

**ORDINANCE NO. O2021-01
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, 2021
AND ENDING ON THE 31ST DAY OF MAY, 2022**

**BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS 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 19th of May, 2021 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, 2021 and ending May 31, 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 the 1st day of June 2021 and ending on the 31st day of May 2022:

****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, 2021 and ending May 31, 2022 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended May 31, 2022 and prior years are hereby specifically reappropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation in accordance, in making this appropriation in accordance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
\$ 2,167,226;

- (b) An estimate of the cash expected to be received during the fiscal year from all sources (including "E" below) is \$ 4,543,929;
- (c) the estimated expenditures contemplated for the fiscal year are \$ 4,516,529;
- (d) the estimated cash expected to be on hand at the end of the fiscal year is \$ 2,194,627;
- (e) the estimated amount of taxes to be received by the Grayslake Park District during the fiscal year is \$ 3,084,254.

SECTION FOUR: 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 FIVE: 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 SIX: This ordinance shall be in full force and effect immediately upon its passage.

ADOPTED THIS __19__ day of __May__ 2021, pursuant to a roll call vote as follows:

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

NAYS: *None*

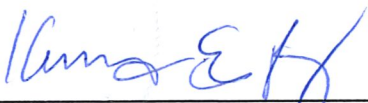
ABSENT: *Lashbrook, Toth*

ABSTAIN: *None*

PASS: *None*

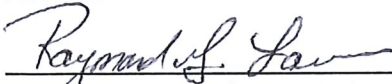
(SEAL)

BY:



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

ATTEST:



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

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, 2021 and ending May 31, 2022 as adopted at the Board Meeting of the Board of Commissioners held on the __19th__ day of __May__ 2021.

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

CERTIFICATION OF ESTIMATE OF REVENUES
FISCAL YEAR 2020-2021

I, Carl Deal, 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, 2021 and ending on May 31, 2022 are estimated to be as follows:

Estimate of Revenue

General Fund

Taxes	1,157,477
Investment Income	5,000
Miscellaneous	18,000
Transfer in from General Reserves	17,000
	<hr/>
	1,197,477

Recreation Fund

Taxes	850,226
Programs & Facility Rental	914,000
Golf Program	108,500
Transfer in from Rec Fund Reserves	
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	1,872,726

Special Rec for the Handicapped Fund

Taxes	209,899
Transfer in from Spec Rec Fund Reserves	
	<hr/>
	209,899

Debt Service Fund

Taxes	538,666
Transfer in from Debt Fund Reserves	15,000
	<hr/>
	553,666

Capital Projects Fund

Grants & Donations	10,000
Transfer in from Fund Reserves	307,750
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	317,750

Public Liability Fund

Taxes	108,179
Miscellaneous Revenue	1,000
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	109,179

Audit Fund

Taxes	11,088
	<hr/>
	11,088

IMRF Fund

Taxes	116,613
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	116,613

Social Security Fund

Taxes	77,377
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Transfer in from General Fund	33,000
	110,377
Paving & Lighting Fund	
Taxes	29,728
Transfer in from Paving & Light Fund Reserves	
	29,728
Natural History Fund	
Taxes	-
Transfer in from Natural History Fund Reserves	15,425
	15,425
Total Estimated Revenue	4,543,929

IN WITNESS WHEREOF, I hereunto affix my official signature of said Grayslake Community Park District,

Illinois, this 19th day of May, 2021.



Treasurer and Chief Fiscal Officer
Grayslake Community Park District

Grayslake Community Park District
BUDGET and APPROPRIATION ORDINANCE
EXHIBIT A
For Fiscal Year Ending May 31, 2022

