

ORDINANCE #
BUDGET AND APPROPRIATION ORDINANCE

**AN ORDINANCE ADOPTING THE COMBINED ANNUAL BUDGET AND
APPROPRIATION OF FUNDS FOR THE KANKAKEE VALLEY PARK DISTRICT,
KANKAKEE COUNTY, ILLINOIS FOR FISCAL YEAR BEGINNING ON THE 1ST
DAY OF JUNE, 2026 AND ENDING ON THE 31ST DAY OF MAY, 2027.**

**BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS (BOARD)
OF THE KANKAKEE VALLEY PARK DISTRICT, KANKAKEE COUNTY, ILLINOIS:**

SECTION 1. It is hereby found and determined that:

- (a) This Board of Park Commissioners of the Kankakee Valley Park District, Kankakee County, Illinois has heretofore caused to be prepared a Combined Budget and Appropriation Ordinance in tentative form, which Ordinance has been conveniently available for public inspection for at least 30 days prior to final action thereon; and
- (b) A public hearing was held at the Kankakee Valley Park District, Kankakee, Illinois on the 27th day of July, 2026 on said Ordinance, notice of said hearing was given at least one (1) week prior to such hearing by publication in the Daily Journal, a newspaper published within the Park District; and
- (c) That all other legal requirements for the adoption of the Annual Budget and Appropriation Ordinance of the Park District for the fiscal year beginning June 1, 2026 and ending May 31, 2027 have heretofore been performed.

SECTION 2 – 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 budgeted and appropriated for the fiscal year beginning the first (1st) day of June, 2026 and ending on the thirty first (31) of May, 2027

Each of said sums of money and the aggregate thereof are deemed necessary by this Board to defray the necessary expenses and liabilities of this District during the fiscal year beginning June, 2026 and ending May, 2027 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended May 2026 and prior years are hereby specifically re-appropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation ordinance, in making this appropriation in accordance with applicable law.

SECTION 3. The following determinations have been made and are hereby made a part of the aforesaid budget:

- (a) An estimate of the cash on hand at the beginning of the fiscal year is expected to be \$1,690,621.49
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$7,832,812.38
- (c) An estimate of the expenditures contemplated for the fiscal year is \$6,492,769.59
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$3,030,664.28
- (e) That the estimated amount of taxes to be received by Kankakee Valley Park District during the fiscal year is \$2,797,142.48

SECTION 4 – The receipts and revenues of the Kankakee Valley Park District derived from sources other than taxation and not specifically appropriated, and all unexpended balances from the preceding fiscal year not required for the purposes for which they were appropriated and levied, shall constitute the General Fund and shall first be placed to the credit of such fund.

SECTION 5 – All ordinances or parts of ordinances conflicting with any of the provisions of this ordinance be, and the same are hereby, repealed to the extent of such conflict. If any item or portion thereof 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.

SECTION 6 – This ordinance shall be in full force and effect immediately upon its passage.

PASSED this _____ day of _____, 2026

AYES _____ **ABSENT** _____

NAYS _____ **ABSTAIN** _____

President of the Board of the
Park Commissioners of the Kankakee Valley
Park District, Kankakee County, Illinois

ATTEST:

Secretary of the Board of the Park Commissioners
of the Kankakee Valley Park District,
Kankakee County, Illinois

SEAL

STATE OF ILLINOIS)
) SS
COUNTY OF KANKAKEE)

CERTIFICATION

I, _____ DO HEREBY CERTIFY that I am the duly appointed, qualified and acting secretary of the Kankakee Valley Park District, Kankakee County, Illinois and as such Secretary, I am the keeper of the records and files of the Board of Commissioners of the Park District. I do further certify that the attached and foregoing is a true and complete copy of that the Combined Budget and Appropriation Ordinance for the Kankakee Valley Park District, Kankakee County, Illinois for the fiscal year beginning on the 1st day of June 2026 and ending on the 31st day of May 2027, as adopted by the Board of Commissioners at its properly convened meeting held on the 27th day of July, 2026, as appears from the official records of the Kankakee Valley Park District in my care and custody.

