



Budget 2022



Bensenville
Park District



BENSENVILLE PARK DISTRICT

BUDGET

for Fiscal Year Ending April 30, 2022

Board of Commissioners

Rich Johnson, President

Val Karg, Vice President

Greg Linder, Treasurer

Nancy Gibbs, Secretary

Jay Snyder, Commissioner

Joe Vallez, Executive Director

Evelyn Struck, Superintendent of Finance & HR

Public Review: 7/2/2021

**BENSENVILLE PARK DISTRICT
2021-2022 BUDGET
SUMMARY**

Operations	4/30/2020	4/30/2021	4/30/2021	4/30/2022
<i>Revenues</i>	Actual	Budget	Projected	Budget
Corporate Fund	\$ 1,474,669	\$ 1,549,000	\$ 1,522,200	\$ 1,666,600
Recreation Fund	1,863,222	1,307,890	1,086,710	1,875,360
White Pines Golf Course	2,568,621	2,896,250	2,817,590	3,395,220
Bond & Interest Fund	647,239	674,700	674,000	690,600
Museum Fund	198,332	77,800	74,400	118,950
Audit Fund	10,234	9,800	10,200	11,000
General Liability Fund	242,629	245,000	245,700	252,100
IMRF Fund	266,448	255,300	254,700	262,400
Social Security Fund	259,791	211,200	210,800	218,200
NEDSRA Fund	310,288	326,400	320,200	341,400
Total Revenues	\$ 7,841,473	\$ 7,553,340	\$ 7,216,500	\$ 8,831,830
<i>Expenditures</i>				
Corporate Fund	\$ 1,456,973	\$ 1,549,000	\$ 1,481,000	\$ 1,663,150
Recreation Fund	1,999,502	1,307,890	1,082,632	1,867,300
White Pines Golf Course	3,330,331	3,668,994	2,738,415	3,385,453
Bond & Interest Fund	644,967	669,811	668,761	685,172
Museum Fund	90,561	77,200	33,400	95,900
Audit Fund	10,850	11,100	10,850	11,100
General Liability Fund	232,029	236,850	239,750	252,100
IMRF Fund	237,514	255,000	249,200	255,000
Social Security Fund	236,455	200,000	167,000	200,000
NEDSRA Fund	264,723	726,400	266,800	723,500
Total Expenditures	\$ 8,503,905	\$ 8,702,245	\$ 6,937,808	\$ 9,138,675
Revenues Over (Under)				
Expenditures	\$ (662,433)	\$ (1,148,905)	\$ 278,692	\$ (306,845)

**BENSENVILLE PARK DISTRICT
2021-2022 BUDGET
SUMMARY**

Capital	4/30/2020	4/30/2021	4/30/2021	4/30/2022
<i>Revenues</i>	Actual	Budget	Projected	Budget
Capital Projects Fund	\$ 120,000	\$ 112,900	\$ 300,000	\$ 160,000
WPGC Capital Fund	-	-	-	-
Capital Projects Fund OMP	6,084	-	2,000	2,000
Rollover Funds	361,677	352,600	397,270	382,500
Total Revenues	\$ 487,761	\$ 465,500	\$ 699,270	\$ 544,500
<i>Expenditures</i>				
Capital Fund	\$ -	\$ -	\$ -	\$ -
WPGC Capital Fund	-	-	-	-
Capital Fund OMP	-	-	-	-
Rollover Funds	486,999	810,510	223,300	1,015,670
Total Expenditures	\$ 486,999	\$ 810,510	\$ 223,300	\$ 1,015,670
Revenues Over (Under)				
Expenditures	\$ 762	\$ (345,010)	\$ 475,970	\$ (471,170)

Operations and Capital Summary

	4/30/2020	4/30/2021	4/30/2021	4/30/2022
<i>Revenues</i>	Actual	Budget	Projected	Budget
Operations	\$ 7,841,473	\$ 7,553,340	\$ 7,216,500	\$ 8,831,830
Capital	487,761	465,500	699,270	544,500
Total Revenues	\$ 8,329,233	\$ 8,018,840	\$ 7,915,770	\$ 9,376,330
<i>Expenditures</i>				
Operations	\$ 8,503,905	\$ 8,702,245	\$ 6,937,808	\$ 9,138,675
Capital	486,999	810,510	223,300	1,015,670
Total Expenditures	\$ 8,990,904	\$ 9,512,755	\$ 7,161,108	\$ 10,154,345
Revenues Over (Under)				
Expenditures	\$ (661,671)	\$ (1,493,915)	\$ 754,662	\$ (778,015)

**Bensenville Park District
Budget for Fiscal Year Ending April 30, 2022
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 21/22 budget. A Transfer In from NEDSRA is also included in the FY 21/22 budget for personnel costs.

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 21/22 budget (25% allocated to the Recreation Fund).

**BENSENVILLE PARK DISTRICT
2021-2022 BUDGET**

CORPORATE FUND

<u>Account #</u>	<u>Account Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Budget</u>
Revenues					
General Revenues					
01-01-00-4003	Miscellaneous	328	2,000	2,500	2,000
01-01-00-4004	Interest	0	0	0	0
01-01-00-4007	Lease Revenue	26,300	25,800	20,000	25,200
01-01-00-4300	Safety & Educational Grants	7,831	14,000	11,000	35,500
General Revenues		34,459	41,800	33,500	62,700
Transfers					
01-01-08-4006	Admin Transfer From WPGC	77,053	86,900	84,500	101,900
01-01-08-4019	Admin Transfer From NEDSRA	5,977	13,000	12,000	43,500
Transfers		83,031	99,900	96,500	145,400
Taxes					
01-01-01-400x	Real Estate Taxes	1,165,127	1,217,300	1,202,200	1,268,500
01-01-01-4020	Replacement Taxes	191,570	190,000	190,000	190,000
01-01-01-4030	Interest on Taxes	483	0	0	0
Taxes		1,357,180	1,407,300	1,392,200	1,458,500
TOTAL REVENUE		1,474,669	1,549,000	1,522,200	1,666,600

Expenditures

Personnel					
01-01-10-5010	Admin., Finance & HR	261,229	267,400	280,000	347,000
01-01-10-5020	Buildings & Grounds Salaries	425,094	489,600	430,000	490,400
01-01-10-5106	Park Labor Part Time	28,182	30,000	8,000	10,000
01-01-10-5115	Overtime	34,401	30,000	2,000	10,000
01-01-10-5200	Longevity	1,075	1,200	1,200	800
Personnel		749,981	818,200	721,200	858,200
Employee Related Costs					
01-01-15-5001	IMRF & FICA	67,000	42,400	42,400	42,400
01-01-15-5002	Health Insurance	153,983	165,000	158,000	174,000
01-01-15-5030	Background Checks	278	700	200	700
Employee Related Costs		221,260	208,100	200,600	217,100
Contractual					
01-01-20-5201	Legal Expenses	35,358	40,000	35,000	40,000
01-01-20-5207	Maintenance Contracts	5,751	15,000	10,000	15,000
01-01-20-5213	Computer Service	37,835	40,000	35,000	60,000
01-01-20-5216	Graphic Artist	9,000	9,000	9,000	9,000
01-01-20-5218	Brochure Printing	6,083	4,700	3,200	7,050
01-01-20-5220	Police IGA	0	1,900	0	2,000
01-01-20-5233	Operating Contractual	6,490	10,000	6,000	10,000
01-01-20-5236	Natural Restoration Services	6,675	7,000	0	0
01-01-20-5250	Liability Insurance	24,000	24,000	24,000	24,000
Contractual		131,191	151,600	122,200	167,050
Materials & Supplies					
01-01-30-5200	Safety	0	2,000	5,000	8,600

**BENSENVILLE PARK DISTRICT
2021-2022 BUDGET**

CORPORATE FUND

<u>Account #</u>	<u>Account Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Budget</u>
01-01-30-5242	Uniforms	4,338	5,000	2,000	5,000
01-01-30-5301	Office Supplies	5,003	6,000	6,200	6,000
01-01-30-5302	Postage	2,190	2,200	1,500	2,200
01-01-30-5303	Postage for Brochure	492	2,000	2,400	2,000
Materials & Supplies		12,023	17,200	17,100	23,800

Other Expenditures

01-01-35-5204	Dues & Subscriptions	14,116	14,000	4,800	12,000
01-01-35-5208	Training	5,903	9,000	800	7,000
01-01-35-5209	Commissioner Expense	4,464	4,000	200	6,000
01-01-35-5221	General Marketing	25,964	25,000	22,600	25,000
01-01-35-5231	BIG Intergovernmental	219	500	0	500
01-01-35-5241	Community Newsletter	1,616	2,000	2,000	2,000
01-01-35-5300	Safety & Educational Grants	7,400	14,000	43,300	15,500
01-01-35-5304	Miscellaneous Expense	4,594	9,000	5,000	9,000
Other Expenditures		64,275	77,500	78,700	77,000

