

BUDGET AND APPROPRIATION ORDINANCE
2022/2023
AN ORDINANCE ADOPTING THE COMBINED ANNUAL BUDGET AND
APPROPRIATION
OF FUNDS FOR GURNEE PARK DISTRICT BEGINNING
ON THE 1ST DAY OF MAY, 2022, AND
ENDING ON THE 30TH DAY OF APRIL, 2023.

BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS (the "Board") of GURNEE PARK DISTRICT (the "District"), LAKE COUNTY, ILLINOIS:

SECTION I. It is hereby found and determined: (a) This board has hereto caused to be prepared a combined annual budget and appropriation ordinance in tentative form, which ordinance has been conveniently available for public inspection for at least 30 days prior to final action hereunder;

(b) A public hearing was held at Gurnee Park District, Gurnee, Illinois, on the 17th day of May, 2022, on said ordinance, notice of said hearing having been given by publication in the DAILY HERALD, being a newspaper published within this District, at least one week prior to such hearing; and

(c) All other legal requirements for the adoption of the annual budget and appropriation ordinance of this District for the Fiscal year beginning May 1, 2022, and ending April 30, 2023 have been performed.

SECTION II. The following sums of money, or so much thereof as may be authorized by law for the following objects and purposes, be and the same are hereby budgeted and appropriated for the fiscal year beginning on the 1st day of May, 2022, and ending on the 30th day of April, 2023.

	<u>BUDGET</u>	<u>APPROPRIATION</u>
CORPORATE FUND		
Administration:		
Salaries	\$570,350	\$684,420
Contractual/Legal/Professional Services	\$288,625	\$346,350
Insurance Benefits	\$145,981	\$175,178
Utilities	\$25,500	\$30,600
Materials & Supplies	\$12,500	\$15,000
Capitalized Equipment	\$80,000	\$96,000
Other Expenses	\$91,790	\$110,148
Total for Administration	\$1,214,746	\$1,457,696
Park Management:		
Salaries	\$700,450	\$840,540
Contractual Services	\$61,450	\$73,740

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Insurance Benefits	\$160,559	\$192,671
Utilities	\$48,000	\$57,600
Materials & Supplies	\$182,600	\$219,120
Capitalized Equipment	\$12,500	\$15,000
Other Expenses	\$82,000	\$98,400
Total for Park Management	\$1,247,559	\$1,497,071

CORPORATE FUND TOTAL **\$2,462,306** **\$2,954,767**

Income:

Real Estate Tax Levy	\$2,373,706	\$2,848,447
Other	\$88,600	\$106,320
Fund Transfer	-\$540,000	-\$648,000
CORPORATE FUND INCOME	\$1,922,306	\$2,306,767

SITE & CONSTRUCTION FUND (DEVELOPER DONATIONS)

Contractual/Legal/Professional Services	\$1,000	\$1,200
Capital Outlay:		
New Equipment	\$0	\$0
Park Development / Building		
Improvements	\$80,000	\$96,000
Land Acquisitions	\$0	\$0
Other Expenses	\$0	\$0
SITE & CONSTRUCTION FUND TOTAL	\$81,000	\$97,200

Income:

Grants	\$0	\$0
Developer Donations	\$0	\$0
Other	\$200	\$240
TOTAL FUND INCOME	\$200	\$240

SITE & CONSTRUCTION FUND (BONDS)

Contractual/Legal/Professional Services	\$16,150	\$19,380
Capital Outlay:		
New Equipment	\$20,000	\$24,000
New Vehicles	\$186,000	\$223,200
Park Development / Building		
Improvements	\$335,000	\$402,000
Land Acquisitions	\$115,000	\$138,000
Total Capital Outlay	\$656,000	\$787,200
Debt Retirement	\$395,000	\$474,000

Other Expenses	\$42,600	\$51,120
SITE & CONST. FUND (BONDS) TOTAL	\$1,109,750	\$1,331,700
Income:		
Bond Proceeds	\$970,000	\$1,164,000
Other	\$200	\$240
TOTAL SITE & CON FUND (BONDS) INCOME	\$970,200	\$1,164,240

CAPITAL REPLACEMENT / DEVELOPMENT FUND

Contractual Services	\$0	\$0
Capital Outlay:		
Land Acquisition	\$0	\$0
New Equipment	\$106,000	\$127,200
Park Improvements	\$411,600	\$493,920
Building Improvements	\$194,200	\$233,040
CAPITAL REPLACEMENT / DEVELOPMENT FUND TOTAL	\$711,800	\$854,160
Income:		
Other	\$5,000	\$6,000
Fund Transfer	\$1,491,750	\$1,790,100
TOTAL FUND INCOME	\$1,496,750	\$1,796,100

