

WAUKEGAN PARK DISTRICT

ORDINANCE NO. 17-04

BUDGET & APPROPRIATION ORDINANCE

AN ORDINANCE ADOPTING THE COMBINED ANNUAL BUDGET & APPROPRIATION OF FUNDS FOR THE WAUKEGAN PARK DISTRICT, LAKE COUNTY, ILLINOIS FOR THE FISCAL YEAR BEGINNING ON THE 1ST DAY OF MAY, 2017 AND ENDING ON THE 30TH DAY OF APRIL, 2018

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

SECTION 1. It is hereby found and determined that:

(a) This Board has heretofore caused to be prepared a combined Annual Budget and Appropriation in tentative form, which Ordinance has been conveniently available for public inspection for at least 30 days prior to final action thereon; and

(b) A public hearing was held at the Waukegan Park District, 2000 Belvidere St, Waukegan, Illinois on the 13th day of June, 2017 on said Ordinance, notice of said hearing having been given at least one week prior to such hearing by publication in the Lake County News-Sun, a newspaper published within the Park District; and

(c) That all other legal requirements for the adoption of the Annual Budget and Appropriation Ordinance of the Park District for the fiscal year beginning May 1, 2017 and ending April 30, 2018 have heretofore been performed.

SECTION 2. 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 the 1st day of May, 2017 and ending the 30th day of April, 2018:

01 - CORPORATE FUND

	BUDGET	APPROPRIATION
<u>0111 - DISTRICT ADMINISTRATION</u>		
Salaries & Wages	\$306,214	\$367,457
Services	471,898	542,683
Utilities	33,495	40,194
Insurance	128,175	147,401
Materials & Supplies	22,160	26,592
Maintenance & Repairs	800	5,000
Miscellaneous	18,200	21,840
Interfund Transfer	2,600,000	3,068,000
District Administration Total:	3,580,942	4,219,167

RECEIVED

JUN 28 2017

LAKE COUNTY CLERK
CARLA N. WYCKOFF

0112 - PARK OPERATIONS

Salaries & Wages	\$547,998	\$630,198
Services	100,701	120,841
Utilities	87,400	104,880
Materials & Supplies	106,100	122,015
Maintenance & Repairs	155,000	186,000
Park Operations Total:	997,199	1,163,934

01 - CORPORATE FUND TOTAL**4,578,141****5,383,101****02 - RECREATION FUND**

	BUDGET	APPROPRIATION
0211 - DISTRICT ADMINISTRATION		
Salaries & Wages	\$750,422	\$862,985.30
Services	94,360	113,232
Insurance	441,615	507,857
Materials & Supplies	13,500	15,525
Maintenance & Repairs	800	4,800
District Administration Total:	1,300,697	1,504,400
0212 - PARK OPERATIONS		
Salaries & Wages	\$607,677	\$698,829
Services	18,700	22,440
Materials & Supplies	5,500	8,800
Maintenance & Repairs	16,500	20,625
Capital Outlay	326,500	375,475
Park Operations Total:	974,877	1,126,169
0213 - RECREATION OPERATIONS		
Salaries & Wages	\$459,140	\$528,011
Services	56,545	67,854
Utilities	3,475	4,170
Materials & Supplies	18,200	20,930
Interfund Transfer	0	0
Program Expense	68,541	82,249
Recreation Operations Total:	605,901	703,214
0215 - ARTS		
Program Expense	\$2,360	\$5,300
Arts Total:	2,360	5,300
0216 - ATHLETICS		
Program Expense	\$7,039	\$12,800
Athletics Total:	7,039	12,800

0217 - ATHLETIC FIELDS

Salaries & Wages	\$222,446	\$255,813
Services	7,500	9,000
Utilities	19,000	22,800
Materials & Supplies	1,500	3,700
Maintenance & Repairs	19,500	23,400
Athletic Fields Total:	269,946	314,713

