

## ***Budget & Appropriation Ordinance***

### **Appropriation Ordinance 24-512**

An Ordinance making a combined annual budget and appropriation of funds necessary to defray all necessary expenses and liabilities of the Fox Valley Park District, Kane, DuPage, Kendall and Will Counties for the fiscal year beginning January 1, 2025 and ending December 31, 2025 and specifying the objects and purposes for which such appropriations are made, and the amount appropriated for each object or purpose.

WHEREAS, a public hearing will be held as to such Budget and Appropriation Ordinance on the 9th day of December, 2024 and notice of said hearing will be given at least one week prior thereto as required by law and all other legal requirements have been complied with,

NOW THEREFORE, BE IT ORDAINED, by the Board of Commissioners of the Fox Valley Park District Kane, DuPage, Kendall and Will Counties, Illinois as follows:

**Section 1:** A sum of money in the total amount of Seventy Eight Million, One Hundred Eight Thousand, Eighty Four Dollars (\$78,108,084) or as much thereof as by law, be and the same is hereby budgeted, and that the sum of money in the total amount of Eighty Five Million, Two Hundred Ninety One Thousand, Forty Dollars (\$85,291,040) or as much thereof as may be authorized by law, be and the same is hereby appropriated for the corporate purposes of the Fox Valley Park District as herein specified for the fiscal year beginning January 1, 2025 and ending December 31, 2025.

**Section 2:** The amounts budgeted and appropriated for each purpose are as follows:

<b><u>GENERAL CORPORATE FUND</u></b>		<b><u>Budget</u></b>		<b><u>Appropriation</u></b>
Salaries and Wages	\$	4,164,109	\$	4,580,520
Health Insurance		1,082,414		1,190,655
Other Employee Costs		178,501		196,351
Utilities		246,770		271,447
Professional Services		450,250		495,275
Maintenance & Repairs		1,790,760		1,969,836
Other Services		1,481,850		1,630,035
Materials & Supplies		1,449,975		1,594,973
Miscellaneous		65,450		71,995
Capital Expenditures		84,361		92,797
Debt Service		15,290		16,819
Other Financing Uses		119,211		131,132
Total General Corporate Fund	\$	11,128,941	\$	12,241,835

**PLAYGROUND AND RECREATION FUND**

	<u>Budget</u>	<u>Appropriation</u>
Salaries and Wages	\$ 9,458,735	\$ 10,404,609
Health Insurance	1,294,230	1,423,653
Other Employee Costs	152,761	168,037
Utilities	1,112,134	1,223,347
Professional Services	194,450	213,895
Maintenance & Repairs	2,791,354	3,070,489
Other Services	1,428,851	1,571,736
Materials & Supplies	1,716,714	1,888,385
Merchandise	78,600	86,460
Food & Beverage	600	660
Miscellaneous	41,650	45,815
Capital Expenditures	-	-
Debt Service	42,290	46,519
Other Financing Uses	1,211,266	1,332,393
Total Playground and Recreation Fund	<u>\$ 19,523,635</u>	<u>\$ 21,475,999</u>

**MUSEUM FUND**

	<u>Budget</u>	<u>Appropriation</u>
Salaries and Wages	\$ 1,439,969	\$ 1,583,966
Health Insurance	88,372	97,209
Other Employee Costs	18,277	20,105
Utilities	125,250	137,775
Professional Services	10,600	11,660
Maintenance & Repairs	465,980	512,578
Other Services	408,238	449,062
Materials & Supplies	381,348	419,483
Merchandise	52,500	57,750
Miscellaneous	3,630	3,993
Capital Expenditures	155,000	170,500
Other Financing Uses	-	-
Total Museum Fund	<u>\$ 3,149,164</u>	<u>\$ 3,464,080</u>

