Arlington Heights Park District

Annual Operating Budget

For Fiscal Year Ending April 30, 2010

February 27, 2009

Overview

The Arlington Heights Park District enriches our community by providing quality recreation, parks, facilities, and fun.

We do this by:

- Ensuring the efficient and effective use of financial resources and Park District assets.
- Providing innovative recreational opportunities and facilities to meet the diverse programming needs of our community.
- Continuing the Park District's pursuit of being a community, regional, state, and national leader.
- Promoting an environment of cooperation, collaboration, and teamwork.
- Providing quality internal and external customer-focused service.
- Providing stewardship of our open spaces and natural resources.

Arlington Heights Park District
Profile

Established	On June 9, 1925, the Arlington Heights Park District was formed with Commissioners Nathaniel Banta, Henry Klehm, Eugene Berbecker, Albert Volz, and Julius Flentie.
Governed	By a five member, volunteer Board of Commissioners, each of whom serves four years. Current Board consists of Maryfran H. Leno, President; Robert J. Nesvacil, Vice-President; Myles A. Naughton; Robert E. Smith, and Robert L. Whisler.
Boundaries	The 16.2 square mile District is located in northern Cook County and southern Lake County, 27 miles northwest of downtown Chicago. It lies in Elk Grove and Wheeling Townships and is bordered by Buffalo Grove and Wheeling to the north; Elk Grove Village on the south; on the west by Rolling Meadows and Palatine; on the east by Mt. Prospect. The District serves most of Arlington Heights and small portions of Palatine, Mt. Prospect, Prospect Heights, Rolling Meadows, and Lake County.
Population	The Park District's population is approximately 76,958. It's the third largest suburb in Cook County, the eighth largest suburb in the Chicago Metropolitan area and the twelfth largest community in the State of Illinois.
Real Estate	The equalized assessed value of real estate for 2007 is $3,197,262,463 (most recent available).
Tax Rate	The tax rate for 2007 is .404 per $100 of assessed value (most recent available).
Fiscal Year Budget	The proposed operating budget for 2009/10 is $24,132,843. The fiscal year begins May 1 and concludes on April 30.
Bond Rating	The District issues General Obligation Bonds periodically for capital improvements. In November 2008, Moody's Investor Service, Inc. gave the Park District an upgrade to an Aa1 rating, citing well-managed financial operations that yield stable operations and ample reserve levels as the reason.

Arlington Heights Park District
Profile

Park Resources	The District owns 456.53 acres, leases 258.56 acres of land and has 58 parks comprised of community parks, neighborhood parks, play lots, passive parks and linear parks. Recreational facilities include five outdoor swimming pools, five community centers (each with gymnasium and meeting rooms), a cultural arts center, historical museum, senior center, Forest View Racquet and Fitness Club, Heritage Tennis Club, Arlington Lakes Golf Club, Olympic Indoor Swim Center, Nickol Knoll Golf Club, Melas Park Softball Complex, Lake Arlington's 1.8 mile walk/bike path and 50 acre boating lake, Sunset Meadows driving range, athletic fields and .88 mile walking path, 45 ball diamonds (41 Park District, 4 School District), 3 football fields and 7 soccer fields (5 Park District, 2 School District), 42 playgrounds, 52 outdoor tennis courts, 16 outdoor ice skating rinks, 7 sand volleyball courts, 30 basketball courts and 17 picnic areas.
Programs and Services	The District provides a full range of activities and services year-round. Major recreation programs include athletics, fitness, music, arts and crafts, performing arts, preschool programs, museum programs, swimming, tennis, senior programs, day camps, special events, trips, a before- and after-school program for grade school children called Children At Play (CAP). The District is affiliated with the Northwest Special Recreation Association, and sponsors the Community Band and many other special interest groups.
Staff	The District has an appointed executive director responsible for administration of the District and 102 full-time staff. The District also employs over one thousand part-time, seasonal, and temporary workers, and volunteers.
Affiliations	The District is affiliated with the National Recreation and Park Association (NRPA), the Illinois Association of Park Districts (IAPD), and the Illinois Park and Recreation Association (IPRA).
Contact	Arlington Heights Park District: 1-847-577-3000; Fax: 1-847-577-3050; E-mail: comments@ahpd.org.
Web Site	http://www.ahpd.org

This budget document is intended to provide concise and readable information about the Arlington Heights Park District's Annual Operating Budget. It displays the Park District's objectives and budget for the 2009/10 fiscal year.

The Table of Contents lists every subject covered in this document and its page number. As a further aid, the document is divided into the following sections:

Overview (light blue)
Financial Summaries (red)
Budget by Fund (orange)
Program Summaries (dark green)
Capital Improvement Plan (yellow)
Legal Documents (dark blue)
Statistics (purple)
Appendix (gray)

It is recommended that examination of budget material be preceded by a careful review of the Letter of Transmittal and the Financial Summaries section.

The Financial Summaries section provides a general overview of the Park District, its services, identifies major objectives for the budget year and summarizes the annual operating budget. The other sections provide more detailed information.

The Capital Improvement Plan outlines proposed projects and funding sources. The capital and operating budget material sections are interrelated.

The Budget by Fund Section provides coordinated narrative and line items that will facilitate the review and subsequent administration of the budgetary allocation.

A glossary, which can be found in the Appendix, provides definitions of budget terms.

Arlington Heights Park District
Annual Operating Budget
Fiscal Year Ending April 30, 2010
Table of Contents

Page

OVERVIEW (light blue) 3
- Profile 4-5
- Reader's Guide 6
- Table of Contents 7-11
- Letter of Transmittal 12-15
- Budget Policies and Financial Assumptions 16-25
- List of Principal Officers 26
- Organizational Chart 27
- Organizational Chart by Function 28
- Map of Parks 29
- Park District Parks & Facilities 30-31
- GFOA Distinguished Budget Presentation Award 32

FINANCIAL SUMMARIES (red)
- Financial Summary 33-45
- Proposed Operating Budget by Fund Category
  - Combined Statement - All Funds 46
  - Administrative Funds 47
  - Recreation and Facility Funds 48
- Proposed Operating Budget Comparisons
  - Combined Statement - All Funds 49
  - Administrative Funds 50
  - Recreation and Facility Funds 51
- Proposed Operating Budget by Division
  - Administration and Finance 52-62
  - Parks and Planning 63-69
  - Recreation and Facilities 70-78

BUDGET BY FUND (orange)
- ***Administrative Funds*** 79-80
  - **Corporate Fund**
    - Narrative 81-83
    - Proposed Budget Report by Fund Summary 84
    - Proposed Budget Report by Fund Detail 85-88

Arlington Heights Park District
Annual Operating Budget
Fiscal Year Ending April 30, 2010
Table of Contents

Page

BUDGET BY FUND (orange)

Administrative Funds (continued)

Pension Fund
Narrative 90
Proposed Budget Report by Fund Detail 91

Insurance Fund
Narrative 92
Proposed Budget Report by Fund Detail 93

Audit Fund
Narrative 94
Proposed Budget Report by Fund Detail 95

NWSRA Special Recreation Fund
Narrative 96
Proposed Budget Report by Fund Detail 97

Debt Service Fund
Narrative 98
Proposed Budget Report by Fund Detail 99
Debt Maturity Schedule 100
Computation of Legal Debt Margin 101

Recreation and Facility Funds 103

Recreation Fund
Narrative 104-08
Proposed Budget Report by Fund Summary 109
Proposed Budget Report by Fund Detail 110-114

Nickol Knoll Golf Club
Narrative 115-116
Proposed Budget Report by Fund Summary 117
Proposed Budget Report by Fund Detail 118-121

Forest View Racquet and Fitness Fund
Narrative 122-125
Proposed Budget Report by Fund Summary 126
Proposed Budget Report by Fund Detail 127-130

Arlington Heights Park District
Annual Operating Budget
Fiscal Year Ending April 30, 2010
Table of Contents

Page

BUDGET BY FUND (orange)

Recreation and Facility Funds (continued)

Museum Fund

Narrative 131-133
Proposed Budget Report by Fund Summary 134
Proposed Budget Report by Fund Detail 135-136

Arlington Lakes Golf Club

Narrative 137-139
Proposed Budget Report by Fund Summary 140
Proposed Budget Report by Fund Detail 141-146

Heritage Tennis Club

Narrative 147-150
Proposed Budget Report by Fund Summary 151
Proposed Budget Report by Fund Detail 152-155

PROGRAM SUMMARIES (dark green)

Program Revenue by Source 157
Lake Arlington Programs 158-160
Athletic and Exercise Programs 161-162
Children at Play 163-165
Aquatics 166-168
Center Programs 169-170
Preschool and Day Camp Programs 171-173
Cultural Arts and Special Events Programs 174-176
Senior Programs 177-179
Program Revenue Comparison by Category 180
Program Analysis 181-184

Arlington Heights Park District
Annual Operating Budget
Fiscal Year Ending April 30, 2010
Table of Contents

	Page	TABLE
CAPITAL IMPROVEMENT PLAN (yellow)	185	
Five-Year Capital Improvement Plan	186-192	
Capital Improvement Plan Summary	193	
Capital Projects – Multiple Year Overview	195-207	
Capital Projects Presentation – February 4, 2009	209-224	
LEGAL DOCUMENTS (dark blue)	225	
Budget and Appropriation Ordinance No. 648	226-251	
Certificate of Chief Fiscal Officer		
Estimate of Revenues by Source	252	
STATISTICS (purple)	253	
Statistic and Performance Table Descriptions	254-255	
General Information Statistics	256-257	1
General Information Statistics per Capita	258	2
Public Swimming Pool Attendance	259	3
Summary of Total Participation Hours	260	4
Recreation Program Statistics	261-262	5
Facility Attendance Comparisons	263-264	6
Golf Rounds - Ten Year Comparison	265	7
Recreation Program Fees	266-272	8
Area Park District Comparisons	273-274	9
		APPENDIX
APPENDIX (gray)	275	
Glossary of Terms	276-280	A
Employee Headcount by Type	281	B
Position Status Report	282	C
Part-time Employee Salary Ranges	283	D
Full-time Employee Salary Ranges	284	E
Analysis of Employee Wages	285	F
Fund Balance Projections - All Funds	286	G

Arlington Heights Park District
Annual Operating Budget
Fiscal Year Ending April 30, 2010
Table of Contents

	Page	Appendix
APPENDIX (gray) (continued)		
Schedule of Building Square Footage	287	H
Recommended Roof Improvement	288	I
Recommended Tennis Court Renovation Schedule	289	J
Recommended Playground Renovation Schedule	290-291	K
U. S. Census Demographics	292	L
Budget Worksheets and Instructions	293-299	M
News Release	300	N
Board Presentation Slide Show	301-332	O

410 N. Arlington Heights Road / Arlington Heights, Illinois 60004
1-847 577-3000 / Fax: (847) 577-3050 / www.ahpd.org

February 27, 2009

Board of Commissioners
Arlington Heights Park District
Arlington Heights, Illinois

The Annual Operating Budget of the Arlington Heights Park District for fiscal year ending April 30, 2010, is presented for your review. This budget document reflects the Park District's comprehensive financial plan to provide parks, facilities, programs, and leisure services to residents and participants during the coming fiscal year. It is a working document subject to deliberation and modification prior to final adoption in April 2009.

The 2009/10 budget is intended to dispense the optimum portion of resources to serve resident needs through sound fiscal management, while meeting the limitations of a mandated tax cap. In addition, the Park District is faced with significant challenges brought by the limitation of non-referendum bonding power for future years and in recent years, federal and state unfunded mandates.

As presented, this budget supports our Vision Statement and goals to provide a full spectrum of year-round recreation programs, facilities, and park areas, in response to the diverse needs and desires expressed by the Arlington Heights Park District residents.

The budget consists of several different funds, each playing a vital role in the provision of services to the residents. The total proposed Annual Operating Budget for 2009/10 is $24,132,843, a decrease of .1% from 2008/09. The major components are shown below:

2009/10 Proposed Annual Operating Budget

General Corporate Fund	$	4,849,657
Recreation Fund		9,773,823
Debt Service Funds		3,321,220
All Other Funds		6,188,143
Total	$	24,132,843

Revenue sources for the Annual Operating Budget Funds increased to $24,278,257, an increase of 1.3% over the previous year. Real estate taxes of $13,386,403 (55%), and fees and charges of $ 10,891,854 (45%), support the operating budget. Other significant changes in revenues and expenditures are highlighted in the Financial Summaries section.

The budget is constructed within a framework that balances internal needs with community expectations and economic conditions. The continuation of sound financial and operational philosophies has guided the development of the budget for the upcoming year. Continued emphasis is placed on efficiencies, partnerships, and strong financial policies. By its very nature, the preparation of any budget requires the allocation of limited resources. Needs will always exceed available funds. This year, in particular, was challenging due to the slowing economy and increased costs, affecting all departments (fuel, utilities, health care, and pension).

In summary, this budget:

- Provides no new services
- Provides no new staff
- Maintains the status quo
- Provides an adequate, steady, balanced level of service and programs.
- Utilizes existing revenue streams to fund Park District services and programs.
- Preserves a substantial level of General Corporate and Recreation Fund reserves, consistent with adopted financial policies.

We can be proud of this budget, knowing that Park District is taking appropriate actions regarding finances, as we continue the path of long-term fiscal stability. In the upcoming fiscal year, particularly during this time of economic weakness and uncertainty it is important that we remain vigilant in our attempts to control our costs at all levels.

Major Work for 2009/10

The following projects, along with those projects outlined in the Capital Improvement Plan section, require the Park District to be financially astute in order to maintain its present healthy financial condition and maintain quality services and facilities.

Forest View Racquet & Fitness Club Roof Replacement	$519,340
Land Acquisition	300,000
District-Wide Fleet Replacement	209,500
Contingency	200,000
Patriots Parking Lot Renovation	165,000
Camelot Tennis Court Renovations	153,000
Victory Playground Replacement	150,000
Olympic Playground Replacement	142,000
Centennial Ball Diamond Lighting & Panel	130,000
Telephone System	120,000
Park Improvements under $100,000	1,658,450
	$ 3,747,290

Forest View Racquet & Fitness Club Roof Replacement – The building is a two-story recreation building with indoor tennis courts. The roofs (58,552 sq. ft.) are divided into three individual sections by a change in elevation. The main common area (flat) roof is located at the front of the building. The two roofs to the rear consist of two-gable steep slope shingle roofs and a valley. The valley was replaced in August 2008. It has been determined that the slope roof and flat roof are continuing to deteriorate. Leaks have been assessed throughout the fall and winter months in the valley and upstairs hallways and men's locker room (especially around the various HVAC units).

Roof	**Age**	**Area (Sq Ft)**	**Condition**
Main Roof	+17	15,030	Poor
Gable Roof	unknown	43,032	Poor
Valley Roof	New	3,142	Good

Maintenance of Facilities - The Park District anticipates continuing its program of renovating and updating facilities, structures, tennis courts and playgrounds and general infrastructure under its current schedule of improvements. The implementation of capital projects depend on available financing.

Davis Street II – On July 8, 2003, the Park District approved a real estate contract to purchase 1440 E. Davis Street. The property is located in an industrial area, adjacent to property currently owned by the Park District. Pioneer Service Center staff, formerly located in a residential neighborhood, will be moved to this location. The remainder of the building will be used as a warehouse facility for Park District equipment. The building will require some remodeling prior to relocation. This project has been delayed one year. The permitting process with the Village of Arlington Heights is still in progress.

Physical Accessibility of Facilities – In June of 2005, the Park District contracted with the National Center on Accessibility (NCA) to conduct a physical accessibility assessment of 66 parks and program use spaces. The assessment provides a comprehensive evaluation of the District's current level of physical access for people with disabilities and recommendations for improving accessibility. In 2003, special legislation removed the NWSRA Special Recreation fund from the tax cap. This permits the park district to levy up to the full statutory rate of 4¢ to provide services to the disabled in Illinois. The Capital Improvement Plan identifies $622,754 projects (ADA) for 2009/10.

Land Acquisition - The Park District is interested in increasing park acreage to meet the national open space and park standards and continues to pursue property adjacent to existing parks. Newly acquired land must meet the goals of the Park District (it is best if the land can be programmed to provide a source of revenue for its operation). Large parcels, or parcels adjoining existing parks, provide the best flexibility to the Park District for future needs.

Infrastructure Needs – The Park District invests a large amount of capital funds each year to maintain the assets of the District in a healthy financial manner.

Future Direction **-** The Park District revised the Comprehensive Plan, which provides direction for the next several years. Long-term plans for program offerings, staffing, technology, facility improvements, and funding will develop as part of this budget and the Comprehensive Plan. Major capital improvements identified in the Capital Improvements section will be funded from existing funds and future non-referendum bond issues.

Budget Development

The primary effort of budget development (a District-wide strategic planning exercise) sets priorities and provides a framework for the 2009/10 fiscal year. Department directors and their staff have incorporated the goals and objectives of the District's Comprehensive Plan into this document. This planning exercise, and ensuing analysis, is facilitated by the skills of staff that remain committed to guaranteeing that every dollar is used in the most responsible manner. The dedication of management and staff to the budget process deserves recognition; they are to be commended for their continued efforts.

As stewards of the Park District, the Board of Commissioners provided the vision, guidance, and support for the 2009/10 operating budget development by determining basic policy, formulating the Comprehensive Plan, and setting the District's course for the future.

Acknowledgements

On behalf of the entire management team, staff, and community, it is my privilege to acknowledge our sincere gratitude for your leadership, counsel, and encouragement. We look with confidence to the Park Board as together we develop new recreational initiatives, elevate standards, and provide responsive leisure services for the community. The solid foundation provided by this budget ensures that a shared vision for the Arlington Heights Park District will be further realized in the coming year.

Respectfully submitted,

Stephen C. Scholten
Executive Director

Arlington Heights Park District
2009/10 Annual Operating Budget
Budget Policies and Financial Assumptions

The Arlington Heights Park District Annual Operating Budget for fiscal year 2009/10 continues the Park District's long and proud history of service to its residents. Meeting the recreational needs of a village with approximately 76,958 residents requires long-range planning, and maximum efficiency and use of every dollar.

The Park District's budget objectives are to:

- Enhance the quality of life for the citizens of Arlington Heights through the provision of public recreation programs and services.
- Develop and ensure sufficient active and passive park areas, open space, and recreational facilities to meet the present and future demands of residents.
- Maintain clean, safe and aesthetically pleasing parks and facilities throughout the 58 sites that encompass 715.09 acres managed by the District.
- Effectively administer the revenues and expenditures of the District's various budgets, market the District's services, and contribute to the economic growth of the community.

To help accomplish these objectives, a budget is prepared each year to allocate the funds available, and to implement policies of the Park District.

This section is organized as follows:

Introduction
- Basis of Accounting
- Budget Process and Format

Budget Planning Process
- Budget Process Timeline
- Budget Implementation and Monitoring
- Budget Amendment

Policies and Budget Assumptions
- Organizational Policies
- Budget Policies
- Fees for Services Policies
- Service Level Policies
- Debt Policy

Budget Organization and Structure

Introduction

This budget document is prepared as an aid to understanding the 2009/10 Annual Operating Budget. To provide a basis for review of the budget, background information is prepared and analyzed. The budget is the Park District's plan for distribution of funds, and explains the procedures, policies, and organizational structure used in its preparation.

The budget policies and financial assumptions outline the detail of the budget and provide background information for reviewing the budget detail. It is grouped into categories to incorporate requirements for the Government Finance Officers Association.

Basis of Accounting

The Park District uses a detailed line item budget for accounting, expenditure control, and monitoring purposes. The basis of accounting for the majority of the Park District's funds is modified accrual; an accrual basis is used for the enterprise funds.

The Park District utilizes a modified accrual basis of accounting and budgeting, with revenues being recorded when the services or goods are available and measurable. Expenditures are recorded when the liability is incurred. General property tax revenue is recognized as revenue at the time it is considered measurable and available to finance current expenditures.

As enterprise funds, the tennis club funds and golf club funds are maintained on an accrual basis where revenues are recorded when earned, and expenses are recorded when goods and services are received.

The Comprehensive Annual Financial Report (CAFR) shows the status of the Park District's finances on the basis of "generally accepted accounting principles" (GAAP). In most cases, this is consistent with the way the Park District prepares its budget. One exception is the treatment of depreciation expense. Depreciation is not shown in the budget, although the full purchase price of equipment and capital improvements is, while purchases of capital improvements are depreciated in the CAFR for enterprise funds.

Accounting control is provided to adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Budget Process and Format

The budget timeline includes planning time for the budget process, including meetings with Board and staff, as well as public meetings with residents of the Park District.

The budget format includes a budget summary section that summarizes the entire Park District budget. Each major operating fund has a separate budget section including each fund's objectives and operating budget. These are the basis for determining which services and operations are to be funded in the ensuing year. The objectives appear at the beginning of each fund or program activity.

Budget Planning Process

Basis for the budget includes background material from the Park District's Comprehensive Plan completed in 2006. The five-year Comprehensive Plan is developed to coordinate all facets of the Park District's operation including community needs, land acquisition, programs, facilities, budget and personnel in an effort to maximize existing resources. The Comprehensive Plan and Capital Improvement Plan are integral parts of the budget planning process. As projects are approved, the effects of those capital improvements are made a part of the operating budget.

The Park District combines a year-end review with the next year's budget to assure that the base line information used for comparison purposes is reasonably close to year-end expectations. Detail budgeting begins in November, and several review meetings are held during January and February. The draft annual budget and the Capital Improvements Plan are presented to the Board of Commissioners at a Committee of the Whole meeting the first Wednesday in March. The Annual Budget is finalized and a tentative Budget and Appropriation Ordinance is approved.

The Budget and Appropriation Ordinance is adopted following a public hearing scheduled in April. Thirty days prior to the hearing, notice of the place and time is published in the local press, and copies of the ordinance are made available for inspection by the public at the Park District Administration Center, 410 N. Arlington Heights Road, Arlington Heights, IL, and the Arlington Heights Memorial Library reference desk. The Budget and Appropriation Ordinance must be adopted before the first quarter of each year, and filed with the Cook County Clerk within 30 days of adoption.

State law prohibits further appropriation at anytime within the same fiscal year. The Board of Commissioners has the authority after the first six months of the fiscal year, to make transfers between various items in any fund in the appropriation ordinance with a two-thirds vote. Transfers cannot exceed 10%, in the aggregate, of the total amount appropriated for the fund or item that is having funds reallocated.

Arlington Heights Park District
2009/10 Annual Operating Budget
Budget Policies and Financial Assumptions

Budget Timeline and Process

10/27/08	Budget worksheets and instructions are distributed to supervisors based on their responsibilities.
10/27/08	Capital Project worksheets and instructions are distributed to Directors.
12/12/08	Departments submit budget worksheets to the Finance Department for computer entry. Supervisors have the opportunity to enter their own budget data if they prefer. All supervisors must conform to their superintendents' deadlines.
01/06/09	Review meetings with the Executive Director and the Parks and Planning Department.
01/07/09	Review meetings with the Executive Director and the Recreation and Facilities Department (except golf operations).
01/08/09	Review meetings with the Executive Director and golf operations staff.
01/09/09	Submit Capital Project Worksheets to the Director of Finance and Personnel.
01/12-01/19/09	Directors finalize the Capital Projects 2009.
01/13-01/30/09	Review meetings with the Executive Director as needed.
02/04/09	Presentation of the Proposed Capital Projects Budget to the Board of Commissioners.
02/27/09	Distribution of the Proposed Annual Operating Budget to the Board of Commissioners and staff. The Proposed Annual Operating Budget is made available to the public at the Park District Administration Center and the Arlington Heights Public Library.
03/04/09	Board of Commissioners' Committee of the Whole meeting to review the Annual Operating Budget.
04/07/09	Publish Public Hearing Notice.
04/14/09	Public Hearing held to obtain taxpayer comments regarding the Tentative Budget and Appropriation Ordinance.
04/14/09	Tentative approval of the 2009/10 Budget and Appropriation Ordinance.
04/28/09	Adoption of the 2009/10 Budget and Appropriation Ordinance. This must be legally enacted prior to August 1.
11/01/09	The Board of Commissioners may amend the Budget and Appropriation Ordinance in the same manner as its original enactment. After six months of the fiscal year, by two-thirds vote, the Board of Commissioners may transfer any appropriation item it anticipates being unexpended to any other appropriation item. Such transfers, in the aggregate, may not exceed ten percent of the total amount appropriated in such fund.
05/1-05/31/09	File the Budget and Appropriation Ordinance along with the proper certifications with the County Clerk's Office.

Budget Implementation and Monitoring

The budget process continues with implementation of budget policies developed during the process. Goals and objectives of the budget are translated into purchase orders and check requests. Management receives monthly reports detailing budget status on a monthly and year-to-date activity basis, to actively monitor the budget policy implementation.

Budget policies are implemented on a timely basis. Policies, such as golf fee increases, are put into effect at the beginning of the golf season in March. Tennis club fee increases are implemented in September, and fees for recreation programs increase beginning with spring session classes. Monitoring of registration fees is an on-going basis with the review of individual programs for each program season.

Budgetary control is employed as a management control device during the year through an internal reporting process. The process includes verification of appropriation amounts prior to expenditures, and a monthly review of all account totals compared with appropriations. Additionally, the Board of Commissioners reviews all expenditures, with a monthly review of all account totals compared with the appropriations and projected year-end totals.

Budget Amendment

Each month, the Board of Park Commissioners receives a revenue and expense report, which indicates the status of budget categories comparing them to budget. After six months, if necessary, the Board receives a report indicating which accounts will need transfers at year-end. Transfers within the same fund are simply movement from one account that is under budget to another that is over budget. Transfers between expense categories are approved by the Board at the end of the fiscal year as basic housekeeping.

Policies and Budget Assumptions

Policies are important in providing a basis on which to set the Park District's priorities and plan for those priorities.

Organizational Policies

- The Park District is committed to providing quality park areas and recreational facilities and services to meet the demands of residents of the Arlington Heights Park District.
- The Park District is committed to complying with the American with Disabilities Act through funding for facility improvements and training of employees.

Arlington Heights Park District
2009/10 Annual Operating Budget
Budget Policies and Financial Assumptions

- The Park District follows generally accepted accounting principles in accounting for the funds of the Park District. All governmental funds including General Corporate, Special Revenue, Debt Service, and Capital Projects funds are accounted for using the modified accrual basis of accounting. Accrual basis of accounting is used for the Arlington Lakes Golf Club and Heritage Tennis Club funds.
- The Board of Commissioners and staff complied with the tax cap limitation for the 2008 Tax Levy. In 2007, a 4.1% (including New Property) tax cap increase over the previous year's extended levy was allowed. The 2008 Tax Levy was prepared at a 0% increase based on community expectations during a time of economic weakness and uncertainty.
- The Park District is committed to maintaining stable tax rates. The tax rate for 2007 was 40.4¢ per $100 of equalized assessed valuation. It is expected that the 2008 tax rate will remain the same. The tax rate for subsequent years is expected to decline based on tax revenue projections and the Park District's debt service maturity schedule.
- The Park District continues to work toward the goal of providing a minimum of 25% fund balance reserves in the governmental funds. The enterprise funds develop reserves to fund future capital projects.
- The responsibility for purchasing rests solely with the department directors of the Park District, with final approval for purchases acknowledged by the executive director. Authorization for purchases of unbudgeted products or services must include the source of additional funds or a corresponding reduction in the budget, which will fund such a request.
- The Park District is committed to updating the capital improvement plan based on the Park District's statement of purpose and goals and objectives as outlined in the Comprehensive Plan.
- Pension (IMRF), museum, audit and liability insurance and special recreation (NWSRA) have separate tax levy extensions, and are accounted for in separate funds. This is required under Park District statute.
- The Park District continues to work toward the goal that operating expenditures will not exceed projected revenues. Exceptions to this goal are a planned reduction in fund balance reserves; a portion of the fund balance reserves may be used for capital repair and replacement; a portion may need to cover unanticipated drops in revenue or increases in costs.
- The Park District is committed to providing all Park District services and operations in a responsive, efficient and cost-effective manner.
- The Park District is committed to meeting PDRMA (risk management agency) safety rules and regulations.

Arlington Heights Park District
2009/10 Annual Operating Budget
Budget Policies and Financial Assumptions

Budget Policies

The following information includes the assumptions behind and the basis for revenue estimates:

- The budget includes an increase of 1.2% in property taxes.
- The replacement tax, which is received by the Park District from the State, is allocated to the General Corporate Fund.
- Interest income is based on a 3% interest rate for projected available balances.
- The Park District uses fund balance reserves in enterprise funds for capital repair and improvements at the enterprise fund facilities. Funds will continue to be accumulated for other capital improvements to enhance future revenue production.
- Salaries and wages of full-time staff will be projected based on authorized staffing levels (Appendix B & C). Projections will comply with the existing compensation plan (Appendix D & E). Overtime and seasonal work is budgeted separately.
- The Park District shall strive to maintain a balanced budget. As such, total anticipated revenues should equal the sum of budgeted expenses for each fund in order for the budget to be considered balanced. The Park District continues to work toward the goal of providing a minimum of 25% fund balance reserves in the governmental funds. The enterprise funds develop reserves to fund future capital projects.

Fees for Services Policies

- Registration fees in the Recreation and Museum Funds are based on the Park District's fees and charges policy. Non-resident fees are more than resident fees. Program pricing is intended to cover direct and indirect costs, and be within an acceptable range of what other park districts or private enterprises are charging for similar services.
- Recreation programs attempt to recover 100% of direct costs and a portion of indirect costs on a budget year basis. However, on an individual basis, some programs are totally subsidized (free) while other programs recover additional costs.
- Golf club fees are based on the golf course fees and charges policies, and recommendations of the Golf Committee, which were approved by the Board of Commissioners at the December 2008 Board Meeting. Greens fees for resident rates were increased slightly, while non-resident rates stayed the same as last year for Arlington Lakes Golf Club.
- Tennis club fees are based on the tennis club fees and charges policies approved by the Board of Commissioners at the December 2008 Board Meeting.

Debt Policy

The Park District's primary objective in debt management is to keep the level of indebtedness within available resources. It is imperative to keep the debt, within the legal debt limitations established by state law, at a minimum cost to the taxpayer. The District adheres to the following guidelines when approaching the option of debt as a source of revenue:

- Debt is used only to provide financing for essential and necessary capital projects. Long-term borrowing will not be used to finance current operations or normal maintenance.
- The goal of providing cost-effective services must be weighed against the ability to borrow at the lowest possible rate.
- Benefits of the improvement must outweigh its costs, including the interest cost of financing.
- Financing of the improvement will not exceed its useful life.
- All debt issued, including lease-purchase methods, will be repaid within a period not to exceed the expected useful life of the improvements financed by the debt.
- The cumulative debt profile will be retired within an average life of 10 years.

Budget Organization and Structure

The budget for the Arlington Heights Park District includes the revenues, expenditures, and fund balances for specific funds as provided by taxes, user fees, interest income, and other sources. The Park District uses a detailed line item format to monitor revenues and expenditures.

The accounts of the Park District are organized by two major divisions: Administrative Funds and Recreation and Facility Funds. Each fund is considered a separate accounting entity.

Pension (IMRF), audit, museum, liability insurance, and special recreation (NWSRA) are levied separately by the Park District and are established in separate funds. There are no maximum rates for levies for the IMRF and Liability Insurance Funds as there are for the other fund levies. Proceeds from these levies can only be used for specific purposes.

A listing and definition of funds, activities and their relationships follows:

ADMINISTRATIVE FUNDS

GENERAL CORPORATE FUND - The General Corporate Fund is a major fund and the general operating fund of the Park District. It is used to account for administrative, maintenance, parks and all other financial resources except those required to be accounted for in another fund. Funding is provided from property taxes, replacement taxes, interest income, and donations.

ILLINOIS MUNICIPAL RETIREMENT FUND - The IMRF Fund is a non-major fund and accounts for the activities resulting from the Park District's participation in the Illinois Municipal Retirement Fund. Revenues are provided by a specific annual property tax levy which produces a sufficient amount to pay the Park District's contributions to the Fund on behalf of the Park District's employees. Payments to IMRF and receipt of property taxes are the major activities in this fund.

LIABILITY INSURANCE FUND - This fund is a non-major fund and accounts for the operation of the Park District's insurance and risk management activities. Financing is provided from an annual property tax levy. This fund records the insurance expenditures.

AUDIT FUND - This fund a non-major fund and accounts for the expenditures related to the Park District's annual financial compliance audit which is mandated by State statute. Financing is provided from an annual property tax levy, the proceeds of which can only be used for this purpose. Transactions consist of property taxes received and audit expense.

NWSRA FUND - This fund is a non-major fund and established to account for revenues derived from a specific annual property tax levy and expenditures of these monies to the Northwest Special Recreation Association, to provide special recreation programs for the physically and mentally handicapped.

DEBT SERVICE FUND - This fund is a major fund and was established to account for the accumulation of resources and payment of general obligation bond principal and interest. The Park District issues general obligation bonds to provide funds for the acquisition and construction of major capital improvements. General obligation bonds have been issued for general government activities and are direct obligations and pledge the full faith and credit of the Park District.

RECREATION AND FACILITY FUNDS

RECREATION FUND - This fund is a major fund and is used to account for the operations of recreation programs. Financing is provided from fees and charges for programs and activities and an annual property tax levy.

Program numbers are used to account for separate recreation programs such as swimming, senior adult programs, preschool and day camp programs. The Park District's indoor swimming pool, five outdoor swimming pools, lake programs, and Melas Park programs are recorded in this fund.

FOREST VIEW RACQUET AND FITNESS CLUB FUND - This is a Special Revenue Fund (non-major fund) established to account for the operations and maintenance of an indoor handball/racquetball, indoor tennis and fitness facility. Operations include rental of the racquetball courts and tennis courts, a fitness area, and related programs. Financing is provided by the proceeds from user charges and program revenue**.**

MUSEUM FUND - The Park District's responsibility is to provide recreation programs at the Museum. A full-time Museum administrator coordinates the programs and volunteers. The Museum Fund is a Special Revenue Fund (non-major fund) established to account for revenues derived from a specific annual property tax levy and expenses of these monies for the maintenance and operations of the Museum.

NICKOL KNOLL GOLF CLUB FUND - This fund is a Special Revenue Fund (non-major fund) established to account for the operations and maintenance of a 9-hole golf course. Operations include golf activities, food sales, and sale of related services and merchandise. Financing is provided by the proceeds from user charges.

ARLINGTON LAKES GOLF CLUB FUND - This is an Enterprise Fund established to account for the operations and maintenance of an 18-hole golf course and driving range. Operations include golf activities, food sales, and sale of related services and merchandise. Financing is provided by the proceeds from user charges.

HERITAGE TENNIS CLUB FUND - This is an Enterprise Fund established to account for the operations and maintenance of an indoor tennis facility. Operations include the rental of the tennis courts and related programs. Financing is provided by the proceeds from user charges and program revenue.

Personnel

An important consideration for any budget is the cost of personnel. The budget for fiscal year 2009/10 was prepared based on the Organizational Charts in this section and Appendix B through Appendix F.

A major portion of the payroll includes personnel costs for part-time year-round, part-time seasonal and temporary personnel, particularly for recreation programs. These costs are listed in the budget under separate accounts by type such as Maintenance Labor Part-Time, Administrative Part-Time, Concession Attendants, etc. Program instructors are budgeted as a direct expense against the individual program categories.

Arlington Heights Park District

Commissioners and Administrative Staff

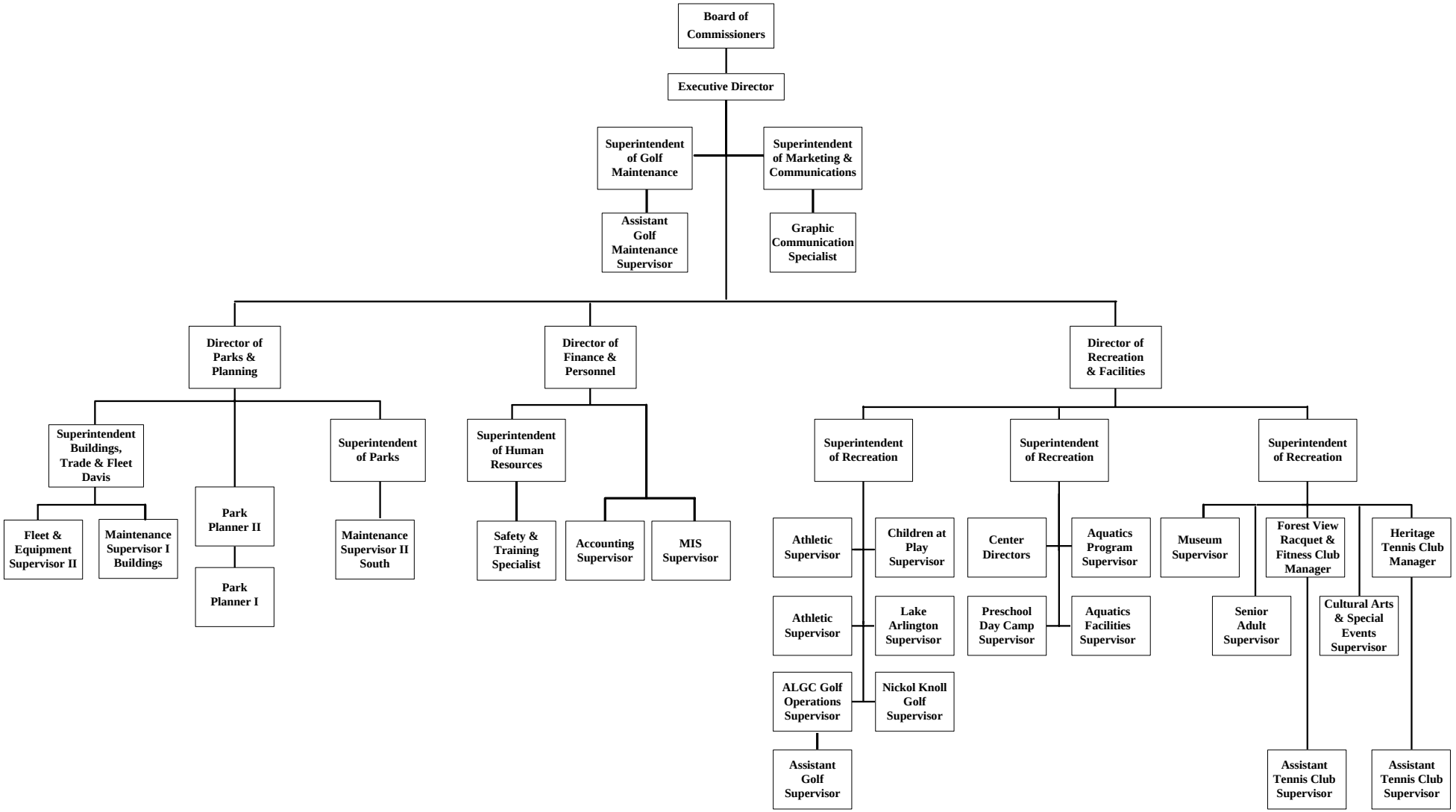
Board of Commissioners

Maryfran H. Leno	President
Robert J. Nesvacil	Vice President
Myles A. Naughton	Commissioner
Robert E. Smith	Commissioner
Robert L. Whisler	Commissioner

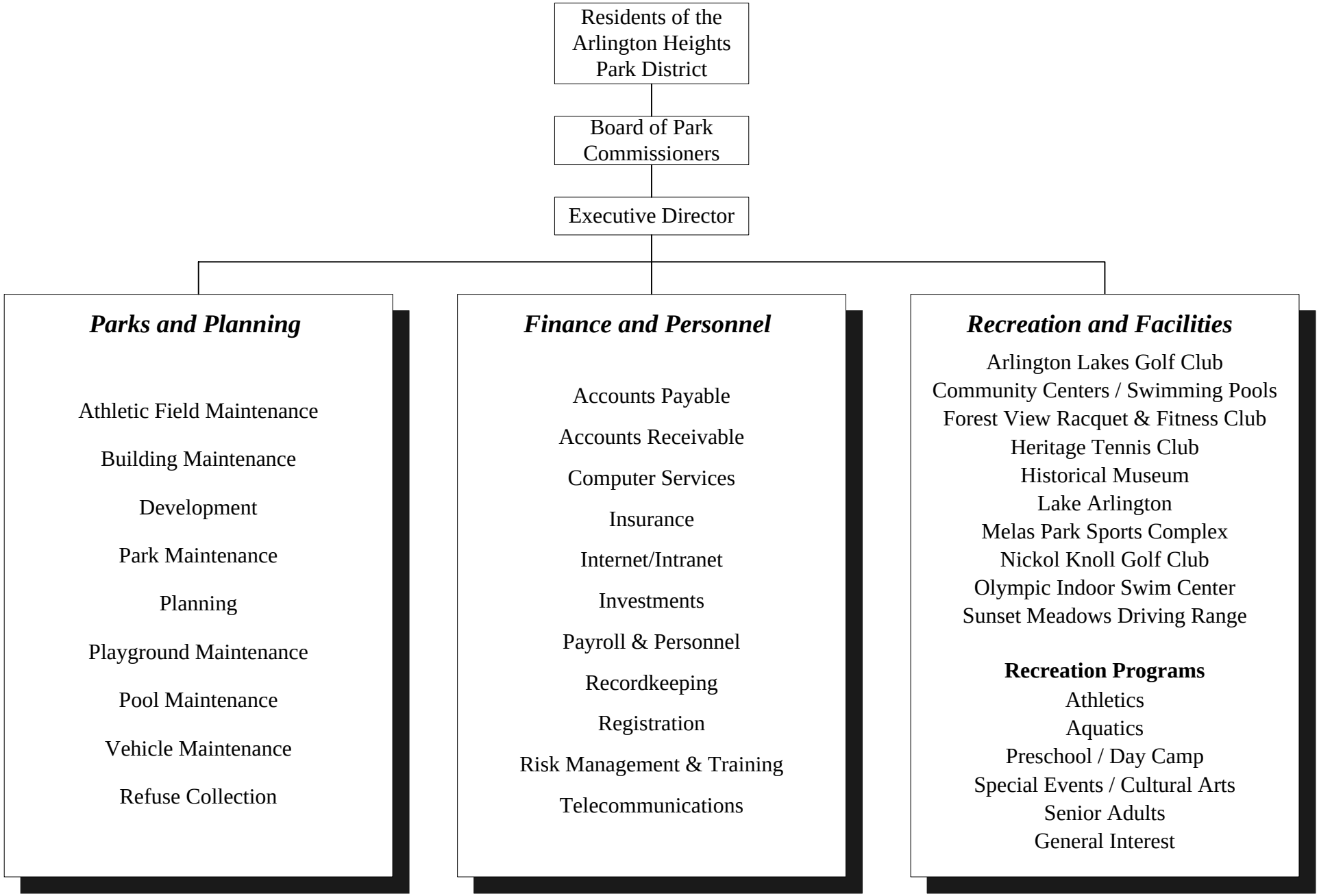
Administrative Staff

Stephen C. Scholten	Executive Director	Donna L. Wilson	Director of Finance & Personnel
Brian Huckstadt	Director of Parks & Planning	Jim Glueckert	Director of Recreation & Facilities

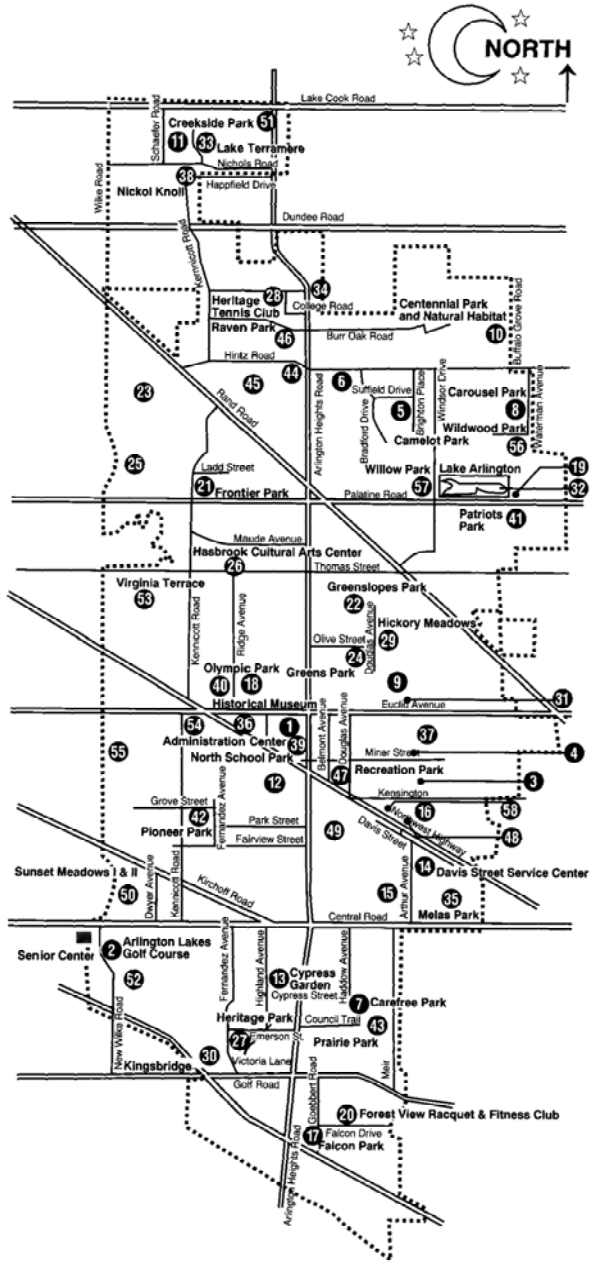
Arlington Heights Park District
Organizational Chart



Arlington Heights Park District
Organizational Chart by Function



Arlington Heights Park District Map



Parks & Facilities

	Park Name	Acres	Washrooms	Office/Field House	Pool	Tot Lot	Playground	Ball Field	Soccer Field	Shared Use Soccer Field	Outdoor Tennis Courts	Basketball	Bike/Walk Path	Picnic Area	Sand Volleyball	Ice Rink	Sled Hill	Special Use	
1	Administration Center	1.10	♿	■															
2	Arlington Lakes Golf Club	90.50	■															■	Golf Course, Banquet Rooms
3	Banta	1.50				♿	♿					■	■						
4	Berbecker	2.00					♿	■				■							
5	Camelot	15.00	♿	■	♿	♿	♿	■		■	3-L	■	■	P	■	■			
6	Camelot Connector Parkway	5.40											■						
7	Carefree	10.60				♿	♿	■		■	2	■	■						1 Roller Hockey Court
8	Carousel	5.80				♿	♿			■		■	■						
9	Carriage Walk	3.30					♿						■	■					
10	Centennial	21.40				♿	♿	■		■	3	■	■	P				■	Nature Area and Boardwalk
11	Creekside	22.40				♿	♿				2	■	■		■				
12	Cronin	2.00				♿	♿						■						
13	Cypress	5.00																■	Garden Plots
14	Davis Street	4.91																■	Maintenance Service Center
15	Dryden	3.36				♿	♿	■		■	4			■					
16	Evergreen	3.50				♿	♿	■				■							
17	Falcon	1.10										■		■					
18	Festival	0.33					■							■					
19	Flentie	4.50				♿	♿	■				■	■		■				
20	Forest View	5.80	■	■			■				7,3-L							■	Tennis, Racquetball and Fitness
21	Frontier	29.40	♿	■	♿	♿	♿	■		■	3	■	■	P	■	■		■	Garden Plots
22	Green Slopes	5.00									4		■				■		
23	Greenbrier	9.90				♿	♿	■			1		■					■	1 Roller Hockey Court
24	Greens	4.20				♿	♿					■	■						
25	Happiness	3.60				♿	♿												
26	Hasbrook	14.00		■		♿	♿	■			2-L	■	0.5						
27	Heritage	22.30	♿	■	♿	♿	♿	■		■	3-L	■	0.8	■	■	■	■		
28	Heritage Tennis Club	2.90	■	■														■	Eight Indoor Tennis Courts
29	Hickory Meadows	5.00											■	P		■			
30	Kingsbridge Arboretum	5.20											■	■				■	Memorial Arboretum

P - Picnic Shelter

♿ Current Handicap-Accessible Facilities

L - Lighted Tennis Court

Parks & Facilities

	Park Name	Acres	Washrooms	Office/Field House	Pool	Tot Lot	Playground	Ball Field	Soccer Field	Shared Use Soccer Field	Outdoor Tennis Courts	Basketball	Bike/Walk Path	Picnic Area	Sand Volleyball	Ice Rink	Sled Hill	Special Use	
31	Klehm	2.00				♿	♿					■			■				
32	Lake Arlington	93.00	♿	■		■	♿						2.25	■				■	Boating, Fishing and Wetland
33	Lake Terramere	11.00				♿	♿						■						
34	McDonald Creek Parkway	11.00											■						
35	Melas	35.00	♿	■		♿	♿	■	■				2.5	■	■				
36	Memorial	0.50												■				■	War Memorials
37	Methodist	8.50						■		■									
38	Nickol Knoll	56.00	♿	■				■					1.25					■	9-Hole Golf Course
39	North School Park	1.65				♿							■					■	Fountain, Amphitheater
40	Olympic	9.90	♿	■	♿	■	■		■		2	■		■				■	Safety Town Course, Skate Park
41	Patriots	17.00				♿	♿	■		■		■		P		■			
42	Pioneer	23.30	■	■	♿	♿	♿	■		■	4-L	■	0.8			■			
43	Prairie	10.00				♿	♿	■		■		■	■					■	Rotary Field
44	Rand - Berkley	7.06				♿	♿	■		■									
45	Rand Connector Parkway	1.70																	
46	Raven	8.50				■	■	■		■	3	■		■					
47	Recreation	21.10	■	■	■	♿	♿	■	■		3-L	■	■	■		■		■	Meyer Field, Fit Trail
48	Rose Garden	0.50																■	
49	Scarsdale	1.70				♿						■				■			
50	Sunset Meadows I & II	37.13	♿	■		♿	♿			■			0.9	■			■	■	Driving Range, Putting Green Football, Bocce
51	Sunset Ridge	2.35				♿	♿					■							
52	Victory	1.70				■	■				1								
53	Virginia Terrace	3.50				♿	♿	■				■	■						
54	Volz	5.00				■	■	■			2	■	■						
55	Westgate	2.00				♿	♿						■						
56	Wildwood	6.50				■	■			■	3	■	■						
57	Willow	22.00				■	■						■						
58	Windsor Parkway & Triangles	4.50											■						
	Total Park Area	715.09																	

P - Picnic Shelter

♿ Current Handicap-Accessible Facilities

L - Lighted Tennis Court

Arlington Heights Park District's 2009/10 Budget seeks to meet important community and organization needs while maintaining the fiscal discipline necessary to ensure fulfillment of our basic commitment: To provide continuous quality services to our citizens.

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Arlington Heights Park District, Illinois for its annual budget for the fiscal year ending May 1, 2008. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Financial Summaries

2009/10 Proposed Operating Budget

Financial Summary 33-45

Proposed Operating Budget by Fund Category
- Combined Statement - All Funds 46
- Administrative Funds 47
- Recreation and Facilities Funds 48

Proposed Operating Budget Comparisons
- Combined Statement - All Funds 49
- Administrative Funds 50
- Recreation and Facilities Funds 51

Proposed Operating Budget by Division
- Administration and Finance 52-62
- Parks and Planning 63-69
- Recreation and Facilities 70-78

Economic Condition and Outlook

The Park District has a well-established reputation as a preeminent park district located in the northwestern corridor of the Chicago metropolitan area. The area has grown substantially over the last ten years and there is little undeveloped land in the Park District. The economic base of the Village of Arlington Heights is diversified and strong income and housing indices are well above State levels. While primarily considered a residential community, there is a significant commercial base and a large retail sector. The Equalized Assessed Value of the property in the Park District is split 56% residential and 44% commercial and industrial.

The Park District is operating under a property tax cap in effect since 1995. The tax cap limited the aggregate extension of the tax levy for park districts in Cook County to 5% the first year, and 5% or the CPI, whichever is less for subsequent years. The Park District continues to grow and develop even under the tax cap. This is a reflection of strong program demand and prudent resource management. The General and Recreation Funds have shown positive fund growth over the past few years.

Moody's Bond Rating Service recently upgraded the Park District's bond rating to Aa1. A significant investment has been made and continues to be made in our future as outlined in the Capital Improvement Plan.

Future Budget Challenges

The District is facing several challenges now and in upcoming budget years regarding ongoing management and maintenance. Although the District is well-positioned financially to meet these challenges, care must be taken to ensure that the District remains in a strong financial position to address these areas. Some of the challenges include:

- The key to continued future financial health for the District is sound planning. This includes conservative revenue projections for future years, modest growth in programs that meet public demand when funds are available, exploration and, where appropriate, pursuit of non-tax revenue resources, careful monitoring and managing of expenses, reducing inefficient and non-essential building assets, and maintaining the fund balance goals set by the board.
- The District will continue to have the ongoing challenge of planning for capital replacements and community center upgrades in the future while maintaining and operating the District’s existing facilities in the first class manner that residents of Arlington Heights deserve and expect. This will be an ongoing challenge as the master planning process for the community centers continues.
- The District must continue the strong, on-going preventative maintenance and infrastructure replacement program. District staff continue to work together to provide a blueprint for needed capital improvements that will be updated and incorporated into the Capital Improvement Plan on a yearly basis. This approach will allow the District to have greater focus on staging and scheduling projects to ensure maximum affordability within budget constraints.

Fund Balances

Undesignated fund balances are maintained to avoid cash flow interruptions; provide for unanticipated expenditures or emergencies of a non-recurring nature; meet unexpected increases in service delivery costs; and maintain the District's current Aa1 Moody's rating. The Park District has projected increases in fund balances in the Corporate, Recreation, Pension, Forest View Racquet & Fitness Club, and Heritage Tennis Club funds. All other funds will use prior year accumulations to balance the funds. All fund balances, with the exception of Nickol Knoll, IMRF, and Forest View Racquet & Fitness Club, are in a surplus position. Appendix G - Fund Balance Projections displays a 5-year comparison of fund balances. The Park District is committed to holding fund balances stable and attaining a minimum balance of 25% for annual operating expenses, which is approximately three months operating expenditures. The General Corporate and Recreation funds have 60% and 37% respectively of their annual operating expenses accumulated in undesignated fund balance.

All Fund Summary

	Budget 2008/09	Projected 2008/09	Proposed 2009/10	Bud-Bud Change	Bud-Proj Change
Revenues	$ 23,968,090	23,352,336	24,278,257	1.3%	4.0%
Expenses	24,153,514	22,606,970	24,132,843	-0.1%	6.7%
Transfer Out (from Corporate Fund)	800,000	400,000	-		
Net Surplus	$ (985,424)	345,366	145,414		

Undesignated Fund Balance

	Estimated at 04/30/09	25% Minimum	Exceeds Minimum
Corporate*	$ 2,906,405	1,212,414	1,693,991
Recreation**	3,997,139	2,680,549	1,316,590
	$ 6,903,544	3,892,963	3,010,581

* This includes the transfers out from the Corporate Fund to the Capital Improvements Fund.

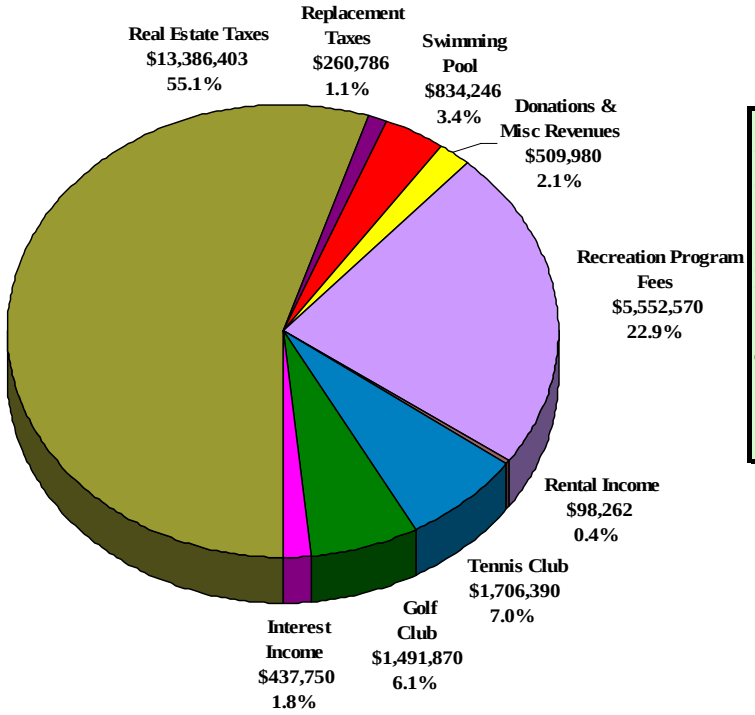
** This combines the Recreation Fund, Nickol Knoll Golf Club and Forest View Racquet and Fitness Club.

A brief overview of the Park District's budgeted revenues and expenditures, without regard to fund type, is presented below. The second portion of this section identifies the individual divisions estimated and budgeted revenues and expenses. The Budget by Fund section provides a more in-depth look at the budget by various funds. The Combined Statement - All Funds report is meaningful from the standpoint of viewing the budget as a whole, the by fund reports provide more meaningful information regarding sources and uses of resources. The Capital Improvement Plan section of the budget is shown without reference to fund types.

Arlington Heights Park District
2009/10 Annual Operating Budget
Financial Summary

Budget Resources – All Funds

Revenue determines the Park District's capacity to provide programs and services to our residents. The major revenue sources, which fund the Operating Budget, are identified in the chart and table.



	Amount	Percent of Total		Increase (Decrease) from 2008/09		Percent of Increase (Decrease)	
Real Estate Taxes	$13,386,403	55.1	%	$ 440,274		3.4	%
Replacement Taxes	260,786	1.1		(1,000)		-0.4	
Rental Income	98,262	0.4		(5,352)		-5.2	
Interest Income	437,750	1.8		163,554		59.6	
Donations & Misc Revenues	509,980	2.1		35,608		7.5	
Recreation Program Fees	5,552,570	22.9		147,318		2.7	
Swimming Pool Revenues	834,246	3.4		26,248		3.2	
Tennis Club Revenues	1,706,390	7.0		54,574		3.3	
Golf Club Revenues	1,491,870	6.1		64,697		4.5	
Total Revenues	$24,278,257	100.0	%	$ 925,921		4.0	%

Revenues for the 2009/10 Proposed Operating Budget are expected to be $24,278,257, a 4% increase over the 2008/09 projected actual. Real estate property taxes are 55.1% of revenues.

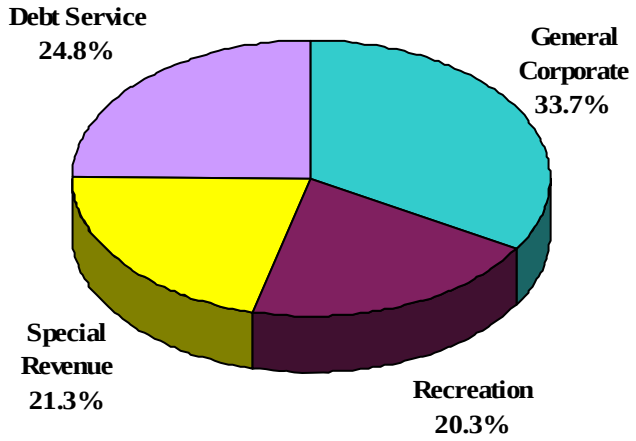
All Funds Revenue Comparison

	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10
Real Estate Taxes	$ 12,129,982	12,282,911	13,229,275	12,946,129	13,386,403
Replacement Taxes	230,190	262,537	253,190	261,786	260,786
Rental Income	102,475	93,875	95,400	103,614	98,262
Interest Income	644,229	490,656	425,000	274,196	437,750
Donations & Misc Revenues	314,729	331,493	493,576	474,372	509,980
Recreation Program Fees	5,221,364	5,533,313	5,446,815	5,405,252	5,552,570
Swimming Pool Revenues	815,813	846,242	827,217	807,998	834,246
Tennis Club Revenues	1,611,282	1,650,907	1,695,215	1,651,816	1,706,390
Golf Club Revenues	1,342,413	1,466,093	1,502,402	1,427,173	1,491,870
Total	$ 22,412,477	22,958,027	23,968,090	23,352,336	24,278,257

Real Estate Tax Revenues

Real estate tax provides 55.1% of the total revenue of the Park District. The tax levy ordinance is passed by the Board of Commissioners, and filed with the Cook County Clerk by the third Tuesday of December. The levy amounts for each tax rate are extended against the equalized assessed valuation of that year. The tax extension is subject to statutory rate limitations in certain cases. If the levy exceeds the rate limitation, the extension is reduced to the statutory limit.

The Board of Commissioners and staff complied with the tax cap limitation for the 2008 Tax Levy. In 2007, a 4.1% (including New Property) tax cap increase over the previous year's extended levy was allowed. The 2008 Tax Levy was prepared at a 0% increase based on community expectations during a time of economic weakness and uncertainty.



The chart above shows the property tax rate trend and the projection for the next four years.

The Park District is committed to maintaining stable tax rates. The tax rate for 2007 was 40.4¢ per $100 of equalized assessed valuation. It is expected that the 2008 tax rate will remain the same. The tax rate for subsequent years is expected to decline based on tax revenue projections and the Park District's debt service maturity schedule.

- The General Corporate fund supports infrastructure maintenance, upkeep and upgrades of 58 park sites encompassing 715.08 acres of land, as well as administrative services.
- The Recreation fund provides a diversity of leisure programs and recreation facility maintenance to enhance the lives of residents and the community.
- The Special Revenue funds are used to account for the expenditure of restricted revenues, such as Museum, Nickol Knoll Golf Club, Pension, Insurance, Audit, and NWSRA.
- The Debt Service fund accounts for the accumulation of resources and payment of general obligation bond principal and interest.

Replacement Tax Revenues

The State of Illinois has estimated that the District will receive $260,786 in replacement tax revenue, this is a .4% decrease from last year's projected actual. The Corporate Replacement Tax has served as a stable source of revenue for the Park District since 1979. Enacted by the State of Illinois as a replacement for the personal property tax, the tax is distributed to local governments as a share of the Corporate Income Tax.

Interest Income

During 2008/09, the Park District was able to invest a majority of its funds at an average rate of 3%. Current interest rates are averaging right around 2.75%. These rates are anticipated to continue to slowly decrease in 2009/10.

Rental Income

The Park District receives revenue from various properties purchased as land acquisitions. Rental incomes are contractual agreements that will generate enough revenue to reimburse the funds used to purchase the property.

Donations and Miscellaneous Revenue

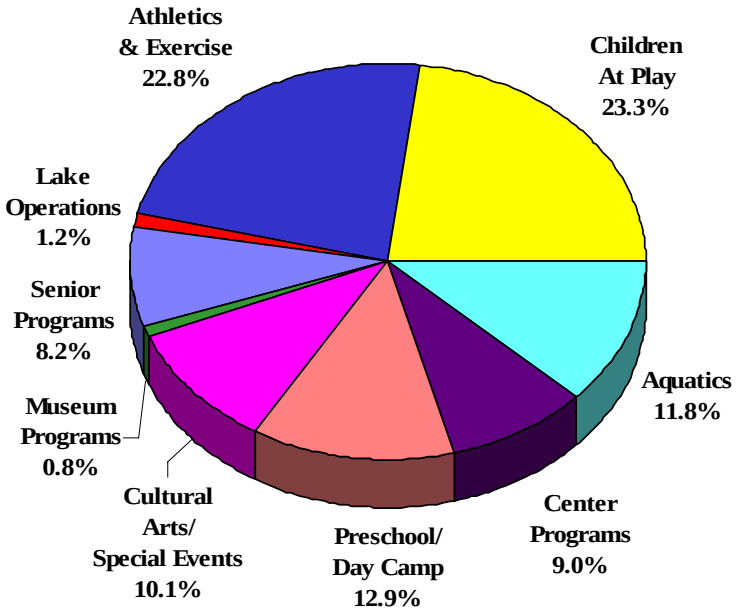
Donations and Miscellaneous Revenue consist of all other miscellaneous revenue in all funds. This revenue is used for purposes specified by the type of fund in which it is received. Some of the larger examples are NWSRA Administrative Fees, Finance Charges, Stringing and Grips, and Tournament Fees. The amount expected is based on historical trend, and the funds are used to offset the cost of providing services.

Recreation Programs

The Recreation Department provides the community with comprehensive recreational activities, as well as managing five community centers, six swimming pools, a cultural arts center, Lake Arlington, Melas Park Sports Complex, and the Senior Center. Every attempt is made to keep the cost of recreational programs at reasonable and affordable rates. The underlying philosophy is that users of these programs should pay for the cost of the services they receive. The Recreation Fees and Charges Policy, adopted in 1989/90, was utilized in developing the individual program budgets for fiscal year 2009/10. The policy classifies the programs into various categories and each category has specific budget objectives. These objectives range from free programs to those that pay all their direct costs, with an additional 40% to be applied towards general administrative and overhead expenses.

Program revenues for the 2009/10 Proposed Operating Budget are 23% of the Park District's revenue ($5,552,570); a 2.6% increase over the 2008/09 projected actual. The major recreation program revenue sources are identified in the following chart and table.

Recreation Program Revenues by Source



Recreation Program Revenue Comparison

	Actual 06/07	Actual 07/08	Budget 08/09	Projected 08/09	Proposed 09/10
Lake Operations	$ 61,096	59,680	61,618	66,989	68,090
Athletics & Exercise	1,162,052	1,217,778	1,269,590	1,223,965	1,266,544
Children At Play	1,160,953	1,233,864	1,253,527	1,261,793	1,292,435
Aquatics	650,401	695,023	682,547	656,408	652,558
Center Programs	408,374	484,690	464,515	491,027	498,719
Preschool/Day Camp	689,047	713,409	698,042	694,404	714,637
Cultural Arts/Special Events	512,653	552,047	534,401	534,337	559,662
Museum Programs	39,529	44,784	44,775	36,829	45,675
Senior Programs	414,988	401,241	437,800	439,500	454,250
Total - All Programs	$ 5,099,093	5,402,516	5,446,815	5,405,252	5,552,570

Significant increases in recreation program revenues from the prior year are from Children at Play $38,908 (23.3%), Center Programs $34,204 (9%) and Cultural Arts/Special Events $25,261 (10.1%).

Swimming Pool Revenues

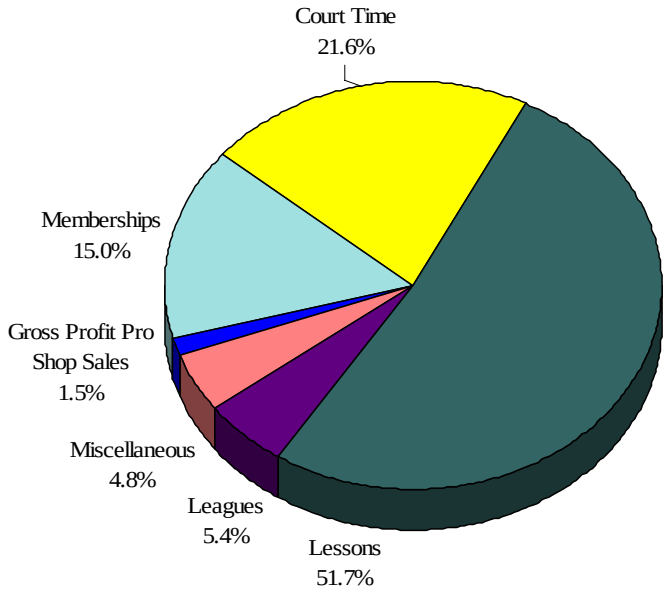
Overall, pool pass sales saw a 6% decline in 2008/09. This is the second consecutive year for the decline. Pass sale areas that saw an increase were resident and non-resident annual individual and winter resident and non-resident family. All other areas saw a decline. This can be attributed to the current economy. A large marketing campaign will take place during 2009/10 to stimulate an increase pass sales.

For the 2009/10 proposed budget, revenue in daily admissions is lower than the 2008/09 projection. Proposed revenue on daily admissions is based on a three-year average and pool pass fees increased by 3%.

Tennis Club Revenue

The revenues are generated from the operations at Heritage Tennis Club and the Forest View Racquet and Fitness Club. Tennis club revenues for the 2009/10 Proposed Operating Budget are 7% of the Park District's revenue ($1,706,390); a 3.3% increase over the 2008/09 projected actual.

Tennis Club Revenues by Source



Tennis Club Operating Revenue Comparison

	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10
Gross Profit Pro Shop Sales	$ 23,220	20,352	21,306	25,751	25,843
Memberships	244,824	252,815	263,734	249,594	256,335
Court Time	353,244	369,674	328,811	359,698	368,182
Lessons	810,678	839,178	906,949	842,762	882,240
Leagues	96,892	91,297	92,169	90,502	92,499
Miscellaneous	82,424	77,591	82,246	83,509	81,291
Total	$ 1,611,282	1,650,907	1,695,215	1,651,816	1,706,390

Memberships

Memberships are proposed to increase 2.7% over the 2008/09 projected actual. The proposed membership revenue increase is based on a membership rate increase, as well as a growth trend in membership. Tennis league activity has created more demand, and the monthly membership payment option has removed the one-time cost barrier to joining the clubs.

Court Time

Court time revenues are proposed to increase 2.4% from 2008/09 projected actual. Open court time reservations have been increasing with monthly court special promotions and party reservation incentives.

Lessons and Leagues

Lesson and league programs remain strong. Lesson revenues project to increase 4.4% for the 2009/10 proposed budget. Lesson programs continue to contribute the greatest source of revenue for the Tennis Clubs. The program includes summer outdoor tennis lessons offered in Arlington Heights, Buffalo Grove, Wheeling, Mt. Prospect, River Trails, and Prospect Heights. Overall, the Arlington Heights Park District's summer tennis program registered 1226 players in the 2008 program.

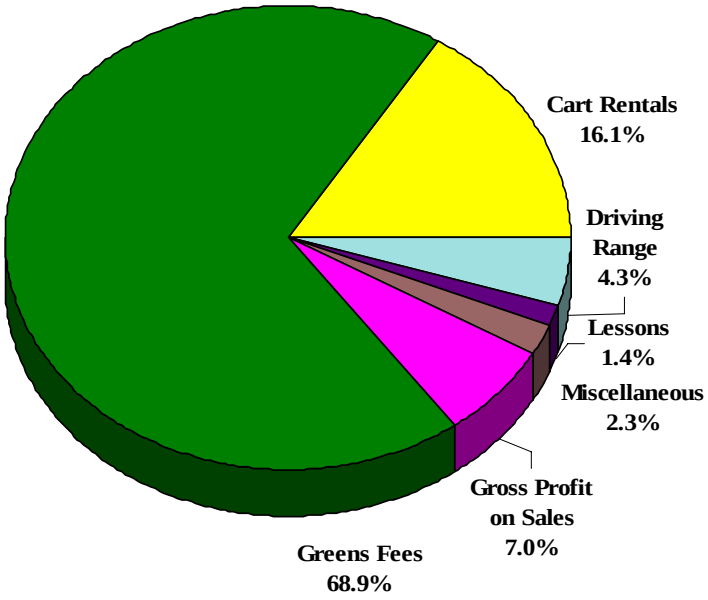
Golf Club Revenues

The Park District operates the Arlington Lakes Golf Club, an 18-hole golf course, and Nickol Knoll Golf Club, a 9-hole par three golf course. The Arlington Lakes Golf Club charges user fees to pay the costs of the services provided and does not rely on tax revenues. The revenues and associated expenses are accounted for in Enterprise Funds. The Nickol Knoll Golf Club charges user fees to pay the costs of the services provided and utilize tax revenues for park-related services. The revenues and associated expenses for this operation are accounted for in Special Revenue Funds.

Golf revenues have steadily declined over the years while, at the same time, green fees have been maintained at relatively affordable levels. The Board approved golf course fees on December 2008. Rounds at Arlington Lakes Golf Club were budgeted using last season's projected totals of 44,890 rounds. Non-resident rates were decreased, while resident rates stayed the same as last year. Nickol Knoll Golf Club had a slight increase in fees is reflected for the 2009/10 season. Discounts and promotions continue to be offered as we promote the course throughout the community. Budgeted rounds for 2009/10 are 16,100.

Golf Club revenues for the 2009/10 Proposed Operating Budget are 6.1% of the Park District's revenue ($1,491,870); a 4.5% increase over the 2008/09 projected.

Golf Club Revenues by Source



Golf Club Operating Revenue Comparison

	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10
Gross Profit on Sales	$ 82,290	97,629	105,827	85,598	99,501
Greens Fees	939,023	1,010,069	1,024,509	992,397	1,027,686
Cart Rentals	235,819	245,344	257,393	232,677	239,700
Driving Range	46,143	51,056	65,053	60,110	70,100
Lessons	15,089	19,609	22,114	20,000	21,000
Miscellaneous	24,049	42,386	27,506	36,391	33,883
Total	$ 1,342,413	$ 1,466,093	$ 1,502,402	$ 1,427,173	$ 1,491,870

Arlington Heights Park District
2009/10 Annual Operating Budget
Financial Summary

Expenditures

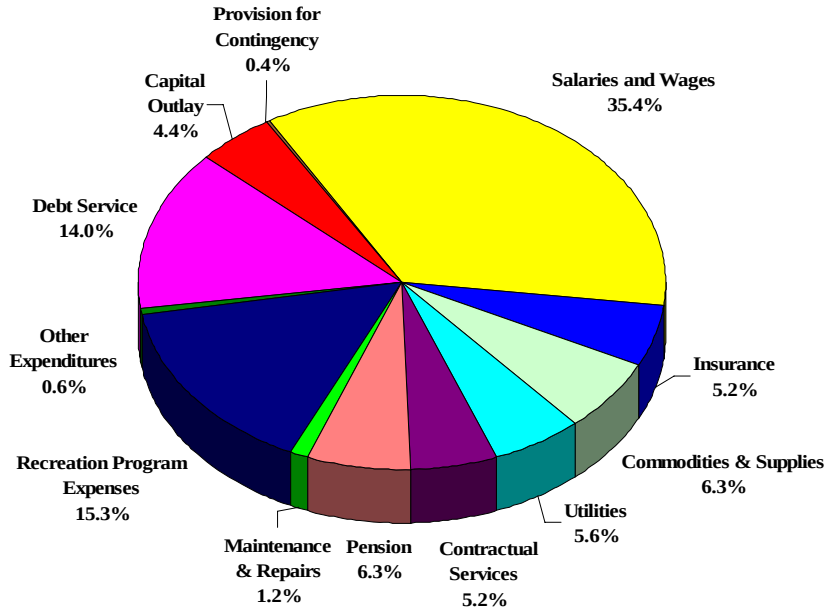
Expenditures for the 2009/10 Proposed Operating Budget are 6.7% over the 2008/09 projected actual. In determining recommended allocation levels, the Executive Director considers the long-range revenue forecast, direction provided by the Board of Commissioners, the Park District's financial policies and the most cost-effective and efficient method of service to the public.

	Amount	Percent of Total	Increase (Decrease) from 2008/09	Percent of Increase (Decrease)
Salaries and Wages	$ 8,533,706	35.4 %	$ 453,560	5.6 %
Insurance	1,257,078	5.2	162,014	14.8
Commodities & Supplies	1,513,820	6.3	63,762	4.4
Utilities	1,348,821	5.6	18,343	1.4
Contractual Services	1,291,140	5.4	43,286	3.5
Pension	1,517,402	6.3	130,062	9.4
Maintenance & Repairs	297,251	1.2	32,624	12.3
Recreation Program Expenses	3,685,381	15.3	141,773	4.0
Other Expenditures	138,434	0.6	7,664	5.9
Debt Service	3,373,345	14.0	29,951	0.9
Capital Outlay	1,076,465	4.5	142,834	15.3
Transfers In/Out	-	-	200,000	-100.0
Provision for Contingency	100,000	0.4	100,000	NA
Total Expenses	$ 24,132,843	100.0 %	$ 1,525,873	6.7 %

A comparison of major expenditure functions are identified in the chart and table.

Expenditures by Function

	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10
Salaries and Wages	$ 7,400,458	7,708,173	8,287,519	8,080,146	8,533,706
Insurance	1,029,215	1,025,730	1,139,787	1,095,064	1,257,078
Commodities & Supplies	1,378,618	1,403,093	1,474,046	1,450,058	1,513,820
Utilities	1,117,253	1,267,315	1,314,641	1,330,478	1,348,821
Contractual Services	1,022,236	1,153,178	1,225,504	1,247,854	1,291,140
Pension Fund Expenses	1,253,402	1,298,137	1,451,171	1,387,340	1,517,402
Maintenance & Repairs	233,722	230,600	295,475	264,627	297,251
Recreation Program Expenses	3,332,787	3,543,345	3,574,542	3,543,608	3,685,381
Other Expenditures	118,463	129,607	134,057	130,770	138,434
Debt Service	3,209,507	3,239,030	3,322,003	3,343,394	3,373,345
Capital Outlay	390,464	670,862	1,034,769	933,631	1,076,465
Transfers In/Out	-	1,000,000	800,000	(200,000)	-
Provision for Contingencies	-	-	100,000	-	100,000
Total Expenses	$ 20,486,125	22,669,070	24,153,514	22,606,970	24,132,843



In preparing this budget document, staff was instructed to keep expenditures to 3% or less. While every effort is made to contain costs and increase efficient use of resources, the Park District is faced with rising labor costs and general supply increases. This creates the challenging task of providing a high level of service with limited resources. The Park District's administration is committed to reviewing any reasonable alternative to reducing costs while retaining the high level of services it provides.

Salaries and Wages

The proposed salaries and wages budget increased $453,560 (5.6%) from the 2008/09 projected actual. This category represents 35.4% of the 2009/10 budget.

Full-time salaries are budgeted at the current (or expected April 30, 2009) salaries of existing personnel. Vacancies have been budgeted at the middle salary range for each vacant position. Full-time accounts reflect full staffing levels for existing positions. Merit increases are based on a 3% increase for full-time salaries. This category of expenditure includes a commitment to our employees by continuing to provide competitive compensation programs. There are no additional positions included in this budget.

Insurance

The proposed insurance budget increased $162,014 (14.8%) from the 2008/09 projected actual. This category represents 5.2% of the 2009/10 budget.

- The proposed budget projects a 15% increase in premiums and anticipates full staffing. The budget also includes an increase in funding of the HRA liability based on 2008/09 anticipated experience and self-insuring more of the cost.
- Liability, Property and Workers' Compensation - The District is a member of the Park District Risk Management Agency (PDRMA), which operates a comprehensive risk management program. PDRMA was organized by area park districts, in accordance with the terms of an intergovernmental cooperative agreement. PDRMA provides loss coverage for property damage claims on a partially self-funded basis. General liability and workers' compensation is completely self-funded. The Park District's total contribution for 2008 is $359,431 and for 2009 the contribution is 374,825. This is a 4% increase. Property insurance increased by 37% and is paid for by the Corporate Fund. All other lines decreased by 6% and are reflected in this fund.
- *Commodities & Supplies*

This category represents 6.3% of the 2009/10 budget; commodities increased $63,762 (4.4%). The major increase in this category is due to higher costs for data processing supplies, AED supplies, marketing promotion materials, higher fuel, and parts/fitting prices.

Utilities

Utilities represent 5.6% of the 2009/10 budget an increase of $18,343 (1.4%) over last year. The utility budget has been prepared using the estimated new rates for natural gas and electricity.

Pension

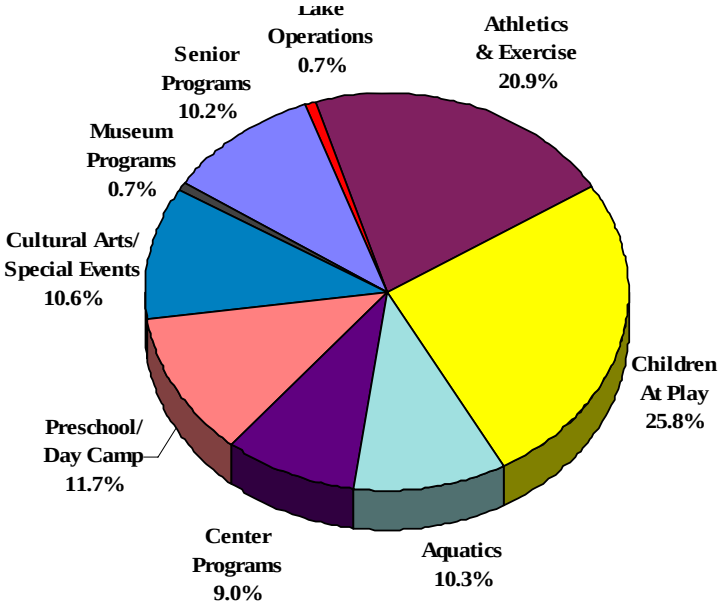
Pension expense is 6.3% of the 2009/10 budget. This year's proposed budget is 9.4% ($130,062) more than last year. The Park District is required to contribute the remaining amounts necessary to fund the system, using the actuarial basis specified by statute. Amounts budgeted are based on the total authorized positions and salary levels proposed in the operating funds. The actuarial rate for the 2009 calendar year is 11.05% of participating members' salaries. This is a 2% increase from last year.

Contractual Services

This category represents 5.4% of the 2009/10 budget. The proposed budget increased by $43,296 (3.5%) over the 2008/09 projected actual. This category reflects a $72,282 (17%) increase in the contribution to NWSRA for special recreation. This amount was established and approved in October 2008.

Program Expenses

Program Expenses are up 4% over last year's projected, primarily due to expanded programs in the Athletics & Exercise, Children at Play, and Center Programs categories. More detail regarding programs can be found in the Program Summaries (dark green) section of this document.



	Actual 06/07	Actual 07/08	Budget 08/09	Projected 08/09	Proposed 09/10
Lake Operations	$ 24,365	25,286	25,300	27,432	27,500
Athletics & Exercise	733,776	766,701	747,801	732,916	771,620
Children At Play	868,982	892,819	914,322	902,371	951,384
Aquatics	342,862	385,795	389,660	369,804	378,655
Center Programs	256,086	326,523	310,045	319,957	330,690
Preschool/Day Camp	410,379	416,070	413,484	433,557	429,829
Cultural Arts/Special Events	345,863	391,230	377,580	364,472	392,103
Museum Programs	21,413	22,665	26,600	26,049	27,200
Senior Programs	329,061	316,254	369,750	367,050	376,400
Total - All Programs	$ 3,332,787	3,543,343	3,574,542	3,543,608	3,685,381

Debt Administration

This category represents 14% of 2009/10 budget. The proposed budget increased by .9% over the 2008/09 projected. The Park District budgets capital and infrastructure expenditures for recreation activities and open space based on our residents' demands for quality facilities. Facility improvements are generally provided from the real estate tax base and program fees support recreation activities. The costs associated with acquiring and improving long-term assets are met with the issuance of debt or use of surplus from operations. The Park District prepares detailed analyses of the existing obligation structure, current and projected surplus from operations and future liability levels before making a decision to issue new debt. In November 2008, Moody's Investor Service, Inc. gave the Park District an upgrade to Aa1, citing the current economic climate, well-managed financial operations that yield stable operations, and ample reserve levels as the reason.

Capital Improvements

This category represents 4.5% $1,076,465of the 2009/10 operating budget. The proposed budget increased by $142,834 over the 2008/09 projected actual. The capital budget authorizes and provides the basis for control of expenditures for the acquisition of significant Park District assets and construction of all capital facilities. A five-year Capital Improvement Plan (CIP) is developed and updated annually. Capital Budget appropriations lapse at the end of the fiscal year, however, they are re-budgeted until the project is complete. As capital improvement projects are completed, the operations of these facilities are funded in the operating budget.

