

# FREEPORT PARK DISTRICT

ORDINANCE NUMBER 23-3-21

## 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, 2023 AND ENDING MARCH 31, 2024.

*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, 2023 and ending March 31, 2024, and are part of the Annual Budget.

### I. CORPORATE FUND:

Cash Forwarded 4/1/23	\$1,248,645
Estimated Tax Receipts	\$1,090,304
Interest Income	\$50,000
Rentals	\$0
Grants and Donations	\$0
Misc.	\$21,000
Total Receipts & Cash on Hand	\$2,409,949
Budgeted Expenditures	\$1,233,243
Cash on Hand 3/31/24	\$1,176,706

### II. PARK DEVELOPMENT

Cash Forwarded 4/1/23	\$433,620
Misc.	\$0
Total Receipts & Cash on Hand	\$433,620
Budget Expenditures	\$431,390
Cash on Hand 3/31/24	\$2,230

### III. RECREATION FUND:

Cash Forwarded 4/1/23	\$954,028
Estimated Tax Receipts	\$772,051
Interest Income	\$40,000
Donations	\$0
Fees & Admissions	\$185,240
Sales	\$68,975
Misc.	\$53,600
Rentals	\$15,700
Total Receipts & Cash on Hand	\$2,089,594
Budget Expenditures	\$1,227,998
Cash on Hand 3/31/24	\$861,596

### IV. MINI GOLF FUND

Cash Forwarded 4/1/23	\$72,610
Misc.	\$0
Total Receipts & Cash on Hand	\$72,610
Budgeted Expenditures	\$72,610
Cash on Hand 3/31/24	\$0

### V. SPECIAL RECREATION FUND:

Cash Forwarded 4/1/23	\$91,671
Estimated Tax Receipts	\$95,520
Grants & Donations	\$0
Interest Income	\$1,000
Fees	\$13,920
Total Receipts & Cash on Hand	\$202,111
Budgeted Expenditures	\$111,721
Cash on Hand 3/31/24	\$90,390

### VI. MUSEUM FUND:

Cash Forwarded 4/1/23	\$94,216
Estimated Tax Receipts	\$139,755
Interest Income	\$1,000
Misc.	\$36,085
Total Receipts & Cash on Hand	\$271,056
Budgeted Expenditures	\$196,848
Cash on Hand 3/31/24	\$74,208

### VII. GOLF FUND:

Cash Forwarded 4/1/23	\$1,036,694
Interest Income	\$10,000
Fees	\$749,278
Grants, Donations, Misc.	\$10,300
Sales and Rentals	\$108,028
Total Receipts & Cash on Hand	\$1,914,300
Budgeted Expenditures	\$893,382
Cash on Hand 3/31/24	\$1,020,918

### VIII. GOLF CAPITAL IMPROVEMENT FUND:

Cash Forwarded 4/1/23	\$606,887
Misc.	\$25,000
Interest Income	\$0
Total Receipts & Cash on Hand	\$631,887
Budgeted Expenditures	\$285,000
Cash on Hand 3/31/24	\$346,887

### IX. POLICE FUND:

Cash Forwarded 4/1/23	\$135,567
Estimated Tax Receipts	\$60,763
Interest Income	\$0
Fines	\$2,000

### X. LIABILITY FUND:

Cash Forwarded 4/1/23	\$640,658
Estimated Tax Receipts	\$112,047
Misc.	\$9,363
Total Receipts & Cash on Hand	\$762,068

Total Receipts & Cash on Hand	\$198,330	Budgeted Expenditures	\$203,691
Budgeted Expenditures	\$124,990	Cash on Hand 3/31/24	\$558,377
Cash on Hand 3/31/24	\$73,340		

**XI. AUDIT FUND:**

Cash Forwarded 4/1/23	\$21,053
Estimated Tax Receipts	\$12,153
Interest Income	\$0
Misc.	\$10,750
Total Receipts & Cash on Hand	\$43,956
Budgeted Expenditures	\$21,500
Cash on Hand 3/31/24	\$22,456

