

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

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 REC Center, Rochelle, Illinois on the 22nd day of July, 2024 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, 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 (1st) day of May, 2024 and ending on the thirtieth (30th) day of April, 2025:

GENERAL FUND

BEGINNING CASH ON HAND – MAY 1, 2024 \$813,290.00

ESTIMATED REVENUE

Property Taxes	\$330,000.00
Personal Property Replacement Tax	\$142,162.00
Interest Income	\$3,800.00
Other Income	\$16,500.00
TOTAL ESTIMATED REVENUE	\$492,462.00
OTHER FINANCING SOURCES	\$355,800.00
TOTAL FUNDS AVAILABLE	\$1,661,552.00

ESTIMATED EXPENDITURES

ADMINISTRATIVE DEPARTMENT

	BUDGET	APPROPRIATION
Administration Salaries	\$310,000.00	\$341,000.00
Administration Wages	\$40,000.00	\$44,000.00

	BUDGET	APPROPRIATION
Insurance & Benefits	\$69,700.00	\$ 76,670
Legal Fees & Other Professional Services	\$ 92,000.00	\$ 101,200
Printing & Postage	\$ 4,500.00	\$ 4,950
Technology Services	\$ 10,000.00	\$ 11,000
Travel/Staff Training/Dues	\$ 11,500.00	\$ 12,650
Office Supplies & Equipment	\$ 6,800.00	\$ 7,480
Other Funding Sources	\$ -	
Utilities	\$ 14,000.00	\$ 15,400
Telephone	\$ 3,000.00	\$ 3,300
 TOTAL ADMINISTRATIVE EXPENSES	 \$ 561,500.00	 \$ 617,650
 MAINTENANCE DEPARTMENT		
Maintenance Salaries	\$ 70,000.00	\$ 77,000
Maintenance Wages	\$ 30,100.00	\$ 33,110
Insurance & Benefits	\$ 30,325.00	\$ 33,358
Technology Services	\$ 2,000.00	\$ 2,200
Contractual Maintenance	\$ 69,000.00	\$ 75,900
Equipment & Supplies	\$ 20,300.00	\$ 22,330
Travel/Staff Training/Dues	\$ 2,250.00	\$ 2,475
 Janitorial Services	 \$ 27,500.00	 \$ 30,250
Gas & Oil	\$ 21,000.00	\$ 23,100
Utilities	\$ 18,000.00	\$ 19,800
Telephone	\$ 800.00	\$ 880
 TOTAL MAINTENANCE EXPENSES	 \$ 291,275.00	 \$ 302,403
 GENERAL FUND TOTAL EXPENSES	 \$ 852,775.00	 \$ 938,053
 <u>RECREATION FUND</u>		
BEGINNING CASH ON HAND – MAY 1, 2024		\$1,978,425.38
 ESTIMATED REVENUE		
Property Taxes	\$ 230,000.00	
Interest Income	\$ 4,000.00	
Other Revenue	\$ 72,600.00	
Facility Rental Income	\$ 71,655.00	
Membership Income	\$ 705,500.00	
Concession Income	\$ 16,000.00	
Recreation Program Income	\$ 151,860.00	
Driving Range Income	\$ 18,000.00	
Spring Lake Pool Income	\$ 58,500.00	

TOTAL ESTIMATED REVENUE	\$	1,328,115.00	
Other Financing Sources			
TOTAL FUNDS AVAILABLE		\$3,306,540.38	
ESTIMATED EXPENDITURES		BUDGET	APPROPRIATION
RECREATION DEPARTMENT			
Recreation Salaries		\$176,000.00	\$ 193,600
Recreation Wages	\$	210,200.00	\$ 231,220
Insurance & Benefits	\$	54,250.00	\$ 59,675
Golf Course	\$	-	\$ -
Printing & Postage	\$	3,200.00	\$ 3,520
Technology Services	\$	56,100.00	\$ 61,710
Advertising		\$9,500.00	\$ 10,450
Office Supplies & Equipment		\$13,500.00	\$ 14,850
Utilities	\$	135,000.00	\$ 148,500
Chemicals	\$	5,000.00	\$ 5,500
Facility Expenses	\$	117,075.00	\$ 128,783
Program Expenses	\$	59,800.00	\$ 65,780
TOTAL RECREATION EXPENSES		\$839,625.00	\$ 923,588
DRIVING RANGE			
Driving Range Wages	\$	8,500.00	\$ 9,350
Driving Range Expenses	\$	3,950.00	\$ 4,345
TOTAL DRIVING RANGE EXPENSES	\$	12,450.00	\$ 13,695
SPRING LAKE POOL			
Spring Lake Wages		\$78,350.00	\$ 86,185
Contractual Maintenance	\$	39,800.00	\$ 43,780
Technology Services		\$2,500.00	\$ 2,750
Staff Training	\$	3,500.00	\$ 3,850
Program Expenses	\$	3,000.00	\$ 3,300
Maintenance Supplies		\$5,200.00	\$ 5,720
Office Supplies & Equipment	\$	800.00	\$ 880
Utilities	\$	32,000.00	\$ 35,200
Chemicals	\$	11,000.00	\$ 12,100
TOTAL SPRING LAKE EXPENSES	\$	176,150.00	\$ 193,765
RECREATION FUND TOTAL EXPENSES	\$	1,028,225.00	\$ 1,131,048
<u>AUDIT FUND</u>			
BEGINNING CASH ON HAND – MAY 1, 2024			\$2,165.54

