



Receipt #: 10352

Filing Date: 07/21/2023

PRK_ZION
ZION PARK DIST
2400 Dowie Memorial Dr
Zion, IL 60099

Mr. Eric Bradley
Superintendent of Admin Services
847-746-5500 Fax: 847-746-5306
ebradley@zionparkdistrict.org
www.zionparkdistrict.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: 2024

Referendum

No Referendum accepted by Tax Extension Department at any time.

Notes:

All items require original signatures.

Seal

Anthony Vega, Lake County Clerk

Executed by: AMANDA CLARK

District Representative: Eric Bradley

COPY

ORDINANCE NO. 904
BUDGET AND APPROPRIATION ORDINANCE
2023 - 2024

AN ORDINANCE ADOPTING 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, 2023 AND ENDING ON THE 30TH DAY OF APRIL, 2024.

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

SECTION I:

It is hereby found and determined:

This Board has heretofore caused to be prepared a combined annual Budget and Appropriation

- (a) Ordinance in tentative form, which Ordinance has been conveniently available for public inspection for at least thirty days prior to final action hereunder:

A public hearing was held at 2400 Dowie Memorial Drive, Zion, Illinois on the 20th day of July

- (b) 2023, 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,

That all other legal requirements for the adoption of the Annual Budget and Appropriation

- (c) Ordinance of this District for the fiscal year beginning May 1, 2023 and ending April 30, 2024, 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, 2023 and ending on the 30th day of April, 2024.

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**LAKE COUNTY CLERK
ANTHONY VEGA**

1. GENERAL CORPORATE FUND

1. General and Administrative

1. Salaries & Wages	\$	335,000.00	
2. Public Information		2,000.00	
3. Utilities		25,000.00	
4. Group Health & Life Insurance		85,000.00	
5. Office Expense		70,000.00	
6. Legal Fees & Professional Services		47,000.00	
7. Seminars and Education		18,000.00	
8. Dues & Subscriptions		12,000.00	
9. Office Supplies		26,000.00	
10. Supplies		18,000.00	
11. New Equipment		50,000.00	
12. Transfer to Construction Fund		300,000.00	
Sub-total: General and Administrative			\$ 988,000.00

2. Park Maintenance

1. Salaries & Wages	\$	545,000.00	
2. Gasoline & Utilities		80,000.00	
3. Group Health & Life Insurance		155,000.00	
4. Seminars and Education		7,000.00	
5. Equipment Maintenance		80,000.00	
6. Ground Maintenance Contract Service		140,000.00	
7. Maintenance Supplies		77,000.00	
8. New Equipment		120,000.00	
Sub-total: Park Maintenance			\$ 1,204,000.00

3. Park Improvements and Construction

1. Labor	\$	51,000.00	
2. Material		210,000.00	
3. New Construction		120,000.00	
4. New Equipment		35,000.00	
5. Planning		15,000.00	
Sub-total: Park Improvements and Construction			\$ 431,000.00

4. Acquisition New Park Lands

1. Purchase Price	\$	50,000.00	
2. Accrued Real Estate Taxes		3,000.00	
3. Legal Fees		7,000.00	
4. Title Insurance		3,000.00	
5. Land Survey		6,000.00	
6. Appraisal		8,000.00	
Sub-total: Acquisition New Park Lands			\$ 77,000.00

General Fund Total Expenditures \$ 2,700,000.00

Revenue:

Real Estate Tax Levy	\$	1,300,787.63	
Other		1,399,212.37	
General Fund Total Revenue			<u>\$ 2,700,000.00</u>

2. RECREATION FUND

1. Administrative & Programming

1. Supervisory Salaries	\$	379,000.00	
2. Concession Wages		7,000.00	
3. Buildings & Grounds Maintenance Wages		175,000.00	
4. Leadership Wages & Contractors		344,000.00	
5. Public Information		26,000.00	
6. Gasoline & Utilities		160,000.00	
7. Group Health & Life Insurance		221,000.00	
8. Organization Dues, Seminars, Education		11,000.00	
9. Maintenance of Equipment		40,000.00	
10. Building Maintenance (Supplies & Services)		55,000.00	
11. Park Improvements		70,000.00	
12. Supplies		105,000.00	
13. Food Cost		14,000.00	
14. Rental Expense		45,000.00	
15. Tax Expense		2,000.00	
16. Special Events & Trips		55,000.00	
17. Sr. Citizens		33,000.00	
18. New Equipment		20,000.00	
19. Charge card fees		18,000.00	
21. Transfer to Pool		105,000.00	
Sub-total: Administrative & Programming			\$ 1,885,000.00

