

BUDGET AND APPROPRIATION ORDINANCE
2026/2027
AN ORDINANCE ADOPTING THE COMBINED ANNUAL BUDGET AND
APPROPRIATION
OF FUNDS FOR GURNEE PARK DISTRICT 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
GURNEE PARK DISTRICT (the "District"), LAKE COUNTY, ILLINOIS:

SECTION I. It is hereby found and determined: (a) This board has hereto 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 30 days prior to final
action hereunder;

(b) A public hearing was held at Gurnee Park District, Gurnee, Illinois, on the
19th day of May, 2026, on said ordinance, notice of said hearing having been given by
publication in the DAILY HERALD, being a newspaper published within this District, at least
one week prior to such hearing; and

(c) All other legal requirements for the adoption of the annual budget and
appropriation ordinance of this District for the Fiscal year beginning May 1, 2026, and ending
April 30, 2027 have 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.

Table with columns: BUDGET, APPROPRIATION. Rows include: CORPORATE FUND, Administration: Salaries, Contractual/Legal/Professional Services, Insurance Benefits, Utilities, Materials & Supplies, Capitalized Equipment, Other Expenses, Total for Administration, Park Management: Salaries, Contractual Services.

Insurance Benefits	\$204,785	\$245,742
Utilities	\$57,110	\$68,532
Materials & Supplies	\$209,200	\$251,040
Capitalized Equipment	\$14,500	\$17,400
Other Expenses	\$81,500	\$97,800
Total for Park Management	\$1,564,048	\$1,876,858

CORPORATE FUND TOTAL **\$2,854,503** **\$3,425,403**

Income:

Real Estate Tax Levy	\$2,706,103	\$3,247,323
Other	\$148,400	\$178,080
Fund Transfer	\$0	\$0
CORPORATE FUND INCOME	\$2,854,503	\$3,425,403

SITE & CONSTRUCTION FUND (DEVELOPER DONATIONS)

Contractual/Legal/Professional Services	\$1,000	\$1,200
Capital Outlay:		
New Equipment	\$0	\$0
Park Development / Building		
Improvements	\$0	\$0
Land Acquisitions	\$0	\$0
Other Expenses	\$0	\$0
SITE & CONSTRUCTION FUND TOTAL	\$1,000	\$1,200

Income:

Grants	\$0	\$0
Developer Donations	\$0	\$0
Other	\$7,500	\$9,000
TOTAL FUND INCOME	\$7,500	\$9,000

SITE & CONSTRUCTION FUND (BONDS)

Contractual/Legal/Professional Services	\$161,654	\$193,985
Capital Outlay:		
New Equipment	\$34,000	\$40,800
New Vehicles	\$192,000	\$230,400
Park Development / Building		
Improvements	\$1,047,000	\$1,256,400
Land Acquisitions	\$0	\$0
Total Capital Outlay	\$1,273,000	\$1,527,600
Debt Retirement	\$0	\$0

Other Expenses	\$0	\$0
SITE & CONST. FUND (BONDS) TOTAL	\$1,434,654	\$1,721,585
Income:		
Bond Proceeds	\$1,194,375	\$1,433,250
Other	\$600	\$720
TOTAL SITE & CON FUND (BONDS) INCOME	\$1,194,975	\$1,433,970

CAPITAL REPLACEMENT / DEVELOPMENT FUND

Contractual Services	\$0	\$0
Capital Outlay:		
Land Acquisition	\$0	\$0
New Equipment	\$0	\$0
Park Improvements	\$415,000	\$498,000
Building Improvements	\$1,856,500	\$2,227,800
Total Capital Outlay	\$2,271,500	\$2,725,800

Debt Retirement	\$0	\$0
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CAPITAL REPLACEMENT / DEVELOPMENT FUND TOTAL	\$2,271,500	\$2,725,800
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Income:		
Grant Proceeds	\$400,000	\$480,000
Other	\$165,000	\$198,000
Fund Transfer	\$400,000	\$480,000
TOTAL FUND INCOME	\$965,000	\$1,158,000

RECREATION FUND

Administration:		
Salaries	\$779,070	\$934,884
Contractual/Professional	\$216,200	\$259,439
Insurance Benefits	\$209,081	\$250,897
Utilities	\$40,500	\$48,600
Materials & Supplies	\$27,800	\$33,360
Equipment	\$4,600	\$5,520
Other Expenses	\$100,580	\$120,696
Total for Administration	\$1,377,831	\$1,653,397

