

**Bourbonnais Township Park District
Kankakee County, Illinois**

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Don Henderson
COUNTY CLERK
KANKAKEE COUNTY

Ordinance 2019-06

**AN ORDINANCE SETTING FORTH
THE BUDGET AND APPROPRIATIONS OF THE
BOURBONNAIS TOWNSHIP PARK DISTRICT IN
KANKAKEE COUNTY, ILLINOIS FOR THE FISCAL YEAR
Beginning May 1, 2019 and ending April 30, 2020**

**Adopted by the
President and the Board of Commissioners
of the
Bourbonnais Township Park District**

APPROVED this 29th day of July, 2019

*Published by the authority of the President
and Board of Commissioners of the
Bourbonnais Township Park District,
Kankakee County, Illinois*

Ordinance 2019-06

AN ORDINANCE SETTING FORTH THE BUDGET AND APPROPRIATIONS OF THE BOURBONNAIS TOWNSHIP PARK DISTRICT IN KANKAKEE COUNTY, ILLINOIS FOR THE FISCAL YEAR Beginning May 1, 2019 and ending April 30, 2020

Be it ordained by the Board of Park Commissioners of the Bourbonnais Township Park District:

SECTION I. The fiscal year of the Bourbonnais Township Park District, be, and the same is hereby fixed and declared from May 1, 2019 and ending April 30, 2020.

SECTION II. The following budget containing an estimate of the cash expected from all sources and an estimate of expenditures for said Bourbonnais Township Park District for said fiscal year, shall be in full force and effect from and after the date thereof.

ESTIMATED RECEIPTS:

1,452,136.62	Cash Balance Beginning of Fiscal Year
2,763,532.22	Taxes to be Received
575,511.18	Program Fees
29,700.00	Birthday Parties
102,260.00	Special Events
112,320.00	Museum Admissions
125,450.00	Rentals
105,173.25	Concessions
15,000.00	Grants & Donations
37,545.00	Sponsorships
20,772.96	Miscellaneous Other
-	Proposed Lease Proceeds
-	Proposed Bond Proceeds
<hr/>	
5,339,401.23	Estimated Total Cash and Receipts
4,659,067.85	Estimated Total Expenditures
<hr/>	
<u>680,333.38</u>	Estimated Cash on Hand at end of Fiscal Year

SECTION III. The following sums, or so much thereof as may be authorized by law, be, and the same hereby are appropriated for each fund of the Bourbonnais Township Park District and is hereinafter set forth for the fiscal year commencing May 1, 2019 and ending April 30, 2020:

	<u>Budget</u>	<u>Appropriation</u>
TOTAL CORPORATE	\$ 679,291.82	\$ 781,185.59
TOTAL IMRF	\$ 104,539.80	\$ 120,220.77
TOTAL POLICE / SECURITY	\$ 24,124.77	\$ 27,743.48
TOTAL AUDIT	\$ 36,531.44	\$ 42,011.15
TOTAL INSURANCE & LIABILITY	\$ 151,371.32	\$ 174,077.02
TOTAL SOCIAL SECURITY	\$ 121,670.47	\$ 139,921.04
TOTAL RECREATION	\$ 1,452,581.53	\$ 1,670,468.76
TOTAL MUSEUM	\$ 419,199.99	\$ 482,079.99
TOTAL PAVING AND LIGHTING	\$ 5,939.55	\$ 6,830.48
TOTAL HANDICAPPED RECREATION	\$ 157,204.98	\$ 180,785.73
TOTAL CAPITAL IMPROVEMENTS	\$ 863,398.24	\$ 992,907.98
TOTAL FOR BONDING & DEBT SERVICE	\$ 643,213.94	\$ 739,696.03
TOTAL EXPENDITURES	<u>\$ 4,659,067.85</u>	<u>\$ 5,357,928.02</u>

SECTION IV. The several sums of money above herein set forth are hereby appropriated from money received and to be received from all sources.

