

Ordinance

Year 2025

BYRON FOREST PRESERVE DISTRICT

Combined Budget and

Appropriation Ordinances

Ordinance No. 24-4

ORDINANCE # 24-4

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, 2025 AND ENDING ON THE 31ST DAY OF DECEMBER, 2025.

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 18th day of November, 2024.

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, 2025 and ending December 31, 2025.

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

I. CORPORATE FUND

BEGINNING CASH/FUND EQUITY		\$	388,500
ESTIMATED REVENUE			
Property taxes	410,000		
Gift Shop Income	1,400		
Concessions	1,100		
Interest	14,000		
Bar Service	26,000		
Education Programs Fees	165,900		
Property Rental/Lease	155,150		
Blaze Sponsors	-		
Other Income	25,625		
Total Estimated Revenue			<u>799,175</u>
Total Estimated Funds Available			<u>1,187,675</u>

Administrative

Personnel			
Wages - Salary	120,100		
Wages - Part Time	25,000		
Wages - Seasonal	22,000		
Health Insurance	26,100		
Total Personnel			<u>193,200</u>

Supplies		
Janitorial Supplies	1,200	
Office	4,000	
Motor Fuel & Lubrication	1,700	
Hardware and Small Tools	150	
Safety Supplies	750	
Gift Shop	400	
Concession	750	
Bar Service Supplies	11,000	
Volunteer Supplies	1,200	
Total Supplies	<u>21,150</u>	21,150
Contractual Services		
Public Notices	2,500	
Legal	7,500	
Other Professional	1,500	
Communications	26,000	
Postage	1,750	
Training & Travel	10,000	
Printing	500	
Advertising	15,000	
Natural Gas	5,000	
Electrical	14,000	
Building Repair & Maint.	12,000	
Equipment Repair & Maint.	2,500	
Dues & Memberships	5,000	
Uniforms	1,500	
Computer Support & Repairs	17,000	
Total Contractual Services	<u>121,750</u>	121,750
Planned Fund Reduction	-	
Miscellaneous	15,000	
Total Administrative	<u>15,000</u>	351,100
Board of Commissioners		
Personnel		
Supplemental Compensation		10,000
Contractual Services		
Training and Travel	2,500	
Dues and Membership	4,000	
Miscellaneous	22,000	
Total Contractual Services	<u>28,500</u>	38,500
Total Board of Commissioners		

Education

Personnel

Wages - Salary	111,225	
Wages - Part Time	62,900	
Wages - Seasonal	32,000	
Health Insurance	11,850	
Total Personnel		217,975

Supplies

Office	500	
Printing	500	
Building & Construction	750	
Grain, Feed, & Game	750	
Nature Preschool	5,000	
Adventure Club	4,000	
Earthkeepers	750	
Children's Concert	425	
Birthday Parties	-	
Field Trips	100	
Halloween on the Prairie	2,000	
Summer Concerts	1,500	
Summer Camp	23,000	
Outdoor Adventure	5,000	
Total Supplies		44,275

Contractual Services

Professional Services	2,250	
Postage	100	
Training and Travel	4,250	
Equipment Repair & Maint.	3,450	
Natural Gas	-	
Electric	550	
Dues and Membership	1,150	
Uniforms	1,200	
Heritage Farm Operating	400	
Advertising	1,200	
Computer Repair & Support	9,000	
Museum Displays	5,000	
Total Contractual Services		28,550
Total Education		290,800

Restoration/Land Management

Personnel

Wages - Salary	42,200	
Wages - Full Time Hourly	-	
Wages - Seasonal	7,500	
Health Insurance	9,500	
Total Personnel		59,200