Park Management:

Salaries	\$828,133	\$993,759
Contractual Services	\$86,400	\$103,680
Insurance Benefits	\$226,514	\$271,817
Utilities	\$115,400	\$138,480
Materials & Supplies	\$152,950	\$183,540
Equipment	\$14,000	\$16,800
Total for Park Management	\$1,423,397	\$1,708,076

Programs:

Salaries	\$3,707,687	\$4,449,224
Contractual Services	\$641,650	\$769,980
Insurance Benefits	\$137,562	\$165,074
Utilities	\$398,883	\$478,659
Materials & Supplies	\$573,201	\$687,841
Equipment	\$550,680	\$668,256
Debt Service	\$893,206	\$1,071,847
Other Operating Expenses	\$517,747	\$613,796
Total for Programs	\$7,420,615	\$8,904,738

RECREATION FUND TOTAL	\$10,221,842	\$12,266,210
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Income:

Real Estate Tax Levy	\$1,682,958	\$2,019,549
Fees & Charges	\$8,282,341	\$9,938,810
Other	\$256,543	\$307,852
Fund Transfer	\$0	\$0
TOTAL RECREATION FUND INCOME	\$10,221,842	\$12,266,211

AUDIT FUND

Auditing Services	\$30,910	\$37,092
AUDIT FUND TOTAL	\$30,910	\$37,092

Income:

Real Estate Tax Levy	\$28,110	\$33,732
Other	\$135	\$162
TOTAL AUDIT FUND INCOME	\$28,245	\$33,894

PAVING & LIGHTING FUND

Paving Expense	\$40,000	\$48,000
Lighting Expense	\$37,000	\$44,400
PAVING & LIGHTING FUND TOTAL	\$77,000	\$92,400

Income:		
Real Estate Tax Levy	\$71,451	\$85,741
Other	\$640	\$768
TOTAL PAVING & LIGHTING FUND INCOME	\$72,091	\$86,509

RECREATION FOR HANDICAPPED FUND

Payment to WSRA	\$434,580	\$521,497
ADA Inclusion Services	\$56,000	\$67,200
ADA Improvements	\$180,000	\$216,000
RECREATION FOR HANDICAPPED TOTAL	\$670,580	\$804,697

Income:		
Real Estate Tax Levy	\$579,441	\$695,330
Other	\$10,500	\$12,600
TOTAL INCOME	\$589,941	\$707,930

LIABILITY INSURANCE FUND

Unemployment Insurance	\$0	\$0
Tort Liability Insurance	\$70,306	\$84,369
Property Insurance	\$77,890	\$93,468
Workers' Comp. Insurance	\$118,872	\$142,646
LIABILITY INS. FUND TOTAL	\$267,068	\$320,483

Income:		
Real Estate Tax Levy	\$275,432	\$330,518
Other	\$5,190	\$6,228
TOTAL LIABILITY INS. FUND INCOME	\$280,622	\$336,746

IMRF FUND

IMRF Fund Contribution	\$345,233	\$414,279
IMRF FUND TOTAL	\$345,233	\$414,279

Income:		
Real Estate Tax Levy	\$305,384	\$366,460
Other	\$4,550	\$5,460
TOTAL IMRF FUND INCOME	\$309,934	\$371,920

SOCIAL SECURITY FUND

Social Security Contribution	\$422,798	\$507,357
SOCIAL SECURITY FUND TOTAL	\$422,798	\$507,357

Income:

Real Estate Tax Levy	\$421,207	\$505,448
Other	\$3,300	\$3,960
TOTAL SS FUND INCOME	\$424,507	\$509,408

BOND & INTEREST FUND

Debt Retirement	\$1,913,020	\$2,295,624
Other Expenses	\$257,338	\$308,805
BOND & INTEREST FUND TOTAL	\$2,170,358	\$2,604,430

Income:

Real Estate Tax Levy	\$1,261,810	\$1,514,172
Other	\$14,500	\$17,400
Fund Transfer	\$893,206	\$1,071,847
TOTAL BOND & INTEREST FUND INCOME	\$2,169,516	\$2,603,419

