

FISCAL YEAR 2020 BUDGET

Prepared by:
Business Office

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CHICAGO HEIGHTS PARK DISTRICT

FISCAL YEAR 2020 BUDGET

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CHICAGO HEIGHTS PARK DISTRICT

FISCAL YEAR 2020 BUDGET

Introduction

Transmittal Letter

Principal Officials



ANNUAL BUDGET
CHICAGO HEIGHTS PARK DISTRICT

FOR THE FISCAL YEAR
MAY 1, 2019 – APRIL 30, 2020

PRINCIPAL OFFICIALS

BOARD OF COMMISSIONERS

	<u><i>POSITION</i></u>
Jessica Mangiaracina	President, Commissioner, Ward 5
Curtis Straczek	Vice President, Commissioner, Ward 6
Rodolfo Zuniga	Secretary, Commissioner, Ward 7
Sarah M. DeLuca	Treasurer, Commissioner, Ward 4
Jimmy L. Kyles	Commissioner, Ward 1
Ricardo Leon	Commissioner, Ward 2
Kelly Nichols-Brown	Commissioner, Ward 3

OFFICERS OF THE DISTRICT

Francisco Perez	Superintendent
Michael DeButch	Assistant Superintendent

OFFICIALS ISSUING REPORT

Business Office

CHICAGO HEIGHTS PARK DISTRICT
Tentative Annual Budget
May 1st, 2019 to April 30th, 2020

Presented is the Tentative Annual Budget of the Chicago Heights Park District for the fiscal year ending April 30th, 2020. The Park District's financial plan has been developed utilizing a comprehensive, systematic approach designed to make the budget more easily understood. This comprehensive financial plan supports our efforts to continue to provide both residents and visitors with affordable programs for all ages and abilities, a wide variety of beautiful parks, amenities with diverse recreation opportunities and unique seasonal events.

The budget was prepared based on actual activity from the previous year combined with current trends and economic conditions. The 2019-2020 budget is based on conservative assumptions.

BACKGROUND

The City of Chicago Heights, located south of Chicago, was first settled upon in the 1830s as a quiet farm town. Today it is home to over 30,000 residents and stretches just over ten square miles. With the transcontinental Lincoln Highway running through its center, Chicago Heights was nicknamed the "Crossroads of the Nation."

The Chicago Heights Park District was established in 1948 to accommodate the ever-growing population with quality recreational activities.

The Board of Commissioners, which is elected by residents within the City, is the District's ruling body that establishes the policies and procedures by which the District is governed.

In addition to the twenty-two parks, the Park District has over a dozen sport fields and facilities, many of which can be rented. The District also operates two stunning 9-hole golf courses.

CHICAGO HEIGHTS PARK DISTRICT

FISCAL YEAR 2020 BUDGET

Graphical

Revenue by Source

Expenses by Object

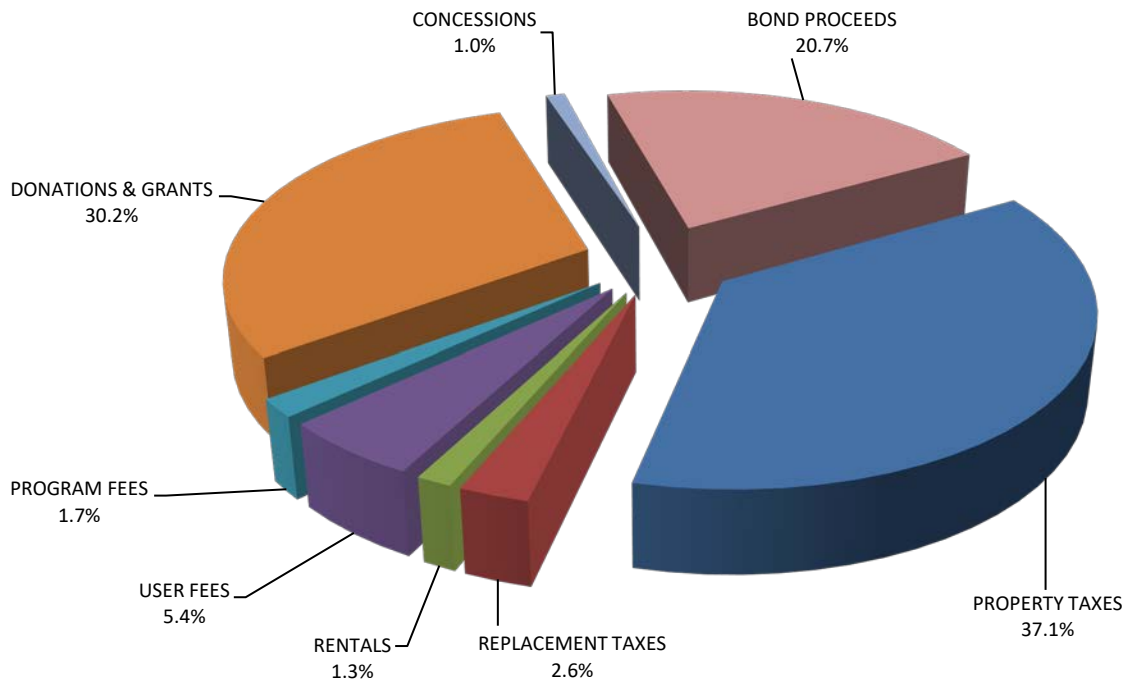


CHICAGO HEIGHTS PARK DISTRICT

FISCAL YEAR 2020 CONSOLIDATED REVENUE REVENUE BY SOURCE

SOURCE	TOTAL REVENUE- ALL FUNDS
PROPERTY TAXES	\$2,459,200
REPLACEMENT TAXES	175,000
RENTALS	89,000
USER FEES	357,500
PROGRAM FEES	112,750
DONATIONS & GRANTS	2,001,000
CONCESSIONS	65,200
BOND PROCEEDS	1,375,000
<i>TOTAL REVENUE</i>	<u><u>\$6,634,650</u></u>

FY2020 BUDGET

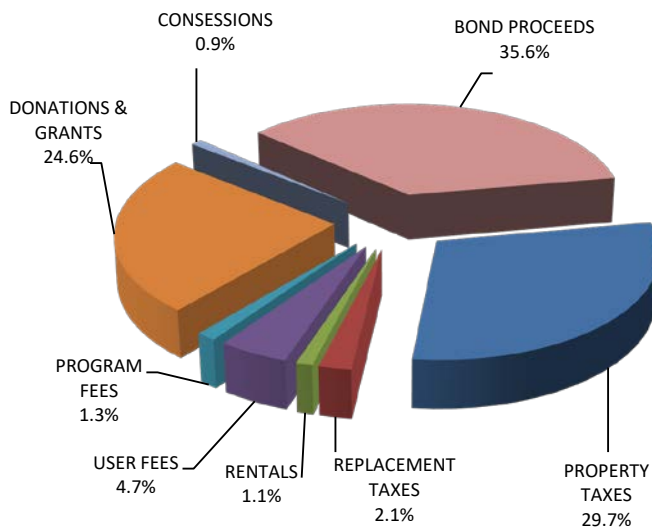


CHICAGO HEIGHTS PARK DISTRICT

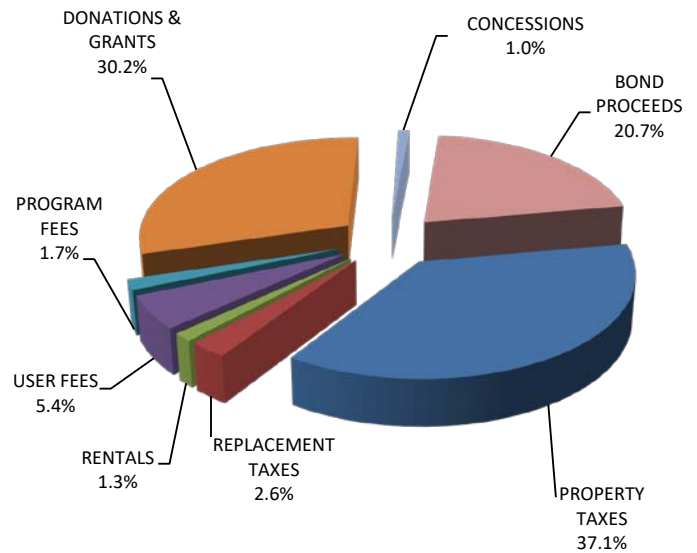
FISCAL YEAR 2020 CONSOLIDATED REVENUE REVENUE BY SOURCE FISCAL YEARS 2019 AND 2020

