

**BUDGET FOOTNOTES**  
**RECREATION FUND – MECHANICAL MAINTENANCE (557X5)**

**Grounds Division**

1. **Salaries: (\$24,400)** Expenses reflect an allocated portion of salaried staff and actual hours worked by hourly staff. The 2009/10 budget includes a portion of a full-time position that was left vacant to constrain expenses.
  
2. **IMRF Employer Contributions: (5,800)** To comply with State law governing the Illinois Municipal Retirement Fund, we have increased the number of staff participating in this retirement program. In addition, the employer's rate of contribution into the Illinois Municipal Retirement Fund has increased: from 6.5% in 2008/09, to 9% in 2009/10 and 12.5% in 2010/11.