

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

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Brian Clark
COUNTY CLERK
KANKAKEE COUNTY

Ordinance 17-07

**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, 2017 and ending April 30, 2018**

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

APPROVED this 27th day of July, 2017

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

Ordinance 17-07

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, 2017 and ending April 30, 2018

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, 2017 and ending April 30, 2018.

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:

\$	842,188	Cash Balance Beginning of Fiscal Year
\$	2,636,577	Taxes to be Received
\$	547,794	Program Fees
\$	28,465	Birthday Parties
\$	86,585	Special Events
\$	122,080	Museum Admissions
\$	101,150	Rentals
\$	109,390	Concessions
\$	23,500	Grants & Donations
\$	17,750	Sponsorships
\$	4,204	Miscellaneous Other
\$	120,637	OSLAD Grant Excluding Cash on Hand \$180,962.79
\$	150,000	Short Term Construction Loan
\$	4,790,320	Estimated Total Cash and Receipts
\$	4,787,240	Estimated Total Expenditures
\$	3,079	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, 2017 and ending April 30, 2018:

	<u>Budget</u>	<u>Appropriation</u>
TOTAL CORPORATE	\$ 613,179	\$ 705,156
TOTAL IMRF	\$ 93,282	\$ 107,275
TOTAL POLICE / SECURITY	\$ 23,004	\$ 26,455
TOTAL AUDIT	\$ 27,044	\$ 31,100
TOTAL INSURANCE & LIABILITY	\$ 150,735	\$ 173,345
TOTAL SOCIAL SECURITY	\$ 105,841	\$ 121,717
TOTAL RECREATION	\$ 1,316,812	\$ 1,514,334
TOTAL MUSEUM	\$ 381,924	\$ 439,213
TOTAL PAVING AND LIGHTING	\$ -	\$ -
TOTAL HANDICAPPED RECREATION	\$ 150,904	\$ 173,540
TOTAL CAPITAL IMPROVEMENTS	\$ 1,331,866	\$ 1,531,646
TOTAL FOR BONDING & DEBT SERVICE	\$ 592,648	\$ 681,545
TOTAL EXPENDITURES	<u>\$ 4,787,240</u>	<u>\$ 5,505,326</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.

APPROVED this 27th day of July, 2017

Wayne Delaby

 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, 2017 and ending ending April 30, 2018, as follows:

Source	<u>Amount</u>
Cash on Hand	\$ 842,188
Tax Levy	\$ 2,636,577
Fees, Interest, Concessions, Misc.	\$ 1,311,555

Daniel Borschnack 7-27-2017
Daniel J. Borschnack, Treasurer Date

Attest:

Hollie Clark
Hollie Clark, Secretary

BOURBONNAIS TOWNSHIP PARK DISTRICT
Budget Overview by Fund Acct
 May 2017 through April 2018

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	\$ 2,043,330	\$ 582,120		\$ 32,688	\$ 33,383	\$ 146,747	\$ 47,293	\$ 735,821	\$ 235,769	\$ 33,383	\$ 196,126	\$ -
4020	Interest Earned	\$ 1,846	\$ 1,800		\$ 2	\$ 2	\$ 4		\$ 22	\$ 8	\$ 2	\$ 6	\$ -
4101	Program Fees	\$ 547,794							\$ 540,694	\$ 7,100			
4102	Birthday Parties	\$ 28,465							\$ 550	\$ 27,915			
4103	Special Events	\$ 86,585	\$ 2,500						\$ 22,585	\$ 61,500			
4111	Facility Admissions	\$ 76,080								\$ 76,080			
4112	School Group Admissions	\$ 23,000								\$ 23,000			
4120	Facility Memberships/Pass	\$ 23,000								\$ 23,000			
4130	Facility Rentals	\$ 100,950	\$ 3,500						\$ 96,950	\$ 500			
4140	Equipment Rentals	\$ 200	\$ 100							\$ 100			
4150	Food Concessions	\$ 105,390							\$ 98,690	\$ 6,700			
4160	Non-Food Concessions	\$ 4,000								\$ 4,000			
4200	Operating Grant Funds	\$ 8,700							\$ 8,700				
4300	Donations	\$ 14,800	\$ 200						\$ 4,000	\$ 10,600			
4500	Refunds & Reimbursements												
4700	Sponsorships	\$ 17,750							\$ 17,750				
4900	Operational Miscellaneous	\$ 2,350								\$ 2,350			
TOTAL OPERATING REVENUES		\$ 3,084,240	\$ 590,220		\$ 32,690	\$ 33,385	\$ 146,751	\$ 47,293	\$ 1,525,762	\$ 478,622	\$ 33,385	\$ 196,132	

