

Morton Grove Park District

**Annual Budget
Fiscal Year 2014-15
Year Ending April 30, 2015**



COMMITTED TO QUALITY PARK AND RECREATION SERVICES

Morton Grove Park District

Annual Budget

Fiscal Year 2014-15

Year Ending April 30, 2015

Board of Commissioners

Dan Ashta

Dominick Burdi

Eileen M. Coursey

Betty Fergus

Rusmir Zec

Administrative Staff

Tracey Anderson

Executive Director

Elizabeth Fisk

Superintendent of Recreation

Greg Jayne

Superintendent of Parks and Facilities

Laura Kee

Human Resource Manager

Claudia Marren

Executive Administrative Assistant

Martin O'Brien

Finance Manager

**Morton Grove
Park District**



Honorable Commissioners
Morton Grove Park District
Morton Grove, IL 60053

We are pleased to present for your consideration the proposed Fiscal Year 2014-15 Morton Grove Park District Budget, May 1 through April 30, 2015. 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 also drive budget decisions. Therefore, the Board and staff review these processes throughout the year. The budget represents your fiscal priorities for the upcoming twelve months of operation, which helps the District move closer to its mission of providing quality recreational services and safe parks. 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 a clear picture of the District's revenues and expenditures.

Preparation of the annual budget begins in September with staff reviewing and revising the previous year budget requests, and 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 February for review and 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 in the preparation of the 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. This allows for variances between expenditures and appropriations to be identified quickly and corrected. 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 2014-15 is a balanced \$5,406,000 operating budget. It represents an 8.1 % increase over last year.
- 2) The 2013 levy increase was 9.0%. The amount budgeted for property taxes increased by \$203,000. 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 3%.
- 4) Due to projected increases in before school and after school care and gymnastics, recreation programming revenues are budgeted to increase 9% to \$1,335,000.
- 5) Oriole pool's scheduled grand opening is Memorial Day weekend. This budget recognizes that Oriole pool will need to be staffed to prior levels.
- 6) Supplier contracts for gas and electric for most District facilities will expire December 2014. We anticipate negotiating new rates that along with additional lighting replacements and the increased efficiency of the new Oriole pool will cause the proposed utility budget to increase 2.2% from the prior year's 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 5 % 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 completed a Comprehensive Master Plan Study. The purpose of the study was to evaluate the existing facilities with regard to current code requirements, space and condition.
- 11) The District has completed the American Disability Act audit. The purpose of the audit was to access our current facilities and make recommendations to be ADA compliant.

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 Board and the community. The 2014 Comprehensive Master Plan will be utilized to proactively advance the future of the Park District. 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** revenues for each fund are on the following page:

<u>FUND</u>	<u>PROPOSED BUDGET FY 2014/2015</u>	<u>PROPOSED BUDGET FY 2013/2014</u>	<u>PERCENT CHANGE</u>
Corporate	\$1,070,000	\$ 946,000	13.0
Recreation	2,510,000	2,330,000	7.7
Police	54,000	95,000	-43.7
Paving & Lighting	7,000	3,000	133.3
Museum	30,000	83,000	-63.9
IMRF	300,000	275,000	9.1
FICA	200,000	181,000	10.5
Liability Insurance	145,000	140,000	3.8
Special Recreation	300,000	158,000	89.9
Audit	15,000	14,000	7.1
Bond & Interest	<u>775,000</u>	<u>775,000</u>	0
Totals	<u>\$5,406,000</u>	<u>\$5,000,000</u>	8.1%

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 better coordination of programs.

Park Services Budget Highlights

The Parks Services operational budget is proposed to decrease by 15.6% (\$68,643) compared to the 2013 budget. The majority of the decrease was due to a redistribution of labor between the park maintenance fund and the recreation fund. The seasonal staff salary line has increased by \$4,000 due to summer staff due to a decrease in full time staff. There were also decreases in maintenance agreements (\$3,000), grass seeding (\$1,500), and equipment maintenance (\$1,500) these reductions were possible due to our Capital Improvement Plan to replace older equipment that reached the end of its useful life.

Park Police Budget Highlights

The Park District Police Budget for 2014-2015 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 course of action taken in the prior year's Police Budget, reduction in the allocated part time hours during the slower, colder and less active periods when there was less outside park usage, would continue. 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 park users and workers at times where the police services are needed the most.

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 I-phones. Currently, survey results still indicate that the majority of our customers reference our Activity Guide in paper format when looking for program information. 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 2014-15 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 for the MGPD Finance Department to receive. 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. In addition, an outside consultant will process the payroll in 2014-2015.

Capital Items

As we look to the upcoming year there are several items on the capital improvement plan that will be taking place in 2014. The Grand opening of Oriole Pool (\$8million), purchasing new exercise equipment for the fitness center (\$40,000), Updating the Prairie View Community Center electrical wiring (\$30,000), renovating the whirlpool area (\$150,000) and replacing the playground equipment at Pioneer Park (\$150,000). In addition, National Park field house will get a complete reconstruction based on approval of a matching park grant.

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.

The region's economic output should expand at 2.9% in the year ahead, slightly faster than the 2.6% pace set last year, estimates Moody's Analytics, with a healthier gain of nearly 3.8% on the horizon in 2015. But that's not saying a whole lot after years of decline or barely noticeable growth in the five years following the 2009 financial crisis. During the lost years of 2008 through 2010, the Chicago region shed more than 264,000 jobs.

Chicago's shattered housing market continues to be a long-term drag, but that's finally starting to turn around. The stockpile of foreclosed homes is coming down at a faster pace, and permits for single-family homes were up 18 percent in 2013. Housing's better-than-expected improvement caused the Chicago-area economy to exceed the barely negligible growth Moody's anticipated a year ago. The homebuilding business is still just a third of what it was in 2006 and 2007, but Moody's expects the number of new homes to increase 4 percent this year.

Except for construction, whipsawed by its ties to government spending and the health of the housing market, most private industries should see more growth and more hiring this year. Moody's expects Chicago-area construction jobs to bottom out at about 141,600 this winter, less than two thirds of their 10-year high of 226,400 in February 2006. In addition to housing, business-related real estate is poised to build on last year's gains. Office vacancy rates for the Chicago region, north of 17 percent this time last year, were down to 16.4 percent by year-end.

Chicago's financial sector should continue to improve slowly after employment bottomed out in late 2011 at 285,000 workers. Moody's forecasts a gain of 1,200 jobs by year-end, up less than 1% to 292,600 employees. Regulatory battles following the enactment of Dodd-Frank financial reforms, which absorbed much of management's attention in recent years, and balance-sheet cleanups should finally shake out this year, setting the stage for growth.

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

- Staff will continue to monitor the impact of the Federal health care bill passed in 2010 that will slowly be implemented with all provisions required to be in effect by 2014. 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.
- We need to continue to partner with other agencies in order to leverage park district and taxpayer resources. It is always critical to remember, taxpayers look at the entire bill and in the end lump units of local government together.

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

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
 Tracey Anderson, Executive Director
 Elizabeth Fisk, Superintendent of Recreation
 Greg Jayne, Superintendent of Parks and Facilities
 Laura Kee, Human Resources Manager
 Claudia Marren, Executive Administrative Assistant
 Martin O'Brien, Finance Manager

MORTON GROVE PARK DISTRICT

2014/2015

PROPOSED REVENUE / EXPENSE COMPARISON

ALL FUND TYPES

FUND	CENTER	DESCRIPTION	BUDGET FY 14-15			BUDGET FY 13-14			Revenue Yr to Yr Variance	Expense Yr to Yr Variance
			REVENUE	EXPENSE	VARIANCE	REVENUE	EXPENSE	VARIANCE		
01	10	CORPORATE - ADMINISTRATION	\$1,069,656	\$757,801	\$311,855	\$946,102	\$657,345	\$288,757	\$123,554	\$100,456
	20	CORPORATE - PARKS	0	371,377	(371,377)	0	440,020	(440,020)	\$0	(\$68,643)
		CORPORATE	\$1,069,656	\$1,129,178	(\$59,522)	\$946,102	\$1,097,365	(\$151,263)	\$123,554	\$31,813
02	10	RECREATION - ADMINISTRATION	\$606,000	\$955,335	(\$349,335)	\$658,400	\$785,765	(\$127,365)	(\$52,400)	\$169,570
	20	RECREATION - PROGRAMS	\$1,335,477	\$882,304	453,173	\$1,222,538	\$797,616	424,922	\$112,939	\$84,688
	40	RECREATION - POOLS	\$261,817	\$364,724	(102,907)	\$164,725	\$240,429	(75,704)	\$97,092	\$124,295
	50	RECREATION - PVCC	\$306,615	\$349,154	(42,539)	\$284,235	\$397,986	(113,751)	\$22,380	(\$48,832)
		RECREATION	\$2,509,909	\$2,551,518	(\$41,609)	\$2,329,898	\$2,221,797	\$108,101	\$180,011	\$329,721
05	10	POLICE PROTECTION	\$54,000	\$82,024	(\$28,024)	\$95,000	\$103,130	(\$8,130)	(\$41,000)	(\$21,106)
	10	PAVING AND LIGHTING	\$7,000	\$3,000	\$4,000	\$3,000	\$3,000	\$0	\$4,000	\$0
	15	MUSEUM	\$30,000	\$68,435	(\$38,435)	\$83,000	\$69,116	\$13,884	(\$53,000)	(\$681)
	20	IMRF	\$300,000	\$262,596	\$37,404	\$275,000	\$266,558	\$8,442	\$25,000	(\$3,962)
	22	FICA	\$200,000	\$168,152	\$31,848	\$181,000	\$167,207	\$13,793	\$19,000	\$945
	25	DEBT SERVICE	\$775,000	\$775,000	\$0	\$775,000	\$775,000	\$0	\$0	\$0
	30	LIABILITY INSURANCE	\$145,000	\$116,933	\$28,067	\$140,000	\$124,827	\$15,173	\$5,000	(\$7,894)
	35	SPECIAL RECREATION	\$300,000	\$234,229	\$65,771	\$158,000	\$158,000	\$0	\$142,000	\$76,229
	40	AUDIT	\$15,000	\$14,500	\$500	\$14,000	\$14,000	\$0	\$1,000	\$500
			\$1,826,000	\$1,724,869	\$101,131	\$1,724,000	\$1,680,838	\$43,162	\$102,000	\$44,031
TOTAL			\$5,405,565	\$5,405,565	\$0	\$5,000,000	\$5,000,000	\$0	\$405,565	\$405,565

MORTON GROVE PARK DISTRICT

2014 / 2015

REVENUE AND EXPENSE COMPARISON BY SOURCE

REVENUE COMPARISON

SOURCE	PROPOSED FY 14-15	CURRENT FY 13-14	FY 14-15 FY 13-14 VARIANCE	PERCENT CHANGE
Property Tax	\$ 3,158,000	\$3,032,000	\$126,000	
Replacement Tax	\$ 175,000	\$157,500	\$17,500	
Bond Proceeds	\$ 775,000	\$775,000	\$0	
Recreation Programs	\$ 1,335,477	\$1,222,538	\$112,939	
Community Center	\$ 306,615	\$284,235	\$22,380	
Swimming Pools	\$ 275,817	\$164,725	\$111,092	
Interest	\$ 45,772	\$38,500	\$7,272	
MNASR	\$ 57,684	\$57,120	\$564	
Other	\$ 41,200	\$29,382	\$11,818	
Marketing Agreement	\$ 10,000	\$14,000	(\$4,000)	
Total	\$6,180,565	\$5,775,000	\$405,565	
Bond Proceeds	\$ (775,000)	(\$775,000)	\$0	
Net operating changes	\$5,405,565	\$5,000,000	\$405,565	8.11%

EXPENSE COMPARISON

FUNCTION	PROPOSED FY 14-15	CURRENT FY 13-14	FY 14-15 FY 13-14 VARIANCE	PERCENT CHANGE
Salaries & Wages FT & PT	\$2,503,505	\$2,132,199	\$371,306	
Contractual Services	\$336,551	\$317,157	\$19,394	
Materials & Supplies	\$299,036	\$256,845	\$42,191	
Utilities	\$235,480	\$228,300	\$7,180	
Building & Landscape	\$146,120	\$204,880	(\$58,760)	
Equipment	\$135,101	\$439,873	(\$304,772)	
IMRF & FICA	\$430,748	\$433,766	(\$3,018)	
Debt Service	\$775,000	\$775,000	\$0	
Health Insurance	\$300,772	\$292,952	\$7,820	
Liability Insurance	\$116,933	\$90,700	\$26,233	
Paving & Lighting	\$3,180	\$3,500	(\$320)	
Museum	\$72,540	\$76,250	(\$3,710)	
Special Recreation	\$234,229	\$158,000	\$76,229	
Audit	\$15,370	\$15,500	(\$130)	
TOTAL	\$5,604,565	\$5,424,922	\$179,773	3.31%
Surplus or (Deficit)	(\$199,000)	(\$424,922)	\$0	

FUND SUMMARY

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FUND..... 01 - CORPORATE

ACCOUNT		ACTUAL	ACTUAL	REVISED	BUDGET	DEP REQ	MGR REC	APPROVED
NUMBER	DESCRIPTION	11-12	12-13	13-14	13-14	14-15	14-15	14-15
<u>REVENUE</u>								
41	TAX RECEIPTS	744,142	1,023,785	825,000	825,000	900,000	900,000	900,000
43	INTEREST	23,131	23,079	26,000	26,000	45,772	45,772	45,772
48	MISCELLANEOUS	122,515	112,448	95,102	95,102	123,884	123,884	123,884
	TOTAL REVENUE	889,789	1,159,312	946,102	946,102	1,069,656	1,069,656	1,069,656
<u>EXPENSE</u>								
51	SALARIES & WAGES	441,187	558,981	544,845	544,845	641,264	641,264	641,264
52	MATERIALS AND SUPPLIES	74,155	77,344	83,200	83,200	84,550	84,550	84,550
53	INSURANCE	166,545	200,109	200,098	200,098	158,793	158,793	158,793
54	UTILITIES	46,152	43,545	81,300	81,300	56,518	56,518	56,518
55	CONTRACTUAL SERVICES	55,792	62,489	68,000	68,000	71,900	71,900	71,900
56	EQUIPMENT	4,877	4,404	6,000	6,000	3,600	3,600	3,600
57	BUILDING & LANDSCAPE	28,162	17,965	31,121	31,121	34,451	34,451	34,451
58	MISCELLANEOUS	69,218	129,509	82,800	82,800	77,803	77,803	77,803
	TOTAL EXPENSE	886,090	1,094,346	1,097,364	1,097,364	1,128,879	1,128,879	1,128,879
	TOTAL FUND REVENUE	889,789	1,159,312	946,102	946,102	1,069,656	1,069,656	1,069,656
	TOTAL FUND EXPENSE	886,090	1,094,346	1,097,364	1,097,364	1,128,879	1,128,879	1,128,879
	NET FUND INCOME/LOSS	3,699	64,966	151,262	151,262	59,223	59,223	59,223

FUND SUMMARY

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FUND..... 02 - RECREATION

ACCOUNT	ACTUAL	ACTUAL	REVISED	BUDGET	DEP REQ	MGR REC	APPROVED
NUMBER DESCRIPTION	11-12	12-13	13-14	13-14	14-15	14-15	14-15
<u>REVENUE</u>							
41 TAX RECEIPTS	639,017	726,916	640,500	720,000	606,000	606,000	606,000
42 FEES AND ADMISSIONS	211,764	260,757	194,225	247,342	294,517	294,517	294,517
43 INTEREST	3,160	2,395	12,500	10,500	0	0	0
44 RENTALS	33,684	30,599	31,700	33,500	36,200	36,200	36,200
45 COURT TIME	5,271	3,760	5,100	6,500	500	500	500
46 MEMBERSHIPS	180,023	167,095	185,000	200,000	195,000	195,000	195,000
47 SALE OF MERCH.	40	8	100	100	100	100	100
48 MISCELLANEOUS	47,439	38,741	38,235	35,050	42,115	42,115	42,115
49 PROGRAM FEES	941,048	1,106,306	1,222,545	165,866	1,335,477	1,335,477	1,335,477
TOTAL REVENUE	2,061,447	2,336,576	2,329,905	1,418,858	2,509,909	2,509,909	2,509,909
<u>EXPENSE</u>							
51 SALARIES & WAGES	970,854	937,329	957,479	965,158	1,089,835	1,089,835	1,089,835
52 MATERIALS AND SUPPLIES	74,879	86,441	89,850	90,780	107,130	107,130	107,130
53 INSURANCE	94,301	97,221	92,854	88,661	141,979	141,979	141,979
54 UTILITIES	177,615	149,029	143,000	188,297	171,739	171,739	171,739
55 CONTRACTUAL SERVICES	78,826	73,352	80,400	96,600	100,080	100,080	100,080
56 EQUIPMENT	5,342	2,336	4,800	9,400	6,043	6,043	6,043
57 BUILDING & LANDSCAPE	23,589	24,163	14,000	17,500	9,700	9,700	9,700
58 MISCELLANEOUS	25,812	18,373	42,200	36,803	42,754	42,754	42,754
59 ALL PROGRAM EXPENSES	570,986	623,126	797,616	72,939	882,257	882,257	882,257
TOTAL EXPENSE	2,022,204	2,011,369	2,222,199	1,566,138	2,551,517	2,551,517	2,551,517
TOTAL FUND REVENUE	2,061,447	2,336,576	2,329,905	1,418,858	2,509,909	2,509,909	2,509,909
TOTAL FUND EXPENSE	2,022,204	2,011,369	2,222,199	1,566,138	2,551,517	2,551,517	2,551,517
NET FUND INCOME/LOSS	39,243	325,206	107,706	147,280-	41,608-	41,608-	41,608-

