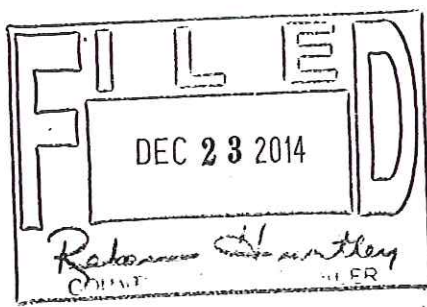




COMBINED
BUDGET
AND
APPROPRIATION
ORDINANCES



Ordinance

Year 2014

BYRON FOREST PRESERVE DISTRICT

**Combined Budget and
Appropriation Ordinances**

Ordinance No. 14-4

ORDINANCE # 14-4

THE COMBINED BUDGET AND APPROPRIATION ORDINANCE OF THE BYRON FOREST PRESERVE DISTRICT, OGLE COUNTY, ILLINOIS FOR THE YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2015 AND ENDING ON THE 31ST DAY OF DECEMBER, 2015.

WHEREAS, the Board of Commissioners of the Byron Forest Preserve District, Ogle County, Illinois, caused to be prepared in tentative form a Combined Budget and Appropriation Ordinance, and the Secretary of the Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon, and

WHEREAS, a public hearing was held as to such Budget and Appropriation Ordinance on the 17th day of November, 2014.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE BYRON FOREST PRESERVE DISTRICT, OGLE 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 Byron Forest Preserve District, Ogle County, Illinois to defray all necessary expenses of said Forest Preserve District, as specified in Section 2 for the year beginning January 1, 2015 and ending December 31, 2015.

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

I. CORPORATE FUND

BEGINNING CASH/FUND EQUITY		\$	362,775
ESTIMATED REVENUE			
Property taxes	396,000		
Gift Shop Income	2,000		
Concessions	1,850		
Interest	1,400		
Bar Service	5,000		
Education Programs Fees	98,750		
Property Rental/Lease	91,730		
Blaze Sponsors	5,000		
Other Income	10,000		
Total Estimated Revenue			611,730
Total Estimated Funds Available			974,505

Administrative

Personnel			
Wages - Salary	62,800		
Wages - Part Time	9,500		
Wages - Seasonal	13,000		
Health Insurance	7,500		
Total Personnel		92,800	

Supplies			
Janitorial Supplies	1,000		
Office	4,000		
Motor Fuel & Lubrication	1,600		
Hardware and Small Tools	150		
Safety Supplies	500		
Gift Shop	1,500		
Concession	1,000		
Bar Service Supplies	3,500		
Volunteer Supplies	800		
Total Supplies		14,050	
Contractual Services			
Public Notices	250		
Legal	12,000		
Other Professional	2,500		
Communications	16,500		
Postage	5,000		
Training & Travel	7,650		
Printing	7,500		
Advertising	25,000		
Natural Gas	8,000		
Electrical	20,000		
Building Repair & Maint.	8,000		
Equipment Repair & Maint.	2,500		
Dues & Memberships	5,000		
Uniforms	1,500		
Computer Support & Repairs	9,300		
Total Contractual Services		130,700	
Miscellaneous		4,000	
Total Administrative			241,550
Board of Commissioners			
Personnel			
Supplemental Compensation		6,500	
Contractual Services			
Training and Travel	2,500		
Dues and Membership	5,000		
Miscellaneous	7,000		
Total Contractual Services		14,500	
Total Board of Commissioners			21,000
Heritage Farm			
Contractual Services			
Total Contractual Services		-	
Total Heritage Farm			-

Education**Personnel**

Wages - Salary	79,200	
Wages - Part Time	62,600	
Wages - Seasonal	9,000	
Health Insurance	<u>14,250</u>	
Total Personnel		165,050

