

CONSOLIDATED 2011-12 BUDGETS

	FUND	REVENUES	EXPENSES	NET
10	CORPORATE	\$927,930	\$713,050	\$214,880
21	RECREATION	\$830,414	\$465,874	\$364,540
22	SPECIAL RECREATION	\$19,769	\$64,000	(\$44,231)
23	IMRF	\$300	\$175,000	(\$174,700)
24	PUBLIC LIABILITY	\$1,800	\$345,500	(\$343,700)
25	AUDIT	\$16,408	\$30,000	(\$13,592)
26	POLICE	\$19,769	\$57,472	(\$37,703)
30	BOND	\$336,438	\$325,200	\$11,238
40	CAPITAL	\$56,700	\$1,367,000	(\$1,310,300)
52	GOLF COURSE	\$1,232,132	\$1,162,483	\$69,649
		\$3,441,660	\$4,705,579	(\$1,263,919)

approved October 26, 2011

CORPORATE

ACCT.	DESCRIPTION			
<u>REVENUES</u>		BUDGET	ACTUAL	BUDGET
<u>LOCAL TAXES</u>		2011-12	4/30/2011	2010-11
41110	PROPERTY TAX	\$743,630	\$715,710	\$719,903
		\$743,630	\$715,710	\$719,903
<u>INTERGOVERNMENTAL REVENUE</u>				
42110	REPLACEMENT TAX	\$70,000	\$71,920	\$59,000
42120	GRANT	\$1,300	\$1,300	
		\$71,300	\$73,220	\$59,000
<u>CHARGES FOR SERVICE</u>				
430160	SNACK SHOP			
43192	CASH OVER/UNDER			
43220	OTHER FEES			
		\$0	\$0	\$0
<u>INTEREST ON INVESTMENTS</u>				
44110	INTEREST	\$10,000	\$11,159	\$5,500
		\$10,000	\$11,159	\$5,500
<u>RENTALS</u>				
45120	SHELTERS	\$3,500	\$2,405	\$6,000
45150	RENT - COURTS & FIELDS			
45180	OTHER - RENTS			\$11,000
		\$3,500	\$2,405	\$17,000
<u>OTHER REVENUES</u>				
48110	EXPENSE REIMBURSEMENT		\$9,354	\$8,000
48155	CELL TOWER RENT	\$96,000	\$68,869	
48180	OTHER INCOME	\$3,500	\$8,565	\$88,000
		\$99,500	\$86,788	\$96,000
		\$927,930	\$889,282	\$897,403
<u>EXPENSES</u>				
<u>PERSONNEL SERVICES</u>				
51140	FULL TIME	\$300,000	\$226,503	\$230,000
51150	PART TIME	\$5,000	\$5,245	\$6,000
		\$305,000	\$231,748	\$236,000
<u>FRINGE BENEFITS</u>				
52110	HOSPITAL & LIFE INSURANCE	\$30,000	\$28,891	\$35,000
		\$30,000	\$28,891	\$35,000
<u>PROFESSIONAL SERVICES</u>				
53110	ACCOUNTING	\$800	\$785	\$10,000
53150	LEGAL	\$15,000	\$9,766	\$30,000
530180	OTHER PROFESSIONAL		\$4,924	
		\$15,800	\$15,475	\$40,000
<u>MAINTENANCE & REPAIR</u>				
55140	EQUIPMENT	\$9,000	\$8,996	

		\$9,000	\$8,996	\$0
COMMUNICATIONS				
56110	TELEPHONE	\$6,000	\$12,346	\$5,000
56120	POSTAGE	\$2,000	\$471	\$2,000
56140	PRINTING/ADVERTISING/PUBL.	\$2,000	\$1,636	\$3,000
56150	TRAVEL	\$7,000	\$3,158	\$5,000
56160	TRAINING	\$20,000	\$19,521	\$15,000
56170	DUES & SUBSCRIPTIONS	\$9,000	\$8,919	\$15,000
		\$46,000	\$46,051	\$45,000
COMMODITIES				
57120	OPERATING SUPPLIES	\$1,500	\$1,400	\$9,000
57140	OFFICE SUPPLIES	\$3,000	\$3,235	\$6,000
		\$4,500	\$4,635	\$15,000
OTHER EXPENDITURES				
58110	BOARD EXPENSE	\$90,000	\$95,535	\$85,000
		\$90,000	\$95,535	\$85,000
CAPITAL OUTLAY				
59180	Capital LEASES	\$3,800	\$3,708	\$3,800
		\$3,800	\$3,708	\$3,800
		\$504,100	\$435,039	\$459,800

PARK MAINTENANCE

ACCT.	DESCRIPTION			
<u>EXPENSES</u>		BUDGET	ACTUAL	BUDGET
<u>PERSONNEL SERVICES</u>		2011-12	4/30/2011	2010-11
51140	FULL TIME	\$80,000	\$78,102	\$76,752
51150	PART TIME	\$60,000	\$58,409	\$74,160
		\$140,000	\$136,511	\$150,912
<u>FRINGE BENEFITS</u>				
52110	HOSPITAL & LIFE INSURANCE		\$131	\$21,400
		\$0	\$131	\$21,400
<u>UTILITIES/CLEANING</u>				
54110	ELECTRIC	\$400	\$348	\$200
54120	GAS	\$3,000	\$2,708	\$3,500
54130	WATER/SEWER	\$2,000	\$1,750	\$2,000
54210	DISPOSAL	\$7,000	\$6,292	\$7,100
		\$12,400	\$11,098	\$12,800
<u>MAINTENANCE & REPAIR</u>				
55110	LAND	\$6,000	\$5,021	\$8,500
55113	DRAINAGE	\$500	\$0	\$500
55115	IRRIGATION	\$500	\$0	\$500
55118	TREES/SHRUBS	\$2,000	\$0	\$2,000
55120	BUILDINGS	\$5,000	\$5,006	\$5,000
55130	VEHICLES	\$2,000	\$1,722	\$5,000
55140	EQUIPMENT	\$11,000	\$10,147	\$6,000
		\$27,000	\$21,896	\$27,500
<u>COMMUNICATIONS</u>				
56110	TELEPHONE	\$2,000	\$1,804	\$2,080
56140	PRINTING/ADVERTISING/PUBL.	\$150	\$150	\$200
56150	TRAVEL	\$500	\$0	\$500
56160	TRAINING	\$500	\$0	\$500
56200	CONTRACTUAL - SERVICE		\$131	\$1,000
		\$3,150	\$2,085	\$4,280
<u>COMMODITIES</u>				
57120	OPERATING SUPPLIES	\$2,000	\$1,758	\$5,000
57130	CHEMICALS	\$3,000	\$2,390	\$1,000
57132	HERBICIDE		\$0	\$6,600
57133	INSECTICIDE	\$1,500	\$1,484	\$2,520
57135	FERTILIZER		\$0	\$7,000
57137	SMALL TOOLS	\$1,000	\$747	\$1,000
57138	JANITORIAL SUPPLIES	\$1,500	\$1,427	\$4,000
57141	ATHLETIC SUPPLIES	\$2,000	\$1,182	\$2,000
57150	UNIFORMS	\$400	\$352	\$1,000

