

Chicago Heights Park District



Annual Budget Fiscal Year 2024



CHICAGO HEIGHTS
PARK DISTRICT

FISCAL YEAR 2024 BUDGET

Prepared by:
Business Office

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CHICAGO HEIGHTS PARK DISTRICT

FISCAL YEAR 2024 BUDGET

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CHICAGO HEIGHTS PARK DISTRICT

FISCAL YEAR 2024 BUDGET

Introduction

Transmittal Letter

Principal Officials



CHICAGO HEIGHTS PARK DISTRICT
Annual Budget
May 1st, 2023 to April 30th, 2024

Presented is the Annual Budget of the Chicago Heights Park District for the fiscal year ending April 30th, 2024. 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 2023-2024 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 nineteen parks, the District has over a dozen sport fields and facilities, many of which can be rented. The District also runs a swimming pool at the Recreation Center and operates two 9-hole golf courses.

ANNUAL BUDGET
CHICAGO HEIGHTS PARK DISTRICT

FOR THE FISCAL YEAR
MAY 1, 2023 – APRIL 30, 2024

PRINCIPAL OFFICIALS

BOARD OF COMMISSIONERS

	<u><i>POSITION</i></u>
Jessica Mangiaracina	President, Commissioner, Ward 5
Curtis Straczek	Vice President, Commissioner, Ward 6
Michele Baikauskas	Treasurer, Commissioner, Ward 4
Elizabeth Perez	Secretary, Commissioner, Ward 2
Harold Foston	Commissioner, Ward 1
Willie Robinson	Commissioner, Ward 3
Margarita "Maggie" Guzman	Commissioner, Ward 7

OFFICERS OF THE DISTRICT

Dr. Shari Demitrowicz	Superintendent
Michael DeButch	Assistant Superintendent

OFFICIALS ISSUING REPORT

Business Office

**CHICAGO HEIGHTS PARK DISTRICT
FISCAL YEAR 2024 BUDGET**

Graphical

Revenue by Source

Expenses by Object

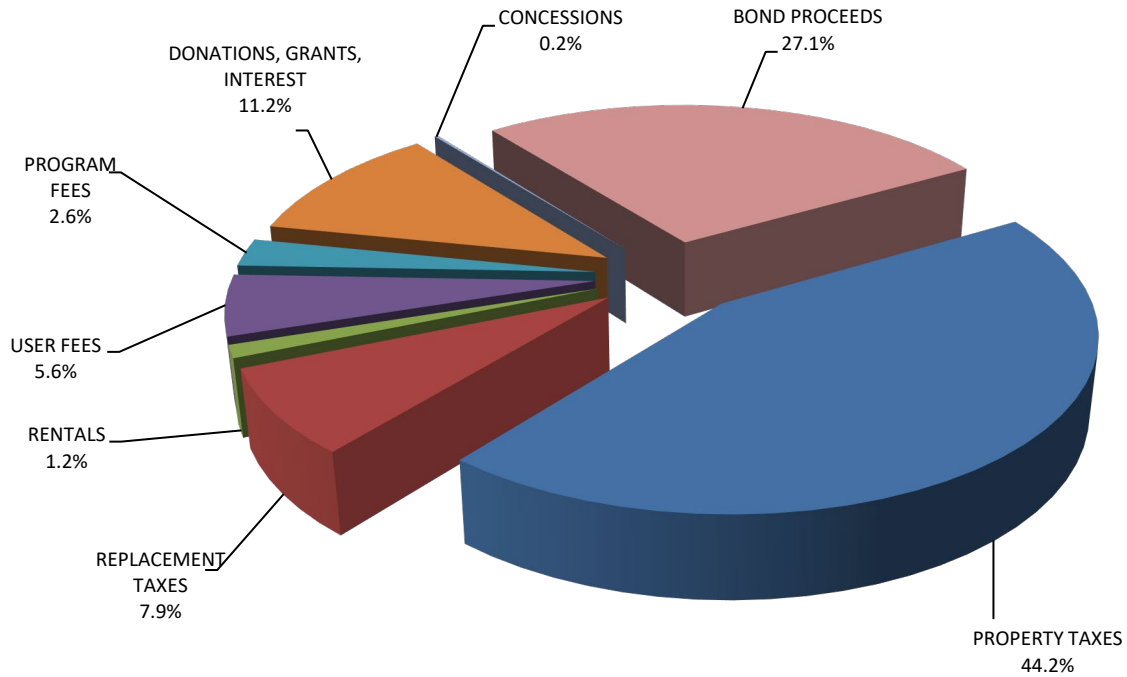


CHICAGO HEIGHTS PARK DISTRICT

FISCAL YEAR 2024 CONSOLIDATED REVENUE REVENUE BY SOURCE

SOURCE	TOTAL REVENUE- ALL FUNDS
PROPERTY TAXES	\$ 2,816,065
REPLACEMENT TAXES	500,000
RENTALS	75,000
USER FEES	359,500
PROGRAM FEES	164,750
DONATIONS, GRANTS, INTEREST	711,500
CONCESSIONS	11,000
BOND PROCEEDS	1,725,000
<i>TOTAL REVENUE</i>	<u>\$ 6,362,815</u>

FY2024 BUDGET

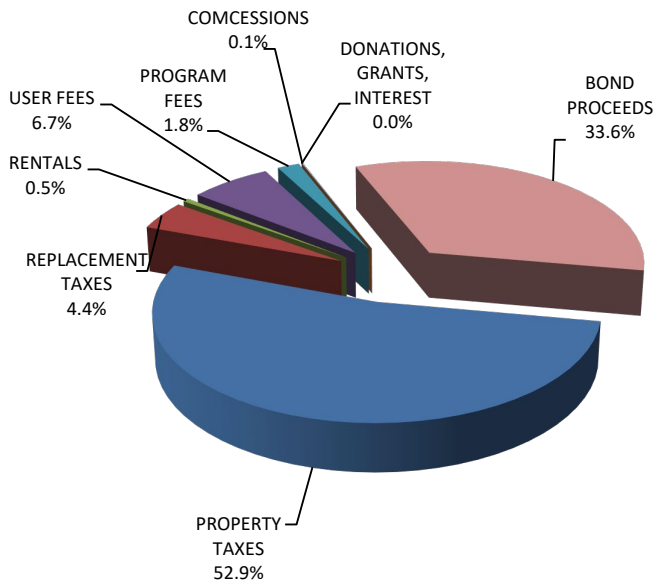


CHICAGO HEIGHTS PARK DISTRICT

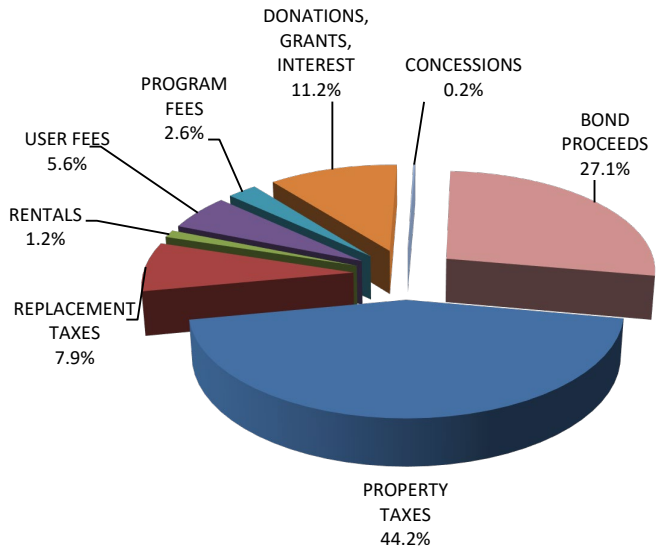
FISCAL YEAR 2024 CONSOLIDATED REVENUE REVENUE BY SOURCE FISCAL YEARS 2023 AND 2024