Supplies		
Janitorial Spplies	750	
Office	1,000	
Motor Fuel and Lubrication	8,000	
Building and Construction	1,500	
Hardware and Small Tools	1,000	
Equipment Parts	3,000	
Grain, Feed and Game	-	
Safety	1,000	
Total Supplies		16,250
Contractual		
Other Professional Services	7,000	
Postage	-	
Training and Travel	1,000	
Advertising	-	
Natural Gas	5,000	
Electrical	11,000	
Building Repair and Maintenance	5,500	
Vehicle Repair & Maintenance	2,500	
Equipment Repair and Maintenance	2,000	
Dues and Memberships	500	
Uniforms	500	
Computer Support	3,000	
Total Contractual		38,000
Total Restoration/Land Management		113,450
Total Corporate Expenditures		793,850
ENDING CASH/FUND EQUITY		\$ 393,825

II. PRAIRIEVIEW GOLF COURSE

BEGINNING CASH/FUND EQUITY		\$ 365,000
ESTIMATED REVENUE		
Golf interest income	8,000	
Pro Shop	125,000	
Green fees	420,000	
Playday green fees	135,000	
Assoc. golf fees	500	
Rental fees (carts, clubs)	10,000	
Golf lessons	16,000	
Concessions	305,000	
Playday concessions	75,000	
Cart rental	240,000	
Driving range	20,000	
Bay Rental - PrairieFire	550,000	
Club Rental - PrairieFire	10,000	
Concessions - PrairieFire	750,000	
Merchandise - PrairieFire	7,000	
League Fees - PrairieFire	5,000	
Other Income	52,000	
Total Estimated Revenue		2,728,500
Total Estimated Funds Available		3,093,500

Golf Clubhouse Expenses

Personnel

Wages - Salary	212,600	
Seasonal - PV concessions	83,000	
Seasonal - PV cart attendant	45,000	
Seasonal - PV shop cashier	23,500	
Health Insurance	<u>34,250</u>	
Total Personnel		398,350

Supplies

Janitorial Supplies	6,000	
Office	2,500	
Motor Fuel & Lubrication	-	
Building & Small Tools	2,000	
Hardware and Small Tools	250	
Equipment parts	500	
Golf supplies	4,500	
Safety Supplies	500	
Gift Shop	100,000	
Concession supplies	200,000	
Concession equipment/small wares	5,000	
Tournament expenses	5,000	
Driving range	<u>1,500</u>	
Total Supplies		327,750

Contractual Services

Other Professional	4,000	
Communications	9,000	
Postage	500	
Training & Travel	5,000	
Printing	1,000	
Advertising	16,000	
Natural Gas	7,000	
Electrical	18,000	
Building Repair & Maint.	20,000	
Equipment Repair & Maint.	17,000	
Lease / Equipment Rental	-	
Dues & Memberships	3,500	
Taxes & license fees	2,500	
Computer Support & Repairs	6,000	
Uniforms	3,000	
Miscellaneous/other	<u>27,000</u>	
Total Contractual Services		<u>139,500</u>

Total Clubhouse Expenses

865,600

Golf Administrative Expenses

Personnel			
Wages - Salary	115,100		
Health Insurance	<u>43,425</u>		
Total Golf Administration		158,525	
Board of Comm.			
Supplemental Compensation	<u>15,000</u>		
Total Board Expenses		<u>15,000</u>	
			173,525

Golf Maintenance Expenses

Personnel			
Wages - Salary	194,350		
Wages - Part Time	-		
Wages - seasonal	75,000		
Health Insurance	<u>40,525</u>		
Total Personnel		309,875	
Supplies			
Chemicals	55,000		
Janitorial	800		
Office	2,000		
Motor fuel & lubricant	20,000		
Grass & landscaping	10,000		
Golf supplies	6,000		
Safety supplies	500		
Top dressing / bunker sand	<u>9,000</u>		
Total Supplies		103,300	
Contractual Services			
Lift Table	10,000		
Other Professional	800		
Range Tee Renovation	20,000		
Training & Travel	8,000		
Natural Gas	3,000		
Electrical	14,000		
Building Repair & Maint.	10,000		
Equipment Repair & Maint.	40,000		
Equipment Rental	1,500		
Dues & Memberships	1,500		
Computer Support & Repairs	5,000		
Uniforms	<u>3,000</u>		
Total Contractual Services		116,800	
Total Golf Maintenance Expenses			529,975