FUND SUMMARY

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FUND..... 05 - POLICE

ACCOUNT	ACTUAL	ACTUAL	REVISED	BUDGET	DEP REQ	MGR REC	APPROVED
NUMBER DESCRIPTION	11-12	12-13	13-14	13-14	14-15	14-15	14-15
<u>REVENUE</u>							
41 TAX RECEIPTS	94,708	89,420	95,000	89,420	54,000	54,000	54,000
TOTAL REVENUE	94,708	89,420	95,000	89,420	54,000	54,000	54,000
<u>EXPENSE</u>							
51 SALARIES & WAGES	99,156	93,189	88,229	71,058	66,869	66,869	66,869
52 MATERIALS AND SUPPLIES	6,820	10,624	5,600	5,500	5,600	5,600	5,600
54 UTILITIES	2,207	1,498	1,250	2,200	1,505	1,505	1,505
56 EQUIUPMENT	0	3,410	2,150	2,150	2,150	2,150	2,150
58 MISCELLANEOUS	1,814	2,291	5,900	8,611	5,900	5,900	5,900
TOTAL EXPENSE	109,997	111,011	103,129	89,519	82,024	82,024	82,024
TOTAL FUND REVENUE	94,708	89,420	95,000	89,420	54,000	54,000	54,000
TOTAL FUND EXPENSE	109,997	111,011	103,129	89,519	82,024	82,024	82,024
NET FUND INCOME/LOSS	15,289-	21,591-	8,129-	99-	28,024-	28,024-	28,024-

FUND..... 10 - PAVING & LIGHTING

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	BUDGET 13-14	DEP REQ 14-15	MGR REC 14-15	APPROVED 14-15
<u>REVENUE</u>								
41	TAX RECEIPTS	3,448	3,000	3,000	3,000	7,000	7,000	7,000
	TOTAL REVENUE	3,448	3,000	3,000	3,000	7,000	7,000	7,000
<u>EXPENSE</u>								
58	MISCELLANEOUS	7,500	3,000	3,000	3,000	3,000	3,000	3,000
	TOTAL EXPENSE	7,500	3,000	3,000	3,000	3,000	3,000	3,000
	TOTAL FUND REVENUE	3,448	3,000	3,000	3,000	7,000	7,000	7,000
	TOTAL FUND EXPENSE	7,500	3,000	3,000	3,000	3,000	3,000	3,000
	NET FUND INCOME/LOSS	4,052-	0	0	0	4,000	4,000	4,000

FUND SUMMARY

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FUND..... 15 MUSEUM

ACCOUNT	ACTUAL	ACTUAL	REVISED	BUDGET	DEP REQ	MGR REC	APPROVED
NUMBER DESCRIPTION	11-12	12-13	13-14	13-14	14-15	14-15	14-15
<u>REVENUE</u>							
41 TAX RECEIPTS	58,262	60,000	83,000	60,000	30,000	30,000	30,000
48 MISCELLANEOUS	166	1,138	0	0	0	0	0
TOTAL REVENUE	58,428	61,138	83,000	60,000	30,000	30,000	30,000
<u>EXPENSE</u>							
51 SALARIES & WAGES	43,510	45,161	46,516	44,757	43,180	43,180	43,180
52 MATERIALS AND SUPPLIES	4,741	3,864	6,800	6,800	6,800	6,800	6,800
54 UTILITIES	4,841	3,133	4,850	5,500	5,905	5,905	5,905
55 CONTRACTUAL SERVICES	3,023	3,986	4,750	3,750	5,250	5,250	5,250
56 EQUIPMENT	300	1,103	2,000	3,500	2,000	2,000	2,000
57 BUILDING & LANDSCAPE	2,751	1,965	3,500	3,800	3,800	3,800	3,800
58 MISCELLANEOUS	275	110	700	700	1,500	1,500	1,500
TOTAL EXPENSE	59,441	59,322	69,116	68,807	68,435	68,435	68,435
TOTAL FUND REVENUE	58,428	61,138	83,000	60,000	30,000	30,000	30,000
TOTAL FUND EXPENSE	59,441	59,322	69,116	68,807	68,435	68,435	68,435
NET FUND INCOME/LOSS	1,013-	1,816	13,884	8,807-	38,435-	38,435-	38,435-

FUND SUMMARY

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FUND..... 20 - I.M.R.F.

ACCOUNT		ACTUAL	ACTUAL	REVISED	BUDGET	DEP REQ	MGR REC	APPROVED
NUMBER	DESCRIPTION	11-12	12-13	13-14	13-14	14-15	14-15	14-15
<u>REVENUE</u>								
41	TAX RECEIPTS	151,001	175,859	275,000	175,859	300,000	300,000	300,000
43	INTEREST	517	532	0	0	0	0	0
	TOTAL REVENUE	151,518	176,391	275,000	175,859	300,000	300,000	300,000
<u>EXPENSE</u>								
55	CONTRACTUAL SERVICES	197,926	194,913	266,558	212,000	262,596	262,596	262,596
	TOTAL EXPENSE	197,926	194,913	266,558	212,000	262,596	262,596	262,596
	TOTAL FUND REVENUE	151,518	176,391	275,000	175,859	300,000	300,000	300,000
	TOTAL FUND EXPENSE	197,926	194,913	266,558	212,000	262,596	262,596	262,596
	NET FUND INCOME/LOSS	46,408-	18,522-	8,442	36,141-	37,404	37,404	37,404

FUND SUMMARY

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FUND..... 22 - F.I.C.A.

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	BUDGET 13-14	DEP REQ 14-15	MGR REC 14-15	APPROVED 14-15
<u>REVENUE</u>								
41	TAX RECEIPTS	159,400	160,000	181,000	160,000	200,000	200,000	200,000
	TOTAL REVENUE	159,400	160,000	181,000	160,000	200,000	200,000	200,000
<u>EXPENSE</u>								
58	MISCELLANEOUS	151,067	157,110	167,208	166,813	168,152	168,152	168,152
	TOTAL EXPENSE	151,067	157,110	167,208	166,813	168,152	168,152	168,152
	TOTAL FUND REVENUE	159,400	160,000	181,000	160,000	200,000	200,000	200,000
	TOTAL FUND EXPENSE	151,067	157,110	167,208	166,813	168,152	168,152	168,152
	NET FUND INCOME/LOSS	8,334	2,890	13,792	6,813-	31,848	31,848	31,848

FUND SUMMARY

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FUND..... 25 - BOND & INTEREST

ACCOUNT		ACTUAL	ACTUAL	REVISED	BUDGET	DEP REQ	MGR REC	APPROVED
NUMBER	DESCRIPTION	11-12	12-13	13-14	13-14	14-15	14-15	14-15
<u>REVENUE</u>								
41	TAX RECEIPTS	743,443	750,000	775,000	750,000	775,000	775,000	775,000
	TOTAL REVENUE	743,443	750,000	775,000	750,000	775,000	775,000	775,000
<u>EXPENSE</u>								
58	MISCELLANEOUS	768,675	773,188	775,000	774,063	775,000	775,000	775,000
	TOTAL EXPENSE	768,675	773,188	775,000	774,063	775,000	775,000	775,000
	TOTAL FUND REVENUE	743,443	750,000	775,000	750,000	775,000	775,000	775,000
	TOTAL FUND EXPENSE	768,675	773,188	775,000	774,063	775,000	775,000	775,000
	NET FUND INCOME/LOSS	25,232-	23,188-	0	24,063-	0	0	0

FUND SUMMARY

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FUND..... 30 - LIABILITY INSURANCE

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	BUDGET 13-14	DEP REQ 14-15	MGR REC 14-15	APPROVED 14-15
<u>REVENUE</u>								
41	TAX RECEIPTS	164,856	174,721	140,000	174,721	145,000	145,000	145,000
48	MISCELLANEOUS	3,706-	0	0	0	0	0	0
	TOTAL REVENUE	161,150	174,721	140,000	174,721	145,000	145,000	145,000
<u>EXPENSE</u>								
51	SALARIES & WAGES	81,587	79,151	33,127	84,277	10,700	10,700	10,700
53	INSURANCE	73,709	77,352	81,200	81,057	94,000	94,000	94,000
55	CONTRACTUAL SERVICES	0	0	1,000	834	0	0	0
58	MISCELLANEOUS	4,193	1,413	9,500	8,554	12,233	12,233	12,233
	TOTAL EXPENSE	159,488	157,916	124,827	174,722	116,933	116,933	116,933
	TOTAL FUND REVENUE	161,150	174,721	140,000	174,721	145,000	145,000	145,000
	TOTAL FUND EXPENSE	159,488	157,916	124,827	174,722	116,933	116,933	116,933
	NET FUND INCOME/LOSS	1,662	16,805	15,173	1-	28,067	28,067	28,067

FUND SUMMARY

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FUND..... 35 - SPECIAL RECREATION

ACCOUNT		ACTUAL	ACTUAL	REVISED	BUDGET	DEP REQ	MGR REC	APPROVED
NUMBER	DESCRIPTION	11-12	12-13	13-14	13-14	14-15	14-15	14-15
<u>REVENUE</u>								
41	TAX RECEIPTS	259,567	195,000	158,000	195,000	300,000	300,000	300,000
	TOTAL REVENUE	259,567	195,000	158,000	195,000	300,000	300,000	300,000
<u>EXPENSE</u>								
55	CONTRACTUAL SERVICES	143,393	155,538	158,000	146,000	162,729	162,729	162,729
58	MISCELLANEOUS	0	2,406	0	0	71,500	71,500	71,500
	TOTAL EXPENSE	143,393	157,944	158,000	146,000	234,229	234,229	234,229
	TOTAL FUND REVENUE	259,567	195,000	158,000	195,000	300,000	300,000	300,000
	TOTAL FUND EXPENSE	143,393	157,944	158,000	146,000	234,229	234,229	234,229
	NET FUND INCOME/LOSS	116,174	37,056	0	49,000	65,771	65,771	65,771

FUND SUMMARY

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FUND..... 40 - AUDIT

ACCOUNT		ACTUAL	ACTUAL	REVISED	BUDGET	DEP REQ	MGR REC	APPROVED
NUMBER	DESCRIPTION	11-12	12-13	13-14	13-14	14-15	14-15	14-15
<u>REVENUE</u>								
41	TAX RECEIPTS	14,439	15,000	14,000	15,000	15,000	15,000	15,000
	TOTAL REVENUE	14,439	15,000	14,000	15,000	15,000	15,000	15,000
<u>EXPENSE</u>								
55	CONTRACTUAL SERVICES	13,200	13,750	14,000	15,000	14,500	14,500	14,500
	TOTAL EXPENSE	13,200	13,750	14,000	15,000	14,500	14,500	14,500
	TOTAL FUND REVENUE	14,439	15,000	14,000	15,000	15,000	15,000	15,000
	TOTAL FUND EXPENSE	13,200	13,750	14,000	15,000	14,500	14,500	14,500
	NET FUND INCOME/LOSS	1,239	1,250	0	0	500	500	500

FUND SUMMARY

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FUND..... 70 - CAPITOL IMPROVEMENTS

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	BUDGET 13-14	DEP REQ 14-15	MGR REC 14-15	APPROVED 14-15
<u>REVENUE</u>								
48	MISCELLANEOUS	1,512,366	37,031	750,000	750,000	750,000	750,000	750,000
	TOTAL REVENUE	1,512,366	37,031	750,000	750,000	750,000	750,000	750,000
<u>EXPENSE</u>								
51	SALARIES & WAGES	19,260	19,775	29,321	27,832	0	0	0
58	MISCELLANEOUS	185,813	305,989	955,000	1,184,500	1,784,050	1,784,050	1,784,050
	TOTAL EXPENSE	205,073	325,764	984,321	1,212,332	1,784,050	1,784,050	1,784,050
	TOTAL FUND REVENUE	1,512,366	37,031	750,000	750,000	750,000	750,000	750,000
	TOTAL FUND EXPENSE	205,073	325,764	984,321	1,212,332	1,784,050	1,784,050	1,784,050
	NET FUND INCOME/LOSS	1,307,293	288,733-	234,321-	462,332-	1,034,050-	1,034,050-	1,034,050-

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ALL FUNDS

ACCOUNT	ACTUAL	ACTUAL	REVISED	BUDGET	DEP REQ	MGR REC	APPROVED
NUMBER DESCRIPTION	11-12	12-13	13-14	13-14	14-15	14-15	14-15
<u>REVENUE</u>							
<u>TAX RECEIPTS</u>							
411100 REAL ESTATE TAXES-CASH	2,876,942	3,183,177	3,032,000	3,008,000	3,157,000	3,157,000	3,157,000
412100 REPLACEMENT TAXES	155,342	190,524	157,500	160,000	175,000	175,000	175,000
TOTAL TAX RECEIPTS	3,032,284	3,373,701	3,189,500	3,168,000	3,332,000	3,332,000	3,332,000
<u>FEES AND ADMISSIONS</u>							
420210 POOL PASSES	72,189	98,596	60,000	80,500	105,944	105,944	105,944
420220 POOL - DAILY RECEIPTS	63,965	72,066	50,000	68,700	79,000	79,000	79,000
420230 LIMITED POOL PASS	5,475	11,341	7,000	6,000	12,000	12,000	12,000
420242 CN - HARRER INCOME	12,097	12,680	17,000	14,000	1,500	1,500	1,500
420244 CN - ORIOLE INCOME	753	1,368	0	500	14,000	14,000	14,000
420250 POOL - SWIM LESSONS	18,266	20,031	15,925	23,000	23,054	23,054	23,054
420260 MERCHANDISE	514	470	1,200	2,100	1,036	1,036	1,036
420270 TIGER SHARK SWIM TEAM	5,048	6,521	5,900	8,142	8,143	8,143	8,143
420280 POOL - RENTALS	4,058	8,908	3,600	3,900	9,160	9,160	9,160
420282 POOL - RENTALS - DAY CAMP	5,223	491	4,000	8,500	7,180	7,180	7,180
420300 GUEST FEES	4,508	4,255	7,000	17,000	8,000	8,000	8,000
420305 OPEN GYM - GUEST FEES	19,669	24,029	22,600	15,000	25,500	25,500	25,500
TOTAL FEES AND ADMISSIONS	211,764	260,757	194,225	247,342	294,517	294,517	294,517
<u>INTEREST</u>							
430100 INTEREST INCOME	26,808	26,006	38,500	36,500	45,772	45,772	45,772
TOTAL INTEREST	26,808	26,006	38,500	36,500	45,772	45,772	45,772
<u>RENTALS</u>							
440200 RENTALS - PVCC	12,604	9,639	11,200	11,500	10,000	10,000	10,000
440201 PVCC RENTALS-ACTIVITY ROOM	0	0	0	0	1,800	1,800	1,800
440202 PVCC RENTALS - GYM	0	0	0	0	950	950	950
440500 RENTALS - FIELDHOUSES	21,080	20,960	20,500	22,000	0	0	0
440501 FIELDHOUSE RENTALS - NATIONAL	0	0	0	0	11,700	11,700	11,700
440502 FIELDHOUSE RENTALS - AUSTIN	0	0	0	0	2,700	2,700	2,700
440503 FIELDHOUSE RENTALS - MANSFIELD	0	0	0	0	3,150	3,150	3,150
440504 FIELDHOUSE RENTALS - OKETO	0	0	0	0	1,800	1,800	1,800
440505 FIELDHOUSE RENTALS - HARRER	0	0	0	0	500	500	500
440506 FIELDHOUSE RENTALS - ORIOLE	0	0	0	0	3,600	3,600	3,600
TOTAL RENTALS	33,684	30,599	31,700	33,500	36,200	36,200	36,200
<u>COURT TIME</u>							
450100 RB - COURT TIME	3,654	2,273	2,000	4,000	500	500	500
450200 RB - SEASON RESERVE TIME	1,617	1,436	3,100	2,500	0	0	0
450584 INCOME - A.M. LEAGUE	0	34	0	0	0	0	0
450586 RBL - INCOME - MEN	0	55	0	0	0	0	0
450592 YOUTH RACKETBALL	0	72	0	0	0	0	0
TOTAL COURT TIME	5,271	3,760	5,100	6,500	500	500	500

