

ORDINANCE 2025-03
COMBINED BUDGET AND APPROPRIATION ORDINANCE
FOR FISCAL YEAR 2025-2026

THE COMBINED BUDGET AND APPROPRIATION ORDINANCE OF THE URBANA PARK DISTRICT, CHAMPAIGN COUNTY, ILLINOIS, FOR THE FISCAL YEAR BEGINNING ON THE FIRST DAY OF MAY A.D. 2025 AND ENDING ON THE THIRTIETH DAY OF APRIL A.D. 2026.

WHEREAS, the Board of Commissioners of the Urbana Park District, Champaign County, Illinois, caused to be prepared in tentative form a Combined Budget and Appropriation Ordinance, and the Secretary of this 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 11th day of July, 2025, and notice of said hearing was given as required by law, and all other legal requirements have been complied with

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS OF THE URBANA PARK DISTRICT, CHAMPAIGN 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 purpose of the Urbana Park District, Champaign 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 or purpose are as follows:

I. GENERAL FUND

<u>Receipts</u>	
General Tax Monies (Final Extension)	2,992,520
Transfer from Replacement Tax	100,000
Sales	100
Interest	40,000
Urbana TIF Reimbursement	240,000
Transfer from Recreation Fund	900,000
Transfer from Museum Fund	410,000
Transfer Investment Income from Brown Fund	10,000
Grants	10,360
Fees & Facility Rentals	40,000
Donations and Miscellaneous	43,500
Contingency for Additional Revenue	500,000
 TOTAL RECEIPTS – GENERAL FUND	 5,286,480

Expenditures-Agency Administration & Management

Services

Full Time Salaries	605,540
Part Time Salaries	30,600
Supplies & Equipment	58,300
Contractual Services	279,320
Insurance & Utilities	90,560
Transfer to Bond P & I	1,050,000
Transfer to Land Acquisition	50,000
Miscellaneous	64,100
Contingency for Additional Spending	500,000
Total	2,728,420

Expenditures - Park Maintenance & Support Services

Full Time Salaries	1,369,050
Part Time Salaries	173,050
Supplies & Equipment	297,480
Contractual Services	244,860
Insurance	205,960
Utilities	154,820
Miscellaneous	23,680
Total	2,468,900

TOTAL EXPENDITURES – GENERAL FUND 5,197,320

II. RECREATION FUND

Receipts

Recreation Fund Tax Monies (Final Extension)	3,088,510
Transfer from Scholarship Fund	60,000
Interest	4,000
Sales	27,060
Grants	6,000
Fees & Facility Rentals	1,009,240
Donations and Miscellaneous	63,240
Contingency for Additional Revenue	200,000

TOTAL RECEIPTS - RECREATION FUND 4,458,050

Expenditures - Recreation Administration, Phillips Center and Support Services

Full Time Salaries	443,900
Part Time Salaries	28,100
Supplies & Equipment	58,950
Contractual Services	142,870
Insurance	241,760
Utilities	33,670
Miscellaneous	16,900
Contingency for Additional Spending	200,000
Transfer to General Funds (where 800,000 will be further transferred to Bond P&I Fund to pay principal and interest on Alternate Revenue Bond Series 2019A)	900,000
Total	2,066,150

Expenditures - Recreation Programs and Facilities

Full Time Salaries	582,830
Part Time Salaries	812,740
Supplies & Equipment	186,600
Contractual Services	158,160
Utilities	170,780
Miscellaneous	136,660
Transfer to Outdoor Pool Renewal Fund	36,000
Total	2,083,770

TOTAL EXPENDITURES – RECREATION FUND 4,149,920

III. SPECIAL RECREATION FUND

Receipts

Special Recreation Tax Monies (Final Extension)	333,890
Interest	510

TOTAL RECEIPTS - SPECIAL RECREATION FUND 334,400

Expenditures

Transfer to Champaign-Urbana Special Rec Joint Budget	335,090
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TOTAL EXPENDITURES - SPECIAL RECREATION FUND 335,090

