



DATE: April 9, 2026

MEMO TO: Gina Roberts, Chair
Finance Committee

FROM: Steve Neaman
Director of Finance

RECOMMENDATION: Recommend approval of an Ordinance amending the Fiscal Year 2026 Budget to reflect carryovers for projects budgeted but not completed in Fiscal Year 2025.

STRATEGIC DIRECTION SUPPORTED: Organizational Sustainability

FINANCIAL DATA: The items were approved projects from FY2025, 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 FY2025, but that were not completed by December 31, 2025. 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 FY2026 budget to add the carryover expenses from FY2025 in the total amount of \$33,960,204.44 and carryover revenues of \$3,231,338.58 for a net total expense of \$30,728,865.86.

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.

Some of the amounts may change due to normal adjustments arising from the audit of 2025 revenues and expenses.

REVIEW BY OTHERS: Executive Director, Chief Operations Officer, Deputy Director of Finance, 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 15, 2026**

MADAM PRESIDENT AND MEMBERS OF THE BOARD OF COMMISSIONERS:

Your **FINANCE COMMITTEE** presents herewith “An Ordinance Amending the Fiscal Year 2026 Budget for Expenditures Budgeted but Not Completed in Fiscal Year 2025” 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 2026 BUDGET FOR EXPENDITURES
BUDGETED BUT NOT COMPLETED IN FISCAL YEAR 2025**

WHEREAS, the Lake County Forest Preserve District (the "District") has previously approved an Annual Budget for Fiscal Year 2025 (the "2025 Budget") and an Annual Budget for Fiscal Year 2026 (the "2026 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 2025 Budget and were started but not completed during Fiscal Year 2025; and

WHEREAS, specifically, for each Carryover Project there remains (i) an expense that was budgeted but unexpended from the 2025 Budget and/or a corresponding revenue source for that expense, (ii) is anticipated to be expended in Fiscal Year 2026, 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, it is in the best interest of the District to amend the 2026 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 2026 Budget.

Section 3: Amendment of the 2026 Budget. The 2026 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, including any adjustments necessary to reflect amounts actually expended according to the audit of the District's 2025 revenue and expenditures.

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 _____, 2026

AYES:

NAYS:

APPROVED this _____ day of _____, 2026

Jessica Vealitzek, 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

FY2025 to FY2026

EXHIBIT A

Fund	Org	Object	Project	Account Description	Carryover	
					Open PO	Amount
6900	69644000	709000	56033	Wildlife Conservation Program	0.00	20,922.69
2000	27644000	709000	56056	Misc Contractuals - Lake Plain Connecting	0.00	120,186.58
6900	69644000	709000	56058	Blanding's Health Screening Pr	1,600.15	98,530.77
2000	27642400	413000	56060	Donations-Rare Plant Recovery	0.00	(18,000.00)
2000	27644000	701500	56060	Rare Plant Recovery	43,079.70	43,079.70
6900	69642400	414100	56061	State Grant-Coastal Management	0.00	(33,841.51)
6900	69642400	414200	56068	NFWF Pollinator Grant	0.00	(7,804.93)
6900	69644100	803200	56068	NFWF Pollinator Grant	0.00	7,859.71
6900	69642400	414000	56071	LC Cares Blandings Turtle Reco	0.00	(5,000.00)
6900	69643800	643000	56071	LCCares Blandings Recovery	0.00	3,634.92
6900	69644100	803200	56075	Eastern Fringe Orchid	0.00	28,000.00
6900	69642400	413000	56076	Donations- OL/CE Pollinator	0.00	(20,000.00)
6900	69643800	643000	56076	Operating Supplies-OL\CE Polli	0.00	9,058.46
6900	69642400	414200	56078	Federal Grant	0.00	(25,845.00)
6900	69644000	709000	56078	Lake Plain Branding Development	0.00	2,000.00
2000	27643800	643000	56079	Chicago River Enhancing Wetlan	0.00	25,000.00
6900	69642400	414200	56079	Federal Grant-Chicago River	0.00	(400,000.00)
6900	69643800	643000	56079	Chicago River Enhancing Wetlan	0.00	90,920.00
6900	69644000	709000	56079	Chicago River Enhancing Wetlan	113,988.38	216,755.98
6900	69644000	709000	56080	Quantifying Conservation Value	28,000.00	28,000.00
1000	11104100	803200	60004	Habitat Restoration	110,169.79	322,407.76
2000	20104100	803200	60004	Habitat Restoration	0.00	43,170.86
1000	11104100	803200	60008	Reforestation	20,135.00	48,690.24
2900	29614100	803200	60008	Reforestation	0.00	20,597.00
1000	11104100	803200	60009	Roadway and Parkway Renovation	23,353.15	590,242.29
2000	20104100	803200	60009	Pavement Rehabilitation Progm	0.00	379,252.02
1000	11104100	803200	60010	Preserve Tree Planting	0.00	100,000.00
2900	29614100	803200	60010	Preserve Tree Planting	675.00	50,019.91
1000	11104100	803200	60022	Capital Imprvmts-Infr Improv	220,918.63	245,614.09
2000	20104100	803200	60022	Capital Imprvmts-Infrastructur	23,000.00	195,555.37
3530	35304100	803200	60022	Infrastructure Improv	0.00	3,310.50
3900	39104100	803200	60025	Dog Area Accessibility Impr	0.00	305.32
1000	11104100	803200	60030	Preserve Accessibility Imprv	0.00	400,460.09
2000	20104100	803200	60030	District-wide Accessibility Impro	0.00	201,464.00
1000	11104100	803000	60204	Countryside Net Zero Building	0.00	700,000.00
8000	80104100	803000	60204	Countryside NetZero EGC SFAC	0.00	700,000.00
1000	11104100	803200	60406	Capital Imprvmts-GLFER Ft. She	0.00	70,000.00
3563	35634100	803200	60406	Capital Imprvmts-Ft Sher GLFER	145,016.20	112,618.35
2000	20104100	803200	60604	Grant Woods Restoration	0.00	5,803.99
2000	20104100	803200	60701	Grassy Lake Trails Donations	0.00	500.00
3563	35634100	803200	60701	Grassy Lake Hurd Property Impr	0.00	55,151.76
3550	35504100	803200	60802	Capital Impr-Greenbelt	72,004.47	66,680.52
2000	27644100	803200	60813	OpenInds Early Pollinator GB	0.00	10,000.00
1000	11104100	803200	61001	Lakewood Master Plan Phase I	0.00	53,734.75
2000	20104100	803200	61001	Lakewood Master Plan Phase I	0.00	22,232.86

