

Ordinance 2019-03

AN ORDINANCE SETTING FORTH THE BUDGET AND APPROPRIATIONS OF THE BOURBONNAIS TOWNSHIP PARK DISTRICT OF KANKAKEE COUNTY, ILLINOIS FOR THE FISCAL YEAR Beginning May 1, 2018 and ending April 30, 2019

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, 2018 and ending April 30, 2019.

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:

\$ 631,921.68	Cash Balance Beginning of Fiscal Year
\$ 180,800.00	OSLAD Grant Outstanding
\$ 2,712,018.54	Taxes to be Received
\$ 607,888.95	Program Fees
\$ 25,125.00	Birthday Parties
\$ 101,485.00	Special Events
\$ 122,080.00	Museum Admissions
\$ 103,050.00	Rentals
\$ 101,734.00	Concessions
\$ 8,626.00	Grants & Donations
\$ 28,900.00	Sponsorships
\$ 7,979.00	Miscellaneous Other
\$ 164,203.09	Proposed Lease Proceeds
\$ 1,000,000.00	Proposed Bond Proceeds
\$ 5,795,811.26	Estimated Total Cash and Receipts
\$ 5,373,703.67	Estimated Total Expenditures
\$ 422,107.59	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, 2018 and ending April 30, 2019:

	<u>Budget</u>	<u>Appropriation</u>
TOTAL CORPORATE	\$ 634,698.77	\$ 729,903.59
TOTAL IMRF	\$ 97,938.24	\$ 112,628.97
TOTAL POLICE / SECURITY	\$ 23,986.08	\$ 27,583.99
TOTAL AUDIT	\$ 35,669.72	\$ 41,020.17
TOTAL INSURANCE & LIABILITY	\$ 151,668.63	\$ 174,418.93
TOTAL SOCIAL SECURITY	\$ 115,668.90	\$ 133,019.24
TOTAL RECREATION	\$ 1,461,258.38	\$ 1,680,447.14
TOTAL MUSEUM	\$ 437,597.06	\$ 503,236.62
TOTAL PAVING AND LIGHTING	\$ -	\$ -
TOTAL HANDICAPPED RECREATION	\$ 152,388.19	\$ 175,246.42
TOTAL CAPITAL IMPROVEMENTS	\$ 1,604,047.79	\$ 1,844,654.96
TOTAL FOR BONDING & DEBT SERVICE	\$ 658,781.91	\$ 757,599.20
TOTAL EXPENDITURES	<u>\$ 5,373,703.67</u>	<u>\$ 6,179,759.22</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.

SECTION V. All unexpended funds of any item or items of any general appropriation made by this Ordinance may be expended in making up any deficiency in the same item or in items made in the general appropriation made by this Ordinance.

SECTION VI. This Ordinance shall be in full force and effect following its adoption and approval.

**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 receipts, by source, of said district for the fiscal year beginning May 1, 2018 and ending April ending April 30, 2019, as follows:

Source	<u>Amount</u>
Cash on Hand	\$ 631,921.68
OLSAD Receivable	\$ 180,800.00
Tax Levy	\$ 2,712,018.54
Fees, Interest, Concessions, Misc.	\$ 1,106,867.95
Proposed Lease Proceeds	\$ 164,203.09
Proposed Bond Proceeds	\$ 1,000,000.00

Daniel J. Borschnack, Treasurer

Date

BOURBONNAIS TOWNSHIP PARK DISTRICT
Budget Overview by Fund Acct
May 2018 through April 2019

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	\$ 2,113,821	\$ 627,676		\$ 33,073	\$ 35,949	\$ 149,549	\$ 74,775	\$ 769,316	\$ 189,094	\$ 35,949	\$ 198,440	\$ -
4020	Interest Earned	\$ 1,846	\$ 1,800		\$ 2	\$ 2	\$ 4		\$ 22	\$ 8	\$ 2	\$ 6	\$ -
4101	Program Fees	\$ 607,889							\$ 601,114	\$ 6,775			
4102	Birthday Parties	\$ 25,125							\$ 350	\$ 24,775			
4103	Special Events	\$ 101,485	\$ 3,150						\$ 27,585	\$ 70,750			
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	\$ 102,250	\$ 6,000						\$ 95,750	\$ 500			
4140	Equipment Rentals	\$ 800	\$ 100						\$ 600	\$ 100			
4150	Food Concessions	\$ 94,890							\$ 88,190	\$ 6,700			
4160	Non-Food Concessions	\$ 6,844							\$ 1,044	\$ 5,800			
4200	Operating Grant Funds	\$ 1,426								\$ 1,426			
4300	Donations	\$ 7,200	\$ 200						\$ 1,500	\$ 5,500			
4500	Refunds & Reimbursements	\$ 225							\$ 225				
4700	Sponsorships	\$ 28,900							\$ 19,900	\$ 9,000			
4900	Operational Miscellaneous	\$ 5,900	\$ 5,800							\$ 100			

