

ORDINANCE NO. 919
BUDGET AND APPROPRIATION ORDINANCE
2025 - 2026

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, 2025 AND ENDING ON
THE 30TH DAY OF APRIL, 2026.

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 19th day of June 2025, 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,
- (b)

- 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, 2025 and ending April 30, 2026, 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, 2025 and ending on the 30th day of April, 2026.

1. GENERAL CORPORATE FUND

1. General and Administrative

1. Salaries & Wages	\$	350,000.00	
2. Public Information		3,000.00	
3. Utilities		70,000.00	
4. Group Health & Life Insurance		95,000.00	
5. Office Expense		70,000.00	
6. Legal Fees & Professional Services		43,000.00	
7. Seminars and Education		18,000.00	
8. Dues & Subscriptions		12,000.00	
9. Office Supplies		20,000.00	
10. Supplies		22,000.00	
11. New Equipment		160,000.00	
12. Transfer to Construction Fund		150,000.00	
Sub-total: General and Administrative			\$ 1,013,000.00

2. Park Maintenance

1. Salaries & Wages	\$	350,000.00	
2. Gasoline & Utilities		90,000.00	
3. Group Health & Life Insurance		135,000.00	
4. Seminars and Education		7,000.00	
5. Equipment Maintenance		110,000.00	
6. Building Maintenance Contract Service		130,000.00	
7. Ground Maintenance Contract Service		190,000.00	
8. Maintenance Supplies		137,000.00	
9. New Equipment		200,000.00	
Sub-total: Park Maintenance			\$ 1,349,000.00

3. Park Security

1. Salaries & Wages	\$	115,000.00	
2. Gasoline & Utilities		12,000.00	
3. Supplies		14,000.00	
Sub-total: Park Security			\$ 141,000.00

4. Park Improvements and Construction

1. Labor	\$	55,000.00	
2. Material		215,000.00	
3. New Construction		150,000.00	
4. New Equipment		115,000.00	
5. Planning		25,000.00	
Sub-total: Park Improvements and Construction			\$ 560,000.00

5. Acquisition New Park Lands

1. Purchase Price	\$	100,000.00	
2. Accrued Real Estate Taxes		8,000.00	
3. Legal Fees & Title Insurance		15,000.00	
4. Land Survey		6,000.00	
5. Appraisal		8,000.00	
Sub-total: Acquisition New Park Lands			\$ 137,000.00

General Fund Total Expenditures \$ 3,200,000.00

Revenue:

Real Estate Tax Levy	\$	1,438,324.80	
Other		1,761,675.20	
General Fund Total Revenue			<u>\$ 3,200,000.00</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		190,000.00	
4. Leadership Wages & Contractors		348,000.00	
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		80,000.00	
12. Supplies		115,000.00	
13. Food Cost		14,000.00	
14. Rental Expense		35,000.00	
15. Tax Expense		2,000.00	
16. Special Events & Trips		60,000.00	
17. Sr. Citizens		33,000.00	
18. New Equipment		30,000.00	
19. Charge card fees		18,000.00	
20. Transfer to Pool		130,000.00	
Sub-total: Administrative & Programming			\$ 2,012,000.00

2. Port Shiloh Swimming Pool

1. Supervisory Salaries	\$	18,000.00	
2. Maintenance Wages		10,000.00	
3. Lesson Wages		16,000.00	
4. Guard Wages		68,000.00	
5. Public Information		2,000.00	
6. Utilities		60,000.00	
7. Seminars & Education		9,000.00	
8. Maintenance Supplies & Repairs		32,000.00	
9. Operational Supplies		24,000.00	
10. Merchandise Cost		1,000.00	
11. New Equipment		3,000.00	
Sub-total: Port Shiloh Swimming Pool			\$ 243,000.00

