



LakeCounty

# Tax Extension Department Filing Receipt

Receipt #: 8598

Filing Date: 07/30/2020

PRK\_GRYLK

GRAYSLAKE COMMUNITY PARK DIST

240 Commerce Drive

Grayslake, IL 60030

Ms. Kristin Splitt

Executive Director

847-223-7529

Fax: 847-223-6386

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www.glpd.com

## Budget and Appropriation Ordinance

☒ Budget and Appropriation Ordinance

☒ Certification by Secretary/Clerk

☒ Estimate of Anticipated Revenues

☒ Certification by Chief Fiscal Officer

☐ Amended Fiscal Year Ending: 2021

## Referendum

No Referendum accepted by Tax Extension Department at any time.

## Notes:

Ord. No. 2020-01

All items require original signatures.

Seal

*Robin M. O'Connor*

Robin M. O'Connor, Lake County Clerk

Executed by: CHRISTOPHER M LOPEZ

*Janet Van Zandt*

District Representative: Janet Van Zandt

COPY

ORDINANCE NO. O 2020-01  
GRAYSLAKE PARK DISTRICT  
BUDGET AND APPROPRIATION ORDINANCE

AN ORDINANCE ADOPTING THE COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS FOR  
THE GRAYSLAKE COMMUNITY PARK DISTRICT,  
LAKE COUNTY, ILLINOIS,  
FOR THE FISCAL YEAR BEGINNING ON THE 1ST DAY OF JUNE, 2020  
AND ENDING ON THE 31ST DAY OF MAY, 2021

BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS (BOARD) OF THE GRAYSLAKE  
COMMUNITY 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 Grayslake Community Park District Recreation Center, Grayslake Illinois, on the 15th day of July, 2020 on said Ordinance, notice of said hearing having been given at least one week prior to such hearing by publication in the Lake County News Sun, 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 June 1, 2020 and ending May 31, 2021 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 the 1st day of June 2020 and ending on the 31<sup>st</sup> day of May 2021.

**\*\*See Exhibit A \*\***

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 June 1, 2020 and ending May 31, 2021 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended May 31, 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 in accordance, in making this appropriation in accordance with applicable law.

**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  
\$ 2,105,904;

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ROBIN M. O'CONNOR

- (b) An estimate of the cash expected to be received during the fiscal year from all sources (including "E" below) is \$ 4,435,762;
- (c) the estimated expenditures contemplated for the fiscal year are \$ 4,407,398;
- (d) the estimated cash expected to be on hand at the end of the fiscal year is \$ 2,134,268;
- (e) the estimated amount of taxes to be received by the Grayslake Park District during the fiscal year is \$ 2,987,982.

**SECTION 4:** The receipts and revenue of the said Grayslake Community 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 purpose for which they were appropriated and levied are hereby reappropriated and shall constitute the General Fund and shall 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 shall be, and the same are hereby, repealed to the extent of the 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.

ADOPTED THIS \_15th\_ day of \_July\_ 2020, pursuant to a roll call vote as follows:

AYES: Larson, Deal, Rodas, Kennedy, Tott, Ryan

NAYS: —

ABSENT: Lashbrook

ABSTAIN: —

PASS: yes

(SEAL)

BY:

  
President, Board of Commissioners  
Grayslake Community Park District  
Lake County, Illinois

ATTEST:

  
Secretary, Board of Commissioners  
Grayslake Community Park District  
Lake County, Illinois

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**ROBIN M. O'CONNOR**



STATE OF ILLINOIS)

)SS

COUNTY OF LAKE)

**SECRETARY'S CERTIFICATION**

I, Raymond G. Larson, do hereby certify that I am duly qualified and acting Secretary of the Board of Park Commissioners of the Grayslake Community Park District, Lake County, Illinois, and as such official, I am the keeper of the records, ordinances, files of said Park District, and

I **HEREBY CERTIFY** that the attached and foregoing is a true and complete copy of the Annual Budget and Appropriation Ordinance of the Grayslake Community Park District, Lake County, Illinois, for the fiscal year beginning June 1, 2020 and ending May 31, 2021 as adopted at the Board Meeting of the Board of Commissioners held on the 15th day of July 2020.

