



Budget 2019-2020



Bensenville
Park District



BENSENVILLE PARK DISTRICT

BUDGET

for Fiscal Year Ending April 30, 2020

Board of Commissioners

Rich Johnson, President

Val Karg, Vice President

Greg Linder, Treasurer

Jim Geils, Secretary

Nancy Gibbs, Commissioner

Joe Vallez, Manager of Park Operations

Evelyn Struck, Superintendent of Finance & HR

**BENSENVILLE PARK DISTRICT
2019-2020 BUDGET
SUMMARY**

Operations	4/30/2018	4/30/2019	4/30/2019	4/30/2020
<i>Revenues</i>	Actual	Budget	Projected	Budget
Corporate Fund	\$ 1,405,938	\$ 1,489,800	\$ 1,446,210	\$ 1,493,000
Recreation Fund	1,941,059	2,260,160	1,905,465	2,331,560
White Pines Golf Course	3,277,015	3,849,081	2,959,690	3,328,242
Bond & Interest Fund	630,651	648,500	648,000	661,900
Museum Fund	76,314	101,350	86,750	132,680
Audit Fund	11,074	10,700	11,000	3,100
General Liability Fund	271,132	282,900	252,600	246,800
IMRF Fund	269,952	270,000	255,000	270,000
Social Security Fund	253,281	255,000	250,200	263,000
NEDSRA Fund	284,222	304,600	304,000	317,800
Total Revenues	\$ 8,420,636	\$ 9,472,091	\$ 8,118,915	\$ 9,048,082
<i>Expenditures</i>				
Corporate Fund	\$ 1,358,825	\$ 1,487,240	\$ 1,446,042	\$ 1,492,800
Recreation Fund	1,790,332	2,259,640	1,905,244	2,331,560
White Pines Golf Course	3,692,965	3,952,620	3,697,695	3,873,281
Bond & Interest Fund	630,787	644,883	643,683	657,360
Museum Fund	74,966	99,700	80,352	132,680
Audit Fund	9,250	9,750	9,750	9,750
General Liability Fund	255,162	283,950	252,350	231,850
IMRF Fund	230,441	270,000	255,000	270,000
Social Security Fund	226,837	255,000	250,000	260,000
NEDSRA Fund	221,147	304,600	229,000	317,800
Total Expenditures	\$ 8,490,711	\$ 9,567,383	\$ 8,769,116	\$ 9,577,081
Revenues Over (Under)				
Expenditures	\$ (70,075)	\$ (95,292)	\$ (650,201)	\$ (528,999)

**BENSENVILLE PARK DISTRICT
2019-2020 BUDGET
SUMMARY**

Capital	4/30/2018	4/30/2019	4/30/2019	4/30/2020
<i>Revenues</i>	Actual	Budget	Projected	Budget
Capital Projects Fund	\$ 200,000	\$ 60,000	\$ 233,500	\$ 30,000
WPGC Capital Fund	3,828	0	16,600	0
Capital Projects Fund OMP	15,159	2,000	4,600	2,000
Rollover Funds	1,203,550	438,000	337,000	343,000
Total Revenues	\$ 1,422,537	\$ 500,000	\$ 591,700	\$ 375,000
<i>Expenditures</i>				
Capital Fund	\$ -	\$ -	\$ -	\$ -
WPGC Capital Fund	95,013	0	21,335	0
Capital Fund OMP	20,384	0	0	0
Rollover Funds	202,510	1,628,650	871,900	979,750
Total Expenditures	\$ 317,907	\$ 1,628,650	\$ 893,235	\$ 979,750
Revenues Over (Under)				
Expenditures	\$ 1,104,631	\$ (1,128,650)	\$ (301,535)	\$ (604,750)

Operations and Capital Summary

	4/30/2018	4/30/2019	4/30/2019	4/30/2020
<i>Revenues</i>	Actual	Budget	Projected	Budget
Operations	\$ 8,420,636	\$ 9,472,091	\$ 8,118,915	\$ 9,048,082
Capital	1,422,537	500,000	591,700	375,000
Total Revenues	\$ 9,843,174	\$ 9,972,091	\$ 8,710,615	\$ 9,423,082
<i>Expenditures</i>				
Operations	\$ 8,490,711	\$ 9,567,383	\$ 8,769,116	\$ 9,577,081
Capital	317,907	1,628,650	893,235	979,750
Total Expenditures	\$ 8,808,618	\$ 11,196,033	\$ 9,662,351	\$ 10,556,831
Revenues Over (Under)				
Expenditures	\$ 1,034,556	\$ (1,223,942)	\$ (951,736)	\$ (1,133,749)

**Bensenville Park District
Budget for Fiscal Year Ending April 30, 2020
Fund Information**

Corporate Fund

Fund Description

The Corporate Fund accounts for the general revenues and expenditures of the Park District which are not included in other funds.

Revenues

Revenues for the Corporate Fund include the tax levy, and 72% of allocation by the State of Illinois of the Personal Property Replacement Tax.

Transfer In

A Transfer In of 3% of actual revenues from the White Pines Golf Course to cover administrative costs is included in the FY 19/20 budget. A Transfer In from NEDSRA of 5% of the Directors Personnel costs is also included in the FY 19/20 budget.

Expenditures

Operating Expenditures

Expenditures related to general District operations, planning and park operations are included within the Corporate Fund. There are 13 full-time Park Maintenance positions and 6 full-time Administrative positions included in the FY 19/20 budget (25% allocated to the Recreation Fund).

**BENSENVILLE PARK DISTRICT
2019-2020 BUDGET**

CORPORATE FUND

<u>Account #</u>	<u>Account Description</u>	<u>4/30/2018 Actual</u>	<u>4/30/2019 Budget</u>	<u>4/30/2019 Projected</u>	<u>4/30/2020 Budget</u>
Revenues					
General Revenues					
01-01-00-4003	Miscellaneous	1,696	2,000	2,100	2,000
01-01-00-4007	Lease Revenue	25,872	25,200	25,200	25,200
01-01-00-4150	Marketing Intern	0	0	0	0
01-01-00-4300	IPRF Safety & Educational Grant	7,346	6,000	6,610	8,000
General Revenues		34,914	33,200	33,910	35,200
Transfers					
01-01-08-4006	Admin Transfer From WPGC	98,523	115,500	88,800	99,800
01-01-08-4019	Admin Transfer From NEDSRA	5,341	7,000	5,000	6,000
Transfers		103,864	122,500	93,800	105,800
Taxes					
01-01-01-400x	Real Estate Taxes	1,126,154	1,168,500	1,168,000	1,194,000
01-01-01-4020	Replacement Taxes	140,986	165,600	150,000	158,000
01-01-01-4030	Interest on Taxes	19	0	500	0
Taxes		1,267,159	1,334,100	1,318,500	1,352,000
TOTAL REVENUE		1,405,938	1,489,800	1,446,210	1,493,000

Expenditures

Personnel					
01-01-10-5010	Admin., Finance & HR	241,911	275,000	255,000	263,500
01-01-10-5020	Buildings & Grounds Salaries	390,026	415,000	390,000	464,300
01-01-10-5106	Park Labor Part Time	31,387	35,000	35,000	35,000
01-01-10-5115	Overtime	27,906	30,000	31,000	30,000
01-01-10-5150	Student Intern	57	0	0	0
01-01-10-5200	Longevity	1,500	2,700	2,700	2,350
Personnel		692,787	757,700	713,700	795,150
Employee Related Costs					
01-01-15-5001	IMRF & FICA	66,300	68,400	61,800	67,000
01-01-15-5002	Health Insurance	117,765	164,000	135,000	155,000
01-01-15-5030	Background Checks	148	300	280	300
Employee Related Costs		184,213	232,700	197,080	222,300
Contractual					
01-01-20-5201	Legal Expenses	46,800	45,000	50,000	50,000
01-01-20-5207	Maintenance Contracts	9,205	15,000	10,000	15,000
01-01-20-5213	Computer Service	12,832	40,000	35,000	40,000
01-01-20-5216	Graphic Artist	7,766	6,400	8,000	9,000
01-01-20-5218	Brochure Printing	3,695	3,320	4,000	4,800
01-01-20-5220	Police IGA	0	5,000	0	5,000
01-01-20-5233	Operating Contractual	23,205	5,000	5,000	5,630
01-01-20-5236	Natural Restoration Services	15,695	10,000	1,000	10,000
01-01-20-5250	Liability Insurance	26,000	38,400	28,300	24,000
Contractual		145,197	168,120	141,300	163,430

