

**NO. # 2023 - 04**

**BUDGET AND APPROPRIATION ORDINANCE  
2023 - 2024**

**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 2023, AND  
ENDING ON THE THIRTIETH (30<sup>TH</sup>) DAY  
OF APRIL 2024**

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 11<sup>th</sup> day of July, 2023 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, 2023 and ending April 30, 2024 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 2023 and ending on the thirtieth (30<sup>th</sup>) day of April 2024.

<b><u>ESTIMATED GENERAL CORPORATE FUND</u></b>	<b>Budget Amount</b>	<b>Appropriation Amount</b>
500 – Wages and Salaries	\$489,056	\$660,226
510 – Services	63,750	\$86,063
520 – Utilities	28,650	\$38,678
530 – Commodities	166,300	\$224,505
540 – Employee Expense	99,500	\$134,325
550 – Capital	2,000	\$2,700
599 – Transfer	25,000	\$33,750
<b>TOTAL GENERAL CORPORATE FUND:</b>	<b>\$874,256</b>	<b>\$1,180,246</b>

<b><u>ESTIMATED RECREATION FUND</u></b>	<b>Budget Amount</b>	<b>Appropriation Amount</b>
500 – Wages and Salaries	\$826,133	\$1,115,280
510 – Services	65,485	88,405
520 – Utilities	35,900	48,465
530 – Commodities	138,788	187,364
540 – Employee Expense	172,800	233,280
550 - Capital	35,000	47,250
599 – Transfer	0	0
<b>TOTAL RECREATION FUND:</b>	<b>1,274,106</b>	<b>1,720,043</b>

<b><u>ESTIMATED FITNESS FUND</u></b>	<b>Budget Amount</b>	<b>Appropriation Amount</b>
500 – Wages and Salaries	\$82,565	\$111,463
510 – Services	13,750	18,563
520 – Utilities	4,000	5,400
530 – Commodities	38,100	51,435
540 – Employee Expense	3,870	5,225
550 - Capital	0	0
<b>TOTAL FITNESS FUND:</b>	<b>142,285</b>	<b>\$192,085</b>

<b><u>ESTIMATED BEACH/MARINA FUND</u></b>	<b>Budget Amount</b>	<b>Appropriation Amount</b>
500 – Wages and Salaries	\$107,615	\$145,280
510 – Services	0	0
520 – Utilities	17,000	22,950
530 – Commodities	25,200	34,020
540 – Employee Expense	10,720	14,472
550 - Capital	0	0
<b>TOTAL BEACH FUND:</b>	<b>\$160,535</b>	<b>\$216,722</b>

<b><u>ESTIMATED WAUCONDAFEST FUND</u></b>	<b>Budget Amount</b>	<b>Appropriation Amount</b>
500 – Wages and Salaries	\$37,700	\$50,895
510 – Services	195,500	263,925
520 – Utilities	0	0

530 – Commodities	89,500	120,825
540 – Employee Expense	0	0
550 - Capital	0	0
<b>TOTAL WAUCONDAFEST FUND:</b>	<b>\$322,700</b>	<b>\$435,645</b>

<b><u>ESTIMATED SOCIAL SECURITY FUND</u></b>	<b>Budget Amount</b>	<b>Appropriation Amount</b>
570 – Payment to Agency	\$110,500	\$149,175
<b>TOTAL SOCIAL SECURITY FUND:</b>	<b>\$110,500</b>	<b>\$149,175</b>

<b><u>EST. IL. MUNICIPAL RETIREMENT FUND</u></b>	<b>Budget Amount</b>	<b>Appropriation Amount</b>
570 – Payment to Agency	\$83,750	\$113,063
<b>TOTAL IMRF FUND:</b>	<b>\$83,750</b>	<b>\$113,063</b>

<b><u>ESTIMATED PAVING &amp; LIGHTING FUND</u></b>	<b>Budget Amount</b>	<b>Appropriation Amount</b>
570 – Payment to Agency	\$0	\$0
<b>TOTAL PAVING &amp; LIGHTING FUND:</b>	<b>\$0</b>	<b>\$0</b>

<b><u>EST. LIABILITY &amp; INSURANCE FUND</u></b>	<b>Budget Amount</b>	<b>Appropriation Amount</b>
500 – Wages and Salaries	\$74,695	\$100,838
510 – Services	1,000	1,350
520 – Utilities	0	0
530 – Commodities	1,500	2025
540 – Employee Expense	55,750	75,263
550 - Capital	15000	20,250
<b>TOTAL LIABILITY &amp; INSURANCE FUND:</b>	<b>\$147,945</b>	<b>\$199,726</b>