2. <u>Port Shiloh Swimming Pool</u>			
1. Supervisory Salaries	\$	20,000.00	
2. Maintenance Wages		10,000.00	
3. Lesson Wages		16,000.00	
4. Guard Wages		60,000.00	
5. Public Information		2,000.00	
6. Utilities		35,000.00	
7. Seminars & Education		8,000.00	
8. Maintenance Supplies & Repairs		26,000.00	
9. Operational Supplies		17,000.00	
10. Merchandise Cost		3,000.00	
11. New Equipment		3,000.00	
Sub-total: Port Shiloh Swimming Pool			\$ 200,000.00

3. <u>Shiloh Golf Course</u>			
1. Clubhouse Wages	\$	45,000.00	
2. Maintenance Wages		60,000.00	
3. Public Information		2,000.00	
4. Gasoline & Utilities		33,000.00	
5. Health Insurance		7,000.00	
6. Building Maintenance Supplies		6,000.00	
7. Operational Supplies		9,000.00	
8. Awards Program		4,000.00	
9. Food Cost		7,000.00	
10. Merchandise Cost		3,000.00	
11. Tax Expense		2,000.00	
12. Golf Cart Lease		21,000.00	
13. Credit Card Fees		11,000.00	
14. Special Events		3,000.00	
15. New Equipment		5,000.00	
16. Equipment Maintenance Supplies		18,000.00	
17. Grounds Maintenance		33,000.00	
18. Course & Clubhouse Improvement		150,000.00	
Sub-total: Shiloh Golf Course			\$ 419,000.00

Recreation Fund Total Expenditures \$ 2,504,000.00

Revenue:			
Real Estate Tax Levy	\$	1,204,202.37	
Other		1,299,797.63	
Recreation Fund Total Revenue			<u>\$ 2,504,000.00</u>

3. MUSEUM FUND

1. Supervisory Salaries	\$	3,000.00	
2. Maintenance Wages		6,000.00	
3. Operational Wages		3,000.00	
4. Utilities		16,000.00	
5. Equipment Maintenance & Repairs		4,000.00	
6. Building Maintenance Supplies		2,000.00	
7. Supplies		3,000.00	
Museum Fund Total Expenditures			<u>\$ 37,000.00</u>

Revenue:

Real Estate Tax Levy	\$	15,000.79	
Other		21,999.21	
Museum Fund Total Revenue			<u>\$ 37,000.00</u>

4. POLICE / RANGER FUND

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

Revenue:

Real Estate Tax Levy	\$	-	
Other		-	
Police / Ranger Fund Total Revenue			<u>\$ -</u>

5. <u>PAVING AND LIGHTING FUND</u>		
1. Paving and Lighting Expenditures	\$ 30,000.00	
Paving and Lighting Fund Total Expenditures		<u>\$ 30,000.00</u>
Revenue:		
Real Estate Tax Levy	\$ 19,655.12	
Other	10,344.88	
Paving and Lighting Fund Total Revenue		<u>\$ 30,000.00</u>
6. <u>AUDIT FUND</u>		
1. Audit Fees	\$ 24,000.00	
Audit Fund Total Expenditures		<u>\$ 24,000.00</u>
Revenue:		
Real Estate Tax Levy	\$ 19,655.12	
Other	4,344.88	
Audit Fund Total Revenue		<u>\$ 24,000.00</u>
7. <u>SOCIAL SECURITY FUND</u>		
1. Employer FICA Taxes	\$ 255,000.00	
Social Security Fund Total Expenditures		<u>\$ 255,000.00</u>
Revenue:		
Real Estate Tax Levy	\$ 192,003.01	
Other	62,996.99	
Social Security Fund Total Revenue		<u>\$ 255,000.00</u>
8. <u>ILLINOIS MUNICIPAL RETIREMENT FUND</u>		
1. Employer IMRF contributions	\$ 195,000.00	
Illinois Municipal Retirement Fund Total Expenditures		<u>\$ 195,000.00</u>
Revenue:		
Real Estate Tax Levy	\$ 119,003.89	
Other	75,996.11	
Illinois Municipal Retirement Fund Total Revenue		<u>\$ 195,000.00</u>