I do further certify that the deliberations of the Board on the adoption of said Ordinance were conducted openly, that the vote on the adoption of said ordinance was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with provisions of the Park District Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board.

Raymond G. Larson  
Secretary,

Board of Park Commissioners  
Grayslake Community Park District

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ROBIN M. O'CONNOR**

**CERTIFICATION OF ESTIMATE OF REVENUES**  
**FISCAL YEAR 2020-2021**

I, Marlon Rodas, do hereby certify that I am the duly qualified Treasurer of the Grayslake Community Park District and the chief fiscal officer of said Park District. As such officer, I do further certify that the revenues, by source anticipated to be received by the Park District in the fiscal year beginning June 1, 2020 and ending on May 31, 2021 are estimated to be as follows:

**Estimate of Revenue**

**Corporate Fund**

Taxes	1,133,874
Investment Income	15,000
Miscellaneous Revenue	<u>17,000</u>
	<b>1,165,874</b>

**Recreation Fund**

Taxes	830,443
Programs & Facility Rental	905,000
Golf Course	88,500
Transfer in from Fund Reserves	<u>40,000</u>
	<b>1,863,943</b>

**Special Rec for the Handicapped Fund**

Taxes	199,921
Transfer in from Fund Reserves	<u>33,000</u>
	<b>232,921</b>

**Debt Service Fund**

Taxes	506,747
Transfer in from Fund Reserves	<u>12,500</u>
	<b>519,247</b>

**Capital Projects Fund**

Grants and Donations	10,000
Transfer in from Fund Reserves	<u>235,600</u>
	<b>245,600</b>

**Public Liability Fund**

Taxes	105,661
Miscellaneous Revenue	2,000
Transfer in from Fund Reserves	<u>4,370</u>
	<b>112,031</b>

**Audit Fund**

Taxes	<u>10,827</u>
	<b>10,827</b>

**IMRF Fund**

Taxes	113,894
	<u>113,894</u>

**Social Security Fund**

Taxes	75,580
Transfer in from Fund Reserves	40,000
	<u>115,580</u>

**Paving & Lighting Fund**

Taxes	29,034
Transfer in from Fund Reserves	3,610
	<u>32,644</u>

**Natural History Fund**

Taxes	0.00
Transfer in from Fund Reserves	23,200
	<u>23,200</u>

<b><u>Total Estimated Revenue</u></b>	<b><u>\$ 4,435,762</u></b>
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**IN WITNESS WHEREOF**, I hereunto affix my official signature of said Grayslake Community Park District,

Illinois, this \_\_15th\_\_ day of \_\_July\_\_ 2020.



Treasurer and Chief Fiscal Officer  
Grayslake Community Park District

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**LAKE COUNTY CLERK  
ROBIN M. O'CONNOR**