Utilities

01-01-40-5401	Telephone	16,922	15,000	15,000	15,000
01-01-40-5402	Electric	26,135	31,000	20,000	31,000
01-01-40-5403	Gas	8,855	9,000	11,000	11,000
01-01-40-5404	Water	5,748	7,000	6,000	7,000
Utilities		57,660	62,000	52,000	64,000

Repairs & Maintenance

01-01-60-5601	Fertilizer	0	2,000	0	2,000
01-01-60-5602	Turf Chemicals	0	2,000	1,000	2,000
01-01-60-5603	Ground Supplies & Services	7,477	20,000	7,000	20,000
01-01-60-5604	Playground Equipment Repair	1,805	4,000	1,100	4,000
01-01-60-5605	Hardware & Paint	4,514	6,000	3,100	6,000
01-01-60-5606	Tools	819	1,000	1,200	1,000
01-01-60-5607	Rentals	587	1,000	700	1,000
01-01-60-5609	Uniform & Laundry	4,038	5,000	3,100	4,000
01-01-60-5610	Disposal	12,329	20,000	9,100	15,000
01-01-60-5611	Janitorial Supplies	16,732	15,000	10,000	15,000
01-01-60-5612	Construction Supplies	2,358	2,500	900	2,000
01-01-60-5614	Electrical Parts & Service	3,254	6,000	4,600	5,000
01-01-60-5615	Building Services	8,461	12,000	12,000	12,000
01-01-60-5616	Vehicle Parts & Repairs	4,413	5,500	4,200	5,000
01-01-60-5617	Equipment Parts & Repairs	4,622	5,500	2,400	5,000
01-01-60-5618	Fuel, Oil & Lube	26,544	30,000	23,600	30,000
01-01-60-5619	Mechanical Supply & Service	545	3,000	1,600	3,000
01-01-60-5620	Miscellaneous Maint Exp	1,584	3,000	3,600	3,000
01-01-60-5621	Vandalism	500	1,000	0	1,000
Repairs & Maintenance		100,582	144,500	89,200	136,000

**BENSENVILLE PARK DISTRICT
2021-2022 BUDGET**

CORPORATE FUND

<u>Account #</u>	<u>Account Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Budget</u>
	Transfers Out				
01-01-80-5XXX	Transfers Out	120,000	69,900	200,000	120,000
	Transfers Out	120,000	69,900	200,000	120,000
TOTAL EXPENDITURES		1,456,973	1,549,000	1,481,000	1,663,150
Fund Surplus (deficit)		17,695	0	41,200	3,450

**Bensenville Park District
Budget for Fiscal Year Ending April 30, 2022
Fund Information**

Recreation Fund

Fund Description

The Recreation Fund accounts for the revenues and expenditures related to a wide variety of programs and facilities within Bensenville Park District. The fund consists of five control centers, Administrative, Concession, Water Park, Recreation Programs and Deer Grove Leisure Center.

Revenues

Financing is provided by a combination of program fees, user fees, a tax levy and 28% allocation of the State of Illinois Personal Property Replacement Tax. Program fees account for 17.4% of total revenues and user fees account for 6.4% of total revenues.

Expenditures

Expenditures related to various recreational programs and facility management and maintenance are found within the Recreation Fund. Included in the FY 21/22 budget are 6 full-time Recreation positions, 2 full-time customer service positions and 25% allocated from 5 full-time Administrative positions.

**BENSENVILLE PARK DISTRICT
2021-2022 BUDGET**

RECREATION FUND		4/30/2020	4/30/2021	4/30/2021	4/30/2022
Account #	Account Description	Actual	Budget	Projected	Budget
Dept: Administrative					
General Revenues					
02-01-00-4003	Miscellaneous Income	75	500	170	200
02-01-00-4200	Advertising & Sponsorship	0	0	0	1,500
02-01-00-4300	Grant Proceeds	500	3,500	3,500	0
General Revenues		575	4,000	3,670	1,700
Taxes					
02-01-01-400x	Real Estate Taxes	861,357	899,100	889,200	936,400
02-01-01-4020	Replacement Taxes	74,499	75,000	75,000	75,000
Taxes		935,857	974,100	964,200	1,011,400
Transfers					
02-01-08-4019	Admin Transfer From NEDSRA	28,000	28,000	28,000	0
Transfers		28,000	28,000	28,000	0
TOTAL ADMINISTRATIVE REVENUE		964,432	1,006,100	995,870	1,013,100
Expenditures					
Personnel					
02-01-10-5010	Admin., Finance & HR	106,908	113,900	117,500	142,100
02-01-10-5020	Buildings & Grounds Salaries	30,231	57,400	32,800	78,200
02-01-10-5030	Recreation Salaries	407,042	380,000	374,400	341,600
02-01-10-5106	Park Labor Part Time	315	0	0	0
02-01-10-5200	Longevity	100	0	0	0
Personnel		544,596	551,300	524,700	561,900
Employee Related Costs					
02-01-15-5001	IMRF & FICA	67,000	42,400	42,400	42,400
02-01-15-5002	Health Insurance	86,048	90,000	83,000	91,300
02-01-15-5030	Background Checks	2,738	3,000	700	3,000
Employee Related Costs		155,786	135,400	126,100	136,700
Contractual					
02-01-20-5213	Computer Service	20,795	15,000	12,000	55,000
02-01-20-5216	Graphic Artist	18,000	18,000	18,000	18,000
02-01-20-5218	Brochure Printing	18,492	12,200	8,300	18,500
02-01-20-5220	Police IGA	0	5,000	0	5,000
02-01-20-5240	Unemployment Compensation	0	10,000	0	0
02-01-20-5250	Liability Insurance	24,000	24,000	24,000	24,000
Contractual		81,287	84,200	62,300	120,500
Materials & Supplies					
02-01-30-5200	Safety	0	6,700	1,300	7,600
02-01-30-5242	Uniforms	5,961	6,000	2,000	6,000
02-01-30-5301	Office Supplies	6,623	7,000	3,000	7,000
02-01-30-5302	Postage	2,863	3,000	1,400	3,000
02-01-30-5303	Postage for Brochures	1,722	5,000	5,000	5,200
Materials & Supplies		17,168	27,700	12,700	28,800

**BENSENVILLE PARK DISTRICT
2021-2022 BUDGET**

RECREATION FUND		4/30/2020	4/30/2021	4/30/2021	4/30/2022
Account #	Account Description	Actual	Budget	Projected	Budget
Other Expenditures					
02-01-35-5204	Dues & Subscriptions	1,045	5,000	2,500	5,000
02-01-35-5208	Training	17,512	10,000	2,200	10,000
02-01-35-5209	Commissioner Expense	3,694	4,000	200	6,000
02-01-35-5221	General Marketing	10,083	10,000	4,200	10,000
02-01-35-5230	Financial Assistance	1,808	5,000	0	5,100
02-01-35-5232	Arts Council	3,000	0	0	0
02-01-35-5241	Community Newsletter	3,221	4,000	4,500	4,000
02-01-35-5300	Grant Expense	5,117	0	0	0
02-01-35-5304	Miscellaneous Expense	2,842	5,000	2,400	5,000
Other Expenditures		48,321	43,000	16,000	45,100
Utilities					
02-01-40-5401	Telephone	15,095	14,000	12,000	14,000
02-01-40-5402	Electric	30,209	34,000	24,000	34,000
02-01-40-5403	Gas	5,872	7,000	7,500	7,500
02-01-40-5404	Water	5,038	6,000	4,400	6,000
Utilities		56,213	61,000	47,900	61,500
Transfers					
02-01-80-5017	Transfer to Accumulation	0	43,000	100,000	40,000
Transfers		0	43,000	100,000	40,000
TOTAL ADMINISTRATIVE EXPENDITURES		903,370	945,600	889,700	994,500
Administrative Revenues Less Expenditures		61,061	60,500	106,170	18,600

