

ORDINANCE NO. 875
BUDGET AND APPROPRIATION ORDINANCE
2020 - 2021

AN ORDINANCE ADOPTIING THE COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS FOR THE ZION PARK DISTRICT, LAKE COUNTY, ILLINOIS FOR THE FISCAL YEAR BEGINNING ON THE 1ST DAY OF MAY, 2020 AND ENDING ON THE 30TH DAY OF APRIL, 2021.

BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS (THE "BOARD") of ZION PARK DISTRICT (THE "DISTRICT"), LAKE COUNTY, ILLINOIS:

SECTION I:

It is herby found and determined:

- (a) This Board has heretofore caused to be prepared a combined annual Budget and Appropriation Ordinance in tentative form, which Ordinance has been conveniently available for public inspection for at least thirty days prior to final action hereunder:

- (b) A public hearing was held at 2400 Dowie Memorial Drive, Zion, Illinois on the 16th day of July 2020, on said Ordinance, notice of said hearing having been given by publication in the Lake County News-Sun, being a newspaper published within this District at least one week prior to such hearing; and,

- (c) That all other legal requirements for the adoption of the Annual Budget and Appropriation Ordinance of this District for the fiscal year beginning May 1, 2020 and ending April 30, 2021, have heretofore been performed.

SECTION II:

The following sums of money, or so much thereof as may be authorized by law for the following objects and purposes, be and the same are hereby budgeted and appropriated for the fiscal year beginning on the 1st day of May, 2020 and ending on the 30th day of April, 2021.

1. GENERAL CORPORATE FUND

1. General and Administrative

1. Salaries & Wages	\$	330,000.00	
2. Public Information		2,000.00	
3. Utilities		27,000.00	
4. Group Health & Life Insurance		90,000.00	
5. Office Expense		80,000.00	
6. Legal Fees & Professional Services		50,000.00	
7. Seminars and Education		20,000.00	
8. Dues & Subscriptions		12,000.00	
9. Office Supplies		28,000.00	
10. Supplies		18,000.00	
11. New Equipment		20,000.00	
12. Transfer to Construction Fund		100,000.00	
13. Transfer to Police Fund		40,000.00	
Sub-total: General and Administrative			\$ 817,000.00

2. Park Maintenance

1. Salaries & Wages	\$	550,000.00	
2. Gasoline & Utilities		60,000.00	
3. Group Health & Life Insurance		150,000.00	
4. Seminars and Education		7,000.00	
5. Equipment Maintenance		80,000.00	
6. Maintenance Supplies		75,000.00	
7. New Equipment		90,000.00	
Sub-total: Park Maintenance			\$ 1,012,000.00

3. Park Improvements and Construction

1. Labor	\$	18,000.00	
2. Material		250,000.00	
3. New Construction		125,000.00	
4. New Equipment		60,000.00	
5. Planning		10,000.00	
Sub-total: Park Improvements and Construction			\$ 463,000.00

4. Acquisition New Park Lands

1. Purchase Price	\$	30,000.00	
2. Accrued Real Estate Taxes		3,000.00	
3. Legal Fees		3,000.00	
4. Title Insurance		3,000.00	
5. Land Survey		3,000.00	
6. Appraisal		4,000.00	
Sub-total: Acquisition New Park Lands			\$ 46,000.00

General Fund Total Expenditures \$ 2,338,000.00

Revenue:

Real Estate Tax Levy	\$	1,026,987.75	
Other		1,311,012.25	
General Fund Total Revenue			<u>\$ 2,338,000.00</u>