**POLICE / SECURITY FUND**

	<u>Budget</u>	<u>Appropriation</u>
Salaries and Wages	\$ 1,005,421	\$ 1,105,963
Health Insurance	87,397	96,137
Other Employee Costs	47,670	52,437
Utilities	17,900	19,690
Professional Services	6,500	7,150
Maintenance & Repairs	21,450	23,595
Other Services	75,400	82,940
Materials & Supplies	87,500	96,250
Miscellaneous	2,500	2,750
Capital Expenditures	-	-
Other Financing Uses	-	-
Total Police/Security Fund	<u>\$ 1,351,738</u>	<u>\$ 1,486,912</u>

**ILLINOIS MUNICIPAL RETIREMENT FUND**

	<u>Budget</u>	<u>Appropriation</u>
Pension Expense	\$ 580,000	\$ 638,000
Total IMRF Fund	<u>\$ 580,000</u>	<u>\$ 638,000</u>

**SOCIAL SECURITY FUND**

	<u>Budget</u>	<u>Appropriation</u>
Social Security and Medicare	\$ 1,208,000	\$ 1,328,800
Total Social Security Fund	<u>\$ 1,208,000</u>	<u>\$ 1,328,800</u>

**LIABILITY FUND**

	<u>Budget</u>	<u>Appropriation</u>
Property and Casualty Insurance	\$ 269,058	\$ 295,964
Other Services	377,087	414,796
Materials & Supplies	4,500	4,950
Total Liability Fund	<u>\$ 650,645</u>	<u>\$ 715,710</u>

**AUDIT FUND**

	<u>Budget</u>	<u>Appropriation</u>
Professional Services	\$ 27,000	\$ 29,700
Total Audit Fund	<u>\$ 27,000</u>	<u>\$ 29,700</u>

**BOND AND INTEREST FUND**

	<u>Budget</u>	<u>Appropriation</u>
Professional Services	\$ 5,000	\$ 5,500
Debt Service	6,278,522	6,278,522
Total Bond and Interest Fund	<u>\$ 6,283,522</u>	<u>\$ 6,284,022</u>

**AQUATICS FUND**

	<u>Budget</u>	<u>Appropriation</u>
Salaries and Wages	\$ 769,112	\$ 846,023
Health Insurance	81,967	90,164
Other Employee Costs	23,400	25,740
Utilities	240,600	264,660
Professional Services	24,500	26,950
Maintenance & Repairs	595,001	654,501
Other Services	83,334	91,667
Materials & Supplies	351,123	386,235
Food & Beverage	41,000	45,100
Miscellaneous	7,000	7,700
Capital Expenditures	1,088,000	1,196,800
Total Aquatics Fund	<u>\$ 3,305,037</u>	<u>\$ 3,635,541</u>

**ORCHARD VALLEY GOLF COURSE**

	<u>Budget</u>	<u>Appropriation</u>
Utilities	152,094	167,303
Cost of Operations	2,670,653	2,937,718
Capital Expenditures	-	-
Total Orchard Valley Golf Course	<u>2,822,747</u>	<u>3,105,022</u>

<b><u>SPECIAL RECREATION FUND</u></b>		<b><u>Budget</u></b>	<b><u>Appropriation</u></b>
Maintenance & Repairs	\$	55,000	\$ 60,500
Other Services		80,000	88,000
Miscellaneous		1,037,791	1,141,570
Capital Expenditures		150,000	165,000
Total Special Recreation Fund	\$	1,322,791	\$ 1,455,070

<b><u>LAND CASH FUND</u></b>		<b><u>Budget</u></b>	<b><u>Appropriation</u></b>
Capital Expenditures	\$	1,949,134	\$ 2,144,047
Total Land Cash Fund	\$	1,949,134	\$ 2,144,047

<b><u>FOX BEND PROCEEDS FUND</u></b>		<b><u>Budget</u></b>	<b><u>Appropriation</u></b>
Capital Expenditures	\$	1,000,000	\$ 1,100,000
Total Fox Bend Proceeds Fund	\$	1,000,000	\$ 1,100,000

<b><u>CAPITAL DEVELOPMENT FUND</u></b>		<b><u>Budget</u></b>	<b><u>Appropriation</u></b>
Professional Services	\$	400,000	\$ 440,000
Capital Expenditures	\$	3,975,700	\$ 4,373,270
Total Capital Development Fund		4,375,700	4,813,270

