

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 requiremtnes for the adoption of the Annual Budget and Appropriation Ordinance of the Park Distrcet 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 | <u>\$510,780.00</u> |

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 | 6,000.00 | 6,500.00 |
| 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 | <u>185,350.00</u> | <u>197,150.00</u> |

2. Parks

| | | |
|----------------------------|-------------------------|-------------------------|
| Park Maintenance Wages | 47,000.00 | 48,000.00 |
| Port-a-Pots, Memorial Park | 3,800.00 | 4,100.00 |
| Parks Total | <u>50,800.00</u> | <u>52,100.00</u> |

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 | <u>48,750.00</u> | <u>52,750.00</u> |

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 |

| <u>EXPENDITURES</u> | <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 |

| <u>EXPENDITURES</u> | <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 |

| <u>EXPENDITURES</u> | <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 | | \$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 |
|---------------------------------------|--|------------------------|

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 | <u>\$397,477.00</u> |

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 |
| Award Program | 400.00 | 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 | <u>110,700.00</u> | <u>117,800.00</u> |

2. Maintenance

| | | |
|--------------------------|------------------------|------------------------|
| Wages, Custodian | 6,750.00 | 7,450.00 |
| Maintenance Total | <u>6,750.00</u> | <u>7,450.00</u> |

3. Aquatic Center

| | | |
|-----------------------------|-------------------------|--------------------------|
| Wages, Management | 7,000.00 | 8,000.00 |
| Wages, Guards | 65,000.00 | 70,000.00 |
| 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 |
| Staff Awards | 1,500.00 | 2,000.00 |
| Concessions Product | 8,000.00 | 10,000.00 |
| Concessions Supplies | 500.00 | 625.00 |
| Aquatic Center Total | <u>96,450.00</u> | <u>106,875.00</u> |

6. Officials

| | | |
|------------------------|------------------------|------------------------|
| Wages | 5,000.00 | 6,000.00 |
| Officials Total | <u>5,000.00</u> | <u>6,000.00</u> |

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 |
|------------------------------|---------------------|---------------------|

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 |
|--|---------------------|---------------------|

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: _____

ABSENT: _____

NAYS: _____

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