

Notice of Public Hearing

Park District of Oak Park
December 17, 2009, 7:30 p.m.

2010 Budget and Appropriation Ordinance

The Board of Commissioners will hold a public hearing concerning the adoption of the Park District's 2010 Budget and Appropriation Ordinance.

The meeting will be held at the John Hedges Admin Center, 218 Madison Street, Oak Park, IL 60302.

Questions? Concerns? Please contact Karin Schindel, Superintendent of Business Operations, at karins@oakparkparks.com or (708) 725-2024.

Christine Graves
Secretary

Honorable Commissioners
Park District of Oak Park
Oak Park, IL 60302



The

We are pleased to submit a copy of the 2010 Proposed Working Budget. This document provides a detailed outline for the allocation of financial resources. Working Budget will be used as a tool in partnership with the community to provide quality parks and recreation experiences for the residents of Oak Park.

The Board of Commissioners outlines Strategic Initiatives and Budget Proposals at a retreat prior to budget creation. Staff uses this direction along with trend data on participation to create the first working draft budget presented to the Board at special Budget Working Meetings. Taking the direction of the Board, staff creates a second draft of the budget which is available to the public with the Budget and Appropriation Ordinance for thirty days prior to board adoption. (Budget Calendar found in Appendix B)

The Board of Commissioners establishes budgetary appropriations for the operations of various District departments through the adoption of an annual combined budget and appropriation ordinance after a public hearing. The appropriation is prepared on the same modified accrual basis and using the same accounting practices that are used to account and prepare financial reports for the funds. All appropriated amounts lapse at the end of the fiscal year. Spending control is established by the amount of the total appropriation for the fund, but management control is exercised at appropriation line item levels.

Budgetary control is employed as a management control device during the year through an internal reporting process. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the District's governing body. Activities of the general fund, special revenue funds, debt service fund, and capital project fund are included in the annual appropriated budget. 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 before 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 procurement policy for the authorization of all expenditures. (For more information on District Financial Policies see Appendix A) Ultimately, all expenditures are reviewed and approved by the Board of Commissioners. The Board can approve transfers between some funds and also between various line items any one fund in the appropriations ordinance after the first six months of the fiscal year. The Board needs a two-thirds vote to effectuate such a transfer. Transfers cannot exceed 10% in the aggregate of total amount of the total amount appropriated for the fund or item that is having money reallocated.

After several years of maintaining the status quo, the Park District began to evaluate the organization as a whole in 2001 with the inception of the citizen-based infrastructure committee. Many of the suggestions provided in the Committee's final report have been implemented in prior budgets and continue to be implemented in this budget.

Developing a comprehensive master plan (CMP) was one of the keystone recommendations. In 2003, the District started the process of completing a CMP in conjunction with the Village of Oak Park and with the help of many community volunteers. The report provided a roadmap for improving recreation service delivery and facilities in Oak Park and communicated the need for additional funding to the public. The result was the successful passage of a tax increase referendum for the first time in forty years.

The referendum was developed to accomplish **two goals**. The **first goal** was to provide a funding source for repair and restoration of the Park District's facilities and parks that had deteriorated from years of deferred maintenance due to insufficient resources. The **second goal** was to align the funding and operation of all publicly owned recreation property and facilities under one governmental agency. The funding alignment also provided the Park District with financial independence from the Village of Oak Park after the final annual fund transfer of \$1.7 Million was completed in 2007. Receipt of the referendum funds began in the fall of 2006. The full impact of the capital

improvement funds began to be realized in 2007. Substantial Master Plan implementation has occurred at Andersen, Austin Gardens and Field Parks, Core Center improvements to Barrie, Fox, Longfellow, and Stevenson Park community centers (including restroom accessibility and enhancements to the lobbies, programming areas and office spaces), a major restoration of Cheney Mansion and the Stevenson Park athletic field (including ADA modifications) and installation of a playground on the grounds of Lincoln School which shares open space with Carroll Park have also been completed. Two lots were acquired next to Carroll Park that have been cleared to expand green space.

In November of 2004, The Board of Commissioners adopted a Mission, Vision and Values policy statement. The mission statement "In partnership with the community, we provide quality parks and recreation experiences for the residents of Oak Park" condenses the reason for the existence of the District into a single sentence highlighting the cornerstones of partnership, community, quality and residents. The vision statement

"Oak Park's parks system provides open space and recreation opportunities for all Oak Park residents and we will work persistently to ensure the availability of these quality parks, recreation programs and facilities for generations to come. We strive to provide an excellent parks and recreation system that is deeply integrated into the distinctive Oak Park living experience. We envision the recognition of our parks system by Oak Park residents as a major contributor to the enhanced quality of life that exists in the Village. We value and respect our history, our civic involvement and the Oak Park tradition of innovation and we will strongly consider these factors as we plan for the future. We believe that citizen participation and access to their parks and recreation programs is paramount. The parks system will conduct the public's business in an open, communicative and self-evaluative fashion. We will reach out to populations that are underserved and we will continually seek feedback and take corrective measures as we strive for excellence. We believe the key to achieving and maintaining an excellent parks and recreation system lies in creating partnerships with other community agencies to provide services in a seamless fashion. These critical partnerships are both within and external to Oak Park's boundaries. The organization providing the program or service is secondary to the quality and the diversity of the offerings. We promise, in collaboration with our partners to balance development and maintenance of quality parks and facilities with the preservation of open space. In addition, we pledge to offer innovative, high quality programs that provide significant benefits to participants, residents, the environment, the local economy and our overall community,"

represents the direction the organization intends to pursue for the foreseeable future. Finally the Values of Effective Communication, Inclusion, Funding, Partnerships, Customer Service & Professional Conduct, Planning, Evaluation and Safety clearly outline the way the District intends to carry out the work required to achieve the Vision. These values are used in the all aspects of the decision making process for the Board and Staff including being part of the employee performance evaluation process.

In 2006, the Park District took a major step in modernizing the structure of the organization and establishing an organization that responds to the needs and desires of the residents. This was accomplished by reorganizing the Recreation and Revenue Facilities Departments and creating positions that focused on program areas rather than facility location. The reorganization centralized the supervision of programs to provide one leader for each major program area. Prior to the reorganization, the District had as many as seven employees supervising the same program based on where the program was taking place. The new structure was developed to reduce duplication and improve customer service.

Finally, in November of 2007 the Board approved five strategic initiatives that were developed at an inaugural Board goal setting workshop. The Board agreed to strive to improve financial strength of the Park District, to be customer focused, to be committed to renewing infrastructure, to be an employer of choice, and to be proactive rather than reactive. The themes build on the Mission, Vision and Values of the District and focus on a five year or less timeframe. These themes were incorporated into the development of staff goals and communication with the Board in 2008. Likewise the Board plans to consider the themes as they take action in the performance of their duties in 2010. The Board is planning on reviewing these themes in July 2010, so that the themes can be used to provide more guidance in the development of the 2011 budget.

Proposed Budget

2010 PROPOSED BUDGET HIGHLIGHTS

Overview

The financial situation of the Park District of Oak Park continues to improve. Preliminary 2009 year-end estimates indicate increased fund balances, showing seven consecutive years of increases and providing increased financial stability. Significant items included in the budget are:

Park Board Strategic Initiatives

The five strategic themes have been an important consideration as the Park District staff prepared the budget and the Park Board reviewed the budget. Some examples of how the themes are being implemented include:

Financially Strong

Because of sound financial policies the District is able to continue to budget for growth in programs, services and fund balance at a time when many other governments are cutting back on services because of operating deficits.

The District has increased the hours for the part-time sponsorship coordinator while we have budgeted for a 16% revenue recovery; these estimates were very conservative due to current economic conditions. She will continue to manage and grow non-tax supported revenue sources. (Please refer to Taxes, Fund Balance, Grants and Cost Savings and Management Efficiencies categories below for additional information)

Customer Focused

The District is committed to improving the use of technology to meet the needs of the customer as well reach new participants. The use Survey Monkey (a low cost online survey tool) started in 2008 and expanded in 2009. It is currently being used to collect community input for the development of site plans as well as program participation. The use of Survey Monkey will expand in 2010 to further improve the dialogue with the community.

The Park District web site will receive some major upgrades in function and design in 2010. The use of the online registration system has increased and is expected to continue to grow as the system is refined and made easier for the public to use. (Please refer to Recreation Program Initiatives category below for additional information)

Employer of Choice

The District seeks to attract high-quality, motivated, creative employees when a vacancy is created. The District also strives to educate and develop current employees in order to have qualified internal candidates for succession planning. There is a donation of leave policy planned to go into effect for 2010 that will allow employees to donate vacation and personal time to a fellow employee in a crisis situation. (Please refer to Employee Related Expenses category below for additional information)

Pro-active vs. Reactive

Items in the budget are typically in response to a demonstrated need. However, the District strives to allocate funds to allow staff to act proactively rather than reactively. Due to the popularity of the Longfellow Basketball courts, the district is being proactive in their increasing the scheduling of the attendant. The use of year round night maintenance staff is a proactive measure to address evening maintenance issues and monitoring of our sites.

Allocating funds for the Greening Advisory Committee helps to care for our parks by assuring their sustainability for future generations. Funding of the Art Advisory Committee is a proactive measure to assist with the selection, placement and duration of art in our parks.

Continuing to Renew Infrastructure

(Please refer to Capital Maintenance category below for additional information)

Taxes

The District plans on setting the property tax levy for funds subject to the Property Tax Extension Limitation Law (PTELL) at \$6,807,500 an increase of \$22,890 or 0.18% from the 2008 extended levy. All taxing funds other than the Special Recreation and Debt Service funds are included in the PTELL limitation calculations. Because of a phase-in provision allowed by the voter approved referendum in 2005 the District is legally allowed to increase the PTELL levy to \$9,753,973. The 2008 tax rate for capped funds was \$0.383 per \$100 of Equalized Assessed Value (EAV) and the 2009 tax rate for capped funds is projected to increase to \$0.384.

The total 2008 tax extension was \$7,170,860 and the 2009 levied amount is increasing 0.18% to \$7,183,500 with a projected rate of \$0.406 per \$100 of EAV. The target tax rate at the time of the 2005 referendum was \$0.447.

The amount budgeted for Personal Property Replacement Tax has been reduced since the 2009 budget because the economy in Illinois is similar to the rest of the country and is experiencing a recession. The replacement tax is a corporate income tax collected statewide and then distributed to various taxing districts. It is based on a formula using the amount of corporate property tax that was eliminated when the replacement tax was created.

Fund Balance and Interest Income

The budget for interest income has been decreased from \$154,000 in 2008 to \$115,800 in 2009 because of lower interest rates and less funds available for investment as capital projects are completed.

The targeted Fund Balance level is 25% of operating expenses. In 2002, the operating fund balance had fallen below 7% because of not fully realizing the impact the tax cap would have on the District’s finances and selling an alternate revenue bond with a primary funding source of pool revenue based on building an family aquatic center. The aquatic center was not built so pool revenue was never able to fully fund the repayment schedule. As of the end of 2008, the District had a fund balance percentage of 26.3%.

