

Morton Grove Park District

# 2025 Final Budget

Year Ending December 31, 2025



# **Morton Grove Park District**

## **Annual Budget**

**For the Year Ending December 31, 2025**

### **Board of Commissioners**

Mazhar Khan, President

John Pietron, Vice President

John Liston, Treasurer

Paul Minx, Commissioner

Lisa Rathunde, 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 2025 Morton Grove Park District Budget for the period of January 1st, 2025, through December 31st, 2025. 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 2024, we sold \$1,072,000 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 2024 is estimated to be 3.4%.
- 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 amount of \$2,406,000 for both the General Obligation, Oriole and Harrer Pool bonds.
- Utility costs are estimated to increase by 7.0% 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 2025</u>	<u>FY 2024</u>	<u>% Change</u>
<b>Corporate</b>	\$3,508,000	\$2,856,000	22.83%
<b>Recreation</b>	3,617,000	3,253,000	11.19
<b>Police</b>	15,000	10,000	50.0
<b>Paving &amp; Lighting</b>	0	0	0.00
<b>Museum</b>	42,000	42,000	31.25
<b>IMRF</b>	165,000	175,000	(5.70)
<b>FICA</b>	250,000	250,000	0.00
<b>Liability Insurance</b>	155,000	149,000	4.02
<b>Special Recreation</b>	510,000	396,000	28.78
<b>Audit</b>	23,000	22,000	4.77
<b>Debt Service</b>	<u>1,950,000</u>	<u>1,900,000</u>	4.55
<b>Totals</b>	<u>10,235,000</u>	<u>9,053,000</u>	13.05%

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

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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.

#### **2024 Accomplishments**

- Issued \$1.1 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.
- Developed and issued a user-friendly annual report for fiscal year 2023.
- Prepared and issued a Request for Proposal (RFP) for banking services.
- Conducted budget preparation sessions to encourage individual departments to take control of their budgets.

#### **2025 Goals and Objectives**

- Develop a formal budget presentation.
- Strengthen internal controls and increase internal operational audits.
- Ensure that the Annual Comprehensive Financial Report is in compliance with the Government Finance Officers Association Awards Program.
- Strategize on how to maintain the current tax rate during this time of property reassessments.
- Explore the feasibility of either the rehabilitation or expansion of our current buildings.

### **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 them to grow in followings and engagement on Instagram, Facebook and Twitter. The department consists of one full time marketing manager.

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## **2024 Accomplishments**

- Headed up the IPRA/IAPD Agency Showcase Awards Committee Judge Recruitment for the eighth year for the Agency Showcase at the IPRA/IAPD Conference.
- API was rolled out and implemented on the website.
- Continued to tweak the Rec Trac registration landing page, working with Rec Trac to implement an additional menu for better customer usability.
- Implemented a new Activity Guide process to make the process more efficient.
- Created new online forms for all rentals and continued to modify them as needed to make the process easier for patrons and rec supervisors.
- Updated Park District brand standards of rules and guidelines internally to appropriate departments to develop consistency.
- Launched the 360-degree club fitness tour project which will be posted on the website and Google Club Fitness listing page.
- Modified the signage at Oriole Pool to enhance communication with patrons on site.
- Created logo, signage, and messaging for new community Market Faire which is part of Morton Grove Days.
- Increased social media exposure on Facebook and Instagram

## **2025 Goals and Objectives**

- To continue to refine procedures in the marketing mix that create better communications within the Morton Grove Community
- Increase social media exposure by creating more compelling posts and rolling out "reels" on the Instagram platform.
- Manage the ADA-accessible website project and app.
- Ensure the 2025 API integration and ADA-accessible rollouts are smooth.
- To continue to work with local schools to broaden awareness of District programs.
- To send bi-monthly news to be posted on district backpacks.
- Revamp the Harrer Pool Entrance signage to simplify and communicate bold messages that are important as patrons enter the pool.

## **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.

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### **2024 Accomplishments**

- Completed the Oketo Park playground project.
- Completed Master Planning for Palma Lane Park.
- Installed additional shade structures on Mansfield Park ballfields.
- Added two more pickleball courts at Harrer Park.
- Completed a condition analysis of all district roofs.
- Increased staff development through PDRMA, IPRA and trade associations.
- Evaluated 3 park sites from an aesthetic standpoint and make improvements to areas such as landscape beds, sign beds and additional landscape plantings.

### **2025 Goals and Objectives**

- Complete the court renovation projects at PVCC and Oriole Park.
- Complete the Palma Lane renovation project.
- Complete the Master Planning and bidding of the National Park project.
- Department staffing, equipment and workload evaluation and improvements.

### **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.

### **2024 Accomplishments**

- Trained and retained staff.
- Revised Safety and Crisis Management Manual.
- Implemented Be Kind to Your Mind, a program focused on employee mental well-being.
- Revised employee orientation to make it more interactive and provided more training opportunities for staff.
- Implemented customer service training for all newly hired and returning seasonal staff.
- Encouraged online registration for patrons who registered for various events and programs.
- Conduct Annual Employee Survey for both full-time and part-time.

### **2025 Goals and Objectives**

- Enhance the on boarding for all employees.

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- a. Identify training requirements for each job.
  - b. Develop tracking procedures to monitor progress.
- Conduct customer service satisfaction survey annually to monitor the need for changes in processes and procedure.
  - a. Attach a survey with every e-blast.
  - b. Develop meaningful, but limited, incentive program to ensure residents participate in surveys.
- Identify opportunities to provide and communicate availability of incentives/perks to part time staff.
- Explore ways to offer more high school and college-based job shadowing and leadership development.
- Conduct an annual all-staff training session on customer service to standardize methods and techniques of service provided to the community.

### **Recreation 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.

### **2024 Accomplishments**

- Pools received an Exceeds rating from Ellis.
- Increased pickleball offerings to residents
- Relocated Junior camp to larger location to accommodate more participants.
- Participation has increased in music programs.
- Concessionaire for both pools this summer.
- Club Memberships and personal training has increased this year.
- Three great additions to the FT Recreation Team
- B4 School program at District 67.
- More sponsorship opportunities.
- Renting unused space to outside groups.
- New marketing tool added to Club Fitness.

### **2025 Goals and Objectives**

- Increase staff retention for seasonal jobs
- Stay competitive with salaries
- Find ways to Increase sponsorship dollars
- Revise swim lesson program
- Find new revenue streams
- Continue to survey residents to identify needs

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- Use school facilities for additional programs and events

### **Prairie View Community Center Facility Budget Highlights**

The mission of our department is to operate our community center in a safe and efficient manner for our residents and guests. Currently our department consists of two full time staff and 2 part time staff.

#### **2024 Accomplishments**

- Replaced the Prairie View Community Center roof.
- Replaced carpeting throughout the community center.
- Remodeled Park Commissioner's Board room.
- Replaced outdated fire alarm system.
- Replaced waste and seepage pumps.
- Added new security cameras and updated DVD recording system.

#### **2025 Goals and Objectives**

- Replace HVAC units on the Prairie View Community Center roof.
- Replace flooring in the community and activity rooms.
- Remodel the old entrance to the community center
- Replace remaining old windows at the community center.
- Replace old tables and chairs throughout the community center.

### **Capital Items**

As we look to the upcoming year, there are several items on the capital improvement plan that will occur in 2025 including the Oriole Pool bond payment in the amount of \$633,000, installing new playground equipment at National Park for \$1,200,000 (\$600,000 is coming in the form of an OSLAD grant) and \$45,000 in updates to the Prairie View Fitness Center. The park district is also applying for an OSLAD grant for the rehabilitation of the playground at Palma Lane park.

### **Economic Outlook**

The equalized assessed valuation of the District has increased to \$1,072,312,640 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 8.9% 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

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stemming from these fiscal constraints. The park district is located in one of the strongest and economically diverse geographical areas of Illinois.

### **Gross Domestic Product**

The economy has shown resilience this year with 2.1% GDP growth in the second quarter, following 2.2% in the first quarter. One driver of the surprisingly upbeat growth: Business inventories were little changed, which suggests that companies are no longer as worried about declining future sales. They also started buying more autos. And manufacturing-related construction surged.

We expect a slowdown in the third and fourth quarters. But a recession may be avoided, with the odds of one in early 2025 at 30%. Consumer and business spending is expected to slow into next year, but perhaps not so much as to cause an outright recession. The economy's resilience may be due in part to personal income growing at 4% after taxes and inflation, which is supporting consumer spending.

### **Employment**

The labor market is more robust than previously believed. 336,000 jobs were added in September and 119,000 jobs were retroactively added to July and August's total. The wholesale retail sector bounced back with a 31,000 gain in September, and the leisure and hospitality sector added a hefty 96,000 positions. State and local governments increased employment by 67,000, and health care by 41,000.

Job growth is being bolstered by significant pent-up labor demand, particularly in services. Professional and technical, health care, social assistance, education, sports and recreation, food service and accommodation industries have all been buoyant.

There were a few signs of slowing: particularly, the eighth consecutive monthly decline in temporary help, which is used heavily by manufacturers to add overtime shifts. Also, there is no growth in manufacturing payrolls, outside of motor vehicles.

### **Interest Rates**

Long-term interest rates jumped on evidence that more Federal Reserve Board members don't expect to cut short-term interest rates much next year. The change in Fed expectations has to do with the improving economic outlook and the reduced chance of a recession. Stronger GDP growth so far this year has pointed to continued momentum in the economy, and the Fed is projecting GDP growth of 1.5% next year, down only a little from 2.1% growth this year, and an unemployment rate in 2025 of 4.1%, just a little above the current 3.8%.

The path of long rates will therefore depend on how much the economy slows next year. A shallow slowdown, which we expect, is likely to leave both long and short rates elevated until inflation gets near the Fed's 2% target. Chair Powell also allowed that the long-run "neutral"

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policy rate (the level consistent with stable inflation) could be higher than previously expected, which would mean fewer Fed rate cuts over the long run.

The Federal Reserve left rates alone at its policy meeting on September 20 and is likely finished raising rates for now. Chair Powell noted that there was support for one more quarter-point hike at either the November 1 or December 13 meetings, but downplayed the significance of it, indicating that what matters is how long the Fed keeps rates high. Currently, the Fed seems to be leaning towards not cutting rates at all until late next year. Chair Powell has repeatedly emphasized that it would be a mistake to cut rates too early and risk letting inflation rebound.

## **Energy**

Not long ago, it looked like oil prices were finally retreating, which would have been welcome news to drivers paying relatively high gas prices. Benchmark west crude prices crude oil had slipped from over \$90 per barrel to about \$82. But after the brutal attack by Hamas on Israel last weekend, the situation appears to have changed, with WTI rebounding to \$86 per barrel.

While there is no immediate threat to oil production in the broader Middle East, we expect that the United States will tighten sanctions on Iran's oil industry to punish Tehran for the support it provides to Hamas. And we expect any loss of Iranian oil figures to tighten the global oil market. Natural gas prices are not directly linked to the situation in Israel. But they have also been rallying recently. After spending most of the summer and early fall trading below \$3 per million British thermal units, the benchmark gas futures contract was recently at \$3.24 per MMBtu. That's still relatively cheap, but with winter approaching, further price gains are possible. Stockpiles of gas in underground storage are ample for this time of year, and there is no sign of sharply colder weather in the immediate forecast across the parts of the United States that account for the bulk of gas consumption. Still, cooler weather will gradually add to demand. If the coming winter ends up being relatively cold, that could whittle down today's healthy gas stockpiles quickly and put upward pressure on prices.

## **Housing**

House prices continue to rise for now, but that won't last long.

The S&P Home Price Index which measures home prices across the nation, rose 1% in July from a year ago, after being flat the previous month. On a month-over-month, seasonally adjusted basis, home prices rose 0.6%. Prices have increased on a monthly basis for six consecutive months.

While housing demand has fallen this year, a reduction in the supply of homes on the market is keeping a floor under house prices. Despite low inventory, house prices will likely fall soon, albeit at a slower pace than last year. Following two years of double-digit price growth, the housing market remains overvalued.

## **Retail**

Online sales were flat, and in-store sales rose 0.2%. Some of the impact of the July surge was taken away by a downward revision to June and July sales, but sales ex-gasoline have still risen at a 6.1% annual rate over the past five months. In-store sales have been growing more modestly, however, at only a 2.5% rate during that time.

August sales were good for clothing (+0.9%), electronics and appliances (+0.7%), and health and personal care (+0.5%) stores. Motor vehicle sales rose 0.3%. Sales declined for sporting goods and hobby (-1.6%), furniture (-1.0%) and miscellaneous (-1.3%) stores.

In conclusion we respectfully submit this 2025 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

# MORTON GROVE PARK DISTRICT

2025/2024

## PROPOSED REVENUE / EXPENSE COMPARISON

### ALL FUND TYPES

FUND	CENTER	DESCRIPTION	January 1, 2025 to December 31, 2025			January 1, 2024 to December 31, 2024			Revenue Yr. to Yr. Variance	Expense Yr. to Yr. Variance
			REVENUE	EXPENSE	VARIANCE	REVENUE	EXPENSE	VARIANCE		
01	10	CORPORATE - ADMINISTRATION	\$3,508,016	\$2,539,269	\$968,747	\$2,856,212	\$2,055,691	\$800,521	\$651,804	\$483,578
	20	CORPORATE - PARKS	0	968,747	(968,747)	0	800,521	(800,521)	\$0	\$168,226
		CORPORATE	\$3,508,016	\$3,508,016	\$0	\$2,856,212	\$2,856,212	\$0	\$651,804	\$651,804
02	10	RECREATION - ADMINISTRATION	\$1,523,719	\$947,171	\$576,548	\$1,323,744	\$883,971	\$439,773	\$199,975	\$63,200
	30	RECREATION - PROGRAMS	\$1,306,065	\$1,051,662	254,403	\$1,175,840	\$778,668	397,172	\$130,225	\$272,994
	40	RECREATION - POOLS	\$480,000	\$797,950	(317,950)	\$472,000	\$777,050	(305,050)	\$8,000	\$20,900
	50	RECREATION - PVCC	\$307,100	\$820,101	(513,001)	\$281,800	\$813,695	(531,895)	\$25,300	\$6,406
		RECREATION	\$3,616,884	\$3,616,884	\$0	\$3,253,384	\$3,253,384	\$0	\$363,500	\$363,500
05	10	POLICE PROTECTION	\$15,000	\$15,000	\$0	\$10,000	\$10,000	\$0	\$5,000	\$5,000
	10	PAVING AND LIGHTING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	15	MUSEUM	\$42,000	\$42,000	\$0	\$42,000	\$42,000	\$0	\$0	\$0
	20	IMRF	\$165,000	\$165,000	\$0	\$175,000	\$175,000	\$0	(\$10,000)	(\$10,000)
	22	FICA	\$250,000	\$250,000	\$0	\$250,000	\$250,000	\$0	\$0	\$0
	25	DEBT SERVICE	\$1,950,000	\$1,950,000	\$0	\$1,900,000	\$1,900,000	\$0	\$50,000	\$50,000
	30	LIABILITY INSURANCE	\$155,000	\$155,000	\$0	\$148,500	\$148,500	\$0	\$6,500	\$6,500
	35	SPECIAL RECREATION	\$510,000	\$510,000	\$0	\$396,000	\$396,000	\$0	\$114,000	\$114,000
	40	AUDIT	\$23,000	\$23,000	\$0	\$22,500	\$22,500	\$0	\$500	\$500
			\$3,110,000	\$3,110,000	\$0	\$2,944,000	\$2,944,000	\$0	\$166,000	\$166,000
		Capital	\$2,919,000	\$2,919,000	\$0	\$1,973,500	\$1,973,500	\$0	\$945,500	\$945,500
	70	TOTAL	\$13,153,900	\$13,153,900	\$0	\$11,027,096	\$11,027,096	\$0	\$2,126,804	\$2,126,804