**BENSENVILLE PARK DISTRICT
2021-2022 BUDGET**

RECREATION FUND		4/30/2020	4/30/2021	4/30/2021	4/30/2022
Account #	Account Description	Actual	Budget	Projected	Budget
Dept: Water Park Concession					
Concession Food & Beverage Sales					
02-02-01-4002	Concession Vending	562	500	0	500
02-02-01-4150	Rebate Agreement	1,000	1,000	0	1,000
02-02-01-4200	Concession Food	43,519	0	0	25,000
Concession Food & Beverage Sales		45,081	1,500	0	26,500
TOTAL CONCESSION REVENUE		45,081	1,500	0	26,500
Personnel					
02-02-10-5110	Concession Cashier	6,886	0	0	7,500
02-02-10-5113	Concession Managers	5,216	0	0	0
Personnel		12,102	0	0	7,500
Concession Food & Beverage Expenses					
02-02-13-5001	Concession Resale	29,174	0	0	11,800
Concession Food & Beverage Expenses		29,174	0	0	11,800
Concession Materials & Supplies					
02-02-30-5003	Concession Supplies	2,014	0	49	2,700
Concession Materials & Supplies		2,014	0	49	2,700
Other Expenses					
02-02-35-5004	Equipment Repair & Replacement	81	0	0	500
02-02-35-5005	License	325	0	184	500
Other Expenses		406	0	184	1,000
TOTAL CONCESSION EXPENDITURES		43,696	0	232	23,000
Concessions Revenues Less Expenditures		1,386	1,500	(232)	3,500

**BENSENVILLE PARK DISTRICT
2021-2022 BUDGET**

RECREATION FUND		4/30/2020	4/30/2021	4/30/2021	4/30/2022
<u>Account #</u>	<u>Account Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
Dept: Water Park					
Rentals					
02-03-01-4010	Locker Rental	1,394	0	0	0
02-03-01-4013	Splash Pad Rental	0	0	0	0
02-03-01-4014	Pool Rentals	2,950	0	300	3,250
02-03-01-4015	Pool Birthday Party	2,156	0	0	0
02-03-01-4200	Over/Short Pool	(48)	0	0	0
General Revenues		6,452	0	300	3,250
Pool Passes & Fees					
02-03-02-4001	Pool Passes & Fees	32,914	0	0	35,000
02-03-02-4005	Pool Daily Fees	148,482	7,500	3,000	162,000
02-03-02-4007	Camp Admission	15,358	0	900	10,000
02-03-02-4100	Pool Replacement Passes	28	0	0	60
Pool Passes & Fees		196,781	7,500	3,900	207,060
Water Park Program Revenues					
02-03-12-4xxx	Pool Programs	10,564	0	1,000	14,000
Water Park Program Revenues		10,564	0	1,000	14,000
TOTAL WATER PARK REVENUE		213,797	7,500	5,200	224,310
Personnel					
02-03-10-5107	Cashier	8,780	0	0	5,800
02-03-10-5108	Pool Attendant	21,041	5,500	2,300	18,500
02-03-10-5109	Lifeguards	95,903	0	0	67,800
02-03-10-5120	Pool Manager	35,159	750	200	20,500
02-03-10-5129	In-Service Training	9,590	0	0	10,500
02-03-10-5130	Pool Maintenance	57,215	0	8,000	30,000
02-03-10-5214	Pool Birthday Party	273	0	0	0
02-03-10-5xxx	Pool Programs/Events	8,955	0	0	7,000
Personnel		236,916	6,250	10,500	160,100
Contractual					
02-03-20-5207	Maintenance Contracts	4,489	6,400	11,300	20,000
02-03-20-5315	Risk Management	7,770	400	700	900
02-03-20-5320	Guard Training	554	0	300	2,800
Contractual		12,813	6,800	12,300	23,700

**BENSENVILLE PARK DISTRICT
2021-2022 BUDGET**

RECREATION FUND		4/30/2020	4/30/2021	4/30/2021	4/30/2022
Account #	Account Description	Actual	Budget	Projected	Budget
Materials & Supplies					
02-03-30-5200	Pool Programs Supplies	105	0	0	1,000
02-03-30-5202	Pool Events	1,930	0	100	1,000
02-03-30-5214	Pool Birthday Party Supplies	160	0	0	0
02-03-30-5242	Pool Uniforms	4,107	100	1,300	2,000
02-03-30-5309	Pool Supplies	9,415	800	2,100	7,000
02-03-30-5312	Marketing/Promotional Items	6,384	2,000	1,400	2,000
02-03-30-5313	Staff Incentives	730	0	0	500
Materials & Supplies		22,830	2,900	4,900	13,500
Utilities					
02-03-40-5401	Telephone	2,026	1,340	1,100	1,200
02-03-40-5402	Electric	13,633	2,000	2,800	14,000
02-03-40-5403	Gas	3,207	1,000	8,600	9,000
02-03-40-5404	Water	54,682	15,000	6,000	50,000
Utilities		73,548	19,340	18,500	74,200
Repairs & Maintenance					
02-03-60-5603	Pool Parts & Replacements	12,808	5,000	6,200	20,000
02-03-60-5608	Pool Chemicals	17,675	3,000	0	20,000
Repairs & Maintenance		30,482	8,000	6,200	40,000
TOTAL WATER PARK EXPENDITURES		376,589	43,290	52,400	311,500
Water Park Revenues Less Expenditures		(162,792)	(35,790)	(47,200)	(87,190)

**BENSENVILLE PARK DISTRICT
2021-2022 BUDGET**

RECREATION FUND		4/30/2020	4/30/2021	4/30/2021	4/30/2022
Account #	Account Description	Actual	Budget	Projected	Budget
Dept: Recreation Programs					
Recreation Program Revenue					
02-05-02-4xxx	Athletics	70,891	21,200	13,000	87,300
02-05-05-4xxx	Tiny Tot Programs	61,857	10,200	17,000	81,600
02-05-06-4xxx	Youth General	16,126	36,800	4,000	35,300
02-05-08-4xxx	Seniors	176,305	48,400	12,000	71,600
02-05-09-4xxx	Day Camp/KDOT	112,985	14,400	12,000	104,600
02-05-10-4xxx	BPD Club	71,558	61,200	0	79,000
02-05-11-4xxx	Adult General	373	2,000	200	2,000
02-05-12-4xxx	Fitness	21,245	12,400	7,800	31,200
02-05-15-4xxx	Special Events	13,912	13,900	3,600	24,700
Recreation Program Revenue		545,252	220,500	69,600	517,300
TOTAL RECREATION PROGRAM REVENUE		545,252	220,500	69,600	517,300
Recreation Program Expenditures					
02-05-02-5xxx	Athletics	45,158	19,200	700	53,100
02-05-05-5xxx	Tiny Tot Programs	72,492	9,000	22,700	75,900
02-05-06-5xxx	Youth General	10,959	23,300	2,000	22,000
02-05-08-5xxx	Seniors	169,017	47,600	17,000	59,100
02-05-09-5xxx	Day Camp/KDOT	96,483	11,300	500	64,900
02-05-10-5xxx	BPD Club	34,597	44,300	800	50,200
02-05-11-5xxx	Adult General	644	1,700	100	1,600
02-05-12-5xxx	Fitness	45,598	34,400	21,600	63,900
02-05-15-5xxx	Special Events	49,820	22,700	19,000	45,600
Recreation Program Expenditures		524,768	213,500	84,400	436,300
TOTAL RECREATION PROGRAM EXPENDITURE		524,768	213,500	84,400	436,300
Rec Programs Revenues Less Expenditures		20,484	7,000	(14,800)	81,000

