

CHICAGO HEIGHTS PARK DISTRICT



Annual Budget
Fiscal Year 2019



www.chparkdistrict.net

FISCAL YEAR 2019 BUDGET

Prepared by:
Business Office

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CHICAGO HEIGHTS PARK DISTRICT

FISCAL YEAR 2019 BUDGET

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CHICAGO HEIGHTS PARK DISTRICT

FISCAL YEAR 2019 BUDGET

Introduction

Transmittal Letter

Principal Officials



CHICAGO HEIGHTS PARK DISTRICT
Annual Budget
May 1st, 2018 to April 30th, 2019

Presented is the Annual Budget of the Chicago Heights Park District for the fiscal year ending April 30th, 2019. 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 2018-2019 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.

ANNUAL BUDGET
CHICAGO HEIGHTS PARK DISTRICT

FOR THE FISCAL YEAR
MAY 1, 2018 – APRIL 30, 2019

PRINCIPAL OFFICIALS

BOARD OF COMMISSIONERS

	<u><i>POSITION</i></u>
Belinda Mosby	President, Commissioner, Ward 1
Jessica Mancina	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 2019 BUDGET

Graphical

Revenue by Source

Expenses by Object

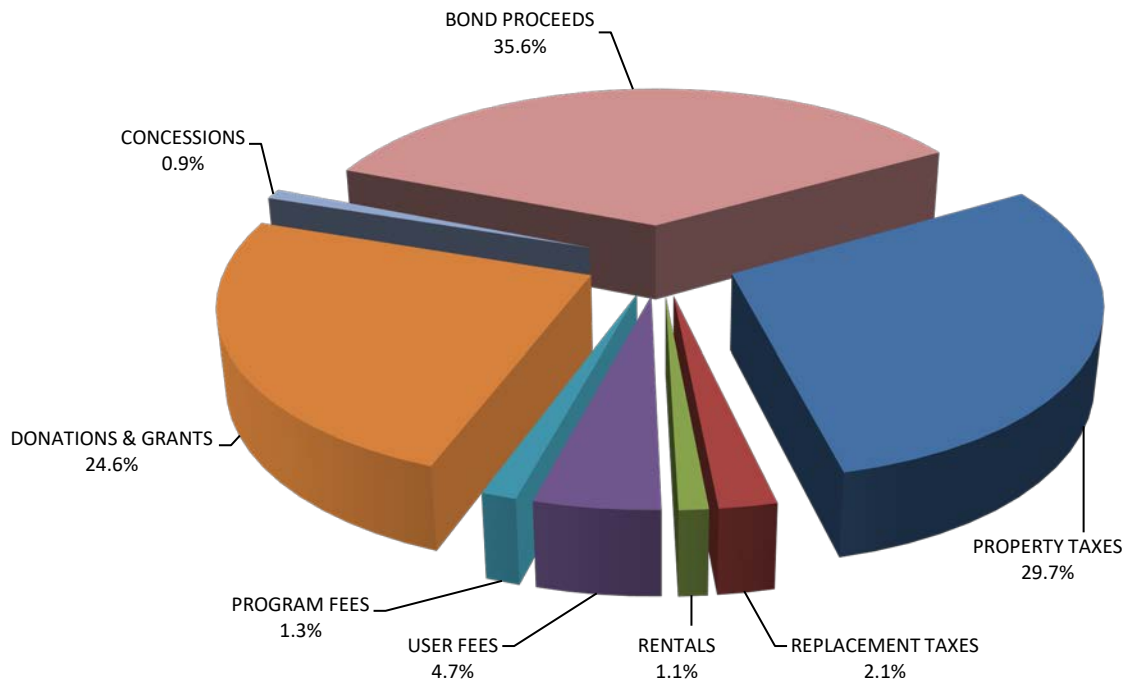


CHICAGO HEIGHTS PARK DISTRICT

FISCAL YEAR 2019 CONSOLIDATED REVENUE REVENUE BY SOURCE

SOURCE	TOTAL REVENUE- ALL FUNDS
PROPERTY TAXES	\$2,415,500
REPLACEMENT TAXES	175,000
RENTALS	89,000
USER FEES	380,000
PROGRAM FEES	107,250
DONATIONS & GRANTS	2,001,000
CONCESSIONS	75,100
BOND PROCEEDS	2,900,000
<i>TOTAL REVENUE</i>	<u><u>\$8,142,850</u></u>

