ARLINGTON HEIGHTS PARK DISTRICT

AHPD

2011/12 ANNUAL OPERATING BUDGET

Arlington Heights, Il 60004

Bookmarks for major sections are provided in the navigation pane on the left. Click on the bookmark to jump directly to that section.

If a "**+**" sign appears at the left, click on the "**+**" to bring up subheadings.

All pages are linked to the Table of Contents. To jump to a specific page or subsection from the Table of Contents, put the pointer finger on the title or page number within and click the mouse

Click the Table of Contents located in the top left hand corner of any page or click the Table of Contents bookmark on the left.

Page
Table of Contents 3-6

OVERVIEW (light blue) 7
Reader's Guide 9
Profile 10-11
Letter of Transmittal 12-15
Comprehensive Plan 16-17
Budget Process 18
Budget Calendar 19
Financial Policies 20-23
Fund Structure 24-25
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
Operating Budget by Fund Category
Combined Statement - All Funds 47
Administrative Funds 48
Recreation and Facility Funds 49
Operating Budget Comparisons
Combined Statement - All Funds 50
Administrative Funds 51
Recreation and Facility Funds 52
Operating Budget by Department
Administration and Finance 53-66
Parks and Planning 67-76
Recreation and Facilities 77-86

BUDGET BY FUND (orange)
Administrative Funds 87
General Fund
Narrative 88-90
Budget Report by Fund Summary 91
Budget Report by Fund Detail 92-95

Page

BUDGET BY FUND (orange)

Administrative Funds (continued)

Pension Fund
Narrative 96
Budget Report by Fund Detail 97

Insurance Fund
Narrative 98
Budget Report by Fund Detail 99

Audit Fund
Narrative 100
Budget Report by Fund Detail 101

NWSRA Special Recreation Fund
Narrative 102
Budget Report by Fund Detail 103

Debt Service Fund
Narrative 104
Budget Report by Fund Detail 105
Debt Maturity Schedule 106
Computation of Legal Debt Margin 107

Recreation and Facility Funds 109

Recreation Fund
Narrative 110-114
Budget Report by Fund Summary 115
Budget Report by Fund Detail 116-119

Forest View Racquet and Fitness Fund
Narrative 120-124
Budget Report by Fund Summary 125
Budget Report by Fund Detail 126-128

Heritage Tennis Club
Narrative 129-133
Budget Report by Fund Summary 134
Budget Report by Fund Detail 135-138

Nickol Knoll Golf Club
Narrative 139-141
Budget Report by Fund Summary 142
Budget Report by Fund Detail 143-145

Page

BUDGET BY FUND (orange)
Recreation and Facility Funds (continued)
Arlington Lakes Golf Club
Narrative 146-150
Budget Report by Fund Summary 151
Budget Report by Fund Detail 152-156
Museum Fund
Narrative 157-159
Budget Report by Fund Summary 160
Budget Report by Fund Detail 161-162
PROGRAM SUMMARIES (dark green) 163
Program Revenue by Source 165
Lake Arlington Programs 166-167
Athletic and Exercise Programs 168-170
Children at Play 171-173
Aquatics 174-177
Center Programs 178-180
Preschool and Day Camp Programs 181-183
Cultural Arts and Special Events Programs 184-186
Senior Programs 187-189
Program Revenue Comparison by Category 190
Program Analysis 191-194

CAPITAL IMPROVEMENT PLAN (yellow) 195
Six-Year Capital Improvement Plan 196-201
Capital Improvement Plan Summary 202-203
Capital Projects – Multiple Year Overview 204-216
Capital Projects Presentation – February 22, 2011 217-238

LEGAL DOCUMENTS (dark blue) 239
Budget and Appropriation Ordinance No. 660 241-261
Certificate of Chief Fiscal Officer - Estimate of Revenues 262

	Page	Table
STATISTICS (purple)	263	
Statistic and Performance Table Descriptions	265	
General Information Statistics	266-267	1
General Information Statistics per Capita	268	2
Public Swimming Pool Attendance	269	3
Summary of Total Participation Hours	270	4
Recreation Program Statistics	271	5
Facility Attendance Comparisons	272-273	6
Golf Rounds - Ten Year Comparison	274	7
Recreation Program Fees	275-281	8
Area Park District Comparisons	282	9
		Appendix
APPENDIX (gray)	283	
Glossary of Terms	285-289	A
Employee Headcount by Type	290	B
Position Status Report	291	C
Part-time Employee Salary Ranges	292	D
Full-time Employee Salary Ranges	293	E
Analysis of Employee Wages	294	F
Fund Balance Projections - All Funds	295	G
Schedule of Building Square Footage	296	H
Roof Improvement Schedule	297	I
Tennis Court Renovation Schedule	298	J
Playground Renovation Schedule	299-300	K
U. S. Census Demographics	301	L
Budget Worksheets and Instructions	302-308	M
News Release	309	N
Board Presentation Slide Show	311-344	O

Overview

OVERVIEW 7
Profile 9
Reader's Guide 10-11
Letter of Transmittal 12-15
Comprehensive Plan 16-17
Budget Process 18
Budget Calendar 19
Financial Policies 20-23
Fund Structure 24-25
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

This budget document is intended to provide an understanding of how the budget document is organized. The following major sections present the details of the Arlington Heights Park District's budget.

Overview (light blue)
This Overview section includes the Executive Director's budget message, profile, financial policies, and an organizational chart.

Financial Summaries (red)
The Financial Summaries section provides a general overview, identifies major objectives for the budget year, and summarizes the annual operating budget. The other sections provide more detailed information.

Budget by Fund (orange)
The Budget by Fund Section provides coordinated narrative and line items by fund.

Program Summaries (green)
The Recreation Fund provides the community with comprehensive recreational programs and facilities. This section reviews the major recreation program areas, identifies major objectives for the budget year, and summarizes their annual operating budget.

Capital Improvement Plan (yellow)
The Capital Improvement Plan outlines proposed projects and funding sources, with estimates for the associated operating impacts of each capital project. The capital and operating budget material sections are interrelated.

Legal Documents (dark blue)
This section provides the legal documents for passing the budget.

Statistics (purple)
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 and monitor trends.

Appendix (gray)
This section includes a glossary of terms, a summary of authorized full-time and part-time employees, salary ranges, a demographic profile, and miscellaneous schedules that provide reference for staff and board.

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

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; Myles A. Naughton, Vice-President; Robert J. Nesvacil; 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 77,784. 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 2009 is $3,517,661,096 (most recent available).
Tax Rate	The tax rate for 2009 is .392 per $100 of assessed value (most recent available).
Fiscal Year Budget	The proposed operating budget for 2010/11 is $26,048,426. The fiscal year begins May 1 and concludes on April 30.
Bond Rating	The District issues General Obligation Bonds periodically for capital improvements. In April 2010, the Park District received an improvement in its bond rating to Aaa by Moody's Investors Service. The Aaa rating (highest rating available) will allow the Arlington Heights Park District to issue debt at the lowest possible interest rate as the organization has proven itself to be among the top tier of local governments in terms of financial strength, both in Illinois and nationally. Arlington Heights Park District joins a select number of high performing park districts at the Aaa rating level.
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.

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 meeting rooms and four with gymnasiums), 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, 9 outdoor ice skating rinks, 7 sand volleyball courts, 30 basketball courts and 17 picnic areas.
Staff	The District has an appointed executive director responsible for administration of the District and 102 authorized full-time staff (99 budgeted). 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

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

February 22, 2011

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, 2012, 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 2011.

The 2011/12 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.

Although the tax cap limits the Park District's largest revenue source, the Park District is always trying to create new goals and initiatives to maximize current resources, address citizen demands in addition to balancing the budget when it is fiscally feasible. The tax cap for levy 2010 is 2.7% and for levy 2011 the tax cap will be 1.5%. This near zero growth of the District's largest revenue source has caused an increased focus on cost savings throughout our budget process now and in the future. Besides the overall downturn in the economy, there are no outstanding economic or legal issues negatively affecting the District at this time.

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 2011/12 is $26,048,426, no increase from the 2010/11 budget. The major components are shown below:

2011/12 Proposed Annual Operating Budget

General Corporate Fund	$	4,992,911
Recreation Fund		10,054,047
Debt Service Funds		3,945,475
All Other Funds		7,055,993
Total	$	26,048,426

Revenue sources for the Annual Operating Budget Funds increased to $25,392,407, an increase of 3.9% over the previous year. Real estate taxes of $14,866,019 (58%), and fees and charges of $10,526,388 (42%), 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 commodities).

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 2011/12

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.

Frontier Park Master Plan Phase 1	$1,505,000
Turf Infields - Melas Park	1,000,000
Synthetic Turf Cooperative	600,000
Land Acquisition	300,000
District-Wide Fleet Replacement	294,500
Renovate Centennial Park Tennis Courts	249,600
Contingency	200,000
Parking Lot Renovation at Centennial Park	154,000
Evergreen Park Playground Renovation	150,500
ALGC Clubhouse Heat/Air Roof Units	133,000
Recreation Park Playground Renovation	123,650
Memorial Park Improvemnents	120,000
Park Improvements under $100,000	1,142,800
	$5,973,050

Neighborhood Community Center Park Master Planning - During 2010/11, the Board of Commissioners conducted master planning of Frontier, Camelot, Heritage, and Recreation Parks. The process allowed for significant community input, strategic planning, and input from the Board of Commissioners, staff, and architects. The approved plans highlight appropriate land use throughout the each park and has laid the groundwork for community center improvements.

Frontier Park –On May 11, 2010 the Park District approved the proposed Frontier Park Master Plan. The approved Frontier Park Master Plan will be utilized in the development of both long and short-term capital improvements at Frontier Park. Phase 1 of the master plan is proposed for fiscal year 2011/12, at an estimated cost of $1,505,000. An Open Space and Land Acquisition Grant will be pursued for Phase 2.

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. The permitting process with the Village of Arlington Heights is still in progress.

Synthetic Turf Infields at Melas Park – Leased from the Metropolitan Sanitary District through the Village of Mount Prospect, this large park is in the far southeast portion of the Park District and completely outside the Village of Arlington Heights boundaries. Four premier lighted softball fields and one soccer field are complimented by a playground and extensive paved walkway. This project replaces the base paths, the natural grass infield, and adjacent areas in foul territory with synthetic turf that will require less maintenance and reduce the number of delayed games due to unplayable field conditions. The project would be scheduled for November 2011, for opening in Spring 2012. The estimated cost is $1,000,000.

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.

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 $1,155,375 projects (ADA) for 2011/12.

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 sound 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 2011/12 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 2011/12 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

The Comprehensive Plan identifies major work goals for the next five years. These goals are designed to move the Park District forward to meet the ever-changing needs of the community. In determining future needs, staff utilized the following tools: 2009 Needs Assessment Survey, the Delphi Committee report, focus groups, Park Board visioning sessions, supervisory staff brainstorming, program evaluations, resident comments, and industry trends.

Based on an open process of collaborative thinking, decision-making, and input from the Park District Board of Commissioners and staff, community leadership, and the public, the Plan serves to identify goals the Park District will focus on over the next five years, and outlines specific action strategies that will help accomplish these goals. Specifically identified are action plan items and work needed for the Park District to respond effectively to external conditions, such as demographic and economic changes.

As an expression of the Park District's future goals, the Comprehensive Plan is a guide for decision-making and action. The Plan is comprised of six goals, each with strategic initiatives and action plan items.

Goals are areas of Park District focus over the five-year planning period. The Plan's goals are complementary and support the overall vision, mission, and values.

Strategies are specific topics within each goal that the Park District will focus on to achieve that particular goal.

Action Plan Items are the specific steps the Park District will take to accomplish the goals and strategies. Action plan items will be SMART (specific, measurable, action-orientated, realistic, and time-stamped) and provide clear direction on what needs to be accomplished within the five-year planning period.

Together, the goals, strategies, and action plan items comprise a picture of what the Park District wants to accomplish with its Comprehensive Plan, along with other development tools and ordinances. They provide direction and serve as a guide for evaluating specific projects and alternatives.

The Park District continues to work toward organizational alignment from strategic goals to individual performance standards. The goals and objectives included in the department information are the intermediate step and should tie directly to the strategies identified on these two pages.

Comprehensive Plan Goals

Financial Resources & Assets

- Identify and pursue alternative funding to meet public demand.
- Administer the District finances in a sound and accountable fiscal manner.
- Provide a safe environment for District visitors and personnel.
- Acquire/implement a level of technology that enables the Park District to conduct business in a manner which meets public expectation.
- Reap the benefits of synergy by strategically managing and integrating a customer's point of view agency-wide to reinforce the Park District's desired image for the purpose of building long-term relationships.

Recreational Opportunities & Facilities

- Plan, finance and develop quality facilities which meet the diverse recreational needs of participants in all age groups.
- Provide quality recreational programs and services which meet the needs of all age groups, and promote a healthy lifestyle in the community.
- Provide strategic marketing planning to provide a strong foundation for increasing customer loyalty, brand relevance, and business profitability.

Leadership

- Encourage staff to be actively involved in community and professional organizations.
- Seek out partnerships with other recreation providers within our region.
- Enhance the District's image through effective and proactive public relations.

Teamwork

- Maintain a work environment that facilitates a free exchange of ideas and effective problem solving.
- Encourage our employees to eagerly participate in meaningful growth opportunities.
- Adequately train, evaluate, support, and provide a qualified team to operate the business of the District at a quality level.

Customer-Focused Service

- Maintain effective interaction between Board and staff.
- Encourage and promote a Park District with excellent inter/intra-departmental communication.
- Continue quality customer-focused service.

Stewardship

- Continue to promote and educate the public on environmental and conservation issues.
- Protect and actively manage our natural resources.
- Develop standards for planning and construction of new facilities.

Basis for the budget includes background material from the Park District's Comprehensive Plan completed in 2010. 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 week 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.

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.

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

Date	Action
10/25/2010	Capital Project worksheets and instructions are distributed to Directors.
10/25/2010	Budget worksheets and instructions are distributed to supervisors based on their responsibilities.
12/3/2010	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.
1/7/2011	Submit Capital Project Worksheets to the Director of Finance and Personnel.
1/11/2011	Review meetings with the Executive Director and the Parks and Planning Department.
1/12/2011	Review meetings with the Executive Director and the Recreation and Facilities Department (except golf operations).
1/13/2011	Review meetings with the Executive Director and golf operations staff.
01/11-01/20/11	Directors finalize the Capital Projects 2011.
01/11-01/29/11	Review meetings with the Executive Director as needed.
2/2/2011	Presentation of the Proposed Capital Projects Budget to the Board of Commissioners.
2/22/2011	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.
3/3/2011	Board of Commissioners' Committee of the Whole meeting to review the Annual Operating Budget.
4/5/2011	Publish Public Hearing Notice.
4/12/2011	Public Hearing held to obtain taxpayer comments regarding the Tentative Budget and Appropriation Ordinance.
4/12/2011	Tentative approval of the 2011/12 Budget and Appropriation Ordinance.
4/26/2011	Adoption of the 2011/12 Budget and Appropriation Ordinance. This must be legally enacted prior to August 1.
05/1-05/31/11	File the Budget and Appropriation Ordinance along with the proper certifications with the County Clerk's Office.
11/1/2011	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.

The Arlington Heights Park District strives to maintain a conservative, fiscally prudent approach to budgeting and management of its fiscal affairs. The overall goal of the Park District's financial policies is to establish and maintain effective management of Park District financial resources. Formal policy statements provide the foundation for achieving this goal. This section outlines the policies used in guiding the preparation and management of the Park District's overall budget and the major objectives to be accomplished.

Accounting, Auditing and Financial Reporting Policies

- The Park District will maintain its position as a leader in producing financial reports in conformance with generally accepted accounting principles and pronouncements by the Governmental Accounting Standards Board. The Park District follows generally accepted accounting principles in accounting for the funds of the Park District.
- The Park District uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management be segregating transactions related to certain government functions of activities.
- All governmental funds including General Corporate, Special Revenue, Debt Service, and Capital Projects funds are accounted for using the modified accrual basis of accounting, 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. The Park District uses a detailed line item budget for accounting, expenditure control, and monitoring purposes.
- The Comprehensive Annual Financial Report (CAFR) shows the status of the Park District's finances on the basis of "generally accepted accounting principles" (GAAP). This is consistent with the way the Park District prepares its budget.
- The District strives to meet the guidelines and criteria to receive the Government Finance Officers Association (GFOA) Certificate of Excellence in Financial Reporting. The District has received the award annually since 1987.
- An annual audit will be performed by an independent public accounting firm; with an audit opinion to be included with the Park District's published Annual Financial Report.
- The annual budget document provides basic understanding of the District's planned financial operations for the coming year. This budget continues to conform to Government Finance Officers Association's program requirements, and we are submitting it to GFOA to determine its eligibility for another award. The District has received the award annually since 2003.

Investment and Cash Management Policy

- The District adheres to treasury management practices permitted by state statutes and adopted investment policies. The primary objective is to invest public funds in a manner which will provide a competitive investment return with the maximum security while meeting daily cash flow demands of the District and conforming to all state statutes governing the investment of public funds.

Operating Budget 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.
- A comprehensive annual budget will be prepared for all funds expended by the Park District.
- The budget will be prepared in such a manner as to facilitate its understanding by citizens and elected officials.
- 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 complying with the American with Disabilities Act through funding for facility improvements and training of employees.
- The Board of Commissioners and staff complied with state law when preparing and adopting the tax levy.
- 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. Ending fund balance must meet minimum policy levels. It is allowable for total expenditures to exceed revenues in a given year as long as the projected ending fund balance meets minimum policy levels.
- The Park District is committed to meeting PDRMA (risk management agency) safety rules and regulations.
- The Park District may accumulate funds for the purpose of building repairs and improvements.

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.

Revenue Policies

- The Park District will estimate annual revenues on an objective, reasonable, and conservative basis. Revenues will be estimated based on historical trend analysis. Staff conducts an in-depth analysis of most revenues annually including customer needs, cost to provide the service, market conditions, target markets, trends, climate impact and facility availability.
- The Park District proposes program fees and taxes that exceed general operating expense each year to generate a surplus for emergency and reserves and future capital projects.
- 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.
- Non-residents do not support the Park District through taxes and therefore are charged an additional fee to assist with paying for overhead, facility maintenance and program development expenses covered by taxes.
- 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 2010 Board Meeting. Greens fees for resident rates will stay the same and non-resident rates were decreased from 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 2010 Board Meeting.
- The Park District will aggressively pursue opportunities for grant funding.

Expenditure Policies

- The budget will provide for adequate maintenance of capital, plant, and equipment and for their orderly replacement.
- 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.
- An operational control of departmental budgets is maintained by a preliminary check of funds availability on a line-item basis. Each department is responsible for ensuring funds are available within the specific line-item before the issuance of purchase orders.
- 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.
- 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.

Capital Improvement Policies

- The purpose of the Capital Improvement Plan (CIP) is to systematically plan, schedule, and finance capital projects to ensure cost-effectiveness. A six-year 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.
- A capital outlay is defined as an item or project that costs $5,000 or more and has a life of at least three years. See Capital Improvement Plan section for more details.

Reserve Policies

The District has established fund balance reserve policies for the governmental funds. 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. Ending fund balance must meet minimum policy levels. It is allowable for total expenditures to exceed revenues in a given year as long as the projected ending fund balance meets minimum policy levels.

- The General Fund and its subsidiary fund, the Liability Insurance Fund restricts a portion of fund balance based on the amount of deferred property tax revenue at fiscal year-end. The General Fund assigns a minimum of 25% of annual budgeted expenditures for fiscal sustainability.
- The Recreation Fund restricts a portion of fund balance based on the amount of deferred property tax revenue at fiscal year-end. The Recreation Fund assigns a minimum of 25% of annual budgeted expenditures for fiscal sustainability.
- The Debt Service and Capital Projects funds do not have established fund balance limits due to the nature of the transactions accounted for in these funds.
- The tax supported funds restrict a portion of the fund balance based on the amount of deferred property tax revenue at fiscal year-end. These funds also have additional restrictions for fiscal sustainability with a minimum percentage of annual budgeted expenditures as follows:

Liability Insurance	25%
IMRF and Social Security	20%
Public Audit	15%
Museum	10%
Special Recreation	10%

Any remaining fund balance in these funds is restricted to the purpose of the fund.

In governmental accounting, all financial transactions are organized within funds. The Park District abides by Generally Accepted Accounting Principles (GAAP) governing the use of funds. First, a fund contains a group of accounts segregated for certain purposes. Second, the financial transactions related to these purposes will be recorded in the accounts of the fund. Third, these accounts must be self-balancing and must include information about all the financial resources revenues, expenditures and fund balance. The Park District uses a detailed line item format to monitor revenues and expenditures.

The Park District makes use of four Governmental Fund types: General Fund, Special Revenue Funds, Capital Improvement Funds and Debt Service Funds. The following is a brief description of each fund type.

General Fund - The General Fund is 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.

Special Revenue Funds - Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for a specific purpose. Recreation, 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.

Capital Improvement Funds - Capital Improvements Funds are used to account for financial resources to be used for the acquisition or construction of major capital projects.

Debt Service Fund – The Debt Service Fund is used to account for the short and long-term payment of principal and interest on borrowed funds.

The accounts of the Park District are organized by two major areas: Administrative Funds and Recreation and Facility Funds. Each fund is considered a separate accounting entity. A listing and definition of funds, activities and their relationships follows:

ADMINISTRATIVE FUNDS

GENERAL FUND - The General 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 Special Revenue Fund (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 Special Revenue Fund (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 is a Special Revenue Fund (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 Special Revenue Fund (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 special revenue Fund (major fund) 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. The Park District uses subsidiary funds to account for revenues and expenditures for the golf and tennis club operations.

FOREST VIEW RACQUET AND FITNESS CLUB FUND - a subsidiary 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.

HERITAGE TENNIS CLUB FUND - a subsidiary 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.

ARLINGTON LAKES GOLF CLUB FUND – a subsidiary 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.

NICKOL KNOLL GOLF CLUB FUND - a subsidiary 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.

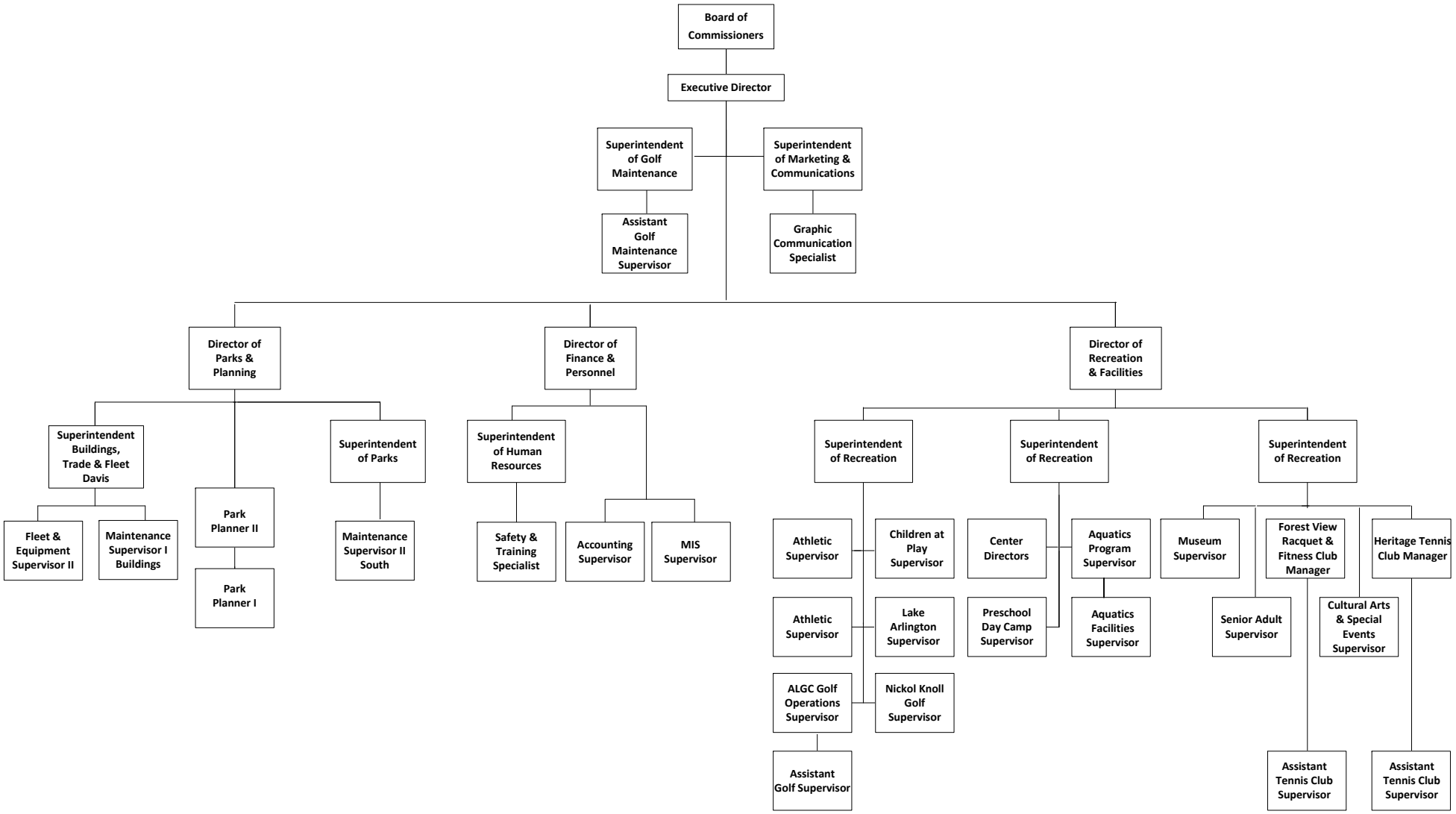
MUSEUM FUND - The Museum Fund is a Special Revenue Fund (non-major fund) established to account for revenues derived from a specific annual property tax levy and expenses of these monies for the maintenance and operations of the Museum. The Park District's responsibility is to provide recreation programs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

Board of Commissioners

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

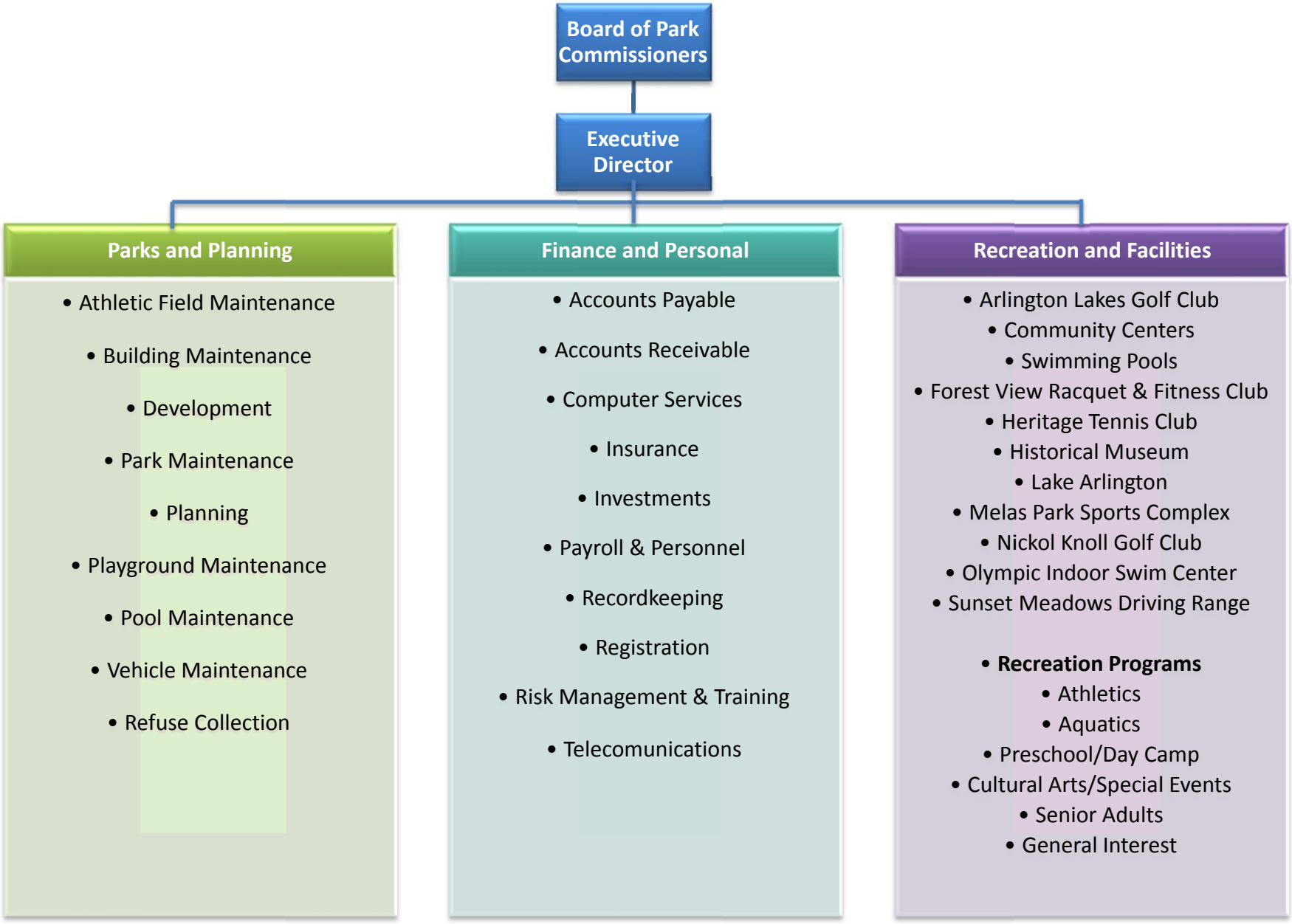
Administrative Staff

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


Board of Commissioners
Executive Director
Superintendent of Golf Maintenance
Superintendent of Marketing & Communications
Assistant Golf Maintenance Supervisor
Graphic Communication Specialist
Director of Parks & Planning
Director of Finance & Personnel
Director of Recreation & Facilities
Superintendent Buildings, Trade & Fleet Davis
Superintendent of Parks
Superintendent of Human Resources
Superintendent of Recreation
Superintendent of Recreation
Superintendent of Recreation
Fleet & Equipment Supervisor II
Maintenance Supervisor I Buildings
Park Planner II
Park Planner I
Maintenance Supervisor II South
Safety & Training Specialist
Accounting Supervisor
MIS Supervisor
Athletic Supervisor
Athletic Supervisor
ALGC Golf Operations Supervisor
Assistant Golf Supervisor
Children at Play Supervisor
Lake Arlington Supervisor
Nickol Knoll Golf Supervisor
Center Directors
Preschool Day Camp Supervisor
Aquatics Program Supervisor
Aquatics Facilities Supervisor
Museum Supervisor
Senior Adult Supervisor
Forest View Racquet & Fitness Club Manager
Cultural Arts & Special Events Supervisor
Heritage Tennis Club Manager
Assistant Tennis Club Supervisor
Assistant Tennis Club Supervisor

Arlington Heights Park District

Organizational Chart by Function



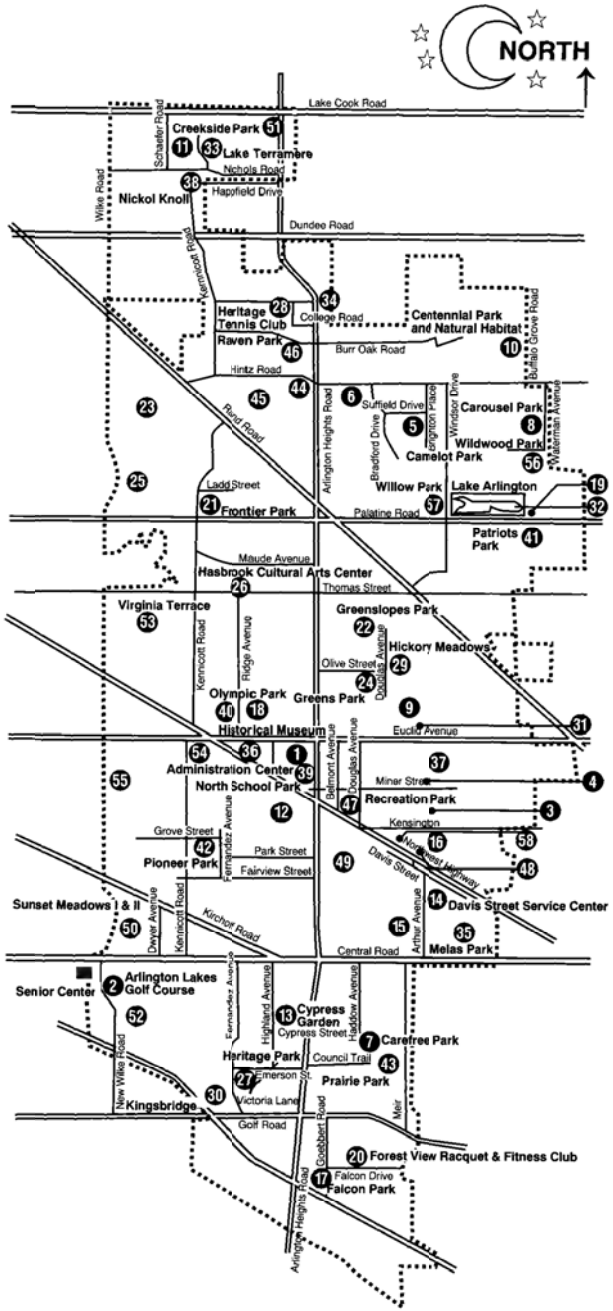

NORTH
Lake Cook Road
Creekside Park
Lake Terramere
Schaefer Road
Nichols Road
Hapfield Drive
Nickol Knoll
Wilke Road
Dundee Road
Kennicott Road
Heritage Tennis Club
College Road
Centennial Park and Natural Habitat
Raven Park
Burr Oak Road
Buffalo Grove Road
Hintz Road
Rand Road
Suffield Drive
Carousel Park
Bradford Drive
Arlington Heights Road
Windsor Drive
Arlington Place
Camelot Park
Wildwood Park
Willow Park
Lake Arlington
Ladd Street
Frontier Park
Palatine Road
Patriots Park
Maude Avenue
Hasbrook Cultural Arts Center
Thomas Street
Virginia Terrace
Greenslopes Park
Hickory Meadows
Olive Street
Ridge Avenue
Douglas Avenue
Olympic Park
Greens Park
Historical Museum
Euclid Avenue
Administration Center
North School Park
Belmont Avenue
Douglas Avenue
Miner Street
Recreation Park
Kensington
Grove Street
Park Street
Pioneer Park
Fernandez Avenue
Fairview Street
Davis Street
Davis Street Service Center
Sunset Meadows I & II
Dwyer Avenue
Kennicott Road
Kirchoff Road
Arthur Avenue
Central Road
Melas Park
Senior Center
Arlington Lakes Golf Course
Fernandez Avenue
Highland Avenue
Cypress Garden
Cypress Street
Hasbrook Avenue
Carefree Park
Heritage Park
Council Trail
Prairie Park
Emerson St
New Wilke Road
Kingsbridge
Victoria Lane
Golf Road
Meir
Goebbert Road
Forest View Racquet & Fitness Club
Falcon Drive
Falcon Park
Arlington Heights Road

Table of Contents

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

♿ Current Handicap-Accessible Facilities

	Park Name	Acres	Washrooms	Office/Field House	Pool	Tot Lot 2-5	Playground 5-12	Playround 2-12	Seating Area	Ball Field	Soccer Field	Shared Use Soccer Field	Outdoor Tennis Courts	Basketball FC, HC, Mini	Bike/Walk Path	Picnic Area/Shelter	Sand Volleyball	Ice Rink	Sled Hill	Special Use	
30	Kingsbridge Arboretum	5.20																		■	Memorial Arboretum
31	Klehm	2.00				♿	♿		■					FC		P					
32	Lake Arlington	93.00	♿	■		1♿									2.25	P/S				■	Boating, Fishing and Wetland
33	Lake Terramere	11.00						♿	■						■						
34	McDonald Creek Parkway	11.00													■						
35	Melas	35.00	♿	■				♿	■	3L	1L				2.5	P	■				
36	Memorial	0.50							■							P				■	War Memorials
37	Methodist	8.50								4		■									
38	Nickol Knoll	56.00	♿	■						■					1.25					■	9-Hole Golf Course
39	North School Park	1.65	♿			♿			■						■					■	Fountain, Amphitheater
40	Olympic	9.90	♿	■	♿	♿	♿		■		■		2	1FC		P				■	Safety Town Course, Skate Park
41	Patriots	17.00				♿	♿		■	2		3		2FC		P/S		1H, 1F			
42	Pioneer	23.30	♿	♿	♿	♿	♿		■	4		■	4L	1FC	0.8	P		1H, 1F		■	
43	Prairie	10.00				♿	♿			■		■		1FC	■					■	Rotary Field
44	Rand - Berkley	7.06						♿	■	3		■									
45	Rand Connector Parkway	1.70																			
46	Raven	8.50				■			■	2		■	3	FC		P					
47	Recreation	21.10	■	■	■	♿	♿		■	1L	■		3L	FC	■	P		1F		■	Meyer Field, Fit Trail
48	Rose Garden	0.50																		■	
49	Scarsdale	1.70				♿								HC							
50	Sunset Meadows I & II	37.13	♿	■		♿	♿		■			L			0.9	P			■	■	Driving Range, Putting Green, Football, Bocce
51	Sunset Ridge	2.35						♿						FC							
52	Victory	1.70				♿	♿						1MP								
53	Virginia Terrace	3.50				■	■		■	■				FC	■						
54	Volz	5.00				■	■			■			2	M	■						
55	Westgate	2.00				♿	♿		■						■						
56	Wildwood	6.50				■	■		■		■		3	FC	■						
57	Willow	22.00				■			■						■						
58	Windsor Parkway & Triangles	4.50							■												
	Total Park Area	715.09																			

♿ Current Handicap-Accessible Facilities

Arlington Heights Park District's 2011/12 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 beginning May 1, 2010. 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

2011/12 Financial Summaries

Financial Summary 33-45

Operating Budget by Fund Category

Combined Statement - All Funds 47

Administrative Funds 48

Recreation and Facilities Funds 49

Operating Budget Comparisons

Combined Statement - All Funds 50

Administrative Funds 51

Recreation and Facilities Funds 52

Operating Budget by Department

Administration and Finance 53-66

Parks and Planning 67-76

Recreation and Facilities 77-86

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 Aaa. 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, ongoing 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

The District has established fund balance reserve policies for the governmental funds. 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. Ending fund balance must meet minimum policy levels. It is allowable for total expenditures to exceed revenues in a given year as long as the projected ending fund balance meets minimum policy levels.

- The General Fund and its subsidiary fund, the Liability Insurance Fund restricts a portion of fund balance based on the amount of deferred property tax revenue at fiscal year-end. The General Fund assigns a minimum of 25% of annual budgeted expenditures for fiscal sustainability.
- The Recreation Fund restricts a portion of fund balance based on the amount of deferred property tax revenue at fiscal year-end. The Recreation Fund assigns a minimum of 25% of annual budgeted expenditures for fiscal sustainability.
- The Debt Service and Capital Projects funds do not have established fund balance limits due to the nature of the transactions accounted for in these funds.
- The tax supported funds restrict a portion of the fund balance based on the amount of deferred property tax revenue at fiscal year-end. These funds also have additional restrictions for fiscal sustainability with a minimum percentage of annual budgeted expenditures as follows: Liability Insurance – 25%, Pension – 20%, Audit – 15%, Museum – 10%, and NWSRA – 10%. Any remaining fund balance in these funds is restricted to the purpose of the fund.

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 Aaa Moody's rating.

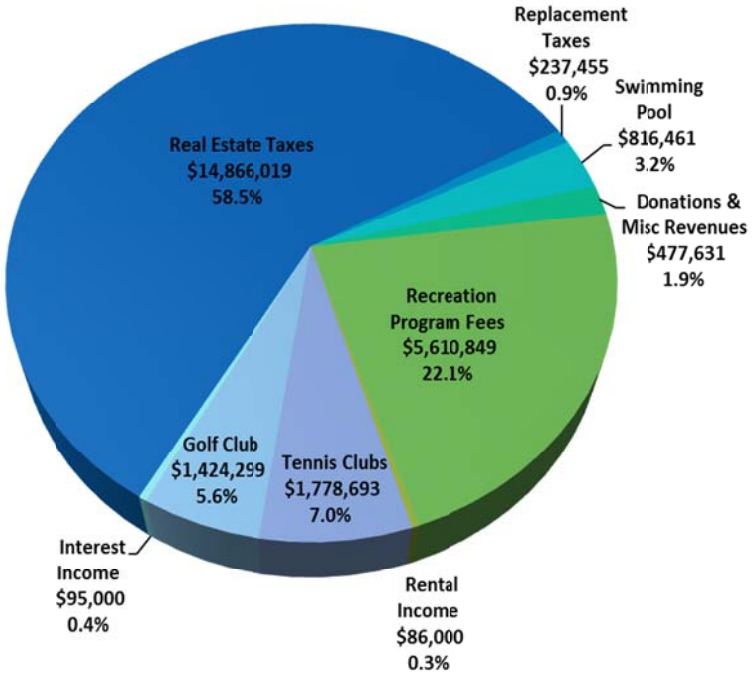
The Park District has projected increases in fund balances in the Corporate, Museum, Pension, Forest View Racquet & Fitness Club, and Heritage Tennis Club funds. All other funds will use prior year accumulations to balance the funds. All fund balances, with the exception of Nickol Knoll Golf Club, Arlington Lakes Golf Club, 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 49% and 59% respectively of their annual operating expenses accumulated in available fund balance. This is after funding the fiscal sustainability portion.

	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By Projected Year End	% Change By Current Budget
Fund Balance Policy Designations							
Non-spendable	220,131	210,226	157,000	157,000	157,000	0.0	0.0
Deferred Taxes	4,929,851	4,896,618	4,977,578	4,981,232	5,194,178	4.3	4.4
Fiscal Sustainability	4,679,274	4,843,363	5,148,233	5,148,233	5,200,931	1.0	1.0
Available Balance	4,696,714	6,252,769	4,876,881	5,985,600	5,063,938	-15.4	3.8
Est. Fund Balance - End of Year	14,525,970	16,202,977	15,159,692	16,272,066	15,616,047	-4.0	3.0

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.

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 2010/11	Percent of Increase (Decrease)
Real Estate Taxes	$14,866,019	58.6 %	$ 892,424	6.4 %
Replacement Taxes	237,455	0.9	20,955	9.7
Rental Income	86,000	0.3	-	0.0
Interest Income	95,000	0.4	10,000	11.8
Donations & Misc Revenues	477,631	1.9	16,357	3.5
Recreation Program Fees	5,610,849	22.1	183,914	3.4
Swimming Pool Revenues	816,461	3.2	(5,968)	-0.7
Tennis Club Revenues	1,778,693	7.0	55,739	3.2
Golf Club Revenues	1,424,299	5.6	53,016	3.9
Total Revenues	$25,392,407	100.0 %	$ 1,226,437	5.1 %

Revenues for the 2011/12 Proposed Operating Budget are expected to be $25,392,407, a 5.1% increase over the 2010/11 projected actual. Real estate property taxes are 58.6% of revenues.

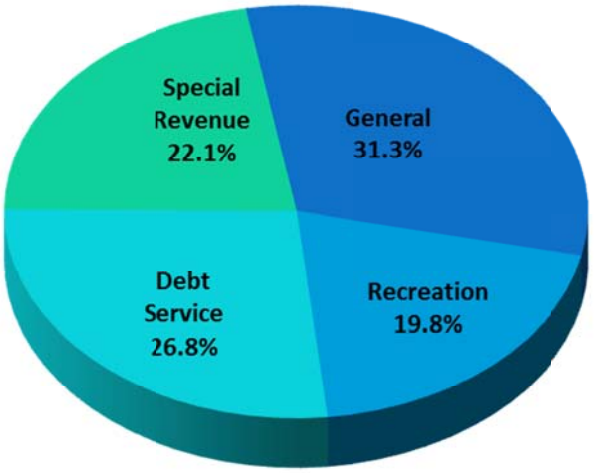
All Funds Revenue Comparison

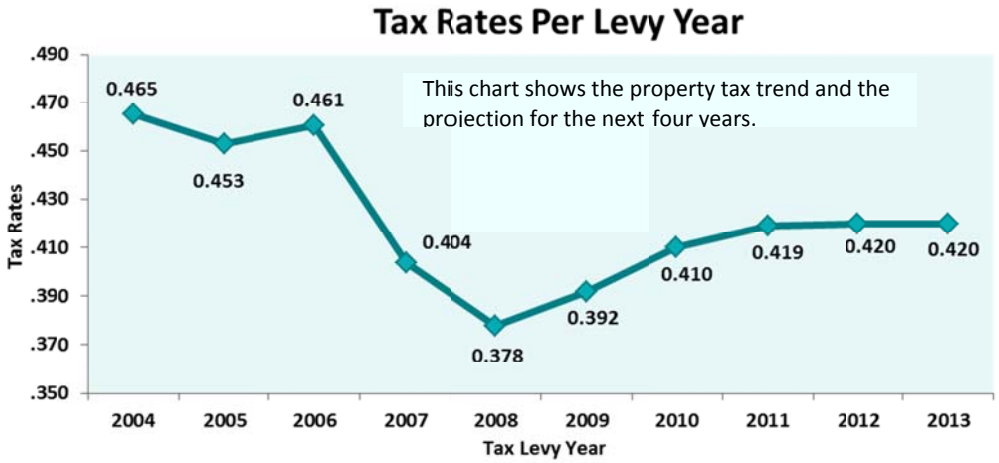
	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12
Real Estate Taxes	$ 12,726,727	13,574,990	13,932,738	13,973,595	14,866,019
Replacement Taxes	240,386	212,778	231,150	216,500	237,455
Rental Income	90,900	72,400	86,000	86,000	86,000
Interest Income	228,491	72,596	316,888	85,000	95,000
Donations & Misc Revenues	426,151	467,111	487,286	461,274	477,631
Recreation Program Fees	5,467,085	5,472,974	5,408,766	5,426,935	5,610,849
Swimming Pool Revenues	861,278	806,371	806,029	822,429	816,461
Tennis Club Revenues	1,644,384	1,703,711	1,719,720	1,722,954	1,778,693
Golf Club Revenues	1,374,433	1,412,874	1,451,395	1,371,283	1,424,299
Total	$ 23,059,834	23,795,805	24,439,972	24,165,970	25,392,407

Real Estate Tax Revenues

Real estate tax provides 58.6% 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 2010 Tax Levy. In 2009, a 2.7% (including New Property) tax cap increase over the previous year's extended levy was allowed. The 2010 Tax Levy was prepared at a 6.8% increase primarily due to an increase in the debt service maturity schedule.





The Park District is committed to maintaining stable tax rates. The tax rate for 2009 was 39.2¢ per $100 of equalized assessed valuation. It is expected that the 2010 tax rate will be 41¢. The tax rate for subsequent years is expected to remain constant based on tax revenue projections and the Park District's debt service maturity schedule.

- The General fund supports infrastructure maintenance, upkeep, and upgrades of 58 park sites encompassing 715.09 acres of land, as well as administrative services.
- The Recreation fund (including tennis and golf club funds) 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, Pension, Insurance, Audit, and NWSRA.
- The Debt Service fund accounts for the accumulation of resources and payment of general obligation bond principal and interest.

Approximate Cost to Homeowners

House's Fair Market Value	$100,000	$250,000	$350,000	$500,000	$750,000	$850,000
Approximate Park District Taxes:						
Annual Amount	$137	$342	$478	$683	$1,025	$1,162
Monthly Amount	$11	$28	$40	$57	$85	$97
Daily Amount	$0.37	$0.94	$1.31	$1.87	$2.81	$3.18

	2010 Levy	2009 Levy
Formula used to calculate taxes:		
Fair Market Value	$350,000	$350,000
Equalization Factor	33%	33%
Equalized Assessed Value (EAV)	$116,550	$116,550
$100s of EAV	$1,166	$1,166
Park District Tax Rate	0.410	0.392
Approximate Park District Taxes	$478	$442

Replacement Tax Revenues

The State of Illinois has estimated that the District will receive $237,455 in replacement tax revenue; this is a 9.7% increase 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 2010/11, the Park District was able to invest a majority of its funds at an average rate of less than 1%. Current interest rates are averaging right around .5%. These rates are anticipated to continue as they are currently in 2011/12.

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

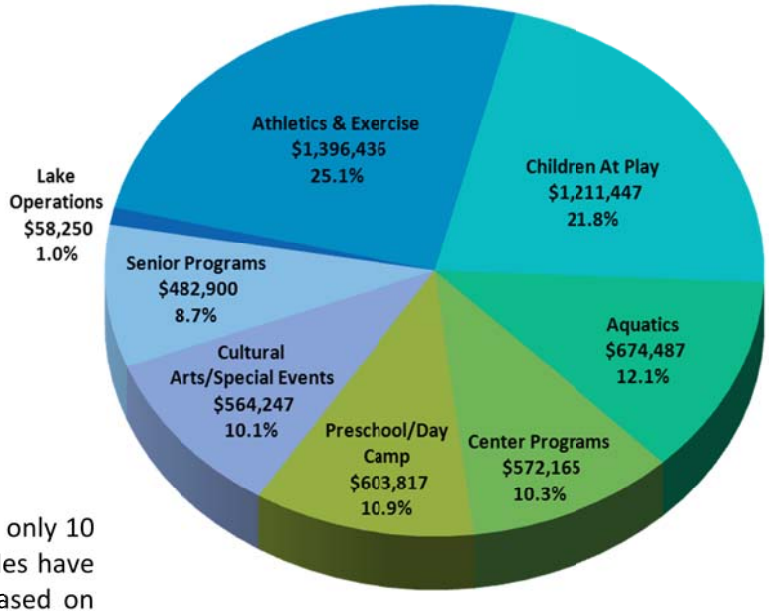
Donations and Miscellaneous Revenue consist of all other miscellaneous revenue in all funds. This revenue is used for purposes specified by the type of fund in which it is received. Some of the larger examples are NWSRA Administrative Fees, Finance Charges, Stringing and Grips, and Tournament Fees. The 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 2011/12. 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 2011/12 Proposed Operating Budget are 22% of the Park District's revenue ($5,563,749); a 3.4% increase over the 2010/11 projected actual. The major recreation program revenue sources are identified in the following chart and table.

	Actual 08/09	Actual 09/10	Budget 10/11	Projected 10/11	Proposed 11/12
Lake Operations	$ 61,096	59,680	56,800	60,004	58,250
Athletics & Exercise	1,162,052	1,217,778	1,359,491	1,313,652	1,396,436
Children At Play	1,160,953	1,233,864	1,129,083	1,207,306	1,211,447
Aquatics	650,401	695,023	649,627	667,547	674,487
Center Programs	408,374	484,690	509,523	544,690	572,165
Preschool/Day Camp	689,047	713,409	631,696	592,793	603,817
Cultural Arts/Special Event	512,653	552,047	554,596	543,831	564,247
Senior Programs	414,988	401,241	471,300	450,150	482,900
Total - All Programs	$5,059,564	5,357,732	5,362,116	5,379,973	5,563,749



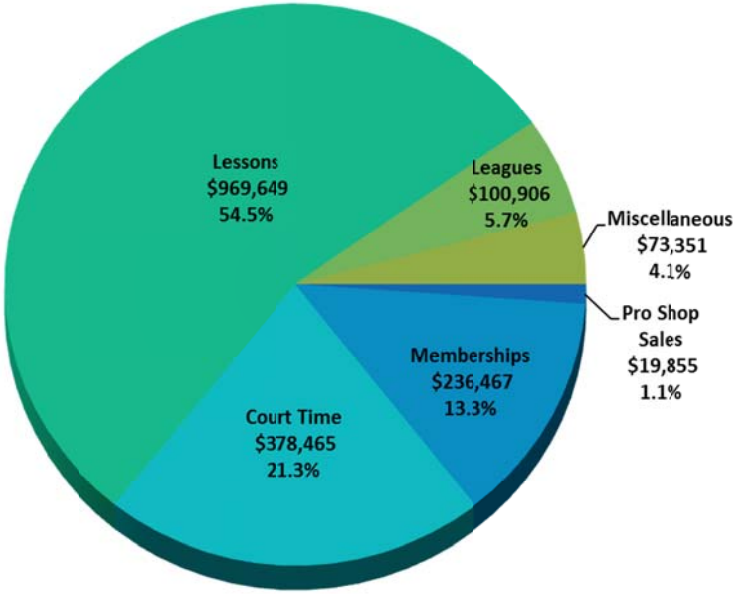
Swimming Pool Revenues

Overall, 2010/11 pool pass sales remained constant with 2009/10. Sales were down by only 10 passes and that was for the Babysitter classification. This is a positive sign, as pass sales have been declining over the past few years. Proposed revenue on daily admissions is based on 2009/10 budget numbers with no increase in daily admission rates. There is a 3% increase in 2011/12 pool pass fees.

