



**DATE:** April 4, 2024

**MEMO TO:** Gina Roberts, Chair  
Finance Committee

**FROM:** Steve Neaman  
Director of Finance

**RECOMMENDATION:** Recommend approval of an Ordinance amending the Fiscal Year 2024 Budget to reflect carryovers for projects budgeted but not completed in Fiscal Year 2023.

**STRATEGIC DIRECTION SUPPORTED:** Organizational Sustainability

**FINANCIAL DATA:** The items were approved projects from FY2023 and the accounts and amounts are detailed on the attached report.

**BACKGROUND:** The list of accounts and dollar amounts attached to the Ordinance identifies projects that were budgeted for and started in FY2023, but that were not completed by December 31, 2023. 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 FY2024 budget to add the carryover expenses from FY2023 in the total amount of \$22,199,805.47 and carryover revenues of \$4,867,040.86 for a net total of \$17,332,764.61.

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, Manager of Board Operations, Corporate Counsel.

STATE OF ILLINOIS     )  
  ) SS  
COUNTY OF LAKE     )

**BOARD OF COMMISSIONERS  
LAKE COUNTY FOREST PRESERVE DISTRICT  
REGULAR APRIL MEETING  
APRIL 10, 2024**

**MISTER PRESIDENT AND MEMBERS OF THE BOARD OF COMMISSIONERS:**

Your **FINANCE COMMITTEE** presents herewith “An Ordinance Amending the Fiscal Year 2024 Budget for Expenditures Budgeted but Not Completed in Fiscal Year 2023” 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 2024 BUDGET FOR EXPENDITURES  
BUDGETED BUT NOT COMPLETED IN FISCAL YEAR 2023**

**WHEREAS**, the Lake County Forest Preserve District (the "District") has previously approved an Annual Budget for Fiscal Year 2023 (the "2023 Budget") and an Annual Budget for Fiscal Year 2024 (the "2024 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 2023 Budget and were started but not completed during Fiscal Year 2023; and

**WHEREAS**, specifically, for each Carryover Project there remains (i) an expense that was budgeted but unexpended from the 2023 Budget and/or a corresponding revenue source for that expense, (ii) is anticipated to be expended in Fiscal Year 2024, 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 2024 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 2024 Budget.

**Section 3: Amendment of the 2024 Budget.** The 2024 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 \_\_\_\_\_, 2024

AYES:

NAYS:

APPROVED this \_\_\_\_\_ day of \_\_\_\_\_, 2024

\_\_\_\_\_  
Angelo D. Kyle, President  
Lake County Forest Preserve District

ATTEST:

\_\_\_\_\_  
Julie Gagnani, Secretary

Exhibit No. \_\_\_\_\_

# Lake County Forest Preserve District

## Budget Carry Overs

### FY2023 to FY2024

### EXHIBIT A

Org	Object	Project	Description	Open PO	Carryover Amount
11104000	701500		Consulting Fees	9,047.62	9,047.62
11104100	803100		Improvements to Buildings	-	172,851.16
11353800	606000		Postage	-	54,000.00
11354000	701500		Consulting Fees	20,952.38	20,952.38
11354000	702000		Advertising	-	35,000.00
11354000	702100		Printing	49,827.64	49,827.64
11354000	707000		Professional Development	-	7,700.00
11354000	709000		Miscellaneous Contractuals	17,646.72	17,646.72
13564100	804200		Radio Equipment	-	10,000.00
14724100	809000		Miscellaneous Capital	-	20,000.00
20104000	701500		Consulting Fees	71,661.61	71,661.61
20564400	704600		Insect Management Control	136,301.40	136,301.40
20614000	701100		Architect Fees	12,000.00	12,000.00
20614000	701300		Engineering Fees	22,693.57	22,693.57
20614000	701500		Consulting Fees	11,786.50	11,786.50
23104000	703400		Other Insurance	30,000.00	30,000.00
27644000	701500		Consulting Fees	71,822.57	71,822.57
27644000	704800		Ecological Land Mgmt Contractu	429,187.84	102,527.41
27644100	804100		Heavy Equipment	236,700.00	236,700.00
70414100	805300		Furniture & Fixtures	28,345.00	28,345.00
80104100	806000		Machinery & Tools	25,749.28	25,749.28
83104100	803100		Improvements to Buildings	156,406.92	156,406.92
83104100	806000		Machinery & Tools	74,647.68	74,647.68
90104100	804000		Motor Vehicles	183,791.00	183,791.00
91124100	805100		Computer Hardware	24,330.40	24,330.40
92104100	804100		Heavy Equipment	174,380.80	174,380.80
69644100	803200	56037	Greenbelt Nat Res Improvements	-	42,000.00
69642400	414200	56037	Greenbelt Nat Res Improvements	-	(42,000.00)
69644100	803200	56046	NFWF-MECP/IBPL	75,756.42	183,021.60
69642400	414200	56046	NFWF-MECP/IBPL	-	(225,501.24)
69644100	803200	56050	Ill Coastal Mngmt Grnt SpringB	-	85,000.00
69642400	414200	56050	Ill Coastal Mngmt Grnt SpringB	-	(85,000.00)
27644000	709000	56056	Lake Plain Connecting Coastal Wetlands	3,192.35	226,123.24
20102400	413000	56056	Lake Plain Connecting Coastal Wetlands	-	(103,119.00)
69644000	709000	56058	Blanding's Health Screening Pr	3,435.39	77,265.05
69644100	803200	56061	2019 Coastal Management	-	3,551.44
69642400	414100	56061	2019 Coastal Management	-	(37,392.95)
27644000	701500	56063	Fire Effect	-	129.00
69644100	803200	56065	Fed Grnt WDNR-MECP/IBLP	27,781.60	19,038.78