FY2019 BUDGET

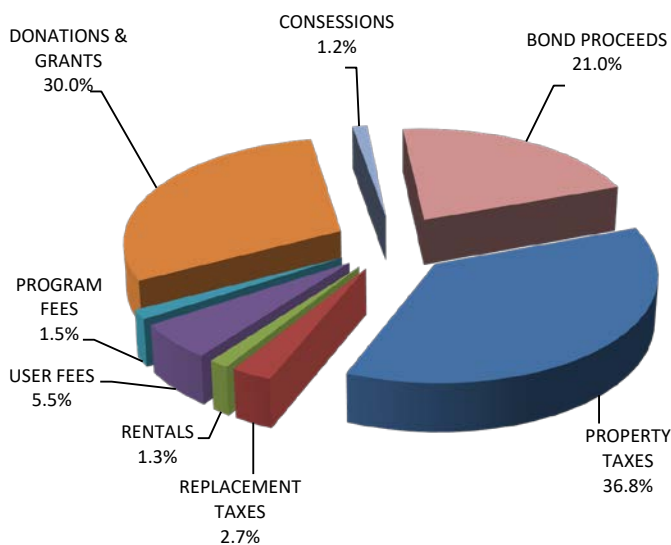


CHICAGO HEIGHTS PARK DISTRICT

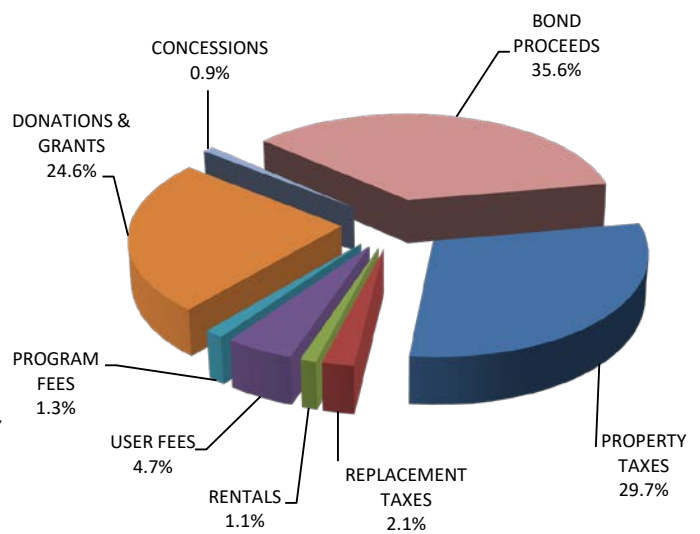
FISCAL YEAR 2019 CONSOLIDATED REVENUE REVENUE BY SOURCE FISCAL YEARS 2018 AND 2019

SOURCE	2018 BUDGET	2019 BUDGET	PERCENT INCREASE/ DECREASE
PROPERTY TAXES	\$2,452,750	\$2,415,500	-1.5%
REPLACEMENT TAXES	183,000	175,000	-4.4%
RENTALS	87,500	89,000	1.7%
USER FEES	368,000	380,000	3.3%
PROGRAM FEES	97,500	107,250	10.0%
DONATIONS & GRANTS	2,001,000	2,001,000	0.0%
CONCESSIONS	83,100	75,100	-9.6%
BOND PROCEEDS	<u>1,400,000</u>	<u>2,900,000</u>	<u>107.1%</u>
TOTAL REVENUE	<u>\$6,672,850</u>	<u>\$8,142,850</u>	<u>22.0%</u>

**FY2018
BUDGET**



**FY2019
BUDGET**

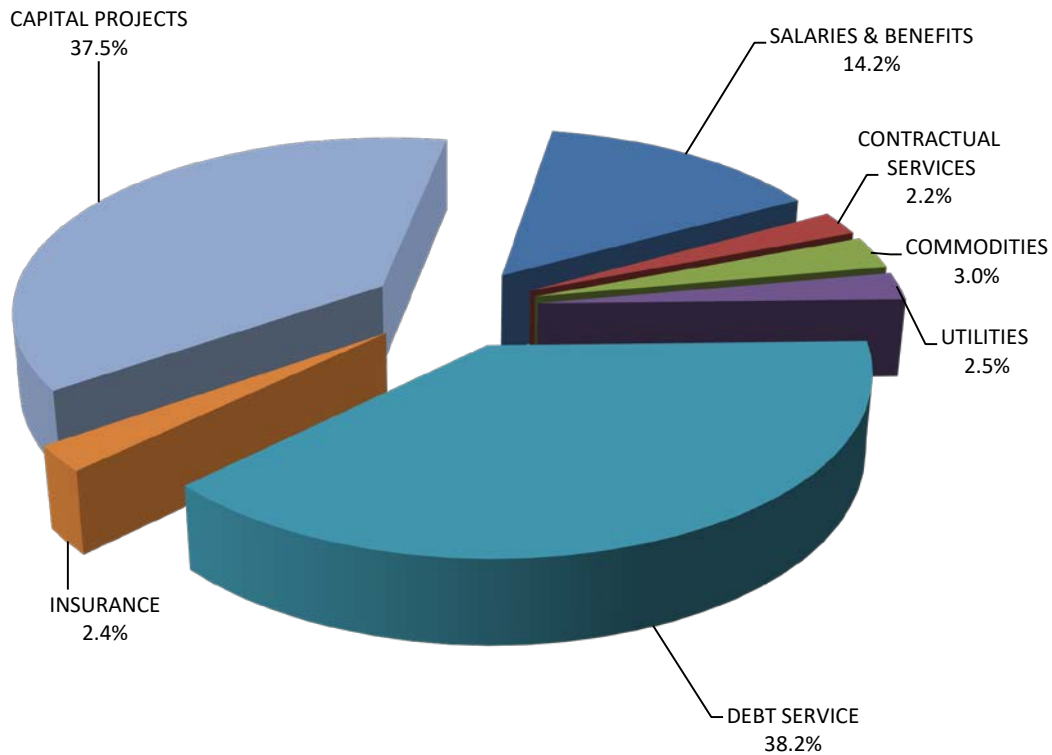


CHICAGO HEIGHTS PARK DISTRICT

FISCAL YEAR 2019 CONSOLIDATED EXPENSES EXPENSES BY OBJECT

OBJECT	TOTAL EXPENSES- ALL FUNDS
SALARIES & BENEFITS	\$1,164,582
CONTRACTUAL SERVICES	181,250
COMMODITIES	241,750
UTILITIES	204,000
DEBT SERVICE	3,136,200
INSURANCE	195,000
CAPITAL PROJECTS	3,078,000
<i>TOTAL EXPENSES</i>	<i>\$8,200,782</i>