ADOPTED this 29th day of July, 2019, pursuant to a roll call vote as follows:

Bennett yes (Motion) Gregoire yes (2nd) Hebert NO Settle yes Delabre yes

Wayne Delabre
 President of the Board of Park Commissioners
 of the Bourbonnais Township Park District

ATTEST: Hollie Clark
 Hollie Clark
 Secretary to the Board of Park Commissioners

**CHIEF FISCAL OFFICER'S CERTIFICATE OF ESTIMATED REVENUE FOR THE
BOURBONNAIS TOWNSHIP PARK DISTRICT, KANKAKEE COUNTY, ILLINOIS.**

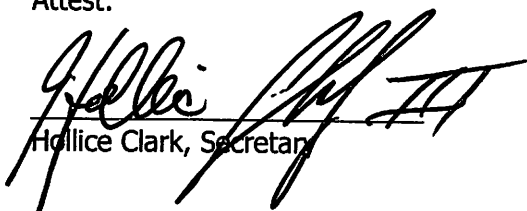
I, Daniel J. Borschnack, do hereby certify as follows:

1. I am the chief fiscal officer of the Bourbonnais Township Park District, Kankakee County, Illinois.
2. I estimate the revenue, by source, of said district for the fiscal year beginning May 1, 2019 and ending April ending April 30, 2020, as follows:

Source	<u>Amount</u>
Cash on Hand	\$ 1,452,136.62
OLSAD Receivable	\$ -
Tax Levy	\$ 2,763,532.22
Fees, Interest, Concessions, Misc.	\$ 1,123,732.39
Proposed Lease Proceeds	\$ -
Proposed Bond Proceeds	\$ -

 7-29-19
Daniel J. Borschnack, Treasurer Date

Attest:


Hollice Clark, Secretary

BOURBONNAIS TOWNSHIP PARK DISTRICT
Proposed Budget Changes from Prior Year Budget
May 2019 through April 2020

