

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, 2023 AND ENDING ON THE THIRTIETH (30th) DAY OF APRIL, 2024

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 21st day of August, 2023 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, 2023 and ending April 30, 2024 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, 2023 and ending on the thirtieth (30th) day of April, 2024:

GENERAL FUND

BEGINNING CASH ON HAND – MAY 1, 2023 \$778,245.94

ESTIMATED REVENUE

Property Taxes	\$300,000.00
Personal Property Replacement Tax	\$261,072.00
Interest Income	\$1,500.00
Other Income	\$4,300.00
TOTAL ESTIMATED REVENUE	\$566,872.00
TOTAL FUNDS AVAILABLE	\$1,345,117.94

ESTIMATED EXPENDITURES

ADMINISTRATIVE DEPARTMENT

	BUDGET	APPROPRIATION
Administration Salaries	\$70,000.00	\$77,000
Administration Wages	\$50,000.00	\$55,000

	BUDGET	APPROPRIATION
Insurance & Benefits	\$6,630.00	\$7,293
Legal Fees & Other Professional Services	\$39,000.00	\$42,900
Printing & Postage	\$3,700.00	\$4,070
Technology Services	\$18,000.00	\$19,800
Travel/Staff Training/Dues	\$11,500.00	\$12,650
Office Supplies & Equipment	\$6,800.00	\$7,480
Other Funding Sources	\$0.00	\$0
Utilities	\$28,000.00	\$30,800
Telephone	\$2,700.00	\$2,970
TOTAL ADMINISTRATIVE EXPENSES	\$236,330.00	\$259,963
MAINTENANCE DEPARTMENT		
Maintenance Salaries	\$64,000.00	\$70,400
Maintenance Wages	\$23,500.00	\$25,850
Insurance & Benefits	\$27,570.00	\$30,327
Technology Services	\$2,000.00	\$2,200
Contractual Maintenance	\$110,500.00	\$121,550
Equipment & Supplies	\$16,400.00	\$18,040
Travel/Staff Training/Dues	\$1,327.00	\$1,460
Janitorial Services	\$19,500.00	\$21,450
Gas & Oil	\$17,500.00	\$19,250
Utilities	\$20,000.00	\$22,000
Telephone	\$700.00	\$770
TOTAL MAINTENANCE EXPENSES	\$302,997.00	\$333,297
GENERAL FUND TOTAL EXPENSES	\$539,327.00	\$593,260
<u>RECREATION FUND</u>		
BEGINNING CASH ON HAND – MAY 1, 2023		\$1,031,514.66
ESTIMATED REVENUE		
Property Taxes	\$239,420.00	
Interest Income	\$3,000.00	
Other Revenue	\$77,550.00	
Facility Rental Income	\$90,550.00	
Membership Income	\$762,200.00	
Concession Income	\$23,500.00	
Recreation Program Income	\$188,600.00	
Driving Range Income	\$15,000.00	
Spring Lake Pool Income	\$57,900.00	
TOTAL ESTIMATED REVENUE	\$1,457,720.00	
Other Financing Sources		

TOTAL FUNDS AVAILABLE	\$2,489,234.66	
ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
RECREATION DEPARTMENT		
Recreation Salaries	\$195,000.00	\$214,500
Recreation Wages	\$194,272.00	\$213,699
Insurance & Benefits	\$67,710	\$66,781
Golf Course	\$0.00	\$0
Printing & Postage	\$3,200.00	\$3,520
Technology Services	\$59,400.00	\$65,340
Advertising	\$7,600.00	\$8,360
Office Supplies & Equipment	\$20,000.00	\$22,000
Utilities	\$156,000.00	\$171,600
Chemicals	\$5,000.00	\$5,500
Facility Expenses	\$143,400.00	\$157,740
Program Expenses	\$66,650.00	\$73,315
TOTAL RECREATION EXPENSES	\$911,232.00	\$1,002,355
DRIVING RANGE		
Driving Range Wages	\$6,000.00	\$6,600
Driving Range Expenses	\$6,700.00	\$7,370
TOTAL DRIVING RANGE EXPENSES	\$12,700.00	\$13,970
SPRING LAKE POOL		
Spring Lake Wages & Benefits	\$92,242.50	\$101,467
Contractual Maintenance	\$14,500.00	\$15,950
Technology Services	\$2,800.00	\$3,080
Staff Training	\$3,500.00	\$3,850
Program Expenses	\$3,680.00	\$4,048
Maintenance Supplies	\$5,400.00	\$5,940
Office Supplies & Equipment	\$800.00	\$880
Utilities	\$40,000.00	\$44,000
Chemicals	\$14,000.00	\$15,400
TOTAL SPRING LAKE EXPENSES	\$176,922.50	\$194,615
RECREATION FUND TOTAL EXPENSES	\$1,100,854.50	\$1,210,940

