

ORDINANCE NO. 19- 071819-1

BUDGET AND APPROPRIATION ORDINANCE
2019-2020

AN ORDINANCE ADOPTING THE COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS FOR THE BLUE ISLAND PARK DISTRICT, COOK COUNTY, ILLINOIS, FOR THE FISCAL YEAR COMMENCING ON THE 1ST DAY OF MAY, 2019 AND ENDING ON THE 30TH DAY OF APRIL, 2019

WHEREAS, the Blue Island Park District, Cook County, Illinois (the ADistrict@) is a duly organized and existing local government created under the provisions of the laws of the State of Illinois and under the provisions of the Illinois Park District Code, as from time to time supplemented and amended; and

WHEREAS, the District has complied with all notice, publication, and public hearing requirements for consideration and adoption of this ordinance as required by law.

NOW THEREFORE, be it ordained by the President and Board of Commissioners of the District as follows:

SECTION 1: That the above recitals are found to be true and correct and are hereby incorporated herein and made a part hereof, as if fully set forth in their entirety.

SECTION 2:

(a) The District has heretofore prepared a combined annual budget and appropriation ordinance in tentative form, which ordinance has been conveniently available for public inspection for at least 30 days prior to final action thereon;

(b) A public hearing will be held on the ordinance at the Memorial Park Field House, Blue Island, Cook County, Illinois, on the 18 day of July 2019, notice of the hearing having been given by publication in the Daily Southstar, being a newspaper published within the District, at least one week prior to the hearing;

(c) All other legal requirements for the adoption of an annual budget and appropriation ordinance of this District for the fiscal year beginning from May 1, 2019, and ending April 30, 2020, have heretofore been performed.

SECTION 3: The following sums, described in Exhibit A and incorporated herein by reference, or so much thereof as may be authorized by law for the following objects and purposes, be and the same are hereby budgeted and appropriated for the fiscal year beginning May 1, 2019, and ending April 30, 2020. Each of said sums of money and the aggregate thereof as set forth are deemed necessary to defray all necessary expenses and liabilities of the District for said period.

All unexpected balances of the appropriations for the fiscal year ended April 30, 2020, and prior years are hereby specifically re-appropriated for the same general purpose for which they were originally made and may be expended in making up any insufficiency of any other items provided in this Budget and Appropriation Ordinance.

SECTION 4: The following determinations have been made and are hereby made a part of the aforesaid Budget:

(a) An estimate of the cash on hand at the beginning of the fiscal year is expected to be \$ 1,268,204.10 ;

(b) An estimate of the revenue expected to be received during the fiscal year from all sources is \$ 2,339,134 ;

(c) An estimate of the expenditures contemplated for the fiscal year is \$ 2,333,500 ;

(d) An estimate of cash expected to be on hand at the end of the fiscal year is \$ 1,273,898.10 ;

(e) An estimate of the taxes to be received during the fiscal year is \$ 1,495,974 .

SECTION 5: The receipts and revenues of the District derived from sources other than taxation and not specifically appropriated, and all unexpected balances from the preceding fiscal year not required for the purposes for which they were appropriated and levied, shall constitute the General Fund and shall be placed to the credit of such Fund.

SECTION 6: All ordinances and/or parts of ordinances in conflict herewith are hereby repealed to the extent of the conflict. If any provision of this ordinance be declared invalid, such invalidity shall not affect any other provisions of this ordinance.

SECTION 7: That all unexpected balances of any item or items of any general appropriation in this ordinance may be expended in making up any insufficiency in any other items in the same general appropriation and for the same general purpose of any like appropriation made by this ordinance.

SECTION 7: This ordinance shall be in full force and effect immediately after its passage and publication as required by law.

PASSED by the Board of Commissioners of the Blue Island Park District

this 18 day of July 2019, pursuant to a roll call vote, as follows:


AYES: 4

NAYES: 0

ABSENT: 0

ABSTAIN: 0

ADOPTED AND APPROVED this 18 day of July, 2019.



President, Blue Island Park District

ATTEST:



Treasurer, Blue Island Park District

SEAL

BLUE ISLAND PARK DISTRICT
CERTIFICATE OF ESTIMATE OF
REVENUE FOR FISCAL YEAR
2019-2020

I hereby certify that I am the duly qualified Treasurer of the Blue Island Park District and the chief fiscal officer of said District. As such officer, I do further certify that the revenues, by source, anticipated to be received by said District for the fiscal year beginning May 1, 2019, and ending on April 30, 2020, are estimated to be as follows:

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IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Blue Island Park District this 18 day of July 2019.

William A. Ochoa
Treasurer and Chief Fiscal Officer, Blue Island Park District

SEAL

CERTIFICATION OF ORDINANCE

I HEREBY CERTIFY that I am the duly qualified Clerk of the Blue Island Park District, County of Cook, State of Illinois, and that as such Clerk I have charge of and custody of the books and records of said District.

