

ORDINANCE NO. 928
BUDGET AND APPROPRIATION ORDINANCE
2026 - 2027

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, 2026 AND ENDING ON THE 30TH DAY OF APRIL, 2027.

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 16th day of July 2026, 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, 2026 and ending April 30, 2027, 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, 2026 and ending on the 30th day of April, 2027.

1. GENERAL CORPORATE FUND

1. General and Administrative

1. Salaries & Wages	\$	370,000.00	
2. Public Information		35,000.00	
3. Utilities		70,000.00	
4. Group Health & Life Insurance		155,000.00	
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. Supplies		35,000.00	
10. New Equipment		120,000.00	
11. Transfer to Shepherd's Crook		250,000.00	
12. Transfer to Capital Fund		150,000.00	
Sub-total: General and Administrative			\$ 1,328,000.00

2. Park Maintenance

1. Salaries & Wages	\$	400,000.00	
2. Gasoline & Utilities		90,000.00	
3. Group Health & Life Insurance		135,000.00	
4. Seminars and Education		7,000.00	
5. Equipment Maintenance		95,000.00	
6. Building Maintenance Contract Service		100,000.00	
7. Ground Maintenance Contract Service		210,000.00	
8. Maintenance Supplies		132,000.00	
9. New Equipment		150,000.00	
Sub-total: Park Maintenance			\$ 1,319,000.00

3. Park Security

1. Salaries & Wages	\$	125,000.00	
2. Gasoline & Utilities		12,000.00	
3. Supplies		14,000.00	
Sub-total: Park Security			\$ 151,000.00

4. Park Improvements and Construction

1. Labor	\$	60,000.00	
2. Material		215,000.00	
3. New Construction		125,000.00	
4. New Equipment		115,000.00	
5. Planning		25,000.00	
Sub-total: Park Improvements and Construction			\$ 540,000.00

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 \$ 3,475,000.00

Revenue:

Real Estate Tax Levy	\$	1,462,042.42	
Other		2,012,957.58	
General Fund Total Revenue			\$ 3,475,000.00

2. RECREATION FUND

1. Administrative & Programming

1. Supervisory Salaries	\$	415,000.00	
2. Customer Service Wages		110,000.00	
3. Buildings & Grounds Maintenance Wages		215,000.00	
4. Leadership Wages & Contractors		365,000.00	
5. Public Information		28,000.00	
6. Gasoline & Utilities		140,000.00	
7. Group Health & Life Insurance		194,000.00	
8. Organization Dues, Seminars, Education		12,000.00	
9. Maintenance of Equipment		43,000.00	
10. Building Maintenance (Supplies & Services)		55,000.00	
11. Park Improvements		80,000.00	
12. Supplies		120,000.00	
13. Food Cost		14,000.00	
14. Rental Expense		35,000.00	
15. Tax Expense		4,000.00	
16. Special Events & Trips		60,000.00	
17. Sr. Citizens		35,000.00	
18. New Equipment		30,000.00	
19. Charge card fees		18,000.00	
20. Transfer to Pool		160,000.00	
Sub-total: Administrative & Programming			\$ 2,133,000.00

2. Port Shiloh Swimming Pool

1. Supervisory Salaries	\$	23,000.00	
2. Maintenance Wages		10,000.00	
3. Lesson Wages		19,000.00	
4. Guard Wages		74,000.00	
5. Public Information		2,000.00	
6. Utilities		75,000.00	
7. Seminars & Education		7,000.00	
8. Maintenance Supplies & Repairs		40,000.00	
9. Operational Supplies		26,000.00	
10. Merchandise Cost		1,000.00	
11. New Equipment		5,000.00	
Sub-total: Port Shiloh Swimming Pool			\$ 282,000.00