Supplies

Office	450	
Motor Fuel & Lubrication	250	
Building & Construction	500	
Grain, Feed, & Game	750	
Nature Preschool	3,000	
Adventure Club	500	
Earthkeepers	100	
Children's Concert	1,000	
Birthday Parties	300	
Field Trips	450	
Halloween on the Prairie	1,200	
Summer Concerts	2,500	
Summer Camp	8,500	
Outdoor Adventure	<u>8,000</u>	
Total Supplies		27,500

Contractual Services

Professional Services	1,250	
Postage	100	
Training and Travel	3,250	
Equipment Repair & Maint.	1,750	
Natural Gas	750	
Electric	2,550	
Dues and Membership	1,100	
Uniforms	1,200	
Heritage Farm Operating	400	
Advertising	1,000	
Computer Repair & Support	700	
Museum Displays	<u>500</u>	
Total Contractual Services		<u>14,550</u>
Total Education		207,100

Restoration/Land Management**Personnel**

Wages - Salary	23,200	
Wages - Full Time Hourly	11,000	
Wages - Seasonal	4,000	
Health Insurance	<u>5,500</u>	
Total Personnel		43,700

Supplies		
Janitorial Spplies	750	
Office	500	
Motor Fuel and Lubrication	7,000	
Building and Construction	1,000	
Hardware and Small Tools	1,000	
Equipment Parts	2,000	
Grain, Feed and Game	250	
Safety	<u>1,000</u>	
Total Supplies		13,500

Contractual			
Other Professional Services	7,000		
Postage	-		
Training and Travel	2,000		
Advertising	-		
Natural Gas	4,000		
Electrical	3,000		
Building Repair and Maintenance	4,000		
Vehicle Repair & Maintenance	1,000		
Equipment Repair and Maintenance	1,500		
Dues and Memberships	400		
Uniforms	500		
Computer Support	<u>2,300</u>		
Total Contractual		<u>25,700</u>	
Total Restoration/Land Management			<u>82,900</u>
Total Corporate Expenditures			<u>552,550</u>

ENDING CASH/FUND EQUITY	\$	<u><u>421,955</u></u>
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II. PRAIRIEVIEW GOLF COURSE

BEGINNING CASH/FUND EQUITY	\$	270,450
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ESTIMATED REVENUE			
Golf interest income	1,400		
Pro Shop	57,000		
Green fees	255,000		
Playday green fees	90,000		
Assoc. golf fees	2,000		
Rental fees (carts, clubs)	1,400		
Golf lessons	7,000		
Concessions	185,000		
Playday concessions	95,000		
Cart rental	185,000		
Driving range	21,000		
Other Income	<u>22,000</u>		
Total Estimated Revenue			<u>921,800</u>
Total Estimated Funds Available			1,192,250

Golf Clubhouse Expenses**Personnel**

Wages - Salary	118,700	
Seasonal - PV concessions	60,000	
Seasonal - PV cart attendant	14,000	
Seasonal - PV shop cashier	25,000	
Health Insurance	<u>16,500</u>	
Total Personnel		234,200

Supplies

Janitorial Supplies	3,500	
Office	1,500	
Motor Fuel & Lubrication	11,000	
Building & Small Tools	500	
Hardware and Small Tools	500	
Equipment parts	500	
Golf supplies	1,000	
Safety Supplies	500	
Gift Shop	47,000	
Concession supplies	120,000	
Concession equipment/small wares	1,000	
Tournament expenses	1,500	
Driving range	<u>3,000</u>	
Total Supplies		191,500

Contractual Services

Other Professional	8,300	
Communications	3,500	
Postage	250	
Training & Travel	1,000	
Printing	1,500	
Advertising	20,000	
Natural Gas	8,000	
Electrical	12,000	
Building Repair & Maint.	4,000	
Equipment Repair & Maint.	5,000	
Equipment Rental	-	
Dues & Memberships	3,500	
Taxes & license fees	2,400	
Computer Support & Repairs	8,000	
Uniforms	2,000	
Miscellaneous/other	<u>6,000</u>	
Total Contractual Services		<u>85,450</u>

Total Clubhouse Expenses**511,150**

Golf Administrative Expenses

Personnel

Wages - Salary	71,200	
Health Insurance	<u>11,000</u>	
Total Golf Administration		82,200

Board of Comm.