# Lake County Forest Preserve District

## Budget Carry Overs

### FY2023 to FY2024

### EXHIBIT A

Org	Object	Project	Description	Open PO	Carryover Amount
69642400	414200	56065	Fed Grnt WDNR-MECP/IBLP	-	(3,062.40)
69644100	803200	56068	NFWF Pollinator Grant	30,493.92	68,219.93
69642400	414200	56065	NFWF Pollinator Grant	-	(116,044.15)
69644000	709000	56073	Greenbelt Morton Arboretum	5,085.80	23,100.00
69642400	414000	56073	Greenbelt Morton Arboretum	-	(23,100.00)
69644100	803200	56075	Eastern Fringe Orchid	20,000.00	20,000.00
11104100	803200	60004	Capital Imprvmts-Preserves	240,238.90	277,427.17
20104100	803200	60004	Habitat Restoration	-	45,329.12
11104100	803200	60008	Capital Imprvmts-Preserves	47,470.00	68,473.44
29614100	803200	60008	Reforestation	-	21,097.00
20104100	803200	60009	Pavement Rehabilitation Progm	33,601.18	1,326,832.10
11104100	803200	60010	Capital Imprvmts-Preserves	-	53,734.75
20104100	803200	60010	Preserve Tree Planting Progm	-	20,563.48
20104100	803200	60015	Trail signs and benches	406.00	37,809.13
11104100	803200	60022	Capital Imprvmts-Infr Improv	116,362.72	290,913.25
20104100	803200	60022	Capital Imprvmts-Infrastructur	64,675.55	479,214.70
35304100	803200	60022	Infrastructure Improv	61,208.40	51,962.49
11104100	803200	60025	Capital Imprvmts-Dog Access Im	1,505.00	6,894.32
39104100	803200	60025	Capital Imprvmts-Preserves	-	18,105.68
11104100	803200	60030	Preserve Accessibility Imprv	-	232,584.69
20104100	803200	60301	Duck Farm Munn Road Access	12,322.22	3,707.13
11104100	803200	60406	Capital Imprvmts-GLFER Ft. She	-	70,000.00
35634100	803200	60406	Capital Imprvmts-Ft Sher GLFER	139,083.11	122,591.56
20104100	803200	60604	Grant Woods Restoration	15,467.84	183,855.14
11104100	803200	60620	GW Long Lake Shore Stabilizati	-	33,433.68
11102400	414200	60620	GW Long Lake Shore Stabilizati	-	(180,000.00)
35634100	803200	60701	Grassy Lake Hurd Property Impr	30,730.00	55,151.76
20104100	803200	60804	Grnbelt Restoration	-	12,377.65
69644100	803200	60804	Greenbelt Restoration	-	10,063.80
69642400	414200	60804	Greenbelt Restoration	-	(100,000.00)
20104100	803200	60806	Capital Imprvmts-Greenbelt	89,463.52	93,015.02
69644100	803200	60806	Capital Imprvmts-Greenbelt II	93,434.48	92,704.98
69642400	414200	60806	Capital Imprvmts-Greenbelt II	-	(100,000.00)
69644100	803200	60812	USFWS MW Coastal GB	200,000.00	200,000.00
69642400	414200	60812	USFWS MW Coastal GB	-	(200,000.00)
27644100	803200	60813	OpenInds Early Pollinator GB	-	20,000.00
20104100	803200	61005	Capital Imprvmts-Schreiber	-	8,967.07
35634100	803200	61005	Shreiber Bog	-	3,215.21
20104100	803200	61010	Capital Imprvmts-Preserves	-	314,620.00