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ALL FUNDS

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	BUDGET 13-14	DEP REQ 14-15	MGR REC 14-15	APPROVED 14-15
<u>MEMBERSHIPS</u>								
460110 RB - FITNESS MEMBERSHIPS		180,023	167,095	185,000	200,000	195,000	195,000	195,000
TOTAL MEMBERSHIPS		180,023	167,095	185,000	200,000	195,000	195,000	195,000
<u>SALE OF MERCH.</u>								
470100 RB - SALE OF MDSE PRO SHOP		40	8	100	100	100	100	100
TOTAL SALE OF MERCH.		40	8	100	100	100	100	100
<u>MISCELLANEOUS</u>								
480410 INCOME BOND PROCEEDS		1,500,000	0	750,000	750,000	750,000	750,000	750,000
480512 RENTALS - SOFTBALL FIELDS		24,478	20,739	14,825	11,000	24,000	24,000	24,000
480530 VENDING MACHINE INCOME		1,649	1,800	2,000	1,500	2,500	2,500	2,500
480540 RB - NURSERY INCOME		1,315	1,464	1,710	1,800	1,200	1,200	1,200
480545 GIFT CERTIFICATE		93	829	1,200	1,200	815	815	815
480547 GIFT CERTIFICATE REDEEMED		80-	0	0	0	0	0	0
480570 RB - TOWELS INCOME		1,812	1,769	2,000	2,100	2,000	2,000	2,000
480574 PERSONAL TRAINING/WEELNESS		7,616	4,902	8,000	8,000	8,000	8,000	8,000
481600 MORTON GROVE DAYS INCOME		10,239	10,596	0	0	5,000	5,000	5,000
481810 MISC. - GENERAL INCOME		60,677	87,464	43,982	45,932	64,800	64,800	64,800
481850 MISC - BROCHURE ADS INCOME		1,025	500	2,500	1,500	0	0	0
485500 MNASR RENT		69,956	52,168	57,120	57,120	57,684	57,684	57,684
489900 OVER/SHORT CASH		0	7,128	0	0	0	0	0
MISCELLANEOUS		1,678,781	189,358	883,337	880,152	915,999	915,999	915,999
TOTAL PROGRAM FEES		941,048	1,106,306	1,222,545	165,866	1,335,477	1,335,477	1,335,477
TOTAL REVENUE		6,109,703	5,157,589	5,750,007	4,737,960	6,155,565	6,155,565	6,155,565
<u>EXPENSE</u>								
<u>SALARIES & WAGES</u>								
510315 VACUUM ATTENDANT		0	396	0	0	2,025	2,025	2,025
511100 DIRECTOR		116,600	115,376	128,400	134,923	112,605	112,605	112,605
511110 INTERIM DIRECTOR		0	48,434	0	0	0	0	0
511200 HUMAN RESOURCE GENERALIST		60,988	93,529	60,630	67,823	64,272	64,272	64,272
511300 FINANCE MANAGER		87,671	87,740	89,170	100,323	78,280	78,280	78,280
511400 PARKS MANAGER		75,065	80,088	83,142	86,176	85,621	85,621	85,621
511500 RECREATION & FACILITIES MGR		73,525	73,031	75,924	59,904	72,100	72,100	72,100
511600 FACILITY MANAGER		30,568	30,686	32,030	37,200	0	0	0
511700 EXECUTIVE ADMIN ASSISTANT		1,876	28,202	45,900	45,900	47,277	47,277	47,277
511800 COMMUNICATION MANAGER		0	0	0	0	51,500	51,500	51,500
511900 IT PROGRAMMER		0	0	0	0	10,000	10,000	10,000
512120 PARKS FOREMAN		62,300	67,292	73,900	72,314	69,840	69,840	69,840
512130 MAINT. - FULLTIME		339,159	337,634	335,720	352,360	297,576	297,576	297,576
512140 MAINT. - CREW LEADERS - OT		7,788	3,643	4,000	4,000	4,500	4,500	4,500
512150 MAINT. - FULLTIME - OT		30,215	17,521	16,500	16,500	16,500	16,500	16,500

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ALL FUNDS

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	BUDGET 13-14	DEP REQ 14-15	MGR REC 14-15	APPROVED 14-15
512200	WELLNESS & FITNESS MANAGER	59,343	59,684	61,782	54,930	62,500	62,500	62,500
512300	RECREATION SUPERVISOR	41,539	41,778	89,225	42,475	42,745	42,745	42,745
512305	RECREATION SUPERVISOR	19,666	15,152	20,360	20,157	43,172	43,172	43,172
512306	RECREATION SUPERVISOR	0	0	0	0	42,745	42,745	42,745
512500	CUSTOMER SERVICE SUPERVISOR	25	0	0	0	0	0	0
512600	FACILITIES MANAGER	17,699	13,596	18,324	18,141	0	0	0
512700	RECREATION SECRETARY	31,085	31,026	32,077	31,605	0	0	0
512710	RECREATION/SAFETY COORDINATOR	53,030	53,080	54,060	54,344	53,500	53,500	53,500
512720	FINANCE COORDINATOR	45,729	46,936	47,939	52,198	50,678	50,678	50,678
512800	PARK POLICE SUPERVISOR	27,218	25,688	28,662	25,513	26,769	26,769	26,769
512900	MUSEUM CURATOR	27,456	27,704	28,699	28,136	29,660	29,660	29,660
512905	ASST. MUSEUM CURATOR	5,911	7,435	8,300	7,500	13,520	13,520	13,520
513100	SUMMER STAFF	46,034	29,648	27,800	44,300	38,352	38,352	38,352
513105	ASSISTANT FACILITY MANAGER	13,101	13,235	13,727	13,336	49,861	49,861	49,861
513110	PART TIME MAINTENANCE PVCC	2,965	9,773	12,000	12,350	12,000	12,000	12,000
513150	MAINT. - ROOM RENTALS	5,772	4,359	5,000	5,000	9,600	9,600	9,600
513151	FIELDHOUSE RENTAL ATTENDANT	0	0	0	0	15,600	15,600	15,600
513152	ORIOLE ROOM RENTAL ATTENDANT	0	0	0	0	1,040	1,040	1,040
513200	ASST. RECREATION SUPERVISOR	2,217	1,786	2,036	2,016	0	0	0
513211	SECRETARY PART TIME	0	3,828	1,698	1,698	1,698	1,698	1,698
513215	INTERN - PT TIME	1,800	1,625	1,500	500	1,500	1,500	1,500
513217	RECREATION SUPERVISOR	33,830	34,046	35,452	34,648	48,680	48,680	48,680
513302	POOL - MANAGER	9,482	11,090	5,900	11,100	13,186	13,186	13,186
513304	POOL - ASST MANAGER	9,789	10,864	5,900	10,500	13,186	13,186	13,186
513306	POOL - GUARDS	112,547	111,564	60,800	99,300	135,000	135,000	135,000
513308	POOL - CASHIERS	16,312	15,533	10,000	14,000	18,000	18,000	18,000
513310	INCENTIVES	421	25	200	200	260	260	260
513314	POOL - SWIM LESSONS	7,286	7,600	5,900	9,000	9,980	9,980	9,980
513316	POOL - GUARDS - RENTALS	0	27	800	1,215	0	0	0
513320	TIGER SHARK SWIM TEAM	4,941	0	1,000	4,920	5,100	5,100	5,100
513326	END OF YEAR INCENTIVES	0	0	0	200	0	0	0
513332	CN - HARRER SALARIES	8,949	6,283	6,700	6,700	0	0	0
513334	CN - ORIOLE SALARIES	0	0	0	0	7,020	7,020	7,020
513520	CT DESK - ATTEND PT TIME	57,909	55,404	54,100	56,954	61,200	61,200	61,200
513550	CT DESK - NURSERY ATTEND	6,745	6,325	9,200	8,418	7,600	7,600	7,600
513610	FITNESS - SUPR PT TIME	53,744	53,278	54,300	54,300	57,000	57,000	57,000
513630	FITNESS - GYM SUPR PT TIME	3,467	4,296	4,600	4,600	3,500	3,500	3,500
513700	PERSONAL TRAINING	5,079	5,158	7,560	5,000	25,000	25,000	25,000
513810	POLICE - PT TIME	44,637	42,188	38,600	25,250	40,100	40,100	40,100
	TOTAL SALARIES & WAGES	1,655,554	1,733,586	1,699,517	1,737,927	1,851,848	1,851,848	1,851,848
<u>MATERIALS AND SUPPLIES</u>								
520100	BANK SERVICE CHARGES	21,734	25,433	26,000	22,500	26,200	26,200	26,200
520110	OFFICE EXP - SUPPLIES	15,029	16,503	14,800	16,300	21,500	21,500	21,500
520120	OFFICE EXP - PRINTING	3,867	6,742	5,750	5,750	6,250	6,250	6,250
520130	OFFICE EXP - POSTAGE	2,844	3,590	4,300	4,850	4,350	4,350	4,350
520140	OFFICE EXP - BOOKS & MAGS	241	298	250	250	250	250	250
520150	OFFICE EXP - PUBLIC RELATIONS	271	513	650	650	600	600	600

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ALL FUNDS

ACCOUNT	ACTUAL	ACTUAL	REVISED	BUDGET	DEP REQ	MGR REC	APPROVED
NUMBER DESCRIPTION	11-12	12-13	13-14	13-14	14-15	14-15	14-15
520160 OFFICE EXP - PUBLICATIONS	156	946	750	750	800	800	800
520210 EQUIPMENT REPAIR	3,257	8,311	3,200	4,700	11,300	11,300	11,300
520211 PREVENTATIVE MAINTENANCE	0	0	0	0	2,800	2,800	2,800
520221 R & R - BLDG REPAIR SERVICE	807	1,903	2,000	2,000	2,000	2,000	2,000
520223 R & R - GROUNDS REPAIR SERVICE	5,776	7,005	5,500	5,500	5,500	5,500	5,500
520225 R & R - VEHICLE REPAIR SERVICE	15,446	14,415	14,200	14,200	14,200	14,200	14,200
520227 EQUIP MAINT SERVICE	1,074	2,286	2,000	2,800	2,000	2,000	2,000
520229 R & R - MOBILE RADIO SERVICE	0	0	500	500	500	500	500
520230 RENTAL MACHINERY	0	47	500	500	250	250	250
520242 CN - HARRER SUPPLIES	8,647	9,285	10,000	7,000	0	0	0
520244 CN - ORIOLE SUPPLIES	0	0	0	0	8,000	8,000	8,000
520250 LEARN TO SWIM SUPPLIES	110	47	0	180	0	0	0
520260 REPAIR EQUIP - MAINT	139	0	0	0	0	0	0
520312 JANITOR SUPPLIES	16,552	15,172	22,000	24,000	23,500	23,500	23,500
520313 SUPPLIES - GUARD TRAINING	6,446	4,592	4,200	2,900	6,830	6,830	6,830
520315 SUPPLIES - CHEMICAL	508	2,050	2,000	2,500	0	0	0
520318 MAINT. - MAT'L'S - SIGNS	1,188	889	1,000	1,000	700	700	700
520319 SUPPLIES - VANDALISM	215	0	500	500	500	500	500
520321 MAINT. - MAT'L'S - BLDG	4,509	7,183	7,000	7,500	8,000	8,000	8,000
520323 MAINT. - MAT'L'S - GROUNDS	5,788	7,906	9,000	10,000	9,000	9,000	9,000
520325 MAINT. - MAT'L'S - VEHICLES	2,288	1,852	2,000	2,000	2,000	2,000	2,000
520327 MAINT. - MAT'L'S - EQUIP	461	667	1,000	1,200	1,000	1,000	1,000
520328 MAINT. - MAT'L'S - PLAYGROUNDS	3,442	3,448	3,000	3,000	3,000	3,000	3,000
520329 MAINT. - MAT'L'S - VANDALISM	794	53	500	500	500	500	500
520330 SUPPLIES - FIRST AID	269	316	600	700	500	500	500
520335 SUPPLIES - SAFETY	2,047	1,953	2,750	2,900	3,350	3,350	3,350
520350 SUPPLIES - COURT	0	665	1,000	1,000	500	500	500
520360 SUPPLIES - PVCC GYM	1,471	2,567	3,000	3,000	3,000	3,000	3,000
520370 SUPPLIES - DANCE ROOM	1,456	776	800	550	500	500	500
520380 SUPPLIES - NURSERY	56	28	100	100	100	100	100
520400 SUPPLIES - TOOLS & HARDWARE	2,630	4,189	4,000	4,000	4,000	4,000	4,000
520500 SUPPLIES - GAS & OIL VEHICLES	28,346	23,704	25,600	25,500	25,600	25,600	25,600
520600 EXHIBIT/COLLECTION MANAGEMENT	1,442	1,095	2,500	2,000	2,500	2,500	2,500
520610 MUSEUM PROGRAMS	1,287	1,842	2,500	3,000	2,500	2,500	2,500
TOTAL MATERIALS AND SUPPLIES	160,595	178,272	185,450	186,280	204,080	204,080	204,080
<u>INSURANCE</u>							
530310 INS - HEALTH & LIFE - DISTRICT	260,847	297,330	292,952	288,759	300,772	300,772	300,772
532610 PROPERTY & GENERAL LIABILITY	38,229	38,734	40,000	38,324	42,500	42,500	42,500
532615 EMPLOYMENT PRACTICES	4,735	4,642	5,000	4,540	7,500	7,500	7,500
532620 UNEMPLOYMENT COMP	357	3,835	4,200	8,000	11,000	11,000	11,000
532630 WORKERS COMP	30,388	30,143	32,000	30,193	33,000	33,000	33,000
TOTAL INSURANCE	334,555	374,683	374,152	369,816	394,772	394,772	394,772
<u>UTILITIES</u>							
540110 ELECTRICITY	141,527	96,190	123,500	139,800	114,600	114,600	114,600
540120 HEATING FUEL	34,782	34,177	45,000	66,760	45,100	45,100	45,100
540130 WATER	31,330	41,814	33,900	42,837	46,500	46,500	46,500