Supplemental Compensation	<u>8,000</u>	
Total Board Expenses		<u>8,000</u>

90,200

Golf Maintenance Expenses

Personnel

Wages - Salary	94,750	
Wages - Part Time	-	
Wages - seasonal	45,000	
Health Insurance	<u>19,200</u>	
Total Personnel		158,950

Supplies

Chemicals	47,000	
Janitorial	600	
Office	700	
Motor fuel & lubricant	23,000	
Grass & landscaping	4,000	
Golf supplies	4,000	
Safety supplies	500	
Top dressing / bunker sand	<u>9,000</u>	
Total Supplies		88,800

Contractual Services

Public notices	50	
Other Professional	800	
Postage	75	
Training & Travel	4,500	
Natural Gas	6,000	
Electrical	15,000	
Building Repair & Maint.	3,000	
Equipment Repair & Maint.	14,000	
Equipment Rental	1,500	
Dues & Memberships	1,600	
Computer Support & Repairs	3,500	
Uniforms	<u>1,850</u>	
Total Contractual Services		51,875

Total Golf Maintenance Expenses 299,625

Total Golf Course Expenditures 900,975

ENDING CASH/FUND EQUITY

\$ 291,275

III. INSURANCE DEDUCTIBLE

BEGINNING CASH/FUND EQUITY		\$	-
ESTIMATED REVENUE			
Interest Income	-		
Transfers from Prairie View	-		
Total Estimated Revenue	<u>-</u>		-
CONTRACTED EXPENDITURES			
Contractual Services - Employer cost			<u>-</u>
ENDING CASH/FUND EQUITY		\$	<u><u>-</u></u>

IV. ILLINOIS MUNICIPAL RETIREMENT FUND

BEGINNING CASH/FUND EQUITY		\$	10,125
ESTIMATED REVENUE			
Property Tax	95,000		
Interest	<u>25</u>		
Total Estimated Revenue			<u>95,025</u>
Total Estimated Funds Available			105,150
ESTIMATED EXPENDITURES			
Contractual Services - Employer Share			<u>95,000</u>
ENDING CASH/FUND EQUITY		\$	<u><u>10,150</u></u>

V. LIABILITY INSURANCE FUND

BEGINNING CASH/FUND EQUITY		\$	81,280
ESTIMATED REVENUE			
Property Taxes	110,000		
Insurance Claims	<u>2,500</u>		
Interest	<u>100</u>		
Total Estimated Revenue			<u>112,600</u>
Total Estimated Funds Available			193,880

ESTIMATED EXPENDITURES

Personnel

Wages - Salary	58,225	
Health Insurance	<u>10,000</u>	
Total Personnel		68,225

Contractual Services

Camera Phones	7,680	
Drug Tests	1,750	
Insurance Premium	33,500	
Miscellaneous	<u>1,000</u>	
		<u>43,930</u>

Total Liability Insurance Expenditures 112,155

ENDING CASH/FUND EQUITY \$ 81,725

VI. UNEMPLOYMENT INSURANCE FUND

BEGINNING CASH/FUND EQUITY \$ 41,000

ESTIMATED REVENUE

Property Tax	10,000	
Interest	<u>50</u>	
Total Estimated Revenues		<u>10,050</u>

Total Estimated Funds Available 51,050

ESTIMATED EXPENDITURES

Contractual Services - Unemployment Insurance 10,000

ENDING CASH/FUND EQUITY \$ 41,050

VII. WORKER'S COMPENSATION FUND

BEGINNING CASH/FUND EQUITY \$ 35,600

ESTIMATED REVENUE

Property Tax	25,000	
Interest	<u>50</u>	
Total Estimated Revenues		<u>25,050</u>

Total Estimated Funds Available 60,650

ESTIMATED EXPENDITURES

Contractual Services -
Worker's Compensation Insurance 25,000

ENDING CASH/FUND EQUITY \$ 35,650

VIII. SOCIAL SECURITY FUND

BEGINNING CASH/FUND EQUITY		37,150
ESTIMATED REVENUE		
Property Tax	80,000	
Interest	<u>50</u>	
Total Estimated Revenues		<u>80,050</u>
Total Estimated Funds Available		117,200
ESTIMATED EXPENDITURES		
Contractual Services - FICA and Medicare		<u>80,000</u>
ENDING CASH/FUND EQUITY		<u>\$ 37,200</u>