Grayslake Community Park District  
BUDGET and APPROPRIATION ORDINANCE

**EXHIBIT A**

<u>Corporate Fund</u>	<u>Budget</u>	<u>Appropriation</u>
<b>Administration</b>		
<b><u>Personnel &amp; Personnel Benefits</u></b>		
Salary-Full Time	182,000	209,300
Salary-Part Time	40,000	46,000
Salary-Temporary/Seasonal	2,500	2,875
<b>Salaries subtotal</b>	<b>224,500</b>	<b>258,175</b>
Health Insurance	42,000	48,300
Dental Insurance	1,600	1,840
Vision Insurance	550	633
Life Insurance	550	633
Other Employee Insurance Benefits	120	138
HRA Exposure	8,500	9,775
Employee Wellness	750	863
<b>Personnel Benefits subtotal</b>	<b>54,070</b>	<b>62,181</b>
<b>Salaries &amp; Benefits</b>	<b>278,570</b>	<b>320,356</b>
<b><u>Contractual</u></b>		
Professional Services	17,000	19,550
Legal Services	15,000	17,250
Public Relations/Legislative	3,000	3,450
Staff & Volunteer Recognition	4,500	5,175
Mileage & Transportation Reimbursements	6,000	6,900
Dues & Subscriptions	8,000	9,200
Training & Conferences	4,300	4,945
Advertisements & Publications	500	575
Printing Services	700	805
Fireworks Display	0	0
Utilities-Telephone	4,000	4,600
Utilities-Gas	3,800	4,370
Utilities-Electricity	5,400	6,210
Utilities-Rubbish Removal	1,440	1,656
Utilities-Water & Sewer	750	863
	<b>74,390</b>	<b>85,549</b>
<b><u>Commodities</u></b>		
District Clothing & Apparel	500	575
Office Supplies	2,500	2,875
Postage	1,300	1,495
Emergency Repairs/Replace	10,000	11,500
	<b>14,300</b>	<b>16,445</b>
<b><u>Other Charges</u></b>		
Miscellaneous Expense	4,000	4,600
	<b>4,000</b>	<b>4,600</b>
<b><u>Capital Outlay</u></b>		

Grayslake Community Park District  
BUDGET and APPROPRIATION ORDINANCE  
EXHIBIT A

Furniture & Fixtures	2,500	2,875
	<u>2,500</u>	<u>2,875</u>
<b><u>Debt Service</u></b>		
Installment Payments	2,600	2,990
	<u>2,600</u>	<u>2,990</u>
<b>Total Administrative Department</b>	<b>376,360</b>	<b>432,814</b>
<b>Information Technology</b>		
<b><u>Contractual</u></b>		
IT Consulting	28,000	32,200
Software Maintenance	10,050	11,558
Equipment Maintenance/Service	2,600	2,990
	<u>40,650</u>	<u>46,748</u>
<b><u>Commodities</u></b>		
IT Hardware	2,500	2,875
IT Software	500	575
IT Supplies	750	863
	<u>3,750</u>	<u>4,313</u>
<b>Total Information Technology Department</b>	<b>44,400</b>	<b>51,060</b>
<b>Maintenance</b>		
<b><u>Personnel &amp; Personnel Benefits</u></b>		
Salary-Full Time	211,000	242,650
Salary-Temporary/Seasonal	67,000	77,050
Overtime	30,000	34,500
Salaries	<u>308,000</u>	<u>354,200</u>
Health Insurance	58,000	66,700
Dental Insurance	3,000	3,450
Vision Insurance	1,000	1,150
Life Insurance	715	822
Other Employee Insurance Benefits	135	155
Personnel Benefits	<u>62,850</u>	<u>72,278</u>
<b>Salaries &amp; Benefits</b>	<b>370,850</b>	<b>426,478</b>
<b><u>Contractual</u></b>		
Professional Services	35,750	41,113
Mileage & Transportation Reimbursements	250	288
Dues & Subscriptions	715	822
Training & Conferences Maint	1,000	1,150
Equipment Rental	5,000	5,750
Permit & License Fees	1,500	1,725