2008 YEAR END						
FUND	2008 BUDGET	RECOMMENDED RETENTION FUND BALANCE		AUDITED FUND BAL 12/31/2008		VARIANCE
		%	AMT	%	AMT	
CORPORATE FUND	2,853,050	25%	713,263	46%	1,314,750	601,487
IMRF FUND	546,900	15%	82,035	31%	169,950	87,915
LIABILITY FUND	190,500	75%	142,875	71%	134,575	(8,300)
AUDIT FUND	15,000	25%	3,750	36%	5,443	1,693
RECREATION FUND	2,751,970	25%	687,993	35%	955,680	267,687
MUSEUM FUND	115,684	25%	28,921	64%	73,472	44,551
SPECIAL RECREATION FUND	340,000	25%	85,000	30%	102,631	17,631
DEBT SERVICE FUND	219,320	25%	54,830	-8%	(17,528)	(72,358)
REVENUE FACILITIES FUND	1,857,522	25%	464,381	-16%	(296,151)	(760,531)
CHENEY FUND	197,047	25%	49,262	-29%	(56,787)	(106,049)
TOTAL	9,086,993	25%	2,312,308	26.3%	2,386,035	73,727

If an individual fund has met the targeted goal for fund balance retention, any revenue generated in excess of annual expenses will be transferred to the Capital Project Fund as a means to accelerate park improvements or unforeseen conditions when the CIP was developed.

Year-end estimates indicate that the District has increased fund balances by a greater than budgeted amount, showing seven consecutive years of increases.

Grants / Sponsorship

The Park District has submitted an application for an Illinois Department of Natural Resources OSLAD grant in the amount of \$400,000 for the redevelopment of Taylor Park. If the grant is obtained, improvements will include totally renovating the tennis courts, adding an open air shelter and replacing and expanding the recreational components of the playground. A total of \$187,000 has been promised by the Friends of the Oak Park Conservatory and the Rubenstein family for the Conservatory Garden Project.

More sponsorship opportunities will be explored in 2010 but no new agreements were secured in time to be included in the budget. Examples of those being pursued include grants from the United States Tennis Association for improvements to the Taylor Park Tennis Courts.

Bonds & Interest

The District's 2009 Budget contained plans to issue debt for a total amount of \$5,165,000 to address critical facility needs for Buildings and Grounds and Gymnastics. However, properties did not become available in the 2009, so these funds will be rebudgeted in 2010 in hopes to address these critical needs and improvements. The budget anticipates the \$5,165,000 being issued in two separate transactions based on when the proceeds will be needed. The projected interest rate is 4.2% for both issues. The following chart outlines anticipated outstanding debt for 2010.

**Park District of Oak Park
Debt Service Schedule**

	Principal	Length	Type	Repayment source	2009
Series 2009 A	2,165,000	15	TBD	Capital Improvement Fund	196,932
					4.2%
Series 2009 B	3,000,000	15	TBD	Capital Improvement Fund	201,873
					4.2%
Series 2007	515,000	10	Debt Certificate	Capital Improvement Fund	66,343
Interest Rate					3.7%
Total Yearly Debt Service					465,148

Series 2009 B - Proceeds to be used for facility improvements for Gymnastics

Series 2009 A - Proceeds to be used for facility improvements for Buildings and Grounds.

Series 2007 - Proceeds used for renovation and restoration of Cheney Mansion.

Capital Maintenance

The proposed budget includes over \$9.0 million for funding the projects identified in the Capital Improvement Plan (CIP). Some of the major projects for 2010 include:

- Facility improvements to accommodate Buildings and Grounds Department and Gymnastics Center
- Playground replacement at Randolph Tot Lot
- Replacement of the Filter System at Rehm Pool
- Master Plans for Scoville and Lindberg Parks
- Lead abatement and environmental improvements to the tropic room at the Conservatory
- Completion of the restoration of Scoville Park War Memorial
- Completion of the Wenonah Tot Lot
- Continuation of the Vehicle Replacement program
- Phase 1 Improvements at Maple and Euclid Square Parks
- Conservatory Garden Development

Please refer to the CIP for a complete list of 2010 projects, which is available at www.oakparkparks.com.

Per capita spending for capital improvements can be a useful tool to compare the investment being made in the capital infrastructure of the District to other park districts. The chart on the next page shows the District's per capita spending from the Capital Projects Fund for 2005-2010.

	2005	2006	2007	2008	2009	2010
Capital Project Expenses	\$ 76,365	\$ 1,295,725	\$ 5,151,498	\$ 4,308,406	\$ 8,366,000	\$ 9,098,942
Per Capita Amount	\$ 1.52	\$ 25.77	\$ 102.47	\$ 85.70	\$ 166.41	\$ 180.99

Estimated Population in 2006 50,272

Revenue and expenses related to partner organization facility use fees are included in the Corporate Buildings and Grounds budget. This is based on a \$5 per participant fee charged to all affiliate sport origination user groups. The District consults with these groups prior to using the funds in order to address the most pressing field condition concerns and provide the highest quality fields. The District's Park District Citizen Committee will be working with these affiliate groups in 2010 to determine if accurate fees are being charged. The amount budgeted for field improvements in 2010 is \$22,340. Revenue collected in excess of the budget will be used for additional improvements.

The District had a partnership agreement ending in 2009 with Fenwick High School and Dominican University that provides for each partner including the District to provided \$5,667 of annual funding for tennis court repairs. The District is currently renegotiating this agreement and expects to receive no less than \$5,667 from each agency in the future.

Cost Savings and Management Efficiencies

The Park District strives to maintain the most efficient and effective use of resources provided by the tax payers through property taxes and program and facility users through fees and charges. Examples of this include the use of the IPRA joint purchase program, state vehicle purchase programs, and a formal bid process for office supplies. A list of ways the District is looking for cost savings or efficiencies some of which are discussed in more detail in the following sections includes:

- Evaluating the Recreation Program Portfolio to provide services more efficiently, for example, adding an additional Park Kids location at Field Center

- Using two janitorial services, chosen through a bid process, to insure quality service

- Restructuring the use of Building Attendants at the neighborhood centers, Dole Learning Center, and customer service staff at Ridgeland Common

- Using existing partnerships with affiliate organizations such as the Friends of the Oak Park Conservatory, Pleasant Home Foundation and sports organizations and collaboratives such as the Township Youth Interventionist and Early Childhood Collaborative

- Using the skills and talents of the Park District Citizen Committee, Greening Advisory Committee and Art Advisory Committee for the benefit of the District to help develop policies such as the environmental policy and public art policy

- Developing a bidding process for office supplies and selecting an approved vendor

- Continuing improve the monitoring of the PO system to get supervisor approval before purchases are made rather than after the goods or services have been received

- Using an electronic ticket system to log requests for IT, office supplies, PR, and maintenance.

- Maintaining replacement schedules for vehicles so that they are replaced before maintenance costs become more than the value of the vehicle

- Incorporating volunteer stewards and the volunteer Green Team for "bio diverse areas" as envisioned in the Environmental Impact Policy.

- A prescribed burn at Lindberg Park will reduce maintained of the gardens.

- Applying for Grants such as CDBG and OSLAD

Employee – Related Expenses

Full Time Staff

Included in this budget is the annual merit increase system that allows full-time and part-time staff in IMRF qualified positions to earn a salary increase of the CPI-U plus 1.5%, with a floor of 3.5% if they are above the midpoint of their salary range and achieve a performance rating of Satisfactory or higher. The CPI-U for 2008 was 0.1% which meant that the floor increase of 3.5% was implemented in the 2010 budget. Employees below the midpoint are eligible for additional adjustments based on years of service and the difference between current salary and the midpoint and achieving a Satisfactory or above performance rating. The goal of the Salary and Wage Program is to have all employees at the midpoint of their salary range in the fifth year of service.

The creation of an incentive program was the final part of the Salary and Wage program and was implemented in 2006. The incentive program rewards employees for strong performance by paying employees that receive the highest rating of Superior with an extra two week paycheck and those with Proficient rating with an extra one week paycheck. In 2009, 5 employees were rated as Superior, and 22 employees were rated as Proficient for a total of 27 employees. There were 28 employees in 2008 to receive the incentive, 27 employees in 2007 and 23 employees in 2006.

The following chart shows the number of Full time employees by Service Area since 1999. The 2010 budget reflects the creation of a new full-time Active Adults and Special Interest Programmer to replace a full-time Special Interest Supervisor and a part-time IMRF Active Adult Coordinator. A full-time Information Technology Coordinator has also been budgeted for six months.

Park District of Oak Park Number of Full Time Employees by Service Area / Location

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Corporate Administration	5	6	7	7	6	6	7	7	8	9	9	9.5
Cheney	1	1	1	1	1	1	1	1	1	1	1	1
Conservatory	3	3	3	3	3	3	3	3	3	3	3	3
Buildings and Grounds	9	10	10	11	11	10.5	10.5	11	11	12	12	12
Recreation	11	12	12	11	10	10	8	10	10	10	10	10
Revenue Facilities	11	10	10	9	9	9.5	9.5	11	11	11	11	11
Customer Service	2	2	2	2	3	3	3	4	4	4	4	4
Total	42	44	45	44	43	43	42	47	48	50	50	50.5

Part Time Staff

Increases for part time staff are budgeted to increase by 2 to 3% from the 2009 budget. The minimum wage will increase to \$8.25 per hour in 2010. This has increased from \$7.75 in 2008 and \$8.00 in 2009.

The programs and services offered by the District can require many people doing the same job at the same time or require people with specialized skills for short periods of time. To meet these needs the District relies on approximately 550 part time staff throughout the year to provide the recreation programs and services offered.

Several part time personnel changes are included in the budget:

The part- time Active Adults Coordinator has been eliminated due to the hiring of one full time position to oversee both the Active Adults and Special Interest programming areas.

For greater efficiency, facility attendant staffing at Dole Center will be limited to when there is a planned activity in the building.

Longfellow Park's Basketball court will have a dedicated attendant during peak hours and due to the court's popularity additional funds have been added to this line item for the 2010 budget.

Ridgeland Common's registration staff for both pool and rink season has been reduced. Staff believes there will be no net effect on customer service to the customer.

The hours for the Sponsorship Coordinator have been increased due to better than budgeted revenues being brought in 2009.

The Buildings and Grounds Assistant's hours have been increased to an IMRF position.

Health Insurance

Health insurance costs are budgeted to increase by 5%. The percentage paid by the employee has remained the same for 2010. A reimbursement of \$1,200 has been included for those employees that decline to use the Park District's health insurance plan. The District offers IRS Section 125 tax exempt salary reduction for a medical flexible spending account, a child care account and health insurance premiums. This reduces payroll taxes paid by both the district and the employees

Pension

The Illinois Municipal Retirement Fund employer contribution rate has increased to 9.27% of payroll. The rate was 6.88% in 2000, 8.10% in 2001, 11.52% in 2002 and 2003, 12.30% in 2004, 13.01% in 2005, 14.01% in 2006, 9.60% in 2007, 8.03% in 2008, and 7.86% in 2009. The reason for the large rate reduction in 2007 is that the District finished paying for an Early Retirement Incentive (ERI) offered in 1999. The District began to receive information in late 2008 about dramatic employer contribution rate increases in 2010. These increases are being caused by negative investment returns on IMRF's investment portfolio. IMRF offered a phase-in rate as well as the required rate. The District opted to take the required contribution rate to save overall. The current rate formula may cause increases of as much as 100% in one year. The District is continuing to take steps to mitigate the impact on future budgets by reviewing job descriptions all part time positions to limit the number of employees required to participate

Utility Expense

The District has two types of facility classifications for electricity and natural gas purchases. The two types are high volume and low volume. The high volume electricity facilities are Ridgeland Common, Rehm Pool, John Hedges Administration Center and Stevenson Park. The District has a 33 month contract with Constellation New Energy to provide electricity at a fixed price of \$ 0.05310 per kWh for these facilities. The District's 2009 rate for these facilities was \$0.0537 per kWh and \$0.07668 in 2008. The low volume facilities are set at the market rate.

