

FREEPORT PARK DISTRICT

ORDINANCE NUMBER 24-3-19

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, 2024 AND ENDING MARCH 31, 2025.

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, 2024 and ending March 31, 2025, and are part of the Annual Budget.

I. CORPORATE FUND:

Cash Forwarded 4/1/24	\$1,363,934
Estimated Tax Receipts	\$1,062,329
Interest Income	\$22,576
Rentals	\$10,000
Grants & Donations	\$10,000
Misc.	\$11,000
Total Receipts & Cash on Hand	\$2,479,839
Budgeted Expenditures	\$1,256,337
Cash on Hand 3/31/25	\$1,223,502

II. PARK DEVELOPMENT

Cash Forwarded 4/1/24	\$9,495
Misc.	\$0
Total Receipts & Cash on Hand	\$9,495
Budget Expenditures	\$4,000
Cash on Hand 3/31/25	\$5,495

III. RECREATION FUND:

Cash Forwarded 4/1/24	\$934,956
Estimated Tax Receipts	\$736,094
Interest Income	\$36,790
Grants & Donations	\$144,325
Fees & Admissions	\$286,411
Sales	\$20,500
Misc.	\$22,000
Rentals	\$18,400
Total Receipts & Cash on Hand	\$2,199,476
Budget Expenditures	\$1,378,729
Cash on Hand 3/31/25	\$820,747

IV. SPECIAL RECREATION FUND:

Cash Forwarded 4/1/24	\$100,040
Estimated Tax Receipts	\$98,009
Grants & Donations	\$0
Interest Income	\$1,614
Fees	\$10,930
Total Receipts & Cash on Hand	\$210,593
Budgeted Expenditures	\$114,380
Cash on Hand 3/31/25	\$96,213

V. MUSEUM FUND:

Cash Forwarded 4/1/24	\$68,782
Estimated Tax Receipts	\$142,113
Interest Income	\$2,161
Misc.	\$42,350
Total Receipts & Cash on Hand	\$255,406
Budgeted Expenditures	\$219,913
Cash on Hand 3/31/25	\$35,493

VI. GOLF FUND:

Cash Forwarded 4/1/24	\$1,236,634
Interest Income	\$42,687
Grants & Donations	\$9,900
Fees & Admissions	\$699,925
Sales	\$250,239
Misc.	\$4,000
Rentals	\$4,548
Total Receipts & Cash on Hand	\$2,247,933
Budgeted Expenditures	\$1,020,920
Cash on Hand 3/31/25	\$1,227,013

VII. GOLF CAPITAL IMPROVEMENT FUND:

Cash Forwarded 4/1/24	\$330,823
Grants & Donations	\$40,000
Interest Income	\$0
Total Receipts & Cash on Hand	\$370,823
Budgeted Expenditures	\$180,000
Cash on Hand 3/31/25	\$190,823

VIII. POLICE FUND:

Cash Forwarded 4/1/24	\$68,335
Estimated Tax Receipts	\$61,256
Interest Income	\$2,414
Misc.	\$0
Total Receipts & Cash on Hand	\$132,005
Budgeted Expenditures	\$83,508
Cash on Hand 3/31/25	\$48,497

IX. LIABILITY FUND:

Cash Forwarded 4/1/24	\$569,653
Estimated Tax Receipts	\$114,181
Interest Income	\$11,407

X. AUDIT FUND:

Cash Forwarded 4/1/24	\$22,648
Estimated Tax Receipts	\$12,251
Interest Income	\$287

	Misc.	\$7,048
Total Receipts & Cash on Hand		\$702,289
Budgeted Expenditures		\$205,224
Cash on Hand 3/31/25		\$497,065

	Misc.	\$10,000
Total Receipts & Cash on Hand		\$45,186
Budgeted Expenditures		\$22,500
Cash on Hand 3/31/25		\$22,686

XI. RETIREMENT FUND:

Cash Forwarded 4/1/24	\$514,715
Estimated Tax Receipts	\$157,259
Interest Income	\$8,672
Total Receipts & Cash on Hand	\$680,646
Budgeted Expenditures	\$177,120
Cash on Hand 3/31/25	\$503,526

XII. BOND & INTEREST FUND:

Cash Forwarded 4/1/24	\$153,339
Estimated Tax Receipts	\$608,000
Interest Income	\$2,510
Misc.	\$0
Total Receipts & Cash on Hand	\$763,849
Budgeted Expenditures	\$608,000
Cash on Hand 3/31/25	\$155,849

XIII. CAPITAL IMPROVEMENT FUND:

Cash Forwarded 4/1/24	\$1,104,703
Interest Income	\$32,000
Grants & Donations	\$300,000
Misc.	\$722,000
Total Receipts & Cash on Hand	\$2,158,703
Budgeted Expenditures	\$1,528,000
Cash on Hand 3/31/25	\$630,703

SECTION 3. That the following sums and amounts under the column entitled "Budget" is the annual budget for the fiscal year beginning April 1, 2024 and ending March 31, 2025 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, 2024 and ending March 31, 2025 for all purposes of the Freeport Park District, Stephenson County, Illinois.