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 2011/12 Proposed Operating Budget are 7% of the Park District's revenue ($1,778,693); a 3.2% increase over the 2010/11 projected actual.

Tennis Club Revenues by Source



Tennis Club Operating Revenue Comparison

	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12
Gross Profit Pro Shop Sales	$ 24,867	17,345	19,499	19,833	19,855
Memberships	257,211	247,661	256,989	225,530	236,467
Court Time	366,061	386,887	394,129	373,382	378,465
Lessons	820,112	869,393	879,485	938,627	969,649
Leagues	98,239	107,437	92,271	95,145	100,906
Miscellaneous	77,894	74,988	77,347	70,437	73,351
Total	$ 1,644,384	1,703,711	1,719,720	1,722,954	1,778,693

Memberships

Memberships are proposed to increase 4.8% over the 2010/11 projected actual. The proposed membership revenue increase is based on a growth in membership; membership rates will not increase in 2011/12. 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 1.4% from 2010/11 projected actual. Open court time reservations have been increasing with monthly court special promotions and party reservation incentives.

Lessons and Leagues

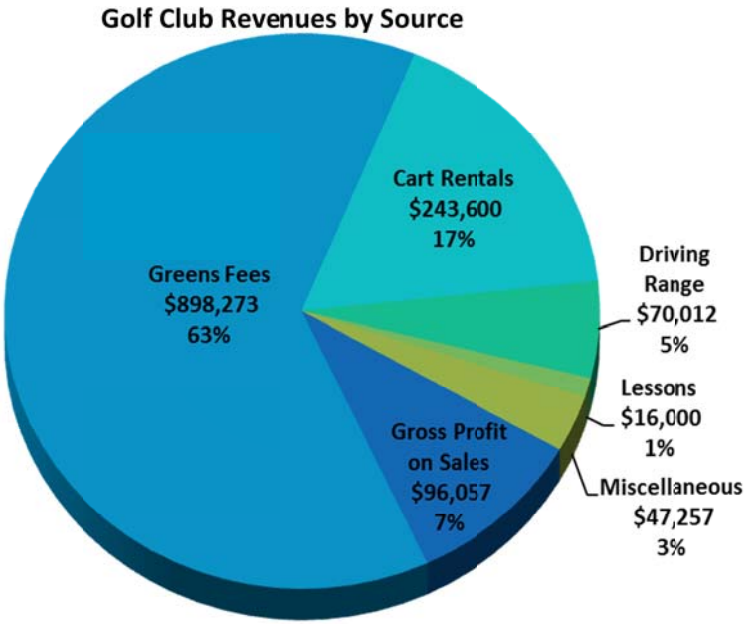
Lesson and league programs remain strong. Lesson revenues project to increase 3.3% for the 2010/11 proposed budget. Lesson programs continue to contribute the greatest source of revenue for the Tennis Clubs. The program includes summer outdoor tennis lessons offered in Arlington Heights, Buffalo Grove, Wheeling, Mt. Prospect, River Trails, and Prospect Heights. Overall, the Arlington Heights Park District's summer tennis program registered 1,364 players in the 2010 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 club revenues represent 10.9% of the Departments' 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. The Board approved golf course fees in December 2010. At Arlington Lakes Golf Club and Nickol Knoll Golf Club rates for remained the same as last year.

Golf Club revenues for the 2011/12 Proposed Operating Budget are 5.6% of the Park District's revenue ($1,424,299); a 3.9% increase over the 2010/11 projected.



Golf Club Operating Revenue Comparison

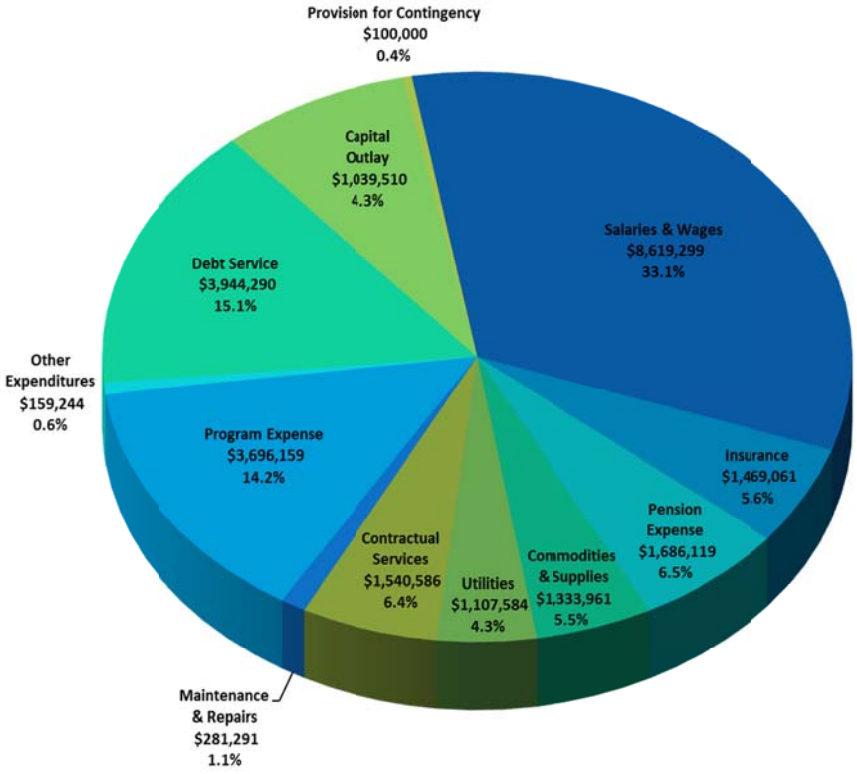
	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12
Gross Profit on Sales	$ 95,578	89,565	97,290	113,719	139,157
Greens Fees	942,158	954,284	972,263	878,893	898,273
Cart Rentals	238,480	250,214	252,484	243,768	243,600
Driving Range	57,258	81,264	80,037	71,512	80,012
Lessons	14,821	13,126	18,000	12,500	16,000
Miscellaneous	26,138	24,421	31,321	50,891	47,257
Total	$ 1,374,433	$ 1,412,874	$ 1,451,395	$ 1,371,283	$ 1,424,299

Expenditures

Expenditures for the 2011/12 Proposed Operating Budget are 8.1% over the 2010/11 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.

Expenditures by Function

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



	Amount	Percent of Total	Increase (Decrease) from 2010/11	Percent of Increase (Decrease)
Salaries & Wages	$ 8,619,299	33.1 %	$ 261,945	3.1 %
Insurance	1,469,061	5.6	86,959	6.3
Pension Expense	1,686,119	6.5	24,039	1.4
Commodities & Supplies	1,314,174	5.1	36,154	2.8
Utilities	1,107,584	4.3	25,593	2.4
Contractual Services	1,540,630	5.9	122,349	8.6
Maintenance & Repairs	281,291	1.1	4,995	1.8
Program Expense	3,696,159	14.2	173,004	4.9
Other Expenditures	159,244	0.6	8,409	5.6
Debt Service	3,944,290	15.1	539,090	15.8
Capital Outlay	2,130,575	8.2	1,569,008	279.4
Transfers In/Out	-	-	(1,000,000)	-100.0
Provision for Contingency	100,000	0.4	100,000	NA
Total Expenses	$ 26,048,426	100.0 %	$ 1,951,545	8.1 %

	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12
Salaries & Wages	$ 7,958,287	8,152,417	8,547,774	8,357,354	8,619,299
Insurance	1,075,319	1,274,278	1,382,664	1,382,102	1,469,061
Pension Expense	1,447,487	1,544,225	1,572,141	1,662,080	1,686,119
Commodities & Supplies	1,271,904	1,085,378	1,333,961	1,278,020	1,314,174
Utilities	1,089,445	1,014,181	1,134,592	1,081,991	1,107,584
Contractual Services	1,300,899	1,434,712	1,540,586	1,418,281	1,540,630
Maintenance & Repairs	258,188	219,830	282,665	276,296	281,291
Program Expense	3,601,828	3,653,192	3,616,073	3,523,155	3,696,159
Other Expenditures	129,998	133,189	143,421	150,835	159,244
Debt Service	3,335,291	3,377,910	3,479,295	3,405,200	3,944,290
Capital Outlay	504,993	829,486	1,039,510	561,567	2,130,575
Transfers In/Out	-	(600,000)	-	1,000,000	-
Provision for Contingencies	-	-	100,000	-	100,000
Total Expenses	$ 21,973,639	22,118,798	24,172,682	24,096,881	26,048,426

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 $261,945 (3.1%) from the 2010/11 projected actual. This category represents 33.1% of the 2011/12 budget.

Full-time salaries are budgeted at the current (or expected April 30, 2011) 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 $86,959 (6.3%) from the 2010/11 projected actual. This category represents 5.6% of the 2011/12 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 2010/11 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 increased 2.6%. Property insurance decreased by 1.6% and all other lines increased by 7%.

Commodities & Supplies

This category represents 5.1% of the 2011/12 budget; commodities increased $36,154 (2.8%). The major increase in this category is due to higher costs for data processing supplies, AED supplies, marketing promotion materials, anticipated higher fuel costs, and parts/fitting prices.

Utilities

Utilities represent 4.3% of the 2011/12 budget, an increase of $25,593 (2.4%) over last year. The utility budget has been prepared using the estimated new rates for natural gas and electricity and estimated 2010/11 usage.

Pension

Pension expense is 6.5% of the 2011/12 budget. This year's proposed budget is 1.4% ($24,039) 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 2011 calendar year is 14.16% of participating members' salaries. This is a 3% increase over last year.

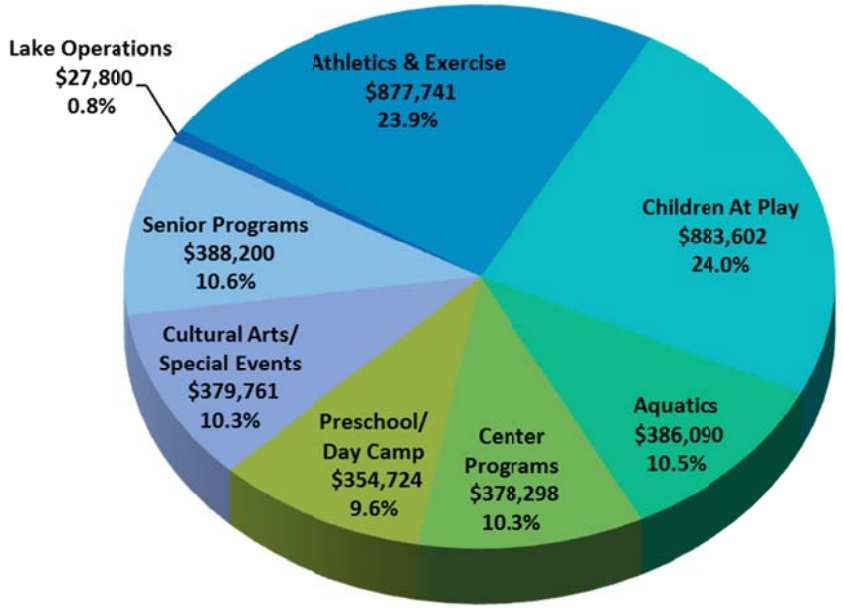
Contractual Services

This category represents 5.9% of the 2011/12 budget. The proposed budget increased by $122,349 (8.6%) over the 2010/11 projected actual. This category reflects a $39,605 (8%) increase in the NWSRA special recreation fund and increases in refuse disposal.

Program Expenses

Program Expenses are up 4.9% over last year's projected, primarily due to expanded programs in the Athletics & Exercise, Aquatics, Seniors, and Cultural Arts/Special Events categories. More detail regarding programs can be found in the Program Summaries (dark green) section of this document.

	Actual 08/09	Actual 09/10	Budget 10/11	Projected 10/11	Proposed 11/12
Lake Operations	$ 24,365	25,286	24,300	28,281	27,800
Athletics & Exercise	733,776	766,701	816,916	803,397	867,741
Children At Play	868,982	892,819	872,073	872,033	883,602
Aquatics	342,862	385,795	374,977	369,807	388,633
Center Programs	256,086	326,523	342,078	363,007	378,298
Preschool/Day Camp	410,379	416,070	397,227	346,430	354,724
Cultural Arts/Special Events	345,863	391,230	377,352	357,075	379,761
Senior Programs	329,061	316,254	383,550	355,700	388,200
Total - All Programs	$3,311,374	3,520,678	3,588,473	3,495,730	3,668,759



Debt Administration

This category represents 15.1% of 2011/12 budget. The proposed budget increased by 15.8% over the 2010/11 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 April 2010, the Park District received an improvement in its bond rating to Aaa by Moody's Investors Service. The Aaa rating (highest rating available) will allow the Arlington Heights Park District to issue debt at the lowest possible interest rate as the organization has proven itself to be among the top tier of local governments in terms of financial strength, both in Illinois and nationally. Arlington Heights Park District joins a select number of high performing park districts at the Aaa rating level.

Capital Improvements

This category represents 8%; $2,130,575 of the 2011/12 operating budget. The proposed budget increased by $1,569,008 over the 2010/11 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 six-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 2011/12:

Frontier Park Master Plan Phase 1	$1,505,000
Turf Infields - Melas Park	1,000,000
Synthetic Turf Cooperative	600,000
Land Acquisition	300,000
District-Wide Fleet Replacement	294,500
Renovate Centennial Park Tennis Courts	249,600
Contingency	200,000
Parking Lot Renovation at Centennial Park	154,000
Evergreen Park Playground Renovation	150,500
ALGC Clubhouse Heat/Air Roof Units	133,000
Recreation Park Playground Renovation	123,650
Memorial Park Improvemnents	120,000
Park Improvements under $100,000	1,142,800
	$5,973,050

Table of Contents

Arlington Heights Park District

Operating Budget by Fund Category — **All Funds Combined**

	Administration	Recreation & Facilities	2011/12 Proposed Budget	2010/11 Budget	Projected 2010/11	% Change By Current Budget	% Change By Projected Year End
Revenue							
Real Estate Taxes	11,916,819	2,949,200	14,866,019	13,932,738	13,973,595	6.7	6.4
Replacement Taxes	237,455	-	237,455	231,150	216,500	2.7	9.7
Rental Income	86,000	-	86,000	86,000	86,000	0.0	0.0
Interest Income	95,000	-	95,000	316,888	85,000	-70.0	11.8
Donations & Misc Revenues	11,743	465,888	477,631	487,286	461,274	-2.0	3.5
Recreation Program Fees	-	5,610,849	5,610,849	5,408,766	5,426,935	3.7	3.4
Swimming Pool Revenues	-	816,461	816,461	806,029	822,429	1.3	-0.7
Tennis Club Revenues	-	1,778,693	1,778,693	1,719,720	1,722,954	3.4	3.2
Golf Club Revenues	-	1,424,299	1,424,299	1,451,395	1,371,283	-1.9	3.9
Total Operating Revenue	12,347,017	13,045,390	25,392,407	24,439,972	24,165,970	3.9	5.1
Expense							
Salaries & Wages	3,006,887	5,612,412	8,619,299	8,547,774	8,357,354	0.8	3.1
Insurance	956,845	512,216	1,469,061	1,382,664	1,382,102	6.2	6.3
Pension Expense	1,509,623	176,496	1,686,119	1,572,141	1,662,080	7.2	1.4
Commodities & Supplies	624,431	689,743	1,314,174	1,333,961	1,278,020	-1.5	2.8
Utilities	147,980	959,604	1,107,584	1,134,592	1,081,991	-2.4	2.4
Contractual Services	1,073,461	467,169	1,540,630	1,540,586	1,418,281	0.0	8.6
Maintenance & Repairs	135,914	145,377	281,291	282,665	276,296	-0.5	1.8
Program Expense	-	3,696,159	3,696,159	3,616,073	3,523,155	2.2	4.9
Other Expenditures	85,874	73,370	159,244	143,421	150,835	11.0	5.6
Debt Service	3,944,290	-	3,944,290	3,479,295	3,405,200	13.4	15.8
Total Operating Expenses	11,485,305	12,332,546	23,817,851	23,033,172	22,535,314	3.4	5.7
Capital Outlay	1,155,375	975,200	2,130,575	1,039,510	561,567	105.0	279.4
Transfers In/Out	-	-	-	-	1,000,000	NA	-100.0
Provision for Contingency	-	100,000	100,000	100,000	-	0.0	NA
Total Expenses	12,640,680	13,407,746	26,048,426	24,172,682	24,096,881	7.8	8.1
Operating Totals							
Total Revenues	12,347,017	13,045,390	25,392,407	24,439,972	24,165,970	3.9	5.1
Total Expenses	11,485,305	12,332,546	23,817,851	23,033,172	22,535,314	3.4	5.7
Gross Surplus/(Deficit)	861,712	712,845	1,574,557	1,406,800	1,630,656	11.9	-3.4
Totals After Capital Outlay							
Total Revenues	12,347,017	13,045,390	25,392,407	24,439,972	24,165,970	3.9	5.1
Total Expenses	12,640,680	13,407,746	26,048,426	24,172,682	24,096,881	7.8	8.1
Net Surplus/(Deficit)	(293,663)	(362,356)	(656,019)	267,290	69,089	-345.4	-1049.5
Est. Fund Balance - Beg of Year	7,145,812	9,126,254	16,272,066	14,892,402	16,202,977	9.3	0.4
Est. Fund Balance - End of Year	6,852,149	8,763,899	15,616,047	15,159,692	16,272,066	3.0	-4.0
Fund Balance Policy Designations							
Non-spendable	52,000	105,000	157,000	157,000	157,000	0.0	0.0
Deferred Taxes	3,749,070	1,445,108	5,194,178	4,977,578	4,981,232	4.4	4.3
Fiscal Sustainability	2,144,519	3,056,412	5,200,931	5,148,233	5,148,233	1.0	1.0
Available Balance	906,559	4,157,379	5,063,938	4,876,881	5,985,600	3.8	-15.4
Est. Fund Balance - End of Year	6,852,149	8,763,899	15,616,047	15,159,692	16,272,066	3.0	-4.0

Arlington Heights Park District

Operating Budget by Fund Category **Administrative Funds**

	Corporate	IMRF Pension	Insurance	Public Audit	Debt Service	NWSRA	2011/12 Proposed Budget	2010/11 Budget	% Change 2010/11 Budget
Revenues									
Real Estate Taxes	4,646,000	1,580,650	252,500	30,300	3,983,734	1,423,635	11,916,819	11,059,288	7.8
Replacement Taxes	237,455	-	-	-	-	-	237,455	231,150	2.7
Rental Income	86,000	-	-	-	-	-	86,000	86,000	0.0
Interest Earned	95,000	-	-	-	-	-	95,000	316,888	-70.0
Donations & Misc. Revenues	11,743	-	-	-	-	-	11,743	17,254	-31.9
Total Revenues	5,076,198	1,580,650	252,500	30,300	3,983,734	1,423,635	12,347,017	11,710,580	5.4
Expenses									
Salaries & Wages	3,006,887	-	-	-	-	-	3,006,887	3,010,319	-0.1
Insurance	675,509	-	281,336	-	-	-	956,845	879,115	8.8
Pension Expense	-	1,509,623	-	-	-	-	1,509,623	1,356,733	11.3
Commodities	624,431	-	-	-	-	-	624,431	601,018	3.9
Utilities	147,980	-	-	-	-	-	147,980	157,525	-6.1
Contractual Services	316,316	-	-	28,500	1,185	727,460	1,073,461	1,005,413	6.8
Maintenance and Repairs	135,914	-	-	-	-	-	135,914	133,186	2.0
Other Expenditures	85,874	-	-	-	-	-	85,874	71,392	20.3
Debt Service	-	-	-	-	3,944,290	-	3,944,290	3,463,462	13.9
Total Operating Expenses	4,992,911	1,509,623	281,336	28,500	3,945,475	727,460	11,485,305	10,678,163	7.6
Capital Outlay	-	-	-	-	-	1,155,375	1,155,375	573,510	101.5
Transfers In/Out	-	-	-	-	-	-	-	-	
Total Expenses	4,992,911	1,509,623	281,336	28,500	3,945,475	1,882,835	12,640,680	11,251,673	12.3
Operating Totals									
Total Revenues	5,076,198	1,580,650	252,500	30,300	3,983,734	1,423,635	12,347,017	11,710,580	5.4
Total Expenses	4,992,911	1,509,623	281,336	28,500	3,945,475	727,460	11,485,305	10,678,163	7.6
Gross Surplus/(Deficit)	83,287	71,027	(28,836)	1,800	38,259	696,175	861,712	1,032,417	-16.5
Totals After Capital Outlay									
Total Revenues	5,076,198	1,580,650	252,500	30,300	3,983,734	1,423,635	12,347,017	11,710,580	5.4
Total Expenses	4,992,911	1,509,623	281,336	28,500	3,945,475	1,882,835	12,640,680	11,251,673	12.3
Net Surplus/(Deficit)	83,287	71,027	(28,836)	1,800	38,259	(459,200)	(293,663)	458,907	-164.0
Est. Fund Balance - Beg of Year	4,698,306	430,027	249,280	20,999	97,064	1,650,136	7,145,812	7,673,605	-6.9
Est. Fund Balance - End of Year	4,781,593	501,054	220,444	22,799	135,323	1,190,936	6,852,149	8,132,512	-15.7
Fund Balance Policy Designations									
Non-spendable	52,000	-	-	-	-	-	52,000	52,000	0.0
Deferred Taxes	2,276,540	501,054	123,725	14,847	135,323	697,581	3,749,070	3,569,587	5.0
Fiscal Sustainability	1,997,164	-	70,334	4,275	-	72,746	2,144,519	2,090,649	2.6
Available Balance	455,888	-	26,385	3,677	-	420,609	906,559	2,420,275	-62.5
Est. Fund Balance - End of Year	4,781,593	501,054	220,444	22,799	135,323	1,190,936	6,852,149	8,132,512	-15.7

Table of Contents

Arlington Heights Park District

Operating Budget by Fund Category — **Recreation and Facilities Funds**

	Recreation	Forest View Racquet & Fitness Club	Heritage Tennis Club	Nickol Knoll Golf Club	Arlington Lakes Golf Club	Total Recreation	Museum	2011/12 Proposed Budget	2010/11 Budget	% Change 2010/11 Budget
Revenue										
Real Estate Taxes	2,828,000	-	-	-	-	2,828,000	121,200	2,949,200	2,873,450	2.6
Rental Income	28,300	-	-	-	-	28,300	6,110	34,410	39,015	-11.8
Recreation Program Fees	5,563,749	-	-	-	-	5,563,749	47,100	5,610,849	5,408,766	3.7
Swimming Pool Revenues	816,461	-	-	-	-	816,461	-	816,461	806,029	1.3
Gross Profit on Sales	216,143	6,665	13,190	8,675	130,482	375,155	-	375,155	332,009	13.0
Memberships	-	120,967	115,500	-	-	236,467	-	236,467	256,989	-8.0
Court Time	-	161,440	217,025	-	-	378,465	-	378,465	394,129	-4.0
Lessons	-	376,649	593,000	16,000	16,000	1,001,649	-	1,001,649	897,485	11.6
League Fees	-	39,270	61,636	-	-	100,906	-	100,906	92,271	9.4
Green Fees	-	-	-	142,614	755,659	898,273	-	898,273	972,263	-7.6
Golf Cart Rentals	-	-	-	16,100	227,500	243,600	-	243,600	252,484	-3.5
Driving Range Revenue	-	-	-	-	80,012	80,012	-	80,012	80,037	0.0
Miscellaneous Income	210,335	36,499	36,852	2,919	28,338	314,943	5,000	319,943	324,465	-1.4
Total Operating Revenue	9,662,988	741,490	1,037,203	186,308	1,237,991	12,865,980	179,410	13,045,390	12,729,392	2.5
Expense										
Salaries & Wages	3,476,777	458,715	547,560	128,308	869,802	5,481,162	131,250	5,612,412	5,537,455	1.4
Insurance	359,137	28,005	54,486	11,683	57,770	511,081	1,135	512,216	503,549	1.7
Pension Expense	-	40,751	57,167	-	78,578	176,496	-	176,496	215,408	-18.1
Commodities & Supplies	396,175	45,167	48,746	42,256	154,699	687,043	2,700	689,743	732,943	-5.9
Utilities	703,893	95,494	55,497	31,537	70,303	956,724	2,880	959,604	977,067	-1.8
Contractual Services	358,122	21,610	23,325	11,586	42,426	457,069	10,100	467,169	535,173	-12.7
Maintenance & Repairs	107,314	9,952	5,300	9,065	13,746	145,377	-	145,377	149,479	-2.7
Program Expense	3,668,759	-	-	-	-	3,668,759	27,400	3,696,159	3,616,073	2.2
Other Expenditures	49,670	3,100	8,150	2,091	7,659	70,670	2,700	73,370	72,029	1.9
Debt Service	-	-	-	-	-	-	-	-	15,833	-100.0
Total Operating Expenses	9,119,847	702,794	800,231	236,526	1,294,983	12,154,381	178,165	12,332,546	12,355,009	-0.2
Capital Outlay	834,200	-	141,000	-	-	975,200	-	975,200	466,000	109.3
Provision for Contingency	100,000	-	-	-	-	100,000	-	100,000	100,000	0.0
Total Expenses	10,054,047	702,794	941,231	236,526	1,294,983	13,229,581	178,165	13,407,746	12,921,009	3.8
Operating Totals										
Total Revenues	9,662,988	741,490	1,037,203	186,308	1,237,991	12,865,980	179,410	13,045,390	12,729,392	2.5
Total Expenses	9,119,847	702,794	800,231	236,526	1,294,983	12,154,381	178,165	12,332,546	12,355,009	-0.2
Gross Surplus/(Deficit)	543,141	38,696	236,972	(50,218)	(56,992)	711,600	1,245	712,845	374,383	90.4
Totals After Capital Outlay										
Total Revenues	9,662,988	741,490	1,037,203	186,308	1,237,991	12,865,980	179,410	13,045,390	12,729,392	2.5
Total Expenses	10,054,047	702,794	941,231	236,526	1,294,983	13,229,581	178,165	13,407,746	12,921,009	3.8
Net Surplus/(Deficit)	(391,059)	38,696	95,972	(50,218)	(56,992)	(363,601)	1,245	(362,356)	(191,617)	89.1
Est. Fund Balance - Beg of Year	8,317,912	(148,859)	1,414,898	(472,547)	(68,082)	9,043,322	82,932	9,126,254	7,218,797	26.4
Est. Fund Balance - End of Year	7,926,853	(110,163)	1,510,870	(522,765)	(125,073)	8,679,722	84,177	8,763,899	7,027,180	24.7
Fund Balance Policy Designations						-				
Non-spendable	52,000	14,500	20,000	3,000	14,500	104,000	1,000	105,000	105,000	0.0
Deferred Taxes	1,385,720	-	-	-	-	1,385,720	59,388	1,445,108	1,407,991	2.6
Fiscal Sustainability	2,279,962	175,698	200,058	59,132	323,746	3,038,595	17,817	3,056,412	3,057,584	0.0
Available Balance	4,209,171	(300,361)	1,290,812	(584,897)	(463,319)	4,151,407	5,973	4,157,379	2,456,605	69.2
Est. Fund Balance - End of Year	7,926,853	(110,163)	1,510,870	(522,765)	(125,073)	8,679,722	84,177	8,763,899	7,027,180	24.7

Table of Contents

Arlington Heights Park District

Operating Budget Comparisons — **Combined Statement - All Funds**

	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By: Projected Year End	% Change By: Current Budget
Revenue							
Real Estate Taxes	12,726,727	13,574,990	13,932,738	13,973,595	14,866,019	6.4	6.7
Replacement Taxes	240,386	212,778	231,150	216,500	237,455	9.7	2.7
Rental Income	90,900	72,400	86,000	86,000	86,000	0.0	0.0
Interest Income	228,491	72,596	316,888	85,000	95,000	11.8	-70.0
Donations & Misc Revenues	426,151	467,111	487,286	461,274	477,631	3.5	-2.0
Recreation Program Fees	5,467,085	5,472,974	5,408,766	5,426,935	5,610,849	3.4	3.7
Swimming Pool Revenues	861,278	806,371	806,029	822,429	816,461	-0.7	1.3
Tennis Club Revenues	1,644,384	1,703,711	1,719,720	1,722,954	1,778,693	3.2	3.4
Golf Club Revenues	1,374,433	1,412,874	1,451,395	1,371,283	1,424,299	3.9	-1.9
Total	23,059,834	23,795,805	24,439,972	24,165,970	25,392,407	5.1	3.9
Expense							
Salaries and Wages	7,958,287	8,152,417	8,547,774	8,357,354	8,619,299	3.1	0.8
Insurance	1,075,319	1,274,278	1,382,664	1,382,102	1,469,061	6.3	6.2
Pension Fund Expenses	1,447,487	1,544,225	1,572,141	1,662,080	1,686,119	1.4	7.2
Commodities & Supplies	1,271,904	1,085,378	1,333,961	1,278,020	1,314,174	2.8	-1.5
Utilities	1,089,445	1,014,181	1,134,592	1,081,991	1,107,584	2.4	-2.4
Contractual Services	1,300,899	1,434,712	1,540,586	1,418,281	1,540,630	8.6	0.0
Maintenance & Repairs	258,188	219,830	282,665	276,296	281,291	1.8	-0.5
Recreation Program Expenses	3,601,828	3,653,192	3,616,073	3,523,155	3,696,159	4.9	2.2
Other Expenditures	129,998	133,189	143,421	150,835	159,244	5.6	11.0
Debt Service	3,335,291	3,377,910	3,479,295	3,405,200	3,944,290	15.8	13.4
Total Operating Expenses	21,468,646	21,889,312	23,033,172	22,535,314	23,817,851	5.7	3.4
Capital Outlay	504,993	829,486	1,039,510	561,567	2,130,575	279.4	105.0
Transfers In/Out	-	(600,000)	-	1,000,000	-	-100.0	NA
Provision for Contingencies	-	-	100,000	-	100,000	NA	0.0
Total Expenses	21,973,639	22,118,798	24,172,682	24,096,881	26,048,426	8.1	7.8
Operating Totals							
Total Revenues	23,059,834	23,795,805	24,439,972	24,165,970	25,392,407	5.1	3.9
Total Expenses	21,468,646	21,889,312	23,033,172	22,535,314	23,817,851	5.7	3.4
Gross Surplus/(Deficit)	1,591,188	1,906,493	1,406,800	1,630,656	1,574,557	-3.4	11.9
Totals After Capital Outlay							
Total Revenues	23,059,834	23,795,805	24,439,972	24,165,970	25,392,407	5.1	3.9
Total Expenses	21,973,639	22,118,798	24,172,682	24,096,881	26,048,426	8.1	7.8
Net Surplus/(Deficit)	1,086,195	1,677,007	267,290	69,089	(656,019)	-1049.5	-345.4
Est. Fund Balance - Beg. of Year	13,439,775	14,525,970	14,892,402	16,202,977	16,272,066	0.4	9.3
Est. Fund Balance - End of Year	14,525,970	16,202,977	15,159,692	16,272,066	15,616,047	-4.0	3.0
Fund Balance Policy Designations							
Non-spendable	220,131	210,226	157,000	157,000	157,000	0.0	0.0
Deferred Taxes	4,929,851	4,896,618	4,977,578	4,981,232	5,194,178	4.3	4.4
Fiscal Sustainability	4,679,274	4,843,363	5,148,233	5,148,233	5,200,931	1.0	1.0
Available Balance	4,696,714	6,252,769	4,876,881	5,985,600	5,063,938	-15.4	3.8
Est. Fund Balance - End of Year	14,525,970	16,202,977	15,159,692	16,272,066	15,616,047	-4.0	3.0

Table of Contents

Arlington Heights Park District

Operating Budget Comparisons **Administrative Funds**

	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By Projected Year End	% Change By Current Budget
Revenues							
Real Estate Taxes	10,063,742	10,706,104	11,059,288	11,091,095	11,916,819	7.4	7.8
Replacement Taxes	240,386	212,778	231,150	216,500	237,455	9.7	2.7
Rental Income	90,900	72,400	86,000	86,000	86,000	0.0	0.0
Interest Earned	228,491	72,596	316,888	85,000	95,000	11.8	-70.0
Donations & Misc. Revenues	18,971	9,383	17,254	11,401	11,743	3.0	-31.9
Total Revenues	10,642,490	11,073,261	11,710,580	11,489,996	12,347,017	7.5	5.4
Expenses							
Salaries and Wages	2,715,308	2,813,483	3,010,319	2,868,841	3,006,887	4.8	-0.1
Insurance	675,252	846,669	879,115	900,861	956,845	6.2	8.8
Pension Fund Expenses	1,255,357	1,334,900	1,356,733	1,474,479	1,509,623	2.4	11.3
Commodities & Supplies	546,506	484,642	601,018	593,403	624,431	5.2	3.9
Utilities	150,616	148,071	157,525	153,092	147,980	-3.3	-6.1
Contractual Services	841,412	966,428	1,005,413	986,481	1,073,461	8.8	6.8
Maintenance & Repairs	126,432	102,045	133,186	130,991	135,914	3.8	2.0
Other Expenditures	78,369	68,196	71,392	82,418	85,874	4.2	20.3
Debt Service	3,321,986	3,348,247	3,463,462	3,373,602	3,944,290	16.9	13.9
Total Operating Expenses	9,711,237	10,112,681	10,678,163	10,564,168	11,485,305	8.7	7.6
Capital Outlay	432,572	477,533	573,510	453,621	1,155,375	154.7	101.5
Transfers In/Out	-	(600,000)	-	1,000,000	-	NA	NA
Total Expenses	10,143,809	9,990,214	11,251,673	12,017,789	12,640,680	5.2	12.3
Operating Totals							
Total Revenues	10,642,490	11,073,261	11,710,580	11,489,996	12,347,017	7.5	5.4
Total Expenses	9,711,237	10,112,681	10,678,163	10,564,168	11,485,305	8.7	7.6
Gross Surplus/(Deficit)	931,253	960,580	1,032,417	925,828	861,712	-6.9	-16.5
Totals After Capital Outlay							
Total Revenues	10,642,490	11,073,261	11,710,580	11,489,996	12,347,017	7.5	5.4
Total Expenses	10,143,809	9,990,214	11,251,673	12,017,789	12,640,680	5.2	12.3
Net Surplus/(Deficit)	498,681	1,083,047	458,907	(527,793)	(293,663)	-44.4	-164.0
Est. Fund Balance - Beg of Year	6,091,877	6,590,558	7,673,605	7,673,605	7,145,812	-6.9	-6.9
Est. Fund Balance - End of Year	6,590,558	7,673,605	8,132,512	7,145,812	6,852,149	-4.1	-15.7
Fund Balance Policy Designations							
Non-spendable	51,952	52,185	52,000	52,000	52,000	0.0	0.0
Deferred Taxes	3,438,078	3,487,631	3,569,587	3,568,807	3,749,070	5.1	5.0
Fiscal Sustainability	1,958,913	2,040,666	2,090,649	2,090,649	2,144,519	2.6	2.6
Available Balance	1,141,615	2,093,123	2,420,275	1,434,355	906,559	-36.8	-62.5
Est. Fund Balance - End of Year	6,590,558	7,673,605	8,132,512	7,145,812	6,852,149	-4.1	-15.7

Table of Contents

Arlington Heights Park District

Operating Budget Comparisons **Recreation and Facilities Funds**

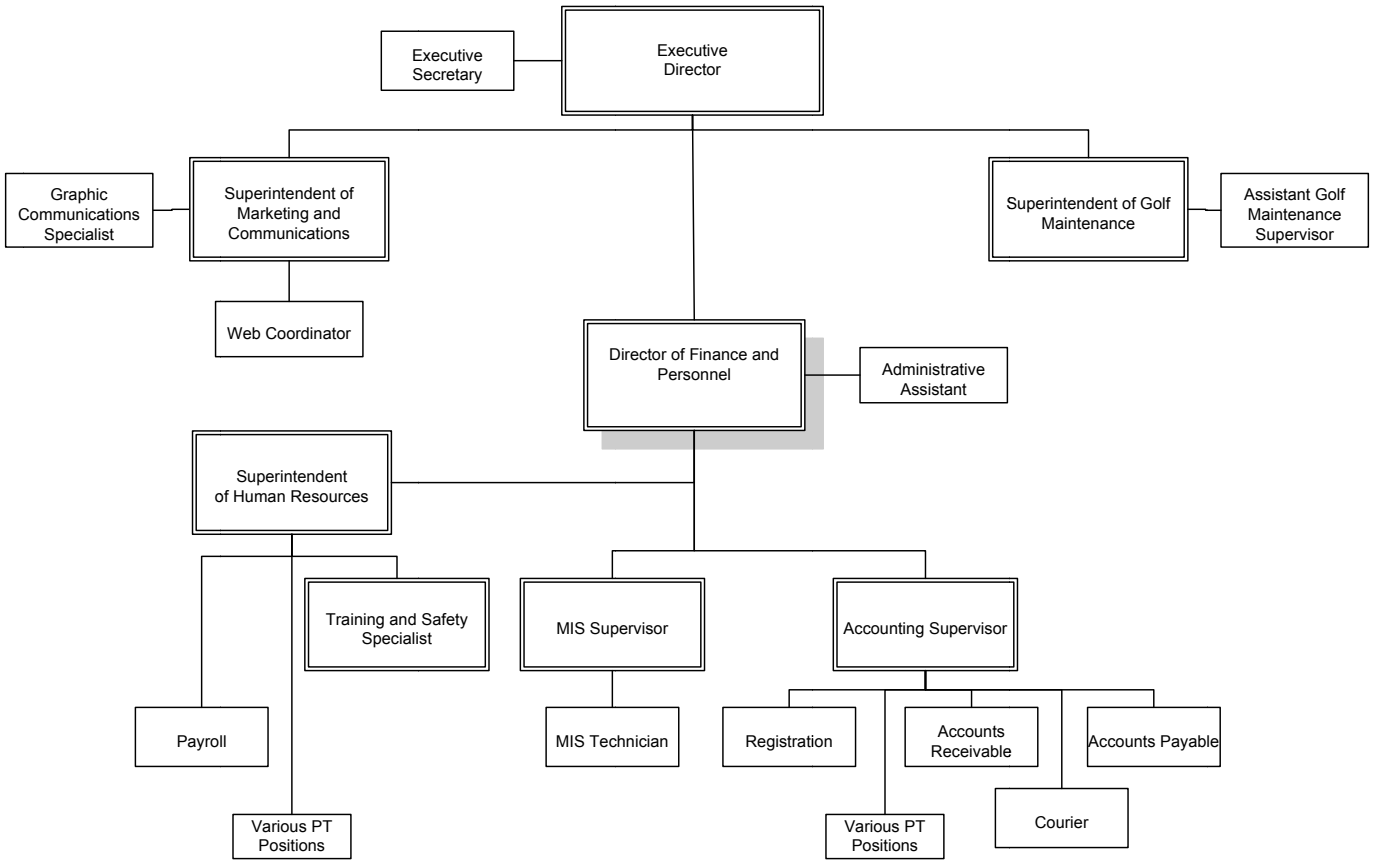
	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By Projected Year End	% Change By Current Budget
Revenue							
Real Estate Taxes	2,662,985	2,868,886	2,873,450	2,882,500	2,949,200	2.3	2.6
Rental Income	45,116	38,043	39,015	33,172	34,410	3.7	-11.8
Recreation Program Fees	5,467,085	5,472,974	5,408,766	5,426,935	5,610,849	3.4	3.7
Swimming Pool Revenues	861,278	806,371	806,029	822,429	816,461	-0.7	1.3
Gross Profit on Sales	332,514	304,987	332,009	345,820	375,155	8.5	13.0
Memberships	257,211	247,661	256,989	225,530	236,467	4.8	-8.0
Court Time	366,061	386,887	394,129	373,382	378,465	1.4	-4.0
Lessons	834,933	882,519	897,485	951,127	985,649	3.6	9.8
League Fees	98,239	107,437	92,271	95,145	100,906	6.1	9.4
Green Fees	942,158	954,284	972,263	878,893	898,273	2.2	-7.6
Golf Cart Rentals	238,480	250,214	252,484	243,768	243,600	-0.1	-3.5
Driving Range Revenue	57,258	81,264	80,037	71,512	80,012	11.9	0.0
Miscellaneous Income	254,027	321,017	324,465	325,761	335,943	3.1	3.5
Total Operating Revenue	12,417,344	12,722,544	12,729,392	12,675,974	13,045,390	2.9	2.5
Expense							
Salaries and Wages	5,242,979	5,338,934	5,537,455	5,488,513	5,612,412	2.3	1.4
Insurance	400,067	427,609	503,549	481,241	512,216	6.4	1.7
Pension Fund Expenses	192,130	209,325	215,408	187,601	176,496	-5.9	-18.1
Commodities & Supplies	725,398	600,736	732,943	684,617	689,743	0.7	-5.9
Utilities	938,829	866,110	977,067	928,899	959,604	3.3	-1.8
Contractual Services	459,487	468,284	535,173	431,800	467,169	8.2	-12.7
Maintenance & Repairs	131,756	117,785	149,479	145,305	145,377	0.0	-2.7
Recreation Program Expenses	3,601,828	3,653,192	3,616,073	3,523,155	3,696,159	4.9	2.2
Other Expenditures	51,629	64,993	72,029	68,417	73,370	7.2	1.9
Debt Service	13,305	29,663	15,833	31,598	-	NA	NA
Total Operating Expenses	11,757,409	11,776,631	12,355,009	11,971,146	12,332,546	3.0	-0.2
Capital Outlay	72,421	351,953	466,000	107,946	975,200	803.4	109.3
Provision for Contingency	-	-	100,000	-	100,000	NA	0.0
Total Expenses	11,829,830	12,128,584	12,921,009	12,079,092	13,407,746	11.0	3.8
Operating Totals							
Total Revenues	12,417,344	12,722,544	12,729,392	12,675,974	13,045,390	2.9	2.5
Total Expenses	11,757,409	11,776,631	12,355,009	11,971,146	12,332,546	3.0	-0.2
Gross Surplus/(Deficit)	659,935	945,913	374,383	704,828	712,845	1.1	90.4
Totals After Capital Outlay							
Total Revenues	12,417,344	12,722,544	12,729,392	12,675,974	13,045,390	2.9	2.5
Total Expenses	11,829,830	12,128,584	12,921,009	12,079,092	13,407,746	11.0	3.8
Net Surplus/(Deficit)	587,514	593,960	(191,617)	596,882	(362,356)	-160.7	89.1
Est. Fund Balance - Beg of Year	7,347,898	7,935,412	7,218,797	8,529,372	9,126,254	7.0	26.4
Est. Fund Balance - End of Year	7,935,412	8,529,372	7,027,180	9,126,254	8,763,899	-4.0	24.7
Fund Balance Policy Designations							
Non-spendable	168,179	158,041	105,000	105,000	105,000	0.0	0.0
Deferred Taxes	1,491,773	1,408,987	1,407,991	1,412,425	1,445,108	2.3	2.6
Fiscal Sustainability	2,720,361	2,802,697	3,057,584	3,057,584	3,056,412	0.0	0.0
Available Balance	3,555,099	4,159,647	2,456,605	4,551,245	4,157,379	-8.7	69.2
Est. Fund Balance - End of Year	7,935,412	8,529,372	7,027,180	9,126,254	8,763,899	-4.0	24.7

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

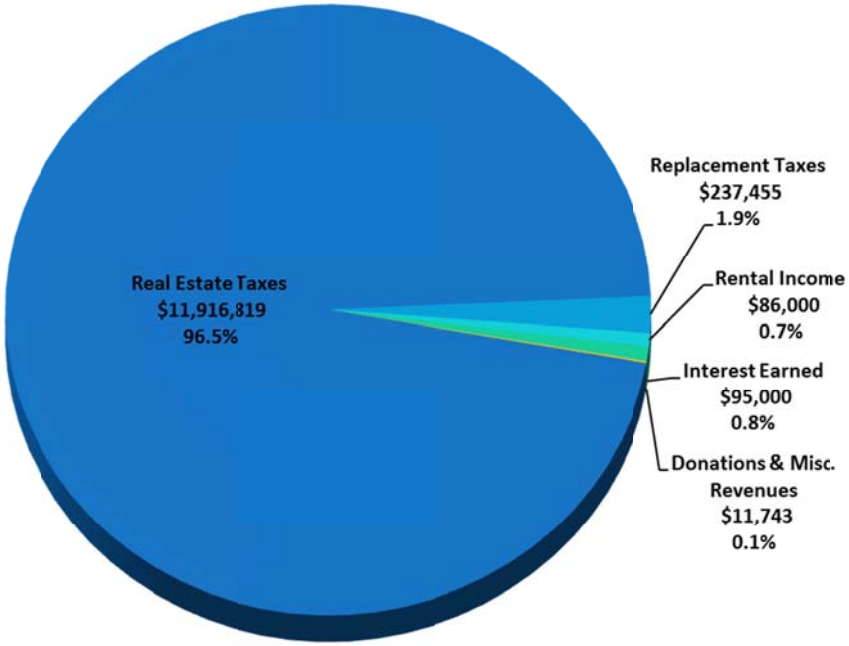
The General Fund supports infrastructure maintenance, upkeep, and upgrades of 58 park sites encompassing 715.09 acres of land, as well as administrative services.

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 $12,347,017; a 7.5% increase from the 2010/11 projected actual. The following chart illustrates the relationship between revenue categories.



Real Estate Tax Revenues

Real estate tax provides 96.5% of the total revenue for the Administration and Finance Division. Real estate taxes are budgeted to decrease 7.4% from the 2010/11 projected actual. The Board of Commissioners and staff complied with the tax cap limitation for the 2008 Tax Levy. In 2010, a 2.71% (including New Property) tax cap increase over the previous year's extended levy was allowed. The 2010 Tax Levy was prepared at a 6.8% increase. The increase was primarily due to the increase in the debt service maturity schedule.

	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12
Real Estate Taxes	$ 10,063,742	10,706,104	11,059,288	11,091,095	11,916,819
Replacement Taxes	240,386	212,778	231,150	216,500	237,455
Rental Income	90,900	72,400	86,000	86,000	86,000
Interest Earned	228,491	72,596	316,888	85,000	95,000
Donations & Misc. Revenues	18,971	9,383	17,254	11,401	11,743
Total Revenues	$ 10,642,490	11,073,261	11,710,580	11,489,996	12,347,017

Replacement Tax Revenues

The State of Illinois has estimated that the District will receive $237,455 in replacement tax revenue; this is a 9.7% increase 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 2010/11, the Park District was able to invest a majority of its funds at an average rate of less than 1%. Current interest rates are averaging right around .5%. These rates are anticipated to continue as they are currently in 2011/12.

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

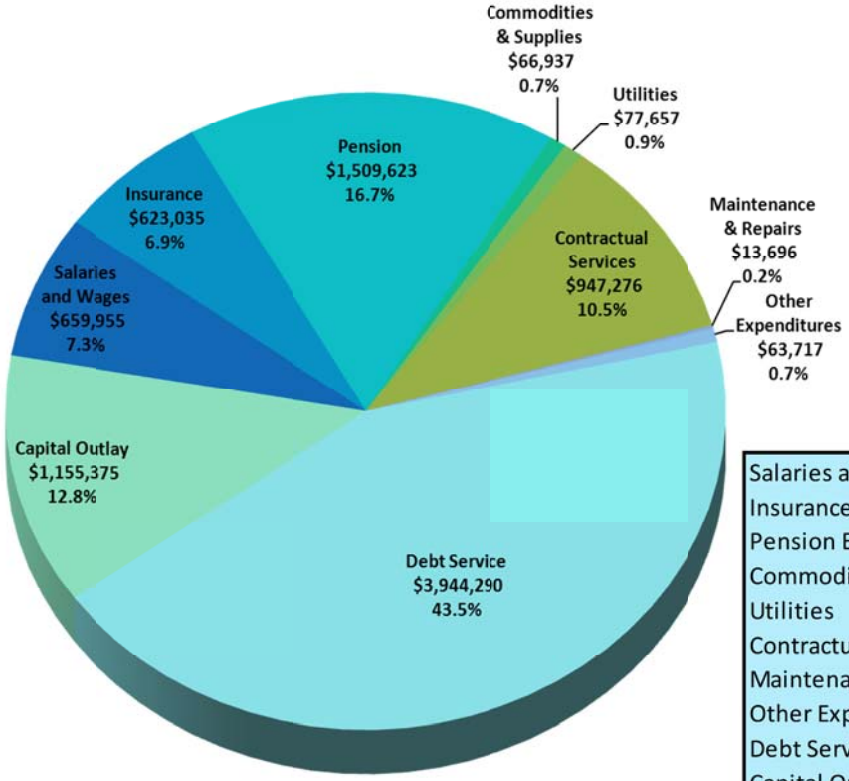
The Park District receives revenue from various properties purchased as land acquisitions. Rental incomes are contractual agreements that will generate enough revenue to reimburse the funds used to purchase the property.

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 $7,684,113, a 13.2 % increase from the 2009/10 projected actual and an increase of 2.9% from the 2009/10 budget. A comparison of major expenditure functions are identified in the chart and table.



	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12
Salaries and Wages	$ 565,966	$ 588,806	$ 680,534	$ 617,286	$ 659,955
Insurance	413,397	525,965	505,476	592,668	623,035
Pension Expenses	1,255,357	1,334,900	1,356,733	1,474,479	1,509,623
Commodities & Supplies	43,303	44,302	62,304	57,283	66,937
Utilities	78,290	79,009	83,792	83,387	77,657
Contractual Services	743,549	890,105	897,144	876,937	947,276
Maintenance & Repairs	11,651	14,535	11,854	13,296	13,696
Other Expenditures	63,964	50,891	49,304	61,956	63,717
Debt Service	3,321,986	3,348,247	3,463,462	3,373,602	3,944,290
Capital Outlay	432,572	477,533	573,510	453,621	1,155,375
Transfers Out	-	(600,000)	-	1,000,000	-
Total Expenses	$ 6,930,034	6,754,293	7,684,113	8,604,515	9,061,561

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 6.9% from the 2010/11 projected actual. This category represents 7.3% of the 2011/12 budget. There are no additional positions included in this budget. Full-time salaries are budgeted at the current (or expected April 30, 2011) 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	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12
Full-time-IMRF	24	24	24	23	23	23	22	23
Part-time-IMRF	9	7	8	5	6	6	5	6
Part-time Regular and Short-Term (Non-IMRF)	20	20	22	20	15	13	6	6
Total	53	51	54	48	44	42	33	35

Insurance

The proposed insurance budget increased $30,367 (5.1%) from the 2010/11 projected actual. This category represents 6.9% of the 2011/12 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 2010/11 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 increased 2.6% Property insurance decreased by 1.6% and is paid for by the General Fund.

Commodities & Supplies

This category represents less than 1% of the 2011/12 budget; commodities increased $9,654. The major increase in this category is due to higher costs for data processing supplies, and marketing promotion materials.

Utilities

Utilities represent .9% of the 2011/12 budget, a decrease of $5,730 (6.9%) from last year. The utility budget has been prepared using the estimated new rates for natural gas and electricity and estimated 2010/11 usage.

Pension

Pension expense is 16.7% of the 2011/12 budget. This year's proposed budget is 2.4% ($35,144) 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 2011 calendar year is 14.16% of participating members' salaries. This is a 3% increase over last year.