Grayslake Community Park District  
BUDGET and APPROPRIATION ORDINANCE

EXHIBIT A

Utilities-Telephone	5,500	6,325
Utilities-Gas	1,600	1,840
Utilities-Electricity	20,500	23,575
Utilities-Rubbish Removal	5,560	6,394
Utilities-Water & Sewer	11,000	12,650
Building Maintenance & Repairs	20,500	23,575
Vehicles Maintenance & Repairs	18,000	20,700
Vandalism Maintenance & Repairs	1,000	1,150
Playground Maintenance & Repairs	18,400	21,160
Field Maintenance & Repairs	16,500	18,975
Irrigation Maintenance & Repairs	9,000	10,350
Equipment Maintenance & Repairs	22,000	25,300
Pump-Outs	11,750	13,513
Fence Repairs & Maintenance	9,000	10,350
Splash Pad Maintenance & Repairs	6,250	7,188
Lake Pond Treatments	20,000	23,000
	<b>240,775</b>	<b>276,891</b>
<b><u>Commodities</u></b>		
Fuel	30,000	34,500
Uniforms	5,000	5,750
Building Maintenance Supplies	8,500	9,775
Equipment/Tools/Computer Supplies	9,000	10,350
Vehicle Supplies	1,200	1,380
Landscape/Turf Supplies	37,250	42,838
Salt & Salt Supplies	6,000	6,900
Office Supplies	550	633
	<b>97,500</b>	<b>112,125</b>
<b><u>Other Charges</u></b>		
Miscellaneous Expense	5,000	5,750
	<b>5,000</b>	<b>5,750</b>
<b><u>Capital Outlay</u></b>		
Installment Payments	13,140	15,111
CIP Replacements	0	0
	<b>13,140</b>	<b>15,111</b>
Misc. Improvements/Repairs	3,000	3,450
	<b>3,000</b>	<b>3,450</b>
<b>Total Maintenance Department</b>	<b>730,265</b>	<b>839,805</b>
<b>Total Corporate Fund</b>	<b>1,151,025</b>	<b>1,323,679</b>

**Recreation Fund**

**Administration**

**Personnel & Personnel Benefits**

Grayslake Community Park District  
BUDGET and APPROPRIATION ORDINANCE  
EXHIBIT A

Salary-Full Time	368,000	423,200
Salary-Part Time	40,000	46,000
Salary-Temporary/Seasonal	20,000	23,000
<b>Salaries</b>	<b>428,000</b>	<b>492,200</b>
Health Insurance	120,000	138,000
Dental Insurance	6,600	7,590
Vision Insurance	2,200	2,530
Life Insurance	1,500	1,725
Other Employee Insurance Benefits	300	345
HRA Exposure	8,500	9,775
Employee Wellness	750	863
<b>Personnel Benefits</b>	<b>139,850</b>	<b>160,828</b>
<b>Salaries &amp; Benefits</b>	<b>567,850</b>	<b>653,028</b>
<u><b>Contractual</b></u>		
Professional Services	2,500	2,875
Public Relations/Legislative	4,000	4,600
Staff & Volunteer Recognition	4,500	5,175
Mileage & Transportation Reimbursements	13,500	15,525
Dues & Subscriptions	4,180	4,807
Training & Conferences	8,350	9,603
Printing Services	30,000	34,500
Portable Facilities	9,500	10,925
Equipment Rental	500	575
Bank & Credit Card Charges	25,000	28,750
Permit & License Fees	1,500	1,725
Utilities-Telephone	8,000	9,200
Utilities-Gas	4,500	5,175
Utilities-Electricity	6,800	7,820
Utilities-Rubbish Removal	900	1,035
Utilities-Water & Sewer	1,000	1,150
Equipment Maintenance & Repairs	500	575
	<b>125,230</b>	<b>144,015</b>
<u><b>Commodities</b></u>		
Fuel	1,500	1,725
District Clothing & Apparel	2,000	2,300
Equipment Tools	100	115
Office Supplies	2,000	2,300
General Recreation Supplies	4,000	4,600
Postage	8,000	9,200
Resale Food & Beverage	5,000	5,750
	<b>22,600</b>	<b>25,990</b>
<u><b>Other Charges</b></u>		
Emergency Repairs/Replace	10,000	11,500

