

Morton Grove Park District

2023 Final Budget

Year Ending December 31, 2023



Morton Grove Park District

Annual Budget

For the Year Ending December 31, 2023

Board of Commissioners

Steve Schmidt, President

Paul Minx, Vice President

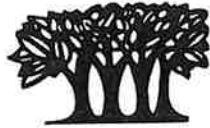
Mazhar Khan, Treasurer

John Pietron, Commissioner

Keith White, Commissioner

Administrative Staff

Jeffrey Wait	Executive Director
Keith Gorczyca	Superintendent of Parks and Facilities
Martin O'Brien	Superintendent of Finance
Sue Braubach	Superintendent of Recreation



MORTON GROVE
PARK DISTRICT

6834 Dempster Street
Morton Grove, IL 60053-2631

mortongroveparks.com
(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 2023 Morton Grove Park District Budget for the period of January 1st, 2023 through December 31st, 2023. 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.

COMMITTED TO QUALITY PARK AND RECREATION SERVICES

BUDGET HIGHLIGHTS

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

- In 2022, we sold \$1,000,000 in general obligation bonds to repair facilities and replace equipment. This bond issue is being financed through a property tax levy.
- The Consumer Price Index (CPI) increase for 2022 is estimated to be 8.2%.
- We have budgeted merit raises for all employees.
- Health insurance costs will experience an increase of 5.5% each year.
- Property tax revenue is estimated to increase to the maximum allowed under the Cook County tax cap limits.
- We have budgeted principal and interest payments in the Capital Projects fund in the amount of \$1,800,000 for both the Oriole and Harrer Pool bonds.
- Utility costs are estimated to increase by 4% mainly due increases in the cost of both electricity and natural gas.
- An updated capital projects report was already approved by the board.

BUDGET SUMMARY

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

<u>Fund</u>	<u>FY 2023</u>	<u>FY 2022</u>	<u>% Change</u>
Corporate	\$3,350,000	\$2,816,000	18.98%
Recreation	2,901,000	2,567,000	13.02
Police	8,000	7,000	14.29
Paving & Lighting	0	0	0.00
Museum	31,000	22,000	40.91
IMRF	161,000	211,000	(23.70)
FICA	245,000	180,000	36.11
Liability Insurance	135,000	105,000	28.57
Special Recreation	388,000	548,000	(29.20)
Audit	21,500	15,000	43.33
Debt Service	<u>1,801,000</u>	<u>1,645,000</u>	9.48
Totals	<u>9,058,500</u>	<u>8,116,000</u>	15.28%

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

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There are no capital expenditures included in this summary.

Finance Department Budget Highlights

The mission of the Finance Department is to provide effective and efficient methods for conducting the day-to-day business affairs of the Park District, to ensure financial goals and to ensure objectives are satisfactorily met. The Department also provides financial analysis, trend information and recommendations to the Board of Commissioners, Executive Director as well as Department heads on all matters relating to the fiscal operation of the District.

The Finance Department consists of the Superintendent of Finance and the Finance Coordinator. Their daily responsibilities are to pay vendors on a regular basis, processes payroll on a bi-weekly basis and assists in the creation of the board meeting agendas.

2022 Accomplishments

- Issued \$1 million dollars in general obligation bonds to be used to purchase capital items the district needs as well as pay Oriole Pool bonds.
- Received the Government Finance Officers Award (GFOA) for excellence in financial reporting.
- Develop a fiscal yearend report and published it in the Summer Activity Guide.
- Moved almost all the district employees to direct deposit to reduce processing and mailing costs.

2023 Goals and Objectives

- Continue providing excellent customer service to residents and staff.
- Continue to use the Finance Department software to gain efficiencies in our processes.
- Ensure that the Annual Comprehensive Financial Report is in compliance with the Government Finance Officers Association Awards Program.
- Implement new statements and/or technical correction in Comprehensive Annual Financial Report.
- Develop a fiscal year-end financial plan that will be distributed to the community.

Marketing and Communication Budget Highlights

The mission of the Marketing Department is looking to increase the social media presence of the park district. The Marketing Department offers many tools to the park district to help guide the them to grow in followings and engagement on Instagram, Facebook and Twitter. The department consists of one full time marketing and communication specialist.

2022 Accomplishments

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- Revamped the Sponsorship Program to provide prospective sponsors additional opportunities to reach their desired audience by incorporating advertising opportunities into the sponsorship package. This program has met with success with four new sponsors.
- Created a presentation for the 2021 Morton Grove Sustainability Expo.
- Headed up the IPRA/IAPD Agency Showcase Awards Committee.
- Increased social media exposure on both Facebook and Instagram. Facebook likes have increased from 2033 to 2815.

2023 Goals and Objectives

- To work with local schools to broaden awareness of District programs.
- To send monthly news to be posted on district backpacks.
- To continue to refine procedures in the marketing mix that better communications within the Morton Grove Community
- Increase social media exposure by creating more compelling posts with photos on social media.
- Complete rollout of brand standards of rules and guidelines internally to create consistency.

Park Services Budget Highlights

The Parks Department of the Morton Grove Park District is committed to enrich the quality of community life through innovative and well-maintained parks and facilities, while protecting open space and natural resources for future generations.

The department consists of a Superintendent, Parks Foreman, seven full time parks staff, three summer seasonal staff, a facility foreman and 2 full time custodians. The department is responsible for all the construction, maintenance and upkeep of all the district's parks and facilities.

2022 Accomplishments

- Harrer Pool project nearly complete.
- Complete the Arnum Park re-development.
- Oketo Park redevelopment underway.
- Court Renovation project ongoing.
- 30 trees planted throughout the district with donation from Mr. John Slater.

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2023 Goals and Objectives

- Complete construction of Harrer Pool.
- Complete Oketo Park Redevelopment.
- Complete construction of an additional playground after obtaining community input.
- Investigate possible OSLAD funding for qualifying projects.
- Plant 20 additional trees throughout the District.
- Perform more projects in house and reducing dollars spent on contracted employees.
- Develop staff through PDRMA, IPRA and other trade associations.

Human Resources and Risk Management

The mission of the Human Resources Department is to provide excellent customer service and ensure the safety to all staff and guests. The department has two full time employees and seven part time employees. Human Resources is also committed to hiring the most qualified candidates.

The department is also responsible for the enforcement of safety rules and regulations and other risk management assessments.

2022 Accomplishments

- Advertised, interviewed and hired several full-time staff members.
- Trained and retained staff.
- Ensured staff and patrons are in a safe and secure environment.
- Effectively handled several unemployment claims.
- Increased the number of online registration to 75%.
- Hired rental attendants for both internal and external facilities to better serve the members and guests.

2023 Goals and Objectives

- Develop an employee satisfaction survey.
- Continue to evaluate and revise employee orientation and training opportunities.
- Encourage online registration to reach 85%.
- Facilitate Customer Interaction and training for all staff.

Recreation and Facility Budget Highlights

The mission of our department is to provide opportunities for participation by residents of all ages, interests and abilities. Currently our department consists of six full time staff and 31 part time staff. Our responsibility is to plan, organize and direct the operations of programs, activities and services.

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2022 Accomplishments

- Kept patrons and staff safe with no major outbreaks of COVID at any of our programs.
- New language classes added for youth and adults.
- Expanded Club Fitness Hours throughout 2021
- Outdoor Special Events were all very well attended this summer.
- Added two outdoor pickleball courts at Prairie View Park.
- Department became fully staffed by August of 2021.
- Enrollment numbers for summer programs were very good.
- Able to bring back concerts and movies to families.
Oriole pool opened and there were no major incidents.

2023 Goals and Objectives

- Plan a grand opening and provide new activities at Harrer Pool for summer of 2022.
- Grow the fitness center membership by 10 percent by updating amenities, offering special deals and find new marketing avenues.
- Work with Human Resource Superintendent to stay competitive with salaries and hire enough staff to cover current programs and offer new programs.
- Expand weekend programming in all areas.
- Continue to offer a variety of programs to our residents in a safe manner and in accordance with CDC guidelines.

Capital Items

As we look to the upcoming year, there are several items on the capital improvement plan that will occur in 2023 including the Oriole Pool bond payment in the amount of \$633,000, installing new playground equipment at Oketo Park for \$400,000 (If OSLD grant is approved \$200,000 if grant is not approved) and \$40,000 in updates to the Prairie View Fitness Center. The park district is also awarding a new contract to repair and replace various basketball and tennis courts throughout Morton Grove.

Economic Outlook

The equalized assessed valuation of the District has increased to \$933,619,672 which is much higher than the previous year due to the tri-annual reassessment by Cook County. 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 14.1% compared to the prior year.

The park district's goal is a strong fund balance, along with an emphasis on controlling expenditures that allows 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.

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Gross Domestic Product

Gross domestic product is the broadest indicator of the economy, measuring the value of final goods and services produced in the U.S. in a given time period. It is perhaps the most closely watched indicator as well, serving as a guidepost for Federal Reserve interest rate policy and for budgeting in both government and private industry.

Employment

If gross domestic product is the broadest indicator of the economy, employment is the one most personally felt. These are people's jobs we're talking about. Two distinct metrics make up the employment forecast. The more important one is the "payroll report," a summation by the Department of Labor of how many jobs the economy has created (or lost) each month. This data is broken out by sector, such as manufacturing, mining and health care. Note that simply to keep up with population growth, the economy needs to add more than 100,000 jobs every month; otherwise, the unemployment rate will rise.

That rate is the other closely watched figure. It's a simple division of the number of people who have looked for work in the prior four weeks but who do not have a job by how many people are currently in the labor force. That simplicity belies some underlying concerns about the unemployment rate. One key one: Potential workers who aren't actively looking for work aren't included in the calculation.

Interest Rates

Interest rates are of tremendous interest to borrowers (for whom they are a cost) and lenders (a category that includes individuals trying to get some return on their bank savings). Almost everyone is in one or both categories. The level of short-term rates, such as those used by banks when loaning each other money overnight, is set by the Federal Reserve through its Open Market Committee, usually at regularly scheduled meetings.

Market interest rates, including those in money markets and offered on consumer products such as certificates of deposit, follow the Fed's lead but are also subject to other influences — for example, risk, transaction costs and expectations of inflation. Generally, the longer the period of the loan, such as with 10-year Treasury Bonds or mortgages, the more important market factors become compared with the Federal Reserve's actions. We forecast both what we expect the Federal Reserve to do in the near term and to what extent that will affect the direction of long-term interest rates.

Inflation Rate

Inflation is the generally rising price of goods and services, or why things cost more. It's measured by the Department of Labor using a sample, dubbed a "market basket," of what people in urban areas in the U.S. actually buy each month. Then each month, data collectors check on the prices of those items. From that research we get the Consumer Price Index (CPI). A component of that index, the core inflation rate, which excludes the more volatile prices of food and energy, is also closely watched. At Kiplinger, we forecast changes in both.

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Economists generally believe that moderate inflation of about 2% is best for an economy. Prices that are rising too quickly cause consumers heartburn, of course, but prices that are flat or falling are a problem, too. This condition, known as deflation, makes debts more expensive to pay back and can lead to declining business investment.

Energy

Like it or not, petroleum and natural gas remain incredibly important to the U.S. economy. Knowing where oil prices are headed is critical to businesses of all stripes, from airlines to plumbing companies. Consumers planning their family budgets and vacations care, too. Not only do we monitor Department of Energy reports, but we also talk to commodities traders and petroleum engineers to forecast price trends, changes in production technologies and consumer habits.

Housing

In addition to being the roof over our heads, housing is an important sector in the economy. Three statistics form the core of our coverage: sales of existing homes (and the prices those sales fetch); sales of new homes; and housing starts, which reflect new construction that is counted in GDP. Because housing is a diversified and highly regional industry, our reporting and forecasting are informed by other research as well as conversations with industry experts as well.

Retail

Consumers are the engine of our economy, and when their spending flags, business feels it. We examine trends that are influencing their habits, such as falling gas prices, to forecast what they'll be buying in the future and how much they'll be willing to shell out both on everyday items and on big-ticket purchases such as cars and trucks.

The best thing to do as a community is to stay focused on your financial well-being. If you've invested in the stock market, be calm during any pull-back. Plummeting commodity prices, including gold, oil, and coffee, will return to the mean. All in all, an excellent time to reduce debt, build up your savings, and increase your wealth.

In conclusion we respectfully submit this 2022 budget for your review and approval.