ESTIMATED REVENUE	
Property Taxes	\$3,000.00
Interest Income	\$60.00
TOTAL ESTIMATED REVENUE	\$3,060.00
TOTAL FUNDS AVAILABLE	\$5,225.54

ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
Audit Fees	\$8,000.00	\$8,800.00
AUDIT FUND TOTAL EXPENSES	\$8,000.00	\$8,800.00

INSURANCE FUND

BEGINNING CASH ON HAND – MAY 1, 2024 \$0

ESTIMATED REVENUE	
Property Taxes	\$10,000.00
Interest Income	\$1,500.00
TOTAL ESTIMATED REVENUE	\$11,500.00
TOTAL FUNDS AVAILABLE	\$11,500.00

ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
Liability Insurance	\$34,000.00	\$37,400.00
INSURANCE FUND TOTAL EXPENSES	\$34,000.00	\$37,400.00

IMRF FUND

BEGINNING CASH ON HAND – MAY 1, 2024 \$83,939.74

ESTIMATED REVENUE	
Property Taxes	\$0.00
Interest Income	\$0.00
TOTAL ESTIMATED REVENUE	\$0.00
TOTAL FUNDS AVAILABLE	\$83,939.74

ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
IMRF	\$4,500.00	\$4,950.00
IMRF FUND TOTAL EXPENSES	\$4,500.00	\$4,950.00

SOCIAL SECURITY FUND

BEGINNING CASH ON HAND – MAY 1, 2024 \$0.00

ESTIMATED REVENUE	
Property Taxes	\$60,000.00
Interest Income	\$500.00
TOTAL ESTIMATED REVENUE	\$60,500.00

TOTAL FUNDS AVAILABLE	\$60,500.00	
ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
Social Security	49,000	\$ 53,900
Medicare	11,000	\$ 12,100
SOCIAL SECURITY FUND TOTAL EXPENSES	60,000	\$ 66,000
 <u>SPECIAL RECREATION FUND</u>		
BEGINNING CASH ON HAND – MAY 1, 2024		\$79,241.78
ESTIMATED REVENUE		
Property Taxes	\$120,000.00	
Interest Income	\$700.00	
TOTAL ESTIMATED REVENUE	\$120,700.00	
TOTAL FUNDS AVAILABLE	\$199,941.78	
ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
ADA Expenses	\$ 60,000.00	\$ 66,000
SRA Contribution	\$ 60,000.00	\$ 66,000
SPECIAL RECREATION FUND TOTAL EXPENSES	\$ 120,000.00	\$ 132,000
 <u>LIGHTING & PAVING FUND</u>		
BEGINNING CASH ON HAND – MAY 1, 2024		\$50,564.26
ESTIMATED REVENUE		
Property Taxes	\$0.00	
Interest Income	\$0.00	
TOTAL ESTIMATED REVENUE	\$0.00	
TOTAL FUNDS AVAILABLE	\$50,564.26	
ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
Lighting	\$5,000.00	\$5,500.00
Paving	\$41,000.00	\$45,100.00
LIGHTING & PAVING FUND TOTAL EXPENSES	\$46,000.00	\$50,600.00
 <u>MUSEUM FUND</u>		
BEGINNING CASH ON HAND – MAY 1, 2024		\$5,265.58
ESTIMATED REVENUE		
Property Taxes	\$25,000.00	
Interest Income	\$200.00	
TOTAL ESTIMATED REVENUE	\$25,200.00	

