

WINNEBAGO PARK DISTRICT
WINNEBAGO, ILLINOIS
COMBINED BUDGET AND APPROPRIATION ORDINANCE

25-01

FOR THE 2026 FISCAL/CALENDAR YEAR

WHEREAS, the herein contained Annual Budget has been prepared in accordance with the provision set forth in "The Park District Code" which includes having made same conveniently available for public inspection for at least thirty (30) days prior to final action; and

WHEREAS, a public hearing was held at the Winnebago Park District Office on the 8th day of December, 2025 with notice of the said hearing having been given by publication at least one (1) week prior thereto; and

WHEREAS, the herein staged Ordinance which specifies the several objects and purposes of each item of expense it is to be known as the Annual Appropriation Ordinance. Also, said Annual Appropriation Ordinance applies to the various Federal and State Grants, if any that are approved by the Board of Commissioners of the Winnebago Park District and the appropriate funding agency; however, the amount for the objects and purposes are not included herein due to the different fiscal years for which these grants are funded and difficulty in projecting the level of funding that may be approved by the appropriated agencies or grants that may be funded for different objects and purposes; and

WHEREAS, "The Park District Code" specifically states that the Budget And Appropriation Ordinance for any fiscal year is not intended or required to be in support of or in relation to any tax levy made during that fiscal year, therefore, any reference to tax revenues or tax rates contained in the attached budget or summary schedules are reflective of taxes levied in 2025 and should not be construed as the creation of a relationship of the attached budget and the herein contained appropriations with the taxes to be levied upon the taxable property within the District for the year 2026.

NOW THEREFORE, BE IT ORDAINED, by the Board of Commissioners of the Winnebago Park District, Winnebago County, Illinois, as follows:

Section 1: The following sums of money, or so much thereof as may be authorized by law for the following objects and purposes, be and the same are hereby appropriated for the fiscal year beginning on the 1st day of January, 2026 and ending on the 31st day of December, 2026:

Corporate Fund

Personnel	\$128,384.20
Employee Benefits	\$0.00
Supplies	\$2,930.00
Contractual Services	\$0.00
Capital	\$0.00
Debt Services	\$0.00
Reserve	\$89,976.00

Total Appropriation	\$221,290.20
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Retirement Fund

Employee Benefits	\$12,026.39
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Total Appropriation	\$12,026.39
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Liability Insurance Fund

Employee Benefits	\$0.00
Contractual Services	\$0.00
Reserve	\$1,283.84.

Total Appropriation	\$1,283.84
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Audit Fund

Supplies	\$0.00
Contractual Services	\$4,750.00

Total Appropriation	\$4,750.00
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Capital Improvements Fund

Personnel	\$0.00
Employee Benefits	\$0.00
Supplies	\$0.00
Contractual Services	\$0.00
Capital Outlay	<u>\$0.00</u>

TOTAL APPROPRIATION \$239,350.43

Section 2:

Any budget amounts approved by the Board of Commissioners and appropriate funding agency for specific grand and or donation objects and purposes are hereby appropriated from said grant funds and the Treasurer of the District is hereby authorized to and directed to process and record encumbrances and/or expenditures from said grant and/or donation funds subject to the same policies, procedures, and limitations that are followed for the funds appropriated in Section 1 of this Annual Appropriation Ordinance. The following is a listing of the grants and/or donations that may be included now or that may subsequently include within said provision.

NONE

Section 3:

Each of said sums of money aggregate thereof in Sections 1 and 2 are deemed necessary by the Board of Commissioners to defray the necessary expenses and liabilities of the aforesaid Park District during the year beginning January 1, 2026 and ending December 31, 2026 for the respective purposes set forth.

Section 4:

All unexpected balances of the appropriations for the fiscal year ending December 31, 2026 and prior years are hereby specifically appropriated for the same general purposes for which they were originally made and may be expended in making up an insufficiency of any other items provided in this Appropriation Ordinance, pursuant to law.

Section 5:

The revenue of said District derived from sources other than taxation and not specifically appropriated or designated shall be placed to the credit of the Corporate Fund.

Section 6:

Pursuant to "The Park District Code" the following are the estimated beginning cash balances, receipts, disbursements, and ending cash balances for the funds appropriated in this ordinance.

FUND	Estimated beginning cash	Estimated 2026 Cash	Estimated 2026	Estimated Ending Cash
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	balance 1/1/26	Receipts	Disbursements	Balance 12/31/26
Corporate	\$131,399.93	\$142,704.76	\$142,704.76	\$131,399.93
FICA Fund	\$9,700.35	\$12,026.39	\$12,026.39	\$9,700.35
Liability Insurance	\$7,500.00	\$1,283.84	\$1,283.84	\$7,500.00
Audit	\$4,700.00	\$4,750.00	\$4,750.00	\$4,700.00
Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$153,300.28	\$160,765.00	\$160,765.00	\$153,300.28

Section 7: All ordinances or parts of ordinances conflicting with any of the provisions of this ordinance be and the same are hereby modified or repealed. If any item or portion thereof this Appropriation Ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such item or the remaining portion of this ordinance.

Section 8: This ordinance shall be in full force and effect immediately upon passage.

Passed by the Board of Commissioners of the Winnebago Park District and approved on the 6th day of December, 2025.

AYES: 5

NAYS: 0

ABSENT: 0

ATTEST:



Brad Bull
Treasurer, Board of Commissioners
Winnebago Park District



Winnebago Park District



Jason Gustafson
President
Winnebago Park District