I DO FURTHER CERTIFY that the foregoing is a full, true and correct copy of Ordinance No. 19-071819-1 entitled "AN ORDINANCE ADOPTING THE COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS FOR THE BLUE ISLAND PARK DISTRICT, COOK COUNTY, ILLINOIS, FOR THE FISCAL YEAR COMMENCING ON THE 1ST DAY OF MAY, 2019 AND ENDING ON THE 30TH DAY OF APRIL 2020", and which was adopted and approved by the President and Board of Commissioners of the District, County of Cook and State of Illinois, on the 18 day of July 2019.

IN WITNESS WHEREOF, I have hereunto affixed my hand and the Corporate Seal of the Blue Island Park District, County of Cook and State of Illinois, this 18 day of July 2019.



Clerk, Blue Island Park District

(SEAL)

EXHIBIT A
BUDGET SUMMARY

BIPD
CONSOLIDATED BUDGET
2013/2014

DRAFT

| FUND | ACCOUNT | PER | BUDGET | DIFF |
|--------------------------------|---------------------------|--------------------|------------------|---------------------|
| | | AUDIT 4/30/2018 | 2019/20 | |
| TOTAL FUND REVENUES | | | | |
| 10 | GENERAL FUND | 464,270 | 468,600 | \$4,330.00 |
| 15 | FICA/MEDICARE FUND | 44,889 | 46,830 | \$1,941.00 |
| 16 | IMRF FUND | 36,631 | 36,544 | (\$87.00) |
| 17 | LIABILITY FUND | 98,947 | 99,860 | \$913.00 |
| 18 | AUDIT FUND | 0 | 0 | \$0.00 |
| 20 | RECREATION FUND | 638,069 | 669,800 | \$31,731.00 |
| 22 | BBQ | 31,287 | 47,000 | \$15,713.00 |
| 23 | RECREATION PROGRAMS FUND | 131,263 | 137,000 | \$5,737.00 |
| 24 | CONCESSION FUND | 25,558 | 27,500 | \$1,942.00 |
| 25 | SWIMMING POOL FUND | 83,819 | 88,000 | \$4,181.00 |
| 30 | SPECIAL RECREATION FUND | 60,994 | 62,000 | \$1,006.00 |
| 50 | DEBT SERVICE FUND | 55,686 | 56,000 | \$314.00 |
| 60 | CAPITAL PROJECTS FUND | 0 | 600,000 | \$600,000.00 |
| | TOTAL REVENUES | 1,671,413 | 2,339,134 | \$667,721.00 |
| TOTAL FUND EXPENDITURES | | | | |
| 10 | GENERAL FUND | 322,923 | 361,900 | \$38,977.00 |
| 15 | FICA/MEDICARE FUND | 53,900 | 57,500 | \$3,600.00 |
| 16 | IMRF FUND | 36,157 | 34,000 | (\$2,157.00) |
| 17 | LIABILITY FUND | 109,811 | 112,000 | \$2,189.00 |
| 18 | AUDIT FUND | 8,750 | 8,800 | \$50.00 |
| 20 | RECREATION FUND | 716,357 | 787,000 | \$70,643.00 |
| 22 | BBQ | 40,967 | 44,900 | \$3,933.00 |
| 23 | RECREATION PROGRAMS FUND | 70,221 | 58,400 | (\$11,821.00) |
| 24 | CONCESSION FUND | 25,432 | 26,900 | \$1,468.00 |
| 25 | SWIMMING POOL FUND | 129,277 | 133,000 | \$3,723.00 |
| 30 | SPECIAL RECREATION FUND | 49,908 | 50,500 | \$592.00 |
| 50 | DEBT SERVICE FUND | 59,323 | 58,600 | (\$723.00) |
| 60 | CAPITAL PROJECTS FUND | 27,737 | 600,000 | \$572,263.00 |
| | TOTAL EXPENDITURES | 1,650,763 | 2,333,500 | \$682,737.00 |