Grayslake Community Park District  
BUDGET and APPROPRIATION ORDINANCE

EXHIBIT A

Miscellaneous Expense	1,000	1,150
	<u>11,000</u>	<u>12,650</u>
<b><u>Capital Outlay</u></b>		
Furniture & Fixtures	4,000	4,600
	<u>4,000</u>	<u>4,600</u>
<b><u>Debt Service</u></b>		
Installment Payments	2,600	2,990
	<u>2,600</u>	<u>2,990</u>
<b>Total Administrative Department</b>	<u>733,280</u>	<u>843,272</u>
<b>Information Technology</b>		
<b><u>Contractual</u></b>		
IT Consulting	28,000	32,200
Software Maintenance	9,950	11,443
Equipment Maintenance/Service	3,750	4,313
	<u>41,700</u>	<u>47,955</u>
<b><u>Commodities</u></b>		
IT Hardware	2,500	2,875
IT Software	4,500	5,175
	<u>7,000</u>	<u>8,050</u>
<b>Total Information Technology</b>	<u>48,700</u>	<u>56,005</u>
<b>Maintenance</b>		
<b><u>Personnel &amp; Personnel Benefits</u></b>		
Salary-Full Time	205,000	235,750
Salary-Temporary/Seasonal	67,000	77,050
Salary-Rangers	22,000	25,300
Salaries Total	<u>294,000</u>	<u>338,100</u>
Health Insurance	58,000	66,700
Dental Insurance	3,000	3,450
Vision Insurance	1,100	1,265
Life Insurance	700	805
Other Employee Insurance Benefits	135	155
Personnel Benefits	<u>62,935</u>	<u>72,375</u>
<b>Salaries &amp; Benefits</b>	<b>356,935</b>	<b>410,475</b>
<b><u>Commodities/ Capt. Outlay</u></b>		
Building Maintenance & Repairs	4,500	5,175
Building Maintenance Supplies	2,500	2,875
Building Maintenance Improvements	13,140	15,111
Installment Pmts	5,000	5,750
CIP Replacements	<u>0</u>	<u>0</u>

Grayslake Community Park District  
BUDGET and APPROPRIATION ORDINANCE  
EXHIBIT A

	25,140	28,911
<b>Total Maintenance Department</b>	<b>382,075</b>	<b>439,386</b>
<b>Program</b>		
<b><u>Personnel &amp; Personnel Benefits</u></b>		
Salary-Early Childhood	6,500	7,475
Salary-Preschool	110,000	126,500
Salary-Parent & Tot	1,500	1,725
Salary-Sports Camp	0	
Concession	5,000	5,750
Salary-Preschool Camp	4,000	4,600
Salary-Day Camp	30,000	34,500
Salary-Dance	40,000	46,000
Salary-Teen Program	500	575
Salary-Golf	3,000	3,450
Salary-Youth Soccer	3,000	3,450
Salary-Youth Basketball	8,000	9,200
Salary-Youth Sports	7,000	8,050
Salary-Flag Football	2,000	2,300
Salary-Travel Basketball	2,500	2,875
Salary-T-Ball	2,000	2,300
Salary-In-House Girl's Softball	1,800	2,070
Salary-Girl's Travel Softball	1,500	1,725
Salary-Youth Program	1,000	1,150
Salary-Volleyball League	2,500	2,875
Salary-Softball Tournament	2,000	2,300
Salary-Adult Sports	1,000	1,150
Salary-Adult Program	500	575
Salary-Trips	500	575
Salary-Senior Program	500	575
Salary-Fitness	7,000	8,050
Salary-Open Gym	6,000	6,900
Salary-Special Events	4,000	4,600
Salary-Pumpkinfest	1,500	1,725
Salary-Family Picnic	0	0
Salary-Birthday Parties	2,000	2,300
	<b>256,800</b>	<b>295,320</b>
<b><u>Program Expenses</u></b>		
Early Childhood	8,000	9,200
Preschool	10,500	12,075
Parent & Tot	5,000	5,750
Sports Camp	0	0
Preschool Camp	1,000	1,150

Grayslake Community Park District  
BUDGET and APPROPRIATION ORDINANCE  
EXHIBIT A

