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**LAKE COUNTY CLERK
ANTHONY VEGA**

ORDINANCE NO: 23/24 - 1

**BUDGET AND APPROPRIATION ORDINANCE
2023/2024**

**AN ORDINANCE ADOPTING THE COMBINED ANNUAL BUDGET AND
APPROPRIATION
OF FUNDS FOR GURNEE PARK DISTRICT BEGINNING
ON THE 1ST DAY OF MAY, 2023, AND
ENDING ON THE 30TH DAY OF APRIL, 2024.**

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 16th day of May, 2023, 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, 2023, and ending April 30, 2024 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, 2023, and ending on the 30th day of April, 2024.

	<u>BUDGET</u>	<u>APPROPRIATION</u>
CORPORATE FUND		
Administration:		
Salaries	\$601,620	\$721,944
Contractual/Legal/Professional Services	\$374,075	\$448,890
Insurance Benefits	\$173,266	\$207,919
Utilities	\$26,900	\$32,280
Materials & Supplies	\$13,700	\$16,440
Capitalized Equipment	\$45,000	\$54,000
Other Expenses	\$92,502	\$111,002
Total for Administration	\$1,327,063	\$1,592,475
Park Management:		
Salaries	\$769,020	\$922,824
Contractual Services	\$64,500	\$77,400
Insurance Benefits	\$184,533	\$221,440

Utilities	\$42,430	\$50,916
Materials & Supplies	\$190,735	\$228,882
Capitalized Equipment	\$20,000	\$24,000
Other Expenses	\$82,000	\$98,400
Total for Park Management	\$1,353,218	\$1,623,862

CORPORATE FUND TOTAL **\$2,680,281** **\$3,216,337**

Income:

Real Estate Tax Levy	\$2,502,981	\$3,003,577
Other	\$177,300	\$212,760
Fund Transfer	-\$280,000	-\$336,000
CORPORATE FUND INCOME	\$2,400,281	\$2,880,337

SITE & CONSTRUCTION FUND (DEVELOPER DONATIONS)

Contractual/Legal/Professional Services	\$1,000	\$1,200
Capital Outlay:		
New Equipment	\$0	\$0
Park Development / Building		
Improvements	\$100,000	\$120,000
Land Acquisitions	\$0	\$0
Other Expenses	\$0	\$0
SITE & CONSTRUCTION FUND TOTAL	\$101,000	\$121,200

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	\$331,730	\$398,076
Park Development / Building		
Improvements	\$347,500	\$417,000
Land Acquisitions	\$0	\$0
Total Capital Outlay	\$699,230	\$839,076

Debt Retirement	\$410,000	\$492,000
Other Expenses	\$28,800	\$34,560

SITE & CONST. FUND (BONDS) TOTAL	\$1,154,180	\$1,385,016
Income:		
Bond Proceeds	\$1,016,250	\$1,219,500
Other	\$2,000	\$2,400
TOTAL SITE & CON FUND (BONDS) INCOME	\$1,018,250	\$1,221,900

CAPITAL REPLACEMENT / DEVELOPMENT FUND

Contractual Services	\$0	\$0
Capital Outlay:		
Land Acquisition	\$115,000	\$138,000
New Equipment	\$75,000	\$90,000
Park Improvements	\$73,495	\$88,194
Building Improvements	\$1,279,500	\$1,535,400
CAPITAL REPLACEMENT / DEVELOPMENT FUND TOTAL	\$1,542,995	\$1,851,594
Income:		
Other	\$150,000	\$180,000
Fund Transfer	\$900,950	\$1,081,140
TOTAL FUND INCOME	\$1,050,950	\$1,261,140

RECREATION FUND

Administration:		
Salaries	\$721,250	\$865,500
Contractual/Professional	\$207,877	\$249,453
Insurance Benefits	\$188,954	\$226,744
Utilities	\$43,000	\$51,600
Materials & Supplies	\$26,000	\$31,200
Capitalized Equipment	\$20,000	\$24,000
Other Expenses	\$102,600	\$123,120
Total for Administration	\$1,309,681	\$1,571,617
Park Management:		
Salaries	\$730,470	\$876,564
Contractual Services	\$81,350	\$97,620
Insurance Benefits	\$167,199	\$200,639
Utilities	\$76,750	\$92,100
Materials & Supplies	\$146,200	\$175,440
Capitalized Equipment	\$26,500	\$31,800

Total for Park Management	\$1,228,469	\$1,474,163
Programs:		
Salaries	\$3,122,127	\$3,746,552
Contractual Services	\$551,758	\$662,110
Insurance Benefits	\$130,186	\$156,223
Utilities	\$272,865	\$327,438
Materials & Supplies	\$549,771	\$659,725
Capitalized Equipment	\$429,000	\$514,800
Debt Service	\$855,438	\$1,026,525
Other Operating Expenses	\$418,708	\$502,449
Total for Programs	\$6,329,852	\$7,595,823
RECREATION FUND TOTAL	\$8,868,002	\$10,641,603
Income:		
Real Estate Tax Levy	\$1,511,073	\$1,813,288
Fees & Charges	\$7,166,654	\$8,599,985
Other	\$190,275	\$228,330
Fund Transfer	-\$170,000	-\$204,000
TOTAL RECREATION FUND INCOME	\$8,698,002	\$10,437,603
AUDIT FUND		
Auditing Services	\$31,830	\$38,196
AUDIT FUND TOTAL	\$31,830	\$38,196
Income:		
Real Estate Tax Levy	\$31,054	\$37,265
Other	\$5	\$6
TOTAL AUDIT FUND INCOME	\$31,059	\$37,271
PAVING & LIGHTING FUND		
Paving Expense	\$54,410	\$65,291
Lighting Expense	\$37,000	\$44,400
PAVING & LIGHTING FUND TOTAL	\$91,410	\$109,691
Income:		
Real Estate Tax Levy	\$64,179	\$77,015
Other	\$300	\$360
TOTAL PAVING & LIGHTING FUND INCOME	\$64,479	\$77,375

