Ordinance

Year 2026

BYRON FOREST PRESERVE DISTRICT

Combined Budget and

Appropriation Ordinances

Ordinance No. 25-4

ORDINANCE # 25-4

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, 2026 AND ENDING ON THE 31ST DAY OF DECEMBER, 2026.

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 15th day of December, 2025.

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, 2026 and ending December 31, 2026.

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

I. CORPORATE FUND

BEGINNING CASH/FUND EQUITY			$ 362,000
ESTIMATED REVENUE			
Property taxes		440,000	
Gift Shop Income		1,400	
Concessions		300	
Interest		5,000	
Bar Service		26,000	
Education Programs Fees		169,600	
Property Rental/Lease		155,150	
Blaze Sponsors		-	
Other Income		31,600	
Total Estimated Revenue			829,050
Total Estimated Funds Available			1,191,050
Administrative			
Personnel			
Wages - Salary	120,000		
Wages - Part Time	25,000		
Wages - Seasonal	22,000		
Health Insurance	32,000		
Total Personnel		199,000	

Supplies			
Janitorial Supplies	1,200		
Office	4,500		
Motor Fuel & Lubrication	1,700		
Hardware and Small Tools	150		
Safety Supplies	750		
Gift Shop	400		
Concession	500		
Bar Service Supplies	11,000		
Volunteer Supplies	1,000		
Total Supplies		21,200	
Contractual Services			
Public Notices	3,000		
Legal	7,500		
Other Professional	1,500		
Communications	12,000		
Postage	1,700		
Training & Travel	11,000		
Printing	500		
Advertising	20,000		
Natural Gas	7,000		
Electrical	14,000		
Building Repair & Maint.	15,000		
Equipment Repair & Maint.	2,500		
Dues & Memberships	4,000		
Uniforms	1,500		
Computer Support & Repairs	21,000		
Total Contractual Services		122,200	
Planned Fund Reduction		-	
Miscellaneous		15,500	
Total Administrative			357,900
Board of Commissioners			
Personnel			
Supplemental Compensation		10,000	
Contractual Services			
Training and Travel	5,000		
Dues and Membership	5,000		
Miscellaneous	22,000		
Total Contractual Services		32,000	
Total Board of Commissioners			42,000

Education			
Personnel			
Wages - Salary	114,050		
Wages - Part Time	64,000		
Wages - Seasonal	32,000		
Health Insurance	13,600		
Total Personnel		223,650	
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	500		
Halloween on the Prairie	2,500		
Summer Concerts	1,500		
Summer Camp	30,000		
Outdoor Adventure	7,500		
Total Supplies		54,675	
Contractual Services			
Professional Services	2,250		
Postage	100		
Training and Travel	4,250		
Equipment Repair & Maint.	3,550		
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		28,650	
Total Education			306,975
Restoration/Land Management			
Personnel			
Wages - Salary	44,000		
Wages - Full Time Hourly	-		
Wages - Seasonal	8,500		
Health Insurance	10,000		
Total Personnel		62,500	

Supplies			
Janitorial Spplies	750		
Office	500		
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		15,750	
Contractual			
Other Professional Services	8,000		
Postage	-		
Training and Travel	500		
Advertising	-		
Natural Gas	5,000		
Electrical	11,000		
Building Repair and Maintenance	6,000		
Vehicle Repair & Maintenance	2,500		
Equipment Repair and Maintenance	2,000		
Dues and Memberships	500		
Uniforms	500		
Computer Support	3,000		
Total Contractual		39,000	
Total Restoration/Land Management			117,250
Total Corporate Expenditures			824,125
ENDING CASH/FUND EQUITY			$ 366,925

II. PRAIRIEVIEW GOLF COURSE

BEGINNING CASH/FUND EQUITY			$ 365,000
ESTIMATED REVENUE			
Golf interest income		8,000	
Pro Shop		125,000	
Green fees		545,000	
Playday green fees		150,000	
Assoc. golf fees		500	
Rental fees (carts, clubs)		10,000	
Golf lessons		20,000	
Concessions		345,000	
Playday concessions		75,000	
Cart rental		180,000	
Driving range		20,000	
Bay Rental - PrairieFire		550,000	
Club Rental - PrairieFire		10,000	
Concessions - PrairieFire		775,000	
Merchandise - PrairieFire		5,000	
League Fees - PrairieFire		-	
Other Income		40,500	
Total Estimated Revenue			2,859,000
Total Estimated Funds Available			3,224,000

