



Lake County

# Tax Extension Department Filing Receipt

Receipt #: 11444

Filing Date: 06/20/2025

PRK\_GRYLK  
GRAYSLAKE COMMUNITY PARK DIST  
240 Commerce Drive  
Grayslake, IL 60030

Ms. Kristin Splitt  
Executive Director  
847-223-7529 Fax: 847-223-6386  
ksplitt@glpd.com  
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: 2026

### Referendum

No Referendum accepted by Tax Extension Department at any time.

### Notes:

Seal



Anthony Vega, Lake County Clerk

Executed by: JANET GAYTAN

District Representative: Kristin Splitt

ORDINANCE NO. O2025-02  
BUDGET AND APPROPRIATION ORDINANCE

RECEIVED

JUN 20 2025

LAKE COUNTY CLERK  
ANTHONY VEGA

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 2025  
AND ENDING ON THE 31ST DAY OF MAY 2026

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 21st day of May 2025 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, 2025 and ending May 31, 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 the 1st day of June 2025 and ending on the 31<sup>st</sup> day of May 2026:

**\*\*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, 2025 and ending May 31, 2026, for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended May 31, 2026, 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 as 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  
**\$ 2,067,985.**

(b) An estimate of the cash expected to be received during the fiscal year from all sources (including "E" below) is **\$ 6,277,443.**

- (c) the estimated expenditures contemplated for the fiscal year are \$ 6,233,288.
- (d) the estimated cash expected to be on hand at the end of the fiscal year is \$ 2,112,140.
- (e) the estimated amount of taxes to be received by the Grayslake Community Park District during the fiscal year is \$ 3,549,243.

**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 this Budget and Appropriation Ordinance is for any reason held invalid, such a 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.

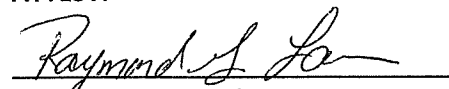
ADOPTED THIS  21st  day of  MAY 2025 , pursuant to a roll call vote as follows:

AYES:  7                       ABSENT:  0   
 NAYS:  0                       ABSTAIN:  0

(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, 2025 and ending May 31, 2026** as adopted at the Board Meeting of the Board of Commissioners held on the 21st day of May 2025.

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

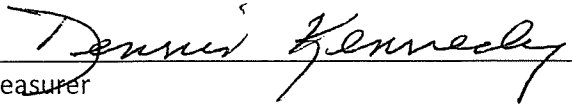
**CERTIFICATION OF ESTIMATE OF REVENUES**

**FISCAL YEAR 2025-2026**

I, Dennis Kennedy, 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, 2025 and ending on May 31, 2026 are estimated to be as follows:

Estimate of Revenue	FY26
<b>General Fund</b>	
Taxes	1,344,261.00
Investment Income	100,000.00
Miscellaneous	33,200.00
	<u>1,477,461.00</u>
<b>Recreation Fund</b>	
Taxes	987,000.65
Program fees & Other Rec Rev	1,602,000.00
Golf Program	136,000.00
	<u>2,725,000.65</u>
<b>Special Rec for the Handicapped Fund</b>	
Taxes	298,572.81
	<u>298,572.81</u>
<b>Debt Service Fund</b>	
Taxes	534,932.47
Transfer in from Debt Fund Reserves	32,000.00
	<u>566,932.47</u>
<b>Capital Projects Fund</b>	
Grants & Donations	95,000.00
Transfer in from Fund Reserves	756,000.00
	<u>851,000.00</u>
<b>Public Liability Fund</b>	
Taxes	118,005.30
Miscellaneous Revenue	1,000.00
	<u>119,005.30</u>
<b>Audit Fund</b>	
Taxes	12,403.67
	<u>12,403.67</u>
<b>IMRF Fund</b>	
Taxes	115,001.80
Transfer in from Fund Reserves	10,000.00
	<u>125,001.80</u>
<b>Social Security Fund</b>	
Taxes	136,058.81
	<u>136,058.81</u>
<b>Paving &amp; Lighting Fund</b>	
Taxes	33,006.10
	<u>33,006.10</u>
<b>Total Estimated Revenue</b>	<u>6,344,442.61</u>

**IN WITNESS WHEREOF**, I hereunto affix my official signature of said Grayslake Community Park District, Illinois, this 21st day of May, 2025.

