GLENCOE PARK DISTRICT FY 2010/11 BUDGET SUMMARY: REVENUES

TABLE I

	2009/10	2009/10	2010/11
40 CORRORATE FUND	<u>Budget</u>	Projected	Budget
10 CORPORATE FUND	0.400.077	0.517.701	0.074.000
00 Administration	2,498,277	2,517,701	2,374,883
11 G & A Department12 Park Maintance/Greenhouse Department	949,175 41,750	863,014	892,800 45,415
13 Watts Ice Center Department	147,700	49,487 132,827	134,000
14 Beach/Boathouse Department	275,720	250,529	281,150
TOTAL CORPORATE FUND	3,912,622	3,813,558	3,728,248
25 RECREATION FUND			
00 Administration	1,807,458	1,865,787	1,848,044
25 Recreation Programs Department	2,399,600	2,197,401	2,435,427
26 Day Care Department	<u>436,620</u>	<u>537,719</u>	<u>522,250</u>
TOTAL RECREATION FUND	4,643,678	4,600,907	4,805,721
30 SPECIAL RECREATION FUND	224,375	224,590	199,280
35 PENSION/RETIREMENT FUND	633,192	643,852	669,956
40 BOND & INTEREST FUND	1,448,427	1,449,783	1,494,832
45 LIABILITY INSURANCE FUND	191,691	219,073	203,829
50 WORKER'S COMPENSATION FUND	66,332	77,782	66,672
55 AUDIT FUND	16,424	16,910	15,110
TOTAL OPERATING REVENUES	11,136,741	11,046,455	11,183,648
LESS: Cash Carryovers	(2,113,646)	(2,185,975)	(2,023,206)
LESS: Interfund (G&A) Transfer In	(930,335)	(844,221)	(873,660)
LESS: Trust Fund Transfer In	(41,750)	(41,750)	0
NET OPERATING REVENUES	8,051,010	7,974,509	8,286,782
65 CAPITAL PROJECTS FUND	588,297	606,849	715,786
Less: Interfund Transfers	(425,000)	(425,000)	(625,000)
	163,297	181,849	90,786
67 COMMUNITY CTR IMPRVMTS FUND	2 527 604	900 201	406 600
Less: Interfund Transfers	3,537,604 (991.750)	809,321 <u>(1,217,531)</u>	486,688 <u>0</u>
Less. Interiorio Transfers	2,545,854	(408,210)	486,688
	2,010,001	(400,210)	
70 SPECIAL TRUST FUND	263,702	263,092	244,884
Less: Interfund Transfers	<u>0</u>	<u>0</u>	<u>0</u>
	263,702	263,092	244,884
75 IMPACT FEE FUND	0	8,000	8,000
TOTAL CAPITAL REVENUES	4,389,603	1,687,262	1,455,358
LESS: Cash Carryovers	(941,753)	592,810	(215,508)
LESS: Interfund Transfers In	(1,416,750)	(1,642,531)	(625,000)
NET CAPITAL REVENUES	2,031,100	637,541	614,850
TOTAL - ALL REVENUES	15,526,344	12,733,717	12,639,006
LESS: Cash Carryovers	(3,055,399)	(1,593,165)	(2,238,714)
LESS: Interfund Transfers	(2,388,835)	(2,528,502)	(1,498,660)
NET TOTAL REVENUES	10,082,110	8,612,050	8,901,632

^{*} Interfund transfers include annual G&A Dept. transfers and capital transfers.

