

WAUKEGAN PARK DISTRICT

ORDINANCE NO. 15-03

RECEIVED

BUDGET & APPROPRIATION ORDINANCE

JUN 10 2015

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, 2015
AND ENDING ON THE 30TH DAY OF APRIL, 2016

LAKE COUNTY CLERK
CARLA N. WYCKOFF

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 9th day of June, 2015 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, 2015 and ending April 30, 2016 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, 2015 and ending the 30th day of April, 2016:

01 - CORPORATE FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
<u>0111 - DISTRICT ADMINISTRATION</u>		
Salaries & Wages	\$188,697	\$217,002
Services	457,393	526,002
Utilities	29,780	35,736
Insurance	135,741	162,889
Materials & Supplies	22,300	26,760
Maintenance & Repairs	800	5,000
Miscellaneous	30,700	36,840
Interfund Transfer	2,550,000	3,060,000
District Administration Total:	<u>3,415,411</u>	<u>4,070,229</u>

0112 - PARK OPERATIONS

Salaries & Wages	\$367,621	\$422,764
Services	94,580	113,496
Utilities	88,120	105,744
Materials & Supplies	113,948	131,040
Maintenance & Repairs	159,000	190,800
Park Operations Total:	<u>823,269</u>	<u>963,844</u>

01 - CORPORATE FUND TOTAL

4,238,680 5,034,073

02 - RECREATION FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
<u>0211 - DISTRICT ADMINISTRATION</u>		
Salaries & Wages	\$644,791	\$741,510
Services	83,005	99,606
Insurance	460,642	552,770
Materials & Supplies	13,500	15,525
Maintenance & Repairs	800	4,900
District Administration Total:	<u>1,202,738</u>	<u>1,414,311</u>
<u>0212 - PARK OPERATIONS</u>		
Salaries & Wages	\$570,281	\$655,823
Services	24,100	28,920
Materials & Supplies	5,500	8,900
Maintenance & Repairs	26,500	33,125
Capital Outlay	414,700	476,905
Park Operations Total:	<u>1,041,081</u>	<u>1,203,673</u>
<u>0213 - RECREATION OPERATIONS</u>		
Salaries & Wages	\$444,692	\$511,396
Services	57,230	68,676
Utilities	3,680	4,416
Materials & Supplies	20,200	23,230
Interfund Transfer	0	0
Program Expense	39,456	47,347
Recreation Operations Total:	<u>565,258</u>	<u>655,065</u>
<u>0215 - ARTS</u>		
Program Expense	\$2,546	\$5,400
Arts Total:	<u>2,546</u>	<u>5,400</u>
<u>0216 - ATHLETICS</u>		
Program Expense	\$8,592	\$10,900
Athletics Total:	<u>8,592</u>	<u>10,900</u>

0217 - ATHLETIC FIELDS

Salaries & Wages	\$228,157	\$262,381
Services	9,500	11,400
Utilities	19,000	22,800
Materials & Supplies	1,500	3,700
Maintenance & Repairs	19,500	24,375
Athletic Fields Total:	<u>277,657</u>	<u>324,656</u>

0222 - BELVIDERE RECREATION CENTER

Salaries & Wages	\$25,595	\$29,434
Services	1,500	3,600
Utilities	23,250	27,900
Materials & Supplies	1,450	3,200
Belvidere Recreation Center Total:	<u>51,795</u>	<u>64,134</u>

0224 - CULTURAL ARTS

Salaries & Wages	\$173,738	\$199,799
Services	32,462	38,954
Utilities	6,540	7,848
Materials & Supplies	2,255	3,800
Merchandise	0	0
Program Expense	76,650	88,148
Cultural Arts Total:	<u>291,645</u>	<u>338,549</u>

0226 - BONNIE BROOK

Salaries & Wages	\$0	\$0
Services	0	0
Utilities	0	0
Insurance	0	0
Materials & Supplies	0	0
Merchandise	0	0
Miscellaneous	109,500	131,400
Capital Outlay	108,000	169,000
Bonnie Brook Total:	<u>217,500</u>	<u>300,400</u>

0229 - JANE ADDAMS CENTER

Salaries & Wages	\$4,880	\$7,800
Utilities	850	1,900
Jane Addams Center Total:	<u>5,730</u>	<u>9,700</u>