SOURCE	2023 BUDGET	2024 BUDGET	PERCENT INCREASE/ DECREASE
PROPERTY TAXES	\$ 2,669,750	\$ 2,816,065	5.5%
REPLACEMENT TAXES	221,847	500,000	125.4%
RENTALS	27,000	75,000	177.8%
USER FEES	340,000	359,500	5.7%
PROGRAM FEES	91,750	164,750	79.6%
DONATIONS, GRANTS, INTEREST	-	711,500	100.0%
CONCESSIONS	5,400	11,000	103.7%
BOND PROCEEDS	1,700,000	1,725,000	1.5%
TOTAL REVENUE	\$ 5,055,747	\$ 6,362,815	25.9%

**FY2023
BUDGET**



**FY2024
BUDGET**

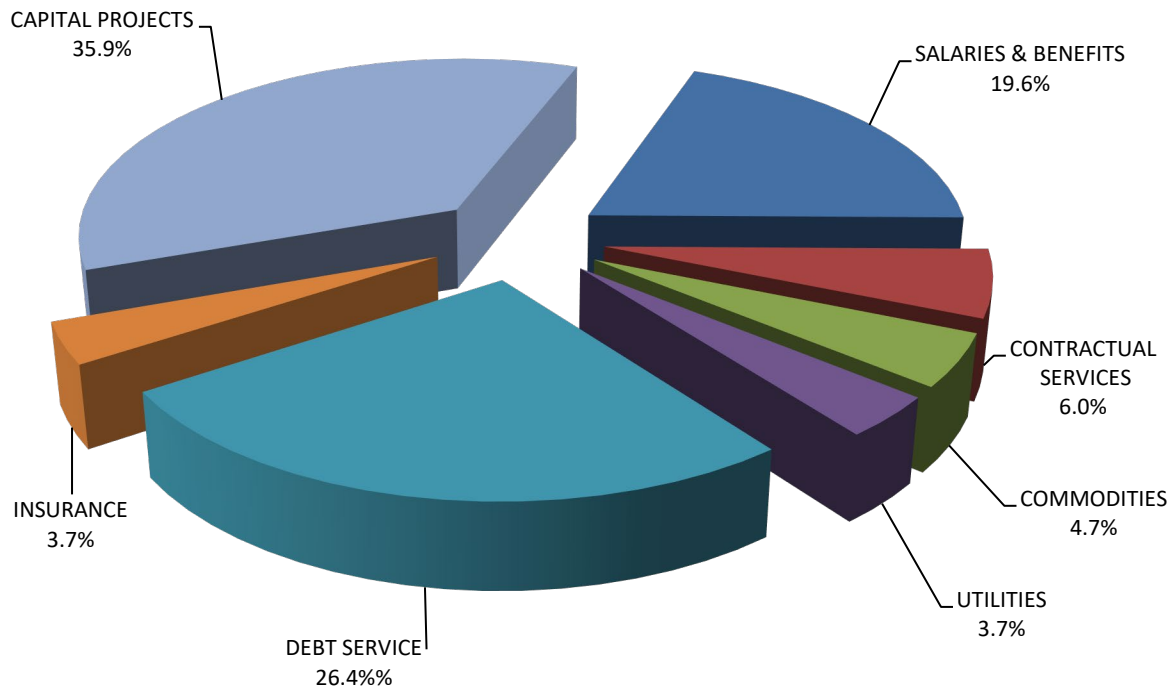


CHICAGO HEIGHTS PARK DISTRICT

FISCAL YEAR 2024 CONSOLIDATED EXPENSES EXPENSES BY OBJECT

OBJECT	TOTAL EXPENSES- ALL FUNDS	
SALARIES & BENEFITS	\$	1,339,100
CONTRACTUAL SERVICES		407,466
COMMODITIES		319,000
UTILITIES		249,350
DEBT SERVICE		1,797,282
INSURANCE		250,200
CAPITAL PROJECTS		2,456,150
<i>TOTAL EXPENSES</i>	\$	<u>6,818,548</u>

**FY2024
BUDGET**

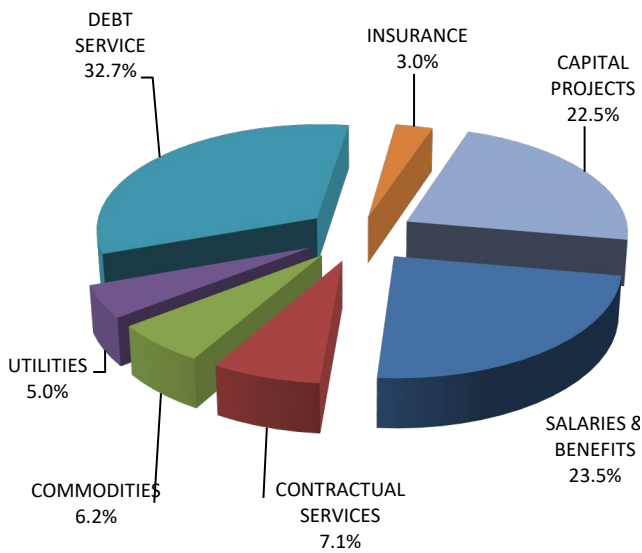


CHICAGO HEIGHTS PARK DISTRICT

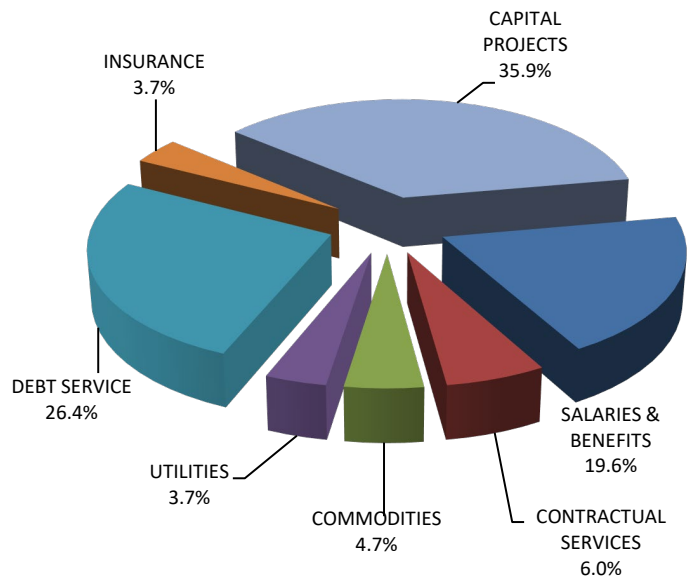
FISCAL YEAR 2024 CONSOLIDATED EXPENSES EXPENSES BY OBJECT FISCAL YEARS 2023 AND 2024

OBJECT	2023 BUDGET	2024 BUDGET	PERCENT INCREASE/DECREASE
SALARIES & BENEFITS	\$ 1,215,443	\$ 1,339,100	10.2%
CONTRACTUAL SERVICES	366,316	407,466	11.2%
COMMODITIES	319,250	319,000	-0.1%
UTILITIES	256,100	249,350	-2.6%
DEBT SERVICE	1,688,685	1,797,282	6.4%
INSURANCE	155,000	250,200	61.4%
CAPITAL PROJECTS	1,163,000	2,456,150	111.2%
TOTAL EXPENSES	\$ 5,163,794	\$ 6,818,548	32.0%

**FY2023
BUDGET**



**FY2024
BUDGET**



CHICAGO HEIGHTS PARK DISTRICT

FISCAL YEAR 2024 BUDGET

Financial

Mission

Financial Reporting and Funds

Budgeted Revenues & Expenses Fiscal Year 2024 (Summary)