  
\_\_\_\_\_  
Treasurer  
Grayslake Community Park District

**(SEAL)**

Grayslake Community Park District  
 ORDINANCE NO. O2025-02  
 BUDGET AND APPROPRIATION ORDINANCE For Fiscal Year Ending May 31, 2026  
 EXHIBIT A

	<u>Budget</u>	<u>Appropriation</u>
10 <b><u>GENERAL FUND</u></b>		
10 <b>Administrative</b>		
10 <b><u>Personnel &amp; Personnel Benefits</u></b>		
10 Salary-Full Time	250,000	287,500
10 Salary-Part Time	15,000	17,250
10 Salary-Temporary/Seasonal	2,000	2,300
10 <b>Salaries Administrative</b>	<b>267,000</b>	<b>307,050</b>
10 Health Insurance	76,000	87,400
10 Dental Insurance	2,500	2,875
10 Vision Insurance	1,000	1,150
10 Life Insurance	300	345
10 Other Employee Insurance Benefits	75	86
10 HRA Exposure	6,000	6,900
10 Employee Wellness	500	575
	<b>86,375</b>	<b>99,331</b>
10 <b><u>Salaries &amp; Benefits Administrative</u></b>	<b>353,375</b>	<b>406,381</b>
10 <b><u>Contractual</u></b>		
10 Professional Services	25,000	28,750
10 Legal Services	8,000	9,200
10 Public Relations/Legislative	4,500	5,175
10 Staff & Volunteer Recognition	5,000	5,750
10 Mileage & Transportation Reimbursements	7,300	8,395
10 Dues & Subscriptions	9,000	10,350
10 Training & Conferences	24,850	28,578
10 Advertisements & Publications	400	460
10 Printing Services	400	460
10 Fireworks Display	21,000	24,150
10 Utilities-Telephone	3,000	3,450
10 Utilities-Gas	4,500	5,175
10 Utilities-Electricity	4,000	4,600
10 Utilities-Rubbish Removal	750	863
10 Utilities-Water & Sewer	550	633
	<b>118,250</b>	<b>135,988</b>
10 <b><u>Commodities</u></b>		
10 District Clothing & Apparel	1,000	1,150
10 Office Supplies	2,000	2,300
10 Emergency Repairs/Replace	10,000	11,500
10 Postage	1,000	1,150
	<b>14,000</b>	<b>16,100</b>
10 <b><u>Other Charges</u></b>		
10 Miscellaneous Expense	2,000	2,300
	<b>2,000</b>	<b>2,300</b>
10 <b><u>Capital Outlay</u></b>		
10 Building & Building Improvements	2,500	2,875
10 Furniture & Fixtures	1,000	1,150
	<b>3,500</b>	<b>4,025</b>
10 <b><u>Debt Service</u></b>		

Grayslake Community Park District  
 ORDINANCE NO. O2025-02  
 BUDGET AND APPROPRIATION ORDINANCE For Fiscal Year Ending May 31, 2026  
 EXHIBIT A