CORPORATE FUND

ADMINISTRATION 101100

	BUDGET	APPROPRIATION
SALARIES/WAGES	\$556,830	\$650,000
TOTAL	\$556,830	\$650,000

OPERATIONS 102100

CONTRACTUAL, UTILITIES, SUPPLIES	\$245,257	\$300,000
TOTAL	\$245,257	\$300,000

MAINTENANCE 103100

VEHICLES/EQUIPMENT/GROUNDS/FACILITIES	\$274,250	\$325,000
TOTAL	\$274,250	\$325,000

DEVELOPMENT 104100

CONTRACTUAL	\$180,000	\$225,000
TOTAL	\$180,000	\$225,000

CORPORATE FUND TOTALS	\$1,256,337	\$1,500,000
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PARK DEVELOPMENT FUND

	BUDGET	APPROPRIATION
<u>UNASSIGNED 154100</u>		
CONTRACTUAL	\$4,000	\$5,000
TOTAL	\$4,000	\$5,000

PARK DEVELOPMENT FUND TOTALS	\$4,000	\$5,000
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RECREATION FUND

	BUDGET	APPROPRIATION
<u>UNASSIGNED 200000</u>		

CONTRACTUAL/SUPPLIES/MISC	\$180,825	\$250,000
TOTAL	\$180,825	\$250,000
<u>ADMINISTRATION 201100</u>		
SALARIES/WAGES	\$451,123	\$550,000
TOTAL	\$451,123	\$550,000
<u>OPERATIONS 202100</u>		
CONTRACTUAL/MATERIALS/UTILITIES	\$155,000	\$200,000
TOTAL	\$155,000	\$200,000
<u>MAINTENANCE 203100</u>		
CONTRACTUAL/MATERIAL/SUPPLIES	\$232,000	\$275,000
TOTAL	\$232,000	\$275,000
<u>OAKDALE 205100</u>		
UTILITIES/GROUNDS	\$21,500	\$25,000
TOTAL	\$21,500	\$25,000
<u>GENERAL RECREATION, INSTRUCTIONAL 205215</u>		
SALARIES/WAGES	\$0	\$0
TOTAL	\$0	\$0
<u>GENERAL RECREATION, SPECIAL EVENTS, TRIPS 205216</u>		
SALARIES/SUPPLIES, CONTRACTUAL	\$34,237	\$45,000
TOTAL	\$34,237	\$45,000
<u>GENERAL RECREATION, ATHLETICS 205217</u>		
SALARIES/SUPPLIES/CONTRACTUAL/UTILITIES	\$16,876	\$25,000
TOTAL	\$16,876	\$25,000
<u>GENERAL RECREATION YOUTH ATHLETICS</u>		
SALARIES/MATERIALS/CONTRACTUAL	\$10,476	\$15,000
TOTAL	\$10,476	\$15,000
<u>GENERAL RECREATION SPECIAL EVENTS, TRIPS 205219</u>		
SALARIES/SUPPLIES/CONTRACTUAL	\$7,235	\$10,000
TOTAL	\$7,235	\$10,000
<u>FAMILY AQUATIC CENTER, INSTRUCTIONAL 205315</u>		
SALARIES/MATERIALS/CONTRACTUAL	\$11,030	\$15,000
TOTAL	\$11,030	\$15,000
<u>FAMILY AQUATIC CENTER, FEES & ADMISSIONS 205328</u>		
SALARIES/SUPPLIES/UTILITIES	\$178,164	\$225,000
TOTAL	\$178,164	\$225,000
<u>CONCESSIONS 205423</u>		
SALARIES/SUPPLIES/CONTRACTUAL	\$25,460	\$35,000
TOTAL	\$25,460	\$35,000
<u>CONCESSIONS, M-G-R & BOATS 205429</u>		
SALARIES/SUPPLIES	\$30,004	\$40,000
TOTAL	\$30,004	\$40,000
<u>CONCESSIONS, MINIATURE GOLF 205435</u>		
SALARIES/UTILITIES/SUPPLIES	\$24,799	\$50,000
TOTAL	\$24,799	\$50,000
RECREATION FUND TOTALS	\$1,378,729	\$1,760,000

