

NOTICE OF MEETING
TUESDAY, February 12, 2013
6:00 p.m.

Park District of Highland Park
Board of Park Commissioners
West Ridge Center
636 Ridge Rd.
Highland Park, IL 60035

WORKSHOP MEETING AGENDA

- I. **CALL TO ORDER**
- II. **ROLL CALL**
- III. **ADDITIONS TO THE AGENDA**
- IV. **REVIEW OF THE 2013-2014 BUDGET/DEBT DISCUSSION**
- V. **REVIEW OF MASTER PLAN CONSULTANT PROPOSAL**
- VI. **REVIEW OF PLANS FOR DEER CREEK ENTRANCE AND LOBBY IMPROVEMENTS**
- VII. **REVIEW OF HIDDEN CREEK AQUAPARK DESIGN OPTIONS**
- VIII. **DATA SECURITY POLICY DRAFT**
- IX. **WELLNESS POLICY DRAFT**
- X. **REVIEW OF FEBRUARY VOUCHERS**
- XI. **OPEN TO PUBLIC TO ADDRESS BOARD**
- XII. **CLOSED SESSION PURSUANT TO THE FOLLOWING SECTIONS OF THE OPEN MEETINGS ACT:** Section 2(c)1 – the appointment, employment, compensation, discipline of the District including legal counsel for the District; Section 2(c)5 – the purchase or lease of real estate including discussion on whether a certain parcel of property should be acquired; Section (c)6 – the setting of a price for sale or lease of property owned by the District; Section (c) 11 – litigation against or on behalf of the District or where the District finds that an action is probable or imminent; Section 2(c) 21 – the discussion of minutes lawfully closed under the Act, whether for the purposes of approval of said minutes or for conducting the semi-annual review of the minutes as set forth in section 2.06 of the Act.; Section 2(c) 29 - for discussions between internal or external auditors and the Board. Possible action by the Board on items discussed in closed session.
- XIII. **ADJOURNMENT**

Persons with disabilities requiring reasonable accommodation to participate in this meeting should contact the Park District's ADA Compliance Officer, Liza McElroy, at the Park District's Administrative Office, 636 Ridge Road, Highland Park, IL Monday through Friday from 8:30 a.m. until 5:00 p.m. at least 48 hours prior to the meeting. Requests for a qualified ASL interpreter require five (5) working days advance notice. Telephone number 847-831-3810; fax number 847-831-0818.



Proposed Budget 2013-14

Park District of Highland Park

2013-14

Mission: To enrich community life through healthy leisure pursuits and an appreciation of the natural world.



BOARD OF COMMISSIONERS

Scott Meyers, President

Brian Kaplan, Vice-President

Calvin A. Bernstein

Elaine Waxman

Lori Flores Weisskopf

Liza McElroy, Executive Director/Secretary

Elliott F Becker, Finance Director/Treasurer

TABLE OF CONTENTS

Board Memorandum	i
Addendum 1 - Capital Replacement Plan	ii
Addendum 2 - Budget & Appropriation Ordinance	iii
"Your Tax Bill"	1
2012 Tax Levy	3
Proposed Budget Consolidated	4
Proposed Budget by Activity	7
Corporate Fund	10
Special Recreation	14
Recreation Fund	16
West Ridge Center Chart	23
Athletics Chart	25
Camps Chart	27
Hidden Creek AquaPark Chart	29
Centennial Ice Chart	31
Golf Chart	33
Recreation Center Chart	36
Tennis Chart	40
Heller Chart	44
Debt Service	46
Capital Projects	48
2013-2014 Recap	49



BOARD MEMORANDUM

February 12, 2013

To: Board of Commissioners
From: Elliott Becker, Director of Finance
C: Liza McElroy, Executive Director
Re: Fiscal 2014 Budget Park District of Highland Park: Executive Summary

Staff is pleased to present the proposed fiscal 2014 Park District of Highland Park Budget for the Park Board's consideration. This budget represents the fiscal priorities for the year ending March 31, 2014.

Guided by the Park District's mission, the proposed budget complies with the provisions of the Park District Code. It is also aligned with the Board approved *Budget Philosophy and Guidelines* as well as the *Fiscal Operations and Business Policies*.

In response to the Park District's goal of long-term financial stability, sustainability, and the ongoing maintenance of Park District assets, the proposed budget focuses on debt service and capital as well as operations.

Budget Preparation

The budget process is a collaborative effort. Staff prepares and presents their budgets to the Executive Director and Finance Director for review and approval. Following revisions, the final draft is compiled and presented to the Park Board for approval.

Budgets are prepared based on actual activity from the previous year combined with current trends and economic conditions. In spite of marginal improvements to the general overall economy, the 2014 proposed budget is based on very conservative assumptions.

Staff continues to place a high priority on opportunities to increase revenues, where possible, while keeping expenditures to a minimum. Fees are regularly reviewed, and were studied closely as part of this budgeting process. Consequently, the proposed budget reflects minimal, if any, growth in revenue generating operations.

From an expenditure standpoint, this budget is prepared based on worst case scenarios. Staff is confident that the goals presented are challenging but within the reach of the District. It should be noted that some items, especially those that relate to capital, may be deferred or replaced by other initiatives as priorities dictate.

Financial Summary

Below is a financial summary comparing revenues and expenditures to the prior year's budget and the last completed fiscal year.

Revenue Analysis

	Actual	Budget	Proposed	Difference	%
	2012	2013	2014	Dollars	Change
Corporate Fund	4,686,745	4,658,700	5,805,673	1,146,973	24.6%
Special Recreation	676,290	658,056	380,297	(277,759)	-42.2%
Recreation	13,089,383	13,417,776	12,369,930	(1,047,846)	-7.8%
Subtotal w/o Debt Service and Capital	\$18,452,418	\$18,734,532	\$18,555,900	(\$178,632)	-1.0%
Bond & Interest Fund	2,783	-	-	-	-
Capital Projects Fund	265,429	424,000	1,355,000	931,000	219.6%
Total Budget	\$ 18,720,630	\$19,158,532	\$19,910,900	\$752,368	3.9%

Expenditure Analysis

	Actual	Budget	Proposed	Difference	%
	2012	2013	2014	Dollars	Change
Corporate Fund	3,902,278	5,559,008	6,098,905	539,897	9.7%
Special Recreation	366,491	356,673	752,608	395,935	111.0%
Recreation	11,479,982	11,501,043	\$ 11,358,074	(142,969)	-1.2%
Subtotal w/o Debt Service and Capital	\$15,748,751	\$17,416,724	\$18,209,587	\$792,863	4.6%
Bond & Interest Fund	914,602	909,755	855,894	(53,861)	- 5.9%
Capital Projects Fund	1,681,721	5,557,302	9,104,138	3,546,836	63.8%
Total Budget	\$18,345,074	\$23,883,781	\$28,169,619	\$4,285,838	17.9%

Net

	Actual	Budget	Proposed	Difference	%
	2012	2013	2014	Dollars	Change
Corporate Fund	784,467	(900,308)	(293,232)	607,076	67.4%
Special Recreation	309,799	301,383	(372,311)	(673,694)	-223.5%
Recreation	1,609,401	1,916,733	1,011,856	(904,877)	-47.2%
Subtotal w/o Debt Service and Capital	\$2,703,667	\$1,317,808	\$346,313	(\$971,495)	-73.7%
Bond & Interest Fund	911,819	(909,755)	(855,894)	53,861	5.9%
Capital Projects Fund	(1,416,292)	(5,133,302)	(7,749,138)	(2,615,836)	- 51.0 %
Total Budget	\$375,556	(\$4,725,249)	(\$ 8,258,719)	(\$3,533,470)	-74.8%

2014 Proposed Budget Summary

Districtwide, the proposed budget reflects a deficit of \$8,258,719. This deficit is a result of the District's allocation of previously held reserves to fund the District's capital initiatives in keeping with the internally generated five-year capital plan. The capital plan will continue to be updated, and staff expects the document to change somewhat when the master plan is completed. The capital expenditures in fiscal 2014 are reflective of those items that staff feels need to be addressed within the next year.

The District wide deficit is planned, and should not be confused with the primary focus of the budget which is operations, particularly within the Corporate and Recreation Funds. However, based on review of the District's financial condition, there are not adequate reserves to completely fund the five-year capital plan, and the District will eventually need to look for other funding resources.

In the Corporate and Recreation Funds, the District's two principal operating funds, the District proposes an operating surplus of \$718,624. This surplus is based on the budgeted surplus in Recreation of \$1,011,856 minus the deficit in the Corporate Fund of \$293,232. As will likely be the case at the end of Fiscal 2013, that surplus will be transferred to the Capital Projects Fund. The surplus is reduced to \$346,313 when the Special Recreation Fund is included.

The overall operating surplus is approximately \$280,000 less than what is typical for the two main operating funds. Some of the factors that created the decrease appear below:

- **Flat tax levy-** This is the third year the District did not raise its overall levy.
- **Participation is decreasing-** Fewer young people, the primary source of participation in programs, are moving into the area.
- **Competition-** Especially in the area of Fitness and Camp as local competition has had a significant impact on the amount of revenue the District is able to maintain.
- **Investment Income-** Interest rates continue to provide minimal return.
- **Change in Scholarship Program-** The proposed budget recommends an increase in available resources of \$40,000 to provide recreational opportunities for those who are unable to afford them.

However, despite these factors, the operating budget is essentially flat with revenues anticipated to go down by 1% and expenditures increasing by 4.6%. The increase in expenditures is due to an increased investment in IT, additional part-time park staff, and a change in Communication allocations.

Corporate Fund

The Corporate Fund includes administrative expenses such as IMRF, Police Services, Public Liability (insurance) and Audit Fees which until this year had been levied for separately. In addition, the Corporate Fund also accounts for activity in general operations, planning, and parks.

Corporate Administration

	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget vs Projection	Per Cent Change	Proposed FY 2014	Budget 2013 vs Budget 2014	% Change
Rev	4,617,441	4,625,860	4,574,500	(51,360)	-1.1%	5,772,873	1,147,013	24.8%
Exp	1,809,924	3,349,305	3,142,564	(206,741)	-6.2%	3,695,043	345,738	10.3%
Net	2,807,517	1,276,555	1,431,936	155,381	12.2%	2,077,830	801,275	62.8%

Parks

	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget vs Projection	Per Cent Change	Proposed FY 2014	Budget 2013 vs Budget 2014	% Change
Rev	69,305	32,840	113,500	80,660	245.6%	32,800	(40)	0.1%
Exp	2,092,355	2,209,703	2,168,251	(41,452)	-1.9%	2,403,862	194,159	8.8%
Net	(2,023,050)	(2,176,863)	(2,054,751)	122,112	5.6%	(2,371,062)	(194,199)	-8.9%

Total

	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget vs Projection	Per Cent Change	Proposed FY 2014	Budget 2013 vs Budget 2014	Per Cent Change
Rev	4,686,746	4,658,700	4,688,000	29,300	0.6%	5,805,673	1,146,973	24.2%
Exp	3,902,279	5,559,008	5,310,815	(248,193)	-4.5%	6,098,905	538,897	9.7%
Net	784,467	(900,308)	(622,815)	277,491	30.8%	(293,232)	607,076	67.4%

Corporate Fund Fiscal 2013 Highlights

- Although the year is not yet complete, projections indicate that the Corporate Fund will generate a deficit of \$622,815, or \$277,491 less than the budgeted deficit of \$900,308. The improvement in large part can be traced to an unanticipated donation of \$75,000 to help support the construction of the Debbie Gottlieb Beitler Dog Park and a decrease to salaries and benefits for positions that were not filled for the entire fiscal year.
- The Corporate Fund's share of property tax revenue was increased to cover administrative expenses that were previously paid out of the Recreation Fund.
- Executed an Advanced Refunding on the District's existing debt service culminating in savings to the District in excess of \$600,000 over the remaining life of the Bonds, and \$55,000 in fiscal 2014.
- Maintained the District's AAA bond rating.
- Paid off the District's \$6.2 million liability with IMRF which projects to future savings in excess of \$10 million. The savings in fiscal 2014 is \$91,000.
- Contracted with a land planner to develop a Master Plan for the District. Work on the plan is to take place in fiscal 2014.
- Expanded the Communications Department to maximize the benefits of social media, electronic communication, and daily website maintenance.
- Expanded the Purchase Card program to achieve greater efficiencies and rebates.
- Improved technology infrastructure based on recommendations from the Technology Assessment.
- Enhanced the District's risk management efforts through the addition of a full-time safety coordinator.
- Developed a comprehensive set of business and financial policies.
- As part of the long-range plan, formalized a Capital Replacement and Improvement Plan that will assure the District has adequate resources to continue to provide quality facilities and park services.
- Transfers from the Corporate and Recreation Funds were made to the Capital Projects Fund to be consistent with the District's Fund Balance Policy.
- Improved return on investment of investible resources through the expansion of eligible financial institutions.
- Updated fixed asset records.
- Initiated planning for the completion of the Smart Energy Design Assistance Corp (SEDAC) energy conservation recommendations.

Corporate Fund Fiscal 2014 Goals

- Invest in video monitors to consistently deliver the District's message at all facilities. Cost is \$750 per facility.
- Renovate playgrounds at Olson Park (\$190,000) and Sherwood Park (\$220,000). Complete renovation at Mooney Park (\$110,000).
- With the assistance of the City of Highland Park, reconstruct the Central Park Bluff Stairs. District cost is \$300,000.
- To provide staff with better resources to manage finances, complete the purchase and installation of new financial software (Incode) at a cost of \$20,000.
- Implement recommendations from the workload activity study.
- Analyze the benefits of moving to a cloud based (software as a service) Email system.
- Update park fleet through the acquisition of six vehicles and five mowers. Total cost of all capital for parks is \$376,500.
- To increase efficiencies and reduce costs, purchasing of office and cleaning supplies will be centralized.
- Formalize a five-year Capital Replacement and Improvement Plan that will assure the District has adequate resources to continue to provide quality facilities and services.
- Continue to investigate opportunities in the debt markets to assist in funding of the Capital Plan.
- To improve communications, accountability, and leadership Districtwide, staff will invest in quality programs at a cost of \$40,000.
- Develop the Park District of Highland Park University (PDPHU) internal staff resource center. PDHPU will focus on the development of key skill sets such as leadership, training, personnel, and other Human Resource related activity.
- Construction begins on the Great Lakes Fisheries Ecological Restoration Project at Rosewood Beach at a cost of \$1.7 million beginning a significant effort to create an extraordinary and long lasting community park. Included in this goal is the beginning of a partnership with the US Army Corps of Engineers. The USACE will pay 65% of the beach restoration project costs with the District to pay the remainder.
- Complete District wide Master Plan.
- Continue to tweak the Property Tax Levy to insure that administrative costs are adequately levied for in the Corporate Fund.

Recreation Fund

The Recreation Fund accounts for all of the activity for programs and facilities. It is supported by administrative costs that directly relate to its operations.

Revenues	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget vs Projection	% Change	Proposed FY 2014	Budget 2013 vs Budget 2014	% Change
Administration	4,272,292	4,810,687	4,744,311	(66,376)	-1.4%	3,777,947	(1,032,740)	-21.5%
SMILE	5,388	3,900	4,000	100	2.6%	0	(3,900)	-100.0%
West Ridge	602,944	621,605	538,906	(82,699)	-13.3%	603,840	(17,765)	-2.9%
Athletics	915,475	985,232	843,942	(141,290)	-14.3%	1,012,891	27,659	2.8%
Communications	0	0	0	0		0	0	
Camps	1,030,148	1,053,525	938,552	(114,973)	-10.9%	898,308	(155,217)	-14.7%
Rosewood	8,296	8,300	11,631	3,331	40.1%	11,900	3,600	43.4%
Special Events	28,020	27,185	26,766	(419)	-1.5%	45,253	18,068	66.5%
Hidden Creek	412,054	436,175	505,947	69,772	16.0%	494,567	58,392	13.4%
Ice	965,018	997,529	1,054,926	57,397	5.8%	1,024,130	26,601	2.7%
Park Avenue Beach	105,954	113,537	92,140	(21,397)	-18.9%	77,176	(36,361)	-32.0%
RCHP-Admin	151,600	159,740	178,375	18,635	11.7%	171,050	11,310	7.1%
RCHP-Fitness	1,257,093	1,357,014	1,192,367	(164,647)	-12.1%	1,285,089	(71,925)	-5.3%
RCHH-Aquatics	252,790	282,474	249,505	(32,969)	-11.7%	244,692	(37,782)	-13.4%
Heller	854,070	320,774	323,969	3,195	1.0%	336,974	16,200	5.1%
Deer Creek	1,226,001	1,225,864	1,383,864	158,000	12.9%	1,319,068	93,204	7.6%
SVGC-Pro Shop	1,001,256	1,014,235	1,052,735	38,500	3.8%	1,067,045	52,810	5.2%
SVGC-Maint	984	0	38,914	38,914		0	0	
Totals	13,089,383	13,417,776	13,180,850	(236,926)	-1.8%	12,369,930	(1,047,846)	-7.8%

Recreation Fund (Cont.)

Expenditures	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget vs Projection	% Change	Proposed FY 2014	Budget 2013 vs Budget 2014	% Change
Administration	1,532,798	2,029,777	1,884,673	(145,104)	-7.15%	2,038,010	8,233	0.4%
SMILE	-111	0	0	0		0	0	0
West Ridge	910,682	979,475	867,549	(111,926)	-11.4%	855,818	(123,657)	-12.6%
Athletics	1,113,959	1,000,716	892,500	(108,216)	-10.8%	1,050,560	49,844	5.0%
Communications	226,065	303,071	264,035	(39,036)	-12.9%	196,600	(106,471)	-35.1%
Camps	638,731	675,921	651,833	(24,088)	-3.6%	626,798	(49,123)	-7.3%
Rosewood	47,080	68,677	62,341	(6,336)	-9.2%	61,459	(7,218)	-10.5%
Special Events	121,428	127,404	153,499	26,095	20.4%	191,973	64,569	50.7%
Hidden Creek	594,527	602,488	531,001	(71,487)	-11.9%	656,544	54,056	9.0%
Ice	1,031,463	862,717	864,907	2,190	0.3%	972,269	109,552	12.7%
Park Avenue Beach	97,217	88,196	73,000	(15,196)	-17.2%	64,406	(23,790)	-27.0%
RCHP-Admin	1,085,269	1,003,343	929,793	(73,550)	-7.3%	1,012,129	8,786	0.9%
RCHP-Fitness	642,181	659,725	501,225	(158,500)	-24.0%	521,788	(137,937)	-20.9%
RCHH-Aquatics	305,258	287,978	320,918	32,940	11.4%	305,171	17,193	6.0%
Heller	760,715	652,751	638,197	(14,554)	-2.2%	640,098	(12,653)	-1.9%
Deer Creek	1,103,883	976,499	1,033,299	56,800	5.8%	996,622	20,123	2.1%
SVGC-Pro Shop	437,310	407,617	379,200	(28,417)	-7.0%	422,982	15,365	3.8%
SVGC-Maint	831,527	774,688	745,881	(28,807)	-3.7%	744,847	(29,841)	-3.9%
Totals	11,479,982	11,501,043	10,793,851	(707,192)	-6.15%	11,358,074	(142,969)	-1.2%

Recreation Fund (Cont)

Net	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget vs Projection	% Change	Proposed FY 2014	Budget 2013 vs Budget 2014	% Change
Administration	2,739,494	2,780,910	2,859,638	78,728	2.8%	1,739,937	(1,040,973)	-37.4%
SMILE	5,499	3,900	4,000	100	2.6%	0	(3,900)	100.0%
West Ridge	(307,738)	(357,870)	(328,643)	29,227	8.2%	(251,978)	105,892	29.6%
Athletics	(198,484)	(15,484)	(48,558)	(33,074)	-213.6%	(37,669)	(22,185)	-143.0%
Communications	(226,065)	(303,071)	(264,035)	39,036	12.9%	(196,600)	106,471	35.1%
Camps	391,417	377,604	286,719	(90,885)	-24.1%	271,510	(106,094)	-28.1%
Rosewood	(38,784)	(60,377)	(50,710)	9,667	16.0%	(49,559)	10,818	17.9%
Special Events	(93,408)	(100,219)	(126,733)	(26,514)	-26.5%	(146,720)	(46,501)	-46.4%
Hidden Creek	(182,473)	(166,313)	(25,054)	141,259	84.9%	(161,977)	4,336	2.6%
Ice	(66,445)	134,812	190,019	55,207	41.0%	51,861	(82,951)	-61.5%
Park Avenue Beach	8,737	25,341	19,140	(6,201)	-24.5%	12,770	(12,571)	-49.6%
RCHP-Admin	(933,669)	(843,603)	(751,418)	92,185	10.9%	(841,079)	2,524	0.3%
RCHP-Fitness	614,912	697,289	691,142	(6,147)	-0.9%	763,301	66,012	9.5%
RCHH-Aquatics	(52,468)	(5,504)	(71,413)	(65,909)	1197.5%	(60,479)	(54,975)	-998.8%
Heller	93,355	(331,977)	(314,228)	17,749	5.4%	(303,124)	28,853	8.7%
Deer Creek	122,118	249,365	350,565	101,200	40.6%	322,446	73,081	29.3%
SVGC-Pro Shop	563,946	606,618	673,535	66,917	11.0%	644,063	37,445	6.2%
SVGC-Maint	(830,543)	(774,688)	(706,967)	67,721	8.7%	(744,847)	29,841	3.9%
Totals	1,609,401	1,916,733	2,386,999	470,266	24.5%	1,011,856	(904,877)	-47.2%

Recreation Fund Fiscal 2013 Highlights

- Although the year is not yet complete, projections indicate that the Recreation Fund will generate a surplus of \$2,386,999, or \$470,266 more than the budgeted surplus of \$1,916,733. Essentially, except where operations dictated otherwise, the District reduced expenditures in excess of \$700,000 district wide. Details specific to certain programs appears below.
- Staff experienced an unanticipated drop in Girls Play Strong Camp which impacts athletics adversely.
- Weather provided increases in revenues at Sunset Valley Golf Course and Hidden Creek Aqua Park.
- Revenues at the Fitness Center were down 12% from budget, primarily due to drops in membership early in the year. Staff has seen a rebound in those figures as the year went on. However, while revenues decreased 12%, expenditures decreased by 24% with no drop in service.
- Deer Creek's expenditures are up as the result of increases in revenue. Additional staff was necessary to support the programs.
- Revenues at Centennial Ice Arena increased as rental rates increased.
- Expended \$4 per Highland Park resident in special event programming. This provided recreational opportunities for residents who may not be able to participate in traditional programming.
- Standardized staff apparel throughout the District's facilities.
- To expand self-guided opportunities for visitors the District will create nature play area, installed observation beehive and developed interpretive trail guide at the Heller Nature Center.
- Converted a section of the Red Trail at Heller from woodchips to stone to increase durability and provide for handicapped accessibility.
- Reduced staffing expense at Deer Creek Courts by adjusting for low enrollment programs.
- Decreased salary costs at West Ridge by reducing desk attendant and custodial hours.
- Made greater use of Full-Time staff in Outdoor Adventure Camp to ensure quality and labor cost reduction.
- Increased honey production from prior year.
- Maintained athletic fields under the guidelines of the Natural Turf Management Program.
- Decreased salary expense line item at Centennial by reducing staff in programs with low enrollment.
- Through the restructuring of life guards, reduced staffing expense at Hidden Creek Aqua Park.
- Generated additional rental revenue at the West Ridge Center by promoting the newly renovated gym and multi-purpose room.

Recreation Fund 2014 Budget Goals

- Provide ADA accessible entrance at Deer Creek indoor tennis facility and improve customer service area at a cost of \$300,000.
- Revitalize and upgrade the spin studio with new bikes that include power output systems at a cost of \$75,000.
- Expand scholarship program to increase program participation for individuals in financial need to \$142,000, an increase of \$38,000.
- Replace the sand pit area at Hidden Creek AquaPark with an alternative recreation activity to serve young children at a cost of \$600,000.
- Purchase new entry way furniture and equipment at the West Ridge Center at a cost of \$10,000.
- Upgrade Heller Nature Center's cross country ski rental equipment and expand self-guided opportunities for Nature Center visitors.
- Reduce overlapping hours for the front desk and desk staff at the Recreation Center reducing cost by \$11,743. Also, reduce hours at Kid Fit to save \$8,600.
- To insure that operations at the Centennial Ice Arena are not compromised, the District will acquire a generator at a cost of \$200,000.
- Coordinate with partners such as Team One Lacrosse, North Shore Baseball Academy, and Full Package to create clinics. Anticipated revenue generated is \$8,000.
- Increase open gym time for the 11-18 year old demographic.
- Implement a formal revenue policy to set a standard for all Park District programs.
- Increase fees for programs and facilities when appropriate.
- Increase participation in Girls Play Strong by adjusting marketing approach.
- To increase participation, management of the 5th to 7th grade sports camp will move from camps to athletics.

Fund Information

Special Recreation: The Special Recreation Fund supports programs for people with developmental and physical challenges and provides resources to make the District's facilities ADA accessible. The District, by law, is able to levy .004% of the Equalized Assessed Valuation to cover these costs. However, the District takes a conservative approach within this fund and will only levy for its specific needs. In Fiscal 2013, the District analyzed the ADA transition plan and prioritized those items to include in the 2013 and subsequent capital plans.

Capital Projects Fund: A listing of capital projects for the coming fiscal year appears immediately following this executive summary in the attached addendum. This addendum essentially replicates the capital plan presented to the Board of Commissioners on December 6, 2012. It is the District's intent to formulate a long range capital plan to determine priorities and available resources in conjunction with its Master Plan.

Debt Service Fund: The Debt Service Fund pays the Debt Service on the District's currently outstanding debt. Although the District has the opportunity to levy annually in this fund to take advantage of its debt service extension base it has not done so in three years. A transfer from the Capital Projects Fund will provide the resources to make payments out of this fund.

At present, the District has two outstanding liabilities that relate to the construction of the Recreation Center. In 2012, the District executed an advanced refunding thereby reducing the amount of resources to be expended by approximately \$55,000. No additional debt issuances were considered in the preparation of this proposed budget.

Additional Information

Property Tax Revenue: Until a detailed master plan is completed and the District can better assess its long range needs, the Park Board has chosen to maintain its 2012 property tax levy (2013 tax year) at the same dollar amount as it has since 2010 when it cut taxes by approximately 10%.

Salaries and Benefits: The 2014 budget is based upon full and part-time wage increases of 3%. This increase is based on a salary survey of twenty different agencies determined to be comparable in nature to the Park District of Highland Park. The result of that survey showed an average increase of 2.62%.

Health Insurance: The Park District estimates that its insurance rates will go up by an average of 5.8% in fiscal 2014. During fiscal 2013, the District began offering health insurance benefits, 50% of the single premium, to staff that works at least 1,560 hours annually. The impact to the District was minimal and staff expects it to remain so.

Community Relations: The Park District will continue to expand its efforts to develop, strengthen, and foster relationships with local community groups, business leaders, elected officials, local governmental entities, and Park District residents. These ongoing efforts are done in order to increase support and interest in activities, and will continue to positively reflect on the District.

Conclusion

Property taxes will account for 49.5% of the District's resources in 2014. In accordance with the District's Strategic Plan, staff will continue to focus efforts on reducing expenses where possible. In addition, user fees will be increased when practical and feasible to do so further reducing the burden on taxpayers.

The District will continue to work toward its goal of sustainability while providing memorable recreational experiences, clean and safe facilities, and excellent customer service reflective of the expectations of the Park District of Highland Park.

