



Proposed Budget 2013-14

Park District of Highland Park

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



Park District of Highland Park

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BOARD MEMORANDUM

Date: February 26, 2013
To: Board of Commissioners
From: Elliott F. Becker, Director of Finance
C: Liza McElroy
Re: Fiscal 2014 Budget

Attached for the Board's review is a copy of the 2013-2014 budget for the Park District of Highland Park. This budget is reflective of the recommendations made by the Board of Commissioners at its workshop meeting held on February 12, 2013.

By approving this document, and the accompanying Budget and Appropriations Ordinance, the District will be able to make the document available for public review for thirty days as required by law.

On April 2, 2013, the Board of Commissioners will then conduct a hearing to provide interested residents with the opportunity to comment on the budget and related ordinance. Immediately following the hearing, the Board of Commissioners will vote on whether or not to accept the Budget and Appropriations Ordinance,

Recommendation

Staff requests the Board of Commissioners provide consensus to lay down the Draft Budget and Appropriations Ordinance for a period of thirty days in accordance with legal requirements.

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 2012	Budget 2013	Proposed 2014	Difference 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	-	8,955,000	8,955,000	-
Capital Projects Fund	265,429	424,000	1,355,000	931,000	219.6%
Total Budget	\$ 18,720,630	\$19,158,532	\$28,865,900	\$9,707,368	50.7%

Expenditure Analysis

	Actual 2012	Budget 2013	Proposed 2014	Difference 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	1,687,425	777,670	85.3%
Capital Projects Fund	1,681,721	5,557,302	8,804,138	3,246,836	58.4%
Total Budget	\$18,345,074	\$23,883,781	\$28,701,150	\$4,817,369	20.2%

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)	7,267,575	8,177,330	899%%
Capital Projects Fund	(1,416,292)	(5,133,302)	(7,449,138)	(2,315,836)	-45.1 %
Total Budget	\$375,556	(\$4,725,249)	\$164,750	4,889,999	103.5%

2014 Proposed Budget Summary

District wide, the proposed budget reflects a surplus of \$164,750. There are two components to the surplus. The operating surplus is \$346,313. When anticipated capital expenditures and debt service are factored in at a net deficit of \$181,563, the overall District surplus becomes \$164,750. This budget reflects the focus of the Park District board to efficiently manage its resources in an effort to sustain the established standards provided by the District to its residents while maintaining control over tax increases in a difficult economy.

The primary focus of the budget 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 internally generated five-year capital plan, and, given the current favorable borrowing environment, the proposed budget includes a debt issuance to fund those needs.

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 Districts 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. %
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 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 three 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. This budget also anticipates that the District will issue just under \$9 million in additional debt to fund capital needs.

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-all SR)					\$250,000	
Emerald Ash Borer Removal					135,678	
						\$385,678
Hidden Creek						
Major Repairs					200,000	200,000
Rosewood Beach						
Beach Improvements (\$191,000 SR)					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						\$6,088,178

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		
	Security Enhancement			70,000		
	Server			11,000		
					\$224,260	
Deer Creek						
	Indoor Tennis Backdrop			15,000		
	Entry and Lobby Improvements (\$60,000 SR)			400,000		
	Replace Lamps			100,000		
	Concrete Foundation Repairs			40,000		
					555,000	
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				2,715,960
		Total Capital Expenditures				8,804,138

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 2nd 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	\$609,000	\$669,900
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>\$1,361,608</u>	<u>\$1,497,769</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:

Debt Issuance Costs	\$135,825	\$149,408
Principal	\$1,190,000	\$1,309,000
Interest	<u>361,600</u>	<u>397,760</u>
Total Budgeted and Appropriated for the Debt Service Fund:	<u>\$1,687,425</u>	<u>\$1,856,168</u>

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

Contractual Services	\$257,678	\$283,446
Capital Outlay	8,546,460	9,401,108
Transfer to Debt Service Fund	855,894	941,483
Total Budgeted and Appropriated for the Capital Projects Fund:	<u>\$9,660,032</u>	<u>\$10,626,035</u>

Total Estimated Expenditures Budgeted (All Funds)	<u>\$30,166,044</u>
--	---------------------

Total Estimated Expenditures Appropriated (All Funds)	<u>\$33,182,649</u>
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Summary of Funds Budgeted and Appropriated

	<u>Budget</u>	<u>Appropriation</u>
Corporate Fund	6,098,905	6,708,796
Special Recreation Fund	1,361,608	1,497,769
Recreation Fund	11,358,074	12,493,881
Debt Service Fund	1,687,425	1,856,168
Capital Projects Fund	<u>9,660,032</u>	<u>10,626,035</u>
Total Budgeted	<u>30,166,044</u>	
Total Appropriated		<u>33,182,649</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: \$30,330,794
- (C) Estimate of expenditures contemplated for the fiscal year: \$30,166,044
- (D) Estimate of cash and short term investments expected to be on hand at the end of the fiscal year: \$19,740,960

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

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

C E R T I F I C A T I O N

I, Liza McElroy, do hereby certify that I am Secretary of the Board of Park Commissioners of the Park District of Highland Park, Lake County, Illinois, and as such official, I am keeper of the records, ordinances, files and seal of said Park District, and

I HEREBY CERTIFY that the foregoing instrument is a true and correct copy of Ordinance No. # 13-03.

**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**

of the Park District of Highland Park, Lake County, Illinois adopted at a duly called Regular Meeting of the Board of Park Commissioners of the Park District of Highland Park, held at Highland Park, Illinois in said District at 6:00 p.m. on the 2nd Day of April, 2013.

I do further certify that the deliberations of the Board on the adoption of said ordinance were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Park District Code of the State of Illinois, as amended, and that the Board complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature and seal of said Park District of Highland Park, Illinois, this 23rd Day of April, 2013.

Liza McElroy, Secretary
Board of Park Commissioner

(SEAL)

STATE OF ILLINOIS)

) SS

COUNTY OF LAKE)

CERTIFICATION

I, Elliott Becker, the duly qualified and acting Treasurer of the Park

DO HEREBY CERTIFY, that the attached ANTICIPATED REVENUES

BY SOURCE to be received by the Park District of Highland Park, Lake County,

Illinois for the fiscal year beginning on the 1st day of April A.D. 2013 and ending

on the 31st day of March A.D. 2014 to be as follows:

General real estate tax revenues	\$9,710,677
Personal property replacement tax revenue	160,000
General obligation issuance	8,955,000
Investment earnings revenue	125,900
Daily fees	1,152,805
Rental revenue	1,171,359
Program user fees	4,811,123
Merchandising retail sales revenue	86,479
Memberships revenue	1,303,904
Miscellaneous revenue	1,388,653
Transfers	1,464,894
	<hr/>
	\$30,330,794

The above is certified this 23rd Day of April 2013

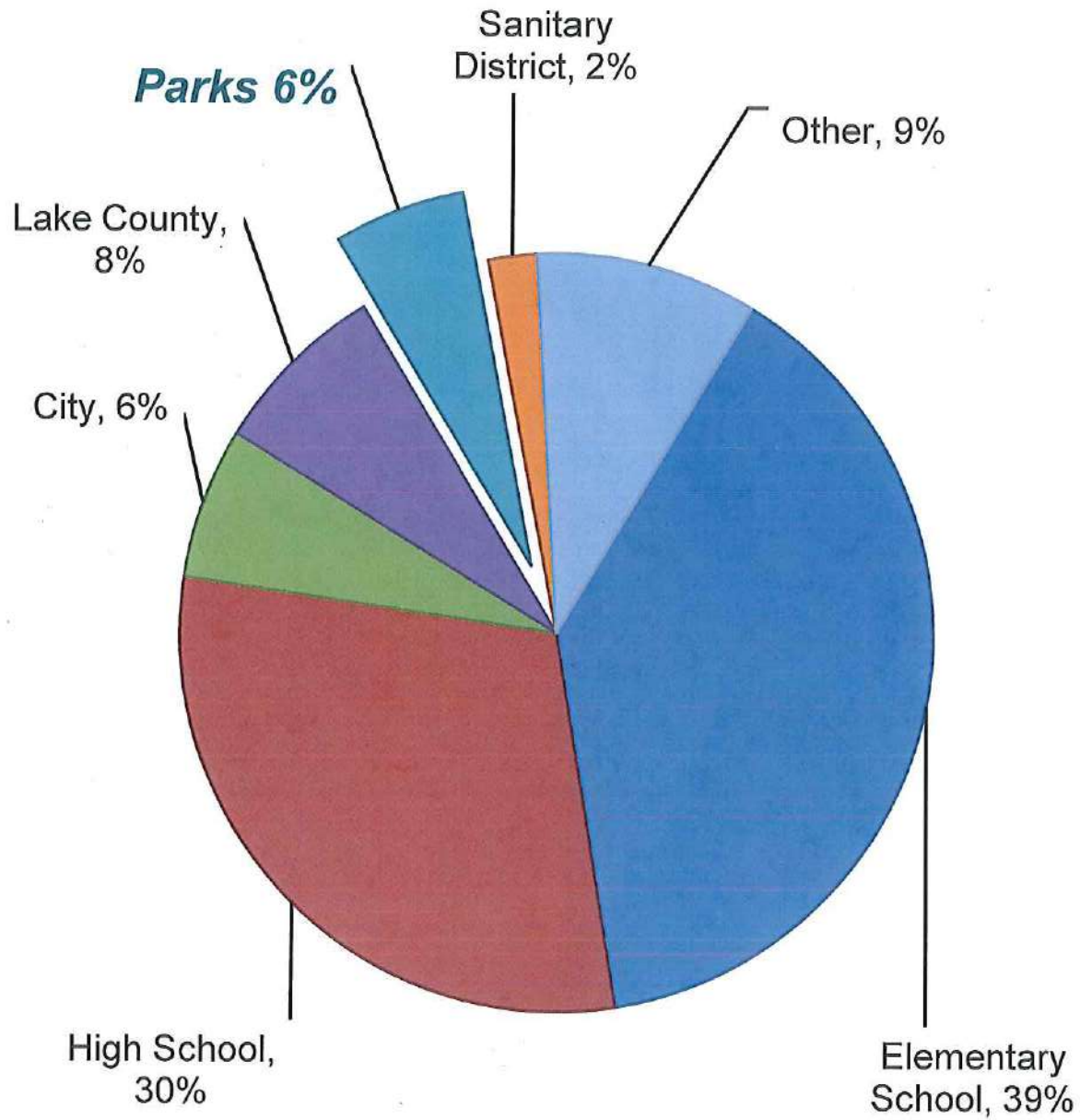
ATTEST:

Elliott Becker, Treasurer
Park District of Highland Park

SEAL

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

Your Tax Bill

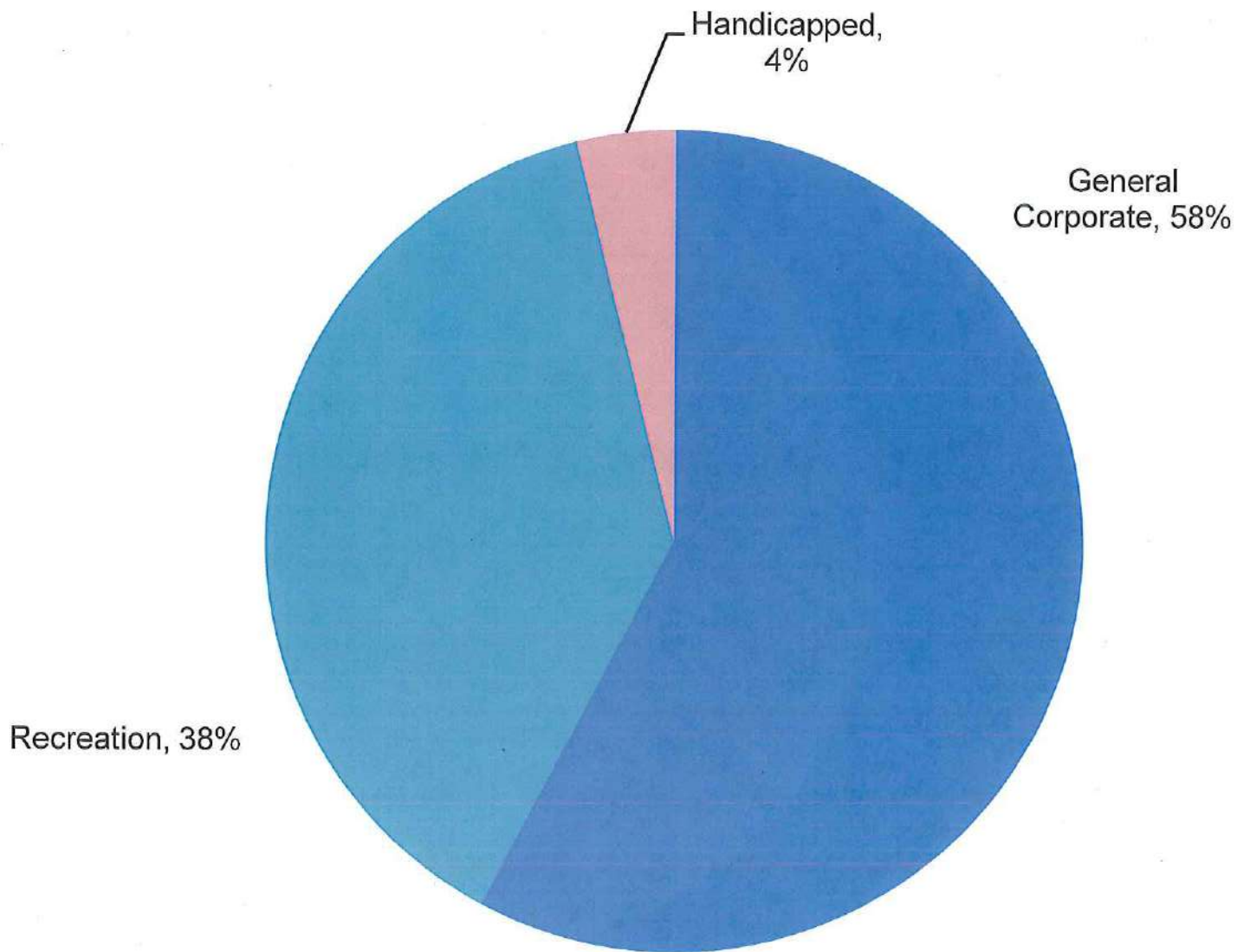


PROPOSED BUDGET REPORT
CONSOLIDATED

FISCAL YEAR: 2013-2014

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	10,300,828	10,015,929	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	9,810,894	9,810,894	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	1,964,000	758,200	27.9
	TOTAL REVENUE	23,738,579	18,685,073	21,456,733	30,330,794	8,874,061	41.4
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	1,361,608	206,735	17.9
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	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	1,687,425	777,670	85.5
67	GOLF LEARNING CENTER	233,968	0	0	0	0	0.0
70	CAPITAL PROJECTS	2,100,061	2,578,148	5,557,302	9,660,032	4,102,730	73.8
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	30,166,044	3,984,063	15.2
	TOTAL REVENUE	23,738,579	18,685,073	21,456,733	30,330,794	8,874,061	41.4
	TOTAL EXPENSE	22,861,569	18,278,372	26,181,981	30,166,044	3,984,063	15.2
	NET INCOME/LOSS	877,010	406,701	4,725,248	164,750	4,889,998	103.5

