

ORDINANCE NO.362

BUDGET AND APPROPRIATION ORDINANCE

AN ORDINANCE ADOPTING THE COMBINED ANNUAL
BUDGET AND APPROPRIATION OF FUNDS
FOR THE LINCOLN PARK DISTRICT, LOGAN COUNTY, ILLINOIS
FOR THE FISCAL YEAR BEGINNING ON THE FIRST (1ST) DAY OF JANUARY 2025
AND ENDING ON THE THIRTYFIRST (31ST) DAY OF DECEMBER 2025

BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS ("BOARD") OF
THE LINCOLN PARK DISTRICT ("PARK DISTRICT"), LOGAN COUNTY, ILLINOIS:

SECTION 1. It is hereby found and determined that:

- (a) This Board has heretofore caused to be prepared an amended 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 Lincoln Park District, Lincoln, Illinois on the 11th day of December, 2024 on said Ordinance, notice of said hearing having been given at least one (1) week prior to such a hearing by publication in the Courier, and newspaper published within the Park District; and
- © That all other legal requiremntes for the adoption of the Annual Budget and Appropriation Ordinance of the Park Distrct for the fiscal year beginning January 1, 2025 and ending December 31, 2025 have heretofore been performed.

SECTION 2. 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 January, 2025 and ending on the thirty-first (31st) day of December, 2025.

I - GENERAL FUND

INCOME:

Cash on Hand	250,000.00
Property Tax Anticipated	150,380.00
State Replacement Tax Estimated	100,000.00
Mobile Home Tax Estimated	0.00
Building Rental Income	10,000.00
Interest on Savings	150.00
Miscellaneous	250.00
TOTAL FUNDS AVAILABLE	\$510,780.00

EXPENDITURES:

1. Administrative and General

	BUDGET	APPROPRIATED
Salary, Director	23,800.00	25,700.00
Salary, Operations Supervisor	25,000.00	27,000.00
Salary, Business Manager	48,000.00	49,000.00
Health Insurance	60,000.00	62,000.00
Publications	150.00	200.00
Office Supplies	2,500.00	2,750.00
Postage	350.00	400.00
Meeting Expenses	1,750.00	2,000.00
Travel, Convention & Lodging	1,500.00	2,000.00
Legal Fees	3,500.00	5,000.00
Online Bookkeeping Fees	4,000.00	4,500.00
Contractual Copier	3,750.00	4,000.00
Online Fees	4,000.00	4,500.00
Membership Dues	3,000.00	3,500.00
Water Service	1,000.00	1,100.00
Miscellaneous	800.00	1,000.00
Administrative and General Total	183,100.00	194,650.00

2. Parks

Park Maintenance Wages	47,000.00	48,000.00
Port-a-Pots, Memorial Park	3,800.00	4,100.00
Port-a-Pots, Echange Club Park	1,125.00	1,250.00
Port-a-Pots, Lehn & Fink Park	1,125.00	1,250.00
Parks Total	53,050.00	54,600.00

3. Building Repairs and Maintenance

Custodian Wages	33,000.00	34,000.00
Electrical	10,000.00	12,000.00
Trash	5,750.00	6,750.00
Building Repairs and Maintenance Total	48,750.00	52,750.00

GENERAL FUND TOTAL: \$284,900.00

\$302,000.00

II. ILLINOIS MUNICIPAL RETIREMENT FUND

INCOME:

Cash on Hand	15,000.00
Property Tax Anticipated	35,000.00
State Replacement Tax Anticipated	4,145.00
TOTAL FUNDS AVAILABLE	\$54,145.00

EXPENDITURES

	<u>BUDGET</u>	<u>APPROPRIATED</u>
IMRF	36,000.00	42,000.00
IMRF Total	36,000.00	42,000.00

IMRF FUND TOTAL: \$36,000.00 \$42,000.00

III. LIABILITY FUND

INCOME:

Cash on Hand	120,000.00
Property Tax Anticipated	90,000.00
TOTAL FUNDS AVAILABLE	\$210,000.00

EXPENDITURES

	<u>BUDGET</u>	<u>APPROPRIATED</u>
Liability Insurance	85,000.00	91,000.00
Unemployment Insurance	11,000.00	13,000.00
Liability Fund Total	96,000.00	104,000.00

LIABILITY FUND TOTAL \$96,000.00 \$104,000.00

IV. AUDIT REPORT

INCOME:

Cash on Hand	11,500.00
Property Tax Anticipated	9,000.00
TOTAL FUNDS AVAILABLE	\$20,500.00

EXPENDITURES

	<u>BUDGET</u>	<u>APPROPRIATED</u>
Audit Report	12,000.00	12,500.00
Audit Total	12,000.00	12,500.00

AUDIT FUND TOTAL \$12,000.00 \$12,500.00

V. PAVING AND LIGHTING FUND

INCOME:

Cash on Hand		3,109.00
Property Tax Anticipated		7,000.00
TOTAL FUNDS AVAILABLE		<u>\$10,109.00</u>

EXPENDITURES

	<u>BUDGET</u>	<u>APPROPRIATED</u>
Installation of Lights and Road Repairs	7,000.00	7,500.00
Paving and Lighting Fund Total	<u>\$7,000.00</u>	<u>\$7,500.00</u>

PAVING AND LIGHTING FUND TOTAL	\$7,000.00	\$7,500.00
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VI. POLICE FUND

INCOME:

Cash on Hand		5,000.00
Property Tax Anticipated		11,508.00
TOTAL FUNDS AVAILABLE		<u>\$16,508.00</u>

EXPENDITURES

	<u>BUDGET</u>	<u>APPROPRIATED</u>
Wages	6,000.00	6,500.00
Security System	5,500.00	6,500.00
Police Fund Total	<u>\$11,500.00</u>	<u>\$13,000.00</u>

POLICE FUND TOTAL	\$11,500.00	\$13,000.00
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VII. SOCIAL SECURITY FUND

INCOME:

Cash on Hand		
Property Tax Anticipated		32,200.00
TOTAL FUNDS AVAILABLE		<u>\$32,200.00</u>

SOCIAL SECURITY FUND TOTAL		\$32,200.00
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VIII. RECREATION FUND

INCOME:

Cash on Hand	50,000.00
Property Tax Anticipated	184,477.00
Activity Fees Anticipated	130,000.00
Tournaments	2,000.00
Vending	1,000.00
Concessions	25,000.00
Miscellaneous	5,000.00
TOTAL FUNDS AVAILABLE	\$397,477.00

EXPENDITURES

BUDGET

APPROPRIATED

1. Administrative and General

Salary, Director	9,000.00	10,000.00
Salary, Program Coordinator	38,000.00	40,000.00
Wages, Property and Maintenance	19,000.00	20,000.00
Wages, Administrative Assistant	34,000.00	35,000.00
Staff Award Program	1,900.00	2,500.00
Publications	250.00	400.00
Office Supplies	2,500.00	3,000.00
Advertising	1,000.00	1,250.00
Postage	300.00	350.00
Online Fees	6,000.00	7,000.00
Miscellaneous	250.00	300.00
Administrative and General Totals	112,200.00	119,800.00

2. Maintenance

Wages, Custodian	6,750.00	7,450.00
Maintenance Total	6,750.00	7,450.00

3. Aquatic Center

Wages, Lifeguards	72,000.00	78,000.00
Wages, Maintenance	1,250.00	1,500.00
Wages, Admissions	11,000.00	12,000.00
Office Supplies	200.00	250.00
Miscellaneous Supplies	500.00	750.00
Staff Training	1,500.00	1,750.00
Concessions Product	8,000.00	10,000.00
Concessions Supplies	500.00	625.00
Aquatic Center Total	94,950.00	104,875.00

6. Officials

Wages	5,000.00	6,000.00
Officials Total	5,000.00	6,000.00

7. Miscellaneous Programs

Instructor Wages	15,000.00	16,500.00
Supplies/Expenses	10,000.00	11,000.00
Miscellaneous Programs Total	25,000.00	27,500.00

8. Special Events

Fireworks	16,000.00	17,000.00
Supplies, Etc.	1,000.00	1,250.00
Special Events Total	17,000.00	18,250.00

9. Concessions

Wages, Manager	4,500.00	5,000.00
Wages, Attendants	19,000.00	20,000.00
Product	7,000.00	8,000.00
Supplies	500.00	625.00
Concessions Total	31,000.00	33,625.00

RECREATION FUND TOTAL	\$291,900.00	\$317,500.00
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IX. RECREATION AND COMMUNITY CENTER FUNDINCOME:

Cash on Hand	50,000.00
Property Tax Anticipated	139,200.00
Activity/Daily/Membership Fees Anticipated	165,000.00
ProShop Merchandise	4,000.00
Miscellaneous	17,500.00
TOTAL FUNDS AVAILABLE	\$375,700.00

EXPENDITURESBUDGETAPPROPRIATED**1. Administrative and General**

Salary, Director	29,290.00	31,000.00
Salary, Operations Supervisor	24,500.00	25,500.00
Wages, Sports Center Desk Attendants	110,000.00	113,000.00
Wages, Sports Center Instructors	22,000.00	25,000.00
Wages, Fitness Manager	49,750.00	50,000.00
Wages, Personal Trainer	4,000.00	4,500.00
Office Supplies	500.00	750.00
Miscellaneous Supplies/Licensing fees	1,500.00	1,750.00
Clothing Allowance	750.00	1,000.00
Marketing/Promotions/Media	3,000.00	4,000.00
Entertainment	4,000.00	4,250.00
Administrative and General Total	249,290.00	260,750.00