<b><u>2019 GENERAL OBLIGATION BOND/CAPITAL FUND</u></b>		<b><u>Budget</u></b>	<b><u>Appropriation</u></b>
Capital Expenditures	\$	-	\$ -
Total 2019 G.O. Bond/Capital Fund	\$	-	\$ -

<b><u>2024 GENERAL OBLIGATION BOND/CAPITAL FUND</u></b>		<b><u>Budget</u></b>	<b><u>Appropriation</u></b>
Capital Expenditures	\$	7,500,000	\$ 8,250,000
Total 2024 G.O. Bond/Capital Fund	\$	7,500,000	\$ 8,250,000

<b><u>2022 GENERAL OBLIGATION BOND/CAPITAL FUND</u></b>		<b><u>Budget</u></b>	<b><u>Appropriation</u></b>
Capital Expenditures	\$	1,280,030	\$ 1,408,033
Total 2015 G.O. Bond/Capital Fund	\$	1,280,030	\$ 1,408,033

<b><u>2025 GENERAL OBLIGATION BOND/CAPITAL FUND</u></b>		<b><u>Budget</u></b>	<b><u>Appropriation</u></b>
Capital Expenditures	\$	10,650,000	\$ 11,715,000
Total 2025 G.O. Bond/Capital Fund	\$	10,650,000	\$ 11,715,000

<b>GRAND TOTAL ALL FUNDS</b>	<b>\$</b>	<b>78,108,084</b>	<b>\$ 85,291,040</b>
------------------------------	-----------	-------------------	----------------------

## SUMMARY OF ALL FUNDS

Fund	Budget	Appropriated
General	\$ 11,128,941	\$ 12,241,835
Playground/Recreation	19,523,635	21,475,999
Museum	3,149,164	3,464,080
Police/Security	1,351,738	1,486,912
Illinois Municipal Retirement	580,000	638,000
Social Security	1,208,000	1,328,800
Liability	650,645	715,710
Audit	27,000	29,700
Bond and Interest	6,283,522	6,284,022
Aquatics	3,305,037	3,635,541
Orchard Valley Golf Course	2,822,747	3,105,022
Special Recreation	1,322,791	1,455,070
Land Cash	1,949,134	2,144,047
Fox Bend Proceeds	1,000,000.00	1,100,000.00
Capital Development	4,375,700	4,813,270
2019 GO Bond	-	-
2024 GO Bond	7,500,000.00	8,250,000.00
2022 GO Bond	1,280,030.00	1,408,033.00
2025 GO Bond	10,650,000.00	11,715,000
<b>Total</b>	<b>\$ 78,108,084</b>	<b>\$ 85,291,040</b>

**Section 3:** Pursuant to law, the following determinations have been made and are hereby made a part hereof:

(a) Estimate of cash on hand at the beginning of the fiscal year	\$ 41,379,016
(b) Estimate of cash expected to be received during the fiscal year from all sources.	\$ 57,290,479
(c) Estimate of expenditures contemplated for the fiscal year:	\$ (78,108,084)
(d) Estimated cash expected to be on hand at the end of the fiscal year:	\$ 20,561,411

**Section 4:** All unexpended balance of the appropriations for the fiscal year ending the 31st day of December 2024 and prior years to the extent not otherwise re-appropriated for other purposes herein are hereby specially re-appropriated for the same general purpose for which they are originally made and may be expended in making up any insufficiency of any other items provided in this Appropriation Ordinance, pursuant to law.

**Section 5:** That the sum of One Million Four Hundred Fifty-Five Thousand Seventy Dollars (\$1,455,070) be and the same is hereby budgeted and appropriated to pay the contractual obligations of this Park District under agreement made pursuant to Chapter 24, Section 11-95-14; Chapter 105, Section 5-8; Chapter 105, Section 8-10-2, Illinois Revised Statutes 1987, to provide for establishment, maintenance and management of joint recreational programs for the handicapped. Said tax shall also be in addition to the maximum of the taxes authorized by Section 5-1 of the Park District Code.