Budgeted Revenues & Expenses Fiscal Year 2024

Fiscal Year 2024 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, Forvis, 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, 2024
(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	\$ 829,500	\$ 1,102,750	\$ 13,315	\$ 178,500	\$ 44,700	\$ 81,050	\$ 1,688,000	\$ 700,000	\$ 4,637,815
Budgeted Other Sources	200,000	325,000	-	-	-	-	-	1,200,000	1,725,000
Total Budgeted Revenues & Other Sources	<u>1,029,500</u>	<u>1,427,750</u>	<u>13,315</u>	<u>178,500</u>	<u>44,700</u>	<u>81,050</u>	<u>1,688,000</u>	<u>1,900,000</u>	<u>6,362,815</u>
Budgeted Expenses	<u>(773,400)</u>	<u>(1,369,516)</u>	<u>(40,000)</u>	<u>(250,200)</u>	<u>(25,000)</u>	<u>(105,000)</u>	<u>(1,799,282)</u>	<u>(2,456,150)</u>	<u>(6,818,548)</u>
Excess of Revenues & Other Sources over Expenses	<u>\$ 256,100</u>	<u>\$ 58,234</u>	<u>\$ (26,685)</u>	<u>\$ (71,700)</u>	<u>\$ 19,700</u>	<u>\$ (23,950)</u>	<u>\$ (111,282)</u>	<u>\$ (556,150)</u>	<u>\$ (455,733)</u>
Transfers In	-	-	27,500	-	-	-	200,000	-	227,500
Transfers Out	<u>(227,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(227,500)</u>
Utilization of Reserves	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>556,500</u>	<u>556,500</u>
Revenues, other sources, and transfers in over (under) expenses and transfers (out)	<u>\$ 28,600</u>	<u>\$ 58,234</u>	<u>\$ 815</u>	<u>\$ (71,700)</u>	<u>\$ 19,700</u>	<u>\$ (23,950)</u>	<u>\$ 88,718</u>	<u>\$ 350</u>	<u>\$ 100,767</u>

SCHEDULE OF BUDGETED REVENUES AND EXPENSES

Year Ending April 30, 2024

	General		Special Revenue				Debt Service	Capital Projects	Total
	General	Recreation	Audit	Liability Insurance	Park Police	IMRF/FICA	Debt Service	Capital Projects	
REVENUES									
Property taxes	\$ 379,500	\$ 491,000	\$ 13,315	\$ 178,500	\$ 44,700	\$ 31,050	\$ 1,678,000	\$ -	\$ 2,816,065
Corporate personal property replacement taxes	450,000	-	-	-	-	50,000	-	-	500,000
Rentals	-	75,000	-	-	-	-	-	-	75,000
User fees	-	359,500	-	-	-	-	-	-	359,500
Program fees	-	164,750	-	-	-	-	-	-	164,750
Donations, grants, interest	-	1,500	-	-	-	-	10,000	700,000	711,500
Concessions	-	11,000	-	-	-	-	-	-	11,000
Total Revenues	<u>829,500</u>	<u>1,102,750</u>	<u>13,315</u>	<u>178,500</u>	<u>44,700</u>	<u>81,050</u>	<u>1,688,000</u>	<u>700,000</u>	<u>4,637,815</u>
OTHER SOURCES									
Bond proceeds	200,000	325,000	-	-	-	-	-	1,200,000	1,725,000
Total Other Sources	<u>200,000</u>	<u>325,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,200,000</u>	<u>1,725,000</u>
Total Revenues & Other Sources	<u>1,029,500</u>	<u>1,427,750</u>	<u>13,315</u>	<u>178,500</u>	<u>44,700</u>	<u>81,050</u>	<u>1,688,000</u>	<u>1,900,000</u>	<u>6,362,815</u>
EXPENSES									
Salaries & benefits	549,000	660,100	-	-	25,000	105,000	-	-	1,339,100
Contractual services	149,450	216,016	40,000	-	-	-	2,000	-	407,466
Commodities	55,000	264,000	-	-	-	-	-	-	319,000
Utilities	19,950	229,400	-	-	-	-	-	-	249,350
Debt service	-	-	-	-	-	-	1,797,282	-	1,797,282
Insurance	-	-	-	250,200	-	-	-	-	250,200
Capital projects	-	-	-	-	-	-	-	2,456,150	2,456,150
Total Expenses	<u>773,400</u>	<u>1,369,516</u>	<u>40,000</u>	<u>250,200</u>	<u>25,000</u>	<u>105,000</u>	<u>1,799,282</u>	<u>2,456,150</u>	<u>6,818,548</u>
Revenues & other sources over (under) expenses	<u>256,100</u>	<u>58,234</u>	<u>(26,685)</u>	<u>(71,700)</u>	<u>19,700</u>	<u>(23,950)</u>	<u>(111,282)</u>	<u>(556,150)</u>	<u>(455,733)</u>
Transfers in	-	-	27,500	-	-	-	200,000	-	227,500
Transfers out	<u>(227,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(227,500)</u>
Utilization of Reserves	-	-	-	-	-	-	-	556,500	556,500
Revenues and transfers in over (under) expenses and transfers (out)	<u>\$ 28,600</u>	<u>\$ 58,234</u>	<u>\$ 815</u>	<u>\$ (71,700)</u>	<u>\$ 19,700</u>	<u>\$ (23,950)</u>	<u>\$ 88,718</u>	<u>\$ 350</u>	<u>\$ 100,767</u>

GENERAL FUND REVENUE
 Year Ended April 30, 2024

	<u>FY 2022</u> <u>Unaudited</u>	<u>FY 2023</u> <u>Budget</u>	<u>3/31/23</u> <u>Unaudited</u>	<u>FY 2024</u> <u>Budget</u>
REVENUE				
10-00-00				
Property Taxes				
414010 Property taxes	<u>\$ 361,647</u>	<u>\$ 320,000</u>	<u>\$ 238,925</u>	<u>\$ 379,500</u>
Replacement Taxes				
424020 Replacement taxes	<u>444,546</u>	<u>199,662</u>	<u>503,960</u>	<u>450,000</u>
OTHER SOURCES				
414180 Bond proceeds	<u></u>	<u>-</u>	<u></u>	<u>200,000</u>
Total Revenue and Other Sources	<u><u>\$ 806,193</u></u>	<u><u>\$ 519,662</u></u>	<u><u>\$ 742,885</u></u>	<u><u>\$ 1,029,500</u></u>

GENERAL FUND EXPENSES

Year Ended April 30, 2024

	<u>FY 2022 Unaudited</u>	<u>FY 2023 Budget</u>	<u>3/31/23 Unaudited</u>	<u>FY 2024 Budget</u>
EXPENSES				
By Department:				
Administration				
10-10-00				
Full Time Salaries				
515010 Supervisor's	\$ 65,181	\$ 107,474	\$ 119,167	\$ 141,200
515100 Office positions	<u>33,795</u>	<u>51,107</u>	<u>81,689</u>	<u>121,200</u>
Total Full Time Salaries	<u>98,976</u>	<u>158,581</u>	<u>200,856</u>	<u>262,400</u>
Part Time Salaries				
515310 Office help	<u>8,812</u>	<u>18,926</u>	<u>26,516</u>	<u>27,500</u>
Fringe Benefits				
538010 Group health insurance	<u>50,575</u>	<u>56,780</u>	<u>126,909</u>	<u>122,500</u>
Contractual Services				
547050 Legal services	44,623	40,000	32,188	45,000
547110 Other services	37,884	40,000	55,577	55,000
547210 Public notices	-	500	-	-
547230 Printing & reproduction	632	1,300	2,210	2,000
547240 Bank fees	-	-	1,017	1,100
547250 Membership & dues	6,565	9,500	11,792	12,000
547280 Payroll fees	<u>-</u>	<u>-</u>	<u>3,941</u>	<u>4,250</u>
Total Contractual Services	<u>89,704</u>	<u>91,300</u>	<u>106,725</u>	<u>119,350</u>
Commodities				
556170 Office supplies	10,582	8,000	3,392	7,500
556900 Other commodities	<u>15,313</u>	<u>10,000</u>	<u>4,272</u>	<u>7,500</u>
Total Commodities	<u>25,895</u>	<u>18,000</u>	<u>7,664</u>	<u>15,000</u>
Total Administration Expenses	<u>273,962</u>	<u>343,587</u>	<u>468,670</u>	<u>546,750</u>