57160	GAS & OIL	\$15,000	\$13,853	\$10,000
		\$26,400	\$23,193	\$40,120
	TOTALS	\$208,950	\$194,914	\$257,012

RECREATION FUND

CYC Administration				
ACCT.	DESCRIPTION	BUDGET	ACTUAL	BUDGET
<u>REVENUES</u>		2011-12	4/30/2011	2010-11
<u>LOCAL TAXES</u>				
41110	PROPERTY TAX	\$658,830	\$640,010	\$643,759
		\$658,830	\$640,010	\$643,759
<u>INTERGOVERNMENTAL REVENUE</u>				
42110	REPLACEMENT TAX	\$70,000	\$71,920	\$59,000
		\$70,000	\$71,920	\$59,000
<u>CHARGES FOR SERVICE</u>				
43190	GIFT CERT. REDEEMED		-\$272	
43192	CASH OVER/UNDER		-\$40	
43195	SCHOLARSHIP		-\$3,175	
43410	NON-ALCOHOLIC BEVERAGES	\$800	\$780	
43420	PREPARED FOODS	\$1,700	\$1,695	
43430	NON-PREPARED FOODS	\$500	\$395	
		\$3,000	-\$617	\$0
<u>INTEREST ON INVESTMENTS</u>				
44110	INTEREST	\$500	\$393	\$500
		\$500	\$393	\$500
<u>RENTALS</u>				
45110	CYC - MP ROOM	\$2,200	\$2,171	\$6,000
45180	OTHER - RENTS	\$8,800	\$8,720	\$8,000
		\$11,000	\$10,891	\$14,000
<u>OTHER REVENUES</u>				
48110	EXPENSE REIMBURSEMENT	\$150	\$143	
48130	CYC POP MACHINE	\$5,300	\$5,282	\$7,500
48140	VENDING MACHINES	\$8,200	\$8,166	\$12,000
48180	OTHER INCOME	\$700	\$681	
		\$14,350	\$14,272	\$19,500
		\$757,680	\$722,597	\$717,259
<u>EXPENSES</u>				
<u>PERSONNEL SERVICES</u>				
51140	FULL TIME	\$267,811	\$163,995	\$145,000
51150	PART TIME	\$35,320	\$13,999	\$32,000
		\$303,131	\$177,994	\$177,000
<u>FRINGE BENEFITS</u>				
52110	HOSPITAL & LIFE INSURANCE	\$10,000	\$6,346	\$16,000
		\$10,000	\$6,346	\$16,000
<u>PROFESSIONAL SERVICES</u>				
53180	OTHER-PROFESSIONAL	\$4,000	\$4,924	\$7,500
		\$4,000	\$4,924	\$7,500
<u>UTILITIES/CLEANING</u>				

54110	ELECTRIC	\$20,000	\$17,769	\$23,000
54120	GAS	\$12,000	\$11,835	\$17,000
54130	WATER/SEWER	\$800	\$699	\$3,000
54210	DISPOSAL	\$13,000	\$11,282	\$13,000
54240	PEST CONTROL	\$550	\$517	\$600
		\$46,350	\$42,102	\$56,600
MAINTENANCE & REPAIR				
55120	BUILDINGS	\$12,000	\$10,748	\$10,000
55130	VEHICLES	\$2,500	\$2,364	\$3,000
55140	EQUIPMENT	\$4,000	\$3,970	\$10,000
		\$18,500	\$17,082	\$23,000
COMMUNICATIONS				
56110	TELEPHONE	\$6,000	\$10,095	\$12,000
56120	POSTAGE	\$600	\$566	\$1,500
56140	PRINTING/ADVERTISING/PUBL.	\$1,500	\$983	\$5,000
56150	TRAVEL	\$1,700	\$188	\$3,000
56160	TRAINING	\$14,100	\$3,063	\$10,000
56170	DUES & SUBSCRIPTIONS	\$300	\$245	\$2,000
		\$24,200	\$15,140	\$33,500
COMMODITIES				
57113	PURCH. RESALE- CYC	\$4,400	\$7,206	\$14,000
57120	OPERATING SUPPLIES	\$4,000	\$6,139	\$7,000
57121	SALES TAX EXPENSE	\$500	\$1,153	\$1,500
57136	KITCHEN SUPPLIES	\$0	\$995	
57137	SMALL TOOLS	\$0		
57138	JANITORIAL SUPPLIES	\$2,000	\$4,253	\$6,000
57140	OFFICE SUPPLIES	\$0	\$872	\$3,000
57141	ATHLETIC SUPPLIES	\$0		
57150	UNIFORMS	\$0		\$1,500
57160	GAS & OIL	\$1,600	\$1,553	\$3,000
57410	NON-ALCOHOLIC BEVERAGES	\$0	\$619	
57420	PREPARED FOODS	\$0	\$1,089	
57430	NON-PREPARED FOODS	\$0	\$315	
		\$12,500	\$24,194	\$36,000
		\$418,681	\$287,782	\$349,600