SOURCE	2019 BUDGET	2020 BUDGET	PERCENT INCREASE/ DECREASE
PROPERTY TAXES	\$2,415,500	\$2,459,200	1.8%
REPLACEMENT TAXES	175,000	175,000	0.0%
RENTALS	89,000	89,000	0.0%
USER FEES	380,000	357,500	-5.9%
PROGRAM FEES	107,250	112,750	5.1%
DONATIONS & GRANTS	2,001,000	2,001,000	0.0%
CONCESSIONS	75,100	65,200	-13.2%
BOND PROCEEDS	<u>2,900,000</u>	<u>1,375,000</u>	<u>-52.6%</u>
TOTAL REVENUE	<u>\$8,142,850</u>	<u>\$6,634,650</u>	<u>-18.5%</u>

**FY2019
BUDGET**



**FY2020
BUDGET**

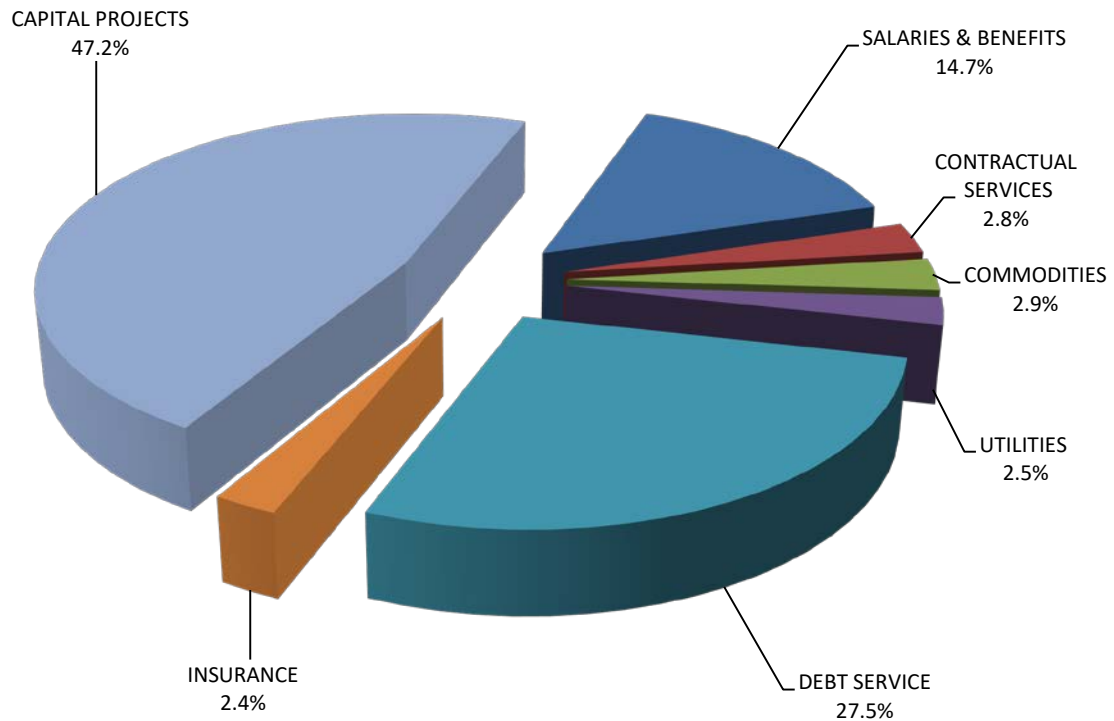


CHICAGO HEIGHTS PARK DISTRICT

FISCAL YEAR 2020 CONSOLIDATED EXPENSES EXPENSES BY OBJECT

OBJECT	TOTAL EXPENSES- ALL FUNDS
SALARIES & BENEFITS	\$1,129,377
CONTRACTUAL SERVICES	213,900
COMMODITIES	223,250
UTILITIES	189,250
DEBT SERVICE	2,115,068
INSURANCE	185,000
CAPITAL PROJECTS	3,604,500
<i>TOTAL EXPENSES</i>	<i>\$7,660,345</i>

FY2020 BUDGET

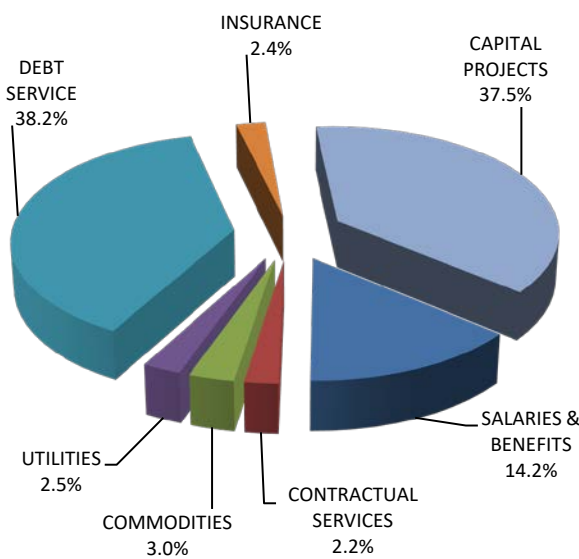


CHICAGO HEIGHTS PARK DISTRICT

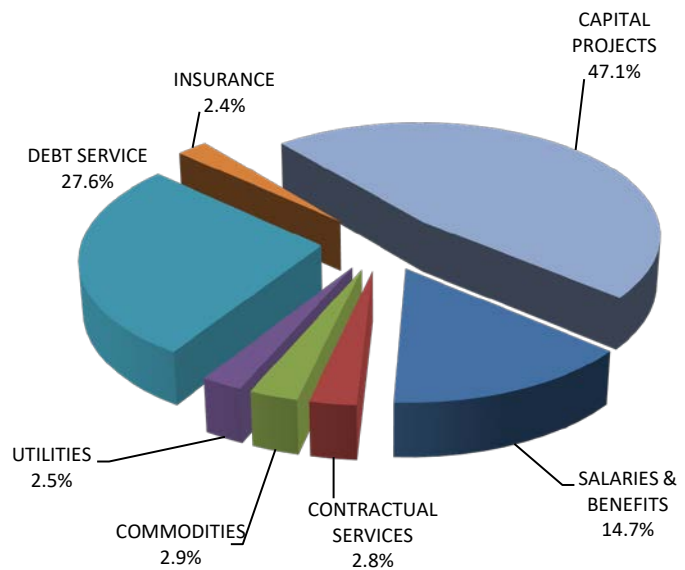
FISCAL YEAR 2020 CONSOLIDATED EXPENSES EXPENSES BY OBJECT FISCAL YEARS 2019 AND 2020

OBJECT	2019 BUDGET	2020 BUDGET	PERCENT INCREASE/DECREASE
SALARIES & BENEFITS	\$1,164,582	\$1,129,377	-3.0%
CONTRACTUAL SERVICES	181,250	213,900	18.0%
COMMODITIES	241,750	223,250	-7.7%
UTILITIES	204,000	189,250	-7.2%
DEBT SERVICE	3,136,200	2,115,068	-32.6%
INSURANCE	195,000	185,000	-5.1%
CAPITAL PROJECTS	3,078,000	3,604,500	17.1%
TOTAL EXPENSES	\$8,200,782	\$7,660,345	-6.6%

**FY2019
BUDGET**



**FY2020
BUDGET**



CHICAGO HEIGHTS PARK DISTRICT

FISCAL YEAR 2020 BUDGET

Financial

Mission

Financial Reporting and Funds

Budgeted Revenues & Expenses Fiscal Year 2020 (Summary)

Budgeted Revenues & Expenses Fiscal Year 2020

Fiscal Year 2020 Revenue & Expenses by Fund



MISSION

The mission of the Chicago Heights Park District is to provide quality recreation programs, facilities and parks that meet the leisure needs and improve the quality of life for Chicago Heights residents.

The District aims to promote and maintain community partnerships, intergovernmental and corporate relationships, while providing quality employment opportunities.

VISION

The Park District strives to continue enriching a diverse community with innovative and meaningful experiences through parks, programs and facilities.

The District achieves these goals by offering a wide variety of affordable classes, trips, special events, camps and athletics to both residents and non-residents of Chicago Heights.

