Morton Grove Park District

2026 Preliminary Budget

Year Ending December 31, 2026

Morton Grove Park District

Annual Budget

For the Year Ending December 31, 2026

Board of Commissioners

John Liston, President

Lisa Rathunde, Vice President

Paul Minx, Treasurer

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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

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Morton Grove, IL 60053-2631

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Honorable Commissioners
Morton Grove Park District
Morton Grove, IL 60053

We are pleased to present for your consideration the proposed fiscal year 2026 Morton Grove Park District Budget for the period of January 1st, 2026, through December 31st, 2026. 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 is 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.

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 2025, we intend to sell $1,128,000 in general obligation bonds to be used in 2026 to repair and replace facilities and equipment as stated in the 2026 Capital Plan. This bond issue is being financed through a property tax levy.
- The Consumer Price Index (CPI) increase for 2024 is estimated to be 2.9%.
- We have budgeted merit raises for all employees.
- Health insurance costs will experience an increase of around 8.25% next year while property and Casualty will increase about 10%.
- 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 $2,540,000 for both the General Obligation, Oriole and Harrer Pool bonds.
- The cost of electricity is projected to increase by 18% while the cost of residential natural gas will go up by 5%.
- An updated capital projects report was already approved by the board.

BUDGET SUMMARY

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

Fund	FY 2025	FY 2024	% Change
Corporate	$3,550,000	$3,508,000	8.02%
Recreation	3,795,000	3,617,000	4.03
Police	25,000	15,000	66.0
Paving & Lighting	0	0	0.00
Museum	39,000	42,000	(7.14)
IMRF	182,000	165,000	10.3
FICA	270,000	250,000	8.00
Liability Insurance	170,000	155,000	9.06
Special Recreation	550,000	510,000	7.08
Audit	24,000	23,000	4.34
Debt Service	1,994,000	1,950,000	2.25
Totals	10,592,000	10,235,000	3.02%

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

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.

2025 Accomplishments

- Issued $1.127 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.
- Closed out the OSLAD grant for Oketo park and received a check of $398,000 which was 50% of the total cost of the project.
- Improved Capital Planning policies to better use district resources.
- Conducted budget preparation sessions to encourage individual departments to take control of their budgets.

2026 Goals and Objectives

- Complete the required paperwork to close out the Pamla Lane OSLAD grant.
- Issue new general obligation debt to pay principal and interest on Oriole Pool bonds.
- 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.
- 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 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 its presence on Instagram, Facebook and Twitter. The department consists of one full-time marketing manager.

2025 Accomplishments

- Refined and reduced the number of pages for the activity guide to bring down costs.
- Refined online forms for better customer usability.
- Increased social media exposure on Facebook and Instagram
- Updated the website to continue pursuing the goal of providing the best customer experience.
- Developed signage to enhance visibility and bring awareness to all summer events at Harrer Pool.
- Created banners, light pole banners for the park district, and "Morton Grove has Pride" were installed at Prairie View Park and Harrer Park. These banners effectively boost visibility, engagement, and brand awareness for businesses and the community.
- Headed up the IPRA/IAPD Agency Showcase Awards Committee – Judge Recruitment.

2026 Goals and Objectives

- To strengthen communication within the Morton Grove Community, dedicated to continually refining our marketing strategies to foster greater community engagement and connection.
- Elevate our social media presence by creating captivating content that resonates with our audience and fosters engagement.
- Continue to advocate for brand standards and guidelines within departments to ensure consistency and uniformity.
- Work with local schools to increase awareness of District programs and bridge communication gaps, as Districts 63 and 69 have removed listings from their websites.

Park Services Budget Highlights

The Parks Department of the Morton Grove Park District is committed to enriching 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.

2025 Accomplishments

- Completed the court renovation project Phase II.
- Completed the Palma Lane renovation project.
- Completed the Harrer Pool painting project.

- Completed the Master Planning and bidding of the National Park Project.
- Added 4 more pickleball courts at Prairie View Park.
- Increased staff development through PDRMA work shops and trainings, the iLandscape show,
- Developed bid specifications, bid and managed the subcontracting of all district mowing.
- Installed new floors at the National Park field house.
- Retrofit the lights to new LED's in the gymnasium and North garage.
- Shade structures were installed on the dug outs of both ballfields in Mansfield Park.
- The island landscape across from the entrance to PVCC was renovated.
- Completed field renovations to the fields at Palma Lane and Oketo parks.

2026 Goals and Objectives

- Complete the National Park renovation project.
- Complete the Master Planning and bidding of Prairie View park renovation project.
- Landscape upgrades to parks through out the district.
- Building improvements to the parks main garage.
- Additional shade structure improvements to Harrer Pool.
- Improvements to the Prairie View Community Center include replacing HVAC units, installing new windows on the second floor, new counters, sinks and sauna heater in the men's locker room, new ceiling tiles lighting and furniture in the second floor lobby, and new counters and sinks in the 2nd floor bathrooms.
- Landscape improvements to the West entrance at the Prairie View Community Center.

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.

2025 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.

2026 Goals and Objectives

- Enhance the on boarding for all employees.
    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.

2025 Accomplishments

- Opened four new pickleball courts at Prairie View Park and hired two new pickleball instructors to grow the program.
- Increased Participation in camp programs.
- Both Harrer and Oriole pools received exceeds standards form outside auditors.
- Hired nine new counselors and one additional supervisor at Parkview to enroll all students from waitlist.
- Set up automatic waitlists in Rec Trac to make it easier on families to get into programs off a wait list.
- Recruited six new sponsors
- New Chicago Fire Soccer Camps were well attended this summer.
- Grew the arts programs by adding six new classes

2026 Goals and Objectives

- Staff Retention for seasonal jobs.

- Stay competitive with salaries.
- Increase sponsorship dollars.
- Offer more evening and weekend programs for residents.*
- Restart the gymnastics and tennis programs.*
- Work with Marketing to increase revenue with facility rentals.
- Offer Saturday morning toddler classes.
- Offer an afternoon camp from 12:00-3:00 pm for kids who attend our morning sport camps.

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.

2025 Accomplishments

- Replaced 4 HVAC units on the Prairie View Community Center roof.
- Replaced flooring in the community and activity rooms
- PVCC maintenance staff started cleaning and maintaining park fieldhouses.
- Replaced old tables and chairs throughout the community center.

2026 Goals and Objectives

- Replace remaining HVAC units on the Prairie View Community Center roof.
- Remodel the old entrance to the community center
- Replace remaining old windows at the community center.
- Replace ceiling tiles through the entire PVCC building.

Capital Items

As we look to the upcoming year, there are several items on the capital improvement plan that will occur in 2026 including the Oriole Pool bond payment in the amount of $631,000, installing new playground equipment at National Park for $1,200,000 ($600,000 is coming in the form of an OSLAD grant) and $25,000 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 Prairie View Community Center 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 was up 3.9% 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 stemming from these fiscal constraints. The park district is located in one of the strongest and economically diverse geographical areas of Illinois.

Inflation and the Economy

Inflation came in slightly softer than expected, ticking up to 3.0% in September, from 2.9% in August, a smaller increase than economists were looking for. A temporary sharp slowing of shelter costs helped to offset a jump in gasoline prices. Gas prices have dropped in October, however, and will subtract from October inflation, if the government shutdown ends soon enough for it to be reported. Price increases for groceries and at restaurants eased in September. Excluding food and energy, the inflation rate edged down to 3.0%, from 3.1% in August. Excluding housing, services prices continued rising at a moderate rate. Price pressures continued for childcare and haircuts. Recent jumps in airfares have been tied to pickups in jet fuel costs, but this should be reversed in October.

The impact of tariffs on prices is becoming more apparent, despite having so far only a modest effect on overall inflation. Three quarters of all goods categories saw price gains in September, up from two-thirds in August. Historically, this level has been less than half, with declines in most goods prices offsetting services inflation to a degree. Now, however, goods are adding to inflation. Quality-adjusted prices for new motor vehicles have been rising at their fastest rate since 2023. It seems likely that tariff costs will become more noticeable in prices as pre-tariff inventories of imported goods are drawn down throughout the summer.

Employment

Wage growth was reported in August to be 3.7% at an annual pace and is expected to slow to 3.5% by the end of the year. Wage growth tends to lag other labor market indicators.

Data that are available appear to indicate a leveling off, rather than further deterioration. State initial unemployment claims excluding government workers have not picked up, and WARN notices, which are required when companies are announcing large layoffs, have not risen, either. But Indeed.com job postings, which tend to track the official job openings data, have continued to trend down. That indicates the current low hiring environment is likely to continue. Few sectors appear to be adding jobs outside of health care and social assistance.

The unemployment rate has likely edged up to 4.4%, and the length of time workers are staying unemployed on average is likely to remain elevated, as is the number who are forced to work part-time because of poor economic conditions. The unemployment rate is likely to continue to edge up through the first half of next year, peaking at 4.7% before retreating to 4.5% by year-end 2026.

Consumer and business uncertainty about the economy will continue to delay hiring plans and should slow future pay gains. Hiring is often deferred when consumers are concerned about losing their jobs, or when businesses don't know if there will be a positive return to investing in additional workers. Prior to the tariffs, we expected monthly job growth of about 150,000 new positions to continue. Now, job growth could disappear almost entirely if enough employers decide to hold off on hiring while they sort out the effects of the new tariffs on their businesses and on the economy as a whole.

Interest Rates

Long-term rates ticked up, however, because Fed Chair Jerome Powell forcefully insisted at his press conference that the outcome of the December policy meeting is not predetermined. Market participants saw that as making another rate cut less likely but should rather have seen it as Powell simply maintaining the Fed's freedom of action. A cut on December 10 is still more likely than not. However, at some point, probably at the January 28 meeting, the Fed will stand pat in order to reassess whether it has arrived at the "neutral" interest rate that is no longer restricting the economy. The Fed may still cut rates next spring, but it won't be automatic or happen on a schedule.

The 10-year Treasury Bond rate is still hovering around 4%. It may decline a little, depending on future job reports, but at some point, will tick back up to 4.5%, due to ongoing inflation reports that are still too high, plus renewed focus on the mounting borrowing needed to finance the federal government's deficits. The 10-year yield is often used as the benchmark for setting mortgage and auto loan rates.

The bond market's yield curve will become fully upward-sloping sometime next year. Bond investors' concern that an economic slowdown loom is shown by the fact that current one- to seven-year Treasury notes have lower yields than short-term Treasury bills, which mature in a few months. But 20- and 30-year bond yields have picked up more than the 10-year yield has in recent months, indicating that both long-term inflation and government deficits are a rising concern among bond traders. The result is a U-shaped yield curve, with higher short and long yields than medium-term ones. As the uncertainties of tariff policy gradually get resolved, fears of a recession will diminish, and medium-term rates are likely to pick up. The long end of the yield curve is likely to stay elevated. We expect short rates to fall next year, so the yield curve by the end of 2026 is likely to be consistently upward-sloping along its entire length, for the first time since 2021.

Energy

The national average price of regular unleaded hasn't started with sub $2 dollar per gallon since the spring of 2021, but it's getting close to that threshold now, at $3.07 per gallon. That's almost a dime less than a month ago and nearing the psychologically significant $3 level. Crude oil prices have retreated this year as most major economies have slowed down, and the new trade war weighs international shipping volumes. The price at the pump is likely to perk up a bit in the near future because of a recent spike in oil. But over the longer term, it's a good bet that the national average will slip below $3 sometime this autumn or early winter, when fuel demand tends to be weak. Diesel, now averaging $3.64 per gallon, may also dip a bit, until winter fires up demand for chemically similar heating oil.

Oil prices have been under downward pressure for most of this year, but they got a lift from the latest U.S. sanctions on Russia's oil exports. The benchmark shot up to $62 per barrel to end this week, from a seasonal low in the upper $50s. We expect WTI to trade from about $55 to $60 per barrel this fall, unless some geopolitical crisis cuts off additional oil exports somewhere in the world. For now, the global oil market is well supplied and should be able to compensate for lost Russian sales with additional output from the Middle East and the U.S.

The approach of colder weather has given natural gas prices a minor lift, with benchmark gas futures contracts recently trading at $3.20 per million British thermal units, up from about $3 this summer. That's still relatively cheap, though. Gas held in underground storage is a bit above average for this time of year, suggesting an ample supply cushion as the temperature drops in the coming weeks. It would likely take a sharp, prolonged cold snap hitting the big cities of the Northeast and Midwest to really drive gas prices up much farther.

