

# WAUKEGAN PARK DISTRICT

ORDINANCE NO. 21-06

## 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, 2021  
AND ENDING ON THE 30TH DAY OF APRIL, 2022

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, 1324 Golf Rd, Waukegan, Illinois on the 8th day of June, 2021 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, 2021 and ending April 30, 2022 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, 2021 and ending the 30th day of April, 2022:

### 01 - CORPORATE FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Salaries & Wages	\$737,927	\$885,512
Part-Time Wages	282,649	339,179
Services	624,494	749,393
Utilities	177,134	212,561
Insurance	291,115	349,338
Materials & Supplies	117,900	141,480
Maintenance & Repairs	176,200	211,440
Miscellaneous	18,250	21,900
Interfund Transfer	3,020,000	3,624,000
<b>01 - CORPORATE FUND TOTAL</b>	<b>\$5,445,670</b>	<b>\$6,534,803</b>

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**02 - RECREATION FUND**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Salaries & Wages	\$2,934,692	\$3,521,630
Part-Time Wages	688,683	826,420
Services	881,891	1,058,269
Utilities	416,210	499,452
Insurance	512,667	615,200
Materials & Supplies	262,712	315,254
Merchandise	3,500	4,200
Maintenance & Repairs	250,650	300,780
Miscellaneous	60,645	72,774
Interfund Transfer	0	2,000
Program Expenses	445,191	534,229
Capital Outlay	0	2,000

<b>02 - RECREATION FUND TOTAL</b>	<b>\$6,456,842</b>	<b>\$7,752,209</b>
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**07 - POLICE SYSTEMS FUND**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Salaries & Wages	\$30,300	\$34,845
Services	91,094	106,580
Utilities	1,680	2,016
Insurance	0	2,000
Materials & Supplies	0	2,000

<b>07 - POLICE SYSTEMS FUND TOTAL</b>	<b>\$123,074</b>	<b>\$147,441</b>
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**08 - SPECIAL RECREATION FUND**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Salaries & Wages	\$247,850	\$297,420
Part-Time Wages	86,013	103,216
Services	508,995	610,794
Utilities	7,000	8,400
Insurance	41,351	49,621
Materials & Supplies	8,415	10,098
Maintenance & Repair	0	2,000
Interfund Transfer	10,000	12,000
Program Expenses	64,941	77,929
Capital Outlay	30,000	36,000

<b>08 - SPECIAL RECREATION FUND TOTAL</b>	<b>\$1,004,564</b>	<b>\$1,207,478</b>
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**09 - PAVING & LIGHTING FUND**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Utilities	\$8,500	\$10,200
Materials & Supplies	1,000	\$1,200
Maintenance & Repair	6,000	\$7,200
Capital Outlay	26,000	\$31,200

<b>09 - PAVING &amp; LIGHTING FUND TOTAL</b>	<b>\$41,500</b>	<b>\$49,800</b>
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**10 - MUSEUM FUND**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Salaries & Wages	\$253,775	\$304,530
Part-Time Wages	82,371	98,845
Services	10,218	12,262
Utilities	41,000	49,200
Insurance	41,351	49,621
Materials & Supplies	5,375	6,450
Maintenance & Repair	11,000	13,200
Program Expenses	7,700	9,240
<b>10 - MUSEUM FUND TOTAL</b>	<b>\$452,790</b>	<b>\$543,348</b>

**11 - WORKING CASH FUND**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Interfund Transfer	\$6,000	\$7,200
<b>11 - WORKING CASH FUND TOTAL</b>	<b>\$6,000</b>	<b>\$7,200</b>

**12 - AUDIT FUND**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Salaries & Wages	\$11,200	\$12,880
Services	30,185	34,713
Insurance	0	2,000
<b>12 - AUDIT FUND TOTAL</b>	<b>\$41,385</b>	<b>\$49,593</b>

**13 - INSURANCE FUND**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Salaries & Wages	\$116,375	\$133,831
Part-Time Wages	19,500	22,425
Services	44,831	53,797
Utilities	600	720
Insurance	293,066	351,679
Materials & Supplies	18,700	22,440
Maintenance & Repair	0	2,000
Capital Outlay	0	2,000
<b>13 - INSURANCE FUND TOTAL</b>	<b>\$493,072</b>	<b>\$588,893</b>

