

FREEPORT PARK DISTRICT

ORDINANCE NUMBER 22-3-15

COMBINED ANNUAL BUDGET & APPROPRIATION

AN ORDINANCE ADOPTING THE COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS FOR THE
FREEPORT PARK DISTRICT, STEPHENSON COUNTY, ILLINOIS
FOR THE FISCAL YEAR BEGINNING APRIL 1, 2022 AND ENDING MARCH 31, 2023.

FILED
MAR 16 2022
VICI R. OTTE
COUNTY CLERK

Be it Ordained by the Board of Park Commissioners of the Freeport Park District, Stephenson County, Illinois:

SECTION 1. This Ordinance is hereby termed the Annual Combined Budget and Appropriation Ordinance for the Freeport Park District, Stephenson County, Illinois.

SECTION 2. That the following sums and amounts are the estimated current revenue and cash on hand at the beginning and ending of the fiscal year beginning April 1, 2022 and ending March 31, 2023, and are part of the Annual Budget.

I. CORPORATE FUND:

Cash Forwarded 4/1/22	\$1,087,376
Estimated Tax Receipts	\$892,519
Interest Income	\$50,000
Rentals	\$12,000
Grants and Donations	\$7,500
Misc.	\$41,000
Total Receipts & Cash on Hand	\$2,090,395
Budgeted Expenditures	\$1,025,351
Cash on Hand 3/31/23	\$1,065,044

II. PARK DEVELOPMENT

Cash Forwarded 4/1/22	\$445,216
Misc.	\$0
Total Receipts & Cash on Hand	\$445,216
Budget Expenditures	\$438,836
Cash on Hand 3/31/23	\$6,380

III. RECREATION FUND:

Cash Forwarded 4/1/22	\$804,140
Estimated Tax Receipts	\$604,370
Interest Income	\$40,000
Donations	\$0
Fees & Admissions	\$180,391
Sales	\$67,650
Misc.	\$47,000
Rentals	\$19,300
Total Receipts & Cash on Hand	\$1,762,851
Budget Expenditures	\$983,132
Cash on Hand 3/31/23	\$779,719

IV. MINI GOLF FUND

Cash Forwarded 4/1/22	\$88,351
Misc.	\$0
Total Receipts & Cash on Hand	\$88,351
Budgeted Expenditures	\$88,351
Cash on Hand 3/31/23	\$0

V. SPECIAL RECREATION FUND:

Cash Forwarded 4/1/22	\$89,106
Estimated Tax Receipts	\$91,403
Grants & Donations	\$0
Interest Income	\$1,000
Fees	\$13,674
Total Receipts & Cash on Hand	\$195,183
Budgeted Expenditures	\$105,349
Cash on Hand 3/31/23	\$89,834

VI. MUSEUM FUND:

Cash Forwarded 4/1/22	\$142,528
Estimated Tax Receipts	\$134,819
Interest Income	\$900
Misc.	\$26,900
Total Receipts & Cash on Hand	\$305,147
Budgeted Expenditures	\$209,232
Cash on Hand 3/31/23	\$95,915

VII. GOLF FUND:

Cash Forwarded 4/1/22	\$1,159,289
Interest Income	\$10,000
Fees	\$788,498
Grants, Donations, Misc.	\$10,774
Sales and Rentals	\$119,409
Total Receipts & Cash on Hand	\$2,087,970
Budgeted Expenditures	\$905,608
Cash on Hand 3/31/23	\$1,182,362

VIII. GOLF CAPITAL IMPROVEMENT FUND:

Cash Forwarded 4/1/22	\$669,998
Misc.	\$32,000
Interest Income	\$0
Total Receipts & Cash on Hand	\$701,998
Budgeted Expenditures	\$115,000
Cash on Hand 3/31/23	\$586,998

IX. POLICE FUND:

Cash Forwarded 4/1/22	\$156,712
Estimated Tax Receipts	\$57,127
Interest Income	\$0
Fines	\$2,000
Total Receipts & Cash on Hand	\$215,839

X. LIABILITY FUND:

Cash Forwarded 4/1/22	\$717,113
Estimated Tax Receipts	\$107,170
Misc.	\$3,863
Total Receipts & Cash on Hand	\$828,146
Budgeted Expenditures	\$181,560

Budgeted Expenditures	\$107,040	Cash on Hand 3/31/23	\$646,586
Cash on Hand 3/31/23	\$108,799		

XI. AUDIT FUND:

Cash Forwarded 4/1/22	\$23,810
Estimated Tax Receipts	\$11,425
Interest Income	\$0
Misc.	\$12,725
Total Receipts & Cash on Hand	\$47,960
Budgeted Expenditures	\$24,150
Cash on Hand 3/31/23	\$23,810

