

THE COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE OF THE KINGSBURY PARK DISTRICT, BOND COUNTY, ILLINOIS, FOR THE FISCAL YEAR BEGINNING ON THE 1ST DAY OF JANUARY A.D. 2026, AND ENDING ON THE 31ST DAY OF DECEMBER A.D. 2026.

WHEREAS, the Board of Commissioner of the KINGSBURY PARK DISTRICT, BOND COUNTY, ILLINOIS, caused to be prepared in tentative form an amended combined Budget and Appropriation Ordinance, and the Secretary of the Board has made the same conveniently available to public inspection for at least 30 days prior to final action thereon, and

WHEREAS, a public hearing was held on the 9th day of March 2026, and notice of said hearing was given at least one week prior thereto as required by law, and all other legal requirements have been complied with.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF THE PARK COMMISSIONERS OF THE KINGSBURY PARK DISTRICT, BOND COUNTY, ILLINOIS AS FOLLOWS:

SECTION 1: That the amounts herein set forth, or so much thereof as may be authorized by law and as may be needed are hereby budgeted and appropriated for the corporate purposes of the Kingsbury Park District, Bond County, Illinois, to defray all necessary expenses of said Park District, as specified in Section 2 for the fiscal year.

SECTION 2: The amounts budgeted and appropriated for each object of purpose are as follows:

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BOND COUNTY CLERK & RECORDER

I. General Corporate Fund

Beginning Cash on Hand	\$	381,310
Estimated Revenues		
Boat Permit Income	\$	2,070
Concessions	\$	575
Donation Income	\$	57,500
Grant Income	\$	80,500
Indoor Recreation Income	\$	9,200
Interest Income	\$	115
Land Rental	\$	1,380
Miscellaneous Income	\$	8,050
Park Income	\$	4,600
Patriot's Park	\$	230
Property Tax Income	\$	156,851
Replacement Tax Income	\$	70,150
Special Events	\$	575
Transfer In	\$	172,500
Total Estimated Revenues	\$	564,296
Total Funds Available	\$	945,606
Budgeted and Appropriated Expenditures		
G-01 Maintenance Salaries	\$	70,150
G-02 Supplies	\$	17,825
G-03 Repairs & Equipment Rental	\$	16,100
G-04 Utilities	\$	14,950
G-05 Capital Expenses	\$	402,500
G-06 Accounting Fees	\$	8,050
G-08 Administrative Salaries	\$	39,100
G-09 Seminars & Conventions	\$	8,625
G-10 Hospitalization Insurance	\$	14,950
G-11 Director Salary and Benefits	\$	48,875
G-12 Memberships	\$	4,600
G-13 Rent & Office Utilities	\$	21,850
G-14 Miscellaneous	\$	6,900
G-15 Professional Fees	\$	13,800
G-16 Postage	\$	518
G-17 Fuel & Oil	\$	17,250
G-18 Publishing	\$	1,150
G-19 Office Overhead	\$	12,650
G-20 Equipment Lease/Purchase	\$	2,875
G-21 Grants	\$	13,800
G-22 Special Events	\$	575
G-23 Transfer Out	\$	172,500
G-24 Legal Fees	\$	13,800
G-25 Indoor Recreation Expense	\$	4,600
G-26 Concession Expense	\$	1,150
G-27 Property Tax Expense	\$	345
Total Budgeted and Appropriated Expenditures	\$	929,488
Ending Cash on Hand	\$	16,118

