



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 (1<sup>st</sup>) DAY OF MAY, 2022 AND ENDING ON THE THIRTIETH (30<sup>th</sup>) DAY OF APRIL, 2023

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 Flagg-Rochelle Community Park District REC Center, 802 Jones Road, Rochelle, Illinois on the 18<sup>th</sup> day of July, 2022 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, 2022 and ending April 30, 2023 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 (1<sup>st</sup>) day of May, 2022 and ending on the thirtieth (30<sup>th</sup>) day of April, 2023:

**GENERAL FUND**

BEGINNING CASH ON HAND – MAY 1, 2022 \$357,994.38

ESTIMATED REVENUE

Property Taxes	\$299,000.00
Personal Property Replacement Tax	\$174,000.00
Interest Income	\$500.00
Other Income	\$4,000.00
TOTAL ESTIMATED REVENUE	\$477,500.00
TOTAL FUNDS AVAILABLE	\$835,494.38

ESTIMATED EXPENDITURES

ADMINISTRATIVE DEPARTMENT

	BUDGET	APPROPRIATION
Administration Salaries	\$71,257.34	\$78,383
Administration Wages	\$15,200.00	\$16,720

	BUDGET	APPROPRIATION
Insurance & Benefits	\$19,922.73	\$21,915
Legal Fees & Other Professional Services	\$24,200.00	\$26,620
Printing & Postage	\$3,900.00	\$4,290
Technology Services	\$24,000.00	\$26,400
Travel/Staff Training/Dues	\$11,500.00	\$12,650
Office Supplies & Equipment	\$6,300.00	\$6,930
Other Funding Sources	\$0.00	\$0
Utilities	\$9,000.00	\$9,900
Telephone	\$2,500.00	\$2,750
TOTAL ADMINISTRATIVE EXPENSES	\$187,780.07	\$206,558
MAINTENANCE DEPARTMENT		
Maintenance Salaries	\$80,544.64	\$88,599
Maintenance Wages	\$35,564.00	\$39,120
Insurance & Benefits	\$40,633.18	\$44,696
Technology Services	\$1,600.00	\$1,760
Contractual Maintenance	\$49,750.00	\$54,725
Equipment & Supplies	\$14,500.00	\$15,950
Travel/Staff Training/Dues	\$2,200.00	\$2,420
Janitorial Services	\$14,000.00	\$15,400
Gas & Oil	\$15,000.00	\$16,500
Utilities	\$15,000.00	\$16,500
Telephone	\$600.00	\$660
TOTAL MAINTENANCE EXPENSES	\$269,391.82	\$296,331
GENERAL FUND TOTAL EXPENSES	\$457,171.89	\$502,889
<b><u>RECREATION FUND</u></b>		
BEGINNING CASH ON HAND – MAY 1, 2022		\$1,031,514.66
ESTIMATED REVENUE		
Property Taxes	\$224,990.00	
Interest Income	\$600.00	
Other Revenue	\$74,000.00	
Facility Rental Income	\$96,350.00	
Membership Income	\$656,519.00	
Concession Income	\$18,000.00	
Recreation Program Income	\$165,780.00	
Driving Range Income	\$12,000.00	
Spring Lake Pool Income	\$51,510.00	
TOTAL ESTIMATED REVENUE	\$1,298,249.00	
Other Financing Sources	\$0.00	