2. RECREATION FUND

1. Administrative & Programming

1. Supervisory Salaries	\$	355,000.00	
2. Concession Wages		9,000.00	
3. Buildings & Grounds Maintenance Wages		180,000.00	
4. Leadership Wages & Contractors		345,000.00	
5. Public Information		40,000.00	
6. Gasoline & Utilities		140,000.00	
7. Group Health & Life Insurance		210,000.00	
8. Organization Dues, Seminars, Education		12,000.00	
9. Maintenance of Equipment		40,000.00	
10. Building Maintenance (Supplies & Services)		55,000.00	
11. Park Improvements		60,000.00	
12. Supplies		110,000.00	
13. Food Cost		18,000.00	
14. Rental Expense		45,000.00	
15. Tax Expense		2,000.00	
16. Special Events & Trips		55,000.00	
17. Sr. Citizens		40,000.00	
18. New Equipment		15,000.00	
19. Charge card fees		11,000.00	
20. Transfer to Construction		50,000.00	
21. Transfer to Special Recreation		10,000.00	
22. Transfer to Pool		30,000.00	
Sub-total: Administrative & Programming			<u>\$ 1,832,000.00</u>

2. <u>Port Shiloh Swimming Pool</u>			
1. Supervisory Salaries	\$	10,000.00	
2. Concession & Admission Wages		-	
3. Maintenance Wages		15,000.00	
4. Lesson Wages		-	
5. Guard Wages		-	
6. Public Information		2,000.00	
7. Utilities		35,000.00	
8. Seminars & Education		2,000.00	
9. Maintenance Supplies & Repairs		30,000.00	
10. Operational Supplies		2,000.00	
11. Food Cost		-	
12. Merchandise Cost		-	
13. Tax Expense		-	
14. Special Events		-	
15. New Equipment		3,000.00	
Sub-total: Port Shiloh Swimming Pool			\$ 99,000.00
3. <u>Shiloh Golf Course</u>			
1. Clubhouse Wages	\$	35,000.00	
2. Maintenance Wages		50,000.00	
3. Public Information		2,000.00	
4. Gasoline & Utilities		25,000.00	
5. Health Insurance		7,000.00	
6. Organization Dues, Seminars, Education		2,000.00	
7. Building Maintenance Supplies		4,000.00	
8. Operational Supplies		6,000.00	
9. Awards Program		4,000.00	
10. Food Cost		5,000.00	
11. Merchandise Cost		3,000.00	
12. Tax Expense		2,000.00	
13. Golf Cart Lease		16,000.00	
14. Credit Card Fees		4,000.00	
15. Special Events		5,000.00	
16. New Equipment		6,000.00	
17. Equipment Maintenance Supplies		15,000.00	
18. Grounds Maintenance		20,000.00	
19. Course Improvement / Construction		10,000.00	
Sub-total: Shiloh Golf Course			\$ 221,000.00
Recreation Fund Total Expenditures			\$ 2,152,000.00
Revenue:			
Real Estate Tax Levy	\$	1,080,420.09	
Other		1,071,579.91	
Recreation Fund Total Revenue			\$ 2,152,000.00

3. MUSEUM FUND

1. Supervisory Salaries	\$	18,000.00	
2. Maintenance Wages		9,000.00	
3. Operational Wages		8,000.00	
4. Public Information		1,000.00	
5. Utilities		16,000.00	
6. Equipment Maintenance & Repairs		4,000.00	
7. Building Maintenance Supplies		2,000.00	
8. Supplies		4,000.00	
9. Ground Maintenance Supplies		2,000.00	
10. New Equipment		3,000.00	
Museum Fund Total Expenditures			<u>\$ 67,000.00</u>

Revenue:

Real Estate Tax Levy	\$	25,724.06	
Other		41,275.94	
Museum Fund Total Revenue			<u>\$ 67,000.00</u>

4. POLICE / RANGER FUND

1. Supervisory & Ranger Wages	\$	92,000.00	
2. Seminars, Education & Training		5,000.00	
3. Equipment & Vehicle Maintenance		3,000.00	
4. Gasoline & Oil		5,000.00	
5. Supplies		7,000.00	
6. New Equipment		8,000.00	
Police / Ranger Fund Total Expenditures			<u>\$ 120,000.00</u>

Revenue:

Real Estate Tax Levy	\$	64,313.37	
Other		55,686.63	
Police / Ranger Fund Total Revenue			<u>\$ 120,000.00</u>

5. <u>PAVING AND LIGHTING FUND</u>		
1. Paving and Lighting Expenditures	\$	22,000.00
Paving and Lighting Fund Total Expenditures		<u>\$ 22,000.00</u>
Revenue:		
Real Estate Tax Levy	\$	15,831.93
Other		6,168.07
Paving and Lighting Fund Total Revenue		<u>\$ 22,000.00</u>
6. <u>AUDIT FUND</u>		
1. Audit Fees	\$	18,000.00
Audit Fund Total Expenditures		<u>\$ 18,000.00</u>
Revenue:		
Real Estate Tax Levy	\$	15,831.93
Other		2,168.07
Audit Fund Total Revenue		<u>\$ 18,000.00</u>
7. <u>SOCIAL SECURITY FUND</u>		
1. Employer FICA Taxes	\$	210,000.00
Social Security Fund Total Expenditures		<u>\$ 210,000.00</u>
Revenue:		
Real Estate Tax Levy	\$	179,082.74
Other		30,917.26
Social Security Fund Total Revenue		<u>\$ 210,000.00</u>
8. <u>ILLINOIS MUNICIPAL RETIREMENT FUND</u>		
1. Employer IMRF contributions	\$	270,000.00
Illinois Municipal Retirement Fund Total Expenditures		<u>\$ 270,000.00</u>
Revenue:		
Real Estate Tax Levy	\$	193,919.33
Other		76,080.67
Illinois Municipal Retirement Fund Total Revenue		<u>\$ 270,000.00</u>

9. PUBLIC LIABILITY INSURANCE FUND

1. Liability Management Wages	\$	12,000.00	
2. Liability & Workmen's Comp. Insurance	\$	120,000.00	
3. Seminars, Education, Training	\$	5,000.00	
4. Safety Supplies & Equipment	\$	14,000.00	
5. Alarm Monitoring	\$	9,000.00	
6. New Equipment	\$	15,000.00	
7. IL Unemployment	\$	45,000.00	
Public Liability Insurance Fund Total Expenditures			<u>\$ 220,000.00</u>

Revenue:

Real Estate Tax Levy	\$	158,303.14	
Other		61,696.86	
Public Liability Insurance Fund Total Revenue			<u>\$ 220,000.00</u>

10. SPECIAL RECREATION FUND

1. Supervisory Salaries	\$	34,000.00	
2. Leadership Wages		20,000.00	
3. Public Information		9,000.00	
4. Liability Insurance		5,000.00	
5. Legal Fees		1,000.00	
6. Organization Dues, Seminars, Education		2,000.00	
7. Gasoline & Oil		3,000.00	
8. Operational Supplies, Programs, & Events		18,000.00	
9. Payments to SRSNLC		92,000.00	
10. Capital Outlay		15,000.00	
11. Contractual Services		5,000.00	
Special Recreation Fund Total Expenditures			<u>\$ 204,000.00</u>

Revenue:

Real Estate Tax Levy	\$	57,001.37	
Other		146,998.63	
Special Recreation Fund Total Revenue			<u>\$ 204,000.00</u>

11. BOND & INTEREST FUND

1. Principal & Interest Payments	\$	630,000.00	
2. Transfer to Construction Fund		935,000.00	
3. Issuance Costs		15,000.00	
Bond and Interest Fund Total Expenditures			<u>\$ 1,580,000.00</u>

Revenue:

Real Estate Tax Levy	\$	615,438.26	
Other		964,561.74	
Bond and Interest Fund Total Revenue			<u>\$ 1,580,000.00</u>