| | | |
|-----|-------|--|
| NET | 5,634 | |
|-----|-------|--|

EXHIBIT B
BUDGET DETAIL

BIPD
GENERAL FUND
2013/14 BUDGET

DRAFT

| FUND | ACCOUNT | PER AUDIT 4/30/2018 | PER AUDIT 4/30/2017 | APPROVED BUDGET 2018/19 | PROPOSED BUDGET 2019/20 |
|-----------|-------------------------|---------------------------|---------------------------|-------------------------------|-------------------------------|
| 10 | GENERAL FUND | | | | |
| 10 | PROPERTY TAXES - CURREN | 408,222 | 349,329 | 352,000 | 411,000 |
| 10 | REPLACEMENT TAX | 49,437 | 60,653 | 61,000 | 50,000 |
| 10 | CASH OVER/SHORT | | | | |
| 10 | INTEREST EARNED | 849 | 536 | 700 | 1,000 |
| 11 | MISC RECEIPTS | 762 | 2,564 | 600 | 600 |
| 11 | SCRAP/REBATE | | 2,000 | | |
| 10 | DONATIONS | 5000 | 218 | | |
| | TOTAL REVENUE | 464,270 | 415,300 | 414,300 | 468,600 |
| 10 | WAGES | 116,332 | 137,416 | 141,000 | 128,000 |
| 10 | BANK CHARGES | 3,742 | | | 4,000 |
| 10 | ACCTG | 6,265 | 10,969 | 11,000 | 10,000 |
| 10 | ADMIN MEETING EXPENSE | 2,954 | 518 | 700 | 3,300 |
| 10 | COMPUTER SERVICES | 16,388 | 18,417 | 19,000 | 17,500 |
| 10 | CONVENTION EXPENSE | 3,098 | 4,388 | 4,800 | 3,500 |
| 10 | CREDIT CARD EXPENSE | 4,004 | | 4,000 | 4,800 |
| 10 | DUES & SUBSCRIPTIONS | 1,432 | 5,794 | 650 | 1,600 |
| 10 | HEALTH & LIFE CONTRIB | 33,337 | 2,713 | 46,000 | 36,000 |
| 10 | MISC/OTHER EXPENSE | 562 | 692 | 1,000 | 1,000 |
| 10 | | | | | |
| 10 | PAYROLL PROCESSING FEES | 3,020 | | 2,950 | 3,300 |
| 10 | PROFESSIONAL SERVICES | | 2,885 | | |
| 10 | OFFICE SUPPLIES | | 4,434 | 1,000 | |
| 10 | TELEPHONE | 22,745 | 14,656 | 15,000 | 24,000 |
| 11 | TRAINING-MAINT/OFFICE | | 929 | | |
| 11 | ELECTRICITY | 22,535 | 27,871 | 29,000 | 24,000 |
| 11 | EMPLOYEE UNIFORMS | 168 | 1,436 | 1,800 | 400 |
| 11 | GASOLINE | 9,371 | 6,519 | 7,500 | 10,500 |
| 11 | JANITORIAL SUPPLIES | 5,681 | 7,289 | 5,000 | 8,000 |
| 11 | LOCKSMITH | | 1,692 | 2,000 | 1,000 |
| 11 | MAINTENANCE - BUILDING | 4,145 | 5,397 | 7,000 | 5,100 |
| 11 | MAINT. SUPPLIES | 12,048 | 8,357 | 17,200 | 14,000 |
| 11 | NATURAL GAS | 19,092 | 15,626 | 16,000 | 20,000 |
| 11 | TURF/LANDSCAPE SUPPLIES | 67 | 288 | 1,000 | |
| 11 | SCAVENGER SERVICE | 5,944 | 3,939 | 4,500 | 6,500 |
| 11 | SERVICE CONTRACTS | 6,054 | 8,279 | 9,000 | 6,500 |
| 11 | MISC/OTHER | (1,334) | 1,495 | | 1,200 |
| 11 | PROFESSIONAL SERVICES | 1,458 | 217 | 500 | 1,700 |
| 11 | WATER | 23,815 | 18,824 | 20,000 | 26,000 |
| | TOTAL EXPENSES | 322,923 | 311,040 | 367,600 | 361,900 |
| | | 141,347 | 104,260 | 46,700 | 106,700 |

X

X

BIPD
FICA/MEDICARE
2013/14 BUDGET

| FUND | ACCOUNT | PER AUDIT 4/30/2018 | PER AUDIT 4/30/2017 | APPROVED BUDGET 2018/19 | BUDGET 2019/20 |
|-----------|----------------------------|---------------------------|---------------------------|-------------------------------|------------------------|
| 15 | FICA/MEDICARE I | | | | |
| 15 | PROPERTY TAXES - CURRENT Y | 44,889 | 46,424 | 56,000 | 46,830 |
| 15 | | | | | |
| | | <u>44,889</u> | <u>46,424</u> | <u>56,000</u> | <u>46,830</u> |
| 15 | FICA CONTRIBUTION | 43,684 | 44,422 | 53,000 | 46,500 |
| 15 | MEDICARE CONTRIBUTION | 10,216 | 8,847 | 12,000 | 11,000 |
| | | <u>53,900</u> | <u>53,269</u> | <u>65,000</u> | <u>57,500</u> |
| | | <u>(9,011)</u> | <u>(6,845)</u> | <u>(9,000)</u> | <u>(10,670)</u> |

X

X

BIPD
 IMRF FUND
 2013/14 BUDGET

| FUND | ACCOUNT | PER AUDIT 4/30/2018 | PER AUDIT 4/30/2017 | APPROVED BUDGET 2018/19 | BUDGET 2019/20 |
|------|----------------------|---------------------------|---------------------------|-------------------------------|-------------------|
| 16 | IMRF FUND | | | | |
| 16 | PROPERTY TAXES - CUR | 36,631 | 39,577 | 46,000 | 36,544 |
| 16 | REPLACEMENT TAX | 36,631 | 39,577 | 46,000 | 36,544 |
| 16 | IMRF CONTRIBUTION | 36,157 | 43,161 | 46,000 | 34,000 |
| | | 474 | (3,584) | 0 | 2,544 |