The following chart summarizes the major projects from all sources anticipated for fiscal year 2009/10:

Forest View Racquet & Fitness Club Roof Replacement	$519,340
Land Acquisition	300,000
District-Wide Fleet Replacement	209,500
Contingency	200,000
Patriots Parking Lot Renovation	165,000
Camelot Tennis Court Renovations	153,000
Victory Playground Replacement	150,000
Olympic Playground Replacement	142,000
Centennial Ball Diamond Lighting & Panel	130,000
Telephone System	120,000
Park Improvements under $100,000	1,658,450
	$ 3,747,290

Arlington Heights Park District
2009/10 Operating Budget Comparison
Combined Statement - All Funds

	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By: Projected Year End	% Change By: Current Budget
Revenue							
Real Estate Taxes	12,129,982	12,282,911	13,229,275	12,946,129	13,386,403	3.4	1.2
Replacement Taxes	230,190	262,537	253,190	261,786	260,786	-0.4	3.0
Rental Income	102,475	93,875	95,400	103,614	98,262	-5.2	3.0
Interest Income	644,229	490,656	425,000	274,196	437,750	59.6	3.0
Donations & Misc Revenues	314,729	331,493	493,576	474,372	509,980	7.5	3.3
Recreation Program Fees	5,221,364	5,533,313	5,446,815	5,405,252	5,552,570	2.7	1.9
Swimming Pool Revenues	815,813	846,242	827,217	807,998	834,246	3.2	0.8
Tennis Club Revenues	1,611,282	1,650,907	1,695,215	1,651,816	1,706,390	3.3	0.7
Golf Club Revenues	1,342,413	1,466,093	1,502,402	1,427,173	1,491,870	4.5	-0.7
Total	22,412,477	22,958,027	23,968,090	23,352,336	24,278,257	4.0	1.3
Expense							
Salaries and Wages	7,400,458	7,708,173	8,287,519	8,080,146	8,533,706	5.6	3.0
Insurance	1,029,215	1,025,730	1,139,787	1,095,064	1,257,078	14.8	10.3
Pension Fund Expenses	1,378,618	1,403,093	1,474,046	1,450,058	1,513,820	4.4	2.7
Commodities & Supplies	1,117,253	1,267,315	1,314,641	1,330,478	1,348,821	1.4	2.6
Utilities	1,022,236	1,153,178	1,225,504	1,247,854	1,291,140	3.5	5.4
Contractual Services	1,253,402	1,298,137	1,451,171	1,387,340	1,517,402	9.4	4.6
Maintenance & Repairs	233,722	230,600	295,475	264,627	297,251	12.3	0.6
Recreation Program Expenses	3,332,787	3,543,345	3,574,542	3,543,608	3,685,381	4.0	3.1
Other Expenditures	118,463	129,607	134,057	130,770	138,434	5.9	3.3
Debt Service	3,209,507	3,239,030	3,322,003	3,343,394	3,373,345	0.9	1.5
Total Operating Expenses	20,095,661	20,998,208	22,218,745	21,873,339	22,956,378	5.0	3.3
Capital Outlay	390,464	670,862	1,034,769	933,631	1,076,465	15.3	4.0
Transfers In/Out	-	1,000,000	800,000	(200,000)	-	-100.0	-100.0
Provision for Contingencies	-	-	100,000	-	100,000	NA	0.0
Total Expenses	20,486,125	22,669,070	24,153,514	22,606,970	24,132,843	6.7	-0.1
Operating Totals							
Total Revenues	22,412,477	22,958,027	23,968,090	23,352,336	24,278,257	4.0	1.3
Total Expenses	20,095,661	20,998,208	22,218,745	21,873,339	22,956,378	5.0	3.3
Gross Surplus/(Deficit)	2,316,816	1,959,819	1,749,345	1,478,997	1,321,879	-10.6	-24.4
Totals After Capital Outlay							
Total Revenues	22,412,477	22,958,027	23,968,090	23,352,336	24,278,257	4.0	1.3
Total Expenses	20,486,125	22,669,070	24,153,514	22,606,970	24,132,843	6.7	-0.1
Net Surplus/(Deficit)	1,926,352	288,957	(185,424)	745,366	145,414	-80.5	-178.4
Est. Fund Balance - Beg. of Year	10,670,487	12,596,839	12,885,796	12,885,796	13,631,162	5.8	5.8
Designated for Subsequent Years	3,640,904	4,552,070	4,486,921	4,309,238	4,723,356	9.6	5.3
Undesignated	8,955,935	8,333,726	8,213,450	9,321,924	9,053,220	-2.9	10.2
Est. Fund Balance - End of Year	12,596,839	12,885,796	12,700,372	13,631,162	13,776,575	1.1	8.5

Arlington Heights Park District
2009/10 Proposed Operating Comparison
Administrative Funds

	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
Revenues							
Real Estate Taxes	9,600,398	9,755,328	10,516,687	10,234,350	10,553,353	3.1	0.3
Replacement Taxes	230,190	262,537	253,190	261,786	260,786	-0.4	3.0
Rental Income	102,475	93,875	95,400	103,614	98,262	-5.2	3.0
Interest Earned	644,229	490,656	425,000	274,196	437,750	59.6	3.0
Donations & Misc. Revenues	24,543	42,563	27,156	24,354	27,971	14.9	3.0
Total Revenues	10,601,835	10,644,959	11,317,433	10,898,300	11,378,122	4.4	0.5
Expenses							
Salaries and Wages	2,523,362	2,576,294	2,906,561	2,764,512	2,996,227	8.4	3.1
Insurance	664,435	653,852	732,246	692,637	801,671	15.7	9.5
Pension Fund Expenses	1,183,252	1,205,556	1,263,422	1,255,217	1,306,999	4.1	3.4
Commodities & Supplies	488,764	548,513	570,815	577,505	600,028	3.9	5.1
Utilities	162,254	164,039	168,532	149,313	155,795	4.3	-7.6
Contractual Services	776,165	836,463	911,966	870,279	984,266	13.1	7.9
Maintenance & Repairs	113,843	122,882	137,731	126,680	141,612	11.8	2.8
Other Expenditures	55,143	67,998	67,518	69,875	72,394	3.6	7.2
Debt Service	3,209,507	3,239,030	3,322,003	3,343,394	3,373,345	0.9	1.5
Total Operating Expenses	9,176,725	9,414,627	10,080,794	9,849,412	10,432,337	5.9	3.5
Capital Outlay	150,106	411,801	772,531	726,016	536,725	-26.1	-30.5
Transfers In/Out	-	1,000,000	800,000	(200,000)	-	NA	NA
Total Expenses	9,326,831	10,826,428	11,653,325	10,375,428	10,969,062	5.7	-5.9
Operating Totals							
Total Revenues	10,601,835	10,644,959	11,317,433	10,898,300	11,378,122	4.4	0.5
Total Expenses	9,176,725	9,414,627	10,080,794	9,849,412	10,432,337	5.9	3.5
Gross Surplus/(Deficit)	1,425,110	1,230,332	1,236,639	1,048,888	945,785	-9.8	-23.5
Totals After Capital Outlay							
Total Revenues	10,601,835	10,644,959	11,317,433	10,898,300	11,378,122	4.4	0.5
Total Expenses	9,326,831	10,826,428	11,653,325	10,375,428	10,969,062	5.7	-5.9
Net Surplus/(Deficit)	1,275,004	(181,469)	(335,892)	522,872	409,060	-21.8	-221.8
Est. Fund Balance - Beg of Year	5,190,309	6,273,347	6,091,878	6,091,878	6,614,750	8.6	8.6
Designated for Subsequent Years	2,269,620	2,494,087	2,458,432	2,239,156	2,539,346	13.4	3.3
Undesignated	4,195,693	3,597,791	3,297,555	4,375,594	4,484,464	2.5	36.0
Est. Fund Balance - End of Year	6,465,313	6,091,878	5,755,986	6,614,750	7,023,810	6.2	22.0

Arlington Heights Park District
2009/10 Proposed Operating Budget Comparison
Recreation and Facilities Funds

	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
Revenue							
Real Estate Taxes	2,529,584	2,527,583	2,712,588	2,711,779	2,833,050	4.5	4.4
Rental Income	49,398	51,639	40,465	53,107	40,795	-23.2	0.8
Recreation Program Fees	5,099,093	5,402,516	5,446,815	5,405,252	5,552,570	2.7	1.9
Swimming Pool Revenues	815,813	846,242	827,217	807,998	834,246	3.2	0.8
Gross Profit on Sales	304,554	331,168	348,960	329,380	353,764	7.4	1.4
Memberships	244,824	252,815	263,734	249,594	256,335	2.7	-2.8
Court Time	353,244	369,674	328,811	359,698	368,182	2.4	12.0
Lessons	836,374	876,861	940,300	880,762	921,240	4.6	-2.0
League Fees	96,892	91,297	92,169	90,502	92,499	2.2	0.4
Green Fees	939,023	1,010,069	1,024,509	992,397	1,027,686	3.6	0.3
Golf Cart Rentals	235,819	245,344	257,393	232,677	239,700	3.0	-6.9
Driving Range Revenue	46,143	51,056	65,053	60,110	70,100	16.6	7.8
Miscellaneous Income	259,881	256,804	302,643	280,780	309,968	10.4	2.4
Total Operating Revenue	11,810,642	12,313,068	12,650,657	12,454,036	12,900,135	3.6	2.0
Expense							
Salaries and Wages	4,877,096	5,131,879	5,380,958	5,315,634	5,537,479	4.2	2.9
Insurance	364,780	371,878	407,541	402,427	455,407	13.2	11.7
Pension Fund Expenses	195,366	197,537	210,624	194,841	206,821	6.1	-1.8
Commodities & Supplies	628,489	718,802	743,826	752,973	748,793	-0.6	0.7
Utilities	859,982	989,139	1,056,972	1,098,541	1,135,345	3.4	7.4
Contractual Services	477,237	461,674	539,205	517,061	533,136	3.1	-1.1
Maintenance & Repairs	119,879	107,718	157,744	137,947	155,639	12.8	-1.3
Recreation Program Expenses	3,332,787	3,543,345	3,574,542	3,543,608	3,685,381	4.0	3.1
Other Expenditures	63,320	61,609	66,539	60,895	66,040	8.4	-0.7
Total Operating Expenses	10,918,936	11,583,581	12,137,951	12,023,927	12,524,041	4.2	3.2
Capital Outlay	240,358	259,061	262,238	207,615	539,740	160.0	105.8
Transfer In	(191,968)	-	-	-	-	NA	NA
Provision for Contingency	-	-	100,000	-	100,000	NA	0.0
Total Expenses	10,967,326	11,842,642	12,500,189	12,231,542	13,163,781	7.6	5.3
Operating Totals							
Total Revenues	11,810,642	12,313,068	12,650,657	12,454,036	12,900,135	3.6	2.0
Total Expenses	10,918,936	11,583,581	12,137,951	12,023,927	12,524,041	4.2	3.2
Gross Surplus/(Deficit)	891,706	729,487	512,706	430,109	376,094	-12.6	-26.6
Totals After Capital Outlay							
Total Revenues	11,810,642	12,313,068	12,650,657	12,454,036	12,900,135	3.6	2.0
Total Expenses	10,967,326	11,842,642	12,500,189	12,231,542	13,163,781	7.6	5.3
Net Surplus/(Deficit)	843,316	470,426	150,468	222,494	(263,646)	-218.5	-275.2
Est. Fund Balance - Beg of Year	5,480,176	6,323,492	6,793,918	6,793,918	7,016,412	3.3	3.3
Est. Fund Balance - End of Year	6,323,492	6,793,918	6,944,386	7,016,412	6,752,766	-3.8	-2.8

Arlington Heights Park District
2009/10 Proposed Operating Budget by Fund Category
All Funds Combined

	Administration	Recreation & Facilities	2009/10 Proposed Budget	2008/09 Budget	Projected 2008/09	% Change By Current Budget	% Change By Projected Year End
Revenue							
Real Estate Taxes	10,553,353	2,833,050	13,386,403	13,229,275	12,946,129	1.2	3.4
Replacement Taxes	260,786	-	260,786	253,190	261,786	3.0	-0.4
Rental Income	98,262	-	98,262	95,400	103,614	3.0	-5.2
Interest Income	437,750	-	437,750	425,000	274,196	3.0	59.6
Donations & Misc Revenues	27,971	482,009	509,980	493,576	474,372	3.3	7.5
Recreation Program Fees	-	5,552,570	5,552,570	5,446,815	5,405,252	1.9	2.7
Swimming Pool Revenues	-	834,246	834,246	827,217	807,998	0.8	3.2
Tennis Club Revenues	-	1,706,390	1,706,390	1,695,215	1,651,816	0.7	3.3
Golf Club Revenues	-	1,491,870	1,491,870	1,502,402	1,427,173	-0.7	4.5
Total Operating Revenue	11,378,122	12,900,135	24,278,257	23,968,090	23,352,336	1.3	4.0
Expense							
Salaries & Wages	2,996,227	5,537,479	8,533,706	8,287,519	8,080,146	3.0	5.6
Insurance	801,671	455,407	1,257,078	1,139,787	1,095,064	10.3	14.8
Pension Expense	1,306,999	206,821	1,513,820	1,474,046	1,450,058	2.7	4.4
Commodities & Supplies	600,028	748,793	1,348,821	1,314,641	1,330,478	2.6	1.4
Utilities	155,795	1,135,345	1,291,140	1,225,504	1,247,854	5.4	3.5
Contractual Services	984,266	533,136	1,517,402	1,451,171	1,387,340	4.6	9.4
Maintenance & Repairs	141,612	155,639	297,251	295,475	264,627	0.6	12.3
Program Expense	-	3,685,381	3,685,381	3,574,542	3,543,608	3.1	4.0
Other Expenditures	72,394	66,040	138,434	134,057	130,770	3.3	5.9
Debt Service	3,373,345	-	3,373,345	3,322,003	3,343,394	1.5	0.9
Total Operating Expenses	10,432,337	12,524,041	22,956,378	22,218,745	21,873,339	3.3	5.0
Capital Outlay	536,725	539,740	1,076,465	1,034,769	933,631	4.0	15.3
Transfers In/Out	-	-	-	800,000	(200,000)	-100.0	-100.0
Provision for Contingency	-	100,000	100,000	100,000	-	0.0	NA
Total Expenses	10,969,062	13,163,781	24,132,843	24,153,514	22,606,970	-0.1	6.7
Operating Totals							
Total Revenues	11,378,122	12,900,135	24,278,257	23,968,090	23,352,336	1.3	4.0
Total Expenses	10,432,337	12,524,041	22,956,378	22,218,745	21,873,339	3.3	5.0
Gross Surplus/(Deficit)	945,785	376,094	1,321,879	1,749,345	1,478,997	-24.4	-10.6
Totals After Capital Outlay							
Total Revenues	11,378,122	12,900,135	24,278,257	23,968,090	23,352,336	1.3	4.0
Total Expenses	10,969,062	13,163,781	24,132,843	24,153,514	22,606,970	-0.1	6.7
Net Surplus/(Deficit)	409,060	(263,646)	145,414	(185,424)	745,366	-178.4	-80.5
Est. Fund Balance - Beg of Year	6,614,750	7,016,412	13,631,162	12,885,796	12,885,796	5.8	5.8
Est. Fund Balance - End of Year	7,023,810	6,752,766	13,776,575	12,700,372	13,631,162	8.5	1.1

Arlington Heights Park District
2009/10 Proposed Operating Budget by Fund Category
Administrative Funds

	Corporate	IMRF Pension	Insurance	Public Audit	Debt Service	NWSRA	2009/10 Proposed Budget	2008/09 Budget	% Change 2008/09 Budget
Revenues									
Real Estate Taxes	4,513,469	1,439,250	252,500	25,250	3,020,190	1,302,694	10,553,353	10,516,687	0.3
Replacement Taxes	260,786	-	-	-	-	-	260,786	253,190	3.0
Rental Income	98,262	-	-	-	-	-	98,262	95,400	3.0
Interest Earned	437,750	-	-	-	-	-	437,750	425,000	3.0
Donations & Misc. Revenues	27,971	-	-	-	-	-	27,971	27,156	3.0
Total Revenues	5,338,238	1,439,250	252,500	25,250	3,020,190	1,302,694	11,378,122	11,317,433	0.5
Expenses									
Salaries & Wages	2,996,227	-	-	-	-	-	2,996,227	2,906,561	3.1
Insurance	541,937	-	259,734	-	-	-	801,671	732,246	9.5
Pension Expense	-	1,306,999	-	-	-	-	1,306,999	1,263,422	3.4
Commodities	600,028	-	-	-	-	-	600,028	570,815	5.1
Utilities	155,795	-	-	-	-	-	155,795	168,532	-7.6
Contractual Services	288,509	-	-	27,686	1,030	667,041	984,266	911,966	7.9
Maintenance and Repairs	141,612	-	-	-	-	-	141,612	137,731	2.8
Other Expenditures	72,394	-	-	-	-	-	72,394	67,518	7.2
Debt Service	53,155	-	-	-	3,320,190	-	3,373,345	3,322,003	1.5
Total Operating Expenses	4,849,657	1,306,999	259,734	27,686	3,321,220	667,041	10,432,337	10,080,794	3.5
Capital Outlay	-	-	-	-	-	536,725	536,725	772,531	-30.5
Transfers In/Out	-	-	-	-	-	-	-	800,000	
Total Expenses	4,849,657	1,306,999	259,734	27,686	3,321,220	1,203,766	10,969,062	10,853,325	1.1
Operating Totals									
Total Revenues	5,338,238	1,439,250	252,500	25,250	3,020,190	1,302,694	11,378,122	11,317,433	0.5
Total Expenses	4,849,657	1,306,999	259,734	27,686	3,321,220	667,041	10,432,337	10,080,794	3.5
Gross Surplus/(Deficit)	488,581	132,251	(7,234)	(2,436)	(301,030)	635,653	945,785	1,236,639	-23.5
Totals After Capital Outlay									
Total Revenues	5,338,238	1,439,250	252,500	25,250	3,020,190	1,302,694	11,378,122	11,317,433	0.5
Total Expenses	4,849,657	1,306,999	259,734	27,686	3,321,220	1,203,766	10,969,062	10,853,325	1.1
Net Surplus/(Deficit)	488,581	132,251	(7,234)	(2,436)	(301,030)	98,928	409,060	464,108	-11.9
Est. Fund Balance - Beg of Year	4,809,963	251,835	278,825	23,288	335,046	915,793	6,614,750	6,091,878	8.6
Designated for Subsequent Years	2,392,139	-	133,825	13,383	25,212	690,428	3,254,986	2,458,432	32.4
Undesignated	2,906,405	384,086	137,766	7,470	-	324,293	3,768,824	3,297,555	14.3
Est. Fund Balance - End of Year	5,298,544	384,086	271,591	20,852	34,016	1,014,721	7,023,810	5,755,986	22.0

Arlington Heights Park District
2009/10 Proposed Operating Budget by Fund Category
Recreation and Facilities Funds

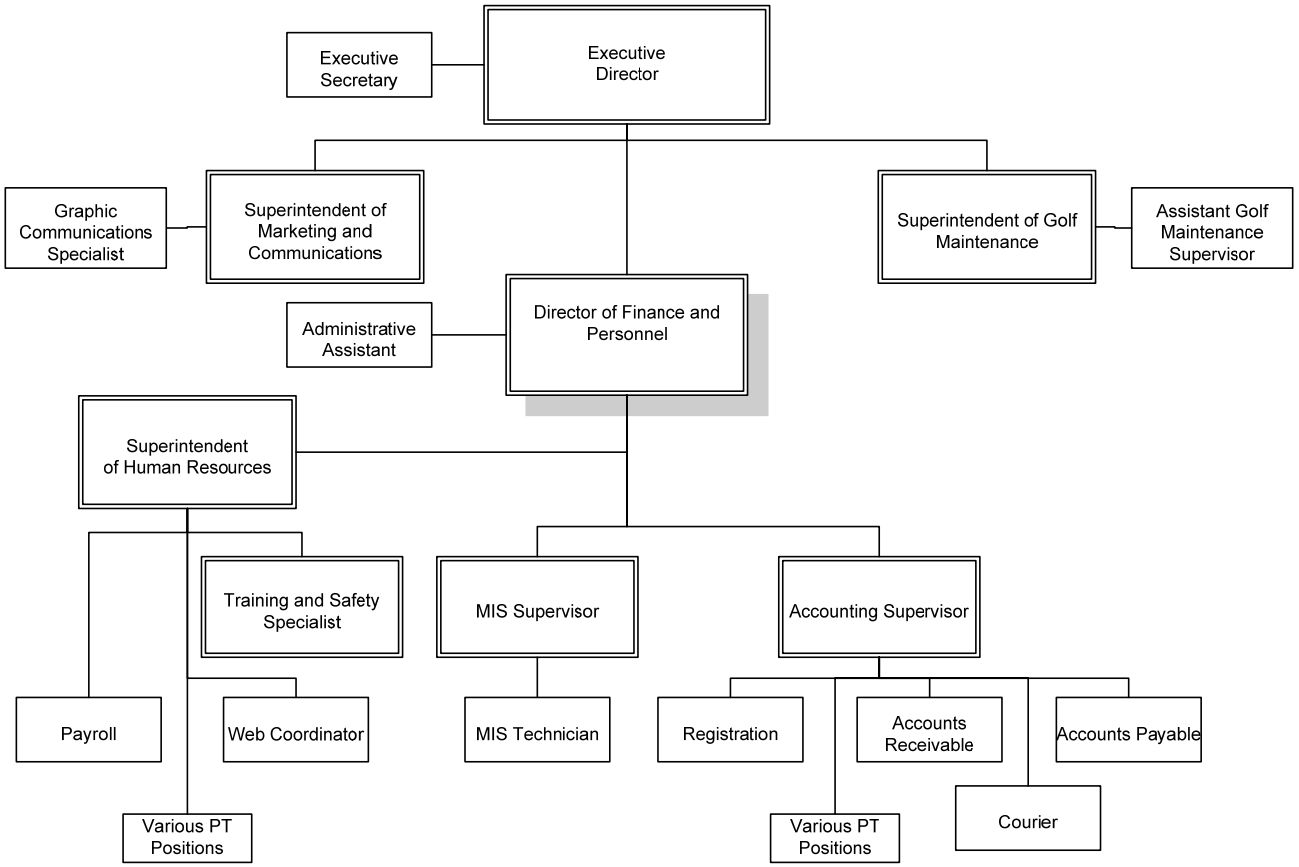
	Recreation	Nickol Knoll Golf Club	Forest View Racquet & Club	Recreation subtotal	Museum	Arlington Lakes Golf Club	Heritage Tennis Club	2009/10 Proposed Budget	2008/09 Budget	% Change 2008/09 Budget
Revenue										
Real Estate Taxes	2,727,000	-	-	2,727,000	106,050	-	-	2,833,050	2,712,588	4.4
Rental Income	23,350	-	3,200	26,550	6,115	11,330	-	43,995	46,965	-6.3
Recreation Program Fees	5,506,895	-	-	5,506,895	45,675	-	-	5,552,570	5,446,815	1.9
Swimming Pool Revenues	834,246	-	-	834,246	-	-	-	834,246	827,217	0.8
Grant Revenue	-	-	-	-	5,000	-	-	5,000	5,000	0.0
Gross Profit on Sales	228,420	13,871	8,073	250,364	-	85,630	17,770	353,764	348,960	1.4
Memberships	-	-	132,950	132,950	-	-	123,385	256,335	263,734	-2.8
Court Time	-	-	170,350	170,350	-	-	197,832	368,182	328,811	12.0
Lessons	-	18,000	345,150	363,150	-	21,000	537,090	921,240	940,300	-2.0
League Fees	-	-	21,450	21,450	-	-	71,049	92,499	92,169	0.4
Green Fees	-	166,300	-	166,300	-	861,386	-	1,027,686	1,024,509	0.3
Golf Cart Rentals	-	14,900	-	14,900	-	224,800	-	239,700	257,393	-6.9
Driving Range Revenue	-	-	-	-	-	70,100	-	70,100	65,053	7.8
Miscellaneous Income	219,124	1,047	39,437	259,608	-	3,506	38,654	301,768	291,143	3.6
Total Operating Revenue	9,539,035	214,118	720,610	10,473,763	162,840	1,277,752	985,780	12,900,135	12,650,657	2.0
Expense										
Salaries & Wages	3,464,663	137,797	420,181	4,022,641	129,573	857,193	528,072	5,537,479	5,380,958	2.9
Insurance	312,084	10,120	29,886	352,090	1,965	53,069	48,283	455,407	407,541	11.7
Pension Expense	-	-	44,959	44,959	-	94,959	66,903	206,821	210,624	-1.8
Commodities & Supplies	432,799	45,141	48,185	526,125	2,705	166,263	53,700	748,793	743,826	0.7
Utilities	847,447	36,443	118,020	1,001,910	2,662	71,250	59,523	1,135,345	1,056,972	7.4
Contractual Services	415,353	10,079	22,800	448,232	10,070	44,354	30,480	533,136	539,205	-1.1
Maintenance & Repairs	113,071	9,386	10,329	132,786	-	13,303	9,550	155,639	157,744	-1.3
Program Expense	3,658,181	-	-	3,658,181	27,200	-	-	3,685,381	3,574,542	3.1
Other Expenditures	42,485	2,047	3,000	47,532	2,550	6,833	9,125	66,040	66,539	-0.7
Total Operating Expenses	9,286,083	251,013	697,360	10,234,456	176,725	1,307,224	805,636	12,524,041	12,137,951	3.2
Capital Outlay	387,740	-	-	387,740	-	-	152,000	539,740	262,238	105.8
Provision for Contingency	100,000	-	-	100,000	-	-	-	100,000	100,000	0.0
Total Expenses	9,773,823	251,013	697,360	10,722,196	176,725	1,307,224	957,636	13,163,781	12,500,189	5.3
Operating Totals										
Total Revenues	9,539,035	214,118	720,610	10,473,763	162,840	1,277,752	985,780	12,900,135	12,650,657	2.0
Total Expenses	9,286,083	251,013	697,360	10,234,456	176,725	1,307,224	805,636	12,524,041	12,137,951	3.2
Gross Surplus/(Deficit)	252,952	(36,895)	23,250	239,307	(13,885)	(29,472)	180,144	376,094	512,706	-26.6
Totals After Capital Outlay										
Total Revenues	9,539,035	214,118	720,610	10,473,763	162,840	1,277,752	985,780	12,900,135	12,650,657	2.0
Total Expenses	9,773,823	251,013	697,360	10,722,196	176,725	1,307,224	957,636	13,163,781	12,500,189	5.3
Net Surplus/(Deficit)	(234,788)	(36,895)	23,250	(248,433)	(13,885)	(29,472)	28,144	(263,646)	150,468	-275.2
Est. Fund Balance - Beg of Year	6,271,706	(304,279)	(276,545)	5,690,882	62,811	236,222	1,026,497	7,016,412	6,793,918	3.3
Est. Fund Balance - End of Year	6,036,918	(341,174)	(253,295)	5,442,449	48,926	206,750	1,054,641	6,752,766	6,944,386	-2.8

Description

The Administration and Finance Division establishes and maintains a system of strong financial controls, general and human resource information for the Park District and provides administrative and operational support to the other Park District divisions. This division assists the Board of Commissioners in formulating policy and carrying out those policies once established, fosters a positive public image for the Park District, and insures that quality park and recreation services are provided for residents of the Park District.

This division is responsible for the management of the Park District's financial, human resources and management information systems. The division's budget includes all the Park District's property tax receipts, investment income, rental income, and administration operating and support expenses. The General Corporate Fund and Debt Fund are the major funds in this division. The special revenue funds included are Pension, Liability Insurance, NWSRA (Special Recreation), and Audit Funds.

Administration and Finance



Administration and Finance Division Funds

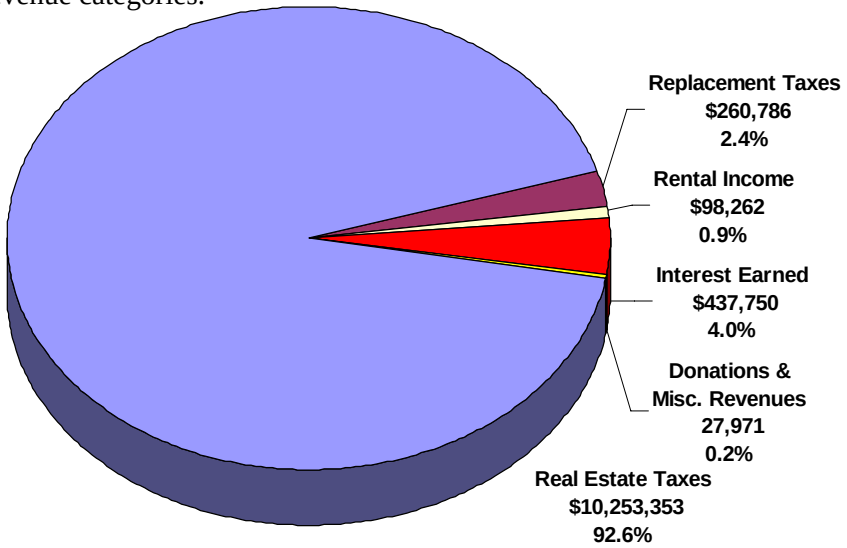
The General Corporate fund supports infrastructure maintenance, upkeep, and upgrades of 58 park sites encompassing 715.09 acres of land, as well as administrative services.

The Special Revenue funds account for the expenditure of restricted revenues for the Pension, Insurance, Audit, and NWSRA funds.

The Debt Service fund accounts for the accumulation of resources and payment of general obligation bond principal and interest.

Revenues

Revenues are budgeted at $11,075,901 a 1.1% decrease from the 2008/09 projected actual. The following chart illustrates the relationship between revenue categories.



	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10
Real Estate Taxes	$ 9,600,397	9,755,328	10,516,687	10,534,349	10,253,353
Replacement Taxes	230,190	262,537	253,190	261,786	260,786
Rental Income	102,475	93,875	95,400	103,614	98,262
Interest Earned	644,229	490,656	425,000	274,196	437,750
Donations & Misc. Revenues	22,094	42,113	25,000	22,930	25,750
Total Revenues	$ 10,599,385	10,644,509	11,315,277	11,196,875	11,075,901

Real Estate Tax Revenues

Real estate tax provides 92.9% of the total revenue for the Administration and Finance Division. Real estate taxes are budgeted to decrease 1.1% from the 2008/09 projected actual. The Board of Commissioners and staff complied with the tax cap limitation for the 2008 Tax Levy. In 2007, a 4.1% (including New Property) tax cap increase over the previous year's extended levy was allowed. The 2008 Tax Levy was prepared at a 0% increase based on community expectations during a time of economic weakness and uncertainty.

The 2007 equalized assessed valuation increased 17% over 2006, and this is the amount used in determining the tax rate for the 2008 tax levy. This was a triennial reassessment year.

Replacement Tax Revenues

The State of Illinois has estimated that the District will receive $260,786 in replacement tax revenue; this is a .4% decrease from last year's projected actual. The Corporate Replacement Tax has served as a stable source of revenue for the Park District since 1979. Enacted by the State of Illinois as a replacement for personal property tax, the tax is distributed to local governments as a share of the Corporate Income Tax.

Interest Income

During 2008/09, the Park District was able to invest a majority of its funds at an average rate of 3%. Current interest rates are averaging right around 2.75%. These rates are anticipated to continue to slowly decrease in 2009/10. Interest earnings applicable to bond proceeds and the Capital Improvement Plan (CIP) accrue to the CIP Budget and are not included in operating revenues.

Rental Income

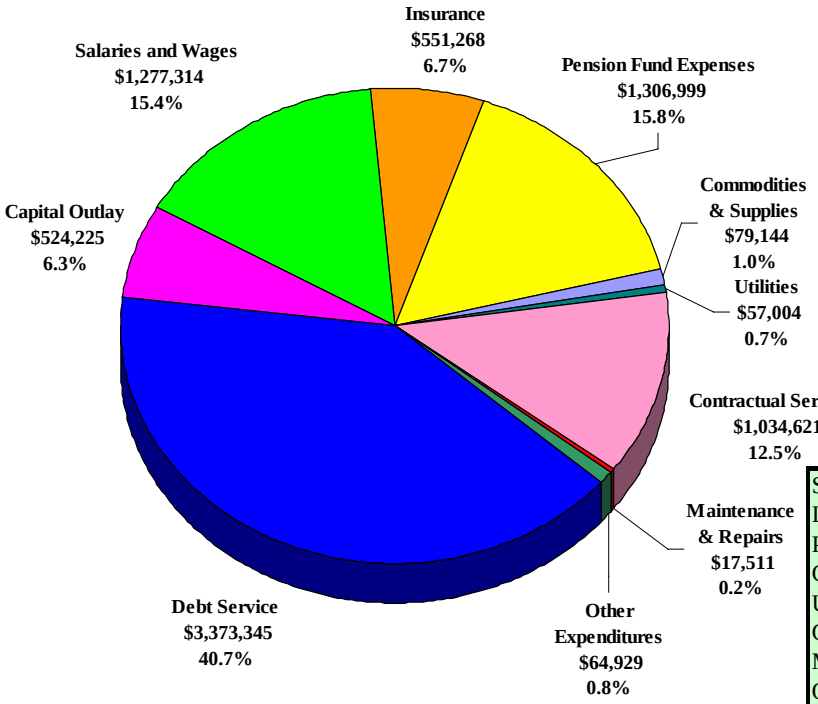
The Park District receives revenue from various properties purchased as land acquisitions. Rental incomes are contractual agreements that will generate enough revenue to reimburse the funds used to purchase the property.

Donations and Miscellaneous Revenue

Donations and Miscellaneous Revenue consist of all other miscellaneous revenue in all funds. This revenue is used for purposes specified by the type of fund in which it is received. The amount expected is based on historical trend, and the funds are used to offset the cost of providing services.

Expenditures

Expenses are budgeted at $8,286,360, a 9.2 % increase from the 2008/09 projected actual. A comparison of major expenditure functions are identified in the chart and table.



Expenditures by Function

	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10
Salaries and Wages	$ 1,067,092	1,194,760	1,289,990	1,259,007	1,277,314
Insurance	492,706	494,816	551,254	489,584	551,268
Pension Fund Expenses	1,183,253	1,205,556	1,263,422	1,255,217	1,306,999
Commodities & Supplies	54,309	62,271	77,470	64,336	79,144
Utilities	57,375	55,779	66,680	55,336	57,004
Contractual Services	851,497	841,200	938,704	909,910	1,034,621
Maintenance & Repairs	13,358	14,722	17,000	15,043	17,511
Other Expenditures	64,813	77,359	64,829	68,176	64,929
Debt Service	3,209,507	3,239,030	3,322,003	3,343,394	3,373,345
Capital Outlay	150,108	411,802	772,531	726,016	524,225
Transfers Out	191,968	1,000,000	-	(600,000)	-
Total Expenses	$ 7,335,986	8,597,295	8,363,883	7,586,019	8,286,360

In preparing this budget document, staff was instructed to keep expenditures to 3% or less. While every effort is made to contain costs and increase efficient use of resources, the Park District is faced with rising labor costs and general supply increases. This creates the challenging task of providing a high level of service with limited resources. The Park District's administration is committed to reviewing any reasonable alternative to reducing costs while retaining the high level of services it provides.

Salaries and Wages

The proposed salaries and wages budget decreased 1.5% from the 2008/09 projected actual. This category represents 15.4% of the 2009/10 budget. There are no additional positions included in this budget. Full-time salaries are budgeted at the current (or expected April 30, 2009) salaries of existing personnel. Vacancies have been budgeted at the middle salary range for each vacant position. Full-time accounts reflect full staffing levels for existing positions. Merit increases are based on a 3% increase for full-time salaries. Employee headcounts by type are shown below:

	Actual 2005/06	Actual 2006/07	Actual 2007/08	Budget 2007/08	Projected 2008/09	Proposed 2009/10
Full-time-IMRF	24	24	24	22	23	22
Part-time-IMRF	9	7	8	6	5	6
Part-time Regular and Short-Term (Non-IMRF)	20	20	22	22	20	22
Total	53	51	54	50	48	50

Insurance

The proposed insurance budget increased $61,684 (6.7%) from the 2008/09 projected actual. This category represents 6.7% of the 2009/10 budget.

- The proposed budget projects a 15% increase in premiums and anticipates full staffing. The budget also includes an increase in funding of the HRA liability based on 2008/09 anticipated experience and self-insuring more of the cost.
- Liability, Property and Workers' Compensation - The District is a member of the Park District Risk Management Agency (PDRMA), which operates a comprehensive risk management program. PDRMA was organized by area park districts, in accordance with the terms of an intergovernmental cooperative agreement. PDRMA provides loss coverage for property damage claims on a partially self-funded basis. General liability and workers' compensation is completely self-funded. Premiums in this area are the same as last year.

Commodities & Supplies

This category represents 1% of the 2009/10 budget; commodities increased $14,808. The major increase in this category is due to higher costs for data processing supplies, AED supplies and marketing promotion materials.

Utilities

Utilities represent .7% of the 2009/10 budget an increase of $1,668 (3%) over last year. The utility budget has been prepared using the estimated new rates for natural gas and electricity.

Pension

Pension expense is 15.8% of the 2009/10 budget. This year's proposed budget is 4.1% ($51,782) more than last year. The Park District is required to contribute the remaining amounts necessary to fund the system, using the actuarial basis specified by statute. Amounts budgeted are based on the total authorized positions and salary levels proposed in the operating funds. The actuarial rate for the 2009 calendar year is 11.05% of participating members' salaries. This is a 2% increase over last year.

Contractual Services

This category represents 12.5% of the 2009/10 budget. The proposed budget increased by $124,711 (13.7%) over the 2008/09 projected actual. This category reflects a $72,282 (17%) increase in the contribution to NWSRA for special recreation. This amount was established and approved in October 2008.

Debt Administration

This category represents 40.7% of the 2009/10 budget. The proposed budget increased by .9% over the 2008/09 projected actual. The Park District budgets capital and infrastructure expenditures for recreation activities and open space based on our residents' demands for quality facilities. Facility improvements are generally provided from the real estate tax base and program fees support recreation activities. The costs associated with acquiring and improving long-term assets are met with the issuance of debt or use of surplus from operations. The Park District prepares detailed analyses of the existing obligation structure, current and projected surplus from operations and future liability levels before making a decision to issue new debt. In November 2008, Moody's Investor Service, Inc. gave the Park District an upgrade to Aa1, citing the well-managed financial operations that yield stable operations and ample reserve levels as the reason.

Capital Improvements

This category represents 6.3% of the 2009/10 budget. The proposed budget increased by $201,791 over the 2008/09 projected actual. The capital budget authorizes and provides the basis for control of expenditures for the acquisition of significant Park District assets and construction of all capital facilities. A five-year Capital Improvement Plan (CIP) is developed and updated annually. Capital Budget appropriations lapse at the end of the fiscal year, however, they are re-budgeted until the project is complete. As capital improvement projects are completed, the operations of these facilities are funded in the operating budget.

Marketing and Communications Initiatives

In December 2008, the Arlington Heights Park District hired a Superintendent of Marketing and Communications to oversee the development and implementation of a strategic integrated marketing communications program to advance the Park District's positioning as the leading provider of active and passive recreation opportunities in Arlington Heights. To achieve that end, the following goals and strategies have been established for the 2009-2010 fiscal year:

Branding and Target Marketing

- Develop a strong brand identity and create expanded awareness of Park District facilities and programs through a redesigned, more user-friendly website, an updated logo and a new positioning statement and tagline.
- Develop a Branding Guide to ensure consistency and brand integrity in all Park District marketing and communication pieces.
- Execute target specific marketing/advertising efforts in order to drive awareness to the proper audience.
- Ensure that Web site is up-to-date, information is easy to find and the Web site design matches the overall Park District brand.

Media and Community Relations

- Proactively seek public relations opportunities to position the Park District in the most positive light and expand media coverage from local to regional.
- Encourage residents to use the Web site and to sign up for our E-newsletter by running periodic special promotions and offers.
- Build and reinforce the image and perception of the Park District as extremely positive through community outreach, gold standard customer service, strategic public relations and appropriate marketing and communication pieces.
- Develop relationships with relevant media, proactively pitch "feel good" and newsworthy stories to target media outlets, and track PR value and impressions on a quarterly basis.
- Generate goodwill in the community by developing relationships with appropriate people and through involvement in the Chamber of Commerce, Convention and Visitors Bureau, Library and the Village.
- Develop a new resident packet and work with the Chamber on distribution and communicate with residents in the most creative, cost-effective ways.
- Ensure on-time and correct Program Guide delivery.

Sponsorships/Partnerships

- Develop a comprehensive sponsorship package with program structure and pricing, and nurture relationships with appropriate partners and existing sponsors in the community.
- Create unique, innovative cross promotions and special offers with community partners and other Park District facilities to entice and increase program participation and facility usage and awareness.
- Generate incremental revenue for the Park District by developing quality sponsorships/partnerships.
- Develop mutually beneficial partnerships with business leaders and community officials.
- Act as an ambassador for the Park District.

Marketing Plans and Marketing Research

- Create a district-wide marketing plan, work with appropriate staff in developing specific marketing plans, and update marketing communications materials as needed.
- Increase program participation and facility usage by emphasizing quality, instructor expertise, innovation, cost-effectiveness and convenience.
- Employ a market research company to survey residents about programs and facilities and expand the resident/non-resident databases for direct mail and e-newsletter communication.
- Conduct community-wide market research to ensure the wants and needs of our residents are being met.

Managing Employee Health Insurance Costs

From 2000-2005, the Arlington Heights Park District began experiencing significant increases in its group health insurance expenses. A number of cost-cutting efforts were put in place, including plan design changes, increases in office co-pays, and increases to deductibles and out-of-pocket maximums. Despite these efforts, and coupled with several high-cost chronic illnesses that were negatively impacting renewal rates, the Arlington Heights Park District began a proactive initiative to strategically manage and reduce its group health insurance expenditures.

In the winter of 2006, under the direction of the Arlington Heights Park District Board of Commissioners, staff distributed an RFP for employee benefit consulting services to:

- Conduct a comprehensive review of the current employee benefit program to evaluate our offerings and recommend improvements, as appropriate
- Conduct an employee satisfaction survey to evaluate employees' level of satisfaction with the current benefit program and to determine the extent of their use of our various benefits offerings
- Conduct a benchmarking analysis of employee benefit programs using other parks districts and similarly-situated public agencies
- Recommend alternative benefit plan designs and/or delivery systems as dictated by emerging plan costs or best benefit practices, as needed
- Explore the feasibility and pros/cons of alternative funding methods (self-funding, HRAs, HSAs, consumer-driven health plans, etc.) to fund the group health insurance program

Benefit Decisions made several strategic recommendations, including implementation of a consumer-driven high-deductible plan (CDHD) with a Health Reimbursement Arrangement (HRA) to reduce overall premium costs, implementation of wellness programs and wellness screenings to identify and address emerging conditions before they escalate into high-cost chronic conditions, and the shifting of more premium costs to employees. These recommendations were part of a five-year strategy for maximizing our health insurance benefits in the most fiscally responsible manner.

The CDHD with an HRA was first implemented in November 2006 and has now been in place for two full years. The strategy has helped the Arlington Heights Park District slow the growth of its group health insurance expenditures by reducing fiscal year expenditures to levels seen in fiscal year 2001-02. The chart below illustrates the cost savings on medical, dental and life insurance and EAP services that we have experienced.

2006-07	2007-08			2008-09			2009-10	
Traditional Plan - Actual	Traditional Plan	HD Plan-Budgeted	HD Plan-Actual	Traditional Plan	HD Plan-Budgeted	HD Plan-Projected	Traditional Plan	HD Plan-Budgeted
$669,492	$894,887	$702,315	$652,285	$846,741	$779,147	$730,634	$1,039,398	$875,328

2006-11 Comprehensive Plan Objectives

The Park District's Comprehensive Plan includes statements of goals, strategies, and objectives, which provide the framework for planning recommendations, policies, and future projects and actions. Listed below are the objectives that describe specific actions included in the budget that will be undertaken in the Administration and Finance Division in order to advance the overall goals of the Park District.

Objectives

Obj#	Objective
9	Develop yearly financial and organizational goals for sponsorship/partnerships.
14	Research a bond referendum to renovate all existing community centers.
36	Review and update Finance and Personnel Department policies and procedures.
37	Streamline all AEK reports; post on intranet; provide supervisor training on how to access them.
39	Evaluate the use of procurement cards for goods and services.
41	Investigate the merits of a performance-based compensation program.
42	Develop a financial contingency/disaster plan.
52	Develop a standard operating procedure for utility budgeting.
61	Develop a Human Resources and Training System that provides job specific training and career development paths.
69	Develop a plan to install a lightning prediction system to cover all parks.
73	Develop a plan to install security cameras in high traffic facilities and parks.
74	Research Material Safety Data Sheet (MSDS) options and training.
75	Review OSHA Guidelines and develop procedures to be in compliance.
81	Provide an automated option for community center supervisors to upload IBEX room information into their facility calendars.
83	Secure official Park District records on permanent electronic media off-site.
84	Implement a routine information technology (IT) security review and audit procedure.
85	Develop and distribute a monthly newsletter (e-zine) of user tips, updates of ongoing projects, and a regular schedule of training events.
86	Develop a conversion plan for AEK "green screen" applications to Web-based applications.
88	Research implementing voice over internet (VOIP) to replace phone systems.
90	Streamline the refund processing system for maximum efficiency.
92	Develop employee self-service to automate HR processes; provide staff access to their personal information and benefit information.

Objectives

Obj#	Objective
93	Develop self-service capabilities for the payroll, HR, and G/L databases.
95	Update the American's with Disabilities Act (ADA) Transition Plan incorporating the 2005 National Center on Accessibility Report.
99	Provide virtual tours of program/meeting rooms and facilities to use for marketing.
100	Research and recommend best methods for evaluating classes and facilities other than surveys.
125	Research and report on ways to use universal design concepts in the program guide for ADA accessibility.
126	Make the Web site ADA accessible and compliant.
154	Investigate ways for marketing programs/classes Online.
180	Research availability of accessibility grants.
182	Develop guidelines for Park District sponsorship of outside events.
210	Develop timeline and goals for Distinguished Agency accreditation.
232	Research adding peer review to the employee performance appraisal process.
240	Evaluate how employee wellness initiatives may reduce the District's health insurance expenses.
241	Upgrade supervisor training to include a follow-up on Park District procedures.
264	Develop annual brainstorming workshops with Board, executive director, directors, superintendents, and outside facilitator.
267	Establish the District's intranet as the information center for staff to obtain up-to-the-minute information.
275	Implement internet/intranet content management software to enable staff to update their own information, with automatic updates.
287	Provide an Online listing of vendors and current bids.
288	Evaluate the "CLASS" employee recognition program; develop a plan to bring it new interest.
289	Advertise programs on most frequently visited Park District website pages.
299	Develop an Online library of training and resource materials.

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities. They can also be developed to quantify outputs of a department or program.

	Actual 2005/06	Actual 2006/07	Actual 2007/08	Projected 2008/09	Proposed 2009/10
Total Operating Budget (less capital)	$6,854,154	$6,993,910	$7,185,493	$7,460,003	$7,762,135
$ Spent on Operating Expenses per Capita	$89	$90	$92	$96	$100
Full-time-IMRF	24	24	24	23	22
Part-time-IMRF	9	7	8	5	6
Part-time Regular/Short-Term (Non-IMRF)	20	20	22	22	21
Number of Full-time Employees or Full-time Equivalents	53	51	54	50	49
Number of Internet Visits - www.ahpd.org	118,075	188,906	227,656	229,933	232,232
Number of Registrations	65,711	71,551	73,791	76,005	76,765
% of Online Registrations	78.1%	85.8%	90.5%	93.0%	93.0%
Number of Accounts Payable Vouchers	8,220	8,384	12,582	9,375	9,563
Number of Accounts Payable Checks	7,042	7,183	7,200	7,350	7,497
Number of W-2's Processed	1,228	1,253	1,185	1,238	1,263
Number of Payroll Checks	14,329	14,401	14,168	14,310	14,381

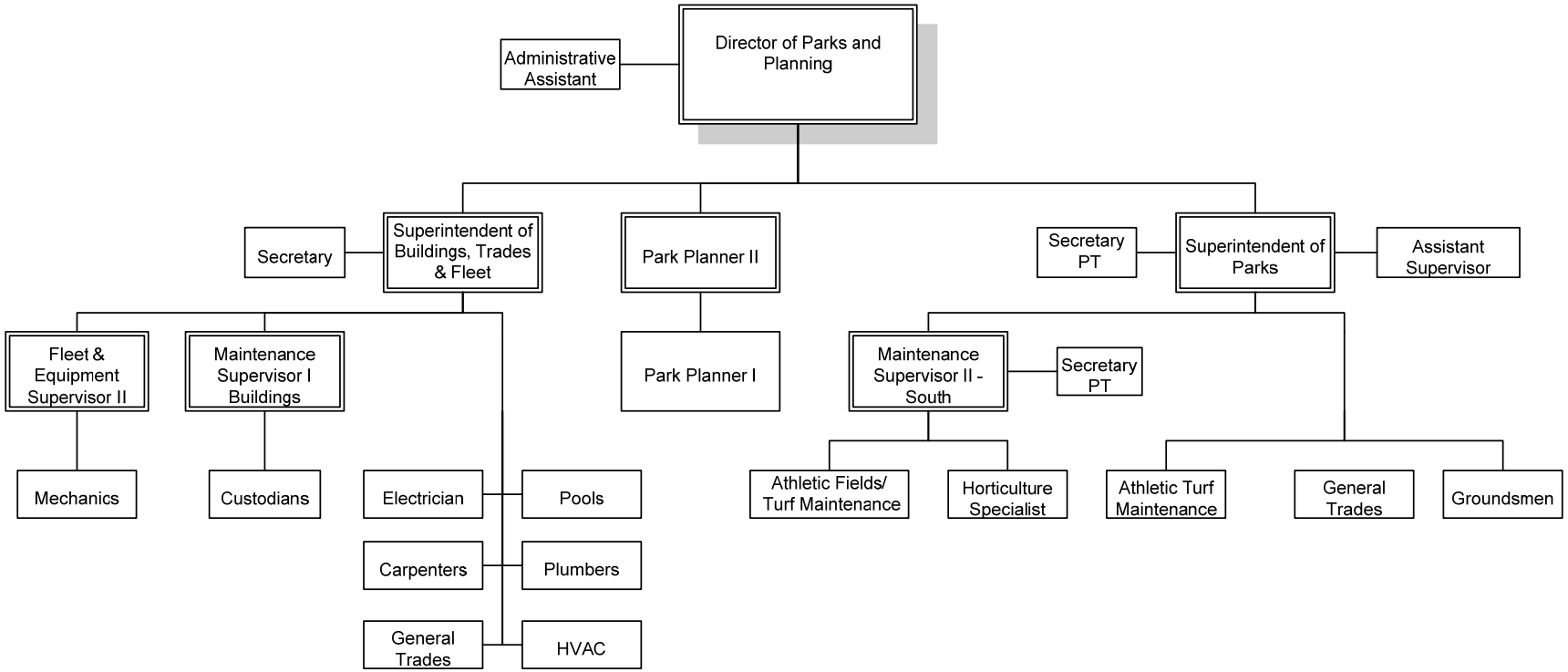
Description

The Parks and Planning division covers park areas totaling 715.09 acres of all size classifications: community parks, neighborhood parks, play lots, special use parks, and connector parkways.

The Parks and Planning division also maintains 24 buildings, five outdoor swimming pools, Olympic Indoor Swim Center, 45 ball diamonds (41 Park District, 4 School District), 7 soccer fields (5 Park District, 2 School District), 52 outdoor tennis courts (includes 6 courts that have been converted to other uses), 42 playgrounds, 7 sand volleyball courts, and 30 basketball courts. There are 51 potential park site reservations and several new parks to be developed. A vehicle fleet of over 43 licensed vehicles and 80 to 90 major pieces of fleet equipment is under the direction of this division. A full-time staff of 45, and part-time staff of 25, constitutes the personnel of this division.

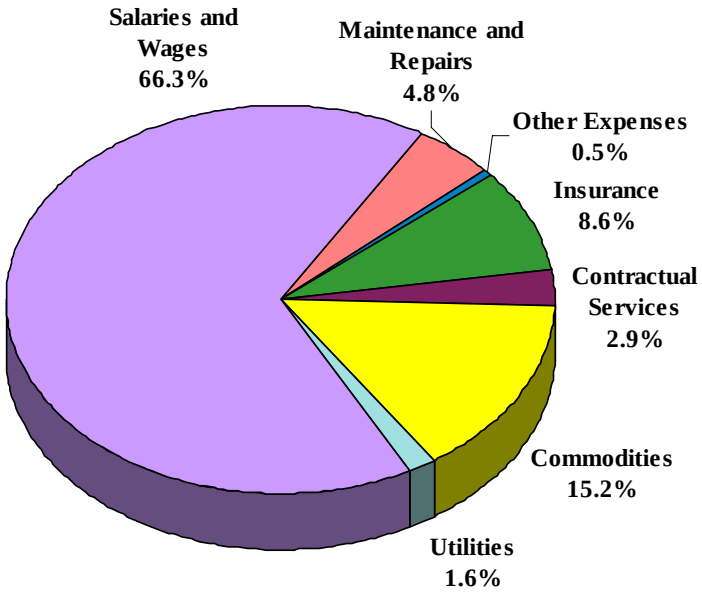
The Parks and Planning division is involved with new park construction and park renovation work from the planning stage through construction inspection. The operations of the Parks and Planning Division are coordinated with the Recreation and Facilities division, and Finance and Personnel division, to achieve common goals.

Parks and Planning



Budget Highlights

The total 2008/09 Parks and Planning Division operating budget is $4,125,692. This is 9% more than the 2007/08 projection. The following chart illustrates the relationship between expense categories.



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Proposed
Salaries and Wages	$ 2,421,743	2,444,072	2,774,922	2,606,706	2,838,078
Insurance	276,287	262,147	309,856	299,612	369,797
Commodities	544,095	603,061	619,567	640,857	650,813
Utilities	78,827	79,249	66,822	65,316	68,590
Contractual Services	80,934	124,201	132,685	115,459	125,502
Maintenance and Repairs	160,804	163,211	204,865	183,954	205,176
Other Expenses	11,990	11,878	16,975	13,425	21,150
Total Operating Expenses	$ 3,574,680	3,687,819	4,125,692	3,925,329	4,279,106

Salaries and Wages

This category is 66.3% of the Parks Division budget and is budgeted at 8.9% more than the 2008/09 projection. This increase reflects a 3% increase in salaries and wages and full staffing. This category also includes the labor costs for repairs of parks' irrigation systems, and for maintaining Sunset Meadows, Lake Terramere, Sunset Ridge, Creekside, and Victory Park sites, previously allocated to the Arlington Lakes Golf Club and Nickol Knoll Golf Club funds.

	Actual 2005/06	Actual 2006/07	Actual 2007/08	Budget 2007/08	Projected 2008/09	Proposed 2009/10
Full-time-IMRF	45	45	45	45	44	45
Part-time-IMRF	1	1	1	1	0	1
Part-time Regular and Short-Term (Non-IMRF)	30	31	31	31	30	31
Total	76	77	77	77	74	77

Insurance

This category is 8.6% of the Parks Division budget and is budgeted at 23.4% more than the projected 2008/09. The proposed budget projects a 15% increase in premiums and anticipates full staffing. The budget also includes an increase in funding of the HRA liability based on 2008/09 anticipated experience and self-insuring more of the cost.

Commodities

This category represents 15.2% of the Parks Division budget and is budgeted at 1.6% more than the 2008/09 projection. The major increase in this category is due to higher fuel and parts/fitting prices.

Utilities
This category is budgeted at 5% more than the projected 2008/09. The utility budget has been prepared based on 2008/09 usage and increased utilities for moving the operation to the Davis Street II Service Center.

Contractual Services
This category is budgeted at 8.7% more than the projected 2008/09. This category reflects the rising costs in refuse disposal fees and includes $32,000 for the geese control program. The geese control program is being expanded to include Nickol Knoll, Centennial, Heritage, Pioneer, Camelot, Sunset Meadows, Recreation, Olympic, and Carefree parks, in addition to Lake Arlington and Patriots Park.

Maintenance and Repairs
This category is budgeted at 11.5% more than the projected 2008/09 and a .2% increase over last year's budget. The annual mowing contract and other contractual repairs were not as high as budgeted.

Budget Highlights for 2009/10

Staffing • All positions fully staffed.	**Playground Renovations** • Olympic, Victory, and Lake Arlington playground improvements.
Planning Highlights • Memorial Park redevelopment plan. • ADA accessibility and transition plan. • Erosion control plan at Creekside Park.	**Hard Surface Court Improvements** • Renovate tennis courts at Camelot Park. • Colorcoat and crack fill tennis courts at Dryden, Recreation and Olympic Parks and basketball courts at Carousel and Olympic Parks.
Fleet Management • Replacement of selected licensed fleet vehicles and trailers, tractors and construction equipment per replacement schedule. • Implement bio-diesel fuel and hybrid testing program.	**Athletic Field Improvements** • Continue scheduled softball/baseball field improvement program. • Continue seasonal soccer/football field turf improvement program. • Improvements to three ball field backstops and sideline areas.
Pools • Continue scheduled pool maintenance program. • VFD replacement at Pioneer Park.	**Drainage Improvements** • Initiate drainage improvements at selected parks to improve ball field drainage, mowing access, and aesthetics.
Paving and Parking Lot Improvements • Pathway, parking lot and hard surface improvements at Patriots, Heritage Tennis Club, and Lake Arlington Parks. • Replace bridge at Camelot Park.	**Building Improvements** • Roof Renovation at Recreation Park. • Roof Renovation at Forest View Racquet & Fitness Club • Tuckpointing windows and doors at the Administration Center • Develop District-wide energy management plans.

2006-11 Comprehensive Plan Objectives

The Park District's Comprehensive Plan includes statements of goals, strategies and objectives, which provide the framework for planning recommendations, policies, and future projects and actions. Listed below are the objectives that describe specific actions that are included in the budget that will be undertaken in the Parks and Planning Division in order to advance the overall goals of the Park District.

Objectives

Obj#	*Objective*
13	Evaluate the performance of the grant writer or lobbyist for new grant projects.
94	Develop an infrastructure maintenance schedule to properly care for and regulate mechanical systems; improve and safeguard Park District funds and assets.
106	Develop a program to educate the public on native Illinois plants.
151	Develop an athletic field irrigation plan to provide irrigation on additional District athletic fields.
261	Develop a cross-training awareness program for the Parks Department service centers to provide appreciation of work-related concerns.
272	Produce a Parks and Planning Division quarterly report.
276	Develop a system of follow-up communication requiring the individual responsible for completing a work order or task to communicate with the individual who requested it.
304	Identify and promote environmental and conservation practices in the parks.
305	Develop educational systems and communication medium to highlight park features.
306	Investigate the need to develop a volunteer program to assist in future environmental and conservation related projects or properties.
310	Create master plans for designated nature areas within the Park District.
313	Create energy plans for all facilities.
318	Create a purchasing plan that explores the merits of fuel economy, emissions, etc., of all vehicles before the purchase is made.

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities. They can also be developed to quantify outputs of a department or program.

	Actual 2005/06	Actual 2006/07	Actual 2007/08	Projected 2008/09	Proposed 2009/10
Total operating budget	$3,494,280	$3,574,680	$3,687,819	$3,925,329	$4,279,106
Total acres of park land, openspace operated and maintained	715	715	715	715	715
Cost per acre to maintain park land, openspace operated and maintained	$4,886	$4,999	$5,307	$5,769	$5,984
Cost per capita to maintain park land, openspace operated and maintained	$45	$46	$49	$53	$56
Number of full-time employees or full-time equivalents	45	45	45	44	45
Building Square Footage	379,402	379,402	379,402	382,716	382,716

Arlington Heights Park District
Proposed Budget for Budget Year 2009/10
23 - Parks Department Summary

Account Number	Description	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	Proposed 2009/10 Budget	% Change By Projected Year End	% Change By Current Budget
	Expense							
511500	Director of Parks & Planning	105,601	116,253	113,433	114,105	117,970	3	4
511900	Clerical Full Time	38,012	40,548	39,797	42,268	42,268	0	6
512100	Clerical Part Time	27,200	24,556	37,588	33,756	39,970	18	6
512200	Park Planner	104,343	77,432	113,945	107,814	117,710	9	3
512300	Custodians, Full Time	231,423	264,319	285,328	283,507	277,398	-2	-3
512500	Custodians, Part Time	-	-	5,715	200	5,716	2758	0
512800	Maintenance Labor, Full Time	1,307,497	1,270,635	1,423,458	1,368,161	1,480,396	8	4
513000	Maintenance Labor, Part Time	192,860	184,787	214,769	200,280	217,556	9	1
513300	Overtime	82,176	109,045	88,360	91,220	91,773	1	4
513500	Maintenance Area Supervisors	337,667	358,583	359,119	363,927	373,048	3	4
513525	Maintenance Labor, Chargeback	(18,436)	(15,616)	(12,532)	(12,532)	(13,034)	4	4
514902	Other Salaries & Wages	13,400	13,530	13,900	14,000	15,600	11	12
514904	Merit Evaluations	-	-	92,042	-	71,707	NA	-22
	Total Salaries and Wages	2,421,743	2,444,072	2,774,922	2,606,706	2,838,078	9	2
525500	Employee Group Insurance	276,287	262,147	309,856	299,612	369,797	23	19
	Total Insurance Contributions	276,287	262,147	309,856	299,612	369,797	23	19
531000	Printed Supplies	1,720	2,255	3,574	3,002	3,619	21	1
531700	Janitorial Supplies	37,914	37,752	39,140	38,000	40,314	6	3
532000	Landscape Materials	89,921	94,931	106,743	124,821	111,257	-11	4
532400	Wearing Apparel	16,041	15,030	19,378	17,767	19,412	9	0
533300	Lumber Materials	8,702	6,941	9,445	7,500	9,728	30	3
533400	Parts/Fittings-Other Equipment	473	793	1,679	1,560	1,690	8	1
533500	Pool Chemicals & Pool Paint	42,775	53,293	53,903	53,848	55,520	3	3
533600	Other Pool Supplies	18,204	13,802	12,380	12,300	12,751	4	3
533800	Small Tools	8,801	11,495	13,340	13,118	13,638	4	2
533900	Structural/Shop Materials	14,040	12,562	16,115	13,700	16,115	18	0
534200	Gasoline, Oil & Antifreeze	96,291	121,621	105,814	127,412	122,000	-4	15
535000	Electrical Supplies	36,294	33,020	32,582	32,189	33,558	4	3
536300	Paints & Solvents-Non Pool	6,492	8,624	11,412	9,000	11,803	31	3

Arlington Heights Park District
Proposed Budget for Budget Year 2009/10
23 - Parks Department Summary

Account Number	Description	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	Proposed 2009/10 Budget	% Change By Projected Year End	% Change By Current Budget
537100	Parts/Fittings-Motor Vehicles	67,108	74,013	65,000	66,500	68,000	2	5
537500	Parts/Fittings-Recreation Equipment	14,013	9,035	14,491	13,576	14,926	10	3
537600	Parts/Fittings-Mowing Equipment	28,919	28,437	37,378	30,078	37,378	24	0
537700	Parts/Fittings-Plumbing	12,168	11,007	14,317	14,500	14,747	2	3
537750	Parts/Fittings-Heating	21,354	19,777	18,500	19,000	19,055	0	3
537900	Construction Materials	4,598	7,260	10,196	10,028	10,250	2	1
539900	Other Commodities	2,913	6,693	4,475	3,958	4,552	15	2
539999	Non-captial Assets	15,354	34,720	29,705	29,000	30,500	5	3
	Total Commodities	544,095	603,061	619,567	640,857	650,813	2	5
540200	Electric	14,962	12,897	15,749	15,002	15,752	5	0
540500	Telephone	32,388	27,288	27,249	24,648	25,141	2	-8
540700	Water	1,073	755	950	900	950	6	0
540900	Gas Heat	30,404	38,309	22,874	24,766	26,747	8	17
	Total Utilities	78,827	79,249	66,822	65,316	68,590	5	3
541050	Rental, Storage Area	1,595	1,595	1,800	1,595	1,500	-6	-17
541200	Equipment Rental	8,151	4,220	4,953	4,948	5,083	3	3
542100	Refuse Disposal	38,581	39,555	46,067	46,518	46,987	1	2
542500	License & Permits	1,672	1,275	2,926	2,926	4,086	40	40
543100	Professional Services	11,978	21,212	10,000	4,900	9,500	94	-5
543300	Association Dues	3,133	3,038	3,100	3,078	3,200	4	3
549850	Environmental Services	-	28,498	40,000	30,000	32,500	8	-19
549900	Other Contractual Services	15,824	24,808	23,839	21,494	22,646	5	-5
	Total Contractual Services	80,934	124,201	132,685	115,459	125,502	9	-5
551000	M & R - Buildings	32,981	51,147	63,451	53,200	58,146	9	-8
552000	M & R - Grounds	45,688	41,429	47,416	45,046	48,839	8	3
553000	M & R - Paving	-	3,577	6,013	3,648	6,013	65	0
553500	M & R - Fencing	887	3,462	3,295	2,258	3,329	47	1
553800	M & R - Athletic Fields	5,031	3,225	10,000	9,000	10,300	14	3
554000	M & R - Pools	19,063	15,061	14,000	13,500	14,420	7	3

Arlington Heights Park District
Proposed Budget for Budget Year 2009/10
23 - Parks Department Summary

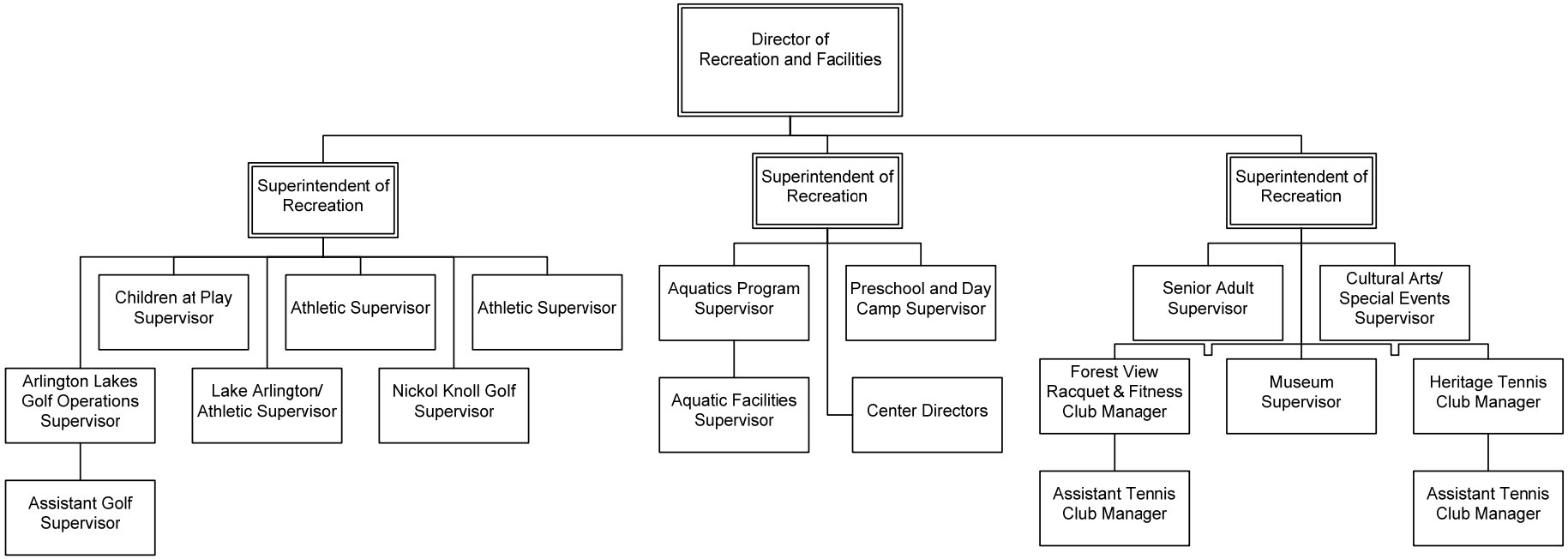
Account Number	Description	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	Proposed 2009/10 Budget	% Change By Projected Year End	% Change By Current Budget
555500	M & R - Machinery & Equipment	2,288	1,866	2,248	2,200	2,315	5	3
556000	M & R - Vehicles	36,035	23,853	31,066	30,801	31,998	4	3
556300	M & R - Communication Equipment	2,181	2,246	9,454	7,490	9,731	30	3
556500	M & R - Fire & Safety Systems	15,186	14,171	15,915	14,705	18,018	23	13
557900	M & R - Office Equipment	865	2,145	507	506	522	3	3
559900	M & R - Other	599	1,029	1,500	1,600	1,545	-3	3
	Total Maintenance and Repairs	160,804	163,211	204,865	183,954	205,176	12	0.2
570600	Mileage Reimbursement	388	124	1,100	400	750	88	-32
570700	Public Relations	1,602	1,941	1,875	1,900	1,900	0	1
570800	Personnel Expense	5,320	3,952	4,150	4,250	4,400	4	6
570850	Tuition Reimbursement	-	-	1,750	-	6,000	NA	243
570900	Conference/Training Expense	4,434	5,773	7,000	6,500	7,000	8	0
571000	Travel Expense	246	88	1,100	375	1,100	193	0
	Total Other Expenses	11,990	11,878	16,975	13,425	21,150	58	25
	Total Operating Expenses	3,574,680	3,687,819	4,125,692	3,925,329	4,279,106	9	4

Description

The Recreation and Facilities division provides the community with comprehensive recreational programs and facilities. Recreation programs and activities include: athletic leagues and classes for both youth and adults; health and exercise activities; cultural arts programming in dance, drama, and crafts; preschool programs; supervised before and after school programs; older adult programs; summer camps; aquatic lessons and activities; tennis instruction and league play; golf lessons, league and general play; special events; general interest programs; and historical programs and activities.

The facilities in which these activities occur include: Arlington Lakes Golf Club, Nickol Knoll Golf Club, Sunset Meadows Driving Range and Athletic Fields, Melas Park Sports Complex, Forest View Racquet and Fitness Club, Heritage Tennis Club, Arlington Heights Historical Museum, Olympic Indoor Swim Center, Hasbrook Cultural Arts Center, Arlington Heights Senior Center, Lake Arlington, and Camelot, Frontier, Pioneer, Heritage, and Recreation Community Centers. Additional activities are conducted at area schools through agreements with School Districts 21, 23, 25, 59, and 214, as well as area Park Districts, including Buffalo Grove, Mt. Prospect, Rolling Meadows, and Salt Creek.

Recreation and Facilities



Recreation and Facility Division Funds

Recreation Fund - This fund is used to account for the operations of recreation programs. Financing is provided from fees and charges for programs and activities and an annual property tax levy.

Program numbers are used to account for separate recreation programs such as swimming, senior adult programs, preschool and day camp programs. The Park District's indoor swimming pool, five outdoor swimming pools, lake programs, and Melas Park programs are recorded in this fund.

Forest View Racquet And Fitness Club Fund - This is a Special Revenue Fund established to account for operations and maintenance of an indoor handball/racquetball, indoor tennis, and fitness facility. Operations include rental of racquetball courts and tennis courts, a fitness area, and related programs. Financing is provided by the proceeds from user charges and program revenue.

Museum Fund - The Park District's responsibility is to provide recreation programs at the Museum. A full-time Museum administrator coordinates the programs and volunteers. The Museum Fund is a Special Revenue Fund established to account for revenues derived from a specific annual property tax levy and expenses of these monies for the maintenance and operations of the Museum.

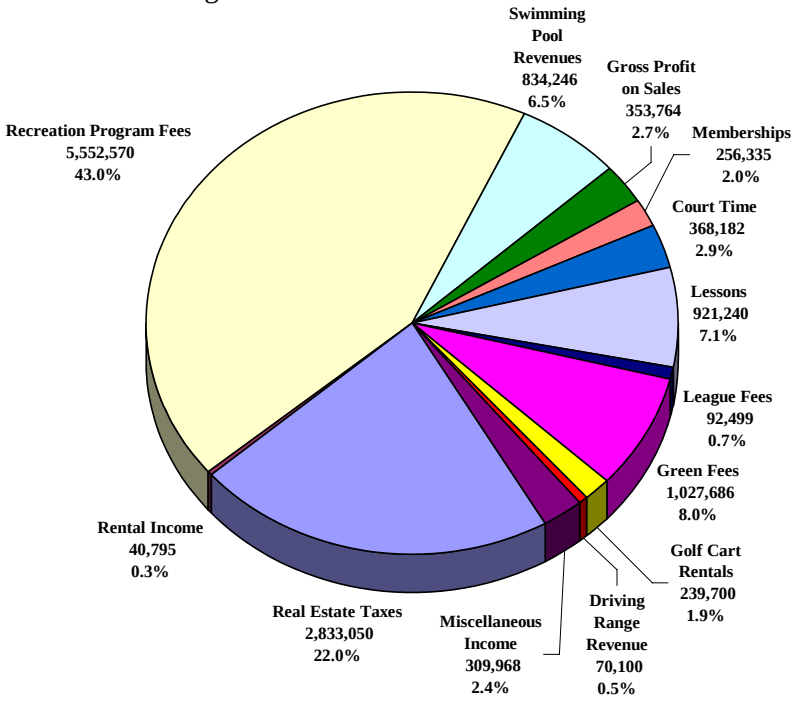
Nickol Knoll Golf Club Fund - This fund is a Special Revenue Fund established to account for the operations and maintenance of a 9-hole golf course. Operations include golf activities, food sales, and sale of related services and merchandise. Financing is provided by the proceeds from user charges.

Arlington Lakes Golf Club Fund - This is an Enterprise Fund established to account for the operations and maintenance of an 18-hole golf course and driving range. Operations include golf activities, food sales, and sale of related services and merchandise. Financing is provided by the proceeds from user charges.

Heritage Tennis Club Fund - This is an Enterprise Fund established to account for the operations and maintenance of an indoor tennis facility. Operations include the rental of the tennis courts and related programs. Financing is provided by the proceeds from user charges and program revenue.

Revenues

Revenues are budgeted at $12,900,135 a 3.6% increase from the 2008/09 projected actual. The following chart illustrates the relationship between revenue categories.



	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10
Real Estate Taxes	$ 2,529,584	2,527,583	2,712,588	2,711,779	2,833,050
Rental Income	49,398	51,639	40,465	53,107	40,795
Recreation Program Fees	5,099,093	5,402,516	5,446,815	5,405,252	5,552,570
Swimming Pool Revenues	815,813	846,242	827,217	807,998	834,246
Gross Profit on Sales	304,554	331,168	348,960	329,380	353,764
Memberships	244,824	252,815	263,734	249,594	256,335
Court Time	353,244	369,674	328,811	359,698	368,182
Lessons	836,374	876,861	940,300	880,762	921,240
League Fees	96,892	91,297	92,169	90,502	92,499
Green Fees	939,023	1,010,069	1,024,509	992,397	1,027,686
Golf Cart Rentals	235,819	245,344	257,393	232,677	239,700
Driving Range Revenue	46,143	51,056	65,053	60,110	70,100
Miscellaneous Income	259,881	256,804	302,643	280,780	309,968
Total Operating Revenue	$ 11,810,642	12,313,068	12,650,657	12,454,036	12,900,135

Recreation Program Fees

Program Revenues represent 43% of the Recreation and Facilities Division budget. The major increase is in Athletics & Exercise, Children at Play, and Center Programs categories. Program Revenues are budgeted at $5,552,570 for 2009/10, an increase of 2.7%. The largest percent of revenue comes from Athletics & Exercise, Children at Play, Preschool, and Day Camp program categories. More detail regarding programs can be found in the Program Summaries (dark green) section of this document.

Real Estate Tax Revenues

Real estate tax provides 22% of the total revenue for the Recreation and Facilities Division. There is a 4.5% increase in real estate tax revenues.

Swimming Pool Revenues

Revenue in 2009/10 is a proposed increase 3.2% over 2008/09 projected actual. For the 2009/10 proposed budget, revenue in daily admissions is lower than the 2008/09 projection. Proposed revenue on daily admissions is based on a 3-year average and pool pass fees increased by 3%.

Golf Club Revenues

Golf club revenues represent 11.6% of the Divisions budget. The revenues are generated from golf rounds at Arlington Lakes Golf Club (18 holes) and Nickol Knoll Golf Club (9 holes). Golf revenues have steadily declined over the years while, at the same time, green fees have been maintained at relatively affordable levels. The Board approved golf course fee increases in December 2008. At Arlington Lakes Golf Club, rates were increased slightly. Nickol Knoll Golf Club fees remained the same as last year.

Tennis Club Revenue

Tennis Club revenues represent 13.2% of the Divisions budget. The revenues are generated from the operations at Heritage Tennis Club and the Forest View Racquet and Fitness Club.

Memberships

Memberships are proposed to increase 2.7% over the 2008/09 projected actual. The proposed membership revenue increase is based on a membership rate increase, as well as a growth trend in membership. Tennis league activity has created more demand, and the monthly membership payment option has removed the one-time cost barrier to joining the clubs.

Court Time

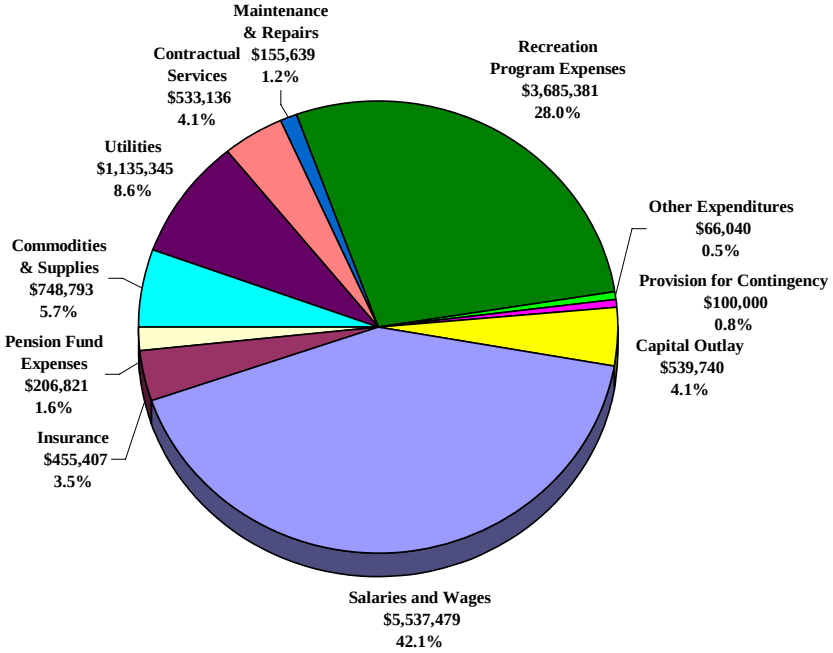
Court time revenues are proposed to increase 2.4% from 2008/09 projected actual. Open court time reservations have been increasing with monthly court special promotions and party reservation incentives.

Lessons and Leagues

Lesson and league programs remain strong. Lesson revenues project to increase 4.6% for the 2009/10 proposed budget. Lesson programs continue to contribute the greatest source of revenue for the Tennis Clubs. The program includes summer outdoor tennis lessons offered in Arlington Heights, Buffalo Grove, Wheeling, Mt. Prospect, River Trails, and Prospect Heights. Overall, the Arlington Heights Park District's summer tennis program registered 1226 players in the 2008 program.

Expenses

Expenses are budgeted at $12,500,189, an increase of 5.1% from the 2008/09 projected actual. The following chart illustrates the relationship between expense categories.



	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10
Salaries and Wages	$ 4,877,096	5,131,879	5,380,958	5,315,634	5,537,479
Insurance	364,780	371,878	407,541	402,427	455,407
Pension Fund Expenses	195,366	197,537	210,624	194,841	206,821
Commodities & Supplies	628,489	718,802	743,826	752,973	748,793
Utilities	859,982	989,139	1,056,972	1,098,541	1,135,345
Contractual Services	477,237	461,674	539,205	517,061	533,136
Maintenance & Repairs	119,879	107,718	157,744	137,947	155,639
Recreation Program Expens	3,332,787	3,543,345	3,574,542	3,543,608	3,685,381
Other Expenditures	63,320	61,609	66,539	60,895	66,040
Provision for Contingency	-	-	100,000	-	100,000
Capital Outlay	240,358	259,061	262,238	207,615	539,740
Transfers In	(191,968)	-	-	-	-
Total Expenses	$ 10,967,326	11,842,642	12,500,189	12,231,542	13,163,781

Salaries and Wages

Full-time salaries are budgeted at the current (or expected April 30, 2009) salaries of existing personnel. Vacancies have been budgeted at the middle salary range for each vacant position. Full-time accounts reflect full staffing levels for existing positions. Merit increases are based on a 3% increase for full-time salaries.

	Actual 2005/06	Actual 2006/07	Actual 2007/08	Budget 2007/08	Projected 2008/09	Proposed 2009/10
Full-time-IMRF	32	33	33	34	34	34
Part-time-IMRF	26	26	26	30	30	30
Part-time Regular and Short-Term (Non-IMRF)	1,022	995	995	1,025	1,051	1,065
Total	1,080	1,054	1,054	1,089	1,115	1,129

Insurance

This category is 3.5% of the Recreation and Facilities Division Budget and is budgeted at 13.2% more than the 2008/09 projected actual. The proposed budget projects a 15% increase in premiums and anticipates full staffing. In 2006/07, the Park District selected a new health insurance plan. The plan selected was a high-deductible plan with an HRA (Health Reimbursement Account). This plan has helped to maintain premium costs. The budget also includes an increase in funding of the HRA liability based on 2008/09 anticipated experience and self-insuring more of the cost.

Pension

Pension expense is 1.6% of the 2009/10 budget. This year's proposed budget is 6.1% ($11,980) more than last year. The Arlington Lakes Golf Club, Forest View Racquet & Fitness Club, and Heritage Tennis Club pay their own pension and social secutity costs. All other funds in this division have these costs paid out of the Pension Fund. Amounts budgeted are based on total authorized positions and salary levels proposed in the operating funds.

Commodities

Commodities are .6% less than the 2008/09 projected actual.

Utilities

This category is budgeted at 3.4% ($36,804) more than the 2008/09 projected actual. The utility budget has been prepared based on 2008/09 usage and increased utilities for Sunset Meadows athletic fields.

Program Expenses

Program Expenses are up 4% over last year's projected, primarily due to expanded programs in the Athletics & Exercise, Children at Play, and Center Programs categories. More detail regarding programs can be found in the Program Summaries (dark green) section of this document.

Capital Improvements

This category is 4.1% of the Recreation and Facilities Division Budget. Funding from the Recreation and Facilities Funds is $539,740. Captial Project funds are contributing the remaining amount. The proposed budget includes:

Forest View Racquet & Fitness Club	
ADA Renovation- Nursery Bathroom	45,000
Replace Flat Roof	175,000
Replace Shingle/Gable Roof	344,340
	$ 564,340
Arlington Lakes Golf Club	
Turf Sprayer 160 Gallon	$ 28,000
Emerald Ash Borer Tree Replacement Program	5,000
	$ 33,000
General Recreation and Pool Projects	
Projects under $10,000	$ 43,400
Replacement of Skate Park Equipment	35,000
	$ 78,400

Heritage Tennis Club	
Install Exterior Perimeter Outdoor Drainage Tile	$ 40,000
Outdoor Landscaping	2,000
Purchase Lounge Furniture	20,000
ADA Replace Exterior Court Doors	35,000
Reconstruct North Parking Lot	90,000
	$ 187,000
Funding Sources	
Recreation Fund	$ 387,740
Land Dedication Fund	175,000
Heritage Tennis Club Fund	152,000
Capital Projects Fund	68,000
ADA Funds	80,000
	$ 862,740

2006-11 Comprehensive Plan Objectives

The Park District's Comprehensive Plan includes statements of goals, strategies, and objectives, which provide the framework for planning recommendations, policies, and future projects and actions. Listed below are the objectives that describe specific actions that are included in the budget that will be undertaken in the Recreation and Facilities Division in order to advance the overall goals of the Park District. The Program Summaries section identifies objectives for the individual program areas.

Objectives

Obj# Objective

11 Seek new scholarship opportunities for customers in any program.

12 Athletic staff seek sponsorships for programs that can alleviate some costs to customer.

19 Develop a Departmental plan to seek outside revenue sources.

40 Review and evaluate program fee philosophy and process.

50 Evaluate job duties and responsibilities of center supervisors.

57 Evaluate impact of the scholarship program on the budget.

62 Establish a five-year tennis club general maintenance and capital project plan.

Objectives

Obj#	*Objective*
63	Examine custodial needs of District recreational facilities.
64	Evaluate impact of multi family member discounts for the same recreation program; what effect would these have on the budget?
68	Investigate use of contractual services at the tennis clubs.
104	Research need for a permanent skate park facility.
107	Evaluate current hours of building operation.
108	Evaluate hours of operation.
109	Investigate development of a dog park.
128	Create a programming team to improve and develop inter-departmental programming.
139	Promote healthy lifestyle programming within community.
140	Evaluate what the District provides for teens.
152	Evaluate current program offerings and determine growth potential.
160	Investigate implications of a growing senior population and the impact it will have on Park District programming.
161	Determine if athletic programs are attracting new customers.
165	Explore options for bilingual programming for non-English speaking residents.
168	Explore inter-departmental programs with staff.
172	Monitor staff involvement in community and professional organizations.
177	Develop a plan to encourage staff to participate in professional associations.
188	Explore national and regional health and fitness initiatives.
206	Assist Recreation/Facility staff regarding marketing efforts in their areas.
228	Annually involve Finance Department staff in Rec/Facility staff meetings to review processes and promote communication.
257	Develop a plan to have athletic supervisors cross-train with each other.
258	Expand current community center training program.
262	Revise community center operational manuals to include a procedure for continual updating.
268	Develop an annual review schedule for advisory committees.
269	Review with Museum administrator the effectiveness of the Museum Advisory Committee.
298	Evaluate customer service as it relates to athletics.

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities. They can also be developed to quantify outputs of a department or program.

	Actual 2005/06	Actual 2006/07	Actual 2007/08	Projected 2008/09	Proposed 2009/10
Total Operating Budget	$11,292,155	$10,967,326	$11,842,642	$1,231,542	$13,163,781
$ Spent on Operating Expenses per Capita	$147	$141	$152	$16	$169
Full-time-IMRF	32	33	34	34	34
Part-time-IMRF	26	26	26	30	30
Part-time Regular/Short-Term (Non-IMRF)	1022	995	995	1051	1065
Number of Full-time Employees or Full-time Equivalents	1080	1054	1055	1115	1129
Classes Offered	2,797	2,783	2,783	2,785	2,793
Registrants	65,711	71,551	73,791	76,004	76,232
Total Participation Hours	1,075,346	1,088,570	1,104,694	1,137,835	1,141,249
Forest View Tennis/Racquetball Memberships	956	985	1,061	1,061	1,075
Heritage Tennis Club Memberships	579	612	554	527	537
Golf Rounds, Arlington Lakes Golf Club	47,407	43,142	44,890	42,742	43,160
Golf Rounds, Nickol Knoll Golf Club	17,176	15,228	14,065	15,000	16,100
Public Swim Attendance	197,973	182,140	191,159	188,757	190,000
Youth Sports Participation	9,821	10,269	10,031	10,232	10,437
Adult Sports Participation	7,306	8,434	7,408	7,556	7,707

Budget by Fund

Administrative Funds 79-80
Corporate Fund 81-88
Pension Fund 90-91
Insurance Fund 92-93
Audit Fund 94-95
NWSRA Fund 96-97
Debt Service Fund 98-101

Recreation and Facilities Funds 103
Recreation Fund 104-114
Nickol Knoll Golf Club Fund 115-121
Forest View Racquet & Fitness Club Fund 122-130
Museum Fund 131-136
Arlington Lakes Golf Club Fund 137-146
Heritage Tennis Club Fund 147-155

Administrative Funds

General Corporate Fund – to account for resources associated with the Park District that are not legally, or by sound financial management, to be accounted for in another fund.