	<u>Budget</u>	<u>Appropriation</u>
<u>GENERAL FUND</u>		
Administration		
<u>Personnel & Personnel Benefits</u>		
Salary-Full Time	185,000	212,750
Salary-Part Time	38,000	43,700
Salary-Temporary/Seasonal	2,500	2,875
Salaries Admin	225,500	259,325
Health Insurance	56,000	64,400
Dental Insurance	2,600	2,990
Vision Insurance	900	1,035
Life Insurance	550	633
Other Employee Insurance Benefits	100	115
HRA Exposure	8,500	9,775
Employee Wellness	750	863
Personnel Benefits Admin	69,400	79,810
Salaries & Benefits Admin	294,900	339,135
<u>Contractual</u>		
Professional Services	20,500	23,575
Legal Services	12,000	13,800
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	11,800	13,570
Advertisements & Publications	500	575
Printing Services	500	575
Fireworks Display	8,750	10,063
Utilities-Telephone	4,000	4,600
Utilities-Gas	3,800	4,370
Utilities-Electricity	5,400	6,210
Utilities-Rubbish Removal	900	1,035
Utilities-Water & Sewer	750	863
	90,400	103,960
<u>Commodities</u>		
District Clothing & Apparel	500	575
Office Supplies	2,500	2,875
Emergency Repairs/Replace	10,000	11,500

Grayslake Community Park District
BUDGET and APPROPRIATION ORDINANCE
EXHIBIT A
For Fiscal Year Ending May 31, 2022

Postage	1,200	1,380
	<u>14,200</u>	<u>16,330</u>

Other Charges

Miscellaneous Expense	4,000	4,600
Miscellaneous Transfer Out to Social Sec Fund	33,000	37,950
	<u>37,000</u>	<u>42,550</u>

Capital Outlay

Furniture & Fixtures	2,000	2,300
	<u>2,000</u>	<u>2,300</u>

Debt Service

Installment Payments	2,600	2,990
	<u>2,600</u>	<u>2,990</u>

Total Administrative Department	<u>441,100</u>	<u>507,265</u>
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Information Technology

Contractual

IT Consulting	20,000	23,000
Software Maintenance	10,000	11,500
Equipment Maintenance/Service	2,600	2,990
	<u>32,600</u>	<u>37,490</u>

Commodities

IT Hardware	2,000	2,300
IT Software	500	575
IT Supplies	200	230
	<u>2,700</u>	<u>3,105</u>

Total Information Technology Department	<u>35,300</u>	<u>40,595</u>
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Maintenance Gen

Personnel & Personnel Benefits

Salary-Full Time	192,000	220,800
Salary-Temporary/Seasonal	52,000	59,800
Overtime	25,000	28,750
Salaries Maintenance Gen	<u>269,000</u>	<u>309,350</u>

Health Insurance	56,000	64,400
Dental Insurance	2,900	3,335
Vision Insurance	1,050	1,208

Grayslake Community Park District
BUDGET and APPROPRIATION ORDINANCE
EXHIBIT A
For Fiscal Year Ending May 31, 2022

Life Insurance	550	633
Other Employee Insurance Benefits	135	155
Personnel Benefits Maintenance Gen	60,635	69,730
 Salaries & Benefits Maintenance Gen	 329,635	 379,080

Contractual

Professional Services	33,250	38,238
Mileage & Transportation Reimbursements	250	288
Dues & Subscriptions	715	822
Training & Conferences Maintenance	1,000	1,150
Equipment Rental	5,000	5,750
Permit & License Fees	1,500	1,725
Utilities-Telephone	5,500	6,325
Utilities-Gas	1,600	1,840
Utilities-Electricity	19,000	21,850
Utilities-Rubbish Removal	5,400	6,210
Utilities-Water & Sewer	11,000	12,650
Building Maintenance & Repairs	30,300	34,845
Vehicles Maintenance & Repairs	18,000	20,700
Vandalism Maintenance & Repairs	1,000	1,150
Playground Maintenance & Repairs	30,800	35,420
Field Maintenance & Repairs	17,500	20,125
Irrigation Maintenance & Repairs	12,000	13,800
Equipment Maintenance & Repairs	25,000	28,750
Pump-Outs	11,750	13,513
Fence Repairs & Maintenance	9,000	10,350
Splash Pad Maintenance & Repairs	6,250	7,188
Lake Pond Treatments	18,000	20,700
Wetland Maintenance	8,000	9,200
	271,815	312,587

Commodities

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

Grayslake Community Park District
BUDGET and APPROPRIATION ORDINANCE
EXHIBIT A
For Fiscal Year Ending May 31, 2022

