

DATE: April 7, 2022

MEMO TO: Julie Simpson, Chair
Finance Committee

FROM: Steve Neaman
Director of Finance

RECOMMENDATION: Recommend approval of an Ordinance amending the Fiscal Year 2022 Budget to reflect carryovers for projects budgeted but not completed in Fiscal Year 2021.

STRATEGIC DIRECTION SUPPORTED: Organizational Sustainability

FINANCIAL DATA: The items were approved projects from FY2021 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 FY2021, but that were not completed by December 31, 2021. 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") and the corresponding revenue sources for the 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 FY2022 budget to add the carryover expenses from FY2021 in the total amount of \$22,220,773.42 and carryover revenues of \$5,665,849.83 for a net total of \$16,554,923.59.

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
REGULAR APRIL MEETING
APRIL 12, 2022**

MISTER PRESIDENT AND MEMBERS OF THE BOARD OF COMMISSIONERS:

Your **FINANCE COMMITTEE** presents herewith “An Ordinance Amending the Fiscal Year 2022 Budget for Expenditures Budgeted but Not Completed in Fiscal Year 2021” 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 2022 BUDGET FOR EXPENDITURES
BUDGETED BUT NOT COMPLETED IN FISCAL YEAR 2021**

WHEREAS, the Lake County Forest Preserve District (the "District") has previously approved an Annual Budget for Fiscal Year 2021 (the "2021 Budget") and an Annual Budget for Fiscal Year 2022 (the "2022 Budget"); and

WHEREAS, in Exhibit A attached hereto, the projects and their corresponding expenditures and revenue sources listed under the column entitled "Account Description" (the "Carryover Projects") were budgeted in the 2021 Budget and were started but not completed during Fiscal Year 2021; and

WHEREAS, specifically, for each Carryover Project there remains (i) an expense that was budgeted but unexpended from the 2021 Budget and/or a corresponding revenue source for that expense, (ii) is anticipated to be expended in Fiscal Year 2022, 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 Revenues"); and

WHEREAS, is in the best interest of the District to amend the 2022 Budget to allow the District to use and expend the Carryover Expenses and Revenues 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 and Revenues are hereby re-approved as part of the 2022 Budget.

Section 3: Amendment of the 2022 Budget. The 2022 Budget is hereby amended to include the Carryover Projects and the Carryover Expenses and Revenues. 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 _____, 2022

AYES:

NAYS:

APPROVED this ____ day of _____, 2022

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

FY2021 to FY2022

EXHIBIT A

ORG	OBJECT	PROJECT	ACCOUNT DESCRIPTION	OPEN PO's	CARRY OVER
11104000	701500		Consulting Fees	3,250.00	3,250.00
11104100	803100		Improvements to Buildings	-	188,268.00
11104100	803200	60004	Habitat Restoration	434,694.41	419,403.85
11104100	803200	60008	Reforestation	30,920.00	77,814.80
11104100	803200	60010	Preserve Tree Planting	28,942.50	45,482.25
11104100	803200	60022	Infrastructure Improvements	12,169.02	410,531.98
11104100	803200	60025	Dog Area Access Improvements	-	100,000.00
11104100	803200	60030	Preserve Accessibility Improvements	34,239.50	151,724.72
11104100	803200	60620	Grant Woods Long Lake Shore	4,199.00	345,559.00
11104100	803200	60701	Grassy Lake Improvements	-	1,990.38
11104100	803200	61020	Lakewood Master Plan	-	491,700.00
11104100	803200	63610	Washington St underpass	-	20,000.00
11104100	803200	63923	Ethel's Woods to Pine Dunes Trail	187,775.56	444,398.23
11314000	702100	42001	Printing - Horizons	19,700.10	19,700.10
11354000	701500		Consulting Fees	71,118.90	71,118.90
11354000	709000		Miscellaneous Contractuals	11,296.60	11,296.60
12244100	805200		Computer Software	-	5,800.00
13564100	809000		Radio Equipment	-	10,000.00
14433800	606000	30001	Education Postage	244.00	244.00
14434000	702000	30001	Education Advertising	2,800.00	2,800.00
14434000	702100	30001	Education Printing	6,207.00	6,207.00
14724000	702000	30001	Museum Advertising	9,000.00	41,590.70
15524100	804000		Motor Vehicles	35,610.00	35,610.00
15524100	804100		Heavy Equipment	5,249.00	5,249.00
15893800	641200		Equipment Maintenance Supplies	30,180.00	30,180.00
15903800	601500		Furniture & Equipment	2,999.00	2,999.00
19214000	701500		Consulting Fees	2,950.00	2,950.00
19214100	805000		Office Equipment	-	5,000.00
19224000	704700		Online Communications	35,100.00	-
20102400	413000	56056	Lake Plain Connecting Coastal Donation	-	(253,449.64)
20102400	413000	60604	Grant Woods Rest Donations	-	(356,489.01)
20102400	413000	60607	GrntWdsEco&Climate	-	(330,135.00)
20102400	413000	61410	Donations Ryerson Master Plan	-	(3,000,000.00)
20102400	414000	61411	Other Grants Ryerson Solar Array	-	(65,480.00)
20102400	414000	66004	CahokiaFlatwoodsOakEcoSystem	-	(60,000.00)
20104000	701500		Consulting Fees	7,618.08	27,294.53
20104100	803200	60004	Habitat Restoration	34,043.24	42,277.26
20104100	803200	60008	Reforestation	-	13,092.62
20104100	803200	60009	Pavement Rehabilitation Program	-	995,387.20
20104100	803200	60010	Preserve Tree Planting Program	-	61,765.37
20104100	803200	60015	Trail signs and benches	-	62,695.89
20104100	803200	60022	Infrastructure Improvements	-	449,066.71
20104100	803200	60301	Duck Farm Munn Road Access	29,322.22	107,454.26
20104100	803200	60604	Grant Woods Restoration	55,362.40	356,489.01
20104100	803200	60607	GrntWdsEco&ClimateResiliency	46,303.12	165,104.55
20104100	803200	60701	Grassy Lake Improvements	-	42,653.69