3. Shiloh Golf Course

1. Clubhouse Wages	\$	53,000.00	
2. Maintenance Wages		105,000.00	
3. Public Information		2,000.00	
4. Gasoline & Utilities		15,000.00	
5. Health Insurance		11,000.00	
6. Building Maintenance Supplies		5,000.00	
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		12,000.00	
12. Special Events		3,000.00	
13. New Equipment		29,000.00	
14. Equipment Maintenance Supplies		26,000.00	
15. Grounds Maintenance		55,000.00	
16. Course & Clubhouse Improvement		60,000.00	
Sub-total: Shiloh Golf Course		<u>404,000.00</u>	\$ <u>404,000.00</u>
Recreation Fund Total Expenditures			\$ <u><u>2,819,000.00</u></u>
Revenue:			
Real Estate Tax Levy	\$	1,335,451.84	
Other		1,483,548.16	
Recreation Fund Total Revenue		<u>2,819,000.00</u>	\$ <u><u>2,819,000.00</u></u>

3. MUSEUM FUND

1. Operational Wages	\$	1,000.00	
2. Equipment Maintenance & Repairs		1,000.00	
3. Building Maintenance Supplies		1,000.00	
4. Licenses		2,000.00	
Museum Fund Total Expenditures			<u>\$ 5,000.00</u>

Revenue:

Real Estate Tax Levy	\$	-	
Other		5,000.00	
Museum Fund Total Revenue			<u>\$ 5,000.00</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	\$	45,000.00	
Paving and Lighting Fund Total Expenditures			<u>\$ 45,000.00</u>

Revenue:

Real Estate Tax Levy	\$	26,132.82	
Other		18,867.18	
Paving and Lighting Fund Total Revenue			<u>\$ 45,000.00</u>

6. <u>AUDIT FUND</u>		
1. Audit Fees	\$	25,000.00
Audit Fund Total Expenditures		<u>\$ 25,000.00</u>
Revenue:		
Real Estate Tax Levy	\$	19,709.67
Other		<u>5,290.33</u>
Audit Fund Total Revenue		<u>\$ 25,000.00</u>
7. <u>SOCIAL SECURITY FUND</u>		
1. Employer FICA Taxes	\$	295,000.00
Social Security Fund Total Expenditures		<u>\$ 295,000.00</u>
Revenue:		
Real Estate Tax Levy	\$	210,887.06
Other		<u>84,112.94</u>
Social Security Fund Total Revenue		<u>\$ 295,000.00</u>
8. <u>ILLINOIS MUNICIPAL RETIREMENT FUND</u>		
1. Employer IMRF contributions	\$	260,000.00
Illinois Municipal Retirement Fund Total Expenditures		<u>\$ 260,000.00</u>
Revenue:		
Real Estate Tax Levy	\$	153,243.18
Other		<u>106,756.82</u>
Illinois Municipal Retirement Fund Total Revenue		<u>\$ 260,000.00</u>

9. PUBLIC LIABILITY INSURANCE FUND

1. Liability Management Wages	\$	47,000.00
2. Liability & Workmen's Comp. Insurance		160,000.00
3. Seminars, Education, Training		3,000.00
4. Safety Supplies & Equipment		15,000.00
5. Alarm Monitoring		30,000.00
6. New Equipment		15,000.00
7. IL Unemployment		20,000.00

Public Liability Insurance Fund Total Expenditures \$ 290,000.00

Revenue:

Real Estate Tax Levy	\$	234,542.90
Other		55,457.10

Public Liability Insurance Fund Total Revenue \$ 290,000.00

10. SPECIAL RECREATION FUND

1. Supervisory Salaries	\$	35,000.00
2. Leadership Wages		30,000.00
3. Public Information		5,000.00
4. Liability Insurance		4,000.00
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		77,000.00
10. Capital Outlay		10,000.00
11. Contractual Services		3,000.00

Special Recreation Fund Total Expenditures \$ 185,000.00

Revenue:

