ORDINANCE NO. O2022-02
BUDGET AND APPROPRATION 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, 2022 AND ENDING ON THE 31ST DAY OF MAY, 2023

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 18th day of May, 2022 at 6:45pm 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, 2022 and ending May 31, 2023 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 2022 and ending on the 31st day of May 2023:

****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, 2022 and ending May 31, 2023 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended May 31, 2023 and prior years are hereby specifically reappropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation in accordance, in making this appropriation in accordance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 **$ 2,179,544;**

(b) An estimate of the cash expected to be received during the fiscal year from all sources (including "E" below) is **$ 7,108,360;**

(c) the estimated expenditures contemplated for the fiscal year are **$ 7,088,766;**

(d) the estimated cash expected to be on hand at the end of the fiscal year is **$ 2,199,138;**

(e) the estimated amount of taxes to be received by the Grayslake Community Park District during the fiscal year is **$ 3,150,264.**

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 _18th_ day of __MAY_ 2022, pursuant to a roll call vote as follows:

AYES: Rodas, Kennedy, Lashbrook, Deal, Toth, Ryan

NAYS: —

ABSENT: Larson

ABSTAIN: —

PASS: —

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, Ray Larsen, 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, 2022 and ending May 31, 2023 as adopted at the Board Meeting of the Board of Commissioners held on the __18th___ day of __May__ 2022.

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 S. Larsen

Secretary,
Board of Park Commissioners
Grayslake Community Park District

CERTIFICATION OF ESTIMATE OF REVENUES

FISCAL YEAR 2022-2023

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, 2022 and ending on May 31, 2023 are estimated to be as follows:

Estimate of Revenue

General Fund	
Taxes	1,204,575
Investment Income	18,000
Miscellaneous	23,500
	1,246,075
Recreation Fund	
Taxes	860,783
Programs & Facility Rental	1,271,000
Golf Program	114,000
	2,245,783
Special Rec for the Handicapped Fund	
Taxes	220,377
Grants & Fundraising	25,000
Transfer in from Spec Rec Fund Reserves	51,000
	296,377
Debt Service Fund	
Taxes	534,548
Transfer in from Debt Fund Reserves	18,000
	552,548
Capital Projects Fund	
Transfer in from Rec Fund	200,000
Grants & Donations	10,000
Loan Proceeds	1,900,000
Transfer in from Fund Reserves	240,000
	2,350,000
Public Liability Fund	
Taxes	109,861
Miscellaneous Revenue	1,000
Transfer in from Fund Reserves	7,000
	117,861
Audit Fund	
Taxes	11,258
Transfer in from Fund Reserves	4,300
	15,558
IMRF Fund	
Taxes	118,424
Transfer in from Fund Reserves	12,000
	130,424

Social Security Fund	
Taxes	81,240
Transfer in from Rec Fund	40,000
	121,240
Paving & Lighting Fund	
Taxes	30,194
	30,194
Natural History Fund	
Transfer in from Natural History Fund Reserves	2,300
	2,300
Total Estimated Revenue	**7,108,360**

IN WITNESS WHEREOF, I hereunto affix my official signature of said Grayslake Community Park District, Illinois, this _18th_ day of _May__ 2022.

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, 2023

	Budget	Appropriation
GENERAL FUND		
Administrative		
Personnel & Personnel Benefits		
Salary-Full Time	195,000	224,250
Salary-Part Time	42,000	48,300
Salary-Temporary/Seasonal	2,500	2,875
Salaries Administrative	**239,500**	**275,425**
Health Insurance	58,000	66,700
Dental Insurance	2,700	3,105
Vision Insurance	1,000	1,150
Life Insurance	550	633
Other Employee Insurance Benefits	100	115
HRA Exposure	6,000	6,900
Employee Wellness	700	805
Personnel Benefits Administrative	**69,050**	**79,408**
Salaries & Benefits Administrative	**308,550**	**354,833**
Contractual		
Professional Services	16,500	18,975
Legal Services	10,000	11,500
Public Relations/Legislative	3,000	3,450
Staff & Volunteer Recognition	3,000	3,450
Mileage & Transportation Reimbursements	6,500	7,475
Dues & Subscriptions	8,000	9,200
Training & Conferences	16,100	18,515
Advertisements & Publications	500	575
Printing Services	500	575
Fireworks Display	20,125	23,144
Utilities-Telephone	4,000	4,600
Utilities-Gas	4,500	5,175
Utilities-Electricity	5,400	6,210
Utilities-Rubbish Removal	900	1,035
Utilities-Water & Sewer	750	863
	99,775	**114,741**