0237 - C.R.C. & SOUTH WAUKEGAN

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

0246 - FIELD HOUSE

Salaries & Wages	\$515,242	\$592,528
Services	134,511	161,413
Utilities	186,500	223,800
Insurance	113,998	136,798
Materials & Supplies	56,830	65,355
Merchandise	2,664	6,900
Maintenance & Repair	31,000	41,850
Program Expense	108,778	135,973
Field House Total:	<u>1,149,523</u>	<u>1,364,616</u>

0248 - GENERAL PROGRAMS

Program Expense	\$25,945	\$31,134
General Programs Total:	<u>25,945</u>	<u>31,134</u>

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:	<u>8,000</u>	<u>22,000</u>
	8,000	22,000

0271 - AQUATICS

Salaries & Wages	\$24,322	\$27,970
Services	77,567	93,080
Utilities	17,800	21,360
Materials & Supplies	8,050	9,660
Maintenance & Repair	4,250	7,200
Program Expense	17,121	20,545
Aquatics Total:	<u>149,110</u>	<u>179,816</u>

0283 - SPORTSPARK

Salaries & Wages	\$219,882	\$252,864
Services	33,187	39,824
Utilities	63,800	76,560
Insurance	24,836	29,803
Materials & Supplies	38,400	44,160
Maintenance & Repair	120,523	144,628
Miscellaneous	0	0
Program Expense	53,538	64,246
SportsPark Total:	<u>554,166</u>	<u>652,085</u>

0291 - WAUKEGAN SYMPHONY

Services	\$31,574	\$36,310
Utilities	250	650
Materials & Supplies	30	240
Miscellaneous	11,850	14,220
Waukegan Symphony Total:	<u>43,704</u>	<u>51,420</u>

0297 - YOUTH PROGRAMS

Salaries & Wages	\$50	\$420
Materials & Supplies	500	1,400
Program Expense	140,338	168,406
Youth Programs Total:	<u>140,888</u>	<u>169,806</u>

02 - RECREATION FUND TOTAL

5,763,878 **6,829,864**

07 - POLICE SYSTEMS FUND

0712 - PARK OPERATIONS

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Salaries & Wages	\$34,045	\$39,152
Services	121,854	152,318
Utilities	1,200	2,500
Insurance	10,882	13,058
Maintenance & Repairs	1,202	3,900
Park Operations Total:	<u>169,183</u>	<u>210,928</u>

07 - POLICE SYSTEMS FUND TOTAL

169,183 **210,928**

08 - SPECIAL RECREATION FUND

0811 - DISTRICT ADMINISTRATION

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Salaries & Wages	\$42,896	\$49,330
Services	421,276	505,531
Insurance	43,967	52,760
Materials & Supplies	1,000	2,500
Capital Outlay	3,500	9,000
District Administration Total:	<u>512,639</u>	<u>619,122</u>

0812 - PARKS OPERATIONS

Salaries & Wages	\$4,295	\$4,950
Parks Operations Total:	<u>4,295</u>	<u>4,950</u>

0813 - RECREATION OPERATIONS

Salaries & Wages	\$158,337	\$182,088
Services	56,324	67,589
Utilities	4,000	4,800
Materials & Supplies	9,893	11,872
Recreation Operations Total:	<u>228,554</u>	<u>266,348</u>

0815 - ARTS

Program Expense	\$855	\$1,950
Arts Total:	<u>855</u>	<u>1,950</u>

0816 - ATHLETICS

Transfers	\$2,000	\$5,900
Program Expense	16,842	20,210
Athletics Total:	<u>18,842</u>	<u>26,110</u>

0848 - GENERAL PROGRAMS

Salaries & Wages	\$50	\$650
Interfund Transfers	350	1,350
Program Expense	50,874	61,049
General Programs Total:	51,274	63,049

08 - SPECIAL RECREATION FUND TOTAL

816,459 **981,529**

09 - PAVING & LIGHTING FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
0912 - PARK OPERATIONS		
Utilities	\$6,500	\$7,800
Materials & Supplies	1,000	2,800
Maintenance & Repair	7,000	11,000
Capital Outlay	50,000	69,000
Park Operations Total:	64,500	90,600

09 - PAVING & LIGHTING FUND TOTAL

64,500 **90,600**

10 - MUSEUM FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
1011 - DISTRICT ADMINISTRATION		
Salaries & Wages	\$42,113	\$48,430
Services	1,675	3,700
Insurance	63,186	75,823
District Administration Total:	106,974	127,953

1024 - CULTURAL ARTS

Salaries & Wages	\$57,188	\$65,766
Services	1,955	4,300
Utilities	2,300	2,760
Materials & Supplies	275	825
Programs	10,455	12,023
Cultural Arts Total:	72,173	85,674