Real Estate Tax Levy	\$	50,000.82
Other		134,999.18

Special Recreation Fund Total Revenue \$ 185,000.00

11. BOND & INTEREST FUND

1. Principal & Interest Payments	\$	1,550,000.00
2. Transfer to Construction Fund		20,000.00
3. Issuance Costs		15,000.00

Bond and Interest Fund Total Expenditures \$ 1,585,000.00

Revenue:

Real Estate Tax Levy	\$	48,727.86
Other		1,536,272.14

Bond and Interest Fund Total Revenue \$ 1,585,000.00

12. SHEPHERD'S CROOK GOLF COURSE FUND

1. Clubhouse Salaries & Wages	\$	535,000.00	
2. Maintenance Salaries & Wages		480,000.00	
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		37,000.00	
8. Operational Supplies		35,000.00	
9. Food & Beverage Cost		185,000.00	
10. Merchandise Cost		70,000.00	
11. Golf Cart Lease		65,000.00	
12. Tax Expense		45,000.00	
13. Special Events		25,000.00	
14. Credit Card Fees		60,000.00	
15. Administrative Costs		20,000.00	
16. Intergovernmental Agreement		18,000.00	
17. Equipment Maintenance Supplies		115,000.00	
18. Grounds Maintenance		120,000.00	
19. Building & Property Improvements		150,000.00	
20. New Equipment		145,000.00	
22. Transfer to Recreation		50,000.00	
21. Course Improvements		900,000.00	
Shepherd's Crook Golf Course Fund Total Expenses			<u>\$ 3,300,000.00</u>

Shepherd's Crook Golf Course Fund Total Revenue \$ 3,300,000.00

13. CONSTRUCTION FUND

1. New Equipment	\$	100,000.00	
2. Building Improvements & Construction		750,000.00	
3. Engineering & Architect Fees		50,000.00	
4. Parks & Grounds Improvements		1,100,000.00	
Construction Fund Total Expenditures			<u>\$ 2,000,000.00</u>

Construction Fund Total Revenue \$ 2,000,000.00

SUMMARY OF FUNDS
Fiscal Year 2026 - 2027

1. General Corporate	\$	3,475,000.00
2. Recreation		2,819,000.00
3. Museum		5,000.00
4. Police / Ranger		-
5. Paving and Lighting		45,000.00
6. Audit		25,000.00
7. Social Security		295,000.00
8. Illinois Municipal Retirement Fund		260,000.00
9. Public Liability Insurance		290,000.00
10. Special Recreation		185,000.00
11. Bonds		1,585,000.00
12. Shepherd's Crook Golf Course		3,300,000.00
13. Construction		2,000,000.00
Total All Funds	<u>\$</u>	<u>14,284,000.00</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, 2026 and ending April 30, 2027 for the respective purposes set forth.

SECTION IV.

All unexpended balances of the appropriations for the fiscal year ending April 30, 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 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: \$ 6,106,000.00
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is: \$ 9,982,076.00
- (c) An estimate of expenditures contemplated for the fiscal year is: \$ 11,259,067.00
- (d) An estimate of cash expected on hand at the fiscal year-end is: \$ 4,829,009.00
- (e) An estimate of the amount of taxes to be received during the fiscal year is:

(1)	Real Estate Tax	\$	3,540,738.57
(2)	Corporate Tax		340,000.00
	Total Taxes	\$	3,880,738.57

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 2026.

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
2026 - 2027 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 2026 - 2027:

SOURCE	AMOUNT
1) Real Estate Taxes	\$ 3,540,739
2) Corporate Replacement Taxes	340,000
3) Fees & Charges	2,896,538
4) Tipping Fees	500,000
5) Interest Income	199,255
6) Concession Income	563,000
7) Grants & Donations	1,225,544
8) Proceeds from Bond Sale	<u>717,000</u>
Total	<u>\$ 9,982,076</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 2026 - 2027.

Dated: _____

Eric Bradley, CPA
Chief Fiscal Officer

(SEAL)