Golf Clubhouse Expenses

Personnel			
Wages - Salary	255,500		
Seasonal - PV concessions	90,000		
Seasonal - PV cart attendant	50,000		
Seasonal - PV shop cashier	28,000		
Health Insurance	28,500		
Total Personnel		452,000	
Supplies			
Janitorial Supplies	5,000		
Office	2,500		
Motor Fuel & Lubrication	-		
Building & Small Tools	2,000		
Hardware and Small Tools	250		
Equipment parts	500		
Golf supplies	5,000		
Safety Supplies	500		
Gift Shop	100,000		
Concession supplies	225,000		
Concession equipment/small wares	5,000		
Tournament expenses	5,000		
Driving range	1,500		
Total Supplies		352,250	
Contractual Services			
Other Professional	6,000		
Communications	9,000		
Postage	500		
Training & Travel	7,500		
Printing	1,000		
Advertising	18,000		
Natural Gas	7,000		
Electrical	18,000		
Building Repair & Maint.	20,000		
Equipment Repair & Maint.	17,000		
Lease / Equipment Rental	-		
Dues & Memberships	2,500		
Taxes & license fees	2,000		
Computer Support & Repairs	15,000		
Uniforms	3,000		
Miscellaneous/other	56,500		
Total Contractual Services		183,000	
Total Clubhouse Expenses			987,250

Golf Administrative Expenses			
Personnel			
Wages - Salary	108,300		
Health Insurance	30,900		
Total Golf Administration		139,200	
Board of Comm.			
Supplemental Compensation	15,000		
Total Board Expenses		15,000	
			154,200
Golf Maintenance Expenses			
Personnel			
Wages - Salary	204,000		
Wages - Part Time	-		
Wages - seasonal	80,000		
Health Insurance	43,500		
Total Personnel		327,500	
Supplies			
Chemicals	65,000		
Janitorial	800		
Office	2,000		
Motor fuel & lubricant	20,000		
Grass & landscaping	20,000		
Golf supplies	6,000		
Safety supplies	500		
Top dressing / bunker sand	9,000		
Total Supplies		123,300	
Contractual Services			
Lift Table	-		
Other Professional	800		
Range Tee Renovation	-		
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	3,000		
Total Contractual Services		86,800	
Total Golf Maintenance Expenses			537,600

PrairieFire Expenses			
Personnel			
Wages - Salary	144,200		
Wages - Part-Time	50,000		
Wages - Seasonal	220,000		
Health Insurance	28,100		
Total Personnel		442,300	
Supplies			
Janitorial Supplies	4,000		
Office	2,500		
Building & Small Tools	2,500		
Hardware and Small Tools	1,000		
Equipment parts	500		
Golf supplies	20,500		
Safety Supplies	500		
Gift Shop	5,000		
Concession supplies	365,000		
Concession equipment/small wares	4,000		
TopTracer Fees	23,000		
Total Supplies		428,500	
Contractual Services			
Other Professional	12,000		
Communications	7,000		
Training & Travel	4,000		
Printing	500		
Advertising	37,000		
Natural Gas	10,000		
Electrical	17,000		
Building Repair & Maint.	30,000		
Equipment Repair & Maint.	10,000		
Dues & Memberships	1,000		
Taxes & license fees	3,000		
Computer Support & Repairs	5,000		
Uniforms	3,000		
Miscellaneous/other	48,500		
Total Contractual Services		188,000	
Total Clubhouse Expenses			1,058,800
Total Golf Course Expenditures			2,737,850
ENDING CASH/FUND EQUITY			$ 486,150

III. INSURANCE DEDUCTIBLE

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

IV. IILINOIS MUNICIPAL RETIREMENT FUND

BEGINNING CASH/FUND EQUITY		$ 6,000
ESTIMATED REVENUE		
Property Tax	107,000	
Interest	500	
Total Estimated Revenue		107,500
Total Estimated Funds Available		113,500
ESTIMATED EXPENDITURES		
Contractual Services - Employer Share		95,000
ENDING CASH/FUND EQUITY		$ 18,500

V. LIABILITY INSURANCE FUND

BEGINNING CASH/FUND EQUITY		$ 73,000
ESTIMATED REVENUE		
Property Taxes	175,000	
Insurance Claims	5,000	
Interest	1,000	
Total Estimated Revenue		181,000
Total Estimated Funds Available		254,000

