



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 (1<sup>st</sup>) DAY OF MAY, 2020 AND ENDING ON THE THIRTIETH (30<sup>th</sup>) DAY OF APRIL, 2021

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 20<sup>th</sup> day of July, 2020 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, 2020 and ending April 30, 2021 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 (1<sup>st</sup>) day of May, 2020 and ending on the thirtieth (30<sup>th</sup>) day of April, 2021:

**GENERAL FUND**

BEGINNING CASH ON HAND – MAY 1, 2020 \$66,520.31

ESTIMATED REVENUE

Property Taxes	\$260,000.00
Personal Property Replacement Tax	\$70,000.00
Interest Income	\$4,200.00
Other Income	\$568.00
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$334,768.00</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$401,288.31</b>

ESTIMATED EXPENDITURES

ADMINISTRATIVE DEPARTMENT

	BUDGET	APPROPRIATION
Administration Salaries	\$19,058.94	\$20,965
Administration Wages	\$10,764.00	\$11,840

	BUDGET	APPROPRIATION
Insurance & Benefits	\$5,551.93	\$6,107
Legal Fees & Other Professional Services	\$57,500.00	\$63,250
Printing & Postage	\$3,500.00	\$3,850
Technology Services	\$12,500.00	\$13,750
Travel/Staff Training/Dues	\$16,500.00	\$18,150
Office Supplies & Equipment	\$5,300.00	\$5,830
Other Funding Sources	\$0.00	\$0
Utilities	\$1,600.00	\$1,760
Telephone	\$1,363.62	\$1,500
<b>TOTAL ADMINISTRATIVE EXPENSES</b>	<b>\$133,638.49</b>	<b>\$147,002</b>
<b>MAINTENANCE DEPARTMENT</b>		
Maintenance Salaries	\$50,143.52	\$55,158
Maintenance Wages	\$41,339.00	\$45,473
Insurance & Benefits	\$18,662.73	\$20,529
Technology Services	\$1,300.00	\$1,430
Contractual Maintenance	\$46,100.00	\$50,710
Equipment & Supplies	\$26,700.00	\$29,370
Travel/Staff Training/Dues	\$3,500.00	\$3,850
Janitorial Services	\$12,000.00	\$13,200
Gas & Oil	\$17,000.00	\$18,700
Utilities	\$7,000.00	\$7,700
Telephone	\$740.88	\$815
<b>TOTAL MAINTENANCE EXPENSES</b>	<b>\$224,486.13</b>	<b>\$246,935</b>
<b>GENERAL FUND TOTAL EXPENSES</b>	<b>\$358,124.62</b>	<b>\$393,937</b>
<b><u>RECREATION FUND</u></b>		
<b>BEGINNING CASH ON HAND – MAY 1, 2020</b>		<b>\$276,527.13</b>
<b>ESTIMATED REVENUE</b>		
Property Taxes	\$200,000.00	
Interest Income	\$3,000.00	
Other Revenue	\$102,691.00	
Facility Rental Income	\$60,310.00	
Membership Income	\$299,500.00	
Concession Income	\$32,000.00	
Recreation Program Income	\$136,600.00	
Driving Range Income	\$6,000.00	
Spring Lake Pool Income	\$0.00	
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$840,101.00</b>	
Other Financing Sources	\$0.00	
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$1,116,628.13</b>	

ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
<b>RECREATION DEPARTMENT</b>		
Recreation Salaries	\$123,931.20	\$136,324
Recreation Wages	\$203,331.00	\$223,664
Insurance & Benefits	\$40,472.95	\$44,520
Golf Course	\$50,000.00	\$55,000
Printing & Postage	\$3,500.00	\$3,850
Technology Services	\$24,863.62	\$27,350
Advertising	\$5,000.00	\$5,500
Office Supplies & Equipment	\$500.00	\$550
Utilities	\$223,000.00	\$245,300
Chemicals	\$44,000.00	\$48,400
Facility Expenses	\$24,400.00	\$26,840
Program Expenses	\$52,100.00	\$57,310
<b>TOTAL RECREATION EXPENSES</b>	<b>\$795,098.77</b>	<b>\$874,609</b>
<b>DRIVING RANGE</b>		
Driving Range Wages	\$4,000.00	\$4,400
Driving Range Expenses	\$2,000.00	\$2,200
<b>TOTAL DRIVING RANGE EXPENSES</b>	<b>\$6,000.00</b>	<b>\$6,600</b>
<b>SPRING LAKE POOL</b>		
Spring Lake Wages	\$500.00	\$550
Contractual Maintenance	\$1,707.76	\$1,879
Technology Services	\$0.00	\$0
Staff Training	\$0.00	\$0
Program Expenses	\$0.00	\$0
Maintenance Supplies	\$0.00	\$0
Office Supplies & Equipment	\$0.00	\$0
Utilities	\$5,000.00	\$5,500
Chemicals	\$0.00	\$0
<b>TOTAL SPRING LAKE EXPENSES</b>	<b>\$7,207.76</b>	<b>\$7,929</b>
<b>RECREATION FUND TOTAL EXPENSES</b>	<b>\$808,306.53</b>	<b>\$889,137</b>
<b><u>AUDIT FUND</u></b>		
<b>BEGINNING CASH ON HAND – MAY 1, 2020</b>		<b>\$5,008.78</b>
<b>ESTIMATED REVENUE</b>		
Property Taxes	\$9,000.00	
Interest Income	\$100.00	
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$9,100.00</b>	
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$14,108.78</b>	

ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
Audit Fees	\$8,750.00	\$9,625
AUDIT FUND TOTAL EXPENSES	\$8,750.00	\$9,625
<b><u>INSURANCE FUND</u></b>		
BEGINNING CASH ON HAND – MAY 1, 2020		\$79,759.91
ESTIMATED REVENUE		
Property Taxes	\$17,100.00	
Interest Income	\$750.00	
TOTAL ESTIMATED REVENUE	\$17,850.00	
TOTAL FUNDS AVAILABLE	\$97,609.91	
ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
Liability Insurance	\$45,000.00	\$49,500
INSURANCE FUND TOTAL EXPENSES	\$45,000.00	\$49,500
<b><u>IMRF FUND</u></b>		
BEGINNING CASH ON HAND – MAY 1, 2020		\$78,160.23
ESTIMATED REVENUE		
Property Taxes	\$16,000.00	
Interest Income	\$300.00	
TOTAL ESTIMATED REVENUE	\$16,300.00	
TOTAL FUNDS AVAILABLE	\$94,460.23	
ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
IMRF	\$16,000	\$17,600
IMRF FUND TOTAL EXPENSES	\$16,000.00	\$17,600
<b><u>SOCIAL SECURITY FUND</u></b>		
BEGINNING CASH ON HAND – MAY 1, 2020		\$29,494.21
ESTIMATED REVENUE		
Property Taxes	\$35,000.00	
Interest Income	\$300.00	
TOTAL ESTIMATED REVENUE	\$35,300.00	
TOTAL FUNDS AVAILABLE	\$64,794.21	
ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
Social Security	\$39,000.00	\$42,900
Medicare	\$10,000.00	\$11,000
SOCIAL SECURITY FUND TOTAL EXPENSES	\$49,000.00	\$53,900

**SPECIAL RECREATION FUND**

BEGINNING CASH ON HAND – MAY 1, 2020 \$25,959.07

ESTIMATED REVENUE

Property Taxes	\$114,200.00
Interest Income	\$300.00
TOTAL ESTIMATED REVENUE	\$114,500.00
TOTAL FUNDS AVAILABLE	\$140,459.07

ESTIMATED EXPENDITURES

	BUDGET	APPROPRIATION
ADA Expenses	\$57,000.00	\$62,700
SRA Contribution	\$57,100.00	\$62,810

SPECIAL RECREATION FUND TOTAL EXPENSES \$114,100.00 \$125,510

**LIGHTING & PAVING FUND**

BEGINNING CASH ON HAND – MAY 1, 2020 \$46,250.30

ESTIMATED REVENUE

Property Taxes	\$14,000.00
Interest Income	\$100.00
TOTAL ESTIMATED REVENUE	\$14,100.00
TOTAL FUNDS AVAILABLE	\$60,350.30

ESTIMATED EXPENDITURES

	BUDGET	APPROPRIATION
Lighting	\$12,000.00	\$13,200
Paving	\$8,000.00	\$8,800

LIGHTING & PAVING FUND TOTAL EXPENSES \$20,000.00 \$22,000

**MUSEUM FUND**

BEGINNING CASH ON HAND – MAY 1, 2020 \$3,690.84

ESTIMATED REVENUE

Property Taxes	\$29,000.00
Interest Income	\$200.00
TOTAL ESTIMATED REVENUE	\$29,200.00
TOTAL FUNDS AVAILABLE	\$32,890.84