# MORTON GROVE PARK DISTRICT

2025/2024

## REVENUE AND EXPENSE COMPARISON BY SOURCE

SOURCE	REVENUE COMPARISON		VARIANCE	PERCENT CHANGE
	PROPOSED	CURRENT		
	January 1, 2025 to December 31, 2025	January 1, 2024 to December 31, 2024		
Property Tax	\$ 5,635,005	\$ 5,517,005	\$118,000	
Replacement Tax	\$ 252,000	\$ 410,503	(\$158,503)	
Bond Proceeds	\$ 1,800,000	\$ 1,050,000	\$750,000	
Recreation Programs	\$ 1,302,579	\$ 1,161,804	\$140,775	
Community Center	\$ 282,100	\$ 57,600	\$224,500	
Swimming Pools	\$ 480,000	\$ 472,000	\$8,000	
Interest	\$ 361,316	\$ 271,416	\$89,900	
Fitness Memberships	\$ 210,000	\$ 195,000	\$15,000	
Grants	\$ 500,000	\$ 500,000	\$0	
Other	\$ 406,900	\$ 391,768	\$15,132	
Interfund Transfers	\$ 1,924,000	\$ 1,000,000	\$924,000	
<b>Net operating changes</b>	<b>\$ 13,153,900</b>	<b>\$ 11,027,096</b>	<b>\$ 2,126,804</b>	<b>19.29%</b>

## EXPENSE COMPARISON

FUNCTION	PROPOSED	CURRENT	VARIANCE	PERCENT CHANGE
	12/31/2025	12/31/2024		
Salaries & Wages FT & PT	\$3,322,790	\$3,053,559	\$269,231	
Materials & Supplies	\$513,198	\$490,180	\$23,018	
Health Insurance	\$502,226	\$493,818	\$8,408	
Utilities	\$330,050	\$305,570	\$24,480	
Contractual Services	\$544,008	\$404,308	\$139,700	
Equipment	\$61,000	\$28,000	\$33,000	
Building & Landscape	\$94,500	\$51,000	\$43,500	
Miscellaneous	\$157,128	\$87,661	\$69,467	
Interfund Transfers	\$ 1,924,000	\$1,500,000	\$424,000	
IMRF & FICA	\$415,000	\$425,000	(\$10,000)	
Debt Service	\$1,950,000	\$1,900,000	\$50,000	
Liability Insurance	\$155,000	\$148,500	\$6,500	
Paving & Lighting	\$0	\$0	\$0	
Police	\$15,000	\$8,000	\$7,000	
Museum	\$42,000	\$32,000	\$10,000	
Special Recreation	\$186,000	\$166,000	\$20,000	
Audit	\$23,000	\$22,500	\$500	
Capital	\$2,919,000	\$1,911,000	\$1,008,000	
<b>TOTAL</b>	<b>\$13,153,900</b>	<b>\$11,027,096</b>	<b>\$2,126,804</b>	<b>19.29%</b>
<b>Surplus or (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

Calculations as of 12/31/2024

GL NUMBER	DESCRIPTION	2024 ORIGINAL BUDGET	2024 ACTIVITY THRU 12/31/24	2025 FINANCE REVIEW BUDGET	2025 FINAL APPROVED BUDGET
Fund: 01 CORPORATE					
ESTIMATED REVENUES					
Dept 10 - ADMINISTRATION					
01-10-411100	TAX RECEIPTS REV-REAL ESTATE TAXE	2,460,000.00	2,645,166.83	2,400,000.00	2,400,000.00
01-10-412100	TAX RECEIPTS REV-REPLACEMENT TAXE	9,030.00	45,495.96	19,000.00	19,000.00
01-10-430100	INTEREST-INTEREST INCOME	271,416.00	435,250.25	361,316.00	361,316.00
01-10-480435	MIS REV-EQUITY TRANSFER IN SPECIA			590,000.00	590,000.00
01-10-481600	MISC. REV-MORTON GROVE DAYS INCOM		(600.00)		
01-10-481810	MISCELLANEOUS REV-MISC. - GENERAL	19,494.00	10,213.81	7,700.00	7,700.00
01-10-481850	MISCELLANEOUS REV- PVCC PARKING L		41,250.00	30,000.00	30,000.00
01-10-485500	MISCELLANEOUS REV-MNASR RENT	96,272.00	87,416.95	100,000.00	100,000.00
Totals for dept 10 - ADMINISTRATION		<u>2,856,212.00</u>	<u>3,264,193.80</u>	<u>3,508,016.00</u>	<u>3,508,016.00</u>
TOTAL ESTIMATED REVENUES		<u>2,856,212.00</u>	<u>3,264,193.80</u>	<u>3,508,016.00</u>	<u>3,508,016.00</u>

Calculations as of 12/31/2024

GL NUMBER	DESCRIPTION	2024 ORIGINAL BUDGET	2024 ACTIVITY THRU 12/31/24	2025 FINANCE REVIEW BUDGET	2025 FINAL APPROVED BUDGET
Fund: 01 CORPORATE APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
01-10-511100	SALARIES & WAGES-DIRECTOR	178,376.00	163,764.50	182,015.00	182,015.00
01-10-511200	SALARIES-SUPERINTENDENT OF HR & R	83,740.00	66,242.06	80,702.00	80,702.00
01-10-511300	SALARIES-SUPERINTENDENT OF FINANC	129,585.00	119,980.00	137,339.00	137,339.00
01-10-511900	SALARIES & WAGES-IT PROGRAMMER	81,421.00	74,317.50	83,083.00	83,083.00
01-10-512720	SALARIES & WAGES-FINANCE COORDINA	62,602.00	59,622.71	71,776.00	71,776.00
01-10-513211	SALARIES & WAGES-SECURITY PART TI	111.00	4,000.00		
01-10-520100	MATRL AND SUPP-BANK SERVICE CHARG	500.00	1,021.56	1,500.00	1,500.00
01-10-520110	MATRL AND SUPP-OFFICE EXP - SUPPL	5,744.00	2,079.65	1,500.00	1,500.00
01-10-520130	MATRL AND SUPP-OFFICE EXP - POSTA	2,500.00	1,107.09	2,318.00	2,318.00
01-10-520140	MATRL AND SUPP-OFFICE EXP - BOTTL	800.00	757.77	1,000.00	1,000.00
01-10-520160	MATRL AND SUPP-OFFICE EXP - PUBLI		292.04	200.00	200.00
01-10-530310	INSURANCE-INS - HEALTH & LIFE - D	311,563.00	236,406.19	305,185.00	305,185.00
01-10-540110	UTILITIES-ELECTRICTY	19,200.00	14,593.70	19,550.00	19,550.00
01-10-540120	UTILITIES-HEATING FUEL	12,000.00	5,175.77	11,500.00	11,500.00
01-10-540130	UTILITIES-WATER	1,800.00	1,364.77	2,300.00	2,300.00
01-10-540150	UTILITIES-TELEPHONE	25,300.00	15,121.71	25,300.00	25,300.00
01-10-551120	CONTRACT SVCS-LEGAL - EXTRA SERVI	43,200.00	43,640.84	57,000.00	57,000.00
01-10-551400	CONTRACTUAL SERVICES-BAMBOO PAYRO	14,500.00	12,514.63	15,000.00	15,000.00
01-10-552100	CNTRCT SVCS-BS&A SOFTWARE SERVICE	5,000.00	4,291.00	5,000.00	5,000.00
01-10-552200	CONTRACT SVCS-NETCOMM 2000 IT ASS	20,000.00	21,172.98	25,000.00	25,000.00
01-10-554100	CONTRACTUAL SERVICES-AGREEMENTS -	30,000.00	30,604.80	40,000.00	40,000.00
01-10-560100	EQUIPMENT-NEW EQUIP - OFFICE	1,000.00	203.98	1,000.00	1,000.00
01-10-560800	EQUIPMENT-NEW EQUIP - COMPUTER -	10,000.00	9,662.68	10,000.00	10,000.00
01-10-560810	EQUIPMENT-NEW EQUIP - COMPUTER -	4,000.00	7,161.20	11,000.00	11,000.00
01-10-580100	EXP MISC.-HUMAN RESOURCE EXPENSES	5,000.00	4,613.20	5,000.00	5,000.00
01-10-580200	EXP MISC.-EXECUTIVE DIRECTOR SEMI	1,000.00	1,046.58	1,500.00	1,500.00
01-10-580201	EXP MISC.-RENEWAL OF STRATEGIC PL	1,000.00		1,000.00	1,000.00
01-10-581100	BUSINESS MEETINGS	100.00		100.00	100.00
01-10-581110	EXP MISCELLANEOUS-COMMISSIONERS E	3,000.00	2,812.08	3,000.00	3,000.00
01-10-581120	EXP MISC-COMM EXPENSE - EDUC SEMI	8,000.00	1,531.73	10,795.00	10,795.00
01-10-581200	EXP MISC.-EDUCATIONAL SEMINARS -	13,763.00	6,916.35	13,000.00	13,000.00
01-10-581250	EXP MISCELLANEOUS-BUSINESS MEALS	1,000.00	1,294.71	2,000.00	2,000.00



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GL NUMBER	DESCRIPTION	2024 ORIGINAL BUDGET	2024 ACTIVITY THRU 12/31/24	2025 FINANCE REVIEW BUDGET	2025 FINAL APPROVED BUDGET
Fund: 01 CORPORATE					
APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
01-10-581300	EXP MISC.-EMPLOYEE TRAVEL ALLOWAN	1,500.00	214.00	1,000.00	1,000.00
01-10-581400	EXP MISCELLANEOUS-DUES & SUBSCRIP	13,885.00	13,295.82	13,885.00	13,885.00
01-10-581500	EXP MISCELLANEOUS-UNIFORMS	1,000.00	788.50	1,000.00	1,000.00
01-10-581600	EXP MISC.-MORTON GROVE SPECIAL EV	2,000.00	387.14	1,000.00	1,000.00
01-10-589105	EXP MISCELLANEOUS-EMPLOYEE RECOGN	500.00	856.29	1,000.00	1,000.00
01-10-589110	EXP MISC.-MARKETING SPECIAL EVENT	1,000.00	1,488.19	2,500.00	2,500.00
01-10-589200	EXP MISCELLANEOUS-EQUITY TRANSFER	960,000.00	960,000.00	1,400,000.00	1,400,000.00
Totals for dept 10 - ADMINISTRATION		2,055,690.00	1,890,343.72	2,546,048.00	2,546,048.00
Dept 20 - PARKS MAINT					
01-20-511400	SALARIES-SUPERINTENDENT OF PARKS	101,984.00	93,180.00	104,109.00	104,109.00
01-20-512120	SALARIES & WAGES-PARKS FOREMAN	96,064.00	87,740.00	98,055.00	98,055.00
01-20-512130	SALARIES & WAGES - FULLTIME	410,274.00	360,302.48	414,604.00	414,604.00
01-20-512150	SALARIES & WAGES-FULLTIME - OT	10,000.00	17,582.50	20,000.00	20,000.00
01-20-513100	SALARIES & WAGES-SUMMER STAFF	20,000.00	14,290.01	20,000.00	20,000.00
01-20-520221	MATRL-SUPP-R & R - BLDG REPAIR SE	6,500.00	2,610.72	2,500.00	2,500.00
01-20-520225	MATRL-SUPP-R & R - VEHICLE REPAIR	8,000.00	7,891.10	10,000.00	10,000.00
01-20-520230	MATERIALS AND SUPPLIES-RENTAL MAC	500.00	1,012.38	2,500.00	2,500.00
01-20-520312	MATERIALS AND SUPPLIES-JANITOR SU	13,000.00	10,725.82	11,500.00	11,500.00
01-20-520318	MATRL AND SUPP-MAINT. - MATLIS -	500.00	341.40	2,000.00	2,000.00
01-20-520321	MATRL AND SUPP-MAINT. - MATILS -	5,000.00	4,575.30	5,500.00	5,500.00
01-20-520323	MATRL AND SUPP-MAINT. - MAT'LS -	8,000.00	4,919.68	8,000.00	8,000.00
01-20-520325	MATRL-SUPP-MAINT. - MAT'LS - VEHI	8,000.00	12,987.96	16,000.00	16,000.00
01-20-520327	MATRL- SUPP-MAINT. - BALL FIELDS	1,200.00	561.29	1,200.00	1,200.00
01-20-520328	MATRL-SUPP-MAINT. -PLAYGROUND MUL	5,500.00	6,675.76	9,000.00	9,000.00
01-20-520335	MATERIALS AND SUPPLIES-SUPPLIES -	500.00	1,522.36	2,000.00	2,000.00
01-20-520400	MATRL-SUPP-SUPPLIES - TOOLS & HAR	6,500.00	2,536.35	2,000.00	2,000.00
01-20-520500	MATRL-SUPP-SUPPLIES - GAS & OIL V	25,000.00	20,397.61	24,000.00	24,000.00
01-20-554100	CONTRACTUAL SERVICES-AGREEMENTS -	39,000.00	91,505.05	40,000.00	40,000.00
01-20-554300	CONTRACTUAL -LAWN MAINTENANCE			110,000.00	110,000.00
01-20-560200	EQUIPMENT-NEW EQUIP - MAINT	2,500.00	3,532.73	3,000.00	3,000.00
01-20-560300	EQUIPMENT-NEW EQUIP - BLDG	500.00	472.97	500.00	500.00
01-20-570150	BLDG-LANDSCAPE-GENERAL PARK IMPRO	11,000.00	15,475.03	17,000.00	17,000.00
01-20-570200	BUILDING & LANDSCAPE-BUILDING REP	3,000.00	1,600.70	3,000.00	3,000.00

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Fund: 01 CORPORATE					
APPROPRIATIONS					
Dept 20 - PARKS MAINT					
01-20-570300	BLDG-LANDSCAPE-GRASS-SEED-SOD-FER	4,000.00	1,682.73	4,000.00	4,000.00
01-20-570400	BLDG-LANDSCAPE-TREES-SHRUBS-FLOWE	5,000.00	15,265.05	15,000.00	15,000.00
01-20-570410	BLDG-LNDSCP-BLK DIRT-SAND-FILL-BA	5,000.00	9,889.69	10,000.00	10,000.00
01-20-581200	EXP MISC.-EDUCATIONAL SEMINARS -	2,500.00	1,862.37	2,000.00	2,000.00
01-20-581500	EXP MISCELLANEOUS-UNIFORMS	1,000.00	366.92	4,000.00	4,000.00
01-20-581501	PRAIRIE VIEW ICE ARENA	500.00		500.00	500.00
Totals for dept 20 - PARKS MAINT		800,522.00	791,505.96	961,968.00	961,968.00
TOTAL APPROPRIATIONS		2,856,212.00	2,681,849.68	3,508,016.00	3,508,016.00