B/PD
LIABILITY FUND
2013/14 BUDGET

| FUND | ACCOUNT | PER | PER | APPROVED | | BUDGET |
|------|------------------------|--------------------|--------------------|-------------------|--------------------|-----------------|
| | | AUDIT 4/30/2018 | AUDIT 4/30/2017 | BUDGET 2018/19 | BUDGET VARIANCE | 2019/20 |
| 17 | LIABILITY FUND | | | | | |
| 17 | PROPERTY TAXES - CURF | 98,947 | 100,197 | 112,000 | (112,000) | 99,700 |
| 17 | REPLACEMENT TAX | | | | 0 | 160 |
| 17 | | <u>98,947</u> | <u>100,197</u> | <u>112,000</u> | <u>(9,099)</u> | <u>99,860</u> |
| 17 | SUTA/UNEMPLOYMENT IN | 7,651 | 4,073 | 4,300 | 4,300 | |
| 17 | WORKMAN'S COMP INSUR | 21,950 | 23,936 | 26,000 | 26,000 | |
| 17 | LIABILITY INSURANCE PR | 80,210 | 76,303 | 80,000 | 80,000 | |
| 17 | BACKGROUND CHECKS | | 740 | 1,000 | 1,000 | |
| 17 | | | | 0 | 0 | |
| 17 | | <u>109,811</u> | <u>105,052</u> | <u>111,300</u> | <u>111,300</u> | <u>112,000</u> |
| | | <u>(10,864)</u> | <u>(4,855)</u> | <u>700</u> | <u>(120,399)</u> | <u>(12,140)</u> |

X

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BIPD
 AUDIT FUND
 2013/14 BUDGET

| FUND | ACCOUNT | PER | PER | APPROVED | | BUDGET |
|------|------------------|----------------|----------------|----------------|--------------|----------------|
| | | AUDIT | AUDIT | BUDGET | BUDGET | 2019/20 |
| 18 | AUDIT FUND | 4/30/2018 | 4/30/2017 | 2018/19 | VARIANCE | |
| 18 | PROPERTY TAXES - | | | 0 | 1,681 | 0 |
| 18 | REPLACEMENT TAX | | | | (20) | 0 |
| | | <u>0</u> | <u>0</u> | <u>0</u> | <u>1,661</u> | <u>0</u> |
| 18 | AUDIT SERVICES | 8,750 | 8,750 | 8,800 | 0 | 8,800 |
| | | <u>8,750</u> | <u>8,750</u> | <u>8,800</u> | <u>0</u> | <u>8,800</u> |
| | | <u>(8,750)</u> | <u>(8,750)</u> | <u>(8,800)</u> | <u>1,661</u> | <u>(8,800)</u> |
| | | X | X | | | |