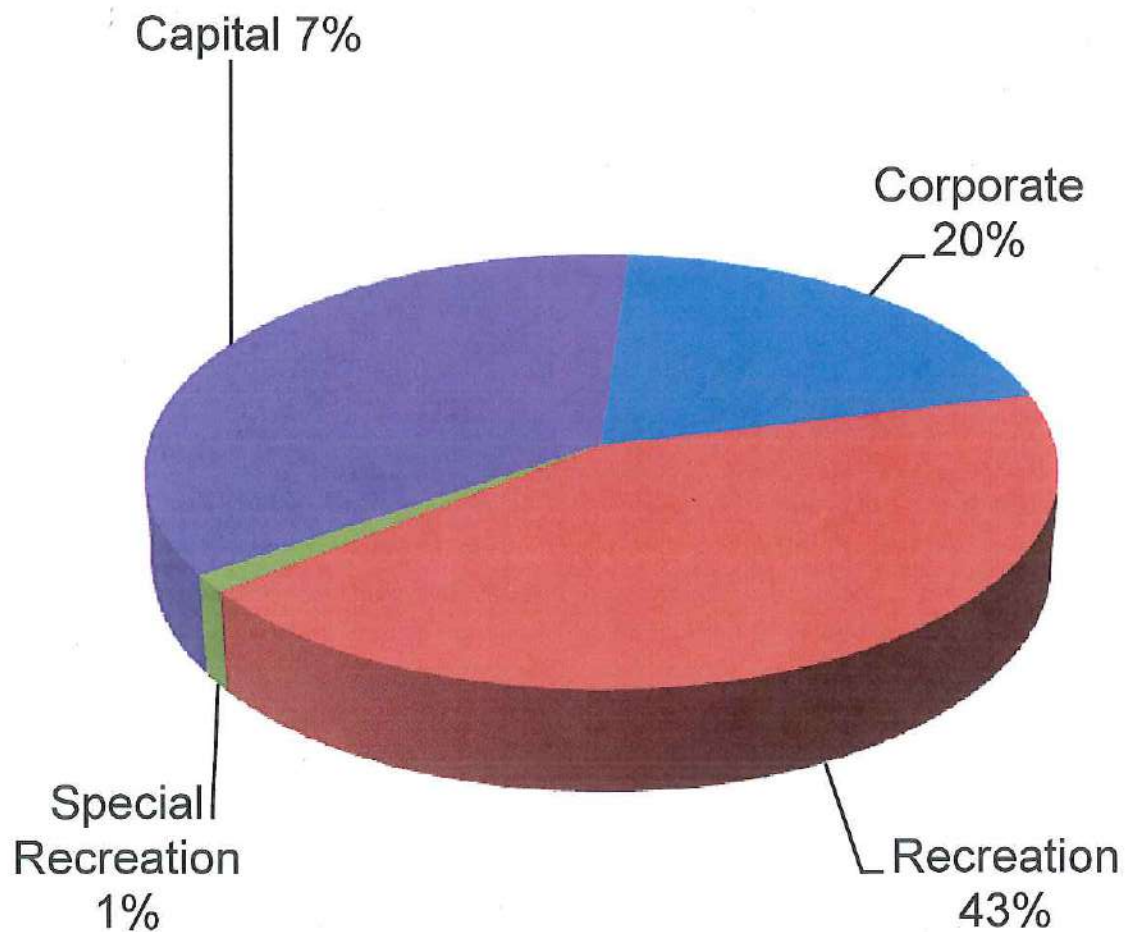
2012 Tax Year Levy by Fund



Total Levy \$9,710,677

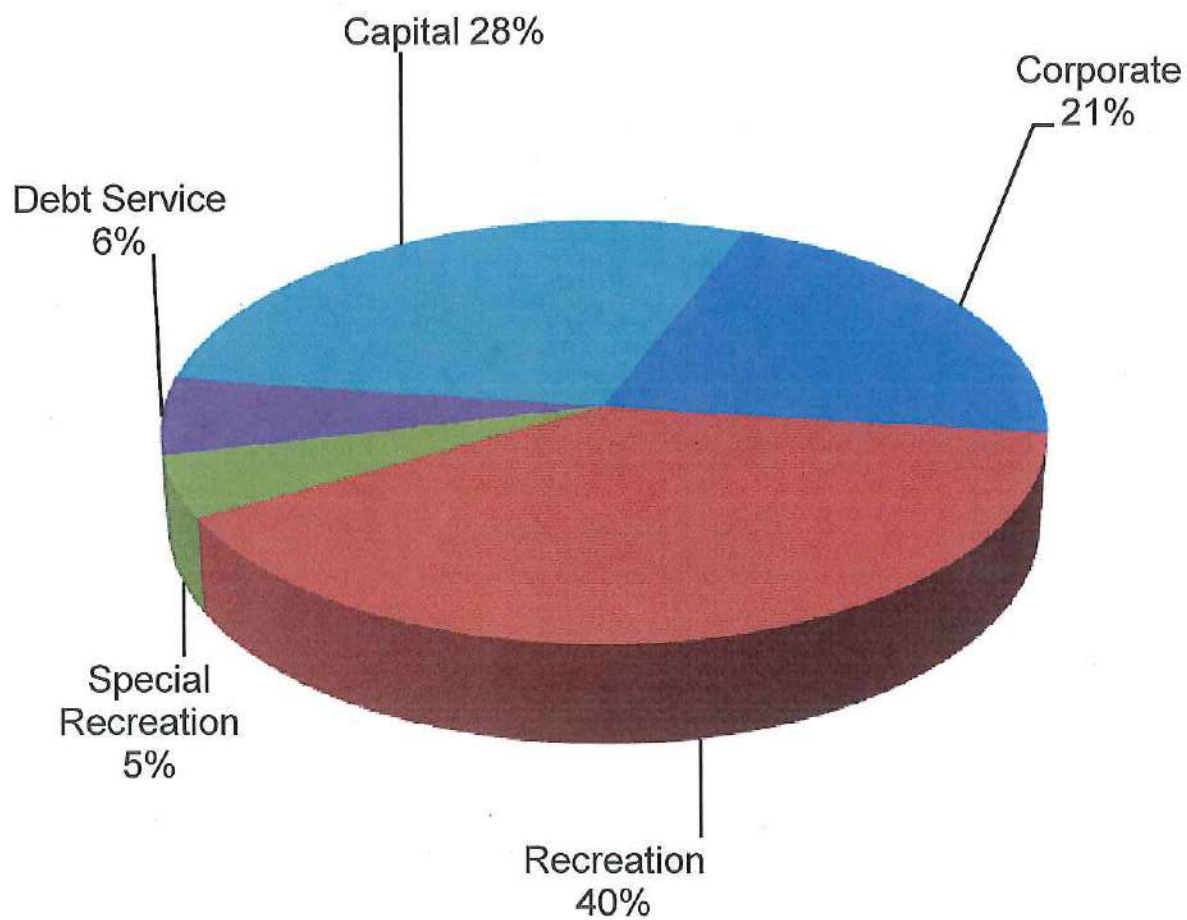
FUND NUMBER	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	YTD ACTUAL 12-13	BUDGET 12-13	DEP REQ 13-14	MGR REC 13-14	APPROVED 13-14
REVENUES								
01	GENERAL CORPORATE	4,630,441	3,765,524	4,703,266	4,658,701	5,805,673	0	0
21	AUDIT	28,496	1,241	0	0	0	0	0
22	PENSION	606,119	419,734	0	0	0	0	0
24	PUBLIC LIABILITY INSURANCE	414,875	210,772	0	0	0	0	0
25	SPECIAL RECREATION	657,802	676,291	657,397	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	12,329,012	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	18,440	0	9,810,894	0	0
67	GOLF LEARNING CENTER	234,054	0	0	0	0	0	0
70	CAPITAL PROJECTS	1,872,499	200,512	15,514,986	2,722,200	1,964,000	0	0
	TOTAL REVENUE	23,738,579	18,685,073	33,223,100	21,456,733	30,330,794	0	0
EXPENSES								
01	GENERAL CORPORATE	4,219,716	3,140,658	16,133,533	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	443,310	1,154,873	1,361,608	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	18,762,869	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	925,933	909,755	1,687,425	0	0
67	GOLF LEARNING CENTER	233,968	0	0	0	0	0	0
70	CAPITAL PROJECTS	2,100,061	2,578,148	1,249,211	5,557,302	9,660,032	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	37,514,856	26,181,981	30,166,044	0	0
	TOTAL REVENUE	23,738,579	18,685,073	33,223,100	21,456,733	30,330,794	0	0
	TOTAL EXPENSE	22,861,569	18,278,372	37,514,856	26,181,981	30,166,044	0	0
	NET INCOME/LOSS	877,010	406,701	4,291,756	4,725,248	164,750	0	0