**BENSENVILLE PARK DISTRICT
2019-2020 BUDGET**

CORPORATE FUND

<u>Account #</u>	<u>Account Description</u>	<u>4/30/2018 Actual</u>	<u>4/30/2019 Budget</u>	<u>4/30/2019 Projected</u>	<u>4/30/2020 Budget</u>
Materials & Supplies					
01-01-30-5242	Uniforms	0	5,000	3,000	5,000
01-01-30-5301	Office Supplies	4,253	6,000	5,500	6,000
01-01-30-5302	Postage	1,756	2,800	2,700	2,800
01-01-30-5303	Postage for Brochure	1,280	1,320	1,280	1,320
Materials & Supplies		7,290	15,120	12,480	15,120
Other Expenditures					
01-01-35-5204	Dues & Subscriptions	11,048	14,000	12,500	14,000
01-01-35-5208	Training	4,811	9,200	6,870	9,200
01-01-35-5209	Commissioner Expense	3,039	8,000	4,000	6,000
01-01-35-5221	General Marketing	24,208	20,000	24,000	25,000
01-01-35-5231	BIG Intergovernmental	947	1,000	500	1,000
01-01-35-5241	Community Newsletter	1,955	1,600	2,000	2,000
01-01-35-5300	IPRF Safety & Educational Grant	6,905	6,000	6,312	8,000
01-01-35-5304	Miscellaneous Expense	7,934	9,500	8,500	9,500
Other Expenditures		60,846	69,300	64,682	74,700
Utilities					
01-01-40-5401	Telephone	14,125	16,000	14,800	14,800
01-01-40-5402	Electric	26,571	31,000	29,900	31,000
01-01-40-5403	Gas	9,341	9,000	8,600	9,000
01-01-40-5404	Water	5,837	8,000	6,500	7,000
Utilities		55,875	64,000	59,800	61,800
Repairs & Maintenance					
01-01-60-5601	Fertilizer	19	5,000	5,000	5,000
01-01-60-5602	Turf Chemicals	996	2,300	2,000	2,300
01-01-60-5603	Ground Supplies & Services	11,763	15,000	15,000	15,000
01-01-60-5604	Playground Equipment Repair	5,012	3,600	3,600	3,600
01-01-60-5605	Hardware & Paint	1,853	6,000	4,000	6,000
01-01-60-5606	Tools	1,238	2,000	2,000	2,000
01-01-60-5607	Rentals	106	2,000	2,000	2,000
01-01-60-5609	Uniform & Laundry	4,736	5,900	5,900	5,900
01-01-60-5610	Disposal	16,557	25,000	25,000	25,000
01-01-60-5611	Janitorial Supplies	16,414	15,000	15,000	15,000
01-01-60-5612	Construction Supplies	3,258	4,500	4,500	4,500
01-01-60-5614	Electrical Parts & Service	2,436	4,000	4,000	4,000
01-01-60-5615	Building Services	9,962	10,000	10,000	10,000
01-01-60-5616	Vehicle Parts & Repairs	5,175	5,500	5,500	5,500
01-01-60-5617	Equipment Parts & Repairs	3,968	5,500	5,500	5,500
01-01-60-5618	Fuel, Oil & Lube	26,539	35,000	35,000	35,000
01-01-60-5619	Mechanical Supply & Service	1,589	5,000	5,000	5,000
01-01-60-5620	Miscellaneous Maint Exp	664	3,000	3,000	3,000
01-01-60-5621	Vandalism	333	6,000	6,000	6,000
Repairs & Maintenance		112,619	160,300	158,000	160,300

**BENSENVILLE PARK DISTRICT
2019-2020 BUDGET**

CORPORATE FUND		4/30/2018	4/30/2019	4/30/2019	4/30/2020
<u>Account #</u>	<u>Account Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
Transfers Out					
01-01-80-5XXX	Transfers Out	100,000	20,000	99,000	0
Transfers Out		100,000	20,000	99,000	0
TOTAL EXPENDITURES		1,358,825	1,487,240	1,446,042	1,492,800
Fund Surplus (deficit)		47,112	2,560	168	200

Bensenville Park District
Budget for Fiscal Year Ending April 30, 2020
Fund Information

Recreation Fund

Fund Description

The overall recreation fund consists of an annual operating budget of (\$2,331,560), which is an increase of 3% (\$71,400) from the 2018-2019 budget. While the 2018-2019 budget is projected to be at (\$1,905,465) during the last operating year, leading factors behind the 3% increase is contributed to programming enhancements, membership alterations, contract changes and personnel expenses. These changes are reflected in both revenue and expenditure funds throughout our control centers of administration, concessions, aquatics, recreation programs, the teen center and the Deer Grove Leisure Center; leading to a balanced recreation fund budget.

Revenues

The positive and negative revenue difference is reflected between all core areas. Breaking down areas of growth is centralized around the aquatics and the teen center. While the weather greatly impacts aquatic revenue, the budget was increased to reflect a 2% growth (\$6,340), due to increased general admission rates for youth and adults. The teen center reflects a 73% growth (\$62,990), which is contributed to an intergovernmental arrangement between the District and the Village of Bensenville for renovation and operation costs. The District plans on re-opening the facility late fall of 2019 to continue services for teens. Negative revenue decreases have occurred in concessions, recreation programs and the Deer Grove Leisure Center. While most of the changes are minor, contributing factors in concessions and general programming are due to contract changes and re-evaluation of programming. The most noticeable impact focuses on the Deer Grove Leisure Center as fitness membership revenue has decreased by 3.7% (\$18,645). This is contributed to membership package alterations, which are being re-evaluated.

Transfer In

A Transfer In from NEDSRA of 10% of the 4 Recreation Personnel costs is included in the FY 19/20

Expenditures

Within the FY 19-20 Recreation Fund are 8 full-time and 1 permanent part time Recreation positions and 25% allocated from 5 full-time administrative positions. Notable changes can be seen in the concession, aquatic, teen center and recreation programming funds. Concessions expenses have decreased slightly mainly due to a restructured food menu and vendor negotiations. While the district ended with a negative deficit of (\$4,132) in the 2018-2019 budget. Efforts have been made to restructure operations for 2019-2020, ultimately reflecting a (\$8,030) profit. The aquatic fund increased by 8% (\$30,840), this is due to increased wages and staffing in the facility. The 2018-2019 aquatic season, had many days of amenity closures as the facility wasn't attracting a full staffing force. Efforts were made in the 2019-2020 season to have a full operation force by increased wages to be more competitive with neighboring communities. As outlined in the revenue breakdown, the District is opening the teen center in late fall (\$18,645). This is contributed to membership package alterations, which are being re-evaluated and renovation plans. Finally, recreation programming expenses has decreased by 4% (\$23,930), mainly due to program evaluation and re-organizing our offerings.

Transfers Out

As in years past, a transfer of \$30,000 to the Capital Projects Fund is budgeted for fitness equipment and a recreation bus.

**BENSENVILLE PARK DISTRICT
2019-2020 BUDGET**

RECREATION FUND		4/30/2018	4/30/2019	4/30/2019	4/30/2020
Account #	Account Description	Actual	Budget	Projected	Budget
Dept: Administrative					
General Revenues					
02-01-00-4003	Miscellaneous Income	875	1,000	100	500
02-01-00-4200	Advertising & Sponsorship	0	9,000	550	3,500
02-01-00-4300	Grant Proceeds	6,950	0	0	0
General Revenues		7,825	10,000	650	4,000
Taxes					
02-01-01-400x	Real Estate Taxes	827,944	863,100	860,000	882,000
02-01-01-4020	Replacement Taxes	54,828	64,400	58,000	61,000
Taxes		882,772	927,500	918,000	943,000
Transfers					
01-01-08-4019	Admin Transfer From NEDSRA	0	0	0	28,000
Transfers		0	0	0	28,000
TOTAL ADMINISTRATIVE REVENUE		890,597	937,500	918,650	975,000
Expenditures					
Personnel					
02-01-10-5010	Admin., Finance & HR	80,484	126,000	100,000	116,900
02-01-10-5020	Buildings & Grounds Salaries	31,992	34,000	34,000	75,600
02-01-10-5030	Recreation Salaries	219,548	305,000	270,000	348,100
02-01-10-5106	Park Labor Part Time	16,170	17,500	15,000	0
02-01-10-5150	Student Intern	201	0	0	0
02-01-10-5200	Longevity	0	450	450	250
Personnel		348,395	482,950	419,450	540,850
Employee Related Costs					
02-01-15-5001	IMRF & FICA	66,300	68,400	61,800	67,000
02-01-15-5002	Health Insurance	61,878	115,000	85,000	100,000
02-01-15-5030	Background Checks	3,774	4,500	4,720	4,800
Employee Related Costs		131,952	187,900	151,520	171,800
Contractual					
02-01-20-5213	Computer Service	8,511	15,000	10,000	15,000
02-01-20-5216	Graphic Artist	15,832	16,000	15,000	18,000
02-01-20-5218	Brochure Printing	12,930	9,960	13,000	15,600
02-01-20-5220	Police IGA	0	15,000	0	10,000
02-01-20-5240	Unemployment Compensation	0	10,000	0	0
02-01-20-5250	Liability Insurance	26,000	38,400	28,300	24,000
Contractual		63,273	104,360	66,300	82,600
Materials & Supplies					
02-01-30-5242	Uniforms	5,871	6,000	5,000	6,000
02-01-30-5301	Office Supplies	6,304	8,000	5,900	7,000
02-01-30-5302	Postage	1,646	3,000	2,800	3,000
02-01-30-5303	Postage for Brochures	3,040	3,960	3,000	1,320
Materials & Supplies		16,861	20,960	16,700	17,320

**BENSENVILLE PARK DISTRICT
2019-2020 BUDGET**

RECREATION FUND		4/30/2018	4/30/2019	4/30/2019	4/30/2020
Account #	Account Description	Actual	Budget	Projected	Budget
Other Expenditures					
02-01-35-5204	Dues & Subscriptions	1,677	5,200	4,840	5,200
02-01-35-5208	Training	10,618	20,000	16,000	16,000
02-01-35-5209	Commissioner Expense	2,969	8,000	4,000	6,000
02-01-35-5221	General Marketing	0	0	0	10,000
02-01-35-5230	Financial Assistance	2,037	8,500	4,000	6,000
02-01-35-5232	Arts Council	3,000	3,000	3,000	3,000
02-01-35-5241	Community Newsletter	3,537	4,000	3,600	4,000
02-01-35-5300	Grant Expense	2,699	20,000	18,000	0
02-01-35-5304	Miscellaneous Expense	4,476	6,000	5,000	5,000
02-01-35-5323	Volunteer Program	824	2,450	0	0
Other Expenditures		31,836	77,150	58,440	55,200
Utilities					
02-01-40-5401	Telephone	11,067	14,000	12,000	12,000
02-01-40-5402	Electric	30,424	35,000	33,000	35,000
02-01-40-5403	Gas	6,859	7,000	5,700	7,000
02-01-40-5404	Water	5,495	7,000	6,500	7,000
Utilities		53,846	63,000	57,200	61,000
Transfers					
02-01-80-5017	Transfer to BPD Accumulation	100,000	40,000	134,500	30,000
Transfers		100,000	40,000	134,500	30,000
TOTAL ADMINISTRATIVE EXPENDITURES		746,163	976,320	904,110	958,770
Administrative Revenues Less Expenditures		144,434	(38,820)	14,540	16,230

