



AN ORDINANCE ADOPTING THE COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS FOR THE FLAGG-ROCHELLE COMMUNITY PARK DISTRICT, OGLE COUNTY, ILLINOIS FOR THE FISCAL YEAR BEGINNING ON THE FIRST (1st) DAY OF MAY, 2019 AND ENDING ON THE THIRTIETH (30th) DAY OF APRIL, 2020

BE IT ORDAINED by the Board of Park Commissioners (Board) of the Flagg-Rochelle Community Park District (Park District,) Ogle County Illinois:

SECTION I. It is hereby found and determined that:

- 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; and
- b) A public hearing was held at the Rochelle City Hall, 420 North Sixth Street, Rochelle, Illinois on the 21st day of August, 2019 on said Ordinance, notice of said hearing having been given at least one (1) week prior to such hearing by publication in the Rochelle News-Leader, a newspaper published within the Park District; and
- c) That all other legal requirements for the adoption of the Annual Budget and Appropriation Ordinance of the Park 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 (1st) day of May, 2019 and ending on the thirtieth (30th) day of April, 2020:

GENERAL FUND

BEGINNING CASH ON HAND – MAY 1, 2019	\$68,312.00
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ESTIMATED REVENUE

Property Taxes	\$260,000.00
Personal Property Replacement Tax	\$65,616.00
Interest Income	\$2,500.00
TOTAL ESTIMATED REVENUE	\$328,116.00
Other Financing Sources	\$233,839.24
TOTAL FUNDS AVAILABLE	\$630,267.24

ESTIMATED EXPENDITURES

ADMINISTRATIVE DEPARTMENT

	BUDGET	APPROPRIATION
Administration Salaries	\$113,520.00	\$124,872
Administration Wages	\$5,011.50	\$5,513

	BUDGET	APPROPRIATION
Insurance & Benefits	\$4,898.83	\$5,389
Legal Fees & Other Professional Services	\$55,600.00	\$61,160
Printing & Postage	\$6,000.00	\$6,600
Technology Services	\$27,500.00	\$30,250
Travel/Staff Training/Dues	\$15,500.00	\$17,050
Office Supplies & Equipment	\$4,850.00	\$5,335
Other Funding Sources	\$50,069.97	\$50,070
Utilities	\$3,500.00	\$3,850
Telephone	\$1,500.00	\$1,650
TOTAL ADMINISTRATIVE EXPENSES	\$287,950.30	\$316,745
MAINTENANCE DEPARTMENT		
Maintenance Salaries	\$140,092.16	\$154,101
Maintenance Wages	\$32,338.00	\$35,572
Insurance & Benefits	\$36,797.49	\$40,477
Contractual Maintenance	\$37,280.00	\$41,008
Equipment & Supplies	\$24,300.00	\$26,730
Travel/Staff Training/Dues	\$2,200.00	\$2,420
Janitorial Services	\$16,500.00	\$18,150
Gas & Oil	\$20,000.00	\$22,000
Utilities	\$13,000.00	\$14,300
TOTAL MAINTENANCE EXPENSES	\$322,507.65	\$345,758
GENERAL FUND TOTAL EXPENSES	\$610,457.98	\$671,504
<u>RECREATION FUND</u>		
BEGINNING CASH ON HAND – MAY 1, 2019		\$239,026.00
ESTIMATED REVENUE		
Property Taxes	\$195,000.00	
Interest Income	\$2,500.00	
Other Revenue	\$2,500.00	
Facility Rental Income	\$29,000.00	
Recreation Program Income	\$90,300.00	
Driving Range Income	\$10,000.00	
Spring Lake Pool Income	\$80,195.00	
TOTAL ESTIMATED REVENUE	\$409,495.00	
Other Financing Sources	\$0.00	
TOTAL FUNDS AVAILABLE	\$648,521.00	
ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
RECREATION DEPARTMENT		
Recreation Salaries	\$67,983.04	\$74,781