RECREATION FUND

Administration:		
Salaries	\$665,350	\$798,420
Contractual/Professional	\$195,160	\$234,192
Insurance Benefits	\$161,870	\$194,244
Utilities	\$42,500	\$51,000
Materials & Supplies	\$23,650	\$28,380
Capitalized Equipment	\$5,000	\$6,000
Other Expenses	\$98,010	\$117,612
Total for Administration	\$1,191,540	\$1,429,848
Park Management:		
Salaries	\$664,650	\$797,580
Contractual Services	\$67,950	\$81,540
Insurance Benefits	\$158,295	\$189,954
Utilities	\$88,500	\$106,200
Materials & Supplies	\$144,000	\$172,800

Capitalized Equipment	\$15,400	\$18,480
Total for Park Management	\$1,138,795	\$1,366,554

Programs:

Salaries	\$2,816,894	\$3,380,273
Contractual Services	\$506,352	\$607,623
Insurance Benefits	\$75,789	\$90,946
Utilities	\$289,850	\$347,820
Materials & Supplies	\$493,868	\$592,641
Capitalized Equipment	\$245,335	\$294,402
Debt Service	\$855,438	\$1,026,526
Other Operating Expenses	\$374,979	\$449,975
Total for Programs	\$5,658,505	\$6,790,206

RECREATION FUND TOTAL **\$7,988,840** **\$9,586,608**

Income:

Real Estate Tax Levy	\$1,430,697	\$1,716,836
Fees & Charges	\$6,429,443	\$7,715,332
Other	\$128,700	\$154,440
Fund Transfer	-\$580,000	-\$696,000
TOTAL RECREATION FUND INCOME	\$7,408,840	\$8,890,608

AUDIT FUND

Auditing Services	\$32,465	\$38,958
AUDIT FUND TOTAL	\$32,465	\$38,958

Income:

Real Estate Tax Levy	\$32,688	\$39,226
Other	\$5	\$6
TOTAL AUDIT FUND INCOME	\$32,693	\$39,232

PAVING & LIGHTING FUND

Paving Expense	\$59,900	\$71,880
Lighting Expense	\$37,000	\$44,400
PAVING & LIGHTING FUND TOTAL	\$96,900	\$116,280

Income:

Real Estate Tax Levy	\$60,431	\$72,517
Other	\$50	\$60
TOTAL PAVING & LIGHTING FUND INCOME	\$60,481	\$72,577

RECREATION FOR HANDICAPPED FUND

Payment to WSRA	\$366,618	\$439,942
ADA Inclusion Services	\$45,000	\$54,000
ADA Improvements	\$125,000	\$150,000
RECREATION FOR HANDICAPPED TOTAL	\$536,618	\$643,942

Income:		
Real Estate Tax Levy	\$488,824	\$586,589
Other	\$300	\$360
TOTAL INCOME	\$489,124	\$586,949

LIABILITY INSURANCE FUND

Unemployment Insurance	\$0	\$0
Tort Liability Insurance	\$47,419	\$56,903
Property Insurance	\$74,245	\$89,094
Workers' Comp. Insurance	\$60,554	\$72,665
LIABILITY INS. FUND TOTAL	\$182,218	\$218,662

Income:		
Real Estate Tax Levy	\$131,309	\$157,571
Other	\$1,700	\$2,040
TOTAL LIABILITY INS. FUND INCOME	\$133,009	\$159,611

IMRF FUND

IMRF Fund Contribution	\$341,250	\$409,500
IMRF FUND TOTAL	\$341,250	\$409,500

Income:		
Real Estate Tax Levy	\$329,414	\$395,296
Other	\$200	\$240
TOTAL IMRF FUND INCOME	\$329,614	\$395,536

SOCIAL SECURITY FUND

Social Security Contribution	\$322,000	\$386,400
SOCIAL SECURITY FUND TOTAL	\$322,000	\$386,400

Income:

Real Estate Tax Levy	\$236,994	\$284,393
Other	\$300	\$360
TOTAL SS FUND INCOME	\$237,294	\$284,753

BOND & INTEREST FUND

Debt Retirement	\$1,021,035	\$1,225,242
Other Expenses	\$45,549	\$54,659
BOND & INTEREST FUND TOTAL	\$1,066,584	\$1,279,901

Income:

Real Estate Tax Levy	\$1,066,589	\$1,279,906
Other	\$300	\$360
TOTAL BOND & INTEREST FUND INCOME	\$1,066,889	\$1,280,266