FY2019 BUDGET

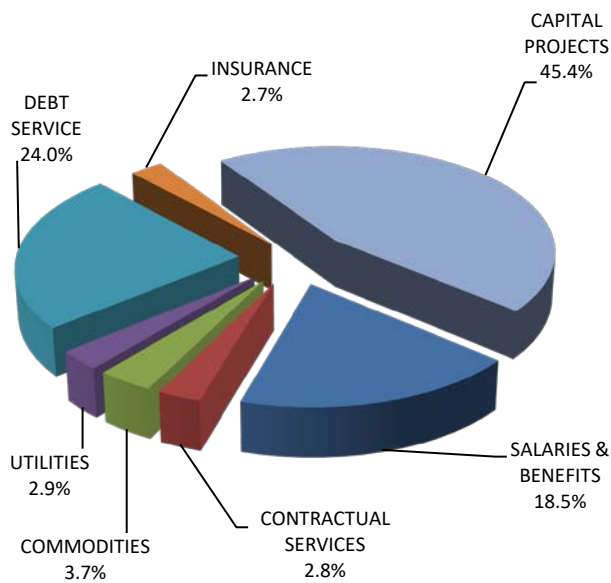


CHICAGO HEIGHTS PARK DISTRICT

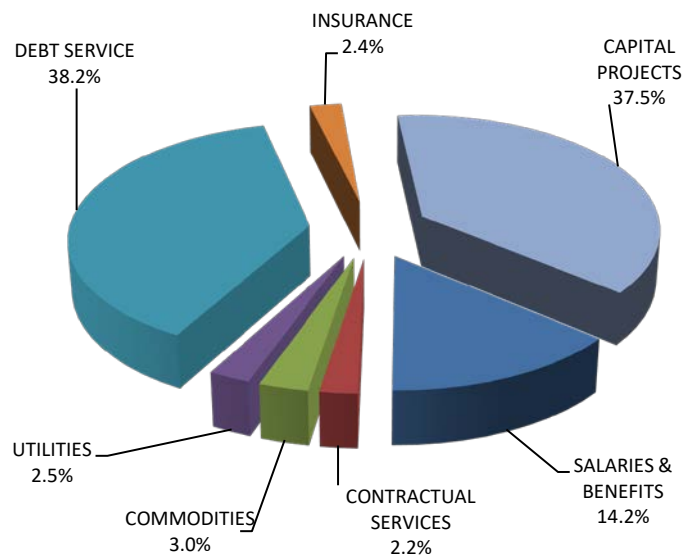
FISCAL YEAR 2019 CONSOLIDATED EXPENSES EXPENSES BY OBJECT FISCAL YEARS 2018 AND 2019

OBJECT	2018 BUDGET	2019 BUDGET	PERCENT INCREASE/DECREASE
SALARIES & BENEFITS	\$1,233,733	\$1,164,582	-5.6%
CONTRACTUAL SERVICES	186,500	181,250	-2.8%
COMMODITIES	244,100	241,750	-1.0%
UTILITIES	195,500	204,000	4.3%
DEBT SERVICE	1,599,871	3,136,200	96.0%
INSURANCE	180,000	195,000	8.3%
CAPITAL PROJECTS	3,023,000	3,078,000	1.8%
TOTAL EXPENSES	\$6,662,704	\$8,200,782	23.1%

**FY2018
BUDGET**



**FY2019
BUDGET**



CHICAGO HEIGHTS PARK DISTRICT

FISCAL YEAR 2019 BUDGET

Financial

Mission

Financial Reporting and Funds

Budgeted Revenues & Expenses Fiscal Year 2019 (Summary)

Budgeted Revenues & Expenses Fiscal Year 2019

Fiscal Year 2019 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, 2019
(in dollars)

	<u>General</u>	<u>Special Revenue</u>				<u>Debt Service</u>	<u>Capital Projects</u>		
	<u>General</u>	<u>Recreation</u>	<u>Audit</u>	<u>Liability Insurance</u>	<u>Park Police</u>	<u>IMRF/FICA</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total</u>
Budgeted Revenues	\$ 470,000	\$ 877,350	\$ 13,000	\$ 185,000	\$ 65,000	\$ 182,500	\$ 1,450,000	\$ 2,000,000	\$ 5,242,850
Budgeted Other Sources	-	250,000	-	-	-	-	1,700,000	950,000	2,900,000
Total Budgeted Revenues & Other Sources	470,000	1,127,350	13,000	185,000	65,000	182,500	3,150,000	2,950,000	8,142,850
Budgeted Expenses	(444,625)	(1,110,457)	(27,500)	(195,000)	(62,500)	(145,000)	(3,137,700)	(3,078,000)	(8,200,782)
Excess of Revenues & Other Sources over Expenses	\$ 25,375	\$ 16,893	\$ (14,500)	\$ (10,000)	\$ 2,500	\$ 37,500	\$ 12,300	\$ (128,000)	\$ (57,932)
Transfers in	-	-	15,000	-	-	-	-	-	15,000
Transfers out	(15,000)	-	-	-	-	-	-	-	(15,000)
Revenues, other sources, and transfers in over (under) expenses and transfers (out)	\$ 10,375	\$ 16,893	\$ 500	\$ (10,000)	\$ 2,500	\$ 37,500	\$ 12,300	\$ (128,000)	\$ (57,932)