Secretary of the Board of the Park Commissioners
of the Kankakee Valley Park District,
Kankakee County, Illinois

SEAL

**CERTIFICATION OF ESTIMATE
OF REVENUE
FISCAL YEAR 2026-2027**

I, _____, do hereby certify that I am the duly qualified and acting Treasurer of the Kankakee Valley Park District and the chief fiscal officer of said Park District. As such officer, I do further certify that the revenues, by source, anticipated to be received by the Park District in the fiscal year beginning June, 2026 and ending on May, 2027 are estimated to be as follows:

ESTIMATE OF REVENUE

SOURCE	AMOUNT (\$)
Real Estate Taxes	\$2,797,142
Personal Property Replacement Tax	\$ 240,000
Interest Earned	\$ 154,000
Bond Proceeds	\$1,263,647
Property Rental	\$ 187,398
Programs and Membership Fees	\$1,241,125
Grants and Donations	\$1,883,000
Miscellaneous	\$ 36,500
 TOTAL	 \$7,802,812

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Kankakee Valley Park District, this 27th day of July 2026

Treasurer/Chief Financial Officer of the Board
of the Park Commissioners of the
Kankakee Valley Park District
Kankakee, Illinois

SEAL

Kankakee Valley Park District

FY 27 Budget Detail

Description	FY27 Budget	FY27 Appropriation
Corporate Fund		
Property Tax Revenue - Corporate	1,129,529.27	
Interest Earned	20,000.00	
Property Lease	2,500.00	
Misc Income - Corporate	1,500.00	
Total Revenue	1,153,529.27	
Admin FT	268,000.00	294,800.00
Admin PT	5,100.00	5,610.00
Employee Benefits	75,060.00	82,566.00
Licensing/Fees	350.00	385.00
Legal Expenses	39,000.00	42,900.00
Contracted Services	50,000.00	55,000.00
Office Supplies, Furn & Equip	7,500.00	8,250.00
Equipment Leases	3,750.00	4,125.00
Postage	1,000.00	1,100.00
Legal Publications	1,000.00	1,100.00
Publications/Subscriptions	750.00	825.00
Professional Memberships	10,000.00	11,000.00
Telephone	25,000.00	27,500.00
Electricity - Bird	8,500.00	9,350.00
Electricity - Maintenance	8,000.00	8,800.00
Natural Gas - Bird	4,500.00	4,950.00
Natural Gas - Maintenance	5,500.00	6,050.00
Water/Sewer - Bird	15,000.00	16,500.00
Water/Sewer - Maintenance	1,400.00	1,540.00
Waste Removal	10,250.00	11,275.00
IT Software, Hrdw, Yrly/Upgrd	15,000.00	16,500.00
Property Tax Expense	12,000.00	13,200.00
Bookkeeping & Audit	49,000.00	53,900.00
KRS Partnership	36,500.00	40,150.00
Paving & Lighting	8,000.00	8,800.00
Maint Admin Salaries	92,000.00	101,200.00
Maint Salaries - FT	227,800.00	250,580.00
Bldg/Grnds Health Benefits	11,350.00	12,485.00
Bldg/Grnds Health Benefits - FT	57,400.00	63,140.00
Uniforms & Safety	2,000.00	2,200.00
Inspection & Licensing	1,500.00	1,650.00
Cleaning & Maintenance	4,000.00	4,400.00
Bldg Maint & Repairs	5,000.00	5,500.00
Bldg Materials & Supplies	4,000.00	4,400.00
Professional Services Building/Grnd	5,000.00	5,500.00
Sm Equipment & Tools	4,000.00	4,400.00
Landscape/Snow Removal	5,000.00	5,500.00
Miscellaneous Expense	1,000.00	1,100.00
Transfer Corp to Rec	30,000.00	33,000.00
Total Expenses	1,110,210.00	1,221,231.00
Total Revenue	1,153,529.27	1,153,529.27
Excess Revenues less Expenses	43,319.27	(67,701.73)

