



Lake County Forest Preserves

General Offices
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DATE: April 6, 2023

Agenda Item # 10.1

MEMO TO: Gina Roberts, Chair
Finance Committee

FROM: Steve Neaman
Director of Finance

RECOMMENDATION: Recommend approval of an Ordinance amending the Fiscal Year 2023 Budget to reflect carryovers for projects budgeted but not completed in Fiscal Year 2022.

STRATEGIC DIRECTION SUPPORTED: Organizational Sustainability

FINANCIAL DATA: The items were approved projects from FY2022 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 FY2022, but that were not completed by December 31, 2022. 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") 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 FY2023 budget to add the carryover expenses from FY2022 in the total amount of \$22,071,964.92 and carryover revenues of \$5,975,232.27 for a net total of \$16,096,732.65.

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.

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

**AN ORDINANCE AMENDING THE FISCAL YEAR 2023 BUDGET FOR EXPENDITURES
BUDGETED BUT NOT COMPLETED IN FISCAL YEAR 2022**

WHEREAS, the Lake County Forest Preserve District (the "District") has previously approved an Annual Budget for Fiscal Year 2022 (the "2022 Budget") and an Annual Budget for Fiscal Year 2023 (the "2023 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 2022 Budget and were started but not completed during Fiscal Year 2022; and

WHEREAS, specifically, for each Carryover Project there remains (i) an expense that was budgeted but unexpended from the 2022 Budget and/or a corresponding revenue source for that expense, (ii) is anticipated to be expended in Fiscal Year 2023, 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 2023 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 2023 Budget.

Section 3: Amendment of the 2023 Budget. The 2023 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 _____, 2023

AYES:

NAYS:

APPROVED this _____ day of _____, 2023

Angelo D. Kyle, President
Lake County Forest Preserve District

ATTEST:

Julie Gragnani, Secretary

Exhibit No. _____

Lake County Forest Preserve District
 Budget Carry Overs
 FY2022 to FY2023

EXHIBIT A

Org	Object	Project	Description	Open P.O.'s	Carryover Amount
11104100	803000	61410	Ryerson Education Bldg	9,000.00	43,093.00
11104100	803100		Improvements to Buildings	0.00	188,268.00
11104100	803200	60004	Habitat Restoration	425,787.88	389,742.66
11104100	803200	60008	Reforestation	0.00	47,651.87
11104100	803200	60010	Preserve Tree Planting Progm	0.00	41,555.75
11104100	803200	60022	Infrastructure Improv	6,862.50	357,321.79
11104100	803200	60025	Dog Access Improvements	74,529.45	124,772.28
11104100	803200	60030	Preserve Accessibility Imprv	0.00	143,257.19
11104100	803200	60620	Grant Woods Long Lake	3,223.50	344,583.50
11104100	803200	61020	Lakewood Mastern Plan	0.00	491,700.00
14722400	414100	61815	Dun HVAC IDNR Grant	0.00	(161,100.00)
11104100	803200	61815	Capital Imprvmts-Dunn HVAC	118,354.10	123,406.85
11104100	803200	62001	Ray Lake Trail Connection	0.00	275,000.00
11104100	803200	63610	Washington St underpass	0.00	20,000.00
11104100	803200	63923	Ethel's Woods to Pine Dunes	135,281.80	1,095,784.58
11123800	604000		SPDF Software	0.00	1,200.00
11123800	643000		SPDF Operating Supplies	0.00	20,600.00
11312400	413000		Donations	0.00	(16,000.00)
11313800	601000		Office Supplies	0.00	700.00
11313800	606000	42001	Postage - Horizons	0.00	24,500.00
11314000	702100		Printing	0.00	4,138.10
11314000	702100	42001	Printing - Horizons	0.00	32,500.00
11314000	702200		Photography Services	195.00	195.00
11314000	704700		Online Communications	0.00	2,000.00
11314000	707000		Professional Development	0.00	2,500.00
11314000	709000		Miscellaneous Contractuals	4,304.00	18,000.00
12244100	805200		Computer Software	0.00	5,800.00
13564100	804200		Radio Equipment	0.00	10,000.00
14434000	702100	30001	Education Printing	0.00	5,500.00
14704000	709000		Miscellaneous Contractuals	1,000.00	1,000.00
14724000	702000	30001	Museum Advertising	0.00	55,000.00
14724000	702100	30001	Museum Printing	0.00	8,500.00
14724100	809000		Miscellaneous Capital	0.00	5,800.21
15524100	804000		Motor Vehicles	35,610.00	35,610.00
15813800	601500		Furniture & Equipment	8,700.00	8,700.00
15904100	805300		Furniture & Fixtures	3,200.00	3,200.00
19214000	701500		Consulting Fees	21,499.99	21,499.99
20104100	803200	60004	Habitat Restoration	23,443.89	40,166.80