ESTIMATED EXPENDITURES

	BUDGET	APPROPRIATION
Museum Expenses	\$28,981.80	\$31,880

MUSEUM FUND TOTAL EXPENSES \$28,981.80 \$31,880



**DEBT SERVICE FUND**

BEGINNING CASH ON HAND – MAY 1, 2020 \$11,894.67

ESTIMATED REVENUE

Property Taxes	\$1,547,301.00
Interest Income	\$1,000.00
TOTAL ESTIMATED REVENUE	\$1,548,301.00
TOTAL FUNDS AVAILABLE	\$1,560,195.67

ESTIMATED EXPENDITURES

	BUDGET	APPROPRIATION
Principal	\$1,547,301.00	\$1,547,301
Interest	\$0.00	\$0

DEBT SERVICE FUND TOTAL EXPENSES \$1,547,301.00 \$1,547,301

**CAPITAL IMPROVEMENT FUND**

BEGINNING CASH ON HAND – MAY 1, 2020 \$1,680,749.23

ESTIMATED REVENUE

Bond Proceeds	\$775,000.00
Interest Income	\$7,000.00
Grant Proceeds	\$155,300.00
TOTAL ESTIMATED REVENUE	\$937,300.00
OTHER FINANCING SOURCES	\$0.00
TOTAL FUNDS AVAILABLE	\$2,618,049.23

ESTIMATED EXPENDITURES

	BUDGET	APPROPRIATION
Park Improvements	\$2,333,217.30	\$2,333,217
Other Financing Uses	\$284,831.93	\$284,831

CAPITAL IMPROVEMENT FUND TOTAL EXPENSES \$2,618,049.23 \$2,618,049

**COMMUNITY CENTER BOND FUND**

BEGINNING CASH ON HAND – MAY 1, 2020 \$7,772,553.76

ESTIMATED REVENUE

Bond Proceeds	\$0.00
Interest Income	\$36,000.00
TOTAL ESTIMATED REVENUE	\$36,000.00
TOTAL FUNDS AVAILABLE	\$7,808,553.76

ESTIMATED EXPENDITURES

	BUDGET	APPROPRIATION
Other Financing Sources	\$0.00	\$0
Cost of Issuance	\$0.00	\$0

Construction	\$7,808,553.76	\$7,808,553
COMMUNITY CENTER BOND FUND TOTAL EXPENSES	\$7,808,553.76	\$7,808,553

**SUMMARY OF PROPOSED BUDGET & APPROPRIATIONS**

	BUDGET	APPROPRIATION
GENERAL FUND	\$ 358,125	\$ 393,937
RECREATION FUND	\$ 808,307	\$ 889,137
AUDIT FUND	\$ 8,750	\$ 9,625
INSURANCE FUND	\$ 45,000	\$ 49,500
IMRF FUND	\$ 16,000	\$ 17,600
SOCIAL SECURITY FUND	\$ 49,000	\$ 53,900
SPECIAL RECREATION FUND	\$ 114,100	\$ 125,510
LIGHTING & PAVING FUND	\$ 20,000	\$ 22,000
MUSEUM FUND	\$ 28,982	\$ 31,880
DEBT SERVICE FUND	\$ 1,547,301	\$ 1,547,301
CAPITAL IMPROVEMENT FUND	\$ 2,618,049	\$ 2,618,049
COMMUNITY CENTER BOND FUND	\$ 7,808,554	\$ 7,808,554
GRAND TOTAL	\$ 13,422,167	\$ 13,566,993

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, 2020 and ending April 30, 2021 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended April 30, 2020 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 \$10,076,568.44.
- b) An estimate of the cash expected to be received during the fiscal year from all sources is \$3,932,820.00.
- c) An estimate of the expenditures contemplated for the fiscal year is \$13,422,166.94.
- d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$302,389.57.
- e) An estimate of the amount of taxes to be received during the fiscal year is \$2,241,601.00.

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.

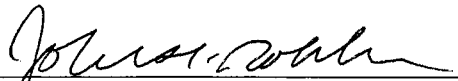
SECTION V. All ordinances or parts of ordinances conflicting with any of the provisions of this ordinance be, and the same are hereby, repealed to the extent of such conflict. If any item or portion thereof of this budget and appropriation ordinance is for any reason held invalid, such decision shall 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 20<sup>th</sup> day of July, 2020 pursuant to a roll call vote as follows:

AYES 6      NAYS 0      ABSENT 1      ABSTAIN     

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

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

(SEAL)