**BENSENVILLE PARK DISTRICT
2021-2022 BUDGET**

RECREATION FUND		4/30/2020	4/30/2021	4/30/2021	4/30/2022
Account #	Account Description	Actual	Budget	Projected	Budget
Dept: Deer Grove Leisure Center					
Fitness Center					
02-09-01-4001	DGLC Facility Passes	63,282	47,900	15,300	56,000
02-09-01-4002	Fitness Center Daily	1,224	1,100	400	2,600
02-09-01-4005	DGLC Facility Passes-Corporate	0	3,240	0	3,200
02-09-01-4009	Open Gym Daily	2,989	1,000	0	0
02-09-01-4020	Court Time Racquetball	2,038	1,500	100	2,000
02-09-01-4100	Replacement Passes	91	50	10	50
Fitness Center		69,624	54,790	15,810	63,850
Rentals					
02-09-03-4005	Gym Rentals	12,150	9,800	0	16,800
02-09-03-4006	DGLC Room Rental	9,855	6,000	0	13,000
02-09-03-4013	Locker Rental-DGLC	0	0	30	0
Rentals		22,005	15,800	30	29,800
Other Revenue					
02-09-07-4002	DGLC Vending	1,922	1,700	200	500
02-09-07-4147	Nursery	1,145	0	0	0
02-09-07-4200	Over/Short	(36)	0	0	0
Other Revenue		3,031	1,700	200	500
TOTAL DGLC REVENUE		94,660	72,290	16,040	94,150
Other Expenditures					
02-09-20-5021	Equipment Repair	10,420	9,000	11,000	9,000
02-09-30-5025	DGLC Supplies	18,464	15,000	13,000	13,000
02-09-30-5242	Uniforms	1,061	1,000	0	1,000
02-09-35-5005	Credit Card Fees	12,961	8,000	2,000	13,000
02-09-35-5221	Marketing-Fitness	1,955	5,500	0	5,500
02-09-40-5030	Cable Service	4,193	4,200	5,500	5,500
Other Expenditures		49,053	42,700	31,500	47,000
Personnel					
02-09-10-5142	Receptionist	31,126	33,000	8,100	30,000
02-09-10-5143	Customer Service Staff	25,747	22,000	16,300	25,000
02-09-10-5144	Fitness Attendant/Membership	31,890	0	0	0
02-09-10-5145	Open Gym Attendant	5,828	7,800	0	0
02-09-10-5147	Nursery Attendant	7,435	0	0	0
Personnel		102,026	62,800	24,400	55,000
TOTAL DGLC EXPENDITURES		151,079	105,500	55,900	102,000
DGLC Revenues Less Expenditures		(56,420)	(33,210)	(39,860)	(7,850)
TOTAL RECREATION FUND REVENUES		1,863,222	1,307,890	1,086,710	1,875,360
TOTAL RECREATION FUND EXPENDITURES		1,999,502	1,307,890	1,082,632	1,867,300
Fund Surplus (deficit)		(136,280)	0	4,078	8,060

**BENSENVILLE PARK DISTRICT
2021-2022 BUDGET**

RECREATION FUND		4/30/2020	4/30/2021	4/30/2021	4/30/2022
Account #	Account Description	Actual	Budget	Projected	Budget
Department Summary					
TOTAL ADMINISTRATIVE REVENUE		964,432	1,006,100	995,870	1,013,100
TOTAL ADMINISTRATIVE EXPENDITURES		903,370	945,600	889,700	994,500
Administrative Revenues Less Expenditures		61,061	60,500	106,170	18,600
TOTAL CONCESSION REVENUE		45,081	1,500	0	26,500
TOTAL CONCESSION EXPENDITURES		43,696	0	232	23,000
Concessions Revenues Less Expenditures		1,386	1,500	(232)	3,500
TOTAL WATER PARK REVENUE		213,797	7,500	5,200	224,310
TOTAL WATER PARK EXPENDITURES		376,589	43,290	52,400	311,500
Water Park Revenues Less Expenditures		(162,792)	(35,790)	(47,200)	(87,190)
TOTAL TEEN CENTER REVENUE		0	0	0	0
TOTAL TEEN CENTER EXPENDITURES		0	0	0	0
Teen Center Revenues Less Expenses		0	0	0	0
TOTAL RECREATION PROGRAM REVENUE		545,252	220,500	69,600	517,300
TOTAL RECREATION PROGRAM EXPENDITURES		524,768	213,500	84,400	436,300
Rec Programs Revenues Less Expenditures		20,484	7,000	(14,800)	81,000
TOTAL DGLC REVENUE		94,660	72,290	16,040	94,150
TOTAL DGLC EXPENDITURES		151,079	105,500	55,900	102,000
DGLC Revenues Less Expenditures		(56,420)	(33,210)	(39,860)	(7,850)
TOTAL RECREATION FUND REVENUES		1,863,222	1,307,890	1,086,710	1,875,360
TOTAL RECREATION FUND EXPENDITURES		1,999,502	1,307,890	1,082,632	1,867,300
Fund Surplus (deficit)		(136,280)	0	4,078	8,060

**Bensenville Park District
Budget for Fiscal Year Ending April 30, 2022
Fund Information**

White Pines Fund

Fund Description

The White Pines Fund accounts for revenues and expenses associated with White Pines Golf Club (WPGC). The intent of the Park District is that the costs of provided goods and services be covered primarily through user sales and fees.

The new management team continues to evaluate facility operations and practices. New operating procedures and practices continue to be implemented. 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.

Golf related revenue is 65.7% of FY 21/22 total budget revenues, Food & Beverage accounts for 33.2% of total budget revenues and Administrative revenue is 0.9% of total budget revenues.

Operating Expenditures

Operating expenses include materials, supplies and wages associated with the operation of WPGC. There are presently 15 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 37.3% of FY 21/22 total budget expenses, Food & Beverage accounts for 21.7% of total budget expenses and Administrative expenses are 41.0% of total budget expenses.

Debt Service

WPGC is scheduled to pay \$402,157 in Debt Service Expense for the FY 21/22.

**BENSENVILLE PARK DISTRICT
2021-2022 BUDGET**

WHITE PINES GOLF COURSE

Account # Account Description

Dept: Administration

4/30/2020

4/30/2021

4/30/2021

4/30/2022

Actual

Budget

Projected

Budget

Revenues

Other Revenue					
06-01-00-4002	Shortage/Overage	(203)	0	4,000	0
06-01-00-4003	Miscellaneous Revenue	11,003	7,500	700	4,500
06-01-00-4005	Cell Tower Rental	0	16,000	16,300	24,720
06-01-00-4006	Golf Dome	32,876	0	0	0
06-01-00-4010	ATM Fees	1,893	2,700	0	2,500
Other Revenue		45,568	26,200	21,000	31,720
TOTAL ADMINISTRATION REVENUE		45,568	26,200	21,000	31,720

Expenses

Personnel					
06-01-10-5040	White Pines Full Time Salaries	150,873	179,000	69,000	56,600
06-01-10-5105	Part Time Office	6,226	10,000	0	0
06-01-10-5130	Seasonal Clubhouse Maintenance	19,978	39,000	8,600	20,000
06-01-10-5200	Longevity	600	100	100	500
Personnel		177,677	228,100	77,700	77,100

Employee Related Costs					
06-01-15-5001	IMRF/FICA	67,000	42,400	42,400	42,400
06-01-15-5002	Health Insurance	194,261	190,000	159,000	180,000
06-01-15-5030	Background checks	2,202	2,000	2,100	2,300
Employee Related Costs		263,462	234,400	203,500	224,700

Contractual					
06-01-20-5207	Maintenance Contracts	13,020	15,000	12,200	15,000
06-01-20-5213	Computer Service	4,754	9,000	14,700	30,000
06-01-20-5216	Graphic Artist	9,000	9,000	9,000	9,000
06-01-20-5218	Brochure Printing	2,642	1,800	1,300	2,800
06-01-20-5220	Police IGA	0	2,100	3,100	2,100
06-01-20-5233	Operating Contractual	35,462	40,000	75,000	110,000
06-01-20-5240	Unemployment Compensation	30,597	20,000	11,800	20,000
06-01-20-5250	Liability Insurance	24,000	24,000	24,000	24,000
Contractual		119,474	120,900	151,100	212,900

**BENSENVILLE PARK DISTRICT
2021-2022 BUDGET**

WHITE PINES GOLF COURSE		4/30/2020	4/30/2021	4/30/2021	4/30/2022
Account #	Account Description	Actual	Budget	Projected	Budget
Materials & Supplies					
06-01-30-5200	Safety	0	8,800	3,300	10,000
06-01-30-5203	License	6,720	3,900	7,400	14,000
06-01-30-5241	Equipment Repair	19,145	23,000	6,300	20,000
06-01-30-5242	Uniforms	5,389	7,000	2,200	5,000
06-01-30-5243	Special Events	10,701	12,500	0	7,500
06-01-30-5301	Office Supplies	4,461	3,500	3,000	3,500
06-01-30-5302	Postage	460	500	610	700
06-01-30-5303	Postage for Brochures	446	800	1,100	800
06-01-30-5611	Janitorial Supplies	10,119	12,000	4,300	8,000
Materials & Supplies		57,441	72,000	28,210	69,500
Other Expenses					
06-01-35-5204	Dues & Subscriptions	1,629	1,600	600	1,000
06-01-35-5208	Training	355	750	0	700
06-01-35-5241	Community Newsletter	1,606	1,500	2,300	2,000
06-01-35-5304	Miscellaneous Expense	2,132	3,000	5,000	4,000
Other Expenses		5,722	6,850	7,900	7,700
Utilities					
06-01-40-5401	Telephone	28,333	31,000	23,700	25,000
06-01-40-5402	Electric	78,719	80,000	76,700	80,000
06-01-40-5403	Gas	17,302	20,000	18,000	18,000
06-01-40-5404	Water	15,375	21,000	9,200	18,000
Utilities		139,729	152,000	127,600	141,000
Capital					
06-01-75-5004	Carts & GPS	147,014	147,014	147,015	147,015
06-01-75-5005	Equipment Leasing	45,893	52,824	52,824	6,931
Capital		192,907	199,838	199,839	153,946
Debt Service					
06-01-77-5201	Refunding Bonds, series 2014A	401,406	399,356	399,356	402,157
Debt Service		401,406	399,356	399,356	402,157
Transfers					
06-01-80-5001	Transfer to Corporate Fund	77,053	86,900	84,500	101,900
Transfers		77,053	86,900	84,500	101,900
TOTAL ADMINISTRATIVE EXPENSES		1,434,872	1,500,344	1,279,705	1,390,903
Administrative Revenues Less Expenses		(1,389,304)	(1,474,144)	(1,258,705)	(1,359,183)

