

Morton Grove Park District

Annual Budget

Fiscal Year 2013-14

Year Ending April 30, 2014

Board of Commissioners

Dominick Burdi

Rusmir Zec

Eileen M. Coursey

Betty Fergus

Kevin Lochner

Administrative Staff

Open	Executive Director
Kelly Smith	Recreation/Facilities Manager
Greg Jayne	Park Manager
Les Preuss	Finance & Human Resource Manager
Sue Braubach	Marketing & Public Information Mgr.
Claudia Marren	Executive Administrative Assistant

MORTON GROVE PARK DISTRICT

2013/2014

PROPOSED REVENUE / EXPENSE COMPARISON

ALL FUND TYPES

FUND	CENTER	DESCRIPTION	BUDGET FY 13-14			BUDGET FY 12-13			Revenue		Expense		Yr to Yr Variance	Expense Yr to Yr Variance
			REVENUE	EXPENSE	VARIANCE	REVENUE	EXPENSE	VARIANCE	Yr to Yr Variance	Expense Yr to Yr Variance	Yr to Yr Variance	Expense Yr to Yr Variance		
01	10	CORPORATE - ADMINISTRATION	\$946,102	\$657,345	\$288,757	\$836,550	\$645,449	\$291,101	\$109,552	\$111,896				
	20	CORPORATE - PARKS	0	440,020	(440,020)	0	430,306	(430,306)	\$0	\$9,714				
		CORPORATE	\$946,102	\$1,097,365	(\$151,263)	\$836,550	\$975,755	(\$139,205)	\$109,552	\$121,610				
02	10	RECREATION - ADMINISTRATION	\$658,400	\$785,765	(\$127,365)	\$735,000	\$725,060	\$9,940	(\$76,600)	\$60,705				
	20	RECREATION - PROGRAMS	\$1,222,538	\$797,616	424,922	\$1,066,317	\$664,781	401,536	\$156,221	\$132,835				
	40	RECREATION - POOLS	\$164,725	\$240,429	(75,704)	\$215,442	\$351,623	(136,181)	(\$50,717)	(\$111,194)				
	50	RECREATION - PVCC	\$284,235	\$397,986	(113,751)	\$302,550	\$413,819	(111,269)	(\$18,315)	(\$15,833)				
		RECREATION	\$2,329,898	\$2,221,797	\$108,101	\$2,319,309	\$2,155,284	\$164,025	\$10,589	\$66,513				
05	10	POLICE PROTECTION	\$95,000	\$103,130	(\$8,130)	\$89,420	\$104,169	(\$14,749)	\$5,580	(\$1,039)				
	10	PAVING AND LIGHTING	\$3,000	\$3,000	\$0	\$3,000	\$3,000	\$0	\$0	\$0				
	15	MUSEUM	\$83,000	\$69,116	\$13,884	\$60,000	\$68,805	-\$8,805	\$23,000	\$311				
	20	IMRF	\$275,000	\$266,558	\$8,442	\$175,859	\$212,000	-\$36,141	\$99,141	\$54,558				
	22	FICA	\$181,000	\$167,207	\$13,793	\$160,000	\$166,813	-\$6,813	\$21,000	\$394				
	25	DEBT SERVICE	\$775,000	\$775,000	\$0	\$750,000	\$774,063	-\$24,063	\$25,000	\$937				
	30	LIABILITY INSURANCE	\$140,000	\$124,827	\$15,173	\$174,721	\$157,970	\$16,751	(\$34,721)	(\$33,143)				
	35	SPECIAL RECREATION	\$158,000	\$158,000	\$0	\$195,000	\$146,000	\$49,000	(\$37,000)	\$12,000				
	40	AUDIT	\$14,000	\$14,000	\$0	\$15,000	\$15,000	\$0	(\$1,000)	(\$1,000)				
			\$1,724,000	\$1,680,838	\$43,162	\$1,623,000	\$1,647,820	-\$24,820	\$101,000	\$33,018				
		TOTAL	\$5,000,000	\$5,000,000	\$0	\$4,778,859	\$4,778,859	\$0	\$221,141	\$221,141				

MORTON GROVE PARK DISTRICT

2013 / 2014

**REVENUE AND EXPENSE COMPARISON
BY SOURCE**

REVENUE COMPARISON

SOURCE	PROPOSED FY 12-13	CURRENT FY 11-12	FY 12-13 FY 12-11 VARIANCE	PERCENT CHANGE
Property Tax	\$3,032,000	\$2,908,000	\$124,000	
Replacement Tax	\$157,500	\$170,000	(\$12,500)	
Bond Proceeds	\$775,000	\$750,000	\$25,000	
Recreation Programs	\$1,222,538	\$1,066,217	\$156,321	
Community Center	\$284,235	\$302,550	(\$18,315)	
Swimming Pools	\$164,725	\$215,942	(\$51,217)	
Interest	\$38,500	\$30,500	\$8,000	
MNASR	\$57,120	\$56,550	\$570	
Other	\$29,382	\$15,100	\$14,282	
Marketing Agreement	\$14,000	\$14,000	\$0	
Total	\$5,775,000	\$5,528,859	\$246,141	
Bond Proceeds	(\$775,000)	(\$750,000)	(\$25,000)	
Net operating changes	\$5,000,000	\$4,778,859	\$221,141	4.63%

EXPENSE COMPARISON

FUNCTION	PROPOSED FY 12-13	CURRENT FY 11-12	FY 12-13 FY 12-11 VARIANCE	PERCENT CHANGE
Salaries & Wages FT & PT	\$2,208,448	\$2,043,415	\$165,033	
Debt Service	\$775,000	768,675	\$6,325	
Contractual Services	\$336,157	298,113	\$38,044	
Materials & Supplies	\$256,845	230,678	\$26,167	
Utilities	\$228,300	306,810	(\$78,510)	
IMRF & FICA	\$433,766	325,000	\$108,766	
Health Insurance	\$292,952	239,681	\$53,271	
Liability Insurance	\$90,700	92,486	(\$1,786)	
Building & Landscape	\$204,880	201,666	\$3,214	
Special Recreation	\$158,000	149,500	\$8,500	
Equipment	\$439,873	24,256	\$415,617	
TOTAL	\$5,424,922	\$4,680,280	\$744,642	15.91%
Surplus or (Deficit)	(\$424,922)	\$98,579	(\$523,501)	



Honorable Commissioners
Morton Grove Park District
Morton Grove, IL 60053

We are pleased to present for your consideration the proposed FY 2013-14 Morton Grove Park District May 1 and ending April 30, 2014. The budget serves three primary purposes: information of public policy, control of spending and a written financial plan. It is a documented means of financial accountability to the public as the District aims to maintain high service levels at the lowest possible cost. The District's budget is in compliance with the provisions of the Park District Code and current Board Policy. All required hearings have been held with the appropriate notice provided.

Budgeting is not a mutually exclusive process, as other planning efforts such as capital improvement planning help drive budget development. Therefore, the Board and staff review these other processes throughout the year. The budget represents your fiscal priorities for the upcoming twelve months of operation, which helps move the District closer to its mission of providing quality and safe park and recreation services. Approval of the annual budget is one of the most important responsibilities of the Board due to its comprehensive nature, including outlining the range of services offered, prioritizing the allocation of government resources and the time invested by both the Board and staff in future planning. The staffs' goal is to enhance decision-making and accountability by providing an even clearer picture of the District's revenues and expenditures.

Preparation of the annual budget begins in September with staff reviewing and revising department budget requests submitted in December, followed by a review and analysis of overall budget projections by the Executive Director and management team. After this review, the proposed budget is prepared and distributed to the Board in January for review and analysis before the staffs' various Board budget reviews with final presentation in March and approval of the Budget and Appropriation Ordinance in April.

Budgetary appropriations for the operations of various District departments are established through the adoption of an annual combined budget and appropriation ordinance by the Board of Commissioners after public hearings. The appropriation is prepared on the same basis and using the same accounting practices as is used to account and prepare financial reports for the funds. All appropriated amounts lapse at the end of the fiscal year. Spending control for funds are established by the amount of the total appropriation for the fund, but management control is exercised at appropriation line item levels.