PrairieFire Expenses

Personnel		
Wages - Salary	120,450	
Wages - Part-Time	65,000	
Wages - Seasonal	190,000	
Health Insurance	<u>20,400</u>	
Total Personnel		395,850
Supplies		
Janitorial Supplies	4,000	
Office	2,500	
Building & Small Tools	5,000	
Hardware and Small Tools	1,000	
Equipment parts	1,000	
Golf supplies	31,000	
Safety Supplies	500	
Gift Shop	5,000	
Concession supplies	350,000	
Concession equipment/small wares	4,000	
TopTracer Fees	<u>23,000</u>	
Total Supplies		427,000
Contractual Services		
Other Professional	10,000	
Communications	7,000	
Training & Travel	4,000	
Printing	1,000	
Advertising	35,000	
Natural Gas	10,000	
Electrical	17,000	
Building Repair & Maint.	30,000	
Equipment Repair & Maint.	10,000	
Dues & Memberships	1,200	
Taxes & license fees	3,000	
Computer Support & Repairs	5,000	
Uniforms	3,000	
Miscellaneous/other	<u>43,000</u>	
Total Contractual Services		<u>179,200</u>
Total Clubhouse Expenses		1,002,050
Total Golf Course Expenditures		<u>2,571,150</u>
ENDING CASH/FUND EQUITY		<u>\$ 522,350</u>

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		\$	87,000
ESTIMATED REVENUE			
Property Tax	110,000		
Interest	<u>3,000</u>		
Total Estimated Revenue			<u>113,000</u>
Total Estimated Funds Available			200,000
ESTIMATED EXPENDITURES			
Contractual Services - Employer Share			<u>95,000</u>
ENDING CASH/FUND EQUITY		\$	<u><u>105,000</u></u>

V. LIABILITY INSURANCE FUND

BEGINNING CASH/FUND EQUITY		\$	61,000
ESTIMATED REVENUE			
Property Taxes	175,000		
Insurance Claims	<u>5,000</u>		
Interest	<u>2,000</u>		
Total Estimated Revenue			<u>182,000</u>
Total Estimated Funds Available			243,000

ESTIMATED EXPENDITURES

Personnel			
Wages - Salary	80,125		
Health Insurance	<u>15,000</u>		
Total Personnel		95,125	
Contractual Services			
Camera Phones	9,600		
Drug Tests	1,500		
Insurance Premium	54,000		
Miscellaneous, Safety Supplies	<u>16,000</u>		
		<u>81,100</u>	
Total Liability Insurance Expenditures			<u>176,225</u>
ENDING CASH/FUND EQUITY			<u>\$ 66,775</u>

VI. UNEMPLOYMENT INSURANCE FUND

BEGINNING CASH/FUND EQUITY			\$ 93,500
ESTIMATED REVENUE			
Property Tax		10,000	
Interest		<u>2,000</u>	
Total Estimated Revenues			<u>12,000</u>
Total Estimated Funds Available			105,500
ESTIMATED EXPENDITURES			
Contractual Services - Unemployment Insurance			<u>10,000</u>
ENDING CASH/FUND EQUITY			<u>\$ 95,500</u>

VII. WORKER'S COMPENSATION FUND

BEGINNING CASH/FUND EQUITY			\$ 47,800
ESTIMATED REVENUE			
Property Tax		50,000	
Interest		<u>1,000</u>	
Total Estimated Revenues			<u>51,000</u>
Total Estimated Funds Available			98,800
ESTIMATED EXPENDITURES			
Contractual Services -			
Worker's Compensation Insurance			<u>50,000</u>
ENDING CASH/FUND EQUITY			<u>\$ 48,800</u>

VIII. SOCIAL SECURITY FUND

BEGINNING CASH/FUND EQUITY		4,000
ESTIMATED REVENUE		
Property Tax	185,000	
Interest	-	
Total Estimated Revenues	<u> </u>	<u>185,000</u>
Total Estimated Funds Available		189,000
ESTIMATED EXPENDITURES		
Contractual Services - FICA and Medicare		<u>150,000</u>
ENDING CASH/FUND EQUITY		<u>\$ 39,000</u>