**BENSENVILLE PARK DISTRICT
2021-2022 BUDGET**

WHITE PINES GOLF COURSE

Account # Account Description

Dept: Pro Shop

4/30/2020

4/30/2021

4/30/2021

4/30/2022

Actual

Budget

Projected

Budget

Revenues

Pro Shop Sales					
06-45-01-4001	Golf Gloves	10,785	11,000	14,100	12,000
06-45-01-4002	Footwear	6,205	5,000	3,700	20,000
06-45-01-4003	Cigars	4,308	5,000	0	2,000
06-45-01-4004	Golf Balls	45,131	50,000	65,600	65,000
06-45-01-4005	Golf Clubs	2,469	4,000	500	5,000
06-45-01-4006	Clothing	12,516	15,000	3,500	10,000
06-45-01-4007	Handicap Fees	210	1,300	0	0
06-45-01-4008	Bags & Accessories	2,877	3,000	2,300	6,000
06-45-01-4009	Headwear	5,146	6,000	2,100	6,000
Pro Shop Sales		89,647	100,300	91,800	126,000
TOTAL PRO SHOP REVENUE		89,647	100,300	91,800	126,000

Expenses

Pro Shop Merchandise					
06-45-01-5001	Golf Gloves	6,667	5,000	11,200	7,200
06-45-01-5002	Footwear	4,821	3,700	4,100	13,500
06-45-01-5003	Cigars	2,719	3,000	0	1,000
06-45-01-5004	Golf Balls	42,993	34,000	40,000	40,000
06-45-01-5005	Golf Clubs	4,249	2,200	0	4,000
06-45-01-5006	Clothing	10,301	12,000	1,200	8,250
06-45-01-5008	Bags & Accessories	2,190	2,000	5,000	1,500
06-45-01-5009	Headwear	5,805	4,000	900	3,000
Pro Shop Merchandise		79,744	65,900	62,400	78,450
TOTAL PRO SHOP EXPENSES		79,744	65,900	62,400	78,450
Pro Shop Revenues Less Expenses		9,904	34,400	29,400	47,550

**BENSENVILLE PARK DISTRICT
2021-2022 BUDGET**

WHITE PINES GOLF COURSE		4/30/2020	4/30/2021	4/30/2021	4/30/2022
Account #	Account Description	Actual	Budget	Projected	Budget
Dept: Golf Operations					
Revenues					
Golf & League Fees					
06-51-01-4004	9H Fees	20,020	25,000	56,300	55,000
06-51-01-4005	18H Fees	573,117	675,000	1,677,300	1,400,000
06-51-01-4006	Twilight Fees	71,946	100,000	41,300	30,000
06-51-01-4010	Employee Greens Fees	16	250	1,600	0
06-51-01-4011	Outings Greens Fees	266,905	325,000	36,200	195,000
06-51-01-4014	9H League Fees	60,738	67,500	53,200	60,000
Golf & League Fees		992,742	1,192,750	1,865,900	1,740,000
Golf Passes					
06-51-04-4003	Men's Club Pass	14,310	0	0	0
06-51-04-4004	Individual Adult Pass	16,040	0	0	2,000
06-51-04-4005	Family Season Pass	2,100	0	0	0
06-51-04-4008	Individual Youth Pass	175	0	0	0
06-51-04-4009	Corporate Pass	0	0	0	7,500
06-51-04-4010	Senior Unlimited Pass	14,440	0	0	6,000
06-51-04-4013	Unlimited Non-Resident Pass	2,000	0	0	0
06-51-04-4016	Resident Discount Card Pass	19,200	0	0	0
06-51-04-4021	Non-Resident Senior	6,525	0	0	3,000
Golf Passes		74,790	0	0	18,500
Cart Fees					
06-51-06-4001	9H Cart Resident	369	0	0	0
06-51-06-4002	18H Cart Resident	8,021	0	0	0
06-51-06-4005	9H Cart Non-Resident	30,490	35,000	92,300	20,000
06-51-06-4006	18H Cart Non-Resident	200,150	235,000	338,900	310,000
06-51-06-4007	Twilight Cart Non-Resident	70	11,000	800	0
06-51-06-4100	Employee Cart Fees	64	700	0	0
Cart Fees		239,164	281,700	432,000	330,000
Rentals					
06-51-07-4001	Hand Cart Rental	264	400	2,750	1,500
06-51-07-4003	Golf Club Rentals	4,865	6,500	2,530	5,000
Rentals		5,129	6,900	5,280	6,500
Other Golf Revenue					
06-51-08-4001	Range Income	37,283	0	10	40,000
06-51-08-4002	Golf Lessons & Youth Camp	0	0	0	5,000
06-51-08-4003	Unlimited Driving Range Pass	1,650	0	0	0
Other Golf Revenue		38,933	0	10	45,000
TOTAL GOLF OPERATIONS REVENUE		1,350,758	1,481,350	2,303,190	2,140,000

**BENSENVILLE PARK DISTRICT
2021-2022 BUDGET**

WHITE PINES GOLF COURSE		4/30/2020	4/30/2021	4/30/2021	4/30/2022
Account #	Account Description	Actual	Budget	Projected	Budget
Expenses					
Personnel					
06-51-10-5050	Pro Shop Full Time Salaries	81,147	89,000	111,200	148,800
06-51-10-5101	Starters & Rangers	40,770	45,000	76,500	40,000
06-51-10-5102	Pro Shop Cashier	53,368	56,000	35,800	50,000
06-51-10-5105	Cart Attendant	14,494	35,600	53,800	32,000
06-51-10-5150	Greens Salaries	261,260	256,400	269,000	271,000
06-51-10-5151	Seasonal Labor	174,826	175,000	136,500	200,000
06-51-10-5152	Labor Overtime	1,079	500	0	3,500
Personnel		626,943	657,500	682,800	745,300
Materials & Supplies					
06-51-30-5201	Cart Fuel	14,623	20,000	15,600	21,500
06-51-30-5202	Golf Cart Rental	0	2,400	0	2,750
06-51-30-5203	Golf Cart Repair	4,006	3,500	5,500	8,000
06-51-30-5301	Pull Cart	0	400	200	0
06-51-30-5302	Range Supplies & Repairs	5,457	6,250	0	6,000
06-51-30-5303	Operational Supplies	3,157	2,500	10,500	4,000
06-51-30-5305	Golf Club Rental	2,888	3,000	0	3,000
Materials & Supplies		30,131	38,050	31,800	45,250
Other Expenses					
06-51-35-5005	Credit Card Fees	27,931	30,000	50,000	35,000
06-51-35-5204	Dues & Subscriptions	0	600	150	1,000
06-51-35-5208	Training	0	800	0	500
06-51-35-5221	Golf Marketing	20,024	20,000	18,800	21,000
Other Expenses		47,955	51,400	68,950	57,500
Repairs & Maintenance					
06-51-60-5601	Fertilizer	63,895	65,000	64,500	65,000
06-51-60-5602	Turf Chemicals	102,461	100,000	102,200	100,000
06-51-60-5603	Ground Supplies	37,313	38,000	29,600	38,000
06-51-60-5604	Tees/Greens Supplies	6,305	6,500	1,900	6,500
06-51-60-5605	Hardware/Paint	1,447	3,000	1,000	3,000
06-51-60-5606	Tools	565	2,000	0	2,000
06-51-60-5607	Equipment Rentals	2,975	3,500	2,100	3,500
06-51-60-5608	Irrigation	19,974	21,000	23,300	22,000
06-51-60-5609	Uniform Laundry	3,146	4,000	1,800	4,000
06-51-60-5610	Disposal	18,996	23,000	9,100	23,000
06-51-60-5614	Electrical Parts	0	500	700	1,000
06-51-60-5615	Building Services	0	500	3,000	1,000
06-51-60-5616	Vehicle Parts & Repairs	0	500	0	1,000
06-51-60-5617	Equipment Parts & Repair	28,959	33,000	32,300	33,000
06-51-60-5618	Fuel/Oil/Lubrication	22,977	30,000	13,800	25,000
06-51-60-5619	Mechanics Supplies/Service	1,474	2,000	0	2,000
Repairs & Maintenance		310,486	332,500	285,300	330,000
TOTAL GOLF OPERATIONS EXPENSES		1,015,515	1,079,450	1,068,850	1,178,050
Golf Operations Revenues Less Expenses		335,242	401,900	1,234,340	961,950