The high volume natural gas facilities are Ridgeland Common, the Conservatory and Rehm Pool. For 2010, all three of the large use facilities have been locked into fixed price contracts of 0.70 per therm. There are two prices for gas at these facilities in 2009, with 50% of the usage at \$0.78 per therm and 50% at \$0.88 per therm. The contract price for 2008 was \$0.77 per therm and the market price paid for gas at Rehm Pool was as much as \$1.40 per therm.

BUDGET SUMMARY

The proposed budget for 2010 in the operating funds is increasing by 2.20% to \$9,477,456. The Capital Project Fund is increasing by 8.82% to \$9,098,942. The total budget for 2010 is increasing 5.35% to \$21,116,000. This budget was kept relatively stable due to Board direction to limit increases on property tax.

The totals for each fund are as follows:

FUND	BUDGET 2009	PROPOSED BUDGET 2010	PERCENT CHANGE
Corporate	\$6,168,000	\$6,731,790	9.14%
Recreation	3,447,000	3,470,596	0.68
Revenue Facilities	1,989,989	2,022,778	1.65
Cheney Mansion	204,000	196,160	(3.84)
Fund Balance Contribution	(84,608)	(73,000)	(13.72)
Capital Project Contribution	(489,000)	(551,850)	12.85
Interfund Transfers	<u>(1,991,392)</u>	<u>(2,349,018)</u>	17.96
Total Operating Funds	9,243,989	9,477,456	2.20
Capital Projects	8,366,000	9,098,942	8.76
Bond & Interest	<u>5,000</u>	<u>5,000</u>	<u>0</u>
Total Bond & Capital	8,366,000	9,098,945	8.82
Grand Total	<u>\$17,609,989</u>	<u>\$18,551,398</u>	<u>5.35%</u>

CONCLUSION

The pursuit of the Park District of Oak Park's Mission continues as this budget forecasts the District's ability to provide quality and safe recreation programs, parks and facilities to our residents during the 2010 Fiscal Year beginning January 1, 2010 and ending December 31, 2010.

This budget provides the flexibility to continue the review and renewal process initiated in 2001 while continuing to provide quality parks and recreation experiences for the residents of Oak Park, in partnership with the community

Respectfully submitted,

Park District of Oak Park Staff

DRAFT

PARK DISTRICT of OAK PARK
REVENUE / EXPENSE COMPARISON - ALL FUND TYPES

DESCRIPTION	BUDGET 2009			BUDGET 2010		
	REVENUE	EXPENSE	VARIANCE	REVENUE	EXPENSE	VARIANCE
CORPORATE						
ADMINISTRATION	\$5,271,255	\$3,233,714	\$2,037,541	\$5,753,300	\$3,651,963	\$2,101,337
COMMUNICATIONS	2,400	259,990	(257,590)	2,850	270,015	(267,165)
CONSERVATORY	63,338	382,360	(319,022)	66,766	377,465	(310,699)
BUILDINGS & GROUNDS	28,007	1,476,936	(1,448,929)	33,674	1,543,144	(1,509,470)
IMRF	576,000	576,000	0	634,000	634,000	0
LIABILITY INSURANCE	206,000	206,000	0	220,000	220,000	0
AUDIT	21,000	21,000	0	21,200	21,200	0
TOTAL CORPORATE	\$6,168,000	\$6,156,000	\$12,000	\$6,731,790	\$6,717,787	\$14,003
RECREATION						
ADMINISTRATION	\$947,000	\$485,819	\$461,181	\$950,000	\$532,882	\$417,118
CUSTOMER SERVICE		\$255,973	(\$255,973)	\$0	\$237,483	(\$237,483)
FITNESS	283,304	290,494	(\$7,190)	273,810	273,971	(\$161)
YOUTH ATHLETICS	202,248	200,508	\$1,740	251,205	257,369	(\$6,164)
ADULT ATHLETICS	264,139	243,112	\$21,027	262,874	248,527	\$14,347
TEENS	80,160	152,345	(\$72,185)	103,850	161,271	(\$57,421)
PROGRAMS & EVENTS ADMIN	272,621	241,258	\$31,363	222,319	218,757	\$3,562
YOUTH /SPECIAL INTEREST	169,474	177,818	(\$8,344)	140,740	121,900	\$18,840
SPECIAL EVENTS/ ARTS	193,370	222,139	(\$28,769)	189,877	215,740	(\$25,863)
EARLY CHILDHOOD / CAMPS	473,760	349,434	\$124,326	494,487	367,058	\$127,429
ACTIVE ADULT	27,744	66,676	(\$38,932)	33,523	52,537	(\$19,014)
MUSEUM	117,000	117,000	0	115,786	115,786	0
SPECIAL RECREATION	386,000	386,000	0	397,000	397,000	0
FACILITY OPERATIONS	\$30,180	\$258,424	(\$228,244)	\$35,125	\$270,316	(\$235,191)
TOTAL RECREATION	\$3,447,000	\$3,447,000	\$0	\$3,470,596	\$3,470,597	(\$1)
REVENUE FACILITIES						
ADMIN		\$119,904	(\$119,904)		97,000	(\$97,000)
POOLS	915,108	828,568	86,540	889,127	840,256	48,871
ICE ARENA	636,539	630,422	6,117	662,969	653,556	9,413
DOG PARK	11,400	9,043	2,357	11,665	9,218	2,447
GYMNASTICS	426,953	402,063	24,890	459,017	422,750	36,267
TOTAL REVENUE FACILITIES	\$1,990,000	\$1,990,000	\$0	\$2,022,778	\$2,022,780	(\$2)
DEBT SERVICE	\$5,000	\$5,000	\$0	\$5,000	\$5,000	\$0
CAPITAL PROJECTS	\$8,366,000	\$8,366,000	\$0	\$9,098,942	\$9,098,942	\$0
CHENEY MANSION	204,000	216,000	(\$12,000)	196,160	210,160	(\$14,000)
TOTAL	20,180,000	20,180,000	\$0	21,525,266	21,525,266	\$0

**PARK DISTRICT OF OAK PARK
REVENUE AND EXPENSE COMPARISON - BY SOURCE**

REVENUE COMPARISON	BUDGETED		BUDGETED		PERCENT
SOURCE	2009	2010	VARIANCE	CHANGE	
Property Taxes	7,163,647	7,806,622	642,975		8.98%
Replacement Taxes	155,000	145,000	(10,000)		-6.45%
Program and Facility Fees & Charges					
Conservatory Program Fees	23,728	31,769	8,041		33.89%
Sport Field / Tennis Use Fees	28,007	28,007	0		0.00%
Fitness Program Fees	273,304	259,310	(13,994)		-5.12%
Youth Athletics	202,248	251,205	48,957		24.21%
Adult Athletics	264,139	262,874	(1,265)		-0.48%
Teens	80,160	103,850	23,690		29.55%
Programs & Event Admin	272,621	220,519	(52,102)		-19.11%
Youth Special Interest	169,474	140,740	(28,734)		-16.95%
Special Events / Arts	193,370	186,077	(7,293)		-3.77%
Early Childhood / Camps	473,760	494,487	20,727		4.38%
Active Adults	27,744	33,273	5,529		19.93%
Swimming Pool Facility Fees	797,800	780,305	(17,495)		-2.19%
Swimming Pool Program Fees	117,308	108,823	(8,485)		-7.23%
Ice Arena Facility Fees	258,753	260,440	1,687		0.65%
Ice Arena Program Fees	377,786	401,329	23,543		6.23%
Dog Park Fees	11,400	11,665	265		2.32%
Gymnastics Center	426,953	458,217	31,264		7.32%
Cheney Mansion	22,180	29,370	7,190		32.42%
Total Program and Facility Fees & Charges	4,020,735	4,062,260	41,525		1.03%
Grants, Donations & Sponsorship	422,900	617,216	194,316		45.95%
Rentals	232,186	215,779	(16,407)		-7.07%
Bond Proceeds	5,165,000	5,165,000	0		0.00%
Interest	115,800	77,200	(38,600)		-33.33%
Miscellaneous	56,565	63,080	6,515		11.52%
SUB TOTAL	17,331,833	18,152,157	820,324		4.73%
Interfund Transfers	2,480,392	2,897,566	417,174		16.82%
Prior Year Fund Balance Proceeds	367,775	475,543	107,768		29.30%
TOTAL	\$20,180,000	\$21,525,266	1,345,266		6.67%

EXPENSE COMPARISON	BUDGETED		BUDGETED		PERCENT
FUNCTION	2009	2010	VARIANCE	CHANGE	
Capital Projects	\$ 8,103,352	\$ 8,633,794	\$530,442		6.55%
Debt Service	262,648	465,148	202,500		77.10%
Salaries & Wages FT & PT	4,598,169	4,688,337	90,168		1.96%
Contractual Services	1,631,445	1,676,481	45,036		2.76%
Materials & Supplies	547,936	507,053	(40,883)		-7.46%
Equipment	\$108,533	\$109,505	972		0.90%
Special Recreation	325,328	387,000	61,672		18.96%
IMRF & FICA	576,000	634,000	58,000		10.07%
Health Insurance	470,127	470,466	339		0.07%
Liability Insurance	158,300	173,000	14,700		9.29%
Utilities	561,157	543,710	(17,448)		-3.11%
Miscellaneous	272,037	266,204	(5,833)		-2.14%
SUB TOTAL	\$ 17,615,032	\$18,554,698	\$939,666		5.33%
Fund Balance Contribution	84,576	73,000	(11,576)		-13.69%
Capital Project Contribution	489,000	548,550	59,550		12.18%
Interfund Transfers	1,991,392	2,349,018	357,626		17.96%
TOTAL	20,180,000	21,525,266	\$1,345,266		6.67%
NET Fund Balance Change	(283,199)	(402,543)	(\$119,344)		