CYC SENIOR CITIZEN		BUDGET	ACTUAL	BUDGET
ACCT.	DESCRIPTION	2011-12	4/30/2011	2010-11
<u>REVENUES</u>				
<u>CHARGES FOR SERVICE</u>				
43210	PROGRAM FEES	\$3,600	\$1,437	\$3,000
		\$3,600	\$1,437	\$3,000
		\$3,600	\$1,437.00	\$3,000.00
<u>EXPENSES</u>				
<u>PERSONNEL SERVICES</u>				
51140	FULL TIME		\$31,750	\$33,000
		\$0	\$31,750	\$33,000
<u>FRINGE BENEFITS</u>				
52110	HOSPITAL & LIFE INSURANCE		\$71	\$150
		\$0	\$71	\$150
<u>MAINTENANCE & REPAIR</u>				
55130	VEHICLES			\$500
55140	EQUIPMENT			
		\$0	\$0	\$500
<u>COMMUNICATIONS</u>				
56110	TELEPHONE	\$588	\$1,862	\$700
56140	PRINTING/ADVERTISING/PUBL.			
56150	TRAVEL	\$0	\$391	\$500
56160	TRAINING	\$1,112	\$3,280	\$3,000
56170	DUES & SUBSCRIPTIONS	\$200	\$274	\$255
56200	CONTRACTUAL - SERVICE	\$500	\$533	\$2,500
		\$2,400	\$4,478	\$6,255
<u>COMMODITIES</u>				
57120	OPERATING SUPPLIES	\$400	\$380	\$500
57140	OFFICE SUPPLIES			\$200
57160	GAS & OIL	\$4,500	\$4,348	\$5,000
		\$4,900	\$4,728	\$5,700
		\$7,300	\$41,027	\$45,605

CYC LATCHKEY		BUDGET	ACTUAL	BUDGET
ACCT.	DESCRIPTION	2011-12	4/30/2011	2010-11
<u>REVENUES</u>				
<u>CHARGES FOR SERVICE</u>				
43210	PROGRAM FEES	\$16,524	\$23,619	\$67,680
43220	OTHER FEES	\$2,000	\$0	\$0
		\$18,524	\$23,619	\$67,680
<u>OTHER REVENUES</u>				
48110	EXPENSE REIMBURSEMENT	\$100	\$25	
48120	CONTRIBUTIONS & DONATIONS			
		\$100	\$25	\$0
		\$18,624	\$23,619	\$67,680
<u>EXPENSES</u>				
<u>PERSONNEL SERVICES</u>				
51140	FULL TIME		\$27,562	\$23,520
51150	PART TIME		\$12,190	\$20,790
		\$0	\$39,752	\$44,310
<u>FRINGE BENEFITS</u>				
52110	HOSPITAL & LIFE INSURANCE		\$110	\$200
		\$0	\$110	\$200
<u>COMMUNICATIONS</u>				
56110	TELEPHONE	\$588	\$852	\$600
56140	PRINTING/ADVERTISING/PUBL.		\$40	\$202
56150	TRAVEL	\$100	\$159	\$54
56160	TRAINING	\$1,555	\$1,607	\$2,324
56170	DUES & SUBSCRIPTIONS	\$100	\$15	\$240
56200	CONTRACTUAL - SERVICE	\$200	\$125	
		\$2,543	\$2,798	\$3,420
<u>COMMODITIES</u>				
57120	OPERATING SUPPLIES	\$3,000	\$1,634	\$2,500
57140	OFFICE SUPPLIES	\$100	\$25	\$300
57160	GAS & OIL	\$1,800	\$1,720	\$2,100
		\$4,900	\$3,379	\$4,900
		\$7,443	\$46,039	\$52,830

CYC DAY CAMP		BUDGET	ACTUAL	BUDGET
ACCT.	DESCRIPTION	2011-12	4/30/2011	2010-11
<u>REVENUES</u>				
<u>CHARGES FOR SERVICE</u>				
43210	PROGRAM FEES	\$10,890	\$10,689	\$29,250
43220	OTHER FEES			
		\$10,890	\$10,689	\$29,250
<u>OTHER REVENUES</u>				
48110	EXPENSE REIMBURSEMENT	\$25	\$3	
48180	OTHER INCOME		\$353	\$1,500
		\$25	\$356	\$1,500
		\$10,915	\$11,045	\$30,750
<u>EXPENSES</u>				
<u>PERSONNEL SERVICES</u>				
51140	FULL TIME		\$5,640	\$5,600
51150	PART TIME		\$6,801	\$5,088
		\$0	\$12,441	\$10,688
<u>PROFESSIONAL SERVICES</u>				
53180	OTHER-PROFESSIONAL	\$100	\$66	
		\$100	\$66	\$0
<u>COMMUNICATIONS</u>				
56140	PRINTING/ADVERTISING/PUBL.			\$200
56150	TRAVEL			
56200	CONTRACTUAL - SERVICE	\$600	\$637	\$1,400
56210	CONTRACTUAL - TRANSPORTATION			
		\$600	\$637	\$1,600
<u>COMMODITIES</u>				
57120	OPERATING SUPPLIES	\$2,700	\$1,534	\$1,000
57140	OFFICE SUPPLIES	\$25		
57160	GAS & OIL	\$1,000	\$455	\$1,500
		\$3,725	\$1,989	\$2,500
		\$4,425	\$15,133	\$14,788

BASEBALL		BUDGET	ACTUAL	BUDGET
ACCT.	DESCRIPTION	2011-12	4/30/2011	2010-11
<u>REVENUES</u>				
<u>CHARGES FOR SERVICE</u>				
43210	PROGRAM FEES			
43220	OTHER FEES			
	CONCESSION STAND			
<u>OTHER REVENUES</u>				
48110	EXPENSE REIMBURSEMENT			
48120	CONTRIBUTIONS & DONATIONS			
	REIMBURSE FUNDRAISER/DON.			
48180	OTHER INCOME			
		\$0	\$0	\$0
<u>EXPENSES</u>				
<u>PERSONNEL SERVICES</u>				
51160	OFFICIALS			
<u>COMMUNICATIONS</u>				
56140	PRINTING/ADVERTISING/PUBL.			
56150	TRAVEL			
56170	DUES & SUBSCRIPTIONS			
<u>COMMODITIES</u>				
57120	OPERATING SUPPLIES			
57150	UNIFORMS			
		\$0	\$0	\$0

