

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, 2021 AND ENDING ON THE THIRTIETH (30th) DAY OF APRIL, 2022

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 Rochelle City Hall, 420 North Sixth Street, Rochelle, Illinois on the 16th day of August, 2021 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, 2021 and ending April 30, 2022 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, 2021 and ending on the thirtieth (30th) day of April, 2022:

GENERAL FUND

BEGINNING CASH ON HAND – MAY 1, 2021 \$194,438.43

ESTIMATED REVENUE

Property Taxes	\$290,000.00
Personal Property Replacement Tax	\$85,000.00
Interest Income	\$600.00
Other Income	\$1,400.00
TOTAL ESTIMATED REVENUE	\$377,000.00
TOTAL FUNDS AVAILABLE	\$571,438.43

ESTIMATED EXPENDITURES

ADMINISTRATIVE DEPARTMENT

	BUDGET	APPROPRIATION
Administration Salaries	\$28,279.38	\$31,107
Administration Wages	\$29,672.00	\$32,639

	BUDGET	APPROPRIATION
Insurance & Benefits	\$4,952.03	\$5,447
Legal Fees & Other Professional Services	\$26,300.00	\$28,930
Printing & Postage	\$4,800.00	\$5,280
Technology Services	\$18,000.00	\$19,800
Travel/Staff Training/Dues	\$15,500.00	\$17,050
Office Supplies & Equipment	\$5,800.00	\$6,380
Other Funding Sources	\$0.00	\$0
Utilities	\$6,000.00	\$6,600
Telephone	\$1,200.00	\$1,320
TOTAL ADMINISTRATIVE EXPENSES	\$140,503.41	\$154,554
 MAINTENANCE DEPARTMENT		
Maintenance Salaries	\$50,969.66	\$56,067
Maintenance Wages	\$29,259.00	\$32,185
Insurance & Benefits	\$16,668.90	\$18,336
Technology Services	\$1,068.00	\$1,175
Contractual Maintenance	\$42,500.00	\$46,750
Equipment & Supplies	\$19,150.00	\$21,065
Travel/Staff Training/Dues	\$2,500.00	\$2,750
 Janitorial Services	 \$13,500.00	 \$14,850
Gas & Oil	\$14,000.00	15,400
Utilities	\$7,500.00	\$8,250
Telephone	\$600.00	\$660
 TOTAL MAINTENANCE EXPENSES	 \$197,715.56	 \$217,487
 GENERAL FUND TOTAL EXPENSES	 \$338,218.97	 \$372,041
 <u>RECREATION FUND</u>		
BEGINNING CASH ON HAND – MAY 1, 2021		\$442,626.39
 ESTIMATED REVENUE		
Property Taxes	\$210,000.00	
Interest Income	\$600.00	
Other Revenue	\$125,100.00	
Facility Rental Income	\$66,110.00	
Membership Income	\$641,721.00	
Concession Income	\$12,000.00	
Recreation Program Income	\$119,925.00	
Driving Range Income	\$10,000.00	
Spring Lake Pool Income	\$52,886.00	
TOTAL ESTIMATED REVENUE	\$1,238,342.00	
Other Financing Sources	\$0.00	
TOTAL FUNDS AVAILABLE	\$1,680,968.39	

ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
RECREATION DEPARTMENT		
Recreation Salaries	\$199,395.10	\$219,335
Recreation Wages	\$211,943.00	\$233,137
Insurance & Benefits	\$61,078.03	\$67,186
Golf Course	\$50,000.00	\$55,000
Printing & Postage	\$3,500.00	\$3,850
Technology Services	\$36,100.00	\$39,710
Advertising	\$6,400.00	\$7,040
Office Supplies & Equipment	\$8,000.00	\$8,800
Utilities	\$54,000.00	\$59,400
Chemicals	\$7,500.00	\$8,250
Facility Expenses	\$37,350.00	\$41,085
Program Expenses	\$52,550.00	\$57,805
TOTAL RECREATION EXPENSES	\$727,816.13	\$800,598
DRIVING RANGE		
Driving Range Wages	\$7,000.00	\$7,700
Driving Range Expenses	\$2,000.00	\$2,200
TOTAL DRIVING RANGE EXPENSES	\$9,000.00	\$9,900
SPRING LAKE POOL		
Spring Lake Wages	\$66,807.00	\$73,488
Contractual Maintenance	\$7,050.00	\$7,755
Technology Services	\$2,600.00	\$2,860
Staff Training	\$1,600.00	\$1,760
Program Expenses	\$5,920.00	\$6,512
Maintenance Supplies	\$3,000.00	\$3,300
Office Supplies & Equipment	\$600.00	\$660
Utilities	\$22,000.00	\$24,200
Chemicals	\$16,000.00	\$17,600
TOTAL SPRING LAKE EXPENSES	\$125,577.00	\$138,135
RECREATION FUND TOTAL EXPENSES	\$862,393.13	\$948,632
<u>AUDIT FUND</u>		
BEGINNING CASH ON HAND – MAY 1, 2021		\$5,582.34
ESTIMATED REVENUE		
Property Taxes	\$9,000.00	
Interest Income	\$15.00	
TOTAL ESTIMATED REVENUE	\$9,015.00	
TOTAL FUNDS AVAILABLE	\$14,597.34	

ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
Audit Fees	\$8,750.00	\$9,625
AUDIT FUND TOTAL EXPENSES	\$8,750.00	\$9,625

INSURANCE FUND

BEGINNING CASH ON HAND – MAY 1, 2021		\$81,743.39
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ESTIMATED REVENUE	BUDGET	APPROPRIATION
Property Taxes	\$15,000.00	
Interest Income	\$300.00	
TOTAL ESTIMATED REVENUE	\$15,300.00	
TOTAL FUNDS AVAILABLE	\$97,043.39	

ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
Liability Insurance	\$34,000.00	\$37,400
INSURANCE FUND TOTAL EXPENSES	\$34,000.00	\$37,400

IMRF FUND

BEGINNING CASH ON HAND – MAY 1, 2021		\$89,729.64
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ESTIMATED REVENUE	BUDGET	APPROPRIATION
Property Taxes	\$3,000.00	
Interest Income	\$200.00	
TOTAL ESTIMATED REVENUE	\$3,200.00	
TOTAL FUNDS AVAILABLE	\$92,929.64	

ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
IMRF	\$28,425.00	\$31,268
IMRF FUND TOTAL EXPENSES	\$28,425.00	\$31,268

SOCIAL SECURITY FUND

BEGINNING CASH ON HAND – MAY 1, 2021		\$26,318.26
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ESTIMATED REVENUE	BUDGET	APPROPRIATION
Property Taxes	\$45,000.00	
Interest Income	\$80.00	
TOTAL ESTIMATED REVENUE	\$45,080.00	
TOTAL FUNDS AVAILABLE	\$71,398.26	

ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
Social Security	\$45,089.00	\$49,597
Medicare	\$10,545.00	\$11,599
SOCIAL SECURITY FUND TOTAL EXPENSES	\$55,634.00	\$61,197

SPECIAL RECREATION FUND

BEGINNING CASH ON HAND – MAY 1, 2021 \$54,583.40

ESTIMATED REVENUE

Property Taxes	\$117,000.00
Interest Income	\$125.00
TOTAL ESTIMATED REVENUE	\$117,125.00
TOTAL FUNDS AVAILABLE	\$171,708.40

ESTIMATED EXPENDITURES

	BUDGET	APPROPRIATION
ADA Expenses	\$58,000.00	\$63,800
SRA Contribution	\$58,622.00	\$64,484

SPECIAL RECREATION FUND TOTAL EXPENSES \$116,622.00 \$128,284

LIGHTING & PAVING FUND

BEGINNING CASH ON HAND – MAY 1, 2021 \$55,477.55

ESTIMATED REVENUE

Property Taxes	\$6,000.00
Interest Income	\$100.00
TOTAL ESTIMATED REVENUE	\$6,100.00
TOTAL FUNDS AVAILABLE	\$61,577.55

ESTIMATED EXPENDITURES

	BUDGET	APPROPRIATION
Lighting	\$10,000.00	\$11,000
Paving	\$14,385.00	\$15,824

LIGHTING & PAVING FUND TOTAL EXPENSES \$24,385.00 \$26,824

MUSEUM FUND

BEGINNING CASH ON HAND – MAY 1, 2021 \$6,467.57

ESTIMATED REVENUE

Property Taxes	\$30,000.00
Interest Income	\$40.00
TOTAL ESTIMATED REVENUE	\$30,040.00
TOTAL FUNDS AVAILABLE	\$36,507.57