Routine maintenance, quality facilities, and collaborative efforts with the community enables the District to meet the needs of the entire community.

The District encourages the Board of Commissioners to pursue a vision that exceeds the needs of the community through responsible, engaged and accountable leadership. The District supports this by continually seeking new ideas and methods of promoting healthy lifestyles for all age groups.

Promoting both indoor and outdoor recreation is of paramount importance to the District. The District collaborates with community organizations, educational institutions and other governmental agencies to facilitate this vision.

FINANCIAL REPORTING

The Park District prepares its financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). The financial records of the Park District are maintained on the accrual basis of accounting whereby all revenues are recorded when earned and all expenses are recorded when they have been reduced to a legal obligation. The independent public auditors, BKD LLP, have audited the Park District's financial statements. The following is a list of funds and descriptions used by the Chicago Heights Park District.

GENERAL FUND

The General Fund is the general operating fund of the District. It is used to account for all of the general revenues of the District which are not specifically levied or collected for other District funds, and for expenditures related to other general governmental activities of the District.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds that are legally restricted to expenditures for specific purposes. Special revenue funds are used to account for Recreation, Audit, Liability Insurance, Park Police and IMRF/FICA.

RECREATION FUND

The Recreation Fund is used for all of the programs offered by the District and for park's maintenance operations.

AUDIT FUND

The Audit Fund is used for expenses related to the annual audit of the District's financial statements.

LIABILITY INSURANCE FUND

The Liability Insurance Fund is used for the purpose of paying expenses for liability insurance, workers' compensation and unemployment claims.

PARK POLICE FUND

The Park Police Fund is used for security officers employed by the District to patrol the Recreation Center and all Parks owned by the District.

IMRF/FICA FUND

The IMRF/FICA Fund is used for the purpose of paying all of the District's retirement IMRF and FICA expenses.

DEBT SERVICE FUND

The Debt Service Fund is used to account for payments of principal, interest and related charges on any outstanding bonds or debt.

CAPITAL PROJECTS FUND

The Capital Projects Fund accounts for financial resources to be used for the acquisition or construction of major capital facilities.

CHICAGO HEIGHTS PARK DISTRICT
SCHEDULE OF BUDGETED REVENUES AND EXPENSES (SUMMARY)
Year Ending April 30, 2020
(in dollars)

	General	Special Revenue					Debt Service	Capital Projects	Total
	General	Recreation	Audit	Liability Insurance	Park Police	IMRF/FICA	Debt Service	Capital Projects	
Budgeted Revenues	\$ 495,000	\$ 850,450	\$ 13,200	\$ 189,000	\$ 65,000	\$ 197,000	\$ 1,450,000	\$ 2,000,000	\$ 5,259,650
Budgeted Other Sources	-	200,000	-	-	-	-	670,000	505,000	1,375,000
Total Budgeted Revenues & Other Sources	<u>495,000</u>	<u>1,050,450</u>	<u>13,200</u>	<u>189,000</u>	<u>65,000</u>	<u>197,000</u>	<u>2,120,000</u>	<u>2,505,000</u>	<u>6,634,650</u>
Budgeted Expenses	<u>(465,462)</u>	<u>(1,050,415)</u>	<u>(27,900)</u>	<u>(185,000)</u>	<u>(65,000)</u>	<u>(145,000)</u>	<u>(2,117,068)</u>	<u>(3,604,500)</u>	<u>(7,660,345)</u>
Excess of Revenues & Other Sources over Expenses	<u>\$ 29,538</u>	<u>\$ 35</u>	<u>\$ (14,700)</u>	<u>\$ 4,000</u>	<u>\$ -</u>	<u>\$ 52,000</u>	<u>\$ 2,932</u>	<u>\$ (1,099,500)</u>	<u>\$ (1,025,695)</u>
Transfers In	-	-	15,000	-	-	-	-	-	15,000
Transfers Out	<u>(15,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(15,000)</u>
Utilization of Reserves	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,100,000</u>	<u>1,100,000</u>
Revenues, other sources, and transfers in over (under) expenses and transfers (out)	<u>\$ 14,538</u>	<u>\$ 35</u>	<u>\$ 300</u>	<u>\$ 4,000</u>	<u>\$ -</u>	<u>\$ 52,000</u>	<u>\$ 2,932</u>	<u>\$ 500</u>	<u>\$ 74,305</u>

SCHEDULE OF BUDGETED REVENUES AND EXPENSES

Year Ending April 30, 2020

	General		Special Revenue				Debt Service	Capital Projects	Total
	General	Recreation	Audit	Liability Insurance	Park Police	IMRF/FICA	Debt Service	Capital Projects	
REVENUES									
Property taxes	\$ 335,000	\$ 225,000	\$ 13,200	\$ 189,000	\$ 65,000	\$ 182,000	\$ 1,450,000	\$ -	\$ 2,459,200
Corporate personal property replacement taxes	160,000	-	-	-	-	15,000	-	-	175,000
Rentals	-	89,000	-	-	-	-	-	-	89,000
User fees	-	357,500	-	-	-	-	-	-	357,500
Program fees	-	112,750	-	-	-	-	-	-	112,750
Donations & grants	-	1,000	-	-	-	-	-	2,000,000	2,001,000
Concessions	-	65,200	-	-	-	-	-	-	65,200
Total Revenues	<u>495,000</u>	<u>850,450</u>	<u>13,200</u>	<u>189,000</u>	<u>65,000</u>	<u>197,000</u>	<u>1,450,000</u>	<u>2,000,000</u>	<u>5,259,650</u>
OTHER SOURCES									
Bond proceeds	-	200,000	-	-	-	-	670,000	505,000	1,375,000
Total Other Sources	<u>-</u>	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>670,000</u>	<u>505,000</u>	<u>1,375,000</u>
Total Revenues & Other Sources	<u>495,000</u>	<u>1,050,450</u>	<u>13,200</u>	<u>189,000</u>	<u>65,000</u>	<u>197,000</u>	<u>2,120,000</u>	<u>2,505,000</u>	<u>6,634,650</u>
EXPENSES									
Salaries & benefits	347,212	572,165	-	-	65,000	145,000	-	-	1,129,377
Contractual services	57,000	127,000	27,900	-	-	-	2,000	-	213,900
Commodities	35,250	188,000	-	-	-	-	-	-	223,250
Utilities	26,000	163,250	-	-	-	-	-	-	189,250
Debt service	-	-	-	-	-	-	2,115,068	-	2,115,068
Insurance	-	-	-	185,000	-	-	-	-	185,000
Capital projects	-	-	-	-	-	-	-	3,604,500	3,604,500
Total Expenses	<u>465,462</u>	<u>1,050,415</u>	<u>27,900</u>	<u>185,000</u>	<u>65,000</u>	<u>145,000</u>	<u>2,117,068</u>	<u>3,604,500</u>	<u>7,660,345</u>
Revenues & other sources over (under) expenses	\$ 29,538	\$ 35	\$ (14,700)	\$ 4,000	\$ -	\$ 52,000	\$ 2,932	\$ (1,099,500)	\$ (1,025,695)
Transfers in	-	-	15,000	-	-	-	-	-	15,000
Transfers out	(15,000)	-	-	-	-	-	-	-	(15,000)
Utilization of Reserves	-	-	-	-	-	-	-	1,100,000	1,100,000
Revenues and transfers in over (under) expenses and transfers (out)	<u>\$ 14,538</u>	<u>\$ 35</u>	<u>\$ 300</u>	<u>\$ 4,000</u>	<u>\$ -</u>	<u>\$ 52,000</u>	<u>\$ 2,932</u>	<u>\$ 500</u>	<u>\$ 74,305</u>

GENERAL FUND REVENUE
 Year Ended April 30, 2020

	<u>FY 2018 Final Audited</u>	<u>FY 2019 Budget</u>	<u>FY 2019 Unaudited</u>	<u>FY 2020 Budget</u>
REVENUE				
10-00-00				
Property Taxes				
414010 Property taxes	\$ 290,714	\$ 310,000	\$ 300,243	\$ 335,000
Replacement Taxes				
424020 Replacement taxes	136,238	160,000	148,112	160,000
Total Revenue	<u>\$ 426,952</u>	<u>\$ 470,000</u>	<u>\$ 448,355</u>	<u>\$ 495,000</u>

