

CHICAGO HEIGHTS PARK DISTRICT



Annual Budget Fiscal Year 2018



www.chparkdistrict.net

FISCAL YEAR 2018 BUDGET

Prepared by:
Business Office

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CHICAGO HEIGHTS PARK DISTRICT

FISCAL YEAR 2018 BUDGET

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CHICAGO HEIGHTS PARK DISTRICT

FISCAL YEAR 2018 BUDGET

Introduction

Transmittal Letter

Principal Officials



CHICAGO HEIGHTS PARK DISTRICT
Annual Budget
May 1st, 2017 to April 30th, 2018

Presented is the Annual Budget of the Chicago Heights Park District for the fiscal year ending April 30th, 2018. 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 and 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. In spite of the improvements to the general overall economy, the 2017-2018 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's 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.

ANNUAL BUDGET
CHICAGO HEIGHTS PARK DISTRICT

FOR THE FISCAL YEAR
MAY 1, 2017 – APRIL 30, 2018

PRINCIPAL OFFICIALS

BOARD OF COMMISSIONERS

	<u><i>POSITION</i></u>
Belinda Mosby	President, Commissioner, Ward 1
Jessica Garner	Vice President, Commissioner, Ward 5
Curtis Straczek	Secretary, Commissioner, Ward 6
Woodrow Stacey	Treasurer, Commissioner, Ward 3
Sarah M. DeLuca	Commissioner, Ward 4
Ricardo Leon	Commissioner, Ward 2
Rodolfo Zuniga	Commissioner, Ward 7

OFFICERS OF THE DISTRICT

Francisco Perez	Superintendent
Michael DeButch	Assistant Superintendent

OFFICIALS ISSUING REPORT

Business Office

CHICAGO HEIGHTS PARK DISTRICT
FISCAL YEAR 2018 BUDGET

Graphical

Revenue by Source

Expenses by Object

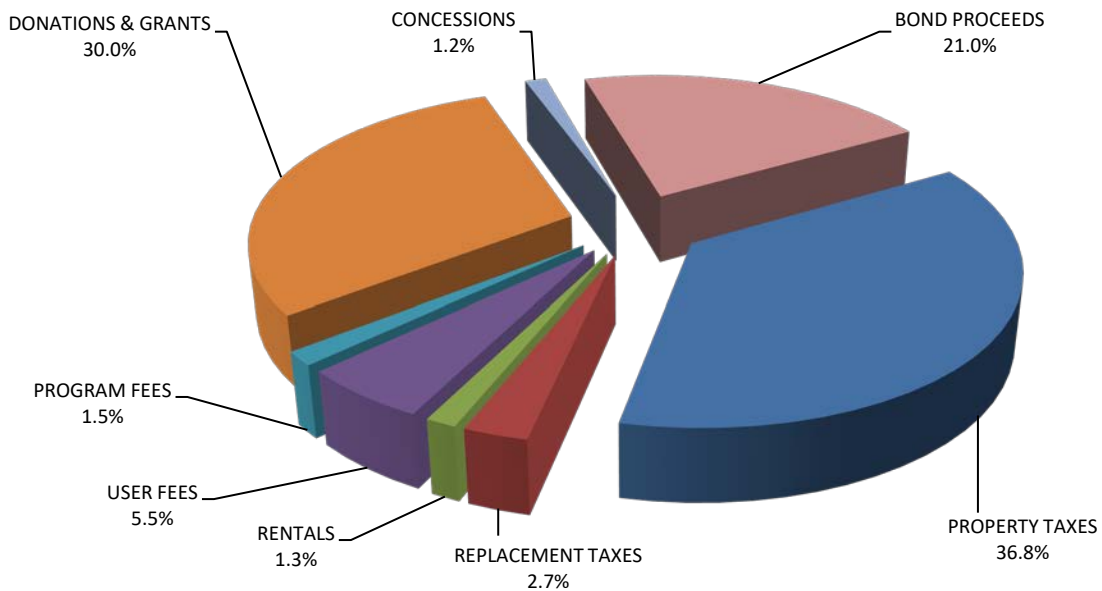


CHICAGO HEIGHTS PARK DISTRICT

FISCAL YEAR 2018 CONSOLIDATED REVENUE REVENUE BY SOURCE

OBJECT	TOTAL REVENUE- ALL FUNDS
PROPERTY TAXES	\$2,452,750
REPLACEMENT TAXES	183,000
RENTALS	87,500
USER FEES	368,000
PROGRAM FEES	97,500
DONATIONS & GRANTS	2,001,000
CONCESSIONS	83,100
BOND PROCEEDS	1,400,000
TOTAL REVENUE	\$6,672,850