BIPD
RECREATIONS FUND
2013/14 BUDGET

| FUND | ACCOUNT | PER | PER | APPROVED | | BUDGET |
|------|------------------------------|--------------------|--------------------|-------------------|--------------------|-----------|
| | | AUDIT 4/30/2016 | AUDIT 4/30/2017 | BUDGET 2018/19 | BUDGET VARIANCE | |
| 20 | RECREATION FU | | | | | |
| 20 | PROPERTY TAXES - CURRENT YEA | 563,623 | 598,790 | 602,000 | (602,000) | 580,000 |
| 20 | | | | | 0 | |
| 20 | SECURITY INCOME | 1,750 | | | 0 | 2,000 |
| 20 | BROCHURE ADS | | | | 0 | |
| 20 | SANTA HOUSE | 237 | | | 0 | 500 |
| 20 | BRICK SALES | 165 | 250 | | 0 | 500 |
| 20 | BARK PARK INCOME | 3,930 | 3,073 | 3,800 | (3,800) | 4,800 |
| 20 | FACILITY RENTALS | 67,720 | 61,284 | 66,000 | (66,000) | 81,000 |
| 21 | OTHER | 644 | (354) | | 0 | 1,000 |
| | | 638,069 | 663,043 | 671,800 | (671,800) | 669,800 |
| 20 | WAGES | 507,423 | 476,467 | 490,000 | 490,000 | 560,000 |
| 20 | LEGAL SERVICES | 29,651 | 37,479 | 40,000 | 40,000 | 31,000 |
| 20 | PROGRAM EQUIP | 1,728 | | | 0 | 1,900 |
| 20 | SECURITY UNIFORMS | 2,100 | 975 | 1,800 | 1,800 | 1,500 |
| 20 | SECURITY (CONTRACTS) | | | | | |
| 20 | SECURITY EQUIPMENT | 3,915 | 2,221 | 3,000 | 3,000 | 4,500 |
| 20 | EDUCATION/TRAINING | 252 | 195 | 500 | 500 | 500 |
| 20 | BACKGROUND CHECKS | 574 | | | 0 | 700 |
| 20 | PROFESSIONAL SERVICES | 25,810 | 14,628 | 17,000 | 17,000 | 26,000 |
| 20 | SERVICE CONTRACTS | 805 | 7,352 | 8,500 | 8,500 | 1,000 |
| 20 | POSTAGE | 836 | 872 | 1,000 | 1,000 | 1,000 |
| 20 | TELEPHONE - WIRELESS | | 532 | 700 | 700 | |
| 20 | MEMBERSHIP FEES | 537 | 3,914 | 4,400 | 4,400 | |
| 20 | PRINTING | 447 | 7,402 | 9,100 | 9,100 | 1,000 |
| 20 | BROCHURE DELIVERY | 1,429 | 2,843 | 3,000 | 3,000 | 1,600 |
| 20 | DUES & SUBSCRIPTIONS | 7,899 | 3,026 | 3,500 | 3,500 | 8,500 |
| 20 | ADVERTISING | 12,937 | 10,206 | 13,000 | 13,000 | 24,500 |
| 20 | OFFICE SUPPLIES | 4,613 | 5,852 | 6,500 | 6,500 | 5,600 |
| 20 | COMPUTER EQUIPMENT | 207 | 478 | 2,000 | 2,000 | 1,000 |
| 20 | WEBSITE | 642 | | | 0 | 1,000 |
| 20 | FURNITURE | 1,537 | | | 0 | 1,800 |
| 20 | MISCELLANEOUS | | | 6,000 | 6,000 | 1,000 |
| 20 | COMPUTER SUPPLIES | 1,680 | 1,126 | 1,500 | 1,500 | 2,000 |
| 20 | KABOOM EXPENSES | 24,185 | | | 0 | |
| 20 | ADMIN MEETING EXPENSE | 770 | 318 | | 0 | 3,000 |
| 20 | PROGRAM SUPPLIES | | 2,156 | 2,200 | 2,200 | |
| 20 | AWARDS & RECOGNITION | 212 | 1,102 | 1,500 | 1,500 | 500 |
| 20 | MAINTENANCE SUPPLIES | 1,624 | | | 0 | 1,900 |
| 20 | OTHER | 14,533 | 11,253 | 3,300 | 3,300 | 15,000 |
| | | 646,346 | 590,397 | | | ***** |
| 21 | SANTA HOUSE | 638 | | 400 | 400 | 800 |
| 21 | MAINTENANCE - EQUIPMENT | 6,086 | 2,510 | 5,000 | 5,000 | 8,000 |
| 21 | MAINTENANCE - PLAYGROUNDS | 199 | 1,648 | 5,000 | 5,000 | 2,200 |
| 21 | MAINTENANCE - VEHICLES | 11,969 | 9,664 | 10,000 | 10,000 | 12,000 |
| 21 | MAINTENANCE - TOLLS MAINT | | | | 0 | |
| 21 | MAINTENANCE - GOLF CART | 424 | 1,583 | 2,000 | 2,000 | 500 |
| 21 | SIGN/NAMEPLATES/FLAGS | 8,014 | 1,535 | 2,000 | 2,000 | 6,000 |
| 21 | MAINTENANCE - GROUNDS | 15,430 | 39,825 | 35,000 | 35,000 | 30,000 |
| 21 | MAINTENANCE - VANDALISM | | | | 0 | |
| 21 | TURF/LANDSCAPING SUPPLIES | 16,701 | 8,801 | 11,000 | 11,000 | 18,500 |
| 21 | TOOLS | 5,327 | 1,474 | 2,500 | 2,500 | 4,500 |
| 21 | EQUIPMENT RENTAL | 4,112 | 166 | 1,000 | 1,000 | 6,000 |
| 21 | SAFETY COMPLIANCE | 1,084 | 1,012 | 2,000 | 2,000 | 1,500 |
| 21 | MISCELLANEOUS | 27 | | | (68,218) | 500 |
| | | 716,357 | 658,615 | 694,400 | 626,182 | 787,000 |
| | | (78,288) | 4,428 | (22,600) | (45,618) | (117,200) |

BIPD
 CONCESSIONS
 2013/14 BUDGET

| FUND | ACCOUNT | PER AUDIT 4/30/2018 | PER AUDIT 4/30/2017 | APPROVED BUDGET 2018/19 | BUDGET 2018/19 |
|-----------|-------------------------|---------------------------|---------------------------|-------------------------------|-------------------|
| 24 | CONCESSION STAND | | | | |
| 24 | CONCESSION SALES | 29,398 | 37,525 | 40,000 | 31,000 |
| 24 | POP MACHINE SALES | | | | |
| 24 | SALES TAX | (3,840) | (2,170) | (4,000) | (3,500) |
| | | <u>25,558</u> | <u>35,355</u> | <u>36,000</u> | <u>27,500</u> |
| 24 | CONCESSION WAGES | 8,600 | 10,319 | 12,500 | 9,500 |
| 24 | | | | | |
| 24 | FOOD & DRINKS | 15,406 | 17,410 | 13,000 | 16,400 |
| 24 | | | | | |
| 24 | APPLIANCES | 1,426 | | | |
| 24 | | | | | |
| 24 | REPAIRS | | | | 1,000 |
| 24 | | | | | |
| | | <u>25,432</u> | <u>27,729</u> | <u>25,500</u> | <u>26,900</u> |
| | | <u>126</u> | <u>7,626</u> | <u>10,500</u> | <u>600</u> |