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GL NUMBER	DESCRIPTION	2024 ORIGINAL BUDGET	2024 ACTIVITY THRU 12/31/24	2025 FINANCE REVIEW BUDGET	2025 FINAL APPROVED BUDGET
Fund: 01 CORPORATE					
NET OF REVENUES/APPROPRIATIONS - FUND 01			582,344.12		
	BEGINNING FUND BALANCE	1,696,975.40	1,696,975.40	2,279,319.52	2,279,319.52
	ENDING FUND BALANCE	1,696,975.40	2,279,319.52	2,279,319.52	2,279,319.52
Fund: 02 RECREATION					
ESTIMATED REVENUES					
Dept 01 - ATHLETICS					
02-01-490105	PROGRAM FEES REV-PICKLEBALL	12,289.00	15,728.07	17,980.00	17,980.00
02-01-490131	PRGM REV-SOFTBALL - ADULT LEAGUE	19,700.00	18,250.00	19,500.00	19,500.00
02-01-490141	PROGRAM FEES REV-SPORTS TOURNAMEN	2,880.00	1,240.00	3,320.00	3,320.00
02-01-490170	PRGM REV-YOUTH ATHLETIC CONTRACT	20,020.00	8,365.80	9,000.00	9,000.00
02-01-490176	PROGRAM FEES REV-ISKC KARATE	63,608.00	62,575.00	80,619.00	80,619.00
02-01-490179	PROGRAM FEES REV-TKDO	9,800.00	3,171.71	7,400.00	7,400.00
02-01-490182	PROGRAM FEES REV-AYSO SOCCER SETU	3,000.00		3,000.00	3,000.00
02-01-490191	PRGM REV- VOLLEYBALL		(182.00)		
02-01-490193	PROGRAM REVENUE HOT SHOTS	96,583.00	119,515.87	110,000.00	110,000.00
02-01-490212	PROGRAM FEES REV-INDOOR COURT REN	35,000.00	31,957.50	28,000.00	28,000.00
02-01-490512	PROGRAM FEES -OUTDOOR FIELDS/COUR	54,893.00	54,791.50	58,000.00	58,000.00
Totals for dept 01 - ATHLETICS		317,773.00	315,413.45	336,819.00	336,819.00
Dept 03 - CAMPS					
02-03-490412	PROGRAM FEES REV-CAMP	249,995.00	253,696.84	300,000.00	300,000.00
02-03-490417	PROGRAM FEES REV-CAMP EXTENDED	15,800.00	15,329.50	16,000.00	16,000.00
02-03-490418	PRGM REV-RISE-N-SHINE (BEFORE CA	8,040.00	10,944.00	11,500.00	11,500.00
Totals for dept 03 - CAMPS		273,835.00	279,970.34	327,500.00	327,500.00
Dept 04 - DANCE					
02-04-490514	PROGRAM FEES REV-DANCE CLASSES	37,000.00	38,966.65	38,980.00	38,980.00
02-04-490520	PROGRAM FEES REV-DANCE - RECITAL	4,350.00	2,380.00	3,480.00	3,480.00
Totals for dept 04 - DANCE		41,350.00	41,346.65	42,460.00	42,460.00
Dept 05 - ARTS & CRAFTS					
02-05-490617	PROGRAM FEES REV-GUITAR LESSONS	2,880.00			
02-05-490618	PROGRAM FEES REV-MUSIC	4,770.00	5,249.00	10,368.00	10,368.00
02-05-490622	PROGRAM FEES REV-LAUGUAGE CLASSES	1,800.00	1,187.00	896.00	896.00
02-05-490623	PROGRAM FEES REV-ADULT GENERAL IN	2,580.00	1,030.00	3,675.00	3,675.00
02-05-490624	PROGRAM FEES REV-YOUTH CONTRACTUA	17,904.00	10,610.00	21,474.00	21,474.00
Totals for dept 05 - ARTS & CRAFTS		29,934.00	18,076.00	36,413.00	36,413.00
Dept 06 - PRESCHOOL-INFANTS					
02-06-490711	PROGRAM FEES REV-PRE SCHOOL	105,017.00	102,410.08	110,532.00	110,532.00
02-06-490715	PROGRAM FEES REV-TODDLER VARIETY	3,800.00	3,355.00	3,856.00	3,856.00
02-06-490716	PROGRAM FEES REV-INDOOR PLAYGROUN	1,500.00	420.00	1,000.00	1,000.00

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Fund: 02 RECREATION					
ESTIMATED REVENUES					
Dept 06 - PRESCHOOL-INFANTS					
	Totals for dept 06 - PRESCHOOL-INFANTS	110,317.00	106,185.08	115,388.00	115,388.00
Dept 07 - VARIED INTERESTS					
02-07-490813	PROGRAM FEES REV-BIRTHDAY PARTIES	14,940.00	11,426.00	16,866.00	16,866.00
02-07-490815	PROGRAM FEES REV-PIANO LESSONS	28,228.00	23,343.00	31,647.00	31,647.00
02-07-490818	PROGRAM FEES REV-STEM CLASSES		1,320.00	1,386.00	1,386.00
02-07-490819	PROGRAM FEES REV-GAP	18,240.00	18,339.00	19,760.00	19,760.00
02-07-490820	PROGRAM FEES REV-EARLY RELEASE	6,800.00	7,455.00	8,400.00	8,400.00
02-07-490821	PROGRAM FEES REV-PUPPY TRAINING	8,700.00	8,554.99	7,360.00	7,360.00
02-07-490823	PROGRAM FEES REV-B4	35,178.00	35,684.00	40,851.00	40,851.00
02-07-490825	PROGRAM FEES REV-BASE	177,900.00	165,432.40	195,260.00	195,260.00
02-07-490826	PROGRAM FEES REV-KINDER ODYSSEY D	85,150.00	76,757.00	92,430.00	92,430.00
02-07-490840	PROGRAM FEES REV-MAGIC	1,460.00	753.00	775.00	775.00
	Totals for dept 07 - VARIED INTERESTS	376,596.00	349,064.39	414,735.00	414,735.00
Dept 08 - SPECIAL EVENTS					
02-08-490911	PROGRAM FEES REV-SK RUN		61.00		
02-08-490912	PROGRAM FEES REV-HALLOWEEN PARTY	1,200.00	1,564.00	1,440.00	1,440.00
02-08-490914	PROGRAM FEES REV-COLD BREWS	3,300.00	600.00	3,000.00	3,000.00
02-08-490917	PROGRAM FEES REV-SANTA COMES TO T	5,000.00	6,593.01	6,500.00	6,500.00
02-08-490919	PRGM REV-DADDY DAUGHTER DATE NIG	2,085.00	770.00	2,655.00	2,655.00
02-08-490921	PRGM REV-MOTHER/DAUGHTER EVENT		571.00	1,200.00	1,200.00
02-08-490922	PROGRAM FEES REV-GARARE SALES		1,260.00	1,380.00	1,380.00
02-08-490925	PROGRAM FEES REV-HOLIDAY EVENT	450.00			
02-08-490926	PROGRAM FEES REV-SUMMER CONCERTS		(1,350.00)		
02-08-490936	PROGRAM FEES REV-FAMILY CAMPOUTS	1,250.00	1,519.00	1,650.00	1,650.00
02-08-490938	PROGRAM FEES REV-EGGSTRAVAGANZA	1,200.00	1,206.41	1,400.00	1,400.00
02-08-490939	PROGRAM FEES REV-FAMILY FUN NIGHT	600.00	(135.00)	600.00	600.00
02-08-490943	PROGRAM FEES REV-FAMILY EVENTS	1,480.00	60.00	1,500.00	1,500.00
02-08-490946	PROGRAM FEES REV-HOLIDAY HOUSE VI	1,720.00	1,200.00	925.00	925.00
02-08-490947	PROGRAM FEES REV-ANIMAL EVENTS	330.00	477.00	660.00	660.00
02-08-490952	PROGRAM FEES-GINGERBREAD HOUSE WO	720.00	480.25	440.00	440.00
	Totals for dept 08 - SPECIAL EVENTS	19,335.00	14,876.67	23,350.00	23,350.00
Dept 09 - SENIOR FITNESS					
02-09-490224	WELLNESS PROGRAMS		42.00	400.00	400.00
02-09-490231	PROGRAM FEES REV-PERSONAL TRAININ	5,700.00	8,927.00	9,000.00	9,000.00

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Fund: 02 RECREATION					
ESTIMATED REVENUES					
Dept 09 - SENIOR FITNESS					
02-09-490232	PROGRAM FEES REV-CONTRACTUAL FITN	1,000.00	10.00		
Totals for dept 09 - SENIOR FITNESS		6,700.00	8,979.00	9,400.00	9,400.00
Dept 10 - ADMINISTRATION					
02-10-411100	TAX RECEIPTS REV-REAL ESTATE TAXE	1,281,000.00	1,049,874.19	1,295,000.00	1,295,000.00
02-10-411200	TAX RECPT REV-REAL ESTATE TAXES-A	41,000.00			
02-10-480435	MIS REV-EQUITY TRANSFER IN SPECIA			200,000.00	200,000.00
02-10-481810	MISCELLANEOUS REV-MISC. - GENERAL	1,744.00	1,570.00	28,719.00	28,719.00
02-10-481850	MISCELLANEOUS REV- REC TRAC CONTR		(15,743.09)		
02-10-485601	DONATION FOR BASE PROGRAM - JUDY		500.00		
Totals for dept 10 - ADMINISTRATION		1,323,744.00	1,036,201.10	1,523,719.00	1,523,719.00
Dept 21 - HARRER POOL					
02-21-420210	FEES AND ADMISSIONS-POOL PASSES	93,000.00	98,214.00	101,000.00	101,000.00
02-21-420220	FEES AND ADMISSIN-POOL - DAILY RE	160,000.00	145,710.00	160,000.00	160,000.00
02-21-420230	FEES AND ADMISSIONS-LIMITED POOL	5,000.00	8,694.00	10,000.00	10,000.00
02-21-420250	FEES AND ADMISSIONS-POOL - SWIM L	6,500.00	3,693.00	6,500.00	6,500.00
02-21-420260	FEES AND ADMISSIONS-WATER EXERCIS	5,500.00	3,976.54	5,500.00	5,500.00
02-21-420280	FEES AND ADMISSIONS-POOL - RENTAL	11,000.00	8,404.00	11,000.00	11,000.00
Totals for dept 21 - HARRER POOL		281,000.00	268,691.54	294,000.00	294,000.00
Dept 22 - ORIOLE POOL					
02-22-420210	FEES AND ADMISSIONS-POOL PASSES	73,000.00	75,000.00	78,000.00	78,000.00
02-22-420220	FEES AND ADMISSIN-POOL - DAILY RE	55,000.00	54,925.00	59,000.00	59,000.00
02-22-420250	FEES AND ADMISSIONS-POOL - SWIM L	20,000.00	18,587.26	20,000.00	20,000.00
02-22-420280	FEES AND ADMISSIONS-POOL - RENTAL	14,500.00	10,288.00	11,000.00	11,000.00
02-22-420282	FEES AND ADMI-POOL - RENTALS - DA	10,000.00	864.00		
02-22-490479	PROGRAM FEES REV-TIGER SHARKS	5,500.00	2,634.00	3,000.00	3,000.00
Totals for dept 22 - ORIOLE POOL		178,000.00	162,298.26	171,000.00	171,000.00
Dept 24 - CONCESSIONS					
02-24-420242	FEES AND ADMISSIONS-CN - HARRER I	13,000.00	14,615.29	15,000.00	15,000.00
Totals for dept 24 - CONCESSIONS		13,000.00	14,615.29	15,000.00	15,000.00
Dept 31 - FIELD HOUSE AND PVCC RENTALS					
02-31-440200	RENTALS-RENTALS - PVCC ROOMS	4,000.00	7,755.50	9,000.00	9,000.00
02-31-440202	RENTALS-PVCC RENTALS - GYM	1,500.00	306.00	500.00	500.00
02-31-440501	RENTALS-FIELDHOUSE RENTALS - NATI	31,000.00	32,096.50	30,000.00	30,000.00
02-31-440505	RENTALS-FIELDHOUSE RENTALS - HARR	3,500.00	770.00	1,000.00	1,000.00
02-31-440506	RENTALS-ORIOLE PALM ROOM	5,000.00	5,187.50	5,000.00	5,000.00

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Fund: 02 RECREATION					
ESTIMATED REVENUES					
Dept 31 - FIELD HOUSE AND PVCC RENTALS					
	Totals for dept 31 - FIELD HOUSE AND PVCC RENTAL	45,000.00	46,115.50	45,500.00	45,500.00
Dept 32 - FITNESS CENTER					
02-32-420300	FEES AND ADMISSIONS-FITNESS CLASS	600.00	2,450.10	2,500.00	2,500.00
02-32-420305	FEES AND ADMISSIN-OPEN GYM - GUES	12,500.00	16,482.00	18,000.00	18,000.00
02-32-460110	MEMBERSHIPS-RB - FITNESS MEMBERSH	195,000.00	203,116.70	210,000.00	210,000.00
02-32-480530	MISCELLANEOUS REV-VENDING MACHINE	3,500.00	1,591.40	2,100.00	2,100.00
02-32-480570	MISCELLANEOUS REV-AQUA FITNESS RE			4,000.00	4,000.00
	Totals for dept 32 - FITNESS CENTER	211,600.00	223,640.20	236,600.00	236,600.00
Dept 35 - MARKETING					
02-35-450584	SPONSORSHIP	24,000.00	20,950.00	25,000.00	25,000.00
02-35-450586	ACTIVITY GUIDE ADVERTISING	1,200.00			
	Totals for dept 35 - MARKETING	25,200.00	20,950.00	25,000.00	25,000.00
	TOTAL ESTIMATED REVENUES	3,253,384.00	2,906,423.47	3,616,884.00	3,616,884.00

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GL NUMBER	DESCRIPTION	2024 ORIGINAL BUDGET	2024 ACTIVITY THRU 12/31/24	2025 FINANCE REVIEW BUDGET	2025 FINAL APPROVED BUDGET
Fund: 02 RECREATION					
APPROPRIATIONS					
Dept 01 - ATHLETICS					
02-01-591105	INSTRUCTOR SALARIES-PICKLEBALL	2,160.00	6,368.40	8,100.00	8,100.00
02-01-591131	INSTR SAL-SOFTBALL - ADULT SOFTBA	2,261.00	1,711.07	2,328.00	2,328.00
02-01-591141	INSTRUCTOR SALARIES-SPORTS TOURNA	300.00		236.00	236.00
02-01-592105	CONTRACTING SERVICES-PICKLEBALL	500.00			
02-01-592131	CONTRACTING-SOFTBALL - ADULT SOFT	7,400.00	4,373.00	7,000.00	7,000.00
02-01-592141	CONTRACTING SERVICES-SPORTS TOURN		50.00	800.00	800.00
02-01-592170	CONTRACTING-YOUTH ATHLETIC CONTRA	14,014.00	3,775.30	6,300.00	6,300.00
02-01-592176	CONTRACTING SERVICES-ISKC KARATE	44,525.00	36,304.50	60,464.00	60,464.00
02-01-592179	CONTRACTING SERVICES-TKDO	6,860.00	2,825.90	5,180.00	5,180.00
02-01-592193	CONTRACTINGSERVICES-HOT SHOTS	67,608.00	58,006.35	77,000.00	77,000.00
02-01-593105	PROGRAM SUPPLIES-PICKLEBALL	1,250.00	1,390.24	500.00	500.00
02-01-593131	PRGM SUPP-SOFTBALL - ADULT SOFTBA	4,600.00	3,883.33	3,100.00	3,100.00
02-01-593141	PROGRAM SUPPLIES-SPORTS TOURNAMEN	1,000.00	273.29	375.00	375.00
02-01-593175	PROGRAM SUPPLIES-SD 67 SOCCER GOA		4,255.00		
02-01-593212	PROGRAM SUPPLIES - GYM RENTALS	1,000.00	622.23	1,000.00	1,000.00
02-01-593512	PROGRAM SUPPLIES-FIELD RENTAL	750.00	700.00	750.00	750.00
Totals for dept 01 - ATHLETICS		154,228.00	124,538.61	173,133.00	173,133.00
Dept 03 - CAMPS					
02-03-591412	INSTRUCTOR SALARIES-CAMP COUNSELO	125,256.00	94,683.24	99,000.00	99,000.00
02-03-591417	INSTRUCTOR SALARIES-CAMP SUPERVIS		39,337.08	41,000.00	41,000.00
02-03-592412	CONTRACTING SERVICES- CAMP	33,939.00	32,797.61	42,539.00	42,539.00
02-03-593412	PROGRAM SUPPLIES-CAMP	8,216.00	8,293.37	8,215.00	8,215.00
02-03-593417	PROGRAM SUPPLIES-CAMP - EXTENDED			600.00	600.00
02-03-593418	PRGM SUPP-RISE-N-SHINE (BEFORE CA			400.00	400.00
Totals for dept 03 - CAMPS		167,411.00	175,111.30	191,754.00	191,754.00
Dept 04 - DANCE					
02-04-591514	INSTRUCTOR SALARIES-DANCE - CREAT	13,471.00	11,991.54	14,196.00	14,196.00
02-04-591515	INSTRUCTOR SALARIES-DANCE - PLANN	5,100.00	4,008.10	3,690.00	3,690.00
02-04-591520	INSTRUCTOR SALARIES-DANCE - RECIT	700.00		310.00	310.00
02-04-592520	CONTRACTING SERVICES-DANCE - RECI	2,650.00	2,295.00	2,400.00	2,400.00
02-04-593514	PROGRAM SUPPLIES-DANCE - CREATIVE	4,500.00	744.84	4,600.00	4,600.00
02-04-593520	PROGRAM SUPPLIES-DANCE - RECITAL	425.00		375.00	375.00
Totals for dept 04 - DANCE		26,846.00	19,039.48	25,571.00	25,571.00
Dept 05 - ARTS & CRAFTS					

