

NO. # 2019 - 01

**BUDGET AND APPROPRIATION ORDINANCE  
2019 - 2020**

**AN ORDINANCE ADOPTING THE COMBINED  
ANNUAL BUDGET AND APPROPRIATION OF  
FUNDS FOR THE WAUCONDA PARK DISTRICT,  
LAKE COUNTY, ILLINOIS  
FOR THE FISCAL YEAR BEGINNING ON  
THE FIRST DAY OF MAY 2019, AND  
ENDING ON THE THIRTIETH (30<sup>TH</sup>) DAY  
OF APRIL 2020**

BE IT ORDAINED BY THE BOARD OF FIVE COMMISSIONERS OF THE WAUCONDA PARK DISTRICT, LAKE COUNTY, ILLINOIS:

SECTION I. It is hereby found and determined:

- (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;
- (b) A public hearing was held at the Wauconda Park District Community Center (600 N. Main St., Wauconda, IL) on the 16<sup>th</sup> day of July, 2019 on said ordinance, notice of said hearing having been given by publication in the Daily Herald Newspaper, being a newspaper published within this District, at least one week prior to such hearing; and,
- (c) That all other legal requirements for the adoption of the annual budget and appropriation ordinance of this District for the fiscal year beginning May 1, 2019 and ending April 30, 2020 have heretofore been performed.

SECTION II. 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 first day of May 2019 and ending on the thirtieth (30<sup>th</sup>) day of April 2020.

<u>ESTIMATED GENERAL CORPORATE FUND</u>	Budget Amount	Appropriation Amount
500 – Wages and Salaries	\$335,234	\$452,566
510 – Services	45,000	\$60,750
520 – Utilities	25,500	\$34,425
530 – Commodities	108,000	\$145,800
540 – Employee Expense	88,104	\$118,940

550 – Capital	17,000	\$22,950
599 – Transfer	0	0
<b>TOTAL GENERAL CORPORATE FUND:</b>	<b>\$618,838</b>	<b>\$835,431</b>

<b><u>ESTIMATED RECREATION FUND</u></b>	<b>Budget Amount</b>	<b>Appropriation Amount</b>
500 – Wages and Salaries	\$836,629	\$1,129,449
510 – Services	81,900	110,565
520 – Utilities	43,750	59,063
530 – Commodities	246,895	333,308
540 – Employee Expense	127,600	172,260
550 - Capital	0	0
599 – Transfer	0	0
<b>TOTAL RECREATION FUND:</b>	<b>1,336,774</b>	<b>1,804,645</b>

<b><u>ESTIMATED FITNESS FUND</u></b>	<b>Budget Amount</b>	<b>Appropriation Amount</b>
500 – Wages and Salaries	\$86,682	\$117,021
510 – Services	21,550	29,093
520 – Utilities	6,850	9,248
530 – Commodities	35,700	48,195
540 – Employee Expense	4,050	5,468
550 - Capital	0	0
<b>TOTAL FITNESS FUND:</b>	<b>154,832</b>	<b>\$209,023</b>

<b><u>ESTIMATED BEACH/MARINA FUND</u></b>	<b>Budget Amount</b>	<b>Appropriation Amount</b>
500 – Wages and Salaries	\$52,835	\$71,327
510 – Services	1000	0
520 – Utilities	0	0
530 – Commodities	7,950	10,733
540 – Employee Expense	11,550	15,593
550 - Capital	0	0
<b>TOTAL BEACH FUND:</b>	<b>\$73,335</b>	<b>\$99,002</b>

<b><u>ESTIMATED WAUCONDAFEST FUND</u></b>	<b>Budget Amount</b>	<b>Appropriation Amount</b>
500 – Wages and Salaries	\$86,500	\$116,775

510 – Services	16,000	21,600
520 – Utilities	0	0
530 – Commodities	200,900	271,215
540 – Employee Expense	0	0
550 - Capital	0	0
<b>TOTAL WAUCONDAFEST FUND:</b>	<b>\$303,400</b>	<b>\$409,590</b>

<b><u>ESTIMATED SOCIAL SECURITY FUND</u></b>	<b>Budget Amount</b>	<b>Appropriation Amount</b>
560 – Payment to Agency	\$119,092	\$160,774
<b>TOTAL SOCIAL SECURITY FUND:</b>	<b>\$119,092</b>	<b>\$160,774</b>

<b><u>EST. IL. MUNICIPAL RETIREMENT FUND</u></b>	<b>Budget Amount</b>	<b>Appropriation Amount</b>
560 – Payment to Agency	\$78,000	\$105,300
<b>TOTAL IMRF FUND:</b>	<b>\$78,000</b>	<b>\$105,300</b>

<b><u>ESTIMATED PAVING &amp; LIGHTING FUND</u></b>	<b>Budget Amount</b>	<b>Appropriation Amount</b>
560 – Payment to Agency	\$20,947	\$28,278
<b>TOTAL PAVING &amp; LIGHTING FUND:</b>	<b>\$20,947</b>	<b>\$28,278</b>

<b><u>EST. LIABILITY &amp; INSURANCE FUND</u></b>	<b>Budget Amount</b>	<b>Appropriation Amount</b>
500 – Wages and Salaries	\$70,500	\$95,175
510 – Services	58,000	78,300
520 – Utilities	0	0
530 – Commodities	2,000	2700
540 – Employee Expense	8,600	11,610
550 - Capital	0	0
<b>TOTAL LIABILITY &amp; INSURANCE FUND:</b>	<b>\$139,100</b>	<b>\$187,785</b>

