



Lake County Forest Preserves

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DATE: April 8, 2021

MEMO TO: Julie Simpson, Chair
Finance Committee

Agenda Item# 10.1

FROM: Steve Neaman
Director of Finance

RECOMMENDATION: Recommend approval of an Ordinance amending the Fiscal Year 2021 Budget to reflect carryovers for projects budgeted but not completed in Fiscal Year 2020.

STRATEGIC DIRECTION SUPPORTED: Organizational Sustainability

FINANCIAL DATA: The items were approved projects from FY2020 and the accounts and amounts are detailed on the attached report.

BACKGROUND: The list of accounts and dollar amounts attached to the attached Ordinance identifies projects that were budgeted for and started in FY2020, but that were not completed by December 31, 2020. 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 FY2021 budget to add the carryover expenses from FY 2020 in the total amount of \$17,261,558.

Every fiscal year, consistent with the Downstate Forest Preserve District Act, 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 8, 2021**

MISTER PRESIDENT AND MEMBERS OF THE BOARD OF COMMISSIONERS:

Your **FINANCE COMMITTEE** presents herewith “An Ordinance Amending the Fiscal Year 2021 Budget for Expenditures Budgeted but Not Completed in Fiscal Year 2020” and requests its approval.

FINANCE COMMITTEE:

Date: 4-8-2021 Roll Call Vote: Ayes: 7 Nays: 0
 Voice Vote Majority Ayes; Nays: _____

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

**AN ORDINANCE AMENDING THE FISCAL YEAR 2021 BUDGET FOR EXPENDITURES
BUDGETED BUT NOT COMPLETED IN FISCAL YEAR 2020**

WHEREAS, the Lake County Forest Preserve District (the "District") has previously approved an Annual Budget for Fiscal Year 2020 (the "2020 Budget") and an Annual Budget for Fiscal Year 2021 (the "2021 Budget"); and

WHEREAS, in Exhibit A attached hereto, the projects and expenditures listed under the column entitled "Account Description" (the "Carryover Projects") were budgeted in the 2020 Budget and were started but not completed during Fiscal Year 2020; and

WHEREAS, specifically, for each Carryover Project there remains an amount that (i) was budgeted but unexpended from the 2020 Budget, (ii) is anticipated to be expended in Fiscal Year 2021, and (iii) is equal to the amount corresponding to such Carryover Project under the column entitled "Carry Over " in Exhibit A (the "Carryover Expenses"); and

WHEREAS, is in the best interest of the District to amend the 2021 Budget to allow the District to expend the Carryover Expenses to perform the Carryover 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 Carryover Projects. The Carryover Projects and Carryover Expenses are hereby re-approved as part of the 2021 Budget.

Section 3: Amendment of the 2021 Budget. The 2021 Budget is hereby amended to include the Carryover Projects and the Carryover 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 _____, 2021

AYES:

NAYS:

APPROVED this ____ day of _____, 2021

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

FY2020 to FY2021

EXHIBIT A

ORG	OBJ	PROJECT	ACCOUNT DESCRIPTION	OPEN PO's	CARRY OVER
11104000	701500		Consulting	0.00	64,987.16
11104100	803100		Building Improvements	0.00	188,268.00
11104100	803200	60004	Habitat Restoration	107,150.80	160,675.01
11104100	803200	60008	District-wide Reforestation	17,730.00	50,000.00
11104100	803200	60010	Preserve Tree Planting	0.00	20,466.25
11104100	803200	60022	Facility and Infrastructure Improvements	189,416.30	677,882.29
11104100	803200	60025	Dog Exercise Area Accessibility	0.00	100,000.00
11104100	803200	60030	District-wide Accessibility Improvements	0.00	70,071.57
11104100	803200	60701	Grassy Lake Improvements	0.00	1,990.38
11104100	803200	61020	Lakewood Forest Preserve Master Plan	0.00	492,870.00
11104100	803200	63610	Washington St Underpass	0.00	20,000.00
11104100	803200	63901	Ethel's Woods - Public Access	63,613.74	110,971.74
11104100	803200	63923	Millennium Trail - Ethel's Woods to Pine Dunes	333,733.08	333,733.08
11104100	803200	65410	Oriole Grove Master Plan	183.65	183.65
11314000	707000		Professional Development	0.00	5,500.00
11314000	709000		Miscellaneous Contractual	0.00	6,500.00
11354000	701500		Consulting	5,250.00	15,750.00
12244100	805200		Computer Software	0.00	5,800.00
13563800	643000		Operating Supplies-Ammunition	5,592.80	5,592.80
14433800	612000		Uniforms	0.00	4,400.00
14433800	643000	70005	Operating Supplies	0.00	1,420.00
14434000	702000	30001	Education General Advertising	0.00	6,442.00
14434000	709000	70005	Miscellaneous Contractual	0.00	1,000.00
14724000	702000	30001	Advertising Museum Promotion	0.00	39,500.00
14724000	702100	30001	Printing Museum General Promotion	0.00	8,500.00
19214000	701500		Consulting	12,900.00	40,520.00
20104000	701500		Consulting	9,831.28	16,926.28
20104100	803200	60004	Habitat Restoration	98,518.26	126,054.94
20104100	803200	60008	District-wide Reforestation	7,715.00	59,121.02
20104100	803200	60009	Pavement Improvements	0.00	502,048.20
20104100	803200	60010	Preserve Tree Planting	0.00	58,491.72
20104100	803200	60015	Trail/Signs	0.00	54,570.85
20104100	803200	60022	Facility and Infrastructure Improvements	0.00	101,310.71
20104100	803200	60301	Duck Farm Munn Road Access	12,322.22	120,225.82
20104100	803200	60604	Grant Woods Restoration	4,730.15	275,906.34
20104100	803200	60607	Grant Woods - Creating Ecological and Climate Resiliency	109,500.00	329,744.94
20104100	803200	60620	Grant Woods - Long Lake Shore Stabilization	1,274.00	134.00
20104100	803200	60701	Grassy Lake Improvements	0.00	142,153.69
20104100	803200	60804	Greenbelt Restoration	0.00	100,000.00
20104100	803200	61005	Lakewood - Schreiber Bog Restoration	0.00	8,967.07
20104100	803200	61010	Lakewood - Tree Planting	0.00	160,000.00

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FY2020 to FY2021

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ORG	OBJ	PROJECT	ACCOUNT DESCRIPTION	OPEN PO's	CARRY OVER
20104100	803200	61020	Lakewood Forest Preserve Master Plan	0.00	173,233.15
20104100	803200	61101	Middlefork Savanna Trail Connection	0.00	200,409.47
20104100	803200	61104	Middlefork - Buckthorn Pilot Project	0.00	225,000.00
20104100	803200	61301	Rollins Savanna - Gurnee Trail Connection	0.00	40,659.01
20104100	803200	61410	Ryerson Education Improvements	163,800.00	178,000.00
20104100	803200	61504	Singing Hills/Kettle Grove Restoration	0.00	16,424.00
20104100	803200	63709	Fourth Lake - Hepatica Restoration	344.25	12,623.10
20104100	803200	63910	Ethel's Woods - N. Mill Creek Restoration	80,130.02	89,224.37
20104100	803200	64104	Cuba Marsh Restoration	0.00	33,820.00
20104100	803200	64404	Old School - Phase II Restoration	0.00	9,169.84
20104100	803200	64710	BuffCreek	0.00	87,050.00
20104100	803200	64811	SpringBluf	0.00	13,577.34
20104100	803200	65503	McD/45	41,633.22	98,637.16
20104100	803200	66004	CFOakEcoSy	60,000.00	60,000.00
20104100	809000	61012	Smooth Green Snake Project	0.00	9,128.04
20104100	809000	65012	AmphReintr	4,629.17	30,243.13
20533800	641300		Vehicle Supplies	5,900.30	5,900.30
20614000	701300		Engineering Fees	7,223.72	7,223.72
20614000	701500		Consulting	37.79	37.79
22104100	805200		Computer Software	0.00	3,000.00
23104000	701500		Consulting	0.00	9,325.00
23504100	806000		Mach/Tools - Drone	0.00	13,000.00
24614100	803200	62404	Buffalo Creek Mitigation - Wright Woods	0.00	168,018.31
24614100	803200	62504	Prairie Wolf - Mitigation Project	1,616.51	252,241.89
24614100	803200	64701	Imp-Presvr	0.00	15,000.00
24614100	803200	65206	Imp-Presvr	0.00	25,000.00
25104100	803000	61011	Lakewood-Grounds Maint. Building Replacement	263,100.08	2,404,400.08
27644000	701500	56060	Rare Plants Project	17,000.00	17,000.00
27644000	704800		Ecological Land Mgmt	363,727.53	75,000.00
27644000	709000	56056	Lake Plain Restoration	119,737.14	187,816.66
27644000	709000	60809	Greenbelt Stewardship Development	25,000.00	25,000.00
28644000	705100	62801	Restoration Mowing	5,778.00	5,778.00
28644000	705100	62802	Animal Damage Control	171.58	171.58
28644000	705100	62804	Cover Crop Seeding	32,536.10	32,536.10
28644000	705100	62805	Soil and Drain Tile Survey	7,856.97	7,856.97
29614100	803200	60008	Distrcit-wide Reforestation	0.00	187.00
29614100	803200	60010	Preserve Tree Planting	0.00	103,288.18
35304100	803200	60009	Pavement Improvements	6,666.63	1,366,667.31
35304100	803200	60022	Facility and Infrastructure Improvements	0.00	111,163.40
35304100	803200	60025	Dog Exercise Area Accessibility	0.00	60,000.00
35304100	803200	60420	Fort Sheridan Preserve	0.00	89,597.01