X

X

BIPD
 BLUE ISLAND FEST
 2013/14 BUDGET

| FUND | ACCOUNT | PER AUDIT 4/30/2018 | PER AUDIT 4/30/2017 | APPROVED BUDGET 2018/19 | BUDGET 2018/19 |
|-----------|----------------------|---------------------------|---------------------------|-------------------------------|-------------------|
| <u>22</u> | <u>BBQ FEST</u> | | | | |
| 20 | SPONSORSHIPS | 275 | 100 | 1,500 | 6,000 |
| 20 | MERCHANDISE | 15 | 200 | 500 | |
| 20 | FOOD TICKETS | 29,637 | 25,637 | 29,200 | 39,000 |
| 20 | BEER TICKETS | | | | |
| 20 | COMPETITORS REG FEES | 1,360 | 1,495 | 2,000 | 2,000 |
| | | | | 0 | 0 |
| | | | | 0 | 0 |
| | | | | 0 | 0 |
| | | <u>31,287</u> | <u>27,432</u> | 0 | 33,200 |
| | | | | | 47,000 |
| 24 | MISC EXPENSES | 630 | | 2,000 | 1,200 |
| 20 | FOOD VENDORS | 12,015 | 7,132 | 8,000 | 15,000 |
| 20 | BEER & WINE | 4,598 | 3,147 | 4,500 | 7,500 |
| 20 | SUPPLIES | 5,011 | 1,243 | 1,800 | 6,200 |
| 20 | ADVERTISING | 3,506 | 4,230 | 5,500 | 4,000 |
| 20 | EQUIP RENTAL | 7,650 | 3,050 | 3,800 | 8,500 |
| 20 | ENTERTAINMENT | 5,924 | 3,875 | 5,000 | 2,500 |
| 20 | UNIFORMS | 1,633 | | 0 | 0 |
| | | <u>40,967</u> | <u>22,677</u> | 0 | 30,600 |
| | | <u>(9,680)</u> | <u>4,755</u> | <u>2,600</u> | <u>2,100</u> |

X

X

BIPD
RECREATION PROGRAMS
2013/2014 BUDGET

| FUND | ACCOUNT | PER AUDIT 4/30/2018 | PER AUDIT 4/30/2018 | APPROVED BUDGET 2018/19 | BUDGET 2018/19 |
|-----------|--------------------------|---------------------------|---------------------------|-------------------------------|-------------------|
| <u>23</u> | <u>RECREATIONAL PROI</u> | | | | |
| 23 | REGISTRATION FEES | 129,763 | 103,401 | 159,000 | 137,000 |
| 23 | REGISTRATION REFUNDS | | | | |
| 23 | DAILY ADMISSIONS | | | | |
| 23 | DONATIONS | 1,500 | | 1,500 | |
| 23 | PROGRAM SPONSORSHIPS | | | | |
| | | <u>131,263</u> | <u>103,401</u> | <u>160,500</u> | <u>137,000</u> |
| 23 | | | | | |
| 23 | PROGRAM INSTRUCT | 7,962 | 6,927 | 8,500 | 8,400 |
| 23 | OFFICIALS/REFEREE | 9,550 | 1,633 | 3,000 | 10,000 |
| 23 | ADVERTISING PROGF | 14,736 | 5,682 | 6,500 | 0 |
| 23 | PROGRAM SUPPLIES | 37,973 | 44,527 | 25,000 | 40,000 |
| 23 | PROGRAM EXPENSES | | | 25,000 | |
| | | <u>70,221</u> | <u>58,769</u> | <u>68,000</u> | <u>58,400</u> |
| | | <u>61,042</u> | <u>44,632</u> | <u>92,500</u> | <u>78,600</u> |