ESTIMATED EXPENDITURES			
Personnel			
Wages - Salary	75,500		
Health Insurance	8,000		
Total Personnel		83,500	
Contractual Services			
Camera Phones	9,600		
Drug Tests	1,500		
Insurance Premium	56,000		
Miscellaneous, Safety Supplies	16,000		
		83,100	
Total Liability Insurance Expenditures			166,600
ENDING CASH/FUND EQUITY			$ 87,400

VI. UNEMPLOYMENT INSURANCE FUND

BEGINNING CASH/FUND EQUITY			$ 98,000
ESTIMATED REVENUE			
Property Tax		10,000	
Interest		2,000	
Total Estimated Revenues			12,000
Total Estimated Funds Available			110,000
ESTIMATED EXPENDITURES			
Contractual Services - Unemployment Insurance			10,000
ENDING CASH/FUND EQUITY			$ 100,000

VII. WORKER'S COMPENSATION FUND

BEGINNING CASH/FUND EQUITY			$ 53,500
ESTIMATED REVENUE			
Property Tax		55,000	
Interest		1,000	
Total Estimated Revenues			56,000
Total Estimated Funds Available			109,500
ESTIMATED EXPENDITURES			
Contractual Services -			
Worker's Compensation Insurance			55,000
ENDING CASH/FUND EQUITY			$ 54,500

VIII. SOCIAL SECURITY FUND

BEGINNING CASH/FUND EQUITY		4,000
ESTIMATED REVENUE		
Property Tax	195,000	
Interest	100	
Total Estimated Revenues		195,100
Total Estimated Funds Available		199,100
ESTIMATED EXPENDITURES		
Contractual Services - FICA and Medicare		170,000
ENDING CASH/FUND EQUITY		$ 29,100

IX. AUDIT

BEGINNING CASH/FUND EQUITY		$ 16,000
ESTIMATED REVENUE		
Property Tax	20,000	
Interest	500	
Total Estimated Revenues		20,500
Total Estimated Funds Available		36,500
ESTIMATED EXPENDITURES		
Contractual Services - Audit		18,000
ENDING CASH/FUND EQUITY		$ 18,500

X. DEBT SERVICE FUND

BEGINNING CASH/FUND EQUITY		$ 18,000
ESTIMATED REVENUE		
Property Tax	2,360,000	
Interest	7,500	
Total Estimated Revenues		2,367,500
Total Estimated Funds Available		2,385,500
ESTIMATED EXPENDITURES		
Other Professional Services		-
G.O. Bond principal		2,285,000
G.O. Bond interest		75,000
Total Debt Service Expenditures		2,360,000
ENDING CASH/FUND EQUITY		$ 25,500

XI. CAPITAL PROJECTS FUND

BEGINNING CASH/FUND EQUITY			$ 160,000
ESTIMATED REVENUE			
Bond Proceeds		2,240,000	
BAB Refund		-	
Other Income		12,000	
Interest		14,000	
Transfers		-	
Total Estimated Revenue			2,266,000
Total Estimated Available Funds			2,426,000
ESTIMATED EXPENDITURES			
Capital Projects			
Administrative Capital		356,000	
Restoration		209,000	
Golf / Maintenance		1,100,000	
Total Capital Projects			1,665,000
Capital Construction Department			
Personnel			
Wages - Salary	461,000		
Wages - Full Time Hourly	-		
Wages - Part-time	10,000		
Wages - Seasonal	40,000		
Health Insurance	96,200		
Total Personnel		607,200	
Supplies			
Motor Fuel and Lubrication	20,000		
Building and Construction	5,000		
Equipment Parts	18,000		
Safety	8,000		
Total Supplies		51,000	
Contractual			
Natural Gas	2,500		
Electric	7,000		
Building Repair	2,500		
Vehicle Repair	5,000		
Equipment Repair & Rent	12,000		
Uniforms	1,750		
Computer Repair & Support	7,000		
Training and Travel	4,000		
Total Contractual		41,750	
Total Capital Construction Department			699,950
Total Capital Projects Expenditures			2,364,950
ENDING CASH/FUND EQUITY			$ 61,050

