

**ORDINANCE NO. 25-05140001
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 2025 AND ENDING ON THE
THIRTIETH (30TH) DAY OF APRIL 2026**

**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 14th day of May 2025, 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, 2025, and ending April 30, 2026, 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 2025 and ending on the thirtieth (30th) day of April 2026

	<u>2025/2026</u> <u>Annual Budget</u>	<u>2025/2026</u> <u>Appropriation</u>
Paving & Lighting Fund		
Paving	\$ -	\$ 1,200
Lighting	\$ 2,000	\$ 2,400
Expense Allocation from/to other Funds	\$ -	\$ -
Total Paving & Lighting Fund	\$ 2,000	\$ 3,600
Liability & WC Ins. Fund		
	\$ 14,600	\$ 17,520
Expense Allocation from/to other Funds	\$ (2,000)	\$ (2,400)
Total Liability & WC Insurance Fund	\$ 12,600	\$ 15,120
Special Rec. Fund		
	\$ 27,200	\$ 32,640
Expense Allocation from/to other Funds	\$ -	\$ 3,700
Total Special Rec. Fund	\$ 27,200	\$ 36,340
General Corporate Fund		
Administration - NC		
Office Supplies		
Office Supplies - General	\$ 500	\$ 600
Office Equipment & Service	\$ 1,800	\$ 2,160
Office Supplies - Other/Postage	\$ 100	\$ 120
Total Office Supplies	<u>\$ 2,400</u>	<u>\$ 2,880</u>
Professional Fees		
Contractual Services	\$ 1,500	\$ 1,800
Legal Fees		
Legal Fees for Dam/Lake Project	\$ -	\$ 1,000
Legal Fees - Other	\$ 1,200	\$ 1,440
Total Legal Fees	<u>\$ 1,200</u>	<u>\$ 2,440</u>
Total Professional Fees - Other	<u>\$ -</u>	<u>\$ 1,000</u>
Total Professional Fees	<u>\$ 2,700</u>	<u>\$ 5,240</u>
Debt Service		
Principal on Parking Lot Loan	\$ 12,000	\$ 14,400
Interest Expense - Loan Financing	\$ 7,400	\$ 8,880
Total Debt Service	<u>\$ 19,400</u>	<u>\$ 23,280</u>
Miscellaneous Expenses		
Website Services	\$ 1,500	\$ 1,800
Website Enhancements	\$ -	\$ 1,000
Bank Charges	\$ 700	\$ 840
Computer Service Contracts	\$ 2,000	\$ 2,400
Computer Supplies	\$ 100	\$ 120
Payroll Processing Expenses	\$ 2,500	\$ 3,000
Professional Education	\$ 1,000	\$ 1,200
Misc. Admin. Expenses	\$ 500	\$ 600
Cellular Phone for Manager	\$ 280	\$ 336
Credit Card Processing Charges	\$ 600	\$ 720
Dues and Subscriptions	\$ 2,800	\$ 3,360
Total Miscellaneous Expenses	<u>\$ 11,980</u>	<u>\$ 15,376</u>
Administrative Payroll Expenses		
Admin. Hourly/Salaried Payroll	\$ 105,000	\$ 126,000
Payroll Taxes - Admin	\$ 13,230	\$ 15,876
Total Administrative Payroll Expenses	<u>\$ 118,230</u>	<u>\$ 141,876</u>
Total Administration	\$ 154,710	\$ 188,652
Building Maintenance		
Bldg Maintenance-Miscellaneous	\$ 2,400	\$ 2,880
Bldg Maintenance-Outside Services	\$ 500	\$ 600
Bldg Maint. Payroll Expenses		
Maint. Hourly/Salaried Payroll	\$ 12,000	\$ 14,400
Payroll Taxes - Bldg Maint.	\$ 1,500	\$ 1,800

	2025/2026 Annual Budget	2025/2026 Appropriation
Total Bldg Maint. Payroll Expenses	\$ 13,500	\$ 16,200
Building Operations - Inspections/Repairs	\$ 1,500	\$ 1,800
Miscellaneous Repair	\$ 5,000	\$ 6,000
Building Improvements & Fixtures	\$ 2,500	\$ 3,000
Parking Lot Lease	\$ 2,000	\$ 2,400
Snow Removal	\$ 9,200	\$ 11,040
Security Services	\$ 1,300	\$ 1,560
Misc. Repair - Plumber	\$ 2,500	\$ 3,000
Misc. Repair - Other	\$ 1,000	\$ 1,200
Building Equipment - Major	\$ 3,000	\$ 3,600
Maintenance Supplies	\$ 2,200	\$ 2,640
Utilities	\$ 19,300	\$ 23,160
Total Building Maintenance	\$ 65,900	\$ 79,080
Park Maintenance		
Dam/Lake Maintenance	\$ 30,000	\$ 36,000
Grounds Commodities		
Small Tools & Equipment	\$ 600	\$ 720
Grounds Maintenance Supplies	\$ 1,200	\$ 1,440
Equipment Maintenance Supplies	\$ 300	\$ 360
Landscaping Trees, Shrubs	\$ 7,000	\$ 8,400
Operating Supplies	\$ -	\$ 200
Total Grounds Commodities	\$ 9,100	\$ 11,120
Grounds Contractual		
Repair & Maintenance Grounds	\$ 67,000	\$ 80,400
Equipment Rental	\$ -	\$ 200
Education & Certification	\$ -	\$ 200
Travel/Mileage Reimbursement	\$ -	\$ 60
Total Grounds Contractual	\$ 67,000	\$ 80,860
Park Improvements	\$ 10,000	\$ 12,000
Park Maint. Payroll Expense		
Park Maint. Hourly/Salaries	\$ 14,000	\$ 16,800
Payroll Taxes - Park Maint.	\$ 1,800	\$ 2,160
Total Park Maint. Payroll Expense	\$ 15,800	\$ 18,960
Park Maintenance-Miscellaneous	\$ -	\$ 1,000
Total Park Maintenance	\$ 131,900	\$ 159,940
Capital Improvements	\$ -	\$ 2,000
Land Acquisition		\$ 2,000