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Operating Expenses													
Salaries & Benefits													
5001	Salaries, Full Time	\$ 747,080	\$ 265,963			\$ 13,006	\$ 38,177		\$ 336,425	\$ 93,509			
5002	Salaries, Part Time	\$ 429,915	\$ 65,959	\$ 6,240	\$ 4,800				\$ 246,049	\$ 106,867			
5003	Salaries, Seasonal	\$ 189,680	\$ 34,000						\$ 152,432	\$ 3,248			
5010	IMRF	\$ 93,282		\$ 93,282									
5020	FICA	\$ 105,841					\$ 105,841						
5030	Employee Insurances	\$ 170,278	\$ 64,531		\$ 1,738	\$ 8,521			\$ 85,738	\$ 9,751			
5040	Workers Comp. & SUT	\$ 28,000					\$ 28,000						
5050	Employee Discounts & Reimburseme	\$ 1,000							\$ 1,000				

Supplies													
5101	Program Supplies	\$ 54,647							\$ 53,122	\$ 1,525			
5102	Birthday Party Supplies	\$ 1,900							\$ 100	\$ 1,800			
5103	Special Event Supplies	\$ 68,775	\$ 1,800						\$ 29,025	\$ 37,950			
5110	Grounds & Park Operations	\$ 17,425	\$ 3,525						\$ 2,400	\$ 11,500			
5111	Trees & Plant Materials	\$ 23,600	\$ 7,600						\$ 16,000				
5112	Motor Fuel & Oils	\$ 22,738	\$ 13,307						\$ 9,431				
5113	Tools	\$ 3,300	\$ 2,500						\$ 800				
5114	Paint	\$ 1,600							\$ 800	\$ 800			
5121	Office Supplies	\$ 11,140	\$ 5,100						\$ 4,340	\$ 1,700			
5122	Computer Supplies	\$ 24,950	\$ 9,410						\$ 11,430	\$ 4,110			
5123	Custodial Supplies	\$ 14,100	\$ 1,800						\$ 6,700	\$ 5,600			
5124	Concession Supplies	\$ 500							\$ 500				
5130	Bank Fees	\$ 20,750	\$ 4,430						\$ 10,200	\$ 6,120			
5150	Exhibit Expenses	\$ 2,700							\$ 1,200	\$ 1,500			
5151	Exhibit Expenses	\$ 200								\$ 200			
5152	Exhibit Expenses	\$ 75								\$ 75			
5153	Exhibit Expenses	\$ 75								\$ 75			
5154	Exhibit Expenses	\$ 200								\$ 200			
5155	Exhibit Expenses	\$ 200								\$ 200			
5156	Exhibit Expenses	\$ 300								\$ 300			
5157	Exhibit Expenses	\$ 75								\$ 75			
5158	Exhibit Expenses	\$ 350								\$ 350			
5159	Exhibit Expenses Animals	\$ 2,200							\$ 2,000	\$ 200			
5160	Safety	\$ 8,200	\$ 1,000			\$ 5,800			\$ 600	\$ 800			
5170	Public Relations	\$ 17,220	\$ 4,650						\$ 8,600	\$ 3,970			
5171	Marketing	\$ 6,700	\$ 3,450						\$ 1,500	\$ 1,750			
5175	Food Concessions	\$ 54,930							\$ 50,680	\$ 4,250			

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5180	Concessions - Non-food	\$ 2,000								\$ 2,000			
5185	Sales Tax												
5190	Operational Supplies	\$ 8,800	\$ 2,200						\$ 5,200	\$ 1,400			

