

Morton Grove Park District

Annual Budget

Fiscal Year 2019

Year Ending December 31, 2019



COMMITTED TO QUALITY PARK AND RECREATION SERVICES

Morton Grove Park District

Annual Budget

For the Year Ending December 31, 2019

Board of Commissioners

Steve Schmidt, President

Paul Minx, Vice President

Keith White, Treasurer

Dorothy Coletta, Commissioner

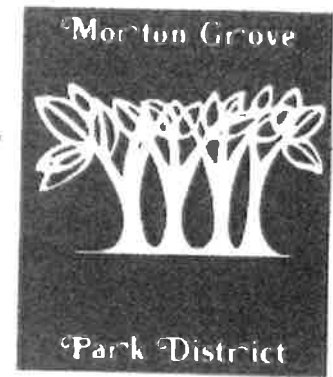
Mark Manno, Commissioner

Administrative Staff

Jeffrey Wait	Executive Director
Geralyn Konsewitz	Superintendent of Recreation and Facilities
Keith Gorczyca	Superintendent of Parks and Maintenance
Laura Kee	Superintendent of HR and Risk Management
Martin O'Brien	Superintendent of Finance
Claudia Marren	Executive Administrative Assistant

Morton Grove Park District

6834 Dempster Street • Morton Grove, Illinois • 60053 847/965-1200



Honorable Commissioners
Morton Grove Park District
Morton Grove, IL 60053

We are pleased to present for your consideration the proposed fiscal year 2019 Morton Grove Park District Budget for the period of January 1, 2019 through December 31, 2019. This budget is a documented means of financial accountability to the public as the District aims to maintain its high levels of service at the lowest possible cost. The District's budget is in compliance with the provisions of the Park District Code of the State of Illinois as well as the current policies of the Park District Board of Commissioners.

The budget represents the fiscal priorities of the District for the upcoming twelve months of operation, which helps move the District closer to its mission of providing quality and safe recreational services. The preparation of the annual budget begins in September with staff submitting budget requests which are then reviewed by upper management and approved by the Executive Director. The proposed budget is distributed to the Board of Commissioners during the November board meeting and the final approval is given at the December regular board meeting.

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. 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 the appropriation line item levels.

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 budget capital project expenditures. The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is established at the fund level.

The budgetary control process includes verification of appropriation amounts prior to expenditures and a monthly review of all account totals compared with the appropriations. Variances between expenditures and appropriations are identified rapidly for appropriate corrective measures. The District maintains a detailed procurement policy for the authorization of all expenditures.

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BUDGET HIGHLIGHTS

In order to prepare a budget, the park district has to make certain assumptions and projections. The following are the significant items that we used to prepare this budget:

- The District converted from a fiscal year to a calendar year.
- The Consumer Price Index (CPI) increase for 2018 for the Chicago area is estimated to be 1.5%.
- We have budgeted 2% merit raises for all full-time staff.
- Health insurance has experienced an increased 4.5% over the prior year.
- Property tax revenue is estimated to increase by 1.5% based on the 2018 tax levy and the CPI.
- We have budgeted principal and interest payments in the Capital Projects fund in the amount of \$639,000.00; the principal and interest due on the Oriole Pool bond.
- Utility costs are estimated to increase by 3% due to the price of electricity.
- Program revenue in this budget reflects decreases in Before School Care and Kinder Odyssey due to school districts 63 and 67 implementing their own programs.
- An updated capital projects report will be presented shortly.

BUDGET SUMMARY

The estimated **operating** revenues for each fund are as follows:

<u>FUND</u>	<u>FY 2019 (12 months)</u>	<u>Estimated FY 2018 (12 months)</u>	<u>% CHANGE</u>
Corporate	\$1,435,000	\$1,271,000	12.91%
Recreation	2,355,000	2,511,000	(6.21)
Police	11,000	34,000	(67.65)
Paving & Lighting	0	0	0.00
Museum	18,000	19,000	(5.26)
IMRF	237,000	207,000	14.49
FICA	180,000	115,000	56.52
Liability Insurance	110,000	95,000	15.79
Special Recreation	365,000	290,000	25.86
Audit	16,500	15,000	10.00
Bond & Interest	<u>1,000,000</u>	<u>933,000</u>	7.18
Totals	<u>\$5,728,000</u>	<u>\$5,490,000</u>	4.33%

Please note that this table compares the estimated twelve-month period starting in January 1 to December 31 for the current and previous years.

There are no capital expenditures included in this summary.

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Recreation and Facility Budget Highlights

The Recreation Fund Administration section's expenditures decreased to \$744,000 from \$805,000 or \$61,000 due to the realignment of the marketing function its own section. The Recreation Programs expense budget decreased from \$811,000 to \$697,000 due to the district scaling back programs that were unprofitable and the loss of participants in Kinder Odyssey and Before School Care.

Pool expenses for 2019 are estimated to be \$388,000 or \$23,000 more than 2018 due to a change in the pool's hours of operation. The new budget also considers the possibility of a higher wage to attract more lifeguards.

The PVCC community center expenses are budgeted at \$524,000 or an increase of \$148,000 from last year. The increase is the result of the district moving the marketing function under PVCC as well as increases in utilities for the community center.

Park Services Budget Highlights

The Parks Services operational budget is proposed to increase by \$91,000. Expenditures that contributed to the increase include the hiring on more temporary maintenance staff. There were additional increases in the building and landscape accounts of \$6,000 to acquire more flowers and shrubs. Also, there were increases in the vehicle repair budget of \$2,000 and professional services of \$2,500.

Marketing and Communication Budget Highlights

The Marketing Department is looking forward to implementing a new social medial platform. The new platform will offer more tools for the park district to use and share content, profiles, opinions, insights and experiences with residence. Also important in 2019 will be work on brand standards to increase the park district visual effect within the community.

Finance Budget Highlights

The Finance Department continues to look for ways to improve the services offered to the community. To meet that goal, a new accounting software was implemented in October 2018. This system will improve financial reporting and interact with the district's new registration system. In addition, the Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Morton Grove Park District for its comprehensive annual financial report for the fiscal year ended April 30, 2017. This was the 17th consecutive year that the government has achieved this prestigious award.

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Capital Items

As we look to the upcoming year there are several items on the capital improvement plan that will be taking place in 2019 including the Oriole Pool bond payment in the amount of \$640,000, installing new playground equipment at Mansfield Park for \$200,000 and \$40,000 in updates to the Prairie View Fitness Center. The Park Department also will purchase new equipment such as a tractor, all-terrain vehicle and a vehicle lift.

Economic Outlook

The equalized assessed valuation of the District has increased to \$798,444,000 which is slightly higher than the previous year. Despite sluggish home sales, area home prices continued to climb because there is competition to buy homes amid low levels of inventory. The median price of homes in the Chicago area were up 8.3% compared to the prior year.

The park district's goal of a strong fund balance, along with an emphasis on controlling expenditures should allow us to protect our operations from economically sensitive revenues stemming from these fiscal constraints. The park district is located in one of the strongest and economically diverse geographical areas of Illinois. The area's economy is beginning to slowly emerge and recover from the impact of the recession. Unemployment for the Chicago-Naperville-Joliet Metropolitan Division decreased to a seasonally adjusted rate of 4.1% for 2018 down from 5.0% a year earlier. Employment, tourism, manufacturing, and the commercial and residential real estate markets had all been negatively impacted but are slowly recovering.

Growth was a solid 3.5% in the third quarter, following a strong second-quarter gain of 4.2%. However, coming quarters will likely see only a mid-2% pace. Consumer spending grew 4% in the third quarter, the best gain since 2014. Government spending expanded at a good rate, and businesses added to inventories. However, business investment slowed markedly, and housing declined for the third straight quarter. Imports soared, worsening the trade deficit.

Expect 2019 growth to slow to 2.7% from 2.9% this year. Although Americans will keep spending at a healthy clip because of higher wages and low unemployment, the tight labor market will make it difficult for businesses to expand. Additionally, firms may pull back on investment spending in response to slower growth. Finally, high home prices and rising mortgage rates have likely priced out many would-be home buyers, especially in the lower price ranges.

The trade war is likely to ding growth just a bit, as the net effect of a slowdown in both exports and imports is likely to be small. However, uncertainty could create knock-on effects that slow business investment plans, and the need to rejig supply chains will reduce productivity and increase costs.

Because of rising wages, look for the Federal Reserve to hike interest rates in December and three more times in 2019. Though wage gains are a notoriously poor predictor of inflation, the Fed is likely to use this as justification to continue its rate-hiking program well into 2019. Also,

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with the change in Federal Reserve Board members, there are now definitely more pro-hike board members, who are worried about a potential rise in inflation, than those who are against boosting rates.

Total retail and food service sales edged up a modest 0.1% in September, likely slowed by Hurricane Florence. Restaurant sales dropped, possibly a result of widespread flooding in the Carolinas. These are likely to bounce back in October. Flooding was likely a boon for new car sales, however, as they climbed more than they have in six months. We expect consumers to carry on as their smaller tax bills have boosted their willingness to splurge and is keeping confidence high.

2018 will go down as a good year for retail. Sales, excluding gasoline and autos, will grow 5.1%, better than 2017's 4.2% pace. Building materials' sales are advancing at a more sustainable 3.2% rate compared with a hot 8.2% in 2017. Sales of all other goods will increase 4.9% in 2018, a step up from 2017's 3.9% and the best gain in seven years. E-commerce will have yet another banner year, growing by 15%, while in-store sales should do all right at 3.6%, their best showing since 2014.

Auto sales will rise only 2.6% after several years of heady growth and appear to be peaking. Yet the tax changes this year made it easier for businesses to purchase motor vehicles, which is helping the industry at a time when consumer demand is easing.

Restaurant sales should jump 6.6% in 2018 – their best upturn since 2015 – since flush consumers eat out more than cash-strapped ones. But, eventually, most chains will find it harder to expand because of labor shortages, which will also curtail sales increases and boost wage costs.

Existing-home sales tumbled in September. They slumped 3.4% from August to a seasonally adjusted rate of 5.15 million. Sales have remained sluggish for the past six months because of supply-side issues. On a year-over-year basis, sales have dropped for seven consecutive months. One of the main reasons why existing-home sales are falling is that listings remain scarce despite having bottomed out earlier this year, particularly in parts of the nation where economic growth has been the strongest. Inventory has rebounded slightly, but it still sits close to historical lows. On a year-over-year basis, total inventory was up slightly in September. It would take 4.4 months at the current pace to sell through it. Properties stayed on the market for an average of 32 days in September, down from 34 days a year ago.

Unemployment stayed at 3.7% in October. The rate should stabilize for the rest of the year but will likely edge down in 2019. The short-term unemployment rate (those unemployed for less than six months) is at its lowest level since the Korean War in 1953. Monthly initial unemployment claims this year are the lowest since 1969. Few companies are laying off in this climate.

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More evidence of a tight labor market will keep the Federal Reserve raising rates: At 7.1 million, job openings set another record in August. There are now 1 million more vacancies than there are unemployed Americans. Opportunities are especially high in construction, food services, health care, retail, transportation and warehousing.

Nonsupervisory workers' paychecks rose at an annual rate of 3.2% in October. After seeing growth of roughly just 2.5% for several years, worker bees are finally getting bigger raises, indicating a constricting labor market.

Expect salaries to advance at a 3.5% rate by the end of 2019. Some economists worry that fatter paychecks will stoke inflation. That could happen, but not immediately, because businesses are more cautious about raising prices in today's competitive environment. And some businesses won't be able to charge more and will have to accept reduced profits instead.

Natural gas prices are suddenly rallying on signs of colder weather coming next week. The benchmark gas futures contract surged by more than 7 cents. Gas traders are betting that the combination of cold weather in the forecast and below-normal levels of gas held in storage will lead to still-higher prices. But we're skeptical the rally can last. Although gas stockpiles are low, the industry is replenishing them. And daily gas production keeps setting new records. So, while a sustained cold snap would strain gas supplies, any warm-up in the weather ought to bring prices back down. Government weather forecasters aren't calling for a colder-than-normal winter for any region of the United States — one reason not to bet heavily on higher gas prices just yet.

In conclusion, we are pleased to transmit a balanced budget to you. Using a teamwork approach, we were able to develop a sound spending plan as well as update our long-range Capital Improvement plan without sacrificing safe quality services to the residents of Morton Grove.