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ORG	OBJ	PROJECT	ACCOUNT DESCRIPTION	OPEN PO's	CARRY OVER
35304100	803200	61005	Lakewood - Schreiber Bog Restoration	0.00	5,218.72
35304100	803200	61020	Lakewood Forest Preserve Master Plan	182,490.00	3,309,277.98
35304100	803200	63010	Lyons Woods Trail Connection	0.00	159,642.03
35304100	803200	63903	Millennium Trail - Rte 45 Tunnel and Trail	470,720.04	945,256.04
35304100	803200	63910	Ethel's Woods - N. Mill Creek Restoration	126,664.46	126,664.46
35304100	803200	64104	Cuba Marsh Restoration	4,959.63	15,043.15
35304100	803200	64301	Heron Creek - IL Route 22 Connection	0.00	20,000.00
35304100	803200	64610	Waukegan Savanna - Dog Exercise Area	90,330.42	64,416.87
35304100	803200	64710	BuffalCrk	0.00	35,259.20
35304100	803200	65004	SoDPR HR	99,524.77	100,338.60
35634100	803200	60406	Ft. Sheridan GLFER Project	168,488.20	171,058.20
35634100	803200	60420	Fort Sheridan Preserve	0.00	20,128.65
35634100	803200	60701	Grassy Lake Improvements	3,876.76	84,641.86
35634100	803200	61005	Lakewood - Schreiber Bog Restoration	0.00	3,215.21
35634100	803200	61101	Middlefork Savanna Trail Connection	0.00	69,448.36
35634100	803200	64104	Cuba Marsh Restoration	0.00	21,180.00
35634100	803200	64404	Old School - Phase II Restoration	0.00	4,988.55
39104100	803200	60022	Facility and Infrastructure Improvements	24,422.50	135,322.50
39104100	803200	60025	Dog Exercise Area Accessibility	0.00	60,000.00
69644000	709000	56033	Wildlife ConservationProject	3,551.27	4,852.78
69644000	709000	56056	Lake Plain Restoration	1,479.68	1,479.68
69644000	709000	56058	Blandings Turtle Healt Monitoring	126,493.18	135,776.58
69644100	803200	56037	Greenbelt Invasive Species Control	0.00	21,000.00
69644100	803200	56050	Spring Bluff Illinois Coastal Mngmt	0.00	85,000.00
69644100	803200	56055	Cuneo Grant	0.00	1,596.00
69644100	803200	56056	Lake Plain Restoration	0.00	11,189.26
69644100	803200	56061	2019 Coastal Management Grant	0.00	43,186.10
69644100	803200	60804	Greenbelt Restoration	0.00	100,000.00
69644100	803200	61104	Middlefork - Buckthorn Pilot Project	54,844.83	170,468.79
69644100	803200	61110	Middlefork - Buckthorn Removal	0.00	63,685.01
69644100	803200	61604	Van Patten Woods Hydrological Study	568.63	9,746.29
90104100	804000		Vehicles	0.00	400,000.00
91124100	805100		Computer Hardware	0.00	50,000.00
91124100	805200		Computer Software	61,390.00	61,390.00
			Expense Total	<u>3,715,810</u>	<u>17,261,558</u>