20104100	803200	60008	Reforestation	0.00	7,554.02
20104100	803200	60009	Pavement Rehabilitation Progm	0.00	1,395,387.20
20104100	803200	60010	Preserve Tree Planting Progm	0.00	60,072.27
20104100	803200	60015	Trail signs and benches	0.00	45,166.31
20104100	803200	60022	Infrastructure Improv	452,000.00	799,066.71
20104100	803200	60301	Duck Farm Munn Road Access	12,322.22	91,854.26
20102400	413000	60604	Grant Woods Rest Donations	0.00	(356,489.01)
20104100	803200	60604	Grant Woods Restoration	61,015.61	240,277.73
20102400	413000	60607	GrntWdsEco&Climate	0.00	(370,135.00)
20104100	803200	60607	GrntWdsEco&ClimateResiliency	31,904.48	61,740.48
20104100	803200	60804	Grnbelt Restoration	17,835.19	30,655.04
20104100	803200	60806	Capital Imprvmts-Greenbelt	95,750.00	100,000.00
20104100	803200	61005	Shreiber Bog	0.00	8,967.07
20104100	803200	61010	Lakewood Tree Planting	0.00	314,620.00
20104100	803200	61020	Lakewood Mastern Plan	0.00	401,613.15
20104100	803200	61104	mdlfrk Buckthorn	116,211.36	171,187.01
20102400	413000	61410	Donations Ryerson Master Plan	0.00	(2,250,000.00)
20102400	414000	61410	Other Grants-Ryerson	0.00	(512,866.00)
20104100	803200	61410	Ryerson Education Bldg	1,078,213.88	1,000,167.55
20104100	803200	61504	Singing Hills/Kettle Grove Res	286.90	292.49
20104100	803200	63709	4th Lake Hepatica	0.00	9,373.10
20104100	803200	63910	Ethel Woods	352.51	69,164.46
20104100	803200	64104	Cuba Marsh Restoration	0.00	728.36
20104100	803200	65503	Capital Imprvmts-McD Woods/45	5,554.92	98,637.16
20544000	701300		Engineering Fees	2,601.00	2,601.00
20564400	704600		Insect Management	182,698.24	175,500.00
20614000	701500		Consulting Fees	0.00	16,059.81
20614000	701100		Architect Fees	0.00	8,016.09
20614000	701300		Engineering Fees	0.00	5,102.56
24614100	803200	62404	Capital Imprvmts-MWRD	0.00	6,076.76
24614100	803200	62504	Capital Imprvmts-Pairie Wolf	0.00	63,185.94
24614100	803200	62506	Prairie Wolf NFWF Hydro Match	20,367.91	105,785.81
24614100	803200	65206	Dutch Gap ACOE	0.00	35,000.00
25104100	803000	61011	Lakewood Maint Bldg	248,473.98	2,339,427.98
25104100	803000	61410	Ryerson Education Bldg	944,768.77	826,442.46
26134000	705100		Repairs & Maintenance Grounds	4,423.40	4,423.40
27642400	413000	56060	Rare Plant Recovery	0.00	(8,250.45)
27642400	413000	56066	Bee Monitoring Project	0.00	(15,700.00)
27642400	413000	67012	Amphibian Reintro Foundation F	0.00	(24,000.00)
27644000	701500		Consulting Fees	0.00	50,000.00
27644000	701500	56060	Rare Plant Recovery	30,000.00	20,000.00
27644000	701500	56063	Fire Effect	6,313.54	6,442.30
27644000	704800		Ecological Land Mgmt Contractu	326,816.76	7,430.49
27644000	706000		Equipment Rental	43,972.88	5,175.19
20102400	413000	56056	Donations	0.00	(428,449.64)
27644000	709000	56056	Lake Plain Connecting Coastal	8,655.57	277,913.79
27644100	809000	67012	Amphibian Reitrodution Foundat	4,016.25	28,016.86