# Lake County Forest Preserve District

## Budget Carry Overs

### FY2023 to FY2024

### EXHIBIT A

Org	Object	Project	Description	Open PO	Carryover Amount
11104100	803000	61011	Buildings & Structures LWMaint	438,859.16	438,859.16
20104100	803000	61011	Buildings & Structures LWMaint	83,535.39	83,535.39
25104100	803000	61011	Lakewood Maint Bldg	966,727.42	865,317.99
35304100	803000	61011	Buildings & Structures LWMaint	1,308,057.19	1,275,867.57
39104100	803000	61011	Buildings & Structures	736,377.46	707,503.89
11104100	803200	61020	Capital Imprvmnts-Preserves	1,019,062.61	1,433,976.00
20104100	803200	61020	Lakewood	644,676.15	644,676.15
35304100	803200	61020	Lakewood Mastern Plan	3,361,681.99	3,361,201.99
35634100	803200	61020	Lakewood Mastern Plan	142,018.00	142,018.00
20104100	803200	61104	mdlfrk Buckthorn	-	121,699.45
69644100	803200	61110	Capital Imprvmnts-Preserves	-	63,685.01
11104100	803000	61410	Buildings & Structures	13,700.95	15,250.38
20104100	803200	61410	Capital Imprvmnts-Ryerson	43,472.38	169,455.85
20102400	413000	61410	Capital Imprvmnts-Ryerson	-	(119,400.00)
20102400	414000	61410	Capital Imprvmnts-Ryerson	-	(205,146.00)
39104100	803000	61410	Ryerson Education Bldg	115,692.04	31,940.15
20104100	803200	61504	Singing Hills/Kettle Grove Res	-	5,539.95
20104100	803200	61706	Capital Imprv-RavenGlen ACOE	-	68,811.95
35304100	803200	61706	Capital Impr- Raven Glen ACOE	-	3,860.03
11104100	803200	61815	Capital Imprvmnts-Dunn HVAC	-	1,802.75
11104100	803200	62001	Capital Imprvmnts-Preserves	-	275,000.00
24614100	803200	62504	Capital Imprvmnts-Pairie Wolf	-	63,185.94
24614100	803200	62506	Prairie Wolf NFWF Hydro Match	-	87,399.67
69642400	414200	62506	Prairie Wolf NFWF Hydro Restor	-	(29,558.06)
39104100	803000	62611	Buildings & Structures-Stevenson	-	1,200,000.00
39112400	414100	62611	Buildings & Structures-Stevenson	-	(1,100,000.00)
28644000	705100	62801	Restoration Mowing	11,520.00	11,520.00
28644000	705100	62803	Site Specific Invasive Species	34,968.32	28,097.38
28644000	705100	62805	Soil & Drain Tile Surveys	21,796.25	21,796.25
35304100	803200	63903	Capital Imprvmnts-MT-Rte45 Tunn	258,203.37	380,845.81
35302400	414100	63903	Capital Imprvmnts-MT-Rte45 Tunn	-	(450,017.06)
11104100	803200	63923	Capital Imprvmnts-Preserves	116,695.11	1,077,197.89
20104100	803200	64104	Cuba Marsh Restoration	-	5,728.36
35304100	803200	64104	Capital Imprvmnts-Cuba Marsh	-	5,684.27
35634100	803200	64104	Capital Imprvmnts-Cuba Marsh	-	1,405.18
35304100	803200	64301	Heron Creek Rt 22	-	20,000.00
27644100	803200	64304	ILCE - Heron Creek	25,000.00	32,000.00
27642400	414000	64304	ILCE - Heron Creek	-	(32,000.00)
35304100	803200	64710	Buffalo Creek	-	21,316.52

# Lake County Forest Preserve District

## Budget Carry Overs

### FY2023 to FY2024

### EXHIBIT A

<b>Org</b>	<b>Object</b>	<b>Project Description</b>	<b>Open PO</b>	<b>Carryover Amount</b>
69644100	803200	64912 Increasing Rx Burn Capacity	-	15,700.00
69642400	414100	64912 Increasing Rx Burn Capacity	-	(15,700.00)
11104100	803200	65104 Capital Imprvmnts-Preserves	-	106,480.00
20104100	803200	65206 Capital Imprvmnts-Dutch Gap ACO	-	984,615.39
24614100	803200	65206 Capital Imprvmnts-Preserves	-	35,000.00
20104100	803200	65503 Capital Imprvmnts-McD Woods/45	5,554.92	15,555.00
27644100	809000	67012 Amphibian Reitrodution Foundat	14,012.52	14,013.13
69644100	803200	67510 Prairie Stream Habitat Restora	-	1,700,000.00
69642400	414200	67510 Prairie Stream Habitat Restora	-	(1,700,000.00)
			<u>12,677,808.23</u>	<u>17,332,764.61</u>
			Revenue	(4,867,040.86)
			Expense	22,199,805.47
				<u>17,332,764.61</u>