IV. CAPITAL IMPROVEMENT FUND

Receipts

2024 GO Bond Sales	963,000
Transfer from Police Fund	53,940
Transfer from English Fund	58,890
Transfer from Bond Fund	1,004,070
Interest	30,000
Grants	-
Donations and Miscellaneous	217,000
Contingency for Additional Revenue from Grants and/or Donations	700,000
 TOTAL RECEIPTS - CAPITAL IMPROVEMENTS	 3,026,900

Expenditures

Principal and Interest	35,350
Contractual Services	13,500
Land, Park Improvements & Equipment	4,652,410
Contingency for Additional Spending	700,000
 TOTAL EXPENDITURES - CAPITAL IMPROVEMENT	 5,401,260

V. LAND ACQUISITION

Receipts

Transfer from General Fund	50,000
Interest	50
 TOTAL RECEIPTS – LAND ACQUISITION	 50,050

Expenditures

Miscellaneous	234,210
 TOTAL EXPENDITURES–LAND ACQUISITION	 234,210

VI. BOND PRINCIPAL AND INTEREST FUND

Receipts

Bond, Principal & Interest Tax Monies (Final Extension)	1,015,040
Transfer from General Fund	1,050,000
Interest	1,000
 TOTAL RECEIPTS - BOND P & I FUND	 2,066,040

<u>Expenditures</u>	
Transfer to Capital Improvements Fund	1,004,070
Scheduled Bond Principal & Interest Payments	1,046,000
Contractual Services	8,000
 TOTAL EXPENDITURES– BOND P & I FUND	 2,058,070

VII. AUDIT FUND

<u>Receipts</u>	
Tax Monies (Final Extension)	40,900
Interest	50
 TOTAL RECEIPTS - AUDIT FUND	 40,950

<u>Expenditures</u>	
Contractual Services	34,700
Miscellaneous	6,250
 TOTAL EXPENDITURES - AUDIT FUND	 40,950

VIII. LIABILITY INSURANCE FUND

<u>Receipts</u>	
Tax Monies (Final Extension)	535,900
Interest	8,000
 TOTAL RECEIPTS – LIABILITY INSURANCE FUND	 543,900

<u>Expenditures</u>	
Contractual Services	76,900
Insurance	574,000
Miscellaneous	13,000
 TOTAL EXPENDITURES – LIABILITY INSURANCE FUND	 663,900

IX. ILLINOIS MUNICIPAL RETIREMENT FUND

<u>Receipts</u>	
Tax Monies (Final Extension)	417,370
Interest	5,000
Employee Contributions	205,000
 TOTAL RECEIPTS – IMRF	 627,370

	<u>Expenditures</u>	
	IMRF Payments	485,000
	TOTAL EXPENDITURES – IMRF	485,000
X.	SOCIAL SECURITY FUND	
	<u>Receipts</u>	
	Tax Monies (Final Extension)	400,670
	Interest	1,200
	TOTAL RECEIPTS - SOCIAL SECURITY FUND	401,870
	<u>Expenditures</u>	
	FICA Payments	350,000
	TOTAL EXPENDITURES – SOCIAL SECURITY FUND	350,000
XI.	MUSEUM FUND	
	<u>Receipts</u>	
	Tax Monies (Final Extension)	1,252,100
	Interest	5,000
	Grants	5,000
	Sales	10,000
	Fees & Facility Rentals	146,020
	Donations, Miscellaneous Revenue	1,520
	Transfer from Scholarship Fund	5,000
	Contingency for Additional Revenue	100,000
	TOTAL RECEIPTS – MUSEUM FUND	1,524,640

<u>Expenditures</u>	
Full Time Salaries	426,780
Part Time Salaries	220,270
Supplies & Equipment	54,980
Contractual Services	51,300
Insurance	69,810
Utilities	33,210
Miscellaneous	5,700
Contingency for Additional Spending	100,000
Transfer to General Fund (where 250,000 will be further transferred to Bond Principal and Interest Fund to make payments on Alternate Revenue Bonds Series 2019A	410,000
 TOTAL EXPENDITURES – MUSEUM FUND	 1,372,050

XII. POLICE FUND

<u>Receipts</u>	
Tax Monies (Final Extension)	50,080
Interest	1,000
 TOTAL RECEIPTS - POLICE FUND	 51,080
 <u>Expenditures</u>	
Contractual Services	20,000
Equipment	42,750
Transfer to Capital Improvements Fund	53,940
 TOTAL EXPENDITURES - POLICE FUND	 116,690