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GL NUMBER	DESCRIPTION	2024 ORIGINAL BUDGET	2024 ACTIVITY THRU 12/31/24	2025 FINANCE REVIEW BUDGET	2025 FINAL APPROVED BUDGET
Fund: 02 RECREATION APPROPRIATIONS					
Dept 05 - ARTS & CRAFTS					
02-05-591618	INSTRUCTOR SALARIES-MUSIC	3,105.00	1,598.63	6,432.00	6,432.00
02-05-591623	INSTR SAL-ADULT GENERAL INTEREST	1,860.00	4,277.33	486.00	486.00
02-05-591624	INSTRUCTOR SALARIES-YOUTH CONTRAC		325.74	1,215.00	1,215.00
02-05-592617	CONTRACTING SERVICES-GUITAR LESSO	1,247.00			
02-05-592622	CONTRACTING SERVICES-LANGUAGE CLA	832.00	917.00	627.00	627.00
02-05-592623	CONTRACTING-ADULT GENERAL INTERES		380.00	1,470.00	1,470.00
02-05-592624	CONTRACTING SERVICES-YOUTH CONTRA	12,532.00	2,478.17	12,532.00	12,532.00
02-05-593618	PROGRAM SUPPLIES-MUSIC	135.00	209.75	200.00	200.00
02-05-593623	PROGRAM SUPPLIES-ADULT GENERAL IN	75.00		400.00	400.00
02-05-593624	PROGRAM SUPPLIES-YOUTH CONTRACTUA		108.28	1,200.00	1,200.00
Totals for dept 05 - ARTS & CRAFTS		19,786.00	10,294.90	24,562.00	24,562.00
Dept 06 - PRESCHOOL-INFANTS					
02-06-591711	SALARIES-PRE SCHOOL TEACHERS	99,581.00	53,773.13	67,178.00	67,178.00
02-06-591712	INSTR SAL-PRESCHOOL TEACHER PLANN		244.72		
02-06-591713	SALARIES-PRE SCHOOL AIDES		34,965.71	40,599.00	40,599.00
02-06-591715	INSTRUCTOR SALARIES-TODDLER VARIE	216.00		216.00	216.00
02-06-592711	CONTRACTING SERVICES-PRE SCHOOL		677.13		
02-06-592715	CONTRACTING SERVICES-TODDLER VARI	516.00	838.14	720.00	720.00
02-06-593711	PROGRAM SUPPLIES-PRE SCHOOL	3,930.00	929.05	2,460.00	2,460.00
02-06-593715	PROGRAM SUPPLIES-TODDLER VARIETY	700.00	25.33	500.00	500.00
02-06-593716	PROGRAM SUPPLIES-INDOOR PLAYGROUN	400.00	454.68	400.00	400.00
Totals for dept 06 - PRESCHOOL-INFANTS		105,343.00	91,907.89	112,073.00	112,073.00
Dept 07 - VARIED INTERESTS					
02-07-591813	INSTRUCTOR SALARIES-BIRTHDAY PART	4,000.00	1,485.79	1,952.00	1,952.00
02-07-591815	INSTRUCTOR SALARIES-PIANO LESSONS	18,102.00	18,762.32	21,195.00	21,195.00
02-07-591817	INSTRUCTOR SALARIES-GAP SUPERVISO		265.20		
02-07-591819	INSTRUCTOR SALARIES-GAP	7,920.00	7,718.77	10,070.00	10,070.00
02-07-591820	INSTRUCTOR SALARIES-EARLY RELEASE	1,580.00		1,637.00	1,637.00
02-07-591823	INSTRUCTOR SALARIES-B4	22,950.00	10,102.75	23,760.00	23,760.00
02-07-591825	INSTRUCTOR SALARIES-BASE	110,835.00	64,693.97	90,000.00	90,000.00
02-07-591826	INSTRUCTOR SALARIES-KINDER ODY DI	53,108.00	48,036.97	56,625.00	56,625.00
02-07-591828	BASE PLANNING		118.40		
02-07-591830	INSTRUCTOR SALARIES-BASE SITE SUP		19,787.80	26,460.00	26,460.00



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Fund: 02 RECREATION					
APPROPRIATIONS					
Dept 07 - VARIED INTERESTS					
02-07-592813	CONTRACTING SERVICES-BIRTHDAY PAR	4,500.00	3,436.00	6,000.00	6,000.00
02-07-592815	CONTRACTING SERVICES-PIANO LESSON	600.00	235.00	600.00	600.00
02-07-592818	CONTRACTING SERVICES-STEM CLASSES		840.00	970.00	970.00
02-07-592819	CONTRACTING SERVICES-GAP	4,944.00	3,378.39	4,735.00	4,735.00
02-07-592821	CONTRACTING SERVICES-PUPPY TRAINI	5,762.00	4,473.50	5,152.00	5,152.00
02-07-592840	CONTRACTING SERVICES-MAGIC	1,022.00	1,015.80	542.00	542.00
02-07-593813	PROGRAM SUPPLIES-BIRTHDAY PARTIES	1,980.00	1,892.73	2,430.00	2,430.00
02-07-593815	PROGRAM SUPPLIES-PIANO LESSONS	250.00	145.77	250.00	250.00
02-07-593819	PROGRAM SUPPLIES-GAP	1,000.00	877.00	950.00	950.00
02-07-593820	PROGRAM SUPPLIES-EARLY RELEASE	1,300.00	1,300.00	1,300.00	1,300.00
02-07-593823	PROGRAM SUPPLIES-B4	3,576.00	2,765.93	3,576.00	3,576.00
02-07-593825	PROGRAM SUPPLIES-BASE	12,040.00	11,563.32	13,400.00	13,400.00
02-07-593826	PROGRAM SUPPLIES-KINDER ODY DIST	1,500.00	1,450.09	1,500.00	1,500.00
Totals for dept 07 - VARIED INTERESTS		256,969.00	204,345.50	273,104.00	273,104.00
Dept 08 - SPECIAL EVENTS					
02-08-591925	INSTRUCTOR SALARIES-SILVER BELL	100.00			
02-08-592912	CONTRACTING SERVICES-HALLOWEEN PA	2,700.00	1,670.00	1,950.00	1,950.00
02-08-592914	CONTRACTING SERVICES-COLD BREWS	1,200.00	698.64	1,200.00	1,200.00
02-08-592917	CONTRACTING SERVICE-SANTA COMING	800.00	2,180.00	750.00	750.00
02-08-592919	CONTRACTING-DADDY DAUGHTER DATE N	300.00	300.00	300.00	300.00
02-08-592921	PRINCESS TEA PARTY			900.00	900.00
02-08-592925	CONTRACTING SERVICES-SILVER BELL	650.00	650.00		
02-08-592926	CONTRACTING-SUMMER CONCERT SERIES	15,000.00	10,450.00	15,000.00	15,000.00
02-08-592935	CONTRACTING SERVICES-MOVIES IN TH	1,530.00	1,059.99	1,040.00	1,040.00
02-08-592939	CONTRACTING SERVICES-FAMILY FUN N	700.00	375.00	700.00	700.00
02-08-592943	CONTRACTING SERVICES-HOT WHEELS C	1,120.00		650.00	650.00
02-08-592945	CONTRACTING SERVICES-BACK TO SCHO	5,000.00	4,811.50	5,000.00	5,000.00
02-08-592946	CONTRACTING SERVICES-HOLIDAY HOUS	775.00	900.00	775.00	775.00
02-08-592950	FREE EVENTS	3,000.00	2,222.31	3,000.00	3,000.00
02-08-593911	PROGRAM SUPPLIES-5K RUN		8.89		
02-08-593912	PROGRAM SUPPLIES-HALLOWEEN PARTY	1,000.00	2,182.53	1,300.00	1,300.00
02-08-593914	PROGRAM SUPPLIES-COLD BREWS	710.00	42.77	900.00	900.00
02-08-593917	PROGRAM SUPPLIES-SANTA COMING TO	4,200.00	5,006.44	5,750.00	5,750.00

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Fund: 02 RECREATION					
APPROPRIATIONS					
Dept 08 - SPECIAL EVENTS					
02-08-593919	PRGM SUPP-DADDY/DAUGHTER DATE NIG	1,000.00	971.88	1,100.00	1,100.00
02-08-593921	PRGM SUPP-MOTHER/DAUGHTER TEA		270.90	300.00	300.00
02-08-593925	PROGRAM SUPPLIES-SILVER BELL	200.00	93.24		
02-08-593926	PROGRAM SUPPLIES-SUMMER CONCERT S	385.00	210.44	385.00	385.00
02-08-593936	PROGRAM SUPPLIES-FAMILY CAMPOUT	650.00	607.74	700.00	700.00
02-08-593938	PROGRAM SUPPLIES-EGGSTRAVAGANZA	700.00	926.35	750.00	750.00
02-08-593939	HOT COCO SUPPLIES	40.00	32.96	40.00	40.00
02-08-593943	PROGRAM SUPPLIES-HOT WHEELS CLASS		73.99	300.00	300.00
02-08-593945	PROGRAM SUPPLIES-BACK TO SCHOOL B	250.00	45.53	250.00	250.00
02-08-593946	PROGRAM SUPPLIESHOLIDAY HOUSE VIS	425.00	79.00	425.00	425.00
02-08-593947	PROGRAM SUPPLIES-STEMULATION	200.00	38.36	350.00	350.00
02-08-593950	PROGRAM SUPPLIES-FREE EVENTS	1,000.00	515.32	1,000.00	1,000.00
02-08-593952	GINGERBREAD HOUSE	450.00	70.65	300.00	300.00
Totals for dept 08 - SPECIAL EVENTS		44,085.00	36,494.43	45,115.00	45,115.00
Dept 09 - SENIOR FITNESS					
02-09-591224	SALARIES - WELLNESS PROGRAM			150.00	150.00
02-09-591231	INSTRUCTOR SALARIES-PERSONAL TRAI	4,000.00	6,378.05	6,200.00	6,200.00
Totals for dept 09 - SENIOR FITNESS		4,000.00	6,378.05	6,350.00	6,350.00
Dept 10 - ADMINISTRATION					
02-10-511500	SALARIES-SUPERINTENDENT OF RECREA	97,803.00	89,847.50	100,436.00	100,436.00
02-10-511800	SALARIES & WAGES-COMMUNICATION MA	71,742.00	65,867.50	73,580.00	73,580.00
02-10-512300	SALARIES & WAGES-RECREATION SUPER	293,670.00	247,218.72	286,494.00	286,494.00
02-10-512710	SALARIES-GUEST SERVICES COORDINAT	51,943.00	48,687.50	61,247.00	61,247.00
02-10-513301	PT AQUATIC SUPERVISOR		10,961.52		
02-10-520100	MATRL AND SUPP-BANK SERVICE CHARG	51,760.00	48,211.70	60,000.00	60,000.00
02-10-520110	MATRL AND SUPP-OFFICE EXP - SUPPL	6,000.00	3,754.37	5,000.00	5,000.00
02-10-520130	MATRL AND SUPP-OFFICE EXP - POSTA			2,388.00	2,388.00
02-10-530310	INSURANCE-INS - HEALTH & LIFE - D	201,015.00	137,472.36	196,658.00	196,658.00
02-10-540110	UTILITIES-ELECTRICTY	19,200.00	12,294.63	18,400.00	18,400.00
02-10-540120	UTILITIES-HEATING FUEL	10,800.00	4,859.29	11,500.00	11,500.00
02-10-540130	UTILITIES-WATER	1,800.00	982.02	2,300.00	2,300.00
02-10-540150	UTILITIES-TELEPHONE	25,300.00	15,121.71	25,300.00	25,300.00
02-10-554100	CONTRACTUAL SERVICES-AGREEMENTS -	40,000.00	37,362.86	40,000.00	40,000.00

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Fund: 02 RECREATION					
APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
02-10-560100	EQUIPMENT-NEW EQUIP - OFFICE	1,700.00	162.98	1,000.00	1,000.00
02-10-560810	EQUIPMENT-NEW EQUIP - COMPUTER -	1,000.00	700.00	1,000.00	1,000.00
02-10-580202	HARRER MASTER PLAN COSTS		9,906.80		
02-10-581200	EXP MISC.-EDUCATIONAL SEMINARS -	5,448.00	3,834.78	6,000.00	6,000.00
02-10-581210	EXP MISC-EDUCATIONAL COMPUTER TRA	500.00		500.00	500.00
02-10-581300	EXP MISC.-EMPLOYEE TRAVEL ALLOWAN	100.00	3,630.21	3,000.00	3,000.00
02-10-581310	EXP MISC-EMPLOYEE CPR TRAINING		49,665.48	50,000.00	50,000.00
02-10-581400	EXP MISCELLANEOUS-DUES & SUBSCRIP	500.00	2,550.40	500.00	500.00
02-10-581500	EXP MISCELLANEOUS-UNIFORMS	2,191.00	2,169.34	2,500.00	2,500.00
02-10-581600	EXP MISC.-MORTON GROVE SPECIAL EV	500.00			
02-10-589105	EXP MISCELLANEOUS-EMPLOYEE RECOGN	1,000.00	337.00	1,000.00	1,000.00
02-10-589110	EXP MISC.-MARKETING SPECIAL EVENT		11.99		
02-10-589200	EXP MISCELLANEOUS-EQUITY TRANSFER		200,000.00	200,000.00	200,000.00
Totals for dept 10 - ADMINISTRATION		883,972.00	995,610.66	1,148,803.00	1,148,803.00
Dept 21 - HARRER POOL					
02-21-513302	SALARIES & WAGES-POOL - MANAGER R	45,000.00	38,419.65	47,700.00	47,700.00
02-21-513306	SALARIES & WAGES-POOL - GUARDS RE	185,000.00	162,446.54	183,300.00	183,300.00
02-21-513307	SALARIES & WAGES-POOL HEAD LIFE		17,748.16	18,100.00	18,100.00
02-21-513308	SALARIES & WAGES-POOL - CASHIERS	48,000.00	44,972.80	48,000.00	48,000.00
02-21-513309	SALARIES & WAGES-POOL - WATER EXE	1,000.00			
02-21-513310	SALARIES & WAGES-INCENTIVES	500.00	352.80	500.00	500.00
02-21-513314	SALARIES & WAGES-POOL - SWIM LESS	3,200.00	1,847.19	3,600.00	3,600.00
02-21-513326	SALARIES & WAGES-END OF YEAR INCE	500.00			
02-21-520110	MATRL AND SUPP-OFFICE EXP - SUPPL	550.00	236.69	250.00	250.00
02-21-520260	MATRL AND SUPP-REPAIR EQUIP - MAI	2,800.00	8,410.07	7,500.00	7,500.00
02-21-520312	MATERIALS AND SUPPLIES-JANITOR SU	1,500.00	1,827.85	2,000.00	2,000.00
02-21-520313	MATRL AND SUPP-SUPPLIES - GUARD T	4,200.00	3,835.00	5,500.00	5,500.00
02-21-520314	MATRL AND SUPP-SUPPLIES - WATER E	300.00		300.00	300.00
02-21-520331	MATRL AND SUP-SUPPLIES - INSPECTI	5,000.00	290.00	1,500.00	1,500.00
02-21-520332	MATRL AND SUPP-LEARN TO SWIM EXPE			200.00	200.00
02-21-540110	UTILITIES-ELECTRICTY	14,400.00	24,334.34	25,300.00	25,300.00
02-21-540120	UTILITIES-HEATING FUEL	24,000.00	10,984.72	14,250.00	14,250.00
02-21-540130	UTILITIES-WATER	24,000.00	12,395.39	16,700.00	16,700.00