Budgetary control is employed as a management control device during the year through an internal reporting process. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the District's governing body. Activities of the general fund, special revenue funds, debt service fund and capital project's fund are included in the annual appropriated budget. In addition, the District utilizes its Capital Improvement Program to determine capital project's expenditures. The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is established at the fund level.

The Budgetary Control process includes verification of appropriation amounts prior to expenditures and a monthly review of all account totals compared with the appropriations. Variances between expenditures and appropriations are identified rapidly for appropriate corrective measures. The District maintains a detailed procurement policy for the authorization of all expenditures. Ultimately all expenditures are reviewed or approved by the Board of Commissioners.

The Board established a fund retention policy in the event tax dollars were late or the Districts' cash flow was disrupted. Because of this policy, the District has been able to maintain its services at the current level. The Morton Grove Park District remains committed to sound financial management as well as providing quality park and recreation services.

BUDGET HIGHLIGHTS

Significant items included in this budget are:

- 1) The 2013-14 is a balanced \$5,000,000 operating budget. It represents a 4.6% increase over last year.
- 2) The 2012 levy increase was 4.4%. The amount budgeted for property taxes increased by \$136,000. This increase is due to the Cook County CPI and the addition of new construction developments, which add to the EAV.
- 3) In light of economic conditions, staff salary increases are budgeted at 2%.
- 4) Due to projected increases in before school and after school care and gymnastics, recreation programming revenues are budgeted to increase 15% to \$1,222,000.
- 5) Oriole pool is scheduled for complete remodeling during 2013-14. This budget recognizes that Oriole pool will be closed for the 2013 swim season.
- 6) Supplier contracts for gas and electric for most District facilities were extended an additional year after November 2013. The new rates along with additional lighting replacements and the closing of Oriole pool cause the proposed utility budget to be reduced 17% or \$45,000 from the current operating budget.

- 7) The District's investment portfolio is diversified in longer-term secure financial instruments at several local financial institutions. To increase yields, the District has 15 % of its cash reserves in a portfolio of investments with 3 and 4 year terms.
- 8) This budget recognizes income from our tenant Maine-Niles Association of Special Recreation.
- 9) This budget includes revenues and expenses for improved services, facilities and programs for Morton Grove residents.
- 10) The District has commissioned Planning Resources Inc. to complete a Comprehensive Master Plan Study. The purpose of the study is to evaluate the existing facilities with regard to current code requirements, space and condition.
- 11) The District plans in 2013/2014 a complete renovation of Oriole pool. Contracts with McHugh construction and Williams Architects have been signed to assist the district in this project. The District has budgeted \$8,000,000 for this project.

BUDGET SUMMARY

The past five years have been unlike any in modern economic history and the District is now beginning to reposition itself for the future. Before the economic recession, the District focused on growing revenues, but now we are compelled to focus on innovation. Since 2001, the Board and staff have proactively monitored and adjusted the budget based on a declining national economy, resulting in better than balanced year-end results.

To continue to be good stewards of the taxpayers' dollars, it not only takes financial responsibility, but adherence to the priorities established by the community through the strategic planning process which we are working on with PRI which by years end will result in the district's newly created Comprehensive and Strategic Plans. These plans must be utilized in order to proactively advance the Park District into the future. Through careful choices, residents will be able to experience new and creative ways to take advantage of the resources provided by the district.

The **operating** totals for each fund are as follows:

<u>FUND</u>	<u>PROPOSED BUDGET FY 2013/2014</u>	<u>PROPOSED BUDGET FY 2012/2013</u>	<u>PERCENT CHANGE</u>
Corporate	\$ 946,000	\$ 837,000	13.0
Recreation	2,330,000	2,319,000	.1
Police	95,000	89,000	6.7
Paving & Lighting	3,000	3,000	0
Museum	83,000	60,000	38
IMRF	275,000	176,000	56
FICA	181,000	160,000	13
Liability Insurance	140,000	175,000	-20
Special Recreation	158,000	195,000	-19
Audit	14,000	15,000	-.1
Bond & Interest	<u>775,000</u>	<u>775,000</u>	0
Totals	<u>\$5,000,000</u>	<u>\$4,779,000</u>	<u>4.6%</u>

There are no capital expenditures included in this summary.

Recreation and Facility Budget Highlights

The trend for childcare programs continues to improve and the budget reflects expansion of the kindergarten enrichment program to a second school district and consistent enrollment for the before and after school programs. The reorganization of the recreation and facility department creates better flow, focus and opportunity for programming growth and the addition of a full-time supervisor assists with

The repurpose of a racquetball court to flexible fitness space creates opportunity for the membership and a tangible that can be marketed to current and potential members. The re-structured corporate fitness

program was introduced in early 2013 and staff is actively pursuing local businesses with wellness opportunities.

Park Services Budget Highlights

The Parks Services operational budget is proposed to increase by 2.26% (\$9,714) compared to the 2012 budget. In wages, the overtime has been decreased due to staggering schedules and utilizing seasonal staff on weekends and at special events. The seasonal staff salary line has decreased by \$8,000 utilizing the same method. There were also decreases in the equipment rental (\$1,000), trees (\$3,000), and ball field mix (\$3,000) these reductions were possible due to our Capital Improvement Plan implementing trees due to increased removals and installations caused mainly by the Emerald Ash Borer diseased plants and a ball field improvement line due to our aging amenities at existing fields such as benches and concrete that needs to be adjusted to create a level and safe surface.

Park Police Budget Highlights

The Park District Police Budget for 2013-2014 was structured to cover the current needs of maintaining a quality and properly equipped part time police force for the Morton Grove Park District. As a proactive approach this year a staff study was done on various different manpower allocation alternatives which would provide the most efficient and effective services for the Park District Community. After an administrative review of the staff study and the alternatives within, it was determined that the proper action for the 2013-2014 Police Budget would be to include a reduction in the allocated part time hours during the slower, colder and less active periods when there was less outside park usage. Some other budget adjustments included realistic reductions in training, equipment and uniform expenses, which more accurately depicted the true needs as determined by actual past expenses that were made. The previously mentioned adjustments will allow for the positive overall service to the Park District as there will still be a steady daily delivery of services and availability of the Park Police Officers to the park users and workers at the times where the police services are needed the most. The Park District Police Force continues to be in the fortunate circumstance this year where eighty percent of the current Park Police Force is currently employed by other Police Departments. This situation allows the Park District and the other Police Departments to share many of the required expenses pertaining to training and equipment needs. This sharing of expenses is a positive thing for all and can continue for the upcoming budgeted year.

Marketing and Communication Budget Highlights

The marketing department will be adding some updates to the park district website to keep up with current technology needs as it relates to accessing our site from smartphones and iphones. Currently, survey results still indicate that the majority of our customers reference our Activity Guide in paper format when looking for information on our programs. Based on this and the goal to better serve our customers by staying on new trends, the marketing budget is proposed for the printing of 4 seasonal brochures this fiscal cycle. As the results of the comprehensive master plan are revealed, a marketing plan will be developed in line with the district's future strategic goals. The marketing budget for special events has increased by \$2,000 in anticipation of costs associated with the grand reopening of Oriole Pool in 2014. Public relations budget has been reduced as our website, social media and email blasts continue to be a more cost effective avenue to market upcoming programs and events. Will continue to

work with the recreation department to effectively market the club and fitness programs to our target market groups and stay competitive with our competition.

Finance and Human Resources Budget Highlights

The Finance Department continues to look for ways to improve its service to commissioners and district staff. An evaluation of advanced accounting software is scheduled in 2013-14 to improve financial reporting and streamline the district's budgeting software. The plan is to incorporate a human resource module to the accounting software to create efficiencies in information input and information retrieval on park district employees. The Government Finance Association's Award for Financial Reporting continues to be a goal to receive for the MGPD finance department. It represents the district's presentation of financial on financial information is presented in a consistent style with other government agencies and easily readable by residents. A more focused human resource area will happen in 2013-14.

Capital Items

As we look to the upcoming year there are several items on the capital improvement plan that will be taking place in 2013. The demolition and replacement of Oriole Pool (\$8million), grinding, resurfacing and striping the north lot at Harrer Park (\$200,000), replacing the playground at the north end of Harrer Park (\$175,000) this includes a \$75,000 contribution from Park View School, the Harrer Park south playground will be addressed with the minimal changes necessary to provide a safe play area until Harrer Pool is addressed in the future. An ADA audit will be performed and transition plan will be put into place (\$20,000).