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ACCOUNT	ACTUAL	ACTUAL	REVISED	BUDGET	DEP REQ	MGR REC	APPROVED
NUMBER DESCRIPTION	11-12	12-13	13-14	13-14	14-15	14-15	14-15
540150 TELEPHONE	23,175	25,023	28,000	27,900	29,467	29,467	29,467
TOTAL UTILITIES	230,815	197,205	230,400	277,297	235,667	235,667	235,667
<u>CONTRACTUAL SERVICES</u>							
551120 LEGAL - EXTRA SERVICE	19,979	18,912	14,000	13,834	14,000	14,000	14,000
551200 LEGAL - PUBLICATIONS	662	143	500	500	500	500	500
551400 PAYROLL PROCESSING	0	0	0	0	10,000	10,000	10,000
552100 SOFTWARE SERVICE AGREEMENTS	571	17,736	20,000	20,000	21,500	21,500	21,500
552200 TECHNICAL ASSISTANCE	21,155	6,100	8,400	9,300	4,900	4,900	4,900
552300 CONTRACTUAL SERVICES	8,795	9,852	12,000	12,000	12,000	12,000	12,000
552400 IMRF EXPENSE	197,926	194,913	266,558	212,000	262,596	262,596	262,596
552700 SRA CONTRIBUTION	117,695	118,247	121,000	116,000	123,729	123,729	123,729
552705 ADA INCLUSION PROGRAMING EXP	25,698	37,291	37,000	30,000	39,000	39,000	39,000
552800 AUDIT EXPENSE	13,200	13,750	14,000	15,000	14,500	14,500	14,500
553100 POOL - CHEMICALS	20,006	20,758	11,000	21,000	24,000	24,000	24,000
554100 AGREEMENTS - MAINT	19,342	24,791	35,800	36,800	29,200	29,200	29,200
554200 AGREEMENTS - MARKETING	9,800	7,886	11,000	13,000	22,000	22,000	22,000
554400 AGREEMENTS - BROCHURES	29,921	22,610	30,750	31,050	26,630	26,630	26,630
554405 PUBLIC RELATIONS	871	3,172	2,700	4,700	4,000	4,000	4,000
554600 PROF SERV - MAINT	6,539	7,866	8,000	7,000	8,500	8,500	8,500
TOTAL CONTRACTUAL SERVICES	492,160	504,027	592,708	542,184	617,055	617,055	617,055
<u>EQUIPMENT</u>							
560100 NEW EQUIP - OFFICE	245	1,639	1,200	2,200	1,000	1,000	1,000
560200 NEW EQUIP - MAINT	1,276	1,631	3,500	4,000	2,000	2,000	2,000
560210 NEW EQUIP - SAFETY	0	300	650	650	250	250	250
560300 NEW EQUIP - BLDG	318	525	1,000	1,000	750	750	750
560310 NEW EQUIPMENT	300	890	1,000	2,500	1,000	1,000	1,000
560400 NEW EQUIP - VEHICLES	0	3,110	1,500	1,500	1,500	1,500	1,500
560500 NEW EQUIP - RB COURTS	162	280	100	200	100	100	100
560600 NEW EQUIP - FITNESS CENTER	1,506	270	2,000	2,000	2,000	2,000	2,000
560700 NEW EQUIP - POOL	2,398	261	1,000	3,000	2,443	2,443	2,443
560800 NEW EQUIP - COMPUTER - HARD	2,028	621	500	500	500	500	500
560810 NEW EQUIP - COMPUTER - SOFT	1,998	1,500	2,000	3,000	2,000	2,000	2,000
560900 NEW EQUIP - FENCE	289	227	500	500	250	250	250
TOTAL EQUIPMENT	10,520	11,253	14,950	21,050	13,793	13,793	13,793
<u>BUILDING & LANDSCAPE</u>							
570130 MNASR MAINTENANCE SALARIES	0	0	8,121	8,121	14,951	14,951	14,951
570150 GENERAL PARK IMPROVEMENTS	5,197	1,506	5,000	5,000	2,500	2,500	2,500
570200 BUILDING REPAIR	8,938	13,413	11,750	13,750	11,250	11,250	11,250
570300 GRASS-SEED-SOD-FERTILIZER	3,515	2,623	5,000	5,000	3,500	3,500	3,500
570312 MNASR SUPPLIES	0	0	250	250	250	250	250
570400 TREES-SHRUBS-FLOWERS	3,159	2,650	2,000	2,000	3,000	3,000	3,000
570410 BLK DIRT-SAND-FILL-BALL MIX	15,252	10,423	9,000	9,000	9,000	9,000	9,000
570500 LANDSCAPE EXPENSE	1,332	900	1,500	1,800	1,800	1,800	1,800
570600 POOL - BLDG & REPAIR	17,109	12,578	6,000	7,500	1,700	1,700	1,700
TOTAL BUILDING & LANDSCAPE	54,502	44,093	48,621	52,421	47,951	47,951	47,951

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ACCOUNT		ACTUAL	ACTUAL	REVISED	BUDGET	DEP REQ	MGR REC	APPROVED
NUMBER	DESCRIPTION	11-12	12-13	13-14	13-14	14-15	14-15	14-15
<u>MISCELLANEOUS</u>								
580100	HUMAN RESOURCE EXPENSES	3,049	3,987	16,000	16,000	10,000	10,000	10,000
580200	EXECUTIVE SEARCH COSTS	0	10,806	0	0	0	0	0
580300	EXPENSE FROM DONATIONS	0	0	250	250	250	250	250
580500	EXPENSE TREE DONATIONS	817	570	250	250	250	250	250
581110	COMMISSIONERS EXPENSE	21,420	5,175	15,000	14,836	14,134	14,134	14,134
581120	COMM EXPENSE - EDUC SEMINARS	4,457	7,452	15,000	14,836	14,134	14,134	14,134
581130	PRI CONSULTANT FEES	0	55,881	0	0	0	0	0
581200	EDUCATIONAL SEMINARS - STAFF	11,661	12,608	14,900	12,036	14,464	14,464	14,464
581210	EDUCATIONAL COMPUTER TRAINING	0	10	900	225	1,000	1,000	1,000
581300	EMPLOYEE TRAVEL ALLOWANCE	3,094	2,605	3,300	2,200	3,300	3,300	3,300
581310	EMPLOYEE PDRMA AWARD EXPENSE	0	0	1,500	1,500	1,500	1,500	1,500
581400	DUES & SUBCRIPTIONS	9,649	7,537	9,150	9,150	9,500	9,500	9,500
581500	UNIFORMS	3,339	3,097	4,900	6,100	5,900	5,900	5,900
581501	NORTHSHORE SUPPLIES	0	0	0	1	0	0	0
581600	MORTON GROVE SPECIAL EVENTS	20,757	20,283	20,750	20,750	21,000	21,000	21,000
581700	HOLIDAY DECORATIONS	3,805	3,954	4,000	4,000	4,500	4,500	4,500
582100	POLICE EXPENSE	493	781	4,300	5,000	4,300	4,300	4,300
582210	PAVING & LIGHTING EXPENSE	7,500	3,000	3,000	3,000	3,000	3,000	3,000
582500	F.I.C.A. EXPENSE	151,067	157,110	167,208	166,813	168,152	168,152	168,152
582510	BOND PRINCIPAL EXPENSE	750,000	750,000	750,000	750,000	750,000	750,000	750,000
582520	LEGAL & INTEREST EXPENSE	18,675	23,188	25,000	24,063	264,050	264,050	264,050
582640	FIXED ASSETS APPRAISAL	0	0	500	500	1,500	1,500	1,500
582650	SAFTY TRAIN & SUBSCRIPTIONS	4,193	1,413	9,000	8,054	10,733	10,733	10,733
582705	ADA COMPLIANCE EXPENSE	0	2,406	0	0	71,500	71,500	71,500
583120	PRO SHOP - SALES TAX	79	0	0	0	0	0	0
583300	RB - TOWEL EXPENSE	496	387	600	400	1,000	1,000	1,000
584100	POOL - GUARD SUITS & SUPPLIES	5,325	3,055	3,000	3,900	5,646	5,646	5,646
584300	POOL - SPECIAL EVENTS	812	500	300	1,100	1,100	1,100	1,100
584400	POOL - MISC EXPENSE	2,776	1,783	1,000	800	1,819	1,819	1,819
584500	TIGER SHARK SERVICES	153	50	0	780	1,080	1,080	1,080
584550	TIGER SHARK SUPPLIES	108	1,833	2,700	300	330	330	330
585100	PHOTOGRAPHY	509	1,079	1,500	1,500	750	750	750
585103	SANTA COMES TO TOWN	3	0	0	0	0	0	0
586099	BOND / PROFESSIONAL FEES	11,075	6,800	0	0	0	0	0
586100	PVCC GENERAL EXPENSE	40,729	105,060	177,500	196,000	280,000	280,000	280,000
586114	PARKS GENERAL EXPENSE	940	3,800	115,000	280,000	10,000	10,000	10,000
586115	HARRER FIELD HOUSE RENOVATIONS	0	0	0	0	350,000	350,000	350,000
586116	HARRER BALL FIELDS RENOVATIONS	0	0	0	0	375,000	375,000	375,000
586135	OPEN	15,511	0	45,000	45,000	0	0	0
586145	POOLS GENERAL EXPENSE	42,879	24,865	250,000	339,000	30,000	30,000	30,000
586146	PLAYGROUND GENERAL EXPENSE	0	0	100,000	80,000	150,000	150,000	150,000
586150	OPEN	12,257	0	0	0	0	0	0
586169	ORIOLE POOL RENOVATION	0	72,407	0	0	0	0	0
586171	OPEN	806	0	0	0	0	0	0
586199	CORPORATE ADMIN EXPENSES	0	3,250	70,000	70,000	70,000	70,000	70,000
586200	CORPORATE COMPUTER EXPENSE	20,698	15,398	30,000	30,000	70,000	70,000	70,000

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ACCOUNT NUMBER	DESCRIPTION	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	BUDGET 13-14	DEP REQ 14-15	MGR REC 14-15	APPROVED 14-15
586206	CORPORATE WEBSITE	2,100	0	5,000	31,000	0	0	0
586312	PARKS DEPT EQUIPMENT	5,702	11,881	27,000	15,000	125,000	125,000	125,000
586314	PARKS DEPT VEHICLES	11,662	44,785	75,000	68,000	45,000	45,000	45,000
586322	MUSEUM GENERAL EXPENSES	0	0	9,500	9,500	0	0	0
586450	CLUB FITNESS EQUIPMENT	0	17,744	51,000	21,000	40,000	40,000	40,000
586453	OPEN	1,149	0	0	0	0	0	0
586474	OPEN	20,306	0	0	0	0	0	0
589105	EMPLOYEE RECOGNITION	2,602	4,691	7,500	7,500	7,700	7,700	7,700
589110	MARKETING SPECIAL EVENT	1,691	2,161	4,800	3,500	4,300	4,300	4,300
589120	SCHOLARSHIPS	25	0	0	2,000	0	0	0
	MISCELLANEOUS	1,214,366	1,393,389	2,041,308	2,265,844	2,941,892	2,941,892	2,941,892
	INSTRUCTOR SALARIES	374,463	428,944	513,554	13,832	554,379	554,379	554,379
	OFFICIATING SERVICES	22,567	22,346	22,687	0	23,872	23,872	23,872
	PROGRAM SUPPLIES	47,912	49,947	116,638	17,902	105,310	105,310	105,310
	PROGRAM SERVICES	104,223	99,264	113,735	31,630	137,431	137,431	137,431
	LEASED TRANSPORTATION	5,281	5,655	1,900	0	11,920	11,920	11,920
	OTHER	10,394	10,965	19,180	6,375	42,428	42,428	42,428
	TOTAL AWARDS	6,146	6,005	9,922	3,200	6,918	6,918	6,918
	TOTAL EXPENSE	4,724,052	5,059,635	5,984,722	5,525,758	7,189,315	7,189,315	7,189,315
	TOTAL FUND REVENUE	6,109,703	5,157,589	5,750,007	4,737,960	6,155,565	6,155,565	6,155,565
	TOTAL FUND EXPENSE	4,724,052	5,059,635	5,984,722	5,525,758	7,189,315	7,189,315	7,189,315
	NET FUND INCOME/LOSS	1,385,651	97,954	234,715-	787,798-	1,033,750-	1,033,750-	1,033,750-

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FUND..... 01 - CORPORATE

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	BUDGET 13-14	DEP REQ 14-15	MGR REC 14-15	APPROVED 14-15
<u>REVENUE</u>								
<u>TAX RECEIPTS</u>								
411100	REAL ESTATE TAXES-CASH	622,975	875,176	700,000	700,000	725,000	725,000	725,000
412100	REPLACEMENT TAXES	121,167	148,609	125,000	125,000	175,000	175,000	175,000
	TOTAL TAX RECEIPTS	744,142	1,023,785	825,000	825,000	900,000	900,000	900,000
<u>INTEREST</u>								
430100	INTEREST INCOME	23,131	23,079	26,000	26,000	45,772	45,772	45,772
	TOTAL INTEREST	23,131	23,079	26,000	26,000	45,772	45,772	45,772
<u>MISCELLANEOUS</u>								
481600	MORTON GROVE DAYS INCOME	10,239	10,596	0	0	5,000	5,000	5,000
481810	MISC. - GENERAL INCOME	42,320	42,557	37,982	37,982	61,200	61,200	61,200
485500	MNASR RENT	69,956	52,168	57,120	57,120	57,684	57,684	57,684
489900	OVER/SHORT CASH	0	7,128	0	0	0	0	0
	TOTAL MISCELLANEOUS	122,515	112,448	95,102	95,102	123,884	123,884	123,884
	TOTAL REVENUE	889,789	1,159,312	946,102	946,102	1,069,656	1,069,656	1,069,656
<u>EXPENSE</u>								
<u>SALARIES & WAGES</u>								
511100	DIRECTOR	32,805	38,492	55,854	55,854	112,605	112,605	112,605
511110	INTERIM DIRECTOR	0	48,434	0	0	0	0	0
511200	HUMAN RESOURCE GENERALIST	24,430	63,891	30,315	30,315	64,272	64,272	64,272
511300	FINANCE MANAGER	30,948	32,009	41,018	41,018	78,280	78,280	78,280
511400	PARKS MANAGER	12,158	12,364	20,785	20,785	35,961	35,961	35,961
511700	EXECUTIVE ADMIN ASSISTANT	1,876	28,202	45,900	45,900	47,277	47,277	47,277
511900	IT PROGRAMMER	0	0	0	0	10,000	10,000	10,000
512120	PARKS FOREMAN	48,086	52,039	50,983	50,983	41,904	41,904	41,904
512130	MAINT. - FULLTIME	203,383	202,738	213,352	213,352	142,662	142,662	142,662
512140	MAINT. - CREW LEADERS - OT	7,788	3,643	4,000	4,000	4,500	4,500	4,500
512150	MAINT. - FULLTIME - OT	18,195	13,469	13,500	13,500	13,500	13,500	13,500
512200	WELLNESS & FITNESS MANAGER	11,591	11,864	12,356	12,356	15,625	15,625	15,625
512700	RECREATION SECRETARY	7,592	7,794	8,019	8,019	0	0	0
512720	FINANCE COORDINATOR	22,915	23,851	28,763	28,763	50,678	50,678	50,678
513100	SUMMER STAFF	19,421	20,188	20,000	20,000	24,000	24,000	24,000
	TOTAL SALARIES & WAGES	441,187	558,981	544,845	544,845	641,264	641,264	641,264
<u>MATERIALS AND SUPPLIES</u>								
520100	BANK SERVICE CHARGES	23-	0	2,500	2,500	1,700	1,700	1,700
520110	OFFICE EXP - SUPPLIES	5,056	6,568	5,000	5,000	6,000	6,000	6,000
520120	OFFICE EXP - PRINTING	2,420	6,011	4,000	4,000	4,500	4,500	4,500

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FUND..... 01 - CORPORATE

ACCOUNT	ACTUAL	ACTUAL	REVISED	BUDGET	DEP REQ	MGR REC	APPROVED
NUMBER DESCRIPTION	11-12	12-13	13-14	13-14	14-15	14-15	14-15
520130 OFFICE EXP - POSTAGE	924	2,486	2,250	2,250	2,400	2,400	2,400
520140 OFFICE EXP - BOOKS & MAGS	208	286	200	200	200	200	200
520150 OFFICE EXP - PUBLIC RELATIONS	265	445	500	500	400	400	400
520160 OFFICE EXP - PUBLICATIONS	156	946	750	750	800	800	800
520210 EQUIPMENT REPAIR	0	0	200	200	300	300	300
520221 R & R - BLDG REPAIR SERVICE	807	1,903	2,000	2,000	2,000	2,000	2,000
520223 R & R - GROUNDS REPAIR SERVICE	5,776	7,005	5,500	5,500	5,500	5,500	5,500
520225 R & R - VEHICLE REPAIR SERVICE	14,659	11,385	13,000	13,000	13,000	13,000	13,000
520230 RENTAL MACHINERY	0	47	500	500	250	250	250
520312 JANITOR SUPPLIES	3,264	3,853	4,000	4,000	4,000	4,000	4,000
520318 MAINT. - MAT'L'S - SIGNS	1,188	889	1,000	1,000	700	700	700
520321 MAINT. - MAT'L'S - BLDG	1,642	2,863	3,000	3,000	4,000	4,000	4,000
520323 MAINT. - MAT'L'S - GROUNDS	4,416	5,810	5,000	5,000	5,000	5,000	5,000
520325 MAINT. - MAT'L'S - VEHICLES	2,288	1,852	2,000	2,000	2,000	2,000	2,000
520328 MAINT. - MAT'L'S - PLAYGROUNDS	3,442	3,448	3,000	3,000	3,000	3,000	3,000
520329 MAINT. - MAT'L'S - VANDALISM	794	53	500	500	500	500	500
520330 SUPPLIES - FIRST AID	114	196	500	500	500	500	500
520335 SUPPLIES - SAFETY	1,323	1,001	1,800	1,800	1,800	1,800	1,800
520400 SUPPLIES - TOOLS & HARDWARE	2,630	4,189	4,000	4,000	4,000	4,000	4,000
520500 SUPPLIES - GAS & OIL VEHICLES	22,806	16,110	22,000	22,000	22,000	22,000	22,000
TOTAL MATERIALS AND SUPPLIES	74,155	77,344	83,200	83,200	84,550	84,550	84,550
<u>INSURANCE</u>							
530310 INS - HEALTH & LIFE - DISTRICT	166,545	200,109	200,098	200,098	158,793	158,793	158,793
TOTAL INSURANCE	166,545	200,109	200,098	200,098	158,793	158,793	158,793
<u>UTILITIES</u>							
540110 ELECTRICITY	23,889	18,181	56,000	56,000	29,000	29,000	29,000
540120 HEATING FUEL	5,227	6,731	7,000	7,000	8,000	8,000	8,000
540130 WATER	690	738	300	300	800	800	800
540150 TELEPHONE	16,346	17,895	18,000	18,000	18,718	18,718	18,718
TOTAL UTILITIES	46,152	43,545	81,300	81,300	56,518	56,518	56,518
<u>CONTRACTUAL SERVICES</u>							
551120 LEGAL - EXTRA SERVICE	19,979	18,912	13,000	13,000	14,000	14,000	14,000
551200 LEGAL - PUBLICATIONS	662	143	500	500	500	500	500
551400 PAYROLL PROCESSING	0	0	0	0	10,000	10,000	10,000
552100 SOFTWARE SERVICE AGREEMENTS	571	17,736	20,000	20,000	21,500	21,500	21,500
552200 TECHNICAL ASSISTANCE	19,629	5,236	7,500	7,500	3,500	3,500	3,500
554100 AGREEMENTS - MAINT	11,168	16,580	23,000	23,000	18,400	18,400	18,400
554600 PROF SERV - MAINT	3,784	3,881	4,000	4,000	4,000	4,000	4,000
TOTAL CONTRACTUAL SERVICES	55,792	62,489	68,000	68,000	71,900	71,900	71,900
<u>EQUIPMENT</u>							
560100 NEW EQUIP - OFFICE	245	1,494	500	500	500	500	500
560200 NEW EQUIP - MAINT	0	250	2,000	2,000	500	500	500
560210 NEW EQUIP - SAFETY	0	0	500	500	100	100	100
560300 NEW EQUIP - BLDG	318	525	1,000	1,000	750	750	750