FY2018 BUDGET

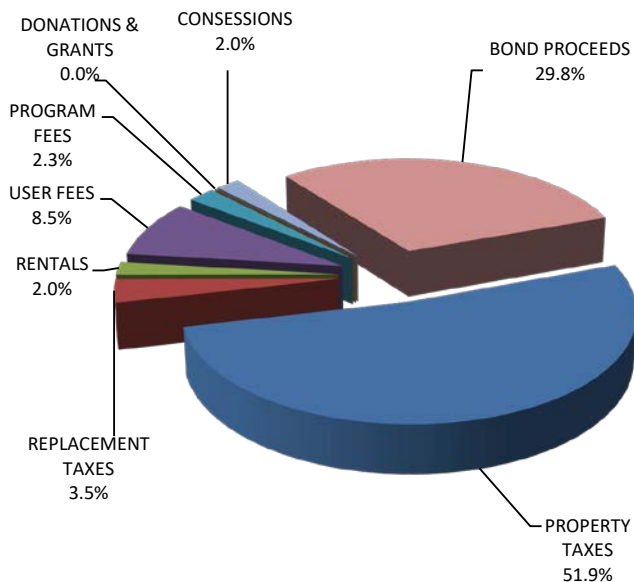


CHICAGO HEIGHTS PARK DISTRICT

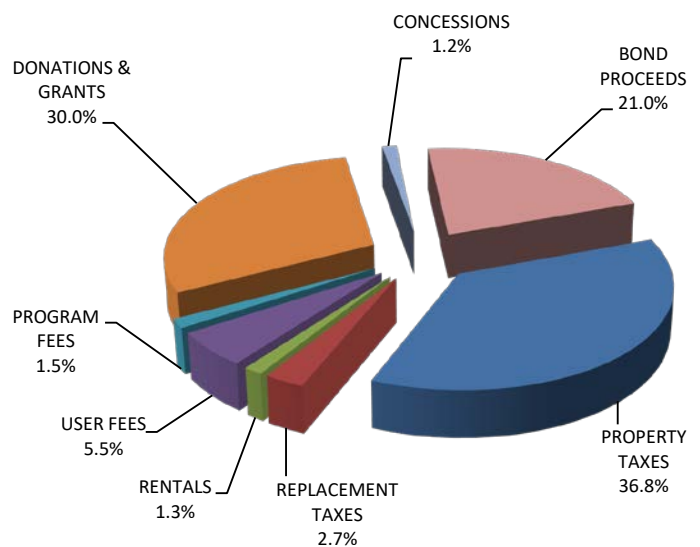
FISCAL YEAR 2018 CONSOLIDATED REVENUE REVENUE BY SOURCE FISCAL YEARS 2017 AND 2018

OBJECT	2017 BUDGET	2018 BUDGET	PERCENT INCREASE/ DECREASE
PROPERTY TAXES	\$2,444,950	\$2,452,750	0.3%
REPLACEMENT TAXES	165,000	183,000	10.9%
RENTALS	92,000	87,500	-4.9%
USER FEES	401,000	368,000	-8.2%
PROGRAM FEES	106,500	97,500	-8.5%
DONATIONS & GRANTS	2,000	2,001,000	99950.0%
CONCESSIONS	91,900	83,100	-9.6%
BOND PROCEEDS	<u>1,400,000</u>	<u>1,400,000</u>	<u>0.0%</u>
TOTAL REVENUE	<u><u>\$4,703,350</u></u>	<u><u>\$6,672,850</u></u>	<u><u>41.9%</u></u>

**FY2017
BUDGET**



**FY2018
BUDGET**

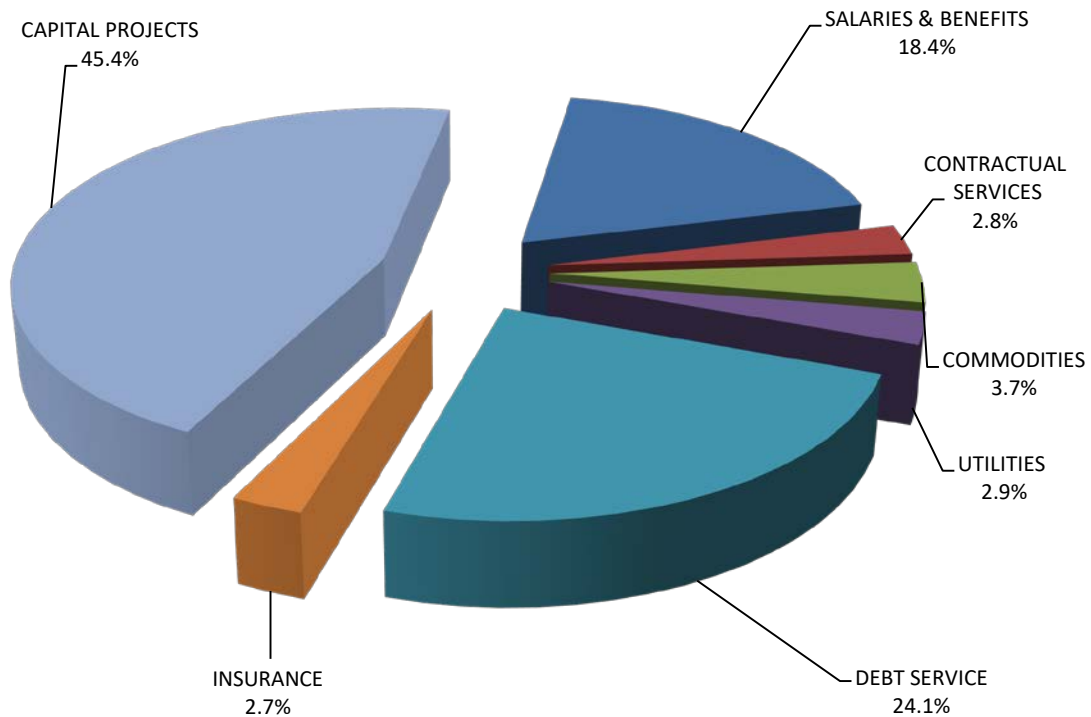


CHICAGO HEIGHTS PARK DISTRICT

FISCAL YEAR 2018 CONSOLIDATED EXPENSES EXPENSES BY OBJECT

OBJECT	TOTAL EXPENSES- ALL FUNDS
SALARIES & BENEFITS	\$1,223,285
CONTRACTUAL SERVICES	186,500
COMMODITIES	244,100
UTILITIES	195,500
DEBT SERVICE	1,599,871
INSURANCE	180,000
CAPITAL PROJECTS	3,023,000
<i>TOTAL EXPENSES</i>	<i>\$6,652,256</i>