0222 - BELVIDERE RECREATION CENTER

Salaries & Wages	\$25,760	\$29,624
Services	1,500	3,600
Utilities	23,050	27,660
Materials & Supplies	1,600	3,100
Belvidere Recreation Center Total:	51,910	63,984

0224 - CULTURAL ARTS

Salaries & Wages	\$210,317	\$241,865
Services	21,397	25,676
Utilities	6,940	8,328
Materials & Supplies	3,112	4,600
Merchandise	0	0
Program Expense	77,300	88,895
Cultural Arts Total:	319,066	369,364

0226 - BONNIE BROOK

Salaries & Wages	\$0	\$0
Services	0	0
Utilities	0	0
Insurance	0	0
Maintenance & Repairs	500	2,900
Merchandise	0	0
Miscellaneous	51,000	58,650
Capital Outlay	195,000	234,000
Bonnie Brook Total:	246,500	295,550

0229 - JANE ADDAMS CENTER

Salaries & Wages	\$3,100	\$5,800
Utilities	975	1,219
Jane Addams Center Total:	4,075	7,019

0237 - C.R.C. & SOUTH WAUKEGAN

Services	\$28,000	\$32,200
Utilities	0	0
C.R.C. & South Waukegan Total:	28,000	32,200

0246 - FIELD HOUSE

Salaries & Wages	\$660,500	\$759,575
Services	485,805	582,966
Utilities	310,750	372,900
Insurance	112,743	129,654
Materials & Supplies	114,920	132,158
Merchandise	3,000	7,100
Maintenance & Repair	37,000	49,950
Transfers	0	0
Program Expense	194,681	243,351
Field House Total:	1,919,399	2,277,655

0248 - GENERAL PROGRAMS

Program Expense	\$24,742	\$29,690
General Programs Total:	24,742	29,690

0251 - GREENSHIRE

Salaries & Wages	\$0	\$0
Services	0	0
Utilities	0	0
Materials & Supplies	0	0
Merchandise	0	0
Maintenance & Repair	0	0
Capital Outlay	0	0
Greenshire Total:	0	0

0271 - AQUATICS

Salaries & Wages	\$31,421	\$36,134
Services	82,667	99,200
Utilities	17,550	21,060
Materials & Supplies	8,100	9,720
Maintenance & Repair	4,250	7,200
Program Expense	0	0
Aquatics Total:	143,988	173,315

0283 - SPORTSPARK

Salaries & Wages	\$242,315	\$278,662
Services	34,880	41,856
Utilities	56,625	67,950
Insurance	33,393	38,402
Materials & Supplies	39,000	44,850
Maintenance & Repair	134,830	161,796
Miscellaneous	7,059	8,471
Program Expense	44,781	53,737
SportsPark Total:	592,883	695,724

0291 - WAUKEGAN SYMPHONY

Salaries & Wages	\$2,230	\$4,200
Services	30,294	34,838
Utilities	260	660
Materials & Supplies	30	240
Program Expense	7,535	9,042
Miscellaneous	3,900	4,680
Waukegan Symphony Total:	44,249	53,660

0297 - YOUTH PROGRAMS

Salaries & Wages	\$9,950	\$11,443
Materials & Supplies	0	0
Program Expense	108,305	129,966
Youth Programs Total:	118,255	129,966

02 - RECREATION FUND TOTAL**6,653,887****7,794,722****07 - POLICE SYSTEMS FUND**

	BUDGET	APPROPRIATION
0712 - PARK OPERATIONS		
Salaries & Wages	\$33,516	\$45,247
Services	117,824	147,280
Utilities	1,200	2,500
Insurance	8,432	9,697
Maintenance & Repairs	1,000	3,800
Park Operations Total:	161,972	208,523