**BENSENVILLE PARK DISTRICT
2019-2020 BUDGET**

RECREATION FUND		4/30/2018	4/30/2019	4/30/2019	4/30/2020
Account #	Account Description	Actual	Budget	Projected	Budget
Dept: Water Park Concession					
Concession Food & Beverage Sales					
02-02-01-4002	Concession Vending	437	2,600	893	2,000
02-02-01-4150	Rebate Agreement	1,704	500	1,000	1,200
02-02-01-4200	Concession Food	54,915	59,200	51,321	55,200
02-02-01-4210	Meal Deal Coupons	1,575	1,500	0	0
Concession Food & Beverage Sales		58,631	63,800	53,214	58,400
TOTAL CONCESSION REVENUE		58,631	63,800	53,214	58,400
Personnel					
02-02-10-5110	Concession Cashier	13,084	10,200	19,280	14,550
02-02-10-5113	Concession Managers	4,567	7,000	5,781	9,260
Personnel		17,651	17,200	25,061	23,810
Concession Food & Beverage Expenses					
02-02-13-5001	Concession Resale	22,997	26,370	25,148	20,460
02-02-13-5002	Concession Vending	1,146	1,560	1,556	0
Concession Food & Beverage Expenses		24,144	27,930	26,704	20,460
Concession Materials & Supplies					
02-02-30-5003	Concession Supplies	1,054	2,910	2,939	3,380
Concession Materials & Supplies		1,054	2,910	2,939	3,380
Other Expenses					
02-02-35-5004	Equipment Repair & Replacement	1,745	4,720	2,493	1,980
02-02-35-5005	License	79	360	149	740
Other Expenses		1,824	5,080	2,642	2,720
TOTAL CONCESSION EXPENDITURES		44,673	53,120	57,346	50,370
Concessions Revenues Less Expenditures		13,959	10,680	(4,132)	8,030

**BENSENVILLE PARK DISTRICT
2019-2020 BUDGET**

RECREATION FUND		4/30/2018	4/30/2019	4/30/2019	4/30/2020
Account #	Account Description	Actual	Budget	Projected	Budget
Dept: Water Park					
General Revenues					
02-03-00-4200	Advertising & Sponsorship	54	1,500	0	0
General Revenues		54	1,500	0	0
Rentals					
02-03-01-4010	Locker Rental	0	500	0	900
02-03-01-4013	Splash Pad Rental	0	300	0	0
02-03-01-4014	Pool Rentals	8,325	13,900	16,309	10,400
02-03-01-4015	Pool Birthday Party	4,997	3,320	3,552	2,150
02-03-01-4200	Over/Short Pool	961	0	0	0
General Revenues		14,283	18,020	19,861	13,450
Pool Passes & Fees					
02-03-02-4001	Pool Passes & Fees	48,125	56,800	43,626	56,800
02-03-02-4005	Pool Daily Fees	142,730	135,000	142,029	157,750
02-03-02-4007	Camp Admission	26,367	27,500	31,004	20,000
02-03-02-4016	Pool Coupons	2,245	3,250	1,600	0
02-03-02-4100	Pool Replacement Passes	63	80	77	80
Pool Passes & Fees		219,530	222,630	218,336	234,630
Water Park Program Revenues					
02-03-12-4xxx	Pool Programs	19,071	25,890	11,534	26,300
Water Park Program Revenues		19,071	25,890	11,534	26,300
TOTAL WATER PARK REVENUE		252,939	268,040	249,731	274,380
Personnel					
02-03-10-5107	Cashier	5,886	6,300	7,328	10,300
02-03-10-5108	Pool Attendant	26,385	25,500	23,576	23,980
02-03-10-5109	Lifeguards	84,065	101,000	67,065	101,000
02-03-10-5120	Pool Manager	15,847	16,880	25,000	25,800
02-03-10-5129	In-Service Training	0	0	0	8,400
02-03-10-5130	Pool Maintenance	49,823	55,000	56,046	61,000
02-03-10-5214	Pool Birthday Party	496	900	692	0
02-03-10-5xxx	Pool Programs/Events	11,909	16,390	9,576	10,300
Personnel		194,411	221,970	189,283	240,780
Contractual					
02-03-20-5207	Maintenance Contracts	1,370	1,900	2,700	5,750
02-03-20-5315	Risk Management	8,522	9,000	17,885	7,770
02-03-20-5320	Guard Training	0	0	0	5,500
Contractual		9,892	10,900	20,585	19,020

**BENSENVILLE PARK DISTRICT
2019-2020 BUDGET**

RECREATION FUND		4/30/2018	4/30/2019	4/30/2019	4/30/2020
Account #	Account Description	Actual	Budget	Projected	Budget
Materials & Supplies					
02-03-30-5200	Pool Programs Supplies	387	500	128	1,680
02-03-30-5202	Pool Events	2,837	3,500	1,913	2,050
02-03-30-5214	Pool Birthday Party Supplies	418	1,120	286	1,530
02-03-30-5242	Pool Uniforms	3,023	3,000	1,911	2,000
02-03-30-5309	Pool Supplies	2,938	5,180	10,649	5,100
02-03-30-5312	Marketing/Promotional Items	5,023	4,500	2,822	3,500
02-03-30-5313	Staff Incentives	566	650	701	500
Materials & Supplies		15,193	18,450	18,410	16,360
Utilities					
02-03-40-5401	Telephone	2,611	3,000	3,300	4,000
02-03-40-5402	Electric	17,085	18,500	15,730	18,500
02-03-40-5403	Gas	1,385	2,000	1,500	2,000
02-03-40-5404	Water	49,038	44,500	51,800	52,000
Utilities		70,119	68,000	72,330	76,500
Repairs & Maintenance					
02-03-60-5603	Pool Parts & Replacements	26,203	25,000	25,000	25,000
02-03-60-5608	Pool Chemicals	11,170	22,500	20,000	20,000
Repairs & Maintenance		37,373	47,500	45,000	45,000
TOTAL WATER PARK EXPENDITURES		326,987	366,820	345,608	397,660
Water Park Revenues Less Expenditures		(74,048)	(98,780)	(95,877)	(123,280)
Dept: Teen Center					
Teen Center					
02-04-xx-4xxx	Total Revenues	0	85,000	0	147,400
02-04-25-4xxx	Program Revenue	0	860	0	1,450
Subtotal - Teen Revenues		0	85,860	0	148,850
TOTAL TEEN CENTER REVENUE		0	85,860	0	148,850
Salaries					
02-04-10-5xxx	Payroll Expenses	0	58,200	0	58,160
Subtotal - Salaries		0	58,200	0	58,160
Other Expenses					
02-04-20-5xxx	Contractual Services	0	2,000	0	75,000
02-04-25-5xxx	Program Expenses	0	2,530	0	11,800
02-04-30-5xxx	Materials & Supplies	0	12,500	0	21,000
Subtotal - Other Expenses		0	17,030	0	107,800
TOTAL TEEN CENTER EXPENDITURES		0	75,230	0	165,960
Teen Center Revenues Less Expenses		0	10,630	0	(17,110)

**BENSENVILLE PARK DISTRICT
2019-2020 BUDGET**

RECREATION FUND		4/30/2018	4/30/2019	4/30/2019	4/30/2020
Account #	Account Description	Actual	Budget	Projected	Budget
Dept: Recreation Programs					
Recreation Program Revenue					
02-05-02-4xxx	Athletics	86,214	165,400	70,000	100,210
02-05-05-4xxx	Tiny Tot Programs	64,261	74,000	76,000	101,600
02-05-06-4xxx	Youth General	40,401	31,700	30,000	43,400
02-05-08-4xxx	Seniors	153,868	162,500	160,000	194,400
02-05-09-4xxx	Day Camp/KDOT	120,494	132,900	122,500	160,300
02-05-10-4xxx	BPD Club	95,761	100,500	94,000	94,600
02-05-11-4xxx	Adult General	1,084	1,170	1,000	1,000
02-05-12-4xxx	Fitness	39,213	51,700	25,000	27,000
02-05-15-4xxx	Special Events	17,340	39,000	11,000	18,000
Recreation Program Revenue		618,636	758,870	589,500	740,510
TOTAL RECREATION PROGRAM REVENUE		618,636	758,870	589,500	740,510
Recreation Program Expenditures					
02-05-02-5xxx	Athletics	94,262	105,250	70,000	66,350
02-05-05-5xxx	Tiny Tot Programs	55,827	61,330	55,000	82,700
02-05-06-5xxx	Youth General	29,455	39,660	17,000	25,100
02-05-08-5xxx	Seniors	159,192	153,100	134,000	179,750
02-05-09-5xxx	Day Camp/KDOT	86,898	92,280	88,000	122,230
02-05-10-5xxx	BPD Club	34,450	52,150	35,000	40,000
02-05-11-5xxx	Adult General	784	1,500	980	700
02-05-12-5xxx	Fitness	39,908	48,600	37,000	47,000
02-05-15-5xxx	Special Events	21,567	69,890	32,000	36,000
Recreation Program Expenditures		522,343	623,760	468,980	599,830
TOTAL RECREATION PROGRAM EXPENDITURE		522,343	623,760	468,980	599,830
Rec Programs Revenues Less Expenditures		96,292	135,110	120,520	140,680