GENERAL FUND EXPENSES
Year Ended April 30, 2020

	FY 2018 Final Audited	FY 2019 Budget	FY 2019 Unaudited	FY 2020 Budget
EXPENSES				
By Department:				
Administration				
10-10-00				
Full Time Salaries				
515010 Supervisor's	\$ 86,843	\$ 81,775	\$ 90,127	\$ 87,822
515100 Office positions	33,270	45,648	29,582	47,017
Total Full Time Salaries	120,113	127,423	119,709	134,839
Part Time Salaries				
515310 Office help	26,040	25,000	18,957	25,000
Fringe Benefits				
538010 Group health insurance	65,006	75,000	48,914	60,000
Contractual Services				
547050 Legal services	20,615	15,000	40,896	40,000
547110 Other services	200	500	1,481	500
547210 Public notices	429	1,000	-	1,000
547230 Printing & reproduction	521	1,000	953	1,000
547250 Membership & dues	13,964	7,500	9,393	10,000
Total Contractual Services	35,729	25,000	52,723	52,500
Commodities				
556170 Office supplies	6,106	6,000	4,171	5,000
556900 Other commodities	10,314	7,500	11,942	10,000
Total Commodities	16,420	13,500	16,113	15,000
Total Administration Expenses	263,308	265,923	256,416	287,339

GENERAL FUND EXPENSES
Year Ended April 30, 2020

	<u>FY 2018 Final Audited</u>	<u>FY 2019 Budget</u>	<u>FY 2019 Unaudited</u>	<u>FY 2020 Budget</u>
Parks Maintenance				
10-15-00				
Full Time Salaries				
515090 Maintenance positions	54,907	55,702	39,410	57,373
Total Full Time Salaries	54,907	55,702	39,410	57,373
Part Time Salaries				
525300 Maintenance labor	66,039	70,000	69,597	70,000
Contractual Services				
547500 Security system	1,578	3,000	2,853	3,000
547700 Service contracts	1,783	2,000	946	1,500
Total Contractual Services	3,361	5,000	3,799	4,500
Commodities				
556240 Janitorial supplies	339	500	8,939	1,000
556530 Vehicle fuels	10,000	10,000	10,000	10,000
556630 Minor equipment, tools	1,197	1,000	410	1,000
556860 Repairs & maint materials	4,998	4,000	12,418	5,000
556870 Repairs/maint materials- vehicles	713	250	2,590	750
556900 Other commodities	2,741	3,000	1,207	2,500
Total Commodities	19,988	18,750	35,564	20,250
Utilities				
567290 Telephone	4,838	5,000	3,651	5,000
567450 Electricity	4,538	4,250	6,591	4,500
567460 Northern Illinois gas	5,644	10,000	5,749	7,500
567480 Refuse/scavenger	8,034	10,000	9,784	9,000
Total Utilities	23,054	29,250	25,775	26,000
Total Parks Maintenance Expenses	167,349	178,702	174,145	178,123
Total Expenses	430,657	444,625	430,561	465,462
Other				
795000 Transfers out	15,000	15,000	15,000	15,000
Total Expenses and Transfers out	<u>\$ 445,657</u>	<u>\$ 459,625</u>	<u>\$ 445,561</u>	<u>\$ 480,462</u>

RECREATION FUND REVENUE
Year Ended April 30, 2020

	<u>FY 2018 Final Audited</u>	<u>FY 2019 Budget</u>	<u>FY 2019 Unaudited</u>	<u>FY 2020 Budget</u>
REVENUE				
20-00-00				
Property Taxes				
414010 Property taxes	<u>\$ 211,963</u>	<u>\$ 225,000</u>	<u>\$ 217,373</u>	<u>\$ 225,000</u>
User Fees				
454210 Attendant fees	<u>10,869</u>	<u>10,000</u>	<u>8,780</u>	<u>10,000</u>
OTHER SOURCES				
414180 Bond proceeds	<u>400,000</u>	<u>250,000</u>	<u>250,000</u>	<u>200,000</u>
Total Income	<u>622,832</u>	<u>485,000</u>	<u>476,153</u>	<u>435,000</u>
Programs				
20-25-00				
Trips & outings				
464470 Outings & trips	<u>2,388</u>	<u>2,500</u>	<u>7,365</u>	<u>7,000</u>
Special events				
464400 Program fees	<u>8,943</u>	<u>11,000</u>	<u>10,635</u>	<u>11,000</u>
Youth soccer				
464400 Program fees	<u>12,620</u>	<u>10,000</u>	<u>6,994</u>	<u>10,000</u>
474520 Donations, grants	<u>-</u>	<u>-</u>	<u>750</u>	<u>-</u>
Total youth soccer	<u>12,620</u>	<u>10,000</u>	<u>7,744</u>	<u>10,000</u>
Adult fitness				
464430 Athletic recreation	<u>8,185</u>	<u>10,000</u>	<u>5,849</u>	<u>10,000</u>
Golf lessons				
464430 Athletic recreation	<u>775</u>	<u>750</u>	<u>435</u>	<u>750</u>

RECREATION FUND REVENUE
Year Ended April 30, 2020

	<u>FY 2018 Final Audited</u>	<u>FY 2019 Budget</u>	<u>FY 2019 Unaudited</u>	<u>FY 2020 Budget</u>
Little league baseball				
464420 Athletic leagues	4,220	4,000	3,838	4,000
474520 Donations, grants	3,250	1,000	2,500	1,000
484350 Food & soft drinks	-	100	-	100
Total little league baseball	<u>7,470</u>	<u>5,100</u>	<u>6,338</u>	<u>5,100</u>
Swimming				
464400 Program fees	<u>14,179</u>	<u>15,000</u>	<u>15,608</u>	<u>15,000</u>
Youth basketball				
464400 Program fees	980	2,000	3,130	3,000
474520 Donations, grants	-	1,000	100	1,000
Total youth basketball	<u>980</u>	<u>3,000</u>	<u>3,230</u>	<u>4,000</u>
Youth fitness				
464430 Athletic recreation	<u>970</u>	<u>1,000</u>	<u>1,138</u>	<u>1,000</u>
Camps				
464400 Program fees	<u>49,399</u>	<u>50,000</u>	<u>46,927</u>	<u>50,000</u>
Total Programs Revenue	<u>105,909</u>	<u>108,350</u>	<u>105,269</u>	<u>113,850</u>

RECREATION FUND REVENUE
 Year Ended April 30, 2020

	<u>FY 2018 Final Audited</u>	<u>FY 2019 Budget</u>	<u>FY 2019 Unaudited</u>	<u>FY 2020 Budget</u>
Recreation Center				
20-26-00				
Rentals				
444120 Rental of buildings	<u>14,072</u>	<u>14,000</u>	<u>14,760</u>	<u>14,000</u>
User fees				
454210 Attendant fees	<u>24,410</u>	<u>20,000</u>	<u>23,022</u>	<u>22,500</u>
Concession sales				
484350 Food & soft drinks	<u>85</u>	<u>-</u>	<u>104</u>	<u>100</u>
Total Recreation Center Revenue	<u>38,567</u>	<u>34,000</u>	<u>37,886</u>	<u>36,600</u>

RECREATION FUND REVENUE

Year Ended April 30, 2020

	<u>FY 2018 Final Audited</u>	<u>FY 2019 Budget</u>	<u>FY 2019 Unaudited</u>	<u>FY 2020 Budget</u>
East Course Concessions				
20-27-00				
Rentals				
444120 Rental of buildings	<u>22,760</u>	<u>15,000</u>	<u>19,425</u>	<u>15,000</u>
Concession sales				
484330 Liquor sales	<u>16,125</u>	<u>20,000</u>	<u>13,930</u>	<u>17,500</u>
484350 Food & soft drinks	<u>3,419</u>	<u>5,000</u>	<u>2,668</u>	<u>3,500</u>
Total concession sales	<u>19,544</u>	<u>25,000</u>	<u>16,598</u>	<u>21,000</u>
Total East Course Concessions Revenue	<u>42,304</u>	<u>40,000</u>	<u>36,023</u>	<u>36,000</u>
East Course Pro Shop				
20-28-00				
User Fees				
454380 Green fees	<u>114,827</u>	<u>140,000</u>	<u>105,511</u>	<u>125,000</u>
454400 Golf carts	<u>49,532</u>	<u>50,000</u>	<u>34,355</u>	<u>45,000</u>
Total user fees	<u>164,359</u>	<u>190,000</u>	<u>139,866</u>	<u>170,000</u>
Concession sales				
484370 Merchandise sales	<u>1,505</u>	<u>2,500</u>	<u>969</u>	<u>2,000</u>
Total East Course Pro Shop Revenue	<u>165,864</u>	<u>192,500</u>	<u>140,835</u>	<u>172,000</u>
Total East Golf Course Revenue	<u>208,168</u>	<u>232,500</u>	<u>176,858</u>	<u>208,000</u>