28644000	705100	62803	Site Specific Invasive Species	26,340.00	26,340.00
28644000	705100	62804	Cover Crop Seeding	16,714.08	16,714.08
28644000	705100	62805	Soil & Drain Tile Surveys	62,223.50	62,223.50
29614100	803200	60008	Reforestation	0.00	187.00
29614100	803200	60010	Preserve Tree Planting	0.00	190,711.18
35302400	414100	63903	State Grant	0.00	(450,017.06)
35304100	803200	60009	Repair Existing Roads & Parkin	233,601.18	1,268,519.74
35304100	803200	60022	Infrastructure Improv	3,525.00	61,483.40
35304100	803200	60025	Dog Access Improvements	0.00	60,000.00
35304100	803200	60420	Fort Sheridan Preserve	0.00	87,663.51
35304100	803200	61005	Shreiber Bog	308.29	80.46
35304100	803200	61020	Lakewood Mastern Plan	42,750.00	3,335,602.04
35304100	803200	63010	Lyons Woods Trail Connection	0.00	184,984.56
35304100	803200	63903	Capital Imprvmts-MT-Rte45 Tunn	258,203.37	380,845.81
35304100	803200	63910	Ethel's Woods	0.00	108,860.03
35304100	803200	64104	Capital Imprvmts-Cuba Marsh	0.00	5,684.27
35304100	803200	64301	Heron Creek Rt 22	0.00	20,000.00
35304100	803200	64710	Buffalo Creek	4,353.00	24,477.73
35304100	803200	65004	Southern DPR Habitat Rest	0.00	2,021.78
35634100	803200	60406	Capital Imprvmts-Ft Sher GLFER	144,596.20	128,104.65
35634100	803200	60420	Fort Sheridan Preserve	3,238.50	10,907.46
35634100	803200	60701	Grassy Lake Hurd Property Impr	30,730.00	55,151.76
35634100	803200	61005	Shreiber Bog	0.00	3,215.21
35634100	803200	64104	Capital Imprvmts-Cuba Marsh	0.00	1,405.18
39104100	803000	61011	Lakewood Maint Bldg	0.00	1,000,000.00
39104100	803000	61410	Ryerson Education Bldg	206,610.49	212,580.75
39104100	803000	62611	Stevenson House Improvements	0.00	100,000.00
39104100	803200	60022	Infrastructure Improv	0.00	18,845.16
39104100	803200	60025	Dog Access Improvements	0.00	60,000.00
69642400	413000	56033	Wildlife ConservationDonations	0.00	(5,656.09)
69642400	414200	56037	Greenbelt Invasive Species	0.00	(42,000.00)
69644100	803200	56037	Greenbelt Nat Res Improvements	0.00	42,000.00
69642400	414200	56046	Federal Grant-NFWF MECP/IBLP	0.00	(344,974.00)
69644100	803200	56046	NFWF-MECP/IBPL	171,193.88	315,813.65
69642400	414200	56050	Ill Coastal Mngmt Grnt SpringB	0.00	(85,000.00)
69644100	803200	56050	Ill Coastal Mngmt Grnt SpringB	0.00	85,000.00
69642400	414200	56056	Federal Grant-Lake Plain Conne	0.00	(15,447.73)
69644000	709000	56056	Lake Plain Connecting Coastal	0.00	388.20
69644100	803200	56056	Lake Plain Connecting Coastal	0.00	11,189.26
69642400	413000	56058	Blandings Turtles Donations	0.00	(1,399.84)
69644000	709000	56058	Blanding's Health Screening Pr	28,931.77	38,215.17
69642400	414100	56061	State Grant	0.00	(37,392.95)
69644100	803200	56061	Coastal Management	0.00	3,551.44
69642400	414200	56065	FED Grant WDNR-MECP-IBLP	0.00	(110,000.00)
69644100	803200	56065	Fed Grnt WDNR-MECP/IBLP	75,325.30	39,805.91
69642400	414000	56067	ConsPlanFeasibilityStudyChiwau	0.00	(20,000.00)
69642400	414200	56068	NFWF Pollinator Grant	0.00	(126,949.50)

69644100	803200	56068	NFWF Pollinator Grant	72,253.82	120,661.93
69643800	643000	56069	Blandings Emydomyes Testing	0.00	518.45
69642400	414200	56070	CMP Lake Plain Feasibility	0.00	(45,000.00)
69642400	414200	60804	Greenbelt Restoration	0.00	(100,000.00)
69644100	803200	60804	Greenbelt Restoration	0.00	10,063.80
69642400	414200	60806	Federal Grant-Greenbelt II	0.00	(100,000.00)
69644100	803200	60806	Capital Imprvmnts-Greenbelt II	100,000.00	100,000.00
69642400	414200	61104	Mdlfrk ChiCal Buckthorn	0.00	(171,145.00)
69644100	803200	61104	Mddlfrk ChiCal Buckthorn	44,560.25	50,258.40
69644100	803200	61110	mdlfrk Buckthorn	0.00	63,685.01
69642400	414200	62506	Prairie Wolf NFWF Hydro Restor	0.00	(177,260.00)
69644100	803200	62506	Prairie Wolf NFWF Hydro Restor	5,289.21	31,023.68
76414100	803200	61811	Collection Fund Capital	34,409.78	34,409.78
76414100	803200	61815	Capital Imprvmnts-Dunn HVAC	9,576.12	9,576.12
80104100	806000		Machinery & Tools	40,111.50	40,111.50
83104100	806000		Machinery & Tools	101,554.44	101,554.44
90104100	804000		Motor Vehicles	198,114.00	198,114.00
91123800	604100		Computer Hardware	0.00	32,729.32
91124000	709000		Miscellaneous Contractuals	4,485.49	4,485.49
91124100	805100		Computer Hardware	106,341.00	184,000.00
91124100	805200		Computer Software	16,390.00	50,390.00
92104100	804100		Heavy Equipment	195,437.73	195,437.73
				6,802,715.38	16,096,732.65
				Revenue	(5,975,232.27)
				Expense	22,071,964.92