Respectfully submitted by:

Jeffrey Wait, Executive Director

Martin O'Brien, Superintendent of Finance

Keith Gorczyca, Superintendent of Parks and Maintenance

Geralyn Konsewicz, Superintendent of Recreation and Facilities

Laura Kee, Superintendent of Human Resources and Risk Management

Claudia Marren, Executive Assistant

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MORTON GROVE PARK DISTRICT

2018/2019

PROPOSED REVENUE / EXPENSE COMPARISON

ALL FUND TYPES

ALL FUND TYPES												
			BUDGET				BUDGET					
			January 1, 2019 to December 31, 2019				May 1, 2018 to December 31, 2018					
FUND	CENTER	DESCRIPTION	REVENUE	EXPENSE	VARIANCE	REVENUE	EXPENSE	VARIANCE	Revenue Yr. to Yr. Variance	Expense Yr. to Yr. Variance		
01	10	CORPORATE - ADMINISTRATION	\$1,435,082	\$774,064	\$661,018	\$647,532	\$546,372	\$101,160	\$787,550	\$227,692		
	20	CORPORATE - PARKS	0	661,018	(661,018)	0	518,943	(518,943)	\$0	\$142,075		
		CORPORATE	\$1,435,082	\$1,435,082	\$0	\$647,532	\$1,065,315	(\$417,783)	\$787,550	\$369,767		
02	10	RECREATION - ADMINISTRATION	\$681,000	\$744,735	(\$63,735)	\$355,267	\$635,793	(\$280,526)	\$325,733	\$108,942		
	30	RECREATION - PROGRAMS	\$1,196,950	\$696,817	500,133	\$957,035	\$523,677	433,358	\$239,915	\$173,140		
	40	RECREATION - POOLS	\$193,136	\$388,965	(195,829)	\$144,405	\$350,426	(206,021)	\$48,731	\$38,539		
	50	RECREATION - PVCC	\$284,000	\$524,569	(240,569)	\$163,150	\$266,243	(103,093)	\$120,850	\$258,326		
		RECREATION	\$2,355,086	\$2,355,086	\$0	\$1,619,857	\$1,776,139	(\$156,282)	\$735,229	\$578,947		
05	10	POLICE PROTECTION	\$11,000	\$11,000	\$0	\$24,584	\$30,833	(\$6,249)	(\$13,584)	(\$19,833)		
	10	PAVING AND LIGHTING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
	15	MUSEUM	\$18,000	\$18,000	\$0	\$14,264	\$15,608	(\$1,344)	\$3,736	\$2,392		
	20	IMRF	\$237,000	\$237,000	\$0	\$100,758	\$148,737	(\$47,979)	\$136,242	\$88,263		
	22	FICA	\$180,000	\$180,000	\$0	\$54,891	\$138,181	(\$83,290)	\$125,109	\$41,819		
	25	DEBT SERVICE	\$1,000,000	\$1,000,000	\$0	\$446,922	\$948,000	(\$501,078)	\$553,078	\$52,000		
	30	LIABILITY INSURANCE	\$110,000	\$110,000	\$0	\$45,867	\$82,500	(\$36,633)	\$64,133	\$27,500		
	35	SPECIAL RECREATION	\$365,000	\$365,000	\$0	\$128,944	\$267,000	(\$138,056)	\$236,056	\$98,000		
	40	AUDIT	\$16,500	\$16,500	\$0	\$7,143	\$15,500	(\$8,357)	\$9,357	\$1,000		
						\$823,373	\$1,646,359	(\$822,986)	\$1,114,127	\$291,141		
70	Capital	\$1,937,500	\$1,937,500	\$0	\$902,000	\$992,000						
	TOTAL	\$6,807,668	\$6,807,668	\$0	\$3,992,762	\$5,479,813	(\$1,487,051)	\$2,814,906	\$1,327,855			

MORTON GROVE PARK DISTRICT

2018/2019

REVENUE AND EXPENSE COMPARISON BY SOURCE

SOURCE	REVENUE COMPARISON		VARIANCE	PERCENT CHANGE
	PROPOSED	CURRENT		
	January 1, 2019 to December 31, 2019	May 1 2018 to December 31, 2018		
Property Tax	\$ 3,700,000	\$ 1,618,911	\$2,081,089	
Replacement Tax	\$ 156,120	\$ 88,875	\$67,245	
Bond Proceeds	\$ 955,000	\$ 909,000	\$46,000	
Recreation Programs	\$ 1,196,950	\$ 932,277	\$264,673	
Community Center	\$ 163,150	\$ 163,150	\$0	
Swimming Pools	\$ 193,136	\$ 144,405	\$48,731	
Interest	\$ 66,960	\$ 35,200	\$31,760	
MNASR	\$ 81,500	\$ 54,000	\$27,500	
Other	\$ 294,852	\$ 53,944	\$240,908	
Intergovernmental Agmt.	\$ -	\$ -	\$0	
Net operating changes	\$ 6,807,668	\$ 3,999,762	\$ 2,807,906	70.20%

* Please note that the current budget is for an eight month period where as the proposed is for a twelve month per

EXPENSE COMPARISON

FUNCTION	PROPOSED	CURRENT	December 31, 2018	PERCENT CHANGE
	12/31/2019	December 31, 2018	VARIANCE	
Salaries & Wages FT & PT	\$2,319,348	\$1,665,312	\$654,036	
Materials & Supplies	\$368,830	\$278,594	\$90,236	
Health Insurance	\$304,192	\$230,368	\$73,824	
Utilities	\$245,495	\$177,583	\$67,912	
Contractual Services	\$365,031	\$353,150	\$11,881	
Equipment	\$46,465	\$23,748	\$22,717	
Building & Landscape	\$52,800	\$42,000	\$10,800	
Miscellaneous	\$88,007	\$70,700	\$17,307	
IMRF & FICA	\$417,000	\$286,918	\$130,082	
Debt Service	\$1,000,000	\$948,000	\$52,000	
Liability Insurance	\$110,000	\$82,500	\$27,500	
Paving & Lighting	\$0	\$0	\$0	
Police	\$11,000	\$30,832	(\$19,832)	
Museum	\$18,000	\$15,608	\$2,392	
Special Recreation	\$365,000	\$267,000	\$98,000	
Audit	\$16,500	\$15,500	\$1,000	
Capital	\$1,080,000	\$992,000	\$88,000	
TOTAL	\$6,807,668	\$5,479,813	\$1,327,855	24.23%
Surplus or (Deficit)	\$ -	\$ (1,480,051)	\$ 1,480,051	

Calculations as of 12/31/2018

ACCOUNT	DESCRIPTION	2018 ACTIVITY THRU 12/31/18	2018 AMENDED BUDGET	2019 DEPARTMENT REQUESTED BUDGET
Dept 10 - ADMINISTRATION				
411100	TAX RECEIPTS REV-REAL ESTATE TAXE	480,677.57	473,619.00	1,258,500.00
412100	TAX RECEIPTS REV-REPLACEMENT TAXE	55,314.18	74,713.00	15,120.00
430100	INTEREST-INTEREST INCOME	36,532.85	35,200.00	66,960.00
481600	MISC. REV-MORTON GROVE DAYS INCOM	(150.00)		
481810	MISCELLANEOUS REV-MISC. - GENERAL	4,510.76	10,000.00	13,002.00
485500	MISCELLANEOUS REV-MNASR RENT	40,798.86	54,000.00	81,500.00
485600	MISC. REV-TREE, BENCH AND MISC DO	72.00		
511100	SALARIES & WAGES-DIRECTOR	69,686.40	94,097.00	133,291.00
511200	SALARIES-SUPERINTENDENT OF HR & R	45,628.90	60,609.00	87,026.00
511300	SALARIES-SUPERINTENDENT OF FINANC	50,478.40	67,574.00	96,566.00
511700	SALARIES-EXECUTIVE ADMIN ASSISTAN	29,087.30	39,044.00	55,582.00
512720	SALARIES & WAGES-FINANCE COORDINA	22,209.85	29,376.00	42,024.00
520100	MATRL AND SUPP-BANK SERVICE CHARG	52.75	1,000.00	5,608.00
520110	MATRL AND SUPP-OFFICE EXP - SUPPL	1,584.19	7,000.00	10,000.00
520120	MATRL AND SUPP-OFFICE EXP - PRINT	850.00	500.00	1,500.00
520130	MATRL AND SUPP-OFFICE EXP - POSTA	2,902.27	3,000.00	2,500.00
520150	MATRL-SUPP-OFFICE EXP - PUBLIC RE			200.00
520160	MATRL AND SUPP-OFFICE EXP - PUBLI	385.99	300.00	700.00
530310	INSURANCE-INS - HEALTH & LIFE - D	76,691.72	115,184.00	170,515.00
540110	UTILITIES-ELECTRICTY	9,761.28	11,271.00	17,981.00
540120	UTILITIES-HEATING FUEL	431.76	929.00	2,042.00
540130	UTILITIES-WATER	371.96	574.00	627.00
540150	UTILITIES-TELEPHONE	7,043.48	11,849.00	14,436.00
551120	CONTRACT SVCS-LEGAL - EXTRA SERVI	5,557.50	26,000.00	20,000.00
551200	CONTRACT SVCS-LEGAL - PUBLICATION		300.00	1,300.00
551400	CONTRACTUAL SERVICES-PAYROLL PROC	2,013.49	3,500.00	
552100	CNTRCT SVCS-SOFTWARE SERVICE AGRE	495.22	500.00	5,000.00
552200	CONTRACT SVCS-TECHNICAL ASSISTANC	13,315.19	19,000.00	30,000.00
554100	CONTRACTUAL SERVICES-AGREEMENTS -	11,954.08	25,000.00	12,000.00
560100	EQUIPMENT-NEW EQUIP - OFFICE	251.20	500.00	500.00
560800	EQUIPMENT-NEW EQUIP - COMPUTER -	416.46	500.00	2,000.00
560810	EQUIPMENT-NEW EQUIP - COMPUTER -	21.00	100.00	4,000.00
580100	EXP MISC.-HUMAN RESOURCE EXPENSES	865.99	3,000.00	3,000.00
580200	EXP MISC.-EXECUTIVE DIRECTOR SEMI	4,060.00	3,705.00	8,627.00
580201	EXP MISC.-STRATEGIC PLAN			1,000.00
580300	EXP MISCELLANEOUS-EXPENSE FROM DO	55.00		
581100	BUSINESS MEETINGS	424.39		1,000.00
581110	EXP MISCELLANEOUS-COMMISSIONERS E	1,751.30	1,500.00	1,934.00
581120	EXP MISC-COMM EXPENSE - EDUC SEMI	1,373.75	5,445.00	10,862.00
581200	EXP MISC.-EDUCATIONAL SEMINARS -	5,925.17	5,715.00	3,968.00
581250	EXP MISCELLANEOUS-BUSINESS MEALS	1,370.20		1,500.00
581300	EXP MISC.-EMPLOYEE TRAVEL ALLOWAN	652.57	1,000.00	800.00
581400	EXP MISCELLANEOUS-DUES & SUBSCRIP	725.00	3,100.00	14,775.00
581500	EXP MISCELLANEOUS-UNIFORMS	1,238.30	1,200.00	1,200.00
581600	EXP MISC.-MORTON GROVE SPECIAL EV	83.22		1,500.00
581700	EXP MISCELLANEOUS-HOLIDAY DECORAT	1,524.24	1,500.00	3,000.00
589105	EXP MISCELLANEOUS-EMPLOYEE RECOGN	229.62	1,500.00	5,000.00
589110	EXP MISC.-MARKETING SPECIAL EVENT	219.78	1,000.00	
589200	EXP MISCELLANEOUS-EQUITY TRANSFER			500.00
NET OF REVENUES/APPROPRIATIONS - 10 - ADMINISTRATION		246,067.30	101,160.00	661,018.00
Dept 20 - PARKS MAINT				
511400	SALARIES-SUPERINTENDENT OF PARKS	43,276.80	56,256.00	82,777.00
512120	SALARIES & WAGES-PARKS FOREMAN	40,409.60	52,879.00	77,292.00
512130	SALARIES & WAGES-MAINT. - FULLTIM	153,066.66	181,894.00	265,009.00
512150	SALARIES & WAGES-MAINT. - FULLTIM		30,000.00	20,000.00
513100	SALARIES & WAGES-SUMMER STAFF	2,880.00	13,440.00	13,500.00
520221	MATRL-SUPP-R & R - BLDG REPAIR SE	684.00	1,000.00	1,440.00
520223	MATRL-SUP-R & R - GROUNDS REPAIR		4,000.00	1,500.00
520225	MATRL-SUPP-R & R - VEHICLE REPAIR	465.48	6,500.00	4,800.00
520230	MATERIALS AND SUPPLIES-RENTAL MAC	715.00	1,700.00	1,700.00
520312	MATERIALS AND SUPPLIES-JANITOR SU	5,679.34	3,000.00	7,500.00
520318	MATRL AND SUPP-MAINT. - MAT'LIS -	442.26	200.00	750.00
520321	MATRL AND SUPP-MAINT. - MAT'LIS -	4,164.15	3,200.00	5,200.00
520323	MATRL AND SUPP-MAINT. - MAT'LIS -	2,109.60	4,500.00	4,500.00
520325	MATRL-SUPP-MAINT. - MAT'LIS - VEHI	3,266.55	6,500.00	6,500.00
520328	MATRL-SUPP-MAINT. - MAT'LIS - PLAY	174.64	8,000.00	5,000.00
520330	MATRL AND SUPP-SUPPLIES - FIRST A	212.60		400.00
520335	MATERIALS AND SUPPLIES-SUPPLIES -	331.66		500.00
520400	MATRL-SUPP-SUPPLIES - TOOLS & HAR	2,761.48	5,400.00	4,800.00
520500	MATRL-SUPP-SUPPLIES - GAS & OIL V	10,143.61	13,750.00	16,500.00
554100	CONTRACTUAL SERVICES-AGREEMENTS -	20,884.84	30,100.00	31,000.00
554300	CONTRACTUAL -TEMPORARY MAINTENANC	42,531.84	45,424.00	53,000.00
554600	CONTRACTUAL SERVICES-PROF SERV -	2,043.20	7,550.00	7,200.00
560200	EQUIPMENT-NEW EQUIP - MAINT	4,685.37	3,600.00	6,400.00
560210	EQUIPMENT-NEW EQUIP - SAFETY		250.00	250.00