**BENSENVILLE PARK DISTRICT
2019-2020 BUDGET**

RECREATION FUND		4/30/2018	4/30/2019	4/30/2019	4/30/2020
Account #	Account Description	Actual	Budget	Projected	Budget
Dept: Deer Grove Leisure Center					
Fitness Center					
02-09-01-4001	DGLC Facility Passes	68,645	85,800	50,000	85,000
02-09-01-4002	Fitness Center Daily	2,284	2,300	2,200	2,100
02-09-01-4005	DGLC Facility Passes-Corporate	0	3,780	0	3,840
02-09-01-4009	Open Gym Daily	5,716	6,000	3,500	3,000
02-09-01-4020	Court Time Racquetball	3,186	1,600	2,000	1,900
02-09-01-4100	Replacement Passes	14	60	70	80
Fitness Center		79,845	99,540	57,770	95,920
Rentals					
02-09-03-4005	Gym Rentals	18,513	21,500	14,500	15,200
02-09-03-4006	DGLC Room Rental	11,741	15,000	14,000	15,000
02-09-03-4013	Locker Rental-DGLC	0	100	100	100
Rentals		30,254	36,600	28,600	30,300
Other Revenue					
02-09-07-4002	DGLC Vending	6,297	6,850	6,000	5,200
02-09-07-4147	Nursery	1,973	2,600	1,500	2,500
02-09-07-4150	Rebate Agreement	1,650	500	500	500
02-09-07-4200	Over/Short	238	0	0	0
Other Revenue		10,158	9,950	8,000	8,200
TOTAL DGLC REVENUE		120,256	146,090	94,370	134,420
Other Expenditures					
02-09-20-5021	Equipment Repair	6,326	6,000	9,000	7,500
02-09-30-5002	DGLC Vending	3,172	4,500	3,100	0
02-09-30-5025	DGLC Supplies	5,589	7,500	7,000	14,000
02-09-30-5242	Uniforms	0	1,000	1,000	1,000
02-09-35-5005	Credit Card Fees	12,598	12,000	12,000	12,000
02-09-35-5221	Marketing-Fitness	1,761	1,600	1,400	3,000
02-09-40-5030	Cable Service	4,177	4,300	4,000	4,300
Other Expenditures		33,623	36,900	37,500	41,800
Personnel					
02-09-10-5122	Receptionist	0	0	0	34,000
02-09-10-5143	Customer Service Staff	53,355	54,450	33,000	31,000
02-09-10-5144	Fitness Attendant/Membership	45,980	52,000	45,000	38,950
02-09-10-5145	Open Gym Attendant	3,698	5,540	3,200	6,220
02-09-10-5147	Nursery Attendant	13,510	15,500	10,500	7,000
Personnel		116,543	127,490	91,700	117,170
TOTAL DGLC EXPENDITURES		150,166	164,390	129,200	158,970
DGLC Revenues Less Expenditures		(29,910)	(18,300)	(34,830)	(24,550)
TOTAL RECREATION FUND REVENUES		1,941,059	2,260,160	1,905,465	2,331,560
TOTAL RECREATION FUND EXPENDITURES		1,790,332	2,259,640	1,905,244	2,331,560
Fund Surplus (deficit)		150,727	520	221	0

**BENSENVILLE PARK DISTRICT
2019-2020 BUDGET**

RECREATION FUND		4/30/2018	4/30/2019	4/30/2019	4/30/2020
Account #	Account Description	Actual	Budget	Projected	Budget
Department Summary					
TOTAL ADMINISTRATIVE REVENUE		890,597	937,500	918,650	975,000
TOTAL ADMINISTRATIVE EXPENDITURES		746,163	976,320	904,110	958,770
Administrative Revenues Less Expenditures		144,434	(38,820)	14,540	16,230
TOTAL CONCESSION REVENUE		58,631	63,800	53,214	58,400
TOTAL CONCESSION EXPENDITURES		44,673	53,120	57,346	50,370
Concessions Revenues Less Expenditures		13,959	10,680	(4,132)	8,030
TOTAL WATER PARK REVENUE		252,939	268,040	249,731	274,380
TOTAL WATER PARK EXPENDITURES		326,987	366,820	345,608	397,660
Water Park Revenues Less Expenditures		(74,048)	(98,780)	(95,877)	(123,280)
TOTAL TEEN CENTER REVENUE		0	85,860	0	148,850
TOTAL TEEN CENTER EXPENDITURES		0	75,230	0	165,960
Teen Center Revenues Less Expenses		0	10,630	0	(17,110)
TOTAL RECREATION PROGRAM REVENUE		618,636	758,870	589,500	740,510
TOTAL RECREATION PROGRAM EXPENDITURES		522,343	623,760	468,980	599,830
Rec Programs Revenues Less Expenditures		96,292	135,110	120,520	140,680
TOTAL DGLC REVENUE		120,256	146,090	94,370	134,420
TOTAL DGLC EXPENDITURES		150,166	164,390	129,200	158,970
DGLC Revenues Less Expenditures		(29,910)	(18,300)	(34,830)	(24,550)
TOTAL RECREATION FUND REVENUES		1,941,059	2,260,160	1,905,465	2,331,560
TOTAL RECREATION FUND EXPENDITURES		1,790,332	2,259,640	1,905,244	2,331,560
Fund Surplus (deficit)		150,727	520	221	0

**Bensenville Park District
Budget for Fiscal Year Ending April 30, 2020
Fund Information**

White Pines Fund

Fund Description

The White Pines Fund accounts for revenues and expenses associated with White Pines Golf Club (WPGC). WPGC is considered an enterprise fund. The fund is prepared on the full accrual basis of accounting. The intent of the Park District is that the costs of provided goods and services be covered primarily through user sales and fees.

The management team continues to evaluate facility operations and practices. New operating procedures and practices continue to be implemented. The objective of these changes is to make our facility more financially accountable while delivering an improved customer experience. The management team believes that the combination of capital improvements, culture change and focus on customer satisfaction will lead to an improvement in our financial performance.

Revenues

The revenues for WPGC are generated through sales of golf, the restaurant and banquets. Golf revenues are generated by selling green fees, season passes, permanent tee times, cart rentals, pro shop merchandise, gift card sales and driving range tokens and passes. Golf outings and weekly leagues are also key sales techniques to attract repeat business and brand loyalty throughout the operation.

Food & Beverage revenues are collected from our restaurant 37 Bar & Grill, Halfway House, Pine Room rentals, Special Events and Beverage Carts sales. Our banquet operation consists of several packages and options such as weddings, various banquets and golf outings. We have and will continue to modify the strategy for our tent operation. This season we are scheduled to enhance both the appearance and presentation of our banquet packages. In addition, we will be introducing an upgraded marketing and advertising campaign.

Golf related revenue is 54.1% of FY 19/20 total budget revenues, Food & Beverage accounts for 43.6% of total budget revenues and Administrative revenue is 2.3% of total budget revenues.

Operating Expenditures

Operating expenses include materials, supplies and wages associated with the operation of WPGC. There are presently 14 full-time positions at WPGC. Also budgeted is a transfer of 3% of revenues to the Corporate fund to cover costs associated with the operation of WPGC. The management team will continue to focus on offering quality products and services while remaining diligent in evaluating all facets of our operation in an attempt to obtain improved financial stability.

Golf related expenses are 30.2% of FY 19/20 total budget expenses, Food & Beverage accounts for 27.3% of total budget expenses and Administrative expenses are 42.4% of total budget expenses.

Debt Service

WPGC is scheduled to pay \$401,406 in Debt Service Expense for the FY 19/20.

**BENSENVILLE PARK DISTRICT
2019-2020 BUDGET**

WHITE PINES GOLF COURSE
Account # Account Description
Dept: Administration

4/30/2018 4/30/2019 4/30/2019 4/30/2020
Actual Budget Projected Budget

Revenues

Other Revenue					
06-01-00-4002	Shortage/Overage	164	0	0	0
06-01-00-4003	Miscellaneous Revenue	4,175	4,000	1,200	5,000
06-01-00-4006	Golf Dome	61,977	63,836	63,836	65,751
06-01-00-4007	Lease Revenue	0	3,500	3,500	3,000
06-01-00-4010	ATM Fees	2,432	2,700	2,263	2,700
Other Revenue		68,748	74,036	70,799	76,451
TOTAL ADMINISTRATION REVENUE		68,748	74,036	70,799	76,451

Expenses

Personnel					
06-01-10-5040	White Pines Full Time Salaries	160,569	183,000	183,000	187,900
06-01-10-5105	Part Time Office	29,556	22,542	17,600	20,000
06-01-10-5130	Seasonal Clubhouse Maintenance	46,705	39,950	38,070	39,000
06-01-10-5150	Student Intern	105	0	0	0
06-01-10-5152	Overtime	0	0	0	0
06-01-10-5200	Longevity	0	800	800	900
Personnel		236,935	246,292	239,470	247,800

Employee Related Costs					
06-01-15-5001	IMRF/FICA	66,300	68,400	61,800	67,000
06-01-15-5002	Health Insurance	218,491	260,000	250,000	260,000
06-01-15-5030	Background checks	2,313	3,000	2,100	3,000
06-01-15-5055	Vacation Accrual Provision	0	0	0	0
Employee Related Costs		287,103	331,400	313,900	330,000

Contractual					
06-01-20-5207	Maintenance Contracts	10,701	28,000	9,452	15,000
06-01-20-5213	Computer Service	6,721	10,000	9,000	5,000
06-01-20-5216	Graphic Artist	7,766	6,400	8,000	9,000
06-01-20-5218	Brochure Printing	1,848	1,660	1,900	2,400
06-01-20-5233	Operating Contractual	45,894	45,000	42,572	45,000
06-01-20-5240	Unemployment Compensation	24,873	30,000	35,000	20,000
06-01-20-5250	Liability Insurance	26,000	38,400	28,300	24,000
Contractual		123,803	159,460	134,224	120,400

**BENSENVILLE PARK DISTRICT
2019-2020 BUDGET**

WHITE PINES GOLF COURSE		4/30/2018	4/30/2019	4/30/2019	4/30/2020
<u>Account #</u>	<u>Account Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
Materials & Supplies					
06-01-30-5203	License	9,093	8,500	14,610	7,500
06-01-30-5241	Equipment Repair	24,585	26,500	22,238	26,000
06-01-30-5242	Uniforms	5,150	5,000	5,337	5,000
06-01-30-5243	Special Events	7,788	8,500	7,840	9,000
06-01-30-5301	Office Supplies	4,228	6,500	4,900	3,500
06-01-30-5302	Postage	796	1,000	750	1,000
06-01-30-5303	Postage for Brochures	2,080	660	660	660
06-01-30-5611	Janitorial Supplies	14,044	10,000	16,075	12,000
Materials & Supplies		67,764	66,660	72,410	64,660
Other Expenses					
06-01-35-5204	Dues & Subscriptions	925	1,300	1,550	1,600
06-01-35-5208	Training	739	1,500	1,000	750
06-01-35-5241	Community Newsletter	1,955	1,600	1,950	1,950
06-01-35-5304	Miscellaneous Expense	4,821	6,000	5,500	3,000
Other Expenses		8,439	10,400	10,000	7,300
Utilities					
06-01-40-5401	Telephone	28,152	31,500	31,000	31,000
06-01-40-5402	Electric	89,371	100,000	94,020	100,000
06-01-40-5403	Gas	19,496	20,000	18,200	20,000
06-01-40-5404	Water	19,413	21,000	21,000	21,000
Utilities		156,431	172,500	164,220	172,000
Capital					
06-01-75-5004	Carts & GPS	90,191	90,191	90,191	147,014
06-01-75-5005	Equipment Leasing	45,893	45,894	52,824	52,824
Capital		136,084	136,085	143,015	199,838
Debt Service					
06-01-77-5201	Refunding Bonds, series 2014A	405,056	403,307	403,306	401,406
Debt Service		405,056	403,307	403,306	401,406
Transfers					
06-01-80-5001	Transfer to Corporate Fund	98,523	115,500	88,800	99,800
Transfers		98,523	115,500	88,800	99,800
TOTAL ADMINISTRATIVE EXPENSES		1,520,138	1,641,604	1,569,345	1,643,204
Administrative Revenues Less Expenses		(1,451,390)	(1,567,568)	(1,498,546)	(1,566,753)

