

Ordinance # 646

Be it ordained by the Board of Commissioners of the Dixon Park District:

Section 1:

This ordinance is hereby termed "The Combined Annual Budget and Appropriation Ordinance Dixon Park District Fiscal Year April 1, 2025 - March 31, 2026

Section 2:

The amounts hereinafter set forth and appropriated for general corporate purposes, liability insurance payments, audit expense, legal expense, museum expense, special recreation association expense, capital improvements and projects, Workers Compensation payments, Illinois Municipal Retirement Fund payments, payments of bonds/debt and interest on bonds/debt, for recreational purposes, for paving and lighting, for park security, Working Cash Fund and the Federal Insurance Compensation Act.

# 01					
A. Budget and Appropriation for Corporate Fund					
Corporate Revenue			Corporate Disbursements		
Property Tax		\$ 244,810.00	Corporate Wages		\$ 109,393.00
Property Tax Audit		\$ 11,000.00	Benefits		\$ 41,500.00
Prop.Repl. Tax		\$ 50,000.00	Phone and Internet		\$ 4,000.00
Shelters		\$ 5,000.00	NI Gas		\$ 5,000.00
Non Resident Fees		\$ 4,500.00	Water		\$ 4,000.00
Farm Lease		\$ 22,800.00	Electric		\$ 17,000.00
Farmer's Market		\$ 2,000.00	Legal Fees		\$ 5,000.00
Boat House/Slip Lease Fees		\$ 13,000.00	Audit		\$ 11,250.00
Miscellaneous Income		\$ 3,500.00	IPARK Dues		\$ 3,000.00
Donations		\$ 3,000.00	Fund Balance TBA		\$ -
Woodcote		\$ 23,000.00	Farmer's Market Exp		\$ 2,400.00
IDNR Payment		\$ 3,500.00	Real Estate Taxes		\$ 3,500.00
Interest Income-Banking		\$ 2,000.00	Office Supplies		\$ 7,000.00
Recaptured Revenue		\$ 4,082.00	Front Desk		\$ 2,000.00
Interest Income-County		\$ 2,000.00	Miscellaneous Expense		\$ 12,178.54
Trajectory Solar Donation		\$ 30,000.00	Marketing		\$ 4,000.00
Trajectory Solar Lease Payment		\$ 36,000.00	I.T.		\$ 3,000.00
Farmer's Market Grant		\$ 1,000.00	Subscriptions		\$ 12,000.00
			Phone Stipend		\$ 2,600.00
			Bookkeeper		\$ 8,500.00
			Woodcote Expenses		\$ 15,000.00
			Portable Restrooms		\$ 13,000.00
			Office Maintenance		\$ 4,000.00
			Transfer Out 02 Recreation (Health Benefits)		\$ 35,300.00
			Bank Exp		\$ 2,000.00
			Transfer to 10-Bonds & Interest (Solar Rooftop)		\$ 34,200.00
			Transfer to 04. Park Maint. (Fuel/Wages)		\$ 60,070.46
			Transfer to 04. Park Maint. (Benefits)		\$ 40,300.00
			Projects TBA-Lowell Park Erosion Control		\$ 15,000.00
			Projects TBA-Barn Roof Repairs		\$ 14,410.00
TOTAL Revenue		\$ 461,192.00	Total Disbursements		\$ 490,602.00
Fund Balance 4-1-24		\$ 342,390.00			
Revenue		\$ 665,444.92			
Disbursements		\$ 730,910.26			
Fund Balance 3-31-25		\$ 276,924.66			

#02					
B. Budget and Appropriation for Recreation Fund					
Recreational Revenue			Recreation Disbursements		
Property Tax		\$ 302,359.00	Wages		\$ 175,050.00
Prop. Repl.Tax		\$ -	Tennis Expense		\$ 9,000.00
Adult Softball		\$ 7,000.00	Adult Softball Expense		\$ 6,500.00
DJD		\$ 1,000.00	Volleyball Expense		\$ 500.00
Tennis		\$ 11,200.00	Soccer Camp Expense		\$ 700.00
Archery		\$ 7,500.00	Flag Football Expense		\$ 5,000.00
Al Morrison		\$ 1,000.00	The Golf Room		\$ 1,000.00
Soccer Camp		\$ 3,500.00	Easter Egg Hunt		\$ 3,000.00
Golf Range		\$ 22,000.00	Archery Expense		\$ 2,000.00
Volleyball		\$ 2,100.00	Golf Range Expense		\$ 1,500.00
Dog Park		\$ 3,000.00	Golf Camp Expense		\$ 1,500.00
Ballou DGFP		\$ 3,000.00	Dog Park Expense		\$ 100.00
Flag Football		\$ 4,500.00	Races Expense		\$ 1,200.00
The Golf Room		\$ 10,000.00	Spark Camp Expenses		\$ 21,000.00
Donations		\$ 100.00	Signs		\$ 2,000.00
Spark Camp		\$ 21,000.00	Marketing		\$ 6,000.00
DHS Sports		\$ 10,000.00	Maintenance		\$ 7,000.00
United Way Donation		\$ 2,000.00	Golf Center Storage Improvement		\$ 2,345.00
YMCA Lease Payment		\$ 9,287.00	Projects TBA		\$ 24,655.00