Calculations as of 12/31/2018

ACCOUNT	DESCRIPTION	2018 ACTIVITY THRU 12/31/18	2018 AMENDED BUDGET	2019 DEPARTMENT REQUESTED BUDGET
Dept 20 - PARKS MAINT				
560300	EQUIPMENT-NEW EQUIP - BLDG	1,091.16	1,200.00	1,500.00
560900	EQUIPMENT-NEW EQUIP - FENCE		1,000.00	100.00
570150	BLDG-LANDSCAPE-GENERAL PARK IMPRO	6,836.27	6,100.00	4,800.00
570200	BUILDING & LANDSCAPE-BUILDING REP	388.75		1,200.00
570300	BLDG-LANDSCAPE-GRASS-SEED-SOD-FER	3,826.72	12,450.00	12,800.00
570400	BLDG-LANDSCAPE-TREES-SHRUBS-FLOWE	5,944.81	10,100.00	10,500.00
570410	BLDG-LNDSCP-BLK DIRT-SAND-FILL-BA	2,822.07	6,950.00	7,500.00
581200	EXP MISC.-EDUCATIONAL SEMINARS -	425.00	500.00	3,600.00
581500	EXP MISCELLANEOUS-UNIFORMS	22.04	1,500.00	1,500.00
NET OF REVENUES/APPROPRIATIONS - 20 - PARKS MAINT		(362,285.50)	(518,943.00)	(661,018.00)
ESTIMATED REVENUES - FUND 01		617,756.22	647,532.00	1,435,082.00
APPROPRIATIONS - FUND 01		733,974.42	1,065,315.00	1,435,082.00
NET OF REVENUES/APPROPRIATIONS - FUND 01		(116,218.20)	(417,783.00)	
BEGINNING FUND BALANCE				317,312.71
FUND BALANCE ADJUSTMENTS		433,530.91	433,530.91	
ENDING FUND BALANCE		317,312.71	15,747.91	317,312.71

Calculations as of 12/31/2018

ACCOUNT	DESCRIPTION	2018 ACTIVITY THRU 12/31/18	2018 AMENDED BUDGET	2019 DEPARTMENT REQUESTED BUDGET
Dept 01 - ATHLETICS				
490101	PROGRAM FEES REV-ADULT BASKETBALL	149.04		
490103	PRGM REV-BASKETBALL - YOUTH INST	1,200.00	2,800.00	5,600.00
490105	PROGRAM FEES REV-PICKLEBALL	300.00		2,450.00
490108	PROGRAM FEES REV-YOUTH CSL BASKET		900.00	2,560.00
490121	PROGRAM FEES REV-CSL FOOTBALL		2,640.00	
490131	PRGM REV-SOFTBALL - MENS 1611 LE		450.00	450.00
490139	PROGRAM FEES REV-MGBSA REGISTRATI	7,691.00	26,310.00	19,925.00
490165	PROGRAM FEES REV-TENNIS LESSONS	125.00	4,500.00	4,500.00
490170	PRGM REV-YOUTH ATHLETIC CONTRACT	2,136.80	1,740.00	2,520.00
490176	PROGRAM FEES REV-ISKC KARATE	422.00	774.00	
490177	PROGRAM FEES REV-GYMANISTICS	16,019.20	26,779.00	35,872.00
490179	PROGRAM FEES REV-TKDO	96,019.19	105,726.00	142,296.00
490182	PROGRAM FEES REV-AYSO SOCCER SETU	2,098.00	1,920.00	3,840.00
490191	PRGM REV-GIRLS VOLLEYBALL LEAGUE		4,950.00	4,500.00
490193	PROGRAM FEES REV-HOT SHOTS	887.00		
490194	PROGRAM FEES REV-YOUTH VOLLEYBALL	29,470.80	36,090.00	52,000.00
490221	NOT BEING USED	1,230.00	2,016.00	3,620.00
490226	SENIOR FITNESS		5,200.00	
490512	PROGRAM FEES REV-FIELD RENTALS	(6.50)		
591101	INSTRUCTOR SALARIES-ADULT BASKETB	4,913.00		10,000.00
591103	INSTR SAL-BASKETBALL - YOUTH INST		275.00	550.00
591108	INSTRUCTOR SALARIES-YOUTH CSL BAS			760.00
591121	INSTRUCTOR SALARIES-CSL FOOTBALL		760.00	
591131	INSTR SAL-SOFTBALL - MENS 1611 LE			1,955.00
591175	INSTRUCTOR SALARIES-YOUTH SOCCER	2,120.82	2,040.00	
591177	INSTRUCTOR SALARIES-GYMANISTICS	68.43		
591182	INSTRUCTOR SALARIES-AYSO SOCCER S	43,708.22	44,568.00	75,528.00
591194	INSTRUCTOR SALARIES-YOUTH VOLLEYB		2,340.00	
591221	NOT BEING USED		450.00	1,400.00
591225	NOT BEING USED	180.00	2,070.00	
591231	INSTRUCTOR SALARIES-PERSONAL TRAI	220.00		
591512	INSTRUCTOR SALARIES-FIELD RENTAL	158.12		
592101	OFFICIATING SERVICES-ADULT BASKET			1,000.00
592105	OFFICIATING SERVICES-PICKLEBALL		1,430.00	2,990.00
592108	OFFICIAT-YOUTH CSL BASKETBALL			1,008.00
592121	OFFICIATING SERVICES-CSL FOOTBALL		280.00	
592131	OFFICIAT-SOFTBALL - MENS 1611 LEA			84.00
592165	OFFICIATING SERVICES-TENNIS LESSO	6,138.00	7,920.00	7,350.00
592176	OFFICIATING SERVICES-ISKC KARATE		1,218.00	
592177	OFFICIATING SERVICES-GYMANISTICS		20,084.00	26,904.00
592179	OFFICIATING SERVICES-TKDO		5,446.00	4,947.00
592193	OFFICIATING SERVICES-HOT SHOTS		1,344.00	2,688.00
592194	OFFICIATING SERVICES-YOUTH VOLLEY		25,263.00	36,400.00
593101	PROGRAM SUPPLIES-ADULT BASKETBALL		400.00	
593103	PRGM SUPP-BASKETBALL - YOUTH INST		250.00	50.00
593105	PROGRAM SUPPLIES-PICKLEBALL			280.00
593121	PROGRAM SUPPLIES-CSL FOOTBALL		200.00	250.00
593131	PRGM SUPP-SOFTBALL - MENS 1611 LE		64.00	
593165	PROGRAM SUPPLIES-TENNIS LESSONS	581.20	6,160.00	3,000.00
593170	PRGM SUPP-YOUTH ATHLETIC CONTRACT			1,764.00
593177	PROGRAM SUPPLIES-GYMANISTICS		542.00	
593179	PROGRAM SUPPLIES-TKDO	4,913.32	14,070.00	15,700.00
593193	PROGRAM SUPPLIES-HOT SHOTS	1,092.00		
593194	PROGRAM SUPPLIES-YOUTH VOLLEYBALL	9,717.76		
593221	NOT BEING USED		350.00	300.00
593232	PROGRAM SUPPLIES-CONTRACTUAL FITN	49.95	30.00	
593512	PROGRAM SUPPLIES-FIELD RENTAL		528.00	
594165	PROGRAM SERVICES-TENNIS - INTER/A			3,000.00
594181	PRGM SERVICE-MLS & SOCCER SUCCESS	2,100.00		
594193	PROGRAM SERVICES-HOT SHOTS	121.00		
594212	PROGRAM SERVICES-MARTIAL ARTS - K	8,859.27		
596201	OTHER EXP-GYMNASTICS	9,540.75		
596840	OTHER EXP-MAGIC CLASS	386.72		
597101	AWARDS EXP-BASKETBALL - MENS	84.00		
597131	AWARDS EXP-SOFTBALL - MENS 1611 L			280.00
NET OF REVENUES/APPROPRIATIONS - 01 - ATHLETICS		2,900.00		1,500.00
		69,714.97	84,713.00	100,445.00
Dept 02 - SENIOR FITNESS				
591301	INSTRUCTOR SALARIES-GYMNASTICS NW	334.09		
NET OF REVENUES/APPROPRIATIONS - 02 - SENIOR FITNESS		(334.09)		
Dept 03 - CAMPS				
490411	NOT BEING USED			
490412	PROGRAM FEES REV-CAMP		600.00	
490417	PROGRAM FEES REV-CAMP EXTENDED	69,379.80		155,936.00
490418	PRGM REV-RISE-N-SHINE (BEFORE CA	13,302.50		13,510.00
				9,256.00

ACCOUNT	DESCRIPTION	2018 ACTIVITY THRU 12/31/18	2018 AMENDED BUDGET	2019 DEPARTMENT REQUESTED BUDGET
Dept 03 - CAMPS				
490420	PROGRAM FEES REV-THEATER	280.00		960.00
591412	OFFICIATING SERVICES- CAMP	65,593.05		72,346.00
591414	NOT BEING USED	645.00		
591417	INSTRUCTOR SALARIES-CAMP - EXTEND	3,484.80		5,120.00
591418	INSTR SAL-RISE-N-SHINE (BEFORE CA	2,675.56		2,800.00
591420	INSTRUCTOR SALARIES-THEATER			672.00
593411	NOT BEING USED	3,180.00	420.00	
593412	PROGRAM SUPPLIES-CAMP	4,356.04		4,325.00
593417	PROGRAM SUPPLIES-CAMP - EXTENDED			600.00
593418	PRGM SUPP-RISE-N-SHINE (BEFORE CA			400.00
594412	PROGRAM SERVICES-CAMP - CAMP MOR	16,909.00		17,808.00
594416	NOT BEING USED	275.00		
595412	LEASED TRANS-CAMP - CAMP MOR GRO			8,500.00
NET OF REVENUES/APPROPRIATIONS - 03 - CAMPS		(14,156.15)	180.00	67,091.00
Dept 04 - DANCE				
490412	PROGRAM FEES REV-CAMP	(10,125.22)	182,030.00	
490417	PROGRAM FEES REV-CAMP EXTENDED	1,073.75		
490420	PROGRAM FEES REV-THEATER		1,680.00	
490512	PROGRAM FEES REV-FIELD RENTALS		9,700.00	
490514	PROGRAM FEES REV-DANCE - CREATIVE	35,301.37		93,332.00
490519	PROGRAM FEES REV-STARBOUND	3,059.00		
490520	PROGRAM FEES REV-DANCE - RECITAL			9,895.00
591412	OFFICIATING SERVICES- CAMP		77,215.00	
591420	INSTRUCTOR SALARIES-THEATER		1,176.00	
591512	INSTRUCTOR SALARIES-FIELD RENTAL		1,000.00	
591514	INSTRUCTOR SALARIES-DANCE - CREAT	13,389.11		34,422.00
591516	INSTRUCTOR SALARIES-DANCE - JAZZ	1,969.75		
591520	INSTRUCTOR SALARIES-DANCE - RECIT		540.00	542.00
592412	OFFICIATING SERVICES- CAMP		23,018.00	
592514	OFFICIATING SERVICES-DANCE - CREA			3,150.00
592520	OFFICIATING SERVICES-DANCE - RECI		4,920.00	5,300.00
593412	PROGRAM SUPPLIES-CAMP		5,207.00	
593512	PROGRAM SUPPLIES-FIELD RENTAL	198.00	3,000.00	
593514	PROGRAM SUPPLIES-DANCE - CREATIVE	346.50		1,000.00
593515	PROGRAM SUPPLIES-DANCE - REPERTOI	188.00		
593520	PROGRAM SUPPLIES-DANCE - RECITAL		360.00	925.00
594514	PROGRAM SERVICES-DANCE - CREATIVE	1,401.17		
594520	PROGRAM SERVICES-DANCE - RECITAL	2,666.50		
NET OF REVENUES/APPROPRIATIONS - 04 - DANCE		9,149.87	76,974.00	57,888.00
Dept 05 - ARTS & CRAFTS				
490514	PROGRAM FEES REV-DANCE - CREATIVE		66,432.00	
490520	PROGRAM FEES REV-DANCE - RECITAL		1,500.00	
490617	PROGRAM FEES REV-GUITAR LESSONS	(592.50)		8,400.00
490618	PROGRAM FEES REV-MUSIC	1,000.25		
490620	PROGRAM FEES REV-SCHOOL AGE	(244.30)		3,700.00
490623	PROGRAM FEES REV-ADULT GENERAL IN	906.00		
490624	PROGRAM FEES REV-YOUTH CONTRACTUA	694.70		
490637	PROGRAM FEES REV-YOUTH ART CONTRA			2,640.00
591514	INSTRUCTOR SALARIES-DANCE - CREAT		19,706.00	
591620	INSTRUCTOR SALARIES-SCHOOL AGE			2,590.00
591623	INSTR SAL-ADULT GENERAL INTEREST	112.00		
591624	INSTRUCTOR SALARIES-YOUTH CONTRAC	96.00		
591637	INSTR SAL-YOUTH ART CONTRACTUAL			1,848.00
592514	OFFICIATING SERVICES-DANCE - CREA		2,250.00	
592617	OFFICIATING SERVICES-GUITAR LESSO			5,880.00
593514	PROGRAM SUPPLIES-DANCE - CREATIVE		550.00	
NET OF REVENUES/APPROPRIATIONS - 05 - ARTS & CRAFTS		1,556.15	45,426.00	4,422.00
Dept 06 - PERSCHOOL-INFANTS				
490617	PROGRAM FEES REV-GUITAR LESSONS		8,612.00	
490620	PROGRAM FEES REV-SCHOOL AGE	(144.90)	3,700.00	
490623	PROGRAM FEES REV-ADULT GENERAL IN		1,900.00	
490624	PROGRAM FEES REV-YOUTH CONTRACTUA		5,344.00	
490637	PROGRAM FEES REV-YOUTH ART CONTRA		1,320.00	
490711	PROGRAM FEES REV-PRE SCHOOL	17,636.29	70,132.00	117,151.00
490715	PROGRAM FEES REV-TODDLER VARIETY	581.00	640.00	800.00
490716	PROGRAM FEES REV-INDOOR PLAYGROUN		108.00	324.00
591617	INSTRUCTOR SALARIES-GUITAR LESSON		6,028.00	
591620	INSTRUCTOR SALARIES-SCHOOL AGE		2,590.00	
591623	INSTR SAL-ADULT GENERAL INTEREST		1,330.00	
591624	INSTRUCTOR SALARIES-YOUTH CONTRAC		3,152.00	
591637	INSTR SAL-YOUTH ART CONTRACTUAL		924.00	
591711	INSTRUCTOR SALARIES-PRE SCHOOL	31,622.55	45,907.00	72,874.00
591715	INSTRUCTOR SALARIES-TODDLER VARIE	104.13	240.00	300.00

