

# FREEPORT PARK DISTRICT

ORDINANCE NUMBER 26-3-24

## 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, 2026 AND ENDING MARCH 31, 2027.

*Be it Ordained by the Board of Park Commissioners of the Freeport Park District,*

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, 2026, and ending March 31, 2027, and are part of the Annual Budget.

### I. CORPORATE FUND:

Cash Forwarded 4/1/26	\$1,713,044
Estimated Tax Receipts	\$1,059,219
Interest Income	\$12,500
Rentals	\$12,000
Grants & Donations	\$10,000
Misc.	\$8,000
Total Receipts & Cash on Hand	\$2,814,763
Budgeted Expenditures	\$1,170,901
Cash on Hand 3/31/27	\$1,643,862

### III. RECREATION FUND:

Cash Forwarded 4/1/26	\$742,288
Estimated Tax Receipts	\$612,587
Interest Income	\$40,840
Grants & Donations	\$20,000
Fees & Admissions	\$254,223
Sales	\$27,700
Misc.	\$2,500
Rentals	\$20,300
Total Receipts & Cash on Hand	\$1,720,438
Budgeted Expenditures	\$1,072,350
Cash on Hand 3/31/27	\$648,088

### V. MUSEUM FUND:

Cash Forwarded 4/1/26	\$51,544
Estimated Tax Receipts	\$169,470
Interest Income	\$1,515
Misc.	\$43,000
Total Receipts & Cash on Hand	\$265,529
Budgeted Expenditures	\$212,031
Cash on Hand 3/31/26	\$53,498

### VII. GOLF CAPITAL IMPROVEMENT FUND:

Cash Forwarded 4/1/26	\$27,271
Grants & Donations	\$0
Interest Income	\$0
Total Receipts & Cash on Hand	\$77,271
Budgeted Expenditures	\$73,000
Cash on Hand 3/31/27	\$4,271

### IX. LIABILITY FUND:

Cash Forwarded 4/1/26	\$234,155
Estimated Tax Receipts	\$210,970
Interest Income	\$1,704

### II. PARK DEVELOPMENT:

Cash Forwarded 4/1/26	-\$4,000
Misc.	\$0
Total Receipts & Cash on Hand	\$9,600
Budget Expenditures	\$0
Cash on Hand 3/31/27	\$5,600

### IV. SPECIAL RECREATION FUND:

Cash Forwarded 4/1/26	\$175,893
Estimated Tax Receipts	\$130,739
Misc.	\$0
Interest Income	\$0
Fees	\$22,985
Total Receipts & Cash on Hand	\$329,617
Budgeted Expenditures	\$163,363
Cash on Hand 3/31/27	\$166,254

### VI. GOLF FUND:

Cash Forwarded 4/1/26	\$412,921
Interest Income	\$35,374
Grants & Donations	\$8,000
Fees & Admissions	\$721,829
Sales	\$260,305
Misc.	\$0
Rentals	\$79,720
Total Receipts & Cash on Hand	\$1,518,149
Budgeted Expenditures	\$1,133,695
Cash on Hand 3/31/27	\$384,454

### VIII. POLICE FUND:

Cash Forwarded 4/1/26	\$93
Estimated Tax Receipts	\$81,711
Interest Income	\$682
Misc.	\$17,700
Total Receipts & Cash on Hand	\$100,186
Budgeted Expenditures	\$100,000
Cash on Hand 3/31/27	\$186

### X. AUDIT FUND:

Cash Forwarded 4/1/26	\$13,976
Estimated Tax Receipts	\$16,342
Interest Income	\$189

	Misc.	\$2,000
Total Receipts & Cash on Hand		\$448,829
Budgeted Expenditures		\$254,300
Cash on Hand 3/31/27		\$194,529

	Misc.	\$10,000
Total Receipts & Cash on Hand		\$40,507
Budgeted Expenditures		\$26,500
Cash on Hand 3/31/27		\$14,007

**XI. RETIREMENT FUND:**

Cash Forwarded 4/1/26		\$501,918
Estimated Tax Receipts		\$118,932
Interest Income		\$1,515
Total Receipts & Cash on Hand		\$622,365
Budgeted Expenditures		\$170,419
Cash on Hand 3/31/27		\$451,946

**XII. BOND & INTEREST FUND:**

Cash Forwarded 4/1/26		\$134,394
Estimated Tax Receipts		\$750,000
Interest Income		\$2,000
	Misc.	\$0
Total Receipts & Cash on Hand		\$886,394
Budgeted Expenditures		\$750,000
Cash on Hand 3/31/27		\$136,394