Jeffrey Wait, Executive Director

Martin O'Brien, Superintendent of Finance

Susan Braubach, Superintendent of Recreation

Keith Gorczyca, Superintendent of Parks and Maintenance

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MORTON GROVE PARK DISTRICT

2023/2022

PROPOSED REVENUE / EXPENSE COMPARISON

ALL FUND TYPES

Revenue Yr. to Yr. Expense Yr. to Yr.
Variance Variance

BUDGET
January 1, 2022 to December 31, 2022

BUDGET
January 1, 2023 to December 31, 2023

FUND CENTER	DESCRIPTION	REVENUE	EXPENSE	VARIANCE	REVENUE	EXPENSE	VARIANCE	Revenue Yr. to Yr. Variance	Expense Yr. to Yr. Variance
01	10 CORPORATE - ADMINISTRATION	\$2,609,530	\$1,849,474	\$760,056	\$2,815,862	\$2,085,007	\$730,855	(\$206,332)	(\$235,533)
	20 CORPORATE - PARKS	0	760,056	(760,056)	0	730,855	(730,855)	\$0	\$29,201
	CORPORATE	\$2,609,530	\$2,609,530	\$0	\$2,815,862	\$2,815,862	\$0	(\$206,332)	(\$206,332)
02	10 RECREATION - ADMINISTRATION	\$1,251,374	\$821,278	\$430,096	\$1,208,947	\$757,297	\$451,650	\$42,427	\$63,981
	30 RECREATION - PROGRAMS	\$1,064,023	\$713,334	350,689	\$955,941	\$598,307	357,634	\$108,082	\$115,027
	40 RECREATION - POOLS	\$418,700	\$787,060	(368,360)	\$227,950	\$668,340	(440,390)	\$190,750	\$118,720
	50 RECREATION - PVCC	\$227,500	\$639,925	(412,425)	\$173,800	\$542,694	(368,894)	\$53,700	\$97,231
	RECREATION	\$2,961,597	\$2,961,597	\$0	\$2,566,638	\$2,566,638	\$0	\$394,959	\$394,959
05	10 POLICE PROTECTION	\$8,000	\$8,000	\$0	\$7,000	\$7,000	\$0	\$1,000	\$1,000
	10 PAVING AND LIGHTING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	15 MUSEUM	\$32,000	\$32,000	\$0	\$22,000	\$22,000	\$0	\$10,000	\$10,000
	20 IMRF	\$161,000	\$161,000	\$0	\$211,000	\$211,000	\$0	(\$50,000)	(\$50,000)
	22 FICA	\$245,000	\$245,000	\$0	\$180,000	\$180,000	\$0	\$65,000	\$65,000
	25 DEBT SERVICE	\$1,830,000	\$1,830,000	\$0	\$1,645,000	\$1,645,000	\$0	\$185,000	\$185,000
	30 LIABILITY INSURANCE	\$142,000	\$142,000	\$0	\$105,000	\$105,000	\$0	\$37,000	\$37,000
	35 SPECIAL RECREATION	\$358,000	\$358,000	\$0	\$548,000	\$548,000	\$0	(\$190,000)	(\$190,000)
	40 AUDIT	\$21,500	\$21,500	\$0	\$15,000	\$15,000	\$0	\$6,500	\$6,500
	Capital	\$2,797,500	\$2,797,500	\$0	\$2,733,000	\$2,733,000	\$0	\$64,500	\$64,500
70 TOTAL	\$1,591,000	\$1,591,000	\$0	\$7,272,500	\$7,272,500	\$0	(\$5,428,373)	(\$5,428,373)	
		\$9,959,627	\$9,959,627	\$0	\$15,388,000	\$15,388,000	\$0		

MORTON GROVE PARK DISTRICT

2023/2022

REVENUE AND EXPENSE COMPARISON BY SOURCE

SOURCE	REVENUE COMPARISON		VARIANCE	PERCENT CHANGE
	PROPOSED	CURRENT		
	January 1, 2023 to December 31, 2023	January 1, 2022 to December 31, 2022		
Property Tax	\$ 5,134,045	\$ 5,155,000	(\$20,955)	
Replacement Tax	\$ 616,246	\$ 307,164	\$309,082	
Bond Proceeds	\$ 1,000,000	\$ 7,000,000	(\$6,000,000)	
Recreation Programs	\$ 1,064,023	\$ 955,992	\$108,031	
Community Center	\$ 207,500	\$ 173,800	\$33,700	
Swimming Pools	\$ 411,700	\$ 199,950	\$211,750	
Interest	\$ 26,297	\$ 40,098	(\$13,801)	
MNASR	\$ 91,500	\$ 85,296	\$6,204	
Other	\$ 106,316	\$ 190,000	(\$83,684)	
Interfund Transfers	\$ 1,300,000	\$ 1,280,700	\$19,300	
Net operating changes	\$ 9,957,627	\$ 15,388,000	\$ (5,430,373)	-35.29%

EXPENSE COMPARISON

FUNCTION	PROPOSED	CURRENT	VARIANCE	PERCENT CHANGE
	12/31/2023	12/31/2022		
Salaries & Wages FT & PT	\$2,606,371	\$2,612,864	(\$6,493)	
Materials & Supplies	\$414,025	\$359,645	\$54,380	
Health Insurance	\$371,693	\$364,720	\$6,973	
Utilities	\$305,570	\$228,060	\$77,510	
Contractual Services	\$469,308	\$388,255	\$81,053	
Equipment	\$28,000	\$24,500	\$3,500	
Building & Landscape	\$51,000	\$46,500	\$4,500	
Miscellaneous	\$23,160	\$57,956	(\$34,796)	
Interfund Transfers	\$1,300,000	\$1,300,000	\$0	
IMRF & FICA	\$406,000	\$391,000	\$15,000	
Debt Service	\$1,830,000	\$1,645,000	\$185,000	
Liability Insurance	\$142,000	\$105,000	\$37,000	
Paving & Lighting	\$0	\$0	\$0	
Police	\$8,000	\$7,000	\$1,000	
Museum	\$32,000	\$22,000	\$10,000	
Special Recreation	\$358,000	\$548,000	(\$190,000)	
Audit	\$21,500	\$15,000	\$6,500	
Capital	\$1,591,000	\$7,272,500	(\$5,681,500)	
TOTAL	\$9,957,627	\$15,388,000	(\$5,430,373)	-35.29%
Surplus or (Deficit)	\$ -	\$ -	\$ -	\$ -

GL NUMBER	DESCRIPTION	2023 DEPARTMENT REQUESTED BUDGET	2023 FINANCE REVIEW BUDGET	2023 FINAL APPROVED BUDGET
Dept 10 - ADMINISTRATION				
01-10-411100	TAX RECEIPTS REV-REAL ESTATE TAXE	3,000,000.00	2,300,000.00	2,300,000.00
01-10-412100	TAX RECEIPTS REV-REPLACEMENT TAXE	214,746.00	146,746.00	146,746.00
01-10-430100	INTEREST-INTEREST INCOME	26,297.00	42,080.00	42,080.00
01-10-481810	MISCELLANEOUS REV-MISC. - GENERAL	17,821.00	29,204.00	29,204.00
01-10-485500	MISCELLANEOUS REV-MNASR RENT	91,500.00	91,500.00	91,500.00
01-10-511100	SALARIES & WAGES-DIRECTOR	167,445.00	164,435.00	164,435.00
01-10-511200	SALARIES-SUPERINTENDENT OF HR & R	71,550.00	69,600.00	69,600.00
01-10-511300	SALARIES-SUPERINTENDENT OF FINANC	122,185.00	119,955.00	119,955.00
01-10-512720	SALARIES & WAGES-FINANCE COORDINA	59,015.00	57,945.00	57,945.00
01-10-520100	MATRL AND SUPP-BANK SERVICE CHARG	6,500.00	6,400.00	6,400.00
01-10-520110	MATRL AND SUPP-OFFICE EXP - SUPPL	5,000.00	5,000.00	5,000.00
01-10-520120	MATRL AND SUPP-OFFICE EXP - PRINT	500.00	500.00	500.00
01-10-520130	MATRL AND SUPP-OFFICE EXP - POSTA	4,000.00	4,000.00	4,000.00
01-10-520140	MATRL AND SUPP-OFFICE EXP - BOTTL	1,000.00	1,000.00	1,000.00
01-10-520160	MATRL AND SUPP-OFFICE EXP - PUBLI	1,000.00	1,000.00	1,000.00
01-10-530310	INSURANCE-INS - HEALTH & LIFE - D	231,125.00	257,766.00	257,766.00
01-10-540110	UTILITIES-ELECTRICTY	16,170.00	17,640.00	17,640.00
01-10-540120	UTILITIES-HEATING FUEL	10,890.00	11,880.00	11,880.00
01-10-540130	UTILITIES-WATER	1,100.00	1,200.00	1,200.00
01-10-540150	UTILITIES-TELEPHONE	22,560.00	25,080.00	25,080.00
01-10-551120	CONTRACT SVCS-LEGAL - EXTRA SERVI	80,000.00	80,000.00	80,000.00
01-10-551400	CONTRACTUAL SERVICES-BAMBOO PAYRO		12,000.00	12,000.00
01-10-552100	CNTRCT SVCS-SOFTWARE SERVICE AGRE	6,000.00	5,000.00	5,000.00
01-10-552200	CONTRACT SVCS-FRAMEWORK IT ASSIST	60,000.00	60,000.00	60,000.00
01-10-554100	CONTRACTUAL SERVICES-AGREEMENTS -	25,000.00	24,000.00	24,000.00
01-10-560100	EQUIPMENT-NEW EQUIP - OFFICE	1,000.00	1,000.00	1,000.00
01-10-560800	EQUIPMENT-NEW EQUIP - COMPUTER -	1,500.00	1,500.00	1,500.00
01-10-560810	EQUIPMENT-NEW EQUIP - COMPUTER -	1,000.00	1,000.00	1,000.00
01-10-580100	EXP MISC.-HUMAN RESOURCE EXPENSES	6,000.00	6,000.00	6,000.00
01-10-580200	EXP MISC.-EXECUTIVE DIRECTOR SEMI	1,000.00	1,000.00	1,000.00
01-10-580201	EXP MISC.-RENEWAL OF STRATEGIC PL	1,000.00	1,000.00	1,000.00
01-10-581100	BUSINESS MEETINGS	500.00	500.00	500.00
01-10-581110	EXP MISCELLANEOUS-COMMISSIONERS E	2,000.00	2,000.00	2,000.00
01-10-581120	EXP MISC-COMM EXPENSE - EDUC SEMI	14,250.00	14,250.00	14,250.00

GL NUMBER	DESCRIPTION	DEPARTMENT	2023 REQUESTED BUDGET	2023 FINANCE REVIEW BUDGET	2023 FINAL APPROVED BUDGET
Dept 10 - ADMINISTRATION					
01-10-581200	EXP MISC.-EDUCATIONAL SEMINARS -		13,763.00	13,763.00	13,763.00
01-10-581250	EXP MISCELLANEOUS-BUSINESS MEALS		500.00	500.00	500.00
01-10-581300	EXP MISC.-EMPLOYEE TRAVEL ALLOWAN		500.00	500.00	500.00
01-10-581400	EXP MISCELLANEOUS-DUES & SUBSCRIP		12,560.00	12,560.00	12,560.00
01-10-581500	EXP MISCELLANEOUS-UNIFORMS		1,500.00	1,500.00	1,500.00
01-10-581600	EXP MISC.-MORTON GROVE SPECIAL EV		7,500.00	7,500.00	7,500.00
01-10-581700	EXP MISCELLANEOUS-HOLIDAY DECORAT		500.00	500.00	500.00
01-10-589105	EXP MISCELLANEOUS-EMPLOYEE RECOGN		5,000.00	5,000.00	5,000.00
01-10-589110	EXP MISC.-MARKETING SPECIAL EVENT		5,000.00	5,000.00	5,000.00
01-10-589200	EXP MISCELLANEOUS-EQUITY TRANSFER		1,610,000.00	850,000.00	850,000.00
NET OF REVENUES/APPROPRIATIONS - 10 - ADMINISTRATION			774,251.00	760,056.00	760,056.00

GL NUMBER	DESCRIPTION	DEPARTMENT	2023 REQUESTED BUDGET	2023 FINANCE REVIEW BUDGET	2023 FINAL APPROVED BUDGET
Dept 20 - PARKS MAINT					
01-20-511400	SALARIES-SUPERINTENDENT OF PARKS		97,410.00	93,850.00	93,850.00
01-20-512120	SALARIES & WAGES-PARKS FOREMAN		90,825.00	89,175.00	89,175.00
01-20-512130	SALARIES & WAGES - FULLTIME		390,316.00	381,331.00	381,331.00
01-20-512150	SALARIES & WAGES-FULLTIME - OT		20,000.00	20,000.00	20,000.00
01-20-513100	SALARIES & WAGES-SUMMER STAFF		25,000.00	25,000.00	25,000.00
01-20-520221	MATRL-SUPP-R & R - BLDG REPAIR SE		500.00	500.00	500.00
01-20-520223	MATRL-SUP-R & R - GROUNDS REPAIR		500.00	500.00	500.00
01-20-520225	MATRL-SUPP-R & R - VEHICLE REPAIR		5,000.00	5,000.00	5,000.00
01-20-520230	MATERIALS AND SUPPLIES-RENTAL MAC		1,500.00	1,500.00	1,500.00
01-20-520312	MATERIALS AND SUPPLIES-JANITOR SU		13,000.00	13,000.00	13,000.00
01-20-520318	MATRL AND SUPP-MAINT. - MATL1S -		500.00	500.00	500.00
01-20-520321	MATRL AND SUPP-MAINT. - MAT1LS -		6,500.00	6,500.00	6,500.00
01-20-520323	MATRL AND SUPP-MAINT. - MAT'LS -		7,000.00	7,000.00	7,000.00
01-20-520325	MATRL-SUPP-MAINT. - MAT'LS - VEHI		13,500.00	13,500.00	13,500.00
01-20-520327	MATRL- SUPP-MAINT. - BALL FIELDS		1,500.00	1,500.00	1,500.00
01-20-520328	MATRL-SUPP-MAINT. -PLAYGROUND MUL		5,500.00	5,500.00	5,500.00
01-20-520335	MATERIALS AND SUPPLIES-SUPPLIES -		500.00	500.00	500.00
01-20-520400	MATRL-SUPP-SUPPLIES - TOOLS & HAR		2,500.00	2,500.00	2,500.00
01-20-520500	MATRL-SUPP-SUPPLIES - GAS & OIL V		17,000.00	17,000.00	17,000.00
01-20-554100	CONTRACTUAL SERVICES-AGREEMENTS -		35,000.00	35,000.00	35,000.00
01-20-560200	EQUIPMENT-NEW EQUIP - MAINT		5,000.00	5,000.00	5,000.00
01-20-560300	EQUIPMENT-NEW EQUIP - BLDG		1,500.00	1,500.00	1,500.00
01-20-570150	BLDG-LANDSCAPE-GENERAL PARK IMPRO		6,500.00	6,500.00	6,500.00
01-20-570200	BUILDING & LANDSCAPE-BUILDING REP		4,500.00	4,500.00	4,500.00
01-20-570300	BLDG-LANDSCAPE-GRASS-SEED-SOD-FER		7,500.00	7,500.00	7,500.00
01-20-570400	BLDG-LANDSCAPE-TREES-SHRUBS-FLOWE		3,500.00	3,500.00	3,500.00
01-20-570410	BLDG-LNDSCP-BLK DIRT-SAND-FILL-BA		8,000.00	8,000.00	8,000.00
01-20-581200	EXP MISC.-EDUCATIONAL SEMINARS -		1,500.00	1,500.00	1,500.00
01-20-581500	EXP MISCELLANEOUS-UNIFORMS		1,700.00	1,700.00	1,700.00
01-20-581501	PRAIRIE VIEW ICE ARENA		1,000.00	1,000.00	1,000.00
NET OF REVENUES/APPROPRIATIONS - 20 - PARKS MAINT			(774,251.00)	(760,056.00)	(760,056.00)
ESTIMATED REVENUES - FUND 01			3,350,364.00	2,609,530.00	2,609,530.00
APPROPRIATIONS - FUND 01			3,350,364.00	2,609,530.00	2,609,530.00
NET OF REVENUES/APPROPRIATIONS - FUND 01					
BEGINNING FUND BALANCE					
ENDING FUND BALANCE					