Fund Dept/Description	BUDGET 19/20			BUDGET 18/19			BUDGET 19/20			BUDGET 18/19		
	BUDGET 19/20	BUDGET 18/19	Change	BUDGET 19/20	BUDGET 18/19	Change	BUDGET 19/20	BUDGET 18/19	Change	BUDGET 19/20	BUDGET 18/19	Change
	Revenues			Expenditures			Change In Fund Balance					
001 General Fund	\$ 706,743	\$ 644,726	\$ 62,017	\$ 679,292	\$ 634,699	\$ 44,593	\$ 27,451	\$ 10,027	\$ 17,424			
01 Administration	\$ 706,743	\$ 644,726	\$ 62,017	\$ 467,369	\$ 416,258	\$ 51,111	\$ 239,374	\$ 228,468	\$ 10,906			
18 Parks & Grounds	\$ -	\$ -	\$ -	\$ 211,923	\$ 218,441	\$ (6,518)	\$ (211,923)	\$ (218,441)	\$ 6,518			
005 IMRF	\$ 30,540	\$ -	\$ 30,540	\$ 104,540	\$ 97,938	\$ 6,602	\$ (73,999)	\$ (97,938)	\$ 23,939			
014 Police / Security	\$ 33,550	\$ 33,075	\$ 475	\$ 24,125	\$ 23,986	\$ 139	\$ 9,425	\$ 9,089	\$ 336			
027 Audit	\$ 36,531	\$ 35,951	\$ 580	\$ 36,531	\$ 35,670	\$ 862	\$ 0	\$ 282	\$ (282)			
035 Liability Insurance	\$ 151,358	\$ 149,553	\$ 1,805	\$ 151,371	\$ 151,615	\$ (243)	\$ (13)	\$ (2,061)	\$ 2,049			
047 Social Security	\$ 73,814	\$ 74,775	\$ (961)	\$ 121,670	\$ 115,350	\$ 6,321	\$ (47,857)	\$ (40,575)	\$ (7,281)			
122 Recreation	\$ 1,616,602	\$ 1,605,596	\$ 11,006	\$ 1,452,132	\$ 1,461,468	\$ (9,337)	\$ 164,470	\$ 144,128	\$ 20,343			
03 Recreation Station	\$ 841,727	\$ 829,313	\$ 12,414	\$ 512,028	\$ 513,459	\$ (1,431)	\$ 329,699	\$ 315,854	\$ 13,845			
14 Willowhaven	\$ 41,918	\$ 29,400	\$ 12,518	\$ 131,463	\$ 119,140	\$ 12,323	\$ (89,545)	\$ (89,740)	\$ 195			
15 Complex	\$ 86,020	\$ 72,000	\$ 14,020	\$ 212,816	\$ 213,727	\$ (911)	\$ (126,796)	\$ (141,727)	\$ 14,931			
16 Concessions	\$ 84,800	\$ 85,544	\$ (744)	\$ 88,942	\$ 85,857	\$ 3,085	\$ (4,142)	\$ (313)	\$ (3,829)			
30 Athletics & Fitness	\$ 71,100	\$ 69,225	\$ 1,875	\$ 76,132	\$ 91,950	\$ (15,818)	\$ (5,032)	\$ (22,725)	\$ 17,693			
31 Preschool	\$ 133,263	\$ 154,364	\$ (21,101)	\$ 129,533	\$ 135,072	\$ (5,539)	\$ 3,730	\$ 19,292	\$ (15,561)			
32 Seniors	\$ 33,675	\$ 33,675	\$ -	\$ 43,789	\$ 48,911	\$ (5,122)	\$ (10,114)	\$ (15,236)	\$ 5,122			
33 Trips	\$ 81,000	\$ 81,000	\$ -	\$ 71,043	\$ 75,697	\$ (4,654)	\$ 9,957	\$ 5,303	\$ 4,654			
34 Youth & Teen	\$ 243,098	\$ 251,075	\$ (7,977)	\$ 186,385	\$ 177,655	\$ 8,730	\$ 56,713	\$ 73,420	\$ (16,707)			
123 Museum	\$ 415,871	\$ 442,608	\$ (26,737)	\$ 419,650	\$ 438,047	\$ (18,397)	\$ (3,779)	\$ 4,560	\$ (8,340)			
04 Exploration Station	\$ 373,562	\$ 393,332	\$ (19,770)	\$ 346,840	\$ 379,400	\$ (32,561)	\$ 26,722	\$ 13,932	\$ 12,790			
13 PFLHM	\$ 42,309	\$ 49,275	\$ (6,966)	\$ 72,810	\$ 58,647	\$ 14,164	\$ (30,502)	\$ (9,371)	\$ (21,130)			
125 Paving / Lighting	\$ 36,534	\$ 35,951	\$ 583	\$ 5,940	\$ -	\$ 5,940	\$ 30,595	\$ 35,951	\$ (5,356)			
126 Special Recreation	\$ 201,320	\$ 198,446	\$ 2,873	\$ 157,205	\$ 152,388	\$ 4,817	\$ 44,115	\$ 46,058	\$ (1,944)			
Total Operating Funds	\$ 3,302,864	\$ 3,220,681	\$ 82,182	\$ 3,152,456	\$ 3,111,161	\$ 41,295	\$ 150,408	\$ 109,520	\$ 40,888			
Total Capital Improvement	\$ -	\$ 164,203	\$ (164,203)	\$ 863,398	\$ 1,604,048	\$ (740,650)	\$ (863,398)	\$ (1,439,845)	\$ 576,446			
Bond Funding	\$ 766,398	\$ 1,150,000	\$ (383,602)	\$ -	\$ -	\$ -	\$ 766,398	\$ 1,150,000	\$ (383,602)			
003 Bonding & Debt Service	\$ 589,806	\$ 598,205	\$ (8,399)	\$ 643,214	\$ 658,782	\$ (15,568)	\$ (53,408)	\$ (60,577)	\$ 7,169			
Total Capital & Bonding	\$ 1,356,204	\$ 1,912,408	\$ (556,204)	\$ 1,506,612	\$ 2,262,830	\$ (756,218)	\$ (150,408)	\$ (350,422)	\$ 200,014			
Total All Funds	\$ 4,659,068	\$ 5,133,090	\$ (474,022)	\$ 4,659,068	\$ 5,373,991	\$ (714,923)	\$ 0	\$ (240,901)	\$ 240,901			