Addendum 1						
Park District of Highland Park						
Capital Replacement Plan						
Fiscal 2014						
Nonrecurring Capital Expenditures						
District Wide						
		ADA Improvements (2nd of 5 years)			\$250,000	
		Security Enhancements			70,000	
		Emerald Ash Borer Removal			135,678	
						\$455,678
Hidden Creek						
		Amenities Upgrade			600,000	600,000
Rosewood Beach						
		Beach Improvements			3,000,000	
		GLFER			1,800,000	
						4,800,000
Central Park						
		Bluff Slope Engineering/Restoration			40,000	
		Bluff Stairway Replacement			300,000	
						340,000
Park Avenue Beach						
		Drainage System (Engineering)			15,000	
		Floating Dock (Engineering)			10,000	
		Concrete Ramp (Engineering)			15,000	
						40,000
Ravine Drive						
		Building Demolition			275,000	
						275,000
West Ridge						
		Finance Basement Abatement and Storage			47,500	47,500
Total 2014 Nonrecurring Capital Expenditures						\$6,558,178

Park District of Highland Park						
Capital Replacement Plan						
Fiscal 2014						
Maintenance-Based Capital Expenditures						
District Wide						
		Asphalt Paving			\$95,000	
		Natural Areas Management			12,000	
		Desktops			17,160	
		Laptops			15,600	
		Receipt Printer			3,500	
		Server			11,000	
						\$154,260
Deer Creek						
		Indoor Tennis Backdrop			15,000	
		Entry and Lobby Improvements			300,000	
		Replace Lamps			100,000	
		Concrete Foundation Repairs			40,000	
						455,000
Hidden Creek						
		Pool Shell Painting			20,000	
		Variable Frequency Drives			25,000	
						45,000
Cloverdale Park						
		Tennis Court Repair/Color			9,100	
						9,100
D. Cuniff Park						
		Tennis Court Overlay/Repair/Color			126,000	
		Tennis Court Fence Replacement			111,000	
						237,000
Kennedy Park						
		Basketball Court Overlay			9,000	
						9,000
L. Fink Park						
		Ballfield Dugout Fencing			4,200	
						4,200
Mooney Park						
		Playground Renovation (SR \$22,000)			110,000	
		Shelter Repair/Renovation			8,500	
						118,500
Old Elm Park						
		Basketball Court Overlay			8,800	
						8,800
Olson Park						
		Playground Renovation (SR \$38,000)			190,000	
						190,000
Sherwood Park						
		Playground Renovation (SR \$48,000)			190,000	
						190,000

Park District of Highland Park						
Capital Replacement Plan						
Fiscal 2014						
Skokie Riverwoods						
			Restoration Monitoring and Maint		10,000	
						10,000
Woodridge Park						
			Basketball Court Overlay/Repair/Color		15,300	
			Tennis Court Overlay/Color		26,500	
			Tennis Fence Replacement		24,000	
						65,800
Park Operations						
			Medium Duty Dump Truck		30,000	
			Heavy Duty Truck-Dump Flatbed		85,000	
			Medium Duty Dump Truck		30,000	
			Crew Cab Pickup		27,000	
			Cargo Van		25,000	
			Aerator PTO Power Core Aerator		30,000	
			Zero Turn Mower		14,000	
			Zero Turn Mower		14,000	
			Zero Turn Mower		14,000	
			Zero Turn Mower		14,000	
			Zero Turn Mower		14,000	
			15 Passenger Van		25,000	
			Ford Expedition With Hitch		32,000	
			Enclosed Landscape Trailer		10,000	
			Infield Groomer		12,500	
						376,500
Centennial						
			Design Fees		20,000	
			Cooling Tower		120,000	
			Compressor 3 Rebuild		20,000	
			Generator		200,000	
						360,000

Park District of Highland Park						
Capital Replacement Plan						
Fiscal 2014						
		Rec Center				
		30 Spin Bikes			75,000	
		Building Sign Out Front			25,000	
		Locker Room Benches			30,000	
		Cardio Upgrade Replacement			30,000	
		Pool Filter Mechanical Replacement			5,000	
		Pool Lighting Replacement			10,000	
		Furnace Coil Replacement			10,000	
		Ozonator in Pool			5,000	
						190,000
		Sunset Valley Golf Course				
		Utility Vehicle 1			18,500	
		Green Rollers 3 Gang			6,500	
		Reel Grinder			40,000	
		Sand Pro			22,000	
		Tee Ball Washers/Garbage Cans			12,000	
		Utility Vehicle 2			19,000	
		Garage Door Replacement			4,800	
						122,800
		Total 2014 Maintenance Based Expenditures				2,545,960
		Total Capital Expenditures				9,104,138

Addendum 2

**PARK DISTRICT OF HIGHLAND PARK
COMBINED BUDGET
AND
APPROPRIATION ORDINANCE
FISCAL YEAR 2013-2014**

BOARD OF PARK COMMISSIONERS

**Scott Meyer, President
Brian Kaplan, Vice President
Calvin A. Bernstein
Lori Weisskopf
Elaine Waxman**

Elliott Becker, Treasurer

Liza McElroy, Executive Director

**AN ORDINANCE FOR A COMBINED BUDGET AND APPROPRIATION
FOR THE PARK DISTRICT OF HIGHLAND PARK FOR
THE FISCAL YEAR BEGINNING APRIL 1, 2013 AND
ENDING MARCH 31, 2014**

WHEREAS, the Board of Park Commissioners of the Park District of Highland Park, Lake County, Illinois, caused to be prepared in tentative form an annual combined Budget and Appropriation Ordinance and the Secretary of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon, and

WHEREAS, a public hearing was held as to such Budget and Appropriation Ordinance on the **23rd day of April, 2013** and notice of said hearing was given at least one week prior thereto as required by law and all other legal requirements have been complied with,

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS OF THE PARK DISTRICT OF HIGHLAND PARK, LAKE COUNTY, ILLINOIS AS FOLLOWS:

SECTION 1: That the amounts herein set forth, or so much thereof as may be authorized by law and as may be needed, are hereby budgeted and appropriated for the corporate purposes of the Park District of Highland Park, Lake County, Illinois to defray all necessary expenses and liabilities of said Park District, as specified in Section 2 for the fiscal year, beginning April 1, 2013 and ending March 31, 2014.

SECTION 2: The amount budgeted and appropriated for each object or purpose is as follows:

I. The amount Budgeted and Appropriated for Corporate Purposes:

	<u>Budget</u>	<u>Appropriation</u>
Salaries	\$2,571,774	\$2,828,951
Contractual Services	1,047,297	1,152,027
Insurance - Health & Life	902,700	992,970
Materials & Supplies	200,363	220,399
Maintenance & Landscaping	198,211	218,032
Utilities	100,143	110,157
Pension	1,078,417	1,186,259
 Total Budgeted and Appropriated for Corporate Fund:	 <u>6,098,905</u>	 <u>6,708,796</u>

II. The amount Budgeted and Appropriated for District's Share of Expenses of Joint Recreational Programs for the Handicapped:

Transfer to Capital Projects Fund	\$358,000	\$393,800
Payments to North Suburban Recreation Association (N.S.S.R.A.)	<u>752,608</u>	<u>\$827,869</u>
 Total Budgeted and Appropriated for Handicapped Recreation Fund:	 <u>\$1,110,608</u>	 <u>\$1,221,669</u>

III. The amount Budgeted and Appropriated for Recreation Purposes:

	<u>Budget</u>	<u>Appropriation</u>
Salaries	\$4,517,847	\$4,969,632
Contractual Services	1,289,559	1,418,515
Insurance - Health & Life	916,359	1,007,995
Materials & Supplies	349,769	384,746
Maintenance & Landscaping	321,354	353,489
Utilities	639,584	703,542
Pension Contributions	492,342	541,576
Cost of Goods Sold	33,300	36,630
Instructional Program Expenses	2,663,060	2,929,366
Capital Outlay	134,900	148,390
Transfer Out		0
 Total Budgeted and Appropriated for the Recreation Fund:	 <u>\$11,358,074</u>	 <u>\$12,493,881</u>

IV. The amount Budgeted and Appropriated for the Debt Service Fund:

Principal	\$610,000	\$671,000
Interest	245,894	270,483
 Total Budgeted and Appropriated for the Debt Service Fund:	 <u>\$855,894</u>	 <u>\$941,483</u>

V. The amount Budgeted and Appropriated for the Capital Projects Fund:

Contractual Services	\$257,678	\$283,446
Capital Outlay	8,846,460	9,731,106
Transfer to Debt Service Fund	855,894	941,483
 Total Budgeted and Appropriated for the Capital Projects Fund:	 <u>\$9,960,032</u>	 <u>\$10,956,035</u>

Total Estimated Expenditures Budgeted (All Funds) \$29,383,513

Total Estimated Expenditures Appropriated (All Funds) \$32,321,864

Summary of Funds Budgeted and Appropriated

	<u>Budget</u>	<u>Appropriation</u>
Corporate Fund	6,098,905	6,708,796
Special Recreation Fund	1,110,608	1,221,669
Recreation Fund	11,358,074	12,493,881
Debt Service Fund	855,894	941,483
Capital Projects Fund	<u>9,960,032</u>	<u>10,956,035</u>
Total Budgeted	<u>29,383,513</u>	
Total Appropriated		<u>32,321,864</u>

Each of said sums of money and the aggregate thereof are deemed necessary by the Board of Park Commissioners of the Park District of Highland Park to defray the necessary expenses and liabilities of the foresaid Park District during the fiscal year beginning the 1st day of April, 2013 and ending the 31st day of March, 2014 for the respective purpose set forth.

SECTION 3: All unexpended balances of the appropriation for the fiscal year ending the 31st day of March, 2013 and prior years to the extent not otherwise re-appropriated for other purposes herein are hereby specifically re-appropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation ordinance, pursuant to law.

All receipts and revenue not specifically appropriated, and all unexpended balances from preceding fiscal years not required for the purpose for which they were appropriated and levied shall constitute the corporate fund and shall be placed to the credit of such fund.

SECTION 4: Pursuant to law the following determinations have been and are hereby made a part hereof:

- | | | |
|-----|---|--------------|
| (A) | Cash on hand and short term investments at the beginning of the fiscal year: | \$19,576,210 |
| (B) | Estimate of cash expected to be received during the fiscal year from all sources: | \$21,124,794 |
| (C) | Estimate of expenditures contemplated for the fiscal year: | \$29,383,513 |
| (D) | Estimate of cash and short term investments expected to be on hand at the end of the fiscal year: | \$11,317,491 |

SECTION 5: All ordinance or parts of ordinances conflicting with any of the provisions of this Ordinance be and the same are hereby modified or repealed. If any item or portion of this Ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such item or the remainder of this Ordinance.

SECTION 6: This Ordinance is not intended or required to be in support of or in relation to any tax levy made by the Park District during the fiscal year beginning April 1, 2013 and ending March 31, 2014, or any other fiscal year.

SECTION 7: This Ordinance shall be in full force and effect immediately upon its passage and approval according to law. A certified copy of the Ordinance shall be filed with the County Clerk of Lake County, Illinois, together with the certificate of the Chief Fiscal Officer of the Park District certifying revenues by source anticipated to be received by the Park District, within thirty (30) days after its passage and approval, as provided by law.

Adopted this 23rd Day of April, 2013 pursuant to a roll call vote.

Roll Call Vote: Ayes:

 Nays:

Absent and Not Voting:

Ordinance Approved:

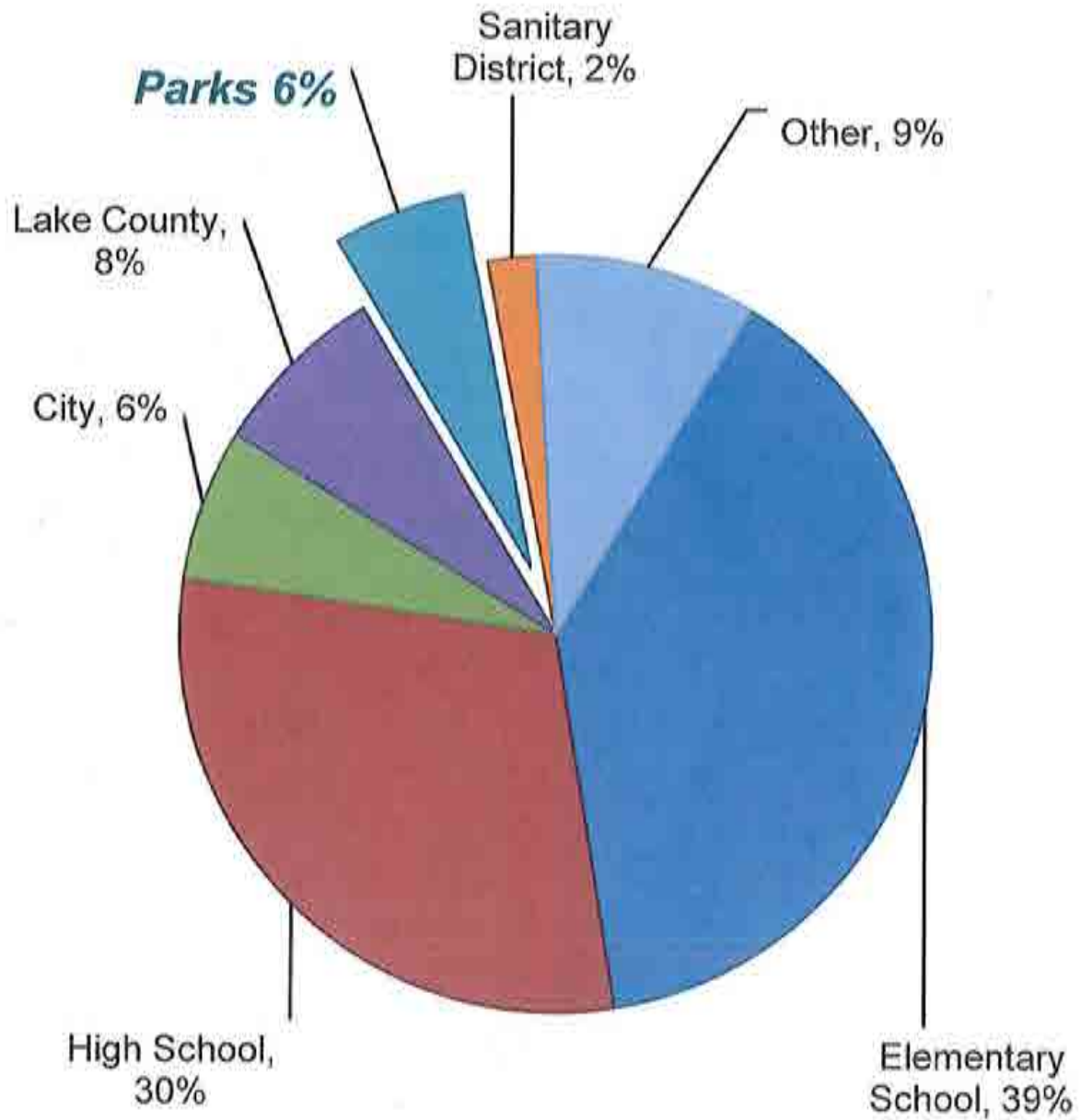
ATTEST:

Scott Meyers, President
Board of Commissioners of the
Park District of Highland Park

Liza McElroy, Executive Director and Secretary
Board of Commissioners of the
Park District of Highland Park

SEAL

Your Tax Bill

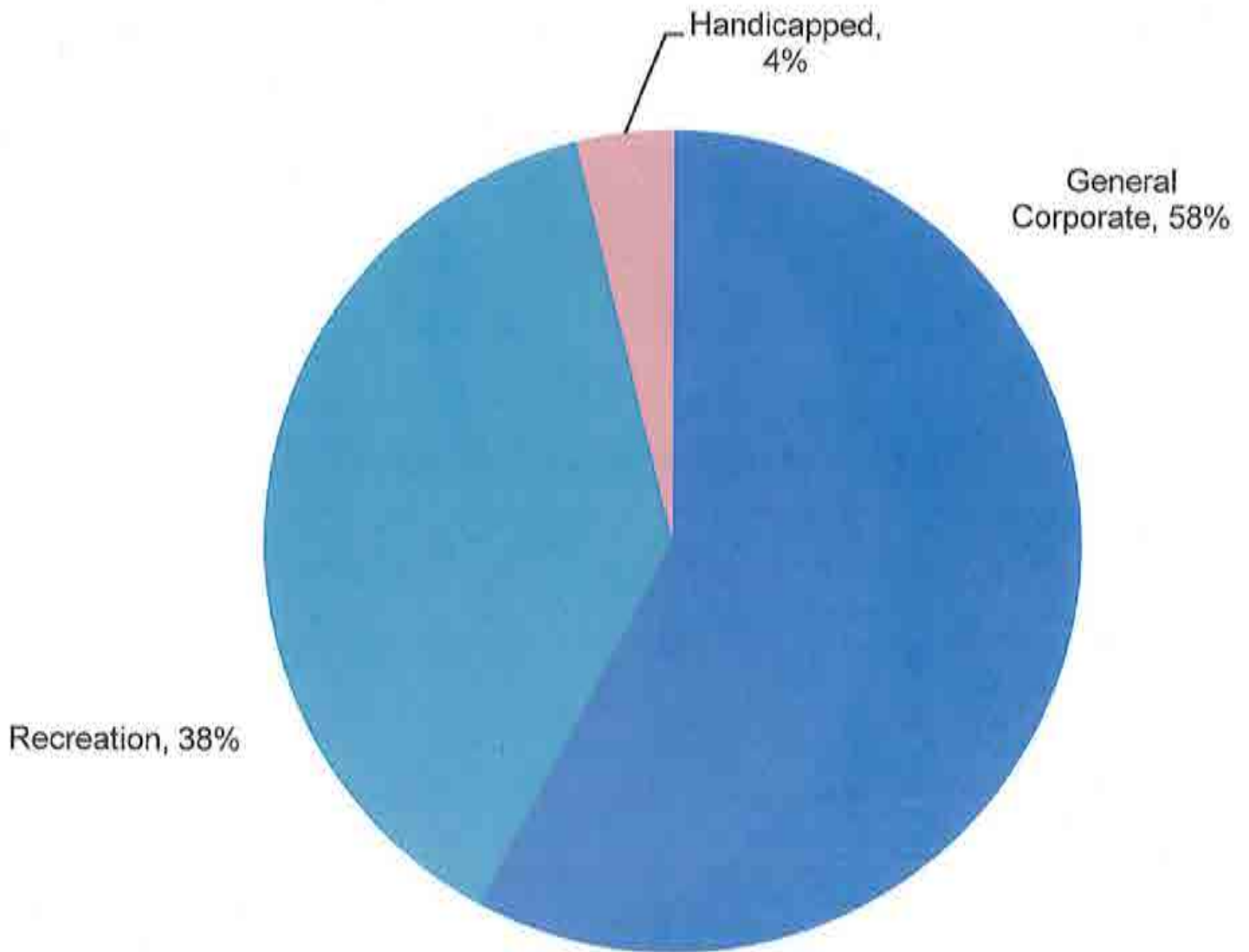


CONSOLIDATED

PRINTED ON: 02-07-13 AT: 01:11 PM

FUND NUMBER	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	YTD ACTUAL 12-13	BUDGET 12-13	DEP REQ 13-14	MGR REC 13-14	APPROVED 13-14
REVENUES								
01	GENERAL CORPORATE	4,630,441	3,765,524	4,675,438	4,658,701	5,805,673	0	0
21	AUDIT	28,496	1,241	0	0	0	0	0
22	PENSION	606,119	419,734	0	0	0	0	0
24	PUBLIC LIABILITY INSURANCE	414,875	210,772	0	0	0	0	0
25	SPECIAL RECREATION	657,802	676,291	656,926	658,056	380,297	0	0
26	MUSEUM	843,439	853,264	0	0	0	0	0
28	POLICE	273,545	285,070	0	0	0	0	0
29	RECREATION	10,300,828	10,015,929	11,835,579	13,417,776	12,369,930	0	0
40	GOLF COURSE	1,381,112	1,027,843	0	0	0	0	0
50	INDOOR TENNIS	1,151,946	1,226,110	0	0	0	0	0
60	DEBT SERVICE	1,343,424	2,783	467	0	855,894	0	0
67	GOLF LEARNING CENTER	234,054	0	0	0	0	0	0
70	CAPITAL PROJECTS	1,872,499	200,512	15,489,593	2,722,200	1,713,000	0	0
	TOTAL REVENUE	23,738,579	18,685,073	32,658,002	21,456,733	21,124,794	0	0
EXPENSES								
01	GENERAL CORPORATE	4,219,716	3,140,658	15,742,683	5,559,008	6,098,905	0	0
21	AUDIT	19,435	18,979	0	0	0	0	0
22	PENSION	599,500	1,161	0	0	0	0	0
24	PUBLIC LIABILITY INSURANCE	473,002	499,192	0	0	0	0	0
25	SPECIAL RECREATION	479,444	366,491	427,136	1,154,873	1,110,608	0	0
26	MUSEUM	754,368	759,029	0	0	0	0	0
28	POLICE	238,385	230,088	0	0	0	0	0
29	RECREATION	10,067,116	8,313,267	18,309,080	13,001,044	11,358,074	0	0
40	GOLF COURSE	1,280,139	1,264,680	0	0	0	0	0
50	INDOOR TENNIS	1,071,692	1,104,639	0	0	0	0	0
60	DEBT SERVICE	1,324,742	2,041	727,832	909,755	855,894	0	0
67	GOLF LEARNING CENTER	233,968	0	0	0	0	0	0
70	CAPITAL PROJECTS	2,100,061	2,578,148	1,163,230	5,557,302	9,960,032	0	0
90	GENERAL FIXED ASSETS	0	0	0	0	0	0	0
92	GENERAL LONG TERM DEBT	0	0	0	0	0	0	0
	TOTAL EXPENSE	22,861,569	18,278,372	36,369,960	26,181,981	29,383,513	0	0
	TOTAL REVENUE	23,738,579	18,685,073	32,658,002	21,456,733	21,124,794	0	0
	TOTAL EXPENSE	22,861,569	18,278,372	36,369,960	26,181,981	29,383,513	0	0
	NET INCOME/LOSS	877,010	406,701	3,711,957-	4,725,248-	8,258,719-	0	0

2012 Tax Year Levy by Fund

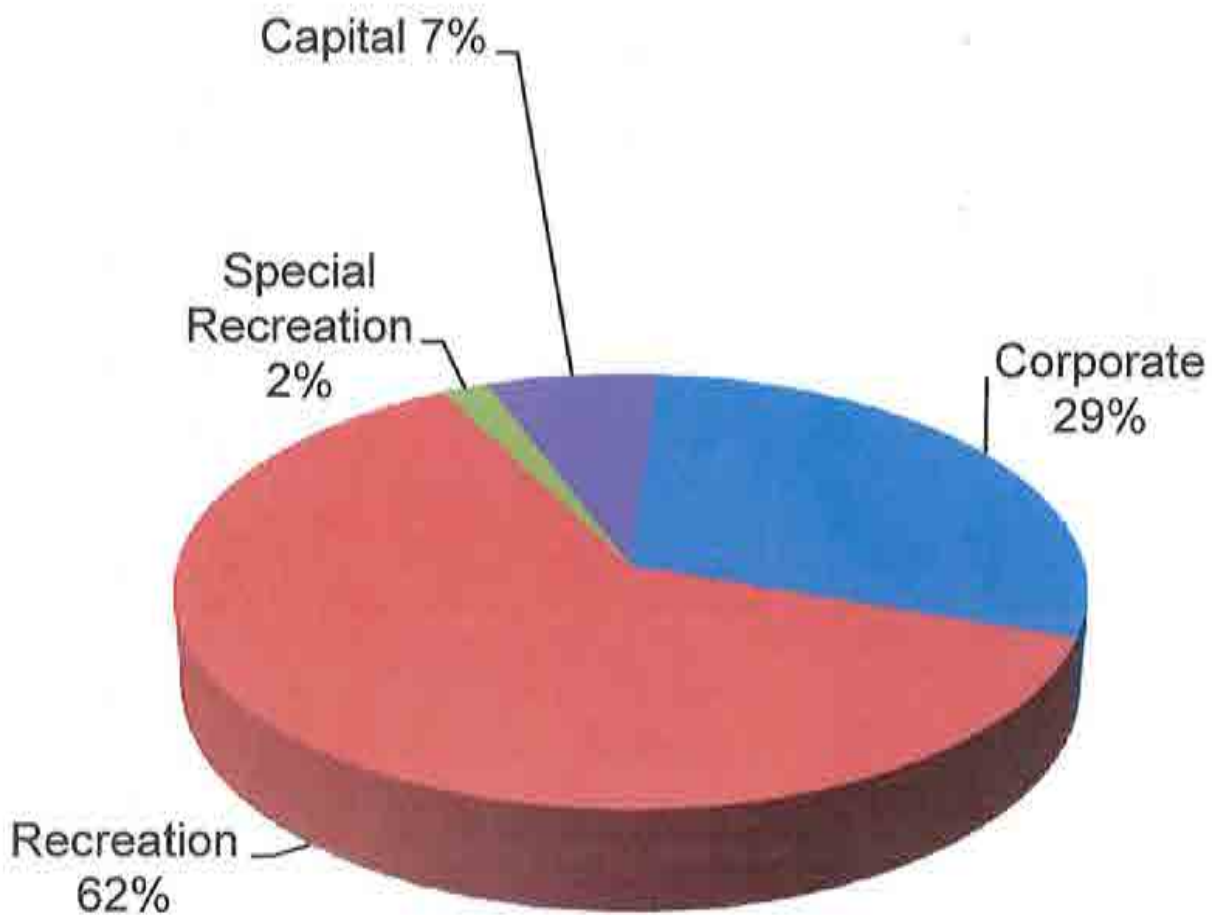


Total Levy \$9,710,677

PROPOSED BUDGET REPORT
CONSOLIDATED

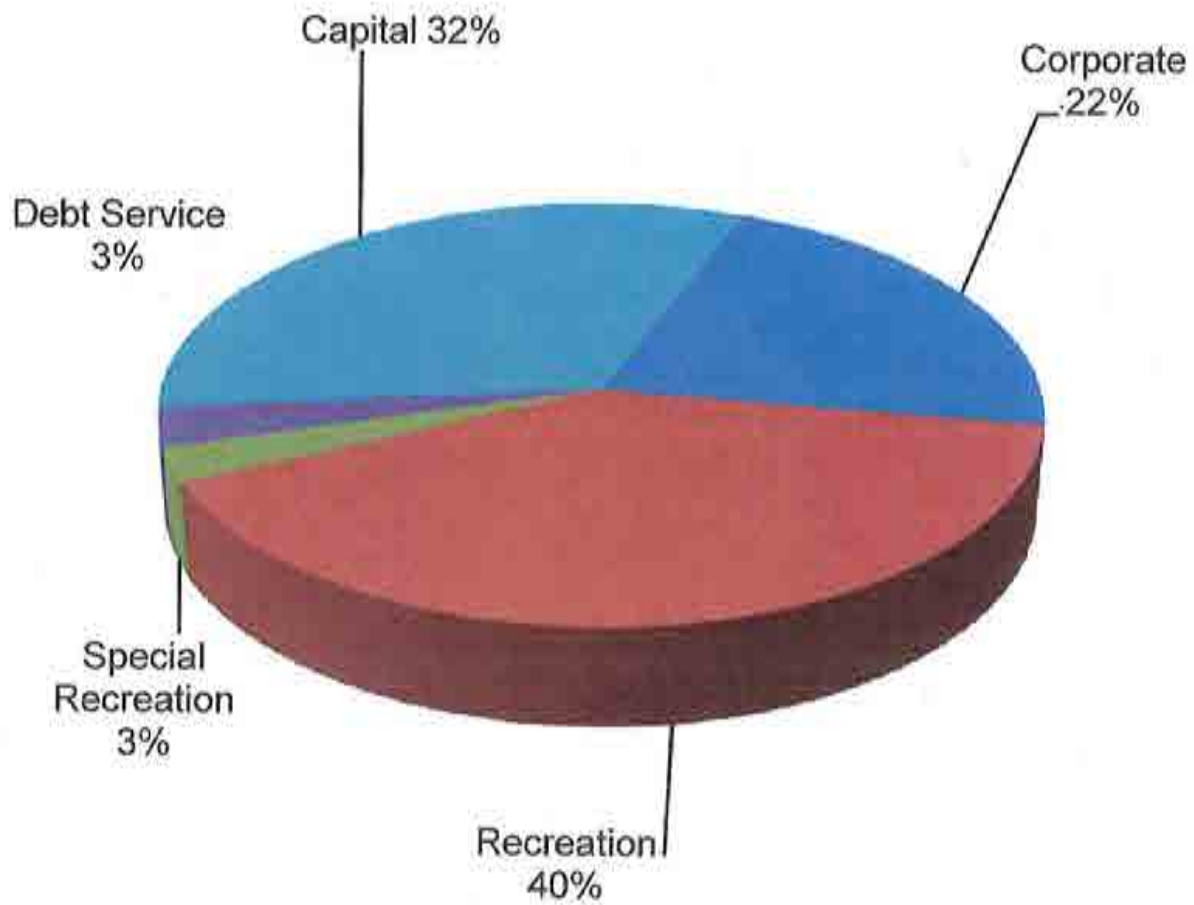
FUND NUMBER	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	BUDGET 12-13	PROPOSED 13-14	CHANGE	%
REVENUES							
01	GENERAL CORPORATE	4,630,441	3,765,524	4,658,701	5,805,673	1,146,972	24.6
21	AUDIT	28,496	1,241	0	0	0	0.0
22	PENSION	606,119	419,734	0	0	0	0.0
24	PUBLIC LIABILITY INSURANCE	414,875	210,772	0	0	0	0.0
25	SPECIAL RECREATION	657,802	676,291	658,056	380,297	277,759-	42.2-
26	MUSEUM	843,439	853,264	0	0	0	0.0
28	POLICE	273,545	285,070	0	0	0	0.0
29	RECREATION	10300828	10015929	13,417,776	12,369,930	1,047,846-	7.8-
40	GOLF COURSE	1,381,112	1,027,843	0	0	0	0.0
50	INDOOR TENNIS	1,151,946	1,226,110	0	0	0	0.0
60	DEBT SERVICE	1,343,424	2,783	0	855,894	855,894	0.0
67	GOLF LEARNING CENTER	234,054	0	0	0	0	0.0
70	CAPITAL PROJECTS	1,872,499	200,512	2,722,200	1,713,000	1,009,200-	37.1-
	TOTAL REVENUE	23,738,579	18,685,073	21,456,733	21,124,794	331,939-	1.6-
EXPENSES							
01	GENERAL CORPORATE	4,219,716	3,140,658	5,559,008	6,098,905	539,897	9.7
21	AUDIT	19,435	18,979	0	0	0	0.0
22	PENSION	599,500	1,161	0	0	0	0.0
24	PUBLIC LIABILITY INSURANCE	473,002	499,192	0	0	0	0.0
25	SPECIAL RECREATION	479,444	366,491	1,154,873	1,110,608	44,265-	3.8-
26	MUSEUM	754,368	759,029	0	0	0	0.0
28	POLICE	238,385	230,088	0	0	0	0.0
29	RECREATION	10067116	8,313,267	13,001,044	11,358,074	1,642,970-	12.6-
40	GOLF COURSE	1,280,139	1,264,680	0	0	0	0.0
50	INDOOR TENNIS	1,071,692	1,104,639	0	0	0	0.0
60	DEBT SERVICE	1,324,742	2,041	909,755	855,894	53,861-	5.9-
67	GOLF LEARNING CENTER	233,968	0	0	0	0	0.0
70	CAPITAL PROJECTS	2,100,061	2,578,148	5,557,302	9,960,032	4,402,730	79.2
90	GENERAL FIXED ASSETS	0	0	0	0	0	0.0
92	GENERAL LONG TERM DEBT	0	0	0	0	0	0.0
	TOTAL EXPENSE	22,861,569	18,278,372	26,181,981	29,383,513	3,201,532	12.2
	TOTAL REVENUE	23,738,579	18,685,073	21,456,733	21,124,794	331,939-	1.6-
	TOTAL EXPENSE	22,861,569	18,278,372	26,181,981	29,383,513	3,201,532	12.2
	NET INCOME/LOSS	877,010	406,701	4,725,248-	8,258,719-	3,533,471-	74.8