SOFTBALL		BUDGET	ACTUAL	BUDGET
ACCT.	DESCRIPTION	2011-12	4/30/2011	2010-11
<u>REVENUES</u>				
<u>CHARGES FOR SERVICE</u>				
	PROGRAM FEES			
	OTHER FEES			
		\$0	\$0	\$0
<u>EXPENSES</u>				
<u>PERSONNEL SERVICES</u>				
	PART TIME			
	OFFICIALS			
<u>COMMODITIES</u>				
	OPERATING SUPPLIES			
	UNIFORMS			
		\$0	\$0	\$0

BASKETBALL-IN HOUSE		BUDGET	ACTUAL	BUDGET
ACCT.	DESCRIPTION	2011-12	4/30/2011	2010-11
<u>REVENUES</u>				
<u>CHARGES FOR SERVICE</u>				
430210	PROGRAM FEES	\$5,000	\$5,140	\$3,000
430220	OTHER FEES			
		\$5,000	\$5,140	\$3,000
<u>OTHER REVENUES</u>				
480110	EXPENSE REIMBURSEMENT	\$50	\$69	
480120	CONTRIBUTIONS & DONATIONS	\$1,000	\$963	\$2,000
480126	REIMBURSE FUNDRAISER/DON.			
480180	OTHER INCOME	\$3,000	\$3,108	\$2,500
		\$4,050	\$4,140	\$4,500
		\$9,050	\$9,280	\$7,500
<u>EXPENSES</u>				
<u>PERSONNEL SERVICES</u>				
51160	OFFICIALS	\$2,500	\$2,430	
		\$2,500	\$2,430	\$0
<u>COMMUNICATIONS</u>				
56170	DUES & SUBSCRIPTIONS	\$2,400	\$2,250	\$3,000
		\$2,400	\$2,250	\$3,000
<u>COMMODITIES</u>				
57120	OPERATING SUPPLIES	\$3,000	\$3,983	\$6,000
57150	UNIFORMS	\$1,000	\$2,104	\$1,200
		\$4,000	\$6,087	\$7,200
		\$8,900	\$10,767	\$10,200

BASKETBALL-TRAVELING		BUDGET	ACTUAL	BUDGET
ACCT.	DESCRIPTION	2011-12	4/30/2011	2010-11
<u>REVENUES</u>				
<u>CHARGES FOR SERVICE</u>				
43210	PROGRAM FEES			
		\$0	\$0	\$0
<u>OTHER REVENUES</u>				
48110	EXPENSE REIMBURSEMENT			
48120	CONTRIBUTIONS & DONATIONS			
48180	OTHER INCOME			
		\$0	\$0	\$0
		\$0	\$0	\$0
<u>EXPENSES</u>				
<u>PERSONNEL SERVICES</u>				
51160	OFFICIALS			
		\$0	\$0	\$0
<u>COMMUNICATIONS</u>				
56140	PRINTING/ADVERTISING/PUBL.			
56150	TRAVEL			
56170	DUES & SUBSCRIPTIONS			
56200	CONTRACTUAL SERVICES			
56210	CONTRACTUAL-TRANSPORTATION			
		\$0	\$0	\$0
<u>COMMODITIES</u>				
57120	OPERATING SUPPLIES			
57150	UNIFORMS			
		\$0	\$0	\$0
			\$0	\$0

VOLLEYBALL		BUDGET	ACTUAL	BUDGET
ACCT.	DESCRIPTION	2011-12	4/30/2011	2010-11
<u>REVENUES</u>				
<u>INTERGOVERNMENTAL REVENUE</u>				
42120	GRANT			
		\$0	\$0	\$0
<u>CHARGES FOR SERVICE</u>				
43210	PROGRAM FEES			
		\$0	\$0	\$0
		\$0	\$0	\$0
<u>EXPENSES</u>				
<u>PERSONNEL SERVICES</u>				
	OFFICIALS			
		\$0	\$0	\$0
<u>COMMUNICATIONS</u>				
	PRINTING/ADVERTISING/PUBL.			
	TRAVEL			
	DUES & SUBSCRIPTIONS			
		\$0	\$0	\$0
<u>COMMODITIES</u>				
	OPERATING SUPPLIES			
	UNIFORMS			
		\$0	\$0	\$0
		\$0	\$0	\$0

FOOTBALL		BUDGET	ACTUAL	BUDGET
ACCT.	DESCRIPTION	2011-12	4/30/2011	2010-11
<u>REVENUES</u>				
<u>CHARGES FOR SERVICE</u>				
43210	PROGRAM FEES	\$17,500	\$23,812	\$25,000
	OTHER FEES			
		\$17,500	\$23,812	\$25,000
<u>OTHER REVENUES</u>				
48120	CONTRIBUTIONS & DONATIONS			
48180	OTHER INCOME	\$7,000	\$12,622	\$8,000
		\$7,000	\$12,622	\$8,000
		\$24,500	\$36,434	\$33,000
<u>EXPENSES</u>				
<u>PERSONNEL SERVICES</u>				
51160	OFFICIALS	\$3,525	\$4,025	\$5,000
		\$3,525	\$4,025	\$5,000
<u>COMMUNICATIONS</u>				
56140	PRINTING/ADVERTISING/PUBL.		\$15	\$150
56170	DUES & SUBSCRIPTIONS		\$1,500	
56200	CONTRACTUAL - SERVICE		\$1,607	
56210	CONTRACTUAL - TRANSPORTATION	\$3,500	\$4,340	\$5,000
		\$3,500	\$7,462	\$5,150
<u>COMMODITIES</u>				
57120	OPERATING SUPPLIES	\$5,600	\$2,801	\$20,000
57150	UNIFORMS	\$2,100	\$10,068	\$15,000
		\$7,700	\$12,869	\$35,000
		\$14,725	\$24,356	\$45,150

CHEERLEADING		BUDGET	ACTUAL	BUDGET
ACCT.	DESCRIPTION	2011-12	4/30/2011	2010-11
<u>REVENUES</u>				
<u>OTHER REVENUES</u>				
43210	PROGRAM FEES	\$1,745		
48180	OTHER INCOME			
		\$1,745	\$0	\$0
		\$1,745	\$0	\$0
<u>EXPENSES</u>				
<u>COMMUNICATIONS</u>				
56140	PRINTING/ADVERTISING/PUBL.			
		\$0	\$0	\$0
<u>COMMODITIES</u>				
57120	OPERATING SUPPLIES			
57150	UNIFORMS	\$900		
		\$900	\$0	\$0
		\$900	\$0	\$0

