

May 22 2024

LAKE COUNTY CLERK

ANTHONY VEGA

ORDINANCE NO: 24/25 - 1

BUDGET AND APPROPRIATION ORDINANCE

2024/2025

AN ORDINANCE ADOPTING THE COMBINED ANNUAL BUDGET AND APPROPRIATION

OF FUNDS FOR GURNEE PARK DISTRICT BEGINNING

ON THE 1ST DAY OF MAY, 2024, AND

ENDING ON THE 30TH DAY OF APRIL, 2025.

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 21st day of May, 2024, 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, 2024, and ending April 30, 2025 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, 2024, and ending on the 30th day of April, 2025.

	<u>BUDGET</u>	<u>APPROPRIATION</u>
CORPORATE FUND		
Administration:		
Salaries	\$665,670	\$798,804
Contractual/Legal/Professional Services	\$219,960	\$263,952
Insurance Benefits	\$155,537	\$186,645
Utilities	\$23,000	\$27,600
Materials & Supplies	\$15,700	\$18,840
Capitalized Equipment	\$31,500	\$37,800
Other Expenses	\$105,837	\$127,004
Total for Administration	\$1,217,204	\$1,460,645
Park Management:		
Salaries	\$886,392	\$1,063,670
Contractual Services	\$66,200	\$79,440
Insurance Benefits	\$204,579	\$245,495

Utilities	\$47,850	\$57,420
Materials & Supplies	\$196,309	\$235,570
Capitalized Equipment	\$23,000	\$27,600
Other Expenses	\$82,500	\$99,000
Total for Park Management	\$1,506,830	\$1,808,195

CORPORATE FUND TOTAL **\$2,724,034** **\$3,268,840**

Income:

Real Estate Tax Levy	\$2,551,984	\$3,062,380
Other	\$172,050	\$206,460
Fund Transfer	-\$50,000	-\$60,000
CORPORATE FUND INCOME	\$2,674,034	\$3,208,840

SITE & CONSTRUCTION FUND (DEVELOPER DONATIONS)

Contractual/Legal/Professional Services	\$26,000	\$31,200
Capital Outlay:		
New Equipment	\$0	\$0
Park Development / Building		
Improvements	\$0	\$0
Land Acquisitions	\$0	\$0
Other Expenses	\$0	\$0
SITE & CONSTRUCTION FUND TOTAL	\$26,000	\$31,200

Income:

Grants	\$0	\$0
Developer Donations	\$0	\$0
Other	\$12,278	\$14,733
TOTAL FUND INCOME	\$12,278	\$14,733

SITE & CONSTRUCTION FUND (BONDS)

Contractual/Legal/Professional Services	\$123,250	\$147,900
Capital Outlay:		
New Equipment	\$20,000	\$24,000
New Vehicles	\$185,000	\$378,000
Park Development / Building		
Improvements	\$63,000	\$75,600
Land Acquisitions	\$0	\$0
Total Capital Outlay	\$268,000	\$477,600

Debt Retirement	\$420,000	\$504,000
Other Expenses	\$14,550	\$17,460

RECEIVED

May 22 2024

LAKE COUNTY CLERK
ANTHONY VEGA

SITE & CONST. FUND (BONDS) TOTAL	\$825,800	\$1,146,960
Income:		
Bond Proceeds	\$730,395	\$876,474
Other	\$2,900	\$3,480
TOTAL SITE & CON FUND (BONDS) INCOME	\$733,295	\$879,954

CAPITAL REPLACEMENT / DEVELOPMENT FUND

Contractual Services	\$0	\$0
Capital Outlay:		
Land Acquisition	\$615,000	\$738,000
New Equipment	\$41,000	\$49,200
Park Improvements	\$458,500	\$550,200
Building Improvements	\$1,711,000	\$2,053,200
Total Capital Outlay	\$2,825,500	\$3,390,600
Debt Retirement	\$2,659,060	\$3,190,872
CAPITAL REPLACEMENT / DEVELOPMENT FUND TOTAL	\$5,484,560	\$6,581,472
Income:		
Other	\$270,000	\$324,000
Fund Transfer	\$597,900	\$717,480
TOTAL FUND INCOME	\$867,900	\$1,041,480