SCHEDULE OF BUDGETED REVENUES AND EXPENSES

Year Ending April 30, 2019

	General		Special Revenue				Debt Service	Capital Projects	Total
	General	Recreation	Audit	Liability Insurance	Park Police	IMRF/FICA	Debt Service	Capital Projects	
REVENUES									
Property taxes	\$ 310,000	\$ 225,000	\$ 13,000	\$ 185,000	\$ 65,000	\$ 167,500	\$ 1,450,000	\$ -	\$ 2,415,500
Corporate personal property replacement taxes	160,000	-	-	-	-	15,000	-	-	175,000
Rentals	-	89,000	-	-	-	-	-	-	89,000
User fees	-	380,000	-	-	-	-	-	-	380,000
Program fees	-	107,250	-	-	-	-	-	-	107,250
Donations & grants	-	1,000	-	-	-	-	-	2,000,000	2,001,000
Concessions	-	75,100	-	-	-	-	-	-	75,100
Total Revenues	<u>470,000</u>	<u>877,350</u>	<u>13,000</u>	<u>185,000</u>	<u>65,000</u>	<u>182,500</u>	<u>1,450,000</u>	<u>2,000,000</u>	<u>5,242,850</u>
OTHER SOURCES									
Bond proceeds	-	250,000	-	-	-	-	1,700,000	950,000	2,900,000
Total Other Sources	<u>-</u>	<u>250,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,700,000</u>	<u>950,000</u>	<u>2,900,000</u>
Total Revenues & Other Sources	<u>470,000</u>	<u>1,127,350</u>	<u>13,000</u>	<u>185,000</u>	<u>65,000</u>	<u>182,500</u>	<u>3,150,000</u>	<u>2,950,000</u>	<u>8,142,850</u>
EXPENSES									
Salaries & benefits	353,125	603,957	-	-	62,500	145,000	-	-	1,164,582
Contractual services	30,000	122,250	27,500	-	-	-	1,500	-	181,250
Commodities	32,250	209,500	-	-	-	-	-	-	241,750
Utilities	29,250	174,750	-	-	-	-	-	-	204,000
Debt service	-	-	-	-	-	-	3,136,200	-	3,136,200
Insurance	-	-	-	195,000	-	-	-	-	195,000
Capital projects	-	-	-	-	-	-	-	3,078,000	3,078,000
Total Expenses	<u>444,625</u>	<u>1,110,457</u>	<u>27,500</u>	<u>195,000</u>	<u>62,500</u>	<u>145,000</u>	<u>3,137,700</u>	<u>3,078,000</u>	<u>8,200,782</u>
Revenues & other sources over (under) expenses	\$ 25,375	\$ 16,893	\$ (14,500)	\$ (10,000)	\$ 2,500	\$ 37,500	\$ 12,300	\$ (128,000)	\$ (57,932)
Transfers in	-	-	15,000	-	-	-	-	-	15,000
Transfers out	(15,000)	-	-	-	-	-	-	-	(15,000)
Revenues and transfers in over (under) expenses and transfers (out)	<u>\$ 10,375</u>	<u>\$ 16,893</u>	<u>\$ 500</u>	<u>\$ (10,000)</u>	<u>\$ 2,500</u>	<u>\$ 37,500</u>	<u>\$ 12,300</u>	<u>\$ (128,000)</u>	<u>\$ (57,932)</u>

GENERAL FUND REVENUE
Year Ended April 30, 2019

	<u>FY 2018</u> <u>Budget</u>	<u>FY 2019</u> <u>Budget</u>
REVENUE		
10-00-00		
Property Taxes		
414010 Property taxes	<u>\$ 325,000</u>	<u>\$ 310,000</u>
Replacement Taxes		
424020 Replacement taxes	<u>165,000</u>	<u>160,000</u>
Total Revenue	<u>\$ 490,000</u>	<u>\$ 470,000</u>

GENERAL FUND EXPENSES

Year Ended April 30, 2019

	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>
EXPENSES		
By Department:		
Administration		
10-10-00		
Full Time Salaries		
515010 Supervisor's	\$ 79,265	\$ 81,775
515100 Office positions	<u>43,128</u>	<u>45,648</u>
Total Full Time Salaries	<u>122,393</u>	<u>127,423</u>
Part Time Salaries		
515310 Office help	<u>20,000</u>	<u>25,000</u>
Fringe Benefits		
538010 Group health insurance	<u>60,000</u>	<u>75,000</u>
Contractual Services		
547050 Legal services	15,000	15,000
547110 Other services	500	500
547210 Public notices	1,500	1,000
547230 Printing & reproduction	1,000	1,000
547250 Membership & dues	<u>5,000</u>	<u>7,500</u>
Total Contractual Services	<u>23,000</u>	<u>25,000</u>
Commodities		
556170 Office supplies	6,000	6,000
556900 Other commodities	<u>8,000</u>	<u>7,500</u>
Total Commodities	<u>14,000</u>	<u>13,500</u>
Total Administration Expenses	<u>239,393</u>	<u>265,923</u>