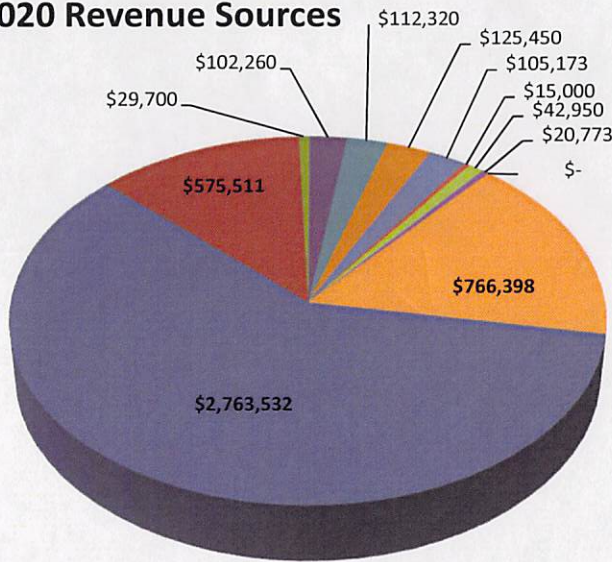
BOURBONNAIS TOWNSHIP PARK DISTRICT
Proposed Budget Changes from Prior Year Budget
May 2019 through April 2020

BUDGET	2019/2020		2018/2019		Increase / (Decrease)				
Revenue Source									
Taxes	\$	2,763,532	59.3%	\$	2,712,019	52.8%	\$	51,514	1.9%
Program Fees	\$	575,511	12.4%	\$	607,889	11.8%	\$	(32,378)	-5.3%
Birthday Parties	\$	29,700	0.6%	\$	25,125	0.5%	\$	4,575	18.2%
Special Events	\$	102,260	2.2%	\$	101,485	2.0%	\$	775	0.8%
Museum Admissions	\$	112,320	2.4%	\$	122,080	2.4%	\$	(9,760)	-8.0%
Rentals	\$	125,450	2.7%	\$	103,050	2.0%	\$	22,400	21.7%
Concessions	\$	105,173	2.3%	\$	101,734	2.0%	\$	3,439	3.4%
Grants & Donations	\$	15,000	0.3%	\$	8,626	0.2%	\$	6,374	73.9%
Sponsorships	\$	42,950	0.9%	\$	28,900	0.6%	\$	14,050	48.6%
Miscellaneous Other	\$	20,773	0.4%	\$	7,979	0.2%	\$	12,794	160.3%
Proceeds from Lease	\$	-	0.0%	\$	164,203	3.2%	\$	(164,203)	-100.0%
PY Proceeds from Bonds	\$	766,398	16.4%	\$	1,150,000	22.4%	\$	(383,602)	-33.4%
Total	\$	4,659,068		\$	5,133,090		\$	(474,022)	-9.2%
Expenditures									
Wages & Taxes	\$	1,725,818	37.0%	\$	1,643,767	30.6%	\$	82,051	5.0%
Benefits	\$	236,904	5.1%	\$	320,138	6.0%	\$	(83,234)	-26.0%
Supplies	\$	381,477	8.2%	\$	368,750	6.9%	\$	12,727	3.5%
Services	\$	567,642	12.2%	\$	574,868	10.7%	\$	(7,226)	-1.3%
Utilities	\$	153,380	3.3%	\$	138,728	2.6%	\$	14,652	10.6%
Maintenance	\$	87,235	1.9%	\$	62,235	1.2%	\$	25,000	40.2%
Capital	\$	863,398	18.5%	\$	1,604,048	29.9%	\$	(740,650)	-46.2%
Debt Service	\$	643,214	13.8%	\$	658,782	12.3%	\$	(15,568)	-2.4%
Total	\$	4,659,068		\$	5,371,316		\$	(712,248)	-13.3%