Grayslake Community Park District
BUDGET and APPROPRIATION ORDINANCE
EXHIBIT A
For Fiscal Year Ending May 31, 2023

Commodities		
District Clothing & Apparel	500	575
Office Supplies	2,500	2,875
Emergency Repairs/Replace	10,000	11,500
Postage	1,000	1,150
	14,000	**16,100**
Other Charges		
Miscellaneous Expense	2,000	2,300
	2,000	**2,300**
Capital Outlay		
Furniture & Fixtures	1,000	1,150
	1,000	**1,150**
Debt Service		
Installment Payments	2,300	2,645
	2,300	2,645
Total Administrative Department	**427,625**	**491,769**
Information Technology		
Contractual		
IT Consulting	20,000	23,000
Software Maintenance	10,000	11,500
Equipment Maintenance/Service	2,000	2,300
	32,000	**36,800**
Commodities		
IT Hardware	7,000	8,050
IT Software	500	575
IT Supplies	200	230
	7,700	**8,855**
Total Information Technology Department	**39,700**	**45,655**
Maintenance		
Personnel & Personnel Benefits		
Salary-Full Time	205,000	235,750
Salary-Temporary/Seasonal	55,500	63,825

Grayslake Community Park District
BUDGET and APPROPRIATION ORDINANCE
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For Fiscal Year Ending May 31, 2023

Overtime	25,000	28,750
Salaries Maintenance	**285,500**	**328,325**
Health Insurance	63,000	72,450
Dental Insurance	3,100	3,565
Vision Insurance	1,100	1,265
Life Insurance	650	748
Other Employee Insurance Benefits	150	173
Personnel Benefits Maintenance	**68,000**	**78,200**
Salaries & Benefits Maintenance	**353,500**	**406,525**
Contractual		
Professional Services	31,750	36,513
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	2,000	2,300
Utilities-Electricity	21,000	24,150
Utilities-Rubbish Removal	6,000	6,900
Utilities-Water & Sewer	18,000	20,700
Building Maintenance & Repairs	27,000	31,050
Vehicles Maintenance & Repairs	18,000	20,700
Vandalism Maintenance & Repairs	1,000	1,150
Playground Maintenance & Repairs	35,400	40,710
Field Maintenance & Repairs	17,500	20,125
Irrigation Maintenance & Repairs	27,325	31,424
Equipment Maintenance & Repairs	28,000	32,200
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	12,000	13,800

Grayslake Community Park District
BUDGET and APPROPRIATION ORDINANCE
EXHIBIT A
For Fiscal Year Ending May 31, 2023

	303,940	**349,531**
Commodities		
Fuel	33,000	37,950
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	32,250	37,088
Salt & Salt Supplies	4,500	5,175
Office Supplies	550	633
	94,000	**108,100**
Other Charges		
Miscellaneous Expense	5,000	5,750
	5,000	**5,750**
Capital Outlay		
Installment Payments	7,000	8,050
	7,000	**8,050**
Misc. Improvements/Repairs	11,300	12,995
	11,300	**12,995**
Total Maintenance Department	**774,740**	**890,951**
Total General Fund	**1,242,065**	**1,428,375**
RECREATION FUND		
Administrative		
Personnel & Personnel Benefits		
Salary-Full Time	395,000	454,250
Salary-Part Time	42,000	48,300
Salary-Temporary/Seasonal	5,200	5,980
Salaries Administrative	**442,200**	**508,530**
Health Insurance	120,000	138,000
Dental Insurance	6,300	7,245
Vision Insurance	2,600	2,990

Grayslake Community Park District
BUDGET and APPROPRIATION ORDINANCE
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Life Insurance	1,200	1,380
Other Employee Insurance Benefits	275	316
HRA Exposure	6,000	6,900
Employee Wellness	700	805
Personnel Benefits	**137,075**	**157,636**
Salaries & Benefits Rec	**579,275**	**666,166**
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
Training & Conferences	17,250	19,838
Printing Services	9,000	10,350
Portable Facilities	6,000	6,900
Equipment Rental	500	575
Bank & Credit Card Charges	25,000	28,750
Permit & License Fees	1,300	1,495
Utilities-Telephone	10,000	11,500
Utilities-Gas	6,000	6,900
Utilities-Electricity	6,800	7,820
Utilities-Rubbish Removal	900	1,035
Utilities-Water & Sewer	1,100	1,265
Equipment Maintenance & Repairs	500	575
	114,400	**131,560**
Commodities		
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	3,000	3,450
Resale Food & Beverage	5,000	5,750
	19,600	**22,540**
Other Charges		