FY2018 BUDGET

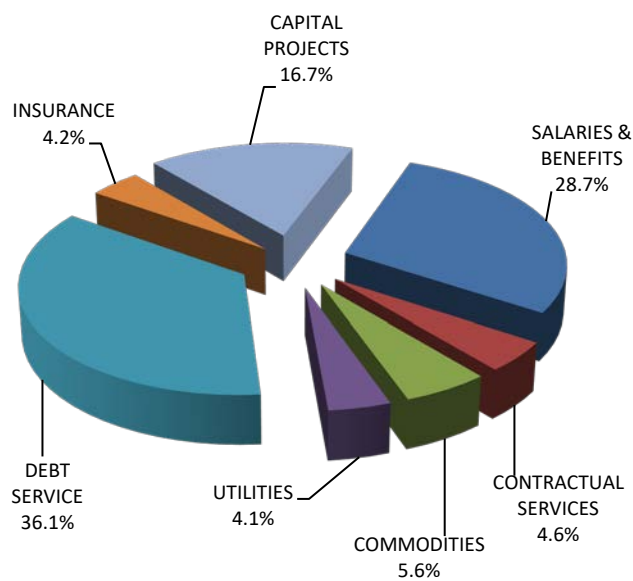


CHICAGO HEIGHTS PARK DISTRICT

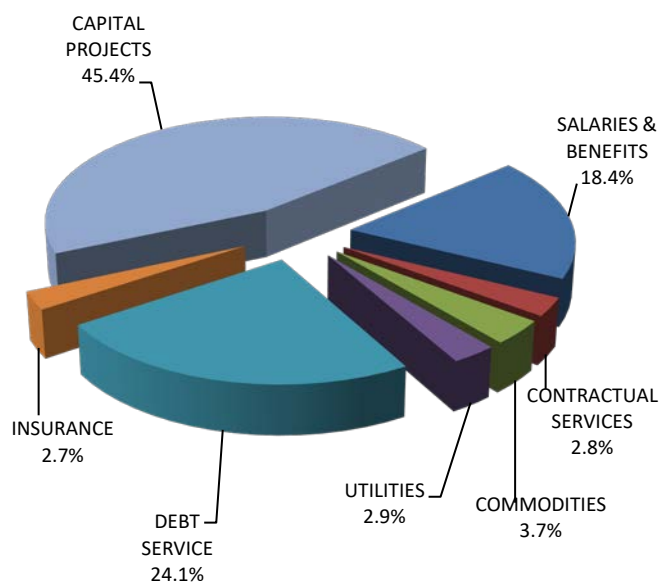
FISCAL YEAR 2018 CONSOLIDATED EXPENSES EXPENSES BY OBJECT FISCAL YEARS 2017 AND 2018

OBJECT	2017 BUDGET	2018 BUDGET	PERCENT INCREASE/ DECREASE
SALARIES & BENEFITS	\$1,261,608	\$1,223,285	-3.0%
CONTRACTUAL SERVICES	204,000	186,500	-8.6%
COMMODITIES	249,500	244,100	-2.2%
UTILITIES	180,000	195,500	8.6%
DEBT SERVICE	1,587,266	1,599,871	0.8%
INSURANCE	185,500	180,000	-3.0%
CAPITAL PROJECTS	734,000	3,023,000	311.9%
TOTAL EXPENSES	\$4,401,874	\$6,652,256	51.1%

**FY2017
BUDGET**



**FY2018
BUDGET**



CHICAGO HEIGHTS PARK DISTRICT

FISCAL YEAR 2018 BUDGET

Financial

Mission

Financial Reporting and Funds

Budgeted Revenues & Expenses Fiscal Year 2018 (Summary)

Budgeted Revenues & Expenses Fiscal Year 2018

Fiscal Year 2018 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, IMRF/FICA, and Grant.

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

GRANT FUND

The Grant Fund accounts for all grant revenue received by the Park District and any related 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, 2018
(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	\$ 490,000	\$ 872,100	\$ 13,000	\$ 193,000	\$ 68,000	\$ 186,750	\$ 1,450,000	\$ 2,000,000	\$ 5,272,850
Budgeted Other Sources	-	400,000	-	-	-	-	200,000	800,000	1,400,000
Total Budgeted Revenues & Other Sources	<u>490,000</u>	<u>1,272,100</u>	<u>13,000</u>	<u>193,000</u>	<u>68,000</u>	<u>186,750</u>	<u>1,650,000</u>	<u>2,800,000</u>	<u>6,672,850</u>
Budgeted Expenses	<u>(419,061)</u>	<u>(1,190,324)</u>	<u>(25,500)</u>	<u>(180,000)</u>	<u>(63,000)</u>	<u>(150,000)</u>	<u>(1,601,371)</u>	<u>(3,023,000)</u>	<u>(6,652,256)</u>
Excess of Revenues & Other Sources over Expenses	<u>\$ 70,939</u>	<u>\$ 81,776</u>	<u>\$ (12,500)</u>	<u>\$ 13,000</u>	<u>\$ 5,000</u>	<u>\$ 36,750</u>	<u>\$ 48,629</u>	<u>\$ (223,000)</u>	<u>\$ 20,594</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>
Revenues, other sources, and transfers in over (under) expenses and transfers (out)	<u>\$ 55,939</u>	<u>\$ 81,776</u>	<u>\$ 2,500</u>	<u>\$ 13,000</u>	<u>\$ 5,000</u>	<u>\$ 36,750</u>	<u>\$ 48,629</u>	<u>\$ (223,000)</u>	<u>\$ 20,594</u>

Official Budget was approved by the BOARD OF COMMISSIONERS:

DATE: _____

ATTEST: _____
Secretary, Board of Commissioners

SCHEDULE OF BUDGETED REVENUES AND EXPENSES

Year Ending April 30, 2018

	General		Special Revenue				Debt Service	Capital Projects	Total
	General	Recreation	Audit	Liability Insurance	Park Police	IMRF/FICA	Debt Service	Capital Projects	
REVENUES									
Property taxes	\$ 325,000	\$ 235,000	\$ 13,000	\$ 193,000	\$ 68,000	\$ 168,750	\$ 1,450,000	\$ -	\$ 2,452,750
Corporate personal property replacement taxes	165,000	-	-	-	-	18,000	-	-	183,000
Rentals	-	87,500	-	-	-	-	-	-	87,500
User fees	-	368,000	-	-	-	-	-	-	368,000
Program fees	-	97,500	-	-	-	-	-	-	97,500
Donations & grants	-	1,000	-	-	-	-	-	2,000,000	2,001,000
Concessions	-	83,100	-	-	-	-	-	-	83,100
Total Revenues	<u>490,000</u>	<u>872,100</u>	<u>13,000</u>	<u>193,000</u>	<u>68,000</u>	<u>186,750</u>	<u>1,450,000</u>	<u>2,000,000</u>	<u>5,272,850</u>
OTHER SOURCES									
Bond proceeds	-	400,000	-	-	-	-	200,000	800,000	1,400,000
Total Other Sources	<u>-</u>	<u>400,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>200,000</u>	<u>800,000</u>	<u>1,400,000</u>
Total Revenues & Other Sources	<u>490,000</u>	<u>1,272,100</u>	<u>13,000</u>	<u>193,000</u>	<u>68,000</u>	<u>186,750</u>	<u>1,650,000</u>	<u>2,800,000</u>	<u>6,672,850</u>
EXPENSES									
Salaries & benefits	331,711	678,574	-	-	63,000	150,000	-	-	1,223,285
Contractual services	30,250	129,250	25,500	-	-	-	1,500	-	186,500
Commodities	32,350	211,750	-	-	-	-	-	-	244,100
Utilities	24,750	170,750	-	-	-	-	-	-	195,500
Debt service	-	-	-	-	-	-	1,599,871	-	1,599,871
Insurance	-	-	-	180,000	-	-	-	-	180,000
Capital projects	-	-	-	-	-	-	-	3,023,000	3,023,000
Total Expenses	<u>419,061</u>	<u>1,190,324</u>	<u>25,500</u>	<u>180,000</u>	<u>63,000</u>	<u>150,000</u>	<u>1,601,371</u>	<u>3,023,000</u>	<u>6,652,256</u>
Revenues & other sources over (under) expenses	\$ 70,939	\$ 81,776	\$ (12,500)	\$ 13,000	\$ 5,000	\$ 36,750	\$ 48,629	\$ (223,000)	\$ 20,594
Transfers in	-	-	15,000	-	-	-	-	-	15,000
Transfers out	(15,000)	-	-	-	-	-	-	-	(15,000)
Revenues and transfers in over (under) expenses and transfers (out)	<u>\$ 55,939</u>	<u>\$ 81,776</u>	<u>\$ 2,500</u>	<u>\$ 13,000</u>	<u>\$ 5,000</u>	<u>\$ 36,750</u>	<u>\$ 48,629</u>	<u>\$ (223,000)</u>	<u>\$ 20,594</u>

GENERAL FUND REVENUE

Year Ended April 30, 2018

	<u>FY 2017 Budget</u>	<u>FY 2018 Budget</u>
REVENUE		
10-00-00		
Property Taxes		
414010 Property taxes	<u>\$ 324,000</u>	<u>\$ 325,000</u>
Replacement Taxes		
424020 Replacement taxes	<u>150,000</u>	<u>165,000</u>
Total Revenue	<u><u>\$ 474,000</u></u>	<u><u>\$ 490,000</u></u>

GENERAL FUND EXPENSES

Year Ended April 30, 2018

	<u>FY 2017 Budget</u>	<u>FY 2018 Budget</u>
EXPENSES		
By Department:		
Administration		
10-10-00		
Full Time Salaries		
515010 Supervisor's	\$ 76,765	\$ 83,273
515100 Office positions	<u>65,503</u>	<u>42,736</u>
Total Full Time Salaries	<u>142,268</u>	<u>126,009</u>
Part Time Salaries		
515310 Office help	<u>10,000</u>	<u>20,000</u>
Fringe Benefits		
538010 Group health insurance	<u>65,000</u>	<u>60,000</u>
Contractual Services		
547050 Legal services	7,500	15,000
547110 Other services	500	500
547210 Public notices	1,000	1,500
547230 Printing & reproduction	3,000	1,000
547250 Membership & dues	<u>7,000</u>	<u>5,000</u>
Total Contractual Services	<u>19,000</u>	<u>23,000</u>
Commodities		
556170 Office supplies	7,500	6,000
556900 Other commodities	<u>7,500</u>	<u>8,000</u>
Total Commodities	<u>15,000</u>	<u>14,000</u>
Total Administration Expenses	<u>251,268</u>	<u>243,009</u>

GENERAL FUND EXPENSES
Year Ended April 30, 2018

	FY 2017 Budget	FY 2018 Budget
Parks Maintenance		
10-15-00		
Full Time Salaries		
515090 Maintenance positions	54,080	55,702
Total Full Time Salaries	54,080	55,702
Part Time Salaries		
525300 Maintenance labor	75,000	70,000
Contractual Services		
547500 Security system	4,000	4,000
547700 Service contracts	3,000	3,250
Total Contractual Services	7,000	7,250
Commodities		
556240 Janitorial supplies	2,000	1,500
556530 Vehicle fuels	10,000	10,000
556630 Minor equipment, tools	1,500	500
556860 Repairs & maint materials	4,000	4,000
556870 Repairs/maint materials- vehicles	1,500	100
556900 Other commodities	2,000	2,250
Total Commodities	21,000	18,350
Utilities		
567290 Telephone	4,500	5,750
567450 Electricity	2,500	4,000
567460 Northern Illinois gas	6,000	5,000
567480 Refuse/scavenger	10,000	10,000
Total Utilities	23,000	24,750
Total Parks Maintenance Expenses	180,080	176,052
Total Expenses	431,348	419,061
Other		
795000 Transfers out	15,000	15,000
Total Expenses and Transfers out	\$ 446,348	\$ 434,061

RECREATION FUND REVENUE
Year Ended April 30, 2018

	FY 2017 Budget	FY 2018 Budget
REVENUE		
20-00-00		
Property Taxes		
414010 Property taxes	\$ 234,000	\$ 235,000
User Fees		
454210 Attendant fees	11,000	10,000
OTHER SOURCES		
414180 Bond proceeds	400,000	400,000
Total Income	645,000	645,000
Programs		
20-25-00		
Trips & outings		
464470 Outings & trips	5,000	2,500
Special events		
464400 Program fees	10,000	11,000
Youth soccer		
464400 Program fees	4,000	2,000
474520 Donations, grants	1,000	-
Total youth soccer	5,000	2,000
Adult fitness		
464430 Athletic recreation	17,500	12,500
Golf lessons		
464430 Athletic recreation	500	500