Pension Fund – to account for revenues derived from a specific annual property tax levy and expenditures of these monies for employer contributions, which are fixed by law, and subsequently paid to the state-sponsored Illinois Municipal Retirement Fund or Social Security Administration.

Insurance Fund – to account for revenues derived from a specific annual property tax levy and expenditures of these monies for Workman's Compensation and Liability Insurance for the District.

Audit Fund – to account for revenues derived from a specific annual property tax levy and expenditures of these monies for the annual audit of the Park District.

NWSRA Fund – to account for revenues derived from a specific annual property tax levy and expenditures of these monies to the Northwest Special Recreation Association to provide special recreation programs for the physically and mentally challenged.

Debt Service Fund – to account for the accumulation of resources and payment of general obligation bond principal and interest.

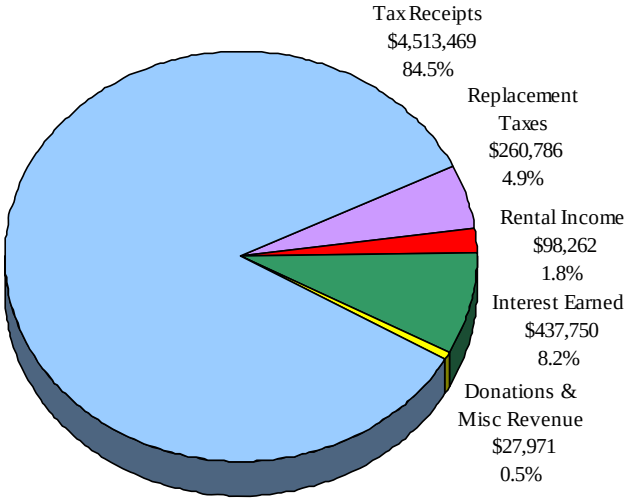
Arlington Heights Park District
General Corporate Fund

The **General Corporate Fund** is the Park District's major operating fund. All revenues that, by law or for administrative control, are not in separate funds are deposited in the General Corporate Fund. A major portion of the revenues is derived from a specific annual property tax levy, and expenses of these monies are used toward the maintenance and repair of parks and facilities throughout the Park District. Administrative service expenses are also funded with these monies.

Since 1925, the Arlington Heights Park District has provided parks and recreational facilities and programs for all ages, and well-planned open spaces for the enjoyment of all Village residents. The Park District maintains 58 parks and 715.09 acres of land. There are neighborhood parks or playlots within a half-mile of most homes and a community center (with outdoor pool) no farther than a mile or so from each neighborhood. The Park District's goal is to plan quality recreation facilities and programs so all ages can grow and develop as they enjoy leisure activities. The Park District takes pride in providing quality service, planned improvements and developments, future planning, and participant involvement and acceptance.

Revenues

Revenues are budgeted at $5,338,238, a 6.8% increase from the 2008/09 projected actual. The following chart illustrates the relationship between revenue categories.



	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10
Revenue					
Tax Receipts, Current	$ 3,858,843	3,948,241	4,349,275	4,336,391	4,513,469
Replacement Tax Receipts	230,190	262,537	253,190	261,786	260,786
Rental Income	102,475	93,875	95,400	103,614	98,262
Interest Earned	644,229	490,656	425,000	274,196	437,750
Donations & Misc Revenue	22,943	42,563	27,156	24,354	27,971
Total	$ 4,858,680	4,837,872	5,150,021	5,000,341	5,338,238

Real Estate Taxes

The Corporate Fund has a tax rate ceiling of 17.5¢ per $100 of assessed valuation. The tax cap has reduced this rate to 14¢ per $100 of assessed valuation. The General Corporate Fund reflects a 4.1% increase over the 2008/09 projections.

Replacement Tax Revenues

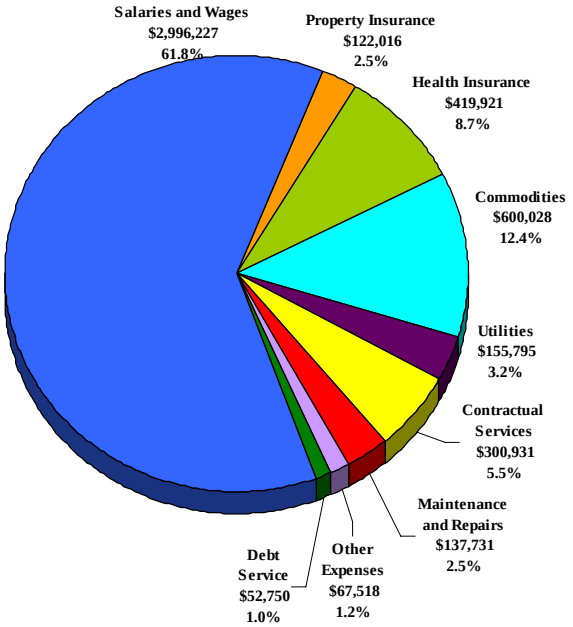
The State of Illinois has estimated that the District will receive $260,786 in replacement tax revenue, this is a .4% decrease from last year's projected actual. The Corporate Replacement Tax has served as a stable source of revenue for the Park District since 1979. Enacted by the State of Illinois as a replacement for the personal property tax, the tax is distributed to local governments as a share of the Corporate Income Tax.

Interest Income

During 2008/09, the Park District was able to invest a majority of its funds at an average rate of 3%. Current interest rates are averaging right around 2.75%. These rates are anticipated to continue to slowly decrease in 2009/10.

Expenditures

Expenses are budgeted at $4,849,657, a .4% increase from the 2008/09 projected actual. The following chart illustrates the relationship between expense categories.



	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10
Expense					
Salaries and Wages	$ 2,523,362	2,576,294	2,906,561	2,764,512	2,996,227
Property Insurance	83,967	87,610	90,000	88,822	122,016
Health Insurance	304,712	280,407	359,246	328,207	419,921
Commodities	483,336	548,383	570,815	577,505	600,028
Utilities	162,254	164,039	168,532	149,313	155,795
Contractual Services	221,905	259,769	300,931	272,367	288,509
Maintenance and Repairs	113,843	122,882	137,731	126,680	141,612
Other Expenses	50,772	67,998	67,518	69,875	72,394
Debt Service	53,512	53,177	52,750	52,733	53,155
Transfers In/Out	191,966	1,000,000	800,000	400,000	-
Total	$ 4,189,629	5,160,559	5,454,084	4,830,014	4,849,657

Salaries and Wages

Full-time salaries are budgeted at the current (or expected April 30, 2009) salaries of existing personnel. Vacancies have been budgeted at the middle salary range for each vacant position. Full-time accounts reflect full staffing levels for existing positions. Merit increases are based on a 3% increase for full-time salaries.

Property Insurance

This category is budgeted at 37.4% more than the current 2008/09 projected actual. The property insurance premium is determined using the replacement costs of our parks and facilities. This increase is due to the completion of the Sunset Meadows and Pioneer Park projects.

Insurance

This category is 8.7% of the General Corporate Fund Budget and is budgeted at 27.9% more than the 2008/09 projected actual. The proposed budget projects a 15% increase in premiums and anticipates full staffing. In 2006/07, the Park District selected a new health insurance plan. The

plan selected was a high-deductible plan with an HRA (Health Reimbursement Account). This plan has helped to maintain premium costs. The budget also includes an increase in funding of the HRA liability based on 2008/09 anticipated experience and self-insuring more of the cost.

Commodities
This category reflects a 5.5% ($22,523) increase over the 2008/09 projected actual. The major increase in this category is due to higher costs for fertilizer and fuel prices.

Utilities
This category is budgeted at 3.2% ($6,482) more than the 2008/09 projected actual. The utility budget has been prepared based on 2008/09 usage and increased utilities for moving the operation to the Davis Street II Service Center.

Contractual Services
This category is budgeted at 5.9% ($16,142) increase over 2008/09 projected actual. This category includes $32,500 for the geese control program. The geese control program is being expanded to include Nickol Knoll, Centennial, Heritage, Pioneer, Camelot, Sunset Meadows, Recreation, Olympic, and Carefree parks, in addition to Lake Arlington and Patriots Park.

Maintenance & Repairs
This category is budgeted at less than 2.9% (14,932) more than the 2008/09 projected actual.

Other Expense
This category is budgeted at a 3.6% ($2,519) increase over the 2008/09 projected actual.

Transfers In/Out
This category is budgeted for no increase. The 2005/06 amount was a transfer to the Arlington Lakes Golf Club to help with replacing the irrigation system. In 2007/08, the Capital Improvement Fund was created with a transfer of $1 million to accumulate funds for land acquisition and new projects.. It is anticipated that $400,000 witll be transferred at the end of April 2009.

Debt Service
The debt service payment of $53,155 relates to the purchase of the 2004 N. Fernandez property. These debt payments are paritally offset with rental income. There are two years remaining on the debt maturity schedule:

Fiscal Year	Payment Date	2004 N. Fernandez Principal	Interest	Total
	10/1/2009	49,000	2,742.15	
4/30/2010	4/1/2010	-	1,411.80	53,153.95
4/30/2011	10/1/2010	52,000	1,411.80	53,411.80
		101,000	5,565.75	106,565.75
Net Interest Rate			5.43%	

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Summary
01 - General Corporate Fund

Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
Revenue							
Real Estate Taxes	3,858,843	3,948,241	4,349,275	4,336,391	4,513,469	4	3.8
Replacement Tax Receipts	230,190	262,537	253,190	261,786	260,786	0	3
Rental Income	102,475	93,875	95,400	103,614	98,262	-5	3
Interest Earned	644,229	490,656	425,000	274,196	437,750	60	3
Donations & Misc Revenue	22,943	42,563	27,156	24,354	27,971	15	3
Total Operating Revenue	4,858,680	4,837,872	5,150,021	5,000,341	5,338,238	7	3.7
Expense							
Salaries and Wages	2,523,362	2,576,294	2,906,561	2,764,512	2,996,227	8	3
Property Insurance	83,967	87,610	90,000	88,822	122,016	37	36
Health Insurance	304,712	280,407	359,246	328,207	419,921	28	17
Commodities	483,336	548,383	570,815	577,505	600,028	4	5
Utilities	162,254	164,039	168,532	149,313	155,795	4	-8
Contractual Services	221,905	259,769	300,931	272,367	288,509	6	-4
Maintenance and Repairs	113,843	122,882	137,731	126,680	141,612	12	3
Other Expenses	50,772	67,998	67,518	69,875	72,394	4	7
Total Operating Expenses	3,944,151	4,107,382	4,601,334	4,377,281	4,796,502	10	4
Debt Service	53,512	53,177	52,750	52,733	53,155	1	1
Transfers In/Out	191,966	1,000,000	800,000	400,000	-	-100	-100
Total Corporate Fund Expenses	4,189,629	5,160,559	5,454,084	4,830,014	4,849,657	0	-11
Fund Operating Totals							
Total Revenue	4,858,680	4,837,872	5,150,021	5,000,341	5,338,238	7	4
Total Expenses	3,944,151	4,107,382	4,601,334	4,377,281	4,796,502	10	4
Gross Surplus/Deficit	914,529	730,490	548,687	623,060	541,736		
Fund Totals After Debt Service and Transfers							
Total Revenue	4,858,680	4,837,872	5,150,021	5,000,341	5,338,238	7	4
Total Expenses	4,189,629	5,160,559	5,454,084	4,830,014	4,849,657	0	-11
Net Surplus/Deficit	669,051	(322,687)	(304,063)	170,327	488,581		
Est. Fund Balance - Beg of Year	4,293,272	4,962,323	4,639,636	4,639,636	4,809,963		
Designated for Subsequent Years	2,092,595	2,338,644	2,305,116	2,092,568	2,392,139		
Undesignated	2,869,728	2,300,992	2,030,457	2,717,395	2,906,405		
Est. Fund Balance - End of Year	4,962,323	4,639,636	4,335,573	4,809,963	5,298,544		

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Detail
01 - General Corporate Fund

Account Number	Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
	Revenue							
411000	Real Estate Taxes	3,858,843	3,948,241	4,349,275	4,336,391	4,513,469	4	4
411300	Replacement Tax Receipts	230,190	262,537	253,190	261,786	260,786	0	3
411400	Rental Income	102,475	93,875	95,400	103,614	98,262	-5	3
412000	Interest Earned	644,229	490,656	425,000	274,196	437,750	60	3
414100	Donations & Misc Revenue	22,943	42,563	27,156	24,354	27,971	15	3
	Total Operating Revenue	4,858,680	4,837,872	5,150,021	5,000,341	5,338,238	7	4
	Expense							
511000	Executive Director	68,456	111,142	78,000	93,784	74,360	-21	-5
511200	Director of Finance and Personnel	58,962	62,633	62,854	63,233	65,323	3	4
511500	Director of Parks and Planning	105,601	149,468	113,433	114,105	117,970	3	4
511900	Administrative, Full-time	341,837	340,220	377,766	415,025	449,195	8	19
512100	Administrative, Part-time	82,703	64,800	106,215	87,000	87,000	0	-18
512200	Park Planner	104,343	77,432	113,945	107,814	117,710	9	3
512300	Custodians, Full-time	30,833	39,877	41,003	42,626	42,626	0	4
512800	Maintenance Labor, Full-time	1,170,920	1,135,034	1,281,112	1,231,345	1,332,356	8	4
513000	Maintenance Labor, Part-time	173,388	165,967	191,712	180,194	193,997	8	1
513300	Overtime	65,443	94,862	73,776	77,873	76,707	-1	4
513500	Maintenance Area Supervisors	290,562	308,623	308,084	322,013	322,013	0	5
513525	Maintenance Labor, Chargeback	(18,436)	(15,616)	(21,268)	(21,268)	(22,119)	4	4
514902	Other Salaries & Wages	35,160	27,370	40,451	39,641	42,407	7	5
514904	Merit Evaluations	-	-	128,996	-	85,555	NA	-34
515500	Courier	13,590	14,482	10,482	11,127	11,127	0	6
	Total Salaries and Wages	2,523,362	2,576,294	2,906,561	2,764,512	2,996,227	8	3
522000	Property Insurance Premiums	83,967	87,610	90,000	88,822	122,016	37	36
525500	Health Insurance	304,712	280,407	359,246	328,207	419,921	28	17
	Total Insurance	388,679	368,017	449,246	417,029	541,937	30	21

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Detail
01 - General Corporate Fund

Account Number	Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
531000	Printed Supplies	1,778	2,697	3,574	3,002	3,619	21	1
531200	Graphic Arts Supplies	1,101	1,098	3,750	1,001	3,273	227	-13
531300	Office Supplies	14,153	16,110	18,500	16,072	19,055	19	3
531400	Data Processing Supplies	13,105	13,097	16,500	12,068	16,995	41	3
532000	Landscape Materials	89,921	94,931	106,743	124,821	111,257	-11	4
532400	Wearing Apparel	14,144	13,410	17,382	15,867	17,412	10	0
532500	Recreation Supplies	-	4,078	3,000	-	3,090	NA	3
532700	Photography Supplies	651	100	2,500	2,500	2,515	1	1
532720	Marketing Promotions	3,684	8,877	7,000	4,576	7,210	58	3
532800	Periodicals And Books	785	730	800	894	824	-8	3
533300	Lumber Materials	8,702	6,941	9,445	7,500	9,728	30	3
533800	Small Tools	8,257	10,366	12,519	12,318	12,792	NA	2
533900	Structural/Shop Materials	14,040	12,562	16,115	13,700	16,115	31	0
534200	Gasoline, Oil & Antifreeze	97,437	122,891	107,524	129,401	123,761	803	15
535000	Electrical Supplies	36,294	33,020	32,581	32,189	33,558	-74	3
536300	Paints & Solvents-Non Pool	6,492	8,624	11,412	9,000	11,803	-63	3
537100	Parts/Fittings-Motor Vehicles	67,108	74,013	65,000	66,500	68,000	656	5
537500	Parts/Fittings-Recreation Equipment	14,013	9,035	14,491	13,576	14,926	-78	3
537600	Parts/Fittings-Mowing Equipment	28,919	28,437	37,378	30,078	37,378	175	0
537700	Parts/Fittings-Plumbing	12,168	11,007	14,317	14,500	14,747	-51	3
537750	Parts/Fittings-Heating	21,354	19,777	18,500	19,000	19,055		3
533400	Parts/Fittings-Other Equipment	-	-	908	860	918	7	1
537900	Construction Materials	4,598	7,260	10,196	10,028	10,250	2	1
539900	Other Commodities	2,958	7,014	6,475	5,958	6,612	11	2
539900	Non-capital Assets	21,674	42,308	34,205	32,096	35,135	9	3
	Total Commodities	483,336	548,383	570,815	577,505	600,028	4	5
540200	Electric	30,283	29,668	42,274	32,791	34,431	5	-19
540500	Telephone	77,091	69,813	84,729	70,202	71,606	2	-15
540700	Water	9,828	9,318	9,455	9,003	9,455	5	0
540900	Gas Heat	45,052	55,240	32,074	37,317	40,303	8	26
	Total Utilities	162,254	164,039	168,532	149,313	155,795	4	-8

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Detail
01 - General Corporate Fund

Account Number	Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
541050	Rental, Storage Area	5,532	4,076	4,800	4,507	4,590	2	-4
541100	Equipment Rental	9,142	4,949	5,953	6,713	6,113	-9	3
541400	Printing & Binding	15,947	15,663	14,000	14,363	15,210	6	9
542100	Refuse Disposal	38,581	39,555	46,067	46,518	46,987	1	2
542300	Postage	15,994	17,705	19,200	20,024	19,776	-1	3
542500	License & Permits	1,672	1,275	2,926	2,926	4,086	40	40
542800	Legal Services	21,342	16,174	30,000	17,183	18,233	6	-39
542900	Legal Publications	3,918	522	3,200	1,389	3,296	137	3
543100	Professional Services	36,570	56,520	55,818	54,565	56,633	4	1
543101	Data Processing Services	41,402	32,043	37,500	41,400	38,625	-7	3
543200	Advertising, Display	3,292	8,637	7,100	6,743	7,313	8	3
543300	Association Dues	13,300	12,264	14,795	13,092	15,246	16	3
549850	Environmental Services	-	28,498	40,000	30,000	32,500	8	-19
549900	Other Contractual Services	15,213	21,888	19,572	12,944	19,901	54	2
	Total Contractual Services	221,905	259,769	300,931	272,367	288,509	6	-4
551000	M & R - Buildings	11,899	26,446	16,658	16,224	17,158	6	3
552000	M & R - Grounds	45,688	41,429	47,416	45,046	48,839	8	3
553000	M & R - Paving	-	3,577	6,013	3,648	6,013	65	0
553500	M & R - Fencing	887	3,462	3,295	2,258	3,329	47	1
555500	M & R - Machinery & Equipment	2,288	1,866	2,248	2,200	2,315	5	3
556000	M & R - Vehicles	36,035	23,853	31,066	30,801	31,998	4	3
556300	M & R - Communication Equipment	2,181	2,246	9,454	7,490	9,731	30	3
556500	M & R - Fire & Safety Systems	4,164	5,512	6,325	5,078	6,515	28	3
557900	M & R - Office Equipment	10,102	13,462	13,756	12,335	14,169	15	3
559900	M & R - Other	599	1,029	1,500	1,600	1,545	-3	3
	Total Maintenance and Repairs	113,843	122,882	137,731	126,680	141,612	12	3
570600	Mileage Reimbursement	973	1,100	3,200	1,512	2,950	95	-8
570700	Public Relations	23,398	33,274	22,403	35,180	22,429	-36	0
570710	Publicity/Public Relations	2,981	2,235	4,000	2,039	4,000	96	0

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Detail
01 - General Corporate Fund

Account Number	Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
570800	Personnel Expense	13,645	13,072	11,665	11,820	11,915	1	2
570850	Tuition Reimbursement	-	-	2,400	650	6,650	923	177
570900	Conference/Training Expense	9,202	17,960	20,750	15,343	21,350	39	3
571000	Travel Expense	573	357	3,100	3,331	3,100	-7	0
	Total Other Expenses	50,772	67,998	67,518	69,875	72,394	4	7
	Total Operating Expenses	3,944,151	4,107,382	4,601,334	4,377,281	4,796,502	10	4
662075	Debt Service	53,512	53,177	52,750	52,733	53,155	1	1
628000	Transfer In/Out	191,966	1,000,000	800,000	400,000	-	-100	-100
	Total Debt Service & Transfers	245,478	1,053,177	852,750	452,733	53,155	-88	-94
	Total Corporate Fund Expenses	4,189,629	5,160,559	5,454,084	4,830,014	4,849,657	0	-11
	Fund Operating Totals							
	Total Revenue	4,858,680	4,837,872	5,150,021	5,000,341	5,338,238	7	4
	Total Expenses	3,944,151	4,107,382	4,601,334	4,377,281	4,796,502	10	4
	Gross Surplus/Deficit	914,529	730,490	548,687	623,060	541,736		
	Totals After Debt Service and Transfers							
	Total Revenue	4,858,680	4,837,872	5,150,021	5,000,341	5,338,238	7	4
	Total Expenses	4,189,629	5,160,559	5,454,084	4,830,014	4,849,657	0	-11
	Net Surplus/Deficit	669,051	(322,687)	(304,063)	170,327	488,581		
	Est. Fund Balance - Beg of Year	4,293,272	4,962,323	4,639,636	4,639,636	4,809,963		
	Designated for Subsequent Years	2,092,595	2,338,644	2,305,116	2,092,568	2,392,139		
	Undesignated	2,869,728	2,300,992	2,030,457	2,717,395	2,906,405		
	Est. Fund Balance - End of Year	4,962,323	4,639,636	4,335,573	4,809,963	5,298,544		

Arlington Heights Park District
Pension Fund

The **Pension Fund** was established to account for revenues derived from a specific annual property tax levy, as well as employee contributions, which are fixed by law and subsequently paid to the state-sponsored Illinois Municipal Retirement Fund.

The Park District contributes to the Illinois Municipal Retirement Fund (IMRF), a multiple-employer public employee retirement system that acts as a common investment and administrative agent for 2,800 local governments and school districts in Illinois. The Park District's total payroll estimated for fiscal year ended April 30, 2010, is $10,717,500. Of this amount, $6,553,710 in payroll earnings is estimated to be covered by the IMRF system.

All employees hired in positions that meet or exceed the prescribed annual hourly standard of one thousand hours must be enrolled in IMRF as participating members. Participating members are required to contribute 4.5% of their annual salary to IMRF. The Park District is required to contribute the remaining amounts necessary to fund the system, using the actuarial basis specified by statute. Amounts budgeted are based on the total authorized positions and salary levels proposed in the operating funds.

The actuarial rate for the 2009 calendar year is 11.05% of participating members' salaries. This is a 2% increase from last year.

Impact of 2008 Investment Returns on Employer Funding Status, Employer Reserves, and Future Employer Contribution Rates

This preliminary information is based on unaudited investment return data and projected actuarial information. Finalized information will be available in early May 2009.

Economic events in 2008 were unprecedented in their scope, speed, and depth. Sharp drops in domestic and global investment markets resulted in significant losses for all investors, large and small. IMRF is not immune to global economic events. The estimated 2008 investment return for IMRF is -24.8%. This return translates into investment loss of approximately $6.1 billion. The magnitude of this loss has a severe impact on employers' funded status and reserves as of December 31, 2008, and will dramatically impact employer contribution rates for 2010.

The IMRF Board of Trustees recognizes the budget challenges our employers face and is poised to adopt a plan to moderate the impact of the 2008 investment losses on employers. At its February 27, 2009, meeting, the IMRF Board will discuss:

- Changing two actuarial techniques which will provide short-term and longer-term relief for employer rates and funded status.
- Adopting a phase-in plan for employer contribution rates which would cap most employer increases at a fixed percentage which will provide immediate rate relief in 2010 and subsequent years.

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Detail
03 - Pension Fund

Account Number	Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
	Revenue							
411000	Real Estate Taxes	1,232,989	1,365,453	1,497,125	1,436,680	1,439,250	0	-4
	Total Administrative Revenue	1,232,989	1,365,453	1,497,125	1,436,680	1,439,250	0	-4
	Expense							
528000	Pension-IMRF	615,304	620,669	647,816	631,086	662,641	5	2
528500	Pension-FICA	567,948	584,887	615,606	624,131	644,358	3	5
	Total Pension Contribution	1,183,252	1,205,556	1,263,422	1,255,217	1,306,999	4	3
	Fund Operating Totals							
	Total Revenues	1,232,989	1,365,453	1,497,125	1,436,680	1,439,250	0	-4
	Total Expenses	1,183,252	1,205,556	1,263,422	1,255,217	1,306,999	4	3
	Net Surplus/Deficit	49,737	159,897	233,703	181,463	132,251		
	Est. Fund Balance - Beg of Year	(139,262)	(89,525)	70,372	70,372	251,835		
	Est. Fund Balance - End of Year	(89,525)	70,372	304,075	251,835	384,086		

The **Liability Insurance Fund** is a Special Revenue Fund established to account for revenues derived from a specific annual property tax levy and expenditures of these monies for Workman's Compensation and Liability Insurance for the District.

The Park District has been a member of the Park District Risk Management Agency (PDRMA) since 1985. PDRMA has over 150 members who have formed an insurance pool in order to obtain better control of the insurance market and risk management. PDRMA provides comprehensive coverage to all members for property, boiler and machinery, crime and lost revenues; for general liability, auto liability and public officials' errors and omissions; workers compensation and employer's liability, as well as volunteer medical accident coverage.

Liability insurance premiums are calculated based on operating expenses of an individual agency as a percent of the total operating expenses of all agencies. Workers' Compensation premiums are based on estimated payrolls. Initial contributions are determined in advance of each membership year based on the individual member's experience, and the funding needs for the membership year. The Board of Directors may require that supplemental contributions be made by members to ensure that adequate funds are available to meet the obligations applicable to the membership year.

At December 31, 2007, the total equity of PDRMA was $35,166,437 and as of October 31, 2008, the total equity of PDRMA was $40,407,328. The Park District's total contribution for 2008 is $359,431 and for 2009 the contribution is 374,825. This is a 4% increase. Property insurance increased by 37% and is paid for by the Corporate Fund. All other lines decreased by 6% and are reflected in this fund.

Stability in Difficult Times

2008 was a challenging year. The market value of PDRMA's investments declined 10.76%. Diversification, PDRMA's conservative investment policy has protected PDRMA members from the level of impairment that other entities experienced.

In 1996 the PDRMA members started a rate stabilization program to insulate the members from the uncertainty of the financial and reinsurance market cycles. The goal of that rate stabilization program was to use accumulated member balances to maintain member contribution increases at the same level as member exposure increases. The funds for rate stabilization were designated in 1996; however, the rate stabilization funds were first used to offset member contributions in 2002. Since then, a total of $12.4 million has been used to stabilize member contributions. PDRMA members are making contributions to PDRMA at the same rate per dollar of operating expenditures and payroll for coverage in 2009 as they paid in 2001.

In addition to rate stability, members receive stability in coverage availability and limits. The 2009 coverage documents and insurance policies remain essentially unchanged from 2008, and the liability limits have been increased. In 2008, members were provided with a liability coverage limit of $16.5 million per occurrence. For 2009, the liability coverage limit has been increased to $21.5 million per occurrence due to favorable liability insurance market conditions and the members' good loss history.

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Detail
04 - Insurance Fund

Account Number	Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
	Revenue							
411000	Real Estate Taxes	295,596	279,294	279,125	259,285	252,500	-3	-10
414100	Donations & Misc Revenue	1,600	-	-	-	-	0	0
	Total Administrative Revenue	297,196	279,294	279,125	259,285	252,500	-3	-10
	Expense							
522000	Liability Premiums	116,426	116,665	115,000	114,618	109,879	-4	-4
524000	Workers' Compensation	146,980	157,608	156,000	155,990	139,855	-10	-10
527000	Unemployment Compensation	12,350	11,562	12,000	5,000	10,000	100	-17
	Total Insurance	275,756	285,835	283,000	275,608	259,734	-6	-8
531300	Office Supplies	1,511	130	-	-	-	0	0
532500	Program Supplies	3,917	-	-	-	-	0	0
	Total Commodities	5,428	130	-	-	-	0	0
543100	Professional Services	8,614	-	-	-	-	0	0
543300	Association Dues	1,785	234	-	-	-	0	0
	Total Contractual Services	10,399	234	-	-	-	0	0
570600	Mileage Reimbursement	1,323	-	-	-	-	0	0
570900	Conference/Training Expense	3,048	-	-	-	-	0	0
	Total Other Expenses	4,371	-	-	-	-	0	0
	Total Operating Expenses	295,954	286,199	283,000	275,608	259,734	-6	-8
	Fund Operating Totals							
	Total Revenues	297,196	279,294	279,125	259,285	252,500	-3	-10
	Total Expenses	295,954	286,199	283,000	275,608	259,734	-6	-8
	Net Surplus/Deficit	1,242	(6,905)	(3,875)	(16,323)	(7,234)		
	Est. Fund Balance - Beg of Year	300,811	302,053	295,148	295,148	278,825		
	Designated for Subsequent Years	161,172	150,193	147,936	137,421	133,825		
	Undesignated	140,881	144,955	143,337	141,404	137,766		
	Est. Fund Balance - End of Year	302,053	295,148	291,273	278,825	271,591		

Arlington Heights Park District
Public Audit Fund

The **Public Audit Fund** was established to account for revenues derived from a specific annual property tax levy and expenditures of these monies for the annual audit of the District. The Illinois Revised Statutes require that an annual independent audit of all accounts of the Park District be performed by a certified public accountant designated by the Park Board of Commissioners. This requirement has been met, and the Park District has retained the firm, Sikich, LLP, as its certified independent auditor.

The Park District also retains the services of an internal auditor to review the accounts payable operations. This internal auditor reviews all invoices and checks their compliance with prescribed procedures.

Government Finance Officers Association's *Certificate of Achievement in Financial Reporting* has been applied for and received each year since 1987.

Sikich, LLP were appointed as auditors for the District for fiscal years ending April 30, 2008, April 30, 2009, and April 30, 2010. The proposed fees will increase by the greater of the Consumer Price Index (CPI) or 3%, for years ended April 30, 2009, and April 30, 2010. At 3%, this would be $24,400; $25,400 and $25,425 respectively.

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Detail
05 - Audit Fund

Account Number	Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
	Revenue							
411000	Real Estate Taxes	29,075	20,179	10,150	17,296	25,250	46	149
	Total Administrative Revenue	29,075	20,179	10,150	17,296	25,250	46	149
	Expense							
543100	Professional Services	29,567	27,772	28,500	26,200	27,686	6	-3
	Total Operating Expenses	29,567	27,772	28,500	26,200	27,686	6	-3
	Fund Operating Totals							
	Total Revenues	29,075	20,179	10,150	17,296	25,250	46	149
	Total Expenses	29,567	27,772	28,500	26,200	27,686	6	-3
	Net Surplus/Deficit	(492)	(7,593)	(18,350)	(8,904)	(2,436)		
	Est. Fund Balance - Beg of Year	40,277	39,785	32,192	32,192	23,288	-28	-28
	Designated for Subsequent Years	15,853	5,250	5,380	9,167	13,383		
	Undesignated	23,932	26,942	8,463	14,121	7,470		
	Est. Fund Balance - End of Year	39,785	32,192	13,842	23,288	20,852		

Arlington Heights Park District
NWSRA Fund

The **NWSRA Fund** was established to account for revenues derived from a specific annual property tax levy and expenditures of these monies to the Northwest Special Recreation Association, to provide special recreation programs for the physically and mentally handicapped.

The Northwest Special Recreation Association (NWSRA) was formed in 1973 to provide recreation services to individuals with disabilities. The association is comprised of 17 member park districts located in the northwest suburbs of Chicago. Each member's contribution is based on 75% of the assessed valuation and 25% of the gross population. The NWSRA Board of Directors consists of one representative from each participating park district. The Board is responsible for establishing all major policies and changes therein and for approving all budgets, capital outlay, programming, and master plans.

Sixteen park districts served through the NWSRA include:
Arlington Heights, Bartlett, Buffalo Grove, Elk Grove, Hanover Park, Hoffman Estates, Inverness, Mt. Prospect, Palatine, Prospect Heights, River Trails, Rolling Meadows, Salt Creek, Schaumburg, South Barrington, Streamwood, and Wheeling.

NWSRA offers a variety of recreation programs throughout the year including bowling, swimming lessons, crafts, cooking, team sports, piano lessons, Special Olympics training, horseback riding, social clubs, and summer day camps. During holidays and between program sessions, NWSRA provides numerous special events, such as trips to sporting events, museums, concerts, dances, and park district facilities.

The passage of Public Act 93-0612 amended the Property Tax Extension Limitation Law. This Act in effect removed what is typically called the SRA levy from the property tax cap. The budget anticipates a large increase in real estate taxes over last year. This legislation allows a park district participating in a special recreation association to raise taxes by 4 cents per $100 of assessed valuation for special recreation. The increase will be used to:

- Support recreation inclusion
- Make existing recreational facilities accessible as required by ADA
- Enhance and expand existing program opportunities for residents with special needs

The Arlington Heights Park District’s contribution is based on an amount established and approved in October 2008.

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Detail
90 - NWSRA Fund

Account Number	Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
	Revenue							
411000	Real Estate Taxes	1,026,661	1,047,941	1,114,751	1,194,036	1,302,694	9	17
	Total Administrative Revenue	1,026,661	1,047,941	1,114,751	1,194,036	1,302,694	9	17
	Expense							
575000	NWSRA Contribution	391,049	416,917	433,535	433,535	505,817	17	17
575025	Recreation Overhead Contribution	122,270	130,797	148,000	137,184	161,224	18	9
575050	ADA Compliance Projects	150,106	411,801	772,531	726,016	536,725	-26	-31
	Total Operating Expenses	663,425	959,515	1,354,066	1,296,735	1,203,766	-7	-11
	Fund Operating Totals							
	Total Revenues	1,026,661	1,047,941	1,114,751	1,194,036	1,302,694	9	17
	Total Expenses	663,425	959,515	1,354,066	1,296,735	1,203,766	-7	-11
	Net Surplus/Deficit	363,236	88,426	(239,315)	(102,699)	98,928		
	Est. Fund Balance - Beg of Year	566,830	930,066	1,018,492	1,018,492	915,793		
	Designated for Subsequent Years	-	599,066	590,818	632,839	690,428		
	Undesignated	930,066	419,426	188,359	282,954	324,293		
	Est. Fund Balance - End of Year	930,066	1,018,492	779,177	915,793	1,014,721		

Arlington Heights Park District
Debt Service Fund

The **Debt Service Fund** was established to account for the accumulation of resources and payment of general obligation bond principal and interest. The Park District issues general obligation bonds to provide funds for acquisition and construction of major capital improvements. General obligation bonds were issued for general government activities, are direct obligations, and pledge the full faith and credit of the Park District.

On November 12, 2008, Moody's Investor Service, Inc. gave the Park District a rating upgrade to Aa1, basically citing well-managed financial operations that yield stable operations and ample reserve levels as the reason.

Refunding Limited Tax Capital Appreciation Park Bonds, Series 1997B.
$3,000,000 Limited Tax Capital Appreciation Bonds. These bonds refund Limited Tax General Obligation Bonds, Series, 1996A, dated December 1, 1996.

Refunding General Obligation (Alternate Revenue Source) Park Bonds, Series 1997E.
$7,220,000 Refunding General Obligation (Alternate Revenue Source) Park Bonds. These bonds refund General Obligation Park Bonds, Series 1993 (Alternate Revenue Source), dated April 1, 1993.

$15,000,000 General Obligation Referendum Park Bonds, Series 2001C.
These bonds were issued for the purpose of renovating pools at Camelot, Frontier, Heritage, and Olympic Parks. A referendum was passed in November 2000.

$10,000,000 General Obligation Limited Park Bonds, Series 2005.
These bonds were issued for the purpose of revitalizing Pioneer Park Community Center and for renovating and updating facilities, structures, tennis courts, and playgrounds under its current schedule of improvements.

$4,995,000 General Obligation Limited Park Bonds, Series 2008.
These bonds were issued for the purpose of renovating and updating facilities, structures, tennis courts, and playgrounds under its current schedule of improvements.

In January 2009, the Park District adopted an abatement ordinance to abate a portion of the Debt Service levy. This ordinance provides for the use of $600,000 of available funds to pay the principal and interest on the Bonds due on December 1, 2009, and June 1, 2010. This was done in order to provide a 2008 Tax Levy at a 0% increase based on community expectations during a time of economic weakness and uncertainty.

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Detail
16 - Debt Service Fund

Account Number	Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
	Revenue							
411000	Real Estate Taxes	3,157,234	3,094,220	3,266,261	2,990,662	3,020,190	1	-8
	Total Administrative Revenue	3,157,234	3,094,220	3,266,261	2,990,662	3,020,190	1	-8
	Expense							
549970	Bank Charges	975	974	1,000	993	1,030	4	3
578070	Interest	1,040,995	935,853	869,253	945,661	890,190	-6	2
578570	Principal	2,115,000	2,250,000	2,400,000	2,345,000	2,430,000	4	1
628000	Transfer In	-	-	-	(600,000)	-		
	Total Operating Expense	3,156,970	3,186,827	3,270,253	2,691,654	3,321,220	23	2
	Fund Operating Totals							
	Total Revenue	3,157,234	3,094,220	3,266,261	2,990,662	3,020,190	1	-8
	Total Expense	3,156,970	3,186,827	3,270,253	2,691,654	3,321,220	23	2
	Net Surplus/Deficit	264	(92,607)	(3,992)	299,008	(301,030)		
	Est. Fund Balance - Beg of Year	128,381	128,645	36,038	36,038	335,046		
	Est. Fund Balance - End of Year - Designated for Subsequent Years	128,645	36,038	32,046	335,046	34,016		

Arlington Heights Park District
16 - Debt Service Fund
Debt Maturity Schedule
04/30/09

Tax	Fiscal	1997B (CAB's) & 1997E			2001 Referendum Bonds			2005 Non-referendum Bonds			2008 Non-referendum Bonds			All General Obligation Issues		
Year	Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2008	2009	585,000	-	585,000	950,000	487,645	1,437,645	-	309,008	309,008	810,000	149,009	959,009	2,345,000	945,661	3,290,661
2009	2010	-	-	-	1,020,000	448,695	1,468,695	-	309,008	309,008	1,410,000	132,488	1,542,488	2,430,000	890,190	3,320,190
2010	2011	-	-	-	1,155,000	405,855	1,560,855	-	309,008	309,008	1,450,000	90,188	1,540,188	2,605,000	805,050	3,410,050
2011	2012	-	-	-	1,230,000	358,500	1,588,500	-	309,008	309,008	1,325,000	43,063	1,368,063	2,555,000	710,570	3,265,570
2012	2013	2,959,550	4,260,450	7,220,000	1,320,000	297,000	1,617,000	-	309,008	309,008	-	-	-	4,279,550	4,866,457	9,146,008
2013	2014	-	-	-	1,485,000	231,000	1,716,000	-	309,008	309,008	-	-	-	1,485,000	540,008	2,025,008
2014	2015	-	-	-	1,590,000	156,750	1,746,750	-	309,008	309,008	-	-	-	1,590,000	465,758	2,055,758
2015	2016	-	-	-	1,545,000	77,250	1,622,250	1,540,000	309,008	1,849,008	-	-	-	3,085,000	386,258	3,471,258
2016	2017	-	-	-	-	-	-	1,605,000	243,558	1,848,558	-	-	-	1,605,000	243,558	1,848,558
2017	2018	-	-	-	-	-	-	1,675,000	175,345	1,850,345	-	-	-	1,675,000	175,345	1,850,345
2018	2019	-	-	-	-	-	-	1,740,000	107,508	1,847,508	-	-	-	1,740,000	107,508	1,847,508
2019	2020	-	-	-	-	-	-	1,075,000	41,388	1,116,388	-	-	-	1,075,000	41,388	1,116,388
		3,544,550	4,260,450	7,805,000	10,295,000	2,462,695	12,757,695	7,635,000	3,039,859	10,674,859	4,995,000	414,746	5,409,746	26,469,550	10,177,749	36,647,300

Arlington Heights Park District
Computation of Legal Debt Margin
December 1, 2009

2008 equalized assessed valuation (estimated)	$ 3,197,262,463
	.575% Non-Referendum Bonds
Debt limitation - % of assessed valuation	$ 18,384,259
Amount of debt applicable to debt limit	
Non-referendum Bonds 2005 & 2008	12,630,000
Total Debt	12,630,000
Legal debt margin	$ 5,754,259

The overall legal debt limit for the Park District bonds is 2.875% of assessed valuation for total debt including referendum, contracts payable and non-referendum bonds.

The legal debt limit for non-referendum bonds is .575% of assessed valuation. Non-Referendum Limited General Obligation Park Bonds are bonds that are secured by the full faith and credit of the issuer. The debt service on these bonds is limited to $1,853, 017 per year.

Recreation and Facilities Funds

Recreation Fund – to account for the operations of the Recreation Fund. Financing is provided by a specific annual property tax to levy to the extent user charges (primarily program registration fees) are not sufficient to provide such financing.

Nickol Knoll Golf Club Fund – to account for the operations and maintenance of a nine-hole golf course. Operations include golf activities, food sales and sale of related services and merchandise. Financing is provided by the proceeds from user charges.

Forest View Racquet & Fitness Club – to account for the operations and maintenance of indoor racquet facilities and fitness equipment. Operations include rental of racquet courts and memberships to use the facilities. Financing is provided by the proceeds from user charges and program revenue.

Museum Fund – to account for revenues derived from a specific annual property tax levy and expenditures of these monies for the maintenance and operations of the museum.

Arlington Lakes Golf Club – to account for the operations and maintenance of an 18-hole golf course. Operations include golf activities, food sales and sale of related services and merchandise. Financing is provided by the proceeds from user charges.

Heritage Tennis Club – to account for the operations and maintenance of an indoor tennis facility. Operations include rental of racquet courts and memberships to use the facilities. Financing is provided by the proceeds from user charges and program revenue.

The **Recreation Fund** is a Special Revenue Fund established to account for the revenues and expenditures for specified purposes i.e., recreation. Financing is provided by a specific annual property tax levy to the extent user charges (primarily program registration fees) are not sufficient to provide such financing.

Description

Leisure for all ages: learn a craft, exercise to stay in shape, or find a fun and meaningful way to fill your precious leisure hours. The Park District's Recreation Department answers these needs with classes in cultural and performing arts, athletic activities, swimming programs, exercise classes, day camps, trips, and special events.

The program brochure, which contains information describing programs, is delivered four times a year to all Park District residents. There are five community centers serving Arlington Heights neighborhoods with gymnasiums, meeting rooms, heated outdoor pools, tennis courts, playgrounds, ball diamonds, picnic sites, and ice rinks. Each center schedules daytime classes, after-school and evening activities, offers sports programs, day camps, special events, and a place for drop-in, unstructured play.

The Olympic Swim Center, with its leisure activity pool, indoor pool and diving well, provides a year-round comprehensive swim program for all ages, along with public swim times.

Athletic programs include coordination of men's, women's and co-ed softball leagues, youth house league soccer, travel team soccer, summer pre-tee ball and tee ball, co-ed adult volleyball, and men's and youth basketball leagues. Other athletic programming includes junior high and high school volleyball, summer sports camps, and special events. Health and fitness classes vary in type and difficulty and include high- and low-impact aerobics, group power, early bird, and step programs.

Preschool programs are held at the five community centers, Olympic Indoor Swim Center, and Hasbrook Cultural Arts Center on a year-round seasonal basis. General preschool programs are offered for children three months through five years of age.

Park District camp programs for children in grades 1-5 include Sunny Meadows, Arlington Adventure, and Camp Arlington. With the exception of Camp Arlington, programs are offered on a seasonal basis at one of the five Park District community centers. Camp Arlington is held in conjunction with the School District 25 summer school program and is held at one of their schools. Kaleidoscope Camp is offered for children aged 3-7.

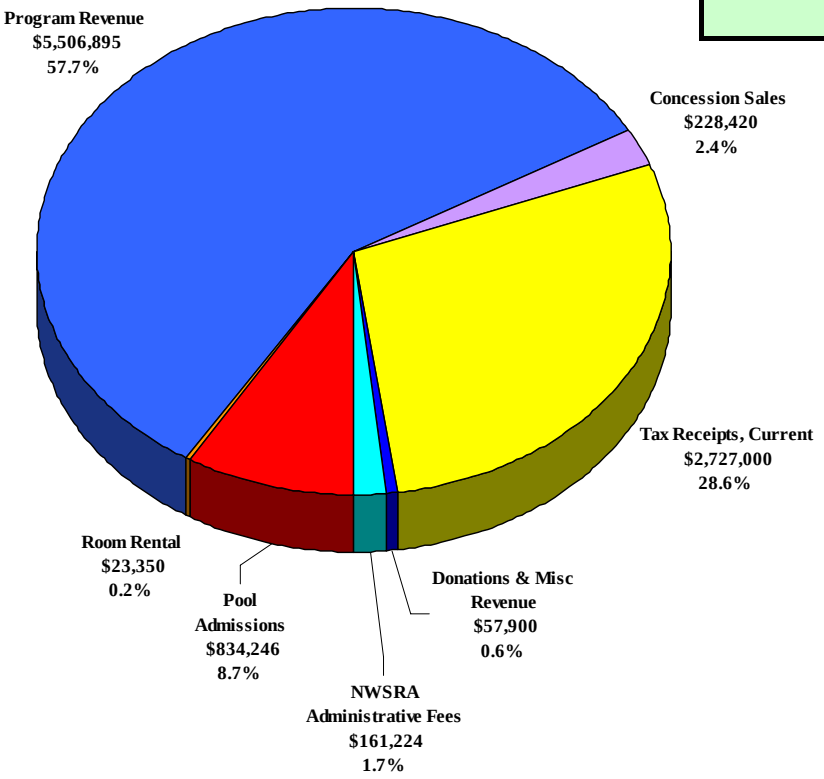
Performing and fine arts classes are taught at the Hasbrook Cultural Arts Center, Metropolis Performing Arts Centre, and the Administration Center. Air-conditioned dance rooms are offered at each location, as well as, wooden floors, mirrored walls and ballet barre. The art room at Hasbrook is fully-equipped for drawing, painting, sculpting, ceramics, and a host of craft classes.

Older adults have the opportunity to exercise, play bridge, learn to paint, try square dancing, and play pool at the Village Senior Center. The Senior Center is a cooperative venture of the Village of Arlington Heights, Park District and six other agencies that provide service to individuals aged 50 or older.

2009/10 Proposed Budget Highlights

Revenues are budgeted at $9,539,035, an increase of 3.2% over the 2008/09 projected actual. The following chart illustrates the relationship between revenue categories.

	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10
Revenue					
Tax Receipts, Current	$ 2,436,244	2,434,814	2,613,625	2,612,919	2,727,000
Donations & Misc Revenue	60,521	39,698	61,928	53,696	57,900
Room Rental	25,492	30,997	23,350	36,007	23,350
Concession Sales	199,044	213,187	221,827	218,031	228,420
NWSRA Administrative Fees	122,270	130,797	148,200	137,184	161,224
Pool Admissions	815,812	846,242	827,217	807,998	834,246
Program Revenue	5,059,564	5,357,732	5,402,040	5,368,423	5,506,895
Total	$ 8,718,947	9,053,467	9,298,187	9,234,258	9,539,035



Real Estate Taxes

The Recreation Fund has a maximum tax rate of 12¢ per $100 of assessed valuation. The tax cap has reduced this rate to 8¢ per $100 of assessed valuation. The Recreation Fund reflects a 4.2% increase over the 2008/09 projections.

Pool Admissions

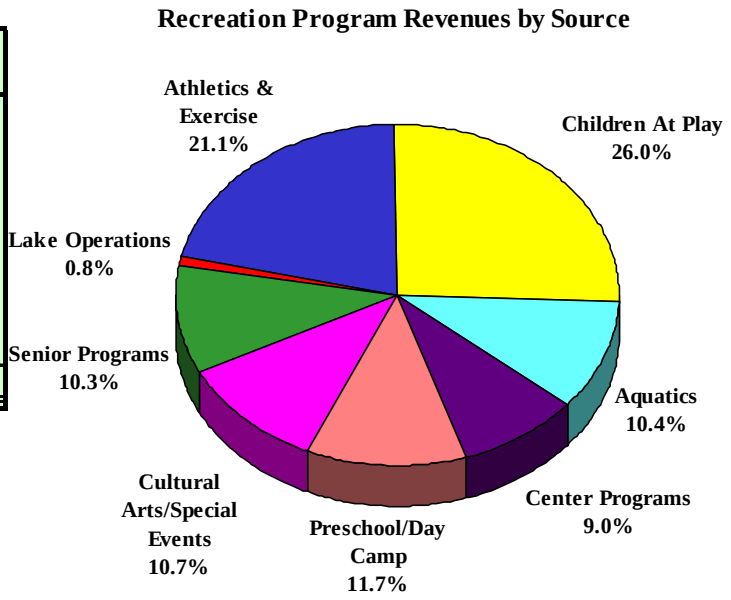
Overall, pool pass sales saw a 6% decline in 2008/09. This is the second consecutive year for the decline. Pass sale areas that saw an increase were resident and non-resident annual individual and winter resident and non-resident family. All other areas saw a decline. This can be attributed to the current economy. A large marketing campaign will take place during 2009/10 to increase pass sales.

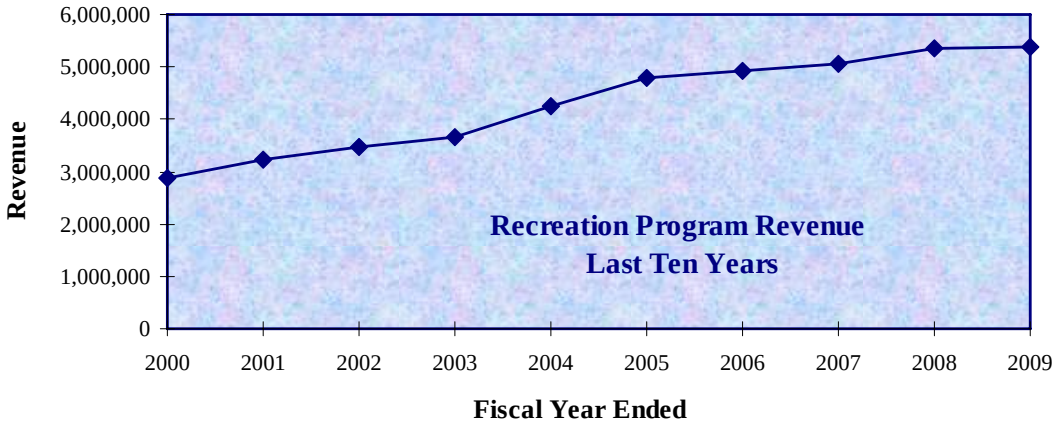
For the 2009/10 proposed budget, revenue in daily admissions is lower than the 2008/09 projection. Proposed revenue on daily admissions is based on a three-year average and pool pass fees increased by 3%.

Program Revenues

Program revenues continue to increase each year. Most program categories are increasing. The major increase is in Athletics & Exercise, Children at Play, and Center Programs categories. Program Revenues are budgeted at $5,506,895 for 2009/10, an increase of 2.6%. The largest percent of revenue comes from Athletics & Exercise, Children at Play, Preschool, and Day Camp program categories.

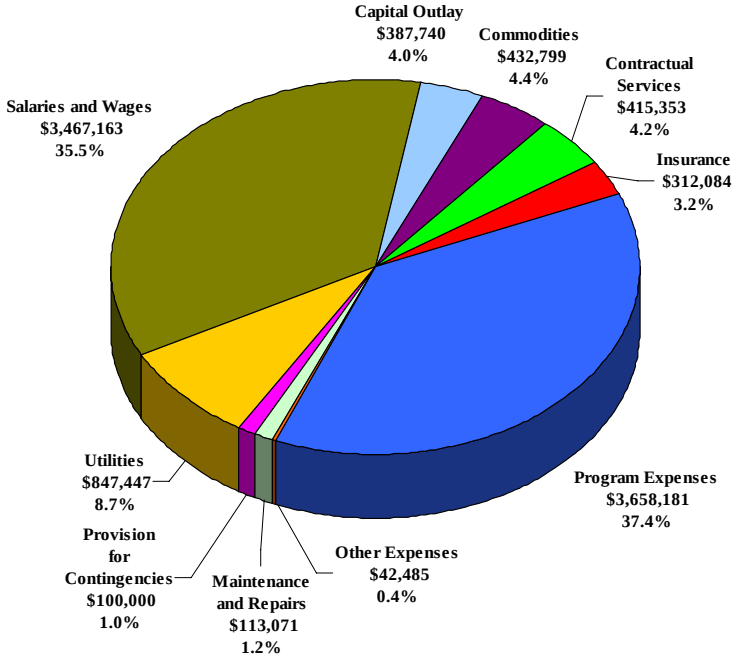
	Actual 06/07	Actual 07/08	Budget 08/09	Projected 08/09	Proposed 09/10
Lake Operations	$ 61,096	59,680	61,618	66,989	68,090
Athletics & Exercise	1,162,052	1,217,778	1,269,590	1,223,965	1,266,544
Children At Play	1,160,953	1,233,864	1,253,527	1,261,793	1,292,435
Aquatics	650,401	695,023	682,547	656,408	652,558
Center Programs	408,374	484,690	464,515	491,027	498,719
Preschool/Day Camp	689,047	713,409	698,042	694,404	714,637
Cultural Arts/Special Events	512,653	552,047	534,401	534,337	559,662
Senior Programs	414,988	401,241	437,800	439,500	454,250
Total - All Programs	$ 5,059,564	5,357,732	5,402,040	5,368,423	5,506,895





Expenses

Expenses are budgeted at $9,776,323, an increase of 7.1% from the 2008/09 projected actual. The following chart illustrates the relationship between expense categories.



	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10
Expense					
Salaries and Wages	$ 2,947,566	3,131,679	3,347,444	3,307,538	3,467,163
Insurance	218,702	229,835	263,922	279,645	312,084
Commodities	358,807	444,209	423,862	427,361	432,799
Utilities	601,404	714,666	786,090	824,140	847,447
Contractual Services	374,225	363,254	421,714	418,171	415,353
Maintenance and Repairs	79,311	77,064	117,105	103,074	113,071
Other Expenses	41,164	46,388	43,434	40,249	42,485
Program Expenses	3,311,376	3,520,679	3,547,942	3,517,559	3,658,181
Capital Outlay	66,653	62,353	155,400	162,490	387,740
Provision for Contingencies	-	-	100,000	-	100,000
Total	$ 7,999,208	8,590,127	9,206,913	9,080,227	9,776,323

Salaries and Wages

Full-time salaries are budgeted at the current (or expected April 30, 2009) salaries of existing personnel. Vacancies have been budgeted at the middle salary range for each vacant position. Full-time accounts reflect full staffing levels for existing positions. Merit increases are based on a 3% increase for full-time salaries.

Insurance

This category is budgeted at 10.4% more than the 2008/09 projected actual. The proposed budget projects a 15% increase in premiums and anticipates full staffing. In 2006/07, the Park District selected a new health insurance plan. The plan selected was a high-deductible plan with an HRA (Health Reimbursement Account). This plan has helped to maintain premium costs. The budget also includes an increase in funding of the HRA liability based on 2008/09 anticipated experience and self-insuring more of the cost.

Commodities

Commodities are 1.3% ($5,438) more than the 2008/09 projected actual. This is mainly due to an increase in the cost of concession merchandise. Concession revenue has increased proportionately to account for the cost increases.

Utilities

This category is budgeted at 2.8% ($23,307) more than the 2008/09 projected actual. The utility budget has been prepared based on 2008/09 usage and increased utilities for Sunset Meadows athletic fields.

Contractual Services

This category is budgeted at a .7% decrease from the 2008/09 projected actual. Previously, postage was budgeted using the postal rates rather than the cost of the door-to-door service. The 2009/10 proposed budget is based on the door-to-door service.

Maintenance & Repairs

Maintenance & Repair – This category is budgeted at 8.8% ($9,997) more than 2008/09 projected actual. This is due to increases in building maintenance costs and fire alarm costs at Olympic and the community centers.

Program Expenses

Program Expenses are up 4% over last year's projected, primarily due to expanded programs in the Athletics & Exercise, Children at Play, and Center Programs categories.

	Actual 06/07	Actual 07/08	Budget 08/09	Projected 08/09	Proposed 09/10
Lake Operations	$ 24,365	25,286	25,300	27,432	27,500
Athletics & Exercise	733,776	766,701	747,801	732,916	771,620
Children At Play	868,982	892,819	914,322	902,371	951,384
Aquatics	342,862	385,795	389,660	369,804	378,655
Center Programs	256,086	326,523	310,045	319,957	330,690
Preschool/Day Camp	410,379	416,070	413,484	433,557	429,829
Cultural Arts/Special Events	345,863	391,230	377,580	364,472	392,103
Senior Programs	329,061	316,254	369,750	367,050	376,400
Total - All Programs	$3,311,374	3,520,678	3,547,942	3,517,559	3,658,181

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities. They can also be developed to quantify outputs of a department or program. Performance measures for each of the program areas are identified in the Program Summaries (dark green) section.

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Summary
02 - Recreation Fund

Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
Revenue							
Real Estate Taxes	2,436,244	2,434,814	2,613,625	2,612,919	2,727,000	4	4
Donations & Misc Revenue	60,521	39,698	61,928	53,696	57,900	8	-7
Room Rental	25,492	30,997	23,350	36,007	23,350	-35	0
Concession Sales	199,044	213,187	221,827	218,031	228,420	5	3
Grant Revenue	-	-	-	-	-	0	0
NWSRA Administrative Fees	122,271	130,797	148,200	137,184	161,224	18	9
Pool Admissions	815,813	846,242	827,217	807,998	834,246	3	1
Program Revenue	5,059,564	5,357,732	5,402,040	5,368,423	5,506,895	3	2
Total Operating Revenue	8,718,949	9,053,467	9,298,187	9,234,258	9,539,035	3	3
Expense							
Salaries and Wages	2,947,566	3,131,679	3,347,444	3,307,538	3,464,663	5	4
Insurance	218,702	229,835	263,922	279,645	312,084	12	18
Commodities	358,807	444,209	423,862	427,361	432,799	1	2
Utilities	601,404	714,666	786,090	824,140	847,447	3	8
Contractual Services	374,225	363,254	421,714	418,171	415,353	-1	-2
Maintenance and Repairs	79,311	77,064	117,105	103,074	113,071	10	-3
Other Expenses	41,164	46,388	43,434	40,249	42,485	6	-2
Program Expenses	3,311,374	3,520,679	3,547,942	3,517,559	3,658,181	4	3
Total Operating Expenses	7,932,553	8,527,774	8,951,513	8,917,737	9,286,083	4	4
Capital Outlay	66,653	62,353	155,400	162,490	387,740	139	150
Provision for Contingencies	-	-	100,000	-	100,000	-	0
Total Recreation Fund Expenses	7,999,206	8,590,127	9,206,913	9,080,227	9,773,823	8	6
Fund Operating Totals							
Total Revenues	8,718,949	9,053,467	9,298,187	9,234,258	9,539,035	3	3
Total Expenses	7,932,553	8,527,774	8,951,513	8,917,737	9,286,083	4	4
Gross Surplus/Deficit	786,396	525,693	346,674	316,521	252,952	-20	-27
Fund Totals After Capital Outlay							
Total Revenues	8,718,949	9,053,467	9,298,187	9,234,258	9,539,035	3	3
Total Expenses	7,999,206	8,590,127	9,206,913	9,080,227	9,773,823	8	6
Net Surplus/Deficit	719,743	463,340	91,274	154,031	(234,788)	-252	-357
Est. Fund Balance - Beg of Year	4,934,592	5,654,335	6,117,675	6,117,675	6,271,706		
Designated for Subsequent Years	1,321,083	1,405,984	1,385,221	1,384,847	1,445,310		
Undesignated	4,333,252	4,711,691	4,823,728	4,886,859	4,591,608		
Est. Fund Balance - End of Year	5,654,335	6,117,675	6,208,949	6,271,706	6,036,918		

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Detail
02 - Recreation Fund

Account Number	Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
	Revenue							
411000	Real Estate Taxes	2,436,244	2,434,814	2,613,625	2,612,919	2,727,000	4	4
414100	Donations & Misc Revenue	60,521	39,698	61,928	53,696	57,900	8	-7
414300	Room Rental	25,492	30,997	23,350	36,007	23,350	-35	0
422000	Concession Sales	199,044	213,187	221,827	218,031	228,420	5	3
414175	NWSRA Administrative Fees	122,271	130,797	148,200	137,184	161,224	18	9
	Total Administrative Revenue	2,843,572	2,849,493	3,068,930	3,057,837	3,197,894	5	4
431100	Daily Admissions	151,677	156,489	148,747	156,413	153,707	-2	3
431200	Annual Swim Pass-N.R. Family	18,021	19,744	18,055	20,418	21,353	5	18
431300	Annual Swim Pass-N.R. Individual	4,641	5,777	4,995	5,315	5,474	3	10
431400	Annual Swim Pass-Family	516,764	526,766	522,910	498,533	524,365	5	0
431600	Annual Swim Pass-Individual	38,193	43,577	40,800	37,050	38,997	5	-4
431600	Annual Swim Pass-Babysitter	3,679	4,715	4,660	3,522	3,600	2	-23
431650	Public Swim Coupon Books	4,575	3,000	3,450	3,147	3,150	0	-9
413000	Pool Rentals	78,263	86,174	83,600	83,600	83,600	0	0
	Total Pool Admissions	815,813	846,242	827,217	807,998	834,246	3	1
400090	Lake Operations	61,096	59,680	61,618	66,989	68,090	2	11
400400	Athletics and Exercise	1,162,052	1,217,778	1,269,590	1,223,965	1,266,544	3	0
400997	Children at Play	1,160,953	1,233,864	1,253,527	1,261,793	1,292,435	2	3
400100	Aquatics	650,401	695,023	682,547	656,408	652,558	-1	-4
400200	Center Programs	408,374	484,690	464,515	491,027	498,719	2	7
400600	Preschool/Day Camp	689,047	713,409	698,042	694,404	714,637	3	2
400700	Cultural Arts/Special Events	512,653	552,047	534,401	534,337	559,662	5	5
400800	Senior Programs	414,988	401,241	437,800	439,500	454,250	3	4
	Total Program Revenue	5,059,564	5,357,732	5,402,040	5,368,423	5,506,895	3	2
	Total Operating Revenue	8,718,949	9,053,467	9,298,187	9,234,258	9,539,035	3	3
	Expense							
511000	Executive Director	68,455	111,140	78,000	93,784	74,360	-21	-5
511200	Director of Finance and Personnel	58,961	62,632	62,854	63,233	65,323	3	4
511700	Director of Recreation and Facilities	96,500	104,171	105,140	107,052	110,397	3	5
511750	Supt. of Recreation	184,024	193,145	196,140	198,990	206,950	4	6
511900	Administrative, Full-time	508,760	459,728	481,257	514,609	541,555	5	13
512100	Administrative, Part-time	189,886	198,304	218,103	206,930	209,432	1	-4
512300	Custodians, Full-time	200,590	224,442	244,325	240,881	234,772	-3	-4

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Detail
02 - Recreation Fund

Account Number	Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
512500	Custodians, Part-time	-	-	7,716	2,799	8,716	211	13
512800	Maintenance Labor, Full-time	136,577	135,601	142,346	136,816	148,040	8	4
513000	Maintenance Labor, Part-time	21,850	21,023	29,719	26,248	30,060	15	1
513300	Overtime	16,949	15,117	15,484	14,247	15,967	12	3
513500	Maintenance Area Supervisors	47,105	49,960	51,034	51,035	51,035	0	0
513525	Maintenance Labor, Chargeback	-	-	8,736	8,736	9,085	4	4
513800	Concession Attendants	45,869	67,846	62,179	69,824	71,361	2	15
514200	Facility Supervisors	69,528	75,458	72,100	72,100	74,263	3	3
514300	Recreation Supervisor II	386,714	379,917	379,638	389,146	398,740	2	5
514600	Recreation Supervisor I	293,857	343,515	368,471	386,158	387,235	0	5
514500	Recreation Instructors	-	-	2,600	2,500	2,500	0	-4
514800	Recreation Support Staff	59,994	59,716	70,467	70,606	70,493	0	0
514805	Room Rental Attendants	1,198	1,563	1,675	2,045	1,325	-35	-21
514825	Pool Cashier	42,124	48,283	49,777	50,766	53,107	5	7
514850	Staff Training	36,401	36,401	40,554	37,920	33,714	-11	-17
514902	Other Salaries & Wages	6,190	6,780	6,990	7,500	8,160	9	17
514904	Merit Evaluations	-	-	76,111	-	58,615	NA	-23
515000	Swim Pool Lifeguards & Instructors	421,271	481,235	512,950	499,128	536,956	8	5
515100	Pool Maintenance	5,053	10,120	10,500	7,133	9,150	28	-13
515500	Courier	13,590	14,482	12,578	13,352	13,352	0	6
515720	Interns	16,120	8,100	15,000	9,000	14,000	56	-7
516000	Park Counselors	20,000	23,000	25,000	25,000	26,000	4	4
	Total Salaries and Wages	2,947,566	3,131,679	3,347,444	3,307,538	3,464,663	5	4
525500	Employee Group Insurance	218,702	229,835	263,922	279,645	312,084	12	18
	Total Insurance	218,702	229,835	263,922	279,645	312,084	12	18
531300	Office Supplies	15,856	17,041	19,000	24,381	20,280	-17	7
531400	Data Processing Supplies	13,008	15,678	16,500	12,156	16,995	40	3
531700	Janitorial Supplies	37,914	37,752	39,140	38,000	40,314	6	3
532400	Wearing Apparel	12,648	11,741	16,336	16,257	16,373	1	0
532500	Recreation Supplies	13,927	22,182	31,800	36,802	31,400	-15	-1
532525	Pool Supplies	4,856	8,436	5,725	5,550	5,500	-1	-4
532550	First Aid Supplies	2,636	743	1,000	1,000	1,200	20	20
532720	Marketing Promotions	-	-	3,500	3,500	3,605	3	3
532800	Periodicals And Books	863	730	800	894	824	-8	3
533000	Concession Merchandise	104,190	116,630	111,628	107,242	112,951	5	1

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Detail
02 - Recreation Fund

Account Number	Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
533300	Lumber Materials/Small Tools	544	1,129	821	800	846	6	3
533500	Pool Chemicals & Pool Paint	42,775	53,293	53,903	53,848	55,520	3	3
533600	Other Pool Supplies	18,204	13,802	12,380	12,300	12,751	4	3
534200	Gasoline, Oil & Antifreeze	1,146	1,270	2,666	2,945	2,718	-8	2
533400	Parts/Fittings-Other Equipment	473	793	772	700	772	10	0
534850	Staff Training Supplies	15,855	15,472	16,400	16,400	16,400	0	0
538900	Sales Taxes	17,132	17,721	17,793	20,123	18,516	-8	4
539900	Other Commodities	17,454	11,243	18,298	17,890	18,772	5	3
539999	Non-capital Assets	39,326	98,553	55,400	56,573	57,062	1	3
	Total Commodities	358,807	444,209	423,862	427,361	432,799	1	2
540200	Electric	284,052	327,304	380,360	396,297	416,133	5	9
540500	Telephone	113,380	95,609	106,311	96,133	98,057	2	-8
540700	Water	55,856	73,512	90,620	84,112	84,618	1	-7
540900	Gas Heat	148,116	218,241	208,799	247,598	248,639	0	19
	Total Utilities	601,404	714,666	786,090	824,140	847,447	3	8
541100	Equipment Rental	3,937	2,481	3,220	3,076	3,317	8	3
541400	Printing & Binding	90,431	68,669	105,200	90,148	107,610	19	2
542100	Refuse Disposal	2,732	4,264	3,100	3,190	3,256	2	5
542300	Postage	48,665	46,183	68,508	52,305	54,478	4	-20
543100	Professional Services	-	19,467	5,871	11,843	6,000	-49	2
543101	Data Processing Services	44,173	32,043	37,500	41,400	38,625	-7	3
543200	Advertising	20,339	15,275	16,180	10,366	16,546	60	2
543300	Association Dues	6,302	7,099	7,229	12,648	7,385	-42	2
545500	Bank Service Charges	132,443	148,257	146,000	169,105	150,380	-11	3
549900	Other Contractual Services	25,203	19,516	28,906	24,090	27,756	15	-4
	Total Contractual Services	374,225	363,254	421,714	418,171	415,353	-1	-2
551000	M & R - Buildings	27,658	30,839	56,500	46,471	50,858	9	-10
553800	M & R - Athletic Fields	5,031	3,225	10,000	9,000	10,300	14	3
554000	M & R - Pools	19,063	15,061	14,000	13,500	14,420	7	3
555500	M & R - Machinery & Equipment	616	75	1,200	1,500	1,545	3	29
556500	M & R - Fire & Safety Equipment	13,809	11,638	12,777	12,033	14,000	16	10
557900	M & R - Office Equipment	13,134	16,226	22,628	20,570	21,948	7	-3
	Total Maintenance and Repairs	79,311	77,064	117,105	103,074	113,071	10	-3
570600	Mileage Reimbursement	3,256	3,089	3,365	3,304	3,400	3	1

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Detail
02 - Recreation Fund

Account Number	Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
570700	Public Relations	14,695	12,157	7,300	5,620	7,000	25	-4
570800	Personnel Expense	8,456	8,753	9,835	10,527	9,835	-7	0
570850	Tuition Reimbursement	-	-	1,000	-	1,000	NA	0
570900	Conference/Training Expense	13,813	20,854	19,034	17,532	18,350	5	-4
571000	Travel Expense	944	1,535	2,900	3,266	2,900	-11	0
	Total Other Expenses	41,164	46,388	43,434	40,249	42,485	6	-2
500090	Lake Operations	24,365	25,286	25,300	27,432	27,500	0	9
500400	Athletics and Exercise	733,776	766,701	747,801	732,916	771,620	5	3
500997	Children at Play	868,982	892,819	914,322	902,371	951,384	5	4
500100	Aquatics	342,862	385,795	389,660	369,804	378,655	2	-3
500200	Center Programs	256,086	326,523	310,045	319,957	330,690	3	7
500600	Preschool/Day Camp	410,379	416,070	413,484	433,557	429,829	-1	4
500700	Cultural Arts/Special Events	345,863	391,231	377,580	364,472	392,103	8	4
500800	Senior Programs	329,061	316,254	369,750	367,050	376,400	3	2
	Total Program Expenses	3,311,374	3,520,679	3,547,942	3,517,559	3,658,181	4	3
	Total Operating Expenses	7,932,553	8,527,774	8,951,513	8,917,737	9,286,083	4	4
662025	Improvements - Land & Buildings	57,545	52,341	132,000	132,005	344,340	161	161
662050	Equipment	9,108	10,012	23,400	30,485	43,400	42	85
	Total Capital Outlay	66,653	62,353	155,400	162,490	387,740	139	150
581000	Provision for Contingency	-	-	100,000	-	100,000	NA	0
	Total Recreation Fund Expenses	7,999,206	8,590,127	9,206,913	9,080,227	9,773,823	8	6
	Fund Operating Totals							
	Total Revenues	8,718,949	9,053,467	9,298,187	9,234,258	9,539,035	3	3
	Total Expenses	7,932,553	8,527,774	8,951,513	8,917,737	9,286,083	4	4
	Gross Surplus/Deficit	786,396	525,693	346,674	316,521	252,952		

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Detail
02 - Recreation Fund

Account Number	Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
	Fund Totals After Capital Outlay							
	Total Revenues	8,718,949	9,053,467	9,298,187	9,234,258	9,539,035	3	3
	Total Expenses	7,999,206	8,590,127	9,206,913	9,080,227	9,773,823	8	6
	Net Surplus/Deficit	719,743	463,340	91,274	154,031	(234,788)		
	Est. Fund Balance - Beg of Year	4,934,592	5,654,335	6,117,675	6,117,675	6,271,706		
	Designated for Subsequent Years	1,321,083	1,405,984	1,385,221	1,384,847	1,445,310		
	Undesignated	4,333,252	4,711,691	4,823,728	4,886,859	4,591,608		
	Est. Fund Balance - End of Year	5,654,335	6,117,675	6,208,949	6,271,706	6,036,918		

Arlington Heights Park District
Nickol Knoll Golf Club

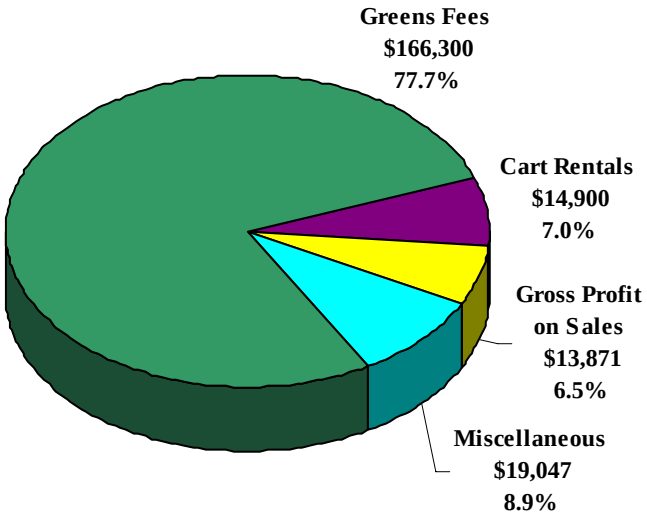
The **Nickol Knoll Golf Club** Fund is an Enterprise Fund established to account for the operations and maintenance of a 9-hole golf course. Operations include golf activities, food sales, and sale of related services and merchandise. Financing is provided by the proceeds from user charges.

Description

Nickol Knoll Golf Club is built on 56 hilly acres and is one of the most unusual par 3 courses in the state. Three holes feature vertical-drop tee shots and two holes boast uphill shots to the green. The 1,163-yard, 9-hole, par 3 course features 27 sand bunkers, and water comes into play on two of the nine holes. The 360° panoramic view of the area includes the Chicago Skyline.

Proposed Budget Highlights

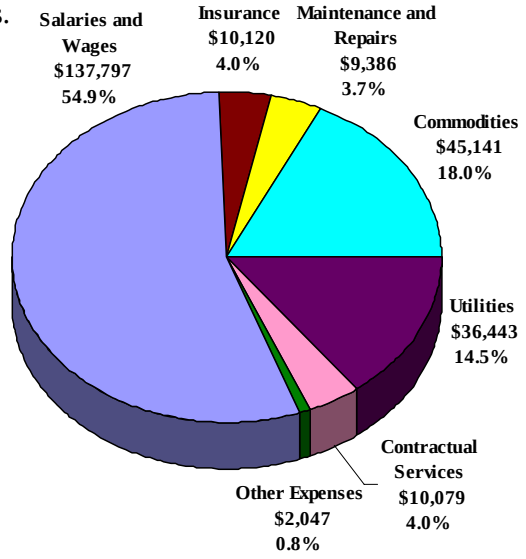
Revenues are budgeted at $214,118, a 2.4% increase from the 2008/09 projection. The following chart illustrates the relationship between revenue categories.



	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10
Gross Profit on Snack Bar	10,468	12,734	13,554	11,600	12,600
Gross Profit Pro Shop Sales	562	(1,543)	556	1,177	1,271
Total Gross Profit on Sales	11,030	11,191	14,110	12,777	13,871
Greens Fees	138,811	153,654	158,443	163,500	166,300
Cart Rentals	12,973	13,506	14,916	14,577	14,900
Miscellaneous	10,679	18,453	13,089	18,338	19,047
Total Operating Revenues	173,493	196,804	200,558	209,192	214,118

During the 2008/09 fiscal year, the golf club completed its thirteenth year. A slight increase in fees is reflected for the 2009/10 season. Discounts and promotions continue to be offered as we promote the course throughout the community. Budgeted rounds for 2009/10 are 16,100. All leagues are expected to return with equal or larger numbers, and staff expects the junior league to increase again in its seventh year.

Expenses are budgeted at $251,013, an increase of 2% over the 2008/09 projections. The following chart illustrates the relationship between expense categories.



	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10
Salaries and Wages	129,849	137,402	135,117	138,845	137,797
Insurance	7,642	8,179	9,604	9,020	10,120
Commodities	42,663	35,692	40,349	42,600	45,141
Utilities	38,178	33,911	37,847	35,737	36,443
Contractual Services	7,822	10,881	10,071	8,954	10,079
Maintenance and Repairs	7,361	7,898	8,918	8,492	9,386
Other Expenses	4,236	2,926	2,047	1,481	2,047
Total Operating Expenses	237,751	236,889	243,953	245,129	251,013

Capital expenses have been allocated for irrigation system field controller upgrades, a 48" Exmark mower, and rotary motor replacements. These are reflected in the Capital Improvement Plan and funded by the Capital Projects Fund.

2006-11 Comprehensive Plan Objectives

The Park District's Comprehensive Plan includes statements of goals, strategies, and objectives, which provide the framework for planning recommendations, policies, and future projects and actions. Listed below are the objectives that describe specific actions that are included in the budget to be undertaken at the Nickol Knoll Golf Club to help advance the overall goals of the Park District.

Objectives

Obj#	*Objective*
134	Examine Nickol Knoll Golf Club market compared with other similar golf clubs.
135	Evaluate Nickol Knoll Golf Club golf outing package for the off-season.
230	Research development of a Park District golf department. Have both courses operate as one.

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities. They can also be developed to quantify outputs of a department or program.

	Actual 2005/06	Actual 2006/07	Actual 2007/08	Projected 2008/09	Proposed 2009/10
Total operating budget	$230,355	$237,751	$236,889	$245,129	$251,013
Golf Rounds	17,176	15,228	14,065	15,000	16,100
Cost Per Round	$13	$16	$17	$15	$15

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Summary
11 - Nickol Knoll Golf Club Fund

Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
Revenue							
Gross Profit on Snack Bar	10,468	12,734	13,554	11,600	12,600	9	-7
Gross Profit Pro Shop Sales	562	(1,453)	556	1,177	1,271	8	129
Total Gross Profit on Sales	11,030	11,281	14,110	12,777	13,871	9	-2
Greens Fees	138,811	153,654	158,443	163,500	166,300	2	5
Cart Rentals	12,973	13,506	14,916	14,577	14,900	2	0
Miscellaneous	10,679	18,453	13,089	18,338	19,047	4	46
Total Operating Revenues	173,493	196,894	200,558	209,192	214,118	2	7
Expense							
Salaries and Wages	129,849	137,402	135,117	138,845	137,797	-1	2
Insurance	7,642	8,179	9,604	9,020	10,120	12	5
Commodities	42,663	35,692	40,349	42,600	45,141	6	12
Utilities	38,178	33,911	37,847	35,737	36,443	2	-4
Contractual Services	7,822	10,881	10,071	8,954	10,079	13	0
Maintenance and Repairs	7,361	7,898	8,918	8,492	9,386	11	5
Other Expenses	4,236	2,926	2,047	1,481	2,047	38	0
Total Operating Expenses	237,751	236,889	243,953	245,129	251,013	2	3
Net Surplus/Deficit	(64,258)	(39,995)	(43,395)	(35,937)	(36,895)		
Est. Fund Balance - Beg of Year	(164,089)	(228,347)	(268,342)	(268,342)	(304,279)		
Est. Fund Balance - End of Year	(228,347)	(268,342)	(311,737)	(304,279)	(341,174)		

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Detail
11 - Nickol Knoll Golf Club Fund

Account Number	Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
	Revenue							
415781	Snack Bar Beer Sales	6,720	7,284	7,500	5,500	6,000	9	-20
415782	Snack Bar Beverage Sales	8,771	10,054	10,297	9,800	10,000	2	-3
415783	Snack Bar Sandwich Sales	1,986	1,741	1,869	2,000	2,200	10	18
415784	Snack Bar Misc. Sales	2,544	2,265	2,488	1,800	2,000	11	-20
	Snack Bar Sales	20,021	21,344	22,154	19,100	20,200	6	-9
415998	Food and Beverage Purchases	9,553	8,610	8,600	7,500	7,600	1	-12
	Gross Profit on Snack Bar	10,468	12,734	13,554	11,600	12,600	9	-7
423200	Pro Shop Sales - Balls	617	372	341	456	400	-12	17
423900	Pro Shop Sales - Miscellaneous	1,423	1,128	1,244	850	1,000	18	-20
	Pro Shop Sales	2,040	1,500	1,585	1,306	1,400	7	-12
423999	Cost of Goods Sold - Pro Shop	1,478	2,953	1,029	129	129	0	-87
	Gross Profit Pro Shop Sales	562	(1,453)	556	1,177	1,271	8	129
	Total Gross Profit on Sales	11,030	11,281	14,110	12,777	13,871	9	-2
417025	9 Hole Weekday - Resident	28,614	28,420	29,000	30,600	31,000	1	7
417026	18 Hole Weekday - Resident	414	548	547	500	500	0	-9
417027	9 Hole Weekday - Non Resident	33,071	35,379	32,000	27,000	27,000	0	-16
417028	18 Hole Weekday - Non Resident	233	381	362	270	270	0	-25
417031	9 Hole Weekend - Resident	25,330	30,647	32,000	40,400	44,000	9	38
417032	18 Hole Weekend - Resident	399	566	603	950	950	0	58
417033	9 Hole Weekend - Non Resident	26,494	31,783	34,000	31,600	29,400	-7	-14
417034	18 Hole Weekend - Non Resident	624	360	500	1,050	1,050	0	110
417041	9 Hole - Juniors/Youth	7,159	9,558	12,000	11,900	11,900	0	-1
417042	18 Hole - Juniors/Youth	482	146	120	150	150	0	25
417046	9 Hole - Seniors	7,843	9,991	11,000	15,000	15,000	0	36
417047	18 Hole - Seniors	93	115	273	330	330	0	21
417066	Morning Leagues	-	-	250	250	250	0	0
417067	Evening Leagues	4,457	3,248	3,242	1,000	2,000	100	-38

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Detail
11 - Nickol Knoll Golf Club Fund

Account Number	Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
417071	Special Outings	3,598	2,512	2,546	2,500	2,500	0	-2
	Total Greens Fees	138,811	153,654	158,443	163,500	166,300	2	5
418100	Riding Cart - 9 Holes-Weekday	4,420	4,499	5,000	4,100	4,900	20	-2
418200	Riding Cart - 18 Holes-Weekday	170	136	200	1,069	-	-100	-100
418300	Pull Carts	4,641	4,043	4,301	3,600	4,300	19	0
418500	Riding Cart - 9 Holes-Weekend	116	4,734	5,300	4,900	5,700	16	8
418600	Riding Cart - 18 Holes-Weekend	3,626	94	115	908	-	-100	-100
	Total Cart Rentals	12,973	13,506	14,916	14,577	14,900	2	0
414100	Donations & Miscellaneous Revenue	(909)	(817)	405	(149)	400	-368	-1
424200	Group Lessons	10,607	18,074	11,237	18,000	18,000	0	60
426000	Equipment Rental	512	396	447	397	447	13	0
426100	Tournament Fees	469	800	1,000	90	200	122	-80
	Total Miscellaneous	10,679	18,453	13,089	18,338	19,047	4	46
	Total Operating Revenues	173,493	196,894	200,558	209,192	214,118	2	7
	Expense							
513000	Maintenance Labor, Part-time	38,966	44,254	42,742	42,000	42,500	1	-1
513300	Overtime	2,973	3,610	3,707	2,900	3,600	24	-3
513500	Maintenance Area Supervisors	46,940	49,039	50,073	52,106	52,106	0	4
513525	Maintenance Labor, Chargeback	-	-	(2,512)	(2,512)	(2,612)	4	4
514500	Recreation Instructors	3,633	551	1,000	1,574	1,040	-34	4
514904	Merit Evaluations	500	600	2,622	600	2,163	261	-17
517200	Snack Bar Attendants	7,487	12,849	11,871	177	-	-100	-100
518100	Starters/Rangers/Cart Attendants	29,350	26,499	25,614	42,000	39,000	-7	52
	Total Salaries and Wages	129,849	137,402	135,117	138,845	137,797	-1	2
525500	Health Insurance	7,642	8,179	9,604	9,020	10,120	12	5
	Total Insurance	7,642	8,179	9,604	9,020	10,120	12	5

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Detail
11 - Nickol Knoll Golf Club Fund

Account Number	Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
531000	Printed Supplies	2,348	1,335	100	99	103	4	3
531300	Office Supplies	20	-	450	400	462	16	3
531700	Janitorial Supplies	277	216	420	212	427	101	2
532000	Landscape Materials	7,302	7,796	7,000	7,000	7,000	0	0
532010	Fertilizer/Insect/Weed Killer	10,914	8,912	12,800	12,800	12,800	0	0
532400	Wearing Apparel	1,295	1,279	1,100	1,000	1,106	11	1
532500	Recreation Supplies	4,417	2,180	620	2,231	3,139	41	406
533300	Lumber Materials	-	-	200	-	200	NA	0
533800	Small Tools	297	402	300	280	300	7	0
533900	Structural/Shop Materials	-	-	100	100	103	3	3
534200	Gasoline, Oil & Antifreeze	4,668	3,365	4,500	9,000	7,000	-22	56
535000	Electrical Supplies	848	-	500	300	500	67	0
536300	Paints & Solvents-Non Pool	91	76	160	160	160	0	0
537100	Parts/Fittings - Motor Vehicles	4,449	3,007	3,700	3,200	3,300	3	-11
537600	Parts/Fittings - Mowing Equipment	2,678	2,756	3,200	3,000	3,200	7	0
537700	Parts/Fittings - Plumbing & Heating	48	34	200	-	200	NA	0
537900	Construction Materials	-	140	175	-	175	NA	0
538900	Sales Taxes	2,022	2,150	2,076	2,139	2,139	0	3
539900	Other Commodities	989	2,044	2,748	679	2,827	316	3
	Total Commodities	42,663	35,692	40,349	42,600	45,141	6	12
540200	Electric	18,794	17,239	26,052	21,648	22,730	5	-13
540500	Telephone	11,477	7,294	5,821	7,060	6,168	-13	6
540700	Water	1,121	1,044	1,250	1,200	1,250	4	0
540900	Gas Heat	6,786	8,334	4,724	5,829	6,295	8	33
	Total Utilities	38,178	33,911	37,847	35,737	36,443	2	-4
542100	Printing & Binding	68	-	689	689	710	3	3
542100	Refuse Disposal	1,692	1,795	1,947	2,047	2,005	-2	3
543200	Advertising, Display	914	1,208	1,156	1,145	1,191	4	3
543300	Association Dues	460	665	560	560	560	0	0
545500	Bank Service Charges	1,660	2,458	2,454	2,304	2,528	10	3
549900	Other Contractual Services	3,028	4,755	3,265	2,209	3,085	40	-6
	Total Contractual Services	7,822	10,881	10,071	8,954	10,079	13	0

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Detail
11 - Nickol Knoll Golf Club Fund

Account Number	Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
556700	M & R - Irrigation Systems	3,359	3,208	4,100	4,200	4,200	0	2
556800	M & R - Grounds Fixtures	1,032	1,347	1,000	800	1,000	25	0
556900	M & R - Well & Pump	-	-	1,000	1,000	1,000	0	0
559900	M & R - Other	2,970	3,343	2,818	2,492	3,186	28	13
	Total Maintenance and Repairs	7,361	7,898	8,918	8,492	9,386	11	5
570900	Conference/Training Expense	-	444	150	150	150	0	0
571200	Promotional Expenses	4,236	2,482	1,897	1,331	1,897	43	0
	Total Other Expenses	4,236	2,926	2,047	1,481	2,047	38	0
	Total Operating Expenses	237,751	236,889	243,953	245,129	251,013	2	3
	Fund Operating Totals							
	Total Revenue	173,493	196,894	200,558	209,192	214,118	2	7
	Total Expenses	237,751	236,889	243,953	245,129	251,013	2	3
	Net Surplus/Deficit	(64,258)	(39,995)	(43,395)	(35,937)	(36,895)		
	Est. Fund Balance - Beg of Year	(164,089)	(228,347)	(268,342)	(268,342)	(304,279)		
	Est. Fund Balance - End of Year	(228,347)	(268,342)	(311,737)	(304,279)	(341,174)		

Arlington Heights Park District
Forest View Racquet and Fitness Club

The **Forest View Racquet and Fitness Club Fund** is a Special Revenue Fund established to account for operations and maintenance of indoor handball/racquetball, indoor tennis, and fitness facilities. Operations include rental of the racquetball and tennis courts, fitness areas, and related programs. Financing is provided by the proceeds from user charges and program revenue.