GLENCOE PARK DISTRICT FY 2010/11 BUDGET SUMMARY: EXPENSES

TABLE II

	2009/10 Budget	2009/10 Projected	2010/11 Budget
10 CORPORATE FUND	_	-	_
00 Administration	841,750	888,531	425,000
11 G & A Department	949,175	863,014	892,800
12 Park Maintance/Greenhouse Department	954,765	923,635	948,200
13 Watts Ice Center Department	230,300	218,769	219,120
14 Beach/Boathouse Department	349,070	317,051	344,260
SUB-TOTAL LESS: Interfund Transfers (G&A/Capital)	3,325,060 (1,204,585)	3,211,000 (1,217,776)	2,829,380 (765,725)
TOTAL CORPORATE FUND	2,120,475	1,993,224	2,063,655
25 RECREATION FUND		. === .= .	
00 Administration	1,830,060	1,760,074	1,725,395
25 Recreation Programs Department	1,820,983	1,528,398	1,765,403
26 Day Care Department SUB-TOTAL	<u>457,804</u> 4,108,847	<u>455,216</u> 3,743,688	<u>465,390</u> 3,956,188
LESS: Interfund Transfers (G&A)	(667,500)	(714,976)	(<u>532,935)</u>
TOTAL RECREATION FUND	3,441,347	3,028,712	3,423,253
30 SPECIAL RECREATION FUND	205,960	223,145	171,322
LESS: Interfund Transfers	<u>(75,000)</u>	(54,000)	<u>0</u>
	130,960	169,145	171,322
35 PENSION/RETIREMENT FUND	453,000	422,721	458,000
40 BOND & INTEREST FUND	1,251,967	1,251,966	1,252,097
45 LIABILITY INSURANCE FUND	136,634	129,819	131,270
50 WORKER'S COMPENSATION FUND	31,410	31,410	31,505
55 AUDIT FUND	9,500	9,500	10,000
TOTAL OPERATING EXPENSES	9,522,378	9,023,249	8,839,762
LESS: Interfund Transfers(G&A/Capital)	(1,947,085)	(1,986,752)	(1,298,660)
NET OPERATING EXPENSES	7,575,293	7,036,497	7,541,102
65 CAPITAL PROJECTS FUND	579,025	567,063	712,000
LESS: Interfund Transfers	(400,000)	(500,000)	<u>0</u>
	179,025	67,063	712,000
67 COMMUNITY CTR IMPRVMTS FUND	3,517,601	860,133	315,000
LESS:Interfund Transfers	<u>0</u>	<u>0</u>	(200,000)
	3,517,601	860,133	115,000
70 SPECIAL TRUST FUND	49,250	44,558	6,963
LESS: Interfund Transfers	(41,750)	(41,750)	<u>0</u>
	7,500	2,808	6,963
75 IMPACT FEE FUND	0	0	0
TOTAL CAPITAL EXPENSES	4,145,876	1,471,754	1,033,963
LESS: Interfund Transfers	(441,750)	<u>(541,750)</u>	(200,000)
NET CAPITAL EXPENSES	3,704,126	930,004	833,963
TOTAL - ALL EXPENSES(incl trfs) LESS: Total Interfund Transfers NET TOTAL - ALL EXPENSES	13,668,254 (2,388,835) 11,279,419	10,495,003 (2,528,502) 7,966,501	9,873,725 (1,498,660) 8,375,065

GLENCOE PARK DISTRICT FY 2010/11 BUDGET SUMMARY: OPERATING SURPLUS/(DEFICIT)