**BOURBONNAIS TOWNSHIP PARK DISTRICT
Proposed Budget Changes from Prior Year Budget
May 2019 through April 2020**

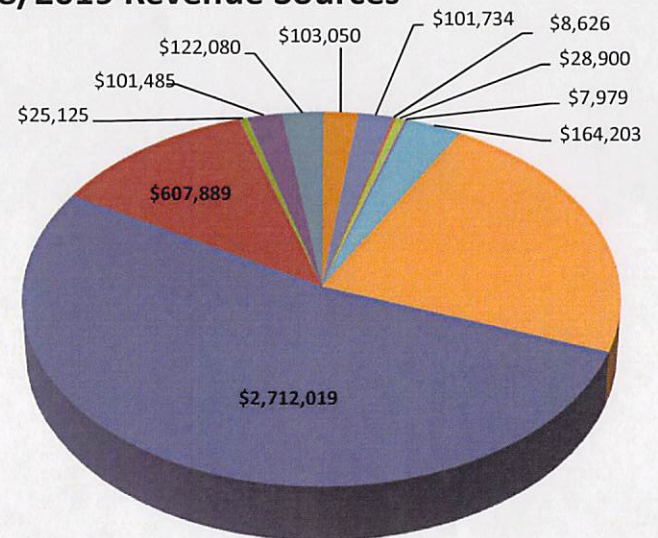
2019/2020 Revenue Sources

- Taxes
- Program Fees
- Birthday Parties
- Special Events
- Museum Admissions
- Rentals
- Concessions
- Grants & Donations
- Sponsorships
- Miscellaneous Other
- Proceeds from Lease
- PY Proceeds from Bonds



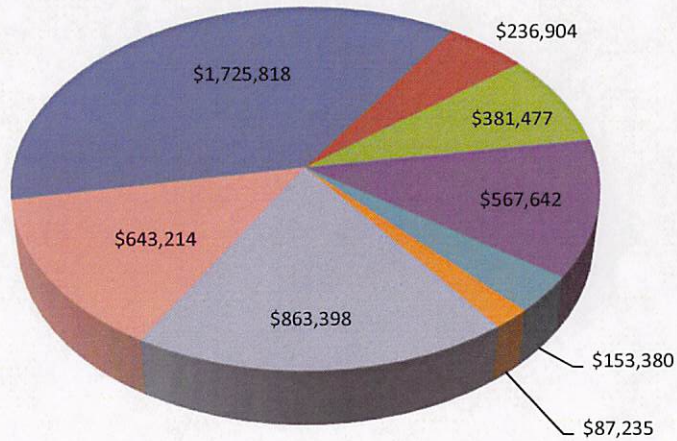
2018/2019 Revenue Sources

- Taxes
- Program Fees
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- Proceeds from Lease
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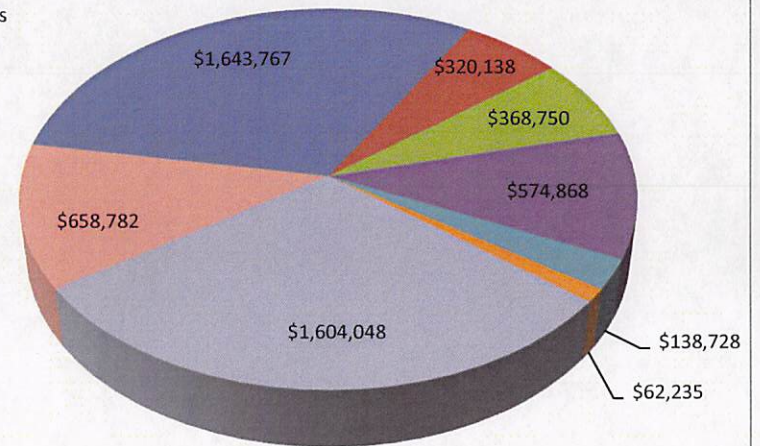
2019/2020 Expenditures

- Wages & Taxes
- Benefits
- Supplies
- Services
- Utilities
- Maintenance
- Capital
- Debt Service



2018/2019 Expenditures

- Wages & Taxes
- Benefits
- Supplies
- Services
- Utilities
- Maintenance
- Capital
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**BOURBONNAIS TOWNSHIP PARK DISTRICT
Proposed Budget Changes from Prior Year Budget
May 2019 through April 2020**

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**BOURBONNAIS TOWNSHIP PARK DISTRICT
Budget Overview by Fund by Account
May 2019 through April 2020**