**Section 6:** That the sum of One Million Four Hundred Eighty-Six Thousand Nine Hundred Twelve Dollars (\$1,486,912) be and the same is hereby budgeted and appropriated pursuant to Chapter 105, Section 5-9, Illinois Revised Statutes 1987, for the purpose of organizing and maintaining a police system within the parks and playgrounds maintained by such Park District. Said tax shall also be in addition to the maximum of the taxes authorized by Section 5-1 of the Park District Code.

**Section 7:** The appropriation herein of the foregoing amounts for the payment of any contract liability or to defray the expenses of any project or purpose shall not be construed as an approval of this Board of any contract of any project or purpose mentioned herein, but shall be regarded only as the provision of a fund or funds for the payment thereof when and as contract liability or valid obligations have been created by the Fox Valley Park District, and have been found to be valid and legal obligations against the aforesaid Park District, and when properly vouchered, audited and approved by the Board of Commissioners, or when any project or purpose is approved and authorized by the Board of Commissioners of the Fox Valley Park District as the case may be.

**Section 8:** Any and all excess of items of any general appropriations made or reserved by this Ordinance may be expended in making up any insufficiency in any item or items in the same general appropriations and for the same general purpose, in accordance with law.

**Section 9:** That all ordinances or parts of ordinances conflicting with any of the provisions of this ordinance, be and the same are hereby modified or repealed.

**Section 10:** If any item or portion thereof of this Budget and Appropriation Ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such items or the remaining portion of this ordinance.

PASSED this 9th day of December 2024.

APPROVED this 9th day of December 2024.

---

Board President  
Fox Valley Park District

ATTEST:

---

Board Secretary  
Fox Valley Park District

Ayes: \_\_\_\_\_  
Nays: \_\_\_\_\_  
Absent: \_\_\_\_\_

## **I. GENERAL CORPORATE FUND**

Actual Cash and Investments Balance - January 1, 2024	\$	9,654,786
Estimated Cash and Investments - Balance December 31, 2024	\$	8,252,246

### **Add: Estimated Receipts**

Taxes	\$	8,430,000	
Rental Income		148,500	
Investment Income		220,000	
Intergovernmental Income		69,400	
Miscellaneous Receipts		54,381	
Program Revenues		-	8,922,281
Total Amount Available			<u>\$ 17,174,527</u>

### **Deduct: Estimated Expenditures**

(See detail of Appropriations Included herein)	\$	<u>11,128,941</u>
--	----	-------------------

Estimated Cash & Investments - Balance December 31, 2025	\$	<u><u>6,045,586</u></u>
--	----	-------------------------

## **II. PLAYGROUND AND RECREATION FUND**

Actual Cash and Investments Balance - January 1, 2024	\$	8,893,211
Estimated Cash and Investments - Balance December 31, 2024	\$	8,638,833

### **Add: Estimated Receipts**

Taxes	\$	7,450,000	
Rental Income		1,232,699	
Investment Income		120,000	
Intergovernmental Income		5,000	
Fees & Memberships		4,225,030	
Merchandise Sales		108,263	
Food & Beverage Sales		15,660	
Miscellaneous Receipts		82,961	
Program Revenues		5,351,189	18,590,802
Total Amount Available			<u>\$ 27,229,635</u>

### **Deduct: Estimated Expenditures**

(See detail of Appropriations Included herein)	\$	<u>19,523,635</u>
--	----	-------------------

Estimated Cash & Investments - Balance December 31, 2025	\$	<u><u>7,706,000</u></u>
--	----	-------------------------

### **III. MUSEUM FUND**

Actual Cash and Investments Balance - January 1, 2024	\$	1,748,891
Estimated Cash and Investments - Balance December 31, 2024	\$	2,466,320

Add: Estimated Receipts

Taxes	\$	350,000	
Rental Income		297,315	
Investment Income		30,500	
Intergovernmental Income		-	
Fees & Memberships		776,900	
Merchandise Sales		71,200	
Food & Beverage Sales		19,100	
Miscellaneous Receipts		90,900	
Program Revenues		951,325	2,587,240
Total Amount Available			<u>\$ 5,053,560</u>