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Fund: 02 RECREATION					
APPROPRIATIONS					
Dept 21 - HARRER POOL					
02-21-552200	CONTRACT SVCS-NETCOMM 2000 IT ASS	500.00			
02-21-553100	CONTRACTUAL SERVICES-POOL - CHEMI	20,000.00	18,888.10	20,000.00	20,000.00
02-21-554100	CONTRACTUAL SERVICES-AGREEMENTS -	500.00	1,200.00	800.00	800.00
02-21-560700	EQUIPMENT-NEW EQUIP - POOL	20,000.00	12,501.88	6,000.00	6,000.00
02-21-570600	BLDG-LANDSCAPE-POOL - BLDG & REPA	4,000.00	28,412.46	13,000.00	13,000.00
02-21-584100	EXP MISC.-POOL - GUARD SUITS & SU	5,000.00	5,200.90	5,500.00	5,500.00
02-21-584300	EXP MISCELLANEOUS-POOL - SPECIAL	2,500.00	1,433.37	2,000.00	2,000.00
02-21-584400	EXP MISCELLANEOUS-POOL - MISC EXP	500.00	1,129.86	1,500.00	1,500.00
Totals for dept 21 - HARRER POOL		412,950.00	396,867.77	423,500.00	423,500.00
Dept 22 - ORIOLE POOL					
02-22-513302	SALARIES & WAGES-POOL - MANAGER R	35,000.00	34,948.21	37,200.00	37,200.00
02-22-513306	SALARIES & WAGES-POOL - GUARDS RE	175,000.00	172,395.59	190,000.00	190,000.00
02-22-513307	SALARIES & WAGES-POOL HEAD LIFE		14,192.28	15,100.00	15,100.00
02-22-513308	SALARIES & WAGES-POOL - CASHIERS	35,000.00	30,781.56	33,000.00	33,000.00
02-22-513310	SALARIES & WAGES-INCENTIVES	500.00	319.36	500.00	500.00
02-22-513314	SALARIES & WAGES-POOL - SWIM LESS	14,000.00	4,839.71	6,000.00	6,000.00
02-22-520110	MATRL AND SUPP-OFFICE EXP - SUPPL	600.00	35.43	300.00	300.00
02-22-520260	MATRL AND SUPP-REPAIR EQUIP - MAI	1,500.00	1,317.16	1,500.00	1,500.00
02-22-520312	MATERIALS AND SUPPLIES-JANITOR SU	3,500.00	1,800.20	2,000.00	2,000.00
02-22-520313	MATRL AND SUPP-SUPPLIES - GUARD T	4,300.00	3,910.00	5,000.00	5,000.00
02-22-520330	MATRL AND SUPP-SUPPLIES - FIRST A	600.00	70.37	500.00	500.00
02-22-520331	MATRL AND SUP-SUPPLIES - INSPECTI	5,000.00	1,450.00	1,500.00	1,500.00
02-22-520332	MATRL AND SUPP-LEARN TO SWIM EXPE	500.00			
02-22-540110	UTILITIES-ELECTRICTY	19,200.00	14,714.75	16,700.00	16,700.00
02-22-540120	UTILITIES-HEATING FUEL	13,200.00	4,993.81	8,350.00	8,350.00
02-22-540130	UTILITIES-WATER	12,000.00	9,333.29	11,800.00	11,800.00
02-22-552200	CONTRACT SVCS-NETCOMM 2000 IT ASS	500.00			
02-22-553100	CONTRACTUAL SERVICES-POOL - CHEMI	15,000.00	18,053.70	20,000.00	20,000.00
02-22-554100	CONTRACTUAL SERVICES-AGREEMENTS -	500.00	3,868.91	5,000.00	5,000.00
02-22-560700	EQUIPMENT-NEW EQUIP - POOL	10,000.00	5,389.94	5,000.00	5,000.00
02-22-570600	BLDG-LANDSCAPE-POOL - BLDG & REPA	11,000.00	15,299.31	7,500.00	7,500.00
02-22-584100	EXP MISC.-POOL - GUARD SUITS & SU	4,900.00	4,533.81	5,000.00	5,000.00
02-22-584300	EXP MISCELLANEOUS-POOL - SPECIAL	1,500.00	1,226.10	1,500.00	1,500.00

Calculations as of 12/31/2024

GL NUMBER	DESCRIPTION	2024 ORIGINAL BUDGET	2024 ACTIVITY THRU 12/31/24	2025 FINANCE REVIEW BUDGET	2025 FINAL APPROVED BUDGET
Fund: 02 RECREATION					
APPROPRIATIONS					
Dept 22 - ORIOLE POOL					
02-22-584400	EXP MISCELLANEOUS-POOL - MISC EXP	800.00	539.76	1,000.00	1,000.00
Totals for dept 22 - ORIOLE POOL		364,100.00	344,013.25	374,450.00	374,450.00
Dept 31 - FIELD HOUSE AND PVCC RENTALS					
02-31-513151	SALARIES-FIELDHOUSE RENTAL ATTEND	18,000.00	14,329.07	18,000.00	18,000.00
02-31-513155	BUILDING ATTENDANT	6,000.00	1,681.79	2,000.00	2,000.00
02-31-513520	SALARIES-CT DESK - ATTENDANTS PT	120,000.00	119,558.07	125,000.00	125,000.00
Totals for dept 31 - FIELD HOUSE AND PVCC RENTAL		144,000.00	135,568.93	145,000.00	145,000.00
Dept 32 - FITNESS CENTER					
02-32-513610	SALARIES & WAGES-FITNESS - FITNES	90,000.00	80,927.36	80,000.00	80,000.00
02-32-513700	SALARIES & WAGES-GROUPX INSTRUCTO	40,000.00	39,978.41	40,000.00	40,000.00
02-32-520110	MATRL AND SUPP-OFFICE EXP - SUPPL	300.00	45.03	200.00	200.00
02-32-520120	MATRL AND SUPP-OFFICE EXP - PRINT	1,500.00			
02-32-520210	MATERIALS AND SUPPLIES-EQUIPMENT	6,000.00	1,057.84	2,000.00	2,000.00
02-32-520211	MATRL AND SUPP-PREVENTATIVE MAINT	4,000.00	4,266.00	2,200.00	2,200.00
02-32-520335	MATERIALS AND SUPPLIES-SUPPLIES -	2,700.00	2,961.58	3,400.00	3,400.00
02-32-520360	MATRL AND SUPP-SUPPLIES FITNESS	2,500.00	617.72	1,000.00	1,000.00
02-32-520370	MATRL AND SUPP-SUPPLIES - GROUPX	1,000.00	443.27	1,000.00	1,000.00
02-32-552300	CONTRACT SVCS-CONTRACTUAL SERVICE	9,000.00	9,293.09	9,600.00	9,600.00
02-32-554200	CONTRACT SVCS-AGREEMENTS - MARKET	4,500.00	3,669.04	4,000.00	4,000.00
02-32-560600	EQUIPMENT-NEW EQUIP - FITNESS CEN	1,000.00	8,888.95	20,000.00	20,000.00
02-32-581500	EXP MISCELLANEOUS-UNIFORMS	1,200.00	1,170.20	1,200.00	1,200.00
Totals for dept 32 - FITNESS CENTER		163,700.00	153,318.49	164,600.00	164,600.00
Dept 33 - MAINTENANCE (PVCC)					
02-33-512130	SALARIES & WAGES - FULLTIME	169,594.00	156,988.98	178,727.00	178,727.00
02-33-512150	SALARIES & WAGES-FULLTIME - OT	7,000.00	7,783.34	8,000.00	8,000.00
02-33-513110	SALARIES-PART TIME MAINTENANCE PV	29,000.00	22,670.20	32,000.00	32,000.00
02-33-520227	MATRL AND SUPP-EQUIP MAINT SERVIC	2,500.00	1,010.84	1,500.00	1,500.00
02-33-520312	MATERIALS AND SUPPLIES-JANITOR SU	8,000.00	11,533.80	12,000.00	12,000.00
02-33-520319	MATRL AND SUPP-SUPPLIES - VANDALI	500.00		342.00	342.00
02-33-520321	MATRL AND SUPP-MAINT. - MAT'LS -	3,000.00	2,954.92	4,000.00	4,000.00
02-33-520323	MATRL AND SUPP-MAINT. - MAT'LS -	500.00		500.00	500.00
02-33-520327	MATRL- SUPP-MAINT. - BALL FIELDS	600.00	176.33	500.00	500.00
02-33-540110	UTILITIES-ELECTRICTY	78,000.00	58,801.54	74,350.00	74,350.00
02-33-540120	UTILITIES-HEATING FUEL	18,000.00	9,003.63	14,250.00	14,250.00

Calculations as of 12/31/2024

GL NUMBER	DESCRIPTION	2024 ORIGINAL BUDGET	2024 ACTIVITY THRU 12/31/24	2025 FINANCE REVIEW BUDGET	2025 FINAL APPROVED BUDGET
Fund: 02 RECREATION					
APPROPRIATIONS					
Dept 33 - MAINTENANCE (PVCC)					
02-33-540130	UTILITIES-WATER	6,000.00	4,703.61	6,900.00	6,900.00
02-33-540150	UTILITIES-TELEPHONE	25,300.00	15,579.94	25,300.00	25,300.00
02-33-552300	CONTRACT SVCS-CONTRACTUAL SERVICE	12,000.00	8,678.65	15,000.00	15,000.00
02-33-554100	CONTRACTUAL SERVICES-AGREEMENTS -	10,000.00	7,727.25	12,000.00	12,000.00
02-33-560200	EQUIPMENT-NEW EQUIP - MAINT	2,500.00	1,624.13	2,000.00	2,000.00
02-33-570200	BUILDING & LANDSCAPE-BUILDING REP	24,000.00	19,600.10	22,000.00	22,000.00
Totals for dept 33 - MAINTENANCE (PVCC)		396,494.00	328,837.26	409,369.00	409,369.00
Dept 35 - MARKETING					
02-35-513584	SALARIES-BROCHURE PROOF READER		142.12		
02-35-520110	MATRL AND SUPP-OFFICE EXP - SUPPL		26.99		
02-35-520130	MATRL AND SUPP-OFFICE EXP - POSTA	26,000.00	15,183.33	20,000.00	20,000.00
02-35-521584	MATERIALS AND SUPPLIES-BANNER MAT	3,000.00	2,000.65	3,500.00	3,500.00
02-35-554100	CONTRACTUAL SERVICES-AGREEMENTS -	11,000.00	10,364.20	11,000.00	11,000.00
02-35-554400	CONTRACT SVCS-AGREEMENTS - BROCHU	52,000.00	33,933.50	50,000.00	50,000.00
02-35-554405	CONTRACTUAL SERVICES-PUBLIC RELAT	15,000.00	15,066.84	15,000.00	15,000.00
02-35-554406	BROCHURE PROOF READER - MARKETING	500.00			
02-35-589110	EXP MISC.-MARKETING SPECIAL EVENT	2,000.00	875.00		
Totals for dept 35 - MARKETING		109,500.00	77,592.63	99,500.00	99,500.00
TOTAL APPROPRIATIONS		3,253,384.00	3,099,919.15	3,616,884.00	3,616,884.00

Calculations as of 12/31/2024

GL NUMBER	DESCRIPTION	2024 ORIGINAL BUDGET	2024 ACTIVITY THRU 12/31/24	2025 FINANCE REVIEW BUDGET	2025 FINAL APPROVED BUDGET
Fund: 02 RECREATION					
NET OF REVENUES/APPROPRIATIONS - FUND 02			(193,495.68)		
	BEGINNING FUND BALANCE	694,583.38	694,583.38	501,087.70	501,087.70
	ENDING FUND BALANCE	694,583.38	501,087.70	501,087.70	501,087.70
Fund: 05 POLICE					
ESTIMATED REVENUES					
Dept 10 - ADMINISTRATION					
05-10-412100	TAX RECEIPTS REV-REPLACEMENT TAXE	10,000.00	9,000.00	15,000.00	15,000.00
Totals for dept 10 - ADMINISTRATION		10,000.00	9,000.00	15,000.00	15,000.00
TOTAL ESTIMATED REVENUES		10,000.00	9,000.00	15,000.00	15,000.00

Calculations as of 12/31/2024

GL NUMBER	DESCRIPTION	2024 ORIGINAL BUDGET	2024 ACTIVITY THRU 12/31/24	2025 FINANCE REVIEW BUDGET	2025 FINAL APPROVED BUDGET
Fund: 05 POLICE					
APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
05-10-513810	SALARIES & WAGES-POLICE - PT TIME	10,000.00	10,060.13	15,000.00	15,000.00
Totals for dept 10 - ADMINISTRATION		10,000.00	10,060.13	15,000.00	15,000.00
TOTAL APPROPRIATIONS		10,000.00	10,060.13	15,000.00	15,000.00



Calculations as of 12/31/2024

GL NUMBER	DESCRIPTION	2024 ORIGINAL BUDGET	2024 ACTIVITY THRU 12/31/24	2025 FINANCE REVIEW BUDGET	2025 FINAL APPROVED BUDGET
Fund: 05 POLICE					
NET OF REVENUES/APPROPRIATIONS - FUND 05			(1,060.13)		
	BEGINNING FUND BALANCE	4,612.57	4,612.57	3,552.44	3,552.44
	ENDING FUND BALANCE	4,612.57	3,552.44	3,552.44	3,552.44
Fund: 15 MUSEUM					
ESTIMATED REVENUES					
Dept 10 - ADMINISTRATION					
15-10-412100	TAX RECEIPTS REV-REPLACEMENT TAXE	42,000.00	33,000.00	42,000.00	42,000.00
Totals for dept 10 - ADMINISTRATION		42,000.00	33,000.00	42,000.00	42,000.00
TOTAL ESTIMATED REVENUES		42,000.00	33,000.00	42,000.00	42,000.00