**XII. RETIREMENT FUND:**

Cash Forwarded 4/1/23	\$506,837
Estimated Tax Receipts	\$150,071
Interest Income	\$0
Total Receipts & Cash on Hand	\$656,908
Budgeted Expenditures	\$150,231
Cash on Hand 3/31/24	\$506,677

**XIII. BOND & INTEREST FUND:**

Cash Forwarded 4/1/23	\$150,830
Estimated Tax Receipts	\$676,996
Misc.	\$0
Interest Income	\$0
Total Receipts & Cash on Hand	\$827,826
Budgeted Expenditures	\$676,996
Cash on Hand 3/31/24	\$150,830

**XIV. CAPITAL IMPROVEMENT FUND:**

Cash Forwarded 4/1/23	\$1,426,512
Interest Income	\$0
Grants & Donations	\$450,000
Misc.	\$669,055
Total Receipts & Cash on Hand	\$2,545,567
Budgeted Expenditures	\$1,463,380
Cash on Hand 3/31/24	\$1,082,187

SECTION 3. That the following sums and amounts under the column entitled "Budget" is the annual budget for the fiscal year beginning April 1, 2023 and ending March 31, 2024 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, 2023 and ending March 31, 2024 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	\$530,819	\$600,000
TOTAL	\$530,819	\$600,000
<u>OPERATIONS 102100</u>		
CONTRACTUAL, UTILITIES, SUPPLIES	\$258,674	\$325,000
TOTAL	\$258,674	\$325,000
<u>MAINTENANCE 103100</u>		
VEHICLES/EQUIPMENT/GROUNDS/FACILITIES	\$241,250	\$325,000
TOTAL	\$241,250	\$325,000
<u>DEVELOPMENT 104100</u>		
CONTRACTUAL	\$202,500	\$275,000
TOTAL	\$202,500	\$275,000
<b>CORPORATE FUND TOTALS</b>	<b>\$1,233,243</b>	<b>\$1,525,000</b>

**PARK DEVELOPMENT FUND**

<u>UNASSIGNED 154100</u>	<u>BUDGET</u>	<u>APPROPRIATION</u>
CONTRACTUAL	\$431,390	\$450,000
TOTAL	\$431,390	\$450,000
<b>PARK DEVELOPMENT FUND TOTALS</b>	<b>\$431,390</b>	<b>\$450,000</b>