Kankakee Valley Park District

FY 27 Budget Detail

Description	FY27 Budget	FY27 Appropriation
IMRF Fund		
Property Tax Revenue - IMRF	531.26	
Interest Earned	5,000.00	
Total Revenue	5,531.26	
IMRF	50,000.00	55,000.00
Total Expenses	50,000.00	55,000.00
Total Revenue	5,531.26	5,531.26
Excess Revenues less Expenses	(44,468.74)	(49,468.74)

Recreation Fund		
Property Tax Revenue - Recreation	470,808.34	
Property Tax Revenue Recapture	17,456.36	
Replacement Taxes	240,000.00	
Property Lease	54,897.90	
KCC - Fitness Center	12,000.00	
Misc Income - Rec	5,000.00	
SV Membership	45,000.00	
SV Daily Fees	175,000.00	
SV - Lock Rental	125.00	
SV - LGI Reimbursement	1,500.00	
SV - Pool Rentals	2,500.00	
SV - Special Events	15,000.00	
SV - Transfer In	30,000.00	
SV - Groups	12,500.00	
SV - Seasonal Items	1,500.00	
IV - Figure Skate	135,000.00	
IV - Hockey	45,000.00	
IV - Ice Rental	200,000.00	
IV - Public Skate	90,000.00	
IV - Group Rental/Parties	20,000.00	
IV - Special Event	12,500.00	
IV - Misc Program	3,500.00	
IV - Pro Shop	3,000.00	
RR - Softball Leagues	45,000.00	
Youth Summer Camp	1,000.00	
Early Childhood Registration	1,500.00	
Youth Registration	110,000.00	
Adult Registration	5,000.00	
Athletic/Fitness Registration	20,000.00	
RCntr Open Gym	12,000.00	
Charlton Room	15,000.00	
Rec Cntr Classroom	5,000.00	
Gym Rentals	15,000.00	
Adult Trips	2,500.00	
Youth Contractual	1,000.00	
Adult Contractual	3,000.00	

Kankakee Valley Park District

FY 27 Budget Detail

Description	FY27 Budget	FY27 Appropriation
Recreation Fund (cont.)		
Building Rentals - All	75,000.00	
Field Rentals - River Road	25,000.00	
Field Rentals - Other Baseball/Softball Fields	7,500.00	
Field Rentals - Soccer	7,500.00	
Camp Ground Revenue	25,000.00	
Special Events	20,000.00	
Regatta Event	22,500.00	
Boat Harbor - Parking Pass	2,000.00	
Boat Harbor - Parking Meters	7,500.00	
Gift Cards	2,000.00	
Sponsorships & Advertising	25,000.00	
Convenience Fee	22,000.00	
Concessions	120,000.00	
Total Revenue	2,189,287.60	
Admin FT	189,000.00	207900
Admin PT	5,000.00	5,500.00
Contractual Services	25,000.00	27,500.00
Health Benefits	53,000.00	58,300.00
Training/Conference Expense	15,000.00	16,500.00
Printing & Publications	3,500.00	3,850.00
Office Supplies	2,500.00	2,750.00
Postage	100.00	110.00
Merchant Fees	21,500.00	23,650.00
Rec Sales Tax	7,500.00	8,250.00
Marketing	17,500.00	19,250.00
Safety/Training Supplies	2,000.00	2,200.00
Rec Cntr Security/Fire	2,000.00	2,200.00
Splash Security/Fire	750.00	825.00
Electricity - Mayor J Bailey	500.00	550.00
Electricity - Strasma	2,000.00	2,200.00
Electricity - Washington	500.00	550.00
Port-O-Let - All	20,700.00	22,770.00
Civic Waste Removal	1,800.00	1,980.00
IT Software, Hrdw, yrl upgrd	7,500.00	8,250.00
Maintenance Salaries FT	97,700.00	107,470.00
Maintenance PT/Seasonal	145,000.00	159,500.00
Employee Benefits	25,000.00	27,500.00
Maintenance Supplies	15,000.00	16,500.00
Bldg Maint & Repairs	17,000.00	18,700.00
Park/Playground Maint	10,000.00	11,000.00
Bldg Materials & Supplies	5,000.00	5,500.00
Lawn/Snow Removal	5,000.00	5,500.00
Landscape Supplies	4,000.00	4,400.00
Vehicle Maint & Repairs	30,000.00	33,000.00
Fuel	50,000.00	55,000.00
Miscellaneous Expense	2,000.00	2,200.00
Mower, Implement & Sm Equip	17,500.00	19,250.00