RECREATION FUND

Administration:		
Salaries	\$760,170	\$912,204
Contractual/Professional	\$221,060	\$265,272
Insurance Benefits	\$223,553	\$268,263
Utilities	\$44,500	\$53,400
Materials & Supplies	\$30,050	\$36,060
Capitalized Equipment	\$15,840	\$19,008
Other Expenses	\$113,700	\$136,440
Total for Administration	\$1,408,873	\$1,690,647
Park Management:		
Salaries	\$845,412	\$1,014,495
Contractual Services	\$83,800	\$100,560
Insurance Benefits	\$225,248	\$270,297

Utilities	\$86,300	\$103,560
Materials & Supplies	\$151,500	\$181,800
Capitalized Equipment	\$28,000	\$33,600
Total for Park Management	\$1,420,260	\$1,704,312

Programs:

Salaries	\$3,351,562	\$4,021,875
Contractual Services	\$601,379	\$721,654
Insurance Benefits	\$109,589	\$131,506
Utilities	\$346,360	\$415,632
Materials & Supplies	\$632,619	\$759,143
Capitalized Equipment	\$487,700	\$585,240
Debt Service	\$855,438	\$1,026,525
Other Operating Expenses	\$423,233	\$507,881
Total for Programs	\$6,807,880	\$8,169,456

RECREATION FUND TOTAL **\$9,637,013** **\$11,564,415**

Income:

Real Estate Tax Levy	\$1,555,272	\$1,866,326
Fees & Charges	\$7,792,216	\$9,350,659
Other	\$289,525	\$347,430
Fund Transfer	-\$57,000	-\$68,400
TOTAL RECREATION FUND INCOME	\$9,580,013	\$11,496,015

AUDIT FUND

Auditing Services	\$32,280	\$38,736
AUDIT FUND TOTAL	\$32,280	\$38,736

Income:

Real Estate Tax Levy	\$31,479	\$37,775
Other	\$5	\$6
TOTAL AUDIT FUND INCOME	\$31,484	\$37,781

PAVING & LIGHTING FUND

Paving Expense	\$42,500	\$51,000
Lighting Expense	\$37,000	\$44,400
PAVING & LIGHTING FUND TOTAL	\$79,500	\$95,400

Income:

Real Estate Tax Levy	\$67,803	\$81,363
Other	\$300	\$360

TOTAL PAVING & LIGHTING FUND INCOME	\$68,103	\$81,723
--	-----------------	-----------------

RECREATION FOR HANDICAPPED FUND

Payment to WSRA	\$406,815	\$488,179
ADA Inclusion Services	\$45,000	\$54,000
ADA Improvements	\$130,000	\$156,000
RECREATION FOR HANDICAPPED TOTAL	\$581,815	\$698,179

Income:		
Real Estate Tax Levy	\$542,421	\$650,905
Other	\$10,325	\$12,390
TOTAL INCOME	\$552,746	\$663,295

LIABILITY INSURANCE FUND

Unemployment Insurance	\$0	\$0
Tort Liability Insurance	\$45,945	\$55,134
Property Insurance	\$68,110	\$81,732
Workers' Comp. Insurance	\$86,210	\$103,452
LIABILITY INS. FUND TOTAL	\$200,265	\$240,318

Income:		
Real Estate Tax Levy	\$205,643	\$246,771
Other	\$3,500	\$4,200
TOTAL LIABILITY INS. FUND INCOME	\$209,143	\$250,971

IMRF FUND

IMRF Fund Contribution	\$333,300	\$399,960
IMRF FUND TOTAL	\$333,300	\$399,960

Income:		
Real Estate Tax Levy	\$319,693	\$383,632
Other	\$3,300	\$3,960
TOTAL IMRF FUND INCOME	\$322,993	\$387,592