9. PUBLIC LIABILITY INSURANCE FUND

1. Liability Management Wages	\$	48,000.00	
2. Liability & Workmen's Comp. Insurance	\$	108,000.00	
3. Seminars, Education, Training	\$	3,000.00	
4. Safety Supplies & Equipment	\$	14,000.00	
5. Alarm Monitoring	\$	15,000.00	
6. New Equipment	\$	17,000.00	
7. IL Unemployment	\$	15,000.00	
Public Liability Insurance Fund Total Expenditures			<u>\$ 220,000.00</u>

Revenue:

Real Estate Tax Levy	\$	167,001.70	
Other		52,998.30	
Public Liability Insurance Fund Total Revenue			<u>\$ 220,000.00</u>

10. SPECIAL RECREATION FUND

1. Supervisory Salaries	\$	34,000.00	
2. Leadership Wages		19,000.00	
3. Public Information		8,000.00	
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		15,000.00	
9. Payments to SRSNLC		82,000.00	
10. Capital Outlay		12,000.00	
11. Contractual Services		4,000.00	
Special Recreation Fund Total Expenditures			<u>\$ 185,000.00</u>

Revenue:

Real Estate Tax Levy	\$	61,001.63	
Other		123,998.37	
Special Recreation Fund Total Revenue			<u>\$ 185,000.00</u>

11. BOND & INTEREST FUND

1. Principal & Interest Payments	\$	675,000.00	
2. Transfer to Construction Fund		655,000.00	
3. Issuance Costs		15,000.00	
Bond and Interest Fund Total Expenditures			<u>\$ 1,345,000.00</u>

Revenue:

Real Estate Tax Levy	\$	670,326.07	
Other		674,673.93	
Bond and Interest Fund Total Revenue			<u>\$ 1,345,000.00</u>

12. SHEPHERD'S CROOK GOLF COURSE FUND

1. Clubhouse Salaries & Wages	\$	349,000.00	
2. Maintenance Salaries & Wages		305,000.00	
3. Public Information		21,000.00	
4. Utilities		74,000.00	
5. Group Health & Life Insurance		96,000.00	
6. Organization Dues, Seminars, Education		10,000.00	
7. Building Maintenance		33,000.00	
8. Operational Supplies		36,000.00	
9. Food & Beverage Cost		170,000.00	
10. Merchandise Cost		65,000.00	
11. Golf Cart Lease		63,000.00	
12. Tax Expense		23,000.00	
13. Special Events		25,000.00	
14. Credit Card Fees		50,000.00	
15. Administrative Costs		20,000.00	
16. Intergovernmental Agreement		18,000.00	
17. Equipment Maintenance Supplies		68,000.00	
18. Grounds Maintenance		120,000.00	
19. Building & Property Improvements		650,000.00	
20. New Equipment		65,000.00	
22. Transfer to Recreation		25,000.00	
21. Course Improvements		380,000.00	
Shepherd's Crook Golf Course Fund Total Expenses			<u>\$ 2,666,000.00</u>

Shepherd's Crook Golf Course Fund Total Revenue \$ 2,666,000.00

13. CONSTRUCTION FUND

1. New Equipment	\$	110,000.00	
2. Building Improvements & Construction		1,750,000.00	
3. Engineering & Architect Fees		150,000.00	
4. Parks & Grounds Improvements		3,500,000.00	
Construction Fund Total Expenditures			<u>\$ 5,510,000.00</u>

Construction Fund Total Revenue \$ 5,510,000.00

SUMMARY OF FUNDS
Fiscal Year 2023 - 2024

1. General Corporate	\$	2,700,000.00
2. Recreation		2,504,000.00
3. Museum		37,000.00
4. Police / Ranger		-
5. Paving and Lighting		30,000.00
6. Audit		24,000.00
7. Social Security		255,000.00
8. Illinois Municipal Retirement Fund		195,000.00
9. Public Liability Insurance		220,000.00
10. Special Recreation		185,000.00
11. Bonds		1,345,000.00
12. Shepherd's Crook Golf Course		2,666,000.00
13. Construction		5,510,000.00
		<hr/>
Total All Funds	\$	<u>15,671,000.00</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, 2023 and ending April 30, 2024 for the respective purposes set forth.