Economic Outlook

In order to preserve the financial health of the District, staff continually monitors economic trends to understand their impact on budget development. Reports from a variety of sources provide staff with forecasts based on leading economic indicators such as employment, housing, financial markets and consumer confidence.

Early in 2012, one publication described the national economy as being "stuck in the muck." Federal Reserve Chairman Ben Bernanke warned during testimony on Capitol Hill that unless elected leaders intervened, major tax increases and deep spending cuts scheduled to take effect in January 2013 would push the nation's lightweight economic recovery over a metaphorical "fiscal cliff." The "cliff" evokes a nation of employers and consumers suddenly diverting considerably more of their income to Washington. These mandatory spending cuts would have Washington spending much less of its revenue on goods and services. A big part of the peril is that Americans would be taking so many major hits at once, including the expiration of the 2-percentage-point Social Security tax holiday, long-term unemployment benefits and the Bush and Obama income tax cuts of 2001, 2003 and 2010, which benefit rich as well as poor Americans. On August 22, 2012, the nonpartisan Congressional Budget Office projected that falling off the "cliff" would plunge the U.S. into a significant recession, for many reasons the Congress avoided the "Cliff" through a series of compromises that affected everyone American in one way or another, for example the reinstatement of the full SSI payroll tax.

Additionally, similar to recent years, 2012 was a difficult year in which to gauge economic indicators. Trends such as retail sales, manufacturing, construction and job growth would increase in one month and then be down the next month. In October of 2012, leading economic indicators began to show signs of a slight positive trend as home prices appeared to be stabilizing, the stock market and consumer confidence have risen and job growth has been steady but unspectacular. Despite the recent uptick, the District must continue to budget conservatively and have appropriate reserves to maintain existing assets and ensure its future fiscal agility in these uncertain times.

Therefore, we must continue to monitor the following as well as others:

- Staff continue to monitor the impact of the Federal health care bill passed in 2010 that is slowly being implemented with all provisions required to be in effect by 2014, pending the outcome of the recent presidential election. Even though the District experienced a small increase in medical insurance the uncertain future of this issue is critical in the District's future planning efforts. As the Federal and state governments continue to pass laws that mandate various employment practices or benefits, the cost of doing business will continue to increase for the District.
- We need to watch consumer spending carefully, if it decreases that means discretionary spending also decreases and as you are aware recreation in its various forms is discretionary spending.
- We need to monitor the investment world for timing on bond sales for capital building projects. As the stock market investment yields rise, bond market interest rate increase, in other words, the cost of money increases. Mesriow Financial will help negotiate these waters.
- We need to continue to partner with other agencies in order to leverage park district resources as well as their resources for the sake of the taxpayer. It is always critical to remember, taxpayers look at the entire bill and in the end lump units of local government together.
- Will the State increase the minimum wage? Will the Federal government as well?

Based on the indicators above, the District needs to be conservative with spending in future years to continue to build adequate reserves without sacrificing quality in programs and services. The Board will have to continue to make careful and measured decisions balancing future community needs against the District's sound fiscal condition.

Once the Comprehensive Plan is completed, we look forward to working with you on strategic initiatives which will help frame the board's areas of concentration over a five year period of time. "Statements" of over-all direction will become evident once the Comprehensive Plan and Attitude and Interest Survey documents are reviewed. These initiatives should capture overall strategies in four to six categories that encompass function in the district. For example, a statement could be, **Internal Business Function, with an objective: Improvement through Collaboration and Innovation and a goal could be, Create a Borderless Organization.** Each goal must have a time associated with it so it can be tracked for accountability

We are pleased to transmit a balanced budget to you. Using a teamwork approach, we were able to develop a sound spending plan, create a new long-range Capital Improvement plan both of which will help the park district continue to provide a high level and safe quality of service to residents of the park district.

Professionally,

The Management Team

Les Preuss, Manager Finance and HR

Kelly Smith, Manager of Recreation and Facilities

Sue Braubach, Marketing and Public Information Manager

Greg Jayne, Superintendent of Parks and Facilities

Claudia Marren, Executive Assistant

Morton Grove Park District
Budget 2013-14
2nd Review

	Budget 2013-14	Budget 2012-13	Difference	Actual 2011-12	Description
CORPORATE FUND					
REVENUES:					
411100 Real Estate Taxes	700,000	600,000	100,000	622,975	Tax Levy
412100 Replacement Taxes	125,000	135,000	-10,000	121,167	5 yr history
430100 Interest Income	26,000	20,000	6,000	23,131	Based on interest schedule
481810 Miscellaneous Income	37,982	25,000	12,982	52,559	Mb \$14000 /PDRMA \$1500 / Bids / Fireworks
485500 M-NASR Income	57,120	56,550	570	69,956	MNASR Rent agreement - \$4712/mo
TOTAL CORPORATE REVENUES	946,102	836,550	109,552	889,788	
ADMINISTRATION EXPENDITURES:					
SALARIES & WAGES					
511100 Director	55,854	39,832	16,022	32,805	Salary Schedule
511200 Human Resource Generalist	30,315	25,004	5,311	24,430	Salary Schedule
511700 Executive Admin Assistant	45,900	14,000	31,900	1,876	Salary Schedule
512200 Marketing & Public Relations Mgr	12,356	12,164	192	11,591	
511300 Finance Manager	41,018	30,551	10,467	30,948	Salary Schedule
512700 Secretary / reception	8,019	7,862	157	7,592	Salary Schedule
512720 Finance Coordinator	28,763	23,435	5,328	22,915	Salary Schedule
	222,226	152,848	69,378	132,157	
MATERIALS & SUPPLIES					
520100 Bank Charges - MB, BA, Chase	2,500	250	2,250	30	Service fees
520110 Supplies	5,000	5,000	0	5,060	Binders, pens, clips, calculators, ink cart, etc.
520120 Printing	4,000	2,750	1,250	2,420	Letterhead, stationary, reports, newsletters
520130 Postage	2,250	2,250	0	924	600 monthly pieces, rate increase
520140 Books & Mags	200	200	0	208	Illinois compiled statutes, Gov't GAAP
520150 Public Relations	500	500	0	265	Flowers special occasions, Gifts special awards
520160 Publications	750	750	0	156	Salary Surveys, Newspapers, Governing Magazine
520210 Equipment Repair	200	200	0	175	Postage meter, fax, printers, computers, typewr
	15,400	11,900	3,500	9,238	
INSURANCE					
530310 Health Insurance Premiums	200,098	185,013	15,085	166,545	Health schedule
	200,098	185,013	15,085	166,545	
UTILITIES					
540110 Electricity	56,000	57,116	-1,116	23,889	Utility schedule
540120 Heating Fuel	7,000	9,500	-2,500	5,227	Utility schedule
540130 Water	300	300	0	690	Utility schedule
540150 Telephone	15,900	13,000	2,900	15,632	Utility schedule
	79,200	79,916	-716	45,438	
CONTRACTUAL SERVICES					
551120 Legal Professional Services	13,000	13,000	0	19,979	AnceGlink
551200 Legal Publications	500	500	0	662	Bid Notices, Rec & Disbmts, Levy notice, Job ads
552100 Software Maintenance Agreements	20,000	16,500	3,500	571	Harris, Elite, Weblinx
552200 Technical Assistance	7,500	6,500	1,000	19,629	Elite, Weblinx
554100 Lease Agreements	10,000	7,613	2,387	3,720	Konica, COTG, CITYtech, BMI
	51,000	44,113	6,887	44,561	
EQUIPMENT					
560100 Office	500	500	0	245	Miscellaneous replacements
560800 Computer Hardware	500	0	500	2,028	Computers , Monitors , Printers , Memory
560810 Computer Software	1,000	1,500	-500	1,998	Miscellaneous replacements
	2,000	2,000	0	4,271	
NEW ADDITION / LEASE EXPENSES					
570130 Salaries - Maintenance	8,121	8,187	-66		Janitorial
570200 Landscape Improvements	250	250	0		Trees and sod
570312 Maintenance Supplies	250	250	0		Cleaning
	8,621	8,687	-66	0	
MISCELLANEOUS					
580100 Human Resource expenses	16,000	7,000	9,000	3,049	Applitrack \$665, Web job posting, merit consultant
580300 Donations Purchases	250	250	0		Directed by donee - plaques, etc.
580500 Donations Trees	250	250	0	817	trees
581110 Commissioners Expense	7,500	7,336	164	16,824	Awards, Meeting expenses, VIP dinner, memorials, s
581120 Commissioners Expense Educational	7,500	7,336	164	3,337	IRPA, NRPA, & IAPD
581200 Educational Expense Staff	5,700	5,500	200	2,925	IPRA, NRPA , Leg Sym , GFOA Workshops
581300 Travel Allowance Staff	1,200	1,200	0	1,950	Mileage reimbursements
581310 PDRMA Award Expense	1,500	500	1,000	510	Offset by PDRMA award In miscellaneous/ staff shirt
581400 Dues & Subscriptions	9,150	8,000	1,150	9,649	IAPD, IPRA , GFOA
581600 Morton Grove Special Events	20,750	17,000	3,750	20,757	Fireworks
581700 Holiday Display	4,000	3,600	400	3,805	Temple Display of holiday deco PVCC
589105 Employee Recognition	5,000	3,000	2,000	1,064	Employee Recognition awards, holiday parties
	78,800	60,972	17,828	64,687	
ADMINISTRATION EXPENDITURES	657,345	545,449	111,896	466,897	20.51%