GL NUMBER	DESCRIPTION	DEPARTMENT	2023 REQUESTED BUDGET	2023 FINANCE REVIEW BUDGET	2023 FINAL APPROVED BUDGET
Dept 01 - ATHLETICS					
02-01-490103	PRGM REV-BASKETBALL - YOUTH INST		1,080.00	1,080.00	1,080.00
02-01-490105	PROGRAM FEES REV-PICKLEBALL		1,440.00	1,440.00	1,440.00
02-01-490131	PRGM REV-SOFTBALL - ADULT LEAGUE		21,150.00	21,150.00	21,150.00
02-01-490141	PROGRAM FEES REV-SPORTS TOURNAMEN		920.00	920.00	920.00
02-01-490165	PROGRAM FEES REV-TENNIS LESSONS		3,429.00	3,429.00	3,429.00
02-01-490170	PRGM REV-YOUTH ATHLETIC CONTRACT		10,000.00	10,000.00	10,000.00
02-01-490176	PROGRAM FEES REV-ISKC KARATE		47,967.00	47,967.00	47,967.00
02-01-490179	PROGRAM FEES REV-TKDO		12,920.00	12,920.00	12,920.00
02-01-490182	PROGRAM FEES REV-AYSO SOCCER SETU		3,000.00	3,000.00	3,000.00
02-01-490193	PROGRAM REVENUE HOT SHOTS		79,029.00	79,029.00	79,029.00
02-01-490212	PROGRAM FEES REV-INDOOR COURT REN		30,000.00	30,000.00	30,000.00
02-01-490512	PROGRAM FEES -OUTDOOR FIELDS/COUR		47,000.00	47,000.00	47,000.00
02-01-591131	INSTR SAL-SOFTBALL - ADULT SOFTBA		2,875.00	2,875.00	2,875.00
02-01-591165	INSTRUCTOR SALARIES-TENNIS LESSON		2,275.00	2,275.00	2,275.00
02-01-591212	STAFF FOR INDOOR COURT RENTALS		5,929.00	5,929.00	5,929.00
02-01-592103	CONTRACTING SERVICES - BASKETBALL		1,080.00	1,080.00	1,080.00
02-01-592105	CONTRACTING SERVICES-PICKLEBALL		1,008.00	1,008.00	1,008.00
02-01-592131	CONTRACTING-SOFTBALL - ADULT SOFT		6,560.00	6,560.00	6,560.00
02-01-592141	CONTRACTING SERVICES-SPORTS TOURN		300.00	300.00	300.00
02-01-592170	CONTRACTING-YOUTH ATHLETIC CONTRA		7,000.00	7,000.00	7,000.00
02-01-592176	CONTRACTING SERVICES-ISKC KARATE		35,975.00	35,975.00	35,975.00
02-01-592179	CONTRACTING SERVICES-TKDO		9,044.00	9,044.00	9,044.00
02-01-592193	CONTRACTINGSERVICES-HOT SHOTS		55,320.00	55,320.00	55,320.00
02-01-593103	PRGM SUPP-BASKETBALL - YOUTH INST		285.00	285.00	285.00
02-01-593131	PRGM SUPP-SOFTBALL - ADULT SOFTBA		5,100.00	5,100.00	5,100.00
02-01-593141	PROGRAM SUPPLIES-SPORTS TOURNAMEN		400.00	400.00	400.00
02-01-593165	PROGRAM SUPPLIES-TENNIS LESSONS		300.00	300.00	300.00
02-01-593212	PROGRAM SUPPLIES - GYM RENTALS		500.00	500.00	500.00
02-01-593512	PROGRAM SUPPLIES-FIELD RENTAL		500.00	500.00	500.00
NET OF REVENUES/APPROPRIATIONS - 01 - ATHLETICS			123,484.00	123,484.00	123,484.00

GL NUMBER	DESCRIPTION	2023 DEPARTMENT REQUESTED BUDGET	2023 FINANCE REVIEW BUDGET	2023 FINAL APPROVED BUDGET
Dept 03 - CAMPS 02-03-490412	PROGRAM FEES REV-CAMP	217,470.00	217,470.00	217,470.00
02-03-490417	PROGRAM FEES REV-CAMP EXTENDED	14,680.00	14,680.00	14,680.00
02-03-490418	PRGM REV-RISE-N-SHINE (BEFORE CA	7,680.00	7,680.00	7,680.00
02-03-591412	OFFICIATING SERVICES- CAMP	102,567.00	102,567.00	102,567.00
02-03-591417	INSTRUCTOR SALARIES-CAMP - EXTEND	6,016.00	6,016.00	6,016.00
02-03-591418	INSTR SAL-RISE-N-SHINE (BEFORE CA	2,720.00	2,720.00	2,720.00
02-03-592412	CONTRACTING SERVICES- CAMP	29,536.00	29,536.00	29,536.00
02-03-593412	PROGRAM SUPPLIES-CAMP	7,570.00	7,570.00	7,570.00
02-03-593417	PROGRAM SUPPLIES-CAMP - EXTENDED	400.00	400.00	400.00
02-03-593418	PRGM SUPP-RISE-N-SHINE (BEFORE CA	500.00	500.00	500.00
NET OF REVENUES/APPROPRIATIONS - 03 - CAMPS		90,521.00	90,521.00	90,521.00

GL NUMBER	DESCRIPTION	DEPARTMENT	2023 REQUESTED BUDGET	2023 FINANCE REVIEW BUDGET	2023 FINAL APPROVED BUDGET
Dept 04 - DANCE					
02-04-490514	PROGRAM FEES REV-DANCE CLASSES		43,150.00	43,150.00	43,150.00
02-04-490520	PROGRAM FEES REV-DANCE - RECITAL		5,315.00	5,315.00	5,315.00
02-04-591514	INSTRUCTOR SALARIES-DANCE - CREAT		22,484.00	22,484.00	22,484.00
02-04-591520	INSTRUCTOR SALARIES-DANCE - RECIT		726.00	726.00	726.00
02-04-592514	CONTRACTING SERVICES-DANCE - CREA		1,100.00	1,100.00	1,100.00
02-04-592520	CONTRACTING SERVICES-DANCE - RECI		2,490.00	2,490.00	2,490.00
02-04-593514	PROGRAM SUPPLIES-DANCE - CREATIVE		6,600.00	6,600.00	6,600.00
02-04-593520	PROGRAM SUPPLIES-DANCE - RECITAL		505.00	505.00	505.00
NET OF REVENUES/APPROPRIATIONS - 04 - DANCE			14,560.00	14,560.00	14,560.00

GL NUMBER	DESCRIPTION	DEPARTMENT	2023 REQUESTED BUDGET	2023 FINANCE REVIEW BUDGET	2023 FINAL APPROVED BUDGET
Dept 05 - ARTS & CRAFTS					
02-05-490617	PROGRAM FEES REV-GUITAR LESSONS		4,950.00	4,950.00	4,950.00
02-05-490618	PROGRAM FEES REV-MUSIC		700.00	700.00	700.00
02-05-490622	PROGRAM FEES REV-LAUGUAGE CLASSES		1,020.00	1,020.00	1,020.00
02-05-490623	PROGRAM FEES REV-ADULT GENERAL IN		700.00	700.00	700.00
02-05-490624	PROGRAM FEES REV-YOUTH CONTRACTUA		5,968.00	5,968.00	5,968.00
02-05-591623	INSTR SAL-ADULT GENERAL INTEREST		500.00	500.00	500.00
02-05-592617	CONTRACTING SERVICES-GUITAR LESSO		3,465.00	3,465.00	3,465.00
02-05-592622	CONTRACTING SERVICES-LANGUAGE CLA		714.00	714.00	714.00
02-05-592623	CONTRACTING-ADULT GENERAL INTERES		490.00	490.00	490.00
02-05-592624	CONTRACTING SERVICES-YOUTH CONTRA		4,177.00	4,177.00	4,177.00
NET OF REVENUES/APPROPRIATIONS - 05 - ARTS & CRAFTS			3,992.00	3,992.00	3,992.00

GL NUMBER	DESCRIPTION	DEPARTMENT	2023 REQUESTED BUDGET	2023 FINANCE REVIEW BUDGET	2023 FINAL APPROVED BUDGET
Dept 06 - PRESCHOOL-INFANTS					
02-06-490711	PROGRAM FEES REV-PRE SCHOOL		120,904.00	120,904.00	120,904.00
02-06-490715	PROGRAM FEES REV-TODDLER VARIETY		2,916.00	2,916.00	2,916.00
02-06-490716	PROGRAM FEES REV-INDOOR PLAYGROUN		684.00	684.00	684.00
02-06-591711	INSTRUCTOR SALARIES-PRE SCHOOL AI		92,730.00	92,730.00	92,730.00
02-06-591715	INSTRUCTOR SALARIES-TODDLER VARIE		324.00	324.00	324.00
02-06-592715	CONTRACTING SERVICES-TODDLER VARI		258.00	258.00	258.00
02-06-593711	PROGRAM SUPPLIES-PRE SCHOOL		3,930.00	3,930.00	3,930.00
02-06-593715	PROGRAM SUPPLIES-TODDLER VARIETY		500.00	500.00	500.00
02-06-593716	PROGRAM SUPPLIES-INDOOR PLAYGROUN		300.00	300.00	300.00
NET OF REVENUES/APPROPRIATIONS - 06 - PRESCHOOL-INFA			26,462.00	26,462.00	26,462.00

GL NUMBER	DESCRIPTION	DEPARTMENT	2023 REQUESTED BUDGET	2023 FINANCE REVIEW BUDGET	2023 FINAL APPROVED BUDGET
Dept 07 - VARIED INTERESTS					
02-07-490813	PROGRAM FEES REV-BIRTHDAY PARTIES		7,260.00	7,260.00	7,260.00
02-07-490815	PROGRAM FEES REV-PIANO LESSONS		19,504.00	19,504.00	19,504.00
02-07-490818	PROGRAM FEES REV-STEM CLASSES		1,260.00	1,260.00	1,260.00
02-07-490819	PROGRAM FEES REV-GAP		19,500.00	19,500.00	19,500.00
02-07-490820	PROGRAM FEES REV-EARLY RELEASE		7,270.00	7,270.00	7,270.00
02-07-490821	PROGRAM FEES REV-PUPPY TRAINING		8,532.00	8,532.00	8,532.00
02-07-490823	PROGRAM FEES REV-B4		27,993.00	27,993.00	27,993.00
02-07-490825	PROGRAM FEES REV-BASE		173,230.00	173,230.00	173,230.00
02-07-490826	PROGRAM FEES REV-KINDER ODYSSEY D		77,400.00	77,400.00	77,400.00
02-07-490834	PROGRAM FEES REV-ACTING/IMPROV		3,240.00	3,240.00	3,240.00
02-07-490838	PROGRAM FEES REV-ADULT TRIPS		6,565.00	6,565.00	6,565.00
02-07-490840	PROGRAM FEES REV-MAGIC		1,460.00	1,460.00	1,460.00
02-07-591813	INSTRUCTOR SALARIES-BIRTHDAY PART		2,244.00	2,244.00	2,244.00
02-07-591815	INSTRUCTOR SALARIES-PIANO LESSONS		12,915.00	12,915.00	12,915.00
02-07-591819	INSTRUCTOR SALARIES-GAP		8,280.00	8,280.00	8,280.00
02-07-591820	INSTRUCTOR SALARIES-EARLY RELEASE		2,029.00	2,029.00	2,029.00
02-07-591823	INSTRUCTOR SALARIES-B4		17,280.00	17,280.00	17,280.00
02-07-591825	INSTRUCTOR SALARIES-BASE		107,393.00	107,393.00	107,393.00
02-07-591826	INSTRUCTOR SALARIES-KINDER ODY DI		50,082.00	50,082.00	50,082.00
02-07-592815	CONTRACTING SERVICES-PIANO LESSON		500.00	500.00	500.00
02-07-592818	CONTRACTING SERVICES-STEM CLASSES		882.00	882.00	882.00
02-07-592819	CONTRACTING SERVICES-GAP		4,280.00	4,280.00	4,280.00
02-07-592821	CONTRACTING SERVICES-PUPPY TRAINI		5,972.00	5,972.00	5,972.00
02-07-592834	CONTRACTING SERVICES - ACTING IMP		2,268.00	2,268.00	2,268.00
02-07-592838	CONTRACTING SERVICES-ADULT TRIPS		3,384.00	3,384.00	3,384.00
02-07-592840	CONTRACTING SERVICES-MAGIC		1,022.00	1,022.00	1,022.00
02-07-593813	PROGRAM SUPPLIES-BIRTHDAY PARTIES		2,070.00	2,070.00	2,070.00
02-07-593819	PROGRAM SUPPLIES-GAP		1,000.00	1,000.00	1,000.00
02-07-593820	PROGRAM SUPPLIES-EARLY RELEASE		1,300.00	1,300.00	1,300.00
02-07-593823	PROGRAM SUPPLIES-B4		1,788.00	1,788.00	1,788.00
02-07-593825	PROGRAM SUPPLIES-BASE		12,040.00	12,040.00	12,040.00
02-07-593826	PROGRAM SUPPLIES-KINDER ODY DIST		1,500.00	1,500.00	1,500.00
02-07-593838	PROGRAM SUPPLIES-ADULT TRIPS		2,275.00	2,275.00	2,275.00

GL NUMBER	DESCRIPTION	DEPARTMENT	2023 REQUESTED BUDGET	2023 FINANCE REVIEW BUDGET	2023 FINAL APPROVED BUDGET
Dept 07 -	VARIED INTERESTS				
NET OF REVENUES/APPROPRIATIONS -	07 - VARIED INTERES		112,710.00	112,710.00	112,710.00