Proposed 2013-14 Budget Revenue by Fund Consolidated



\$19,910,900

Proposed 2013-14 Budget Expenses by Fund Consolidated

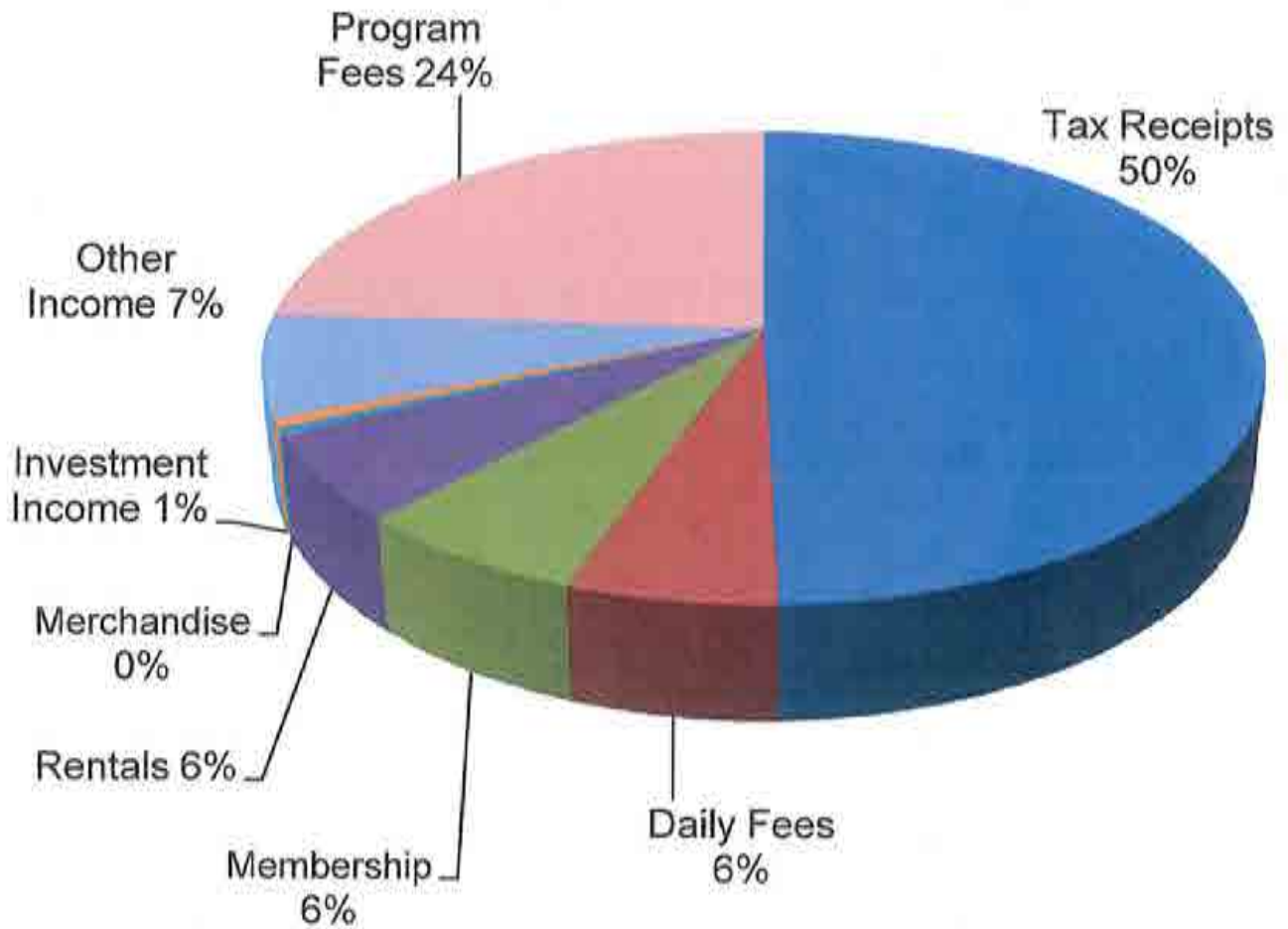


\$28,169,619

ACTIVITY... 00 SUB CENTER

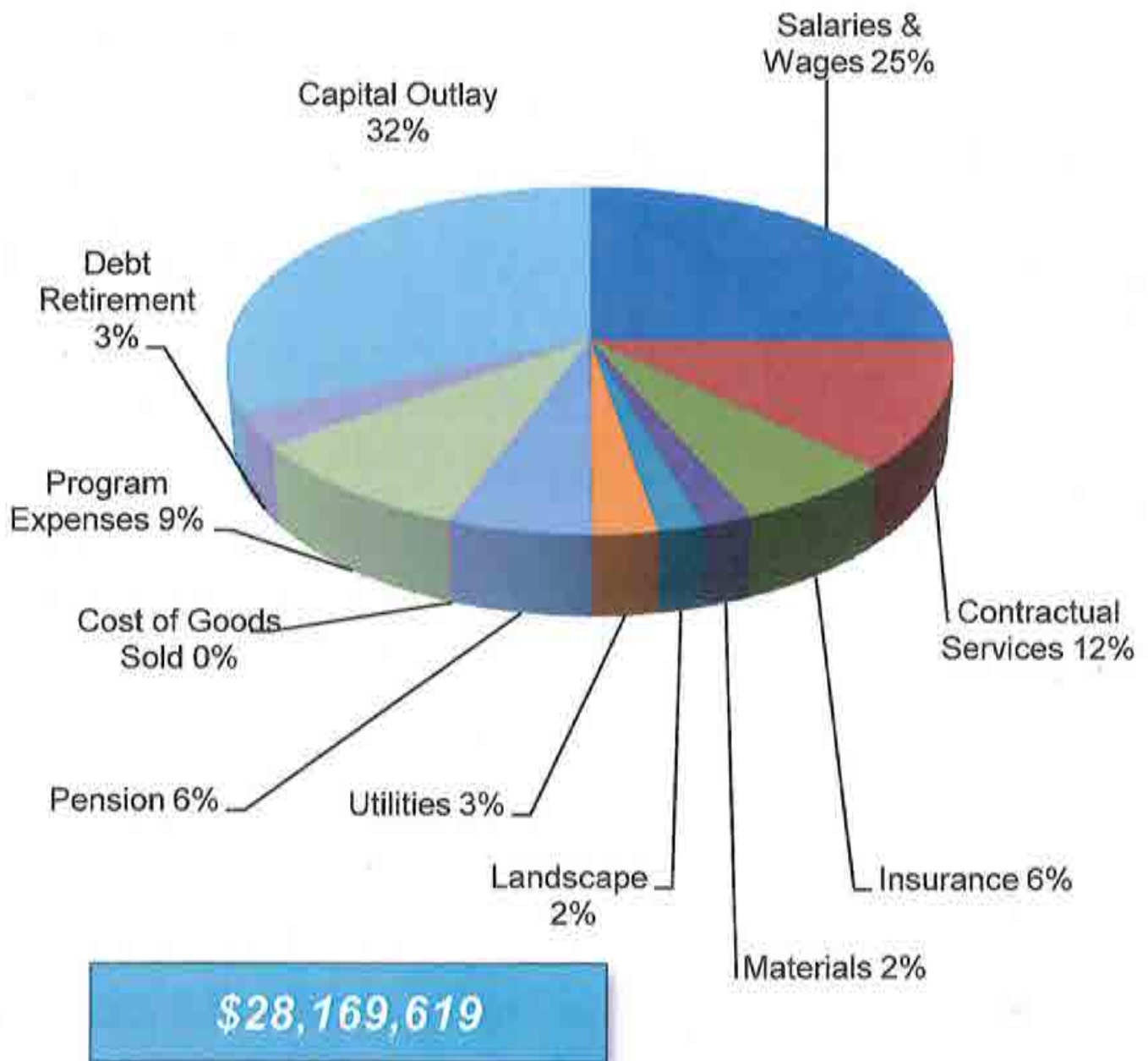
ACCOUNT NUMBER	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	BUDGET 12-13	PROPOSED 13-14	CHANGE	%
REVENUES							
	TAX RECEIPTS	10,889,738	9,896,022	9,867,677	9,870,677	3,000	0.0
	DAILY FEES	1,442,125	1,153,479	1,098,810	1,152,805	53,995	4.9
	NON-RESIDENT MEMBERSHIPS	0	0	0	0	0	0.0
	RESIDENT MEMBERSHIPS	1,429,656	1,206,633	1,351,956	1,303,904	48,052-	3.6-
	RENTALS	1,140,629	1,117,866	1,194,536	1,171,359	23,177-	1.9-
	MERCHANDISING	69,918	62,986	79,292	86,479	7,187	9.1
	INVESTMENT INCOME	132,571	165,169	205,327	125,900	79,427-	38.7-
	OTHER INCOME	459,592	357,208	537,025	1,388,653	851,628	158.6
	PROGRAM FEES	4,623,229	4,659,148	4,823,911	4,811,123	12,788-	0.3-
	OTHER INCOME	184,394	3,750	0	0	0	0.0
	INTEREST INCOME	71,751	62,812	0	0	0	0.0
	TRANSFERS IN	3,294,976	0	2,298,200	1,213,894	1,084,306-	47.2-
	TOTAL REVENUE	23,738,579	18,685,073	21,456,733	21,124,794	331,939-	1.6-
EXPENSES							
	SALARIES & WAGES	6,690,258	6,558,166	7,079,553	7,089,621	10,069	0.1
	CONTRACTUAL SERVICES	2,380,890	2,091,657	3,236,757	3,347,142	110,385	3.4
	INSURANCE	1,423,661	1,469,136	1,842,404	1,819,059	23,345-	1.3-
	MATERIALS & SUPPLIES	492,490	503,704	547,497	550,132	2,635	0.5
	MAINTENANCE & LANDSCAPING	405,717	416,058	419,473	519,565	100,092	23.9
	UTILITIES	749,900	655,418	732,350	739,727	7,377	1.0
	PENSION CONTRIBUTIONS	1,503,259	1,491,841	1,618,594	1,570,759	47,835-	3.0-
	COST OF GOODS SOLD	34,498	34,837	31,219	33,300	2,081	6.7
	PROGRAM EXPENSES	2,426,206	2,454,476	2,555,667	2,663,060	107,392	4.2
	DEBT RETIREMENT	2,233,579	914,106	909,755	855,894	53,861-	5.9-
	CAPITAL OUTLAY	1,185,769	1,688,974	5,708,712	8,981,360	3,272,648	57.3
	DEPRECIATION	0	0	0	0	0	0.0
	OTHER	0	0	0	0	0	0.0
	TRANSFERS OUT	3,335,342	0	1,500,000	1,213,894	286,106-	19.1-
	TOTAL EXPENSE	22,861,569	18,278,372	26,181,981	29,383,513	3,201,532	12.2
	TOTAL ACTIVITY REVENUE	23,738,579	18,685,073	21,456,733	21,124,794	331,939-	1.6-
	TOTAL ACTIVITY EXPENSE	22,861,569	18,278,372	26,181,981	29,383,513	3,201,532	12.2
	NET ACTIVITY INCOME/LOSS	877,010	406,701	4,725,248-	8,258,719-	3,533,471-	74.8

Proposed 2013-14 Budget Revenue by Type



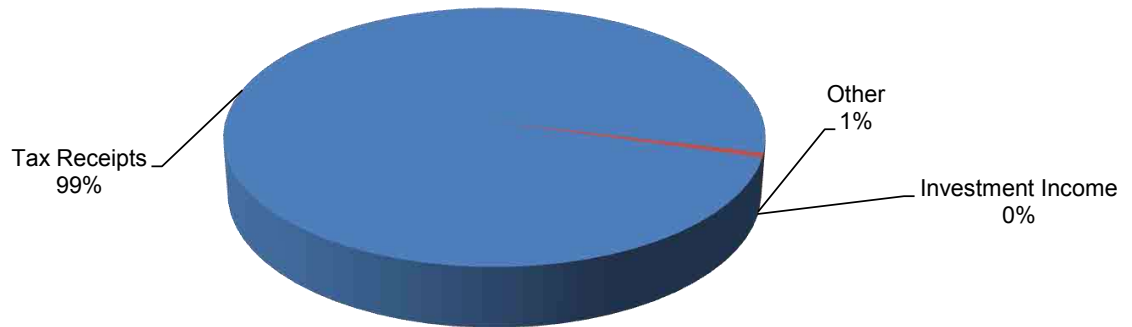
\$19,910,900

Proposed 2013-14 Budget Expenses by Type

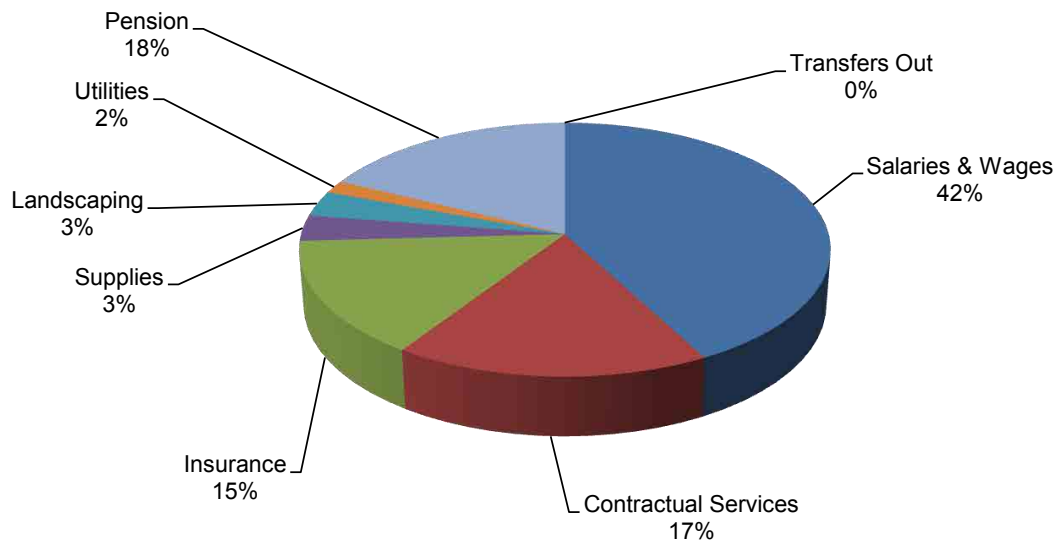


CORPORATE FUND

Revenue Budget 2013-14 \$5,805,673



Expenditure Budget 2013-14 \$6,098,905



FUND..... 01 GENERAL CORPORATE

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	BUDGET 12-13	PROPOSED 13-14	CHANGE	%
REVENUES							
	TAX RECEIPTS	2,958,923	3,639,949	4,548,390	5,766,533	1,218,143	26.8
	RENTALS	5,700	5,775	6,300	0	6,300-	100.0-
	MERCHANDISING	351	175	200	200	0	0.0
	INVESTMENT INCOME	44,390	52,260	75,971	900	75,071-	98.8-
	OTHER INCOME	86,131	61,051	20,140	30,340	10,200	50.7
	PROGRAM FEES	9,945	6,314	7,700	7,700	0	0.0
	TRANSFERS IN	1,525,000	0	0	0	0	0.0
	TOTAL REVENUE	4,630,441	3,765,524	4,658,701	5,805,673	1,146,972	24.6
EXPENSES							
	SALARIES & WAGES	1,663,106	1,665,613	2,346,282	2,571,774	225,492	9.6
	CONTRACTUAL SERVICES	351,009	335,882	802,005	1,047,297	245,292	30.6
	INSURANCE	371,807	394,746	884,659	902,700	18,041	2.0
	MATERIALS & SUPPLIES	153,514	160,693	205,247	200,363	4,884-	2.4-
	MAINTENANCE & LANDSCAPING	103,452	142,707	101,700	198,211	96,511	94.9
	UTILITIES	76,301	77,009	98,013	100,143	2,130	2.2
	PENSION CONTRIBUTIONS	378,054	364,007	1,121,101	1,078,417	42,684-	3.8-
	OTHER	0	0	0	0	0	0.0
	TRANSFERS OUT	1,122,472	0	0	0	0	0.0
	TOTAL EXPENSE	4,219,716	3,140,658	5,559,008	6,098,905	539,897	9.7
	TOTAL FUND REVENUE	4,630,441	3,765,524	4,658,701	5,805,673	1,146,972	24.6
	TOTAL FUND EXPENSE	4,219,716	3,140,658	5,559,008	6,098,905	539,897	9.7
	NET FUND INCOME/LOSS	410,725	624,866	900,307-	293,232-	607,075	67.4-

FUND..... 01 GENERAL CORPORATE
 CENTER..... 11 ADMINISTRATIVE
 ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	BUDGET 12-13	PROPOSED 13-14	CHANGE	%
REVENUES							
	TAX RECEIPTS	2,958,923	3,639,949	4,548,390	5,766,533	1,218,143	26.8
	INVESTMENT INCOME	44,390	52,260	75,971	900	75,071-	98.8-
	OTHER INCOME	17,010	2,809	1,500	5,440	3,940	262.7
	TRANSFERS IN	1,525,000	0	0	0	0	0.0
	TOTAL REVENUE	4,545,323	3,695,018	4,625,861	5,772,873	1,147,012	24.8
EXPENSES							
	SALARIES & WAGES	217,858	243,660	1,018,798	1,212,801	194,003	19.0
	CONTRACTUAL SERVICES	174,878	152,996	618,931	861,425	242,494	39.2
	INSURANCE	28,166	39,259	599,746	531,561	68,185-	11.4-
	MATERIALS & SUPPLIES	2,587	4,710	52,887	46,186	6,701-	12.7-
	MAINTENANCE & LANDSCAPING	524	1,091	9,588	33,270	23,682	247.0
	UTILITIES	16,163	17,960	38,646	41,776	3,130	8.1
	PENSION CONTRIBUTIONS	77,679	65,298	1,010,708	968,024	42,684-	4.2-
	OTHER	0	0	0	0	0	0.0
	TRANSFERS OUT	1,122,472	0	0	0	0	0.0
	TOTAL EXPENSE	1,640,327	524,974	3,349,304	3,695,043	345,739	10.3
	TOTAL REVENUE	4,545,323	3,695,018	4,625,861	5,772,873	1,147,012	24.8
	TOTAL EXPENSE	1,640,327	524,974	3,349,304	3,695,043	345,739	10.3
	NET INCOME/LOSS	2,904,996	3,170,044	1,276,557	2,077,830	801,273	62.8
	TOTAL CENTER REVENUE	4,545,323	3,695,018	4,625,861	5,772,873	1,147,012	24.8
	TOTAL CENTER EXPENSE	1,640,327	524,974	3,349,304	3,695,043	345,739	10.3
	NET CENTER INCOME/LOSS	2,904,996	3,170,044	1,276,557	2,077,830	801,273	62.8

FUND..... 01 GENERAL CORPORATE
 CENTER..... 14 PARKS MAINTENANCE
 ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	BUDGET 12-13	PROPOSED 13-14	CHANGE	%
REVENUES							
	RENTALS	5,700	5,775	6,300	0	6,300-	100.0-
	MERCHANDISING	351	175	200	200	0	0.0
	OTHER INCOME	69,121	58,242	18,640	24,900	6,260	33.6
	PROGRAM FEES	8,745	5,114	7,700	7,700	0	0.0
	TOTAL REVENUE	83,918	69,305	32,840	32,800	40-	0.1-
EXPENSES							
	SALARIES & WAGES	1,156,001	1,087,022	1,327,484	1,358,973	31,489	2.4
	CONTRACTUAL SERVICES	155,328	140,461	183,074	185,872	2,798	1.5
	INSURANCE	297,876	309,869	284,913	371,139	86,226	30.3
	MATERIALS & SUPPLIES	134,003	144,863	152,360	154,177	1,817	1.2
	MAINTENANCE & LANDSCAPING	102,861	134,200	92,112	164,941	72,829	79.1
	UTILITIES	55,766	49,075	59,367	58,367	1,000-	1.7-
	PENSION CONTRIBUTIONS	239,144	226,865	110,393	110,393	0	0.0
	TOTAL EXPENSE	2,140,979	2,092,355	2,209,703	2,403,862	194,159	8.8
	TOTAL REVENUE	83,918	69,305	32,840	32,800	40-	0.1-
	TOTAL EXPENSE	2,140,979	2,092,355	2,209,703	2,403,862	194,159	8.8
	NET INCOME/LOSS	2,057,061-	2,023,050-	2,176,863-	2,371,062-	194,199-	8.9
	TOTAL CENTER REVENUE	83,918	69,305	32,840	32,800	40-	0.1-
	TOTAL CENTER EXPENSE	2,140,979	2,092,355	2,209,703	2,403,862	194,159	8.8
	NET CENTER INCOME/LOSS	2,057,061-	2,023,050-	2,176,863-	2,371,062-	194,199-	8.9

FUND..... 25 SPECIAL RECREATION

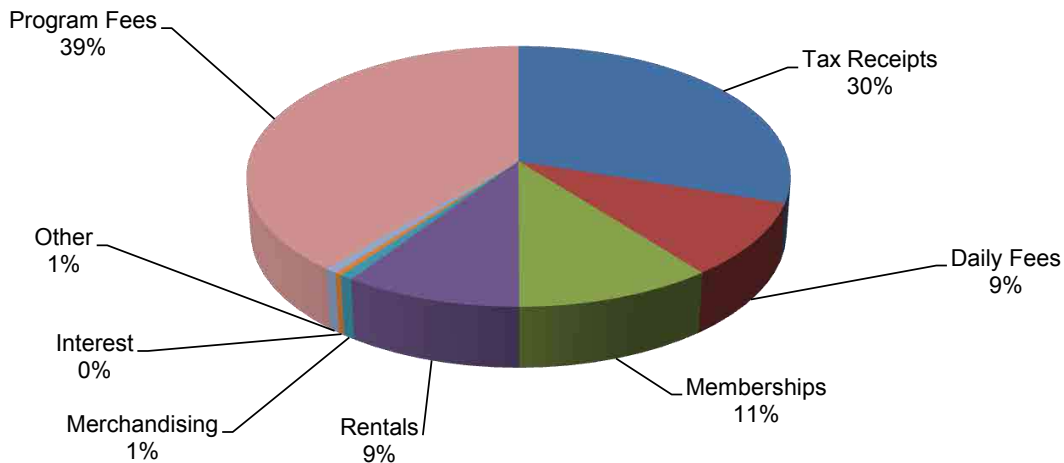
ACCOUNT NUMBER	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	BUDGET 12-13	PROPOSED 13-14	CHANGE	%
REVENUES							
	TAX RECEIPTS	654,088	669,379	658,056	380,297	277,759-	42.2-
	INVESTMENT INCOME	3,715	6,912	0	0	0	0.0
	OTHER INCOME	0	0	0	0	0	0.0
	TOTAL REVENUE	657,802	676,291	658,056	380,297	277,759-	42.2-
EXPENSES							
	CONTRACTUAL SERVICES	479,444	366,491	1,154,873	752,608	402,265-	34.8-
	OTHER	0	0	0	0	0	0.0
	TRANSFERS OUT	0	0	0	358,000	358,000	0.0
	TOTAL EXPENSE	479,444	366,491	1,154,873	1,110,608	44,265-	3.8-
	TOTAL FUND REVENUE	657,802	676,291	658,056	380,297	277,759-	42.2-
	TOTAL FUND EXPENSE	479,444	366,491	1,154,873	1,110,608	44,265-	3.8-
	NET FUND INCOME/LOSS	178,358	309,800	496,817-	730,311-	233,494-	47.0

FUND..... 25 SPECIAL RECREATION
 CENTER..... 11 ADMINISTRATIVE
 ACTIVITY... 00 SUB CENTER

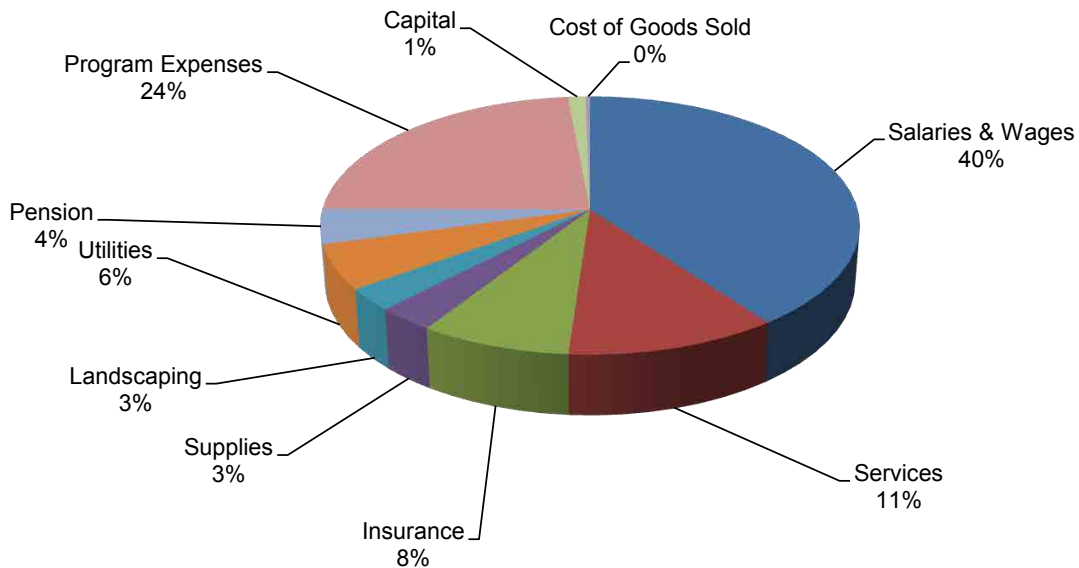
ACCOUNT NUMBER	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	BUDGET 12-13	PROPOSED 13-14	CHANGE	%
REVENUES							
	TAX RECEIPTS	654,088	669,379	658,056	380,297	277,759-	42.2-
	INVESTMENT INCOME	3,715	6,912	0	0	0	0.0
	OTHER INCOME	0	0	0	0	0	0.0
	TOTAL REVENUE	657,802	676,291	658,056	380,297	277,759-	42.2-
EXPENSES							
	CONTRACTUAL SERVICES	479,444	366,491	1,154,873	752,608	402,265-	34.8-
	OTHER	0	0	0	0	0	0.0
	TRANSFERS OUT	0	0	0	358,000	358,000	0.0
	TOTAL EXPENSE	479,444	366,491	1,154,873	1,110,608	44,265-	3.8-
	TOTAL REVENUE	657,802	676,291	658,056	380,297	277,759-	42.2-
	TOTAL EXPENSE	479,444	366,491	1,154,873	1,110,608	44,265-	3.8-
	NET INCOME/LOSS	178,358	309,800	496,817-	730,311-	233,494-	47.0
	TOTAL CENTER REVENUE	657,802	676,291	658,056	380,297	277,759-	42.2-
	TOTAL CENTER EXPENSE	479,444	366,491	1,154,873	1,110,608	44,265-	3.8-
	NET CENTER INCOME/LOSS	178,358	309,800	496,817-	730,311-	233,494-	47.0