	<u>Budget</u>	<u>Appropriation</u>
10 Installment Payments	2,600	2,990
	2,600	2,990
<b>10 Total Administrative Department</b>	<b>493,725</b>	<b>567,784</b>
10 <b>Information Technology</b>		
10 <u>Contractual</u>		
10 IT Consulting	21,500	24,725
10 Software Maintenance	16,000	18,400
10 Equipment Maintenance/Service	1,800	2,070
	39,300	45,195
10 <u>Commodities</u>		
10 IT Hardware	3,500	4,025
10 IT Software	760	874
10 IT Supplies	200	230
	4,460	5,129
<b>10 Total Information Technology Department</b>	<b>43,760</b>	<b>50,324</b>
10 <b>Maintenance</b>		
10 <u>Personnel &amp; Personnel Benefits</u>		
10 Salary-Full Time	255,000	293,250
10 Salary-Temporary/Seasonal	60,000	69,000
10 Overtime	15,000	17,250
10 <b>Salaries Maintenance</b>	<b>330,000</b>	<b>379,500</b>
10 Health Insurance	87,000	100,050
10 Dental Insurance	4,200	4,830
10 Vision Insurance	1,800	2,070
10 Life Insurance	400	460
10 Other Employee Insurance Benefits	140	161
10 <b>Personnel Benefits Maintenance</b>	<b>93,540</b>	<b>107,571</b>
<b>10 Salaries &amp; Benefits Maintenance</b>	<b>423,540</b>	<b>487,071</b>
10 <u>Contractual</u>		
10 Professional Services	45,500	52,325
10 Mileage & Transportation Reimbursements	250	288
10 Dues & Subscriptions	590	679
10 Training & Conferences Maintenance	3,450	3,968
10 Equipment Rental	6,000	6,900
10 Permit & License Fees	1,500	1,725
10 Utilities-Telephone	5,200	5,980
10 Utilities-Gas	3,000	3,450
10 Utilities-Electricity	20,000	23,000
10 Utilities-Rubbish Removal	5,500	6,325
10 Utilities-Water & Sewer	17,500	20,125
10 Building Maintenance & Repairs	25,000	28,750
10 Vehicles Maintenance & Repairs	21,000	24,150
10 Vandalism Maintenance & Repairs	1,000	1,150

Grayslake Community Park District  
 ORDINANCE NO. O2025-02  
 BUDGET AND APPROPRIATION ORDINANCE For Fiscal Year Ending May 31, 2026

EXHIBIT A

	<u>Budget</u>	<u>Appropriation</u>
10 Playground Maintenance & Repairs	19,500	22,425
10 Field Maintenance & Repairs	17,500	20,125
10 Irrigation Maintenance & Repairs	24,500	28,175
10 Equipment Maintenance & Repairs	28,000	32,200
10 HVAC Maintenance & Repairs	27,500	31,625
10 Pump-Outs	16,500	18,975
10 Fence Repairs & Maintenance	7,000	8,050
10 Splash Pad Maintenance & Repairs	8,750	10,063
10 Lake Pond Treatments	29,292	33,686
10 Wetland Maintenance	22,851	26,279
	<b>356,883</b>	<b>410,415</b>
10 <u>Commodities</u>		
10 Fuel	40,500	46,575
10 Uniforms	5,000	5,750
10 Building Maintenance Supplies	10,000	11,500
10 Equipment/Tools/Computer Supplies	9,800	11,270
10 Vehicle Supplies	1,400	1,610
10 Landscape/Turf Supplies	31,500	36,225
10 Salt & Salt Supplies	3,000	3,450
10 Office Supplies	500	575
	<b>101,700</b>	<b>116,955</b>
10 <u>Other Charges</u>		
10 Miscellaneous Expense	4,000	4,600
	<b>4,000</b>	<b>4,600</b>
10 <u>Capital Outlay</u>		
10 Park Improvements & Repairs	42,150	48,473
10 Misc. Improvements/Repairs	3,000	3,450
10 Installment Payments	7,600	8,740
	<b>52,750</b>	<b>60,663</b>
10 <u>Total Maintenance Department</u>	<b>938,873</b>	<b>1,079,704</b>
10 <u>Total General Fund Expenses</u>	<b>1,476,358</b>	<b>1,697,812</b>
11 <u>RECREATION FUND</u>		
11 <u>Administrative</u>		
11 <u>Personnel &amp; Personnel Benefits</u>		
11 Salary-Full Time	490,000	563,500
11 Salary-Part Time	15,000	17,250
11 Salary-Temporary/Seasonal	9,000	10,350
11 <u>Salaries Administrative</u>	<b>514,000</b>	<b>591,100</b>
11 Health Insurance	135,000	155,250
11 Dental Insurance	5,500	6,325
11 Vision Insurance	2,800	3,220
11 Life Insurance	750	863
11 Other Employee Insurance Benefits	190	219
11 HRA Exposure	5,000	5,750
11 Employee Wellness	700	805