**RECREATION FUND**

<u>UNASSIGNED 200000</u>	<u>BUDGET</u>	<u>APPROPRIATION</u>
CONTRACTUAL/SUPPLIES/MISC	\$68,100	\$75,000

TOTAL \$68,100 \$75,000

**ADMINISTRATION 201100**

SALARIES/WAGES \$426,503 \$500,000  
TOTAL \$426,503 \$500,000

**OPERATIONS 202100**

CONTRACTUAL/MATERIALS/UTILITIES \$156,283 \$200,000  
TOTAL \$156,283 \$200,000

**MAINTENANCE 203100**

CONTRACTUAL/MATERIAL/SUPPLIES \$152,500 \$200,000  
TOTAL \$152,500 \$200,000

**OAKDALE 205100**

UTILITIES/GROUNDS \$21,500 \$25,000  
TOTAL \$21,500 \$25,000

**GENERAL RECREATION, INSTRUCTIONAL 205215**

SALARIES/WAGES \$0 \$0  
TOTAL \$0 \$0

**GENERAL RECREATION, ATHLETICS 205217**

SALARIES/SUPPLIES/CONTRACTUAL/UTILITIES \$12,719 \$15,000  
TOTAL \$12,719 \$15,000

**GENERAL RECREATION, SPECIAL EVENTS, TRIPS 205216**

SALAREIS/SUPPLIES, CONTRACTUAL \$31,948 \$40,000  
TOTAL \$31,948 \$40,000

**GENERAL RECREATION YOUTH ATHLETICS**

SALARIES/MATERIALS/CONTRACTUAL \$9,128 \$15,000  
TOTAL \$9,128 \$15,000

**FAMILY AQUATIC CENTER, INSTRUCTIONAL 205315**

SALARIES/MATERIALS/CONTRACTUAL \$10,231 \$15,000  
TOTAL \$10,231 \$15,000

**GENERAL RECREATION SPECIAL EVENTS, TRIPS 205219**

SALARIES/SUPPLIES/CONTRACTUAL \$6,675 \$15,000  
TOTAL \$6,675 \$15,000

**FAMILY AQUATIC CENTER, FEES & ADMISSIONS 205328**

SALARIES/SUPPLIES/UTILITIES \$235,392 \$300,000  
TOTAL \$235,392 \$300,000

**CONCESSIONS 205423**

SALARIES/SUPPLIES/CONTRACTUAL \$24,520 \$30,000  
TOTAL \$24,520 \$30,000

**CONCESSIONS, M-G-R & BOATS 205429**

SALARIES/SUPPLIES \$27,499 \$50,000  
TOTAL \$27,499 \$50,000

**CONCESSIONS, MINIATURE GOLF 205435**

SALARIES/UTILITIES/SUPPLIES \$45,000 \$100,000  
TOTAL \$45,000 \$100,000

**RECREATION FUND TOTALS \$1,227,998 \$1,580,000**

**MINI GOLF FUND**

BUDGET

APPROPRIATION

**UNASSIGNED 212100**

CONTRACTUAL/MATERIALS/SUPPLIES \$72,610 \$100,000  
TOTAL \$72,610 \$100,000

**MINI GOLF FUND TOTALS \$72,610 \$100,000**

**SPECIAL RECREATION FUND**

BUDGET

APPROPRIATION

**ADMINISTRATION 221100**

SALARIES/WAGES \$74,721 \$100,000  
TOTAL \$74,721 \$100,000

**OPERATIONS 222100**

CONTRACTUAL/SUPPLIES	\$27,108	\$40,000
TOTAL	\$27,108	\$40,000

**SRA 225500**

MATERIALS & SUPPLIES	\$0	\$0
TOTAL	\$0	\$0

**SRA, INSTRUCTIONAL 225515**

SALARIES/SUPPLIES/CONTRACTUAL	\$8,072	\$15,000
TOTAL	\$8,072	\$15,000

**SRA, SPECIAL EVENTS/TRIPS 225516**

SALARIES/WAGES	\$1,820	\$5,000
TOTAL	\$1,820	\$5,000

<b>SPECIAL REC. FUND TOTALS</b>	<b>\$111,721</b>	<b>\$160,000</b>
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**MUSEUM FUND****BUDGET****APPROPRIATION****ADMINISTRATION 251100**

SALARIES/WAGES	\$139,524	\$200,000
TOTAL	\$139,524	\$200,000

**OPERATIONS 252100**

CONTRACTUAL/UTILITIES/SUPPLIES	\$44,324	\$65,000
TOTAL	\$44,324	\$65,000

**MAINTENANCE 253100**

MATERIALS/SUPPLIES	\$1,000	\$2,000
TOTAL	\$1,000	\$2,000

**DEVELOPMENT 254100**

GROUNDS & FACILITIES	\$12,000	\$20,000
TOTAL	\$12,000	\$20,000

<b>MUSEUM FUND TOTALS</b>	<b>\$196,848</b>	<b>\$287,000</b>
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**GOLF FUND****BUDGET****APPROPRIATION****ADMINISTRATION 301100**