Lake County Forest Preserve District

Budget Carry Overs

FY2021 to FY2022

EXHIBIT A

ORG	OBJECT	PROJECT	ACCOUNT DESCRIPTION	OPEN PO's	CARRY OVER
20104100	803200	60804	Greenbelt Restoration	-	100,000.00
20104100	803200	60806	Greenbelt Restoration	-	100,000.00
20104100	803200	61005	Capital Imprvmts-Schreiber Bog	-	8,967.07
20104100	803200	61010	Lakewood Tree Planting & Restoration	-	280,000.00
20104100	803200	61020	Lakewood Master Plan	-	173,233.15
20104100	803200	61101	Middlefork Savanna Trail Connection	-	200,409.47
20104100	803200	61104	Middlefork Buckthorn	86,740.99	241,090.96
20104100	803200	61410	Ryerson Education Bldg	140,214.40	2,515,643.40
20104100	803200	61411	Ryerson Solar Array	62,296.79	56,271.95
20104100	803200	61504	Singing Hills/Kettle Grove Res	-	3,750.60
20104100	803200	63709	Forth Lake Hepatica Restoration	-	9,373.10
20104100	803200	63910	Ethel Woods Mill Creek Restoration	-	70,822.35
20104100	803200	64104	Cuba Marsh Restoration	3,202.00	4,102.00
20104100	803200	64710	Buffalo Creek Preserve	-	35,000.00
20104100	803200	64811	Spring Bluff Wildlife Observation	-	13,344.13
20104100	803200	65503	Capital Imprvmts-McD Woods/45	5,554.92	98,637.16
20104100	803200	66004	CahokiaFlatwoodsOakEcoSystem	9,800.18	4,492.40
20104100	809000	61012	Smooth Green Snake Reintro	-	9,128.04
20104100	809000	65012	SDPR Amphib ReIntro	4,201.33	5,269.90
20543800	641400		Preserve Signs and Maintenance	19,490.00	-
20544000	701500	64709	Buffalo Creek OldHicksPrkgLot	5,650.00	5,650.00
20614000	701100		Architect Fees	3,872.00	3,872.00
20614000	701300		Engineering Fees	7,869.92	7,869.92
20614000	701400		Computer Fees & Services	2,416.00	2,416.00
20614000	701500		Consulting Fees	-	3,508.79
23104000	704900		Loss Prevention and Reduction	11,348.75	11,348.75
23104100	809000		Miscellaneous Capital Outlay	2,293.20	2,293.20
23504100	806000		Machinery & Tools	-	13,000.00
24614100	803200	62404	Wright Woods-MWRD	143,470.39	148,489.14
24614100	803200	62504	Prairie Wolf Wetland Mitigation	-	68,281.89
24614100	803200	62506	Prairie Wolf NFWF Hydro Match	115,200.00	183,960.00
24614100	803200	65206	Dutch Gap ACOE	-	35,000.00
25104100	803000	61011	Lakewood Maint Bldg	299,060.08	2,399,000.08
25104100	803000	61410	Ryerson Education Bldg	-	1,414,000.00
27642400	413000	56060	Rare Plant Recovery	-	(18,250.45)
27642400	413000	56066	Bee Monitoring Project	-	(15,700.00)
27644000	701500	56060	Rare Plant Recovery	30,000.00	30,000.00
27644000	701500		Consulting Fees	46,866.28	46,866.28
27644000	704800		Ecological Land Mgmt Contractu	481,323.09	65,033.00
27644000	709000	30001	Misc Contractuals-Nat Resource	600.00	600.00
27644000	709000	56056	Lake Plain Connecting Coastal	11,507.08	50,699.29
28644000	705100	62802	Animal Damage Mgmnt Control	1,880.76	1,880.76
28644000	705100	62803	Site Specific Invasive Species	7,012.38	7,012.38
28644000	705100	62804	Cover Crop Seeding	1,839.39	1,839.39
29614100	803200	60008	Reforestation	-	187.00
29614100	803200	60010	Preserve Tree Planting	-	140,727.18