Proposed 2013-14 Budget Revenue by Fund Consolidated



\$28,865,900

Proposed 2013-14 Budget Expenses by Fund Consolidated

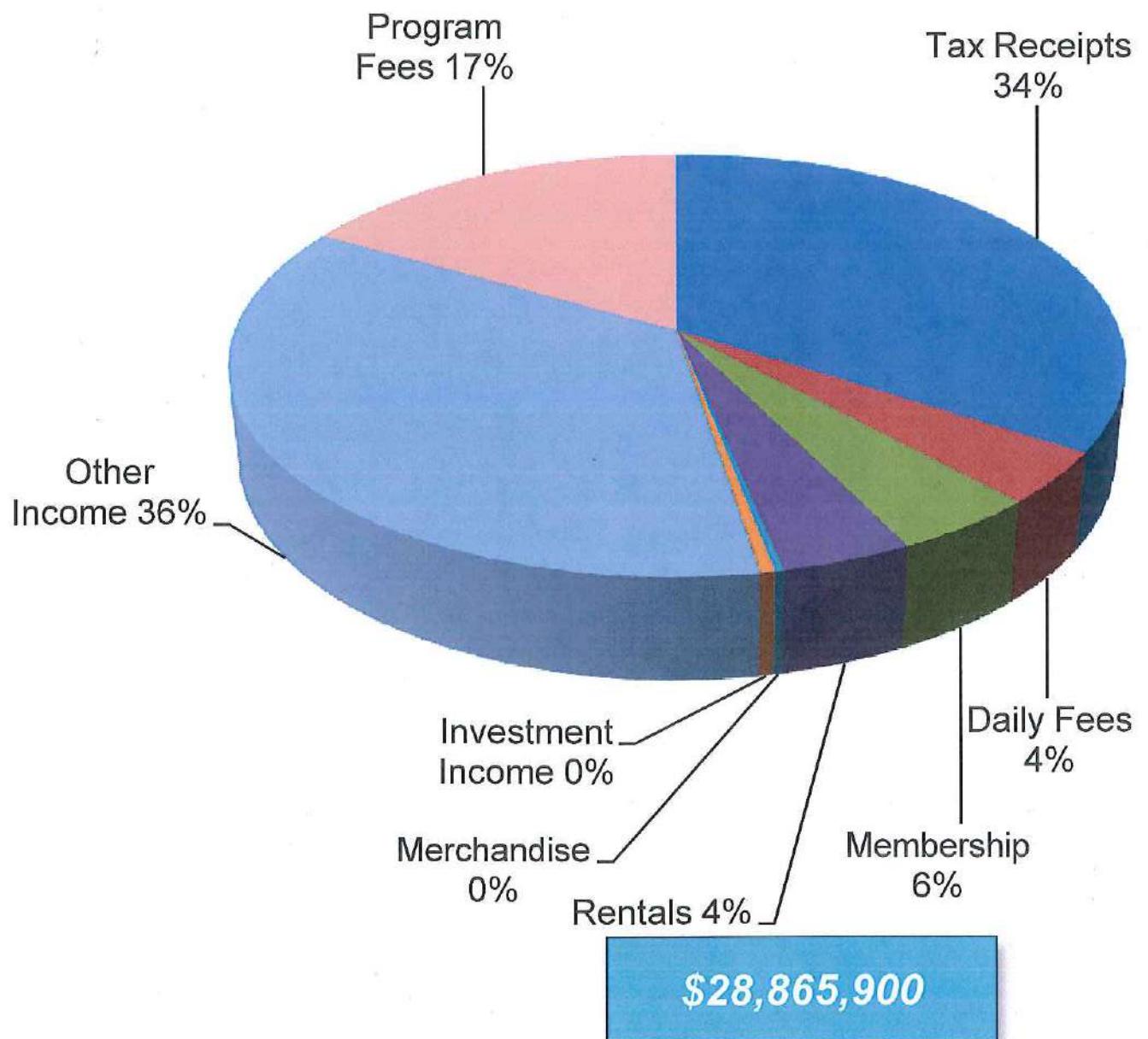


\$28,704,150

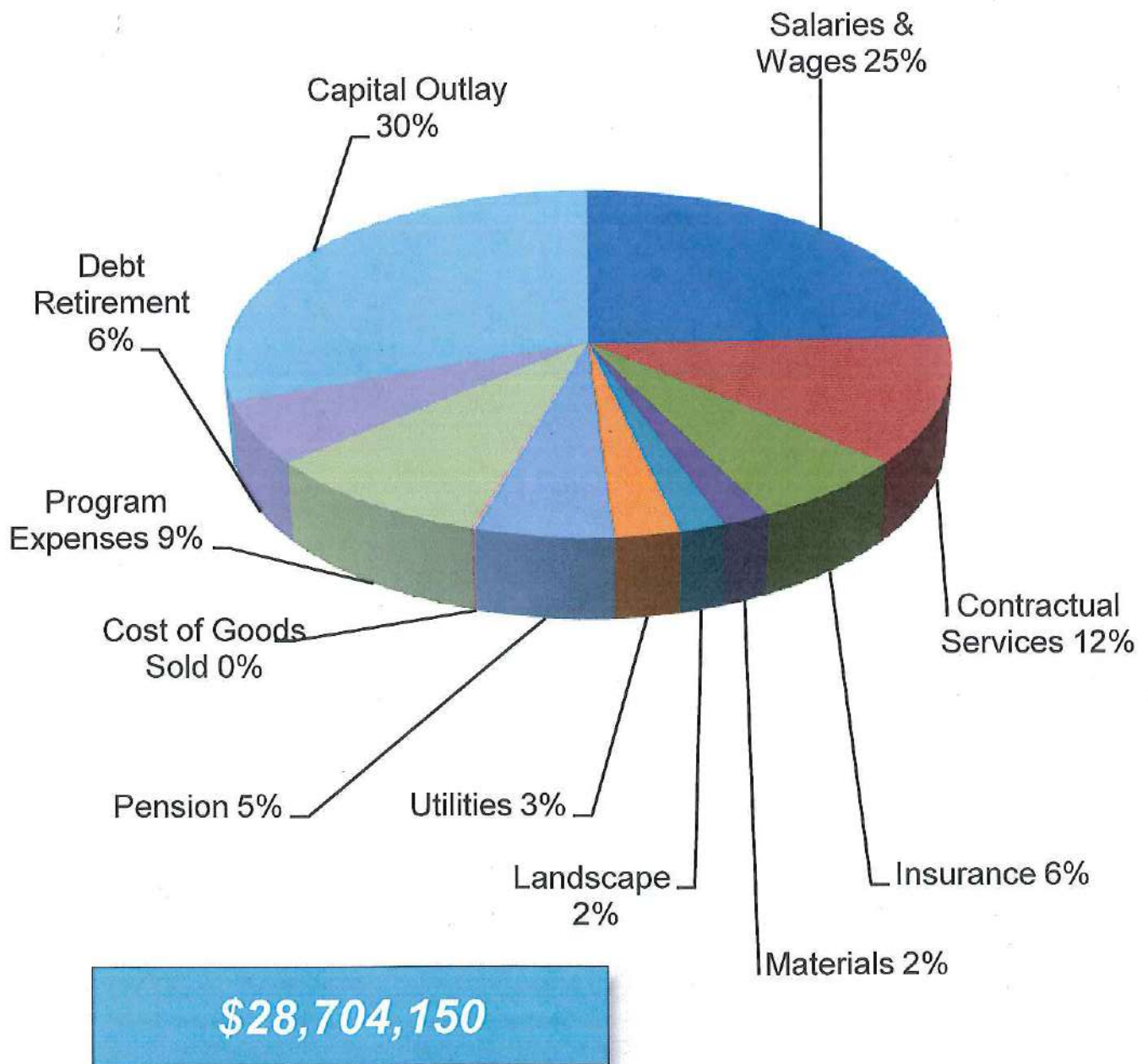
ACTIVITY... 00 SUB CENTER

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	8,955,000	8,955,000	0.0
INTEREST INCOME	71,751	62,812	0	0	0	0.0
TRANSFERS IN	3,294,976	0	2,298,200	1,464,894	833,306-	36.3-
TOTAL REVENUE	23,738,579	18,685,073	21,456,733	30,330,794	8,874,061	41.4
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	1,687,425	777,670	85.5
CAPITAL OUTLAY	1,185,769	1,688,974	5,708,712	8,681,360	2,972,648	52.1
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	1,464,894	35,106-	2.3-
TOTAL EXPENSE	22,861,569	18,278,372	26,181,981	30,166,044	3,984,063	15.2
TOTAL ACTIVITY REVENUE	23,738,579	18,685,073	21,456,733	30,330,794	8,874,061	41.4
TOTAL ACTIVITY EXPENSE	22,861,569	18,278,372	26,181,981	30,166,044	3,984,063	15.2
NET ACTIVITY INCOME/LOSS	877,010	406,701	4,725,248-	164,750	4,889,998	103.5-

Proposed 2013-14 Budget Revenue by Type

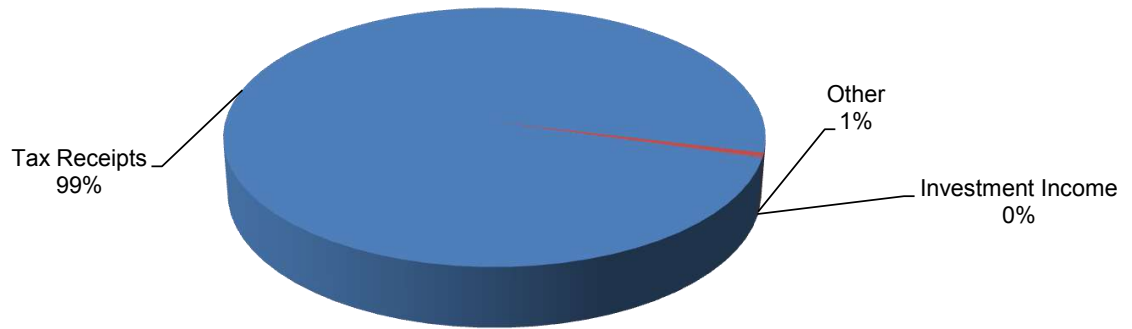


Proposed 2013-14 Budget Expenses by Type

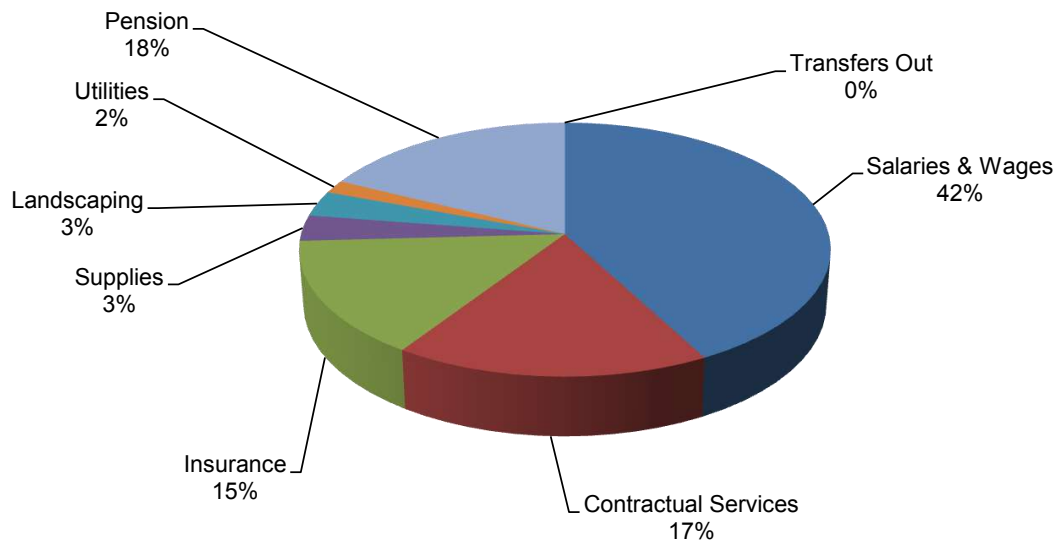


CORPORATE FUND

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

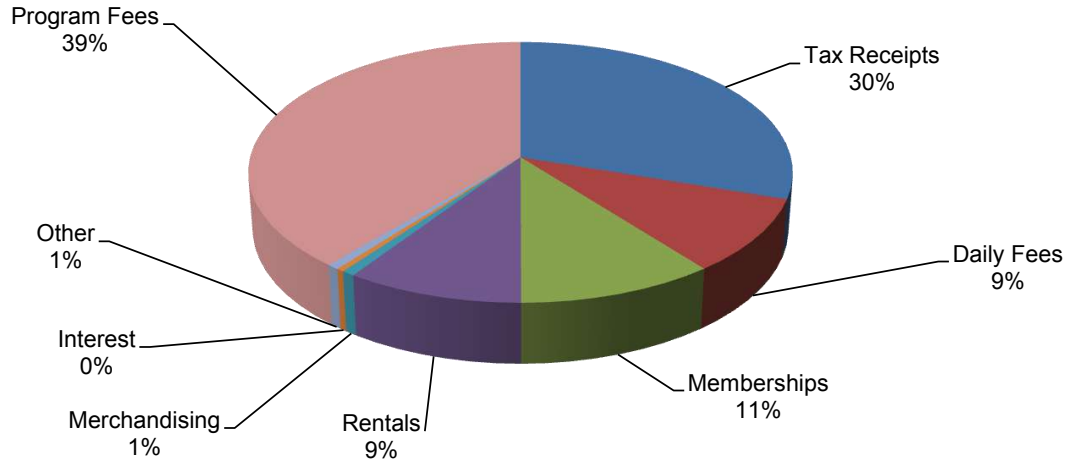
ACCOUNT NUMBER DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	BUDGET 12-13	PROPOSED 13-14	CHANGE	%
REVENUES						
TAX RECEIPTS	654,088	669,379	658,056	380,297	277,759-	42.2-
INVESTMENT INCOME	3,715	6,912	0	0	0	0.0
OTHER INCOME	0	0	0	0	0	0.0
TOTAL REVENUE	657,802	676,291	658,056	380,297	277,759-	42.2-
EXPENSES						
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	609,000	609,000	0.0
TOTAL EXPENSE	479,444	366,491	1,154,873	1,361,608	206,735	17.9
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	1,361,608	206,735	17.9
NET FUND INCOME/LOSS	178,358	309,800	496,817-	981,311-	484,494-	97.5

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

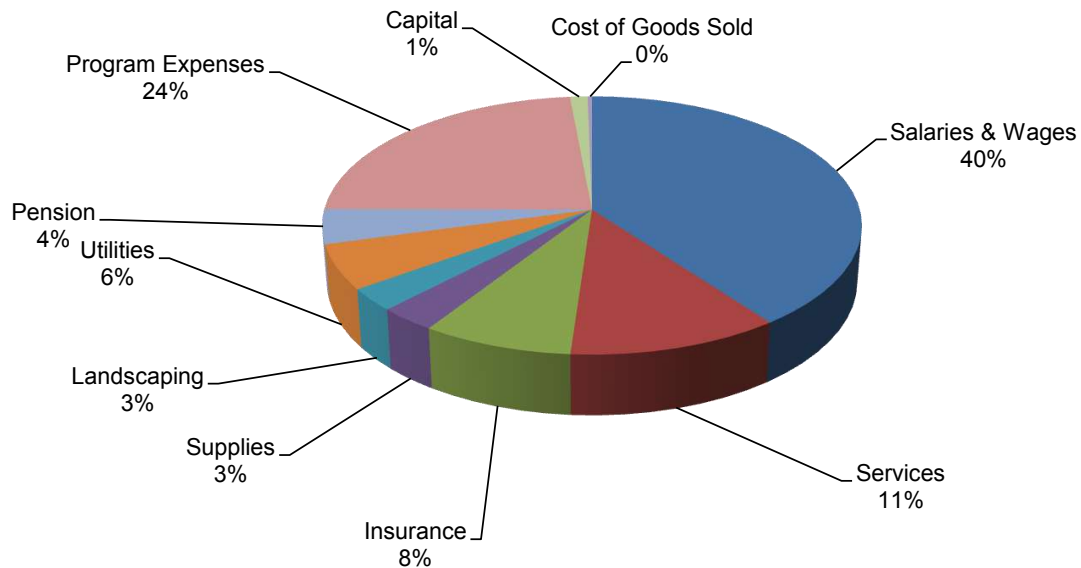
ACCOUNT NUMBER DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	YTD ACTUAL 12-13	BUDGET 12-13	DEP REQ 13-14	MGR REC 13-14	APPROVED 13-14
REVENUES							
TAX RECEIPTS	654,088	669,379	655,928	658,056	380,297	0	0
INVESTMENT INCOME	3,715	6,912	1,469	0	0	0	0
OTHER INCOME	0	0	0	0	0	0	0
TOTAL REVENUE	657,802	676,291	657,397	658,056	380,297	0	0
EXPENSES							
CONTRACTUAL SERVICES	479,444	366,491	443,310	1,154,873	752,608	0	0
OTHER	0	0	0	0	0	0	0
TRANSFERS OUT	0	0	0	0	609,000	0	0
TOTAL EXPENSE	479,444	366,491	443,310	1,154,873	1,361,608	0	0
TOTAL REVENUE	657,802	676,291	657,397	658,056	380,297	0	0
TOTAL EXPENSE	479,444	366,491	443,310	1,154,873	1,361,608	0	0
NET INCOME/LOSS	178,358	309,800	214,087	496,817-	981,311-	0	0
TOTAL CENTER REVENUE	657,802	676,291	657,397	658,056	380,297	0	0
TOTAL CENTER EXPENSE	479,444	366,491	443,310	1,154,873	1,361,608	0	0
NET CENTER INCOME/LOSS	178,358	309,800	214,087	496,817-	981,311-	0	0
TOTAL FUND REVENUE	657,802	676,291	657,397	658,056	380,297	0	0
TOTAL FUND EXPENSE	479,444	366,491	443,310	1,154,873	1,361,608	0	0
NET FUND INCOME/LOSS	178,358	309,800	214,087	496,817-	981,311-	0	0
GRAND TOTAL REVENUE	657,802	676,291	657,397	658,056	380,297	0	0
GRAND TOTAL EXPENSE	479,444	366,491	443,310	1,154,873	1,361,608	0	0
TOTAL INCOME/LOSS	178,358	309,800	214,087	496,817-	981,311-	0	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

