Flagg Rochelle
COMMUNITY PARK DISTRICT

AN ORDINANCE ADOPTING THE COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS FOR THE FLAGG-ROCHELLE COMMUNITY PARK DISTRICT, OGLE COUNTY, ILLINOIS FOR THE FISCAL YEAR BEGINNING ON THE FIRST (1st) DAY OF MAY, 2025 AND ENDING ON THE THIRTIETH (30th) DAY OF APRIL, 2026

BE IT ORDAINED by the Board of Park Commissioners (Board) of the Flagg-Rochelle Community Park District (Park District,) Ogle County Illinois:

SECTION I. It is hereby found and determined that:

a) This Board has heretofore caused to be prepared a combined Annual Budget and Appropriation in tentative form, which Ordinance has been conveniently available for public inspection for at least 30 days prior to final action thereon; and

b) A public hearing was held at The REC Center, Rochelle, Illinois on the 21st day of July, 2025 on said Ordinance, notice of said hearing having been given at least one (1) week prior to such hearing by publication in the Rochelle News-Leader, a newspaper published within the Park District; and

c) That all other legal requirements for the adoption of the Annual Budget and Appropriation Ordinance of the Park District for the fiscal year beginning May 1, 2025 and ending April 30, 2026 have heretofore been performed.

SECTION II. The following sums of money, or so much thereof as may be authorized by law for the following objects and purposes, be and the same are hereby budgeted and appropriated for the fiscal year beginning the first (1st) day of May, 2025 and ending on the thirtieth (30th) day of April, 2026:

GENERAL FUND

BEGINNING CASH ON HAND – MAY 1, 2025		$725,833.00
ESTIMATED REVENUE		
Property Taxes	$328,303.00	
Grants/Donations	$1,000.00	
Personal Property Replacement Tax	$114,026.00	
Interest Income	$3,500.00	
Other Income	$5,000.00	
TOTAL ESTIMATED REVENUE	$451,829.00	
TOTAL FUNDS AVAILABLE	$1,177,662.00	
ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
ADMINISTRATIVE DEPARTMENT		
Administration Salaries	$158,000.00	$173,800.00
Administration Wages	$38,000.00	$41,800.00

		Budget		Appropriation
Insurance & Benefits		$8,270.00	$	9,097
Legal Fees & Other Professional Services	$	77,500.00	$	85,250
Printing & Postage	$	6,000.00	$	6,600
Technology Services	$	25,000.00	$	27,500
Travel/Staff Training/Dues	$	8,800.00	$	9,680
Office Supplies & Equipment	$	6,800.00	$	7,480
Other Funding Sources	$	28,200.00	$	31,020
Utilities	$	17,500.00	$	19,250
Telephone	$	3,200.00	$	3,520
Total Administrative Expenses	$	377,270.00	$	414,997
Maintenance Department				
Maintenance Salaries	$	125,000.00	$	137,500
Maintenance Wages	$	69,970.00	$	76,967
Insurance & Benefits	$	21,350.00	$	23,485
Technology Services	$	1,100.00	$	1,210
Contractual Maintenance	$	110,100.00	$	121,110
Equipment & Supplies	$	38,800.00	$	42,680
Travel/Staff Training/Dues	$	1,600.00	$	1,760
Janitorial Services	$	15,500.00	$	17,050
Gas & Oil	$	24,000.00	$	26,400
Utilities	$	20,000.00	$	22,000
Telephone	$	1,000.00	$	1,100
Total Maintenance Expenses	$	428,420.00	$	471,262
General Fund Total Expenses	$	805,690.00	$	886,259

RECREATION FUND

Beginning Cash on Hand – May 1, 2025			$2,282,883.00
Estimated Revenue			
Property Taxes	$	220,000.00	
Interest Income	$	10,000.00	
Other Revenue	$	56,000.00	
Facility Rental Income	$	31,980.00	
Membership Income	$	643,000.00	
Concession Income	$	14,600.00	
Recreation Program Income	$	282,450.00	
Driving Range Income	$	22,000.00	
Spring Lake Pool Income	$	52,850.00	

