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PRK_WKGN
WAUKEGAN PARK DIST
1324 Golf Rd
Waukegan, IL 60087

Mr. Jon Beckmann
Superintendent of Finance
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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: 2023

Referendum

No Referendum accepted by Tax Extension Department at any time.

Notes:

ORD 22-06

All items require original signatures.

Seal

Robin M. O'Connor

Robin M. O'Connor, Lake County Clerk

Executed by: AMANDA CLARK

Kalina Mendez

District Representative: Kalina Mendez

WAUKEGAN PARK DISTRICT

ORDINANCE NO. 22-06

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, 2022
AND ENDING ON THE 30TH DAY OF APRIL, 2023

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 14th day of June, 2022 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, 2022 and ending April 30, 2023 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, 2022 and ending the 30th day of April, 2023:

01 - CORPORATE FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Salaries & Wages	\$775,049	\$930,059
Part-Time Wages	281,321	337,585
Services	697,289	836,747
Utilities	149,110	178,932
Insurance	295,026	354,031
Materials & Supplies	133,675	160,410
Maintenance & Repairs	185,000	222,000
Miscellaneous	18,250	21,900
Interfund Transfer	3,094,000	3,712,800
01 - CORPORATE FUND TOTAL	\$5,628,721	\$6,754,464

RECEIVED

JUN 22 2022

LAKE COUNTY CLERK
ROBIN M. O'CONNOR

02 - RECREATION FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Salaries & Wages	\$3,304,911	\$3,965,893
Part-Time Wages	792,821	951,385
Services	909,090	1,090,908
Utilities	378,820	454,584
Insurance	564,368	677,242
Materials & Supplies	273,897	328,676
Merchandise	3,650	4,380
Maintenance & Repairs	273,900	328,680
Miscellaneous	61,895	74,274
Interfund Transfer	10,000	12,000
Program Expenses	621,852	746,222
Capital Outlay	0	2,000

02 - RECREATION FUND TOTAL	\$7,195,205	\$8,636,245
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07 - POLICE SYSTEMS FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Salaries & Wages	\$33,700	\$38,755
Services	132,876	155,465
Utilities	1,680	2,016
Insurance	0	2,000
Materials & Supplies	0	2,000

07 - POLICE SYSTEMS FUND TOTAL	\$168,256	\$200,236
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08 - SPECIAL RECREATION FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Salaries & Wages	\$295,300	\$354,360
Part-Time Wages	107,630	129,156
Services	510,366	612,439
Utilities	6,000	7,200
Insurance	48,532	58,238
Materials & Supplies	12,705	15,246
Maintenance & Repair	0	2,000
Interfund Transfer	0	2,000
Program Expenses	47,750	57,300
Capital Outlay	60,000	72,000

08 - SPECIAL RECREATION FUND TOTAL	\$1,088,282	\$1,309,940
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09 - PAVING & LIGHTING FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Utilities	\$6,500	\$7,800
Materials & Supplies	1,000	1,200
Maintenance & Repair	7,000	8,400
Capital Outlay	35,000	42,000

09 - PAVING & LIGHTING FUND TOTAL	\$49,500	\$59,400
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10 - MUSEUM FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Salaries & Wages	\$278,350	\$334,020
Part-Time Wages	91,941	110,329
Services	10,000	12,000
Utilities	33,250	39,900
Insurance	48,532	58,238
Materials & Supplies	6,175	7,410
Maintenance & Repair	10,750	12,900
Program Expenses	8,340	10,008

10 - MUSEUM FUND TOTAL \$487,338 \$584,806

11 - WORKING CASH FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Interfund Transfer	\$100	\$6,000

11 - WORKING CASH FUND TOTAL \$100 \$6,000

12 - AUDIT FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Salaries & Wages	\$12,500	\$14,375
Services	31,500	36,225
Insurance	0	2,000

12 - AUDIT FUND TOTAL \$44,000 \$52,600

13 - INSURANCE FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Salaries & Wages	\$164,550	\$189,233
Part-Time Wages	26,172	30,098
Services	41,935	50,322
Utilities	900	1,080
Insurance	277,231	332,677
Materials & Supplies	21,030	25,236
Maintenance & Repair	0	2,000
Capital Outlay	50,000	60,000

13 - INSURANCE FUND TOTAL \$581,818 \$690,646

14 - FICA FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Services	\$375,000	\$476,250

14 - FICA FUND TOTAL \$375,000 \$476,250

15 - ILLINOIS MUNICIPAL RETIREMENT FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Services	\$325,000	\$425,750
15 - ILLINOIS MUNICIPAL RETIREMENT FUND TOTAL	\$325,000	\$425,750