Kankakee Valley Park District

FY 27 Budget Detail

Description	FY27 Budget	FY27 Appropriation
Recreation Fund (cont.)		
Concession Supplies	50,000.00	55,000.00
Concession Staff	36,250.00	39,875.00
Concession Equipment/Repairs	6,500.00	7,150.00
Rec Cntr - Other	5,000.00	5,500.00
Salaries - Rec Cntr Staff	22,500.00	24,750.00
Telephone, Cable, Internet - Rec Cntr	4,000.00	4,400.00
Natural Gas - Rec Cntr	4,500.00	4,950.00
Electric - Rec Cntr	33,000.00	36,300.00
Water & Sewer - Rec Cntr	4,000.00	4,400.00
Waste Removal Svc - Rec Cntr	1,800.00	1,980.00
Inspection/License - Rec Cntr	4,000.00	4,400.00
Custodian/Maint Supplies - Rec Cntr	9,000.00	9,900.00
Office Supplies - Rec Cntr	1,250.00	1,375.00
Office Equip/Furn - Rec Cntr	500.00	550.00
Other Professional Svc - Rec Cntr	15,000.00	16,500.00
Repairs/Replacements - Rec Cntr	6,000.00	6,600.00
Rec Programs Youth/Teen	105,000.00	115,500.00
Rec Programs - Adult	2,500.00	2,750.00
Rec Programs - Contractual	1,500.00	1,650.00
Rec Programs - Trips	1,500.00	1,650.00
Rec Programs - Athletics/Fitness	2,000.00	2,200.00
Special Events Wages	7,500.00	8,250.00
Special Events Supplies	15,000.00	16,500.00
Sponsorship Expense	2,500.00	2,750.00
Regatta Event	15,000.00	16,500.00
Aquatics Expenses - Other	2,500.00	2,750.00
SV - Lifeguard Salaries	90,000.00	99,000.00
SV Salaries - Pool Manager	13,500.00	14,850.00
SV Salaries - Head Lifeguard	10,500.00	11,550.00
SV Salaries - Admissions Attendant	19,500.00	21,450.00
SV Salaries - Admission Manager	2,000.00	2,200.00
SV Salaries - Facility Manager	22,600.00	24,860.00
Guard Supplies	2,500.00	2,750.00
LGI Audit	3,000.00	3,300.00
Pool Repairs	30,000.00	33,000.00
Pool Supplies	14,000.00	15,400.00
Instructor Supplies	500.00	550.00
Pool Chemicals	21,000.00	23,100.00
Phone/Cable/Internet - Aquatics Expense	3,900.00	4,290.00
Gas - Aquatics Expense	24,000.00	26,400.00
Electric - Aquatics Expense	37,500.00	41,250.00
Water - Aquatics Expense	60,000.00	66,000.00
Waste - Aquatics Expense	1,500.00	1,650.00
SV - Special Event	3,500.00	3,850.00
IV Salaries - GM Salary	29,500.00	32,450.00
IV Salaries - Custodial/Maintenance	34,000.00	37,400.00
IV Salaries - Figure Skate	50,000.00	55,000.00
IV Salaries - Hockey	6,500.00	7,150.00
IV Salaries - Front Desk Mgr	10,000.00	11,000.00