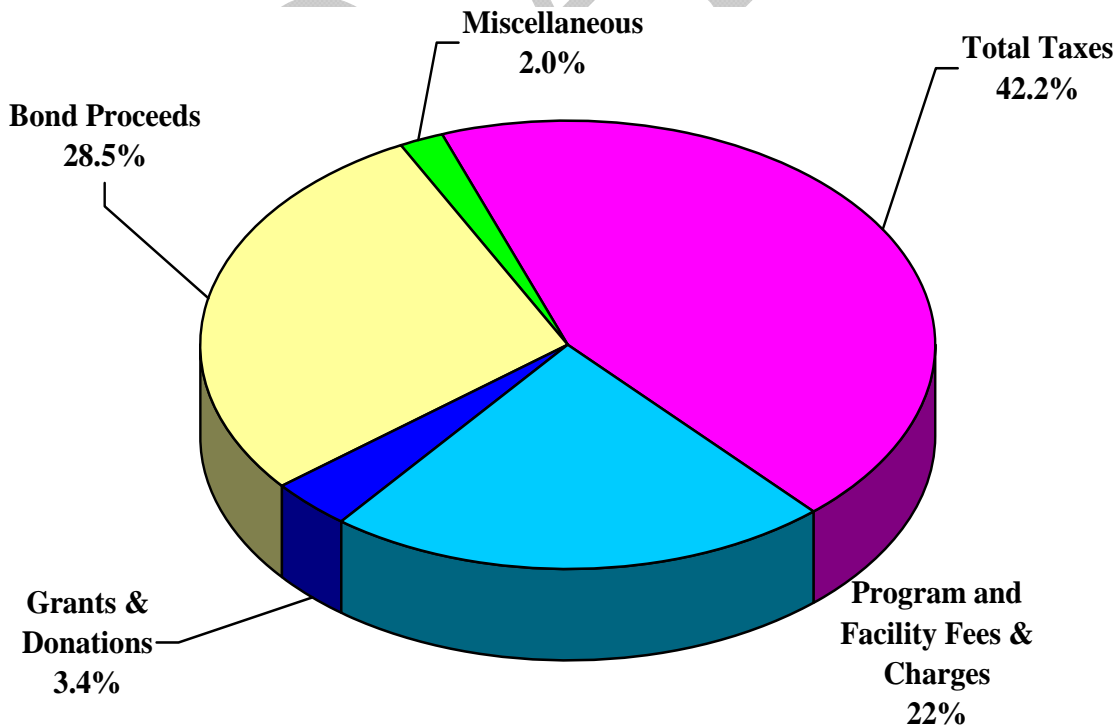
PARK DISTRICT OF OAK PARK
REVENUE COMPARISON - ALL FUND TYPES

DESCRIPTION	2009 BUDGET	2010 BUDGET	PERCENT CHANGE	PERCENT OF TOTAL
CORPORATE				
ADMINISTRATION	\$5,271,255	\$5,753,300	9.14%	26.73%
COMMUNICATIONS	\$2,400	\$2,850	18.75%	0.01%
CONSERVATORY	\$63,338	\$66,766	5.41%	0.31%
BUILDINGS & GROUNDS	\$28,007	\$33,674	20.23%	0.16%
IMRF	\$576,000	\$634,000	10.07%	2.95%
LIABILITY INSURANCE	\$206,000	\$220,000	6.80%	1.02%
AUDIT	\$21,000	\$21,200	0.95%	0.10%
TOTAL CORPORATE	<u>\$6,168,000</u>	<u>\$6,731,790</u>	9.14%	<u>31.27%</u>
RECREATION				
ADMINISTRATION	\$947,000	\$950,000	0.32%	4.41%
CUSTOMER SERVICE	\$0	\$0	0.00%	0.00%
FITNESS	\$283,304	\$273,810	-3.35%	1.27%
YOUTH ATHLETICS	\$202,248	\$251,205	24.21%	1.17%
ADULT ATHLETICS	\$264,139	\$262,874	-0.48%	1.22%
TEENS	\$80,160	\$103,850	29.55%	0.48%
PROGRAMS & EVENTS ADMIN	\$272,621	\$222,319	-18.45%	1.03%
YOUTH /SPECIAL INTEREST	\$169,474	\$140,740	-16.95%	0.65%
SPECIAL EVENTS/ ARTS	\$193,370	\$189,877	-1.81%	0.88%
EARLY CHILDHOOD / CAMPS	\$473,760	\$494,487	4.38%	2.30%
ACTIVE ADULT	\$27,744	\$33,523	20.83%	0.16%
MUSEUM	\$117,000	\$115,786	-1.04%	0.54%
SPECIAL RECREATION	\$386,000	\$397,000	2.85%	1.84%
FACILITY OPERATIONS	\$30,180	\$35,125	16.39%	0.16%
TOTAL RECREATION	<u>\$3,447,000</u>	<u>\$3,470,596</u>	0.68%	<u>16.12%</u>
REVENUE FACILITIES				
ADMIN				
POOLS	\$915,108	\$889,127	-2.84%	4.13%
ICE ARENA	\$636,539	\$662,969	4.15%	3.08%
DOG PARK	\$11,400	\$11,665	2.32%	0.05%
GYMNASTICS	\$426,953	\$459,017	7.51%	2.13%
TOTAL REVENUE FACILITIES	<u>\$1,990,000</u>	<u>\$2,022,778</u>	1.65%	<u>9.40%</u>
DEBT SERVICE	\$5,000	\$5,000	0.00%	0.02%
CAPITAL PROJECTS	\$8,366,000	\$9,098,942	8.76%	42.27%
CHENEY MANSION	\$204,000	\$196,160	-3.84%	0.91%
TOTAL	<u>\$20,180,000</u>	<u>\$21,525,266</u>	6.67%	<u>100.00%</u>

**PARK DISTRICT OF OAK PARK
REVENUE - BY SOURCE
FISCAL YEARS 2009 & 2010**

SOURCE	BUDGETED 2009	PERCENT OF TOTAL	BUDGETED 2010	PERCENT OF TOTAL
Property Taxes	7,163,647	41.3%	7,806,622	43.0%
Replacement Taxes	155,000	0.9%	145,000	0.8%
Program and Facility Fees & Charges	4,020,735	23.2%	4,062,260	22.4%
Grants, Donations & Sponsorship	422,900	2.4%	617,216	3.4%
Rentals	232,186	1.3%	215,779	1.2%
Bond Proceeds	5,165,000	29.8%	5,165,000	28.5%
Interest	115,800	0.7%	77,200	0.4%
Miscellaneous	56,565	0.3%	63,080	0.3%
SUB TOTAL	\$17,331,833	100.0%	\$18,152,157	100.0%
Interfund Transfers	2,480,392		2,897,566	
Prior Year Fund Balance Proceeds *	367,775		475,543	
TOTAL	\$20,180,000		\$21,525,266	

BUDGETED 2010 REVENUE BY SOURCE



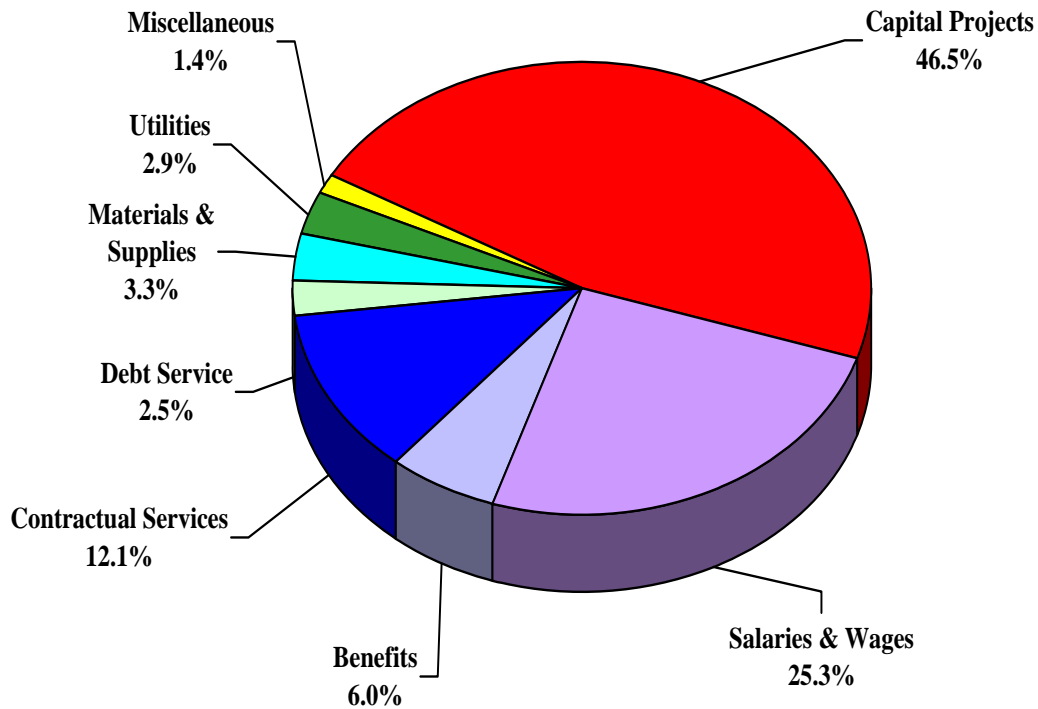
**PARK DISTRICT OF OAK PARK
EXPENDITURE COMPARISON - ALL FUND TYPES**

DESCRIPTION	2009 BUDGET	2010 BUDGET	PERCENT CHANGE	PERCENT OF TOTAL
CORPORATE				
ADMINISTRATION	\$3,233,714	\$3,651,963	12.93%	16.97%
COMMUNICATIONS	\$259,990	\$270,015	3.86%	1.25%
CONSERVATORY	\$382,360	\$377,465	-1.28%	1.75%
BUILDINGS & GROUNDS	\$1,476,936	\$1,543,144	4.48%	7.17%
IMRF	\$576,000	\$634,000	10.07%	2.95%
LIABILITY INSURANCE	\$206,000	\$220,000	6.80%	1.02%
AUDIT	\$21,000	\$21,200	0.95%	0.10%
TOTAL CORPORATE	<u>\$6,156,000</u>	<u>\$6,717,787</u>	9.13%	<u>31.21%</u>
RECREATION				
ADMINISTRATION				
CUSTOMER SERVICE	\$485,819	\$532,882	9.69%	2.48%
FITNESS	\$255,973	\$237,483	-7.22%	1.10%
YOUTH ATHLETICS	\$290,494	\$273,971	-5.69%	1.27%
ADULT ATHLETICS	\$200,508	\$257,369	28.36%	1.20%
TEENS	\$243,112	\$248,527	2.23%	1.15%
PROGRAMS & EVENTS ADMIN	\$152,345	\$161,271	5.86%	0.75%
YOUTH /SPECIAL INTEREST	\$241,258	\$218,757	-9.33%	1.02%
SPECIAL EVENTS/ ARTS	\$177,818	\$121,900	-31.45%	0.57%
EARLY CHILDHOOD / CAMPS	\$222,139	\$215,740	-2.88%	1.00%
ACTIVE ADULT	\$349,434	\$367,058	5.04%	1.71%
MUSEUM	\$66,676	\$52,537	-21.21%	0.24%
SPECIAL RECREATION	\$117,000	\$115,786	-1.04%	0.54%
FACILITY OPERATIONS	\$386,000	\$397,000	2.85%	1.84%
TOTAL RECREATION	<u>\$258,424</u>	<u>\$270,316</u>	4.60%	<u>1.26%</u>
	\$3,447,000	\$3,470,597	0.68%	16.12%
REVENUE FACILITIES				
ADMIN	\$119,904	\$97,000	-19.10%	0.45%
POOLS	\$828,568	\$840,256	1.41%	3.90%
ICE ARENA	\$630,422	\$653,556	3.67%	3.04%
DOG PARK	\$9,043	\$9,218	1.94%	0.04%
GYMNASTICS	\$402,063	\$422,750	5.15%	1.96%
TOTAL REVENUE FACILITIES	<u>\$1,990,000</u>	<u>\$2,022,780</u>	1.65%	<u>9.40%</u>
DEBT SERVICE				
	\$5,000	\$5,000	0.00%	0.02%
CAPITAL PROJECTS				
CHENEY MANSION	\$8,366,000	\$9,098,942	8.76%	42.27%
	\$216,000	\$210,160	-2.70%	0.02%
TOTAL	<u>\$20,180,000</u>	<u>\$21,525,266</u>	6.67%	<u>100.00%</u>

PARK DISTRICT OF OAK PARK
EXPENDITURES - BY SOURCE
 FISCAL YEARS 2009 & 2010

SOURCE	BUDGETED 2009	% OF TOTAL	BUDGETED 2010	% OF TOTAL
Capital Projects	\$8,103,352	35.84%	\$8,633,794	46.53%
Debt Service	262,648	1.68%	465,148	2.51%
Salaries & Wages	4,598,169	30.94%	4,688,337	25.27%
Contractual Services	1,631,445	10.76%	1,676,481	9.04%
Materials & Supplies	547,936	3.72%	507,053	2.73%
Equipment	\$108,533	0.93%	\$109,505	0.59%
Special Recreation	325,328	2.24%	387,000	2.09%
Benefits	1,046,127	6.90%	1,104,466	5.95%
Liaility Insurance	158,300	1.14%	173,000	0.93%
Utilities	561,157	4.05%	543,710	2.93%
Miscellaneous	272,037	1.79%	266,204	1.43%
SUBTOTAL	\$17,615,032	100.00%	\$18,554,698	100.00%
Fund Balance Contribution	84,576		73,000	
Interfund Transfers	2,480,392		2,897,568	
TOTAL	\$20,180,000	100.00%	\$21,525,266	100.00%

BUDGETED 2010 EXPENSE BY SOURCE



TENTITIVE ORDINANCE NO. 2009-12-01

**COMBINED ANNUAL BUDGET AND APPROPRIATION
ORDINANCE OF THE PARK DISTRICT OF OAK PARK
FOR FISCAL YEAR BEGINNING JANUARY 1, 2010
AND ENDING DECEMBER 31, 2010**

An ordinance adopting an annual budget and appropriating such sums of money as may be deemed necessary to defray all necessary expenses and liabilities of the Park District of Oak Park, Cook County, Illinois, for the Fiscal Year beginning January 1, 2010 and ending December 31, 2010 and specifying the objects and purposes for which such appropriations are made, and the amount appropriated for each object of purpose.

