



Lake County Forest Preserves

General Offices
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DATE: April 4, 2024

Agenda Item # 10.2

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 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 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
SPECIAL APRIL MEETING
APRIL 9, 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: 4-4-2024 Roll Call Vote: Ayes: ___ Nays: ___
 Voice Vote Majority Ayes; Nays: 0

**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 Gragnani, 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 | Openlnds 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

| Org | Object | Project Description | Open PO | Carryover Amount |
|----------|--------|---------------------------------------|----------------------|----------------------|
| 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 | <u>22,199,805.47</u> |
| | <u>17,332,764.61</u> |