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FUND..... 01 - CORPORATE

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	BUDGET 13-14	DEP REQ 14-15	MGR REC 14-15	APPROVED 14-15
560800	NEW EQUIP - COMPUTER - HARD	2,028	621	500	500	500	500	500
560810	NEW EQUIP - COMPUTER - SOFT	1,998	1,287	1,000	1,000	1,000	1,000	1,000
560900	NEW EQUIP - FENCE	289	227	500	500	250	250	250
	TOTAL EQUIPMENT	4,877	4,404	6,000	6,000	3,600	3,600	3,600
<u>BUILDING & LANDSCAPE</u>								
570130	MNASR MAINTENANCE SALARIES	0	0	8,121	8,121	14,951	14,951	14,951
570150	GENERAL PARK IMPROVEMENTS	5,197	1,506	5,000	5,000	2,500	2,500	2,500
570200	BUILDING REPAIR	1,040	764	1,750	1,750	1,250	1,250	1,250
570300	GRASS-SEED-SOD-FERTILIZER	3,515	2,623	5,000	5,000	3,500	3,500	3,500
570312	MNASR SUPPLIES	0	0	250	250	250	250	250
570400	TREES-SHRUBS-FLOWERS	3,159	2,650	2,000	2,000	3,000	3,000	3,000
570410	BLK DIRT-SAND-FILL-BALL MIX	15,252	10,423	9,000	9,000	9,000	9,000	9,000
	TOTAL BUILDING & LANDSCAPE	28,162	17,965	31,121	31,121	34,451	34,451	34,451
<u>MISCELLANEOUS</u>								
580100	HUMAN RESOURCE EXPENSES	3,049	3,987	16,000	16,000	10,000	10,000	10,000
580200	EXECUTIVE SEARCH COSTS	0	10,806	0	0	0	0	0
580300	EXPENSE FROM DONATIONS	0	0	250	250	250	250	250
580500	EXPENSE TREE DONATIONS	817	570	250	250	250	250	250
581110	COMMISSIONERS EXPENSE	16,824	5,175	7,500	7,500	7,067	7,067	7,067
581120	COMM EXPENSE - EDUC SEMINARS	3,337	7,452	7,500	7,500	7,067	7,067	7,067
581130	PRI CONSULTANT FEES	0	55,881	0	0	0	0	0
581200	EDUCATIONAL SEMINARS - STAFF	4,729	7,439	7,200	7,200	7,969	7,969	7,969
581300	EMPLOYEE TRAVEL ALLOWANCE	1,950	1,061	1,200	1,200	1,200	1,200	1,200
581310	EMPLOYEE PDRMA AWARD EXPENSE	0	0	1,500	1,500	1,500	1,500	1,500
581400	DUES & SUBSCRIPTIONS	9,649	7,537	9,150	9,150	9,500	9,500	9,500
581500	UNIFORMS	2,728	2,316	2,500	2,500	2,500	2,500	2,500
581600	MORTON GROVE SPECIAL EVENTS	20,757	20,283	20,750	20,750	21,000	21,000	21,000
581700	HOLIDAY DECORATIONS	3,805	3,954	4,000	4,000	4,500	4,500	4,500
589105	EMPLOYEE RECOGNITION	1,063	2,742	5,000	5,000	5,000	5,000	5,000
589110	MARKETING SPECIAL EVENT	511	307	0	0	0	0	0
	TOTAL MISCELLANEOUS	69,218	129,509	82,800	82,800	77,803	77,803	77,803
	TOTAL EXPENSE	886,090	1,094,346	1,097,364	1,097,364	1,128,879	1,128,879	1,128,879
	TOTAL FUND REVENUE	889,789	1,159,312	946,102	946,102	1,069,656	1,069,656	1,069,656
	TOTAL FUND EXPENSE	886,090	1,094,346	1,097,364	1,097,364	1,128,879	1,128,879	1,128,879
	NET FUND INCOME/LOSS	3,699	64,966	151,262-	151,262-	59,223-	59,223-	59,223-

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FUND..... 02 - RECREATION

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	BUDGET 13-14	DEP REQ 14-15	MGR REC 14-15	APPROVED 14-15
<u>REVENUE</u>								
<u>TAX RECEIPTS</u>								
411100	REAL ESTATE TAXES-CASH	604,843	685,001	608,000	685,000	606,000	606,000	606,000
412100	REPLACEMENT TAXES	34,175	41,915	32,500	35,000	0	0	0
	TOTAL TAX RECEIPTS	639,017	726,916	640,500	720,000	606,000	606,000	606,000
<u>FEES AND ADMISSIONS</u>								
420210	POOL PASSES	72,189	98,596	60,000	80,500	105,944	105,944	105,944
420220	POOL - DAILY RECEIPTS	63,965	72,066	50,000	68,700	79,000	79,000	79,000
420230	LIMITED POOL PASS	5,475	11,341	7,000	6,000	12,000	12,000	12,000
420242	CN - HARRER INCOME	12,097	12,680	17,000	14,000	1,500	1,500	1,500
420244	CN - ORIOLE INCOME	753	1,368	0	500	14,000	14,000	14,000
420250	POOL - SWIM LESSONS	18,266	20,031	15,925	23,000	23,054	23,054	23,054
420260	MERCHANDISE	514	470	1,200	2,100	1,036	1,036	1,036
420270	TIGER SHARK SWIM TEAM	5,048	6,521	5,900	8,142	8,143	8,143	8,143
420280	POOL - RENTALS	4,058	8,908	3,600	3,900	9,160	9,160	9,160
420282	POOL - RENTALS - DAY CAMP	5,223	491	4,000	8,500	7,180	7,180	7,180
420300	GUEST FEES	4,508	4,255	7,000	17,000	8,000	8,000	8,000
420305	OPEN GYM - GUEST FEES	19,669	24,029	22,600	15,000	25,500	25,500	25,500
	TOTAL FEES AND ADMISSIONS	211,764	260,757	194,225	247,342	294,517	294,517	294,517
<u>INTEREST</u>								
430100	INTEREST INCOME	3,160	2,395	12,500	10,500	0	0	0
	TOTAL INTEREST	3,160	2,395	12,500	10,500	0	0	0
<u>RENTALS</u>								
440200	RENTALS - PVCC	12,604	9,639	11,200	11,500	10,000	10,000	10,000
440201	PVCC RENTALS-ACTIVITY ROOM	0	0	0	0	1,800	1,800	1,800
440202	PVCC RENTALS - GYM	0	0	0	0	950	950	950
440500	RENTALS - FIELDHOUSES	21,080	20,960	20,500	22,000	0	0	0
440501	FIELDHOUSE RENTALS - NATIONAL	0	0	0	0	11,700	11,700	11,700
440502	FIELDHOUSE RENTALS - AUSTIN	0	0	0	0	2,700	2,700	2,700
440503	FIELDHOUSE RENTALS - MANSFIELD	0	0	0	0	3,150	3,150	3,150
440504	FIELDHOUSE RENTALS - OKETO	0	0	0	0	1,800	1,800	1,800
440505	FIELDHOUSE RENTALS - HARRER	0	0	0	0	500	500	500
440506	FIELDHOUSE RENTALS - ORIOLE	0	0	0	0	3,600	3,600	3,600
	TOTAL RENTALS	33,684	30,599	31,700	33,500	36,200	36,200	36,200
<u>COURT TIME</u>								
450100	RB - COURT TIME	3,654	2,273	2,000	4,000	500	500	500
450200	RB - SEASON RESERVE TIME	1,617	1,436	3,100	2,500	0	0	0
450584	INCOME - A.M. LEAGUE	0	34	0	0	0	0	0
450586	RBL - INCOME - MEN	0	55	0	0	0	0	0
450592	YOUTH RACKETBALL	0	72	0	0	0	0	0
	TOTAL COURT TIME	5,271	3,760	5,100	6,500	500	500	500

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FUND..... 02 - RECREATION

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	BUDGET 13-14	DEP REQ 14-15	MGR REC 14-15	APPROVED 14-15
<u>MEMBERSHIPS</u>								
460110	RB - FITNESS MEMBERSHIPS	180,023	167,095	185,000	200,000	195,000	195,000	195,000
	TOTAL MEMBERSHIPS	180,023	167,095	185,000	200,000	195,000	195,000	195,000
<u>SALE OF MERCH.</u>								
470100	RB - SALE OF MDSE PRO SHOP	40	8	100	100	100	100	100
	TOTAL SALE OF MERCH.	40	8	100	100	100	100	100
<u>MISCELLANEOUS</u>								
480512	RENTALS - SOFTBALL FIELDS	24,478	20,739	14,825	11,000	24,000	24,000	24,000
480530	VENDING MACHINE INCOME	1,649	1,800	2,000	1,500	2,500	2,500	2,500
480540	RB - NURSERY INCOME	1,315	1,464	1,710	1,800	1,200	1,200	1,200
480545	GIFT CERTIFICATE	93	829	1,200	1,200	815	815	815
480547	GIFT CERTIFICATE REDEEMED	80	0	0	0	0	0	0
480570	RB - TOWELS INCOME	1,812	1,769	2,000	2,100	2,000	2,000	2,000
480574	PERSONAL TRAINING/WEALTHNESS	7,616	4,902	8,000	8,000	8,000	8,000	8,000
481810	MISC. - GENERAL INCOME	9,530	6,738	6,000	7,950	3,600	3,600	3,600
481850	MISC - BROCHURE ADS INCOME	1,025	500	2,500	1,500	0	0	0
	MISCELLANEOUS	47,439	38,741	38,235	35,050	42,115	42,115	42,115
	TOTAL PROGRAM FEES	941,048	1,106,306	1,222,545	165,866	1,335,477	1,335,477	1,335,477
	TOTAL REVENUE	2,061,447	2,336,576	2,329,905	1,418,858	2,509,909	2,509,909	2,509,909
<u>EXPENSE</u>								
<u>SALARIES & WAGES</u>								
510315	VACUUM ATTENDANT	0	396	0	0	2,025	2,025	2,025
511100	DIRECTOR	46,528	42,713	51,360	47,560	0	0	0
511200	HUMAN RESOURCE GENERALIST	27,410	22,258	27,284	28,131	0	0	0
511300	FINANCE MANAGER	39,272	38,583	38,343	38,638	0	0	0
511400	PARKS MANAGER	42,990	46,369	48,222	44,619	49,660	49,660	49,660
511500	RECREATION & FACILITIES MGR	67,663	67,214	72,128	50,107	72,100	72,100	72,100
511600	FACILITY MANAGER	30,568	30,686	32,030	31,118	0	0	0
511800	COMMUNICATION MANAGER	0	0	0	0	51,500	51,500	51,500
512120	PARKS FOREMAN	12,360	13,263	18,158	16,600	27,936	27,936	27,936
512130	MAINT. - FULLTIME	115,045	114,184	118,307	121,031	154,914	154,914	154,914
512150	MAINT. - FULLTIME - OT	12,021	4,051	3,000	3,000	3,000	3,000	3,000
512200	WEALTHNESS & FITNESS MANAGER	39,002	38,922	46,337	39,533	46,875	46,875	46,875
512300	RECREATION SUPERVISOR	41,539	41,778	89,225	42,475	42,745	42,745	42,745
512305	RECREATION SUPERVISOR	19,666	15,152	20,360	20,157	43,172	43,172	43,172
512306	RECREATION SUPERVISOR	0	0	0	0	42,745	42,745	42,745
512600	FACILITIES MANAGER	17,699	13,596	18,324	18,141	0	0	0
512700	RECREATION SECRETARY	23,493	23,232	24,058	23,586	0	0	0
512710	RECREATION/SAFETY COORDINATOR	42,524	42,689	27,030	43,475	42,800	42,800	42,800
512720	FINANCE COORDINATOR	18,252	18,468	19,176	18,748	0	0	0

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FUND..... 02 - RECREATION

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	BUDGET 13-14	DEP REQ 14-15	MGR REC 14-15	APPROVED 14-15
513100	SUMMER STAFF	26,613	9,459	7,800	24,300	14,352	14,352	14,352
513105	ASSISTANT FACILITY MANAGER	13,101	13,235	13,727	13,336	49,861	49,861	49,861
513110	PART TIME MAINTENANCE PVCC	2,965	9,773	12,000	12,350	12,000	12,000	12,000
513150	MAINT. - ROOM RENTALS	5,772	4,359	5,000	5,000	9,600	9,600	9,600
513151	FIELDHOUSE RENTAL ATTENDANT	0	0	0	0	15,600	15,600	15,600
513152	ORIOLE ROOM RENTAL ATTENDANT	0	0	0	0	1,040	1,040	1,040
513211	SECRETARY PART TIME	0	3,828	1,698	1,698	1,698	1,698	1,698
513215	INTERN - PT TIME	1,800	1,625	1,500	500	1,500	1,500	1,500
513217	RECREATION SUPERVISOR	33,830	34,046	35,452	34,648	48,680	48,680	48,680
513302	POOL - MANAGER	9,482	11,090	5,900	11,100	13,186	13,186	13,186
513304	POOL - ASST MANAGER	9,789	10,864	5,900	10,500	13,186	13,186	13,186
513306	POOL - GUARDS	112,547	111,564	60,800	99,300	135,000	135,000	135,000
513308	POOL - CASHIERS	16,312	15,533	10,000	14,000	18,000	18,000	18,000
513310	INCENTIVES	421	25	200	200	260	260	260
513314	POOL - SWIM LESSONS	7,286	7,600	5,900	9,000	9,980	9,980	9,980
513316	POOL - GUARDS - RENTALS	0	27	800	1,215	0	0	0
513320	TIGER SHARK SWIM TEAM	4,941	0	1,000	4,920	5,100	5,100	5,100
513326	END OF YEAR INCENTIVES	0	0	0	200	0	0	0
513332	CN - HARRER SALARIES	8,949	6,283	6,700	6,700	0	0	0
513334	CN - ORIOLE SALARIES	0	0	0	0	7,020	7,020	7,020
513520	CT DESK - ATTEND PT TIME	57,909	55,404	54,100	56,954	61,200	61,200	61,200
513550	CT DESK - NURSERY ATTEND	6,745	6,325	9,200	8,418	7,600	7,600	7,600
513610	FITNESS - SUPR PT TIME	53,744	53,278	54,300	54,300	57,000	57,000	57,000
513630	FITNESS - GYM SUPR PT TIME	3,467	4,296	4,600	4,600	3,500	3,500	3,500
513700	PERSONAL TRAINING	5,079	5,158	7,560	5,000	25,000	25,000	25,000
	TOTAL SALARIES & WAGES	970,854	937,329	957,479	965,158	1,089,835	1,089,835	1,089,835
<u>MATERIALS AND SUPPLIES</u>								
520100	BANK SERVICE CHARGES	21,757	25,433	23,500	20,000	24,500	24,500	24,500
520110	OFFICE EXP - SUPPLIES	8,474	9,124	8,300	9,800	14,000	14,000	14,000
520120	OFFICE EXP - PRINTING	1,447	732	1,750	1,750	1,750	1,750	1,750
520130	OFFICE EXP - POSTAGE	1,921	1,105	2,050	2,600	1,950	1,950	1,950
520140	OFFICE EXP - BOOKS & MAGS	33	12	50	50	50	50	50
520150	OFFICE EXP - PUBLIC RELATIONS	6	67	150	150	200	200	200
520210	EQUIPMENT REPAIR	3,257	8,311	3,000	4,500	11,000	11,000	11,000
520211	PREVENTATIVE MAINTENANCE	0	0	0	0	2,800	2,800	2,800
520227	EQUIP MAINT SERVICE	1,074	2,286	2,000	2,800	2,000	2,000	2,000
520242	CN - HARRER SUPPLIES	8,647	9,285	10,000	7,000	0	0	0
520244	CN - ORIOLE SUPPLIES	0	0	0	0	8,000	8,000	8,000
520250	LEARN TO SWIM SUPPLIES	110	47	0	180	0	0	0
520260	REPAIR EQUIP - MAINT	139	0	0	0	0	0	0
520312	JANITOR SUPPLIES	12,570	11,205	17,500	19,500	19,000	19,000	19,000
520313	SUPPLIES - GUARD TRAINING	6,446	4,592	4,200	2,900	6,830	6,830	6,830
520315	SUPPLIES - CHEMICAL	508	2,050	2,000	2,500	0	0	0
520319	SUPPLIES - VANDALISM	215	0	500	500	500	500	500
520321	MAINT. - MAT'LS - BLDG	2,866	4,320	4,000	4,500	4,000	4,000	4,000
520323	MAINT. - MAT'LS - GROUNDS	1,372	2,096	4,000	5,000	4,000	4,000	4,000
520327	MAINT. - MAT'LS - EQUIP	461	667	1,000	1,200	1,000	1,000	1,000