Budget 2013-14		Budget	Budget		Actual	Description
		2013-14	2012-13	Difference	2011-12	
PARK MAINTENANCE EXPENDITURES:						
SALARIES & WAGES						
511400	Parks Manager	20,785	11,539	9,246	12,158	Salary Schedule
512120	Maintenance - Foreman	50,983	46,607	4,376	48,086	Salary Schedule
512140	Maintenance - Foreman - OT	4,000	0	4,000	7,788	Foreman OT
512130	Maintenance - Full	213,352	208,260	5,092	203,383	Salary Schedule
512150	Maintenance - OT	13,500	14,500	-1,000	18,195	Festivals & Special events
513100	Summer Staff	20,000	28,000	-8,000	19,421	4 seasonal staff
		<u>322,620</u>	<u>308,906</u>	<u>13,714</u>	<u>309,031</u>	4.44%
MATERIALS & SUPPLIES						
520221	Building Repair Service	2,000	2,500	-500	807	Minor repair field houses, shelter, garage, shelter, etc.
520223	Grounds Repair Service	5,500	5,000	500	5,776	service on mowers, blowers, trailers chipper, etc.
520225	Vehicle Repair Service	13,000	13,000	0	14,659	Repair fund for all 14 maintenance vehicles
520230	Rental Machinery	500	500	0		Tree grinder for removals
520312	Supplies - Janitorial	4,000	4,000	0	3,264	Field Houses and maintenance garage
520318	MATL's -SIGNS	1,000	1,000	0	1,188	Sign replacements Redwood increase
520321	MATL's -BLDG	3,000	3,000	0	1,642	Repair parts or upgrades to any building
520323	MATL's - GROUNDS	5,000	5,000	0	4,416	Salt increase , paint, fencing, concrete, etc.
520325	MATL's - VEHICLES	2,000	2,000	0	2,288	Antifreeze, washer fluid, oil
520328	MATL's - PLAYGROUNDS	3,000	3,500	-500	3,442	Waterseal, nets, playground equipment, pavement repairs,
520329	MATL's - VANDELISM	500	1,000	-500	794	repairs
520330	SUPPLIES - First Aid	500	500	0	114	
520335	SUPPLIES - Safety	1,800	1,800	0	1,323	Safety glasses, ear plugs, \$950 shoes
520400	SUPPLIES - Tools & Hardware	4,000	4,000	0	2,630	Snow thrower, wheelbarrels, hand tiller, walk behind blower
520500	SUPPLIES - Gas & Oil Vehicles	22,000	20,000	2,000	22,806	Fuel for vehicles
		<u>67,800</u>	<u>66,800</u>	<u>1,000</u>	<u>65,149</u>	
CONTRACTUAL SERVICES						
554100	Maintenance Agreements	13,000	13,000	0	7,447	Groot scavenger, yard waste, bark chunk removal
540150	Communication Services	2,100	2,100	0	714	maintenance phones at \$175/mo
554600	Professional Services	4,000	4,000	0	3,784	Pest control, fumance service, back flow, fire extinguisher
		<u>19,100</u>	<u>19,100</u>	<u>0</u>	<u>11,945</u>	
EQUIPMENT						
560200	Maintenance	2,000	1,000	1,000		2" track pump
560210	Safety	500	500	0		Barricades
560300	Buildings	1,000	1,000	0	318	
560900	Fence	500	500	0	289	Ballfields, National
		<u>4,000</u>	<u>3,000</u>	<u>1,000</u>	<u>607</u>	
BUILDING & LANDSCAPE						
570150	Park Improvements	5,000	5,000	0	5,197	Solar compacting trashTrash cans, picnic tables, benches, etc.
570200	Building Repair & Improvements	1,500	1,500	0	1,040	Entry doors
570300	Grass, Seed, Sod, & Fertilizer	5,000	5,000	0	3,515	fertilizer, seed, goose replant
570400	Trees, Shrubs, & Flowers	2,000	5,000	-3,000	3,159	Tree removal services
570410	Black Dirt, Sand, Fill, & Ball Mix	9,000	12,000	-3,000	15,252	turfce \$6000, ballfield mix \$3000, dirt \$2000, sand \$2000
		<u>22,500</u>	<u>28,500</u>	<u>-6,000</u>	<u>28,163</u>	
MISCELLANEOUS						
581200	Educational Seminars	1,500	1,500	0	1,804	Licenses and seminars , classes and training shows
581500	Uniforms	2,500	2,500	0	2,493	Shirts, pants, jackets, raingear
		<u>4,000</u>	<u>4,000</u>	<u>0</u>	<u>4,297</u>	
PARK MAINTENANCE EXPENDITURES		<u>440,020</u>	<u>430,306</u>	<u>9,714</u>	<u>419,192</u>	2.26%
TOTAL CORPORATE EXPENDITURES		<u>1,097,366</u>	<u>975,755</u>	<u>121,611</u>	<u>886,089</u>	12.46%