<b><u>ESTIMATED NISRA FUND</u></b>	<b>Budget Amount</b>	<b>Appropriation Amount</b>
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500 – Wages and Salaries	\$19,066	\$25,739
510 – Services	96,690	130,532
520 – Utilities	0	0
530 – Commodities	2,000	2,700
540 – Employee Expense	0	0
550 - Capital	85,000	114,750
<b>TOTAL NISRA FUND:</b>	<b>\$202,756</b>	<b>\$273,721</b>

<b><u>ESTIMATED AUDIT FUND</u></b>	<b>Budget Amount</b>	<b>Appropriation Amount</b>
510 – Wages and Salaries	\$2,800	\$3,780
570 – Payment to Agency	13,000	17,550
<b>TOTAL AUDIT FUND:</b>	<b>\$15,800</b>	<b>\$21,330</b>

<b><u>ESTIMATED BOND IN RETIREMENT FUND</u></b>	<b>Budget Amount</b>	<b>Appropriation Amount</b>
570 – Payment to Agency	232,000	313,200
<b>TOTAL BOND IN RETIREMENT FUND:</b>	<b>\$232,000</b>	<b>\$313,200</b>

<b><u>EST. CAPITAL IMPROVEMENTS FUND</u></b>	<b>Budget Amount</b>	<b>Appropriation Amount</b>
570 – Payment to Agency	0	0
510 - Contractual	25,000	33,750
560 - Capital	1,233,500	1,665,225
<b>TOTAL CAPITAL IMPROVEMENTS FUND:</b>	<b>\$1,258,500</b>	<b>\$1,698,975</b>

<b><u>Est. Marina Fund</u></b>	<b>Budget Amount</b>	<b>Appropriation Amount</b>
500 – Wages and Salaries	39,711	53,610
510 – Services	0	0
520 – Utilities	16,600	22,410
530 – Commodities	37,200	50,220
540 – Employee Expense	36,000	48,600
550 - Capital	880,000	1,188,000
<b>TOTAL MARINA FUND:</b>	<b>1,009,511</b>	<b>1,362,840</b>

<u>SUMMARY</u>	<b>Budget Amount</b>	<b>Appropriation Amount</b>
General Corporate Fund	\$874,256	\$1,180,246
Recreation Fund	1,274,106	1,720,043
Fitness Fund	142,285	192,085
Beach/Marina Fund	160,535	216,722
Wauconda Fest Fund	322,700	435,645
Social Security Fund	110,500	149,175
IMRF Fund	83,750	113,063
Paving & Lighting Fund	0	0
Liability Insurance Fund	147,945	199,726
NISRA Fund	202,756	273,721
Audit Fund	15,800	21,330
Bond In Retirement Fund	232,000	313,200
Capital Improvement Fund	1,258,500	1,698,975
Marina Fund	1,009,511	1,362,840
<b>TOTAL ALL FUNDS:</b>	<b>\$5,834,644</b>	<b>\$7,876,769</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, 2023 and ending April 30, 2024 for the respective purposes set forth.

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

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 \$2,759,489.00.
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$5,274,634.00.
- (c) An estimate of the expenditures contemplated for the fiscal year is \$5,834,644.
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$2,199,479.00.

(e) An estimate of the amount of taxes to be received during the fiscal year is \$1,972,561.89.

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 11h day of July, 2023.

AYES:

NAYES:

ABSENT OR NOT VOTING:

\_\_\_\_\_  
President

ATTEST:

STATE OF ILLINOIS     )

)

COUNTY OF LAKE        )

**CERTIFICATION**

I, Tim Staton, 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 11, 2023, and that the same was signed and approved by the presiding officer and attested by the Secretary of said park district on July 11, 2023. 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 11, 2023.

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**TIM STATON, Secretary**  
**WAUCONDA PARK DISTRICT**

**(CORPORATE SEAL)**

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

**TREASURER'S CERTIFICATION  
OF ESTIMATED REVENUE**

I, John Bader, 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, 2023 to April 30, 2024.

July 11, 2023

\_\_\_\_\_,  
**Treasurer**  
**WAUCONDA PARK DISTRICT**

**(CORPORATE SEAL)**