Housing
Housing starts will likely keep falling for the rest of 2025. Total housing starts dropped 8.5%, to 1.31 million annualized units, in August — the slowest construction pace since 2021. The decline was largely caused by a nearly 12% drop in multifamily starts. Single-family starts fell 7%. Total building permits declined by 3.7% and have now fallen for five consecutive months.

A downtrend in single-family permits points to the trajectory of new-home construction over the coming months as builders continue to deal with high financing costs, elevated economic uncertainty and unfavorable supply conditions due to volatile U.S. trade policy under the Trump administration. Meanwhile, affordability challenges are boosting rental demand and supporting multifamily development, albeit at a slower pace than in recent years.

Retail
Total retail sales (excluding restaurants) rose a strong 0.6% in August, the third consecutive month of robust sales gains. Core retail sales (which also exclude gas and car purchases) also rose a strong 0.7%, but that was mostly the result of a 2.0% surge in e-commerce sales, since in-store sales edged up by only 0.1%. Motor vehicle sales continued their bounce from a severe drop in May, rebounding close to their peak pre-tariff level of March and April. However, there are indications that these sales are slowing now. Clothing and sporting goods sales continued to show strength. But because the sales report is not inflation-adjusted, increases in tariff affected categories are partly illusory.

In conclusion we respectfully submit this 2026 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

2026/2025

PROPOSED REVENUE / EXPENSE COMPARISON

ALL FUND TYPES

			BUDGET January 1, 2026 to December 31, 2026			BUDGET January 1, 2025 to December 31, 2025			Revenue Yr. to Yr. Variance	Expense Yr. to Yr. Variance
FUND	CENTER	DESCRIPTION	REVENUE	EXPENSE	VARIANCE	REVENUE	EXPENSE	VARIANCE		
01	10	CORPORATE - ADMINISTRATION	$3,549,986	$2,541,384	$1,008,602	$3,508,016	$2,539,269	$968,747	$41,970	$2,115
	20	CORPORATE - PARKS	0	1,008,602	(1,008,602)	0	968,747	(968,747)	$0	$39,855
		CORPORATE	$3,549,986	$3,549,986	$0	$3,508,016	$3,508,016	$0	$41,970	$41,970
02	10	RECREATION - ADMINISTRATION	$1,541,325	$1,155,580	$385,745	$1,523,719	$947,171	$576,548	$17,606	$208,409
	30	RECREATION - PROGRAMS	$1,379,321	$951,425	427,897	$1,306,065	$1,051,662	254,403	$73,256	($100,238)
	40	RECREATION - POOLS	$536,027	$833,025	(296,998)	$480,000	$797,950	(317,950)	$56,027	$35,075
	50	RECREATION - PVCC	$338,985	$855,629	(516,644)	$307,100	$820,101	(513,001)	$31,885	$35,528
		RECREATION	$3,795,658	$3,795,658	($0)	$3,616,884	$3,616,884	$0	$178,774	$178,774
05	10	POLICE PROTECTION	$25,000	$25,000	$0	$15,000	$15,000	$0	$10,000	$10,000
10	10	PAVING AND LIGHTING	$0	$0	$0	$0	$0	$0	$0	$0
15	10	MUSEUM	$39,000	$39,000	$0	$42,000	$42,000	$0	($3,000)	($3,000)
20	10	IMRF	$182,000	$182,000	($0)	$165,000	$165,000	$0	$17,000	$17,000
22	10	FICA	$270,000	$270,000	$0	$250,000	$250,000	$0	$20,000	$20,000
25	10	DEBT SERVICE	$1,987,031	$1,987,031	$0	$1,950,000	$1,950,000	$0	$37,031	$37,031
30	10	LIABILITY INSURANCE	$170,000	$170,000	$0	$155,000	$155,000	$0	$15,000	$15,000
35	10	SPECIAL RECREATION	$550,000	$550,000	$0	$510,000	$510,000	$0	$40,000	$40,000
40	10	AUDIT	$24,000	$24,000	$0	$23,000	$23,000	$0	$1,000	$1,000
			$3,247,031	$3,247,031	($0)	$3,110,000	$3,110,000	$0	$137,031	$137,031
70	10	Capital	$2,700,000	$2,700,000		$2,919,000	$2,919,000		($219,000)	($219,000)
		TOTAL	$13,292,675	$13,292,675	$0	$13,153,900	$13,153,900	$0	$138,775	$138,775

MORTON GROVE PARK DISTRICT

2026/2025
REVENUE AND EXPENSE COMPARISON
BY SOURCE

REVENUE COMPARISON

SOURCE	PROPOSED January 1, 2026 to December 31, 2026	CURRENT January 1, 2025 to December 31, 2025	VARIANCE	PERCENT CHANGE
Property Tax	$ 6,209,037	$ 5,635,005	$574,032	
Replacement Tax	$ 261,311	$ 252,000	$9,311	
Bond Proceeds	$ 1,800,000	$ 1,800,000	$0	
Recreation Programs	$ 1,379,321	$ 1,302,579	$76,742	
Community Center	$ 313,985	$ 282,100	$31,885	
Swimming Pools	$ 536,027	$ 480,000	$56,027	
Interest	$ 14,000	$ 361,316	($347,316)	
Fitness Memberships	$ 283,468	$ 210,000	$73,468	
Grants	$ 63,985	$ 500,000	($436,015)	
Other	$ 250,000	$ 406,900	($156,900)	
Interfund Transfers	$ 1,924,000	$ 1,924,000	$0	
Net operating changes	$ 13,035,134	$ 13,153,900	$ (118,766)	-0.90%

EXPENSE COMPARISON

FUNCTION	PROPOSED 12/31/2026	CURRENT 12/31/2025	VARIANCE	PERCENT CHANGE
Salaries & Wages FT & PT	$3,544,806	$3,322,790	$222,016	
Materials & Supplies	$579,776	$513,198	$66,578	
Health Insurance	$665,987	$502,226	$163,761	
Utilities	$322,750	$330,050	($7,300)	
Contractual Services	$541,087	$544,008	($2,921)	
Equipment	$63,000	$61,000	$2,000	
Building & Landscape	$97,500	$94,500	$3,000	
Miscellaneous	$263,738	$157,128	$106,610	
Interfund Transfers	$ 1,309,459	$ 1,924,000	($614,541)	
IMRF & FICA	$452,000	$415,000	$37,000	
Debt Service	$1,987,031	$1,950,000	$37,031	
Liability Insurance	$170,000	$155,000	$15,000	
Paving & Lighting	$0	$0	$0	
Police	$25,000	$15,000	$10,000	
Museum	$39,000	$42,000	($3,000)	
Special Recreation	$250,000	$186,000	$64,000	
Audit	$24,000	$23,000	$1,000	
Capital	$2,700,000	$2,919,000	($219,000)	
TOTAL	$13,035,134	$13,153,900	($118,766)	-0.90%
Surplus or (Deficit)	$ 0	$ -	$ 0	

Calculations as of 10/31/2025

GL NUMBER	DESCRIPTION	2025 ORIGINAL BUDGET	2025 ACTIVITY THRU 10/31/25	2026 DEPARTMENT REQUESTED BUDGET
Fund: 01 CORPORATE				
ESTIMATED REVENUES				
Dept 10 - ADMINISTRATION				
01-10-411100	TAX RECEIPTS REV-REAL ESTATE TAXE	2,400,000.00	1,487,666.39	2,700,000.00
01-10-412100	TAX RECEIPTS REV-REPLACEMENT TAXE	19,000.00	211,311.66	3,311.00
01-10-430100	INTEREST-INTEREST INCOME	361,316.00	369,777.00	283,468.00
01-10-480435	MIS REV-EQUITY TRANSFER IN SPECIA	590,000.00		400,000.00
01-10-481810	MISCELLANEOUS REV-MISC. - GENERAL	7,700.00	2,491.93	19,734.00
01-10-481850	MISCELLANEOUS REV- PVCC PARKING L	30,000.00	37,500.00	37,500.00
01-10-481851	MISCELLANEOUS REV- 6210 DEMPSTER		6,000.00	
01-10-485500	MISCELLANEOUS REV-MNASR RENT	100,000.00	85,659.06	105,972.00
01-10-485600	MISC. REV-TREE, BENCH AND MISC DO		14,145.00	
	Totals for dept 10 - ADMINISTRATION	3,508,016.00	2,214,551.04	3,549,985.00
	TOTAL ESTIMATED REVENUES	3,508,016.00	2,214,551.04	3,549,985.00
APPROPRIATIONS				
Dept 10 - ADMINISTRATION				
01-10-511100	SALARIES & WAGES-DIRECTOR	182,015.00	149,658.76	187,738.00
01-10-511200	SALARIES-SUPERINTENDENT OF HR & R	80,702.00	56,145.20	84,510.00
01-10-511300	SALARIES-SUPERINTENDENT OF FINANC	137,339.00	113,796.00	148,106.00
01-10-511900	SALARIES & WAGES-IT PROGRAMMER	83,083.00	68,013.00	86,201.00
01-10-512720	SALARIES & WAGES-FINANCE COORDINA	71,776.00	58,802.62	74,425.00
01-10-513211	SALARIES & WAGES-SECURITY PART TI			146.00
01-10-520100	MATRL AND SUPP-BANK SERVICE CHARG	1,500.00		1,000.00
01-10-520110	MATRL AND SUPP-OFFICE EXP - SUPPL	1,500.00	3,878.02	5,000.00
01-10-520130	MATRL AND SUPP-OFFICE EXP - POSTA	2,318.00	928.84	1,500.00
01-10-520140	MATRL AND SUPP-OFFICE EXP - BOTTL	1,000.00	712.40	1,000.00
01-10-520160	MATRL AND SUPP-OFFICE EXP - PUBLI	200.00	2,515.27	2,500.00
01-10-530310	INSURANCE-INS - HEALTH & LIFE - D	305,185.00	205,638.65	405,775.00
01-10-540110	UTILITIES-ELECTRICTY	19,550.00	12,452.65	19,250.00
01-10-540120	UTILITIES-HEATING FUEL	11,500.00	6,490.47	7,700.00
01-10-540130	UTILITIES-WATER	2,300.00	969.00	2,600.00
01-10-540150	UTILITIES-TELEPHONE	25,300.00	14,100.34	22,000.00
01-10-551120	CONTRACT SVCS-LEGAL - EXTRA SERVI	57,000.00	27,333.40	36,500.00
01-10-551400	CONTRACTUAL SERVICES-BAMBOO PAYRO	15,000.00	14,268.99	20,000.00
01-10-552100	CNTRCT SVCS-BS&A SOFTWARE SERVICE	5,000.00	4,424.00	8,000.00
01-10-552200	CONTRACT SVCS-NETCOMM 2000 IT ASS	25,000.00		20,000.00