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE PARK DISTRICT OF OAK PARK, COOK COUNTY, ILLINOIS:

Section 1. The following are the Annual Budget and Appropriation items for the Park District of Oak Park for the fiscal year beginning January 1, 2010 and ending December 31, 2010:

	TOTAL BUDGET (.00) omitted	TOTAL APPRO- PRIATION
I. CORPORATE FUND		
<u>ADMINISTRATION</u>		
Salaries and Wages	\$ 533,819	576,525
Subtotal Salaries & Wages	533,819	576,525
Contractual		
Legal	56,400	74,400
Architectural	15,000	16,500
Legal Publications	3,000	3,150
Office Equipment Service	10,077	10,581
Consultant Fees	64,050	67,253
Township Interventionist	15,000	15,750
Copy & Printing Internal	7,498	7,873
Copy & Printing External	6,075	6,379
Postage & Delivery	15,250	16,013
Contractual Service - Other	43,120	45,276
Subtotal Contractual	235,470	263,174
Materials & Supplies		
Office Expense	7,000	7,350
Uniforms	4,000	4,200
Supplies - Other	1,600	1,680
Subtotal Materials & Supplies	12,600	13,230
Equipment		
Equipment - Office	6,000	6,300
Equipment - Computer	14,300	15,015
Subtotal Equipment	20,300	21,315

Insurance

Employee Health Insurance	79,775	83,764
Employee Life Insurance	<u>4,600</u>	<u>4,830</u>
Subtotal Insurance	<u>84,375</u>	<u>88,594</u>

Miscellaneous

Employee Recognition	9,850	10,343
Conference & Training	12,875	13,519
Continuing Education	1,500	1,575
Dues & Subscription	13,430	14,102
Employee Travel Allowance	750	788
Administrative Expense	1,900	1,995
Director Expense	1,000	1,050
Board Expense	6,900	7,245
Bank Service Charge	1,000	1,050
Recruitment	<u>3,000</u>	<u>3,150</u>
Subtotal Miscellaneous	<u>52,205</u>	<u>54,815</u>

Utilities

Telephone	<u>6,680</u>	<u>7,014</u>
Subtotal Utilities	<u>6,680</u>	<u>7,014</u>

**TOTAL EXPENSE ADMINISTRATION
COMMUNICATIONS**

Salaries and Wages	<u>144,748</u>	<u>151,985</u>
Subtotal Salaries & Wages	<u>144,748</u>	<u>151,985</u>

Contractual

Copy & Printing Internal	-	2,000
Copy & Printing External	4,673	4,907
Web Site Update Brochure	4,670	4,904

	85,100	89,185
Marketing and Advertising	<u>11,030</u>	<u>11,582</u>
Subtotal Contractual	<u>105,473</u>	<u>112,577</u>
Insurance		
Employee Health Insurance	<u>15,971</u>	<u>32,000</u>
Subtotal Insurance	<u>15,971</u>	<u>32,000</u>
Miscellaneous		
Conference & Training	2,915	3,061
Dues & Subscriptions	<u>908</u>	<u>953</u>
Subtotal Miscellaneous	<u>3,823</u>	<u>4,014</u>
TOTAL EXPENSE COMMUNICATIONS	<u>270,015</u>	<u>300,576</u>

CONSERVATORY

Salaries and Wages	<u>204,106</u>	<u>214,311</u>
Subtotal Salaries & Wages	<u>204,106</u>	<u>214,311</u>
Contractual		
Office Equipment Service	435	500
Copy & Printing Internal	1,700	1,785
Property Repair	10,000	20,000
Fleet Service	1,500	1,575
Landscaping Service	1,500	1,575
Custodial Services	5,600	5,880
Contractual Services - Other	<u>2,800</u>	<u>2,940</u>
Subtotal Contractual	<u>23,535</u>	<u>34,255</u>
Materials & Supplies		
Office Expense	200	679
Uniforms	1,000	1,050
Supplies - Landscaping	8,000	8,400

Supplies - Cleaning & Household	700	735
Supplies - Plant Sales	700	735
Supplies - Building Materials	500	525
Specialized Agency	5,500	5,775
Maintenance - Animal	800	840
Chemicals, Drugs, & Labs	700	735
Supplies - Other	<u>1,200</u>	<u>1,260</u>
Subtotal Material & Supplies	<u>19,300</u>	<u>20,734</u>
Equipment		
Equipment - Rental	300	315
Furnishings	600	630
Capital Improvements	<u>3,500</u>	<u>3,675</u>
Subtotal Equipment	<u>4,400</u>	<u>4,620</u>
Insurance		
Employee Health Insurance	<u>40,000</u>	<u>42,000</u>
Subtotal Insurance	<u>40,000</u>	<u>42,000</u>
Miscellaneous		
Employee Recognition	600	630
Conference & Training	1,021	1,072
Dues & Subscriptions	360	378
Employee Travel Reimbursement	100	105
Bank Service Charge	<u>950</u>	<u>998</u>
Subtotal Miscellaneous	<u>3,031</u>	<u>3,183</u>
Program Expense		
Instructor Wages	8,663	9,962
Contractual Services	2,030	2,132
Supplies	<u>1,489</u>	<u>1,563</u>
Subtotal Program Expense	<u>12,182</u>	<u>13,657</u>

Utilities

Electricity	14,651	15,000
Heating Gas	40,900	42,945
Telephone	4,860	5,103
Water	<u>5,000</u>	<u>15,000</u>
Subtotal Utilities	<u>65,411</u>	<u>78,048</u>

Facility Rental

Salaries and Wages	<u>5,500</u>	<u>5,775</u>
Subtotal Facility Rental	<u>5,500</u>	<u>5,775</u>

TOTAL EXPENSE CONSERVATORY

<u>377,465</u>	<u>416,583</u>
-----------------------	-----------------------

BUILDINGS & GROUNDS

Salaries and Wages	<u>794,175</u>	<u>873,580</u>
Subtotal Salaries & Wages	<u>794,175</u>	<u>873,580</u>

Contractual

Copy & Printing External	1,500	1,575
Radios & Pagers	2,000	2,100
Property Repair	78,700	82,635
Fleet Service	73,440	77,112
Landscaping Services	145,200	152,460
Custodial Services	23,796	24,986
Scavenger Service	20,400	21,420
Portable Restrooms	2,400	2,520
Sport Field Improvements	25,000	26,250
Tennis Court Improvements	<u>21,334</u>	<u>22,401</u>
Subtotal Contractual	<u>393,770</u>	<u>413,459</u>

Materials & Supplies

Office Expense	800	840
Uniforms	8,100	8,505
Supplies - Landscaping	55,799	58,589
Supplies - Cleaning & Household	6,400	6,720
Supplies - Building Materials	36,000	37,800
Supplies - Medical	800	840
Specialized Agency	<u>10,350</u>	<u>10,868</u>
Subtotal Materials & Supplies	<u>118,249</u>	<u>124,161</u>
Equipment		
Equipment - Maintenance	26,000	27,300
Equipment - Rental	<u>2,000</u>	<u>2,100</u>
Subtotal Equipment	<u>28,000</u>	<u>29,400</u>
Insurance		
Employee Health Insurance	<u>107,200</u>	<u>112,357</u>
Subtotal Insurance	<u>107,200</u>	<u>112,357</u>
Miscellaneous		
Employee Recognition	2,000	2,100
Conference & Training	10,310	10,826
Dues & Subscriptions	3,485	3,659
Employee Travel Allowance	<u>1,200</u>	<u>1,260</u>
Subtotal Miscellaneous	<u>16,995</u>	<u>17,845</u>
Utilities		
Electricity	37,000	38,850
Heating Gas	6,500	6,825
Telephone	3,300	3,465
Water	<u>37,955</u>	<u>30,000</u>
Subtotal Utilities	<u>84,755</u>	<u>79,140</u>

TOTAL EXPENSE BUILDINGS & GROUNDS	<u>1,543,144</u>	<u>1,649,941</u>
<u>I.M.R.F.</u>		
Contractual		
FICA Expense	361,000	433,320
I.M.R.F. Expense	<u>273,000</u>	<u>295,080</u>
Subtotal Miscellaneous	<u>634,000</u>	<u>728,400</u>
TOTAL EXPENSE I.M.R.F.	<u>634,000</u>	<u>728,400</u>
<u>LIABILITY</u>		
Salaries and Wages	<u>22,920</u>	<u>24,066</u>
Subtotal Salaries & Wages	<u>22,920</u>	<u>24,066</u>
Contractual		
Legal Counsel	<u> </u>	<u>75,000</u>
Subtotal Contractual	<u> -</u>	<u>75,000</u>
Materials & Supplies		
Risk Management	<u>11,080</u>	<u>13,096</u>
Subtotal Materials & Supplies	<u>11,080</u>	<u>13,096</u>
Insurance		
Workers Compensation	57,000	65,550
Buildings and Contents	61,000	70,150
Employment Practices	15,000	17,070
Liability	<u>40,000</u>	<u>46,000</u>
Subtotal Insurance	<u>173,000</u>	<u>198,770</u>
Misc Expense		
Unemployment Expense	<u>13,000</u>	<u>25,297</u>
Subtotal Misc Expense	<u>13,000</u>	<u>25,297</u>
TOTAL EXPENSE LIABILITY	<u> </u>	<u> </u>

	<u>220,000</u>	<u>336,229</u>
<u>AUDIT</u>		
Contractual		
Contractual Services - Other	<u>21,200</u>	<u>25,000</u>
Subtotal Contractual	<u>21,200</u>	<u>25,000</u>
TOTAL AUDIT	<u>21,200</u>	<u>25,000</u>
TOTAL EXPENSE CORPORATE FUND	<u>4,011,273</u>	<u>4,481,396</u>
II. RECREATION FUND		
<u>ADMINISTRATION</u>		
Salaries and Wages	<u>265,024</u>	<u>278,275</u>
Subtotal Salaries & Wages	<u>265,024</u>	<u>278,275</u>
Contractual		
Copy & Printing Internal	2,666	2,500
Copy & Printing External	812	836
Postage & Delivery	3,750	3,863
Property Repair	1,000	1,030
Fleet Service	6,855	7,061
Contractual Services - Other	<u>456</u>	<u>3,000</u>
Subtotal Contractual	<u>15,539</u>	<u>18,290</u>
Materials & Supplies		
Office Expense	1,400	1,000
Supplies - Other	<u>1,334</u>	<u>1,428</u>
Subtotal Materials & Supplies	<u>2,734</u>	<u>2,428</u>
Equipment		
Furnishings	4,425	4,558