Calculations as of 12/31/2024

GL NUMBER	DESCRIPTION	2024 ORIGINAL BUDGET	2024 ACTIVITY THRU 12/31/24	2025 FINANCE REVIEW BUDGET	2025 FINAL APPROVED BUDGET
Fund: 15 MUSEUM					
APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
15-10-512905	SALARIES & WAGES-ASST. MUSEUM CUR	22,000.00	15,790.53	22,000.00	22,000.00
15-10-520110	MATRL AND SUPP-OFFICE EXP - SUPPL	2,200.00	630.22	1,000.00	1,000.00
15-10-520312	MATERIALS AND SUPPLIES-JANITOR SU	500.00	71.70	500.00	500.00
15-10-540110	UTILITIES-ELECTRICTY	3,600.00	2,439.91	3,450.00	3,450.00
15-10-540120	UTILITIES-HEATING FUEL	2,160.00	1,248.59	2,300.00	2,300.00
15-10-540130	UTILITIES-WATER	600.00	188.85	690.00	690.00
15-10-554100	CONTRACTUAL SERVICES-AGREEMENTS -	1,940.00	1,035.00	2,060.00	2,060.00
15-10-554600	CONTRACTUAL SERVICES-PROF SERV -	6,000.00	3,149.22	7,000.00	7,000.00
15-10-570200	BUILDING & LANDSCAPE-BUILDING REP	3,000.00	1,828.58	3,000.00	3,000.00
Totals for dept 10 - ADMINISTRATION		42,000.00	26,382.60	42,000.00	42,000.00
TOTAL APPROPRIATIONS		42,000.00	26,382.60	42,000.00	42,000.00

Calculations as of 12/31/2024

GL NUMBER	DESCRIPTION	2024 ORIGINAL BUDGET	2024 ACTIVITY THRU 12/31/24	2025 FINANCE REVIEW BUDGET	2025 FINAL APPROVED BUDGET
Fund: 15 MUSEUM					
NET OF REVENUES/APPROPRIATIONS - FUND 15			6,617.40		
BEGINNING FUND BALANCE		9,752.94	9,752.94	16,370.34	16,370.34
ENDING FUND BALANCE		9,752.94	16,370.34	16,370.34	16,370.34
Fund: 20 I.M.R.F.					
ESTIMATED REVENUES					
Dept 10 - ADMINISTRATION					
20-10-411100	TAX RECEIPTS REV-REAL ESTATE TAXE	140,000.00	140,809.59	130,000.00	130,000.00
20-10-411200	TAX RECPT REV-REAL ESTATE TAXES-A	35,000.00		35,000.00	35,000.00
Totals for dept 10 - ADMINISTRATION		175,000.00	140,809.59	165,000.00	165,000.00
TOTAL ESTIMATED REVENUES		175,000.00	140,809.59	165,000.00	165,000.00

Calculations as of 12/31/2024

GL NUMBER	DESCRIPTION	2024 ORIGINAL BUDGET	2024 ACTIVITY THRU 12/31/24	2025 FINANCE REVIEW BUDGET	2025 FINAL APPROVED BUDGET
Fund: 20 I.M.R.F.					
APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
20-10-552400	EXP MISCELLANEOUS-IMRF EXPENSE	175,000.00	144,730.28	165,000.00	165,000.00
Totals for dept 10 - ADMINISTRATION		175,000.00	144,730.28	165,000.00	165,000.00
TOTAL APPROPRIATIONS		175,000.00	144,730.28	165,000.00	165,000.00

Calculations as of 12/31/2024

GL NUMBER	DESCRIPTION	2024 ORIGINAL BUDGET	2024 ACTIVITY THRU 12/31/24	2025 FINANCE REVIEW BUDGET	2025 FINAL APPROVED BUDGET
Fund: 20 I.M.R.F.					
NET OF REVENUES/APPROPRIATIONS - FUND 20			(3,920.69)		
	BEGINNING FUND BALANCE	112,768.08	112,768.08	108,847.39	108,847.39
	ENDING FUND BALANCE	112,768.08	108,847.39	108,847.39	108,847.39
Fund: 22 F.I.C.A.					
ESTIMATED REVENUES					
Dept 10 - ADMINISTRATION					
22-10-411100	TAX RECEIPTS REV-REAL ESTATE TAXE	140,000.00	140,809.59	140,000.00	140,000.00
22-10-411200	TAX RECPT REV-REAL ESTATE TAXES-A	110,000.00			
22-10-412100	TAX RECEIPTS REV-REPLACEMENT TAXE		70,000.00	110,000.00	110,000.00
Totals for dept 10 - ADMINISTRATION		250,000.00	210,809.59	250,000.00	250,000.00
TOTAL ESTIMATED REVENUES		250,000.00	210,809.59	250,000.00	250,000.00

Calculations as of 12/31/2024

GL NUMBER	DESCRIPTION	2024 ORIGINAL BUDGET	2024 ACTIVITY THRU 12/31/24	2025 FINANCE REVIEW BUDGET	2025 FINAL APPROVED BUDGET
Fund: 22 F.I.C.A.					
APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
22-10-582500	EXP MISCELLANEOUS-F.I.C.A. EXPENS	250,000.00	221,310.62	250,000.00	250,000.00
Totals for dept 10 - ADMINISTRATION		250,000.00	221,310.62	250,000.00	250,000.00
TOTAL APPROPRIATIONS		250,000.00	221,310.62	250,000.00	250,000.00

Calculations as of 12/31/2024

GL NUMBER	DESCRIPTION	2024 ORIGINAL BUDGET	2024 ACTIVITY THRU 12/31/24	2025 FINANCE REVIEW BUDGET	2025 FINAL APPROVED BUDGET
Fund: 22 F.I.C.A.					
NET OF REVENUES/APPROPRIATIONS - FUND 22			(10,501.03)		
	BEGINNING FUND BALANCE	112,322.13	112,322.13	101,821.10	101,821.10
	ENDING FUND BALANCE	112,322.13	101,821.10	101,821.10	101,821.10
Fund: 25 BOND & INTEREST					
ESTIMATED REVENUES					
Dept 10 - ADMINISTRATION					
25-10-411100	TAX RECEIPTS REV-REAL ESTATE TAXE	1,100,000.00	1,130,249.91	1,150,000.00	1,150,000.00
Totals for dept 10 - ADMINISTRATION		1,100,000.00	1,130,249.91	1,150,000.00	1,150,000.00
TOTAL ESTIMATED REVENUES		1,100,000.00	1,130,249.91	1,150,000.00	1,150,000.00

Calculations as of 12/31/2024

GL NUMBER	DESCRIPTION	2024 ORIGINAL BUDGET	2024 ACTIVITY THRU 12/31/24	2025 FINANCE REVIEW BUDGET	2025 FINAL APPROVED BUDGET
Fund: 25 BOND & INTEREST					
APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
25-10-582510	EXP MISC.-LIMITED GO BOND PRINCIP	1,059,000.00	1,042,765.00	1,099,000.00	1,099,000.00
25-10-582520	EXP MISC.-LIMITED GO BOND INTERES	40,000.00	59,582.43	50,000.00	50,000.00
25-10-586000	EXP MIS-BOND REGISTRAR & LEGAL CO	1,000.00		1,000.00	1,000.00
Totals for dept 10 - ADMINISTRATION		<u>1,100,000.00</u>	<u>1,102,347.43</u>	<u>1,150,000.00</u>	<u>1,150,000.00</u>
TOTAL APPROPRIATIONS		<u>1,100,000.00</u>	<u>1,102,347.43</u>	<u>1,150,000.00</u>	<u>1,150,000.00</u>



Calculations as of 12/31/2024

GL NUMBER	DESCRIPTION	2024 ORIGINAL BUDGET	2024 ACTIVITY THRU 12/31/24	2025 FINANCE REVIEW BUDGET	2025 FINAL APPROVED BUDGET
Fund: 25 BOND & INTEREST					
NET OF REVENUES/APPROPRIATIONS - FUND 25			27,902.48		
	BEGINNING FUND BALANCE	134,502.64	134,502.64	162,405.12	162,405.12
	ENDING FUND BALANCE	134,502.64	162,405.12	162,405.12	162,405.12
Fund: 26 BOND AND INTEREST - HARRER POOL					
ESTIMATED REVENUES					
Dept 10 - ADMINISTRATION					
26-10-480435	MIS REV-EQUITY TRANSFER IN SPECIA	800,000.00	160,000.00	800,000.00	800,000.00
Totals for dept 10 - ADMINISTRATION		800,000.00	160,000.00	800,000.00	800,000.00
TOTAL ESTIMATED REVENUES		800,000.00	160,000.00	800,000.00	800,000.00

Calculations as of 12/31/2024

GL NUMBER	DESCRIPTION	2024 ORIGINAL BUDGET	2024 ACTIVITY THRU 12/31/24	2025 FINANCE REVIEW BUDGET	2025 FINAL APPROVED BUDGET
Fund: 26 BOND AND INTEREST - HARRER POOL					
APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
26-10-582510	EXP MISC.-LIMITED GO BOND PRINCIP	290,000.00	280,000.00	290,000.00	290,000.00
26-10-582520	EXP MISC.-HARRER POOL INTEREST EX	509,000.00	499,600.00	509,000.00	509,000.00
26-10-586000	EXP MIS-BOND REGISTRAR & LEGAL CO	1,000.00	475.00	1,000.00	1,000.00
Totals for dept 10 - ADMINISTRATION		800,000.00	780,075.00	800,000.00	800,000.00
TOTAL APPROPRIATIONS		800,000.00	780,075.00	800,000.00	800,000.00

Calculations as of 12/31/2024

GL NUMBER	DESCRIPTION	2024 ORIGINAL BUDGET	2024 ACTIVITY THRU 12/31/24	2025 FINANCE REVIEW BUDGET	2025 FINAL APPROVED BUDGET
Fund: 26 BOND AND INTEREST - HARRER POOL					
NET OF REVENUES/APPROPRIATIONS - FUND 26			(620,075.00)		
	BEGINNING FUND BALANCE	825,052.91	825,052.91	204,977.91	204,977.91
	ENDING FUND BALANCE	825,052.91	204,977.91	204,977.91	204,977.91
Fund: 30 LIABILITY INSURANCE					
ESTIMATED REVENUES					
Dept 10 - ADMINISTRATION					
30-10-412100	TAX RECEIPTS REV-REPLACEMENT TAXE	148,500.00	110,000.00	155,000.00	155,000.00
Totals for dept 10 - ADMINISTRATION		148,500.00	110,000.00	155,000.00	155,000.00
TOTAL ESTIMATED REVENUES		148,500.00	110,000.00	155,000.00	155,000.00

Calculations as of 12/31/2024

GL NUMBER	DESCRIPTION	2024 ORIGINAL BUDGET	2024 ACTIVITY THRU 12/31/24	2025 FINANCE REVIEW BUDGET	2025 FINAL APPROVED BUDGET
Fund: 30 LIABILITY INSURANCE					
APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
30-10-532610	INSURANCE-PROPERTY	30,000.00	27,021.50	35,000.00	35,000.00
30-10-532611	INSURANCE LIABILITY	16,000.00	14,457.00	19,000.00	19,000.00
30-10-532615	INSURANCE-EMPLOYMENT PRACTICES	6,000.00	7,638.05	9,000.00	9,000.00
30-10-532620	INSURANCE-POLLUTION LIABILITY	1,500.00	1,156.08	2,000.00	2,000.00
30-10-532630	INSURANCE-WORKERS COMP	35,000.00	31,056.27	45,000.00	45,000.00
30-10-582615	EXP MISC.-COLLISION SELF INS. DED		1,921.54		
30-10-582620	EXP MISCELLANEOUS-UNEMPLOYMENT CO	3,000.00	597.39	3,000.00	3,000.00
30-10-582635	EXP MISCELLANEOUS-UST RECOVERY	44,000.00		37,000.00	37,000.00
30-10-582650	EXP MISC.-SAFTY TRAIN & SUBSCRIPT	13,000.00	1,488.60	5,000.00	5,000.00
Totals for dept 10 - ADMINISTRATION		148,500.00	85,336.43	155,000.00	155,000.00
TOTAL APPROPRIATIONS		148,500.00	85,336.43	155,000.00	155,000.00

Calculations as of 12/31/2024

GL NUMBER	DESCRIPTION	2024 ORIGINAL BUDGET	2024 ACTIVITY THRU 12/31/24	2025 FINANCE REVIEW BUDGET	2025 FINAL APPROVED BUDGET
Fund: 30 LIABILITY INSURANCE					
NET OF REVENUES/APPROPRIATIONS - FUND 30			24,663.57		
	BEGINNING FUND BALANCE	42,258.75	42,258.75	66,922.32	66,922.32
	ENDING FUND BALANCE	42,258.75	66,922.32	66,922.32	66,922.32
Fund: 35 SPECIAL RECREATION					
ESTIMATED REVENUES					
Dept 10 - ADMINISTRATION					
35-10-411100	TAX RECEIPTS REV-REAL ESTATE TAXE	396,000.00	407,177.02	410,000.00	410,000.00
35-10-480435	MIS REV-EQUITY TRANSFER IN SPECIA			100,000.00	100,000.00
Totals for dept 10 - ADMINISTRATION		396,000.00	407,177.02	510,000.00	510,000.00
TOTAL ESTIMATED REVENUES		396,000.00	407,177.02	510,000.00	510,000.00

Calculations as of 12/31/2024

GL NUMBER	DESCRIPTION	2024 ORIGINAL BUDGET	2024 ACTIVITY THRU 12/31/24	2025 FINANCE REVIEW BUDGET	2025 FINAL APPROVED BUDGET
Fund: 35 SPECIAL RECREATION					
APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
35-10-552700	CONTRACTUAL SERVICES-SRA CONTRIBU	150,000.00	142,606.16	150,000.00	150,000.00
35-10-552705	CNTRCT SVCS-ADA INCLUSION PROGRAM	20,000.00	12,427.86	20,000.00	20,000.00
35-10-582705	EXP MISCELLANEOUS-ADA COMPLIANCE	226,000.00	224,950.00	340,000.00	340,000.00
Totals for dept 10 - ADMINISTRATION		396,000.00	379,984.02	510,000.00	510,000.00
TOTAL APPROPRIATIONS		396,000.00	379,984.02	510,000.00	510,000.00

Calculations as of 12/31/2024

GL NUMBER	DESCRIPTION	2024 ORIGINAL BUDGET	2024 ACTIVITY THRU 12/31/24	2025 FINANCE REVIEW BUDGET	2025 FINAL APPROVED BUDGET
Fund: 35 SPECIAL RECREATION					
NET OF REVENUES/APPROPRIATIONS - FUND 35			27,193.00		
	BEGINNING FUND BALANCE	414,259.68	414,259.68	441,452.68	441,452.68
	ENDING FUND BALANCE	414,259.68	441,452.68	441,452.68	441,452.68
Fund: 40 AUDIT					
ESTIMATED REVENUES					
Dept 10 - ADMINISTRATION					
40-10-412100	TAX RECEIPTS REV-REPLACEMENT TAXE	22,500.00	22,000.00	23,000.00	23,000.00
Totals for dept 10 - ADMINISTRATION		22,500.00	22,000.00	23,000.00	23,000.00
TOTAL ESTIMATED REVENUES		22,500.00	22,000.00	23,000.00	23,000.00

Calculations as of 12/31/2024

GL NUMBER	DESCRIPTION	2024 ORIGINAL BUDGET	2024 ACTIVITY THRU 12/31/24	2025 FINANCE REVIEW BUDGET	2025 FINAL APPROVED BUDGET
Fund: 40 AUDIT					
APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
40-10-582800	EXP MISCELLANEOUS-AUDIT EXPENSE	22,500.00	21,300.00	23,000.00	23,000.00
Totals for dept 10 - ADMINISTRATION		22,500.00	21,300.00	23,000.00	23,000.00
TOTAL APPROPRIATIONS		22,500.00	21,300.00	23,000.00	23,000.00