TOTAL FUNDS AVAILABLE	\$2,331,263.66	
ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
RECREATION DEPARTMENT		
Recreation Salaries	\$212,598.92	\$233,859
Recreation Wages	\$269,300.00	\$296,230
Insurance & Benefits	\$69,320.31	\$76,252
Golf Course	\$0.00	\$0
Printing & Postage	\$3,500.00	\$3,850
Technology Services	\$47,240.00	\$51,964
Advertising	\$7,200.00	\$7,920
Office Supplies & Equipment	\$11,750.00	\$12,925
Utilities	\$104,000.00	\$114,400
Chemicals	\$3,500.00	\$3,850
Facility Expenses	\$123,447.00	\$135,792
Program Expenses	\$54,450.00	\$59,895
TOTAL RECREATION EXPENSES	\$906,306.23	\$996,937
DRIVING RANGE		
Driving Range Wages	\$7,000.00	\$7,700
Driving Range Expenses	\$3,700.00	\$4,070
TOTAL DRIVING RANGE EXPENSES	\$10,700.00	\$11,770
SPRING LAKE POOL		
Spring Lake Wages	\$65,328.00	\$71,861
Contractual Maintenance	\$12,500.00	\$13,750
Technology Services	\$2,570.00	\$2,827
Staff Training	\$2,000.00	\$2,200
Program Expenses	\$4,700.00	\$5,170
Maintenance Supplies	\$4,800.00	\$5,280
Office Supplies & Equipment	\$2,900.00	\$3,190
Utilities	\$23,000.00	\$25,300
Chemicals	\$13,000.00	\$14,300
TOTAL SPRING LAKE EXPENSES	\$130,798.00	\$143,878
RECREATION FUND TOTAL EXPENSES	\$1,047,804.23	\$1,152,585
<b><u>AUDIT FUND</u></b>		
BEGINNING CASH ON HAND – MAY 1, 2022		\$5,965.65
ESTIMATED REVENUE		
Property Taxes	\$8,500.00	
Interest Income	\$15.00	

TOTAL ESTIMATED REVENUE	\$8,515.00	
TOTAL FUNDS AVAILABLE	\$14,480.65	
ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
Audit Fees	\$7,650.00	\$8,415
AUDIT FUND TOTAL EXPENSES	\$7,650.00	\$8,415
<b><u>INSURANCE FUND</u></b>		
BEGINNING CASH ON HAND – MAY 1, 2022		\$47,777.30
ESTIMATED REVENUE		
Property Taxes	\$1,500.00	
Interest Income	\$60.00	
TOTAL ESTIMATED REVENUE	\$1,560.00	
TOTAL FUNDS AVAILABLE	\$49,337.30	
ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
Liability Insurance	\$33,171.00	\$36,488
INSURANCE FUND TOTAL EXPENSES	\$33,171.00	\$36,488
<b><u>IMRF FUND</u></b>		
BEGINNING CASH ON HAND – MAY 1, 2022		\$88,537.43
ESTIMATED REVENUE		
Property Taxes	\$1,500.00	
Interest Income	\$20.00	
TOTAL ESTIMATED REVENUE	\$1,520.00	
TOTAL FUNDS AVAILABLE	\$90,057.43	
ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
IMRF	\$6,216.00	\$6,838
IMRF FUND TOTAL EXPENSES	\$6,216.00	\$6,838
<b><u>SOCIAL SECURITY FUND</u></b>		
BEGINNING CASH ON HAND – MAY 1, 2022		\$18,028.21
ESTIMATED REVENUE		
Property Taxes	\$30,000.00	
Interest Income	\$40.00	
Transfers In	\$12,940.00	
TOTAL ESTIMATED REVENUE	\$45,080.00	
TOTAL FUNDS AVAILABLE	\$61,007.76	
ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
Social Security	\$49,444.00	\$54,388

Medicare	\$11,563.00	\$12,720
SOCIAL SECURITY FUND TOTAL EXPENSES	\$61,007.00	\$67,108

**SPECIAL RECREATION FUND**

BEGINNING CASH ON HAND – MAY 1, 2022		\$79,213.46
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ESTIMATED REVENUE

Property Taxes	\$119,995.00
Interest Income	\$100.00
TOTAL ESTIMATED REVENUE	\$120,095.00
TOTAL FUNDS AVAILABLE	\$199,308.46

ESTIMATED EXPENDITURES

	BUDGET	APPROPRIATION
ADA Expenses	\$59,000.00	\$64,900
SRA Contribution	\$59,997.50	\$65,997

SPECIAL RECREATION FUND TOTAL EXPENSES	\$118,997.50	\$130,897
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**LIGHTING & PAVING FUND**

BEGINNING CASH ON HAND – MAY 1, 2022		\$53,185.05
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ESTIMATED REVENUE

Property Taxes	\$1,500.00
Interest Income	\$20.00
TOTAL ESTIMATED REVENUE	\$1,520.00
TOTAL FUNDS AVAILABLE	\$54,705.05

ESTIMATED EXPENDITURES

	BUDGET	APPROPRIATION
Lighting	\$1,500.00	\$1,650
Paving	\$14,800.00	\$16,280

LIGHTING & PAVING FUND TOTAL EXPENSES	\$16,300.00	\$17,930
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**MUSEUM FUND**