<b><u>ESTIMATED NISRA FUND</u></b>	<b>Budget Amount</b>	<b>Appropriation Amount</b>
500 – Wages and Salaries	\$17,715	\$23,915
510 – Services	94,000	126,900
520 – Utilities	0	0
530 – Commodities	5,000	6,750
540 – Employee Expense	0	0
550 - Capital	145,775	196,796
<b>TOTAL NISRA FUND:</b>	<b>\$262,490</b>	<b>\$354,362</b>

<b><u>ESTIMATED AUDIT FUND</u></b>	<b>Budget Amount</b>	<b>Appropriation Amount</b>
510 – Wages and Salaries	\$2,250	\$3,038
560 – Payment to Agency	11,000	14,850
<b>TOTAL AUDIT FUND:</b>	<b>\$13,250</b>	<b>\$17,888</b>

<b><u>ESTIMATED BOND IN RETIREMENT FUND</u></b>	<b>Budget Amount</b>	<b>Appropriation Amount</b>
560 – Payment to Agency	216,400	292,140
<b>TOTAL BOND IN RETIREMENT FUND:</b>	<b>\$216,400</b>	<b>\$292,140</b>

<b><u>EST. CAPITAL IMPROVEMENTS FUND</u></b>	<b>Budget Amount</b>	<b>Appropriation Amount</b>
560 – Payment to Agency	3,532,279	4,768,577
<b>TOTAL CAPITAL IMPROVEMENTS FUND:</b>	<b>\$3,532,279</b>	<b>\$4,768,577</b>

<b><u>SUMMARY</u></b>	<b>Budget Amount</b>	<b>Appropriation Amount</b>
General Corporate Fund	\$618,838	\$835,431
Recreation Fund	1,336,774	1,804,645
Fitness Fund	154,832	209,023
Beach/Marina Fund	73,335	99,002
Wauconda Fest Fund	303,400	409,590
Social Security Fund	119,092	160,774
IMRF Fund	78,000	105,300

Paving & Lighting Fund	20,947	28,278
Liability Insurance Fund	139,100	187,785
NISRA Fund	262,490	354,362
Audit Fund	13,250	17,888
Bond In Retirement Fund	216,400	292,140
Capital Improvement Fund	3,532,279	4,768,577
<b>TOTAL ALL FUNDS:</b>	<b>\$6,868,737</b>	<b>\$9,272,795</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, 2019 and ending April 30, 2020 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended April 2019 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.

The receipts and revenue of said District derived from sources other than taxation and not specifically appropriated, shall constitute the general corporate fund and shall first be placed to the credit of such fund.

SECTION III. 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 \$2,723,252
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$4,601,916
- (c) An estimate of the expenditures contemplated for the fiscal year is \$6,868,737.
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$456,431
- (e) An estimate of the amount of taxes to be received during the fiscal year \$1,752,199.

SECTION IV. The receipts and revenues of the Wauconda 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 V. All ordinances or parts of ordinances conflicting with any of the provisions of this 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.

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

Passed by the Board of five Commissioners of the Wauconda Park District this 16<sup>th</sup> day of July, 2019.

AYES:

NAYES:

ABSENT OR NOT VOTING:

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President

ATTEST:

**STATE OF ILLINOIS**     )

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**COUNTY OF LAKE**     )

**CERTIFICATION**

I, Nancy Burton, Secretary of the **WAUCONDA PARK DISTRICT**, Lake County, Illinois, do hereby certify that as such official of said **WAUCONDA PARK DISTRICT**, I am the keeper and custodian of the records, files, proceedings, books, papers, ordinances and reports of said **WAUCONDA PARK DISTRICT** and that the above and foregoing ordinance is a true and correct copy of the published public notice and ordinance passed at a regular meeting of the Board of Commissioners of said **WAUCONDA PARK DISTRICT** held on July 16, 2019, and that the same was signed and approved by the presiding officer and attested by the Secretary of said park district on July 16, 2019. I do further certify that the original, of which the foregoing is a true and correct copy, is entrusted to me as Secretary of said park district for safekeeping and that the original thereof is now on file in my office as such Secretary.

**IN WITNESS WHEREOF**, I have hereunto set my hand and seal this date of July 16, 2019.

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**NANCY M. BURTON, Secretary**  
**WAUCONDA PARK DISTRICT**

**(CORPORATE SEAL)**

**STATE OF ILLINOIS     )**  
**) SS**  
**COUNTY OF LAKE        )**

**TREASURER'S CERTIFICATION  
OF ESTIMATED REVENUE**

I, Cari Berrelez, Treasurer of the **WAUCONDA PARK DISTRICT**, as such official, certify that the estimated revenues of the district as set forth in Section I of the combined budget and appropriations ordinance to which this certificate is attached, accurately sets forth an estimate of the revenues of the **WAUCONDA PARK DISTRICT** for the fiscal year May 1, 2019 to April 30, 2020.

Dated: July 16, 2019

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**Treasurer**  
**WAUCONDA PARK DISTRICT**

**(CORPORATE SEAL)**