XII. RETIREMENT FUND:

Cash Forwarded 4/1/22	\$522,206
Estimated Tax Receipts	\$158,531
Interest Income	\$0
Total Receipts & Cash on Hand	\$680,737
Budgeted Expenditures	\$161,000
Cash on Hand 3/31/23	\$519,737

XIII. BOND & INTEREST FUND:

Cash Forwarded 4/1/22	\$136,683
Estimated Tax Receipts	\$615,000
Misc.	\$0
Interest Income	\$0
Total Receipts & Cash on Hand	\$751,683
Budgeted Expenditures	\$615,000
Cash on Hand 3/31/23	\$136,683

XIV. CAPITAL IMPROVEMENT FUND:

Cash Forwarded 4/1/22	\$1,487,312
Interest Income	\$0
Grants & Donations	\$475,000
Misc.	\$635,150
Total Receipts & Cash on Hand	\$2,597,462
Budgeted Expenditures	\$1,709,500
Cash on Hand 3/31/23	\$887,962

SECTION 3. That the following sums and amounts under the column entitled "Budget" is the annual budget for the fiscal year beginning April 1, 2022 and ending March 31, 2023 for all purposes of the Freeport Park District, Stephenson County, Illinois

SECTION 4. That the following sums and amounts under the column entitled "Appropriations" or as much thereof as may be authorized by law, be and they are hereby appropriated for the fiscal year beginning April 1, 2022 and ending March 31, 2023 for all purposes of the Freeport Park District, Stephenson County, Illinois.

CORPORATE FUND

<u>ADMINISTRATION 101100</u>	<u>BUDGET</u>	<u>APPROPRIATION</u>
SALARIES/WAGES	\$501,056	\$600,000
TOTAL	\$501,056	\$600,000
<u>OPERATIONS 102100</u>		
CONTRACTUAL, UTILITIES, SUPPLIES	\$266,145	\$300,000
TOTAL	\$266,145	\$300,000
<u>MAINTENANCE 103100</u>		
VEHICLES/EQUIPMENT/GROUNDS/FACILITIES	\$185,150	\$225,000
TOTAL	\$185,150	\$225,000
<u>DEVELOPMENT 104100</u>		
CONTRACTUAL	\$73,000	\$100,000
TOTAL	\$73,000	\$100,000
CORPORATE FUND TOTALS	\$1,025,351	\$1,225,000

PARK DEVELOPMENT FUND

<u>UNASSIGNED 154100</u>	<u>BUDGET</u>	<u>APPROPRIATION</u>
CONTRACTUAL	\$438,836	\$450,000
TOTAL	\$438,836	\$450,000
PARK DEVELOPMENT FUND TOTALS	\$438,836	\$450,000

RECREATION FUND

<u>UNASSIGNED 200000</u>	<u>BUDGET</u>	<u>APPROPRIATION</u>
CONTRACTUAL/SUPPLIES/MISC	\$64,100	\$75,000
TOTAL	\$64,100	\$75,000
<u>ADMINISTRATION 201100</u>		

SALARIES/WAGES	\$372,200	\$450,000
TOTAL	\$372,200	\$450,000
<u>OPERATIONS 202100</u>		
CONTRACTUAL/MATERIALS/UTILITIES	\$155,820	\$200,000
TOTAL	\$155,820	\$200,000
<u>MAINTENANCE 203100</u>		
CONTRACTUAL/MATERIAL/SUPPLIES	\$103,300	\$150,000
TOTAL	\$103,300	\$150,000
<u>OAKDALE 205100</u>		
UTILITES/GROUNDS	\$22,100	\$25,000
TOTAL	\$22,100	\$25,000
<u>GENERAL RECREATION, INSTRUCTIONAL 205215</u>		
SALARIES/WAGES	\$0	\$1,000
TOTAL	\$0	\$1,000
<u>GENERAL RECREATION, ATHLETICS 205217</u>		
SALARIES/SUPPLIES/CONTRACTUAL/UTILITES	\$11,838	\$20,000
TOTAL	\$11,838	\$20,000
<u>GENERAL RECREATION, SPECIAL EVENTS, TRIPS 205216</u>		
SALAREIS/SUPPLIES, CONTRACTUAL	\$25,034	\$30,000
TOTAL	\$25,034	\$30,000
<u>GENERAL RECREATION YOUTH ATHLETICS</u>		
SALARIES/MATERIALS/CONTRACTUAL	\$8,716	\$15,000
TOTAL	\$8,716	\$15,000
<u>FAMILY AQUATIC CENTER, INSTRUCTIONAL 205315</u>		
SALARIES/MATERIALS/CONTRACTUAL	\$10,650	\$15,000
TOTAL	\$10,650	\$15,000
<u>FAMILY AQUATIC CENTER, SPECIAL EVENTS/TRIPS 205319</u>		
SALARIES/SUPPLIES/CONTRACTUAL	\$6,500	\$15,000
TOTAL	\$6,500	\$15,000
<u>FAMILY AQUATIC CENTER, FEES & ADMISSIONS 205328</u>		
SALARIES/SUPPLIES/UTILITIES	\$148,536	\$200,000
TOTAL	\$148,536	\$200,000
<u>CONCESSIONS 205423</u>		
SALARIES/SUPPLIES/CONTRACTUAL	\$24,310	\$30,000
TOTAL	\$24,310	\$30,000
<u>CONCESSIONS, M-G-R & BOATS 205429</u>		
SALARIES/SUPPLIES	\$30,028	\$50,000
TOTAL	\$30,028	\$50,000
<u>CONCESSIONS, MINIATURE GOLF 205435</u>		
SALARIES/UTILITES/SUPPLIES	\$0	\$25,000
TOTAL	\$0	\$25,000
RECREATION FUND TOTALS	\$983,132	\$1,301,000