TOTAL ESTIMATED REVENUE	$	1,332,880.00		
Other Financing Sources				
TOTAL FUNDS AVAILABLE		$3,615,763.00		
ESTIMATED EXPENDITURES		BUDGET		APPROPRIATION
RECREATION DEPARTMENT				
Recreation Salaries		$291,750.00	$	320,925
Recreation Wages	$	209,500.00	$	230,450
Insurance & Benefits	$	85,235.00	$	93,758
Golf Course	$	-	$	-
Printing & Postage	$	5,000.00	$	5,500
Technology Services	$	18,500.00	$	20,350
Advertising		$7,500.00	$	8,250
Office Supplies & Equipment		$38,400.00	$	42,240
Utilities	$	155,000.00	$	170,500
Chemicals	$	5,000.00	$	5,500
Facility Expenses	$	142,650.00	$	156,915
Program Expenses	$	82,600.00	$	90,860
TOTAL RECREATION EXPENSES	$	1,041,135.00	$	1,145,248
DRIVING RANGE				
Driving Range Wages	$	7,000.00	$	7,700
Driving Range Expenses	$	6,700.00	$	7,370
TOTAL DRIVING RANGE EXPENSES	$	13,700.00	$	15,070
SPRING LAKE POOL				
Spring Lake Wages	$	100,130.00	$	110,143
Contractual Maintenance	$	60,000.00	$	66,000
Technology Services	$	1,800.00	$	1,980
Staff Training	$	2,500.00	$	2,750
Program Expenses	$	2,400.00	$	2,640
Maintenance Supplies	$	6,200.00	$	6,820
Office Supplies & Equipment	$	300.00	$	330
Utilities	$	20,000.00	$	22,000
Chemicals	$	14,000.00	$	15,400
TOTAL SPRING LAKE EXPENSES	$	207,330.00	$	228,063
RECREATION FUND TOTAL EXPENSES	$	1,262,165.00	$	1,388,381

AUDIT FUND

BEGINNING CASH ON HAND – MAY 1, 2025 $466.00

ESTIMATED REVENUE		
Property Taxes	$8,000.00	
Interest Income	$60.00	
Transfer In	$5,700.00	
TOTAL ESTIMATED REVENUE	$8,060.00	
TOTAL FUNDS AVAILABLE	$8,526.00	
ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
Audit Fees	$10,510.00	$11,561.00
AUDIT FUND TOTAL EXPENSES	$10,510.00	$11,561.00

INSURANCE FUND

BEGINNING CASH ON HAND – MAY 1, 2024		$0
ESTIMATED REVENUE		
Property Taxes	$30,000.00	
Interest Income	$300.00	
Transfer In	$11,900.00	
TOTAL ESTIMATED REVENUE	$42,200.00	
TOTAL FUNDS AVAILABLE	$42,200.00	
ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
Liability Insurance	$36,000.00	$39,600.00
INSURANCE FUND TOTAL EXPENSES	$36,000.00	$39,600.00

IMRF FUND

BEGINNING CASH ON HAND – MAY 1, 2024		$75,965.00
ESTIMATED REVENUE		
Property Tàxes	$0.00	
Interest Income	$200.00	
TOTAL ESTIMATED REVENUE	$0.00	
TOTAL FUNDS AVAILABLE	$76,165.00	
ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
IMRF	$5,500.00	$6,050.00
IMRF FUND TOTAL EXPENSES	$5,500.00	$6,050.00

SOCIAL SECURITY FUND

BEGINNING CASH ON HAND – MAY 1, 2024		$8,789.00
ESTIMATED REVENUE		

Property Taxes	$50,000.00	
Interest Income	$300.00	
Transfer In	$10,000.00	
TOTAL ESTIMATED REVENUE	$60,300.00	
TOTAL FUNDS AVAILABLE	$69,089.00	

ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
Social Security	56,000	$ 61,600
Medicare	13,000	$ 14,300
SOCIAL SECURITY FUND TOTAL EXPENSES	69,000	$ 75,900

SPECIAL RECREATION FUND

BEGINNING CASH ON HAND – MAY 1, 2024 $139,734.00

ESTIMATED REVENUE		
Property Taxes	$120,005.00	
Interest Income	$750.00	
TOTAL ESTIMATED REVENUE	$120,700.00	
TOTAL FUNDS AVAILABLE	$260,434.00	

ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
ADA Expenses	$ 185,000.00	$ 203,500
SRA Contribution	$ 75,000.00	$ 82,500
SPECIAL RECREATION FUND TOTAL EXPENSES	$ 260,000.00	$ 286,000

LIGHTING & PAVING FUND

BEGINNING CASH ON HAND – MAY 1, 2024 $21,260.00

ESTIMATED REVENUE		
Property Taxes	$18,000	
Interest Income	$100	
TOTAL ESTIMATED REVENUE	$18,100	
TOTAL FUNDS AVAILABLE	$39,360.00	

ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
Lighting	$5,000.00	$5,500.00
Paving	$34,000.00	$37,400.00
LIGHTING & PAVING FUND TOTAL EXPENSES	$39,000.00	$42,900.00

MUSEUM FUND

BEGINNING CASH ON HAND – MAY 1, 2024 $380.00

Estimated Revenue		
Property Taxes	$30,000.00	
Interest Income	$200.00	
Total Estimated Revenue	$30,200.00	
Total Funds Available	$30,580.00	
Estimated Expenditures	**Budget**	**Appropriation**
Museum Expenses	$30,000.00	$33,000.00
Museum Fund Total Expenses	$30,000.00	$33,000.00