GENERAL FUND EXPENSES
Year Ended April 30, 2024

	<u>FY 2022</u> <u>Unaudited</u>	<u>FY 2023</u> <u>Budget</u>	<u>3/31/23</u> <u>Unaudited</u>	<u>FY 2024</u> <u>Budget</u>
Parks Maintenance				
10-15-00				
Full Time Salaries				
515050 Supervisor's	28,416	45,000	45,878	50,000
515090 Maintenance positions	30,962	49,750	34,894	41,600
Total Full Time Salaries	<u>59,378</u>	<u>94,750</u>	<u>80,772</u>	<u>91,600</u>
Part Time Salaries				
525300 Maintenance labor	91,940	96,306	38,731	45,000
Contractual Services				
547500 Security system	2,350	5,000	5,069	5,100
547700 Service contracts	6,090	6,500	24,278	25,000
Total Contractual Services	<u>8,440</u>	<u>11,500</u>	<u>29,347</u>	<u>30,100</u>
Commodities				
556240 Janitorial supplies	920	5,000	551	1,000
556530 Vehicle fuels	12,000	12,000	12,000	12,000
556630 Minor equipment, tools	2,164	250	1,451	2,000
556860 Repairs & maint materials	7,721	8,000	14,153	10,000
556870 Repairs/maint materials- vehicles	3,327	5,000	3,244	5,000
556900 Other commodities	6,576	7,000	9,233	10,000
Total Commodities	<u>32,708</u>	<u>37,250</u>	<u>40,632</u>	<u>40,000</u>
Utilities				
567290 Telephone	1,222	4,700	1,380	1,500
567450 Electricity	3,399	4,500	3,694	4,500
567460 Northern Illinois gas	5,919	6,000	5,925	6,000
567470 Water/sewer	455	-	356	450
567480 Refuse/scavenger	10,904	11,500	5,185	7,500
Total Utilities	<u>21,899</u>	<u>26,700</u>	<u>16,540</u>	<u>19,950</u>
Total Parks Maintenance Expenses	<u>214,365</u>	<u>266,506</u>	<u>206,022</u>	<u>226,650</u>
Total Expenses	<u>488,327</u>	<u>610,093</u>	<u>674,692</u>	<u>773,400</u>
Other				
795000 Transfers out	20,000	20,000	-	227,500
Total Expenses and Transfers out	<u>\$ 508,327</u>	<u>\$ 630,093</u>	<u>\$ 674,692</u>	<u>\$ 1,000,900</u>

RECREATION FUND REVENUE
Year Ended April 30, 2024

	<u>FY 2022</u> <u>Unaudited</u>	<u>FY 2023</u> <u>Budget</u>	<u>3/31/23</u> <u>Unaudited</u>	<u>FY 2024</u> <u>Budget</u>
REVENUE				
20-00-00				
Property Taxes				
414010 Property taxes	\$ 479,172	\$ 440,000	\$ 298,961	\$ 491,000
User Fees				
454210 Attendant fees	6,495	10,000	4,895	7,000
OTHER SOURCES				
414180 Bond proceeds	435,300	300,000	300,000	325,000
Total Income	920,967	750,000	603,856	823,000
Programs				
20-25-00				
Trips & outings				
464470 Outings & trips	60	5,000	9,479	10,000
Special events				
464400 Program fees	3,366	15,000	12,445	15,000
474520 Donations, grants	600	-	-	-
Total special events	3,966	15,000	12,445	15,000
Youth soccer				
464400 Program fees	8,250	8,500	13,760	12,500
474520 Donations, grants	3,000	-	-	-
Total youth soccer	11,250	8,500	13,760	12,500
Adult fitness				
464430 Athletic recreation	95,782	8,500	51,637	55,000
Golf lessons				
464430 Athletic recreation	460	750	735	750

RECREATION FUND REVENUE

Year Ended April 30, 2024

	<u>FY 2022 Unaudited</u>	<u>FY 2023 Budget</u>	<u>3/31/23 Unaudited</u>	<u>FY 2024 Budget</u>
Little league baseball				
464420 Athletic leagues	-	4,000	-	4,000
474520 Donations, grants	-	-	1,332	1,500
484350 Food & soft drinks	200	300	-	-
Total little league baseball	<u>200</u>	<u>4,300</u>	<u>1,332</u>	<u>5,500</u>
Swimming				
464400 Program fees	10,284	15,000	21,791	22,500
Youth basketball				
464400 Program fees	833	3,000	7,222	7,000
474520 Donations, grants	300	-	100	1,000
Total youth basketball	<u>1,133</u>	<u>3,000</u>	<u>7,322</u>	<u>8,000</u>
Youth fitness				
464430 Athletic recreation	1,945	2,000	4,517	4,500
Camps/After School Program				
464400 Program fees	31,686	30,000	30,119	32,500
Total Programs Revenue	<u>156,766</u>	<u>92,050</u>	<u>153,137</u>	<u>166,250</u>

RECREATION FUND REVENUE
 Year Ended April 30, 2024

	<u>FY 2022 Unaudited</u>	<u>FY 2023 Budget</u>	<u>3/31/23 Unaudited</u>	<u>FY 2024 Budget</u>
Recreation Center				
20-26-00				
Rentals				
444120 Rental of buildings	<u>9,129</u>	<u>15,000</u>	<u>12,835</u>	<u>15,000</u>
User fees				
454210 Attendant fees	<u>3,332</u>	<u>15,000</u>	<u>16,131</u>	<u>17,500</u>
Concession sales				
484350 Food & soft drinks	<u>-</u>	<u>100</u>	<u>-</u>	<u>-</u>
Total Recreation Center Revenue	<u>12,461</u>	<u>30,100</u>	<u>28,966</u>	<u>32,500</u>

RECREATION FUND REVENUE
Year Ended April 30, 2024

	<u>FY 2022 Unaudited</u>	<u>FY 2023 Budget</u>	<u>3/31/23 Unaudited</u>	<u>FY 2024 Budget</u>
East Course Concessions				
20-27-80				
Rentals				
444120 Rental of buildings	2,150	-	-	-
444130 Lessee revenue	-	12,000	6,058	30,000
	<u>2,150</u>	<u>12,000</u>	<u>6,058</u>	<u>30,000</u>
Total rentals	2,150	12,000	6,058	30,000
Concession sales				
484330 Liquor sales	9,356	-	-	-
484350 Food & soft drinks	3,246	-	1,643	2,500
	<u>12,602</u>	<u>-</u>	<u>1,643</u>	<u>2,500</u>
Total concession sales	12,602	-	1,643	2,500
Total East Course Concessions Revenue	<u>14,752</u>	<u>12,000</u>	<u>7,701</u>	<u>32,500</u>
East Course Pro Shop				
20-28-90				
User Fees				
454380 Green fees	130,032	135,000	122,318	130,000
454400 Golf carts	48,482	60,000	85,070	85,000
	<u>178,514</u>	<u>195,000</u>	<u>207,388</u>	<u>215,000</u>
Total user fees	178,514	195,000	207,388	215,000
Concession sales				
484370 Merchandise sales	2,266	3,000	2,808	3,000
Total East Course Pro Shop Revenue	<u>180,780</u>	<u>198,000</u>	<u>210,196</u>	<u>218,000</u>
Total East Golf Course Revenue	<u>195,532</u>	<u>210,000</u>	<u>217,897</u>	<u>250,500</u>