Office Supplies	550	633
	<u>97,500</u>	<u>112,125</u>
<u>Other Charges</u>		
Miscellaneous Expense	5,000	5,750
	<u>5,000</u>	<u>5,750</u>
<u>Capital Outlay</u>		
Installment Payments	13,140	15,111
	<u>13,140</u>	<u>15,111</u>
Misc. Improvements/Repairs	3,000	3,450
	<u>3,000</u>	<u>3,450</u>
Total Maintenance Department Gen	<u>720,090</u>	<u>828,104</u>
Total General Fund	<u>1,196,490</u>	<u>1,375,964</u>

RECREATION FUND

Administration

Personnel & Personnel Benefits

Salary-Full Time	375,000	431,250
Salary-Part Time	38,000	43,700
Salary-Temporary/Seasonal	15,000	17,250
Salaries Admin Rec	<u>428,000</u>	<u>492,200</u>

Health Insurance	120,000	138,000
Dental Insurance	6,600	7,590
Vision Insurance	2,600	2,990
Life Insurance	1,100	1,265
Other Employee Insurance Benefits	275	316
HRA Exposure	8,500	9,775
Employee Wellness	750	863
Personnel Benefits Admin Rec	<u>139,825</u>	<u>160,799</u>

Salaries & Benefits Admin Rec

567,825 652,999

Contractual

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	5,550	6,383

Grayslake Community Park District
BUDGET and APPROPRIATION ORDINANCE
EXHIBIT A
For Fiscal Year Ending May 31, 2022

Training & Conferences	15,550	17,883
Printing Services	20,000	23,000
Portable Facilities	9,000	10,350
Equipment Rental	500	575
Bank & Credit Card Charges	27,000	31,050
Permit & License Fees	1,500	1,725
Utilities-Telephone	8,500	9,775
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
	125,800	144,670
<u>Commodities</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	6,000	6,900
Postage	8,000	9,200
Resale Food & Beverage	3,000	3,450
	22,600	25,990
<u>Other Charges</u>		
Emergency Repairs/Replace	10,000	11,500
Miscellaneous Expense	1,000	1,150
	11,000	12,650
<u>Capital Outlay</u>		
Furniture & Fixtures	4,000	4,600
	4,000	4,600
<u>Debt Service</u>		
Installment Payments	2,600	2,990
	2,600	2,990
Total Administrative Department Rec	733,825	843,899
<u>Information Technology</u>		
<u>Contractual</u>		
IT Consulting	20,000	23,000
Software Maintenance	10,000	11,500
Equipment Maintenance/Service	3,000	3,450

Grayslake Community Park District
BUDGET and APPROPRIATION ORDINANCE
EXHIBIT A
For Fiscal Year Ending May 31, 2022

	33,000	37,950
<u>Commodities</u>		
IT Hardware	3,000	3,450
IT Software	4,500	5,175
	<u>7,500</u>	<u>8,625</u>
Total Information Technology	<u>40,500</u>	<u>46,575</u>
Maintenance Rec		
<u>Personnel & Personnel Benefits</u>		
Salary-Full Time	181,000	208,150
Salary-Temporary/Seasonal	52,000	59,800
Salary-Rangers	22,000	25,300
Salaries Total Maintenance Rec	<u>255,000</u>	<u>293,250</u>
Health Insurance	56,000	64,400
Dental Insurance	2,900	3,335
Vision Insurance	1,100	1,265
Life Insurance	550	633
Other Employee Insurance Benefits	160	184
Personnel Benefits Maintenance Rec	<u>60,710</u>	<u>69,817</u>
Salaries & Benefits Maintenance Rec	<u>315,710</u>	<u>363,067</u>
<u>Commodities/ Capt. Outlay</u>		
Building Maintenance & Repairs	4,500	5,175
Building Maintenance Supplies	2,500	2,875
Building Improvements & Repair	5,000	5,750
Installment Payments	13,140	15,111
	<u>25,140</u>	<u>28,911</u>
Total Maintenance Department Rec	<u>340,850</u>	<u>391,978</u>
Program:		
<u>Personnel & Personnel Benefits</u>		
Salary-Early Childhood	6,500	7,475
Salary-Preschool	114,000	131,100
Salary-Parent & Tot	1,500	1,725
Concession	5,000	5,750
Salary-Preschool Camp	10,000	11,500
Salary-Day Camp	60,000	69,000