**BENSENVILLE PARK DISTRICT
2019-2020 BUDGET**

WHITE PINES GOLF COURSE
Account # Account Description
Dept: Pro Shop

4/30/2018 4/30/2019 4/30/2019 4/30/2020
Actual Budget Projected Budget

Revenues

Pro Shop Sales					
06-45-01-4001	Golf Gloves	11,066	11,700	11,100	11,700
06-45-01-4002	Footwear	4,602	5,450	2,600	4,850
06-45-01-4003	Cigars	5,140	7,250	4,360	7,250
06-45-01-4004	Golf Balls	53,347	56,700	48,000	50,000
06-45-01-4005	Golf Clubs	2,741	4,450	3,200	4,050
06-45-01-4006	Clothing	26,981	26,000	10,900	19,250
06-45-01-4007	Handicap Fees	1,845	1,530	1,300	1,530
06-45-01-4008	Bags & Accessories	3,368	4,200	3,000	4,200
06-45-01-4009	Headwear	5,983	6,700	4,700	6,700
Pro Shop Sales		115,073	123,980	89,160	109,530
TOTAL PRO SHOP REVENUE		115,073	123,980	89,160	109,530

Expenses

Pro Shop Merchandise					
06-45-01-5001	Golf Gloves	7,698	6,800	6,400	5,500
06-45-01-5002	Footwear	5,782	4,500	3,200	3,750
06-45-01-5003	Cigars	4,871	4,400	3,000	3,400
06-45-01-5004	Golf Balls	37,131	36,500	33,000	29,000
06-45-01-5005	Golf Clubs	4,167	2,500	2,000	2,200
06-45-01-5006	Clothing	11,205	13,700	8,000	10,000
06-45-01-5008	Bags & Accessories	3,392	3,000	3,015	3,000
06-45-01-5009	Headwear	5,069	4,800	3,300	4,800
Pro Shop Merchandise		79,348	76,200	61,915	61,650
TOTAL PRO SHOP EXPENSES		79,348	76,200	61,915	61,650
Pro Shop Revenues Less Expenses		35,725	47,780	27,245	47,880

**BENSENVILLE PARK DISTRICT
2019-2020 BUDGET**

WHITE PINES GOLF COURSE		4/30/2018	4/30/2019	4/30/2019	4/30/2020
Account #	Account Description	Actual	Budget	Projected	Budget
Dept: Golf Operations					
Revenues					
Golf & League Fees					
06-51-01-4004	9H Fees	30,799	34,375	32,200	34,375
06-51-01-4005	18H Fees	701,344	924,000	600,000	675,000
06-51-01-4006	Twilight Fees	85,926	102,500	75,000	102,500
06-51-01-4010	Employee Greens Fees	183	250	170	250
06-51-01-4011	Outings Greens Fees	324,466	360,000	315,000	360,000
06-51-01-4014	9H League Fees	50,076	55,000	54,000	58,550
Golf & League Fees		1,192,794	1,476,125	1,076,370	1,230,675
Golf Passes					
06-51-04-4003	Men's Club Pass	16,900	19,875	18,285	19,875
06-51-04-4004	Individual Adult Pass	10,450	12,885	10,860	12,885
06-51-04-4005	Family Season Pass	7,800	7,000	2,100	2,800
06-51-04-4008	Individual Youth Pass	475	500	0	500
06-51-04-4009	Corporate Pass	200	0	0	0
06-51-04-4010	Senior Unlimited Pass	5,875	16,950	19,025	20,225
06-51-04-4011	Super Senior Pass	3,300	0	0	0
06-51-04-4013	Unlimited Non-Resident Pass	1,300	16,000	2,000	8,000
06-51-04-4016	Resident Discount Card Pass	22,450	23,250	21,550	23,250
06-51-04-4020	Non-Resident Family	1,800	0	0	0
06-51-04-4021	Non-Resident Senior	11,375	24,375	19,625	24,375
06-51-04-4022	Non-Resident Super Sr	4,500	0	0	0
06-51-04-4023	Non-Resident Junior	0	375	0	37
Golf Passes		86,425	121,210	93,445	111,947
Cart Fees					
06-51-06-4001	9H Cart Resident	8,070	0	0	0
06-51-06-4002	18H Cart Resident	22,445	0	0	0
06-51-06-4003	Twilight Carts Resident	1,170	0	0	0
06-51-06-4005	9H Cart Non-Resident	22,160	34,600	32,490	34,600
06-51-06-4006	18H Cart Non-Resident	239,060	294,870	215,796	240,000
06-51-06-4007	Twilight Cart Non-Resident	4,500	11,825	4,400	11,825
06-51-06-4100	Employee Cart Fees	708	950	560	950
Cart Fees		298,113	342,245	253,246	287,375
Rentals					
06-51-07-4001	Hand Cart Rental	1,074	1,125	650	740
06-51-07-4003	Golf Club Rentals	8,260	8,800	7,000	8,800
Rentals		9,334	9,925	7,650	9,540
Other Golf Revenue					
06-51-08-4001	Range Income	47,827	51,700	36,000	47,450
06-51-08-4002	Golf Lessons & Youth Camp	480	500	270	0
06-51-08-4003	Unlimited Driving Range Pass	1,925	3,000	2,200	3,000
Other Golf Revenue		50,232	55,200	38,470	50,450
TOTAL GOLF OPERATIONS REVENUE		1,636,898	2,004,705	1,469,181	1,689,987

**BENSENVILLE PARK DISTRICT
2019-2020 BUDGET**

WHITE PINES GOLF COURSE		4/30/2018	4/30/2019	4/30/2019	4/30/2020
Account #	Account Description	Actual	Budget	Projected	Budget
Expenses Personnel					
06-51-10-5050	Pro Shop Full Time Salaries	108,750	97,000	98,000	82,400
06-51-10-5101	Starters & Rangers	36,288	36,960	36,960	36,960
06-51-10-5102	Pro Shop Cashier	53,224	53,570	50,000	50,000
06-51-10-5105	Cart Attendant	22,941	33,206	31,000	30,000
06-51-10-5150	Greens Salaries	243,284	267,000	240,000	273,500
06-51-10-5151	Seasonal Labor	191,222	216,900	205,000	216,120
06-51-10-5152	Labor Overtime	230	500	500	500
Personnel		655,940	705,136	661,460	689,480
Materials & Supplies					
06-51-30-5201	Cart Fuel	21,436	21,600	20,000	21,600
06-51-30-5202	Golf Cart Rental	1,080	2,400	2,891	2,400
06-51-30-5203	Golf Cart Repair	8,998	8,000	5,800	2,000
06-51-30-5301	Pull Cart	0	0	0	400
06-51-30-5302	Range Supplies & Repairs	3,556	3,250	2,000	6,250
06-51-30-5303	Operational Supplies	4,150	4,200	4,561	2,500
06-51-30-5304	Printing	1,795	1,000	0	0
06-51-30-5305	Golf Club Rental	0	6,000	0	3,000
Materials & Supplies		41,014	46,450	35,252	38,150
Other Expenses					
06-51-35-5005	Credit Card Fees	27,212	30,000	25,000	27,500
06-51-35-5204	Dues & Subscriptions	820	1,400	700	0
06-51-35-5208	Training	0	1,000	1,000	0
06-51-35-5221	Golf Marketing	17,139	20,000	20,000	21,000
Other Expenses		45,171	52,400	46,700	48,500
Repairs & Maintenance					
06-51-60-5601	Fertilizer	59,641	64,270	64,500	64,000
06-51-60-5602	Turf Chemicals	101,393	100,100	99,000	100,100
06-51-60-5603	Ground Supplies	35,082	45,000	40,000	38,000
06-51-60-5604	Tees/Greens Supplies	5,966	6,500	6,400	6,500
06-51-60-5605	Hardware/Paint	2,745	3,000	4,000	3,000
06-51-60-5606	Tools	1,847	2,000	1,000	2,000
06-51-60-5607	Equipment Rentals	2,626	3,200	3,663	3,200
06-51-60-5608	Irrigation	32,600	21,000	18,000	21,030
06-51-60-5609	Uniform Laundry	2,888	4,000	4,000	4,000
06-51-60-5610	Disposal	16,758	22,300	23,000	23,000
06-51-60-5614	Electrical Parts	13	1,000	500	1,000
06-51-60-5615	Building Services	573	1,000	1,000	1,000
06-51-60-5616	Vehicle Parts & Repairs	1,051	1,000	500	1,000
06-51-60-5617	Equipment Parts & Repair	35,576	33,000	33,000	33,000
06-51-60-5618	Fuel/Oil/Lubrication	29,071	30,000	32,000	30,000
06-51-60-5619	Mechanics Supplies/Service	576	2,500	2,000	2,500
Repairs & Maintenance		328,406	339,870	332,563	333,330
TOTAL GOLF OPERATIONS EXPENSES		1,070,531	1,143,856	1,075,975	1,109,460
Golf Operations Revenues Less Expenses		566,366	860,849	393,206	580,527