RECREATION FUND REVENUE
Year Ended April 30, 2024

	<u>FY 2022 Unaudited</u>	<u>FY 2023 Budget</u>	<u>3/31/23 Unaudited</u>	<u>FY 2024 Budget</u>
West Course Concessions				
20-30-81				
Rentals				
444120 Rental of buildings	82,584	-	52,500	-
444430 Lessee revenue	-	-	6,058	30,000
Total rentals	82,584	-	58,558	30,000
Concession sales				
484330 Liquor sales	30,193	-	-	-
484350 Food & soft drinks	3,621	-	3,000	3,500
Total concession sales	33,814	-	3,000	3,500
Total West Course Concessions Revenue	116,398	-	55,500	33,500
West Course Pro Shop				
20-30-90				
User Fees				
454380 Green fees	81,492	85,000	82,250	85,000
454400 Golf carts	32,510	35,000	30,250	35,000
Total user fees	114,002	120,000	112,500	120,000
Concession sales				
484370 Merchandise sales	1,485	2,000	1,835	2,000
Total West Course Pro Shop Revenue	115,487	122,000	114,335	122,000
Total West Golf Course Revenue	231,885	122,000	169,835	155,500
Total Revenue and Other Sources	<u>\$ 1,517,611</u>	<u>\$ 1,204,150</u>	<u>\$ 1,173,691</u>	<u>\$ 1,427,750</u>

RECREATION FUND EXPENSES
Year Ended April 30, 2024

	<u>FY 2022</u> <u>Unaudited</u>	<u>FY 2023</u> <u>Budget</u>	<u>3/31/23</u> <u>Unaudited</u>	<u>FY 2024</u> <u>Budget</u>
EXPENSES				
By Department:				
Administration				
20-10-00				
Contractual Services				
547230 Printing & reproduction	\$ 1,500	\$ 7,500	\$ 14,145	\$ 15,000
547240 Bank fees	-	-	199	216
547260 CC fees	-	-	4,609	5,000
547270 Postage & ups	1,372	2,000	6,495	6,500
Total Contractual Services	<u>2,872</u>	<u>9,500</u>	<u>25,448</u>	<u>26,716</u>
Commodities				
556170 Office supplies	5,146	6,000	4,102	5,000
556900 Other commodities	1,508	2,500	5,945	5,000
Total Commodities	<u>6,654</u>	<u>8,500</u>	<u>10,047</u>	<u>10,000</u>
Utilities				
567290 Telephone	5,995	6,000	3,537	5,000
Total Administration Expenses	<u>15,521</u>	<u>24,000</u>	<u>39,032</u>	<u>41,716</u>

RECREATION FUND EXPENSES
Year Ended April 30, 2024

	<u>FY 2022 Unaudited</u>	<u>FY 2023 Budget</u>	<u>3/31/23 Unaudited</u>	<u>FY 2024 Budget</u>
Programs				
20-25-00				
Trips & Outings				
20-25-10				
Contractual Services				
547990 Tickets, admission & outings	-	5,500	7,669	7,500
Special Events				
20-25-12				
Contractual Services				
547120 Instructors/program svcs	5,442	6,000	8,300	8,500
Commodities				
556450 Program supplies	5,967	10,000	17,705	17,500
556451 Commissioner expenses- Ward 1	-	3,000	-	-
556452 Commissioner expenses- Ward 2	1,500	3,000	1,500	-
556453 Commissioner expenses- Ward 3	-	3,000	-	-
556454 Commissioner expenses- Ward 4	2,665	3,000	76	-
556455 Commissioner expenses- Ward 5	1,085	3,000	3,621	-
556456 Commissioner expenses- Ward 6	2,833	3,000	2,462	-
556457 Commissioner expenses- Ward 7	567	3,000	-	-
556460 Commissioner expenses	-	-	-	21,000
Total Commodities	14,617	31,000	25,364	38,500
Total Special Events Expenses	20,059	37,000	33,664	47,000
Youth Soccer				
20-25-13				
Contractual Services				
547120 Instructors/program svcs	1,200	2,000	7,770	7,500
Commodities				
556450 Program supplies	4,035	2,500	3,942	4,000
556970 Supplies- awards	1,344	1,800	653	1,500
Total Commodities	5,379	4,300	4,595	5,500
Total Youth Soccer Expenses	6,579	6,300	12,365	13,000

RECREATION FUND EXPENSES
Year Ended April 30, 2024

	<u>FY 2022</u> <u>Unaudited</u>	<u>FY 2023</u> <u>Budget</u>	<u>3/31/23</u> <u>Unaudited</u>	<u>FY 2024</u> <u>Budget</u>
Adult Fitness				
20-25-30				
Contractual Services				
547120 Instructors/program svcs	5,602	6,000	2,883	5,000
Total Adult Fitness Expenses	5,602	6,000	2,883	5,000
Golf Lessons				
20-25-33				
Contractual Services				
547120 Instructors/program svcs	292	10,000	544	550
Total Golf Lessons Expenses	292	10,000	544	550
Little League Baseball				
20-25-51				
Contractual Services				
547120 Instructors/program svcs	20	2,500	-	2,500
547150 Referees/officials	250	1,000	100	1,000
548000 Entry fees	-	500	-	500
Total Contractual Services	270	4,000	100	4,000
Commodities				
556450 Program supplies	3,130	10,000	2,521	10,000
Total Commodities	3,130	10,000	2,521	10,000
Total Little League Baseball Expenses	3,400	14,000	2,621	14,000
Swimming				
20-25-53				
Contractual Services				
547120 Instructors/program svcs	5,580	-	11,707	12,500
Total Swimming Expenses	5,580	-	11,707	12,500

RECREATION FUND EXPENSES
Year Ended April 30, 2024

	<u>FY 2022 Unaudited</u>	<u>FY 2023 Budget</u>	<u>3/31/23 Unaudited</u>	<u>FY 2024 Budget</u>
Youth Basketball				
20-25-54				
Contractual Services				
547120 Instructors/program svcs	-	2,000	2,960	3,000
Commodities				
556450 Program supplies	80	1,000	3,118	3,000
556970 Supplies- awards	-	500	245	500
Total Commodities	80	1,500	3,363	3,500
Total Youth Basketball Expenses	80	3,500	6,323	6,500
Youth Fitness				
20-25-60				
Commodities				
556450 Program supplies	-	500	3,834	4,000
Total Youth Fitness Expenses	-	500	3,834	4,000
Camps/After-School Program				
20-25-61				
Part-Time Salaries				
525380 Instructors	21,198	23,000	16,204	22,500
Commodities				
556450 Program supplies	4,946	5,000	2,842	2,000
Total Camp/After-School Expenses	26,144	28,000	19,046	24,500
Total Program Expenses	67,736	110,800	100,656	134,550