Other	<u>5,300</u>	<u>5,459</u>
Subtotal Equipment	<u>9,725</u>	<u>10,017</u>
Insurance		
Employee Health Insurance	<u>42,300</u>	<u>43,569</u>
Subtotal Insurance	<u>42,300</u>	<u>43,569</u>
Miscellaneous		
Employee Recognition	1,215	1,251
Conference & Training Continuing Education	9,765	10,058
Dues & Subscriptions	1,610	1,658
Employee Travel Allowance	<u>1,560</u>	<u>1,607</u>
Subtotal Miscellaneous	<u>14,150</u>	<u>14,575</u>
Utilities		
Telephone	<u>28,060</u>	<u>28,902</u>
Subtotal Utilities	<u>28,060</u>	<u>28,902</u>
TOTAL EXPENSE ADMINISTRATION	<u>377,532</u>	<u>396,055</u>
<u>CUSTOMER SERVICE</u>		
Salaries and Wages	<u>191,743</u>	<u>201,330</u>
Subtotal Salaries & Wages	<u>191,743</u>	<u>201,330</u>
Contractual		
Copy & Printing External	<u>2,350</u>	<u>2,421</u>
Subtotal Contractual	<u>2,350</u>	<u>2,421</u>
Materials & Supplies		
Office Expense	1,500	1,545
Uniforms	<u>550</u>	<u>567</u>
Subtotal Materials & Supplies	<u>2,050</u>	<u>2,112</u>

Insurance

Employee Health Insurance	<u>38,200</u>	<u>39,346</u>
Subtotal Insurance	<u>38,200</u>	<u>39,346</u>

Miscellaneous

Employee Recognition	500	515
Conference & Training	1,490	1,535
Dues & Subscriptions	400	412
Employee Travel Allowance	<u>750</u>	<u>773</u>
Subtotal Miscellaneous	<u>3,140</u>	<u>3,234</u>

Utilities

Telephone	<u>-</u>	<u>-</u>
Subtotal Utilities	<u>-</u>	<u>-</u>

Facility Rental

Wages	125,103	143,868
Custodial Services	71,000	73,130
Copy & Printing External	150	155
Uniforms	501	516
Specialized Agency	70	72
Employee Travel Allowance	400	412
Electricity	31,562	31,878
Heating Gas	37,200	40,920
Water	3,900	4,017
Telephone	<u>3,750</u>	<u>3,863</u>
Total Facility Rental	<u>273,636</u>	<u>298,830</u>

TOTAL EXPENSE CUSTOMER SERVICE

<u>511,119</u>	<u>547,273</u>
-----------------------	-----------------------

FITNESS PROGRAMS

Salaries and Wages	<u>72,365</u>	<u>75,983</u>
Subtotal Salaries & Wages	<u>72,365</u>	<u>75,983</u>

Contractual		
Copy & Printing Internal	450	464
Lease Expense - Dole Center	<u>8,006</u>	<u>17,000</u>
Subtotal Contractual	<u>8,456</u>	<u>17,464</u>
Materials & Supplies		
Office Expense	200	206
Uniforms	150	155
Supplies - Cleaning & Household	500	515
Specialized Agency	<u>1,000</u>	<u>1,030</u>
Subtotal Materials & Supplies	<u>1,850</u>	<u>1,906</u>
Equipment		
Office Equipment	<u>-</u>	<u>-</u>
Subtotal Equipment	<u>-</u>	<u>-</u>
Insurance		
Employee Health Insurance	<u>6,100</u>	<u>6,283</u>
Subtotal Insurance	<u>6,100</u>	<u>6,283</u>
Miscellaneous		
Conference & Training	3,235	3,332
Continuing Education	1,500	1,545
Dues & Subscriptions	535	551
Employee Travel Allowance	600	618
Bank Service Charge	<u>5,500</u>	<u>5,665</u>
Subtotal Miscellaneous	<u>11,370</u>	<u>11,711</u>
Program Expense		
Instructor Wages	98,692	113,496
Contractual Services	53,880	55,490
Supplies	<u>20,960</u>	<u>21,589</u>
Subtotal Program Expense	<u>173,532</u>	<u>190,575</u>

Utilities		
Telephone	300	370
Subtotal Utilities	<u>300</u>	<u>370</u>

TOTAL EXPENSE FITNESS	<u>273,973</u>	<u>304,291</u>
------------------------------	-----------------------	-----------------------

YOUTH ATHLETICS

Salaries and Wages	51,790	54,380
Subtotal Salaries & Wages	<u>51,790</u>	<u>54,380</u>

Insurance		
Employee Health Insurance	6,100	6,283
Subtotal Insurance	<u>6,100</u>	<u>6,283</u>

Miscellaneous		
Conference & Training	1,319	1,359
Dues & Subscriptions	235	242
Employee Travel Allowance	600	618
Bank Service Charge	3,500	3,605
Subtotal Miscellaneous	<u>5,654</u>	<u>5,824</u>

Program Expense		
Instructor Wages	52,517	61,176
Contractual Services	135,988	158,386
Supplies	4,870	5,601
Subtotal Program Expense	<u>193,375</u>	<u>225,162</u>

Utilities		
Telephone	450	464
Subtotal Utilities	<u>450</u>	<u>464</u>

TOTAL EXPENSE YOUTH ATHLETICS	<u>257,369</u>	<u>292,112</u>
<u>ADULT ATHLETICS</u>		

Salaries and Wages	50,374	52,893
--------------------	--------	--------

Subtotal Salaries & Wages	<u>50,374</u>	<u>52,893</u>
Insurance		
Employee Health Insurance	<u>1,200</u>	<u>1,236</u>
Subtotal Insurance	<u>1,200</u>	<u>1,236</u>
Miscellaneous		
Conference & Training	779	802
Dues & Subscriptions	235	242
Employee Travel Allowance	500	515
Bank Service Charge	<u>6,500</u>	<u>6,695</u>
Subtotal Miscellaneous	<u>8,014</u>	<u>8,254</u>
Program Expense		
Instructor Wages	57,615	66,257
Contractual Services	114,650	120,846
Supplies	<u>16,274</u>	<u>16,762</u>
Subtotal Program Expense	<u>188,539</u>	<u>203,865</u>
Utilities		
Telephone	<u>400</u>	<u>412</u>
Subtotal Utilities	<u>400</u>	<u>412</u>
TOTAL EXPENSE ADULT ATHLETICS	<u>248,527</u>	<u>266,660</u>
<u>TEEN PROGRAMS</u>		
Salaries and Wages	<u>46,893</u>	<u>49,238</u>
Subtotal Salaries & Wages	<u>46,893</u>	<u>49,238</u>
Insurance		
Employee Health Insurance	<u>6,000</u>	<u>6,180</u>
Subtotal Insurance	<u>6,000</u>	<u>6,180</u>
Miscellaneous		

Conference & Training	1,286	1,325
Dues & Subscriptions	480	494
Employee Travel Allowance	600	618
Bank Service Charge	<u>2,080</u>	<u>2,142</u>
Subtotal Miscellaneous	<u>4,446</u>	<u>4,579</u>
Program Expense		
Instructor Wages	46,606	53,597
Contractual Services	49,686	52,355
Supplies	<u>7,140</u>	<u>7,354</u>
Subtotal Program Expense	<u>103,432</u>	<u>113,306</u>
Utilities		
Telephone	<u>500</u>	<u>515</u>
Subtotal Utilities	<u>500</u>	<u>515</u>
TOTAL EXPENSE TEEN PROGRAMS	<u>161,271</u>	<u>173,818</u>
<u>ATHLETIC PROGRAM ADMIN</u>		
Salaries and Wages	<u>56,925</u>	<u>59,771</u>
Subtotal Salaries & Wages	<u>56,925</u>	<u>59,771</u>
Insurance		
Employee Health Insurance	<u>12,000</u>	<u>12,360</u>
Subtotal Insurance	<u>12,000</u>	<u>12,360</u>
Miscellaneous		
Employee Recognition	730	752
Conference & Training	2,941	3,029
Continuing Education	1,500	1,545
Dues & Subscriptions	325	335
Employee Travel Allowance	600	618
Bank Service Charge	<u> </u>	<u> </u>

	<u>7,800</u>	<u>8,034</u>
Subtotal Miscellaneous	<u>13,896</u>	<u>14,313</u>
Program Expense		
Instructor Wages	91,966	105,761
Contractual Services	29,076	31,783
Supplies	<u>13,694</u>	<u>14,105</u>
Subtotal Program Expense	<u>134,736</u>	<u>151,649</u>
Utilities		
Telephone	<u>1,200</u>	<u>1,236</u>
Subtotal Utilities	<u>1,200</u>	<u>1,236</u>
TOTAL EXPENSE RECREATION PROGRAMS	<u>218,757</u>	<u>239,329</u>

YOUTH SPORTS / SPECIAL INTEREST PROGRAMS

Salaries and Wages	<u>21,872</u>	<u>22,966</u>
Subtotal Salaries & Wages	<u>21,872</u>	<u>22,966</u>
Insurance		
Employee Health Insurance	<u>3,050</u>	<u>3,142</u>
Subtotal Insurance	<u>3,050</u>	<u>3,142</u>
Miscellaneous		
Conference & Training	211	217
Continuing Education	-	-
Dues & Subscriptions	330	340
Employee Travel Allowance	300	309
Bank Service Charge	<u>3,000</u>	<u>3,090</u>
Subtotal Miscellaneous	<u>3,841</u>	<u>3,956</u>
Program Expense		
Instructor Wages	45,425	52,239
Contractual Services	39,822	43,033
Supplies		

	<u>7,740</u>	<u>7,972</u>
Subtotal Program Expense	<u>92,987</u>	<u>103,244</u>
Utilities		
Telephone	<u>150</u>	<u>155</u>
Subtotal Utilities	<u>150</u>	<u>155</u>
TOTAL EXPENSE YOUTH SPORTS / SPECIAL INTEREST	<u>121,900</u>	<u>133,461</u>
<u>SPECIAL EVENTS & ARTS PROGRAMS</u>		
Salaries and Wages	<u>50,374</u>	<u>52,893</u>
Subtotal Salaries & Wages	<u>50,374</u>	<u>52,893</u>
Insurance		
Employee Health Insurance	<u>17,000</u>	<u>17,510</u>
Subtotal Insurance	<u>17,000</u>	<u>17,510</u>
Miscellaneous		
Conference & Training	409	421
Dues & Subscriptions	235	242
Employee Travel Allowance	600	618
Bank Service Charge	<u>2,700</u>	<u>2,781</u>
Subtotal Miscellaneous	<u>3,944</u>	<u>4,062</u>
Program Expense		
Instructor Wages	88,390	101,649
Contractual Services	32,556	38,245
Supplies	<u>22,776</u>	<u>23,459</u>
Subtotal Program Expense	<u>143,722</u>	<u>163,352</u>
Utilities		
Telephone	<u>700</u>	<u>721</u>
Subtotal Utilities	<u>700</u>	<u>721</u>
TOTAL EXPENSE SPECIAL EVENTS & ARTS	<u>215,740</u>	<u>238,538</u>