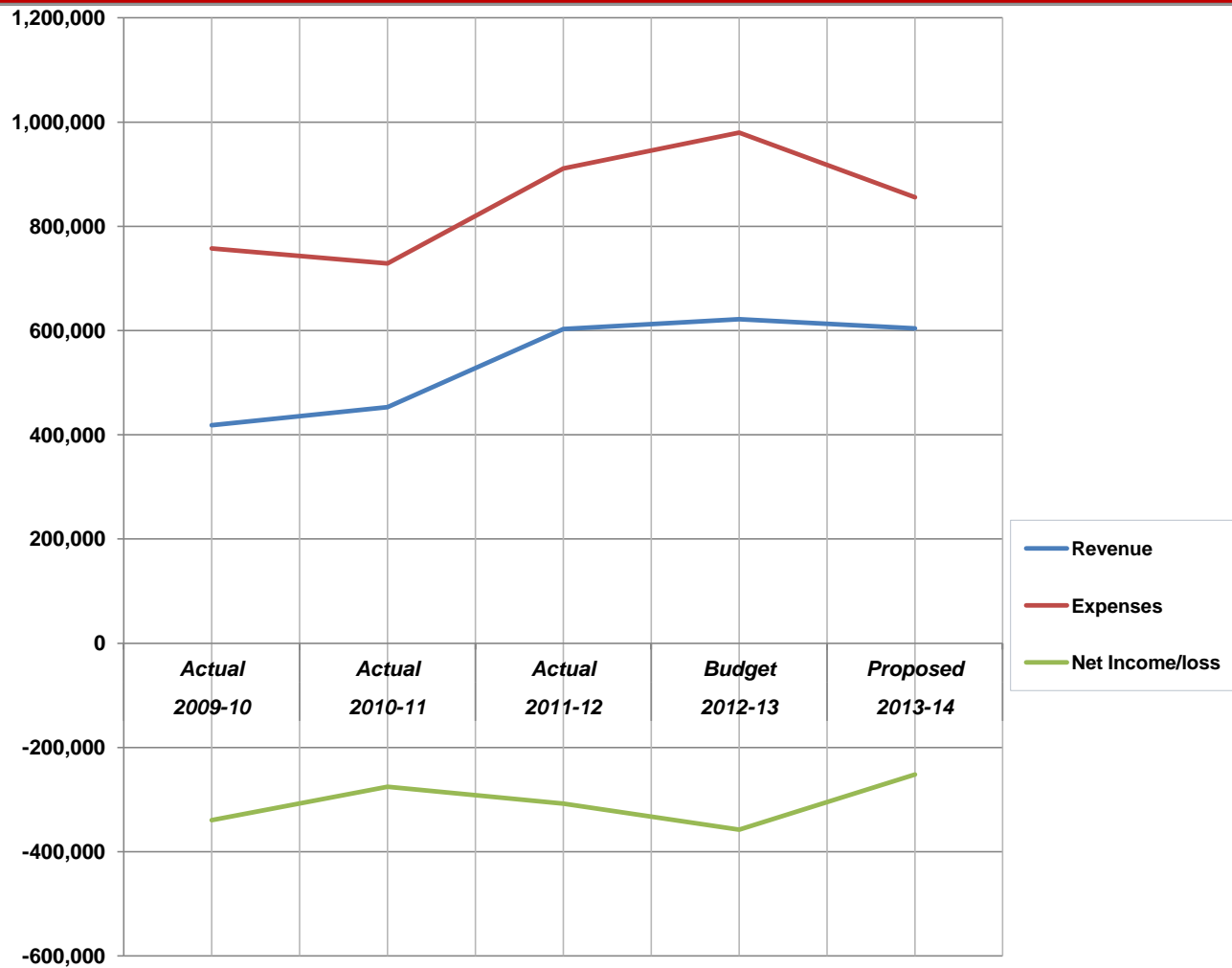
FUND..... 29 RECREATION
 CENTER..... 33 ROSEWOOD BEACH
 ACTIVITY... 00 SUB CENTER

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



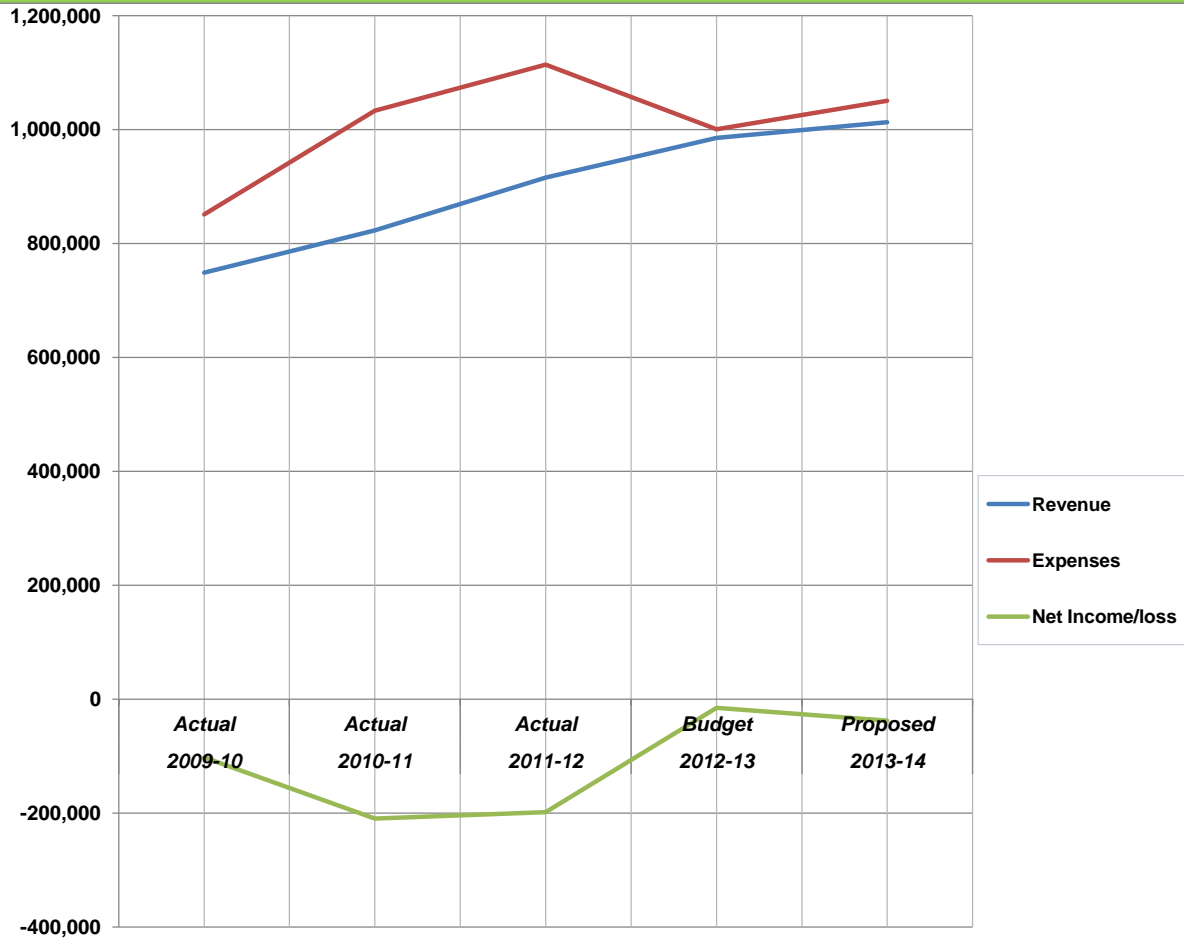
	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed
Revenue	418,226	452,873	602,944	621,605	603,840
Expenses	757,571	728,487	910,682	979,475	855,818
Net Income/loss	(339,345)	(275,614)	(307,738)	(357,870)	(251,978)