RECREATION FUND EXPENSES
Year Ended April 30, 2024

	<u>FY 2022 Unaudited</u>	<u>FY 2023 Budget</u>	<u>3/31/23 Unaudited</u>	<u>FY 2024 Budget</u>
Recreation Center				
20-26-00				
Full Time Salaries				
515210 Program director	60,374	60,000	54,817	56,500
515220 Rec center custodians	-	-	-	30,000
Total Full Time Salaries	<u>60,374</u>	<u>60,000</u>	<u>54,817</u>	<u>86,500</u>
Part Time Salaries				
525470 Rec center custodians	47,026	20,000	41,236	17,000
525480 Athletic director	-	-	11,800	20,000
525490 Program staff	-	-	43,130	45,000
Total Part Time Salaries	<u>47,026</u>	<u>20,000</u>	<u>96,166</u>	<u>82,000</u>
Contractual Services				
547110 Other services	7,365	15,000	13,448	15,000
547500 Security system/park police	5,486	20,000	15,482	20,000
547700 Service contracts	7,830	15,000	5,655	10,000
Total Contractual Services	<u>20,681</u>	<u>50,000</u>	<u>34,585</u>	<u>45,000</u>
Commodities				
556240 Janitorial supplies	14,516	15,000	19,023	17,500
556250 Pool supplies & maintenance	2,873	5,000	5,379	15,000
556270 Medical supplies	-	-	1,150	1,000
556350 Food & soft drinks	-	500	-	500
556860 Repairs & maint materials	3,781	4,000	15,066	10,000
556900 Other commodities	4,626	5,000	8,858	10,000
Total Commodities	<u>25,796</u>	<u>29,500</u>	<u>49,476</u>	<u>54,000</u>
Utilities				
567290 Telephone	7,561	10,000	12,849	13,000
537450 Electricity	30,210	32,500	30,806	32,500
567460 Northern Illinois gas	10,877	11,000	22,096	22,500
567470 Water/sewer	1,768	4,000	2,286	2,500
567480 Refuse/scavenger	3,286	3,500	14,669	15,000
Total Utilities	<u>53,702</u>	<u>61,000</u>	<u>82,706</u>	<u>85,500</u>
Total Recreation Center Expenses	<u>207,579</u>	<u>220,500</u>	<u>317,750</u>	<u>353,000</u>

RECREATION FUND EXPENSES

Year Ended April 30, 2024

	<u>FY 2022 Unaudited</u>	<u>FY 2023 Budget</u>	<u>3/31/23 Unaudited</u>	<u>FY 2024 Budget</u>
East Course Concessions				
20-27-80				
Contractual Services				
547110 Other services	<u>-</u>	<u>500</u>	<u>458</u>	<u>500</u>
Commodities				
556170 Office supplies	411	500	458	500
556330 Liquor cost of sales	1,546	5,000	4,583	-
556350 Food & soft drinks	1,429	3,000	2,750	3,000
556360 Kitchen supplies & expense	<u>108</u>	<u>500</u>	<u>458</u>	<u>500</u>
Total Commodities	<u>3,494</u>	<u>9,000</u>	<u>8,249</u>	<u>4,000</u>
Total East Course Concessions Expenses	<u>3,494</u>	<u>9,500</u>	<u>8,707</u>	<u>4,500</u>

RECREATION FUND EXPENSES
Year Ended April 30, 2024

	<u>FY 2022 Unaudited</u>	<u>FY 2023 Budget</u>	<u>3/31/23 Unaudited</u>	<u>FY 2024 Budget</u>
East Golf Course- Pro Shop				
20-28-90				
Part Time Salaries				
525430 Starters/rangers	16,867	30,000	38,578	40,000
Contractual Services				
547110 Other services	3,847	24,000	4,560	5,000
547230 Printing & reproduction	-	750	-	-
547250 Membership & dues	802	800	150	1,000
547260 CC fees	-	-	1,044	1,500
547500 Security system/park police	10,058	10,000	15,487	15,500
Total Contractual Services	14,707	35,550	21,241	23,000
Commodities				
556170 Office supplies	1,315	2,000	320	2,000
556240 Janitorial supplies	230	500	-	-
556370 Merchandise cost of sales	532	800	1,523	1,500
556860 Repairs & maint materials	2,832	3,000	14,210	5,000
556870 Repairs/maint materials- vehicles	-	500	985	1,000
556900 Other commodities	885	1,000	4,690	5,000
Total Commodities	5,794	7,800	21,728	14,500
Utilities				
567290 Telephone	4,917	5,000	6,761	7,000
567450 Electricity	13,568	17,500	12,267	15,500
567460 Northern Illinois gas	4,617	5,000	8,314	10,000
567470 Water/sewer	722	1,000	1,432	1,500
567480 Refuse/scavenger	8,295	8,500	15,466	15,000
Total Utilities	32,119	37,000	44,240	49,000
Total East Golf Course- Pro Shop Expenses	69,487	110,350	125,787	126,500

RECREATION FUND EXPENSES
Year Ended April 30, 2024

	<u>FY 2022 Unaudited</u>	<u>FY 2023 Budget</u>	<u>3/31/23 Unaudited</u>	<u>FY 2024 Budget</u>
East Golf Maintenance				
20-28-91				
Full Time Salaries				
515050 Supervisor	18,897	-	28,788	30,000
515080 Mechanics	19,419	30,000	34,072	30,000
515090 Maintenance labor	32,485	33,000	46,574	50,000
Total Full Time Salaries	<u>70,801</u>	<u>63,000</u>	<u>109,434</u>	<u>110,000</u>
Part Time Salaries				
525300 Maintenance labor	8,686	20,000	62,416	22,500
Fringe Benefits				
538010 Group health insurance	73,577	20,000	36,729	37,500
Contractual Services				
547110 Other services	1,518	1,700	22,265	10,000
547250 Memberships & dues	-	800	-	1,000
547500 Security system/park police	-	500	-	-
Total Contractual Services	<u>1,518</u>	<u>3,000</u>	<u>22,265</u>	<u>11,000</u>
Commodities				
556210 Horticultural supplies	3,601	3,700	12,678	10,000
556240 Janitorial supplies	79	300	237	500
556530 Vehicle fuels	17,750	30,000	22,978	25,000
556550 Oil, lubrication & cleaners	18	250	116	500
556630 Minor equipment, tools	133	1,000	396	500
556850 Fertilizer & ground chemicals	2,903	3,500	4,716	5,000
556860 Repairs & maint materials	4,963	5,000	33,444	25,000
556870 Repairs & maint materials- vehicle	6,153	6,500	3,203	6,000
556900 Other commodities	1,810	2,000	1,958	2,000
Total Commodities	<u>37,410</u>	<u>52,250</u>	<u>79,726</u>	<u>74,500</u>
Utilities				
567290 Telephone	1,648	1,650	593	1,700
527450 Electricity	663	700	-	-
567460 Northern Illinois gas	2,172	2,500	1,349	2,500
567470 Water/sewer	2,210	2,500	720	1,500
Total Utilities	<u>6,693</u>	<u>7,350</u>	<u>2,662</u>	<u>5,700</u>
Total East Golf Maintenance Expenses	<u>198,685</u>	<u>165,600</u>	<u>313,232</u>	<u>261,200</u>
Total East Golf Course Expenses	<u>271,666</u>	<u>285,450</u>	<u>447,726</u>	<u>392,200</u>

RECREATION FUND EXPENSES
Year Ended April 30, 2024

	<u>FY 2022 Unaudited</u>	<u>FY 2023 Budget</u>	<u>3/31/23 Unaudited</u>	<u>FY 2024 Budget</u>
Park Houses				
20-29-20				
Part Time Salaries				
525350 Attendants	<u>100,055</u>	<u>102,000</u>	<u>29,977</u>	<u>35,000</u>
Contractual Services				
547500 Security system/park police	1,941	-	-	-
547700 Service contracts	<u>150</u>	<u>1,000</u>	<u>936</u>	<u>1,000</u>
Total Contractual Services	<u>2,091</u>	<u>1,000</u>	<u>936</u>	<u>1,000</u>
Utilities				
567290 Telephone	1,647	2,000	1,051	2,000
567450 Electricity	27,013	28,000	14,225	15,000
567460 Northern Illinois gas	<u>7,891</u>	<u>8,000</u>	<u>13,394</u>	<u>15,000</u>
Total Utilities	<u>36,551</u>	<u>38,000</u>	<u>28,670</u>	<u>32,000</u>
Total Park Houses Expenses	<u>138,697</u>	<u>141,000</u>	<u>59,583</u>	<u>68,000</u>