OHV	\$ 1,500.00	Bank Exp	\$ 4,500.00
Races	\$ 1,200.00	Ice Skating Rink	\$ 2,000.00
Interest Income-County	\$ 1,218.00	Fund Balance- TBA	\$ 15,987.00
Golf Camp	\$ 2,900.00	Transfer Out 04. Park Maintenance Wages	\$ 156,014.00
Cubs Trip Income	\$ 4,000.00	Cubs Trip Expense	\$ 4,000.00
Transfer In Corp Fund (Health /Benefits)	\$ 35,300.00	Benefits (Health)	\$ 35,300.00
Kayak Rental	\$ 1,000.00		
Donation Fire Dept.	\$ 1,200.00		
Walmart Donation	\$ 1,000.00		
Processing Fees	\$ 2,000.00		
Total Revenue	\$ 471,864.00	Total Disbursements	\$ 487,851.00
Fund Balance 4-1-24	\$ 105,820.00		
Revenue	\$ 520,734.90		
Disbursements	\$ 508,747.74		
Fund Balance 3-31-25	\$ 117,807.16		

# 03					
C. Budget and Appropriation for Facility Fund					
Facility Revenue			Facility Disbursements		
Signs/Sponsorships	\$ 22,900.00		Wages	\$ 42,250.00	
General Admissions	\$ 16,675.00		Electric	\$ 1,000.00	
Community Room Rentals	\$ 2,000.00		NI Gas	\$ 6,000.00	
Vending	\$ 8,000.00		Water	\$ 4,000.00	
Memberships	\$ 6,000.00		Scholarships Facility	\$ 1,000.00	
Events/Camps/Programs	\$ 12,450.00		Vending Machine	\$ 7,000.00	
Miscellaneous Income	\$ 100.00		Maintenance	\$ 7,000.00	
Event Rentals	\$ 2,000.00		Garbage	\$ 1,500.00	
Scholarship Donation-Clevenger	\$ 1,000.00		Supplies	\$ 5,000.00	
Donations	\$ 1,500.00		Pest Control	\$ 1,200.00	
Birthday Parties	\$ 21,000.00		Fund Balance TBA	\$ 14,817.00	
Court Rentals	\$ 2,000.00		Events/Camps/Programs Expenses	\$ 9,000.00	
Batting Cage	\$ 2,000.00		Facility Cleaning Wages	\$ 10,175.00	
			Lawn Care	\$ 1,000.00	
			Snow Plowing	\$ 500.00	
			Miscellaneous Expense	\$ 1,000.00	
Total Revenue	\$ 97,625.00	Total Disbursements	\$ 112,442.00		
Fund Balance 4-1-24	\$ 24,377.00				
Revenue	\$ 112,484.31				
Disbursements	\$ 115,667.25				
Fund Balance 3-31-25	\$ 21,194.06				

# 04					
D. Budget and Appropriation for Park Maintenance Fund					
Park Maintenance Revenue			Park Maintenance Disbursements		
Transfer In Bonds & Interest	\$ 110,367.00		Wages	\$ 206,000.00	
Transfer In Corp. Fund (Wages,Fuel,Tree Cutting)	\$ 60,070.47		Benefits	\$ 40,300.00	
Transfer In Recreation Fund	\$ 156,014.00		Park Operations	\$ 109,000.00	
Transfer In Museum Fund	\$ 14,549.00		Vehicle Fuel & Maintenance	\$ 17,000.00	
Transfer In Corp. Fund (Health Benefits)	\$ 40,300.00		Tree Removal/Equipment	\$ 10,000.00	
Memorials	\$ -				
IPARK Grants	\$ 1,000.00				
Total Revenue	\$ 382,300.47	Total Disbursements	\$ 382,300.00		
Fund Balance 4-1-24	\$ 11,284.00				
Revenue	\$ 406,489.44				
Disbursements	\$ 412,194.50				
Fund Balance 3-31-25	\$ 5,578.94				