EARLY CHILDHOOD PROGRAMS

Salaries and Wages	<u>52,072</u>	<u>54,676</u>
Subtotal Salaries & Wages	<u>52,072</u>	<u>54,676</u>
Contractual		
ACA Accreditation Fees	<u>2,050</u>	<u>2,112</u>
Subtotal Contractual	<u>2,050</u>	<u>2,112</u>
Insurance		
Employee Health Insurance	<u>12,000</u>	<u>12,360</u>
Subtotal Insurance	<u>12,000</u>	<u>12,360</u>
Miscellaneous		
Employee Recognition	550	567
Conference & Training	771	794
Dues & Subscriptions	265	273
Employee Travel Allowance	600	618
Bank Service Charge	<u>10,000</u>	<u>10,300</u>
Subtotal Miscellaneous	<u>12,186</u>	<u>12,552</u>
Program Expense		
Instructor Wages	229,042	263,398
Contractual Services	33,879	35,147
Supplies	<u>21,729</u>	<u>22,381</u>
Subtotal Program Expense	<u>284,650</u>	<u>320,927</u>
Utilities		
Telephone	<u>4,100</u>	<u>4,223</u>
Subtotal Utilities	<u>4,100</u>	<u>4,223</u>
TOTAL EXPENSE EARLY CHILDHOOD PROGRAMS	<u>367,058</u>	<u>406,848</u>

ACTIVE ADULT PROGRAMS

Salaries and Wages	<u>21,872</u>	<u>24,030</u>
--------------------	---------------	---------------

Subtotal Salaries & Wages	<u>21,872</u>	<u>24,030</u>
Contractual		
Copy & Printing External		
Postage & Delivery		
Subtotal Contractual	<u>-</u>	<u>-</u>
Insurance		
Employee Health Insurance	<u>3,050</u>	<u>3,142</u>
Subtotal Insurance	<u>3,050</u>	<u>3,142</u>
Materials & Supplies		
Uniforms	-	-
Supplies Other	<u>150</u>	<u>155</u>
Subtotal Materials & Supplies	<u>150</u>	<u>155</u>
Miscellaneous		
Conference & Training	460	474
Dues & Subscriptions	295	304
Employee Travel Allowance	300	309
Bank Service Charge	<u>750</u>	<u>773</u>
Subtotal Miscellaneous	<u>1,805</u>	<u>1,859</u>
Program Expense		
Instructor Wages	948	1,090
Contractual Services	20,618	21,237
Supplies	<u>3,944</u>	<u>4,062</u>
Subtotal Program Expense	<u>25,510</u>	<u>26,389</u>
Utilities		
Telephone	<u>150</u>	<u>155</u>
Subtotal Utilities	<u>150</u>	<u>155</u>
TOTAL EXPENSE ACTIVE ADULT PROGRAMS	<u>52,537</u>	<u>55,729</u>

MUSEUM

Contractual		
Property Repair	76,606	91,638
Contractual Services Other	<u>21,000</u>	<u>21,630</u>
Subtotal Contractual	<u>97,606</u>	<u>113,268</u>
Utilities		
Electricity	5,040	5,191
Heating Gas	9,000	9,270
Water	1,000	1,030
Security System	<u>3,140</u>	<u>3,234</u>
Subtotal Utilities	<u>18,180</u>	<u>18,725</u>
TOTAL EXPENSE MUSEUM	<u>115,786</u>	<u>131,994</u>
<u>SPECIAL RECREATION</u>		
Contractual		
Special Recreation Contribution	347,000	357,360
Contractual Service - Other	<u>40,000</u>	<u>41,200</u>
Subtotal Contractual	<u>387,000</u>	<u>398,560</u>
TOTAL SPECIAL RECREATION	<u>387,000</u>	<u>398,560</u>
TOTAL EXPENSE RECREATION FUND	<u>3,308,569</u>	<u>3,584,668</u>
III. REVENUE FACILITIES FUND		
<u>POOL PROGRAMS</u>		
Salaries and Wages	<u>259,542</u>	<u>272,519</u>
Subtotal Salaries & Wages	<u>259,542</u>	<u>272,519</u>
Contractual		
Copy & Printing Internal	900	927
Copy & Printing External	1,400	1,442
Postage & Delivery	2,000	2,060
Guard Training & Evaluation	<u>8,205</u>	<u>8,451</u>

Subtotal Contractual	<u>12,505</u>	<u>4,429</u>
Materials & Supplies		
Office Supplies	650	
Uniforms	5,756	5,929
Supplies - Medical	2,244	2,311
Guard Equipment & Supplies	1,921	1,979
Specialized Agency	<u>2,860</u>	<u>2,946</u>
Subtotal Materials & Supplies	<u>13,431</u>	<u>13,164</u>
Equipment		
Equipment - Office	<u>375</u>	<u>386</u>
Subtotal Equipment	<u>375</u>	<u>386</u>
Insurance		
Employee Health Insurance	<u>5,600</u>	<u>5,768</u>
Subtotal Insurance	<u>5,600</u>	<u>5,768</u>
Miscellaneous		
Employee Recognition	500	515
Conference & Training	4,630	4,769
Dues & Subscriptions	355	366
Employee Travel Allowance	550	567
Bank Service Charge	23,000	23,690
Sales Tax	<u>-</u>	<u>-</u>
Subtotal Miscellaneous	<u>29,035</u>	<u>29,906</u>
Program Expense		
Instructor Wages	48,775	56,091
Contractual Services	1,500	1,545
Supplies	<u>6,648</u>	<u>6,847</u>
Subtotal Program Expense	<u>56,923</u>	<u>64,484</u>

TOTAL EXPENSE POOL PROGRAMS	<u>377,411</u>	<u>390,657</u>
<u>POOL MAINTENANCE</u>		
Salaries and Wages	<u>104,515</u>	<u>112,876</u>
Subtotal Salaries & Wages	<u>104,515</u>	<u>112,876</u>
Contractual		
Property Repair	46,000	47,380
Fleet Service	700	721
Custodial Service	-	-
Contractual Services Other	<u>2,615</u>	<u>2,693</u>
Subtotal Contractual	<u>49,315</u>	<u>50,794</u>
Materials & Supplies		
Uniforms	1,908	1,965
Supplies - Cleaning & Household	3,930	4,048
Supplies - Building Materials	8,545	8,801
Fuels & Lubricants	800	824
Chemicals, Drugs, & Labs	<u>25,680</u>	<u>26,450</u>
Subtotal Materials & Supplies	<u>40,863</u>	<u>42,089</u>
Equipment		
Equipment - Maintenance	1,500	1,545
Building Improvements	8,000	8,240
Equipment- Other	<u>18,360</u>	<u>18,911</u>
Subtotal Equipment	<u>27,860</u>	<u>28,696</u>
Insurance		
Employee Health Insurance	<u>13,000</u>	<u>13,390</u>
Subtotal Insurance	<u>13,000</u>	<u>13,390</u>
Miscellaneous		
Employee Recognition	300	309
Conference & Training	2,970	3,059

Dues & Subscriptions	147	151
Employee Travel Allowance	<u>400</u>	<u>412</u>
Subtotal Miscellaneous	<u>3,817</u>	<u>3,932</u>
Utilities		
Electricity	30,600	31,518
Heating Gas	36,400	37,492
Telephone	7,800	8,034
Water	<u>28,000</u>	<u>28,840</u>
Subtotal Utilities	<u>102,800</u>	<u>105,884</u>
TOTAL EXPENSE POOL MAINTENANCE	<u>342,170</u>	<u>357,661</u>
POOL CUSTOMER SERVICE		
Salaries and Wages	<u>52,874</u>	<u>60,673</u>
Subtotal Salaries & Wages	<u>52,874</u>	<u>60,673</u>
Contractual		
Office Equipment Service	2,200	2,266
Copy & Printing Internal	-	1,400
Copy & Printing External	<u>300</u>	<u>309</u>
Subtotal Contractual	<u>2,500</u>	<u>3,975</u>
Materials & Supplies		
Office Expense	300	309
Uniforms	240	247
ID Card Supplies	<u>5,500</u>	<u>5,665</u>
Subtotal Materials & Supplies	<u>6,040</u>	<u>6,221</u>
Equipment		
Equipment - Office	<u>300</u>	<u>309</u>
Subtotal Equipment	<u>300</u>	<u>309</u>

TOTAL EXPENSE POOL CUSTOMER SERVICE61,71471,178**POOL CONCESSION OPERATIONS**

Salaries and Wages

27,96129,359

Subtotal Salaries & Wages

27,96129,359

Materials & Supplies

Concession Supplies

25,00025,750

Subtotal Materials & Supplies

25,00025,750

Miscellaneous Expense

Sales Tax

6,0006,180

Total Miscellaneous Expense

6,0006,180**TOTAL EXPENSE POOL CONCESSION OPERATIONS**58,96161,289**TOTAL EXPENSE POOL**840,256880,785**ICE RINK PROGRAMS**

Salaries and Wages

85,51389,789

Subtotal Salaries & Wages

85,51389,789

Contractual

Copy & Printing Internal

1,680

1,730

Copy & Printing External

1,200

1,236

Postage & Delivery

1,1501,185

Subtotal Contractual

4,0304,151

Materials & Supplies

Uniforms

1,223

1,260

Supplies - Medical

944

972

Specialized Agency

-1,000

Subtotal Materials & Supplies

2,1673,232

Insurance

Employee Health Insurance	5,600	5,768
Subtotal Insurance	<u>5,600</u>	<u>5,768</u>

Miscellaneous

Employee Recognition	300	309
Conference & Training	1,345	1,385
Dues & Subscriptions	780	803
Employee Travel Allowance	300	309
Skate Shop Supplies	1,464	1,508
Bank Service Charge	<u>13,000</u>	<u>13,390</u>
Subtotal Miscellaneous	<u>17,189</u>	<u>17,705</u>

Program Expense

Instructor Wages	100,283	115,325
Contractual Services	16,780	17,283
Supplies	<u>58,014</u>	<u>59,754</u>
Subtotal Program Expense	<u>175,077</u>	<u>192,363</u>

TOTAL EXPENSE ICE RINK PROGRAMS
ICE RINK MAINTENANCE

<u>289,576</u>	<u>313,008</u>
-----------------------	-----------------------

Salaries and Wages	<u>88,915</u>	<u>96,917</u>
Subtotal Salaries & Wages	<u>88,915</u>	<u>96,917</u>

Contractual

Property Repair	46,600	47,998
Fleet Service	9,400	9,682
Contractual Services Other	<u>3,278</u>	<u>3,376</u>
Subtotal Contractual	<u>59,278</u>	<u>61,056</u>

Materials & Supplies

Uniforms	1,640	1,689
Supplies - Cleaning & Household		

	2,853	2,939
Supplies - Building Materials	10,040	10,341
Fuels & Lubricants	<u>3,964</u>	<u>4,083</u>
Subtotal Materials & Supplies	<u>18,497</u>	<u>19,052</u>
Equipment		
Equipment - Maintenance	2,050	2,112
Equipment - Rental	600	618
Building Improvements	3,800	3,914
Equipment - Other	<u>6,500</u>	<u>6,695</u>
Subtotal Equipment	<u>12,950</u>	<u>13,339</u>
Insurance		
Employee Health Insurance	<u>13,000</u>	<u>13,390</u>
Subtotal Insurance	<u>13,000</u>	<u>13,390</u>
Miscellaneous		
Employee Recognition	300	309
Conference & Training	3,490	3,595
Dues & Subscriptions	147	151
Employee Travel Allowance	<u>400</u>	<u>412</u>
Subtotal Miscellaneous	<u>4,337</u>	<u>4,467</u>
Utilities		
Electricity	72,000	79,200
Heating Gas	31,100	34,210
Telephone	7,800	8,580
Water	<u>7,455</u>	<u>8,611</u>
Subtotal Utilities	<u>118,355</u>	<u>130,601</u>
TOTAL EXPENSE ICE RINK MAINTENANCE	<u>315,332</u>	<u>338,822</u>
ICE RINK CUSTOMER SERVICE		