RECREATION FOR HANDICAPPED FUND

Payment to WSRA	\$385,073	\$462,087
ADA Inclusion Services	\$45,000	\$54,000
ADA Improvements	\$15,000	\$18,000
RECREATION FOR HANDICAPPED TOTAL	\$445,073	\$534,087

Income:

Real Estate Tax Levy	\$513,431	\$616,117
Other	\$2,500	\$3,000
TOTAL INCOME	\$515,931	\$619,117

LIABILITY INSURANCE FUND

Unemployment Insurance	\$0	\$0
Tort Liability Insurance	\$34,313	\$41,175
Property Insurance	\$53,735	\$64,483
Workers' Comp. Insurance	\$66,837	\$80,204
LIABILITY INS. FUND TOTAL	\$154,885	\$185,862

Income:

Real Estate Tax Levy	\$130,614	\$156,737
Other	\$1,700	\$2,040
TOTAL LIABILITY INS. FUND INCOME	\$132,314	\$158,777

IMRF FUND

IMRF Fund Contribution	\$330,225	\$396,270
IMRF FUND TOTAL	\$330,225	\$396,270

Income:

Real Estate Tax Levy	\$272,759	\$327,310
Other	\$3,500	\$4,200
TOTAL IMRF FUND INCOME	\$276,259	\$331,510

SOCIAL SECURITY FUND

Social Security Contribution	\$341,250	\$409,500
SOCIAL SECURITY FUND TOTAL	\$341,250	\$409,500

Income:

Real Estate Tax Levy	\$329,618	\$395,542
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Other	\$300	\$360
TOTAL SS FUND INCOME	\$329,918	\$395,902

BOND & INTEREST FUND

Debt Retirement	\$1,043,395	\$1,252,074
Other Expenses	\$76,522	\$91,826
BOND & INTEREST FUND TOTAL	\$1,119,917	\$1,343,900

Income:

Real Estate Tax Levy	\$1,119,918	\$1,343,902
Other	\$2,500	\$3,000
TOTAL BOND & INTEREST FUND INCOME	\$1,122,418	\$1,346,902

SUMMARY OF FUNDS

	BUDGET	APPROPRIATION
CORPORATE	\$2,680,281	\$3,216,337
SITE & CONSTRUCTION (DEV DONATION)	\$101,000	\$121,200
SITE & CONSTRUCTION (BONDS)	\$1,154,180	\$1,385,016
CAPITAL REPLACE / DEVELOP	\$1,542,995	\$1,851,594
RECREATION	\$8,868,002	\$10,641,603
AUDIT	\$31,830	\$38,196
PAVING & LIGHTING	\$91,410	\$109,691
RECREATION FOR HANDICAPPED	\$445,073	\$534,087
LIABILITY	\$154,885	\$185,862
IMRF	\$330,225	\$396,270
SOCIAL SECURITY	\$341,250	\$409,500
BOND & INTEREST	\$1,119,917	\$1,343,900
TOTAL FOR ALL FUNDS	\$16,861,048	\$20,233,256

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, 2023, and ending April 30, 2024, for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ending April 30, 2023, 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 \$10,313,969;
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$18,768,073;
- (c) An estimate of the expenditures contemplated for the fiscal year is \$20,233,256;
- (d) The estimated cash expected to be on hand at the end of the fiscal year is \$8,848,786;
- (e) An estimate of the amount of taxes to be received during the fiscal year:

Real Estate Taxes	<u>\$7,770,752</u>
Personal Property Replacement Tax	<u>\$240,000</u>
TOTAL	<u>\$8,010,752</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 16th day of May, 2023.

AYES: JIM GOSHORN, VICKI DADDOCK, Gerry Crews, *ANTHONY DALZOT*, Chrissie Popper

NAYS: NONE

ABSENT AND NOT VOTING: NONE

ATTEST:

Secretary

[Signature]

 President

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**LAKE COUNTY CLERK
ANTHONY VEGA**

STATE OF ILLINOIS)
)
COUNTY OF LAKE)

I, the undersigned, 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 2023 and ending on the 30th of April 2024" 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 16th day of May, 2023 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 16th day of May, 2023.


Secretary, Board of Park Commissioners
Gurnee Park District

(seal)

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**LAKE COUNTY CLERK
ANTHONY VEGA**

ESTIMATE OF REVENUES FOR FISCAL YEAR 2023/2024
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 2023/2024.

1) Real Estate Taxes	\$7,770,752
2) Personal Property Replacement Taxes	\$240,000
3) Fees	\$8,599,985
4) Interest Income	\$274,146
5) Donations	\$0
6) Grants/Foundation	\$0
7) Reimbursements	\$4,320
8) Non-Referendum Bonds	\$1,219,500
9) Contract Financing	\$0
10) Miscellaneous Income	\$118,230
11) Fund Transfer	<u>\$541,140</u>
TOTAL	\$18,768,073

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 2023/2024.

Dated: 5/16/2023



Michael Szyplman
Treasurer

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ANTHONY VEGA**