SPECIAL RECREATION FUND

	BUDGET	APPROPRIATION
<u>ADMINISTRATION 221100</u>		
SALARIES/WAGES	\$75,198	\$100,000
TOTAL	\$75,198	\$100,000
<u>OPERATIONS 222100</u>		
CONTRACTUAL/SUPPLIES	\$28,500	\$35,000
TOTAL	\$28,500	\$35,000
<u>SRA 225500</u>		
MATERIALS & SUPPLIES	\$0	\$0

TOTAL	\$0	\$0
<u>SRA, INSTRUCTIONAL 225515</u>		
SALARIES/SUPPLIES/CONTRACTUAL	\$8,787	\$15,000
TOTAL	\$8,787	\$15,000
<u>SRA, SPECIAL EVENTS/TRIPS 225516</u>		
SALARIES/WAGES	\$1,895	\$5,000
TOTAL	\$1,895	\$5,000
SPECIAL REC. FUND TOTALS	\$114,380	\$155,000

MUSEUM FUND		
	<u>BUDGET</u>	<u>APPROPRIATION</u>
<u>ADMINISTRATION 251100</u>		
SALARIES/WAGES	\$153,563	\$200,000
TOTAL	\$153,563	\$200,000
<u>OPERATIONS 252100</u>		
CONTRACTUAL/UTILITIES/SUPPLIES	\$43,350	\$75,000
TOTAL	\$43,350	\$75,000
<u>MAINTENANCE 253100</u>		
MATERIALS/SUPPLIES	\$1,000	\$2,000
TOTAL	\$1,000	\$2,000
<u>DEVELOPMENT 254100</u>		
GROUNDS & FACILITIES	\$22,000	\$30,000
TOTAL	\$22,000	\$30,000
MUSEUM FUND TOTALS	\$219,913	\$307,000

GOLF FUND		
	<u>BUDGET</u>	<u>APPROPRIATION</u>
<u>ADMINISTRATION 301100</u>		
SALARIES/CONTRACTUAL/MISC	\$378,374	\$450,000
TOTAL	\$378,374	\$450,000
<u>OPERATIONS 302100</u>		
MISC/CONTRACTUAL/UTILITIES/SUPPLIES	\$128,771	\$150,000
TOTAL	\$128,771	\$150,000
<u>OPERATIONS, PRO SHOP 302125</u>		
CONTRACTUAL/SUPPLIES/WAGES	\$90,783	\$125,000
TOTAL	\$90,783	\$125,000
<u>OPERATIONS, LUNCH COUNTER 302126</u>		
CONTRACTUAL/SALARIES/SUPPLIES	\$141,292	\$175,000
TOTAL	\$141,292	\$175,000
<u>OPERATIONS, OUTING AREA 302127</u>		
MATERIALS/SUPPLIES	\$1,100	\$3,000
TOTAL	\$1,100	\$3,000
<u>MAINTENANCE 303100</u>		
CONTRACTUAL/SUPPLIES/GROUNDS/EQUIPMENT	\$279,600	\$325,000
TOTAL	\$279,600	\$325,000
<u>DEVELOPMENT 304100</u>		
MATERIALS/SUPPLIES/EQUIPMENT	\$1,000	\$2,000
TOTAL	\$1,000	\$2,000
GOLF FUND TOTALS	\$1,020,920	\$1,230,000

GOLF CAPITAL IMPROVEMENT FUND

	<u>BUDGET</u>	<u>APPROPRIATION</u>
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OPERATIONS 312100

CONTRACTUAL	\$180,000	\$250,000
TOTAL	\$180,000	\$250,000
GOLF IMPROVEMENT FUND TOTALS	\$180,000	\$250,000

POLICE FUND

	BUDGET	APPROPRIATION
ADMINISTRATION 401100		
SALARIES/CONTRACTUAL	\$66,316	\$100,000
TOTAL	\$66,316	\$100,000

OPERATIONS 402100

MISC SUPPLIES/CONTRACTUAL	\$4,192	\$7,000
TOTAL	\$4,192	\$7,000

MAINTENANCE 403100

MATERIALS/EQUIPMENT	\$13,000	\$18,000
TOTAL	\$13,000	\$18,000
POLICE FUND TOTALS	\$83,508	\$125,000

LIABILITY FUND

	BUDGET	APPROPRIATION
ADMINISTRATION 501100		
SALARIES/WAGES	\$0	\$0
TOTAL	\$0	\$0
OPERATIONS 502100		
CONTRACTUAL/INSURANCE	\$205,224	\$250,000
TOTAL	\$205,224	\$250,000
LIABILITY FUND TOTALS	\$205,224	\$250,000