**BENSENVILLE PARK DISTRICT
2019-2020 BUDGET**

WHITE PINES GOLF COURSE
Account # Account Description
Dept: Grill

4/30/2018 4/30/2019 4/30/2019 4/30/2020
Actual Budget Projected Budget

Revenues

Grill Food & Beverage Revenues					
06-52-01-4001	Food Sales Grill	127,309	150,000	126,368	85,000
06-52-01-4002	Food Sales Halfway House	74,429	68,700	67,602	60,000
06-52-01-4003	Food Pop Carts	18,826	21,550	18,318	3,400
06-52-01-4010	Beverage Grill	158,398	198,850	169,441	143,000
06-52-01-4011	Beverage Halfway House	30,734	34,750	24,860	23,500
06-52-01-4012	Beverage Pop carts	136,067	146,000	136,376	132,000
06-52-01-4013	Beverage Grill N/A	0	0	0	21,000
06-52-01-4014	Beverage Halfway House N/A	0	0	0	5,000
06-52-01-4015	Beverage Pop carts N/A	0	0	0	14,500
06-52-01-4100	Rebate Agreement	8,501	4,000	6,944	5,000
Grill Food & Beverage Revenues		554,263	623,850	549,909	492,400
TOTAL GRILL REVENUE		554,263	623,850	549,909	492,400

Expenses

Food & Beverage Expenses					
06-52-01-5001	Grill & 1/2 Way Food Resale	96,575	110,000	87,171	97,000
06-52-01-5009	Beverage Resale Grill N/A	0	0	0	13,000
06-52-01-5010	Beverage Resale Grill	90,265	110,000	85,867	110,000
06-52-01-5011	Inventory Variation Grill F&B	2,322	0	0	0
Food & Beverage Expenses		189,162	220,000	173,038	220,000

Personnel

06-52-10-5050	Grill Full Time Salaries	105,679	91,000	90,000	94,800
06-52-10-5102	Grill Cooks	22,573	27,500	20,471	25,000
06-52-10-5103	House Staff	28,842	30,000	18,624	20,000
06-52-10-5104	Grill Wait Staff	5,011	6,000	6,562	6,500
06-52-10-5105	Halfway House Cashier	7,679	9,500	8,947	9,498
06-52-10-5106	Pop Cart Attendant	13,912	15,500	13,213	15,495
06-52-10-5110	Bartenders Grill	30,802	29,650	26,122	29,550
06-52-10-5152	Overtime	1,010	0	0	0
Personnel		215,507	209,150	183,939	200,843

Grill Contractual

06-52-20-5001	Equipment Leasing	1,606	2,000	2,485	2,004
Grill Contractual		1,606	2,000	2,485	2,004

Grill Supplies

06-52-30-5001	Operational Supplies	16,316	15,000	13,819	15,000
Grill Supplies		16,316	15,000	13,819	15,000

Other Grill Expenses

06-52-35-5005	Credit Card Fees	8,928	10,000	7,388	9,000
06-52-35-5221	Grill Marketing	7,863	7,250	9,217	7,500
Other Grill Expenses		16,791	17,250	16,605	16,500

TOTAL GRILL EXPENSES		439,382	463,400	389,886	454,347
Grill Revenues Less Expenses		114,881	160,450	160,023	38,053

**BENSENVILLE PARK DISTRICT
2019-2020 BUDGET**

WHITE PINES GOLF COURSE		4/30/2018	4/30/2019	4/30/2019	4/30/2020
Account #	Account Description	Actual	Budget	Projected	Budget
Dept: Banquet					
Revenues					
Banquet Revenues					
06-53-01-4001	Food Banquet	485,881	530,000	423,129	474,000
06-53-01-4002	Beverage Banquet	229,064	279,010	180,687	240,000
06-53-01-4003	Beverage Banquet N/A	0	0	0	21,000
06-53-01-4004	Service Fee	135,699	160,000	111,619	139,374
06-53-01-4005	Pine Room Beverage	0	0	0	10,000
06-53-01-4006	Pine Room Beverage N/A	0	0	0	5,000
06-53-01-4020	Ceremony	18,550	20,000	22,440	20,000
06-53-01-4021	Chair Rental Revenue	5,232	7,500	12,954	8,500
06-53-01-4022	Chair Cover Rental	9,412	9,000	11,415	9,000
06-53-01-4100	Pine Room Rental	13,715	3,500	7,855	9,500
06-53-01-4200	Catering Pine Room	4,481	13,500	10,542	11,000
06-53-01-4201	Catering Other	0	0	0	5,000
06-53-01-4xxx	Misc Banquet Rentals	0	0	0	7,500
Banquet Revenues		902,033	1,022,510	780,641	959,874
TOTAL BANQUET REVENUE		902,033	1,022,510	780,641	959,874
Expenses					
Banquet Food & Beverage Expenses					
06-53-01-5001	Banquet Food Expense	160,451	170,000	180,297	157,000
06-53-01-5009	Banquet Beverage N/A	0	0	0	13,000
06-53-01-5010	Banquet Beverage Expense	40,191	45,000	41,318	45,000
06-53-01-5011	Inventory Variation - Banquet F&B	4,380	0	0	0
Banquet Food & Beverage Expenses		205,023	215,000	221,615	215,000
Personnel					
06-53-10-5050	Banquet Full Time Salaries	88,343	141,000	135,000	147,100
06-53-10-5100	Pine Room Rental Labor	2,790	2,760	3,315	3,480
06-53-10-5110	Banquet Bartender	10,827	10,000	10,256	10,000
06-53-10-5113	Kitchen Help	23,358	40,000	18,140	20,000
06-53-10-5152	Overtime	1,480	0	0	0
06-53-10-5206	Banquet Servers	72,306	75,000	59,695	62,000
06-53-10-52xx	Banquet & Special Event Setup	2,077	9,600	1,849	5,040
Personnel		201,181	278,360	228,255	247,620
Banquet Contractual					
06-53-20-5001	Equipment Leasing	7,423	8,000	8,209	8,000
Banquet Contractual		7,423	8,000	8,209	8,000
Materials & Supplies					
06-53-30-5001	Banquet Operational Supplies	101,133	60,000	59,299	60,000
06-53-30-5004	Linen	21,359	20,000	23,210	22,000
06-53-30-5022	Chair & Cover Rental	8,576	10,000	15,402	15,000
Materials & Supplies		131,068	90,000	97,911	97,000
Other Banquet Expenses					
06-53-35-5005	Credit Card Fees	8,641	11,000	10,000	11,000
06-53-35-5204	Dues & Subscriptions	0	600	0	500
06-53-35-5208	Training	0	600	0	500
06-53-35-5221	Banquet Marketing	30,230	24,000	34,584	25,000
Other Banquet Expenses		38,871	36,200	44,584	37,000
TOTAL BANQUET EXPENSES		583,566	627,560	600,574	604,620
Banquet Revenues Less Expenses		318,467	394,950	180,067	355,254

**BENSENVILLE PARK DISTRICT
2019-2020 BUDGET**

WHITE PINES GOLF COURSE		4/30/2018	4/30/2019	4/30/2019	4/30/2020
Account #	Account Description	Actual	Budget	Projected	Budget
Department Summary					
	TOTAL PRO SHOP REVENUE	115,073	123,980	89,160	109,530
	TOTAL PRO SHOP EXPENSES	79,348	76,200	61,915	61,650
	Pro Shop Revenues Less Expenses	35,725	47,780	27,245	47,880
	TOTAL GOLF OPERATIONS REVENUE	1,636,898	2,004,705	1,469,181	1,689,987
	TOTAL GOLF OPERATIONS EXPENSES	1,070,531	1,143,856	1,075,975	1,109,460
	Golf Operations Revenues Less Expenses	566,366	860,849	393,206	580,527
	TOTAL GRILL REVENUE	554,263	623,850	549,909	492,400
	TOTAL GRILL EXPENSES	439,382	463,400	389,886	454,347
	Grill Revenues Less Expenses	114,881	160,450	160,023	38,053
	TOTAL BANQUET REVENUE	902,033	1,022,510	780,641	959,874
	TOTAL BANQUET EXPENSES	583,566	627,560	600,574	604,620
	Banquet Revenues Less Expenses	318,467	394,950	180,067	355,254
	TOTAL ADMINISTRATION REVENUE	68,748	74,036	70,799	76,451
	TOTAL ADMINISTRATIVE EXPENSES	1,520,138	1,641,604	1,569,345	1,643,204
	Administrative Revenues Less Expenses	(1,451,390)	(1,567,568)	(1,498,546)	(1,566,753)
	TOTAL WHITE PINES FUND REVENUES	3,277,015	3,849,081	2,959,690	3,328,242
	TOTAL WHITE PINES FUND EXPENSES	3,692,965	3,952,620	3,697,695	3,873,281
	Fund Surplus (deficit)	(415,950)	(103,539)	(738,005)	(545,039)

**Bensenville Park District
Budget for Fiscal Year Ending April 30, 2020
Fund Information**

Bond & Interest Fund

Fund Description

The Bond & Interest Fund accounts for the accumulation of resources for, and the payment of general obligation debt principal and interest.

Revenues

Financing for the Bond and Interest payments is provided by a tax levy.

Expenditures

The principal and interest due on these bonds are paid from this fund.

Museum Fund

Fund Description

The Museum Fund accounts for the revenues and expenses related to the programs, special events, and other work at Fischer Farm, the Historic Train, and Breiter Palm Park.

Revenues

Financing is provided by a combination of program fees, rental income, donations, sponsorships and a tax levy.

Expenditures

Expenditures within the Museum Fund include the salary of 1 full time Supervisor at Fischer Farm, equipment, general supplies, maintenance, facility improvements, utilities, all expenses related to hosting animals at the Farm and all program expenses.

**Bensenville Park District
Budget for Fiscal Year Ending April 30, 2020
Fund Information**

Audit Fund

Fund Description

The Audit Fund accounts for disbursements related to the annual audit.

Revenues

A tax is levied to fund the cost of the annual audit.

Expenditures

The cost of the annual audit of the Park District's financial statements is disbursed from this fund.