Grayslake Community Park District  
 ORDINANCE NO. O2025-02  
 BUDGET AND APPROPRIATION ORDINANCE For Fiscal Year Ending May 31, 2026  
 EXHIBIT A

	<u>Budget</u>	<u>Appropriation</u>
11 Personnel Benefits	149,940	172,431
<b>11 Salaries &amp; Benefits Rec</b>	<b>663,940</b>	<b>763,531</b>
<b>11 <u>Contractual</u></b>		
11 Professional Services	78,200	89,930
11 Public Relations/Legislative	4,000	4,600
11 Staff & Volunteer Recognition	5,000	5,750
11 Mileage & Transportation Reimbursements	12,100	13,915
11 Dues & Subscriptions	5,000	5,750
11 Training & Conferences	18,750	21,563
11 Printing Services	5,000	5,750
11 Portable Facilities	12,000	13,800
11 Equipment Rental	500	575
11 Bank & Credit Card Charges	38,000	43,700
11 Permit & License Fees	300	345
11 Utilities-Telephone	10,000	11,500
11 Utilities-Gas	5,500	6,325
11 Utilities-Electricity	5,500	6,325
11 Utilities-Rubbish Removal	750	863
11 Utilities-Water & Sewer	1,000	1,150
11 Equipment Maintenance & Repairs	500	575
	<b>202,100</b>	<b>232,415</b>
<b>11 <u>Commodities</u></b>		
11 Fuel	3,000	3,450
11 District Clothing & Apparel	2,500	2,875
11 Equipment Tools	200	230
11 Office Supplies	1,500	1,725
11 General Recreation Supplies	7,020	8,073
11 Postage	3,000	3,450
11 Resale Food & Beverage	7,000	8,050
	<b>24,220</b>	<b>27,853</b>
<b>11 <u>Other Charges</u></b>		
11 Emergency Repairs/Replace	10,000	11,500
11 Miscellaneous Expense	2,500	2,875
	<b>12,500</b>	<b>14,375</b>
<b>11 <u>Capital Outlay</u></b>		
11 Building & Building Improvements	49,000	56,350
11 Furniture & Fixtures	1,000	1,150
	<b>50,000</b>	<b>57,500</b>
<b>11 <u>Debt Service</u></b>		
11 Installment Payments	2,600	2,990
	<b>2,600</b>	<b>2,990</b>
<b>11 Total Administrative Department</b>	<b>955,360</b>	<b>1,098,664</b>
<b>11 Information Technology</b>		
<b>11 <u>Contractual</u></b>		
11 IT Consulting	20,500	23,575
11 Software Maintenance	23,000	26,450

Grayslake Community Park District  
 ORDINANCE NO. O2025-02  
 BUDGET AND APPROPRIATION ORDINANCE For Fiscal Year Ending May 31, 2026  
 EXHIBIT A