SALARIES/CONTRACTUAL/MISC	\$340,129	\$400,000
TOTAL	\$340,129	\$400,000

**OPERATIONS 302100**

MISC/CONTRACTUAL/UTILITIES/SUPPLIES	\$116,414	\$150,000
TOTAL	\$116,414	\$150,000

**OPERATIONS, PRO SHOP 302125**

CONTRACTUAL/SUPPLIES/WAGES	\$83,994	\$125,000
TOTAL	\$83,994	\$125,000

**OPERATIONS, LUNCH COUNTER 302126**

CONTRACTUAL/SALARIES/SUPPLIES	\$84,645	\$125,000
TOTAL	\$84,645	\$125,000

**OPERATIONS, OUTING AREA 302127**

MATERIALS/SUPPLIES	\$1,500	\$5,000
TOTAL	\$1,500	\$5,000

**MAINTENANCE 303100**

CONTRACTUAL/SUPPLIES/GROUNDS/EQUIPMENT	\$265,700	\$350,000
TOTAL	\$265,700	\$350,000

**DEVELOPMENT 304100**

MATERIALS/SUPPLIES/EQUIPMENT	\$1,000	\$5,000
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TOTAL	\$1,000	\$5,000
<b>GOLF FUND TOTALS</b>	<b>\$893,382</b>	<b>\$1,160,000</b>

**GOLF CAPITAL IMPROVEMENT FUND**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
<b>OPERATIONS 312100</b>		
CONTRACTUAL	\$285,000	\$350,000
TOTAL	\$285,000	\$350,000
<b>GOLF IMPROVEMENT FUND TOTALS</b>	<b>\$285,000</b>	<b>\$350,000</b>

**POLICE FUND**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
<b>ADMINISTRATION 401100</b>		
SALARIES/CONTRACTUAL	\$56,648	\$75,000
TOTAL	\$56,648	\$75,000
<b>OPERATIONS 402100</b>		
MISCSUPPLIES/CONTRACTUAL	\$58,842	\$75,000
TOTAL	\$58,842	\$75,000
<b>MAINTENANCE 403100</b>		
MATERIALS/EQUIPMENT	\$9,500	\$15,000
TOTAL	\$9,500	\$15,000
<b>POLICE FUND TOTALS</b>	<b>\$124,990</b>	<b>\$165,000</b>

**LIABILITY FUND**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
<b>ADMINISTRATION 501100</b>		
SALARIES/WAGES	\$0	\$0
TOTAL	\$0	\$0
<b>OPERATIONS 502100</b>		
CONTRACTUAL/INSURANCE	\$203,691	\$275,000
TOTAL	\$203,691	\$275,000
<b>LIABILITY FUND TOTALS</b>	<b>\$203,691</b>	<b>\$275,000</b>

**AUDIT FUND**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
<b>OPERATIONS 602100</b>		
CONTRACTUAL	\$21,500	\$30,000
TOTAL	\$21,500	\$30,000
<b>AUDIT FUND TOTALS</b>	<b>\$21,500</b>	<b>\$30,000</b>

**RETIREMENT FUND**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
<b>ADMINISTRATION 701100</b>		
CONTRACTUAL	\$150,231	\$250,000
TOTAL	\$150,231	\$250,000
<b>RETIREMENT FUND TOTALS</b>	<b>\$150,231</b>	<b>\$250,000</b>

**BOND & INTEREST FUND**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
<b>ADMINISTRATION 801100</b>		
DEBT RETIREMENT	\$676,996	\$750,000
TOTAL	\$676,996	\$750,000
<b>BOND &amp; INTEREST FUND TOTALS</b>	<b>\$676,996</b>	<b>\$750,000</b>

**CAPITAL IMPROVEMENT FUND**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
<b>UNASSIGNED 900000</b>		
MISC.	\$0	\$0
CAPITAL IMPROVEMENTS	\$1,463,380	\$2,000,000
<b>TOTAL</b>	<b>\$1,463,380</b>	<b>\$2,000,000</b>
<b>CAPITAL IMPROVEMENT FUND TOTALS</b>	<b>\$1,463,380</b>	<b>\$2,000,000</b>