RECREATION FUND REVENUE
Year Ended April 30, 2020

	<u>FY 2018 Final Audited</u>	<u>FY 2019 Budget</u>	<u>FY 2019 Unaudited</u>	<u>FY 2020 Budget</u>
West Course Concessions				
20-30-81				
Rentals				
444120 Rental of buildings	56,248	60,000	55,585	60,000
Concession sales				
484330 Liquor sales	31,331	40,000	29,819	35,000
484350 Food & soft drinks	4,416	5,000	4,393	5,000
Total concession sales	35,747	45,000	34,212	40,000
Total West Course Concessions Revenue	91,995	105,000	89,797	100,000
West Course Pro Shop				
20-30-90				
User Fees				
454380 Green fees	93,369	110,000	92,355	110,000
454400 Golf carts	44,895	50,000	28,051	45,000
Total user fees	138,264	160,000	120,406	155,000
Concession sales				
484370 Merchandise sales	2,837	2,500	1,491	2,000
Total West Course Pro Shop Revenue	141,101	162,500	121,897	157,000
Total West Golf Course Revenue	233,096	267,500	211,694	257,000
Total Revenue and Other Sources	<u>\$ 1,208,572</u>	<u>\$ 1,127,350</u>	<u>\$ 1,007,860</u>	<u>\$ 1,050,450</u>

RECREATION FUND EXPENSES

Year Ended April 30, 2020

	<u>FY 2018 Final Audited</u>	<u>FY 2019 Budget</u>	<u>FY 2019 Unaudited</u>	<u>FY 2020 Budget</u>
EXPENSES				
By Department:				
Administration				
20-10-00				
Contractual Services				
547230 Printing & reproduction	\$ 25,732	\$ 20,000	\$ 13,661	\$ 20,000
547270 Postage & ups	3,931	2,500	5,742	2,500
Total Contractual Services	<u>29,663</u>	<u>22,500</u>	<u>19,403</u>	<u>22,500</u>
Commodities				
556170 Office supplies	3,678	5,000	5,935	5,000
556900 Other commodities	4,490	5,000	667	2,500
Total Commodities	<u>8,168</u>	<u>10,000</u>	<u>6,602</u>	<u>7,500</u>
Utilities				
567290 Telephone	3,748	3,000	905	2,000
Total Administration Expenses	<u>41,579</u>	<u>35,500</u>	<u>26,910</u>	<u>32,000</u>

RECREATION FUND EXPENSES
Year Ended April 30, 2020

	<u>FY 2018 Final Audited</u>	<u>FY 2019 Budget</u>	<u>FY 2019 Unaudited</u>	<u>FY 2020 Budget</u>
Programs				
20-25-00				
Trips & Outings				
20-25-10				
Contractual Services				
547990 Tickets, admission & outings	<u>5,331</u>	<u>5,000</u>	<u>1,895</u>	<u>5,000</u>
Special Events				
20-25-12				
Contractual Services				
547120 Instructors/program svcs	<u>6,008</u>	<u>7,500</u>	<u>10,350</u>	<u>7,500</u>
Commodities				
556450 Program supplies	23,349	25,000	20,720	22,500
556451 Commissioner expenses- Ward 1	2,070	3,000	2,061	3,000
556452 Commissioner expenses- Ward 2	470	3,000	1,658	3,000
556453 Commissioner expenses- Ward 3	2,635	3,000	3,125	3,000
556454 Commissioner expenses- Ward 4	1,462	3,000	980	3,000
556455 Commissioner expenses- Ward 5	2,529	3,000	2,734	3,000
556456 Commissioner expenses- Ward 6	2,687	3,000	1,221	3,000
556457 Commissioner expenses- Ward 7	<u>1,536</u>	<u>3,000</u>	<u>1,180</u>	<u>3,000</u>
Total Commodities	<u>36,738</u>	<u>46,000</u>	<u>33,679</u>	<u>43,500</u>
Total Special Events Expenses	<u>42,746</u>	<u>53,500</u>	<u>44,029</u>	<u>51,000</u>
Youth Soccer				
20-25-13				
Contractual Services				
547120 Instructors/program svcs	<u>3,910</u>	<u>4,000</u>	<u>1,780</u>	<u>3,000</u>
Commodities				
556450 Program supplies	4,242	5,000	8,153	5,000
556970 Supplies- awards	<u>1,388</u>	<u>1,500</u>	<u>1,499</u>	<u>1,500</u>
Total Commodities	<u>5,630</u>	<u>6,500</u>	<u>9,652</u>	<u>6,500</u>
Total Youth Soccer Expenses	<u>9,540</u>	<u>10,500</u>	<u>11,432</u>	<u>9,500</u>

RECREATION FUND EXPENSES
Year Ended April 30, 2020

	<u>FY 2018 Final Audited</u>	<u>FY 2019 Budget</u>	<u>FY 2019 Unaudited</u>	<u>FY 2020 Budget</u>
Adult Fitness				
20-25-30				
Contractual Services				
547120 Instructors/program svcs	<u>5,733</u>	<u>5,000</u>	<u>3,445</u>	<u>4,000</u>
Total Adult Fitness Expenses	<u>5,733</u>	<u>5,000</u>	<u>3,445</u>	<u>4,000</u>
Golf Lessons				
20-25-33				
Contractual Services				
547120 Instructors/program svcs	<u>429</u>	<u>500</u>	<u>545</u>	<u>500</u>
Total Golf Lessons Expenses	<u>429</u>	<u>500</u>	<u>545</u>	<u>500</u>
Little League Baseball				
20-25-51				
Contractual Services				
547120 Instructors/program svcs	<u>3,446</u>	<u>2,500</u>	<u>2,636</u>	<u>2,500</u>
547150 Referees/officials	<u>1,239</u>	<u>1,000</u>	<u>990</u>	<u>1,000</u>
548000 Entry fees	<u>-</u>	<u>500</u>	<u>925</u>	<u>500</u>
Total Contractual Services	<u>4,685</u>	<u>4,000</u>	<u>4,551</u>	<u>4,000</u>
Commodities				
556450 Program supplies	<u>7,294</u>	<u>10,000</u>	<u>12,857</u>	<u>10,000</u>
Total Commodities	<u>7,294</u>	<u>10,000</u>	<u>12,857</u>	<u>10,000</u>
Total Little League Baseball Expenses	<u>11,979</u>	<u>14,000</u>	<u>17,408</u>	<u>14,000</u>
Swimming				
20-25-53				
Contractual Services				
547120 Instructors/program svcs	<u>10,824</u>	<u>10,000</u>	<u>9,600</u>	<u>10,000</u>
Total Swimming Expenses	<u>10,824</u>	<u>10,000</u>	<u>9,600</u>	<u>10,000</u>

RECREATION FUND EXPENSES
Year Ended April 30, 2020

	<u>FY 2018 Final Audited</u>	<u>FY 2019 Budget</u>	<u>FY 2019 Unaudited</u>	<u>FY 2020 Budget</u>
Youth Basketball				
20-25-54				
Contractual Services				
547120 Instructors/program svcs	-	1,000	3,370	2,000
Commodities				
556450 Program supplies	372	1,000	199	1,000
556970 Supplies- awards	173	500	398	500
Total Commodities	545	1,500	597	1,500
Total Youth Basketball Expenses	545	2,500	3,967	3,500
Youth Fitness				
20-25-60				
Commodities				
556450 Program supplies	-	500	2,083	500
Total Youth Fitness Expenses	-	500	2,083	500
Camps				
20-25-61				
Part-Time Salaries				
525380 Instructors	38,327	50,000	42,073	45,000
Contractual Services				
547990 Tickets, admissions & outings	300	500	-	500
Commodities				
556450 Program supplies	5,862	6,000	6,222	6,000
Total Camp Expenses	44,189	56,500	48,295	51,500
Total Program Expenses	131,316	158,000	142,699	149,500

