

ORDINANCE NO.367

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 Distret 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	375,000.00
Property Tax Anticipated	157,485.00
State Replacement Tax Estimated	100,000.00
Mobile Home Tax Estimated	0.00
Building Rental Income	10,000.00
Interest on Savings	1,500.00
Miscellaneous	500.00
TOTAL FUNDS AVAILABLE	\$644,485.00

EXPENDITURES:

1. Administrative and General

	<u>BUDGET</u>	<u>APPROPRIATED</u>
Salary, Director	24,800.00	25,500.00
Salary, Operations Supervisor	25,000.00	26,000.00
Salary, Business Manager	53,000.00	53,500.00
Health Insurance	67,000.00	68,000.00
Publications	100.00	125.00
Office Supplies	2,500.00	2,750.00
Postage	450.00	500.00
Meeting Expenses	1,250.00	1,500.00
Travel, Convention & Lodging	1,000.00	1,250.00
Legal Fees	5,000.00	5,250.00
Online Bookkeeping Fees	6,000.00	6,250.00
Contractual Copier	5,750.00	6,000.00
Online Fees	7,000.00	7,250.00
Membership Dues	4,000.00	4,250.00
Water Service	1,000.00	1,100.00
Audit Services	17,000.00	20,000.00
Miscellaneous	1,000.00	1,250.00
Administrative and General Total	221,850.00	230,475.00

2. Parks

Park Maintenance Wages	43,000.00	43,500.00	MPS	LJ
Port-a-Pots, Memorial Park	3,800.00	4,100.00	\$3,600.00	\$3,200.00
Port-a-Pots, Echange Club Park	1,125.00	1,250.00	\$1,440.00	\$1,200.00
Port-a-Pots, Lehn & Fink Park	1,125.00	1,250.00	\$1,440.00	\$1,200.00
Parks Total	49,050.00	50,100.00		

3. Building Repairs and Maintenance

Custodian Wages	35,000.00	35,500.00
Building Repairs and Maintenance Total	35,000.00	35,500.00

GENERAL FUND TOTAL: \$305,900.00 \$316,075.00

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	150,000.00
Property Tax Anticipated	90,000.00
TOTAL FUNDS AVAILABLE	<u>\$240,000.00</u>

EXPENDITURES

	<u>BUDGET</u>	<u>APPROPRIATED</u>
Liability Insurance	65,000.00	67,000.00
Unemployment Insurance	25,000.00	27,000.00
Liability Fund Total	<u>90,000.00</u>	<u>94,000.00</u>

LIABILITY FUND TOTAL	\$90,000.00	\$94,000.00
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IV. AUDIT REPORT

INCOME:

Cash on Hand	5,000.00
Property Tax Anticipated	10,700.00
TOTAL FUNDS AVAILABLE	<u>\$15,700.00</u>

EXPENDITURES

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

AUDIT FUND TOTAL	\$12,000.00	\$12,500.00
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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	15,000.00
TOTAL FUNDS AVAILABLE	<u>\$20,000.00</u>

EXPENDITURES

	<u>BUDGET</u>	<u>APPROPRIATED</u>
Wages	1,000.00	1,100.00
Security System	14,000.00	14,500.00
Police Fund Total	<u>\$15,000.00</u>	<u>\$15,600.00</u>

POLICE FUND TOTAL	\$15,000.00	\$15,600.00
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VII. SOCIAL SECURITY FUND

INCOME:

	<u>BUDGET</u>	
Cash on Hand		
Social Security Expenses	32,200.00	
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	191,000.00
Activity Fees Anticipated	85,000.00
Tournaments	2,000.00
Vending	1,000.00
Concessions	20,000.00
Miscellaneous	5,000.00
TOTAL FUNDS AVAILABLE	\$354,000.00

EXPENDITURES

BUDGET

APPROPRIATED

1. Administrative and General

Salary, Director	3,500.00	3,750.00
Salary, Program Coordinator	39,000.00	40,000.00
Wages, Property and Maintenance	9,000.00	10,000.00
Wages, Administrative Assistant	34,000.00	35,000.00
Staff Award Program	1,900.00	2,250.00
Publications	250.00	300.00
Office Supplies	1,000.00	1,250.00
Advertising	1,000.00	1,250.00
Postage	400.00	450.00
Online Fees	6,000.00	7,000.00
Miscellaneous	250.00	300.00
Administrative and General Totals	96,300.00	101,550.00

2. Maintenance

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

3. Aquatic Center

Wages, Lifeguards	83,000.00	85,000.00
Wages, Maintenance	1,250.00	1,500.00
Wages, Admissions	10,000.00	10,500.00
Office Supplies	200.00	250.00
Miscellaneous Supplies	500.00	750.00
Staff Training	1,500.00	1,750.00
Aquatic Center Total	104,950.00	110,375.00

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	16,750.00	20,000.00
Supplies, Etc.	250.00	250.00
Special Events Total	17,000.00	20,250.00

9. Concessions

Wages, Manager	4,500.00	5,000.00
Wages, Attendants	19,000.00	20,000.00
Concessions Product	15,000.00	18,000.00
Concessions Supplies	1,000.00	1,250.00
Concessions Total	39,500.00	44,250.00