16 - ENDOWMENT/MEMORIAL FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Services	\$348,237	\$417,884
Interfund Transfer	57,810	69,372
Capital Projects	0	2,000
16 - ENDOWMENT/MEMORIAL FUND TOTAL	\$406,047	\$489,256

17 - DEBT SERVICE FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Debt Service	\$3,665,827	\$4,398,992
Services	20,000	28,000
17 - DEBT SERVICE FUND TOTAL	\$3,685,827	\$4,426,992

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	3,905,101	4,568,968
29 - MASTER PLAN PROJECTS FUND	\$3,905,101	\$4,574,968

30 - CAPITAL PROJECTS FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Services	\$0	\$2,000
Maintenance & Repair	0	2,000
Interfund Transfer	0	100,000
Capital Projects	2,142,638	2,506,886
30 - CAPITAL PROJECTS FUND TOTAL	\$2,142,638	\$2,610,886

41 - BOND FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Services	\$205,900	240,903
Maintenance & Repair	0	2,000
Capital Projects	13,323,012	15,587,924
41 - BOND FUND TOTAL	\$13,528,912	\$15,830,827

SUMMARY OF FUNDS

	<u>BUDGET</u>	<u>APPROPRIATION</u>
01 - CORPORATE FUND	\$5,628,721	\$6,754,464
02 - RECREATION FUND	7,195,205	8,636,245
07 - POLICE SYSTEMS FUND	168,256	200,236
08 - SPECIAL RECREATION FUND	1,088,282	1,309,940
09 - PAVING & LIGHTING FUND	49,500	59,400
10 - MUSEUM FUND	487,338	584,806
11 - WORKING CASH FUND	100	6,000
12 - AUDIT FUND	44,000	52,600
13 - INSURANCE FUND	581,818	690,646
14 - FICA FUND	375,000	476,250
15 - IMRF FUND	325,000	425,750
16 - ENDOWMENT/MEMORIAL FUND	406,047	489,256
17 - DEBT SERVICE FUND	3,685,827	4,426,992
29 - MASTER PLAN CAPITAL PROJECTS FUND	3,905,101	4,574,968
30 - CAPITAL PROJECTS FUND	2,142,638	2,610,886
41 - BOND FUND	<u>13,528,912</u>	<u>15,830,827</u>
GRAND TOTAL OF ALL FUNDS:	\$39,611,745	\$47,129,266

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, 2022 and ending April 30, 2023 for the respective purposes set forth.

All unexpected balances of the appropriations for the fiscal year ended April 30, 2022 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 \$15,466,642.
- (b) An estimate of cash expected to be received during the fiscal year from all sources is \$39,105,455 (excluding internal transfers).
- (c) An estimate of the expenditures contemplated for the fiscal year is \$36,449,832 (excluding internal transfers).
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$20,701,872.

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, 2022 and ending April 30, 2023, or any other fiscal year

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

PASSED this 14th day of June, 2022.

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 Florip, 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, 2022 and ending on April 30, 2023, as adopted by the Board of Commissioners at its properly convened meeting held on the 14th day of June 2022, as appears from the official records of the Waukegan Park District in my care and custody.


Secretary

**CERTIFICATE OF ESTIMATE
OF REVENUE
FISCAL YEAR 2022-2023**

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, 2022 and ending April 30, 2023 are estimated as follows:

ESTIMATE OF REVENUE

SOURCE	AMOUNT (\$)
Real Estate Taxes	\$ 12,005,643
Personal Property Replacement Tax	1,480,999
Bond Proceeds	15,498,004
Interest Income	76,800
Contributions & Grants	3,918,610
Reimbursements (SRA)	400,000
Fees and Rentals	586,915
Pool Admissions/Passes	32,480
Concessions	162,440
Pro Shop	5,500
Fitness Center Fees	1,158,657
Program Revenue	617,497
All Other Revenue (Misc.)	5,741,520
SUBTOTAL:	\$ 41,685,065
Transfers	3,161,910
TOTAL:	\$ 44,846,975

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Waukegan Park District this 14 day of June, 2022.



 Jon Beckmann
 Director of Finance & Chief Fiscal Officer

(Seal)

CERTIFICATION

I, Anton L. Mathews, 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, 2022 and ending April 30, 2023 passed by the Board of Commissioners of the Waukegan Park District, at a regular meeting in June 14, 2022. Said Ordinance contains all revenues by sources anticipated to be received by the Waukegan Park District in Fiscal Year 2022-2023.

Anton L. Mathews

Board Treasurer
Board of Commissioners
Waukegan Park District

Attest:

Mandi Florip

Mandi Florip, Board Attorney/Secretary
Waukegan Park District

(Seal)