

**ORDINANCE NO. 21-0414001
BUDGET AND APPROPRIATION ORDINANCE**

**AN ORDINANCE ADOPTING THE COMBINED ANNUAL
BUDGET AND APPROPRIATION OF FUNDS
FOR THE GRANDWOOD PARK PARK DISTRICT, LAKE COUNTY,
ILLINOIS FOR THE FISCAL YEAR BEGINNING ON THE FIRST
(1ST) DAY OF MAY 2021 AND ENDING ON THE
THIRTIETH (30TH) DAY OF APRIL 2022**

**BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS ("Board")
OF THE GRANDWOOD PARK PARK DISTRICT ("Park District"), Lake County, Illinois:**

SECTION 1. It is hereby found and determined that:

- (a) This Board has heretofore caused to be prepared a combined Annual Budget and Appropriation in tentative form, which Ordinance has been conveniently available for public inspection for at least 30 days prior to final action thereon; and
- (b) A public hearing was held at the Grandwood Park Community Center, 36630 N. Hutchins Road, Gurnee, Illinois on the 12th day of May 2021, on said Ordinance, notice of said hearing having been given at least one (1) week prior to such hearing by publication in the Daily Herald, a newspaper published within the Park District; and
- (c) That all other legal requirements for the adoption of the Annual Budget and Appropriation Ordinance of the Park District for the fiscal year beginning May 1, 2021, and ending April 30, 2022, have heretofore been performed.

SECTION 2. 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 first (1st) day of May 2021 and ending on the thirtieth (30th) day of April 2022

RECEIVED
JUL 13 2021
LAKE COUNTY CLERK
ROBIN M. O'CONNOR

	<u>2021/2022</u> <u>Annual Budget</u>	<u>2021/2022</u> <u>Appropriation</u>
Paving & Lighting Fund		
Paving	\$ -	\$ 50,000
Lighting	\$ 2,000	\$ 50,000
Expense Allocation from Corporate Fund	\$ 200	\$ 1,000
Total Paving & Lighting Fund	\$ 2,200	\$ 101,000
Liability & WC Ins. Fund		
	\$ 14,200	\$ 25,000
Expense Allocation from Corporate Fund	\$ 300	\$ 400
Total Liability & WC Insurance Fund	\$ 14,500	\$ 25,400
Special Rec. Fund		
	\$ 17,750	\$ 50,000
Expense Allocation from Corporate Fund	\$ -	\$ 3,700
Total Special Rec. Fund	\$ 17,750	\$ 53,700
General Corporate Fund		
Administration - NC		
Office Supplies		
Office Supplies - General	\$ 500	\$ 5,000
Office Equipment & Service	\$ 1,500	\$ 10,000
Office Supplies - Other/Postage	\$ 700	\$ 2,000
Total Office Supplies	<u>\$ 2,700</u>	<u>\$ 17,000</u>
Professional Fees		
Contractual Services	\$ 1,175	\$ 50,000
Legal Fees		
Legal Fees for Dam/Lake Project	\$ -	\$ 25,000
Legal Fees - Other	\$ 2,000	\$ 30,000
Total Legal Fees	<u>\$ 2,000</u>	<u>\$ 55,000</u>
Total Professional Fees - Other	<u>\$ -</u>	<u>\$ 20,000</u>
Total Professional Fees	\$ 3,175	\$ 125,000
Debt Service		
Principal on Building Loan due 3/1/2022	\$ 31,500	\$ 35,000
Other Loan Financing	\$ 16,100	\$ 1,000,000
Interest Expense - Other Loan Financing	\$ 1,760	\$ -
Interest Expense-LBT Loan	\$ 600	\$ 25,000
Total Debt Service	<u>\$ 49,960</u>	<u>\$ 1,060,000</u>
Miscellaneous Expenses		
Website Services	\$ 700	\$ 1,500
Website Enhancements	\$ -	\$ 25,000
Bank Charges	\$ 100	\$ 500
Computer Service Contracts	\$ 4,000	\$ 500
Computer Supplies	\$ 400	\$ 1,500
Payroll Processing Expenses	\$ 1,000	\$ 2,000
Professional Education	\$ 1,000	\$ 5,000
Misc. Admin. Expenses	\$ 1,000	\$ 7,000
Cellular Phone for Manager	\$ 650	\$ 1,600
Credit Card Processing Charges	\$ 800	\$ 2,000
Dues and Subscriptions	\$ 1,600	\$ 2,500
Total Miscellaneous Expenses	<u>\$ 11,250</u>	<u>\$ 49,100</u>

