

WAUKEGAN PARK DISTRICT

ORDINANCE NO. 23-04

RECEIVED

Jun 16 2023

BUDGET & APPROPRIATION ORDINANCE

LAKE COUNTY CLERK

ANTHONY VEGA

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, 2023
AND ENDING ON THE 30TH DAY OF APRIL, 2024

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 13th day of June, 2023 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, 2023 and ending April 30, 2024 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, 2023 and ending the 30th day of April, 2024:

01 - CORPORATE FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Salaries & Wages	\$928,297	\$1,113,956
Part-Time Wages	273,818	328,582
Services	640,503	768,604
Utilities	149,526	179,431
Insurance	373,939	448,727
Materials & Supplies	153,950	184,740
Maintenance & Repairs	193,300	231,960
Miscellaneous	18,250	21,900
Interfund Transfer	4,901,302	5,881,562
01 - CORPORATE FUND TOTAL	\$7,632,886	\$9,159,462

02 - RECREATION FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Salaries & Wages	\$3,643,868	\$4,372,642
Part-Time Wages	756,922	908,306
Services	940,675	1,128,810
Utilities	356,863	428,236
Insurance	710,272	852,326
Materials & Supplies	291,220	349,464
Merchandise	4,950	5,940
Maintenance & Repairs	286,000	343,200
Miscellaneous	61,895	74,274
Interfund Transfer	0	0
Program Expenses	557,308	668,770
Capital Outlay	<u>185,200</u>	<u>297,240</u>

02 - RECREATION FUND TOTAL **\$7,795,174** **\$9,429,208**

07 - POLICE SYSTEMS FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Salaries & Wages	\$36,350	\$41,803
Services	190,868	223,316
Utilities	1,680	2,016
Insurance	0	2,000
Materials & Supplies	<u>0</u>	<u>2,000</u>

07 - POLICE SYSTEMS FUND TOTAL **\$228,898** **\$271,134**

08 - SPECIAL RECREATION FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Salaries & Wages	\$368,175	\$441,810
Part-Time Wages	74,874	89,849
Services	518,208	621,850
Utilities	6,250	7,500
Insurance	63,138	75,766
Materials & Supplies	14,635	17,562
Maintenance & Repair	0	2,000
Interfund Transfer	0	2,000
Program Expenses	62,847	75,416
Capital Outlay	<u>30,000</u>	<u>60,000</u>

08 - SPECIAL RECREATION FUND TOTAL **\$1,138,126** **\$1,393,752**

09 - PAVING & LIGHTING FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Utilities	\$6,500	\$7,800
Materials & Supplies	1,000	1,200
Maintenance & Repair	8,000	9,600
Capital Outlay	<u>35,000</u>	<u>42,000</u>

09 - PAVING & LIGHTING FUND TOTAL **\$50,500** **\$60,600**

10 - MUSEUM FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Salaries & Wages	\$311,220	\$373,464
Part-Time Wages	93,800	112,560
Services	9,800	11,760
Utilities	44,000	52,800
Insurance	63,138	75,766
Materials & Supplies	15,750	18,900
Maintenance & Repair	13,850	16,620
Program Expenses	8,260	9,912
10 - MUSEUM FUND TOTAL	\$559,818	\$671,782

11 - WORKING CASH FUND

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

12 - AUDIT FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Salaries & Wages	\$13,650	\$15,698
Services	31,700	36,455
Insurance	0	2,000
12 - AUDIT FUND TOTAL	\$45,350	\$54,153

13 - INSURANCE FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Salaries & Wages	\$174,300	\$200,445
Part-Time Wages	37,381	42,988
Services	43,614	52,337
Utilities	1,020	1,224
Insurance	243,213	291,856
Materials & Supplies	21,260	25,512
Maintenance & Repair	0	2,000
Capital Outlay	50,000	60,000
13 - INSURANCE FUND TOTAL	\$570,788	\$676,362

14 - FICA FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Services	\$400,000	\$558,000
14 - FICA FUND TOTAL	\$400,000	\$558,000

15 - ILLINOIS MUNICIPAL RETIREMENT FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Services	\$325,000	\$475,750
15 - ILLINOIS MUNICIPAL RETIREMENT FUND TOTAL	\$325,000	\$475,750