Description

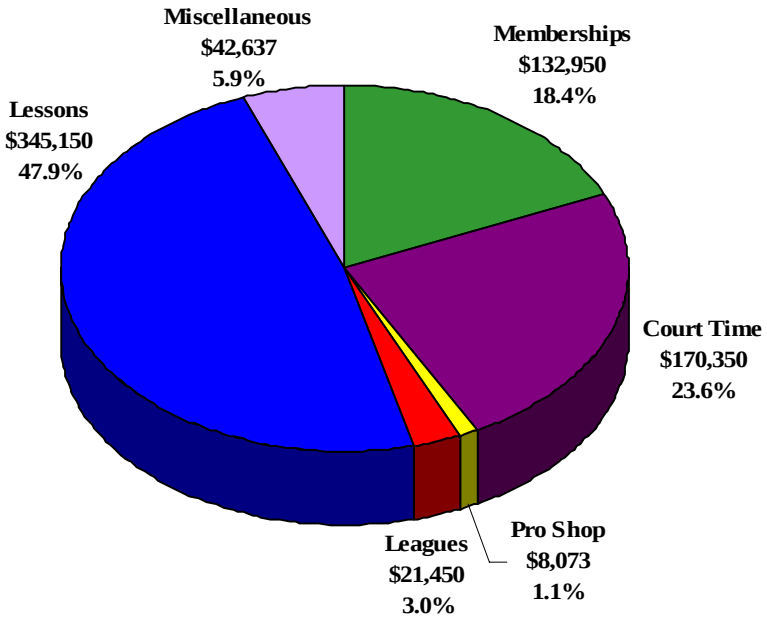
Forest View Racquet and Fitness Club features six indoor tennis courts, six racquetball courts, a complete fitness facility, yoga and aerobics studio, and seven outdoor tennis courts, five of which are lighted. Professional instructors hold classes for individuals and groups of all ages. Private club amenities include locker rooms with saunas and whirlpools, pro shop, lounge, nursery care, leagues and tournaments, and permanent court time.

The racquetball portion was built and financed through a Contract Purchase Agreement in 1976. The contractual debt was paid off in fiscal year 1987/88. The tennis club portion, built in 1972, was financed with revenue bonds. The Park District was able to prepay the remaining bonds on May 1, 1988, and operations continue to sustain themselves.

The fitness portion was built and financed through a contractual purchase agreement in 1991. Construction was completed in February 1992. Facility amenities consist of fitness equipment that includes Cybex, StairMasters, LifeCycles, Airdynes and treadmills. Two racquetball courts were converted into a 1500-foot aerobics floor.

2009/10 Proposed Budget Highlights

Revenues are budgeted at $720,610, an increase of 3.9% from the 2008/09 projected year-end. The following chart illustrates the relationship between revenue categories.



	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10
Gross Profit Pro Shop Sales	9,377	7,904	6,390	8,436	8,073
Memberships	123,009	130,988	126,944	128,990	132,950
Court Time	168,714	183,078	150,100	166,400	170,350
Lessons	305,083	342,466	341,927	322,250	345,150
Leagues	22,849	22,128	20,500	20,517	21,450
Miscellaneous	46,561	44,657	45,855	46,825	42,637
Total Operating Revenues	675,593	731,221	691,716	693,418	720,610

Court Time

The proposed 2009/10 court time budget shows an increase compared to 2008/09. With a decrease in lesson usage for 2008/09; it appears that open court time projections for 2008/09 will be higher than originally budgeted.

Lessons

The 2008/09 projections show a decrease in both private and group tennis lesson revenue from 2008/09 budget. During the 2008/09 indoor season (September- December) Forest View had one full-time pro and one part-time pro resign. These staffing losses significantly impacted the private and group lesson participation and revenue. In addition, as staff worked to replace the full time pro; it took longer than anticipated to secure a person for this position. The new Head Tennis Professional started in January 2009. The proposed budget increase for 2009/10 is based on a rate increase and anticipated increased participation in both private and group tennis lessons.

Leagues

The proposed 2009/10 league revenue budget is flat, compared to 2008/09. The league plan for 2009/10 is similar to this season.

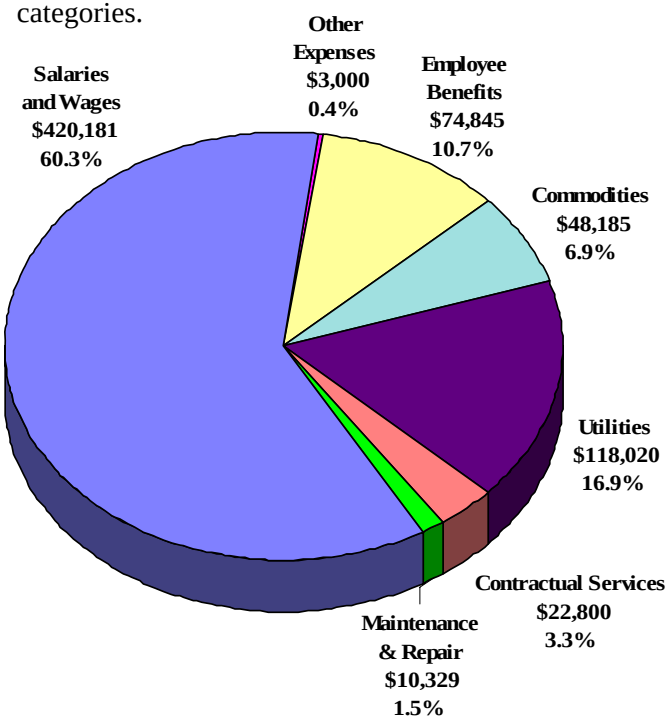
Memberships

Proposed membership revenue increase is based on a membership rate increase; holding steady on total number of memberships. Tennis league activity has created more demand, and the monthly membership payment option has removed the one-time cost barrier to joining the club.

Forest View Racquet and Fitness Market Overview

Forest View enjoyed a period of relative financial stability over the past seven seasons. The public perception of the club continues to hold steady, especially in the tennis and racquetball communities. Affected by the fluctuation in tennis pro staff in the fall of 2008, club management is in a "reorganization" to improve lesson programs. Staff also plans to re-focus on working with the junior players in the area. In the racquetball area, several new tournaments were offered this past season. The fitness center is producing acceptable revenue from the square footage that it occupies. Staff is working on a comprehensive analysis of group fitness programming with the intent of creating new interest in that activity. Staff believes there is an opportunity for growth in the tennis area in 2009/10. The addition of a racquetball travel team in the 2007/08 season added members and raised the level of play.

Expenses are budgeted at $697,360, a 5.1% increase over the 2008/09 projection. The following chart illustrates the relationship between expense categories.



	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10
Salaries and Wages	406,890	450,029	423,110	404,771	420,181
Employee Benefits	60,919	73,978	73,397	61,820	74,845
Commodities	37,657	39,053	43,159	50,309	48,185
Utilities	91,653	117,131	102,794	112,019	118,020
Contractual Services	21,871	19,261	23,220	21,697	22,800
Maintenance and Repairs	14,326	7,712	9,320	9,819	10,329
Other Expenses	1,207	2,002	3,000	3,000	3,000
Total Operating Expenses	634,523	709,166	678,000	663,435	697,360

Salaries, employee benefits, and utilities continue to be the areas of significant impact on the expense side of the budget. The significant jump in the 2008/09 utilities is due to an increase in electricity. Expenses in other areas such as commodities and contractual services are budgeted consistently with prior year operations, and proportionately with anticipated revenues.

2006-11 Comprehensive Plan Objectives

The Park District's Comprehensive Plan includes statements of goals, strategies, and objectives, which provide the framework for planning recommendations, policies, and future projects, and actions. Listed below are the objectives that describe specific actions included in the budget to be undertaken at the Forest View Racquet and Fitness Club, in order to advance the overall goals of the Park District.

Objectives

Obj#	Objective
20	Explore sponsorship options for existing Forest View events; provide an update.
129	Investigate adding a summer tennis camp program at Forest View.
153	Review the junior tennis development program, i.e., staffing, reorganization.
195	Explore the schools' tennis program.
196	Increase staff/club involvement in the USPTA.

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities. They can also be developed to quantify outputs of a department or program.

	Actual 2005/06	Actual 2006/07	Actual 2007/08	Projected 2008/09	Proposed 2009/10
Total operating budget	$676,462	$638,350	$709,165	$663,435	$697,360
Memberships	956	985	1,061	1,061	1,075
Cost Per Member	$708	$648	$668	$625	$649
Average Percent Tennis Court Usage	68%	71%	78%	74%	77%
Lesson Participants	1,560	1,539	1,436	1,412	1,436
League Participants	182	145	146	146	166

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Summary
13 - Forest View Racquet and Fitness Club

Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
Revenue							
Gross Profit Pro Shop Sales	9,377	7,904	6,386	8,436	8,073	-4	26
Memberships	123,009	130,988	126,944	128,990	132,950	3	5
Court Time	168,714	183,078	150,100	166,400	170,350	2	13
Lessons	305,083	342,466	341,927	322,250	345,150	7	1
Leagues	22,849	22,128	20,500	20,517	21,450	5	5
Miscellaneous	46,561	44,657	45,856	46,825	42,637	-9	-7
Total Operating Revenues	675,593	731,221	691,713	693,418	720,610	4	4
Expense							
Salaries and Wages	406,890	450,029	423,110	404,771	420,181	4	-1
Insurance	16,589	26,104	28,419	21,325	29,886	40	5
Pension Expense	44,330	47,874	44,978	40,495	44,959	11	0
Commodities	37,657	39,053	43,159	50,309	48,185	-4	12
Utilities	91,653	117,131	102,794	112,019	118,020	5	15
Contractual Services	21,871	19,261	23,221	21,697	22,800	5	-2
Maintenance and Repairs	14,326	7,712	9,319	9,819	10,329	5	11
Other Expenses	1,207	2,002	3,000	3,000	3,000	0	0
Total Operating Expenses	634,523	709,166	678,000	663,435	697,360	5	3
Total Net Fund Surplus (Deficit)	41,070	22,055	13,713	29,983	23,250	-22	70
Est. Fund Balance - Beg of Year	(369,653)	(328,583)	(306,528)	(306,528)	(276,545)		
Est. Fund Balance - End of Year	(328,583)	(306,528)	(292,815)	(276,545)	(253,295)		

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Detail
13 - Forest View Racquet and Fitness Club

Account Number	Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
	Revenue							
421100	Family Memberships	31,095	30,361	30,092	29,450	30,700	4	2
421300	Adult Memberships	87,061	94,182	90,550	94,440	96,750	2	7
421500	Youth Memberships	4,853	6,445	6,302	5,100	5,500	8	-13
	Total Memberships	123,009	130,988	126,944	128,990	132,950	3	5
422100	Open Court Time, Prime	56,090	29,394	16,800	32,800	33,300	2	98
422200	Open Court Time, Non-Prime	86,650	87,619	70,000	71,500	73,350	3	5
422800	Permanent Court Time, Prime	19,737	61,324	60,000	58,500	59,900	2	0
422900	Permanent Ct Time, Non-Prime	6,237	4,741	3,300	3,600	3,800	6	15
	Total Court Time	168,714	183,078	150,100	166,400	170,350	2	13
423100	Merchandise Sales, Racquets	15,333	15,299	15,900	14,200	14,500	2	-9
423200	Merchandise Sales, Balls	1,141	1,053	820	885	940	6	15
423900	Miscellaneous Mdse Sales	23,038	23,835	21,404	21,400	21,450	0	0
423999	Merchandise Purchases	(30,135)	(32,283)	(31,738)	(28,049)	(28,817)	3	-9
	Total Gross Profit Pro Shop Sales	9,377	7,904	6,386	8,436	8,073	-4	26
424100	Private Lessons	51,984	43,050	53,190	38,750	56,750	46	7
424150	General Fitness	28,358	29,148	25,000	25,500	26,000	2	4
424200	Group Lessons	224,741	270,268	263,737	258,000	262,400	2	-1
	Total Lessons	305,083	342,466	341,927	322,250	345,150	7	1
425100	Leagues, Men	13,096	15,213	13,000	12,517	13,250	6	2
425300	Leagues, Ladies	9,753	6,915	7,500	8,000	8,200	3	9
	Total Leagues	22,849	22,128	20,500	20,517	21,450	5	5
414100	Donations & Misc Revenue	(884)	-	535	4,059	551	-86	3
414300	Room Rental	6,371	6,181	6,500	2,800	3,200	14	-51
426000	Equipment Rental	103	44	91	136	136	0	49
426100	Tournament Fees	12,650	8,350	9,200	9,643	10,200	6	11
426500	Stringing & Grips	17,306	19,370	18,000	20,637	18,750	-9	4
427100	Guest Fees	1,645	1,966	1,780	1,800	1,850	3	4

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Detail
13 - Forest View Racquet and Fitness Club

Account Number	Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
427500	Nursery Fees	2,696	4,283	3,000	2,000	2,000	0	-33
427900	Special Events	1,469	630	1,500	1,500	1,500	0	0
428400	Vending Commissions	4,931	3,718	5,000	4,000	4,200	5	-16
428500	Finance Charges	274	115	250	250	250	0	0
	Total Miscellaneous	46,561	44,657	45,856	46,825	42,637	-9	-7
	Total Operating Revenues	675,593	731,221	691,713	693,418	720,610	4	4
	Expense							
511750	Superintendent of Recreation	8,428	8,806	9,089	9,089	9,453	4	4
511900	Administrative, Full-time	13,426	13,501	13,926	14,221	14,221	0	2
512000	Asst. Facility Manager	32,089	30,860	30,121	32,942	32,942	0	9
512100	Administrative, Part-time	42,726	44,055	40,000	42,000	43,000	2	8
512300	Custodians, Full-time	37,750	39,420	39,013	41,827	41,827	0	7
512500	Custodians, Part-time	26,306	26,620	23,000	22,849	23,000	1	0
513300	Overtime	219	71	650	650	670	3	3
513525	Maintenance Labor, Chargeback	8,979	7,414	7,000	7,000	7,280	4	4
514200	Facility Supervisors	64,948	83,572	66,764	63,524	63,524	0	-5
514500	Recreation Instructors	156,714	178,342	168,450	152,350	159,850	5	-5
514902	Other Salaries and Wages	900	900	900	600	600	0	-33
514904	Merit Evaluations	-	-	6,511	-	4,884	NA	-25
515500	Courier	1,019	1,061	786	835	835	0	6
515700	Nursery Attendants	9,065	9,548	10,500	10,484	10,920	4	4
515710	Racquet Stringer	4,321	5,859	6,400	6,400	7,175	12	12
	Total Salaries and Wages	406,890	450,029	423,110	404,771	420,181	4	-1
525500	Health Insurance	16,589	26,104	28,419	21,325	29,886	40	5
525525	Pension & FICA Contribution	44,330	47,874	44,978	40,495	44,959	11	0
	Total Employee Contributions	60,919	73,978	73,397	61,820	74,845	21	2

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Detail
13 - Forest View Racquet and Fitness Club

Account Number	Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
531000	Printed Supplies	782	914	2,000	1,800	2,000	11	0
531300	Office Supplies	1,318	1,158	1,500	1,000	1,100	10	-27
531700	Janitorial Supplies	3,376	3,589	4,000	4,000	4,200	5	5
531705	Hygiene/Laundry Supplies	3,320	3,453	3,300	3,300	3,500	6	6
532100	Awards & Trophies	268	237	350	325	325	0	-7
532200	League Balls	1,537	2,622	2,000	3,700	3,930	6	97
532201	Special Events Expense	4,029	1,522	2,750	2,250	2,500	11	-9
532300	Towels	1,367	1,161	1,425	1,425	1,500	5	5
532400	Wearing Apparel	782	539	1,000	1,010	1,000	-1	0
532500	Recreation Supplies	8,900	10,107	10,500	13,000	13,000	0	24
533100	Stringing Supplies For Resale	6,209	7,895	7,000	8,000	8,200	3	17
533400	Parts/Fittings-Other Equipment	544	381	700	700	700	0	0
533500	Pool Chemicals & Pool Paint	252	35	250	250	250	0	0
533600	Other Pool Supplies	-	22	50	50	50	0	0
535000	Electrical Supplies	558	1,012	1,500	1,400	1,500	7	0
538400	Vending Merchandise	3,616	3,298	4,200	3,600	3,800	6	-10
539900	Other Commodities	483	(60)	634	634	630	-1	-1
539999	Non-capital Assets	316	1,168	-	3,865	-	-100	NA
	Total Commodities	37,657	39,053	43,159	50,309	48,185	-4	12
540200	Electric	72,976	79,273	75,884	87,681	92,065	5	21
540500	Telephone	7,954	6,648	7,850	4,074	4,156	2	-47
540700	Water	2,759	2,969	2,560	2,450	2,560	4	0
540900	Gas Heat	7,964	28,241	16,500	17,814	19,239	8	17
	Total Utilities	91,653	117,131	102,794	112,019	118,020	5	15
541400	Printing & Binding	149	104	500	500	550	10	10
542100	Refuse Disposal	1,222	1,178	1,291	1,050	1,200	14	-7
543200	Advertising	3,602	2,505	5,500	4,450	4,750	7	-14

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Detail
13 - Forest View Racquet and Fitness Club

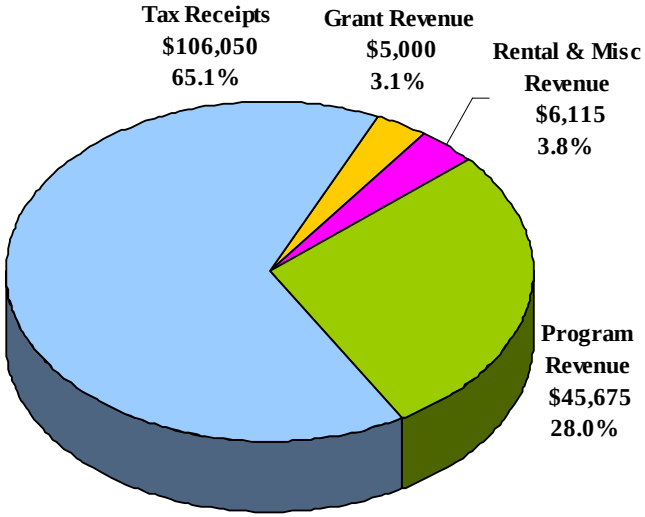
Account Number	Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
543300	Association Dues	1,300	1,450	1,300	1,300	1,400	8	8
545500	Bank Service Charges	9,399	9,990	9,030	9,197	9,300	1	3
549900	Other Contractual Services	6,199	4,034	5,600	5,200	5,600	8	0
	Total Contractual Services	21,871	19,261	23,221	21,697	22,800	5	-2
551000	M & R - Buildings	13,059	6,568	8,000	8,500	9,000	6	13
556500	M & R - Fire & Safety Equipment	387	56	319	319	329	3	3
557900	M & R - Office Equipment	880	1,088	1,000	1,000	1,000	0	0
	Total Maintenance and Repairs	14,326	7,712	9,319	9,819	10,329	5	11
570900	Conference/Training Expense	958	2,002	2,000	2,000	2,000	0	0
571600	Promotional Expenses	249	-	1,000	1,000	1,000	0	0
	Total Other Expenses	1,207	2,002	3,000	3,000	3,000	0	0
	Total Operating Expenses	634,523	709,166	678,000	663,435	697,360	5	3
	Fund Operating Totals							
	Total Revenue	675,593	731,221	691,713	693,418	720,610	4	4
	Total Expenses	634,523	709,166	678,000	663,435	697,360	5	3
	Net Surplus/(Deficit)	41,070	22,055	13,713	29,983	23,250		
	Fund Operating Totals							
	Total Revenue	675,593	731,221	691,713	693,418	720,610	4	4
	Total Expenses	634,523	709,166	678,000	663,435	697,360	5	3
	Net Surplus/(Deficit)	41,070	22,055	13,713	29,983	23,250		
	Est. Fund Balance - Beg of Year	(369,653)	(328,583)	(306,528)	(306,528)	(276,545)		
	Est. Fund Balance - End of Year	(328,583)	(306,528)	(292,815)	(276,545)	(253,295)		

Arlington Heights Park District
Museum Fund

The **Museum Fund** is a Special Revenue Fund established to account for revenues derived from a specific annual property tax levy; expenses are for programming and operations of the Museum. The Museum is a cooperative effort of the Arlington Heights Park District, the Arlington Heights Historical Society, the Village of Arlington Heights, and the Arlington Heights Memorial Library. The Park District's responsibility is to provide operation of comprehensive historical programs and events at the Museum. A full-time administrator coordinates the programs, services, facilities, staff, and volunteers. May 1, 2009 marks the completion of the sixth year of the Museum Intergovernmental Agreement.

2009/10 Proposed Budget Highlights

Revenues are budgeted at $162,840, an increase of 15.6% over the 2008/09 projected. The following chart illustrates the relationship between revenue categories.



	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10
Tax Receipts, Current	93,340	92,769	98,963	98,860	106,050
Grant Revenue	-	-	5,000	-	5,000
Rental & Misc Revenue	5,129	5,048	6,115	5,100	6,115
Program Revenue	39,529	44,784	44,775	36,829	45,675
Total Operating Revenue	137,998	142,601	154,853	140,789	162,840

Real Estate Taxes

The Museum Fund has a tax rate of .5¢ per $100 of assessed valuation. The Museum Fund's tax revenue has been increased to bring the fund balance in this fund to a more adequate level based on the Fund Balance Policy. Tax Revenues remain the largest source of revenue providing 65% of total revenue.

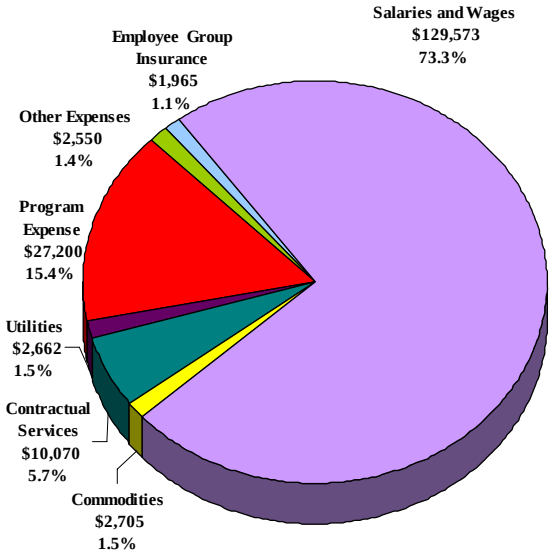
Program Highlights

Program net revenue has remained consistent over the last four years. The Museum offers a variety of programs for all ages and special events that include ethnic festivals, antique events and plays, and teas. Forty-three programs were offered in 2007/08 at the Museum with 7,993 participants.

	Budgeted 08/09			Projected 08/09			Proposed 09/10		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Adult Craft Programs	500	300	200	300	200	100	500	300	200
Adult Education Programs	5,900	4,200	1,700	7,750	5,625	2,125	6,800	4,800	2,000
Youth Craft Programs	2,375	1,050	1,325	1,550	800	750	2,375	1,050	1,325
Youth Education Programs	3,200	1,600	1,600	2,700	1,100	1,600	3,200	1,600	1,600
Family Programs	5,450	2,000	3,450	4,700	1,500	3,200	5,450	2,000	3,450
Special Events	23,450	15,050	8,400	16,329	14,564	1,765	23,450	15,050	8,400
School Programs	3,900	2,400	1,500	3,500	2,260	1,240	3,900	2,400	1,500
Total Museum Programs	44,775	26,600	18,175	36,829	26,049	10,780	45,675	27,200	18,475

The Heritage Gallery held four exhibits during the 2007/08 fiscal year: *A Matter of Faith*; *Snoopy: As the WWI Flying Ace*; *Arlington Artists on Display (VI)*; and *Pocketbook Anthropology: A Treasure of Handbags*. Attendance in 2007/08 was 2,174, which is down from 2006/07, when attendance was 2,477. In 2006/07, many more enthusiasts visited the kitchen exhibition that was open during that fiscal year.

Expenses are budgeted at $176,725, an increase of 5.4% from the 2008/09 projected. The following chart illustrates the relationship between expense categories for 2009/10.



	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10
Salaries and Wages	118,042	122,343	127,645	127,101	129,573
Employee Group Insurance	692	2,377	1,822	1,625	1,965
Commodities	3,674	3,771	3,195	3,125	2,705
Utilities	3,223	2,953	3,024	2,610	2,662
Contractual Services	5,855	5,068	10,320	5,160	10,070
Other Expenses	2,899	2,366	2,650	1,975	2,550
Program Expenses	21,413	22,666	26,600	26,049	27,200
Total Expenditures	155,798	161,544	175,256	167,645	176,725

Salaries and Wages

Full-time wages consist of the museum administrator and a portion of the salary for the superintendent of recreation. Recreation support staff includes a program coordinator, school/scout coordinator, a portion of salary for the curator, heritage gallery attendant, room rental attendant, and a facility attendant.

Program Expenses

This year's annual Irish Fest was not as successful as past fests due to heavy rains. The 2008 event was offered once again on Friday evening and Saturday. Attendance in 2008 was 782 for the two days (2007, two day attendance - 3,301). The heavy rains impacted attendance, which in turn impacted the overall revenue for this event and the Museum Fund. Sponsorship dollars are an important segment of revenue for this event and in 2008, $10,300 was received. Staff and vendors continue to see the benefits of a two day event and plan to continue it in the future. The teas continue to be well-attended at the Museum. In 2008, two teas were held at the Museum, one in June along with the House Walk with 302 participants, and the second in December in the Banta House with 138 participants. (In 2007, there were 246 people at the June teas and 140 at the December teas.)

2006-11 Comprehensive Plan Objectives

The Park District's Comprehensive Plan includes statements of goals, strategies and objectives, which provide the framework for planning recommendations, policies, and future projects and actions. Listed below are the objectives that describe specific actions that are included in the budget that will be undertaken at the Museum in order to advance the overall goals of the Park District.

Objectives

Obj#	*Objective*
43	Review Museum staffing level.
67	Review options for the Museum Fund Balance.
167	Evaluate current program offerings and major special events at the Museum; prepare a plan.
176	Research cooperative partnership options for the Museum.
211	Revise the Museum Marketing Plan to better promote room rentals.

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities. They can also be developed to quantify outputs of a department or program.

	Actual 2005/06	Actual 2006/07	Actual 2007/08	Projected 2008/09*	Proposed 2009/10
Total operating budget	$153,125	$155,798	$161,544	$167,645	$176,725
Total Participation Hours	16,830	15,166	21,199	14,000	22,000
Number of Programs	39	35	43	41	45
Number of Participants	7,304	6,672	7,993	6,000	8,000
Room Rentals	67	71	80	80	85
Heritage Gallery Visits	3,183	2,477	2,174	2,250	2,400

** Irishfest was rained out in July 2008*

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Summary
08 - Museum Fund

Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
Revenue							
Real Estate Taxes	93,340	92,769	98,963	98,860	106,050	7	7
Grant Revenue	-	-	5,000	-	5,000	NA	0
Rental & Misc Revenue	5,129	5,048	6,115	5,100	6,115	20	0
Program Revenue	39,529	44,784	44,775	36,829	45,675	24	2
Total Operating Revenue	137,998	142,601	154,853	140,789	162,840	16	5
Expense							
Salaries and Wages	118,042	122,343	127,645	127,101	129,573	2	2
Employee Group Insurance	692	2,377	1,822	1,625	1,965	21	8
Commodities	3,674	3,771	3,195	3,125	2,705	-13	-15
Utilities	3,223	2,953	3,024	2,610	2,662	2	-12
Contractual Services	5,855	5,068	10,320	5,160	10,070	95	-2
Other Expenses	2,899	2,366	2,650	1,975	2,550	29	-4
Program Expenses	21,413	22,666	26,600	26,049	27,200	4	2
Total Museum Fund Expenses	155,798	161,544	175,256	167,645	176,725	5	1
Fund Operating Totals							
Total Revenues	137,998	142,601	154,853	140,789	162,840	16	5
Total Expenses	155,798	161,544	175,256	167,645	176,725	5	1
Net Surplus/Deficit	(17,800)	(18,943)	(20,403)	(26,856)	(13,885)	-48	-32
Est. Fund Balance - Beg of Year	126,410	108,610	89,667	89,667	62,811		
Designated for Subsequent Years	50,201	52,933	52,450	52,396	48,272		
Undesignated	76,721	36,734	16,814	10,415	654		
Est. Fund Balance - End of Year	108,610	89,667	69,264	62,811	48,926		

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Detail
08 - Museum Fund

Account Number	Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
	Revenue							
411000	Real Estate Taxes	93,340	92,769	98,963	98,860	106,050	7	7
	Total Administrative Revenue	93,340	92,769	98,963	98,860	106,050	7	7
400200	Museum Programs	39,529	44,784	44,775	36,829	45,675	24	2
411075	Grant Revenue	-	-	5,000	-	5,000	NA	0
414100	Rental & Misc Revenue	5,129	5,048	6,115	5,100	6,115	20	0
	Total Program Revenue	44,658	49,832	55,890	41,929	56,790	35	2
	Total Operating Revenue	137,998	142,601	154,853	140,789	162,840	16	5
	Expense							
511750	Supt. of Recreation	5,057	5,283	5,453	5,458	5,672	4	4
513700	Museum Supervisor	54,025	56,240	57,507	59,843	59,843	0	4
514800	Support Staff	54,629	58,522	59,867	59,500	61,793	4	3
514810	Project Support Staff	1,819	1,998	2,000	2,000	-	-100	-100
514904	Merit Evaluations	2,512	300	2,818	300	2,265	655	-20
	Total Salaries and Wages	118,042	122,343	127,645	127,101	129,573	2	2
525500	Health Insurance	692	2,377	1,822	1,625	1,965	21	8
	Total Insurance	692	2,377	1,822	1,625	1,965	21	8
531300	Office Supplies	532	634	550	500	555	11	1
532800	Periodicals And Books	441	580	575	575	580	1	1
533000	Concession Merchandise	52	87	70	50	70	40	0
539999	Non-capital Assets	2,649	2,470	2,000	2,000	1,500	-25	-25
	Total Commodities	3,674	3,771	3,195	3,125	2,705	-13	-15
540500	Telephone	3,223	2,953	3,024	2,610	2,662	2	-12
	Total Utilities	3,223	2,953	3,024	2,610	2,662	2	-12
542300	Postage	-	25	100	30	100	233	0
543300	Association Dues	817	551	650	600	650	8	0
546550	Grant Expense	-	-	5,000	-	5,000	NA	0
546600	Program Expense	5,038	4,492	4,570	4,530	4,320	-5	-5
	Total Contractual Services	5,855	5,068	10,320	5,160	10,070	95	-2

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Detail
08 - Museum Fund

Account Number	Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
570600	Mileage Reimbursement	230	130	350	150	250	67	-29
570700	Public Relations	400	450	500	500	500	0	0
570800	Personnel Expense	436	290	300	225	300	33	0
570900	Conference/Training Expense	1,833	1,496	1,500	1,100	1,500	36	0
	Total Other Expenses	2,899	2,366	2,650	1,975	2,550	29	-4
500200	Museum Programs	21,413	22,666	26,600	26,049	27,200	4	2
	Total Program Expenses	21,413	22,666	26,600	26,049	27,200	4	2
	Total Museum Fund Expenses	155,798	161,544	175,256	167,645	176,725	5	1
	Fund Operating Totals							
	Total Revenues	137,998	142,601	154,853	140,789	162,840	16	5
	Total Expenses	155,798	161,544	175,256	167,645	176,725	5	1
	Net Surplus/Deficit	(17,800)	(18,943)	(20,403)	(26,856)	(13,885)		
	Est. Fund Balance - Beg of Year	126,410	108,610	89,667	89,667	62,811		
	Designated for Subsequent Years	50,201	52,933	52,450	52,396	48,272		
	Undesignated	76,721	36,734	16,814	10,415	654		
	Est. Fund Balance - End of Year	108,610	89,667	69,264	62,811	48,926		

Arlington Heights Park District
Arlington Lakes Golf Club

The **Arlington Lakes Golf Club Fund** is an Enterprise Fund established to account for the operations and maintenance of an 18-hole golf course and driving range. Operations include golf activities, food sales, sale of related services and merchandise. Financing is provided by the proceeds from user charges.

Description

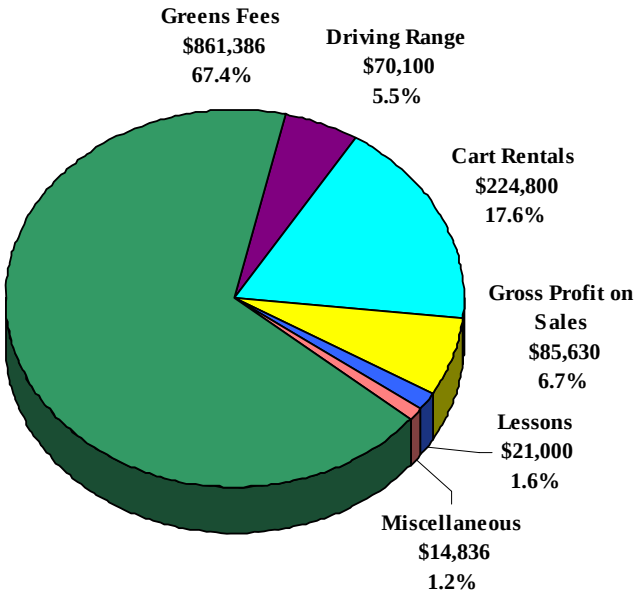
Arlington Lakes Golf Club has the atmosphere of country club golf at public course prices, which is the main attraction of the club. Located on eighty-nine acres, this 18-hole, par-68 course has 106 sand traps and 14 lakes, making accuracy a priority over distance. The club accommodates golfers with classes and leagues spring through fall

Arlington Lakes has banquet facilities overlooking the golf course, which provides golfers with sandwiches during the golf season. Business meetings, weddings, showers, and parties are held in two banquet rooms year-round. For golfers, there is a snack bar providing a quick meal after play.

Sunset Meadows Driving Range makes creative use of a storm water detention basin. This lighted driving range has 25 permanent tees for golf practice. The Driving Range is open weekends during April and September, and daily from May through Labor Day. Increased play is expected with the newly-renovated building.

Proposed Budget Highlights

Revenues are budgeted at $1,277,752, an increase of 5% over the 2008/09 projected. The following chart illustrates the relationship between revenue categories.



	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10
Restaurant & Snack Bar Sales	129,906	147,862	155,754	144,308	154,154
Cost of Goods Sold	66,825	66,187	68,000	72,500	73,500
Gross Profit	63,081	81,675	87,754	71,808	80,654
Pro Shop Sales	43,713	41,859	40,546	37,512	41,097
Cost of Goods Sold	35,534	37,186	36,583	36,499	36,121
Gross Profit	8,179	4,673	3,963	1,013	4,976
Gross Profit on Sales	71,260	86,348	91,717	72,821	85,630
Greens Fees	800,212	856,415	866,066	828,897	861,386
Cart Rentals	222,846	231,838	242,477	218,100	224,800
Driving Range Revenue	46,143	51,056	65,053	60,100	70,100
Lessons	15,089	19,609	22,115	20,000	21,000
Miscellaneous	13,370	23,933	14,418	18,053	14,836
Total Operating Revenues	1,168,920	1,269,199	1,301,846	1,217,971	1,277,752

Golf Rounds

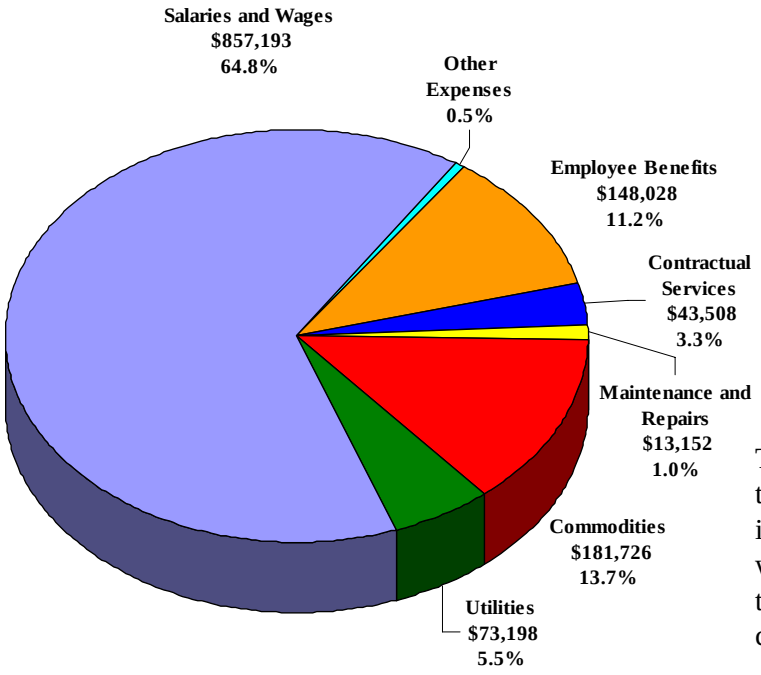
League play continues to be strong at Arlington Lakes. Rounds are on a decline to about 45,000 per season.

The Board approved golf course fees on December 2008. Rounds were budgeted using last season's projected totals of 44,890 rounds. Non-resident rates were decreased, while resident rates stayed the same as last year.

Arlington Lakes hosts 34 leagues: 15 morning and 19 afternoon. There is little available league time. Permanent tee times are available Saturdays and Sundays from 5:45 a.m. to 1:00 p.m. Fifty four-somes regularly register for the permanent tee times on Saturdays and Sundays. Permanent tee times are filled through 10:30 a.m.

The junior program is held at Arlington Lakes and Nickol Knoll Golf Clubs allowing participants to use the course nearest them for play. All of the lesson portion will take place at Sunset Meadows Driving Range.

Expenses are budgeted at $1,307,224, a 3% decrease over the 2008/09 projected. The following chart illustrates the relationship between expense categories.



	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10
Salaries and Wages	795,611	815,619	826,016	827,328	857,193
Employee Benefits	156,091	144,505	147,360	138,571	148,028
Commodities	158,760	164,319	181,727	181,214	166,263
Utilities	66,348	61,806	73,198	67,286	71,250
Contractual Services	43,614	41,972	43,508	36,693	44,354
Maintenance and Repairs	10,671	9,096	13,152	10,812	13,303
Other Expenses	7,457	3,551	6,883	5,915	6,833
Debt Service and Capital Outlay	(47494)	24194	22,338	-	-
Total Operating Expenses	1,191,058	1,265,062	1,314,182	1,267,819	1,307,224

The budget proposed reflects a directed effort to continually improve course conditions as the golf market changes, and keep expenses in line with these conditions. Programs initiated in the past consisted of maintaining fairway quality by using a growth regulator with the seeding program, improving trap playability, an extensive topdressing program of tees and greens, as well as root pruning and drainage improvements, and are budgeted to continue. The budget for 2008/09 remains relatively constant with last year.

Capital projects proposed in 2009/10 include a 160-gallon turf sprayer and funding for the emerald ash borer tree replacement program. These are reflected in the Capital Improvement Plan and funded by the Capital Projects Fund.

2006-11 Comprehensive Plan Objectives

The Park District's Comprehensive Plan includes statements of goals, strategies, and objectives, which provide the framework for planning recommendations, policies, and future projects and actions. Listed below are the objectives that describe specific actions included in the budget to be undertaken at the Arlington Lakes Golf Club in order to advance the overall goals of the Park District.

Objectives

Obj#	*Objective*
5	Investigate advertising options at Arlington Lakes Golf Club.
53	Improve cash register software at Arlington Lakes Golf Club.
162	Conduct a review of golf course programs throughout the country to determine if any would be beneficial to ALGC.
163	Examine other uses for Sunset Meadows property.

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities. They can also be developed to quantify outputs of a department or program.

	Actual 2005/06	Actual 2006/07	Actual 2007/08	Projected 2008/09	Proposed 2009/10
Total operating budget	$1,309,188	$1,191,058	$1,314,182	$1,267,819	$1,307,224
Number of Rounds	47,407	43,142	44,890	42,742	43,160
Cost Per Round	$28	$29	$29	$30	$30

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Summary
12 - Arlington Lakes Golf Club Fund

Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
Revenue							
Restaurant & Snack Bar Sales	129,906	147,862	155,754	144,308	154,154	7	-1
Cost of Goods Sold - Restaurant & Snack Bar	66,825	66,187	68,000	72,500	73,500	1	8
Gross Profit on Restaurant & Snack Bar	63,081	81,675	87,754	71,808	80,654	12	-8
Pro Shop Sales	43,713	41,859	40,084	37,512	41,097	10	3
Cost of Goods Sold - Pro Shop	35,534	37,186	36,121	36,499	36,121	-1	0
Gross Profit Pro Shop Sales	8,179	4,673	3,963	1,013	4,976	391	26
Total Gross Profit on Sales	71,260	86,348	91,717	72,821	85,630	18	-7
Greens Fees	800,212	856,415	866,066	828,897	861,386	4	-1
Cart Rentals	222,846	231,838	242,477	218,100	224,800	3	-7
Driving Range Revenue	46,143	51,056	65,053	60,110	70,100	17	8
Lessons	15,089	19,609	22,114	20,000	21,000	5	-5
Miscellaneous	13,370	23,933	14,417	18,053	14,836	-18	3
Total Operating Revenues	1,168,920	1,269,199	1,301,844	1,217,981	1,277,752	5	-2
Expense							
Salaries and Wages	795,611	815,619	826,016	827,328	857,193	4	4
Insurance	65,754	54,585	54,468	47,208	53,069	12	-3
Pension Expense	90,337	89,920	92,892	91,363	94,959	4	2
Commodities	158,760	164,319	181,727	181,214	166,263	-8	-9
Utilities	66,348	61,806	73,198	67,286	71,250	6	-3
Contractual Services	43,614	41,972	43,507	36,693	44,354	21	2
Maintenance and Repairs	10,671	9,096	13,152	10,812	13,303	23	1
Other Expenses	7,457	3,551	6,883	5,915	6,833	16	-1
Total Operating Expenses	1,238,552	1,240,868	1,291,843	1,267,819	1,307,224	3	1
Debt Service and Capital Outlay	(47,494)	24,194	22,338	-	-	NA	-100
Total Golf Club Fund Expenses	1,191,058	1,265,062	1,314,181	1,267,819	1,307,224	3	-1
Net Surplus/Deficit	(22,138)	4,137	(12,337)	(49,838)	(29,472)	-41	139
Est. Fund Balance - Beg of Year	304,061	281,923	286,060	286,060	236,222	-17	-17
Est. Fund Balance - End of Year	281,923	286,060	273,723	236,222	206,750	-12	-24

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Detail
12 - Arlington Lakes Golf Club Fund

Account Number	Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
	Revenue							
415003	Lunch Food Sales	9,956	10,282	10,154	11,161	10,154	-9	0
415012	Liquor Sales, Bar Only	28,570	29,857	30,827	25,774	30,000	16	-3
415601	Banquet Liquor Sales	10,208	5,735	9,000	11,446	9,000	-21	0
415781	Snack Bar Beer Sales	34,536	44,739	46,092	40,300	45,000	12	-2
415782	Snack Bar Beverage Sales	22,897	26,708	28,083	24,625	26,500	8	-6
415783	Snack Bar Sandwich Sales	16,376	19,876	20,435	20,000	20,500	3	0
415784	Snack Bar Misc. Sales	7,363	10,665	11,163	11,002	13,000	18	16
	Total Restaurant & Snack Bar Sales	129,906	147,862	155,754	144,308	154,154	7	-1
415998	Food Purchases	34,385	25,477	29,000	33,500	34,500	3	19
415999	Liquor Purchases	32,440	40,710	39,000	39,000	39,000	0	0
	Total Cost of Goods Sold	66,825	66,187	68,000	72,500	73,500	1	8
	Gross Profit on Restaurant & Snack Bar	63,081	81,675	87,754	71,808	80,654	12	-8
423700	Pro Shop Sales - Balls	18,493	18,628	19,000	16,466	19,000	15	0
423900	Pro Shop Sales - Miscellaneous	25,220	23,231	21,084	21,046	22,097	5	5
	Pro Shop Sales	43,713	41,859	40,084	37,512	41,097	10	3
423999	Cost of Goods Sold - Pro Shop	35,534	37,186	36,121	36,499	36,121	-1	0
	Gross Profit Pro Shop Sales	8,179	4,673	3,963	1,013	4,976	391	26
	Total Gross Profit on Sales	71,260	86,348	91,717	72,821	85,630	18	-7
417025	9 Hole Weekday - Resident	33,838	36,995	40,890	55,574	58,872	6	44
417026	18 Hole Weekday - Resident	40,776	36,828	40,960	37,000	37,000	0	-10
417027	9 Hole Weekday - Non Resident	31,796	45,336	36,000	44,900	44,900	0	25
417028	18 Hole Weekday - Non Resident	32,898	43,581	46,000	24,310	24,310	0	-47
417031	9 Hole Weekend - Resident	18,394	12,465	16,838	13,637	14,130	4	-16
417032	18 Hole Weekend - Resident	127,684	126,820	141,000	156,171	170,283	9	21
417033	9 Hole Weekend - Non Resident	5,554	3,063	3,950	2,800	2,800	0	-29
417034	18 Hole Weekend - Non Resident	105,042	106,091	104,500	104,800	108,200	3	4
417041	9 Hole - Juniors/Youth	17,779	18,318	19,873	18,590	18,590	0	-6
417042	18 Hole - Juniors/Youth	9,055	6,230	7,456	7,540	7,540	0	1

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Detail
12 - Arlington Lakes Golf Club Fund

Account Number	Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
417045	9 Hole - Senior Resident	38,756	43,366	44,000	54,040	54,535	1	24
417046	9 Hole - Senior Non-resident	32,811	35,671	37,500	29,700	29,700	0	-21
417047	18 Hole - Senior Resident	35,764	40,943	44,000	38,405	40,802	6	-7
417048	18 Hole - Senior Non-resident	20,252	21,913	22,000	14,000	14,000	0	-36
417051	Twilight Weekday - Resident	12,768	10,080	9,595	9,752	9,752	0	2
417052	Twilight Weekday - Non Resident	8,790	8,604	9,130	6,255	6,255	0	-31
417056	Twilight Weekday - Youth	4,920	322	1,408	459	600	31	-57
417057	Twilight Weekend - Resident	22,519	30,270	32,000	26,175	26,175	0	-18
417058	Twilight Weekend - Non Resident	19,797	14,655	16,467	11,725	11,725	0	-29
417061	Season Passes	25,935	26,975	22,433	22,000	24,000	9	7
417063	10 Play Card	22,210	52,244	44,000	55,000	55,000	0	25
417065	Morning Leagues Resident	18,072	12,029	12,032	6,000	6,000	0	-50
417066	Morning Leagues Non-resident	4,145	1,740	1,643	1,000	1,000	0	-39
417067	Evening Leagues Resident	49,521	58,833	49,800	48,000	50,000	4	0
417068	Evening Leagues Non-resident	64,178	62,050	63,257	48,000	50,000	4	-21
417070	T-Time Reservations	-	5,275	5,431	-	-	NA	-100
417071	Special Outings	-	687	903	-	-	NA	-100
417100	Handicap Fees	1,178	1,613	2,217	1,064	2,217	108	0
419000	Rain Check Usage	(4,220)	(6,582)	(9,217)	(8,000)	(7,000)	-13	-24
	Total Greens Fees	800,212	856,415	866,066	828,897	861,386	4	-1
418100	Riding Cart - 9 Holes-Weekday	68,025	73,479	76,000	75,000	76,000	1	0
418200	Riding Cart - 18 Holes-Weekday	61,440	58,280	66,000	58,000	60,000	3	-9
418300	Pull Cart - 9 Holes	5,415	5,906	6,777	5,600	7,300	30	8
418500	Riding Cart - 9 Holes-Weekend	9,745	8,322	8,700	6,500	6,500	0	-25
418600	Riding Cart - 18 Holes-Weekend	78,221	85,851	85,000	73,000	75,000	3	-12
	Total Cart Rentals	222,846	231,838	242,477	218,100	224,800	3	-7
419100	Ball Rental	46,143	51,056	65,000	60,000	70,000	17	8
419200	Club Rental	-	-	53	110	100	-9	89
	Total Driving Range Revenue	46,143	51,056	65,053	60,110	70,100	17	8

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Detail
12 - Arlington Lakes Golf Club Fund

Account Number	Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
424100	Private Lessons	-	2,735	4,302	2,000	3,000	50	-30
424200	Group Lessons	15,089	16,874	17,812	18,000	18,000	0	1
	Total Lessons	15,089	19,609	22,114	20,000	21,000	5	-5
414100	Donations & Misc Revenue	(6,345)	13,391	2,111	4,938	2,200	-55	4
414300	Room Rental	18,777	9,413	11,000	12,000	11,330	-6	3
426000	Equipment Rental	938	1,129	1,306	1,115	1,306	17	0
	Total Miscellaneous	13,370	23,933	14,417	18,053	14,836	-18	3
	Total Operating Revenues	1,168,920	1,269,199	1,301,844	1,217,981	1,277,752	5	-2
	Expense							
511750	Supt. of Recreation	20,343	21,638	22,125	22,357	23,254	4	5
511900	Administrative, Full-time	34,524	34,716	35,810	36,569	28,442	-22	-21
512100	Administrative, Part-time	-	1,182	3,200	6,030	3,300	-45	3
512300	Custodians, Full-time	21,344	22,195	22,422	22,422	22,422	0	0
512800	Maintenance Labor, Full-time	123,433	88,649	102,611	104,472	106,776	2	4
513000	Maintenance Labor, Part-time	100,751	109,323	108,798	110,000	112,500	2	3
513300	Overtime	9,270	10,878	11,500	9,700	11,500	19	0
513500	Maintenance Area Supervisors	164,959	173,540	156,339	179,119	179,119	0	15
513525	Maintenance Labor, Chargeback	5,153	4,374	(11,870)	(11,870)	(12,345)	4	4
514200	Facility Supervisors	97,088	113,488	122,880	107,086	124,178	16	1
514500	Golf Instructors	8,857	13,687	11,423	13,794	13,000	-6	14
514902	Other Salaries and Wages	3,500	3,300	3,900	3,300	3,400	3	-13
514904	Merit Evaluations	-	-	20,150	-	14,155	NA	-30
515500	Courier	2,378	2,475	1,834	1,947	1,947	0	6
517150	Cooks, Part-time	7,341	7,683	8,166	8,466	8,493	0	4
517200	Snack Bar Attendants	9,444	10,835	10,952	11,900	11,900	0	9
517300	Bartenders	4,062	4,119	3,851	6,900	4,000	-42	4
517500	Waitresses/ Bus Persons	808	557	350	136	302	122	-14

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Detail
12 - Arlington Lakes Golf Club Fund

Account Number	Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
518100	Starters/Rangers/Cart Attendants	185,812	192,494	191,575	195,000	200,850	3	5
519905	Employee Vacation & Sick Leave	(3,456)	486	-	-	-	NA	NA
	Total Salaries and Wages	795,611	815,619	826,016	827,328	857,193	4	4
525500	Health Insurance	65,754	54,585	54,468	47,208	53,069	12	-3
525525	Pension & FICA Contribution	90,337	89,920	92,892	91,363	94,959	4	2
	Total Employee Contributions	156,091	144,505	147,360	138,571	148,028	7	0
531000	Printed Supplies	100	563	3,486	2,907	3,590	23	3
531300	Office Supplies	1,500	4,520	4,380	1,856	2,662	43	-39
531500	Dining Rm, Lounge & Kitchen Supplies	24	-	-	116	100	-14	NA
531700	Janitorial Supplies	3,124	3,488	3,390	3,850	3,900	1	15
532000	Landscape Materials	18,156	17,907	26,000	24,500	26,000	6	0
532010	Fertilizer/Insect/Weed Killer	30,431	28,254	30,900	25,867	31,827	23	3
532400	Wearing Apparel	3,499	3,374	5,022	3,776	4,200	11	-16
532500	Recreation Supplies	10,235	16,661	13,348	9,274	13,748	48	3
533300	Lumber Materials	759	80	912	612	819	34	-10
533400	Parts/Fittings - Other Equipment	690	57	267	267	275	3	3
533800	Small Tools	827	944	900	600	800	33	-11
534200	Gasoline, Oil & Antifreeze	26,847	27,692	28,001	39,501	32,000	-19	14
535000	Electrical Supplies	897	734	1,184	736	1,203	63	2
536300	Paints & Solvents-Non Pool	420	274	500	450	450	0	-10
537100	Parts/Fittings - Motor Vehicles	9,953	10,533	11,000	11,000	11,000	0	0
537600	Parts/Fittings - Mowing Equipment	7,648	8,941	10,500	10,500	10,500	0	0
537700	Parts/Fittings - Plumbing & Heating	2,303	2,289	2,346	3,602	2,386	-34	2
537900	Construction Materials	701	552	1,487	1,337	1,506	13	1
538900	Sales Taxes	10,698	12,707	14,272	12,968	13,827	7	-3
539900	Other Commodities	12,951	6,108	2,832	10,999	5,470	-50	93
539999	Non-capital Assets	16,997	18,641	21,000	16,496	-	-100	-100
	Total Commodities	158,760	164,319	181,727	181,214	166,263	-8	-9
540200	Electric	36,256	41,616	52,983	48,005	50,405	5	-5
540500	Telephone	12,079	8,538	10,958	10,050	10,437	4	-5

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Detail
12 - Arlington Lakes Golf Club Fund

Account Number	Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
540700	Water	9,440	1,312	1,950	1,400	1,950	39	0
540900	Gas Heat	8,573	10,340	7,307	7,831	8,458	8	16
	Total Utilities	66,348	61,806	73,198	67,286	71,250	6	-3
541000	Office Equipment	2,190	1,290	500	215	500	133	0
541400	Printing & Binding	49	-	1,274	1,273	1,311	3	3
542100	Refuse Disposal	4,932	5,191	6,007	4,806	6,183	29	3
543100	Professional Services	2,282	746	873	694	1,033	49	18
543200	Advertising, Display	3,829	4,500	2,252	1,838	2,320	26	3
543300	Association Dues	1,914	2,541	3,557	2,900	3,100	7	-13
544200	Program Services	1,548	3,259	3,700	1,389	3,811	174	3
545000	Linen Service	2,993	1,997	1,500	1,120	1,545	38	3
545500	Bank Service Charges	13,459	15,668	16,985	15,718	17,510	11	3
549900	Other Contractual Services	10,418	6,780	6,859	6,740	7,041	4	3
	Total Contractual Services	43,614	41,972	43,507	36,693	44,354	21	2
551000	M & R - Buildings	364	893	623	930	930	0	49
553500	M & R - Fencing	-	85	750	250	750	200	0
555500	M & R - Machinery & Equipment	613	598	1,000	550	1,000	82	0
556000	M & R - Vehicles	2,696	3,202	2,800	2,400	2,800	17	0
556700	M & R - Irrigation Systems	3,303	821	2,500	2,500	2,500	0	0
556800	M & R - Grounds Fixtures	1,863	2,830	3,000	2,000	2,800	40	-7
556900	M & R - Well & Pump	777	213	1,000	700	1,000	43	0
557900	M & R - Office Equipment	1,055	454	1,479	1,482	1,523	3	3
	Total Maintenance and Repairs	10,671	9,096	13,152	10,812	13,303	23	1
570800	Personnel Expense	466	586	2,183	1,515	2,133	41	-2
570900	Conference/Training Expense	660	906	2,200	1,900	2,200	16	0
571000	Travel	-	-	1,000	1,000	1,000	0	0
571200	Promotional Expenses	6,331	2,059	1,500	1,500	1,500	0	0
	Total Other Expenses	7,457	3,551	6,883	5,915	6,833	16	-1
	Total Operating Expenses	1,238,552	1,240,868	1,291,843	1,267,819	1,307,224	3	1

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Detail
12 - Arlington Lakes Golf Club Fund

Account Number	Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
669900	Capital	1,413,891	24,194	-	-	-	NA	NA
412000	Interest Income/Draw	(55,820)	(114,484)	(91,000)	(113,338)	(115,338)	2	27
	Transfer In	(191,968)	-	-	-	-	NA	NA
	Debt Proceeds	(1,213,597)	-	-	-	-	NA	NA
662075	Debt Service	-	114,484	113,338	113,338	115,338	2	2
	Net Debt Service	(1,461,385)	-	22,338	-	-	NA	-100
	Total Debt Service and Capital Outlay	(47,494)	24,194	22,338	-	-	NA	-100
	Total Golf Club Fund Expenses	1,191,058	1,265,062	1,314,181	1,267,819	1,307,224	3	-1
	Fund Operating Totals							
	Total Revenue	1,168,920	1,269,199	1,301,844	1,217,981	1,277,752	5	-2
	Total Expenses	1,238,552	1,240,868	1,291,843	1,267,819	1,307,224	3	1
	Gross Surplus/Deficit	(69,632)	28,331	10,001	(49,838)	(29,472)		
	Fund Totals After Debt and Capital							
	Total Revenue	2,630,305	1,269,199	1,279,506	1,217,981	1,277,752	5	0
	Total Expenses	2,652,443	1,265,062	1,314,181	1,267,819	1,307,224	3	-1
	Net Surplus/Deficit	(22,138)	4,137	(34,675)	(49,838)	(29,472)		
	Est. Fund Balance - Beg of Year	304,061	281,923	286,060	286,060	236,222		
	Est. Fund Balance - End of Year	281,923	286,060	251,385	236,222	206,750		

Arlington Heights Park District
Heritage Tennis Club

The Heritage Tennis Club Fund is an Enterprise Fund established to account for the operations and maintenance of an indoor tennis facility. Operations include the rental of the tennis courts and related programs. Financing is provided by the proceeds from user charges and program revenue.

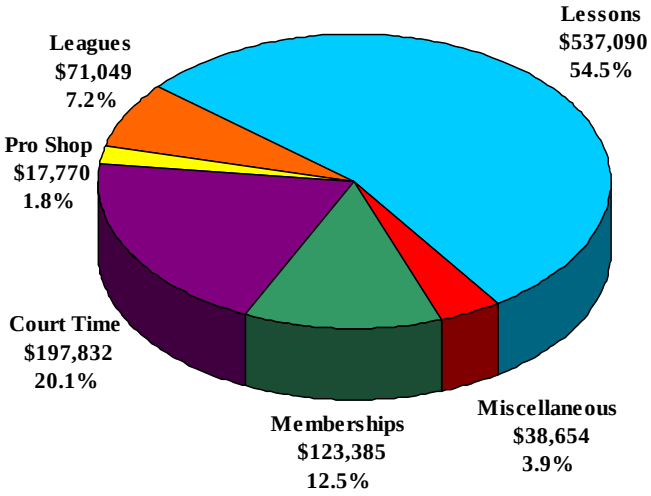
Description

The Heritage Tennis Club features eight indoor tennis courts, lounge, locker rooms, dry saunas, snack bar, and nursery. Lessons and leagues are offered year-round, along with permanent court time, tournaments, and special events.

In November 1988, the Heritage Tennis Club was purchased for $1.1 million. A portion of the purchase was financed through the use of a Contract Purchase Agreement in the amount of $900,000, and the remainder was borrowed from accumulated fund balances in other Enterprise Funds.

Proposed Budget Highlights

Revenues are budgeted at $985,780, an increase of 3% over the 2008/09 actual. The following chart illustrates the relationship between revenue categories.



	Actual 2006/07	Actual 2006/07	Budget 2008/09	Projected 2008/09	Proposed 2009/10
Gross Profit Snack Bar Sales	5,454	4,806	4,730	6,450	6,705
Gross Profit Pro Shop Sales	8,389	7,642	10,190	10,865	11,065
Memberships	121,815	121,827	136,790	120,607	123,385
Court Time	184,530	186,596	178,711	193,298	197,832
Lessons	505,595	496,712	565,022	520,512	537,090
Leagues	74,043	69,169	71,669	69,985	71,049
Miscellaneous	35,863	32,934	36,390	36,684	38,654
Total Operating Revenues	935,689	919,686	1,003,502	958,401	985,780

Lessons and Leagues

Lesson and league programs remain strong at the club. Lesson revenues project to increase 3% for the 2009/10 proposed budget. Lesson programs continue to contribute the greatest source of revenue (54.5%) to the club's operation.

The club's budget includes summer outdoor tennis lessons offered in Arlington Heights, Buffalo Grove, Wheeling, River Trails, and Prospect Heights. The 2008 Arlington Heights outdoor summer tennis program had 897 participants. This was the eighth year staff coordinated the summer tennis program for the Buffalo Grove Park District, registering 201 participants. Overall, the Arlington Heights Park District's summer tennis program registered 1,226 players in the 2008 program.

Court Time

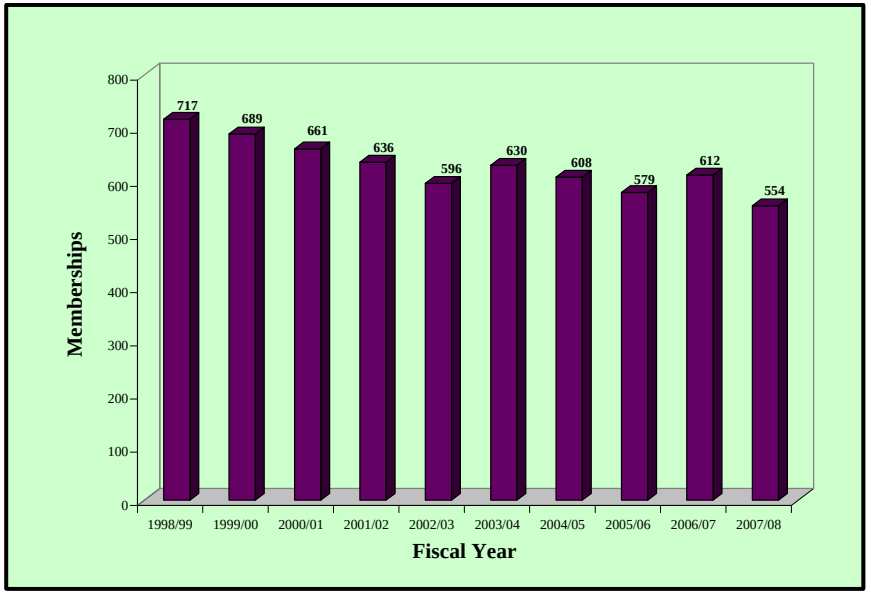
Court time revenues are projected to increase 11% from 2008/09 budget and 2% more than 2008/09 projected. Open court time reservations have been increasing with monthly court special promotions and party reservation incentives. The 2009/10 proposed court time budget is 20% of the club's revenues.

Memberships

2008/09 membership is down 10% from last year at Heritage Tennis Club.

To encourage membership sales for 2008/09:

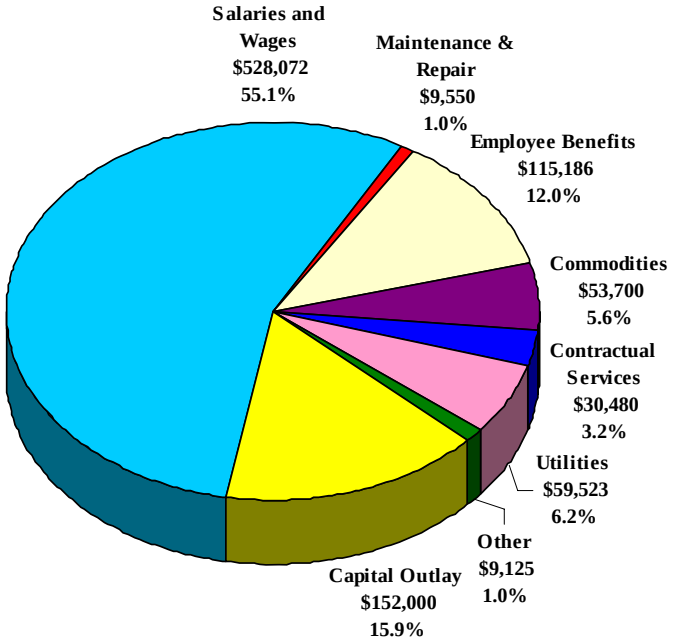
- Fees were discounted when the membership was purchased prior to July 31, 2008.
- A monthly payment option was implemented in 2005/06 for adult and family memberships. 2008/09 has monthly payment contracts for 64% of this season's memberships.
- Members receive a discount on group lesson fees and on pro shop merchandise.
- Members have priority sign-up in registration schedule.



Club Highlights

- The 18th annual Champagne Classic was held on February 8, 2008. The ***Classic*** event is as one of the club's most successful events, registering 27 participants.
- Heritage hosts two Junior Novice tournaments every season so the Club can offer competition experience to members and lesson participants in an event close to home. The Novice Tournaments include boys' and girls' 10, 12, and 14 divisions. The tournament registered 23 players.
- Travel League play for men, women, and mixed doubles teams continues to draw high participation levels. Heritage participates in five travel leagues that support six teams for the club.
- Thanksgiving holiday court promotions discounted all court time to $22 hour (a $2 increase from 2007) and waived guest fees. This promotion sold 91% of the holiday court time, up 10% from 2007.
- Steve Rosen, Associate Tennis Pro, coordinates several tennis clinics for players 9-17 years old to meet on various dates during the spring and winter breaks. This year, winter break registered 103 participants.

Expenses before capital are budgeted at $805,636, an increase of 6% from the 2008/09 projected. Expenses after capital are budgeted at $957,636, an increase of 18% from the 2008/09 projection. The following chart illustrates the relationship between expense categories.



	Actual 2006/07	Actual 2006/07	Budget 2008/09	Projected 2008/09	Proposed 2009/10
Salaries and Wages	479,138	474,807	521,626	510,051	528,072
Employee Benefits	116,100	110,541	122,060	106,587	115,186
Commodities	26,928	31,758	51,534	48,364	53,700
Utilities	59,176	58,672	54,019	56,749	59,523
Contractual Services	23,850	21,238	30,372	26,386	30,480
Maintenance and Repairs	8,210	5,948	9,250	5,750	9,550
Other Expenses	6,357	4,376	8,525	8,275	9,125
Capital Outlay	29,231	172,514	84,500	45,125	152,000
Total Operating Expenses	748,990	879,854	881,886	807,287	957,636

Salaries, employee benefits, and utilities continue to be the areas of most significant impact on the expense side of the budget.

Expenses in other areas such as commodities and contractual services are budgeted consistently with prior year operations, and proportionately with anticipated revenues.

Capital projects for 2008/09 included purchasing new court benches, re-staining the cedar siding on the facility, installation of additional parking lot lighting, and color coating the tennis courts. The 2009/10 proposed capital is for exterior perimeter outdoor drainage tile, outdoor landscaping, lounge furniture, and reconstructing the north parking lot. ADA funds will be used to replace the exterior court doors.

2006-11 Comprehensive Plan Objectives

The Park District's Comprehensive Plan includes statements of goals, strategies and objectives, which provide the framework for planning recommendations, policies and future projects and actions. Listed below are objectives that describe specific actions included in the budget that will be undertaken at Heritage Tennis Club in order to advance the overall goals of the Park District.

Objectives

Obj#	*Objective*
8	Investigate the possibility of securing a vendor(s) to sponsor the summer tennis recreational program.
65	Investigate multiple user discount options at Heritage Tennis Club.
66	Investigate expanding the Heritage Tennis Club pro shop area.
234	Develop an in-house Heritage Tennis Club employee recognition program.
239	Investigate staff incentive programs to increase participation at Heritage Tennis Club.
295	Establish customer service standards at Heritage Tennis Club to guide staff to deliver the level of service the Park District wishes to maintain.
296	Establish a program that coaches and evaluates Heritage Tennis Club staff on their customer service.
297	Develop an employee of the month program at Heritage Tennis Club with incentives to encourage superior customer service among employees.

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities. They can also be developed to quantify outputs of a department or program.

	Actual 2005/06	Actual 2006/07	Actual 2007/08	Projected 2008/09	Proposed 2009/10
Total operating budget (without capital)	$738,006	$719,759	$707,340	$762,162	$805,636
Memberships	579	612	554	527	537
Cost Per Member	$1,275	$1,176	$1,277	$1,446	$1,500
Average Percent Court Usage	66%	66%	63%	63%	65%
Lesson Participants *(Indoor & summer outdoor lessons)*	2,694	2,825	2,806	2,800	2,900
League Participants	356	377	331	282	294

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Summary
17 - Heritage Tennis Club Fund

Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
Revenue							
Gross Profit on Sales - Snack Bar	5,454	4,806	4,730	6,450	6,705	4	42
Gross Profit Pro Shop Sales	8,389	7,642	10,190	10,865	11,065	2	9
Memberships	121,815	121,827	136,790	120,604	123,385	2	-10
Court Time	184,530	186,596	178,711	193,298	197,832	2	11
Lessons	505,595	496,712	565,022	520,512	537,090	3	-5
Leagues	74,043	69,169	71,669	69,985	71,049	2	-1
Miscellaneous	35,863	32,934	36,390	36,684	38,654	5	6
Total Operating Revenues	935,689	919,686	1,003,502	958,398	985,780	3	-2
Expense							
Salaries and Wages	479,138	474,807	521,626	510,051	528,072	4	1
Insurance	55,401	50,798	49,306	43,604	48,283	11	-2
Pension Expense	60,699	59,743	72,754	62,983	66,903	6	-8
Commodities	26,928	31,758	51,534	48,364	53,700	11	4
Utilities	59,176	58,672	54,019	56,749	59,523	5	10
Contractual Services	23,850	21,238	30,372	26,386	30,480	16	0
Maintenance and Repairs	8,210	5,948	9,250	5,750	9,550	66	3
Other Expenses	6,357	4,376	8,525	8,275	9,125	10	7
Total Operating Expenses	719,759	707,340	797,386	762,162	805,636	6	1
Capital Outlay	29,231	172,514	84,500	45,125	152,000	237	80
Total Tennis Club Fund Expenses	748,990	879,854	881,886	807,287	957,636	19	9
Fund Operating Totals							
Total Revenue	935,689	919,686	1,003,502	958,398	985,780	3	-2
Total Expenses	719,759	707,340	797,386	762,162	805,636	6	1
Gross Surplus/Deficit	215,930	212,346	206,116	196,236	180,144		
Fund Totals After Capital Outlay							
Total Revenue	935,689	919,686	1,003,502	958,398	985,780	3	-2
Total Expenses	748,990	879,854	881,886	807,287	957,636	19	9
Net Surplus/Deficit	186,699	39,832	121,616	151,111	28,144		
Est. Fund Balance - Beg of Year	648,855	835,554	875,386	875,386	1,026,497		
Est. Fund Balance - End of Year	835,554	875,386	997,002	1,026,497	1,054,641		

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Detail
17 - Heritage Tennis Club Fund

Account Number	Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
	Revenue							
415781	Snack Bar Beer Sales	4,945	4,848	4,550	6,630	7,095	7	56
415782	Snack Bar Beverage Sales	3,749	3,289	3,600	3,650	3,650	0	1
415784	Snack Bar Misc. Sales	1,481	1,224	1,380	1,450	1,450	0	5
415799	Snack Bar Mdse Purchases	(4,721)	(4,555)	(4,800)	(5,280)	(5,490)	4	14
	Gross Profit on Sales - Snack Bar	5,454	4,806	4,730	6,450	6,705	4	42
423100	Merchandise Sales, Racquets	11,281	12,826	10,580	9,300	10,200	10	-4
423200	Merchandise Sales, Balls	4,687	4,504	6,000	6,000	6,000	0	0
423900	Miscellaneous Mdse Sales	21,589	20,780	26,250	32,300	32,300	0	23
423999	Merchandise Purchases	(29,168)	(30,468)	(32,640)	(36,735)	(37,435)	2	15
	Gross Profit Pro Shop Sales	8,389	7,642	10,190	10,865	11,065	2	9
421100	Family Memberships	25,130	24,973	27,000	21,279	21,600	2	-20
421300	Adult Memberships	86,290	87,979	99,800	90,675	92,485	2	-7
421500	Youth Memberships	10,395	8,875	9,990	8,650	9,300	8	-7
	Total Memberships	121,815	121,827	136,790	120,604	123,385	2	-10
422100	Open Court Time, Prime	58,674	65,888	58,599	67,116	69,199	3	18
422200	Open Court Time, Non-Prime	83,387	78,724	78,090	84,000	85,700	2	10
422800	Permanent Court Time, Prime	33,908	38,124	37,862	37,862	38,613	2	2
422900	Permanent Court Time, Non-Prime	8,561	3,860	4,160	4,320	4,320	0	4
	Total Court Time	184,530	186,596	178,711	193,298	197,832	2	11
424100	Private Lessons	45,414	43,836	46,350	48,145	49,589	3	7
424200	Group Lessons	460,181	452,876	518,672	472,367	487,501	3	-6
	Total Lessons	505,595	496,712	565,022	520,512	537,090	3	-5
425100	Leagues, Men	21,447	18,777	18,698	19,921	19,921	0	7
425300	Leagues, Ladies	52,596	50,392	52,971	50,064	51,128	2	-3
	Total Leagues	74,043	69,169	71,669	69,985	71,049	2	-1
426000	Equipment Rental	1,238	1,270	1,100	1,100	1,100	0	0
426500	Stringing & Grips	17,771	16,174	16,475	16,475	17,370	5	5
427100	Guest Fees	10,182	9,815	8,600	12,900	12,900	0	50
427500	Nursery Fees	1,710	1,526	1,880	950	950	0	-49

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Detail
17 - Heritage Tennis Club Fund

Account Number	Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
427900	Special Events	2,774	3,808	8,000	5,000	6,000	20	-25
414100	Donations & Misc Revenue	2,023	292	160	134	159	19	-1
428500	Finance Charges	165	49	175	125	175	40	0
	Total Miscellaneous	35,863	32,934	36,390	36,684	38,654	5	6
	Total Operating Revenues	935,689	919,686	1,003,502	958,398	985,780	3	-2
	Expense							
511750	Superintendent of Recreation	21,071	22,014	22,723	22,723	23,635	4	4
511900	Administrative, Full-time	22,192	32,232	54,178	54,640	54,640	0	1
512000	Assistant Facility Manager	45,876	47,723	41,006	41,003	41,039	0	0
512100	Administrative, Part-time	42,535	38,032	16,630	15,892	17,858	12	7
512300	Custodians, Full-time	37,389	47,160	35,671	35,671	35,671	0	0
512500	Custodians, Part-time	11,388	13,492	15,550	14,500	15,678	8	1
513525	Maintenance Labor, Chargeback	4,304	3,829	2,500	2,500	2,750	10	10
514200	Facility Supervisors	83,055	87,564	82,282	85,623	85,623	0	4
514500	Tennis Instructors	195,347	181,051	217,248	216,549	222,330	3	2
514902	Other Salaries and Wages	1,200	1,300	1,000	600	600	0	-40
514904	Merit Evaluations	-	-	9,178	-	7,235	NA	-21
515500	Courier	680	707	524	556	556	0	6
515700	Nursery Attendants	12,653	13,756	17,111	14,182	14,707	4	-14
515710	Racquet Stringer	7,224	5,721	6,025	5,612	5,750	2	-5
519905	Employee Vacation & Sick Leave	(5,776)	(19,774)	-	-	-	NA	NA
	Total Salaries and Wages	479,138	474,807	521,626	510,051	528,072	4	1
525500	Health Insurance	55,401	50,798	49,306	43,604	48,283	11	-2
525525	Pension & FICA Contribution	60,699	59,743	72,754	62,983	66,903	6	-8
	Total Employee Contributions	116,100	110,541	122,060	106,587	115,186	8	-6

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Detail
17 - Heritage Tennis Club Fund

Account Number	Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
531000	Printed Supplies	538	557	4,000	4,000	4,000	0	0
531300	Office Supplies	715	3,365	1,850	1,850	1,850	0	0
531700	Janitorial Supplies	3,024	2,919	4,500	4,500	4,750	6	6
531705	Hygiene/Laundry Supplies	293	165	750	750	800	7	7
532100	Awards & Trophies	995	599	900	900	900	0	0
532200	League Balls	3,200	3,233	5,000	5,000	5,000	0	0
532201	Special Events Expense	1,292	1,330	2,000	2,000	2,000	0	0
532300	Towels	318	677	750	750	750	0	0
532400	Wearing Apparel	1,569	1,347	2,550	2,500	2,500	0	-2
532500	Recreation Supplies	5,689	8,571	7,650	7,703	8,650	12	13
532800	Periodicals And Books	15	-	600	450	600	33	0
533100	Racquet Stringing Supplies	4,524	5,233	5,100	3,000	5,200	73	2
533300	Building Supplies	-	269	1,100	1,150	1,200	4	9
535000	Electrical Supplies	463	90	1,000	250	500	100	-50
537700	Parts/Fittings-Plumbing & Heating	22	81	300	300	500	67	67
533400	Parts/Fittings-Other Equipment	-	121	500	500	500	0	0
538900	Sales Taxes	1,074	1,040	1,086	1,250	1,500	20	38
539900	Other Commodities	282	495	1,898	1,511	2,500	65	32
539999	Non-capital Assets	2,915	1,666	10,000	10,000	10,000	0	0
	Total Commodities	26,928	31,758	51,534	48,364	53,700	11	4
540200	Electric	39,344	38,383	37,319	41,562	43,640	5	17
540500	Telephone	12,114	10,980	8,850	8,423	8,591	2	-3
540700	Water	798	658	850	800	850	6	0
540900	Gas Heat	6,920	8,651	7,000	5,964	6,442	8	-8
	Total Utilities	59,176	58,672	54,019	56,749	59,523	5	10
541400	Printing & Binding	171	158	500	500	500	0	0
542100	Refuse Disposal	1,014	966	1,500	800	1,200	50	-20
543100	Professional Services	616	140	500	500	500	0	0
543200	Advertising, Display	3,516	2,731	5,236	3,850	4,350	13	-17
543300	Association Dues	1,050	1,237	1,300	1,400	1,500	7	15
545500	Bank Service Charges	12,044	11,877	13,286	13,286	14,880	12	12

Arlington Heights Park District
2009/10 Proposed Budget Report by Fund Detail
17 - Heritage Tennis Club Fund

Account Number	Description	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10	% Change By Projected Year End	% Change By Current Budget
549900	Other Contractual Services	5,439	4,129	8,050	6,050	7,550	25	-6
	Total Contractual Services	23,850	21,238	30,372	26,386	30,480	16	0
551000	M & R - Buildings	5,755	3,783	7,000	4,000	7,000	75	0
556500	M & R - Fire & Safety Services	1,155	765	1,500	1,000	1,250	25	-17
557900	M & R - Office Equipment	1,300	1,400	750	750	1,300	73	73
	Total Maintenance and Repairs	8,210	5,948	9,250	5,750	9,550	66	3
570900	Conference/Training Expense	4,678	4,226	5,700	5,450	6,300	16	11
571600	Promotional Expenses	1,679	150	2,825	2,825	2,825	0	0
	Total Other Expenses	6,357	4,376	8,525	8,275	9,125	10	7
		719,759	707,340	797,386	762,162	805,636	6	1
662025	Improvements - Land & Buildings	29,231	172,514	84,500	45,125	152,000	237	80
	Total Capital Outlay	29,231	172,514	84,500	45,125	152,000	237	80
	Total Tennis Club Expenses	748,990	879,854	881,886	807,287	957,636	19	9
	Fund Operating Totals							
	Total Revenue	935,689	919,686	1,003,502	958,398	985,780	3	-2
	Total Expenses	719,759	707,340	797,386	762,162	805,636	6	1
	Net Surplus/(Deficit)	215,930	212,346	206,116	196,236	180,144		
	Fund Totals After Capital Outlay							
	Total Revenue	935,689	919,686	1,003,502	958,398	985,780	3	-2
	Total Expenses	748,990	879,854	881,886	807,287	957,636	19	9
	Net Surplus/(Deficit)	186,699	39,832	121,616	151,111	28,144		
	Est. Fund Balance - Beg of Year	648,855	835,554	875,386	875,386	1,026,497		
	Est. Fund Balance - End of Year	835,554	875,386	997,002	1,026,497	1,054,641		

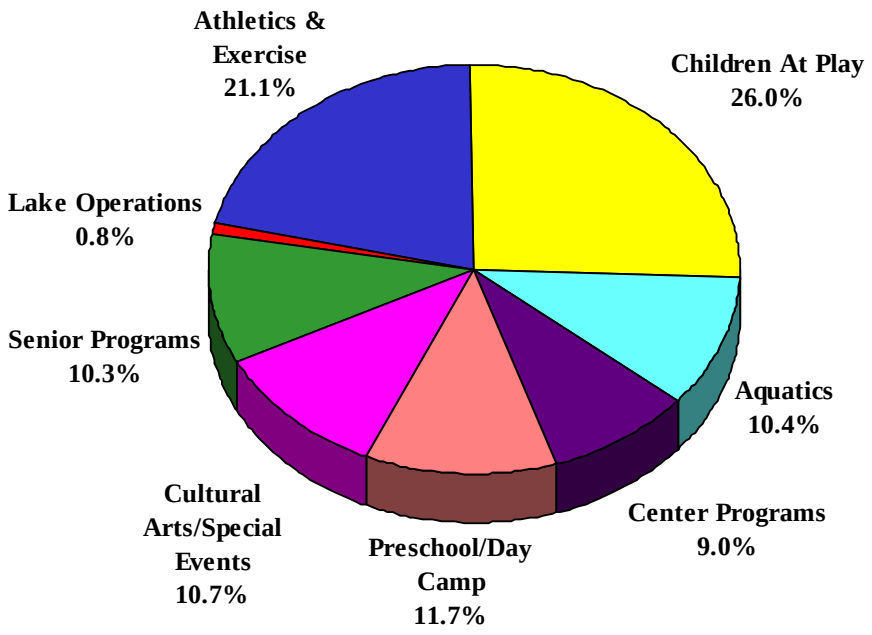
PROGRAM SUMMARIES

Program Revenue by Source.....157
Lake Arlington Programs.....158-160
Athletic and Exercise Programs.....161-162
Children at Play 163-165
Aquatics 166-168
Center Programs 169-170
Preschool and Day Camp Programs 171-173
Cultural Arts and Special Events Programs 174-176
Senior Programs.....177-179
Program Revenue Comparison by Category 180
Program Analysis.....181-184

Recreation Program Revenue Comparison

	Actual 06/07	Actual 07/08	Budget 08/09	Projected 08/09	Proposed 09/10
Lake Operations	$ 61,096	59,680	61,618	66,989	68,090
Athletics & Exercise	1,162,052	1,217,778	1,269,590	1,223,965	1,266,544
Children At Play	1,160,953	1,233,864	1,253,527	1,261,793	1,292,435
Aquatics	650,401	695,023	682,547	656,408	652,558
Center Programs	408,374	484,690	464,515	491,027	498,719
Preschool/Day Camp	689,047	713,409	698,042	694,404	714,637
Cultural Arts/Special Events	512,653	552,047	534,401	534,337	559,662
Senior Programs	414,988	401,241	437,800	439,500	454,250
Total - All Programs	$5,059,564	5,357,732	5,402,040	5,368,423	5,506,895

Recreation Program Revenues by Source



Arlington Heights Park District
Recreation Fund – Lake Arlington Programs

Description
The Lake Arlington boathouse opened to the public in August of 1995. Lake Arlington features a two-mile bike and walking path, boat dock, nature/conservation area, picnic areas, accessible playground, observation deck, and a seasonal snack bar operation. Paddleboat and sailboat rentals are also available on a seasonal basis. Programs and/or camps for youths and adults are offered in sailing, climbing, canoeing, and fishing.