RECREATION FUND EXPENSES
Year Ended April 30, 2020

	<u>FY 2018 Final Audited</u>	<u>FY 2019 Budget</u>	<u>FY 2019 Unaudited</u>	<u>FY 2020 Budget</u>
Recreation Center				
20-26-00				
Full Time Salaries				
515210 Program director	<u>41,633</u>	<u>41,633</u>	<u>42,033</u>	<u>42,882</u>
Part Time Salaries				
525470 Rec center custodians	<u>29,939</u>	<u>40,000</u>	<u>29,197</u>	<u>30,000</u>
Contractual Services				
547110 Other services	11,220	12,500	13,765	12,500
547500 Security system/park police	20,570	20,000	25,605	20,000
547700 Service contracts	<u>5,072</u>	<u>5,000</u>	<u>12,872</u>	<u>7,500</u>
Total Contractual Services	<u>36,862</u>	<u>37,500</u>	<u>52,242</u>	<u>40,000</u>
Commodities				
556240 Janitorial supplies	15,894	17,500	7,491	10,000
556270 Medical & lab supplies	-	500	-	-
556350 Food & soft drinks	109	500	-	500
556860 Repairs & maint materials	3,390	2,000	3,099	2,500
556900 Other commodities	<u>6,756</u>	<u>7,500</u>	<u>4,436</u>	<u>5,000</u>
Total Commodities	<u>26,149</u>	<u>28,000</u>	<u>15,026</u>	<u>18,000</u>
Utilities				
567290 Telephone	6,710	10,000	10,948	10,500
537450 Electricity	37,352	35,000	34,850	37,500
567460 Northern Illinois gas	8,909	7,500	8,528	7,500
567470 Water/sewer	3,348	3,500	3,505	3,500
567480 Refuse/scavenger	<u>5,874</u>	<u>4,500</u>	<u>3,752</u>	<u>4,500</u>
Total Utilities	<u>62,193</u>	<u>60,500</u>	<u>61,583</u>	<u>63,500</u>
Total Recreation Center Expenses	<u>196,776</u>	<u>207,633</u>	<u>200,081</u>	<u>194,382</u>

RECREATION FUND EXPENSES

Year Ended April 30, 2020

	<u>FY 2018 Final Audited</u>	<u>FY 2019 Budget</u>	<u>FY 2019 Unaudited</u>	<u>FY 2020 Budget</u>
East Course Concessions				
20-27-80				
Contractual Services				
547110 Other services	<u>-</u>	<u>500</u>	<u>100</u>	<u>500</u>
Commodities				
556170 Office supplies	31	500	38	500
556330 Liquor cost of sales	6,848	7,500	7,115	7,000
556350 Food & soft drinks	2,444	5,000	2,680	3,000
556360 Kitchen supplies & expense	<u>-</u>	<u>500</u>	<u>-</u>	<u>500</u>
Total Commodities	<u>9,323</u>	<u>13,500</u>	<u>9,833</u>	<u>11,000</u>
Total East Course Concessions Expenses	<u>9,323</u>	<u>14,000</u>	<u>9,933</u>	<u>11,500</u>

RECREATION FUND EXPENSES
Year Ended April 30, 2020

	<u>FY 2018 Final Audited</u>	<u>FY 2019 Budget</u>	<u>FY 2019 Unaudited</u>	<u>FY 2020 Budget</u>
East Golf Course- Pro Shop				
20-28-90				
Part Time Salaries				
525430 Starters/rangers	46,558	50,000	29,550	35,000
Contractual Services				
547110 Other services	1,443	2,000	2,146	2,000
547230 Printing & reproduction	596	750	480	750
547250 Membership & dues	1,229	500	714	750
547500 Security system/park police	2,582	3,000	3,312	3,000
Total Contractual Services	5,850	6,250	6,652	6,500
Commodities				
556170 Office supplies	3,840	4,500	3,853	4,500
556240 Janitorial supplies	-	500	-	500
556370 Merchandise cost of sales	3,711	500	1,375	500
556860 Repairs & maint materials	294	500	836	500
556870 Repairs/maint materials- vehicles	-	500	-	500
556900 Other commodities	253	500	1,618	500
Total Commodities	8,098	7,000	7,682	7,000
Utilities				
567290 Telephone	6,916	10,000	1,216	5,000
567450 Electricity	17,248	20,000	17,003	20,000
567460 Northern Illinois gas	3,633	2,500	2,930	2,500
567470 Water/sewer	1,494	1,500	954	1,500
567480 Refuse/scavenger	3,799	5,000	3,493	5,000
Total Utilities	33,090	39,000	25,596	34,000
Total East Golf Course- Pro Shop Expenses	93,596	102,250	69,480	82,500

RECREATION FUND EXPENSES
Year Ended April 30, 2020

	<u>FY 2018 Final Audited</u>	<u>FY 2019 Budget</u>	<u>FY 2019 Unaudited</u>	<u>FY 2020 Budget</u>
East Golf Maintenance				
20-28-91				
Full Time Salaries				
515080 Mechanics	30,889	29,355	31,578	30,236
515090 Maintenance labor	29,019	27,851	30,025	28,687
Total Full Time Salaries	59,908	57,206	61,603	58,923
Part Time Salaries				
525300 Maintenance labor	23,459	27,500	13,544	20,000
Fringe Benefits				
538010 Group health insurance	80,101	80,000	86,150	85,000
Contractual Services				
547110 Other services	1,130	1,000	-	500
547250 Memberships & dues	245	500	1,210	1,000
547500 Security system/park police	-	500	885	500
Total Contractual Services	1,375	2,000	2,095	2,000
Commodities				
556210 Horticultural supplies	1,195	2,500	-	500
556240 Janitorial supplies	-	1,000	745	1,000
556530 Vehicle fuels	24,068	23,000	26,269	25,000
556550 Oil, lubrication & cleaners	1,162	1,500	1,368	1,500
556630 Minor equipment, tools	827	1,500	5,813	1,500
556850 Fertilizer & ground chemicals	3,341	3,000	5,057	3,000
556860 Repairs & maint materials	274	500	2,035	500
556870 Repairs & maint materials- vehicle:	1,214	1,000	1,113	1,000
556900 Other commodities	-	500	-	500
Total Commodities	32,081	34,500	42,400	34,500
Utilities				
567290 Telephone	1,859	1,500	1,020	1,500
567460 Northern Illinois gas	3,594	3,000	2,383	3,000
567470 Water/sewer	1,974	1,750	1,400	1,750
Total Utilities	7,427	6,250	4,803	6,250
Total East Golf Maintenance Expenses	204,351	207,456	210,595	206,673
Total East Golf Course Expenses	307,270	323,706	290,008	300,673

RECREATION FUND EXPENSES
 Year Ended April 30, 2020

	<u>FY 2018 Final Audited</u>	<u>FY 2019 Budget</u>	<u>FY 2019 Unaudited</u>	<u>FY 2020 Budget</u>
Park Houses				
20-29-20				
Part Time Salaries				
525350 Attendants	14,653	15,000	16,146	15,000
Contractual Services				
547700 Service contracts	3,604	4,000	3,264	3,500
Total Contractual Services	3,604	4,000	3,264	3,500
Utilities				
567290 Telephone	1,819	2,500	1,384	2,000
567450 Electricity	16,147	20,000	15,364	17,500
567460 Northern Illinois gas	9,536	7,500	9,592	7,500
Total Utilities	27,502	30,000	26,340	27,000
Total Park Houses Expenses	45,759	49,000	45,750	45,500

RECREATION FUND EXPENSES
 Year Ended April 30, 2020

	<u>FY 2018 Final Audited</u>	<u>FY 2019 Budget</u>	<u>FY 2019 Unaudited</u>	<u>FY 2020 Budget</u>
West Golf Course- Banquets				
20-30-81				
Contractual Services				
547690 Repairs & maintenance- service	-	500	112	500
547700 Service contracts	<u>8,469</u>	<u>3,500</u>	<u>13,501</u>	<u>7,500</u>
Total Contractual Services	<u>8,469</u>	<u>4,000</u>	<u>13,613</u>	<u>8,000</u>
Commodities				
556330 Liquor cost of sales	10,818	10,000	13,695	10,000
556350 Food & soft drinks	4,329	7,500	7,456	7,500
556360 Kitchen supplies & expense	788	750	460	750
556900 Other commodities	<u>235</u>	<u>500</u>	<u>304</u>	<u>500</u>
Total Commodities	<u>16,170</u>	<u>18,750</u>	<u>21,915</u>	<u>18,750</u>
Total West Golf Course- Banquets Expenses	<u>24,639</u>	<u>22,750</u>	<u>35,528</u>	<u>26,750</u>