RECREATION FUND

Revenue Budget 2013-14 \$12,369,930



Expenditure Budget 2013-14 \$11,358,074



FUND..... 29 RECREATION

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	BUDGET 12-13	PROPOSED 13-14	CHANGE	%
REVENUES							
	TAX RECEIPTS	4,115,303	4,145,000	4,661,231	3,723,847	937,384-	20.1-
	DAILY FEES	782,599	630,636	1,098,810	1,152,805	53,995	4.9
	NON-RESIDENT MEMBERSHIPS	0	0	0	0	0	0.0
	RESIDENT MEMBERSHIPS	1,112,658	910,312	1,351,956	1,303,904	48,052-	3.6-
	RENTALS	707,127	700,250	1,188,236	1,171,359	16,877-	1.4-
	MERCHANDISING	20,987	24,288	79,092	86,279	7,187	9.1
	INVESTMENT INCOME	74,896	92,109	129,356	50,000	79,356-	61.4-
	OTHER INCOME	66,933	58,581	92,885	78,313	14,572-	15.7-
	PROGRAM FEES	3,420,325	3,454,754	4,816,211	4,803,423	12,788-	0.3-
	OTHER INCOME	0	0	0	0	0	0.0
	TRANSFERS IN	0	0	0	0	0	0.0
	TOTAL REVENUE	10300828	10015929	13,417,776	12,369,930	1,047,846-	7.8-
EXPENSES							
	SALARIES & WAGES	3,430,284	3,393,967	4,733,271	4,517,847	215,423-	4.6-
	CONTRACTUAL SERVICES	881,718	819,261	1,279,879	1,289,559	9,680	0.8
	INSURANCE	456,212	480,991	957,745	916,359	41,386-	4.3-
	MATERIALS & SUPPLIES	214,816	223,188	342,250	349,769	7,519	2.2
	MAINTENANCE & LANDSCAPING	190,391	164,356	317,773	321,354	3,581	1.1
	UTILITIES	507,635	444,931	634,337	639,584	5,247	0.8
	PENSION CONTRIBUTIONS	768,289	756,334	497,493	492,342	5,151-	1.0-
	COST OF GOODS SOLD	0	0	31,219	33,300	2,081	6.7
	PROGRAM EXPENSES	1,895,588	1,915,698	2,555,667	2,663,060	107,392	4.2
	DEBT RETIREMENT	0	0	0	0	0	0.0
	CAPITAL OUTLAY	149,179	114,541	151,410	134,900	16,510-	10.9-
	OTHER	0	0	0	0	0	0.0
	TRANSFERS OUT	1,573,004	0	1,500,000	0	1,500,000-	100.0-
	TOTAL EXPENSE	10067116	8,313,267	13,001,044	11,358,074	1,642,970-	12.6-
	TOTAL FUND REVENUE	10300828	10015929	13,417,776	12,369,930	1,047,846-	7.8-
	TOTAL FUND EXPENSE	10067116	8,313,267	13,001,044	11,358,074	1,642,970-	12.6-
	NET FUND INCOME/LOSS	233,712	1,702,662	416,732	1,011,856	595,124	142.8

FUND..... 29 RECREATION
 CENTER..... 11 ADMINISTRATIVE
 ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	BUDGET 12-13	PROPOSED 13-14	CHANGE	%
REVENUES							
	TAX RECEIPTS	4,115,303	4,145,000	4,661,231	3,723,847	937,384-	20.1-
	RENTALS	0	0	0	0	0	0.0
	MERCHANDISING	65	60	100	100	0	0.0
	INVESTMENT INCOME	74,896	92,109	129,356	50,000	79,356-	61.4-
	OTHER INCOME	16,896	34,428	20,000	4,000	16,000-	80.0-
	PROGRAM FEES	0	0	0	0	0	0.0
	OTHER INCOME	0	0	0	0	0	0.0
	TRANSFERS IN	0	0	0	0	0	0.0
	TOTAL REVENUE	4,207,159	4,271,597	4,810,687	3,777,947	1,032,740-	21.5-
EXPENSES							
	SALARIES & WAGES	830,298	807,212	1,242,713	1,187,289	55,424-	4.5-
	CONTRACTUAL SERVICES	332,756	339,663	387,967	426,236	38,269	9.9
	INSURANCE	143,870	148,846	251,969	289,580	37,611	14.9
	MATERIALS & SUPPLIES	30,082	30,305	37,000	21,600	15,400-	41.6-
	MAINTENANCE & LANDSCAPING	2,191	1,510	0	500	500	0.0
	UTILITIES	3,165	3,875	3,500	4,700	1,200	34.3
	PENSION CONTRIBUTIONS	179,720	172,596	96,628	98,105	1,477	1.5
	DEBT RETIREMENT	0	0	0	0	0	0.0
	CAPITAL OUTLAY	42,533	19,725	10,000	10,000	0	0.0
	OTHER	0	0	0	0	0	0.0
	TRANSFERS OUT	1,573,004	0	1,500,000	0	1,500,000-	100.0-
	TOTAL EXPENSE	3,137,619	1,523,733	3,529,777	2,038,010	1,491,768-	42.3-
	TOTAL REVENUE	4,207,159	4,271,597	4,810,687	3,777,947	1,032,740-	21.5-
	TOTAL EXPENSE	3,137,619	1,523,733	3,529,777	2,038,010	1,491,768-	42.3-
	NET INCOME/LOSS	1,069,541	2,747,863	1,280,910	1,739,937	459,028	35.8
	TOTAL CENTER REVENUE	4,207,159	4,271,597	4,810,687	3,777,947	1,032,740-	21.5-
	TOTAL CENTER EXPENSE	3,137,619	1,523,733	3,529,777	2,038,010	1,491,768-	42.3-
	NET CENTER INCOME/LOSS	1,069,541	2,747,863	1,280,910	1,739,937	459,028	35.8

FUND..... 29 RECREATION
 CENTER..... 22 PUBLIC INFORMATION
 ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	BUDGET 12-13	PROPOSED 13-14	CHANGE	%
EXPENSES							
	SALARIES & WAGES	104,373	136,142	136,209	105,272	30,937-	22.7-
	CONTRACTUAL SERVICES	63,698	43,771	113,424	55,761	57,663-	50.8-
	INSURANCE	17,042	16,760	31,558	10,198	21,360-	67.7-
	MATERIALS & SUPPLIES	2,664	7,791	9,300	14,280	4,980	53.6
	UTILITIES	549	574	600	2,160	1,560	260.0
	PENSION CONTRIBUTIONS	22,287	20,599	11,980	8,929	3,051-	25.5-
	TOTAL EXPENSE	210,612	225,637	303,071	196,600	106,471-	35.1-
	TOTAL REVENUE	0	0	0	0	0	0.0
	TOTAL EXPENSE	210,612	225,637	303,071	196,600	106,471-	35.1-
	NET INCOME/LOSS	210,612-	225,637-	303,071-	196,600-	106,471	35.1-
	TOTAL CENTER REVENUE	0	0	0	0	0	0.0
	TOTAL CENTER EXPENSE	210,612	225,637	303,071	196,600	106,471-	35.1-
	NET CENTER INCOME/LOSS	210,612-	225,637-	303,071-	196,600-	106,471	35.1-

FUND..... 29 RECREATION
 CENTER..... 29 SPECIAL EVENTS
 ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	BUDGET 12-13	PROPOSED 13-14	CHANGE	%
REVENUES							
	OTHER INCOME	3,900	2,550	0	0	0	0.0
	PROGRAM FEES	24,388	25,470	27,185	45,253	18,068	66.5
	TOTAL REVENUE	28,288	28,020	27,185	45,253	18,068	66.5
EXPENSES							
	SALARIES & WAGES	22,133	20,107	30,721	26,843	3,878-	12.6-
	CONTRACTUAL SERVICES	526	193	200	3,825	3,625	1812.5
	INSURANCE	7,926	7,318	5,605	5,023	582-	10.4-
	MATERIALS & SUPPLIES	50	50	100	3,400	3,300	3300
	UTILITIES	283	447	700	700	0	0.0
	PENSION CONTRIBUTIONS	5,900	5,379	3,365	3,317	48-	1.4-
	PROGRAM EXPENSES	80,163	87,934	86,713	148,865	62,152	71.7
	CAPITAL OUTLAY	0	0	0	0	0	0.0
	TOTAL EXPENSE	116,980	121,428	127,404	191,973	64,569	50.7
	TOTAL REVENUE	28,288	28,020	27,185	45,253	18,068	66.5
	TOTAL EXPENSE	116,980	121,428	127,404	191,973	64,569	50.7
	NET INCOME/LOSS	88,691-	93,408-	100,219-	146,720-	46,501-	46.4
	TOTAL CENTER REVENUE	28,288	28,020	27,185	45,253	18,068	66.5
	TOTAL CENTER EXPENSE	116,980	121,428	127,404	191,973	64,569	50.7
	NET CENTER INCOME/LOSS	88,691-	93,408-	100,219-	146,720-	46,501-	46.4

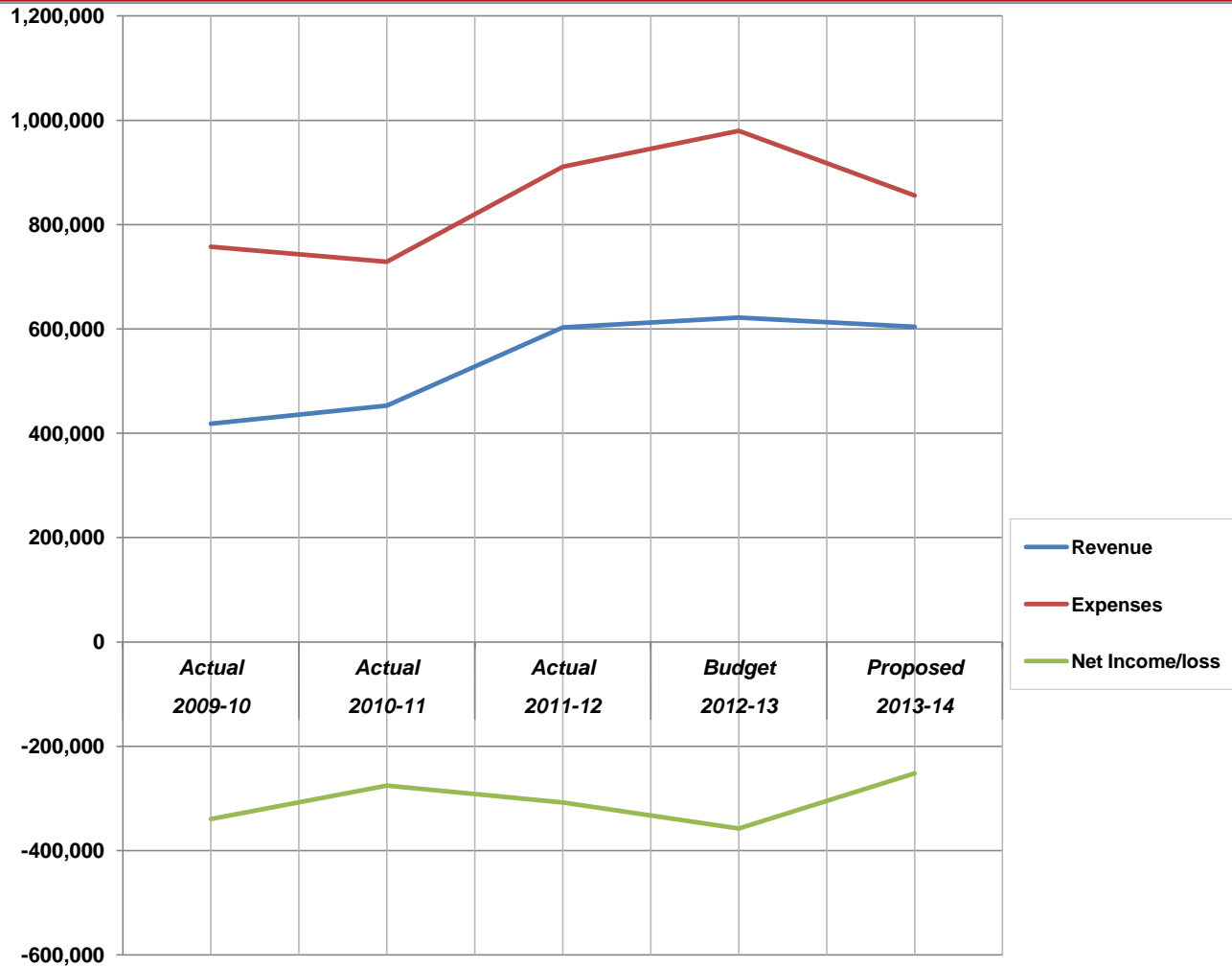
FUND..... 29 RECREATION
 CENTER..... 33 ROSEWOOD BEACH
 ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER . DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	BUDGET 12-13	PROPOSED 13-14	CHANGE	%
REVENUES						
MERCHANDISING	0	0	0	0	0	0.0
PROGRAM FEES	7,184	8,296	8,300	11,900	3,600	43.4
TOTAL REVENUE	7,184	8,296	8,300	11,900	3,600	43.4
EXPENSES						
SALARIES & WAGES	24,994	21,790	31,285	27,192	4,093-	13.1-
CONTRACTUAL SERVICES	21,975	17,550	18,709	19,703	994	5.3
INSURANCE	4	906	11,619	7,232	4,387-	37.8-
MATERIALS & SUPPLIES	2,563	2,618	2,980	3,250	270	9.1
MAINTENANCE & LANDSCAPING	149	80	250	250	0	0.0
UTILITIES	1,488	1,924	1,475	1,455	20-	1.4-
PENSION CONTRIBUTIONS	2,696	2,211	2,359	2,377	18	0.8
TOTAL EXPENSE	53,869	47,080	68,677	61,459	7,218-	10.5-
TOTAL REVENUE	7,184	8,296	8,300	11,900	3,600	43.4
TOTAL EXPENSE	53,869	47,080	68,677	61,459	7,218-	10.5-
NET INCOME/LOSS	46,686-	38,784-	60,377-	49,559-	10,818	17.9-
TOTAL CENTER REVENUE	7,184	8,296	8,300	11,900	3,600	43.4
TOTAL CENTER EXPENSE	53,869	47,080	68,677	61,459	7,218-	10.5-
NET CENTER INCOME/LOSS	46,686-	38,784-	60,377-	49,559-	10,818	17.9-

FUND..... 29 RECREATION
 CENTER..... 34 BOATING BEACH
 ACTIVITY... 00 SUB CENTER.

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	BUDGET 12-13	PROPOSED 13-14	CHANGE	%
REVENUES							
	RENTALS	220	160	340	600	260	76.5
	MERCHANDISING	75	54	75	50	25-	33.3-
	OTHER INCOME	9,762	11,580	10,000	4,300	5,700-	57.0-
	PROGRAM FEES	103,935	103,646	103,122	72,226	30,896-	30.0-
	TOTAL REVENUE	113,993	115,440	113,537	77,176	36,361-	32.0-
EXPENSES							
	SALARIES & WAGES	57,370	51,340	52,189	30,920	21,269-	40.8-
	CONTRACTUAL SERVICES	6,417	7,415	11,996	8,090	3,906-	32.6-
	INSURANCE	5,263	5,762	0	4,471	4,471	0.0
	MATERIALS & SUPPLIES	5,027	5,762	4,619	4,610	9-	0.2-
	MAINTENANCE & LANDSCAPING	1,878	3,152	3,150	2,700	450-	14.3-
	UTILITIES	8,824	10,133	7,250	7,250	0	0.0
	PENSION CONTRIBUTIONS	9,611	8,405	3,992	2,365	1,627-	40.8-
	CAPITAL OUTLAY	0	5,000	5,000	4,000	1,000-	20.0-
	TOTAL EXPENSE	94,389	96,970	88,196	64,406	23,790-	27.0-
	TOTAL REVENUE	113,993	115,440	113,537	77,176	36,361-	32.0-
	TOTAL EXPENSE	94,389	96,970	88,196	64,406	23,790-	27.0-
	NET INCOME/LOSS	19,603	18,470	25,341	12,770	12,571-	49.6-
	TOTAL CENTER REVENUE	113,993	115,440	113,537	77,176	36,361-	32.0-
	TOTAL CENTER EXPENSE	94,389	96,970	88,196	64,406	23,790-	27.0-
	NET CENTER INCOME/LOSS	19,603	18,470	25,341	12,770	12,571-	49.6-

WEST RIDGE 292400



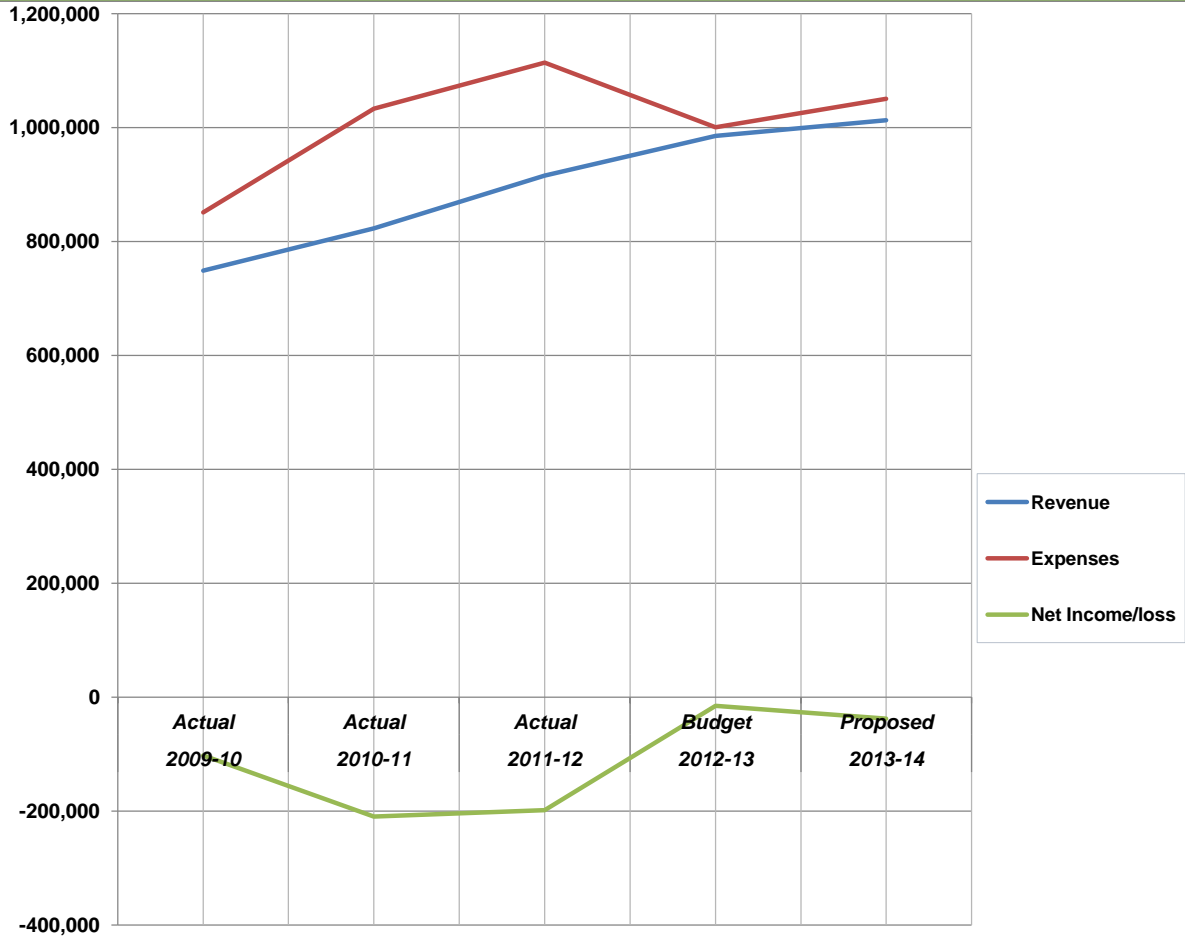
	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed
Revenue	418,226	452,873	602,944	621,605	603,840
Expenses	757,571	728,487	910,682	979,475	855,818
Net Income/loss	(339,345)	(275,614)	(307,738)	(357,870)	(251,978)



FUND..... 29 RECREATION
 CENTER..... 24 WEST RIDGE CENTER
 ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	BUDGET 12-13	PROPOSED 13-14	CHANGE	%
REVENUES							
	RENTALS	45,414	31,694	30,048	31,100	1,052	3.5
	MERCHANDISING	277	84	300	300	0	0.0
	OTHER INCOME	0	0	0	0	0	0.0
	PROGRAM FEES	407,182	409,838	591,257	572,440	18,817-	3.2-
	TOTAL REVENUE	452,873	441,616	621,605	603,840	17,765-	2.9-
EXPENSES							
	SALARIES & WAGES	230,379	240,058	287,174	250,913	36,261-	12.6-
	CONTRACTUAL SERVICES	62,670	40,033	57,040	48,055	8,985-	15.8-
	INSURANCE	43,897	46,478	53,719	64,250	10,531	19.6
	MATERIALS & SUPPLIES	20,125	15,456	21,500	16,340	5,160-	24.0-
	MAINTENANCE & LANDSCAPING	17,937	15,769	12,600	17,000	4,400	34.9
	UTILITIES	87,311	77,240	86,502	79,714	6,788-	7.9-
	PENSION CONTRIBUTIONS	73,585	74,001	34,640	42,355	7,715	22.3
	PROGRAM EXPENSES	189,577	201,642	416,300	327,191	89,109-	21.4-
	CAPITAL OUTLAY	3,006	0	10,000	10,000	0	0.0
	TOTAL EXPENSE	728,487	710,678	979,475	855,818	123,657-	12.6-
	TOTAL REVENUE	452,873	441,616	621,605	603,840	17,765-	2.9-
	TOTAL EXPENSE	728,487	710,678	979,475	855,818	123,657-	12.6-
	NET INCOME/LOSS	275,614-	269,062-	357,870-	251,978-	105,892	29.6-
	TOTAL CENTER REVENUE	452,873	441,616	621,605	603,840	17,765-	2.9-
	TOTAL CENTER EXPENSE	728,487	710,678	979,475	855,818	123,657-	12.6-
	NET CENTER INCOME/LOSS	275,614-	269,062-	357,870-	251,978-	105,892	29.6-

ATHLETICS 292600



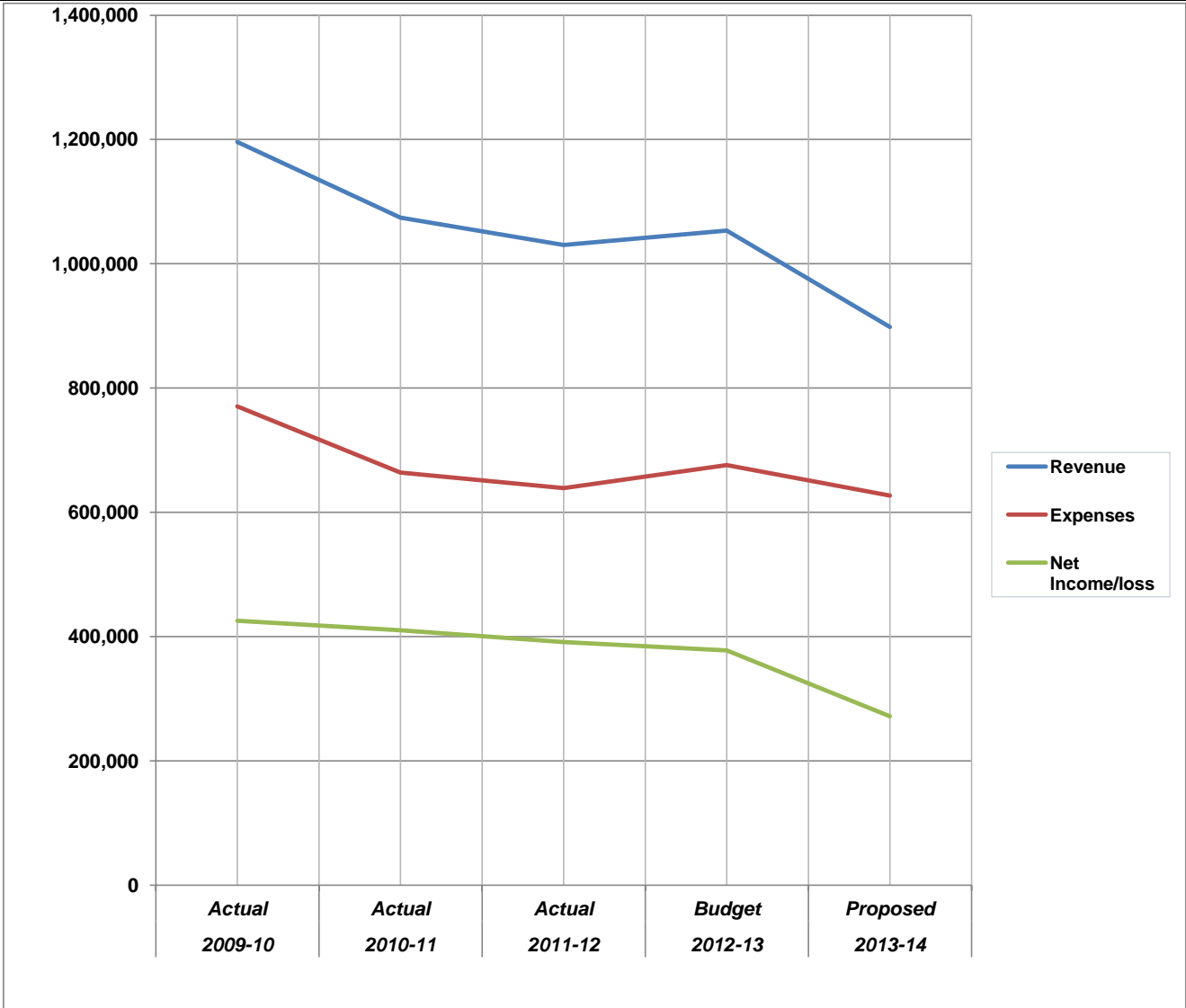
	<i>2009-10</i> <i>Actual</i>	<i>2010-11</i> <i>Actual</i>	<i>2011-12</i> <i>Actual</i>	<i>2012-13</i> <i>Budget</i>	<i>2013-14</i> <i>Proposed</i>
Revenue	748,829	823,183	915,475	985,232	1,012,891
Expenses	851,185	1,032,940	1,113,959	1,000,716	1,050,560
Net Income/loss	(102,356)	(209,757)	(198,484)	(15,484)	(37,669)



FUND..... 29 RECREATION
 CENTER..... 26 ATHLETICS
 ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	BUDGET 12-13	PROPOSED 13-14	CHANGE	%
REVENUES							
	RENTALS	73,013	72,263	77,000	55,000	22,000-	28.6-
	OTHER INCOME	1,203	764	1,000	1,000	0	0.0
	PROGRAM FEES	748,968	842,448	907,232	956,891	49,659	5.5
	TOTAL REVENUE	823,183	915,475	985,232	1,012,891	27,659	2.8
EXPENSES							
	SALARIES & WAGES	271,478	304,685	190,436	185,960	4,476-	2.4-
	CONTRACTUAL SERVICES	47,303	42,432	47,800	41,800	6,000-	12.6-
	INSURANCE	63,219	67,501	40,140	42,452	2,312	5.8
	MATERIALS & SUPPLIES	15,123	21,776	20,885	20,985	100	0.5
	MAINTENANCE & LANDSCAPING	204	229	0	0	0	0.0
	UTILITIES	35,498	32,548	35,700	35,500	200-	0.6-
	PENSION CONTRIBUTIONS	74,100	80,595	36,420	37,234	814	2.2
	PROGRAM EXPENSES	482,521	512,168	588,835	657,629	68,794	11.7
	CAPITAL OUTLAY	43,495	21,011	40,500	29,000	11,500-	28.4-
	TOTAL EXPENSE	1,032,940	1,082,945	1,000,716	1,050,560	49,844	5.0
	TOTAL REVENUE	823,183	915,475	985,232	1,012,891	27,659	2.8
	TOTAL EXPENSE	1,032,940	1,082,945	1,000,716	1,050,560	49,844	5.0
	NET INCOME/LOSS	209,757-	167,470-	15,484-	37,669-	22,185-	143.3
	TOTAL CENTER REVENUE	823,183	915,475	985,232	1,012,891	27,659	2.8
	TOTAL CENTER EXPENSE	1,032,940	1,082,945	1,000,716	1,050,560	49,844	5.0
	NET CENTER INCOME/LOSS	209,757-	167,470-	15,484-	37,669-	22,185-	143.3