Recreation Wages	\$9,223.50	\$10,146
Insurance & Benefits	\$8,364.02	\$9,200
Golf Course	\$51,000.00	\$56,100
Printing & Postage	\$6,000.00	\$6,600
Technology Services	\$18,844.00	\$20,728
Advertising	\$5,500.00	\$6,050
Office Supplies & Equipment	\$2,000.00	\$2,200
Utilities	\$15,000.00	\$16,500
Facility Expenses	\$10,500.00	\$11,550
Program Expenses	\$55,100.00	\$60,610
TOTAL RECREATION EXPENSES	\$249,514.56	\$274,466
DRIVING RANGE		
Driving Range Wages	\$9,600.00	\$10,560
Driving Range Expenses	\$2,000.00	\$2,200
TOTAL DRIVING RANGE EXPENSES	\$11,600.00	\$12,760
SPRING LAKE POOL		
Spring Lake Wages	\$62,400.00	\$68,640
Contractual Maintenance	\$14,000.00	\$15,400
Technology Services	\$2,000.00	\$2,200
Staff Training	\$3,500.00	\$3,850
Program Expenses	\$13,950.00	\$15,345
Maintenance Supplies	\$4,500.00	\$4,950
Office Supplies & Equipment	\$700.00	\$770
Utilities	\$35,000.00	\$38,500
Chemicals	\$12,500.00	\$13,750
TOTAL SPRING LAKE EXPENSES	\$148,550.00	\$163,405
RECREATION FUND TOTAL EXPENSES	\$409,664.56	450,631
<u>AUDIT FUND</u>		
BEGINNING CASH ON HAND – MAY 1, 2019		\$4,399.05
ESTIMATED REVENUE		
Property Taxes	\$10,000.00	
Interest Income	\$100.00	
TOTAL ESTIMATED REVENUE	\$10,100.00	
TOTAL FUNDS AVAILABLE	\$14,499.05	
ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
Audit Fees	\$8,500.00	\$9,350

AUDIT FUND TOTAL EXPENSES	\$8,500.00	\$9,350
<u>INSURANCE FUND</u>		
BEGINNING CASH ON HAND – MAY 1, 2019		\$98,901.00
ESTIMATED REVENUE		
Property Taxes	\$10,000.00	
Interest Income	\$750.00	
TOTAL ESTIMATED REVENUE	\$10,750.00	
TOTAL FUNDS AVAILABLE	\$109,651.00	
ESTIMATED EXPENDITURES		
Liability Insurance	BUDGET \$45,000.00	APPROPRIATION \$49,500
INSURANCE FUND TOTAL EXPENSES	\$45,000.00	\$49,500
<u>IMRF FUND</u>		
BEGINNING CASH ON HAND – MAY 1, 2019		\$78,133.00
ESTIMATED REVENUE		
Property Taxes	\$10,000.00	
Interest Income	\$300.00	
TOTAL ESTIMATED REVENUE	\$10,300.00	
TOTAL FUNDS AVAILABLE	\$88,433.00	
ESTIMATED EXPENDITURES		
IMRF	BUDGET \$16,000.00	APPROPRIATION \$17,600
IMRF FUND TOTAL EXPENSES	\$16,000.00	\$17,600
<u>SOCIAL SECURITY FUND</u>		
BEGINNING CASH ON HAND – MAY 1, 2019		\$27,183.00
ESTIMATED REVENUE		
Property Taxes	\$35,000.00	
Interest Income	\$300.00	
TOTAL ESTIMATED REVENUE	\$35,300.00	
TOTAL FUNDS AVAILABLE	\$62,483.00	
ESTIMATED EXPENDITURES		
Social Security	BUDGET \$30,000.00	APPROPRIATION \$33,000
Medicare	\$6,750.00	\$7,425
SOCIAL SECURITY FUND TOTAL EXPENSES	\$36,750.00	\$40,425

SPECIAL RECREATION FUND

BEGINNING CASH ON HAND – MAY 1, 2019	\$56,281.30
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ESTIMATED REVENUE

Property Taxes	\$106,000.00
Interest Income	\$300.00
TOTAL ESTIMATED REVENUE	\$106,300.00
TOTAL FUNDS AVAILABLE	\$162,581.30

ESTIMATED EXPENDITURES

	BUDGET	APPROPRIATION
ADA Expenses	\$81,070.00	\$89,177
SRA Contribution	\$53,000.00	\$58,300

SPECIAL RECREATION FUND TOTAL EXPENSES	\$134,070.00	\$147,477
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LIGHTING & PAVING FUND

BEGINNING CASH ON HAND – MAY 1, 2019	\$46,359.00
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ESTIMATED REVENUE

Property Taxes	\$13,000.00
Interest Income	\$100.00
TOTAL ESTIMATED REVENUE	\$13,100.00
TOTAL FUNDS AVAILABLE	\$59,459.00

ESTIMATED EXPENDITURES

	BUDGET	APPROPRIATION
Lighting	\$10,000.00	\$11,000
Paving	\$16,400.00	\$18,040

LIGHTING & PAVING FUND TOTAL EXPENSES	\$26,400.00	\$29,040
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MUSEUM FUND