RECREATION FUND EXPENSES
Year Ended April 30, 2020

	<u>FY 2018 Final Audited</u>	<u>FY 2019 Budget</u>	<u>FY 2019 Unaudited</u>	<u>FY 2020 Budget</u>
West Golf Course- Pro Shop				
20-30-90				
Full Time Salaries				
515010 Director, supt's & mgr's	<u>31,808</u>	<u>28,870</u>	<u>49,978</u>	<u>45,000</u>
Part Time Salaries				
525340 Cashiers	<u>39,405</u>	<u>50,000</u>	<u>35,134</u>	<u>40,000</u>
Fringe Benefits				
538010 Group health insurance	<u>9,372</u>	<u>10,000</u>	<u>22,692</u>	<u>15,000</u>
Contractual Services				
547110 Other services	4,837	5,000	3,317	5,000
547230 Printing & reproduction	264	500	300	500
547250 Membership & dues	1,985	500	1,270	500
547500 Security system/park police	-	500	923	500
547690 Maintenance- service	<u>193</u>	<u>500</u>	<u>240</u>	<u>500</u>
Total Contractual Services	<u>7,279</u>	<u>7,000</u>	<u>6,050</u>	<u>7,000</u>
Commodities				
556030 Books & publications	-	500	-	500
556170 Office supplies	4,638	5,000	5,237	5,000
556240 Janitorial supplies	-	500	306	500
556370 Merchandise cost of sales	5,594	2,500	899	1,500
556860 Repairs & maint materials	139	500	212	500
556900 Other commodities	<u>662</u>	<u>500</u>	<u>1,039</u>	<u>500</u>
Total Commodities	<u>11,033</u>	<u>9,500</u>	<u>7,693</u>	<u>8,500</u>
Utilities				
567290 Telephone	2,540	4,500	3,162	3,000
567450 Electricity	16,158	15,000	15,583	16,000
567460 Northern Illinois gas	5,289	5,000	4,716	4,000
567470 Water/sewer	<u>3,017</u>	<u>3,500</u>	<u>2,058</u>	<u>3,000</u>
Total Utilities	<u>27,004</u>	<u>28,000</u>	<u>25,519</u>	<u>26,000</u>
Total West Golf Course- Pro Shop Expenses	<u>125,901</u>	<u>133,370</u>	<u>147,066</u>	<u>141,500</u>

RECREATION FUND EXPENSES
Year Ended April 30, 2020

	<u>FY 2018 Final Audited</u>	<u>FY 2019 Budget</u>	<u>FY 2019 Unaudited</u>	<u>FY 2020 Budget</u>
West Golf Maintenance				
20-30-91				
Full Time Salaries				
515050 Supervisors	<u>54,081</u>	<u>53,748</u>	<u>55,377</u>	<u>55,360</u>
Part Time Salaries				
525300 Maintenance labor	<u>86,324</u>	<u>100,000</u>	<u>72,464</u>	<u>85,000</u>
Contractual Services				
547110 Other services	<u>744</u>	<u>1,000</u>	<u>-</u>	<u>500</u>
Commodities				
556210 Horticultural supplies	1,082	1,500	-	500
556530 Vehicle fuels	10,552	12,500	8,363	10,500
556850 Fertilizer & ground chemicals	4,702	2,500	4,208	2,500
556860 Repairs & maint materials	-	500	369	500
556900 Other commodities	<u>709</u>	<u>750</u>	<u>1,298</u>	<u>750</u>
Total Commodities	<u>17,045</u>	<u>17,750</u>	<u>14,238</u>	<u>14,750</u>
Utilities				
567290 Telephone	1,529	2,000	916	1,500
567460 Northern Illinois gas	26	1,000	384	500
567480 Refuse/scavenger	<u>3,717</u>	<u>5,000</u>	<u>2,551</u>	<u>2,500</u>
Total Utilities	<u>5,272</u>	<u>8,000</u>	<u>3,851</u>	<u>4,500</u>
Total West Golf Maintenance Expenses	<u>162,722</u>	<u>180,498</u>	<u>145,930</u>	<u>160,110</u>
Total West Golf Course Expenses	<u>313,262</u>	<u>336,618</u>	<u>328,524</u>	<u>328,360</u>
Total Expenses	<u>\$ 1,035,962</u>	<u>\$ 1,110,457</u>	<u>\$ 1,033,972</u>	<u>\$ 1,050,415</u>

AUDIT FUND REVENUE & EXPENSES
Year Ended April 30, 2020

	<u>FY 2018 Final Audited</u>	<u>FY 2019 Budget</u>	<u>FY 2019 Unaudited</u>	<u>FY 2020 Budget</u>
REVENUE				
23-00-00				
Property Taxes				
414010 Property taxes	\$ 11,673	\$ 13,000	\$ 11,816	\$ 13,200
Total Revenue	<u>11,673</u>	<u>13,000</u>	<u>11,816</u>	<u>13,200</u>
Other				
495000 Transfers in	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
Total Revenue & Transfers in	<u>\$ 26,673</u>	<u>\$ 28,000</u>	<u>\$ 26,816</u>	<u>\$ 28,200</u>
EXPENSES				
Contractual Services				
547010 Auditing services	\$ 27,500	\$ 27,500	\$ 27,900	\$ 27,900
Total Expenses	<u>\$ 27,500</u>	<u>\$ 27,500</u>	<u>\$ 27,900</u>	<u>\$ 27,900</u>

LIABILITY INSURANCE FUND REVENUE & EXPENSES

Year Ended April 30, 2020

	<u>FY 2018 Final Audited</u>	<u>FY 2019 Budget</u>	<u>FY 2019 Unaudited</u>	<u>FY 2020 Budget</u>
REVENUE				
24-00-00				
Property Taxes				
414010 Property taxes	\$ 167,157	\$ 185,000	\$ 169,097	\$ 189,000
Total Revenue	<u>\$ 167,157</u>	<u>\$ 185,000</u>	<u>\$ 169,097</u>	<u>\$ 189,000</u>
EXPENSES				
Insurance				
578090 Insurance premiums	\$ 105,583	\$ 100,000	\$ 107,655	\$ 100,000
578140 Surety bonds	200	-	-	-
578180 Workmen's compensation ins	28,820	50,000	28,962	45,000
578190 Unemployment insurance	39,334	45,000	36,582	40,000
Total Insurance	<u>173,937</u>	<u>195,000</u>	<u>173,199</u>	<u>185,000</u>
Total Expenses	<u>\$ 173,937</u>	<u>\$ 195,000</u>	<u>\$ 173,199</u>	<u>\$ 185,000</u>

PARK POLICE FUND REVENUE & EXPENSES
 Year Ended April 30, 2020

	<u>FY 2018 Final Audited</u>	<u>FY 2019 Budget</u>	<u>FY 2019 Unaudited</u>	<u>FY 2020 Budget</u>
REVENUE				
25-00-00				
Property Taxes				
414010 Property taxes	<u>\$ 58,100</u>	<u>\$ 65,000</u>	<u>\$ 58,532</u>	<u>\$ 65,000</u>
Total Revenue	<u><u>\$ 58,100</u></u>	<u><u>\$ 65,000</u></u>	<u><u>\$ 58,532</u></u>	<u><u>\$ 65,000</u></u>
EXPENSES				
Part Time Salaries				
525350 PT security	<u>\$ 58,199</u>	<u>\$ 62,500</u>	<u>\$ 78,308</u>	<u>\$ 65,000</u>
Total Expenses	<u><u>\$ 58,199</u></u>	<u><u>\$ 62,500</u></u>	<u><u>\$ 78,308</u></u>	<u><u>\$ 65,000</u></u>