GL NUMBER	DESCRIPTION	DEPARTMENT	2023 REQUESTED BUDGET	2023 FINANCE REVIEW BUDGET	2023 FINAL APPROVED BUDGET
Dept 08 - SPECIAL	EVENTS				
02-08-490911	PROGRAM FEES REV-SK RUN		1,000.00	1,000.00	1,000.00
02-08-490912	PROGRAM FEES REV-HALLOWEEN PARTY		1,200.00	1,200.00	1,200.00
02-08-490914	PROGRAM FEES REV-COLD BREWS		3,275.00	3,275.00	3,275.00
02-08-490917	PROGRAM FEES REV-HOLLY DAYS		5,000.00	5,000.00	5,000.00
02-08-490919	PRGM REV-DADDY DAUGHTER DATE NIG		2,200.00	2,200.00	2,200.00
02-08-490925	PROGRAM FEES REV-SILVER BELL		450.00	450.00	450.00
02-08-490936	PROGRAM FEES REV-FAMILY CAMPOUTS		750.00	750.00	750.00
02-08-490938	PROGRAM FEES REV-EGGSTRAVAGANZA		1,000.00	1,000.00	1,000.00
02-08-490939	PROGRAM FEES REV-FAMILY FUN NIGHT		480.00	480.00	480.00
02-08-490943	PROGRAM FEES REV-FAMILY EVENTS		2,965.00	2,965.00	2,965.00
02-08-490946	PROGRAM FEES REV-HOLIDAY HOUSE VI		1,950.00	1,950.00	1,950.00
02-08-490947	PROGRAM FEES REV-ANIMAL EVENTS		287.00	287.00	287.00
02-08-490948	PROGRAM FEES REV-CRAFTSHOW		400.00	400.00	400.00
02-08-490952	PROGRAM FEES-GINGERBREAD HOUSE WO		880.00	880.00	880.00
02-08-591925	INSTRUCTOR SALARIES-SILVER BELL		120.00	120.00	120.00
02-08-591945	INSTRUCTOR SALARIES-BACK TO SCHOO		100.00	100.00	100.00
02-08-592911	CONTRACTING SERVICES-SK RUN		200.00	200.00	200.00
02-08-592912	CONTRACTING SERVICES-HALLOWEEN PA		2,500.00	2,500.00	2,500.00
02-08-592914	CONTRACTING SERVICES-COLD BREWS		700.00	700.00	700.00
02-08-592917	CONTRACTING SERVICES - HOLLY DAYS		800.00	800.00	800.00
02-08-592919	CONTRACTING-DADDY DAUGHTER DATE N		500.00	500.00	500.00
02-08-592925	CONTRACTING SERVICES-SILVER BELL		300.00	300.00	300.00
02-08-592926	CONTRACTING-SUMMER CONCERT SERIES		15,000.00	15,000.00	15,000.00
02-08-592935	CONTRACTING SERVICES-MOVIES IN TH		1,440.00	1,440.00	1,440.00
02-08-592939	CONTRACTING SERVICES-FAMILY FUN N		700.00	700.00	700.00
02-08-592943	CONTRACTING SERVICES-HOT WHEELS C		3,700.00	3,700.00	3,700.00
02-08-592945	CONTRACTING SERVICES-BACK TO SCHO		5,000.00	5,000.00	5,000.00
02-08-592946	CONTRACTING SERVICES-HOLIDAY HOUS		600.00	600.00	600.00
02-08-593911	PROGRAM SUPPLIES-5K RUN		400.00	400.00	400.00
02-08-593912	PROGRAM SUPPLIES-HALLOWEEN PARTY		1,000.00	1,000.00	1,000.00
02-08-593914	PROGRAM SUPPLIES-COLD BREWS		980.00	980.00	980.00
02-08-593917	PROGRAM SUPPLIES-HOLLY DAYS		4,200.00	4,200.00	4,200.00
02-08-593919	PRGM SUPP-DADDY/DAUGHTER DATE NIG		1,000.00	1,000.00	1,000.00
02-08-593925	PROGRAM SUPPLIES-SILVER BELL		150.00	150.00	150.00

GL NUMBER	DESCRIPTION	DEPARTMENT	2023 REQUESTED BUDGET	FINANCE	2023 REVIEW BUDGET	FINAL	2023 APPROVED BUDGET
Dept 08 - SPECIAL EVENTS							
02-08-593926	PROGRAM SUPPLIES-SUMMER CONCERT S		385.00		385.00		385.00
02-08-593936	PROGRAM SUPPLIES-FAMILY CAMPOUT		525.00		525.00		525.00
02-08-593938	PROGRAM SUPPLIES-EGGSTRAVAGANZA		600.00		600.00		600.00
02-08-593939	HOT COCO SUPPLIES		30.00		30.00		30.00
02-08-593943	PROGRAM SUPPLIES-HOT WHEELS CLASS		100.00		100.00		100.00
02-08-593945	PROGRAM SUPPLIES-BACK TO SCHOOL B		100.00		100.00		100.00
02-08-593946	PROGRAM SUPPLIESHOLIDAY HOUSE VIS		500.00		500.00		500.00
02-08-593947	PROGRAM SUPPLIES-STEMULATION		200.00		200.00		200.00
02-08-593950	PROGRAM SUPPLIES-FREE EVENTS		3,000.00		3,000.00		3,000.00
02-08-593952	GINGERBREAD HOUSE		475.00		475.00		475.00
NET OF REVENUES/APPROPRIATIONS - 08 - SPECIAL EVENTS			(23,468.00)		(23,468.00)		(23,468.00)

GL NUMBER	DESCRIPTION	DEPARTMENT	2023 REQUESTED BUDGET	2023 FINANCE REVIEW BUDGET	2023 FINAL APPROVED BUDGET
Dept 09 - SENIOR 02-09-490224	FITNESS WELLNESS PROGRAMS		800.00	800.00	800.00
02-09-490231	PROGRAM FEES REV-PERSONAL TRAININ		4,000.00	4,000.00	4,000.00
02-09-490232	PROGRAM FEES REV-CONTRACTUAL FITN		100.00	100.00	100.00
02-09-591224	SALARIES - WELLNESS PROGRAM		172.00	172.00	172.00
02-09-591231	INSTRUCTOR SALARIES-PERSONAL TRAI		2,000.00	2,000.00	2,000.00
02-09-593224	PROGRAM SUPPLIES - WELLNESS PROGR		300.00	300.00	300.00
NET OF REVENUES/APPROPRIATIONS - 09 - SENIOR FITNESS			2,428.00	2,428.00	2,428.00

GL NUMBER	DESCRIPTION	2023 DEPARTMENT REQUESTED BUDGET	2023 FINANCE REVIEW BUDGET	2023 FINAL APPROVED BUDGET
Dept 10 - ADMINISTRATION				
02-10-411100	TAX RECEIPTS REV-REAL ESTATE TAXE	1,230,000.00	1,200,000.00	1,200,000.00
02-10-411200	TAX RECPT REV-REAL ESTATE TAXES-A		50,000.00	50,000.00
02-10-481810	MISCELLANEOUS REV-MISC. - GENERAL		1,374.00	1,374.00
02-10-511500	SALARIES-SUPERINTENDENT OF RECREA	92,260.00	89,740.00	89,740.00
02-10-511800	SALARIES & WAGES-COMMUNICATION MA	67,735.00	66,505.00	66,505.00
02-10-512300	SALARIES & WAGES-RECREATION SUPER	283,730.00	276,005.00	276,005.00
02-10-512710	SALARIES-RECREATION/SAFETY COORDI	45,390.00	47,850.00	47,850.00
02-10-520100	MATRL AND SUPP-BANK SERVICE CHARG	35,000.00	45,000.00	45,000.00
02-10-520110	MATRL AND SUPP-OFFICE EXP - SUPPL	5,000.00	5,000.00	5,000.00
02-10-520130	MATRL AND SUPP-OFFICE EXP - POSTA	614.00	614.00	614.00
02-10-530310	INSURANCE-INS - HEALTH & LIFE - D	172,714.00	171,983.00	171,983.00
02-10-540110	UTILITIES-ELECTRICTY	15,400.00	16,800.00	16,800.00
02-10-540120	UTILITIES-HEATING FUEL	7,700.00	10,200.00	10,200.00
02-10-540130	UTILITIES-WATER	1,100.00	1,200.00	1,200.00
02-10-540150	UTILITIES-TELEPHONE	22,560.00	25,080.00	25,080.00
02-10-554100	CONTRACTUAL SERVICES-AGREEMENTS -	42,500.00	42,500.00	42,500.00
02-10-560100	EQUIPMENT-NEW EQUIP - OFFICE	2,000.00	2,000.00	2,000.00
02-10-560810	EQUIPMENT-NEW EQUIP - COMPUTER -	1,000.00	1,000.00	1,000.00
02-10-580202	COMPREHENSIVE PLAN COSTS	1,000.00	1,000.00	1,000.00
02-10-581200	EXP MISC.-EDUCATIONAL SEMINARS -	11,056.00	11,056.00	11,056.00
02-10-581210	EXP MISC-EDUCATIONAL COMPUTER TRA	1,000.00	1,000.00	1,000.00
02-10-581300	EXP MISC.-EMPLOYEE TRAVEL ALLOWAN	1,000.00	1,000.00	1,000.00
02-10-581400	EXP MISCELLANEOUS-DUES & SUBSCRIP	1,745.00	1,745.00	1,745.00
02-10-581500	EXP MISCELLANEOUS-UNIFORMS	2,000.00	2,000.00	2,000.00
02-10-581600	EXP MISC.-MORTON GROVE SPECIAL EV	1,000.00	1,000.00	1,000.00
02-10-589105	EXP MISCELLANEOUS-EMPLOYEE RECOGN	1,000.00	1,000.00	1,000.00
NET OF REVENUES/APPROPRIATIONS - 10 - ADMINISTRATION		415,496.00	430,096.00	430,096.00

GL NUMBER	DESCRIPTION	DEPARTMENT	2023 REQUESTED BUDGET	2023 FINANCE REVIEW BUDGET	2023 FINAL APPROVED BUDGET
Dept 21 - HARRER POOL					
02-21-420210	FEEES AND ADMISSIONS-POOL PASSES		90,000.00	90,000.00	90,000.00
02-21-420220	FEEES AND ADMISSIN-POOL - DAILY RE		115,000.00	118,000.00	118,000.00
02-21-420230	FEEES AND ADMISSIONS-LIMITED POOL		7,500.00	7,500.00	7,500.00
02-21-420250	FEEES AND ADMISSIONS-POOL - SWIM L		2,000.00	2,000.00	2,000.00
02-21-420260	FEEES AND ADMISSIONS-MERCHANDISE		4,700.00	4,700.00	4,700.00
02-21-420280	FEEES AND ADMISSIONS-POOL - RENTAL		6,000.00	6,000.00	6,000.00
02-21-513302	SALARIES & WAGES-POOL - MANAGER		40,000.00	40,000.00	40,000.00
02-21-513306	SALARIES & WAGES-POOL - GUARDS		180,000.00	180,000.00	180,000.00
02-21-513308	SALARIES & WAGES-POOL - CASHIERS		55,000.00	55,000.00	55,000.00
02-21-513309	SALARIES -WATER EXERCISE INSTRUCT		1,000.00	1,000.00	1,000.00
02-21-513310	SALARIES & WAGES-INCENTIVES		500.00	500.00	500.00
02-21-513326	SALARIES & WAGES-END OF YEAR INCE		5,000.00	5,000.00	5,000.00
02-21-520110	MATRL AND SUPP-OFFICE EXP - SUPPL		1,500.00	1,500.00	1,500.00
02-21-520260	MATRL AND SUPP-REPAIR EQUIP - MAI		2,000.00	2,000.00	2,000.00
02-21-520312	MATERIALS AND SUPPLIES-JANITOR SU		2,000.00	2,000.00	2,000.00
02-21-520313	MATRL AND SUPP-SUPPLIES - GUARD T		5,000.00	5,000.00	5,000.00
02-21-520314	MATRL AND SUPP-SUPPLIES - WATER E		300.00	300.00	300.00
02-21-540110	UTILITIES-ELECTRICTY		11,000.00	12,000.00	12,000.00
02-21-540120	UTILITIES-HEATING FUEL		33,000.00	40,800.00	40,800.00
02-21-540130	UTILITIES-WATER		22,000.00	24,000.00	24,000.00
02-21-552200	CONTRACT SVCS-FRAMEWORK IT ASSIST		1,000.00	1,000.00	1,000.00
02-21-553100	CONTRACTUAL SERVICES-POOL - CHEMI		30,000.00	30,000.00	30,000.00
02-21-554100	CONTRACTUAL SERVICES-AGREEMENTS -		5,000.00	5,000.00	5,000.00
02-21-560700	EQUIPMENT-NEW EQUIP - POOL		8,000.00	8,000.00	8,000.00
02-21-570600	BLDG-LANDSCAPE-POOL - BLDG & REPA		6,000.00	6,000.00	6,000.00
02-21-584100	EXP MISC.-POOL - GUARD SUITS & SU		6,000.00	6,000.00	6,000.00
02-21-584300	EXP MISCELLANEOUS-POOL - SPECIAL		2,000.00	2,000.00	2,000.00
02-21-584400	EXP MISCELLANEOUS-POOL - MISC EXP		1,000.00	1,000.00	1,000.00
NET OF REVENUES/APPROPRIATIONS - 21 - HARRER POOL			(192,100.00)	(199,900.00)	(199,900.00)

