



MEMORANDUM

Date: February 18, 2009

To: Hank Atha, Deputy County Administrator
for Community and Economic Development

From: C.H. Huckelberry
County Administrator 

Tom Burke, Director
Finance and Risk Management

Re: **Stadium District Cost Accounting**

Based on the loss of Chicago White Sox Spring Training revenues, it is now appropriate to revise Stadium District cost accounting. Appropriate costs need to be recognized for Stadium District operations, for example, year-round turf irrigation and maintenance as opposed to just certain times of the year. These costs should be reflected as Stadium District costs.

In addition, the Stadium District performs a number of landscape maintenance and management functions for County operations in the vicinity of the Stadium. These costs need to be accurately reflected and tracked. How we balance the Stadium District's revenues versus General Fund support will be a matter of further budget discussion and deliberation.

CHH/jj

c: Martin Willett, Chief Deputy County Administrator
Thomas House, Budget Manager, Finance and Risk Management