**XIII. CAPITAL IMPROVEMENT FUND:**

Cash Forwarded 4/1/26		\$125,780
Interest Income		\$0
Grants & Donations		\$262,500
Misc.		\$2,250,000
Total Receipts & Cash on Hand		\$2,638,280
Budgeted Expenditures		\$2,312,500
Cash on Hand 3/31/27		\$325,780

SECTION 3. That the following sums and amounts under the column entitled "Budget" is the annual budget for the fiscal year beginning April 1, 2026 and ending March 31, 2027 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, 2026 and ending March 31, 2027 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	\$580,726	\$650,000
TOTAL	\$580,726	\$650,000
<u>OPERATIONS 102100</u>		
CONTRACTUAL/UTILITIES/SUPPLIES	\$265,925	\$300,000
TOTAL	\$265,925	\$300,000
<u>MAINTENANCE 103100</u>		
VEHICLES/EQUIPMENT/GROUNDS/FACILITIES	\$279,250	\$300,000
TOTAL	\$279,250	\$300,000
<u>DEVELOPMENT 104100</u>		
CONTRACTUAL	\$20,000	\$30,000
TOTAL	\$20,000	\$30,000
<b>CORPORATE FUND TOTALS</b>	<b>\$1,145,901</b>	<b>\$1,280,000</b>

**PARK DEVELOPMENT FUND**

<u>UNASSIGNED 154100</u>	<u>BUDGET</u>	<u>APPROPRIATION</u>
CONTRACTUAL	\$0	\$0
TOTAL	\$0	\$0
<b>PARK DEVELOPMENT FUND TOTALS</b>	<b>\$0</b>	<b>\$0</b>

**RECREATION FUND**

<u>UNASSIGNED 200000</u>	<u>BUDGET</u>	<u>APPROPRIATION</u>
CONTRACTUAL/SUPPLIES/MISC	\$24,000	\$30,000
TOTAL	\$24,000	\$30,000

<b><u>ADMINISTRATION 201100</u></b>		
SALARIES/WAGES	\$508,835	\$575,000
TOTAL	\$508,835	\$575,000
<b><u>OPERATIONS 202100</u></b>		
CONTRACTUAL/MATERIALS/UTILITIES	\$149,600	\$175,000
TOTAL	\$149,600	\$175,000
<b><u>MAINTENANCE 203100</u></b>		
CONTRACTUAL/MATERIALS/SUPPLIES	\$119,500	\$150,000
TOTAL	\$119,500	\$150,000
<b><u>OAKDALE 205100</u></b>		
UTILITIES/GROUNDS	\$5,175	\$7,500
TOTAL	\$5,175	\$7,500
<b><u>GENERAL RECREATION, INSTRUCTIONAL 205215</u></b>		
SALARIES/WAGES	\$0	\$0
TOTAL	\$0	\$0
<b><u>GENERAL RECREATION, SPECIAL EVENTS, TRIPS 205216</u></b>		
SALAREIS/SUPPLIES, CONTRACTUAL	\$36,713	\$50,000
TOTAL	\$36,713	\$50,000
<b><u>GENERAL RECREATION, ATHLETICS 205217</u></b>		
SALARIES/SUPPLIES/CONTRACTUAL/UTILITIES	\$3,355	\$5,000
TOTAL	\$3,355	\$5,000
<b><u>GENERAL RECREATION YOUTH ATHLETICS</u></b>		
SALARIES/MATERIALS/CONTRACTUAL	\$9,413	\$12,000
TOTAL	\$9,413	\$12,000
<b><u>GENERAL RECREATION SPECIAL EVENTS, TRIPS 205219</u></b>		
SALARIES/SUPPLIES/CONTRACTUAL	\$6,905	\$10,000
TOTAL	\$6,905	\$10,000
<b><u>FAMILY AQUATIC CENTER, INSTRUCTIONAL 205315</u></b>		
SALARIES/MATERIALS/CONTRACTUAL	\$11,000	\$15,000
TOTAL	\$11,000	\$15,000
<b><u>FAMILY AQUATIC CENTER, FEES &amp; ADMISSIONS 205328</u></b>		
SALARIES/SUPPLIES/UTILITIES	\$162,625	\$200,000
TOTAL	\$162,625	\$200,000
<b><u>CONCESSIONS 205423</u></b>		
SALARIES/SUPPLIES/CONTRACTUAL	\$29,950	\$35,000
TOTAL	\$29,950	\$35,000
<b><u>CONCESSIONS, M-G-R &amp; BOATS 205429</u></b>		
SALARIES/SUPPLIES	\$39,990	\$45,000
TOTAL	\$39,990	\$45,000
<b><u>CONCESSIONS, MINIATURE GOLF 205435</u></b>		
SALARIES/UTILITIES/SUPPLIES	\$23,740	\$30,000
TOTAL	\$23,740	\$30,000
<b>RECREATION FUND TOTALS</b>	<b>\$1,130,801</b>	<b>\$1,339,500</b>

