

ORDINANCE NO.357

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 2024
AND ENDING ON THE THIRTYFIRST (31ST) DAY OF DECEMBER 2024

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 13th day of December, 2023 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 Distrcet for the fiscal year beginning January 1, 2024 and ending December 31, 2024 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, 2024 and ending on the thirty-first (31st) day of December, 2024.

I - GENERAL FUND

INCOME:

Cash on Hand	250,000.00
Property Tax Anticipated	150,370.00
State Replacement Tax Estimated	100,000.00
Mobile Home Tax Estimated	0.00
Building Rental Income	8,000.00
Interest on Savings	150.00
Miscellaneous	250.00
TOTAL FUNDS AVAILABLE	<u>\$508,770.00</u>

EXPENDITURES:

1. Administrative and General

	BUDGET	APPROPRIATED
Salary, Director	23,800.00	25,700.00
Salary, Operations Supervisor	24,000.00	24,500.00
Salary, Business Manager	46,000.00	47,000.00
Health Insurance	45,000.00	47,000.00
Publications	150.00	200.00
Office Supplies	2,500.00	2,750.00
Postage	300.00	350.00
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	2,000.00	3,000.00
Contractual Copier	5,500.00	6,000.00
Online Fees	4,000.00	4,500.00
Telephone	6,500.00	7,000.00
Membership Dues	3,000.00	3,500.00
Miscellaneous	800.00	1,000.00
Administrative and General Total	<u>170,300.00</u>	<u>181,500.00</u>

2. Parks

Park Maintenance Wages	46,000.00	47,000.00
Port-a-Pots, Memorial Park	3,000.00	3,500.00
Trash Service	1,500.00	1,750.00
Parks Total	<u>50,500.00</u>	<u>52,250.00</u>

3. Building Repairs and Maintenance

Custodian Wages	31,000.00	33,000.00
Electrical	17,000.00	19,000.00
Trash	3,750.00	4,250.00
Water	1,500.00	1,600.00
Building Repairs and Maintenance Total	<u>53,250.00</u>	<u>57,850.00</u>

GENERAL FUND TOTAL: \$274,050.00

\$291,600.00

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		<u>\$54,145.00</u>

EXPENDITURES

IMRF	<u>BUDGET</u>	<u>APPROPRIATED</u>
	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		<u>\$210,000.00</u>

EXPENDITURES

Liability Insurance	<u>BUDGET</u>	<u>APPROPRIATED</u>
	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		5,000.00
Property Tax Anticipated		9,000.00
TOTAL FUNDS AVAILABLE		<u>\$14,000.00</u>

EXPENDITURES

Audit Report	<u>BUDGET</u>	<u>APPROPRIATED</u>
	9,500.00	9,750.00
Audit Total	9,500.00	9,750.00

AUDIT FUND TOTAL \$9,500.00 \$9,750.00

V. PAVING AND LIGHTING FUND

INCOME:

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

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

VI. POLICE FUND

INCOME:

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

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

VII. SOCIAL SECURITY FUND

INCOME:

Cash on Hand		
Property Tax Anticipated		32,200.00
TOTAL FUNDS AVAILABLE		\$32,200.00

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

INCOME:

Cash on Hand	50,000.00
Property Tax Anticipated	171,496.00
Activity Fees Anticipated	135,000.00
Tournaments	2,000.00
Vending	1,000.00
Concessions	27,000.00
Miscellaneous	5,000.00
TOTAL FUNDS AVAILABLE	\$391,496.00

EXPENDITURES

BUDGET

APPROPRIATED

1. Administrative and General

Salary, Director	8,000.00	9,000.00
Salary, Program Coordinator	36,000.00	38,000.00
Wages, Property and Maintenance	43,000.00	45,000.00
Wages, Administrative Assistant	24,000.00	25,500.00
Award Program	400.00	500.00
Publications	250.00	500.00
Office Supplies	2,000.00	2,500.00
Advertising	1,000.00	1,250.00
Postage	250.00	300.00
Online Fees	6,000.00	7,000.00
Miscellaneous	250.00	300.00
Administrative and General Totals	121,150.00	129,850.00

2. Maintenance

Wages, Custodian	5,750.00	6,200.00
Maintenance Total	5,750.00	6,200.00

3. Aquatic Center

Wages, Management	7,000.00	8,000.00
Wages, Guards	63,000.00	65,000.00
Wages, Maintenance	2,000.00	2,500.00
Wages, Admissions	10,000.00	10,250.00
Office Supplies	250.00	300.00
Miscellaneous Supplies	1,000.00	1,250.00
Staff Training	1,000.00	1,250.00
Concessions Product	7,000.00	8,000.00
Concessions Supplies	500.00	625.00
Aquatic Center Total	91,750.00	97,175.00

6. Officials

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

5. Diamond Maintenance

Wages	8,500.00	9,500.00
Electricity	1,000.00	1,250.00
Diamond Maintenance Total	9,500.00	10,750.00