Budget 2013-14		Budget 2013-14	Budget 2012-13	Difference	Actual 2011-12	Description
RECREATION FUND						
21000						
ADMINISTRATION REVENUES:						
411100	Real Estate Taxes	608,000	685,000	-77,000	604,843	Tax Levy
412100	Replacement Taxes	32,500	35,000	-2,500	34,175	5 yr history
430100	Interest Income	12,500	10,500	2,000	3,160	Interest schedule
481810	Miscellaneous	2,900	3,000	-100	3,678	
481850	General & Brochure Income	2,500	1,500	1,000	1,025	ISKC, MGBSA
	ADMINISTRATION REVENUES	658,400	735,000	-76,600	646,881	
ADMINISTRATION EXPENDITURES:						
SALARIES & WAGES						
511100	Director	51,360	47,560	3,800	46,528	Salary Schedule
511200	Administrative Assistant	27,284	28,131	-847	27,410	Salary Schedule
511300	Finance Manager	38,343	38,638	-295	39,272	Salary Schedule
511400	Parks Manager	48,222	44,619	3,603	42,990	Salary Schedule
511500	Recreation @ Facility Manager	72,128	65,560	6,568	67,663	Salary Schedule Kelly
512120	Foreman	18,158	16,600	1,558	12,360	Salary Schedule
512130	Maintenance - Parks staff	53,338	55,536	-2,198	52,567	Salary Schedule
512200	Marketing / Public Relations Manager	46,337	39,533	6,804	39,002	Salary Schedule Sue B
512300	Athletic Supervisor	89,225	42,475	46,750	41,539	Salary Schedule Kevin
512305	Facility Supervisor	20,360	20,157	203	19,666	Salary Schedule Chris
512700	Front Desk secretary	24,058	23,586	472	23,493	Salary Schedule Rose
512720	Finance Coordinator	19,176	18,748	428	18,252	Salary Schedule
512710	Office Services Coordinator	27,030	43,475	-16,445	42,524	Salary Schedule Sue D
513105	Aquatic Supervisor	13,727	13,336	391	13,101	Salary Schedule Jennifer
513211	Secretary-sub	1,698	0	1,698	0	Temporary help
513215	Intern - Part-time	1,500	500	1,000	1,800	2 Interns
513217	Supervisor - Special Events	35,452	34,648	804	33,830	Full-time employee Liz
		587,394	533,102	54,292	521,997	10.18%
MATERIALS & SUPPLIES						
520100	Visa/MC/Discover Check Free charges	23,500	20,000	3,500	21,757	VISA/MC rate 1.71%, Discover 2.5% \$350,000; Check Free charge
520110	Office Supplies	5,000	5,000	0	4,242	Binders, posterboard, normal supplies
520120	Printing	750	750	0	586	Env & letterheads \$750
520130	Postage	1,600	1,800	-200	1,452	10,000 pieces of mail
520140	Books and Magazines	50	50	0	33	
520150	Public Relations	150	150	0	6	
		31,050	27,750	3,300	28,076	
INSURANCE						
530310	Health Insurance Premiums	64,021	60,600	3,421	66,304	Health Schedule reduce deductible
		64,021	60,600	3,421	66,304	
UTILITIES						
540110	Electricity	17,000	18,000	-1,000	25,127	See utility schedule
540120	Heating Fuel	7,000	8,560	-1,560	10,725	See utility schedule
540130	Water	2,200	1,727	473	1,606	See utility schedule
540150	Telephone	9,000	8,250	750	5,724	See utility schedule
		35,200	36,537	-1,337	43,182	
CONTRACTUAL SERVICES						
554100	Lease Agreements	2,800	1,800	1,000	1,367	
554400	Brochures	30,000	30,300	-300	29,654	Printing \$18,000 Cover \$2000, Postage \$8000
554405	Public Relations	2,700	4,700	-2,000	871	Annual District rept, summer fun guide, CC, aquatics guide
		35,500	36,800	-1,300	31,892	
EQUIPMENT						
560100	New Equipment - Office	0	1,000	-1,000		Computer replacements
560810	New Equipment - Computer - Software	0	1,000	-1,000		Snap Maintenance, on-line scores
		0	2,000	-2,000	0	
MISCELLANEOUS						
581110	Commissioners Expense	7,500	7,335	165	4,596	Awards, Meeting expenses, VIP dinner, memorials, special projects
581120	Commissioners Expense - educational	7,500	7,336	164	1,120	IRPA, NRPA, & IAPD
581200	Educational Expense - Staff	5,500	3,275	2,225	5,204	IPRA, ISU Agency showcase
581210	Education Computer expense	900	225	675		New staff training AEK, 2 software classes
581300	Travel Allowance	2,100	1,000	1,100	1,144	5 staff, camp coordinators
581500	Uniforms	600	600	0	76	FT staff clothing item
585100	Photography	1,500	1,500	0	509	Camera Supplies, Photos for PVCC walls
585103	Santa Comes to Town	0	0	0	3	New program in Rec Programs
589105	Employee Recognition	2,500	2,500	0	1,539	PT anniv awards, recognition
589110	Marketing Special event	4,500	2,500	2,000	1,180	Signage, Banners, Giveaways, Flyers
589120	Scholarships	0	2,000	-2,000	25	
		32,600	28,271	4,329	15,396	
ADMINISTRATION EXPENDITURES						
		785,765	725,060	60,705	706,847	8.37%

Budget 2013-14

	Budget 2013-14	Budget 2012-13	Difference	Actual 2011-12	Description
RECREATION PROGRAM REVENUE:					
Program Revenue	1,222,538	1,066,317	929,540	925,157	
PROGRAM REVENUES	<u>1,222,538</u>	<u>1,066,317</u>	<u>156,221</u>	<u>925,157</u>	
RECREATION PROGRAM EXPENDITURES:					
Instructors Salaries	538,255	437,702	100,553	397,782	Detailed sheets
Program Supplies	68,695	51,579	17,116	39,975	Detailed sheets
Program Services	165,907	145,652	20,255	116,351	Detailed sheets
Miscellaneous	24,759	29,848	-5,089	16,824	Detailed sheets
PROGRAM EXPENDITURES	<u>797,616</u>	<u>664,781</u>	<u>132,835</u>	<u>570,932</u>	
	424,922	401,536		354,225	
	5				

24021 Budget 2013-14

	Budget 2013-14	Budget 2012-13	Difference	Actual 2011-12	Description
HARRER POOL REVENUES:					
420210 Pool Passes	60,000	55,000	5,000	51,415	
420220 Daily Receipts	50,000	46,500	3,500	42,388	
420230 Limited Pool pass	7,000	6,000	1,000	5,475	
420250 Swim Lessons	15,925	7,500	8,425	15,331	
420260 Merchandise	1,200	1,200	0	328	
420280 Pool - Rentals	3,600	3,600	0	3,533	
420282 Rentals - Day Camp	4,000	5,500	-1,500	5,223	
481810 Miscellaneous	100	100	0	145	
HARRER POOL REVENUES	141,825	125,400	16,425	123,838	13.10%
::					
HARRER POOL EXPENDITURES:					
SALARIES & WAGES					
511600 Facility Manager	16,015	15,559	456	15,284	Salary Schedule Jen
513100 Summer Staff	7,800	4,700	3,100	7,528	
513302 Manager	5,900	6,400	-500	4,996	
513304 Assistant Manager	5,900	6,000	-100	5,055	
513306 Guards	60,800	55,000	5,800	59,915	
513308 Cashiers	10,000	10,000	0	10,486	
513310 Incentives / Staff appreciation week	200	200	0	211	
513314 Swim Lessons	5,900	3,500	2,400	1,884	
513316 Vacuum Attendant	800	1,215	-415		
	113,315	102,574	10,741	105,359	
MATERIALS & SUPPLIES					
520110 Office Supplies	300	300	0	315	Dry erase markers, dinders, calendars
520250 Learn to Swim supplies	0	80	-80	55	kickboards, toys
520312 Supplies - Janitorial	1,500	1,500	0	774	glass cleaner, floor scrub brushes, disinfectant, vinyl gloves
520313 Supplies Guard Training	4,200	1,750	2,450	3,223	lifeguard license, Ellis audits, new bookd
520330 Supplies - First Aid	100	100	0	78	bandages, gloves, ice packs, tweezers
	6,100	3,730	2,370	4,445	
UTILITIES					
540110 Electricity	22,000	23,000	-1,000	17,918	See utility schedule
540120 Heating Fuel	10,000	13,000	-3,000	2,846	See utility schedule
540130 Water	22,000	17,135	4,865	15,558	See utility schedule
540150 Telephone	300	500	-200		See utility schedule
	54,300	53,635	665	36,322	
CONTRACTUAL SERVICES					
552200 Technical Assistance	900	900		798	
553100 Pool - Chemicals	11,000	10,000	1,000	10,382	Pulsar tabs \$2500, filter cleaner \$1500, Chlorine \$300, Stabalizer
	11,900	10,900	1,000	11,180	
EQUIPMENT					
560700 Pool	1,000	1,000	0	538	Vests, manquin, fanny packs
	1,000	1,000	0	538	
BUILDING & LANDSCAPE					
570600 Pool - Building & Repair	6,000	4,000	2,000	13,343	Miscellaneous
	6,000	4,000	2,000	13,343	
MISCELLANEOUS					
584100 Guard Suits & Supplies	3,000	2,000	1,000	2,831	suits, tank tops, polos, whistles
584300 Special Events	300	100	200		prizes
584400 Miscellaneous Expense	600	400	200	1,710	Cook County Inspection/goggles/nose plugs
	3,900	2,500	1,400	4,541	
HARRER POOL EXPENDITURES	196,515	178,339	18,176	175,728	10.19%