3. Shiloh Golf Course

1. Clubhouse Wages	\$	50,000.00	
2. Maintenance Wages		90,000.00	
3. Public Information		2,000.00	
4. Gasoline & Utilities		20,000.00	
5. Health Insurance		10,000.00	
6. Building Maintenance Supplies		6,000.00	
7. Operational Supplies		9,000.00	
8. Food Cost		5,000.00	
9. Merchandise Cost		5,000.00	
10. Tax Expense		9,000.00	
11. Credit Card Fees		13,000.00	
12. Special Events		3,000.00	
13. New Equipment		25,000.00	
14. Equipment Maintenance Supplies		25,000.00	
15. Grounds Maintenance		43,000.00	
16. Course & Clubhouse Improvement		75,000.00	
Sub-total: Shiloh Golf Course			\$ 390,000.00
Recreation Fund Total Expenditures			\$ 2,645,000.00
Revenue:			
Real Estate Tax Levy	\$	1,305,183.84	
Other		1,339,816.16	
Recreation Fund Total Revenue			\$ 2,645,000.00

3. MUSEUM FUND

1. Operational Wages	\$	2,000.00	
2. Equipment Maintenance & Repairs		2,000.00	
3. Building Maintenance Supplies		1,000.00	
4. Supplies		2,000.00	
Museum Fund Total Expenditures			<u>\$ 7,000.00</u>

Revenue:

Real Estate Tax Levy	\$	-	
Other		7,000.00	
Museum Fund Total Revenue			<u>\$ 7,000.00</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	\$	30,000.00	
Paving and Lighting Fund Total Expenditures			<u>\$ 30,000.00</u>

Revenue:

Real Estate Tax Levy	\$	21,176.10	
Other		8,823.90	
Paving and Lighting Fund Total Revenue			<u>\$ 30,000.00</u>

6. AUDIT FUND

1. Audit Fees	\$ 25,000.00	
Audit Fund Total Expenditures		\$ 25,000.00
Revenue:		
Real Estate Tax Levy	\$ 21,176.10	
Other	3,823.90	
Audit Fund Total Revenue		\$ 25,000.00

7. SOCIAL SECURITY FUND

1. Employer FICA Taxes	\$ 280,000.00	
Social Security Fund Total Expenditures		\$ 280,000.00
Revenue:		
Real Estate Tax Levy	\$ 205,857.80	
Other	74,142.20	
Social Security Fund Total Revenue		\$ 280,000.00

8. ILLINOIS MUNICIPAL RETIREMENT FUND

1. Employer IMRF contributions	\$ 235,000.00	
Illinois Municipal Retirement Fund Total Expenditures		\$ 235,000.00
Revenue:		
Real Estate Tax Levy	\$ 144,789.96	
Other	90,210.04	
Illinois Municipal Retirement Fund Total Revenue		\$ 235,000.00

9. PUBLIC LIABILITY INSURANCE FUND

1. Liability Management Wages	\$ 47,000.00
2. Liability & Workmen's Comp. Insurance	133,000.00
3. Seminars, Education, Training	3,000.00
4. Safety Supplies & Equipment	17,000.00
5. Alarm Monitoring	25,000.00
6. New Equipment	14,000.00
7. IL Unemployment	16,000.00

Public Liability Insurance Fund Total Expenditures	<u>\$ 255,000.00</u>
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Revenue:

Real Estate Tax Levy	\$ 190,098.51
Other	64,901.49

Public Liability Insurance Fund Total Revenue	<u>\$ 255,000.00</u>
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10. SPECIAL RECREATION FUND

1. Supervisory Salaries	\$ 35,000.00
2. Leadership Wages	27,000.00
3. Public Information	6,000.00
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	14,000.00
9. Payments to SRSNLC	75,000.00
10. Capital Outlay	10,000.00
11. Contractual Services	2,000.00

Special Recreation Fund Total Expenditures	<u>\$ 180,000.00</u>
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Revenue:

Real Estate Tax Levy	\$ 50,000.58
Other	129,999.42

Special Recreation Fund Total Revenue	<u>\$ 180,000.00</u>
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11. BOND & INTEREST FUND

1. Principal & Interest Payments	\$ 1,455,000.00
2. Transfer to Construction Fund	-
3. Issuance Costs	15,000.00

Bond and Interest Fund Total Expenditures	<u>\$ 1,470,000.00</u>
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Revenue:

Real Estate Tax Levy	\$ 726,772.64
Other	743,227.36

Bond and Interest Fund Total Revenue	<u>\$ 1,470,000.00</u>
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12. SHEPHERD'S CROOK GOLF COURSE FUND