AUDIT FUND

BEGINNING CASH ON HAND – MAY 1, 2023		\$6,814.52
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ESTIMATED REVENUE

Property Taxes	\$4,000.00
Interest Income	\$60.00
TOTAL ESTIMATED REVENUE	\$4,060.00
TOTAL FUNDS AVAILABLE	\$10,874.52

ESTIMATED EXPENDITURES

Audit Fees	BUDGET \$7,650.00	APPROPRIATION \$8,415
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AUDIT FUND TOTAL EXPENSES

\$7,650.00	\$8,415
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INSURANCE FUND

BEGINNING CASH ON HAND – MAY 1, 2023		\$22,110.61
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ESTIMATED REVENUE

Property Taxes	\$5,000.00
Interest Income	\$300.00
TOTAL ESTIMATED REVENUE	\$5,300.00
TOTAL FUNDS AVAILABLE	\$27,410.61

ESTIMATED EXPENDITURES

Liability Insurance	BUDGET \$27,000.00	APPROPRIATION \$29,700
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INSURANCE FUND TOTAL EXPENSES

\$27,000.00	\$29,700
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IMRF FUND

BEGINNING CASH ON HAND – MAY 1, 2023		\$85,646.91
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ESTIMATED REVENUE

Property Taxes	\$0.00
Interest Income	\$0.00
TOTAL ESTIMATED REVENUE	\$0.00
TOTAL FUNDS AVAILABLE	\$85,646.91

ESTIMATED EXPENDITURES

IMRF	BUDGET \$4,500.00	APPROPRIATION \$4,950
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IMRF FUND TOTAL EXPENSES

\$4,500.00	\$4,950
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SOCIAL SECURITY FUND

BEGINNING CASH ON HAND – MAY 1, 2023		\$0.00
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ESTIMATED REVENUE

Property Taxes	\$45,000.00
Interest Income	\$200.00

Transfers In	\$20,000.00
TOTAL ESTIMATED REVENUE	\$65,200.00
TOTAL FUNDS AVAILABLE	\$65,200.00

ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
Social Security	\$46,000.00	\$50,600
Medicare	\$11,000.00	\$12,100
SOCIAL SECURITY FUND TOTAL EXPENSES	\$57,000.00	\$62,700

SPECIAL RECREATION FUND

BEGINNING CASH ON HAND – MAY 1, 2023	\$138,904.04
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ESTIMATED REVENUE	
Property Taxes	\$127,691.00
Interest Income	\$30.00
TOTAL ESTIMATED REVENUE	\$127,721.00
TOTAL FUNDS AVAILABLE	\$266,625.04

ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
ADA Expenses	\$63,845.00	\$70,230
SRA Contribution	\$63,845.00	\$70,230
SPECIAL RECREATION FUND TOTAL EXPENSES	\$127,690.00	\$140,459

LIGHTING & PAVING FUND

BEGINNING CASH ON HAND – MAY 1, 2023	\$45,216.36
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ESTIMATED REVENUE	
Property Taxes	\$0.00
Interest Income	\$0.00
TOTAL ESTIMATED REVENUE	\$0.00
TOTAL FUNDS AVAILABLE	\$45,216.36

ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
Lighting	\$3,000.00	\$3,300
Paving	\$0.00	\$0
LIGHTING & PAVING FUND TOTAL EXPENSES	\$3,000.00	\$3,300