**BENSENVILLE PARK DISTRICT
2021-2022 BUDGET**

WHITE PINES GOLF COURSE

Account # Account Description

Dept: Grill

4/30/2020

4/30/2021

4/30/2021

4/30/2022

Actual

Budget

Projected

Budget

Revenues

Grill Food & Beverage Revenues					
06-52-01-4001	Food Sales Grill	86,009	96,000	30,800	100,000
06-52-01-4002	Food Sales Halfway House	63,967	66,000	33,500	70,000
06-52-01-4003	Food Pop Carts	7,390	8,000	2,900	5,000
06-52-01-4010	Beverage Grill	136,820	155,000	5,100	101,000
06-52-01-4011	Beverage Halfway House	30,768	34,000	136,700	125,000
06-52-01-4012	Beverage Pop carts	147,352	148,000	144,400	140,000
06-52-01-4013	Beverage Grill N/A	13,364	14,000	1,000	15,000
06-52-01-4014	Beverage Halfway House N/A	5,401	5,500	12,800	6,000
06-52-01-4015	Beverage Pop carts N/A	10,156	11,000	20,200	15,000
06-52-01-4100	Rebate Agreement	2,652	4,000	6,000	3,000
Grill Food & Beverage Revenues		503,879	541,500	393,400	580,000
TOTAL GRILL REVENUE		503,879	541,500	393,400	580,000

Expenses

Food & Beverage Expenses					
06-52-01-5001	Grill & 1/2 Way Food Resale	51,952	95,000	32,500	58,500
06-52-01-5009	Beverage Resale Grill N/A	12,298	13,000	19,800	0
06-52-01-5010	Beverage Resale Grill	62,497	93,000	73,500	89,900
06-52-01-5011	Inventory Variation Grill F&B	4,503	0	0	0
Food & Beverage Expenses		131,251	201,000	125,800	148,400

Personnel					
06-52-10-5050	Grill Full Time Salaries	70,585	89,400	41,400	87,200
06-52-10-5102	Grill Cooks	23,108	25,000	0	25,000
06-52-10-5103	House Staff	8,003	15,000	7,400	15,000
06-52-10-5104	Grill Wait Staff	5,329	6,500	0	6,500
06-52-10-5105	Halfway House Cashier	10,179	11,000	14,300	9,500
06-52-10-5106	Pop Cart Attendant	8,499	18,000	9,700	14,500
06-52-10-5110	Bartenders Grill	19,318	34,000	700	15,000
06-52-10-5152	Overtime	71	0	0	0
Personnel		145,092	198,900	73,500	172,700

Grill Contractual					
06-52-20-5001	Equipment Leasing	2,551	2,000	7,100	2,500
Grill Contractual		2,551	2,000	7,100	2,500

Grill Supplies					
06-52-30-5001	Operational Supplies	10,527	15,000	13,800	14,000
Grill Supplies		10,527	15,000	13,800	14,000

Other Grill Expenses					
06-52-35-5005	Credit Card Fees	6,994	8,000	7,000	9,000
06-52-35-5221	Grill Marketing	7,084	7,000	9,200	7,500
Other Grill Expenses		14,078	15,000	16,200	16,500

TOTAL GRILL EXPENSES		303,498	431,900	236,400	354,100
Grill Revenues Less Expenses		200,381	109,600	157,000	225,900

**BENSENVILLE PARK DISTRICT
2021-2022 BUDGET**

WHITE PINES GOLF COURSE		4/30/2020	4/30/2021	4/30/2021	4/30/2022
Account #	Account Description	Actual	Budget	Projected	Budget
Dept: Banquet					
Revenues					
Banquet Revenues					
06-53-01-4001	Food Banquet	306,596	400,000	3,900	310,000
06-53-01-4002	Beverage Banquet	130,591	150,000	2,600	130,000
06-53-01-4003	Beverage Banquet N/A	7,351	7,500	0	8,000
06-53-01-4004	Service Fee	83,833	110,000	1,000	17,500
06-53-01-4005	Pine Room Beverage	3,606	4,500	200	3,000
06-53-01-4006	Pine Room Beverage N/A	1,524	1,000	0	1,000
06-53-01-4020	Ceremony	7,575	11,900	0	15,000
06-53-01-4021	Chair Rental Revenue	6,144	7,000	0	8,500
06-53-01-4022	Chair Cover Rental	3,758	5,000	0	7,000
06-53-01-4100	Pine Room Rental	6,000	13,000	500	2,000
06-53-01-4200	Catering Pine Room	12,108	22,000	0	5,000
06-53-01-4201	Catering Other	0	0	0	3,000
06-53-01-4023	Misc Banquet Rentals	9,685	15,000	0	7,500
Banquet Revenues		578,770	746,900	8,200	517,500
TOTAL BANQUET REVENUE		578,770	746,900	8,200	517,500
Expenses					
Banquet Food & Beverage Expenses					
06-53-01-5001	Banquet Food Expense	117,946	150,000	1,800	96,000
06-53-01-5009	Banquet Beverage N/A	11,963	15,000	0	0
06-53-01-5010	Banquet Beverage Expense	40,602	45,000	0	21,750
06-53-01-5011	Inventory Variation - Banquet F&B	8,996	0	0	0
Banquet Food & Beverage Expenses		179,507	210,000	1,800	117,750
Personnel					
06-53-10-5050	Banquet Full Time Salaries	126,202	142,700	62,100	107,700
06-53-10-5100	Pine Room Rental Labor	2,675	4,000	60	8,000
06-53-10-5110	Banquet Bartender	7,121	11,000	100	15,000
06-53-10-5113	Kitchen Help	14,387	23,000	0	20,000
06-53-10-5152	Overtime	20	0	0	0
06-53-10-5206	Banquet Servers	44,919	71,000	0	30,000
06-53-10-52xx	Banquet & Special Event Setup	1,168	5,000	0	0
Personnel		196,492	256,700	62,260	180,700
Banquet Contractual					
06-53-20-5001	Equipment Leasing	6,927	8,000	500	6,500
Banquet Contractual		6,927	8,000	500	6,500
Materials & Supplies					
06-53-30-5001	Banquet Operational Supplies	48,598	60,000	300	25,000
06-53-30-5004	Linen	18,550	22,000	800	20,000
06-53-30-5022	Chair & Cover Rental	4,986	7,500	0	4,000
Materials & Supplies		72,134	89,500	1,100	49,000
Other Banquet Expenses					
06-53-35-5005	Credit Card Fees	11,075	1,200	1,000	5,000
06-53-35-5204	Dues & Subscriptions	0	500	0	0
06-53-35-5208	Training	0	500	0	0
06-53-35-5221	Banquet Marketing	30,567	25,000	24,400	25,000
Other Banquet Expenses		41,642	27,200	25,400	30,000
TOTAL BANQUET EXPENSES		496,702	591,400	91,060	383,950
Banquet Revenues Less Expenses		82,068	155,500	(82,860)	133,550

**BENSENVILLE PARK DISTRICT
2021-2022 BUDGET**

WHITE PINES GOLF COURSE		4/30/2020	4/30/2021	4/30/2021	4/30/2022
Account #	Account Description	Actual	Budget	Projected	Budget
Department Summary					
	TOTAL PRO SHOP REVENUE	89,647	100,300	91,800	126,000
	TOTAL PRO SHOP EXPENSES	79,744	65,900	62,400	78,450
	Pro Shop Revenues Less Expenses	9,904	34,400	29,400	47,550
	TOTAL GOLF OPERATIONS REVENUE	1,350,758	1,481,350	2,303,190	2,140,000
	TOTAL GOLF OPERATIONS EXPENSES	1,015,515	1,079,450	1,068,850	1,178,050
	Golf Operations Revenues Less Expenses	335,242	401,900	1,234,340	961,950
	TOTAL GRILL REVENUE	503,879	541,500	393,400	580,000
	TOTAL GRILL EXPENSES	303,498	431,900	236,400	354,100
	Grill Revenues Less Expenses	200,381	109,600	157,000	225,900
	TOTAL BANQUET REVENUE	578,770	746,900	8,200	517,500
	TOTAL BANQUET EXPENSES	496,702	591,400	91,060	383,950
	Banquet Revenues Less Expenses	82,068	155,500	(82,860)	133,550
	TOTAL ADMINISTRATION REVENUE	45,568	26,200	21,000	31,720
	TOTAL ADMINISTRATIVE EXPENSES	1,434,872	1,500,344	1,279,705	1,390,903
	Administrative Revenues Less Expenses	(1,389,304)	(1,474,144)	(1,258,705)	(1,359,183)
	TOTAL WHITE PINES FUND REVENUES	2,568,621	2,896,250	2,817,590	3,395,220
	TOTAL WHITE PINES FUND EXPENSES	3,330,331	3,668,994	2,738,415	3,385,453
	Fund Surplus (deficit)	(761,709)	(772,744)	79,175	9,767

Bensenville Park District
Budget for Fiscal Year Ending April 30, 2022
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.