Lake County Forest Preserve District

Budget Carry Overs

FY2025 to FY2026

EXHIBIT A

Fund	Org	Object	Project	Account Description	Open PO	Carryover
						Amount
2000	20104100	803200	61001	Lakewood Master Plan Phase I	0.00	150,838.23
2900	29614100	803200	61001	Lakewood Master Plan Phase I	0.00	208,154.00
3530	35304100	803200	61001	Lakewood Master Plan Phase I	0.00	840.00
3550	35504100	803200	61001	Lakewood Master Plan Phase I	0.00	3,550,000.00
3550	35504100	803200	61001	Lakewood Master Plan Phase I	0.00	30,000.00
3550	35504100	803200	61002	Capital Impr-LAKEWOOD-BROBERG	0.00	75,000.00
3550	35504100	803200	61003	Capital Impr-LAKEWOOD RAVINE	44,300.00	75,000.00
3550	35504100	803200	61004	Lakewood 1,000 Acre Woodland	204,685.00	-
2000	20104100	803200	61010	Lakewood Tree Planting	26,688.76	19,701.70
2000	20104100	803000	61011	Lakewood Maintenance Shop	0.00	3,013.13
2500	25104100	803000	61011	Lakewood Maint Bldg	0.00	24,776.76
3530	35304100	803000	61011	Lakewood Maintenance Shop	0.00	52,799.53
1000	11102400	414000	61020	Other Grants-Lakewood Masterplan	0.00	(20,000.00)
1000	11102400	414100	61020	State Grant-Lakewood Master Plan	0.00	(600,000.00)
1000	11104100	803200	61020	Lakewood Mastern Plan	230,846.70	344,370.97
2000	20104100	803200	61020	Lakewood Mastern Plan	28,010.20	64,535.94
3530	35302400	414100	61020	Lakewood Mastern Plan	0.00	(400,000.00)
2000	20104100	803200	61104	mdlfrk Buckthorn	0.00	121,699.45
3550	35504100	803200	61401	Capital Impr-RYERSON WOODLAND	343,769.50	171,202.46
1000	11104100	803000	61410	Ryerson Master Plan	0.00	2,574.78
2000	20102400	413000	61410	Donations Ryerson Master Plan	0.00	(59,400.00)
2000	20104100	803200	61410	Ryerson Master Plan	0.00	2,694.73
3900	39104100	803000	61410	Ryerson Education Bldg	0.00	11,127.55
2000	20104100	803200	61504	Singing Hills/Kettle Grove Res	324.68	324.63
3550	35504100	803200	61702	Capital Impr-HASTINGS CREEK TRL	0.00	350,000.00
2000	20104100	803200	61706	RavenGlen ACOE	0.00	811.95
3550	35504100	803200	61801	Capital Impr-GEN OFFICE RELOCA	1,424.07	56,674.07
1000	11104100	803200	62001	Ray Lake Trail Connection	1,818.66	151,769.35
3550	35504100	803200	62002	Capital Impr-RAY LAKE HYDRO	224,250.00	289,025.00
3550	35504100	803200	62401	Capital Impr-CPTN DAN HYDRO	223,295.20	200,000.00
2400	24614100	803200	62504	Capital Imprvmts-Pairie Wolf	0.00	63,185.94
2400	24614100	803200	62506	Prairie Wolf NFWF Hydro Match	0.00	87,399.67
3900	39112400	414100	62611	Capital Facilities - Stevenson	0.00	(963,950.00)
3900	39104100	803000	62611	Stevenson House Improvements	118,390.00	224,408.86
2800	28644000	705100	62802	Animal Damage Mgmt Control	37,500.00	38,909.60
2800	28644000	705100	62804	Cover Crop Seeding	69.50	69.50
6900	69642400	414200	63004	Federal Grant-Lyons Woods NFWF	0.00	(36,516.13)
3550	35504100	803200	63601	Capital Impr-LAKE CARINA BRGTR	0.00	150,000.00
3530	35304100	803200	63903	Capital Imprvmts-MT-Rte45 Tunn	247,367.99	245,473.43
1000	11104100	803200	63923	MT Ethel's Woods to Pine Dunes	31,299.75	964,648.53
2000	20104100	803200	64104	Cuba Marsh Restoration	0.00	5,728.36
3530	35304100	803200	64104	Capital Imprvmts-Cuba Marsh	0.00	5,684.27
3563	35634100	803200	64104	Capital Imprvmts-Cuba Marsh	0.00	1,405.18
3530	35304100	803200	64301	Heron Creek Rt 22	0.00	20,000.00
2000	27644100	803200	64304	ILCE - Heron Creek	0.00	1,707.53