Program Budget
Net program revenue for the proposed 2009/10 budget is $40,590. Youth sailing has become a popular sport. Sailing Camp provides sailors with five hours of sailing, including free sail time, to practice their skills. When on land, the sailors have at least two hours of land instruction, including sailing terminology, and safety. Other activities include games, movies, and crafts.

	Budgeted 08/09			Projected 08/09			Proposed 09/10		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Boating Lessons	$ 3,000	1,300	1,700	2,805	1,503	1,302	3,000	1,500	1,500
Boat Rentals	11,000	-	11,000	16,184	-	16,184	16,000	-	16,000
Boat Storage	4,798	-	4,798	5,485	-	5,485	5,300	-	5,300
Other Lake Operations	42,820	24,000	18,820	42,515	25,929	16,586	43,790	26,000	17,790
Total	$ 61,618	25,300	36,318	66,989	27,432	39,557	68,090	27,500	40,590

Lake Arlington Operation Budget
This budget includes paddleboat, kayak, and sailboat rentals, boat storage, and recreation programs. Snack bar revenue is budgeted less than last year and is based on an average of the last three years. Expenses are budgeted in line with the guidelines and provides for maintenance of the park and extended operating hours for public washrooms.

	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10
Revenue					
Program Revenues	$ 64,560	63,612	65,668	70,897	71,440
Snack Bar Gross Profit	16	2,217	2,000	600	1,000
Total Revenues	64,576	65,829	67,668	71,497	72,440
Expense					
Salaries and Wages	39,608	46,125	47,500	52,613	52,000
Commodities	4,615	8,152	9,500	9,517	9,500
Utilities	15,760	17,699	17,319	21,123	21,957
Contractual Services	1,413	1,407	600	1,000	1,000
Maintenance and Repair	1,799	958	700	1,300	1,300
Program Expenses	27,145	30,368	29,100	30,141	28,730
Total Expense	$ 90,340	104,709	104,719	115,694	114,487
Gross Surplus/Deficit	$ (25,764)	(38,880)	(37,051)	(44,197)	(42,047)

2006-11 Comprehensive Plan Objectives

The Park District's Comprehensive Plan includes statements of goals, strategies, and objectives, which provide the framework for planning recommendations, policies, and future projects and actions. Listed below are the objectives that describe specific actions that are included in the budget that will be undertaken at Lake Arlington in order to advance the overall goals of the Park District.

Objectives

Obj#	*Objective*
3	Investigate additional profit generating opportunities for Lake Arlington.
59	Develop master plan to replace equipment and machines at Lake Arlington.
277	Utilize inter-departmental communication tools in effort to promote cooperation.

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities. They can also be developed to quantify outputs of a department or program.

	Actual 2005/06	Actual 2006/07	Actual 2007/08	Projected 2008/09	Proposed 2009/10
Total Operating Budget	$86,342	$90,340	$104,709	$115,694	$114,487
Number of Programs	40	30	31	30	36
Number of Participants	514	384	404	396	420

Description

Athletic programs include coordination of men's, women's and co-ed softball leagues - over 310 teams; youth house league soccer - approximately 2,200 kindergarten through eighth graders in five divisions playing two seasons per year; travel team soccer - over 700 players on 48 teams, Academy Travel program has 11 teams ages 8-adult; summer Tee Ball and Rookie Ball - 35 classes at four community centers; co-ed adult volleyball; and men's and youth basketball leagues (1,300 children enrolled).

Other athletic programming includes junior high and high school volleyball, summer sports camps, and special events. The athletic supervisors also work with the Arlington Heights Youth Athletic Association (boys' baseball, girls' softball and youth football), the soccer parent's club, and coordination of use of Park District athletic fields.

Health and fitness programming encompasses the coordination of 20 Park District exercise classes held over four sessions each year with approximately 1,000 participants. Classes vary in type and difficulty and include high and low impact aerobics, group power, early bird, and step programs.

Program Budget

Athletic and Exercise program net revenue will increase slightly from a 2008/09 projected year-end of $491,049 to $494,924 for the proposed 2009/10 budget.

Volleyball programs continue to grow with revenues exceeding $100,000. During 2008/09, 360 junior high players and 45 high school teams played volleyball.

Soccer continues to be strong in-house and travel leagues, with 5,000 participants in the House and Travel Soccer during 2008/09. Revenues for soccer programs exceeded $350,000.

Athletic and Exercise Program Budget

	Budgeted 08/09			Projected 08/09			Proposed 09/10		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Boy's Basketball	$ 70,000	40,600	29,400	66,223	40,600	25,623	67,083	41,577	25,506
Girl's Basketball	38,988	19,897	19,091	34,323	19,222	15,101	35,300	19,813	15,487
Men's Basketball	29,120	21,968	7,152	35,976	27,565	8,411	36,400	28,513	7,887
High School Baseball	18,000	13,000	5,000	19,742	14,368	5,374	20,196	14,360	5,836
Mens Football	6,890	5,600	1,290	6,820	5,900	920	6,874	5,900	974
Adult Softball	276,480	121,565	154,915	257,130	117,424	139,706	262,271	124,383	137,888
Tournament Fees	14,000	9,081	4,919	17,258	9,081	8,177	18,558	9,762	8,796
Youth Soccer	209,000	110,140	98,860	210,000	97,000	113,000	217,560	113,800	103,760
Traveling Soccer	143,000	108,650	34,350	123,800	106,650	17,150	135,065	114,870	20,195
Athletic Camps	110,000	79,000	31,000	112,312	80,982	31,330	115,000	82,100	32,900
Tee Ball	48,400	41,500	6,900	49,703	39,469	10,234	51,243	41,400	9,843
Co-Rec Volleyball	59,830	40,000	19,830	59,800	40,000	19,800	60,756	40,000	20,756
Youth Volleyball	40,000	19,500	20,500	43,300	17,460	25,840	44,382	17,500	26,882
Gymnasium Drop-In	5,000	2,200	2,800	5,000	2,200	2,800	5,000	2,200	2,800
Body Rhythm	63,000	54,100	8,900	63,000	58,090	4,910	64,260	59,750	4,510
Hoops & Headers	40,000	31,000	9,000	36,364	28,905	7,459	37,418	26,192	11,226
Soccer Rentals	9,000	-	9,000	10,780	-	10,780	11,025	-	11,025
Athletic Field Rentals	88,882	30,000	58,882	72,434	28,000	44,434	78,153	29,500	48,653
	$ 1,269,590	747,801	521,789	1,223,965	732,916	491,049	1,266,544	771,620	494,924

Melas Park

Activities at Melas Park are estimated to generate $363,515 in revenue and project a net profit of $56,670. Over 300 softball teams participated in activities at this site. The revenue proposed includes increases in the softball leagues. Fall softball leagues offered at this site continue to be successful. Spring league has now started to generate more interest from college students.

	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10
Revenue					
Softball	$ 244,828	270,243	276,480	257,130	262,271
Tournament Fees	13,706	14,196	14,000	17,258	18,558
Gross Profit - Snack Bar	68,735	43,323	54,138	40,537	33,508
Field Rental Fees	20,538	31,203	43,882	45,214	49,178
Total Revenues	$ 347,807	358,965	388,500	360,139	363,515
Expense					
Salaries and Wages	83,215	101,354	94,100	94,624	97,463
Commodities	18,579	11,677	17,431	17,707	18,144
Utilities	38,233	46,406	54,762	49,426	51,741
Contractual Services	1,159	2,224	2,500	2,190	2,256
Maintenance & Repair	1,564	2,015	3,801	3,006	3,096
Program Expenses	128,696	127,279	130,646	126,505	134,145
Total Operating Expenses	$ 271,446	290,955	303,240	293,458	306,845
Gross Surplus/Deficit	$ 76,361	68,010	85,260	66,681	56,670

2006-11 Comprehensive Plan Objectives

The Park District's Comprehensive Plan includes statements of goals, strategies, and objectives, which provide the framework for planning recommendations, policies, and future projects and actions. Listed below are the objectives that describe specific actions that are included in the budget that will be undertaken the Athletic and Exercise program area in order to advance the overall goals of the Park District.

Objectives

Obj#	*Objective*
6	Create a sponsorship program to attract athletic program advertising revenue.
178	Develop a cooperative basketball program with the Wheeling Park District for 7th and 8th grade youth basketball program.
259	Add a supervisor responsibility component to front office staff training.
263	Create part-time athletic staff in-service trainings.
274	Develop a youth sports manual.

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities. They can also be developed to quantify outputs of a department or program.

	Actual 2005/06	Actual 2006/07	Actual 2007/08	Projected 2008/09	Proposed 2009/10
Total Operating Budget	$633,372	$733,776	$766,701	$732,916	$771,620
Total Participation Hours	272,671	289,355	313,632	319,905	326,303
Youth Sports Participation	9,821	10,269	10,031	10,232	10,437
Adult Sports Participation	7,306	8,434	7,408	7,556	7,707
Total Participation	17,127	18,703	17,439	17,788	18,144

Description

The CAP program is a before and after school recreation program for all children attending the elementary schools in School District 25, Juliette Low School in School District 59, and Poe and Riley Schools in School District 21.

The Outreach program is a loosely structured, drop-in program offered at one apartment complex. It is designed to reach at-risk youth who would probably not participate in any other Park District programs. The program is free and activities include arts and crafts, sports and games, field trips, and socialization.

The Safety Town program is held at Olympic Park using a classroom in the lower level and the outdoor range. Five and six year olds are exposed to a variety of topics dealing with bike, traffic, playground, water, home, railroad, bus, and pedestrian safety. Daytime, evening, and Saturday sessions are offered during the summer months.

The contractual sports programs are offered year round at Camelot, Frontier, Heritage, Pioneer and Recreation Parks. Classes include basic tumbling, sport skills, and games for ages 2-6 years old. Camps are also offered during the summer at Camelot, Frontier, Pioneer, and Recreation Parks.

Program Budget

The program net revenue will decrease from a 2008/09 projection of $359,422 to $341,051 for the proposed 2009/10 budget. The Children at Play program's net surplus after allocating indirect costs is expected to be $99,517 for the projected year-end and $76,610 for the proposed budget.

	Budgeted 08/09			Projected 08/09			Proposed 09/10		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Children At Play	$ 1,208,544	876,988	331,556	1,212,797	865,226	347,571	1,244,797	913,585	331,212
Outreach	-	6,748	(6,748)	1,200	5,138	(3,938)	-	5,946	(5,946)
Safety Town	8,673	5,069	3,604	10,335	5,784	4,551	10,535	5,881	4,654
Sports	36,310	25,517	10,793	37,461	26,223	11,238	37,103	25,972	11,131
Total	$ 1,253,527	914,322	339,205	1,261,793	902,371	359,422	1,292,435	951,384	341,051

General Preschool

The Sports category includes several contractual programs. These include Adult & Tot Sports Stop, Fun With Football, Nothin' But Net, Sporting Encounters, Start Smart Golf, and Pee Wee Sportsters classes offered each of the five sessions at Camelot, Frontier, Heritage, Pioneer and Recreation Parks.

Safety Town offers guest speakers, filmstrips & movies, and a miniature village designed as a comprehensive overview of safety issues geared toward the young child. The cooperative agreement with the Palatine Park District was offered again and 50 students registered. All program evaluations indicated a 100% level of satisfaction with all aspects of the program.

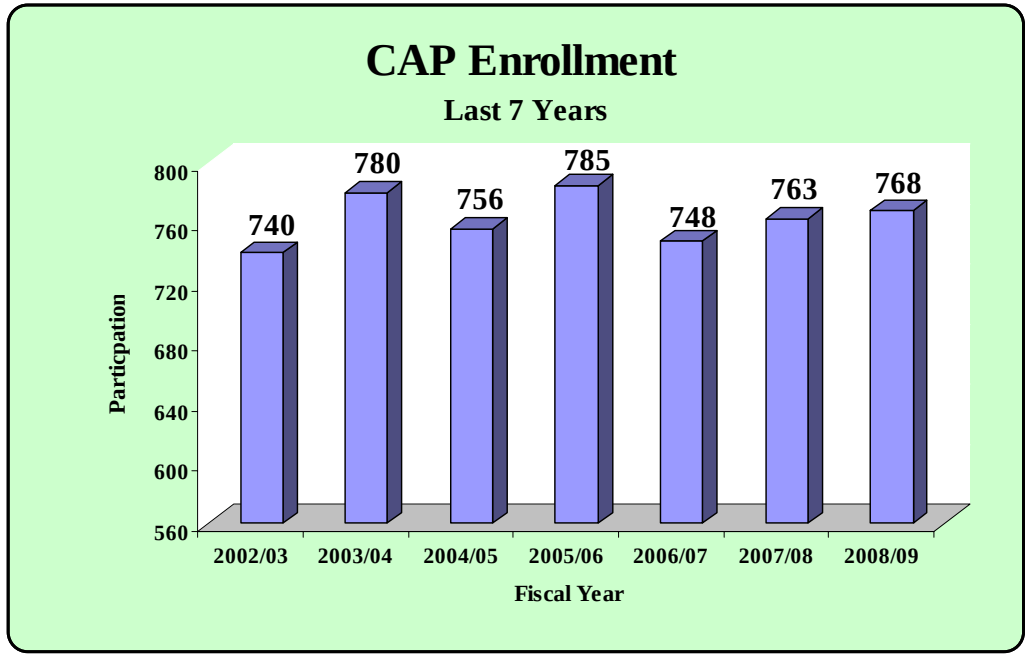
Sport Camps

Two contractual sport camps were offered at Camelot, Frontier, Pioneer and Recreation Parks; Pee Wee Sportsters for ages 4-6 years old and Sportsters for ages 7-10 years old. Six 4-week sessions were offered for the younger age group and two 4-week sessions for the older age group.

Children at Play

Revenue is decreasing by $32,000 from last year. The fees were not increased and School District 25 is now charging a custodial fee for set up and clean up that will be passed on to the School District 25 participants. Staff costs will continue to grow in this area to meet the demand of more children registering and to stay competitive with other agencies offering similar services. This program is budgeted to meet all direct and indirect costs for 2009/10 including the cost of a full-time recreation supervisor.

Note: JAZ, the after school program for students in middle school was offered from 2002/03 through the 2005/06 school year. The enrollment figures, averaging 38-49 students annually, are included in the graph above.



Outreach

The Recreation Outreach program for at-risk youth was offered at Linden Place Apartments (three days per week). This camp is a loosely-structured, drop-in recreation program offered to children ages 5-16 that are potentially exposed to "at-risk" environments. The program is offered on a no-fee basis and is designed to introduce lifelong recreational activities that enhance the quality of life, build greater self-esteem, and provide alternatives to less desirable activities. Camp activities include arts and crafts, sports, games, cookouts, and field trips. The Arlington Heights Park Foundation supports the annual Summer Outreach Program with a yearly financial contribution for field trips.

2006-11 Comprehensive Plan Objectives

The Park District's Comprehensive Plan includes statements of goals, strategies, and objectives, which provide the framework for planning recommendations, policies, and future projects and actions. Listed below are the objectives that describe specific actions that are included in the budget that will be undertaken in the Children at Play and Safety Town programs in order to advance the overall goals of the Park District.

Objectives

Obj#	*Objective*
18	Seek alternative funding for new Safety Town buildings.
55	Evaluate the discounted rates for employees and families with more than one child in the CAP program.
56	Examine CAP late pick-up fees to determine if they cover staff costs.
194	Investigate a high school work-study program for potential CAP staff.
218	Establish an improved CAP communication plan, in writing vs. verbally, to ensure expectations and directions are clear.
222	Evaluate CAP staff pay and benefits with other district's to ensure staff job satisfaction.

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities. They can also be developed to quantify outputs of a department or program.

	Actual 2005/06	Actual 2006/07	Actual 2007/08	Projected 2008/09	Proposed 2009/10
Total Operating Budget	$856,743	$868,982	$868,982	$902,371	$951,384
Total CAP Participation Hours	327,971	343,582	346,403	351,599	356,873
Number of CAP Participants (* includes JAZ)	785	748	763	768	770

Description

The Park District features five outdoor pool complexes at Camelot, Frontier, Heritage, Pioneer, and Recreation Park and an indoor facility, Olympic Indoor Swim Center. The Park District is very dedicated to swimming, and, therefore, committed to a long-term extensive pool rehabilitation program. Recreation Pool was remodeled beginning in August 1987 and reopened in June 1988. Pioneer Pool was demolished in August 1998, rebuilt, and reopened in June 1999. Camelot, Frontier, and Heritage Pools were demolished in August 2001, rebuilt, and reopened in June 2002. During the 2006/07 fall/winter season the pool concrete deck at Recreation was totally replaced after new drainage had been installed. The five outdoor pool complexes are open during the summer (Memorial Day – Labor Day). Olympic Indoor Swim Center was closed in May 2003 and reopened on June 12, 2004. The renovation included, among other things, the addition of an indoor family activity pool, family locker rooms, and a deepening of the existing lap pool. The facility provides a year-round comprehensive swim program for all ages, along with public swim times. The public embraced Olympic with record attendance for public and adult swims.

Program Budget

The Aquatics program features a comprehensive swim lesson program for infants six months through adults. There are novice swim teams that compete at the local park level, and a competitive swim team (the Arlington Muskies), which competes on a year-round basis. The variety of programs include lifeguarding courses that train teens to fill lifeguard jobs; water exercise programs; arthritis classes; programs for older adult swimmers and disabled swimmers. The Park District annually employs over 300 local high school and college students as aquatics staff.

	Budgeted 08/09			Projected 08/09			Proposed 09/10		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Swimming Lessons	$ 469,300	254,000	215,300	436,099	223,018	213,081	423,900	231,600	192,300
Alligator Swim Team	8,687	2,700	5,987	8,993	2,122	6,871	10,533	3,200	7,333
Aqua Fitness	36,000	26,000	10,000	39,000	28,700	10,300	42,600	30,420	12,180
Muskie Swim Team	79,365	54,530	24,835	69,724	47,630	22,094	71,435	50,335	21,100
Inter Park Swim	85,075	50,230	34,845	98,472	66,134	32,338	99,620	60,585	39,035
Total	$ 678,427	387,460	290,967	652,288	367,604	284,684	648,088	376,140	271,948

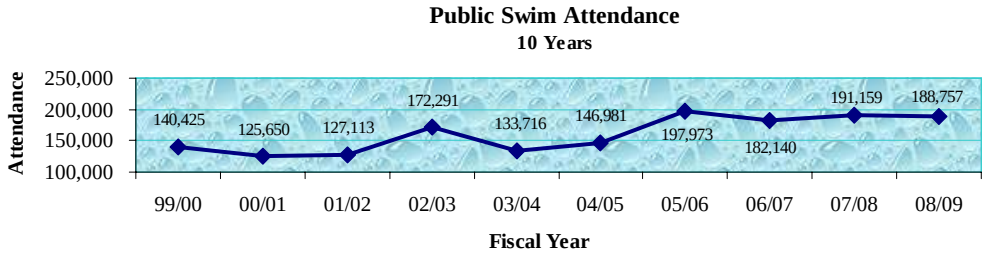
Aquatic program revenue for 2009/10 is proposed at $648,088 vs. projected year-end revenue for 2008/09 of $652,288. Swimming lessons continue to be a strong program area. Fee increases for 2009/10 averaged 3%. These increases cover increasing instructor costs. The summer lesson program is strong with as many classes offered at the outdoor pools as the schedule will allow. Balancing the needs of the lesson participants against the amount of open swim offered to the public is always a challenge. Strong marketing will continue in 2009/10 to increase and retain market share for this program.

School District 214 rented pool time at Olympic during the 2008/09 school year for the Hersey High School boys' and girls' swim and water polo teams. The weekly fee will remain the same for 2009/10.

Competitive swimming continues to flourish in Arlington Heights. The Interpark swim team continued to be very popular with an enrollment of 699 – an 8% increase over 2007/08. This program features seven swim teams (one team at Camelot, Frontier, Pioneer, Heritage, and Olympic Pools, and two teams at Recreation). Interpark fees increased 5%. The Muskie Swim Team program continues to be popular. Summer participation was down 20 swimmers from the previous year, yet fall/winter enrollment remained consistent with 2007/08 with 183 swimmers. In 2007/08 enrollment was 198 and in 2006/07, it was 178. A two-squad format was used again this year to accommodate all swimmers. Fee increases varied from 3-8% based on the swimmer's age group. Swimmers pay different rates because each age group has different direct costs. A new fall/winter team was formed, the Arlington Otters. Their team is for the novice swimmer – much like Interpark.

Swimming Pool Operations

Summer 2008 had moderate, seasonal temperatures with a blend of 70, 80, and 90 degree days with a normal amount of rain. There were no extremes experienced during previous years. The attendance chart shows a 1% decrease in public swim attendance.



Pool Lifeguards

Lifeguarding expenses for 2009/10 are calculated on the actual pool schedule at the swimming pools at $536,956. This is an 8% increase over the projected 2008/09 year-end budget. Salary increases, the increase in minimum wage, staff longevity, and additional public swim hours at the end of the summer season, and at Olympic during the school year are the reasons for the increase. Competitive wages and schedule flexibility are two of the reasons that lifeguards like to work at the Park District.

Pool Admissions

Overall, pool pass sales saw a 6% decline in 2008/09. This is the second consecutive year for the decline. Pass sale areas that saw an increase were resident and non-resident annual individual and winter resident and non-resident family. All other areas saw a decline. This can be attributed to the current economy. A large marketing campaign will take place during 2009/10 to increase pass sales.

For the 2009/10 proposed budget, revenue in daily admissions is lower than the 2008/09 projection. Proposed revenue on daily admissions is based on a three-year average and pool pass fees increased by 3%.

	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10
Daily Admissions	151,677	156,489	148,747	156,413	153,707
Annual Swim Pass-N.R. Family	18,021	19,744	18,055	20,418	21,353
Annual Swim Pass-N.R. Individual	4,641	5,777	4,995	5,315	5,474
Annual Swim Pass-Family	516,764	526,766	522,910	498,533	524,365
Annual Swim Pass-Individual	38,193	43,577	40,800	37,050	38,997
Annual Swim Pass-Babysitter	3,679	4,715	4,660	3,522	3,600
Public Swim Coupon Books	4,575	3,000	3,450	3,147	3,150
Pool Rentals	78,262	86,174	83,600	83,600	83,600
Total Pool Admissions	815,812	846,242	827,217	807,998	834,246

2006-11 Comprehensive Plan Objectives

The Park District's Comprehensive Plan includes statements of goals, strategies, and objectives, which provide the framework for planning recommendations, policies, and future projects and actions. Listed below are the objectives that describe specific actions that are included in the budget that will be undertaken in order to advance the overall goals of the Park District.

Objectives

Obj#	*Objective*
112	Investigate offering babysitting for program participants at Olympic.
141	Increase birthday party and rental revenue by 5% over the next three years.
142	Develop a broad fitness/wellness marketing concept.
143	Develop a walking map of the Olympic Park neighborhood with mileage.
145	Increase swim lesson attendance by 5% over a three-year period.
147	Investigate offering an aquatic camp.
185	Investigate cooperative programming options for the water exercise programs with the Wellness Center and Northwest Community Hospital.

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities. They can also be developed to quantify outputs of a department or program.

	Actual 2005/06	Actual 2006/07	Actual 2007/08	Projected 2008/09	Proposed 2009/10
Total Operating Budget	$1,224,226	$1,300,381	$1,353,753	$965,375	$1,059,895
Average Cost per Hour to Operate a Pool	$373	$238	$252	$275	$290
Cost per Capita to Operate and Maintain Pools	$16	$17	$18	$13	$14
Number of Pools	6	6	6	6	6
Pool Pass Sales	3,704	3,906	3,658	3,449	3,600
Public Swim Attendance	197,973	182,140	191,159	188,757	190,000
Total Particpation Hours - Public Swim	395,946	370,400	382,318	377,514	380,000
Number of Classes Offered	476	478	496	504	510
Program Registrations	7,558	7,907	8,154	7,499	7,700
Total Particpation Hours - Aquatic Programs	98,731	83,751	85,420	86,701	88,002

Arlington Heights Park District
Recreation Fund – Center Programs

Description
The Park District operates five community centers at Camelot, Frontier, Heritage, Pioneer, and Recreation Parks. Large District-wide programs, supervised by one of the recreation supervisors include dog obedience, gymnastics, karate, yoga, and garden plots. The supervisors also run general programs, special events, and one-day workshops. One-day workshops include seasonal activities, crafts, and sport programs. Programs such as the Bulls basketball programs, floor hockey, mini soccer, cooking, and babysitting are popular. Contractual programs in this category include Irish Step, Yoga, and Karate. Most contractual programs operate on a revenue split with the sponsoring organization. A 70/30% arrangement is typical for these programs.

Program Budget
The net program revenue for the proposed 2009/10 budget is $168,029.

	Budgeted 08/09			Projected 08/09			Proposed 09/10		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Center Programs	119,783	68,263	51,520	101,797	48,217	53,580	124,962	71,565	53,397
Great America Tickets	11,057	10,796	261	6,556	6,381	175	6,556	6,381	175
Outdoor Ice	-	5,091	(5,091)	-	4,816	(4,816)	-	4,960	(4,960)
Gymnastics	161,145	112,802	48,343	214,887	150,421	64,466	177,280	124,096	53,184
Karate	100,000	70,000	30,000	98,007	68,904	29,103	100,000	70,000	30,000
Birthday Parties	22,000	11,500	10,500	13,720	7,720	6,000	28,250	14,725	13,525
Dog Obedience	5,940	2,324	3,616	4,606	1,318	3,288	5,040	1,680	3,360
Center Special Events	12,156	4,916	7,240	14,859	4,308	10,551	15,269	4,900	10,369
Teen Programs	1,000	9,790	(8,790)	-	9,000	(9,000)	1,000	9,000	(8,000)
Garden Plots	6,958	-	6,958	6,957	-	6,957	6,957	-	6,957
Yoga	24,476	14,563	9,913	29,638	18,872	10,766	33,405	23,383	10,022
Total	$ 464,515	310,045	154,470	491,027	319,957	171,070	498,719	330,690	168,029

Net revenue from center programs for 2008/09 is higher than the 2009/10 budget. The center-specific programs previously held at Pioneer Park resumed there during the winter 2008 program season. While Pioneer Park was under construction, the center programs normally held there were relocated to other community centers and Olympic Indoor Swim Center. The increase in net revenue for 2009/10 is due to more Center programs being offered now that Pioneer Park has reopened. Karate and Gymnastics will continue to be strong areas of revenue. Center programs continue to be strong. Teen programs include the annual $9,000 contribution to the Arlington Heights Teen Center. Expenses for the warming shelter at Sunset Meadows are included under outdoor ice.

2006-11 Comprehensive Plan Objectives

The Park District's Comprehensive Plan includes statements of goals, strategies and objectives, which provide the framework for planning recommendations, policies and future projects and actions. Listed below are the objectives that describe specific actions that are included in the budget that will be undertaken by the center supervisors in order to advance the overall goals of the Park District.

Objectives

Obj#	*Objective*
164	Develop one new District-wide special event or school holiday event per year for the next three years.
208	Create a schedule of meetings with community groups.
223	Develop a program for center supervisors to shadow other District staff to gain a better understanding of their jobs.
253	Develop training manuals for recreation center program instructors.
258	Expand the current community center training program.
260	Develop a training program for recreation center support staff.
262	Revise community center operational manuals to include a procedure for continual updating.

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities. They can also be developed to quantify outputs of a department or program.

	Actual 2005/06	Actual 2006/07	Actual 2007/08	Projected 2008/09	Proposed 2009/10
Total Operating Budget	$280,790	$256,086	$326,523	$319,957	$310,045
Total Participation Hours	53,974	48,763	53,408	55,000	57,000
Community Center Attendance	185,215	165,082	186,812	188,000	190,000
Ice Rink Attendance	1,009	1,654	1,007	2,000	1,000
Sled Hill Attendance	381	213	1,029	700	300

Arlington Heights Park District
Recreation Fund – Preschool and Day Camp Programs

Description
Preschool programs are held at the five community centers, Olympic Indoor Swim Center, and the Hasbrook Cultural Arts Center on a year-round seasonal basis. General preschool programs are offered for children three months through five years of age. Many are designed as parent/tot experiences. Classes emphasize basic motor development, development of social and listening skills, music, rhythm, coordination, and/or sensory awareness. Both the Preschool/Day Camp and Cultural Arts supervisors program this area.

Park District camp programs for children in grades 1-5 include Sunny Meadows, Arlington Adventure, and Camp Arlington. With the exception of Camp Arlington, programs are offered on a seasonal basis at one of the five Park District community centers. Camp Arlington is held in conjunction with the School District 25 summer school program and is held at one of their schools. Extended care options are available before and after all of these programs. Camps are also offered, with extended care, over the winter and spring school breaks. Kaleidoscope Camp is offered for children ages 3-7. This program meets 2-3 days per week for 2½-3 hours per day. There are no extended care options for this program.

Program Budget
Preschool/Day Camp program net revenue will increase from a 2008/09 projected year-end of $260,847 to $284,808 for the proposed 2009/10 budget. The increase for 2009/10 can be attributed to rescheduling preschool program time slots that were not held due to low enrollments in 2008/09. Program fees and charges pay for direct program costs, plus a specified percentage per Park District policy. The increase in minimum wage will have an effect on camp expenses.

	Budgeted 08/09			Projected 08/09			Proposed 09/10		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Mini Gym	$ 26,420	15,118	11,302	23,076	12,618	10,458	24,985	14,368	10,617
Preschool	218,335	155,512	62,823	195,784	142,976	52,808	201,544	146,928	54,616
Kaleidoscope Camp	97,030	59,042	37,988	110,345	62,230	48,115	114,301	65,517	48,784
General Preschool Programs	57,052	34,950	22,102	57,086	54,295	2,791	59,244	35,400	23,844
Infant Programs	2,337	1,614	723	-	-	-	-	-	-
Day Camp	263,584	131,212	132,372	279,307	146,290	133,017	284,893	151,679	133,214
Arlington Camp	33,284	16,036	17,248	28,806	15,148	13,658	29,670	15,937	13,733
Total	$ 698,042	413,484	284,558	694,404	433,557	260,847	714,637	429,829	284,808

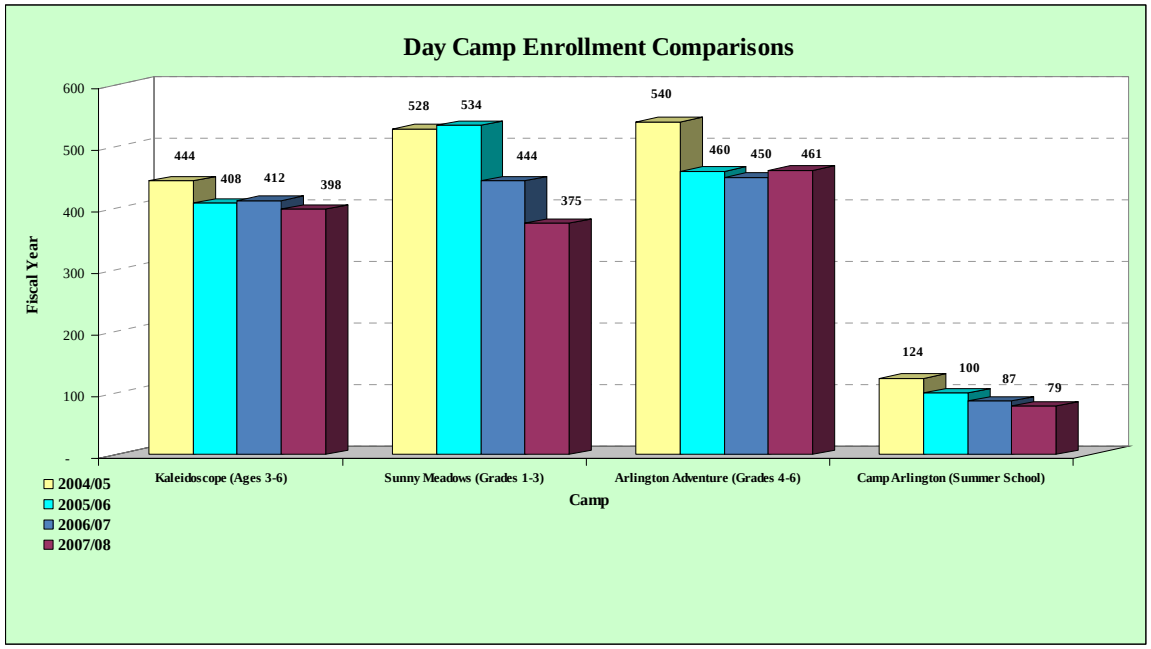
Programs are added throughout the year and many are added in response to parental suggestions and requests. This year, new programs included Computer Tots, Rock and Roll Story Time, Pre K-4 You, and Pre-K Lit. Programs expanded into the new lower level of Olympic Indoor Swim Center, where Kid Rock and Kindermusik meet, along with several cultural arts preschool arts programs. Other preschool programs, such as Kid's Club, and Adult & Tot Time Out, expanded and are offered at multiple locations to meet the demand.

Preschool

This preschool program provides a two-day per week program for 3-year-olds, as well as a 3-day per week program for 4-year-olds. Classes that were relocated to Heritage Park due to Pioneer reconstruction moved back to Pioneer in January 2008 when the facility reopened. The fees for Preschool increased 3%. This increase is necessary to cover more of the indirect costs for this program. Cost is $6.17 per hour for the four-year-olds' program; and $7.24 per hour for the three-year-olds' program.

Day Camp

Day camp participation in 2008 increased by 15% (152 children) over the prior year. There were 1,542 participants in 2008/09 compared to 1,513 participants in 2007/08. The day camp fees for 2009/10 increased 2% for the main camp, as well as AM and PM extended times; Camp Arlington fees increased by 3%. This increase makes the hourly fee $4.46 for both Camp Arlington and Sunny Meadows/Arlington Adventure. In 2008/09, 85% of the campers stayed for before/after camp care.



During the August 2008, a Summer's End Camp was provided at two sites because School District 25 did not start school until after Labor Day. Revenue and attendance numbers are recorded under Sunny Meadows Day Camp.

Kaleidoscopes Camp participation increased 15% in 2008, with 468 participants in 2008, compared to 398 in 2007. Additional classrooms were added at Pioneer. Kaleidoscope's camp fees increased 3%.

For 2008/09 overall, projected net in the Preschool/Day Camp area shows a decrease by 8% from budget. A one-time expense in the general preschool area caused the decrease.

The Mini Gym category includes the following classes: Mini Gym, Mini Motor Midgets, Time for Two, and Kid Rock. General preschool programs include: Kindermusic, What's Cooking, ABC's and 123's, Kid's Club, and Adult and Tot Time Out. Infant programs will include baby sign language.

2006-11 Comprehensive Plan Objectives

The Park District's Comprehensive Plan includes statements of goals, strategies, and objectives, which provide the framework for planning recommendations, policies, and future projects and actions. Listed below are the objectives that describe specific actions that are included in the budget that will be undertaken in the Preschool and Day Camp area in order to advance the overall goals of the Park District.

Objectives

Obj#	*Objective*
21	Research funding options for obtaining grants and/or sponsorships to aid preschool and camp programs.
156	Research expanding preschool programs for home school families.
157	Investigate offering middle school programs during the summer.
203	Create a year-long marketing plan for preschool programs and day camp.
216	Work with businesses to promote preschool programs, Preschool, and day camps.
255	Develop a training program for part-time preschool/day camp staff.
292	Create a day camp counselor introduction brochure.

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities. They can also be developed to quantify outputs of a department or program.

	Actual 2005/06	Actual 2006/07	Actual 2007/08	Projected 2008/09	Proposed 2009/10
Total Operating Budget	$469,447	$410,379	$416,070	$433,557	$429,829
Total Participation Hours	191,614	148,370	185,684	151,340	160,270
Preschool Participants	214	189	165	160	175
Daycamp Participants	1,502	1,393	1,313	1,542	1,575
General Preschool/Infant Participants	1,142	1,054	1,162	1,200	1,250

Arlington Heights Park District
Recreation Fund – Cultural Arts and Special Events Programs

Description
Cultural Arts programs are held at the community centers, Administration Center Annex, and Hasbrook. The program room in the Annex (used primarily for dance), includes a raised wooden dance floor, ballet barres, and mirrored walls. Hasbrook features dance and an arts and crafts room. The new Pioneer Park Community Center opened in January 2008; includes a dance/ aerobics room (similar amenities to the Annex) and an art room. The majority of the dance programming is offered in the Annex and at Pioneer with overflow programming held at Hasbrook. Art classes are offered at both Hasbrook and Pioneer. The Pioneer art room includes two computerized kilns, pottery wheels and is large enough for set up of adult/ youth and preschool programming.

Cultural arts programming includes dance, drama, art, and music offerings for various age groups. Special events conducted on a year-round basis are offered for preschoolers, adults, and families. Activities coordinated by the supervisor included outdoor summer concerts and several special events, June through August, in North School Park, with periodic events at other parks.

Program Budget
The program net revenue will decrease slightly from a 2008/09 projection of $169,865 to $167,559 for the proposed 2009/10 budget. Program fees and charges pay for direct program costs, in addition to the specified percentage per Park District policy.

	Budgeted 08/09			Projected 08/09			Proposed 09/10		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Preschool Arts & Crafts	$ 39,759	24,675	15,084	37,783	22,222	15,561	43,042	27,248	15,794
Youth Arts & Crafts	35,491	25,660	9,831	28,041	18,210	9,831	30,265	20,074	10,191
Adult Arts & Crafts	3,676	2,496	1,180	3,125	1,951	1,174	4,685	3,457	1,228
Preschool Dance	96,679	48,059	48,620	100,944	51,773	49,171	104,561	54,993	49,568
Youth Dance	107,374	60,976	46,398	115,068	67,822	47,246	113,574	64,471	49,103
Adult Dance	41,688	26,708	14,980	44,815	25,515	19,300	46,871	28,578	18,293
Community Band	-	3,100	(3,100)	-	3,000	(3,000)	-	3,100	(3,100)
Drama/Theatre	10,800	8,640	2,160	6,660	5,328	1,332	10,800	8,640	2,160
Metropolis Performing Arts	143,670	127,583	16,087	137,427	114,677	22,750	145,550	129,087	16,463
Piano	18,232	12,953	5,279	16,905	11,984	4,921	17,892	12,661	5,231
Arts Camp	27,922	14,586	13,336	30,850	16,708	14,142	34,132	16,969	17,163
Special Events	9,110	22,144	(13,034)	12,719	25,282	(12,563)	8,290	22,825	(14,535)
Total	$ 534,401	377,580	156,821	534,337	364,472	169,865	559,662	392,103	167,559

Combined net revenue for preschool, youth, and adult dance for 2008/09 was budgeted at $109,998. This area is anticipated to have a projected net of $115,717, based on increased participation in the youth and adult areas. The proposed 2008/09 budget is $116,964. This increase is based on participation going up slightly, minor fee increases and maintaining budgeted recital costs. Instructor hourly rates will increase for 2009/10 in an effort to maintain quality teaching. Current participation in dance is 764 students (registration as of 2/3/09). Participation has been steady over the last five years ranging between 700 and 730 students; staff is basing the increase on a quality program and possibly gaining students from the private studios. The dance instructors are one of the main reasons the program remains popular.

2008 Special Events

Fifteen concerts were held at North School Park and Centennial Park in the summer of 2008, with 4,435 people in attendance (3,165 in 2007). The Park District funded these activities. The 2008 schedule offered Sunday evening concerts (variety of music), Wednesday Community Band concerts, a concert at Centennial Park and the Tuesday children's lunch-time concert program held in North School Park as well. The Tuesday lunch time series was extremely popular with very good attendance. Total attendance for the concerts includes participation for all the above events.

In addition, two major special events were Picnic in the Park with 3,000 participants and National Night Out (NNO) with 2,500 participants. Trunk or Treat brought 650 (650- 2007) participants to the Betsy Ross School/ Parking Lot (new location) for a Halloween event that involved local businesses. Other special events brought thousands of visitors to the park including: the Annual Art Guild – Art Fair, Autumn Harvest Fest, Tree Lighting Ceremony and the Christkindlmarkt. Various rentals are also held in North School Park/ program room such as weddings, birthday parties, church services, and photography. In 2008, three weddings were held in the Park.

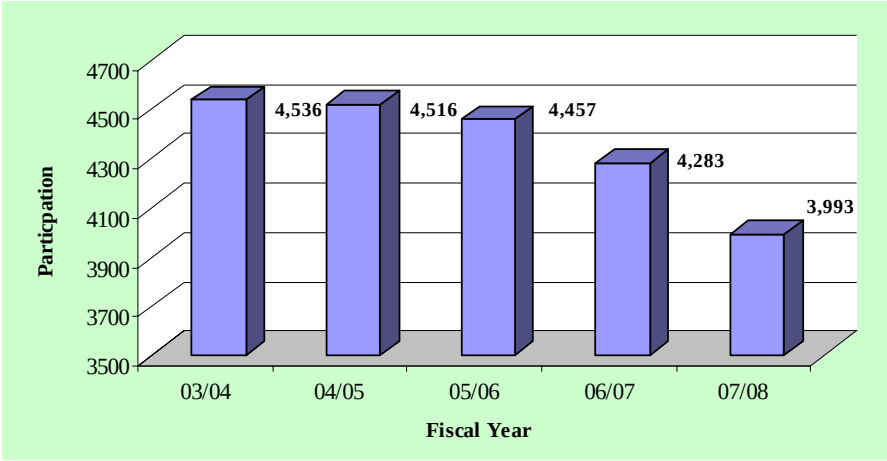
Dance and Cultural Arts

Five-year participation in the cultural area remains sound. See graph below identifying participation of 4,283 in 2006/07 compared to 3,993 in 2007/08. Art and drama participation has decreased in the last two years and this year there was a slight decrease in preschool dance, though youth and adult dance numbers remained steady to maintain overall dance participation. With the new art room at Pioneer and new instructors hired for the spring and summer 2009 session; staff is optimistic participation will begin to increase.

The winter/spring 18 week session of dance concludes with the annual recital in May. The 2008 recital was held at St. Viator's High School. A total of 729 students participated in the recital. The theme for 2008 was "Our Time To Shine" with over 4,150 parents, relatives and friends in attendance.

The 2008 summer Arts Alive camp had 317 participants compared to 321 in 2007. The winter version of Arts Alive 2008, 118 participants 2007 had 122 participants.

In cooperation with The Metropolis Performing Arts Centre, the Park District offers Curtains Up!, a summer performance camp. In 2008, participation was 179, (participation was 214 in 2007, 196 in 2006 and 188 in 2005.) In addition to Curtains Up; the Park District advertises various Metropolis classes seasonally and shares a portion of the revenue. This partnership continues to be successful for both agencies.



2006-11 Comprehensive Plan Objectives

The Park District's Comprehensive Plan includes statements of goals, strategies, and objectives, which provide the framework for planning recommendations, policies and future projects and actions. Listed below are the objectives that describe specific actions that are included in the budget that will be undertaken for Cultural Arts and Special Events Programs in order to advance the overall goals of the Park District.

Objectives

Obj#	*Objective*
22	Research opportunities for possible sponsorships for dance programs and events.
101	Research the addition of a part-time cultural arts assistant position.
137	Investigate the pros and cons regarding contractual dance companies.
158	Research adding a dance birthday party package into the Pioneer operation.
192	Nominate Curtains Up Performing Arts Camp for an IPRA award.
197	Review organizing a multi-park dance forum to discuss common happenings.

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities. They can also be developed to quantify outputs of a department or program.

	Actual 2005/06	Actual 2006/07	Actual 2007/08	Projected 2008/09	Proposed 2009/10
Total Operating Budget	$342,478	$345,863	$391,230	$364,472	$392,103
Total Participation Hours	32,318	31,188	26,411	27,500	28,300
Visual Arts Participants	856	1,043	1,021	1,150	1,187
Arts Alive Camp	382	420	441	435	450
Performing Arts Participants	3,293	3,240	2,972	3,061	3,111
Special Events Participation	22,305	19,836	24,455	25,000	25,000

Arlington Heights Park District
Recreation Fund – Senior Programs

Description

At the Arlington Heights Senior Center, active older adults have the opportunity to exercise (Zumba, Trim Time, Tai Chi and Yoga, to name a few classes), play bridge, participate in a variety of art and/or dance classes, and tour the tri-state region. The Senior Center is a cooperative venture of the Village of Arlington Heights, Park District and six other agencies that provide service to older adult citizens of the community.

Senior Programs

Senior program net revenue was budgeted to net $68,050 in 2008/09, the projected net is $72,450, and the proposed 2008/09 budget is $77,850. Program fees and charges pay for direct program costs, plus a specified percentage per Park District policy.

The Park District offers a variety of daily programs Monday through Friday in addition to evening and weekend programming. The evening and weekend offerings vary by season, instructor availability, and trends. Staff worked with the Village to open the building for an additional evening in 2008/09 with main office staffing provided by the Village.

Morning fitness classes like Zumba Gold, the Arlington Athletic Club and the Gift Store, are available on Saturdays seasonally. Trips and Special Events are offered on weekdays, evenings, and weekends.

Fun and Fit classes are offered daily with participation ranging in age from 30-60. Dance classes, Yoga, Tai Chi, and theme luncheons are the most popular. Athletic Club membership was 223 in 2008 vs. 200 in 2007 and the six-month membership continues to be popular with 34 members.

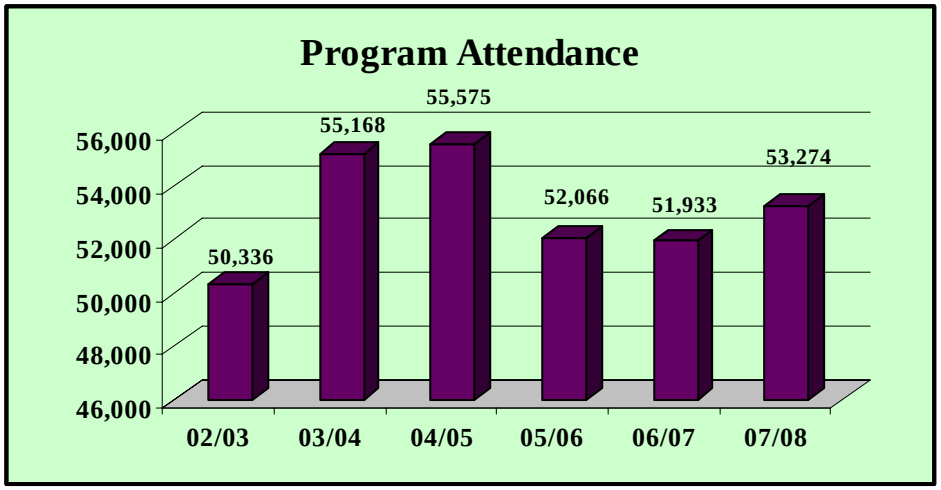
The wood shop continues to be a programming challenge for staff. Those who utilize the shop are satisfied patrons. Beginning in May 2007; Park District staff, in conjunction with Village Senior Center staff, began an extensive marketing program for the wood shop which continued into 2008. Staff has documented a slight increase in activity, punch pass sales, shop classes and overall shop attendance.

	Budgeted 08/09			Projected 08/09			Proposed 09/10		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Senior Fitness & Athletics	$ 53,200	31,500	21,700	54,000	31,500	22,500	55,500	32,500	23,000
Health Center Membership	29,000	12,000	17,000	30,000	11,500	18,500	31,500	12,500	19,000
Bridge	5,600	4,650	950	5,600	4,550	1,050	4,800	3,500	1,300
Performing Arts	5,400	3,600	1,800	4,500	2,800	1,700	4,600	2,800	1,800
Line Dance	29,000	21,500	7,500	29,000	21,500	7,500	26,700	18,200	8,500
Oil Painting	3,400	2,800	600	3,800	2,800	1,000	3,900	2,900	1,000
Water Colors	9,100	7,600	1,500	8,200	6,900	1,300	9,200	7,600	1,600
Crafts	6,500	3,500	3,000	6,500	3,500	3,000	8,000	4,800	3,200
Woodcarving	3,200	100	3,100	3,200	100	3,100	3,300	100	3,200
Woodshop	1,200	3,300	(2,100)	1,200	3,500	(2,300)	1,500	3,700	(2,200)
No Fee Programs	-	2,500	(2,500)	-	2,700	(2,700)	-	1,800	(1,800)
Trips	259,500	232,500	27,000	259,500	231,500	28,000	271,750	241,000	30,750
Other Senior Programs	32,700	44,200	(11,500)	34,000	44,200	(10,200)	33,500	45,000	(11,500)
Total	$ 437,800	369,750	68,050	439,500	367,050	72,450	454,250	376,400	77,850

Program Participation

The Senior Center celebrated its ten-year anniversary in 2008. Attendance has increased as shown by comparing the graph from 2006/07 to 2007/2008. The vision of the staff is to help seniors reinvent themselves and redefine the next stage in their lives. An ageless approach to programming allows patrons to experiment and gravitate toward their own idea of leisure and recreation.

A programming challenge is the competition in the new senior adult real estate market which offers many housing choices for those ready to retire. More people are downsizing and staying in the local area to retire. The new senior living villages offer upscale housing with various amenities including recreation, medical care, security, and convenience. Senior Center staff meets this challenge by consistently evaluating program offerings and providing innovative options to the patrons.



	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10
Revenue					
Gift Shop Revenues	$ 6,057	6,627	5,750	5,700	5,900
Senior Programs	414,988	401,239	437,800	439,500	454,250
Total Operating Revenue	421,045	407,866	443,550	445,200	460,150
Expense					
Salaries and Wages	41,878	44,532	47,000	47,000	48,800
Commodities	4,683	4,714	4,800	5,200	5,800
Utilities	4,035	3,706	4,221	3,290	3,356
Contractual Services	4,818	5,511	8,500	6,500	8,800
Maintenance and Repairs	345	624	1,500	1,500	1,500
Senior Programs	329,062	316,252	369,750	367,050	376,400
Total Operating Expenses	384,821	375,339	435,771	430,540	444,656
Operating Totals					
Total Revenues	421,045	407,866	443,550	445,200	460,150
Total Expenses	384,821	375,339	435,771	430,540	444,656
Gross Surplus/Deficit	$ 36,224	32,527	7,779	14,660	15,494

Senior Center Operations

The actual net year-end for 2006/07 and 2007/08 reflected a positive position and is projected to do the same in 2008/09. Several major sponsors of special events include Village Bank and Trust ($3,900) and Harris Bank ($4,000). In addition, the Lutheran Home has sponsored the tour newsletter this year ($2,500.)

Administrative & clerical costs at the Center have increased as evening and Saturday hours are maintained. Staff will analyze the percentage over "direct" costs to cover the increasing "indirect" costs to operate the programs. Staff has steadily increased fees each year to maintain quality programs and instructors and meet the appropriate percentage over direct costs.

The gift shop operation is anticipated to net $5,700 in 2008/09. Cards, fitness apparel, and miscellaneous craft items are for sale in the store.

2006-11 Comprehensive Plan Objectives

The Park District's Comprehensive Plan includes statements of goals, strategies, and objectives, which provide the framework for planning recommendations, policies and future projects and actions. Listed below are the objectives that describe specific actions that are included in the budget that will be undertaken in for Senior Programs in order to advance the overall goals of the Park District.

Objectives

Obj# ***Objective***

191 Explore cooperative programming opportunities for seniors with other community groups, inter-governmental programming, local senior programs, and corporate partnerships.

212 Develop a marketing plan for the Senior Center.

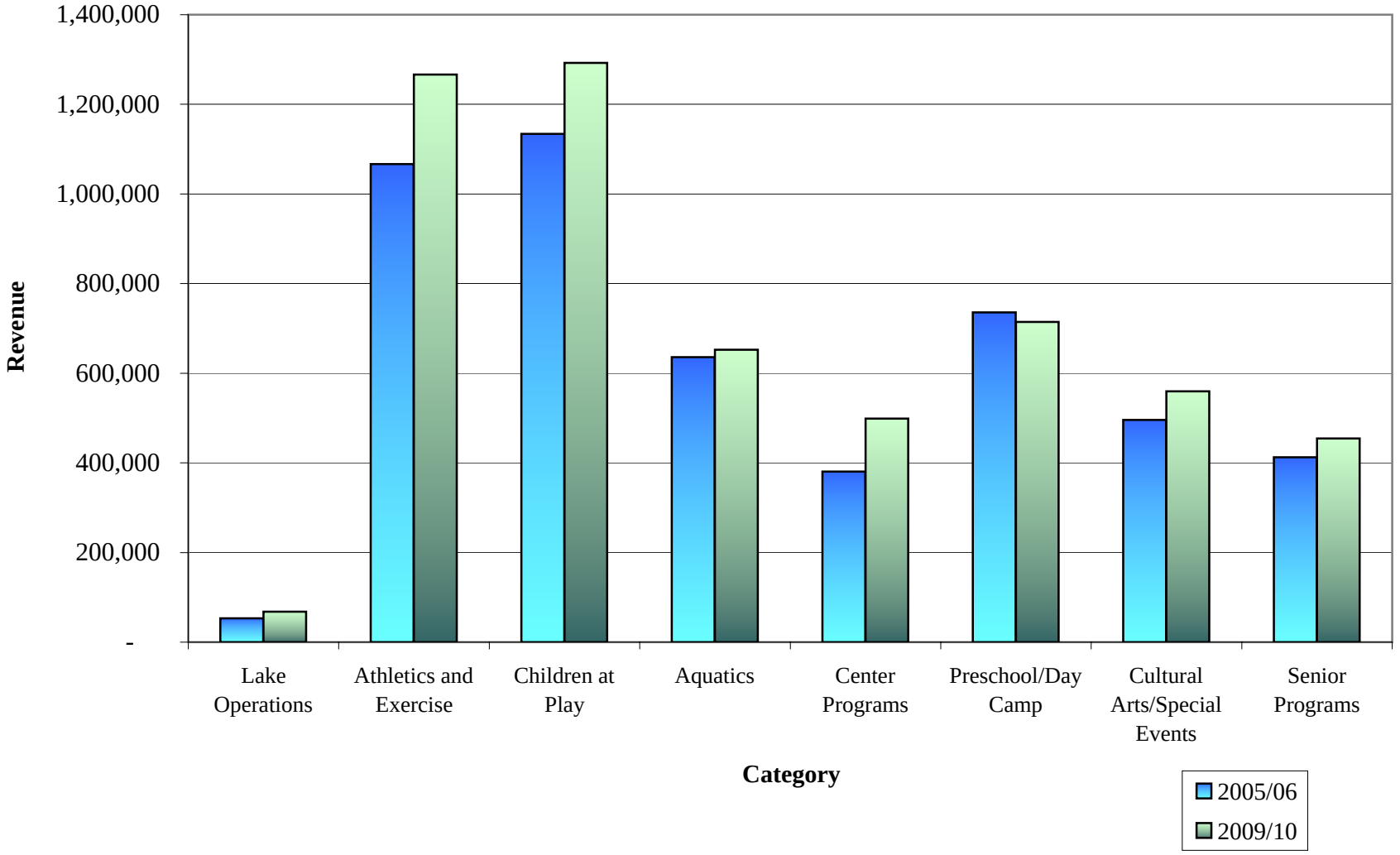
233 Develop a staff training plan for the Senior Center.

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities. They can also be developed to quantify outputs of a department or program.

	Actual 2005/06	Actual 2006/07	Actual 2007/08	Projected 2008/09	Proposed 2009/10
Total Operating Budget	$381,778	$384,821	$375,339	$430,540	$444,656
Total Participation Hours	111,773	113,114	104,120	106,000	107,000
Number of Programs	2,386	2,280	2,554	2,500	2,525
Program Attendance	52,066	51,933	53,274	52,000	52,500
Tours Offered	55	52	52	55	55
Tour Attendance	2,512	2,589	1,878	2,100	2,200
Arlington Athletic Club Members	186	200	223	225	230

Arlington Heights Park District
Program Revenue Comparison by Category
2005/06 vs. 2009/10



Arlington Heights Park District
Program Analysis - Recreation Fund
Proposed Budget 2009/10

		Budgeted 08/09			Projected 08/09			Proposed 09/10		
Programs		**Revenue**	**Expense**	**Net**	**Revenue**	**Expense**	**Net**	**Revenue**	**Expense**	**Net**
Lake Operations										
90	Adult Sailing	3,000	1,300	1,700	2,805	1,503	1,302	3,000	1,500	1,500
91	Boat Rentals	11,000	-	11,000	16,184	-	16,184	16,000	-	16,000
92	Boat Storage	4,798	-	4,798	5,485	-	5,485	5,300	-	5,300
95	Youth Sailing	42,820	24,000	18,820	42,515	25,929	16,586	43,790	26,000	17,790
	Total	61,618	25,300	36,318	66,989	27,432	39,557	68,090	27,500	40,590
Athletics and Exercise										
400	Boy's Basketball	70,000	40,600	29,400	66,223	40,600	25,623	67,083	41,577	25,506
401	Girl's Basketball	38,988	19,897	19,091	34,323	19,222	15,101	35,300	19,813	15,487
404	Men's Basketball	29,120	21,968	7,152	35,976	27,565	8,411	36,400	28,513	7,887
410	High School Baseball	18,000	13,000	5,000	19,742	14,368	5,374	20,196	14,360	5,836
415	Mens Football	6,890	5,600	1,290	6,820	5,900	920	6,874	5,900	974
435	Adult Softball	276,480	121,565	154,915	257,130	117,424	139,706	262,271	124,383	137,888
437	Tournament Fees	14,000	9,081	4,919	17,258	9,081	8,177	18,558	9,762	8,796
440	Youth Soccer	209,000	110,140	98,860	210,000	97,000	113,000	217,560	113,800	103,760
445	Traveling Soccer	143,000	108,650	34,350	123,800	106,650	17,150	135,065	114,870	20,195
451	Athletic Camps	110,000	79,000	31,000	112,312	80,982	31,330	115,000	82,100	32,900
455	Tee Ball	48,400	41,500	6,900	49,703	39,469	10,234	51,243	41,400	9,843
480	Co-Rec Volleyball	59,830	40,000	19,830	59,800	40,000	19,800	60,756	40,000	20,756
483	Youth Volleyball	40,000	19,500	20,500	43,300	17,460	25,840	44,382	17,500	26,882
484	Gymnasium Drop-In	5,000	2,200	2,800	5,000	2,200	2,800	5,000	2,200	2,800
485	Body Rhythm	63,000	54,100	8,900	63,000	58,090	4,910	64,260	59,750	4,510
540	Hoops & Headers	40,000	31,000	9,000	36,364	28,905	7,459	37,418	26,192	11,226
597	Soccer Rentals	9,000	-	9,000	10,780	-	10,780	11,025	-	11,025
598	Athletic Field Rentals	88,882	30,000	58,882	72,434	28,000	44,434	78,153	29,500	48,653
	Total	1,269,590	747,801	521,789	1,223,965	732,916	491,049	1,266,544	771,620	494,924
CAP - Children at Play										
997	Children At Play	1,208,544	876,988	331,556	1,212,797	865,226	347,571	1,244,797	913,585	331,212
980	Outreach	-	6,748	(6,748)	1,200	5,138	(3,938)	-	5,946	(5,946)
630	Safety Town	8,673	5,069	3,604	10,335	5,784	4,551	10,535	5,881	4,654
680	Sports	36,310	25,517	10,793	37,461	26,223	11,238	37,103	25,972	11,131
	Total	1,253,527	914,322	339,205	1,261,793	902,371	359,422	1,292,435	951,384	341,051
Athletics, CAP & Lake Arlington		2,584,735	1,687,423	897,312	2,552,747	1,662,719	890,028	2,627,069	1,750,504	876,565

Arlington Heights Park District
Program Analysis - Recreation Fund
Proposed Budget 2009/10

		Budgeted 08/09			Projected 08/09			Proposed 09/10		
Programs		**Revenue**	**Expense**	**Net**	**Revenue**	**Expense**	**Net**	**Revenue**	**Expense**	**Net**
Aquatics										
100	Swimming Lessons	469,300	254,000	215,300	436,099	223,018	213,081	423,900	231,600	192,300
150	Alligator Swim Team	8,687	2,700	5,987	8,993	2,122	6,871	10,533	3,200	7,333
155	Aqua Fitness	36,000	26,000	10,000	39,000	28,700	10,300	42,600	30,420	12,180
175	Muskie Swim Team	79,365	54,530	24,835	69,724	47,630	22,094	71,435	50,335	21,100
180	Inter Park Swim	85,075	50,230	34,845	98,472	66,134	32,338	99,620	60,585	39,035
199	Other Swim Programs	4,120	2,200	1,920	4,120	2,200	1,920	4,470	2,515	1,955
	Total	682,547	389,660	292,887	656,408	369,804	286,604	652,558	378,655	273,903
Center Programs										
200	Center Programs	119,783	68,263	51,520	101,797	48,217	53,580	124,962	71,565	53,397
201	Great America Tickets/Ent Books	11,057	10,796	261	6,556	6,381	175	6,556	6,381	175
205	Outdoor Ice	-	5,091	(5,091)	-	4,816	(4,816)	-	4,960	(4,960)
510	Gymnastics	161,145	112,802	48,343	214,887	150,421	64,466	177,280	124,096	53,184
520	Karate	100,000	70,000	30,000	98,007	68,904	29,103	100,000	70,000	30,000
900	Birthday Parties	22,000	11,500	10,500	13,720	7,720	6,000	28,250	14,725	13,525
930	Dog Obedience	5,940	2,324	3,616	4,606	1,318	3,288	5,040	1,680	3,360
941	Center Special Events	12,156	4,916	7,240	14,859	4,308	10,551	15,269	4,900	10,369
945	Teen Programs	1,000	9,790	(8,790)	-	9,000	(9,000)	1,000	9,000	(8,000)
955	Garden Plots	6,958	-	6,958	6,957	-	6,957	6,957	-	6,957
975	Yoga	24,476	14,563	9,913	29,638	18,872	10,766	33,405	23,383	10,022
	Total	464,515	310,045	154,470	491,027	319,957	171,070	498,719	330,690	168,029
Preschool/Day Camp										
600	Mini Gym	26,420	15,118	11,302	23,076	12,618	10,458	24,985	14,368	10,617
620	Preschool	218,335	155,512	62,823	195,784	142,976	52,808	201,544	146,928	54,616
640	Kaleidoscope Camp	97,030	59,042	37,988	110,345	62,230	48,115	114,301	65,517	48,784
650	General Preschool Programs	57,052	34,950	22,102	57,086	54,295	2,791	59,244	35,400	23,844
660	Infant Programs	2,337	1,614	723	-	-	-	-	-	-
925	Day Camp	263,584	131,212	132,372	279,307	146,290	133,017	284,893	151,679	133,214
928	Camp Arlington	33,284	16,036	17,248	28,806	15,148	13,658	29,670	15,937	13,733
	Total	698,042	413,484	284,558	694,404	433,557	260,847	714,637	429,829	284,808
Aquatics, Centers & Preschool/Daycamp		1,845,104	1,113,189	731,915	1,841,839	1,123,318	718,521	1,865,914	1,139,174	726,740

Arlington Heights Park District
Program Analysis - Recreation Fund
Proposed Budget 2009/10

		Budgeted 08/09			Projected 08/09			Proposed 09/10		
Programs		**Revenue**	**Expense**	**Net**	**Revenue**	**Expense**	**Net**	**Revenue**	**Expense**	**Net**
Cultural Arts/Special Events										
300	Preschool Arts & Crafts	39,759	24,675	15,084	37,783	22,222	15,561	43,042	27,248	15,794
325	Youth Arts & Crafts	35,491	25,660	9,831	28,041	18,210	9,831	30,265	20,074	10,191
350	Adult Arts & Crafts	3,676	2,496	1,180	3,125	1,951	1,174	4,685	3,457	1,228
700	Preschool Dance	96,679	48,059	48,620	100,944	51,773	49,171	104,561	54,993	49,568
725	Youth Dance	107,374	60,976	46,398	115,068	67,822	47,246	113,574	64,471	49,103
750	Adult Dance	41,688	26,708	14,980	44,815	25,515	19,300	46,871	28,578	18,293
775	Community Band	-	3,100	(3,100)	-	3,000	(3,000)	-	3,100	(3,100)
776	Drama/Theatre	10,800	8,640	2,160	6,660	5,328	1,332	10,800	8,640	2,160
780	Metropolis Performing Arts	143,670	127,583	16,087	137,427	114,677	22,750	145,550	129,087	16,463
799	Piano	18,232	12,953	5,279	16,905	11,984	4,921	17,892	12,661	5,231
920	Arts Camp	27,922	14,586	13,336	30,850	16,708	14,142	34,132	16,969	17,163
940	Special Events	9,110	22,144	(13,034)	12,719	25,282	(12,563)	8,290	22,825	(14,535)
	Total	534,401	377,580	156,821	534,337	364,472	169,865	559,662	392,103	167,559
Senior Programs										
800	Senior Fitness & Athletics	53,200	31,500	21,700	54,000	31,500	22,500	55,500	32,500	23,000
803	Health Center Membership	29,000	12,000	17,000	30,000	11,500	18,500	31,500	12,500	19,000
804	Bridge	5,600	4,650	950	5,600	4,550	1,050	4,800	3,500	1,300
805	Performing Arts	5,400	3,600	1,800	4,500	2,800	1,700	4,600	2,800	1,800
807	Line Dance	29,000	21,500	7,500	29,000	21,500	7,500	26,700	18,200	8,500
820	Oil Painting	3,400	2,800	600	3,800	2,800	1,000	3,900	2,900	1,000
830	Water Colors	9,100	7,600	1,500	8,200	6,900	1,300	9,200	7,600	1,600
835	Crafts	6,500	3,500	3,000	6,500	3,500	3,000	8,000	4,800	3,200
840	Woodcarving	3,200	100	3,100	3,200	100	3,100	3,300	100	3,200
843	Woodshop	1,200	3,300	(2,100)	1,200	3,500	(2,300)	1,500	3,700	(2,200)
845	No Fee Programs	-	2,500	(2,500)	-	2,700	(2,700)	-	1,800	(1,800)
860	Trips	259,500	232,500	27,000	259,500	231,500	28,000	271,750	241,000	30,750
899	Other Senior Programs	32,700	44,200	(11,500)	34,000	44,200	(10,200)	33,500	45,000	(11,500)
	Total	437,800	369,750	68,050	439,500	367,050	72,450	454,250	376,400	77,850
Cultural Arts & Senior Programs		972,201	747,330	224,871	973,837	731,522	242,315	1,013,912	768,503	245,409

Arlington Heights Park District
Program Analysis - Recreation Fund
Proposed Budget 2009/10

Programs	Budgeted 08/09			Projected 08/09			Proposed 09/10		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Summary by Program Category									
Lake Operations	61,618	25,300	36,318	66,989	27,432	39,557	68,090	27,500	40,590
Athletics & Exercise	1,269,590	747,801	521,789	1,223,965	732,916	491,049	1,266,544	771,620	494,924
Children At Play	1,253,527	914,322	339,205	1,261,793	902,371	359,422	1,292,435	951,384	341,051
Aquatics	682,547	389,660	292,887	656,408	369,804	286,604	652,558	378,655	273,903
Center Programs	464,515	310,045	154,470	491,027	319,957	171,070	498,719	330,690	168,029
Preschool/Day Camp	698,042	413,484	284,558	694,404	433,557	260,847	714,637	429,829	284,808
Cultural Arts/Special Events	534,401	377,580	156,821	534,337	364,472	169,865	559,662	392,103	167,559
Senior Programs	437,800	369,750	68,050	439,500	367,050	72,450	454,250	376,400	77,850
Total - All Programs	5,402,040	3,547,942	1,854,098	5,368,423	3,517,559	1,850,864	5,506,895	3,658,181	1,848,714
Summary by Superintendent									
Athletics, CAP & Lake Arlington	2,584,735	1,687,423	897,312	2,552,747	1,662,719	890,028	2,627,069	1,750,504	876,565
Aquatics, Centers & Preschool/Daycamp	1,845,104	1,113,189	731,915	1,841,839	1,123,318	718,521	1,865,914	1,139,174	726,740
Cultural Arts & Senior Programs	972,201	747,330	224,871	973,837	731,522	242,315	1,013,912	768,503	245,409
Total - All Programs	5,402,040	3,547,942	1,854,098	5,368,423	3,517,559	1,850,864	5,506,895	3,658,181	1,848,714

Capital Improvements

Five-Year Capital Improvement Plan 186-192
Capital Improvement Plan Summary 193
Capital Projects – Multiple Year Overview 195-207
Capital Projects Presentation – February 4, 2009 209-224

Arlington Heights Park District
Five-Year Capital Improvement Plan

The capital budget authorizes and provides the basis for control of expenditures for the acquisition of significant Park District assets and construction of all capital facilities. A five-year Capital Improvement Plan (CIP) is developed and updated annually. Capital Budget appropriations lapse at the end of the fiscal year, however, they are re-budgeted until the project is complete. As capital improvement projects are completed, the operations of these facilities are funded in the operating budget.

The operating budget authorizes and provides the basis for control of operating expenditures for all services, including operating and maintaining new facilities. Operating budget appropriations lapse at the end of the fiscal year.

Capital Improvement Project Guidelines

The project must:

- Have a monetary value of at least $1,000.
- Have a life of at least three years.
- Result in the creation of a fixed asset, or the revitalization of a fixed asset.

Included within the above definition of a capital project are the following items:

- Construction of new facilities.
- Remodeling or expansion of existing facilities.
- Purchase, improvement and development of land.
- Operating equipment and machinery for new or expanded facilities.
- Planning and engineering costs related to specific capital improvements.

Each department submits project requests for review. These projects are reviewed and further evaluated by the executive director and directors. Individuals and group staff meetings are held throughout the process to discuss the requests. Projects are prioritized based on the Park District's overall goals, department priorities, and anticipated funding. When requests exceed available funding sources in a given year, adjustments in scheduling or scope of the project are recommended and agreed upon. The final compilation of requests, sources of funding and scheduling, presented to the Board of Commissioners, are based on the consensus agreement of the executive director and directors. By providing this planning and programming of capital improvements, the effect of capital expenses on the annual budget is determined. This provides for an orderly growth of Park District assets.

Capital Improvement Plan Funding Sources

The Capital Improvement Plan uses funding from voter-approved bonds, grant funds, land dedication funds, recreation funds and non-referendum general obligation bonds. The following summarizes some of the funding sources for the Capital Improvement Plan.

Operating Funds represent pay-as-you-go contributions from the operating revenues for capital projects specific to the fund making the contribution. The NWSRA Fund assists in making the existing facilities accessible as required by ADA (Americans with Disabilities Act).

Enterprise Funds represent pay-as-you-go contributions from the Enterprise Fund revenues for capital projects specific to the Enterprise Funds.

Land Dedication Fund Contributions are cash contributions received from developers in lieu of land for the development or improvement of parks in the area of development within the District. Financing is provided only through cash contributions received in accordance with the Village of Arlington Heights ordinance. The Land Dedication Ordinance requires developers and subdividers to dedicate 9.9 acres of land for each one thousand persons; contribute cash in lieu of land ($165,000 per acre); or a combination of both for park and recreational purposes. Criteria and formulas for the calculations are provided in the ordinance.

The Land Dedication Fund has provided over $3 million in cash, in lieu of land, from developers for capital improvements in parks near major developments.

OSLAD Grants are grant funds from the Open Space Lands Acquisition and Development Act (OSLAD). The Act provides for grants to be disbursed by the Illinois Department of Natural Resources to eligible local governments for the purpose of acquiring, developing and/or rehabilitating lands for public outdoor recreation purposes. The Park District is the recipient of a $400,000 grant for the development of Sunset Meadows Park.

Interest and Miscellaneous Income represents interest income earned on the capital projects funds investments and other miscellaneous revenues related to capital projects.

Legislative Grants - are grants from the Department of Commerce and Economic Opportunity that local legislators provide to assist in the effort to repair, rebuild, and expand infrastructure in their districts. This past year the Park District received $75,000 in Legislative Grants. The most recent 2002/03 grants received are:

• Patriots Park Playground Renovation	$50,000	Representative Sidney Mathais
• Memorial Park Drive to Revive Renovation	$25,000	Senator Dan Kotowski

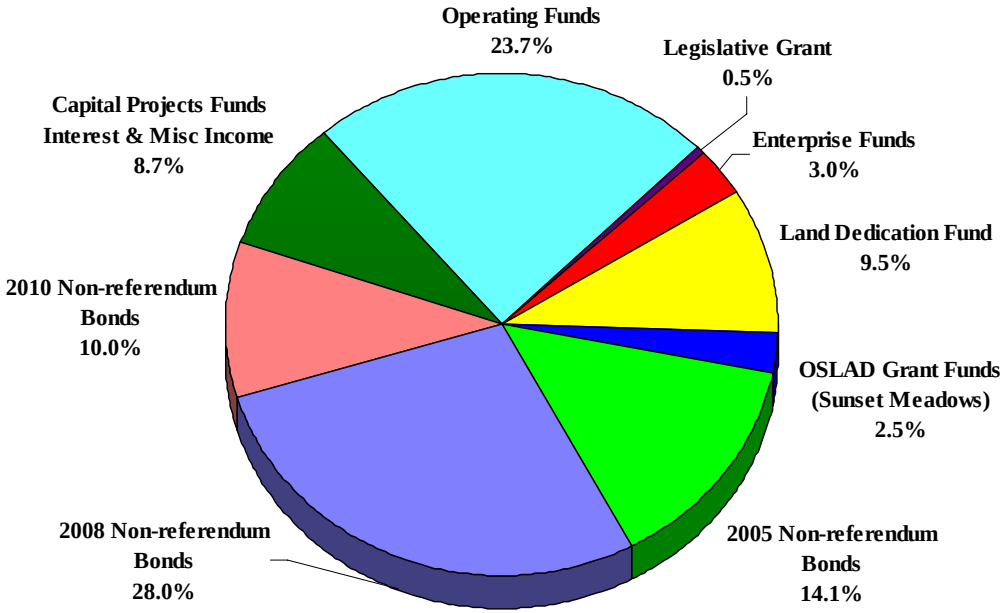
Non-Referendum Limited General Obligation Park Bonds are bonds that are secured by the full faith and credit of the issuer. General obligation bonds, issued by local units of government, are secured by a pledge of the issuer's property taxing power. The legal debt limit for non-referendum bonds is .575% of assessed valuation ($17 million). The Park District has the capacity to issue $8.5 million in bonds, however, the debt service on these bonds is limited to $1,853,017 per year.

The Park District uses the funds from these bonds to fund capital improvements and development, to maintain and improve parks and facilities, acquire land and replace outdated equipment. In October 2005, the Park District issued $10,000,000 in general obligation park bonds for the funding of three years of the capital improvement plan. In November 2008, the Park District issued $4,995,000 in non-referendum bonds. In December 2008, the board decided to abate the 2008 taxes by $600,000 in order to have a 0% increase in the levy. The Capital Improvement Plan shows the source of funds from this issue as $4,395,000.

Referendum General Obligation Park Bonds are bonds that are secured by the full faith and credit of the issuer. General obligation bonds issued by local units of government are secured by a pledge of the issuer's property taxing power and must be authorized by the electorate. The legal debt limit for the Park District bonds is 2.875% of assessed valuation ($49 million) for total debt including referendum and non-referendum bonds.

The following pie chart represents the funding source percentages, while the table represents the five-year comparison (with the current year actual) of the funding sources.

Funding Sources - Percent of Total

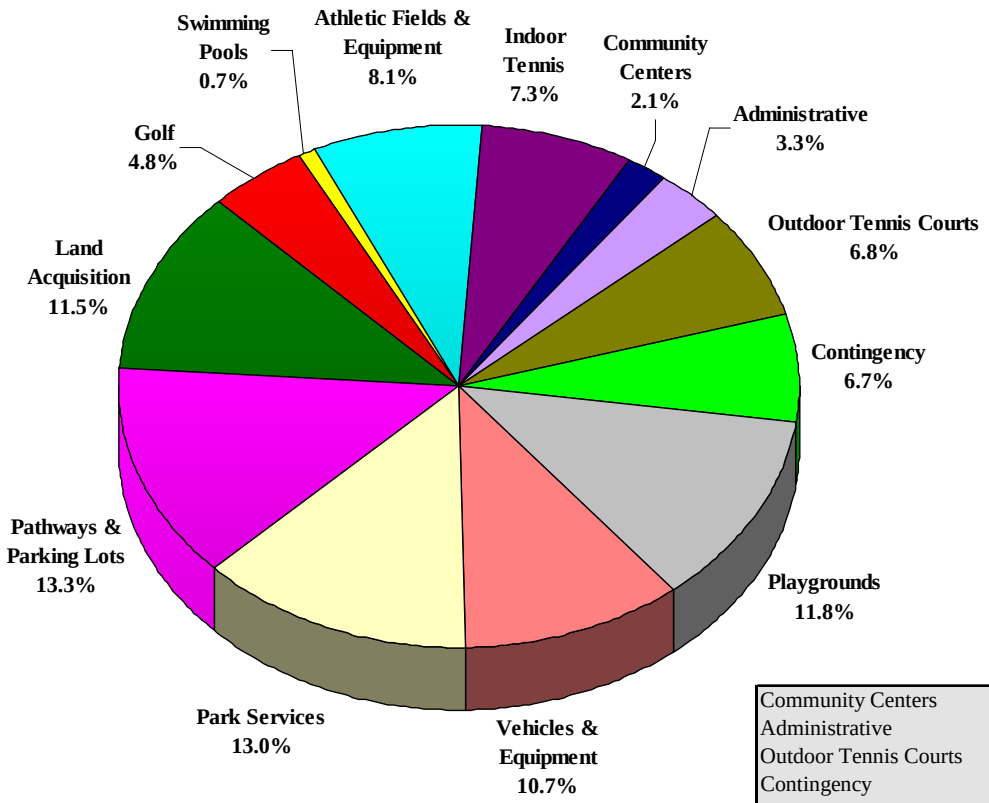


Funding Sources - Amount by Fiscal Year

	Total Amount	Estimated 2008/09 Phase 08	2009/10 Phase 09	2010/11 Phase 10	2011/12 Phase 11	2012/13 Phase 12	2013/14 Phase 13
Operating Funds	$ 3,711,998	881,043	918,465	862,610	590,200	277,580	182,100
Enterprise Funds	465,321	61,621	152,000	134,700	23,000	23,000	71,000
Land Dedication Fund	1,485,528	552,853	298,000	304,875	111,800	128,000	90,000
2005 Non-referendum Bonds	2,217,084	682,308	1,534,776	-	-	-	-
New Non-referendum Bonds (2008)	4,395,000	-	594,049	2,124,475	1,157,210	519,266	-
New Non-referendum Bonds (2010)	1,565,000	-	-	-	-	600,154	964,846
Legislative Grant	75,000	75,000	-	-	-	-	-
OSLAD Grant Funds (Sunset Meadows)	400,000	400,000	-	-	-	-	-
Capital Projects Funds Interest & Misc Income	1,371,610	337,556	250,000	250,000	200,000	175,000	159,054
Total Funding Sources	$ 15,686,541	2,990,381	3,747,290	3,676,660	2,082,210	1,723,000	1,467,000

The pie chart presents the percentage for each major project category, while the table represents the five-year comparison (with the current year actual) by major category.

Use of Funds - Percent of Total
All Projects



Use of Funds - Amount by Fiscal Year

	Total Amount	Estimated 2008/09 Phase 08	2009/10 Phase 09	2010/11 Phase 10	2011/12 Phase 11	2012/13 Phase 12	2013/14 Phase 13
Community Centers	$ 326,000	44,000	165,500	86,500	10,000	10,000	10,000
Administrative	517,500	120,000	222,500	55,000	40,000	40,000	40,000
Outdoor Tennis Courts	1,071,600	54,800	197,500	467,500	180,800	141,000	30,000
Contingency	1,050,000	-	200,000	200,000	200,000	200,000	250,000
Playgrounds	1,858,221	384,211	350,000	346,010	285,000	283,000	210,000
Vehicles & Equipment	1,685,326	248,916	231,500	272,000	326,410	311,000	295,500
Park Services	2,033,663	337,663	353,500	1,010,000	148,500	127,000	57,000
Pathways & Parking Lots	2,080,596	494,146	547,800	516,850	399,800	116,000	6,000
Land Acquisition	1,800,000	200,000	300,000	300,000	300,000	300,000	400,000
Golf	749,743	347,743	96,000	109,000	28,000	68,000	101,000
Swimming Pools	107,850	13,200	39,750	17,700	12,200	12,500	12,500
Athletic Fields & Equipment	1,266,070	664,270	291,900	56,900	83,500	114,500	55,000
Indoor Tennis	1,139,972	81,432	751,340	239,200	68,000	-	-
Total Funding Uses	$ 15,686,541	2,990,381	3,747,290	3,676,660	2,082,210	1,723,000	1,467,000

Arlington Heights Park District
Five-Year Capital Improvement Plan

The following chart summarizes the major projects anticipated for fiscal year 2009/10:

Forest View Racquet & Fitness Club Roof Replacement	$519,340
Land Acquisition	300,000
District-Wide Fleet Replacement	209,500
Contingency	200,000
Patriots Parking Lot Renovation	165,000
Camelot Tennis Court Renovations	153,000
Victory Playground Replacement	150,000
Olympic Playground Replacement	142,000
Centennial Ball Diamond Lighting & Panel	130,000
Telephone System	120,000
Park Improvements under $100,000	1,658,450
	$ 3,747,290

Forest View Racquet & Fitness Club Roof Replacement – The building is a two-story recreation building with indoor tennis courts. The roofs (58,552 sq. ft.) are divided into three individual sections by a change in elevation. The main common area (flat) roof is located at the front of the building. The two roofs to the rear consist of two-gable steep slope shingle roofs and a valley. The valley was replaced in August 2008. It has been determined that the slope roof and flat roof are continuing to deteriorate. Leaks have been assessed throughout the fall and winter months in the valley and upstairs hallways and men's locker room (especially around the various HVAC units).

Roof	**Age**	**Area (Sq Ft)**	**Condition**
Main Roof	+17	15,030	Poor
Gable Roof	unknown	43,032	Poor
Valley Roof	New	3,142	Good

Davis Street II – On July 8, 2003, the Park District approved a real estate contract to purchase 1440 E. Davis Street. The property is located in an industrial area, adjacent to property currently owned by the Park District. Pioneer Service Center staff, formerly located in a residential neighborhood, will be moved to this location. The remainder of the building will be used as a warehouse facility for Park District equipment. The building will require some remodeling prior to relocation. This project has been delayed one year. The permitting process with the Village of Arlington Heights is still in progress.

Land Acquisition - The Park District is interested in increasing park acreage to meet the national open space and park standards and continues to pursue property adjacent to existing parks. Newly acquired land must meet the goals of the Park District (it is best if the land can be programmed to provide a source of revenue for its operation). Large parcels, or parcels adjoining existing parks, provide the best flexibility to the Park District for future needs.

Maintenance of Facilities - The Park District anticipates continuing its program of renovating and updating facilities, structures, tennis courts and playgrounds and general infrastructure under its current schedule of improvements. The implementation of capital projects is dependent on available financing.

The operating impact of capital projects is analyzed and taken into consideration during the extensive CIP prioritization process. Estimated new revenues and/or operational efficiency savings associated with projects are also taken into consideration (net operating costs) during the capital review. The net operating costs of capital projects are identified in the appropriate departmental program budgets. Staff plan and budget for significant start-up costs, as well as operation and maintenance of new facilities.