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



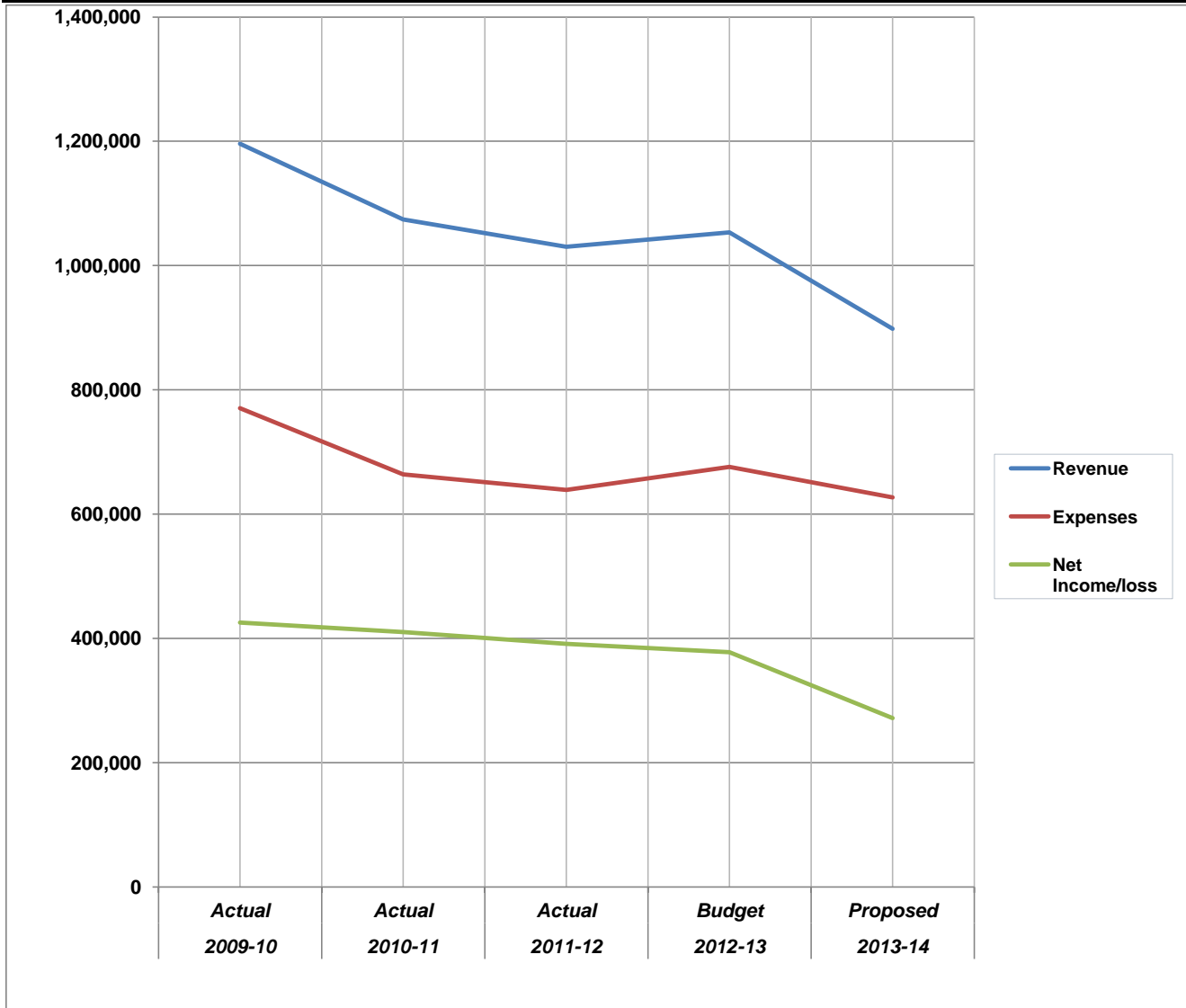
	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed
Revenue	748,829	823,183	915,475	985,232	1,012,891
Expenses	851,185	1,032,940	1,113,959	1,000,716	1,050,560
Net Income/loss	(102,356)	(209,757)	(198,484)	(15,484)	(37,669)



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



	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed
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



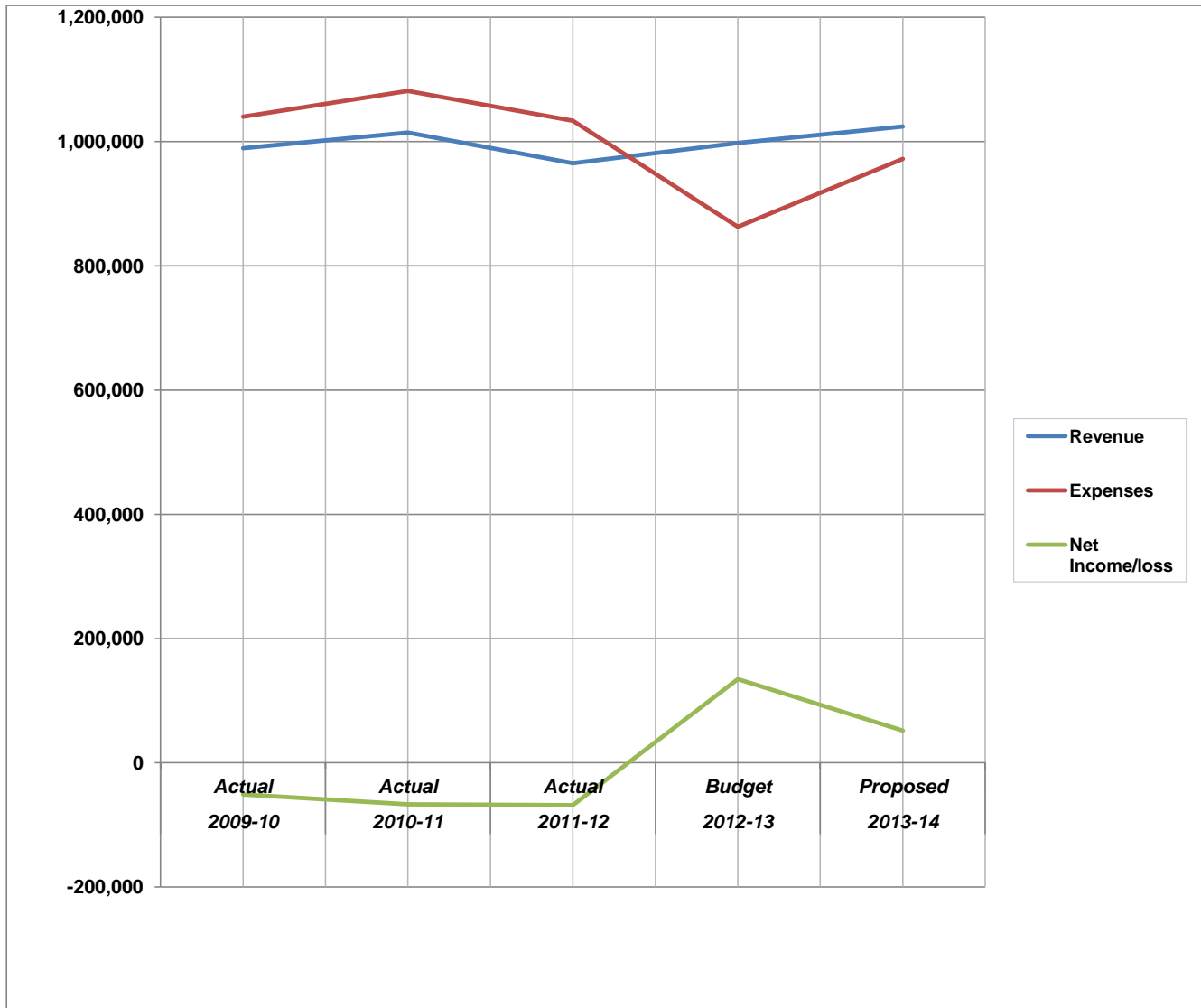
	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed
Revenue	394,685	435,791	412,054	436,175	494,567
Expenses	593,065	659,438	594,527	602,488	656,544
Net Income/loss	(198,380)	(223,647)	(182,473)	(166,313)	(161,977)



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



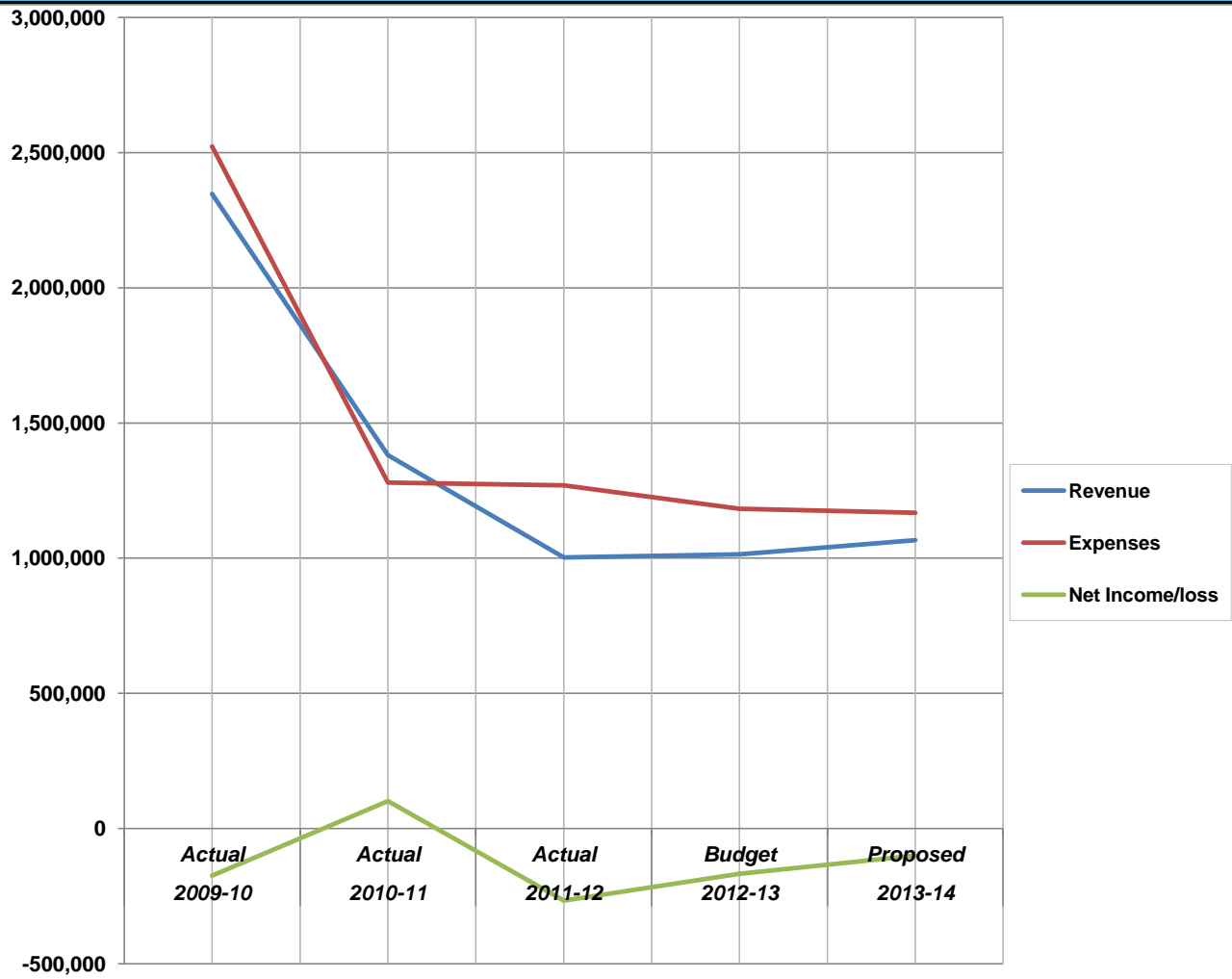
	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed
Revenue	989,387	1,014,563	965,018	997,529	1,024,130
Expenses	1,040,302	1,081,534	1,033,463	862,717	972,269
Net Income/loss	(50,915)	(66,971)	(68,445)	134,812	51,861