Contractual Services

This category represents 10.5% of the 2011/12 budget. The proposed budget increased by $70,339 (8%) over the 2010/11 projected actual. This category reflects a $39,605 (8%) increase in the NWSRA special recreation fund.

Debt Administration

This category represents 43.5% of the 2011/12 budget. The proposed budget increased by 16.9% over the 2010/11 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 October, the District issued $1,830,000 General Obligation Limited Park Bonds, Series 2010A. These bonds were issued for the purpose of renovating and updating facilities, structures, tennis courts, and playgrounds under its current schedule of improvements.

The District also issued $8,235,000 Refunding Bonds, Series 2010B (refunding $15,000,000 General Obligation Referendum Park Bonds, Series 2001C). These bonds refunded the 2001 Series bonds that were issued for the purpose of renovating pools at Camelot, Frontier, Heritage, and Olympic Parks. A referendum was passed in November 2000. The refunding was completed in October 2010 for a savings of $1,060,572.

In April 2010, the Park District received an improvement in its bond rating to Aaa by Moody's Investors Service. The Aaa rating (highest rating available) will allow the Arlington Heights Park District to issue debt at the lowest possible interest rate as the organization has proven itself to be among the top tier of local governments in terms of financial strength, both in Illinois and nationally. Arlington Heights Park District joins a select number of high performing park districts at the Aaa rating level.

Capital Improvements

This category represents 12.8% of the 2011/12 budget. The proposed budget increased by $701,754 over the 2010/11 projected actual to provide for an increase in ADA capital projects.

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 six-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

The Arlington Heights Park District's Superintendent of Marketing and Communications oversees 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. Together with a full-time Graphics Communications Specialist and Web Coordinator, the Marketing and Communications team implements the following goals and strategies for the 2011/12 fiscal year:

Branding and Target Marketing

- Develop a strong brand platform to reflect where the Park District is going and to support and expand the awareness of Park District facilities and programs. Establish brand identity standards and guidelines to create a consistent look and feel throughout the agency and its many facilities and programs.
- Build a Brand Platform comprised of the following: Brand messages, Brand Attributes, Brand Personality and Brand Promise (tagline/positioning statement).
- In 2010, the Marketing and Communications team undertook the task of redeveloping and re-launching the District's ahpd.org website. This website was launched on January 25th, 2010 and includes: Content management system de-centralizing the management of the site making the Park District website management more efficient; User-friendlier navigation and structure, incorporates the District's new logo color palette, improved functionality in the form of an interactive park and facility locator, document center, intuitive key word search, dynamic calendar, video/photo galleries and follows ADA guidelines.
- Execute target specific marketing/advertising efforts in order to drive awareness to the proper audience.

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 website 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.
- 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. In 2010, Kohl's Summer Fun Day was executed at two community pools bringing in incremental promotional dollars and adding value to the visitor experience at the same time.
- 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.

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 four 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			2010/11			2011/12	
HD Plan - Actual	Traditional Plan	Hd Plan - Budgeted	HD Plan - Actual	Traditional Plan	Hd Plan - Budgeted	HD 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	$ 946,866	$ 701,050	$ 652,285	$ 1,085,710	$ 766,787	$ 712,001	$ 1,039,398	$ 884,477	$ 813,404	$ 1,215,184	$ 984,945	$ 990,384	$ 1,326,301	$ 1,061,411

Because a CDHD plan focuses on prevention and health, the Arlington Heights Park District implemented several programs to encourage employees to live and work healthier. These initiatives include:

- Learn at Lunch programs on health and wellness topics, including workplace ergonomics, stress management, work-life balance, and caring for children/teens and the elderly (the "sandwich generation")
- Lunchtime yoga classes to promote fitness and manage stress
- The Weight Watchers at Work program, to encourage healthy eating and weight loss
- Annual biometric screenings for employees to identify emerging or chronic health conditions
- Staff led fitness and exercise challenges to promote regular exercise
- Healthy picnics that included a wellness fair and a half-mile fitness walk around Melas Park to encourage healthy eating and regular physical activity

On January 1, 2011, the Simply Engaged™ Program was launched. Simply Engaged™ is a new wellness program offered by United Healthcare (UHC), which provides gift card incentives to employees for participating in the following activities:

- Completion of an online health risk assessment, which helps identify and prevent more serious illnesses or diseases. This in turn improves employees' health and lowers claim costs.
- Participation in online or telephone based health coaching, which assists employees in achieving specific health improvement goals. As a result, employees become healthier and more productive.

The overall goal of the Simply Engaged™ Program is to empower employees to be more knowledgeable healthcare consumers. By reminding employees about their annual screenings and preventive care appointments, providing disease management information and coaching, and offering resources to help employees make the appropriate health and lifestyle choices, the Arlington Heights Park District's overall healthcare costs are expected to be reduced.

2010-15 Comprehensive Plan

The Park District's Comprehensive Plan includes statements of goals, strategic initiatives and action steps, which provide the framework for planning recommendations, policies, and future projects and actions. Listed below are the action steps that will be undertaken by the Administration and Finance Department in order to advance the overall goals of the Park District.

Financial Resources and Assets

1.1 Identify and pursue alternative funding to meet public demand.

- Evaluate potential funding options, which may include a voter-approved measure, private funding, grants and other funding resources.
- Develop a comprehensive agency-wide Corporate Partners Program (sponsorships) with guidelines including agency philosophy, marketing asset inventory with value/pricing and proof of performance measures.

1.2 Administer the District finances in a sound and accountable fiscal manner.

- Create a task force to look at a five-year plan for the Park District's group health insurance program.
- Renegotiate T1 contract(s) looking to decrease monthly budget.
- Develop strategies necessary to determine if referendum is necessary.
- Determine scope, timing, public information and citizen involvement for a referendum attempt.
- Develop long term study and recommendation relating to the employee health insurance coverage and costs.
- Conduct a review of the organizational structure of the District.
- Develop budget strategies and management to insure financial stability.
- Create and post PSA's highlighting Park District programs, facilities and services on website and local cable TV.
- Explore opportunities with the Arlington Heights Park Foundation to support the acquisition, construction, and maintenance of parks and facilities.
- Analyze the feasibility of centralizing hiring paperwork to ensure compliance with payroll laws and regulations.
- Explore the feasibility of offering a 401 (a) plan to encourage more employees to plan for their retirement. The 401(a) plan allows for contributions by the employee, the employer, or both.

1.3 Provide a safe environment for District personnel and visitors.

- Update the Park District Safety Manual, with the assistance of the Safety Committee.
- Work with School District 21, 25, & 59 to become compliant with the School Emergency Preparedness Program in effect at the ten CAP (Children at Play) locations and utilize the information in the Park District's Emergency Response Handbook so the same procedures are followed at all District facilities.
- Work with the Village of Arlington Heights to prepare and present an application to International Safe Communities Foundation for a Safe Community designation.

1.4 Acquire/implement a level of technology that enables the Park District to conduct business in a manner which meets public expectation.

- Develop an online bid specification system to draw more diverse bidders and reduce reproduction costs and mailing expenses.
- Review Laserfiche security and make public documents available online.

1.4 Acquire/implement a level of technology that enables the Park District to conduct business in a manner which meets public expectation.

- Implement new recreation software system.
- Laserfiche personnel files to make them accessible internally and also to reduce storage of paper documents.
- Evaluate email systems by comparing Lotus vs. Exchange mail services – review features & costs.
- Formalize the disaster recovery backup plan.
- Reconfigure WAN to use in-house VPN tunnels and T1 lines saving on monthly operating budget.
- Research software that will allow printing financial and month end reports to files rather than paper.
- Complete off-site storage on pertinent Park District information in an electronic format.
- Launch redesigned and user-friendlier website with updated look and feel relevant to AHPD's branding strategy.
- Develop a Centralized System for Collecting, Analyzing and Reporting Customer Satisfaction Feedback across the agency.
- Refine Marketing & Communications Production request process to ensure timely delivery of quality work products including the program guide, monthly E-newsletters and employee Insider.
- Improve AHPD's photo library with both action/staged shots to enhance both print and online efforts.
- Increase subscribers to AHPD's E-newsletters, Facebook Fans and Twitter followers by leveraging Social Media postings.
- Increase web site and intranet traffic through the use of increased marketing promotions and contests.
- Increase readership/usage of employee Intranet by adding in new features annually.
- Provide support and training for staff to feel comfortable using the new content management system on AHPD website.
- Design an online program evaluation system.
- In cooperation with the Parks and Planning department, develop a storage area for the Park District's computer network at Davis Service Center II for disaster recovery and backups.
- Investigate the alternatives for purchasing or upgrading financial software.
- Utilize Crystal Reports to develop internal and external reports.
- Laserfiche accounts payable files to make them accessible internally and also to reduce the amount of paper documents in storage.
- Develop more employee self-service processes, such as online open enrollment for health insurance, personal information updating, etc.
- Make all HR and payroll forms with fillable fields and if possible, electronically submittable.
- Research and select a cost-effective remote desktop sharing solution for use in remote site support.

1.5 Branding, Customer Service and Market Research

- Introduce an integrated approach to marketing and communications coordinating efforts to implement a strong brand strategy, production of a meaningful positioning statement and development of a shared understanding across departments and program areas.
- Develop clear, consistent messages that are delivered in "One Clear Voice" at critical customer touch-points.
- Integrate 'moments of truth' by compiling a list of key points of contact between AHPD and the customer to manage the "AHPD Experience" from the customer's point of view.

1.5 Branding, Customer Service and Market Research

- Improve the production and design request process to reduce production time, better manage workflow through to completion for all agency requests.
- Strengthen the editorial and creative content in the InSider employee newsletter to increase readership and to strengthen its value as an internal communication tool.
- Improve two-way communication between the Park District, key stakeholders and the community at-large by creating a regular monthly schedule for distribution of E-newsletters and E-blasts.
- Develop a "Save My Program" mechanism (form) for recreation staff to submit to reduce class cancellations.

Recreational Opportunities and Facilities

2.2 Provide quality recreational programs and services, which meet the needs of all age groups, and promote a healthy lifestyle in the community.

- Finalize the ADA Transition Plan, with reviews by the community and the Park Board.
- Complete ADA Transition Plan.
- Develop and implement plan to review the future needs for space use at Camelot, Frontier, Heritage and Recreation Park community centers.
- Develop plan to review operations, profitability and expense control for Arlington Lakes Golf Club and Nickol Knoll Golf Club.
- Develop and implement plan to improve communications with AHYAA leadership.

2.3 Marketing of Programs

- Develop a "Brand Book" to ensure that the Park District's brand strategy is clearly understood and to assist in managing this brand strategy through a set of policies and procedures establishing a consistent and comprehensive format through which AHPD will present itself to the public.
- Develop individual marketing plans for major initiatives, changes in district practices/programs and priority recreation program areas to address low awareness levels, shrinking revenues and/or participation levels.
- Develop and implement an Agency-wide assessment strategy to evaluate communications efforts: Program Guide, InSider, E-newsletters, E-blasts, HotSpot and other outbound communications.

Leadership

3.1 Encourage staff to be actively involved in community and professional organizations.

- Create plan to offer incentives to staff members for involvement in community, regional, state and national organizations that will improve service to the community.
- Increase community involvement and visibility of Executive Director.

3.2 Seek out partnerships with other recreation providers within our region.

- Work with Marketing & Communications Department to implement a successful partnership program.

3.3 Enhance the District's image through effective and proactive public relations.

- Complete application for NRPA Gold Medal Award.
- Complete process to achieve Distinguished Agency Accreditation from IPRA/IAPD.

3.3 Enhance the District's image through effective and proactive public relations.

- Positively position the Park District in the media and in the public's eye by leveraging opportunities including: submitting regular feature articles, writing weekly columns and serving as the recreation resource to the media.
- 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.
- Leverage and strengthen both established and new sponsorships/partnerships on behalf of the Park District and the Park Foundation.
- Build on community relationships to establish an on-going and meaningful public presence year-round with the Chamber of Commerce, Arlington Heights Library and other civic organizations.

Teamwork

4.1 Maintain a work environment that facilitates a free exchange of ideas and effective problem solving.

- Conduct focus groups to determine employee satisfaction with current health insurance program.
- Work with Employee Task Forces to insure their continued success and viability.
- Develop and encourage inter-departmental teams for major projects.

4.2 Encourage our employees to eagerly participate in meaningful growth opportunities.

Encourage staff to seek opportunities to strengthen existing and or acquire new professional skills here at AHPD, through participating with IPRA and/or in the Arlington Heights community.

4.3 Adequately train, evaluate, support and provide a qualified team to operate the business of the District at a quality level.

- Develop training plan for implementing staff training for upgrade to Office 2007: Beginning & Intermediate Word, Excel, Power Point, & Windows 7.
- Revise the New Employee Orientation program to reflect the need to provide new staff with more in-depth information on specific topics: safety & customer service.
- Develop and implement an employee performance review system that meets the needs of the Park District and the employees.
- Create a "Marketing Matters" workshop series to edify and inform staff about marketing topics/trends.
- Use SuccessFactors to develop career path progressions and succession plans for staff.
- Develop and implement webinars and online trainings to develop supervisory skills.
- Create a task force to develop a new employee recognition program.
- Coordinate the 2011 PDRMA review: update policies and procedures, collect documentation, coordinate training sessions, implement a schedule of visits, and work with staff to complete any missing items and present results to the Directors.
- Provide Learn at Lunch computer workshops covering both home and work tips and solutions.

Customer-Focused Service

5.1 Maintain effective interaction between our Board and staff.

- Establish annual visioning sessions for Board and staff.

5.2 Encourage and promote a Park District with excellent inter/intra-departmental communication.

- Develop, schedule, and implement an annual meeting between the Park Board and the Foundation Board.
- Implement plan to integrate Marketing & Communications Department skills and abilities into Recreation and Facilities, Parks and Planning, and Finance and Personnel departments to improve quality and acceptance of the work of the District.

5.3 Continue quality customer-focused service.

- Determine, develop and implement a comprehensive customer service program throughout the agency for all internal and external customers.
- Evaluate employee CLASS Program and determine ways to invigorate the program.
- Create a warm and welcoming environment at the Park District's facilities.
- Provide opportunities for the public to have input about AHPD that don't require attendance at a meeting.

Stewardship

6.2 Protect and actively manage our natural resources.

- Work to reduce energy consumption through server virtualization and other Energy Star hardware devices.
- Research and implement energy efficiencies across the District.

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities.

	Actual 2005/06	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Projected 2010/11	Proposed 2011/12
Total Operating Budget (less capital)	$6,854,154	$6,993,910	$7,185,493	$6,930,038	$6,790,594	$6,790,594	$7,684,113
$ Spent on Operating Expenses per Capita	$89	$91	$93	$90	$88	$87	$99
Full-time-IMRF	24	24	24	23	23	22	23
Part-time-IMRF	9	7	8	5	6	5	6
Part-time Regular/Short-Term (Non-IMRF)	20	20	22	20	13	6	6
Number of Full-time Employees or Full-time Equivalents	53	51	54	48	42	33	35
Number of Internet Visits - www.ahpd.org	86,603	111,115	137,889	163,266	166,531	169,862	173,259
Number of Registrations	65,711	71,551	73,791	77,570	78,346	79,129	79,920
% of Online Registrations	78.1%	85.8%	90.5%	93.0%	93.0%	93.0%	93.0%
Number of Accounts Payable Vouchers	8,220	8,384	12,582	12,383	12,989	13,054	13,119
Number of Accounts Payable Checks	7,042	7,183	7,200	6,801	6,881	6,915	6,950
Number of W-2's Processed	1,228	1,253	1,185	1,238	1,203	1,166	1,221
Number of Payroll Checks	14,329	14,401	14,168	14,733	14,807	14,881	14,955

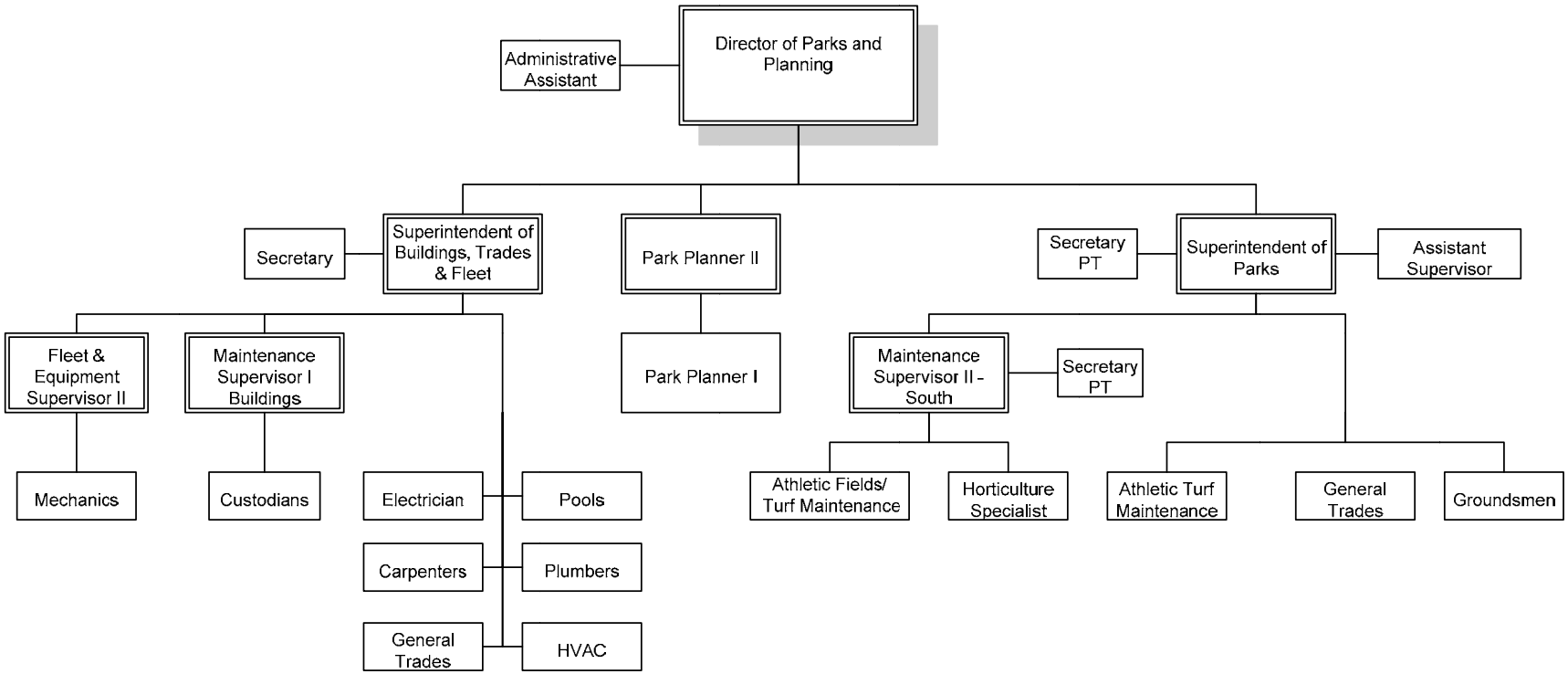
Description

The Parks and Planning department 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 department also maintains 24 buildings, 5 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, 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 department. A full-time staff of 45, and part-time staff of 25, constitutes the personnel of this department.

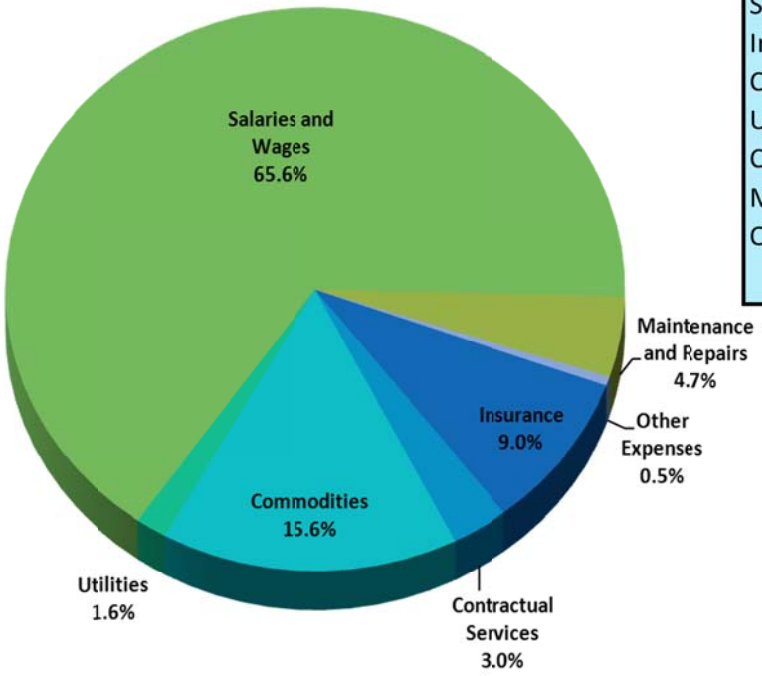
The Parks and Planning department is involved with new park construction and park renovation work from the planning stage through construction and inspection. The operations of the Parks and Planning department are coordinated with the Recreation and Facilities department, and Finance and Personnel department,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

Parks and Planning



Budget Highlights

The total 2011/12 Parks and Planning Department operating budget is $4,312,893. This is 4.5% more than the 2010/11 projection. The following chart illustrates the relationship between expense categories.



	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed
Salaries and Wages	$2,607,860	2,681,715	2,805,129	2,724,983	2,830,957
Insurance	304,285	374,494	435,578	358,011	387,686
Commodities	611,671	537,073	681,080	647,990	670,710
Utilities	72,586	69,061	73,733	69,705	70,323
Contractual Services	106,609	83,361	119,745	110,044	129,710
Maintenance and Repairs	188,717	154,777	198,609	195,619	201,350
Other Expenses	14,406	17,305	22,088	20,462	22,157
Total Operating Expenses	$3,906,134	3,917,786	4,335,962	4,126,814	4,312,893

Salaries and Wages

This category is 65.6% of the Parks Department budget and is budgeted at 3.9% more than the 2010/11 projection. This increase reflects a 3% increase in salaries and wages and full staffing. This category also includes the labor costs for repairs of park 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	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12
Full-time-IMRF	45	45	45	45	45	45	44	44
Part-time-IMRF	1	1	1	1	1	1	4	4
Part-time Regular and Short-Term (Non-IMRF)	30	31	31	31	31	31	32	32
Total	76	77	77	77	77	77	80	80

Insurance

This category is 8.3% of the Parks Department budget and is budgeted at 11% less than the projected 2010/11. The proposed budget projects a 15% increase in premiums and anticipates full staffing.

Commodities

This category represents 15.6% of the Parks Department budget and is budgeted at 3.5% more than the 2010/11 projection. The major increase in this category is due to anticipated higher fuel prices.

Utilities

This category is budgeted at .9% more than the projected 2010/11. The utility budget has been prepared based on 2010/11 usage and the electric and natural gas contracts.

Contractual Services

This category is budgeted at 17.9% more than the projected 2010/11. This category reflects the rising costs in refuse disposal.

Maintenance and Repairs

This category is budgeted at 2.9% more than the projected 2010/11. Staff has worked to reduce ongoing maintenance expenditures.

Budget Highlights for 2011/12

Staffing • All positions fully staffed.	**Playground Renovations** • Evergreen, Melas, and Recreation Park playground improvements.
Building Improvements • Davis Street II renovation. • Tuckpointing windows and doors at the Administration Center and tuckpointing repairs at Davis Street I. • Implement small scale district-wide energy management improvements.	**Athletic Field Improvements** • Continue scheduled softball/baseball field improvement program. • Continue seasonal soccer/football field turf improvement program. • Improvements to two ball field backstops and sideline areas. • ADA access to two athletic field locations.
Paving and Parking Lot Improvements • ADA pathway/sidewalk improvements at Camelot, Evergreen and Recreation Parks and Windsor Parkway/Rose Garden. • ADA pathway access and fountain improvements. • Park-wide ADA access route improvements.	**Hard Surface Court Improvements** • Renovate tennis courts and basketball court at Centennial Park. • Colorcoat and crack fill tennis courts and roller hockey at Carefree and Greenbrier Parks. • Colorcoat and crack fill tennis courts at Creekside and Pioneer Parks. • Color/Sealcoat Basketball Courts at Evergreen and Patriots Parks.
Planning Highlights • Phase 1 Master Plan improvements at Frontier Park. • ADA accessibility and transition plan implementation.	**Pools** • Continue scheduled pool maintenance program. • Ongoing water management upgrades.
Fleet Management • Replacement of selected licensed fleet vehicles and trailers, tractors and construction equipment per replacement schedule.	**Drainage Improvements** • Initiate drainage improvements at selected parks to improve ball field drainage, mowing access, and aesthetics.

2010-15 Comprehensive Plan

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

Financial Resources and Assets

1.2 Administer the District finances in a sound and accountable fiscal manner.

- Develop a Long-Term Strategic Plan to acquire adjacent property to develop a "campus" setting for Parks and Planning department at the Davis Street site.
- Prepare a report that will identify park services that could be consolidated to increase department efficiencies.
- Develop list of 5 potential cost reduction concepts or ideas with estimated dollar values, detailed methodology to reduce costs and list potential impact on public perception and agency status.
- Research the possible product cost, labor costs savings, monitoring advantages, and start up costs associated with installing a fueling facility in the D2 maintenance facility development project. Produce a report detailing the findings.
- Complete an analysis of vehicle and equipment repair costs related to operator-caused damage or abuse, and develop a policy designed to reduce incidents and hold operators accountable.
- Develop guidelines to review for internal and external reporting of vandalism. Guidelines will help track and add value to the effect vandalism has on the District.
- Review current contracted work and prepare a report for review of additional work that could be contracted.
- Implement a system to accurately monitor mileage and fuel economy of district vehicles and equipment to determine performance and an accurate fleet analysis.

1.3 Provide a safe environment for District personnel and visitors.

- Investigate the various technologies of security or surveillance cameras or other vandalism deterrence equipment currently available. Determine the feasibility and economics of purchase, or the availability of rental or lease of equipment akin to traffic cameras, toll booth surveillance equipment and red light cameras that could be remotely triggered or monitored, and be permanently or temporarily installed at critical or remote areas, or areas that have become vandalism hot spots. Produce a report detailing possible scenarios.
- Investigate the available technologies, costs, and benefits of building security systems. These systems include electronic entry way key pads, key cards, security cameras, and burglar alarms. Develop a comprehensive proposal to upgrade security at all facilities, incorporating systems that will help to reduce the number of keys in the system, minimize the consequences of lost keys, and provide a higher degree of protection for staff, patrons, and property.
- Work with marketing staff and area schools to develop an educational playground safety flyer or program.

Financial Resources and Assets

1.4 Acquire/implement a level of technology that enables the Park District to conduct business in a manner which meets public expectation.

- Develop a proposal with cost and benefit analysis for upgrading the computer technology at Davis St. to include computers with CD drives to look at manuals and catalogs, card readers for photo downloading, scanners to send documents to vendors and input to files, color printer to print photos and other documents.
- Investigate the feasibility and economics of expanding the utilization of LED lighting technology beyond the current exit light replacement program, to include building exterior, accent, and walk lighting systems, and particularly building interior lighting in difficult to access and maintain locations. Develop an implementation plan utilizing cost analysis as the basis of measurement.
- Work with marketing staff and web coordinator to develop online bid specifications and document distribution for capital projects.

Leadership

3.2 Seek out partnerships with other recreation providers within our region.

- Take lead to convene a meeting of local government agencies to review existing and consider new joint agreements for maintenance services, contracts, etc.

Teamwork

4.1 Maintain a work environment that facilitates a free exchange of ideas and effective problem solving.

- Investigate the administrative acceptance and implications of allowing staff to individualize their personal workspace. Determine which areas, if any, would be available for personalization. As determined, develop a proposed set of policy guidelines for decorating, accessories, and an approved list of paint colors that staff can choose from when they come up for painting on the winter project list.

4.3 Adequately train, evaluate, support and provide a qualified team to operate the business of the District at a quality level.

- Develop a staffing report to assess 3-5 year staffing requirements in Parks and Planning Department.
- Review and prepare a report to determine the need to hire an additional or retrain a current employee to manage park irrigation systems.

Stewardship

6.2 Protect and actively manage our natural resources.

- Investigate the feasibility and economics of installing waterless technology washroom fixtures at a pilot site such as Melas, to determine the appropriateness and functionality of available systems, for consideration of expanding to other district facilities. Produce a report detailing the findings.
- Develop list of potential no mow areas, low mow areas, high maintenance landscaping reduction and low maintenance landscaping areas. Establish a 3-year plan to complete.

Stewardship

6.2 Protect and actively manage our natural resources.

- Investigate the feasibility and economics of implementing green initiatives relating to building cleaning products and equipment, and consumable patron and staff products. Produce a staff report investigating the following areas, and present draft purchasing and training guidelines or policies that the District can implement.
- Research available alternative fuel technologies for implementation into District fleet operations. Conduct a cost benefit analysis and environmental impact evaluation of possible scenarios, and costs associated with implementation. Prepare a report highlighting the findings.
- In the development and planning of new park improvement projects, develop a list of guidelines/checklist to aid in "green" and sustainable decision-making considerations.
- Investigate the feasibility and economics of incorporating appropriately-scaled solar collection panels to supplement hot water production at District facilities. Produce a report detailing the findings.
- Investigate the feasibility and economics of installing insulated covers at the outdoor pool facilities, to reduce heating requirements due to evaporation and convection during the operating season. Produce a report detailing the findings.
- Establish Park District design standards for new construction and renovation to include as many LEEDS principals as possible to reduce operational costs and provide a cost effective and sustainable facility.
- Develop a comprehensive and enforceable engine idling policy designed to reduce fuel costs.
- Create for review an environmental management policy/procedure/practice that encompasses conservation, stewardship and sustainability.
- Complete a report to review if current management practices at the Centennial Nature Habitat are effective.

6.3 Develop standards for planning and construction of new facilities and renovation of existing facilities.

- Upon completion of Frontier Master Plan begin master planning process for next 3 community center parks.
- Prepare a report that identifies athletic fields, which are in high demand and develop a set of specifications and management techniques to provide quality playing fields.
- Develop Internal Guidelines for Playground Safety Audits in making improvements to the playgrounds to ensure public safety.
- Update existing park asset report to include a recent improvements and new construction to assist in development of future replacement schedules.
- Formalize and upgrade for review current tree management plan in conjunction with current or new software.
- Establish for review a set of minimum standards for athletic fields, which includes hard court surfaces.
- Develop a construction standards manual for commonly improved assets, i.e., tennis courts, pathways, parking lots, bench pads, etc.
- Establish for review a statement of purpose for Parks Department that will identify a minimum set of standards for park development.

Stewardship

6.3 Develop standards for planning and construction of new facilities and renovation of existing facilities.

- In a report, determine if the need exists for additional playground equipment for both older and younger age groups.
- Complete an in-house Master Plan of Lake Arlington to determine feasibility of increasing pathway widths to improve user safety.

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities.

	Actual 2005/06	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Projected 2010/11	Proposed 2011/12
Total operating budget	$3,494,280	$3,574,680	$3,687,819	$3,906,134	$3,917,786	$4,126,814	$4,312,893
Total acres of park land, openspace operated and maintained	715	715	715	715	715	715	715
Cost per acre to maintain park land, openspace operated and maintained	$4,886	$4,999	$5,157	$5,462	$5,479	$5,771	$6,031
Cost per capita to maintain park land, openspace operated and maintained	$45	$46	$48	$51	$51	$54	$56
Number of full-time employees or full-time equivalents	45	45	45	45	44	44	44
Building Square Footage	379,402	379,402	379,402	382,716	382,716	382,716	382,716

Arlington Heights Park District

2011/12 Proposed Operating Budget by Fund

23 - Parks and Planning Department Summary

Account Number	Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	Proposed 2011/12 Budget	% Change By Projected Year End	% Change By Current Budget
	Expense							
511500	Director of Parks & Planning	114,144	117,569	120,328	121,096	121,096	0	1
511900	Clerical Full Time	42,483	43,747	43,525	44,844	44,844	0	3
512100	Clerical Part Time	27,535	25,633	38,876	33,410	38,087	14	-2
512200	Park Planner	110,551	119,304	120,770	121,589	121,589	0	1
512300	Custodians, Full Time	264,457	252,036	247,082	251,656	251,656	0	2
512500	Custodians, Part Time	-	12,636	18,812	19,812	20,487	3	9
512800	Maintenance Labor, Full Time	1,389,726	1,551,965	1,453,189	1,467,303	1,467,303	0	1
513000	Maintenance Labor, Part Time	197,684	165,598	208,952	185,380	208,442	12	0
513300	Overtime	96,926	844	87,083	83,762	85,954	3	-1
513500	Maintenance Area Supervisors	373,596	388,406	390,637	392,715	392,715	0	1
513525	Maintenance Labor, Chargeback	(21,742)	(10,023)	(13,424)	(13,424)	(13,827)	3	3
514902	Other Salaries & Wages	12,500	14,000	16,300	16,840	17,422	3	7
514904	Merit Evaluations	-	-	72,999	-	75,189	NA	3
	Total Salaries and Wages	2,607,860	2,681,715	2,805,129	2,724,983	2,830,957	4	1
525500	Employee Group Insurance	304,285	374,494	435,578	358,011	387,686	8	-11
	Total Insurance Contributions	304,285	374,494	435,578	358,011	387,686	8	-11
531000	Printed Supplies	2,894	2,123	3,695	3,687	3,773	2	2
531700	Janitorial Supplies	41,339	43,233	41,500	41,500	42,745	3	3
532000	Landscape Materials	107,334	84,183	112,068	109,504	115,670	6	3
532400	Wearing Apparel	16,177	15,095	18,534	17,775	18,392	3	-1
533300	Lumber Materials	3,952	4,850	9,155	9,010	9,291	3	1
533400	Parts/Fittings-Other Equipment	946	410	1,613	1,443	1,629	13	1
533500	Pool Chemicals & Pool Paint	52,127	44,616	84,854	54,800	54,800	0	-35
533600	Other Pool Supplies	11,483	6,585	12,360	12,000	12,000	0	-3
533800	Small Tools	12,457	9,640	13,587	12,553	13,706	9	1
533900	Structural/Shop Materials	10,760	11,264	15,755	15,405	15,648	2	-1
534200	Gasoline, Oil & Antifreeze	129,659	100,709	121,856	128,848	134,366	4	10
535000	Electrical Supplies	31,686	30,998	34,196	32,500	32,960	1	-4
536300	Paints & Solvents-Non Pool	7,621	9,256	11,703	11,700	11,903	2	2
537100	Parts/Fittings-Motor Vehicles	66,883	58,694	69,010	69,000	70,380	2	2

Arlington Heights Park District

2011/12 Proposed Operating Budget by Fund

23 - Parks and Planning
Department Summary

Account Number	Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	Proposed 2011/12 Budget	% Change By Projected Year End	% Change By Current Budget
537500	Parts/Fittings-Recreation Equipment	7,870	10,068	13,385	11,750	13,385	14	0
537600	Parts/Fittings-Mowing Equipment	33,958	36,777	38,467	37,529	38,778	3	1
537700	Parts/Fittings-Plumbing	16,432	12,761	14,500	14,500	14,500	0	0
537750	Parts/Fittings-Heating	20,804	23,723	19,570	19,500	19,900	2	2
537900	Construction Materials	8,095	7,600	10,146	8,918	10,146	14	0
539900	Other Commodities	5,358	2,901	4,626	4,553	4,623	2	0
539999	Non-captial Assets	23,836	21,587	30,500	31,515	32,115	2	5
	Total Commodities	611,671	537,073	681,080	647,990	670,710	4	-2
540200	Electric	17,217	13,196	15,091	14,591	15,320	5	2
540500	Telephone	23,079	21,680	24,191	21,543	19,753	-8	-18
540700	Water	1,591	881	961	1,085	1,139	5	19
540900	Gas Heat	30,699	33,304	33,490	32,486	34,111	5	2
	Total Utilities	72,586	69,061	73,733	69,705	70,323	1	-5
541050	Rental, Storage Area	1,595	1,595	1,600	1,600	1,600	0	0
541200	Equipment Rental	5,897	2,197	5,027	5,027	5,127	2	2
542100	Refuse Disposal	40,100	39,918	47,060	49,979	63,918	28	36
542500	License & Permits	3,707	2,509	3,900	3,700	3,815	3	-2
543100	Professional Services	6,566	7,401	9,700	9,500	9,800	3	1
543300	Association Dues	2,843	2,771	3,200	3,000	3,250	8	2
549850	Environmental Services	25,270	7,623	27,690	26,988	28,520	6	3
549900	Other Contractual Services	20,631	19,347	21,568	10,250	13,680	33	-37
	Total Contractual Services	106,609	83,361	119,745	110,044	129,710	18	8
551000	M & R - Buildings	55,526	38,733	56,390	59,050	59,258	0	5
552000	M & R - Grounds	44,363	35,941	48,839	48,839	48,839	0	0
553000	M & R - Paving	780	1,443	6,013	3,515	6,013	71	0
553500	M & R - Fencing	5,219	3,256	3,170	2,500	2,670	7	-16
553800	M & R - Athletic Fields	5,471	9,440	10,300	8,750	10,250	17	0
554000	M & R - Pools	17,468	16,049	14,400	14,400	14,400	0	0
555500	M & R - Machinery & Equipment	385	2,171	2,384	2,380	2,390	0	0
556000	M & R - Vehicles	38,567	27,124	31,009	29,889	30,786	3	-1

Arlington Heights Park District

2011/12 Proposed Operating Budget by Fund

23 - Parks and Planning
Department Summary

Account Number	Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	Proposed 2011/12 Budget	% Change By Projected Year End	% Change By Current Budget
556300	M & R - Communication Equipment	2,148	2,376	9,100	9,000	9,000	0	-1
556500	M & R - Fire & Safety Systems	15,902	16,149	14,921	15,246	15,669	3	5
557900	M & R - Office Equipment	1,757	1,610	538	500	500	0	-7
559900	M & R - Other	1,131	485	1,545	1,550	1,575	2	2
	Total Maintenance and Repairs	188,717	154,777	198,609	195,619	201,350	3	1.4
570600	Mileage Reimbursement	387	146	758	737	737	0	-3
570700	Public Relations	1,940	1,639	1,800	1,600	1,850	16	3
570800	Personnel Expense	4,386	4,466	4,530	4,175	4,570	9	1
570850	Tuition Reimbursement	-	6,000	7,000	6,500	7,000	8	0
570900	Conference/Training Expense	6,701	4,716	7,000	6,800	7,000	3	0
571000	Travel Expense	992	338	1,000	650	1,000	54	0
	Total Other Expenses	14,406	17,305	22,088	20,462	22,157	8	0
	Total Operating Expenses	3,906,134	3,917,786	4,335,962	4,126,814	4,312,893	5	-1

Description

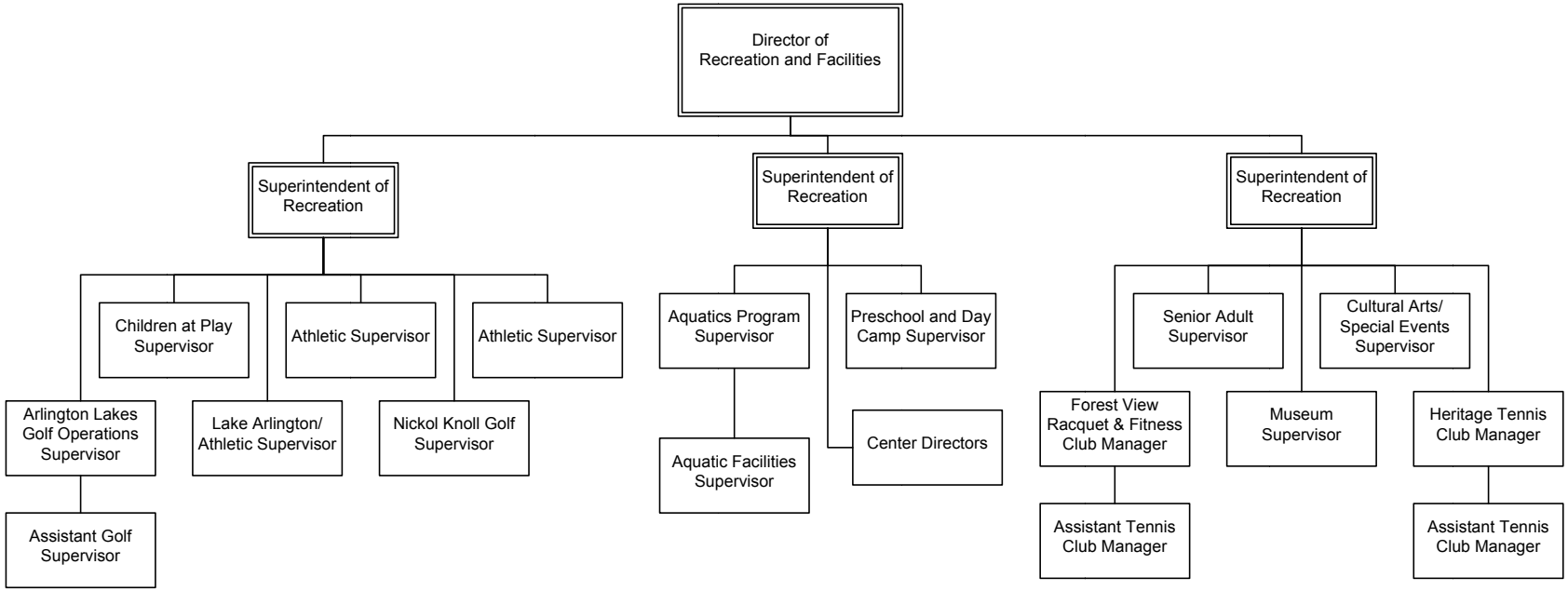
The Recreation and Facilities Department provides the community with comprehensive recreational programs and facilities. Recreation programs and activities include: athletic leagues and classes for both youth and adults; health and exercise activities; cultural arts programming in dance, drama, and crafts; 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, Prospect Heights, Salt Creek, and Wheeling.

The Recreation and Facilities Department is comprised of three primary divisions:

Golf, Athletics, Lake Arlington and CAP
Centers, Aquatics and Preschool/Day Camp
Tennis, Seniors, Cultural Arts and Museum

Recreation and Facilities



Recreation and Facility Department Funds

Each fund is considered a separate accounting entity and includes information about all the financial resources revenues, expenditures and fund balances for each fund. A listing and definition of funds, activities and their relationships follows:

Recreation Fund - This fund is a Special Revenue Fund (major fund) 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. The Park District uses subsidiary funds to account for revenues and expenditures for the golf and tennis club operations.

Arlington Lakes Golf Club Fund – a subsidiary 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.

Nickol Knoll Golf Club Fund - a subsidiary 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.

Forest View Racquet and Fitness Club Fund - a subsidiary 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**.**

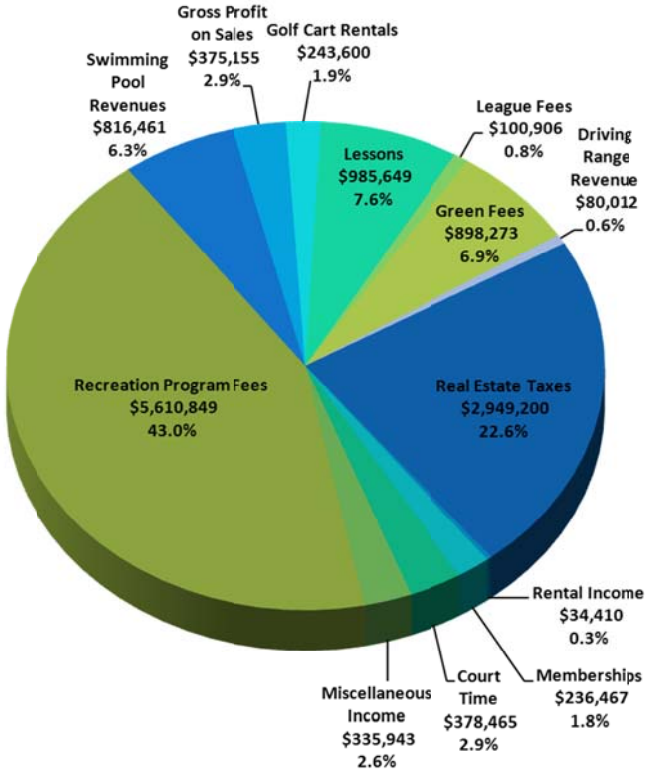
Heritage Tennis Club Fund - a subsidiary fund established to account for the operations and maintenance of an indoor tennis facility. Operations include the rental of the tennis courts and related programs. Financing is provided by the proceeds from user charges and program revenue.

Museum Fund - 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. The Park District's responsibility is to provide recreation programs at the Museum. A full-time Museum administrator coordinates the programs and volunteers.

Development of new, exciting programs and facilities for the community is a major goal that the Recreation and Facilities Department is constantly pursuing as the needs and wishes of the residents change. In addition, maintaining the quality of existing popular activities is a high priority of the staff. Recruitment and training of seasonal and part-time instructors to lead and teach programs is of critical importance to the department.

Revenues

Revenues are budgeted at $12,729,392 a 2.7% increase from the 2010/11 projected actual. The following chart illustrates the relationship between revenue categories.



	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12
Real Estate Taxes	$ 2,662,985	2,868,886	2,873,450	2,882,500	2,949,200
Rental Income	45,116	38,043	39,015	33,172	34,410
Recreation Program Fees	5,467,085	5,472,974	5,408,766	5,426,935	5,610,849
Swimming Pool Revenues	861,278	806,371	806,029	822,429	816,461
Gross Profit on Sales	332,514	304,987	332,009	345,820	375,155
Memberships	257,211	247,661	256,989	225,530	236,467
Court Time	366,061	386,887	394,129	373,382	378,465
Lessons	834,933	882,519	897,485	951,127	985,649
League Fees	98,239	107,437	92,271	95,145	100,906
Green Fees	942,158	954,284	972,263	878,893	898,273
Golf Cart Rentals	238,480	250,214	252,484	243,768	243,600
Driving Range Revenue	57,258	81,264	80,037	71,512	80,012
Miscellaneous Income	254,027	321,017	324,465	325,761	335,943
Total Operating Revenue	$12,417,344	12,722,544	12,729,392	12,675,974	13,045,390

Recreation Program Fees

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 $5,610,849 for 2011/12, an increase of 3.4%. The largest percent of revenue comes from Athletics & Exercise, Children at Play, Aquatics 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 22.6% of the total revenue for the Recreation and Facilities Department. There is a 4.5% increase in real estate tax revenues.

Swimming Pool Revenues

Overall, 2010/11 pool pass sales remained constant with 2009/10. Sales were down by only 10 passes and that was for the Babysitter classification. This is a positive sign, as pass sales have been declining over the past few years.

When developing the 2011/12 aquatic budget the assumption was that weather would be more seasonable than in 2010 when the area saw extreme heat. Also in 2010, the Buffalo Grove Park District pool was closed for construction. That accounts for the increase in non-resident family pass sales. This will not be the case in 2011. Proposed revenue on daily admissions is based on 2009/10 budget numbers with no increase in daily admission rates. There is a 3% increase in 2011/12 pool pass fees.

Golf Club Revenues

Golf club revenues represent 10.9% of the departments' 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. The Board approved golf course fees in December 2010. At Arlington Lakes Golf Club and Nickol Knoll Golf Club rates for remained the same as last year.

Tennis Club Revenue

Tennis Club revenues represent 12.6% of the departments' 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 4.8% over the 2010/11 projected actual. The proposed membership revenue increase is based on a growth in membership; membership rates will not increase in 2011/12. 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

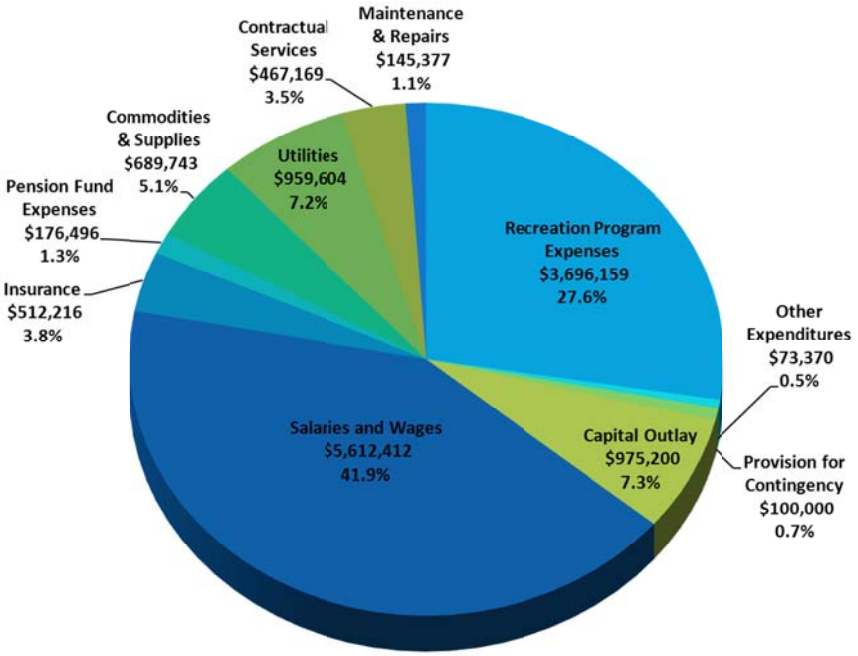
Court time revenues are proposed to increase 1.4% from 2010/11 projected actual. Open court time reservations have been increasing with monthly court special promotions and party reservation incentives.

Lessons and Leagues

Lesson and league programs remain strong. Lesson revenues project to increase 3.3% for the 2010/11 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 1,364 players in the 2010 program.

Expenses

Expenses are budgeted at $13,407,746, an increase of 11% from the 2010/11 projected actual. The following chart illustrates the relationship between expense categories.



	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12
Salaries and Wages	$ 5,242,979	5,338,934	5,537,455	5,488,513	5,612,412
Insurance	400,067	427,609	503,549	481,241	512,216
Pension Fund Expenses	192,130	209,325	215,408	187,601	176,496
Commodities & Supplies	725,398	600,736	732,943	684,617	689,743
Utilities	938,829	866,110	977,067	928,899	959,604
Contractual Services	459,487	468,284	535,173	431,800	467,169
Maintenance & Repairs	131,756	117,785	149,479	145,305	145,377
Recreation Program Expenses	3,601,828	3,653,192	3,616,073	3,523,155	3,696,159
Other Expenditures	51,629	64,993	72,029	68,417	73,370
Debt Service	13,305	29,663	15,833	31,598	-
Provision for Contingency	-	-	100,000	-	100,000
Capital Outlay	72,421	351,953	466,000	107,946	975,200
Total Expenses	$ 11,829,830	12,128,584	12,921,009	12,079,092	13,407,746

Salaries and Wages

Full-time salaries are budgeted at the current (or expected April 30, 2011) 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	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12
Full-time-IMRF	32	33	33	34	34	34	32	32
Part-time-IMRF	26	26	26	30	30	45	43	45
Part-time Regular and Short-Term (Non-IMRF)	1,022	995	995	1,051	1,031	1,030	978	940
Total	1,080	1,054	1,054	1,115	1,095	1,109	1,053	1,017

Insurance

This category is 3.8% of the Recreation and Facilities Department Budget and is budgeted at 12.8% more than the 2010/11 projected actual. The proposed budget projects a 15% increase in premiums and full staffing is anticipated. 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 2010/11 anticipated experience and self-insuring more of the cost.

Pension

Pension expense is 1.3% of the 2010/11 budget. This year's proposed budget is 5.9% ($11,105) less than last year. The Arlington Lakes Golf Club, Forest View Racquet & Fitness Club, and Heritage Tennis Club pay 75% of their own pension and social secutity costs. All other funds in this Department 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 .7% ($5,126) more than the 2010/11 projected actual.

Utilities

This category is budgeted at 3.3% ($30,705) more than the 2010/11 projected actual. The utility budget has been prepared based on 2010/11 estimated usage an the contract price on natural gas and electricity.