Calculations as of 10/31/2025

GL NUMBER	DESCRIPTION	2025 ORIGINAL BUDGET	2025 ACTIVITY THRU 10/31/25	2026 DEPARTMENT REQUESTED BUDGET
Fund: 01 CORPORATE				
APPROPRIATIONS				
Dept 10 - ADMINISTRATION				
01-10-554100	CONTRACTUAL SERVICES-AGREEMENTS -	40,000.00	39,203.02	50,000.00
01-10-560100	EQUIPMENT-NEW EQUIP - OFFICE	1,000.00	22.71	1,000.00
01-10-560800	EQUIPMENT-NEW EQUIP - COMPUTER -	10,000.00	209.69	2,000.00
01-10-560810	EQUIPMENT-NEW EQUIP - COMPUTER -	11,000.00	739.87	5,000.00
01-10-580100	EXP MISC.-HUMAN RESOURCE EXPENSES	5,000.00	3,563.09	5,500.00
01-10-580200	EXP MISC.-EXECUTIVE DIRECTOR SEMI	1,500.00	1,650.43	300.00
01-10-580201	EXP MISC.-RENEWAL OF STRATEGIC PL	1,000.00		1,000.00
01-10-580300	EXP MIS-TREE & BENCH DONATION EXP		2,173.00	3,000.00
01-10-581100	BUSINESS MEETINGS	100.00		100.00
01-10-581110	EXP MISCELLANEOUS-COMMISSIONERS E	3,000.00	3,908.30	4,000.00
01-10-581120	EXP MISC-COMM EXPENSE - EDUC SEMI	10,795.00	4,118.17	19,705.00
01-10-581200	EXP MISC.-EDUCATIONAL SEMINARS -	13,000.00	10,628.38	13,827.00
01-10-581250	EXP MISCELLANEOUS-BUSINESS MEALS	2,000.00	132.85	500.00
01-10-581300	EXP MISC.-EMPLOYEE TRAVEL ALLOWAN	1,000.00	559.88	1,000.00
01-10-581400	EXP MISCELLANEOUS-DUES & SUBSCRIP	13,885.00	11,922.56	20,000.00
01-10-581500	EXP MISCELLANEOUS-UNIFORMS	1,000.00	1,800.00	4,000.00
01-10-581600	EXP MISC.-MORTON GROVE SPECIAL EV	1,000.00	314.47	1,000.00
01-10-589105	EXP MISCELLANEOUS-EMPLOYEE RECOGN	1,000.00	1,452.43	2,500.00
01-10-589110	EXP MISC.-MARKETING SPECIAL EVENT	2,500.00	7,020.92	7,000.00
01-10-589200	EXP MISCELLANEOUS-EQUITY TRANSFER	1,400,000.00	1,400,000.00	1,266,000.00
Totals for dept 10 - ADMINISTRATION		2,546,048.00	2,229,547.38	2,541,383.00
Dept 20 - PARKS MAINT				
01-20-511400	SALARIES-SUPERINTENDENT OF PARKS	104,109.00	85,289.60	109,100.00
01-20-512120	SALARIES & WAGES-PARKS FOREMAN	98,055.00	80,308.80	102,014.00
01-20-512130	SALARIES & WAGES - FULLTIME	414,604.00	327,408.75	434,788.00
01-20-512140	SALARIES FOR ELECTRICIAL MAINTENA		3,500.30	7,000.00
01-20-512150	SALARIES & WAGES-FULLTIME - OT	20,000.00	13,412.22	20,000.00
01-20-513100	SALARIES & WAGES-SUMMER STAFF	20,000.00	29,708.49	35,000.00
01-20-520221	BLDG REPAIR MAINTENANCE	2,500.00	5,099.15	7,000.00
01-20-520223	GROUNDS REPAIR SERVICES MAINTENAN		23.40	1,000.00
01-20-520225	VEHICLE REPAIR SERVICES	10,000.00	2,197.05	3,500.00
01-20-520230	MACHINERY RENTAL	2,500.00	1,153.92	2,000.00
01-20-520312	JANITORIAL SUPPLIES	11,500.00	17,219.65	20,000.00

Calculations as of 10/31/2025

GL NUMBER	DESCRIPTION	2025 ORIGINAL BUDGET	2025 ACTIVITY THRU 10/31/25	2026 DEPARTMENT REQUESTED BUDGET
Fund: 01 CORPORATE				
APPROPRIATIONS				
Dept 20 - PARKS MAINT				
01-20-520318	SIGN MAINTENANCE	2,000.00	1,688.29	2,000.00
01-20-520321	BUILDING MAINTENANCE	5,500.00	5,077.65	8,000.00
01-20-520323	GROUNDS MAINT. SUPPLIES	8,000.00	6,625.02	8,000.00
01-20-520325	VEHICLE MAINTENANCE SUPPLIES	16,000.00	4,444.91	8,000.00
01-20-520327	BALL FIELD MAINTENANCE	1,200.00	618.62	1,200.00
01-20-520328	PLAYGROUND MULCH	9,000.00	8,208.02	9,000.00
01-20-520335	SAFETY SUPPLIES	2,000.00	445.43	1,500.00
01-20-520400	TOOLS & HARDWARE PURCHASES	2,000.00	2,814.36	4,000.00
01-20-520500	VEHICLE GAS AND OIL	24,000.00	13,498.47	18,000.00
01-20-554100	CONTRACTUAL SERVICES-AGREEMENTS -	40,000.00	42,050.06	55,000.00
01-20-554300	CONTRACTUAL -LAWN & PARK MAINTENA	110,000.00	50,986.36	70,000.00
01-20-560200	EQUIPMENT-NEW EQUIP - MAINT	3,000.00	4,864.83	6,500.00
01-20-560300	EQUIPMENT-NEW EQUIP - BLDG	500.00	3,852.00	4,500.00
01-20-570150	BLDG-LANDSCAPE-GENERAL PARK IMPRO	17,000.00	19,174.20	20,000.00
01-20-570200	BUILDING & LANDSCAPE-BUILDING REP	3,000.00	5,132.89	6,500.00
01-20-570300	BLDG-LANDSCAPE-GRASS-SEED-SOD-FER	4,000.00	8,327.23	10,000.00
01-20-570400	BLDG-LANDSCAPE-TREES-SHRUBS-FLOWE	15,000.00	6,451.08	10,000.00
01-20-570410	BLDG-LNDSCP-BLK DIRT-SAND-FILL-BA	10,000.00	10,676.34	13,000.00
01-20-581200	EXP MISC.-EDUCATIONAL SEMINARS -	2,000.00	3,095.20	4,500.00
01-20-581500	EXP MISCELLANEOUS-UNIFORMS	4,000.00	138.13	6,000.00
01-20-581501	ICE RINK	500.00		1,500.00
Totals for dept 20 - PARKS MAINT		961,968.00	763,490.42	1,008,602.00
TOTAL APPROPRIATIONS		3,508,016.00	2,993,037.80	3,549,985.00
NET OF REVENUES/APPROPRIATIONS - FUND 01			(778,486.76)	
BEGINNING FUND BALANCE		2,620,916.72	2,620,916.72	1,842,429.96
ENDING FUND BALANCE		2,620,916.72	1,842,429.96	1,842,429.96
Fund: 02 RECREATION				
ESTIMATED REVENUES				
Dept 01 - ATHLETICS				
02-01-490105	PROGRAM FEES REV-PICKLEBALL	17,980.00	13,521.73	14,112.00
02-01-490131	PRGM REV-SOFTBALL - ADULT LEAGUE	19,500.00	4,665.00	12,530.00
02-01-490141	PROGRAM FEES REV-SPORTS TOURNAMEN	3,320.00	450.00	784.00
02-01-490170	PRGM REV-YOUTH ATHLETIC CONTRACT	9,000.00	9,463.00	10,351.00
02-01-490176	PROGRAM FEES REV-ISKC KARATE	80,619.00	58,867.00	73,000.00
02-01-490177	PROGRAM FEES REV-GYMNASTICS			12,992.00

Calculations as of 10/31/2025

GL NUMBER	DESCRIPTION	2025 ORIGINAL BUDGET	2025 ACTIVITY THRU 10/31/25	2026 DEPARTMENT REQUESTED BUDGET
Fund: 02 RECREATION				
ESTIMATED REVENUES				
Dept 01 - ATHLETICS				
02-01-490179	PROGRAM FEES REV-TKDO	7,400.00	3,005.00	4,080.00
02-01-490182	PROGRAM FEES REV-AYSO SOCCER SETU	3,000.00	3,400.00	3,000.00
02-01-490193	PROGRAM REVENUE HOT SHOTS	110,000.00	98,018.29	135,895.00
02-01-490194	PROGRAM FEES REV-ADULT VOLLEYBALL		48.00	
02-01-490212	PROGRAM FEES REV-INDOOR COURT REN	28,000.00	28,320.00	28,580.00
02-01-490512	PROGRAM FEES -OUTDOOR FIELDS/COUR	58,000.00	35,838.00	43,539.00
	Totals for dept 01 - ATHLETICS	336,819.00	255,596.02	338,863.00
Dept 03 - CAMPS				
02-03-490412	PROGRAM FEES REV-CAMP	300,000.00	303,154.96	330,000.00
02-03-490417	PROGRAM FEES REV-CAMP EXTENDED	16,000.00	17,088.56	18,000.00
02-03-490418	PRGM REV-RISE-N-SHINE (BEFORE CA	11,500.00	9,440.26	10,000.00
	Totals for dept 03 - CAMPS	327,500.00	329,683.78	358,000.00
Dept 04 - DANCE				
02-04-490514	PROGRAM FEES REV-DANCE CLASSES	38,980.00	46,681.43	72,232.00
02-04-490520	PROGRAM FEES REV-DANCE - RECITAL	3,480.00	814.00	4,320.00
	Totals for dept 04 - DANCE	42,460.00	47,495.43	76,552.00
Dept 05 - ARTS & CRAFTS				
02-05-490618	PROGRAM FEES REV-MUSIC	10,368.00	9,994.15	13,530.00
02-05-490622	PROGRAM FEES REV-LAUGUAGE CLASSES	896.00	1,008.00	
02-05-490623	PROGRAM FEES REV-ADULT GENERAL IN	3,675.00	9,302.25	8,500.00
02-05-490624	PROGRAM FEES REV-YOUTH CONTRACTUA	21,474.00	8,901.00	9,948.00
	Totals for dept 05 - ARTS & CRAFTS	36,413.00	29,205.40	31,978.00
Dept 06 - PRESCHOOL-INFANTS				
02-06-490711	PROGRAM FEES REV-PRE SCHOOL	110,532.00	85,632.07	115,000.00
02-06-490715	PROGRAM FEES REV-TODDLER VARIETY	3,856.00	1,995.00	2,510.00
02-06-490716	PROGRAM FEES REV-INDOOR PLAYGROUN	1,000.00	246.00	200.00
	Totals for dept 06 - PRESCHOOL-INFANTS	115,388.00	87,873.07	117,710.00
Dept 07 - VARIED INTERESTS				
02-07-490813	PROGRAM FEES REV-BIRTHDAY PARTIES	16,866.00	7,403.00	11,350.00
02-07-490815	PROGRAM FEES REV-PIANO LESSONS	31,647.00	29,795.50	35,910.00
02-07-490818	PROGRAM FEES REV-STEM CLASSES	1,386.00		420.00
02-07-490819	PROGRAM FEES REV-GAP	19,760.00	12,336.10	24,840.00
02-07-490820	PROGRAM FEES REV-EARLY RELEASE	8,400.00	6,776.00	9,384.00
02-07-490821	PROGRAM FEES REV-PUPPY TRAINING	7,360.00	8,380.33	9,792.00
02-07-490823	PROGRAM FEES REV-B4	40,851.00	40,664.50	52,972.00