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**SPECIAL RECREATION FUND**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
<b><u>ADMINISTRATION 221100</u></b>		
SALARIES/WAGES	\$125,630	\$150,000
TOTAL	\$125,630	\$150,000
<b><u>OPERATIONS 222100</u></b>		
CONTRACTUAL/SUPPLIES	\$23,150	\$30,000
TOTAL	\$23,150	\$30,000
<b><u>SRA 225500</u></b>		
MATERIALS/ SUPPLIES	\$0	\$0
TOTAL	\$0	\$0
<b><u>SRA, INSTRUCTIONAL 225515</u></b>		

SALARIES/SUPPLIES/CONTRACTUAL	\$11,723	\$15,000
TOTAL	\$11,723	\$15,000
<b><u>SRA, SPECIAL EVENTS/TRIPS 225516</u></b>		
SALARIES/WAGES	\$2,860	\$3,500
TOTAL	\$2,860	\$3,500
<b>SPECIAL REC. FUND TOTALS</b>	<b>\$163,363</b>	<b>\$198,500</b>

	<b>MUSEUM FUND</b>	
	<u>BUDGET</u>	<u>APPROPRIATION</u>
<b><u>ADMINISTRATION 251100</u></b>		
SALARIES/WAGES	\$144,531	\$175,000
TOTAL	\$144,531	\$175,000
<b><u>OPERATIONS 252100</u></b>		
CONTRACTUAL/UTILITIES/SUPPLIES	\$46,950	\$60,000
TOTAL	\$46,950	\$60,000
<b><u>MAINTENANCE 253100</u></b>		
MATERIALS/SUPPLIES	\$1,000	\$2,000
TOTAL	\$1,000	\$2,000
<b><u>DEVELOPMENT 254100</u></b>		
GROUNDS & FACILITIES	\$19,550	\$30,000
TOTAL	\$19,550	\$30,000
<b>MUSEUM FUND TOTALS</b>	<b>\$212,031</b>	<b>\$267,000</b>

	<b>GOLF FUND</b>	
	<u>BUDGET</u>	<u>APPROPRIATION</u>
<b><u>ADMINISTRATION 301100</u></b>		
SALARIES/CONTRACTUAL/MISC	\$459,868	\$500,000
TOTAL	\$459,868	\$500,000
<b><u>OPERATIONS 302100</u></b>		
MISC/CONTRACTUAL/UTILITES/SUPPLIES	\$141,192	\$175,000
TOTAL	\$141,192	\$175,000
<b><u>OPERATIONS, PRO SHOP 302125</u></b>		
CONTRACTUAL/SUPPLIES/WAGES	\$91,855	\$115,000
TOTAL	\$91,855	\$115,000
<b><u>OPERATIONS, LUNCH COUNTER 302126</u></b>		
CONTRACTUAL/SALARIES/SUPPLIES	\$139,390	\$175,000
TOTAL	\$139,390	\$175,000
<b><u>OPERATIONS, OUTING AREA 302127</u></b>		
MATERIALS/SUPPLIES	\$690	\$1,000
TOTAL	\$690	\$1,000
<b><u>MAINTENANCE 303100</u></b>		
CONTRACTUAL/SUPPLIES/GROUNDS/EQUIPMENT	\$296,700	\$375,000
TOTAL	\$296,700	\$375,000
<b><u>DEVELOPMENT 304100</u></b>		
MATERIALS/SUPPLIES/EQUIPMENT	\$4,000	\$7,500
TOTAL	\$4,000	\$7,500
<b>GOLF FUND TOTALS</b>	<b>\$1,133,695</b>	<b>\$1,348,500</b>

	<b>GOLF CAPITAL IMPROVEMENT FUND</b>	
	<u>BUDGET</u>	<u>APPROPRIATION</u>
<b><u>OPERATIONS 312100</u></b>		
CONTRACTUAL	\$73,000	\$100,000
TOTAL	\$73,000	\$100,000

**GOLF IMPROVEMENT FUND TOTALS** **\$73,000** **\$100,000**

**POLICE FUND**

	BUDGET	APPROPRIATION
<b><u>ADMINISTRATION 401100</u></b>		
SALARIES/CONTRACTUAL	\$100,000	\$150,000
TOTAL	\$100,000	\$150,000
<b><u>OPERATIONS 402100</u></b>		
MISC/SUPPLIES/CONTRACTUAL	\$0	\$0
TOTAL	\$0	\$0
<b><u>MAINTENANCE 403100</u></b>		
MATERIALS/EQUIPMENT	\$0	\$0
TOTAL	\$0	\$0
<b>POLICE FUND TOTALS</b>	<b>\$100,000</b>	<b>\$150,000</b>

