tree Planting	\$ 4,110.41	\$ 39,731.91
20104100	803200	60015	Trails, signs, benches		\$ 32,348.18
20104100	803200	60022	Infrastructure Improvements	\$ 34,917.68	\$ 33,274.64
20104100	803200	60301	DF Munn Rd Improvements	\$ 12,322.22	\$ 45,764.63
20104100	803200	60604	Grant Woods Restoration	\$ 173,824.11	\$ 121,525.09
20104100	803200	60701	Grassy Lake Trails		\$ 102,745.69
20104100	803200	61005	Schreiber Bog Restoration		\$ 8,967.07
20104100	803200	61010	Lakewood Tree Planting		\$ 70,000.00
20104100	809000	61012	Smooth Green Snake Re-Intro		\$ 9,128.04
20104100	803200	61020	Lakewood Master Plan		\$ 173,233.15
20104100	803200	61301	Gurnee Trail Connection	\$ 125,229.21	\$ 144,525.41
20104100	803200	61504	Singing Hills/Kettle Grove Restor	\$ 10,007.76	\$ 16,118.50
20104100	803200	61603	MT Van Patten Woods		\$ 56,263.93
20104100	803200	63709	Fourth Lake Hepatica		\$ 15,847.65
20104100	803200	63801	Nippersink Trail Connection		\$ 10,000.00
20104100	803200	63910	Ethel's Woods Habitat Restoration	\$ 93,812.72	\$ 108,650.49
20104100	803200	64404	Old School Restoration	\$ 709.27	\$ 9,169.84
20104100	803200	64710	Buffalo Creek MWRD Reservoir Expansion		\$ 87,050.00
20104100	803200	64811	Spring Bluff Improvements		\$ 13,577.34
20104100	809000	65012	Amphibian Reintroduction	\$ 6,834.30	\$ 56,909.30
20104100	803200	65503	McDonald Woods Rt. 45	\$ 5,554.92	\$ 199,249.92

Lake County Forest Preserve District

Budget Carry Overs

FY2019 to FY2020

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ORG	OBJ	PROJECT	ACCOUNT DESCRIPTION	Open P.O.	Carry Over
20614000	701100		Architect Fees	\$ 4,072.00	\$ 8,917.50
20614000	701300		Engineering Fees	\$ 13,076.42	\$ 13,076.42
20614000	701500		Consulting	\$ 1,500.00	\$ 1,500.00
22104100	805200		Computer Software		\$ 5,800.00
23504100	806000		Drone		\$ 13,000.00
24614100	803200	62404	MWRD Wright Woods Restoration	\$ 25,799.60	\$ 194,607.35
24614100	803200	62504	Prairie Wolf Wetlands Mitigation	\$ 51,299.69	\$ 317,265.94
24614100	803200	64701	Buffalo Creek Mitigation		\$ 15,000.00
25104100	803000	61011	Lakewood Maintenance Building		\$ 2,525,000.00
25104100	803200	61603	MT Van Patten Woods		\$ 21,678.68
27644000	709000	56056	2018 Coastal Management	\$ 188,999.16	\$ 188,999.16
27644000	701500	56060	Rare Plant Recovery	\$ 17,000.00	\$ 17,000.00
27644000	709000	60809	Greenbelt Stewardship Development	\$ 25,000.00	\$ 25,000.00
27644000	701500	63410	Consulting	\$ 6,716.60	\$ 6,716.60
28644000	705100	62801	Restoration Mowing	\$ 16,470.00	\$ 13,810.00
28644000	705100	62802	Animal Damage Management	\$ 10,642.96	\$ 18,500.66
28644000	705100	62803	Invasive Species Control	\$ 18,546.62	\$ 61,534.05
28644000	705100	62804	Crop Cover Seeding	\$ 27,624.33	\$ 205,446.38
28644000	705100	62805	Soil & Drain Tile Survey	\$ 685.00	\$ 24,350.36
28644000	705100	62806	Invasive Species Control	\$ 24,079.88	\$ 41,508.71
29614100	803200	60008	Reforestation		\$ 187.00
29614100	803200	60010	Preserve Tree Planting		\$ 79,923.18
35304100	803200	60009	Roads		\$ 1,000,000.00
35304100	803200	60022	Infrastructure Improvements		\$ 76,928.77
35304100	803200	60025	Dog Area Accessibility Improvements		\$ 60,000.00
35304100	803200	60420	Ft. Sheridan Master Plan	\$ 25,558.42	\$ 104,067.01
35304100	803200	61005	LW Schreiber Bog Restoration	\$ 14,408.74	\$ 16,645.47
35304100	803200	61020	Lakewood Master Plan		\$ 3,547,568.04
35304100	803200	63010	Lyons Woods Trail	\$ 4,301.22	\$ 163,943.25
35304100	803200	63901	Ethel's Woods Public Access		\$ 91,047.68
35304100	803200	63903	MT Rte. 45	\$ 95,135.75	\$ 1,134,933.75
35304100	803200	63910	Ethel's Woods Habitat Restoration	\$ 148,293.22	\$ 143,049.80
35304100	803200	64104	Cuba Marsh Restoration	\$ 4,959.63	\$ 15,519.86
35304100	803200	64301	Heron Creek Rte. 22 Connection		\$ 20,000.00
35304100	803200	64610	Waukegan Savanna DEA	\$ 99,895.42	\$ 130,662.89
35304100	803200	64710	Buffalo Creek MWRD Reservoir Expansion		\$ 35,430.00
35304100	803200	65004	Southern DPR Habitat Restoration	\$ 158,050.09	\$ 167,706.54
35304100	803200	65101	Everett Rd Trail Connection		\$ 385,109.23
35634100	803200	60406	Ft. Sheridan GLFER	\$ 254,872.00	\$ 205,996.20
35634100	803200	60420	Ft. Sheridan Master Plan		\$ 22,759.52
35634100	803200	60701	Grassy Lake Trails	\$ 4,891.36	\$ 87,820.56