Deduct: Estimated Expenditures

(See detail of Appropriations Included herein)	\$	<u>3,149,164</u>
--	----	------------------

Estimated Cash & Investments - Balance December 31, 2025	<u>\$</u>	<u>1,904,396</u>
--	-----------	------------------

### **IV. POLICE / SECURITY FUND**

Actual Cash and Investments Balance - January 1, 2024	\$	459,667
Estimated Cash and Investments - Balance December 31, 2024	\$	280,626

Add: Estimated Receipts

Taxes	\$	1,750,000	
Rental Income		-	
Investment Income		5,500	
Intergovernmental Income		-	
Miscellaneous Receipts		3,104	1,758,604
Total Amount Available			<u>\$ 2,039,230</u>

Deduct: Estimated Expenditures

(See detail of Appropriations Included herein)	\$	<u>1,351,738</u>
--	----	------------------

Estimated Cash & Investments - Balance December 31, 2025	<u>\$</u>	<u>687,492</u>
--	-----------	----------------



## **V. ILLINOIS MUNICIPAL RETIREMENT FUND**

Actual Cash and Investments Balance - January 1, 2024		\$	348,959
Estimated Cash and Investments - Balance December 31, 2024		\$	340,219
Add: Estimated Receipts			
Taxes	\$	550,000	
Investment Income		8,200	558,200
Total Amount Available			<u>\$ 898,419</u>
Deduct: Estimated Expenditures			
(See detail of Appropriations Included herein)			
		\$	<u>580,000</u>
Estimated Cash & Investments - Balance December 31, 2025		\$	<u><u>318,419</u></u>

## **VI. SOCIAL SECURITY FUND**

Actual Cash and Investments Balance - January 1, 2024		\$	420,543
Estimated Cash and Investments - Balance December 31, 2024		\$	749,315
Add: Estimated Receipts			
Taxes	\$	1,225,000	
Investment Income		7,200	1,232,200
Total Amount Available			<u>\$ 1,981,515</u>
Deduct: Estimated Expenditures			
(See detail of Appropriations Included herein)			
		\$	<u>1,208,000</u>
Estimated Cash & Investments - Balance December 31, 2025		\$	<u><u>773,515</u></u>

## **VII. LIABILITY FUND**

Actual Cash and Investments Balance - January 1, 2024		\$	181,200
Estimated Cash and Investments - Balance December 31, 2024		\$	311,052
Add: Estimated Receipts			
Taxes	\$	700,000	
Investment Income		5,000	
Miscellaneous Receipts		3,000	708,000
Total Amount Available			<u>\$ 1,019,052</u>
Deduct: Estimated Expenditures			
(See detail of Appropriations Included herein)			
		\$	<u>650,645</u>
Estimated Cash & Investments - Balance December 31, 2025		\$	<u><u>368,407</u></u>

## **VIII. AUDIT**

Actual Cash and Investments Balance - January 1, 2024		\$	43,870
Estimated Cash and Investments - Balance December 31, 2024		\$	31,052
Add: Estimated Receipts			
Taxes	\$	15,000	
Investment Income		1,100	16,100
Total Amount Available			<u>\$ 47,152</u>
Deduct: Estimated Expenditures			
(See detail of Appropriations Included herein)			<u>\$ 27,000</u>
Estimated Cash & Investments - Balance December 31, 2025			<u><u>\$ 20,152</u></u>

## **IX. BOND AND INTEREST FUND**

Actual Cash and Investments Balance - January 1, 2024		\$	522,754
Estimated Cash and Investments - Balance December 31, 2024		\$	636,920
Add: Estimated Receipts			
Taxes	\$	6,040,100	
Investment Income		30,500	
Other Financing Sources		238,422	6,309,022
Total Amount Available			<u>\$ 6,945,942</u>
Deduct: Estimated Expenditures			
(See detail of Appropriations Included herein)			<u>\$ 6,283,522</u>
Estimated Cash & Investments - Balance December 31, 2025			<u><u>\$ 662,420</u></u>