The bulk of the Park District's wealth is invested in its physical assets or general infrastructure, such as land, buildings, playgrounds, tennis courts, athletic fields, swimming pools, golf courses, vehicles, and equipment. If these assets are not maintained in good condition, or if they are allowed to become obsolete, the result is often a decrease in the usefulness of the assets, an increase in the cost of maintaining and replacing them and a decrease in the quality of the Park District's services. Maintenance expenditures over the last five years have remained relatively constant in relation to the cost and nature of assets maintained. This trend indicates that assets are being maintained in good working condition. Capital outlay for replacement of equipment, renovations of buildings and park infrastructure remains constant. If this were to decline, it could indicate that capital outlay needs are being deferred, resulting in the use of obsolete equipment and general infrastructure, and creation of an unfunded liability.

The following legend is provided to explain items included in the Capital Projects – Multiple Year Overview:

CP# Four digit number that relates to a specific project in the Capital Projects System (interfaces with Accounts Payable and Accounts Receivable Systems).

Ref# Used for vehicle replacements this number is the vehicle being replaced. Otherwise indicates that project is an ADA (Americans with Disabilities Act) projects.

Rank The Capital Projects system uses a ranking system A - Essential; B - Necessary; C - Desired. Only A projects are funded.

Resp Indicates the Supervisor or Department responsible for the project.

Year The year the project starts.

Area This designation allows the District to see how the projects are distributed. Areas are:

A	Administrative	CC	Community Centers	LA	Land Acquisition	SW	Swimming Pools
AF	Athletic Fields & Equip.	G	Golf	P	Playgrounds	T	Outdoor Tennis Courts
C	Contingency	IT	Indoor Tennis	PS	Park Services	VE	Vehicles & Equipment
						Z	Pathways & Parking Lots

Arlington Heights Park District
Capital Improvement Plan Summary
A Projects Only

				Estimated	Proposed				
Proposed Projects				**2008/09**	**2009/10**	**2010/11**	**2011/12**	**2012/13**	**2013/14**
CP#	**Park**	**Project Description**	**Amount**	**Phase 08**	**Phase 09**	**Phase 10**	**Phase 11**	**Phase 12**	**Phase 13**
4357	Administration Center	New Telephone System	200,000	80,000	120,000	-	-	-	-
4144	Arlington Lakes Golf Club	Clubhouse Siding and Decking	200,000	200,000	-	-	-	-	-
4005	Berbecker	Playground Replacement	146,386	146,386	-	-	-	-	-
4304	Camelot	Renovate Tennis Courts	153,000	-	153,000	-	-	-	-
4061	Camelot	Pathway Renovations	178,000	-	-	-	178,000	-	-
4273	Centennial	Upgrade Ball Diamond Lighting & Panel	133,000	3,000	130,000	-	-	-	-
4372	Centennial	Renovate Tennis Courts	140,000	-	-	140,000	-	-	-
4164	Davis Street II	Relocate Pioneer Service Center	500,000	-	-	500,000	-	-	-
4067	Davis Street II	Parking Lot Renovation	107,000	-	2,000	105,000	-	-	-
4380	Evergreen	Playground Replacement	128,000	-	-	-	-	128,000	-
4069	Falcon	Playground & Pathway Replacement	108,610	-	-	108,610	-	-	-
3923	Forest View Racquet & Fitness Club	Replace Flat & Shingle-Pitched Roof	519,340	-	519,340	-	-	-	-
3925	Forest View Racquet & Fitness Club	Resurface Parking Lot	100,000	-	-	100,000	-	-	-
3624	Frontier	Renovate Tennis Courts	145,000	-	-	145,000	-	-	-
3927	Frontier	Renovate Pathway system	289,250	3,500	-	285,750	-	-	-
4345	Frontier	Playground Replacement	165,000	-	-	165,000	-	-	-
4384	Hasbrook	Renovate Tennis Courts	145,000	-	3,000	142,000	-	-	-
4191	Heritage Park	Pathway Improvements	245,200	245,200	-	-	-	-	-
4213	Memorial (rec'd $87,556 in grant and donations)	Park Improvements	187,556	187,556	-	-	-	-	-
4028	Olympic	Playground Replacement	146,000	4,000	142,000	-	-	-	-
4030	Patriots	Playground Replacement	162,044	162,044	-	-	-	-	-
4415	Patriots	Parking Lot Renovation	165,000	-	165,000	-	-	-	-
4316	Raven	Renovate Tennis Courts	145,000	-	-	3,000	142,000	-	-
4104	Recreation	Pathway Improvements	189,800	-	-	5,000	184,800	-	-
4422	Recreation	Playground Replacement	115,000	-	-	-	115,000	-	-
4109	Sunset Meadows	Athletic Field Development	473,125	473,125	-	-	-	-	-
4112	Victory	Playground Replacement	150,000	-	150,000	-	-	-	-
4432	Willow	Walking Bridge Replacement	110,000	-	-	-	-	110,000	-
4257	Undesignated	Contingency	1,050,000	-	200,000	200,000	200,000	200,000	250,000
3879	Undesignated	Land Acquisition	1,800,000	200,000	300,000	300,000	300,000	300,000	400,000
Park Improvements under $100,000			7,390,230	1,268,570	1,879,950	1,477,300	962,410	985,000	817,000
		Total	15,686,541	2,973,381	3,764,290	3,676,660	2,082,210	1,723,000	1,467,000
Projected Funding Sources									
01	Corporate Fund		-	-	-	-	-	-	-
02	Recreation Fund		1,028,067	152,027	387,740	273,100	143,200	48,500	23,500
90	ADA Projects Identified		2,680,931	726,016	536,725	583,510	447,000	229,080	158,600
	Operating Funds		3,708,998	878,043	924,465	856,610	590,200	277,580	182,100
12	Arlington Lakes Golf Club		189,996	16,496	-	56,500	23,000	23,000	71,000
17	Heritage Tennis Club		275,325	45,125	152,000	78,200	-	-	-
	Enterprise Funds		465,321	61,621	152,000	134,700	23,000	23,000	71,000
09	**Land Dedication Fund**		1,485,528	552,853	298,000	304,875	111,800	128,000	90,000
21	**2005 Non-referendum Bonds**		2,217,084	668,308	1,548,776	-	-	-	-
21	**2008 Non-referendum Bonds**		4,395,000	-	591,049	2,130,475	1,157,210	516,266	-
21	**2011 Non-referendum Bonds**		1,565,000	-	-	-	-	603,154	961,846
21	**Legislative Grant (Patriots & Memorial Parks)**		75,000	75,000	-	-	-	-	-
21	**OSLAD Grant Funds (Sunset Meadows)**		400,000	400,000	-	-	-	-	-
21	Capital Projects Funds Interest & Misc Income		1,374,610	337,556	250,000	250,000	200,000	175,000	162,054
			11,512,222	2,033,717	2,687,825	2,685,350	1,469,010	1,422,420	1,213,900
		Total	15,686,541	2,973,381	3,764,290	3,676,660	2,082,210	1,723,000	1,467,000

Arlington Heights Park District
Capital Projects - Multiple Year Overview

CP#	Ref#	Rank	Resp	Area	Year	Description	Estimated Project Amount	Estimated 2008/09 Phase 08	2009/10 Phase 09	2010/11 Phase 10	2011/12 Phase 11	2012/13 Phase 12	2013/14 Phase 13
12-Administration Center													
3904		A	23	PS	08	Replace Ballasts With Electronic Ballasts	5,789	5,789	-	-	-	-	-
4139		A	23	PS	08	West Parking Lot Improvements	66,044	1,044	-	65,000	-	-	-
4295		A	02	A	08	Office Equipment Replacements	30,000	5,000	5,000	5,000	5,000	5,000	5,000
4296		A	22	A	08	Computer Equipment/Replacement	180,000	30,000	30,000	30,000	30,000	30,000	30,000
4353		A	23	PS	08	Window Blind Replacements	13,905	13,905	-	-	-	-	-
4354		A	23	PS	08	Roof Replacement - 21 S. Belmont	8,000	8,000	-	-	-	-	-
4355		A	23	PS	08	Annex Wall Covering Replacements	11,581	11,581	-	-	-	-	-
4356		A	23	PS	08	Annex Floor Covering Replacements	7,706	7,706	-	-	-	-	-
4357		A	22	A	08	Telephone System Replacements	200,000	80,000	120,000	-	-	-	-
3905		A	23	PS	09	Tuck-point and Paint	66,500	-	46,500	20,000	-	-	-
3906		A	23	PS	09	Window Replacements	26,000	-	26,000	-	-	-	-
4055		A	23	PS	09	Re-key Community Center	3,500	-	3,500	-	-	-	-
4138	ADA	A	23	PS	09	Replace Main Exit/Entry Doors (Front, East & South)	12,500	-	12,500	-	-	-	-
4260		A	22	A	09	Document Imaging	12,500	-	12,500	-	-	-	-
4455		A	22	A	09	Upgrade or Replace Registration System ($150,000)	50,000	-	50,000	-	-	-	-
4056		A	23	PS	10	Upgrade Energy Management System	91,000	-	-	91,000	-	-	-
4140	ADA	A	23	PS	10	ADA Lot Improvements	9,000	-	-	9,000	-	-	-
4297		A	22	A	10	Copy Machine	15,000	-	-	15,000	-	-	-
4358		A	23	PS	10	Landscape Improvements	5,000	-	-	5,000	-	-	-
4057		B	23	PS	10	Lightning Warning System	50,000	-	-	50,000	-	-	-
4359		B	23	PS	12	North Parking Lot Improvements	55,000	-	-	-	-	55,000	-
4360		B	23	PS	12	North Parking Lot Improvements - ADA	10,000	-	-	-	-	10,000	-
						Total	929,025	163,025	306,000	290,000	35,000	100,000	35,000
64-Arlington Lakes Golf Club													
3235		A	23	G	08	Pathway Paving - Remove & Install Concrete	30,000	15,000	-	-		-	15,000
3747	269	A	23	G	08	Greensmaster 3 Mower	19,000	19,000	-	-	-	-	-
4142		A	23	G	08	Aeration Equipment Replacements	18,605	18,605	-	-	-	-	-
4144		A	23	G	08	Clubhouse Siding and Decking	200,000	200,000	-	-	-	-	-
4262		A	23	G	08	Clubhouse Carpet Replacements	20,000	20,000	-	-	-	-	-
4298		A	88	G	08	Golf Cart Replacements	108,496	16,496		23,000	23,000	23,000	23,000
4361	ADA	A	23	G	08	Pathway Paving - Remove & Install Concrete - ADA	30,000	15,000	-	-		-	15,000
4365		A	23	G	08	Well #2 Improvements	9,000	9,000	-	-	-	-	-
4143	259	A	23	G	09	Turf Sprayer 160 Gallon	28,000	-	28,000	-	-	-	-
4456		A	23	G	09	Emerald Ash Borer Tree Replacement Program	15,000	-	5,000	5,000	5,000	-	-
4362		A	88	G	10	Aeration Equipment Replacements	24,000	-		24,000	-	-	-
4363		A	88	G	10	Seeder Replacement	9,500	-		9,500	-	-	-
4457		A	88	G	13	Service Center Parking Lot Resurface	40,000	-	-	-	-	-	40,000
4458		A	88	G	13	Bunker Pumps	8,000	-	-	-	-	-	8,000
3748	269	B	88	G	10	Greensmaster 3 Mower/Sit-Down	19,000	-	-	19,000	-	-	-

Arlington Heights Park District
Capital Projects - Multiple Year Overview

CP#	Ref#	Rank	Resp	Area	Year	Description	Estimated Project Amount	Estimated 2008/09 Phase 08	2009/10 Phase 09	2010/11 Phase 10	2011/12 Phase 11	2012/13 Phase 12	2013/14 Phase 13
64-Arlington Lakes Golf Club													
4004		B	88	G	10	Rotary Motor Replacements	38,000	-		19,000	19,000	-	-
4269		B	88	G	10	Netting Replacements Holes 4 and 6	8,000	-	-	8,000	-	-	-
4364		B	12	G	10	Clubhouse Heat/Air Roof Top Unit Replacement	100,000	-		100,000	-	-	-
3678		B	88	G	11	Service Center Roof	46,000	-		-	46,000	-	-
3738		B	88	G	11	Parking Lot Lighting Improvements	30,000	-	-	-	30,000	-	-
3754	263	B	88	G	11	Sand Pro Rake	16,000	-	-	-	16,000	-	-
3862		B	88	G	11	Utility Vehicle	18,000	-	-	-	18,000	-	-
2817		B	88	G	12	Pond Bank Stabilization/Beautification	70,000	-	-	-		35,000	35,000
3746	245	B	88	G	12	Chevy Pickup	26,000	-	-	-	-	26,000	-
4003		B	88	G	12	Tee Reconstruction	30,000	-	-	-	-	30,000	-
4145		B	12	G	12	Golf Car GPS	20,000	-	-	-	-	20,000	-
4264		B	12	G	12	Clubhouse Tuck Pointing	20,000	-		-	-	20,000	-
4266		B	88	G	12	Clubhouse Parking Lot Repairs	150,000	-	-		-	150,000	-
4300		B	88	G	12	Reel and Bedknife Grinding Equipment	35,000	-	-	-	-	35,000	-
3507		B	88	G	13	Replace Outside Fence	40,000	-	-		-	-	40,000
4265		B	88	G	13	Green Reconstruction Hole 9	50,000	-	-	-		-	50,000
4268		B	88	G	13	Green Reconstruction Hole 4	50,000	-	-	-		-	50,000
4299		B	88	G	13	Bunker Reconstruction	100,000	-	-	-	-		100,000
4301		B	12	G	11	Clubhouse Interior Remodeling	200,000	-	-	-	200,000	-	-
						Total	1,625,601	313,101	33,000	207,500	357,000	339,000	376,000
31-Berbecker													
4005		A	09	P	08	Renovate Playground	93,429	93,429	-	-	-	-	-
4059		A	09	AF	08	Renovate Basketball Court	4,500	4,500	-	-	-	-	-
4148	ADA	A	23	P	08	ADA Playground Renovation	52,957	52,957	-	-	-	-	-
4270		A	09	PS	08	Replace Park Lighting	3,156	3,156	-	-	-	-	-
						Total	154,042	154,042	-	-	-	-	-
15-Camelot													
4304		A	23	T	09	Tennis Court Renovation	153,000	-	153,000	-	-	-	-
4366	ADA	A	23	Z	09	Replace Pedestrian Bridge - ADA Access	45,000	-	45,000	-	-	-	-
4367		A	09	Z	09	Replace Pedestrian Bridge	45,000	-	45,000	-	-	-	-
3756		A	02	CC	10	New Gym Floor Surface	16,000	-	-	16,000	-	-	-
3915		A	02	CC	10	Gym HVAC & New Tunnel Piping	35,000	-	-	35,000	-	-	-
4060		A	23	T	10	Tennis Court Service Panel Replacement	9,500	-	-	9,500	-	-	-
4271		A	23	CC	10	Asbestos Removal & Testing Services, Tile In Gym	15,000	-	-	15,000	-	-	-
4007		A	23	AF	11	Sealcoat Basketball Court	7,000	-	-	-	7,000	-	-
4150		A	23	Z	11	Pathway Renovation	95,500	-	-	-	95,500	-	-
4151	ADA	A	23	Z	11	ADA Pathway Renovation	82,500	-	-	-	82,500	-	-
4368		A	23	PS	11	Hazardous Tree Removal - Connector Parkway	10,000	-	-	-	10,000	-	-
4061		A	23	PS	12	Shelter Roof Replacement	6,000	-	-	-	-	6,000	-

Arlington Heights Park District
Capital Projects - Multiple Year Overview

CP#	Ref#	Rank	Resp	Area	Year	Description	Estimated Project Amount	Estimated 2008/09 Phase 08	2009/10 Phase 09	2010/11 Phase 10	2011/12 Phase 11	2012/13 Phase 12	2013/14 Phase 13
15-Camelot													
4305		B	02	CC	11	Air Condition Gymnasium	30,000	-	-	-	30,000	-	-
						Total	549,500	-	243,000	75,500	225,000	6,000	-
32 -Carefree													
4369	ADA	A	23	Z	08	New ADA Sidewalk (Douglas to Parking Lot)	14,600	14,600	-	-	-	-	-
4152	ADA	A	23	Z	09	ADA Pathway Renovation	32,000	-	32,000	-	-	-	-
4153		A	23	AF	09	Basketball Court Improvements (Includes Seating Area)	31,000	-	31,000	-	-	-	-
4154		A	23	Z	09	Pathway Renovation	25,900	-	25,900	-	-	-	-
4370		A	23	PS	09	New Landscape Material	5,000	-	5,000	-	-	-	-
4459		A	23	T	11	Colorcoat Tennis Courts	13,200	-	-	-	13,200	-	-
3865		B	23	Z	11	New Pathway	36,000	-	-	-	36,000	-	-
4155	ADA	B	23	Z	11	ADA New Pathway	74,000	-	-	-	74,000	-	-
4156		B	23	Z	11	Additional Parking	95,000	-	-	-	95,000	-	-
4157	ADA	B	23	Z	11	ADA Additional Parking	5,000	-	-	-	5,000	-	-
						Total	331,700	14,600	93,900	-	223,200	-	-
34-Carousel													
4159		A	23	Z	08	Pathway Improvements	32,500	4,000	28,500	-	-	-	-
4158		A	09	AF	09	Basketball Court Improvements	6,000	-	6,000	-	-	-	-
4160	ADA	A	23	Z	09	ADA Pathway Improvements	29,500	-	29,500	-	-	-	-
4460		A	23	P	13	Playground Improvements	76,800	-	-	-	-	-	76,800
4461	ADA	A	23	P	13	ADA Playground Improvements	43,200	-	-	-	-	-	43,200
						Total	188,000	4,000	64,000	-	-	-	120,000
71-Carriage Walk													
4306		B	23	Z	11	Pathway Improvements	64,000	-	-	-	64,000	-	-
4307	ADA	B	23	Z	11	ADA Pathway Improvements	22,000	-	-	-	22,000	-	-
						Total	86,000	-	-	-	86,000	-	-
33-Centennial													
4273		A	23	AF	08	Upgrade Ball Diamond Lighting & Lighting Panel	133,000	3,000	130,000	-	-	-	-
4371	ADA	A	23	Z	08	ADA Access to Baseball Fields	53,000	3,000	50,000	-	-	-	-
4062		A	23	PS	09	Shelter Metal Roof Replacement	6,000	-	6,000	-	-	-	-
4373		A	23	Z	09	Parking Lot Improvements	58,000	-	5,000	53,000	-	-	-
4374		A	23	PS	09	Boardwalk Railing System Replacement	18,000	-	18,000	-	-	-	-
4372		A	23	T	10	Tennis Court Improvements	140,000	-	-	140,000	-	-	-
4375	ADA	A	23	Z	10	Parking Lot Improvements - ADA	7,000	-	-	7,000	-	-	-
						Total	415,000	6,000	209,000	200,000	-	-	-
74-Creekside													
4012		A	09	PS	09	Erosion Control Along Creek	60,000	-	60,000	-	-	-	-
4161	ADA	A	23	PS	09	New ADA Water Fountain and Waterline	5,000	-	5,000	-	-	-	-
4376		A	23	PS	09	Hazardous Tree Removal	25,000	-	25,000	-	-	-	-

Arlington Heights Park District
Capital Projects - Multiple Year Overview

CP#	Ref#	Rank	Resp	Area	Year	Description	Estimated Project Amount	Estimated 2008/09 Phase 08	2009/10 Phase 09	2010/11 Phase 10	2011/12 Phase 11	2012/13 Phase 12	2013/14 Phase 13
74-Creekside													
4462	ADA	A	23	Z	10	Connect Shaefer w/VAH Sidewalk (50% w/VAH)	10,000	-	-	10,000	-	-	-
4463		B	23	T	11	Tennis Court Colorcoating	8,800	-	-	-	8,800	-	-
						Total	108,800	-	90,000	10,000	8,800	-	-
54-Cypress Gardens													
4066		A	23	PS	09	Hazardous Tree Removal - Property Line	5,000	-	5,000	-	-	-	-
						Total	5,000	-	5,000	-	-	-	-
14-Davis Street Service Center													
4377		A	23	PS	09	Tuck-point and Block Repair	12,000	-	12,000	-	-	-	-
						Total	12,000	-	12,000	-	-	-	-
84 - Davis Street II													
4067		A	23	Z	09	Parking Lot Paving	107,000	-	2,000	105,000	-	-	-
4164		A	23	PS	10	Davis II Improvements	500,000	-	-	500,000	-	-	-
4464	ADA	A	23	PS	10	ADA Davis II Improvements	125,000	-	-	125,000	-	-	-
4378		A	23	Z	09	Shared Entry Paving	15,000	-	15,000	-	-	-	-
4068		B	23	PS	10	Re-Engineer Detention Area - North	135,000	-	-	135,000	-	-	-
						Total	882,000	-	17,000	865,000	-	-	-
36-Dryden													
4379		A	23	PS	10	Hazardous Tree Removal - Property Line	7,000	-	-	7,000	-	-	-
4465		A	23	T	09	Colorcoat Tennis Courts	31,000	-	15,000	-	-	-	16,000
						Total	7,000	-	-	7,000	-	-	-
37-Evergreen													
4167		A	09	AF	08	Basketball Court Lighting Improvements	3,445	3,445	-	-	-	-	-
4380		A	09	P	12	Renovate Playground	81,920	-	-	-	-	81,920	-
4381	ADA	A	09	P	12	Renovate Playground - ADA	46,080	-	-	-	-	46,080	-
						Total	131,445	3,445	-	-	-	128,000	-
72-Falcon													
4069		A	23	P	10	New Playground	50,375	-	-	50,375	-	-	-
4168	ADA	A	23	P	10	ADA Playground Renovation	38,635	-	-	38,635	-	-	-
4169		A	23	Z	10	Basketball and Pathway Improvements	10,900	-	-	10,900	-	-	-
4170	ADA	A	23	Z	10	ADA Pathway Improvements	8,700	-	-	8,700	-	-	-
						Total	108,610	-	-	108,610	-	-	-
59-Festival													
4382	ADA	A	23	Z	11	ADA Pathway Access and Fountain Improvements	10,000	-	-	-	10,000	-	-
						Total	10,000	-	-	-	10,000	-	-
38-Flentie Park													
4172		A	23	AF	09	Basketball Court Improvements	4,000	-	4,000	-	-	-	-
4466	ADA	A	23	Z	09	ADA Walkway Improvements at Street w/VAH	5,000	-	5,000	-	-	-	-
						Total	4,000	-	4,000	-	-	-	-

Arlington Heights Park District
Capital Projects - Multiple Year Overview

CP#	Ref#	Rank	Resp	Area	Year	Description	Estimated Project Amount	Estimated 2008/09 Phase 08	2009/10 Phase 09	2010/11 Phase 10	2011/12 Phase 11	2012/13 Phase 12	2013/14 Phase 13
63-Forest View Racquet & Fitness Club													
3765		A	02	IT	08	Replace Valley - Roof	36,307	36,307	-	-	-	-	-
2831	ADA	A	23	IT	09	ADA Renovation- Nursery Bathroom	45,000	-	45,000	-	-	-	-
3766		A	09	IT	09	Replace Flat Roof	175,000	-	175,000	-	-	-	-
3923		A	02	IT	09	Replace Shingle/Gable Roof	344,340	-	344,340	-	-	-	-
3672		A	02	IT	10	Replace Domestic Hot Water Heater	8,000	-	-	8,000	-	-	-
3767		A	02	IT	10	Paint Racquetball Courts	8,000	-	-	8,000	-	-	-
3925		A	02	IT	10	Resurface Parking Lot	90,000	-	-	90,000	-	-	-
4174		A	02	IT	10	Re-carpet 1st & 2nd Floor & Re-tile Main Staircase	45,000	-	-	45,000	-	-	-
4467		A	23	IT	10	ADA - Resurface Parking Lot	10,000	-	-	10,000	-	-	-
4468		A	02	T	10	Colorcoat Outdoor Tennis Courts	33,000	-	-	28,000	5,000	-	-
3520		A	02	IT	11	Sand and Refinish Six Racquetball Courts	8,000	-	-	-	8,000	-	-
3570		A	02	IT	11	Strongwall Application on Racquetball Courts	10,000	-	-	-	10,000	-	-
3574		A	02	IT	11	Re-tile Women's Shower Walls & Floors	10,000	-	-	-	10,000	-	-
3575		A	02	IT	11	New Partitions In Women's Locker Room	5,000	-	-	-	5,000	-	-
3768		A	02	IT	11	Replace Heaters on Indoor Tennis Courts	30,000	-	-	-	30,000	-	-
4173		A	02	IT	11	Purchase Computer/ Digital Card Equipment	5,000	-	-	-	5,000	-	-
3924		B	02	IT	10	Replace Front Desk	15,000	-	-	15,000	-	-	-
4175		B	02	IT	10	Install Reflective Ceiling	60,000	-	-	60,000	-	-	-
4177		B	02	IT	10	Replace West R-Ball Hallway Ceiling Tiles 1st Floor	8,000	-	-	8,000	-	-	-
3926		B	02	IT	11	Replace Racquetball Hallway 2nd Floor Ceiling Tiles	10,000	-	-	-	10,000	-	-
4176		B	02	IT	11	Re-tile Men's Washroom & Install New Partitions	10,000	-	-	-	10,000	-	-
2862		B	02	IT	12	Install Alarm Security System	35,000	-	-	-	-	35,000	-
3676		B	02	IT	12	Construct New Viewing Area on 1st Floor	150,000	-	-	-	-	150,000	-
4178		B	02	IT	12	Purchase Fitness Equipment	35,000	-	-	-	-	35,000	-
4275		B	02	IT	12	Paint Indoor Tennis Court Walls	10,000	-	-	-	-	10,000	-
4469		B	02	T	13	Renovate Outdoor Tennis Courts	345,000	-	-	-	-	-	345,000
						Total	1,540,647	36,307	564,340	272,000	93,000	230,000	345,000
17-Frontier													
4179		A	09	Z	08	Renovate Pathway System	157,375	3,500	-	153,875	-	-	-
4071		A	23	PS	09	Landscape Plantings (North End)	11,000	-	5,500	-	5,500	-	-
3624		A	09	T	10	Renovate Tennis Courts	145,000	-	-	145,000	-	-	-
3929		A	23	PS	10	Service Center Renovation	30,000	-	-	30,000	-	-	-
4180	ADA	A	23	Z	10	ADA Pathway Renovation	131,875	-	-	131,875	-	-	-
4308	ADA	A	23	PS	10	ADA Service Center Renovation	12,000	-	-	12,000	-	-	-
4345		A	23	P	10	Playground Renovations	125,000	-	-	125,000	-	-	-
4383	ADA	A	23	P	10	Playground Renovations - ADA	40,000	-	-	40,000	-	-	-
4181		B	23	AF	10	Improve Existing Hockey Rink and Drainage	13,500	-	-	13,500	-	-	-
4183		B	23	Z	10	Create Overflow Parking Area	25,000	-	-	25,000	-	-	-
4343		B	02	CC	10	Air Condition Gymnasium	30,000	-	-	30,000	-	-	-
4346		B	23	PS	10	New Picnic Shelter	50,000	-	-	50,000	-	-	-

Arlington Heights Park District
Capital Projects - Multiple Year Overview

CP#	Ref#	Rank	Resp	Area	Year	Description	Estimated Project Amount	Estimated 2008/09 Phase 08	2009/10 Phase 09	2010/11 Phase 10	2011/12 Phase 11	2012/13 Phase 12	2013/14 Phase 13
17-Frontier													
4347		B	23	AF	10	Relocate Sand Volleyball Court	15,000	-	-	15,000	-	-	-
4348		B	23	AF	10	Renovate Basketball Courts	10,000	-	-	10,000	-	-	-
4182		B	23	PS	11	Improve SC Storage and Wood Fiber Processing Area	50,000	-	-	-	50,000	-	-
						Total	845,750	3,500	5,500	781,250	55,500	-	-
58-Green Slopes													
3670		A	23	T	08	Colorcoat Tennis Courts	25,200	11,200	-	-	-	14,000	-
						Total	25,200	11,200	-	-	-	14,000	-
56-Happiness													
4184		B	23	PS	10	Install Security Lighting	7,500	-	-	7,500	-	-	-
						Total	7,500	-	-	7,500	-	-	-
28-Hasbrook													
4384		A	23	T	09	Tennis Court Renovation	145,000	-	3,000	142,000	-	-	-
4074		A	23	Z	10	Sealcoat Pathway	11,500	-	-	11,500	-	-	-
4185		A	23	PS	10	Install New Water Main Service	10,000	-	-	10,000	-	-	-
4187		A	23	PS	10	Replace Soffit Lighting, Parking Lot Poles and Fixtures	9,000	-	-	9,000	-	-	-
						Total	175,500	-	3,000	172,500	-	-	-
19-Heritage													
3933		A	09	T	08	Upgrade Lighting Panel	11,200	11,200	-	-	-	-	-
4079		A	23	T	08	Colorcoat Tennis Courts	25,200	11,200	-	-	-	14,000	-
4190		A	23	AF	08	Basketball Court (resurface in Phase 12)	59,600	3,600	-	-	-	56,000	-
4191		A	09	Z	08	Pathway Improvements and Renovation	91,950	91,950	-	-	-	-	-
4192	ADA	A	23	Z	08	ADA Pathway Improvements	153,250	153,250	-	-	-	-	-
4193		A	23	AF	09	Hockey Rink Improvements	18,000	-	18,000	-	-	-	-
4080		A	23	PS	10	Sled Hill Stairway Replacements	11,000	-	-	11,000	-	-	-
4077		A	23	PS	12	Sled Hill Erosion Control	20,000	-	-	-	-	20,000	-
4078		A	23	PS	12	Sled Hill Fencing/Railing Improvements	12,000	-	-	-	-	12,000	-
						Total	402,200	271,200	18,000	11,000	-	102,000	-
89-Heritage Tennis Club													
2857		A	17	IT	08	Colorcoat Tennis Courts	27,925	27,925	-	-	-	-	-
3936		A	17	IT	08	Stain Cedar Wood on Front of Building	5,000	5,000	-	-	-	-	-
4385		A	17	IT	08	Purchase/ Install New Phone System	6,200	6,200	-	-	-	-	-
4388		A	17	IT	08	Install Additional Lighting in Parking Lots/ behind building	6,000	6,000	-	-	-	-	-
3269		A	17	IT	09	Install Exterior Perimeter Outdoor Drainage Tile	40,000	-	40,000	-	-	-	-
3934		A	17	IT	09	Outdoor Landscaping	4,000	-	2,000	2,000	-	-	-
4196		A	17	IT	09	Purchase Lounge Furniture	20,000	-	20,000	-	-	-	-
4389	ADA	A	21	IT	09	ADA Replace Exterior Court Doors	35,000	-	35,000	-	-	-	-
4470		A	17	IT	09	Reconstruct North Parking Lot	90,000	-	90,000	-	-	-	-
3526		A	17	IT	10	Replace Domestic Hot Water Heater	3,000	-	-	3,000	-	-	-
3780		A	17	IT	10	Repair/Replace Exhaust Fans End Walls	8,000	-	-	8,000	-	-	-

Arlington Heights Park District
Capital Projects - Multiple Year Overview

CP#	Ref#	Rank	Resp	Area	Year	Description	Estimated Project Amount	Estimated 2008/09 Phase 08	2009/10 Phase 09	2010/11 Phase 10	2011/12 Phase 11	2012/13 Phase 12	2013/14 Phase 13
89-Heritage Tennis Club													
4022		A	17	IT	10	Purchase Ball Machine	4,000	-	-	4,000	-	-	-
4085		A	17	IT	10	Replace Washer/ Dryer	1,200	-	-	1,200	-	-	-
4387		A	17	IT	10	Replace Court Bell System	10,000	-	-	10,000	-	-	-
4390		A	17	IT	10	Paint End Walls/ Beams on Courts	10,000	-	-	10,000	-	-	-
4391	ADA	A	17	IT	10	ADA Renovate Bathroom Vanity - Women's Locker Room	15,000	-	-	15,000	-	-	-
4392	ADA	A	17	IT	10	ADA Renovate Partitions - Women's Locker Room	15,000	-	-	15,000	-	-	-
4393	ADA	A	17	IT	10	ADA Renovate Partitions - Men's Locker Room	10,000	-	-	10,000	-	-	-
4194		B	17	IT	10	Schematic Design - Main Facility Re-design	31,500	-	-	31,500	-	-	-
4198		B	17	IT	10	Replace Court Ceiling Fans	5,000	-	-	5,000	-	-	-
3937		B	17	IT	11	Renovate Main Facility	3,000,000	-	-	-	3,000,000	-	-
4197		B	17	IT	12	Purchase Backdrops	25,000	-	-	-	-	25,000	-
						Total	3,371,825	45,125	187,000	114,700	3,000,000	25,000	-
65-Kingsbridge Arboretum													
3153		A	09	PS	08	Park Plantings	12,000	3,000	3,000	6,000	-	-	-
4199	ADA	A	09	Z	09	Install Parkway Sidewalk w/VAH	9,000	-	9,000	-	-	-	-
						Total	21,000	3,000	12,000	6,000	-	-	-
42-Klehm Park													
4394	ADA	A	23	PS	08	Bench and Pad Installations - ADA	1,550	1,550	-	-	-	-	-
						Total	1,550	1,550	-	-	-	-	-
77-Lake Arlington													
3694		A	02	VE	08	Boat Replacement	10,000	5,000	5,000	-	-	-	-
4088	ADA	A	23	PS	08	Renovate Gazebo Ramp - ADA	10,000	10,000	-	-	-	-	-
4277		A	23	Z	08	Replace Pedestrian Bridges to Wildwood	27,000	27,000	-	-	-	-	-
4395	ADA	A	23	Z	08	Replace Pedestrian Bridge to Wildwood - ADA	27,000	27,000	-	-	-	-	-
3786		A	23	Z	09	Parking Lot Sealcoat and Patching	27,400	-	27,400	-	-	-	-
4089		A	23	PS	09	Lift Station	14,000	-	14,000	-	-	-	-
4396		A	23	P	09	Playground Renovation	30,000	-	30,000	-	-	-	-
4397	ADA	A	23	P	09	Playground Renovation - ADA	25,000	-	25,000	-	-	-	-
3943		A	02	PS	11	Shelter	47,000	-	-	-	47,000	-	-
4203		A	23	PS	11	Lakeside and Pathway Plantings	7,000	-	-	-	7,000	-	-
						Total	224,400	69,000	101,400	-	54,000	-	-
70-Lake Terramere													
4205		A	09	PS	08	Lakeside Erosion Control	8,600	8,600	-	-	-	-	-
						Total	8,600	8,600	-	-	-	-	-
85-McDonald Creek Parkway													
4398		A	23	PS	12	Hazardous Tree Removal	17,000	-	-	-	-	17,000	-
4206		B	23	Z	10	Pathway Improvements and Renovation	46,500	-	-	46,500	-	-	-
4207	ADA	B	23	Z	10	ADA Pathway Improvements	19,500	-	-	19,500	-	-	-
						Total	83,000	-	-	66,000	-	17,000	-

Arlington Heights Park District
Capital Projects - Multiple Year Overview

CP#	Ref#	Rank	Resp	Area	Year	Description	Estimated Project Amount	Estimated 2008/09 Phase 08	2009/10 Phase 09	2010/11 Phase 10	2011/12 Phase 11	2012/13 Phase 12	2013/14 Phase 13
91-Melas Park													
3947		A	23	PS	08	Landscape Plantings	2,500	2,500	-	-	-	-	-
4400		A	23	PS	08	Lightning Warning System	6,313	6,313	-	-	-	-	-
4401		A	23	P	08	Replace Kompan Playground Equipment	6,000	6,000	-	-	-	-	-
4471		A	02	AF	08	Bathroom Floor Improvements	21,000	21,000	-	-	-	-	-
4402		A	23	P	11	Playground Renovation	60,000	-	-	-	60,000	-	-
4403	ADA	A	23	P	11	Playground Renovation - ADA	30,000	-	-	-	30,000	-	-
3379		B	23	PS	10	Picnic Shelter	50,000	-	-	50,000	-	-	-
4091		B	02	AF	10	Replace Exterior Doors/Frames on Building	6,200	-	-	6,200	-	-	-
4211		B	02	AF	10	Infield Irrigation	21,000	-	-	21,000	-	-	-
4404		B	23	P	10	Dog Park Improvements	125,000	-	-	125,000	-	-	-
4472		B	02	AF	10	Turf Infields	500,000	-	-	500,000	-	-	-
						Total	828,013	35,813	-	702,200	90,000	-	-
66-Memorial													
4213		A	09	PS	08	Park Improvements (rec'd $87,556 in grant and donations)	145,710	145,710	-	-	-	-	-
4309	ADA	A	09	Z	08	ADA Park Improvements	41,846	41,846	-	-	-	-	-
						Total	187,556	187,556	-	-	-	-	-
43-Methodist													
4310	ADA	A	23	Z	09	ADA Sidewalk Improvements	40,000	-	40,000	-	-	-	-
4405		A	23	PS	10	Additional Shade Plantings	10,000	-	-	5,000	-	5,000	-
						Total	50,000	-	40,000	5,000	-	5,000	-
75-Nickol Knoll													
4217	266	A	98	G	08	Greensmaster 3 Mower	19,642	19,642	-	-	-	-	-
4280		A	98	G	08	Irrigation System Field Controller Upgrades	50,000	10,000	40,000	-	-	-	-
4406		A	98	G	08	Utility Trailer	5,000	5,000	-	-	-	-	-
4407	ADA	A	98	Z	08	ADA Walking Path Repairs	85,000	85,000	-	-	-	-	-
4408	ADA	A	98	Z	08	Expand Sidewalk to Pathway - ADA	10,000	10,000	-	-	-	-	-
3794	292	A	98	G	09	48" Exmark	3,000	-	3,000	-	-	-	-
4279		A	98	G	09	Rotary Motor Replacements	20,000	-	20,000	-	-	-	-
3789	109	A	98	G	10	Ford Front End Loader	30,000	-	-	30,000	-	-	-
4216	258	A	98	G	10	Utility Vehicle	17,500	-	-	17,500	-	-	-
4218	112	A	98	G	12	455-D Replacement	45,000	-	-	-	-	45,000	-
4313		B	98	G	10	Clubhouse Roof Replacement	22,500	-	-	22,500	-	-	-
4409		B	98	G	10	Site and Golf Course Signage	8,500	-	-	8,500	-	-	-
4410		B	98	G	10	Well Repairs	15,000	-	-	15,000	-	-	-
4025		B	98	Z	11	Pathway and Parking Sealcoating	17,000	-	-	-	17,000	-	-
4411	250	B	98	G	11	Replacement Chevrolet Pick Up Truck w/plow	25,000	-	-	-	25,000	-	-
						Total	373,142	129,642	63,000	93,500	42,000	45,000	-

Arlington Heights Park District
Capital Projects - Multiple Year Overview

CP#	Ref#	Rank	Resp	Area	Year	Description	Estimated Project Amount	Estimated 2008/09 Phase 08	2009/10 Phase 09	2010/11 Phase 10	2011/12 Phase 11	2012/13 Phase 12	2013/14 Phase 13
13-North School Park													
4093		A	23	PS	08	Fountain Perimeter Plantings	5,500	5,500	-	-	-	-	-
4094		A	09	PS	08	Amphitheater Landscape Improvements	6,000	6,000	-	-	-	-	-
4312	ADA	A	23	P	08	Playground Renovation- ADA	23,026	23,026	-	-	-	-	-
4412		A	23	P	08	Playground Renovation	27,755	27,755	-	-	-	-	-
4219		A	23	PS	10	Replace Uplights In Park	8,000	-	-	8,000	-	-	-
4311		A	23	PS	10	Renovate Concrete Pathways	15,000	-	-	15,000	-	-	-
4281		B	23	PS	10	Lightning Warning System	25,000	-	-	25,000	-	-	-
						Total	110,281	62,281	-	48,000	-	-	-
25-Olympic													
4028		A	23	P	08	Renovate Playground	95,450	4,000	91,450	-	-	-	-
4223		A	23	Z	08	Sealcoat Parking Lot	9,000	9,000	-	-	-	-	-
4413		A	23	P	08	Rebuild Activity Pool Surge Tank	15,000	15,000	-	-	-	-	-
3649		A	23	T	09	Tennis Courts - Crack, Fill and Seal	15,000	-	15,000	-	-	-	-
4222	ADA	A	23	P	09	ADA Playground Renovation	50,550	-	50,550	-	-	-	-
4414		A	23	AF	09	Resurface & Colorcoat Basketball Court	30,000	-	30,000	-	-	-	-
4282		B	23	AF	10	Soccer Field Lights	233,000	-	-	3,000	230,000	-	-
4095		B	23	AF	10	Upgrade Irrigation System To Electric	90,000	-	-	90,000	-	-	-
4096		B	23	PS	10	Install AHPD Sign on Euclid	48,000	-	-	48,000	-	-	-
4097		B	23	PS	10	Renovate Fencing on NW Corner	10,000	-	-	10,000	-	-	-
4224	ADA	B	23	Z	10	ADA Access Sidewalk to West Side of Basketball Courts	20,000	-	-	20,000	-	-	-
						Total	616,000	28,000	187,000	171,000	230,000	-	-
44-Patriots													
3953		A	23	AF	08	Replace Shelter Roofing System	11,340	11,340	-	-	-	-	-
4030		A	09	P	08	Renovate Playground	104,382	104,382	-	-	-	-	-
4225	ADA	A	23	P	08	ADA Playground Renovation	57,662	57,662	-	-	-	-	-
4415		A	23	Z	09	Parking Lot Renovation	158,000	-	158,000	-	-	-	-
4473	ADA	A	23	Z	09	ADA Parking Lot	7,000	-	7,000	-	-	-	-
4416		A	23	PS	10	Resurface Shelter Concrete Floor	11,000	-	-	11,000	-	-	-
4474		A	23	AF	11	Color/Sealcoat Basketball Court	8,000	-	-	-	8,000	-	-
4226		B	23	AF	10	Install Soccer Field Irrigation System	165,000	-	-	165,000	-	-	-
4417		B	23	AF	11	Athletic Field Lighting	233,000	-	-	-	3,000	230,000	-
						Total	755,384	173,384	165,000	176,000	11,000	230,000	-
21-Pioneer													
4099		A	09	AF	08	Ball Diamond and Sideline Fencing Field #1	25,535	25,535	-	-	-	-	-
4228	ADA	A	23	AF	08	Ball Diamond and Sideline Fencing Field #1 - ADA	7,000	7,000	-	-	-	-	-
4418		A	23	AF	08	Bleacher Pad Improvements	6,000	6,000	-	-	-	-	-
4475		A	23	SW	09	Variable Frequency Drive for Pool	10,250	-	10,250	-	-	-	-
4476		A	23	T	11	Colorcoat Tennis Courts	17,600	-	-	-	17,600	-	-
4314		B	23	PS	10	Picnic Shelter	50,000	-	-	50,000	-	-	-
						Total	116,385	38,535	10,250	50,000	17,600	-	-

Arlington Heights Park District
Capital Projects - Multiple Year Overview

CP#	Ref#	Rank	Resp	Area	Year	Description	Estimated Project Amount	Estimated 2008/09 Phase 08	2009/10 Phase 09	2010/11 Phase 10	2011/12 Phase 11	2012/13 Phase 12	2013/14 Phase 13
67-Prairie													
4419		A	23	AF	12	Colorcoat Basketball Court	3,500	-	-	-	-	3,500	-
3961		B	23	PS	10	Picnic Shelter	50,000	-	-	50,000	-	-	-
						Total	53,500	-	-	50,000	-	3,500	-
95-Rand-Berkley													
4100		A	23	P	09	Playground Renovation	55,700	-	3,000	52,700	-	-	-
4230	ADA	A	23	P	10	Playground Renovation - ADA	39,300	-	-	39,300	-	-	-
						Total	95,000	-	3,000	92,000	-	-	-
45-Raven													
4316		A	23	T	10	Renovate Tennis Courts	145,000	-	-	3,000	142,000	-	-
4285		A	23	AF	11	Renovate Basketball Courts	15,000	-	-	-	15,000	-	-
4420		A	23	P	12	Playground Renovation	40,000	-	-	-	-	40,000	-
4421	ADA	A	23	P	12	Playground Renovation - ADA	30,000	-	-	-	-	30,000	-
4286		B	23	Z	11	Pathway Improvements	32,000	-	-	-	32,000	-	-
4315		B	23	Z	11	ADA Pathway Improvements	28,000	-	-	-	28,000	-	-
						Total	290,000	-	-	3,000	217,000	70,000	-
23-Recreation													
4102	ADA	A	23	Z	09	ADA Sidewalk Replacement (West Side Of Douglas)	19,500	-	19,500	-	-	-	-
4105		A	23	T	09	Colorcoat Tennis Courts	25,500	-	11,500	-	-	-	14,000
4106		A	23	CC	09	Paint & Caulk Center Building	12,000	-	12,000	-	-	-	-
4232		A	23	SW	09	Replace Pool Heater	18,000	-	18,000	-	-	-	-
4424		A	23	CC	09	Roof Replacement	93,000	-	93,000	-	-	-	-
3193		A	02	SW	10	Pool Lockers	6,000	-	-	6,000	-	-	-
4035		A	23	Z	10	Sealcoat Parking Lot	7,000	-	-	7,000	-	-	-
4231	ADA	A	23	Z	10	ADA Pathway Improvements	90,500	-	-	5,000	85,500	-	-
4104		A	09	Z	11	Pathway Improvements	99,300	-	-	-	99,300	-	-
4233		A	09	PS	11	Pathway Lighting Fixture Improvements	12,500	-	-	-	12,500	-	-
4422		A	23	P	11	Playground Renovation	85,000	-	-	-	85,000	-	-
4423	ADA	A	23	P	11	Playground Renovation - ADA	30,000	-	-	-	30,000	-	-
3635		B	23	PS	10	Picnic Shelter	50,000	-	-	50,000	-	-	-
3197		B	23	PS	11	Site Improvements & Landscaping Front Entry	20,000	-	-	-	20,000	-	-
4034		B	23	SW	13	Water Slide	450,000	-	-	-	-	-	450,000
4036		B	23	SW	12	New Bathhouse	997,500	-	-	-	-	47,500	950,000
4103		B	23	CC	11	Asbestos Removal, Tile and Carpet Replacement	73,500	-	-	-	73,500	-	-
4234		B	23	AF	11	Irrigate and Re-grade Lloyd Meyer Field	150,000	-	-	-	5,000	145,000	-
						Total	2,239,300	-	154,000	68,000	410,800	192,500	1,414,000
61-Sunset Meadows													
4108		A	23	PS	08	Reconfigure Lighting for Sled Hill	3,800	3,800	-	-	-	-	-
4109		A	23	AF	08	Park Improvements	335,000	335,000	-	-	-	-	-
4289	ADA	A	23	AF	08	ADA Park Improvements	138,125	138,125	-	-	-	-	-

Arlington Heights Park District
Capital Projects - Multiple Year Overview

CP#	Ref#	Rank	Resp	Area	Year	Description	Estimated Project Amount	Estimated 2008/09 Phase 08	2009/10 Phase 09	2010/11 Phase 10	2011/12 Phase 11	2012/13 Phase 12	2013/14 Phase 13
61-Sunset Meadows													
4425		A	23	PS	08	Lightning Warning System	3,509	3,509	-	-	-	-	-
4477		A	23	PS	09	Bocce Court and Game Tables	16,000	-	16,000	-	-	-	-
						Total	496,434	480,434	16,000	-	-	-	-
78-Sunset Ridge													
4110		A	23	Z	08	Sealcoat Pathway and Basketball Courts	1,000	1,000	-	-	-	-	-
						Total	1,000	1,000	-	-	-	-	-
46-Victory													
4111		A	23	T	08	Colorcoat Tennis Court	7,900	3,400	-	-	-	4,500	-
4112		A	23	P	09	Renovate Playground	98,325	-	98,325	-	-	-	-
4237		A	23	Z	09	Pathway Improvements	7,500	-	7,500	-	-	-	-
4238	ADA	A	23	Z	09	ADA Pathway Improvements	7,500	-	7,500	-	-	-	-
4239	ADA	A	23	P	09	ADA Playground Renovation	51,675	-	51,675	-	-	-	-
						Total	172,900	3,400	165,000	-	-	4,500	-
47-Virginia Terrace													
4428		A	23	AF	09	Drainage Improvements at the Ballfield	15,000	-	15,000	-	-	-	-
4426		A	23	P	12	Playground Renovation	55,000	-	-	-	-	55,000	-
4427	ADA	A	23	P	12	Playground Renovation ADA	30,000	-	-	-	-	30,000	-
						Total	100,000	-	15,000	-	-	85,000	-
48-Volz													
4429		A	09	T	08	Colorcoat Tennis Courts	6,600	6,600	-	-	-	-	-
4478		A	09	P	13	Playground Improvements	57,600	-	-	-	-	-	57,600
4479	ADA	A	09	P	13	ADA - Playground Improvements	32,400	-	-	-	-	-	32,400
4114		A	23	T	11	Renovate Tennis Courts	98,000	-	-	-	3,000	95,000	-
						Total	194,600	6,600	-	-	3,000	95,000	90,000
50-Wildwood													
3667		A	23	T	08	Colorcoat Tennis and Basketball Courts	24,700	11,200	-	-	-	13,500	-
4430		A	23	P	11	Playground Renovation	50,000	-	-	-	50,000	-	-
4431	ADA	A	23	P	11	Playground Renovation ADA	30,000	-	-	-	30,000	-	-
						Total	104,700	11,200	-	-	80,000	13,500	-
57-Willow													
4242		A	23	PS	08	Tree Management and Removal	15,000	15,000	-	-	-	-	-
4116		A	23	Z	10	Pathway Sealcoating	6,000	-	-	6,000	-	-	-
4432		A	23	Z	12	Walking Bridge Replacement	55,000	-	-	-	-	55,000	-
4433	ADA	A	23	Z	12	Walking Bridge Replacement - ADA	55,000	-	-	-	-	55,000	-
						Total	116,000	-	-	6,000	-	110,000	-
55-Windsor Parkway/Rose Garden													
4243		A	23	Z	10	Rose Garden Pathway Improvements	11,500	-	-	1,000	10,500	-	-
4244	ADA	A	23	Z	11	ADA Pathway Improvements	10,500	-	-	-	10,500	-	-
						Total	22,000	-	-	1,000	21,000	-	-

Arlington Heights Park District
Capital Projects - Multiple Year Overview

CP#	Ref#	Rank	Resp	Area	Year	Description	Estimated Project Amount	Estimated 2008/09 Phase 08	2009/10 Phase 09	2010/11 Phase 10	2011/12 Phase 11	2012/13 Phase 12	2013/14 Phase 13
9-General Park Use													
4322		A	21	CC	08	Community Center Master Plan/Assessment	60,000	20,000	40,000	-	-	-	-
3879		A	21	LA	08	Land Acquisition	1,800,000	200,000	300,000	300,000	300,000	300,000	400,000
4257		A	21	CO	09	Contingency Projects	1,050,000	-	200,000	200,000	200,000	200,000	250,000
4318		A	23	Z	08	Upgrade Pathway Lighting	36,000	6,000	6,000	6,000	6,000	6,000	6,000
4320		A	23	AF	08	Ballfield Backstop and Sideline Fencing (2 Per Year)	136,705	23,705	22,000	22,500	22,500	23,000	23,000
4321		A	23	AF	08	Player Benches & Bleacher Pads	83,500	15,000	13,500	13,500	13,500	14,000	14,000
4323	ADA	A	23	AF	08	ADA Paths, Player Benches & Bleacher Pads	104,500	16,000	17,500	17,500	17,500	18,000	18,000
4344	ADA	A	22	PS	08	ADA Transition Plan Projects	300,000	50,000	50,000	50,000	50,000	50,000	50,000
4434	ADA	A	23	PS	08	ADA State Required Elevator Upgrades	20,000	20,000	-	-	-	-	-
4435		A	23	PS	08	Dutch Elm Disease & Emerald Ash Borer Tree Replacements	37,000	5,000	5,500	6,000	6,500	7,000	7,000
						Total	3,627,705	355,705	654,500	615,500	616,000	618,000	768,000
10-General Recreation and Pool Projects													
3442		A	02	AF	08	Replace Volleyball System at Betsy Ross	1,500	1,500	-	-	-	-	-
4246		A	02	AF	08	Gym Floor Poe	46,120	46,120	-	-	-	-	-
4324		A	02	A	08	Computer Upgrades at Centers	30,000	5,000	5,000	5,000	5,000	5,000	5,000
4325		A	02	CC	08	Preschool Equipment	6,000	2,000	2,000	2,000	-	-	-
4326		A	02	CC	08	General Recreation Equipment and Replacement	60,000	10,000	10,000	10,000	10,000	10,000	10,000
4327		A	23	SW	08	Replacement Pool Mechanical Equipment	52,500	8,500	8,500	8,500	9,000	9,000	9,000
4328		A	02	AF	08	Soccer Goal Posts	10,200	3,400	3,400	3,400	-	-	-
4329		A	02	CC	08	Senior Center Equipment	14,000	4,000	5,000	5,000	-	-	-
4330		A	02	SW	08	Replace Shade Structure Covers	18,900	2,500	3,000	3,200	3,200	3,500	3,500
4331		A	02	CC	08	Table and Chair Replacements	10,500	3,500	3,500	3,500	-	-	-
4436		A	02	CC	08	Senior Center Copier Machine	4,500	4,500	-	-	-	-	-
4437		A	02	SW	08	Life Vests for Pools	2,200	2,200	-	-	-	-	-
3557		A	02	AF	09	Replace Volleyball System at Poe	1,500	-	1,500	-	-	-	-
4438		A	23	PS	09	Replacement of Skate Park Equipment	70,000	-	35,000	15,000	10,000	10,000	-
						Total	327,920	93,220	76,900	55,600	37,200	37,500	27,500
97-Vehicle/Equipment Replacements													
4332	800	A	23	VE	08	Miscellaneous Equipment (Under $3,500)	65,500	10,500	11,000	11,000	11,000	11,000	11,000
4333		A	23	VE	08	Mower, Small Engine/Snow Blower Replacements	35,500	5,500	6,000	6,000	6,000	6,000	6,000
3985	403	A	23	VE	08	Topdresser	26,000	26,000	-	-	-	-	-
3986	723	A	23	VE	08	Aerator	6,000	6,000	-	-	-	-	-
4038	204	A	23	VE	08	Small Pickup S-10	19,359	19,359	-	-	-	-	-
4121	203	A	23	VE	08	Cargo Van	28,350	28,350	-	-	-	-	-
4122	303	A	23	VE	08	Ford Explorer	25,840	25,840	-	-	-	-	-
4253	132	A	23	VE	08	Z Turn Mower	10,895	10,895	-	-	-	-	-
4254	218	A	23	VE	08	1-Ton Dump Truck – Frontier Service Center	46,354	46,354	-	-	-	-	-
4255	221	A	23	VE	08	1-Ton Dump Truck - Davis Street Service Center	45,704	45,704	-	-	-	-	-
4439	109	A	23	VE	08	Hydraulic Rotary Broom for Small Toro	5,400	5,400	-	-	-	-	-
4440	728	A	23	VE	08	15' Pull Behind Finish Mower	14,014	14,014	-	-	-	-	-

Arlington Heights Park District
Capital Projects - Multiple Year Overview

CP#	Ref#	Rank	Resp	Area	Year	Description	Estimated Project Amount	Estimated 2008/09 Phase 08	2009/10 Phase 09	2010/11 Phase 10	2011/12 Phase 11	2012/13 Phase 12	2013/14 Phase 13
97-Vehicle/Equipment Replacements													
3983	422	A	23	VE	09	18' Flatbed Trailer	5,500	-	5,500	-	-	-	-
3984	423	A	23	VE	09	18' Flatbed Trailer	5,500	-	5,500	-	-	-	-
4041	244	A	23	VE	09	6 Yard Dump Truck	85,000	-	85,000	-	-	-	-
4125	211	A	23	VE	09	Step Van Replace W/ Cargo Van	25,500	-	25,500	-	-	-	-
4252	131	A	23	VE	09	Z Turn Mower	13,000	-	13,000	-	-	-	-
4334	304	A	23	VE	09	Passenger Van	30,000	-	30,000	-	-	-	-
4335	306	A	23	VE	09	4-Dr Passenger Sedan	25,000	-	25,000	-	-	-	-
4480		A	23	VE	09	Kromer Field Liner	14,000	-	14,000	-	-	-	-
4481		A	23	VE	09	Electric Line Locator	6,000	-	6,000	-	-	-	-
3980	242	A	23	VE	10	42' Aerial Truck	85,000	-	-	85,000	-	-	-
4251	237	A	23	VE	10	Garbage Truck	60,000	-	-	60,000	-	-	-
4336	215	A	23	VE	10	1-Ton Dump Truck - Davis Street Service Center	55,000	-	-	55,000	-	-	-
4337	216	A	23	VE	10	1-Ton Dump Truck - Davis Street Service Center	55,000	-	-	55,000	-	-	-
3562	406	A	23	VE	11	Hillsboro Trailer/Red	12,710	-	-	-	12,710	-	-
3982	401	A	23	VE	11	Morbark Chipper	30,000	-	-	-	30,000	-	-
4126	205	A	23	VE	11	Utility Body Truck	56,700	-	-	-	56,700	-	-
4338	305	A	23	VE	11	Passenger Van	30,000	-	-	-	30,000	-	-
4339	223	A	23	VE	11	Stake Body Truck	42,000	-	-	-	42,000	-	-
4340	232	A	23	VE	11	Pickup Truck	28,000	-	-	-	28,000	-	-
4341	130	A	23	VE	11	Toro 580 D Mower	70,000	-	-	-	70,000	-	-
4441	133	A	23	VE	11	Toro Mower	40,000	-	-	-	40,000	-	-
4442	101	A	23	VE	12	Loader Tractor	50,000	-	-	-	-	50,000	-
4443	102	A	23	VE	12	Utility Tractor	32,000	-	-	-	-	32,000	-
4444	223	A	23	VE	12	Stake Body Truck	45,000	-	-	-	-	45,000	-
4445	231	A	23	VE	12	Extended Cab Pickup	42,000	-	-	-	-	42,000	-
4446	230	A	23	VE	12	Extended Cab Pickup	42,000	-	-	-	-	42,000	-
4447	232	A	23	VE	12	Regular Pickup Truck	28,000	-	-	-	-	28,000	-
4448	310	A	02	VE	12	Recreation Pickup Truck	25,000	-	-	-	-	25,000	-
4449	307	A	23	VE	12	Passenger Van	30,000	-	-	-	-	30,000	-
4482	102	A	23	VE	13	Utility Tractor (2WD)	40,000	-	-	-	-	-	40,000
4483	134	A	23	VE	13	126" Mower (no cab)	63,000	-	-	-	-	-	63,000
4484	201	A	23	VE	13	Service Truck (4WD)	40,000	-	-	-	-	-	40,000
4485	225	A	23	VE	13	Cargo Van - Electrician	37,000	-	-	-	-	-	37,000
4486	230	A	23	VE	13	Extended Cab (4WD) - grass crew	45,000	-	-	-	-	-	45,000
4487	231	A	23	VE	13	Extended Cab (4WD) - grass crew	45,000	-	-	-	-	-	45,000
4488	431	A	23	VE	13	Utility Tractor	8,500	-	-	-	-	-	8,500
						Total	1,574,326	227,916	209,500	255,000	309,410	294,000	278,500
						Total **A** Projects	15,686,541	2,973,381	3,764,290	3,676,660	2,082,210	1,723,000	1,467,000
						Total B Projects	8,972,500	-	-	1,926,700	3,967,300	1,058,500	2,020,000
						Grand Total	24,659,041	2,973,381	3,764,290	5,603,360	6,049,510	2,781,500	3,487,000

Capital Improvement Plan

Five-Year Plan
2010-2014

Capital Improvement Plan

- Maps long-range infrastructure needs.
- Identifies all District projects for a five-year period.
- Identifies all funding sources.
- Projects are prioritized based on established criteria and resources available.
- Establishes 2009/10 capital budget.

Selection Process

- Capital Improvement Projects are selected by:
  - In progress.
  - Poses an immediate safety hazard.
  - Implements Comprehensive Plan priority.
  - Meets a prior commitment made to another government agency or lease payment obligations.
  - Has a dedicated revenue source.

Impact on Operating Costs

- Operating costs are considered in planning for capital projects.
- Projects such as infrastructure replacement reduce operating costs.
- Projects such as new or expanded facilities often increase operating costs.
- Costs for the operation and maintenance of new projects must be included in operating budgets.

Arlington Heights PARK DISTRICT

2008/09 Project Review

Memorial Park

Before

After

Heritage Park
Pathway Renovation $302,000

Before

After

Arlington Lakes Golf Club $200,000
Clubhouse Siding and Decking Project

Sunset Meadows
Shelter Building & Pathway

Berbecker Park
Playground Improvements

Before

After

Patriots Park
Playground Improvements

Before

After

North School Park
Playground Improvements

Before

After

Nickol Knoll Golf Club

Pathway Project - ADA $90,000

Lake Arlington

Bridge Project $54,000

Budget 2009/10 Preview

All Fund Summary

	Budget 2008/09	Projected 2008/09	Proposed 2009/10	Bud-Bud Change	Bud-Proj Change
Revenues	$ 23,968,090	23,352,336	24,278,257	1.3%	4.0%
Expenses	24,153,514	22,606,970	24,132,843	-0.1%	6.7%
Transfer Out (from Corporate Fund)	800,000	400,000	-		
Net Surplus	$ (985,424)	345,366	145,414		

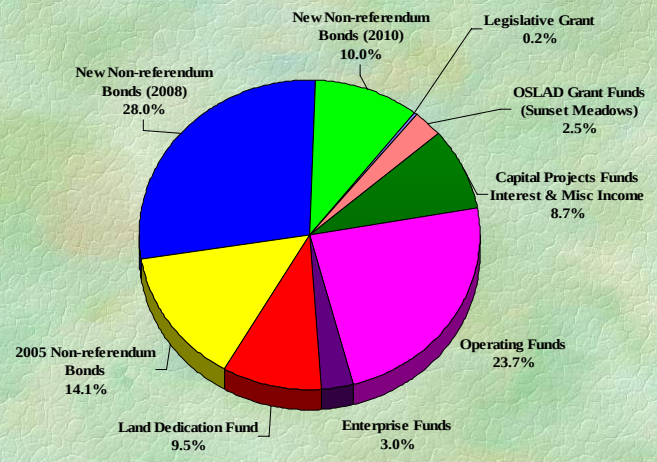
Undesignated Fund Balance

	Estimated at 04/30/09	25% Minimum	Exceeds Minimum
Corporate*	$ 2,906,405	1,212,414	1,693,991
Recreation**	3,997,139	2,680,549	1,316,590
	$ 6,903,544	3,892,963	3,010,581

* This includes the transfers out from the Corporate Fund to the Capital Improvements Fund.

** This combines the Recreation Fund, Nickol Knoll Golf Club and Forest View Racquet and Fitness Club.

Source of Funds $15,686,541



Source of Funds by Year

	Total Amount	Estimated 2008/09 Phase 08	2009/10 Phase 09	2010/11 Phase 10	2011/12 Phase 11	2012/13 Phase 12	2013/14 Phase 13
Operating Funds	$ 3,711,998	881,043	918,465	862,610	590,200	277,580	182,100
Enterprise Funds	465,321	61,621	152,000	134,700	23,000	23,000	71,000
Land Dedication Fund	1,485,528	552,853	298,000	304,875	111,800	128,000	90,000
2005 Non-referendum Bonds	2,217,084	682,308	1,534,776	-	-	-	-
New Non-referendum Bonds (2008)	4,395,000	-	594,049	2,124,475	1,157,210	519,266	-
New Non-referendum Bonds (2010)	1,565,000	-	-	-	-	600,154	964,846
Legislative Grant	75,000	75,000	-	-	-	-	-
OSLAD Grant Funds (Sunset Meadows)	400,000	400,000	-	-	-	-	-
Capital Projects Funds Interest & Misc Income	1,371,610	337,556	250,000	250,000	200,000	175,000	159,054
Total Funding Sources	$ 15,686,541	2,990,381	3,747,290	3,676,660	2,082,210	1,723,000	1,467,000

Plan of Finance

For the District's Borrowing Opportunities for the Period 2008 -2015

Phase	Purpose (millions)		Type	Date Enacted
Phase II	$5.0	New Money	DSEB Limited Bonds	December, 2008
Phase III	$1.6	New Money	DSEB Limited Bonds	December, 2010
Phase IV	$5.0	New Money	DSEB Limited Bonds	December, 2013
	$7.2	Refunding Bonds - Series 1997	DSEB Limited Bonds	December, 2013
	$3.3	Refunding Bonds - Series 2001	ULT (Non-Ref) Bonds	December, 2013
	$0.7	Refunding Bonds - Series 2005	ULT Bonds	December, 2013
Phase V	$5.0	New Money	DSEB Limited Bonds	December, 2015
	$5.0	Refunding Bonds - Series 2013	DSEB Limited Bonds	December, 2015
	$5.0	Refunding Bonds - Series 2005	DSEB Limited Bonds	December, 2015

Total New Money Issuance from 2006 – 2015 would approximate $16.5 million

Fund Balance Projections

- 2009/10 budget shows a 3.4% decrease in the total undesignated fund balance. This is due to planned reductions of fund balance.
- Percent of fund balance retained that is undesignated is 35%, compared to 43% last year. This is a result of transferring $1.4 million to the Capital Improvements Fund.
- The Museum Fund is the only fund below the Fund Balance Policy minimum. This will be made up in future years' levies.
- All fund balances, with the exception of Forest View Racquet & Fitness Club and Nickol Knoll Golf Club, are projected to be in a surplus position.

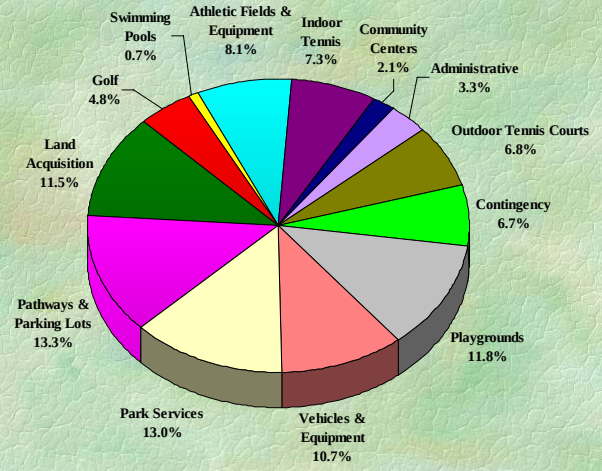
Fund Balance Policy

- Establish target ratios for the unreserved fund balances.
- Mitigate revenue shortfalls and unanticipated expenditures.
- Fund balance levels are also a crucial consideration in long-term financial planning.

Minimum Unreserved Fund Balance Levels

Fund	Minimum Level % of Expenses	Special Comments
General Corporate Fund	25%	Balances in excess of 40% may be transferred to the Capital Improvements Fund to support future capital projects.
Recreation	25%	Additional amounts can be accrued with a specific purpose for the future use of those funds.
Museum Fund	10%	Additional amounts can be accrued with a specific purpose for the future use of those funds.
NWSRA Special Recreation Fund	10%	Additional amounts can be accrued with a specific purpose for the future use of those funds.
IMRF and Social Security Fund	25%	
Audit Fund	15%	
Liability Insurance Fund	25%	
Bond and Interest Fund	0%	Any fund balance accumulation should be minimum and less than 5%. This fund's fund balance is considered designated and not available for future use.

Use of Funds by Category $15,686,541



Five-Year Capital Plan by Category

	Total Amount	Estimated 2008/09 Phase 08	2009/10 Phase 09	2010/11 Phase 10	2011/12 Phase 11	2012/13 Phase 12	2013/14 Phase 13
Community Centers	$ 326,000	44,000	165,500	86,500	10,000	10,000	10,000
Administrative	517,500	120,000	222,500	55,000	40,000	40,000	40,000
Outdoor Tennis Courts	1,071,600	54,800	197,500	467,500	180,800	141,000	30,000
Contingency	1,050,000	-	200,000	200,000	200,000	200,000	250,000
Playgrounds	1,858,221	384,211	350,000	346,010	285,000	283,000	210,000
Vehicles & Equipment	1,685,326	248,916	231,500	272,000	326,410	311,000	295,500
Park Services	2,033,663	337,663	353,500	1,010,000	148,500	127,000	57,000
Pathways & Parking Lots	2,080,596	494,146	547,800	516,850	399,800	116,000	6,000
Land Acquisition	1,800,000	200,000	300,000	300,000	300,000	300,000	400,000
Golf	749,743	347,743	96,000	109,000	28,000	68,000	101,000
Swimming Pools	107,850	13,200	39,750	17,700	12,200	12,500	12,500
Athletic Fields & Equipment	1,266,070	664,270	291,900	56,900	83,500	114,500	55,000
Indoor Tennis	1,139,972	81,432	751,340	239,200	68,000	-	-
Total Funding Uses	$ 15,686,541	2,990,381	3,747,290	3,676,660	2,082,210	1,723,000	1,467,000

Playgrounds $350,000

(including ADA portion)

Victory Park
$150,000

Lake Arlington
$55,000

Olympic Park
$142,000

Camelot
Tennis Court Renovation $153,000

Heritage Tennis Club $154,000

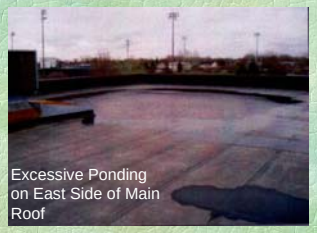
Install Exterior Perimeter Outdoor Drainage Tile	$ 40,000
Outdoor Landscaping	4,000
Purchase Lounge Furniture	20,000
Reconstruct North Parking Lot	90,000
	$ 154,000
Replace Exterior Court Doors - ADA	$ 35,000

Forest View Racquet & Fitness Club Roof $519,340

Overall View of the Main Roof Looking West

Overall View of Shingled Field of Gable Roofs

Overall View of the Valley Roof Looking North



Excessive Ponding on East Side of Main Roof

Recreation Park Roof Renovation $93,000

Overall View of Roof

Example of Loose Flashing on the Parapet Walls

Typical cracked shingles found intermittently through out the roof

Roof top equipment mounted on wood blocking set directly on top of the roof membrane.

Pathway and Parking Lot Renovations $547,800

Carefree Park
$57,900

Camelot Park - Bridge
$90,000

Centennial Park – ADA Access
$50,000

Patriots Park
$165,000

Olympic Skate Park $35,000

Arlington Lakes Golf Club Improvements

- These projects are necessary improvements to the golf course. The Arlington Lakes Golf Club Fund is not in a position to finance these projects.
- It is recommended that these projects be funded through the Capital Projects Fund.

Turf Sprayer 160 Gallon	$ 28,000
Ash Borer Tree Replacement Program	5,000
	$ 33,000

Summary of 2009/10 Projects

Forest View Racquet & Fitness Club Roof Replacement	$ 519,340
Land Acquisition	300,000
District-Wide Fleet Replacement	209,500
Contingency	200,000
Patriots Parking Lot Renovation	165,000
Camelot Tennis Court Renovations	153,000
Victory Playground Replacement	150,000
Olympic Playground Replacement	142,000
Centennial Ball Diamond Lighting & Panel	130,000
Telephone System	120,000
Park Improvements under $100,000	1,658,450
	$3,747,290

Legal Documents

Budget and Appropriation Ordinance No. 648 226-251

Prior to March 1, the Executive Director submits to the Board of Commissioners a proposed operating budget for the fiscal year commencing the following May 1. The operating budget includes proposed expenditures and the means of financing them.

A public hearing is conducted to obtain taxpayer comments.

Prior to August 1 of the following year, the budget is legally enacted through the passage of a Budget and Appropriation Ordinance. The Budget and Appropriation Ordinance prescribes the maximum amount to be disbursed for each line item within each of the Park District's funds. The legal level of control is the line item. The appropriation amount is approximately 10% higher than the budget amount.

Certificate of Chief Fiscal Officer - Estimate of Revenues by Source 252

Pursuant to §162 of the Revenue Act of 1939, the Chief Fiscal Officer is required to certify the estimate of revenues by sources anticipated to be received by the Park District.

ORDINANCE NO. 648

ARLINGTON HEIGHTS PARK DISTRICT

COMBINED ANNUAL BUDGET AND APPROPRIATION
ORDINANCE OF THE ARLINGTON HEIGHTS PARK DISTRICT
FOR FISCAL YEAR BEGINNING May 1, 2009
AND ENDING April 30, 2010

BE IT ORDAINED BY THE ARLINGTON HEIGHTS PARK DISTRICT OF THE COUNTIES OF COOK AND LAKE AND THE STATE OF ILLINOIS:

SECTION 1: That the fiscal year of the ARLINGTON HEIGHTS PARK DISTRICT, Cook and Lake Counties, Illinois, be and the same is hereby fixed and declared to be from May 1, 2009 to April 30, 2010 inclusive.

SECTION 2: That the following under their respective headings are: (a) the BUDGET: and (b) the APPROPRIATION of the ARLINGTON HEIGHTS PARK DISTRICT for the fiscal year beginning May 1, 2009, and ending April 30, 2010; and are for each object and purpose specified as set opposite the sum or sums money set forth; and are to defray all necessary expenses and liabilities of said Park District for said fiscal year; and that said sum or sums of money are deemed necessary by the Board of Commissioners of said Park District to defray said expenses and liabilities.