**Lake County Forest Preserve District
Budget Carry Overs
FY2019 to FY2020**

Exhibit A

ORG	OBJ	PROJECT	ACCOUNT DESCRIPTION	Open P.O.	Carry Over
35634100	803200	61005	Schreiber Bog Restoration		\$ 3,215.21
35634100	803200	61006	Broberg Marsh Restoration		\$ 3,000.00
35634100	803200	61020	Lakewood Master Plan		\$ 440.00
35634100	803200	61101	Middlefork Savanna Trail Connection		\$ -
35634100	803200	61603	MT Van Patten Woods		\$ 9,168.45
35634100	803200	64404	Old School Restoration		\$ 4,988.55
35634100	803400	65101	Everett Rd Trail Connection		\$ 760.00
39104100	803200	60022	Ops. Building Sewer Connection		\$ 150,000.00
39104100	803200	60025	Dog Area Accessibility Improvements		\$ 60,000.00
69644000	709000	56033	Wild Life Conservation Grant		\$ 11,532.41
69644000	709000	56056	2018 Coastal Management	\$ 2,673.37	\$ 2,673.37
69644000	709000	56058	Blanding's Health Monitoring		\$ 9,283.40
69644100	803200	56013	Lyons Woods Habitat Restoration		\$ 13,031.61
69644100	803200	56055	Cuneo ICECF		\$ 1,596.00
69644100	803200	56056	2018 Coastal Management	\$ 201,112.64	\$ 129,551.02
69644100	803200	61110	Middlefork Savanna Buckthorn	\$ 35,900.93	\$ 50,511.41
69644100	803200	61604	Van Patten Woods Hydrological Study		\$ 26,553.64
90104100	804000		Vehicles	\$ 94,163.60	\$ 339,254.93
91124100	805100		Computer Hardware	\$ 48,682.06	\$ 99,238.33
91124100	805200		Computer Software	\$ 45,000.00	\$ 69,322.36
91124100	805200	61813	Computer Software		\$ 33,791.17
				\$ 2,774,534.27	\$ 15,718,435.47