Budget 2013-14

	Budget 2013-14	Budget 2012-13	Difference	Actual 2011-12	Description
024022 ORIOLE POOL REVENUES:					
420210 Pool Passes	0	25,500	-25,500	20,774	\$135*188
420220 Daily Receipts	0	22,200	-22,200	21,577	
420250 Swim Lessons	0	15,500	-15,500	13,597	
420260 Merchandise	0	900	-900	186	Googles, nose plugs, other
420280 Rentals	0	300	-300	525	
420282 Day Camp	0	3,000	-3,000		Children's Learning
481810 Miscellaneous	0	0	0	300	
ORIOLE POOL REVENUES	0	67,400	-67,400	56,959	
ORIOLE POOL EXPENDITURES:					
SALARIES & WAGES					
511600 Facility Manager / Jen	16,015	15,559	456	15,284	Salary Schedule
513100 Summer Staff	0	3,500	-3,500	5,806	Training
513302 Manager	0	4,700	-4,700	4,486	
513304 Assistant Manager	0	4,500	-4,500	4,734	No OT for Manager
513306 Guards	0	44,300	-44,300	52,631	See schedule
513308 Cashiers	0	4,000	-4,000	5,826	
513314 Pool Swim lessons	0	5,500	-5,500	5,402	
513315 Vacuum Attendant	0	350	-350		
513326 Incentives	0	200	-200		
	16,015	82,609	-66,594	94,169	-80.61%
MATERIALS & SUPPLIES					
520110 Office Supplies	0	500	-500	323	pool contracts, aquatic manual, stickers for swim lessons, etc.
520227 Office Equipment Repairs	0	800	-800	389	2 ejector pumps, repair filter control system
520312 Supplies - Janitorial	0	1,500	-1,500	681	glass cleaner, floor scrub brushes, disinfectant, vinyl gloves, vacuum filters
520313 Supplies - Guard Training	0	1,150	-1,150	3,223	lifeguard license \$1000, Ellis audits \$570, instructor license \$200
520330 Supplies - First Aid	0	100	-100	78	head immobilizer, band-aids, gloves
520250 Learn to Swim Expenses	0	100	-100	55	Dive rings, kickboard storage bin, whistles
	0	4,150	-4,150	4,749	
UTILITIES					
540110 Electricity	2,500	14,000	-11,500	14,857	See utility schedule
540120 Heating Fuel	2,500	13,000	-10,500	5,716	See utility schedule
540130 Water	2,500	18,625	-16,125	7,794	See utility schedule
540150 Telephone	0	500	-500		See utility schedule
	7,500	46,125	-38,625	28,367	
CONTRACTUAL SERVICES					
552200 Technical Assistance	0	900	-900	728	Pest control, back flow test, fire extinguisherservice
553100 Pool - Chemicals	0	11,000	-11,000	9,624	Pulsar tabs \$2500, filter cleaner \$1500, Chlorine \$300, Stabalizer \$300
	0	11,900	-11,900	10,352	
EQUIPMENT					
560700 Pool	0	2,000	-2,000	1,861	
	0	2,000	-2,000	1,861	
BUILDING & LANDSCAPE					
570600 Pool - Building & Repair	0	3,500	-3,500	3,766	Caulk liner, chiller
	0	3,500	-3,500	3,766	
MISCELLANEOUS					
584100 Guard Suits & Supplies	0	1,900	-1,900	2,494	Swim suits, T-shirts, Tank tops
584300 Special Events	0	1,000	-1,000	812	Opening day DJ, movies, end season event
584400 Miscellaneous Expense	0	400	-400	1,066	Birthday Party supplies
	0	3,300	-3,300	4,372	
ORIOLE POOL EXPENDITURES	23,515	153,584	-130,069	147,636	-84.69%

Budget 2013-14

		Budget 2013-14	Budget 2012-13	Difference	Actual 2011-12
"024024	CONCESSIONS REVENUES:				
420242	Harrer	17,000	14,000	3,000	12,097
420244	Oriole	0	500	-500	753
	CONCESSION REVENUES	17,000	14,500	2,500	12,850

No outside food

CONCESSIONS EXPENDITURES:

SALARIES & WAGES

349	Harrer Salaries	6,700	6,700	0	9,298
513334	Oriole Salaries	0	0	0	0
		6,700	6,700	0	9,298

MATERIALS & SUPPLIES

520242	Harrer Supplies	10,000	7,000	3,000	8,647
520244	Oriole Supplies	0	0	0	0
		10,000	7,000	3,000	8,647

CONCESSION EXPENDITURES	16,700	13,700	3,000	17,945
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Budget 2013-14

		Budget 2013-14	Budget 2012-13	Difference	
24025	TIGER SHARK SWIM CLUB/Water Polo				
420270	TIGER SHARK/Water Polo REVENUES	5,900	8,142	-2,242	5,048

TIGER SHARK EXPENDITURES:

513320	SALARIES & WAGES	1,000	4,920	-3,920	4,941
584500	SERVICES	0	780		153
584550	MATERIALS & SUPPLIES	2,700	300	2,400	108
	TIGER SHARK EXPENDITURES	3,700	6,000	-1,520	5,202

Swift aquatic agreement

Combined with 584500

POOL EXPENDITURES	240,429	351,623	-110,414	346,511
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-31.40%

Budget 2013-14

25000 COMMUNITY CENTER REVENUES:

	Budget 2013-14	Budget 2012-13	Difference	Actual 2011-12	Description
420300 Guest Fees	7,000	17,000	-10,000	4,508	2500 guests
420305 Open Gym	22,600	15,000	7,600	19,669	
440200 Rentals - PVCC	11,200	11,500	-300	12,604	
440500 Rentals - Fieldhouses	20,500	22,000	-1,500	21,080	
450100 RB - Court Time	2,000	4,000	-2,000	3,654	
450200 RB - Season Reserved	3,100	2,500	600	1,617	
460110 Memberships	185,000	200,000	-15,000	180,023	
470100 Sale of Mdee Pro Shop	100	100	0	40	Racket balls, gloves
480530 Vending Income	2,000	1,500	500	1,649	
480540 Nursery Income	1,710	1,800	-90	1,315	
480545 Gift Certificates	1,200	1,200	0	641	
480574 Personal Training	0	0	0		025032-480574
480570 Towels Income	2,000	2,100	-100	1,812	\$.50 / towel
480512 Rentals - Softball fields	14,825	11,000	3,825	24,478	
481810 Miscellaneous Income	3,000	4,850	-1,850	10,011	Lock rentals, racket rental, etc.
COMMUNITY CENTER REVENUES	276,235	294,550	-18,315	283,101	

ADMINISTRATION EXPENDITURES:

25030

SALARIES & WAGES

511600 Facility Manager	0	0	0
	0	0	0

ADMINISTRATION EXPENDITURES

0	0	0
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Budget 2013-14

25031 RACQUETBALL COURTS EXPENDITURES

	Budget 2013-14	Budget 2012-13	Difference	Actual 2011-12	Description
SALARIES & WAGES					
512550 Front Desk-FT	0	0	0		Not full time position
513520 Front Desk-PT	54,100	56,954	-2,854	57,909	110 hrs week ioperation
513550 Nursery Attend	9,200	8,418	782	6,745	988 hours per year
	63,300	65,372	-2,072	64,654	
MATERIALS & SUPPLIES					
520110 Office Exp.- Supplies	3,000	4,000	-1,000	3,594	Stationary, pens, pencils, etc.
520120 Office Exp. - Printing	1,000	1,000	0	861	Newsletter \$1200, Post cards \$400, applications \$350, pass card
520130 Office Exp.- Postage	450	800	-350	469	Newsletters & postcards
520210 Fitness - Repair Equipment	3,000	4,500	-1,500	3,257	Treadmills service agreement \$4000, belts, cables pins
520350 Supplies - Courts	1,000	1,000	0		Court resurfacing
520360 Supplies - PVCC Gym	3,000	3,000	0	1,471	Basketballs, Nets, gym resurface
520370 Supplies - Dance Room	800	550	250	1,456	Dance floor resurfacing
520380 Supplies - Nursery	100	100	0	56	Snacks, toys, crafts
	12,350	14,950	-2,600	11,164	
INSURANCE					
530310 Health Insurance Premiums	28,833	28,061	772	32,953	Health schedule
	28,833	28,061	772	32,953	
CONTRACTUAL SERVICES					
554200 Marketing	11,000	13,000	-2,000	9,800	HC Bugle ads, Appreciation day, banners
	11,000	13,000	-2,000	9,800	
EQUIPMENT					
560100 Office	200	200	0		Miscellaneous
560500 Racquet Ball Courts	100	200	-100	162	New in-house rackets
560600 Replacement equipment	2,000	2,000	0	1,506	Replacement balls, bands, kettle bells
	2,300	2,400	-100	1,668	
MISCELLANEOUS					
581200 Educational Seminars	1,000	250	750	597	Customer service workshops \$375
583110 Pro-Shop Merchandise	0	0	0		
583300 Towel Purchases	600	400	200	496	
	1,600	650	950	1,093	
	119,383	124,433	-5,050	121,332	-4.06%

