

Lake County Tax Extension Department Filing Receipt

Receipt #: 10712

Filing Date: 06/28/2024

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: 2025

Referendum

No Referendum accepted by Tax Extension Department at any time.

Notes:

Seal

Anthony Vega, Lake County Clerk

Executed by: CHRISTOPHER M LOPEZ

District Representative: Eric Bradley

ORDINANCE NO. 912
BUDGET AND APPROPRIATION ORDINANCE
2024 - 2025

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, 2024 AND ENDING ON
THE 30TH DAY OF APRIL, 2025.

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:

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 June 2024, on said Ordinance, notice of said hearing having been given by publication in the Lake

- (b) 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, 2024 and ending April 30, 2025, 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, 2024 and ending on the 30th day of April, 2025.

RECEIVED

JUN 28 2024

**LAKE COUNTY CLERK
ANTHONY VEGA**

1. GENERAL CORPORATE FUND

1. General and Administrative

1. Salaries & Wages	\$	395,000.00	
2. Public Information		3,000.00	
3. Utilities		60,000.00	
4. Group Health & Life Insurance		95,000.00	
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		90,000.00	
12. Transfer to Construction Fund		300,000.00	
Sub-total: General and Administrative			\$ 1,134,000.00

2. Park Maintenance

1. Salaries & Wages	\$	595,000.00	
2. Gasoline & Utilities		90,000.00	
3. Group Health & Life Insurance		175,000.00	
4. Seminars and Education		7,000.00	
5. Equipment Maintenance		90,000.00	
6. Ground Maintenance Contract Service		160,000.00	
7. Maintenance Supplies		97,000.00	
8. New Equipment		140,000.00	
Sub-total: Park Maintenance			\$ 1,354,000.00

3. Park Security

1. Salaries & Wages	\$	145,000.00	
2. Gasoline & Utilities		12,000.00	
3. Supplies		14,000.00	
Sub-total: Park Security			\$ 171,000.00

4. Park Improvements and Construction

1. Labor	\$	51,000.00	
2. Material		210,000.00	
3. New Construction		120,000.00	
4. New Equipment		85,000.00	
5. Planning		15,000.00	
Sub-total: Park Improvements and Construction			\$ 481,000.00

5. Acquisition New Park Lands

1. Purchase Price	\$	70,000.00	
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			\$ 97,000.00

General Fund Total Expenditures \$ 3,237,000.00

Revenue:

Real Estate Tax Levy	\$	1,363,823.21	
Other		1,873,176.79	
General Fund Total Revenue			<u>\$ 3,237,000.00</u>

2. RECREATION FUND

1. Administrative & Programming

1. Supervisory Salaries	\$	395,000.00	
2. Customer Service Wages		105,000.00	
3. Buildings & Grounds Maintenance Wages		210,000.00	
4. Leadership Wages & Contractors		344,000.00	
5. Public Information		26,000.00	
6. Gasoline & Utilities		140,000.00	
7. Group Health & Life Insurance		185,000.00	
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		35,000.00	
15. Tax Expense		2,000.00	
16. Special Events & Trips		39,000.00	
17. Sr. Citizens		33,000.00	
18. New Equipment		40,000.00	
19. Charge card fees		18,000.00	
20. Transfer to Pool		130,000.00	
Sub-total: Administrative & Programming			\$ 1,997,000.00

2. Port Shiloh Swimming Pool

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		60,000.00	
7. Seminars & Education		8,000.00	
8. Maintenance Supplies & Repairs		32,000.00	
9. Operational Supplies		19,000.00	
10. Merchandise Cost		1,000.00	
11. New Equipment		3,000.00	
Sub-total: Port Shiloh Swimming Pool			\$ 231,000.00

(Rec Fund - cont.)