I. CORPORATE

A. Estimated Expenditures	(a) Budget	(b) Appropriation
Salaries and Wages		
Executive Director	74,360	81,796
Director of Finance and Personnel	65,323	71,855
Director of Parks and Planning	117,970	129,767
Administrative, Full-time	449,195	494,115
Administrative, Part-time	87,000	95,700
Park Planner	117,710	129,481
Custodians, Full-time	42,626	46,889
Maintenance Labor, Full-time	1,332,356	1,465,592
Maintenance Labor, Part-time	193,997	213,397
Overtime	76,707	84,378
Maintenance Area Supervisors	322,013	354,214
Merit Evaluations	85,555	94,111
Courier	11,127	12,240

I. CORPORATE (continued)

Salaries and Wages	(a) Budget	(b) Appropriation
Maintenance Labor, Chargeback	(22,119)	(24,331)
Other Salaries & Wages	42,407	46,648
Subtotal Salaries and Wages	2,996,227	3,295,850
Insurance Premiums		
Property Insurance	122,016	134,218
Employee Group Insurance	419,921	461,913
Subtotal Insurance Premiums	541,937	596,131
Commodities		
Printed Supplies	3,619	3,981
Graphic Arts Supplies	3,273	3,600
Office Supplies	19,055	20,961
Data Processing Supplies	16,995	18,695
Landscape Materials	111,257	122,383
Wearing Apparel	17,412	19,153
Recreation Supplies	3,090	3,399
Photography Supplies	2,515	2,767
Marketing Promotions	7,210	7,931
Periodicals And Books	824	906
Lumber Materials	9,728	10,701
Small Tools	12,792	14,071
Structural/Shop Materials	16,115	17,727
Gasoline, Oil & Antifreeze	123,761	136,137
Electrical Supplies	33,558	36,914
Paints & Solvents Non-Pool	11,803	12,983
Parts/Fittings-Motor Vehicles	68,000	74,800
Parts/Fittings-Recreation Equipment	14,926	16,419
Parts/Fittings-Mowing Equipment	37,378	41,116
Parts/Fittings-Plumbing	14,747	16,222
Parts/Fittings-Heating	19,055	20,961
Parts/Fittings-Other Equipment	918	1,010
Construction Materials	10,250	11,275
Other Commodities	6,612	7,273

I. CORPORATE (continued)

Commodities	(a) Budget	(b) Appropriation
Non-Capital Assets	35,135	38,649
Subtotal Commodities	600,028	660,031
Utilities		
Electric	34,431	37,874
Telephone	71,606	78,767
Water	9,455	10,401
Gas Heat	40,303	44,333
Subtotal Utilities	155,795	171,375
Contractual Services		
Rental, Storage Area	4,590	5,049
Equipment Rental	6,113	6,724
Printing & Binding	15,210	16,731
Refuse Disposal	46,987	51,686
Postage	19,776	21,754
License & Permits	4,086	4,495
Legal Services	18,233	20,056
Legal Publications	3,296	3,626
Professional Services	56,633	62,296
Data Processing Services	38,625	42,488
Advertising, Display	7,313	8,044
Environmental Services	15,246	16,771
Association Dues	32,500	35,750
Other Contractual Services	19,901	21,891
Subtotal Contractual Services	288,509	317,360
Maintenance and Repairs		
M & R - Buildings	17,158	18,874
M & R - Grounds	48,839	53,723
M & R - Paving	6,013	6,614
M & R - Fencing	3,329	3,662
M & R - Machinery and Equipment	2,315	2,547
M & R - Vehicles	31,998	35,198

I. CORPORATE (continued)

	Maintenance and Repairs	(a) Budget	(b) Appropriation
	M & R - Communication Equipment	9,731	10,704
	M & R - Fire & Safety Systems	6,515	7,167
	M & R - Office Equipment	14,169	15,586
	M & R - Other	1,545	1,700
	Subtotal Maintenance and Repairs	141,612	155,773
	Other Expenses		
	Mileage Reimbursement	2,950	3,245
	Public Relations	22,429	24,672
	Publicity/Public Relations	4,000	4,400
	Personnel Expense	11,915	13,107
	Tuition Reimbursement	6,650	7,315
	Conference/Training Expense	21,350	23,485
	Travel Expense	3,100	3,410
	Subtotal Other Expenses	72,394	79,633
	Capital Improvements Fund Transfer	-	-
	Contract Purchase Agreement	53,155	58,471
	Subtotal Capital Outlay	53,155	58,471
	Total Corporate Expenses	4,849,657	5,334,623
B.	Estimated Receipts		
	Estimated Fund Balance as of April 30, 2009		4,809,963
	Real Estate Taxes	4,513,469	
	Replacement Tax Receipts	260,786	
	Rental Income	98,262	
	Interest Earned	437,750	
	Donations and Miscellaneous Revenue	27,971	
	Total Estimated Receipts		5,338,238
	Total Estimated Funds Available		10,148,201
C.	Estimated Budget Balance as of April 30, 2010		
	Total Estimated Funds Available		10,148,201
	Total Estimated Expenditures		4,849,657
	Estimated Balance as of April 30, 2010		5,298,544

II. RECREATION

A. Estimated Expenditures	(a) Budget	(b) Appropriation
Salaries and Wages		
Executive Director	74,360	81,796
Director of Finance and Personnel	65,323	71,855
Director of Recreation and Facilities	110,397	121,437
Supt. of Recreation	206,950	227,645
Administrative, Full-time	541,555	595,711
Administrative, Part-time	209,432	230,375
Custodians, Full-time	234,772	258,249
Custodians, Part-time	8,716	9,588
Maintenance Labor, Full-time	148,040	162,844
Maintenance Labor, Part-time	30,060	33,066
Overtime	15,967	17,564
Maintenance Area Supervisors	51,035	56,139
Concession Attendants	9,085	9,994
Communications Supervisor	71,361	78,497
Facility Supervisors	74,263	81,689
Recreation Supervisor II	398,740	438,614
Recreation Supervisor I	387,235	425,959
Recreation Instructors	2,500	2,750
Recreation Support Staff	70,493	77,542
Room Rental Attendants	1,325	1,458
Pool Cashier	53,107	58,418
Staff Training	33,714	37,085
Other Salaries & Wages	8,160	8,976
Merit Evaluations	58,615	64,477
Swim Pool Lifeguards & Instructors	536,956	590,652
Swimming Pool Aids	9,150	10,065
Courier	13,352	14,687
Intern	14,000	15,400
Park Counselors	26,000	28,600
Subtotal Salaries and Wages	3,464,663	3,811,129

II. RECREATION (continued)

Insurance Premiums	(a) Budget	(b) Appropriation
Employee Group Insurance	312,084	343,292
Subtotal Insurance Premiums	312,084	343,292
Commodities		
Office Supplies	20,280	22,308
Data Processing Supplies	16,995	18,695
Janitorial Supplies	40,314	44,345
Wearing Apparel	16,373	18,010
Recreation Supplies	31,400	34,540
Pool Supplies	5,500	6,050
First Aid Supplies	1,200	1,320
Marketing Promotions	3,605	3,966
Periodicals	824	906
Concession Merchandise	112,951	124,246
Lumber Materials/Small Tools	846	931
Pool Chemicals & Pool Paint	55,520	61,072
Other Pool Supplies	12,751	14,026
Gasoline, Oil & Antifreeze	2,718	2,990
Parts/Fittings-Other Equipment	772	849
Staff Training Supplies	16,400	18,040
Sales Taxes	18,516	20,368
Other Commodities	18,772	20,649
Non-Capital Assets	57,062	62,768
Subtotal Commodities	432,799	476,079
Utilities		
Electric	416,133	457,746
Telephone	98,057	107,863
Water	84,618	93,080
Gas Heat	248,639	273,503
Subtotal Utilities	847,447	932,192

II. RECREATION (continued)

Contractual Services	(a) Budget	(b) Appropriation
Equipment Rental	3,317	3,649
Printing & Binding	107,610	118,371
Refuse Disposal	3,256	3,582
Postage	54,478	59,926
Professional Services	6,000	6,600
Data Processing Services	38,625	42,488
Advertising	16,546	18,201
Association Dues	7,385	8,124
Bank Service Charges	150,380	165,418
Other Contractual Services	27,756	30,532
Subtotal Contractual Services	415,353	456,888
Maintenance and Repairs		
M & R - Buildings	50,858	55,944
M & R - Athletic Fields	10,300	11,330
M & R - Pools	14,420	15,862
M & R - Communication Equipment	1,545	1,700
M & R - Fire & Safety Equipment	14,000	15,400
M & R - Office Equipment	21,948	24,143
Subtotal Maintenance and Repairs	113,071	124,378
Other Expenses		
Mileage Reimbursement	3,400	3,740
Public Relations	7,000	7,700
Personnel Expense	9,835	10,819
Conference/Training Expense	19,350	21,285
Travel Expense	2,900	3,190
Subtotal Other Expenses	42,485	46,734
Program Expenses		
Lake Operations		
Instructors Salaries	26,500	29,150
Program Supplies	1,000	1,100
Subtotal Lake Operations	27,500	30,250

II. RECREATION (continued)

Program Expenses	(a) Budget	(b) Appropriation
Aquatics		
Instructors Salaries	344,475	378,923
Program Supplies	27,585	30,344
Program Contract Services	1,200	1,320
Rentals	11,210	12,331
Subtotal Aquatics	384,470	422,917
Recreation Centers		
Instructors Salaries	56,967	62,664
Program Supplies	9,041	9,945
Program Services	16,898	18,588
Subtotal Recreation Centers	82,906	91,197
Visual Arts		
Instructors Salaries	43,804	48,184
Program Supplies	6,975	7,673
Subtotal Visual Arts	50,779	55,857
Athletics and Exercise		
Instructors Salaries	395,523	435,075
Officiating Services	206,549	227,204
Program Supplies	355,461	391,007
Program Contract Services	8,183	9,001
Subtotal Athletics and Exercise	965,716	1,062,288
Preschool/Infant		
Instructors Salaries	278,666	306,533
Program Supplies	15,250	16,775
Program Contract Services	150	165
Subtotal Preschool/Infant	294,066	323,473
Performing Arts		
Instructors Salaries	133,993	147,392
Program Supplies	38,450	42,295
Program Services	129,087	141,996
Subtotal Performing Arts	301,530	331,683

	Program Expenses	(a) Budget	(b) Appropriation
	Senior Programs		
	Instructors Salaries	134,050	147,455
	Program Supplies	18,050	19,855
	Program Contract Services	176,800	194,480
	Leased Transportation	47,500	52,250
	Subtotal Senior Programs	376,400	414,040
	Varied Interests		
	Instructors Salaries	842,090	926,299
	Program Supplies	177,176	194,894
	Program Contract Services	121,532	133,685
	Leased Transportation	28,761	31,637
	Wearing Apparel	5,255	5,781
	Subtotal Varied Interests	1,174,814	1,292,295
	Subtotal Program Expense	3,658,181	4,023,999
	Capital Expenses		
	Capital Outlay	387,740	426,514
	Subtotal Capital Expenses	387,740	426,514
	Provision for Contingencies	100,000	110,000
	Subtotal Provision for Contingencies	100,000	110,000
	Total Recreation Expenses	9,773,823	10,751,205
B.	Estimated Receipts		
	Estimated Fund Balance as of April 30, 2009		6,271,706
	Real Estate Taxes	2,727,000	
	Donations and Miscellaneous Revenue	81,250	
	Concession Sales	228,420	
	Swimming Pool Revenues	834,246	
	NWSRA Administrative Fees	161,224	
	Other Fee Programs	5,506,895	
	Total Estimated Receipts		9,539,035
	Total Estimated Funds Available		15,810,741

II. RECREATION (continued)

C. Estimated Budget Balance as of April 30, 2010	(a) Budget	(b) Appropriation
Total Estimated Funds Available		15,810,741
Total Estimated Expenditures		9,773,823
Estimated Balance as of April 30, 2010		6,036,918

III. PENSION

A. Estimated Expenditures		
Pension Contributions		
Pension Full-time (IMRF only)	662,641	728,905
Pension Full-time (FICA only)	644,358	708,794
Subtotal Pension Contributions	1,306,999	1,437,699
Total Pension Expenses	1,306,999	1,437,699

B. Estimated Receipts		
Estimated Fund Balance as of April 30, 2009		251,835
Real Estate Taxes	1,439,250	
Total Estimated Receipts		1,439,250
Total Estimated Funds Available		1,691,085

C. Estimated Budget Balance as of April 30, 2010	
Total Estimated Funds Available	1,691,085
Total Estimated Expenditures	1,306,999
Estimated Balance as of April 30, 2010	384,086

IV. INSURANCE

A.	Estimated Expenditures		
	Insurance Premiums	259,734	285,707
	Total Insurance Expenses	259,734	285,707
B.	Estimated Receipts		
	Estimated Fund Balance as of April 30, 2009		278,825
	Real Estate Taxes	252,500	
	Donations & Misc Revenue	-	
	Total Estimated Receipts		252,500
	Total Estimated Funds Available		531,325
C.	Estimated Budget Balance as of April 30, 2010		
	Total Estimated Funds Available		531,325
	Total Estimated Expenditures		259,734
	Estimated Balance as of April 30, 2010		271,591

V. PUBLIC AUDIT

A.	Estimated Expenditures		
	Professional Services	27,686	30,455
	Total Audit Fund Expenses	27,686	30,455
B.	Estimated Receipts		
	Estimated Fund Balance as of April 30, 2009		23,288
	Real Estate Taxes	25,250	
	Total Estimated Receipts		25,250
	Total Estimated Funds Available		48,538
C.	Estimated Budget Balance as of April 30, 2010		
	Total Estimated Funds Available		48,538
	Total Estimated Expenditures		27,686
	Estimated Balance as of April 30, 2010		20,852

VI. MUSEUM

Salaries and Wages		
Superintendent of Recreation	5,672	6,239
Museum Supervisor	59,843	65,827
Recreation Support Staff	61,793	67,972
Project Support Staff	-	-
Merit Evaluations	2,265	2,492
Subtotal Salaries and Wages	129,573	142,530
Insurance Premiums		
Employee Group Insurance	1,965	2,162
Subtotal Insurance Premiums	1,965	2,162
Contractual Services		
Postage	100	110
Association Dues	650	715
Telephone	2,662	2,928
Grant Expense	5,000	5,500
Program Expense	4,320	4,752
Subtotal Contractual Services	12,732	14,005
Commodities		
Office Supplies	555	611
Periodicals And Books	580	638
Concession Merchandise	70	77
Non-capital Assets	1,500	1,650
Mileage Reimbursement	250	275
Public Relations	500	550
Conference/Training Expense	1,800	1,980
Subtotal Commodities	5,255	5,781
Program Expenses		
Museum Programs	27,200	29,920
Subtotal Program Expenses	27,200	29,920
Total Museum Expenses	176,725	194,398

VI. MUSEUM (continued)

		(a) Budget	(b) Appropriation
B.	Estimated Receipts		
	Estimated Fund Balance as of April 30, 2009		62,811
	Real Estate Taxes	106,050	
	Recreation Program Fees	51,790	
	Grant Revenue	5,000	
	Total Estimated Receipts		162,840
	Total Estimated Funds Available		225,651
C.	Estimated Budget Balance as of April 30, 2010		
	Total Estimated Funds Available		225,651
	Total Estimated Expenditures		176,725
	Estimated Balance as of April 30, 2010		48,926

VII. ARLINGTON LAKES GOLF CLUB

A.	Estimated Expenditures		
	Salaries and Wages		
	Supt. of Recreation	23,254	25,579
	Administrative, Full-time	28,442	31,286
	Administrative, Part-time	3,300	3,630
	Custodians, Full-time	22,422	24,664
	Maintenance Labor, Full-time	106,776	117,454
	Maintenance Labor, Part-time	112,500	123,750
	Overtime	11,500	12,650
	Maintenance Area Supervisors	179,119	197,031
	Maintenance Labor, Chargeback	(12,345)	(13,580)
	Facility Supervisors	124,178	136,596
	Golf Instructors	13,000	14,300
	Other Salaries and Wages	3,400	3,740
	Merit Evaluations	14,155	15,571
	Courier	1,947	2,142
	Cooks, Part-time	8,493	9,342
	Snack Bar Attendants	11,900	13,090
	Bartenders	4,000	4,400

VII. ARLINGTON LAKES GOLF CLUB (continued)

Salaries and Wages	(a) Budget	(b) Appropriation
Waitresses	302	332
Starters/Rangers/Cart Attendants	200,850	220,935
Subtotal Salaries and Wages	857,193	942,912
Insurance Premiums		
Employee Group Insurance	53,069	58,376
Pension and FICA Contribution	94,959	104,455
Subtotal Insurance Premiums	148,028	162,831
Commodities		
Printed Supplies	3,590	3,949
Office Supplies	2,662	2,928
Dining Rm, Lounge & Kitchen Supplies	100	110
Janitorial Supplies	3,900	4,290
Landscape Materials	26,000	28,600
Fertilizer/Insect/Weed Killer	31,827	35,010
Wearing Apparel	4,200	4,620
Recreation Supplies	13,748	15,123
Lumber Materials	819	901
Small Tools	275	303
Gasoline, Oil & Antifreeze	800	880
Electrical Supplies	32,000	35,200
Paints & Solvents Non-Pool	1,203	1,323
Parts/Fittings - Motor Vehicles	450	495
Parts/Fittings - Mowing Equipment	11,000	12,100
Parts/Fittings - Plumbing & Heating	10,500	11,550
Parts/Fittings - Other Equipment	2,386	2,625
Construction Materials	1,506	1,657
Sales Taxes	13,827	15,210
Other Commodities	5,470	6,017
Non-capital Assets	-	-
Subtotal Commodities	166,263	182,889

VII. ARLINGTON LAKES GOLF CLUB (continued)

Utilities	(a) Budget	(b) Appropriation
Electric	50,405	55,446
Telephone	10,437	11,481
Water	1,950	2,145
Gas Heat	8,458	9,304
Subtotal Utilities	71,250	78,375
Contractual Services		
Office Equipment	500	550
Printing & Binding	1,311	1,442
Refuse Disposal	6,183	6,801
Professional Services	1,033	1,136
Advertising, Display	2,320	2,552
Association Dues	3,100	3,410
Program Services	3,811	4,192
Linen Service	1,545	1,700
Bank Service Charges	17,510	19,261
Other Contractual Services	7,041	7,745
Subtotal Contractual Services	44,354	48,789
Maintenance and Repairs		
M & R - Buildings	930	1,023
M & R - Fencing	750	825
M & R - Machinery and Equipment	1,000	1,100
M & R - Vehicles and Equipment	2,800	3,080
M & R - Irrigation Systems	2,500	2,750
M & R - Grounds Fixtures	2,800	3,080
M & R - Well & Pump	1,000	1,100
M & R - Office Equipment	1,523	1,675
Subtotal Maintenance and Repairs	13,303	14,633
Other Expenses		
Personnel Expense	2,133	2,346
Conference/Training Expense	2,200	2,420
Travel	1,000	1,100
Promotional Expenses	6,833	7,516
Subtotal Other Expenses	6,833	7,516

VII. ARLINGTON LAKES GOLF CLUB (continued)

	Debt Service	(a) Budget	(b) Appropriation
	Fund Equity Draw	(115,338)	(126,872)
	Debt Service	115,338	126,872
	Net Debt Service	-	-
	Capital Expenses		
	Equipment	-	-
	Subtotal Capital Expenses	-	-
	Total Arlington Lakes Golf Club Expenses	1,307,224	1,437,946
B.	Estimated Receipts		
	Estimated Fund Balance as of April 30, 2009		236,222
	Green Fees	861,386	
	Cart Rentals	224,800	
	Driving Range	70,100	
	Gross Profit on Sales	85,630	
	Lessons	21,000	
	Miscellaneous	14,836	
	Total Estimated Receipts		1,277,752
	Total Estimated Funds Available		1,513,974
C.	Estimated Budget Balance as of April 30, 2010		
	Total Estimated Funds Available		1,513,974
	Total Estimated Expenditures		1,307,224
	Estimated Balance as of April 30, 2010		206,750

VIII. FOREST VIEW RACQUET & FITNESS CLUB

A.	Estimated Expenditures		
	Salaries and Wages		
	Superintendent of Recreation	9,453	10,398
	Administrative, Full-time	14,221	15,643
	Assistant Facility Manager	32,942	36,236
	Administrative, Part-time	43,000	47,300
	Custodians, Full-time	42,497	46,747
	Custodians, Part-time	23,000	25,300
	Maintenance Labor, Chargeback	7,280	8,008

VIII. FOREST VIEW RACQUET & FITNESS CLUB (continued)

Salaries and Wages	(a) Budget	(b) Appropriation
Facility Manager	63,524	69,876
Recreation Instructors	159,850	175,835
Other Salaries and Wages	600	660
Merit Evaluations	4,884	5,372
Courier	835	919
Nursery Attendants	10,920	12,012
Racquet Stringer	7,175	7,893
Subtotal Salaries and Wages	420,181	462,199
Insurance Premiums		
Employee Group Insurance	29,886	32,875
Pension and FICA Contribution	44,959	49,455
Subtotal Insurance Premiums	74,845	82,330
Commodities		
Printed Supplies	2,000	2,200
Office Supplies	1,100	1,210
Janitorial Supplies	4,200	4,620
Hygiene/Laundry Supplies	3,500	3,850
Awards & Trophies	325	358
League Balls	3,930	4,323
Special Events Expense	2,500	2,750
Towels	1,500	1,650
Wearing Apparel	1,000	1,100
Recreation Supplies	13,000	14,300
Stringing Supplies for Resale	8,200	9,020
Parts/Fittings - Other Equipment	700	770
Pool Chemicals & Pool Paint	250	275
Other Pool Supplies	50	55
Electrical	1,500	1,650
Vending Merchandise	3,800	4,180
Other Commodities	630	693
Non-capital Assets	-	-
Subtotal Commodities	48,185	53,004

VIII. FOREST VIEW RACQUET & FITNESS CLUB (continued)

Utilities	(a) Budget	(b) Appropriation
Electric	92,065	101,272
Telephone	4,156	4,572
Water	2,560	2,816
Gas Heat	19,239	21,163
Subtotal Utilities	118,020	129,822
Contractual Services		
Printing & Binding	550	605
Refuse Disposal	1,200	1,320
Advertising	4,750	5,225
Association Dues	1,400	1,540
Bank Service Charges	9,300	10,230
Other Contractual Services	5,600	6,160
Subtotal Contractual Services	22,800	25,080
Maintenance and Repairs		
M & R - Buildings	9,000	9,900
M & R - Fire & Safety Equipment	329	362
M & R - Office Equipment	1,000	1,100
Subtotal Maintenance and Repairs	10,329	11,362
Other Expenses		
Conference/Training Expense	2,000	2,200
Promotional Expenses	1,000	1,100
Subtotal Other Expenses	3,000	3,300
Total Forest View Fund Expenses	697,360	767,096

VIII. FOREST VIEW RACQUET & FITNESS CLUB (continued)

		(a) Budget	(b) Appropriation
B.	Estimated Receipts		
	Estimated Fund Balance as of April 30, 2009		(276,545)
	Memberships	132,950	
	Court-time	170,350	
	Gross Profit on Pro Shop Sales	8,073	
	Lessons	345,150	
	Leagues	21,450	
	Miscellaneous	42,637	
	Total Estimated Receipts		720,610
	Total Estimated Funds Available		444,065
C.	Estimated Budget Balance as of April 30, 2010		
	Total Estimated Funds Available		444,065
	Total Estimated Expenditures		697,360
	Estimated Balance as of April 30, 2010		(253,295)

IX. HERITAGE TENNIS CLUB

A.	Estimated Expenditures		
	Salaries and Wages		
	Superintendent of Recreation	23,635	25,999
	Administrative, Full-time	55,196	60,716
	Assistant Facility Manager	41,039	45,143
	Administrative, Part-time	17,858	19,644
	Custodians, Full-time	35,671	39,238
	Custodians, Part-time	15,678	17,246
	Maintenance Labor, Chargeback	2,750	3,025
	Facility Supervisors	85,623	94,185
	Tennis Instructors	222,330	244,563
	Other Salaries and Wages	600	660
	Merit Evaluations	7,235	7,958
	Nursery Attendants	14,707	16,178
	Racquet Stringers	5,750	6,325
	Subtotal Salaries and Wages	528,072	580,879

IX. HERITAGE TENNIS CLUB (continued)

Insurance Premiums	(a) Budget	(b) Appropriation
Employee Group Insurance	48,283	53,111
Pension and FICA Contributions	66,903	73,593
Subtotal Insurance Premiums	115,186	126,705
Commodities		
Printed Supplies	4,000	4,400
Office Supplies	1,850	2,035
Janitorial Supplies	4,750	5,225
Hygiene/Laundry Supplies	800	880
Awards & Trophies	900	990
League Balls	5,000	5,500
Special Events Expense	2,000	2,200
Towels	750	825
Wearing Apparel	2,500	2,750
Recreation Supplies	8,650	9,515
Periodicals And Books	600	660
Racquet Stringing Supplies	5,200	5,720
Lumber Materials	1,200	1,320
Electrical Supplies	500	550
Parts/Fittings-Plumbing & Heating	500	550
Parts/Fittings-Other Equipment	500	550
Sales Taxes	1,500	1,650
Other Commodities	2,500	2,750
Non-capital Assets	10,000	11,000
Subtotal Commodities	53,700	59,070
Utilities		
Electric	43,640	48,004
Telephone	8,591	9,450
Water	850	935
Gas Heat	6,442	7,086
Subtotal Utilities	59,523	65,475

IX. HERITAGE TENNIS CLUB (continued)

	Contractual Services	(a) Budget	(b) Appropriation
	Printing & Binding	500	550
	Professional Services	1,200	1,320
	Refuse Disposal	500	550
	Advertising	4,350	4,785
	Association Dues	1,500	1,650
	Bank Service Charges	14,880	16,368
	Other Contractual Services	7,550	8,305
	Subtotal Contractual Services	30,480	33,528
	Maintenance and Repairs		
	M & R - Buildings	7,000	7,700
	M & R - Fire & Safety Services	1,250	1,375
	M & R - Office Equipment	1,300	1,430
	Subtotal Maintenance and Repairs	9,550	10,505
	Capital Outlay		
	Improvements - Land & Building	152,000	167,200
	Subtotal Maintenance and Repairs	152,000	167,200
	Other Expenses		
	Conference/Training Expense	6,300	6,930
	Promotional Expenses	2,825	3,108
	Subtotal Other Expenses	9,125	10,038
	Total Heritage Tennis Club Expenses	957,636	1,053,400
B.	Estimated Receipts		
	Estimated Fund Balance as of April 30, 2009		1,026,497
	Memberships	123,385	
	Court-time	197,832	
	Gross Profit on Pro Shop Sales	11,065	
	Gross Profit on Snack Bar Sales	6,705	
	Lessons	537,090	
	Leagues	71,049	
	Miscellaneous	38,654	
	Total Estimated Receipts		985,780
	Total Estimated Funds Available		2,012,277

IX. HERITAGE TENNIS CLUB (continued)

		(a) Budget	(b) Appropriation
C.	Estimated Budget Balance as of April 30, 2010		
	Total Estimated Funds Available		2,012,277
	Total Estimated Expenditures		957,636
	Estimated Balance as of April 30, 2010		1,054,641

X. NWSRA

A.	Estimated Expenditures		
	NWSRA Contributions	505,817	556,399
	Recreation Overhead Contribution	161,224	177,346
	ADA Compliance Projects	536,725	590,398
	Total NWSRA Expenses	1,203,766	1,324,143
B.	Estimated Receipts		
	Estimated Fund Balance as of April 30, 2009		915,793
	Real Estate Taxes	1,302,694	
	Total Estimated Receipts		1,302,694
	Total Estimated Funds Available		2,218,487
C.	Estimated Budget Balance as of April 30, 2010		
	Total Estimated Funds Available		2,218,487
	Total Estimated Expenditures		1,203,766
	Estimated Balance as of April 30, 2010		1,014,721

XI. DEBT SERVICE

		(a) Budget	(b) Appropriation
A.	Estimated Expenditures		
	Bank Charges	1,030	1,133
	Principal	890,190	979,209
	Interest	2,430,000	2,673,000
	Total Debt Expenses	3,321,220	3,653,342
B.	Estimated Receipts		
	Estimated Fund Balance as of April 30, 2009		335,046
	Real Estate Taxes	3,020,190	
	Total Estimated Receipts		3,020,190
	Total Estimated Funds Available		3,355,236
C.	Estimated Budget Balance as of April 30, 2010		
	Total Estimated Funds Available		3,355,236
	Total Estimated Expenditures		3,321,220
	Estimated Balance as of April 30, 2010		34,016

XII. NICKOL KNOLL GOLF CLUB

A.	Estimated Expenditures		
	Salaries and Wages		
	Maintenance Labor, Part-time	42,500	46,750
	Overtime	3,600	3,960
	Maintenance Area Supervisors	52,106	57,317
	Maintenance Labor, Chargebacks	(2,612)	(2,873)
	Recreation Instructors	1,040	1,144
	Merit Evaluations	2,163	2,379
	Snack Bar Attendants	-	-
	Starters/Rangers/Cart Attendants	39,000	42,900
	Subtotal Salaries and Wages	137,797	151,577
	Insurance Premiums		
	Employee Group Insurance	10,120	11,132
	Subtotal Insurance Premiums	10,120	11,132

XII. NICKOL KNOLL GOLF CLUB (continued)

Commodities	(a) Budget	(b) Appropriation
Printed Supplies	103	113
Office Supplies	462	508
Janitorial Supplies	427	470
Landscape Materials	7,000	7,700
Fertilizer/Insect/Weed Killer	12,800	14,080
Wearing Apparel	1,106	1,217
Recreation Supplies	3,139	3,453
Lumber Materials	200	220
Small Tools	300	330
Structural/Shop Materials	103	113
Gasoline, Oil & Antifreeze	7,000	7,700
Electrical Supplies	500	550
Paints & Solvents Non-Pool	160	176
Parts/Fittings - Motor Vehicles	3,300	3,630
Parts/Fittings - Mowing Equipment	3,200	3,520
Parts/Fittings - Plumbing & Heating	200	220
Construction Materials	175	193
Sales Taxes	2,139	2,353
Other Commodities	2,827	3,110
Subtotal Commodities	45,141	49,655
Utilities		
Electric	22,730	25,003
Telephone	6,168	6,785
Water	1,250	1,375
Gas Heat	6,295	6,925
Subtotal Utilities	36,443	40,087
Contractual Services		
Printing & Binding	710	781
Refuse Disposal	2,005	2,206
Advertising, Display	1,191	1,310

	Contractual Services	(a) Budget	(b) Appropriation
	Association Dues	560	616
	Bank Service Charges	2,528	2,781
	Other Contractual Services	3,085	3,394
	Subtotal Contractual Services	10,079	11,087
	Maintenance and Repairs		
	M & R - Irrigation Systems	4,200	4,620
	M & R - Grounds Fixtures	1,000	1,100
	M & R - Well & Pump	1,000	1,100
	M & R - Other	3,186	3,505
	Subtotal Maintenance and Repairs	9,386	10,325
	Other Expenses		
	Mileage Reimbursement	150	165
	Conference/Training Expense	1,897	2,087
	Subtotal Other Expenses	2,047	2,252
	Total Nickol Knoll Golf Club Expenses	251,013	276,114
B.	Estimated Receipts		
	Estimated Fund Balance as of April 30, 2009		(304,279)
	Green Fees	166,300	
	Cart Rentals	14,900	
	Gross Profit on Sales	13,871	
	Miscellaneous	19,047	
	Total Estimated Receipts		214,118
	Total Estimated Funds Available		(90,161)
C.	Estimated Budget Balance as of April 30, 2010		
	Total Estimated Funds Available		(90,161)
	Total Estimated Expenditures		251,013
	Estimated Balance as of April 30, 2010		(341,174)

SECTION 3: That as part of the annual budget the ARLINGTON HEIGHTS PARK DISTRICT for the fiscal year beginning May 1, 2009, and ending April 30, 2010, it is stated:

A. That the Fund Balance on hand at the beginning of the fiscal year in all accounts is $13,631,162.

B. That the estimated cash expected to be received during the fiscal year from all sources is $24,278,257 exclusive of cash on hand at the beginning of the fiscal year.

C. That the estimated expenditures contemplated for the fiscal year are $24,132,843.

D. That the estimated cash expected to be on hand at the end of the fiscal year is $13,776,575.

E. That the estimated amount of taxes to be received by the ARLINGTON HEIGHTS PARK DISTRICT during the fiscal year is $13,686,403.

SECTION 4: That all unexpended balances of annual appropriations of previous years made available through the collection of taxes levied for such previous years may be and the same are hereby reappropriated.

PASSED:

RECORD OF VOTES:

AYES:
COMMISSIONERS VOTING AYE:

_____
_____
_____
_____
_____

ABSENT:

APPROVED:
RECORDED:

_____
President, Board of Park Commissioners
ARLINGTON HEIGHTS PARK DISTRICT
Cook and Lake Counties, Illinois

ATTEST:

_____
SECRETARY

ARLINGTON HEIGHTS PARK DISTRICT

CERTIFICATE OF ESTIMATE OF REVENUE FOR
FISCAL YEAR BEGINNING May 1, 2009
AND ENDING April 30, 2010.

I, Donna L. Wilson, do here by certify that I am the duly qualified treasurer of the Arlington Heights Park District and the chief fiscal officer of said Park District; as such officer I do further certify that the revenues, by source, anticipated to be received by said Park District in the fiscal year beginning May 1, 2009 and ending April 30, 2010, are estimated as follows:

Source	Amount
Real Estate Taxes	$ 13,386,403
Replacement Taxes	260,786
Rental Income	98,262
Interest Income	437,750
Donations & Misc Revenues	509,980
Recreation Program Fees	5,552,570
Swimming Pool Revenues	834,246
Tennis Club Revenues	1,706,390
Golf Club Revenues	1,491,870
Total Revenues	$ 24,278,257

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the said Park District this ___th day of April, 2009.

Treasurer and Chief Fiscal Officer: _____

Donna L. Wilson

The above certification was filed with the County Clerk of Cook County, Illinois on this ___ day of _____, 2009.

County Clerk of Cook County by:

Statistics

		TABLE
Statistics and Performance Table Descriptions	254-255	
General Information Statistics	256-257	1
General Information Statistics per Capita	258	2
Public Swimming Pool Attendance	259	3
Summary of Total Participation Hours	260	4
Recreation Program Statistics	261-262	5
Facility Attendance Comparisons	263-264	6
Golf Rounds - Arlington Lakes Golf Club	265	7
Recreation Program Fees	266-272	8
Area Park District Comparisons	273-274	9

Statistics

Information in this section is presented chronologically for the last complete fiscal year and the nine fiscal years preceding it. Park District staff uses this information to measure performance, monitor trends, and assist in determining the focus for resource disbursement.

Table 1 General Information Statistics

General Information Statistics provides a broad spectrum of information from a variety of sources in one location. Parks, facilities, programs, registrations, and attendance numbers can be referenced, along with population figures, tax rates and assessed valuation.

Table 2 General Information Statistics per Capital

General information is presented to allow for per capita costs. Areas such as tax revenues are shown as cost per capita, cost per acre, cost per household, and cost per taxpayer. Displayed along with population and park acreage, these figures can be analyzed over nine years, as well as for the projected current budget year-end and proposed budget.

Table 3 Public Swimming Pool Attendance

Attendance figures for the pools are broken down by location across all ten years. Increases and decreases in attendance are, for the most part, weather-related.

Table 4 Summary of Total Participation Hours

Program participation is exhibited by classification types. Attendance figures (#) are multiplied by the number of hours per session to obtain the TPH (Total Participation Hours). The extension of these figures allows for comparisons among programs along the common denominator of participation hours.

Table 5 Recreation Program Statistics

Program information is displayed by season. Winter season consists of two, seven-week sessions; otherwise each session is eight weeks long. The number of programs and number of registrants enrolled are displayed seasonally, as well as in total for the fiscal year.

Statistics

Table 6 Facility Attendance Comparisons

Facility usage statistics are displayed by type of use. Class, drop-in, club use, and rental figures are displayed for 13 locations. The Children at Play (CAP), before and after school program, meets at several school sites, but is shown as a total figure for all sites. Locations include Park District facilities and school locations used cooperatively by the Park District.

Table 7 Golf Rounds – Arlington Lakes Golf Club

Rounds are displayed by month for each fiscal year. A round is considered one play of the course, either 9 or 18 holes. The budget uses 5-year averages in computing the revenues for green fees.

Table 8 Recreation Program Fees

All Recreation programs offered have the resident fees displayed for the past nine years. The proposed 2007/08 fees are shown, along with the percentage change over the prior year. Programs are broken down by type and listed by title or similar program groupings.

Table 9 Area Park District Comparisons

Several area park districts were selected based on size to provide comparative data. Budget and tax information is presented per capita.

Arlington Heights Park District
General Information Statistics
Last Ten Years

	1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08
Population	78,000	78,549	76,031	76,031	76,031	76,031	76,943	76,943	76,943	76,958
Parks										
Number	58	58	58	58	58	58	58	58	58	58
Owned Acres	486.55	450.55	450.55	450.55	450.55	453.57	456.53	456.53	456.53	456.53
Leased Acres	210.40	260.40	260.40	260.40	260.40	260.40	258.56	258.56	258.56	258.56
Total Acres	696.95	710.95	710.95	710.95	710.95	713.97	715.09	715.09	715.09	715.09
Facilities										
Playgrounds	41	40	40	38	38	38	38	38	40	42
Swimming Pools	6	6	6	6	6	6	6	6	6	6
Recreation Centers	5	5	5	5	5	5	5	5	5	5
Outdoor Skating Rinks	12	12	12	12	12	12	12	20	20	16
Indoor Racquet Clubs	2	2	2	2	2	2	2	2	2	2
Tennis Courts	14	14	14	14	14	14	14	14	14	14
Racquetball Courts	6	6	6	6	6	6	6	6	6	6
18 Hole Golf Course	1	1	1	1	1	1	1	1	1	1
9 Hole Golf Course	1	1	1	1	1	1	1	1	1	1
Driving Range	1	1	1	1	1	1	1	1	1	1
Football Fields	14	3	3	3	3	3	3	3	3	3
Ball Diamonds	47	45	45	45	45	45	45	43	43	43
Soccer Fields	21	17	17	17	17	17	17	31	31	31
Outdoor Tennis Courts	57	58	58	53	53	53	53	53	53	52
Picnic Areas	39	39	39	39	39	39	39	17	17	17
Jogging and Bike Trails	15.4 miles	15.4 miles	15.4 miles	15.4 miles	15.4 miles	15.4 miles	15.4 miles	15.4 miles	15.4 miles	16.3 miles
Public Swim										
Attendance	137,756	140,425	125,650	127,113	172,291	133,716	146,981	197,973	182,140	191,159
Total Participation Hours	275,512	280,850	251,300	254,226	344,582	267,432	293,962	395,946	364,280	382,318

Arlington Heights Park District
General Information Statistics
Last Ten Years

	1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08
Recreation Programs										
Registrants	50,994	54,967	60,858	61,610	62,159	65,648	65,711	71,551	73,791	76,005
Total Participant Hours	983,853	1,027,531	1,128,401	1,090,232	1,055,795	1,104,043	1,075,346	1,088,570	1,104,694	1,137,835
Classes Offered (less cancelled)	2,754	2,582	2,689	2,865	2,743	2,681	2,760	2,797	2,783	2,785
Community Center Attendance	361,288	397,572	426,537	413,790	444,909	420,683	438,999	444,720	444,341	464,406
Golf Club Rounds, Arlington Lakes	64,217	61,064	55,897	57,004	53,233	54,699	51,779	48,411	43,141	41,740
Golf Club Rounds, Nickol Knoll	24,193	23,968	24,206	21,798	22,419	19,419	18,423	17,176	15,228	14,819
Racquet Club Memberships										
Forest View Tennis/Racquetball	1,006	1,079	1,080	1,151	1,110	969	956	985	998	1,061
Heritage Tennis Club	717	689	661	636	596	630	608	579	612	554
Racquet Club Court Use %										
Forest View Tennis	58%	52%	53%	70%	73%	70%	68%	71%	74%	78%
Forest View Racquetball	18%	16%	17%	16%	14%	14%	14%	13%	14%	14%
Heritage Tennis Club	66%	65%	70%	69%	70%	67%	65%	66%	66%	63%
Assessed Valuation (in thousands)	1,639,873	1,711,533	1,703,989	2,010,657	2,151,900	2,123,649	2,445,415	2,615,930	2,719,396	3,197,262
Tax Rate (per $100 assessed value)	0.557	0.562	0.583	0.483	0.458	0.515	0.465	0.453	0.461	0.404

Table 2

Arlington Heights Park District
General Information Statistics per Capita
Ten Years

	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	Projected 2008/09	Proposed 2009/10
Population	78,549	76,031	76,031	76,531	76,531	76,943	76,943	78,001	78,001	76,958	76,958
Number People per Household	4.4	4.3	4.3	4.3	4.3	4.3	4.3	4.4	4.4	4.3	4.3
Market Value of Home	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Acres	710.95	710.95	710.95	710.95	710.95	715.09	715.09	715.09	715.09	715.09	715.09
Parks	58	58	58	58	58	58	58	58	58	58	58
Operating Budget	17,164,706	17,529,697	17,737,908	18,022,341	18,184,653	19,365,650	19,756,849	20,095,665	22,669,070	22,606,970	24,132,843
Cost per Capita	219	231	233	235	238	252	257	258	291	294	314
Cost per Acre	24,143	24,657	24,950	25,350	25,578	27,081	27,628	28,102	31,701	31,614	33,748
Cost per Household	961	982	993	1,009	1,018	1,084	1,106	1,125	1,269	1,266	1,351
Tax Revenues	9,469,411	9,793,250	9,827,895	9,370,971	9,669,844	11,265,617	11,424,004	12,129,982	12,282,911	12,946,129	13,386,403
Cost per Capita	121	129	129	122	126	146	148	156	157	168	174
Cost per Acre	13,319	13,775	13,824	13,181	13,601	15,754	34	36	17,177	18,104	18,720
Cost per Household	530	548	550	525	541	631	640	679	688	725	750
Cost per Taxpayer	180	187	155	147	165	149	145	148	129	132	134
Recreation Program Revenue	3,239,143	3,656,357	3,687,532	4,025,809	4,294,561	4,833,240	4,914,249	5,221,364	5,533,313	5,405,252	5,552,570
Registrants	48,276	50,994	54,967	60,858	61,610	62,159	65,648	65,711	71,551	73,791	77,481
Average Registrant Cost	67	72	67	66	70	78	75	79	77	73	72
Total Participant Hours	1,027,531	1,128,401	1,090,232	1,055,795	1,104,043	1,075,346	1,088,570	1,104,694	1,137,835	1,141,248	1,144,672
Participant Cost per Hour	3.15	3.24	3.38	3.81	3.89	4.49	4.51	4.73	4.86	4.74	4.85
Recreation Program Expense	2,294,334	3,545,668	2,538,109	2,687,517	2,991,188	3,298,102	3,243,712	3,332,787	3,543,345	3,543,608	3,685,381
Classes Offered (less cancelled)	2,582	2,689	2,865	2,743	2,681	2,760	2,797	2,783	2,937	2,922	3,068
Average Expense per Class	889	1,319	886	980	1,116	1,195	1,160	1,198	1,207	1,213	1,201
Arlington Lakes Golf Club Expenses	1,544,409	1,361,029	1,318,843	1,390,937	1,396,639	1,389,702	1,309,188	1,238,552	1,240,868	1,267,819	1,307,224
Arlington Lakes Golf Club Rounds	61,164	55,897	57,004	53,233	54,699	51,779	48,411	43,141	43,141	41,740	44,890
Cost per Round	25	24	23	26	26	27	27	29	29	30	29
Racquet Club Expenses	1,384,734	1,211,667	1,483,253	1,336,871	1,379,394	1,388,809	1,376,356	1,383,513	1,589,020	1,470,722	1,654,996
Racquet Club Memberships	1,768	1,741	1,787	1,706	1,599	1,564	1,564	1,610	1,615	1,626	1,634
Cost per Member	783	696	830	784	863	888	880	859	984	904	1,013
Assessed Valuation (in thousands)	1,711,533	1,703,989	2,010,657	2,151,900	2,123,649	2,445,415	2,615,930	2,719,396	3,197,262	3,229,235	3,261,527
Tax Rate (per $100 assessed value)	0.562	0.583	0.483	0.458	0.515	0.465	0.453	0.461	0.404	0.412	0.418

Arlington Heights Park District
Public Swimming Pool Attendance
Last Ten Fiscal Years

Pool	1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08
Camelot	17,790	13,328	12,719	13,766	27,101	20,400	21,127	27,249	26,294	25,877
Frontier	23,372	18,136	12,617	12,530	36,117	31,846	25,475	36,856	34,548	36,110
Heritage	10,967	8,967	9,429	11,977	29,991	25,126	21,040	30,223	26,182	31,552
Pioneer	31,812	58,477	45,312	45,896	37,247	37,297	27,590	38,260	28,024	27,252
Recreation	32,272	20,656	26,063	23,613	23,150	19,047	12,741	19,567	13,827	16,683
Olympic	21,543	20,861	19,510	19,331	18,685	-	39,008	45,818	53,265	53,685
All Pools	137,756	140,425	125,650	127,113	172,291	133,716	146,981	197,973	182,140	191,159

Arlington Heights Park District
Summary of Total Participation Hours
Last Ten Years

Table 4

Classification	1998/99		1999/00		2000/01		2001/02		2002/03	
	#	TPH	#	TPH	#	TPH	#	TPH	#	TPH
Swim Lessons	10,408	92,661	8,965	89,939	9,224	93,612	9,371	95,638	8,786	92,472
Preschool/Infant	2,873	68,905	2,885	70,318	2,436	63,323	2,459	65,458	2,193	60,899
Athletics	16,409	235,672	16,988	244,724	19,113	305,966	19,168	289,552	19,370	295,225
General Interest	4,950	306,239	5,413	327,272	7,327	346,372	6,634	333,595	8,686	356,812
Arts and Crafts	1,460	11,161	1,388	10,045	1,129	8,814	1,112	8,627	1,166	9,211
Performing Arts	3,085	26,593	3,206	27,772	3,030	26,515	2,895	27,892	2,890	25,860
Museum	3,857	12,115	5,138	15,629	4,838	14,890	5,435	15,791	6,324	14,037
Seniors	6,817	79,639	7,079	86,498	8,764	94,453	10,303	107,391	10,824	113,347
Camps	4,237	150,868	3,905	155,334	4,997	174,456	4,233	146,288	5,152	169,003
Total Programs	54,096	983,853	54,967	1,027,531	60,858	1,128,401	61,610	1,090,232	65,391	1,136,866
Public Swim	137,756	275,512	140,425	280,850	125,650	251,300	127,113	254,226	172,291	344,582
GRAND TOTALS	191,852	1,259,365	195,392	1,308,381	186,508	1,379,701	188,723	1,344,458	237,682	1,481,448

Classification	2003/04		2004/05		2005/06		2006/07		2007/08	
	#	TPH	#	TPH	#	TPH	#	TPH	#	TPH
Swim Lessons	7,444	58,300	10,015	94,769	9,171	98,731	15,181	83,751	15,011	85,420
Preschool/Infant	2,830	69,903	2,303	63,479	2,745	54,515	2,415	54,105	2,732	51,503
Athletics	16,229	257,776	17,978	271,682	18,241	272,671	19,193	289,355	20,640	313,632
General Interest	7,574	361,726	6,687	343,283	6,561	351,409	6,024	359,585	6,903	366,936
Arts and Crafts	1,234	9,680	1,164	8,923	878	5,772	1,043	6,912	1,013	6,656
Performing Arts	3,098	27,495	3,138	27,503	2,954	26,546	2,955	39,123	1,951	21,047
Museum	5,212	13,409	7,236	16,232	7,304	16,830	6,672	15,166	7,993	21,199
Seniors	13,505	114,160	12,277	114,894	14,269	111,773	14,811	113,114	13,235	104,120
Camps	5,033	143,346	4,850	163,278	3,588	137,099	3,257	127,459	4,313	134,181
Total Programs	62,159	1,055,795	65,648	1,104,043	65,711	1,075,346	71,551	1,088,570	73,791	1,104,694
Public Swim	133,716	267,432	146,981	293,962	197,973	395,946	182,140	364,280	191,159	382,318
GRAND TOTALS	195,875	1,323,227	212,629	1,398,005	263,684	1,471,292	253,691	1,452,850	264,950	1,487,012

Arlington Heights Park District
Recreation Program Statistics
Last Ten Fiscal Years

	1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08
Summer										
Programs Offered	885	912	955	971	944	1,025	1,007	1,073	1,035	1,113
Programs Closed	158	121	125	1,111	144	119	142	107	137	142
Programs Cancelled	48	132	104	68	101	108	91	83	174	190
Residents Enrolled	14,609	15,129	15,262	14,646	16,425	16,137	16,300	14,889	14,227	14,791
Non-Residents Enrolled	2,010	1,592	3,038	3,035	3,485	2,748	2,831	3,298	3,663	3,711
Total Enrolled	16,619	16,721	18,300	17,681	19,910	18,885	19,131	18,187	17,890	18,502
Fall										
Programs Offered	399	423	103	471	363	881	1,015	1,005	1,064	1,004
Programs Closed	82	61	51	59	64	157	172	171	178	129
Programs Cancelled	35	60	38	51	36	147	192	191	257	230
Residents Enrolled	7,469	7,860	6,821	7,268	6,422	10,979	11,611	11,089	11,195	11,647
Non-Residents Enrolled	1,301	1,371	2,381	2,902	3,058	3,443	3,232	3,852	4,032	4,045
Total Enrolled	8,770	9,231	9,202	10,170	9,480	14,422	14,843	14,941	15,227	15,692
Winter										
Programs Offered	1,064	998	926	951	952	566	443	575	562	683
Programs Closed	236	200	188	200	196	136	61	128	100	124
Programs Cancelled	80	78	44	40	68	102	149	153	24	168
Residents Enrolled	10,044	10,136	9,925	8,848	9,098	7,237	4,849	4,955	5,471	6,925
Non-Residents Enrolled	2,118	1,485	2,475	2,564	2,174	1,373	1,071	1,498	1,342	1,485
Total Enrolled	12,162	11,621	12,400	11,412	11,272	8,610	5,920	6,453	6,813	8,410

Arlington Heights Park District
Recreation Program Statistics
Last Ten Fiscal Years

	1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08
Spring										
Programs Offered	607	563	603	655	687	647	794	709	749	615
Programs Closed	159	136	150	182	241	173	183	185	136	77
Programs Cancelled	38	44	12	24	48	81	67	138	172	42
Residents Enrolled	8,760	7,422	9,102	8,504	8,969	7,479	10,947	10,907	9,443	8,675
Non-Residents Enrolled	1,432	1,079	1,828	1,865	2,034	1,391	1,363	1,594	2,344	2,199
Total Enrolled	10,192	8,501	10,930	10,369	11,003	8,870	12,310	12,501	11,787	10,874
All Seasons										
Programs Offered	2,955	2,896	2,887	3,048	2,996	3,119	3,259	3,362	3,410	3,415
Programs Closed	635	518	514	552	645	585	558	591	551	472
Programs Cancelled	201	314	198	183	253	438	499	565	627	630
Residents Enrolled	41,179	40,547	41,110	39,266	40,914	41,832	43,707	41,840	40,336	42,038
Non-Residents Enrolled	6,861	5,527	9,722	10,366	10,751	8,955	8,497	10,242	11,381	11,440
Total Enrolled	48,040	46,074	50,832	49,632	51,665	50,787	52,204	52,082	51,717	53,478
Percent Change										
Programs	0.7%	-6.7%	4.0%	6.1%	-4.4%	-2.3%	2.9%	1.3%	-0.5%	0.1%
Participants	-0.9%	-4.3%	9.4%	-2.4%	3.9%	-1.7%	2.7%	-0.2%	-0.7%	3.3%

Arlington Heights Park District
Facility Attendance Comparisons
Last Ten Years

	98/99	99/00	00/01	01/02	02/03	03/04	04/05	05/06	06/07	07/08
Camelot										
Classes	20,498	27,155	28,055	23,450	26,871	30,230	32,951	33,327	29,135	30,841
Drop-In	4,245	3,312	2,844	2,695	2,281	1,364	1,485	1,657	2,784	1,982
Clubs	258	548	383	375	710	2,694	468	2,977	3,578	620
Rentals	2,762	2,437	3,457	1,154	2,460	427	4,602	487	522	4,210
Total	27,763	33,452	34,739	27,674	32,322	34,715	39,506	38,448	36,019	37,653
Frontier										
Classes	30,210	26,886	35,493	26,086	28,395	28,782	26,349	29,682	25,926	26,694
Drop-In	2,915	2,468	2,452	2,201	2,981	2,065	2,571	3,996	4,344	3,850
Clubs	404	297	718	579	803	1,000	1,721	345	394	1,218
Rentals	4,099	1,827	2,299	1,071	1,099	2,030	615	1,712	928	1,678
Total	37,628	31,478	40,962	29,937	33,278	33,877	31,256	35,735	31,592	33,440
Hasbrook										
Classes	21,113	20,947	22,797	19,235	16,037	11,501	9,369	9,689	9,780	8,208
Total	21,113	20,947	22,797	19,235	16,037	11,501	9,369	9,689	9,780	8,208
Heritage										
Classes	5,706	8,049	17,326	11,425	17,805	16,857	11,529	14,234	17,611	15,394
Drop-In	464	1,015	1,185	3,082	2,933	2,376	5,737	1,780	687	957
Clubs	2,961	1,262	1,205	220	601	772	1,112	792	913	746
Rentals	782	921	851	230	1,023	985	1,026	1,927	608	1,287
Total	9,913	11,247	20,567	14,957	22,362	20,990	19,404	18,733	19,819	18,384
Pioneer										
Classes	22,487	22,905	17,312	24,117	22,896	22,066	23,927	22,637	6,366	16,578
Drop-In	4,689	1,656	2,620	1,579	1,271	671	890	967	45	4,675
Clubs	1,652	1,417	645	1,138	749	4,133	1,386	1,763	1,433	851
Rentals	1,255	1,888	791	1,007	1,405	413	1,429	1,382	851	744
Total	30,083	27,866	21,368	27,841	26,321	27,283	27,632	26,749	8,695	22,848
Recreation										
Classes	27,692	25,138	27,523	28,584	29,169	29,881	31,060	32,339	31,509	30,159
Drop-In	7,052	4,297	3,130	2,637	2,434	2,332	2,970	1,300	1,026	1,654
Clubs	1,183	647	1,283	602	582	600	313	823	2,332	1,639
Rentals	3,772	2,050	617	1,271	1,005	275	1,121	50	439	2,119
Total	39,699	32,132	32,553	33,094	33,190	33,088	35,464	34,512	35,306	35,571
Senior Center										
Classes	33,432	34,746	40,845	46,954	53,036	55,168	55,448	52,863	51,933	53,897
Drop-In	313	-	-	-	-	-	-	-	-	-
Total	33,745	34,746	40,845	46,954	53,036	55,168	55,448	52,863	51,933	53,897

Arlington Heights Park District
Facility Attendance Comparisons
Last Ten Years

	98/99	99/00	00/01	01/02	02/03	03/04	04/05	05/06	06/07	07/08
Olympic Basement										
Classes	2,443	5,713	6,416	5,151	3,598	1,719	2,557	5,009	11,637	12,230
Drop-In	85	6,626	20,348	20,386	17,874	611	16,660	15,749	12,368	12,583
Clubs	345	3,259	1,640	4,589	3,066	-	1,840	8,621	7,626	3,558
Rentals	2,276	2,126	4,688	1,583	1,122	-	4,728	1,659	2,020	10,545
Total	5,149	17,724	33,092	31,709	25,660	2,330	25,785	31,038	33,651	38,916
Betsy Ross										
Classes	9,807	24,668	23,192	25,226	30,952	23,464	29,490	29,145	35,493	39,308
Drop-In	35	-	-	-	-	-	-	-	-	-
Total	9,842	24,668	23,192	25,226	30,952	23,464	29,490	29,145	35,493	39,308
C.A.P.										
Classes	119,019	123,824	130,612	127,854	129,173	135,626	129,038	134,259	143,860	142,220
JAZ	-	-	-	-	963	1,440	2,035	1,597	153	-
Total	119,019	123,824	130,612	127,854	130,136	137,066	131,073	135,856	144,013	142,220
Poe School										
Classes	11,758	28,908	18,902	18,633	17,590	14,012	16,864	15,909	20,687	17,532
Drop-In	-	-	-	-	3,000	3,000	-	-	-	-
Total	11,758	28,908	18,902	18,633	20,590	17,012	16,864	15,909	20,687	17,532
Administration Center										
Classes	10,025	4,629	-	6,112	14,591	17,832	13,517	14,577	17,353	16,429
Drop-In/Clubs	5,551	5,951	6,908	4,564	6,434	6,237	4,001	1,406	-	-
Rental	-	-	-	-	-	120	190	60	-	-
Total	15,576	10,580	6,908	10,676	21,025	24,189	17,708	16,043	17,353	16,429
Total All Facilities										
Classes	314,190	353,568	368,473	362,827	390,113	387,138	382,099	393,670	401,290	409,490
Drop-In	25,349	25,325	39,487	37,144	40,171	20,096	36,349	28,452	21,254	25,701
Clubs	6,803	7,430	5,874	7,503	6,511	9,199	6,840	15,321	16,276	8,632
Rentals	14,946	11,249	12,703	6,316	8,114	4,250	13,711	7,277	5,521	20,583
Totals	361,288	397,572	426,537	413,790	444,909	420,683	438,999	444,720	444,341	464,406
Percent Change	3.3%	9.1%	6.8%	-3.1%	7.0%	-5.8%	4.2%	1.3%	-0.1%	4.3%

Arlington Heights Park District
Arlington Lakes Golf Club
Golf Rounds
Ten Year Comparison

Month	1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	5 Year Average
May	9,684	8,870	8,055	8,559	7,628	7,486	6,942	6,728	6,359	7,179	6,939
June	10,377	9,946	9,825	10,145	9,271	10,175	8,907	8,784	7,827	8,000	8,739
July	12,315	10,692	10,644	10,778	10,455	10,080	9,941	9,035	7,816	7,662	8,907
August	10,165	9,392	10,122	9,552	9,572	9,612	8,979	8,369	7,546	6,350	8,171
September	6,711	6,298	5,757	5,124	5,577	5,336	5,515	4,313	4,406	4,274	4,769
October	4,168	4,124	4,357	3,298	2,665	3,745	2,713	2,828	2,125	2,783	2,839
November	2,486	2,859	1,157	3,196	1,139	1,493	1,189	1,038	1,309	893	1,184
December	598	518	78	971	255	1,208	642	133	699	59	548
January *	200	-	-	524	641	211	181	1,325	1,055	599	674
February	-	-	-	-	341	420	189	170	194	-	195
March	1,287	3,536	682	704	1,424	1,494	1,881	1,218	1,107	361	1,212
April	4,713	4,929	5,220	4,153	4,265	3,439	4,700	4,470	2,698	3,580	3,777
Total	62,704	61,164	55,897	57,004	53,233	54,699	51,779	48,411	43,141	41,740	47,954

* includes Chili Open participants

Table 8

Arlington Heights Park District
Recreation Program Fee Analysis
Last Ten Years with Proposed 2009/10

	99/00	00/01	01/02	02/03	03/04	04/05	05/06	06/07	07/08	08/09	09/10	CHG
VISUAL ARTS												
Basic Drawing	37.00	40.00	43.00	45.00	48.00	51.00	54.00	56.00	58.00	61.00	63.00	3.28
Cartoon Drawing	37.00	40.00	43.00	45.00	48.00	51.00	54.00	56.00	58.00	61.00	63.00	3.28
Clayworks-Youth	45.00	52.00	56.00	58.00	62.00	67.00	70.00	73.00	76.00	80.00	86.00	7.50
Creative Kids	33.00	36.00	40.00	42.00	45.00	48.00	50.00	52.00	54.00	56.00	56.00	-
Ishy Squishy	33.00	36.00	40.00	42.00	45.00	48.00	50.00	52.00	54.00	56.00	56.00	-
Multimedia Drawing	37.00	42.00	45.00	45.00	48.00	51.00	54.00	56.00	58.00	61.00	63.00	3.28
Oil Painting	49.00	52.00	54.00	56.00	60.00	64.00	66.00	66.00	68.00	70.00	70.00	-
Ooey Gooey	33.00	36.00	40.00	42.00	45.00	48.00	50.00	52.00	54.00	56.00	56.00	-
Painting with Acrylics	37.00	42.00	45.00	48.00	51.00	54.00	57.00	59.00	62.00	65.00	68.00	4.62
Parent/Tot Art	33.00	36.00	40.00	42.00	45.00	48.00	50.00	52.00	54.00	56.00	56.00	-
PeeWee Picassos	33.00	36.00	40.00	42.00	45.00	48.00	50.00	52.00	54.00	56.00	56.00	-
Pottery (2 hours)	85.00	90.00	95.00	100.00	110.00	120.00	130.00	130.00	135.00	138.00	141.00	2.17
Pottery (3 hours)	-	-	120.00	130.00	140.00	150.00	160.00	160.00	165.00	-	-	-
Tot Crafts	33.00	36.00	40.00	42.00	45.00	48.00	50.00	52.00	54.00	56.00	56.00	-
Winter Adventure - 1 day	-	-	-	-	-	-	30.00	32.00	34.00	37.00	38.00	2.70
Winter Adventure - 2 day	-	-	-	-	-	-	45.00	48.00	50.00	53.00	56.00	5.66
PERFORMING ARTS												
Adult Ballet-8 week program	38.00	42.00	46.00	50.00	55.00	59.00	61.00	63.00	63.00	66.00	68.00	3.03
Adult Ballet-15 week program	72.00	78.00	84.00	94.00	103.00	108.00	112.00	114.00	117.00	121.00	124.00	2.48
Adult Jazz-8 week program	38.00	42.00	46.00	50.00	55.00	59.00	61.00	63.00	63.00	66.00	68.00	3.03
Adult Jazz-15 week program	72.00	78.00	84.00	94.00	103.00	108.00	112.00	114.00	117.00	121.00	124.00	2.48
Adult Tap-8 week program	38.00	42.00	46.00	50.00	55.00	59.00	61.00	63.00	63.00	66.00	68.00	3.03
Adult Tap-15 week program	72.00	78.00	84.00	94.00	103.00	108.00	112.00	114.00	117.00	121.00	124.00	2.48
Adult Pointe-15 week program	-	-	-	-	-	-	-	114.00	118.00	122.00	124.00	1.64
Adult Combinations-8 week program	38.00	42.00	46.00	50.00	55.00	59.00	61.00	63.00	63.00	66.00	68.00	3.03
Adult Combinations-15 week program	72.00	78.00	84.00	94.00	103.00	108.00	112.00	114.00	117.00	121.00	124.00	2.48
Ballet, Tap & Tumbling I -15 week prg	60.00	65.00	70.00	79.00	85.00	89.00	93.00	95.00	98.00	101.00	104.00	2.97
Ballet, Tap & Tumbling II -15 week prg	60.00	65.00	70.00	79.00	85.00	89.00	93.00	95.00	98.00	101.00	104.00	2.97
Ballet, Tap & Tumbling III -15 week prg	68.00	75.00	82.00	90.00	96.00	100.00	104.00	106.00	109.00	112.00	115.00	2.68
Baton	25.00	26.00	27.00	28.00	29.00	30.00	31.00	32.00	33.00	34.00	35.00	2.94
Dance Camp	-	-	-	-	-	-	250.00	255.00	255.00	259.00	262.00	1.16
Fusion	-	-	-	-	140.00	147.00	159.00	162.00	165.00	169.00	174.00	2.96
Intro to Music	32.00	34.00	35.00	36.00	38.00	40.00	42.00	44.00	44.00	46.00	46.00	-
Performance Workshop-(1 hr)-8 wks	91.00	100.00	112.00	46.00	49.00	52.00	56.00	58.00	60.00	63.00	63.00	-
Private Piano - contractual	70.00	70.00	70.00	70.00	70.00	70.00	70.00	70.00	70.00	70.00	70.00	-
Playtime Theatre	32.00	36.00	38.00	40.00	43.00	46.00	50.00	52.00	54.00	57.00	57.00	-
Synergy	-	-	-	-	170.00	178.00	188.00	192.00	195.00	205.00	211.00	2.93
Youth Acting	36.00	40.00	44.00	46.00	49.00	52.00	56.00	58.00	60.00	63.00	63.00	-
Youth Ballet-15 week program	68.00	75.00	81.00	90.00	96.00	100.00	104.00	106.00	109.00	113.00	116.00	2.65

Table 8

Arlington Heights Park District
Recreation Program Fee Analysis
Last Ten Years with Proposed 2009/10

	99/00	00/01	01/02	02/03	03/04	04/05	05/06	06/07	07/08	08/09	09/10	CHG
PERFORMING ARTS												
Youth Jazz-15 week program	68.00	75.00	81.00	90.00	96.00	100.00	104.00	106.00	109.00	113.00	116.00	2.65
Youth Tap-15 week program	68.00	75.00	81.00	90.00	96.00	100.00	104.00	106.00	109.00	113.00	116.00	2.65
Youth Combinations-15 week program	68.00	75.00	81.00	90.00	96.00	100.00	104.00	106.00	109.00	113.00	116.00	2.65
GENERAL PRE-SCHOOL/INFANT												
Adult & Tot Sports Stop	34.00	36.00	38.00	40.00	42.00	44.00	46.00	46.00	48.00	49.00	54.00	10.20
Infant Programs	31.00	35.00	37.00	39.00	41.00	43.00	45.00	47.00	49.00	50.00	51.00	2.00
Kaleidoscopes												
3 hrs./day - 2 days/wk.	115.00	120.00	128.00	139.00	156.00	169.00	187.00	195.00	205.00	211.00	217.00	2.84
2 1/2 hrs./day - 2 days/wk.	96.00	102.00	109.00	119.00	133.00	141.00	156.00	162.00	170.00	175.00	180.00	2.86
2 1/2 hrs./day - 3 days/wk.	144.00	149.00	159.00	172.00	193.00	212.00	234.00	244.00	256.00	264.00	272.00	3.03
3 hrs./day - 3 days/wk.	173.00	179.00	191.00	206.00	231.00	254.00	281.00	292.00	307.00	316.00	325.00	2.85
Mini Gym/Motor Midgets	33.00	37.00	39.00	41.00	43.00	45.00	47.00	49.00	51.00	53.00	54.00	1.89
Preschool												
2 days/wk; 3-4 yrs w/Aide	440.00	465.00	490.00	525.00	640.00	717.00	803.00	845.00	887.00	914.00	941.00	2.95
3 days/wk; 4-5 yrs; 2 1/2 hrs w/Aide	725.00	760.00	800.00	856.00	987.00	1,105.00	1,238.00	1,288.00	1,365.00	1,406.00	1,450.00	3.13
Kidnastics	34.00	36.00	38.00	40.00	42.00	44.00	46.00	46.00	48.00	49.00	49.00	-
Twice as Nice	55.00	60.00	63.00	65.00	67.00	70.00	79.00	81.00	83.00	85.00	86.00	1.18
What's Cooking	35.00	38.00	40.00	42.00	44.00	48.00	52.00	54.00	56.00	57.00	58.00	1.75
AQUATICS												
Infant/Preschool Swim Lessons	28.00	30.00	33.00	35.00	37.00	39.00	43.00	44.00	46.00	47.00	48.00	2.13
Youth Swim Lessons	35.00	37.00	41.00	44.00	46.00	51.00	54.00	55.00	58.00	61.00	63.00	3.28
Adult Swim Lessons	35.00	37.00	41.00	44.00	46.00	51.00	54.00	55.00	58.00	61.00	63.00	3.28
Muskie Swim Team-Summer	140.00	147.00	164.00	175.00	189.00	189.00	205.00	230.00	242.00	252.00	252.00	-
Muskie Swim Team-Winter 8 & under	170.00	178.00	198.00	212.00	212.00	212.00	212.00	247.00	267.00	275.00	275.00	-
Muskie Swim Team-Winter 9 & 10	205.00	215.00	240.00	257.00	257.00	257.00	272.00	277.00	285.00	294.00	294.00	-
Muskie Swim Team-Winter 11 & 12	215.00	226.00	252.00	277.00	277.00	277.00	309.00	319.00	329.00	339.00	349.00	2.95
Muskie Swim Team-Winter 13 - 18	235.00	235.00	262.00	288.00	288.00	288.00	330.00	420.00	454.00	490.00	504.00	2.86
Inter-Park Swim Team	70.00	74.00	83.00	95.00	105.00	116.00	121.00	123.00	129.00	135.00	140.00	3.70
Pre-beginners	43.00	45.00	50.00	53.00	53.00	53.00	56.00	57.00	60.00	61.00	63.00	3.28
Stroke Clinic - Youth	45.00	47.00	52.00	55.00	55.00	73.00	75.00	76.00	79.00	81.00	83.00	2.47
Aqua-Fitness - Pay at the Door	-	-	-	-	-	-	5.50	6.00	6.25	6.25	6.50	4.00
Aqua-Fitness - 5 coupons	-	-	-	-	-	-	25.00	26.00	28.00	29.00	30.00	3.45
Aqua-Fitness - 10 coupons	38.00	42.00	47.00	47.00	50.00	50.00	50.00	51.00	54.00	55.00	57.00	3.64
Aqua Fitness - 30 coupons	73.00	79.00	88.00	98.00	NA	144.00	150.00	NA	NA	NA	165.00	NA
Aqua Fitness - 20 coupons	62.00	63.00	70.00	75.00	80.00	96.00	100.00	100.00	105.00	105.00	110.00	4.76
Diving	35.00	37.00	41.00	44.00	48.00	53.00	56.00	57.00	60.00	61.00	63.00	3.28

Table 8

Arlington Heights Park District
Recreation Program Fee Analysis
Last Ten Years with Proposed 2009/10

	99/00	00/01	01/02	02/03	03/04	04/05	05/06	06/07	07/08	08/09	09/10	CHG
VARIED INTEREST												
Arts Alive Camp - 1 day/wk. 1.75 hrs 3.5-5 yrs	38.00	44.00	46.00	48.00	48.00	52.00	56.00	58.00	61.00	65.00	65.00	-
Arts Alive Camp - 1 day/wk. 2.5 hrs 5-7 yrs.	-	-	-	-	-	68.00	72.00	74.00	77.00	81.00	81.00	-
Arts Alive Camp - 2 days/wk. 5-7 yrs	78.00	84.00	90.00	95.00	102.00	110.00	118.00	120.00	123.00	127.00	130.00	2.36
Arts Alive Camp - 2 days/wk. 7-9 yrs	-	-	-	-	-	110.00	118.00	120.00	123.00	127.00	130.00	2.36
Babysitting	28.00	40.00	42.00	44.00	46.00	47.00	48.00	49.00	50.00	51.00	52.00	1.96
Day Camp	155.00	165.00	180.00	193.00	206.00	216.00	234.00	244.00	254.00	261.00	268.00	2.68
Dog Obedience	34.00	37.00	39.00	45.00	47.00	49.00	51.00	52.00	54.00	55.00	60.00	9.09
Garden Plots	35.00	35.00	37.00	39.00	41.00	43.00	45.00	46.00	47.00	49.00	50.00	2.04
Nothing But Net	-	-	-	-	-	-	46.00	46.00	48.00	49.00	49.00	-
Pee Wee Sportsters	34.00	36.00	38.00	40.00	40.00	42.00	44.00	44.00	44.00	44.00	44.00	-
Safety Town - 1 week program	-	-	-	-	37.00	40.00	45.00	45.00	48.00	49.00	49.00	-
School's Out Camp	-	-	98.00	100.00	104.00	108.00	115.00	115.00	46.00	49.00	49.00	-
Sporting Encounters	34.00	36.00	38.00	40.00	42.00	44.00	46.00	46.00	48.00	49.00	49.00	-
Sportsters Camp	45.00	48.00	48.00	54.00	54.00	56.00	58.00	58.00	44.00	44.00	44.00	-
Sportsters/Pee Wee Sportsters	34.00	36.00	38.00	40.00	42.00	44.00	46.00	46.00	48.00	44.00	44.00	-
Start Smart Golf	-	-	-	-	-	-	46.00	46.00	48.00	44.00	44.00	-
Vacation Camp - 2 day	28.00	29.00	30.00	35.00	38.00	40.00	43.00	45.00	47.00	48.00	49.00	2.08
Children At Play (C.A.P.)												
Before & Aft. 4-5 days/wk.	1,675.00	1,732.00	1,775.00	1,775.00	1,854.00	1,890.00	2,007.00	2,070.00	2,142.00	2,142.00	2,142.00	-
Second Child Discount	1,508.00	1,559.00	1,595.00	1,595.00	1,665.00	1,701.00	1,809.00	1,863.00	1,926.00	1,926.00	1,926.00	-
Before School 4-5 days/wk.	734.00	788.00	825.00	825.00	864.00	882.00	927.00	927.00	990.00	990.00	990.00	-
Second Child Discount	661.00	709.00	745.00	745.00	774.00	792.00	837.00	837.00	891.00	891.00	891.00	-
After School 4-5 days/wk.	1,247.00	1,247.00	1,247.00	1,220.00	1,220.00	1,220.00	1,224.00	1,224.00	1,233.00	1,233.00	1,233.00	-
Second Child Discount	1,123.00	1,123.00	1,123.00	1,101.00	1,101.00	1,101.00	1,098.00	1,098.00	1,107.00	1,107.00	1,107.00	-
Before & Aft. 1-3 days/wk.	1,099.00	1,124.00	1,150.00	1,150.00	1,251.00	1,287.00	1,359.00	1,386.00	1,485.00	1,485.00	1,485.00	-
Second Child Discount	989.00	1,012.00	1,035.00	1,035.00	1,125.00	1,161.00	1,224.00	1,251.00	1,341.00	1,341.00	1,341.00	-
Before School 1-3 days/wk.	477.00	500.00	510.00	510.00	558.00	576.00	603.00	621.00	666.00	666.00	666.00	-
Second Child Discount	429.00	450.00	460.00	460.00	504.00	522.00	549.00	558.00	594.00	594.00	594.00	-
After School 1-3 days/wk.	749.00	749.00	749.00	729.00	774.00	801.00	801.00	819.00	828.00	828.00	828.00	-
Second Child Discount	674.00	674.00	674.00	658.00	696.00	720.00	720.00	738.00	747.00	747.00	747.00	-
PM Camp - 3 hrs	145.00	160.00	185.00	200.00	248.00	265.00	280.00	294.00	294.00	313.00	313.00	-

Table 8

Arlington Heights Park District
Recreation Program Fee Analysis
Last Ten Years with Proposed 2009/10

	99/00	00/01	01/02	02/03	03/04	04/05	05/06	06/07	07/08	08/09	09/10	CHG
OLDER ADULT PROGRAMS												
Art - Knitting	-	-	-	-	-	-	-	27.00	48.00	50.00	52.00	4.00
Art - Oil Painting (includes supplies)	48.00	51.00	54.00	59.00	67.00	69.00	71.00	73.00	75.00	77.00	79.00	2.60
Art - Quilting - Volunteer Instructors	18.00	21.00	22.00	23.00	24.00	25.00	26.00	27.00	28.00	29.00	30.00	3.45
Art - Sketch and Paint (includes supplies)	48.00	51.00	54.00	59.00	67.00	69.00	71.00	73.00	75.00	-	-	-
Art - Watercolors (includes supplies)	48.00	51.00	54.00	59.00	67.00	69.00	71.00	73.00	75.00	77.00	79.00	2.60
Bridge	24.00	27.00	30.00	32.00	35.00	37.00	38.00	39.00	40.00	42.00	44.00	4.76
Dance - Ballroom/Tango	21.00	24.00	27.00	29.00	32.00	33.00	34.00	36.00	38.00	41.00	44.00	7.32
Dance - Line Dance 70-30	-	-	-	-	-	6.00	6.00	6.00	6.00	6.00	7.00	16.67
Dance - Line Dance 75-25	3.00	3.00	3.00	3.25	3.50	3.75	4.25	4.50	5.00	5.50	6.00	9.09
Dance - Round 60/40	-	4.00	4.00	4.00	4.25	4.50	4.75	5.00	5.00	5.50	6.00	9.09
Dance - Square 70-30	-	-	-	-	-	5.00	5.00	5.00	6.00	6.00	6.00	-
Dance - Tap	-	-	-	-	-	-	-	-	39.00	42.00	45.00	7.14
Fitness - Tai Chi - 8 weeks	15.00	18.00	21.00	25.00	29.00	33.00	35.00	37.00	39.00	42.00	45.00	7.14
Fitness - Yoga	21.00	23.00	26.00	32.00	43.00	47.00	50.00	53.00	56.00	59.00	62.00	5.08
Fitness - Yoga - chair	-	-	-	-	25.00	26.00	29.00	35.00	38.00	41.00	44.00	7.32
Fitness - Yogacise	-	-	-	-	-	-	-	-	38.00	41.00	44.00	7.32
Fitness Center - Membership AAC	125.00	125.00	125.00	125.00	135.00	135.00	135.00	137.00	137.00	141.00	145.00	2.84
Fun & Fitness - 16classes, from 20 classes	40.00	20x's/45	20x's/50	20x's/50	16x's/50	16x's/50	15x50	14x50	15/55	15/55	15/60	-
Fun & Fitness - Annual	125.00	150.00	165.00	175.00	180.00	185.00	184.00	187.00	188.00	189.00	190.00	0.53
Fun & Fitness and ACC Combo Pass	-	240.00	240.00	240.00	245.00	250.00	250.00	255.00	255.00	260.00	265.00	1.92
Fun & Fitness - Unlimited 6 mos Membership	-	-	-	-	-	-	100.00	102.00	102.00	105.00	108.00	2.86
Fun & Fitness - 6 mos Membership/AAC	-	-	-	-	-	-	75.00	77.00	77.00	80.00	83.00	3.75
Fun & Fitness & AAC 6 mos Combo Pass	-	-	-	-	-	-	150.00	152.00	152.00	154.00	156.00	1.30
Tour Membership-Annual	10.00	15.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	-
Woodcarving (Volunteer Instructor)	25.00	25.00	26.00	26.00	27.00	28.00	29.00	30.00	31.00	32.00	33.00	3.13
Woodshop Punch Pass	-	-	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	-
Woodshop Punch Pass - daily	-	-	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	10.00	25.00
POOL ADMISSIONS												
Annual Swim Pass - Res. Family	113.00	118.00	132.00	144.00	158.00	180.00	185.00	190.00	199.50	205.00	211.00	2.93
Annual Swim Pass - Res. Ind.	65.00	68.00	76.00	83.00	91.00	104.00	107.00	110.00	115.50	120.00	124.00	3.33
Annual Swim Pass - NR Family	145.00	203.00	226.00	246.00	270.00	283.00	292.00	299.00	314.00	323.00	333.00	3.10
Annual Swim Pass - NR Ind.	86.00	120.00	134.00	146.00	160.00	168.00	173.00	178.00	187.00	193.00	199.00	3.11
Summer Swim Pass - Res. Family	97.00	102.00	114.00	124.00	136.00	148.00	160.00	165.00	173.00	178.00	183.00	2.81
Summer Swim Pass - Res. Ind.	50.00	52.00	58.00	63.00	69.00	75.00	81.00	83.00	87.00	90.00	93.00	3.33

Table 8

Arlington Heights Park District
Recreation Program Fee Analysis
Last Ten Years with Proposed 2009/10

	99/00	00/01	01/02	02/03	03/04	04/05	05/06	06/07	07/08	08/09	09/10	CHG
POOL ADMISSIONS												
Summer Swim Pass - NR Family	126.00	158.00	176.00	192.00	211.00	232.00	251.00	258.00	271.00	279.00	287.00	2.87
Summer Swim Pass - NR Ind.	71.00	99.00	99.00	108.00	119.00	125.00	135.00	139.00	146.00	150.00	155.00	3.33
Winter Swim Pass - Res. Family	103.00	108.00	120.00	131.00	144.00	144.00	144.00	144.00	149.65	154.00	159.00	3.25
Winter Swim Pass - Res. Ind.	56.00	59.00	66.00	72.00	79.00	82.00	82.00	82.00	86.65	89.00	92.00	3.37
Winter Swim Pass - NR Family	136.00	170.00	190.00	207.00	228.00	228.00	228.00	228.00	235.00	242.00	249.00	2.89
Winter Swim Pass - NR Ind.	77.00	96.00	107.00	117.00	129.00	129.00	135.00	135.00	140.00	144.00	148.00	2.78
Coupon Books - Resident	15.00	16.00	35.00	40.00	45.00	45.00	47.50	50.00	50.00	50.00	52.50	5.00
Babysitter Pass - Resident	-	-	-	25.00	30.00	30.00	35.00	36.00	38.00	39.00	40.00	2.56
Babysitter Pass - Non Resident	-	-	-	37.50	44.00	44.00	50.00	52.00	54.60	56.00	58.00	3.57
Daily Admission - Evenings Res	1.00	1.00	1.00	1.00	2.00	2.00	2.25	2.25	2.25	2.25	2.50	11.11
Daily Admission - Evenings Non Res	1.00	1.00	1.00	2.00	4.00	4.00	4.25	4.25	4.25	4.25	4.50	5.88
Daily Admission - Res.	3.50	3.50	3.50	4.00	4.50	4.50	4.75	5.00	5.00	5.00	5.25	5.00
Daily Admission - NR	3.50	6.00	6.00	7.00	7.00	7.00	7.25	7.50	7.50	7.50	7.75	3.33
AM Wading Pool - Resident	-	-	-	2.00	2.50	2.50	2.75	3.00	3.00	3.00	3.25	8.33
AM Wading Pool - Non Resident	-	-	-	4.00	4.50	4.50	4.75	5.00	5.00	5.00	5.25	5.00
Olympic: Lap/Senior Swim - Resident	-	-	-	-	-	2.00	2.25	2.50	2.50	2.50	2.75	10.00
Olympic: Lap/Senior Swim - Non Res.	-	-	-	-	-	4.25	4.25	4.50	4.50	4.50	4.75	5.56
MUSEUM												
General Museum Classes												
Antiques	40.00	44.00	45.00	46.00	46.00	47.00	47.00	47.00	47.00	47.00	48.00	2.13
Appraise the Past	-	-	-	-	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-
Children's Craft Classes	12.00	13.00	14.00	14.00	15.00	15.00	15.00	15.00	15.00	16.00	16.00	-
Chores Workshop	3.00	3.00	3.50	4.00	4.00	4.25	4.25	4.50	4.50	4.75	4.75	-
High Tea at Banta - Adult	13.00	14.00	14.00	14.50	15.00	17.00	17.00	17.00	18.00	18.00	19.00	5.56
Seasonal Children's Classes	-	-	-	-	18.00	18.00	18.00	19.00	19.00	19.00	22.00	15.79
Special Event - Adult - (Irish Fest-Friday)	-	-	-	-	-	-	5.00	5.00	5.00	7.00	7.00	-
Special Event - Adult - (Irish Fest-Saturday)	-	5.00	6.00	6.00	7.00	7.00	8.00	8.00	8.00	8.00	8.00	-
Special Event - Child - (Irish Fest-Friday)	-	-	-	-	-	-	Free	Free	Free	Free	Free	-
Special Event - Child - (Irish Fest-Saturday)	-	3.00	4.00	4.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	-
Tollhouse Cookie House	14.00	15.00	16.00	17.00	17.50	18.00	18.00	18.00	18.00	18.00	19.00	5.56
School Scout Programs												
Coloring Book/Local History	-	-	-	2.00	2.50	3.00	3.00	3.00	3.50	3.50	4.00	14.29
Garden Tour	-	-	-	2.00	2.50	2.50	2.50	2.75	3.00	3.25	3.25	-
Homesteading Days	3.25	3.25	3.50	3.50	4.00	4.00	4.00	4.25	4.50	4.50	5.00	11.11
House Tour / Mural Program	-	-	-	-	-	-	-	-	3.00	3.00	4.00	33.33
If I Had a Hammer (Scouts)	14.00	15.00	15.00	15.00	15.50	15.50	16.00	16.00	16.00	16.00	16.50	3.13
Juliette Low/Brownie Program	-	-	-	-	3.50	3.75	3.75	4.00	4.50	4.50	5.00	11.11
Juliette Low/Junior Program	-	-	-	-	5.00	5.25	5.25	5.25	5.50	5.50	5.50	-

Table 8

Arlington Heights Park District
Recreation Program Fee Analysis
Last Ten Years with Proposed 2009/10

	99/00	00/01	01/02	02/03	03/04	04/05	05/06	06/07	07/08	08/09	09/10	CHG
School Scout Programs												
Movin West	3.00	3.00	3.25	3.50	4.00	4.00	4.00	4.00	4.50	4.50	4.50	-
Nature Program (self-directed)	-	-	-	-	2.00	2.25	2.25	2.50	2.50	2.50	2.50	-
Old Fashioned Games (90 minutes)	3.00	3.00	3.50	4.00	4.00	4.25	4.25	4.50	4.25	4.25	5.00	17.65
Pioneer Day	3.50	3.50	4.00	4.00	5.00	5.00	5.00	5.50	5.50	6.00	6.00	-
Pioneers (Kindergarten)	-	3.00	3.00	3.00	3.25	3.50	3.50	3.50	3.50	3.50	3.75	7.14
Preschool Pioneers (3-4)	2.00	2.25	2.25	2.50	2.75	3.00	3.00	3.00	3.25	3.25	3.50	7.69
Preschool Pioneers (4-5)	2.50	2.75	2.75	3.00	3.00	3.25	3.25	3.25	3.50	3.50	3.75	7.14
Root Beer Days	3.50	3.50	4.00	4.25	5.00	5.00	5.00	5.25	5.25	5.50	5.50	-
Safety Tool Workshop	7.00	8.00	8.00	10.00	10.00	11.00	11.00	12.00	12.00	12.00	13.00	8.33
Toys'n Dolls Workshop	3.00	3.00	3.50	4.00	4.25	4.50	4.50	4.50	5.00	5.00	5.50	10.00
Walk the Potawatomi Trail	3.00	4.00	4.00	4.25	4.25	4.50	4.50	4.50	4.75	5.00	5.00	-
LAKE ARLINGTON												
All Day Sailing Camp - 1 Week	122.00	150.00	150.00	155.00	160.00	165.00	170.00	175.00	180.00	185.00	190.00	2.70
All Day Sailing Camp - 2 Weeks	195.00	250.00	250.00	255.00	260.00	265.00	270.00	275.00	280.00	290.00	295.00	1.72
Climb, Canoe, Fish - 2 Days	69.00	75.00	75.00	75.00	80.00	80.00	85.00	85.00	85.00	95.00	95.00	-
Daily Launch-NR-Weekday	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	-
Daily Launch-NR-Weekend	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	-
Daily Launch-Res.-Weekday	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	-
Daily Launch-Res.-Weekend	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	-
Half Day Sailing Camp - 2 Weeks	122.00	150.00	150.00	155.00	160.00	165.00	170.00	175.00	180.00	185.00	185.00	-
Paddleboat Rental-Weekday-1 hr.	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	16.00	16.00	-
Paddleboat Rental-Weekday-l/2 hr.	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	9.00	9.00	-
Paddleboat Rental-Weekend-1 hr.	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	16.00	16.00	-
Paddleboat Rental-Weekend-1/2 hr.	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	9.00	9.00	-
Sailboat Rental-Punch Card (5-1 hr rentals)	-	-	-	60.00	60.00	80.00	100.00	100.00	100.00	100.00	100.00	-
Sailboat Rental-Weekday	20.00	20.00	20.00	20.00	20.00	20.00	25.00	25.00	25.00	25.00	25.00	-
Sailboat Rental-Weekend	20.00	20.00	20.00	20.00	20.00	20.00	25.00	25.00	25.00	25.00	25.00	-
Sailing Lessons - Semi-Private	38.00	38.00	NA	38.00	38.00	38.00	40.00	40.00	40.00	40.00	110.00	175.00
Sailing Lessons-Family (incl 2 people)	99.00	99.00	50.00	55.00	55.00	55.00	60.00	70.00	70.00	75.00	75.00	-
Sailing Lessons-Private 1 person	25.00	25.00	50.00	50.00	50.00	50.00	55.00	55.00	55.00	55.00	55.00	-
Season Sticker-NR	60.00	60.00	60.00	60.00	60.00	60.00	65.00	65.00	65.00	65.00	65.00	-
Season Sticker-Res.	40.00	40.00	40.00	40.00	40.00	40.00	45.00	45.00	45.00	45.00	45.00	-
Storage-All Year-NR	200.00	200.00	205.00	205.00	205.00	205.00	210.00	210.00	210.00	215.00	215.00	-
Storage-All Year-Res.	180.00	180.00	185.00	185.00	185.00	185.00	190.00	190.00	190.00	195.00	195.00	-
Storage-Summer Res. (top rack)	100.00	100.00	105.00	105.00	105.00	105.00	105.00	105.00	105.00	110.00	110.00	-
Storage-Summer-NR (2 bottom racks)	150.00	150.00	155.00	155.00	155.00	155.00	160.00	160.00	160.00	165.00	165.00	-
Storage-Summer-NR(top rack)	120.00	120.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	130.00	130.00	-
Storage-Summer-Res. (2 bottom racks)	120.00	120.00	125.00	125.00	125.00	125.00	130.00	130.00	130.00	135.00	135.00	-

Table 8

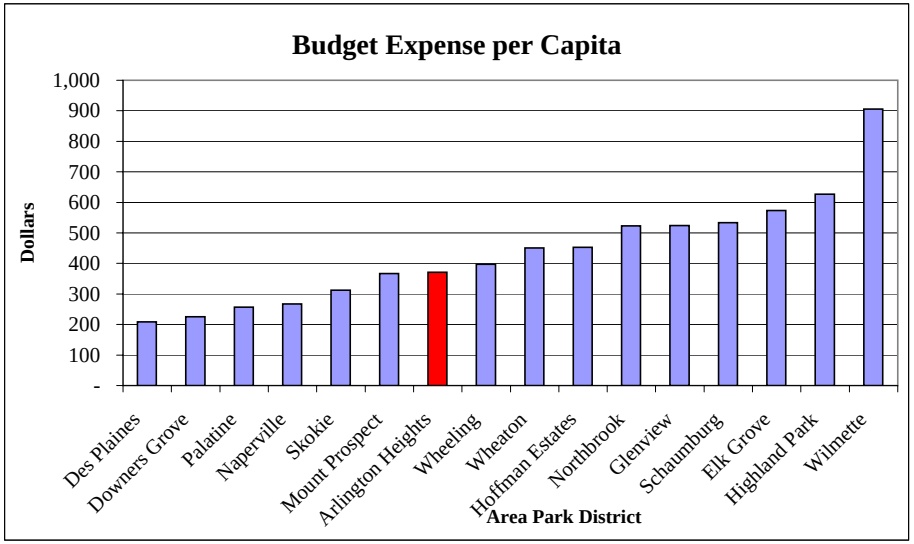
Arlington Heights Park District
Recreation Program Fee Analysis
Last Ten Years with Proposed 2009/10

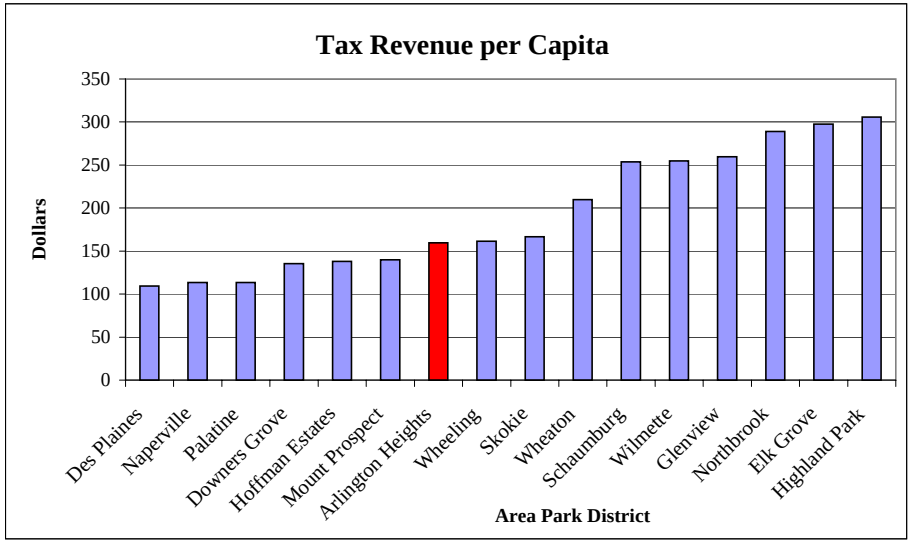
	99/00	00/01	01/02	02/03	03/04	04/05	05/06	06/07	07/08	08/09	09/10	CHG
LAKE ARLINGTON												
Storage-Winter	125.00	125.00	130.00	130.00	130.00	130.00	130.00	130.00	130.00	135.00	135.00	-
Taste of Sailing	53.00	55.00	55.00	60.00	65.00	70.00	75.00	76.00	77.00	78.00	78.00	-
Tennis, Golf, Sail Camp - 3 Weeks	230.00	210.00	215.00	220.00	225.00	225.00	230.00	230.00	235.00	240.00	-	-
ATHLETICS & EXERCISE												
Group Fitness												
Group Fitness (at door)	4.50	5.00	5.00	6.00	7.00	7.00	7.00	8.00	8.00	8.00	8.00	-
1 class/wk.	41.00	42.00	44.00	46.00	47.00	57.00	58.00	60.00	62.00	63.00	65.00	3.17
1.5 class/wk.	-	-	-	-	-	73.00	74.00	78.00	80.00	82.00	84.00	2.44
2 classes/wk.	60.00	63.00	65.00	67.00	69.00	82.00	84.00	92.00	95.00	98.00	100.00	2.04
3 classes/wk.	77.00	79.00	83.00	85.00	88.00	103.00	105.00	115.00	120.00	125.00	127.00	1.60
4 classes/wk.	98.00	100.00	102.00	NA	NA	NA	NA	140.00	150.00	160.00	162.00	1.25
Miscellaneous Sports												
Advanced Bulls	36.00	37.00	38.00	40.00	42.00	44.00	46.00	47.00	48.00	49.00	50.00	2.04
Basketball-Adult	485.00	485.00	490.00	500.00	525.00	525.00	535.00	540.00	545.00	550.00	560.00	1.82
Basketball-Youth	48.00	55.00	62.00	65.00	68.00	71.00	72.00	73.00	75.00	76.00	78.00	2.63
Football-Mens'	435.00	445.00	450.00	500.00	550.00	600.00	600.00	600.00	615.00	620.00	625.00	0.81
High School Baseball	46.00	55.00	950.00	950.00	1,000.00	1,000.00	1,000.00	1,050.00	1,050.00	1,075.00	1,100.00	2.33
High School Volleyball Leagues	160.00	170.00	180.00	190.00	200.00	200.00	210.00	210.00	215.00	220.00	225.00	2.27
Hoops & Headers	125.00	130.00	130.00	130.00	135.00	150.00	155.00	160.00	165.00	175.00	180.00	2.86
Mini/Jr. Bulls	27.00	28.00	30.00	32.00	34.00	36.00	38.00	39.00	40.00	41.00	42.00	2.44
Soccer-Travel	70.00	75.00	80.00	85.00	90.00	95.00	100.00	100.00	105.00	110.00	120.00	9.09
Soccer-Youth	29.00	31.00	33.00	35.00	39.00	43.00	46.00	49.00	51.00	55.00	57.00	3.64
T-Ball	41.00	44.00	47.00	50.00	53.00	56.00	59.00	60.00	62.00	64.00	66.00	3.13
Volleyball-CoRec	270.00	270.00	280.00	280.00	290.00	290.00	300.00	300.00	310.00	315.00	320.00	1.59
Youth Volleyball	54.00	54.00	65.00	50.00	60.00	65.00	70.00	73.00	75.00	80.00	82.00	2.50
Softball												
Softball-Mens' 16" "B" League	475.00	475.00	485.00	500.00	510.00	525.00	535.00	540.00	550.00	560.00	570.00	1.79
Softball Mens' 16" "C" League	455.00	455.00	465.00	475.00	485.00	500.00	525.00	530.00	550.00	560.00	570.00	1.79
Melas "A" Leagues	630.00	630.00	650.00	675.00	700.00	710.00	720.00	730.00	750.00	750.00	765.00	2.00
Melas "B" Leagues	600.00	600.00	620.00	675.00	700.00	710.00	720.00	730.00	750.00	750.00	765.00	2.00
Melas "C" Leagues	580.00	580.00	600.00	675.00	700.00	710.00	720.00	730.00	750.00	750.00	765.00	2.00
Melas Co-Ed Leagues	580.00	580.00	600.00	675.00	700.00	710.00	720.00	730.00	750.00	750.00	765.00	2.00
Gymnastics												
1 Day/Wk. - 1 hr/wk	64.00	68.00	76.00	80.00	82.00	88.00	92.00	95.00	162.00	178.00	178.00	-
Preschool Gymnastics	60.00	60.00	62.00	70.00	72.00	88.00	92.00	95.00	162.00	178.00	178.00	-
Karate-Pre	73.00	73.00	83.00	86.00	90.00	90.00	91.00	95.00	105.00	108.00	112.00	3.70
Karate-Youth	73.00	73.00	83.00	86.00	90.00	90.00	91.00	95.00	105.00	108.00	112.00	3.70
Karate-Adult	102.00	102.00	107.00	128.00	134.00	134.00	137.00	140.00	148.00	152.00	158.00	3.95

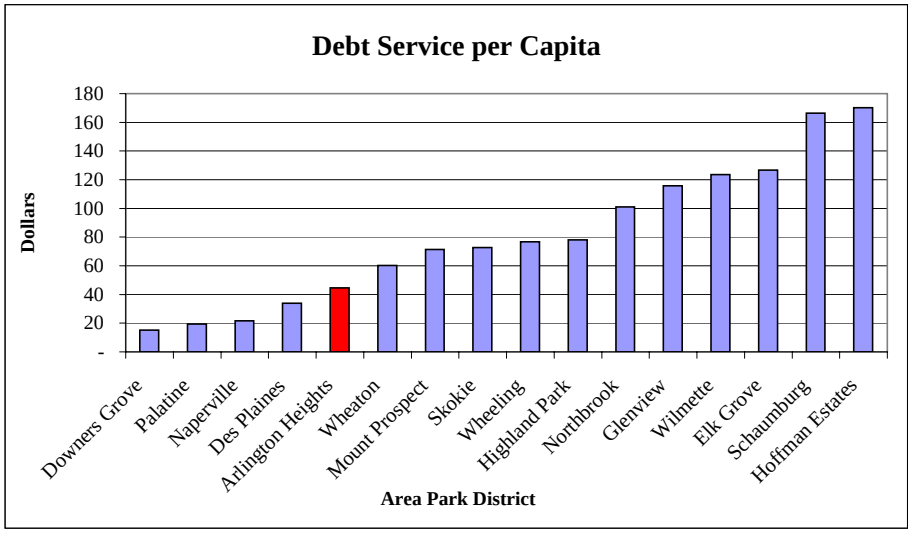
Arlington Heights Park District
Area Park District Comparisons
Most Recent Budgets

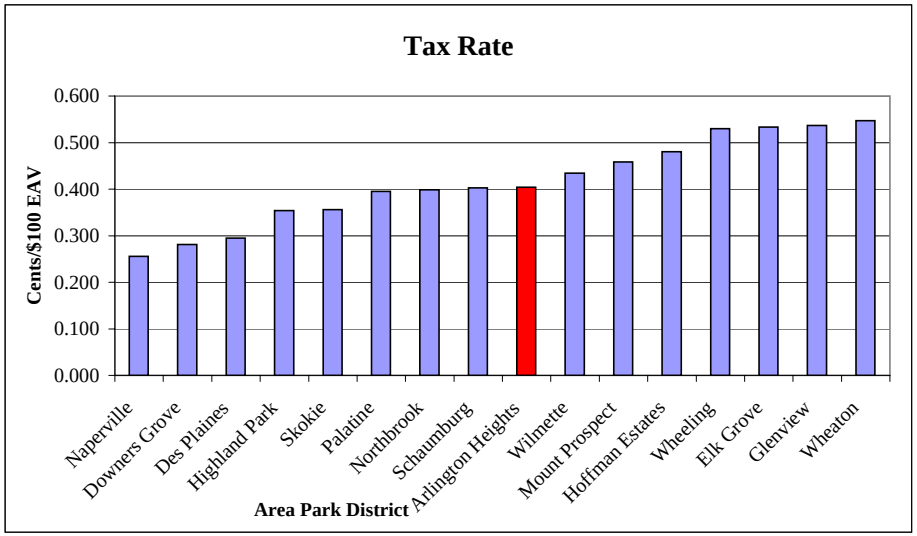
	Population	Budget Expense	Budget Per Capita	Tax Revenue	% Taxes of Total Revenue	Tax Revenue Per Capita	Debt Service	Debt Service Per Capita	Tax Rate /$100 of EAV
Arlington Heights	76,958	28,564,290	371.17	12,282,911	51.6%	159.61	3,440,259	44.70	0.404
Des Plaines	57,280	11,930,751	208.29	6,269,064	52.8%	109.45	1,945,920	33.97	0.295
Downers Grove	48,995	11,042,870	225.39	6,633,484	58.3%	135.39	739,559	15.09	0.281
Elk Grove	34,727	19,927,672	573.84	10,333,084	53.9%	297.55	4,398,644	126.66	0.533
Glenview	52,705	27,609,235	523.84	13,688,353	48.1%	259.72	6,097,170	115.68	0.537
Highland Park	31,365	19,668,187	627.07	9,592,871	47.1%	305.85	2,448,380	78.06	0.354
Hoffman Estates	52,479	23,742,592	452.42	7,245,204	42.4%	138.06	8,936,054	170.28	0.481
Mount Prospect	57,024	20,943,221	367.27	7,971,651	56.2%	139.79	4,068,501	71.35	0.459
Naperville	141,600	37,784,059	266.84	16,050,850	54.3%	113.35	3,051,905	21.55	0.256
Northbrook	34,688	18,132,972	522.74	10,030,137	53.1%	289.15	3,502,823	100.98	0.399
Palatine	80,000	20,532,392	256.65	9,081,150	49.8%	113.51	1,553,813	19.42	0.396
Schaumburg	72,690	38,814,174	533.97	18,436,156	59.0%	253.63	12,100,514	166.47	0.403
Skokie	63,348	19,775,628	312.17	10,548,944	53.1%	166.52	4,603,731	72.67	0.356
Wheaton	61,481	27,734,140	451.10	12,902,528	46.6%	209.86	3,696,496	60.12	0.547
Wheeling	40,331	16,016,363	397.12	6,508,219	66.1%	161.37	3,098,849	76.84	0.530
Wilmette	27,600	25,004,530	905.96	7,031,940	30.2%	254.78	3,408,071	123.48	0.434

Arlington Heights Park District
Area Park District Comparisons
Most Recent Budgets









Source: Illinois Comptroller Website - Local Governement Annual Financial Reports
http://www.comptrollerconnect.ioc.state.il.us/Office/LocalGovt

Appendix

		APPENDIX
Glossary of Terms	276-280	A
Employee Headcount by Type	281	B
Position Status Report	282	C
Part-Time Employee Salary Ranges	283	D
Full-Time Employee Salary Ranges	284	E
Analysis of Employee Wages	285	F
Fund Balance Projections - All Funds	286	G
Schedule of Building Square Footage	287	H
Recommended Roof Improvement Schedule	288	I
Recommended Tennis Court Renovation Schedule	289	J
Recommended Playground Renovation Schedule	290-291	K
2000 U.S. Census Demographics	292	L
Budget Worksheets and Instructions	293-299	M
News Release	300	N
Board Presentation Slide Show	301-332	O

Arlington Heights Park District
Glossary of Terms

Accounting Procedures - All processes, which discover, record, classify, and summarize financial information to produce financial reports and to provide internal control.