X

X

BIPD
SWIMMING POOL
2013/14 BUDGET

| FUND | ACCOUNT | PER AUDIT 4/30/2018 | PER AUDIT 4/30/2017 | APPROVED BUDGET 2018/19 | BUDGET 2019/20 |
|------|---------------------------|---------------------------|---------------------------|-------------------------------|-------------------|
| 25 | SWIMMING POOL FUND | | | | |
| 25 | ADMISSIONS | | 8,402 | 8,750 | |
| 25 | POOL PASS | 9,104 | 6,805 | 7,000 | 10,000 |
| 25 | SWIMMING LESSONS | 25,317 | 10,790 | 11,000 | 25,000 |
| 25 | SWIM LESSON REFUND | | | | |
| 25 | DAILY ADMISSIONS | 47,907 | 49,642 | 50,000 | 50,000 |
| 25 | LIFE GUARD TRAINING | 85 | 498 | 500 | |
| 25 | MERCHANDISE SALES | 10 | 42 | 500 | |
| 25 | MISC | 1,396 | 1,064 | 200 | 3,000 |
| | | <u>83,819</u> | <u>77,243</u> | <u>77,950</u> | <u>88,000</u> |
| 25 | WAGES | 93,931 | 67,470 | 70,000 | 97,000 |
| 25 | PROFESSIONAL SERVICES | | | | |
| 25 | POOL MAINTENANCE | 7,935 | 10,740 | 14,000 | 9,000 |
| 25 | EMPLOYEE UNIFORMS | 2,090 | 1,158 | 1,300 | |
| 25 | EDUCATION / TRAINING | | 76 | | |
| 25 | PAINTING | | | | |
| 25 | POOL CHEMICALS | | | | |
| 25 | ELECTRICITY | | 1,718 | 2,000 | |
| 25 | POOL SUPPLIES | 22,749 | 13,676 | 19,000 | 23,500 |
| 25 | SAFETY/COMPLIANCE | 1,923 | 4,212 | 6,000 | 2,500 |
| 25 | ACCESSORIES | 649 | 580 | 1,000 | 1,000 |
| | | <u>129,277</u> | <u>99,630</u> | <u>113,300</u> | <u>133,000</u> |
| | | <u>(45,458)</u> | <u>(22,387)</u> | <u>(35,350)</u> | <u>(45,000)</u> |

X

X

BIPD
SPECIAL RECREATION
2013/14 BUDGET

| FUND | ACCOUNT | PER AUDIT 4/30/2018 | PER AUDIT 4/30/2017 | APPROVED BUDGET 2018/19 | BUDGET 2019/20 |
|-----------|-------------------------------------|---------------------------|---------------------------|-------------------------------|-------------------|
| <u>30</u> | <u>SPECIAL RECREATIO</u> | | | | |
| 30 | PROPERTY TAXES - C | 60,994 | 68,314 | 68,000 | 61,000 |
| | | <u>60,994</u> | <u>68,314</u> | <u>68,000</u> | <u>62,000</u> |
| 30 | LABOR | 6,807 | 11,279 | 12,000 | 0 |
| 30 | PROFESSIONAL SER | 43,101 | 38,474 | 40,000 | 48,000 |
| 30 | HANDICAPPED EQUIPMENT | | | | 2,000 |
| 30 | PROGRAM SUPPLIES | | | | 500 |
| 30 | RECREATIONAL PROGRAMS AND INCLUSION | | | <u>6,000</u> | |
| | | 49,908 | 49,753 | 58,000 | 50,500 |
| | | <u>11,086</u> | <u>18,561</u> | <u>10,000</u> | <u>11,500</u> |
| | | X | X | | |

BIPD
DEBT SERVICE FUND
2013/14 BUDGET

| FUND | ACCOUNT | PER AUDIT 4/30/2018 | PER AUDIT 4/30/2017 | APPROVED BUDGET 2017/18 | BUDGET 2017/18 |
|-----------|---------------------|---------------------------|---------------------------|-------------------------------|-------------------|
| <u>50</u> | <u>DEBT SERVICE</u> | | | | |
| 50 | PROPERTY TAXES - C | 55,686 | 55,894 | 63,000 | 56,000 |
| | ISSUE DEBT | <u>55,686</u> | <u>55,894</u> | <u>63,000</u> | <u>56,000</u> |
| 50 | BOND PRINCIPAL PAI | 47,426 | 45,315 | 49,795 | 52,500 |
| 50 | BOND INTEREST EXP | <u>11,898</u> | <u>12,249</u> | <u>8,648</u> | <u>6,100</u> |
| | | 59,323 | 57,564 | 58,443 | 58,600 |
| | | <u>(3,637)</u> | <u>(1,670)</u> | <u>4,557</u> | <u>(2,600)</u> |
| | X | | X | | |

| FUND | ACCOUNT | PER AUDIT 4/30/2018 | PER AUDIT 4/30/2017 | APPROVED BUDGET 2018/19 | BUDGET 2019/20 |
|-----------|-------------------------|---------------------------|---------------------------|-------------------------------|-------------------|
| 60 | CAPITAL PROJECTS | | | | |
| 60 | BOND PROCEEDS | 0 | 0 | 0 | 0 |
| 60 | INTEREST EARNED | | | 0 | 0 |
| 60 | GRANT PROCEEDS | | | 0 | 600,000 |
| | | 0 | 0 | 0 | 600,000 |
| 60 | BLDG ACQUISITION | 15,787 | | 0 | 25,000 |
| | PARK CAPITAL IMPRO | 11,950 | 29,159 | 83,000 | 100,000 |
| | CAPITAL IMPROVEMENTS | | 7678 | | 475,000 |
| | BLDG REPAIRS | | 1291 | | |
| | CAPITAL EXPENDITURES | | 3220 | | |
| | | 27,737 | 41,348 | 83,000 | 600,000 |
| | | (27,737) | (41,348) | (83,000) | 0 |
| | | 0 | 0 | 0 | 600,000 |
| | | X | | | |
| | | | X | | |