Contractual Services

This category is budgeted at a 8.2% more than the 2010/11 projected actual. This is however 12.7% less than the budget. Bank charges have reduced signifcantly with the new bankcard processing company.

Program Expenses

Program Expenses are up 4.9% over last year's projected, primarily due to expanded programs in the Athletics & Exercise, and Center Programs categories.

Capital Improvements

This category is 4.1% of the Recreation and Facilities Department Budget. Funding from the Recreation and Facilities Funds is $466,000. Capital Project funds are contributing the remaining amount. The proposed budget includes:

Arlington Lakes Golf Club	
Service Center Roof	$ 46,000
Clubhouse Heat/Air Roof Top Unit Replacement	133,000
Clubhouse Roof Replacement	85,000
Service Center Siding Replacement	45,000
Body Replacement Dump Truck	8,000
Safety Equipment Harness Setup/Containment Pallets	5,000
Bridge Improvements 5 and 9	5,000
	$ 327,000

General Recreation and Pool Projects	
Melas Park - Synthetic Infield Turf	1,000,000
Lake Arlington - Boat Replacement	5,000
Replace Volleyball System at Poe	1,500
Computer Upgrades at Centers	5,000
Preschool Equipment	1,000
General Recreation Equipment and Replacement	10,000
Replacement Pool Mechanical Equipment	9,000
Senior Center Equipment	5,000
Replace Shade Structure Covers	3,200
Table and Chair Replacements	3,500
Pool Furniture	3,500
Lane Lines	3,500
Replacement Concession Equipment	5,000
	$ 1,055,200

Heritage Tennis Club	
Outdoor Landscaping	$ 2,000
Purchase Ball Machine	4,000
Schematic Design - Main Facility Re-design	35,000
Add court to Centennial Outdoor Courts	85,000
Refurbish Front Desk	15,000
	$ 141,000

Nickol Knoll Golf Club	
Replacement Chevrolet Pick Up Truck w/plow	$ 27,000
Service Center Roof Replacement	5,000
Fencing Improvements	9,000
	$ 41,000

Funding Sources	
Recreation Fund	$ 805,200
Heritage Tennis Club Fund	141,000
Recreation & Facilities Department	$ 946,200
Capital Projects Fund	368,000
ADA Funds	250,000
Capital Projects Fund	$ 618,000
Total All Sources	$ 1,564,200

2010-15 Comprehensive Plan

The Park District's Comprehensive Plan includes statements of goals, strategic initiatives and action steps, which provide the framework for planning recommendations, policies, and future projects and actions. Listed below are the action steps that will be undertaken by the Recreation and Facilities Department in order to advance the overall goals of the Park District.

Financial Resources and Assets

1.2 Administer the District finances in a sound and accountable fiscal manner.

- Evaluate 2010 Irish Fest food and beverage agreement and recommend revisions based on financial results of the Fest.
- Update department Fees and Charges Policy and ensure programs are placed in correct categories.
- Investigate an incentive program for youth sports coaches offering discounts for coaching soccer, basketball, volleyball.
- Evaluate current pool pass structure and related fees – unlimited vs. specified number of people in each household.
- Establish a 10-year capital development plan for tennis clubs.

1.4 Acquire/implement a level of technology that enables the Park District to conduct business in a manner which meets public expectation.

- Investigate possibility of developing a debit card system for pool concession stands.

Recreational Opportunities and Facilities

2.1 Plan, finance and develop quality facilities which meet the diverse recreational needs of participants in all age groups.

- Analyze Field Use Policy and Field Scheduling Procedure.

2.2 Provide quality recreational programs and services, which meet the needs of all age groups, and promote a healthy lifestyle in the community.

- Implement new athletic programming to keep up with trends: Youth La Crosse, Rugby, and Floor Hockey.
- Eliminate duplication of programs by coordinating efforts with athletic and fitness recreation supervisors.
- Evaluate pool concession stand operations including operation standards, training, staffing, and the physical stand environment.
- Facilitate a brainstorming session with tennis club management staff on tennis programming and facility operations at both clubs; including summer outdoor tennis in the Arlington Heights Park District.
- Develop plan to make Nickol Knoll a premier golf teaching location.
- Review use of independent contractors compared to hired employee instructors.
- In conjunction with the Cultural Arts Supervisor, review current district-wide special events, concerts, etc. and make recommendations for updating this program area.

2.3 Marketing of Programs

- Work with marketing department to develop a 12-month plan to increase pool pass sales.
- Evaluate membership and lesson pricing with club managers; include review of membership benefits and market position distinctions between each facility.
- Work with marketing department to develop a marketing program to increase sales at pool concession stands.

2.3 Marketing of Programs

- Assist Recreation and Facility staff, with the Supt. of Marketing in implementing and evaluating area marketing plans and sponsorship efforts.
- Evaluate golf-marketing efforts to assess effectiveness and benefits.

Leadership

3.1 Encourage staff to be actively involved in community and professional organizations.

- Review internship program offered by Recreation and Facilities Department, update or make changes, as needed.

3.3 Enhance the District's image through effective and proactive public relations.

- Develop Advisory Committee tasks (Golf, Soccer).

Teamwork

4.1 Maintain a work environment that facilitates a free exchange of ideas and effective problem solving.

- Cross-train athletic staff and have staff swap jobs for a season.

4.3 Adequately train, evaluate, support and provide a qualified team to operate the business of the District at a quality level.

- If a new registration program is purchased, work with Finance and Personal Department to develop a training program for the new registration program.

Customer-Focused Service

5.3 Continue quality customer-focused service.

- Evaluate customer service currently provided in the department. If necessary, arrange for customer service training for both full- and part-time staff.
- Review current program evaluation procedure. Evaluate effectiveness of the process.
- Investigate hosting a customer service workshop for frontline staff including registrars and support staff.
- Explore feasibility of having bi-lingual interpreters for improved customer service.

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	Actual 2008/09	Actual 2009/10	Projected 2010/11	Proposed 2011/12
Total Operating Budget	$11,292,155	$10,967,326	$11,574,175	$11,829,830	$12,128,584	$12,079,092	$13,407,746
$ Spent on Operating Expenses per Capita	$147	$143	$150	$154	$158	$157	$172
Full-time-IMRF	32	33	33	34	34	32	32
Part-time-IMRF	26	26	26	30	30	43	45
Part-time Regular/Short-Term (Non-IMRF)	1,022	995	995	1,051	1,031	978	940
Equivalents	1,080	1,054	1,054	1,115	1,095	1,053	1,017
Classes Offered	2,797	2,783	2,785	2,864	3,377	2,855	2,926
Registrants	65,711	71,551	73,791	76,984	81,460	81,867	82,277
Total Participation Hours	1,075,346	1,088,570	1,104,694	1,101,555	1,098,867	1,104,860	1,108,174
Forest View Tennis/Racquetball Memberships	985	998	1,061	943	953	963	972
Heritage Tennis Club Memberships	579	612	554	529	586	540	585
Golf Rounds, Arlington Lakes Golf Club	48,411	42,855	41,756	41,390	42,516	41,600	42,600
Golf Rounds, Nickol Knoll Golf Club	17,176	15,228	14,819	14,871	15,710	15,000	16,100
Public Swim Attendance	197,973	182,140	192,279	207,529	182,941	208,869	200,000
Youth Sports Participation	9,821	10,269	10,031	9,528	9,711	9,760	9,808
Adult Sports Participation	7,306	8,434	8,273	8,127	8,694	8,737	8,781

Administrative Funds

General 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.

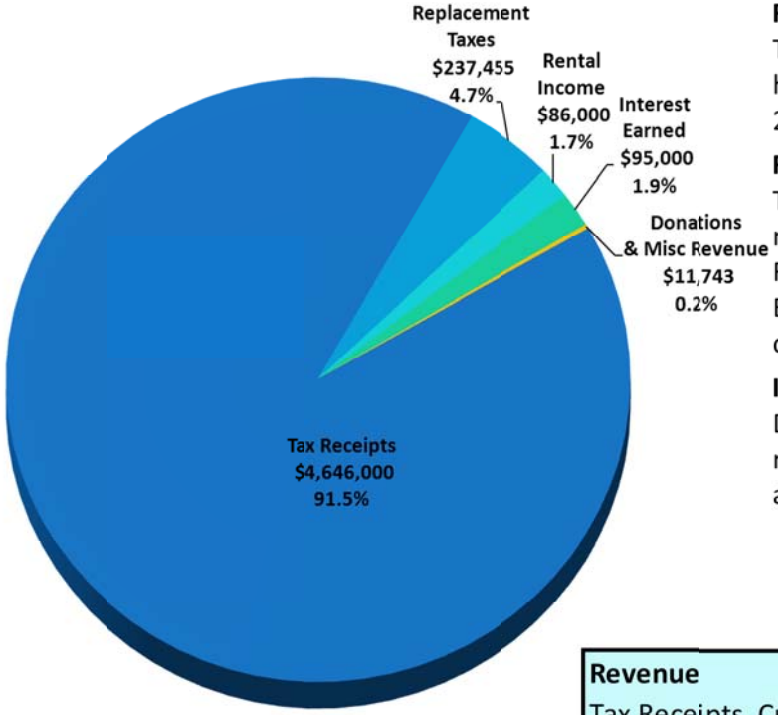
NWSRA Fund – to account for revenues derived from a specific annual property tax levy and expenditures of these monies to the Northwest Special Recreation Association to provide special recreation programs for the physically and mentally challenged.

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

The **General 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 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.

Revenues

Revenues are budgeted at $5,076,198, a 2.9% increase from the 2010/11 projected actual. The following chart illustrates the relationship between revenue categories.



Real Estate Taxes

The General Fund has a tax rate ceiling of 17.5¢ per $100 of assessed valuation. The tax cap has reduced this rate to 12.8¢ per $100 of assessed valuation. The General Fund reflects a 2.5% increase in real estate taxes over the 2010/11 projections.

Replacement Tax Revenues

The State of Illinois has estimated that the District will receive $237,455 in replacement tax revenue, this is a 9.7% increase 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.

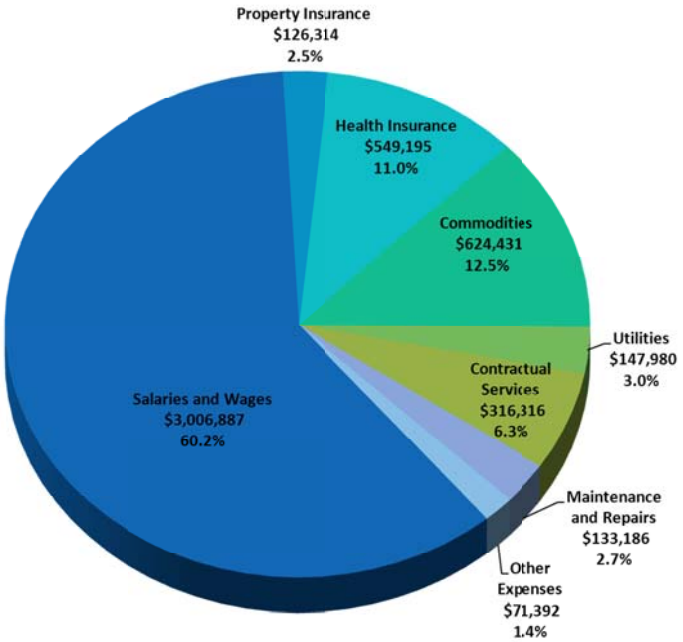
Interest Income

During 2010/11, the Park District was able to invest a majority of its funds at an average rate of less than 1%. Current interest rates are averaging right around .5%. These rates are anticipated to continue as they are currently in 2011/12.

	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12
Revenue					
Tax Receipts, Current	$ 4,258,304	4,539,771	4,513,469	4,534,391	4,646,000
Replacement Tax Receipts	240,386	212,778	231,150	216,500	237,455
Rental Income	90,900	72,400	86,000	86,000	86,000
Interest Earned	228,491	72,596	316,888	85,000	95,000
Donations & Misc Revenue	18,971	9,383	17,254	11,401	11,743
Total	$ 4,837,052	4,906,928	5,164,761	4,933,292	5,076,198

Expenditures

Expenses are budgeted at $4,992,911, a 1.3 % increase from the 2010/11 budget and a 13.8% decrease from 2010/11 projected actual. The projected amount includes a $1 million transfer of unreserved fund balance to the Capital Improvement Fund. The following chart illustrates the relationship between expense categories.



	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12
Expense					
Salaries and Wages	$ 2,715,308	2,813,483	3,010,319	2,868,841	3,006,887
Property Insurance	97,120	123,601	128,354	128,354	126,314
Health Insurance	312,134	456,685	481,396	509,142	549,195
Commodities	546,506	484,642	601,018	593,403	624,431
Utilities	150,616	148,071	157,525	153,092	147,980
Contractual Services	241,393	255,528	293,961	272,934	316,316
Maintenance and Repairs	126,432	102,045	133,186	130,991	135,914
Other Expenses	78,369	68,196	71,392	82,418	85,874
Debt Service	52,733	53,154	53,412	53,412	-
Transfers In/Out	-	-	-	1,000,000	-
Total	$ 4,320,610	4,505,405	4,930,563	5,792,587	4,992,911

Salaries and Wages

This category is budgeted at 4.8% more than the current 2010/11 projected actual and .1% decrease from the 2010/11 budget. Full-time salaries are budgeted at the current (or expected April 30, 2011) 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 1.6% less than the current 2010/11 projected actual. The property insurance premium is determined by a formula using total Park District operating expenses and loss experience.

Health Insurance

This category is 11% of the General Fund Budget and is budgeted at 7.9% more than the 2010/11 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 2010/11 anticipated experience and self-insuring more of the cost.

Commodities
This category reflects a 5.2% ($31,028) increase over the 2010/11 projected actual. The major increase in this category is due to anticipated higher costs for marketing promotions, fertilizer, and fuel prices.

Utilities
This category is budgeted at 3.3% ($5,112) less than the 2010/11 projected actual. The utility budget has been prepared based on estimated 2010/11 usage and contracts for electricity, natural gas, and telephone.

Contractual Services
This category is budgeted at 15.9% ($43,382) increase over 2010/11 projected actual. This category includes $13,939 increase in costs for refuse disposal. Professional services has $19,000 budgeted for 2011/12, these funds weren't spent in 2010/11.

Maintenance & Repairs
This category is budgeted at 3.8% ($4,923) more than the 2010/11 projected actual.

Other Expense
This category is budgeted at a 4.2% ($3,456) increase over the 2010/11 projected actual.

Transfers In/Out
It is not anticipated that this fund will make a transfer in the 2011/12 budget year. In 2007/08, the Capital Improvement Fund was created with a transfer of $1 million to accumulate funds for land acquisition and new projects. Another $1 million dollars was transferred in fiscal year 2010/11.

Debt Service
The debt service payments that related to the purchase of the 2004 N. Fernandez propertywere retired in fiscal year 2010/11.

Arlington Heights Park District

Budget Report by Fund Summary **01 - General Fund**

Description	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By Projected Year End	% Change By Current Budget
Revenue							
Real Estate Taxes	4,258,304	4,539,771	4,513,469	4,534,391	4,646,000	2	2.9
Replacement Tax Receipts	240,386	212,778	231,150	216,500	237,455	10	3
Rental Income	90,900	72,400	86,000	86,000	86,000	0	0
Interest Earned	228,491	72,596	316,888	85,000	95,000	12	-70
Donations & Misc Revenue	18,971	9,383	17,254	11,401	11,743	3	-32
Total Operating Revenue	4,837,052	4,906,928	5,164,761	4,933,292	5,076,198	3	-1.7
Expense							
Salaries and Wages	2,715,308	2,813,483	3,010,319	2,868,841	3,006,887	5	0
Property Insurance	97,120	123,601	128,354	128,354	126,314	-2	-2
Health Insurance	312,134	456,685	481,396	509,142	549,195	8	14
Commodities	546,506	484,642	601,018	593,403	624,431	5	4
Utilities	150,616	148,071	157,525	153,092	147,980	-3	-6
Contractual Services	241,393	255,528	293,961	272,934	316,316	16	8
Maintenance and Repairs	126,432	102,045	133,186	130,991	135,914	4	2
Other Expenses	78,369	68,196	71,392	82,418	85,874	4	20
Total Operating Expenses	4,267,877	4,452,251	4,877,151	4,739,175	4,992,911	5	2
Debt Service	52,733	53,154	53,412	53,412	-	-100	-100
Transfers In/Out	-	-	-	1,000,000	-	-100	NA
Total Corporate Fund Expenses	4,320,610	4,505,405	4,930,563	5,792,587	4,992,911	-14	1
Fund Operating Totals							
Total Revenue	4,837,052	4,906,928	5,164,761	4,933,292	5,076,198	3	-2
Total Expenses	4,267,877	4,452,251	4,877,151	4,739,175	4,992,911	5	2
Gross Surplus/Deficit	569,175	454,677	287,610	194,117	83,287		
Fund Totals After Debt Service and Transfers							
Total Revenue	4,837,052	4,906,928	5,164,761	4,933,292	5,076,198	3	-2
Total Expenses	4,320,610	4,505,405	4,930,563	5,792,587	4,992,911	-14	1
Net Surplus/Deficit	516,442	401,523	234,198	(859,295)	83,287	-110	-64
Est. Fund Balance - Beg of Year	4,639,636	5,156,078	5,557,601	5,557,601	4,698,306	-15	-15
Est. Fund Balance - End of Year	5,156,078	5,557,601	5,791,799	4,698,306	4,781,593	2	-17
Fund Balance Policy Designations							
Non-spendable	51,952	52,185	52,000	52,000	52,000	0	0
Deferred Taxes	2,376,121	2,219,717	2,211,600	2,221,852	2,276,540	2	3
Fiscal Sustainability	1,840,534	1,921,128	1,950,860	1,950,860	1,997,164	2	2
Available Balance	887,471	1,364,571	1,577,339	473,594	455,888	-4	-71
Est. Fund Balance - End of Year	5,156,078	5,557,601	5,791,799	4,698,306	4,781,593	2	-17

Table of Contents

Arlington Heights Park District

Budget Report by Fund Detail **01 - General Fund**

Account Number	Description	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By Projected Year End	% Change By Current Budget
	Revenue							
411000	Real Estate Taxes	4,258,304	4,539,771	4,513,469	4,534,391	4,646,000	2	3
411300	Replacement Tax Receipts	240,386	212,778	231,150	216,500	237,455	10	3
411400	Rental Income	90,900	72,400	86,000	86,000	86,000	0	0
412000	Interest Earned	228,491	72,596	316,888	85,000	95,000	12	-70
414100	Donations & Misc Revenue	18,971	9,383	17,254	11,401	11,743	3	-32
	Total Operating Revenue	4,837,052	4,906,928	5,164,761	4,933,292	5,076,198	3	-2
	Expense							
511000	Executive Director	89,253	75,140	77,042	77,934	77,934	0	1
511200	Director of Finance and Personnel	63,676	65,578	66,683	67,045	67,045	0	1
511500	Director of Parks and Planning	114,144	117,569	120,328	121,096	121,096	0	1
511900	Administrative, Full-time	394,055	433,445	430,331	442,088	442,088	0	3
512100	Administrative, Part-time	65,885	64,021	106,090	88,261	92,939	5	-12
512200	Park Planner	110,551	119,304	120,770	121,589	121,589	0	1
512300	Custodians, Full-time	41,183	43,760	43,094	43,233	43,233	0	0
512800	Maintenance Labor, Full-time	1,242,954	1,388,401	1,307,870	1,320,573	1,320,573	0	1
513000	Maintenance Labor, Part-time	178,828	149,040	186,828	165,137	185,893	13	-1
513300	Overtime	81,133	760	75,010	73,224	75,242	3	0
513500	Maintenance Area Supervisors	321,023	333,886	335,921	336,341	336,341	0	0
513525	Maintenance Labor, Chargeback	(21,741)	(10,023)	(22,783)	(22,783)	(23,466)	3	3
514902	Other Salaries & Wages	22,973	19,500	44,081	22,690	23,752	5	-46
514904	Merit Evaluations	-	-	107,006	-	110,215	NA	3
515500	Courier	11,391	13,102	12,048	12,413	12,413	0	3
	Total Salaries and Wages	2,715,308	2,813,483	3,010,319	2,868,841	3,006,887	5	0
522000	Property Insurance Premiums	97,120	123,601	128,354	128,354	126,314	-2	-2
525500	Health Insurance	312,134	456,685	481,396	509,142	549,195	8	14
	Total Insurance	409,254	580,286	609,750	637,496	675,509	6	11
531000	Printed Supplies	3,244	2,345	3,695	3,687	3,773	2	2
531200	Graphic Arts Supplies	700	1,144	3,574	2,843	3,574	26	0
531300	Office Supplies	14,861	13,953	17,556	13,765	14,178	3	-19
531400	Data Processing Supplies	13,419	15,597	16,189	17,072	17,584	3	9
532000	Landscape Materials	107,334	84,183	112,068	109,504	115,670	6	3
532400	Wearing Apparel	14,189	13,628	16,474	15,775	16,332	4	-1

Arlington Heights Park District

Budget Report by Fund Detail **01 - General Fund**

Account Number	Description	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By Projected Year End	% Change By Current Budget
532500	Recreation Supplies	4,057	3,255	3,609	2,914	3,001	3	-17
532700	Photography Supplies	250	662	530	911	1,970	116	272
532720	Marketing Promotions	4,414	5,410	12,000	10,426	17,000	63	42
532800	Periodicals And Books	615	323	453	571	588	3	30
533300	Lumber Materials	3,952	4,850	9,155	9,010	9,291	3	1
533800	Small Tools	11,553	9,152	12,716	11,683	12,816	10	1
533900	Structural/Shop Materials	10,760	11,264	15,755	15,405	15,648	2	-1
534200	Gasoline, Oil & Antifreeze	131,395	101,965	123,243	130,820	136,397	4	11
535000	Electrical Supplies	31,686	30,998	34,196	32,500	32,960	1	-4
536300	Paints & Solvents-Non Pool	7,621	9,256	11,703	11,700	11,903	2	2
537100	Parts/Fittings-Motor Vehicles	66,883	58,694	69,010	69,000	70,380	2	2
537500	Parts/Fittings-Recreation Equipment	7,870	10,068	13,385	11,750	13,385	14	0
537600	Parts/Fittings-Mowing Equipment	33,958	36,777	38,467	37,529	38,778	3	1
537700	Parts/Fittings-Plumbing	16,432	12,761	14,500	14,500	14,500	0	0
537750	Parts/Fittings-Heating	20,804	23,723	19,570	19,500	19,900	2	2
533400	Parts/Fittings-Other Equipment	317	67	892	743	908	22	2
537900	Construction Materials	8,095	7,600	10,146	8,918	10,146	14	0
539900	Other Commodities	5,633	2,902	6,748	6,675	6,808	2	1
539900	Non-capital Assets	26,464	24,065	35,384	36,202	36,941	2	4
	Total Commodities	546,506	484,642	601,018	593,403	624,431	5	4
540200	Electric	39,020	29,663	34,713	33,537	35,214	5	1
540500	Telephone	54,957	58,820	62,246	59,543	49,753	-16	-20
540700	Water	10,730	10,166	10,392	11,033	11,585	5	11
540900	Gas Heat	45,909	49,422	50,174	48,979	51,428	5	2
	Total Utilities	150,616	148,071	157,525	153,092	147,980	-3	-6
541050	Rental, Storage Area	4,660	5,006	5,382	4,993	5,095	2	-5
541100	Equipment Rental	6,917	3,710	5,893	6,406	6,548	2	11
541400	Printing & Binding	15,547	25,221	17,835	19,350	20,145	4	13
542100	Refuse Disposal	40,100	39,918	47,060	49,979	63,918	28	36
542300	Postage	16,423	14,611	17,705	14,742	15,185	3	-14
542500	License & Permits	3,707	2,509	3,900	3,700	3,815	3	-2
542800	Legal Services	11,931	43,723	27,881	34,545	35,582	3	28
542900	Legal Publications	1,217	1,696	2,472	2,567	2,644	3	7

Arlington Heights Park District

Budget Report by Fund Detail **01 - General Fund**

Account Number	Description	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By Projected Year End	% Change By Current Budget
543100	Professional Services	44,466	36,913	54,595	32,734	55,025	68	1
543101	Data Processing Services	36,467	40,437	42,000	37,237	38,354	3	-9
543200	Advertising, Display	4,503	3,310	4,701	5,353	5,843	9	24
543300	Association Dues	12,322	13,412	17,924	16,603	17,260	4	-4
549850	Environmental Services	25,270	7,623	27,690	26,988	28,520	6	3
549900	Other Contractual Services	17,863	17,439	18,923	17,737	18,382	4	-3
	Total Contractual Services	241,393	255,528	293,961	272,934	316,316	16	8
551000	M & R - Buildings	19,682	16,153	17,953	21,753	21,905	1	22
552000	M & R - Grounds	44,363	35,941	48,839	48,839	48,839	0	0
553000	M & R - Paving	780	1,443	6,013	3,515	6,013	71	0
553500	M & R - Fencing	5,219	3,256	3,170	2,500	2,670	7	-16
555500	M & R - Machinery & Equipment	385	2,171	2,384	2,380	2,390	0	0
556000	M & R - Vehicles	38,567	27,124	31,009	29,889	30,786	3	-1
556300	M & R - Communication Equipment	2,148	2,376	9,100	9,000	9,000	0	-1
556500	M & R - Fire & Safety Systems	5,259	4,334	4,433	3,344	4,283	28	-3
557900	M & R - Office Equipment	8,895	8,763	8,740	8,221	8,453	3	-3
559900	M & R - Other	1,134	484	1,545	1,550	1,575	2	2
	Total Maintenance and Repairs	126,432	102,045	133,186	130,991	135,914	4	2
570600	Mileage Reimbursement	1,652	1,402	2,740	2,741	2,766	1	1
570700	Public Relations	40,073	31,005	19,811	27,336	27,586	1	39
570710	Publicity/Public Relations	550	251	7,000	7,000	7,081	1	1
570800	Personnel Expense	14,996	11,267	12,246	17,878	18,273	2	49
570850	Tuition Reimbursement	-	6,000	7,650	7,150	7,650	7	0
570900	Conference/Training Expense	18,357	17,098	19,685	18,906	20,348	8	3
571000	Travel Expense	2,741	1,173	2,260	1,407	2,170	54	-4
	Total Other Expenses	78,369	68,196	71,392	82,418	85,874	4	20
	Total Operating Expenses	4,267,877	4,452,251	4,877,151	4,739,175	4,992,911	5	2
662075	Debt Service	52,733	53,154	53,412	53,412	-	-100	-100
628000	Transfer In/Out	-	-	-	1,000,000	-	-100	NA
	Total Debt Service & Transfers	52,733	53,154	53,412	1,053,412	-	-100	-100
	Total Corporate Fund Expenses	4,320,610	4,505,405	4,930,563	5,792,587	4,992,911	-14	1

Arlington Heights Park District

Budget Report by Fund Detail **01 - General Fund**

Account Number	Description	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By Projected Year End	% Change By Current Budget
	Fund Operating Totals							
	Total Revenue	4,837,052	4,906,928	5,164,761	4,933,292	5,076,198	3	-2
	Total Expenses	4,267,877	4,452,251	4,877,151	4,739,175	4,992,911	5	2
	Gross Surplus/Deficit	569,175	454,677	287,610	194,117	83,287		
	Totals After Debt Service and Transfers							
	Total Revenue	4,837,052	4,906,928	5,164,761	4,933,292	5,076,198	3	-2
	Total Expenses	4,320,610	4,505,405	4,930,563	5,792,587	4,992,911	-14	1
	Net Surplus/Deficit	516,442	401,523	234,198	(859,295)	83,287		
	Est. Fund Balance - Beg of Year	4,639,636	5,156,078	5,557,601	5,557,601	4,698,306		
	Est. Fund Balance - End of Year	5,156,078	5,557,601	5,791,799	4,698,306	4,781,593		
	Fund Balance Policy Designations							
	Non-spendable	51,952	52,185	52,000	52,000	52,000		
	Deferred Taxes	2,376,121	2,219,717	2,211,600	2,221,852	2,276,540		
	Fiscal Sustainability	1,840,534	1,921,128	1,950,860	1,950,860	1,997,164		
	Available Balance	887,471	1,364,571	1,577,339	473,594	455,888		
	Est. Fund Balance - End of Year	5,156,078	5,557,601	5,791,799	4,698,306	4,781,593		

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, 2012 is $10,836,137. Of this amount, $6,364,179 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 2010 calendar year is 14.16% of participating members' salaries. This is a 2.98% increase from last year.

Impact of 2010 Investment Return on Employer Funding Status, Employer Reserves, and Future Employer Contribution Rates

The financial markets in 2010 continued their recovery from the sharp drops suffered in 2008. The estimated 2010 investment return for IMRF is 13%. This return translates into investment income of approximately $3.0 billion. These investment gains will help to moderate future increases in employer contribution rates beginning in 2012.

Approximately $1.7 billion will be credited to employer reserve balances. On average, employer accounts will be credited approximately 26% on their beginning of the year employer reserve balance. These credits reflect the fact that, as a member of a defined benefit plan, IMRF employers share all the risks and rewards of investment returns. The phase-in plan adopted by the IMRF Board of Trustees in 2009 will remain in effect for 2012 rate purposes.

IMRF contributions must be paid on the earnings of all employees working in participating positions. The employer contribution rate on member earnings is based upon actuarial costs for retirement, supplemental retirement, death, and disability benefits. The actuarial formula is specified in the Illinois Pension Code. Member contributions are specified in the Illinois Pension Code and help to meet the cost of future retirement benefits.

Regular IMRF Contribution Rate History – Last Ten Years

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Member Contributions										
Retirement Tax Deferred	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
Employer Contributions										
Normal Cost	7.62%	7.66%	7.60%	7.61%	7.64%	7.43%	7.42%	7.42%	7.58%	7.58%
Funding Adjustment	-3.53%	-1.46%	1.27%	1.93%	2.70%	2.64%	2.51%	2.74%	5.27%	5.72%
Net Retirement Rate	4.09%	6.20%	8.87%	9.54%	10.34%	10.07%	9.93%	10.16%	12.85%	13.30%
Other Program Benefits										
Death	0.22%	0.14%	0.18%	0.16%	0.19%	0.19%	0.12%	0.11%	0.13%	0.11%
Disability	0.15%	0.19%	0.19%	0.21%	0.21%	0.21%	0.17%	0.16%	0.15%	0.13%
Supplemental Benefit Payment	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%
Total Employer Rate	5.08%	7.15%	9.86%	10.53%	11.36%	11.09%	10.84%	11.05%	13.75%	14.16%
Percent Change	-23.7%	40.7%	37.9%	6.8%	7.9%	-2.4%	-2.3%	1.9%	24.4%	3.0%

Table of Contents

Arlington Heights Park District

Budget Report by Fund Detail **03 - Pension Fund**

Account Number	Description	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By Projected Year End	% Change By Current Budget
	Revenue							
411000	Real Estate Taxes	1,414,879	1,480,999	1,506,942	1,528,511	1,580,650	3	5
	Total Administrative Revenue	1,414,879	1,480,999	1,506,942	1,528,511	1,580,650	3	5
	Expense							
528000	Pension-IMRF	645,871	718,409	691,788	803,216	828,313	3	20
528500	Pension-FICA	609,486	616,491	664,945	671,263	681,310	1	2
	Total Pension Contribution	1,255,357	1,334,900	1,356,733	1,474,479	1,509,623	2	11
	Fund Operating Totals							
	Total Revenues	1,414,879	1,480,999	1,506,942	1,528,511	1,580,650	3	5
	Total Expenses	1,255,357	1,334,900	1,356,733	1,474,479	1,509,623	2	11
	Net Surplus/Deficit	159,522	146,099	150,209	54,032	71,027		
	Est. Fund Balance - Beg of Year	70,374	229,896	375,995	375,995	430,027		
	Est. Fund Balance - End of Year	229,896	375,995	526,204	430,027	501,054		
	Fund Balance Policy Designations							
	Non-spendable	-	-	-	-	-		
	Deferred Taxes	229,896	375,995	526,204	430,027	501,054		
	Fiscal Sustainability	-	-	-	-	-		
	Available Balance	-	-	-	-	-		
	Est. Fund Balance - End of Year	229,896	375,995	526,204	430,027	501,054		

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 Workers' 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, 2009, the total equity of PDRMA was $29,606,501 and as of October 31, 2010, the total equity of PDRMA was $29,754,448. The Park District's total contribution for 2010 was $385,719 and for 2011 the contribution is $395,649. This is a 2.57% increase. Property insurance decreased by 1.6% and is paid for by the General Fund. All other lines of coverage are reflected in this fund.

Budget Objectives

- Protect people, property, and resources from identifiable and controllable risk of loss.
- Provide a safe and healthy work environment in which employees develop and use safe work habits and enhance work environment safety through training and proper equipment.
- Meet the requirements for an accredited Loss Control Program and earn PDRMA's Loss Control Award.

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities.

	Actual 2005/06	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Projected 2010/11	Proposed 2011/12
Liability Claims	1	0	3	4	1	4	4
Property Claims	3	1	5	9	6	5	4
Workers Compensation Claims	12	13	19	8	8	9	10
Employee Safety Training Sessions	353	366	378	384	419	411	420
Building Facility and Special Event Inspections	275	267	270	283	288	293	302
# of Incident/Accident Reports	403	252	219	376	306	330	342

Table of Contents

Arlington Heights Park District

Budget Report by Fund Detail **04 - Insurance Fund**

Account Number	Description	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By Projected Year End	% Change By Current Budget
	Revenue							
411000	Real Estate Taxes	255,812	249,066	242,400	245,000	252,500	3	4
	Total Administrative Revenue	255,812	249,066	242,400	245,000	252,500	3	4
	Expense							
522000	Liability Premiums	114,203	111,608	107,571	107,571	102,427	-5	-5
524000	Workers' Compensation	151,956	142,340	149,794	149,794	166,909	11	11
527000	Unemployment Compensation	(161)	12,435	12,000	6,000	12,000	100	0
	Total Insurance	265,998	266,383	269,365	263,365	281,336	7	4
	Total Operating Expenses	265,998	266,383	269,365	263,365	281,336	7	4
	Fund Operating Totals							
	Total Revenues	255,812	249,066	242,400	245,000	252,500	3	4
	Total Expenses	265,998	266,383	269,365	263,365	281,336	7	4
	Net Surplus/Deficit	(10,186)	(17,317)	(26,965)	(18,365)	(28,836)		
	Est. Fund Balance - Beg of Year	295,148	284,962	267,645	267,645	249,280		
	Est. Fund Balance - End of Year	284,962	267,645	240,680	249,280	220,444		
	Fund Balance Policy Designations							
	Non-spendable	-	-	-	-	-		
	Deferred Taxes	132,932	119,080	118,776	120,050	123,725		
	Fiscal Sustainability - 25%	70,750	64,934	67,341	67,341	70,334		
	Available Balance	81,280	83,631	54,563	61,889	26,385		
	Est. Fund Balance - End of Year	284,962	267,645	240,680	249,280	220,444		

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 auditors for the Park District for fiscal years ending April 30, 2011, April 30, 2012, and April 30, 2013. The fees are $26,706; $27,507 and $28,332 respectively. The fee for April 30, 2010 was $25,886.

In 2009, The Governmental Accounting Standards Board (GASB) issued Statement No. 54, which changes how we report fund balance. The effective date for compliance with this statement is for fiscal periods ending 6/30/11 or after. The Park District adopted a new fund balance policy on April 13, 2010 and implemented GASB 54 early with the Comprehensive Annual Financial Report for fiscal year ending April 30, 2010.

Table of Contents

Arlington Heights Park District

Budget Report by Fund Detail **05 - Audit Fund**

Account Number	Description	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By Projected Year End	% Change By Current Budget
	Revenue							
411000	Real Estate Taxes	16,032	27,834	30,300	30,000	30,300	1	0
	Total Administrative Revenue	16,032	27,834	30,300	30,000	30,300	1	0
	Expense							
543100	Professional Services	28,025	29,283	27,750	27,750	28,500	3	3
	Total Operating Expenses	28,025	29,283	27,750	27,750	28,500	3	3
	Fund Operating Totals							
	Total Revenues	16,032	27,834	30,300	30,000	30,300	1	0
	Total Expenses	28,025	29,283	27,750	27,750	28,500	3	3
	Net Surplus/Deficit	(11,993)	(1,449)	2,550	2,250	1,800		
	Est. Fund Balance - Beg of Year	32,191	20,198	18,749	18,749	20,999	12	12
	Est. Fund Balance - End of Year	20,198	18,749	21,299	20,999	22,799		
	Fund Balance Policy Designations							
	Non-spendable	-	-	-	-	-		
	Deferred Taxes	13,471	14,727	14,847	14,700	14,847		
	Fiscal Sustainability - 15%	4,275	4,022	4,163	4,163	4,275		
	Available Balance	2,452	-	2,290	2,137	3,677		
	Est. Fund Balance - End of Year	20,198	18,749	21,299	20,999	22,799		

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.

Seventeen 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 September 2010.

Table of Contents

Arlington Heights Park District

Budget Report by Fund Detail — 90 - NWSRA Fund

Account Number	Description	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By: Projected Year End	% Change By: Current Budget
	Revenue							
411000	Real Estate Taxes	1,168,440	1,364,319	1,412,785	1,398,193	1,423,635	2	1
	Total Administrative Revenue	1,168,440	1,364,319	1,412,785	1,398,193	1,423,635	2	1
	Expense							
575000	NWSRA Contribution	433,535	505,817	508,455	508,455	548,060	8	8
575025	Recreation Overhead Contribution	137,184	174,397	174,397	176,192	179,400	2	3
575050	ADA Compliance Projects	432,572	477,533	573,510	453,621	1,155,375	155	101
	Total Operating Expenses	1,003,291	1,157,747	1,256,362	1,138,268	1,882,835	65	50
	Fund Operating Totals							
	Total Revenues	1,168,440	1,364,319	1,412,785	1,398,193	1,423,635	2	1
	Total Expenses	1,003,291	1,157,747	1,256,362	1,138,268	1,882,835	65	50
	Net Surplus/Deficit	165,149	206,572	156,423	259,925	(459,200)		
	Est. Fund Balance - Beg of Year	1,018,490	1,183,639	1,390,211	1,390,211	1,650,136		
	Est. Fund Balance - End of Year	1,183,639	1,390,211	1,546,634	1,650,136	1,190,936		
	Fund Balance Policy Designations							
	Non-spendable	-	-	-	-	-		
	Deferred Taxes	685,658	694,708	692,265	685,115	697,581		
	Fiscal Sustainability - 10%	43,354	50,582	68,285	68,285	72,746		
	Available Balance	454,627	644,921	786,085	896,736	420,609		
	Est. Fund Balance - End of Year	1,183,639	1,390,211	1,546,634	1,650,136	1,190,936		

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.

Moody's issued the District's first bond rating in 1997 at A1, then upgraded the District in 2001 to a Aa3 rating, again upgrading the District in 2005 to Aa2. In November, 2008 Moody's upgraded the District's bond rating to Aa1, when bonds to construct the Pioneer Park Community Center were issued, becoming the only Illinois park district whose underlying rating was higher than their overlapping village. Moody's Investor Service, Inc. cited well-managed financial operations that yield stable operations and ample reserve levels as the reason.

In April 2010, the Park District received an improvement in its bond rating to Aaa by Moody's Investors Service. The Aaa rating (highest rating available) will allow the Arlington Heights Park District to issue debt at the lowest possible interest rate as the organization has proven itself to be among the top tier of local governments in terms of financial strength, both in Illinois and nationally. Arlington Heights Park District joins a select number of high performing park districts at the Aaa rating level.

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.

$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.

$1,830,000 General Obligation Limited Park Bonds, Series 2010A.
These bonds were issued for the purpose of renovating and updating facilities, structures, tennis courts, and playgrounds under its current schedule of improvements.

$8,235,000 Refunding Bonds, Series 2010B (refunding $15,000,000 General Obligation Referendum Park Bonds, Series 2001C).
These bonds refunded the 2001 Series bonds that were issued for the purpose of renovating pools at Camelot, Frontier, Heritage, and Olympic Parks. A referendum was passed in November 2000. The refunding was completed in October 2010 for a savings of $1,060,572.

Table of Contents

Arlington Heights Park District

Budget Report by Fund Detail **16 - Debt Service Fund**

Account Number	Description	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By Projected Year End	% Change By Current Budget
	Revenue							
411000	Real Estate Taxes	2,950,275	3,044,115	3,353,392	3,355,000	3,983,734	19	19
	Total Administrative Revenue	2,950,275	3,044,115	3,353,392	3,355,000	3,983,734	19	19
	Expense							
549970	Bank Charges	1,275	1,403	850	1,150	1,185	3	39
578070	Interest	869,253	950,093	805,050	890,190	684,290	-23	-15
578570	Principal	2,400,000	2,345,000	2,605,000	2,430,000	3,260,000	34	25
628000	Transfer In	-	(600,000)	-	-	-		
	Total Operating Expense	3,270,528	2,696,496	3,410,900	3,321,340	3,945,475	19	16
	Fund Operating Totals							
	Total Revenue	2,950,275	3,044,115	3,353,392	3,355,000	3,983,734	19	19
	Total Expense	3,270,528	2,696,496	3,410,900	3,321,340	3,945,475	19	16
	Net Surplus/Deficit	(320,253)	347,619	(57,508)	33,660	38,259		
	Est. Fund Balance - Beg of Year	36,038	(284,215)	63,404	63,404	97,064		
	Est. Fund Balance - End of Year - Designated for Subsequent Years	(284,215)	63,404	5,896	97,064	135,323		
	Fund Balance Policy Designations							
	Non-spendable	-	-	-	-	-		
	Deferred Taxes	-	63,404	5,896	97,064	135,323		
	Fiscal Sustainability - 10%	-	-	-	-	-		
	Available Balance	(284,215)	-	-	-	-		
	Est. Fund Balance - End of Year	(284,215)	63,404	5,896	97,064	135,323		

	1997E			Series 2010 (Series 2001)			Series 2005		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2011	-	-	-	1,850,000	185,595	2,035,595	-	309,008	309,008
2012	-	-	-	1,955,000	134,319	2,089,319	-	309,008	309,008
2013	-	-	-	2,025,000	95,219	2,120,219	-	309,008	309,008
2014	5,498,163	1,701,837	7,200,000	415,000	54,719	469,719	-	309,008	309,008
2015	-	-	-	475,000	46,419	521,419	-	309,008	309,008
2016	-	-	-	1,365,000	36,919	1,401,919	-	309,008	309,008
2017	-	-	-	150,000	4,500	154,500	1,540,000	309,008	1,849,008
2018	-	-	-		-	-	1,605,000	243,558	1,848,558
2019	-	-	-	-	-	-	1,675,000	175,345	1,850,345
2020	-	-	-	-	-	-	1,740,000	107,508	1,847,508
2021	-	-	-	-	-	-	1,075,000	41,388	1,116,388
	5,498,163	1,701,837	7,200,000	8,235,000	557,689	8,792,689	7,635,000	2,730,850	10,365,850

	Series 2008			Series 2010A			All General Obligation Issues		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2011	1,410,000	132,488	1,410,000	-	57,200	57,200	3,260,000	684,290	3,944,290
2012	1,450,000	90,188	1,450,000	210,000	52,800	262,800	3,615,000	586,314	4,201,314
2013	1,325,000	43,063	1,325,000	1,620,000	48,600	1,668,600	4,970,000	495,889	5,465,889
2014	-	-	-	-	-	-	5,913,163	2,065,563	7,978,726
2015	-	-	-	-	-	-	475,000	355,426	830,426
2016	-	-	-	-	-	-	1,365,000	345,926	1,710,926
2017	-	-	-	-	-	-	1,690,000	313,508	2,003,508
2018	-	-	-	-	-	-	1,605,000	243,558	1,848,558
2019	-	-	-	-	-	-	1,675,000	175,345	1,850,345
2020	-	-	-	-	-	-	1,740,000	107,508	1,847,508
2021	-	-	-	-	-	-	1,075,000	41,388	1,116,388
	4,185,000	265,738	4,185,000	1,830,000	158,600	1,988,600	27,383,163	5,373,326	32,756,489

April 30, 2011

2009 equalized assessed valuation	$ 3,517,661,096
	.575% Non-Referendum Bonds
Debt limitation - % of assessed valuation	$ 20,226,551
Amount of debt applicable to debt limit	
Non-referendum Bonds 2005, 2008 & 2010	13,650,000
Total Debt	13,650,000
Legal debt margin	$ 6,576,551

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, with a yearly increase based on the Consumer Price Index.

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.

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.

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.

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.

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.

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.

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 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.

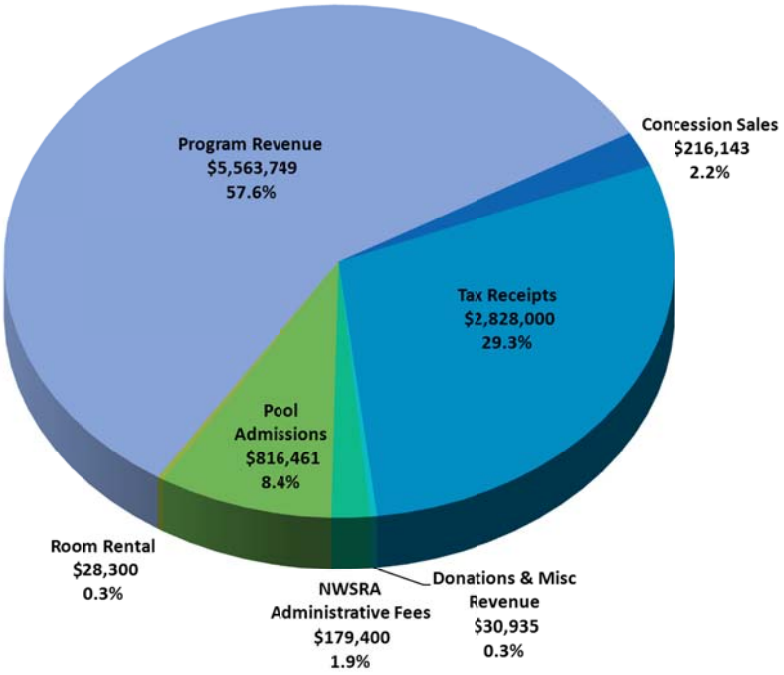
Park District camp programs for children in grades 1-5 include Sunny Meadows, Arlington Adventure, and Camp Arlington. With the exception of Camp Arlington, programs are offered on a seasonal basis at one of the five Park District community centers. Camp Arlington is held in conjunction with the School 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, Pioneer Community Center, and the Administration Center. Air-conditioned dance rooms are offered at each location, as well as, wooden floors, mirrored walls and ballet barres. The art rooms at Pioneer and Hasbrook are 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, do woodworking, 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.

2011/12 Proposed Budget Highlights

Revenues are budgeted at $9,662,988, an increase of 2.8% over the 2010/11 projected actual. The following chart illustrates the relationship between revenue categories.



	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12
Revenue					
Tax Receipts	$ 2,566,010	2,742,595	2,727,000	2,750,000	2,828,000
Donations & Misc Revenue	12,811	47,211	36,400	28,243	30,935
Room Rental	39,867	32,560	32,900	27,582	28,300
Concession Sales	212,069	198,077	215,220	212,268	216,143
NWSRA Administrative Fees	137,184	174,397	174,397	176,190	179,400
Pool Admissions	861,278	806,371	806,029	822,429	816,461
Program Revenue	5,431,269	5,428,426	5,362,116	5,379,973	5,563,749
Total	$ 9,260,488	9,429,637	9,354,062	9,396,685	9,662,988

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 7.7¢ per $100 of assessed valuation. The Recreation Fund reflects a 2.8% increase over the 2010/11 projections.

Pool Admissions

Overall, 2010/11 pool pass sales remained constant with 2009/10. Sales were down by only 10 passes and that was for the Babysitter classification. This is a positive sign, as pass sales have been declining over the past few years.

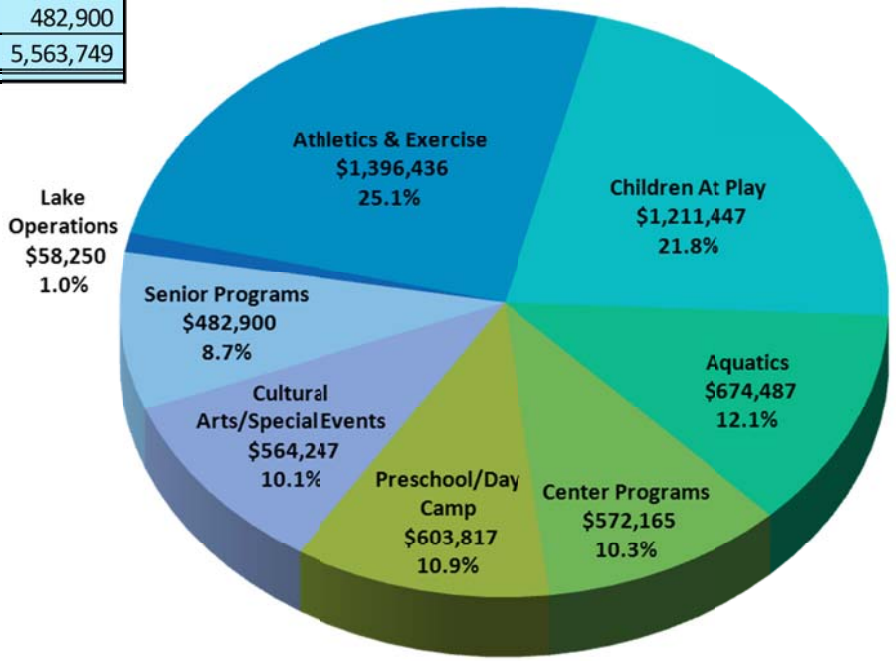
When developing the 2011/12 aquatic budget the assumption was that weather would be more seasonable than in 2010 when the area saw extreme heat. Also in 2010, the Buffalo Grove Park District pool was closed for construction. That accounts for the increase in non-resident family pass sales. This will not be the case in 2011. Proposed revenue on daily admissions is based on 2009/10 budget numbers with no increase in daily admission rates. There is a 3% increase in 2011/12 pool pass fees.

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 $5,563,749 for 2011/12, an increase of 3.4%. The largest percent of revenue comes from Athletics & Exercise, Children at Play, Aquatics program categories. The Program Summaries sections reviews the major recreation program areas, identifies major objectives for the budget year, and summarizes their annual operating budget.

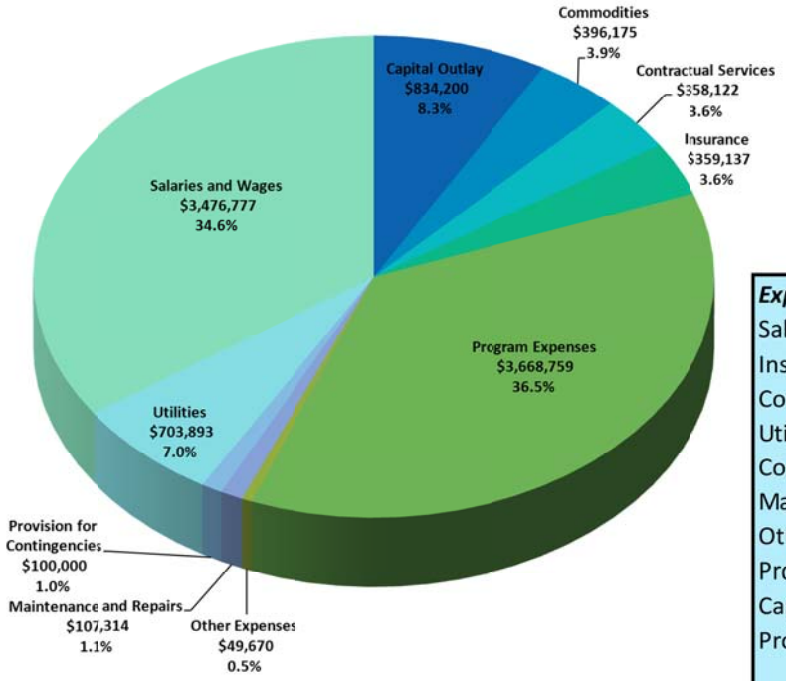
	Actual 08/09	Actual 09/10	Budget 10/11	Projected 10/11	Proposed 11/12
Lake Operations	$ 61,096	59,680	56,800	60,004	58,250
Athletics & Exercise	1,162,052	1,217,778	1,359,491	1,313,652	1,396,436
Children At Play	1,160,953	1,233,864	1,129,083	1,207,306	1,211,447
Aquatics	650,401	695,023	649,627	667,547	674,487
Center Programs	408,374	484,690	509,523	544,690	572,165
Preschool/Day Camp	689,047	713,409	631,696	592,793	603,817
Cultural Arts/Special Event	512,653	552,047	554,596	543,831	564,247
Senior Programs	414,988	401,241	471,300	450,150	482,900
Total - All Programs	$5,059,564	5,357,732	5,362,116	5,379,973	5,563,749

Recreation Program Revenues by Source



Expenses

Expenses are budgeted at $9,473,304, an increase of 4.1% from the 2010/11 projected actual. The following chart illustrates the relationship between expense categories.