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FUND..... 02 - RECREATION

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520330	SUPPLIES - FIRST AID	155	120	100	200	0	0	0
520335	SUPPLIES - SAFETY	436	953	850	1,000	1,450	1,450	1,450
520350	SUPPLIES - COURT	0	665	1,000	1,000	500	500	500
520360	SUPPLIES - PVCC GYM	1,471	2,567	3,000	3,000	3,000	3,000	3,000
520370	SUPPLIES - DANCE ROOM	1,456	776	800	550	500	500	500
520380	SUPPLIES - NURSERY	56	28	100	100	100	100	100
	TOTAL MATERIALS AND SUPPLIES	74,879	86,441	89,850	90,780	107,130	107,130	107,130
<u>INSURANCE</u>								
530310	INS - HEALTH & LIFE - DISTRICT	94,301	97,221	92,854	88,661	141,979	141,979	141,979
	TOTAL INSURANCE	94,301	97,221	92,854	88,661	141,979	141,979	141,979
<u>UTILITIES</u>								
540110	ELECTRICITY	113,438	75,830	64,500	80,000	82,000	82,000	82,000
540120	HEATING FUEL	27,757	25,751	35,500	56,260	34,000	34,000	34,000
540130	WATER	30,481	40,915	33,200	42,287	45,200	45,200	45,200
540150	TELEPHONE	5,939	6,534	9,800	9,750	10,539	10,539	10,539
	TOTAL UTILITIES	177,615	149,029	143,000	188,297	171,739	171,739	171,739
<u>CONTRACTUAL SERVICES</u>								
552200	TECHNICAL ASSISTANCE	1,526	864	900	1,800	1,400	1,400	1,400
552300	CONTRACTUAL SERVICES	8,795	9,852	12,000	12,000	12,000	12,000	12,000
553100	POOL - CHEMICALS	20,006	20,758	11,000	21,000	24,000	24,000	24,000
554100	AGREEMENTS - MAINT	8,175	8,210	12,800	13,800	10,800	10,800	10,800
554200	AGREEMENTS - MARKETING	9,800	7,886	11,000	13,000	22,000	22,000	22,000
554400	AGREEMENTS - BROCHURES	29,654	22,610	30,000	30,300	25,880	25,880	25,880
554405	PUBLIC RELATIONS	871	3,172	2,700	4,700	4,000	4,000	4,000
	TOTAL CONTRACTUAL SERVICES	78,826	73,352	80,400	96,600	100,080	100,080	100,080
<u>EQUIPMENT</u>								
560100	NEW EQUIP - OFFICE	0	145	200	1,200	0	0	0
560200	NEW EQUIP - MAINT	1,276	1,381	1,500	2,000	1,500	1,500	1,500
560500	NEW EQUIP - RB COURTS	162	280	100	200	100	100	100
560600	NEW EQUIP - FITNESS CENTER	1,506	270	2,000	2,000	2,000	2,000	2,000
560700	NEW EQUIP - POOL	2,398	261	1,000	3,000	2,443	2,443	2,443
560810	NEW EQUIP - COMPUTER - SOFT	0	0	0	1,000	0	0	0
	TOTAL EQUIPMENT	5,342	2,336	4,800	9,400	6,043	6,043	6,043
<u>BUILDING & LANDSCAPE</u>								
570200	BUILDING REPAIR	6,479	11,584	8,000	10,000	8,000	8,000	8,000
570600	POOL - BLDG & REPAIR	17,109	12,578	6,000	7,500	1,700	1,700	1,700
	TOTAL BUILDING & LANDSCAPE	23,589	24,163	14,000	17,500	9,700	9,700	9,700
<u>MISCELLANEOUS</u>								
581110	COMMISSIONERS EXPENSE	4,596	0	7,500	7,336	7,067	7,067	7,067
581120	COMM EXPENSE - EDUC SEMINARS	1,120	0	7,500	7,336	7,067	7,067	7,067
581200	EDUCATIONAL SEMINARS - STAFF	5,801	3,669	6,500	3,525	4,495	4,495	4,495
581210	EDUCATIONAL COMPUTER TRAINING	0	10	900	225	1,000	1,000	1,000

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FUND..... 02 - RECREATION

ACCOUNT	ACTUAL	ACTUAL	REVISED	BUDGET	DEP REQ	MGR REC	APPROVED
NUMBER DESCRIPTION	11-12	12-13	13-14	13-14	14-15	14-15	14-15
581300 EMPLOYEE TRAVEL ALLOWANCE	1,144	1,544	2,100	1,000	2,100	2,100	2,100
581500 UNIFORMS	146	661	1,600	1,600	2,600	2,600	2,600
581501 NORTHSORE SUPPLIES	0	0	0	1	0	0	0
583120 PRO SHOP - SALES TAX	79	0	0	0	0	0	0
583300 RB - TOWEL EXPENSE	496	387	600	400	1,000	1,000	1,000
584100 POOL - GUARD SUITS & SUPPLIES	5,325	3,055	3,000	3,900	5,646	5,646	5,646
584300 POOL - SPECIAL EVENTS	812	500	300	1,100	1,100	1,100	1,100
584400 POOL - MISC EXPENSE	2,776	1,783	1,000	800	1,819	1,819	1,819
584500 TIGER SHARK SERVICES	153	50	0	780	1,080	1,080	1,080
584550 TIGER SHARK SUPPLIES	108	1,833	2,700	300	330	330	330
585100 PHOTOGRAPHY	509	1,079	1,500	1,500	750	750	750
585103 SANTA COMES TO TOWN	3	0	0	0	0	0	0
589105 EMPLOYEE RECOGNITION	1,539	1,949	2,500	2,500	2,700	2,700	2,700
589110 MARKETING SPECIAL EVENT	1,180	1,854	4,500	2,500	4,000	4,000	4,000
589120 SCHOLARSHIPS	25	0	0	2,000	0	0	0
MISCELLANEOUS	25,812	18,373	42,200	36,803	42,754	42,754	42,754
INSTRUCTOR SALARIES	374,463	428,944	513,554	13,832	554,379	554,379	554,379
OFFICIATING SERVICES	22,567	22,346	22,687	0	23,872	23,872	23,872
PROGRAM SUPPLIES	47,912	49,947	116,638	17,902	105,310	105,310	105,310
PROGRAM SERVICES	104,223	99,264	113,735	31,630	137,431	137,431	137,431
LEASED TRANSPORTATION	5,281	5,655	1,900	0	11,920	11,920	11,920
OTHER	10,394	10,965	19,180	6,375	42,428	42,428	42,428
TOTAL AWARDS	6,146	6,005	9,922	3,200	6,918	6,918	6,918
TOTAL EXPENSE	2,022,204	2,011,369	2,222,199	1,566,138	2,551,517	2,551,517	2,551,517
TOTAL FUND REVENUE	2,061,447	2,336,576	2,329,905	1,418,858	2,509,909	2,509,909	2,509,909
TOTAL FUND EXPENSE	2,022,204	2,011,369	2,222,199	1,566,138	2,551,517	2,551,517	2,551,517
NET FUND INCOME/LOSS	39,243	325,206	107,706	147,280	41,608	41,608	41,608

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FUND..... 05 - POLICE

ACCOUNT	ACTUAL	ACTUAL	REVISED	BUDGET	DEP REQ	MGR REC	APPROVED
NUMBER DESCRIPTION	11-12	12-13	13-14	13-14	14-15	14-15	14-15
<u>REVENUE</u>							
<u>TAX RECEIPTS</u>							
411100 REAL ESTATE TAXES-CASH	94,708	89,420	95,000	89,420	54,000	54,000	54,000
TOTAL TAX RECEIPTS	94,708	89,420	95,000	89,420	54,000	54,000	54,000
TOTAL REVENUE	94,708	89,420	95,000	89,420	54,000	54,000	54,000
<u>EXPENSE</u>							
<u>SALARIES & WAGES</u>							
511100 DIRECTOR	17,490	16,017	10,914	10,107	0	0	0
511200 HUMAN RESOURCE GENERALIST	2,440	1,968	2,425	2,501	0	0	0
511300 FINANCE MANAGER	3,497	3,430	3,567	3,594	0	0	0
512130 MAINT. - FULLTIME	3,875	3,899	4,061	4,093	0	0	0
512800 PARK POLICE SUPERVISOR	27,218	25,688	28,662	25,513	26,769	26,769	26,769
513810 POLICE - PT TIME	44,637	42,188	38,600	25,250	40,100	40,100	40,100
TOTAL SALARIES & WAGES	99,156	93,189	88,229	71,058	66,869	66,869	66,869
<u>MATERIALS AND SUPPLIES</u>							
520110 OFFICE EXP - SUPPLIES	205	0	200	200	200	200	200
520225 R & R - VEHICLE REPAIR SERVICE	787	3,030	1,200	1,200	1,200	1,200	1,200
520229 R & R - MOBILE RADIO SERVICE	0	0	500	500	500	500	500
520335 SUPPLIES - SAFETY	288	0	100	100	100	100	100
520500 SUPPLIES - GAS & OIL VEHICLES	5,540	7,594	3,600	3,500	3,600	3,600	3,600
TOTAL MATERIALS AND SUPPLIES	6,820	10,624	5,600	5,500	5,600	5,600	5,600
<u>UTILITIES</u>							
540110 ELECTRICITY	1,915	1,238	500	1,000	600	600	600
540120 HEATING FUEL	292	260	500	1,000	600	600	600
540130 WATER	0	0	150	100	200	200	200
540150 TELEPHONE	0	0	100	100	105	105	105
TOTAL UTILITIES	2,207	1,498	1,250	2,200	1,505	1,505	1,505
<u>EQUIPMENT</u>							
560100 NEW EQUIP - OFFICE	0	0	500	500	500	500	500
560210 NEW EQUIP - SAFETY	0	300	150	150	150	150	150
560400 NEW EQUIP - VEHICLES	0	3,110	1,500	1,500	1,500	1,500	1,500
TOTAL EQUIPMENT	0	3,410	2,150	2,150	2,150	2,150	2,150
<u>MISCELLANEOUS</u>							
581200 EDUCATIONAL SEMINARS - STAFF	856	1,390	500	611	500	500	500
581500 UNIFORMS	466	120	800	2,000	800	800	800
582100 POLICE EXPENSE	493	781	4,300	5,000	4,300	4,300	4,300

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FUND..... 05 - POLICE

ACCOUNT	ACTUAL	ACTUAL	REVISED	BUDGET	DEP REQ	MGR REC	APPROVED
NUMBER DESCRIPTION	11-12	12-13	13-14	13-14	14-15	14-15	14-15
589110 MARKETING SPECIAL EVENT	0	0	300	1,000	300	300	300
TOTAL MISCELLANEOUS	1,814	2,291	5,900	8,611	5,900	5,900	5,900
TOTAL EXPENSE	109,997	111,011	103,129	89,519	82,024	82,024	82,024
TOTAL FUND REVENUE	94,708	89,420	95,000	89,420	54,000	54,000	54,000
TOTAL FUND EXPENSE	109,997	111,011	103,129	89,519	82,024	82,024	82,024
NET FUND INCOME/LOSS	15,289-	21,591-	8,129-	99-	28,024-	28,024-	28,024-

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FUND..... 10 - PAVING & LIGHTING

ACCOUNT		ACTUAL	ACTUAL	REVISED	BUDGET	DEP REQ	MGR REC	APPROVED
NUMBER	DESCRIPTION	11-12	12-13	13-14	13-14	14-15	14-15	14-15
<u>REVENUE</u>								
<u>TAX RECEIPTS</u>								
411100	REAL ESTATE TAXES-CASH	3,448	3,000	3,000	3,000	7,000	7,000	7,000
	TOTAL TAX RECEIPTS	3,448	3,000	3,000	3,000	7,000	7,000	7,000
	TOTAL REVENUE	3,448	3,000	3,000	3,000	7,000	7,000	7,000
<u>EXPENSE</u>								
<u>MISCELLANEOUS</u>								
582210	PAVING & LIGHTING EXPENSE	7,500	3,000	3,000	3,000	3,000	3,000	3,000
	TOTAL MISCELLANEOUS	7,500	3,000	3,000	3,000	3,000	3,000	3,000
	TOTAL EXPENSE	7,500	3,000	3,000	3,000	3,000	3,000	3,000
	TOTAL FUND REVENUE	3,448	3,000	3,000	3,000	7,000	7,000	7,000
	TOTAL FUND EXPENSE	7,500	3,000	3,000	3,000	3,000	3,000	3,000
	NET FUND INCOME/LOSS	4,052-	0	0	0	4,000	4,000	4,000

BY FUND

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FUND..... 15 - MUSEUM

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	BUDGET 13-14	DEP REQ 14-15	MGR REC 14-15	APPROVED 14-15
<u>REVENUE</u>								
<u>TAX RECEIPTS</u>								
411100	REAL ESTATE TAXES-CASH	58,262	60,000	83,000	60,000	30,000	30,000	30,000
	TOTAL TAX RECEIPTS	58,262	60,000	83,000	60,000	30,000	30,000	30,000
<u>MISCELLANEOUS</u>								
481810	MISC. - GENERAL INCOME	166	1,138	0	0	0	0	0
	TOTAL MISCELLANEOUS	166	1,138	0	0	0	0	0
	TOTAL REVENUE	58,428	61,138	83,000	60,000	30,000	30,000	30,000
<u>EXPENSE</u>								
<u>SALARIES & WAGES</u>								
511100	DIRECTOR	2,399	2,136	2,568	2,378	0	0	0
511200	HUMAN RESOURCE GENERALIST	610	492	606	625	0	0	0
511300	FINANCE MANAGER	891	857	892	899	0	0	0
511400	PARKS MANAGER	1,491	1,582	1,664	1,540	0	0	0
512120	PARKS FOREMAN	1,854	1,990	698	638	0	0	0
512200	WELLNESS & FITNESS MANAGER	2,898	2,966	3,089	3,041	0	0	0
512900	MUSEUM CURATOR	27,456	27,704	28,699	28,136	29,660	29,660	29,660
512905	ASST. MUSEUM CURATOR	5,911	7,435	8,300	7,500	13,520	13,520	13,520
	TOTAL SALARIES & WAGES	43,510	45,161	46,516	44,757	43,180	43,180	43,180
<u>MATERIALS AND SUPPLIES</u>								
520110	OFFICE EXP - SUPPLIES	1,295	811	1,300	1,300	1,300	1,300	1,300
520312	JANITOR SUPPLIES	717	115	500	500	500	500	500
520600	EXHIBIT/COLLECTION MANAGEMENT	1,442	1,095	2,500	2,000	2,500	2,500	2,500
520610	MUSEUM PROGRAMS	1,287	1,842	2,500	3,000	2,500	2,500	2,500
	TOTAL MATERIALS AND SUPPLIES	4,741	3,864	6,800	6,800	6,800	6,800	6,800
<u>UTILITIES</u>								
540110	ELECTRICITY	2,286	941	2,500	2,800	3,000	3,000	3,000
540120	HEATING FUEL	1,507	1,436	2,000	2,500	2,500	2,500	2,500
540130	WATER	159	162	250	150	300	300	300
540150	TELEPHONE	890	594	100	50	105	105	105
	TOTAL UTILITIES	4,841	3,133	4,850	5,500	5,905	5,905	5,905
<u>CONTRACTUAL SERVICES</u>								
554400	AGREEMENTS - BROCHURES	268	0	750	750	750	750	750
554600	PROF SERV - MAINT	2,755	3,986	4,000	3,000	4,500	4,500	4,500
	TOTAL CONTRACTUAL SERVICES	3,023	3,986	4,750	3,750	5,250	5,250	5,250

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FUND..... 15 - MUSEUM

ACCOUNT	ACTUAL	ACTUAL	REVISED	BUDGET	DEP REQ	MGR REC	APPROVED
NUMBER DESCRIPTION	11-12	12-13	13-14	13-14	14-15	14-15	14-15
<u>EQUIPMENT</u>							
560310 NEW EQUIPMENT	300	890	1,000	2,500	1,000	1,000	1,000
560810 NEW EQUIP - COMPUTER - SOFT	0	213	1,000	1,000	1,000	1,000	1,000
TOTAL EQUIPMENT	300	1,103	2,000	3,500	2,000	2,000	2,000
<u>BUILDING & LANDSCAPE</u>							
570200 BUILDING REPAIR	1,419	1,065	2,000	2,000	2,000	2,000	2,000
570500 LANDSCAPE EXPENSE	1,332	900	1,500	1,800	1,800	1,800	1,800
TOTAL BUILDING & LANDSCAPE	2,751	1,965	3,500	3,800	3,800	3,800	3,800
<u>MISCELLANEOUS</u>							
581200 EDUCATIONAL SEMINARS - STAFF	275	110	700	700	1,500	1,500	1,500
TOTAL MISCELLANEOUS	275	110	700	700	1,500	1,500	1,500
TOTAL EXPENSE	59,441	59,322	69,116	68,807	68,435	68,435	68,435
TOTAL FUND REVENUE	58,428	61,138	83,000	60,000	30,000	30,000	30,000
TOTAL FUND EXPENSE	59,441	59,322	69,116	68,807	68,435	68,435	68,435
NET FUND INCOME/LOSS	1,013-	1,816	13,884	8,807-	38,435-	38,435-	38,435-

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FUND..... 20 - I.M.R.F.