RECREATION FUND REVENUE
Year Ended April 30, 2018

	FY 2017 Budget	FY 2018 Budget
Little league baseball		
464420 Athletic leagues	4,000	4,000
474520 Donations, grants	1,000	1,000
484350 Food & soft drinks	100	100
	<u>5,100</u>	<u>5,100</u>
Total little league baseball	<u>5,100</u>	<u>5,100</u>
Swimming		
464400 Program fees	<u>16,500</u>	<u>15,000</u>
Youth basketball		
464400 Program fees	3,000	3,000
474520 Donations, grants	-	1,000
	<u>3,000</u>	<u>4,000</u>
Total youth basketball	<u>3,000</u>	<u>4,000</u>
Youth fitness		
464430 Athletic recreation	<u>1,000</u>	<u>1,000</u>
Camps		
464400 Program fees	<u>45,000</u>	<u>45,000</u>
Total Programs Revenue	<u>108,600</u>	<u>98,600</u>

RECREATION FUND REVENUE

Year Ended April 30, 2018

	<u>FY 2017 Budget</u>	<u>FY 2018 Budget</u>
Recreation Center		
20-26-00		
Rentals		
444120 Rental of buildings	<u>12,000</u>	<u>12,500</u>
User fees		
454210 Attendant fees	<u>30,000</u>	<u>20,000</u>
Concession sales		
484350 Food & soft drinks	<u>300</u>	<u>-</u>
Total Recreation Center Revenue	<u>42,300</u>	<u>32,500</u>

RECREATION FUND REVENUE

Year Ended April 30, 2018

	<u>FY 2017 Budget</u>	<u>FY 2018 Budget</u>
East Course Concessions		
20-27-00		
Rentals		
444120 Rental of buildings	<u>20,000</u>	<u>15,000</u>
Concession sales		
484330 Liquor sales	20,000	22,500
484350 Food & soft drinks	<u>6,500</u>	<u>6,000</u>
Total concession sales	<u>26,500</u>	<u>28,500</u>
Total East Course Concessions Revenue	<u>46,500</u>	<u>43,500</u>
East Course Pro Shop		
20-28-00		
User Fees		
454380 Green fees	150,000	150,000
454400 Golf carts	<u>45,000</u>	<u>45,000</u>
Total user fees	<u>195,000</u>	<u>195,000</u>
Concession sales		
484370 Merchandise sales	<u>7,500</u>	<u>5,000</u>
Total East Course Pro Shop Revenue	<u>202,500</u>	<u>200,000</u>
Total East Golf Course Revenue	<u>249,000</u>	<u>243,500</u>

RECREATION FUND REVENUE
Year Ended April 30, 2018

	FY 2017 Budget	FY 2018 Budget
West Course Concessions		
20-30-81		
Rentals		
444120 Rental of buildings	60,000	60,000
Concession sales		
484330 Liquor sales	45,000	40,000
484350 Food & soft drinks	10,000	7,500
Total concession sales	55,000	47,500
Total West Course Concessions Revenue	115,000	107,500
West Course Pro Shop		
20-30-90		
User Fees		
454380 Green fees	130,000	110,500
454400 Golf carts	35,000	32,500
Total user fees	165,000	143,000
Concession sales		
484370 Merchandise sales	2,500	2,000
Total West Course Pro Shop Revenue	167,500	145,000
Total West Golf Course Revenue	282,500	252,500
Total Revenue	\$ 1,327,400	\$ 1,272,100

RECREATION FUND EXPENSES

Year Ended April 30, 2018

	FY 2017 Budget	FY 2018 Budget
	<u> </u>	<u> </u>
EXPENSES		
By Department:		
Administration		
20-10-00		
Contractual Services		
547230 Printing & reproduction	\$ 25,000	\$ 20,000
547270 Postage & ups	2,500	2,000
	<u> </u>	<u> </u>
Total Contractual Services	<u>27,500</u>	<u>22,000</u>
Commodities		
556170 Office supplies	5,000	6,000
556900 Other commodities	5,000	6,000
	<u> </u>	<u> </u>
Total Commodities	<u>10,000</u>	<u>12,000</u>
Utilities		
567290 Telephone	1,000	1,000
	<u> </u>	<u> </u>
Total Administration Expenses	<u>38,500</u>	<u>35,000</u>

RECREATION FUND EXPENSES

Year Ended April 30, 2018

	<u>FY 2017 Budget</u>	<u>FY 2018 Budget</u>
Programs		
20-25-00		
Trips & Outings		
20-25-10		
Contractual Services		
547990 Tickets, admission & outings	<u>7,500</u>	<u>5,000</u>
Special Events		
20-25-12		
Contractual Services		
547120 Instructors/program svcs	<u>10,000</u>	<u>7,500</u>
Commodities		
556450 Program supplies	19,000	20,000
556451 Commissioner expenses- Ward 1	3,000	3,000
556452 Commissioner expenses- Ward 2	3,000	3,000
556453 Commissioner expenses- Ward 3	3,000	3,000
556454 Commissioner expenses- Ward 4	3,000	3,000
556455 Commissioner expenses- Ward 5	3,000	3,000
556456 Commissioner expenses- Ward 6	3,000	3,000
556457 Commissioner expenses- Ward 7	<u>3,000</u>	<u>3,000</u>
Total Commodities	<u>40,000</u>	<u>41,000</u>
Total Special Events Expenses	<u>50,000</u>	<u>48,500</u>
Youth Soccer		
20-25-13		
Contractual Services		
547120 Instructors/program svcs	<u>3,000</u>	<u>3,000</u>
Commodities		
556450 Program supplies	4,500	4,000
556970 Supplies- awards	<u>1,500</u>	<u>1,500</u>
Total Commodities	<u>6,000</u>	<u>5,500</u>
Total Youth Soccer Expenses	<u>9,000</u>	<u>8,500</u>