Lake County Forest Preserve District

Budget Carry Overs

FY2025 to FY2026

EXHIBIT A

Fund	Org	Object	Project	Account Description	Carryover	
					Open PO	Amount
3900	39104100	803200	64402	Old School Underpass Repairs	0.00	100,000.00
3530	35304100	803200	64710	Buffalo Creek	0.00	21,316.52
2000	20512400	414100	64801	YCC Lake Plain & Work Dev Zion	0.00	(95,621.26)
2000	20514000	709000	64801	YCC Lake Plain & Work Dev Zion	7,563.65	28,361.38
3550	35504100	803200	64901	Capital Impr-LK MARIE ACC&REST	0.00	150,000.00
6900	69642400	414100	64912	StGrant Increasing Rx Burn Cap	0.00	(1,973.22)
1000	11104100	803200	65104	Grainger Woods Restoration	0.00	106,480.00
6900	69642400	414000	65106	Other Grants-SMC Wetland Restoration	0.00	(354,695.00)
6900	69644100	803200	65106	SMC Wetland Restoration	10,624.89	251,792.58
2000	20104100	803200	65206	Capital Imprvmts-Dutch Gap ACO	3,750.00	838,573.81
2400	24614100	803200	65206	Dutch Gap ACOE Sec 206 Restoration	0.00	35,000.00
2000	20104100	803200	65503	Capital Imprvmts-McD Woods/45	0.00	12,698.76
3550	35504100	803200	66801	Capital Impr-GNDR MTN RESTORAT	0.00	360,000.00
2000	27644100	809000	67012	Amphibian Reitroduction Foundat	0.00	187.40
3550	35504100	803200	67201	Capital Impr-MACARTHU HYDRORES	59,000.00	150,000.00
3900	39104100	803200	67202	McArthur Woods Underpass Repirs	0.00	50,000.00
3550	35504100	803200	68002	Capital Impr-GEN DEF MAIN PROJ	262,008.66	631,399.20
3550	35504100	803200	68004	Capital Impr-GEN DIST SOLAR PR	0.00	250,000.00
6900	69642400	413000	68006	Donations-Lake Plain Cooperatv	0.00	(54,653.61)
6900	69643600	501000	68006	Salaries & Wages-LP Coop	0.00	-
6900	69643700	502000	68006	IMRF Contributions-LPCoop	0.00	-
6900	69643700	502100	68006	FICA ContributionsLPCoop	0.00	-
6900	69643700	502300	68006	Health InsuranceLPCoop	0.00	-
6900	69643800	643000	68006	Operating Supplies-Lake Plain Coop	690.00	690.00
6900	69644000	709000	68006	Misc Contractuals-Lake Plain Coop	7,000.00	112,441.00
6900	69642400	414100	68006	CMP State Grant	0.00	(84,037.92)
6900	69643600	501000	68006	CMP Salaries & Wages-LP Coop	0.00	60,798.40
6900	69643700	502000	68006	CMP IMRF Contributions-LPCoop	0.00	5,672.49
6900	69643700	502100	68006	CMP FICA ContributionsLPCoop	0.00	4,651.08
6900	69643700	502300	68006	CMP Health InsuranceLPCoop	0.00	7,915.95
6900	69643800	643000	68006	CMP Operating Supplies-Lake Plain Coop	0.00	5,000.00
6900	69642400	413000	68006	Donations-Lake Plain Cooperatv	0.00	(50,000.00)
6900	69644000	709000	68006	Misc Contractuals-Lake Plain Coop	0.00	50,000.00
1000	15523800	612100		Small Tools & Equipment	0.00	699.00
1000	15523800	641100		Grounds Maint Supplies	33.05	-
1000	14433800	643000		Operating Supplies	300.00	-
1000	12244000	701400		Computer Fees	2,574.26	2,574.26
1000	19224000	701400		Computer Fees	1,624.79	-
1000	11104000	701500		Consulting Fees	50,000.00	65,452.64
1000	11354000	701500		Consulting Fees	12,610.00	12,610.00
1000	11354000	702100		Printing	11,700.00	11,700.00
1000	19224000	705200		Repair & Maintenance Equipment	0.00	12,807.00
1000	11354000	706800		Legislative Expenses	13,114.75	13,114.75
1000	11354000	709000		Misc Contractuals	0.00	25,000.00
1000	11354000	709000		Miscellaneous Contractuals	1,160.00	1,160.00