SUMMARY OF FUNDS

	BUDGET	APPROPRIATION
CORPORATE	\$2,462,306	\$2,954,767
SITE & CONSTRUCTION (DEV DONATION)	\$81,000	\$97,200
SITE & CONSTRUCTION (BONDS)	\$1,109,750	\$1,331,700
CAPITAL REPLACE / DEVELOP	\$711,800	\$854,160
RECREATION	\$7,988,840	\$9,586,608
AUDIT	\$32,465	\$38,958
PAVING & LIGHTING	\$96,900	\$116,280
RECREATION FOR HANDICAPPED	\$536,618	\$643,942
LIABILITY	\$182,218	\$218,662
IMRF	\$341,250	\$409,500
SOCIAL SECURITY	\$322,000	\$386,400
BOND & INTEREST	\$1,066,584	\$1,279,901
TOTAL FOR ALL FUNDS	\$14,931,731	\$17,918,078

Each of said sums of money and the aggregate thereof are deemed necessary by this Board to defray the necessary expenses and liabilities of this District during the fiscal year beginning May 1, 2022, and ending April 30, 2023, for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ending April 30, 2022, and prior years are hereby specifically re-appropriated for the same general purposes for which they were originally made and may be expended in making up an insufficiency of any other items provided in this appropriation ordinance, pursuant to law.

The receipts and revenue of said District derived from sources other than taxation and not specifically appropriated, shall constitute the general corporate fund and shall first be placed to the credit of such fund.

SECTION III. The following determinations have been made and are hereby made a part of the aforesaid budget:

- (a) The cash on hand at the beginning of the fiscal year is \$9,334,945;
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$16,976,879;
- (c) An estimate of the expenditures contemplated for the fiscal year is \$17,918,078;
- (d) The estimated cash expected to be on hand at the end of the fiscal year is \$8,393,746;
- (e) An estimate of the amount of taxes to be received during the fiscal year:

Real Estate Taxes	<u>\$7,380,781</u>
Personal Property Replacement Tax	<u>\$120,000</u>
TOTAL	<u>\$7,500,781</u>

SECTION IV. The receipts and revenues of the Gurnee Park District derived from sources other than taxation and not specifically appropriated, and all unexpected balances from the preceding fiscal year not required for the purpose for which they were appropriated shall constitute the General Corporate Fund and shall first be placed to the credit of such fund.

SECTION V. All ordinances or parts of ordinances conflicting with any of the provisions of this ordinance be and the same are hereby repealed. If any item or portion thereof of this budget and appropriation ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such item or the remaining portion of this ordinance.

This ordinance shall be in full force and effect immediately upon its passage.

Passed by the Board of Park Commissioners of Gurnee Park District this 17th day of May, 2022.

AYES: Paddock, Crews, Bartzot, Klemz, & Goshorn

NAYS: none

ABSENT AND NOT VOTING: none

ATTEST:

Michelle Klemz
Secretary

[Signature]
President

STATE OF ILLINOIS)
)
COUNTY OF LAKE)

I, Michelle Klemz, do hereby certify that I am the duly qualified and acting Secretary of the Board of Park Commissioners of the Gurnee Park District in the county and state aforesaid, and as such Secretary I am the keeper of the records and files of the Board of Park Commissioners of said District.

I do further certify that the attached and foregoing is a true and complete copy of the “Combined Budget and Appropriation Ordinance of the Gurnee Park District, Lake County, Illinois, for the Fiscal Year beginning on the 1st of May 2022 and ending on the 30th of April 2023” which includes a Certification of Estimate of Revenue by the Chief Fiscal Officer of the District, as adopted by the Board of Commissioners at its properly convened meeting held on the 17th day of May, 2022 as appears from the official records of said District in my care and custody.

IN WITNESS WHEREOF, I have hereunto affixed my official signature and the corporate seal of said District in Lake County, Illinois, on this 17th day of May, 2022.


Secretary, Board of Park Commissioners
Gurnee Park District

(seal)

ESTIMATE OF REVENUES FOR FISCAL YEAR 2022/2023
OF GURNEE PARK DISTRICT

The following is an estimate of revenues, by source, anticipated to be received by the Gurnee Park District, Lake County, Illinois, during the fiscal year 2022/2023.

1)	Real Estate Taxes	\$7,380,781
2)	Personal Property Replacement Taxes	\$120,000
3)	Fees	\$7,715,332
4)	Interest Income	\$18,906
5)	Donations	\$0
6)	Grants/Foundation	\$0
7)	Reimbursements	\$0
8)	Non-Referendum Bonds	\$1,164,000
9)	Contract Financing	\$0
10)	Miscellaneous Income	\$131,760
11)	Fund Transfer	\$446,100
	TOTAL	<u>\$16,976,879</u>

The undersigned, being the Chief Fiscal Officer of the Gurnee Park District, hereby certifies that the foregoing is an estimate of revenues to be received by the Gurnee Park District during the fiscal year 2022/2023.

Dated: 5/17/2022



Michael Szpylman
Treasurer