



DATE: April 3, 2025

MEMO TO: Gina Roberts, Chair
Finance Committee

FROM: Steve Neaman
Director of Finance

RECOMMENDATION: Recommend approval of an Ordinance amending the Fiscal Year 2025 Budget to reflect carryovers for projects budgeted but not completed in Fiscal Year 2024.

STRATEGIC DIRECTION SUPPORTED: Organizational Sustainability

FINANCIAL DATA: The items were approved projects from FY2024 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 FY2024, but that were not completed by December 31, 2024. 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 FY2024 in the total amount of \$14,588,741.54 and carryover revenues of \$3,659,625.93 for a net total of \$10,929,115.61.

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.

Some of the amounts may change due to normal adjustments arising from the audit of 2024 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 9, 2025**

MADAM PRESIDENT AND MEMBERS OF THE BOARD OF COMMISSIONERS:

Your **FINANCE COMMITTEE** presents herewith “An Ordinance Amending the Fiscal Year 2025 Budget for Expenditures Budgeted but Not Completed in Fiscal Year 2024” 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 2025 BUDGET FOR EXPENDITURES
BUDGETED BUT NOT COMPLETED IN FISCAL YEAR 2024**

WHEREAS, the Lake County Forest Preserve District (the "District") has previously approved an Annual Budget for Fiscal Year 2024 (the "2024 Budget") and an Annual Budget for Fiscal Year 2025 (the "2025 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 2024 Budget and were started but not completed during Fiscal Year 2024; and

WHEREAS, specifically, for each Carryover Project there remains (i) an expense that was budgeted but unexpended from the 2024 Budget and/or a corresponding revenue source for that expense, (ii) is anticipated to be expended in Fiscal Year 2025, 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 2025 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 2025 Budget.

Section 3: Amendment of the 2025 Budget. The 2025 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 2024 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 _____, 2025

AYES:

NAYS:

APPROVED this _____ day of _____, 2025

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

FY2024 to FY2025

EXHIBIT A

Org	Object	Project	Description	Open PO	Carryover Amount
11104000	701500		Consulting Fees	25,000.00	53,408.71
11104100	803100		Improvements to Buildings	0.00	153,051.16
11353800	606000		Postage	0.00	11,035.31
11354000	701500		Consulting Fees	11,170.00	11,170.00
11354000	702100		Printing	6,800.00	34,104.33
11354000	709000		Miscellaneous Contractuals	15,817.50	15,817.50
13564100	804200		Radio Equipment	0.00	10,000.00
14434000	709000		Miscellaneous Contractuals	0.00	5,300.00
14433800	643000		Operating Supplies	1,200.00	1,200.00
14724100	809000		Miscellaneous Capital	0.00	20,000.00
19224000	705200		Repair & Maintenance Equipment	0.00	6,520.00
20104000	701500		Consulting Fees	20,503.18	55,837.99
20564400	704600		Insect Management Control	106,500.00	197,743.78
20614000	701100		Architect Fees	6,168.00	19,168.00
20614000	701300		Engineering Fees	5,718.98	5,718.98
20614000	701500		Consulting Fees	10,212.54	14,679.71
23104000	709000		Miscellaneous Contractuals	15,480.00	30,298.06
27643600	501100		Part-Time Wages	0.00	10,000.00
27643800	612100		Proceeds from Seed Book Sales	0.00	5,722.51
27644000	701500		Consulting Fees	100,084.78	48,192.17
27644000	706000		Equipment Rental	48,300.00	15,674.26
39104100	803200		DPRT St. Mary's Rd Underpass at Old School	0.00	100,000.00
39104100	803200		DPRT St. Mary's Rd Underpass at MacArthur Woods	0.00	50,000.00
70414000	701500		Consulting Fees	19,900.00	19,900.00
80104100	806000		Machinery & Tools	0.00	28,026.16
80104100	809000		Miscellaneous Capital Outlay	27,600.00	87,852.41
83104100	803100		Improvements to Buildings	0.00	9,732.34
90104100	804000		Motor Vehicles	815,233.49	955,374.25
69644000	709000	56033	Wildlife Conservation Program	0.00	35,098.98
69644100	803200	56046	NFWF-MECP/IBPL	0.00	125,000.00
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
20102400	413000	56056	Donations	0.00	-103,119.00
27644000	709000	56056	Miscellaneous Contractuals	0.00	214,807.77
69644000	709000	56058	Blanding's Health Screening Pr	0.00	77,265.05
27642400	413000	56060	Rare Plant Recovery	0.00	-33,000.00
27644000	701500	56060	Rare Plant Recovery	48,000.00	48,000.00
69642400	414100	56061	State Grant	0.00	-37,392.95
69644100	803200	56061	Capital Imprvmnts-Preserves	0.00	3,551.44
69642400	414200	56065	FED Grant WDNR-MECP-IBLP	0.00	-119,106.55
69644100	803200	56065	Fed Grnt WDNR-MECP/IBLP	0.00	744.95
69642400	414200	56068	NFWF Pollinator Grant	0.00	-116,044.15