07 - POLICE SYSTEMS FUND TOTAL**161,972****208,523****08 - SPECIAL RECREATION FUND**

	BUDGET	APPROPRIATION
0811 - DISTRICT ADMINISTRATION		
Salaries & Wages	\$6,411	\$7,693
Services	457,966	526,661
Insurance	40,476	46,547
Materials & Supplies	900	2,500
Maintenance & Repairs	0	0
Capital Outlay	63,500	73,025
District Administration Total:	569,253	656,427

0812 - PARKS OPERATIONS

Salaries & Wages	\$0	\$0
Parks Operations Total:	0	0

0813 - RECREATION OPERATIONS

Salaries & Wages	\$238,872	\$274,703
Services	38,078	45,694
Utilities	4,100	4,920
Materials & Supplies	7,143	8,572
Transfers	200	700
Recreation Operations Total:	288,393	334,588

0815 - ARTS

Program Expense	\$955	\$2,050
Arts Total:	955	2,050

0816 - ATHLETICS

Transfers	\$7,500	\$9,000
Program Expense	16,508	19,810
Athletics Total:	24,008	28,810

0848 - GENERAL PROGRAMS

Salaries & Wages	\$50	\$650
Interfund Transfers	350	1,350
Program Expense	51,921	62,305
General Programs Total:	52,321	64,305

08 - SPECIAL RECREATION FUND TOTAL**934,930****1,086,179****09 - PAVING & LIGHTING FUND**

	BUDGET	APPROPRIATION
0912 - PARK OPERATIONS		
Utilities	\$7,500	\$9,000
Materials & Supplies	1,000	2,800
Maintenance & Repair	8,000	11,500
Capital Outlay	35,000	52,000
Park Operations Total:	51,500	75,300

09 - PAVING & LIGHTING FUND TOTAL**51,500****75,300****10 - MUSEUM FUND**

	BUDGET	APPROPRIATION
1011 - DISTRICT ADMINISTRATION		
Salaries & Wages	\$47,634	\$54,779
Services	1,675	3,700
Insurance	55,655	64,003
District Administration Total:	104,964	122,482

1024 - CULTURAL ARTS

Salaries & Wages	\$61,127	\$70,296
Services	4,075	4,890
Utilities	2,270	2,724
Materials & Supplies	275	800
Programs	11,934	13,724
Cultural Arts Total:	79,681	92,434

1054 - WAUKEGAN HISTORY MUSEUM

Salaries & Wages	\$35,572	\$40,908
Services	790	3,200
Utilities	560	950
Materials & Supplies	850	2,500
Programs	1,150	3,400
Waukegan History Museum Total:	38,922	50,958

1056 - HISTORIC DISTRICT

Salaries & Wages	\$156,387	\$179,845
Services	8,300	9,960
Utilities	40,575	48,690
Materials & Supplies	4,500	6,300
Maintenance & Repair	6,000	9,300
Historic District Total:	215,762	254,095

10- MUSEUM FUND TOTAL**439,329****519,969**

11 - WORKING CASH FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
<u>1111 - DISTRICT ADMINISTRATION</u>		
Interfund Transfer	\$1,700	\$3,700
District Administration Total:	1,700	3,700
11- WORKING CASH FUND TOTAL	1,700	3,700

12 - AUDIT FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
<u>1211 - DISTRICT ADMINISTRATION</u>		
Salaries & Wages	\$17,489	\$20,986.80
Services	25,925	29,814
District Administration Total:	43,414	50,801
12- AUDIT FUND TOTAL	43,414	50,801

13 - INSURANCE FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
<u>1311 - DISTRICT ADMINISTRATION</u>		
Insurance	\$232,343	\$278,812
District Administration Total:	232,343	278,812
<u>1373 - RISK MANAGEMENT</u>		
Salaries & Wages	\$113,276	\$130,267
Services	54,035	62,140
Utilities	360	780
Insurance	22,768	26,183
Materials & Supplies	15,465	17,785
Capital Outlay	900	1,900
Risk Management Total:	206,804	239,056
13- INSURANCE FUND TOTAL	439,147	517,867