**14 - FICA FUND**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Services	\$400,000	\$480,000
<b>14 - FICA FUND TOTAL</b>	<b>\$400,000</b>	<b>\$480,000</b>

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**15 - ILLINOIS MUNICIPAL RETIREMENT FUND**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Services	<u>\$350,000</u>	<u>\$420,000</u>
<b>15 - ILLINOIS MUNICIPAL RETIREMENT FUND TOTAL</b>	<b><u>\$350,000</u></b>	<b><u>\$420,000</u></b>

**16 - ENDOWMENT/MEMORIAL FUND**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Services	\$121,000	\$145,200
Interfund Transfer	1,187,142	1,424,570
Capital Projects	<u>0</u>	<u>2,000</u>
<b>16 - ENDOWMENT/MEMORIAL FUND TOTAL</b>	<b><u>\$1,308,142</u></b>	<b><u>\$1,571,770</u></b>

**17 - DEBT SERVICE FUND**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Debt Service	\$3,381,544	\$4,057,853
Services	<u>70,000</u>	<u>98,000</u>
<b>17 - DEBT SERVICE FUND TOTAL</b>	<b><u>\$3,451,544</u></b>	<b><u>\$4,155,853</u></b>

**29 - MASTER PLAN PROJECTS FUND**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Services	\$0	\$2,000
Maintenance & Repair	0	2,000
Interfund Transfer	0	2,000
Capital Projects	<u>6,913,267</u>	<u>8,088,522</u>
<b>29 - MASTER PLAN PROJECTS FUND</b>	<b><u>\$6,913,267</u></b>	<b><u>\$8,094,522</u></b>

**30 - CAPITAL PROJECTS FUND**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Services	\$0	\$2,000
Maintenance & Repair	0	2,000
Interfund Transfer	1,469,860	1,719,736
Capital Projects	<u>2,252,966</u>	<u>2,635,970</u>
<b>30 - CAPITAL PROJECTS FUND TOTAL</b>	<b><u>\$3,722,826</u></b>	<b><u>\$4,359,706</u></b>

**41 - BOND FUND**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Services	\$50,000	58,500
Maintenance & Repair	0	2,000
Capital Projects	<u>3,450,000</u>	<u>4,036,500</u>
<b>41 - BOND FUND TOTAL</b>	<b><u>\$3,500,000</u></b>	<b><u>\$4,097,000</u></b>

## SUMMARY OF FUNDS

	<u>BUDGET</u>	<u>APPROPRIATION</u>
01 - CORPORATE FUND	\$5,445,670	\$6,534,803
02 - RECREATION FUND	6,456,842	7,752,209
07 - POLICE SYSTEMS FUND	123,074	147,441
08 - SPECIAL RECREATION FUND	1,004,564	1,207,478
09 - PAVING & LIGHTING FUND	41,500	49,800
10 - MUSEUM FUND	452,790	543,348
11 - WORKING CASH FUND	6,000	7,200
12 - AUDIT FUND	41,385	49,593
13 - INSURANCE FUND	493,072	588,893
14 - FICA FUND	400,000	480,000
15 - IMRF FUND	350,000	420,000
16 - ENDOWMENT/MEMORIAL FUND	1,308,142	1,571,770
17 - DEBT SERVICE FUND	3,451,544	4,155,853
29 - MASTER PLAN CAPITAL PROJECTS FUND	6,913,267	8,094,522
30 - CAPITAL PROJECTS FUND	3,722,826	4,359,706
41 - BOND FUND	<u>3,500,000</u>	<u>4,097,000</u>
<b>GRAND TOTAL OF ALL FUNDS:</b>	<b>\$33,710,676</b>	<b>\$40,059,616</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, 2021 and ending April 30, 2022 for the respective purposes set forth.

All unexpected balances of the appropriations for the fiscal year ended April 30, 2021 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 \$14,644,157.
- (b) An estimate of cash expected to be received during the fiscal year from all sources is \$25,553,108 (excluding internal transfers).
- (c) An estimate of the expenditures contemplated for the fiscal year is \$28,017,674 (excluding internal transfers).
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$12,179,591.