3. Shiloh Golf Course

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		2,000.00	
9. Food Cost		5,000.00	
10. Merchandise Cost		5,000.00	
11. Tax Expense		2,000.00	
12. Golf Cart Lease		18,000.00	
13. Credit Card Fees		13,000.00	
14. Special Events		3,000.00	
15. New Equipment		25,000.00	
16. Equipment Maintenance Supplies		18,000.00	
17. Grounds Maintenance		43,000.00	
18. Course & Clubhouse Improvement		<u>150,000.00</u>	
Sub-total: Shiloh Golf Course			<u>\$ 446,000.00</u>
Recreation Fund Total Expenditures			<u>\$ 2,674,000.00</u>
Revenue:			
Real Estate Tax Levy	\$	1,261,001.17	
Other		<u>1,412,998.83</u>	
Recreation Fund Total Revenue			<u>\$ 2,674,000.00</u>

3. MUSEUM FUND

1. Operational Wages	\$	3,000.00	
2. Equipment Maintenance & Repairs		4,000.00	
3. Building Maintenance Supplies		2,000.00	
4. Supplies		3,000.00	
Museum Fund Total Expenditures			<u>\$ 12,000.00</u>

Revenue:

Real Estate Tax Levy	\$	-	
Other		12,000.00	
Museum Fund Total Revenue			<u>\$ 12,000.00</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. PAVING AND LIGHTING FUND

1. Paving and Lighting Expenditures	\$	40,000.00	
Paving and Lighting Fund Total Expenditures			<u>\$ 40,000.00</u>

Revenue:

Real Estate Tax Levy	\$	21,001.37	
Other		18,998.63	
Paving and Lighting Fund Total Revenue			<u>\$ 40,000.00</u>

6. AUDIT FUND

1. Audit Fees	\$	26,000.00	
Audit Fund Total Expenditures			\$ 26,000.00

Revenue:

Real Estate Tax Levy	\$	21,001.37	
Other		4,998.63	
Audit Fund Total Revenue			\$ 26,000.00

7. SOCIAL SECURITY FUND

1. Employer FICA Taxes	\$	275,000.00	
Social Security Fund Total Expenditures			\$ 275,000.00

Revenue:

Real Estate Tax Levy	\$	209,000.36	
Other		65,999.64	
Social Security Fund Total Revenue			\$ 275,000.00

8. ILLINOIS MUNICIPAL RETIREMENT FUND

1. Employer IMRF contributions	\$	245,000.00	
Illinois Municipal Retirement Fund Total Expenditures			\$ 245,000.00

Revenue:

Real Estate Tax Levy	\$	149,001.96	
Other		95,998.04	
Illinois Municipal Retirement Fund Total Revenue			\$ 245,000.00

9. PUBLIC LIABILITY INSURANCE FUND

1. Liability Management Wages	\$	47,000.00	
2. Liability & Workmen's Comp. Insurance		125,000.00	
3. Seminars, Education, Training		3,000.00	
4. Safety Supplies & Equipment		17,000.00	
5. Alarm Monitoring		23,000.00	
6. New Equipment		17,000.00	
7. IL Unemployment		13,000.00	
Public Liability Insurance Fund Total Expenditures			<u>\$ 245,000.00</u>

Revenue:

Real Estate Tax Levy	\$	170,003.32	
Other		74,996.68	
Public Liability Insurance Fund Total Revenue			<u>\$ 245,000.00</u>

10. SPECIAL RECREATION FUND

1. Supervisory Salaries	\$	34,000.00	
2. Leadership Wages		26,000.00	
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		75,000.00	
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	\$	50,002.24	
Other		134,997.76	
Special Recreation Fund Total Revenue			<u>\$ 185,000.00</u>

11. BOND & INTEREST FUND

1. Principal & Interest Payments	\$	1,400,000.00	
2. Transfer to Construction Fund		2,900,000.00	
3. Issuance Costs		38,000.00	
Bond and Interest Fund Total Expenditures			<u>\$ 4,338,000.00</u>

Revenue:

Real Estate Tax Levy	\$	703,840.76	
Other		3,634,159.24	
Bond and Interest Fund Total Revenue			<u>\$ 4,338,000.00</u>