BEGINNING CASH ON HAND – MAY 1, 2022		\$5,167.40
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ESTIMATED REVENUE

Property Taxes	\$30,000.00
Interest Income	\$40.00
TOTAL ESTIMATED REVENUE	\$30,040.00
TOTAL FUNDS AVAILABLE	\$35,207.40

ESTIMATED EXPENDITURES

	BUDGET	APPROPRIATION
Museum Expenses	\$30,000.00	\$33,000

MUSEUM FUND TOTAL EXPENSES	\$30,000.00	\$33,000
<b><u>DEBT SERVICE FUND</u></b>		
BEGINNING CASH ON HAND – MAY 1, 2022		\$(721,077.01)
ESTIMATED REVENUE		
Property Taxes	\$1,588,996.00	
Interest Income	\$500.00	
TOTAL ESTIMATED REVENUE	\$1,589,496.00	
TOTAL FUNDS AVAILABLE	\$868,418.99	
ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
Principal	\$850,000.00	\$850,000.00
Interest	\$730,615.00	\$730,615.00
DEBT SERVICE FUND TOTAL EXPENSES	\$1,580,615.00	\$1,580,615.00
<b><u>CAPITAL IMPROVEMENT FUND</u></b>		
BEGINNING CASH ON HAND – MAY 1, 2022		\$898,475.34
ESTIMATED REVENUE		
Bond Proceeds	\$850,000.00	
Interest Income	\$2,000.00	
Grant Proceeds	\$150,000.00	
TOTAL ESTIMATED REVENUE	\$1,002,000.00	
OTHER FINANCING SOURCES	\$0.00	
TOTAL FUNDS AVAILABLE	\$1,900,475.34	
ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
Park Improvements	\$1,644,544.95	\$1,644,544.95
Other Financing Uses	\$255,930.77	\$255,930.77
CAPITAL IMPROVEMENT FUND TOTAL EXPENSES	\$1,900,475.34	\$1,900,475.34
<b><u>COMMUNITY CENTER BOND FUND</u></b>		
BEGINNING CASH ON HAND – MAY 1, 2022		\$146,752.36
ESTIMATED REVENUE		
Bond Proceeds	\$0.00	
Interest Income	\$2,400.00	
TOTAL ESTIMATED REVENUE	\$2,400.00	
TOTAL FUNDS AVAILABLE	\$149,152.36	
ESTIMATED EXPENDITURES	BUDGET	APPROPRIATION
Other Financing Sources	\$0.00	\$0

Cost of Issuance	\$0.00	\$0
Construction	\$149,152.36	\$149.152
<b>COMMUNITY CENTER BOND FUND TOTAL EXPENSES</b>	<b>\$149,152.36</b>	<b>\$149.152</b>

**SUMMARY OF PROPOSED BUDGET & APPROPRIATIONS**

	BUDGET	APPROPRIATION
GENERAL FUND	\$457,172	\$502,889
RECREATION FUND	\$1,047,804	\$1,152,585
AUDIT FUND	\$7,650	\$8,415
INSURANCE FUND	\$33,171	\$36,488
IMRF FUND	\$6,216	\$6,838
SOCIAL SECURITY FUND	\$61,007	\$67,108
SPECIAL RECREATION FUND	\$118,998	\$130,897
LIGHTING & PAVING FUND	\$16,300	\$17,930
MUSEUM FUND	\$30,000	\$33,000
DEBT SERVICE FUND	\$1,580,615	\$1,580,615
CAPITAL IMPROVEMENT FUND	\$1,900,476	\$1,900,476
COMMUNITY CENTER BOND FUND	\$149,152	\$149,152
<b>GRAND TOTAL</b>	<b>\$5,408,561</b>	<b>\$5,586,393</b>

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, 2022 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 \$2,011,534.23.
- b) An estimate of the cash expected to be received during the fiscal year from all sources is \$4,577,374.55.
- c) An estimate of the expenditures contemplated for the fiscal year is \$5,408,561.40.
- d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$928,416.61.
- e) An estimate of the amount of taxes to be received during the fiscal year is \$2,305,981.00.

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 18<sup>th</sup> day of July, 2022 pursuant to a roll call vote as follows:

AYES 7      NAYS 0      ABSENT 0      ABSTAIN 0



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



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

(SEAL)