1. Clubhouse Salaries & Wages	\$	515,000.00	
2. Maintenance Salaries & Wages		455,000.00	
3. Public Information		15,000.00	
4. Utilities		70,000.00	
5. Group Health & Life Insurance		145,000.00	
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		39,000.00	
13. Special Events		25,000.00	
14. Credit Card Fees		55,000.00	
15. Administrative Costs		25,000.00	
16. Intergovernmental Agreement		18,000.00	
17. Equipment Maintenance Supplies		85,000.00	
18. Grounds Maintenance		130,000.00	
19. Building & Property Improvements		250,000.00	
20. New Equipment		250,000.00	
22. Transfer to Recreation		50,000.00	
21. Course Improvements		355,000.00	
Shepherd's Crook Golf Course Fund Total Expenses			<u>\$ 2,870,000.00</u>

Shepherd's Crook Golf Course Fund Total Revenue	<u>\$ 2,870,000.00</u>
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13. CONSTRUCTION FUND

1. New Equipment	\$	100,000.00	
2. Building Improvements & Construction		730,000.00	
3. Engineering & Architect Fees		150,000.00	
4. Parks & Grounds Improvements		3,000,000.00	
Construction Fund Total Expenditures			<u>\$ 3,980,000.00</u>

Construction Fund Total Revenue	<u>\$ 3,980,000.00</u>
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SUMMARY OF FUNDS
Fiscal Year 2025 - 2026

1. General Corporate	\$ 3,200,000.00
2. Recreation	2,645,000.00
3. Museum	7,000.00
4. Police / Ranger	-
5. Paving and Lighting	30,000.00
6. Audit	25,000.00
7. Social Security	280,000.00
8. Illinois Municipal Retirement Fund	235,000.00
9. Public Liability Insurance	255,000.00
10. Special Recreation	180,000.00
11. Bonds	1,470,000.00
12. Shepherd's Crook Golf Course	2,870,000.00
13. Construction	3,980,000.00
Total All Funds	<u>\$ 15,177,000.00</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, 2025 and ending April 30, 2026 for the respective purposes set forth.

SECTION IV.

All unexpended balances of the appropriations for the fiscal year ending April 30, 2025 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 and are hereby made part of the aforementioned budget:

- (a) An estimate of cash on hand at the beginning of the fiscal year is: \$ 7,245,000.00
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is: \$ 10,604,610.00
- (c) An estimate of expenditures contemplated for the fiscal year is: \$ 12,440,169.00
- (d) An estimate of cash expected on hand at the fiscal year-end is: \$ 5,409,441.00
- (e) An estimate of the amount of taxes to be received during the fiscal year is:

(1)	Real Estate Tax	\$	4,103,380.33
(2)	Corporate Tax		350,000.00
	Total Taxes	\$	<u>4,453,380.33</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 19th day of June 2025.

ROLL CALL VOTE:

(seal)

AYES: _____

NAYS: _____

ABSENT AND NOT VOTING: _____

President

ATTEST: _____
Secretary

STATE OF ILLINOIS)
)
COUNTY OF LAKE)

ESTIMATE OF REVENUES FOR FISCAL YEAR
2025 - 2026 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 2025 - 2026:

SOURCE	AMOUNT
1) Real Estate Taxes	\$ 4,103,380
2) Corporate Replacement Taxes	350,000
3) Fees & Charges	2,800,194
4) Tipping Fees	500,000
5) Interest Income	207,210
6) Concession Income	529,750
7) Grants & Donations	1,407,280
8) Proceeds from Bond Sale	<u>706,796</u>
Total	<u>\$ 10,604,610</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 2025 - 2026.

Dated: _____

Eric Bradley, CPA
Chief Fiscal Officer

(SEAL)

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 #919 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 2025 AND ENDING ON THE 30TH DAY OF APRIL 2026, 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 19th day of June, 2025 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 19th day of June, 2025.

(SEAL)

Eric Bradley, Secretary
Park Board of Commissioners

MAIL RECORDED COPY TO:

Zion Park District
2400 Dowie Memorial Drive
Zion, IL 60099