Acct. #	Account Description	All Funds All Depts Summary	001 Corporate	005 IMRF	014 Police	027 Audit	035 Liability	047 FICA	122 Recreation	123 Museum	125 Pave/Light	126 Hdcp. Rec	003 Bond Fund
Operating Revenue													
4000	Property Taxes	\$ 2,174,326	\$ 671,888	\$ 30,540	\$ 33,520	\$ 36,499	\$ 151,212	\$ 73,744	\$ 778,407	\$ 160,896	\$ 36,499	\$ 201,120	
4020	Interest Earned	\$ 6,073	\$ 4,005		\$ 30	\$ 32	\$ 146	\$ 70	\$ 1,120	\$ 435	\$ 35	\$ 200	
4101	Program Fees	\$ 575,511							\$ 569,036	\$ 6,475			
4102	Birthday Parties	\$ 29,700							\$ 2,100	\$ 27,600			
4103	Special Events	\$ 62,260	\$ 3,750						\$ 25,965	\$ 32,545			
4104	Sleepy Hollow Trail - ES	\$ 20,000								\$ 20,000			
4105	Sleepy Hollow Village - ES	\$ 20,000								\$ 20,000			
4111	Facility Admissions	\$ 70,000								\$ 70,000			
4112	School Group Admissions	\$ 18,540								\$ 18,540			
4120	Facility Memberships/Pass	\$ 23,780								\$ 23,780			
4130	Facility Rentals	\$ 124,750	\$ 6,500						\$ 117,750	\$ 500			
4140	Equipment Rentals	\$ 700	\$ 500						\$ 100	\$ 100			
4150	Food Concessions	\$ 96,651	\$ 4,000						\$ 89,551	\$ 3,100			
4160	Non-Food Concessions	\$ 8,522	\$ 100						\$ 1,622	\$ 6,800			
4200	Operating Grant Funds	\$ 1,000							\$ 1,000				
4300	Donations	\$ 14,000	\$ 2,000						\$ 6,500	\$ 5,500			
4500	Refunds & Reimbursements	\$ 6,000	\$ 6,000										
4700	Sponsorships	\$ 42,950	\$ 3,500						\$ 19,950	\$ 19,500			
4900	Operational Miscellaneous	\$ 8,100	\$ 4,500						\$ 3,500	\$ 100			

TOTAL OPERATING REVENUES	\$ 3,302,864	\$ 706,743	\$ 30,540	\$ 33,550	\$ 36,531	\$ 151,358	\$ 73,814	\$ 1,616,602	\$ 415,871	\$ 36,534	\$ 201,320		
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Operating Expenses

Salaries & Benefits

5001	Salaries, Full Time	\$ 927,250	\$ 338,024		\$ 4,650	\$ 21,199	\$ 53,072		\$ 392,619	\$ 117,687			
5002	Salaries, Part Time	\$ 464,758	\$ 36,377		\$ 6,240	\$ 4,800			\$ 324,315	\$ 93,026			
5003	Salaries, Seasonal	\$ 198,456	\$ 42,178						\$ 149,105	\$ 7,173			
5009	Employee Training	\$ 3,000					\$ 3,000						
5010	IMRF	\$ 104,540		\$ 104,540									
5020	FICA	\$ 121,670						\$ 121,670					
5030	Employee Insurances	\$ 129,864	\$ 50,673		\$ 405	\$ 2,032	\$ 12,260		\$ 52,060	\$ 12,434			
5040	Workers Comp. & SUT	\$ 10,683					\$ 10,683						
5050	Employee Discounts & Reimburseme	\$ 2,500	\$ 1,500						\$ 1,000				

Supplies

5101	Program Supplies	\$ 52,774							\$ 51,449	\$ 1,325			
5102	Birthday Party Supplies	\$ 1,225							\$ 100	\$ 1,125			
5103	Special Event Supplies	\$ 45,127	\$ 2,650						\$ 21,607	\$ 20,870			

BOURBONNAIS TOWNSHIP PARK DISTRICT
Budget Overview by Fund by Account
May 2019 through April 2020