# 05					
E. Budget and Appropriation for Museum Fund					
Museum Revenue			Museum Disbursements		
Property Tax	\$ 145,242.00		Wages	\$ 95,393.00	
Donations	\$ 100.00		Phone & Internet	\$ 1,200.00	
Grant Income	\$ -		Electric	\$ 4,500.00	
Programs	\$ -		Program Expense	\$ 7,000.00	
Miscellaneous Income	\$ 100.00		Natural Resource Programs	\$ 5,000.00	
Interest Income-County	\$ 700.00		Miscellaneous Expense	\$ 4,500.00	
			Transfer Out - Bonds & Interest	\$ 10,000.00	
			Marketing	\$ 4,000.00	
			Transfer Out 04. Park Maintenance Wages	\$ 14,549.00	
TOTAL Revenue	\$ 146,142.00	TOTAL Disbursements	\$ 146,142.00		

Fund Balance 4-1-24		\$ 16,752.00			
Revenue		\$ 181,465.28			
Disbursements		\$ 143,480.53			
Fund Balance 3-31-25		\$ 54,736.75			

# 06					
F. Budget and Appropriation for SRA					
SRA Revenue			SRA Disbursements		
Property Tax		\$ 101,621.00	Wages		\$ 21,957.00
Interest Income-County		\$ 400.00	Transfer Out - Bonds & Interest		\$ 36,300.00
			Infrastructure		\$ 43,764.00
TOTAL Revenue		\$ 102,021.00	TOTAL Disbursements		\$ 102,021.00
Fund Balance 4-1-24		\$ 19,735.00			
Revenue		\$ 96,901.74			
Disbursements		\$ 95,294.04			
Fund Balance 3-31-25		\$ 21,342.70			

# 07					
G. Budget and Appropriation for Police Fund					
Police Fund Revenue			Police Fund Disbursements		
Property Tax		\$ 19,183.00	Infrastructure		\$ 8,683.00
Interest Income-County		\$ 100.00	Security Camera Internet		\$ 6,000.00
			Miscellaneous Expense		\$ 1,100.00
			Background Checks		\$ 500.00
			Facility Security/Surf Network		\$ 3,000.00
TOTAL Revenue		\$ 19,283.00	TOTAL Disbursements		\$ 19,283.00
Fund Balance 4-1-24		\$ 37,582.00			
Revenue		\$ 20,107.63			
Disbursements		\$ 19,910.52			
Fund Balance 3-31-25		\$ 37,779.11			

# 08					
H. Budget and Appropriation for Paving and Lighting					
Paving & Lighting Revenue			Paving & Lighting Disbursements		
Property Tax		\$ 11,000.00	Paving/Lighting Imp		\$ 4,619.00
Interest Income-County		\$ 50.00	Projects TBA-Lowell Park Main Road Resealing Project		\$ 6,431.00
TOTAL Revenue		\$ 11,050.00	TOTAL Disbursements		\$ 11,050.00
Fund Balance 4-1-24		\$ 10,832.00			
Revenue		\$ 18,806.29			
Disbursements		\$ 18,804.23			
Fund Balance 3-31-25		\$ 10,834.06			

# 09					
I. Budget and Appropriation for Insurance Fund					
Insurance Revenue			Insurance Disbursements		
Prop. Tax Liability		\$ 29,231.00	General Liability		\$ 34,300.00
Prop. Tax W/C		\$ 9,135.00	Unemployment		\$ 31,000.00
Prop. Tax Unempl.		\$ 28,318.00	Workman's Comp.		\$ 10,800.00
Interest Income-County		\$ 400.00			
			Planned deficit		
TOTAL Revenue		\$ 67,084.00	TOTAL Disbursements		\$ 76,100.00
Fund Balance 4-1-24		\$ 58,712.00			
Revenue		\$ 87,211.10			
Disbursements		\$ 91,487.32			
Fund Balance 3-31-25		\$ 54,435.78			

# 10					
J. Budget and Appropriation for Bond/Debt/Interest Fund					
Estimated Bond/Debt Revenue			Bond/Debt Disbursements		
Property Tax		\$ 210,903.99	Principal		\$ 399,830.00
Bond Proceeds		\$ 207,800.00	Interest Payment		\$ 52,675.93

Transfer In - SRA	\$ 36,300.00	Cost of Insurance	\$ 8,500.00
Transfer In - Museum	\$ 10,000.00	Transfer Out 15. Cap. Improvements	\$ 35,431.30
Transfer In-Corp.(Debt Certificate)	\$ 34,200.00	Transfer Out 04. Park Maint.	\$ 110,367.00
Solar Incentive	\$ 106,600.24		
Interest Income-County	\$ 1,000.00		
TOTAL Revenue	\$ 606,804.23	Total Disbursements	\$ 606,804.23
Fund Balance 4-1-24	\$ (3,814.00)		
Revenue	\$ 688,103.80		
Disbursements	\$ 684,688.67		
Fund Balance 3-31-25	\$ (398.87)		

