

**ORDINANCE NO. 23-0412001
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 2023 AND ENDING ON THE
THIRTIETH (30TH) DAY OF APRIL 2024**

**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 April 2023, 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, 2023, and ending April 30, 2024, 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 2023 and ending on the thirtieth (30th) day of April 2024

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APR 27 2023

**LAKE COUNTY CLERK
ANTHONY VEGA**

2023/2024 Annual Budget	2023/2024 Appropriation
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Paving & Lighting Fund

Paving	\$ -	\$ 50,000
Lighting	\$ 3,500	\$ 50,000
Expense Allocation from Corporate Fund	\$ -	\$ 1,000
Total Paving & Lighting Fund	\$ 3,500	\$ 101,000

Liability & WC Ins. Fund

	\$ 14,200	\$ 25,000
Expense Allocation from Corporate Fund	\$ (2,000)	\$ 400
Total Liability & WC Insurance Fund	\$ 12,200	\$ 25,400

Special Rec. Fund

	\$ 21,000	\$ 50,000
Expense Allocation from Corporate Fund	\$ -	\$ 3,700
Total Special Rec. Fund	\$ 21,000	\$ 53,700

General Corporate Fund

Administration - NC

Office Supplies

Office Supplies - General	\$ 500	\$ 5,000
Office Equipment & Service	\$ 1,000	\$ 10,000
Office Supplies - Other/Postage	\$ 1,200	\$ 2,000
Total Office Supplies	\$ 2,700	\$ 17,000

Professional Fees

Contractual Services	\$ 2,000	\$ 50,000
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Legal Fees

Legal Fees for Dam/Lake Project	\$ -	\$ 25,000
Legal Fees - Other	\$ 3,500	\$ 30,000

Total Legal Fees	\$ 3,500	\$ 55,000
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Total Professional Fees - Other	\$ -	\$ 20,000
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Total Professional Fees	\$ 5,500	\$ 125,000
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Debt Service

Principal on Building Loan	\$ -	\$ 35,000
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Other Loan Financing	\$ -	\$ 1,000,000
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Interest Expense - Other Loan Financing	\$ -	\$ 10,000
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Interest Expense-LBT Loan	\$ -	\$ 25,000
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Total Debt Service	\$ -	\$ 1,070,000
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Miscellaneous Expenses

Website Services	\$ 800	\$ 1,500
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Website Enhancements	\$ 600	\$ 10,000
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Bank Charges	\$ 100	\$ 600
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Computer Service Contracts	\$ 3,500	\$ 6,000
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Computer Supplies	\$ 500	\$ 1,500
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Payroll Processing Expenses	\$ 1,000	\$ 2,500
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Professional Education	\$ 1,000	\$ 5,000
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Misc. Admin. Expenses	\$ 1,000	\$ 7,000
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Cellular Phone for Manager	\$ 540	\$ 1,600
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Credit Card Processing Charges	\$ 1,000	\$ 2,000
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Dues and Subscriptions	\$ 2,500	\$ 2,500
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Total Miscellaneous Expenses	\$ 12,540	\$ 40,200
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	2023/2024 Annual Budget	2023/2024 Appropriation
Administrative Payroll Expenses		
Admin. Hourly/Salaried Payroll	\$ 65,000	\$ 85,000
Payroll Taxes - Admin	\$ 5,440	\$ 7,500
Total Administrative Payroll Expenses	\$ 70,440	\$ 92,500
Total Administration	\$ 91,180	\$ 1,344,700
Building Maintenance		
Bldg Maintenance-Miscellaneous	\$ 6,800	\$ 13,500
Bldg Maintenance-Outside Services-cleaning/painting	\$ 1,000	\$ 20,000
Bldg Maint. Payroll Expenses		
Maint. Hourly/Salaried Payroll	\$ 7,500	\$ 15,000
Payroll Taxes - Bldg Maint.	\$ 630	\$ 1,500
Total Bldg Maint. Payroll Expenses	\$ 8,130	\$ 16,500
Building Operations - Inspections/Repairs	\$ 1,200	\$ 5,000
Building Improvements & Fixtures	\$ 13,000	\$ 50,000
Parking Lot Lease	\$ 2,000	\$ 3,000
Snow Removal	\$ 6,000	\$ 10,000
Security Services	\$ 1,200	\$ 2,000
Misc. Repair - Plumber	\$ 3,000	\$ 20,000
Misc. Repair - Other	\$ 3,000	\$ 5,000
Building Equipment - Major	\$ -	\$ 100,000
Maintenance Supplies	\$ 2,000	\$ 6,500
Utilities	\$ 18,500	\$ 25,000
Total Building Maintenance	\$ 65,830	\$ 276,500
Park Maintenance		
Dam/Lake Maintenance	\$ 10,000	\$ 100,000
Grounds Commodities		
Small Tools & Equipment	\$ 300	\$ 1,500
Grounds Maintenance Supplies	\$ 1,000	\$ 2,000
Equipment Maintenance Supplies	\$ 800	\$ 5,000
Landscaping Trees, Shrubs	\$ 2,500	\$ 25,000
Operating Supplies	\$ 200	\$ 2,000
Total Grounds Commodities	\$ 4,800	\$ 35,500
Grounds Contractual		
Repair & Maintenance Grounds	\$ 60,000	\$ 125,000
Equipment Rental	\$ 300	\$ 2,500
Education & Certification	\$ 50	\$ 500
Travel/Mileage Reimbursement	\$ 50	\$ 300
Total Grounds Contractual	\$ 60,400	\$ 128,300
Park Improvements	\$ 20,000	\$ 300,000
Park Maint. Payroll Expense		
Park Maint. Hourly/Salaries	\$ 10,000	\$ 20,000
Payroll Taxes - Park Maint.	\$ 840	\$ 2,000
Total Park Maint. Payroll Expense	\$ 10,840	\$ 22,000
Park Maintenance-Miscellaneous	\$ 3,000	\$ 10,000
Total Park Maintenance	\$ 109,040	\$ 595,800
Capital Improvements	\$ -	\$ 500,000