Lake County Forest Preserve District
 Budget Carry Overs
 FY2024 to FY2025

EXHIBIT A

Org	Object	Project	Description	Open PO	Carryover Amount
69644100	803200	56068	NFWF Pollinator Grant	0.00	7,859.71
69642400	414000	56071	LC Cares Balndings Turtle Reco	0.00	-5,000.00
69643800	643000	56071	LCCares Blandings Recovery	0.00	3,901.61
69642400	414000	56073	Greenbelt Morton Arboretum	0.00	-23,100.00
69644000	709000	56073	Greenbelt Morton Arboretum	0.00	18,014.20
69644100	803200	56075	Capital Imprvmnts-Preserves	3,260.55	20,000.00
69642400	413000	56076	Donations- OL/CE Pollinator	0.00	-20,000.00
69643800	643000	56076	Operating Supplies-OL\CE Polli	0.00	9,058.46
69642400	413000	56078	Donations	0.00	-22,755.00
69642400	414200	56078	Federal Grant	0.00	-25,845.00
69644000	709000	56078	Miscellaneous Contractuals	0.00	48,600.00
11104100	803200	60004	Capital Imprvmnts-Preserves	34,389.44	340,412.11
20104100	803200	60004	Habitat Restoration	0.00	43,983.02
11104100	803200	60008	Capital Imprvmnts-Preserves	13,991.11	58,606.13
29614100	803200	60008	Reforestation	0.00	21,097.00
11104100	803200	60009	Capital Imprvmnts-Preserves	0.00	350,000.00
20104100	803200	60009	Pavement Rehabilitation Progm	240,542.42	668,969.46
11104100	803200	60010	Capital Imprvmnts-Preserves	0.00	103,734.75
29614100	803200	60010	Preserve Tree Planting	0.00	269,574.60
20104100	803200	60015	Trail signs and benches	0.00	34,492.37
11104100	803200	60022	Capital Imprvmnts-Infr Improv	12,937.00	356,008.72
20104100	803200	60022	Capital Imprvmnts-Infrastructur	21,219.00	287,123.87
35304100	803200	60022	Infrastructure Improv	0.00	3,310.50
11104100	803200	60025	Capital Imprvmnts-Dog Access Im	1,280.00	1,280.00
39104100	803200	60025	Capital Imprvmnts-Preserves	0.00	2,714.30
11104100	803200	60030	Preserve Accessibility Imprv	0.00	308,083.53
20104100	803200	60030	Capital Imprvmnts-Preserves	0.00	100,732.00
11104100	803000	60204	Buildings & Structures	0.00	700,000.00
80104100	803000	60204	Countryside NetZero EGC SFAC	0.00	700,000.00
20104100	803200	60301	Duck Farm Munn Road Access	0.00	3,707.13
11104100	803200	60406	Capital Imprvmnts-GLFER Ft. She	0.00	70,000.00
35634100	803200	60406	Capital Imprvmnts-Ft Sher GLFER	135,016.20	118,524.65
20104100	803200	60604	Grant Woods Restoration	1,554.42	5,603.99
11102400	414200	60620	Federal Grant	0.00	-31,559.72
11104100	803200	60620	Capital Imprvmnts-Preserves	0.00	33,433.68
35634100	803200	60701	Grassy Lake Hurd Property Impr	0.00	55,151.76
69642400	414200	60804	Greenbelt Restoration	0.00	-10,063.80
20104100	803200	60806	Capital Imprvmnts-Greenbelt	14,206.88	14,206.88
69642400	414200	60806	Federal Grant-Greenbelt II	0.00	-19,087.47
69644100	803200	60806	Capital Imprvmnts-Greenbelt II	14,837.47	14,837.47
69642400	414200	60812	Federal Grant - Greenbelt USFW	0.00	-25,720.12
27644100	803200	60813	OpenInds Early Pollinator GB	0.00	10,000.00