**LIABILITY FUND**

	BUDGET	APPROPRIATION
<b><u>ADMINISTRATION 501100</u></b>		
SALARIES/WAGES	\$0	\$0
TOTAL	\$0	\$0
<b><u>OPERATIONS 502100</u></b>		
CONTRACTUAL/INSURANCE	\$251,800	\$300,000
TOTAL	\$251,800	\$300,000
<b>LIABILITY FUND TOTALS</b>	<b>\$251,800</b>	<b>\$300,000</b>

**AUDIT FUND**

	BUDGET	APPROPRIATION
<b><u>OPERATIONS 602100</u></b>		
CONTRACTUAL	\$26,500	\$30,000
TOTAL	\$26,500	\$30,000
<b>AUDIT FUND TOTALS</b>	<b>\$26,500</b>	<b>\$30,000</b>

**RETIREMENT FUND**

	BUDGET	APPROPRIATION
<b><u>ADMINISTRATION 701100</u></b>		
CONTRACTUAL	\$170,419	\$200,000
TOTAL	\$170,419	\$200,000
<b>RETIREMENT FUND TOTALS</b>	<b>\$170,419</b>	<b>\$200,000</b>

**BOND & INTEREST FUND**

	BUDGET	APPROPRIATION
<b><u>ADMINISTRATION 801100</u></b>		
DEBT RETIREMENT	\$750,000	\$800,000
TOTAL	\$750,000	\$800,000
<b>BOND &amp; INTEREST FUND TOTALS</b>	<b>\$750,000</b>	<b>\$800,000</b>

**CAPITAL IMPROVEMENT FUND**

	BUDGET	APPROPRIATION
<b><u>UNASSIGNED 900000</u></b>		
MISC.	\$0	\$0
CAPITAL IMPROVEMENTS	\$2,312,500	\$2,500,000
TOTAL	<b>\$2,312,500</b>	<b>\$2,500,000</b>
<b>CAPITAL IMPROVEMENT FUND TOTALS</b>	<b>\$2,312,500</b>	<b>\$2,500,000</b>

**SUMMARY OF FUNDS**

	<b>BUDGET</b>	<b>APPROPRIATION</b>
CORPORATE FUND	\$1,145,901	\$1,280,000
PARK DEVELOPMENT FUND	\$0	\$0
RECREATION FUND	\$1,130,801	\$1,339,500
SPECIAL RECREATION FUND	\$163,363	\$198,500
MUSEUM FUND	\$212,031	\$267,000
GOLF FUND	\$1,133,695	\$1,348,500
GOLF CAPITAL IMPROVEMENT FUND	\$73,000	\$100,000
POLICE FUND	\$100,000	\$150,000
LIABILITY FUND	\$251,800	\$300,000
AUDIT FUND	\$26,500	\$30,000
RETIREMENT FUND	\$170,419	\$200,000
BOND & INTEREST FUND	\$750,000	\$800,000
CAPITAL IMPROVEMENT FUND	\$2,312,500	\$2,500,000
<b>TOTAL ALL FUNDS</b>	<b>\$7,470,010</b>	<b>\$8,513,500</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, 2026 and ending March 31, 2027 for the respective purposes set forth.

SECTION 6. All unexpended balances of the appropriations for the fiscal year ended March 31, 2026 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	\$4,129,277
(b) Estimated Cash to be Received, during fiscal year	\$7,338,651
(c) Estimated Expenditures for the fiscal year	\$7,439,059
(d) Estimated Cash on Hand, ending fiscal year	\$4,028,869
(e) Estimated Taxes to be Received, during fiscal year	\$3,149,970

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 effective immediately upon its passage and publication according to law.

Passed this 24th day of March, 2026

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President of the Board of Commissioners  
Freeport Park District

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

Voting:

Commissioner Yartzak \_\_\_\_\_  
 Commissioner Petersen \_\_\_\_\_  
 Commissioner McIlwain \_\_\_\_\_  
 Commissioner Stewart \_\_\_\_\_  
 Commissioner Schwartz \_\_\_\_\_

Approved: Freeport Park District Board Meeting, March 24, 2026, 6:30 p.m., 1122 South Burchard, Freeport, IL

Available for Public Inspection: January 21 - March 24, 2026, Administrative Office, 1122 South Burchard, Freeport, IL

Published: Wednesday, March 11, 2026 The Journal-Standard, Freeport, IL

Public Hearing: Held Tuesday, March 24, 2026 at 6:30 p.m., 1122 South Burchard, Freeport, IL

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Secretary of the Board of Commissioners  
Freeport Park District