Grayslake Community Park District
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Emergency Repairs/Replace	10,000	11,500
Miscellaneous Expense	1,000	1,150
	11,000	**12,650**
Debt Service		
Installment Payments	2,300	2,645
Transfer out to other funds	240,000	276,000
	242,300	**278,645**
Total Administrative Department	**966,575**	**1,111,561**
Information Technology		
Contractual		
IT Consulting	20,000	23,000
Software Maintenance	10,000	11,500
Equipment Maintenance/Service	2,000	2,300
	32,000	**36,800**
Commodities		
IT Hardware	7,500	8,625
IT Software	3,000	3,450
	10,500	**12,075**
Total Information Technology	**42,500**	**48,875**
Maintenance		
Personnel & Personnel Benefits		
Salary-Full Time	195,000	224,250
Salary-Temporary/Seasonal	55,500	63,825
Salary-Rangers	25,000	28,750
Salaries Maintenance	**275,500**	**316,825**
Health Insurance	62,000	71,300
Dental Insurance	3,100	3,565
Vision Insurance	1,100	1,265
Life Insurance	500	575
Other Employee Insurance Benefits	150	173
Personnel Benefits Maintenance	**66,850**	**76,878**

Grayslake Community Park District
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EXHIBIT A
For Fiscal Year Ending May 31, 2023

Salaries & Benefits Maintenance	**342,350**	**393,703**
Commodities/ Capt. Outlay		
Building Maintenance & Repairs	4,500	5,175
Building Maintenance Supplies	2,500	2,875
Installment Payments	7,000	8,050
	14,000	**16,100**
Total Maintenance Department	**356,350**	**409,803**
Programs		
Personnel & Personnel Benefits		
Salary-Early Childhood	6,500	7,475
Salary-Preschool	140,000	161,000
Salary-Parent & Tot	2,000	2,300
Salary-Sports Camp	20,000	23,000
Concession	6,500	7,475
Salary-Preschool Camp	10,000	11,500
Salary-Day Camp	50,000	57,500
Salary-Dance	45,000	51,750
Salary-Teen Program	10,000	11,500
Salary-Golf	3,000	3,450
Salary-Youth Soccer	3,000	3,450
Salary-Youth Basketball	7,000	8,050
Salary-Youth Sports	2,000	2,300
Salary-Flag Football	1,000	1,150
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	2,000	2,300
Salary-Softball Tournament	500	575
Salary-Adult Sports	1,500	1,725
Salary-Adult Program	500	575
Salary-Trips	1,500	1,725

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Salary-Senior Program	500	575
Salary-Fitness	5,000	5,750
Salary-Open Gym	4,000	4,600
Salary-Special Events	4,000	4,600
Salary-Pumpkinfest	1,500	1,725
Salary-Family Picnic	1,000	1,150
Salary-Birthday Parties	2,000	2,300
Salaries Programs	**338,800**	**389,620**
Program Expenses		
Early Childhood	4,000	4,600
Preschool	15,000	17,250
Parent & Tot	5,000	5,750
Sports Camp	8,000	9,200
Preschool Camp	3,000	3,450
Day Camp	10,000	11,500
Dance	20,000	23,000
Gymnastics	5,000	5,750
Teen Program	4,000	4,600
Golf	5,000	5,750
Martial Arts	24,000	27,600
Youth Soccer	12,000	13,800
Youth Basketball	25,000	28,750
Youth Sports	25,000	28,750
Flag Football	1,000	1,150
Travel Basketball	40,000	46,000
T-Ball	12,000	13,800
In-House Girls' Softball	10,000	11,500
Travel Softball	65,000	74,750
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	7,000	8,050
Adult Program	2,000	2,300
Trips	8,000	9,200

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Senior Program	2,000	2,300
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
	387,000	**445,050**
Total Program Department	**725,800**	**834,670**
Golf		
Personnel & Personnel Benefits		
Salary-Full Time	30,000	34,500
Salary-Temporary/Seasonal	55,000	63,250
Salaries Golf	**85,000**	**97,750**
Health Insurance	6,300	7,245
Dental Insurance	325	374
Vision Insurance	120	138
Life Insurance	100	115
Other Employee Insurance Benefits	25	29
Personnel Benefits Golf	**6,870**	**7,901**
Salaries & Benefits	**91,870**	**105,651**
Contractual		
Professional Services	2,000	2,300
Dues & Subscriptions	260	299
Training & Conferences	100	115
Advertisements & Publications	750	863
Printing Services	500	575
IT Software Maintenance	500	575
Permit & License Fees	1,800	2,070
Utilities-Telephone	3,000	3,450
Utilities-Gas	1,000	1,150
Utilities-Electricity	5,200	5,980