XIII. URBANA INDOOR AQUATIC FACILITY FUND

Receipts

English Fund Contribution	7,570
Fees & Facility Rentals	92,650
Sales	250
Contribution to Operations – Urb Park District	228,160
Contribution to Operations – Urb School District	332,260
TOTAL RECEIPTS –URBANA INDOOR AQUATIC FACILITY FUND	660,890

Expenditures

Full Time Salaries	119,790
Part Time Salaries	194,350
Supplies and Equipment	34,800
Contractual Services	91,260
Insurance	42,390
Utilities	134,450
Miscellaneous, Contingency	3,850
IMRF Payments	16,000
FICA Payments	24,000
TOTAL EXPENDITURES – URBANA INDOOR AQUATIC FACILITY FUND	660,890

XIV. PARK HOUSE FUND

Receipts

Facility Rental	7,800
TOTAL RECEIPTS-PARK HOUSE FUND	7,800

Expenditures

Supplies and Equipment	700
Contractual Services	52,070
TOTAL EXPENDITURES-PARK HOUSES	52,770

XV. MEMORIAL AND OTHER SPECIAL REVENUE FUNDS

Receipts

Interest	43,110
Grants	10,000
Donations	65,000
Replacement Tax	100,000
Transfer from Recreation Fund (for Outdoor Pool Renewal Fund)	36,000
Contingency for Additional Revenue	50,000
 TOTAL RECEIPTS - MEMORIAL AND OTHER SPECIAL REVENUE FUNDS	 304,110

Expenditures

Supplies and Equipment	-
Contractual Services	76,930
Miscellaneous Contingency	20,000
Transfer to General Fund (from Interest)	10,000
Transfer Replacement Tax to General Fund	100,000
Transfers to Recreation Fund and Museum Fund, from the Scholarship Fund	65,000
Transfer to Capital Fund	58,890
Transfer Urb. Indoor Aquatic Facility (Interest)	7,570
Contingency for Additional Spending	50,000
 TOTAL EXPENDITURES – MEMORIAL AND OTHER SPECIAL REVENUE FUNDS	 388,390

SUMMARY OF BUDGET AND APPROPRIATIONS
EXPENDITURES FOR FISCAL YEAR ENDING APRIL 30, 2026

General Fund	5,197,320
Recreation Fund	4,149,920
Special Recreation Fund	335,090
Capital Improvement Fund	5,401,260
Land Acquisition Fund	234,210
Bond, Principal & Interest Fund	2,058,070
Audit Fund	40,950
Liability Insurance Fund	663,900
Illinois Municipal Retirement Fund	485,000
Social Security Fund	350,000
Museum Fund	1,372,050
Police Fund	116,690
Urbana Indoor Aquatic Facility	660,890
Park House Fund	52,770
Memorial and Other Special Revenue Funds	388,390
 TOTAL FUNDS AVAILABLE FOR EXPENDITURE DURING FISCAL YEAR 2025-26	 21,506,510

SECTION 3: As part of the annual budget and appropriation ordinance, it is stated:

- (a) That the cash on hand at the beginning of the fiscal year is \$12,751,518.
- (b) That the estimated cash expected to be received during the fiscal year from all sources is \$19,384,530.
- (c) That the estimated expenditures contemplated for the fiscal year are \$21,506,510.
- (d) That the estimated cash expected to be on hand at the end of the fiscal year is \$10,629,538.
- (e) That for the above purposes the estimated amount of property taxes to be received by the Urbana Park District during the fiscal year is \$10,126,980.

SECTION 4: The receipts and revenue of the said Park District derived from sources other than taxation and not specifically appropriated, and all unexpended balances from the preceding fiscal year not required for the purposes for which they were appropriated and levied shall constitute the General Fund and shall first be placed to the credit of such fund.

SECTION 5: This ordinance shall be in full force and effect immediately upon its passage.

ADOPTED THIS 11TH DAY OF JULY, 2025 PURSUANT TO A ROLL CALL VOTE AS FOLLOWS:

AYES _____

NAYS _____

ATTEST:

SECRETARY

PRESIDENT
BOARD OF COMMISSIONERS
URBANA PARK DISTRICT