1054 - WAUKEGAN HISTORY MUSEUM

Salaries & Wages	\$30,694	\$35,298
Services	590	3,500
Utilities	500	950
Materials & Supplies	900	2,675
Programs	1,450	3,450
Waukegan History Museum Total:	34,134	45,873

1056 - HISTORIC DISTRICT

Salaries & Wages	\$164,354	\$189,007
Services	9,300	11,160
Utilities	39,200	47,040
Materials & Supplies	4,500	6,300
Maintenance & Repair	6,000	9,500
Historic District Total:	223,354	263,007

10- MUSEUM FUND TOTAL

436,635 **522,508**

11 - WORKING CASH FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
<u>1111 - DISTRICT ADMINISTRATION</u>		
Interfund Transfer	\$1,200	\$3,400
District Administration Total:	<u>1,200</u>	<u>3,400</u>
11- WORKING CASH FUND TOTAL	<u>1,200</u>	<u>3,400</u>

12 - AUDIT FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
<u>1211 - DISTRICT ADMINISTRATION</u>		
Salaries & Wages	\$14,895	\$17,129
Services	32,175	37,001
District Administration Total:	<u>47,070</u>	<u>54,131</u>
12- AUDIT FUND TOTAL	<u>47,070</u>	<u>54,131</u>

13 - INSURANCE FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
<u>1311 - DISTRICT ADMINISTRATION</u>		
Insurance	\$259,569	\$311,483
District Administration Total:	<u>259,569</u>	<u>311,483</u>
<u>1373 - RISK MANAGEMENT</u>		
Salaries & Wages	\$101,572	\$116,808
Services	38,081	43,793
Utilities	360	780
Insurance	24,221	29,065
Materials & Supplies	14,950	17,193
Capital Outlay	0	0
Risk Management Total:	<u>179,184</u>	<u>207,639</u>
13- INSURANCE FUND TOTAL	<u>438,753</u>	<u>519,121</u>

14 - FICA FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
<u>1411 - DISTRICT ADMINISTRATION</u>		
Services	\$332,500	\$382,375
District Administration Total:	<u>332,500</u>	<u>382,375</u>
14- FICA FUND TOTAL	<u>332,500</u>	<u>382,375</u>

15 - ILLINOIS MUNICIPAL RETIREMENT FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
<u>1511 - DISTRICT ADMINISTRATION</u>		
Services	\$341,400	\$392,610
District Administration Total:	<u>341,400</u>	<u>392,610</u>
15- ILLINOIS MUNICIPAL RETIREMENT FUND TOTAL	<u>341,400</u>	<u>392,610</u>

16 - ENDOWMENT/MEMORIAL FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
1611 - DISTRICT ADMINISTRATION		
Services	\$12,000	\$14,400
Interfund Transfer	65,054	92,500
District Administration Total:	<u>77,054</u>	<u>106,900</u>
16- ENDOWMENT/MEMORIAL FUND TOTAL	<u>77,054</u>	<u>106,900</u>

17 - DEBT SERVICE FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
1711 - DISTRICT ADMINISTRATION		
Debt Service	\$4,073,181	\$4,887,817
Services	90,000	108,000
District Administration Total:	<u>4,163,181</u>	<u>4,995,817</u>
17- DEBT SERVICE FUND TOTAL	<u>4,163,181</u>	<u>4,995,817</u>

30 - CAPITAL PROJECTS FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
3011 - DISTRICT ADMINISTRATION		
Capital Projects	\$12,670,166	\$14,824,094
District Administration Total:	<u>12,670,166</u>	<u>14,824,094</u>
30- CAPITAL PROJECTS FUND TOTAL	<u>12,670,166</u>	<u>14,824,094</u>

SUMMARY OF FUNDS

	<u>BUDGET</u>	<u>APPROPRIATION</u>
01 - CORPORATE FUND	\$4,238,680	\$5,034,073
02 - RECREATION FUND	5,763,878	6,829,864
07 - POLICE SYSTEMS FUND	169,183	210,928
08 - SPECIAL RECREATION FUND	816,459	981,529
09 - PAVING & LIGHTING FUND	64,500	90,600
10 - MUSEUM FUND	436,635	522,508
11 - WORKING CASH FUND	1,200	3,400
12 - AUDIT FUND	47,070	54,131
13 - INSURANCE FUND	438,753	519,121
14 - FICA FUND	332,500	382,375
15 - IMRF FUND	341,400	392,610
16 - ENDOWMENT/MEMORIAL FUND	77,054	106,900
17 - DEBT SERVICE FUND	4,163,181	4,995,817
30 - CAPITAL PROJECTS FUND	<u>12,670,166</u>	<u>14,824,094</u>
GRAND TOTAL OF ALL FUNDS:	<u>29,560,659</u>	<u>34,947,950</u>

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, 2015 and ending April 30, 2016 for the respective purposes set forth.