Lake County Forest Preserve District

Budget Carry Overs

FY2021 to FY2022

EXHIBIT A

ORG	OBJECT	PROJECT	ACCOUNT DESCRIPTION	OPEN PO's	CARRY OVER
35302400	414100	63903	Ethel's Woods Rte 45 Tunnel Grant	-	(450,017.06)
35304100	803200	60009	Repair Existing Roads & Parking Lots	200,000.00	1,277,704.31
35304100	803200	60022	Infrastructure Improvements	10,126.71	102,285.89
35304100	803200	60025	Dog Access Improvements	-	60,000.00
35304100	803200	60420	Fort Sheridan Preserve	-	89,597.01
35304100	803200	61005	Schreiber Bog Restoration	-	5,218.72
35304100	803200	61020	Lakewood Master Plan	47,550.00	3,132,698.04
35304100	803200	63010	Lyons Woods Trail Connection	-	159,642.03
35304100	803200	63903	Capital Imprvmts-MT-Rte45 Tunnel	258,203.37	380,845.81
35304100	803200	63910	Ethel's Woods Mill Creek Restoration	-	108,860.03
35304100	803200	64104	Cuba Marsh Restoration	5,588.23	11,219.86
35304100	803200	65004	Southern DPR Habitat Restoration	-	2,021.78
35634100	803200	60406	Ft. Sheridan GLFER	135,016.20	169,422.50
35634100	803200	60420	Fort Sheridan Master Plan	-	20,128.65
35634100	803200	60701	Grassy Lake Hurd Property	-	55,586.76
35634100	803200	61005	Schreiber Bog	-	3,215.21
35634100	803200	61101	Middlefork Savanna Trail Connection	-	69,448.00
35634100	803200	64104	Cuba Marsh Restoration	4,494.38	3,831.87
39104100	803000	61410	Ryerson Education Bldg	-	586,000.00
39104100	803200	60022	Ops Sewer Connection	60,834.52	60,834.52
39104100	803200	60025	Dog Area Access Improvements	-	60,000.00
69642400	413000	56033	Wildlife Conservation Donations	-	(8,189.43)
69642400	413000	56058	Blandings Turtles Donations	-	(27,098.28)
69642400	414000	61604	VanPattenWoodsHydrologicalRest Grant	-	(14,930.09)
69642400	414100	56061	2019 Coastal Management Grant	-	(37,392.95)
69642400	414200	56037	Greenbelt Invasive Species Grant	-	(42,000.00)
69642400	414200	56046	Federal Grant-NFWF MECP/IBLP	-	(227,865.19)
69642400	414200	56050	Ill Coastal Mngmt Grnt Spring Bluff	-	(85,000.00)
69642400	414200	56056	Federal Grant-Lake Plain Connections	-	(15,447.73)
69642400	414200	56065	FED Grant WDNR-MECP-IBLP	-	(110,000.00)
69642400	414200	60804	Greenbelt Restoration Grant	-	(100,000.00)
69642400	414200	60806	Federal Grant-Greenbelt II	-	(100,000.00)
69642400	414200	61104	Mdlfrk ChiCal Buckthorn Grant	-	(171,145.00)
69642400	414200	62506	Prairie Wolf NFWF Hydro Restor Grant	-	(177,260.00)
69644000	709000	56056	Miscellaneous Contractuals	-	388.20
69644000	709000	56058	Blanding's Health Screening Pr	79,748.24	89,031.64
69644100	803200	56037	Greenbelt Nat Res Improvements	-	42,000.00
69644100	803200	56046	NFWF-MECP/IBPL	227,592.65	222,600.01
69644100	803200	56050	Ill Coastal Mngmt Grnt SpringB	-	85,000.00
69644100	803200	56056	Lake Plain Connecting Coastal	-	11,189.26
69644100	803200	56061	2019 Coastal Management Restoration	-	3,551.44
69644100	803200	56065	Fed Grnt WDNR-MECP/IBLP	100,140.77	100,289.43
69644100	803200	60804	Greenbelt Restoration	-	100,000.00
69644100	803200	60806	Capital Imprvmts-Greenbelt II	-	100,000.00
69644100	803200	61104	Mddlfrk ChiCal Buckthorn	113,682.73	134,562.55
69644100	803200	61110	Mddlfrk ChiCal Buckthorn II	-	63,685.01

Lake County Forest Preserve District
 Budget Carry Overs
 FY2021 to FY2022

EXHIBIT A

ORG	OBJECT	PROJECT	ACCOUNT DESCRIPTION	OPEN PO's	CARRY OVER
69644100	803200	62506	Prairie Wolf NFWF Hydro Restor	-	177,260.00
83104100	803100		Improvements to Buildings	-	75,000.00
90104100	804000		Motor Vehicles	186,303.00	186,303.00
91123800	604100		Computer Hardware	2,415.98	28,335.27
91124100	805100		Computer Hardware	-	69,000.00
91124100	805200		Computer Software	34,390.00	42,390.00
92104100	804100		Heavy Equipment	4,235.82	484,406.29
			Grand Total	4,115,326.18	16,554,923.59