Lake County Forest Preserve District
 Budget Carry Overs
 FY2024 to FY2025

EXHIBIT A

Org	Object	Project	Description	Open PO	Carryover Amount
20104100	803200	61010	Capital Imprvmts-Preserves	0.00	314,620.00
20104100	803000	61011	Buildings & Structures LWMaint	0.00	3,013.13
25104100	803000	61011	Lakewood Maint Bldg	29,403.11	50,288.67
35304100	803000	61011	Buildings & Structures LWMaint	0.00	52,799.53
11102400	414000	61020	Other Grants	0.00	-20,000.00
11102400	414100	61020	State Grant	0.00	-1,000,000.00
11104100	803200	61020	Capital Imprvmts-Preserves	1,485,011.76	1,442,526.17
20104100	803200	61020	Lakewood	11,657.70	179,430.89
35304100	803200	61020	Lakewood Mastern Plan	154,432.70	269,160.91
20104100	803200	61104	mdlfrk Buckthorn	0.00	121,699.45
11104100	803000	61410	Buildings & Structures	1,495.00	14,031.36
20102400	413000	61410	Donations Ryerson Master Plan	0.00	-89,400.00
20104100	803200	61410	Capital Imprvmts-Ryerson	0.00	3,642.81
39104100	803000	61410	Ryerson Education Bldg	0.00	11,127.55
20104100	803200	61504	Singing Hills/Kettle Grove Res	0.00	5,539.95
20104100	803200	61706	Capital Imprv-RavenGlen ACOE	0.00	811.95
11104100	803200	61815	Capital Imprvmts-Dunn HVAC	0.00	1,802.75
11104100	803200	62001	Capital Imprvmts-Preserves	0.00	215,955.25
24614100	803200	62504	Capital Imprvmts-Pairie Wolf	0.00	63,185.94
24614100	803200	62506	Prairie Wolf NFWF Hydro Match	0.00	87,399.67
39104100	803000	62611	Buildings & Structures	21,600.00	1,085,550.00
39112400	414100	62611	Capital Facilities - Stevenson	0.00	-1,100,000.00
28644000	705100	62802	Animal Damage Mgmt Control	37,500.00	12,551.56
28644000	705100	62803	Site Specific Invasive Species	7,799.74	7,799.74
28644000	705100	62804	Cover Crop Seeding	24.00	3,134.00
28644000	705100	62805	Soil & Drain Tile Surveys	48,919.06	48,919.06
69642400	414200	63004	Federal Grant	0.00	-200,000.00
69644000	709000	63004	Miscellaneous Contractuals	200,000.00	200,000.00
35304100	803200	63903	Capital Imprvmts-MT-Rte45 Tunn	258,203.37	380,845.81
11104100	803200	63923	Capital Imprvmts-Preserves	66,709.37	1,027,212.15
20104100	803200	64104	Cuba Marsh Restoration	0.00	5,728.36
35304100	803200	64104	Capital Imprvmts-Cuba Marsh	0.00	5,684.27
35634100	803200	64104	Capital Imprvmts-Cuba Marsh	0.00	1,405.18
35304100	803200	64301	Heron Creek Rt 22	0.00	20,000.00
27644100	803200	64304	ILCE - Heron Creek	21.15	985.03
35304100	803200	64710	Buffalo Creek	0.00	21,316.52
69642400	414100	64912	StGrant Increasing Rx Burn Cap	0.00	-7,900.20
69644100	803200	64912	Increasing Rx Burn Capacity	0.00	1,973.22
11104100	803200	65104	Capital Imprvmts-Preserves	0.00	106,480.00
69642400	414000	65106	Other Grants	0.00	-354,695.00
69644100	803200	65106	Capital Imprvmts-Preserves	29,859.35	340,652.67
20104100	803200	65206	Capital Imprvmts-Dutch Gap ACO	91,875.00	937,298.81

Lake County Forest Preserve District
 Budget Carry Overs
 FY2024 to FY2025

EXHIBIT A

Org	Object	Project	Description	Open PO	Carryover Amount
24614100	803200	65206	Capital Imprvmnts-Preserves	0.00	35,000.00
20104100	803200	65503	Capital Imprvmnts-McD Woods/45	5,554.92	15,555.00
27642400	413000	67012	Amphibian Reintro Foundation F	0.00	-12,000.00
27644100	809000	67012	Amphibian Reitrodution Foundat	1,982.25	1,982.86
69642400	413000	68006	Donations-Lake Plain Cooperatv	0.00	-198,836.97
69642400	414000	68006	Other Grants Lake Plain Coop	0.00	-112,500.00
69643600	501000	68006	Salaries & Wages-LP Coop	0.00	119,369.65
69643700	502000	68006	IMRF Contributions-LPCoop	0.00	11,461.93
69643700	502100	68006	FICA ContributionsLPCoop	0.00	9,166.68
69643700	502300	68006	Health InsuranceLPCoop	0.00	41,953.34
69643800	643000	68006	Operating Supplies	0.00	4,162.00
69644000	709000	68006	Miscellaneous Contractuals	0.00	70,000.00
				<u>4,228,971.44</u>	<u>10,929,115.61</u>
				Revenue	(3,659,625.93)
				Expense	<u>14,588,741.54</u>
					<u>10,929,115.61</u>