I. Recreation Fund

Beginning Cash on Hand	\$	4,186
Estimated Revenues		
Donation Income	\$	13,800
Grant Income	\$	28,750
Indoor Recreation Income	\$	17,250
Interest Income	\$	115
Miscellaneous Income	\$	23,000
Park and Field Rental Income	\$	2,300
Pool Concessions	\$	16,675
Pool Receipts	\$	66,700
Property Tax Income	\$	193,200
General Recreation Receipts	\$	50,600
Transfer In	\$	74,750
Replacement Tax	\$	69,000
Total Estimated Revenue	\$	556,140
Total Funds Available	\$	560,326
Budgeted and Appropriated Expenditures		
R-01 Pool Salaries	\$	112,815
R-02 Pool Maintenance	\$	10,350
R-03 Pool Supplies	\$	19,550
R-04 Recreation Salaries	\$	125,350
R-05 Recreation Maintenance	\$	9,200
R-06 Recreation Supplies	\$	28,750
R-07 Umpires & Referees	\$	9,200
R-08 Seminar & Conventions	\$	3,450
R-09 Recreation Utilities	\$	10,925
R-10 Recreation Capital Improvements	\$	2,300
R-11 Pool Utilities	\$	23,000
R-12 Concessions	\$	6,900
R-13 Pool Capital Improvements	\$	4,600
R-15 Special Events	\$	288
R-16 Lease Agreements/Purchase	\$	8,625
R-17 Pool Emergency	\$	4,600
R-18 Hospitalization Insurance	\$	13,800
R-19 Grants	\$	28,750
R-20 Transfer Out	\$	69,000
R-21 Indoor Recreation	\$	11,500
R-22 Office Rent and Utilities	\$	14,375
Total Budgeted and Appropriated Expenditures	\$	517,328
Ending Cash on Hand	\$	42,999

III. Insurance Fund

Beginning Cash on Hand	\$ 45,187
Estimated Revenues	
Interest Income	\$ 115
Property Tax Income	\$ 39,100
Total Estimated Revenue	\$ 39,215
Total Funds Available	\$ 84,402
Budgeted and Appropriated Expenditures	
I-01 Property and Liability Insurance	\$ 57,500
I-02 Worker's Comp Insurance	\$ 16,675
I-03 State Unemployment Insurance	\$ 1,725
I-04 Insurance Salaries	\$ 8,050
Total Budgeted and Appropriated Expenditures	\$ 83,950
Ending Cash on Hand	\$ 452

IV. Paving and Lighting Fund

Beginning Cash on Hand	\$	12,087
Estimated Revenues		
Interest Income	\$	100
Miscellaneous Income	\$	500
Property Tax Income	\$	5,300
Total Estimated Revenue	\$	5,900
Total Funds Available	\$	17,987
Budgeted and Appropriated Expenditures		
L-01 Light Improvements	\$	2,750
L-02 Roads	\$	15,000
Total Budgeted and Appropriated Expenditures	\$	17,750
Ending Cash on Hand		237

V Museum Fund

Beginning Cash on Hand	\$	133,887
Estimated Revenues		
Grant Income	\$	30,000
Interest Income	\$	500
Property Tax Income	\$	30,000
Trail Fees	\$	2,000
Total Estimated Revenue	\$	62,500
Total Funds Available	\$	196,387
Budgeted and Appropriated Expenditures		
M-01 Historical Society Museum	\$	7,000
M-02 Nature Preserve Museum Capital	\$	94,000
M-03 Grants	\$	30,000
M-04 Salaries	\$	31,000
M-05 Nature Preserve Trash	\$	2,000
M-06 Nat Preserve Utilities	\$	3,000
M-07 Nature Preserve Maintenance	\$	25,000
M-08 DeMoulin Museum	\$	2,000
Total Budgeted and Appropriated Expenditures	\$	194,000
Ending Cash on Hand	\$	2,387

VI. Social Security Fund

Beginning Cash on Hand	\$	4,768
Estimated Revenues		
Property Tax Income	\$	23,000
Interest Income	\$	100
Total Estimated Revenue	\$	23,100
Total Funds Available	\$	27,868
Budgeted and Appropriated Expenditures		
S-1 Social Security Contributions	\$	27,500
Total Budgeted and Appropriated Expenditures	\$	27,500
Ending Cash on Hand	\$	368