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, 2022
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 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.

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, 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 21/22 budget the District continues to make ADA improvements.

Fund balance from previous years is used to complete projects.

**BENSENVILLE PARK DISTRICT
2021-2022 BUDGET**

BOND & INTEREST FUND		4/30/2020	4/30/2021	4/30/2021	4/30/2022
<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	647,239	674,700	674,000	690,600
Real Estate Taxes		647,239	674,700	674,000	690,600
TOTAL BOND & INTEREST REVENUE		647,239	674,700	674,000	690,600
<i>Expenditures</i> Bond Payments					
08-01-77-5000	Bank Fees	1,735	2,000	950	2,000
08-01-77-5011	1985M (11) Payments	192,128	207,056	207,056	199,456
08-01-77-5017	1200M (17) Payments	109,594	107,730	107,730	115,705
08-01-77-5018	337M (18) Payments	341,510	0	0	0
08-01-77-5019	348M (19) Payments	0	353,025	353,025	0
08-01-77-5020	365M (20) Payments	0	0	0	368,011
Bond Payments		644,967	669,811	668,761	685,172
TOTAL BOND & INT EXPENDITURES		644,967	669,811	668,761	685,172
Fund Surplus (deficit)		2,272	4,889	5,239	5,428

**BENSENVILLE PARK DISTRICT
2021-2022 BUDGET**

MUSEUM FUND

<u>Account #</u>	<u>Account Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Budget</u>
Revenues					
General Revenues					
09-01-00-4050	Fischer Farm Donations	20	250	0	250
09-01-00-4051	Fischer Farm Sales	106	150	100	0
09-01-00-4052	Gift Shop Sales	0	0	0	500
09-01-00-4200	Grant Proceeds	108,000	0	0	0
09-01-00-4040	Fischer Farm Rentals	3,963	100	800	4,300
09-05-01-4xxx	Fischer Farm Programs	16,424	4,700	1,500	38,000
General Revenues		128,512	5,200	2,400	43,050
Real Estate Taxes					
09-01-01-40XX	Real Estate Taxes	69,820	72,600	72,000	75,900
Real Estate Taxes		69,820	72,600	72,000	75,900
TOTAL MUSEUM FUND REVENUE		198,332	77,800	74,400	118,950

Expenditures

Expenses					
09-01-10-5150	FF Personnel	37,062	40,000	12,600	40,000
09-01-10-5155	Part-Time Personnel	13,757	15,000	2,400	5,000
09-01-20-5233	Operating Contractual	1,384	1,900	2,600	3,000
09-01-30-5021	Equipment	1,362	1,500	700	4,000
09-01-30-5050	Materials & Supplies	2,746	2,000	3,100	4,000
09-01-30-5052	Animal Supplies	3,756	6,000	3,500	6,000
09-01-30-5053	Animal Habitat	1,531	1,000	800	1,000
09-01-35-5221	General Marketing	1,703	1,000	100	1,000
09-01-35-5040	Fischer Farm Rentals	1,059	0	700	2,000
09-05-01-5xxx	Fischer Farm Program Expenses	18,263	1,400	300	19,000
Expenses		82,624	69,800	26,800	85,000
Utilities					
09-01-40-5401	Telephone	1,730	1,800	1,600	1,800
09-01-40-5402	Electric	1,566	2,000	1,900	2,000
09-01-40-5403	Gas	2,887	2,100	2,100	2,100
Utilities		6,182	5,900	5,600	5,900
Repairs & Maintenance					
09-01-60-5620	Misc. Maintenance Exp	1,754	1,500	1,000	5,000
Repairs & Maintenance		1,754	1,500	1,000	5,000
Capital					
09-01-75-5xxx	Grant Expense	0	0	0	0
Capital		0	0	0	0
TOTAL MUSEUM EXPENDITURES		90,561	77,200	33,400	95,900
Fund Surplus (deficit)		107,772	600	41,000	23,050

**BENSENVILLE PARK DISTRICT
2021-2022 BUDGET**

AUDIT FUND

<u>Account #</u>	<u>Account Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Budget</u>
Revenues Real Estate Taxes					
11-01-01-40XX	Real Estate Taxes	10,234	9,800	10,200	11,000
Real Estate Taxes		10,234	9,800	10,200	11,000
TOTAL AUDIT FUND REVENUE		10,234	9,800	10,200	11,000
Expenditures Contractual					
11-01-20-5230	Auditing Fees	10,850	11,100	10,850	11,100
Contractual		10,850	11,100	10,850	11,100
TOTAL AUDIT FUND EXPENDITURES		10,850	11,100	10,850	11,100
Fund Surplus (deficit)		(616)	(1,300)	(650)	(100)

GENERAL LIABILITY FUND

<u>Account #</u>	<u>Account Description</u>	<u>4/30/2020 Actual</u>	<u>4/30/2021 Budget</u>	<u>4/30/2021 Projected</u>	<u>4/30/2022 Budget</u>
Revenues General Revenues					
12-01-00-4003	Misc Income	0	0	2,200	0
12-01-08-4001	Transfers In-Corporate	24,000	24,000	24,000	24,000
12-01-08-4002	Transfers In-Recreation	24,000	24,000	24,000	24,000
12-01-08-4006	Transfers In-White Pines	24,000	24,000	24,000	24,000
General Revenues		72,000	72,000	74,200	72,000
Real Estate Taxes					
12-01-01-40XX	Real Estate Taxes	170,629	173,000	171,500	180,100
Real Estate Taxes		170,629	173,000	171,500	180,100
TOTAL GEN LIAB FUND REVENUE		242,629	245,000	245,700	252,100
Expenditures Contractual					
12-01-20-5245	Unemployment Consultant	1,400	1,850	1,850	1,850
12-01-20-5250	General Liability Insurance	111,274	115,000	106,400	115,000
12-01-20-5255	Workman's Comp Insurance	119,355	120,000	131,500	135,250
Contractual		232,029	236,850	239,750	252,100
TOTAL GEN LIAB FUND EXPENDITURES		232,029	236,850	239,750	252,100
Fund Surplus (deficit)		10,599	8,150	5,950	0

**BENSENVILLE PARK DISTRICT
2021-2022 BUDGET**

IMRF FUND		4/30/2020	4/30/2021	4/30/2021	4/30/2022
<u>Account #</u>	<u>Account Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<i>Revenues</i>	<i>Real Estate Taxes</i>				
13-01-01-40XX	Real Estate Taxes	164,440	171,300	170,700	178,400
Real Estate Taxes		164,440	171,300	170,700	178,400
General Revenues					
13-01-08-4001	Transfers In-Corporate	34,002	28,000	28,000	28,000
13-01-08-4002	Transfers In-Recreation	34,002	28,000	28,000	28,000
13-01-08-4006	Transfers In-White Pines	34,002	28,000	28,000	28,000
General Revenues		102,007	84,000	84,000	84,000
TOTAL IMRF FUND REVENUE		266,448	255,300	254,700	262,400
<i>Expenditures</i>	<i>Employee Related Costs</i>				
13-01-15-500x	Payments to IMRF	237,514	255,000	249,200	255,000
Employee Related Costs		237,514	255,000	249,200	255,000
TOTAL IMRF FUND EXPENDITURES		237,514	255,000	249,200	255,000
Fund Surplus (deficit)		28,934	300	5,500	7,400