CLASSES/SPECIAL EVENTS		BUDGET	ACTUAL	BUDGET
ACCT.	DESCRIPTION	2011-12	4/30/2011	2010-11
<u>REVENUES</u>				
<u>CHARGES FOR SERVICE</u>				
43210	PROGRAM FEES	\$4,300	\$218	\$2,000
		\$4,300	\$218	\$2,000
<u>OTHER REVENUES</u>				
48110	EXPENSE REIMBURSEMENT		\$40	
48120	CONTRIBUTIONS & DONATIONS		\$155	
48180	OTHER INCOME		\$272	
		\$0	\$467	\$0
		\$4,300	\$685	\$2,000
<u>EXPENSES</u>				
<u>PERSONNEL SERVICES</u>				
510170	INSTRUCTORS	\$2,500		
		\$2,500	\$0	\$0
<u>COMMUNICATIONS</u>				
56140	PRINTING/ADVERTISING/PUBL.		\$14	\$300
56200	CONTRACTUAL - SERVICE		\$950	\$5,000
56210	CONTRACTUAL - TRANSPORTATION			
		\$0	\$964	\$5,300
<u>COMMODITIES</u>				
57120	OPERATING SUPPLIES	\$1,000	\$955	\$5,000
57150	UNIFORMS			
		\$1,000	\$955	\$5,000
		\$3,500	\$1,919	\$10,300
	TOTAL REVENUES	\$830,414	\$805,097	\$861,189
	TOTAL EXPENSES	\$465,874	\$427,023	\$528,473
	NET TOTALS	\$364,540	\$378,074	\$332,716

SPECIAL REC FUND

ACCT.	DESCRIPTION	BUDGET	ACTUAL	BUDGET
<u>REVENUES</u>		2010-11	4/30/2011	2010-11
<u>LOCAL TAXES</u>				
410110	PROPERTY TAX	\$19,569.00	\$17,205.00	\$17,305.00
<u>INTERGOVERNMENTAL REVENUE</u>				
420110	REPLACEMENT TAX			
<u>INTEREST ON INVESTMENTS</u>				
440110	INTEREST	\$200.00	\$559.00	\$200.00
		\$19,769.00	\$17,764.00	\$17,505.00
<u>EXPENSES</u>				
<u>PERSONNEL SERVICES</u>				
510150	PART TIME			
<u>MAINTENANCE & REPAIR</u>				
550120	BUILDINGS	\$50,000.00		\$4,000.00
550140	EQUIPMENT	\$3,000.00		\$3,000.00
<u>COMMUNICATIONS</u>				
560120	POSTAGE			
560140	PRINTING/ADVERTISING/PUBL.			
560200	CONTRACTUAL - SERVICE	\$10,000.00	\$8,423.00	\$10,000.00
<u>COMMODITIES</u>				
570120	OPERATING SUPPLIES	\$1,000.00		\$1,000.00
<u>CAPITAL OUTLAY</u>				
590120	BUILDINGS			
590140	EQUIPMENT			
		\$64,000.00	\$8,423.00	\$18,000.00

IMRF FUND

ACCT.	DESCRIPTION	BUDGET	ACTUAL	BUDGET
<u>REVENUES</u>		2010-11	4/30/2011	2010-11
<u>LOCAL TAXES</u>				
410110	PROPERTY TAX	\$0.00		\$0.00
<u>INTERGOVERNMENTAL REVENUE</u>				
420110	REPLACEMENT TAX			
<u>INTEREST ON INVESTMENTS</u>				
440110	INTEREST	\$300.00	\$217.00	\$500.00
<u>OTHER REVENUE</u>				
480110	EXPENSE REIMBURSEMENT			
		\$300.00	\$217.00	\$500.00
<u>EXPENSES</u>				
<u>FRINGE BENEFITS</u>				
520150	FICA	\$95,000.00	\$79,308.00	\$95,000.00
520160	SOCIAL SECURITY	\$80,000.00	\$72,308.00	\$60,000.00
		\$175,000.00	\$151,616.00	\$155,000.00

PUBLIC LIABILITY FUND

ACCT.	DESCRIPTION	BUDGET	ACTUAL	BUDGET
<u>REVENUES</u>		2010-11	4/30/2011	2010-11
<u>LOCAL TAXES</u>				
410110	PROPERTY TAX		\$0.00	\$0.00
<u>INTERGOVERNMENTAL REVENUE</u>				
420110	REPLACEMENT TAX			
<u>INTEREST ON INVESTMENTS</u>				
440110	INTEREST	\$500.00	\$85.00	\$500.00
<u>OTHER REVENUES</u>				
480180	OTHER INCOME	\$1,300.00	\$9,220.00	\$1,300.00
		\$1,800.00	\$9,305.00	\$1,800.00
<u>EXPENSES</u>				
<u>FRINGE BENEFITS</u>				
520120	WORKMAN'S COMP	\$35,000.00	\$29,798.00	\$40,000.00
520130	UNEMPLOYMENT	\$55,000.00	\$46,715.00	\$50,000.00
<u>PROFESSIONAL SERVICES</u>				
530180	OTHER-PROFESSIONAL	\$22,000.00	\$19,633.00	\$22,000.00
<u>MAINTENANCE & REPAIR</u>				
550120	BUILDINGS	\$7,000.00	\$1,700.00	\$7,000.00
550140	EQUIPMENT	\$25,000.00	\$806.00	\$25,000.00
550210	CAUSALTY			
550220	LIABILITY	\$90,000.00	\$68,982.00	\$90,000.00
550230	FIDELITY	\$500.00	\$350.00	\$500.00
550180	OTHER-MAINTENANCE			
<u>COMMUNICATIONS</u>				
560130	ALARM	\$20,000.00	\$7,753.00	\$7,000.00
560190	EMERGENCY			
<u>COMMODITIES</u>				
570120	OPERATING SUPPLIES	\$6,000.00	\$1,618.00	\$6,000.00
<u>CAPITAL OUTLAY</u>				
590120	BUILDINGS	\$60,000.00	\$17,930.00	
590140	EQUIPMENT	\$25,000.00		
		\$345,500.00	\$195,285.00	\$247,500.00