12. SHEPHERD'S CROOK GOLF COURSE FUND

1. Clubhouse Salaries & Wages	\$	485,000.00	
2. Maintenance Salaries & Wages		365,000.00	
3. Public Information		15,000.00	
4. Utilities		74,000.00	
5. Group Health & Life Insurance		135,000.00	
6. Organization Dues, Seminars, Education		15,000.00	
7. Building Maintenance		34,000.00	
8. Operational Supplies		36,000.00	
9. Food & Beverage Cost		175,000.00	
10. Merchandise Cost		65,000.00	
11. Golf Cart Lease		63,000.00	
12. Tax Expense		35,000.00	
13. Special Events		25,000.00	
14. Credit Card Fees		55,000.00	
15. Administrative Costs		20,000.00	
16. Intergovernmental Agreement		18,000.00	
17. Equipment Maintenance Supplies		75,000.00	
18. Grounds Maintenance		130,000.00	
19. Building & Property Improvements		370,000.00	
20. New Equipment		250,000.00	
22. Transfer to Recreation		35,000.00	
21. Course Improvements		275,000.00	
Shepherd's Crook Golf Course Fund Total Expenses			<u>\$ 2,750,000.00</u>

Shepherd's Crook Golf Course Fund Total Revenue \$ 2,750,000.00

13. CONSTRUCTION FUND

1. New Equipment	\$	110,000.00	
2. Building Improvements & Construction		1,000,000.00	
3. Engineering & Architect Fees		140,000.00	
4. Parks & Grounds Improvements		6,000,000.00	
Construction Fund Total Expenditures			<u>\$ 7,250,000.00</u>

Construction Fund Total Revenue \$ 7,250,000.00

SUMMARY OF FUNDS
Fiscal Year 2024 - 2025

1. General Corporate	\$	3,237,000.00
2. Recreation		2,674,000.00
3. Museum		12,000.00
4. Police / Ranger		-
5. Paving and Lighting		40,000.00
6. Audit		26,000.00
7. Social Security		275,000.00
8. Illinois Municipal Retirement Fund		245,000.00
9. Public Liability Insurance		245,000.00
10. Special Recreation		185,000.00
11. Bonds		4,338,000.00
12. Shepherd's Crook Golf Course		2,750,000.00
13. Construction		7,250,000.00
Total All Funds	\$	<u>21,277,000.00</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, 2024 and ending April 30, 2025 for the respective purposes set forth.

SECTION IV.

All unexpended balances of the appropriations for the fiscal year ending April 30, 2024 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: \$ 7,216,512.00
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is: \$ 14,658,382.00
- (c) An estimate of expenditures contemplated for the fiscal year is: \$ 18,236,585.00
- (d) An estimate of cash expected on hand at the fiscal year-end is: \$ 3,638,309.00
- (e) An estimate of the amount of taxes to be received during the fiscal year is:

(1)	Real Estate Tax	\$ 3,948,675.76
(2)	Corporate Tax	410,000.00
	Total Taxes	\$ 4,358,675.76

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 June 2024.


ROLL CALL VOTE:

(seal)

AYES: Pye, Magiera, Carlson

NAYS: none

ABSENT AND NOT VOTING: Rivers, Fermain


President

ATTEST: 
Secretary

STATE OF ILLINOIS)
)
 COUNTY OF LAKE)


ESTIMATE OF REVENUES FOR FISCAL YEAR
 2024 - 2025 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 2024 - 2025:

SOURCE	AMOUNT
1) Real Estate Taxes	\$ 3,948,676
2) Corporate Replacement Taxes	410,000
3) Fees & Charges	5,163,121
4) Tipping Fees	490,000
5) Interest Income	212,204
6) Concession Income	502,875
7) Grants & Donations	509,646
8) Proceeds from Bond Sale	<u>3,421,860</u>
Total	<u>\$ 14,658,382</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 2024 - 2025.

Dated: 6-20-24



 Eric Bradley, CPA
 Chief Fiscal Officer

(SEAL)

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JUN 28 2024

**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 #912 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 2024 AND ENDING ON THE 30TH DAY OF APRIL 2025, 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 June, 2024 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 June, 2024.

(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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JUN 28 2024

**LAKE COUNTY CLERK
ANTHONY VEGA**