**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.

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**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, 2021 and ending April 30, 2022, or any other fiscal year

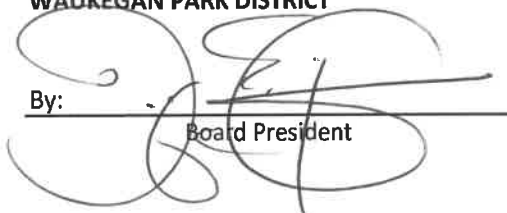
**SECTION 7.** This ordinance shall be in full force and effect immediately upon its passage.

**PASSED** this 8th day of June, 2021.

AYES: 5  
NAYS: 0

ABSENT: 0  
ABSTAIN: 0

**WAUKEGAN PARK DISTRICT**

By:   
Board President

(SEAL)

ATTEST:

  
Board Secretary

STATE OF ILLINOIS )

) SS.

COUNTY OF LAKE )

**CERTIFICATION**

I, Mandi Florio, 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, 2021 and ending on April 30, 2022, as adopted by the Board of Commissioners at its properly convened meeting held on the 8th day of June 2021, as appears from the official records of the Waukegan Park District in my care and custody.

  
Secretary


**CERTIFICATE OF ESTIMATE  
OF REVENUE  
FISCAL YEAR 2021-2022**

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 1, 2021 and ending April 30, 2022 are estimated as follows:

**ESTIMATE OF REVENUE**

SOURCE	AMOUNT (\$)
Real Estate Taxes	\$ 11,224,416
Personal Property Replacement Tax	926,986
Bond Proceeds	5,076,256
Interest Income	72,700
Contributions & Grants	484,330
Reimbursements (SRA)	400,000
Fees and Rentals	520,046
Pool Admissions/Passes	27,250
Concessions	141,690
Pro Shop	5,500
Fitness Center Fees	1,090,735
Program Revenue	485,378
All Other Revenue (Misc.)	5,097,822
<b>SUBTOTAL:</b>	<b>\$ 25,553,109</b>
Transfers	5,693,002
<b>TOTAL:</b>	<b>\$ 31,246,111</b>

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Waukegan Park District this 8 day of June, 2021

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

(Seal)

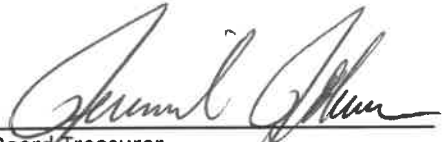
**RECEIVED**

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LAKE COUNTY CLERK  
ROBIN M. O'CONNOR

**CERTIFICATION**

I, Jeremiah Johnson, 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, 2021 and ending April 30, 2022 passed by the Board of Commissioners of the Waukegan Park District, at a regular meeting in June 8, 2021. Said Ordinance contains all revenues by sources anticipated to be received by the Waukegan Park District in Fiscal Year 2021-2022.

  
Board Treasurer  
Board of Commissioners  
Waukegan Park District

Attest:

  
Mandi Florip, Board Attorney/Secretary  
Waukegan Park District

(Seal)





LakeCounty

# Tax Extension Department Filing Receipt

Receipt #: 9202

Filing Date: 07/01/2021

PRK\_WKGN  
WAUKEGAN PARK DIST  
1324 Golf Rd  
Waukegan, IL 60087

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

### Budget and Appropriation Ordinance

- |                                     |                                    |                                     |                                       |
|-------------------------------------|------------------------------------|-------------------------------------|---------------------------------------|
| <input checked="" type="checkbox"/> | Budget and Appropriation Ordinance | <input checked="" type="checkbox"/> | Certification by Secretary/Clerk      |
| <input checked="" type="checkbox"/> | Estimate of Anticipated Revenues   | <input checked="" type="checkbox"/> | Certification by Chief Fiscal Officer |
| <input type="checkbox"/>            | Amended                            | Fiscal Year Ending:                 | 2022                                  |

### Referendum

No Referendum accepted by Tax Extension Department at any time.

### Notes:

Ord. No. 21-06

**All items require original signatures.**

Seal

*Robin M. O'Connor*

Robin M. O'Connor, Lake County Clerk

Executed by: CHRISTOPHER M LOPEZ

District Representative: Jon Beckmann