

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

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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 requiremtnes 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

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### 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
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$510,780.00</b>

### EXPENDITURES:

#### **1. Administrative and General**

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	6000/6500
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
<b>Administrative and General Total</b>	<b>183,100.00</b>	<b>194,650.00</b>

#### **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
<b>Parks Total</b>	<b>53,050.00</b>	<b>54,600.00</b>

#### **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
<b>Building Repairs and Maintenance Total</b>	<b>48,750.00</b>	<b>52,750.00</b>

**GENERAL FUND TOTAL: \$284,900.00**

**\$302,000.00**

## **II. ILLINOIS MUNICIPAL RETIREMENT FUND**

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### **INCOME:**

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

<b><u>EXPENDITURES</u></b>	<b><u>BUDGET</u></b>	<b><u>APPROPRIATED</u></b>
IMRF	36,000.00	42,000.00
<b>IMRF Total</b>	<b>36,000.00</b>	<b>42,000.00</b>
<b>IMRF FUND TOTAL:</b>	<b>\$36,000.00</b>	<b>\$42,000.00</b>

## **III. LIABILITY FUND**

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### **INCOME:**

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

<b><u>EXPENDITURES</u></b>	<b><u>BUDGET</u></b>	<b><u>APPROPRIATED</u></b>
Liability Insurance	85,000.00	91,000.00
Unemployment Insurance	11,000.00	13,000.00
<b>Liability Fund Total</b>	<b>96,000.00</b>	<b>104,000.00</b>
<b>LIABILITY FUND TOTAL</b>	<b>\$96,000.00</b>	<b>\$104,000.00</b>

## **IV. AUDIT REPORT**

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### **INCOME:**

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

<b><u>EXPENDITURES</u></b>	<b><u>BUDGET</u></b>	<b><u>APPROPRIATED</u></b>
Audit Report	12,000.00	12,500.00
<b>Audit Total</b>	<b>12,000.00</b>	<b>12,500.00</b>
<b>AUDIT FUND TOTAL</b>	<b>\$12,000.00</b>	<b>\$12,500.00</b>

## **V. PAVING AND LIGHTING FUND**

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### INCOME:

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

### EXPENDITURES

	<u>BUDGET</u>	<u>APPROPRIATED</u>
Installation of Lights and Road Repairs	7,000.00	7,500.00
Paving and Lighting Fund Total	<b>\$7,000.00</b>	<b>\$7,500.00</b>
<b>PAVING AND LIGHTING FUND TOTAL</b>	<b>\$7,000.00</b>	<b>\$7,500.00</b>

## **VI. POLICE FUND**

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### INCOME:

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

### 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	<b>\$11,500.00</b>	<b>\$13,000.00</b>
<b>POLICE FUND TOTAL</b>	<b>\$11,500.00</b>	<b>\$13,000.00</b>

## **VII. SOCIAL SECURITY FUND**

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### INCOME:

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

<b>SOCIAL SECURITY FUND TOTAL</b>	<b>\$32,200.00</b>
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## VIII. RECREATION FUND

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### 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
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$397,477.00</b>

### EXPENDITURES

#### **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
<b>Administrative and General Totals</b>	<b>112,200.00</b>	<b>119,800.00</b>

#### **2. Maintenance**

Wages, Custodian	6,750.00	7,450.00
<b>Maintenance Total</b>	<b>6,750.00</b>	<b>7,450.00</b>

#### **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
<b>Aquatic Center Total</b>	<b>94,950.00</b>	<b>104,875.00</b>

#### **6. Officials**

Wages	5,000.00	6,000.00
<b>Officials Total</b>	<b>5,000.00</b>	<b>6,000.00</b>

#### **7. Miscellaneous Programs**

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

**8. Special Events**

Fireworks	16,000.00	17,000.00
Supplies, Etc.	1,000.00	1,250.00
<b>Special Events Total</b>	<b>17,000.00</b>	<b>18,250.00</b>

**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
<b>Concessions Total</b>	<b>31,000.00</b>	<b>33,625.00</b>

**RECREATION FUND TOTAL** **\$291,900.00****\$317,500.00**

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**IX. RECREATION AND COMMUNITY CENTER FUND**

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INCOME:

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
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$375,700.00</b>

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
<b>Administrative and General Total</b>	<b>249,290.00</b>	<b>260,750.00</b>

**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
<b>Repairs and Maintenance Total</b>	<b><u>80,250.00</u></b>	<b><u>86,517.00</u></b>

**3. Pro Shop**

Merchandise/Inventory	5,000.00	5,500.00
Supplies	100.00	150.00
<b>Pro Shop Total</b>	<b><u>5,100.00</u></b>	<b><u>5,650.00</u></b>

**REC AND COMM. CENTER FUND TOTAL \$334,640.00** **\$352,917.00**

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**SUMMARY OF FUNDS**

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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	<u>\$334,640.00</u>

**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
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$2,280,000.00</b>

**EXPENDITURES**

**1. Project Allocations**

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

**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
<b>Annual Allocations Total</b>	<b>\$90,000.00</b>

**3. Debt Payments**

G.O. Bond Principal and Interest	\$800,000.00
<b>Debt Payment Total</b>	<b>\$800,000.00</b>
<b>Tax-Exempt Expenditures Total</b>	<b>\$1,450,000.00</b>

**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
<b>Taxable Bond Expenditures Total</b>	<b>150,000.00</b>

**CAPITAL FUND TOTAL** **680,000.00**