AUDIT FUND

ACCT.	DESCRIPTION	BUDGET	ACTUAL	BUDGET
<u>REVENUES</u>		2011-12	\$40,663.00	2010-11
<u>LOCAL TAXES</u>				
410110	PROPERTY TAX	\$16,308.00	\$17,205.00	\$17,305.00
<u>INTERGOVERNMENTAL REVENUE</u>				
420110	REPLACEMENT TAX			
<u>INTEREST ON INVESTMENTS</u>				
440110	INTEREST	\$100.00	\$10.00	
		\$16,408.00	\$17,215.00	\$17,305.00
<u>EXPENSES</u>				
<u>PROFESSIONAL SERVICES</u>				
530120	AUDITING	\$30,000.00	\$48,035.00	\$50,000.00
		\$30,000.00	\$48,035.00	\$50,000.00

POLICE FUND

ACCT.	DESCRIPTION	BUDGET	ACTUAL	BUDGET
<u>REVENUES</u>		2011-12	4/30/2011	2010-11
<u>LOCAL TAXES</u>				
410110	PROPERTY TAX	\$19,569	\$17,205	\$17,305
<u>INTERGOVERNMENTAL REVENUE</u>				
420110	REPLACEMENT TAX			
<u>CHARGES FOR SERVICE</u>				
430210	PROGRAM FEES			
<u>INTEREST ON INVESTMENTS</u>				
440110	INTEREST	\$200	\$362	\$200
<u>OTHER REVENUES</u>				
480110	EXPENSE REIMBURSEMENT			
		\$19,769	\$17,567	\$17,505
<u>EXPENSES</u>				
<u>PERSONNEL SERVICES</u>				
510150	PART TIME	\$50,000	\$66,265	\$100,000
510180	OTHER-PERSONNEL SERVICES			
<u>PROFESSIONAL SERVICES</u>				
530180	OTHER-PROFESSIONAL			
<u>UTILITIES/CLEANING</u>				
540110	ELECTRIC	\$1,800	\$1,781	\$2,300
<u>MAINTENANCE & REPAIR</u>				
550130	VEHICLE	\$500	\$256	\$1,000
<u>COMMUNICATIONS</u>				
560110	TELEPHONE	\$300	\$3,535	\$3,900
560140	PRINTING/ADVERTISING/PUBL.		\$125	
<u>COMMODITIES</u>				
570120	OPERATING SUPPLIES	\$328	\$318	\$2,000
570140	OFFICE SUPPLIES	\$56		
570150	UNIFORMS	\$488	\$856	\$1,000
570160	GAS & OIL	\$4,000	\$3,106	\$3,500
		\$4,872		
		\$57,472	\$73,136	\$110,200

POLICE FUND

ACCT.	DESCRIPTION	BUDGET	ACTUAL	BUDGET
<u>REVENUES</u>		2011-12	4/30/2011	2010-11
<u>LOCAL TAXES</u>				
410110	PROPERTY TAX	\$19,569	\$17,205	\$17,305
<u>INTERGOVERNMENTAL REVENUE</u>				
420110	REPLACEMENT TAX			
<u>CHARGES FOR SERVICE</u>				
430210	PROGRAM FEES			
<u>INTEREST ON INVESTMENTS</u>				
440110	INTEREST	\$200	\$362	\$200
<u>OTHER REVENUES</u>				
480110	EXPENSE REIMBURSEMENT			
		\$19,769	\$17,567	\$17,505
<u>EXPENSES</u>				
<u>PERSONNEL SERVICES</u>				
510150	PART TIME	\$50,000	\$66,265	\$100,000
510180	OTHER-PERSONNEL SERVICES			
<u>PROFESSIONAL SERVICES</u>				
530180	OTHER-PROFESSIONAL			
<u>UTILITIES/CLEANING</u>				
540110	ELECTRIC	\$1,800	\$1,781	\$2,300
<u>MAINTENANCE & REPAIR</u>				
550130	VEHICLE	\$500	\$256	\$1,000
<u>COMMUNICATIONS</u>				
560110	TELEPHONE	\$300	\$3,535	\$3,900
560140	PRINTING/ADVERTISING/PUBL.		\$125	
<u>COMMODITIES</u>				
570120	OPERATING SUPPLIES	\$328	\$318	\$2,000
570140	OFFICE SUPPLIES	\$56		
570150	UNIFORMS	\$488	\$856	\$1,000
570160	GAS & OIL	\$4,000	\$3,106	\$3,500
		\$4,872		
		\$57,472	\$73,136	\$110,200

BOND FUND

ACCT.	DESCRIPTION	BUDGET	ACTUAL	BUDGET
<u>REVENUES</u>		2011-12	\$40,663.00	2010-11
<u>LOCAL TAXES</u>				
410110	PROPERTY TAX	\$335,938.00	\$313,123.00	\$314,957.00
<u>INTERGOVERNMENTAL REVENUE</u>				
420110	REPLACEMENT TAX			
<u>INTEREST ON INVESTMENTS</u>				
440110	INTEREST	\$500.00	\$2,566.00	\$2,000.00
		\$336,438.00	\$315,689.00	\$316,957.00
<u>EXPENSES</u>				
<u>PROFESSIONAL SERVICES</u>				
530180	OTHER-PROFESSIONAL	\$15,000.00	\$29,626.00	\$15,000.00
<u>OTHER EXPENDITURES</u>				
580120	INTEREST	\$10,200.00	\$10,200.00	\$10,200.00
<u>CAPITAL OUTLAY</u>				
590162	LONG TERM DEBT	\$300,000.00	\$300,000.00	\$300,000.00
590190	TRANSFER			
		\$325,200	\$339,826	\$325,200

