

# WAUKEGAN PARK DISTRICT

RECEIVED

ORDINANCE NO. 18-03

JUN 13 2018

BUDGET & APPROPRIATION ORDINANCE

LAKE COUNTY CLERK  
CARLA N. WYCKOFF

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, 2018  
AND ENDING ON THE 30TH DAY OF APRIL, 2019

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 12th day of June, 2018 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, 2018 and ending April 30, 2019 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, 2018 and ending the 30th day of April, 2019:

**01 - CORPORATE FUND**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Salaries & Wages	\$590,988	\$709,186
Part-Time Wages	196,824	236,189
Services	527,920	633,504
Utilities	188,686	226,423
Insurance	133,472	160,166
Materials & Supplies	131,710	158,052
Maintenance & Repairs	155,800	186,960
Miscellaneous	20,800	24,960
Interfund Transfer	3,000,000	3,600,000
<b>01 - CORPORATE FUND TOTAL</b>	<b>\$4,946,200</b>	<b>\$5,935,440</b>

**02 - RECREATION FUND**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Salaries & Wages	\$2,717,501	\$3,261,001
Part-Time Wages	557,084	668,501
Services	778,567	934,280
Utilities	421,780	506,136
Insurance	612,038	734,446
Materials & Supplies	212,042	254,450
Merchandise	3,350	4,020
Maintenance & Repairs	220,750	264,900
Miscellaneous	163,239	195,887
Interfund Transfer	3,000	3,600
Program Expenses	562,513	675,016
Capital Outlay	385,800	462,960

<b>02 - RECREATION FUND TOTAL</b>	<b>\$6,637,664</b>	<b>\$7,965,197</b>
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**07 - POLICE SYSTEMS FUND**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Salaries & Wages	\$27,150	\$32,580
Services	101,931	122,317
Utilities	1,440	1,728
Insurance	8,781	10,537
Materials & Supplies	800	960

<b>07 - POLICE SYSTEMS FUND TOTAL</b>	<b>\$140,102</b>	<b>\$168,122</b>
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**08 - SPECIAL RECREATION FUND**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Salaries & Wages	\$184,825	\$221,790
Part-Time Wages	74,124	88,949
Services	523,205	601,686
Utilities	6,940	8,328
Insurance	42,149	50,579
Materials & Supplies	8,415	10,098
Maintenance & Repair	0	2,000
Interfund Transfer	7,000	8,400
Program Expenses	66,267	79,520
Capital Outlay	11,500	13,800

<b>08 - SPECIAL RECREATION FUND TOTAL</b>	<b>\$924,425</b>	<b>\$1,085,150</b>
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**09 - PAVING & LIGHTING FUND**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Utilities	\$7,800	\$9,360
Materials & Supplies	1,000	2,800
Maintenance & Repair	8,000	11,500
Capital Outlay	30,000	42,000

<b>09 - PAVING &amp; LIGHTING FUND TOTAL</b>	<b>\$46,800</b>	<b>\$65,660</b>
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**10 - MUSEUM FUND**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Salaries & Wages	\$237,800	\$285,360
Part-Time Wages	63,116	75,739
Services	16,014	19,217
Utilities	44,420	53,304
Insurance	57,955	69,546
Materials & Supplies	5,625	6,750
Maintenance & Repair	7,150	8,580
Program Expenses	10,590	12,708

<b>10- MUSEUM FUND TOTAL</b>	<b>\$442,670</b>	<b>\$531,204</b>
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**11 - WORKING CASH FUND**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Interfund Transfer	\$1,700	\$3,700

<b>11- WORKING CASH FUND TOTAL</b>	<b>\$1,700</b>	<b>\$3,700</b>
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**12 - AUDIT FUND**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Salaries & Wages	\$14,650	\$17,580
Services	27,675	33,210

<b>12- AUDIT FUND TOTAL</b>	<b>\$42,325</b>	<b>\$50,790</b>
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**13 - INSURANCE FUND**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Salaries & Wages	\$101,650	\$121,980
Part-Time Wages	13,418	15,431
Services	52,156	62,587
Utilities	360	432
Insurance	230,402	276,482
Materials & Supplies	15,650	18,780
Maintenance & Repair	0	2,000
Capital Outlay	0	0

<b>13- INSURANCE FUND TOTAL</b>	<b>\$413,636</b>	<b>\$497,692</b>
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**14 - FICA FUND**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Services	\$370,000	\$444,000

<b>14- FICA FUND TOTAL</b>	<b>\$370,000</b>	<b>\$444,000</b>
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**15 - ILLINOIS MUNICIPAL RETIREMENT FUND**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Services	\$375,000	\$450,000

<b>15- ILLINOIS MUNICIPAL RETIREMENT FUND TOTAL</b>	<b>\$375,000</b>	<b>\$450,000</b>
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**16 - ENDOWMENT/MEMORIAL FUND**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Services	\$12,000	\$15,000
Interfund Transfer	307,360	375,000
<b>16- ENDOWMENT/MEMORIAL FUND TOTAL</b>	<b>\$319,360</b>	<b>\$390,000</b>