RECREATION FUND EXPENSES
Year Ended April 30, 2024

	<u>FY 2022 Unaudited</u>	<u>FY 2023 Budget</u>	<u>3/31/23 Unaudited</u>	<u>FY 2024 Budget</u>
West Golf Course- Banquets				
20-30-81				
Contractual Services				
547110 Other services	320	-	-	-
547690 Repairs & maintenance- service	307	-	4,931	5,000
547700 Service contracts	1,627	-	3,357	2,500
Total Contractual Services	<u>2,254</u>	<u>-</u>	<u>8,288</u>	<u>7,500</u>
Commodities				
556330 Liquor cost of sales	4,635	-	-	-
556350 Food & soft drinks	2,568	-	-	-
Total Commodities	<u>7,203</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total West Golf Course- Banquets Expenses	<u>9,457</u>	<u>-</u>	<u>8,288</u>	<u>7,500</u>

RECREATION FUND EXPENSES
Year Ended April 30, 2024

	<u>FY 2022</u> <u>Unaudited</u>	<u>FY 2023</u> <u>Budget</u>	<u>3/31/23</u> <u>Unaudited</u>	<u>FY 2024</u> <u>Budget</u>
West Golf Course- Pro Shop				
20-30-90				
Full Time Salaries				
515010 Director, supt's & mgr's	36,208	40,000	30,461	37,500
Part Time Salaries				
525340 Cashiers	227	30,000	28,288	32,500
Fringe Benefits				
538010 Group health insurance	1,123	5,000	18,675	20,000
Contractual Services				
547110 Other services	120	24,000	4,736	5,000
547230 Printing & reproduction	-	500	-	-
547250 Membership & dues	1,579	1,600	-	1,000
547260 CC fees	-	-	1,580	1,750
547500 Security system/park police	4,009	4,000	9,745	10,000
547690 Maintenance- service	714	800	34,630	25,000
Total Contractual Services	6,422	30,900	50,691	42,750
Commodities				
556030 Books & publications	-	500	-	-
556170 Office supplies	1,848	2,000	145	2,000
556240 Janitorial supplies	-	500	18	500
556370 Merchandise cost of sales	2,437	2,500	970	1,000
556860 Repairs & maint materials	2,958	3,000	3,009	3,000
556900 Other commodities	4,744	4,800	3,435	4,500
Total Commodities	11,987	13,300	7,577	11,000
Utilities				
567290 Telephone	3,717	3,800	3,332	4,000
567450 Electricity	10,280	12,000	9,136	12,000
567460 Northern Illinois gas	6,947	7,000	8,466	9,000
567470 Water/sewer	4,109	4,200	1,100	2,500
Total Utilities	25,053	27,000	22,034	27,500
Total West Golf Course- Pro Shop Expenses	81,020	146,200	157,726	171,250

RECREATION FUND EXPENSES
Year Ended April 30, 2024

	<u>FY 2022</u> <u>Unaudited</u>	<u>FY 2023</u> <u>Budget</u>	<u>3/31/23</u> <u>Unaudited</u>	<u>FY 2024</u> <u>Budget</u>
West Golf Maintenance				
20-30-91				
Full Time Salaries				
515050 Supervisors	33,912	40,000	32,775	41,600
Part Time Salaries				
525300 Maintenance labor	81,780	85,000	87,611	92,500
Contractual Services				
547110 Other services	1,319	1,400	8,322	10,000
Commodities				
556210 Horticultural supplies	3,168	3,200	9,679	5,000
556530 Vehicle fuels	8,952	9,000	21,578	15,000
556850 Fertilizer & ground chemicals	4,863	4,900	5,003	5,000
556860 Repairs & maint materials	652	700	2,481	1,500
556870 Repairs & maint materials- vehicles	3,127	3,200	4,015	4,000
556900 Other commodities	202	300	1,996	2,000
Total Commodities	20,964	21,300	44,752	32,500
Utilities				
567290 Telephone	669	700	1,637	1,750
467450 Electricity	172	180	214	250
567460 Northern Illinois gas	-	500	4,522	5,000
567470 Water/sewer	-	-	154	200
567480 Refuse/scavenger	7,888	7,900	16,359	17,500
Total Utilities	8,729	9,280	22,886	24,700
Total West Golf Maintenance Expenses	146,704	156,980	196,346	201,300
Total West Golf Course Expenses	237,181	303,180	362,360	380,050
Total Expenses	<u>\$ 938,380</u>	<u>\$ 1,084,930</u>	<u>\$ 1,327,107</u>	<u>\$ 1,369,516</u>

AUDIT FUND REVENUE & EXPENSES
Year Ended April 30, 2024

	<u>FY 2022 Unaudited</u>	<u>FY 2023 Budget</u>	<u>3/31/23 Unaudited</u>	<u>FY 2024 Budget</u>
REVENUE				
23-00-00				
Property Taxes				
414010 Property taxes	\$ 14,144	\$ 15,000	\$ 11,957	\$ 13,315
Total Revenue	<u>14,144</u>	<u>15,000</u>	<u>11,957</u>	<u>13,315</u>
Other				
495000 Transfers in	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>27,500</u>
Total Revenue & Transfers in	<u>\$ 34,144</u>	<u>\$ 35,000</u>	<u>\$ 11,957</u>	<u>\$ 40,815</u>
EXPENSES				
Contractual Services				
547010 Auditing services	\$ 9,600	\$ 40,000	\$ 73,570	\$ 40,000
Total Expenses	<u>\$ 9,600</u>	<u>\$ 40,000</u>	<u>\$ 73,570</u>	<u>\$ 40,000</u>

LIABILITY INSURANCE FUND REVENUE & EXPENSES

Year Ended April 30, 2024

	<u>FY 2022</u> <u>Unaudited</u>	<u>FY 2023</u> <u>Budget</u>	<u>3/31/23</u> <u>Unaudited</u>	<u>FY 2024</u> <u>Budget</u>
REVENUE				
24-00-00				
Property Taxes				
414010 Property taxes	\$ 180,950	\$ 175,000	\$ 136,315	\$ 178,500
Total Revenue	<u>\$ 180,950</u>	<u>\$ 175,000</u>	<u>\$ 136,315</u>	<u>\$ 178,500</u>
EXPENSES				
Insurance				
578090 Insurance premiums	\$ 143,299	\$ 90,000	\$ 84,255	\$ 140,000
578140 Surety bonds	200	-	200	200
578180 Workmen's compensation ins	24,647	30,000	59,777	60,000
578190 Unemployment insurance	36,687	35,000	48,764	50,000
Total Insurance	<u>204,833</u>	<u>155,000</u>	<u>192,996</u>	<u>250,200</u>
Total Expenses	<u>\$ 204,833</u>	<u>\$ 155,000</u>	<u>\$ 192,996</u>	<u>\$ 250,200</u>

PARK POLICE FUND REVENUE & EXPENSES
Year Ended April 30, 2024

	<u>FY 2022 Unaudited</u>	<u>FY 2023 Budget</u>	<u>3/31/23 Unaudited</u>	<u>FY 2024 Budget</u>
REVENUE				
25-00-00				
Property Taxes				
414010 Property taxes	\$ 62,908	\$ 40,000	\$ 45,715	\$ 44,700
Total Revenue	<u>\$ 62,908</u>	<u>\$ 40,000</u>	<u>\$ 45,715</u>	<u>\$ 44,700</u>
EXPENSES				
Part Time Salaries				
525350 PT security	\$ 28,566	\$ 40,000	\$ 11,426	\$ 25,000
Contractual Services				
547110 Other services	1,500	-	400	-
547250 Membership & dues	859	-	-	-
547500 Security system	11,567	-	-	-
Total Contractual Services	13,926	-	400	-
Commodities				
556170 Office supplies	27	-	-	-
556870 Repairs/maint materials	192	-	-	-
Total Commodities	219	-	-	-
Total Expenses	<u>\$ 42,711</u>	<u>\$ 40,000</u>	<u>\$ 11,826</u>	<u>\$ 25,000</u>