CAMPS 292800



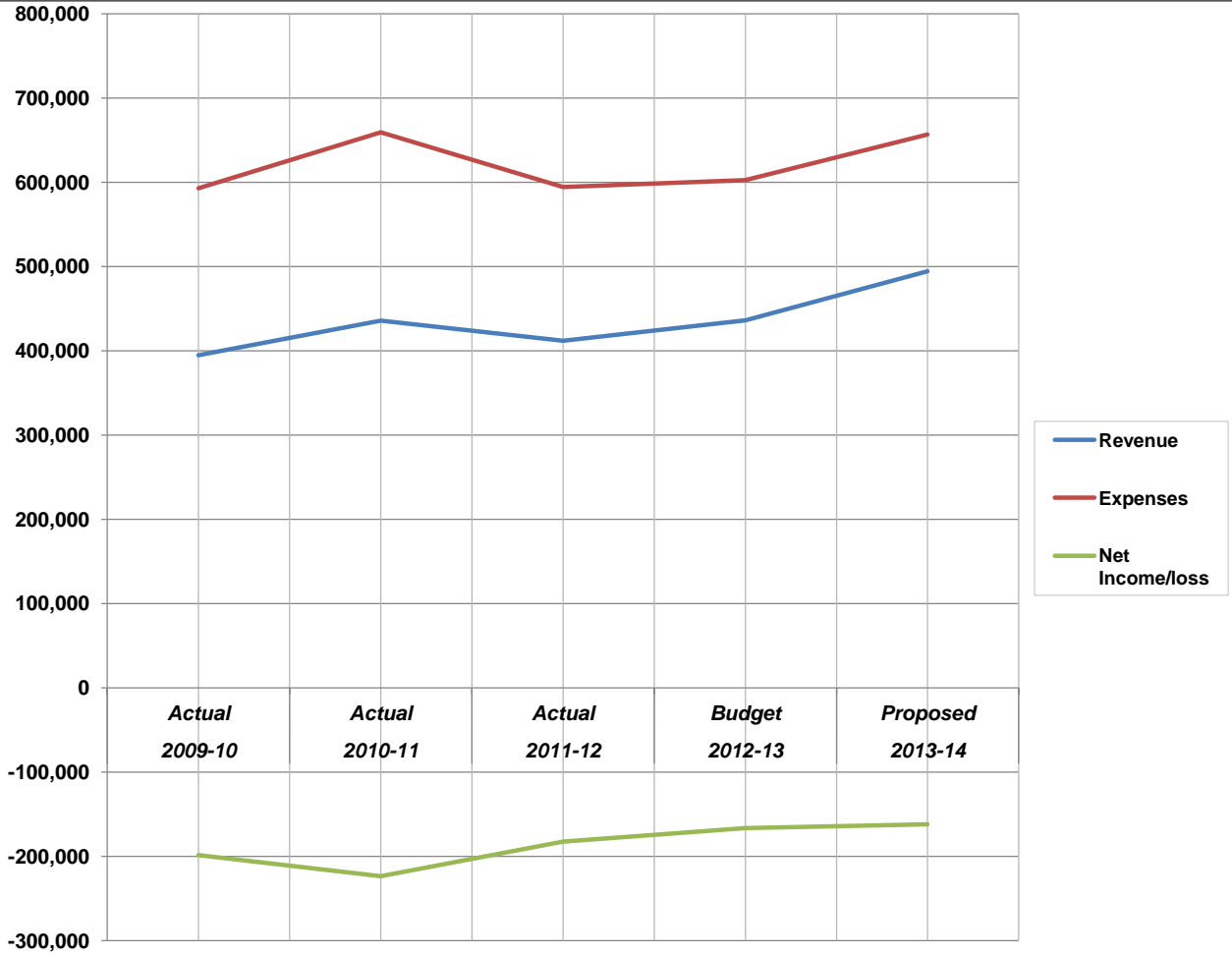
	<i>2009-10 Actual</i>	<i>2010-11 Actual</i>	<i>2011-12 Actual</i>	<i>2012-13 Budget</i>	<i>2013-14 Proposed</i>
Revenue	1,195,829	1,074,061	1,030,148	1,053,525	898,308
Expenses	770,410	663,850	638,731	675,921	626,798
Net Income/loss	425,419	410,211	391,417	377,604	271,510



FUND..... 29 RECREATION
 CENTER..... 28 CAMPS
 ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	BUDGET 12-13	PROPOSED 13-14	CHANGE	%
REVENUES							
	PROGRAM FEES	1,074,061	1,030,148	1,053,525	898,308	155,217-	14.7-
	TOTAL REVENUE	1,074,061	1,030,148	1,053,525	898,308	155,217-	14.7-
EXPENSES							
	SALARIES & WAGES	66,415	66,061	64,236	69,187	4,951	7.7
	CONTRACTUAL SERVICES	18,792	18,370	21,500	20,450	1,050-	4.9-
	INSURANCE	9,881	14,482	9,985	12,999	3,014	30.2
	MATERIALS & SUPPLIES	5,128	6,516	9,800	9,630	170-	1.7-
	UTILITIES	288	283	300	480	180	60.0
	PENSION CONTRIBUTIONS	35,913	34,550	26,480	26,451	29-	0.1-
	PROGRAM EXPENSES	527,432	498,456	539,920	483,601	56,319-	10.4-
	CAPITAL OUTLAY	0	0	3,700	4,000	300	8.1
	TOTAL EXPENSE	663,850	638,718	675,921	626,798	49,123-	7.3-
	TOTAL REVENUE	1,074,061	1,030,148	1,053,525	898,308	155,217-	14.7-
	TOTAL EXPENSE	663,850	638,718	675,921	626,798	49,123-	7.3-
	NET INCOME/LOSS	410,212	391,430	377,604	271,510	106,094-	28.1-
	TOTAL CENTER REVENUE	1,074,061	1,030,148	1,053,525	898,308	155,217-	14.7-
	TOTAL CENTER EXPENSE	663,850	638,718	675,921	626,798	49,123-	7.3-
	NET CENTER INCOME/LOSS	410,212	391,430	377,604	271,510	106,094-	28.1-

HIDDEN CREEK AQUAPARK 293100



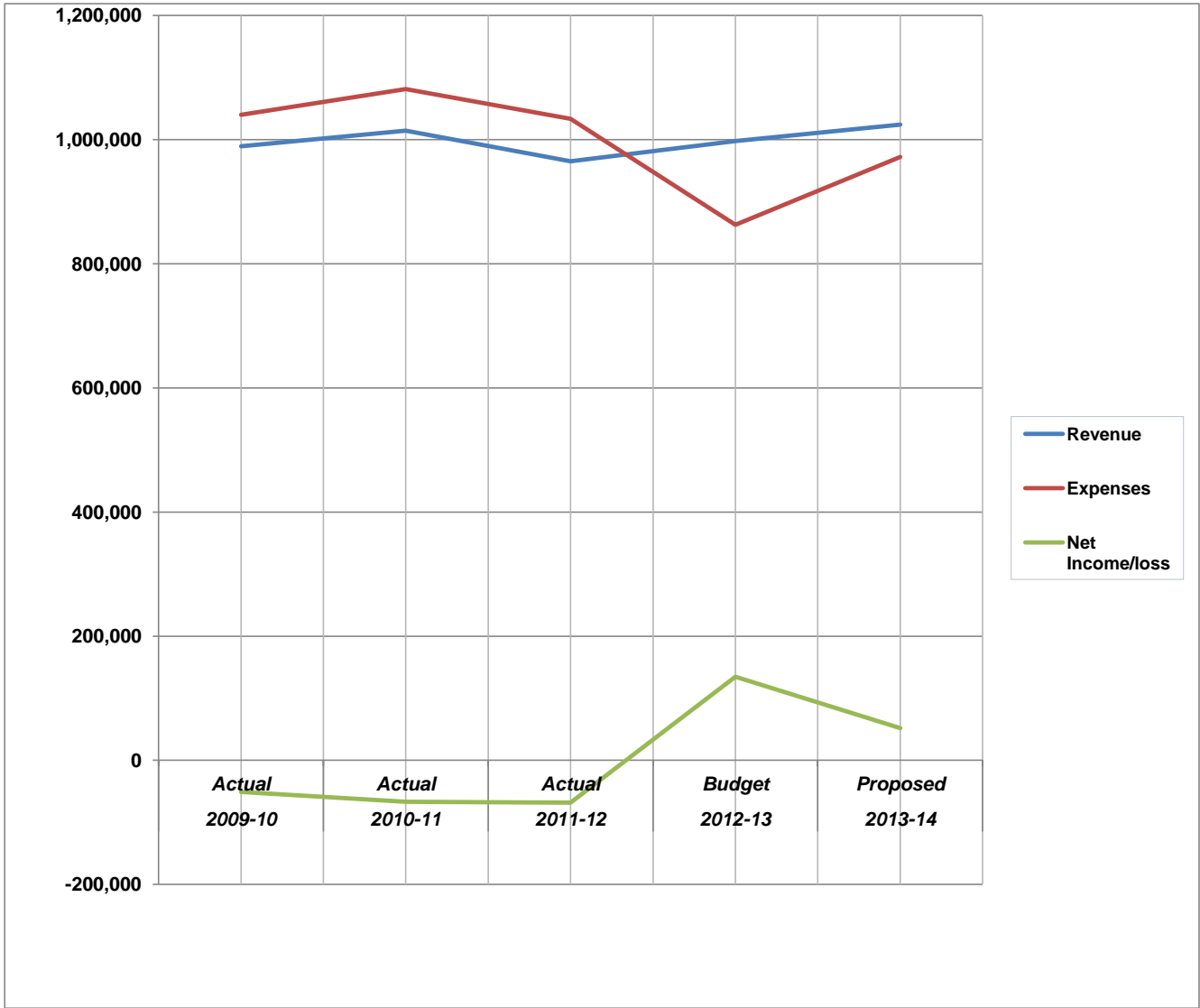
	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed
Revenue	394,685	435,791	412,054	436,175	494,567
Expenses	593,065	659,438	594,527	602,488	656,544
Net Income/loss	(198,380)	(223,647)	(182,473)	(166,313)	(161,977)



FUND..... 29 RECREATION
 CENTER..... 31 HIDDEN CREEK AQUAPARK
 ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	BUDGET 12-13	PROPOSED 13-14	CHANGE	%
REVENUES							
	DAILY FEES	200,778	181,524	186,074	220,050	33,976	18.3
	RENTALS	9,230	6,370	6,970	5,480	1,490-	21.4-
	MERCHANDISING	1,025	5,260	10,750	15,941	5,191	48.3
	OTHER INCOME	5,019	3,087	750	0	750-	100.0-
	PROGRAM FEES	219,739	215,657	231,631	253,096	21,465	9.3
	TOTAL REVENUE	435,791	411,898	436,175	494,567	58,392	13.4
EXPENSES							
	SALARIES & WAGES	327,933	313,265	275,041	288,102	13,061	4.8
	CONTRACTUAL SERVICES	36,031	26,941	43,660	70,319	26,659	61.1
	INSURANCE	16,220	19,507	14,785	17,879	3,094	20.9
	MATERIALS & SUPPLIES	30,272	26,080	25,599	30,406	4,807	18.8
	MAINTENANCE & LANDSCAPING	68,976	64,986	101,150	87,210	13,940-	13.8-
	UTILITIES	114,942	91,722	104,051	106,188	2,137	2.1
	PENSION CONTRIBUTIONS	34,430	34,762	21,041	22,040	999	4.8
	COST OF GOODS SOLD	0	0	0	0	0	0.0
	PROGRAM EXPENSES	0	0	0	0	0	0.0
	CAPITAL OUTLAY	30,634	17,041	17,160	34,400	17,240	100.5
	TOTAL EXPENSE	659,438	594,303	602,488	656,544	54,056	9.0
	TOTAL REVENUE	435,791	411,898	436,175	494,567	58,392	13.4
	TOTAL EXPENSE	659,438	594,303	602,488	656,544	54,056	9.0
	NET INCOME/LOSS	223,647-	182,405-	166,313-	161,977-	4,336	2.6-
	TOTAL CENTER REVENUE	435,791	411,898	436,175	494,567	58,392	13.4
	TOTAL CENTER EXPENSE	659,438	594,303	602,488	656,544	54,056	9.0
	NET CENTER INCOME/LOSS	223,647-	182,405-	166,313-	161,977-	4,336	2.6-

CENTENNIAL ICE 293800



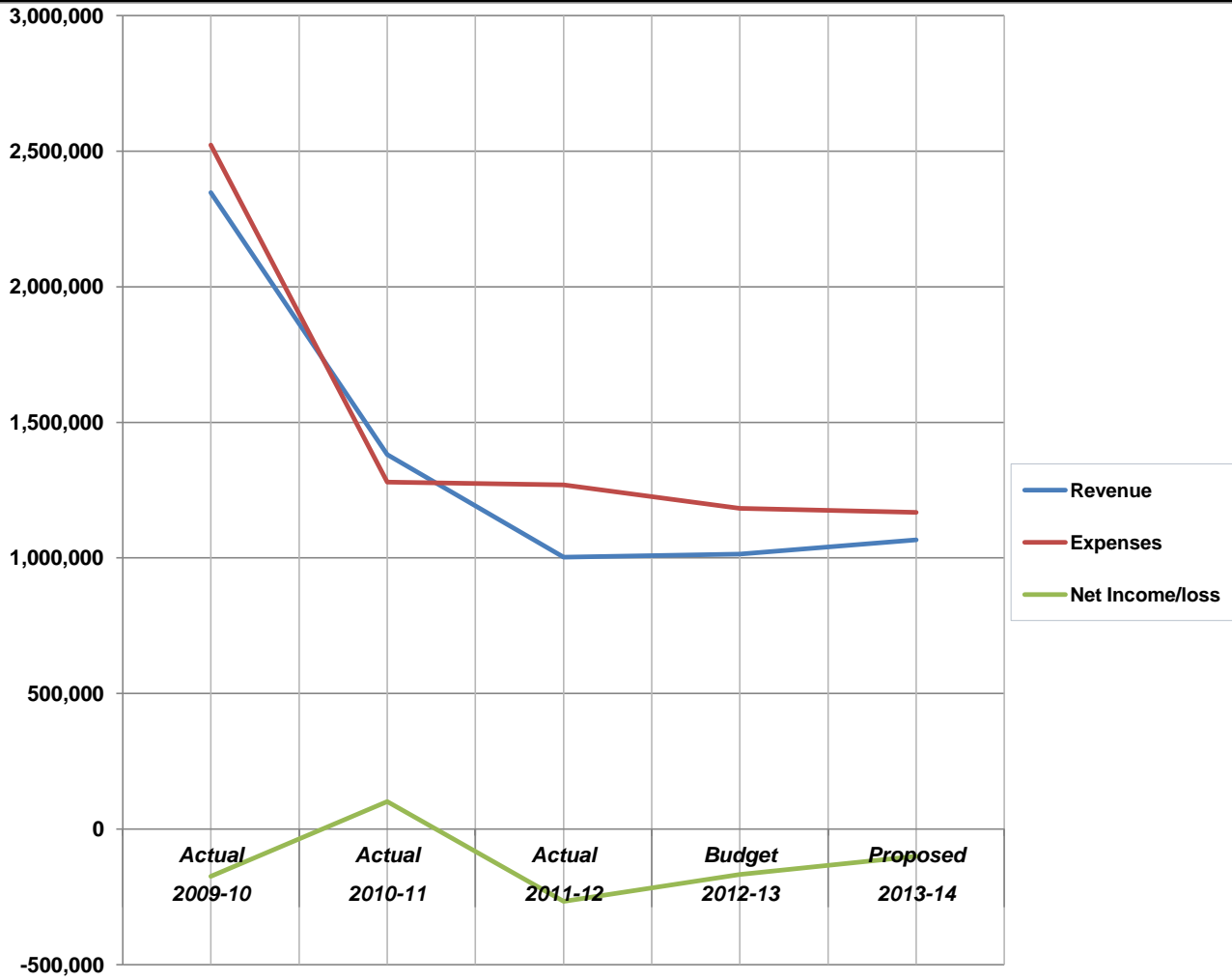
	2009-10 <i>Actual</i>	2010-11 <i>Actual</i>	2011-12 <i>Actual</i>	2012-13 <i>Budget</i>	2013-14 <i>Proposed</i>
Revenue	989,387	1,014,563	965,018	997,529	1,024,130
Expenses	1,040,302	1,081,534	1,033,463	862,717	972,269
Net Income/loss	(50,915)	(66,971)	(68,445)	134,812	51,861



FUND..... 29 RECREATION
 CENTER..... 38 ICE ARENA
 ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	BUDGET 12-13	PROPOSED 13-14	CHANGE	%
REVENUES							
	DAILY FEES	79,963	70,283	88,247	85,600	2,647-	3.0-
	RENTALS	440,535	450,043	503,808	508,765	4,957	1.0
	MERCHANDISING	17,075	16,767	18,288	18,438	150	0.8
	OTHER INCOME	7,256	486-	1,500	4,500	3,000	200.0
	PROGRAM FEES	469,735	428,633	385,687	406,827	21,140	5.5
	TOTAL REVENUE	1,014,563	965,240	997,529	1,024,130	26,601	2.7
EXPENSES							
	SALARIES & WAGES	350,846	345,004	187,356	257,636	70,281	37.5
	CONTRACTUAL SERVICES	55,601	62,218	72,976	77,554	4,578	6.3
	INSURANCE	44,382	47,501	61,695	64,989	3,294	5.3
	MATERIALS & SUPPLIES	28,020	23,724	26,527	30,218	3,691	13.9
	MAINTENANCE & LANDSCAPING	46,773	33,824	44,523	59,000	14,477	32.5
	UTILITIES	143,661	127,817	150,600	151,600	1,000	0.7
	PENSION CONTRIBUTIONS	101,211	94,815	34,979	38,190	3,211	9.2
	PROGRAM EXPENSES	293,375	274,479	256,762	257,582	820	0.3
	CAPITAL OUTLAY	17,665	24,119	27,300	35,500	8,200	30.0
	TOTAL EXPENSE	1,081,534	1,033,502	862,717	972,269	109,552	12.7
	TOTAL REVENUE	1,014,563	965,240	997,529	1,024,130	26,601	2.7
	TOTAL EXPENSE	1,081,534	1,033,502	862,717	972,269	109,552	12.7
	NET INCOME/LOSS	66,971-	68,262-	134,812	51,861	82,951-	61.5-
	TOTAL CENTER REVENUE	1,014,563	965,240	997,529	1,024,130	26,601	2.7
	TOTAL CENTER EXPENSE	1,081,534	1,033,502	862,717	972,269	109,552	12.7
	NET CENTER INCOME/LOSS	66,971-	68,262-	134,812	51,861	82,951-	61.5-

GOLF



	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed
Revenue	2,347,954	1,381,112	1,002,240	1,014,235	1,067,045
Expenses	2,522,759	1,280,139	1,268,837	1,182,305	1,167,829
Net Income/loss	(174,805)	100,973	(266,597)	(168,070)	(100,784)



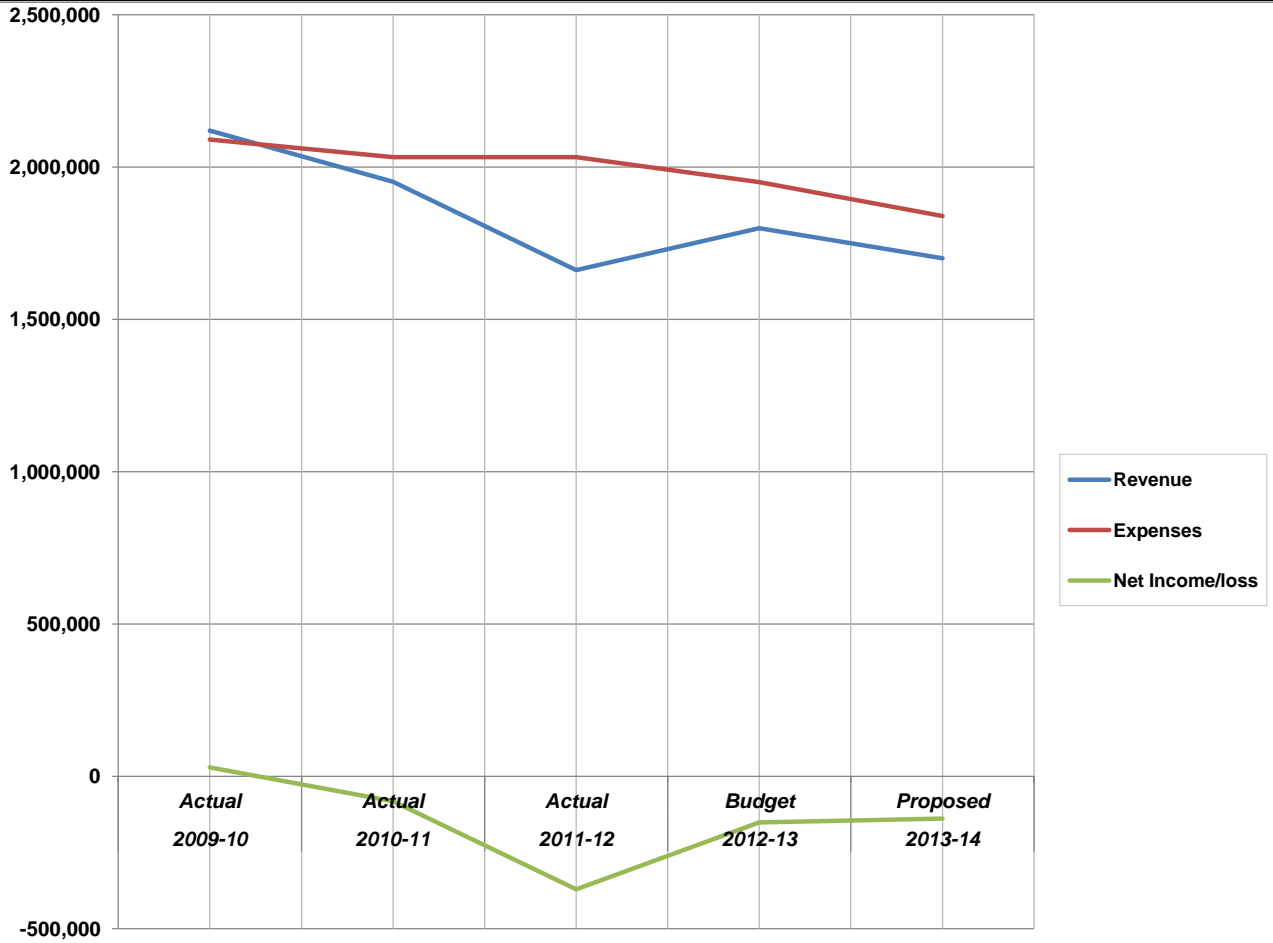
FUND..... 29 RECREATION
 CENTER..... 41 MAINTENANCE
 ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	BUDGET 12-13	PROPOSED 13-14	CHANGE	%
REVENUES							
	OTHER INCOME	0	0	0	0	0	0.0
	TOTAL REVENUE	0	0	0	0	0	0.0
EXPENSES							
	SALARIES & WAGES	0	0	404,146	407,120	2,974	0.7
	CONTRACTUAL SERVICES	0	0	52,802	53,660	858	1.6
	INSURANCE	0	0	136,973	91,624	45,349-	33.1-
	MATERIALS & SUPPLIES	0	0	43,540	48,520	4,980	11.4
	MAINTENANCE & LANDSCAPING	0	0	81,650	88,050	6,400	7.8
	UTILITIES	0	0	22,580	22,800	220	1.0
	PENSION CONTRIBUTIONS	0	0	32,997	33,073	76	0.2
	TOTAL EXPENSE	0	0	774,688	744,847	29,841-	3.9-
	TOTAL REVENUE	0	0	0	0	0	0.0
	TOTAL EXPENSE	0	0	774,688	744,847	29,841-	3.9-
	NET INCOME/LOSS	0	0	774,688-	744,847-	29,841	3.9-
	TOTAL CENTER REVENUE	0	0	0	0	0	0.0
	TOTAL CENTER EXPENSE	0	0	774,688	744,847	29,841-	3.9-
	NET CENTER INCOME/LOSS	0	0	774,688-	744,847-	29,841	3.9-

FUND..... 29 RECREATION
 CENTER..... 42 PRO SHOP
 ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	BUDGET 12-13	PROPOSED 13-14	CHANGE	%
REVENUES							
	DAILY FEES	0	0	496,205	579,945	83,740	16.9
	RESIDENT MEMBERSHIPS	0	0	217,695	182,635	35,060-	16.1-
	RENTALS	0	0	187,775	200,425	12,650	6.7
	MERCHANDISING	0	0	16,200	16,375	175	1.1
	OTHER INCOME	0	0	38,735	36,945	1,790-	4.6-
	PROGRAM FEES	0	0	57,625	50,720	6,905-	12.0-
	TOTAL REVENUE	0	0	1,014,235	1,067,045	52,810	5.2
EXPENSES							
	SALARIES & WAGES	0	0	168,785	170,590	1,805	1.1
	CONTRACTUAL SERVICES	0	0	87,198	107,441	20,243	23.2
	INSURANCE	0	0	25,735	27,415	1,680	6.5
	MATERIALS & SUPPLIES	0	0	26,005	24,250	1,755-	6.8-
	MAINTENANCE & LANDSCAPING	0	0	6,400	6,000	400-	6.3-
	UTILITIES	0	0	21,400	22,400	1,000	4.7
	PENSION CONTRIBUTIONS	0	0	16,204	14,090	2,114-	13.1-
	COST OF GOODS SOLD	0	0	12,380	12,800	420	3.4
	PROGRAM EXPENSES	0	0	43,510	37,996	5,514-	12.7-
	TOTAL EXPENSE	0	0	407,617	422,982	15,365	3.8
	TOTAL REVENUE	0	0	1,014,235	1,067,045	52,810	5.2
	TOTAL EXPENSE	0	0	407,617	422,982	15,365	3.8
	NET INCOME/LOSS	0	0	606,618	644,063	37,445	6.2
	TOTAL CENTER REVENUE	0	0	1,014,235	1,067,045	52,810	5.2
	TOTAL CENTER EXPENSE	0	0	407,617	422,982	15,365	3.8
	NET CENTER INCOME/LOSS	0	0	606,618	644,063	37,445	6.2

RECREATION CENTER



	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed
Revenue	2,119,424	1,951,445	1,661,483	1,799,228	1,700,831
Expenses	2,089,946	2,032,969	2,032,708	1,951,046	1,839,088
Net Income/loss	29,478.00	(81,524.00)	(371,225.00)	(151,818.00)	(138,257.00)



FUND..... 29 RECREATION
 CENTER..... 49 RECREATION CENTER ADMIN
 ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	BUDGET 12-13	PROPOSED 13-14	CHANGE	%
REVENUES							
	RESIDENT MEMBERSHIPS	0	258-	0	0	0	0.0
	RENTALS	108,108	106,164	107,200	113,975	6,775	6.3
	MERCHANDISING	2,471	2,063	7,990	9,400	1,410	17.7
	OTHER INCOME	173	171	0	0	0	0.0
	PROGRAM FEES	56,506	43,460	44,550	47,675	3,125	7.0
	TRANSFERS IN	0	0	0	0	0	0.0
	TOTAL REVENUE	167,258	151,600	159,740	171,050	11,310	7.1
EXPENSES							
	SALARIES & WAGES	434,389	413,252	363,623	386,461	22,838	6.3
	CONTRACTUAL SERVICES	222,525	214,404	232,851	232,085	766-	0.3-
	INSURANCE	67,775	69,974	114,881	86,313	28,568-	24.9-
	MATERIALS & SUPPLIES	52,364	60,843	60,500	57,329	3,171-	5.2-
	MAINTENANCE & LANDSCAPING	25,788	28,932	30,000	28,500	1,500-	5.0-
	UTILITIES	106,040	96,500	106,200	111,800	5,600	5.3
	PENSION CONTRIBUTIONS	108,973	104,023	32,578	34,111	1,533	4.7
	PROGRAM EXPENSES	119,700	97,219	62,710	75,530	12,820	20.4
	TOTAL EXPENSE	1,137,553	1,085,149	1,003,343	1,012,129	8,786	0.9
	TOTAL REVENUE	167,258	151,600	159,740	171,050	11,310	7.1
	TOTAL EXPENSE	1,137,553	1,085,149	1,003,343	1,012,129	8,786	0.9
	NET INCOME/LOSS	970,295-	933,549-	843,603-	841,079-	2,524	0.3-
	TOTAL CENTER REVENUE	167,258	151,600	159,740	171,050	11,310	7.1
	TOTAL CENTER EXPENSE	1,137,553	1,085,149	1,003,343	1,012,129	8,786	0.9
	NET CENTER INCOME/LOSS	970,295-	933,549-	843,603-	841,079-	2,524	0.3-

