

FREEPORT PARK DISTRICT

ORDINANCE NUMBER 24-3-19

FILED

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.

APR 29 2024
JAZMINE WINGERT
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, 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 | | Misc. | \$10,000 |
| Total Receipts & Cash on Hand | | \$702,289 | Total Receipts & Cash on Hand | | \$45,186 |
| Budgeted Expenditures | | \$205,224 | Budgeted Expenditures | | \$22,500 |
| Cash on Hand 3/31/25 | | \$497,065 | 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

| <u>ADMINISTRATION 101100</u> | <u>BUDGET</u> | <u>APPROPRIATION</u> |
|---------------------------------------|--------------------|----------------------|
| SALARIES/WAGES | \$556,830 | \$650,000 |
| TOTAL | \$556,830 | \$650,000 |
| | | |
| <u>OPERATIONS 102100</u> | | |
| CONTRACTUAL, UTILITIES, SUPPLIES | \$245,257 | \$300,000 |
| TOTAL | \$245,257 | \$300,000 |
| | | |
| <u>MAINTENANCE 103100</u> | | |
| VEHICLES/EQUIPMENT/GROUNDS/FACILITIES | \$274,250 | \$325,000 |
| TOTAL | \$274,250 | \$325,000 |
| | | |
| <u>DEVELOPMENT 104100</u> | | |
| CONTRACTUAL | \$180,000 | \$225,000 |
| TOTAL | \$180,000 | \$225,000 |
| | | |
| CORPORATE FUND TOTALS | \$1,256,337 | \$1,500,000 |

PARK DEVELOPMENT FUND

| <u>UNASSIGNED 154100</u> | <u>BUDGET</u> | <u>APPROPRIATION</u> |
|-------------------------------------|----------------|----------------------|
| CONTRACTUAL | \$4,000 | \$5,000 |
| TOTAL | \$4,000 | \$5,000 |
| | | |
| PARK DEVELOPMENT FUND TOTALS | \$4,000 | \$5,000 |

RECREATION FUND

| <u>UNASSIGNED 200000</u> | <u>BUDGET</u> | <u>APPROPRIATION</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> | | |
| UTILITES/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> | | |
| SALAREIS/SUPPLIES, CONTRACTUAL | \$34,237 | \$45,000 |
| TOTAL | \$34,237 | \$45,000 |
| <u>GENERAL RECREATION, ATHLETICS 205217</u> | | |
| SALARIES/SUPPLIES/CONTRACTUAL/UTILITES | \$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/UTILITES/SUPPLIES | \$24,799 | \$50,000 |
| TOTAL | \$24,799 | \$50,000 |
| RECREATION FUND TOTALS | \$1,378,729 | \$1,760,000 |

SPECIAL RECREATION FUND

| | <u>BUDGET</u> | <u>APPROPRIATION</u> |
|-------------------------------------|---------------|----------------------|
| <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 |
| SRA, INSTRUCTIONAL 225515 | | |
| SALARIES/SUPPLIES/CONTRACTUAL | \$8,787 | \$15,000 |
| TOTAL | \$8,787 | \$15,000 |
| SRA, SPECIAL EVENTS/TRIPS 225516 | | |
| 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> |
|-------------------------------|------------------|----------------------|
| ADMINISTRATION 251100 | | |
| SALARIES/WAGES | \$153,563 | \$200,000 |
| TOTAL | \$153,563 | \$200,000 |
| OPERATIONS 252100 | | |
| CONTRACTUAL/UTILITES/SUPPLIES | \$43,350 | \$75,000 |
| TOTAL | \$43,350 | \$75,000 |
| MAINTENANCE 253100 | | |
| MATERIALS/SUPPLIES | \$1,000 | \$2,000 |
| TOTAL | \$1,000 | \$2,000 |
| DEVELOPMENT 254100 | | |
| 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> |
|---|--------------------|----------------------|
| ADMINISTRATION 301100 | | |
| SALARIES/CONTRACTUAL/MISC | \$378,374 | \$450,000 |
| TOTAL | \$378,374 | \$450,000 |
| OPERATIONS 302100 | | |
| MISC/CONTRACTUAL/UTILITES/SUPPLIES | \$128,771 | \$150,000 |
| TOTAL | \$128,771 | \$150,000 |
| OPERATIONS, PRO SHOP 302125 | | |
| CONTRACTUAL/SUPPLIES/WAGES | \$90,783 | \$125,000 |
| TOTAL | \$90,783 | \$125,000 |
| OPERATIONS, LUNCH COUNTER 302126 | | |
| CONTRACTUAL/SALARIES/SUPPLIES | \$141,292 | \$175,000 |
| TOTAL | \$141,292 | \$175,000 |
| OPERATIONS, OUTING AREA 302127 | | |
| MATERIALS/SUPPLIES | \$1,100 | \$3,000 |
| TOTAL | \$1,100 | \$3,000 |
| MAINTENANCE 303100 | | |
| CONTRACTUAL/SUPPLIES/GROUNDS/EQUIPMENT | \$279,600 | \$325,000 |
| TOTAL | \$279,600 | \$325,000 |
| DEVELOPMENT 304100 | | |
| 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> |
|--|---------------|----------------------|
|--|---------------|----------------------|

OPERATIONS 312100

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

POLICE FUND

| | <u>BUDGET</u> | <u>APPROPRIATION</u> |
|------------------------------|-----------------|----------------------|
| ADMINISTRATION 401100 | | |
| SALARIES/CONTRACTUAL | \$66,316 | \$100,000 |
| TOTAL | \$66,316 | \$100,000 |
| OPERATIONS 402100 | | |
| MISCSUPPLIES/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

| | <u>BUDGET</u> | <u>APPROPRIATION</u> |
|------------------------------|------------------|----------------------|
| 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

| | <u>BUDGET</u> | <u>APPROPRIATION</u> |
|--------------------------|-----------------|----------------------|
| OPERATIONS 602100 | | |
| CONTRACTUAL | \$22,500 | \$25,000 |
| TOTAL | \$22,500 | \$25,000 |
| AUDIT FUND TOTALS | \$22,500 | \$25,000 |

RETIREMENT FUND

| | <u>BUDGET</u> | <u>APPROPRIATION</u> |
|-------------------------------|------------------|----------------------|
| ADMINISTRATION 701100 | | |
| CONTRACTUAL | \$177,120 | \$250,000 |
| TOTAL | \$177,120 | \$250,000 |
| RETIREMENT FUND TOTALS | \$177,120 | \$250,000 |

BOND & INTEREST FUND

| | <u>BUDGET</u> | <u>APPROPRIATION</u> |
|--|------------------|----------------------|
| ADMINISTRATION 801100 | | |
| DEBT RETIREMENT | \$608,000 | \$650,000 |
| TOTAL | \$608,000 | \$650,000 |
| BOND & INTEREST FUND TOTALS | \$608,000 | \$650,000 |

CAPITAL IMPROVEMENT FUND

| | <u>BUDGET</u> | <u>APPROPRIATION</u> |
|--|--------------------|----------------------|
| 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

| | <u>BUDGET</u> | <u>APPROPRIATION</u> |
|-------------------------------|--------------------|----------------------|
| 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: 5 to 0

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

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**

FREERPORT 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 |

I, Dana Stewart, Treasurer of the Freeport Park District, herby 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 3/19/2024
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, 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
Vickie L. Witt, Secretary, Board of Commissioners
Freeport Park District