Budget 2013-14		Budget	Budget		Actual
025032 FITNESS CENTER:		2013-14	2012-13	Difference	2011-12
REVENUES:					
480574	Personal Training	8,000	8,000	0	7,616
		8,000	8,000	0	7,616
SALARIES & WAGES					
512600	Facility Manager	18,324	18,141	183	17,699
513610	Fitness Support - Part-Time	54,300	54,300	0	53,744
513700	Personal Training	7,560	5,000	2,560	5,079
513630	Gym Attendant	4,600	4,600	0	3,467
		84,784	82,041	2,743	79,989
MISCELLANEOUS					
581500	Uniforms	1,000	1,000	0	70
		1,000	1,000	0	70
FITNESS CENTER EXPENDITURES		85,784	83,041	2,743	80,059

Description

Salary Schedule Chris
51 weeks 102.5 hours *\$9
Training sessions

Fitness staff, customer service staff, gym attendants, custodian:

Budget 2013-14		Budget	Budget		Actual
25033 P.V.C.C. MAINTENANCE EXPENDITURES:		2013-14	2012-13	Difference	2011-12
SALARIES & WAGES					
512130	Maintenance - Full & Over Time	64,969	65,495	-526	62,477
512150	Maintenance - OT	3,000	2,000	1,000	12,021
513110	Part time maintenance PVCC	12,000	12,350	-350	2,965
513150	Maintenance - Room Rentals	5,000	5,000	0	5,772
		84,969	84,845	124	83,235
MATERIALS & SUPPLIES					
520227	Equip Main Service	2,000	2,000	0	686
520312	Janitorial Supplies	16,000	16,500	-500	13,647
520315	Supplies - Chemical	2,000	2,800	-800	508
520319	Supplies - Vandalism	500	500	0	215
520321	Mat's - Bldg	4,000	4,500	-500	2,866
520323	Mat's - Grounds	4,000	5,000	-1,000	1,372
520327	Mat's - equipment	1,000	1,200	-200	461
520335	Safety supplies	850	1,000	-150	436
		30,350	33,500	-3,150	20,191
UTILITIES					
540110	Electricity	23,000	25,000	-2,000	55,536
540120	Heating Fuel	16,000	21,700	-5,700	8,470
540130	Water	6,500	4,800	1,700	5,523
540150	Telephone	500	500	0	215
		46,000	52,000	-6,000	69,744
CONTRACTUAL SERVICES					
552300	Contractual Services	12,000	12,000	0	8,795
554100	Maintenance Agreements	10,000	12,000	-2,000	6,808
		22,000	24,000	-2,000	15,603
EQUIPMENT					
580200	Maintenance	1,500	2,000	-500	1,276
		1,500	2,000	-500	1,276
BUILDING & LANDSCAPE					
570200	Building Repair & Improvements	8,000	10,000	-2,000	6,479
		8,000	10,000	-2,000	6,479
C.C. MAINTENANCE EXPENDITURES		192,819	206,345	-13,526	196,528
TOTAL COMM. CENTER EXPENDITURES		397,986	413,819	-15,833	397,919
TOTAL RECREATION Expenses		2,221,796	2,155,283	67,293	2,022,209

Salary Schedule
Emergency, 24 hr. on call, Snow and Ice
Afternoon, weekend custodian

Backflow test, fire sprinkler test, boiler inspection
paper towels, toilet paper, floor cleaners, garbage bags, bleach,
AquaSol system, backup pump, dry acid, chemical feeders & an:
Ceiling tiles, broken glass
Paint, lumber, carpet tile, new sink, RB doors
rock salt, new gutter, pole painting and repair
new vacuum, parts
Gloves, hats boots, eye wash, fire extn, first aid

See Utility schedule
See Utility schedule
See Utility schedule
See Utility schedule

Scavenger service, pest service, carpet cleaning, colley elevator
HVAC inspections \$2500, Whirlpool \$250, Colly \$1776, Simplex :

Snow thrower, salt spreader

Ceiling tile, plumbing fixtures, electrical, HVACC parts

3.12%

0

Budget 2013-14

	Budget 2013-14	Budget 2012-13	Difference	Actual 2011-12	Description
51000 POLICE FUND					
411100 Real Estate Taxes	95,000	89,420	5,580	94,708	Tax Levy
SALARIES & WAGES					
511100 Director	10,914	10,106	808	17,490	Salary Schedule
511200 Human Resource Generalist	2,425	2,501	-76	2,440	Salary Schedule
511300 Manager of Finance	3,567	3,594	-27	3,497	Salary Schedule
512130 Maintenance FT	4,061	4,093	-32	3,875	Salary Schedule
512800 Park Police Supervisor / Norm	28,662	25,813	3,149	27,218	Salary Schedule
513810 Police Part - time	38,600	40,000	-1,400	44,637	4 Officers
	<u>88,229</u>	<u>85,807</u>	<u>2,422</u>	<u>99,157</u>	
MATERIALS & SUPPLIES					
520110 Office	200	200	0	205	Printer Ink & miscell
520225 Vehicle Repairs	1,200	1,200	0	787	Tune-ups, tires, unexpected
520500 Gas & Oil	3,600	3,500	100	5,540	10000 miles
520229 Mobile Radio	500	500	0	0	Radio repair contrats
520335 Safety	100	100	0	288	
	<u>5,600</u>	<u>5,500</u>	<u>100</u>	<u>6,820</u>	
UTILITIES					
540110 Electricity	500	1,000	-500	1,915	See utility schedule
540120 Heating Fuel	500	1,000	-500	292	See utility schedule
540130 Water	150	100	50	0	See utility schedule
540150 Telephone	100	0	100	0	See utility schedule
	<u>1,250</u>	<u>2,100</u>	<u>-850</u>	<u>2,207</u>	
EQUIPMENT					
560100 Office	500	500	0	0	General
560210 Safety	150	150	0	0	
560400 Vehicles	1,500	1,500	0	0	New Vehicle fund
	<u>2,150</u>	<u>2,150</u>	<u>0</u>	<u>0</u>	
MISCELLANEOUS					
581200 Educational seminars	500	611	-111		NEMRT Fees Training
581500 Uniforms	800	2,000	-1,200	466	5 officers x \$400
589110 Special Events	300	1,000	-700	856	MG Days,parades, car wash, program giveaways
582100 Police Expense	4,300	5,000	-700	493	Netmotion soft, Northeast multiregional training, patches,
	<u>5,900</u>	<u>8,611</u>	<u>-2,711</u>	<u>1,815</u>	
POLICE FUND EXPENDITURES	<u>103,130</u>	<u>104,169</u>	<u>-1,039</u>	<u>110,000</u>	

Budget 2013-14

	Budget 2013-14	Budget 2012-13	Difference	Actual 2011-12	Description
101000 PAVING & LIGHTING					
411100 Real Estate Taxes	3,000	3,000	0	3,448	Tax Levy
MISCELLANEOUS					
582210 Paving Expense	3,000	3,000	0	7,500	Sealcoating and striping parking lots,
	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>7,500</u>	
PAVING & LIGHTING FUND EXPENDITURE	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>7,500</u>	