VII. Audit Fund

Beginning Cash on Hand	\$	882
Estimated Revenues		
Property Tax Income	\$	7,100
Interest Income	\$	100
Transfer In	\$	3,000
Total Estimated Revenue	\$	10,200
Total Funds Available	\$	11,082
Budgeted and Appropriated Expenditures		
A-1 Audit Services	\$	8,082
A-2 Transfer Out	\$	3,000
Total Budgeted and Appropriated Expenditures	\$	11,082
Ending Cash on Hand		0

VIII. IMRF Fund

Beginning Cash on Hand	\$	19,853
Estimated Revenues		
Property Tax Income	\$	2,000
Interest Income	\$	100
Total Estimated Revenue	\$	2,100
Total Funds Available	\$	21,953
Budgeted and Appropriated Expenditures		
1 IMRF Contributions	\$	14,000
Total Budgeted and Appropriated Expenditures	\$	14,000
Ending Cash on Hand	\$	7,953

IX. Capital Improvement Fund

Beginning Cash on Hand		\$0
Estimated Revenues		
Bond Proceeds		0.00
Grant and Donations Income		50,000.00
Interest Income		200.00
Total Estimated Revenue	\$	50,200
Total Funds Available	\$	50,200
Budgeted and Appropriated Expenditures		
C-01 Financial Advisor Fees		\$0
C-02 Bond Counsel Fees		\$0
C-03 Capital Improvements	\$	50,200
Total Budgeted and Appropriated Expenditures	\$	50,200
Ending Cash on Hand		\$0

X. Bond and Interest Fund

Beginning Cash on Hand	\$	596
Estimated Revenues		
Property Tax Income	\$	241,350
Transfer In	\$	65,000
Total Estimated Revenue	\$	306,350
Total Funds Available	\$	306,946
Budgeted and Appropriated Expenditures		
B-01 Bond Principal	\$	230,955
B-02 Bond Interest	\$	10,393
B-03 Transfer Out	\$	65,000
Total Budgeted and Appropriated Expenditures	\$	306,348
Ending Cash on Hand	\$	598

Summary
Kingsbury Park District
Annual Combined Budget and Appropriation Ordinance
Ordinance 2026-01
For the Fiscal Year Ending December 31, 2026

	Expenditures	Total Funds Available
Audit Fund	\$ 11,082	\$ 11,082
Bonds Fund	\$ 306,348	\$ 306,946
Capital Improvements Fund	\$ 50,200	\$ 50,200
General Fund	\$ 929,488	\$ 945,606
IMRF Fund	\$ 14,000	\$ 21,953
Insurance Fund	\$ 83,950	\$ 84,402
Museum Fund	\$ 194,000	\$ 196,387
Paving & Lighting Fund	\$ 17,750	\$ 17,987
Recreation Fund	\$ 517,328	\$ 560,326
Social Security Fund	\$ 27,500	\$ 27,868
<i>Total</i>	<i>\$ 2,151,645</i>	<i>\$ 2,222,757</i>

This Ordinance shall be in full force and effect from and after it's passage and approval.

Approved this 9th day of March 2026, PURSUANT TO ROLL CALL AS FOLLOWS:

Roll Call:

Ms. Barb Smith	<u>Yes</u>	NO	Absent
MS. Joellen Vohlken	<u>Yes</u>	NO	Absent
Mr. William Schneck	<u>Yes</u>	NO	Absent
Ms. Amanda Wilkie	<u>Yes</u>	NO	Absent
Ms. Lynn Ulmer	Yes	NO	<u>Absent</u>

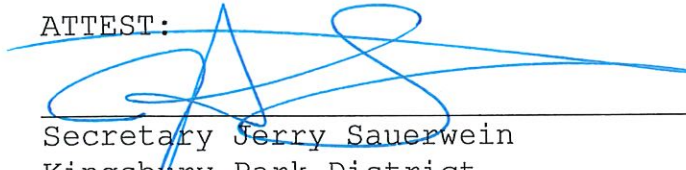
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President Barb Smith
Board of Commissioners
Kingsbury Park District

SEAL

ATTEST:



Secretary Jerry Sauerwein
Kingsbury Park District