

NO. # 2024 - 04

**BUDGET AND APPROPRIATION ORDINANCE
2024 - 2025**

**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 2024, AND
ENDING ON THE THIRTIETH (30TH) DAY
OF APRIL 2025**

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 28th day of May, 2024 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, 2024 and ending April 30, 2025 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 2024 and ending on the thirtieth (30th) day of April 2025.

<u>ESTIMATED GENERAL CORPORATE FUND</u>	Budget Amount	Appropriation Amount
500 – Wages and Salaries	\$496,664	\$670,496
510 – Services	65,500	\$88,425
520 – Utilities	31,750	\$42,863
530 – Commodities	169,500	\$228,825
540 – Employee Expense	106,100	\$143,235
550 – Capital	3,000	\$4,050
599 – Transfer	0	\$0
TOTAL GENERAL CORPORATE FUND:	\$872,514	\$1,177,894

<u>ESTIMATED RECREATION FUND</u>	Budget Amount	Appropriation Amount
500 – Wages and Salaries	\$931,356	\$1,257,331
510 – Services	64,195	86,663
520 – Utilities	43,700	58,995
530 – Commodities	160,698	216,942
540 – Employee Expense	170,554	230,248
550 - Capital	35,000	47,250
599 – Transfer	0	0
TOTAL RECREATION FUND:	1,405,503	1,897,429

<u>ESTIMATED FITNESS FUND</u>	Budget Amount	Appropriation Amount
500 – Wages and Salaries	\$87,766	\$118,484
510 – Services	14,000	18,900
520 – Utilities	10,500	14,175
530 – Commodities	41,100	55,485
540 – Employee Expense	4,700	6,345
550 - Capital	0	0
TOTAL FITNESS FUND:	158,066	\$213,389

<u>ESTIMATED BEACH/MARINA FUND</u>	Budget Amount	Appropriation Amount
500 – Wages and Salaries	\$122,747	\$165,708
510 – Services	1,000	0
520 – Utilities	18,975	25,616.25
530 – Commodities	27,750	37,463
540 – Employee Expense	7,300	9,855
550 - Capital	0	0
TOTAL BEACH FUND:	\$177,772	\$238,642

<u>ESTIMATED WAUCONDAFEST FUND</u>	Budget Amount	Appropriation Amount
500 – Wages and Salaries	\$33,500	\$45,225
510 – Services	233,100	314,685
520 – Utilities	0	0

530 – Commodities	93,900	126,765
540 – Employee Expense	0	0
550 - Capital	10,000	0
TOTAL WAUCONDAFEST FUND:	\$370,500	\$486,675

<u>ESTIMATED SOCIAL SECURITY FUND</u>	Budget Amount	Appropriation Amount
570 – Payment to Agency	\$114,000	\$153,900
TOTAL SOCIAL SECURITY FUND:	\$114,000	\$153,900

<u>EST. IL. MUNICIPAL RETIREMENT FUND</u>	Budget Amount	Appropriation Amount
570 – Payment to Agency	\$88,950	\$120,083
TOTAL IMRF FUND:	\$88,950	\$120,083

<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	\$46,373	\$62,604
510 – Services	1,000	1,350
520 – Utilities	0	0
530 – Commodities	83,175	112286.25
540 – Employee Expense	1,000	1,350
550 - Capital	23,000	31,050
TOTAL LIABILITY & INSURANCE FUND:	\$154,548	\$208,640

<u>ESTIMATED NISRA FUND</u>	Budget Amount	Appropriation Amount
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500 – Wages and Salaries	\$16,330	\$22,046
510 – Services	104,500	141,075
520 – Utilities	0	0
530 – Commodities	1,000	1,350
540 – Employee Expense	0	0
550 - Capital	126,000	170,100
TOTAL NISRA FUND:	\$247,830	\$334,571

<u>ESTIMATED AUDIT FUND</u>	Budget Amount	Appropriation Amount
510 – Wages and Salaries	\$3,000	\$4,050
570 – Payment to Agency	10,500	14,175
TOTAL AUDIT FUND:	\$13,500	\$18,225

<u>ESTIMATED BOND IN RETIREMENT FUND</u>	Budget Amount	Appropriation Amount
570 – Payment to Agency	244,950	330,683
TOTAL BOND IN RETIREMENT FUND:	\$244,950	\$330,683

<u>EST. CAPITAL IMPROVEMENTS FUND</u>	Budget Amount	Appropriation Amount
570 – Payment to Agency	0	0
510 - Contractual	25,000	33,750
560 - Capital	1,257,000	1,696,950
TOTAL CAPITAL IMPROVEMENTS FUND:	\$1,282,000	\$1,730,700

<u>Est. Marina Fund</u>	Budget Amount	Appropriation Amount
500 – Wages and Salaries	59,227	79,956
510 – Services	0	0
520 – Utilities	10,400	14,040
530 – Commodities	39,950	53,933
540 – Employee Expense	35,000	47,250
550 - Capital	477,565	644,713
TOTAL MARINA FUND:	622,142	839,892

<u>SUMMARY</u>	Budget Amount	Appropriation Amount
General Corporate Fund	\$872,514	\$1,177,894
Recreation Fund	1,405,503	1,897,429
Fitness Fund	158,066	213,389
Beach/Marina Fund	177,772	239,992
Wauconda Fest Fund	370,500	500,175
Social Security Fund	114,000	153,900
IMRF Fund	88,950	120,083
Paving & Lighting Fund	0	0
Liability Insurance Fund	154,548	208,640
NISRA Fund	247,830	334,571
Audit Fund	13,500	18,225
Bond In Retirement Fund	244,950	330,683
Capital Improvement Fund	1,282,000	1,730,700
Marina Fund	622,142	839,892
TOTAL ALL FUNDS:	\$5,752,275	\$7,765,571

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, 2024 and ending April 30, 2025 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended April 2024 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 \$3,342,673.
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$5,413,695.
- (c) An estimate of the expenditures contemplated for the fiscal year is \$5,752,275.
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$3,004,093.

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 May 28, 2024, and that the same was signed and approved by the presiding officer and attested by the Secretary of said park district on July 27, 2024. 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 May 28 2024.

TIM STATON, Secretary
WAUCONDA PARK DISTRICT

(CORPORATE SEAL)

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

**TREASURER'S CERTIFICATION
OF ESTIMATED REVENUE**

I, James Carr, 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, 2024 to April 30, 2025.

May 28, 2024

_____,
JAMES CARR, Treasurer
WAUCONDA PARK DISTRICT

(CORPORATE SEAL)