RECREATION FUND EXPENSES

Year Ended April 30, 2018

	<u>FY 2017 Budget</u>	<u>FY 2018 Budget</u>
Adult Fitness		
20-25-30		
Contractual Services		
547120 Instructors/program svcs	<u>12,500</u>	<u>9,000</u>
Total Adult Fitness Expenses	<u>12,500</u>	<u>9,000</u>
Golf Lessons		
20-25-33		
Contractual Services		
547120 Instructors/program svcs	<u>250</u>	<u>750</u>
Total Golf Lessons Expenses	<u>250</u>	<u>750</u>
Little League Baseball		
20-25-51		
Contractual Services		
547120 Instructors/program svcs	<u>1,000</u>	<u>1,000</u>
547150 Referees/officials	<u>1,500</u>	<u>1,500</u>
548000 Entry fees	<u>500</u>	<u>500</u>
Total Contractual Services	<u>3,000</u>	<u>3,000</u>
Commodities		
556450 Program supplies	<u>5,000</u>	<u>5,000</u>
Total Commodities	<u>5,000</u>	<u>5,000</u>
Total Little League Baseball Expenses	<u>8,000</u>	<u>8,000</u>
Swimming		
20-25-53		
Contractual Services		
547120 Instructors/program svcs	<u>13,500</u>	<u>10,000</u>
Total Swimming Expenses	<u>13,500</u>	<u>10,000</u>

RECREATION FUND EXPENSES

Year Ended April 30, 2018

	<u>FY 2017 Budget</u>	<u>FY 2018 Budget</u>
Youth Basketball		
20-25-54		
Contractual Services		
547120 Instructors/program svcs	<u>5,000</u>	<u>2,000</u>
Commodities		
556450 Program supplies	1,000	4,000
556970 Supplies- awards	<u>1,500</u>	<u>500</u>
Total Commodities	<u>2,500</u>	<u>4,500</u>
Total Youth Basketball Expenses	<u>7,500</u>	<u>6,500</u>
Youth Fitness		
20-25-60		
Commodities		
556450 Program supplies	<u>500</u>	<u>500</u>
Total Youth Fitness Expenses	<u>500</u>	<u>500</u>
Camps		
20-25-61		
Part-Time Salaries		
525380 Instructors	<u>50,000</u>	<u>55,000</u>
Contractual Services		
547990 Tickets, admissions & outings	<u>1,500</u>	<u>1,500</u>
Commodities		
556450 Program supplies	<u>5,500</u>	<u>6,000</u>
Total Camp Expenses	<u>57,000</u>	<u>62,500</u>
Total Program Expenses	<u>165,750</u>	<u>159,250</u>

RECREATION FUND EXPENSES

Year Ended April 30, 2018

	FY 2017 Budget	FY 2018 Budget
Recreation Center 20-26-00		
Full Time Salaries		
515210 Program director	40,420	41,633
Part Time Salaries		
525470 Rec center custodians	45,000	45,000
Contractual Services		
547110 Other services	13,500	13,000
547230 Printing & reproduction	500	-
547500 Security system/park police	10,500	15,000
547700 Service contracts	7,500	10,000
Total Contractual Services	32,000	38,000
Commodities		
556240 Janitorial supplies	14,000	15,000
556270 Medical & lab supplies	500	500
556350 Food & soft drinks	500	500
556860 Repairs & maint materials	500	500
556900 Other commodities	4,000	4,500
Total Commodities	19,500	21,000
Utilities		
567290 Telephone	16,000	10,000
537450 Electricity	26,500	35,000
567460 Northern Illinois gas	9,000	7,500
567470 Water/sewer	3,500	3,500
567480 Refuse/scavenger	5,500	3,000
Total Utilities	60,500	59,000
Total Recreation Center Expenses	197,420	204,633

RECREATION FUND EXPENSES

Year Ended April 30, 2018

	FY 2017 Budget	FY 2018 Budget
East Course Concessions 20-27-80		
Contractual Services		
547110 Other services	500	500
Commodities		
556170 Office supplies	1,000	500
556330 Liquor cost of sales	12,500	12,500
556350 Food & soft drinks	5,000	5,000
556360 Kitchen supplies & expense	500	500
Total Commodities	19,000	18,500
Total East Course Concessions Expenses	19,500	19,000

RECREATION FUND EXPENSES

Year Ended April 30, 2018

	FY 2017 Budget	FY 2018 Budget
East Golf Course- Pro Shop		
20-28-90		
Part Time Salaries		
525430 Starters/rangers	40,000	47,500
Contractual Services		
547110 Other services	2,500	2,000
547230 Printing & reproduction	2,000	500
547250 Membership & dues	1,500	500
547500 Security system/park police	4,000	3,000
Total Contractual Services	10,000	6,000
Commodities		
556170 Office supplies	4,000	4,500
556240 Janitorial supplies	500	1,000
556370 Merchandise cost of sales	500	1,500
556860 Repairs & maint materials	500	500
556870 Repairs/maint materials- vehicles	500	500
556900 Other commodities	500	500
Total Commodities	6,500	8,500
Utilities		
567290 Telephone	10,000	10,000
567450 Electricity	15,000	20,000
567460 Northern Illinois gas	2,750	4,000
567470 Water/sewer	1,000	1,000
567480 Refuse/scavenger	4,250	5,500
Total Utilities	33,000	40,500
Total East Golf Course- Pro Shop Expenses	89,500	102,500