Acct. #	Account Description	All Funds All Depts Summary	001 Corporate	005 IMRF	014 Police	027 Audit	035 Liability	047 FICA	122 Recreation	123 Museum	125 Pave/Light	126 Hdcp. Rec	003 Bond Fund
5104	Special Event Supplies - SH Trail	\$ 7,300							\$ 3,300	\$ 4,000			
5105	Special Event Supplies - SH Village	\$ 5,000								\$ 5,000			
5110	Grounds & Park Operations	\$ 31,425	\$ 6,025						\$ 5,380	\$ 14,080	\$ 5,940		
5111	Trees & Plant Materials	\$ 27,635	\$ 7,900						\$ 17,035	\$ 2,700			
5112	Motor Fuel & Oils	\$ 22,209	\$ 13,470						\$ 8,239	\$ 500			
5113	Tools	\$ 2,300	\$ 1,500						\$ 800				
5114	Paint	\$ 1,550							\$ 750	\$ 800			
5121	Office Supplies	\$ 12,565	\$ 6,875						\$ 4,340	\$ 1,350			
5122	Computer Supplies	\$ 23,136	\$ 6,692						\$ 12,219	\$ 4,225			
5123	Custodial Supplies	\$ 13,450	\$ 2,750						\$ 6,380	\$ 4,320			
5124	Concession Supplies	\$ 100							\$ 100				
5130	Bank Fees	\$ 21,350	\$ 2,450						\$ 14,700	\$ 4,200			
5150	Exhibit Expenses	\$ 6,000							\$ 1,000	\$ 5,000			
5159	Exhibit Expenses Animals	\$ 1,600							\$ 1,600				
5160	Safety	\$ 3,510	\$ 1,000				\$ 1,060		\$ 950	\$ 500			
5170	Public Relations	\$ 20,395	\$ 4,850						\$ 10,125	\$ 5,420			
5171	Marketing	\$ 13,400	\$ 9,000						\$ 2,750	\$ 1,650			
5175	Food Concessions	\$ 50,226	\$ 3,625						\$ 45,001	\$ 1,600			
5180	Concessions - Non-food	\$ 4,586	\$ 300						\$ 1,011	\$ 3,275			
5185	Sales Tax	\$ 3,925	\$ 478						\$ 3,091	\$ 356			
5190	Operational Supplies	\$ 10,689	\$ 3,164						\$ 5,825	\$ 1,700			

Services													
5301	Liability Insurance	\$ 65,000					\$ 65,000						
5302	River Valley SRA	\$ 154,705										\$ 154,705	
5310	Legal	\$ 3,800	\$ 3,800										
5311	Audit	\$ 8,500				\$ 8,500							
5312	Professional Services	\$ 31,240	\$ 13,929		\$ 5,585				\$ 5,958	\$ 5,769			
5320	Dues & Subscriptions	\$ 18,392	\$ 12,482						\$ 2,470	\$ 3,440			
5321	Empl. Mileage Reimb.	\$ 8,075	\$ 7,200						\$ 800	\$ 75			
5322	Employee Continuing Educ.	\$ 23,594	\$ 8,998						\$ 11,622	\$ 2,974			
5323	Board Development	\$ 1,850	\$ 1,850										
5330	Contractual Program Serv.	\$ 109,866							\$ 107,541	\$ 2,325			
5331	Equipment Rental	\$ 18,550	\$ 4,450						\$ 9,650	\$ 4,450			
5332	Building Lease/Rental	\$ 16,228	\$ 1,076						\$ 14,076	\$ 1,076			
5340	Printing	\$ 46,300	\$ 4,500						\$ 31,500	\$ 10,300			
5341	Postage	\$ 12,713	\$ 2,640						\$ 7,513	\$ 2,560			
5350	Advertising	\$ 41,279	\$ 8,589						\$ 21,009	\$ 11,681			
5390	Operational Services	\$ 7,551					\$ 6,296		\$ 1,255				

BOURBONNAIS TOWNSHIP PARK DISTRICT
Budget Overview by Fund by Account
May 2019 through April 2020