Day Camp	5,000	5,750
Dance	20,000	23,000
Gymnastics	5,000	5,750
Teen Program	500	575
Golf	5,000	5,750
Martial Arts	25,000	28,750
Youth Soccer	8,000	9,200
Youth Basketball	35,000	40,250
Youth Sports	17,000	19,550
Flag Football	2,000	2,300
Travel Basketball	35,000	40,250
T-Ball	8,500	9,775
In-House Girls' Softball	6,500	7,475
Travel Softball	36,000	41,400
Youth Program	3,000	3,450
Tennis	10,000	11,500
Volleyball League	10,000	11,500
Softball Tournament	7,000	8,050
Adult Sports	4,000	4,600
Adult Program	2,000	2,300
Trips	14,000	16,100
Senior Program	1,000	1,150
Fitness	3,500	4,025
Open Gym	1,000	1,150
Special Events	7,500	8,625
Pumpkinfest	5,500	6,325
Family Picnic	0	0
Birthday Parties	1,000	1,150
	<b>302,500</b>	<b>347,875</b>

<b>Total Program Department</b>	<b>559,300</b>	<b>643,195</b>
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**Golf**

**Personnel & Personnel Benefits**

Salary-Full Time	28,000	32,200
Salary-Temporary/Seasonal	53,000	60,950
<b>Salaries</b>	<b>81,000</b>	<b>93,150</b>

Health Insurance	6,500	7,475
Dental Insurance	300	345
Vision Insurance	100	115
Life Insurance	100	115
Other Employee Insurance Benefits	25	29
<b>Personnel Benefits</b>	<b>7,025</b>	<b>8,079</b>



Grayslake Community Park District  
BUDGET and APPROPRIATION ORDINANCE

EXHIBIT A

<b>Salaries &amp; Benefits</b>	<b>88,025</b>	<b>101,229</b>
<u><b>Contractual</b></u>		
Professional Services	2,000	2,300
Dues & Subscriptions	260	299
Training & Conferences	100	115
Advertisements & Publications	750	863
Printing Services	500	575
IT Supplies	500	575
Permit & License Fees	1,800	2,070
Utilities-Telephone	3,000	3,450
Utilities-Gas	800	920
Utilities-Electricity	5,200	5,980
Utilities-Rubbish Removal	350	403
Utilities-Water & Sewer	500	575
Building Maintenance & Repairs	3,500	4,025
Irrigation Maintenance & Repairs	3,000	3,450
Equipment Maintenance Repair	1,000	1,150
	<b>23,260</b>	<b>26,749</b>
 <u><b>Commodities</b></u>		
Equipment/Tools/Computer Supplies	2,000	2,300
Landscape/Turf Supplies	11,000	12,650
Office Supplies	300	345
Resale Merchandise	4,500	5,175
Resale Food & Beverage	4,000	4,600
Safety & First Aid Supplies	100	115
Building & Building Improvements	2,500	2,875
	<b>24,400</b>	<b>28,060</b>
 <b>Total Golf Department</b>	<b>135,685</b>	<b>156,038</b>
 <b>Total Recreation Fund</b>	<b>1,859,040</b>	<b>2,137,896</b>
 <u><b>Special Recreation for the Handicapped Fund</b></u>		
<u><b>Personnel &amp; Personnel Benefits</b></u>		
Salary Allocations	25,000	28,750
	<b>25,000</b>	<b>28,750</b>
 <u><b>Contractual</b></u>		
Dues & Subscriptions	98,877	113,709
Portable Facilities	10,000	11,500
	<b>108,877</b>	<b>125,209</b>
 <u><b>Capital Outlay</b></u>		
Special Projects	99,000	113,850
	<b>99,000</b>	<b>113,850</b>