Calculations as of 10/31/2025

GL NUMBER	DESCRIPTION	2025 ORIGINAL BUDGET	2025 ACTIVITY THRU 10/31/25	2026 DEPARTMENT REQUESTED BUDGET
Fund: 02 RECREATION				
ESTIMATED REVENUES				
Dept 07 - VARIED INTERESTS				
02-07-490825	PROGRAM FEES REV-BASE	195,260.00	169,831.50	263,900.00
02-07-490826	PROGRAM FEES REV-PRESCHOOL ENRICH	92,430.00	34,990.00	10,130.00
02-07-490838	PROGRAM FEES REV-ADULT TRIPS			600.00
02-07-490840	PROGRAM FEES REV-MAGIC	775.00		
Totals for dept 07 - VARIED INTERESTS		414,735.00	310,176.93	419,298.00
Dept 08 - SPECIAL EVENTS				
02-08-490912	PROGRAM FEES REV-HALLOWEEN PARTY	1,440.00	1,451.30	2,280.00
02-08-490914	PROGRAM FEES REV-COLD BREWS	3,000.00		1,000.00
02-08-490917	PROGRAM FEES REV-SANTA COMES TO T	6,500.00	6,548.65	7,000.00
02-08-490919	PRGM REV-DADDY DAUGHTER DATE NIG	2,655.00	1,301.00	2,475.00
02-08-490921	PRGM REV-MOTHER/DAUGHTER EVENT	1,200.00	763.10	800.00
02-08-490922	PROGRAM FEES REV-GARARE SALES	1,380.00	1,025.00	
02-08-490925	PROGRAM FEES REV-GRINCH HOLIDAY E		361.00	1,430.00
02-08-490936	PROGRAM FEES REV-FAMILY CAMPOUTS	1,650.00	1,045.00	1,000.00
02-08-490938	PROGRAM FEES REV-EGGSTRAVAGANZA	1,400.00	1,323.00	3,120.00
02-08-490939	PROGRAM FEES REV-FAMILY FUN NIGHT	600.00	1,155.00	1,200.00
02-08-490943	PROGRAM FEES REV-FAMILY EVENTS	1,500.00	928.90	2,175.00
02-08-490946	PROGRAM FEES REV-HOLIDAY HOUSE VI	925.00	770.00	1,000.00
02-08-490947	PROGRAM FEES REV-ANIMAL EVENTS	660.00	469.00	640.00
02-08-490952	PROGRAM FEES-GINGERBREAD HOUSE WO	440.00	262.00	600.00
Totals for dept 08 - SPECIAL EVENTS		23,350.00	17,402.95	24,720.00
Dept 09 - SENIOR FITNESS				
02-09-490224	WELLNESS PROGRAMS	400.00	72.00	200.00
02-09-490231	PROGRAM FEES REV-PERSONAL TRAININ	9,000.00	10,983.20	12,000.00
02-09-490232	PROGRAM FEES REV-CONTRACTUAL FITN		24.00	
Totals for dept 09 - SENIOR FITNESS		9,400.00	11,079.20	12,200.00
Dept 10 - ADMINISTRATION				
02-10-411100	TAX RECEIPTS REV-REAL ESTATE TAXE	1,295,000.00	590,458.29	1,420,000.00
02-10-480435	MIS REV-EQUITY TRANSFER IN SPECIA	200,000.00		120,000.00
02-10-481810	MISCELLANEOUS REV-MISC. - GENERAL	28,719.00	4,260.00	1,325.00
02-10-481850	MISCELLANEOUS REV- REC TRAC CONTR		248.37	
Totals for dept 10 - ADMINISTRATION		1,523,719.00	594,966.66	1,541,325.00
Dept 21 - HARRER POOL				
02-21-420210	FEES AND ADMISSIONS-POOL PASSES	101,000.00	124,359.00	130,000.00
02-21-420220	FEES AND ADMISSIN-POOL - DAILY RE	160,000.00	158,374.00	174,620.00

BUDGET REPORT FOR MORTON GROVE PARK DISTRICT

Calculations as of 10/31/2025

GL NUMBER	DESCRIPTION	2025 ORIGINAL BUDGET	2025 ACTIVITY THRU 10/31/25	2026 DEPARTMENT REQUESTED BUDGET
Fund: 02 RECREATION				
ESTIMATED REVENUES				
Dept 21 - HARRER POOL				
02-21-420240	FEES AND ADMISSIONS-LIMITED POOL	10,000.00	9,032.40	9,540.00
02-21-420251	FEES AND ADMISSIONS-POOL - SWIM L	6,500.00	3,920.25	5,440.00
02-21-420260	FEES AND ADMISSIONS-WATER EXERCIS	5,500.00	(189.12)	
02-21-420280	FEES AND ADMISSIONS-POOL - RENTAL	11,000.00	24,965.00	22,000.00
Totals for dept 21 - HARRER POOL		294,000.00	320,351.53	341,600.00
Dept 22 - ORIOLE POOL				
02-22-420210	FEES AND ADMISSIONS-POOL PASSES	72,000.00	64,359.00	72,132.00
02-22-420220	FEES AND ADMISSIN-POOL - DAILY RE	59,000.00	69,039.00	70,995.00
02-22-420250	FEES AND ADMISSIONS-POOL - SWIM L	20,000.00	17,969.50	18,500.00
02-22-420280	FEES AND ADMISSIONS-POOL - RENTAL	11,000.00	11,364.00	15,700.00
02-22-490479	PROGRAM FEES REV-TIGER SHARKS	3,000.00	1,920.00	
Totals for dept 22 - ORIOLE POOL		171,000.00	163,611.50	177,327.00
Dept 23 - CONCESSIONS				
02-23-420240	FEES AND ADMISSIONS-CON - HARRER P	15,000.00	6,690.[illegible]	[illegible]
[illegible]	FEES AND ADMISSIONS-CON - ORIOLE P		4,014.[illegible]	[illegible]
Totals for dept 23 - CONCESSIONS		[illegible]	[illegible]	[illegible]
Dept 25 - TIGER SHARK SWIM TEAM				
[illegible]	TIGER SHARKS REVENUE		262.02	
Totals for dept 25 - TIGER SHARK SWIM TEAM			262.02	
Dept 31 - FIELD HOUSE AND PVCC RENTALS				
02-31-440200	RENTALS-RENTALS - PVCC ROOMS	[illegible]	3,758.[illegible]	[illegible]
02-31-440400	RENTALS-PVCC RENTALS - GYM	[illegible]	[illegible]	[illegible]
02-31-440501	RENTALS-FIELDHOUSE RENTALS - NATO	[illegible]	26,220.[illegible]	30,000.00
02-31-440505	RENTALS-FIELDHOUSE RENTALS - HARR	[illegible]	600.[illegible]	[illegible]
02-31-440506	RENTALS-ORIOLE PALM ROOM	[illegible]	[illegible]	[illegible]
Totals for dept 31 - FIELD HOUSE AND PVCC RENTAL		[illegible]	32,331.75	33,000.00
Dept 32 - FITNESS CENTER				
02-32-420[illegible]	FEES AND ADMISSIONS-FITNESS CLASS	[illegible]	2,[illegible]	[illegible]
02-32-420[illegible]	FEES AND ADMISSIN-OPEN GYM - GYEC	[illegible]	[illegible]	[illegible]
02-32-440110	MEMBERSHIPS-PB - FITNESS MEMBERSH	[illegible]	[illegible]	[illegible]
02-32-490530	MISCELLANEOUS REV-VENDING MACHINE	2,[illegible]	1,333.21	[illegible]
02-32-490570	MISCELLANEOUS REV-AQUA FITNESS PE	[illegible]	5,[illegible]	[illegible]
Totals for dept 32 - FITNESS CENTER		[illegible]	[illegible]22,811.22	2[illegible]4,985.00
Dept 35 - MARKETING				
02-35-450584	SPONSORSHIP	25,000.00	18,232.00	25,[illegible]
Totals for dept 35 - MARKETING		25,000.00	18,2[illegible]	25,000.00

Calculations as of 10/31/2025

GL NUMBER	DESCRIPTION	2025 ORIGINAL BUDGET	2025 ACTIVITY THRU 10/31/25	2026 DEPARTMENT REQUESTED BUDGET
Fund: 02 RECREATION				
ESTIMATED REVENUES				
TOTAL ESTIMATED REVENUES		3,616,884.00	2,451,240.74	3,795,658.00
APPROPRIATIONS				
Dept 01 - ATHLETICS				
02-01-591105	INSTRUCTOR SALARIES-PICKLEBALL	8,100.00	6,054.95	8,100.00
02-01-591131	INSTR SAL-SOFTBALL - ADULT SOFTBA	2,328.00	547.61	1,512.00
02-01-591141	INSTRUCTOR SALARIES-SPORTS TOURNA	236.00		
02-01-591177	INSTRUCTOR SALARIES-GYMNASTICS			6,768.00
02-01-592131	CONTRACTING-SOFTBALL - ADULT SOFT	7,000.00	1,103.00	4,950.00
02-01-592141	CONTRACTING SERVICES-SPORTS TOURN	800.00		
02-01-592170	CONTRACTING-YOUTH ATHLETIC CONTRA	6,300.00	3,517.70	7,425.00
02-01-592176	CONTRACTING SERVICES-ISKC KARATE	60,464.00	35,141.75	51,100.00
02-01-592177	CONTRACTING SERVICES-GYMNASTICS			297.00
02-01-592179	CONTRACTING SERVICES-TKDO	5,180.00	1,655.60	2,856.00
02-01-592193	CONTRACTINGSERVICES-HOT SHOTS	77,000.00	60,952.60	95,126.00
02-01-593105	PROGRAM SUPPLIES-PICKLEBALL	500.00	738.19	400.00
02-01-593131	PRGM SUPP-SOFTBALL - ADULT SOFTBA	3,100.00	2,180.28	2,000.00
02-01-593141	PROGRAM SUPPLIES-SPORTS TOURNAMEN	375.00	381.63	400.00
02-01-593177	PROGRAM SUPPLIES-GYMNASTICS			1,120.00
02-01-593212	PROGRAM SUPPLIES - GYM RENTALS	1,000.00	74.82	500.00
02-01-593512	PROGRAM SUPPLIES-FIELD RENTAL	750.00		500.00
Totals for dept 01 - ATHLETICS		173,133.00	112,348.13	183,054.00
Dept 03 - CAMPS				
02-03-591412	INSTRUCTOR SALARIES-CAMP COUNSELO	99,000.00	115,338.84	168,000.00
02-03-591417	INSTRUCTOR SALARIES-CAMP SUPERVIS	41,000.00	46,259.37	
02-03-592412	CONTRACTING SERVICES- CAMP	42,539.00	42,989.64	45,000.00
02-03-593412	PROGRAM SUPPLIES-CAMP	8,215.00	8,190.62	7,500.00
02-03-593417	PROGRAM SUPPLIES-CAMP - EXTENDED	600.00		500.00
02-03-593418	PRGM SUPP-RISE-N-SHINE (BEFORE CA	400.00		300.00
Totals for dept 03 - CAMPS		191,754.00	212,778.47	221,300.00
Dept 04 - DANCE				
02-04-591514	INSTRUCTOR SALARIES-DANCE - CREAT	14,196.00	14,312.37	23,773.00
02-04-591515	INSTRUCTOR SALARIES-DANCE - PLANN	3,690.00	4,445.25	11,319.00
02-04-591520	INSTRUCTOR SALARIES-DANCE - RECIT	310.00		
02-04-592514	CONTRACTING SERVICES-DANCE - CREA			120.00
02-04-592520	CONTRACTING SERVICES-DANCE - RECI	2,400.00	2,309.00	2,400.00

Calculations as of 10/31/2025

GL NUMBER	DESCRIPTION	2025 ORIGINAL BUDGET	2025 ACTIVITY THRU 10/31/25	2026 DEPARTMENT REQUESTED BUDGET
Fund: 02 RECREATION				
APPROPRIATIONS				
Dept 04 - DANCE				
02-04-593514	PROGRAM SUPPLIES-DANCE - CREATIVE	4,600.00	472.59	8,210.00
02-04-593520	PROGRAM SUPPLIES-DANCE - RECITAL	375.00	90.71	375.00
	Totals for dept 04 - DANCE	25,571.00	21,629.92	46,197.00
Dept 05 - ARTS & CRAFTS				
02-05-591618	INSTRUCTOR SALARIES-MUSIC	6,432.00	6,483.46	8,475.00
02-05-591623	INSTR SAL-ADULT GENERAL INTEREST	486.00	950.00	546.00
02-05-591624	INSTRUCTOR SALARIES-YOUTH CONTRAC	1,215.00	1,258.50	810.00
02-05-592622	CONTRACTING SERVICES-LANGUAGE CLA	627.00	546.00	
02-05-592623	CONTRACTING-ADULT GENERAL INTERES	1,470.00	3,745.87	3,183.00
02-05-592624	CONTRACTING SERVICES-YOUTH CONTRA	12,532.00	3,750.00	5,745.00
02-05-593618	PROGRAM SUPPLIES-MUSIC	200.00	112.65	200.00
02-05-593623	PROGRAM SUPPLIES-ADULT GENERAL IN	400.00	808.28	600.00
02-05-593624	PROGRAM SUPPLIES-YOUTH CONTRACTUA	1,200.00	418.48	400.00
	Totals for dept 05 - ARTS & CRAFTS	24,562.00	18,073.24	19,959.00
Dept 06 - PRESCHOOL-INFANTS				
02-06-591711	SALARIES-PRE SCHOOL TEACHERS	67,178.00	47,202.06	57,000.00
02-06-591713	SALARIES-PRE SCHOOL AIDES	40,599.00	29,320.78	35,000.00
02-06-591715	INSTRUCTOR SALARIES-TODDLER VARIE	216.00	156.38	200.00
02-06-592711	CONTRACTING SERVICES-PRE SCHOOL			200.00
02-06-592715	CONTRACTING SERVICES-TODDLER VARI	720.00	252.00	400.00
02-06-593711	PROGRAM SUPPLIES-PRE SCHOOL	2,460.00	2,273.22	2,300.00
02-06-593715	PROGRAM SUPPLIES-TODDLER VARIETY	500.00	42.63	300.00
02-06-593716	PROGRAM SUPPLIES-INDOOR PLAYGROUN	400.00		300.00
	Totals for dept 06 - PRESCHOOL-INFANTS	112,073.00	79,247.07	95,700.00
Dept 07 - VARIED INTERESTS				
02-07-591813	INSTRUCTOR SALARIES-BIRTHDAY PART	1,952.00	531.78	1,748.00
02-07-591815	INSTRUCTOR SALARIES-PIANO LESSONS	21,195.00	15,491.06	24,165.00
02-07-591817	INSTRUCTOR SALARIES-GAP SUPERVISO		1,650.80	4,914.00
02-07-591819	INSTRUCTOR SALARIES-GAP	10,070.00	4,136.26	8,640.00
02-07-591820	INSTRUCTOR SALARIES-EARLY RELEASE	1,637.00		2,109.00
02-07-591823	INSTRUCTOR SALARIES-B4	23,760.00	8,191.95	23,760.00
02-07-591825	INSTRUCTOR SALARIES-BASE	90,000.00	65,458.53	110,400.00
02-07-591826	INSTRUCTOR SALARIES-PRESCHOOL ENR	56,625.00	30,509.73	
02-07-591830	INSTRUCTOR SALARIES-BASE SITE SUP	26,460.00	22,536.95	43,483.00