General Liability Fund

Fund Description

The General Liability Fund accounts for property, liability and worker's compensation insurance premium expenses.

Revenues

A tax is levied to fund the cost of the District's insurance premiums.

Expenditures

The cost of annual General Liability and Worker's Compensation Insurance premiums for the Park District's is disbursed from this fund. The remainder of the annual premiums are also paid by the Corporate Fund, the Recreation Fund and the White Pines Fund.

**Bensenville Park District
Budget for Fiscal Year Ending April 30, 2020
Fund Information**

IMRF Fund

Fund Description

The IMRF Fund accounts for the employer share of the pension contribution.

Revenues

A tax is levied to fund the cost of the District's IMRF pension liability.

Expenditures

The District's pension plan is through the Illinois Municipal Retirement Fund (IMRF). All employees that are expected to work more than 1,000 hours per year are required to participate in the retirement plan.

The IMRF contribution rate is based on actuarial determination of the District's projected pension liability. The rate is adjusted annually on a calendar year basis. The 2019 employer contribution rate is 9.57% of IMRF wages.

The remainder of the IMRF contributions are also paid evenly by the Corporate Fund, the Recreation Fund and the White Pines Fund.

Social Security Fund

Fund Description

The Social Security Fund accounts for the employer share of the Social Security and Medicare taxes.

Revenues

A tax is levied to fund the cost of the District's portion of the Social Security and Medicare taxes.

Expenditures

The employer's matching Social Security and Medicare taxes of 7.65% of wages are paid from this fund.

The remainder of the Social Security and Medicare contributions are also paid evenly by the Corporate Fund, the Recreation Fund and the White Pines Fund.

**Bensenville Park District
Budget for Fiscal Year Ending April 30, 2020
Fund Information**

NEDSRA Fund

Fund Description

The Northeast DuPage Special Recreation Association (NEDSRA) Fund accounts for the disbursement of funds for the expenses to provide joint recreational programs for the handicapped and costs related to the accessibility of the District's facilities and sites.

Revenues

Funding is provided through a tax levy.

Expenditures

Expenditures include Member Partner annual contributions, benefactor contribution to NEDSRA's annual golf outing, Healthy Minds Healthy Body program, the cost of improvements related to the accessibility of the District's facilities and costs of the District's personnel serving on the NEDSRA Board of Directors. In FY 19/20 budget the District continues to make ADA improvements.

**BENSENVILLE PARK DISTRICT
2019-2020 BUDGET**

BOND & INTEREST FUND		4/30/2018	4/30/2019	4/30/2019	4/30/2020
<u>Account #</u>	<u>Account Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<i>Revenues</i> Real Estate Taxes					
08-01-01-40XX	Real Estate Taxes	630,651	648,500	648,000	661,900
Real Estate Taxes		630,651	648,500	648,000	661,900
TOTAL BOND & INTEREST REVENUE		630,651	648,500	648,000	661,900
<i>Expenditures</i> Bond Payments					
08-01-77-5000	Bank Fees	1,735	3,000	1,800	2,000
08-01-77-5011	1985M (11) Payments	202,656	201,057	201,057	204,256
08-01-77-5014	325M (14) Payments	0	0	0	0
08-01-77-5015	350M (15) Payments	60,715	0	0	0
08-01-77-5016	362M (16) Payments	365,682	0	0	0
08-01-77-5017	1200M (17) Payments	0	440,826	440,826	109,594
08-01-77-5018	337M (18) Payments	0	0	0	341,510
Bond Payments		630,787	644,883	643,683	657,360
TOTAL BOND & INT EXPENDITURES		630,787	644,883	643,683	657,360
Fund Surplus (deficit)		(137)	3,617	4,317	4,540

**BENSENVILLE PARK DISTRICT
2019-2020 BUDGET**

MUSEUM FUND		4/30/2018	4/30/2019	4/30/2019	4/30/2020
Account #	Account Description	Actual	Budget	Projected	Budget
Revenues					
General Revenues					
09-01-00-4050	Fischer Farm Donations	266	2,800	600	600
09-01-00-4051	Fischer Farm Sales	0	630	0	250
09-01-00-4052	Gift Shop Sales	0	0	0	500
09-01-00-4200	Grant Proceeds	0	0	0	25,000
09-01-00-4040	Fischer Farm Rentals	6,017	3,720	3,550	4,000
09-05-01-4xxx	Fischer Farm Programs	11,140	25,000	13,400	30,830
General Revenues		17,423	32,150	17,550	61,180
Real Estate Taxes					
09-01-01-40XX	Real Estate Taxes	58,892	69,200	69,200	71,500
Real Estate Taxes		58,892	69,200	69,200	71,500
TOTAL MUSEUM FUND REVENUE		76,314	101,350	86,750	132,680
Expenditures					
Expenses					
09-01-10-5150	FF Personnel	38,274	40,000	40,000	41,200
09-01-10-5155	Part-Time Personnel	4,410	16,500	11,000	20,800
09-01-20-5233	Operating Contractual	997	2,500	200	1,500
09-01-30-5021	Equipment	1,590	1,250	1,200	4,500
09-01-30-5050	Materials & Supplies	648	500	700	5,080
09-01-30-5051	Signage	0	2,500	0	0
09-01-30-5052	Animal Supplies	1,845	1,550	3,500	5,000
09-01-30-5053	Animal Habitat	310	300	300	1,000
09-01-35-5221	General Marketing	961	1,700	800	2,000
09-01-35-5223	Program Enhancements	1,011	900	800	0
09-01-35-5040	Fischer Farm Rentals	513	200	1,100	1,000
09-05-01-5xxx	Fischer Farm Program Expenses	17,958	21,500	14,000	19,100
Expenses		68,515	89,400	73,600	101,180
Utilities					
09-01-40-5401	Telephone	1,624	1,600	1,732	1,500
09-01-40-5402	Electric	1,846	2,200	2,320	2,300
09-01-40-5403	Gas	2,510	2,500	2,100	2,100
Utilities		5,980	6,300	6,152	5,900
Repairs & Maintenance					
09-01-60-5620	Misc. Maintenance Exp	471	4,000	600	600
Repairs & Maintenance		471	4,000	600	600
Capital					
09-01-75-5xxx	Grant Expense	0	0	0	25,000
Capital		0	0	0	25,000
TOTAL MUSEUM EXPENDITURES		74,966	99,700	80,352	132,680
Fund Surplus (deficit)		1,349	1,650	6,398	0

**BENSENVILLE PARK DISTRICT
2019-2020 BUDGET**

AUDIT FUND		4/30/2018	4/30/2019	4/30/2019	4/30/2020
<u>Account #</u>	<u>Account Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<i>Revenues</i>	Real Estate Taxes				
11-01-01-40XX	Real Estate Taxes	11,074	10,700	11,000	3,100
	Real Estate Taxes	11,074	10,700	11,000	3,100
	TOTAL AUDIT FUND REVENUE	11,074	10,700	11,000	3,100
<i>Expenditures</i>	Contractual				
11-01-20-5230	Auditing Fees	9,250	9,750	9,750	9,750
	Contractual	9,250	9,750	9,750	9,750
	TOTAL AUDIT FUND EXPENDITURES	9,250	9,750	9,750	9,750
	Fund Surplus (deficit)	1,824	950	1,250	(6,650)

GENERAL LIABILITY FUND		4/30/2018	4/30/2019	4/30/2019	4/30/2020
<u>Account #</u>	<u>Account Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<i>Revenues</i>	General Revenues				
12-01-00-4003	Misc Income	41,374	0	0	0
12-01-08-4001	Transfers In-Corporate	26,000	38,400	28,300	24,000
12-01-08-4002	Transfers In-Recreation	26,000	38,400	28,300	24,000
12-01-08-4006	Transfers In-White Pines	26,000	38,400	28,300	24,000
	General Revenues	119,374	115,200	84,900	72,000
	Real Estate Taxes				
12-01-01-40XX	Real Estate Taxes	151,758	167,700	167,700	174,800
	Real Estate Taxes	151,758	167,700	167,700	174,800
	TOTAL GEN LIAB FUND REVENUE	271,132	282,900	252,600	246,800
<i>Expenditures</i>	Contractual				
12-01-20-5245	Unemployment Consultant	1,850	1,850	1,850	1,850
12-01-20-5250	General Liability Insurance	127,415	130,000	109,500	110,000
12-01-20-5255	Workman's Comp Insurance	125,897	152,100	141,000	120,000
	Contractual	255,162	283,950	252,350	231,850
	TOTAL GEN LIAB FUND EXPENDITURES	255,162	283,950	252,350	231,850
	Fund Surplus (deficit)	15,970	(1,050)	250	14,950

**BENSENVILLE PARK DISTRICT
2019-2020 BUDGET**

IMRF FUND		4/30/2018	4/30/2019	4/30/2019	4/30/2020
<u>Account #</u>	<u>Account Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
Revenues Real Estate Taxes					
13-01-01-40XX	Real Estate Taxes	164,952	162,000	162,000	168,000
Real Estate Taxes		164,952	162,000	162,000	168,000
General Revenues					
13-01-08-4001	Transfers In-Corporate	35,000	36,000	31,000	34,000
13-01-08-4002	Transfers In-Recreation	35,000	36,000	31,000	34,000
13-01-08-4006	Transfers In-White Pines	35,000	36,000	31,000	34,000
General Revenues		105,000	108,000	93,000	102,000
TOTAL IMRF FUND REVENUE		269,952	270,000	255,000	270,000
Expenditures Employee Related Costs					
13-01-15-500x	Payments to IMRF	230,441	270,000	255,000	270,000
Employee Related Costs		230,441	270,000	255,000	270,000
TOTAL IMRF FUND EXPENDITURES		230,441	270,000	255,000	270,000
Fund Surplus (deficit)		39,511	0	0	0