2. Repairs and Maintenance

Wages, Sports Center Maintenance	41,500.00	42,500.00
Rug/Towel Service	150.00	200.00
Utilities: Gas	15,000.00	16,000.00
Utilities: Electric	20,000.00	22,000.00
Trash	2,000.00	3,000.00
Sewage	1,000.00	2,000.00
Miscellaneous Activities	600.00	817.00
Repairs and Maintenance Total	80,250.00	86,517.00

3. Pro Shop

Merchandise/Inventory	5,000.00	5,500.00
Supplies	100.00	150.00
Pro Shop Total	5,100.00	5,650.00

REC AND COMM. CENTER FUND TOTAL	\$334,640.00	\$352,917.00
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SUMMARY OF FUNDS

I. GENERAL FUND	\$284,900.00
II. IMRF FUND	\$36,000.00
III. LIABILITY FUND	\$96,000.00
IV. AUDIT FUND	\$12,000.00
V. PAVING AND LIGHTING FUND	\$7,000.00
VI. POLICE FUND	\$11,500.00
VII. SOCIAL SECURITY FUND	\$32,200.00
VIII. RECREATION FUND	\$291,900.00
IX. RECREATION AND COMMUNITY CENTER FUND	\$334,640.00
GRAND TOTAL	\$1,106,140.00

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 January 1, 2025 and ending December 31, 2025 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended December 31, 2024 and prior years are hereby re-appropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of the other items provided in this appropriation ordinance, in making this appropriation in accordance with applicable law.

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 first be placed to the credit of such fund.

SECTION 3. 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 **\$504,609.00.**
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is **\$1,122,810.00.**
- (c) An estimate of the expenditures contemplated for the fiscal year is **\$1,106,140.00.**
- (d) An estimate of the the cash expected to be on hand at the end of the fiscal year is **\$521,279.00.**
- (e) An estimate of the amount of taxes to be received during the fiscal year is **\$658,765.00.**

SECTION 4. The receipts and revenues of the Lincoln Park District derived from sources other than taxation and not specifically appropriated, and all unexpended balances 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 5. 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 a decision shall not affect the validity of the remaining portion of such items or the remaining portion of this ordinance.

SECTION 6. This ordinance shall be in full force and effect immediately upon its passage.

PASSED this 11th day of December, 2024

AYES: _____
NAYS: _____

ABSENT: _____
ABSTAIN: _____

LINCOLN PARK DISTRICT

[SEAL]

By: _____
Board President

ATTEST:

Board Secretary

CAPITAL IMPROVEMENT FUND
2025 BUDGET

INCOME:

Cash on Hand	\$390,000.00
Certificate of Deposit	\$265,000.00
Property Tax Anticipated	\$800,000.00
G.O. Bond Proceeds (Limited)	\$650,000.00
G.O. Bond Proceeds (Taxable)	\$150,000.00
Interest	\$25,000.00
TOTAL FUNDS AVAILABLE	\$2,280,000.00

EXPENDITURES

1. Project Allocations

Facility/Parks/Grounds Improvement Projects	\$500,000.00
Aquatic Center	\$30,000.00
Miscellaneous	\$30,000.00
Project Allocations Total	\$560,000.00

2. Annual Allocations

Cardio Equipment	\$10,000.00
Weight/Fitness Equipment	\$10,000.00
Miscellaneous Equipment	\$5,000.00
Office Equipment	\$5,000.00
Building Improvements	\$10,000.00
Aquatic Center	\$5,000.00
Equipment Leases	\$10,000.00
Professional Services	\$5,000.00
Sports Center Improvements	\$10,000.00
Play Equipment	\$10,000.00
Alarm/Security	\$5,000.00
Contingencies	\$5,000.00
Annual Allocations Total	\$90,000.00

3. Debt Payments

G.O. Bond Principal and Interest	\$800,000.00
Debt Payment Total	\$800,000.00

Tax-Exempt Expenditures Total

\$1,450,000.00

TAXABLE BOND EXPENDITURES:

Utilities, Water	8,000.00
Utilities, Electricity	12,000.00
Utilities, Sewage	2,000.00
Propane / Gas	12,650.00
Pool Chemicals	21,000.00
Building Improvements	5,000.00
Building Repairs	23,000.00
HVAC Repairs/Maintenance	2,000.00
Equipment, Tools & Supplies	15,000.00

Activity & Fitness Equipment	5,000.00
Grounds / Landscaping	5,000.00
Equipment Repairs	21,000.00
Janitorial Supplies	11,000.00
Pest Control	1,350.00
Vehicle Fuel, Oil, Grease	2,000.00
Telephone System	4,000.00
Taxable Bond Expenditures Total	150,000.00
CAPITAL FUND TOTAL	680,000.00