Accounting System - The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

Accrual Basis - The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flow.

Activity - The smallest unit of budgetary accountability and control for a specific function within the Park District.

Appropriation - An authorization granted by the Board of Commissioners to make expenditures and to incur obligations for purposes specified in the Budget and Appropriations Ordinance.

Assessed Valuation - A valuation set upon real estate or other property by the County Assessor and the State as a basis for levying taxes.

Assets – Property owned by the District.

Audit - A methodical examination of utilization of resources. It concludes in a written report of its findings. An audit is a test of management's accounting system to determine the extent to which internal accounting controls are both available and being used.

Audit Report - The report prepared by an auditor covering the audit or investigation made. As a rule, the report should include: (a) a statement of the scope of the audit; (b) explanatory comments concerning exceptions by the auditor as to application of generally accepted auditing standards; (c) opinions; (d) explanatory comments (if any) concerning verification procedures; (e) financial statements and schedules; and (f) sometimes statistical tables, supplementary comments, and recommendations. The auditor's signature follows item (c) or (d).

Basis of Accounting – A term used when revenues, expenditures, transfers, assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on the cash, modified accrual or the accrual method.

Bond – A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date in the future (called the maturity date) together with periodic interest a specified rate.

Budget and Appropriation Ordinance – A legal document adopted by the Board authorizing expenditures.

Budget Deficit - For any given year, an excess of budget expenses over budget receipts. The amount of the deficit is the difference between expenses and receipts.

Budget Surplus - For any given year, an excess of budget receipts over budget expenses. The amount of the surplus is the difference between receipts and expenses.

Capital Budget - A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of the complete annual budget, which includes both operating and capital outlays. The capital budget should be based on a capital improvement program (CIP).

Arlington Heights Park District
Glossary of Terms

Capital Improvement Program - A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

Capital Improvement - Includes any expenditure over $5,000 for repair and replacement of existing infrastructure as well as development of new facilities to accommodate future growth.

Capital Asset (Outlay) - Purchase of an asset with a value greater than $5,000 that is intended to continue to be held or used for a period greater than three years. Capital Outlay can be land, buildings, machinery, vehicles, furniture, and other equipment.

Capital Projects Fund - A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds, special assessment funds, and trust funds).

Certificate Of Deposit - A negotiable or non-negotiable receipt for monies deposited in a bank or other financial institution for a specified period and specified rate of interest.

Contingency - An appropriation of funds to cover unforeseen events that occur during the fiscal year.

Data Processing - (1) The preparation and handling of information and data source media through prescribed procedures to obtain such end results as classification, problem solution, summarization, and reports. (2) Preparation and handling of financial information wholly or partially by mechanical or electronic means.

Debt Service - Payments of interest and principal on an obligation resulting from the issuance of bonds or other long-term debt.

Debt Service Fund - A fund established to account for the accumulation of resources for, the payment of, general long-term debt principal and interest.

Deficit - (1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during the accounting period.

Depreciation - Expiration in the service life of fixed assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence.

Designated Fund Balance – A portion of fund balance that represents the amount of real estate taxes recognized as revenue, but not collected.

Enterprise Fund - A fund that requires accounting for activities like a business where the results indicate income or loss from operations. The Park District has two Enterprise Funds, they are Heritage Tennis Club and Arlington Lakes Golf Club.

Equalization - The application of a uniform percentage increase or decrease to assessed values of various areas or classes of property to bring assessment levels, on average, to a uniform level of market value.

Equalization Factor (multiplier) -The factor that must be applied to local assessments to bring about the percentage increase or decrease that will result

in an equalized assessed valuation equal to one-third of the market value of the taxable property in a jurisdiction.

Equalized Assessed Valuation (EAV) - The assessed value multiplied by the State equalization factor minus adjustments for exemptions. Taxes are calculated based on this property value.

Expenditures - Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlays.

Expense Category - A means of identifying and analyzing the obligations incurred by the District in terms of the nature of the goods or services purchased (e.g., salaries and wages, supplies, contractual services, repairs, capital outlays) regardless of the function involved or purpose of the programs for which they are used.

Extension - The actual dollar amount billed to the property taxpayers of a district. The County Clerk extends all taxes.

Fiscal Year - A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

Fund - An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Accounting - The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of a fund are accounted for with separate sets of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund Balance - The excess of the District's assets over its liabilities. A negative fund balance is sometimes called a deficit.

General Corporate Fund - The fund used to account for all financial resources except those required to be accounted for in another fund.

General Obligation Bonds - When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds. Sometimes the term is also used to refer to bonds which are to be repaid from taxes and other general revenues.

Goals - Describe specific plans a department or agency has for upcoming and future years to implement Strategic Plan priorities. Goals identify intended end results, but are often ongoing and may not be achieved in one year.

Governmental Accounting Standards Board (GASB) - The ultimate authoritative body that sets accounting and financial reporting standards for state and local governments.

Government Finance Officers Association (GFOA) - An association of public finance professionals that have played a major role in the development and promotion of GAAP for state and local government since its inception in 1906.

Governmental Fund Types - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and trust funds. Under current GAAP, there are four governmental fund types - general, special revenue, debt service and capital projects.

Arlington Heights Park District
Glossary of Terms

Grant - A contribution by a government or other organization to support a particular function. Typically, these contributions are made to the system from the state or federal government or from private foundations.

Inclusion Costs - Expenses associated with the participation of an individual with disabilities in programs.

Income - A term used in proprietary fund type accounting to represent (1) revenues or (2) the excess of revenues over expenses.

Infrastructure -Capital assets such as roads, bridges, and water systems that have a longer life than most capital assets.

Interest Earnings - The earnings from available funds invested during the year in U.S. Treasury Bonds, Certificates of Deposit and other securities as approved in the Board of Park Commissioner's investment policy.

Investments - A security or other asset acquired primarily for the purpose of obtaining income or profit.

Levy - (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.

Liabilities - Debts or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date.

Long Term Debt - Debt with a maturity of more than one year from the original date of issuance.

Maintenance - The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

Modified Accrual Basis - The accrual basis of accounting adapted to the governmental fund type. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current." Expenditures are recognized when the related fund liability is incurred. All governmental funds are accounted for using the modified accrual basis of accounting.

Net Income - Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating expenses, and operating transfers-out.

Non-Referendum Bonds - General Obligation Bonds that can be issued without a referendum based on outstanding debt service extensions when the tax cap went into effect.

Objectives - Objectives are intended to address either a new service or project, or a significant change in focus or priority in response to a special community need or effort to improve services. Objectives are linked to Strategic Plan goals and accomplished in specific well-defined and measurable terms within a specific time frame.

Operating Budget - A financial plan outlining estimated revenues and expenditures and other information for a specified period excluding capital plan revenues and expenses (usually a fiscal year).

Operating Expenses - Fund expenses that are directly related to the fund's primary service activities.

Operating Funds - Resources derived from recurring revenue sources are used to finance ongoing operating expenditures.

Ordinance - A formal legislative enactment by the governing board of the Park District.

Arlington Heights Park District
Glossary of Terms

PDRMA (Park District Risk Management Agency) - An agency that administers a joint risk management pool for government entities. The Park District is a member of PDRMA.

Program - An instructional or functional activity**.**

Property Tax Revenue - Revenue from a tax levied on the equalized assessed value of real property.

Per Capita - A unit of measure that indicates the amount of some quantity per person in the Park District.

Performance Measures - Indication of levels of activity, results of operations or outcomes of operations**.**

Public Hearing – The portions of open meetings held to present evidence and provide information on both sides of an issue.

Receipts - Cash received.

Resources - Total amounts available for appropriation including estimated revenues and beginning fund balances.

Special Revenue Funds - These funds are used to account for proceeds from specific revenue sources (other than capital projects) that are legally restricted to expenditures for specified purposes. Funds included in this fund category are Recreation, Illinois Municipal Retirement, Liability Insurance, Land Dedication, Museum, Public Audit, Forest View Racquet and Fitness Club, Nickol Knoll Golf Club and Special Recreation.

Tax Cap – An abbreviated way of referring to the tax increase limitations imposed by the Property Tax Extension Limitation Law (P. A. 87-17).

Tax Levy - The total amounts to be raised by property taxes for purposes specified in the Tax Levy Ordinance.

Tax Rate - The amount of tax levied for each $100 of assessed valuation.

Undesignated Fund Balance – The balance of net financial resources that are expendable or available for appropriation

User Fee - The payment of a fee for direct receipt of a service by the party benefiting from the service.

Arlington Heights Park District
Employee Headcount by Type

The Arlington Heights Park District has three employee classifications. The first classification is Full-time Employees, which are non-clerical employees who work 2,080 hours per year or clerical employees who work 1,950 hours per year. Full-time employees receive a range of employee benefits, including sick and vacation time and health insurance, and they contribute to and may eventually collect benefits from the Illinois Municipal Retirement Fund (IMRF).

The second classification is Part-time Employees, which consists of Regular Part-time Employees and Short-term Part-time Employees. Regular Part-time Employees are regularly scheduled to work less than forty hours per week in a primary position on a year-round basis. Short-term Part-time Employees are employed to fill a specific position for a seasonal, temporary or limited period of time, generally less than three consecutive quarters during a calendar year. Some Regular Part-time Employees may participate in IMRF, if they work more than 1,000 hours during the calendar year.

The third classification is Part-time Health Insurance Eligible Tennis Professionals. These employees are employed as tennis professionals and are scheduled to work at least 1,450 court hours per calendar year to maintain their eligibility to participate in our group health insurance program. They are included in the Part-time IMRF category in the table below.

EMPLOYEE HEADCOUNT BY TYPE

	Adminis-tration & Finance	Parks and Planning	Recreation and Facilities	Totals
2008-09 Budget				
Full-time-IMRF	22	45	34	101
Part-time-IMRF	6	1	30	37
Part-time Regular and Short-Term-Non-IMRF	22	31	1,025	1078
Totals	**50**	**77**	**1,089**	**1,216**
Year-End Estimate (at 1/23/2009)				
Full-time-IMRF	23	44	34	101
Part-time-IMRF	5	0	30	35
Part-time Regular and Short-Term-Non-IMRF	20	31	1,051	1102
Totals	**48**	**75**	**1,115**	**1,238**
2009-10 Budget				
Full-time-IMRF	22	45	34	101
Part-time-IMRF	6	1	30	37
Part-time Regular and Short-Term-Non-IMRF	22	31	1,065	1118
Totals	**50**	**77**	**1,129**	**1,256**

The Arlington Heights Park District issued 1,238 W-2s to employees who worked for the Park District in 2008. Total hours worked by all staff during 2008 was 539,285 or the equivalent of 259 full-time employees. This is 2,855 more hours and one additional FTE than in 2007.

Arlington Heights Park District
Projected Position Status Report

Appendix C

	Actual					Projected					
	04/05	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	Assumptions
Parks & Planning Department											
Director of Parks and Planning	1	1	1	1	1	1	1	1	1	1	
Superintendent	2	2	2	2	2	2	2	2	2	2	
Park Planner	2	2	2	2	2	2	2	2	2	2	
Maintenance Supervisor II	2	2	2	2	2	2	2	2	2	2	
Maintenance Supervisor I	1	1	1	1	1	1	1	1	1	1	
Maintenance Labor	29	29	29	29	29	29	29	30	30	30	Potential Additonal Park Groundsman
Clerical	1	1	1	1	1	1	1	1	1	1	
Custodians	7	7	7	7	7	7	7	7	7	7	
Total Parks and Planning Department	45	45	45	45	45	45	45	46	46	46	
Finance and Personnel Department											
Director of Finance and Personnel	1	1	1	1	1	1	1	1	1	1	
Superintendent of Human Resources	1	1	1	1	1	1	1	1	1	1	
Accounting Supervisor	1	1	1	1	1	1	1	1	1	1	
MIS Supervisor	1	1	1	1	1	1	1	1	1	1	
Training & Safety Specialist	1	1	1	1	1	1	1	1	1	1	
Account Clerks	6	6	6	6	6	6	6	6	6	6	
Clerical	3	3	3	1	1	1	1	1	1	1	Adm Center Front Desk Stafff moved to Rec & Fac
Courier	1	1	1	1	1	1	1	1	1	1	
Total Finance and Personnel Department	15	15	15	13	13	13	13	13	13	13	
Executive Director's Office											
Executive Director	1	1	1	1	1	1	1	1	1	1	
Supt. of Marketing & Communications	1	1	1	1	1	1	1	1	1	1	
Graphic Communications Specialist	1	1	1	1	1	1	1	1	1	1	
Superintendent of Golf Operations	1	1	1	1	1	1	1	1	1	1	
Maintenance Supervisor I-Golf	2	2	2	2	2	2	2	2	2	2	
Golf Maintenance Labor	3	3	3	3	3	3	3	3	3	3	
Clerical	1	1	1	1	1	1	1	1	1	1	
Total Executive Director's Office	10	10	10	10	10	10	10	10	10	10	
Recreation and Facilities Department											
Director of Recreation and Facilities	1	1	1	1	1	1	1	1	1	1	
Superintendent of Recreation	3	3	3	3	3	3	3	3	3	3	
Recreation Supervisor II	9	9	9	9	9	9	9	10	10	10	Potential General Program/Teen Supervisor
Recreation Supervisor I	6	6	6	6	6	6	6	6	6	6	
Golf Operations Supervisor	2	2	2	2	2	2	2	2	2	2	
Asst. Golf Operations Supervisor	1	1	1	1	1	1	1	1	1	1	
Racquet Club Supervisor	2	2	2	2	2	2	2	2	2	2	
Asst. Racquet Club Supervisor	2	2	2	2	2	2	2	2	2	2	
Clerical	3	3	3	5	5	5	5	5	5	5	Adm Center Front Desk Stafff moved to Rec & Fac
Custodians	3	3	3	3	3	3	3	3	3	3	
Total Recreation and Facilities Department	32	32	32	34	34	34	34	35	35	35	
Total Park District	102	102	102	102	102	102	102	104	104	104	

Arlington Heights Park District
Part-time Employee Salary Ranges
Fiscal Year 2009-10

Categories	Pay Grades	Range	
		Min	Max
Operations Staff I	1-16	7.25	11.00
Operations Staff II	12-32	10.00	15.00
Aquatics I	1-16	7.25	11.00
Aquatics II	12-32	10.00	15.00
Clerical I	1-16	7.25	11.00
Clerical II	12-32	10.00	15.00
Clerical Specialist	28-52	14.00	20.00
Groundsman I	1-16	7.25	11.00
Groundsman II	12-32	10.00	15.00
Groundsman III/Specialist	28-52	14.00	20.00
General Program Instructor	12-72	10.00	25.00
Coordinator	28-172	14.00	50.00
Teaching Pro/Cert. Instructor	32-172	15.00	50.00

Minimum Wage
Staff age 18 or better is $7.75 per hour through June 30, 2009.
Staff under age 18 is $7.25 per hour through June 30, 2009.

Staff age 18 or better will be $8.00 per hour as of July 1, 2009.
Staff under age 18 will be $7.50 per hour as of July 1, 2009.

Arlington Heights Park District
Full-Time Employee Salary Ranges
Fiscal Year 2009/10

Position	Steps	Salary Range
Parks & Planning Department		
Superintendent	203 - 247	62,272 - 96,481
Maintenance Supervisor II	189 - 228	54,174 - 79,861
Maintenance Supervisor I	167 - 206	43,525 - 64,159
Carpenter	174 - 216	46,664 - 70,872
Electrician	174 - 216	46,664 - 70,872
Heating/Plumbing Specialist	174 - 216	46,664 - 70,872
Mechanic	174 - 216	46,664 - 70,872
General Tradesman	163 - 205	41,827 - 63,524
Park Groundsman Specialist	158 - 199	39,797 - 59,843
Park Groundsman III	154 - 192	38,245 - 55,816
Park Groundsman II	149 - 189	36,388 - 54,174
Park Groundsman I	137 - 178	32,293 - 48,559
Park Planner II	183 - 237	51,035 - 87,344
Park Planner I	157 - 195	39,403 - 57,507
Custodian	137 - 176	32,293 - 47,602
Finance & Personnel Department		
Superintendent	203 - 247	62,272 - 96,481
Supervisor II	182 - 237	50,530 - 87,344
Specialists	173 - 223	46,202 - 75,985
Account Clerk III	154 - 198	38,245 - 59,250
Account Clerk II	149 - 187	36,388 - 53,107
Account Clerk I	140 - 178	33,271 - 48,559
Courier	116 - 157	26,205 - 39,403

Position	Steps	Salary Range
Executive Director's Office		
Superintendent	203 - 247	62,272 - 96,481
Specialist	173 - 223	46,202 - 75,985
Director's Secretary	150 - 203	36,752 - 62,272
Recreation & Facilities Department		
Superintendent of Recreation	203 - 247	62,272 - 96,481
Recreation Supervisor II	182 - 237	50,530 - 87,344
Recreation Supervisor I	157 - 195	39,403 - 57,507
Golf Club Manager	182 - 237	50,530 - 87,344
Assistant Golf Club Manager	156 - 195	39,013 - 57,507
Racquet Club Manager	182 - 237	50,530 - 87,344
Assistant Racquet Club Manager	156 - 195	39,013 - 57,507
Racquet Club Coordinator	137 - 178	32,293 - 48,559
Clerical		
Secretary II	150 - 203	36,752 - 62,272
Secretary I	137 - 178	32,293 - 48,559
Clerk/Typist/Receptionist	116 - 157	26,205 - 39,403

Arlington Heights Park District
Analysis of Employee Wages
Fiscal Years Ended April 30, 2007-2010

	Corporate	Recreation	Museum	Arlington Lakes Golf Club	Nickol Knoll Golf Club	Forest View Racquet & Fitness	Heritage Tennis	All Operating Funds Combined
2006/07 Actual								
Full Time	$ 2,267,271	2,075,594	61,594	676,661	47,440	167,758	205,687	5,502,005
Part Time	256,091	3,020,830	56,448	118,950	82,409	239,132	273,451	4,047,311
Total Wages	$ 2,523,362	5,096,424	118,042	795,611	129,849	406,890	479,138	9,549,316
Revenue	$ 5,155,876	8,718,949	137,998	1,168,920	173,493	675,593	935,689	19,255,243
% of Revenue	48.94%	58.45%	85.54%	68.06%	74.84%	60.23%	51.21%	49.59%
2007/08 Actual								
Full Time	$ 2,345,527	2,001,086	61,823	681,434	49,639	185,605	222,755	5,547,869
Part Time	230,767	3,214,843	60,520	134,185	87,763	264,424	252,052	4,244,554
Total Wages	$ 2,576,294	5,215,929	122,343	815,619	137,402	450,029	474,807	9,792,423
Revenue	$ 5,117,166	9,053,467	142,601	1,269,199	196,894	731,221	919,686	19,863,807
% of Revenue	50.35%	57.61%	85.79%	64.26%	69.78%	61.54%	51.63%	49.30%
20008/09 Projected								
Full Time	$ 2,497,318	2,112,307	65,601	692,011	52,706	170,688	243,316	5,833,947
Part Time	267,194	3,286,767	62,044	135,317	86,139	234,083	266,735	4,338,279
Total Wages	$ 2,764,512	5,399,074	127,645	827,328	138,845	404,771	510,051	10,172,226
Revenue	$ 5,259,626	9,234,258	140,789	1,217,981	209,192	693,418	958,398	20,361,674
% of Revenue	52.56%	58.47%	90.66%	67.93%	66.37%	58.37%	53.22%	49.96%
2009/10 Proposed								
Full Time	$ 2,715,230	2,253,812	67,780	716,698	52,706	176,236	251,749	6,234,211
Part Time	280,997	3,394,645	95,060	140,495	85,091	243,945	276,323	4,516,556
Total Wages	$ 2,996,227	5,648,457	129,573	857,193	137,797	420,181	528,072	10,717,500
Revenue	$ 5,590,738	9,539,035	162,840	1,277,752	214,118	720,610	985,780	21,258,067
% of Revenue	53.59%	59.21%	79.57%	67.09%	64.36%	58.31%	53.57%	50.42%

Arlington Heights Park District
Fund Balance Projections
Fiscal Years 04/30/06 through 04/30/10

	General Corporate	Recreation*	IMRF Pension	Liability Insurance	Public Audit	Museum	Debt Service	NWSRA Special Recreation	TOTAL
Fund Balance, 04/30/06	4,293,272	4,400,850	(139,262)	300,811	15,853	126,410	128,381	566,830	9,693,145
Revenues	4,858,680	9,568,035	1,232,989	297,196	29,075	137,998	3,157,234	1,026,661	20,307,868
Expenses	4,189,629	8,871,480	1,183,252	295,954	29,567	155,798	3,156,970	663,425	18,546,075
Net Surplus/(Deficit)	669,051	696,555	49,737	1,242	(492)	(17,800)	264	363,236	1,761,793
Designated Fund Balance	2,092,595	1,321,083	-	-	15,853	50,201	128,645	-	3,608,377
Undesignated Fund Balance	2,869,728	3,776,322	(89,525)	302,053	(492)	58,409	-	930,066	7,846,561
Fund Balance, 04/30/07	4,962,323	5,097,405	(89,525)	302,053	15,361	108,610	128,645	930,066	11,454,938
Revenues	4,837,872	9,981,582	1,365,453	279,294	20,179	142,601	3,094,220	1,047,941	20,769,142
Expenses	5,160,559	9,536,182	1,205,556	286,199	27,772	161,544	3,186,827	959,515	20,524,154
Net Surplus/(Deficit)	(322,687)	445,400	159,897	(6,905)	(7,593)	(18,943)	(92,607)	88,426	244,988
Designated Fund Balance	2,338,644	1,405,984	-	150,193	5,250	52,933	36,038	-	3,989,042
Undesignated Fund Balance	2,300,992	4,136,821	70,372	144,955	2,518	36,734	-	1,018,492	7,710,884
Fund Balance, 04/30/08	4,639,636	5,542,805	70,372	295,148	7,768	89,667	36,038	1,018,492	11,699,926
Revenues	5,000,341	10,136,868	1,436,680	259,285	17,296	140,789	2,990,662	1,194,036	21,175,957
Expenses	4,830,014	9,988,791	1,255,217	275,608	26,200	167,645	2,691,654	1,296,735	20,531,864
Net Surplus/(Deficit)	170,327	148,077	181,463	(16,323)	(8,904)	(26,856)	299,008	(102,699)	644,093
Designated Fund Balance	2,092,568	1,384,847	-	137,421	9,167	52,396	335,046	632,839	4,644,284
Undesignated Fund Balance	2,717,395	4,306,035	251,835	141,404	14,121	10,415	-	282,954	7,724,159
Fund Balance, 04/30/09	4,809,963	5,690,882	251,835	278,825	23,288	62,811	335,046	915,793	12,368,443
Revenues	5,338,238	10,473,763	1,439,250	252,500	25,250	162,840	3,020,190	1,302,694	22,014,725
Expenses	4,849,657	10,722,196	1,306,999	259,734	27,686	176,725	3,321,220	1,203,766	21,867,983
Net Surplus/(Deficit)	488,581	(248,433)	132,251	(7,234)	(2,436)	(13,885)	(301,030)	98,928	146,742
Designated Fund Balance	2,392,139	1,445,310	-	133,825	13,383	48,272	34,016	690,428	4,757,372
Undesignated Fund Balance	2,906,405	3,997,139	384,086	137,766	7,470	654	-	324,293	7,757,812
Fund Balance, 04/30/10	5,298,544	5,442,449	384,086	271,591	20,852	48,926	34,016	1,014,721	12,515,184
% Fund Balance Retained:									
Undesignated	60%	37%	29%	53%	27%	0%	0%	27%	35%
Minimum 25%	1,212,414	2,680,549		25,973	2,769				
	1,693,991	1,316,590		111,793	4,701				
Desired 40%	1,939,863	4,288,878							
	966,543	(291,740)							

* This combines the Recreation Fund, Nickol Knoll Golf Club and Forest View Racquet and Fitness Club.

Arlington Heights Park District
Schedule of Building Square Footage

Property	Square Feet
Administration Center	28,000
Arlington Lakes Golf Club Clubhouse	11,800
Arlington Lakes Golf Club Service Center	7,290
Belmont Apartments (21 S.)	3,000
Belmont Apartments (17 S.)	2,700
Camelot Park Community Center	10,910
Davis Street Service Center	23,300
Davis II Service Center	23,631
Forest View Racquet & Fitness Club	65,100
Frontier Park Community Center	12,783
Frontier Service Center	5,200
Frontier House (2004 N. Fernandez)	3,400
Hasbrook	2,950
Heritage Park Commmunity Center	6,912
Heritage Tennis Club	53,350
Lake Arlington Boathouse	3,854
Melas Sports Complex	1494
Nickol Knoll Golf Club Clubhouse	3,773
Nickol Knoll Golf Club Service Center	4,584
Olympic Indoor Swim Center	45,200
Pioneer Park Community Center	22,800
Pioneer Park Bathhouse	5,200
Pioneer Park Mechanical Building	1,728
Recreation Park Community Center	21,357
Recreation Park Bathhouse	8,400
Recreation Park Festival Building	800
Sunset Meadows Driving Range and Shelter	3,200
Total	382,716

Arlington Heights Park District
Recommended Roof Improvement Schedule

Property	Square Feet	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	Total
Administration Center & Annex	13,750	-	-	-	-	-	-	-
Arlington Lakes Golf Club	6,650	-	-	-	-	35,000	-	35,000
ALGC Service Center	4,275	-	-	-	46,000	-	-	46,000
Camelot Park	11,078	-	-	-	-	94,000	-	94,000
Davis Street Service Center	22,584	-	-	-	-	-	-	-
Davis Street II	24,000	-	-	-	-	-	22,000	22,000
Forest View Racquet Club	58,552	36,307	519,340	-	-	-	-	555,647
Frontier Park	13,770	-	-	-	80,000	-	-	80,000
Frontier Service Center	5,202	-	-	-	-	-	-	-
Hasbrook	3,995	-	-	-	-	-	-	-
Heritage Park	10,628	-	-	-	-	-	-	-
Heritage Tennis Club	56,884	-	-	-	-	-	-	-
Hickory Meadows	2,960	-	-	-	-	-	15,200	15,200
Lake Arlington	2,008	-	-	-	-	-	-	-
Melas Park	2,600	-	-	-	-	-	-	-
Nickol Knoll	4,414	-	-	22,500	-	-	-	22,500
Nickol Knoll Service Center	6,072	-	-	-	60,000	-	-	60,000
Olympic Park	29,200	-	-	-	-	-	-	-
Patriots Park Shelter Building	2,960	11,340	-	-	-	-	-	11,340
Pioneer Park Community Center	22,800	-	-	-	-	-	-	-
Pioneer Park Pool Bathhouse	5,000	-	-	-	-	-	-	-
Pioneer Park Pool Mechanical Bldg.	2,600	-	-	-	-	-	-	-
Recreation Park Bathhouse	8,647	-	-	-	-	-	-	-
Recreation Park Center Bldg.	7,466	-	93,000	-	-	-	-	93,000
Recreation Park Festival Bldg.	1,200	-	-	-	18,000	-	-	18,000
Sunset Meadows Shelter	3,200	-	-	-	-	-	-	-
21 S. Belmont	2,100	8,000		-	-	-	-	8,000
17 S. Belmont	1,600	-	-	-	6,500	-	-	6,500
2004 N. Fernandez	2,700	-	-	9,000	-	-	-	9,000
Total	338,895	55,647	612,340	31,500	210,500	129,000	37,200	1,076,187

This schedule represents a recommended schedule of renovation. It does not mean that each year is funded in the Capital Projects list.

Based on estimates prepared by Architectural Consulting Group 2007.

Arlington Heights Park District
Recommended Tennis Court Renovation Schedule

Location	# of COURTS	CONDITION OF COURTS	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Primary Courts-A												
FVRFC-Outdoors	7	Fair				C			R&C			
Dryden	4	Good			C				C			
Camelot	3	Fair			R&C					C		
Frontier	3	Poor				R&C				C		
Greenslopes	4	Good		C				C				R&C
Heritage	3	Excellent		C				C				C
Pioneer	4	Excellent	R&C				C				C	
Recreation	3	Excellent			C				C			
Centennial + 1 BB	3	Fair	C			R&C				C		
Total A Courts	34											
Secondary Courts-B												
Carefree + 1 RH	2	Good	C				C				C	
Olympic + 2 SP	2	Fair			C				C			
Raven	3	Fair					R&C				C	
Creekside	2	Good	C				C				C	
Wildwood	3	Fair		C				C				C
Total B Courts	12											
Supplemental-C												
Hasbrook + 1BB	2	Fair					R&C			C		
Victory	1	Excellent		C				C				C
Volz	2	Fair		C				R&C				
Greenbrier + 1 RH	1	Excellent	C				C				C	
Total C Courts	6											
Cost Estimates												
Resurface			140,000	-	150,000	310,000	320,000	110,000	385,000	-	-	240,000
Colorcoat			44,950	49,500	41,500	28,000	48,400	49,500	49,500	65,000	75,000	38,500
Totals	52		184,950	49,500	191,500	338,000	368,400	159,500	434,500	65,000	75,000	278,500
Other	6											
Total All Courts	58											

This schedule represents a recommended schedule of renovation. It does not mean that each year is funded in the Capital Projects list.

R = Renovate; C = Colorcoat
RH = Roller Hockey; BB = Basketball; SP = Skate Park

Arlington Heights Park District
Recommended Playground Renovation Schedule

Location	Renovation Date	Type	Condition	2008/09	2009/10	2010/11	2011/12	2012/13
Banta	2007	Neighborhood	Excellent					
Banta	2007	Tot	Excellent					
Berbecker	2008	Neighborhood	Excellent	X				
Berbecker	2008	Tot	Excellent	X				
Camelot	2005	Community	Excellent					
Carefree	2003	Neighborhood	Excellent					
Carousel	1997	Tot	Good					X
Carriage Walk	2005	Neighborhood	Excellent					
Centennial	2002	Neighborhood	Excellent					
Creekside	2002	Neighborhood	Excellent					
Cronin	2005	Neighborhood	Excellent					
Dryden	2007	Neighborhood	Excellent					
Dryden	2006	Tot	Excellent					
Evergreen	1997	Neighborhood	Good					X
Falcon		Neighborhood	Proposed New			X		
Festival	1998	Neighborhood	Good					
Flentie	2002	Neighborhood	Excellent					
Frontier	1993	Community	Good			X		
Frontier	1993	Tot	Good			X		
Greenbrier	2001	Neighborhood	Excellent					
Greens	2001	Neighborhood	Excellent					
Happiness	2003	Neighborhood	Excellent					
Hasbrook	2001	Neighborhood	Excellent					
Heritage	1999	Community	Excellent					
Klehm	2005	Neighborhood	Excellent					
Lake Arlington	1993	Neighborhood	Good		X			
Lake Arlington	2007	Beach	Excellent					

Ratings Guide

Excellent
New/Follows ADA, CPSC, and ASTM standards.

Good
Safe, but some paint chipping.

Fair
Potential safety infraction, but safe to date.

Poor
Needs to be renovated, does not meet ADA, CPSC, and/or ASTM standards.

X
Proposed Playground Renovation based on a Fall 2006 re-audit.

Arlington Heights Park District
Recommended Playground Renovation Schedule

Location	Renovation Date	Type	Condition	2008/09	2009/10	2010/11	2011/12	2012/13
Melas	1996	Community	Good				X	
North School	2008	Community	Excellent	X				
Olympic	1991	Community	Fair		X			
Patriot	2008	Neighborhood	Excellent	X				
Patriot	2008	Tot	Excellent	X				
Pioneer	2007	Community	Excellent					
Prairie	2002	Neighborhood	Excellent					
Rand Berkley	1989 part '98	Neighborhood	Fair			X		
Rand Berkley	1998	Tot	Fair			X		
Raven	1997	Neighborhood	Excellent					
Recreation	1993	Community	Fair				X	
Scarsdale	2006	Neighborhood	Excellent					
Sunset Meadows	2007	Community	Excellent					
Sunset Ridge	2001	Neighborhood	Excellent					
Terramere	2000	Neighborhood	Excellent					
Victory	1992	Neighborhood	Fair		X			
Virginia Terrace	1997	Neighborhood	Excellent					
Virginia Terrace	1997	Tot	Excellent					
Volz	1996	Neighborhood	Good					X
Westgate	2005	Neighborhood	Excellent					
Wildwood	1995	Neighborhood	Good				X	
Willow	1999	Tot	Excellent					

Ratings Guide

Excellent
New/Follows ADA, CPSC, and ASTM standards.

Good
Safe, but some paint chipping.

Fair
Potential safety infraction, but safe to date.

Poor
Needs to be renovated, does not meet ADA, CPSC, and/or ASTM standards.

X
Proposed Playground Renovation based on a Fall 2006 re-audit.

Arlington Heights Park District
2000 U.S. Census Demographics
Geographic Area: Village of Arlington Heights, Illinois

	Number	Percent
Total Population	76,031	100.0
Gender		
Male	36,556	48.1
Female	39,475	51.9
Age Composition		
Under 5 years	4,554	6.0
5 to 9 years	4,924	6.5
10 to 14 years	5,112	6.7
15 to 19 years	4,242	5.6
20 to 24 years	3,260	4.3
25 to 34 years	10,063	13.2
35 to 44 years	12,623	16.6
45 to 54 years	11,184	14.7
55 to 59 years	4,350	5.7
60 to 64 years	3,498	4.6
65 to 74 years	6,015	7.9
75 to 84 years	4,355	5.7
85+ years	1,851	2.4
Median age (years)	39.7	-
18 years and over	58,476	76.9
Male	27,575	36.3
Female	30,901	40.6
21 years and over	56,670	74.5
62 years and over	14,221	18.7
65 years and over	12,221	16.1
Male	4,824	6.3
Female	7,397	9.7

	Number	Percent
Race/Ethnic Origin		
White	66,612	87.6
Black or African American	868	1.1
American Indian and Alaska Native	186	0.2
Asian	4,931	6.5
Hispanic or Latino	3,393	4.5
Other	41	0.1
Household by type		
Total households	30,763	100.0
Family households (families)	20,531	66.7
With own children under 18 years	8,982	29.2
Married couple family	17,972	58.4
With own children under 18 years	7,912	25.7
Female householder, no husband present	1,925	6.3
With own children under 18 years	857	2.8
Non-family households	10,232	33.3
Householder living alone	8,908	29.0
Householder 65 years and older	3,529	11.5
Households with individuals under 18 years	9,319	30.3
Households with individuals 65 years and over	8,366	27.2
Average household size	2.44	-
Average family size	3.05	-
Housing Occupancy		
Total housing units	31,725	100.0
Occupied housing units	30,763	97.0
Vacant housing units	962	3.0
Homeowner vacancy rate (percent)	1.2	-
Rental vacancy rate (percent)	4.6	-

2009/10 Annual Operating Budget

Information Packet and Instructions

October 27, 2008

410 N. Arlington Heights Road / Arlington Heights, Illinois 60004
1-847 577-3000 / Fax: (847) 577-3050 / www.ahpd.org

Date: October 27, 2008

To: Directors, Superintendents, and Supervisors

From: Donna L. Wilson, Director of Finance and Personnel

Re: Budget Guidelines

Enclosed are 2009/10 Budget Worksheets and Preliminary Budgets based on the guidelines outlined below. ***Please make sure that you review and change the projected column to reflect what you believe the actual will be for 2008/09.***

Please hold all expenditures to minimum levels. Additional full-time employees can only be budgeted with the approval of the Executive Director**.**

EXPENDITURES

Salaries and Wages - Salary amounts will be budgeted at the current salary levels. Salary amounts for full-time have been entered and benefits will be entered by December 1. Merit increases for full-time employees will be budgeted at 4%. This is only a budget figure. The merit increase is contingent upon the bottom line of each fund and approval of the Board of Commissioners. The part-time employee salary ranges are attached.

Commodities - 3% increase

Contractual Services - 3% increase

Utilities – Budgets will be entered by December 1. Please email Donna Wilson with any changes in your operations that you believe will affect this category.

Maintenance and Repairs - 3% increase

Other Expenses - 0% increase

Capital Outlay - Do not include any capital projects in the operating budget at this time.

Program Revenues Recreation Department - The ***net*** program revenues must be equal to or greater than last year's budgeted net.

BUDGET WORKSHEET INSTRUCTIONS

Responsibility #'s

A list of responsibility #'s and names is attached. If you receive a sheet(s) that is not your responsibility, please forward it to the Finance Department. They will be adjusted then forwarded back to the appropriate person.

Historical Information

Historical information is presented for the prior two fiscal years, along with the current year's budget and six months actual.

Projected 2008/09

Based on current facts or expectations, estimate the dollar amount for each line item account expected at fiscal year end. It is important to be as accurate as possible since these estimates will be used to determine the total amount available for allocation in the 2008/09 operating budget.

Proposed Budget Amounts

Many budget items (excluding recreation program worksheets) will show a proposed budget amount for the 2009/10 already entered. These amounts have been entered to help determine an approximate total proposed 2009/10 budget. Make changes to these amounts as necessary. It is required, regardless if you change the amount or leave it the same, that an explanation of the costs be included.

Description of Items

All blanks on the budget worksheets must be filled out with clear and concise sentences or data. Descriptions from the previous year have been included. Where applicable make changes or write new descriptions. Budget worksheets are intended to contain information that is not only explanatory, but also information that will be helpful for operations during the year. Make your explanations useful to you.

Major Vendors

Provide the name of major vendors ($1000 or more) who provide the supplies, service, or equipment that are to be charged to each account.

Significant Changes

Each budget line item that has a proposed budget, which is greater than the previous year's budget or is greater than the estimated actual, must have a minimum of one sentence justification under the appropriate section.

Arlington Heights Park District **09/10 Operating Budget Worksheet**

Date: 09/30/08

Account Number: 011823-532000 Landscape Materials

Responsibility: 35 - Frontier Service Center Supervisor

Actual 06/07	Actual 07/08	Budget 07/08	08/09 5 mos.	Project 08/09		Budget 39701	
23,967	22,626	20,500	16,492	20,500		20,910	

Purpose of account number:

Charges for the acquisition of consumable supplies for land, garden and greenhouse use. Included in this category are the cost of seed seedlings, fertilizers and soil foods, loam and any other consumable supplies used for grounds upkeep.

Description of items to be charged to this account (include cost estimates)

Ball Diamond Fill	2,000	Weed Killers	2,000	Top Soil	2,500
Sod	500	Landscape Timbers	2,000	Flowers	6,000
Grass Seed	2,000	Fertilizer	3,500	Total	20,500

Major Vendors:

Busse's; Arthur Clesen, Inc.; Kanzler Concrete & Excavating; Lake-Cook Farm Supply Co; Olsen Distributing Company; Posie's

If this account is significantly over or under budget for 08/09, explain why and what the anticipated effect this could have on the 2009/10 budget.

Arlington Heights Park District **09/10 Recreation Program Proposed Budget**

09/30/08

Center Activity: 0950 District Wide Programs: Athletics and Exercise
Program Name: 440 Youth Soccer
Responsibility: 52 Athletic Supervisor

Account Number	Description	06/07	Actual 07/08	Budget 08/09	08/09 5 Mos.	Proj. 08/09		Budget 09/10	
400440	Program Revenue	42,980	61,627	61,600	55,644	55,652		55,800	
501440	Instructors	530	142	5,300	1,754	3,000		5,300	
502440	Officiating Services	18,812	14,982	14,000	16,084	16,034		16,000	
503440	Program Supplies	17,947	13,261	15,471	10,281	11,000		11,000	
504440	Program Services	877	1,343	1,367	1,365	1,365		1,365	
	Total Expenses	38,166	29,728	36,138	29,484	31,399		33,665	
	Net Program Revenue	4,814	31,899	25,462	26,160	24,253		22,135	

Year	Season	No. of Classes	No. of Weeks	No. of Part.	Res. Fee*	N. Res. Fee*	Total Revenue	
Historical								
07	Spring	10	120	2,620	99.99	99.99	26,374	
07	Summer	1	4	15	30.00	30.00	438	* Indicates multiple
07	Fall	5	35	2,928	99.99	99.99	29,474	fee program
	Total	16	159	5,563			56,287	

Explanation of Budget Calculations for 09/10

Arlington Heights Park District
Responsibility List

Appendix M

Code	Name	Description
		Director's Office
10	***Steve Scholten***	***Executive Director's Office***
14	**Shannon Ridgeway**	**Superintendent of Marketing and Communications**
33	**Butch Peuvion**	**Superintendent of Golf Maintenance**
		Finance and Personnel Department
20	***Donna Wilson***	***Director of Finance and Personnel***
21	Mary McGuire	Accounting Supervisor
23	Tim Eckel	MIS Supervisor
24	**Nancy Aldrich**	**Superintendent of Human Resources**
22	Pat Klawitter	Training and Safety Specialist
		Parks and Planning Department
30	***Brian Huckstadt***	***Director of Parks and Planning***
32	Scott Elman	Park Planning
35	**Paul Guza**	**Superintendent of Parks - Frontier**
34	Jeff Lindstrom	Pioneer Service Center
36	**Alan Welk**	**Superintendent of Parks - Davis Street**
37	Mike Keane	Vehicles
38	Jennifer Rogers	Buildings/Facilites

Code	Name	Description
		Recreation and Facilities Department
50	***Jim Glueckert***	***Director of Recreation and Facilities***
51	**John Robinson**	**Superintendent of Recreation**
43	Jim Hoch	Arlington Lakes Golf Club
44	John Robinson	Nickol Knoll Golf Club
52	Jason Meredith	Athletics
62	Kevin Keister	Ross Gym / Lake Arlington
63	Brien Halterman	Athletics
64	Pam Lingert	CAP
49	**Sue Gwinnup**	**Superintendent of Recreation**
54	Steve Neill	Aquatic Program Supervisor
55	Lynn Minuskin	Preschool/Day Camp
57	Ethan Williams	Camelot Park
58	Paul Ratajczak	Frontier Park
59	Amy Kopecky	Heritage Park
60	Tom Divello	Pioneer Park
61	Matt Healy	Recreation Park
65	Tim Jaskiewicz	Aquatic Facility Supervisor
48	**Cathy Puchalski**	**Superintendent of Recreation**
12	Jordann Tomasek	Graphic Communications Specialist
42	Nancy Alfonso	Forest View Racquet and Fitness Club
45	Kristina Christie	Museum Operations
46	Chris Nisbet	Heritage Tennis Club
53	Laura Oberg	Special Events/Cultural Arts
56	Paula Barans	Seniors

Arlington Heights Park District
2009/10 Budget Timeline

10/27/08	Budget worksheets and instructions are distributed to supervisors based on their responsibilities.
10/27/08	Capital Project worksheets and instructions are distributed to Directors.
12/12/08	Departments submit budget worksheets to the Finance Department for computer entry. Supervisors have the opportunity to enter their own budget data if they prefer. All supervisors must conform to their superintendents' deadlines.
01/06/09	Review meetings with the Executive Director and the Parks and Planning Department.
01/07/09	Review meetings with the Executive Director and the Recreation and Facilities Department (except golf operations).
01/08/09	Review meetings with the Executive Director and golf operations staff.
01/09/09	Submit Capital Project Worksheets to the Director of Finance and Personnel.
01/12-01/19/09	Directors finalize the Capital Projects 2009.
01/13-01/30/09	Review meetings with the Executive Director as needed.
02/04/09	Presentation of the Proposed Capital Projects Budget to the Board of Commissioners.
02/27/09	Distribution of the Proposed Annual Operating Budget to the Board of Commissioners and staff. The Proposed Annual Operating Budget is made available to the public at the Park District Administration Center and the Arlington Heights Public Library.
03/04/09	Board of Commissioners' Committee of the Whole meeting to review the Annual Operating Budget.
04/01/09	Publish Public Hearing Notice.
04/07/09	Public Hearing held to obtain taxpayer comments regarding the Tentative Budget and Appropriation Ordinance.
04/07/09	Tentative approval of the 2009/10 Budget and Appropriation Ordinance.
04/28/09	Adoption of the 2009/10 Budget and Appropriation Ordinance. This must be legally enacted prior to August 1.
11/01/09	The Board of Commissioners may amend the Budget and Appropriation Ordinance in the same manner as its original enactment. After six months of the fiscal year, by two-thirds vote, the Board of Commissioners may transfer any appropriation item it anticipates being unexpended to any other appropriation item. Such transfers, in the aggregate, may not exceed ten percent of the total amount appropriated in such fund.
05/1-05/31/09	File the Budget and Appropriation Ordinance along with the proper certifications with the County Clerk's Office.

The 2009/10 budget at a glance
Arlington Heights Park District's $24,132,843 spending proposal represents a .1 percent decrease

Where the money goes

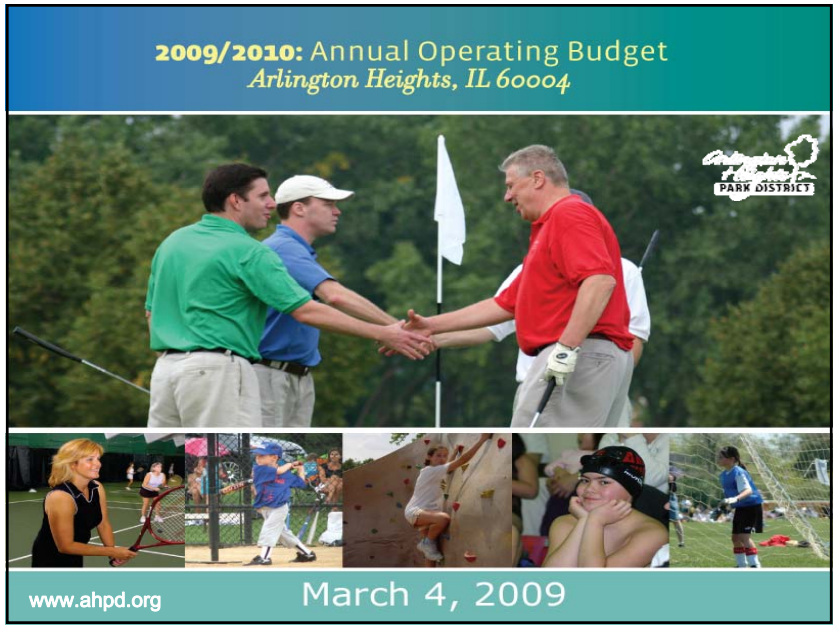
Expense	This year	Last year	% Change
General Corporate	$ 4,849,657	$ 5,454,084	-11.1 %
Recreation	9,773,823	9,206,913	6.2
Pension	1,306,999	1,263,422	3.4
Insurance	259,734	283,000	-8.2
Public Audit	27,686	28,500	-2.9
Museum	176,725	175,256	0.8
NWSRA Special Recreation	1,203,766	1,354,066	-11.1
Arlington Lakes Golf Club	1,307,224	1,314,181	-0.5
Nickol Knoll Golf Club	251,013	243,953	2.9
Forest View Racquet and Fitness Club	697,360	678,000	2.9
Heritage Tennis Club	957,636	881,886	8.6
Debt Service	3,321,220	3,270,253	1.6
	24,132,843	24,153,514	-0.1

Where the money comes from

Revenues	This year	Last year	% Change
Real Estate Taxes	$ 13,386,403	$ 13,229,275	1.2 %
Replacement Taxes	260,786	253,190	3.0
Rental Income	98,262	95,400	3.0
Interest Income	437,750	425,000	3.0
Donations & Misc Revenues	509,980	493,576	3.3
Recreation Program Fees	5,552,570	5,446,815	1.9
Swimming Pool Revenues	834,246	827,217	0.8
Tennis Club Revenues	1,706,390	1,695,215	0.7
Golf Club Revenues	1,491,870	1,502,402	-0.7
	24,278,257	23,968,090	1.3

Where you can give your opinions

A public hearing on the tentative operating budget is scheduled for 7:00 p.m., April 14, 2009, at the Arlington Heights Park District Administration Center, 410 N. Arlington Heights Road.



Budget Philosophy

- Maintain high quality programs and facilities
- Provide excellent customer service
- Acquire land adjacent to existing parks
- Maintain stable tax rate
- Keep in balanced position
- Maintain assets
- Reward good staff

2009/10 Major Budget Goals

- **Conservative economic forecasts and limited revenue growth**
- **No increases in full-time positions**
- **Continued investment in the basic infrastructure and facilities**
- **Continuation of fund balance reserves to ensure the Park District can provide basic services throughout economic downturns or major emergencies**

Focus Points

- **What is the Net Position of Entire Budget**

Revenues	$	24,278,257
Expenses		24,132,843
Net Surplus	$	145,414

- **How does this Year's Net Compare to FY 2008/09 Projected Actual**
  - 2008/09 Surplus of $745,366
- **Reasons for Change**
  - Delay in amount of transfer from Corporate to the Capital Improvements fund – depends on final 2008/09 actual
  - Additional capital outlay in 2009/10
    - Forest View Racquet & Fitness Club Roof $344,340 from the Recreation Fund

Focus Points

- **Fund Balance Direction**
  - Projected Balance for 4/30/09 $13,631,162
  - Proposed Balance for 4/30/10 $13,776,575
- **Proposed Budget uses $248,433 of the Recreation Fund undesignated fund balance**

Focus Points

- **Sources of Revenue**
  - Tax Revenue 55.1%
  - Fees & Charges 44.9%
    - Park Services are in demand
    - Not dependent on one major recreational interest
      - Caution Areas
        - » Price Sensitivity
        - » Competition
        - » Changing Trends
        - » Economic Negativity
        - » Increased Public Scrutiny

Budget 2009/10 Preview

All Fund Summary

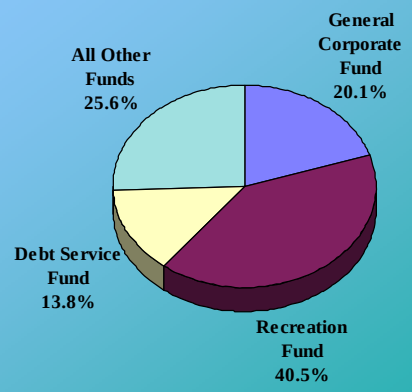
	Budget 2008/09	Projected 2008/09	Proposed 2009/10	Bud-Bud Change	Bud-Proj Change
Revenues	$ 23,968,090	23,352,336	24,278,257	1.3%	4.0%
Expenses	24,153,514	22,606,970	24,132,843	-0.1%	6.7%
Net Surplus	$ (185,424)	745,366	145,414		

Five-Year Financial Forecast

		Estimated	Projected				
		2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Property Taxes	$	12,946,129	13,386,403	13,696,769	13,994,161	14,061,363	16,547,716
Fees, Charges, & Other Revenue		10,406,207	10,891,854	11,072,317	11,307,097	11,547,326	11,793,136
Total Revenue	$	23,352,336	24,278,257	24,769,086	25,301,258	25,608,689	28,340,853
Total Expense		22,606,970	24,132,843	24,581,121	24,977,550	25,472,732	28,307,982
Net Surplus (Deficit)	$	745,366	145,414	187,966	323,708	135,957	32,870
Est. Fund Balance - Beg. of Year	$	12,885,796	13,631,162	13,776,575	13,964,541	14,288,249	14,424,207
Designated for Subsequent Years		4,309,238	4,723,356	5,585,816	5,715,300	5,769,683	5,782,831
Undesignated		9,321,924	9,053,220	8,378,725	8,572,950	8,654,524	8,674,246
Est. Fund Balance - End of Year	$	13,631,162	13,776,575	13,964,541	14,288,249	14,424,207	14,457,077

Projections are a blend of historical trends, expenditure guidelines of 3%, CPI projections and tax cap limits

2009/10 Proposed Annual Operating Budget

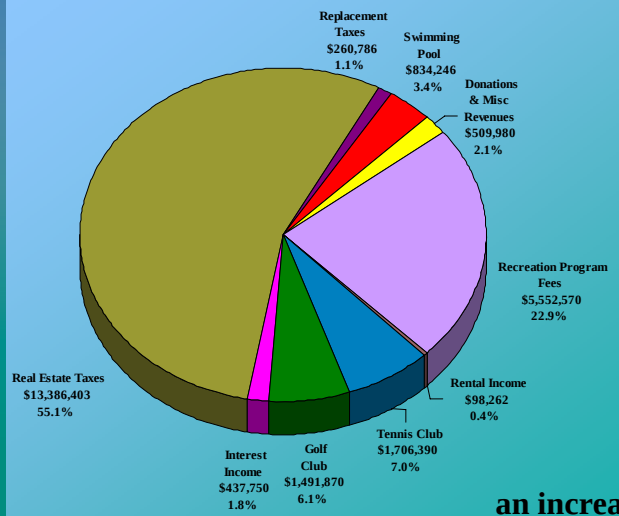


$24,132,843

Fund Balances

- **2009/10 budget shows an 1.1% increase in the total undesignated fund balance**
- **Percent of fund balance retained that is undesignated is 35%, compared to 31% last year**
- **All fund balances, with the exception of IMRF, Forest View Racquet & Fitness Club and Nickol Knoll Golf Club, are projected to be in a surplus position**

Revenues $24,278,257

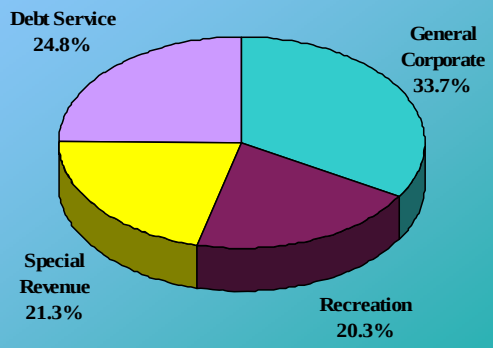


an increase of 4%

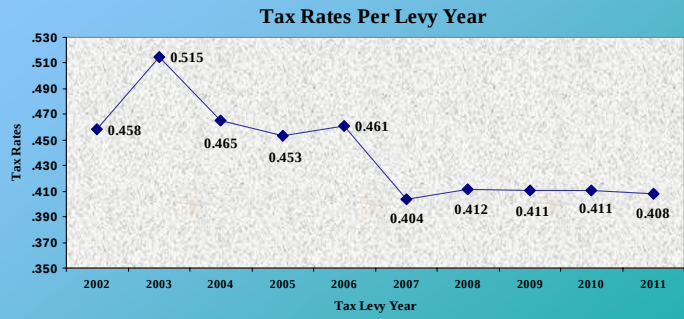
Real Estate Tax Revenues

- **Real Estate property taxes are 55.1% of revenues, a 3.4% increase from 2008/09**
- **The Board of Commissioners and staff complied with the tax cap limitation for the 2008 Tax Levy**
- **In 2007, a 4.1% (including New Property) tax cap increase over the previous year's extended levy was allowed**
- **The 2008 Tax Levy was prepared at a 0% increase based on community expectations during a time of economic weakness and uncertainty**
- **The tax rate for 2007 was 40.4¢ per $100 of equalized assessed valuation**
- **It is expected that the 2008 tax rate will remain the same**

Tax Allocations by Fund



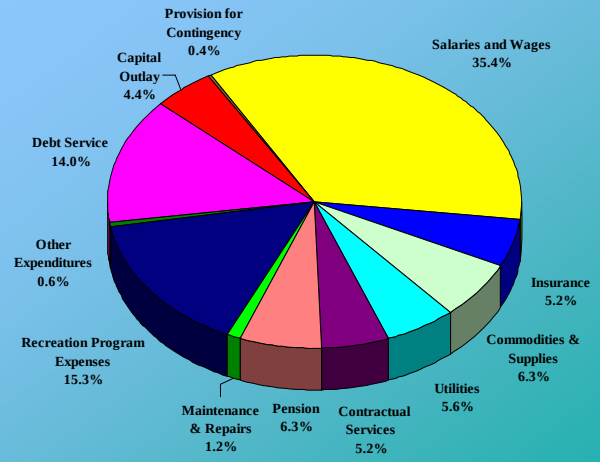
Projected Tax Rates



Interest Income

- **During 2008/09 the Park District was able to invest a majority of its funds at an average rate of 3%**
- **Current interest rates are averaging right around 2.75%**
- **These rates are anticipated to continue to slowly decrease in 2009/10**

Expenditures $24,132,843



an increase of 6.7% from Projected

an decrease of .1% from Budget

Salaries and Wages

5.6% ↑ over projected
3% ↑ over budget

- **The proposed salaries and wages budget increased $453,560 (5.6%) from the 2008/09 projected actual**
- **This category represents 35.4% of the 2009/10 budget**
- **A 3% increase is budgeted for full-time salaries**
- **Full-time salaries are budgeted at the current (or expected April 30, 2009) salaries of existing personnel and mid-range for vacant positions.**

Insurance 14.8% ↑

- **Liability, worker's compensation and property insurance premium budgets are 2.7% more than last year**
- **Employee Group Insurance – 21% increase**
  - The proposed budget projects a 15% increase in premiums and anticipates full staffing
  - The budget also includes an increase in funding of the HRA liability based on 2008/09 anticipated experience and self-insuring more of the cost

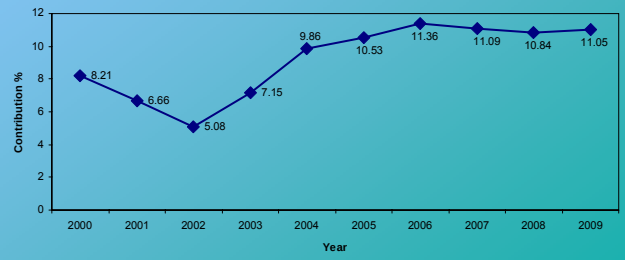
Insurance

- **Employee Group Insurance**
  - CDHD with an HRA implemented in November 2006
  - The strategy has helped slow the growth of its group health insurance expenditures
    - reducing expenditures to levels seen in fiscal year 2001-02

2006-07	2007-08			2008-09			2009-10	
Traditional Plan - Actual	Traditional Plan	HD Plan-Budgeted	HD Plan-Actual	Traditional Plan	HD Plan-Budgeted	HD Plan-Projected	Traditional Plan	HD Plan-Budgeted
$669,492	$894,887	$702,315	$652,285	$846,741	$779,147	$730,634	$1,039,398	$875,328

Pension Contributions 6.3% ↑

- **Amounts are based on the total authorized positions and salary levels proposed in the operating funds**
- **The employee contribution rate is unchanged at 4.5% of the member's salary**
- **Actuarial rate history:**



Future Employer Contribution Rates

- The estimated 2008 investment return for IMRF is -24.8, an investment loss of approximately $6.1 billion.
- The magnitude of this loss has a severe impact on employers' funded status and reserves as of December 31, 2008
- Employer contribution rates for 2010 and subsequent years will be dramatically impacted
- A two-year lag exists between investment returns and their incorporation into employer contribution rates
- The IMRF Board is reviewing options to smooth the rate increase

Utilities 1.4% ↑

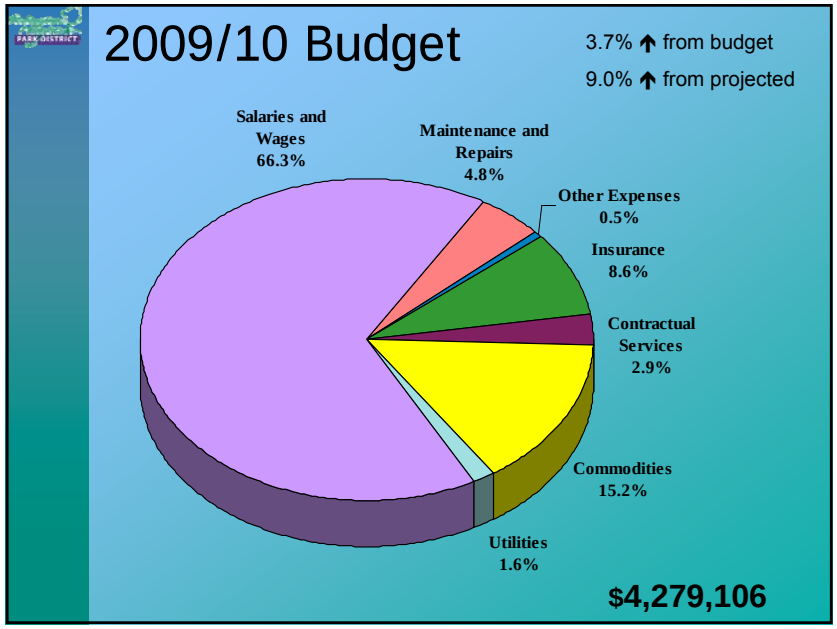
- Utilities represent 5.6% of the 2009/10 budget an increase of $18,343 over last year
- The utility budget has been prepared using the estimated new rates for natural gas and electricity

Contractual Services 3.5% ↑

- This category represents 5.4% of the 2009/10 budget
- An increase of $43,296 over the 2008/09 projected actual
- This category reflects a $72,282 (17%) increase in the contribution to NWSRA for special recreation

Parks & Planning Department Budget Goals

- To prepare a budget fully considering and weighing all environmental and conservation issues and opportunities
- To provide the highest quality service and facilities as economically as possible
- To focus on quality maintenance and improvement of existing infrastructure, properties, and facilities



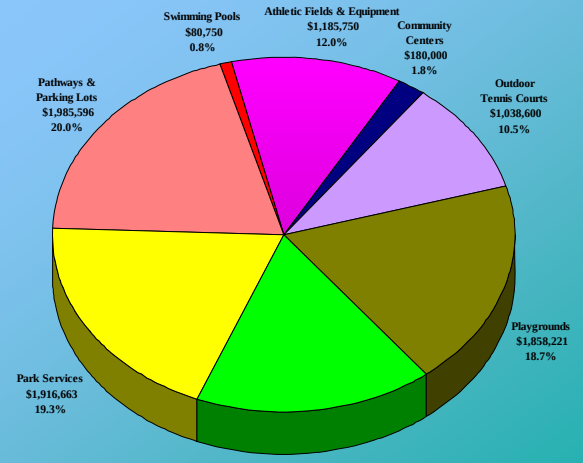
Parks Department Budget

	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Proposed
Salaries and Wages	$ 2,421,743	2,444,072	2,774,922	2,606,706	2,838,078
Insurance	276,287	262,147	309,856	299,612	369,797
Commodities	544,095	603,061	619,567	640,857	650,813
Utilities	78,827	79,249	66,822	65,316	68,590
Contractual Services	80,934	124,201	132,685	115,459	125,502
Maintenance and Repairs	160,804	163,211	204,865	183,954	205,176
Other Expenses	11,990	11,878	16,975	13,425	21,150
Total Operating Expenses	$ 3,574,680	3,687,819	4,125,692	3,925,329	4,279,106

Budget Highlights

- **Net operating budget increase 4%**
- **Budget reflects full staffing of all approved positions**
- **Continue to implement District-wide athletic field improvement program**
- **Continue to implement computerized maintenance management system to ascertain manpower effectiveness and identify cost savings.**

Capital Projects by Category



Parks and Planning

Hard Surface Court Improvements

- **Renovate tennis courts at Camelot Park**
- **Colorcoat and crack fill tennis courts**
  - Dryden
  - Recreation
  - Olympic
- **Colorcoat and crack fill basketball courts**
  - Carousel
  - Olympic

Building Improvements

- **Roof Renovation at Recreation Park**
- **Roof Renovation at Forest View Racquet & Fitness Club**
- **Tuckpointing windows and doors at the Administration Center**
- **Develop District-wide energy management plans**
- **Davis II Renovation**
- **ADA Washroom renovation at Forest View**

Athletic Fields

- **Scheduled softball/baseball field improvements**
- **Soccer/football field turf improvements**
- **Improvements to two ball field backstops and sidelines**

Paving and Parking Lot Improvements

- **Pathway, parking lot and hard surface improvements:**
  - Patriots
  - Heritage Tennis Club
  - Lake Arlington parking lot
- **Replace bridge at Camelot Park**

Vehicle & Equipment Replacements $209,500

- **Replacement of selected licensed fleet vehicles & trailers, tractors and construction equipment based on:**
  - Energy efficiency
  - Condition of equipment
  - Long-term operating costs
- **Continue bio-diesel fuel and hybrid testing program**

Geese Control

- **Stabilize the population through a protocol of egg depredation, preventing eggs from hatching**
- **Exclude them from the area- using Border Collies, spraying the grass with a substance causing digestive reaction, and plantings as a deterrent close to the water**
- **Educate the public to not feed the wildlife. If they have to forage for food, they'll migrate. If they expect people to feed them, they'll stay.**

Marketing & Communications Accomplishments / Highlights

- **Marketing Plan**
  - District-Wide
  - Facility/Program
- **Creative Materials**
  - Updating and Creating New Materials
  - Program Guide
- **New Resident Packet**
- **Community Relations**
  - Arlington Heights Library, CVB, Chamber of Commerce, Arlington Race Track, People's Bank, Northwest Community Hospital, Park Foundation, Drive to Revive
- **Sponsorships**
  - Existing and New

Marketing & Communications Accomplishments / Highlights

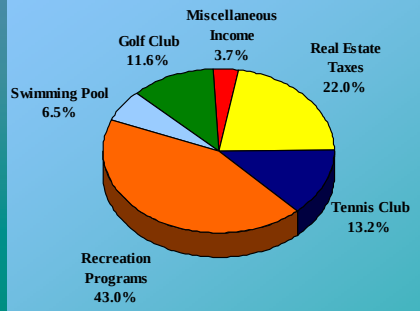
- **Expanded PR Reach**
  - Media Relations Report
- **Park District Outreach**
  - Buffalo Grove, Elk Grove, Northbrook, Des Plaines
  - Marketing Lunch
- **Summer Internship Program**
- **Branding Guide**
- **Market Research**
- **New Tagline**
- **Web site Redesign**

Recreation & Facilities Department Budget Goals

- **To provide for a wide range of leisure pursuits for all segments of the community**
- **To provide the highest service and quality as economically feasible**

Recreation & Facilities Department

Revenues $12,900,135



Expenses

Salaries and Wages	$ 5,537,479
Insurance	455,407
Pension Fund Expenses	206,821
Commodities & Supplies	748,793
Utilities	1,135,345
Contractual Services	533,136
Maintenance & Repairs	155,639
Recreation Program Expen	3,685,381
Other Expenditures	66,040
Provision for Contingency	100,000
Capital Outlay	539,740
	$ 13,163,781

Fund Balance

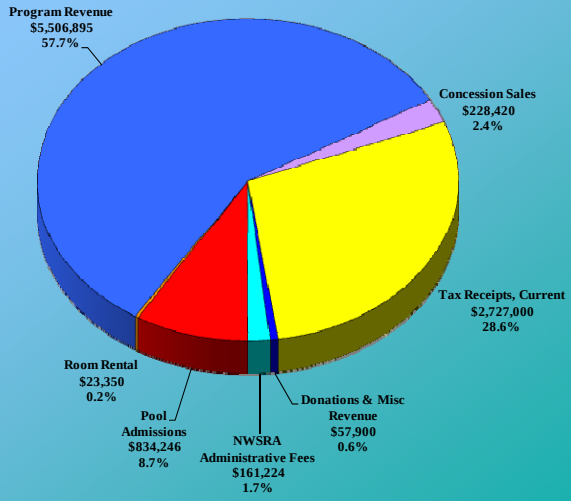
Fund Balance 05/01/09	$ 7,016,412
Income before Contingency & Capital	376,094
	$ 7,392,506
Contingency	100,000
Capital Outlay	539,740
Ending Fund Balance	$ 6,752,766

Recreation Fund

Revenues	**$9,539,035**
Expenses*	**9,773,823**
Net Deficit	**$ (234,788)**

*** Includes Capitals charged to the Recreation Fund**

Revenues by Category



Expenses by Category

	Actual 2006/07	Actual 2007/08	Budget 2008/09	Projected 2008/09	Proposed 2009/10
Salaries and Wages	$ 4,877,096	5,131,879	5,380,958	5,315,634	5,537,479
Insurance	364,780	371,878	407,541	402,427	455,407
Pension Fund Expenses	195,366	197,537	210,624	194,841	206,821
Commodities & Supplies	628,489	718,802	743,826	752,973	748,793
Utilities	859,982	989,139	1,056,972	1,098,541	1,135,345
Contractual Services	477,237	461,674	539,205	517,061	533,136
Maintenance & Repairs	119,879	107,718	157,744	137,947	155,639
Recreation Program Expense	3,332,787	3,543,345	3,574,542	3,543,608	3,685,381
Other Expenditures	63,320	61,609	66,539	60,895	66,040
Provision for Contingency	-	-	100,000	-	100,000
Capital Outlay	240,358	259,061	262,238	207,615	539,740
Transfers In	(191,968)	-	-	-	-
Total Expenses	$ 10,967,326	11,842,642	12,500,189	12,231,542	13,163,781

Program Statistics

(Annual Report Fiscal Year 2007/08)

	2004/05	2005/06	2006/07	2007/08
Programs offered	3,259	3,362	3,410	3,415
Program Registration	52,204	52,082	51,717	53,478
Participant Hours	1,075,346	1,088,570	1,104,694	1,137,835

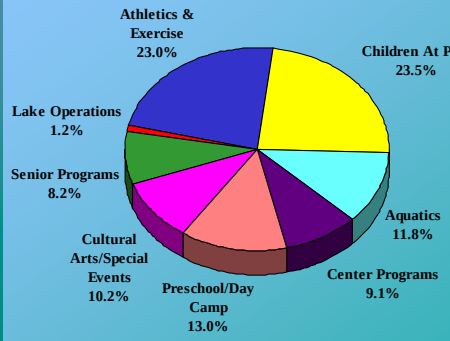
Programs offered remained the same
Participation increased 1,761 or 3.4%

Program Participation

Classification	2007/08	
	#	TPH
Swim Lessons	15,011	85,420
Preschool/Infant	2,732	51,503
Athletics	20,640	313,632
General Interest	6,903	366,936
Arts and Crafts	1,013	6,656
Performing Arts	1,951	21,047
Museum	7,993	21,199
Seniors	13,235	104,120
Camps	4,313	134,181
Public Swim	191,159	382,318
GRAND TOTALS	264,950	1,487,012

Recreation Programs

Revenues	$5,506,895
Expenses	3,658,181
Net Surplus	$1,848,714

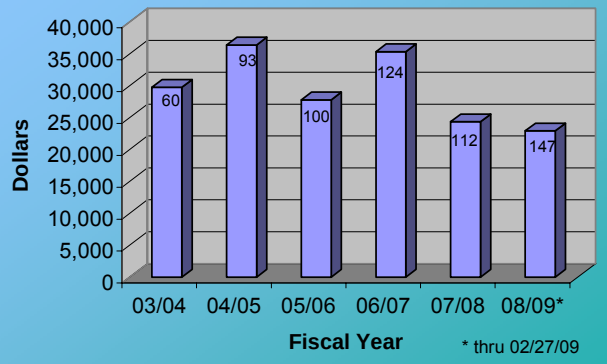


The net goes towards covering the indirect costs of the programs

Program Evaluations – 2008/09

- **Participants rate programs good to excellent:**
  - Programs 90%
  - Facilities 90%
  - Instructors 89%

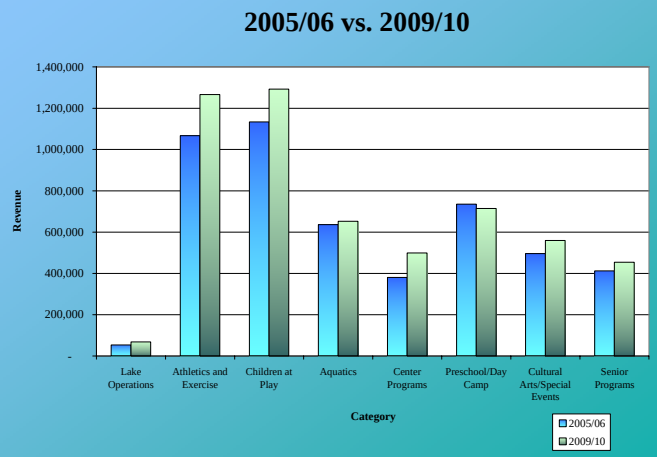
Scholarship Subsidy



Olympic Indoor Swim Center

	2006/07	2007/08
Public Swim	53,032	53,685
Swim Lessons	11,809	12,869
Classes	11,637	12,230
Total Participation	76,478	78,784

Program Revenue Comparison by Category

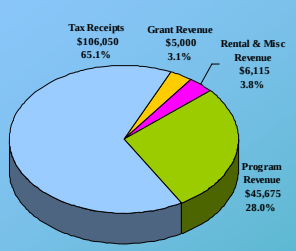


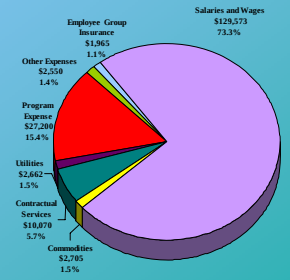
Museum

COOPERATIVE OPERATION

Arlington Heights Park District
Village of Arlington Heights
Arlington Heights Historical Society
Arlington Heights Memorial Library

Museum





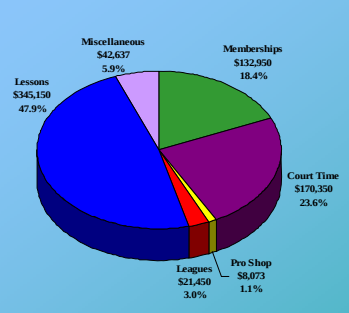
Revenues $162,840 **Expenses $176,725**

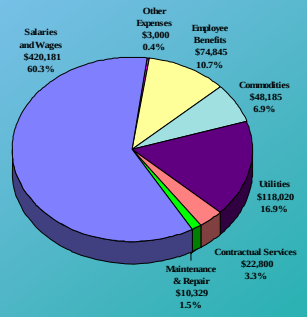
Budget Deficit $13,885

Forest View Racquet and Fitness Club

- **Memberships 1,061**
- **Lesson Participants 1,436**
- **League Participants 166**

Forest View Racquet and Fitness Club





Revenues $720,610 **Expenses $697,360**

Budget Surplus $23,250

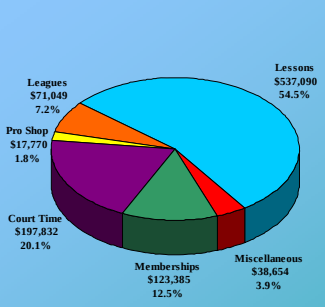
Business Analysis/ Key Objectives

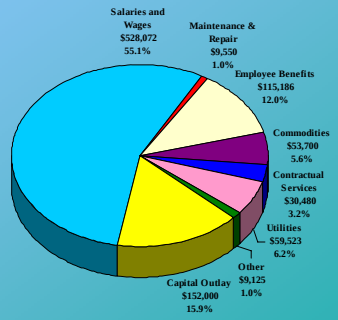
- **The revised membership structure (2005/06) continues to show positive results, growth in memberships and increased revenue (985 and 1,061 individuals). Projection is holding steady for 2008/09 at 1,061.**
- **2008/09 projections show a decrease in private and group tennis lessons. The resignation of one part time and one full time pro significantly impacted the revenue September- December.**
- **A counter balance to this is the 2008/09 projection for court time revenue is anticipated to be higher than budgeted.**
- **Actual 07/08 - 1,436 participants; Projected 08/09 – 1,412.**
- **78% annual average tennis court usage 2007/08 per annual report.**
- **New marketing plan in development with IMC group.**
- **New head pro on board January 1, 2009; optimistic positive impact.**
- **Club management in a reorganization phase to improve lesson programs.**

Heritage Tennis Club

Membership	**554**
Lessons Participants	**2,806**
League Participants	**331**

Heritage Tennis Club





Revenues $985,780

Expenses $805,636
(without capital)

Budget Surplus $180,144

Budget Totals

Revenues	$ 985,780
Expenses	805,636
Surplus	$ 180,144
Estimated Fund Balance	$ 1,026,497
Projected 09/10 Net Surplus	180,144
Capital Budget	(152,000)
Remaining Fund Balance	$ 1,358,641

Business Analysis/ Key Objectives

- **64% of total memberships utilize monthly option plan. Revenue remains steady in this area.**
- **2008/09 revenue projections show an increase in court time and lessons over 2007/08 actual; the club is expected to net $196,236 (w/out capitals). Which is consistent with the past four fiscal years.**
- **Lessons account for 55% of the total club revenue.**
- **Outdoor tennis lesson program remains strong which includes Arlington Heights, Buffalo Grove, Wheeling, River Trails, and Prospect Heights.**
- **Establish a program that coaches and evaluates Heritage Tennis Club staff on their customer service.**
- **Investigate multiple user discount.**

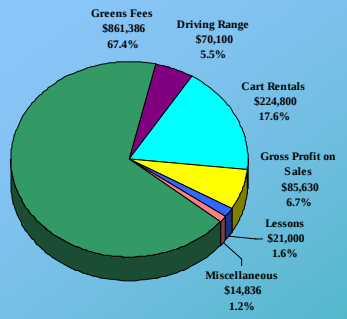
Golf Operations

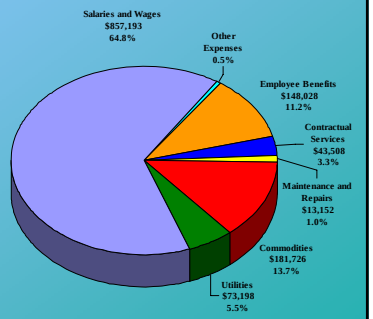
- **Arlington Lakes Golf Club**
- **Sunset Meadows Driving Range**
- **Nickol Knoll Golf Club**
  - Leagues/Tournaments
  - Lessons
  - General Play

Arlington Lakes Golf Club

Rounds Played	**42,742**
# of Leagues	**32**
League Rounds	**7,797**
Tournaments and Outings	**25**

Arlington Lakes Golf Club





Revenues $1,277,752

Expenses $1,307,224

Budget Deficit $29,472

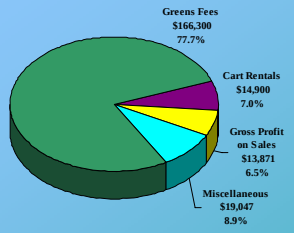
Arlington Lakes Golf Club
Marketing Campaign

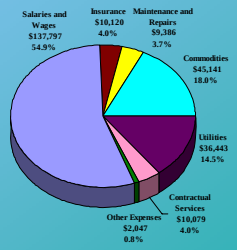
- **Rolling Meadows Park District residents can golf anytime at Arlington Heights Park District resident rates**
- **10 punch play cards have been established**
- **Twilight rates are discounted**
- **Email blasts on specials as needed**
- **Golf Pro Steve Jenne hired**

Nickol Knoll Golf Club

Rounds Played	**14,065**
# of Leagues	**7**
League Rounds	**1,193**
Tournaments and Outings	**19**

Nickol Knoll Golf Club





Revenues $200,558

Expenses $243,953

Budget Deficit $-43,395

Nickol Knoll Golf Club
Marketing Campaign

- **Sunday Family Day**
- **WOW – Women on Wednesday 1/2 off**
- **Parent/Child Discount**
- **Monday $2.00 off any round 7am-2pm**
- **Buffalo Grove Park District residents golf at resident rates**
- **Mothers/Fathers Day Specials**
- **Junior Leagues**
- **Basics to Golf**
- **Tournaments**
- **MOM - Men on Monday**
- **Travel Team – Juniors**
- **Night Golf Outings**