Grayslake Community Park District
BUDGET and APPROPRIATION ORDINANCE
EXHIBIT A
For Fiscal Year Ending May 31, 2022

Salary-Dance	42,000	48,300
Salary-Teen Program	500	575
Salary-Golf	3,000	3,450
Salary-Youth Soccer	3,000	3,450
Salary-Youth Basketball	6,000	6,900
Salary-Youth Sports	7,000	8,050
Salary-Flag Football	1,000	1,150
Salary-Travel Basketball	2,500	2,875
Salary-T-Ball	2,000	2,300
Salary-In-House Girls' Softball	1,800	2,070
Salary-Girl's Travel Softball	1,500	1,725
Salary-Youth Program	1,000	1,150
Salary-Volleyball League	2,000	2,300
Salary-Softball Tournament	2,000	2,300
Salary-Adult Sports	1,000	1,150
Salary-Adult Program	500	575
Salary-Trips	1,000	1,150
Salary-Senior Program	500	575
Salary-Fitness	5,000	5,750
Salary-Open Gym	4,000	4,600
Salary-Special Events	6,000	6,900
Salary-Pumpkinfest	1,500	1,725
Salary-Family Picnic	1,000	1,150
Salary-Birthday Parties	1,000	1,150
	293,800	337,870

Program Expenses

Early Childhood	8,000	9,200
Preschool	10,500	12,075
Parent & Tot	5,000	5,750
Preschool Camp	1,000	1,150
Day Camp	9,000	10,350
Dance	20,000	23,000
Gymnastics	5,000	5,750
Teen Program	500	575
Golf	5,000	5,750
Martial Arts	23,000	26,450
Youth Soccer	8,000	9,200
Youth Basketball	25,000	28,750
Youth Sports	17,000	19,550

Grayslake Community Park District
BUDGET and APPROPRIATION ORDINANCE
EXHIBIT A
For Fiscal Year Ending May 31, 2022

Flag Football	1,000	1,150
Travel Basketball	35,000	40,250
T-Ball	9,000	10,350
In-House Girls' Softball	6,500	7,475
Travel Softball	45,000	51,750
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	1,500	1,725
Trips	4,000	4,600
Senior Program	1,500	1,725
Fitness	3,000	3,450
Open Gym	500	575
Special Events	13,000	14,950
Pumpkinfest	5,500	6,325
Family Picnic	22,000	25,300
Birthday Parties	1,000	1,150
	319,500	367,425
Total Program Department	613,300	705,295
Golf:		
<u>Personnel & Personnel Benefits</u>		
Salary-Full Time	28,000	32,200
Salary-Temporary/Seasonal	53,000	60,950
Salaries Golf	81,000	93,150
Health Insurance	6,500	7,475
Dental Insurance	310	357
Vision Insurance	110	127
Life Insurance	100	115
Other Employee Insurance Benefits	25	29
Personnel Benefits Golf	7,045	8,102
Salaries & Benefits Golf	88,045	101,252
<u>Contractual</u>		
Professional Services	2,000	2,300

Grayslake Community Park District
BUDGET and APPROPRIATION ORDINANCE
EXHIBIT A
For Fiscal Year Ending May 31, 2022

Dues & Subscriptions	260	299
Training & Conferences	100	115
Advertisements & Publications	750	863
Printing Services	500	575
IT	500	575
Permit & License Fees	1,800	2,070
Utilities-Telephone	3,000	3,450
Utilities-Gas	900	1,035
Utilities-Electricity	5,200	5,980
Utilities-Rubbish Removal	350	403
Utilities-Water & Sewer	500	575
Building Maintenance & Repairs	3,000	3,450
Irrigation Maintenance & Repairs	5,000	5,750
Equipment Maintenance Repair	1,000	1,150
	24,860	28,589