CAPITAL FUND

ACCT.	DESCRIPTION	BUDGET	ACTUAL	BUDGET
<u>REVENUES</u>		2011-12	\$40,663.00	2010-11
<u>INTERGOVERNMENTAL REVENUE</u>				
420120	GRANT	\$48,700.00		\$48,700.00
<u>INTEREST ON INVESTMENTS</u>				
440110	INTEREST	\$8,000.00	\$674.00	
<u>OTHER REVENUES</u>				
480180	OTHER INCOME		\$921,775.00	\$300,000.00
		\$56,700.00	\$922,449.00	\$348,700.00
<u>EXPENSES</u>				
<u>PROFESSIONAL SERVICES</u>				
530110	ACCOUNTING			
530130	ENGINEERING		\$192	
530140	FINANCIAL			
530150	LEGAL			
530180	OTHER-PROFESSIONAL	\$26,000	\$66,039	
<u>MAINTENANCE & REPAIR</u>				
550120	BUILDINGS	\$5,000	\$27,319	
550210	CASUALTY			
550220	LIABILITY			
550230	FIDELITY			
<u>COMMUNICATIONS</u>				
560140	PRINTING/ADVERTISING/PUBL.		\$181	
560150	TRAVEL			
<u>OTHER EXPENDITURES</u>				
580110	BOARD EXPENSE			
<u>CAPITAL OUTLAY</u>				
590110	LAND & LAND IMPROVEMENTS	\$150,000	\$62,660	\$50,000
590120	BUILDINGS	\$1,060,000	\$67,418	\$20,000
590130	VEHICLES	\$26,000	\$24,971	\$26,000
590140	EQUIPMENT	\$100,000	\$97,320	\$150,000
590150	OFFICE EQUIPMENT			
590160	DEBT SERVICE			
590190	TRANSFER			
		\$1,367,000.00	\$346,100.00	\$246,000.00

GOLF COURSE

ACCT.	DESCRIPTION	BUDGET	ACTUAL	BUDGET
<u>REVENUES</u>		2011-12	4/30/2011	2010-11
<u>CHARGES FOR SERVICE</u>				
43111	RESIDENT SEASON PASS	\$16,600.00	\$10,650	\$9,000
43112	NON-RESIDENT SEASON PASS	\$50,000.00	\$44,452	\$42,000
43120	DAILY FEES	\$360,000.00	\$315,612	\$375,000
43125	OUTINGS/TOURNAMENTS	\$48,500.00	\$29,322	\$20,000
43129	LEAGUE ENTRY FEES	\$7,000.00	\$5,130	\$10,000
43130	CART RENTAL	\$178,000.00	\$158,886	\$190,000
43140	PULL CART	\$1,500.00	\$1,077	\$1,200
43150	DRIVING RANGE	\$20,000.00	\$15,894	\$25,000
43160	SNACK SHOP		\$5,558	\$5,000
43180	OTHER-CHARGES	\$2,500.00	\$1,487	\$3,000
43181	PERMANENT TEE TIMES	\$7,000.00	\$6,560	\$9,000
43190	GIFT CERT. REDEEMED		-\$2,849	
43192	CASH OVER/UNDER		\$2,897	
43194	GIFT CARD SALES		\$1,644	
43196	EMPLOYEE DISCOUNT		-\$5,374	
43197	GRATUITY ACCOUNT		\$6	
43300	ACCESSORIES	\$2,500.00	\$2,478	\$2,500
43310	BALLS	\$25,000.00	\$6,172	\$9,000
43320	CLUBS	\$10,000.00	\$104	\$1,500
43330	CLOTHING	\$1,000.00	\$2,372	\$4,000
43340	HATS & CAPS	\$3,000.00	\$1,912	\$3,000
43350	GLOVES	\$2,500.00	\$3,506	\$2,500
43360	SHOES	\$3,000.00	\$3,392	\$1,500
43370	BAGS	\$500.00	\$1,039	\$500
43380	SPECIAL ORDER	\$500.00		
43400	ALCOHOLIC BEVERAGES	\$65,000.00	\$52,900	\$65,000
43410	NON-ALCHOLIC BEVERAGES	\$25,000.00	\$20,356	\$25,000
43420	PREPARED FOODS	\$10,000.00	\$18,672	\$22,000
43430	NON-PREPARED FOODS	\$6,000.00	\$5,268	\$6,000
43500	E-COMMERCE SALES	\$350,000.00	\$406	
		\$1,195,100.00	\$709,123	\$831,700
<u>OTHER REVENUES</u>				
48100	SETTLEMENT FEES		-\$8,620	
48110	EXPENSE REIMBURSEMENT		\$1,704	
48120	CONTRIBUTIONS & DONATIONS	\$2,200.00	\$2,250	\$2,000
48185	CELL TOWER RENT	\$32,832.00	\$30,096	
48180	OTHER INCOME	\$2,000.00	\$1,548	\$30,000
		\$37,032.00	\$26,978	\$32,000
		\$1,232,132.00	\$736,101	\$863,700
<u>EXPENSES</u>				