**SUMMARY OF FUNDS**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
CORPORATE FUND	\$1,233,243	\$1,525,000
PARK DEVELOPMENT FUND	\$431,390	\$450,000
RECREATION FUND	\$1,227,998	\$1,580,000
MINI GOLF FUND	\$72,610	\$100,000
SPECIAL RECREATION FUND	\$111,721	\$160,000
MUSEUM FUND	\$196,848	\$287,000
GOLF FUND	\$893,382	\$1,160,000
GOLF CAPITAL IMPROVEMENT FUND	\$285,000	\$350,000
POLICE FUND	\$124,990	\$165,000
LIABILITY FUND	\$203,691	\$275,000
AUDIT FUND	\$21,500	\$30,000
RETIREMENT FUND	\$150,231	\$250,000
BOND & INTEREST FUND	\$676,996	\$750,000
CAPITAL IMPROVEMENT FUND	\$1,463,380	\$2,000,000
<b>TOTAL ALL FUNDS</b>	<b>\$7,092,980</b>	<b>\$9,082,000</b>

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, 2023 and ending March 31, 2024 for the respective purposes set forth.

SECTION 6. All unexpended balances of the appropriations for the fiscal year ended March 31, 2024 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	\$7,419,828
(b) Estimated Cash to be Received, during fiscal year	\$5,639,954
(c) Estimated Expenditures for the fiscal year	\$7,092,980
(d) Estimated Cash on Hand, ending fiscal year	\$5,966,802
(e) Estimated Taxes to be Received, during fiscal year	\$3,109,660

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 21st day of March, 2023

\_\_\_\_\_  
 President of the Board of Commissioners  
 Freeport Park District

Passed by Roll Call Vote: \_\_\_\_\_ to \_\_\_\_\_

Voting:  
 Commissioner Yarzak \_\_\_\_\_  
 Commissioner Collin \_\_\_\_\_  
 Commissioner McIlwain \_\_\_\_\_  
 Commissioner Stewart \_\_\_\_\_

Commissioner Schwartz

Approved: Freeport Park District Board Meeting, March 21, 2023, 6:30 p.m., 1122 South Burchard , Freeport, IL

Available for Public Inspection: February 8 - March 21, 2023, Administrative Office, 1122 South Burchard, Freeport, IL

Published: Wednesday, March 10 , 2023 The Journal-Standard, Freeport, IL

Public Hearing: Held Tuesday, March 21, 2023 at 6:30 p.m., 1122 South Burchard, Freeport, IL

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Secretary of the Board of Commissioners  
Freeport Park District

TENTATIVE

**CERTIFICATE of ESTIMATE of REVENUE for FISCAL YEAR  
April 1, 2023 - March 31, 2024**

**FREEPORT PARK DISTRICT**

REAL ESTATE TAXES	\$2,549,546
REPLACEMENT TAXES	\$560,114
FEES, CHARGES, FINES	\$950,438
SALES AND RENTALS	\$192,703
GRANTS, DONATIONS	\$460,300
MISCELLANEOUS	\$824,853
INTEREST INCOME	\$102,000
<b>TOTAL</b>	<b>\$5,639,954</b>

I, Dana Stewart, Treasurer of the Freeport Park District, hereby do certify that the above summary is true, complete and accurate of revenues, by source, of the Freeport Park District, Stephenson County, Illinois for the Fiscal Year 2023 - 2024.

\_\_\_\_\_  
Dana Stewart, Treasurer  
Freeport Park District

Date

STATE OF ILLINOIS  
COUNTY)  
    ) S.S

I, Vickie L Witt, do hereby certify that I am duly qualified and acting Secretary of the Freeport Park District in the county and state aforesaid, and as such Secretary, I am the keeper of the records and files of the Board of Freeport Park District Commissioners.

I do further certify that the attached and foregoing is a true and complete copy of the Combined Annual Budget and Appropriation Ordinance of the Freeport Park District, Stephenson County, Illinois, for the Fiscal Year beginning April 1, 2023 and ending March 31, 2024, as adopted by the Board of Freeport Park District

Commissioners at its properly convened meeting held on the 21st day of March, 2023 as it appears on the official records of the Freeport park district in my care and custody.

In witness whereof, I have affixed my official signature and the corporate seal of the Freeport Park District at Freeport, Illinois, on this 21st day of March, 2023.

\_\_\_\_\_  
Vickie L. Witt, Secretary, Board of Commissioners  
Freeport Park District