14 - FICA FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
<u>1411 - DISTRICT ADMINISTRATION</u>		
Services	\$370,000	\$425,500
District Administration Total:	370,000	425,500
14- FICA FUND TOTAL	370,000	425,500

15 - ILLINOIS MUNICIPAL RETIREMENT FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
<u>1511 - DISTRICT ADMINISTRATION</u>		
Services	\$360,000	\$414,000
District Administration Total:	360,000	414,000
15- ILLINOIS MUNICIPAL RETIREMENT FUND TOTAL	360,000	414,000

16 - ENDOWMENT/MEMORIAL FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
1611 - DISTRICT ADMINISTRATION		
Services	\$12,000	\$15,000
Interfund Transfer	67,300	92,500
District Administration Total:	79,300	107,500
16- ENDOWMENT/MEMORIAL FUND TOTAL	79,300	107,500

17 - DEBT SERVICE FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
1711 - DISTRICT ADMINISTRATION		
Debt Service	\$3,912,121	\$4,694,545
Services	58,000	81,200
District Administration Total:	3,970,121	4,775,745
17- DEBT SERVICE FUND TOTAL	3,970,121	4,775,745

30 - CAPITAL PROJECTS FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
3011 - DISTRICT ADMINISTRATION		
Capital Projects	\$8,597,800	\$9,887,470
District Administration Total:	8,597,800	9,887,470
30- CAPITAL PROJECTS FUND TOTAL	8,597,800	9,887,470

47 - CAPITAL PROJECTS FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
4711 - DISTRICT ADMINISTRATION		
Capital Projects	\$5,000,000	\$6,000,000
District Administration Total:	5,000,000	6,000,000
47- CAPITAL PROJECTS FUND TOTAL	5,000,000	6,000,000

SUMMARY OF FUNDS

	<u>BUDGET</u>	<u>APPROPRIATION</u>
01 - CORPORATE FUND	\$4,578,141	\$5,383,101
02 - RECREATION FUND	6,653,887	7,794,722
07 - POLICE SYSTEMS FUND	161,972	208,523
08 - SPECIAL RECREATION FUND	934,930	1,086,179
09 - PAVING & LIGHTING FUND	51,500	75,300
10 - MUSEUM FUND	439,329	519,969
11 - WORKING CASH FUND	1,700	3,700
12 - AUDIT FUND	43,414	50,801
13 - INSURANCE FUND	439,147	517,867
14 - FICA FUND	370,000	425,500
15 - IMRF FUND	360,000	414,000
16 - ENDOWMENT/MEMORIAL FUND	79,300	107,500
17 - DEBT SERVICE FUND	3,970,121	4,775,745
30 - CAPITAL PROJECTS FUND	8,597,800	9,887,470
47 - BOND FUND	5,000,000	6,000,000
GRAND TOTAL OF ALL FUNDS:	31,681,241	37,250,378

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, 2017 and ending April 30, 2018 for the respective purposes set forth.

All unexpected balances of the appropriations for the fiscal year ended April 30, 2017 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 any insufficiency of any other items provided in this appropriation ordinance, in making this appropriation in accordance with applicable law.

SECTION 3. The following determinations have been made and are hereby made a part of the aforesaid budget:

- (a) An estimate of the cash on hand at the beginning of the fiscal year is expected to be \$18,259,631.
- (b) An estimate of cash expected to be received during the fiscal year from all sources is \$23,652,055 (excluding internal transfers).
- (c) An estimate of the expenditures contemplated for the fiscal year is \$31,681,240 (including internal transfers).
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$12,905,496.
- (e) An estimate of the amount of taxes to be received during the fiscal year is \$11,291,692.

SECTION 4. The receipts and revenues of the Waukegan Park District derived from sources other than taxation and not specifically appropriated, and all unexpended balances from the preceding fiscal year not required for the purposes for which they were appropriated and levied, shall constitute the General Fund and shall first be placed to the credit of such fund.