IMRF/FICA FUND REVENUE & EXPENSES
Year Ended April 30, 2024

	<u>FY 2022</u> <u>Unaudited</u>	<u>FY 2023</u> <u>Budget</u>	<u>3/31/23</u> <u>Unaudited</u>	<u>FY 2024</u> <u>Budget</u>
REVENUE				
26-00-00				
Property Taxes				
414010 Property taxes IMRF	\$ 7,777	\$ 12,750	\$ 2,920	\$ 13,300
414015 Property taxes Social Security	9,352	17,000	2,889	17,750
Total Property Taxes	<u>17,129</u>	<u>29,750</u>	<u>5,809</u>	<u>31,050</u>
Replacement Taxes				
424020 Replacement taxes	<u>49,394</u>	<u>22,185</u>	<u>41,863</u>	<u>50,000</u>
Total Revenue	<u>\$ 66,523</u>	<u>\$ 51,935</u>	<u>\$ 47,672</u>	<u>\$ 81,050</u>
EXPENSES				
Fringe Benefits				
538500 Retirement IMRF	\$ 24,773	\$ 30,000	\$ 22,939	\$ 20,000
538510 Retirement FICA	67,328	60,000	74,320	85,000
Total Fringe Benefits	<u>92,101</u>	<u>90,000</u>	<u>97,259</u>	<u>105,000</u>
Total Expenses	<u>\$ 92,101</u>	<u>\$ 90,000</u>	<u>\$ 97,259</u>	<u>\$ 105,000</u>

DEBT SERVICE FUND REVENUE & EXPENSES

Year Ended April 30, 2024

	<u>FY 2022</u> <u>Unaudited</u>	<u>FY 2023</u> <u>Budget</u>	<u>3/31/23</u> <u>Unaudited</u>	<u>FY 2024</u> <u>Budget</u>
REVENUE				
30-00-00				
Property Taxes				
414010 Property taxes	\$ 1,653,161	\$ 1,650,000	\$ 1,075,866	\$ 1,678,000
Interest				
434750 Interest	175	-	9,983	10,000
OTHER SOURCES				
414810 Bond proceeds	558,000	-	222,055	-
495000 Transfers in	-	-	-	200,000
Total Revenue and Other Sources	<u>\$ 2,211,336</u>	<u>\$ 1,650,000</u>	<u>\$ 1,307,904</u>	<u>\$ 1,888,000</u>
EXPENSES				
Contractual Services				
547380 Fiscal agent fees	\$ -	\$ 7,500	\$ 20	\$ 2,000
Debt Service				
588420 Bond principal	1,605,700	1,635,000	1,635,000	1,675,000
588430 Bond interest	26,191	18,685	18,684	62,282
Total Debt Service	<u>1,631,891</u>	<u>1,653,685</u>	<u>1,653,684</u>	<u>1,737,282</u>
Cost of Issue				
640010 Cost of issue	41,800	35,000	54,555	60,000
Total Cost of Issue	<u>41,800</u>	<u>35,000</u>	<u>54,555</u>	<u>60,000</u>
Total Expenses	<u>\$ 1,673,691</u>	<u>\$ 1,696,185</u>	<u>\$ 1,708,259</u>	<u>\$ 1,799,282</u>

CAPITAL PROJECTS FUND REVENUE & EXPENSES
Year Ended April 30, 2024

	<u>FY 2022</u> <u>Unaudited</u>	<u>FY 2023</u> <u>Budget</u>	<u>3/31/23</u> <u>Unaudited</u>	<u>FY 2024</u> <u>Budget</u>
REVENUE				
99-00-00				
GRANT & DONATION INCOME				
414920 Donations	\$ -	\$ -	\$ 23,675	\$ -
414930 Grant proceeds	-	-	-	700,000
OTHER SOURCES				
414940 Insurance proceeds	-	-	140,971	-
414810 Bond proceeds	641,700	1,200,000	1,152,945	1,200,000
UTILIZATION OF RESERVES				
	-	-	-	556,500
Total Revenue, Other Sources, And Utilization of Reserves	<u>\$ 641,700</u>	<u>\$ 1,200,000</u>	<u>\$ 1,317,591</u>	<u>\$ 2,456,500</u>
EXPENSES				
Parks- General				
615420 Park beautification program	\$ 89,554	\$ 100,000	\$ 176,095	\$ 225,000
615430 Commissioners park	20,060	3,000	66,050	20,000
615440 Smith park	1,502	3,000	5,926	6,000
615450 Wacker park	1	2,500	12,233	12,500
615455 Jirtle park	1,919	2,500	7,800	8,000
615460 Euclid park	901	3,000	10,000	10,000
615470 Sesto park	2,585	1,500	34,762	5,000
615480 Swanson park	-	2,500	10,340	10,000
615490 King park	509	2,500	9,000	2,500
615500 Hodges park	789	2,500	9,600	10,000
615515 Meidell park	3,390	2,500	14,378	10,000
615520 Landeen	910	2,500	550	1,000
615530 Small fry park/bob lueder	-	1,500	3,050	5,000
615535 Hap Bruno	-	2,500	13,180	15,000
Total Parks- General	<u>122,120</u>	<u>132,000</u>	<u>372,964</u>	<u>340,000</u>

CAPITAL PROJECTS FUND REVENUE & EXPENSES
Year Ended April 30, 2024

	<u>FY 2022</u> <u>Unaudited</u>	<u>FY 2023</u> <u>Budget</u>	<u>3/31/23</u> <u>Unaudited</u>	<u>FY 2024</u> <u>Budget</u>
EXPENSES				
Parks- Administration				
621000 Computerization project	48,292	45,000	87,338	90,000
621005 Consulting services	32,000	70,000	57,922	100,000
621030 Athletic equipment	-	5,000	7,200	10,000
621035 Park district vehicles	838	200,000	183	80,000
621040 Building improvement	138,472	80,000	53,139	125,000
621050 Office equipment	6,773	10,000	10,626	12,500
621055 Equipment for rec center	-	50,000	15,463	50,000
621060 Landscaping - rec center	6,245	7,500	1,684	7,500
621070 Mobiles at maint dept	-	500	-	-
621080 Machinery & equipment	13,689	100,000	1,569	100,000
	<u>246,309</u>	<u>568,000</u>	<u>235,124</u>	<u>575,000</u>
Total Parks- Administration				
Parks- Outlay				
651100 Course land improvements	30,510	15,000	69,424	20,000
651150 Pump house	-	2,500	33,140	20,000
651200 Building improvements	20,221	100,000	71,138	100,000
651250 Landscaping - golfhouse	-	100,000	20,106	25,000
651300 Machinery & equipment	-	200,000	111,450	585,000
651350 Golf Course office equipment	-	500	5,256	5,000
651710 Golf carts	37,662	45,000	7,672	86,150
651750 Grant expenditures	-	-	-	700,000
	<u>88,393</u>	<u>463,000</u>	<u>318,186</u>	<u>1,541,150</u>
Total Parks- Outlay				
Total Expenses	<u>\$ 456,822</u>	<u>\$ 1,163,000</u>	<u>\$ 926,274</u>	<u>\$ 2,456,150</u>