Grayslake Community Park District  
BUDGET and APPROPRIATION ORDINANCE

EXHIBIT A

<b>Total Special Recreation for the Handicapped Fd</b>	<b>232,877</b>	<b>267,809</b>
<b><u>Debt Service Fund</u></b>		
<b><u>Debt Service</u></b>		
2014A Bond Principal	85,000	97,750
2014A Bond Interest	111,144	127,815
2014B Bond Principal	260,000	299,000
2014B Bond Interest	61,844	71,120
Bond Agent Fees	1,000	1,150
	<b>518,988</b>	<b>596,836</b>
<b>Total Debt Service Fund</b>	<b>518,988</b>	<b>596,836</b>
<b><u>Capital Outlay</u></b>		
Professional Services	10,000	11,500
Equipment/Machinery/Computer	13,000	14,950
Special Projects	222,600	255,990
	<b>245,600</b>	<b>282,440</b>
<b>Total Capital Projects Fund</b>	<b>245,600</b>	<b>282,440</b>
<b><u>Public Liability Fund</u></b>		
<b><u>Personnel &amp; Personnel Benefits</u></b>		
Risk Manager Salary Allocation	10,000	11,500
Safety Coordinator Salary Allocation	6,900	7,935
Total Salaries	<b>16,900</b>	<b>19,435</b>
<b><u>Contractual</u></b>		
Legal Services	0	
Background Checks	6,000	6,900
General Liability Insurance	11,650	13,398
Workers' Comp Insurance	27,242	31,328
Property Insurance	27,611	31,752
Employment Practice Surety	4,037	4,643
Pollution Liability Insurance	728	837
Safety Incentives	500	575
Security & Safety	11,360	13,064
	<b>89,128</b>	<b>102,497</b>
<b><u>Commodities</u></b>		
Safety & First Aid Supplies	6,000	6,900
	<b>6,000</b>	<b>6,900</b>
		0
<b>Total Public Liability Fund</b>	<b>112,028</b>	<b>128,832</b>
<b>Audit Fund</b>		
<b><u>Contractual</u></b>		

Grayslake Community Park District  
BUDGET and APPROPRIATION ORDINANCE  
**EXHIBIT A**

Audit	8,000	9,200
Professional Services	0	0
Software Maintenance	0	0
	<b>8,000</b>	<b>9,200</b>
<b>Total Audit Fund</b>	<b>8,000</b>	<b>9,200</b>
<b><u>IMRF Fund</u></b>		
<b><u>Personnel &amp; Personnel Benefits</u></b>		
IMRF Employer Contribution	110,000	126,500
Personnel Benefits	<b>110,000</b>	<b>126,500</b>
<b>Total IMRF Fund</b>	<b>110,000</b>	<b>126,500</b>
<b><u>Social Security Fund</u></b>		
<b><u>Personnel &amp; Personnel Benefits</u></b>		
FICA Employer Contribution	92,000	105,800
Medicare Employer Contribution	22,000	25,300
Personnel Benefits	<b>114,000</b>	<b>131,100</b>
<b>Total Social Security Fund</b>	<b>114,000</b>	<b>131,100</b>
<b><u>Paving &amp; Lighting Fund</u></b>		
<b><u>Contractual</u></b>		
Utilities-Electricity	1,000	1,150
Special Projects	31,640	36,386
	<b>32,640</b>	<b>37,536</b>
<b>Total Paving &amp; Lighting Fund</b>	<b>32,640</b>	<b>37,536</b>
<b><u>Natural History Fund</u></b>		
<b><u>Contractual</u></b>		
Salary Allocations	5,000	5,750
	<b>5,000</b>	<b>5,750</b>
<b><u>Contractual</u></b>		
Professional Services	18,200	20,930
	<b>18,200</b>	<b>20,930</b>
<b>Total Natural History Fund</b>	<b>23,200</b>	<b>26,680</b>

Grayslake Community Park District  
BUDGET and APPROPRIATION ORDINANCE  
EXHIBIT A

<u>Summary Of Expenses</u>	<b>Budget</b>	<b>Appropriation</b>
Corporate Fund	1,151,025	1,323,679
Recreation Fund	1,859,040	2,137,896
Special Recreation for the Handicapped Fund	232,877	267,809
Debt Service Fund	518,988	596,836
Capital Projects Fund	245,600	282,440
Public Liability Fund	112,028	128,832
Audit Fund	8,000	9,200
IMRF Fund	110,000	126,500
Social Security Fund	114,000	131,100
Paving & Lighting Fund	32,640	37,536
Natural History Fund	23,200	26,680
<b>Total Summary of Expenses</b>	<b>\$ 4,407,398</b>	<b>5,068,507</b>