Calculations as of 10/31/2025

GL NUMBER	DESCRIPTION	2025 ORIGINAL BUDGET	2025 ACTIVITY THRU 10/31/25	2026 DEPARTMENT REQUESTED BUDGET
Fund: 02 RECREATION				
APPROPRIATIONS				
Dept 07 - VARIED INTERESTS				
02-07-592813	CONTRACTING SERVICES-BIRTHDAY PAR	6,000.00	1,863.00	4,825.00
02-07-592815	CONTRACTING SERVICES-PIANO LESSON	600.00	275.00	350.00
02-07-592818	CONTRACTING SERVICES-STEM CLASSES	970.00		294.00
02-07-592819	CONTRACTING SERVICES-GAP	4,735.00	3,877.70	8,260.00
02-07-592821	CONTRACTING SERVICES-PUPPY TRAINI	5,152.00	5,507.13	6,854.00
02-07-592838	CONTRACTING SERVICES-ADULT TRIPS		299.00	400.00
02-07-592840	CONTRACTING SERVICES-MAGIC	542.00		
02-07-593813	PROGRAM SUPPLIES-BIRTHDAY PARTIES	2,430.00	1,308.16	1,360.00
02-07-593815	PROGRAM SUPPLIES-PIANO LESSONS	250.00	221.44	400.00
02-07-593819	PROGRAM SUPPLIES-GAP	950.00		
02-07-593820	PROGRAM SUPPLIES-EARLY RELEASE	1,300.00	309.99	1,300.00
02-07-593823	PROGRAM SUPPLIES-B4	3,576.00	600.73	3,808.00
02-07-593825	PROGRAM SUPPLIES-BASE	13,400.00	10,786.61	18,800.00
02-07-593826	PROGRAM SUPPLIES-PRESCHOOL ENRICH	1,500.00	382.51	200.00
02-07-593838	PROGRAM SUPPLIES-ADULT TRIPS			30.00
	Totals for dept 07 - VARIED INTERESTS	273,104.00	173,938.33	266,100.00
Dept 08 - SPECIAL EVENTS				
02-08-592912	CONTRACTING SERVICES-HALLOWEEN PA	1,950.00	1,970.00	2,100.00
02-08-592914	CONTRACTING SERVICES-COLD BREWS	1,200.00		60,000.00
02-08-592917	CONTRACTING SERVICE-SANTA COMING	750.00		800.00
02-08-592919	CONTRACTING-DADDY DAUGHTER DATE N	300.00	300.00	350.00
02-08-592921	PRINCESS TEA PARTY	900.00	289.00	400.00
02-08-592925	CONTRACTING SERVICES-GRINCH HOLID			1,430.00
02-08-592926	CONTRACTING-SUMMER CONCERT SERIES	15,000.00	12,750.00	13,500.00
02-08-592935	CONTRACTING SERVICES-MOVIES IN TH	1,040.00	1,085.00	1,560.00
02-08-592939	CONTRACTING SERVICES-FAMILY FUN N	700.00	425.00	800.00
02-08-592943	CONTRACTING SERVICES-HOT WHEELS C	650.00	329.00	1,050.00
02-08-592945	CONTRACTING SERVICES-BACK TO SCHO	5,000.00	3,540.00	5,500.00
02-08-592946	CONTRACTING SERVICES-HOLIDAY HOUS	775.00		
02-08-592950	FREE EVENTS	3,000.00	3,650.50	6,600.00
02-08-593912	PROGRAM SUPPLIES-HALLOWEEN PARTY	1,300.00	2,922.72	1,850.00
02-08-593914	PROGRAM SUPPLIES-COLD BREWS	900.00		2,550.00
02-08-593917	PROGRAM SUPPLIES-SANTA COMING TO	5,750.00	28.26	5,875.00

Calculations as of 10/31/2025

GL NUMBER	DESCRIPTION	2025 ORIGINAL BUDGET	2025 ACTIVITY THRU 10/31/25	2026 DEPARTMENT REQUESTED BUDGET
Fund: 02 RECREATION				
APPROPRIATIONS				
Dept 08 - SPECIAL EVENTS				
02-08-593919	PRGM SUPP-DADDY/DAUGHTER DATE NIG	1,100.00	1,054.60	1,200.00
02-08-593921	PRGM SUPP-MOTHER/DAUGHTER TEA	300.00	327.45	350.00
02-08-593925	PROGRAM SUPPLIES-GRINCH HOLIDAY E			1,000.00
02-08-593926	PROGRAM SUPPLIES-SUMMER CONCERT S	385.00	68.03	330.00
02-08-593935	PROGRAM SUPPLIES-MOVIES IN THE PA		166.11	
02-08-593936	PROGRAM SUPPLIES-FAMILY CAMPOUT	700.00	822.40	400.00
02-08-593938	PROGRAM SUPPLIES-EGGSTRAVAGANZA	750.00	420.09	700.00
02-08-593939	HOT COCO SUPPLIES	40.00	125.34	40.00
02-08-593943	PROGRAM SUPPLIES-HOT WHEELS CLASS	300.00	266.86	450.00
02-08-593945	PROGRAM SUPPLIES-BACK TO SCHOOL B	250.00		250.00
02-08-593946	PROGRAM SUPPLIESHOLIDAY HOUSE VIS	425.00		100.00
02-08-593947	PROGRAM SUPPLIES-STEMULATION	350.00		400.00
02-08-593950	PROGRAM SUPPLIES-FREE EVENTS	1,000.00	678.08	1,000.00
02-08-593952	GINGERBREAD HOUSE	300.00	113.22	400.00
Totals for dept 08 - SPECIAL EVENTS		45,115.00	31,331.66	110,985.00
Dept 09 - SENIOR FITNESS				
02-09-591224	SALARIES - WELLNESS PROGRAM	150.00		80.00
02-09-591231	INSTRUCTOR SALARIES-PERSONAL TRAI	6,200.00	7,065.07	8,000.00
02-09-593224	PROGRAM SUPPLIES - WELLNESS PROGR			50.00
Totals for dept 09 - SENIOR FITNESS		6,350.00	7,065.07	8,130.00
Dept 10 - ADMINISTRATION				
02-10-511500	SALARIES-SUPERINTENDENT OF RECREA	100,436.00	82,738.60	105,692.00
02-10-511800	SALARIES & WAGES-COMMUNICATION MA	73,580.00	60,376.22	76,295.00
02-10-511850	PARTTIME SOCIAL MEDIA SPECIALIST			20,000.00
02-10-512300	SALARIES & WAGES-RECREATION SUPER	286,494.00	227,414.11	310,891.00
02-10-512710	SALARIES-GUEST SERVICES COORDINAT	61,247.00	49,951.40	61,639.00
02-10-513301	PT AQUATIC SUPERVISOR		10,338.65	12,000.00
02-10-520100	MATRL AND SUPP-BANK SERVICE CHARG	60,000.00	39,617.20	50,000.00
02-10-520110	MATRL AND SUPP-OFFICE EXP - SUPPL	5,000.00	3,389.39	5,000.00
02-10-520130	MATRL AND SUPP-OFFICE EXP - POSTA	2,388.00		
02-10-530310	INSURANCE-INS - HEALTH & LIFE - D	196,658.00	148,439.89	260,211.00
02-10-540110	UTILITIES-ELECTRICTY	18,400.00	10,869.48	16,500.00
02-10-540120	UTILITIES-HEATING FUEL	11,500.00	5,884.03	7,700.00

Calculations as of 10/31/2025

GL NUMBER	DESCRIPTION	2025 ORIGINAL BUDGET	2025 ACTIVITY THRU 10/31/25	2026 DEPARTMENT REQUESTED BUDGET
Fund: 02 RECREATION				
APPROPRIATIONS				
Dept 10 - ADMINISTRATION				
02-10-540130	UTILITIES-WATER	2,300.00	918.00	2,600.00
02-10-540150	UTILITIES-TELEPHONE	25,300.00	14,100.34	22,000.00
02-10-554100	CONTRACTUAL SERVICES-AGREEMENTS -	40,000.00	37,597.81	46,000.00
02-10-560100	EQUIPMENT-NEW EQUIP - OFFICE	1,000.00	35.97	1,000.00
02-10-560810	EQUIPMENT-NEW EQUIP - COMPUTER -	1,000.00		1,000.00
02-10-580203	PRAIRIE VIEW MASTER PLAN		40,678.88	
02-10-580204	COMMUNITY SURVEYS		14,500.00	
02-10-581200	EXP MISC.-EDUCATIONAL SEMINARS -	6,000.00	4,684.62	11,581.00
02-10-581210	EXP MISC-EDUCATIONAL COMPUTER TRA	500.00		
02-10-581300	EXP MISC.-EMPLOYEE TRAVEL ALLOWAN	3,000.00	3,243.61	4,000.00
02-10-581310	EXP MISC-EMPLOYEE CPR TRAINING	50,000.00	47,321.47	50,000.00
02-10-581400	EXP MISCELLANEOUS-DUES & SUBSCRIP	500.00	3,653.89	1,970.00
02-10-581500	EXP MISCELLANEOUS-UNIFORMS	2,500.00	2,060.83	2,500.00
02-10-589105	EXP MISCELLANEOUS-EMPLOYEE RECOGN	1,000.00	216.08	1,000.00
02-10-589200	EXP MISCELLANEOUS-EQUITY TRANSFER	200,000.00	91,500.00	86,000.00
	Totals for dept 10 - ADMINISTRATION	1,148,803.00	899,530.47	1,155,579.00
Dept 21 - HARRER POOL				
02-21-513302	SALARIES & WAGES-POOL - MANAGER R	47,700.00	39,657.36	45,460.00
02-21-513306	SALARIES & WAGES-POOL - GUARDS RE	183,300.00	194,086.09	201,885.00
02-21-513307	SALARIES & WAGES-POOL HEAD LIFE	18,100.00	22,842.58	24,528.00
02-21-513308	SALARIES & WAGES-POOL - CASHIERS	48,000.00	59,655.57	61,020.00
02-21-513310	SALARIES & WAGES-INCENTIVES	500.00	1,467.13	800.00
02-21-513314	SALARIES & WAGES-POOL - SWIM LESS	3,600.00	317.75	3,460.00
02-21-513315	PRIVATE SWIM LESSONS		2,001.91	2,220.00
02-21-520110	MATRL AND SUPP-OFFICE EXP - SUPPL	250.00	120.98	200.00
02-21-520260	MATRL AND SUPP-REPAIR EQUIP - MAI	7,500.00	3,462.14	4,000.00
02-21-520312	JANITORIAL SUPPLIES	2,000.00	256.95	400.00
02-21-520313	MATRL AND SUPP-SUPPLIES - GUARD T	5,500.00	4,802.82	5,050.00
02-21-520314	MATRL AND SUPP-SUPPLIES - WATER E	300.00		
02-21-520331	INSPECTION FEES	1,500.00	2,025.00	3,300.00
02-21-520332	MATRL AND SUPP-LEARN TO SWIM EXPE	200.00	63.93	100.00
02-21-540110	UTILITIES-ELECTRICTY	25,300.00	22,808.85	28,600.00
02-21-540120	UTILITIES-HEATING FUEL	14,250.00	14,152.44	13,200.00