## **X. AQUATICS FUND**

Actual Cash and Investments Balance - January 1, 2024		\$	200,000
Estimated Cash and Investments - Balance December 31, 2024		\$	200,000
Add: Estimated Receipts			
Rental Income	\$	17,000	
Intergovernmental Income		1,211,266	
Fees & Memberships		692,635	
Merchandise Sales		64,000	
Miscellaneous Receipts		(700)	
Program Revenues		109,570	
Other Financing Sources		1,211,266	3,305,037
Total Amount Available			<u>\$ 3,505,037</u>
Deduct: Estimated Expenditures			
(See detail of Appropriations Included herein)			<u>\$ 3,305,037</u>
Estimated Cash & Investments - Balance December 31, 2025			<u><u>\$ 200,000</u></u>

**XI. ORCHARD VALLEY GOLF COURSE FUND**

Actual Cash and Investments Balance - January 1, 2024		\$	(1,763,778)
Estimated Cash and Investments - Balance December 31, 2024		\$	(2,229,429)
Add: Estimated Receipts			
Fees & Memberships	-		
Merchandise Sales	13,100		
Food & Beverage Sales	261,450		
Miscellaneous Receipts	30,500		
Program Revenues	\$ 28,243		333,293
Total Amount Available		\$	(1,896,136)
Deduct: Estimated Expenditures			
(See detail of Appropriations Included herein)		\$	2,822,747
Estimated Cash & Investments - Balance December 31, 2025		\$	(4,718,883)

**XII. SPECIAL RECREATION FUND**

Actual Cash and Investments Balance - January 1, 2024		\$	719,756
Estimated Cash and Investments - Balance December 31, 2024		\$	471,760
Add: Estimated Receipts			
Taxes	\$ 1,450,000		
Investment Income	22,000		1,472,000
Total Amount Available		\$	1,943,760
Deduct: Estimated Expenditures			
(See detail of Appropriations Included herein)		\$	1,322,791
Estimated Cash & Investments - Balance December 31, 2025		\$	620,969

**XIII. LAND CASH FUND**

Actual Cash and Investments Balance - January 1, 2024		\$	4,413,771
Estimated Cash and Investments - Balance December 31, 2024		\$	4,349,994
Add: Estimated Receipts			
Investment Income	\$ 60,000		
Intergovernmental Income	-		60,000
Total Amount Available		\$	4,409,994
Deduct: Estimated Expenditures			
(See detail of Appropriations Included herein)		\$	1,949,134
Estimated Cash & Investments - Balance December 31, 2025		\$	2,460,860

**XIV. 2024 General Obligation/Capital Fund**

Actual Cash and Investments Balance - January 1, 2024		\$	-
Estimated Cash and Investments - Balance December 31, 2024		\$	8,244,439
Add: Estimated Receipts			
Investment Income	\$	100,000	
Intergovernmental Income		-	100,000
Total Amount Available			<u>\$ 8,344,439</u>
Deduct: Estimated Expenditures			
(See detail of Appropriations Included herein)			<u>\$ 7,500,000</u>
Estimated Cash & Investments - Balance December 31, 2025			<u><u>\$ 844,439</u></u>

**XV. 2019 General Obligation/Capital Fund**

Actual Cash and Investments Balance - January 1, 2024		\$	450,738
Estimated Cash and Investments - Balance December 31, 2024			415,738
Add: Estimated Receipts			
Investment Income	\$	2,000	
Intergovernmental		-	2,000
Total Amount Available			<u>\$ 417,738</u>
Deduct: Estimated Expenditures			
(See detail of Appropriations Included herein)			<u>-</u>
Estimated Cash & Investments - Balance December 31, 2025			<u><u>\$ 417,738</u></u>

**XVI. FOX BEND PROCEEDS FUND**

Actual Cash and Investments Balance - January 1, 2024		\$	1,177,350
Estimated Cash and Investments - Balance December 31, 2024		\$	1,222,350
Add: Estimated Receipts			
Investment Income	\$	25,000	25,000
Total Amount Available			<u>\$ 1,247,350</u>
Deduct: Estimated Expenditures			
(See detail of Appropriations Included herein)			<u>\$ 1,000,000</u>
Estimated Cash & Investments - Balance December 31, 2025			<u><u>\$ 247,350</u></u>