TOTAL FUNDS AVAILABLE	\$30,465.58	
ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
Museum Expenses	\$30,000.00	\$33,000.00
MUSEUM FUND TOTAL EXPENSES	\$30,000.00	\$33,000.00
<u>DEBT SERVICE FUND</u>		
BEGINNING CASH ON HAND – MAY 1, 2024		139,798.00
ESTIMATED REVENUE		
Property Taxes	\$ 1,554,325.00	
Interest Income	\$ 2,100.00	
TOTAL ESTIMATED REVENUE	\$ 1,556,425.00	
TOTAL FUNDS AVAILABLE	\$ 1,696,223.00	
ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
Principal	\$ 780,000.00	\$ 858,000
Interest	\$ 765,943.76	\$ 842,538
DEBT SERVICE FUND TOTAL EXPENSES	\$ 1,545,943.76	\$ 1,700,538
<u>CAPITAL IMPROVEMENT FUND</u>		
BEGINNING CASH ON HAND – MAY 1, 2024		\$2,380,732.73
ESTIMATED REVENUE		
Bond Proceeds	\$ 780,000.00	
Interest Income	\$ 20,000.00	
Grant Proceeds	\$ -	
TOTAL ESTIMATED REVENUE	\$ 800,000.00	
OTHER FINANCING SOURCES		
TOTAL FUNDS AVAILABLE	\$ 3,180,732.73	
ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
Park Improvements	\$ 611,000.00	\$ 672,100
Other Financing Uses	\$ 360,800.00	\$ 396,880
CAPITAL IMPROVEMENT FUND TOTAL EXPENSES	\$ 971,800.00	\$ 1,068,980
<u>COMMUNITY CENTER BOND FUND</u>		
BEGINNING CASH ON HAND – MAY 1, 2024		\$107,504.00
ESTIMATED REVENUE		

Bond Proceeds	\$0.00
Interest Income	\$670.22
TOTAL ESTIMATED REVENUE	\$ 670.22
TOTAL FUNDS AVAILABLE	\$ 108,174.22

ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
Other Financing Sources	\$0.00	\$0.00
Cost of Issuance	\$0.00	\$0.00
Capital/Construction	\$0.00	\$0.00
 COMMUNITY CENTER BOND FUND TOTAL EXPENSES	 \$0.00	 \$0.00

SUMMARY OF PROPOSED BUDGET & APPROPRIATIONS

	BUDGET	APPROPRIATION
GENERAL FUND	\$ 852,775	\$ 938,053
RECREATION FUND	\$ 1,028,225	\$ 1,131,048
AUDIT FUND	\$ 8,000	\$ 8,800
INSURANCE FUND	\$ 34,000	\$ 37,400
IMRF FUND	\$ 4,500	\$ 4,950
SOCIAL SECURITY FUND	\$ 60,000	\$ 66,000
SPECIAL RECREATION FUND	\$ 120,000	\$ 132,000
LIGHTING & PAVING FUND	\$ 46,000	\$ 50,600
MUSEUM FUND	\$ 30,000	\$ 33,000
DEBT SERVICE FUND	\$ 1,545,944	\$ 1,700,538
CAPITAL IMPROVEMENT FUND	\$ 971,800	\$ 1,068,980
COMMUNITY CENTER BOND FUND	\$ -	\$ -
GRAND TOTAL	\$ 4,701,244	\$ 5,171,369

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 30, 2025 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 \$3,057,427.
- b) An estimate of the cash expected to be received during the fiscal year from all sources is \$4,753,932.
- c) An estimate of the expenditures contemplated for the fiscal year is \$4,701,244.

- d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$3,110,115.
- e) An estimate of the amount of taxes to be received during the fiscal year is \$2,332,325.00.

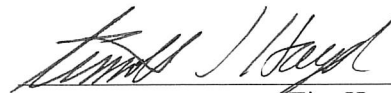
SECTION IV. The receipts and revenues of the Flagg-Rochelle Community Park District derived from sources other than taxation and not specifically appropriated, and all unexpended balance from the preceding fiscal year not required for the purposes for which they were appropriated and levied, shall constitute 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 22nd day of July, 2024 pursuant to a roll call vote as follows:

AYES 5 NAYS 0 ABSENT 2 ABSTAIN 0



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



BT Carmichael, Secretary
Board of Commissioners
Flagg-Rochelle Community Park District

John Dobb, Vice President

(SEAL)