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)



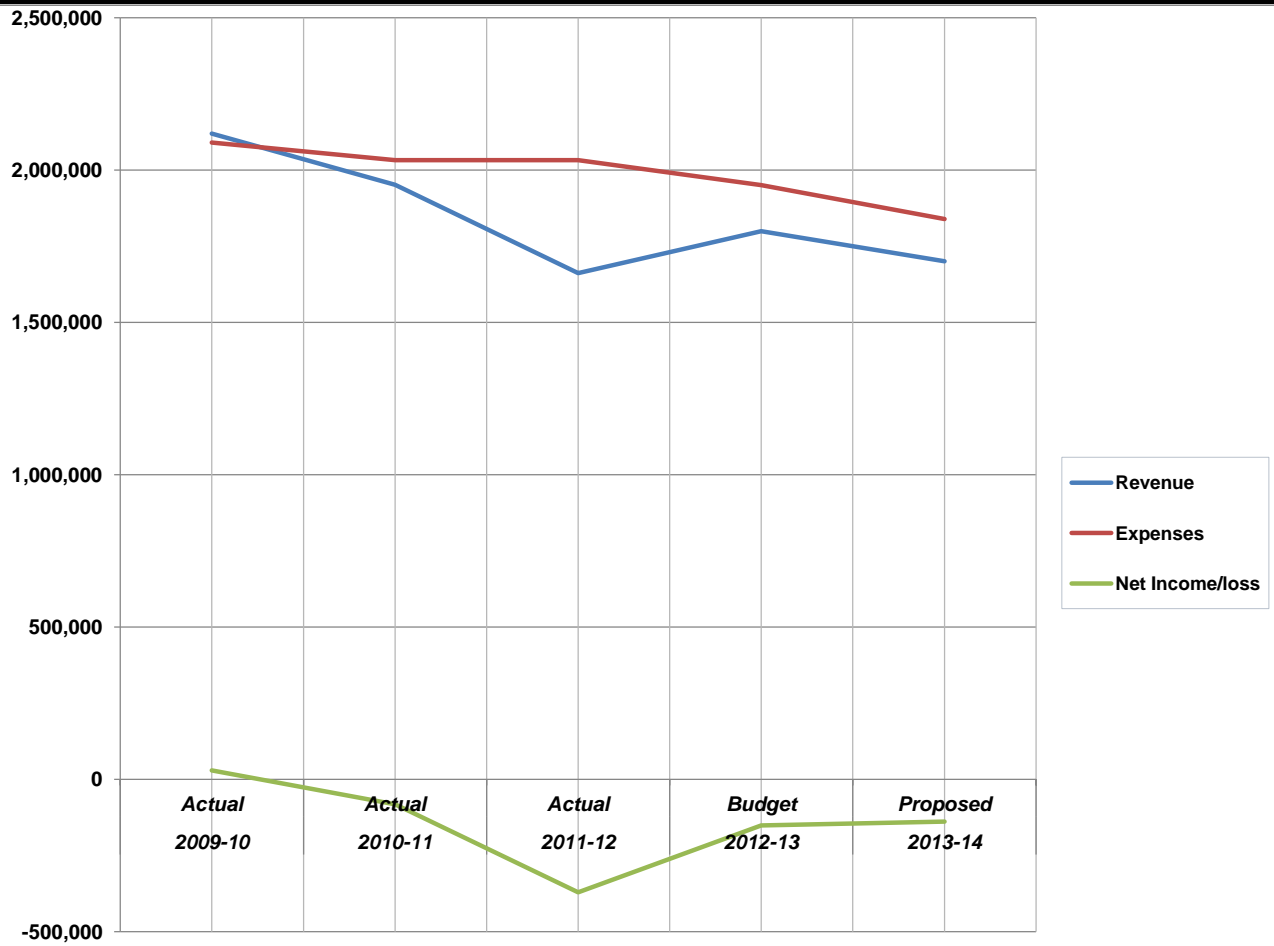
FUND..... 29 RECREATION
 CENTER..... 41 MAINTENANCE
 ACTIVITY... 00 SUB CENTER

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-

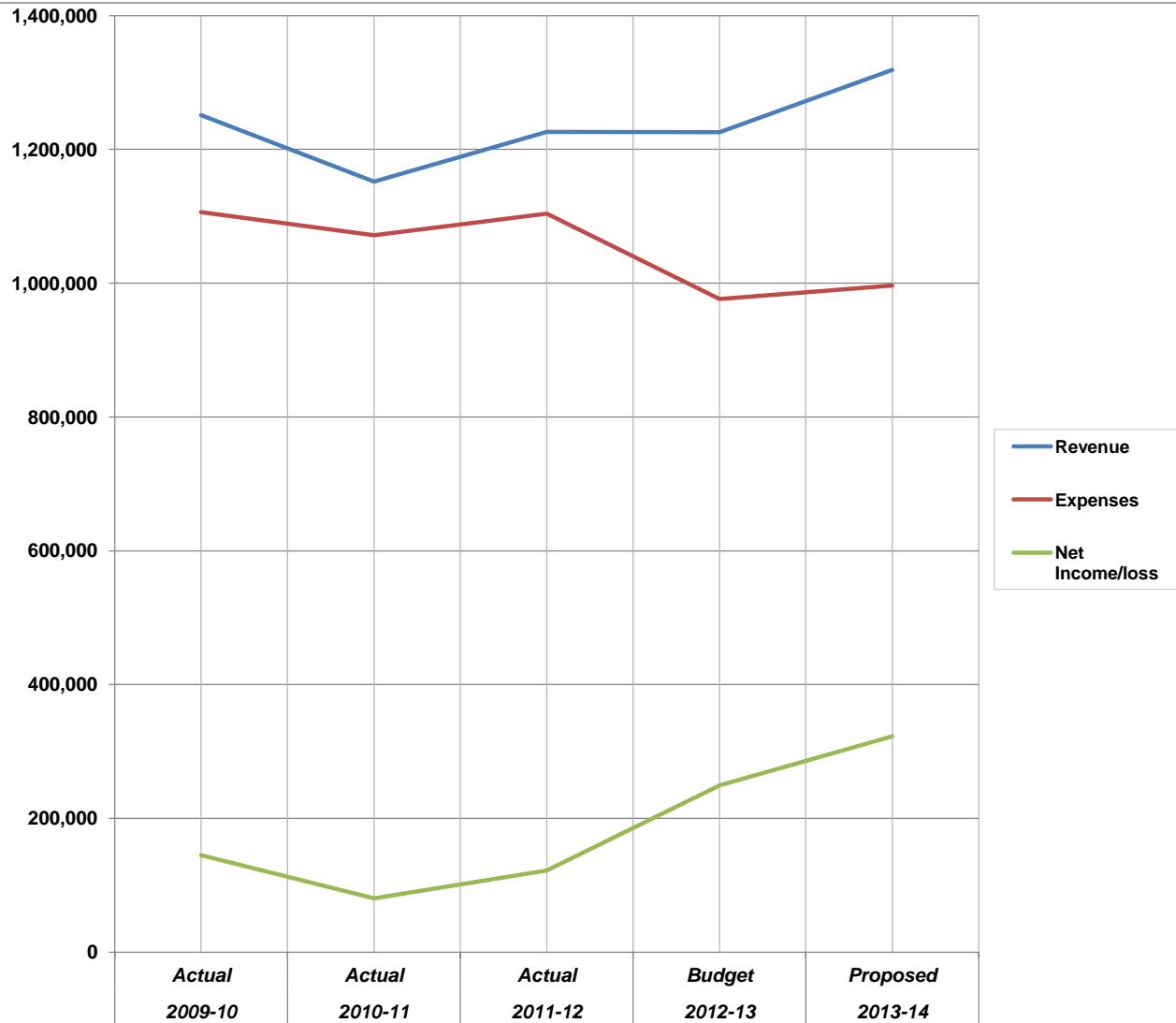
FUND..... 29 RECREATION
 CENTER..... 51 RECREATION CENTER FITNESS
 ACTIVITY... 00 SUB CENTER