AUDIT FUND

	BUDGET	APPROPRIATION
OPERATIONS 602100		
CONTRACTUAL	\$22,500	\$25,000
TOTAL	\$22,500	\$25,000
AUDIT FUND TOTALS	\$22,500	\$25,000

RETIREMENT FUND

	BUDGET	APPROPRIATION
ADMINISTRATION 701100		
CONTRACTUAL	\$177,120	\$250,000
TOTAL	\$177,120	\$250,000
RETIREMENT FUND TOTALS	\$177,120	\$250,000

BOND & INTEREST FUND

	BUDGET	APPROPRIATION
ADMINISTRATION 801100		
DEBT RETIREMENT	\$608,000	\$650,000
TOTAL	\$608,000	\$650,000
BOND & INTEREST FUND TOTALS	\$608,000	\$650,000

CAPITAL IMPROVEMENT FUND

	BUDGET	APPROPRIATION
UNASSIGNED 900000		
MISC.	\$0	\$0
CAPITAL IMPROVEMENTS	\$1,528,000	\$2,000,000
TOTAL	\$1,528,000	\$2,000,000
CAPITAL IMPROVEMENT FUND TOTALS	\$1,528,000	\$2,000,000

SUMMARY OF FUNDS

	BUDGET	APPROPRIATION
CORPORATE FUND	\$1,256,337	\$1,500,000
PARK DEVELOPMENT FUND	\$4,000	\$5,000
RECREATION FUND	\$1,378,729	\$1,760,000
SPECIAL RECREATION FUND	\$114,380	\$155,000
MUSEUM FUND	\$219,913	\$307,000
GOLF FUND	\$1,020,920	\$1,230,000
GOLF CAPITAL IMPROVEMENT FUND	\$180,000	\$250,000
POLICE FUND	\$83,508	\$125,000
LIABILITY FUND	\$205,224	\$250,000
AUDIT FUND	\$22,500	\$25,000
RETIREMENT FUND	\$177,120	\$250,000
BOND & INTEREST FUND	\$608,000	\$650,000
CAPITAL IMPROVEMENT FUND	\$1,528,000	\$2,000,000
TOTAL ALL FUNDS	\$6,798,631	\$8,507,000

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, 2024 and ending March 31, 2025 for the respective purposes set forth.

SECTION 6. All unexpended balances of the appropriations for the fiscal year ended March 31, 2025 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	\$6,478,057
(b) Estimated Cash to be Received, during fiscal year	\$5,778,186
(c) Estimated Expenditures for the fiscal year	\$6,798,631
(d) Estimated Cash on Hand, ending fiscal year	\$5,457,612
(e) Estimated Taxes to be Received, during fiscal year	\$2,991,492

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 19th day of March, 2024

President of the Board of Commissioners
Freeport Park District

Passed by Roll Call Vote: _____ to _____

Voting:

Commissioner Yarzak _____

Commissioner Petersen _____

Commissioner McIlwain _____

Commissioner Stewart _____

Commissioner Schwartz _____

Approved: Freeport Park District Board Meeting, March 19, 2024, 6:30 p.m., 1122 South Burchard, Freeport, IL

Available for Public Inspection: January 17 - March 19, 2024, Administrative Office, 1122 South Burchard, Freeport, IL

Published: Wednesday, March 6, 2024 The Journal-Standard, Freeport, IL

Public Hearing: Held Tuesday, March 19, 2024 at 6:30 p.m., 1122 South Burchard, Freeport, IL

Secretary of the Board of Commissioners
Freeport Park District

CERTIFICATE of ESTIMATE of REVENUE for FISCAL YEAR
April 1, 2024 - March 31, 2025

FREEPORT PARK DISTRICT

REAL ESTATE TAXES	\$2,571,992
REPLACEMENT TAXES	\$419,500
FEES, CHARGES, FINES	\$997,266
SALES AND RENTALS	\$303,687
GRANTS, DONATIONS	\$504,225
MISCELLANEOUS	\$818,398
INTEREST INCOME	\$163,118

TOTAL	\$5,778,186
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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 2024 - 2025.

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, 2024 and ending March 31, 2025, as adopted by the Board of Freeport Park District

Commissioners at its properly convened meeting held on the 19th day of March, 2024 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 19th day of March, 2024.

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