BIPD
CONSOLIDATED BUDGET
2013/2014

DRAFT

| FUND | ACCOUNT | PER | BUDGET | DIFF |
|--------------------------------|---------------------------|--------------------|------------------|---------------------|
| | | AUDIT 4/30/2018 | 2019/20 | |
| TOTAL FUND REVENUES | | | | |
| 10 | GENERAL FUND | 464,270 | 468,600 | \$4,330.00 |
| 15 | FICA/MEDICARE FUND | 44,889 | 46,830 | \$1,941.00 |
| 16 | IMRF FUND | 36,631 | 36,544 | (\$87.00) |
| 17 | LIABILITY FUND | 98,947 | 99,860 | \$913.00 |
| 18 | AUDIT FUND | 0 | 0 | \$0.00 |
| 20 | RECREATION FUND | 638,069 | 669,800 | \$31,731.00 |
| 22 | BBQ | 31,287 | 47,000 | \$15,713.00 |
| 23 | RECREATION PROGRAMS FUND | 131,263 | 137,000 | \$5,737.00 |
| 24 | CONCESSION FUND | 25,558 | 27,500 | \$1,942.00 |
| 25 | SWIMMING POOL FUND | 83,819 | 88,000 | \$4,181.00 |
| 30 | SPECIAL RECREATION FUND | 60,994 | 62,000 | \$1,006.00 |
| 50 | DEBT SERVICE FUND | 55,686 | 56,000 | \$314.00 |
| 60 | CAPITAL PROJECTS FUND | 0 | 600,000 | \$600,000.00 |
| | TOTAL REVENUES | 1,671,413 | 2,339,134 | \$667,721.00 |
| TOTAL FUND EXPENDITURES | | | | |
| 10 | GENERAL FUND | 322,923 | 361,900 | \$38,977.00 |
| 15 | FICA/MEDICARE FUND | 53,900 | 57,500 | \$3,600.00 |
| 16 | IMRF FUND | 36,157 | 34,000 | (\$2,157.00) |
| 17 | LIABILITY FUND | 109,811 | 112,000 | \$2,189.00 |
| 18 | AUDIT FUND | 8,750 | 8,800 | \$50.00 |
| 20 | RECREATION FUND | 716,357 | 787,000 | \$70,643.00 |
| 22 | BBQ | 40,967 | 44,900 | \$3,933.00 |
| 23 | RECREATION PROGRAMS FUND | 70,221 | 58,400 | (\$11,821.00) |
| 24 | CONCESSION FUND | 25,432 | 26,900 | \$1,468.00 |
| 25 | SWIMMING POOL FUND | 129,277 | 133,000 | \$3,723.00 |
| 30 | SPECIAL RECREATION FUND | 49,908 | 50,500 | \$592.00 |
| 50 | DEBT SERVICE FUND | 59,323 | 58,600 | (\$723.00) |
| 60 | CAPITAL PROJECTS FUND | 27,737 | 600,000 | \$572,263.00 |
| | TOTAL EXPENDITURES | 1,650,763 | 2,333,500 | \$682,737.00 |

| | |
|-----|-------|
| NET | 5,634 |
|-----|-------|

BIPD
2017/2018 LEVY

| | LEVY | BUDGETE REVENUE |
|----------------------|----------------|--------------------|
| GENERAL & MAINTENACE | 443560 | 395350.5 |
| REC | 650000 | 579352.9 |
| IMRF | 41000 | 36543.8 |
| FICA | 52540 | 46829.54 |
| PUBLIC LIAB | 111900 | 99737.84 |
| AUDIT | 0 | 0 |
| SWRA | 75000 | 66848.42 |
| DEBT SERVICE | 0 | 0 |
| CAPITAL IMPROV | 0 | 0 |
| | <u>1374000</u> | <u>1224663</u> |
| EXPECTED R/E TAXES | 1224663 | |

| ACTUAL 2018/2019 | ASSUME 5% INCREASE | PROJECTED 2019/2020 | BUDGET 2019/2020 | SAY |
|---------------------|-----------------------|------------------------|---------------------|---------|
| | | | 124144.0516 | 125000 |
| | | | 541498.0153 | 545000 |
| | | | 9177.516454 | 9500 |
| | | | 100238.7556 | 101000 |
| | | | 7264.110989 | 7500 |
| 745,069 | 1 | 782322 | <u>782,322</u> | 788,000 |

PAYROLL

AUDIT
4/30/2018 %

| | | |
|-------------|---------|---------|
| GENL | 116,332 | 0.15869 |
| REC | 507,423 | 0.69217 |
| CONCESSIONS | 8,600 | 0.01173 |
| POOL | 93,931 | 0.12813 |
| SWRA | 6,807 | 0.00929 |
| | <hr/> | |
| | 733,093 | 1 |