12. SHEPHERD'S CROOK GOLF COURSE FUND

1. Clubhouse Salaries & Wages	\$	310,000.00	
2. Maintenance Salaries & Wages		285,000.00	
3. Public Information		23,000.00	
4. Utilities		65,000.00	
5. Group Health & Life Insurance		85,000.00	
6. Organization Dues, Seminars, Education		10,000.00	
7. Building Maintenance		25,000.00	
8. Operational Supplies		20,000.00	
9. Food & Beverage Cost		90,000.00	
10. Merchandise Cost		25,000.00	
11. Golf Cart Lease		55,000.00	
12. Tax Expense		24,000.00	
13. Special Events		20,000.00	
14. Credit Card Fees		27,000.00	
15. Administrative Costs		38,000.00	
16. Intergovernmental Agreement		20,000.00	
17. Equipment Maintenance Supplies		55,000.00	
18. Grounds Maintenance		90,000.00	
19. Building & Property Improvements		320,000.00	
20. New Equipment		100,000.00	
21. Course Improvements		35,000.00	
Shepherd's Crook Golf Course Fund Total Expenses			<u>\$ 1,722,000.00</u>

Shepherd's Crook Golf Course Fund Total Revenue \$ 1,722,000.00

13. CONSTRUCTION FUND

1. New Equipment	\$	35,000.00	
2. Building Improvements & Construction		1,250,000.00	
3. Engineering & Architect Fees		20,000.00	
4. Grounds Improvements		70,000.00	
Construction Fund Total Expenditures			<u>\$ 1,375,000.00</u>

Construction Fund Total Revenue \$ 1,375,000.00

SUMMARY OF FUNDS
Fiscal Year 2020 - 2021

1. General Corporate	\$	2,338,000.00
2. Recreation		2,152,000.00
3. Museum		67,000.00
4. Police / Ranger		120,000.00
5. Paving and Lighting		22,000.00
6. Audit		18,000.00
7. Social Security		210,000.00
8. Illinois Municipal Retirement Fund		270,000.00
9. Public Liability Insurance		220,000.00
10. Special Recreation		204,000.00
11. Bonds		1,580,000.00
12. Shepherd's Crook Golf Course		1,722,000.00
13. Construction		1,375,000.00
Total All Funds	\$	<u>10,298,000.00</u>

SECTION III.

Each of said sums of money and the aggregate thereof are deemed necessary by this Board to defray the necessary expenses and liabilities of this District during the fiscal year beginning May 1, 2020 and ending April 30, 2021 for the respective purposes set forth.

SECTION IV.

All unexpended balances of the appropriations for the fiscal year ending April 30, 2020 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 an insufficiency or any other items provided in this Appropriation Ordinance, pursuant to law.

SECTION V.

The receipts and revenue of said district derived from sources other than taxation and not specifically appropriated, shall constitute the general corporate fund and shall first be placed to the credit of such fund.

SECTION VI.

Pursuant to the law, the following determinations have been made are hereby made part of the aforementioned budget:

- (a) An estimate of cash on hand at the beginning of the fiscal year is: \$ 3,252,464.00
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is: \$ 7,744,901.00
- (c) An estimate of expenditures contemplated for the fiscal year is: \$ 8,130,096.00
- (d) An estimate of cash expected on hand at the fiscal year-end is: \$ 2,867,269.00
- (e) An estimate of the amount of taxes to be received during the fiscal year is:

(1)	Real Estate Tax	\$	3,432,853.97
(2)	Corporate Tax		200,000.00
	Total Taxes	\$	3,632,853.97

SECTION VII.

All ordinances, or parts of ordinances, conflicting with any of the provisions of this ordinance be and the same are hereby repealed. If any item or portion 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 item or the remaining portion of this ordinance.

SECTION VIII.

This ordinance shall be in full force and effect from and after its passage and approval as required by law.

Passed by the Board of Park Commissioners of Zion Park District
this 16th day of July 2020.

ROLL CALL VOTE:

(seal)

AYES: _____

NAYS: _____

ABSENT AND NOT VOTING: _____

President

ATTEST: _____
Secretary