	<u>Budget</u>	<u>Appropriation</u>
11 Equipment Maintenance/Service	2,000	2,300
	<b>45,500</b>	<b>52,325</b>
11 <u>Commodities</u>		
11 IT Hardware	4,500	5,175
11 IT Software	17,360	19,964
11 IT Supplies	200	230
	<b>22,060</b>	<b>25,369</b>
<b>11 Total Information Technology</b>	<b>67,560</b>	<b>77,694</b>
11 <u>Maintenance</u>		
11 <u>Personnel &amp; Personnel Benefits</u>		
11 Salary-Full Time	250,000	287,500
11 Salary-Temporary/Seasonal	60,000	69,000
11 Overtime Salary	7,000	8,050
11 Salary-Rangers	45,000	51,750
11 Salaries Total	<b>362,000</b>	<b>416,300</b>
11 Health Insurance	87,000	100,050
11 Dental Insurance	4,200	4,830
11 Vision Insurance	1,800	2,070
11 Life Insurance	400	460
11 Other Employee Insurance Benefits	135	155
11 Personnel Benefits	<b>93,535</b>	<b>107,565</b>
<b>11 Salaries &amp; Benefits Maintenance</b>	<b>455,535</b>	<b>523,865</b>
11 <u>Commodities/ Capt. Outlay</u>		
11 Building Maintenance & Repairs	6,000	6,900
11 Building Maintenance Supplies	2,500	2,875
11 Installment Payments	7,600	8,740
11 Park Improvements & Repairs	68,300	78,545
	<b>84,400</b>	<b>97,060</b>
<b>11 Total Maintenance Department</b>	<b>539,935</b>	<b>620,925</b>
11 <u>Programs</u>		
11 <u>Personnel &amp; Personnel Benefits</u>		
11 Overtime Salary	100	115
11 Salary-Early Childhood	5,500	6,325
11 Salary-Preschool	125,000	143,750
11 Salary-Parent & Tot	2,000	2,300
11 Salary-Sports Camp	38,000	43,700
11 Concession	12,000	13,800
11 Salary-Preschool Camp	17,000	19,550
11 Salary-Day Camp	92,000	105,800
11 Salary-Dance	39,000	44,850
11 Salary-Teen Program	25,000	28,750
11 Salary-Golf	5,000	5,750
11 Salary-Youth Soccer	4,000	4,600

Grayslake Community Park District

ORDINANCE NO. O2025-02

BUDGET AND APPROPRIATION ORDINANCE For Fiscal Year Ending May 31, 2026

EXHIBIT A

	<u>Budget</u>	<u>Appropriation</u>
11 Salary-Youth Basketball	8,500	9,775
11 Salary-Youth Sports	1,500	1,725
11 Salary-Travel Basketball	6,000	6,900
11 Salary-T-Ball	2,700	3,105
11 Salary-In-House Girl's Softball	3,000	3,450
11 Salary-Girl's Travel Softball	1,000	1,150
11 Salary-Youth Program	2,500	2,875
11 Salary-Volleyball League	2,500	2,875
11 Salary-Softball Tournament	500	575
11 Salary-Adult Sports	2,000	2,300
11 Salary-Adult Program	500	575
11 Salary-Trips	1,000	1,150
11 Salary-Senior Program	500	575
11 Salary-Fitness	500	575
11 Salary-Open Gym	8,000	9,200
11 Salary-Special Events	4,000	4,600
11 Salary-Pumpkinfest	1,200	1,380
11 Salary-Family Picnic	1,500	1,725
11 Salary-Birthday Parties	4,000	4,600
	<b>416,000</b>	<b>478,285</b>
<b>11 <u>Program Expenses</u></b>		
11 Early Childhood	8,000	9,200
11 Preschool	7,000	8,050
11 Parent & Tot	6,000	6,900
11 Sports Camp	45,000	51,750
11 Preschool Camp	1,000	1,150
11 Day Camp	55,000	63,250
11 Dance	24,000	27,600
11 Gymnastics	5,000	5,750
11 Teen Program	27,000	31,050
11 Golf	3,500	4,025
11 Martial Arts	32,000	36,800
11 Youth Soccer	18,000	20,700
11 Youth Basketball	30,000	34,500
11 Youth Sports	25,000	28,750
11 Travel Basketball	75,000	86,250
11 T-Ball	18,000	20,700
11 In-House Girls' Softball	15,000	17,250
11 Girls Travel Softball	40,000	46,000
11 Youth Program	11,000	12,650
11 Tennis	12,000	13,800
11 Volleyball League	8,000	9,200
11 Softball Tournament	15,000	17,250
11 Adult Sports	10,000	11,500
11 Adult Program	1,000	1,150
11 Trips	15,000	17,250
11 Senior Program	2,000	2,300
11 Fitness	1,000	1,150
11 Open Gym	500	575