	2021/2022 Annual Budget	2021/2022 Appropriation
Administrative Payroll Expenses		
Admin. Hourly/Salaried Payroll	\$ 52,000	\$ 70,000
Payroll Taxes - Admin	\$ 4,330	\$ 6,000
Total Administrative Payroll Expenses	<u>\$ 56,330</u>	<u>\$ 76,000</u>
Total Administration	\$ 123,415	\$ 1,327,100
Building Maintenance		
Bldg Maintenance-Miscellaneous	\$ 3,600	\$ 13,500
Bldg Maintenance-Outside Services-cleaning/painting	\$ 3,000	\$ 20,000
Bldg Maint. Payroll Expenses		
Maint. Hourly/Salaried Payroll	\$ 7,000	\$ 15,000
Payroll Taxes - Bldg Maint.	\$ 580	\$ 1,500
Total Bldg Maint. Payroll Expenses	<u>\$ 7,580</u>	<u>\$ 16,500</u>
Building Operations - Inspections/Repairs	\$ 1,000	\$ 4,000
Building Improvements & Fixtures	\$ 1,500	\$ 30,000
Parking Lot Lease	\$ 2,000	\$ 3,000
Snow Removal	\$ 6,000	\$ 10,000
Security Services	\$ 1,200	\$ 2,000
Misc. Repair - Plumber	\$ 1,500	\$ 20,000
Misc. Repair - Other	\$ 2,500	\$ 5,000
Building Equipment - Major	\$ -	\$ 100,000
Maintenance Supplies	\$ 2,000	\$ 6,500
Utilities	\$ 12,000	\$ 15,000
Total Building Maintenance	\$ 43,880	\$ 245,500
Park Maintenance		
Dam/Lake Maintenance	\$ 5,500	\$ 100,000
Grounds Commodities		
Small Tools & Equipment	\$ 300	\$ 1,500
Grounds Maintenance Supplies	\$ 500	\$ 2,000
Equipment Maintenance Supplies	\$ 800	\$ 5,000
Landscaping Trees, Shrubs	\$ 3,000	\$ 25,000
Operating Supplies	\$ 300	\$ 2,000
Total Grounds Commodities	<u>\$ 4,900</u>	<u>\$ 35,500</u>
Grounds Contractual		
Repair & Maintenance Grounds	\$ 52,500	\$ 125,000
Equipment Rental	\$ 300	\$ 2,500
Education & Certification	\$ 50	\$ 500
Travel/Mileage Reimbursement	\$ 50	\$ 300
Total Grounds Contractual	<u>\$ 52,900</u>	<u>\$ 128,300</u>
Park Improvements	\$ 18,000	\$ 300,000
Park Maint. Payroll Expense		
Park Maint. Hourly/Salaries	\$ 8,000	\$ 20,000
Payroll Taxes - Park Maint.	\$ 670	\$ 2,000
Total Park Maint. Payroll Expense	<u>\$ 8,670</u>	<u>\$ 22,000</u>
Park Maintenance-Miscellaneous	\$ 2,500	\$ 10,000
Total Park Maintenance	\$ 92,470	\$ 595,800
Capital Improvements	\$ -	\$ 500,000

<u>2021/2022</u> <u>Annual Budget</u>	<u>2021/2022</u> <u>Appropriation</u>
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Land Acquisition

\$ 1,000,000

	<u>2021/2022</u> <u>Annual Budget</u>	<u>2021/2022</u> <u>Appropriation</u>
Advertising		
Preschool Program Advertising	\$ 3,000	\$ 10,000
Classified Legal Ads	\$ 200	\$ 1,000
Advertising - Other	\$ 2,000	\$ 4,000
Total Advertising	<u>\$ 5,200</u>	<u>\$ 15,000</u>
Expense Allocation to Other Funds	\$ (59,800)	\$ (70,500)
Total General Corporate Fund	\$ 205,165	\$ 3,612,900
Recreation Program Fund		
Capital Improvements	\$ 101,500	\$ 500,000
Public Functions		
GPCA Events Sponsorship	\$ 3,000	\$ 5,000
Miscellaneous Function Expense	\$ 2,500	\$ 5,000
Newsletter	\$ 100	\$ 500
Music in the Park	\$ 1,500	\$ 3,000
Cooperative Programs	\$ 1,000	\$ 5,000
Halloween Party	\$ 500	\$ 700
Holiday Party (formerly Lunch w/Santa)	\$ 500	\$ 1,000
Scrapbook Crop Events	\$ 100	\$ 500
Volunteer Appreciation	\$ 500	\$ 1,300
Easter Egg Hunt	\$ 500	\$ 1,000
Total Public Functions	<u>\$ 10,200</u>	<u>\$ 23,000</u>
Preschool		\$ 25,000
Total Preschool	<u>\$ -</u>	<u>\$ 25,000</u>
Expense Allocation from Corporate Fund	\$ 59,800	\$ 65,000
Total Recreation Program Fund	\$ 171,500	\$ 613,000
Audit Fund		
GPPD Labor Time for Audit	\$ -	\$ 3,000
CPA Firm Expense	\$ -	\$ 7,000
Legal Fees for Audit	\$ -	\$ 1,000
Expense Allocation from Corporate Fund	\$ -	\$ 400
Total Audit Fund	\$ -	\$ 11,400
Total Expense	\$ 411,115	\$ 4,417,400
Depreciation Expense	\$ 34,200	\$ 50,000
SUMMARY OF FUNDS		
I - PAVING & LIGHTING FUND	\$ 2,200	\$ 101,000
II - LIABILITY & WORKERS COMP INSURANCE FUND	\$ 14,500	\$ 25,400
III- SPECIAL RECREATION FUND	\$ 17,750	\$ 53,700
IV - GENERAL CORPORATE FUND	\$ 205,165	\$ 3,612,900
V - RECREATION FUND	\$ 171,500	\$ 613,000
VI - AUDIT FUND	\$ -	\$ 11,400