TOTAL OPERATING REVENUES	\$ 3,220,681	\$ 644,726		\$ 33,075	\$ 35,951	\$ 149,553	\$ 74,775	\$ 1,605,596	\$ 442,608	\$ 35,951	\$ 198,446		
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Operating Expenses
Salaries & Benefits

5001	Salaries, Full Time	\$ 818,357	\$ 269,980		\$ 4,526	\$ 16,601	\$ 39,887		\$ 378,045	\$ 109,318			
5002	Salaries, Part Time	\$ 485,747	\$ 61,469		\$ 6,240	\$ 8,526			\$ 291,943	\$ 117,569			
5003	Salaries, Seasonal	\$ 203,305	\$ 36,176						\$ 159,917	\$ 7,212			
5009	Employee Training	\$ 1,500					\$ 1,500						
5010	IMRF	\$ 97,938		\$ 97,938									
5020	FICA	\$ 115,350						\$ 115,350					
5030	Employee Insurances	\$ 221,200	\$ 78,251			\$ 3,043	\$ 11,620		\$ 101,302	\$ 26,985			
5040	Workers Comp. & SUT	\$ 19,508					\$ 19,508						
5050	Employee Discounts & Reimbursements	\$ 1,000							\$ 1,000				

Supplies

5101	Program Supplies	\$ 54,104							\$ 52,854	\$ 1,250			
5102	Birthday Party Supplies	\$ 1,900							\$ 100	\$ 1,800			
5103	Special Event Supplies	\$ 47,900	\$ 2,900						\$ 18,400	\$ 26,600			
5104	Special Event Supplies - SH Trail	\$ 10,000								\$ 10,000			
5105	Special Event Supplies - SH Village	\$ 6,400								\$ 6,400			
5110	Grounds & Park Operations	\$ 20,575	\$ 6,175						\$ 3,400	\$ 11,000			

BOURBONNAIS TOWNSHIP PARK DISTRICT
Budget Overview by Fund Acct
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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
5111	Trees & Plant Materials	\$ 24,000	\$ 5,400						\$ 15,900	\$ 2,700			
5112	Motor Fuel & Oils	\$ 18,613	\$ 10,609						\$ 7,504	\$ 500			
5113	Tools	\$ 2,300	\$ 1,500						\$ 800				
5114	Paint	\$ 1,500							\$ 700	\$ 800			
5121	Office Supplies	\$ 10,740	\$ 5,250						\$ 3,790	\$ 1,700			
5122	Computer Supplies	\$ 25,036	\$ 9,367						\$ 12,102	\$ 3,567			
5123	Custodial Supplies	\$ 13,900	\$ 3,000						\$ 6,260	\$ 4,640			
5124	Concession Supplies	\$ 500							\$ 500				
5130	Bank Fees	\$ 22,350	\$ 2,550						\$ 15,400	\$ 4,400			
5150	Exhibit Expenses	\$ 2,700							\$ 1,200	\$ 1,500			
5151	Exhibit Expenses	\$ 1,400							\$ 1,200	\$ 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	\$ 5,350	\$ 1,000				\$ 2,800		\$ 1,050	\$ 500			
5170	Public Relations	\$ 18,670	\$ 4,650						\$ 8,800	\$ 5,220			
5171	Marketing	\$ 17,250	\$ 8,800						\$ 7,200	\$ 1,250			
5175	Food Concessions	\$ 47,380							\$ 44,030	\$ 3,350			
5180	Concessions - Non-food	\$ 3,409							\$ 209	\$ 3,200			
5185	Sales Tax	\$ 3,262							\$ 2,681	\$ 581			
5190	Operational Supplies	\$ 8,050	\$ 2,200						\$ 4,450	\$ 1,400			

Services

5301	Liability Insurance	\$ 70,000					\$ 70,000						
5302	River Valley SRA	\$ 149,888										\$ 149,888	
5310	Legal	\$ 4,800	\$ 4,800										
5311	Audit	\$ 7,500				\$ 7,500							
5312	Professional Services	\$ 28,290	\$ 12,190		\$ 6,100				\$ 7,300	\$ 2,700			
5320	Dues & Subscriptions	\$ 18,192	\$ 12,482						\$ 2,470	\$ 3,240			
5321	Empl. Mileage Reimb.	\$ 6,675	\$ 5,900						\$ 700	\$ 75			
5322	Employee Continuing Educ.	\$ 19,299	\$ 7,800						\$ 10,199	\$ 1,300			
5323	Board Development	\$ 2,850	\$ 2,850										
5330	Contractual Program Serv.	\$ 121,129							\$ 119,129	\$ 2,000			
5331	Equipment Rental	\$ 19,950	\$ 4,800						\$ 10,350	\$ 4,800			
5332	Building Lease/Rental	\$ 19,700	\$ 3,150						\$ 13,400	\$ 3,150			