IX. AUDIT

BEGINNING CASH/FUND EQUITY		\$ 13,500
ESTIMATED REVENUE		
Property Tax	20,000	
Interest	500	
Total Estimated Revenues	<u> </u>	<u>20,500</u>
Total Estimated Funds Available		34,000
ESTIMATED EXPENDITURES		
Contractual Services - Audit		<u>18,000</u>
ENDING CASH/FUND EQUITY		<u>\$ 16,000</u>

X. DEBT SERVICE FUND

BEGINNING CASH/FUND EQUITY		\$ 485,000
ESTIMATED REVENUE		
Property Tax	2,325,000	
Interest	12,000	
Total Estimated Revenues	<u> </u>	<u>2,337,000</u>
Total Estimated Funds Available		2,822,000
ESTIMATED EXPENDITURES		
Other Professional Services		900
G.O. Bond principal		2,230,000
G.O. Bond interest		95,000
Total Debt Service Expenditures		<u>2,325,900</u>
ENDING CASH/FUND EQUITY		<u>\$ 496,100</u>

XI. CAPITAL PROJECTS FUND

BEGINNING CASH/FUND EQUITY		\$	1,000
ESTIMATED REVENUE			
Bond Proceeds	2,211,000		
BAB Refund	-		
Other Income	38,000		
Interest	12,000		
Transfers	-		
	<hr/>		
Total Estimated Revenue			<u>2,261,000</u>
Total Estimated Available Funds			2,262,000
ESTIMATED EXPENDITURES			
Capital Projects			
Administrative Capital	270,500		
Restoration	259,000		
Golf / Maintenance	1,001,600		
Total Capital Projects			<u>1,531,100</u>
Capital Construction Department			
Personnel			
Wages - Salary	410,000		
Wages - Full Time Hourly	-		
Wages - Part-time	25,000		
Wages - Seasonal	41,000		
Health Insurance	90,500		
Total Personnel	<hr/>	566,500	
Supplies			
Motor Fuel and Lubrication	25,000		
Building and Construction	5,000		
Equipment Parts	18,000		
Safety	7,000		
Total Supplies	<hr/>	55,000	
Contractual			
Natural Gas	2,500		
Electric	7,200		
Building Repair	2,500		
Vehicle Repair	5,000		
Equipment Repair & Rent	12,000		
Uniforms	1,750		
Computer Repair & Support	4,000		
Training and Travel	4,000		
Total Contractual		<u>38,950</u>	
Total Capital Construction Department			<u>660,450</u>
Total Capital Projects Expenditures			<u>2,191,550</u>
ENDING CASH/FUND EQUITY		\$	<u><u>70,450</u></u>

XII. LAND ACQUISITION FUND

BEGINNING CASH/FUND EQUITY	\$	56,400
ESTIMATED REVENUE		
Bond Proceeds	-	
Land/Property Rental	-	
Interest	350	
	<hr/>	
Total Estimated Revenue		<u>350</u>
Total Estimated Available Funds		56,750
ESTIMATED EXPENDITURES		
Legal	-	
Other Professional Service	200	
Restoration/Maintenance Complex	-	
	<hr/>	
Total Land Acquistition Expenditures		<u>200</u>
ENDING CASH/FUND EQUITY		<u><u>56,550</u></u>

SUMMARY OF BUDGET AND APPROPRIATIONS FOR 2025

Corporate Fund	\$	793,850
PrairieView Golf Course		2,571,150
Illinois Municipal Retirement Fund		95,000
Liability Insurance Fund		176,225
Unemployment Insurance Fund		10,000
Worker's Compensation Fund		50,000
Social Security Fund		150,000
Audit Fund		18,000
Debt Service Fund		2,325,900
Capital Projects Fund		2,191,550
Land Acquisition		<u>200</u>
Total Appropriations All Funds	\$	<u><u>8,381,875</u></u>

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 working 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 18th day of November, 2024, 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 18th day of November, 2024.