MINI GOLF FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
<u>UNASSIGNED 212100</u>		
CONTRACTUAL/MATERIALS/SUPPLIES	\$88,351	\$100,000
TOTAL	\$88,351	\$100,000
MINI GOLF FUND TOTALS	\$88,351	\$100,000

SPECIAL RECREATION FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
<u>ADMINISTRATION 221100</u>		
SALARIES/WAGES	\$70,773	\$80,000
TOTAL	\$70,773	\$80,000
<u>OPERATIONS 222100</u>		
CONTRACTUAL/SUPPLIES	\$19,060	\$25,000
TOTAL	\$19,060	\$25,000

SRA 225500		
MATERIALS & SUPPLIES	\$6,000	\$10,000
TOTAL	\$6,000	\$10,000
SRA, INSTRUCTIONAL 225515		
SALARIES/SUPPLIES/CONTRACTUAL	\$8,519	\$15,000
TOTAL	\$8,519	\$15,000
SRA, SPECIAL EVENTS/TRIPS 225516		
SALARIES/WAGES	\$997	\$5,000
TOTAL	\$997	\$5,000
SPECIAL REC. FUND TOTALS	\$105,349	\$135,000

MUSEUM FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
ADMINISTRATION 251100		
SALARIES/WAGES	\$123,732	\$150,000
TOTAL	\$123,732	\$150,000
OPERATIONS 252100		
CONTRACTUAL/UTILITES/SUPPLIES	\$41,000	\$50,000
TOTAL	\$41,000	\$50,000
MAINTENANCE 253100		
MATERIALS/SUPPLIES	\$1,000	\$2,000
TOTAL	\$1,000	\$2,000
DEVELOPMENT 254100		
GROUNDS & FACILITIES	\$43,500	\$50,000
TOTAL	\$43,500	\$50,000
MUSEUM FUND TOTALS	\$209,232	\$252,000

GOLF FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
ADMINISTRATION 301100		
SALARIES/CONTRACTUAL/MISC	\$360,377	\$400,000
TOTAL	\$360,377	\$400,000
OPERATIONS 302100		
MISC/CONTRACTUAL/UTILITES/SUPPLIES	\$122,170	\$200,000
TOTAL	\$122,170	\$200,000
OPERATIONS, PRO SHOP 302125		
CONTRACTUAL/SUPPLIES/WAGES	\$78,061	\$100,000
TOTAL	\$78,061	\$100,000
OPERATIONS, LUNCH COUNTER 302126		
CONTRACTUAL/SALARIES/SUPPLIES	\$82,900	\$100,000
TOTAL	\$82,900	\$100,000
OPERATIONS, OUTING AREA 302127		
MATERIALS/SUPPLIES	\$2,400	\$5,000
TOTAL	\$2,400	\$5,000
MAINTENANCE 303100		
CONTRACTUAL/SUPPLIES/GROUNDS/EQUIPMENT	\$259,700	\$325,000
TOTAL	\$259,700	\$325,000
GOLF FUND TOTALS	\$905,608	\$1,130,000

GOLF CAPITAL IMPROVEMENT FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
OPERATIONS 312100		
CONTRACTUAL	\$115,000	\$200,000
TOTAL	\$115,000	\$200,000
GOLF IMPROVEMENT FUND TOTALS	\$115,000	\$200,000

POLICE FUND		
	<u>BUDGET</u>	<u>APPROPRIATION</u>
ADMINISTRATION 401100		
SALARIES/CONTRACTUAL	\$44,390	\$60,000
TOTAL	\$44,390	\$60,000
OPERATIONS 402100		
MISCSUPPLIES/CONTRACTUAL	\$57,150	\$75,000
TOTAL	\$57,150	\$75,000
MAINTENANCE 403100		
MATERIALS/EQUIPMENT	\$5,500	\$10,000
TOTAL	\$5,500	\$10,000
POLICE FUND TOTALS	\$107,040	\$145,000