ESTIMATED EXPENDITURES

	BUDGET	APPROPRIATION
Museum Expenses	\$28,560.00	\$31,416

MUSEUM FUND TOTAL EXPENSES \$28,560.00 \$31,416

DEBT SERVICE FUND

BEGINNING CASH ON HAND – MAY 1, 2021	(\$434,861.21)
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ESTIMATED REVENUE

Property Taxes	\$1,512,049.00
Interest Income	\$30.00
TOTAL ESTIMATED REVENUE	\$1,512,079.00
TOTAL FUNDS AVAILABLE	\$1,077,217.79

ESTIMATED EXPENDITURES

	BUDGET	APPROPRIATION
Principal	\$1,512,049.00	\$1,512,049
Interest	\$0.00	\$0

DEBT SERVICE FUND TOTAL EXPENSES	\$1,512,049.00	\$1,512,049
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CAPITAL IMPROVEMENT FUND

BEGINNING CASH ON HAND – MAY 1, 2021	\$965,722.34
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ESTIMATED REVENUE

Bond Proceeds	\$800,000.00
Interest Income	\$1,200.00
Grant Proceeds	\$155,300.00
TOTAL ESTIMATED REVENUE	\$956,500.00
OTHER FINANCING SOURCES	\$0.00
TOTAL FUNDS AVAILABLE	\$1,922,222.34

ESTIMATED EXPENDITURES

	BUDGET	APPROPRIATION
Park Improvements	\$1,640,525.87	\$1,640,526
Other Financing Uses	\$281,696.47	\$281,696

CAPITAL IMPROVEMENT FUND TOTAL EXPENSES	\$1,922,222.34	\$1,922,222
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COMMUNITY CENTER BOND FUND

BEGINNING CASH ON HAND – MAY 1, 2021	
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ESTIMATED REVENUE

Bond Proceeds	\$0.00
Interest Income	\$0.00
TOTAL ESTIMATED REVENUE	\$0.00
TOTAL FUNDS AVAILABLE	\$0.00

ESTIMATED EXPENDITURES

	BUDGET	APPROPRIATION
Other Financing Sources	\$0.00	\$0
Cost of Issuance	\$0.00	\$0

Construction	\$100,000	\$110,000
COMMUNITY CENTER BOND FUND TOTAL EXPENSES	\$100,000	\$110,000

SUMMARY OF PROPOSED BUDGET & APPROPRIATIONS

	BUDGET	APPROPRIATION
GENERAL FUND	\$338,219	\$372,041
RECREATION FUND	\$862,393	\$948,632
AUDIT FUND	\$8,750	\$9,625
INSURANCE FUND	\$34,000	\$37,400
IMRF FUND	\$28,425	\$31,268
SOCIAL SECURITY FUND	\$55,634	\$61,197
SPECIAL RECREATION FUND	\$116,622	\$128,284
LIGHTING & PAVING FUND	\$24,385	\$26,824
MUSEUM FUND	\$28,560	\$31,416
DEBT SERVICE FUND	\$1,547,301	\$1,547,301
CAPITAL IMPROVEMENT FUND	\$1,922,222	\$1,922,222
COMMUNITY CENTER BOND FUND	\$100,000	\$100,000
GRAND TOTAL	\$5,066,511	\$5,216,210

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, 2021 and ending April 30, 2022 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended April 30, 2021 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 \$1,487,828.10.
- b) An estimate of the cash expected to be received during the fiscal year from all sources is \$4,309,781.00.
- c) An estimate of the expenditures contemplated for the fiscal year is \$5,066,511.45.
- d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$584,653.18.
- e) An estimate of the amount of taxes to be received during the fiscal year is \$2,237,049.00.

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

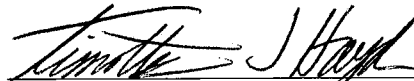
appropriated and levied, shall constitute the General Fund and shall first be placed to the credit of such fund.

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 16th day of August, 2021 pursuant to a roll call vote as follows:

AYES 6 NAYS 0 ABSENT 1 ABSTAIN 0



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



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

(SEAL)