Aaron Vincer, President
BOARD OF COMMISSIONERS
BYRON FOREST PRESERVE DISTRICT

ATTEST:

Kris Baker, Secretary
Byron Forest Preserve District

Published in pamphlet form by order of the Board of Commissioners
on November _18th , 2024

Published in the Ogle County Life by order of the Board of Commissioners
on _____ November 18th _____ , 2024.

Kris Baker, Secretary

EXHIBIT A

BRYON FOREST PRESERVE DISTRICT

CERTIFIED ESTIMATE OF REVENUES BY SOURCE

January 1, 2025 - December 31, 2025

CORPORATE FUND

Property Taxes	410,000	
Gift Shop Income	1,400	
Concessions	1,100	
Interest	14,000	
Food Service Beverages	26,000	
Education Programs Fees	165,900	
Property Rental/Lease	155,150	
Blaze Sponsors	-	
Other Income	25,625	
Total Corporate Fund		<u>799,175</u>

GOLF COURSE ENTERPRISE FUND

Golf interest income	8,000	
Pro Shop	125,000	
Green fees	420,000	
Playday green fees	135,000	
Assoc. golf fees	500	
Rental fees (carts, clubs)	10,000	
Golf lessons	16,000	
Concessions	305,000	
Playday concessions	75,000	
Cart rental	240,000	
Driving range	20,000	
Bay Rental - PrairieFire	550,000	
Club Rental - PrairieFire	10,000	
Concessions - PrairieFire	750,000	
Merchandise - PrairieFire	7,000	
Lessons - PrairieFire	5,000	
Other Income	52,000	
Total Golf Course Enterprise Fund		<u>2,728,500</u>

ILLINOIS MUNICIPAL RETIREMENT FUND

Property Taxes	110,000	
Interest	3,000	
Total Illinois Municipal Retirement Fund		113,000

LIABILITY INSURANCE FUND		
Property Taxes	175,000	
Insurance Claims Paid	5,000	
Interest	2,000	
Total Liability Insurance Fund	<u> </u>	182,000
UNEMPLOYMENT INSURANCE FUND		
Property Taxes	10,000	
Interest	2,000	
Total Unemployment Insurance Fund	<u> </u>	12,000
WORKER'S COMPENSATION FUND		
Property Taxes	50,000	
Interest	1,000	
Total Worker's Compensation Fund	<u> </u>	51,000
SOCIAL SECURITY FUND		
Property Taxes	185,000	
Interest	-	
Total Social Security Fund	<u> </u>	185,000
AUDIT FUND		
Property Taxes	20,000	
Interest	500	
Total Audit Fund	<u> </u>	20,500
DEBT SERVICE FUND		
Property Taxes	2,325,000	
Interest	12,000	
Total Debt Service Fund	<u> </u>	2,337,000
CAPITAL PROJECTS FUND		
Bond Proceeds	2,211,000	
BAB Refund	-	
Other Income	38,000	
Interest	12,000	
Transfers	-	
Total Capital Projects Fund	<u> </u>	2,261,000
LAND ACQUISITION FUND		
Bond Proceeds	-	
Rental Property Income	-	
Interest	350	
Total Land Acquisition Fund	<u> </u>	350
Total revenues all funds		<u>\$ 8,689,525</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 18th day of November, 2024, insofar as same relates to the adoption of Ordinance No. 24-4 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, 2025 AND ENDING ON THE 31ST DAY OF
DECEMBER, 2025.

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 18th day of November, 2024.

[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 _____, 2024, there was filed in my office a duly certified copy of Ordinance No. 24-4 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, 2025 AND ENDING ON THE 31ST DAY OF
DECEMBER, 2025.

duly passed by the Board of Commissioners of the Byron Forest Preserve District, Ogle County, Illinois, on the 18th day of November, 2024, 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 _____, 2024.

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 __18th__ day of November, 2024