Kankakee Valley Park District

FY 27 Budget Detail

Description	FY27 Budget	FY27 Appropriation
Recreation Fund (cont.)		
IV Salaries - Front Desk	40,000.00	44,000.00
IV Salaries - Staff Wages	4,000.00	4,400.00
IV Pro Shop Supplies	2,000.00	2,200.00
IV Figure Skate Supplies	12,000.00	13,200.00
IV Hockey Supplies	3,000.00	3,300.00
IV Maintenance Repairs	6,000.00	6,600.00
IV Maintenance Supplies	12,500.00	13,750.00
IV Office Supplies	2,000.00	2,200.00
IV Professional Services	40,000.00	44,000.00
IV Programs	2,500.00	2,750.00
IV Special Events	4,000.00	4,400.00
IV Permits/License	5,000.00	5,500.00
Security/Fire - IV	2,000.00	2,200.00
Telephone/Cable/Internet - IV	4,500.00	4,950.00
Gas - IV	20,000.00	22,000.00
Electric - IV	100,000.00	110,000.00
Water - IV	30,000.00	33,000.00
Waste Removal - IV	2,500.00	2,750.00
Building Rentals - Civic Security/Fire	850.00	935.00
Building Rentals - Rec Elec Bldg All	9,950.00	10,945.00
Building Rentals - Rec Gas Bldg All	12,660.00	13,926.00
Building Rentals - Rec Water/Sewer Bldg All	16,333.00	17,966.30
Pavilion Rentals - Rec Elec All	5,925.00	6,517.50
Rentals - Soccer Fields	2,500.00	2,750.00
RR Sports Complex - Other	2,000.00	2,200.00
RR - Dog Park	1,000.00	1,100.00
RR - Camp Ground	10,000.00	11,000.00
RR - Wages Maintenance FT	24,000.00	26,400.00
RR - Wages Maintenance Seasonal	32,000.00	35,200.00
RR - Wages Athletics	3,600.00	3,960.00
RR - League Expense	7,500.00	8,250.00
RR - Umpires	19,000.00	20,900.00
RR - Field Supplies	9,000.00	9,900.00
RR - Field Repairs	2,500.00	2,750.00
RR - Machinery Repairs/Supplies	2,500.00	2,750.00
RR - Building Repairs	1,500.00	1,650.00
RR - Building Supplies	1,500.00	1,650.00
RR - Inspections/Permits/License	2,000.00	2,200.00
RR Electric - Other	13,000.00	14,300.00
Electric - RR Bird Fields	475.00	522.50
Electric - RR Butterfield	150.00	165.00
Electric - RR Levasseur	225.00	247.50
RR Water/Sewer - Other	4,000.00	4,400.00
Water/Sewer - RR Alpiner	1,400.00	1,540.00
Water/Sewer - RR Levasseur	1,500.00	1,650.00
Water/Sewer - RR Butterfield	2,000.00	2,200.00
Waste Management - RR	1,800.00	1,980.00
RR - Misc Expense	500.00	550.00
Harbor Repairs/Supplies	500.00	550.00

Kankakee Valley Park District

FY 27 Budget Detail

Description	FY27 Budget	FY27 Appropriation
Recreation Fund (cont.)		
Harbor Contractual	4,000.00	4,400.00
Total Expenses	2,136,218.00	2,349,839.80
Total Revenue	2,189,287.60	2,189,287.60
Excess Revenues less Expenses	53,069.60	(160,552.20)

Liability Fund		
Property Tax Revenue - Liability	513.00	
Interest Earned	13,000.00	
Total Revenue	13,513.00	
Unemployment Insurance	12,500.00	13,750.00
Liability	95,000.00	104,500.00
Administrative	13,855.00	15,240.50
Total Expenses	121,355.00	133,490.50
Total Revenue	13,513.00	13,513.00
Excess Revenues less Expenses	(107,842.00)	(119,977.50)