Commodities

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
	24,400	28,060

Total Golf Department	137,305	157,901
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Total Recreation Fund	1,865,780	2,145,647
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SPECIAL RECREATION

Personnel & Personnel Benefits

Salary Allocations Spec Rec	25,000	28,750
	25,000	28,750

Contractual

Dues & Subscriptions	98,877	113,709
Portable Facilities	10,000	11,500
	108,877	125,209

Capital Outlay

Special Projects	73,000	83,950
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Grayslake Community Park District
BUDGET and APPROPRIATION ORDINANCE
EXHIBIT A
For Fiscal Year Ending May 31, 2022

	73,000	83,950
Total Special Recreation for the Handicapped Fd	206,877	237,909
<u>DEBT SERVICE FUND</u>		
<u>Debt Service</u>		
2014A Bond Principal	90,000	103,500
2014A Bond Interest	108,594	124,883
2014B Bond Principal	300,000	345,000
2014B Bond Interest	54,044	62,150
Bond Agent Fees	1,000	1,150
	553,638	636,683
Total Debt Service Fund	553,638	636,683
<u>Capital Outlay</u>		
Professional Services	10,000	11,500
Equipment/Machinery/Computer	70,000	80,500
Special Projects	237,750	273,413
	317,750	365,413
Total Capital Projects Fund	317,750	365,413
<u>PUBLIC LIABILITY FUND</u>		
<u>Personnel & Personnel Benefits</u>		
Risk Manager Salary Allocation	10,000	11,500
Safety Coordinator Salary Allocation	6,900	7,935
Total Salaries	16,900	19,435
<u>Contractual</u>		
Background Checks	5,000	5,750
General Liability Insurance	10,783	12,400
Workers' Comp Insurance	26,303	30,248
Property Insurance	23,146	26,618
Employment Practice Surety	3,621	4,164
Pollution Liability Insurance	656	754
Safety Incentives	500	575
Security & Safety	12,560	14,444
	82,569	94,954
<u>Commodities</u>		
Safety & First Aid Supplies	6,300	7,245

Grayslake Community Park District
BUDGET and APPROPRIATION ORDINANCE
EXHIBIT A
For Fiscal Year Ending May 31, 2022

	6,300	7,245
Total Public Liability Fund	105,769	121,634
Audit Fund		
<u>Personnel & Personnel Benefits</u>		
<u>Contractual</u>		
Audit	8,000	9,200
Total Audit Fund	8,000	9,200
<u>IMRF FUND</u>		
<u>Personnel & Personnel Benefits</u>		
IMRF Employer Contribution	110,000	126,500
Personnel Benefits	110,000	126,500
Total IMRF Fund	110,000	126,500
<u>SOCIAL SECURITY FUND</u>		
<u>Personnel & Personnel Benefits</u>		
FICA Employer Contribution	90,000	103,500
Medicare Employer Contribution	20,000	23,000
Personnel Benefits	110,000	126,500
Total Social Security Fund	110,000	126,500
<u>PAVING & LIGHTING FUND</u>		
<u>Contractual</u>		
Special Projects	26,800	30,820
	26,800	30,820
Total Paving & Lighting Fund	26,800	30,820
<u>NATURAL HISORTY FUND</u>		
<u>Contractual</u>		
Professional Services	15,425	17,739
	15,425	17,739
Total Natural History Fund	15,425	17,739

Grayslake Community Park District
BUDGET and APPROPRIATION ORDINANCE
EXHIBIT A
For Fiscal Year Ending May 31, 2022

<u>Summary Of Expenses</u>	Budget	Appropriation
General Fund	1,196,490	1,375,964
Recreation Fund	1,865,780	2,145,647
Special Recreation for the Handicapped Fund	206,877	237,909
Debt Service Fund	553,638	636,683
Capital Projects Fund	317,750	365,413
Public Liability Fund	105,769	121,634
Audit Fund	8,000	9,200
IMRF Fund	110,000	126,500
Social Security Fund	110,000	126,500
Paving & Lighting Fund	26,800	30,820
Natural History Fund	15,425	17,739
Total Summary of Expenses	4,516,529	5,194,008