<u>PERSONNEL SERVICES</u>				
51140	FULL TIME	\$120,000.00	\$61,831	\$58,000
51150	PART TIME	\$125,000.00	\$129,025	\$120,000
51180	OTHER PERSONNEL SERVICES		\$227	
		\$245,000.00	\$191,083	\$178,000
<u>FRINGE BENEFITS</u>				
52110	HOSPITAL & LIFE INSURANCE	\$20,000.00	\$15,850	\$16,000
		\$20,000.00	\$15,850	\$16,000
<u>PROFESSIONAL SERVICES</u>				
53180	OTHER-PROFESSIONAL		\$5,368	\$3,000
		\$0.00	\$5,368	\$3,000
<u>UTILITIES/CLEANING</u>				
54110	ELECTRIC	\$20,000.00	\$20,302	\$20,000
54120	GAS	\$3,000.00	\$1,588	\$3,000
54130	WATER/SEWER	\$2,500.00	\$1,652	\$2,500
54180	OTHER LEASES	\$2,400.00	\$1,098	
54240	PEST CONTROL	\$550.00	\$407	\$400
		\$28,450.00	\$25,047	\$25,900
<u>MAINTENANCE & REPAIR</u>				
55120	BUILDINGS		\$1,022	\$5,000
55140	EQUIPMENT	\$16,000.00	\$15,487	\$10,000
		\$16,000.00	\$16,509	\$15,000
<u>COMMUNICATIONS</u>				
56110	TELEPHONE	\$5,000.00	\$5,117	\$6,000
56120	POSTAGE	\$200.00	\$194	\$200
56121	E-COMMERCE POSTAGE/SHIPPING	\$15,000.00		
56140	PRINTING/ADVERTISING/PUBL.	\$5,000.00	\$3,227	\$7,000
56150	TRAVEL	\$1,000.00	\$39	\$500
56160	TRAINING	\$3,000.00	\$1,795	\$3,000
56170	DUES & SUBSCRIPTIONS	\$5,500.00	\$7,090	\$7,000
		\$34,700.00	\$17,462	\$23,700
<u>COMMODITIES</u>				
57111	PURCH. RESALE-SNACK SHOP		\$384	
57119	INVENTORY VARIANCE		\$12,629	
57120	OPERATING SUPPLIES	\$10,000.00	\$11,881	\$7,500
57125	EBAY FEES	\$15,000.00		
57121	SALES TAX EXPENSE	\$11,000.00	\$7,857	\$9,000
57136	KITCHEN SUPPLIES	\$7,000.00	\$7,681	\$7,000
57138	JANITORIAL SUPPLIES	\$2,000.00	\$2,607	\$2,000
57140	OFFICE SUPPLIES	\$500.00	\$553	\$500
57150	UNIFORMS	\$2,000.00		
57160	GAS & OIL	\$12,000.00	\$9,563	\$10,000
57300	ACCESSORIES	\$9,000.00	\$1,625	\$2,000
57310	BALLS	\$4,550.00	\$3,857	\$7,200
57320	CLUBS	\$125,000.00	\$55	\$300
57330	CLOTHING	\$5,000.00	\$1,618	\$6,000
57340	HATS & CAPS	\$2,100.00	\$1,419	\$2,000

57350	GLOVES	\$2,800.00	\$2,081	\$2,500
57360	SHOES	\$2,800.00	\$2,484	\$2,000
57370	BAGS	\$350.00	\$775	\$800
57380	SPECIAL ORDER	\$2,100.00	\$135	
57400	ALCOHOLIC BEVERAGES	\$19,500.00	\$16,580	\$20,000
57410	NON-ALCHOLIC BEVERAGES	\$7,500.00	\$5,855	\$7,500
57420	PREPARED FOODS	\$6,600.00	\$6,777	\$12,000
57430	NON-PREPARED FOODS	\$1,800.00	\$2,295	\$3,000
		\$248,600.00	\$98,711	\$101,300
CAPITAL OUTLAY				
59180	CAPITAL-LEASES	\$22,000.00	\$21,491	\$22,000
		\$22,000.00	\$21,491	\$22,000
		\$614,750.00	\$391,521	\$384,900

GOLF MAINT.

<u>EXPENSES</u>		BUDGET	ACTUAL	BUDGET
<u>PERSONNEL SERVICES</u>		2011-12	4/30/2011	2010-11
51140	FULL TIME	\$93,808	\$90,247	\$87,776
51150	PART TIME	\$138,620	\$89,848	\$137,176
		\$232,428	\$180,095	\$224,952
<u>FRINGE BENEFITS</u>				
52110	HOSPITAL & LIFE INSURANCE	\$33,700	\$30,835	\$16,100
		\$33,700	\$30,835	\$16,100
<u>PROFESSIONAL SERVICES</u>				
53180	OTHER PROFESSIONAL SERVICES	\$5,000		
53185	BREAKER	\$1,700	\$240	\$1,500
		\$6,700	\$240	\$1,500
<u>UTILITIES/CLEANING</u>				
54110	ELECTRIC	\$1,500	\$1,454	\$1,750
54120	GAS	\$3,250	\$3,935	\$3,750
54130	WATER/SEWER	\$27,000	\$30,112	\$25,000
54210	DISPOSAL	\$6,000	\$5,650	\$3,800
		\$37,750	\$41,151	\$34,300
<u>MAINTENANCE & REPAIR</u>				
55110	LAND	\$20,000	\$6,896	\$18,000
55113	DRAINAGE	\$5,000	\$2,951	\$5,000
55115	IRRIGATION	\$7,000	\$7,614	\$3,000
55118	TREES/SHRUBS	\$5,000		\$5,000
55120	BUILDINGS	\$5,000	\$4,923	\$5,000
55140	EQUIPMENT	\$20,000	\$17,143	\$20,000
55180	OTHER-MAINTENANCE	\$2,000	\$3,084	\$2,000
		\$64,000	\$42,611	\$58,000
<u>COMMUNICATIONS</u>				
56110	TELEPHONE	\$2,800	\$2,574	\$2,620
56140	ADVERTISING	\$200	\$40	
56150	TRAVEL	\$1,000		\$1,000
56160	TRAINING	\$500		\$250
56170	DUES & SUBSCRIPTIONS	\$350	\$360	\$350
56190	EMERGENCY	\$0		
		\$4,850	\$2,974	\$4,220
<u>COMMODITIES</u>				
57120	OPERATING SUPPLIES	\$6,000	\$4,384	\$6,000
57130	CHEMICALS	\$13,520	\$9,677	\$10,000
57131	FUNGICIDES	\$60,445	\$61,491	\$37,100
57132	HERBICIDE	\$13,500	\$10,888	\$6,000
57133	INSECTICIDE	\$21,700	\$17,383	\$19,500

57135	FERTILIZER	\$15,900	\$9,189	\$16,200
57137	SMALL TOOLS		\$6,683	
57138	JANITORIAL SUPPLIES	\$5,000	\$1,446	\$5,000
57139	TEE & GREEN SUPPLIES	\$5,000	\$5,322	\$3,000
57150	UNIFORMS	\$3,000	\$705	\$3,000
57160	GAS & OIL	\$24,000	\$14,471	\$22,500
		\$168,065	\$141,639	\$128,300
580150	DEPRECIATION EXPENSE		\$82,320	
		\$0	\$82,320	
<i>CAPITAL OUTLAY</i>				
59110	LAND IMPROVEMENTS	\$0		
59120	BUILDING	\$0		
59140	EQUIPMENT	\$0		
59180	CAPITAL-LEASES	\$240	\$140	
		\$240	\$140	\$0
		\$547,733	\$522,005	\$467,372