DEBT SERVICE FUND

Beginning Cash on Hand – May 1, 2024		$382,091.00
Estimated Revenue		
Property Taxes	$ 1,557,541.00	
Debt Proceeds	$ 558,369.00	
Interest Income	$ 1,775.00	
Total Estimated Revenue	$ 2,117,685.00	
Total Funds Available	$ 2,499,776.00	
Estimated Expenditures	**Budget**	**Appropriation**
Principal	$ 1,598,000	$ 1,757,800
Interest	$ 535,665	$ 589,231
Debt Service Fund Total Expenses	$ 2,133,665.00	$ 2,347,032

CAPITAL IMPROVEMENT FUND

Beginning Cash on Hand – May 1, 2024		$1,386,332.00
Estimated Revenue		
Bond Proceeds	$ 511,881.00	
Interest Income	$ 22,070.00	
Transfers In	$ 611,000.00	
Total Estimated Revenue	$ 1,144,951.00	
Other Financing Sources	-	
Total Funds Available	$ 2,531,283.00	
Estimated Expenditures	**Budget**	**Appropriation**
Park Improvements	$ 2,718,000.00	$ 2,989,800.00
Other Financing Uses	$ -	$ -
Capital Improvement Fund Total Expenses	$ 2,718,000.00	$ 2,989,800.00

COMMUNITY CENTER BOND FUND

Beginning Cash on Hand – May 1, 2024		$247,638.00

ESTIMATED REVENUE		
Bond Proceeds	$	0.00
Interest Income	$	7,000.00
Investment Income	$	130,000.00
TOTAL ESTIMATED REVENUE	$	137,000.00
TOTAL FUNDS AVAILABLE	$	384,638.00

ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
Other Financing Sources	$0.00	$0.00
Cost of Issuance	$0.00	$0.00
Capital/Construction	$300,000.00	$330,000.00
COMMUNITY CENTER BOND FUND TOTAL EXPENSES	$0.00	$0.00

SUMMARY OF PROPOSED BUDGET & APPROPRIATIONS

	BUDGET	APPROPRIATION
GENERAL FUND	$ 805,690	$ 886,259
RECREATION FUND	$ 1,262,165	$ 1,388,388
AUDIT FUND	$ 10,510	$ 11,561
INSURANCE FUND	$ 36,000	$ 39,600
IMRF FUND	$ 5,500	$ 6,050
SOCIAL SECURITY FUND	$ 69,000	$ 75,900
SPECIAL RECREATION FUND	$ 260,000	$ 286,000
LIGHTING & PAVING FUND	$ 39,000	$ 42,900
MUSEUM FUND	$ 30,000	$ 33,000
DEBT SERVICE FUND	$ 2,133,665	$ 2,347,031
CAPITAL IMPROVEMENT FUND	$ 2,738,000	$ 3,011,800
COMMUNITY CENTER BOND FUND	$ 300,000	$ 330,000
GRAND TOTAL	$ 7,689,530	$ 8,458,483

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 May 1, 2025 and ending April 30, 2026 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended April 30, 2026 and prior years are hereby specifically re-appropriated 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 III. The following determinations have been made and are hereby made a part of the aforesaid budget:

a) An estimate of the cash on hand at the beginning of the fiscal year is expected to be $5,271,371.

b) An estimate of the cash expected to be received during the fiscal year from all sources is $4,831,260.
c) An estimate of the expenditures contemplated for the fiscal year is $7,689,530.
d) An estimate of the cash expected to be on hand at the end of the fiscal year is $2,413,101.
e) An estimate of the amount of taxes to be received during the fiscal year is $2,361,849.00.

SECTION IV. The receipts and revenues of the Flagg-Rochelle Community Park District derived from sources other than taxation and not specifically appropriated, and all unexpended balance from the preceding fiscal year not required for the purposes for which they were appropriated and levied, shall constitute the General Fund and shall first be placed to the credit of such fund.

SECTION V. All ordinances or parts of ordinances conflicting with any of the provisions of this ordinance be, and the same are hereby, repealed to the extent of such conflict. If any item or portion thereof of this budget and appropriation ordinance is for any reason held invalid, such decision 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.

Adopted this 21st day of July, 2025 pursuant to a roll call vote as follows:

AYES _____ NAYS _____ ABSENT _____ ABSTAIN _____

Tim Hayden, President
Board of Commissioners
Flagg-Rochelle Community Park District

BT Carmichael, Secretary
Board of Commissioners
Flagg-Rochelle Community Park District

(SEAL)