**17 - DEBT SERVICE FUND**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Debt Service	\$3,548,604	\$4,258,325
Services	30,000	42,000
<b>17- DEBT SERVICE FUND TOTAL</b>	<b>\$3,578,604</b>	<b>\$4,300,325</b>

**30 - CAPITAL PROJECTS FUND**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Capital Projects	\$6,224,687	\$7,469,624
<b>30- CAPITAL PROJECTS FUND TOTAL</b>	<b>\$6,224,687</b>	<b>\$7,469,624</b>

**47 - BOND CAPITAL PROJECTS FUND**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Services	\$50,000	\$80,000
Capital Projects	3,827,813	4,593,376
<b>47 - BOND CAPITAL PROJECTS FUND</b>	<b>\$3,877,813</b>	<b>\$4,673,376</b>

## SUMMARY OF FUNDS

	<u>BUDGET</u>	<u>APPROPRIATION</u>
01 - CORPORATE FUND	\$4,946,200	\$5,935,440
02 - RECREATION FUND	6,637,664	7,965,197
07 - POLICE SYSTEMS FUND	140,102	168,122
08 - SPECIAL RECREATION FUND	924,425	1,085,150
09 - PAVING & LIGHTING FUND	46,800	65,660
10 - MUSEUM FUND	442,670	531,204
11 - WORKING CASH FUND	1,700	3,700
12 - AUDIT FUND	42,325	50,790
13 - INSURANCE FUND	413,636	497,692
14 - FICA FUND	370,000	444,000
15 - IMRF FUND	375,000	450,000
16 - ENDOWMENT/MEMORIAL FUND	319,360	390,000
17 - DEBT SERVICE FUND	3,578,604	4,300,325
30 - CAPITAL PROJECTS FUND	6,224,687	7,469,624
47 - BOND FUND	3,877,813	4,673,376
<b>GRAND TOTAL OF ALL FUNDS:</b>	<b>\$28,340,986</b>	<b>\$34,030,280</b>

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, 2018 and ending April 30, 2019 for the respective purposes set forth.

All unexpected balances of the appropriations for the fiscal year ended April 30, 2018 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 \$18,928,313.
- (b) An estimate of cash expected to be received during the fiscal year from all sources is \$17,332,365 (excluding internal transfers).
- (c) An estimate of the expenditures contemplated for the fiscal year is \$28,340,986 (including internal transfers).
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$15,101,565.

**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 is not intended or required to be in support of or in relation to any tax levy made by the District during the fiscal year beginning May 1, 2018 and ending April 30, 2019, or any other fiscal year

**SECTION 7.** This ordinance shall be in full force and effect immediately upon its passage.



**CERTIFICATE OF ESTIMATE  
OF REVENUE  
FISCAL YEAR 2018-2019**

I, Jon Beckmann, 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, 2018 and ending April 30th, 2019 are estimated as follows:

**ESTIMATE OF REVENUE**

SOURCE	AMOUNT (\$)
Real Estate Taxes	\$ 11,075,550
Personal Property Replacement Tax	858,813
Bond Proceeds	1,792,000
Interest Income	60,450
Contributions & Grants	520,300
Reimbursements (SRA)	411,500
Fees and Rentals	565,588
Pool Admissions/Passes	0
Concessions	202,920
Pro Shop	4,000
Fitness Center Fees	1,077,234
Program Revenue	574,471
All Other Revenue (Misc.)	179,539
<b>SUBTOTAL:</b>	<b>\$ 17,322,365</b>
Transfers	3,319,060
<b>TOTAL:</b>	<b>\$ 20,641,425</b>

**IN WITNESS WHEREOF**, I have hereunto set my hand and affixed the seal of the Waukegan Park District this 12th day of June, 2018.

  
 \_\_\_\_\_  
 Jon Beckmann  
 Superintendent of Finance & Chief Fiscal Officer

(Seal)

**CERTIFICATION**

I, George Bridges Jr., 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, 2018 and ending April 30th, 2019 passed by the Board of Commissioners of the Waukegan Park District, at a regular meeting in June 12, 2018. Said Ordinance contains all revenues by sources anticipated to be received by the Waukegan Park District in Fiscal Year 2018-2019.

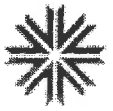
George Bridges Jr.  
Board Treasurer  
Board of Commissioners  
Waukegan Park District

Attest:

[Signature]  
George Bridges, Board Attorney/Secretary  
Waukegan Park District

(Seal)





Receipt #: 7143

Filing Date: 06/13/2018

PRK\_WKGN  
WAUKEGAN PARK DIST  
2000 Belvidere Rd  
Waukegan, IL 60085

Mr. Jon Beckmann  
Superintendent of Finance  
847-360-4715 Fax: 847-244-8270  
jbeckmann@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: 2019

**Referendum**

No Referendum accepted by Tax Extension Department at any time.

**Notes:**

All items require original signatures.

Seal

*Carla N. Wyckoff*

Carla N. Wyckoff, Lake County Clerk

*Kipp D Wilson*

Executed by: KIPP D WILSON

*Jon Beckmann*

District Representative: Jon Beckmann