RECREATION FUND EXPENSES

Year Ended April 30, 2018

	<u>FY 2017 Budget</u>	<u>FY 2018 Budget</u>
East Golf Maintenance 20-28-91		
Full Time Salaries		
515080 Mechanics	28,500	29,355
515090 Maintenance labor	27,040	27,040
Total Full Time Salaries	<u>55,540</u>	<u>56,395</u>
Part Time Salaries		
525300 Maintenance labor	60,000	30,000
Fringe Benefits		
538010 Group health insurance	70,000	80,000
Contractual Services		
547110 Other services	1,000	500
547250 Memberships & dues	500	500
547500 Security system/park police	1,250	4,500
Total Contractual Services	<u>2,750</u>	<u>5,500</u>
Commodities		
556210 Horticultural supplies	3,500	5,000
556240 Janitorial supplies	500	1,000
556530 Vehicle fuels	25,000	23,000
556550 Oil, lubrication & cleaners	1,000	1,000
556630 Minor equipment, tools	2,500	1,000
556850 Fertilizer & ground chemicals	2,500	2,500
556860 Repairs & maint materials	1,000	1,500
556870 Repairs & maint materials- vehicles	500	500
556900 Other commodities	500	500
Total Commodities	<u>37,000</u>	<u>36,000</u>
Utilities		
567290 Telephone	1,000	1,000
567460 Northern Illinois gas	2,750	4,000
567470 Water/sewer	1,750	1,750
Total Utilities	<u>5,500</u>	<u>6,750</u>
Total East Golf Maintenance Expenses	<u>230,790</u>	<u>214,645</u>
Total East Golf Course Expenses	<u>339,790</u>	<u>336,145</u>

RECREATION FUND EXPENSES

Year Ended April 30, 2018

	FY 2017 Budget	FY 2018 Budget
Park Houses 20-29-20		
Part Time Salaries		
525350 Attendants	30,000	15,000
Contractual Services		
547500 Security system/park police	500	-
547700 Service contracts	3,000	1,500
Total Contractual Services	3,500	1,500
Utilities		
567290 Telephone	5,000	3,000
567450 Electricity	12,500	14,000
567460 Northern Illinois gas	7,000	8,000
Total Utilities	24,500	25,000
Total Park Houses Expenses	58,000	41,500

RECREATION FUND EXPENSES

Year Ended April 30, 2018

	FY 2017 Budget	FY 2018 Budget
West Golf Course- Banquets		
20-30-81		
Contractual Services		
547690 Repairs & maintenance- service	500	500
547700 Service contracts	3,500	3,500
Total Contractual Services	<u>4,000</u>	<u>4,000</u>
Commodities		
556330 Liquor cost of sales	22,000	17,500
556350 Food & soft drinks	12,000	10,000
556360 Kitchen supplies & expense	1,500	750
Total Commodities	<u>35,500</u>	<u>28,250</u>
 Total West Golf Course- Banquets Expenses	 <u>39,500</u>	 <u>32,250</u>

RECREATION FUND EXPENSES

Year Ended April 30, 2018

	<u>FY 2017 Budget</u>	<u>FY 2018 Budget</u>
West Golf Course- Pro Shop 20-30-90		
Full Time Salaries		
515010 Director, supt's & mgr's	<u>76,100</u>	<u>56,780</u>
Part Time Salaries		
525340 Cashiers	<u>50,000</u>	<u>50,000</u>
Fringe Benefits		
538010 Group health insurance	<u>50,000</u>	<u>47,500</u>
Contractual Services		
547110 Other services	3,500	3,500
547230 Printing & reproduction	1,000	500
547250 Membership & dues	3,000	1,000
547500 Security system/park police	3,000	1,000
547690 Maintenance- service	<u>500</u>	<u>500</u>
Total Contractual Services	<u>11,000</u>	<u>6,500</u>
Commodities		
556030 Books & publications	500	500
556170 Office supplies	4,500	5,000
556240 Janitorial supplies	500	500
556370 Merchandise cost of sales	500	1,500
556860 Repairs & maint materials	500	500
556900 Other commodities	<u>500</u>	<u>1,000</u>
Total Commodities	<u>7,000</u>	<u>9,000</u>
Utilities		
567290 Telephone	4,000	4,500
567450 Electricity	12,500	15,000
567460 Northern Illinois gas	5,500	6,500
567470 Water/sewer	<u>3,000</u>	<u>3,500</u>
Total Utilities	<u>25,000</u>	<u>29,500</u>
Total West Golf Course- Pro Shop Expenses	<u>219,100</u>	<u>199,280</u>

RECREATION FUND EXPENSES

Year Ended April 30, 2018

	FY 2017 Budget	FY 2018 Budget
West Golf Maintenance 20-30-91		
Full Time Salaries		
515050 Supervisors	52,200	53,766
Part Time Salaries		
525300 Maintenance labor	85,000	100,000
Contractual Services		
547110 Other services	2,000	3,500
Commodities		
556210 Horticultural supplies	2,500	2,000
556530 Vehicle fuels	10,000	12,500
556850 Fertilizer & ground chemicals	5,000	500
556860 Repairs & maint materials	500	500
556870 Repairs & maint materials- vehicles	500	-
556900 Other commodities	1,000	500
Total Commodities	19,500	16,000
Utilities		
567290 Telephone	2,000	2,000
567460 Northern Illinois gas	500	500
567480 Refuse/scavenger	5,000	6,500
Total Utilities	7,500	9,000
Total West Golf Maintenance Expenses	166,200	182,266
Total West Golf Course Expenses	424,800	413,796
Total Expenses	\$ 1,224,260	\$ 1,190,324

AUDIT FUND REVENUE & EXPENSES
Year Ended April 30, 2018

	FY 2017 Budget	FY 2018 Budget
REVENUE		
23-00-00		
Property Taxes		
414010 Property taxes	\$ 12,600	\$ 13,000
Total Revenue	<u>12,600</u>	<u>13,000</u>
Other		
495000 Transfers in	<u>15,000</u>	<u>15,000</u>
Total Revenue & Transfers in	<u><u>\$ 27,600</u></u>	<u><u>\$ 28,000</u></u>
EXPENSES		
Contractual Services		
547010 Auditing services	\$ 25,500	\$ 25,500
Total Expenses	<u><u>\$ 25,500</u></u>	<u><u>\$ 25,500</u></u>

LIABILITY INSURANCE FUND REVENUE & EXPENSES

Year Ended April 30, 2018

	<u>FY 2017</u> <u>Budget</u>	<u>FY 2018</u> <u>Budget</u>
REVENUE		
24-00-00		
Property Taxes		
414010 Property taxes	\$ 192,600	\$ 193,000
Total Revenue	<u>\$ 192,600</u>	<u>\$ 193,000</u>
EXPENSES		
Insurance		
578090 Insurance premiums	\$ 90,000	\$ 82,000
578140 Surety bonds	500	500
578180 Workmen's compensation ins	45,000	50,000
578190 Unemployment insurance	<u>50,000</u>	<u>47,500</u>
Total Insurance	<u>185,500</u>	<u>180,000</u>
Total Expenses	<u>\$ 185,500</u>	<u>\$ 180,000</u>