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	15,000.00	16,000.00
Supplies, Etc.	2,000.00	2,500.00
Special Events Total	17,000.00	18,500.00

9. Concessions

Wages, Manager	5,000.00	6,000.00
Wages, Attendants	17,500.00	18,500.00
Product	7,000.00	8,000.00
Supplies	500.00	625.00
Concessions Total	30,000.00	33,125.00

RECREATION FUND TOTAL	\$305,150.00	\$329,100.00
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IX. RECREATION AND COMMUNITY CENTER FUND**INCOME:**

Cash on Hand	50,000.00
Property Tax Anticipated	129,280.00
Activity/Daily/Membership Fees Anticipated	165,000.00
ProShop Merchandise	4,500.00
Miscellaneous	2,500.00
TOTAL FUNDS AVAILABLE	\$351,280.00

EXPENDITURES**BUDGET****APPROPRIATED****1. Administrative and General**

Salary, Director	29,290.00	31,100.00
Salary, Operations Supervisor	24,500.00	25,000.00
Wages, Sports Center Desk Attendants	105,000.00	106,000.00
Wages, Sports Center Instructors	20,000.00	21,000.00
Wages, Fitness Manager	48,500.00	49,000.00
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	4,000.00	5,000.00
Entertainment	3,500.00	3,750.00
Administrative and General Total	241,540.00	248,850.00

2. Repairs and Maintenance

Wages, Sports Center Maintenance	39,000.00	40,000.00
Rug/Towel Service	150.00	200.00
Utilities: Gas	15,000.00	16,000.00
Utilities: Electric	30,000.00	32,000.00
Trash	1,000.00	1,500.00
Sewage	500.00	683.00
Miscellaneous Activities	600.00	817.00
Repairs and Maintenance Total	86,250.00	91,200.00

3. Pro Shop

Merchandise/Inventory	5,000.00	5,500.00
Supplies	150.00	250.00
Pro Shop Total	5,150.00	5,750.00

REC AND COMM. CENTER FUND TOTAL **\$332,940.00** **\$345,800.00**

SUMMARY OF FUNDS

I. GENERAL FUND	\$291,600.00
II. IMRF FUND	\$42,000.00
III. LIABILITY FUND	\$104,000.00
IV. AUDIT FUND	\$9,750.00
V. PAVING AND LIGHTING FUND	\$7,500.00
VI. POLICE FUND	\$13,000.00
VII. SOCIAL SECURITY FUND	\$32,200.00
VIII. RECREATION FUND	\$329,100.00
IX. RECREATION AND COMMUNITY CENTER FUND	\$345,800.00
GRAND TOTAL	\$1,174,950.00

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, 2024 and ending December 31, 2024 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended December 31, 2023 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 **\$530,309.00.**
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is **\$1,090,399.00.**
- (c) An estimate of the expenditures contemplated for the fiscal year is **\$1,174,950.00.**
- (d) An estimate of the the cash expected to be on hand at the end of the fiscal year is **\$432,758.00.**
- (e) An estimate of the amount of taxes to be received during the fiscal year is **\$635,854.00.**

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 13th day of December, 2023

AYES: _____

ABSENT: _____

NAYS: _____

ABSTAIN: _____

LINCOLN PARK DISTRICT

[SEAL]

By: _____

Board President

ATTEST:

Board Secretary

CAPITAL IMPROVEMENT FUND
2024 BUDGET

INCOME:

Cash on Hand	\$850,000.00
Property Tax Anticipated	\$775,000.00
G.O. Bond Proceeds (Limited)	\$600,000.00
G.O. Bond Proceeds (Taxable)	\$150,000.00
OSLAD Grant Income	\$175,000.00
Interest	\$25,000.00
TOTAL FUNDS AVAILABLE	\$2,575,000.00

EXPENDITURES

1. Project Allocations

Exchange Club Park	(50% Matched Funds)	\$350,000.00
Park/Grounds Improvement Projects		\$200,000.00
Administrative Building Remodel Project		\$265,000.00
Aquatic Center		\$20,000.00
Diamond Lights		\$70,000.00
Event Tables & Chairs, Storage Racks		\$30,000.00
Miscellaneous		\$30,000.00
Project Allocations Total		\$965,000.00

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		\$10,000.00
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		\$95,000.00

3. Debt Payments

Debt Certificate Principal and Interest		\$367,650.00
G.O. Bond Principal and Interest		\$775,000.00
Debt Payment Total		\$1,142,650.00

Tax-Exempt Expenditures Total

\$2,202,650.00

TAXABLE BOND EXPENDITURES:

Utilities, Water		8,000.00
Utilities, Electricity		15,150.00
Utilities, Sewage		2,000.00
Propane / Gas		10,000.00
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	3,500.00
Taxable Bond Expenditures Total	150,000.00

CAPITAL FUND TOTAL

222,350.00