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

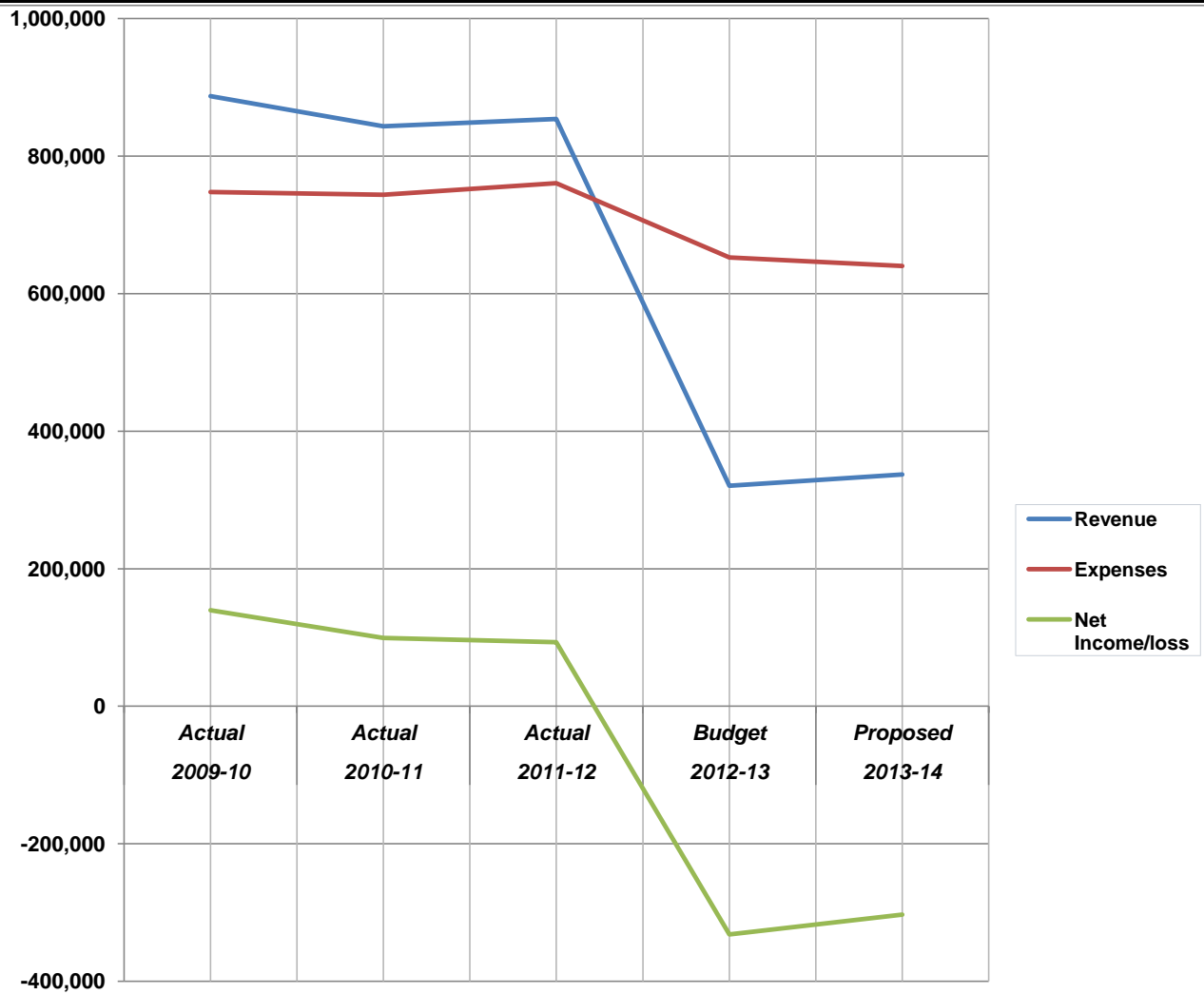
FUND..... 29 RECREATION
 CENTER..... 56 OUTDOOR TENNIS
 ACTIVITY... 00 SUB CENTER

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	YTD ACTUAL 12-13	BUDGET 12-13	DEP REQ 13-14	HGR REC 13-14	APPROVED 13-14
REVENUES								
	TAX RECEIPTS	1,335,429	0	0	0	0	0	0
	INVESTMENT INCOME	7,995	2,701	687	0	0	0	0
	OTHER INCOME	0	0	17,754	0	8,955,000	0	0
	INTEREST INCOME	0	82	0	0	0	0	0
	TRANSFERS IN	0	0	0	0	855,894	0	0
	TOTAL REVENUE	1,343,424	2,783	18,440	0	9,810,894	0	0
EXPENSES								
	CONTRACTUAL SERVICES	0	496	0	0	0	0	0
	DEBT RETIREMENT	1,324,742	1,545	925,933	909,755	1,687,425	0	0
	OTHER	0	0	0	0	0	0	0
	TRANSFERS OUT	0	0	0	0	0	0	0
	TOTAL EXPENSE	1,324,742	2,041	925,933	909,755	1,687,425	0	0
	TOTAL FUND REVENUE	1,343,424	2,783	18,440	0	9,810,894	0	0
	TOTAL FUND EXPENSE	1,324,742	2,041	925,933	909,755	1,687,425	0	0
	NET FUND INCOME/LOSS	18,682	742	907,493-	909,755-	8,123,469	0	0

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

ACCOUNT 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							
TAX RECEIPTS	1,335,429	0	0	0	0	0	0
INVESTMENT INCOME	7,995	2,701	687	0	0	0	0
OTHER INCOME	0	0	17,754	0	8,955,000	0	0
INTEREST INCOME	0	82	0	0	0	0	0
TRANSFERS IN	0	0	0	0	855,894	0	0
TOTAL REVENUE	1,343,424	2,783	18,440	0	9,810,894	0	0
EXPENSES							
CONTRACTUAL SERVICES	0	496	0	0	0	0	0
DEBT RETIREMENT	1,324,742	1,545	925,933	909,755	1,687,425	0	0
OTHER	0	0	0	0	0	0	0
TRANSFERS OUT	0	0	0	0	0	0	0
TOTAL EXPENSE	1,324,742	2,041	925,933	909,755	1,687,425	0	0
TOTAL REVENUE	1,343,424	2,783	18,440	0	9,810,894	0	0
TOTAL EXPENSE	1,324,742	2,041	925,933	909,755	1,687,425	0	0
NET INCOME/LOSS	18,682	742	907,493-	909,755-	8,123,469	0	0
TOTAL CENTER REVENUE	1,343,424	2,783	18,440	0	9,810,894	0	0
TOTAL CENTER EXPENSE	1,324,742	2,041	925,933	909,755	1,687,425	0	0
NET CENTER INCOME/LOSS	18,682	742	907,493-	909,755-	8,123,469	0	0
TOTAL FUND REVENUE	1,343,424	2,783	18,440	0	9,810,894	0	0
TOTAL FUND EXPENSE	1,324,742	2,041	925,933	909,755	1,687,425	0	0
NET FUND INCOME/LOSS	18,682	742	907,493-	909,755-	8,123,469	0	0
GRAND TOTAL REVENUE	1,343,424	2,783	18,440	0	9,810,894	0	0
GRAND TOTAL EXPENSE	1,324,742	2,041	925,933	909,755	1,687,425	0	0
TOTAL INCOME/LOSS	18,682	742	907,493-	909,755-	8,123,469	0	0

FUND..... 70 CAPITAL PROJECTS

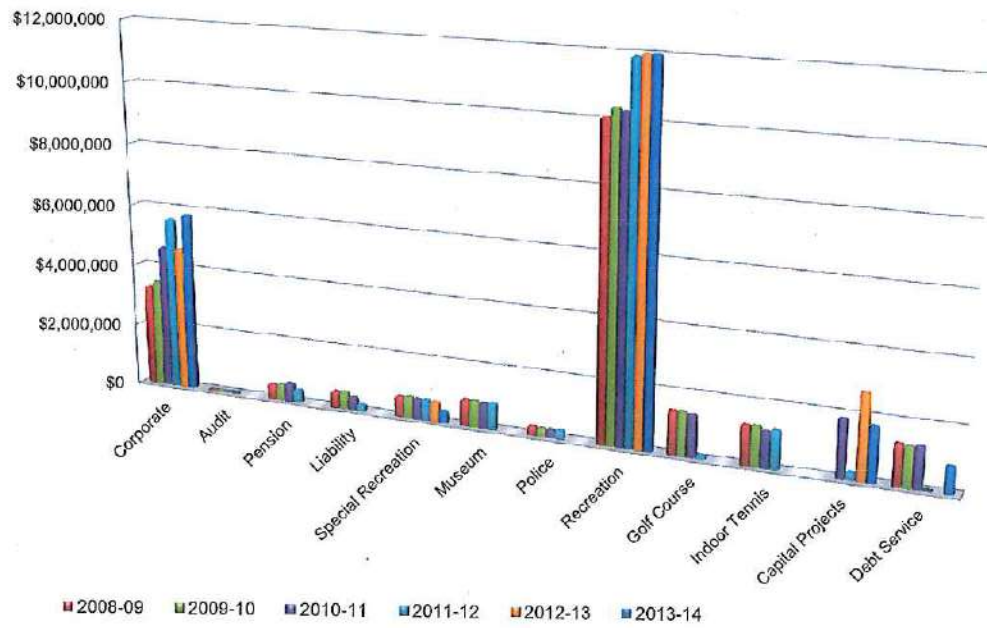
ACCOUNT NUMBER DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	YTD ACTUAL 12-13	BUDGET 12-13	DEP REQ 13-14	MGR REC 13-14	APPROVED 13-14
REVENUES							
RENTALS	0	0	0	0	0	0	0
INVESTMENT INCOME	14,064-	8,777-	36,533	0	75,000	0	0
OTHER INCOME	431,176	162,208	51,284	424,000	1,280,000	0	0
INTEREST INCOME	55,411	47,081	1,508	0	0	0	0
TRANSFERS IN	1,399,976	0	15425660	2,298,200	609,000	0	0
TOTAL REVENUE	1,872,499	200,512	15514986	2,722,200	1,964,000	0	0
EXPENSES							
SALARIES & WAGES	0	0	0	0	0	0	0
CONTRACTUAL SERVICES	200,918	101,815	84,904	0	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	1,164,307	5,557,302	8,546,460	0	0
OTHER	0	0	0	0	0	0	0
TRANSFERS OUT	0	0	0	0	855,894	0	0
TOTAL EXPENSE	2,100,061	2,578,148	1,249,211	5,557,302	9,660,032	0	0
TOTAL FUND REVENUE	1,872,499	200,512	15514986	2,722,200	1,964,000	0	0
TOTAL FUND EXPENSE	2,100,061	2,578,148	1,249,211	5,557,302	9,660,032	0	0
NET FUND INCOME/LOSS	227,562-	2,377,636-	14265774	2,835,102-	7,696,032-	0	0

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*