GL NUMBER	DESCRIPTION	2023 DEPARTMENT REQUESTED BUDGET	2023 FINANCE REVIEW BUDGET	2023 FINAL APPROVED BUDGET
Dept 22 - ORIOLE POOL				
02-22-420210	FEEES AND ADMISSIONS-POOL PASSES	70,000.00	70,000.00	70,000.00
02-22-420220	FEEES AND ADMISSIONS-POOL - DAILY RE	46,000.00	50,000.00	50,000.00
02-22-420250	FEEES AND ADMISSIONS-POOL - SWIM L	20,000.00	20,000.00	20,000.00
02-22-420280	FEEES AND ADMISSIONS-POOL - RENTAL	13,000.00	13,000.00	13,000.00
02-22-420282	FEEES AND ADMI-POOL - RENTALS - DA	12,000.00	12,000.00	12,000.00
02-22-513302	SALARIES & WAGES-POOL - MANAGER	37,000.00	37,000.00	37,000.00
02-22-513306	SALARIES & WAGES-POOL - GUARDS	170,000.00	170,000.00	170,000.00
02-22-513308	SALARIES & WAGES-POOL - CASHIERS	30,000.00	30,000.00	30,000.00
02-22-513310	SALARIES & WAGES-INCENTIVES	500.00	500.00	500.00
02-22-513314	SALARIES & WAGES-POOL - SWIM LESS	11,000.00	11,000.00	11,000.00
02-22-520110	MATRL AND SUPP-OFFICE EXP - SUPPL	500.00	500.00	500.00
02-22-520260	MATRL AND SUPP-REPAIR EQUIP - MAI	4,500.00	4,500.00	4,500.00
02-22-520312	MATERIALS AND SUPPLIES-JANITOR SU	2,000.00	2,000.00	2,000.00
02-22-520313	MATRL AND SUPP-SUPPLIES - GUARD T	5,000.00	5,000.00	5,000.00
02-22-520330	MATRL AND SUPP-SUPPLIES - FIRST A	500.00	500.00	500.00
02-22-520332	MATRL AND SUPP-LEARN TO SWIM EXPE	500.00	500.00	500.00
02-22-540110	UTILITIES-ELECTRICTY	11,000.00	12,000.00	12,000.00
02-22-540120	UTILITIES-HEATING FUEL	15,400.00	16,800.00	16,800.00
02-22-540130	UTILITIES-WATER	14,300.00	12,000.00	12,000.00
02-22-552200	CONTRACT SVCS-FRAMEWORK IT ASSIST	500.00	500.00	500.00
02-22-553100	CONTRACTUAL SERVICES-POOL - CHEMI	15,000.00	15,000.00	15,000.00
02-22-554100	CONTRACTUAL SERVICES-AGREEMENTS -	5,000.00	5,000.00	5,000.00
02-22-560700	EQUIPMENT-NEW EQUIP - POOL	3,000.00	3,000.00	3,000.00
02-22-570600	BLDG-LANDSCAPE-POOL - BLDG & REPA	3,000.00	3,000.00	3,000.00
02-22-584100	EXP MISC.-POOL - GUARD SUITS & SU	4,000.00	4,000.00	4,000.00
02-22-584300	EXP MISCELLANEOUS-POOL - SPECIAL	1,000.00	1,000.00	1,000.00
02-22-584400	EXP MISCELLANEOUS-POOL - MISC EXP	2,000.00	2,000.00	2,000.00
NET OF REVENUES/APPROPRIATIONS - 22 - ORIOLE POOL		(174,700.00)	(170,800.00)	(170,800.00)

GL NUMBER	DESCRIPTION	DEPARTMENT	2023 REQUESTED BUDGET	2023 FINANCE REVIEW BUDGET	2023 FINAL APPROVED BUDGET
Dept 24 - CONCESSIONS					
02-24-420242	FEEES AND ADMISSIONS-CN - HARRER I		21,000.00	21,000.00	21,000.00
02-24-420244	FEEES AND ADMISSIONS-CN - ORIOLE I		500.00	500.00	500.00
02-24-513332	CONCESSION STAFF - HARRER POOL		12,560.00	12,560.00	12,560.00
02-24-520242	CONCESSION SUPPLIES - HARRER POOL		10,600.00	10,600.00	10,600.00
NET OF REVENUES/APPROPRIATIONS - 24 - CONCESSIONS			(1,660.00)	(1,660.00)	(1,660.00)

GL NUMBER	DESCRIPTION	DEPARTMENT	2023 REQUESTED BUDGET	FINANCE REVIEW 2023 BUDGET	FINAL APPROVED 2023 BUDGET
Dept 25 - TIGER SHARK SWIM TEAM					
02-25-420270	TIGER SHARKS REVENUES		4,000.00	4,000.00	4,000.00
NET OF REVENUES/APPROPRIATIONS - 25 - TIGER SHARK SW			4,000.00	4,000.00	4,000.00

GL NUMBER	DESCRIPTION	DEPARTMENT	2023 REQUESTED BUDGET	FINANCE REVIEW 2023 BUDGET	2023 FINAL APPROVED BUDGET
Dept 31 - FIELD HOUSE AND PVCC RENTALS					
02-31-440200	RENTALS-RENTALS - PVCC ROOMS		6,000.00	6,000.00	6,000.00
02-31-440501	RENTALS-FIELDHOUSE RENTALS - NATI		15,000.00	15,000.00	15,000.00
02-31-440502	RENTALS-FIELDHOUSE RENTALS - AUST		100.00	100.00	100.00
02-31-440503	RENTALS-FIELDHOUSE RENTALS - MANS		500.00	500.00	500.00
02-31-440504	RENTALS-FIELDHOUSE RENTALS - OKET		300.00	300.00	300.00
02-31-440505	RENTALS-FIELDHOUSE RENTALS - HARR		2,500.00	2,500.00	2,500.00
02-31-440506	RENTALS-ORIOLE PALM ROOM		1,500.00	1,500.00	1,500.00
02-31-513151	SALARIES-FIELDHOUSE RENTAL ATTEND		18,000.00	18,000.00	18,000.00
02-31-513520	SALARIES-CT DESK - ATTENDANTS PT		50,000.00	50,000.00	50,000.00
NET OF REVENUES/APPROPRIATIONS - 31 - FIELD HOUSE AN			(42,100.00)	(42,100.00)	(42,100.00)

GL NUMBER	DESCRIPTION	DEPARTMENT	2023 REQUESTED BUDGET	2023 FINANCE REVIEW BUDGET	2023 FINAL APPROVED BUDGET
Dept 32 - FITNESS CENTER					
02-32-420300	FEEES AND ADMISSIONS-FITNESS CLASS		600.00	600.00	600.00
02-32-420305	FEEES AND ADMISSIN-OPEN GYM - GUES		6,000.00	6,000.00	6,000.00
02-32-460110	MEMBERSHIPS-RB - FITNESS MEMBERSH		180,000.00	180,000.00	180,000.00
02-32-480530	MISCELLANEOUS REV-VENDING MACHINE		1,000.00	1,000.00	1,000.00
02-32-513610	SALARIES & WAGES-FITNESS - FITNES		78,000.00	78,000.00	78,000.00
02-32-513700	SALARIES & WAGES-GROUPX INSTRUCTO		35,000.00	35,000.00	35,000.00
02-32-520110	MATRL AND SUPP-OFFICE EXP - SUPPL		200.00	200.00	200.00
02-32-520120	MATRL AND SUPP-OFFICE EXP - PRINT		400.00	400.00	400.00
02-32-520130	MATRL AND SUPP-OFFICE EXP - POSTA		100.00	100.00	100.00
02-32-520210	MATERIALS AND SUPPLIES-EQUIPMENT		2,500.00	2,500.00	2,500.00
02-32-520211	MATRL AND SUPP-PREVENTATIVE MAINT		3,000.00	3,000.00	3,000.00
02-32-520335	MATERIALS AND SUPPLIES-SUPPLIES -		2,000.00	2,000.00	2,000.00
02-32-520360	MATRL AND SUPP-SUPPLIES · FITNESS		3,000.00	3,000.00	3,000.00
02-32-520370	MATRL AND SUPP-SUPPLIES - GROUPX		1,500.00	1,500.00	1,500.00
02-32-552300	CONTRACT SVCS-CONTRACTUAL SERVICE		9,000.00	9,000.00	9,000.00
02-32-554200	CONTRACT SVCS-AGREEMENTS - MARKET		5,000.00	5,000.00	5,000.00
02-32-560600	EQUIPMENT-NEW EQUIP - FITNESS CEN		1,500.00	1,500.00	1,500.00
02-32-581500	EXP MISCELLANEOUS-UNIFORMS		500.00	500.00	500.00
NET OF REVENUES/APPROPRIATIONS - 32 - FITNESS CENTER			45,900.00	45,900.00	45,900.00

GL NUMBER	DESCRIPTION	2023 DEPARTMENT REQUESTED BUDGET	2023 FINANCE REVIEW BUDGET	2023 FINAL APPROVED BUDGET
Dept 33 - MAINTENANCE (PVCC)				
02-33-512130	SALARIES & WAGES - FULLTIME	155,635.00	152,105.00	152,105.00
02-33-513110	SALARIES-PART TIME MAINTENANCE PV	25,000.00	28,200.00	28,200.00
02-33-520227	MATRL AND SUPP-EQUIP MAINT SERVIC	2,500.00	2,500.00	2,500.00
02-33-520312	MATERIALS AND SUPPLIES-JANITOR SU	7,500.00	7,500.00	7,500.00
02-33-520319	MATRL AND SUPP-SUPPLIES - VANDALI	500.00	500.00	500.00
02-33-520321	MATRL AND SUPP-MAINT. - MATILS -	3,500.00	3,500.00	3,500.00
02-33-520323	MATRL AND SUPP-MAINT. - MAT'LS -	1,000.00	1,000.00	1,000.00
02-33-520327	MATRL- SUPP-MAINT. - BALL FIELDS	500.00	500.00	500.00
02-33-540110	UTILITIES-ELECTRICTY	64,900.00	66,000.00	66,000.00
02-33-540120	UTILITIES-HEATING FUEL	13,750.00	21,600.00	21,600.00
02-33-540130	UTILITIES-WATER	3,300.00	4,800.00	4,800.00
02-33-540150	UTILITIES-TELEPHONE	19,440.00	20,020.00	20,020.00
02-33-552300	CONTRACT SVCS-CONTRACTUAL SERVICE	15,000.00	15,000.00	15,000.00
02-33-554100	CONTRACTUAL SERVICES-AGREEMENTS -	12,000.00	12,000.00	12,000.00
02-33-560200	EQUIPMENT-NEW EQUIP - MAINT	2,500.00	2,500.00	2,500.00
02-33-570200	BUILDING & LANDSCAPE-BUILDING REP	12,000.00	12,000.00	12,000.00
NET OF REVENUES/APPROPRIATIONS - 33 - MAINTENANCE (P		(339,025.00)	(349,725.00)	(349,725.00)

GL NUMBER	DESCRIPTION	DEPARTMENT	2023 REQUESTED BUDGET	2023 FINANCE REVIEW BUDGET	2023 FINAL APPROVED BUDGET
Dept 35 - MARKETING					
02-35-450584	SPONSORSHIP		13,000.00	13,000.00	13,000.00
02-35-450586	ACTIVITY GUIDE ADVERTISING		1,000.00	1,000.00	1,000.00
02-35-520130	MATRL AND SUPP-OFFICE EXP - POSTA		16,500.00	16,500.00	16,500.00
02-35-521584	MATERIALS AND SUPPLIES-BANNER MAT		4,000.00	4,000.00	4,000.00
02-35-554100	CONTRACTUAL SERVICES-AGREEMENTS -		10,000.00	10,000.00	10,000.00
02-35-554400	CONTRACT SVCS-AGREEMENTS - BROCHU		33,000.00	33,000.00	33,000.00
02-35-554405	CONTRACTUAL SERVICES-PUBLIC RELAT		13,500.00	13,500.00	13,500.00
02-35-554406	BROCHURE PROOF READER - MARKETING		500.00	500.00	500.00
02-35-589110	EXP MISC.-MARKETING SPECIAL EVENT		3,000.00	3,000.00	3,000.00
NET OF REVENUES/APPROPRIATIONS - 35 - MARKETING			(66,500.00)	(66,500.00)	(66,500.00)
ESTIMATED REVENUES - FUND 02			2,933,223.00	2,961,597.00	2,961,597.00
APPROPRIATIONS - FUND 02			2,933,223.00	2,961,597.00	2,961,597.00
NET OF REVENUES/APPROPRIATIONS - FUND 02					
BEGINNING FUND BALANCE					
ENDING FUND BALANCE					

GL NUMBER	DESCRIPTION	DEPARTMENT	2023 REQUESTED BUDGET	FINANCE REVIEW 2023 BUDGET	2023 FINAL APPROVED BUDGET
Dept 10 - ADMINISTRATION					
05-10-412100	TAX RECEIPTS REV-REPLACEMENT TAXE		8,000.00	8,000.00	8,000.00
05-10-513810	SALARIES & WAGES-POLICE - PT TIME		8,000.00	8,000.00	8,000.00
NET OF REVENUES/APPROPRIATIONS - 10 - ADMINISTRATION					
ESTIMATED REVENUES - FUND 05			8,000.00	8,000.00	8,000.00
APPROPRIATIONS - FUND 05			8,000.00	8,000.00	8,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 05					
BEGINNING FUND BALANCE					
ENDING FUND BALANCE					

GL NUMBER	DESCRIPTION	2023 DEPARTMENT REQUESTED BUDGET	2023 FINANCE REVIEW BUDGET	2023 FINAL APPROVED BUDGET
Dept 10 - ADMINISTRATION				
15-10-412100	TAX RECEIPTS REV-REPLACEMENT TAXE	31,000.00	32,000.00	32,000.00
15-10-512905	SALARIES & WAGES-ASST. MUSEUM CUR	16,000.00	16,000.00	16,000.00
15-10-520110	MATRL AND SUPP-OFFICE EXP - SUPPL	2,270.00	2,840.00	2,840.00
15-10-520312	MATERIALS AND SUPPLIES-JANITOR SU	2,000.00	2,000.00	2,000.00
15-10-540110	UTILITIES-ELECTRICTY	3,190.00	3,480.00	3,480.00
15-10-540120	UTILITIES-HEATING FUEL	1,210.00	1,320.00	1,320.00
15-10-540130	UTILITIES-WATER	330.00	360.00	360.00
15-10-554100	CONTRACTUAL SERVICES-AGREEMENTS -	1,000.00	1,000.00	1,000.00
15-10-554600	CONTRACTUAL SERVICES-PROF SERV -	4,000.00	4,000.00	4,000.00
15-10-570200	BUILDING & LANDSCAPE-BUILDING REP	1,000.00	1,000.00	1,000.00
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NET OF REVENUES/APPROPRIATIONS - 10 - ADMINISTRATION				
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ESTIMATED REVENUES - FUND 15		31,000.00	32,000.00	32,000.00
APPROPRIATIONS - FUND 15		31,000.00	32,000.00	32,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 15				
BEGINNING FUND BALANCE				
ENDING FUND BALANCE				

GL NUMBER	DESCRIPTION	2023 DEPARTMENT REQUESTED BUDGET	2023 FINANCE REVIEW BUDGET	2023 FINAL APPROVED BUDGET
Dept 10 - ADMINISTRATION				
20-10-411100	TAX RECEIPTS REV-REAL ESTATE TAXE	100,000.00	100,000.00	100,000.00
20-10-411200	TAX RECPT REV-REAL ESTATE TAXES-A	61,000.00	61,000.00	61,000.00
20-10-552400	EXP MISCELLANEOUS-IMRF EXPENSE	161,000.00	161,000.00	161,000.00
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NET OF REVENUES/APPROPRIATIONS - 10 - ADMINISTRATION				
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ESTIMATED REVENUES - FUND 20		161,000.00	161,000.00	161,000.00
APPROPRIATIONS - FUND 20		161,000.00	161,000.00	161,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 20				
BEGINNING FUND BALANCE				
ENDING FUND BALANCE				