All unexpected balances of the appropriations for the fiscal year ended April 30, 2015 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 \$24,994,209.
- (b) An estimate of cash expected to be received during the fiscal year from all sources is \$19,015,057 (excluding internal transfers).
- (c) An estimate of the expenditures contemplated for the fiscal year is \$29,565,207 (including internal transfers).
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$17,067,213.
- (e) An estimate of the amount of taxes to be received during the fiscal year is \$11,147,075.

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 9th day of June, 2015.

AYES: 5
NAYS: 0

ABSENT: 0
ABSTAIN: 0

WAUKEGAN PARK DISTRICT

By: Patricia C. Foley
Board President

(SEAL)

ATTEST:
Chris Lutz
Board Secretary

STATE OF ILLINOIS)

) SS.

COUNTY OF LAKE)

CERTIFICATION

I, Charles W. Smith, 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, 2015 and ending on April 30, 2016, as adopted by the Board of Commissioners at its properly convened meeting held on the 9th day of June 2015, as appears from the official records of the Waukegan Park District in my care and custody.

Chris Lutz
Secretary

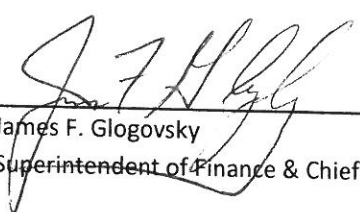
**CERTIFICATE OF ESTIMATE
OF REVENUE
FISCAL YEAR 2014-2015**

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, 2015 and ending April 30th, 2016 are estimated as follows:

ESTIMATE OF REVENUE

SOURCE	AMOUNT (\$)
Real Estate Taxes	\$ 10,257,734
Personal Property Replacement Tax	889,341
Bond Proceeds	1,735,000
Interest Income	45,585
Contributions & Grants	3,488,145
Reimbursements (SRA)	365,504
Fees and Rentals	450,914
Pool Admissions/Passes	20,101
Concessions	202,584
Fitness Center Fees	728,692
Program Revenue	541,290
All Other Revenue (Misc.)	290,167
SUBTOTAL:	\$ 19,015,057
Transfers	2,618,604
TOTAL:	\$ 21,633,661

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Waukegan Park District this 9th day of June, 2015.

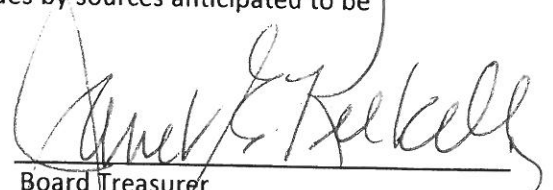


James F. Glogovsky
Superintendent of Finance & Chief Fiscal Officer

(Seal)

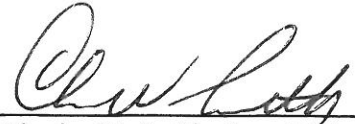
CERTIFICATION

I, Janet E. Kilkelly, 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, 2015 and ending April 30th, 2016 passed by the Board of Commissioners of the Waukegan Park District, at a regular meeting in June 9, 2015. Said Ordinance contains all revenues by sources anticipated to be received by the Waukegan Park District in Fiscal Year 2015-2016.



Board Treasurer
Board of Commissioners
Waukegan Park District

Attest:



Charles W. Smith, Board Attorney/Secretary
Waukegan Park District

(Seal)



Receipt #: 4978

Filing Date: 06/10/2015

PRK_WKGN
WAUKEGAN PARK DIST
2000 Belvidere Rd
Waukegan, IL 60085

Mr. Jim Glogovsky
Superintendent of Finance
847-360-4756 Fax: 847-244-8270
jim@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: 2016

Referendum

No Referendum accepted by Tax Extension Department at any time.

Notes:

ORDINANCE NO 15-03

All items require original signatures.

Seal

Carla N. Wyckoff

Carla N. Wyckoff, Lake County Clerk

Scott Gifford

Executed by: SCOTT GIFFORD

Jim Glogovsky

District Representative: JIM GLOGOVSKY