# 11			
K. Budget and Appropriation for IMRF Fund			
Estimated IMRF Revenue		IMRF Disbursements	
Property Tax IMRF	\$ 38,366.00	IMRF	\$ 38,200.00
Interest Income-County	\$ 150.00		
TOTAL Revenue	\$ 38,516.00	TOTAL Disbursements	\$ 38,200.00
Fund Balance 4-1-24	\$ 51,832.00		
Revenue	\$ 33,916.09		
Disbursements	\$ 35,738.22		
Fund Balance 3-31-25	\$ 50,009.87		

# 12			
L. Budget and Appropriation for FICA/MEDICARE Fund			
Estimated FICA Revenue		FICA/MEDICARE Disbursements	
Property Tax	\$ 51,154.00	FICA	\$ 40,500.00
Interest Income-County	\$ 200.00	Medicare	\$ 9,500.00
TOTAL Revenue	\$ 51,354.00	TOTAL Disbursements	\$ 50,000.00
Fund Balance 4-1-24	\$ (7,310.00)		
Revenue	\$ 48,208.37		
Disbursements	\$ 46,163.60		
Fund Balance 3-31-25	\$ (5,265.23)		

# 15			
M. Budget and Appropriation for Capital Improvement Fund			
Estimated Capital Improvement Fund Revenue		Capital Improvement Disbursements	
Transfer In-Bonds & Interest	\$ 35,431.30	Toro Mower Payment	\$ 7,903.67
		Truck Payment 2022	\$ 7,929.44
		2024 Stihl Mower	\$ 5,863.48
		Skid Loader Payment (Kubota)	\$ 8,913.87
		Website Improvements	\$ 4,821.00
TOTAL Revenue	\$ 35,431.30	TOTAL Disbursements	\$ 35,431.46
Fund Balance 4-1-24	\$ (295,238.00)		
Revenue	\$ 31,725.47		
Disbursements	\$ 30,407.25		
Fund Balance 3-31-25	\$ (293,919.78)		

Budget Recap			
Fund			
#01-Corp	\$ 461,192.00		\$ 490,602.00
#02-Rec	\$ 471,864.00		\$ 487,851.00
#03-Facility	\$ 97,625.00		\$ 112,442.00
#04-Park Maintenance	\$ 382,300.47		\$ 382,300.00
#05-Museum	\$ 146,142.00		\$ 146,142.00
#06-SRA	\$ 102,021.00		\$ 102,021.00
#07-Police	\$ 19,283.00		\$ 19,283.00
#08-P & L	\$ 11,050.00		\$ 11,050.00
#09-Insurance	\$ 67,084.00		\$ 76,100.00
#10-Bond & Interest	\$ 606,804.23		\$ 606,804.23
#11-IMRF	\$ 38,516.00		\$ 38,200.00
#12-FICA/Med	\$ 51,354.00		\$ 50,000.00
#15-Cap. Improvements	\$ 35,431.30		\$ 35,431.46
TOTAL	\$ 2,490,667.00		\$ 2,558,226.69
TOTAL FUND BALANCE 4-1-2024	\$ 372,954.00		
TOTAL FUND BALANCE 3-31-2025	\$ 351,059.21		

Section 3:

The estimated receipts and revenues of the District derived from sources other than taxation and not specifically appropriated, and all unexpected balances from the preceding fiscal year not required for the purpose for which they were appropriated and levied, shall constitute the corporate fund and shall first be placed to the credit of such fund.

Section 4:

This ordinance has been conveniently available for public inspection at the Administrative Office of the Dixon Park District and the Dixon Park District Website dixonparkdistrict.com for at least 30 days prior to final action. A public hearing was held at the Administrative Office of the Dixon Park District, Dixon, Illinois **on the 15th day of May, 2025** at 6 p.m. and information was publicly available in print by Publication in the Dixon Telegraph, being a newspaper published within the district, at least one week prior to such hearing; and that all other legal requirements for the adoption of the annual budget and appropriation ordinance of this District for the fiscal year beginning April 1, 2025 and ending March 31, 2026

Date: _____

President_____
Vice President_____
Secretary_____
Chief Fiscal Officer-Treasurer

Vote:

Rodney Frey

Anthony Venier

Keith Aurand

Autumn Brady

Nathan McCoy

SEAL