16 - ENDOWMENT/MEMORIAL FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Services	\$280,033	\$336,040
Interfund Transfer	57,060	68,472
Capital Projects	0	2,000
16 - ENDOWMENT/MEMORIAL FUND TOTAL	\$337,093	\$406,512

17 - DEBT SERVICE FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Debt Service	\$3,907,826	\$4,689,391
Interfund Transfer	\$2,268,083	\$2,721,700
Services	25,000	35,000
17 - DEBT SERVICE FUND TOTAL	\$6,200,909	\$7,446,091

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	20,403,860	23,872,516
29 - MASTER PLAN PROJECTS FUND	\$20,403,860	\$23,878,516

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	1,504,885	1,760,715
30 - CAPITAL PROJECTS FUND TOTAL	\$1,504,885	\$1,864,715

41 - BOND FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Services	\$0	0
Maintenance & Repair	0	2,000
Capital Projects	10,228,477	11,967,318
41 - BOND FUND TOTAL	\$10,228,477	\$11,969,318

SUMMARY OF FUNDS

	<u>BUDGET</u>	<u>APPROPRIATION</u>
01 - CORPORATE FUND	\$7,632,886	\$9,159,462
02 - RECREATION FUND	7,795,174	9,429,208
07 - POLICE SYSTEMS FUND	228,898	271,134
08 - SPECIAL RECREATION FUND	1,138,126	1,393,752
09 - PAVING & LIGHTING FUND	50,500	60,600
10 - MUSEUM FUND	559,818	671,782
11 - WORKING CASH FUND	200	6,000
12 - AUDIT FUND	45,350	54,153
13 - INSURANCE FUND	570,788	676,362
14 - FICA FUND	400,000	558,000
15 - IMRF FUND	325,000	475,750
16 - ENDOWMENT/MEMORIAL FUND	337,093	406,512
17 - DEBT SERVICE FUND	6,200,909	7,446,091
29 - MASTER PLAN CAPITAL PROJECTS FUND	20,403,860	23,878,516
30 - CAPITAL PROJECTS FUND	1,504,885	1,864,715
41 - BOND FUND	<u>10,228,477</u>	<u>11,969,318</u>
GRAND TOTAL OF ALL FUNDS:	\$57,421,964	\$68,321,354

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, 2023 and ending April 30, 2024 for the respective purposes set forth.

All unexpected balances of the appropriations for the fiscal year ended April 30, 2023 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 \$35,662,098.
- (b) An estimate of cash expected to be received during the fiscal year from all sources is \$28,805,017 (excluding internal transfers).
- (c) An estimate of the expenditures contemplated for the fiscal year is \$50,195,317 (excluding internal transfers).
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$14,271,798.

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.

**CERTIFICATE OF ESTIMATE
OF REVENUE
FISCAL YEAR 2023-2024**

I, Jon Beckmann, do hereby certify that I am the duly qualified Director 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, 2023 and ending April 30, 2024 are estimated as follows:

ESTIMATE OF REVENUE

SOURCE	AMOUNT (\$)
Real Estate Taxes	\$ 12,730,554
Personal Property Replacement Tax	2,000,000
Bond Proceeds	2,023,569
Interest Income	164,100
Contributions & Grants	7,871,211
Reimbursements (SRA)	499,000
Fees and Rentals	595,047
Pool Admissions/Passes	58,562
Concessions	160,945
Pro Shop	6,167
Fitness Center Fees	1,283,234
Program Revenue	589,823
All Other Revenue (Misc.)	161,882
SUBTOTAL:	\$ 28,144,094
Transfers	7,226,645
TOTAL:	\$ 35,370,739

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Waukegan Park District this 13th day of June, 2023.



 Jon Beckmann
 Director of Finance & Chief Fiscal Officer

(Seal)

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 LAKE COUNTY CLERK
 ANTHONY VEGA

CERTIFICATION

I, Jacqueline Herrera Giron, 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, 2023 and ending April 30, 2024 passed by the Board of Commissioners of the Waukegan Park District, at a regular meeting in June 13, 2023. Said Ordinance contains all revenues by sources anticipated to be received by the Waukegan Park District in Fiscal Year 2023-2024.



Board Treasurer
Board of Commissioners
Waukegan Park District

Attest:



Mandi Florip, Board Attorney/Secretary
Waukegan Park District

(Seal)

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**LAKE COUNTY CLERK
ANTHONY VEGA**