SOCIAL SECURITY FUND		4/30/2020	4/30/2021	4/30/2021	4/30/2022
<u>Account #</u>	<u>Account Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<i>Revenues</i>	<i>Real Estate Taxes</i>				
14-01-01-40XX	Real Estate Taxes	160,799	168,000	167,600	175,000
Real Estate Taxes		160,799	168,000	167,600	175,000
General Revenues					
14-01-08-4001	Transfers In-Corporate	32,998	14,400	14,400	14,400
14-01-08-4002	Transfers In-Recreation	32,998	14,400	14,400	14,400
14-01-08-4006	Transfers In-White Pines	32,998	14,400	14,400	14,400
General Revenues		98,993	43,200	43,200	43,200
TOTAL SS FUND REVENUE		259,791	211,200	210,800	218,200
<i>Expenditures</i>	<i>Employee Related Costs</i>				
14-01-15-5001	Payments to Social Security	236,455	200,000	167,000	200,000
Employee Related Costs		236,455	200,000	167,000	200,000
TOTAL SS FUND EXPENDITURES		236,455	200,000	167,000	200,000
Fund Surplus (deficit)		23,336	11,200	43,800	18,200

**BENSENVILLE PARK DISTRICT
2021-2022 BUDGET**

NEDSRA FUND		4/30/2020	4/30/2021	4/30/2021	4/30/2022
<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	310,288	326,400	320,200	341,400
	Real Estate Taxes	310,288	326,400	320,200	341,400
TOTAL NEDSRA FUND REVENUE		310,288	326,400	320,200	341,400
<i>Expenditures</i>	Payments to NEDSRA				
19-01-06-5001	Payments to NEDSRA	195,897	200,000	185,900	190,000
19-01-75-5006	ADA Purchases	34,849	485,400	40,900	490,000
19-01-80-5001	Admin Services to Corp	5,977	13,000	12,000	43,500
19-01-80-5002	Rec Services to Recreation	28,000	28,000	28,000	0
	Payments to NEDSRA	264,723	726,400	266,800	723,500
TOTAL NEDSRA FUND EXPENDITURES		264,723	726,400	266,800	723,500
Fund Surplus (deficit)		45,565	(400,000)	53,400	(382,100)

**Bensenville Park District
Budget for Fiscal Year Ending April 30, 2022
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. \$23,000 from the Recreation Fund for Capital Equipment Fund accumulation.

**BENSENVILLE PARK DISTRICT
2021-2022 BUDGET**

CAPITAL FUND		4/30/2020	4/30/2021	4/30/2021	4/30/2022
Account #	Account Description	Actual	Budget	Projected	Budget
Revenues	Revenues				
17-01-08-4001	Transfers from Corporate	120,000	69,900	200,000	120,000
17-01-08-4002	Transfers from Recreation	0	43,000	100,000	40,000
Revenues		120,000	112,900	300,000	160,000
TOTAL BPD CAPITAL REVENUE		120,000	112,900	300,000	160,000

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)		120,000	112,900	300,000	160,000

WPGC CAPITAL FUND		4/30/2020	4/30/2021	4/30/2021	4/30/2022
Account #	Account Description	Actual	Budget	Projected	Budget
Revenues	Revenues				
18-01-00-4002	Other Proceeds	0	0	0	0
Revenues		0	0	0	0
TOTAL WPGC CAPITAL REVENUE		0	0	0	0

Expenditures	Expenditures				
18-01-75-5001	Tent Project	0	0	0	0
18-01-75-5002	Capital	0	0	0	0
Expenditures		0	0	0	0
TOTAL WPGC CAPITAL EXPENDITURES		0	0	0	0
Fund Surplus (deficit)		0	0	0	0

OMP CAPITAL FUND		4/30/2020	4/30/2021	4/30/2021	4/30/2022
Account #	Account Description	Actual	Budget	Projected	Budget
Revenues	Transfers Out				
22-01-00-4003	Miscellaneous	0	0	0	0
22-01-00-4004	Interest Income	6,084	0	2,000	2,000
Transfers Out		6,084	0	2,000	2,000
TOTAL OMP CAPITAL FUND REVENUE		6,084	0	2,000	2,000

Expenditures	OMP Expenditures				
22-01-75-5006	Capital Purchases	0	0	0	0
OMP Expenditures		0	0	0	0
TOTAL OMP CAPITAL FUND EXPENDITURES		0	0	0	0
Fund Surplus (deficit)		6,084	0	2,000	2,000

**Bensenville Park District
Budget for Fiscal Year Ending April 30, 2022
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 \$1,006,670 in FY 21/22.

**BENSENVILLE PARK DISTRICT
2021-2022 BUDGET**

337M 2019A		4/30/2020	4/30/2021	4/30/2021	4/30/2022
Account #	Account Description	Actual	Budget	Projected	Budget
Revenues	General Revenues				
25-01-00-4001	Bond Proceeds	0	0	0	0
General Revenues		0	0	0	0
TOTAL 300M 2013 REVENUE		0	0	0	0

Expenditures	General Expenditures				
25-01-00-5001	Issuance Costs	0	0	0	0
25-01-75-5006	Capital	124,441	60,000	61,300	0
25-01-77-5004	Purchase Contract Payments	0	0	0	0
General Expenditures		124,441	60,000	61,300	0
TOTAL 300M 2013 EXPENDITURES		124,441	60,000	61,300	0
Fund Surplus (deficit)		(124,441)	(60,000)	(61,300)	0

343M 2019B		4/30/2020	4/30/2021	4/30/2021	4/30/2022
Account #	Account Description	Actual	Budget	Projected	Budget
Revenues	General Revenues				
26-01-00-4001	Bond Proceeds	348,860	0	0	0
General Revenues		348,860	0	0	0
TOTAL 1060M 2006 REVENUE		348,860	0	0	0

Expenditures	General Expenditures				
26-01-00-5001	Issuance Costs	8,950	0	0	
26-01-75-5006	Capital	0	339,910	95,000	245,000
26-01-77-5004	Purchase Contract Payments	0	0	0	
General Expenditures		8,950	339,910	95,000	245,000
TOTAL 1060M 2006 EXPENDITURES		8,950	339,910	95,000	245,000
Fund Surplus (deficit)		339,910	(339,910)	(95,000)	(245,000)

350M 2016		4/30/2020	4/30/2021	4/30/2021	4/30/2022
Account #	Account Description	Actual	Budget	Projected	Budget
Revenues	General Revenues				
28-01-00-4001	Bond Proceeds	0	0	0	382,500
General Revenues		0	0	0	382,500
TOTAL 500M 2009 REVENUE		0	0	0	382,500

Expenditures	General Expenditures				
28-01-00-5001	Issuance Costs	0	0	0	9,000
28-01-77-5004	Purchase Contract Payments	0	0	0	0
28-01-75-5006	Capital	2,965	3,000	3,000	373,500
General Expenditures		2,965	3,000	3,000	382,500
TOTAL 500M 2016 EXPENDITURES		2,965	3,000	3,000	382,500
Fund Surplus (deficit)		(2,965)	(3,000)	(3,000)	0

**BENSENVILLE PARK DISTRICT
2021-2022 BUDGET**

325M 2015		4/30/2020	4/30/2021	4/30/2021	4/30/2022
Account #	Account Description	Actual	Budget	Projected	Budget
Revenues General Revenues					
27-01-00-4001	Bond Proceeds	0	352,600	365,970	0
27-01-00-4002	Other Proceeds	0	0	31,300	0
General Revenues		0	352,600	397,270	0
TOTAL 350M 2015 REVENUE		0	352,600	397,270	0
Expenditures General Expenditures					
27-01-00-5001	Issuance Costs	0	9,000	9,100	0
27-01-75-5006	Capital	0	343,600	0	388,170
27-01-77-5004	Purchase Contract Payments	0	0	0	0
General Expenditures		0	352,600	9,100	388,170
TOTAL 350M 2015 EXPENDITURES		0	352,600	9,100	388,170
Fund Surplus (deficit)		0	0	388,170	(388,170)

424M 2017		4/30/2020	4/30/2021	4/30/2021	4/30/2022
Account #	Account Description	Actual	Budget	Projected	Budget
Revenues General Revenues					
29-01-00-4001	Bond Proceeds	0	0	0	0
29-01-00-400X	Other Revenue	12,817	0	0	0
General Revenues		12,817	0	0	0
TOTAL 300M 2012 REVENUE		12,817	0	0	0
Expenditures General Expenditures					
29-01-00-5001	Issuance Costs	0	0	0	0
29-01-77-5004	Purchase Contract Payments	0	0	0	0
29-01-75-5006	Capital	350,644	55,000	54,900	0
General Expenditures		350,644	55,000	54,900	0
TOTAL 300M 2012 EXPENDITURES		350,644	55,000	54,900	0
Fund Surplus (deficit)		(337,827)	(55,000)	(54,900)	0