LIABILITY FUND		
	<u>BUDGET</u>	<u>APPROPRIATION</u>
ADMINISTRATION 501100		
SALARIES/WAGES	\$0	\$0
TOTAL	\$0	\$0
OPERATIONS 502100		
CONTRACTUAL/INSURANCE	\$181,560	\$300,000
TOTAL	\$181,560	\$300,000
LIABILITY FUND TOTALS	\$181,560	\$300,000

AUDIT FUND		
	<u>BUDGET</u>	<u>APPROPRIATION</u>
OPERATIONS 602100		
CONTRACTUAL	\$24,150	\$30,000
TOTAL	\$24,150	\$30,000
AUDIT FUND TOTALS	\$24,150	\$30,000

RETIREMENT FUND		
	<u>BUDGET</u>	<u>APPROPRIATION</u>
ADMINISTRATION 701100		
CONTRACTUAL	\$161,000	\$300,000
TOTAL	\$161,000	\$300,000
RETIREMENT FUND TOTALS	\$161,000	\$300,000

BOND & INTEREST FUND		
	<u>BUDGET</u>	<u>APPROPRIATION</u>
ADMINISTRATION 801100		
DEBT RETIREMENT	\$615,000	\$700,000
TOTAL	\$615,000	\$700,000
BOND & INTEREST FUND TOTALS	\$615,000	\$700,000

CAPITAL IMPROVEMENT FUND		
	<u>BUDGET</u>	<u>APPROPRIATION</u>
UNASSIGNED 900000		
MISC.	\$0	\$0
CAPITAL IMPROVEMENTS	\$1,709,500	\$2,500,000
TOTAL	\$1,709,500	\$2,500,000
CAPITAL IMPROVEMENT FUND TOTALS	\$1,709,500	\$2,500,000

SUMMARY OF FUNDS		
	<u>BUDGET</u>	<u>APPROPRIATION</u>
CORPORATE FUND	\$1,025,351	\$1,225,000
PARK DEVELOPMENT FUND	\$438,836	\$450,000

RECREATION FUND	\$983,132	\$1,301,000
MINI GOLF FUND	\$88,351	\$100,000
SPECIAL RECREATION FUND	\$105,349	\$135,000
MUSEUM FUND	\$209,232	\$252,000
GOLF FUND	\$905,608	\$1,130,000
GOLF CAPITAL IMPROVEMENT FUND	\$115,000	\$200,000
POLICE FUND	\$107,040	\$145,000
LIABILITY FUND	\$181,560	\$300,000
AUDIT FUND	\$24,150	\$30,000
RETIREMENT FUND	\$161,000	\$300,000
BOND & INTEREST FUND	\$615,000	\$700,000
CAPITAL IMPROVEMENT FUND	\$1,709,500	\$2,500,000
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TOTAL ALL FUNDS	\$6,669,109	\$8,768,000

SECTION 5. 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 April 1, 2022 and ending March 31, 2023 for the respective purposes set forth.

SECTION 6. All unexpended balances of the appropriations for the fiscal year ended March 31, 2023 and prior years are hereby specifically reappropriated 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 7. 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 be first placed to the credit of such fund.

SECTION 8. The following determinations have been made and are hereby made a part of the aforesaid budget:

(a) Estimated Cash on Hand, beginning fiscal year	\$7,529,840
(b) Estimated Cash to be Received, during fiscal year	\$5,269,098
(c) Estimated Expenditures for the fiscal year	\$6,669,109
(d) Estimated Cash on Hand, ending fiscal year	\$6,129,829
(e) Estimated Taxes to be Received, during fiscal year	\$2,672,364

SECTION 9. If any items or portions thereof in this ordinance are for any reason held invalid, such decisions 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 and publication according to law.

Passed this 15th day of March, 2022



 President of the Board of Commissioners
 Freeport Park District

Passed by Roll Call Vote: 5 to 0

Voting:
 Commissioner Yarzak AYE
 Commissioner Collin AYE
 Commissioner McIlwain AYE
 Commissioner Stewart AYE
 Commissioner Schwartz AYE

Approved: Freeport Park District Board Meeting, March 15, 2022, 6:30 p.m., 1122 South Burchard, Freeport, IL
 Available for Public Inspection: February 1 - March 15, 2022, Administrative Office, 1122 South Burchard, Freeport, IL
 Published: Wednesday, March 2, 2022 The Journal-Standard, Freeport, IL
 Public Hearing: Held Tuesday, March 15, 2022 at 6:30 p.m., 1122 South Burchard, Freeport, IL



 Secretary of the Board of Commissioners
 Freeport Park District