GENERAL FUND EXPENSES
Year Ended April 30, 2019

	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>
Parks Maintenance		
10-15-00		
Full Time Salaries		
515090 Maintenance positions	54,080	55,702
Total Full Time Salaries	<u>54,080</u>	<u>55,702</u>
Part Time Salaries		
525300 Maintenance labor	<u>70,000</u>	<u>70,000</u>
Contractual Services		
547500 Security system	4,000	3,000
547700 Service contracts	<u>3,250</u>	<u>2,000</u>
Total Contractual Services	<u>7,250</u>	<u>5,000</u>
Commodities		
556240 Janitorial supplies	1,500	500
556530 Vehicle fuels	10,000	10,000
556630 Minor equipment, tools	500	1,000
556860 Repairs & maint materials	4,000	4,000
556870 Repairs/maint materials- vehicles	100	250
556900 Other commodities	<u>2,250</u>	<u>3,000</u>
Total Commodities	<u>18,350</u>	<u>18,750</u>
Utilities		
567290 Telephone	5,750	5,000
567450 Electricity	4,000	4,250
567460 Northern Illinois gas	5,000	10,000
567480 Refuse/scavenger	<u>10,000</u>	<u>10,000</u>
Total Utilities	<u>24,750</u>	<u>29,250</u>
Total Parks Maintenance Expenses	<u>174,430</u>	<u>178,702</u>
Total Expenses	<u>413,823</u>	<u>444,625</u>
Other		
795000 Transfers out	<u>15,000</u>	<u>15,000</u>
Total Expenses and Transfers out	<u>\$ 428,823</u>	<u>\$ 459,625</u>

RECREATION FUND REVENUE

Year Ended April 30, 2019

	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>
REVENUE		
20-00-00		
Property Taxes		
414010 Property taxes	\$ 235,000	\$ 225,000
User Fees		
454210 Attendant fees	10,000	10,000
OTHER SOURCES		
414180 Bond proceeds	400,000	250,000
Total Income	645,000	485,000
Programs		
20-25-00		
Trips & outings		
464470 Outings & trips	2,500	2,500
Special events		
464400 Program fees	11,000	11,000
Youth soccer		
464400 Program fees	2,000	10,000
Total youth soccer	2,000	10,000
Adult fitness		
464430 Athletic recreation	12,500	10,000
Golf lessons		
464430 Athletic recreation	500	750

RECREATION FUND REVENUE
Year Ended April 30, 2019

	FY 2018 Budget	FY 2019 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>15,000</u>	<u>15,000</u>
Youth basketball		
464400 Program fees	3,000	2,000
474520 Donations, grants	1,000	1,000
	<u>4,000</u>	<u>3,000</u>
Total youth basketball	<u>4,000</u>	<u>3,000</u>
Youth fitness		
464430 Athletic recreation	<u>1,000</u>	<u>1,000</u>
Camps		
464400 Program fees	<u>45,000</u>	<u>50,000</u>
Total Programs Revenue	<u>98,600</u>	<u>108,350</u>

RECREATION FUND REVENUE
Year Ended April 30, 2019

	FY 2018	FY 2019
	Budget	Budget
Recreation Center		
20-26-00		
Rentals		
444120 Rental of buildings	<u>12,500</u>	<u>14,000</u>
User fees		
454210 Attendant fees	<u>20,000</u>	<u>20,000</u>
Total Recreation Center Revenue	<u>32,500</u>	<u>34,000</u>

RECREATION FUND REVENUE
Year Ended April 30, 2019

	FY 2018 Budget	FY 2019 Budget
East Course Concessions		
20-27-00		
Rentals		
444120 Rental of buildings	15,000	15,000
Concession sales		
484330 Liquor sales	22,500	20,000
484350 Food & soft drinks	6,000	5,000
Total concession sales	28,500	25,000
Total East Course Concessions Revenue	43,500	40,000
East Course Pro Shop		
20-28-00		
User Fees		
454380 Green fees	150,000	140,000
454400 Golf carts	45,000	50,000
Total user fees	195,000	190,000
Concession sales		
484370 Merchandise sales	5,000	2,500
Total East Course Pro Shop Revenue	200,000	192,500
Total East Golf Course Revenue	243,500	232,500

RECREATION FUND REVENUE
Year Ended April 30, 2019

	FY 2018 Budget	FY 2019 Budget
West Course Concessions		
20-30-81		
Rentals		
444120 Rental of buildings	60,000	60,000
Concession sales		
484330 Liquor sales	40,000	40,000
484350 Food & soft drinks	7,500	5,000
Total concession sales	47,500	45,000
Total West Course Concessions Revenue	107,500	105,000
West Course Pro Shop		
20-30-90		
User Fees		
454380 Green fees	110,500	110,000
454400 Golf carts	32,500	50,000
Total user fees	143,000	160,000
Concession sales		
484370 Merchandise sales	2,000	2,500
Total West Course Pro Shop Revenue	145,000	162,500
Total West Golf Course Revenue	252,500	267,500
Total Revenue and Other Sources	\$ 1,272,100	\$ 1,127,350

RECREATION FUND EXPENSES

Year Ended April 30, 2019

	FY 2018 Budget	FY 2019 Budget
EXPENSES		
By Department:		
Administration		
20-10-00		
Contractual Services		
547230 Printing & reproduction	\$ 20,000	\$ 20,000
547270 Postage & ups	2,000	2,500
	<hr/>	<hr/>
Total Contractual Services	22,000	22,500
	<hr/>	<hr/>
Commodities		
556170 Office supplies	6,000	5,000
556900 Other commodities	6,000	5,000
	<hr/>	<hr/>
Total Commodities	12,000	10,000
	<hr/>	<hr/>
Utilities		
567290 Telephone	1,000	3,000
	<hr/>	<hr/>
Total Administration Expenses	35,000	35,500
	<hr/>	<hr/>