GL NUMBER	DESCRIPTION	2023 DEPARTMENT REQUESTED BUDGET	2023 FINANCE REVIEW BUDGET	2023 FINAL APPROVED BUDGET
Dept 10 - ADMINISTRATION				
22-10-411100	TAX RECEIPTS REV-REAL ESTATE TAXE	100,000.00	100,000.00	100,000.00
22-10-411200	TAX RECPT REV-REAL ESTATE TAXES-A	145,000.00	145,000.00	145,000.00
22-10-582500	EXP MISCELLANEOUS-F.I.C.A. EXPENS	245,000.00	245,000.00	245,000.00
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NET OF REVENUES/APPROPRIATIONS - 10 - ADMINISTRATION				
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ESTIMATED REVENUES - FUND 22		245,000.00	245,000.00	245,000.00
APPROPRIATIONS - FUND 22		245,000.00	245,000.00	245,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 22				
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BEGINNING FUND BALANCE				
ENDING FUND BALANCE				

GL NUMBER	DESCRIPTION	2023 DEPARTMENT REQUESTED BUDGET	2023 FINANCE REVIEW BUDGET	2023 FINAL APPROVED BUDGET
Dept 10 - ADMINISTRATION				
25-10-411100	TAX RECEIPTS REV-REAL ESTATE TAXE	1,021,000.00	1,050,000.00	1,050,000.00
25-10-582510	EXP MISC.-LIMITED GO BOND PRINCIP	1,000,000.00	1,009,000.00	1,009,000.00
25-10-582520	EXP MISC.-LIMITED GO BOND INTERES	20,000.00	40,000.00	40,000.00
25-10-586000	EXP MIS-BOND REGISTRAR & LEGAL CO	1,000.00	1,000.00	1,000.00
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NET OF REVENUES/APPROPRIATIONS - 10 - ADMINISTRATION				
ESTIMATED REVENUES - FUND 25		1,021,000.00	1,050,000.00	1,050,000.00
APPROPRIATIONS - FUND 25		1,021,000.00	1,050,000.00	1,050,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 25				
BEGINNING FUND BALANCE				
ENDING FUND BALANCE				

GL NUMBER	DESCRIPTION	DEPARTMENT	2023 REQUESTED BUDGET	2023 FINANCE REVIEW BUDGET	2023 FINAL APPROVED BUDGET
Dept 10 - ADMINISTRATION					
26-10-480435	MISCELLANEOUS REV-EQUITY TRANSFER		780,000.00	780,000.00	780,000.00
26-10-582510	EXP MISC.-LIMITED GO BOND PRINCIP		521,425.00	521,425.00	521,425.00
26-10-582520	EXP MISC.-HARRER POOL INTEREST EX		257,575.00	257,575.00	257,575.00
26-10-586000	EXP MIS-BOND REGISTRAR & LEGAL CO		1,000.00	1,000.00	1,000.00
<hr/>					
NET OF REVENUES/APPROPRIATIONS - 10 - ADMINISTRATION					
<hr/>					
ESTIMATED REVENUES - FUND 26			780,000.00	780,000.00	780,000.00
APPROPRIATIONS - FUND 26			780,000.00	780,000.00	780,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 26					
BEGINNING FUND BALANCE					
ENDING FUND BALANCE					

GL NUMBER	DESCRIPTION	2023 DEPARTMENT REQUESTED BUDGET	2023 FINANCE REVIEW BUDGET	2023 FINAL APPROVED BUDGET
Dept 10 - ADMINISTRATION				
30-10-412100	TAX RECEIPTS REV-REPLACEMENT TAXE	135,000.00	142,000.00	142,000.00
30-10-532610	INSURANCE-PROPERTY	40,000.00	28,500.00	28,500.00
30-10-532611	INSURANCE LIABILITY		13,700.00	13,700.00
30-10-532615	INSURANCE-EMPLOYMENT PRACTICES	5,000.00	5,000.00	5,000.00
30-10-532620	INSURANCE-POLLUTION LIABILITY		1,000.00	1,000.00
30-10-532630	INSURANCE-WORKERS COMP	30,000.00	33,300.00	33,300.00
30-10-582620	EXP MISCELLANEOUS-UNEMPLOYMENT CO	2,000.00	2,500.00	2,500.00
30-10-582635	EXP MISCELLANEOUS-UST RECOVERY	50,000.00	50,000.00	50,000.00
30-10-582650	EXP MISC.-SAFTY TRAIN & SUBSCRIPT	8,000.00	8,000.00	8,000.00
NET OF REVENUES/APPROPRIATIONS - 10 - ADMINISTRATION				
ESTIMATED REVENUES - FUND 30		135,000.00	142,000.00	142,000.00
APPROPRIATIONS - FUND 30		135,000.00	142,000.00	142,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 30				
BEGINNING FUND BALANCE				
ENDING FUND BALANCE				

GL NUMBER	DESCRIPTION	DEPARTMENT	2023 REQUESTED BUDGET	2023 FINANCE REVIEW BUDGET	2023 FINAL APPROVED BUDGET
Dept 10 - ADMINISTRATION					
35-10-411100	TAX RECEIPTS REV-REAL ESTATE TAXE		388,000.00	358,000.00	358,000.00
35-10-552700	CONTRACTUAL SERVICES-SRA CONTRIBU		153,000.00	153,000.00	153,000.00
35-10-552705	CNTRCT SVCS-ADA INCLUSION PROGRAM		20,000.00	20,000.00	20,000.00
35-10-582705	EXP MISCELLANEOUS-ADA COMPLIANCE		215,000.00	185,000.00	185,000.00
<hr/>					
NET OF REVENUES/APPROPRIATIONS - 10 - ADMINISTRATION					
<hr/>					
ESTIMATED REVENUES - FUND 35			388,000.00	358,000.00	358,000.00
APPROPRIATIONS - FUND 35			388,000.00	358,000.00	358,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 35					
<hr/>					
BEGINNING FUND BALANCE					
ENDING FUND BALANCE					

GL NUMBER	DESCRIPTION	2023 DEPARTMENT REQUESTED BUDGET	2023 FINANCE REVIEW BUDGET	2023 FINAL APPROVED BUDGET
Dept 10 - ADMINISTRATION				
40-10-412100	TAX RECEIPTS REV-REPLACEMENT TAXE	21,500.00	21,500.00	21,500.00
40-10-582800	EXP MISCELLANEOUS-AUDIT EXPENSE	21,500.00	21,500.00	21,500.00
<hr/>				
NET OF REVENUES/APPROPRIATIONS - 10 - ADMINISTRATION				
<hr/>				
ESTIMATED REVENUES - FUND 40		21,500.00	21,500.00	21,500.00
APPROPRIATIONS - FUND 40		21,500.00	21,500.00	21,500.00
NET OF REVENUES/APPROPRIATIONS - FUND 40				
BEGINNING FUND BALANCE				
ENDING FUND BALANCE				

GL NUMBER	DESCRIPTION	2023 DEPARTMENT REQUESTED BUDGET	2023 FINANCE REVIEW BUDGET	2023 FINAL APPROVED BUDGET
Dept 10 - ADMINISTRATION				
70-10-480410	MIS. REV-INCOME BOND PROCEEDS ROL	1,100,000.00	1,100,000.00	1,100,000.00
70-10-480422	MISCELLANEOUS REV-OSLAD GRANT PRO	276,000.00	276,000.00	276,000.00
70-10-480435	MISCELLANEOUS REV-EQUITY TRANSFER	215,000.00	215,000.00	215,000.00
70-10-586000	EXP MIS-BOND REGISTRAR & LEGAL CO	8,000.00	8,000.00	8,000.00
70-10-586098	EXP MISC.-BOND PRINCIPAL ORIOLE P	430,000.00	430,000.00	430,000.00
70-10-586099	EXP MISC.-BOND INTEREST ORIOLE PO	203,000.00	203,000.00	203,000.00
70-10-586100	EXP MISCELLANEOUS-PVCC GENERAL EX	75,000.00	75,000.00	75,000.00
70-10-586114	EXP MISCELLANEOUS-PARKS GENERAL E	30,000.00	30,000.00	30,000.00
70-10-586116	EXP MISC.- BALL FIELDS RENOVATION	20,000.00	20,000.00	20,000.00
70-10-586135	EXP MIS - BASKETBALL & TENNIS COU	400,000.00	400,000.00	400,000.00
70-10-586136	SHADE STRUCTURES FOR PARKS	20,000.00	20,000.00	20,000.00
70-10-586145	EXP MISCELLANEOUS-POOLS GENERAL E	20,000.00	20,000.00	20,000.00
70-10-586146	EXP MISC.-PLAYGROUND GENERAL EXPE	20,000.00	20,000.00	20,000.00
70-10-586149	OKETO PARK RENNOVATION	200,000.00	200,000.00	200,000.00
70-10-586169	EXP MISCELLANEOUS-ORIOLE POOL REN	10,000.00	10,000.00	10,000.00
70-10-586200	EXP MISC.-CORPORATE COMPUTER EXPE	13,000.00	13,000.00	13,000.00
70-10-586300	EXP MISC.-PARKS DEPT GENERAL EXPE	20,000.00	20,000.00	20,000.00
70-10-586314	EXP MISCELLANEOUS-PARKS DEPT VEHI	77,000.00	77,000.00	77,000.00
70-10-586450	EXP MISCELLANEOUS-CLUB FITNESS EQ	45,000.00	45,000.00	45,000.00
NET OF REVENUES/APPROPRIATIONS - 10 - ADMINISTRATION				
ESTIMATED REVENUES - FUND 70		1,591,000.00	1,591,000.00	1,591,000.00
APPROPRIATIONS - FUND 70		1,591,000.00	1,591,000.00	1,591,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 70				
BEGINNING FUND BALANCE				
ENDING FUND BALANCE				
ESTIMATED REVENUES - ALL FUNDS		10,665,087.00	9,959,627.00	9,959,627.00
APPROPRIATIONS - ALL FUNDS		10,665,087.00	9,959,627.00	9,959,627.00
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS				
BEGINNING FUND BALANCE - ALL FUNDS				
ENDING FUND BALANCE - ALL FUNDS				

MORTON GROVE PARK DISTRICT

CAPITAL PLAN SUMMARY AS OF January 1, 2023

AREA	Actual					5 years	
	2022	2023	2024	2025	2026	2027	Future
Total Capital Available January 1, 2022	\$ 7,000,000	\$ 6,419,100	\$ 5,503,800	\$ 5,164,725	\$ 5,357,753	\$ 5,609,917	\$ 5,912,401
ADA Transfers from Special Rec Fund	\$ 400,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 700,000
OSLAD Grant for Austin Park & Oketo Park	\$ 220,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -
PARKS - POOLS	\$ 1,495,900	\$ 815,300	\$ 638,800	\$ 682,150	\$ 638,700	\$ 634,300	\$ 3,136,000
RECREATION - PLAYGROUNDS	\$ 487,000	\$ 1,364,500	\$ 727,500	\$ 227,500	\$ 227,500	\$ 227,500	\$ 2,524,000
FITNESS	\$ 40,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
ATHLETICS	\$ 160,000	\$ 95,000	\$ 65,000	\$ 35,000	\$ 35,000	\$ 5,000	\$ -
ADMINISTRATION	\$ 18,000	\$ 210,500	\$ 93,000	\$ 63,000	\$ 63,000	\$ 63,000	\$ 60,000
TOTAL CAPITAL EXPENSE	\$ 2,200,900	\$ 2,530,300	\$ 1,569,300	\$ 1,052,650	\$ 1,009,200	\$ 974,800	\$ 5,765,000
Additional Bond Sales	\$ 1,000,000	\$ 1,015,000	\$ 1,030,225	\$ 1,045,678	\$ 1,061,364	\$ 1,077,284	\$ 5,386,420
Amount available at year end	\$ 6,419,100	\$ 5,503,800	\$ 5,164,725	\$ 5,357,753	\$ 5,609,917	\$ 5,912,401	\$ 6,233,821

MORTON GROVE PARK DISTRICT

CAPITAL PLAN SUMMARY AS OF January 1, 2023

Description	Parks & Pools					Future
	2022	2023	2024	2025	2026	
Harrer/Ortola Pools						
Harrer Pool Replacement	\$ 632,000					
Harrer Parking Lot						
Safety						
Shade Covers						
Dolphin Scrubber			4,000			
Guard chair - 4ft			8,800			
Umbrellas						
Office/Multi room furniture						
Safety equipment						
Deck furniture						
Phone System						
Security system				5,000		
Concession Equipment						
Ortola Pool						
Painting Ortola Pool	\$ 220,000					
Shade Covers						
Parks Maintenance						
Backhoe	\$ 4,000					
Utility Cart						
Service Center roof						
Small Truck such as S-10 Blazer						
Golf Cart						
John Deere Sidewalk Plow UTV						
Alarm for service center						
Stand up mower						
Riding Mower						
Tractor - John Deer				42,000		
Tri Deck Mower	\$ 50,000					
Riding Lawn mower						
Ball field drag	\$ 12,000					
Utility Trailer for Bobcat						
12' Stake & Dump Truck	\$ 50,000					
Tractor - New Holland						
Utility & Water Truck	\$ 30,000					
Tractor Rake						
Utility Trailer for Bobcat	\$ 10,000					
Hitch Spreader						
FieldLiner	\$ 4,000					
Pressure Washer						
Harrer Field #1 Improvements	\$ 4,500					
Skid Steer Tractor						
Small Equipment						
Four Post Vehicle Lift	\$ 7,500		7,500	7,500	7,500	
Bond Sales Fees	\$ 202,400	\$ 189,500	\$ 176,300	\$ 162,650	\$ 146,200	\$ 341,000
Ortola Pool Bond Interest	\$ 430,000	\$ 440,000	\$ 455,000	\$ 470,000	\$ 485,000	\$ 2,795,000
Ortola Pool Bond Principal	\$ 1,495,900	\$ 813,300	\$ 698,800	\$ 682,150	\$ 638,700	\$ 3,136,000
Total						