TABLE III

	2009/10 <u>Budget</u>	2009/10 Projected	2010/11 Budget
10 CORPORATE FUND			244801
00 - Administration	1,656,527	1,629,170	1,949,883
11 - G & A Department	0	0	0
12 - Park Maintance/Greenhouse Department	(913,015)	(874,148)	(902,785)
13 Watts Ice Center Department	(82,600)	(85,942)	(85,120)
14 Beach/Boathouse Department	<u>(73,350)</u>	<u>(66,522)</u>	(63,110)
TOTAL CORPORATE FUND	587,562	602,558	898,868
25 RECREATION FUND			
00 - Administration	(22,602)	105,713	122,649
25 Recreation Programs Department	578,617	669,003	670,024
26 Day Care Department	(21,184)	82,503	<u>56,860</u>
TOTAL RECREATION FUND	534,831	857,219	849,533
30 SPECIAL RECREATION FUND	18,415	1,445	27,958
35 PENSION/RETIREMENT FUND	180,192	221,131	211,956
40 BOND & INTEREST FUND	196,460	197,817	242,735
45 LIABILITY INSURANCE FUND	55,057	89,254	72,559
50 WORKER'S COMPENSATION FUND	34,922	46,372	35,167
55 AUDIT FUND	6,924	7,410	5,110
TOTAL OPERATING NET	1,614,363	2,023,206	2,343,886
65 CAPITAL PROJECTS FUND	9,272	39,786	3,786
67 COMMUNITY CTR IMPRVMTS FUND	20,003	(50,812)	171,688
70 SPECIAL TRUST FUND	214,452	218,534	237,921
75 IMPACT FEE FUND	0	8,000	8,000
TOTAL NET - CAPITAL FUNDS	243,727	215,508	421,395
TOTAL NET - ALL FUNDS	1,858,090	2,238,714	2,765,281

GLENCOE PARK DISTRICT FY 2010/11 BUDGET FUND BALANCE SUMMARY

TABLE IV

	2/28/2009 ACTUAL	2/28/2010 PROJECTD	2/28/2011 PROJECTD	2/28/2011 Fund Balance %
	FUND BAL	FUND BAL	FUND BAL	(of annual expds)
CORPORATE FUND				. ,
Reserve- Undesignated	\$384,138	\$269,274	\$555,020	
Designated - Medical Insurance Reserve	\$34,300	\$34,300	\$34,300	
Designated-Corporate Operating Fund Bal	<u>\$291,659</u>	<u>\$298,984</u>	<u>\$309,548</u>	
CORPORATE - TOTAL FUND BALANCE	\$710,097	\$602,558	\$898,868	44%
RECREATION FUND				
Reserve- Undesignated	\$442,817	\$402,912	\$336,045	
Designated-Recreation Operating Fund Balance	<u>\$448,028</u>	<u>\$454,307</u>	<u>\$513,488</u>	
RECREATION - TOTAL FUND BALANCE	\$890,845	\$857,219	\$849,533	25%
MINOR OPERATING FUNDS				
SPECIAL RECREATION FUND	\$72,190	\$1,445	\$27,958	16%
PENSION/RETIREMENT FUND	\$196,497	\$221,131	\$211,956	46%
BOND & INTEREST FUND	\$151,547	\$197,817	\$242,735	19%
LIABILITY INSURANCE FUND	\$104,767	\$89,254	\$72,559	55%
WORKERS' COMPENSATION FUND	\$53,108	\$46,372	\$35,167	112%
AUDIT FUND	\$6,924	\$7,410	\$5,110	51%
SUBTOTAL - OPERATING FUNDS	\$2,185,975	\$2,023,206	\$2,343,886	
COMMUNITY CENTER RENOV PROJECT				
Reserve-District Funds	\$2,544,899	\$3,832,444	\$3,639,944	
Reserve-Bond Proceed Funds	(\$4,626,540)	, , ,	, , ,	
Reserve-Donations	\$1,090,711	\$1,603,211	\$2,103,211	
COMMUNITY CENTER PROJECT-TOTAL BALANCI	(\$990,930)	(\$50,812)	\$171,688	
OTHER CAPITAL FUNDS:				
CAPITAL PROJECTS FUND	\$161,298	\$39,786	\$3,786	
WATTS PROJECT FUND	\$0	\$0	\$0	
SHELTON PROJECT FUND	\$0	\$0	\$0	
SPECIAL TRUST FUND	\$236,822	\$218,534	\$237,921	
IMPACT FEE FUND	\$0	\$8,000	\$8,000	
SUBTOTAL - ALL OTHER CAPITAL FUNDS	\$398,120	\$266,320	\$249,707	
TOTAL - ALL FUNDS	\$1,593,165	\$2,238,714	\$2,765,281	