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	BUDGET 13-14	DEP REQ 14-15	MGR REC 14-15	APPROVED 14-15
<u>REVENUE</u>								
<u>TAX RECEIPTS</u>								
411100	REAL ESTATE TAXES-CASH	151,001	175,859	275,000	175,859	300,000	300,000	300,000
	TOTAL TAX RECEIPTS	151,001	175,859	275,000	175,859	300,000	300,000	300,000
<u>INTEREST</u>								
430100	INTEREST INCOME	517	532	0	0	0	0	0
	TOTAL INTEREST	517	532	0	0	0	0	0
	TOTAL REVENUE	151,518	176,391	275,000	175,859	300,000	300,000	300,000
<u>EXPENSE</u>								
<u>CONTRACTUAL SERVICES</u>								
552400	IMRF EXPENSE	197,926	194,913	266,558	212,000	262,596	262,596	262,596
	TOTAL CONTRACTUAL SERVICES	197,926	194,913	266,558	212,000	262,596	262,596	262,596
	TOTAL EXPENSE	197,926	194,913	266,558	212,000	262,596	262,596	262,596
	TOTAL FUND REVENUE	151,518	176,391	275,000	175,859	300,000	300,000	300,000
	TOTAL FUND EXPENSE	197,926	194,913	266,558	212,000	262,596	262,596	262,596
	NET FUND INCOME/LOSS	46,408-	18,522-	8,442	36,141-	37,404	37,404	37,404

FUND..... 22 - F.I.C.A.

ACCOUNT		ACTUAL	ACTUAL	REVISED	BUDGET	DEP REQ	MGR REC	APPROVED
NUMBER	DESCRIPTION	11-12	12-13	13-14	13-14	14-15	14-15	14-15
<u>REVENUE</u>								
<u>TAX RECEIPTS</u>								
411100	REAL ESTATE TAXES-CASH	159,400	160,000	181,000	160,000	200,000	200,000	200,000
	TOTAL TAX RECEIPTS	159,400	160,000	181,000	160,000	200,000	200,000	200,000
	TOTAL REVENUE	159,400	160,000	181,000	160,000	200,000	200,000	200,000
<u>EXPENSE</u>								
<u>MISCELLANEOUS</u>								
582500	F.I.C.A. EXPENSE	151,067	157,110	167,208	166,813	168,152	168,152	168,152
	TOTAL MISCELLANEOUS	151,067	157,110	167,208	166,813	168,152	168,152	168,152
	TOTAL EXPENSE	151,067	157,110	167,208	166,813	168,152	168,152	168,152
	TOTAL FUND REVENUE	159,400	160,000	181,000	160,000	200,000	200,000	200,000
	TOTAL FUND EXPENSE	151,067	157,110	167,208	166,813	168,152	168,152	168,152
	NET FUND INCOME/LOSS	8,334	2,890	13,792	6,813-	31,848	31,848	31,848

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FUND..... 25 - BOND & INTEREST

ACCOUNT		ACTUAL	ACTUAL	REVISED	BUDGET	DEP REQ	MGR REC	APPROVED
NUMBER	DESCRIPTION	11-12	12-13	13-14	13-14	14-15	14-15	14-15
<u>REVENUE</u>								
<u>TAX RECEIPTS</u>								
411100	REAL ESTATE TAXES-CASH	743,443	750,000	775,000	750,000	775,000	775,000	775,000
	TOTAL TAX RECEIPTS	743,443	750,000	775,000	750,000	775,000	775,000	775,000
	TOTAL REVENUE	743,443	750,000	775,000	750,000	775,000	775,000	775,000
<u>EXPENSE</u>								
<u>MISCELLANEOUS</u>								
582510	BOND PRINCIPAL EXPENSE	750,000	750,000	750,000	750,000	750,000	750,000	750,000
582520	LEGAL & INTEREST EXPENSE	18,675	23,188	25,000	24,063	25,000	25,000	25,000
	TOTAL MISCELLANEOUS	768,675	773,188	775,000	774,063	775,000	775,000	775,000
	TOTAL EXPENSE	768,675	773,188	775,000	774,063	775,000	775,000	775,000
	TOTAL FUND REVENUE	743,443	750,000	775,000	750,000	775,000	775,000	775,000
	TOTAL FUND EXPENSE	768,675	773,188	775,000	774,063	775,000	775,000	775,000
	NET FUND INCOME/LOSS	25,232-	23,188-	0	24,063-	0	0	0

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FUND..... 30 - LIABILITY INSURANCE

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	BUDGET 13-14	DEP REQ 14-15	MGR REC 14-15	APPROVED 14-15
<u>REVENUE</u>								
<u>TAX RECEIPTS</u>								
411100	REAL ESTATE TAXES-CASH	164,856	174,721	140,000	174,721	145,000	145,000	145,000
	TOTAL TAX RECEIPTS	164,856	174,721	140,000	174,721	145,000	145,000	145,000
<u>MISCELLANEOUS</u>								
481810	MISC. - GENERAL INCOME	3,706-	0	0	0	0	0	0
	TOTAL MISCELLANEOUS	3,706-	0	0	0	0	0	0
	TOTAL REVENUE	161,150	174,721	140,000	174,721	145,000	145,000	145,000
<u>EXPENSE</u>								
<u>SALARIES & WAGES</u>								
511100	DIRECTOR	11,660	10,678	0	11,890	0	0	0
511200	HUMAN RESOURCE GENERALIST	6,099	4,920	0	6,251	0	0	0
511300	FINANCE MANAGER	10,490	10,289	0	10,783	0	0	0
511400	PARKS MANAGER	7,457	7,909	0	7,693	0	0	0
511500	RECREATION & FACILITIES MGR	5,862	5,817	0	6,029	0	0	0
511600	FACILITY MANAGER	0	0	0	6,082	0	0	0
512120	PARKS FOREMAN	0	0	4,061	4,093	0	0	0
512130	MAINT. - FULLTIME	16,856	16,812	0	13,884	0	0	0
512200	WELLNESS & FITNESS MANAGER	5,852	5,932	0	0	0	0	0
512500	CUSTOMER SERVICE SUPERVISOR	25	0	0	0	0	0	0
512710	RECREATION/SAFETY COORDINATOR	10,506	10,391	27,030	10,869	10,700	10,700	10,700
512720	FINANCE COORDINATOR	4,563	4,617	0	4,687	0	0	0
513200	ASST. RECREATION SUPERVISOR	2,217	1,786	2,036	2,016	0	0	0
	TOTAL SALARIES & WAGES	81,587	79,151	33,127	84,277	10,700	10,700	10,700
<u>INSURANCE</u>								
532610	PROPERTY & GENERAL LIABILITY	38,229	38,734	40,000	38,324	42,500	42,500	42,500
532615	EMPLOYMENT PRACTICES	4,735	4,642	5,000	4,540	7,500	7,500	7,500
532620	UNEMPLOYMENT COMP	357	3,835	4,200	8,000	11,000	11,000	11,000
532630	WORKERS COMP	30,388	30,143	32,000	30,193	33,000	33,000	33,000
	TOTAL INSURANCE	73,709	77,352	81,200	81,057	94,000	94,000	94,000
<u>CONTRACTUAL SERVICES</u>								
551120	LEGAL - EXTRA SERVICE	0	0	1,000	834	0	0	0
	TOTAL CONTRACTUAL SERVICES	0	0	1,000	834	0	0	0
<u>MISCELLANEOUS</u>								
582640	FIXED ASSETS APPRAISAL	0	0	500	500	1,500	1,500	1,500
582650	SAFTY TRAIN & SUBSCRIPTIONS	4,193	1,413	9,000	8,054	10,733	10,733	10,733
	TOTAL MISCELLANEOUS	4,193	1,413	9,500	8,554	12,233	12,233	12,233

BY FUND

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FUND..... 30 - LIABILITY INSURANCE

ACCOUNT		ACTUAL	ACTUAL	REVISED	BUDGET	DEP REQ	MGR REC	APPROVED
NUMBER	DESCRIPTION	11-12	12-13	13-14	13-14	14-15	14-15	14-15
	TOTAL EXPENSE	159,488	157,916	124,827	174,722	116,933	116,933	116,933
	TOTAL FUND REVENUE	161,150	174,721	140,000	174,721	145,000	145,000	145,000
	TOTAL FUND EXPENSE	159,488	157,916	124,827	174,722	116,933	116,933	116,933
	NET FUND INCOME/LOSS	1,662	16,805	15,173	1-	28,067	28,067	28,067

BY FUND

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FUND..... 35 - SPECIAL RECREATION

ACCOUNT		ACTUAL	ACTUAL	REVISED	BUDGET	DEP REQ	MGR REC	APPROVED
NUMBER	DESCRIPTION	11-12	12-13	13-14	13-14	14-15	14-15	14-15
<u>REVENUE</u>								
<u>TAX RECEIPTS</u>								
411100	REAL ESTATE TAXES-CASH	259,567	195,000	158,000	195,000	300,000	300,000	300,000
	TOTAL TAX RECEIPTS	259,567	195,000	158,000	195,000	300,000	300,000	300,000
	TOTAL REVENUE	259,567	195,000	158,000	195,000	300,000	300,000	300,000
<u>EXPENSE</u>								
<u>CONTRACTUAL SERVICES</u>								
552700	SRA CONTRIBUTION	117,695	118,247	121,000	116,000	123,729	123,729	123,729
552705	ADA INCLUSION PROGRAMING EXP	25,698	37,291	37,000	30,000	39,000	39,000	39,000
	TOTAL CONTRACTUAL SERVICES	143,393	155,538	158,000	146,000	162,729	162,729	162,729
<u>MISCELLANEOUS</u>								
582705	ADA COMPLIANCE EXPENSE	0	2,406	0	0	71,500	71,500	71,500
	TOTAL MISCELLANEOUS	0	2,406	0	0	71,500	71,500	71,500
	TOTAL EXPENSE	143,393	157,944	158,000	146,000	234,229	234,229	234,229
	TOTAL FUND REVENUE	259,567	195,000	158,000	195,000	300,000	300,000	300,000
	TOTAL FUND EXPENSE	143,393	157,944	158,000	146,000	234,229	234,229	234,229
	NET FUND INCOME/LOSS	116,174	37,056	0	49,000	65,771	65,771	65,771

BY FUND

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FUND..... 40 - AUDIT

ACCOUNT		ACTUAL	ACTUAL	REVISED	BUDGET	DEP REQ	MGR REC	APPROVED
NUMBER	DESCRIPTION	11-12	12-13	13-14	13-14	14-15	14-15	14-15
<u>REVENUE</u>								
<u>TAX RECEIPTS</u>								
411100	REAL ESTATE TAXES-CASH	14,439	15,000	14,000	15,000	15,000	15,000	15,000
	TOTAL TAX RECEIPTS	14,439	15,000	14,000	15,000	15,000	15,000	15,000
	TOTAL REVENUE	14,439	15,000	14,000	15,000	15,000	15,000	15,000
<u>EXPENSE</u>								
<u>CONTRACTUAL SERVICES</u>								
552800	AUDIT EXPENSE	13,200	13,750	14,000	15,000	14,500	14,500	14,500
	TOTAL CONTRACTUAL SERVICES	13,200	13,750	14,000	15,000	14,500	14,500	14,500
	TOTAL EXPENSE	13,200	13,750	14,000	15,000	14,500	14,500	14,500
	TOTAL FUND REVENUE	14,439	15,000	14,000	15,000	15,000	15,000	15,000
	TOTAL FUND EXPENSE	13,200	13,750	14,000	15,000	14,500	14,500	14,500
	NET FUND INCOME/LOSS	1,239	1,250	0	0	500	500	500

BY FUND

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FUND..... 70 - CAPITOL IMPROVEMENTS

ACCOUNT	ACTUAL	ACTUAL	REVISED	BUDGET	DEP REQ	MGR REC	APPROVED
NUMBER DESCRIPTION	11-12	12-13	13-14	13-14	14-15	14-15	14-15
<u>REVENUE</u>							
<u>MISCELLANEOUS</u>							
480410 INCOME BOND PROCEEDS	1,500,000	0	750,000	750,000	750,000	750,000	750,000
481810 MISC. - GENERAL INCOME	12,366	37,031	0	0	0	0	0
TOTAL MISCELLANEOUS	1,512,366	37,031	750,000	750,000	750,000	750,000	750,000
TOTAL REVENUE	1,512,366	37,031	750,000	750,000	750,000	750,000	750,000
<u>EXPENSE</u>							
<u>SALARIES & WAGES</u>							
511100 DIRECTOR	5,718	5,339	7,704	7,134	0	0	0
511300 FINANCE MANAGER	2,572	2,572	5,350	5,391	0	0	0
511400 PARKS MANAGER	10,970	11,864	12,471	11,539	0	0	0
511500 RECREATION & FACILITIES MGR	0	0	3,796	3,768	0	0	0
TOTAL SALARIES & WAGES	19,260	19,775	29,321	27,832	0	0	0
<u>MISCELLANEOUS</u>							
582520 LEGAL & INTEREST EXPENSE	0	0	0	0	239,050	239,050	239,050
586099 BOND / PROFESSIONAL FEES	11,075	6,800	0	0	0	0	0
586100 PVCC GENERAL EXPENSE	40,729	105,060	177,500	196,000	280,000	280,000	280,000
586114 PARKS GENERAL EXPENSE	940	3,800	115,000	280,000	10,000	10,000	10,000
586115 HARRER FIELD HOUSE RENOVATIONS	0	0	0	0	350,000	350,000	350,000
586116 HARRER BALL FIELDS RENOVATIONS	0	0	0	0	375,000	375,000	375,000
586135 OPEN	15,511	0	45,000	45,000	0	0	0
586145 POOLS GENERAL EXPENSE	42,879	24,865	250,000	339,000	30,000	30,000	30,000
586146 PLAYGROUND GENERAL EXPENSE	0	0	100,000	80,000	150,000	150,000	150,000
586150 OPEN	12,257	0	0	0	0	0	0
586169 ORIOLE POOL RENOVATION	0	72,407	0	0	0	0	0
586171 OPEN	806	0	0	0	0	0	0
586199 CORPORATE ADMIN EXPENSES	0	3,250	70,000	70,000	70,000	70,000	70,000
586200 CORPORATE COMPUTER EXPENSE	20,698	15,398	30,000	30,000	70,000	70,000	70,000
586206 CORPORATE WEBSITE	2,100	0	5,000	31,000	0	0	0
586312 PARKS DEPT EQUIPMENT	5,702	11,881	27,000	15,000	125,000	125,000	125,000
586314 PARKS DEPT VEHICLES	11,662	44,785	75,000	68,000	45,000	45,000	45,000
586322 MUSEUM GENERAL EXPENSES	0	0	9,500	9,500	0	0	0
586450 CLUB FITNESS EQUIPMENT	0	17,744	51,000	21,000	40,000	40,000	40,000
586453 OPEN	1,149	0	0	0	0	0	0
586474 OPEN	20,306	0	0	0	0	0	0
TOTAL MISCELLANEOUS	185,813	305,989	955,000	1,184,500	1,784,050	1,784,050	1,784,050