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ACCOUNT	DESCRIPTION	2018 ACTIVITY THRU 12/31/18	2018 AMENDED BUDGET	2019 DEPARTMENT REQUESTED BUDGET
Dept 06 - PERSCHOOL-INFANTS				
593711	PROGRAM SUPPLIES-PRE SCHOOL	2,284.90	11,658.00	7,959.00
593715	PROGRAM SUPPLIES-TODDLER VARIETY	43.28	200.00	200.00
593716	PROGRAM SUPPLIES-INDOOR PLAYGROUN		250.00	250.00
NET OF REVENUES/APPROPRIATIONS - 06 - PERSCHOOL-INFA		(15,982.47)	19,477.00	36,692.00
Dept 07 - VARIED INTERESTS				
490813	PROGRAM FEES REV-BIRTHDAY PARTIES	1,175.00		1,960.00
490815	PROGRAM FEES REV-PIANO LESSONS	11,314.29	24,488.00	37,950.00
490819	PROGRAM FEES REV-GAP	8,421.77		34,020.00
490820	PROGRAM FEES REV-EARLY RELEASE	2,807.75		
490821	PROGRAM FEES REV-PUPPY TRAINING		2,080.00	3,120.00
490822	PROGRAM FEES REV-KINDER ODESSEY D	(2,296.70)		
490823	PROGRAM FEES REV-B4	9,238.46		25,200.00
490824	PROGRAM FEES REV-BASE FLEX PASS			10,060.00
490825	PROGRAM FEES REV-BASE	109,498.89	151,290.00	234,290.00
490826	PROGRAM FEES REV-KINDER ODYSSEY D	20,378.56	80,634.00	77,415.00
490827	PROGRAM FEES REV-TEEN TRIPS		525.00	2,300.00
490835	PROGRAM FEES REV-TEENS	(450.00)	1,000.00	1,150.00
490838	PROGRAM FEES REV-ADULT TRIPS		1,600.00	2,268.00
490839	PROGRAM FEES REV-FAMILY NIGHTS			420.00
490840	PROGRAM FEES REV-MAGIC	410.00	690.00	690.00
490841	PROGRAM FEES REV-SENIOR PROGRAMMI		1,680.00	936.00
591813	INSTRUCTOR SALARIES-BIRTHDAY PART	426.20	675.00	675.00
591815	INSTRUCTOR SALARIES-PIANO LESSONS	8,027.37	14,551.00	24,686.00
591819	INSTRUCTOR SALARIES-GAP	3,532.79	5,106.00	11,461.00
591820	INSTRUCTOR SALARIES-EARLY RELEASE	47.28		
591821	INSTRUCTOR SALARIES-PUPPY TRAININ	920.50	1,456.00	2,184.00
591822	INSTRUCTOR SALARIES-KINDER ODY DI	12,592.09		
591823	INSTRUCTOR SALARIES-B4	4,709.97	13,666.00	1,962.00
591825	INSTRUCTOR SALARIES-BASE	33,083.71	33,387.00	96,334.00
591826	INSTRUCTOR SALARIES-KINDER ODY DI	11,957.32	30,298.00	43,575.00
591830	INSTRUCTOR SALARIES-BEFORESCHOOL	4,670.99		
591835	INSTRUCTOR SALARIES-TEENS		700.00	805.00
591838	INSTRUCTOR SALARIES-ADULT TRIPS			156.00
591841	INSTRUCTOR SALARIES-SENIOR PROGRA		648.00	
592815	OFFICIATING SERVICES-PIANO LESSON		500.00	500.00
592819	OFFICIATING SERVICES-GAP		5,600.00	12,320.00
592823	OFFICIATING SERVICES-B4		14,500.00	
592824	OFFICIATING SERVICES-BASE FLEX PA	191.62		
592827	OFFICIATING SERVICES-TEEN TRIPS		285.00	1,600.00
592838	OFFICIATING SERVICES-ADULT TRIPS		920.00	1,320.00
592839	OFFICIATING SERVICES-FAMILY NIGHT			350.00
592840	OFFICIATING SERVICES-MAGIC		420.00	
592841	OFFICIATING SERVICES-SENIOR PROGR		350.00	270.00
593813	PROGRAM SUPPLIES-BIRTHDAY PARTIES	531.10	420.00	520.00
593815	PROGRAM SUPPLIES-PIANO LESSONS	100.00		
593819	PROGRAM SUPPLIES-GAP	428.00	100.00	100.00
593822	PROGRAM SUPPLIES-KINDER ODY DIST	285.80		
593823	PROGRAM SUPPLIES-B4	1,740.48	4,620.00	4,620.00
593825	PROGRAM SUPPLIES-BASE	6,267.16	9,400.00	13,000.00
593826	PROGRAM SUPPLIES-KINDER ODY DIST	237.89	2,500.00	1,500.00
593838	PROGRAM SUPPLIES-ADULT TRIPS		125.00	75.00
593839	PROGRAM SUPPLIES-FAMILY NIGHTS	127.88		50.00
593841	PROGRAM SUPPLIES-SENIOR PROGRAMMI		175.00	210.00
594819	PROGRAM SERVICES-GAP	1,514.13		
594840	PROGRAM SERVICES-MAGIC			420.00
596819	OTHER EXP-GAP PROGRAM	279.38		
NET OF REVENUES/APPROPRIATIONS - 07 - VARIED INTERES		68,826.36	123,585.00	213,086.00
Dept 08 - SPECIAL EVENTS				
490813	PROGRAM FEES REV-BIRTHDAY PARTIES		2,350.00	
490819	PROGRAM FEES REV-GAP		15,600.00	
490823	PROGRAM FEES REV-B4		56,750.00	
490911	PROGRAM FEES REV-SK RUN	7,013.88	6,310.00	6,610.00
490912	PROGRAM FEES REV-HALLOWEEN PARTY	2,050.00	3,000.00	3,800.00
490913	PROGRAM FEES REV-RIDE THE PARKS			200.00
490914	PROGRAM FEES REV-COLD BREWS			2,000.00
490917	PROGRAM FEES REV-HOLLY DAYS			4,500.00
490919	PRGM REV-DADDY DAUGHTER DATE NIG	1,084.00	275.00	1,204.00
490920	PROGRAM FEES REV-MOM & SON1S NIGH	37.50		550.00
490921	PRGM REV-MOTHER/DAUGHTER TEDDY B			400.00
490922	PROGRAM FEES REV-GARARE SALES		432.00	
490923	PROGRAM FEES REV-SECOND HAND TREA	475.00		1,020.00
490924	PROGRAM FEES REV-MOM & SON DATE N	(300.00)		
490925	PROGRAM FEES REV-SILVER BELL	2,454.00	3,000.00	3,400.00
490926	PROGRAM FEES REV-CONCERTS IN THE	(4,850.00)	6,275.00	5,000.00

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ACCOUNT	DESCRIPTION	2018 ACTIVITY THRU 12/31/18	2018 AMENDED BUDGET	2019 DEPARTMENT REQUESTED BUDGET
Dept 08 - SPECIAL EVENTS				
490933	PROGRAM FEES REV-KIDS OBSTACLE CO			800.00
490935	PROGRAM FEES REV-MOVIES IN THE PA			100.00
490936	PROGRAM FEES REV-FAMILY CAMPOUTS	849.37	1,125.00	610.00
490938	PROGRAM FEES REV-EGGSTRAVAGANZA		610.00	600.00
490942	PROGRAM FEES REV-BUNNY BRUNCH	(395.00)		
490944	PROGRAM FEES REV-ICE CREAM SOCIAL	(215.00)		
490945	PROGRAM FEES REV-SUMMER SIZZLE	10,004.18	1,100.00	1,500.00
490946	PROGRAM FEES REV-BUNNY TRAIL		9,500.00	10,100.00
490947	PROGRAM FEES REV-STEMULATION		300.00	300.00
490948	PROGRAM FEES REV-CRAFTSHOW	1,962.00		
490949	PROGRAM FEES REV-CLOVER HUNT	75.00		400.00
490950	PROGRAM FEES REV-FREE EVENTS			125.00
490952	PROGRAM FEES-GINGERBREAD HOUSE WO	758.00	5,500.00	
490953	LUNCH TIME CINEMA	170.00		500.00
490954	PROGRAM FEES-BAGEL AND BINGO	14.00		
491939	PROGRAM FEES REV-FAMILY FUN NIGHT	25.00		
591912	INSTRUCTOR SALARIES-HALLOWEEN PAR			120.00
591919	INSTR SAL-DADDY/DAUGHTER DATE NIG	82.69	90.00	
591925	INSTRUCTOR SALARIES-SILVER BELL			60.00
591926	INSTR SAL-SUMMER CONCERT SERIES	813.00	160.00	160.00
591933	INSTRUCTOR SALARIES-KIDS OBSTACLE		6,000.00	
591936	INSTRUCTOR SALARIES-FAMILY CAMPOU			120.00
591939	NOT BEING USED			100.00
591944	INSTRUCTOR SALARIES-ICE CREAM SOC	87.25		
591945	INSTRUCTOR SALARIES-SUMMER SIZZLE	115.50		
592925	OFFICIATING SERVICES-SILVER BELL	38.25		160.00
593911	PROGRAM SUPPLIES-SK RUN		400.00	
593912	PROGRAM SUPPLIES-HALLOWEEN PARTY	4,314.35	2,175.00	2,100.00
593913	PROGRAM SUPPLIES-RIDE THE PARKS	808.88	1,050.00	1,700.00
593914	PROGRAM SUPPLIES-COLD BREWS	451.43		150.00
593917	PROGRAM SUPPLIES-HOLLY DAYS	310.04		1,400.00
593919	PRGM SUPP-DADDY/DAUGHTER DATE NIG			2,440.00
593920	PROGRAM SUPPLIES-MOM & SONIS NIGH			477.00
593921	PRGM SUPP-MOTHER/DAUGHTER TEDDY B	209.09		375.00
593924	PROGRAM SUPPLIES-MOM & SON DATE N			175.00
593925	PROGRAM SUPPLIES-SILVER BELL	232.86		300.00
593926	PROGRAM SUPPLIES-SUMMER CONCERT S		700.00	700.00
593933	PROGRAM SUPPLIESKIDS OBSTACLE COU	82.50	275.00	175.00
593935	PROGRAM SUPPLIES-MOVIES IN THE PA			470.00
593936	PROGRAM SUPPLIES-FAMILY CAMPOUT	1,323.33		100.00
593938	PROGRAM SUPPLIES-EGGSTRAVAGANZA	580.27	427.00	580.00
593944	PROGRAM SUPPLIES-ICE CREAM SOCIAL			420.00
593945	PROGRAM SUPPLIES-SUMMER SIZZLE		150.00	50.00
593946	PROGRAM SUPPLIES-BUNNY TRAIL	3,747.47	3,360.00	3,660.00
593948	PROGRAM SUPPLIES-CRAFTSHOW		120.00	120.00
593949	PROGRAM SUPPLIES-CLOVER HUNT	108.55		
593950	PROGRAM SUPPLIES-FREE EVENTS			125.00
594912	PROGRAM SERVICES-HALLOWEEN FESTIV	319.18	5,450.00	
594917	PROGRAM SERVICES-HOLLY DAYS	1,200.00		
594919	PRGM SUPP-DADDY DAUGHTER DATE NIG	319.18		700.00
594926	PROGRAM SERVICES-SUMMER CONCERT S			300.00
594933	PROGRAM SERVICES-KIDS OBSTACLE CO	3.06		
594944	PROGRAM SERVICES-ICE CREAM SOCIAL			250.00
594945	PROGRAM SERVICES-OKTOBERFEST/AUTU	486.98		1,000.00
596911	OTHER EXP-PRAIRIE VIEW RUN	4,609.99		6,120.00
596943	OTHER EXP-GINGERBREAD HOUSE			1,000.00
NET OF REVENUES/APPROPRIATIONS - 08 - SPECIAL EVENTS		968.08	91,770.00	17,952.00
Dept 09 - SENIOR FITNESS				
490224	WELLNESS PROGRAMS			
490226	SENIOR FITNESS	45.00		2,376.00
490231	PROGRAM FEES REV-PERSONAL TRAININ	505.75	1,600.00	1,600.00
490232	PROGRAM FEES REV-CONTRACTUAL FITN	4,656.10	1,700.00	10,719.00
490248	NOT BEING USED	125.05	1,128.00	600.00
591224	SALARIES - WELLNESS PROGRAM	108.00		
591226	SALARIES - SENIOR FITNESS			1,560.00
591230	NOT BEING USED	395.82	1,024.00	990.00
591231	INSTRUCTOR SALARIES-PERSONAL TRAI	101.01		
592911	OFFICIATING SERVICES-SK RUN	5,003.28	1,000.00	10,188.00
592912	OFFICIATING SERVICES-HALLOWEEN PA		1,000.00	
592935	OFFICIATING SERVICES-MOVIES IN TH		1,700.00	
592944	OFFICIATING SERVICES-ICE CREAM SO		1,125.00	
592945	OFFICIATING SERVICES-SUMMER SIZZL		950.00	
NET OF REVENUES/APPROPRIATIONS - 09 - SENIOR FITNESS		(60.21)	(8,766.00)	2,557.00
Dept 10 - ADMINISTRATION				