Budget 2013-14					
	Budget 2013-14	Budget 2012-13	Difference	Actual 2011-12	Description
151000 MUSEUM					
411100 Real Estate Taxes	83,000	60,000	23,000	58,428	Tax Levy
	83,000	60,000	23,000	58,428	
SALARIES & WAGES					
511100 Director	2,568	2,378	190	2,399	Salary Schedule
511200 Human Resource Generalist	606	625	-19	610	Salary Schedule
Marketing & Public Relations Mgr	3,089	3,041	48	2,898	Salary Schedule
511300 Finance Manager	892	899	-7	891	Salary Schedule
511400 Parks Manager	1,664	1,540	124	1,491	Salary Schedule
512120 Crew Leader	698	638	60	1,854	Salary Schedule
512900 Museum Curator	28,699	28,136	563	27,456	Salary Schedule
512905 Asst. Museum Curator	8,300	7,500	800	5,911	Tim & New Staff
	46,516	44,757	1,759	43,510	
MATERIALS & SUPPLIES					
520110 Office	1,300	1,300	0	1,295	Paper & Cartridges for copier, calendars, etc.
520312 Supplies - Janitorial	500	500	0	717	Cleaning
520600 Exhibit/Collections Management	2,500	2,000	500	1,442	Display mats. \$1000 interactive \$500 Archival Mat. \$1000
520610 Museum Programs	2,500	3,000	-500	1,287	Promo mat \$1000, crafts & snacks for students \$750, hisorical trunks \$1000
	6,800	6,800	0	4,741	
UTILITIES					
540110 Electricity	2,500	2,800	-300	2,286	See utility schedule
540120 Heating Fuel	2,000	2,500	-500	1,507	See utility schedule
540130 Water	250	150	100	159	See utility schedule
540150 Telephone	100	50	50	890	See utility schedule
	4,850	5,500	-650	4,842	
CONTRACTUAL SERVICES					
554400 Brochure	750	750	0	268	new brochure: \$500 printing
554600 Professional Service	4,000	3,000	1,000	2,755	Monthly cleaning
	4,750	3,750	1,000	3,023	
EQUIPMENT					
560310 Office	1,000	2,500	-1,500	300	
560810 Computer Software	1,000	1,000	0	0	Past Perfect support
	2,000	3,500	-1,500	300	
BUILDING & LANDSCAPE					
570200 Building Repair & Improvements	2,000	2,000	0	1,419	Window trim, exterior wood, plumb, electrical
570500 Landscape Expense	1,500	1,800	-300	1,332	North Branch Prairie Project, hedge trimmer, bridal bushes
	3,500	3,800	-300	2,751	
MISCELLANEOUS					
581200 Educational Seminars	700	700	0	275	Conferences \$500, Professional orgs. \$300, travel \$200
	700	700	0	275	
MUSEUM FUND EXPENDITURES					
	69,116	68,807	309	59,442	
Budget 2013-14					
	Budget 2013-14	Budget 2012-13	Difference	Actual 2011-12	Description
201000 Illinois Municipal Retirement Fund					
411100 Real Estate Taxes	275,000	175,859	99,141	151,001	Tax Levy
430100 Interest Income	0	0	0	517	
	275,000	175,859	99,141	151,518	
552400 IMRF	266,558	212,000	54,558	197,069	Increased contributions from inverstment losses
I.M.R.F. EXPENDITURES	266,558	212,000	54,558	197,069	

Budget 2013-14

221000 Budget 2013-14
411100 F.I.C.A.

Budget 2013-14	Budget 2012-13	Difference	Actual 2011-12	Description
181,000	160,000	21,000	159,400	Tax Levy

MISCELLANEOUS

582500 F.I.C.A. Expense

Budget 2013-14	Budget 2012-13	Difference	Actual 2011-12	Description
167,208	166,813	395	151,067	Employers Share FICA & medicare
167,208	166,813	395	151,067	

F.I.C.A. FUND EXPENDITURES

Budget 2013-14	Budget 2012-13	Difference	Actual 2011-12	Description
167,208	166,813	395	151,067	

Budget 2013-14

251000 BOND & INTEREST

Budget 2013-14	Budget 2012-13	Difference	Actual 2011-12	Description
775,000	750,000	25,000	743,443	1 Bond this period
775,000	750,000	25,000	743,443	

MISCELLANEOUS

582510 Bond - Principal

Budget 2013-14	Budget 2012-13	Difference	Actual 2011-12	Description
750,000	750,000	0	750,000	1 Bond this period

582520 Bond - Interest

Budget 2013-14	Budget 2012-13	Difference	Actual 2011-12	Description
25,000	24,063	937	18,675	1 Bond this period

Budget 2013-14	Budget 2012-13	Difference	Actual 2011-12	Description
775,000	774,063	937	768,675	

BOND & INTEREST FUND EXPENDITURES

Budget 2013-14

301000 LIABILITY INSURANCE

Budget 2013-14	Budget 2012-13	Difference	Actual 2011-12	Description
140,000	174,721	-34,721	164,856	Tax Levy

411100 Real Estate Taxes

Budget 2013-14	Budget 2012-13	Difference	Actual 2011-12	Description
0	0	0	0	Tax Levy

430100 Interest Income

Budget 2013-14	Budget 2012-13	Difference	Actual 2011-12	Description
140,000	174,721	-34,721	164,856	adjustment

SALARIES & WAGES

Budget 2013-14	Budget 2012-13	Difference	Actual 2011-12	Description
511100 Director	0	11,890	11,660	Salary Schedule
511200 Human Resource Generalist	0	6,251	6,099	Salary Schedule
511300 Finance Manager	0	10,783	10,490	Salary Schedule
511400 Parks Manager	0	7,693	7,457	Salary Schedule
511500 Marketing & Public Relations Mgr	0	6,029	5,862	Salary Schedule
511600 Assistant Recreation Supervisor	0	6,082	5,852	Salary Schedule
512120 Maintenance - PVCC	4,061	4,093	32	Salary Schedule
512130 Maintenance - Parks staff	0	13,884	14,710	Salary Schedule
512200 Recreation Supervisor	0	0	25	Salary Schedule
513200 Assistant Facilities Manager	2,036	2,016	2,217	Salary Schedule
512720 Finance Coordinator	0	4,686	4,563	Salary Schedule
512710 Office Services Coordinator	27,030	10,869	10,506	Salary Schedule
	33,127	84,276	-51,149	85,293

CONTRACTUAL SERVICES

Budget 2013-14	Budget 2012-13	Difference	Actual 2011-12	Description
551120 Legal Services	1,000	834	166	0
	1,000	834	166	0

Ancel, Glink

MISCELLANEOUS

Budget 2013-14	Budget 2012-13	Difference	Actual 2011-12	Description
532610 Property & General Liability & Pollution	40,000	38,324	1,676	38,229
532615 Employment Practices	5,000	4,540	460	4,735
532620 Unemployment Compensation	4,200	8,000	-3,800	357
532630 Workmen's Compensation	32,000	30,193	1,807	30,388
582650 Safety Training & Subscriptions	9,000	8,054	6,110	4,193
582640 Fixed Assets Appraisal	500	500	0	0
	90,700	89,611	6,253	77,902

PDRMA
PDRMA
Self Insured / Unemployment Consultants \$2.35/ W-2
PDRMA
Testing, State Police, Wikshops, wellness
Maximus

Budget 2013-14	Budget 2012-13	Difference	Actual 2011-12	Description
124,827	174,721	49,894	163,195	

LIABILITY INS. FUND EXPENDITURES

Budget 2013-14

351000 SPECIAL RECREATION

Budget 2013-14	Budget 2012-13	Difference	Actual 2011-12	Description
158,000	195,000	-37,000	259,567	Tax levy

411100 Real Estate Taxes

Budget 2013-14	Budget 2012-13	Difference	Actual 2011-12	Description
121,000	116,000	5,000	117,695	

MISCELLANEOUS

552700 SRA Contribution

Budget 2013-14	Budget 2012-13	Difference	Actual 2011-12	Description
37,000	30,000	7,000	25,698	Estimate of program usage

552705 Inclusion Programming Expense

Budget 2013-14	Budget 2012-13	Difference	Actual 2011-12	Description
158,000	146,000	12,000	143,393	

Budget 2013-14	Budget 2012-13	Difference	Actual 2011-12	Description
158,000	146,000	12,000	143,393	

SPECIAL REC. FUND EXPENDITURES

Budget 2013-14

401100 AUDIT

411100 Real Estate Taxes

Budget 2013-14	Budget 2012-13	Difference	Actual 2011-12	Description
14,000	15,000	-1,000	14,439	Tax Levy

552800 Audit Expense

Budget 2013-14	Budget 2012-13	Difference	Actual 2011-12	Description
14,000	15,000	-1,000	13,200	Third year of 3 year contract

AUDIT FUND EXPENDITURES

Budget 2013-14	Budget 2012-13	Difference	Actual 2011-12	Description
14,000	15,000	-1,000	13,200	