MORTON GROVE PARK DISTRICT

CAPITAL PLAN SUMMARY AS OF January 1, 2023

Recreation & Playgrounds

Description	2022	2023	2024	2025	2026	2027	Future
Oketo Playground Replacement (\$800,000 with OSLAD - \$200,000 without)	\$ 100,000	\$ 700,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 2,250,000
Playground Replacement							
Austin Playground Replacement	\$ 30,000						\$ 24,000.00
Harrer West Drive Seal Coating	\$	\$ 22,000					
Oriole Park East Parking Lot	\$	\$ 50,000					
Preschool Equipment							
Jimmy Haddon Field Renov.							
Harrer Basketball Court							
Dugout Shades and Benches							
Harrer Tennis Court Renovation	\$ 350,000						
PVCC Tennis Court Renovation			\$ 500,000				
Basketball Court Renovations	\$ 485,000	\$ 485,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Replace Foundations	\$	\$ 5,000					
Tennis Court Maintenance	\$	\$					
Ball fields Maintenance	\$ 7,000	\$ 30,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 20,000
Fences	\$	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 40,000
Paving-maintenance of all parking	\$	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 20,000
Pickle Ball Courts	\$	\$ 5,000	\$	\$	\$	\$	
Basketball Courts	\$	\$	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 20,000
Windscreens for Tennis Court	\$	\$ 10,000					
Safety/ADA Improvements	\$	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Fieldhouse Upgrade	\$	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 30,000
Tuckpointing Buildings	\$	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 40,000
Harrer Shelter Update							
Harrer Park Gazebo							
Table & Chair replacement	\$	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 20,000
Total	\$ 487,000	\$ 1,364,500	\$ 727,500	\$ 727,500	\$ 727,500	\$ 727,500	\$ 2,524,000

MORTON GROVE PARK DISTRICT

CAPITAL PLAN SUMMARY AS OF January 1, 2023

Description	Detail	Fitness						Future
		2022	2023	2024	2025	2026	2027	
Cardio / Strength / Flooring	Equipment	\$ 40,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
TOTAL		\$ 40,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000

MORTON GROVE PARK DISTRICT

CAPITAL PLAN SUMMARY AS OF January 1, 2023

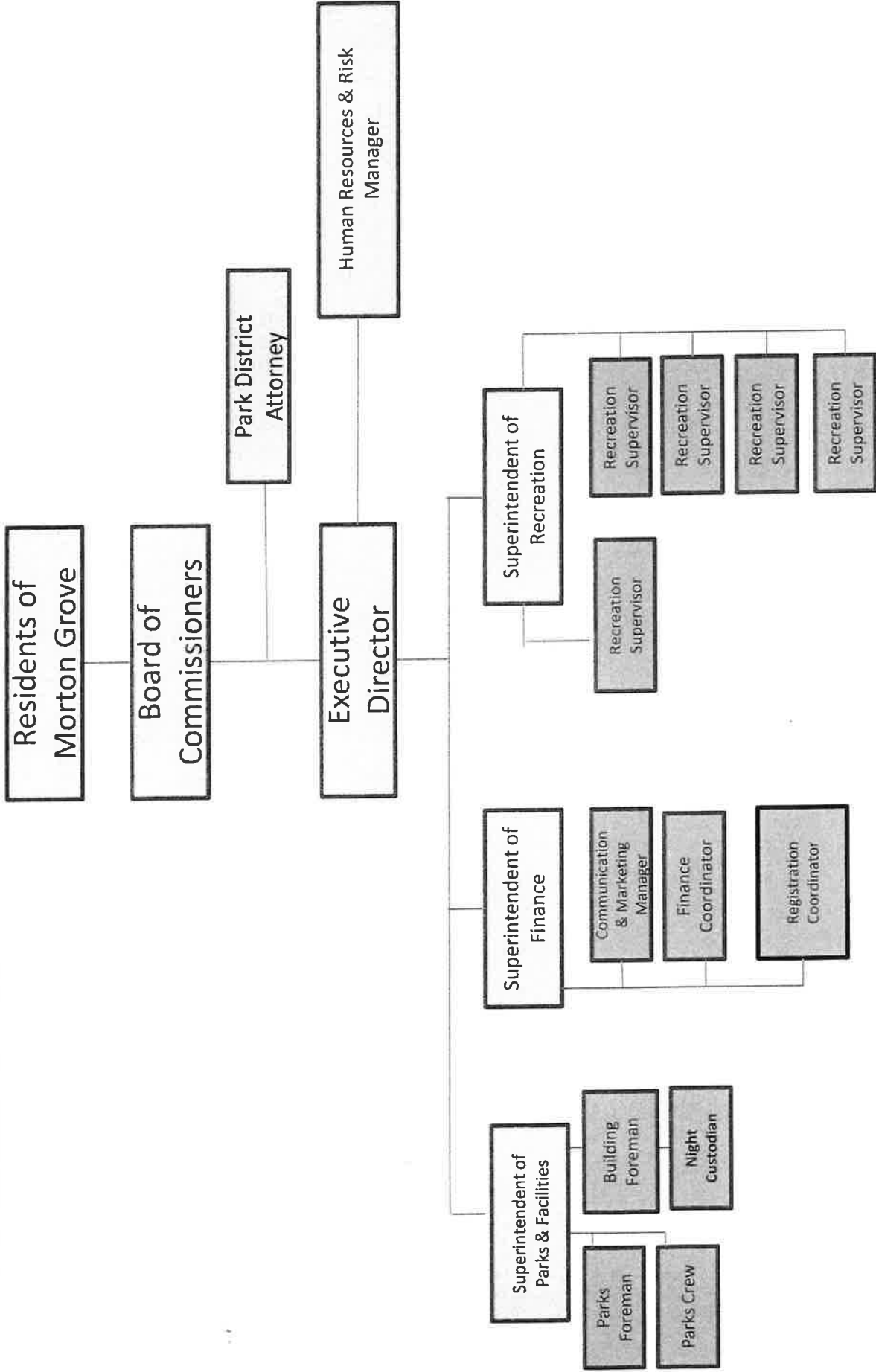
Description	Athletics						Future
	2022	2023	2024	2025	2026	2027	
Arrow Tag Equipment	\$ -						
Gymnasium Floor Maintenance		5,000 \$	5,000 \$	5,000 \$	5,000 \$	5,000 \$	5,000
Soccer Goals		20,000					
Dugout shade - Mansfield	\$ 80,000	30,000					
Dugout shade - Harrer	\$ 80,000	30,000 \$	60,000 \$	30,000 \$	30,000		
Adjustable BB backboards							
Gym Divider		10,000					
TOTAL	\$ 160,000	\$ 95,000	\$ 65,000	\$ 35,000	\$ 35,000	\$ 5,000	\$ -

MORTON GROVE PARK DISTRICT

CAPITAL PLAN SUMMARY AS OF January 1, 2023

Description	2022	2023	Administration		2025	2026	2027	Future
			2024	2025				
PVCC								
RTU Unit Replacement at PVCC		\$	60,000 \$	60,000 \$	60,000 \$	60,000 \$	60,000 \$	60,000
Replace approximately 110 Sprinkler Heads	\$	8,000						
Reseal roof of PVCC		\$	60,000					\$
Sump Pump for PVCC - Laundry Room		\$	5,000					
Seal Coating PVCC Parking Lot								
MNSAR Carpet Replacement		\$	30,000					
Exterior Painting of Facia Dance Studio PVCC		\$	7,500					
Improve Front Landscape at front entrance		\$	10,000					
Banner Equipment								
Folding Partition for Community Rm A		\$	20,000	20,000				
Door, Windows & Roof Repairs								
15 Pass Van				10,000				
PVCC Carpet Replacement		\$	15,000	10,000				
Technology								
Server License		\$	3,000	3,000	3,000	3,000	3,000	
Vermont Rec Trac		\$	-	-	-	-	-	
Financial Operating Software								
IT Equipment								
Website Redesign	\$	10,000						
Strategic Plan								
Strategic Plan		\$	18,000	93,000	63,000	63,000	63,000	60,000
TOTAL		\$	210,500	93,000	63,000	63,000	63,000	60,000

Morton Grove Park District
Organizational Chart - 2023



**MORTON GROVE PARK DISTRICT
BUDGET SCHEDULE
STARTING JANUARY 1 TO DECEMBER 31, 2023**

- September 14 Review all funds ending surplus/deficit. Review all budget documents.
Distribution to departments budget calendar.
- September 14 Review budget structure, accounts and funds
- September 14 Start review of Capital Planning for both current and future projects
- September 14 – 30 Department heads and Recreation Supervisors start entering preliminary budget information into BS&A (if available) or into excel worksheets
- September 14 At regular board meeting, the board must set the date for BINA hearing. The tentative date is October 20.
- September 23 Contact newspaper to have BINA hearing notification published on October 7. The BINA hearing notification must be published no less than 7 days and no more than 30 days prior to the hearing.
- September 30 Meet with ATM on finalizing the five-year capital project plan.
- September 30 Completed all preliminary budget forms and worksheets.
- October 1 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. Post for public display the notice of the BINA hearing at least 120 hours prior to the hearing. The notice should be continuously available for the entire 120-hour period.
- October 20 Conduct BINA hearing at the beginning of the regular board meeting. Once the hearing is concluded start the regular board meeting.
- October 21 Distribute preliminary draft of 2021 Operating Budget to Department Heads
- November 2 Budget workshop with commissioners at a Saturday board meeting – open to the public. Each department will present their budget to the board and public.
- November 3 Display preliminary version of the 2021 Budget on the web site. This should also be included in the budget packet for the Budget public meeting on November 7th.
- November 9 Budget ordinance is prepared and made available for public inspection (30 prior to adoption).

- November 10 Set Budget Public Hearing date for December 15. The board approves the 5-year Capital Improvement Plan. Present the 2021 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 2022 calendar year. Approve Bond Ordinance for issuance of \$1,000,000 in roll over bonds. Close on bonds prior to November 22.
- November 26 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 2.
- November 26 Contact Pioneer Press to publish Truth in Taxation (only if the property tax exceeds 105% of the previous year) 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 2nd.**
- December 2 Review newspaper and retain Public Hearing Budget publication notice and Calendar of Board Meetings.
- December 2 Review newspaper and retain Truth in Taxation black box publication notice (only if the property tax exceeds 105% of the previous year).
- December 9 Post the Public Act 97-0201 statement on the web site showing any employees making in excess of \$150,000
- December 15 Conduct Budget Public Hearing at regular board meeting. ***Conduct Truth in Taxation at regular board meeting immediately afterwards.*** Park Board adopts 2021 Budget and Appropriation Ordinance at Regular Board meeting. Board adopts tax levy ordinance for the 2021 tax levy to be collected in 2022 at Regular Board meeting.
- December 20 The approved tax levy must be filed with Cook County Clerk by the last Tuesday in December or December 28, 2021.

ORDINANCE #O-04-22
ADOPTING THE COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS FOR THE
MORTON GROVE PARK DISTRICT, COOK COUNTY, ILLINOIS FOR THE PERIOD BEGINNING ON
JANUARY 1, 2023 AND ENDING DECEMBER 31, 2023

BE IT ORDAINED by the Board of Commissioners of the MORTON GROVE PARK DISTRICT, County of Cook and State of Illinois.

SECTION 1: That the following sums of money in the total amount of NINE MILLION NINE HUNDRED AND SIXTY THOUSAND and no/100ths (9,960,000) DOLLARS or as much thereof as may be authorized by law, be and the same are hereby budgeted, and the following sums of money in the total amount of TEN MILLION THREE HUNDRED AND FIFTY TWO THOUSAND and no/100ths (10,352,000) DOLLARS, or as much thereof as may be authorized by law, be and the same are hereby appropriated for general corporate purposes; for providing Recreational programs as per Article 5 of the General Park District Code; for the payment to the Illinois Municipal Retirement Fund; for the payment of Social Security benefits; for the payment of Liability Insurance premiums; Annual Audit; Police Fund; Paving and Lighting Fund; Museum Fund; and Special Recreation for the Handicapped Fund as per referendum for the period beginning January 1, 2023 and ending December 31, 2023.

SECTION 2: As part of the annual budget, it is stated:

(a) That the estimated cash on hand at January 1, 2023 is:

8,500,000

(b) That the estimated cash expected to be received during the fiscal year from all sources is:

TEN MILLION THREE HUNDRED AND FIFTY-TWO THOUSAND and no/100ths (10,352,000) DOLLARS

(c) That the estimated expenditures contemplated for the fiscal year are:

TEN MILLION THREE HUNDRED AND FIFTY-TWO THOUSAND and no/100ths (10,352,000) DOLLARS

(d) That the estimated cash on hand at December 31, 2023 is:

8,500,000

SECTION 3: That the items budgeted and appropriated and the objects and purposes of the same are as follows:

Morton Grove Park District
Budget 2023

	Budget 2023	Total Appropriation	Estimated Receipts From Sources Other Than Tax Levy	Amounts Raised By Tax Levy
CORPORATE FUND				
REVENUES:	2,300,000			
Real Estate Taxes	146,746			
Replacement Taxes	42,080			
Interest Income	29,204			
Miscellaneous Income	91,500			
M-NASR Income	2,609,530			
TOTAL CORPORATE REVENUES				
ADMINISTRATION EXPENDITURES:				429,371
SALARIES & WAGES	408,925	429,371		0
MATERIALS & SUPPLIES	17,900	18,795		150,000
INSURANCE	260,776	273,815	123,815	20,000
UTILITIES	55,800	58,590	38,590	0
CONTRACTUAL SERVICES	171,000	179,550	179,550	0
EQUIPMENT	3,500	3,675	3,675	0
MISCELLANEOUS	931,573	935,152	211,472	723,680
ADMINISTRATION EXPENDITURES	1,849,474	1,898,948	575,897	1,323,051
PARK MAINTENANCE EXPENDITURES:				
SALARIES & WAGES	609,356	639,824		639,824
MATERIALS & SUPPLIES	75,000	78,750	24,150	54,600
CONTRACTUAL SERVICES	35,000	36,750	0	36,750
EQUIPMENT	6,500	6,825	0	6,825
BUILDING & LANDSCAPE	30,000	31,500	31,500	0
MISCELLANEOUS	4,200	3,360	3,360	0
PARK MAINTENANCE EXPENDITURES	760,056	797,009	59,010	737,999
TOTAL CORPORATE EXPENDITURES	2,609,530	2,695,957	634,907	2,061,050
RECREATION FUND				
ADMINISTRATION REVENUES:				
Real Estate Taxes	1,200,000			
Replacement Taxes	50,000			
Miscellaneous	0			
General & Brochure Income	1,374			
ADMINISTRATION REVENUES	1,251,374			
ADMINISTRATION EXPENDITURES:				504,105
SALARIES & WAGES	480,100	504,105	0	504,105
MATERIALS & SUPPLIES	50,614	53,144	0	53,144
INSURANCE	171,983	180,582	0	180,582
UTILITIES	53,280	55,944	0	55,944
CONTRACTUAL SERVICES	42,500	44,625	0	44,625
EQUIPMENT	3,000	3,150	0	3,150
MISCELLANEOUS	19,801	20,791	0	20,791
ADMINISTRATION EXPENDITURES	19,801	20,791	0	20,791
ADMINISTRATION EXPENDITURES	821,277	862,341	0	862,341
RECREATION PROGRAM REVENUE:				
Program Revenue	1,064,023			
PROGRAM REVENUES	1,064,023			
RECREATION PROGRAM EXPENDITURES:				
Instructors Salaries	441,761	463,849		
Program Supplies	63,308	66,473		
Program Services	208,265	218,678		
PROGRAM EXPENDITURES	713,334	749,001	749,001	