Calculations as of 12/31/2018

ACCOUNT	DESCRIPTION	2018 ACTIVITY THRU 12/31/18	2018 AMENDED BUDGET	2019 DEPARTMENT REQUESTED BUDGET
Dept 10 - ADMINISTRATION				
411100	TAX RECEIPTS REV-REAL ESTATE TAXE	339,244.57	338,767.00	660,000.00
480545	MISC. REV-SPONSORSHIP & BROCHURE	7,000.00	15,000.00	
481810	MISCELLANEOUS REV-MISC. - GENERAL	(551.84)	1,500.00	21,000.00
511500	SALARIES-SUPERINTENDENT OF RECREA	8,110.50	53,204.00	72,100.00
511800	SALARIES & WAGES-COMMUNICATION MA	28,885.70	38,571.00	55,177.00
512130	SALARIES & WAGES-MAINT. - FULLTIM	77.94	50,409.00	
512150	SALARIES & WAGES-MAINT. - FULLTIM		8,316.00	30,000.00
512200	SALARIES-WELLNESS & FITNESS MANAG	36,042.50		
512300	SALARIES & WAGES-RECREATION SUPER	104,311.30	178,440.00	249,439.00
512710	SALARIES-RECREATION/SAFETY COORDI	19,774.35	24,816.00	36,874.00
513215	SALARIES & WAGES-INTERN - PT TIME		1,000.00	1,878.00
520100	MATRL AND SUPP-BANK SERVICE CHARG	35,892.53	20,000.00	54,000.00
520110	MATRL AND SUPP-OFFICE EXP - SUPPL	280.77	8,000.00	8,000.00
520120	MATRL AND SUPP-OFFICE EXP - PRINT		3,000.00	5,000.00
520130	MATRL AND SUPP-OFFICE EXP - POSTA	3,900.00		
520150	MATRL-SUPP-OFFICE EXP - PUBLIC RE	18.00		
530310	INSURANCE-INS - HEALTH & LIFE - D	62,952.95	115,184.00	133,677.00
540110	UTILITIES-ELECTRICTY	9,892.93	13,183.00	20,976.00
540120	UTILITIES-HEATING FUEL	4,198.28	4,166.00	10,764.00
540130	UTILITIES-WATER	1,304.84	1,553.00	1,909.00
540150	UTILITIES-TELEPHONE	5,330.07	12,891.00	10,637.00
554100	CONTRACTUAL SERVICES-AGREEMENTS -	7,608.67	25,000.00	20,000.00
554400	CONTRACT SVCS-AGREEMENTS - BROCHU	7,554.00	23,317.00	
554405	CONTRACTUAL SERVICES-PUBLIC RELAT	11,238.92	14,087.00	
560100	EQUIPMENT-NEW EQUIP - OFFICE		7,500.00	7,500.00
560810	EQUIPMENT-NEW EQUIP - COMPUTER -	4,176.00	4,000.00	9,000.00
581200	EXP MISC.-EDUCATIONAL SEMINARS -	3,340.64	14,858.00	3,074.00
581210	EXP MISC-EDUCATIONAL COMPUTER TRA		1,000.00	1,000.00
581300	EXP MISC.-EMPLOYEE TRAVEL ALLOWAN		500.00	172.00
581400	EXP MISCELLANEOUS-DUES & SUBSCRIP		1,500.00	8,560.00
581500	EXP MISCELLANEOUS-UNIFORMS		1,000.00	1,000.00
581600	EXP MISC.-MORTON GROVE SPECIAL EV	6.49	1,000.00	1,200.00
585100	EXP MISCELLANEOUS-PHOTOGRAPHY		800.00	800.00
589105	EXP MISCELLANEOUS-EMPLOYEE RECOGN		500.00	1,000.00
589110	EXP MISC.-MARKETING SPECIAL EVENT	6,102.08	8,000.00	1,000.00
NET OF REVENUES/APPROPRIATIONS - 10 - ADMINISTRATION		(15,306.73)	(280,528.00)	(63,737.00)
Dept 21 - HARRER POOL				
420210	FEES AND ADMISSIONS-POOL PASSES	2,987.00	26,669.00	42,000.00
420220	FEES AND ADMISSIONS-POOL - DAILY RE	27,356.30	30,394.00	30,000.00
420230	FEES AND ADMISSIONS-LIMITED POOL	1,470.00		
420280	FEES AND ADMISSIONS-POOL - RENTAL	327.50	1,850.00	1,660.00
420282	FEES AND ADMI-POOL - RENTALS - DA	576.00	1,000.00	576.00
481810	MISCELLANEOUS REV-MISC. - GENERAL	1,260.00		
510315	SALARIES & WAGES-VACUUM ATTENDANT		540.00	540.00
513100	SALARIES & WAGES-SUMMER STAFF		4,743.00	
513302	SALARIES & WAGES-POOL - MANAGER	3,036.00	5,643.00	5,940.00
513304	SALARIES & WAGES-POOL - ASST MANA	6,283.96	4,598.00	9,900.00
513306	SALARIES & WAGES-POOL - GUARDS	50,360.16	48,600.00	52,000.00
513308	SALARIES & WAGES-POOL - CASHIERS	23,972.19	10,500.00	25,000.00
513309	SALARIES -WATER EXERCISE INSTRUCT			2,070.00
513310	SALARIES & WAGES-INCENTIVES	67.91	175.00	175.00
520110	MATRL AND SUPP-OFFICE EXP - SUPPL		500.00	500.00
520227	MATRL AND SUPP-EQUIP MAINT SERVIC	50.58		
520260	MATRL AND SUPP-REPAIR EQUIP - MAI	466.14		1,200.00
520312	MATERIALS AND SUPPLIES-JANITOR SU	960.95	1,000.00	1,200.00
520313	MATRL AND SUPP-SUPPLIES - GUARD T	3,420.00	2,835.00	2,835.00
520314	MATRL AND SUPP-SUPPLIES - WATER E			30.00
520330	MATRL AND SUPP-SUPPLIES - FIRST A	9.78		
540110	UTILITIES-ELECTRICTY	8,478.29	10,046.00	11,330.00
540120	UTILITIES-HEATING FUEL	833.25	676.00	1,545.00
540130	UTILITIES-WATER	20,033.00	30,622.00	29,870.00
552200	CONTRACT SVCS-TECHNICAL ASSISTANC	24,574.86	1,000.00	1,000.00
553100	CONTRACTUAL SERVICES-POOL - CHEMI	11,710.63	12,000.00	12,400.00
560700	EQUIPMENT-NEW EQUIP - POOL	1,053.24	400.00	1,500.00
570600	BLDG-LANDSCAPE-POOL - BLDG & REPA	1,640.28	4,000.00	4,000.00
584100	EXP MISC.-POOL - GUARD SUITS & SU		1,132.00	1,132.00
584300	EXP MISCELLANEOUS-POOL - SPECIAL	458.48	400.00	400.00
584400	EXP MISCELLANEOUS-POOL - MISC EXP	1,688.23	100.00	100.00
NET OF REVENUES/APPROPRIATIONS - 21 - HARRER POOL		(125,121.13)	(79,597.00)	(90,431.00)
Dept 22 - ORIOLE POOL				
420210	FEES AND ADMISSIONS-POOL PASSES		26,669.00	42,000.00
420220	FEES AND ADMISSIONS-POOL - DAILY RE	50,660.00	36,998.00	53,000.00
420250	FEES AND ADMISSIONS-POOL - SWIM L	9,123.02	10,000.00	12,500.00
420260	FEES AND ADMISSIONS-MERCHANDISE	1,273.40		