**2023/2024
Annual Budget**

**2023/2024
Appropriation**

Land Acquisition

\$ 1,000,000

2023/2024 Annual Budget	2023/2024 Appropriation
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Advertising

Classified Legal Ads	\$ 200	\$ 1,000
Advertising - Other	\$ 2,500	\$ 12,000
Total Advertising	\$ 2,700	\$ 13,000
Expense Allocation to Other Funds	\$ (40,000)	\$ (70,500)

Total General Corporate Fund	\$ 228,750	\$ 3,659,500
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Recreation Program Fund

Capital Improvements	\$ 161,000	\$ 500,000
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Public Functions

GPCA Events Sponsorship	\$ -	\$ 5,000
Fall Event (Oktoberfest)	\$ 9,600	\$ 15,000
Miscellaneous Function Expense	\$ 2,500	\$ 5,000
Newsletter	\$ 100	\$ 500
Music in the Park	\$ 2,000	\$ 5,000
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
Family Game Night	\$ 100	\$ 200
Easter Egg Hunt	\$ 500	\$ 1,000
Total Public Functions	\$ 17,400	\$ 40,200

Expense Allocation from Corporate Fund	\$ 42,000	\$ 65,000
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Total Recreation Program Fund	\$ 220,400	\$ 630,200
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Audit Fund

GPPD Labor Time for Audit	\$ 700	\$ 3,500
CPA Firm Expense	\$ 5,500	\$ 8,500
Legal Fees for Audit	\$ 300	\$ 1,500
Expense Allocation from Corporate Fund	\$ -	\$ 400

Total Audit Fund	\$ 6,500	\$ 13,900
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Total Expense	\$ 492,350	\$ 4,483,700
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Depreciation Expense	\$ 34,200	\$ 50,000
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SUMMARY OF FUNDS

I - PAVING & LIGHTING FUND	\$ 3,500	\$ 101,000
II - LIABILITY & WORKERS COMP INSURANCE FUND	\$ 12,200	\$ 25,400
III- SPECIAL RECREATION FUND	\$ 21,000	\$ 53,700
IV - GENERAL CORPORATE FUND	\$ 228,750	\$ 3,659,500
V - RECREATION FUND	\$ 220,400	\$ 630,200
VI - AUDIT FUND	\$ 6,500	\$ 13,900

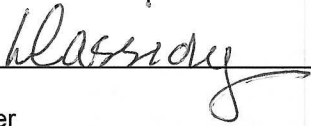
TOTAL SUMMARY OF ALL FUNDS	\$ 492,350	\$ 4,483,700
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**CERTIFICATE OF ESTIMATED
REVENUE FOR FISCAL YEAR 2023-2024**

I, **Leslie Cassidy**, 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, 2023 and ending on April 30, 2024 are estimated to be as follows:

SOURCE	AMOUNT
Real Estate Taxes & Replacement Taxes	\$305,000
Building & Grounds Rentals	\$36,040
Recreational Program Fees	\$6,400
Misc. Income - Interest Income, Donations, Etc.	\$10,125
	<u>Income All Sources</u>
	<u><u>\$357,565</u></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 April, 2023



Treasurer

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 ended April 30, 2023 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 **\$255,275**
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is **\$357,565**
- (c) An estimate of the expenditures contemplated for the fiscal year is **\$492,350**
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is **\$120,490**
- (e) An estimate of the amount of taxes to be received during the fiscal year is **\$305,000**

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 April, 2023

AYES: 4
NAYS: 0

ABSENT: 0
ABSTAIN: 1

EST:


Rassidy
Board Secretary


STATE OF ILLINOIS

ORDINANCE NO. 23-0412001

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, 2023 and ending April 30, 2024", as adopted by the Board of Commissioners at its properly convened meeting held on the 12th day of April, 2023, as appears from the official records of the Grandwood Park Park District in my care and custody.


Secretary