Debt Service Fund		
Property Tax Revenue - Debt Service	902,083.00	
Interest Earned	5,000.00	
Bond Proceeds	810,136.00	
Total Revenue	1,717,219.00	
Bond Issuance Costs	17,300.00	19,030.00
B&I	1,215,440.70	1,336,984.77
Total Expenses	1,232,740.70	1,356,014.77
Total Revenue	1,717,219.00	1,717,219.00
Excess Revenues less Expenses	484,478.30	361,204.23

SRA Service Fund		
Property Tax Revenue - SRA	32,345.61	
Interest Earned	7,000.00	
Total Revenue	39,345.61	
SRA	90,350.00	99,385.00
ADA Improvements	25,000.00	27,500.00
Administrative	3,245.00	3,569.50
Total Expenses	118,595.00	130,454.50
Total Revenue	39,345.61	39,345.61
Excess Revenues less Expenses	(79,249.39)	(91,108.89)

Kankakee Valley Park District

FY 27 Budget Detail

Description	FY27 Budget	FY27 Appropriation
Capital Fund		
Interest Earned	100,000.00	
City of Kankakee - ARPA	100,000.00	
Grant DCEO- Sun River Terrace	900,000.00	
Grant - OSLAD - BP	300,000.00	
East Wall Grant - DCEO	150,000.00	
KVPD Capital - DCEO	433,000.00	
Bond Proceeds	453,511.00	
Total Revenue	2,436,511.00	
Splash Valley	25,000.00	27,500.00
District Capital	450,000.00	495,000.00
Administrative	6,500.00	7,150.00
Gov Small & Civic Auditorium	20,000.00	22,000.00
Ice Valley	50,000.00	55,000.00
District Vehicles/Equipment	125,000.00	137,500.00
Park Mulch	35,000.00	38,500.00
Beckman Park	7,500.00	8,250.00
Playground Equipment - Various Parks	250,000.00	275,000.00
Various Capital Projects	100,000.00	110,000.00
DCEO Sun River Terrace	400,000.00	440,000.00
Total Expenses	1,469,000.00	1,615,900.00
Total Revenue	2,436,511.00	2,436,511.00
Excess Revenues less Expenses	967,511.00	820,611.00

FICA		
Property Tax Revenue - SS/Med	104,224.75	
Interest Earned	4,000.00	
Total Revenue	108,224.75	
FICA/Medicare	115,000.00	126,500.00
Total Expenses	115,000.00	126,500.00
Total Revenue	108,224.75	108,224.75
Excess Revenues less Expenses	(6,775.25)	(18,275.25)

Museum		
Property Tax Revenue - Museum	139,650.89	
Total Revenue	139,650.89	
Museum Payment	139,650.89	153,615.98
Total Expenses	139,650.89	153,615.98
Total Revenue	139,650.89	139,650.89
Excess Revenues less Expenses	0.00	(13,965.09)

**Kankakee Valley Park District
FY 27 Budget Detail**

Description	FY27 Budget	FY27 Appropriation
All Funds		
Total Expenses	6,492,769.59	7,142,046.55
Total Revenue	<u>7,802,812.38</u>	<u>7,802,812.38</u>
Excess Revenues less Expenses	<u><u>1,310,042.79</u></u>	<u><u>660,765.83</u></u>

SUMMARY OF FUNDS

	Budget	Appropriation
GENERAL CORPORATE FUND	1,110,210.00	1,221,231.00
IMRF FUND	50,000.00	55,000.00
RECREATION FUND	2,136,218.00	2,349,839.80
LIABILITY FUND	121,355.00	133,490.50
DEBT SERVICE FUND	1,232,740.70	1,356,014.77
SPECIAL RECREATION FUND	118,595.00	130,454.50
CAPITAL FUND	1,469,000.00	1,615,900.00
FICA FUND	115,000.00	126,500.00
MUSEUM FUND	<u>139,650.89</u>	<u>153,615.98</u>
TOTAL BUDGET	6,492,769.59	
TOTAL APPROPRIATION		7,142,046.55