IX. AUDIT

BEGINNING CASH/FUND EQUITY		\$ 6,825
ESTIMATED REVENUE		
Property Tax	12,000	
Interest	<u>15</u>	
Total Estimated Revenues		<u>12,015</u>
Total Estimated Funds Available		18,840
ESTIMATED EXPENDITURES		
Contractual Services - Audit		<u>12,000</u>
ENDING CASH/FUND EQUITY		<u>\$ 6,840</u>

X. DEBT SERVICE FUND

BEGINNING CASH/FUND EQUITY		\$ 443,550
ESTIMATED REVENUE		
Property Tax	2,006,000	
Interest	<u>150</u>	
Total Estimated Revenues		<u>2,006,150</u>
Total Estimated Funds Available		2,449,700
ESTIMATED EXPENDITURES		
Other Professional Services		3,500
G.O. Bond principal		1,750,000
G.O. Bond interest		<u>251,000</u>
Total Debt Service Expenditures		<u>2,004,500</u>
ENDING CASH/FUND EQUITY		<u>\$ 445,200</u>

XI. CAPITAL PROJECTS FUND

BEGINNING CASH/FUND EQUITY		\$	13,000
ESTIMATED REVENUE			
Bond Proceeds	1,450,000		
BAB Refund	72,300		
Other Income	10,000		
Interest	1,000		
Gain on Sale of Golf Carts	-		
Total Estimated Revenue			<u>1,533,300</u>
Total Estimated Available Funds			1,546,300
ESTIMATED EXPENDITURES			
Capital Projects			
Administrative Capital	576,150		
Restoration	59,000		
Golf / Maintenance	490,331		
Total Capital Projects			<u>1,125,481</u>
Capital Construction Department			
Personnel			
Wages - Salary	149,000		
Wages - Full Time Hourly	133,000		
Wages - Part-time	-		
Wages - Seasonal	25,000		
Health Insurance	53,000		
Total Personnel		360,000	
Supplies			
Motor Fuel and Lubrication	19,000		
Building and Construction	2,000		
Equipment Parts	10,000		
Safety	2,000		
Total Supplies		33,000	
Contractual			
Natural Gas	2,500		
Electric	750		
Building Repair	1,500		
Vehicle Repair	4,000		
Equipment Repair & Rent	11,000		
Uniforms	1,500		
Computer Repair & Support	4,000		
Training and Travel	2,000		
Total Contractual		27,250	
Total Capital Construction Department			<u>420,250</u>
Total Capital Projects Expenditures			<u>1,545,731</u>
ENDING CASH/FUND EQUITY		\$	<u>569</u>

XII. LAND ACQUISITION FUND

BEGINNING CASH/FUND EQUITY	\$	2,600
ESTIMATED REVENUE		
Bond Proceeds	-	
Interest	-	
		<hr/>
Total Estimated Revenue		-
		<hr/>
Total Estimated Available Funds		2,600
ESTIMATED EXPENDITURES		
Legal	-	
Other Professional Service	120	
Restoration/Maintenance Complex	-	
		<hr/>
Total Land Acquisition Expenditures		120
		<hr/>
ENDING CASH/FUND EQUITY		2,480
		<hr/>

SUMMARY OF BUDGET AND APPROPRIATIONS FOR 2012

Corporate Fund	\$	552,550
PrairieView Golf Course		900,975
Illinois Municipal Retirement Fund		95,000
Liability Insurance Fund		112,155
Unemployment Insurance Fund		10,000
Worker's Compensation Fund		25,000
Social Security Fund		80,000
Audit Fund		12,000
Debt Service Fund		2,004,500
Capital Projects Fund		1,545,731
Land Acquisition		120
		<hr/>
Total Appropriations All Funds	\$	5,338,031
		<hr/>

SECTION 3: That all sums of money not needed for immediate specific purposes may be invested in interest bearing obligations of the United States or savings certificates of deposit of any State or National Bank, provided that they are fully insured by the Federal Deposit Insurance Corporation.