RECREATION FUND EXPENSES

Year Ended April 30, 2019

	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>
Programs 20-25-00		
Trips & Outings 20-25-10		
Contractual Services 547990 Tickets, admission & outings	<u>5,000</u>	<u>5,000</u>
Special Events 20-25-12		
Contractual Services 547120 Instructors/program svcs	<u>7,500</u>	<u>7,500</u>
Commodities 556450 Program supplies	20,000	25,000
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>41,000</u>	<u>46,000</u>
Total Special Events Expenses	<u>48,500</u>	<u>53,500</u>
Youth Soccer 20-25-13		
Contractual Services 547120 Instructors/program svcs	<u>3,000</u>	<u>4,000</u>
Commodities 556450 Program supplies	4,000	5,000
556970 Supplies- awards	<u>1,500</u>	<u>1,500</u>
Total Commodities	<u>5,500</u>	<u>6,500</u>
Total Youth Soccer Expenses	<u>8,500</u>	<u>10,500</u>

RECREATION FUND EXPENSES

Year Ended April 30, 2019

	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>
Adult Fitness		
20-25-30		
Contractual Services		
547120 Instructors/program svcs	<u>9,000</u>	<u>5,000</u>
Total Adult Fitness Expenses	<u>9,000</u>	<u>5,000</u>
Golf Lessons		
20-25-33		
Contractual Services		
547120 Instructors/program svcs	<u>750</u>	<u>500</u>
Total Golf Lessons Expenses	<u>750</u>	<u>500</u>
Little League Baseball		
20-25-51		
Contractual Services		
547120 Instructors/program svcs	1,000	2,500
547150 Referees/officials	1,500	1,000
548000 Entry fees	<u>500</u>	<u>500</u>
Total Contractual Services	<u>3,000</u>	<u>4,000</u>
Commodities		
556450 Program supplies	<u>5,000</u>	<u>10,000</u>
Total Commodities	<u>5,000</u>	<u>10,000</u>
Total Little League Baseball Expenses	<u>8,000</u>	<u>14,000</u>
Swimming		
20-25-53		
Contractual Services		
547120 Instructors/program svcs	<u>10,000</u>	<u>10,000</u>
Total Swimming Expenses	<u>10,000</u>	<u>10,000</u>

RECREATION FUND EXPENSES

Year Ended April 30, 2019

	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>
Youth Basketball		
20-25-54		
Contractual Services		
547120 Instructors/program svcs	<u>2,000</u>	<u>1,000</u>
Commodities		
556450 Program supplies	<u>4,000</u>	<u>1,000</u>
556970 Supplies- awards	<u>500</u>	<u>500</u>
Total Commodities	<u>4,500</u>	<u>1,500</u>
Total Youth Basketball Expenses	<u>6,500</u>	<u>2,500</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>55,000</u>	<u>50,000</u>
Contractual Services		
547990 Tickets, admissions & outings	<u>1,500</u>	<u>500</u>
Commodities		
556450 Program supplies	<u>6,000</u>	<u>6,000</u>
Total Camp Expenses	<u>62,500</u>	<u>56,500</u>
Total Program Expenses	<u>159,250</u>	<u>158,000</u>

RECREATION FUND EXPENSES

Year Ended April 30, 2019

	FY 2018 Budget	FY 2019 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	40,000
Contractual Services		
547110 Other services	13,000	12,500
547500 Security system/park police	15,000	20,000
547700 Service contracts	10,000	5,000
Total Contractual Services	38,000	37,500
Commodities		
556240 Janitorial supplies	15,000	17,500
556270 Medical & lab supplies	500	500
556350 Food & soft drinks	500	500
556860 Repairs & maint materials	500	2,000
556900 Other commodities	4,500	7,500
Total Commodities	21,000	28,000
Utilities		
567290 Telephone	10,000	10,000
537450 Electricity	35,000	35,000
567460 Northern Illinois gas	7,500	7,500
567470 Water/sewer	3,500	3,500
567480 Refuse/scavenger	3,000	4,500
Total Utilities	59,000	60,500
Total Recreation Center Expenses	203,420	207,633

RECREATION FUND EXPENSES

Year Ended April 30, 2019

	FY 2018 Budget	FY 2019 Budget
East Course Concessions 20-27-80		
Contractual Services		
547110 Other services	500	500
Commodities		
556170 Office supplies	500	500
556330 Liquor cost of sales	12,500	7,500
556350 Food & soft drinks	5,000	5,000
556360 Kitchen supplies & expense	500	500
Total Commodities	18,500	13,500
Total East Course Concessions Expenses	19,000	14,000

RECREATION FUND EXPENSES

Year Ended April 30, 2019

	FY 2018 Budget	FY 2019 Budget
East Golf Course- Pro Shop 20-28-90		
Part Time Salaries		
525430 Starters/rangers	47,500	50,000
Contractual Services		
547110 Other services	2,000	2,000
547230 Printing & reproduction	500	750
547250 Membership & dues	500	500
547500 Security system/park police	3,000	3,000
Total Contractual Services	6,000	6,250
Commodities		
556170 Office supplies	4,500	4,500
556240 Janitorial supplies	1,000	500
556370 Merchandise cost of sales	1,500	500
556860 Repairs & maint materials	500	500
556870 Repairs/maint materials- vehicles	500	500
556900 Other commodities	500	500
Total Commodities	8,500	7,000
Utilities		
567290 Telephone	10,000	10,000
567450 Electricity	20,000	20,000
567460 Northern Illinois gas	4,000	2,500
567470 Water/sewer	1,000	1,500
567480 Refuse/scavenger	5,500	5,000
Total Utilities	40,500	39,000
Total East Golf Course- Pro Shop Expenses	102,500	102,250