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GL NUMBER	DESCRIPTION	2025 ORIGINAL BUDGET	2025 ACTIVITY THRU 10/31/25	2026 DEPARTMENT REQUESTED BUDGET
Fund: 02 RECREATION				
APPROPRIATIONS				
Dept 21 - HARRER POOL				
02-21-540130	UTILITIES-WATER	16,700.00	16,150.00	16,900.00
02-21-553100	CONTRACTUAL SERVICES-POOL - CHEMI	20,000.00	22,276.55	20,000.00
02-21-554100	CONTRACTUAL SERVICES-AGREEMENTS -	800.00	720.00	1,920.00
02-21-560700	EQUIPMENT-NEW EQUIP - POOL	6,000.00	4,446.25	5,000.00
02-21-570600	BLDG-LANDSCAPE-POOL - BLDG & REPA	13,000.00	6,015.42	6,000.00
02-21-584100	EXP MISC.-POOL - GUARD SUITS & SU	5,500.00	4,881.31	5,437.00
02-21-584300	EXP MISCELLANEOUS-POOL - SPECIAL	2,000.00	1,100.00	2,000.00
02-21-584400	EXP MISCELLANEOUS-POOL - MISC EXP	1,500.00	1,048.73	1,200.00
	Totals for dept 21 - HARRER POOL	423,500.00	424,359.76	452,680.00
Dept 22 - ORIOLE POOL				
02-22-513302	SALARIES & WAGES-POOL - MANAGER R	37,200.00	43,211.70	43,400.00
02-22-513306	SALARIES & WAGES-POOL - GUARDS RE	190,000.00	173,559.34	183,073.00
02-22-513307	SALARIES & WAGES-POOL HEAD LIFE	15,100.00	9,283.03	10,950.00
02-22-513308	SALARIES & WAGES-POOL - CASHIERS	33,000.00	32,354.97	34,575.00
02-22-513310	SALARIES & WAGES-INCENTIVES	500.00	1,104.01	1,000.00
02-22-513314	SALARIES & WAGES-POOL - SWIM LESS	6,000.00	1,473.54	5,540.00
02-22-513315	PRIVATE SWIM LESSONS		1,758.38	2,220.00
02-22-520110	MATRL AND SUPP-OFFICE EXP - SUPPL	300.00	272.03	300.00
02-22-520260	MATRL AND SUPP-REPAIR EQUIP - MAI	1,500.00	8,463.84	4,000.00
02-22-520312	JANITORIAL SUPPLIES	2,000.00	623.08	400.00
02-22-520313	MATRL AND SUPP-SUPPLIES - GUARD T	5,000.00	4,347.50	4,750.00
02-22-520330	FIRST AID SUPPLIES	500.00		
02-22-520331	INSPECTION FEES	1,500.00	2,150.00	3,300.00
02-22-520332	MATRL AND SUPP-LEARN TO SWIM EXPE		302.99	400.00
02-22-540110	UTILITIES-ELECTRICTY	16,700.00	15,266.44	17,600.00
02-22-540120	UTILITIES-HEATING FUEL	8,350.00	5,861.37	13,200.00
02-22-540130	UTILITIES-WATER	11,800.00	10,675.77	12,900.00
02-22-553100	CONTRACTUAL SERVICES-POOL - CHEMI	20,000.00	20,134.70	20,000.00
02-22-554100	CONTRACTUAL SERVICES-AGREEMENTS -	5,000.00	1,364.94	1,920.00
02-22-560700	EQUIPMENT-NEW EQUIP - POOL	5,000.00	2,949.25	9,000.00
02-22-570600	BLDG-LANDSCAPE-POOL - BLDG & REPA	7,500.00	11,215.20	4,000.00
02-22-584100	EXP MISC.-POOL - GUARD SUITS & SU	5,000.00	5,210.35	5,317.00
02-22-584300	EXP MISCELLANEOUS-POOL - SPECIAL	1,500.00	1,180.12	1,500.00

GL NUMBER	DESCRIPTION	2025 ORIGINAL BUDGET	2025 ACTIVITY THRU 10/31/25	2026 DEPARTMENT REQUESTED BUDGET
Fund: 02 RECREATION				
APPROPRIATIONS				
Dept 22 - ORIOLE POOL				
02-22-584400	EXP MISCELLANEOUS-POOL - MISC EXP	1,000.00	416.43	1,000.00
Totals for dept 22 - ORIOLE POOL		374,450.00	353,177.98	380,345.00
Dept 24 - CONCESSIONS				
02-24-520242	CONCESSION SUPPLIES - HARRER POOL		1,597.48	
Totals for dept 24 - CONCESSIONS			1,597.48	
Dept 31 - FIELD HOUSE AND PVCC RENTALS				
02-31-513151	SALARIES-FIELDHOUSE RENTAL ATTEND	18,000.00	10,053.92	14,000.00
02-31-513155	BUILDING ATTENDANT	2,000.00	150.00	
02-31-513520	SALARIES-CT DESK - ATTENDANTS PT	125,000.00	105,902.31	120,000.00
Totals for dept 31 - FIELD HOUSE AND PVCC RENTAL		145,000.00	116,106.23	134,000.00
Dept 32 - FITNESS CENTER				
02-32-513610	SALARIES & WAGES-FITNESS - FITNES	80,000.00	73,042.95	89,000.00
02-32-513700	SALARIES & WAGES-GROUPX INSTRUCTO	40,000.00	35,363.29	42,000.00
02-32-520110	MATRL AND SUPP-OFFICE EXP - SUPPL	200.00		100.00
02-32-520210	MATERIALS AND SUPPLIES-EQUIPMENT	2,000.00	5,889.28	4,500.00
02-32-520211	MATRL-PREVENTATIVE MAINTENANCE	2,200.00	2,334.0[illegible]	2,500.00
02-32-520335	SAFETY SUPPLIES	3,400.[illegible]	[illegible]	6,000.00
02-32-520360	MATRL AND SUPP-SUPPLIES WELLNESS	1,000.00	209.88	[illegible]
02-32-520370	MATRL AND SUPP-SUPPLIES - GROUPX	1,000.00	531.[illegible]	800.00
02-32-552300	CONTRACT SVCS-CONTRACTUAL SERVICE	9,600.00	3,556.63	4,000.00
02-32-554200	CONTRACT SVCS-AGREEMENTS - MARKET	4,000.00	4,595.[illegible]	5,000.00
02-32-560600	EQUIPMENT-NEW EQUIP - FITNESS CEN	20,000.00	12,843.24	20,000.00
02-32-581500	EXP MISCELLANEOUS-UNIFORMS	1,200.00	142.31	800.00
Totals for dept 32 - FITNESS CENTER		164,600.00	143,549.44	175,200.00
Dept 33 - MAINTENANCE PVCC				
02-33-512130	SALARIES & WAGES - FULLTIME	178,727.00	149,601.[illegible]	188,329.00
02-33-512150	SALARIES & WAGES-FULLTIME - OT	8,000.00	[illegible]	6,500.00
02-33-513110	SALARIES-PART TIME MAINTENANCE PV	32,000.00	29,506.[illegible]	[illegible]
02-33-520227	EQUIP. MAINTENANCE	1,500.00	94.99	[illegible]
02-33-520312	JANITORIAL SUPPLIES	[illegible]	15,277.35	[illegible]
02-33-520318	VANDALISM MAINTENANCE	342.00		
02-33-520321	BUILDING MAINTENANCE	[illegible]	[illegible]	[illegible]
02-33-520323	GROUNDS MAINT SUPPLIES	500.00		
02-33-520327	BALL FIELD MAINTENANCE	500.00		
02-33-540110	UTILITIES-ELECTRICITY	74,350.00	50,261.[illegible]	[illegible]

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Fund: 02 RECREATION				
APPROPRIATIONS				
Dept 33 - MAINTENANCE (PVCC)				
02-33-540120	UTILITIES-HEATING FUEL	14,250.00	10,043.00	13,200.00
02-33-540130	UTILITIES-WATER	6,900.00	4,443.80	7,800.00
02-33-540150	UTILITIES-TELEPHONE	25,300.00	14,527.64	22,000.00
02-33-552300	CONTRACT SVCS-CONTRACTUAL SERVICE	15,000.00	5,544.48	9,000.00
02-33-554100	CONTRACTUAL SERVICES-AGREEMENTS -	12,000.00	29,788.06	37,000.00
02-33-560200	EQUIPMENT-NEW EQUIP - MAINT	2,000.00	4,559.90	8,000.00
02-33-570200	BUILDING & LANDSCAPE-BUILDING REP	22,000.00	6,855.25	22,000.00
Totals for dept 33 - MAINTENANCE (PVCC)		409,369.00	325,115.01	452,429.00
Dept 35 - MARKETING				
02-35-513584	SALARIES-BROCHURE PROOF READER		821.29	1,000.00
02-35-520130	MATRL AND SUPP-OFFICE EXP - POSTA	20,000.00	11,840.57	18,000.00
02-35-521584	MATERIALS AND SUPPLIES-BANNER MAT	3,500.00	5,707.28	7,000.00
02-35-554100	CONTRACTUAL SERVICES-AGREEMENTS -	11,000.00	8,923.59	12,000.00
02-35-554400	CONTRACT SVCS-AGREEMENTS - BROCHU	50,000.00	30,096.00	50,000.00
02-35-554405	CONTRACTUAL SERVICES-PUBLIC RELAT	15,000.00	4,804.25	6,000.00
Totals for dept 35 - MARKETING		99,500.00	62,192.98	94,000.00
TOTAL APPROPRIATIONS		3,616,884.00	2,982,041.24	3,795,658.00
NET OF REVENUES/APPROPRIATIONS - FUND 02			(530,800.50)	
BEGINNING FUND BALANCE		822,686.90	822,686.90	291,886.40
ENDING FUND BALANCE		822,686.90	291,886.40	291,886.40
Fund: 05 POLICE				
ESTIMATED REVENUES				
Dept 10 - ADMINISTRATION				
05-10-412100	TAX RECEIPTS REV-REPLACEMENT TAXE	15,000.00		25,000.00
05-10-481810	MISCELLANEOUS REV-MISC. - GENERAL		(25.00)	
Totals for dept 10 - ADMINISTRATION		15,000.00	(25.00)	25,000.00
TOTAL ESTIMATED REVENUES		15,000.00	(25.00)	25,000.00
APPROPRIATIONS				
Dept 10 - ADMINISTRATION				
05-10-513810	SALARIES & WAGES-POLICE - PT TIME	15,000.00	17,749.23	25,000.00
Totals for dept 10 - ADMINISTRATION		15,000.00	17,749.23	25,000.00
TOTAL APPROPRIATIONS		15,000.00	17,749.23	25,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 05			(17,774.23)	
BEGINNING FUND BALANCE		3,903.73	3,903.73	(13,870.50)
ENDING FUND BALANCE		3,903.73	(13,870.50)	(13,870.50)
Fund: 15 MUSEUM				
ESTIMATED REVENUES				
Dept 10 - ADMINISTRATION				
15-10-412100	TAX RECEIPTS REV-REPLACEMENT TAXE	42,000.00		39,000.00
Totals for dept 10 - ADMINISTRATION		42,000.00		39,000.00