SECTION 4: This ordinance shall be in full force and effect from and after its passage as prescribed by law. Within 10 days after adoption hereof, this ordinance shall be published once in the Ogle County Life, the same being a newspaper published in and of general circulation in the district. Following publication hereof, the Secretary of the Board is directed to file a certified copy hereof with the Ogle County Clerk no later than 30 days following adoption hereof.

SECTION 5: That all ordinances or resolutions or parts thereof in conflict herewithin be and the same are hereby repealed.

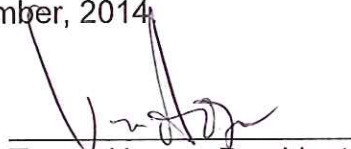
ADOPTED this 17th day of November, 2014, pursuant to a roll call vote by the Board of Commissioners of the Byron Forest Preserve District, Ogle County, Illinois.

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED this 17th day of November, 2014.

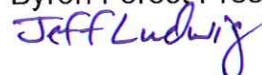


Trevor Hogan, President
BOARD OF COMMISSIONERS
BYRON FOREST PRESERVE DISTRICT

ATTEST:



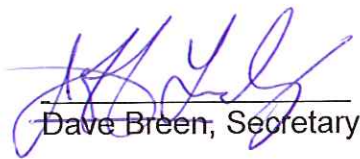
Dave Breen, Secretary
Byron Forest Preserve District



Published in pamphlet form by order of the Board of Commissioners

on November _17th, 2014.

Published in the Ogle County Life by order of the Board of Commissioners
on _____ November 24 _____, 2014.



Dave Breen, Secretary

EXHIBIT A

BRYON FOREST PRESERVE DISTRICT

CERTIFIED ESTIMATE OF REVENUES BY SOURCE

January 1, 2015 - December 31, 2015

CORPORATE FUND

Property Taxes	396,000	
Gift Shop Income	2,000	
Concessions	1,850	
Interest	1,400	
Food Service Beverages	5,000	
Education Programs Fees	98,750	
Property Rental/Lease	91,730	
Blaze Sponsors	5,000	
Other Income	<u>10,000</u>	
Total Corporate Fund		<u>611,730</u>

GOLF COURSE ENTERPRISE FUND

Golf interest income	1,400	
Pro Shop	57,000	
Green fees	255,000	
Playday green fees	90,000	
Assoc. golf fees	2,000	
Rental fees (carts, clubs)	1,400	
Golf lessons	7,000	
Concessions	185,000	
Playday concessions	95,000	
Cart rental	185,000	
Driving range	21,000	
Other Income	<u>22,000</u>	
Total Golf Course Enterprise Fund		<u>921,800</u>

ILLINOIS MUNICIPAL RETIREMENT FUND

Property Taxes	95,000	
Interest	<u>25</u>	
Total Illinois Municipal Retirement Fund		95,025

LIABILITY INSURANCE FUND		
Property Taxes	110,000	
Interest	<u>100</u>	
Total Liability Insurance Fund		110,100
UNEMPLOYMENT INSURANCE FUND		
Property Taxes	10,000	
Interest	<u>50</u>	
Total Unemployment Insurance Fund		10,050
WORKER'S COMPENSATION FUND		
Property Taxes	25,000	
Interest	<u>50</u>	
Total Worker's Compensation Fund		25,050
SOCIAL SECURITY FUND		
Property Taxes	80,000	
Interest	<u>50</u>	
Total Social Security Fund		80,050
AUDIT FUND		
Property Taxes	12,000	
Interest	<u>15</u>	
Total Audit Fund		12,015
DEBT SERVICE FUND		
Property Taxes	2,006,000	
Interest	<u>150</u>	
Total Debt Service Fund		2,006,150
CAPITAL PROJECTS FUND		
Bond Proceeds	1,450,000	
BAB Refund	72,300	
Other Income	10,000	
Interest	1,000	
Golf Cart Gain on Sale	<u>-</u>	
Total Capital Projects Fund		1,533,300
LAND ACQUISITION FUND		
Bond Proceeds	-	
Interest	<u>-</u>	
Total Land Acquisition Fund		-
Total revenues all funds		<u>\$ 5,405,270</u>