Calculations as of 12/31/2024

GL NUMBER	DESCRIPTION	2024 ORIGINAL BUDGET	2024 ACTIVITY THRU 12/31/24	2025 FINANCE REVIEW BUDGET	2025 FINAL APPROVED BUDGET
Fund: 40 AUDIT					
NET OF REVENUES/APPROPRIATIONS - FUND 40			700.00		
	BEGINNING FUND BALANCE	8,364.17	8,364.17	9,064.17	9,064.17
	ENDING FUND BALANCE	8,364.17	9,064.17	9,064.17	9,064.17
Fund: 70 CAPITAL IMPROVEMENTS					
ESTIMATED REVENUES					
Dept 10 - ADMINISTRATION					
70-10-480410	MIS. REV-INCOME BOND PROCEEDS ROL	1,140,000.00	1,090,315.00	1,800,000.00	1,800,000.00
70-10-480422	MISCELLANEOUS REV-OSLAD GRANT PRO	447,500.00		795,000.00	795,000.00
70-10-480423	MISCELLANEOUS REV-MEMBERSHIP INIT		50,000.00		
70-10-480434	MISC. REV-EQUITY TRANS ORIOLE POO	160,000.00			
70-10-480435	MIS REV-EQUITY TRANSFER IN SPECIA	226,000.00	220,000.00	324,000.00	324,000.00
70-10-480436	MIS REV - EQUITY TRANSFER BOARD A		1,000,000.00		
70-10-481811	PROCEEDS OF SALE OF ASSET		4,000.00		
Totals for dept 10 - ADMINISTRATION		1,973,500.00	2,364,315.00	2,919,000.00	2,919,000.00
TOTAL ESTIMATED REVENUES		1,973,500.00	2,364,315.00	2,919,000.00	2,919,000.00

Calculations as of 12/31/2024

GL NUMBER	DESCRIPTION	2024 ORIGINAL BUDGET	2024 ACTIVITY THRU 12/31/24	2025 FINANCE REVIEW BUDGET	2025 FINAL APPROVED BUDGET
Fund: 70 CAPITAL IMPROVEMENTS					
APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
70-10-586000	EXP MIS-BOND REGISTRAR & LEGAL CO	8,500.00	8,475.00	8,500.00	8,500.00
70-10-586098	EXP MISC.-BOND PRINCIPAL ORIOLE P	460,000.00	455,000.00	480,000.00	480,000.00
70-10-586099	EXP MISC.-BOND INTEREST ORIOLE PO	180,000.00	176,300.00	165,000.00	165,000.00
70-10-586100	EXP MISCELLANEOUS-PVCC GENERAL EX	75,000.00	99,368.98	100,000.00	100,000.00
70-10-586101	PVCC ROOF PROJECT		658,374.39		
70-10-586114	EXP MISCELLANEOUS-PARKS GENERAL E	30,000.00	8,400.00	30,000.00	30,000.00
70-10-586116	EXP MISC.- BALL FIELDS RENOVATION	20,000.00	2,229.00	20,000.00	20,000.00
70-10-586135	EXP MIS - BASKETBALL & TENNIS COU	200,000.00	104,044.00	500,000.00	500,000.00
70-10-586136	SHADE STRUCTURES FOR PARKS	20,000.00	10,293.85	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 RENOVATION - OSLAD	800,000.00	831,327.53		
70-10-586151	PALMA LANE RENOVATIONS - OSLAD		44,346.64	730,000.00	730,000.00
70-10-586152	NATIONAL PARK RENOVATIONS - OSLAD		21,152.83	700,000.00	700,000.00
70-10-586169	EXP MISCELLANEOUS-ORIOLE POOL REN		13,882.00		
70-10-586170	EXP MISCELLANEOUS-HARRER POOL REN		7,464.00		
70-10-586175	EXP MISCELLANEOUS-SAFETY EQUIPMEN		25,967.50		
70-10-586200	EXP MISC.-CORPORATE COMPUTER EXPE	13,000.00		14,500.00	14,500.00
70-10-586206	EXP MISCELLANEOUS-CORPORATE WEBSI	20,000.00		20,000.00	20,000.00
70-10-586314	EXP MISCELLANEOUS-PARKS DEPT VEHI	62,000.00	85,328.03	51,000.00	51,000.00
70-10-586450	EXP MISCELLANEOUS-CLUB FITNESS EQ	45,000.00	22,787.65	40,000.00	40,000.00
Totals for dept 10 - ADMINISTRATION		1,973,500.00	2,574,741.40	2,919,000.00	2,919,000.00
TOTAL APPROPRIATIONS		1,973,500.00	2,574,741.40	2,919,000.00	2,919,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 70			(210,426.40)		
BEGINNING FUND BALANCE		6,456,907.23	6,456,907.23	6,246,480.83	6,246,480.83
ENDING FUND BALANCE		6,456,907.23	6,246,480.83	6,246,480.83	6,246,480.83
ESTIMATED REVENUES - ALL FUNDS		11,027,096.00	10,757,978.38	13,153,900.00	13,153,900.00
APPROPRIATIONS - ALL FUNDS		11,027,096.00	11,128,036.74	13,153,900.00	13,153,900.00
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS			(370,058.36)		
BEGINNING FUND BALANCE - ALL FUNDS		10,512,359.88	10,512,359.88	10,142,301.52	10,142,301.52
ENDING FUND BALANCE - ALL FUNDS		10,512,359.88	10,142,301.52	10,142,301.52	10,142,301.52

# MORTON GROVE PARK DISTRICT

## CAPITAL PLAN SUMMARY AS OF January 1, 2025

AREA	Actual					5 years	
	2024	2025	2026	2027	2028	2029	Future
Total Capital Available January 1, 2024	\$ 5,000,000	\$ 4,856,639	\$ 3,504,039	\$ 3,236,289	\$ 3,341,797	\$ 3,514,929	\$ 3,782,209
ADA Transfers from Special Rec Fund	\$ 180,000	\$ 216,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 700,000
OSLAD Grant for Oketo Park & Palma Lane Park	\$ -	\$ 400,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -
PARKS - POOLS	\$ 736,649	\$ 820,600	\$ 747,150	\$ 732,700	\$ 686,300	\$ 686,300	\$ 3,195,500
RECREATION - PLAYGROUNDS	\$ 479,294	\$ 1,877,000	\$ 930,000	\$ 280,000	\$ 280,000	\$ 237,500	\$ 2,504,000
FITNESS	\$ 4,224	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
ATHLETICS	\$ -	\$ 95,000	\$ 65,000	\$ 35,000	\$ 35,000	\$ 5,000	\$ -
ADMINISTRATION	\$ 103,195	\$ 151,000	\$ 121,000	\$ 63,000	\$ 63,000	\$ 63,000	\$ 60,000
<b>TOTAL CAPITAL EXPENSE</b>	<b>\$ 1,323,362</b>	<b>\$ 2,988,600</b>	<b>\$ 1,908,150</b>	<b>\$ 1,155,700</b>	<b>\$ 1,109,300</b>	<b>\$ 1,036,800</b>	<b>\$ 5,804,500</b>
Additional Bond Sales	\$ 1,000,000	\$ 1,020,000	\$ 1,040,400	\$ 1,061,208	\$ 1,082,432	\$ 1,104,081	\$ 5,520,404
Amount available at year end	\$ 4,856,639	\$ 3,504,039	\$ 3,236,289	\$ 3,341,797	\$ 3,514,929	\$ 3,782,209	\$ 4,198,113

# MORTON GROVE PARK DISTRICT

## CAPITAL PLAN SUMMARY AS OF January 1, 2025

Description	Parks & Pools					Future
	2024	2025	2026	2027	2028	
<b>Harrer/Oriole Pools</b>						
Harrer Pool Replacement						
Harrer Parking Lot						
Painting & Caulking Oriole Pool	7,464	2,000	2,000	2,000	2,000	2,000
Safety						
Shade Covers						
Dolphin Scrubber						
Guard chair - 4ft		20,000				
Umbrellas & Shade Structures - Kiddie Pool		8,800				
ADA stairs						
Office/Multi room furniture						
Safety equipment						
Deck furniture						
Phone & Computer Systems		5,000				
Security system		5,000				
Harrer Shelter lighting						
<b>Oriole Pool</b>						
Painting & Caulking Oriole Pool		7,000				
Heat Exchanger		12,000				
Palm Room Floor		10,000				
New Sound System						
<b>Parks Maintenance</b>	13,882					
Backhoe						
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						
Chipper Replacement			40,000			
Large Scissor Lift			15,000			
Riding Lawn mower						
Ball field drag		12,000				
12' Stake & Dump Trucks						
Tractor - New Holland						
Utility & Water Truck						
Tractor Rake						
Utility Trailer for Bobcat						
Hitch Spreader						
Fieldliner						
Pressure Washer						
Harrer Field #1 Improvements						
Skid Steer Tractor						
Small Equipment						
Four Post Vehicle Lift						
Bond Sales Fees	475	7,500	7,500	7,500	7,500	7,500
<b>Oriole Pool Bond Interest</b>	189,500	176,300	162,650	146,200	126,800	341,000
<b>Oriole Pool Bond Principal</b>	440,000	455,000	470,000	485,000	500,000	2,795,000
<b>Total</b>	736,649	820,600	747,150	732,700	686,300	3,195,500

# MORTON GROVE PARK DISTRICT

## CAPITAL PLAN SUMMARY AS OF January 1, 2025

Description	Recreation & Playgrounds					Future	
	2024	2025	2026	2027	2028		2029
Oketo Playground Replacement (\$800,000 with OSLAD)	\$ 376,475	\$ 400,000					
Palma Lane Playground Replacement (\$800,000 with OSLAD - \$200,000 without )	\$ 22,796	\$ 800,000	\$ 800,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 2,250,000
National Playground Replacement (\$800,000 with OSLAD - \$200,000 without )							
Playground Replacement							
Austin Playground Replacement							
Harrer West Drive Seal Coating	\$	\$ 22,000					\$ 24,000.00
Oriole Park East Parking Lot	\$	\$ 50,000					
Preschool Equipment							
<b>PVCC Tennis Court Renovation</b>		\$ 500,000					
Harrer Tennis Court Renovation	\$ 77,794						
<b>Basketball Court Renovations</b>							
Replace Foundations	\$	\$ 5,000					
Tennis Court Maintenance	\$	\$	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 20,000
Ball fields Maintenance	\$ 2,229	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Fences	\$	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 40,000
Paving-maintenance of all parking lots		\$	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 20,000
Pickle Ball Courts	\$	\$ 5,000	\$	\$	\$	\$	\$
Basketball Courts	\$	\$	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 20,000
Windscreens for Tennis Court							
Safety/ADA Improvements	\$	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Fieldhouse Upgrade -	\$	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 7,500	\$ 10,000
Harrer Shelter Update							
Harrer Park Gazebo							
Table & Chair replacement	\$	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 10,000
<b>Total</b>	\$ 479,294	\$ 1,877,000	\$ 930,000	\$ 280,000	\$ 280,000	\$ 237,500	\$ 2,504,000

# MORTON GROVE PARK DISTRICT

## CAPITAL PLAN SUMMARY AS OF January 1, 2025

Description	Detail	Fitness							Future
		2024	2025	2026	2027	2028	2029	Future	
Cardio / Strength / Flooring	Equipment	\$ 4,224	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
<b>TOTAL</b>		\$ 4,224	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000

# MORTON GROVE PARK DISTRICT

## CAPITAL PLAN SUMMARY AS OF January 1, 2025

Description	Administration					Future
	2024	2025	2026	2027	2028	
<b>PVCC</b>						
RTU Unit Replacement at PVCC	\$	\$	60,000 \$	60,000 \$	60,000 \$	60,000 \$
Replace Laundry Sink on 2nd floor	\$	\$	2,000			
Sump Pump for PVCC - Laundry Room	\$	14,200 \$	5,000			
Upgrade to Board Room	\$	14,260				
PVCC Fire Alarm	\$	8,932				
PVCC Painting	\$	9,775				
Paint the light poles in the PVCC Parking Lot	\$	4,862 \$	4,000			
PVCC Carpet Replacement	\$	13,930 \$	25,000			
MNSAR Carpet Replacement						
PVCC Roof	\$	11,269				
Exterior Painting of Facia Dance Studio PVCC						
Improve Front Landscape at front entrance	\$	- \$	10,000			
Banner Equipment			\$	15,000		
Replace counter tops & mirrors			\$	2,000		
Folding Partition for Gym			\$	10,000		
Community Room Windows			\$	25,000		
PVCC HVAC Controls			\$	20,000		
Sand gym floors			\$	6,000		
Paint PVCC first floor			\$	16,000		
<b>Technology</b>						
Server License	\$	3,000 \$	3,000 \$	3,000 \$	3,000 \$	3,000
Vermont Rec Trac	\$	- \$	- \$	- \$	- \$	-
Financial Operating Software						
IT Equipment						
Website Redesign						
<b>Safety</b>						
New AEDs for Pools and PVCC	\$	25,967				
<b>Strategic Plan</b>						
Strategic Plan						
<b>TOTAL</b>	\$	103,195 \$	151,000 \$	121,000 \$	63,000 \$	63,000 \$
						60,000

**MORTON GROVE PARK DISTRICT  
BUDGET SCHEDULE  
STARTING JANUARY 1 TO DECEMBER 31, 2025**

September 10	Review all funds ending surplus/deficit. Review all budget documents. Distribution to departments budget calendar.
September 10	Review budget structure, accounts and funds
September 10	Start review of Capital Planning for both current and future projects
September 13	At regular board meeting, the board must set the date for BINA hearing. The tentative date is October 16.
September 27	Contact newspaper to have BINA hearing notification published on October 3. The BINA hearing notification must be published no less than 7 days and no more than 30 days prior to the hearing.
September 12	Meet with ATM on finalizing the five-year capital project plan.
September 29	Completed all preliminary budget forms and worksheets.
Sept. 30 to Oct. 11	Department heads and Recreation Supervisors start entering preliminary budget information into BS&A (if available) or into excel worksheets
October 4	Review a copy of the pioneer newspaper and retain the copy of the notification of the BINA hearing.
October 5	Send a copy of the updated 5-year capital plan to the department heads and executive director for one final review prior to board approval.
October 9	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 16	Conduct BINA hearing at the beginning of the regular board meeting. Once the hearing is concluded start the regular board meeting. The board approves the 5-year Capital Improvement Plan.
October 29	Distribute preliminary draft of 2025 Operating Budget to Department Heads.
November 6	Display preliminary version of the 2025 Budget on the web site. This should also be included in the budget packet for the Budget public meeting on November 13th. Meet with the department heads to review the power point presentation for the study session at 5:30 on November 13 <sup>th</sup> .



- November 13 Budget ordinance is prepared and made available for public inspection (30 prior to adoption). Budget workshop with commissioners is prior to the start of the board meeting – open to the public. Each department will present their budget to the board and public.
- November 13 Set the Budget Public Hearing for December 18<sup>th</sup>. Present the 2024 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 2025 calendar year. Approve Bond Ordinance for issuance of \$1,100,000 in rollover bonds. Close on bonds prior to November 22.
- November 22 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 5th.
- November 22 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 5th.**
- December 5 Review newspaper and retain Public Hearing Budget publication notice and Calendar of Board Meetings.
- December 5 Review newspaper and retain Truth in Taxation black box publication notice (only if the property tax exceeds 105% of the previous year).
- December 5 Post the Public Act 97-0201 statement on the web site showing any employees making in excess of \$150,000
- December 18 Conduct Budget Public Hearing at regular board meeting. ***Conduct Truth in Taxation at regular board meeting immediately afterwards.*** Park Board adopts 2024 Budget and Appropriation Ordinance at Regular Board meeting. Board adopts tax levy ordinance for the 2023 tax levy to be collected in 2024 at Regular Board meeting.
- December 18 The approved tax levy must be filed with Cook County Clerk by the last Tuesday in December which is December 24, 2023.

**ORDINANCE #O-04-24**

**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, 2025 AND ENDING DECEMBER 31, 2025**

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 THIRTEEN MILLION AND ONE HUNDRED AND FIFTY FOUR THOUSAND and no/100ths (13,154,000) 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 THIRTEEN MILLION FIVE HUNDRED AND NINETY EIGHT THOUSAND and no/100ths (13,598,000) 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, 2025 and ending December 31, 2025.