	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12
Expense					
Salaries and Wages	$ 3,235,561	3,273,717	3,435,332	3,370,862	3,476,777
Insurance	235,324	289,576	336,970	339,144	359,137
Commodities	431,616	347,580	420,928	381,040	396,175
Utilities	678,410	640,315	719,169	682,013	703,893
Contractual Services	367,323	358,251	418,757	328,605	358,122
Maintenance and Repairs	90,261	81,435	106,084	109,284	107,314
Other Expenses	36,309	41,514	47,591	47,359	49,670
Program Expenses	3,576,731	3,626,048	3,588,473	3,495,730	3,668,759
Capital Outlay	43,424	285,068	300,000	59,600	834,200
Provision for Contingencies	-	-	100,000	-	100,000
Total	$ 8,694,960	8,943,504	9,473,304	8,813,637	10,054,047

Salaries and Wages

Full-time salaries are budgeted at the current (or expected April 30, 2011) 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 5.9% more than the 2010/11 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 2010/11 anticipated experience and self-insuring more of the cost.

Commodities

Commodities are 4% ($15,135) more than the 2010/11 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 3.2% ($21,880) more than the 2010/11 projected actual. The utility budget has been prepared based on 2010/11 estimated usage an the contract price on natural gas and electricity.

Contractual Services

This category is budgeted at a 9% more than the 2010/11 projected actual. This is however 14% less than the budget. Bank charges have reduced signifcantly with the new bankcard processing company.

Maintenance & Repairs

Maintenance & Repair – This category is budgeted at 1.8% ($1,970) less than 2010/11 projected actual.

Program Expenses

Program Expenses are up 4.9% over last year's projected, primarily due to expanded programs in the Athletics & Exercise, and Center Programs categories.

	Actual 08/09	Actual 09/10	Budget 10/11	Projected 10/11	Proposed 11/12
Lake Operations	$ 24,365	25,286	24,300	28,281	27,800
Athletics & Exercise	733,776	766,701	816,916	803,397	867,741
Children At Play	868,982	892,819	872,073	872,033	883,602
Aquatics	342,862	385,795	374,977	369,807	388,633
Center Programs	256,086	326,523	342,078	363,007	378,298
Preschool/Day Camp	410,379	416,070	397,227	346,430	354,724
Cultural Arts/Special Events	345,863	391,230	377,352	357,075	379,761
Senior Programs	329,061	316,254	383,550	355,700	388,200
Total - All Programs	$3,311,374	3,520,678	3,588,473	3,495,730	3,668,759

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities. Performance measures for each of the program areas are identified in the Program Summaries (dark green) section.

Arlington Heights Park District

Budget Report by Fund Summary **02 - Recreation Fund**

Description	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By Projected Year End	% Change By Current Budget
Revenue							
Real Estate Taxes	2,566,010	2,742,595	2,727,000	2,750,000	2,828,000	3	4
Donations & Misc Revenue	12,811	47,211	36,400	28,243	30,935	10	-15
Room Rental	39,867	32,560	32,900	27,582	28,300	3	-14
Concession Sales	212,069	198,077	215,220	212,268	216,143	2	0
NWSRA Administrative Fees	137,184	174,397	174,397	176,190	179,400	2	3
Pool Admissions	861,278	806,371	806,029	822,429	816,461	-1	1
Program Revenue	5,431,269	5,428,426	5,362,116	5,379,973	5,563,749	3	4
Total Operating Revenue	9,260,488	9,429,637	9,354,062	9,396,685	9,662,988	3	3
Expense							
Salaries and Wages	3,235,561	3,273,717	3,435,332	3,370,862	3,476,777	3	1
Insurance	235,324	289,576	336,970	339,144	359,137	6	7
Commodities	431,616	347,580	420,928	381,040	396,175	4	-6
Utilities	678,410	640,315	719,169	682,013	703,893	3	-2
Contractual Services	367,323	358,251	418,757	328,605	358,122	9	-14
Maintenance and Repairs	90,261	81,435	106,084	109,284	107,314	-2	1
Other Expenses	36,309	41,514	47,591	47,359	49,670	5	4
Program Expenses	3,576,731	3,626,048	3,588,473	3,495,730	3,668,759	5	2
Total Operating Expenses	8,651,536	8,658,436	9,073,304	8,754,037	9,119,847	4	1
Capital Outlay	43,424	285,068	300,000	59,600	834,200	1300	178
Provision for Contingencies	-	-	100,000	-	100,000	-	0
Total Recreation Fund Expenses	8,694,960	8,943,504	9,473,304	8,813,637	10,054,047	14	6
Fund Operating Totals							
Total Revenues	9,260,488	9,429,637	9,354,062	9,396,685	9,662,988	3	3
Total Expenses	8,651,536	8,658,436	9,073,304	8,754,037	9,119,847	4	1
Gross Surplus/Deficit	608,952	771,201	280,758	642,648	543,141	-15	93
Fund Totals After Capital Outlay							
Total Revenues	9,260,488	9,429,637	9,354,062	9,396,685	9,662,988	3	3
Total Expenses	8,694,960	8,943,504	9,473,304	8,813,637	10,054,047	14	6
Net Surplus/Deficit	565,528	486,133	(119,242)	583,048	(391,059)	-167	228
Est. Fund Balance - Beg of Year	6,683,203	7,248,731	6,271,706	7,734,864	8,317,912		
Est. Fund Balance - End of Year	7,248,731	7,734,864	6,152,464	8,317,912	7,926,853		
Fund Balance Policy Designations							
Non-spendable	62,831	52,185	52,000	52,000 #	52,000		
Deferred Taxes	1,435,906	1,341,119	1,336,230	1,347,500 #	1,385,720		
Fiscal Sustainability - 10%	2,262,879	2,346,521	2,268,326	2,268,326 #	2,279,962		
Available Balance	3,487,115	3,995,038	2,495,908	4,650,086 #	4,209,171		
Est. Fund Balance - End of Year	7,248,731	7,734,864	6,152,464	8,317,912	7,926,853		

Arlington Heights Park District

Budget Report by Fund Detail **02 - Recreation Fund**

Account Number	Description	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By Projected Year End	% Change By Current Budget
	Revenue							
411000	Real Estate Taxes	2,566,010	2,742,595	2,727,000	2,750,000	2,828,000	3	4
414100	Donations & Misc Revenue	12,811	47,211	36,400	28,243	30,935	10	-15
414175	NWSRA Administrative Fees	137,184	174,397	174,397	176,190	179,400	2	3
414300	Room Rental	39,867	32,560	32,900	27,582	28,300	3	-14
422000	Concession Sales	212,069	198,077	215,220	212,268	216,143	2	0
	Total Administrative Revenue	2,967,940	3,194,840	3,185,917	3,194,283	3,282,778	3	3
431100	Daily Admissions	169,801	159,229	148,518	199,207	160,535	-19	8
431200	Annual Swim Pass-N.R. Family	21,518	16,652	16,515	21,084	19,180	-9	16
431300	Annual Swim Pass-N.R. Individual	6,719	6,096	5,387	5,303	5,499	4	2
431400	Annual Swim Pass-Family	524,362	490,261	503,832	469,153	500,145	7	-1
431600	Annual Swim Pass-Individual	43,342	39,824	40,289	36,231	39,666	9	-2
431600	Annual Swim Pass-Babysitter	3,812	3,689	3,600	3,326	3,485	5	-3
431650	Public Swim Coupon Books	3,175	3,120	2,888	3,125	2,951	-6	2
413000	Pool Rentals	88,550	87,500	85,000	85,000	85,000	0	0
	Total Pool Admissions	861,278	806,371	806,029	822,429	816,461	-1	1
400090	Lake Operations	67,155	50,470	56,800	60,004	58,250	-3	3
400400	Athletics and Exercise	1,241,987	1,281,008	1,359,491	1,313,652	1,396,436	6	3
400997	Children at Play	1,252,099	1,236,598	1,129,083	1,207,306	1,211,447	0	7
400100	Aquatics	694,838	664,063	649,627	667,547	674,487	1	4
400200	Center Programs	489,100	551,208	509,523	544,690	572,165	5	12
400600	Preschool/Day Camp	713,032	637,562	631,696	592,793	603,817	2	-4
400700	Cultural Arts/Special Events	528,511	546,192	554,596	543,831	564,247	4	2
400800	Senior Programs	444,547	461,325	471,300	450,150	482,900	7	2
	Total Program Revenue	5,431,269	5,428,426	5,362,116	5,379,973	5,563,749	3	4
	Total Operating Revenue	9,260,488	9,429,637	9,354,062	9,396,685	9,662,988	3	3
	Expense							
511000	Executive Director	89,255	75,140	77,042	77,934	77,934	0	1
511200	Director of Finance and Personnel	63,676	65,578	66,683	67,045	67,045	0	1
511700	Director of Recreation and Facilities	106,829	110,033	112,615	113,334	113,334	0	1
511750	Supt. of Recreation	200,025	206,138	208,912	210,591	210,591	0	1
511900	Administrative, Full-time	477,912	515,732	530,340	543,199	543,199	0	2
512100	Administrative, Part-time	201,021	197,387	211,634	199,473	204,799	3	-3
512300	Custodians, Full-time	223,274	208,276	203,988	208,423	208,423	0	2
512500	Custodians, Part-time	2,599	14,402	23,902	25,470	25,687	1	7
512800	Maintenance Labor, Full-time	146,772	163,565	145,319	146,730	146,730	0	1
513000	Maintenance Labor, Part-time	21,041	18,665	26,824	24,978	27,336	9	2

Arlington Heights Park District

Budget Report by Fund Detail **02 - Recreation Fund**

Account Number	Description	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By Projected Year End	% Change By Current Budget
513300	Overtime	15,809	84	12,589	11,553	11,772	2	-6
513500	Maintenance Area Supervisors	52,573	54,520	54,716	56,374	56,374	0	3
513525	Maintenance Labor, Chargeback	-	-	9,358	9,358	9,639	3	3
513800	Concession Attendants	70,765	70,519	73,693	66,215	68,611	4	-7
514200	Facility Supervisors	79,904	74,823	74,263	64,000	74,500	16	0
514300	Recreation Supervisor II	392,227	406,202	407,285	413,661	413,661	0	2
514600	Recreation Supervisor I	378,272	395,149	398,091	398,815	398,816	0	0
514500	Recreation Instructors	-	-	2,000	1,500	2,000	33	0
514800	Recreation Support Staff	67,181	63,877	65,703	66,421	68,930	4	5
514805	Room Rental Attendants	1,438	2,135	2,400	2,642	2,675	1	11
514825	Pool Cashier	50,652	48,267	50,333	52,125	51,167	-2	2
514850	Staff Training	35,825	30,167	35,157	36,828	36,997	0	5
514902	Other Salaries & Wages	7,350	8,000	8,730	9,050	9,970	10	14
514904	Merit Evaluations	-	-	61,306	-	63,145	NA	3
515000	Swim Pool Lifeguards & Instructors	498,276	475,424	506,491	506,670	516,846	2	2
515100	Pool Maintenance	7,952	9,372	8,500	9,577	8,700	-9	2
515500	Courier	11,391	13,102	14,458	14,896	14,896	0	3
515720	Interns	10,540	24,160	17,000	11,000	17,000	55	0
516000	Park Counselors	23,000	23,000	26,000	23,000	26,000	13	0
	Total Salaries and Wages	3,235,561	3,273,717	3,435,332	3,370,862	3,476,777	3	1
525500	Employee Group Insurance	235,324	289,576	336,970	339,144	359,137	6	7
	Total Insurance	235,324	289,576	336,970	339,144	359,137	6	7
531300	Office Supplies	15,392	14,723	17,871	15,771	16,624	5	-7
531400	Data Processing Supplies	15,416	15,576	16,791	17,435	17,958	3	7
531700	Janitorial Supplies	41,339	43,233	41,500	41,500	42,745	3	3
532400	Wearing Apparel	15,235	14,631	16,457	16,146	16,438	2	0
532500	Recreation Supplies	27,252	19,622	29,500	30,518	31,759	4	8
532525	Pool Supplies	4,771	9,145	5,512	5,063	5,000	-1	-9
532550	First Aid Supplies	1,133	1,349	1,700	1,700	1,700	0	0
532720	Marketing Promotions	100	-	4,000	4,000	4,120	3	3
532800	Periodicals And Books	615	323	453	571	588	3	30
533000	Concession Merchandise	112,837	103,869	105,651	96,031	102,275	7	-3
533400	Parts/Fittings-Other Equipment	1,617	343	721	700	721	3	0
533500	Pool Chemicals & Pool Paint	52,127	44,616	54,905	54,800	54,800	0	0
533600	Other Pool Supplies	11,483	6,585	12,360	12,000	12,000	0	-3
533800	Lumber Materials/Small Tools	629	488	871	870	890	2	2
534200	Gasoline, Oil & Antifreeze	904	2,664	2,178	3,826	3,881	1	78
534850	Staff Training Supplies	15,081	16,248	16,400	16,400	16,400	0	0

Arlington Heights Park District

Budget Report by Fund Detail **02 - Recreation Fund**

Account Number	Description	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By Projected Year End	% Change By Current Budget
538900	Sales Taxes	19,321	17,468	17,958	17,770	18,304	3	2
539900	Other Commodities	17,024	13,964	14,100	12,000	15,015	25	6
539999	Non-capital Assets	79,340	22,733	62,000	33,939	34,957	3	-44
	Total Commodities	431,616	347,580	420,928	381,040	396,175	4	-6
540200	Electric	320,837	294,068	333,511	326,928	342,682	5	3
540500	Telephone	81,241	87,120	91,241	83,492	76,254	-9	-16
540700	Water	65,581	63,504	71,250	69,209	72,454	5	2
540900	Gas Heat	210,751	195,623	223,167	202,384	212,503	5	-5
	Total Utilities	678,410	640,315	719,169	682,013	703,893	3	-2
541100	Equipment Rental	3,065	3,411	3,958	3,494	3,599	3	-9
541400	Printing & Binding	71,963	57,529	91,788	81,841	92,178	13	0
542100	Refuse Disposal	4,282	4,051	3,779	3,983	4,102	3	9
542300	Postage	44,489	41,907	52,588	46,381	47,947	3	-9
543100	Professional Services	5,378	-	6,000	4,000	6,000	50	0
543101	Data Processing Services	37,206	40,352	42,000	37,190	38,305	3	-9
543200	Advertising	7,443	2,076	12,268	11,700	12,200	4	-1
543300	Association Dues	7,194	7,412	7,827	7,395	7,548	2	-4
545500	Bank Service Charges	176,550	189,022	172,443	118,607	127,918	8	-26
549900	Other Contractual Services	9,753	12,491	26,106	14,014	18,325	31	-30
	Total Contractual Services	367,323	358,251	418,757	328,605	358,122	9	-14
551000	M & R - Buildings	40,980	29,821	47,892	52,754	49,198	-7	3
553800	M & R - Athletic Fields	5,471	9,440	10,300	8,750	10,250	17	0
554000	M & R - Pools	17,468	16,049	14,400	14,400	14,400	0	0
555500	M & R - Machinery & Equipment	1,507	-	1,891	1,891	1,939	3	3
556500	M & R - Fire & Safety Equipment	12,964	14,919	13,627	14,976	14,554	-3	7
557900	M & R - Office Equipment	11,871	11,206	17,974	16,513	16,973	3	-6
	Total Maintenance and Repairs	90,261	81,435	106,084	109,284	107,314	-2	1
570600	Mileage Reimbursement	3,756	3,191	3,310	3,290	3,290	0	-1
570700	Public Relations	9,432	16,958	11,986	13,992	14,390	3	20
570800	Personnel Expense	9,069	6,432	9,905	9,700	9,700	0	-2
570850	Tuition Reimbursement	-	-	1,000	1,000	1,000	0	0
570900	Conference/Training Expense	12,449	14,040	18,403	16,892	18,390	9	0
571000	Travel Expense	1,603	893	2,987	2,485	2,900	17	-3
	Total Other Expenses	36,309	41,514	47,591	47,359	49,670	5	4
500090	Lake Operations	27,498	24,332	24,300	28,281	27,800	-2	14
500400	Athletics and Exercise	799,846	842,670	816,916	803,397	867,741	8	6
500997	Children at Play	898,666	887,600	872,073	872,033	883,602	1	1

Table of Contents

Arlington Heights Park District

Budget Report by Fund Detail **02 - Recreation Fund**

Account Number	Description	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By Projected Year End	% Change By Current Budget
500100	Aquatics	376,541	383,174	374,977	369,807	388,633	5	4
500200	Center Programs	317,061	361,562	342,078	363,007	378,298	4	11
500600	Preschool/Day Camp	440,596	396,980	397,227	346,430	354,724	2	-11
500700	Cultural Arts/Special Events	365,240	377,671	377,352	357,075	379,761	6	1
500800	Senior Programs	351,283	352,059	383,550	355,700	388,200	9	1
	Total Program Expenses	3,576,731	3,626,048	3,588,473	3,495,730	3,668,759	5	2
	Total Operating Expenses	8,651,536	8,658,436	9,073,304	8,754,037	9,119,847	4	1
662025	Improvements - Land & Buildings	43,424	285,068	300,000	59,600	834,200	1300	178
	Total Capital Outlay	43,424	285,068	300,000	59,600	834,200	1300	178
581000	Provision for Contingency	-	-	100,000	-	100,000	NA	0
	Total Recreation Fund Expenses	8,694,960	8,943,504	9,473,304	8,813,637	10,054,047	14	6
	Fund Operating Totals							
	Total Revenues	9,260,488	9,429,637	9,354,062	9,396,685	9,662,988	3	3
	Total Expenses	8,651,536	8,658,436	9,073,304	8,754,037	9,119,847	4	1
	Gross Surplus/Deficit	608,952	771,201	280,758	642,648	543,141		
	Fund Totals After Capital Outlay							
	Total Revenues	9,260,488	9,429,637	9,354,062	9,396,685	9,662,988	3	3
	Total Expenses	8,694,960	8,943,504	9,473,304	8,813,637	10,054,047	14	6
	Net Surplus/Deficit	565,528	486,133	(119,242)	583,048	(391,059)	-167	228
	Est. Fund Balance - Beg of Year	6,683,203	7,248,731	6,271,706	7,734,864	8,317,912	8	33
	Est. Fund Balance - End of Year	7,248,731	7,734,864	6,152,464	8,317,912	7,926,853	-5	29
	Fund Balance Policy Designations							
	Non-spendable	62,831	52,185	52,000	52,000	52,000	0	0
	Deferred Taxes	1,435,906	1,341,119	1,336,230	1,347,500	1,385,720	3	4
	Fiscal Sustainability - 25%	2,262,879	2,346,521	2,268,326	2,268,326	2,279,962	1	1
	Available Balance	3,487,115	3,995,038	2,495,908	4,650,086	4,209,171	-9	69
	Est. Fund Balance - End of Year	7,248,731	7,734,864	6,152,464	8,317,912	7,926,853	-5	29

The **Forest View Racquet and Fitness Club Fund** is a subsidiary fund of the Recreation 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. Prior to fiscal year ended April 30, 2005, this fund was considered an Enterprise Fund.

Description

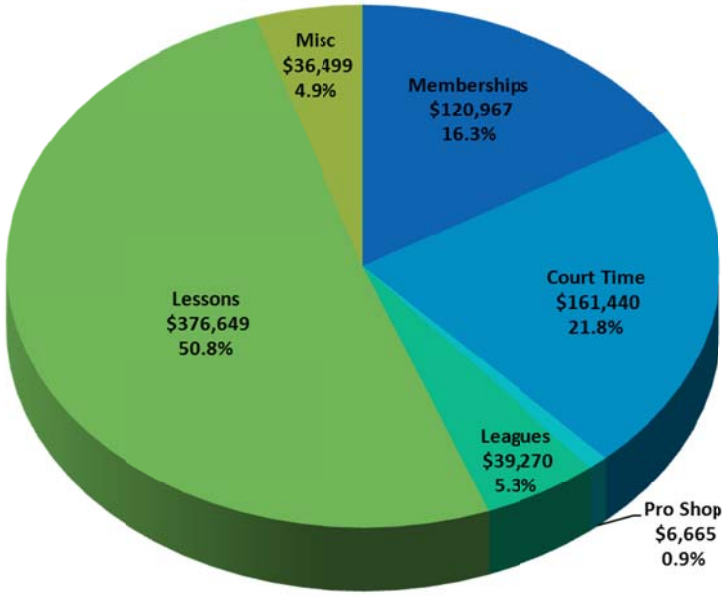
Forest View Racquet and Fitness Club features six indoor tennis courts, six racquetball courts, a complete fitness facility, yoga and aerobics studio, and seven outdoor tennis courts, five of which are lighted. Professional instructors hold classes for individuals and groups of all ages. Private club amenities include locker rooms with saunas, 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 Contract 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 1,500 square foot aerobics floor.

Proposed Budget Highlights

Revenues are budgeted at $741,490, an increase of 3.1% from the 2010/11 projected year-end. The following chart illustrates the relationship between revenue categories.



	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12
Gross Profit Pro Shop Sales	8,365	4,622	5,771	7,093	6,665
Memberships	134,224	125,373	132,989	115,530	120,967
Court Time	181,991	174,862	177,104	159,080	161,440
Lessons	294,297	317,070	324,120	365,394	376,649
Leagues	30,434	43,842	23,500	37,970	39,270
Miscellaneous	44,235	38,390	36,418	34,214	36,499
Total Operating Revenues	693,546	704,159	699,902	719,281	741,490

Court Time

The proposed 2011/12 court time shows a 1.5% increase compared to 2010/11 projected year-end. With an increase in lesson usage for 2010/11; it appears that open court time projections for 2010/11 will be lower than originally budgeted.

Lessons

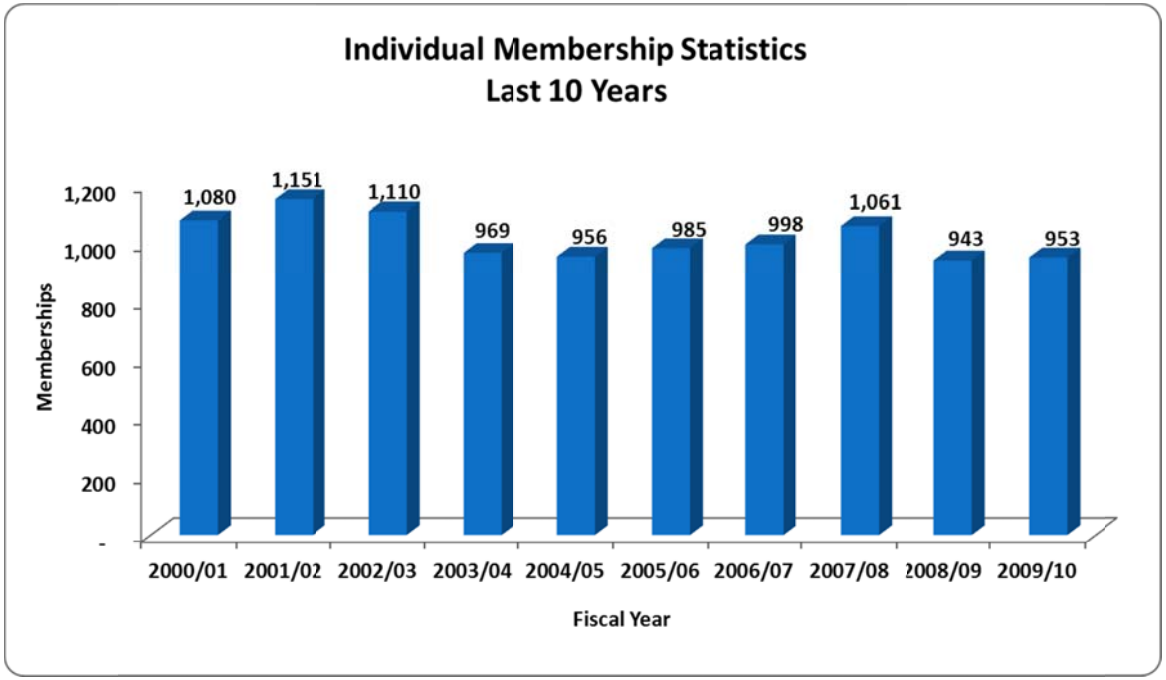
The 2010/11 projections indicate an increase in both private and group tennis lesson revenue from 2010/11 budget. The proposed budget increase of 3% in 2011/12 is based on a fee increase and anticipated increased participation in both private and group tennis lessons.

Leagues

The proposed 2011/12 league revenue budget is flat, compared to 2010/11. The league plan for 2011/12 is similar to this season.

Memberships

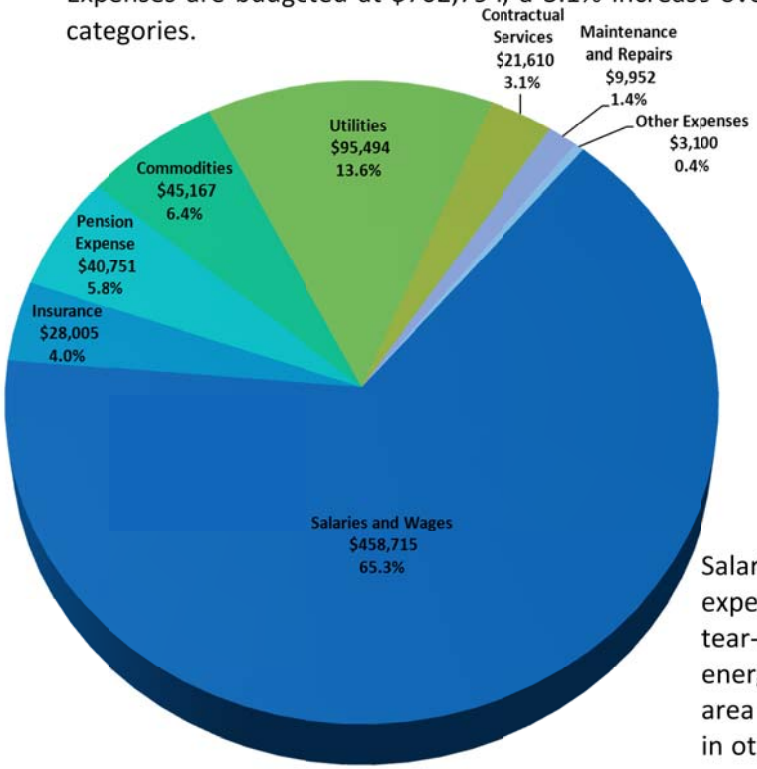
Proposed membership revenue is based on an increase in the number of memberships. There will not be a change in the membership rates in 2011/12. Membership revenues have been flat or declining due to economic conditions and changing consumer habits relative to this type of expenditure. A long-term goal for staff is to address the overall membership concept.



Forest View Racquet and Fitness Market Overview

Forest View's financial position has been consistent. The public perception of the club continues to hold steady, especially in the tennis and racquetball communities. Restructuring of the tennis program began in the summer of 2009 with the introduction of Quickstart lessons. The focus on high school players has helped reinvigorate the junior lesson portion of the program. In the fall of 2010 a new level in the progression of the junior lesson program was introduced, the Forest View Tennis Academy. This program addresses a different level of competition in the lesson progression. 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. New fitness instructors (now employees of the District vs. contractual) have been retained to increase the variety and availability of fitness programming. Staff believes there is an opportunity for growth in the tennis area in 2011/12. The addition of a racquetball travel team in the 2007/08 season added members and raised the level of play.

Expenses are budgeted at $702,794, a 3.1% increase over the 2010/11 projection. The following chart illustrates the relationship between expense categories.



	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12
Salaries and Wages	407,914	432,784	425,173	447,003	458,715
Insurance	24,844	21,897	28,428	26,680	28,005
Pension Expense	42,410	47,908	49,775	37,732	40,751
Commodities	43,608	39,630	45,830	44,150	45,167
Utilities	106,295	85,440	101,364	92,577	95,494
Contractual Services	19,204	21,123	21,885	20,589	21,610
Maintenance and Repairs	9,663	9,762	10,160	9,661	9,952
Other Expenses	1,299	2,353	3,100	3,100	3,100
Total Operating Expenses	655,237	660,897	685,715	681,492	702,794

Salaries, employee benefits, and utilities continue to be the areas of significant impact on the expense side of the budget. An essential capital project was completed in 2010/11; a complete tear-off and replacement of the shingle and flat roofs at the club as well as installation of a new energy efficient HVAC system. A decrease in utility expenses is already evident. Budget in this area was $101,364; projected for 2010/11 is $92,577 and proposed 2011/12 is $95,494. 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 2011/12 include fitness equipment for the fitness center.

2010-15 Comprehensive Plan

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

Financial Resources and Assets

1.2 Administer the District finances in a sound and accountable fiscal manner.

- Investigate options for upgrading fitness equipment (including new purchase vs. refurbished and leasing) and prepare report.
- Prepare guidelines for revised personal training program including revenue/ expense processing, voucher system, and promotion of the program.
- Explore a racquetball play pass option; one time price to include court time and leagues.
- Establish a pay scale for tennis professionals and recreation instructors based upon measurable criteria.

Recreational Opportunities and Facilities

2.2 Provide quality recreational programs and services, which meet the needs of all age groups, and promote a healthy lifestyle in the community.

- Evaluate current fitness programming; punch card system and create new group fitness classes where schedule allows.
- Develop a plan for creating racquetball high school team programming.
- Evaluate the Quickstart and Tennis Academy Programs.
- Research conversion of two outdoor tennis courts to paddle courts and prepare a staff report on feasibility for an Arlington Heights paddle tennis program at Forest View.
- Increase ladies' racquetball activity by developing ladies only instructional leagues with a female racquetball pro.
- Evaluate the effect of outdoor tennis programming on the Forest View summer program and determine a competitive strategy.

Teamwork

4.1 Maintain a work environment that facilitates a free exchange of ideas and effective problem solving.

- Update FV front desk Customer Self-Help manual.

Customer-Focused Service

5.3 Continue quality customer-focused service.

- Develop and institute a marketing plan to increase tennis and club membership sales and lesson participation.
- Explore concept of a tennis open house for kids and implement, if beneficial.

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities.

	Actual 2005/06	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Projected 2010/11	Proposed 2011/12
Total operating budget	$676,462	$638,350	$709,165	$655,237	$660,897	$681,492	$702,794
Memberships	985	998	1,061	943	953	963	972
Cost Per Member	$687	$640	$668	$695	$693	$708	$723
Average Percent Tennis Court Usage	68%	71%	78%	70%	74%	73%	73%
Lesson Participants	1,560	1,539	1,436	1,184	1,255	1,275	1,285
League Participants	182	145	146	186	222	206	208

Table of Contents

Arlington Heights Park District

Budget Report by Fund Summary

13 - Forest View Racquet and Fitness Club Fund

Description	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By Projected Year End	% Change By Current Budget
Revenue							
Gross Profit Pro Shop Sales	8,365	4,622	5,771	7,093	6,665	-6	15
Memberships	134,224	125,373	132,989	115,530	120,967	5	-9
Court Time	181,991	174,862	177,104	159,080	161,440	1	-9
Lessons	294,297	317,070	324,120	365,394	376,649	3	16
Leagues	30,434	43,842	23,500	37,970	39,270	3	67
Miscellaneous	44,235	38,390	36,418	34,214	36,499	7	0
Total Operating Revenues	693,546	704,159	699,902	719,281	741,490	3	6
Expense							
Salaries and Wages	407,914	432,784	425,173	447,003	458,715	3	8
Insurance	24,844	21,897	28,428	26,680	28,005	5	-1
Pension Expense	42,410	47,908	49,775	37,732	40,751	8	-18
Commodities	43,608	39,630	45,830	44,150	45,167	2	-1
Utilities	106,295	85,440	101,364	92,577	95,494	3	-6
Contractual Services	19,204	21,123	21,885	20,589	21,610	5	-1
Maintenance and Repairs	9,663	9,762	10,160	9,661	9,952	3	-2
Other Expenses	1,299	2,353	3,100	3,100	3,100	0	0
Total Operating Expenses	655,237	660,897	685,715	681,492	702,794	3	2
Total Net Fund Surplus (Deficit)	38,309	43,262	14,187	37,789	38,696	2	173
Est. Fund Balance - Beg of Year	(268,219)	(229,910)	(276,545)	(186,648)	(148,859)		
Est. Fund Balance - End of Year	(229,910)	(186,648)	(262,358)	(148,859)	(110,163)		
Fund Balance Policy Designations							
Non-spendable	14,400	14,671	14,500	14,500	14,500		
Deferred Taxes	-	-	-	-	-		
Fiscal Sustainability - 25%	177,434	174,340	171,429	171,429	175,698		
Available Balance	(421,744)	(375,659)	(448,287)	(334,788)	(300,361)		
Est. Fund Balance - End of Year	(229,910)	(186,648)	(262,358)	(148,859)	(110,163)		

Arlington Heights Park District

Budget Report by Fund Detail

13 - Forest View Racquet and Fitness Club Fund

Account Number	Description	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By Projected Year End	% Change By Current Budget
	Revenue							
421100	Family Memberships	32,286	29,384	30,445	24,830	26,748	8	-12
421300	Adult Memberships	96,946	90,525	96,944	84,500	87,379	3	-10
421500	Youth Memberships	4,992	5,464	5,600	6,200	6,840	10	22
	Total Memberships	134,224	125,373	132,989	115,530	120,967	5	-9
422100	Open Court Time, Prime	40,241	21,876	16,984	13,580	12,500	-8	-26
422200	Open Court Time, Non-Prime	66,081	61,712	71,100	53,000	54,450	3	-23
422800	Permanent Court Time, Prime	59,491	62,805	61,820	65,300	66,540	2	8
422900	Permanent Ct Time, Non-Prime	16,178	28,469	27,200	27,200	27,950	3	3
	Total Court Time	181,991	174,862	177,104	159,080	161,440	1	-9
423100	Merchandise Sales, Racquets	11,348	9,322	9,205	9,900	10,050	2	9
423200	Merchandise Sales, Balls	1,066	779	990	790	890	13	-10
423900	Miscellaneous Mdse Sales	18,853	12,175	15,185	17,517	18,042	3	19
423999	Merchandise Purchases	(22,902)	(17,654)	(19,609)	(21,114)	(22,317)	6	14
	Total Gross Profit Pro Shop Sales	8,365	4,622	5,771	7,093	6,665	-6	15
424100	Private Lessons	35,123	60,050	47,660	81,894	84,644	3	78
424150	General Fitness	27,035	21,930	24,460	28,000	28,840	3	18
424200	Group Lessons	232,139	235,090	252,000	255,500	263,165	3	4
	Total Lessons	294,297	317,070	324,120	365,394	376,649	3	16
425100	Leagues, Men	13,641	15,531	13,300	15,100	15,620	3	17
425300	Leagues, Ladies	16,793	28,311	10,200	22,870	23,650	3	132
	Total Leagues	30,434	43,842	23,500	37,970	39,270	3	67
414100	Donations & Misc Revenue	3,156	1,215	532	500	500	0	-6
414300	Room Rental	1,657	-	100	100	104	4	4
426000	Equipment Rental	239	130	136	130	140	8	3
426100	Tournament Fees	9,608	8,309	7,000	6,238	8,400	35	20
426500	Stringing & Grips	20,065	18,932	19,374	18,750	19,125	2	-1
427100	Guest Fees	3,263	2,639	2,176	1,800	1,830	2	-16
427500	Nursery Fees	1,814	1,170	1,200	800	200	-75	-83
427900	Special Events	1,617	1,620	1,950	1,476	1,600	8	-18
428400	Vending Commissions	2,329	3,943	3,600	4,050	4,200	4	17
428500	Finance Charges	487	432	350	370	400	8	14
	Total Miscellaneous	44,235	38,390	36,418	34,214	36,499	7	0
	Total Operating Revenues	693,546	704,159	699,902	719,281	741,490	3	6

Arlington Heights Park District

Budget Report by Fund Detail

13 - Forest View Racquet and Fitness Club Fund

Account Number	Description	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By Projected Year End	% Change By Current Budget
	Expense							
511750	Superintendent of Recreation	9,128	9,405	9,648	9,752	9,752	0	1
511900	Administrative, Full-time	14,307	15,114	15,099	15,501	15,501	0	3
512000	Asst. Facility Manager	32,526	33,693	34,279	34,914	34,914	0	2
512100	Administrative, Part-time	47,501	45,447	43,600	65,500	66,295	1	52
512300	Custodians, Full-time	40,479	42,956	43,094	43,960	43,960	0	2
512500	Custodians, Part-time	25,304	20,848	21,000	500	650	30	-97
513300	Overtime	-	81	650	400	500	25	-23
513525	Maintenance Labor, Chargeback	10,989	7,850	5,500	6,000	6,000	0	9
514200	Facility Supervisors	64,761	68,696	66,103	67,607	67,607	0	2
514500	Recreation Instructors	146,258	173,999	164,432	188,088	193,478	3	18
514902	Other Salaries and Wages	600	600	800	1,200	1,300	8	63
514904	Merit Evaluations	-	-	5,075	-	5,227	NA	3
515500	Courier	775	893	904	931	931	0	3
515700	Nursery Attendants	9,537	7,601	9,000	6,800	6,600	-3	-27
515710	Racquet Stringer	5,749	5,601	5,989	5,850	6,000	3	0
	Total Salaries and Wages	407,914	432,784	425,173	447,003	458,715	3	8
525500	Health Insurance	24,844	21,897	28,428	26,680	28,005	5	-1
525525	Pension & FICA Contribution	42,410	47,908	49,775	37,732	40,751	8	-18
	Total Employee Contributions	67,254	69,805	78,203	64,412	68,756	7	-12
531000	Printed Supplies	219	1,245	1,100	1,100	1,150	5	5
531300	Office Supplies	1,431	1,601	1,150	1,200	1,236	3	7
531700	Janitorial Supplies	4,064	2,635	4,120	3,900	3,914	0	-5
531705	Hygiene/Laundry Supplies	3,120	3,608	3,300	3,300	3,400	3	3
532100	Awards & Trophies	223	167	300	250	300	20	0
532200	League Balls	3,250	3,869	4,090	3,840	3,955	3	-3
532201	Special Events Expense	1,919	2,744	2,450	2,250	2,250	0	-8
532300	Towels	1,230	1,268	1,500	1,400	1,450	4	-3
532400	Wearing Apparel	1,584	713	1,030	1,000	1,000	0	-3
532500	Recreation Supplies	10,295	10,252	12,840	12,715	13,005	2	1
533100	Stringing Supplies For Resale	9,090	8,365	8,450	8,450	8,670	3	3
533400	Parts/Fittings-Other Equipment	157	123	700	500	500	0	-29
535000	Electrical Supplies	501	573	1,250	950	950	0	-24
538400	Vending Merchandise	2,712	2,369	2,900	2,900	2,987	3	3
539900	Other Commodities	3,813	98	650	395	400	1	-38
	Total Commodities	43,608	39,630	45,830	44,150	45,167	2	-1

Arlington Heights Park District

Budget Report by Fund Detail

13 - Forest View Racquet and Fitness Club Fund

Account Number	Description	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By Projected Year End	% Change By Current Budget
540200	Electric	82,939	63,427	72,925	64,625	66,564	3	-9
540500	Telephone	4,039	4,690	4,505	4,367	4,165	-5	-8
540700	Water	2,914	2,321	2,546	3,052	3,205	5	26
540900	Gas Heat	16,403	15,002	21,388	20,533	21,560	5	1
	Total Utilities	106,295	85,440	101,364	92,577	95,494	3	-6
541400	Printing & Binding	403	20	500	500	500	0	0
542100	Refuse Disposal	904	1,500	1,460	2,064	2,170	5	49
543200	Advertising	2,493	1,751	3,100	2,050	2,110	3	-32
543300	Association Dues	1,078	1,221	1,500	1,500	1,500	0	0
545500	Bank Service Charges	9,908	12,215	10,025	9,525	10,270	8	2
549900	Other Contractual Services	4,418	4,416	5,300	4,950	5,060	2	-5
	Total Contractual Services	19,204	21,123	21,885	20,589	21,610	5	-1
551000	M & R - Buildings	8,413	8,984	9,000	8,500	8,750	3	-3
556500	M & R - Fire & Safety Equipment	459	54	160	161	166	3	4
557900	M & R - Office Equipment	791	724	1,000	1,000	1,036	4	4
	Total Maintenance and Repairs	9,663	9,762	10,160	9,661	9,952	3	-2
570900	Conference/Training Expense	1,299	1,464	2,100	2,100	2,100	0	0
571600	Promotional Expenses	-	889	1,000	1,000	1,000	0	0
	Total Other Expenses	1,299	2,353	3,100	3,100	3,100	0	0
	Total Operating Expenses	655,237	660,897	685,715	681,492	702,794	3	2
	Fund Operating Totals							
	Total Revenue	693,546	704,159	699,902	719,281	741,490	3	6
	Total Expenses	655,237	660,897	685,715	681,492	702,794	3	2
	Net Surplus/(Deficit)	38,309	43,262	14,187	37,789	38,696		
	Fund Operating Totals							
	Total Revenue	693,546	704,159	699,902	719,281	741,490	3	6
	Total Expenses	655,237	660,897	685,715	681,492	702,794	3	2
	Net Surplus/(Deficit)	38,309	43,262	14,187	37,789	38,696		
	Est. Fund Balance - Beg of Year	(268,219)	(229,910)	(276,545)	(186,648)	(148,859)		
	Est. Fund Balance - End of Year	(229,910)	(186,648)	(262,358)	(148,859)	(110,163)		
	Fund Balance Policy Designations							
	Non-spendable	14,400	14,671	14,500	14,500	14,500	0	0
	Deferred Taxes	-	-	-	-	-	NA	NA
	Fiscal Sustainability - 25%	177,434	174,340	171,429	171,429	175,698	2	2
	Available Balance	(421,744)	(375,659)	(448,287)	(334,788)	(300,361)	-10	-33
	Est. Fund Balance - End of Year	(229,910)	(186,648)	(262,358)	(148,859)	(110,163)	-26	-58

The Heritage Tennis Club Fund is a subsidiary fund of the Recreation Fund established to account for the operations and maintenance of an indoor tennis facility. Operations include rental of the tennis courts and related programs. Financing is provided by the proceeds from user charges and program revenue. Prior to fiscal year ended April 30, 2011, this fund was considered an Enterprise Fund.

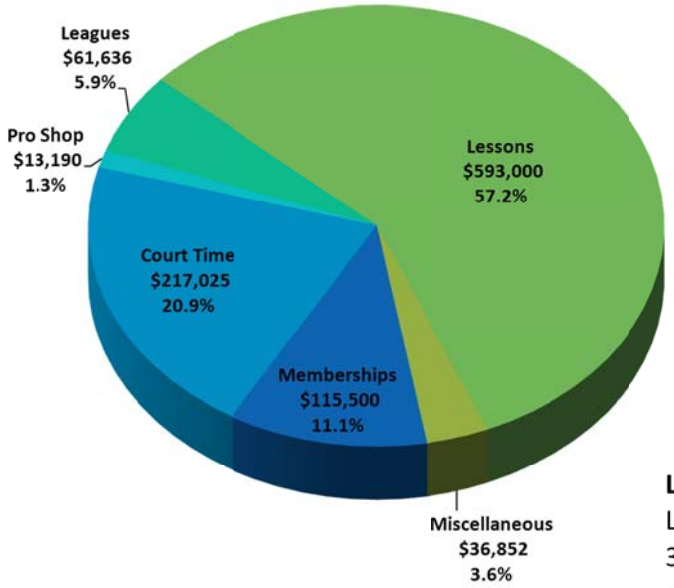
Description

The Heritage Tennis Club features eight indoor tennis courts, lounge, locker rooms, 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 $1,037,203, an increase of 3.3% over the 2010/11 projected. The following chart illustrates the relationship between revenue categories.



	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12
Gross Profit on Sales - Snack Bar	5,565	6,145	5,450	5,540	5,690
Gross Profit Pro Shop Sales	10,937	6,578	8,278	7,200	7,500
Memberships	122,987	122,288	124,000	110,000	115,500
Court Time	184,070	212,025	217,025	214,302	217,025
Lessons	525,815	552,323	555,365	573,233	593,000
Leagues	67,805	63,595	68,771	57,175	61,636
Miscellaneous	33,659	36,598	40,929	36,223	36,852
Total Operating Revenues	950,838	999,552	1,019,818	1,003,673	1,037,203

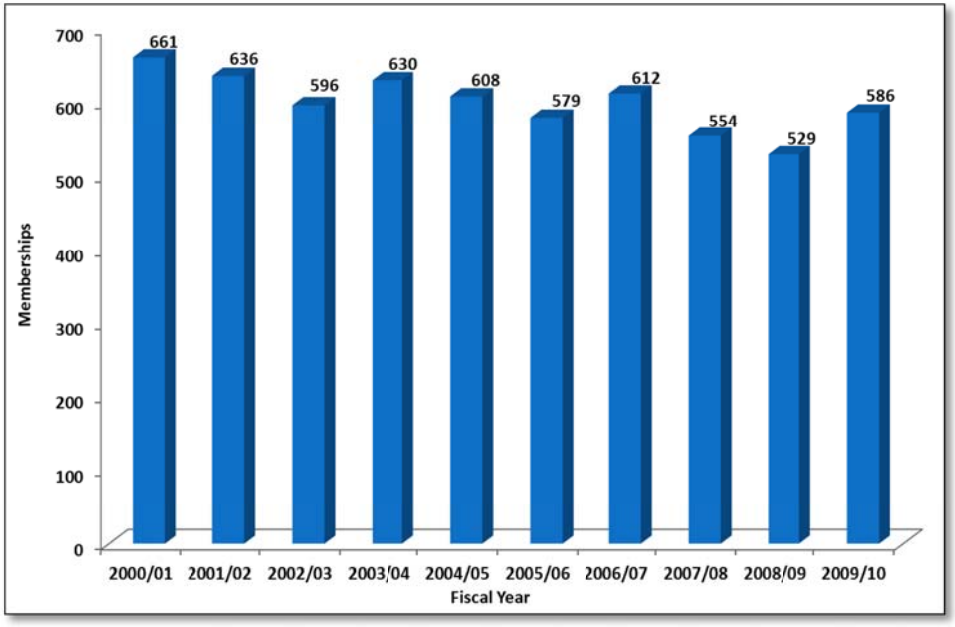
Lessons and Leagues

Lesson and league programs remain strong at the club. Lesson revenues project to increase 3.4% for the 2011/12 proposed budget. Lesson programs continue to contribute the greatest source of revenue to the club's operation (57.2%).

The club's budget also includes summer outdoor tennis lessons offered in Arlington Heights, Buffalo Grove, Wheeling, River Trails, and Prospect Heights. The 2010 Arlington Heights outdoor summer tennis program had 1,001 participants. Buffalo Grove 179 and Wheeling, River Trails, and Prospect Heights had 184 participants. Overall, the Arlington Heights Park District's summer tennis program registered 1,364 players in 2010.

Court Time

Court time revenues are projected to increase 1.5% more than the 2010/11 projected. Open court time reservations have been increasing with monthly court special promotions and party reservation incentives. The 2011/12 proposed court time budget is 21% of the club's revenues.



Memberships

2010/11 projected memberships is 540.

To encourage membership sales for 2010/11:

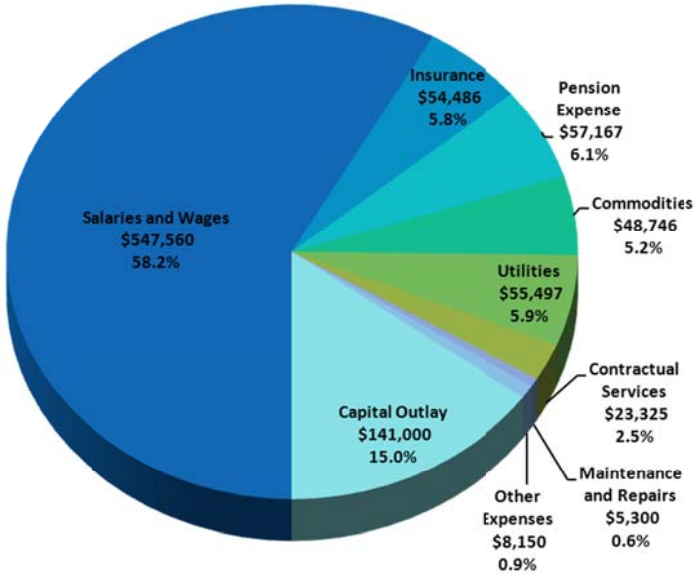
- A monthly payment option was implemented in 2005/06 for adult and family memberships. 2010/11 has monthly payment contracts for approximately 75% of this season's memberships.
- Members receive a discount on group lesson fees and on pro shop merchandise.
- Members have priority sign-up in registration schedule.
- Membership is required for permanent court time, travel and in-house league programs.

Club Highlights

- The 20th annual Champagne Classic was held on February 12, 2010. This event is one of the club's longest running and most successful events, registering 32 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 2009/10 tournaments registered 25 players.
- Travel League play for women, and mixed doubles teams continue 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 $20/court hour for members and $26/court hour for non-members. Guest fees were waived. This promotion sold 202 court hours in 2010.
- 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 2010 registered 78 participants.

An item of focus in the 2011/12 budget year regarding revenue generation; staff plans to work with the Marketing Division regarding development of a membership campaign to maintain existing and to attract new members.

Expenses before capital are budgeted at $800,231, an increase of 4.8% from the 2010/11 projected. Expenses after capital are budgeted at $941,231, an increase of 16% from the 2010/11 projection. The following chart illustrates the relationship between expense categories.



	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12
Salaries and Wages	495,645	525,546	542,292	529,567	547,560
Insurance	65,423	49,949	64,510	50,051	54,486
Pension Expense	58,876	64,995	67,343	52,860	57,167
Commodities	33,935	30,550	50,275	43,762	48,746
Utilities	54,125	53,801	52,881	53,986	55,497
Contractual Services	21,087	30,233	29,100	21,700	23,325
Maintenance and Repairs	5,442	5,201	9,250	5,250	5,300
Other Expenses	5,243	6,696	7,850	6,400	8,150
Capital Outlay	28,997	66,885	166,000	48,346	141,000
Total Operating Expenses	768,773	833,856	989,501	811,922	941,231

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 2010/11 included replacing the domestic water heater, the court bell system, and the exterior court doors. The 2011/12 proposed capital plan includes outdoor landscaping, ball machine purchase, redesigning pro shop and potentially contributing to an additional outdoor tennis court at Centennial Park.

2010-15 Comprehensive Plan

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

Financial Resources and Assets

1.2 Administer the District finances in a sound and accountable fiscal manner.

- Reduce staff expenses/increase net profit by transitioning full-time pros from teaching outdoor classes to club programs. Goal is full-time pros teach half as many hours in 2010 vs. 2009, and then be entirely phased out of the outdoor program by 2011.
- Increase racquet-stringing sales by creating an incentive plan to motivate staff in this position.

Recreational Opportunities and Facilities

2.2 Provide quality recreational programs and services, which meet the needs of all age groups, and promote a healthy lifestyle in the community.

