

NO. # 2026 - 03

**BUDGET AND APPROPRIATION ORDINANCE
2026 - 2027**

**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 2026, AND
ENDING ON THE THIRTIETH (30TH) DAY
OF APRIL 2027**

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 23rd day of June, 2026 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, 2026 and ending April 30, 2027, 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 2026 and ending on the thirtieth (30th) day of April 2027.

<u>ESTIMATED GENERAL CORPORATE FUND</u>	Budget Amount	Appropriation Amount
500 – Wages and Salaries	\$541,270	\$730,715
510 – Services	57,050	\$77,018
520 – Utilities	47,630	\$64,301
530 – Commodities	176,550	\$238,343
540 – Employee Expense	181,800	\$245,430
550 – Capital	3,500	\$4,725
599 – Transfer	0	\$0
TOTAL GENERAL CORPORATE FUND:	\$1,007,800	\$1,360,530

<u>ESTIMATED RECREATION FUND</u>	Budget Amount	Appropriation Amount
500 – Wages and Salaries	\$1,116,175	\$1,506,836
510 – Services	88,400	119,340
520 – Utilities	64,100	86,535
530 – Commodities	173,100	233,685
540 – Employee Expense	214,200	289,170
550 - Capital	35,000	47,250
599 – Transfer	52,500	70,875
TOTAL RECREATION FUND:	1,743,475	2,353,691

<u>ESTIMATED FITNESS FUND</u>	Budget Amount	Appropriation Amount
500 – Wages and Salaries	\$90,420	\$122,067
510 – Services	17,495	23,618
520 – Utilities	0	0
530 – Commodities	42,750	57,713
540 – Employee Expense	450	608
550 - Capital	0	0
TOTAL FITNESS FUND:	151,115	\$204,005

<u>ESTIMATED BEACH/MARINA FUND</u>	Budget Amount	Appropriation Amount
500 – Wages and Salaries	\$108,227	\$146,106
510 – Services	4,000	5,400
520 – Utilities	10,500	14,175
530 – Commodities	26,100	35,235
540 – Employee Expense	7,000	9,450
550 - Capital	0	0
TOTAL BEACH FUND:	\$155,827	\$210,366

<u>ESTIMATED WAUCONDAFEST FUND</u>	Budget Amount	Appropriation Amount
500 – Wages and Salaries	\$33,250	\$44,888
510 – Services	256,179	345,842
520 – Utilities	0	0
530 – Commodities	55,000	74,250
540 – Employee Expense	0	0
550 - Capital	12,000	16,200
599 - Transfer	0	0
TOTAL WAUCONDAFEST FUND:	\$356,429	\$481,179

<u>ESTIMATED SOCIAL SECURITY FUND</u>	Budget Amount	Appropriation Amount
570 – Payment to Agency	\$141,015	\$190,370
TOTAL SOCIAL SECURITY FUND:	\$141,015	\$190,370

<u>EST. IL. MUNICIPAL RETIREMENT FUND</u>	Budget Amount	Appropriation Amount
570 – Payment to Agency	\$117,475	\$158,591
TOTAL IMRF FUND:	\$117,475	\$158,591

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

<u>EST. LIABILITY & INSURANCE FUND</u>	Budget Amount	Appropriation Amount
500 – Wages and Salaries	\$31,500	\$42,525
510 – Services	1,000	1,350
520 – Utilities	0	0
530 – Commodities	76,390	103,127
540 – Employee Expense	20,325	27,439
550 - Capital	16,000	21,600
TOTAL LIABILITY & INSURANCE FUND:	\$145,215	\$196,040

<u>ESTIMATED NISRA FUND</u>	Budget Amount	Appropriation Amount
500 – Wages and Salaries	\$20,748	\$28,010
510 – Services	126,970	171,410
520 – Utilities	0	0
530 – Commodities	500	675
540 – Employee Expense	0	0
550 - Capital	42,400	57,240
TOTAL NISRA FUND:	\$190,618	\$257,334

<u>ESTIMATED AUDIT FUND</u>	Budget Amount	Appropriation Amount
510 – Wages and Salaries	\$2,750	\$3,713
570 – Payment to Agency	13,000	17,550
TOTAL AUDIT FUND:	\$15,750	\$21,263

<u>ESTIMATED BOND IN RETIREMENT FUND</u>	Budget Amount	Appropriation Amount
570 – Payment to Agency	\$248,830	\$335,921
575 - Bond Fees	9,100	12,285
557 - Interest Expense	10,865	14,668
TOTAL BOND IN RETIREMENT FUND:	\$268,795	\$362,873

<u>EST. CAPITAL IMPROVEMENTS FUND</u>	Budget Amount	Appropriation Amount
570 – Payment to Agency	\$0	\$0
510 - Contractual	20,000	27,000
560 - Capital	2,560,000	3,456,000
TOTAL CAPITAL IMPROVEMENTS FUND:	\$2,580,000	\$3,483,000

<u>Est. Marina Fund</u>	Budget Amount	Appropriation Amount
500 – Wages and Salaries	\$51,744	\$69,854
510 – Services	0	0
520 – Utilities	13,570	18,320
530 – Commodities	38,520	52,002
540 – Employee Expense	28,920	39,042
550 - Capital	151,925	205,099
TOTAL MARINA FUND:	284,679	384,317

<u>SUMMARY</u>	Budget Amount	Appropriation Amount
General Corporate Fund	\$1,007,800	\$1,360,530
Recreation Fund	1,743,475	2,353,691
Fitness Fund	151,115	204,005
Beach/Marina Fund	155,827	210,366
Wauconda Fest Fund	356,429	481,179
Social Security Fund	141,015	190,370
IMRF Fund	117,475	158,591
Paving & Lighting Fund	0	0
Liability Insurance Fund	145,215	196,040
NISRA Fund	190,618	257,334
Audit Fund	15,750	21,263
Bond In Retirement Fund	268,795	362,873
Capital Improvement Fund	2,580,000	3,483,000
Marina Fund	284,679	384,317
TOTAL ALL FUNDS:	\$7,158,193	\$9,663,561

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, 2026 and ending April 30, 2027 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended April 2027 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 \$3,323,688.
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$5,434,476.
- (c) An estimate of the expenditures contemplated for the fiscal year is \$7,158,193.
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$1,599,971.
- (e) An estimate of the amount of taxes to be received during the fiscal year is \$2,209,725.

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 23rd day of June, 2026.

**TREASURER'S CERTIFICATION
OF ESTIMATED REVENUE**

I, Adam Tallman, 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, 2026 to April 30, 2027.

June 23 2026

_____,
Adam Tallman, Treasurer
WAUCONDA PARK DISTRICT

(CORPORATE SEAL)