Grayslake Community Park District  
 ORDINANCE NO. O2025-02  
 BUDGET AND APPROPRIATION ORDINANCE For Fiscal Year Ending May 31, 2026  
 EXHIBIT A

	<u>Budget</u>	<u>Appropriation</u>
11 Special Events	25,000	28,750
11 Pumpkinfest	9,000	10,350
11 Family Picnic	32,000	36,800
11 Birthday Parties	1,500	1,725
	577,500	664,125
<b>11 Total Program Department</b>	<b>993,500</b>	<b>1,142,410</b>
11 <b>Golf</b>		
11 <u>Personnel &amp; Personnel Benefits</u>		
11 Salary-Full Time	31,000	35,650
11 Salary-Temporary/Seasonal	52,000	59,800
11 Salaries	83,000	95,450
11 Health Insurance	7,000	8,050
11 Dental Insurance	300	345
11 Vision Insurance	120	138
11 Life Insurance	50	58
11 Other Employee Insurance Benefits	18	21
11 Personnel Benefits	7,488	8,611
<b>11 Salaries &amp; Benefits Golf</b>	<b>90,488</b>	<b>104,061</b>
11 <u>Contractual</u>		
11 Professional Services	2,500	2,875
11 Dues & Subscriptions	300	345
11 Training & Conferences	200	230
11 Advertisements & Publications	750	863
11 Printing Services	700	805
11 IT Software Maintenance	200	230
11 Permit & License Fees	1,800	2,070
11 Utilities-Telephone	3,100	3,565
11 Utilities-Gas	1,200	1,380
11 Utilities-Electricity	5,000	5,750
11 Utilities-Rubbish Removal	450	518
11 Utilities-Water & Sewer	500	575
11 Building Maintenance & Repairs	4,000	4,600
11 Irrigation Maintenance & Repairs	4,000	4,600
11 Equipment Maintenance Repair	1,500	1,725
	26,200	30,130
11 <u>Commodities</u>		
11 Equipment/Tools/Computer Supplies	1,500	1,725
11 Landscape/Turf Supplies	14,000	16,100
11 Office Supplies	300	345
11 Resale Merchandise	5,500	6,325
11 Resale Food & Beverage	5,500	6,325
11 Safety & First Aid Supplies	350	403
11 Building & Building Improvements	2,000	2,300
	29,150	33,523

Grayslake Community Park District  
 ORDINANCE NO. O2025-02  
 BUDGET AND APPROPRIATION ORDINANCE For Fiscal Year Ending May 31, 2026  
 EXHIBIT A

	<u>Budget</u>	<u>Appropriation</u>
11 <b>Total Golf Department</b>	<b>145,838</b>	<b>167,714</b>
11 <b>Total Recreation Fund Expenses</b>	<b>2,702,193</b>	<b>3,098,322</b>
<b>12 SPECIAL RECREATION FOR THE HANDICAPPED FUND</b>		
<b>12 Personnel &amp; Personnel Benefits</b>		
12 Salary Allocations	44,000	50,600
	<b>44,000</b>	<b>50,600</b>
<b>12 Contractual</b>		
12 Dues & Subscriptions	108,844	125,171
12 Portable Facilities	10,000	11,500
	<b>118,844</b>	<b>136,671</b>
<b>12 Capital Outlay</b>		
12 Special Projects	121,600	139,840
	<b>121,600</b>	<b>139,840</b>
12 <b>Total Special Recreation Handicapped Fund Expense</b>	<b>284,444</b>	<b>327,111</b>
<b>13 DEBT SERVICE FUND</b>		
<b>13 Debt Service</b>		
13 2014A Bond Principal	120,000	138,000
13 2014A Bond Interest	94,444	108,610
13 2014B Bond Principal	335,000	385,250
13 2014B Bond Interest	16,287	18,729
13 Bond Agent Fees	950	1,093
	<b>566,680</b>	<b>651,682</b>
13 <b>Total Debt Service Fund Expenses</b>	<b>566,680</b>	<b>651,682</b>
<b>19 CAPITAL PROJECT FUND</b>		
19 Professional Services	15,000	17,250
19 Equipment/Machinery/Computer	146,293	168,237
19 Special Projects	270,000	310,500
19 Alleghany Park	180,000	207,000
19 2022 Debt Cert Principal	200,538	230,619
19 2022 Debt Cert Interest	38,924	44,763
	<b>850,755</b>	<b>978,368</b>
19 <b>Total Capital Projects Fund Expenses</b>	<b>850,755</b>	<b>978,368</b>
<b>30 PUBLIC LIABILITY FUND</b>		
<b>30 Personnel &amp; Personnel Benefits</b>		
30 Risk Manager Salary Allocation	12,600	14,490
30 Safety Coordinator Salary Allocation	5,500	6,325