Services

5301	Liability Insurance	\$ 66,237					\$ 66,237						
5302	River Valley SRA	\$ 148,404										\$ 148,404	
5310	Legal	\$ 4,800	\$ 4,800										
5311	Audit	\$ 7,500				\$ 7,500							
5312	Professional Services	\$ 19,300	\$ 5,545	\$ 5,380					\$ 5,500	\$ 2,875			
5320	Dues & Subscriptions	\$ 16,823	\$ 12,482						\$ 2,606	\$ 1,735			
5321	Empl. Mileage Reimb.	\$ 6,675	\$ 5,900						\$ 700	\$ 75			
5322	Employee Continuing Educ.	\$ 18,399	\$ 7,800						\$ 10,299	\$ 300			
5323	Board Development	\$ 2,850	\$ 2,850										
5330	Contractual Program Serv.	\$ 91,382							\$ 91,382				
5331	Equipment Rental	\$ 19,600	\$ 4,400						\$ 10,800	\$ 4,400			
5332	Building Lease/Rental	\$ 16,700	\$ 3,150						\$ 10,400	\$ 3,150			
5340	Printing	\$ 43,800	\$ 4,250						\$ 29,750	\$ 9,800			
5341	Postage	\$ 12,861	\$ 2,265						\$ 6,371	\$ 4,225			
5350	Advertising	\$ 27,431	\$ 7,777						\$ 13,751	\$ 5,904			
5360	Refunds/Reimbursements												
5370	Bonding Insurance												
5390	Operational Services	\$ 10,255		\$ 5,000			\$ 4,000		\$ 1,255				

Utilities

5401	Electric	\$ 46,368	\$ 7,056	\$ 504					\$ 24,696	\$ 14,112			
5402	Water/Sewer	\$ 13,900	\$ 4,380						\$ 7,120	\$ 2,400			
5403	Gas	\$ 10,860	\$ 3,600						\$ 3,300	\$ 3,960			
5404	Communications	\$ 61,109	\$ 23,969	\$ 1,380					\$ 24,006	\$ 11,754			
5405	Trash Removal	\$ 9,900	\$ 4,800						\$ 4,000	\$ 1,100			
5406	Porta-Johns	\$ 11,000							\$ 8,500			\$ 2,500	
5490	Other Utilities	\$ 4,500		\$ 4,500									

Repairs & Maintenance

5501	Grounds	\$ 15,000	\$ 2,200						\$ 6,800	\$ 6,000			
5510	Facilities	\$ 17,845	\$ 4,430						\$ 5,605	\$ 7,810			
5520	Vehicle	\$ 12,300	\$ 6,300						\$ 6,000				
5530	Equipment	\$ 11,000	\$ 4,000						\$ 6,500	\$ 500			
5531	Playground Equipment	\$ 1,200							\$ 1,200				

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5590	Other Repairs & Maintenance												

TOTAL OPERATING EXPENSES	\$ 2,862,726	\$ 613,179	\$ 93,282	\$ 23,004	\$ 27,044	\$ 150,735	\$ 105,841	\$ 1,316,812	\$ 381,924	\$ 150,904			
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NET OPERATING MARGIN	\$ 221,513	\$ (22,960)	\$ (93,282)	\$ 9,686	\$ 6,341	\$ (3,984)	\$ (58,548)	\$ 208,949	\$ 96,698	\$ 33,385	\$ 45,228		
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Capital Improvement													
4950	Proceeds from Capital Lease												
4960	OSLAD Grant	\$ (301,600)							\$ (301,600)				
4970	Short Term Construction Loan	\$ (150,000)							\$ (150,000)				
5701	Land Acquisition												
5702	Facilities	\$ 1,266,419							\$ 1,224,204	\$ 2,215	\$ 40,000		
5703	Grounds	\$ 26,790	\$ 9,790						\$ 6,000	\$ 11,000			
5710	Equipment	\$ 29,957	\$ 7,500						\$ 21,232	\$ 1,225			
5720	Museum Exhibit	\$ 8,700							\$ 8,700				
5790	Other Capital Items & Improv.												

Net Capital Improvement	\$ 880,266	\$ 17,290							\$ 802,536	\$ 9,440	\$ 11,000	\$ 40,000	
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Bond/IC & Debt Service													
4000	Property Taxes - Bond Fund	\$ (593,247)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (593,247)
4020	Interest Earned - Bond Fund	\$ (8)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8)
4975	Bond/IC Receipts												
8150	Bond/IC Retirement	\$ 499,850											\$ 499,850
5950	Interest Payment	\$ 92,798											\$ 92,798

Net Bond/IC & Debt Service	\$ (607)												\$ (607)
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Total Change in Fund Balance	\$ (658,145)	\$ (40,250)	\$ (93,282)	\$ 9,686	\$ 6,341	\$ (3,984)	\$ (58,548)	\$ (593,587)	\$ 87,258	\$ 22,385	\$ 5,228	\$ 607	
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