MUSEUM FUND

BEGINNING CASH ON HAND – MAY 1, 2023	\$5,128.64
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ESTIMATED REVENUE	
Property Taxes	\$30,000.00

Interest Income	\$150.00	
TOTAL ESTIMATED REVENUE	\$30,150.00	
TOTAL FUNDS AVAILABLE	\$35,278.64	
ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
Museum Expenses	\$30,000.00	\$33,000
MUSEUM FUND TOTAL EXPENSES	\$30,000.00	\$33,000
<u>DEBT SERVICE FUND</u>		
BEGINNING CASH ON HAND – MAY 1, 2023		(\$1,018,240.02)
ESTIMATED REVENUE		
Property Taxes	\$1,705,814.70	
Interest Income	\$5,000.00	
TOTAL ESTIMATED REVENUE	\$1,710,814.70	
TOTAL FUNDS AVAILABLE	\$692,574.68	
ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
Principal	\$935,000.00	\$1,028,500
Interest	\$762,428.00	\$838,671
DEBT SERVICE FUND TOTAL EXPENSES	\$1,697,428.00	\$1,867,171
<u>CAPITAL IMPROVEMENT FUND</u>		
BEGINNING CASH ON HAND – MAY 1, 2023		\$1,680,794.72
ESTIMATED REVENUE		
Bond Proceeds	\$935,000.00	
Interest Income	\$10,000.00	
Grant Proceeds	\$0.00	
TOTAL ESTIMATED REVENUE	\$945,000.00	
OTHER FINANCING SOURCES	\$0.00	
TOTAL FUNDS AVAILABLE	\$2,625,794.72	
ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
Park Improvements	\$2,292,094.72	\$2,521,304
Other Financing Uses	\$333,700.00	\$367,070
CAPITAL IMPROVEMENT FUND TOTAL EXPENSES	\$2,625,794.72	\$2,888,374
<u>COMMUNITY CENTER BOND FUND</u>		
BEGINNING CASH ON HAND – MAY 1, 2023		\$42,985.00
ESTIMATED REVENUE		
Bond Proceeds	\$0.00	

Interest Income	\$3,000.22
TOTAL ESTIMATED REVENUE	\$3,000.22
TOTAL FUNDS AVAILABLE	\$45,985.22

ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
Other Financing Sources	\$0.00	\$0
Cost of Issuance	\$0.00	\$0
Capital/Construction	\$45,985.22	\$50,584
COMMUNITY CENTER BOND FUND TOTAL EXPENSES	\$45,985.22	\$50,584

SUMMARY OF PROPOSED BUDGET & APPROPRIATIONS

	BUDGET	APPROPRIATION
GENERAL FUND	\$539,327	\$593,260
RECREATION FUND	\$1,072,575	\$1,179,832
AUDIT FUND	\$7,650	\$8,415
INSURANCE FUND	\$27,000	\$29,700
IMRF FUND	\$4,500	\$4,950
SOCIAL SECURITY FUND	\$57,000	\$62,700
SPECIAL RECREATION FUND	\$127,690	\$140,459
LIGHTING & PAVING FUND	\$3,000	\$3,300
MUSEUM FUND	\$30,000	\$33,000
DEBT SERVICE FUND	\$1,697,428	\$1,867,171
CAPITAL IMPROVEMENT FUND	\$1,904,075	\$2,094,483
COMMUNITY CENTER BOND FUND	\$0.00	\$0.00
GRAND TOTAL	\$5,470,245	\$6,017,269

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, 2023 and ending April 30, 2024 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended April 30, 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.

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 \$2,819,120.99.
- b) An estimate of the cash expected to be received during the fiscal year from all sources is \$4,915,837.95.
- c) An estimate of the expenditures contemplated for the fiscal year is \$ 6,220,244.22.
- d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$1,514,714.72.

- e) An estimate of the amount of taxes to be received during the fiscal year is \$2,456,925.70.

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, 2023 pursuant to a roll call vote as follows:

AYES 7 NAYS 0 ABSENT 0 ABSTAIN 0



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



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

(SEAL)