TOTAL SUMMARY OF ALL FUNDS

<u>2021/2022</u> <u>Annual Budget</u>	<u>2021/2022</u> <u>Appropriation</u>
<u>\$ 411,115</u>	<u>\$ 4,417,400</u>

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, 2021, and ending April 30, 2022, for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended April 30, 2021 and prior years are hereby specifically reappropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation ordinance, in making this appropriation in accordance with applicable 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 3. The following determinations have been made and are hereby made a part of the aforesaid budget:

- (a) An estimate of the cash on hand at the beginning of the fiscal year is expected to be **\$137,762**
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is **\$390,672**
- (c) An estimate of the expenditures contemplated for the fiscal year is **\$411,115**
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is **\$117,319**
- (e) An estimate of the amount of taxes to be received during the fiscal year is **\$279,917**

SECTION 4. The receipts and revenues of the Grandwood Park District derived from sources other than taxation and not specifically appropriated, and all unexpended balances from the preceding fiscal year not required for the purposes for which they were appropriated and levied, shall constitute the General Fund and shall first be placed to the credit of such fund.

SECTION 5. All ordinances or parts of ordinances conflicting with any of the provisions of this ordinance be and the same are hereby repealed to the extent of such conflict. 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 items or the remaining portion of this ordinance.

SECTION 6. This ordinance shall be in full force and effect immediately upon its passage.

PASSED this 12th day of May, 2021

AYES: 3
NAYS: 0

ABSENT: 2 (vacant seats)
ABSTAIN: 0



EST: Cassidy
Board Secretary

**CERTIFICATE OF ESTIMATED
REVENUE FOR FISCAL YEAR 2021-2022**

I, **Katherine L. Atkins**, do hereby certify that I am the duly qualified treasurer of the Grandwood Park Park District; as such officer I do further certify that the revenues, by source, anticipated to be received by said Park District in the fiscal year beginning May 1, 2021 and ending on April 30, 2022 are estimated to be as follows:

SOURCE	AMOUNT
Real Estate Taxes & Replacement Taxes	\$279,917
Preschool Fees	\$0
Building & Grounds Rentals	\$17,750
Fund Raising	\$0
Recreational Program Fees	\$3,600
Misc. Income - Interest Income, Debt Service, Donations, Etc.	\$89,405
Income All Sources	<u>\$390,672</u>

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the said Grandwood Park Park District this 12th day of May, 2021


Katherine L. Atkins
Treasurer

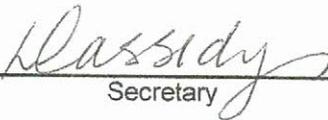
STATE OF ILLINOIS

ORDINANCE NO. 21-0414001

COUNTY OF LAKE

CERTIFICATION

I, Leslie Cassidy, do hereby certify that I am the duly qualified and acting Secretary of the Grandwood Park 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 Commissioners of the Park District. I do further certify that the attached and foregoing is a true and complete copy of the "Combined Annual Budget and Appropriation Ordinance of the Grandwood Park Park District, Lake County, Illinois, for the Fiscal Year beginning May 1, 2021 and ending April 30, 2022", as adopted by the Board of Commissioners at its properly convened meeting held on the 12th day of May, 2021, as appears from the official records of the Grandwood Park Park District in my care and custody.


Secretary



Tax Extension Department Filing Receipt

Receipt #: 9209

Filing Date: 07/13/2021

PRK_GNDWD
GRANDWOOD PARK PARK DIST
36630 N Hutchins Rd Box A
Gurnee, IL 60031

Ms. Nancy Carlson
Commissioner
847-356-0008 Fax: 847-356-9917
nancycarlson@comcast.net
www.grandwoodpark.net

Budget and Appropriation Ordinance

- | | | | |
|-------------------------------------|------------------------------------|-------------------------------------|---------------------------------------|
| <input checked="" type="checkbox"/> | Budget and Appropriation Ordinance | <input checked="" type="checkbox"/> | Certification by Secretary/Clerk |
| <input checked="" type="checkbox"/> | Estimate of Anticipated Revenues | <input checked="" type="checkbox"/> | Certification by Chief Fiscal Officer |
| <input type="checkbox"/> | Amended | Fiscal Year Ending: | 2022 |

Referendum

No Referendum accepted by Tax Extension Department at any time.

Notes:

All items require original signatures.

Seal

Robin M. O'Connor

Robin M. O'Connor, Lake County Clerk

Executed by: AMANDA CLARK

District Representative: mailed in

REC'D JUL 19 2021