SECTION 5. All ordinances or parts of ordinance conflicting with any of the provisions of the ordinance be, and the same are hereby, repealed to the extent of such conflict. 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 items or the remaining portion of this ordinance.

SECTION 6. This ordinance shall be in full force and effect immediately upon its passage.

PASSED this 13th day of June, 2017.

AYES: 5
NAYS: 0

ABSENT: 0
ABSTAIN: 0

WAUKEGAN PARK DISTRICT

By: George Bridges
Board President

(SEAL)

ATTEST: [Signature]
Board Secretary

STATE OF ILLINOIS)

) SS.

COUNTY OF LAKE)

CERTIFICATION

I, Attorney George Bridges, do hereby certify that I am the duly qualified and acting Secretary of the Waukegan 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 Commissioners of the Park District. I do further certify that the attached and foregoing is a true and complete copy of the Combined Annual Budget and Appropriation Ordinance of the Waukegan Park District, Lake County, Illinois, for the fiscal year beginning May 1, 2017 and ending on April 30, 2018, as adopted by the Board of Commissioners at its properly convened meeting held on the 13th day of June 2017, as appears from the official records of the Waukegan Park District in my care and custody.

[Signature]
Secretary

**CERTIFICATE OF ESTIMATE
OF REVENUE
FISCAL YEAR 2017-2018**

I, James F. Glogovsky, do hereby certify that I am the duly qualified Superintendent of Finance and Chief Fiscal Officer of the Waukegan Park District. As such officer, I do certify that the revenues, by source, anticipated to be received by the Park District in the fiscal year beginning May 1st, 2017 and ending April 30th, 2018 are estimated as follows:

ESTIMATE OF REVENUE

SOURCE	AMOUNT (\$)
Real Estate Taxes	\$ 10,387,678
Personal Property Replacement Tax	904,014
Bond Proceeds	6,397,120
Interest Income	57,690
Contributions & Grants	3,075,070
Reimbursements (SRA)	411,500
Fees and Rentals	522,132
Pool Admissions/Passes	25,003
Concessions	220,618
Fitness Center Fees	943,442
Program Revenue	567,956
All Other Revenue (Misc.)	139,831
SUBTOTAL:	\$ 23,652,054
Transfers	2,677,050
TOTAL:	\$ 26,329,104

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Waukegan Park District this 13th day of June, 2017.



James F. Glogovsky
Superintendent of Finance & Chief Fiscal Officer

(Seal)

CERTIFICATION

I, Patricia C. Foley, Treasurer of the Board of Commissioners of the Waukegan Park District, a municipal corporation, certify that the attached is a true and correct copy of the Combined Annual Budget and Appropriation Ordinance of the Waukegan Park District, Lake County, Illinois, for the fiscal year beginning May 1, 2017 and ending April 30th, 2018 passed by the Board of Commissioners of the Waukegan Park District, at a regular meeting in June 13, 2017. Said Ordinance contains all revenues by sources anticipated to be received by the Waukegan Park District in Fiscal Year 2017-2018.

Patricia C. Foley
Board Treasurer
Board of Commissioners
Waukegan Park District

Attest:

George Bridges
George Bridges, Board Attorney/Secretary
Waukegan Park District

(Seal)



LakeCounty

Tax Extension Department Filing Receipt

Receipt #: 6438

Filing Date: 06/28/2017

PRK_WKGN

WAUKEGAN PARK DIST

2000 Belvidere Rd

Waukegan, IL 60085

Mr. Jim Glogovsky

Superintendent of Finance

847-360-4756

Fax: 847-244-8270

jimg@waukeganparks.org

www.waukeganparks.org

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:

2018

Referendum

No Referendum accepted by Tax Extension Department at any time.

Notes:

ORD NO. 17-04

All items require original signatures.

Seal

Carla N. Wyckoff

Carla N. Wyckoff, Lake County Clerk

Robert T Price

Executed by: ROBERT T PRICE

District Representative: JIM GLOGOVSKY