- Increase enrollment for the Junior Novice tournaments by including weeknight and weekend matches (or other applicable adjustments).
- Invite summer lesson participants from Buffalo Grove, Wheeling, River Trails, Prospect Heights, and north side of Arlington Heights to play at Heritage Tennis Club as a part of the summer 2011 program. (The summer tennis program registers over 1,000 participants.)
- Review programs for 2011/12 to eliminate what isn't working, anticipate where additional classes will be needed, and investigate changing 5-10 year old beginner programs to Quickstart format.
- Expand outdoor tennis programming, where opportunities exist, by adding classes based on current scheduling.
- Maintain a percentage of 35% or less in instructor cost expenses vs. the net revenue for the outdoor summer tennis program.

Teamwork

4.1 Maintain a work environment that facilitates a free exchange of ideas and effective problem solving.

- Locate USTA workshop schedules for pro staff and have each of them attend at least one workshop per year and/or become a host site for USTA workshops.
- Create a new part-time employee recognition or incentive program to re-energize staff to increase morale and improve customer service.

Customer-Focused Service

5.3 Continue quality customer-focused service.

- Create promotions for first time visits/lesson participation at HTC for 2011/12 AHPD Program Guides and summer 2012 lesson flyers.
- Develop a marketing calendar for 2013 to improve marketing efforts using promotional material requests, AHPD e-news promotions, District 25 email, Facebook, and Twitter.
- Investigate possibility of creating a program to evaluate club operations and coaches' staff to improve the club's customer service.

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities.

	Actual 2005/06	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Projected 2010/11	Proposed 2011/12
Total operating budget (without capital)	$738,006	$719,759	$707,340	$739,763	$833,856	$811,922	$941,231
Memberships	579	612	554	529	586	540	585
Cost Per Member	$1,275	$1,176	$1,277	$1,398	$1,423	$1,504	$1,609
Average Percent Court Usage	66%	66%	63%	63%	65%	66%	66%
Lesson Participants *(Indoor & summer outdoor lessons)*	2,640	2,763	2,687	2,870	2,887	3,078	3,080
League Participants *(Fall and Spring)*	356	381	331	320	294	236	256

Arlington Heights Park District

Budget Report by Fund Summary **17 - Heritage Tennis Club Fund**

Description	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By Projected Year End	% Change By Current Budget
Revenue							
Gross Profit on Sales - Snack Bar	5,565	6,145	5,450	5,540	5,690	3	4
Gross Profit Pro Shop Sales	10,937	6,578	8,278	7,200	7,500	4	-9
Memberships	122,987	122,288	124,000	110,000	115,500	5	-7
Court Time	184,070	212,025	217,025	214,302	217,025	1	0
Lessons	525,815	552,323	555,365	573,233	593,000	3	7
Leagues	67,805	63,595	68,771	57,175	61,636	8	-10
Miscellaneous	33,659	36,598	40,929	36,223	36,852	2	-10
Total Operating Revenues	950,838	999,552	1,019,818	1,003,673	1,037,203	3	2
Expense							
Salaries and Wages	495,645	525,546	542,292	529,567	547,560	3	1
Insurance	65,423	49,949	64,510	50,051	54,486	9	-16
Pension Expense	58,876	64,995	67,343	52,860	57,167	8	-15
Commodities	33,935	30,550	50,275	43,762	48,746	11	-3
Utilities	54,125	53,801	52,881	53,986	55,497	3	5
Contractual Services	21,087	30,233	29,100	21,700	23,325	7	-20
Maintenance and Repairs	5,442	5,201	9,250	5,250	5,300	1	-43
Other Expenses	5,243	6,696	7,850	6,400	8,150	27	4
Total Operating Expenses	739,776	766,971	823,501	763,576	800,231	5	-3
Capital Outlay	28,997	66,885	166,000	48,346	141,000	192	-15
Total Tennis Club Fund Expenses	768,773	833,856	989,501	811,922	941,231	16	-5
Fund Operating Totals							
Total Revenue	950,838	999,552	1,019,818	1,003,673	1,037,203	3	2
Total Expenses	739,776	766,971	823,501	763,576	800,231	5	-3
Gross Surplus/Deficit	211,062	232,581	196,317	240,097	236,972		
Fund Totals After Capital Outlay							
Total Revenue	950,838	999,552	1,019,818	1,003,673	1,037,203	3	2
Total Expenses	768,773	833,856	989,501	811,922	941,231	16	-5
Net Surplus/Deficit	182,065	165,696	30,317	191,751	95,972		
Est. Fund Balance - Beg of Year	875,386	1,057,451	1,223,147	1,223,147	1,414,898		
Est. Fund Balance - End of Year	1,057,451	1,223,147	1,253,464	1,414,898	1,510,870		
Fund Balance Policy Designations							
Non-spendable	22,288	17,831	20,000	20,000	20,000		
Deferred Taxes	-	-	-	-	-		
Fiscal Sustainability - 25%	199,347	201,409	205,875	205,875	200,058		
Available Balance	835,816	1,003,907	1,027,589	1,189,023	1,290,812		
Est. Fund Balance - End of Year	1,057,451	1,223,147	1,253,464	1,414,898	1,510,870		

Table of Contents

Arlington Heights Park District

Budget Report by Fund Detail **17 - Heritage Tennis Club Fund**

Account Number	Description	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By Projected Year End	% Change By Current Budget
	Revenue							
415781	Snack Bar Beer Sales	6,103	6,828	7,000	6,800	7,000	3	0
415782	Snack Bar Beverage Sales	3,415	3,162	2,885	3,140	3,140	0	9
415784	Snack Bar Misc. Sales	1,275	1,209	1,275	1,200	1,250	4	-2
415799	Snack Bar Mdse Purchases	(5,228)	(5,054)	(5,710)	(5,600)	(5,700)	2	0
	Gross Profit on Sales - Snack Bar	5,565	6,145	5,450	5,540	5,690	3	4
423100	Merchandise Sales, Racquets	8,360	6,460	8,178	9,300	8,000	-14	-2
423200	Merchandise Sales, Balls	6,318	6,472	6,300	7,200	7,500	4	19
423900	Miscellaneous Mdse Sales	23,142	19,578	20,500	16,400	18,000	10	-12
423999	Merchandise Purchases	(26,883)	(25,932)	(26,700)	(25,700)	(26,000)	1	-3
	Gross Profit Pro Shop Sales	10,937	6,578	8,278	7,200	7,500	4	-9
421100	Family Memberships	22,714	19,640	22,200	19,400	20,000	3	-10
421300	Adult Memberships	91,512	92,415	92,500	80,300	85,000	6	-8
421500	Youth Memberships	8,761	10,233	9,300	10,300	10,500	2	13
	Total Memberships	122,987	122,288	124,000	110,000	115,500	5	-7
422100	Open Court Time, Prime	67,910	79,720	80,925	80,002	81,725	2	1
422200	Open Court Time, Non-Prime	74,051	87,538	88,200	86,500	87,500	1	-1
422800	Permanent Court Time, Prime	37,969	41,807	43,600	43,400	43,400	0	0
422900	Permanent Court Time, Non-Prime	4,140	2,960	4,300	4,400	4,400	0	2
	Total Court Time	184,070	212,025	217,025	214,302	217,025	1	0
424100	Private Lessons	49,671	51,248	48,565	52,500	54,000	3	11
424200	Group Lessons	476,144	501,075	506,800	520,733	539,000	4	6
	Total Lessons	525,815	552,323	555,365	573,233	593,000	3	7
425100	Leagues, Men	18,728	19,659	19,007	18,575	21,212	14	12
425300	Leagues, Ladies	49,077	43,936	49,764	38,600	40,424	5	-19
	Total Leagues	67,805	63,595	68,771	57,175	61,636	8	-10
426000	Equipment Rental	870	1,080	1,100	850	1,100	29	0
426500	Stringing & Grips	16,603	17,207	17,900	16,500	17,000	3	-5
427100	Guest Fees	12,042	12,793	14,500	13,600	14,000	3	-3
427500	Nursery Fees	1,013	1,272	1,000	1,850	925	-50	-8
427900	Special Events	2,939	2,096	6,120	3,100	3,500	13	-43

Table of Contents

Arlington Heights Park District

Budget Report by Fund Detail **17 - Heritage Tennis Club Fund**

Account Number	Description	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By Projected Year End	% Change By Current Budget
414100	Donations & Misc Revenue	80	2,074	134	148	152	3	13
428500	Finance Charges	112	76	175	175	175	0	0
	Total Miscellaneous	33,659	36,598	40,929	36,223	36,852	2	-10
	Total Operating Revenues	950,838	999,552	1,019,818	1,003,673	1,037,203	3	2
	Expense							
511750	Superintendent of Recreation	22,820	23,513	24,120	24,874	24,874	0	3
511900	Administrative, Full-time	56,014	58,750	56,998	57,629	57,629	0	1
512000	Assistant Facility Manager	44,890	46,645	44,844	45,219	45,479	1	1
512100	Administrative, Part-time	17,191	25,451	34,480	32,782	33,470	2	-3
512300	Custodians, Full-time	35,255	37,066	37,491	38,627	38,627	0	3
512500	Custodians, Part-time	14,379	7,054	1,200	700	750	7	-38
513525	Maintenance Labor, Chargeback	2,418	2,420	2,750	2,500	2,500	0	-9
514200	Facility Supervisors	90,079	92,569	87,900	87,344	87,344	0	-1
514500	Tennis Instructors	189,791	207,913	223,500	219,261	227,342	4	2
514902	Other Salaries and Wages	600	600	1,000	1,000	1,200	20	20
514904	Merit Evaluations	-	-	7,572	-	7,799	NA	3
515500	Courier	527	596	602	621	621	0	3
515700	Nursery Attendants	12,315	12,498	13,610	13,610	14,325	5	5
515710	Racquet Stringer	5,605	5,757	6,225	5,400	5,600	4	-10
519905	Employee Vacation & Sick Leave	3,761	4,714	-	-	-	NA	NA
	Total Salaries and Wages	495,645	525,546	542,292	529,567	547,560	3	1
525500	Health Insurance	65,423	49,949	64,510	50,051	54,486	9	-16
525525	Pension & FICA Contribution	58,876	64,995	67,343	52,860	57,167	8	-15
	Total Employee Contributions	124,299	114,944	131,853	102,911	111,653	8	-15
531000	Printed Supplies	533	187	4,000	2,425	3,000	24	-25
531300	Office Supplies	1,953	2,248	2,600	2,600	2,700	4	4
531700	Janitorial Supplies	2,940	3,495	4,950	4,500	4,950	10	0
531705	Hygiene/Laundry Supplies	782	106	900	800	900	13	0
532100	Awards & Trophies	618	480	900	600	800	33	-11
532200	League Balls	4,993	5,119	5,000	5,000	5,150	3	3
532201	Special Events Expense	1,465	1,373	2,000	1,700	2,200	29	10
532300	Towels	134	346	750	600	750	25	0
532400	Wearing Apparel	1,551	1,482	2,000	2,000	2,000	0	0

Arlington Heights Park District

Budget Report by Fund Detail **17 - Heritage Tennis Club Fund**

Account Number	Description	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By Projected Year End	% Change By Current Budget
532500	Recreation Supplies	5,275	8,785	9,800	10,700	11,192	5	14
532800	Periodicals And Books	188	248	350	350	450	29	29
533100	Racquet Stringing Supplies	2,326	3,747	4,800	4,400	4,500	2	-6
533300	Building Supplies	722	680	1,900	800	1,700	113	-11
535000	Electrical Supplies	40	12	500	300	500	67	0
537700	Parts/Fittings-Plumbing & Heating	226	258	500	400	500	25	0
533400	Parts/Fittings-Other Equipment	33	211	500	500	700	40	40
538900	Sales Taxes	1,476	1,592	2,000	1,557	1,604	3	-20
539900	Other Commodities	1,155	50	1,825	1,030	1,650	60	-10
539999	Non-capital Assets	7,525	131	5,000	3,500	3,500	0	-30
	Total Commodities	33,935	30,550	50,275	43,762	48,746	11	-3
540200	Electric	38,779	37,008	35,426	38,084	39,988	5	13
540500	Telephone	7,490	5,697	7,435	6,007	5,120	-15	-31
540700	Water	1,026	688	797	1,154	1,211	5	52
540900	Gas Heat	6,830	10,408	9,223	8,741	9,178	5	0
	Total Utilities	54,125	53,801	52,881	53,986	55,497	3	5
541400	Printing & Binding	82	106	500	250	250	0	-50
542100	Refuse Disposal	681	1,251	1,200	1,425	1,425	0	19
543100	Professional Services	-	-	550	550	550	0	0
543200	Advertising, Display	2,458	2,369	4,850	3,050	3,650	20	-25
543300	Association Dues	1,010	1,466	1,500	1,500	1,700	13	13
545500	Bank Service Charges	13,544	17,187	15,500	9,925	10,750	8	-31
549900	Other Contractual Services	3,312	7,854	5,000	5,000	5,000	0	0
	Total Contractual Services	21,087	30,233	29,100	21,700	23,325	7	-20
551000	M & R - Buildings	4,215	3,282	6,000	3,000	3,000	0	-50
556500	M & R - Fire & Safety Services	932	1,116	1,250	1,250	1,300	4	4
557900	M & R - Office Equipment	295	803	2,000	1,000	1,000	0	-50
	Total Maintenance and Repairs	5,442	5,201	9,250	5,250	5,300	1	-43
570900	Conference/Training Expense	5,038	5,906	6,550	5,650	7,100	26	8
571600	Promotional Expenses	205	790	1,300	750	1,050	40	-19
	Total Other Expenses	5,243	6,696	7,850	6,400	8,150	27	4
		739,776	766,971	823,501	763,576	800,231	5	-3

Table of Contents

Arlington Heights Park District

Budget Report by Fund Detail **17 - Heritage Tennis Club Fund**

Account Number	Description	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By Projected Year End	% Change By Current Budget
662025	Improvements - Land & Buildings	28,997	66,885	166,000	48,346	141,000	192	-15
	Total Capital Outlay	28,997	66,885	166,000	48,346	141,000	192	-15
	Total Tennis Club Expenses	768,773	833,856	989,501	811,922	941,231	16	-5
	Fund Operating Totals							
	Total Revenue	950,838	999,552	1,019,818	1,003,673	1,037,203	3	2
	Total Expenses	739,776	766,971	823,501	763,576	800,231	5	-3
	Net Surplus/(Deficit)	211,062	232,581	196,317	240,097	236,972		
	Fund Totals After Capital Outlay							
	Total Revenue	950,838	999,552	1,019,818	1,003,673	1,037,203	3	2
	Total Expenses	768,773	833,856	989,501	811,922	941,231	16	-5
	Net Surplus/(Deficit)	182,065	165,696	30,317	191,751	95,972		
	Est. Fund Balance - Beg of Year	875,386	1,057,451	1,223,147	1,223,147	1,414,898		
	Est. Fund Balance - End of Year	1,057,451	1,223,147	1,253,464	1,414,898	1,510,870		
	Fund Balance Policy Designations							
	Non-spendable	22,288	17,831	20,000	20,000	20,000		
	Deferred Taxes	-	-	-	-	-		
	Fiscal Sustainability - 25%	199,347	201,409	205,875	205,875	200,058		
	Available Balance	835,816	1,003,907	1,027,589	1,189,023	1,290,812		
	Est. Fund Balance - End of Year	1,057,451	1,223,147	1,253,464	1,414,898	1,510,870		

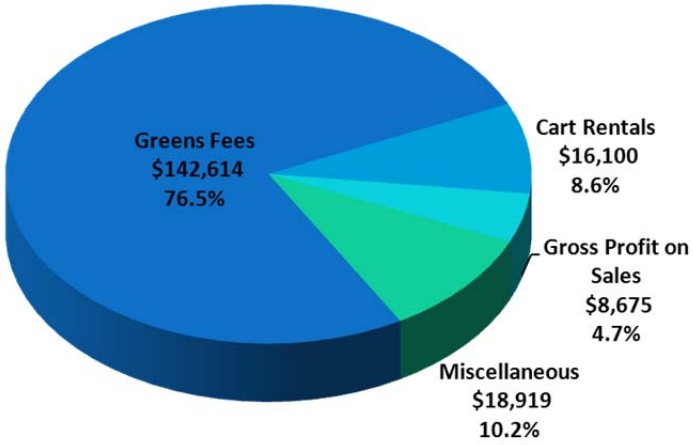
The **Nickol Knoll Golf Club** Fund is a subsidiary fund of the Recreation Fund, established to account for the operations and maintenance of a 9-hole golf course. Operations include golf activities, food sales, and sale of related services and merchandise. Financing is provided by the proceeds from 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 three 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 $186,308, a 4.7% increase from the 2010/11 projection. The following chart illustrates the relationship between revenue categories.



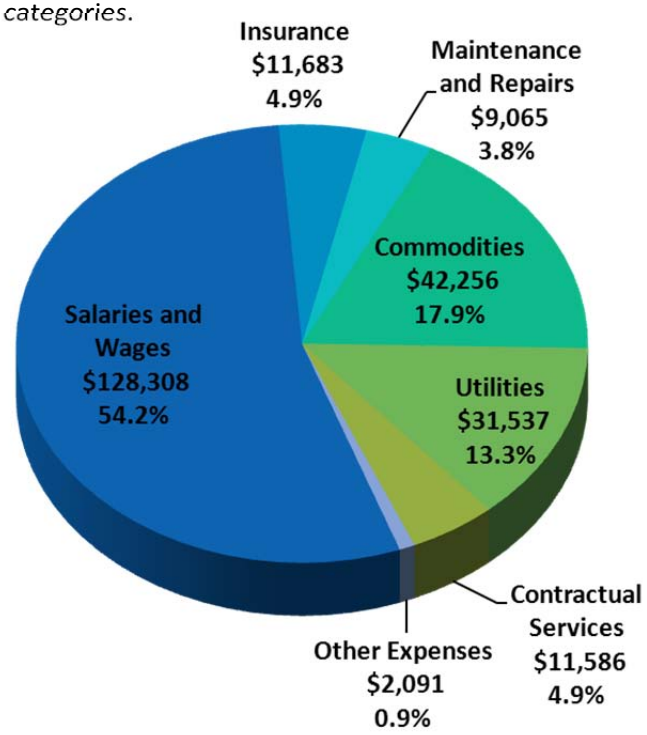
	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12
Gross Profit on Snack Bar	9,564	10,860	11,500	7,700	7,706
Gross Profit Pro Shop Sales	331	2,085	970	970	969
Total Gross Profit on Sales	9,895	12,945	12,470	8,670	8,675
Greens Fees	160,038	154,756	156,612	134,213	142,614
Cart Rentals	15,036	16,544	16,700	16,268	16,100
Miscellaneous	3,765	15,201	17,070	18,865	18,919
Total Operating Revenues	188,734	199,446	202,852	178,016	186,308

The budget proposed reflects a directed effort to provide a quality customer-focused facility for the beginning and seasoned golfer, and to provide a directed effort at producing future generations of golfers to enjoy the game through innovative instructional programs.

New programs will be offered to try and stimulate more revenue into Nickol Knoll. The programs will include: Senior Morning League, Adult Mixed League, Parent/Child Challenge and Junior Association Ryder Cup format league. In addition we will attempt to offer shotgun leagues for local businesses over the lunch hour during the week. Winter rentals for the clubhouse will also be pursued.

EZ Links reservation system, which was installed in the 2010 golf season, will now be utilized by staff to do electronic marketing. This will be feasible now that we are in year 2 of this system and have gathered email addresses for one season.

Expenses are budgeted at $236,526, a slight increase of over the 2010/11 projections. The following chart illustrates the relationship between expense categories.



	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12
Salaries and Wages	137,392	124,224	136,421	129,924	128,308
Insurance	10,364	12,755	9,541	10,731	11,683
Commodities	46,620	39,090	41,776	42,086	42,256
Utilities	31,488	27,693	31,538	30,309	31,537
Contractual Services	8,841	10,450	10,863	12,042	11,586
Maintenance and Repairs	11,666	9,523	9,125	8,950	9,065
Other Expenses	1,929	2,670	2,110	2,091	2,091
Total Operating Expenses	248,300	226,405	241,374	236,133	236,526

Expenses reflected in this 2011/2012 budget have remained relatively constant with last year. All programs used in maintaining this location have been monitored and refined in this budget to contain expenses and are modeled after Arlington Lakes Golf Club's control strategies.

Capital expenses have been allocated for service center repairs, fencing repairs, clubhouse and ball diamond, site and golf course signage, and pick-up truck with plow replacement. This is reflected in the capital Improvement plan and funded by the Capital Projects Fund.

Clubhouse part-time staff pay rates will be reduced 10%, this will be about $1 less per hour. Positions include: starters, rangers and course monitors.

2010-15 Comprehensive Plan

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

Financial Resources and Assets

1.2 Administer the District finances in a sound and accountable fiscal manner.

- Evaluate ancillary labor costs through tracking of Nickol Knoll park site and golf operations.
- Through previous evaluations and reports, reduce through implementation all overtime costs.

Recreational Opportunities and Facilities

2.1 Plan, finance and develop quality facilities, which meet the diverse recreational needs of participants in all age groups.

- Written report on number of traps necessary in order to reduce costs and speed play.
- Expand use of growth regulators to improve putting surfaces at Nickol Knoll.
- Reconstruct refuse area at Nickol Knoll Clubhouse.
- Written report on construction of new tees at Nickol Knoll.
- Review and recommend alternative options for wood fencing around Nickol Knoll clubhouse.
- Write a report regarding the removal of labor-intensive trees at Nickol Knoll.

2.2 Provide quality recreational programs and services, which meet the needs of all age groups, and promote a healthy lifestyle in the community.

- Develop plan to make Nickol Knoll a premier golf teaching location.

2.3 Marketing of Programs

- Develop an all-encompassing marketing plan for all golf operations. A. Juniors – Beginners to advanced, B. Adults - Beginners to advanced; C. Include leagues, demo days, tournaments, special events

Customer-Focused Service

5.3 Continue quality customer-focused service.

- Work with Mulligan Golf Marketing to host par-3 events.

Stewardship

6.2 Protect and actively manage our natural resources.

- Written report on alternative surfaces for brick pavers at Nickol Knoll.
- Explore wind energy sources at Nickol Knoll Park site.

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities.

	Actual 2005/06	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Projected 2010/11	Proposed 2011/12
Total operating budget	$230,355	$237,751	$236,889	$248,300	$226,405	$236,133	$236,526
Golf Rounds	17,196	15,228	14,819	14,871	15,710	15,000	16,100
Cost Per Round	$13	$16	$16	$17	$14	$15	$15

Arlington Heights Park District

Budget Report by Fund Summary **11 - Nickol Knoll Golf Club Fund**

Description	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By Projected Year End	% Change By Current Budget
Revenue							
Gross Profit on Snack Bar	9,564	10,860	11,500	7,700	7,706	0	-33
Gross Profit Pro Shop Sales	331	2,085	970	970	969	0	0
Total Gross Profit on Sales	9,895	12,945	12,470	8,670	8,675	0	-30
Greens Fees	160,038	154,756	156,612	134,213	142,614	6	-9
Cart Rentals	15,036	16,544	16,700	16,268	16,100	-1	-4
Miscellaneous	3,765	15,201	17,070	18,865	18,919	0	11
Total Operating Revenues	188,734	199,446	202,852	178,016	186,308	5	-8
Expense							
Salaries and Wages	137,392	124,224	136,421	129,924	128,308	-1	-6
Insurance	10,364	12,755	9,541	10,731	11,683	9	22
Commodities	46,620	39,090	41,776	42,086	42,256	0	1
Utilities	31,488	27,693	31,538	30,309	31,537	4	0
Contractual Services	8,841	10,450	10,863	12,042	11,586	-4	7
Maintenance and Repairs	11,666	9,523	9,125	8,950	9,065	1	-1
Other Expenses	1,929	2,670	2,110	2,091	2,091	0	-1
Total Operating Expenses	248,300	226,405	241,374	236,133	236,526	0	-2
Net Surplus/Deficit	(59,566)	(26,959)	(38,522)	(58,117)	(50,218)		
Est. Fund Balance - Beg of Year	(327,905)	(387,471)	(304,279)	(414,430)	(472,547)		
Est. Fund Balance - End of Year	(387,471)	(414,430)	(342,801)	(472,547)	(522,765)		
Fund Balance Policy Designations							
Non-spendable	1,832	3,343	3,000	3,000	3,000		
Deferred Taxes	-	-	-	-	-		
Fiscal Sustainability - 25%	63,396	62,754	60,344	60,344	59,132		
Available Balance	(452,699)	(480,527)	(406,145)	(535,891)	(584,897)		
Est. Fund Balance - End of Year	(387,471)	(414,430)	(342,801)	(472,547)	(522,765)		

Arlington Heights Park District

Budget Report by Fund Detail **11 - Nickoll Knoll Golf Club Fund**

Account Number	Description	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By Projected Year End	% Change By Current Budget
	Revenue							
415781	Snack Bar Beer Sales	5,088	5,325	6,000	5,000	5,000	0	-17
415782	Snack Bar Beverage Sales	9,548	8,143	9,000	7,000	7,000	0	-22
415783	Snack Bar Sandwich Sales	1,913	1,328	2,000	1,500	1,500	0	-25
415784	Snack Bar Misc. Sales	1,582	1,764	2,000	1,700	1,706	0	-15
	Snack Bar Sales	18,131	16,560	19,000	15,200	15,206	0	-20
415998	Food and Beverage Purchases	8,567	5,700	7,500	7,500	7,500	0	0
	Gross Profit on Snack Bar	9,564	10,860	11,500	7,700	7,706	0	-33
423200	Pro Shop Sales - Balls	436	495	500	500	500	0	0
423900	Pro Shop Sales - Miscellaneous	856	777	1,000	1,000	1,000	0	0
	Pro Shop Sales	1,292	1,272	1,500	1,500	1,500	0	0
423999	Cost of Goods Sold - Pro Shop	961	(813)	530	530	531	0	0
	Gross Profit Pro Shop Sales	331	2,085	970	970	969	0	0
	Total Gross Profit on Sales	9,895	12,945	12,470	8,670	8,675	0	-30
417025	9 Hole Weekday - Resident	61,103	65,253	63,900	54,000	54,000	0	-15
417026	18 Hole Weekday - Resident	285	819	-	-	400	NA	NA
417031	9 Hole Weekend - Resident	38,003	39,496	69,792	52,500	52,500	0	-25
417033	9 Hole Weekend - Non Resident	29,886	25,143	-	3,848	3,848	0	NA
417041	9 Hole - Juniors/Youth	14,630	16,747	20,000	20,000	28,000	40	40
417046	9 Hole - Seniors	13,219	4,963	-	446	446	0	NA
417067	Evening Leagues	833	518	520	520	520	0	0
417071	Special Outings	2,079	1,817	2,400	2,400	2,400	0	0
417085	Tournament/Event	-	-	-	499	500	0	NA
	Total Greens Fees	160,038	154,756	156,612	134,213	142,614	6	-9
418100	Riding Cart - 9 Holes	8,866	10,007	11,200	10,668	10,500	-2	-6
418200	Riding Cart - 18 Holes	2,482	1,106	-	100	100	0	NA
418300	Pull Carts	3,688	5,431	5,500	5,500	5,500	0	0
	Total Cart Rentals	15,036	16,544	16,700	16,268	16,100	-1	-4
414100	Donations & Miscellaneous Revenue	200	490	450	2,245	2,299	2	411
424200	Group Lessons	3,027	14,230	16,000	16,000	16,000	0	0
426000	Equipment Rental	388	354	420	420	420	0	0
426100	Tournament Fees	150	127	200	200	200	0	0
	Total Miscellaneous	3,765	15,201	17,070	18,865	18,919	0	11
	Total Operating Revenues	188,734	199,446	202,852	178,016	186,308	5	-8

Arlington Heights Park District

Budget Report by Fund Detail **11 - Nickoll Knoll Golf Club Fund**

Account Number	Description	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By Projected Year End	% Change By Current Budget
	Expense							
513000	Maintenance Labor, Part-time	38,068	30,449	41,000	36,000	36,000	0	-12
513300	Overtime	2,358	-	2,500	1,700	2,500	47	0
513500	Maintenance Area Supervisors	51,446	53,205	54,286	54,204	54,204	0	0
513525	Maintenance Labor, Chargeback	-	-	(2,690)	(2,690)	(2,771)	3	3
514500	Recreation Instructors	1,239	2,398	700	710	700	-1	0
514904	Merit Evaluations	-	-	1,625	-	1,675	NA	3
518100	Starters/Rangers/Cart Attendants	44,281	38,172	39,000	40,000	36,000	-10	-8
	Total Salaries and Wages	137,392	124,224	136,421	129,924	128,308	-1	-6
525500	Health Insurance	10,364	12,755	9,541	10,731	11,683	9	22
	Total Insurance	10,364	12,755	9,541	10,731	11,683	9	22
531000	Printed Supplies	-	200	300	1,325	1,325	0	342
531300	Office Supplies	-	-	150	310	335	8	123
531700	Janitorial Supplies	255	310	521	490	490	0	-6
532000	Landscape Materials	8,180	7,888	6,000	7,100	7,100	0	18
532010	Fertilizer/Insect/Weed Killer	11,646	12,752	11,000	10,000	10,000	0	-9
532400	Wearing Apparel	640	754	1,000	1,000	1,006	1	1
532500	Recreation Supplies	3,732	2,486	3,000	3,000	3,000	0	0
533300	Lumber Materials	1,087	177	250	150	150	0	-40
533800	Small Tools	501	632	300	200	200	0	-33
533900	Structural/Shop Materials	643	-	100	-	-	NA	-100
534200	Gasoline, Oil & Antifreeze	7,169	4,993	7,000	7,000	7,300	4	4
535000	Electrical Supplies	241	39	500	250	250	0	-50
536300	Paints & Solvents-Non Pool	39	7	160	441	200	-55	25
537100	Parts/Fittings - Motor Vehicles	3,312	3,157	3,300	3,150	3,150	0	-5
537600	Parts/Fittings - Mowing Equipment	1,619	2,391	3,200	2,800	2,800	0	-13
537700	Parts/Fittings - Plumbing & Heating	2,162	127	200	250	250	0	25
537900	Construction Materials	29	59	175	100	100	0	-43
538900	Sales Taxes	1,834	1,824	2,000	2,000	2,000	0	0
539900	Other Commodities	3,531	1,294	2,620	2,520	2,600	3	-1
	Total Commodities	46,620	39,090	41,776	42,086	42,256	0	1
540200	Electric	15,780	11,932	16,721	15,837	16,629	5	-1
540500	Telephone	7,218	6,766	5,477	5,788	5,789	0	6

Arlington Heights Park District

Budget Report by Fund Detail **11 - Nickoll Knoll Golf Club Fund**

Account Number	Description	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By Projected Year End	% Change By Current Budget
540700	Water	1,077	962	1,181	1,083	1,137	5	-4
540900	Gas Heat	7,413	8,033	8,159	7,601	7,982	5	-2
	Total Utilities	31,488	27,693	31,538	30,309	31,537	4	0
541000	Rental, Office Equipment	-	-	100	100	103	3	3
542100	Refuse Disposal	2,074	2,410	2,462	2,942	3,030	3	23
542500	License & Permits	500	500	500	500	500	0	0
543100	Professional Services	360	-	285	250	250	0	-12
543200	Advertising, Display	1,004	1,134	1,300	1,300	1,303	0	0
543300	Association Dues	500	600	500	550	-	-100	-100
544200	Program Services	-	1,145	1,200	1,200	1,200	0	0
545500	Bank Service Charges	2,229	3,393	2,569	3,000	3,000	0	17
549900	Other Contractual Services	2,174	1,268	1,947	2,200	2,200	0	13
	Total Contractual Services	8,841	10,450	10,863	12,042	11,586	-4	7
556700	M & R - Irrigation Systems	5,311	3,881	4,200	4,600	4,500	-2	7
556800	M & R - Grounds Fixtures	935	1,226	1,000	1,000	1,000	0	0
556900	M & R - Well & Pump	911	-	1,000	750	750	0	-25
559900	M & R - Other	4,509	4,416	2,925	2,600	2,815	8	-4
	Total Maintenance and Repairs	11,666	9,523	9,125	8,950	9,065	1	-1
570600	Mileage Reimbursement	-	-	150	150	150	0	0
571200	Promotional Expenses	1,929	2,670	1,960	1,941	1,941	0	-1
	Total Other Expenses	1,929	2,670	2,110	2,091	2,091	0	-1
	Total Operating Expenses	248,300	226,405	241,374	236,133	236,526	0	-2
	Fund Operating Totals							
	Total Revenue	188,734	199,446	202,852	178,016	186,308	5	-8
	Total Expenses	248,300	226,405	241,374	236,133	236,526	0	-2
	Net Surplus/Deficit	(59,566)	(26,959)	(38,522)	(58,117)	(50,218)		
	Est. Fund Balance - Beg of Year	(327,905)	(387,471)	(304,279)	(414,430)	(472,547)		
	Est. Fund Balance - End of Year	(387,471)	(414,430)	(342,801)	(472,547)	(522,765)		
	Fund Balance Policy Designations							
	Non-spendable	1,832	3,343	3,000	3,000	3,000	0	0
	Deferred Taxes	-	-	-	-	-	NA	NA
	Fiscal Sustainability - 25%	63,396	62,754	60,344	60,344	59,132	-2	-2
	Available Balance	(452,699)	(480,527)	(406,145)	(535,891)	(584,897)	9	44
	Est. Fund Balance - End of Year	(387,471)	(414,430)	(342,801)	(472,547)	(522,765)	11	52

The **Arlington Lakes Golf Club Fund** is a subsidiary fund of the Recreation Fund established to account for 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. Prior to fiscal year ended April 30, 2011, this fund was considered an Enterprise Fund.

Description

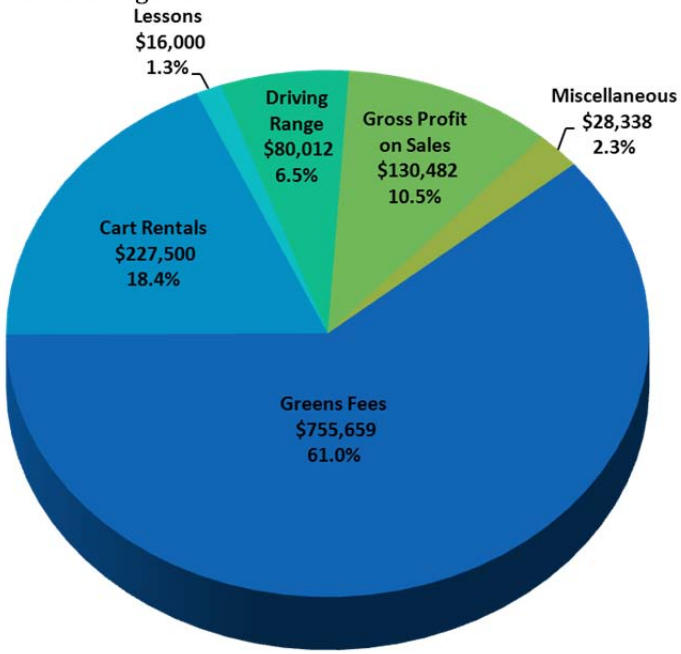
Arlington Lakes Golf Club has the atmosphere of country club golf at public course prices, which is the main attraction of the club. Located on eighty-nine acres, this 18-hole, par-68 course has 106 sand traps and 14 lakes, making accuracy a priority over distance. The club accommodates golfers with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

Proposed Budget Highlights

Revenues are budgeted at $1,237,991, an increase of 3.7% over the 2010/11 projected. The following chart illustrates the relationship between revenue categories.



	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12
Restaurant & Snack Bar Sales	$ 144,004	139,155	143,335	155,750	185,070
Cost of Goods Sold	67,110	64,771	67,000	70,000	74,000
Gross Profit	76,894	74,384	76,335	85,750	111,070
Pro Shop Sales	36,550	37,116	36,554	36,000	36,300
Cost of Goods Sold	27,761	34,880	28,069	16,701	16,888
Gross Profit	8,789	2,236	8,485	19,299	19,412
Gross Profit on Sales	85,683	76,620	84,820	105,049	130,482
Greens Fees	782,120	799,528	815,651	744,680	755,659
Cart Rentals	223,444	233,670	235,784	227,500	227,500
Driving Range Revenue	57,258	81,264	80,037	71,512	80,012
Lessons	14,821	13,126	18,000	12,500	16,000
Miscellaneous	22,373	9,220	14,251	32,026	28,338
Total Operating Revenues	$ 1,185,699	1,213,428	1,248,543	1,193,267	1,237,991

Golf Rounds

League play continues to be strong at Arlington Lakes.

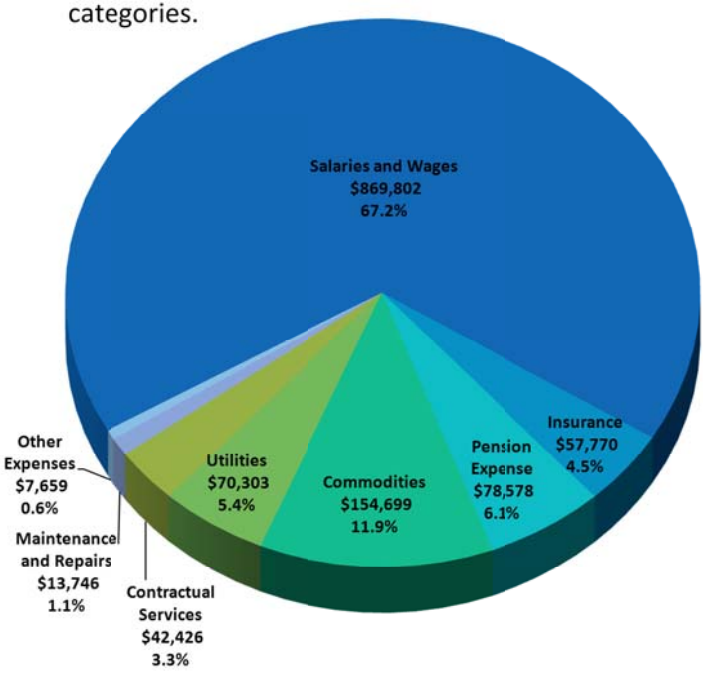
The Board approved golf course fees in December 2010. Rounds were budgeted using last season's projected totals of 39,511 rounds. Non-resident rates were decreased, while resident rates stayed the same as last year.

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 to them for play. All lesson portions will take place at Sunset Meadows Driving Range.

Expenses

Expenses are budgeted at $1,294,983, a 5.1% decrease from the 2010/11 projected. The following chart illustrates the relationship between expense categories.



	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12
Salaries and Wages	$ 838,745	855,900	864,610	881,293	869,802
Insurance	62,985	51,159	62,157	53,674	57,770
Pension Expense	90,844	96,422	98,290	97,009	78,578
Commodities	166,584	141,282	171,434	170,869	154,699
Utilities	66,127	55,701	69,235	67,214	70,303
Contractual Services	37,826	43,285	44,518	43,774	42,426
Maintenance and Repairs	14,724	11,864	14,860	12,160	13,746
Other Expenses	4,983	9,600	8,778	7,651	7,659
Debt Service and Capital Outlay	13,305	29,663	15,833	31,598	-
Total Operating Expenses	$ 1,296,123	1,294,876	1,349,715	1,365,242	1,294,983

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 were successful when golf could sustain them have been analyzed on a cost benefit basis. Some have been eliminated and some have been reduced.

Programs eliminated from the 2011/12 budget are organic fertilizer use on greens and tees, growth regulator and over-seeding on fairways, driving range and rough fertilization programs, GSP irrigation service contract renewal, and elimination of employee reimbursement of association dues.

Program reductions include fewer annual flower plantings at entry signs, cut sand renovation of bunkers by 50%, growth regulators and topdressing on greens reduced by 50%, chemical control of fungus on tees will be eliminated to reduce cost by 25%. Golf Cart replacement program will be on a bi-annual basis. Full-time and seasonal staff schedules will reduce overtime by 40% and seasonal labor will be eliminated in late fall and early spring.

The budget for 2011/12 remains relatively constant with last year although cost of fuel, commodities and insurance keep rising substantially. Staff will be able to control this through the program refinements listed above.

Capital projects proposed in 2011/12 include clubhouse HVAC roof top unit replacement, service center roof replacement, service center siding replacement, dump truck body replacement, safety equipment acquisitions, course bridge resurfacing, and Sunset Meadows Driving Range matting improvements.

Clubhouse part-time staff pay rates will be reduced by 10%. In most cases, staff will be receiving $1 less per hour for the 2011/12 golf season. The positions include Starter, Ranger, Driving Range Attendant, Snack Bar Attendant, and Cart Corral Attendant.

New programs will be offered to stimulate more revenue; these programs include Senior Leagues, Parent Child Challenge. In winter months a Baggo league will be offered in the Hearth room.

EZ Links reservation system, which was installed in 2010 season will now be used in greater detail for marketing purposes, now that one year's worth of patron email addresses are available.

Greatgreenfees.com website will continue to be utilized to offer specials to attract golfers to Arlington Lakes.

Sunset Meadows Driving Range will be offering private and group golf lessons with PGA professionals that are on staff. In addition, weekend contests will be provided to increase revenue. Contests may include Beat the Pro, and Target Shots.

2010-15 Comprehensive Plan

The Park District's Comprehensive Plan includes statements of goals, strategic initiatives and action steps, which provide the framework for planning recommendations, policies, and future projects and actions. Listed below are the action steps that will be undertaken at the Arlington Lakes Golf Club in order to advance the overall goals of the Park District.

Financial Resources and Assets

1.2 Administer the District finances in a sound and accountable fiscal manner.

- Expand opening restaurant operation on Sat. and Sun. for the 2010 golf season.
- Re-evaluate all job functions of full-time and part-time seasonal staff as they relate to job duties and present a written report.
- Change rental prices and procedures for clubhouse.
- Through previous evaluations and reports, reduce implementation of all overtime costs.

Recreational Opportunities and Facilities

2.1 Plan, finance and develop quality facilities, which meet the diverse recreational needs of participants in all age groups.

- Written report on number of traps necessary for both golf facilities in order to reduce costs and speed play.
- Expand use of growth regulators to improve putting surfaces at Arlington Lakes.
- Design new landscaping plans for clubhouse parking islands Arlington Lakes.
- Written report on construction of new tees at Arlington Lakes.
- Written report on cost and implementation if feasible to top-dress tee surfaces to improve quality.
- Review and submit report on removal of perimeter golf course fence and landscape alternatives.
- Write a report regarding the removal of labor-intensive trees at Arlington Lakes.
- Write a report estimating the cost to re-introduce low mow varieties of bluegrass on fairways.

2.2 Provide quality recreational programs and services, which meet the needs of all age groups, and promote a healthy lifestyle in the community.

- Set up policies and procedures to employ a beverage cart for the 2010 season.
- Schedule demo day at Sunset Meadows Driving Range.
- Coordinate all junior programs with golf professional: middle school to high school, set-up programs, events, and tournaments.

2.3 Marketing of Programs

- Develop an all-encompassing marketing plan for all golf operations. A. Juniors – Beginners to advanced, B. Adults - Beginners to advanced; C. Include leagues, demo days, tournaments, special events. Evaluate golf marketing efforts to assess effectiveness and benefits.
- Develop marketing materials for each golf program/event.
- Approach Arlington Park Race Track to coordinate promotions.
- Enhance golf marketing with Rolling Meadows Park District.

Leadership

3.3 Enhance the District's image through effective and proactive public relations.

- Develop Advisory Committee tasks (Golf, Soccer).

Teamwork

4.1 Maintain a work environment that facilitates a free exchange of ideas and effective problem solving.

- Explore a volunteer program for employees at golf operation.

Customer-Focused Service

5.3 Continue quality customer-focused service.

- Work with Mulligan Golf Marketing to host Par 3 events.

Customer-Focused Service

5.3 Continue quality customer-focused service.

- Examine different layout for pro shop floor plan to include new fixtures/displays.

Stewardship

6.2 Protect and actively manage our natural resources.

- Design new landscaping plan for clubhouse perimeters improvements.
- Write a report to identify types and critical areas that must be treated in naturalized spots.
- Evaluate and install LED lighting at Arlington Lakes parking lot after a cost benefit analysis review.
- Write report on introduction of wild flower areas to control invasive species.
- Review and submit written report on green roof technology when redoing Arlington lakes Clubhouse and Service center.
- Expand our program of splitting perennials and grasses from golf site to other areas.
- Re-evaluate through written report alternative fuel vehicles for carts and maintenance equipment.

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities.