**BOURBONNAIS TOWNSHIP PARK DISTRICT
Budget Overview by Fund Acct
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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
5340	Printing	\$ 49,300	\$ 4,800						\$ 33,600	\$ 10,900			
5341	Postage	\$ 11,862	\$ 2,265						\$ 6,762	\$ 2,835			
5350	Advertising	\$ 37,178	\$ 7,690						\$ 19,819	\$ 9,670			
5360	Refunds/Reimbursements												
5370	Bonding Insurance												
5390	Operational Services	\$ 8,255			\$ 700		\$ 6,300		\$ 1,255				

Utilities

5401	Electric	\$ 40,860	\$ 6,420		\$ 540				\$ 20,700	\$ 13,200			
5402	Water/Sewer	\$ 14,860	\$ 4,620						\$ 6,760	\$ 3,480			
5403	Gas	\$ 7,200	\$ 2,400						\$ 2,400	\$ 2,400			
5404	Communications	\$ 51,308	\$ 19,296		\$ 1,380				\$ 22,652	\$ 7,980			
5405	Trash Removal	\$ 10,200	\$ 4,800						\$ 4,300	\$ 1,100			
5406	Porta-Johns	\$ 9,800							\$ 7,300			\$ 2,500	
5490	Other Utilities	\$ 4,500			\$ 4,500								

Repairs & Maintenance

5501	Grounds	\$ 8,700	\$ 500						\$ 7,700	\$ 500			
5510	Facilities	\$ 27,135	\$ 6,659						\$ 8,425	\$ 12,051			
5520	Vehicle	\$ 11,600	\$ 5,500						\$ 6,100				
5530	Equipment	\$ 13,600	\$ 6,500						\$ 6,000	\$ 1,100			
5531	Playground Equipment	\$ 1,200							\$ 1,200				
5590	Other Repairs & Maintenance												

TOTAL OPERATING EXPENSES	\$ 3,110,501	\$ 634,699	\$ 97,938	\$ 23,986	\$ 35,670	\$ 151,615	\$ 115,350	\$ 1,461,258	\$ 437,597	\$ 152,388			
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NET OPERATING MARGIN	\$ 110,180	\$ 10,027	\$ (97,938)	\$ 9,089	\$ 282	\$ (2,061)	\$ (40,575)	\$ 144,338	\$ 5,010	\$ 35,951	\$ 46,058		
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Bond/IC & Debt Service

4000	Property Taxes - Bond Fund	\$ (598,197)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (598,197)
4020	Interest Earned - Bond Fund	\$ (8)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8)
4975	Bond/IC Receipts	\$ (1,000,000)	\$ (315,000)						\$ (555,000)	\$ (130,000)			
5950	Interest Payment	\$ 106,074	\$ 669		\$ 129				\$ 257	\$ 232			\$ 104,787
8150	Bond/IC Retirement	\$ 492,715											\$ 492,715
8160	Principal Pmts on Capital Lease	\$ 44,993	\$ 23,396		\$ 8,099				\$ 8,999	\$ 4,499			
9050	Bond Issuance Costs	\$ 15,000	\$ 15,000										
Net Bond/IC & Debt Service	\$ (939,423)	\$ (275,935)		\$ 8,227				\$ (545,744)	\$ (125,269)				\$ (703)

Capital Improvement

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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
4950	Proceeds from Capital Lease	\$ (164,203)	\$ (73,360)		\$ (24,577)				\$ (66,266)				
4960	OSLAD Grant												
4970	Short Term Construction Loan												
5701	Land Acquisition												
5702	Facilities	\$ 902,531	\$ 300,000						\$ 414,876	\$ 187,655			
5703	Grounds	\$ 201,349							\$ 176,000		\$ 25,349		
5710	Equipment	\$ 450,168	\$ 75,110		\$ 76,942				\$ 98,116			\$ 200,000	
5720	Museum Exhibit	\$ 50,000								\$ 50,000			
5790	Other Capital Items & Improv.												

Net Capital Improvement	\$ 1,439,845	\$ 301,750		\$ 52,365					\$ 622,726	\$ 237,655	\$ 25,349	\$ 200,000	
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Total Change in Fund Balance	\$ (390,241)	\$ (15,789)	\$ (97,938)	\$ (51,503)	\$ 282	\$ (2,061)	\$ (40,575)	\$ 67,356	\$ (107,375)	\$ 10,602	\$ (153,942)	\$ 703	
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	001	005	014	027	035	047	122	123	125	126	003
Estimated Beginning Fund Balance	\$ (273,249)	\$ 117,871	\$ 308,330	\$ 53,708	\$ 48,205	\$ 56,568	\$ (237,645)	\$ 360,661	\$ 9,115	\$ 246,398	\$ 54,421
Estimated Ending Fund Balance	\$ (289,037)	\$ 19,932	\$ 256,827	\$ 53,990	\$ 46,144	\$ 15,993	\$ (170,289)	\$ 253,286	\$ 19,717	\$ 92,456	\$ 55,124