RECREATION FUND TOTAL **\$286,000.00**

\$306,750.00

IX. RECREATION AND COMMUNITY CENTER FUND**INCOME:**

Cash on Hand	50,000.00
Property Tax Anticipated	140,000.00
Activity/Daily/Membership Fees Anticipated	225,000.00
ProShop Merchandise	4,000.00
Miscellaneous	5,000.00
TOTAL FUNDS AVAILABLE	\$424,000.00

<u>EXPENDITURES</u>	<u>BUDGET</u>	<u>APPROPRIATED</u>
1. Administrative and General		
Salary, Director	45,290.00	50,000.00
Salary, Operations Supervisor	25,500.00	26,500.00
Wages, Sports Center Desk Attendants	115,000.00	118,000.00
Wages, Sports Center Instructors	26,000.00	29,000.00
Wages, Fitness Manager	52,750.00	53,000.00
Wages, Personal Trainer	5,000.00	5,500.00
Office Supplies	500.00	750.00
Miscellaneous Supplies/Licensing fees	2,500.00	2,750.00
Clothing Allowance	1,250.00	1,500.00
Marketing/Promotions/Media	4,000.00	5,000.00
Entertainment	5,500.00	5,750.00
Administrative and General Total	283,290.00	297,750.00
2. Repairs and Maintenance		
Wages, Property and Maintenance	9,000.00	10,000.00
Wages, Sports Center Maintenance	44,000.00	45,000.00
Rug/Towel Service	150.00	200.00
Miscellaneous Activities	600.00	817.00
Repairs and Maintenance Total	53,750.00	56,017.00
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	\$342,140.00	\$359,417.00

SUMMARY OF FUNDS

I. GENERAL FUND	\$305,900.00
II. IMRF FUND	\$36,000.00
III. LIABILITY FUND	\$90,000.00
IV. AUDIT FUND	\$12,000.00
V. PAVING AND LIGHTING FUND	\$7,000.00
VI. POLICE FUND	\$15,000.00
VII. SOCIAL SECURITY FUND	\$32,200.00
VIII. RECREATION FUND	\$286,000.00
IX. RECREATION AND COMMUNITY CENTER FUND	\$342,140.00
GRAND TOTAL	\$1,126,240.00

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, 2026 and ending December 31, 2026 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended December 31, 2025 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 **\$653,109.00.**
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is **\$1,141,530.00.**
- (c) An estimate of the expenditures contemplated for the fiscal year is **\$1,217,240.00.**
- (d) An estimate of the the cash expected to be on hand at the end of the fiscal year is **\$667,399.00.**
- (e) An estimate of the amount of taxes to be received during the fiscal year is **\$678,385.00.**

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 10th day of December, 2025

AYES: _____
NAYS: _____

ABSENT: _____
ABSTAIN: _____

LINCOLN PARK DISTRICT

[SEAL]

By: _____
Board President

ATTEST:

Board Secretary

CAPITAL IMPROVEMENT FUND
2026 BUDGET

INCOME:

Cash on Hand	\$300,000.00
Certificate of Deposit	\$265,000.00
Property Tax Anticipated (Annual bond repayment fund)	\$840,000.00
G.O. Bond Proceeds (Limited)	\$600,000.00
G.O. Bond Proceeds (Taxable)	\$200,000.00
Interest	\$25,000.00
TOTAL FUNDS AVAILABLE	\$2,230,000.00

EXPENDITURES

1. Project Allocations

Administrative Office Plumbing Update	\$75,000.00
Craft Room & Plumbing Remodel	\$35,000.00
Breezy Field Lights	\$40,000.00
ADA Entry Plan	\$100,000.00
Miscellaneous	\$25,000.00
Project Allocations Total	\$275,000.00

2. Annual Allocations

Cardio Equipment	\$25,000.00
Weight/Fitness Equipment	\$5,000.00
Miscellaneous Equipment	\$5,000.00
Office Equipment	\$5,000.00
Building Improvements	\$5,000.00
Aquatic Center	\$25,000.00
Equipment Leases	\$10,000.00
Professional Services	\$5,000.00
Sports Center Improvements	\$10,000.00
Play Equipment	\$10,000.00
Alarm/Security	\$10,000.00
Contingencies	\$5,000.00
Annual Allocations Total	\$120,000.00

3. Debt Payments

Promissory Note Payment	300,000.00
G.O. Bond Principal and Interest	\$840,000.00
Debt Payment Total	\$1,140,000.00

Tax-Exempt Expenditures Total

\$1,535,000.00

TAXABLE BOND EXPENDITURES:

Utilities, Water	7,000.00
Utilities, Electricity	12,000.00
Utilities, Sewage	2,000.00
Propane / Gas	10,000.00
Pool Chemicals	21,650.00
Building Improvements	5,000.00
Building Repairs	20,000.00
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	20,000.00
Janitorial Supplies	10,000.00
Pest Control	1,350.00
Vehicle Fuel, Oil, Grease	2,000.00
Telephone System	4,000.00
Electrical	12,000.00
Trash	9,000.00
Utilities: Gas	15,000.00
Utilities: Electric	20,000.00
Sewage	2,000.00
Taxable Bond Expenditures Total	200,000.00

CAPITAL FUND TOTAL

495,000.00