BEGINNING CASH ON HAND – MAY 1, 2019	\$6,430.00
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ESTIMATED REVENUE

Property Taxes	\$28,000.00
Interest Income	\$200.00
TOTAL ESTIMATED REVENUE	\$28,200.00
TOTAL FUNDS AVAILABLE	\$34,630.00

ESTIMATED EXPENDITURES

	BUDGET	APPROPRIATION
Museum Expenses	\$28,560.00	\$31,416

MUSEUM FUND TOTAL EXPENSES	\$28,560.00	\$31,416
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DEBT SERVICE FUND

BEGINNING CASH ON HAND – MAY 1, 2019	\$10,248.00
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ESTIMATED REVENUE

Property Taxes	\$860,000.00	
Interest Income	\$1,200.00	
TOTAL ESTIMATED REVENUE	\$861,200.00	
TOTAL FUNDS AVAILABLE	\$871,448.00	

ESTIMATED EXPENDITURES

	BUDGET	APPROPRIATION
Principal	\$860,000.00	\$860,000
Interest	\$17,400.00	\$17,400

DEBT SERVICE FUND TOTAL EXPENSES	\$877,400.00	\$877,400
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CAPITAL IMPROVEMENT FUND

BEGINNING CASH ON HAND – MAY 1, 2019	\$820,584.00
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ESTIMATED REVENUE

Bond Proceeds	\$726,000.00	
Interest Income	\$7,000.00	
Grant Proceeds	\$150,000.00	
TOTAL ESTIMATED REVENUE	\$883,000.00	
OTHER FINANCING SOURCES	\$120,100.00	
TOTAL FUNDS AVAILABLE	\$1,823,684.00	

ESTIMATED EXPENDITURES

	BUDGET	APPROPRIATION
Park Improvements	\$1,589,844.76	\$1,589,844.76

Other Financing Uses	\$233,839.24	\$233,839
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CAPITAL IMPROVEMENT FUND TOTAL EXPENSES	\$1,823,684.00	\$1,823,684
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COMMUNITY CENTER BOND FUND

BEGINNING CASH ON HAND – MAY 1, 2019	\$0.00
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ESTIMATED REVENUE

Bond Proceeds	\$14,507,297.00	
TOTAL ESTIMATED REVENUE	\$14,507,297.00	
TOTAL FUNDS AVAILABLE	\$14,507,297.00	

ESTIMATED EXPENDITURES

	BUDGET	APPROPRIATION
Other Financing Sources	\$120,100.00	\$120,100
Cost of Issuance	\$227,754.00	\$227,754
Construction	\$14,159,442.65	\$14,159,442

COMMUNITY CENTER BOND FUND TOTAL EXPENSES \$14,507,296.65 \$14,507,296

SUMMARY OF PROPOSED BUDGET & APPROPRIATIONS

	BUDGET	APPROPRIATION
GENERAL FUND	\$610,458	\$671,504
RECREATION FUND	\$409,665	\$450,631
AUDIT FUND	\$8,500	\$9,350
INSURANCE FUND	\$45,000	\$49,500
IMRF FUND	\$16,000	\$17,600
SOCIAL SECURITY FUND	\$36,750	\$40,425
SPECIAL RECREATION FUND	\$134,070	\$147,477
LIGHTING & PAVING FUND	\$26,400	\$29,040
MUSEUM FUND	\$28,560	\$31,416
DEBT SERVICE FUND	\$877,400	\$877,400
CAPITAL IMPROVEMENT FUND	\$1,823,648	\$1,823,684
COMMUNITY CENTER BOND FUND	\$14,507,296	\$14,507,296
GRAND TOTAL	\$18,523,747	\$18,655,323

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 30, 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.

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 \$1,455,856.35.
- b) An estimate of the cash expected to be received during the fiscal year from all sources is \$17,220,557.65.
- c) An estimate of the expenditures contemplated for the fiscal year is \$18,169,843.68.
- d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$556,640.29.
- e) An estimate of the amount of taxes to be received during the fiscal year is \$1,544,400.

SECTION IV. The receipts and revenues of the Flagg-Rochelle Community Park District derived from sources other than taxation and not specifically appropriated, and all unexpended balance 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.

Adopted this 21st day of August, 2019 pursuant to a roll call vote as follows:

AYES 6 NAYS 0 ABSENT 1 ABSTAIN 0

A handwritten signature in black ink, appearing to read "Tim Hayden".

Tim Hayden, President
Board of Commissioners
Flagg-Rochelle Community Park District

A handwritten signature in black ink, appearing to read "John Dobbs".

John Dobbs, Secretary
Board of Commissioners
Flagg-Rochelle Community Park District

(SEAL)