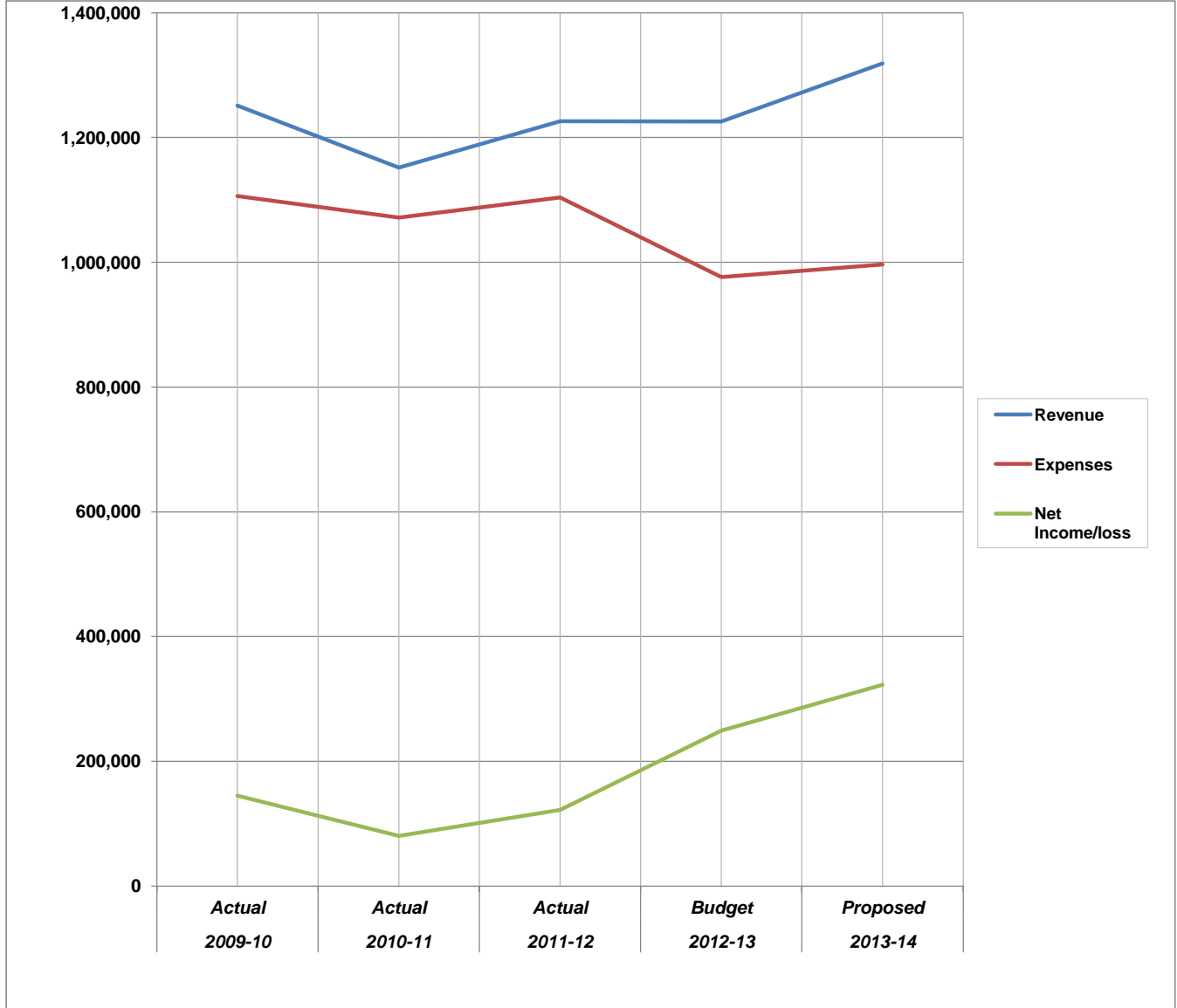
FUND..... 29 RECREATION
 CENTER..... 51 RECREATION CENTER FITNESS
 ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	BUDGET 12-13	PROPOSED 13-14	CHANGE	%
REVENUES							
	DAILY FEES	466,475	328,487	304,494	244,210	60,284-	19.8-
	NON-RESIDENT MEMBERSHIPS	0	0	0	0	0	0.0
	RESIDENT MEMBERSHIPS	1,089,379	885,943	1,006,800	996,879	9,921-	1.0-
	OTHER INCOME	1,430	1,240	1,500	1,500	0	0.0
	PROGRAM FEES	17,798	41,423	44,220	42,500	1,720-	3.9-
	TRANSFERS IN	0	0	0	0	0	0.0
	TOTAL REVENUE	1,575,082	1,257,093	1,357,014	1,285,089	71,925-	5.3-
EXPENSES							
	SALARIES & WAGES	512,585	487,090	510,814	421,472	89,342-	17.5-
	CONTRACTUAL SERVICES	3,872	566	5,590	3,084	2,506-	44.8-
	INSURANCE	15,335	13,918	41,347	25,598	15,749-	38.1-
	MATERIALS & SUPPLIES	13,384	11,793	10,750	7,700	3,050-	28.4-
	MAINTENANCE & LANDSCAPING	6,609	6,606	6,000	6,000	0	0.0
	UTILITIES	0	0	0	910	910	0.0
	PENSION CONTRIBUTIONS	78,032	77,809	41,834	34,224	7,610-	18.2-
	PROGRAM EXPENSES	12,884	16,753	15,640	14,800	840-	5.4-
	CAPITAL OUTLAY	0	27,645	27,750	8,000	19,750-	71.2-
	TOTAL EXPENSE	642,701	642,181	659,725	521,788	137,937-	20.9-
	TOTAL REVENUE	1,575,082	1,257,093	1,357,014	1,285,089	71,925-	5.3-
	TOTAL EXPENSE	642,701	642,181	659,725	521,788	137,937-	20.9-
	NET INCOME/LOSS	932,381	614,912	697,289	763,301	66,012	9.5
	TOTAL CENTER REVENUE	1,575,082	1,257,093	1,357,014	1,285,089	71,925-	5.3-
	TOTAL CENTER EXPENSE	642,701	642,181	659,725	521,788	137,937-	20.9-
	NET CENTER INCOME/LOSS	932,381	614,912	697,289	763,301	66,012	9.5

FUND..... 29 RECREATION
 CENTER..... 53 RECREATION CENTER AQUATICS
 ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	BUDGET 12-13	PROPOSED 13-14	CHANGE	%
REVENUES							
	DAILY FEES	35,383	50,342	20,390	21,000	610	3.0
	NON-RESIDENT MEMBERSHIPS	0	0	0	0	0	0.0
	RESIDENT MEMBERSHIPS	23,279	24,627	33,787	28,902	4,885-	14.5-
	RENTALS	30,608	33,556	37,465	9,600	27,865-	74.4-
	OTHER INCOME	0	0	0	0	0	0.0
	PROGRAM FEES	119,835	144,265	190,832	185,190	5,642-	3.0-
	TOTAL REVENUE	209,105	252,790	282,474	244,692	37,782-	13.4-
EXPENSES							
	SALARIES & WAGES	140,458	146,984	171,985	182,481	10,496	6.1
	CONTRACTUAL SERVICES	3,288	2,390	4,500	8,050	3,550	78.9
	INSURANCE	11,735	11,496	0	22,237	22,237	0.0
	MATERIALS & SUPPLIES	6,707	5,400	5,500	3,625	1,875-	34.1-
	MAINTENANCE & LANDSCAPING	17,958	9,016	9,000	7,544	1,456-	16.2-
	UTILITIES	0	0	0	0	0	0.0
	PENSION CONTRIBUTIONS	22,677	31,540	19,498	14,142	5,356-	27.5-
	PROGRAM EXPENSES	49,892	98,296	77,495	67,092	10,403-	13.4-
	TOTAL EXPENSE	252,715	305,122	287,978	305,171	17,193	6.0
	TOTAL REVENUE	209,105	252,790	282,474	244,692	37,782-	13.4-
	TOTAL EXPENSE	252,715	305,122	287,978	305,171	17,193	6.0
	NET INCOME/LOSS	43,610-	52,332-	5,504-	60,479-	54,975-	998.8
	TOTAL CENTER REVENUE	209,105	252,790	282,474	244,692	37,782-	13.4-
	TOTAL CENTER EXPENSE	252,715	305,122	287,978	305,171	17,193	6.0
	NET CENTER INCOME/LOSS	43,610-	52,332-	5,504-	60,479-	54,975-	998.8

TENNIS



	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed
Revenue	1,251,105	1,151,946	1,226,001	1,225,864	1,319,068
Expenses	1,106,118	1,071,693	1,103,883	976,499	996,622
Net Income/loss	144,987	80,253	122,118	249,365	322,446



FUND..... 29 RECREATION
 CENTER..... 55 INDOOR TENNIS
 ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	BUDGET 12-13	PROPOSED 13-14	CHANGE	%
REVENUES						
DAILY FEES	0	0	3,400	2,000	1,400-	41.2-
RESIDENT MEMBERSHIPS	0	0	93,674	95,488	1,814	1.9
RENTALS	0	0	215,315	221,655	6,340	2.9
MERCHANDISING	0	0	25,364	25,650	286	1.1
OTHER INCOME	0	0	15,900	25,068	9,168	57.7
PROGRAM FEES	0	0	696,915	757,116	60,201	8.6
TOTAL REVENUE	0	0	1,050,568	1,126,977	76,409	7.3
EXPENSES						
SALARIES & WAGES	0	0	282,146	240,741	41,405-	14.7-
CONTRACTUAL SERVICES	0	0	65,976	62,268	3,708-	5.6-
INSURANCE	0	0	86,263	73,021	13,242-	15.4-
MATERIALS & SUPPLIES	0	0	15,096	19,312	4,216	27.9
MAINTENANCE & LANDSCAPING	0	0	11,500	11,800	300	2.6
UTILITIES	0	0	70,981	70,979	2-	0.0
PENSION CONTRIBUTIONS	0	0	44,329	43,523	806-	1.8-
COST OF GOODS SOLD	0	0	18,839	20,500	1,661	8.8
PROGRAM EXPENSES	0	0	287,120	333,078	45,958	16.0
TOTAL EXPENSE	0	0	882,250	875,222	7,028-	0.8-
TOTAL REVENUE	0	0	1,050,568	1,126,977	76,409	7.3
TOTAL EXPENSE	0	0	882,250	875,222	7,028-	0.8-
NET INCOME/LOSS	0	0	168,318	251,755	83,437	49.6
TOTAL CENTER REVENUE	0	0	1,050,568	1,126,977	76,409	7.3
TOTAL CENTER EXPENSE	0	0	882,250	875,222	7,028-	0.8-
NET CENTER INCOME/LOSS	0	0	168,318	251,755	83,437	49.6

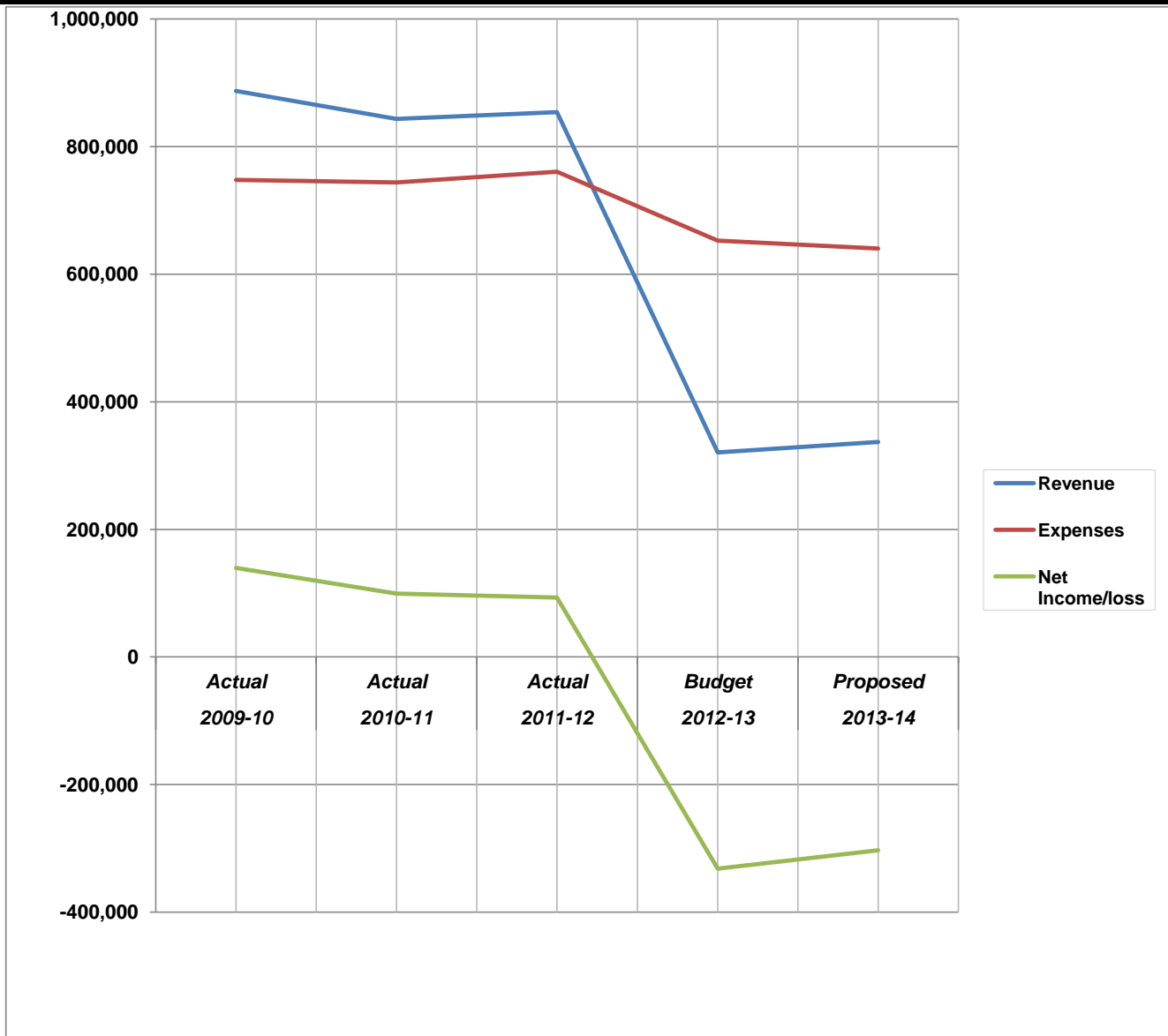
FUND..... 29 RECREATION
 CENTER..... 56 OUTDOOR TENNIS
 ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	BUDGET 12-13	PROPOSED 13-14	CHANGE	%
REVENUES						
OTHER INCOME	0	0	0	1,000	1,000	0.0
PROGRAM FEES	0	0	175,296	191,091	15,795	9.0
TOTAL REVENUE	0	0	175,296	192,091	16,795	9.6
EXPENSES						
SALARIES & WAGES	0	0	25,098	2,325	22,773-	90.7-
CONTRACTUAL SERVICES	0	0	0	6,600	6,600	0.0
INSURANCE	0	0	824	0	824-	100.0-
MATERIALS & SUPPLIES	0	0	3,550	12,833	9,283	261.5
MAINTENANCE & LANDSCAPING	0	0	0	800	800	0.0
PENSION CONTRIBUTIONS	0	0	7,123	6,434	689-	9.7-
PROGRAM EXPENSES	0	0	50,654	92,408	41,754	82.4
TOTAL EXPENSE	0	0	87,249	121,400	34,151	39.1
TOTAL REVENUE	0	0	175,296	192,091	16,795	9.6
TOTAL EXPENSE	0	0	87,249	121,400	34,151	39.1
NET INCOME/LOSS	0	0	88,047	70,691	17,356-	19.7-
TOTAL CENTER REVENUE	0	0	175,296	192,091	16,795	9.6
TOTAL CENTER EXPENSE	0	0	87,249	121,400	34,151	39.1
NET CENTER INCOME/LOSS	0	0	88,047	70,691	17,356-	19.7-

FUND..... 29 RECREATION
 CENTER..... 57 OUTDOOR CLAY TENNIS
 ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	BUDGET 12-13	PROPOSED 13-14	CHANGE	%
EXPENSES						
SALARIES & WAGES	0	0	0	0	0	0.0
CONTRACTUAL SERVICES	0	0	6,250	0	6,250-	100.0-
MAINTENANCE & LANDSCAPING	0	0	750	0	750-	100.0-
PENSION CONTRIBUTIONS	0	0	0	0	0	0.0
TOTAL EXPENSE	0	0	7,000	0	7,000-	100.0-
TOTAL REVENUE	0	0	0	0	0	0.0
TOTAL EXPENSE	0	0	7,000	0	7,000-	100.0-
NET INCOME/LOSS	0	0	7,000-	0	7,000	100.0-
TOTAL CENTER REVENUE	0	0	0	0	0	0.0
TOTAL CENTER EXPENSE	0	0	7,000	0	7,000-	100.0-
NET CENTER INCOME/LOSS	0	0	7,000-	0	7,000	100.0-

HELLER 296100



	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed
Revenue	887,207	843,439	854,070	320,774	336,974
Expenses	747,617	743,882	760,715	652,751	640,098
Net Income/loss	139,590	99,557	93,355	(331,977)	(303,124)



FUND..... 29 RECREATION
 CENTER..... 61 HELLER NATURE CENTER
 ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	BUDGET 12-13	PROPOSED 13-14	CHANGE	%
REVENUES							
	RENTALS	0	0	22,315	24,759	2,444	11.0
	MERCHANDISING	0	0	25	25	0	0.0
	OTHER INCOME	0	0	0	0	0	0.0
	PROGRAM FEES	0	0	298,434	312,190	13,756	4.6
	TOTAL REVENUE	0	0	320,774	336,974	16,200	5.1
EXPENSES							
	SALARIES & WAGES	0	0	309,314	277,343	31,971-	10.3-
	CONTRACTUAL SERVICES	0	0	49,439	44,578	4,861-	9.8-
	INSURANCE	0	0	70,647	71,078	431	0.6
	MATERIALS & SUPPLIES	0	0	18,999	21,481	2,482	13.1
	MAINTENANCE & LANDSCAPING	0	0	10,800	6,000	4,800-	44.4-
	UTILITIES	0	0	22,498	20,948	1,550-	6.9-
	PENSION CONTRIBUTIONS	0	0	31,046	31,382	336	1.1
	PROGRAM EXPENSES	0	0	130,008	167,288	37,280	28.7
	CAPITAL OUTLAY	0	0	10,000	0	10,000-	100.0-
	TOTAL EXPENSE	0	0	652,751	640,098	12,653-	1.9-
	TOTAL REVENUE	0	0	320,774	336,974	16,200	5.1
	TOTAL EXPENSE	0	0	652,751	640,098	12,653-	1.9-
	NET INCOME/LOSS	0	0	331,977-	303,124-	28,853	8.7-
	TOTAL CENTER REVENUE	0	0	320,774	336,974	16,200	5.1
	TOTAL CENTER EXPENSE	0	0	652,751	640,098	12,653-	1.9-
	NET CENTER INCOME/LOSS	0	0	331,977-	303,124-	28,853	8.7-

FUND..... 60 DEBT SERVICE

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	BUDGET 12-13	PROPOSED 13-14	CHANGE	%
REVENUES							
	TAX RECEIPTS	1,335,429	0	0	0	0	0.0
	INVESTMENT INCOME	7,995	2,701	0	0	0	0.0
	OTHER INCOME	0	0	0	0	0	0.0
	INTEREST INCOME	0	82	0	0	0	0.0
	TRANSFERS IN	0	0	0	855,894	855,894	0.0
	TOTAL REVENUE	1,343,424	2,783	0	855,894	855,894	0.0
EXPENSES							
	CONTRACTUAL SERVICES	0	496	0	0	0	0.0
	DEBT RETIREMENT	1,324,742	1,545	909,755	855,894	53,861-	5.9-
	OTHER	0	0	0	0	0	0.0
	TRANSFERS OUT	0	0	0	0	0	0.0
	TOTAL EXPENSE	1,324,742	2,041	909,755	855,894	53,861-	5.9-
	TOTAL FUND REVENUE	1,343,424	2,783	0	855,894	855,894	0.0
	TOTAL FUND EXPENSE	1,324,742	2,041	909,755	855,894	53,861-	5.9-
	NET FUND INCOME/LOSS	18,682	742	909,755-	0	909,755	100.0-

FUND..... 60 DEBT SERVICE
 CENTER..... 11 ADMINISTRATIVE
 ACTIVITY... 00 SUB CENTER

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	BUDGET 12-13	PROPOSED 13-14	CHANGE	%
REVENUES							
	TAX RECEIPTS	1,335,429	0	0	0	0	0.0
	INVESTMENT INCOME	7,995	2,701	0	0	0	0.0
	OTHER INCOME	0	0	0	0	0	0.0
	INTEREST INCOME	0	82	0	0	0	0.0
	TRANSFERS IN	0	0	0	855,894	855,894	0.0
	TOTAL REVENUE	1,343,424	2,783	0	855,894	855,894	0.0
EXPENSES							
	CONTRACTUAL SERVICES	0	496	0	0	0	0.0
	DEBT RETIREMENT	1,324,742	1,545	909,755	855,894	53,861-	5.9-
	OTHER	0	0	0	0	0	0.0
	TRANSFERS OUT	0	0	0	0	0	0.0
	TOTAL EXPENSE	1,324,742	2,041	909,755	855,894	53,861-	5.9-
	TOTAL REVENUE	1,343,424	2,783	0	855,894	855,894	0.0
	TOTAL EXPENSE	1,324,742	2,041	909,755	855,894	53,861-	5.9-
	NET INCOME/LOSS	18,682	742	909,755-	0	909,755	100.0-
	TOTAL CENTER REVENUE	1,343,424	2,783	0	855,894	855,894	0.0
	TOTAL CENTER EXPENSE	1,324,742	2,041	909,755	855,894	53,861-	5.9-
	NET CENTER INCOME/LOSS	18,682	742	909,755-	0	909,755	100.0-

FUND..... 70 CAPITAL PROJECTS

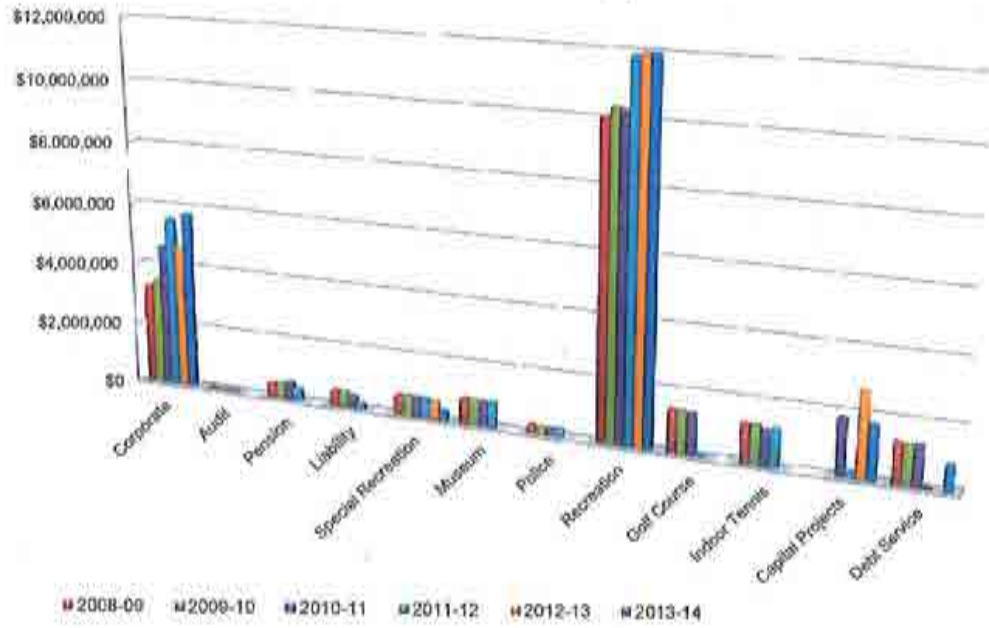
ACCOUNT NUMBER DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	BUDGET 12-13	PROPOSED 13-14	CHANGE	%
REVENUES						
RENTALS	0	0	0	0	0	0.0
INVESTMENT INCOME	14,064-	8,777-	0	75,000	75,000	0.0
OTHER INCOME	431,176	162,208	424,000	1,280,000	856,000	201.9
INTEREST INCOME	55,411	47,081	0	0	0	0.0
TRANSFERS IN	1,399,976	0	2,298,200	358,000	1,940,200-	84.4-
TOTAL REVENUE	1,872,499	200,512	2,722,200	1,713,000	1,009,200-	37.1-
EXPENSES						
SALARIES & WAGES	0	0	0	0	0	0.0
CONTRACTUAL SERVICES	200,918	101,815	0	257,678	257,678	0.0
PENSION CONTRIBUTIONS	0	0	0	0	0	0.0
DEBT RETIREMENT	908,836	912,561	0	0	0	0.0
CAPITAL OUTLAY	990,306	1,563,772	5,557,302	8,846,460	3,289,158	59.2
OTHER	0	0	0	0	0	0.0
TRANSFERS OUT	0	0	0	855,894	855,894	0.0
TOTAL EXPENSE	2,100,061	2,578,148	5,557,302	9,960,032	4,402,730	79.2
TOTAL FUND REVENUE	1,872,499	200,512	2,722,200	1,713,000	1,009,200-	37.1-
TOTAL FUND EXPENSE	2,100,061	2,578,148	5,557,302	9,960,032	4,402,730	79.2
NET FUND INCOME/LOSS	227,562-	2,377,636-	2,835,102-	8,247,032-	5,411,930-	190.9

PROPOSED BUDGET

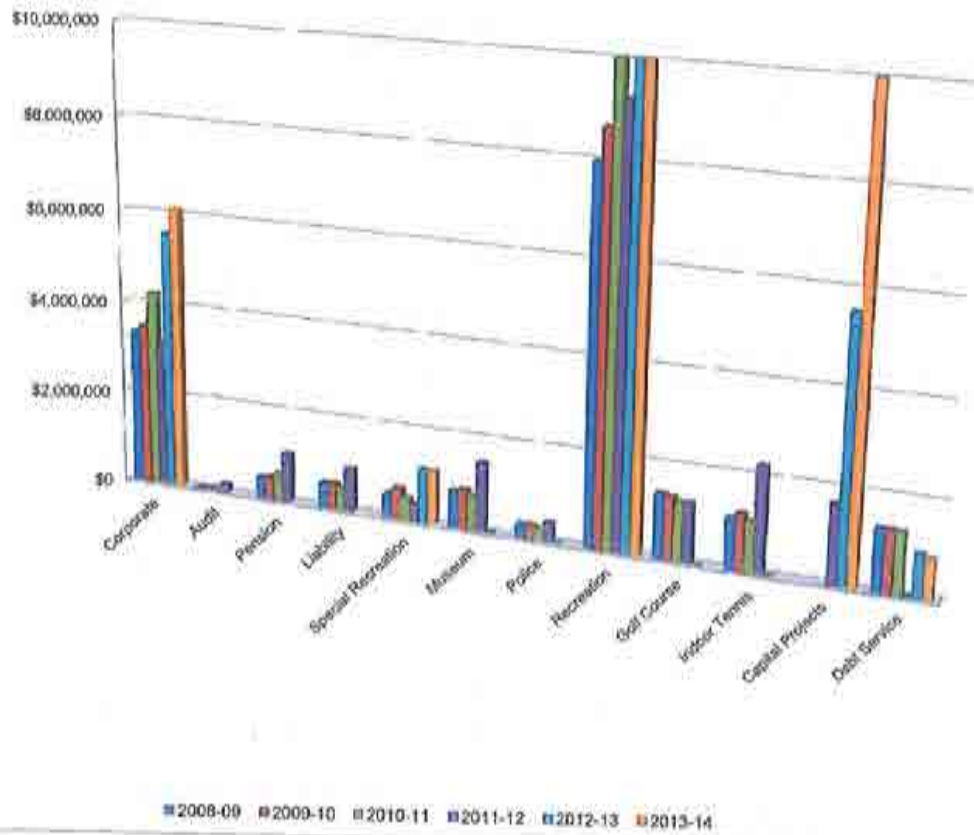
2013-2014

RECAP

**Park District of Highland Park
Budget Revenue History by Fund**



**Park District of Highland Park
Expense Budget History by Fund**





MEMORANDUM

To: Board of Commissioners
From: Finance Director Becker
C: Liza McElroy, Executive Director
Date: February 6, 2013
Re: DEBT SCENARIOS

Background/Explanation

As a result of the pay down of the District's IMRF liability, the Finance Committee anticipated that a new debt issuance to provide resources to continue funding the capital plan would be needed to meet the District's future capital needs. The advantage of the new debt is that the rates are approximately 5% less than what the District was paying under the IMRF liability.

Working with the District's Financial Adviser, six different scenarios were created as a solution to this plan. A summary of the six scenarios appear on page one of the attached documentation. In summary, the longer the payback period the higher the interest rate and the greater the net proceeds.

In anticipation of the discussion, some anticipated questions with related answers have been prepared.

1. **How fast could this get done?** Assuming there is consensus of the Board at the February 12 workshop, the District could close on the debt issuance in six to eight weeks. Since the regular board meeting in March is early, the Board may wish to schedule a special meeting in order to close timely.
2. **How does this compare to the Advanced Refunding done in 2012-** This is the same type of obligation. No separate levy is needed.
3. **How would this issuance be different than a Special District's annual bonding authority-** Debt certificates are not payable from the District's non-referendum debt service extension base (DSEB). The annual debt service will be paid out of the District's regular operations.
4. **Is another bond rating required?** The short answer is yes. Essentially, the District will have to go through the entire process again (application and rating call) as this is new issuance. In 2012 the District applied for and was granted the highest rating offered by Moody's (Aaa). It is not unusual for the rating agency to move that rating one notch below (Aa1) since there is no separate levy to pay for the debt.
5. **Are there any other factors to consider when reviewing these figures?** There are two. The first concern is that the District should not issue debt that exceeds \$10,000,000 in a single calendar year. Doing so would create a scenario where the issuance would become taxable to investors thus reducing its attractiveness.