Salaries and Wages	<u>25,666</u>	<u>29,516</u>
Subtotal Salaries & Wages	<u>25,666</u>	<u>29,516</u>

Contractual		
Copy & Printing Internal	-	2,000
Subtotal Contractual	<u>-</u>	<u>2,000</u>

Materials & Supplies		
Office Expense	600	618
Uniforms	84	87
ID Card Supplies	<u>1,850</u>	<u>1,906</u>
Subtotal Materials & Supplies	<u>2,534</u>	<u>2,610</u>

TOTAL EXPENSE ICE RINK CUSTOMER SERVICE ICE RINK CONCESSION OPERATIONS	<u>28,200</u>	<u>34,126</u>
---	----------------------	----------------------

Salaries and Wages	<u>7,748</u>	<u>8,136</u>
Subtotal Salaries & Wages	<u>7,748</u>	<u>8,136</u>

Materials & Supplies		
Concession Supplies	<u>10,700</u>	<u>11,021</u>
Subtotal Materials & Supplies	<u>10,700</u>	<u>11,021</u>

Miscellaneous Expense		
Sales Tax	<u>2,000</u>	<u>2,060</u>
Total Miscellaneous Expense	<u>2,000</u>	<u>2,060</u>

TOTAL EXPENSE ICE RINK CONCESSION OPERATIONS	<u>20,448</u>	<u>21,217</u>
---	----------------------	----------------------

TOTAL EXPENSE ICE RINK	<u>653,556</u>	<u>707,172</u>
-------------------------------	-----------------------	-----------------------

DOG PARK

Salaries and Wages	<u>4,533</u>	<u>4,671</u>
Subtotal Salaries and Wages	<u>4,533</u>	<u>4,671</u>

Contractual

Contractual - Other	<u>3,150</u>	<u>3,245</u>
Subtotal Contractual	<u>3,150</u>	<u>3,245</u>
Uniforms	380	391
ID Card Supplies	355	366
Supplies - Other	<u>800</u>	<u>824</u>
Subtotal Materials and Supplies	<u>1,535</u>	<u>1,581</u>
TOTAL EXPENSE DOG PARK	<u>9,218</u>	<u>9,497</u>

GYMNASTICS

Salaries and Wages	<u>237,489</u>	<u>261,238</u>
Subtotal Salaries & Wages	<u>237,489</u>	<u>261,238</u>

Contractual

Postage & Delivery	325	335
Marketing and Advertising	400	412
Property Repair	6,050	6,232
Custodial Services	<u>4,000</u>	<u>4,120</u>
Subtotal Contractual	<u>10,775</u>	<u>11,098</u>

Materials & Supplies

Uniforms	734	756
Supplies - Cleaning & Household	250	258
Supplies - Medical	250	258
Supplies - Pro Shop	<u>4,500</u>	<u>4,635</u>
Subtotal Materials & Supplies	<u>5,734</u>	<u>5,906</u>

Equipment

Gymnastics Equipment	<u>5,595</u>	<u>5,819</u>
Subtotal Equipment	<u>5,595</u>	<u>5,819</u>

Insurance

Employee Health Insurance	<u>33,500</u>	<u>34,505</u>
Subtotal Insurance	<u>33,500</u>	<u>34,505</u>
Miscellaneous		
Conference & Training	6,553	6,846
Dues & Subscriptions	1,313	1,352
Employee Travel Reimbursement	275	283
Recruitment	-	500
Bank Service Charge	20,000	20,600
Sales Tax	<u>500</u>	<u>1,000</u>
Subtotal Miscellaneous	<u>28,641</u>	<u>30,581</u>
Program Expense		
Instructor Wages	61,600	67,759
Supplies	<u>3,401</u>	<u>3,503</u>
Subtotal Program Expense	<u>65,001</u>	<u>71,262</u>
Utilities		
Electricity	7,700	8,470
Heating Gas	3,570	3,927
Water	<u>1,837</u>	<u>2,021</u>
Subtotal Utilities	<u>13,107</u>	<u>14,418</u>
TOTAL GYMNASTICS PROGRAMS	<u>399,842</u>	<u>434,828</u>
GYMNASTICS CUSTOMER SERVICE		
Salaries and Wages	<u>21,538</u>	<u>22,615</u>
Subtotal Salaries & Wages	<u>21,538</u>	<u>22,615</u>
Materials & Supplies		
Office Expense	<u>1,370</u>	<u>1,466</u>
Subtotal Materials & Supplies	<u>1,370</u>	<u>1,466</u>

TOTAL EXPENSE GYMNASTICS CUSTOMER SERVICE	<u>22,908</u>	<u>24,081</u>
TOTAL EXPENSE GYMNASTICS	<u>422,750</u>	<u>458,909</u>
TOTAL EXPENSE REVENUE FACILITIES FUND	<u>1,925,780</u>	<u>2,056,362</u>
IV. CAPITAL PROJECT FUND		
Capital Improvements		
Debt Service	465,148	800,000
Property Acquisition	5,165,000	7,000,000
Vehicle & Equipment Program	125,794	250,000
Technology Improvements	30,000	40,000
Park Furnishings	20,000	30,000
Landscape Maintenance	45,000	60,000
Community Wide Survey	18,000	35,000
Park Planning	200,000	350,000
Master Plan Improvements	1,469,000	3,000,000
Building Improvements	1,317,000	3,000,000
Park Improvements	<u>217,000</u>	<u>500,000</u>
Subtotal Capital Improvements	<u>9,071,942</u>	<u>15,065,000</u>
TOTAL EXPENSE CAPITAL PROJECTS FUND	<u>9,071,942</u>	<u>15,065,000</u>
V. ELIZABETH CHENEY FUND		
Salaries and Wages	<u>120,856</u>	<u>126,899</u>
Subtotal Salaries & Wages	<u>120,856</u>	<u>126,899</u>
Contractual		
Postage & Delivery	300	309
Marketing and Advertising	5,050	5,202
Property Repair	7,500	7,725

Custodial Services	5,940	6,118
Coach House Rental Fees	1,650	1,700
Contractual Services Other	<u>3,030</u>	<u>3,121</u>
Subtotal Contractual	<u>23,470</u>	<u>24,174</u>
Materials & Supplies		
Office Expense	750	773
Uniforms	200	206
Supplies - Landscaping	3,000	3,090
Supplies - Cleaning & Household	3,800	3,914
Supplies - Building Materials	<u>2,000</u>	<u>2,060</u>
Subtotal Materials & Supplies	<u>9,750</u>	<u>10,043</u>
Insurance		
Employee Health Insurance	<u>5,200</u>	<u>5,356</u>
Subtotal Insurance	<u>5,200</u>	<u>5,356</u>
Miscellaneous		
Employee Recognition	400	412
Conference & Training	700	721
Dues & Subscriptions	485	500
Employee Travel Reimbursement	200	206
Bank Service Charge	<u>1,500</u>	<u>1,545</u>
Subtotal Miscellaneous	<u>3,285</u>	<u>3,384</u>
Program Expense		
Instructor Wages	9,015	9,562
Contractual Services	4,415	4,547
Supplies	<u>12,170</u>	<u>12,512</u>
Subtotal Program Expense	<u>25,600</u>	<u>26,622</u>
Utilities		

Electricity	6,100	6,710
Heating Gas	8,000	8,800
Telephone	5,900	6,490
Water	<u>2,000</u>	2,200
Subtotal Utilities	<u>22,000</u>	<u>24,200</u>

TOTAL EXPENSE ELIZABETH CHENEY FUND

210,161 **220,677**

GRAND TOTAL BUDGET & APPROPRIATION

\$ **\$**
18,527,725 **25,408,103**

TOTAL EXPENDITURE SUMMARY

	\$	\$
Corporate - Administration	945,449	1,024,666
Corporate - Communications	270,015	300,576
Corporate - Conservatory	377,465	416,583
Corporate - Buildings and Grounds		1,649,941
Corporate - Illinois Municipal Retirement Fund	634,000	728,400
Corporate - Liability Insurance	220,000	336,229
Corporate - Audit	21,200	25,000
Recreation - Administration	377,532	396,055
Recreation - Customer Service	511,119	547,273
Recreation - Recreation Programs	218,757	239,329
Recreation - Early Childhood Programs	367,058	406,848
Recreation - Active Adults	52,537	55,729
Recreation - Special Events and Arts	215,740	238,538
Recreation - Youth Sports and Special Interest	121,900	133,461
Recreation - Fitness	273,973	304,291
Recreation - Youth Athletics	257,369	292,112
Recreation - Adult Athletics	248,527	266,660

Recreation - Teens	161,271	173,818
Recreation - Museum	115,786	131,994
Recreation - Special Recreation	387,000	398,560
Revenue Facilities - Pools	840,256	880,785
Revenue Facilities - Rink	653,556	707,172
Revenue Facilities - Dog Park	9,218	9,497
Revenue Facilities - Gymnastics	422,750	458,909
Capital Improvements	9,071,942	15,065,000
Elizabeth Cheney Fund	210,161	220,677
TOTAL BUDGET & APPROPRIATION	\$ 16,984,581	\$ 25,408,103

DRAFT

Section 2. That the foregoing sums of money in the columns headed Appropriations be and are hereby appropriated for the corporate purposes, the recreation purposes, for revenue facilities purposes, for historical museum purposes, for bond redemption and interest purposes, for payment of liability insurance premiums, for payment for the annual audit by a certified public accounting firm, and for payments to a Special Recreation Association, the West Suburban Recreation Association, as herein before specified, all in order to defray all necessary expenses and liabilities of the Park District of Oak Park, Cook County, Illinois for the year beginning January 1, 2010 and ending December 31, 2010.

Section 3. As part of the annual budget, it is stated:

- (1) That cash on hand at the beginning of the fiscal year is \$2,949,764.
- (2) That the estimated cash expected to be received during the fiscal year from all sources of \$18,152,154.
- (3) That the estimated expenditures contemplated for the fiscal year are \$18,556,154.
- (4) That the estimated cash expected to be on hand at the end of the fiscal year is \$2,545,764.
- (5) That the estimated amount of taxes to be received during the year is \$7,806,622.

Section 4. The receipts and revenue of the said Park District of Oak Park derived from sources other than taxation and not specifically appropriated and all unexplained balance from the preceding fiscal years not required for the purposes for which they were appropriated and levied shall in part constitute the Corporate Fund and shall first be placed to the credit of such fund.

Section 5. If any section, subdivision, sentence or clause of this Ordinance is for any reason held invalid or to be unconstitutional such decision shall not affect the validity of the remaining portions of the Ordinance.

Section 6. This Ordinance shall be in full force and effect from and after all passage and approval and publication as required by law.

APPROVED THIS 17th DAY OF DECEMBER, 2009

President - Commissioner

Commissioner

Commissioner

Commissioner

Commissioner

ATTEST:

Secretary

Date