Grayslake Community Park District  
 ORDINANCE NO. O2025-02  
 BUDGET AND APPROPRIATION ORDINANCE For Fiscal Year Ending May 31, 2026

EXHIBIT A

	<u>Budget</u>	<u>Appropriation</u>
30 Total Salaries	18,100	20,815
30 <u>Contractual</u>		
30 Background Checks	3,500	4,025
30 General Liability Insurance	14,529	16,708
30 Workers' Comp Insurance	30,679	35,281
30 Property Insurance	16,928	19,467
30 Employment Practice Surety	4,786	5,504
30 Pollution Liability Insurance	648	745
30 Unemployment Ins	500	575
30 Cyber Risk Management	1,388	1,596
30 Safety Incentives	500	575
30 Security & Safety	15,400	17,710
	88,858	102,187
30 <u>Commodities</u>		
30 Safety & First Aid Supplies	5,000	5,750
	5,000	5,750
30 <u>Total Public Liability Fund Expenses</u>	111,958	128,752
31 <u>AUDIT FUND</u>		
31 <u>Personnel &amp; Personnel Benefits</u>		
31 <u>Contractual</u>		
31 Audit	9,400	10,810
	9,400	10,810
31 <u>Total Audit Fund Expenses</u>	9,400	10,810
32 <u>IMRF FUND</u>		
32 <u>Personnel &amp; Personnel Benefits</u>		
32 IMRF Employer Contribution	125,000	143,750
32 Personnel Benefits	125,000	143,750
	125,000	143,750
32 <u>Total IMRF Fund Expenses</u>	125,000	143,750
33 <u>SOCIAL SECURITY FUND</u>		
33 <u>Personnel &amp; Personnel Benefits</u>		
33 FICA Employer Contribution	105,000	120,750
33 Medicare Employer Contribution	28,000	32,200
33 Personnel Benefits	133,000	152,950
	133,000	152,950
33 <u>Total Social Security Fund Expenses</u>	133,000	152,950
34 <u>PAVING &amp; LIGHTING FUND</u>		
34 <u>Contractual</u>		
34 Special Projects	30,000	34,500
	30,000	34,500
34 <u>Total Paving &amp; Lightings Fund Expenses</u>	30,000	34,500

all amounts rounded to the nearest dollar

Grayslake Community Park District  
 ORDINANCE NO. O2025-02  
 BUDGET AND APPROPRIATION ORDINANCE For Fiscal Year Ending May 31, 2026  
 EXHIBIT A

Budget      Appropriation

<u>Summary of Expenses</u>	<u>Budget</u>	<u>Appropriation</u>
General Fund	1,476,358	1,697,812
Recreation Fund	2,702,193	3,098,322
Special Recreation for the Handicapped Fund	284,444	327,111
Debt Service Fund	566,680	651,682
Capital Projects Fund	850,755	978,368
Public Liability Fund	111,958	128,752
Audit Fund	9,400	10,810
IMRF Fund	125,000	143,750
Social Security Fund	133,000	152,950
Paving & Lighting Fund	30,000	34,500
<b>Total Summary of Expenses</b>	<b>6,289,788</b>	<b>7,224,057</b>