IMRF/FICA FUND REVENUE & EXPENSES
Year Ended April 30, 2020

	<u>FY 2018 Final Audited</u>	<u>FY 2019 Budget</u>	<u>FY 2019 Unaudited</u>	<u>FY 2020 Budget</u>
REVENUE				
26-00-00				
Property Taxes				
414010 Property taxes IMRF	\$ 53,162	\$ 56,025	\$ 54,550	\$ 60,900
414015 Property taxes Social Security	<u>105,776</u>	<u>111,475</u>	<u>108,549</u>	<u>121,100</u>
Total Property Taxes	<u>158,938</u>	<u>167,500</u>	<u>163,099</u>	<u>182,000</u>
Replacement Taxes				
424020 Replacement taxes	<u>14,630</u>	<u>15,000</u>	<u>15,100</u>	<u>15,000</u>
Total Revenue	<u><u>\$ 173,568</u></u>	<u><u>\$ 182,500</u></u>	<u><u>\$ 178,199</u></u>	<u><u>\$ 197,000</u></u>
EXPENSES				
Fringe Benefits				
538500 Retirement IMRF	\$ 53,709	\$ 65,000	\$ 42,793	\$ 65,000
538510 Retirement FICA	<u>69,495</u>	<u>80,000</u>	<u>67,087</u>	<u>80,000</u>
Total Fringe Benefits	<u>123,204</u>	<u>145,000</u>	<u>109,880</u>	<u>145,000</u>
Total Expenses	<u><u>\$ 123,204</u></u>	<u><u>\$ 145,000</u></u>	<u><u>\$ 109,880</u></u>	<u><u>\$ 145,000</u></u>

DEBT SERVICE FUND REVENUE & EXPENSES

Year Ended April 30, 2020

	<u>FY 2018 Final Audited</u>	<u>FY 2019 Budget</u>	<u>FY 2019 Unaudited</u>	<u>FY 2020 Budget</u>
REVENUE				
30-00-00				
Property Taxes				
414010 Property taxes	<u>\$ 1,347,873</u>	<u>\$ 1,450,000</u>	<u>\$ 1,310,611</u>	<u>\$ 1,450,000</u>
Interest				
434750 Interest	<u>1,529</u>	<u>-</u>	<u>2,045</u>	<u>-</u>
OTHER SOURCES				
414810 Bond proceeds	<u>184,350</u>	<u>1,700,000</u>	<u>1,692,350</u>	<u>670,000</u>
Total Revenue and Other Sources	<u>\$ 1,533,752</u>	<u>\$ 3,150,000</u>	<u>\$ 3,005,006</u>	<u>\$ 2,120,000</u>
EXPENSES				
Contractual Services				
547380 Fiscal agent fees	<u>\$ -</u>	<u>\$ 1,500</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>
Debt Service				
588420 Bond principal	<u>1,475,000</u>	<u>3,009,000</u>	<u>3,009,000</u>	<u>2,004,000</u>
588430 Bond interest	<u>93,871</u>	<u>96,200</u>	<u>96,188</u>	<u>81,068</u>
Total Debt Service	<u>1,568,871</u>	<u>3,105,200</u>	<u>3,105,188</u>	<u>2,085,068</u>
Cost of Issue				
640010 Cost of issue	<u>30,983</u>	<u>31,000</u>	<u>6,950</u>	<u>30,000</u>
Total Cost of Issue	<u>30,983</u>	<u>31,000</u>	<u>6,950</u>	<u>30,000</u>
Total Expenses	<u>\$ 1,599,854</u>	<u>\$ 3,137,700</u>	<u>\$ 3,114,138</u>	<u>\$ 2,117,068</u>

CAPITAL PROJECTS FUND REVENUE & EXPENSES
Year Ended April 30, 2020

	<u>FY 2018 Final Audited</u>	<u>FY 2019 Budget</u>	<u>FY 2019 Unaudited</u>	<u>FY 2020 Budget</u>
REVENUE				
99-00-00				
GRANT INCOME				
414910 Misc grants	\$ 6,341	\$ -	\$ 3,494	\$ -
414930 Grant proceeds	-	2,000,000	-	2,000,000
OTHER SOURCES				
414920 Capital donations	60,000	-	-	-
414810 Bond proceeds	924,650	950,000	571,650	505,000
UTILIZATION OF RESERVES				
	-	-	-	1,100,000
Total Revenue, Other Sources, And Utilization of Reserves	<u>\$ 990,991</u>	<u>\$ 2,950,000</u>	<u>\$ 575,144</u>	<u>\$ 3,605,000</u>

EXPENSES

Parks- General

615420 Park beautification program	\$ 48,473	\$ 300,000	\$ 189,015	\$ 200,000
615430 Commissioners park	9,192	5,000	1,673	2,500
615440 Smith park	570	5,000	3,385	2,500
615450 Wacker park	3,095	5,000	961	2,500
615455 Jirtle park	1,870	5,000	2,000	2,500
615460 Euclid park	-	5,000	21,798	2,500
615470 Sesto park	-	5,000	981	2,500
615480 Swanson park	-	5,000	4,860	2,500
615490 King park	-	5,000	-	2,500
615500 Hodges park	3,700	5,000	945	2,500
615515 Meidell park	3,160	5,000	4,279	2,500
615520 Landeen	1,890	5,000	2,850	2,500
615530 Small fry park/bob lueder	-	-	1,553	-
615535 Hap Bruno	2,886	2,000	11,489	2,000
Total Parks- General	<u>74,836</u>	<u>357,000</u>	<u>245,789</u>	<u>229,500</u>

CAPITAL PROJECTS FUND REVENUE & EXPENSES
Year Ended April 30, 2020

	<u>FY 2018 Final Audited</u>	<u>FY 2019 Budget</u>	<u>FY 2019 Unaudited</u>	<u>FY 2020 Budget</u>
EXPENSES				
Parks- Administration				
621000 Computerization project	20,293	35,000	36,293	35,000
621005 Consulting services	61,493	55,000	76,980	80,000
621030 Athletic equipment	991	10,000	1,764	5,000
621035 Park district vehicles	92,363	20,000	9,932	15,000
621040 Building improvement	54,660	250,000	44,274	100,000
621050 Office equipment	5,956	10,000	9,693	10,000
621055 Equipment for rec center	4,569	5,000	1,949	2,500
621060 Landscaping- rec center	105	1,000	6,717	5,000
621070 Mobiles at maint dept	6,320	7,500	2,522	5,000
621080 Machinery & equipment	17,232	20,000	10,705	15,000
	<u>263,982</u>	<u>413,500</u>	<u>200,829</u>	<u>272,500</u>
Total Parks- Administration				
Parks- Outlay				
651100 Course land improvements	3,648	5,000	8,056	5,000
651150 Pump house	2,932	2,500	12,306	2,500
651200 Building improvements	44,988	25,000	36,101	25,000
651250 Landscaping- golfhouse	-	-	4,525	-
651300 Machinery & equipment	24,835	25,000	21,854	25,000
651350 Golf Course office equipment	-	-	2,526	-
651710 Golf carts	42,637	50,000	42,180	45,000
651750 Grant expenditures	208,002	2,200,000	83,067	3,000,000
	<u>327,042</u>	<u>2,307,500</u>	<u>210,615</u>	<u>3,102,500</u>
Total Parks- Outlay				
Total Expenses	<u>\$ 665,860</u>	<u>\$ 3,078,000</u>	<u>\$ 657,233</u>	<u>\$ 3,604,500</u>

CHICAGO HEIGHTS PARK DISTRICT
FISCAL YEAR 2020 BUDGET

Resolutions

2019 – 2020 Budget Legal Notice



NOTICE
2019 - 2020 BUDGET
AVAILABLE FOR PUBLIC INSPECTION

NOTICE IS HEREBY GIVEN by the Board of Commissioners of the Chicago Height's Park District in the County of Cook, State of Illinois, that a Budget for said Park District for the fiscal year beginning May 1st, 2019 will be on file and conveniently available for public inspection beginning Friday, June 7th, 2019, through Monday, July 8th, 2019 Monday through Friday from 9:00 a.m. to 5:00 p.m. at the Recreation Center located at 1400 Chicago Road, Chicago Heights, IL 60411.

NOTICE IS FURTHER HEREBY GIVEN that a public hearing on said budget will be held at 6:45 p.m. on Monday the 8th day of July, 2019 in the Chicago Heights Park District Board Room, 1400 Chicago Road, Chicago Heights, Illinois.

Dated this 16th day of June 2019.

Chicago Heights Park District, in the County of Cook, State of Illinois.

Rodolfo Zuniga, Secretary
Board of Commissioners
Chicago Heights Park District