PARK POLICE FUND REVENUE & EXPENSES

Year Ended April 30, 2018

	<u>FY 2017</u> <u>Budget</u>	<u>FY 2018</u> <u>Budget</u>
REVENUE		
25-00-00		
Property Taxes		
414010 Property taxes	\$ 63,000	\$ 68,000
Total Revenue	<u>\$ 63,000</u>	<u>\$ 68,000</u>
EXPENSES		
Full Time Salaries		
515010 FT security	\$ 21,000	\$ -
Part Time Salaries		
525350 PT security	40,000	63,000
Total Expenses	<u>\$ 61,000</u>	<u>\$ 63,000</u>

IMRF/FICA FUND REVENUE & EXPENSES
Year Ended April 30, 2018

	<u>FY 2017 Budget</u>	<u>FY 2018 Budget</u>
REVENUE		
26-00-00		
Property Taxes		
414010 Property taxes	<u>\$ 168,750</u>	<u>\$ 168,750</u>
Replacement Taxes		
424020 Replacement taxes	<u>15,000</u>	<u>18,000</u>
Total Revenue	<u><u>\$ 183,750</u></u>	<u><u>\$ 186,750</u></u>
EXPENSES		
Fringe Benefits		
538500 Retirement IMRF	<u>\$ 70,000</u>	<u>\$ 70,000</u>
538510 Retirement FICA	<u>80,000</u>	<u>80,000</u>
Total Insurance	<u>150,000</u>	<u>150,000</u>
Total Expenses	<u><u>\$ 150,000</u></u>	<u><u>\$ 150,000</u></u>

DEBT SERVICE FUND REVENUE & EXPENSES
Year Ended April 30, 2018

	FY 2017 Budget	FY 2018 Budget
REVENUE		
30-00-00		
Property Taxes		
414010 Property taxes	\$ 1,450,000	\$ 1,450,000
OTHER SOURCES		
414810 Bond proceeds	200,000	200,000
Total Revenue	\$ 1,650,000	\$ 1,650,000
EXPENSES		
Contractual Services		
547380 Fiscal agent fees	\$ 3,000	\$ 1,500
Debt Service		
588420 Bond principal	1,465,000	1,475,000
588430 Bond interest	92,266	93,871
Total Debt Service	1,557,266	1,568,871
Cost of Issue		
640010 Cost of issue	30,000	31,000
Total Cost of Issue	30,000	31,000
Total Expenses	\$ 1,590,266	\$ 1,601,371

CAPITAL FUND REVENUE & EXPENSES

Year Ended April 30, 2018

	<u>FY 2017 Budget</u>	<u>FY 2018 Budget</u>
REVENUE		
99-00-00		
GRANT INCOME		
414930 Grant proceeds	\$ -	\$ 2,000,000
OTHER SOURCES		
414810 Bond proceeds	<u>800,000</u>	<u>800,000</u>
Total Revenue	<u>\$ 800,000</u>	<u>\$ 2,800,000</u>
EXPENSES		
Parks- General		
615420 Park beautification program	\$ 250,000	\$ 250,000
615430 Commissioners park	5,000	5,000
615440 Smith park	5,000	5,000
615450 Wacker park	5,000	5,000
615455 Jirtle park	5,000	5,000
615460 Euclid park	5,000	5,000
615470 Sesto park	5,000	5,000
615480 Swanson park	-	5,000
615490 King park	5,000	5,000
615500 Hodges park	5,000	5,000
615515 Meidell park	5,000	5,000
615520 Landeen	5,000	5,000
615535 Hap Bruno	<u>2,500</u>	<u>2,000</u>
Total Parks- General	<u>302,500</u>	<u>307,000</u>

CAPITAL FUND REVENUE & EXPENSES

Year Ended April 30, 2018

	<u>FY 2017</u> <u>Budget</u>	<u>FY 2018</u> <u>Budget</u>
EXPENSES		
Parks- Administration		
621000 Computerization project	25,000	40,000
621005 Consulting services	55,000	55,000
621030 Athletic equipment	10,000	15,000
621035 Park district vehicles	10,000	20,000
621040 Building improvement	250,000	250,000
621050 Office equipment	10,000	10,000
621055 Equipment for rec center	5,000	5,000
621060 Landscaping- rec center	1,000	5,000
621070 Mobiles at maint dept	2,000	5,000
621080 Machinery & equipment	7,500	10,000
	<u>375,500</u>	<u>415,000</u>
Total Parks- Administration	<u>375,500</u>	<u>415,000</u>
Parks- Outlay		
651100 Course land improvements	5,000	5,000
651150 Pump house	1,000	1,000
651200 Building improvements	20,000	25,000
651250 Landscaping- golfhouse	5,000	-
651300 Machinery & equipment	20,000	20,000
651710 Golf carts	5,000	50,000
651750 Grant expenditures	-	2,200,000
	<u>56,000</u>	<u>2,301,000</u>
Total Parks- Outlay	<u>56,000</u>	<u>2,301,000</u>
Total Expenses	<u><u>\$ 734,000</u></u>	<u><u>\$ 3,023,000</u></u>

**CHICAGO HEIGHTS PARK DISTRICT
FISCAL YEAR 2018 BUDGET**

Resolutions

2017 – 2018 Budget Legal Notice



NOTICE
2017 - 2018 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, 2017 will be on file and conveniently available for public inspection beginning Friday, June 9th, 2017, through Monday, July 10th, 2017 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 10th day of July, 2017 in the Chicago Heights Park District Board Room, 1400 Chicago Road, Chicago Heights, Illinois.

Dated this 9th day of June 2017.

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

Curtis Straczek, Secretary
Board of Commissioners
Chicago Heights Park District