BY FUND

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FUND..... 70 - CAPITOL IMPROVEMENTS

ACCOUNT		ACTUAL	ACTUAL	REVISED	BUDGET	DEP REQ	MGR REC	APPROVED
NUMBER	DESCRIPTION	11-12	12-13	13-14	13-14	14-15	14-15	14-15
	TOTAL EXPENSE	205,073	325,764	984,321	1,212,332	1,784,050	1,784,050	1,784,050
	TOTAL FUND REVENUE	1,512,366	37,031	750,000	750,000	750,000	750,000	750,000
	TOTAL FUND EXPENSE	205,073	325,764	984,321	1,212,332	1,784,050	1,784,050	1,784,050
	NET FUND INCOME/LOSS	1,307,293	288,733-	234,321-	462,332-	1,034,050-	1,034,050-	1,034,050-

**MORTON GROVE PARK DISTRICT
BUDGET SCHEDULE
FISCAL YEAR 2014/2015 WORKING BUDGET**

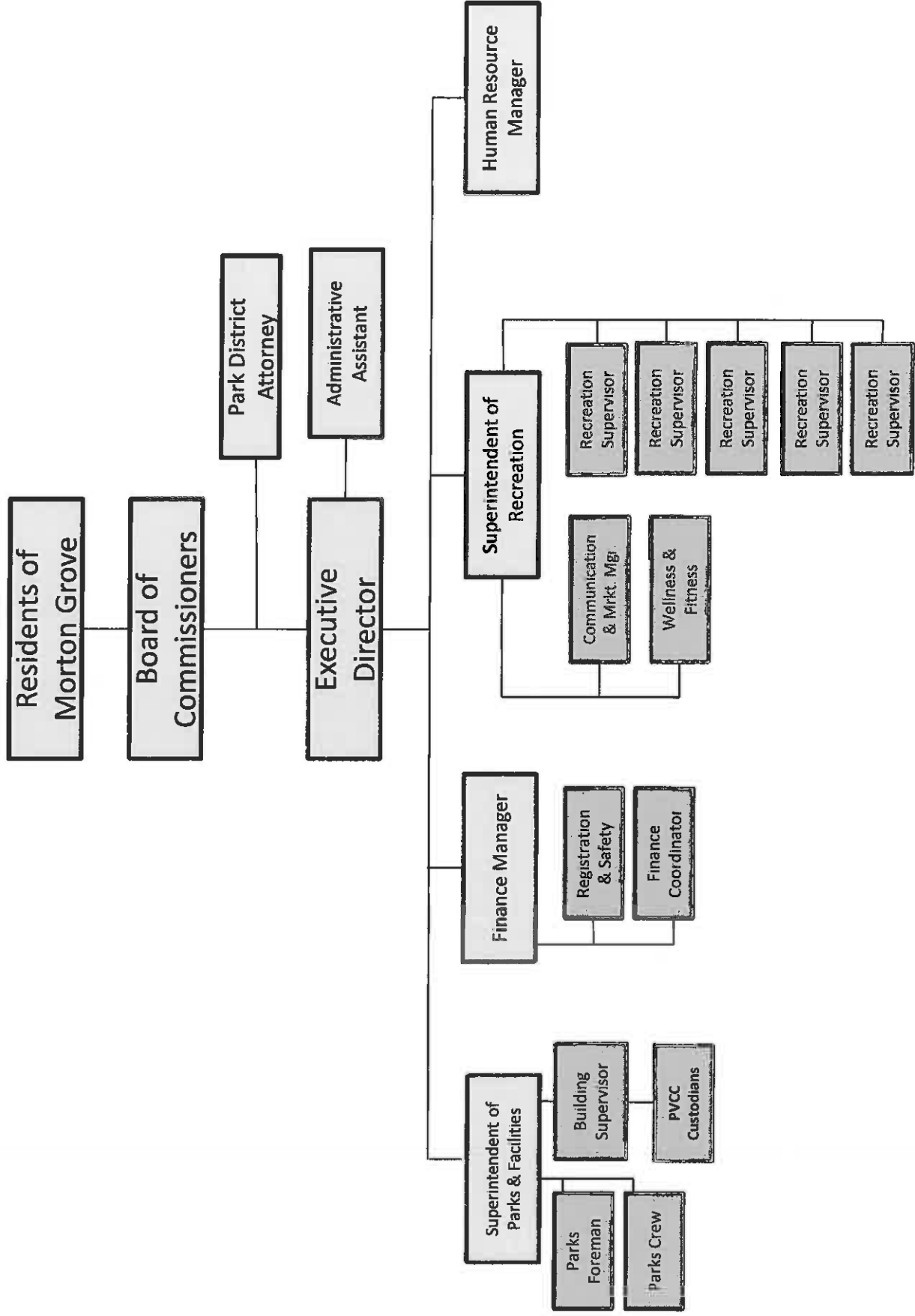
2013

Sep 17 - Sept 27	Review all funds ending surplus/deficit. Review all budget documents. Assemble all instructions and computer forms for distribution to departments.
Oct 1 - 7	Review budget structure, accounts and funds
October 8	Distribute instructions and computer budget forms to Department Heads (due date 12/9/13).
Oct 8 - Oct 30	Start review of Capital Expenditures; current and future
December 9	Completed budget forms and budget requests due.
Dec 12 – Jan 10	Hold preliminary meetings with all Department Heads to review initial budget requests. Finalize all Departments' budget requests. Review work programs and budget requests by fund and department. Investigate and review all requests; determine final recommendations; input into computer.

2014

January 30	Meet with Executive Director to review budget for changes
January 31	Distribute preliminary draft of 2014/2015 Operating Budget to Department Heads
February 6	Distribute preliminary draft of 2014/2015 Operating Budget to Park Board.
February 13	Review preliminary draft with Finance Committee and Park Board
March 6	Second reading of 2014/2015 Working Budget. Set Public Hearing date. Prepare and distribute Press Release to be published 1 week prior to Public Hearing.
March 13	Working Budget for 2014/2015 placed on table for 30 days for adoption at the April Board meeting.
March 20	Publish notice of Public Hearing in local paper.
April 10	Public Hearing on budget / A&F Committee meeting
April 17	Park Board adopts Working Budget and combined Budget and Appropriation Ordinance at April Board meeting.

Morton Grove Park District
Organizational Chart - 2014



MORTON GROVE PARK DISTRICT

CAPITAL PLAN SUMMARY AS OF APRIL 2014

REVISED		2013-2014 Budgeted	2013-2014 Actual	2014-15	2015-16	2016-17	17-18	Future
Recreation	Description	Detail						
	Cardio / Strength / Flooring	Equipment replacement (treadmills, AMT, upright bikes), rubber flooring strength side, cardio theatre, update group exercise equipment)	\$ 51,000	\$ 11,000	\$145,000	\$40,000		
	Gymnastics Equipment	Mats and small equipment for NWHS and PVCC	\$ 8,500	\$6,090 - Complete				
	Multipurpose Apparatus							
	Flooring / Karate / Hynes school		\$ 20,000	\$ 20,000	\$10,000			
Harrer Park								
	Harrer Park Parking Resurface	The north parking lots at Harrer Park are 20 years old. As part of upkeep and maintenance must be grinded and repaved. Deterioration exists beyond patching and sealcoating.	\$ 100,000	\$91,000 - Complete				
	Harrer North Playground	The north playground at Harrer Park is over 10 years old and needs to be replaced. This area is used heavily by the students at ParkView school and is worn because of this.	\$ 140,000	\$125,217 - 90% Complete				
	Harrer South Playground Tots	The south play lot at Harrer Park is 20 years old. There are ADA and safety issues that need to be addressed. This area must be replaced.						
	Harrer Pool windows	The windows at Harrer Pool bathhouse are original 1962. They do not operate well and need to be replaced.						
	Harrer Fence	The perimeter fencing at Harrer Pool is over twenty five years old. There are several safety issues and operation of gates are extremely difficult.						
	Harrer pool liner	The liner at Harrer Pool is 14 years old. When installed a lifetime of 10 years is given. There are signs of discoloration and spider cracks showing.						

	Description	Detail	2013-2014 Budgeted	2013-2014 Actual	2014-15	2015-16	2016-17	17-18	Future
	Harrer pool pipes	The balance pipe at bottom of pool is original galvanized and showing signs of deterioration and should be replaced.							
	Harrer pool filter	Harrer Pool filter element needs to be replaced. Unit is 17 years old and should be replaced every 15 years per manufacturer. The filtration runs have been shorter due to the need for a new element.							
	Harrer pool concrete	Original concrete still exists at concession area and walkway to main entrance. This is uneven and cillapidated and needs replacement.							
	Harrer pool floor and wall tile	The tile and floor in the Harrer Pool bathhouse are both over 17 years old and the floor needs to be leveled as it holds water in areas creating an unsafe and aesthetically poor condition.							
	Harrer Exercise Stations	The fitness stations at Harrer Park are part of the OSLAD grant and would not be installed unless funding was secured.							
	Harrer Interpretive Garden	The Harrer Interpretive garden is part of the OSLAD grant and would not be installed if funding was not secured.							
PVCC									
	Office Carpet Replacement	Existing carpeting is over 15 years old and showing wear and seam separation which is a safety issue.	\$10,000 - deferred						
	HVAC Replacement	Existing unit is 13 years old and should be replaced as part of an assessment done in 2007 by an engineering firm.	\$32,000 in progress (spring)						
	Lower level carpet replacement	This carpeting was replaced in 2006 when locker room renovations took place. It is in heavy traffic and high visibility areas and is showing wear and seam separation which is a safety hazard.	\$ 15,000	\$4500 - Complete	\$10,000				

	Description	Detail	2013-2014 Budgeted	2013-2014 Actual	2014-15	2015-16	2016-17	17-18	Future
	Orion Playground	Existing playground was installed in 2000. The playground equipment, landscaping and surfacing will be addressed.					\$150,000		
	Mansfield Playground	Existing playground was installed in 2003. The playground equipment, landscaping and surfacing will be addressed.							\$ 150,000
	Oketo Playground	Existing playground was installed in 2004. The playground equipment, landscaping and surfacing will be addressed.							\$ 200,000
	Austin Playground	Existing playground was installed in 2004. The playground equipment, landscaping and surfacing will be addressed.							\$ 150,000
	Shermer Playground	Existing playground was installed in 2004. The playground equipment, landscaping and surfacing will be addressed.							\$ 150,000
	Amum Playground	Existing playground was installed in 2004. The playground equipment, landscaping and surfacing will be addressed.							\$ 150,000
	Palma Playground	Existing playground was installed in 2006. The playground equipment, landscaping and surfacing will be addressed.							
	Prairie View Playground Surfacing	Surfacing needs to be replaced every 8-10 years as it begins to deteriorate due to breakdown of material.					\$25,000		\$ 220,000
	Prairie View Playground	Existing playground was installed in 2006. The playground equipment, landscaping and surfacing will be addressed.							\$ 150,000
	National Playground	Existing playground was installed in 2007. The playground equipment, landscaping and surfacing will be addressed.							\$150,000
	Lion's Tot Lot	Existing playground was installed in 1992 and needs to be replaced due to safety standards.	Tot lot equipment removed						

	Description	Detail	2013-2014 Budgeted	2013-2014 Actual	2014-15	2015-16	2016-17	17-18	Future
	Jacobs Playground	Existing playground was installed in 2010. The playground equipment, landscaping and surfacing will be addressed.							\$150,000
	Harrer West Drive Repaving	The west drive and parking area was last paved in 2001. As part of the districts upkeep and safety this area should be ground and repaved.						\$7,500	
	Harrer Basketball Court Skate Park (National)	Future consideration is to replace and expand the roller hockey court at National Park and install a skate park. The hockey surfacing was installed in 2001.							\$ 200,000
	Harrer Shelter Renovate	The Harrer Pavilion building is highly used in the summer months and needs to be expanded with additional restrooms and storage if possible.			\$100,000				
	Tennis Courts	Resurfacing of courts should take place every five years as part of the upkeep and maintenance.				\$5,000	\$5,000	\$5,000	
	Lighting	Temporary lighting will need to be secured for Harrer Pool to keep extended hours during the 2013 season.	\$ 25,000	\$17,200 - Complete	\$25,000				
	Ball fields	Upkeep of ballfields such as benches, bleachers, concrete repairs and leveling. additional clay and equipment is necessary for safety and park maintenance.	\$ 5,000		\$5,000	\$5,000	\$5,000	\$5,000	
	Trees	Tree removals and replacement have become extremely demanding with the emerald ash diseased trees reaching a count of 67.	\$25,000 Fall Project	\$ 19,500	\$30,000	\$30,000	\$30,000	\$25,000	
	Fences	Ballfield fencing has reached the 20 year age at many sites and needs to be replaced for safety and upkeep purposes. This will also cover fencing at all parks as necessary.	\$10,000 Early Spring		\$10,000	\$10,000	\$10,000	\$10,000	

	Description	Detail	2013-2014 Budgeted	2013-2014 Actual	2014-15	2015-16	2016-17	17-18	Future
	Paving	Paving and sealcoating should be done every 3-5 years in all parking lots and walkpaths as part of upkeep and extending the life of the asphalt.	\$7,500 Spring		\$5,000	\$5,000	\$5,000	\$5,000	
	Volleyball & Pickle Ball Courts		\$ 5,000	1,700	\$5,000	\$5,000	\$5,000	\$5,000	
	Basketball Courts	Resurfacing of courts should take place every five years as part of the upkeep and maintenance.	\$ 7,500	10,700	\$5,000	\$5,000	\$5,000	\$5,000	
	Life Safety / ADA Audit & Transition Plan Improvements	An ADA audit of every park and facility needs to take place by federal mandate. This will involve recommendations on changes and repairs necessary.	\$20,000 Complete Spring 2014		\$150,000	\$150,000	\$20,000	\$20,000	
	Mansfield Fieldhouse	Improvements such as doors, windows and flooring in the future.							\$ 15,000
	Austin Park Fieldhouse	Improvements such as doors, windows and flooring in the future.							\$ 15,000
	National Park Fieldhouse seeking PARC Grant	The rear exterior doors are out of alignment and need to be replaced for safety reasons. The existing doors are over 15 years old.	\$ 10,000		\$500,000				
	Oketo Park Fieldhouse	Improvements such as doors, windows and flooring in the future.							\$ 15,000
	Harrer Park Gazebo	Upkeep such as roof replacement, concrete and paver repairs and painting.							
	Table & Chair replacement	The tables and chairs at all facilities are over 10 years old and showing wear and failure due to the high use.	\$ 5,000	10,000	\$5,000	\$5,000	\$5,000	\$5,000	
Pools									
	Harrer Pool Bathhouse Roof	Harrer Pool's bathhouse roof is over 20 years old and showing wear.					\$20,000		
	Harrer Pool Shower Fixtures	Harrer Pool's shower fixture are over twenty years old and the parts are obsolete and not available.					\$7,000		
	Harrer Pool Shade	Harrer Pool's sun shade has shown wear and structural failure that it is becoming a safety hazard and should be replaced. Existing unit is 13 years old.	\$ 15,000	\$4,200 - Complete					
	Oriole Pool		\$ 8,000,000	7,200,000					\$ 1,500,000

	Description	Detail	2013-2014 Budgeted	2013-2014 Actual	2014-15	2015-16	2016-17	17-18	Future
	Harrer Pool								
	FF&E (Pool Furniture, Fixtures & Equip)	Deck chairs, tables, umbrellas	\$ 5,000				\$ 5,000	\$ 5,000	\$ 8,000,000
Technology									
	Sign Maker-Marketing Machine	Makes Banners, buttons, window clings, etc.			\$18,000				
	New Operating Server				\$65,000				
	New Desktop Hardware	Staff annual replacements	\$ 20,000	\$ 4,500	\$20,000				
	Tablets				\$20,000				
	Operating Software	Upgrades of Office / Adobe	\$ 15,000	\$ 15,000	\$10,000	\$20,000	\$5,000		
	Voice over IP				\$70,000				
	New Registration Software		\$60,000 In Progress						
	New Financial Software				\$50,000				
	Website Redesign	Ongoing Improvements	\$ 5,000		\$10,000	\$5,000	\$5,000		
Museum									
	Storage Cabinets	Archival Storage unit for education center	\$9,500	\$9,500 - Complete	\$24,000				
	Painting & repairs	The Museum was last painted in 2008 and is in need of wood repairs and painting as the exterior consists of wood this should be addressed every 5-7 years.			\$20,000				
			\$ 8,636,500	7,292,400	\$1,575,700	\$654,000			
			\$						