Morton Grove Park District
Budget 2023

	Budget 2023	Total Appropriation	Estimated Receipts From Sources Other Than Tax Levy	Amounts Raised By Tax Levy
HARRER POOL REVENUES	<u>228,200</u>			
HARRER POOL EXPENDITURES:				
SALARIES & WAGES	281,500	295,575	295,575	
MATERIALS & SUPPLIES	10,800	11,340	11,340	
UTILITIES	76,800	80,640	80,640	
CONTRACTUAL SERVICES	36,000	37,800	37,800	
EQUIPMENT	8,000	8,400	8,400	
BUILDING & LANDSCAPE	6,000	6,300	6,300	
MISCELLANEOUS	9,000	9,450	9,450	
HARRER POOL EXPENDITURES	<u>428,100</u>	<u>449,505</u>	<u>449,505</u>	<u>0</u>
ORIOLE POOL REVENUES	<u>165,000</u>			
ORIOLE POOL EXPENDITURES:				
SALARIES & WAGES	248,500	260,925	260,925	
MATERIALS & SUPPLIES	13,000	8,400	8,400	
UTILITIES	40,800	42,840	42,840	
CONTRACTUAL SERVICES	<u>20,500</u>	<u>21,525</u>	<u>21,525</u>	
EQUIPMENT	3,000	3,150	3,150	
BUILDING & LANDSCAPE	3,000	3,150	3,150	
MISCELLANEOUS	7,000	7,350	7,350	
ORIOLE POOL EXPENDITURES	<u>335,800</u>	<u>347,340</u>	<u>347,340</u>	<u>0</u>
CONCESSIONS REVENUES:				
CONCESSION REVENUES	<u>21,500</u>			
CONCESSIONS EXPENDITURES:				
CONCESSION EXPENDITURES	<u>23,160</u>	<u>24,318</u>	<u>24,318</u>	
POOL EXPENDITURES	<u>787,060</u>	<u>821,163</u>	<u>821,163</u>	<u>0</u>
RENTAL REVENUES:				
RENTAL REVENUES	<u>25,900</u>	<u>0</u>	<u>0</u>	
SALARIES & WAGES	68,000	71,400	71,400	
MATERIALS & SUPPLIES	0	0	0	
EQUIPMENT	0	0	0	
MISCELLANEOUS	0	0	0	
TOTAL RENTAL EXPENDITURES	<u>68,000</u>	<u>71,400</u>	<u>71,400</u>	
COMMUNITY CENTER:				
REVENUES:	<u>186,600</u>			
SALARIES & WAGES	113,000	118,650	118,650	
MATERIALS & SUPPLIES	12,700	13,335	13,335	
UTILITIES	0	0	0	
CONTRACTUAL SERVICES	14,000	14,700	14,700	
EQUIPMENT	1,500	1,575	1,575	
MISCELLANEOUS	500	525	525	
FITNESS CENTER EXPENDITURES	<u>141,700</u>	<u>148,785</u>	<u>148,785</u>	
PVCC Maintenance				
SALARIES & WAGES	180,305	189,320	189,320	
MATERIALS & SUPPLIES	15,500	16,275	16,275	

Morton Grove Park District
Budget 2023

	Budget 2023	Total Appropriation	Estimated Receipts From Sources Other Than Tax Levy	Amounts Raised By Tax Levy
UTILITIES	112,420	118,041	118,041	
CONTRACTUAL SERVICES	27,000	28,350	28,350	
BUILDING & LANDSCAPE	12,000	12,600	12,600	
PVCC EXPENDITURES	349,725	367,211	367,211	
MARKETING:				
REVENUES:	<u>14,000</u>			
MATERIALS & SUPPLIES	20,500	21,525	21,525	
CONTRACTUAL SERVICES	57,000	59,850	59,850	
MISCELLANEOUS	3,000	3,150	3,150	
MARKETING EXPENDITURES	80,500	84,525	84,525	
TOTAL COMM. CENTER EXPENDITURES	<u>639,925</u>	<u>671,921</u>	<u>671,921</u>	
TOTAL RECREATION	<u>2,961,596</u>	<u>3,104,426</u>	<u>2,242,085</u>	<u>862,341</u>
POLICE FUND				
REVENUES:	<u>8,000</u>			
POLICE FUND REVENUES	8,000	8,400	0	8,400
SALARIES & WAGES	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0
EQUIPMENT	0	0	0	0
MISCELLANEOUS	0	0	0	0
POLICE FUND EXPENDITURES	<u>8,000</u>	<u>8,400</u>	<u>0</u>	<u>8,400</u>
PAVING & LIGHTING				
REVENUES:	<u>0</u>			
PAVING & LIGHTING FUND EXPENDITURES	<u>0</u>	<u>0</u>		<u>0</u>
MUSEUM FUND				
MUSEUM FUND REVENUES	<u>32,000</u>			
SALARIES & WAGES	16,000	16,800	0	16,800
MATERIALS & SUPPLIES	4,840	5,082	0	0
UTILITIES	5,160	5,418	0	5,418
CONTRACTUAL SERVICES	5,000	5,250	0	5,250
EQUIPMENT	0	0	0	0
BUILDING & LANDSCAPE	1,000	1,050	1,050	0
MUSEUM FUND EXPENDITURES	<u>32,000</u>	<u>33,600</u>	<u>1,050</u>	<u>32,550</u>
Illinois Municipal Retirement Fund				
IMRF FUND REVENUES	<u>161,000</u>			
IMRF EXPENDITURES	<u>161,000</u>	<u>161,000</u>	<u>0</u>	<u>161,000</u>
F.I.C.A.				
FICA FUND REVENUES	<u>245,000</u>			
F.I.C.A. FUND EXPENDITURES	<u>245,000</u>	<u>245,000</u>	<u>0</u>	<u>245,000</u>
BOND & INTEREST				
BOND & INTEREST FUND REVENUES	<u>1,050,000</u>			
BOND & INTEREST FUND EXPENDITURES	<u>1,050,000</u>	<u>1,050,000</u>	<u>0</u>	<u>1,050,000</u>

BOND & INTEREST

Morton Grove Park District
Budget 2023

	Budget 2023	Total Appropriation	Estimated Receipts From Sources Other Than Tax Levy	Amounts Raised By Tax Levy
BOND & INTEREST FUND REVENUES	780,000			
BOND & INTEREST FUND EXPENDITURES	780,000	779,000	0	779,000
LIABILITY INSURANCE	142,000			
LIABILITY FUND REVENUES	142,000	224,900		224,900
LIABILITY FUND EXPENDITURES				
SPECIAL RECREATION	358,000			
SPECIAL REC. FUND REVENUES	358,000	358,000	0	358,000
SPECIAL REC. FUND EXPENDITURES				
AUDIT	21,500			
AUDIT FUND REVENUES	21,500	21,500		21,500
AUDIT FUND EXPENDITURES				
CAPITAL IMPROVEMENTS				
REVENUES:	1,591,000			
CAPITAL IMPROVEMENTS REVENUES				
EXPENDITURES:				
CAPITAL IMP. FUND EXPENDITURES	1,591,000	1,670,550	1,670,550	0
TOTAL EXPENDITURE SUMMARY				
Corporate - Administration	\$1,849,474	\$1,898,948	\$575,897	\$1,323,051
Corporate - Parks	760,055	797,009	59,010	737,999
Recreation - Administration	821,277	862,341	0	862,341
Recreation - Programs	713,334	749,001	749,001	0
Recreation - Pools	787,060	821,163	821,163	0
Recreation - Community Center	639,925	671,921	671,921	0
Police	8,000	8,400	0	8,400
Paving & Lighting	0	0	0	0
Museum	32,000	33,600	1,050	32,550
Illinois Municipal Retirement Fund	161,000	161,000	0	161,000
FICA	245,000	245,000	0	245,000
Debt Service	1,830,000	1,829,000	779,000	1,050,000
Liability Insurance	142,000	224,900	0	224,900
Special Recreation	358,000	358,000	0	358,000
Audit	21,500	21,500	0	21,500
Capital Improvements	1,591,000	1,670,550	1,670,550	0
Total Estimated Receipts from Sources Other Than Taxes			\$5,327,592	\$5,024,741
Tax Levy	\$9,959,626			
TOTAL BUDGET		\$10,352,332		
TOTAL APPROPRIATION				

SECTION 4: The several sums above mentioned, in the aggregate amount of NINE MILLION NINE HUNDRED AND SIXTY THOUSAND and no/100ths (9,960,000) DOLLARS are hereby budgeted as proportionate and/or fractional parts of the said amount.

SECTION 5: The several sums above mentioned, in the aggregate amount of TEN MILLION THREE HUNDRED AND FIFTY-TWO THOUSAND and no/100ths (10,352,000) DOLLARS are deemed necessary to defray all necessary expenses and liabilities of the Park District and are hereby appropriated as proportionate and/or fractional parts of said amount.

That all of the unexpended balances of any item or items of any general appropriation made in this Ordinance may be expended in making up any insufficiency or deficiency in any item or items in the same or similar general appropriation made by this Ordinance.

All receipts and revenue not specifically appropriated, and all unexpended balances from the preceding fiscal year not required for the purpose for which they were appropriated and levied shall constitute the general fund and shall be placed to the credit of such fund.

SECTION 6: That the following is a breakdown of the projected receipts expected to be received during the period beginning January 1, 2023, and ending December 31, 2023 for general corporate purposes, for providing recreation programs, for the payment to the Illinois Municipal Retirement Fund and Social Security Benefits of the Morton Grove Park District, for the payment of Liability Insurance premiums, Annual Audit, Special Recreation for the Handicapped Fund, Police Fund, Paving and Lighting Fund, and Museum Fund, as provided in Article 5 of the Illinois Park District Code and other applicable statutes.

General Park District Code:

Bond Proceeds	\$1,052,000
Real Estate Taxes	5,200,000
Program Revenue	1,064,000
Community Center	214,000
Pools	419,000
Replacement Taxes	606,000
Interest Income	42,000
MNSAR Rental Income	92,000
Other	<u>1,663,000</u>
TOTAL	<u>\$10,352,000</u>

SECTION 7: That the invalidity of any portion of this Ordinance or any of the items hereof, shall not render invalid any other portion or item thereof which can be given effect without the invalid part.

SECTION 8: That this Ordinance shall be in full force and effect from and after its passage, approval and publication, according to law.

PASSED this 21st day of December 2022.

AYES:

4

NAYS:

ABSENT:

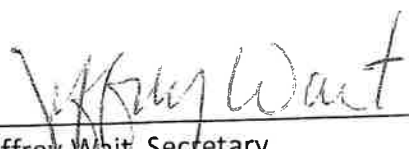
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ABSTAIN:



Steve Schmidt, President of the Board of Park Commissioners

ATTESTED and FILED in my office this 21st day of December 2022.



Jeffrey Wait, Secretary
MORTON GROVE PARK DISTRICT

MORTON GROVE PARK DISTRICT
6834 Dempster Street
Morton Grove, Illinois 60053

CERTIFICATION

I, Jeffrey Wait, do hereby certify that I am the duly qualified and appointed Secretary of the MORTON GROVE PARK DISTRICT, Village of Morton Grove, County of Cook and State of Illinois, and as such Secretary, I am the keeper of the official records and files of the Board of Commissioners of the MORTON GROVE PARK DISTRICT.

I do hereby certify that the attached Ordinance entitled "AN ORDINANCE ADOPTING THE COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS FOR THE MORTON GROVE PARK DISTRICT, COOK COUNTY, ILLINOIS, FOR THE PERIOD BEGINNING JANUARY 1, 2023 AND ENDING DECEMBER 31, 2023," is a full, true and complete copy of that Ordinance which was adopted on the 21st day of December 2022, by the MORTON GROVE PARK DISTRICT, all as it appears from the official records of said Park District in my official care and custody.

We, Steve Schmidt, President, and Mazhar Khan, Treasurer, do hereby certify that we are the duly qualified and elected President and Treasurer of the MORTON GROVE PARK DISTRICT, Village of Morton Grove, County of Cook and State of Illinois, and we do certify that we are the chief fiscal officers of said District.

Pursuant to the statute regarding passage of Appropriation and Budget Ordinances, we do hereby certify that the attached Ordinance contains a detailed list of estimated receipts from sources other than taxation in the Budget and Appropriation Ordinance. Further, the general sources of revenue anticipated to be received by the Park District during the budget and appropriation period of January 1 to December 31 is as follows: Tax Levy; the Personal

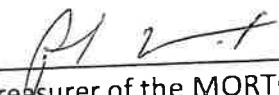
Property Replacement Tax; interest earned on tax monies deposited; Bond proceeds; Illinois Dept. of Natural Resources Grant; program fees, fees charged in regard to our revenue producing facilities, all as are more fully detailed in the Budget and Appropriation Ordinance, a copy of which is herewith attached.

This certification is made pursuant to Chapter 35, Section 200/18-50 of the Illinois Compiled Statues effective January 1, 1994.

IN WITNESS WHEREOF, we have hereunto affixed our official signatures and the corporate seal of the MORTON GROVE PARK DISTRICT THIS 15th day of December 2021.


Secretary of the MORTON GROVE PARK DISTRICT
Cook County, Illinois


President of the MORTON GROVE PARK DISTRICT
Cook County, Illinois (Chief Executive Officer)


Treasurer of the MORTON GROVE PARK DISTRICT
Cook County, Illinois (Chief Fiscal Officer)

Subscribed and Sworn to before me this

21st day of December 2022

SEAL


Notary Public