	Actual 2005/06	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Projected 2010/11	Proposed 2011/12
Total operating budget	$1,309,188	$1,191,058	$1,255,356	$1,296,123	$1,294,876	$1,365,242	$1,294,983
Number of Rounds	48,411	42,855	41,756	41,390	42,516	41,600	42,600
Cost Per Round	$28	$29	$30	$31	$30	$33	$30

Arlington Heights Park District

Budget Report by Fund Summary **12 - Arlington Lakes Golf Club Fund**

Description	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By Projected Year End	% Change By Current Budget
Revenue							
Restaurant & Snack Bar Sales	144,004	139,155	143,335	155,750	185,070	19	29
Cost of Goods Sold - Restaurant & Snack Bar	67,110	64,771	67,000	70,000	74,000	6	10
Gross Profit on Restaurant & Snack Bar	76,894	74,384	76,335	85,750	111,070	30	46
Pro Shop Sales	36,550	37,116	36,554	36,000	36,300	1	-1
Cost of Goods Sold - Pro Shop	27,761	34,880	28,069	16,701	16,888	1	-40
Gross Profit Pro Shop Sales	8,789	2,236	8,485	19,299	19,412	1	129
Total Gross Profit on Sales	85,683	76,620	84,820	105,049	130,482	24	54
Greens Fees	782,120	799,528	815,651	744,680	755,659	1	-7
Cart Rentals	223,444	233,670	235,784	227,500	227,500	0	-4
Driving Range Revenue	57,258	81,264	80,037	71,512	80,012	12	0
Lessons	14,821	13,126	18,000	12,500	16,000	28	-11
Miscellaneous	22,373	9,220	14,251	32,026	28,338	-12	99
Total Operating Revenues	1,185,699	1,213,428	1,248,543	1,193,267	1,237,991	4	-1
Expense							
Salaries and Wages	838,745	855,900	864,610	881,293	869,802	-1	1
Insurance	62,985	51,159	62,157	53,674	57,770	8	-7
Pension Expense	90,844	96,422	98,290	97,009	78,578	-19	-20
Commodities	166,584	141,282	171,434	170,869	154,699	-9	-10
Utilities	66,127	55,701	69,235	67,214	70,303	5	2
Contractual Services	37,826	43,285	44,518	43,774	42,426	-3	-5
Maintenance and Repairs	14,724	11,864	14,860	12,160	13,746	13	-7
Other Expenses	4,983	9,600	8,778	7,651	7,659	0	-13
Total Operating Expenses	1,282,818	1,265,213	1,333,882	1,333,644	1,294,983	-3	-3
Debt Service	13,305	29,663	15,833	31,598	-	-100	-100
Total Golf Club Fund Expenses	1,296,123	1,294,876	1,349,715	1,365,242	1,294,983	-5	-4
Net Surplus/Deficit	(110,425)	(81,448)	(101,172)	(171,975)	(56,992)	-67	-44
Est. Fund Balance - Beg of Year	295,766	185,342	236,222	103,894	(68,082)	-166	-129
Est. Fund Balance - End of Year	185,342	103,894	135,050	(68,082)	(125,073)	84	-193
Fund Balance Policy Designations							
Non-spendable	65,323	69,334	14,500	14,500	14,500		
Deferred Taxes	-	-	-	-	-		
Fiscal Sustainability - 25%	-	-	333,471	333,471	323,746		
Available Balance	120,019	34,559	(212,921)	(416,052)	(463,319)		
Est. Fund Balance - End of Year	185,342	103,894	135,050	(68,082)	(125,073)		

Arlington Heights Park District

Budget Report by Fund Detail **12 - Arlington Lakes Golf Club Fund**

Account Number	Description	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By Projected Year End	% Change By Current Budget
	Revenue							
415003	Lunch Food Sales	11,328	11,407	10,775	11,650	12,670	9	18
415012	Liquor Sales, Bar Only	25,728	30,562	31,414	26,600	30,500	15	-3
415601	Banquet Liquor Sales	13,576	9,309	9,000	15,100	17,600	17	96
415781	Snack Bar Beer Sales	38,992	37,396	40,000	37,000	41,000	11	3
415782	Snack Bar Beverage Sales	23,941	21,787	23,000	23,000	25,000	9	9
415783	Snack Bar Sandwich Sales	19,437	17,492	18,000	14,000	16,300	16	-9
415785	Snack Bar Misc. Sales	9,106	10,665	9,000	3,900	9,000	131	0
415784	Vending Sales	1,896	537	2,146	24,500	33,000	35	1438
	Total Restaurant & Snack Bar Sales	144,004	139,155	143,335	155,750	185,070	19	29
415998	Food Purchases	30,850	32,139	35,000	40,000	40,000	0	14
415999	Liquor Purchases	36,260	32,632	32,000	30,000	34,000	13	6
	Total Cost of Goods Sold	67,110	64,771	67,000	70,000	74,000	6	10
	Gross Profit on Restaurant & Snack Bar	76,894	74,384	76,335	85,750	111,070	30	46
423700	Pro Shop Sales - Balls	16,490	15,387	15,000	15,000	15,000	0	0
423900	Pro Shop Sales - Miscellaneous	20,060	21,729	21,554	21,000	21,300	1	-1
	Pro Shop Sales	36,550	37,116	36,554	36,000	36,300	1	-1
423999	Cost of Goods Sold - Pro Shop	27,761	34,880	28,069	16,701	16,888	1	-40
	Gross Profit Pro Shop Sales	8,789	2,236	8,485	19,299	19,412	1	129
	Total Gross Profit on Sales	85,683	76,620	84,820	105,049	130,482	24	54
417025	9 Hole Weekday - Resident	53,786	42,604	47,036	35,000	35,000	0	-26
417026	18 Hole Weekday - Resident	37,758	46,409	43,390	30,000	32,000	7	-26
417027	9 Hole Weekday - Non Resident	42,205	35,462	36,467	30,000	30,000	0	-18
417028	18 Hole Weekday - Non Resident	30,252	29,782	29,544	25,833	25,833	0	-13
417031	9 Hole Weekend - Resident	10,696	11,384	11,385	8,000	8,000	0	-30
417032	18 Hole Weekend - Resident	138,090	149,768	162,972	150,000	150,000	0	-8
417033	9 Hole Weekend - Non Resident	3,269	4,116	4,069	6,000	6,000	0	47
417034	18 Hole Weekend - Non Resident	97,358	87,072	85,000	80,000	80,000	0	-6
417041	9 Hole - Juniors/Youth	19,995	17,674	18,316	14,000	17,000	21	-7
417042	18 Hole - Juniors/Youth	10,793	8,371	8,391	6,000	6,000	0	-28
417045	9 Hole - Senior Resident	48,917	48,937	48,000	45,000	48,000	7	0
417046	9 Hole - Senior Non-resident	29,105	32,182	33,069	33,000	35,000	6	6
417047	18 Hole - Senior Resident	30,861	32,646	30,000	27,000	27,000	0	-10
417048	18 Hole - Senior Non-resident	14,435	19,831	19,500	17,000	17,000	0	-13

Table of Contents

Arlington Heights Park District

Budget Report by Fund Detail **12 - Arlington Lakes Golf Club Fund**

Account Number	Description	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By Projected Year End	% Change By Current Budget
417051	Twilight Weekday - Resident	9,377	8,932	9,618	5,000	5,000	0	-48
417052	Twilight Weekday - Non Resident	6,385	6,852	6,442	5,500	5,500	0	-15
417056	Twilight Weekday - Youth	440	226	274	35	35	0	-87
417057	Twilight Weekend - Resident	26,416	25,039	27,890	23,000	23,000	0	-18
417058	Twilight Weekend - Non Resident	11,991	9,590	9,800	7,000	7,000	0	-29
417061	Season Passes	21,986	25,852	25,501	25,975	25,975	0	2
417063	10 Play Card	52,253	51,775	56,137	40,000	40,000	0	-29
417065	Morning Leagues Resident	5,703	529	735	12,000	12,000	0	1533
417066	Morning Leagues Non-resident	860	164	240	7,000	7,000	0	2817
417067	Evening Leagues Resident	40,547	54,190	55,000	66,000	66,000	0	20
417068	Evening Leagues Non-resident	47,999	51,577	51,886	51,000	51,000	0	-2
417070	T-Time Reservations	(5,846)	950	-	2,010	2,010	0	NA
417071	Special Outings	3,517	4,862	1,966	127	1,106	771	-44
417100	Handicap Fees	843	1,329	1,823	2,000	2,000	0	10
419000	Rain Check Usage	(7,871)	(8,577)	(8,800)	(8,800)	(8,800)	0	0
	Total Greens Fees	782,120	799,528	815,651	744,680	755,659	1	-7
418100	Riding Cart - 9 Holes-Weekday	75,220	70,886	72,478	50,000	50,000	0	-31
418200	Riding Cart - 18 Holes-Weekday	61,421	70,250	69,155	85,000	85,000	0	23
418300	Pull Cart - 9 Holes	6,082	7,485	7,500	7,500	7,500	0	0
418500	Riding Cart - 9 Holes-Weekend	7,245	6,090	6,440	40,000	40,000	0	521
418600	Riding Cart - 18 Holes-Weekend	73,476	78,959	80,211	45,000	45,000	0	-44
	Total Cart Rentals	223,444	233,670	235,784	227,500	227,500	0	-4
419100	Ball Rental	57,200	81,231	80,000	71,500	80,000	12	0
419200	Club Rental	58	33	37	12	12	0	-68
	Total Driving Range Revenue	57,258	81,264	80,037	71,512	80,012	12	0
424100	Private Lessons	500	1,130	2,000	1,000	2,000	100	0
424200	Group Lessons	14,321	11,996	16,000	11,500	14,000	22	-13
	Total Lessons	14,821	13,126	18,000	12,500	16,000	28	-11
414100	Donations & Misc Revenue	9,271	(1,175)	3,009	20,539	16,851	-18	460
414300	Room Rental	12,054	9,871	10,242	11,000	11,000	0	7
426000	Equipment Rental	1,048	524	1,000	487	487	0	-51
	Total Miscellaneous	22,373	9,220	14,251	32,026	28,338	-12	99
	Total Operating Revenues	1,185,699	1,213,428	1,248,543	1,193,267	1,237,991	4	-1

Arlington Heights Park District

Budget Report by Fund Detail **12 - Arlington Lakes Golf Club Fund**

Account Number	Description	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By Projected Year End	% Change By Current Budget
	Expense							
511750	Supt. of Recreation	22,652	23,667	24,198	24,892	24,892	0	3
511900	Administrative, Full-time	36,791	38,863	38,827	39,859	39,859	0	3
512100	Administrative, Part-time	6,030	17	20	-	-	NA	-100
512300	Custodians, Full-time	23,286	23,555	23,566	23,523	23,523	0	0
512800	Maintenance Labor, Full-time	93,109	93,183	108,397	108,998	108,998	0	1
513000	Maintenance Labor, Part-time	109,942	118,470	122,004	129,000	127,000	-2	4
513300	Overtime	7,778	-	2,890	10,647	7,000	-34	142
513500	Maintenance Area Supervisors	177,978	182,990	182,896	194,106	194,106	0	6
513525	Maintenance Labor, Chargeback	8,334	6,941	(12,715)	(12,715)	(12,601)	-1	-1
514200	Facility Supervisors	107,545	124,689	126,674	127,036	127,036	0	0
514500	Golf Instructors	12,632	10,627	11,000	9,425	9,558	1	-13
514902	Other Salaries and Wages	3,300	3,400	3,500	3,500	4,000	14	14
514904	Merit Evaluations	-	-	15,494	-	15,958	NA	3
515500	Courier	1,808	2,084	2,108	2,172	2,172	0	3
517150	Cooks, Part-time	8,720	9,078	10,040	8,085	8,603	6	-14
517200	Snack Bar Attendants	12,623	12,563	12,522	19,000	15,100	-21	21
517300	Bartenders	8,985	8,257	6,964	7,765	7,198	-7	3
518100	Starters/Rangers/Cart Attendants	188,446	184,509	186,225	186,000	167,400	-10	-10
519905	Employee Vacation & Sick Leave	8,786	13,007	-	-	-	NA	NA
	Total Salaries and Wages	838,745	855,900	864,610	881,293	869,802	-1	1
525500	Health Insurance	62,985	51,159	62,157	53,674	57,770	8	-7
525525	Pension & FICA Contribution	90,844	96,422	98,290	97,009	78,578	-19	-20
	Total Employee Contributions	153,829	147,581	160,447	150,683	136,348	-10	-15
531000	Printed Supplies	-	882	3,116	556	3,116	460	0
531300	Office Supplies / Kitchen Supplies	1,700	808	841	1,712	1,712	0	104
531700	Janitorial Supplies	2,155	6,178	5,640	6,095	6,259	3	11
532000	Landscape Materials	20,254	23,164	23,000	23,500	23,500	0	2
532010	Fertilizer/Insect/Weed Killer	26,656	28,137	25,000	24,000	25,000	4	0
532400	Wearing Apparel	2,800	2,892	3,100	3,000	3,100	3	0
532500	Recreation Supplies	11,322	14,599	12,500	13,500	12,500	-7	0
533300	Lumber Materials	252	524	825	525	532	1	-36
533400	Parts/Fittings - Other Equipment	29	17	302	200	200	0	-34
533800	Small Tools	645	71	650	500	500	0	-23
534200	Gasoline, Oil & Antifreeze	33,780	25,685	30,000	30,000	31,500	5	5

Arlington Heights Park District

Budget Report by Fund Detail **12 - Arlington Lakes Golf Club Fund**

Account Number	Description	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By Projected Year End	% Change By Current Budget
535000	Electrical Supplies	126	139	1,220	1,020	1,138	12	-7
536300	Paints & Solvents-Non Pool	354	379	450	800	450	-44	0
537100	Parts/Fittings - Motor Vehicles	8,501	8,837	10,000	10,500	10,000	-5	0
537600	Parts/Fittings - Mowing Equipment	8,869	6,348	10,000	10,000	10,000	0	0
537700	Parts/Fittings - Plumbing & Heating	3,085	29	1,500	1,250	1,250	0	-17
537900	Construction Materials	544	307	1,375	1,275	1,296	2	-6
538900	Sales Taxes	12,291	12,618	13,170	12,686	12,842	1	-2
539900	Other Commodities	16,725	9,668	9,745	9,856	9,804	-1	1
539999	Non-capital Assets	16,496	-	19,000	19,894	-	-100	-100
	Total Commodities	166,584	141,282	171,434	170,869	154,699	-9	-10
540200	Electric	44,452	34,959	47,071	45,596	47,876	5	2
540500	Telephone	11,706	10,146	10,312	9,895	10,118	2	-2
540700	Water	1,315	1,160	1,729	1,574	1,653	5	-4
540900	Gas Heat	8,654	9,436	10,123	10,149	10,656	5	5
	Total Utilities	66,127	55,701	69,235	67,214	70,303	5	2
541000	Office Equipment	-	-	515	515	515	0	0
541400	Printing & Binding	-	128	300	300	300	0	0
542100	Refuse Disposal	5,325	5,928	7,272	7,436	7,645	3	5
543100	Professional Services	2,272	959	854	1,710	1,412	-17	65
543200	Advertising, Display	1,460	2,220	3,429	1,604	1,652	3	-52
543300	Association Dues	2,689	1,925	2,441	2,220	878	-60	-64
544200	Program Services	3,011	1,323	3,000	3,000	3,000	0	0
545000	Linen Service	1,278	1,663	1,700	1,700	1,700	0	0
545500	Bank Service Charges	15,987	19,980	17,262	17,500	17,500	0	1
549900	Other Contractual Services	5,804	9,159	7,745	7,789	7,824	0	1
	Total Contractual Services	37,826	43,285	44,518	43,774	42,426	-3	-5
551000	M & R - Buildings	2,953	3,365	3,100	1,400	2,300	64	-26
553500	M & R - Fencing	-	277	500	300	300	0	-40
555500	M & R - Machinery & Equipment	800	635	750	300	600	100	-20
556000	M & R - Vehicles	3,050	2,704	2,800	2,700	2,800	4	0
556700	M & R - Irrigation Systems	2,334	1,746	2,500	2,500	2,500	0	0
556800	M & R - Grounds Fixtures	1,689	2,880	2,600	2,600	2,600	0	0
556900	M & R - Well & Pump	413	-	1,000	750	1,000	33	0
557900	M & R - Office Equipment	3,485	257	1,610	1,610	1,646	2	2

Arlington Heights Park District

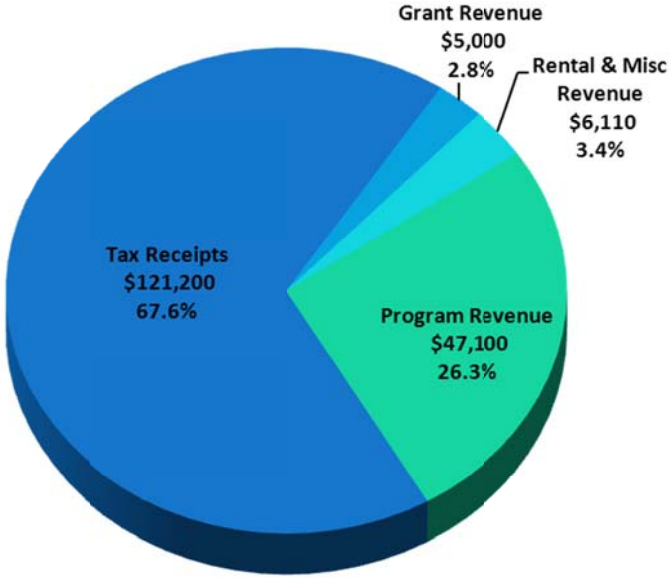
Budget Report by Fund Detail **12 - Arlington Lakes Golf Club Fund**

Account Number	Description	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By Projected Year End	% Change By Current Budget
	Total Maintenance and Repairs	14,724	11,864	14,860	12,160	13,746	13	-7
570800	Personnel Expense	536	263	1,938	1,456	1,464	1	-24
570900	Conference/Training Expense	795	705	2,235	1,795	1,795	0	-20
571000	Travel	-	-	1,000	800	800	0	-20
571200	Promotional Expenses	3,652	8,632	3,605	3,600	3,600	0	0
	Total Other Expenses	4,983	9,600	8,778	7,651	7,659	0	-13
	Total Operating Expenses	1,282,818	1,265,213	1,333,882	1,333,644	1,294,983	-3	-3
669900	Capital	-	-	-	-	-	NA	NA
412000	Interest Income	(39,126)	(18,414)	(34,505)	(15,490)	-	-100	-100
662075	Interest Expense	52,431	48,077	50,338	47,088	-	-100	-100
	Net Debt Service	13,305	29,663	15,833	31,598	-	-100	-100
	Total Debt Service and Capital Outlay	13,305	29,663	15,833	31,598	-	-100	-100
	Total Golf Club Fund Expenses	1,296,123	1,294,876	1,349,715	1,365,242	1,294,983	-5	-4
	Fund Operating Totals							
	Total Revenue	1,185,699	1,213,428	1,248,543	1,193,267	1,237,991	4	-1
	Total Expenses	1,282,818	1,265,213	1,333,882	1,333,644	1,294,983	-3	-3
	Gross Surplus/Deficit	(97,120)	(51,785)	(85,339)	(140,377)	(56,992)		
	Fund Totals After Debt and Capital							
	Total Revenue	1,185,699	1,213,428	1,248,543	1,193,267	1,237,991	4	-1
	Total Expenses	1,296,123	1,294,876	1,349,715	1,365,242	1,294,983	-5	-4
	Net Surplus/Deficit	(110,425)	(81,448)	(101,172)	(171,975)	(56,992)		
	Est. Fund Balance - Beg of Year	295,766	185,342	236,222	103,894	(68,082)		
	Est. Fund Balance - End of Year	185,342	103,894	135,050	(68,082)	(125,073)		
	Fund Balance Policy Designations							
	Non-spendable	65,323	69,334	14,500	14,500	14,500		
	Deferred Taxes	-	-	-	-	-		
	Fiscal Sustainability - 25%	-	-	333,471	333,471	323,746		
	Available Balance	120,019	34,559	(212,921)	(416,052)	(463,319)		
	Est. Fund Balance - End of Year	185,342	103,894	135,050	(68,082)	(125,073)		

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, 2011 marks the completion of the eighth year of the four-party Museum Intergovernmental Agreement.

2011/12 Proposed Budget Highlights

Revenues are budgeted at $179,410, an increase of 3% over the 2010/11 projected. The following chart illustrates the relationship between revenue categories.



	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12
Tax Receipts, Current	96,975	126,291	146,450	132,500	121,200
Grant Revenue	-	-	5,000	-	5,000
Rental & Misc Revenue	5,249	5,483	6,115	5,590	6,110
Program Revenue	35,816	44,548	46,650	46,962	47,100
Total Operating Revenue	138,040	176,322	204,215	185,052	179,410

Real Estate Taxes

The Museum Fund has a tax rate of .5¢ per $100 of assessed valuation. Tax Revenues remain the largest source of revenue providing 67.6% of total revenue.

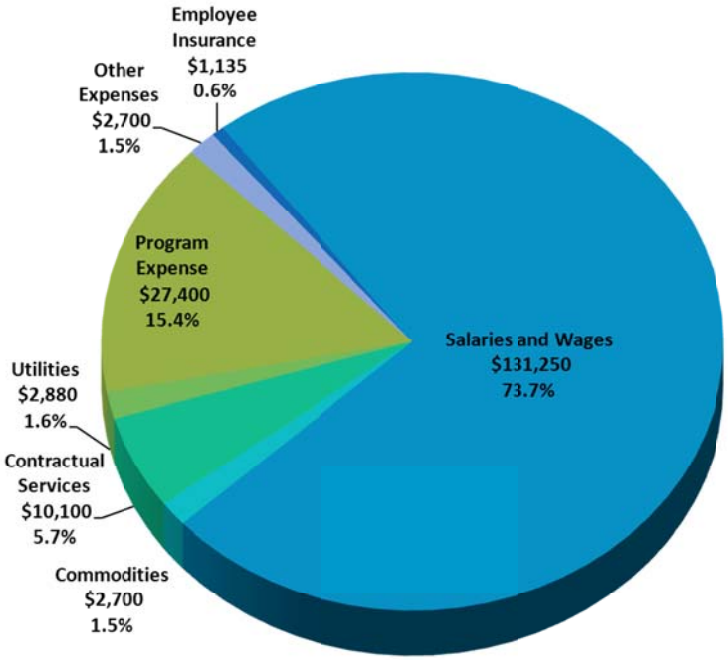
Program Highlights

Program net revenue has increased slightly over the last few years. The Museum offers a variety of programs for all ages, school/scout programming, and special events that include ethnic festivals and teas. Forty-two programs were offered in 2009/10 at the Museum with 7,683 participants.

	Budgeted 10/11			Projected 10/11			Proposed 11/12		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Adult Craft Programs	$ 750	100	650	323	83	240	1,500	1,000	500
Adult Education Programs	7,750	5,250	2,500	9,000	6,200	2,800	8,200	5,200	3,000
Youth Craft Programs	1,850	1,050	800	1,200	750	450	2,400	1,200	1,200
Youth Education Programs	3,200	1,700	1,500	2,800	1,400	1,400	1,850	1,050	800
Family Programs	5,600	2,200	3,400	4,850	1,950	2,900	5,500	2,100	3,400
Special Events	23,600	15,100	8,500	25,289	15,142	10,147	23,750	14,750	9,000
School Programs	3,900	2,200	1,700	3,500	1,900	1,600	3,900	2,100	1,800
Total Museum Programs	$ 46,650	27,600	19,050	46,962	27,425	19,537	47,100	27,400	19,700

The Heritage Gallery held four exhibits during the 2009/10 fiscal year: *Silent Stories of Arlington Heights Past, Arlington Artists on Display (VIII), The Power of Music, Lost Arlington Heights*; and attendance in 2009/10 was 2,084, compared to 2008/09 attendance of 2,480. In 2009/10, the largest drawing exhibition was *Silent Stories* with 674 visitors.

Expenses are budgeted at $178,165, an increase of 4.4% from the 2010/11 projected. The following chart illustrates the relationship between expense categories for 2011/12.



	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12
Salaries and Wages	127,722	126,763	133,627	129,864	131,250
Employee Group Insurance	1,127	2,273	1,943	961	1,135
Commodities	3,035	2,604	2,700	2,710	2,700
Utilities	2,384	3,160	2,880	2,800	2,880
Contractual Services	5,206	4,942	10,050	5,090	10,100
Other Expenses	1,866	2,160	2,600	1,816	2,700
Program Expenses	25,097	27,144	27,600	27,425	27,400
Total Expenditures	166,437	169,046	181,400	170,666	178,165

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

The 2010 Irish Fest recorded its second highest attendance in the history of the event. The weather was great and the overall event was a success. This year the fest was once again held on Friday evening and Saturday. Attendance in 2010 was 3,115 for the two days (two-day attendance for 2009 - 1,900; 2008 – 782; and 2007 - 3,301). Sponsorship dollars were down in 2010; this will be a main area of focus for the marketing division in 2011. However, a new revenue source was secured through a food and beverage agreement, a total of $9,059 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 are well-attended at the Museum. In 2010, two teas were held, the first one in June in conjunction with the House Walk; 251 participants, and the second in December in the Banta House; 102 participants. (In 2009, there were 263 at the June teas and 112 at the December teas.)

2010-15 Comprehensive Plan

The Park District's Comprehensive Plan includes statements of goals, strategic initiatives and action steps, which provide the framework for planning recommendations, policies, and future projects and actions. Listed below are the action steps that will be undertaken at the museum in order to advance the overall goals of the Park District.

Financial Resources and Assets

1.2 Administer the District finances in a sound and accountable fiscal manner.

- Investigate costs to update the Museum's coach house exhibits to better complement our programs; prepare a proposal to include a new soda pop exhibit.

Recreational Opportunities and Facilities

2.2 Provide quality recreational programs and services, which meet the needs of all age groups, and promote a healthy lifestyle in the community.

- Evaluate new offerings at the Museum, meet with the Program Coordinator, School/Scout Coordinator, and Historical Society staff; and prepare a detailed plan of new programming.

Leadership

3.1 Encourage staff to be actively involved in community and professional organizations.

- Enhance Museum's visibility in the community by taking part in two community events that we can attend as part of Outreach or host on the Museum grounds.

Customer-Focused Service

5.3 Continue quality customer-focused service.

- Improve promotional efforts for school and scout programming at the Museum through the creation of two new brochures and by using email blasts to both teachers and parents.
- Update current Museum brochure and create a room rental brochure. Expand the Museum's marketing plan to better utilize the latest computer media.

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	Actual 2008/09	Actual 2009/10	Projected 2010/11	Proposed 2011/12
Total operating budget	$153,125	$155,798	$161,844	$166,437	$169,046	$170,666	$178,165
Total Participation Hours	16,830	15,166	21,199	13,499	18,268	19,000	20,000
Number of Programs	39	35	43	43	42	43	45
Number of Participants*	7,304	6,672	7,993	5,984	7,683	7,750	8,000
Room Rentals	67	71	80	79	80	80	83
Heritage Gallery Visits	3,183	2,477	2,174	2,480	2,084	2,250	2,300

** Irish Fest was rained out in July 2008, and lightening and rain impacted Friday's attendance in July 2009*

Arlington Heights Park District

Budget Report by Fund Summary — 08 - Museum Fund

Description	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By Projected Year End	% Change By Current Budget
Revenue							
Real Estate Taxes	96,975	126,291	146,450	132,500	121,200	-9	-17
Grant Revenue	-	-	5,000	-	5,000	NA	0
Rental & Misc Revenue	5,249	5,483	6,115	5,590	6,110	9	0
Program Revenue	35,816	44,548	46,650	46,962	47,100	0	1
Total Operating Revenue	138,040	176,322	204,215	185,052	179,410	-3	-12
Expense							
Salaries and Wages	127,722	126,763	133,627	129,864	131,250	1	-2
Employee Group Insurance	1,127	2,273	1,943	961	1,135	18	-42
Commodities	3,035	2,604	2,700	2,710	2,700	0	0
Utilities	2,384	3,160	2,880	2,800	2,880	3	0
Contractual Services	5,206	4,942	10,050	5,090	10,100	98	0
Other Expenses	1,866	2,160	2,600	1,816	2,700	49	4
Program Expenses	25,097	27,144	27,600	27,425	27,400	0	-1
Total Operating Expenses	166,437	169,046	181,400	170,666	178,165	4	-2
Fund Operating Totals							
Total Revenues	138,040	176,322	204,215	185,052	179,410	-3	-12
Total Expenses	166,437	169,046	181,400	170,666	178,165	4	-2
Gross Surplus/Deficit	(28,397)	7,276	22,815	14,386	1,245		
Fund Operating Totals							
Total Revenues	138,040	176,322	204,215	185,052	179,410	-3	-12
Total Expenses	166,437	169,046	181,400	170,666	178,165	4	-2
Net Surplus/Deficit	(28,397)	7,276	22,815	14,386	1,245	-91	-95
Est. Fund Balance - Beg of Year	89,667	61,270	68,546	68,546	82,932	21	21
Est. Fund Balance - End of Year	61,270	68,546	91,361	82,932	84,177	2	-8
Fund Balance Policy Designations							
Non-spendable	1,505	677	1,000	1,000	1,000	0	0
Deferred Taxes	55,867	67,868	71,761	64,925	59,388	-9	-17
Fiscal Sustainability - 10%	17,306	17,673	18,140	18,140	17,817	-2	-2
Available Balance	(13,408)	(17,672)	461	(1,133)	5,973	-627	1197
Est. Fund Balance - End of Year	61,270	68,546	91,361	82,932	84,177	2	-8

Table of Contents

Arlington Heights Park District

Budget Report by Fund Detail **08 - Museum Fund**

Account Number	Description	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By Projected Year End	% Change By Current Budget
	Revenue							
411000	Real Estate Taxes	96,975	126,291	146,450	132,500	121,200	-9	-17
	Total Administrative Revenue	96,975	126,291	146,450	132,500	121,200	-9	-17
400200	Museum Programs	35,816	44,548	46,650	46,962	47,100	0	1
411075	Grant Revenue	-	-	5,000	-	5,000	NA	0
414100	Rental & Misc Revenue	5,249	5,483	6,115	5,590	6,110	9	0
	Total Program Revenue	41,065	50,031	57,765	52,552	58,210	11	1
	Total Operating Revenue	138,040	176,322	204,215	185,052	179,410	-3	-12
	Expense							
511750	Supt. of Recreation	5,477	5,643	5,789	5,964	5,964	0	3
513700	Museum Supervisor	58,750	61,354	62,572	62,650	62,650	0	0
514800	Support Staff	61,467	57,034	60,216	58,500	57,525	-2	-4
514810	Rental Support Staff	2,028	2,732	3,000	2,750	3,000	9	0
514904	Merit Evaluations	-	-	2,050	-	2,111	NA	3
	Total Salaries and Wages	127,722	126,763	133,627	129,864	131,250	1	-2
525500	Health Insurance	1,127	2,273	1,943	961	1,135	18	-42
	Total Insurance	1,127	2,273	1,943	961	1,135	18	-42
531300	Office Supplies	427	555	550	550	550	0	0
532800	Periodicals And Books	553	600	580	580	580	0	0
533000	Concession Merchandise	56	84	70	80	70	-13	0
539999	Non-capital Assets	1,999	1,365	1,500	1,500	1,500	0	0
	Total Commodities	3,035	2,604	2,700	2,710	2,700	0	0
540500	Telephone	2,384	3,160	2,880	2,800	2,880	3	0
	Total Utilities	2,384	3,160	2,880	2,800	2,880	3	0
542300	Postage	32	-	100	50	100	100	0
543300	Association Dues	677	677	650	750	700	-7	8
546550	Grant Expense	-	-	5,000	-	5,000	NA	0
546600	Program Expense	4,497	4,265	4,300	4,290	4,300	0	0
	Total Contractual Services	5,206	4,942	10,050	5,090	10,100	98	0

Arlington Heights Park District

Budget Report by Fund Detail **08 - Museum Fund**

Account Number	Description	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By Projected Year End	% Change By Current Budget
570600	Mileage Reimbursement	3	32	200	100	150	50	-25
570700	Public Relations	500	550	600	600	750	25	25
570800	Personnel Expense	260	300	300	250	300	20	0
570900	Conference/Training Expense	1,103	1,278	1,500	866	1,500	73	0
	Total Other Expenses	1,866	2,160	2,600	1,816	2,700	49	4
500200	Museum Programs	25,097	27,144	27,600	27,425	27,400	0	-1
	Total Program Expenses	25,097	27,144	27,600	27,425	27,400	0	-1
	Total Museum Fund Expenses	166,437	169,046	181,400	170,666	178,165	4	-2
	Fund Operating Totals							
	Total Revenues	138,040	176,322	204,215	185,052	179,410	-3	-12
	Total Expenses	166,437	169,046	181,400	170,666	178,165	4	-2
	Net Surplus/Deficit	(28,397)	7,276	22,815	14,386	1,245		
	Est. Fund Balance - Beg of Year	89,667	61,270	68,546	68,546	82,932		
	Est. Fund Balance - End of Year	61,270	68,546	91,361	82,932	84,177		
	Fund Balance Policy Designations							
	Non-spendable	1,505	677	1,000	1,000	1,000		
	Deferred Taxes	55,867	67,868	71,761	64,925	59,388		
	Fiscal Sustainability - 10%	17,306	17,673	18,140	18,140	17,817		
	Available Balance	(13,408)	(17,672)	461	(1,133)	5,973		
	Est. Fund Balance - End of Year	61,270	68,546	91,361	82,932	84,177		

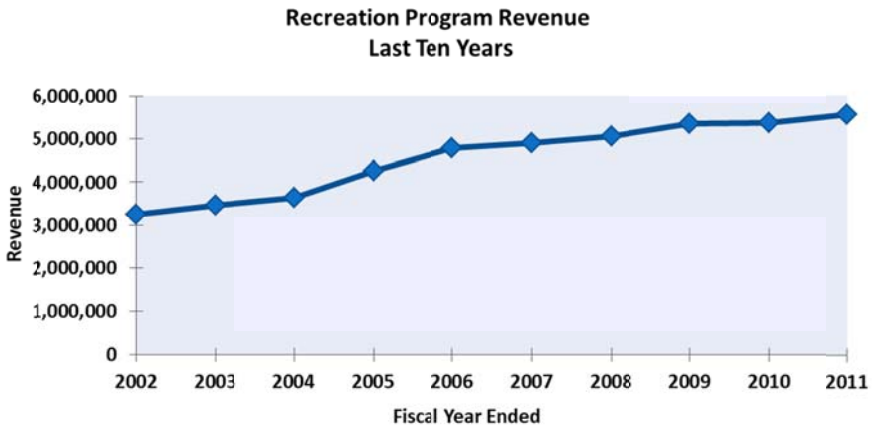
Program Summaries

Program Revenue by Source 165
Lake Arlington Operations 166-167
Athletic and Exercise 168-170
Children at Play 171-173
Aquatics 174-177
Center Programs 178-180
Preschool and Day Camp Programs 181-183
Cultural Arts and Special Events Programs 184-186
Senior Programs 187-189
Program Revenue Comparison by Category 190
Program Analysis 191-194

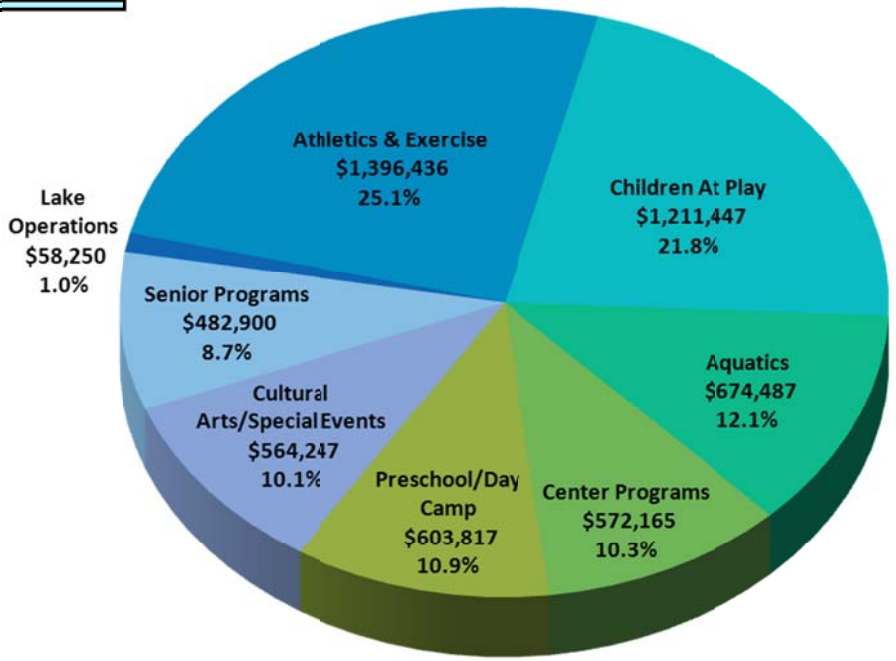
Table of Contents

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 $5,563,749 for 2011/12, an increase of 3.4%. The largest percent of revenue comes from Athletics & Exercise, Children at Play, Aquatics program categories.

	Actual 08/09	Actual 09/10	Budget 10/11	Projected 10/11	Proposed 11/12
Lake Operations	$ 61,096	59,680	56,800	60,004	58,250
Athletics & Exercise	1,162,052	1,217,778	1,359,491	1,313,652	1,396,436
Children At Play	1,160,953	1,233,864	1,129,083	1,207,306	1,211,447
Aquatics	650,401	695,023	649,627	667,547	674,487
Center Programs	408,374	484,690	509,523	544,690	572,165
Preschool/Day Camp	689,047	713,409	631,696	592,793	603,817
Cultural Arts/Special Event	512,653	552,047	554,596	543,831	564,247
Senior Programs	414,988	401,241	471,300	450,150	482,900
Total - All Programs	$5,059,564	5,357,732	5,362,116	5,379,973	5,563,749



Recreation Program Revenues by Source



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 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 2011/12 budget is $58,250. 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 10/11			Projected 10/11			Proposed 11/12		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Adult Sailing	$ 2,000	800	1,200	2,677	2,250	427	2,500	1,800	700
Boat Rentals	15,000	-	15,000	17,317	-	17,317	15,500	-	15,500
Boat Storage	5,300	-	5,300	5,625	-	5,625	5,750	-	5,750
Youth Sailing	34,500	23,500	11,000	34,385	26,031	8,354	34,500	26,000	8,500
Total	$ 56,800	24,300	32,500	60,004	28,281	31,723	58,250	27,800	30,450

Lake Arlington Operation Budget

This budget includes paddleboat, kayak, and sailboat rentals, boat storage, and recreation programs. Expenses are budgeted in line with the guidelines and provide for maintenance of the park and extended operating hours for public washrooms.

	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12
Revenue					
Program Revenues	$ 67,400	50,238	57,500	60,234	58,435
Snack Bar Gross Profit	8,118	5,120	6,000	8,610	7,875
Total Revenues	75,518	55,358	63,500	68,844	66,310
Expense					
Salaries and Wages	53,706	55,076	49,900	52,202	53,787
Commodities	9,641	6,833	8,000	8,767	9,000
Utilities	18,955	14,731	16,900	15,830	16,622
Contractual Services	1,298	1,547	1,200	1,380	1,421
Maintenance and Repair	1,212	847	1,315	1,457	1,501
Program Expenses	27,013	30,073	29,600	38,499	32,600
Total Expense	$ 111,825	109,107	106,915	118,135	114,931
Gross Surplus/Deficit	$ (36,307)	(53,749)	(43,415)	(49,291)	(48,621)

2010-15 Comprehensive Plan

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

Financial Resources and Assets

1.2 Administer the District finances in a sound and accountable fiscal manner.

- Develop equipment replacement manual for Lake Arlington.

Recreational Opportunities and Facilities

2.1 Plan, finance and develop quality facilities which meet the diverse recreational needs of participants in all age groups.

- Investigate plan of action for construction of picnic shelter at Lake Arlington for programs, special events and rental opportunities.
- Review need for new deck at Lake Arlington.

2.2 Provide quality recreational programs and services, which meet the needs of all age groups, and promote a healthy lifestyle in the community.

- Explore user conflict issues at Lake Arlington and assess need for second path around lake for bikes and in-line skaters.

Customer-Focused Service

5.3 Continue quality customer-focused service.

- Determine need for permanent structure on east side of lake to house portable toilets.

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities.

	Actual 2005/06	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Projected 2010/11	Proposed 2011/12
Total Operating Budget	$86,342	$90,340	$104,709	$111,825	$109,107	$118,135	$114,931
Number of Programs	40	30	31	31	31	31	31
Number of Participants	514	384	404	410	418	425	425

Description

Athletic programs include coordination of men's, women's and co-ed softball leagues - over 310 teams; youth house league soccer - approximately 1,800 kindergarten through eighth graders in five divisions playing two seasons per year; travel team soccer - over 700 players on 50 teams, Academy Travel program has 32 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 parents' club, and coordination of Park District athletic fields use.

Health and fitness programming encompasses the coordination of 18 Park District exercise classes held over four sessions each year with approximately 1,100 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 2010/11 projected year-end of $510,255 to $528,695 for the proposed 2011/12 budget.

Volleyball programs continue to grow with revenues exceeding $110,000. During 2010/11, 550 junior high players and 30 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 2010/11 (fall and spring). Revenues for soccer programs exceeded $419,000.

	Budgeted 10/11			Projected 10/11			Proposed 11/12		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Boy's Basketball	$ 77,100	45,937	31,163	77,100	45,937	31,163	78,076	47,315	30,761
Girl's Basketball	32,390	17,770	14,620	34,782	19,648	15,134	35,200	19,268	15,932
Men's Basketball	36,960	29,889	7,071	37,520	30,487	7,033	40,200	31,525	8,675
High School Baseball	20,700	15,090	5,610	20,936	14,909	6,027	21,150	14,905	6,245
Mens Football	10,000	7,163	2,837	7,500	6,235	1,265	8,820	7,059	1,761
Adult Softball	256,113	126,589	129,524	243,840	122,422	121,418	254,750	123,789	130,961
Tournament Fees	18,950	10,043	8,907	17,616	9,339	8,277	14,275	-	14,275
Pre-K Soccer	38,000	26,600	11,400	65,000	45,500	19,500	60,000	42,000	18,000
Youth Soccer	216,600	111,750	104,850	184,500	81,635	102,865	194,700	95,780	98,920
Traveling Soccer	169,000	133,685	35,315	170,124	149,699	20,425	221,500	196,850	24,650
Athletic Camps	115,000	82,000	33,000	99,681	67,357	32,324	102,500	73,250	29,250
Tee Ball	57,000	35,000	22,000	51,599	30,555	21,044	52,000	34,200	17,800
Co-Rec Volleyball	65,000	42,000	23,000	52,500	36,660	15,840	55,500	37,000	18,500
Youth Volleyball	44,000	17,500	26,500	45,300	19,000	26,300	46,000	19,000	27,000
Gymnasium Drop-In	5,000	2,200	2,800	5,000	2,200	2,800	5,000	2,200	2,800
Body Rhythm	72,000	64,700	7,300	71,400	68,000	3,400	74,160	69,000	5,160
Hoops & Headers	25,000	17,500	7,500	30,525	22,814	7,711	30,000	21,000	9,000
Soccer Rentals	23,080	-	23,080	22,950	-	22,950	23,400	-	23,400
Athletic Field Rentals	77,598	31,500	46,098	75,779	31,000	44,779	79,205	33,600	45,605
	$ 1,359,491	816,916	542,575	1,313,652	803,397	510,255	1,396,436	867,741	528,695

Melas Park

Activities at Melas Park are estimated to generate $360,653 in revenue and project a net profit of $70,330. 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.

The change in league format to three sessions instead of two has helped draw a few new teams for the summer and fall sessions. The Athletic staff supervises day-to-day mowing and maintenance of this facility with support of the Parks and Planning Department as needed.

	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12
Revenue					
Softball	$241,869	$250,294	$256,113	$243,840	$254,750
Tournament Fees	20,329	11,706	18,950	17,616	14,275
Gross Profit - Snack Bar	35,417	39,354	44,419	42,468	44,700
Field Rental Fees	34,435	33,311	60,678	56,729	57,605
Total Revenues	$332,050	$334,665	$380,160	$360,653	$371,330
Expense					
Salaries and Wages	102,501	100,565	99,756	87,500	100,760
Commodities	16,820	14,045	14,086	11,486	14,531
Utilities	38,482	42,652	53,293	53,433	55,296
Contractual Services	2,984	2,504	2,798	2,822	2,907
Maintenance & Repair	2,884	1,560	3,757	3,321	3,428
Program Expenses	137,103	137,793	136,632	131,761	123,789
Total Operating Expenses	$300,774	299,119	310,322	290,323	300,711
Gross Surplus/Deficit	$ 31,276	35,546	69,838	70,330	70,619

2010-15 Comprehensive Plan

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

Financial Resources and Assets

1.2 Administer the District finances in a sound and accountable fiscal manner.

- Investigate a Youth Soccer referee incentive program.

Recreational Opportunities and Facilities

2.2 Provide quality recreational programs and services, which meet the needs of all age groups, and promote a healthy lifestyle in the community.

- Develop a 5-year travel soccer Comprehensive Plan.
- Investigate feasibility of hosting an Aces Soccer Tournament.
- Develop a program for individuals to register to play softball.
- Explore T-ball age changes to include coach pitched at younger age.
- Create tournaments for adult volleyball league to utilize empty gym space.

Teamwork

4.3 Adequately train, evaluate, support and provide a qualified team to operate the business of the District at a quality level.

- Develop a Melas Park concession operations manual.
- Develop a Melas Park maintenance operations manual.
- Organize/implement youth basketball coaches training.
- Develop a training program for volunteer youth soccer coaches.

Customer-Focused Service

5.3 Continue quality customer-focused service.

- Athletic Supervisors design youth sport team formation brochure.
- Develop a parent/coach manual for youth basketball.

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities.

	Actual 2005/06	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Projected 2010/11	Proposed 2011/12
Total Operating Budget	$633,372	$733,776	$766,701	$799,846	$842,670	$803,397	$867,741
Total Participation Hours	272,671	289,355	313,632	293,516	316,637	318,220	319,811
Youth Sports Participation	9,821	10,269	10,031	9,528	9,711	9,760	9,808
Adult Sports Participation	7,306	8,434	7,408	8,127	8,694	8,737	8,781
Total Participation	17,127	18,703	17,439	17,655	18,405	18,497	18,590

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, 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 Frontier, and Pioneer Parks.

Program Budget

The program net revenue will decrease from a 2010/11 projection of $335,273 to $327,845 for the proposed 2011/12 budget.

	Budgeted 10/11			Projected 10/11			Proposed 11/12		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Children At Play	$1,085,673	836,833	248,840	1,170,877	843,306	327,571	1,176,731	853,974	322,757
Outreach	-	6,306	(6,306)	1,200	4,647	(3,447)	-	6,075	(6,075)
Safety Town	9,212	4,995	4,217	7,488	4,481	3,007	7,905	4,785	3,120
Sports	34,198	23,939	10,259	27,741	19,599	8,142	26,811	18,768	8,043
Total	$1,129,083	872,073	257,010	1,207,306	872,033	335,273	1,211,447	883,602	327,845

General Preschool

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

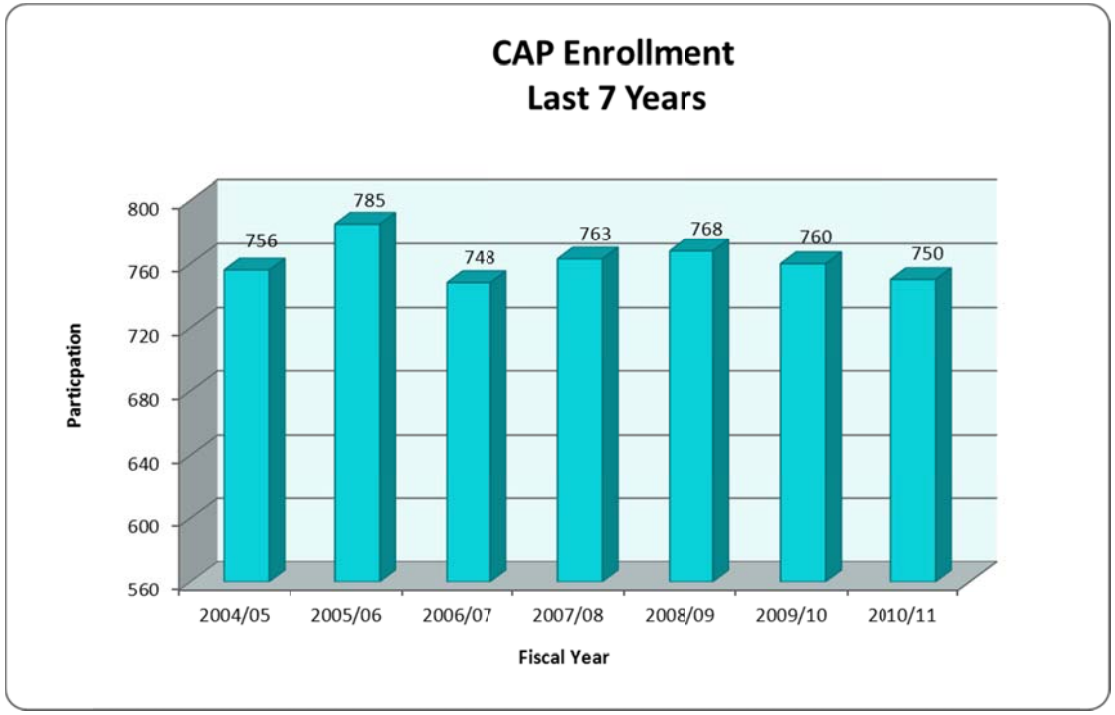
Safety Town offers guest speakers, filmstrips & movies, and a miniature village designed as a comprehensive overview of safety issues geared toward the young child. The cooperative agreement with the Palatine Park District was offered again and 33 students registered. All program evaluations indicated a 100% level of satisfaction with all aspects of the program.

Sport Camps

Pee Wee Sportsters, a contractual sport camp was held at Frontier and Pioneer Parks for ages 4-6 years old. Six 4-week sessions were offered.

Children at Play

CAP is budgeted to meet all direct and indirect costs for 2011/12 including the cost of a full-time recreation supervisor. 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.



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.

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.

2010-15 Comprehensive Plan

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

Financial Resources and Assets

1.2 Administer the District finances in a sound and accountable fiscal manner.

- Monitor pricing bi-annually on a sample of CAP food products to generate the most competitive prices in order to promote sound fiscal practice.

Recreational Opportunities and Facilities

2.2 Provide quality recreational programs and services, which meet the needs of all age groups, and promote a healthy lifestyle in the community.

- Promote healthy lifestyles for the CAP participants by offering more variety in nutritional, healthy food and drink choices for breakfast and snack.
  Provide more opportunities for active activities within the CAP program. Provide coaching to help children make good choices.

2.3 Marketing of Programs

- Create a professionally-designed bi-fold pamphlet for the CAP program. It should include basic information and can be displayed and distributed at Park District events and facilities for promotional purposes.

Leadership

3.1 Encourage staff to be actively involved in community and professional organizations.

- Incorporate annual meetings with principals at CAP sites.

Customer-Focused Service

5.3 Continue quality customer-focused service.

- Update the CAP parent manual to give it a more professional appearance.

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities.

	Actual 2005/06	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Projected 2010/11	Proposed 2011/12
Total Operating Budget	$856,743	$868,982	$892,819	$898,666	$868,459	$872,073	$872,074
Total CAP Participation Hours	327,971	343,582	346,403	344,252	339,230	340,926	342,631
Number of CAP Participants	785	748	763	768	760	750	760

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 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 for renovation in May 2003 and reopened on June 12, 2004. The renovation included the addition of an indoor family activity pool, family locker rooms, and deepening of the existing lap pool. The facility provides a year-round comprehensive swim program for all ages, along with public swim times.

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 10/11			Projected 10/11			Proposed 11/12		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Swimming Lessons	$ 407,859	221,088	186,771	418,545	217,901	200,644	402,067	223,602	178,465
Alligator Swim Team	10,533	3,200	7,333	8,456	2,973	5,483	8,500	3,000	5,500
Aqua Fitness	43,980	30,000	13,980	43,980	30,000	13,980	45,000	30,500	14,500
Muskie Swim Team	72,600	52,250	20,350	75,000	51,986	23,014	76,600	53,175	23,425
Otter Swim Team	-	-	-	-	-	-	7,980	4,835	3,145
Inter Park Swim	107,790	65,710	42,080	104,566	63,447	41,119	98,970	56,545	42,425
Water Polo	-	-	-	-	-	-	14,500	8,000	6,500
Total	$ 649,627	374,977	274,650	667,547	369,807	297,740	674,487	388,633	285,854

Aquatic program revenue for 2011/12 is proposed at $674,487 vs. projected year-end revenue for 2010/11 of $667,547. Swimming lessons continue to be a strong program area. Fee increases for 2011/12 averaged $1. These increases cover rising 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 2011/12 to increase and retain market share for this program.

School District 214 rented pool time at Olympic during the 2010/11 school year for the Hersey High School boys' and girls' swim and water polo teams. The weekly fee will remain the same for 2011/12.

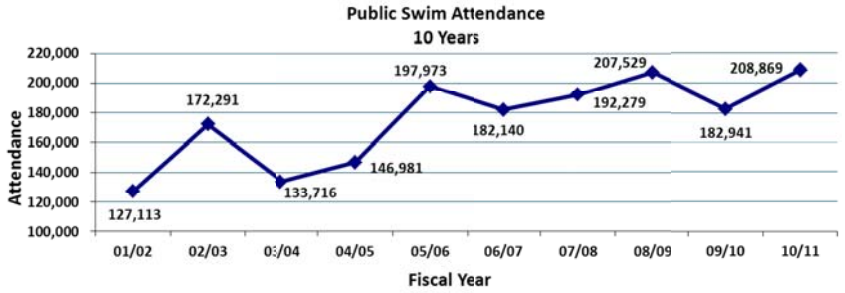
Competitive swimming continues to flourish in Arlington Heights. The Interpark swim team continued to be very popular with an enrollment of 662 – a decrease of 19 swimmers over 2009/10. This program features seven swim teams (one team at Camelot, Frontier, Pioneer, Heritage, and Olympic Pools, and two teams at Recreation). Interpark fees increased $5.00 The Muskie Swim Team program continues to be popular. Summer participation was the same as the previous year (44 swimmers), yet fall/winter enrollment soared with enrollment at an all-time high of 205 swimmers – a 17% increase over 2009/10. A two-squad format was used again this year to accommodate all swimmers. Fee increases were $5.00 for each age group. The other fall/winter team formed in 2008/09, the Arlington Otters, remained at its maximum size of 60 swimmers. This team is for the novice swimmer – much like Interpark.

Swimming Pool Operations

Summer 2010 was unseasonably hot, setting monthly records for high temperatures. According to the National Weather Service, this was the 4th hottest summer in recorded history. This had a positive impact on pool admissions and attendance. The attendance chart shows a 12.5% increase in public swim attendance.

Pool Lifeguards

Lifeguarding expenses for 2011/12 are calculated on the actual pool schedule at the swimming pools at $516,846. This is a 2% increase over the projected 2010/11 year-end budget. Salary increases, staff longevity, and additional public swim hours at all pools 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, 2010/11 pool pass sales remained constant with 2009/10. Sales were down by only 10 passes and that was for the Babysitter classification. This is a positive sign, as pass sales have been declining over the past few years.

When developing the 2011/12 aquatic budget the assumption was that weather would be more seasonable than in 2010 when the area saw extreme heat. Also in 2010, the Buffalo Grove Park District pool was closed for construction. That accounts for the increase in non-resident family pass sales. This will not be the case in 2011. Proposed revenue on daily admissions is based on 2009/10 budget numbers with no increase in daily admission rates. There is a 3% increase in 2011/12 pool pass fees.

	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12
Daily Admissions	$ 169,801	159,229	148,518	199,207	160,535
Annual Swim Pass-N.R. Family	21,518	16,652	16,515	21,084	19,180
Annual Swim Pass-N.R. Individual	6,719	6,096	5,387	5,303	5,499
Annual Swim Pass-Family	524,362	490,261	503,832	469,153	500,145
Annual Swim Pass-Individual	43,342	39,824	40,289	36,231	39,666
Annual Swim Pass-Babysitter	3,812	3,689	3,600	3,326	3,485
Public Swim Coupon Books	3,175	3,120	2,888	3,125	2,951
Pool Rentals	88,550	87,500	85,000	85,000	85,000
Total Pool Admissions	$ 861,278	806,371	806,029	822,429	816,461

2010-15 Comprehensive Plan

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

Financial Resources and Assets

1.2 Administer the District finances in a sound and accountable fiscal manner.

- Increase swim lesson program revenue by 10% over a three-year period.
- Evaluate pricing structures for Splash Parties and rental packages at Olympic Indoor Swim Center.
- Evaluate swim coaches' pay scale and pay criteria to determine salary and compensation procedures.
- Develop an equipment replacement schedule for capital expenses. Include year purchased, cost, vendor, life expectancy, and location.

Recreational Opportunities and Facilities

2.2 Provide quality recreational programs and services, which meet the needs of all age groups, and promote a healthy lifestyle in the community.

- Create an adult program at night during open swim at Recreation for summer 2011.
- Evaluate current pre-school swim lesson offerings and determine if they are meeting customers' needs.
- Increase water polo enrollment by 10% over a three-year period.
- Investigate feasibility of offering private lessons for three-year-olds.
- Expand private swim lessons into public swim times during summer and at slow times on weekdays at Olympic during school year.
- Evaluate Interpark program including staffing patterns.
- Increase summer Muskie enrollment by 10 % each season for 2011/12 and 2012/13.
- Determine if summer camps and programs that are offered in the spring program guide negatively affect summer swim lesson registration.

2.3 Marketing of Programs

- Work with Marketing Division to develop a plan to promote swim lessons.
- Increase birthday party revenue by 3% through development of a marketing program for outdoor birthday parties.

Teamwork

4.1 Maintain a work environment that facilitates a free exchange of ideas and effective problem solving.

- Work collaboratively with other program supervisors to increase programming in the lower level meeting rooms at Olympic by adding two new programs each year during 2011/12 and 2012/13.

Customer-Focused Service

5.3 Continue quality customer-focused service.

- Evaluate front desk operations at Olympic indoor Swim Center including staffing and pay scales to ensure good customer service.

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities.

	Actual 2005/06	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Projected 2010/11	Proposed 2011/12
Total Operating Budget	$1,224,226	$1,300,381	$1,145,138	$1,129,968	$1,231,773	$1,018,331	$1,043,182
Average Cost per Hour to Operate a Pool	$373	$238	$238	$252	$220	$185	$185
Cost per Capita to Operate and Maintain Pools	$16	$17	$15	$15	$16	$13	$13
Number of Pools	6	6	6	6	6	6	6
Pool Pass Sales	3,704	3,906	3,658	3,454	3,202	3,192	3,234
Public Swim Attendance	197,973	182,140	192,279	207,529	182,941	208,869	200,000
Total Participation Hours - Public Swim	395,946	364,280	384,558	415,058	369,885	417,738	400,000
Number of Classes Offered	505	478	496	542	669	685	700
Program Registrations	8,011	7,907	8,154	7,568	7,600	7,523	7,650
Total Participation Hours - Aquatic Programs	98,731	83,751	85,420	85,739	85,484	85,911	86,341

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 2011/12 budget is $193,867.