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Dept 22 - ORIOLE POOL				
420280	FEES AND ADMISSIONS-POOL - RENTAL	3,644.00	4,325.00	
420282	FEES AND ADMI-POOL - RENTALS - DA	600.00		600.00
440506	RENTALS-FIELDHOUSE RENTALS - ORIO	640.00	2,500.00	
481810	MISCELLANEOUS REV-MISC. - GENERAL	1,260.00		7,800.00
510315	SALARIES & WAGES-VACUUM ATTENDANT		1,215.00	1,215.00
513100	SALARIES & WAGES-SUMMER STAFF	136.00	4,743.00	9,833.00
513151	SALARIES-FIELDHOUSE RENTAL ATTEND			2,000.00
513302	SALARIES & WAGES-POOL - MANAGER	8,030.84	6,075.00	12,150.00
513304	SALARIES & WAGES-POOL - ASST MANA	26,051.10	12,375.00	27,000.00
513306	SALARIES & WAGES-POOL - GUARDS	88,423.67	112,680.00	92,323.00
513308	SALARIES & WAGES-POOL - CASHIERS	9,387.32	24,228.00	14,000.00
513310	SALARIES & WAGES-INCENTIVES		175.00	175.00
513314	SALARIES & WAGES-POOL - SWIM LESS	1,406.02	6,084.00	6,048.00
520110	MATRL AND SUPP-OFFICE EXP - SUPPL	136.97	500.00	500.00
520260	MATRL AND SUPP-REPAIR EQUIP - MAI	1,026.20		1,500.00
520312	MATERIALS AND SUPPLIES-JANITOR SU	1,259.37	1,000.00	1,350.00
520313	MATRL AND SUPP-SUPPLIES - GUARD T	2,377.45	3,525.00	4,425.00
540110	UTILITIES-ELECTRICTY	10,837.51	10,734.00	15,666.00
540120	UTILITIES-HEATING FUEL	3,328.81	1,580.00	4,619.00
540130	UTILITIES-WATER	11,707.35	10,599.00	12,875.00
552200	CONTRACT SVCS-TECHNICAL ASSISTANC	337.02	1,000.00	1,000.00
553100	CONTRACTUAL SERVICES-POOL - CHEMI	10,833.42	12,000.00	12,400.00
560700	EQUIPMENT-NEW EQUIP - POOL	1,081.99	98.00	1,500.00
570600	BLDG-LANDSCAPE-POOL - BLDG & REPA	2,404.56	400.00	1,714.00
584100	EXP MISC.-POOL - GUARD SUITS & SU	2,096.99	1,404.00	1,404.00
584300	EXP MISCELLANEOUS-POOL - SPECIAL	300.00	400.00	500.00
584400	EXP MISCELLANEOUS-POOL - MISC EXP	194.00	100.00	100.00
NET OF REVENUES/APPROPRIATIONS - 22 - ORIOLE POOL		(114,156.17)	(130,423.00)	(108,397.00)
Dept 24 - CONCESSIONS				
420242	FEES AND ADMISSIONS-CN - HARRER I		2,000.00	1,500.00
420244	FEES AND ADMISSIONS-CN - ORIOLE I		2,000.00	1,500.00
NET OF REVENUES/APPROPRIATIONS - 24 - CONCESSIONS			4,000.00	3,000.00
Dept 31 - RECQUETBALL COURTS				
440200	RENTALS-RENTALS - PVCC ROOMS	11,314.00	16,500.00	33,000.00
440202	RENTALS-PVCC RENTALS - GYM	7,675.00	9,500.00	21,000.00
440501	RENTALS-FIELDHOUSE RENTALS - NATI	10,042.50	12,000.00	22,000.00
440502	RENTALS-FIELDHOUSE RENTALS - AUST	1,320.00	2,000.00	2,500.00
440503	RENTALS-FIELDHOUSE RENTALS - MANS	1,440.00	2,000.00	2,000.00
440504	RENTALS-FIELDHOUSE RENTALS - OKET	560.00	1,000.00	1,500.00
440505	RENTALS-FIELDHOUSE RENTALS - HARR	755.00	1,100.00	1,100.00
440506	RENTALS-FIELDHOUSE RENTALS - ORIO	3,535.00	5,100.00	
480512	MISC. REV-RENTALS - SOFTBALL FIEL	3,993.18		
513150	SALARIES & WAGES-MAINT. - ROOM RE		3,000.00	3,000.00
513151	SALARIES-FIELDHOUSE RENTAL ATTEND	3,294.14	3,000.00	15,000.00
513520	SALARIES-CT DESK - ATTENDANTS PT	19,167.07	34,000.00	47,000.00
554200	CONTRACT SVCS-AGREEMENTS - MARKET	535.00		
NET OF REVENUES/APPROPRIATIONS - 31 - RECQUETBALL CO		17,638.47	9,200.00	18,100.00
Dept 32 - FITNESS CENTER				
420300	FEES AND ADMISSIONS-GUEST FEES		6,000.00	
420305	FEES AND ADMISSIN-OPEN GYM - GUES	3,685.00	7,000.00	6,000.00
460110	MEMBERSHIPS-RB - FITNESS MEMBERSH	91,741.20	100,000.00	170,000.00
480530	MISCELLANEOUS REV-VENDING MACHINE	388.37	200.00	
480570	MISCELLANEOUS REV-RB - TOWELS INC	456.00	500.00	900.00
480574	MISC. REV-PERSONAL TRAINING/WELLN		250.00	
513610	SALARIES & WAGES-FITNESS - FITNES	31,568.62	43,050.00	63,007.00
513630	SALARIES-FITNESS - GYM SUPR PT TI	200.00		1,500.00
513700	SALARIES & WAGES-PERSONAL TRAININ	21,643.79	30,492.00	42,500.00
520110	MATRL AND SUPP-OFFICE EXP - SUPPL		400.00	300.00
520120	MATRL AND SUPP-OFFICE EXP - PRINT		600.00	500.00
520130	MATRL AND SUPP-OFFICE EXP - POSTA		200.00	100.00
520210	MATERIALS AND SUPPLIES-EQUIPMENT	2,380.54	4,000.00	4,000.00
520211	MATRL AND SUPP-PREVENTATIVE MAINT		4,000.00	4,000.00
520312	MATERIALS AND SUPPLIES-JANITOR SU	176.26		
520321	MATRL AND SUPP-MAINT. - MATILS -	24.03		
520335	MATERIALS AND SUPPLIES-SUPPLIES -		300.00	300.00
520360	MATRL AND SUPP-SUPPLIES - PVCC GYM	929.87	1,200.00	1,000.00
520370	MATRL AND SUPP-SUPPLIES - DANCE R	812.96	1,500.00	2,000.00
540150	UTILITIES-TELEPHONE	749.02		
552300	CONTRACT SVCS-CONTRACTUAL SERVICE	2,187.13	4,000.00	4,000.00
554200	CONTRACT SVCS-AGREEMENTS - MARKET	6,080.68	8,000.00	8,000.00
560200	EQUIPMENT-NEW EQUIP - MAINT	1,448.46	1,500.00	
560500	EQUIPMENT-NEW EQUIP - RB COURTS			1,500.00
560600	EQUIPMENT-NEW EQUIP - FITNESS CEN	905.20	3,000.00	3,000.00

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ACCOUNT	DESCRIPTION	2018 ACTIVITY THRU 12/31/18	2018 AMENDED BUDGET	2019 DEPARTMENT REQUESTED BUDGET
Dept 32 - FITNESS CENTER				
570200	BUILDING & LANDSCAPE-BUILDING REP	355.11		
581500	EXP MISCELLANEOUS-UNIFORMS		500.00	800.00
583300	EXP MISCELLANEOUS-RB - TOWEL EXPE	524.20	1,500.00	1,000.00
NET OF REVENUES/APPROPRIATIONS - 32 - FITNESS CENTER		26,284.70	9,708.00	39,393.00
Dept 33 - MAINTENANCE (PVCC)				
512130	SALARIES & WAGES-MAINT. - FULLTIM	41,224.70		72,112.00
512150	SALARIES & WAGES-MAINT. - FULLTIM			10,000.00
513110	SALARIES-PART TIME MAINTENANCE PV	10,420.87	18,000.00	18,500.00
520227	MATRL AND SUPP-EQUIP MAINT SERVIC	2,092.95	2,000.00	6,000.00
520312	MATERIALS AND SUPPLIES-JANITOR SU	6,135.45	13,000.00	12,000.00
520319	MATRL AND SUPP-SUPPLIES - VANDALI		500.00	500.00
520321	MATRL AND SUPP-MAINT. - MATLS -	2,041.83	4,000.00	4,000.00
520323	MATRL AND SUPP-MAINT. - MAT'LS -		3,000.00	3,000.00
520327	MATRL AND SUPP-MAINT. - MAT'LS -	293.88	1,000.00	1,000.00
540110	UTILITIES-ELECTRICITY	29,745.82	41,504.00	56,748.00
540120	UTILITIES-HEATING FUEL	2,014.87	6,344.00	10,200.00
540130	UTILITIES-WATER	2,975.64	2,303.00	4,767.00
540150	UTILITIES-TELEPHONE	4,776.28	5,250.00	15,259.00
552300	CONTRACT SVCS-CONTRACTUAL SERVICE	2,521.55	11,000.00	11,000.00
554100	CONTRACTUAL SERVICES-AGREEMENTS -	3,635.56	10,000.00	10,000.00
560200	EQUIPMENT-NEW EQUIP - MAINT		100.00	7,500.00
570200	BUILDING & LANDSCAPE-BUILDING REP	7,103.50	4,000.00	10,500.00
NET OF REVENUES/APPROPRIATIONS - 33 - MAINTENANCE (P		(114,982.90)	(122,001.00)	(253,086.00)
Dept 35 - MARKETING				
450584	SPONSORSHIP			23,000.00
450586	ACTIVITY GUIDE ADVERTISING			1,000.00
520130	MATRL AND SUPP-OFFICE EXP - POSTA			13,200.00
554100	CONTRACTUAL SERVICES-AGREEMENTS -			6,407.00
554400	CONTRACT SVCS-AGREEMENTS - BROCHU			23,567.00
554405	CONTRACTUAL SERVICES-PUBLIC RELAT			19,381.00
554406	BROCHURE PROOF READER - MARKETING			420.00
589110	EXP MISC.-MARKETING SPECIAL EVENT			6,000.00
NET OF REVENUES/APPROPRIATIONS - 35 - MARKETING				(44,975.00)
Dept 50 - COMMUNITY CENTER				
591512	INSTRUCTOR SALARIES-FIELD RENTAL	104.06		
NET OF REVENUES/APPROPRIATIONS - 50 - COMMUNITY CENT		(104.06)		
ESTIMATED REVENUES - FUND 02				
APPROPRIATIONS - FUND 02		1,065,687.32	1,619,857.00	2,355,086.00
NET OF REVENUES/APPROPRIATIONS - FUND 02		1,271,752.63	1,776,139.00	2,355,086.00
		(206,065.31)	(156,282.00)	
BEGINNING FUND BALANCE				
FUND BALANCE ADJUSTMENTS		842,957.35	842,957.35	636,892.04
ENDING FUND BALANCE		636,892.04	686,675.35	636,892.04

Calculations as of 12/31/2018

ACCOUNT	DESCRIPTION	2018 ACTIVITY THRU 12/31/18	2018 AMENDED BUDGET	2019 DEPARTMENT REQUESTED BUDGET
Dept 10 - ADMINISTRATION				
411100	TAX RECEIPTS REV-REAL ESTATE TAXE		11,000.00	
411200	TAX RECPT REV-REAL ESTATE TAXES-A			11,000.00
412100	TAX RECEIPTS REV-REPLACEMENT TAXE	20,000.00	13,584.00	
512800	SALARIES & WAGES-PARK POLICE SUPE	8,703.32	15,000.00	
513810	SALARIES & WAGES-POLICE - PT TIME	9,106.84	13,000.00	10,000.00
513820	SALARIES-SECURITY - SPECIAL EVENT		1,000.00	
520225	MATRL-SUPP-R & R - VEHICLE REPAIR		1,000.00	
581200	EXP MISC.-EDUCATIONAL SEMINARS -		432.00	400.00
581500	EXP MISCELLANEOUS-UNIFORMS		200.00	
582100	EXP MISCELLANEOUS-POLICE EXPENSE		200.00	200.00
589110	EXP MISC.-MARKETING SPECIAL EVENT			400.00
NET OF REVENUES/APPROPRIATIONS - 10 - ADMINISTRATION		2,189.84	(6,248.00)	
ESTIMATED REVENUES - FUND 05		20,000.00	24,584.00	11,000.00
APPROPRIATIONS - FUND 05		17,810.16	30,832.00	11,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 05		2,189.84	(6,248.00)	
BEGINNING FUND BALANCE				16,768.93
FUND BALANCE ADJUSTMENTS		14,579.09	14,579.09	
ENDING FUND BALANCE		16,768.93	8,331.09	16,768.93

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ACCOUNT	DESCRIPTION	2018 ACTIVITY THRU 12/31/18	2018 AMENDED BUDGET	2019 DEPARTMENT REQUESTED BUDGET
Dept 10 - ADMINISTRATION				
411100	TAX RECEIPTS REV-REAL ESTATE TAXE		11,000.00	
412100	TAX RECEIPTS REV-REPLACEMENT TAXE	5,000.00	2,264.00	18,000.00
481810	MISCELLANEOUS REV-MISC. - GENERAL		1,000.00	
512900	SALARIES & WAGES-MUSEUM CURATOR		11,500.00	11,000.00
512905	SALARIES & WAGES-ASST. MUSEUM CUR	4,802.50		
520110	MATRL AND SUPP-OFFICE EXP - SUPPL	131.97		
520312	MATERIALS AND SUPPLIES-JANITOR SU		200.00	500.00
520600	MATRL-SUPP-EXHIBIT/COLLECTION MAN	82.81	200.00	400.00
520610	MATERIALS AND SUPPLIES-MUSEUM PRO		200.00	356.00
540110	UTILITIES-ELECTRICTY	1,395.31	1,017.00	2,036.00
540120	UTILITIES-HEATING FUEL	541.99	337.00	984.00
540130	UTILITIES-WATER	143.52	154.00	224.00
554400	CONTRACT SVCS-AGREEMENTS - BROCHU	54.15		
554600	CONTRACTUAL SERVICES-PROF SERV -	1,767.50	1,000.00	2,500.00
570200	BUILDING & LANDSCAPE-BUILDING REP		500.00	
570500	BUILDING & LANDSCAPE-LANDSCAPE EX		500.00	
NET OF REVENUES/APPROPRIATIONS - 10 - ADMINISTRATION		(3,919.75)	(1,344.00)	
ESTIMATED REVENUES - FUND 15		5,000.00	14,264.00	18,000.00
APPROPRIATIONS - FUND 15		8,919.75	15,608.00	18,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 15		(3,919.75)	(1,344.00)	
BEGINNING FUND BALANCE				15,133.82
FUND BALANCE ADJUSTMENTS		19,053.57	19,053.57	
ENDING FUND BALANCE		15,133.82	17,709.57	15,133.82

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BUDGET REPORT FOR MORTON GROVE PARK DISTRICT
Fund: 20 I.M.R.F.