XII. LAND ACQUISITION FUND

BEGINNING CASH/FUND EQUITY		$ 31,400
ESTIMATED REVENUE		
Bond Proceeds	25,000	
Land/Property Rental	-	
Interest	200	
Total Estimated Revenue		25,200
Total Estimated Available Funds		56,600
ESTIMATED EXPENDITURES		
Legal	-	
Other Professional Service	120	
Restoration/Maintenance Complex	-	
Total Land Acquistition Expenditures		120
ENDING CASH/FUND EQUITY		56,480

SUMMARY OF BUDGET AND APPROPRIATIONS FOR 2026

Corporate Fund	$ 824,125
PrairieView Golf Course	2,737,850
Illinois Municipal Retirement Fund	95,000
Liability Insurance Fund	166,600
Unemployment Insurance Fund	10,000
Worker's Compensation Fund	55,000
Social Security Fund	170,000
Audit Fund	18,000
Debt Service Fund	2,360,000
Capital Projects Fund	2,364,950
Land Acquisition	120
Total Appropriations All Funds	$ 8,801,645

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 15th day of December, 2025, 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 15th day of December, 2025.

_____
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 December _15th , 2025

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Published in the Ogle County Life by order of the Board of Commissioners
on _____December 22nd_____ , 2025.

_____
Kris Baker, Secretary

EXHIBIT A

BRYON FOREST PRESERVE DISTRICT

CERTIFIED ESTIMATE OF REVENUES BY SOURCE

January 1, 2026 - December 31, 2026

CORPORATE FUND		
Property Taxes	440,000	
Gift Shop Income	1,400	
Concessions	300	
Interest	5,000	
Food Service Beverages	26,000	
Education Programs Fees	169,600	
Property Rental/Lease	155,150	
Blaze Sponsors	-	
Other Income	31,600	
Total Corporate Fund		829,050
GOLF COURSE ENTERPRISE FUND		
Golf interest income	8,000	
Pro Shop	125,000	
Green fees	545,000	
Playday green fees	150,000	
Assoc. golf fees	500	
Rental fees (carts, clubs)	10,000	
Golf lessons	20,000	
Concessions	345,000	
Playday concessions	75,000	
Cart rental	180,000	
Driving range	20,000	
Bay Rental - PrairieFire	550,000	
Club Rental - PrairieFire	10,000	
Concessions - PrairieFire	775,000	
Merchandise - PrairieFire	5,000	
Lessons - PrairieFire	-	
Other Income	40,500	
Total Golf Course Enterprise Fund		2,859,000
ILLINOIS MUNICIPAL RETIREMENT FUND		
Property Taxes	107,000	
Interest	500	
Total Illinois Municipal Retirement Fund		107,500

LIABILITY INSURANCE FUND		
Property Taxes	175,000	
Insurance Claims Paid	5,000	
Interest	1,000	
Total Liability Insurance Fund		181,000
UNEMPLOYMENT INSURANCE FUND		
Property Taxes	10,000	
Interest	2,000	
Total Unemployment Insurance Fund		12,000
WORKER'S COMPENSATION FUND		
Property Taxes	55,000	
Interest	1,000	
Total Worker's Compensation Fund		56,000
SOCIAL SECURITY FUND		
Property Taxes	195,000	
Interest	100	
Total Social Security Fund		195,100
AUDIT FUND		
Property Taxes	20,000	
Interest	500	
Total Audit Fund		20,500
DEBT SERVICE FUND		
Property Taxes	2,360,000	
Interest	7,500	
Total Debt Service Fund		2,367,500
CAPITAL PROJECTS FUND		
Bond Proceeds	2,240,000	
BAB Refund	-	
Other Income	12,000	
Interest	14,000	
Transfers	-	
Total Capital Projects Fund		2,266,000
LAND ACQUISITION FUND		
Bond Proceeds	25,000	
Rental Property Income	-	
Interest	200	
Total Land Acquisition Fund		25,200
Total revenues all funds		$ 8,918,850

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 15th day of December, 2025, insofar as same relates to the adoption of Ordinance No. 25-4 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, 2026 AND ENDING ON THE 31ST DAY OF DECEMBER, 2026.

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 15th day of December, 2025.

_____

[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 _____, 2025, there was filed in my office a duly certified copy of Ordinance No. 25-4 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, 2026 AND ENDING ON THE 31ST DAY OF DECEMBER, 2026.

duly passed by the Board of Commissioners of the Byron Forest Preserve District, Ogle County, Illinois, on the 15th day of December, 2025, 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 _____, 2025.

_____
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 __15th_ day of December, 2025

_____