SECTION IV.

All unexpended balances of the appropriations for the fiscal year ending April 30, 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 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: \$ 6,966,000.00
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is: \$ 9,726,771.00
- (c) An estimate of expenditures contemplated for the fiscal year is: \$ 12,778,924.00
- (d) An estimate of cash expected on hand at the fiscal year-end is: \$ 3,913,847.00
- (e) An estimate of the amount of taxes to be received during the fiscal year is:

(1)	Real Estate Tax	\$ 3,768,637.33
(2)	Corporate Tax	338,000.00
	Total Taxes	<u>\$ 4,106,637.33</u>

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 20th day of July 2023.

ROLL CALL VOTE:

(seal)

AYES: Pye, Magiera, Hartmann

NAYS: none

ABSENT AND NOT VOTING: Fermant, Rivers



 President

ATTEST: 

 Secretary

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**LAKE COUNTY CLERK
ANTHONY VEGA**

STATE OF ILLINOIS)
)
COUNTY OF LAKE)


ESTIMATE OF REVENUES FOR FISCAL YEAR
2023 - 2024 OF ZION PARK DISTRICT

The following is an estimate of revenues, by source, anticipated to be received by Zion Park District, Lake County, Illinois, during the fiscal year 2023 - 2024:

SOURCE	AMOUNT
1) Real Estate Taxes	\$ 3,768,637
2) Corporate Replacement Taxes	338,000
3) Fees & Charges	2,612,160
4) Tipping Fees	480,000
5) Interest Income	145,174
6) Concession Income	340,000
7) Grants & Donations	1,392,800
8) Proceeds from Bond Sale	<u>650,000</u>
Total	<u>\$ 9,726,771</u>

The undersigned, being Chief Fiscal Officer of Zion Park District, hereby certifies that the foregoing is an estimate of revenues to be received by Zion Park District during the fiscal year 2023 - 2024.

Dated: 7-20-23


Eric Bradley, CPA
Chief Fiscal Officer

(SEAL)

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LAKE COUNTY CLERK
ANTHONY VEGA

STATE OF ILLINOIS)
) ss,
COUNTY OF LAKE)

SECRETARY'S CERTIFICATE

I, Eric Bradley, DO HEREBY CERTIFY that I am Secretary of the Board of Park Commissioners of the Zion Park District, Lake County, Illinois and as such official, I am keeper of the records, ordinances, files and seal of said Park District, and

I, HERBY CERTIFY that the foregoing instrument is a true and correct copy of ORDINANCE #904 AN ORDINANCE ADOPTING THE COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS FOR ZION PARK DISTRICT, LAKE COUNTY, ILLINOIS FOR THE FISCAL YEAR BEGINNING ON THE 1ST DAY OF MAY 2023 AND ENDING ON THE 30TH DAY OF APRIL 2024, of the Zion Park District, Lake County, Illinois adopted at a duly called Regular Meeting of the Board of Park Commissioners of the Zion Park District, held at Zion, Illinois, in said District at 7:00 p.m. on the 20th day of July, 2023 at which a quorum was present and voted in favor thereof, and that said Ordinance has not been amended, rescinded or changed.

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 called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that 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 the 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.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of the said Park District at Zion, Illinois, this 20th day of July, 2023.

(SEAL)


Eric Bradley, Secretary
Park Board of Commissioners

MAIL RECORDED COPY TO:

Zion Park District
2400 Dowie Memorial Drive
Zion, IL 60099

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**LAKE COUNTY CLERK
ANTHONY VEGA**