The second concern is the District's ability to successfully pay its annual debt service from operations. This concern is mitigated by the savings that the District will achieve as a result of the pay down of the IMRF liability. Attached is a worksheet provided by IMRF indicating the annual (calendar year) savings as a result of achieving a lower IMRF rate. Assuming all things remain equal, District staff is confident that the surplus from its annual operations will be sufficient to pay this debt.

Recommendation: In light of the size of the District's known five year capital needs plan, this solution provides the District with the best opportunity to continue funding its capital plan. When possible, it is always in the best interest of the issuer to repay the debt over the shortest period of time. That being said, staff is recommending Scenario 6 resulting in debt proceeds of \$8,955,000 to be paid back over 15 years at an interest rate of 2.27%.

Park District of Highland Park
 Estimated Savings from IMRF buy down
 Park District of Highland Park
 Estimated Annual Savings
 IMRF Rate Adjustment

Calendar Year	Payroll (est)	Estimated Annual Savings
2013	5,969,287	
2014	6,456,381	340,251
2015	6,714,636	365,948
2016	6,983,221	392,457
2017	7,262,550	420,502
2018	7,553,052	450,162
2019	7,855,174	468,954
2020	8,169,381	499,777
2021	8,496,156	518,567
2022	8,836,002	538,025
2023	9,189,442	558,171
2024	9,557,020	579,021
2025	9,939,301	600,593
2026	10,336,873	622,903
2027	10,750,348	645,965
2028	11,180,362	669,791
2029	11,627,576	694,390
2030	12,092,679	682,094
2031	12,576,386	670,014
2032	13,079,441	658,149
2033	13,602,619	646,494
2034	14,146,724	635,046
2035	14,712,593	623,800
2036	15,301,097	612,753
2037	15,913,141	601,902
2038	16,549,667	591,243
2039	17,211,654	580,773
2040	17,900,120	570,488
2041	18,616,125	560,386
2042	19,360,770	550,462
2043	20,135,201	540,714
		16,889,795

Park District of Highland Park Summary of Financing Options

Preliminary, Subject to Change

	Scenario 1	Scenario 2	Scenario 3
Principal Amount.....	\$500,000	\$600,000	\$700,000
Estimated Net Debt Service (1).....	7,865,000	9,455,000	11,030,000
Estimated Net Proceeds.....	9,942,220	11,952,230	13,943,643
Estimated AIC.....	7,747,025 2.56%	9,313,175 2.56%	10,864,550 2.56%

	Scenario 4	Scenario 5	Scenario 6
Principal Amount.....	\$500,000	\$600,000	\$700,000
Estimated Net Debt Service (1).....	6,395,000	7,680,000	8,955,000
Estimated Net Proceeds.....	7,465,033	8,964,729	10,454,311
Estimated AIC.....	6,299,075 2.27%	7,564,800 2.27%	8,820,675 2.27%

(1) Tax-exempt rates based upon the "AAA" MMD index for February 5, 2013 and recent bond sales which PMA believes to be accurate and reliable.



Preliminary

Park District of Highland Park

\$11,030,000 GO Limited Tax Debt Certificates, Series 2013

Dated: March 1, 2013

20 Years - \$700,000 debt service annually

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
03/01/2013	-	-	-	-	-
06/15/2013	-	-	62,895.44	62,895.44	-
12/15/2013	525,000.00	0.250%	108,857.50	633,857.50	696,752.94
06/15/2014	-	-	108,201.25	108,201.25	-
12/15/2014	480,000.00	0.450%	108,201.25	588,201.25	696,402.50
06/15/2015	-	-	107,121.25	107,121.25	-
12/15/2015	485,000.00	0.550%	107,121.25	592,121.25	699,242.50
06/15/2016	-	-	105,787.50	105,787.50	-
12/15/2016	485,000.00	0.650%	105,787.50	590,787.50	696,575.00
06/15/2017	-	-	104,211.25	104,211.25	-
12/15/2017	490,000.00	0.900%	104,211.25	594,211.25	698,422.50
06/15/2018	-	-	102,006.25	102,006.25	-
12/15/2018	495,000.00	1.200%	102,006.25	597,006.25	699,012.50
06/15/2019	-	-	99,036.25	99,036.25	-
12/15/2019	500,000.00	1.500%	99,036.25	599,036.25	698,072.50
06/15/2020	-	-	95,286.25	95,286.25	-
12/15/2020	505,000.00	1.750%	95,286.25	600,286.25	695,572.50
06/15/2021	-	-	90,867.50	90,867.50	-
12/15/2021	515,000.00	2.000%	90,867.50	605,867.50	696,735.00
06/15/2022	-	-	85,717.50	85,717.50	-
12/15/2022	525,000.00	2.150%	85,717.50	610,717.50	696,435.00
06/15/2023	-	-	80,073.75	80,073.75	-
12/15/2023	535,000.00	2.350%	80,073.75	615,073.75	695,147.50
06/15/2024	-	-	73,787.50	73,787.50	-
12/15/2024	550,000.00	2.450%	73,787.50	623,787.50	697,575.00
06/15/2025	-	-	67,050.00	67,050.00	-
12/15/2025	565,000.00	2.500%	67,050.00	632,050.00	699,100.00
06/15/2026	-	-	59,987.50	59,987.50	-
12/15/2026	575,000.00	2.550%	59,987.50	634,987.50	694,975.00
06/15/2027	-	-	52,656.25	52,656.25	-
12/15/2027	590,000.00	2.600%	52,656.25	642,656.25	695,312.50
06/15/2028	-	-	44,986.25	44,986.25	-
12/15/2028	605,000.00	2.700%	44,986.25	649,986.25	694,972.50
06/15/2029	-	-	36,818.75	36,818.75	-
12/15/2029	625,000.00	2.750%	36,818.75	661,818.75	698,637.50
06/15/2030	-	-	28,225.00	28,225.00	-
12/15/2030	640,000.00	2.800%	28,225.00	668,225.00	696,450.00
06/15/2031	-	-	19,265.00	19,265.00	-
12/15/2031	660,000.00	2.850%	19,265.00	679,265.00	698,530.00
06/15/2032	-	-	9,860.00	9,860.00	-
12/15/2032	680,000.00	2.900%	9,860.00	689,860.00	699,720.00
Total	\$11,030,000.00	-	\$2,913,642.94	\$13,943,642.94	-

Yield Statistics

Bond Year Dollars	\$120,091.44
Average Life	10.888 Years
Average Coupon	2.4261869%
Net Interest Cost (NIC)	2.4261869%
True Interest Cost (TIC)	2.3966021%
Bond Yield for Arbitrage Purposes	2.3966021%
All Inclusive Cost (AIC)	2.5591037%

IRS Form 8038

Net Interest Cost	2.4261869%
Weighted Average Maturity	10.888 Years

HIGHLAND PARK PD DC 700K | SINGLE PURPOSE | 2/7/2013 | 9:02 AM

Preliminary

Park District of Highland Park

\$9,455,000 GO Limited Tax Debt Certificates, Series 2013

Dated: March 1, 2013

20 Years - \$600,000 debt service annually

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
03/01/2013	-	-	-	-	-
06/15/2013	-	-	53,919.67	53,919.67	-
12/15/2013	450,000.00	0.250%	93,322.50	543,322.50	597,242.17
06/15/2014	-	-	92,760.00	92,760.00	-
12/15/2014	410,000.00	0.450%	92,760.00	502,760.00	595,520.00
06/15/2015	-	-	91,837.50	91,837.50	-
12/15/2015	415,000.00	0.550%	91,837.50	506,837.50	598,675.00
06/15/2016	-	-	90,696.25	90,696.25	-
12/15/2016	415,000.00	0.650%	90,696.25	505,696.25	596,392.50
06/15/2017	-	-	89,347.50	89,347.50	-
12/15/2017	420,000.00	0.900%	89,347.50	509,347.50	598,695.00
06/15/2018	-	-	87,457.50	87,457.50	-
12/15/2018	425,000.00	1.200%	87,457.50	512,457.50	599,915.00
06/15/2019	-	-	84,907.50	84,907.50	-
12/15/2019	430,000.00	1.500%	84,907.50	514,907.50	599,815.00
06/15/2020	-	-	81,682.50	81,682.50	-
12/15/2020	435,000.00	1.750%	81,682.50	516,682.50	598,365.00
06/15/2021	-	-	77,876.25	77,876.25	-
12/15/2021	440,000.00	2.000%	77,876.25	517,876.25	595,752.50
06/15/2022	-	-	73,476.25	73,476.25	-
12/15/2022	450,000.00	2.150%	73,476.25	523,476.25	596,952.50
06/15/2023	-	-	68,638.75	68,638.75	-
12/15/2023	460,000.00	2.350%	68,638.75	528,638.75	597,277.50
06/15/2024	-	-	63,233.75	63,233.75	-
12/15/2024	470,000.00	2.450%	63,233.75	533,233.75	596,467.50
06/15/2025	-	-	57,476.25	57,476.25	-
12/15/2025	485,000.00	2.500%	57,476.25	542,476.25	599,952.50
06/15/2026	-	-	51,413.75	51,413.75	-
12/15/2026	495,000.00	2.550%	51,413.75	546,413.75	597,827.50
06/15/2027	-	-	45,102.50	45,102.50	-
12/15/2027	505,000.00	2.600%	45,102.50	550,102.50	595,205.00
06/15/2028	-	-	38,537.50	38,537.50	-
12/15/2028	520,000.00	2.700%	38,537.50	558,537.50	597,075.00
06/15/2029	-	-	31,517.50	31,517.50	-
12/15/2029	535,000.00	2.750%	31,517.50	566,517.50	598,035.00
06/15/2030	-	-	24,161.25	24,161.25	-
12/15/2030	550,000.00	2.800%	24,161.25	574,161.25	598,322.50
06/15/2031	-	-	16,461.25	16,461.25	-
12/15/2031	565,000.00	2.850%	16,461.25	581,461.25	597,922.50
06/15/2032	-	-	8,410.00	8,410.00	-
12/15/2032	580,000.00	2.900%	8,410.00	588,410.00	596,820.00
Total	\$9,455,000.00	-	\$2,497,229.67	\$11,952,229.67	-

Yield Statistics

Bond Year Dollars	\$102,938.94
Average Life	10.887 Years
Average Coupon	2.4259329%
Net Interest Cost (NIC)	2.4259329%
True Interest Cost (TIC)	2.3963695%
Bond Yield for Arbitrage Purposes	2.3963695%
All Inclusive Cost (AIC)	2.5588697%

IRS Form 8038

Net Interest Cost	2.4259329%
Weighted Average Maturity	10.887 Years

HIGHLAND PARK PD DC 600K | SINGLE PURPOSE | 2/7/2013 | 9:02 AM

Preliminary

Park District of Highland Park

\$7,865,000 GO Limited Tax Debt Certificates, Series 2013

Dated: March 1, 2013

20 Years - \$500,000 debt service annually

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
03/01/2013	-	-	-	-	-
06/15/2013	-	-	44,843.50	44,843.50	-
12/15/2013	375,000.00	0.2500%	77,613.75	452,613.75	497,457.25
06/15/2014	-	-	77,145.00	77,145.00	-
12/15/2014	345,000.00	0.4500%	77,145.00	422,145.00	499,290.00
06/15/2015	-	-	76,368.75	76,368.75	-
12/15/2015	345,000.00	0.5500%	76,368.75	421,368.75	497,737.50
06/15/2016	-	-	75,420.00	75,420.00	-
12/15/2016	345,000.00	0.6500%	75,420.00	420,420.00	495,840.00
06/15/2017	-	-	74,298.75	74,298.75	-
12/15/2017	350,000.00	0.9000%	74,298.75	424,298.75	498,597.50
06/15/2018	-	-	72,723.75	72,723.75	-
12/15/2018	350,000.00	1.2000%	72,723.75	422,723.75	495,447.50
06/15/2019	-	-	70,623.75	70,623.75	-
12/15/2019	355,000.00	1.5000%	70,623.75	425,623.75	496,247.50
06/15/2020	-	-	67,961.25	67,961.25	-
12/15/2020	360,000.00	1.7500%	67,961.25	427,961.25	495,922.50
06/15/2021	-	-	64,811.25	64,811.25	-
12/15/2021	370,000.00	2.0000%	64,811.25	434,811.25	499,622.50
06/15/2022	-	-	61,111.25	61,111.25	-
12/15/2022	375,000.00	2.1500%	61,111.25	436,111.25	497,222.50
06/15/2023	-	-	57,080.00	57,080.00	-
12/15/2023	385,000.00	2.3500%	57,080.00	442,080.00	499,160.00
06/15/2024	-	-	52,556.25	52,556.25	-
12/15/2024	390,000.00	2.4500%	52,556.25	442,556.25	495,112.50
06/15/2025	-	-	47,778.75	47,778.75	-
12/15/2025	400,000.00	2.5000%	47,778.75	447,778.75	495,537.50
06/15/2026	-	-	42,778.75	42,778.75	-
12/15/2026	410,000.00	2.5500%	42,778.75	452,778.75	495,557.50
06/15/2027	-	-	37,551.25	37,551.25	-
12/15/2027	420,000.00	2.6000%	37,551.25	457,551.25	495,102.50
06/15/2028	-	-	32,091.25	32,091.25	-
12/15/2028	435,000.00	2.7000%	32,091.25	467,091.25	499,182.50
06/15/2029	-	-	26,218.75	26,218.75	-
12/15/2029	445,000.00	2.7500%	26,218.75	471,218.75	497,437.50
06/15/2030	-	-	20,100.00	20,100.00	-
12/15/2030	455,000.00	2.8000%	20,100.00	475,100.00	495,200.00
06/15/2031	-	-	13,730.00	13,730.00	-
12/15/2031	470,000.00	2.8500%	13,730.00	483,730.00	497,460.00
06/15/2032	-	-	7,032.50	7,032.50	-
12/15/2032	485,000.00	2.9000%	7,032.50	492,032.50	499,065.00
Total	\$7,865,000.00	-	\$2,077,219.75	\$9,942,219.75	-

Yield Statistics

Bond Year Dollars	585,614.61
Average Life	10.886 Years
Average Coupon	2.4262444%
Net Interest Cost (NIC)	2.4262444%
True Interest Cost (TIC)	2.3966714%
Bond Yield for Arbitrage Purposes	2.3966714%
All Inclusive Cost (AIC)	2.5592063%

IRS Form 8038

Net Interest Cost	2.4262444%
Weighted Average Maturity	10.886 Years

HIGHLAND PARK PD DC 500K | SINGLE PURPOSE | 2/7/2013 | 9:02 AM

Preliminary

Park District of Highland Park

\$8,955,000 GO Limited Tax Debt Certificates, Series 2013

Dated: March 1, 2013

15 Years - \$700,000 debt service annually

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
03/01/2013	-	-	-	-	-
06/15/2013	-	-	42,371.33	42,371.33	-
12/15/2013	580,000.00	0.250%	73,335.00	653,335.00	695,706.33
06/15/2014	-	-	72,610.00	72,610.00	-
12/15/2014	550,000.00	0.450%	72,610.00	622,610.00	695,220.00
06/15/2015	-	-	71,372.50	71,372.50	-
12/15/2015	555,000.00	0.550%	71,372.50	626,372.50	697,745.00
06/15/2016	-	-	69,846.25	69,846.25	-
12/15/2016	560,000.00	0.650%	69,846.25	629,846.25	699,692.50
06/15/2017	-	-	68,026.25	68,026.25	-
12/15/2017	560,000.00	0.900%	68,026.25	628,026.25	696,052.50
06/15/2018	-	-	65,506.25	65,506.25	-
12/15/2018	565,000.00	1.200%	65,506.25	630,506.25	696,012.50
06/15/2019	-	-	62,116.25	62,116.25	-
12/15/2019	575,000.00	1.500%	62,116.25	637,116.25	699,232.50
06/15/2020	-	-	57,803.75	57,803.75	-
12/15/2020	580,000.00	1.750%	57,803.75	637,803.75	695,607.50
06/15/2021	-	-	52,728.75	52,728.75	-
12/15/2021	590,000.00	2.000%	52,728.75	642,728.75	695,457.50
06/15/2022	-	-	46,828.75	46,828.75	-
12/15/2022	605,000.00	2.150%	46,828.75	651,828.75	698,657.50
06/15/2023	-	-	40,325.00	40,325.00	-
12/15/2023	615,000.00	2.350%	40,325.00	655,325.00	695,650.00
06/15/2024	-	-	33,098.75	33,098.75	-
12/15/2024	630,000.00	2.450%	33,098.75	663,098.75	696,197.50
06/15/2025	-	-	25,381.25	25,381.25	-
12/15/2025	645,000.00	2.500%	25,381.25	670,381.25	695,762.50
06/15/2026	-	-	17,318.75	17,318.75	-
12/15/2026	665,000.00	2.550%	17,318.75	682,318.75	699,637.50
06/15/2027	-	-	8,840.00	8,840.00	-
12/15/2027	680,000.00	2.600%	8,840.00	688,840.00	697,680.00
Total	\$8,955,000.00	-	\$1,499,311.33	\$10,454,311.33	-

Yield Statistics

Bond Year Dollars	\$72,129.50
Average Life	8.055 Years
Average Coupon	2.0786382%
Net Interest Cost (NIC)	2.0786382%
True Interest Cost (TIC)	2.0572707%
Bond Yield for Arbitrage Purposes	2.0572707%
All Inclusive Cost (AIC)	2.2650550%

IRS Form 8038

Net Interest Cost	2.0786382%
Weighted Average Maturity	8.055 Years

HIGHLAND PARK PD DC 700K | SINGLE PURPOSE | 2/7/2013 | 9:02 AM

PMA Securities, Inc.
Public Finance/Financial Planning - REL

Preliminary

Park District of Highland Park

\$7,680,000 GO Limited Tax Debt Certificates, Series 2013

Dated: March 1, 2013

15 Years - \$600,000 debt service annually

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
03/01/2013	-	-	-	-	-
06/15/2013	-	-	36,315.50	36,315.50	-
12/15/2013	500,000.00	0.250%	62,853.75	562,853.75	599,169.25
06/15/2014	-	-	62,228.75	62,228.75	-
12/15/2014	475,000.00	0.450%	62,228.75	537,228.75	599,457.50
06/15/2015	-	-	61,160.00	61,160.00	-
12/15/2015	475,000.00	0.550%	61,160.00	536,160.00	597,320.00
06/15/2016	-	-	59,853.75	59,853.75	-
12/15/2016	480,000.00	0.650%	59,853.75	539,853.75	599,707.50
06/15/2017	-	-	58,293.75	58,293.75	-
12/15/2017	480,000.00	0.900%	58,293.75	538,293.75	596,587.50
06/15/2018	-	-	56,133.75	56,133.75	-
12/15/2018	485,000.00	1.200%	56,133.75	541,133.75	597,267.50
06/15/2019	-	-	53,223.75	53,223.75	-
12/15/2019	490,000.00	1.500%	53,223.75	543,223.75	596,447.50
06/15/2020	-	-	49,548.75	49,548.75	-
12/15/2020	500,000.00	1.750%	49,548.75	549,548.75	599,097.50
06/15/2021	-	-	45,173.75	45,173.75	-
12/15/2021	505,000.00	2.000%	45,173.75	550,173.75	595,347.50
06/15/2022	-	-	40,123.75	40,123.75	-
12/15/2022	515,000.00	2.150%	40,123.75	555,123.75	595,247.50
06/15/2023	-	-	34,587.50	34,587.50	-
12/15/2023	530,000.00	2.350%	34,587.50	564,587.50	599,175.00
06/15/2024	-	-	28,360.00	28,360.00	-
12/15/2024	540,000.00	2.450%	28,360.00	568,360.00	596,720.00
06/15/2025	-	-	21,745.00	21,745.00	-
12/15/2025	555,000.00	2.500%	21,745.00	576,745.00	598,490.00
06/15/2026	-	-	14,807.50	14,807.50	-
12/15/2026	570,000.00	2.550%	14,807.50	584,807.50	599,615.00
06/15/2027	-	-	7,540.00	7,540.00	-
12/15/2027	580,000.00	2.600%	7,540.00	587,540.00	595,080.00
Total	\$7,680,000.00	-	\$1,284,729.25	\$8,964,729.25	-

Yield Statistics

Bond Year Dollars	\$61,813.67
Average Life	8.049 Years
Average Coupon	2.0783903%
Net Interest Cost (NIC)	2.0783903%
True Interest Cost (TIC)	2.0570148%
Bond Yield for Arbitrage Purposes	2.0570148%
All Inclusive Cost (AIC)	2.2649467%

IRS Form 8038

Net Interest Cost	2.0783903%
Weighted Average Maturity	8.049 Years

HIGHLAND PARK PD DC 800K1 | SINGLE PURPOSE | 2/7/2013 | 9:02 AM

PMA Securities, Inc.
Public Finance/Financial Planning - REL

Preliminary

Park District of Highland Park

\$6,395,000 GO Limited Tax Debt Certificates, Series 2013

Dated: March 1, 2013

15 Years - \$500,000 debt service annually

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
03/01/2013	-	-	-	-	-
06/15/2013	-	-	30,244.50	30,244.50	-
12/15/2013	415,000.00	0.250%	52,346.25	467,346.25	497,590.75
06/15/2014	-	-	51,827.50	51,827.50	-
12/15/2014	395,000.00	0.450%	51,827.50	446,827.50	498,655.00
06/15/2015	-	-	50,938.75	50,938.75	-
12/15/2015	395,000.00	0.550%	50,938.75	445,938.75	496,877.50
06/15/2016	-	-	49,852.50	49,852.50	-
12/15/2016	400,000.00	0.650%	49,852.50	449,852.50	499,705.00
06/15/2017	-	-	48,552.50	48,552.50	-
12/15/2017	400,000.00	0.900%	48,552.50	448,552.50	497,105.00
06/15/2018	-	-	46,752.50	46,752.50	-
12/15/2018	405,000.00	1.200%	46,752.50	451,752.50	498,505.00
06/15/2019	-	-	44,322.50	44,322.50	-
12/15/2019	410,000.00	1.500%	44,322.50	454,322.50	498,645.00
06/15/2020	-	-	41,247.50	41,247.50	-
12/15/2020	415,000.00	1.750%	41,247.50	456,247.50	497,495.00
06/15/2021	-	-	37,616.25	37,616.25	-
12/15/2021	420,000.00	2.000%	37,616.25	457,616.25	495,232.50
06/15/2022	-	-	33,416.25	33,416.25	-
12/15/2022	430,000.00	2.150%	33,416.25	463,416.25	496,832.50
06/15/2023	-	-	28,793.75	28,793.75	-
12/15/2023	440,000.00	2.350%	28,793.75	468,793.75	497,587.50
06/15/2024	-	-	23,623.75	23,623.75	-
12/15/2024	450,000.00	2.450%	23,623.75	473,623.75	497,247.50
06/15/2025	-	-	18,111.25	18,111.25	-
12/15/2025	460,000.00	2.500%	18,111.25	478,111.25	496,222.50
06/15/2026	-	-	12,361.25	12,361.25	-
12/15/2026	475,000.00	2.550%	12,361.25	487,361.25	499,722.50
06/15/2027	-	-	6,305.00	6,305.00	-
12/15/2027	485,000.00	2.600%	6,305.00	491,305.00	497,610.00
Total	\$6,395,000.00	-	\$1,070,033.25	\$7,465,033.25	-

Yield Statistics

Bond Year Dollars	\$51,484.94
Average Life	8.051 Years
Average Coupon	2.0783421%
Net Interest Cost (NIC)	2.0783421%
True Interest Cost (TIC)	2.0569602%
Bond Yield for Arbitrage Purposes	2.0569602%
All Inclusive Cost (AIC)	2.2648364%

IRS Form 8038

Net Interest Cost	2.0783421%
Weighted Average Maturity	8.051 Years

HIGHLAND PARK PD DC 500K1 | SINGLE PURPOSE | 2/7/2013 | 9:02 AM

PMA Securities, Inc.
Public Finance/Financial Planning - REL



MEMORANDUM

To: Board of Park Commissioners

From: Executive Director McElroy

Date: February 12, 2013

Re: **RECOMMENDATION: APPROVAL OF PROPOSAL FROM THE LAKOTA GROUP FOR COMPREHENSIVE MASTER PLANNING SERVICES**

C: Director Stumpf, Manager Gardocki

RECOMMENDATION

As part of selecting the Comprehensive Master Plan consultant, staff has been in negotiations with the preferred firm The Lakota Group. Attached please find The Lakota Group's final cost proposal for professional services outlined in the RFP. Additionally, it depicts the team's subconsultants and the recommended process. The total project fee is \$128,794.

Staff requests the park board accept the proposal from The Lakota Group and to direct staff to enter into a contract pending attorney approval.

\$125,000 has been allocated in 2013-2014 budget for this project.