RECREATION FUND EXPENSES

Year Ended April 30, 2019

	FY 2018 Budget	FY 2019 Budget
East Golf Maintenance 20-28-91		
Full Time Salaries		
515080 Mechanics	28,500	29,355
515090 Maintenance labor	27,040	27,851
Total Full Time Salaries	55,540	57,206
Part Time Salaries		
525300 Maintenance labor	30,000	27,500
Fringe Benefits		
538010 Group health insurance	80,000	80,000
Contractual Services		
547110 Other services	500	1,000
547250 Memberships & dues	500	500
547500 Security system/park police	4,500	500
Total Contractual Services	5,500	2,000
Commodities		
556210 Horticultural supplies	5,000	2,500
556240 Janitorial supplies	1,000	1,000
556530 Vehicle fuels	23,000	23,000
556550 Oil, lubrication & cleaners	1,000	1,500
556630 Minor equipment, tools	1,000	1,500
556850 Fertilizer & ground chemicals	2,500	3,000
556860 Repairs & maint materials	1,500	500
556870 Repairs & maint materials- vehicles	500	1,000
556900 Other commodities	500	500
Total Commodities	36,000	34,500
Utilities		
567290 Telephone	1,000	1,500
567460 Northern Illinois gas	4,000	3,000
567470 Water/sewer	1,750	1,750
Total Utilities	6,750	6,250
Total East Golf Maintenance Expenses	213,790	207,456
Total East Golf Course Expenses	335,290	323,706

RECREATION FUND EXPENSES

Year Ended April 30, 2019

	FY 2018 Budget	FY 2019 Budget
Park Houses 20-29-20		
Part Time Salaries		
525350 Attendants	15,000	15,000
Contractual Services		
547700 Service contracts	1,500	4,000
Total Contractual Services	1,500	4,000
Utilities		
567290 Telephone	3,000	2,500
567450 Electricity	14,000	20,000
567460 Northern Illinois gas	8,000	7,500
Total Utilities	25,000	30,000
Total Park Houses Expenses	41,500	49,000

RECREATION FUND EXPENSES

Year Ended April 30, 2019

	FY 2018 Budget	FY 2019 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	17,500	10,000
556350 Food & soft drinks	10,000	7,500
556360 Kitchen supplies & expense	750	750
556900 Other commodities	-	500
Total Commodities	<u>28,250</u>	<u>18,750</u>
Total West Golf Course- Banquets Expenses	<u>32,250</u>	<u>22,750</u>

RECREATION FUND EXPENSES

Year Ended April 30, 2019

	<u>FY 2018 Budget</u>	<u>FY 2019 Budget</u>
West Golf Course- Pro Shop 20-30-90		
Full Time Salaries		
515010 Director, supt's & mgr's	<u>76,100</u>	<u>28,870</u>
Part Time Salaries		
525340 Cashiers	<u>50,000</u>	<u>50,000</u>
Fringe Benefits		
538010 Group health insurance	<u>47,500</u>	<u>10,000</u>
Contractual Services		
547110 Other services	3,500	5,000
547230 Printing & reproduction	500	500
547250 Membership & dues	1,000	500
547500 Security system/park police	1,000	500
547690 Maintenance- service	<u>500</u>	<u>500</u>
Total Contractual Services	<u>6,500</u>	<u>7,000</u>
Commodities		
556030 Books & publications	500	500
556170 Office supplies	5,000	5,000
556240 Janitorial supplies	500	500
556370 Merchandise cost of sales	1,500	2,500
556860 Repairs & maint materials	500	500
556900 Other commodities	<u>1,000</u>	<u>500</u>
Total Commodities	<u>9,000</u>	<u>9,500</u>
Utilities		
567290 Telephone	4,500	4,500
567450 Electricity	15,000	15,000
567460 Northern Illinois gas	6,500	5,000
567470 Water/sewer	<u>3,500</u>	<u>3,500</u>
Total Utilities	<u>29,500</u>	<u>28,000</u>
Total West Golf Course- Pro Shop Expenses	<u>218,600</u>	<u>133,370</u>

RECREATION FUND EXPENSES

Year Ended April 30, 2019

	FY 2018 Budget	FY 2019 Budget
West Golf Maintenance 20-30-91		
Full Time Salaries		
515050 Supervisors	52,200	53,748
Part Time Salaries		
525300 Maintenance labor	100,000	100,000
Contractual Services		
547110 Other services	3,500	1,000
Commodities		
556210 Horticultural supplies	2,000	1,500
556530 Vehicle fuels	12,500	12,500
556850 Fertilizer & ground chemicals	500	2,500
556860 Repairs & maint materials	500	500
556900 Other commodities	500	750
Total Commodities	16,000	17,750
Utilities		
567290 Telephone	2,000	2,000
567460 Northern Illinois gas	500	1,000
567480 Refuse/scavenger	6,500	5,000
Total Utilities	9,000	8,000
Total West Golf Maintenance Expenses	180,700	180,498
Total West Golf Course Expenses	431,550	336,618
Total Expenses	\$ 1,206,010	\$ 1,110,457

AUDIT FUND REVENUE & EXPENSES
Year Ended April 30, 2019

	FY 2018 Budget	FY 2019 Budget
REVENUE		
23-00-00		
Property Taxes		
414010 Property taxes	\$ 13,000	\$ 13,000
Total Revenue	<u>13,000</u>	<u>13,000</u>
Other		
495000 Transfers in	<u>15,000</u>	<u>15,000</u>
Total Revenue & Transfers in	<u><u>\$ 28,000</u></u>	<u><u>\$ 28,000</u></u>
EXPENSES		
Contractual Services		
547010 Auditing services	\$ 25,500	\$ 27,500
Total Expenses	<u><u>\$ 25,500</u></u>	<u><u>\$ 27,500</u></u>