**XVII. CAPITAL DEVELOPMENT FUND**

Actual Cash and Investments Balance - January 1, 2024		\$	6,156,139
Estimated Cash and Investments - Balance December 31, 2024		\$	5,751,387
Add: Estimated Receipts			
Investment Income	\$	125,000	
Intergovernmental		11,700	
Other Financing Sources		-	136,700
Total Amount Available			<u>\$ 5,888,087</u>
Deduct: Estimated Expenditures			
(See detail of Appropriations Included herein)			<u>\$ 4,375,700</u>
Estimated Cash & Investments - Balance December 31, 2025			<u><u>\$ 1,512,387</u></u>

**XVIII. 2022 GENERAL OBLIGATION BOND/CAPITAL FUND**

Actual Cash and Investments Balance - January 1, 2024		\$	5,313,893
Estimated Cash and Investments - Balance December 31, 2024		\$	1,163,577
Add: Estimated Receipts			
Investment Income	\$	150,000	
Intergovernmental		24,000	174,000
Total Amount Available			<u>\$ 1,337,577</u>
Deduct: Estimated Expenditures			
(See detail of Appropriations Included herein)			<u>\$ 1,280,030</u>
Estimated Cash & Investments - Balance December 31, 2025			<u><u>\$ 57,547</u></u>

**XIX. 2015 GENERAL OBLIGATION BOND/CAPITAL FUND**

Actual Cash and Investments Balance - January 1, 2024		\$	80,117
Estimated Cash and Investments - Balance December 31, 2024		\$	82,617
Add: Estimated Receipts			
Investment Income	\$	-	-
Total Amount Available			\$ 82,617
Deduct: Estimated Expenditures			
(See detail of Appropriations Included herein)		\$	-
Estimated Cash & Investments - Balance December 31, 2025		\$	82,617

**XIV. 2025 General Obligation/Capital Fund**

Actual Cash and Investments Balance - January 1, 2024		\$	-
Estimated Cash and Investments - Balance December 31, 2024		\$	-
Add: Estimated Receipts			
Investment Income	\$	-	-
Bond Proceeds		11,000,000	11,000,000
Total Amount Available			\$ 11,000,000
Deduct: Estimated Expenditures			
(See detail of Appropriations Included herein)		\$	10,650,000
Estimated Cash & Investments - Balance December 31, 2025		\$	350,000

### CERTIFICATE OF CHIEF FISCAL OFFICER

I, John Goll, do hereby certify that I am the Chief Fiscal Officer of the corporate authority of the Fox Valley Park District, Kane, DuPage, Kendall and Will Counties Illinois.

I DO FURTHER certify that the estimated revenues by sources anticipated to be received by the Fox Valley Park District, Kane, DuPage, Kendall and Will Counties, Illinois for the fiscal year beginning on the 1st day January 2025 and ending on the 31st day of December 2025 is as follows:

SOURCE	AMOUNT
Taxes	\$ 27,960,100
Rental Income	1,695,514
Investment Income	912,000
Intergovernmental Income	1,321,366
Fees & Memberships	5,694,565
Merchandise Sales	256,563
Food & Beverage Sales	296,210
Miscellaneous Receipts	264,146
Program Revenues	6,440,327
Transfers from Other Funds	1,449,688
Bond Proceeds	11,000,000
<b>TOTAL REVENUES</b>	<b>\$ 57,290,479</b>

AND FURTHER CERTIFY that the estimate of revenues by source anticipated to be received by the Fox Valley Park District, Kane, DuPage, Kendall and Will Counties, Illinois for the fiscal year beginning on the 1st day of January 2025 and ending on the 31st day of December 2025 is true and correct.

IN WITNESS WHEREOF, I have signed my name in the capacity as the Chief Fiscal Officer of the  
Fox Valley Park District at Aurora, Illinois on the \_\_\_\_\_ Day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
John Goll, Chief Fiscal Officer  
Fox Valley Park District

(SEAL)