STATE OF ILLINOIS)
) SS
COUNTY OF OGLE)

CERTIFICATE OF ORDINANCE AND MINUTES

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Commissioners of the Byron Forest Preserve District, Ogle County, Illinois (the "Board"), and such Secretary I am the keeper of the records and files of the Board.

I do further certify that the attached and foregoing is a true, full and complete transcript of that portion of the minutes of the meeting of the Board held on the 17th day of November, 2014, insofar as same relates to the adoption of Ordinance No. 14-4 entitled:

THE COMBINED BUDGET AND APPROPRIATION ORDINANCE
OF THE BYRON FOREST PRESERVE DISTRICT, OGLE
COUNTY, ILLINOIS FOR THE YEAR BEGINNING OF THE 1ST
DAY OF JANUARY, 2015 AND ENDING ON THE 31ST DAY OF
DECEMBER, 2015.

A true, correct and complete copy of which said Ordinance as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

I do further certify that the deliberations of the Board on the adoption of said ordinance were conducted openly, that the vote on the adoption of said ordinance was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the Downstate Forest Preserve District Act, approved June 27, 1913, as amended, and that the Board has complied with all the provisions of said Acts and with all of the procedural rules of the Board in the conduct of said meeting and in adoption of said ordinance.

IN WITNESS WHEREOF, I have hereunto set my official signature and corporate seal of the Byron Forest Preserve District, Ogle County, Illinois, at Byron, Illinois, this 17th day of November, 2014.

[SEAL]



Secretary, Board of Commissioners
Byron Forest Preserve District,
Ogle County, Illinois

STATE OF ILLINOIS)
) SS
COUNTY OF OGLE)

FILING CERTIFICATE

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of the County of Ogle, Illinois, and as such official do further certify that on the ____ day of _____, 2014, there was filed in my office a duly certified copy of Ordinance No. 14-4 entitled:

THE COMBINED BUDGET AND APPROPRIATION ORDINANCE
OF THE BYRON FOREST PRESERVE DISTRICT, OGLE
COUNTY, ILLINOIS FOR THE YEAR BEGINNING ON THE 1ST
DAY OF JANUARY, 2015 AND ENDING ON THE 31ST DAY OF
DECEMBER, 2015.

duly passed by the Board of Commissioners of the Byron Forest Preserve District, Ogle County, Illinois, on the 17th day of November, 2014, and that the same had been deposited in the officials files and records of my office.

GIVEN under my hand and the seal of said Ogle County, Illinois this ____ day of _____, 2014.

County Clerk of The
County of Ogle, Illinois

[SEAL]

CERTIFIED ESTIMATE OF REVENUES BY SOURCE

The undersigned, Chief Fiscal Officer of the Byron Forest Preserve District, Ogle County, Illinois, does hereby certify that the estimate of revenues by source, and anticipated to be received by said taxing district, are set forth in the Annual Budget And Appropriation Ordinance as "Estimated Revenues", and is a true statement of said estimates.

This certification is made and filed pursuant to the requirements of Public Act 83-881 (35 ILCS 205/162) and on behalf of the Byron Forest Preserve District, Ogle County, Illinois.

Date this __17th__ day of November, 2014

A handwritten signature in blue ink, consisting of a stylized 'J' followed by a series of loops and a long horizontal stroke, positioned above a solid horizontal line.