	<u>2025/2026</u> <u>Annual Budget</u>	<u>2025/2026</u> <u>Appropriation</u>
Advertising		
Classified Legal Ads	\$ 100	\$ 120
Advertising - Other	\$ 2,000	\$ 2,400
Total Advertising	<u>\$ 2,100</u>	<u>\$ 2,520</u>
Expense Allocation from/to other Funds	\$ (80,000)	\$ (96,000)
Total General Corporate Fund	\$ 274,610	\$ 338,192
Recreation Program Fund		
Capital Improvements	\$ 1,000	\$ 1,200
Public Functions		
Fall Event	\$ 17,000	\$ 20,400
Miscellaneous Function Expense	\$ 2,800	\$ 3,360
Newsletter	\$ 200	\$ 240
Music in the Park	\$ 2,800	\$ 3,360
Cooperative Programs	\$ 2,100	\$ 2,520
Santa Parade/Toy Drive	\$ 300	\$ 360
Scrapbook Crop Events	\$ 700	\$ 840
Volunteer Appreciation	\$ 500	\$ 600
Easter Parade/Food Drive	\$ -	\$ -
Total Public Functions	<u>\$ 26,400</u>	<u>\$ 31,680</u>
Expense Allocation from/to other Funds	\$ 82,000	\$ 98,400
Total Recreation Program Fund	\$ 109,400	\$ 131,280
Audit Fund		
GPPD Labor Time for Audit	\$ -	\$ -
CPA Firm Expense	\$ -	\$ -
Legal Fees for Audit	\$ -	\$ -
Expense Allocation from/to other Funds	\$ (2,000)	\$ (2,400)
Total Audit Fund	\$ (2,000)	\$ (2,400)
Total Expense	\$ 423,810	\$ 522,132
Depreciation Expense	\$ 40,000	\$ 48,000
 SUMMARY OF FUNDS		
I - PAVING & LIGHTING FUND	\$ 2,000	\$ 3,600
II - LIABILITY & WORKERS COMP INSURANCE FUND	\$ 12,600	\$ 15,120
III- SPECIAL RECREATION FUND	\$ 27,200	\$ 36,340
IV - GENERAL CORPORATE FUND	\$ 274,610	\$ 338,192
V - RECREATION FUND	\$ 109,400	\$ 131,280
VI - AUDIT FUND	\$ (2,000)	\$ (2,400)
TOTAL SUMMARY OF ALL FUNDS	\$ 423,810	\$ 522,132

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, 2025, and ending April 30, 2026, for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended April 30, 2025 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 **\$339,944**
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is **\$397,903**
- (c) An estimate of the expenditures contemplated for the fiscal year is **\$423,810**
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is **\$286,037**
- (e) An estimate of the amount of taxes to be received during the fiscal year is **\$330,193**

SECTION 4. The receipts and revenues of the Grandwood Park 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 14th day of May, 2025

AYES: _____ ABSENT: _____
NAYS: _____ ABSTAIN: _____

(SEAL)

ATTEST:

Board Secretary

**CERTIFICATE OF ESTIMATED
REVENUE FOR FISCAL YEAR 2025-2026**

I, **Michelle Rieber**, 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, 2025 and ending on April 30, 2026 are estimated to be as follows:

SOURCE	AMOUNT
Real Estate Taxes & Replacement Taxes	\$330,193
Building & Grounds Rentals	\$39,900
Recreational Program Fees	\$11,310
Misc. Income - Interest Income, Donations, Etc.	\$16,500
Income All Sources	<u>\$397,903</u>

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the said Grandwood Park Park District this 14th day of May, 2025

Treasurer

STATE OF ILLINOIS

ORDINANCE NO. 25-05140001

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, 2025 and ending April 30, 2026", as adopted by the Board of Commissioners at its properly convened meeting held on the 14th day of May, 2025, as appears from the official records of the Grandwood Park Park District in my care and custody.

Secretary