Utilities-Rubbish Removal	450	518
Utilities-Water & Sewer	500	575
Building Maintenance & Repairs	6,000	6,900
Irrigation Maintenance & Repairs	8,000	9,200
Equipment Maintenance Repair	1,000	1,150
	31,060	**35,719**
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	**147,330**	**169,430**
Total Recreation Fund	**2,238,555**	**2,574,338**
SPECIAL RECREATION FOR THE HANDICAPPED FUND		
Personnel & Personnel Benefits		
Salary Allocations	46,500	53,475
	46,500	**53,475**
Contractual		
Dues & Subscriptions	94,877	109,109
Portable Facilities	10,000	11,500
	104,877	**120,609**
Capital Outlay		
Special Projects	145,000	166,750
	145,000	**166,750**
Total Special Recreation for the Handicapped Fund	**296,377**	**340,834**

Grayslake Community Park District
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DEBT SERVICE FUND		
Debt Service		
2014A Bond Principal	95,000	109,250
2014A Bond Interest	105,894	121,778
2014B Bond Principal	305,000	350,750
2014B Bond Interest	45,044	51,801
Bond Agent Fees	1,000	1,150
	551,938	**634,729**
Total Debt Service Fund	**551,938**	**634,729**
CAPITAL PROJECT FUND		
Professional Services	15,000	17,250
Equipment/Machinery/Computer	108,000	124,200
Special Projects	149,420	171,833
Alleghany Park	25,000	28,750
190 Maintenance Building Renovation	1,900,000	2,185,000
Loan Debt Service	152,428	175,292
	2,349,848	**2,702,325**
Total Capital Projects Fund	**2,349,848**	**2,702,325**
PUBLIC LIABILITY FUND		
Personnel & Personnel Benefits		
Risk Manager Salary Allocation	11,000	12,650
Safety Coordinator Salary Allocation	7,350	8,453
Total Salaries	**18,350**	**21,103**
Contractual		
Background Checks	3,500	4,025
General Liability Insurance	11,785	13,553
Workers' Comp Insurance	24,618	28,311
Property Insurance	24,152	27,775
Employment Practice Surety	4,099	4,714
Pollution Liability Insurance	718	826
Safety Incentives	500	575

Grayslake Community Park District
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Security & Safety	25,960	29,854
	95,333	**109,633**
Commodities		
Safety & First Aid Supplies	4,000	4,600
	4,000	4,600
Total Public Liability Fund	**117,683**	**135,335**
AUDIT FUND		
Contractual		
Audit	13,000	14,950
Professional Services	2,500	2,875
	15,500	**17,825**
Total Audit Fund	**15,500**	**17,825**
IMRF FUND		
Personnel & Personnel Benefits		
IMRF Employer Contribution	130,000	149,500
Personnel Benefits	**130,000**	149,500
Total IMRF Fund	**130,000**	**149,500**
SOCIAL SECURITY FUND		
Personnel & Personnel Benefits		
FICA Employer Contribution	99,000	113,850
Medicare Employer Contribution	22,000	25,300
Personnel Benefits	**121,000**	**139,150**
Total Social Security Fund	**121,000**	**139,150**
PAVING & LIGHTING FUND		
Contractual		
Special Projects	23,500	27,025
	23,500	27,025

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Total Paving & Lighting Fund	**23,500**	**27,025**
NATURAL HISORTY FUND		
Contractual		
Professional Services	2,300	2,645
	2,300	**2,645**
Total Natural History Fund	**2,300**	**2,645**

Summary of Expenses	**Budget**	**Appropriation**
General Fund	1,242,065	1,428,375
Recreation Fund	2,238,555	2,574,338
Special Recreation for the Handicapped Fund	296,377	340,834
Debt Service Fund	551,938	634,729
Capital Projects Fund	2,349,848	2,702,325
Public Liability Fund	117,683	135,335
Audit Fund	15,500	17,825
IMRF Fund	130,000	149,500
Social Security Fund	121,000	139,150
Paving & Lighting Fund	23,500	27,025
Natural History Fund	2,300	2,645
Total Summary of Expenses	**7,088,766**	**8,152,080**