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Calculations as of 12/31/2018

ACCOUNT	DESCRIPTION	2018 ACTIVITY THRU 12/31/18	2018 AMENDED BUDGET	2019 DEPARTMENT REQUESTED BUDGET
Dept 10 - ADMINISTRATION				
411100	TAX RECEIPTS REV-REAL ESTATE TAXE	99,369.07	100,758.00	175,000.00
411200	TAX RECPT REV-REAL ESTATE TAXES-A			62,000.00
552400	EXP MISCELLANEOUS-IMRF EXPENSE	119,540.74	148,737.00	237,000.00
NET OF REVENUES/APPROPRIATIONS - 10 - ADMINISTRATION		(20,171.67)	(47,979.00)	
ESTIMATED REVENUES - FUND 20		99,369.07	100,758.00	237,000.00
APPROPRIATIONS - FUND 20		119,540.74	148,737.00	237,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 20		(20,171.67)	(47,979.00)	
BEGINNING FUND BALANCE				215,809.20
FUND BALANCE ADJUSTMENTS		235,980.87	235,980.87	
ENDING FUND BALANCE		215,809.20	188,001.87	215,809.20

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BUDGET REPORT FOR MORTON GROVE PARK DISTRICT
Fund: 22 F.I.C.A.

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Calculations as of 12/31/2018

ACCOUNT	DESCRIPTION	2018 ACTIVITY THRU 12/31/18	2018 AMENDED BUDGET	2019 DEPARTMENT REQUESTED BUDGET
Dept 10 - ADMINISTRATION				
411100	TAX RECEIPTS REV-REAL ESTATE TAXE	55,462.95	54,891.00	180,000.00
582500	EXP MISCELLANEOUS-F.I.C.A. EXPENS	94,907.82	138,181.00	180,000.00
NET OF REVENUES/APPROPRIATIONS - 10 - ADMINISTRATION		(39,444.87)	(83,290.00)	
ESTIMATED REVENUES - FUND 22		55,462.95	54,891.00	180,000.00
APPROPRIATIONS - FUND 22		94,907.82	138,181.00	180,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 22		(39,444.87)	(83,290.00)	
BEGINNING FUND BALANCE				63,582.55
FUND BALANCE ADJUSTMENTS		103,027.42	103,027.42	
ENDING FUND BALANCE		63,582.55	19,737.42	63,582.55

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BUDGET REPORT FOR MORTON GROVE PARK DISTRICT
Fund: 25 BOND & INTEREST
Calculations as of 12/31/2018

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ACCOUNT	DESCRIPTION	2018 ACTIVITY THRU 12/31/18	2018 AMENDED BUDGET	2019 DEPARTMENT REQUESTED BUDGET
Dept 10 - ADMINISTRATION				
411100	TAX RECEIPTS REV-REAL ESTATE TAXE	443,576.81	446,922.00	1,000,000.00
582510	EXP MISCELLANEOUS-BOND PRINCIPAL		919,000.00	970,000.00
582520	EXP MISC.-LEGAL & INTEREST EXPENS	6,999.30	29,000.00	30,000.00
NET OF REVENUES/APPROPRIATIONS - 10 - ADMINISTRATION		436,577.51	(501,078.00)	
ESTIMATED REVENUES - FUND 25				
		443,576.81	446,922.00	1,000,000.00
APPROPRIATIONS - FUND 25		6,999.30	948,000.00	1,000,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 25		436,577.51	(501,078.00)	
BEGINNING FUND BALANCE				916,107.27
FUND BALANCE ADJUSTMENTS		479,529.76	479,529.76	
ENDING FUND BALANCE		916,107.27	(21,548.24)	916,107.27

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BUDGET REPORT FOR MORTON GROVE PARK DISTRICT
Fund: 30 LIABILITY INSURANCE
Calculations as of 12/31/2018

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ACCOUNT	DESCRIPTION	2018 ACTIVITY THRU 12/31/18	2018 AMENDED BUDGET	2019 DEPARTMENT REQUESTED BUDGET
Dept 10 - ADMINISTRATION				
411100	TAX RECEIPTS REV-REAL ESTATE TAXE	46,217.76	45,867.00	60,000.00
411200	TAX RECPT REV-REAL ESTATE TAXES-A			50,000.00
532610	INSURANCE-PROPERTY & GENERAL LIAB	23,999.78	38,000.00	52,000.00
532615	INSURANCE-EMPLOYMENT PRACTICES	3,628.02	4,500.00	8,000.00
532620	INSURANCE-UNEMPLOYMENT COMP		7,000.00	10,000.00
532630	INSURANCE-WORKERS COMP	14,671.68	27,000.00	32,000.00
582650	EXP MISC.-SAFTY TRAIN & SUBSCRIPT	3,234.84	6,000.00	8,000.00
NET OF REVENUES/APPROPRIATIONS - 10 - ADMINISTRATION		683.44	(36,633.00)	
ESTIMATED REVENUES - FUND 30				
		46,217.76	45,867.00	110,000.00
APPROPRIATIONS - FUND 30				
		45,534.32	82,500.00	110,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 30		683.44	(36,633.00)	
BEGINNING FUND BALANCE				
				131,280.54
FUND BALANCE ADJUSTMENTS				
		130,597.10	130,597.10	
ENDING FUND BALANCE				
		131,280.54	93,964.10	131,280.54

BUDGET REPORT FOR MORTON GROVE PARK DISTRICT
 Fund: 35 SPECIAL RECREATION
 Calculations as of 12/31/2018

ACCOUNT	DESCRIPTION	2018 ACTIVITY THRU 12/31/18	2018 AMENDED BUDGET	2019 DEPARTMENT REQUESTED BUDGET
Dept 10 - ADMINISTRATION				
411100	TAX RECEIPTS REV-REAL ESTATE TAXE	145,269.31	128,944.00	350,000.00
411200	TAX RECPT REV-REAL ESTATE TAXES-A			15,000.00
552700	CONTRACTUAL SERVICES-SRA CONTRIBU	98,473.00	100,000.00	138,000.00
552705	CNTRCT SVCS-ADA INCLUSION PROGRAM	20,985.78	42,000.00	65,000.00
582705	EXP MISCELLANEOUS-ADA COMPLIANCE	125,000.00	125,000.00	162,000.00
NET OF REVENUES/APPROPRIATIONS - 10 - ADMINISTRATION		(99,189.47)	(138,056.00)	
ESTIMATED REVENUES - FUND 35		145,269.31	128,944.00	365,000.00
APPROPRIATIONS - FUND 35		244,458.78	267,000.00	365,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 35		(99,189.47)	(138,056.00)	
BEGINNING FUND BALANCE				268,630.62
FUND BALANCE ADJUSTMENTS		367,820.09	367,820.09	
ENDING FUND BALANCE		268,630.62	229,764.09	268,630.62

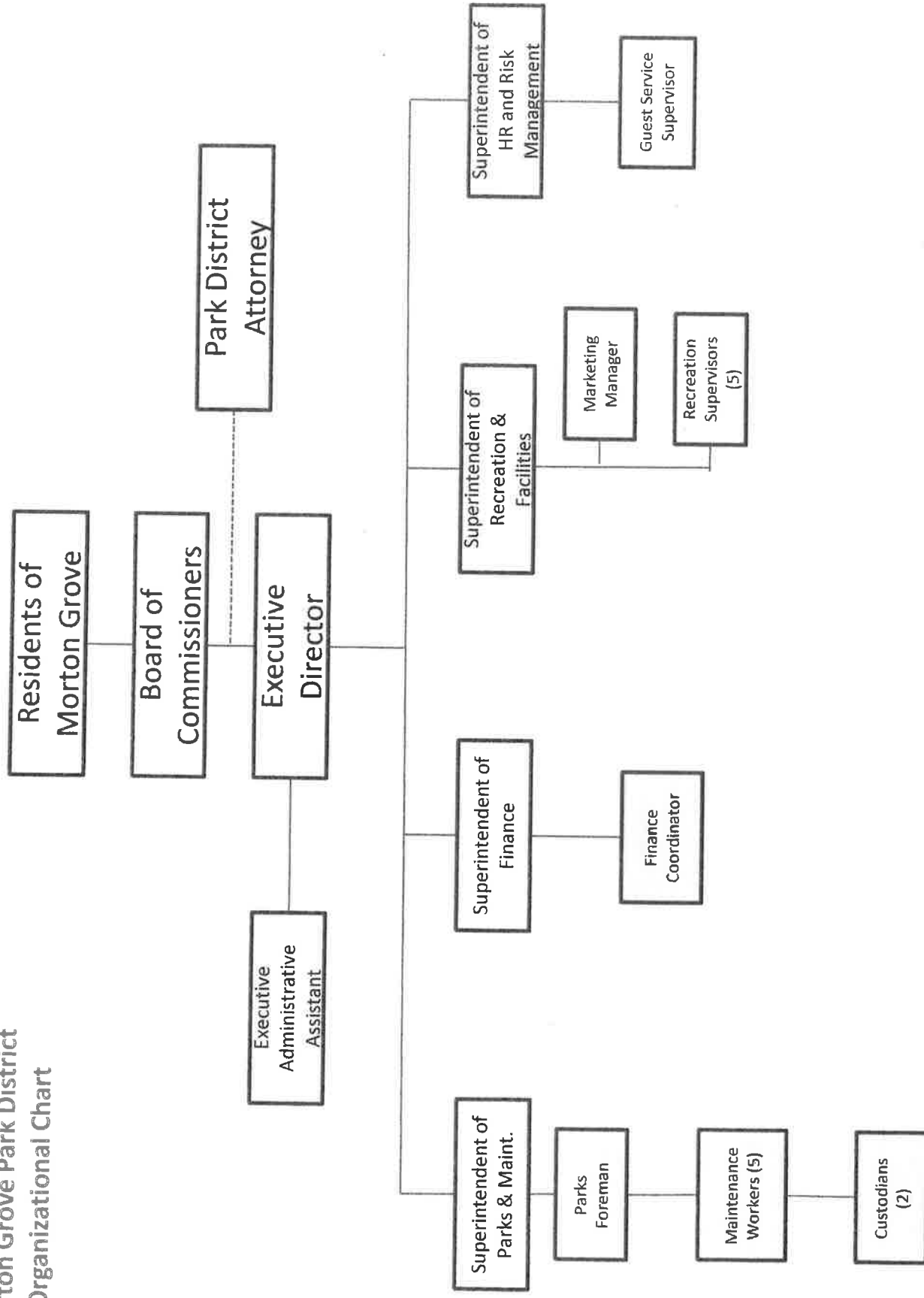
BUDGET REPORT FOR MORTON GROVE PARK DISTRICT
 Fund: 40 AUDIT
 Calculations as of 12/31/2018

ACCOUNT	DESCRIPTION	2018 ACTIVITY THRU 12/31/18	2018 AMENDED BUDGET	2019 DEPARTMENT REQUESTED BUDGET
Dept 10 - ADMINISTRATION				
411100	TAX RECEIPTS REV-REAL ESTATE TAXE	7,163.49	7,143.00	16,500.00
412100	TAX RECEIPTS REV-REPLACEMENT TAXE	5,000.00		
552800	CONTRACTUAL SERVICES-AUDIT EXPENS	2,000.00		
582800	EXP MISCELLANEOUS-AUDIT EXPENSE	12,900.00	15,500.00	16,500.00
NET OF REVENUES/APPROPRIATIONS - 10 - ADMINISTRATION		(2,736.51)	(8,357.00)	
ESTIMATED REVENUES - FUND 40				
APPROPRIATIONS - FUND 40		12,163.49	7,143.00	16,500.00
NET OF REVENUES/APPROPRIATIONS - FUND 40		14,900.00	15,500.00	16,500.00
		(2,736.51)	(8,357.00)	
BEGINNING FUND BALANCE				
FUND BALANCE ADJUSTMENTS		9,228.42	9,228.42	6,491.91
ENDING FUND BALANCE		6,491.91	871.42	6,491.91

BUDGET REPORT FOR MORTON GROVE PARK DISTRICT
 Fund: 70 CAPITAL IMPROVEMENTS
 Calculations as of 12/31/2018

