

NO. # 2025 - 04

**BUDGET AND APPROPRIATION ORDINANCE
2025 - 2026**

**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 2025, AND
ENDING ON THE THIRTIETH (30TH) DAY
OF APRIL 2026**

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 8th day of July, 2025 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, 2025 and ending April 30, 2026 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 2025 and ending on the thirtieth (30th) day of April 2026.

<u>ESTIMATED GENERAL CORPORATE FUND</u>	Budget Amount	Appropriation Amount
500 – Wages and Salaries	\$526,160	\$710,316
510 – Services	77,500	\$104,625
520 – Utilities	37,000	\$49,950
530 – Commodities	180,000	\$243,000
540 – Employee Expense	115,750	\$156,263
550 – Capital	5,000	\$6,750
599 – Transfer	400,000	\$540,000
TOTAL GENERAL CORPORATE FUND:	\$1,341,410	\$1,810,904

<u>ESTIMATED RECREATION FUND</u>	Budget Amount	Appropriation Amount
500 – Wages and Salaries	\$1,049,556	\$1,416,901
510 – Services	69,773	94,194
520 – Utilities	44,400	59,940
530 – Commodities	154,962	209,199
540 – Employee Expense	168,254	227,143
550 - Capital	35,000	47,250
599 – Transfer	100,000	135,000
TOTAL RECREATION FUND:	1,621,945	2,189,626

<u>ESTIMATED FITNESS FUND</u>	Budget Amount	Appropriation Amount
500 – Wages and Salaries	\$90,451	\$122,109
510 – Services	14,000	18,900
520 – Utilities	10,500	14,175
530 – Commodities	46,100	62,235
540 – Employee Expense	1,000	1,350
550 - Capital	0	0
TOTAL FITNESS FUND:	162,051	\$218,769

<u>ESTIMATED BEACH/MARINA FUND</u>	Budget Amount	Appropriation Amount
500 – Wages and Salaries	\$116,484	\$157,253
510 – Services	1,000	1,350
520 – Utilities	7,600	10,260
530 – Commodities	29,550	39,893
540 – Employee Expense	7,200	9,720
550 - Capital	2,500	3,375
TOTAL BEACH FUND:	\$164,334	\$221,851

<u>ESTIMATED WAUCONDAFEST FUND</u>	<u>Budget Amount</u>	<u>Appropriation Amount</u>
500 – Wages and Salaries	\$39,185	\$52,900
510 – Services	197,500	266,625
520 – Utilities	0	0
530 – Commodities	55,000	74,250
540 – Employee Expense	0	0
550 - Capital	10,000	13,500
599 - Transfer	100,000	135,000
TOTAL WAUCONDAFEST FUND:	\$401,685	\$542,275

<u>ESTIMATED SOCIAL SECURITY FUND</u>	<u>Budget Amount</u>	<u>Appropriation Amount</u>
570 – Payment to Agency	\$123,432	\$166,633
TOTAL SOCIAL SECURITY FUND:	\$123,432	\$166,633

<u>EST. IL. MUNICIPAL RETIREMENT FUND</u>	<u>Budget Amount</u>	<u>Appropriation Amount</u>
570 – Payment to Agency	\$109,680	\$148,068
TOTAL IMRF FUND:	\$109,680	\$148,068

<u>ESTIMATED PAVING & LIGHTING FUND</u>	<u>Budget Amount</u>	<u>Appropriation Amount</u>
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	\$42,500	\$57,375
510 – Services	900	1,215
520 – Utilities	0	0
530 – Commodities	78,625	106,144
540 – Employee Expense	14,185	19,150
550 - Capital	15,000	20,250
TOTAL LIABILITY & INSURANCE FUND:	\$151,210	\$204,134

<u>ESTIMATED NISRA FUND</u>	Budget Amount	Appropriation Amount
500 – Wages and Salaries	\$17,000	\$22,950
510 – Services	106,590	143,897
520 – Utilities	0	0
530 – Commodities	1,000	1,350
540 – Employee Expense	0	0
550 - Capital	101,000	136,350
TOTAL NISRA FUND:	\$225,590	\$304,547

<u>ESTIMATED AUDIT FUND</u>	Budget Amount	Appropriation Amount
510 – Wages and Salaries	\$3,120	\$4,212
570 – Payment to Agency	10,500	14,175
TOTAL AUDIT FUND:	\$13,620	\$18,387

<u>ESTIMATED BOND IN RETIREMENT FUND</u>	Budget Amount	Appropriation Amount
570 – Payment to Agency	\$242,950	\$327,983
575 - Bond Fees	8,700	11,745
557 - Interest Expense	9,500	12,825
TOTAL BOND IN RETIREMENT FUND:	\$261,150	\$352,553

<u>EST. CAPITAL IMPROVEMENTS FUND</u>	Budget Amount	Appropriation Amount
570 – Payment to Agency	\$0	\$0
510 - Contractual	25,000	33,750
560 - Capital	2,995,000	4,043,250
TOTAL CAPITAL IMPROVEMENTS FUND:	\$3,020,000	\$4,077,000

<u>Est. Marina Fund</u>	Budget Amount	Appropriation Amount
500 – Wages and Salaries	\$70,666	\$95,399
510 – Services	0	0
520 – Utilities	10,400	14,040
530 – Commodities	27,600	37,260
540 – Employee Expense	29,064	39,236
550 - Capital	148,924	201,047
TOTAL MARINA FUND:	286,654	386,983

<u>SUMMARY</u>	Budget Amount	Appropriation Amount
General Corporate Fund	\$1,341,410	\$1,810,904
Recreation Fund	1,621,945	2,189,626
Fitness Fund	162,051	218,769
Beach/Marina Fund	164,334	221,851
Wauconda Fest Fund	401,685	542,275
Social Security Fund	123,432	166,633
IMRF Fund	109,680	148,068
Paving & Lighting Fund	0	0
Liability Insurance Fund	151,210	204,134
NISRA Fund	225,590	304,547
Audit Fund	13,620	18,387
Bond In Retirement Fund	261,150	352,553
Capital Improvement Fund	3,020,000	4,077,000
Marina Fund	286,654	386,983
TOTAL ALL FUNDS:	\$7,882,761	\$10,641,727

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, 2025 and ending April 30, 2026 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended April 2026 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 \$3,482,168.43.
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$6,071,828.
- (c) An estimate of the expenditures contemplated for the fiscal year is \$7,882,761.
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$1,671,235.43.
- (e) An estimate of the amount of taxes to be received during the fiscal year is \$2,155,629.92.

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 8th day of July, 2025.

AYES:

NAYES:

ABSENT OR NOT VOTING:

President

ATTEST:

STATE OF ILLINOIS)

COUNTY OF LAKE)