SOCIAL SECURITY FUND

Social Security Contribution	\$388,500	\$466,200
SOCIAL SECURITY FUND TOTAL	\$388,500	\$466,200

Income:		
Real Estate Tax Levy	\$397,685	\$477,222
Other	\$3,885	\$4,662
TOTAL SS FUND INCOME	\$401,570	\$481,884

BOND & INTEREST FUND

Debt Retirement	\$1,091,680	\$1,310,016
Other Expenses	\$84,230	\$101,077
BOND & INTEREST FUND TOTAL	\$1,175,910	\$1,411,093

Income:		
Real Estate Tax Levy	\$1,175,914	\$1,411,097
Other	\$10,000	\$12,000
TOTAL BOND & INTEREST FUND INCOME	\$1,185,914	\$1,423,097

RECEIVED

May 22 2024

LAKE COUNTY CLERK

ANTHONY VEGA

SUMMARY OF FUNDS

	BUDGET	APPROPRIATION
CORPORATE	\$2,724,034	\$3,268,840
SITE & CONSTRUCTION (DEV DONATION)	\$26,000	\$31,200
SITE & CONSTRUCTION (BONDS)	\$825,800	\$1,146,960
CAPITAL REPLACE / DEVELOP	\$5,484,560	\$6,581,472
RECREATION	\$9,637,013	\$11,564,415
AUDIT	\$32,280	\$38,736
PAVING & LIGHTING	\$79,500	\$95,400
RECREATION FOR HANDICAPPED	\$581,815	\$698,179
LIABILITY	\$200,265	\$240,318
IMRF	\$333,300	\$399,960
SOCIAL SECURITY	\$388,500	\$466,200
BOND & INTEREST	\$1,175,910	\$1,411,093
TOTAL FOR ALL FUNDS	\$21,488,977	\$25,942,773

RECEIVED

May 22 2024

LAKE COUNTY CLERK

ANTHONY VEGA

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, 2024, and ending April 30, 2025, for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ending April 30, 2024, 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 \$11,368,032;
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$19,967,366;
- (c) An estimate of the expenditures contemplated for the fiscal year is \$25,942,773;
- (d) The estimated cash expected to be on hand at the end of the fiscal year is \$5,392,625;
- (e) An estimate of the amount of taxes to be received during the fiscal year:

Real Estate Taxes	<u>\$8,217,471</u>
Personal Property Replacement Tax	<u>\$180,000</u>
TOTAL	<u>\$8,397,471</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 21st day of May, 2024.

AYES: *Jim Gashoan, Vicki Paddock, Aaron Dalzer, Chrissie Popper*

NAYS: *NONE*

ABSENT AND NOT VOTING: *Gerry Crews*

[Signature]

 President

ATTEST
[Signature]

 Secretary

RECEIVED
 May 22 2024
 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 2024 and ending on the 30th of April 2025” 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 21st day of May, 2024 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 21st day of May, 2024.



Secretary, Board of Park Commissioners
Gurnee Park District

(seal)

RECEIVED

May 22 2024

**LAKE COUNTY CLERK
ANTHONY VEGA**

ESTIMATE OF REVENUES FOR FISCAL YEAR 2024/2025
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 2024/2025.

1)	Real Estate Taxes	\$8,217,471
2)	Personal Property Replacement Taxes	\$180,000
3)	Fees	\$9,350,659
4)	Interest Income	\$617,932
5)	Donations	\$0
6)	Grants/Foundation	\$0
7)	Reimbursements	\$4,320
8)	Non-Referendum Bonds	\$876,474
9)	Contract Financing	\$0
10)	Miscellaneous Income	\$131,430
11)	Fund Transfer	\$589,080
	TOTAL	\$19,967,366

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 2024/2025.

Dated: 5/21/2024



Michael Szpylman
Treasurer

RECEIVED

May 22 2024

LAKE COUNTY CLERK
ANTHONY VEGA