ACCOUNT	DESCRIPTION	2018 ACTIVITY THRU 12/31/18	2018 AMENDED BUDGET	2019 DEPARTMENT REQUESTED BUDGET
Dept 10 - ADMINISTRATION				
480410	MISCELLANEOUS REV-INCOME BOND PRO		909,000.00	955,000.00
480435	MISCELLANEOUS REV-EQUITY TRANSFER	125,000.00		125,000.00
481810	MISCELLANEOUS REV-MISC. - GENERAL	4,000.00		
586000	EXP MISCELLANEOUS-BOND COST ISSUA	7,500.00		
586098	EXP MISC.-BOND PRINCIPAL ORIOLE P			400,000.00
586099	EXP MISC.-BOND INTEREST ORIOLE PO	119,525.00	640,000.00	240,000.00
586100	EXP MISCELLANEOUS-PVCC GENERAL EX	11,071.86	25,000.00	25,000.00
586114	EXP MISCELLANEOUS-PARKS GENERAL E	7,038.66	125,000.00	60,000.00
586145	EXP MISCELLANEOUS-POOLS GENERAL E		50,000.00	35,000.00
586146	EXP MISC.-PLAYGROUND GENERAL EXPE	106,708.76	12,000.00	200,000.00
586199	EXP MISC.-CORPORATE ADMIN EXPENSE	9,184.00		
586200	EXP MISC.-CORPORATE COMPUTER EXPE	22,918.93	80,000.00	60,000.00
586300	EXP MISC.-PARKS DEPT GENERAL EXPE	112,057.35		
586314	EXP MISCELLANEOUS-PARKS DEPT VEHI		25,000.00	25,000.00
586450	EXP MISCELLANEOUS-CLUB FITNESS EQ	17,655.00	35,000.00	35,000.00
586451	EXP MISCELLANEOUS-OPEN	790.00		
NET OF REVENUES/APPROPRIATIONS - 10 - ADMINISTRATION		(285,449.56)	(83,000.00)	
ESTIMATED REVENUES - FUND 70		129,000.00	909,000.00	1,080,000.00
APPROPRIATIONS - FUND 70		414,449.56	992,000.00	1,080,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 70		(285,449.56)	(83,000.00)	
BEGINNING FUND BALANCE				
FUND BALANCE ADJUSTMENTS		4,660,862.39	4,660,862.39	4,375,412.83
ENDING FUND BALANCE		4,375,412.83	4,577,862.39	4,375,412.83
ESTIMATED REVENUES - ALL FUNDS		2,639,502.93	3,999,762.00	6,807,668.00
APPROPRIATIONS - ALL FUNDS		2,973,247.48	5,479,812.00	6,807,668.00
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(333,744.55)	(1,480,050.00)	
BEGINNING FUND BALANCE - ALL FUNDS				
FUND BALANCE ADJUSTMENTS - ALL FUNDS		7,297,166.97	7,297,166.97	6,963,422.42
ENDING FUND BALANCE - ALL FUNDS		6,963,422.42	5,817,116.97	6,963,422.42

Morton Grove Park District Organizational Chart



**MORTON GROVE PARK DISTRICT
BUDGET SCHEDULE
STARTING JANUARY 1 TO DECEMBER 31, 2019**

August 29	Review all funds ending surplus/deficit. Review all budget documents. Distribution to departments budget calendar.
August 30	Review budget structure, accounts and funds
September 4	Start review of Capital Planning for both current and future projects
September 4 – 28	Department heads and Recreation Supervisors start entering preliminary budget information into BS&A (if available) or into excel worksheets
September 19	Completed preliminary budget forms and worksheets.
September 20	At regular board meeting, the board must set the date for BINA hearing. The tentative date is October 17.
September 21	Meet with ATM on finalizing the five-year capital project plan.
September 28	Contact newspaper to have BINA hearing notification published on October 4. The BINA hearing notification must be published no less than 7 days and no more than 30 days prior to the hearing.
October 4	Review a copy of the pioneer newspaper and retain the copy of the notification of the BINA hearing.
October 5	Review the 5-year capital plan with the department heads and executive director for one final review prior to board approval.
October 8	Complete entering all preliminary budget information into either BS&A or Excel
October 12	Distribute preliminary draft of 2018 Operating Budget to Department Heads
October 12	Distribute preliminary draft of 2018 Operating Budget to Park Board.
October 17	Conduct BINA hearing at the beginning of the regular board meeting. Once the hearing is concluded start the regular board meeting. External auditor presents the CAFR to the board for approval.
October 19	Contact Pioneer Press to publish the NOTICE OF AVAILABILITY OF AUDIT REPORT OF MORTON GROVE PARK DISTRICT. This notice need to be published after the completion of the audit but no later than 6 months after year end.

October 22	The Comprehensive Annual Financial Report along with the Receipts and Disbursements needs to be filed with the Cook County Clerk.
October 25	Review newspaper and retain Audit Availability publication notice.
November 14	Budget ordinance is prepared and made available for public inspection (30 prior to adoption).
November 14	Budget workshop with commissioners at regular board meeting – open to the public. Set Budget Public Hearing date for December 19, 2018. The board approves the 5-year Capital Improvement Plan. Present the 2019 tax levy for discussion. Tax levy must be prepared and presented at least 20 days prior to adoption due to rules in Truth and Taxation. Approve new calendar of board meeting for the 2019 calendar year.
November 29	Contact newspaper to publish board meeting calendar. Contact Pioneer Press to publish the Budget Appropriation and Public Ordinance hearing date in the newspaper. Budget public hearing notice must be published at least one week prior to the hearing and no more than 30 days prior to the hearing so tentative date for publication is December 6
November 29	Contact Pioneer Press to publish Truth in Taxation in local paper. Must be published at least 7 or more days prior to the hearing and no more than 14 days prior to the hearing (Includes day 14). Must publish Black Box on December 6 th .
December 6	Review newspaper and retain Public Hearing Budget publication notice and Calendar of Board Meetings.
December 13	Review newspaper and retain Truth in Taxation black box publication notice.
December 19	Conduct Budget Public Hearing at regular board meeting. Conduct Truth in Taxation at regular board meeting immediately afterwards. Park Board adopts 2019 Budget and Appropriation Ordinance at Regular Board meeting. Board adopts tax levy ordinance for 2019 tax year at Regular Board meeting.
December 21	The approved tax levy must be filed with Cook County Clerk by the last Tuesday in December.

MORTON GROVE PARK DISTRICT

CAPITAL PLAN SUMMARY AS OF January 1, 2019

AREA	2018 (8 months) Actuals	2019	2020	2021	2022	2023	Future
Total Capital Available May 1, 2018	\$ 2,400,000	\$ 2,481,480	\$ 2,248,570	\$ 2,117,841	\$ 2,051,835	\$ 2,024,194	\$ 2,028,012
ADA Transfers from Special Rec Fund	\$ 129,000	\$ 130,000	\$ 130,000	\$ 100,000	\$ 100,000	\$ 100,000	
PARKS - POOLS	\$ 646,550	\$ 746,500	\$ 756,500	\$ 707,550	\$ 722,550	\$ 700,550	\$ 6,204,900
RECREATION - PLAYGROUNDS	\$ 218,766	\$ 381,500	\$ 298,000	\$ 217,000	\$ 213,000	\$ 213,000	\$ 665,000
FITNESS	\$ 17,655	\$ 40,000	\$ 46,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
ATHLETICS	\$ -	\$ 60,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 200,000
AQUATICS	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
ADMINISTRATION	\$ 73,549	\$ 43,000	\$ 72,500	\$ 103,000	\$ 63,000	\$ 63,000	\$ 249,000
TOTAL CAPITAL EXPENSE	\$ 956,520	\$ 1,281,000	\$ 1,188,000	\$ 1,102,550	\$ 1,073,550	\$ 1,051,550	\$ 7,378,900
Additional Bond Sales	\$ 909,000	\$ 918,090	\$ 927,271	\$ 936,544	\$ 945,909	\$ 955,368	\$ 22,000,000
Amount available at year end	\$ 2,481,480	\$ 2,248,570	\$ 2,117,841	\$ 2,051,835	\$ 2,024,194	\$ 2,028,012	\$ 16,649,112

MORTON GROVE PARK DISTRICT

CAPITAL PLAN SUMMARY AS OF January 1, 2019

Description	Parks & Pools				2022	2023
	2018 (8 months)	2019	2020	2021		
	Actuals					
Oroile Park/Pool						
Dolphin Scrubber						
Safety						
Shade Covers		3,000				
Harrer Park/Pool						
Dolphin Scrubber						
Shade Covers						
Harrer Pool Repair & Maintenance						
Parks Maintenance						
Golf Cart		10,000				
Sidewalk Plow UTV		17,000				
Stand up mower						
Stake Truck			50,000	9,000		
Tractor						40,000
Tri Deck Mower						
Ball field drag					50,000	
8' Dump					12,000	
Tractor				50,000		
Utility Truck		40,000				
Small Equipment		10,000				
Four Post Vehicle Lift		20,000	50,000			
Bond Sales Fees						
Oroile Pool Bond Interest	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
Oroile Pool Bond Principal	\$ 239,050	\$ 239,000	\$ 239,000	\$ 231,050	\$ 223,050	\$ 223,050
	\$ 400,000	\$ 400,000	\$ 410,000	\$ 410,000	\$ 430,000	\$ 430,000
Total	\$ 646,550	\$ 746,500	\$ 756,500	\$ 707,550	\$ 722,550	\$ 700,550

Future

\$

\$ 1,059,900
\$ 5,145,000
\$ 6,204,900

MORTON GROVE PARK DISTRICT

CAPITAL PLAN SUMMARY AS OF January 1, 2019

Recreation & Playgrounds

Description	2018 (8 months) Actuals	2019	2020	2021	2022	2023	Future
Annual Playground Replacement	\$ 106,709	\$ 200,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Harrer West Drive Seal Coating	\$	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	
Preschool Equipment	\$	\$ 3,500					
Harrer Basketball Court							
Dugout Shades and Benches	\$	\$ 5,000	\$ 50,000				\$ 200,000
PVCC Tennis Court Renovation			\$ 30,000				
Replace Foundations			\$ 5,000				
Tennis Court Maintenance	\$	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
Ball fields Maintenance	\$	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
Fences	\$	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
Paving			\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
Volleyball & Pickle Ball Courts	\$	\$ 5,000	\$ -	\$ -	\$ -	\$ -	
Basketball Courts	\$	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
Safety/ADA Improvements	\$	\$ 130,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
Oketo Park Fieldhouse			\$	\$ 4,000			\$ 15,000
Harrer Shelter Update							\$ 300,000
Table & Chair replacement	\$	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
Total	\$ 218,766	\$ 381,500	\$ 298,000	\$ 217,000	\$ 213,000	\$ 213,000	\$ 665,000

MORTON GROVE PARK DISTRICT

CAPITAL PLAN SUMMARY AS OF January 1, 2019

Description	Detail	2018 (8 months)		2019	2020		2021	2022	2023	Future
		Actuals	Fitness							
Cardio / Strength / Flooring	Equipment	\$ 17,655	\$ 40,000	\$ 40,000	\$ 45,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
TOTAL		\$ 17,655	\$ 40,000	\$ 40,000	\$ 45,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000

MORTON GROVE PARK DISTRICT

CAPITAL PLAN SUMMARY AS OF January 1, 2019

Description	2018 (8 months) Actuals	Athletics				2022	2023	Future
		2019	2020	2021	2022			
Musco Lighting								
BB folding mounts/hth adjustor	\$	50,000				\$		200,000
Arrow Tag Equipment	\$	5,000						
Gymnasium Floor Maintenance	\$	5,000	5,000	5,000	5,000	5,000	5,000	
Portoable Fence at Harrer								
Gymnasium for Gymnastics								
TOTAL	\$	60,000	5,000	5,000	5,000	5,000	5,000	200,000

MORTON GROVE PARK DISTRICT

CAPITAL PLAN SUMMARY AS OF January 1, 2019

Description	Aquatics					2023	Future
	2018 (8 months) Actuals	2019	2020	2021	2022		
Pool Preventive Maintenance	\$	\$	\$	\$	\$	\$	\$
TOTAL	\$	\$	\$	\$	\$	\$	\$

MORTON GROVE PARK DISTRICT

CAPITAL PLAN SUMMARY AS OF January 1, 2019

Description	2018 (8 months) Actuals	2019	Administration		2021	2022	2023	Future
			2020	2020				
PVCC								
RTU Unit Replacement at PVCC			\$	30,000	\$	30,000	\$	240,000
Program TV's			\$	1,500				
Sabre Series 2 All Purpose Cutter		\$	1,500					
Banner Equipment		\$	1,500					
Gym Divider								
Stage Curtain				\$	10,000			
Refinish Gym Floor								9,000
Door, Windows & Roof Repairs	\$	2,006						
Carpet Replacement			\$	20,000	\$	20,000	\$	20,000
Technology			\$	10,000	\$	10,000	\$	10,000
6 Outdoor signs to hold Banners	\$	9,065						
Vermont Systems Pool Firewall	\$	9,184						
Server License	\$	6,689	\$	3,000	\$	3,000	\$	3,000
Vermont Rec Trac		\$	\$	-	\$	-	\$	-
Financial Operating Software	\$	45,815	\$	8,000				
Website Redesign (3 to 5 years)								
Miscellaneous Charges			\$					
Miscellaneous	\$	790						
Strategic Plan								
Strategic Plan								
Museum					30,000			
Storage Cabinets								
Recreation								
Thorguard								
Bounce Houses								
Portable Sound System								
15 Pass Van		\$	40,000					
Fieldhouses								
Dance Studio at National								
AC for all fieldhouses								
TOTAL	\$	73,549	\$	43,000	\$	103,000	\$	63,000
				72,500	\$	63,000	\$	249,000