Lake County Forest Preserve District

Budget Carry Overs

FY2025 to FY2026

EXHIBIT A

Fund	Org	Object	Project	Account Description	Open PO	Carryover Amount
1000	14434000	709000		Miscellaneous Contractuals	3,000.00	3,000.00
1000	14724000	709000		Miscellaneous Contractuals	4,250.00	-
1000	11104100	803100		Improvements to Buildings	0.00	153,051.16
1000	14434100	803100		Improvements to Buildings	0.00	53,515.94
1000	13564100	804200		Radio Equipment	0.00	10,000.00
1000	12234100	805200		Computer Software	8,053.60	8,053.60
2000	27643800	641100		Ground Maintenance Supplies	3,603.40	-
2000	20564380	643000		Operating Supplies	1,393.70	-
2000	20614000	701100		Architect Fees	0.00	43,000.00
2000	20544000	701300		Engineering Fees	9,613.09	8,473.11
2000	20614000	701300		Engineering Fees	16,895.96	17,804.13
2000	20104000	701500		Consulting Fees	15,457.62	63,335.58
2000	20614000	701500		Consulting Fees	28,769.21	31,627.76
2000	27644000	701500		Consulting Fees	146,165.64	119,544.48
2000	20564400	704600		Insect Management Control	0.00	253,740.57
2000	27644000	704800		Ecological Land Mgmt Contractu	299,400.00	251,837.39
2000	27644000	706000		Equipment Rental	26,005.00	-
2300	23104000	701500		Consulting Fees	5,165.00	5,165.00
2300	23104000	709000		Miscellaneous Contractuals	23,475.00	-
3134	31344100	801000		Land Acquisition	0.00	1,244,740.49
3150	31504100	801000		Land Acquisition	0.00	15,128,405.06
7000	70414000	701500		Consulting Fees	16,900.00	16,900.00
8000	80104100	809000		Miscellaneous Capital Outlay	6,822.20	-
8300	83523800	641100		Grounds Maint Supplies	5,275.00	-
8300	83104100	803100		Improvements to Buildings	81,408.00	202,790.42
9000	90104100	804000		Motor Vehicles	64,579.74	64,579.74
9100	91124100	805100		Computer Hardware	0.00	45,228.20
					<u>3,775,966.69</u>	<u>30,728,865.86</u>
					Revenue	(3,231,338.58)
					Expense	<u>33,960,204.44</u>
						<u>30,728,865.86</u>