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

(a) That the estimated cash on hand at January 1, 2025 is:

9,000,000

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

THIRTEEN MILLION FIVE HUNDRED AND NINETY EIGHT THOUSAND and no/100ths (13,598,000) DOLLARS

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

THIRTEEN MILLION FIVE HUNDRED AND NINETY EIGHT THOUSAND and no/100ths (13,598,000) DOLLARS

(d) That the estimated cash on hand on December 31, 2025 is:

9,000,000

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

Morton Grove Park District  
Budget 2025

	Budget 2025	Total Appropriation	Estimated Receipts From Sources Other Than Tax Levy	Amounts Raised By Tax Levy
<b>CORPORATE FUND</b>				
<b>REVENUES:</b>				
Real Estate Taxes	2,400,000			
Replacement Taxes	19,000			
Interest Income	361,316			
Miscellaneous Income	627,700			
M-NASR Income	100,000			
<b>TOTAL CORPORATE REVENUES</b>	<b>3,508,016</b>			
<b>ADMINISTRATION EXPENDITURES:</b>				
SALARIES & WAGES	554,916	581,552		581,552
MATERIALS & SUPPLIES	6,518	6,831		0
INSURANCE	305,185	319,834	169,834	150,000
UTILITIES	58,650	61,465	41,465	20,000
CONTRACTUAL SERVICES	142,000	148,816	148,816	0
EQUIPMENT	22,000	23,056	23,056	0
MISCELLANEOUS	1,456,780	1,459,505	735,825	723,680
<b>ADMINISTRATION EXPENDITURES</b>	<b>2,546,049</b>	<b>2,601,059</b>	<b>1,125,828</b>	<b>1,475,232</b>
<b>PARK MAINTENANCE EXPENDITURES:</b>				
SALARIES & WAGES	656,768	688,293		688,293
MATERIALS & SUPPLIES	96,200	100,818	46,218	54,600
CONTRACTUAL SERVICES	150,000	157,200	0	157,200
EQUIPMENT	3,500	3,868	0	3,668
BUILDING & LANDSCAPE	49,000	51,352	51,352	0
MISCELLANEOUS	6,500	6,288	6,288	0
<b>PARK MAINTENANCE EXPENDITURES</b>	<b>961,968</b>	<b>1,007,819</b>	<b>103,858</b>	<b>903,781</b>
<b>TOTAL CORPORATE EXPENDITURES</b>	<b>3,508,017</b>	<b>3,608,678</b>	<b>1,229,685</b>	<b>2,378,993</b>
<b>RECREATION FUND</b>				
<b>ADMINISTRATION REVENUES:</b>				
Real Estate Taxes	1,295,000			
Replacement Taxes	0			
Miscellaneous	0			
General & Brochure Income	28,719			
<b>ADMINISTRATION REVENUES</b>	<b>1,323,719</b>			
<b>ADMINISTRATION EXPENDITURES:</b>				
SALARIES & WAGES	521,757	546,801	0	546,801
MATERIALS & SUPPLIES	67,388	70,623	0	70,623
INSURANCE	196,658	206,098	0	206,098
UTILITIES	57,500	60,260	0	60,260
CONTRACTUAL SERVICES	40,000	41,920	0	41,920
EQUIPMENT	2,000	2,096	0	2,096
MISCELLANEOUS	263,500	223,748	0	223,748
<b>ADMINISTRATION EXPENDITURES</b>	<b>1,148,803</b>	<b>1,151,546</b>	<b>0</b>	<b>1,151,546</b>
<b>RECREATION PROGRAM REVENUE:</b>				
Program Revenue	1,306,065			
<b>PROGRAM REVENUES</b>	<b>1,306,065</b>			
<b>RECREATION PROGRAM EXPENDITURES:</b>				
Instructors Salaries	522,885	547,983		
Program Supplies	63,108	66,137		
Program Services	265,669	278,421		
<b>PROGRAM EXPENDITURES</b>	<b>851,662</b>	<b>892,542</b>	<b>892,542</b>	

Morton Grove Park District  
Budget 2025

	Budget 2025	Total Appropriation	Estimated Receipts From Sources Other Than Tax Levy	Amounts Raised By Tax Levy
<b>HARRER POOL REVENUES</b>	<u>294,000</u>			
<b>HARRER POOL EXPENDITURES:</b>				
SALARIES & WAGES	301,200	315,658	315,658	
MATERIALS & SUPPLIES	17,250	16,296	16,296	
UTILITIES	56,250	58,950	58,950	
CONTRACTUAL SERVICES	20,800	21,798	21,798	
EQUIPMENT	6,000	6,288	6,288	
BUILDING & LANDSCAPE	13,000	13,624	13,624	
MISCELLANEOUS	9,000	9,432	9,432	
<b>HARRER POOL EXPENDITURES</b>	<u>423,500</u>	<u>442,046</u>	<u>442,046</u>	<u>0</u>
<b>ORIOLE POOL REVENUES:</b>				
<b>ORIOLE POOL REVENUES</b>	<u>171,000</u>			
<b>ORIOLE POOL EXPENDITURES:</b>				
SALARIES & WAGES	281,800	279,502	279,502	
MATERIALS & SUPPLIES	10,800	6,078	6,078	
UTILITIES	36,850	38,619	38,619	
CONTRACTUAL SERVICES	25,000	26,200	26,200	
EQUIPMENT	5,000	5,240	5,240	
BUILDING & LANDSCAPE	7,500	7,860	7,860	
MISCELLANEOUS	7,500	7,860	7,860	
<b>ORIOLE POOL EXPENDITURES</b>	<u>374,450</u>	<u>371,359</u>	<u>371,359</u>	<u>0</u>
<b>CONCESSIONS REVENUES:</b>				
<b>CONCESSION REVENUES</b>	<u>15,000</u>			
<b>CONCESSIONS EXPENDITURES:</b>				
<b>CONCESSION EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>POOL EXPENDITURES</b>	<u>797,950</u>	<u>813,405</u>	<u>813,405</u>	<u>0</u>
<b>RENTAL REVENUES:</b>				
<b>RENTAL REVENUES</b>	<u>45,500</u>	<u>0</u>	<u>0</u>	
SALARIES & WAGES	145,000	151,960	151,960	
MATERIALS & SUPPLIES	0	0	0	
EQUIPMENT	0	0	0	
MISCELLANEOUS	0	0	0	
<b>TOTAL RENTAL EXPENDITURES</b>	<u>145,000</u>	<u>151,960</u>	<u>151,960</u>	
<b>COMMUNITY CENTER:</b>				
<b>REVENUES:</b>	<u>236,600</u>			
SALARIES & WAGES	120,000	125,760	125,760	
MATERIALS & SUPPLIES	9,800	10,270	10,270	
UTILITIES	0	0	0	
CONTRACTUAL SERVICES	13,600	14,253	14,253	
EQUIPMENT	20,000	20,960	20,960	
MISCELLANEOUS	1,200	1,258	1,258	
<b>FITNESS CENTER EXPENDITURES</b>	<u>164,600</u>	<u>172,501</u>	<u>172,501</u>	
<b>PVCC Maintenance</b>				
SALARIES & WAGES	218,727	229,226	229,226	
MATERIALS & SUPPLIES	18,842	19,746	19,746	
UTILITIES	120,800	126,598	126,598	

Morton Grove Park District  
Budget 2025

	Budget 2025	Total Appropriation	Estimated Receipts From Sources Other Than Tax Levy	Amounts Raised By Tax Levy
CONTRACTUAL SERVICES	27,000	28,296	28,296	
BUILDING & LANDSCAPE	22,000	23,056	23,056	
<b>PVCC EXPENDITURES</b>	<b>409,368</b>	<b>429,018</b>	<b>429,018</b>	
<b>MARKETING:</b>				
<b>REVENUES:</b>	<b>25,000</b>			
MATERIALS & SUPPLIES	23,500	24,628	24,628	
CONTRACTUAL SERVICES	76,000	79,648	79,648	
MISCELLANEOUS	0	0	0	
MARKETING EXPENDITURES	99,500	104,276	104,276	
<b>TOTAL COMM. CENTER EXPENDITURES</b>	<b>818,468</b>	<b>857,755</b>	<b>857,755</b>	
<b>TOTAL RECREATION</b>	<b>3,616,884</b>	<b>3,715,248</b>	<b>2,563,702</b>	<b>1,151,546</b>
<b>POLICE FUND</b>				
<b>REVENUES:</b>				
<b>POLICE FUND REVENUES</b>	<b>15,000</b>			
SALARIES & WAGES	15,000	15,720	0	15,720
MATERIALS & SUPPLIES	0	0	0	0
EQUIPMENT	0	0	0	0
MISCELLANEOUS	0	0	0	0
<b>POLICE FUND EXPENDITURES</b>	<b>15,000</b>	<b>15,720</b>	<b>0</b>	<b>15,720</b>
<b>PAVING &amp; LIGHTING</b>				
<b>REVENUES:</b>	<b>0</b>			
<b>PAVING &amp; LIGHTING FUND EXPENDITURES</b>	<b>0</b>	<b>0</b>		<b>0</b>
<b>MUSEUM FUND</b>				
<b>MUSEUM FUND REVENUES</b>	<b>42,000</b>			
SALARIES & WAGES	22,000	23,056	0	23,056
MATERIALS & SUPPLIES	1,500	1,572	0	0
UTILITIES	6,440	6,749	0	6,749
CONTRACTUAL SERVICES	9,060	9,495	0	9,495
EQUIPMENT	0	0	0	0
BUILDING & LANDSCAPE	3,000	3,144	3,144	0
<b>MUSEUM FUND EXPENDITURES</b>	<b>42,000</b>	<b>44,016</b>	<b>3,144</b>	<b>40,872</b>
<b>Illinois Municipal Retirement Fund</b>				
<b>IMRF FUND REVENUES</b>	<b>130,000</b>			
<b>IMRF EXPENDITURES</b>	<b>165,000</b>	<b>165,000</b>	<b>0</b>	<b>165,000</b>
<b>F.I.C.A.</b>				
<b>FICA FUND REVENUES</b>	<b>250,000</b>			
<b>F.I.C.A. FUND EXPENDITURES</b>	<b>250,000</b>	<b>250,000</b>	<b>0</b>	<b>250,000</b>
<b>BOND &amp; INTEREST</b>				
<b>BOND &amp; INTEREST FUND REVENUES</b>	<b>1,150,000</b>			
<b>BOND &amp; INTEREST FUND EXPENDITURES</b>	<b>1,150,000</b>	<b>1,150,000</b>	<b>0</b>	<b>1,150,000</b>
<b>BOND &amp; INTEREST</b>				
<b>BOND &amp; INTEREST FUND REVENUES</b>	<b>800,000</b>			
<b>BOND &amp; INTEREST FUND EXPENDITURES</b>	<b>800,000</b>	<b>799,000</b>	<b>0</b>	<b>799,000</b>

Morton Grove Park District  
Budget 2025

	Budget 2025	Total Appropriation	Estimated Receipts From Sources Other Than Tax Levy	Amounts Raised By Tax Levy
<b>LIABILITY INSURANCE</b>				
LIABILITY FUND REVENUES	<u>155,000</u>			
LIABILITY FUND EXPENDITURES	<u>155,000</u>	<u>258,440</u>		<u>258,440</u>
<b>SPECIAL RECREATION</b>				
SPECIAL REC. FUND REVENUES	<u>410,000</u>			
SPECIAL REC. FUND EXPENDITURES	<u>510,000</u>	<u>510,000</u>	<u>0</u>	<u>510,000</u>
<b>AUDIT</b>				
AUDIT FUND REVENUES	<u>23,000</u>			
AUDIT FUND EXPENDITURES	<u>23,000</u>	<u>23,000</u>		<u>23,000</u>
<b>CAPITAL IMPROVEMENTS</b>				
REVENUES:				
CAPITAL IMPROVEMENTS REVENUES	<u>2,919,000</u>			
EXPENDITURES:				
Orlolo Bond Interest Payment	165,000	172,920		
Orlolo Bond Principal Payment	480,000	503,040		
Bond Issuance Costs	8,500	8,908		
PVCC General Expense	100,000	104,800		
Parks General Expense	30,000	31,440		
Ball Field Rennovations	20,000	20,960		
Ball Field Rennovations	500,000	524,000		
Pool General Expense	20,000	20,960		
Playground	20,000	20,960		
Shade Structure	20,000	20,960		
Oketo Park	0	0		
Palma Lane	730,000	765,040		
National Park	700,000	733,600		
Orlolo Pool	0	0		
Corporate Computer Expense	14,500	15,196		
Museum Expense	51,000	53,448		
Fitness Equipment	40,000	41,920		
General Expense	20,000	20,960		
CAPITAL IMP. FUND EXPENDITURES	<u>2,919,000</u>	<u>3,059,112</u>	<u>3,059,112</u>	<u>0</u>
<b>TOTAL EXPENDITURE SUMMARY</b>				
Corporate - Administration	\$2,546,049	\$2,601,059	\$1,126,828	\$1,475,232
Corporate - Parks	961,968	1,007,619	103,858	903,761
Recreation - Administration	1,148,803	1,151,546	0	1,151,546
Recreation - Programs	851,662	882,542	892,542	0
Recreation - Pools	797,960	813,405	813,405	0
Recreation - Community Center	818,468	857,755	857,755	0
Police	15,000	15,720	0	15,720
Paving & Lighting	0	0	0	0
Museum	42,000	44,016	3,144	40,872
Illinois Municipal Retirement Fund	165,000	165,000	0	165,000
FICA	250,000	250,000	0	250,000
Debt Service	1,950,000	1,949,000	799,000	1,150,000
Liability Insurance	155,000	268,440	0	268,440
Special Recreation	510,000	510,000	0	510,000
Audit	23,000	23,000	0	23,000
Capital Improvements	2,919,000	3,059,112	3,059,112	0
Total Estimated Receipts from Sources Other Than Taxes			<u>\$7,654,643</u>	
Tax Levy				<u>\$5,943,571</u>
<b>TOTAL BUDGET</b>	<u>\$13,153,901</u>			
<b>TOTAL APPROPRIATION</b>		<u>\$13,598,214</u>		

**SECTION 4:** The several sums above mentioned, in the aggregate amount of THIRTEEN MILLION AND ONE HUNDRED AND FIFTY FOUR THOUSAND and no/100ths (13,154,000) 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 THIRTEEN MILLION FIVE HUNDRED AND NINETY EIGHT THOUSAND and no/100ths (13,598,000) 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, 2025, and ending December 31, 2025 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	\$1,800,000
Real Estate Taxes	5,635,000
Program Revenue	1,303,000
Community Center	282,000
Fitness Center	210,000
Pools	480,000
Replacement Taxes	252,000
Interest Income	361,000
MNASR Rental Income	100,000
Grants	500,000
Interfund Transfers	1,723,000
Other	<u>952,000</u>
TOTAL	<u>\$13,598,000</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 18<sup>th</sup> day of December 2024.**

**AYES:**

**NAYS:**

**ABSENT:**

**ABSTAIN:**

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**John Pietron, President Pro Tempore of the Board of Park Commissioners**

**ATTESTED and FILED in my office this 18<sup>th</sup> day of December 2024.**

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**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, 2025 AND ENDING DECEMBER 31, 2025," is a full, true and complete copy of that Ordinance which was adopted on the 18<sup>th</sup> day of December 2024, 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, John Pietron, President Pro Tempore, and John Liston, 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 Statutes 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 18<sup>th</sup> day of December 2024.

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Secretary of the MORTON GROVE PARK DISTRICT  
Cook County, Illinois

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

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

Subscribed and Sworn to before me this

18<sup>th</sup> day of December 2024

SEAL

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Notary Public