SOCIAL SECURITY FUND		4/30/2018	4/30/2019	4/30/2019	4/30/2020
<u>Account #</u>	<u>Account Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
Revenues Real Estate Taxes					
14-01-01-40XX	Real Estate Taxes	159,381	157,800	157,800	164,000
Real Estate Taxes		159,381	157,800	157,800	164,000
General Revenues					
14-01-08-4001	Transfers In-Corporate	31,300	32,400	30,800	33,000
14-01-08-4002	Transfers In-Recreation	31,300	32,400	30,800	33,000
14-01-08-4006	Transfers In-White Pines	31,300	32,400	30,800	33,000
General Revenues		93,900	97,200	92,400	99,000
TOTAL SS FUND REVENUE		253,281	255,000	250,200	263,000
Expenditures Employee Related Costs					
14-01-15-5001	Payments to Social Security	226,837	255,000	250,000	260,000
Employee Related Costs		226,837	255,000	250,000	260,000
TOTAL SS FUND EXPENDITURES		226,837	255,000	250,000	260,000
Fund Surplus (deficit)		26,444	0	200	3,000

**BENSENVILLE PARK DISTRICT
2019-2020 BUDGET**

NEDSRA FUND		4/30/2018	4/30/2019	4/30/2019	4/30/2020
<u>Account #</u>	<u>Account Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<i>Revenues</i> Real Estate Taxes					
19-01-01-40XX	Real Estate Taxes	284,222	304,600	304,000	317,800
Real Estate Taxes		284,222	304,600	304,000	317,800
TOTAL NEDSRA FUND REVENUE		284,222	304,600	304,000	317,800
<i>Expenditures</i> Payments to NEDSRA					
19-01-06-5001	Payments to NEDSRA	193,393	200,000	194,000	200,000
19-01-75-5006	ADA Purchases	22,412	97,600	30,000	83,800
19-01-80-5001	Admin Services to Corp	5,341	7,000	5,000	6,000
19-01-80-5002	Rec Services to Recreation	0	0	0	28,000
Payments to NEDSRA		221,147	304,600	229,000	317,800
TOTAL NEDSRA FUND EXPENDITURES		221,147	304,600	229,000	317,800
Fund Surplus (deficit)		63,075	0	75,000	0

**Bensenville Park District
Budget for Fiscal Year Ending April 30, 2020
Fund Information**

Capital Projects Fund

Fund Description

The Capital Projects Fund accounts for financial resources to be used for capital projects and major repairs/renovations not accounted for in other funds. Accumulation funds are temporarily allocated in this fund.

Revenues

Funding for the Capital Projects Fund will be provided by transfers from other funds and grants.

Transfers In

Transfers in include the following items:

1. \$10,000 from the Recreation Fund for Fitness Center equipment accumulation
2. \$10,000 from the Recreation Fund for accumulation for a Recreation Bus
3. \$10,000 from the Recreation Fund for Capital Equipment Fund accumulation.

**BENSENVILLE PARK DISTRICT
2019-2020 BUDGET**

CAPITAL FUND		4/30/2018	4/30/2019	4/30/2019	4/30/2020
Account #	Account Description	Actual	Budget	Projected	Budget
Revenues	Revenues				
17-01-00-4002	Other Revenue	0	0	0	0
17-01-00-4100	Grant Proceeds	0	0	0	0
17-01-08-4001	Transfers from Corporate	100,000	20,000	99,000	0
17-01-08-4002	Transfers from Recreation	100,000	40,000	134,500	30,000
Revenues		200,000	60,000	233,500	30,000
TOTAL BPD CAPITAL REVENUE		200,000	60,000	233,500	30,000

Expenditures	Expenditures				
17-01-75-5006	Capital Purch/Improvements	0	0	0	0
Expenditures		0	0	0	0
TOTAL CAPITAL EXPENDITURES		0	0	0	0
Fund Surplus (deficit)		200,000	60,000	233,500	30,000

WPGC CAPITAL FUND		4/30/2018	4/30/2019	4/30/2019	4/30/2020
Account #	Account Description	Actual	Budget	Projected	Budget
Revenues	Revenues				
18-01-00-4002	Other Proceeds	3,828	0	16,600	0
Revenues		3,828	0	16,600	0
TOTAL WPGC CAPITAL REVENUE		3,828	0	16,600	0

Expenditures	Expenditures				
18-01-75-5001	Tent Project	42,109	0	1,335	0
18-01-75-5002	Capital	52,904	0	20,000	0
Expenditures		95,013	0	21,335	0
TOTAL WPGC CAPITAL EXPENDITURES		95,013	0	21,335	0
Fund Surplus (deficit)		(91,185)	0	(4,735)	0

OMP CAPITAL FUND		4/30/2018	4/30/2019	4/30/2019	4/30/2020
Account #	Account Description	Actual	Budget	Projected	Budget
Revenues	Transfers Out				
22-01-00-4003	Miscellaneous	5,000	0	0	0
22-01-00-4004	Interest Income	10,159	2,000	4,600	2,000
Transfers Out		15,159	2,000	4,600	2,000
TOTAL OMP CAPITAL FUND REVENUE		15,159	2,000	4,600	2,000

Expenditures	OMP Expenditures				
22-01-75-5006	Capital Purchases	20,384	0	0	0
OMP Expenditures		20,384	0	0	0
TOTAL OMP CAPITAL FUND EXPENDITURES		20,384	0	0	0
Fund Surplus (deficit)		(5,225)	2,000	4,600	2,000

**Bensenville Park District
Budget for Fiscal Year Ending April 30, 2020
Fund Information**

G.O. Bond Funds

Fund Description

The G.O. Bond Rollover Funds account for payment of general debt principal and interest and for capital projects.

Revenues

Funding for the G.O. Bond Rollover Fund is provided by the annual issuance of bonds.

Expenditures

Total budgeted capital projects/improvements are \$969,750 in FY 19/20.

**BENSENVILLE PARK DISTRICT
2019-2020 BUDGET**

337M 2019A

<u>Account #</u>	<u>Account Description</u>	<u>4/30/2018 Actual</u>	<u>4/30/2019 Budget</u>	<u>4/30/2019 Projected</u>	<u>4/30/2020 Budget</u>
Revenues	General Revenues				
25-01-00-4001	Bond Proceeds	0	438,000	337,000	0
General Revenues		0	438,000	337,000	0
TOTAL 300M 2013 REVENUE		0	438,000	337,000	0

Expenditures General Expenditures

25-01-00-5001	Issuance Costs	0	10,000	9,700	0
25-01-75-5006	Capital	0	428,000	0	327,300
25-01-77-5004	Purchase Contract Payments	0	0	0	0
General Expenditures		0	438,000	9,700	327,300
TOTAL 300M 2013 EXPENDITURES		0	438,000	9,700	327,300
Fund Surplus (deficit)		0	0	327,300	(327,300)

343M 2019B

<u>Account #</u>	<u>Account Description</u>	<u>4/30/2018 Actual</u>	<u>4/30/2019 Budget</u>	<u>4/30/2019 Projected</u>	<u>4/30/2020 Budget</u>
Revenues	General Revenues				
26-01-00-4001	Bond Proceeds	0	0	0	343,000
General Revenues		0	0	0	343,000
TOTAL 1060M 2006 REVENUE		0	0	0	343,000

Expenditures General Expenditures

26-01-00-5001	Issuance Costs	0	0	0	10,000
26-01-75-5006	Capital	0	0	0	333,000
26-01-77-5004	Purchase Contract Payments	0	0	0	0
General Expenditures		0	0	0	343,000
TOTAL 1060M 2006 EXPENDITURES		0	0	0	343,000
Fund Surplus (deficit)		0	0	0	0

350M 2016

<u>Account #</u>	<u>Account Description</u>	<u>4/30/2018 Actual</u>	<u>4/30/2019 Budget</u>	<u>4/30/2019 Projected</u>	<u>4/30/2020 Budget</u>
Revenues	General Revenues				
28-01-00-4001	Bond Proceeds	0	0	0	0
General Revenues		0	0	0	0
TOTAL 500M 2009 REVENUE		0	0	0	0

Expenditures General Expenditures

28-01-00-5001	Issuance Costs	0	0	0	0
28-01-00-5004	Purchase Contract Payments	0	0	0	0
28-01-75-5006	Capital	88,596	62,200	62,200	0
General Expenditures		88,596	62,200	62,200	0
TOTAL 500M 2016 EXPENDITURES		88,596	62,200	62,200	0
Fund Surplus (deficit)		(88,596)	(62,200)	(62,200)	0

**BENSENVILLE PARK DISTRICT
2019-2020 BUDGET**

325M 2015		4/30/2018	4/30/2019	4/30/2019	4/30/2020
<u>Account #</u>	<u>Account Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<i>Revenues</i>	<i>General Revenues</i>				
27-01-00-4001	Bond Proceeds	0	0	0	0
27-01-00-4002	Other Proceeds	0	0	0	0
General Revenues		0	0	0	0
TOTAL 350M 2015 REVENUE		0	0	0	0
<i>Expenditures</i>					
<i>General Expenditures</i>					
27-01-00-5001	Issuance Costs	0	0	0	0
27-01-75-5006	Capital	19,266	19,000	0	0
27-01-77-5004	Purchase Contract Payments	0	0	0	0
General Expenditures		19,266	19,000	0	0
TOTAL 350M 2015 EXPENDITURES		19,266	19,000	0	0
Fund Surplus (deficit)		(19,266)	(19,000)	0	0

424M 2017		4/30/2018	4/30/2019	4/30/2019	4/30/2020
<u>Account #</u>	<u>Account Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<i>Revenues</i>	<i>General Revenues</i>				
29-01-00-4001	Bond Proceeds	1,200,000	0	0	0
29-01-00-400X	Other Revenue	3,550	0	0	0
General Revenues		1,203,550	0	0	0
TOTAL 300M 2012 REVENUE		1,203,550	0	0	0
<i>Expenditures</i>					
<i>General Expenditures</i>					
29-01-00-5001	Issuance Costs	19,100	0	0	0
29-01-77-5004	Purchase Contract Payments	0	0	0	0
29-01-75-5006	Capital	75,548	1,109,450	800,000	309,450
General Expenditures		94,648	1,109,450	800,000	309,450
TOTAL 300M 2012 EXPENDITURES		94,648	1,109,450	800,000	309,450
Fund Surplus (deficit)		1,108,902	(1,109,450)	(800,000)	(309,450)