Calculations as of 10/31/2025

GL NUMBER	DESCRIPTION	2025 ORIGINAL BUDGET	2025 ACTIVITY THRU 10/31/25	2026 DEPARTMENT REQUESTED BUDGET
Fund: 15 MUSEUM				
ESTIMATED REVENUES				
TOTAL ESTIMATED REVENUES		42,000.00		39,000.00
APPROPRIATIONS				
Dept 10 - ADMINISTRATION				
15-10-512905	SALARIES & WAGES-ASST. MUSEUM CUR	22,000.00	13,748.59	22,000.00
15-10-520110	MATRL AND SUPP-OFFICE EXP - SUPPL	1,000.00	442.39	1,000.00
15-10-520312	JANITORIAL SUPPLIES	500.00		500.00
15-10-540110	UTILITIES-ELECTRICTY	3,450.00	2,342.96	3,300.00
15-10-540120	UTILITIES-HEATING FUEL	2,300.00	1,426.08	2,200.00
15-10-540130	UTILITIES-WATER	690.00	153.00	780.00
15-10-554100	CONTRACTUAL SERVICES-AGREEMENTS -	2,060.00	1,224.96	1,200.00
15-10-554600	CONTRACTUAL SERVICES-PROF SERV -	7,000.00	2,014.26	3,000.00
15-10-570200	BUILDING & LANDSCAPE-BUILDING REP	3,000.00	4,144.05	5,020.00
Totals for dept 10 - ADMINISTRATION		42,000.00	25,496.29	39,000.00
TOTAL APPROPRIATIONS		42,000.00	25,496.29	39,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 15			(25,496.29)	
BEGINNING FUND BALANCE		14,513.89	14,513.89	(10,982.40)
ENDING FUND BALANCE		14,513.89	(10,982.40)	(10,982.40)
Fund: 20 I.M.R.F.				
ESTIMATED REVENUES				
Dept 10 - ADMINISTRATION				
20-10-411100	TAX RECEIPTS REV-REAL ESTATE TAXE	130,000.00	79,192.53	182,000.00
20-10-411200	TAX RECPT REV-REAL ESTATE TAXES-A	35,000.00		
Totals for dept 10 - ADMINISTRATION		165,000.00	79,192.53	182,000.00
TOTAL ESTIMATED REVENUES		165,000.00	79,192.53	182,000.00
APPROPRIATIONS				
Dept 10 - ADMINISTRATION				
20-10-552400	EXP MISCELLANEOUS-IMRF EXPENSE	165,000.00	130,444.76	182,000.00
Totals for dept 10 - ADMINISTRATION		165,000.00	130,444.76	182,000.00
TOTAL APPROPRIATIONS		165,000.00	130,444.76	182,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 20			(51,252.23)	
BEGINNING FUND BALANCE		102,500.51	102,500.51	51,248.28
ENDING FUND BALANCE		102,500.51	51,248.28	51,248.28
Fund: 22 F.I.C.A.				
ESTIMATED REVENUES				
Dept 10 - ADMINISTRATION				
22-10-411100	TAX RECEIPTS REV-REAL ESTATE TAXE	140,000.00	79,192.53	270,000.00
22-10-412100	TAX RECEIPTS REV-REPLACEMENT TAXE	110,000.00		
Totals for dept 10 - ADMINISTRATION		250,000.00	79,192.53	270,000.00
TOTAL ESTIMATED REVENUES		250,000.00	79,192.53	270,000.00
APPROPRIATIONS				
Dept 10 - ADMINISTRATION				
22-10-582500	EXP MISCELLANEOUS-F.I.C.A. EXPENS	250,000.00	215,904.20	270,000.00
Totals for dept 10 - ADMINISTRATION		250,000.00	215,904.20	270,000.00

Calculations as of 10/31/2025

GL NUMBER	DESCRIPTION	2025 ORIGINAL BUDGET	2025 ACTIVITY THRU 10/31/25	2026 DEPARTMENT REQUESTED BUDGET
Fund: 22 F.I.C.A.				
APPROPRIATIONS				
TOTAL APPROPRIATIONS		250,000.00	215,904.20	270,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 22			(136,711.67)	
	BEGINNING FUND BALANCE	94,124.29	94,124.29	(42,587.38)
	ENDING FUND BALANCE	94,124.29	(42,587.38)	(42,587.38)
Fund: 25 BOND & INTEREST				
ESTIMATED REVENUES				
Dept 10 - ADMINISTRATION				
25-10-411100	TAX RECEIPTS REV-REAL ESTATE TAXE	1,150,000.00	635,662.27	1,194,125.00
Totals for dept 10 - ADMINISTRATION		1,150,000.00	635,662.27	1,194,125.00
TOTAL ESTIMATED REVENUES		1,150,000.00	635,662.27	1,194,125.00
APPROPRIATIONS				
Dept 10 - ADMINISTRATION				
25-10-582510	EXP MISC.-LIMITED GO BOND PRINCIP	1,099,000.00		1,140,000.00
25-10-582520	EXP MISC.-LIMITED GO BOND INTERES	50,000.00		53,125.00
25-10-586000	EXP MIS-BOND REGISTRAR & LEGAL CO	1,000.00		1,000.00
Totals for dept 10 - ADMINISTRATION		1,150,000.00		1,194,125.00
TOTAL APPROPRIATIONS		1,150,000.00		1,194,125.00
NET OF REVENUES/APPROPRIATIONS - FUND 25			635,662.27	
	BEGINNING FUND BALANCE	166,648.13	166,648.13	802,310.40
	ENDING FUND BALANCE	166,648.13	802,310.40	802,310.40
Fund: 26 BOND AND INTEREST - HARRER POOL				
ESTIMATED REVENUES				
Dept 10 - ADMINISTRATION				
26-10-480435	MIS REV-EQUITY TRANSFER IN SPECIA	800,000.00	600,000.00	800,000.00
Totals for dept 10 - ADMINISTRATION		800,000.00	600,000.00	800,000.00
TOTAL ESTIMATED REVENUES		800,000.00	600,000.00	800,000.00
APPROPRIATIONS				
Dept 10 - ADMINISTRATION				
26-10-582510	EXP MISC.-LIMITED GO BOND PRINCIP	290,000.00		290,000.00
26-10-582520	EXP MISC.-HARRER POOL INTEREST EX	509,000.00	242,800.00	509,000.00
26-10-586000	EXP MIS-BOND REGISTRAR & LEGAL CO	1,000.00		1,000.00
Totals for dept 10 - ADMINISTRATION		800,000.00	242,800.00	800,000.00
TOTAL APPROPRIATIONS		800,000.00	242,800.00	800,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 26			357,200.00	
	BEGINNING FUND BALANCE	361,077.91	361,077.91	718,277.91
	ENDING FUND BALANCE	361,077.91	718,277.91	718,277.91
Fund: 30 LIABILITY INSURANCE				
ESTIMATED REVENUES				
Dept 10 - ADMINISTRATION				
30-10-412100	TAX RECEIPTS REV-REPLACEMENT TAXE	155,000.00		170,000.00
Totals for dept 10 - ADMINISTRATION		155,000.00		170,000.00
TOTAL ESTIMATED REVENUES		155,000.00		170,000.00
APPROPRIATIONS				
Dept 10 - ADMINISTRATION				
30-10-532610	INSURANCE-PROPERTY	35,000.00	25,077.68	35,500.00
30-10-532611	INSURANCE - GENERAL LIABILITY	19,000.00	13,361.92	22,700.00

Calculations as of 10/31/2025

GL NUMBER	DESCRIPTION	2025 ORIGINAL BUDGET	2025 ACTIVITY THRU 10/31/25	2026 DEPARTMENT REQUESTED BUDGET
Fund: 30 LIABILITY INSURANCE				
APPROPRIATIONS				
Dept 10 - ADMINISTRATION				
30-10-532615	INSURANCE-EMPLOYMENT PRACTICES	9,000.00	630.66	8,900.00
30-10-532620	INSURANCE-POLLUTION & CYBER LIABI	2,000.00	28,101.52	2,100.00
30-10-532630	INSURANCE-WORKERS COMP	45,000.00	10,004.21	47,800.00
30-10-582620	EXP MISCELLANEOUS-UNEMPLOYMENT CO	3,000.00		
30-10-582635	EXP MISCELLANEOUS-UST RECOVERY	37,000.00		50,000.00
30-10-582650	EXP MISC.-SAFTY TRAIN & SUBSCRIPT	5,000.00	1,644.37	3,000.00
Totals for dept 10 - ADMINISTRATION		155,000.00	78,820.36	170,000.00
TOTAL APPROPRIATIONS		155,000.00	78,820.36	170,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 30			(78,820.36)	
BEGINNING FUND BALANCE		50,316.54	50,316.54	(28,503.82)
ENDING FUND BALANCE		50,316.54	(28,503.82)	(28,503.82)
Fund: 35 SPECIAL RECREATION				
ESTIMATED REVENUES				
Dept 10 - ADMINISTRATION				
35-10-411100	TAX RECEIPTS REV-REAL ESTATE TAXE	410,000.00	228,999.86	450,000.00
35-10-480435	MIS REV-EQUITY TRANSFER IN SPECIA	100,000.00		100,000.00
Totals for dept 10 - ADMINISTRATION		510,000.00	228,999.86	550,000.00
TOTAL ESTIMATED REVENUES		510,000.00	228,999.86	550,000.00
APPROPRIATIONS				
Dept 10 - ADMINISTRATION				
35-10-552700	CONTRACTUAL SERVICES-SRA CONTRIBU	150,000.00	165,379.31	220,000.00
35-10-552705	CNTRCT SVCS-ADA INCLUSION PROGRAM	20,000.00	23,200.95	30,000.00
35-10-582705	EXP MISCELLANEOUS-ADA COMPLIANCE	340,000.00		300,000.00
Totals for dept 10 - ADMINISTRATION		510,000.00	188,580.26	550,000.00
TOTAL APPROPRIATIONS		510,000.00	188,580.26	550,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 35			40,419.60	
BEGINNING FUND BALANCE		442,565.55	442,565.55	482,985.15
ENDING FUND BALANCE		442,565.55	482,985.15	482,985.15
Fund: 40 AUDIT				
ESTIMATED REVENUES				
Dept 10 - ADMINISTRATION				
40-10-412100	TAX RECEIPTS REV-REPLACEMENT TAXE	23,000.00		24,000.00
Totals for dept 10 - ADMINISTRATION		23,000.00		24,000.00
TOTAL ESTIMATED REVENUES		23,000.00		24,000.00
APPROPRIATIONS				
Dept 10 - ADMINISTRATION				
40-10-582800	EXP MISCELLANEOUS-AUDIT EXPENSE	23,000.00	21,950.00	24,000.00
Totals for dept 10 - ADMINISTRATION		23,000.00	21,950.00	24,000.00
TOTAL APPROPRIATIONS		23,000.00	21,950.00	24,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 40			(21,950.00)	
BEGINNING FUND BALANCE		9,064.17	9,064.17	(12,885.83)
ENDING FUND BALANCE		9,064.17	(12,885.83)	(12,885.83)
Fund: 70 CAPITAL IMPROVEMENTS				

Calculations as of 10/31/2025

GL NUMBER	DESCRIPTION	2025 ORIGINAL BUDGET	2025 ACTIVITY THRU 10/31/25	2026 DEPARTMENT REQUESTED BUDGET
Fund: 70 CAPITAL IMPROVEMENTS				
ESTIMATED REVENUES				
Dept 10 - ADMINISTRATION				
70-10-480410	MIS. REV-INCOME BOND PROCEEDS ROL	1,800,000.00		1,200,000.00
70-10-480422	MISCELLANEOUS REV-OSLAD GRANT PRO	795,000.00	398,000.00	1,000,000.00
70-10-480434	MISC. REV-EQUITY TRANS ORIOLE POO			200,000.00
70-10-480435	MIS REV-EQUITY TRANSFER IN SPECIA	324,000.00		300,000.00
70-10-480436	MIS REV - EQUITY TRANSFER BOARD A		891,500.00	
Totals for dept 10 - ADMINISTRATION		2,919,000.00	1,289,500.00	2,700,000.00
TOTAL ESTIMATED REVENUES		2,919,000.00	1,289,500.00	2,700,000.00
APPROPRIATIONS				
Dept 10 - ADMINISTRATION				
70-10-586000	EXP MIS-BOND REGISTRAR & LEGAL CO	8,500.00	475.00	9,000.00
70-10-586098	EXP MISC.-BOND PRINCIPAL ORIOLE P	480,000.00		480,000.00
70-10-586099	EXP MISC.-BOND INTEREST ORIOLE PO	165,000.00	81,325.00	165,000.00
70-10-586100	EXP MISCELLANEOUS-PVCC GENERAL EX	100,000.00	139,656.42	546,000.00
70-10-586114	EXP MISCELLANEOUS-PARKS GENERAL E	30,000.00	35,839.59	60,000.00
70-10-586116	EXP MISC.- BALL FIELDS RENOVATION	20,000.00	24,639.59	20,000.00
70-10-586135	EXP MIS - BASKETBALL & TENNIS COU	500,000.00	1,204,269.20	
70-10-586136	SHADE STRUCTURES FOR PARKS	20,000.00		20,000.00
70-10-586145	EXP MISCELLANEOUS-POOLS GENERAL E	20,000.00		20,000.00
70-10-586146	EXP MISC.-PLAYGROUND GENERAL EXPE	20,000.00		20,000.00
70-10-586149	OKETO PARK RENOVATION - OSLAD		4,911.24	
70-10-586151	PALMA LANE RENOVATIONS - OSLAD	730,000.00	665,387.24	30,000.00
70-10-586152	NATIONAL PARK RENOVATIONS - OSLAD	700,000.00	101,591.16	1,200,000.00
70-10-586170	EXP MISCELLANEOUS-HARRER POOL REN		108,000.00	
70-10-586200	EXP MISC.-CORPORATE COMPUTER EXPE	14,500.00		20,000.00
70-10-586206	EXP MISCELLANEOUS-CORPORATE WEBSI	20,000.00		
70-10-586300	EXP MISC.-PARKS DEPT GENERAL EXPE			10,000.00
70-10-586314	EXP MISCELLANEOUS-PARKS DEPT VEHI	51,000.00	77,505.73	80,000.00
70-10-586450	EXP MISCELLANEOUS-CLUB FITNESS EQ	40,000.00		
70-10-586451	EXP MISCELLANEOUS-OPEN			20,000.00
Totals for dept 10 - ADMINISTRATION		2,919,000.00	2,443,600.17	2,700,000.00
TOTAL APPROPRIATIONS		2,919,000.00	2,443,600.17	2,700,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 70			(1,154,100.17)	
BEGINNING FUND BALANCE		5,728,860.44	5,728,860.44	4,574,760.27
ENDING FUND BALANCE		5,728,860.44	4,574,760.27	4,574,760.27