Acct. #	Account Description	All Funds All Depts Summary	001 Corporate	005 IMRF	014 Police	027 Audit	035 Liability	047 FICA	122 Recreation	123 Museum	125 Pave/Light	126 Hdcp. Rec	003 Bond Fund
Utilities													
5401	Electric	\$ 50,784	\$ 7,260		\$ 564				\$ 29,520	\$ 13,440			
5402	Water/Sewer	\$ 16,300	\$ 4,692						\$ 7,072	\$ 4,536			
5403	Gas	\$ 12,720	\$ 4,260						\$ 4,080	\$ 4,380			
5404	Communications	\$ 53,810	\$ 20,827		\$ 1,680				\$ 23,425	\$ 7,878			
5405	Trash Removal	\$ 9,780	\$ 3,600						\$ 5,280	\$ 900			
5406	Porta-Johns	\$ 4,985							\$ 2,485			\$ 2,500	
5490	Other Utilities	\$ 5,001			\$ 5,001								
Repairs & Maintenance													
5501	Grounds	\$ 10,700	\$ 2,500						\$ 7,700	\$ 500			
5510	Facilities	\$ 42,085	\$ 6,159						\$ 8,425	\$ 27,501			
5520	Vehicle	\$ 15,600	\$ 9,500						\$ 6,100				
5530	Equipment	\$ 17,600	\$ 9,500						\$ 7,000	\$ 1,100			
5531	Playground Equipment	\$ 1,250							\$ 1,250				
TOTAL OPERATING EXPENSES		\$ 3,152,456	\$ 679,292	\$ 104,540	\$ 24,125	\$ 36,531	\$ 151,371	\$ 121,670	\$ 1,452,582	\$ 419,200	\$ 5,940	\$ 157,205	
NET OPERATING MARGIN		\$ 150,408	\$ 27,451	\$ (73,999)	\$ 9,425	\$ 0	\$ (13)	\$ (47,857)	\$ 164,020	\$ (3,329)	\$ 30,595	\$ 44,115	
Bond/IC & Debt Service													
4000	Property Taxes - Bond Fund	\$ (589,206)											\$ (589,206)
4020	Interest Earned - Bond Fund	\$ (600)											\$ (600)
4975	Bond Funds from Prior Year	\$ (766,398)	\$ (394,540)		\$ (6,400)				\$ (339,000)		\$ (26,458)		
5950	Interest Payment	\$ 151,162	\$ 2,304		\$ 440				\$ 2,089				\$ 146,329
8150	Bond/IC Retirement	\$ 442,541											\$ 442,541
8160	Principal Pmts on Capital Lease	\$ 49,511	\$ 23,602		\$ 4,506				\$ 21,404				
Net Bond/IC & Debt Service		\$ (712,990)	\$ (368,635)		\$ (1,455)				\$ (315,507)		\$ (26,458)		\$ (936)
Capital Improvement													
5702	Facilities	\$ 568,040	\$ 203,040						\$ 318,000	\$ 45,000		\$ 2,000	
5703	Grounds	\$ 162,458	\$ 80,000						\$ 6,000	\$ 50,000	\$ 26,458		
5710	Equipment	\$ 132,900	\$ 111,500		\$ 6,400				\$ 15,000				
Net Capital Improvement		\$ 863,398	\$ 394,540		\$ 6,400				\$ 339,000	\$ 95,000	\$ 26,458	\$ 2,000	
Total Change in Fund Balance		0	1,546	(73,999)	4,480	0	(13)	(47,857)	140,527	(98,329)	30,595	42,115	936

**BOURBONNAIS TOWNSHIP PARK DISTRICT
Budget Overview by Fund by Account
May 2019 through April 2020**

Acct. #	Account Description	All Funds All Depts Summary	001 Corporate	005 IMRF	014 Police	027 Audit	035 Liability	047 FICA	122 Recreation	123 Museum	125 Pave/Light	126 Hdcp. Rec	003 Bond Fund
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	001	005	014	027	035	047	122	123	125	126	003
Estimated Beginning Fund Balance	\$ (233,366)	\$ 41,825	\$ 280,341	\$ 53,115	\$ 59,172	\$ 42,347	\$ (131,383)	\$ 316,732	\$ (9,088)	\$ 86,603	\$ 54,812
Estimated Ending Fund Balance	\$ (231,821)	\$ (32,174)	\$ 284,821	\$ 53,115	\$ 59,159	\$ (5,509)	\$ 9,145	\$ 218,402	\$ 21,507	\$ 128,717	\$ 55,747