LIABILITY INSURANCE FUND REVENUE & EXPENSES

Year Ended April 30, 2019

	<u>FY 2018</u> <u>Budget</u>	<u>FY 2019</u> <u>Budget</u>
REVENUE		
24-00-00		
Property Taxes		
414010 Property taxes	\$ 193,000	\$ 185,000
Total Revenue	<u>\$ 193,000</u>	<u>\$ 185,000</u>
EXPENSES		
Insurance		
578090 Insurance premiums	\$ 82,000	\$ 100,000
578140 Surety bonds	500	-
578180 Workmen's compensation ins	50,000	50,000
578190 Unemployment insurance	47,500	45,000
Total Insurance	<u>180,000</u>	<u>195,000</u>
Total Expenses	<u>\$ 180,000</u>	<u>\$ 195,000</u>

PARK POLICE FUND REVENUE & EXPENSES
Year Ended April 30, 2019

	FY 2018 Budget	FY 2019 Budget
REVENUE		
25-00-00		
Property Taxes		
414010 Property taxes	\$ 68,000	\$ 65,000
Total Revenue	<u>\$ 68,000</u>	<u>\$ 65,000</u>
EXPENSES		
Part Time Salaries		
525350 PT security	63,000	62,500
Total Expenses	<u>\$ 63,000</u>	<u>\$ 62,500</u>

IMRF/FICA FUND REVENUE & EXPENSES
Year Ended April 30, 2019

	FY 2018 Budget	FY 2019 Budget
REVENUE		
26-00-00		
Property Taxes		
414010 Property taxes	\$ 168,750	\$ 167,500
Replacement Taxes		
424020 Replacement taxes	18,000	15,000
Total Revenue	\$ 186,750	\$ 182,500
EXPENSES		
Fringe Benefits		
538500 Retirement IMRF	\$ 70,000	\$ 65,000
538510 Retirement FICA	80,000	80,000
Total Fringe Benefits	150,000	145,000
Total Expenses	\$ 150,000	\$ 145,000

DEBT SERVICE FUND REVENUE & EXPENSES
Year Ended April 30, 2019

	FY 2018 Budget	FY 2019 Budget
REVENUE		
30-00-00		
Property Taxes		
414010 Property taxes	\$ 1,450,000	\$ 1,450,000
OTHER SOURCES		
414810 Bond proceeds	200,000	1,700,000
Total Revenue and Other Sources	\$ 1,650,000	\$ 3,150,000
EXPENSES		
Contractual Services		
547380 Fiscal agent fees	\$ 1,500	\$ 1,500
Debt Service		
588420 Bond principal	1,475,000	3,009,000
588430 Bond interest	93,871	96,200
Total Debt Service	1,568,871	3,105,200
Cost of Issue		
640010 Cost of issue	31,000	31,000
Total Cost of Issue	31,000	31,000
Total Expenses	\$ 1,601,371	\$ 3,137,700

CAPITAL PROJECTS FUND REVENUE & EXPENSES
Year Ended April 30, 2019

	FY 2018 Budget	FY 2019 Budget
REVENUE		
99-00-00		
GRANT INCOME		
414930 Grant proceeds	\$ 2,000,000	\$ 2,000,000
OTHER SOURCES		
414810 Bond proceeds	800,000	950,000
Total Revenue and Other Sources	\$ 2,800,000	\$ 2,950,000
EXPENSES		
Parks- General		
615420 Park beautification program	\$ 250,000	\$ 300,000
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	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	2,000	2,000
Total Parks- General	307,000	357,000

CAPITAL PROJECTS FUND REVENUE & EXPENSES
Year Ended April 30, 2019

	FY 2018	FY 2019
	Budget	Budget
EXPENSES		
Parks- Administration		
621000 Computerization project	40,000	35,000
621005 Consulting services	55,000	55,000
621030 Athletic equipment	15,000	10,000
621035 Park district vehicles	20,000	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	5,000	1,000
621070 Mobiles at maint dept	5,000	7,500
621080 Machinery & equipment	10,000	20,000
	<u>415,000</u>	<u>413,500</u>
Total Parks- Administration	<u>415,000</u>	<u>413,500</u>
Parks- Outlay		
651100 Course land improvements	5,000	5,000
651150 Pump house	1,000	2,500
651200 Building improvements	25,000	25,000
651300 Machinery & equipment	20,000	25,000
651710 Golf carts	50,000	50,000
651750 Grant expenditures	2,200,000	2,200,000
	<u>2,301,000</u>	<u>2,307,500</u>
Total Parks- Outlay	<u>2,301,000</u>	<u>2,307,500</u>
Total Expenses	<u><u>\$ 3,023,000</u></u>	<u><u>\$ 3,078,000</u></u>

CHICAGO HEIGHTS PARK DISTRICT
FISCAL YEAR 2019 BUDGET

Resolutions

2018 – 2019 Budget Legal Notice



NOTICE
2018 - 2019 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, 2018 will be on file and conveniently available for public inspection beginning Friday, June 1st, 2018, through Monday, July 9th, 2018 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 9th day of July, 2018 in the Chicago Heights Park District Board Room, 1400 Chicago Road, Chicago Heights, Illinois.

Dated this 1st day of June 2018.

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

Curtis Straczek, Secretary
Board of Commissioners
Chicago Heights Park District