Fund: 99 PAYROLL CLEARING FUND

Calculations as of 10/31/2025

GL NUMBER	DESCRIPTION	2025 ORIGINAL BUDGET	2025 ACTIVITY THRU 10/31/25	2026 DEPARTMENT REQUESTED BUDGET
Fund: 99 PAYROLL CLEARING FUND				
ESTIMATED REVENUES				
Dept 10 - ADMINISTRATION				
99-10-481810	MISCELLANEOUS REV-MISC. - GENERAL		195.22	
Totals for dept 10 - ADMINISTRATION			195.22	
TOTAL ESTIMATED REVENUES			195.22	
NET OF REVENUES/APPROPRIATIONS - FUND 99			195.22	
BEGINNING FUND BALANCE				195.22
ENDING FUND BALANCE			195.22	195.22
ESTIMATED REVENUES - ALL FUNDS		13,153,900.00	7,578,509.19	13,299,768.00
APPROPRIATIONS - ALL FUNDS		13,153,900.00	9,340,424.31	13,299,768.00
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS			(1,761,915.12)	
BEGINNING FUND BALANCE - ALL FUNDS		10,417,178.78	10,417,178.78	8,655,263.66
ENDING FUND BALANCE - ALL FUNDS		10,417,178.78	8,655,263.66	8,655,263.66

MORTON GROVE PARK DISTRICT

CAPITAL PLAN SUMMARY AS OF January 1, 2026

	Actual						5 years
AREA	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**Future**
Total Capital Available January 1, 2025	$ 4,000,000	$ 2,751,381	$ 1,552,781	$ 1,287,031	$ (32,461)	$ 35,671	$ 375,452
ADA Transfers from Special Rec Fund	$ 340,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 700,000
OSLAD Grant for PVCC, National & Palma Lane Pa	$ 400,000	$ 600,000	$ 600,000	$ -	$ -	$ -	
PARKS - POOLS	$ 818,631	$ 704,600	$ 907,150	$ 852,700	$ 686,300	$ 686,300	$ 3,195,500
RECREATION - PLAYGROUNDS	$ 1,919,988	$ 1,617,000	$ 850,000	$ 1,000,000	$ 250,000	$ 250,000	$ 2,450,000
FITNESS	$ -	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ -
ATHLETICS	$ 50,000	$ 115,000	$ 95,000	$ 505,000	$ 255,000	$ 5,000	$ -
ADMINISTRATION	$ 200,000	$ 562,000	$ 234,000	$ 203,000	$ 3,000	$ 3,000	$ -
TOTAL CAPITAL EXPENSE	**$ 2,988,619**	**$ 3,018,600**	**$ 2,106,150**	**$ 2,580,700**	**$ 1,214,300**	**$ 964,300**	**$ 5,645,500**
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	$ 2,751,381	$ 1,552,781	$ 1,287,031	$ (32,461)	$ 35,671	$ 375,452	$ 950,356

MORTON GROVE PARK DISTRICT

CAPITAL PLAN SUMMARY AS OF January 1, 2026

Parks & Pools

Description	2025	2026	2027	2028	2029	2030	Future
Harrer Pool							
Painting & Caulking Harrer Pool	$ 108,000			$ 120,000			
Safety		$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000
Umbrellas & Shade Structures - Kiddie Pool		$ 20,000					
ADA stairs		$ 8,800					
Kiddie Pool Filter			$ 100,000				
Circulation correction to Harrer Pool Acid Room		$ 25,000					
Painting & Caulking Oriole Pool			$ 60,000				
Palm Room Floor		$ 10,000					
Parks Maintenance							
Tractor - John Deer				$ 42,000			
Tri Deck Mower	$ 70,647						
Chipper Replacement			$ 40,000				
Large Scissor Lift			$ 15,000				
Ball field drag	$ 6,859						
12' Stake & Dump Trucks			$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Bond Sales Fees	$ 475	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500
Oriole Pool Bond Interest	$ 162,650	$ 176,300	$ 162,650	$ 146,200	$ 126,800	$ 126,800	$ 341,000
Oriole Pool Bond Principal	$ 470,000	$ 455,000	$ 470,000	$ 485,000	$ 500,000	$ 500,000	$ 2,795,000
Total	$ 818,631	$ 704,600	$ 907,150	$ 852,700	$ 686,300	$ 686,300	$ 3,195,500

MORTON GROVE PARK DISTRICT

CAPITAL PLAN SUMMARY AS OF January 1, 2026

Recreation & Playgrounds

Description	2025	2026	2027	2028	2029	2030	Future
Oketo Playground Replacement ($800,000 with OSLAD)	$ 4,911						
Palma Lane Playground Replacement ($800,000 with OSLAD)	$ 574,739	$ 90,000					
National Playground Replacement ($1,400,000 with OSLAD - $200,000 without)	$ 101,591	$ 1,300,000					
Prairie View Playground Replacement ($1,500,000 with OSLAD - $800,000 without)			$ 750,000	$ 750,000			
Future Playground Replacements				$ 150,000	$ 150,000	$ 150,000	$ 2,250,000
Harrer West Drive Seal Coating		$ 22,000					
Replace Old Garage Foundation & Wall		$ 100,000					
Tennis Court Maintenance		$ -	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 20,000
Ball fields Maintenance	$ 9,835	$ 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	$ -	$ -	$ -	$ -	
Pickleball barrier fencing at Harrer		$ 5,000					
Basketball & Tennis Courts Replacement	$ 1,202,998	$ -					
Replace Garage Door at 6250	$ 5,870						
Safety/ADA Improvements		$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 100,000
Fieldhouse Upgrade -	$ 20,044	$ 50,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	
Harrer Shelter Update							
Harrer Park Gazebo							
Table & Chair replacement		$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 10,000
Total	$ 1,919,988	$ 1,617,000	$ 850,000	$ 1,000,000	$ 250,000	$ 250,000	$ 2,450,000

MORTON GROVE PARK DISTRICT

CAPITAL PLAN SUMMARY AS OF January 1, 2026

Fitness

Description	Detail	2025	2026	2027	2028	2029	2030	Future
Cardio / Strength / Flooring	Equipment		$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	
TOTAL		$ -	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ -

MORTON GROVE PARK DISTRICT

CAPITAL PLAN SUMMARY AS OF January 1, 2026

Athletics

Description	2025	2026	2027	2028	2029	2030	Future
Gymnasium Floor Maintenance	$ 50,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	
Dugout shade - Austin			$ 30,000				
Dugout shade - Harrer		$ 30,000	$ 60,000				
Lights for Oriole Tennis Court				$ 250,000			
Lights for Harrer Ball Fields				$ 250,000	$ 250,000		
Tennis court windscreens O/PV		$ 20,000					
Paint light poles - PV tennis court		$ 8,000					
Tennis rebounders Oriole/PV		$ 12,000					
Gym Divider		$ 10,000					
TOTAL	$ 50,000	$ 115,000	$ 95,000	$ 505,000	$ 255,000	$ 5,000	$ -

MORTON GROVE PARK DISTRICT

CAPITAL PLAN SUMMARY AS OF January 1, 2026

Administration

Description	2025	2026	2027	2028	2029	2030	Future
PVCC							
RTU Unit Replacement at PVCC	$ 200,000	$ 200,000	$ 200,000	$ 200,000			
Replace Sprinkler Heads in Studio		$ 6,000					
Replace Laundry Sink on 2nd floor		$ 2,000					
PVCC Activity Room Floors		$ 10,000					
PVCC Sprinkler Heads		$ 30,000					
Improve Front Landscape at old entrance		$ 40,000					
Banner Equipment			$ 15,000				
Replace Ceiling Tiles - PVCC first & second Floor		$ 50,000					
Folding Partition for Gym			$ 10,000				
Community Room Windows		$ 25,000					
PVCC HVAC Controls		$ 20,000					
Sand gym floors			$ 6,000				
New Floor in Dance Studio		$ 10,000					
Paint PVCC first floor		$ 16,000					
Technology							
Server License		$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	
Thorguard Replacement		$ 100,000	$ -	$ -	$ -	$ -	
New Recreation Software		$50,000					
Safety							
New AEDs for Pools and PVCC							
TOTAL	$ 200,000	$ 562,000	$ 234,000	$ 203,000	$ 3,000	$ 3,000	$ -

MORTON GROVE PARK DISTRICT
BUDGET SCHEDULE
STARTING JANUARY 1 TO DECEMBER 31, 2026

September 04	Review all funds ending surplus/deficit. Review all budget documents. Distribution to departments budget calendar.
September 04	Review budget structure, accounts and funds
September 04	Start review of Capital Planning for both current and future projects
September 10	At regular board meeting, the board must set the date for BINA hearing. The tentative date is October 15.
September 19	Contact newspaper to have BINA hearing notification published on October 2 The BINA hearing notification must be published no less than 7 days and no more than 30 days prior to the hearing.
September 26	Department heads complete their Capital Planning and enter their projects into the 2026 Capital Plan on the Common Drive.
October 6	Meet with ATM on finalizing the five-year capital project plan.
Oct. 6 to Oct. 8	Completed all preliminary budget forms and worksheets.
Oct. 6 to Oct. 10	Department heads and Recreation Supervisors start entering preliminary budget information into BS&A (if available) or into excel worksheets
October 3	Review a copy of the pioneer newspaper and retain the copy of the notification of the BINA hearing.
October 3	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 15	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 2026 Operating Budget to Department Heads.
November 6	Display preliminary version of the 2026 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 12th

November 12	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 12	Set the Budget Public Hearing for December 17th. Present the 2025 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 2026 calendar year. Approve Bond Ordinance for issuance of $1,100,000 in rollover bonds. Close on bonds prior to November 22.
November 20	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 20	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 4th.**
December 4	Send out invoice to Fifth Third for easement of Harrer Park
December 4	Review newspaper and retain Public Hearing Budget publication notice and Calendar of Board Meetings.
December 4	Review newspaper and retain Truth in Taxation black box publication notice (only if the property tax exceeds 105% of the previous year).
December 4	Post the Public Act 97-0201 statement on the web site showing any employees making in excess of $150,000
December 17	Conduct Budget Public Hearing at regular board meeting. ***Conduct Truth in Taxation at regular board meeting immediately afterwards.*** Park Board adopts 2026 Budget and Appropriation Ordinance at Regular Board meeting. Board adopts tax levy ordinance for the 2025 tax levy to be collected in 2026 at Regular Board meeting.
December 17	The approved tax levy must be filed with Cook County Clerk by the last Tuesday in December which is December 30, 2025.