Park District of Highland Park		February 6, 2013				LAKOTA		PROS-Consulting		GHA			PHN		
Comprehensive Master Plan		Staff Hours								Staff Hours			Staff Hours		
Work Scope/Phases/Tasks/Hours/Fees		A	B	C	D	A	B	A	B	C	A	B	C		
Phases/Tasks															
PHASE 1: ENGAGE															
Task 1.1:	Project Start Meeting & Sites Tour (Meeting #1)	8	8	8	8	8		8	8		8				
Task 1.2:	Base Mapping & Fieldwork		4	20					2	8					
Task 1.3:	Print-based Outreach Strategy & Program		1	4	12										
Task 1.4:	Digital Outreach Strategy & Program		1	4	12		2								
Task 1.5:	Stakeholder Focus Groups	4	8	8	8	8			4		4				
Task 1.6:	Community Open House #1	4	4	4	4	4		4			4				
Task 1.7:	Topic Based "Pop-up" Meetings	4	8	4					4		4				
Task 1.8:	School/Student Outreach/Activity		2	4	4										
Task 1.9:	Engagement Summary Memo		4	4	4										
Task 1.10:	Staff/Steering Committee Review (Meeting #2)	3	3					3			3				
Task 1.11:	Park Board Presentation (Meeting #3)	3	3					3			3				
Subtotal Hours		26	46	60	52	20	2	18	18	8	26	0	0		
Subtotal Fees		\$5,460	\$6,440	\$7,200	\$4,680	\$2,800	\$200	\$2,700	\$2,160	\$800	\$3,900	\$0	\$0		
Total Phase 1 Fee by Firm		\$23,780				\$3,000		\$5,660			\$3,900				
Total Phase 1 Fee: \$36,340															
PHASE 2: ANALYZE															
Task 2.1:	Existing Plans Analysis		4	8					2	8	4				
Task 2.2:	Demographic Trends Analysis		1				20								
Task 2.3:	Existing Facilities Analysis		4	12					12	36	36				
Task 2.4:	Ecology/Natural Resources Analysis (PDHP staff internal)		1	2											
Task 2.5:	Future Facilities/Level of Service Analysis		1			20									
Task 2.6:	Programs/Services Analysis		1			24	12								
Task 2.7:	Maintenance/Operations Analysis (Research provided by others)		2								2				
Task 2.8:	Rank & Prioritize Demand & Opportunities		2			24		2	2		2				
Task 2.9:	Staff/Steering Committee Review (Meeting #4)	3	3			3			3		3				
Task 2.10:	Community Open House #2	4	8	4	4			4			4				
Task 2.11:	Analysis Summary Memo		8	12		4	2	2	4	8	4				
Task 2.12:	Staff/Steering Committee Review (Meeting #5)	3	3					3							
Task 2.13:	Park Board Presentation (Meeting #6)	3	3	3		3		3			3				
Subtotal Hours		13	41	41	4	78	34	14	23	52	58	0	0		
Subtotal Fees		\$2,730	\$5,740	\$4,920	\$360	\$10,920	\$3,400	\$2,100	\$2,760	\$5,200	\$8,700	\$0	\$0		
Total Phase 2 Fee by Firm		\$13,750				\$14,320		\$10,060			\$8,700				
Total Phase 2 Fee: \$46,830															
PHASE 3: ENVISION															
Task 3.1:	Program/Services Plan		2			12	8								
Task 3.2:	Acquisition/Development & Redevelopment Plan	4	12	24	4										
Task 3.3:	Ecology/Natural Resources Plan (PDHP staff internal)		2	4											
Task 3.4:	Supporting Graphics		8	24					2	8	4				
Task 3.5:	Staff/Steering Committee Review (Meeting #7)	3	3			3		3							
Task 3.6:	Community Open House #3	4	8	4	4	4		4							
Task 3.7:	Action Plan	2	8	12		8	4	4	8	12					
Task 3.8:	Staff/Steering Committee Review (Meeting #8)	3	3	3		3		3	3						
Task 3.9:	Community Open House #4	4	4	4	4	4		4							
Task 3.10:	Final Report	1	4	8	4		3	2	2	4	4				
Task 3.11:	Park Board Presentation (Meeting #9)	3	3	3		3		3	3						
Subtotal Hours		24	57	86	16	37	15	23	18	24	8	0	0		
Subtotal Fees		\$5,040	\$7,980	\$10,320	\$1,440	\$5,180	\$1,500	\$3,450	\$2,160	\$2,400	\$1,200	\$0	\$0		
Total Phase 3 Fee by Firm		\$24,780				\$6,680		\$8,010			\$1,200				
Total Phase 3 Fee: \$40,670															
Total Hours by Staff		63	144	187	72	135	51	55	59	84	92	0	0		
Subtotal Fee by Staff		\$13,230	\$20,160	\$22,440	\$6,480	\$18,900	\$5,100	\$8,250	\$7,080	\$8,400	\$13,800	\$0	\$0		
Total Fee by Firm		\$62,310				\$24,000		\$23,730			\$13,800				
Project Fee Total =		\$123,840				A. Associate Principal \$210		A. Neelay Bhatt \$140			A. Associate / Sen Eng. \$150				
Expense Estimate (4% of Fee) =		\$4,954				B. Project Planner/Manager \$140		B. Market \$100			B. Prof. Engineer \$120				
Total Project Budget =		\$128,794				C. Planner/Designer \$120		Researcher			C. Staff Engineer / Tech \$100				
		D. Operations Manager \$90										A. Project Architect \$150			



MEMORANDUM

To: Board of Park Commissioners

From: Assistant Director Malartsik

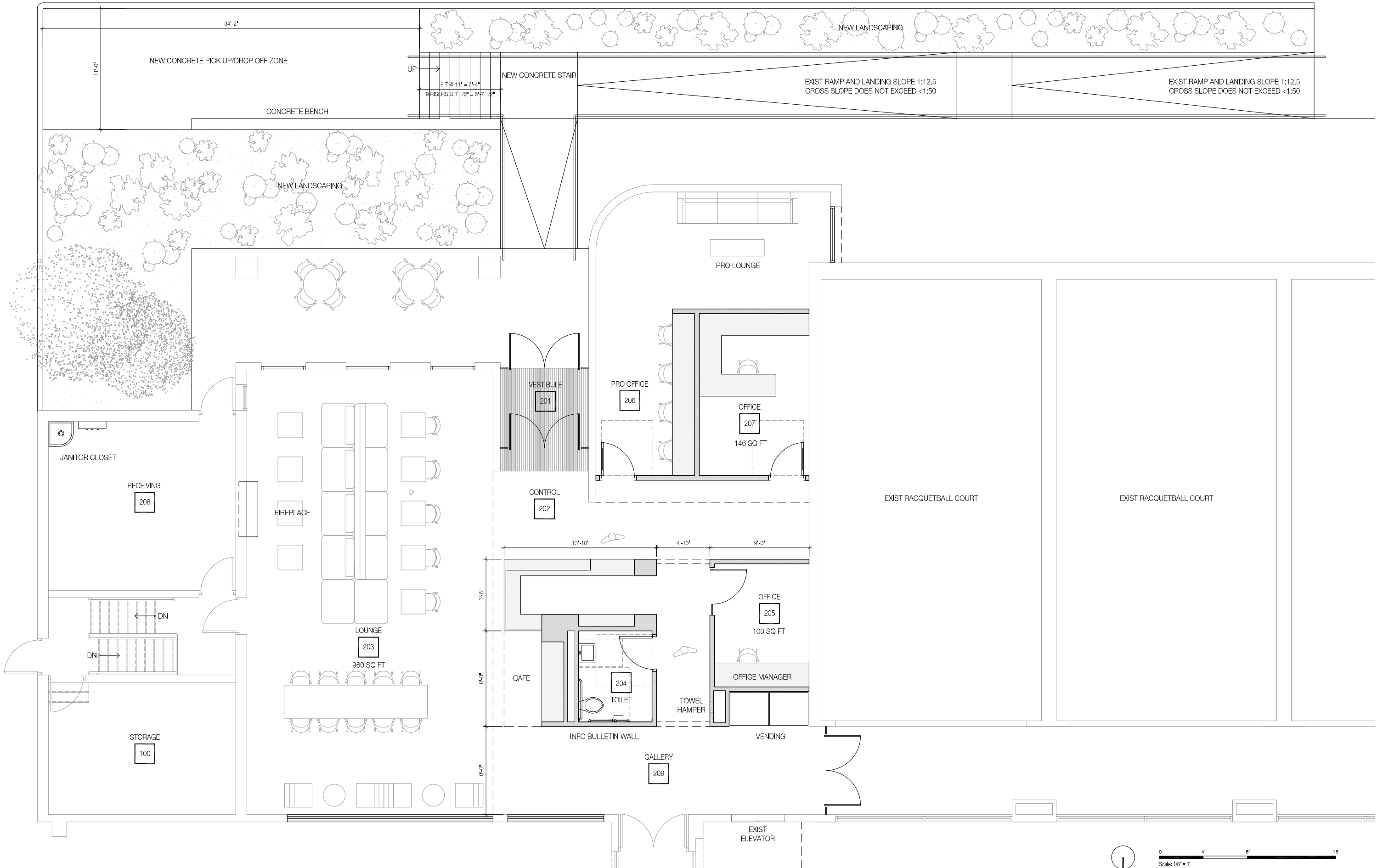
Date: February 8, 2013

C: Liza McElroy, Executive Director

Re: **DEER CREEK ADA & LOBBY IMPROVEMENT PROJECT**

Staff will give a verbal update on the status of the Deer Creek ADA and Lobby Improvement Project. Attached are the renderings of the proposed improvements.

EXIST PARKING LOT (NIC)







LOOKING SOUTHWEST AT CONTROL DESK & CAFE



LOOKING NORTH AT LOUNGE & COURTS BELOW



LOOKING NORTH AT CONTROL DESK FROM ENTRY



MEMORANDUM

To: Board of Park Commissioners

From: Assistant Director Malartsik

Date: February 8, 2013

C: Liza McElroy, Executive Director

Re: **HIDDEN CREEK AMENITY IMPROVEMENT PROJECT**

Staff will give a verbal update on the status of the Hidden Creek Amenities Amenity Improvement Project.



MEMORANDUM

To: Board of Commissioners

From: Finance Director Becker
LeRoy Scheve, IT Manager

C: Liza McElroy, Executive Director

Date: February 12, 2013

Re: **DISTRICT DATA SECURITY POLICY**

Background/Explanation

In the normal course of business the Park District handles a significant amount of sensitive information related to its guests and staff. As times have changed, much more, but not all, of that information is handled through the use of technology. It becomes imperative that standards are set through board approved policies that address security no matter how the information is maintained. It will then be staff's responsibility to support the policies through the development of procedures.

Draft District Data Security Policy

In order to ensure that the Park District of Highland Park's guests, staff, and Board of Commissioners have confidence that personal information pertaining to their relationship with the District is not compromised, all reasonable measures taken to do so will be enforced and approved data security procedures adhered to. This includes but is not limited to; requirements from the Illinois Local Records Act, Health Insurance Portability and Privacy Act, Payment Card Industry, and all other Federal, State, and Local Government Statutes.

Pending approval of this policy, a procedure outlining rules for Network, Windows, and Email Passwords and a second procedure dealing with Windows Computer Security have been developed.

Staff Recommendation: Staff recommends that the District Data Security Policy be approved at the February 26, 2013 Board of Commissioners meeting.



Date: February 8, 2013
To: Board of Park Commissioners
From: Human Resources Manager Carlo
C: Executive Director McElroy
Re: 2012 Park District of Highland Park Wellness Policy

Attached please find the Park District of Highland Park's Wellness Policy for your approval. In developing the policy, the Human Resources Manager solicited the resources of PDRMA Health. Through the Park District's Employee Wellness Program, the Park District Risk Management Agency (PDRMA), and partnerships with community organizations, employees are able to access classes, screenings, and follow up assistance to identify and manage health issues and preventable illness.

A healthier workforce really does make for a healthier Park District and this policy helps us create a safer, healthier and more motivated workforce. As part of the Park District's initiative to increase employee satisfaction and to provide a proactive approach to employee wellness, staff recommends the approval and adoption of the Park District of Highland Park's Wellness Policy.

PARK DISTRICT OF HIGHLAND PARK EMPLOYEE WELLNESS POLICY

EMPLOYEE WELLNESS POLICY

The Park District of Highland Park supports and is committed to the overall health and well being of its employees. A healthy workforce results in a more productive workforce with less absenteeism, fewer accidents, lower health care demands, and greater overall savings by reducing the incidence of disease and disability. Park District employees are encouraged to participate in education classes and disease screening that help identify and reduce health risks before serious health problems occur or allow better management of existing conditions.

The Park District of Highland Park encourages participation by every employee! If you have special needs and would like to participate, we will be happy to make reasonable modification(s) to meet your needs. The Park District supports wellness for impaired or disabled employees by encouraging and promoting availability and participation in the program for all employees and staff, including those with such disabilities.

PURPOSE

Through the Park District's Employee Wellness Program, the Park District Risk Management Agency (PDRMA), and partnerships with community organizations, employees are able to access classes, screenings, and follow up assistance to identify and manage health issues and preventable illness.

GUIDELINES FOR EMPLOYEE WELLNESS

The Park District encourages healthy lifestyles by:

- A. Promoting wellness programs through PDRMA, the PDRMA Wellness Program and the ongoing Park District Employee Fit Club.
- B. Encouraging the inclusion of healthy food options at meetings, potlucks, and special events.
- C. Supporting the availability of healthy food options in vending machines operating at the workplace.
- D. Encouraging employees to utilize breaks for walking, stretching or other physical activity.
- E. Incorporating exercise/stretch breaks into meetings when practical.
- F. Promoting the use of stairs and walking paths.
- G. Providing educational resources/classes that promote exercise, good nutrition and healthy lifestyles within and outside the workplace.

Our Wellness Program includes a variety of activities and resources to help employees better understand their state of wellness and how it impacts their quality of life, such as the following:

- myhealthIQ Health Risk Assessment Program
- Healthways Health Coaching
- Healthy Habits for Life competitions
- Workplace Solutions Employee Assistance Program
- Healthbeat and HopeHealth newsletters
- 24-hour Nurseline for PPO plan participants
- Preventative exams and screenings at no cost for PPO and HMO plan participants
- Nutritional counseling for PPO and HMO plan participants
- Smoking cessation benefits for PPO and HMO plan participants
- Discounts for health clubs and diet programs for HMO plan participants
- Annual Employee Flu Shots

Employee Wellness Policy

I, _____, hereby state that I have received and read the Employee Wellness Policy of the District of Highland Park

Signature _____

Date _____



To: Executive Director/Board of Commissioners
From: Director of Finance
Date: February 12, 2013
Subject: Bills presented for the Board's review on February 12, 2013.
Checks written February 1, 2013 through February 7, 2013

BILLS

DATE

AMOUNT

February 7, 2013

\$ 476,467.24

TOTAL

\$ 476,467.24

Schedule for Board Member review and recommended approval at Board Meeting of monthly vouchers payable. Also, contact for any checks needing Board Member signature prior to issuance.

2013

Feb Calvin Bernstein

Mar Calvin Bernstein

Apr Calvin Bernstein

2/7/2013

From: Treasurer

To: Executive Director/Board of Commissioners

Subject: Bills and Payroll Disbursements authorized by Finance
Committee Member(s). Checks written

From 1-Feb-13

To 7-Feb-13

For approval on 26-Feb-13

Summary by Fund

Corporate	\$95,713.74
Recreation	\$141,681.74
Special Recreation	\$131,303.76
Capital Projects	\$107,768.00
Debt Service	\$0.00
Total	476,467.24

VENDOR NAME	CHECK#	VCHR#	INVOICE #	INV.DATE	AMOUNT PAID	DESCRIPTION	APPROVAL
A-1 TEXTILES	172729	51802	339777	12-06-12	554.74	RCHP:SUPPLIES	
ADP, INC.	172730	51786	417316337	01-25-13	521.67	AUTOPAY II PROCESSING 01/18/13	
		51787	417059959	01-18-13	497.06	AUTOPAY II PROCESSING 01/17/13	
				TOTAL CHECK:	1,018.73		
SENTRY SECURITY	172731	51885	116607	01-01-13	57.54	DEER CREEK COURTS:02/01/13-04/30/13	
AEREX PEST CONTROL	172732	51788	905657	12-31-12	57.00	HELLER NATURE CENTER:SERVICE	
		51790	907011	01-17-13	57.00	HELLER NATURE CENTER:SERVICE	
				TOTAL CHECK:	114.00		
AIR COMFORT CORPORATION	172733	51791	97236	01-11-13	312.00	SUNSET FIELD HOUSE PREVENTIVE MAINT	
		51792	97218	01-11-13	179.00	PARKS:PREVENTIVE MAINTENANCE	
		51793	97237	01-11-13	179.00	PARKS:PREVENTIVE MAINTENANCE	
		51794	97235	01-11-13	63.00	PARKS:PREVENTIVE MAINTENANCE	
		51795	97238	01-11-13	63.00	PARKS:PREVENTIVE MAINTENANCE	
		51796	97122	12-13-12	1,163.00	DEER CREEK COURTS:JOB QUOTED	
		51798	97220	01-11-13	698.00	DEER CREEK COURTS:PREVENTIVE MAINT	
		51799	97222	01-11-13	2,487.00	CENTENNIAL ICE ARENA:PREVENT MAINT	
		51800	97231	01-11-13	337.00	HELLER NATURE CENTER:PREVENT MAINT	
		51801	97228	01-11-13	963.00	HIDDEN CREEK AQUA PARK:PREVENT MAINT	
		51892	97221	01-11-13	286.00	SVGC:PREVENTIVE MAINTENANCE	
				TOTAL CHECK:	6,730.00		
JEFF SCHWARZ	172734	51881		01-31-13	816.00	ATHLETICS:OFFICIALS FEE	
MARGARET BEHLOW	172735	51803		01-28-13	85.30	PUBLICATION:01/24/13 CONF REIMB	
CALL ONE	172736	51805	101076530000	01-15-13	4,584.51	JANUARY/FEBRUARY 2013	
COLUMBIA PIPE & SUPPLY CO.	172737	51808	869128	01-11-13	65.67	PARKS:1 TRANSFORMER	
COMED	172738	51811	1898688000	01-02-13	136.71	RAVINE DR SEC APT	
		51812	1310498019	01-02-13	59.08	2501 SHERIDAN RD	
		51813	1982062001	01-02-13	16.27	LAUREL AVE BANDSTAND	
		51814	1821106004	01-02-13	80.39	1377 DEER CREEK PKWY(FINK BALLFIELD)	
				TOTAL CHECK:	292.45		
CRAFTWOOD LUMBER	172739	51806	764	01-31-13	1,425.99	SUPPLIES	
	172741	51807	764	12-31-12	1,857.25	SUPPLIES	
CREEKSIDE PRINTING	172740	51893	01301304	01-30-13	2,318.02	PUBLICATION:2013 CAMPS BROCHURE	
CRYSTAL MANAGEMENT &	172742	51809	20997	12-15-12	6,174.00	RCHP:CLEANING SERVICES JANUARY 2013	
	172744	51810	20998	12-15-12	3,900.00	RCHP:CLEANING SERVICES JANUARY 2013	

VENDOR NAME	CHECK#	VCHR#	INVOICE #	INV.DATE	AMOUNT PAID	DESCRIPTION	APPROVAL
DAVID WOODHOUSE ARCHITECTS LLC	172743	51815	3697	01-28-13	5,400.00	ROSEWOOD CAPITAL PROJECT	_____
ROBERT DELEONARDIS	172745	51914		02-05-13	105.00	ATHLETICS:REFEREE FEES	_____
JOHN DORAN	172746	51904		02-05-13	105.00	ATHLETICS:REFEREE FEES	_____
CAREY DOWDLE	172747	51906		02-05-13	35.00	ATHLETICS:REFEREE FEES	_____
FIRST CLASS FENCE CO., INC.	172748	51817	51	01-03-13	560.00	HELLER NATURE CENTER:SERVICE	_____
FREE SPIRIT SIBERIAN RESCUE	172749	51816		02-04-13	200.00	SPECIAL EVENTS:01/12/13 SUPPLIES	_____
TIM GALASSINI	172750	51916		02-05-13	210.00	ATHLETICS:REFEREE FEES	_____
MARK GARCIA	172751	51910		02-05-13	35.00	ATHLETICS:REFEREE FEES	_____
MARY GARDOCKI	172752	51825		01-28-13	33.50	ADMIN:01/25/13 CONFERENCE REIMB	_____
GILLIS PRODUCTS, INC.	172753	51818	PINW544324	01-16-13	782.98	RCHP:SUPPLIES	_____
		51819	36222	01-24-13	782.98	RCHP:SUPPLIES	_____
		51820	36211	01-16-13	72.20	RCHP:SUPPLIES	_____
		51821	36205	01-09-13	326.74	RCHP:SUPPLIES	_____
		51894	36229	02-01-13	176.51	RCHP:SUPPLIES	_____
				TOTAL CHECK:	2,141.41		
GRAINGER	172754	51822	9034100538	01-07-13	414.27	RCHP:SUPPLIES	_____
		51823	9025423170	12-20-12	143.13	WEST RIDGE CENTER:SUPPLIES	_____
		51824	9025190985	12-20-12	179.94	PARKS:SUPPLIES	_____
				TOTAL CHECK:	737.34		
LAURA HARA	172755	51826		01-15-13	95.00	CENTENNIAL ICE ARENA:CLINIC REFUND	_____
CITY OF HIGHLAND PARK	172756	51804	165968	01-08-13	10,748.88	EXTRA DUTY POLICE JANUARY 2013	_____
DRUE HOFFMAN	172757	51908		02-05-13	200.00	ATHLETICS:REFEREE FEES	_____
HOME DEPOT CREDIT SERVICES	172758	51827	603532250183	01-13-13	88.36	SUPPLIES	_____
BILL HORGAN	172759	51905		02-05-13	105.00	ATHLETICS:REFEREE FEES	_____
ILLINOIS DEPT OF AGRICULTURE	172760	51896		02-01-13	15.00	ADMIN:OPERATOR LICENSE	_____
IMAGES ALIVE, LTD	172805	51895	10715	02-05-13	3,043.90	PARKS:SUPPLIES	_____
JIM & BECKY'S HORSE	172761	51839		12-28-12	900.00	SPECIAL EVENTS:02/09/13 SUPPLIES	_____
BRIAN KAPLAN	172762	51840		01-28-13	141.23	ADMIN:01/25/13 CONF REIMBURSEMENT	_____
RON KATZ	172763	51915		02-05-13	175.00	ATHLETICS:REFEREE FEES	_____

VENDOR NAME	CHECK#	VCHR#	INVOICE #	INV.DATE	AMOUNT PAID	DESCRIPTION	APPROVAL
LAKESIDE GLASS & MIRROR	172764	51842	127642	01-03-13	13.00	DEER CREEK COURTS:SUPPLIES	_____
LIBERTYVILLE YOUTH BASEBALL	172765	51843		01-28-13	900.00	ATHLETICS:05/25-05/27 TOURNY FEE	_____
LIFE FITNESS	172766	51844	4047343	01-09-13	14.26	RCHP:SUPPLIES	_____
		51845	4048943	01-11-13	123.28	RCHP:SUPPLIES	_____
				TOTAL CHECK:	137.54		
LIONS CLUB OF H.P. & HIGHWOOD	172767	51828	1987	01-16-13	103.00	ADMIN:3RD QTR DUES	_____
PATRICK LONG	172768	51841		02-04-13	265.52	PARKS:TUITION REIMBURSEMENT	_____
DAVID MENSCH	172769	51907		02-05-13	105.00	ATHLETICS:REFEREE FEES	_____
MENONI & MOCOONI INC.	172770	51847	HPPARK	01-31-13	169.35	SUPPLIES	_____
JOHN MILLER	172771	51909		02-05-13	315.00	ATHLETICS:REFEREE FEES	_____
MUTUAL ACE HARDWARE	172772	51846	1191	01-31-13	585.57	SUPPLIES	_____
3301-NCPERS - IL IMRF	172773	51849		02-01-13	80.00	NCPERS GROUP LIFE INSURANCE	_____
NSSRA	172774	51852	6022	01-04-13	131,303.76	2013 MEMBER CONTRIBUTION 1ST INSTALL	_____
NORTH SHORE SANITARY DISTRICT	172775	51850	2411213	12-29-12	6.02	0 CAVELL AVE	_____
		51851	2412446	12-29-12	7.74	750 LINCOLN AVE WEST	_____
				TOTAL CHECK:	13.76		
NUTOYS LEISURE PRODUCTS	172776	51848	39388	11-29-12	77,928.00	MOONEY PARK RENOVATION CAPITAL PROJ	_____
STEVE OLSON PRINTING & DESIGN	172777	51878	7505	01-29-13	670.00	ADMIN:SUPPLIES	_____
		51879	7447	01-16-13	309.00	DEER CREEK COURTS:SUPPLIES	_____
		51880	7468	01-21-13	113.00	PUBLICATION:SUPPLIES	_____
				TOTAL CHECK:	1,092.00		
PARK DISTRICT RISK MGMT AGCY	172778	51857		01-31-13	112,351.01	HEALTH INVOICE	_____
	172780	51858		01-31-13	26,903.84	PROPERTY/LIABILITY/WORKERS COMP/	_____
INTEGRYS ENERGY SERVICES, INC.	172779	51898	1371890-01	01-18-13	12,532.15	WEST RIDGE,CENTENNIAL,LARRY FINK PRK	_____
INTEGRYS ENERGY SERVICES INC.	172781	51829	22727669-1	01-25-13	2,834.59	1390 SUNSET RD	_____
		51830	22357388-1	12-31-12	15.35	WEST RIDGE BALLFIELD	_____
		51831	22624285-1	01-17-13	531.00	HIDDEN CREEK AQUA PARK	_____
		51832	22373722-1	01-02-13	15.35	LINCOLN AVE BALLFIELD	_____
		51833	22373724-1	01-02-13	56.09	ROSEWOOD PARK	_____
		51834	22373710-1	01-02-13	149.98	RAVINE DR SEC APT	_____

VENDOR NAME	CHECK#	VCHR#	INVOICE #	INV.DATE	AMOUNT PAID	DESCRIPTION	APPROVAL
		51835	22373727-1	01-02-13	15.35	JENSEN PARK	
		51836	22357396-1	12-31-12	24.49	3452 KREHN AVE	
		51837	22373698-1	01-02-13	4,864.38	FINK PARK, MAINT BARN, INDOOR TENNIS	
		51838	22373694-1	01-02-13	979.57	1801 SUNSET RD	
		51897	22532488-1	01-11-13	9,339.05	3100 TRAIL WAY DR	
		TOTAL CHECK:			18,825.20		
PORTER CORP	172782	51855	141789	01-16-13	14,655.00	WEST RIDGE PARK CAPITAL PROJECT	
	172784	51856	141788	01-16-13	9,785.00	WEST RIDGE PARK CAPITAL PROJECT	
PRINCE AMERICAS, LLC	172783	51859	568238	11-16-12	293.05	DEER CREEK COURTS:SUPPLIES	
PURCHASE POWER	172785	51861	800090900516	01-15-13	2,500.00	POSTAGE	
RICOH AMERICAS CORP	172786	51877	6745370590	01-10-13	269.00	RICOH 01/06/13 - 02/06/13	
RICOH USA, INC	172787	51863	5024900215	01-23-13	786.20	RICOH 12/24/12 - 01/23/13	
		51864	5024916992	01-24-13	10.33	RICOH 12/29/12 - 01/28/13	
		51865	5024916993	01-24-13	44.46	RICOH 12/29/12 - 01/28/13	
		51866	1037696544	01-15-13	11.50	RICOH SUPPLIES	
		51867	5024870948	01-21-13	146.02	RICOH 12/23/12 - 01/22/13	
		51868	5024769071	01-09-13	14.61	RICOH 12/09/12 - 01/08/13	
		51869	1037810771	01-21-13	11.50	RICOH SUPPLIES	
		51870	5024779249	01-10-13	412.76	RICOH 12/11/12 - 01/10/13	
		51871	5024843668	01-17-13	89.30	RICOH 12/20/12 - 01/19/13	
		51872	5024916991	01-24-13	111.26	RICOH 12/29/12 - 01/28/13	
		51873	5024726275	01-03-13	82.26	RICOH 12/04/12 - 01/03/13	
		51874	5024843669	01-17-13	117.22	RICOH 12/20/12 - 01/19/13	
		51875	5024594992	12-23-12	192.47	RICOH 11/24/12 - 12/23/12	
		51876	1037537246	01-07-13	11.50	RICOH SUPPLIES	
		TOTAL CHECK:			2,041.39		
	172788	51899	5024931437	01-25-13	255.70	RICOH 12/30/12 - 01/29/13	
		51900	5024900191	01-23-13	221.32	RICOH 12/24/12 - 01/23/13	
		TOTAL CHECK:			477.02		
TONY ROSS	172789	51913		02-05-13	245.00	ATHLETICS:REFEREE FEES	
JENETTE RUNGE	172790	51862	HPPD1301	01-18-13	105.00	PUBLICATION:01/17/13 EVENT	
RYDIN DECAL	172791	51901	281032	02-01-13	749.63	PARK AVE BOATING BEACH:SUPPLIES	
MANUEL SANCHEZ	172792	51883		01-23-13	19.00	PARKS:01/18/13 WORKSHOP REIMB	
MORRIS SCHWARTZ	172793	51911		02-05-13	210.00	ATHLETICS:REFEREE FEES	
SECURITAS SECURITY	172794	51884	W3832216	01-11-13	810.00	ADMIN:EXTRA SECURITY 01/04 - 01/10	

VENDOR NAME	CHECK#	VCHR#	INVOICE #	INV.DATE	AMOUNT PAID	DESCRIPTION	APPROVAL
HICK STAMOS	172795	51912		02-05-13	175.00	ATHLETICS:REFEREE FEES	_____
RICHARD STUMPF	172796	51882		01-29-13	50.52	ADMIN:01/25/13 CONF REIMBURSEMENT	_____
TARGET BANK	172797	51886	00028951205	01-18-13	169.56	SUPPLIES	_____
UW/NORTH SHORE/HIGHLAND PK/HW	172798	51887		01-23-13	84.00	UNITED WAY	_____
UNIVERSAL PAY PHONE	172799	51902	2113	02-01-13	100.00	PAY PHONES FEBRUAY 2013	_____
VISION INTERNET PROVIDERS, INC	172800	51888	23840	01-22-13	200.00	PUBLICATION:WEB HOSTING MONTHLY FEE	_____
		51889	22881	09-26-12	200.00	PUBLICATION:WEB HOSTING MONTHLY FEE	_____
				TOTAL CHECK:	400.00		
WILL ENTERPRISES	172801	51890	151427	01-14-13	864.15	ATHLETICS:SUPPLIES	_____
		51891	151184	12-27-12	1,551.00	ATHLETICS:SUPPLIES	_____
				TOTAL CHECK:	2,415.15		
WOOLENWEAR CO	172802	51853	00070618	12-12-12	312.85	DEER CREEK COURTS:SHIRTS WITH LOGO	_____
		51854	00070620	12-12-12	619.50	DEER CREEK COURTS:SHIRTS WITH LOGO	_____
				TOTAL CHECK:	932.35		
JAY ZIMMERMAN	172803	51903		02-05-13	288.00	ATHLETICS:REFEREE FEES	_____
BRUCE POWELL	172804	51860		01-12-13	285.00	PUBLICATION:01/12/13 EVENT	_____
<u>REFUNDS</u>							
SAMUEL AVRAHAM	172717		REFUND	01-28-13	120.95		_____
MYRA BEISLER	172718		REFUND	02-01-13	29.00		_____
WHITNEY DRAEGERT	172719		REFUND	01-22-13	2.00		_____
DOUGLAS DUBRIN	172720		REFUND	01-28-13	20.00		_____
SETH FRANK	172721		REFUND	02-01-13	288.00		_____
MARK GUON	172722		REFUND	02-01-13	32.00		_____
GRETCHEN MAKS	172723		REFUND	01-22-13	26.60		_____
MARY MURPHY	172724		REFUND	01-22-13	13.50		_____
ALLISON NEMIROV	172725		REFUND	01-28-13	75.00		_____
ROMINA ROBBIN	172726		REFUND	01-28-13	20.00		_____

VENDOR NAME	CHECK#	VCHR#	INVOICE #	INV.DATE	AMOUNT PAID	DESCRIPTION	APPROVAL
VICKY SOKOL	172727		REFUND	01-17-13	79.00		_____
LISA VASQUEZ	172728		REFUND	01-28-13	10.00		_____
TOTAL: REFUNDS						<u>716.05</u>	
GRAND TOTAL ALL CHECKS:							<u>476,467.24</u>

To the Treasurer:

The payment of the above listed accounts is hereby approved by the below named Finance Committee member as of 02-07-13 and you are hereby authorized to release the checks from the appropriate funds.

Finance Committee Member

ATTEST: _____
Secretary