SUMMARY OF FUNDS

	BUDGET	APPROPRIATION
CORPORATE	\$2,854,503	\$3,425,403
SITE & CONSTRUCTION (DEV DONATION)	\$1,000	\$1,200
SITE & CONSTRUCTION (BONDS)	\$1,434,654	\$1,721,585
CAPITAL REPLACE / DEVELOP	\$2,271,500	\$2,725,800
RECREATION	\$10,221,842	\$12,266,210
AUDIT	\$30,910	\$37,092
PAVING & LIGHTING	\$77,000	\$92,400
RECREATION FOR HANDICAPPED	\$670,580	\$804,697
LIABILITY	\$267,068	\$320,483
IMRF	\$345,233	\$414,279
SOCIAL SECURITY	\$422,798	\$507,357
BOND & INTEREST	\$2,170,358	\$2,604,430
TOTAL FOR ALL FUNDS	\$20,767,446	\$24,920,936

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.

All unexpended balances of the appropriations for the fiscal year ending April 30, 2026, and prior years are hereby specifically re-appropriated for the same general purposes for which they were originally made and may be expended in making up an insufficiency of any other items provided in this appropriation ordinance, pursuant to law.

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 III. The following determinations have been made and are hereby made a part of the aforesaid budget:

- (a) The cash on hand at the beginning of the fiscal year is \$6,953,255;
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$22,942,410;
- (c) An estimate of the expenditures contemplated for the fiscal year is \$24,920,936;
- (d) The estimated cash expected to be on hand at the end of the fiscal year is \$4,974,729;
- (e) An estimate of the amount of taxes to be received during the fiscal year:

Real Estate Taxes	<u>\$8,798,275</u>
Personal Property Replacement Tax	<u>\$138,000</u>
TOTAL	<u>\$8,936,275</u>

SECTION IV. The receipts and revenues of the Gurnee Park District derived from sources other than taxation and not specifically appropriated, and all unexpected balances from the preceding fiscal year not required for the purpose for which they were appropriated shall constitute the General Corporate Fund and shall first be placed to the credit of such fund.

SECTION V. 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 thereof 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.

This ordinance shall be in full force and effect immediately upon its passage.

Passed by the Board of Park Commissioners of Gurnee Park District this 19TH day of May, 2026.

AYES:

NAYS:

ABSENT AND NOT VOTING:

President

ATTEST:

Secretary

STATE OF ILLINOIS)
)
COUNTY OF LAKE)

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Park Commissioners of the Gurnee Park District in the county and state aforesaid, and as such Secretary I am the keeper of the records and files of the Board of Park Commissioners of said District.

I do further certify that the attached and foregoing is a true and complete copy of the “Combined Budget and Appropriation Ordinance of the Gurnee Park District, Lake County, Illinois, for the Fiscal Year beginning on the 1st of May 2026 and ending on the 30th of April 2027” which includes a Certification of Estimate of Revenue by the Chief Fiscal Officer of the District, as adopted by the Board of Commissioners at its properly convened meeting held on the 19th day of May, 2026 as appears from the official records of said District in my care and custody.

IN WITNESS WHEREOF, I have hereunto affixed my official signature and the corporate seal of said District in Lake County, Illinois, on this 19th day of May, 2026.

Secretary, Board of Park Commissioners
Gurnee Park District

(seal)

ESTIMATE OF REVENUES FOR FISCAL YEAR 2026/2027
OF GURNEE PARK DISTRICT

The following is an estimate of revenues, by source, anticipated to be received by the Gurnee Park District, Lake County, Illinois, during the fiscal year 2026/2027.

1)	Real Estate Taxes	\$8,798,275
2)	Personal Property Replacement Taxes	\$138,000
3)	Fees	\$9,938,810
4)	Interest Income	\$451,110
5)	Donations	\$0
6)	Grants/Foundation	\$480,000
7)	Non-Referendum Bonds	\$1,433,250
8)	Contract Financing	\$0
9)	Miscellaneous Income	\$151,120
10)	Fund Transfer	\$1,551,845
	TOTAL	<u>\$22,942,410</u>

The undersigned, being the Chief Fiscal Officer of the Gurnee Park District, hereby certifies that the foregoing is an estimate of revenues to be received by the Gurnee Park District during the fiscal year 2026/2027.

Dated: 5/19/2026

Michael Szpylman
Treasurer