	Budgeted 10/11			Projected 10/11			Proposed 11/12		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Center Programs	$ 134,019	79,724	54,295	122,930	75,503	47,427	149,110	86,751	62,359
Great America Tickets/Ent Books	7,000	6,800	200	6,600	6,400	200	7,000	6,800	200
Outdoor Ice	-	4,247	(4,247)	-	-	-	-	3,900	(3,900)
Gymnastics	189,057	132,340	56,717	227,922	159,546	68,376	225,038	157,527	67,511
Karate	100,000	70,000	30,000	100,000	70,000	30,000	100,000	70,000	30,000
Birthday Parties	30,470	16,319	14,151	31,744	20,344	11,400	34,655	23,934	10,721
Dog Obedience	5,580	2,210	3,370	3,854	1,980	1,874	5,040	2,000	3,040
Center Special Events	15,700	7,230	8,470	23,975	12,215	11,760	23,000	12,690	10,310
Teen Programs	-	9,000	(9,000)	300	250	50	500	400	100
Garden Plots	7,399	-	7,399	7,489	-	7,489	7,399	-	7,399
Yoga	20,298	14,208	6,090	19,876	16,769	3,107	20,423	14,296	6,127
Total	$ 509,523	342,078	167,445	544,690	363,007	181,683	572,165	378,298	193,867

Net revenue from center programs for 2011/12 is higher than the 2010/11 projected. Reasons include: Center Supervisors will be increasing their center program offerings and several programs from Olympic were reclassified as Center Programs from Other Swim Programs. As a pilot program, warming shelters were not opened for the 2010/11 outdoor ice season. Not knowing if that will be successful, money was put into the 2011/12 budget for those expenses. The Teen Center is closed so no money has been allocated under Teen Programs for that purpose. Karate and Gymnastics will continue to be strong areas of revenue.

2010-15 Comprehensive Plan

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

Financial Resources and Assets

1.2 Administer the District finances in a sound and accountable fiscal manner.

- Analyze building operation at Pioneer Park to determine if current staffing best suits operation.
- Increase center program budget revenue by 10% over the next 2 years.

Recreational Opportunities and Facilities

2.2 Provide quality recreational programs and services, which meet the needs of all age groups, and promote a healthy lifestyle in the community.

- Evaluate components of the Daddy Daughter Ball to determine if changes should be made to accommodate more people while keeping prices reasonable.
- Evaluate current winter holiday programming and develop a way to accommodate more residents during holiday events.
- Work with Athletic Department to investigate feasibility of starting a floor hockey league.
- Work with Festival Committee to facilitate community Battle of the Bands at Frontier Days.
- Evaluate current spring special events and research new trends in programming to make spring special events more effective.
- Increase community center birthday parties by 15% over the next 2 years.
- Over a 2-year period, offer 4 new programs specifically geared towards girls.
- Investigate feasibility of offering a sand volleyball league.
- Investigate feasibility of putting on a 5K/10K run.
- Offer 2 new teen programs each year for the next 2 years.
- Work with preschool supervisor to create and increase District-wide preschool athletic program offerings as an adjunct to current programs.
- Increase center programming by one program each session. Emphasis will be placed on non-sports related classes.
- Evaluate summer teen pool parties and determine if the structure is valid.
- Create 4 new one-day weekend programs.
- Evaluate Fall Festival Day's, Spring Break Extravaganza, and all School's Out! camps to ensure that they're running efficiently and meeting the needs of participants.
- Take the lead while working with other center supervisors to evaluate spring candy hunts and determine if one large event would be better than several smaller events.

Recreational Opportunities and Facilities

2.3 Marketing of Programs

- Work with Marketing Division to create materials to promote the District's picnic grove rentals. The goal would be to add an additional 10 rentals District-wide.
- Work with Marketing Division to promote Community Center room rentals.

Teamwork

4.1 Maintain a work environment that facilitates a free exchange of ideas and effective problem solving.

- Work with athletic supervisors to improve current communication and evaluation process for soccer and basketball seasons. Success would be determined by how well the preparation for the upcoming seasons went.
- Develop a co-op program or programs with the other supervisors, such as the Athletics Supervisors, Cultural Arts Supervisor, and / or the Preschool Supervisor, which will benefit parks District-wide.

4.3 Adequately train, evaluate, support and provide a qualified team to operate the business of the District at a quality level.

- Evaluate training programs for current pool cashier and concession staff and revamp to address current advances in technology.

Customer-Focused Service

5.3 Continue quality customer-focused service.

- Analyze concessions operation at Pioneer Pool to determine if current hours and staffing are meeting the needs of users, as well as determining if the operation is fiscally sound.
- Analyze current building usage at Pioneer Park to determine where open times allot for additional programming. Analyze offerings to ensure variety and that all age groups are served.
- Analyze office operation at Pioneer Park to determine if current hours and staffing are meeting needs of users, as well as meeting the fiscal needs of the park district.

Stewardship

6.2 Protect and actively manage our natural resources.

- Develop energy guidelines for Pioneer Park for part-time staff to keep utility costs to a minimum.

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities.

	Actual 2005/06	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Projected 2010/11	Proposed 2011/12
Total Operating Budget	$280,790	$256,086	$326,523	$317,061	$361,562	$363,007	$378,298
Total Participation Hours	53,974	48,763	53,408	53,408	53,408	53,675	53,943
Community Center Attendance	185,215	165,082	186,812	208,638	205,248	206,274	207,306
Ice Rink Attendance	1,009	1,654	1,007	3,217	7,550	7,588	7,626
Sled Hill Attendance	381	213	1,029	1,029	1,396	1,403	1,410

Description

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. 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 2010/11 projected year-end of $246,363 to $249,093 for the proposed 2011/12 budget. The increase for can be attributed to rescheduling program time slots, minimal fee increases, increasing class maximums in Kaleidoscope Camp, and expanded marketing in all areas. Program fees and charges pay for direct program costs, plus a specified percentage per Park District policy.

	Budgeted 10/11			Projected 10/11			Proposed 11/12		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Mini Gym	$ 22,577	13,829	8,748	16,751	10,550	6,201	17,708	10,799	6,909
Preschool	183,745	135,500	48,245	181,700	129,437	52,263	183,116	130,646	52,470
Kaleidoscope Camp	104,368	68,484	35,884	88,334	54,586	33,748	91,531	56,663	34,868
General Preschool Programs	54,578	34,747	19,831	42,381	20,557	21,824	43,805	21,834	21,971
Day Camp	248,833	133,711	115,122	248,932	121,525	127,407	252,522	124,839	127,683
Camp Arlington	17,595	10,956	6,639	14,695	9,775	4,920	15,135	9,943	5,192
Total	$ 631,696	397,227	234,469	592,793	346,430	246,363	603,817	354,724	249,093

Programs are added throughout the year and many are added in response to parental suggestions and requests. New general preschool programs in 2010/11 included Music Camp, Holiday Fun, Extended Day, On My Way, Passport to Play, and Kindergarten Connection.

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.

Preschool

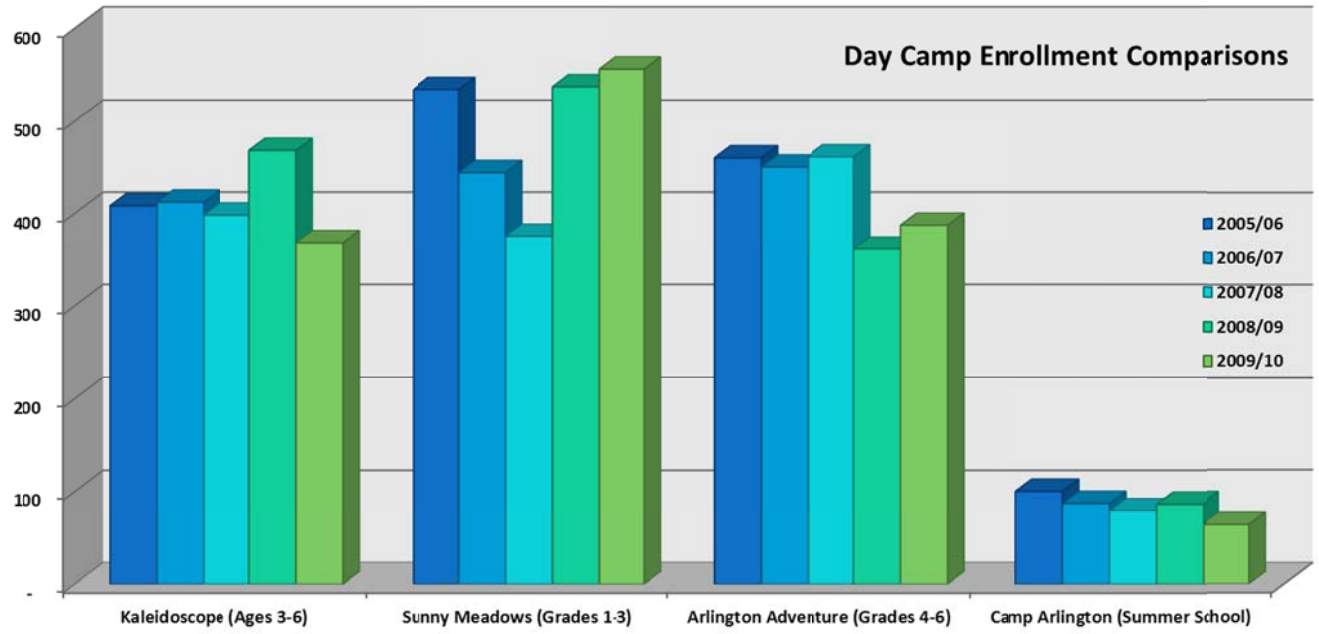
This preschool program provides a 2-day per week program for 3-year-olds, as well as a 3-day per week program for 4-year-olds. The fees for Preschool increased 2%. This increase is necessary to cover rising direct and indirect costs for this program. Cost is $5.71 per hour for the four-year-olds' program; and $6.96 per hour for the three-year-olds' program.

Day Camp

Day camp participation in 2010 increased by 6.5% (89 children) over the prior year. There were 1,375 participants in 2010/11 compared to 1,286 participants in 2009/10. The day camp fees for 2011/12 increased 2% for the main camp, as well as AM and PM extended times; Camp Arlington fees increased by 5% to compensate for this camp's increased staffing pattern. This increase makes the hourly fee $4.63 for Sunny Meadows/Arlington Adventure; $5.45 for Camp Arlington. In 2010/11, 47% of the campers stayed for before/after camp care. This is a 5% increase from the previous summer.

Kaleidoscopes Camp participation decreased 12% with 368 participants in 2010, compared to 417 in 2009. This camp's fees increased $2.

For 2010/11, overall, projected net in the Preschool/Day Camp area shows an increase of 5% over budget. Factors that contributed to the increase were: more preschool program offerings and increased day camp enrollment. Staff has increased preschool marketing with greater visibility at large special events such as Picnic in the Park, Trunk or Treat and Polar Express.



2010-15 Comprehensive Plan

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

Recreational Opportunities and Facilities

2.2 Provide quality recreational programs and services, which meet the needs of all age groups, and promote a healthy lifestyle in the community.

- Offer 2 preschool special events each year for 2 years.
- Research expanding preschool programs using home school families as a target market.
- Evaluate our day camp options (Kal Camp and Day Camp) to investigate alternative structuring options to ensure more participation. (i.e., 1-week day camp sessions or 4-week Kal camp sessions).
- Investigate what other a la carte options can be made available for day camp participants.
- Research feasibility of offering a winter break preschool academy.
- Investigate offering back to back programs or Twice as Nice programs with other Park District staff to capitalize on joint programming opportunities.

2.3 Marketing of Programs

- Increase program revenue for preschool and day camp areas by working with the Superintendent of Marketing to develop 2-year marketing plans for each area.

Leadership

3.1 Encourage staff to be actively involved in community and professional organizations.

- Evaluate preschool program with School District #25 and early childhood standards to ensure program meets Kindergarten readiness requirements.
- Investigate collaborative programming with 2 local businesses in downtown Arlington Heights to be used with preschool and or day camp programs.

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities.

	Actual 2005/06	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Projected 2010/11	Proposed 2011/12
Total Operating Budget	$469,447	410,379	416,070	440,596	396,980	346,430	354,724
Total Participation Hours	164,407	154,500	173,362	162,749	136,917	141,025	145,256
Preschool Participants	214	187	165	160	142	140	145
Day Camp Participants	1,502	1,393	1,313	1,542	1,284	1,375	1,400
General Preschool/Infant Participants	210	1,854	2,237	2,248	2,067	2,129	2,193

Description

Cultural Arts programs are held at the community centers, Administration Center Annex, and Hasbrook. The program rooms at Pioneer and the Annex, include raised wooden dance floors, ballet barres, and mirrored walls. Hasbrook features dance and arts and crafts rooms. Pioneer Park Community Center includes a dance/aerobics room (similar amenities to the Annex) and an art room. The majority of the dance classes are offered in the Annex and at Pioneer with overflow programming at Hasbrook. Art classes are offered at both Hasbrook and Pioneer. The Pioneer art room includes two computerized kilns, pottery wheels, slab roller 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, youth, adults, and families. Activities coordinated by the supervisor include outdoor summer concerts and several special events during June through August, which are held in North School Park, along with periodic events at other parks.

Program Budget

The 2010/11 program net revenue for the Cultural Arts area was budgeted at $177,244; projected net for 2010/11 is $186,756 and proposed for 2011/12 is $184,486. Program fees and charges pay for direct program costs, in addition to the specified percentage per Park District policy.

Combined net revenue for preschool, youth, and adult dance for 2010/11 was budgeted at $130,409. This area's projected net is $140,215 with a 2011/12 proposed net of $139,211. The proposed net is based on dance student participation remaining strong and maintaining budgeted recital costs. Fees in the dance area will not increase for 2011/12. Instructor hourly rates will increase for 2011/12 in an effort to maintain quality teaching. Current enrollment in dance is 859 (registration as of 2/4/11). Last year at this time, enrollment was 817. Previously enrollment was typically in the range of 700-720, however, the past two years have shown significant increases. Staff attributes the increased enrollment to quality programs, the addition of Jazz Hip/Hop classes, and gaining students from the private studios. The dance instructors are also a consistent reason the program remains popular.

	Budgeted 10/11			Projected 10/11			Proposed 11/12		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Preschool Arts & Crafts	$ 33,132	19,737	13,395	25,970	15,718	10,252	30,348	18,822	11,526
Youth Arts & Crafts	30,482	19,576	10,906	17,905	10,989	6,916	28,079	18,907	9,172
Adult Arts & Crafts	4,304	3,026	1,278	5,217	2,914	2,303	5,514	4,145	1,369
Preschool Dance	112,251	61,341	50,910	114,510	60,264	54,246	111,330	54,355	56,975
Youth Dance	116,802	61,805	54,997	133,632	69,769	63,863	130,142	68,171	61,971
Adult Dance	54,494	29,992	24,502	45,568	23,462	22,106	54,027	33,762	20,265
Community Band	-	3,000	(3,000)	-	3,000	(3,000)	-	3,000	(3,000)
Drama/Theatre	5,739	4,152	1,587	5,610	4,488	1,122	6,480	5,184	1,296
Metropolis Performing Arts	136,520	121,925	14,595	132,557	116,960	15,597	137,000	121,285	15,715
Piano	16,022	11,334	4,688	12,770	9,217	3,553	14,674	10,518	4,156
Arts Camp	35,350	17,504	17,846	38,912	17,613	21,299	37,866	18,662	19,204
Special Events	9,500	23,960	(14,460)	11,180	22,681	(11,501)	8,787	22,950	(14,163)
Total	$ 554,596	377,352	177,244	543,831	357,075	186,756	564,247	379,761	184,486

2010 Special Events

Sixteen concerts were held at North School Park and Centennial Park in the summer of 2010, with 3,975 people in attendance, compared to 4,310 participants in 2009. One concert was canceled due to inclement weather, which impacted 2010 participation. The Park District funded these activities. The 2010 schedule offered Sunday evening concerts, Wednesday Community Band concerts, a concert at Centennial Park, several military band concerts and the Tuesday children's lunchtime program held in North School Park. The Tuesday lunchtime series maintains its popularity with 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 2,500 participants and National Night Out with 2,500 participants. Trunk or Treat, a Halloween event that involved local businesses, brought 1,600 participants to the Village Public Works Building (1,000 participants in 2009). Other special events brought thousands of visitors to the park including the Annual Art Guild Art Fair, Autumn Harvest Fest, and Tree Lighting Ceremony. Various rentals were held in North School Park/program room such as weddings, church services, and photography. In 2010, three weddings were held in the Park.

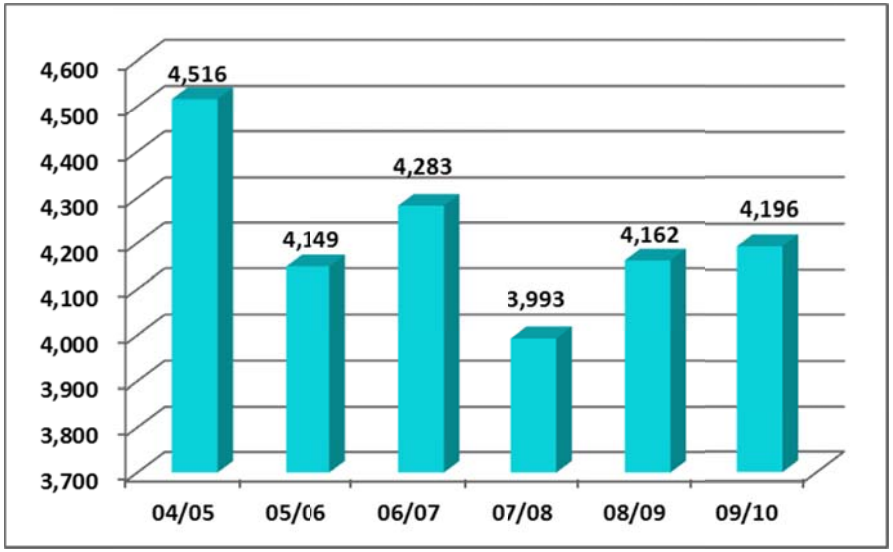
Dance and Cultural Arts

Five-year participation in the cultural arts area remains sound. See graph below identifying participation of 4,196 in 2009/10 compared to 4,162 in 2008/09. Staff continues efforts to improve art and drama class participation. With dance enrollment strong; the overall participation has increased in FY2009/10. Staff remains optimistic regarding art programming; non-resident fees are not assessed to this area in order to attempt to increase participation, which will allow more classes to be offered to our residents.

The winter/spring 18-week session of dance concludes with the annual recital in May. The 2010 recital was held at St. Viator's High School. A total of 818 students participated in the recital. The theme for 2010 was "Life's a Dance" with over 4,700 parents, relatives, and friends in attendance.

The 2010 summer Arts Alive camp had 348 participants compared to 372 in 2009. The winter version of Arts Alive 2010 had 112 participants vs. 106 in 2009.

In cooperation with The Metropolis Performing Arts Centre, the Park District offers several performance camps including Curtains Up! and Lights Up. In 2010 participation was 277. Participation has increased with the addition of camps and sessions. The Park District also advertises various Metropolis classes seasonally and shares in a portion of the revenue. This partnership continues to be successful for both agencies.



2010-15 Comprehensive Plan

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

Recreational Opportunities and Facilities

2.2 Provide quality recreational programs and services, which meet the needs of all age groups, and promote a healthy lifestyle in the community.

- Develop a curriculum/update class syllabus for dance programs to promote instructional consistency.
- Develop a plan of action for Preschool art program in conjunction with Preschool/Camp Supervisor to offer consistent programs and avoid duplication of preschool classes.
- Evaluate area dance studios (both Park District and private) to compare offerings.

Teamwork

4.1 Maintain a work environment that facilitates a free exchange of ideas and effective problem solving.

- Develop an annual job responsibility timeline for the Cultural Arts position including events, order dates, programming dates, etc.

Customer-Focused Service

5.3 Continue quality customer-focused service.

- Develop a dance survey questionnaire to evaluate the program and needs of dance participants. Provide an analysis report.
- Develop an e-mail database for art and dance parents/ participants and develop a timeline to update dance and art website pages to provide increased communication.
- Develop event guidelines and marketing plan for art parties at Pioneer Park.
- Evaluate both the Art program offerings and marketing plan for this area. Include an analysis of past year's programs offered and cancellations per session.

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities.

	Actual 2005/06	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Projected 2010/11	Proposed 2011/12
Total Operating Budget	$342,478	$345,863	$391,230	$365,240	$391,230	$357,075	$379,761
Total Participation Hours	32,318	46,036	27,703	33,838	59,308	59,500	59,750
Visual Arts Participants	856	1,043	1,021	952	775	783	791
Arts Alive Camp	382	420	441	429	478	483	488
Performing Arts Participants	3,293	3,240	2,972	3,210	3,421	3,455	3,490
Special Events Participation	22,305	19,836	24,455	22,360	24,375	25,594	26,873

**Starting in 2008/09 added Metropolis, Arts Alive, and Dance Camp, 2009/10 additional Metropolis programming.*

Description

At the Arlington Heights Senior Center, active older adults have the opportunity to exercise with classes like Zumba Gold, Pilates, Trim Time, Tai Chi and Yoga. Other offerings include bridge, a variety of arts and crafts programs, dance classes, a tour club, and wood shop. The Senior Center is a cooperative venture of the Village of Arlington Heights, Park District and seven other agencies that provide service to older adult citizens of the community.

Senior Programs

Senior program revenue was budgeted to net $87,750 in 2010/11, the projected net is $94,450, and the proposed 2011/12 budget is $94,700. 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, trips, and special events on Monday through Friday in addition to evening and weekend programming. The evening and weekend offerings vary by season, instructor availability, and trends. Morning classes, the Arlington Athletic Club, and the Gift Store, are available on Saturdays except during the summer season. Staff worked with the Village to open the building two evenings per week in 2008/09 with main office staffing provided by the Village. This partnership continued in 2010/11. As a result, the Park District noted an increase in evening attendance in programs, the Athletic Club, and the Gift Store.

Fun and Fit Aerobics and Strength Training classes are offered daily with participants ranging in age from 50-90. The Athletic Club membership was 228 in 2009 vs. 230 in 2010.

The Wood Shop continues to be a programming challenge for staff. Those who utilize the shop are satisfied patrons. Beginning in May 2007 the Park District staff, in conjunction with Village Senior Center staff, began an extensive marketing program for the Wood Shop, which continued into 2010/11.

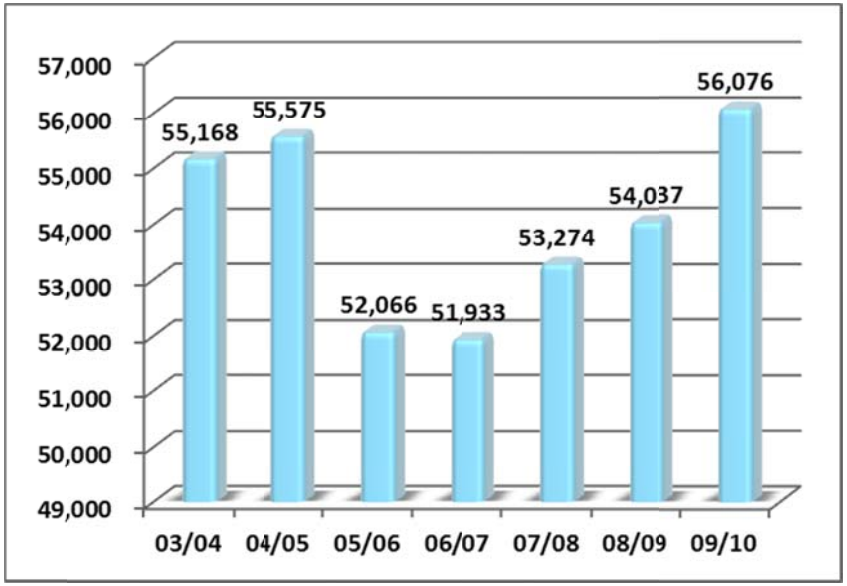
Staff has documented a slight increase in activity, punch pass sales, shop classes, and overall shop attendance.

	Budgeted 10/11			Projected 10/11			Proposed 11/12		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Senior Fitness & Athletics	$ 58,000	33,000	25,000	58,000	33,000	25,000	61,600	34,600	27,000
Health Center Membership	33,400	13,400	20,000	34,000	13,400	20,600	37,500	16,500	21,000
Bridge	13,000	7,400	5,600	15,000	7,900	7,100	16,500	9,100	7,400
Performing Arts	5,600	3,100	2,500	5,600	3,100	2,500	5,800	3,100	2,700
Line Dance	28,700	19,700	9,000	27,000	19,200	7,800	29,700	20,200	9,500
Oil Painting	4,500	3,200	1,300	4,500	3,200	1,300	5,000	3,350	1,650
Water Colors	7,600	6,000	1,600	7,600	6,000	1,600	8,100	6,300	1,800
Crafts	8,300	4,800	3,500	8,300	4,800	3,500	8,500	4,800	3,700
Woodcarving	3,400	100	3,300	3,400	100	3,300	3,550	150	3,400
Woodshop	1,600	3,600	(2,000)	4,400	4,400	-	2,000	3,900	(1,900)
No Fee Programs	-	1,800	(1,800)	-	1,800	(1,800)	-	1,800	(1,800)
Trips	271,700	240,450	31,250	246,850	211,800	35,050	265,850	234,100	31,750
Other Senior Programs	35,500	47,000	(11,500)	35,500	47,000	(11,500)	38,800	50,300	(11,500)
Total	$ 471,300	383,550	87,750	450,150	355,700	94,450	482,900	388,200	94,700

Program Participation

In 2010, the Senior Center celebrated twelve years at its present location. Attendance has increased as shown by comparing the graph from 2008/09 to 2009/10. It is the vision of our staff to embrace possibility, think innovatively, excel in customer service/hospitality, and become trailblazers in the industry. An ageless approach to programming allows patrons to experiment and gravitate toward their own concept of leisure and recreation.

One programming challenge is competition in the new senior adult real estate market, which offers many housing choices for those ready to retire. More people are downsizing and choosing to stay in the local area after retirement. 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 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12
Revenue					
Gift Shop Revenues	$ 6,873	6,986	5,800	5,800	6,000
Senior Programs	444,547	461,325	471,300	450,150	482,900
Total Operating Revenue	451,420	468,311	477,100	455,950	488,900
Expense					
Salaries and Wages	42,637	43,316	49,400	48,000	49,900
Commodities	5,002	5,488	6,000	6,000	7,200
Utilities	3,730	3,553	3,500	3,600	4,000
Contractual Services	6,011	7,545	8,900	8,900	9,000
Maintenance and Repairs	1,439	1,358	1,600	1,600	1,800
Senior Programs	351,284	352,060	383,550	355,700	388,200
Total Operating Expenses	410,103	413,320	452,950	423,800	460,100
Operating Totals					
Total Revenues	451,420	468,311	477,100	455,950	488,900
Total Expenses	410,103	413,320	452,950	423,800	460,100
Gross Surplus/Deficit	$41,317	54,991	24,150	32,150	28,800

Senior Center Operations

The actual year-end net for 2008/09 and 2009/10 reflected a positive position and is projected to do the same in 2010/11. Several major sponsors include Village Bank and Trust ($3,900), Harris Bank ($4,000), the Lutheran Home ($6,500), Home Instead Senior Care ($3,000), Sunrise Senior Living ($3,000), and Toscana Italian Restaurant ($900).

Administrative & clerical costs at the center have increased as evening and Saturday hours are maintained. Staff analyzes the percentage over direct costs to cover the increasing indirect costs to operate programs. Staff has maintained some fees and slightly increased other fees in order to offer quality programs and instructors and meet the appropriate percentage over direct costs.

The Gift Shop operation is anticipated to net $5,800 in 2010/11. Cards, gift items and miscellaneous craft items are for sale in the store.

2010-15 Comprehensive Plan

The Park District's Comprehensive Plan includes statements of goals, strategic initiatives, and action steps, which provide the framework for planning recommendations, policies, and future projects and actions. Listed below are the action steps that will be undertaken at the Senior Center in order to advance the overall goals of the Park District.

Financial Resources and Assets

1.2 Administer the District finances in a sound and accountable fiscal manner.

- Identify one new potential business partner and prepare a plan regarding Park District Senior Sponsorship. Document results in a report to the Recreation Superintendent.

Leadership

3.1 Encourage staff to be actively involved in community and professional organizations.

- Develop a thirty-minute presentation format to promote the Over Fifty Active Adult Program at the Senior Center. Make the presentation geared toward current activities and immediate involvement.

Teamwork

4.1 Maintain a work environment that facilitates a free exchange of ideas and effective problem solving.

- Develop a plan to cross-train program assistants, tour and front desk staff to increase morale, expand staff knowledge regarding job responsibilities, and provide backup for various positions.
- Prioritize instructor education and programming, plan to budget specific dollars to train and educate instructors to obtain advanced industry certification/continuing education and advertise qualifications to our patrons.

Customer-Focused Service

5.3 Continue quality customer-focused service.

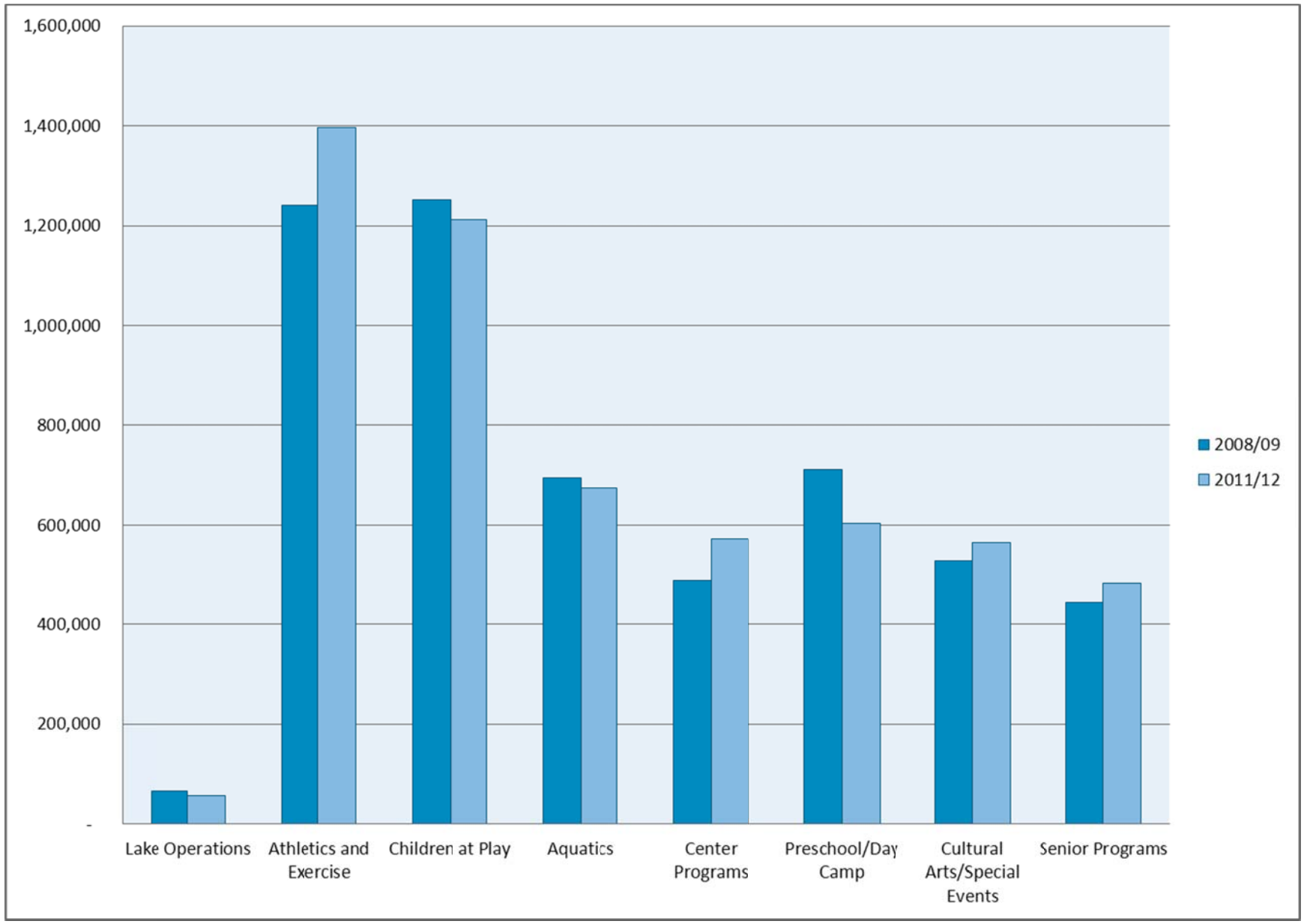
- Revise "Over Fifty Active Adult" recreation brochure as a marketing tool for general promotion at the center, in the community, and at district-wide events.
- Design a "Get Connected" promotional campaign to increase the number of seniors currently on the Park District e-newsletter database.

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities.

	Actual 2005/06	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Projected 2010/11	Proposed 2011/12
Total Operating Budget	$381,778	$384,821	$376,024	$410,103	$413,320	$423,800	$460,100
Total Participation Hours	111,773	113,114	104,120	116,721	117,088	117,673	118,262
Number of Programs	2,386	2,280	2,554	2,565	2,640	2,653	2,666
Program Attendance	52,066	51,933	53,274	54,037	56,076	56,356	56,638
Tours Offered	55	52	52	51	50	50	51
Tour Attendance	2,512	2,589	1,878	2,055	2,028	2,038	2,048
Arlington Athletic Club Members	186	200	223	228	209	230	232

2008/09 vs. 2011/12



Arlington Heights Park District

2011/12 Annual Operating Budget — **Program Analysis - Recreation Fund**

	Programs	Budgeted 10/11 Revenue	Budgeted 10/11 Expense	Budgeted 10/11 Net	Projected 10/11 Revenue	Projected 10/11 Expense	Projected 10/11 Net	Proposed 11/12 Revenue	Proposed 11/12 Expense	Proposed 11/12 Net
Lake Operations										
90	Adult Sailing	2,000	800	1,200	2,677	2,250	427	2,500	1,800	700
91	Boat Rentals	15,000	-	15,000	17,317	-	17,317	15,500	-	15,500
92	Boat Storage	5,300	-	5,300	5,625	-	5,625	5,750	-	5,750
95	Youth Sailing	34,500	23,500	11,000	34,385	26,031	8,354	34,500	26,000	8,500
	Total	56,800	24,300	32,500	60,004	28,281	31,723	58,250	27,800	30,450
Athletics and Exercise										
400	Boy's Basketball	77,100	45,937	31,163	77,100	45,937	31,163	78,076	47,315	30,761
401	Girl's Basketball	32,390	17,770	14,620	34,782	19,648	15,134	35,200	19,268	15,932
404	Men's Basketball	36,960	29,889	7,071	37,520	30,487	7,033	40,200	31,525	8,675
410	High School Baseball	20,700	15,090	5,610	20,936	14,909	6,027	21,150	14,905	6,245
415	Mens Football	10,000	7,163	2,837	7,500	6,235	1,265	8,820	7,059	1,761
435	Adult Softball	256,113	126,589	129,524	243,840	122,422	121,418	254,750	123,789	130,961
437	Tournament Fees	18,950	10,043	8,907	17,616	9,339	8,277	14,275	-	14,275
439	Pre-K Soccer	38,000	26,600	11,400	65,000	45,500	19,500	60,000	42,000	18,000
440	Youth Soccer	216,600	111,750	104,850	184,500	81,635	102,865	194,700	95,780	98,920
445	Traveling Soccer	169,000	133,685	35,315	170,124	149,699	20,425	221,500	196,850	24,650
451	Athletic Camps	115,000	82,000	33,000	99,681	67,357	32,324	102,500	73,250	29,250
455	Tee Ball	57,000	35,000	22,000	51,599	30,555	21,044	52,000	34,200	17,800
480	Co-Rec Volleyball	65,000	42,000	23,000	52,500	36,660	15,840	55,500	37,000	18,500
483	Youth Volleyball	44,000	17,500	26,500	45,300	19,000	26,300	46,000	19,000	27,000
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	72,000	64,700	7,300	71,400	68,000	3,400	74,160	69,000	5,160
540	Hoops & Headers	25,000	17,500	7,500	30,525	22,814	7,711	30,000	21,000	9,000
597	Soccer Rentals	23,080	-	23,080	22,950	-	22,950	23,400	-	23,400
598	Athletic Field Rentals	77,598	31,500	46,098	75,779	31,000	44,779	79,205	33,600	45,605
	Total	1,359,491	816,916	542,575	1,313,652	803,397	510,255	1,396,436	867,741	528,695
CAP - Children at Play										
997	Children At Play	1,085,673	836,833	248,840	1,170,877	843,306	327,571	1,176,731	853,974	322,757
980	Outreach	-	6,306	(6,306)	1,200	4,647	(3,447)	-	6,075	(6,075)
630	Safety Town	9,212	4,995	4,217	7,488	4,481	3,007	7,905	4,785	3,120
680	Sports	34,198	23,939	10,259	27,741	19,599	8,142	26,811	18,768	8,043
	Total	1,129,083	872,073	257,010	1,207,306	872,033	335,273	1,211,447	883,602	327,845
Athletics, CAP & Lake Arlington		2,545,374	1,713,289	832,085	2,580,962	1,703,711	877,251	2,666,133	1,779,143	886,990

Arlington Heights Park District

2011/12 Annual Operating Budget — **Program Analysis - Recreation Fund**

	Programs	Budgeted 10/11 Revenue	Budgeted 10/11 Expense	Budgeted 10/11 Net	Projected 10/11 Revenue	Projected 10/11 Expense	Projected 10/11 Net	Proposed 11/12 Revenue	Proposed 11/12 Expense	Proposed 11/12 Net
Aquatics										
100	Swimming Lessons	407,859	221,088	186,771	418,545	217,901	200,644	402,067	223,602	178,465
150	Alligator Swim Team	10,533	3,200	7,333	8,456	2,973	5,483	8,500	3,000	5,500
155	Aqua Fitness	43,980	30,000	13,980	43,980	30,000	13,980	45,000	30,500	14,500
175	Muskie Swim Team	72,600	52,250	20,350	75,000	51,986	23,014	76,600	53,175	23,425
176	Otter Swim Team	-	-	-	-	-	-	7,980	4,835	3,145
180	Inter Park Swim	107,790	65,710	42,080	104,566	63,447	41,119	98,970	56,545	42,425
185	Water Polo	-	-	-	-	-	-	14,500	8,000	6,500
199	Other Swim Programs	6,865	2,729	4,136	17,000	3,500	13,500	20,870	8,976	11,894
	Total	649,627	374,977	274,650	667,547	369,807	297,740	674,487	388,633	285,854
Center Programs										
200	Center Programs	134,019	79,724	54,295	122,930	75,503	47,427	149,110	86,751	62,359
201	Great America Tickets/Ent Books	7,000	6,800	200	6,600	6,400	200	7,000	6,800	200
205	Outdoor Ice	-	4,247	(4,247)	-	-	-	-	3,900	(3,900)
510	Gymnastics	189,057	132,340	56,717	227,922	159,546	68,376	225,038	157,527	67,511
520	Karate	100,000	70,000	30,000	100,000	70,000	30,000	100,000	70,000	30,000
900	Birthday Parties	30,470	16,319	14,151	31,744	20,344	11,400	34,655	23,934	10,721
930	Dog Obedience	5,580	2,210	3,370	3,854	1,980	1,874	5,040	2,000	3,040
941	Center Special Events	15,700	7,230	8,470	23,975	12,215	11,760	23,000	12,690	10,310
945	Teen Programs	-	9,000	(9,000)	300	250	50	500	400	100
955	Garden Plots	7,399	-	7,399	7,489	-	7,489	7,399	-	7,399
975	Yoga	20,298	14,208	6,090	19,876	16,769	3,107	20,423	14,296	6,127
	Total	509,523	342,078	167,445	544,690	363,007	181,683	572,165	378,298	193,867
Preschool/Day Camp										
600	Mini Gym	22,577	13,829	8,748	16,751	10,550	6,201	17,708	10,799	6,909
620	Preschool	183,745	135,500	48,245	181,700	129,437	52,263	183,116	130,646	52,470
640	Kaleidoscope Camp	104,368	68,484	35,884	88,334	54,586	33,748	91,531	56,663	34,868
650	General Preschool Programs	54,578	34,747	19,831	42,381	20,557	21,824	43,805	21,834	21,971
925	Day Camp	248,833	133,711	115,122	248,932	121,525	127,407	252,522	124,839	127,683
928	Camp Arlington	17,595	10,956	6,639	14,695	9,775	4,920	15,135	9,943	5,192
	Total	631,696	397,227	234,469	592,793	346,430	246,363	603,817	354,724	249,093
Aquatics, Centers & Preschool/Daycamp		1,790,846	1,114,282	676,564	1,805,030	1,079,244	725,786	1,850,469	1,121,655	728,814

Arlington Heights Park District

2011/12 Annual Operating Budget — **Program Analysis - Recreation Fund**

Programs		Budgeted 10/11			Projected 10/11			Proposed 11/12		
		Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Cultural Arts/Special Events										
300	Preschool Arts & Crafts	33,132	19,737	13,395	25,970	15,718	10,252	30,348	18,822	11,526
325	Youth Arts & Crafts	30,482	19,576	10,906	17,905	10,989	6,916	28,079	18,907	9,172
350	Adult Arts & Crafts	4,304	3,026	1,278	5,217	2,914	2,303	5,514	4,145	1,369
700	Preschool Dance	112,251	61,341	50,910	114,510	60,264	54,246	111,330	54,355	56,975
725	Youth Dance	116,802	61,805	54,997	133,632	69,769	63,863	130,142	68,171	61,971
750	Adult Dance	54,494	29,992	24,502	45,568	23,462	22,106	54,027	33,762	20,265
775	Community Band	-	3,000	(3,000)	-	3,000	(3,000)	-	3,000	(3,000)
776	Drama/Theatre	5,739	4,152	1,587	5,610	4,488	1,122	6,480	5,184	1,296
780	Metropolis Performing Arts	136,520	121,925	14,595	132,557	116,960	15,597	137,000	121,285	15,715
799	Piano	16,022	11,334	4,688	12,770	9,217	3,553	14,674	10,518	4,156
920	Arts Camp	35,350	17,504	17,846	38,912	17,613	21,299	37,866	18,662	19,204
940	Special Events	9,500	23,960	(14,460)	11,180	22,681	(11,501)	8,787	22,950	(14,163)
	Total	554,596	377,352	177,244	543,831	357,075	186,756	564,247	379,761	184,486
Senior Programs										
800	Senior Fitness & Athletics	58,000	33,000	25,000	58,000	33,000	25,000	61,600	34,600	27,000
803	Health Center Membership	33,400	13,400	20,000	34,000	13,400	20,600	37,500	16,500	21,000
804	Bridge	13,000	7,400	5,600	15,000	7,900	7,100	16,500	9,100	7,400
805	Performing Arts	5,600	3,100	2,500	5,600	3,100	2,500	5,800	3,100	2,700
807	Line Dance	28,700	19,700	9,000	27,000	19,200	7,800	29,700	20,200	9,500
820	Oil Painting	4,500	3,200	1,300	4,500	3,200	1,300	5,000	3,350	1,650
830	Water Colors	7,600	6,000	1,600	7,600	6,000	1,600	8,100	6,300	1,800
835	Crafts	8,300	4,800	3,500	8,300	4,800	3,500	8,500	4,800	3,700
840	Woodcarving	3,400	100	3,300	3,400	100	3,300	3,550	150	3,400
843	Woodshop	1,600	3,600	(2,000)	4,400	4,400	-	2,000	3,900	(1,900)
845	No Fee Programs	-	1,800	(1,800)	-	1,800	(1,800)	-	1,800	(1,800)
860	Trips	271,700	240,450	31,250	246,850	211,800	35,050	265,850	234,100	31,750
899	Other Senior Programs	35,500	47,000	(11,500)	35,500	47,000	(11,500)	38,800	50,300	(11,500)
	Total	471,300	383,550	87,750	450,150	355,700	94,450	482,900	388,200	94,700
Cultural Arts & Senior Programs		1,025,896	760,902	264,994	993,981	712,775	281,206	1,047,147	767,961	279,186

Arlington Heights Park District

2011/12 Annual Operating Budget — **Program Analysis - Recreation Fund**

Programs	Budgeted 10/11			Projected 10/11			Proposed 11/12		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Summary by Program Category									
Lake Operations	56,800	24,300	32,500	60,004	28,281	31,723	58,250	27,800	30,450
Athletics & Exercise	1,359,491	816,916	542,575	1,313,652	803,397	510,255	1,396,436	867,741	528,695
Children At Play	1,129,083	872,073	257,010	1,207,306	872,033	335,273	1,211,447	883,602	327,845
Aquatics	649,627	374,977	274,650	667,547	369,807	297,740	674,487	388,633	285,854
Center Programs	509,523	342,078	167,445	544,690	363,007	181,683	572,165	378,298	193,867
Preschool/Day Camp	631,696	397,227	234,469	592,793	346,430	246,363	603,817	354,724	249,093
Cultural Arts/Special Events	554,596	377,352	177,244	543,831	357,075	186,756	564,247	379,761	184,486
Senior Programs	471,300	383,550	87,750	450,150	355,700	94,450	482,900	388,200	94,700
Total - All Programs	5,362,116	3,588,473	1,773,643	5,379,973	3,495,730	1,884,243	5,563,749	3,668,759	1,894,990
Summary by Superintendent									
Athletics, CAP & Lake Arlington	2,545,374	1,713,289	832,085	2,580,962	1,703,711	877,251	2,666,133	1,779,143	886,990
Aquatics, Centers & Preschool/Daycamp	1,790,846	1,114,282	676,564	1,805,030	1,079,244	725,786	1,850,469	1,121,655	728,814
Cultural Arts & Senior Programs	1,025,896	760,902	264,994	993,981	712,775	281,206	1,047,147	767,961	279,186
Total - All Programs	5,362,116	3,588,473	1,773,643	5,379,973	3,495,730	1,884,243	5,563,749	3,668,759	1,894,990

Capital Improvement Plan

Six-Year Capital Improvement Plan 196-201
Capital Improvement Plan Summary..... 202-203
Capital Projects – Multiple Year Overview 204-216
Capital Projects Presentation – February 22, 2011 217-238

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 six-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).

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 will be submitting a grant request for a $400,000 grant for the master plan improvements at Frontier 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.

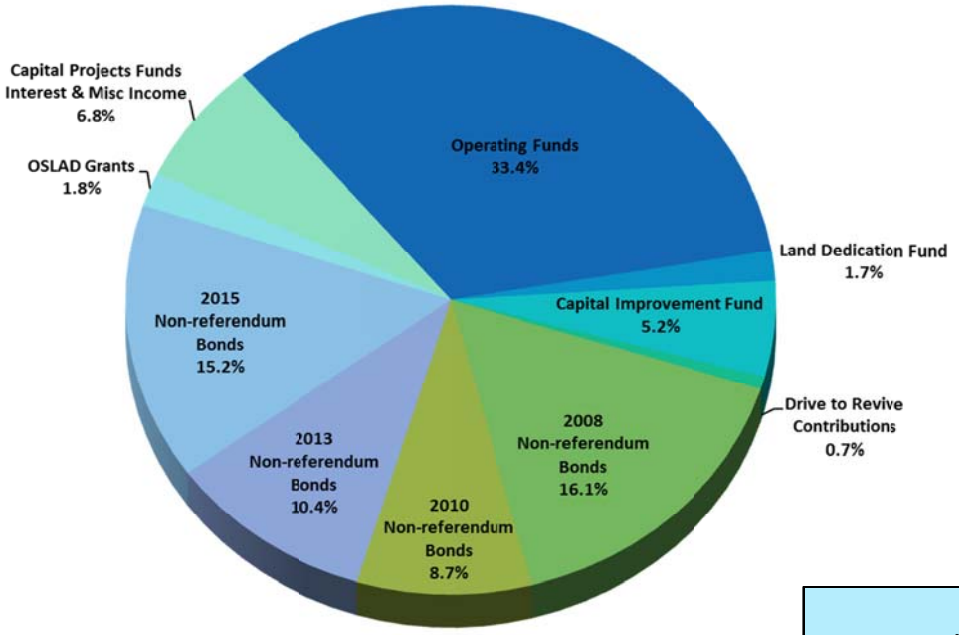
Non-Referendum Limited General Obligation Park Bonds are bonds that are secured by the full faith and credit of the issuer. General obligation bonds, issued by local units of government, are secured by a pledge of the issuer's property taxing power. The legal debt limit for non-referendum bonds is .575% of assessed valuation ($19 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. In 2010, legislation was passed that will allow this number to increase by the CPI in subsequent years.

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 2010, the Park District issued $1.9 million in general obligation park bonds for the funding of three years of the capital improvement plan.

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 ($100 million) for total debt including referendum and non-referendum bonds. The Park District has approximately $70 million in legal debt margin.

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

Funding Sources - Percent of Total

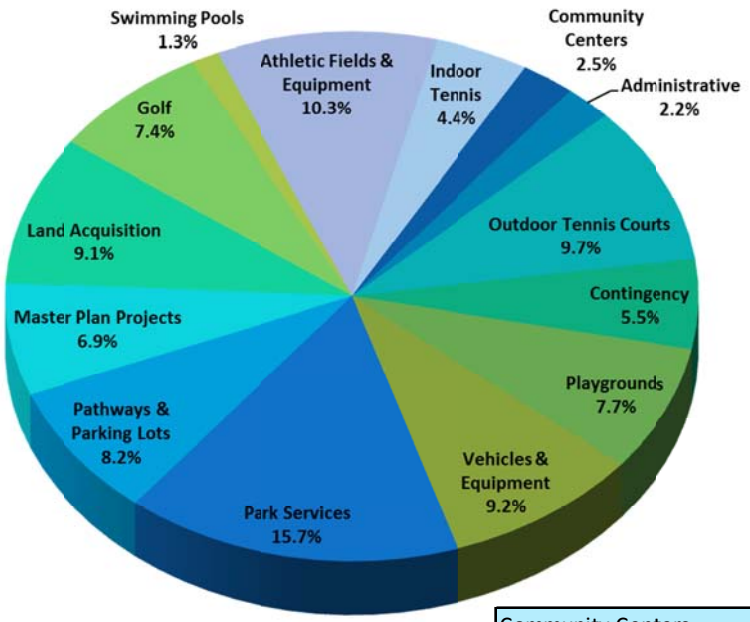


Funding Sources - Amount by Fiscal Year

	Total Amount	Estimated 2010/11 Phase 10	2011/12 Phase 11	2012/13 Phase 12	2013/14 Phase 13	2014/15 Phase 14	2015/16 Phase 15	2016/17 Phase 16
Operating Funds	$ 7,341,192	561,567	2,417,575	761,800	957,350	962,900	851,000	829,000
Land Dedication Fund	362,925	-	147,875	22,000	23,500	140,050	20,000	9,500
Capital Improvement Fund	1,150,000	-	1,150,000	-	-	-	-	-
Drive to Revive Contributions	150,000	-	120,000	30,000	-	-	-	-
2008 Non-referendum Bonds	3,526,095	2,022,588	1,503,507	-	-	-	-	-
2010 Non-referendum Bonds	1,911,000	-	384,093	1,526,907	-	-	-	-
2013 Non-referendum Bonds	2,278,500	-	-	272,500	2,006,000	-	-	-
2015 Non-referendum Bonds	3,336,295	-	-	-	-	1,943,200	583,550	809,545
OSLAD Grants	400,000	-	-	400,000	-	-	-	-
Capital Projects Funds Interest & Misc Income	1,504,048	275,000	250,000	233,143	225,800	225,000	171,150	123,955
Total Funding Sources	$ 21,960,055	2,859,155	5,973,050	3,246,350	3,212,650	3,271,150	1,625,700	1,772,000

The pie chart presents the percentage for each major project category, while the table represents the six-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 2010/11 Phase 10	2011/12 Phase 11	2012/13 Phase 12	2013/14 Phase 13	2014/15 Phase 14	2015/16 Phase 15	2016/17 Phase 16
Community Centers	$ 548,000	47,500	24,500	93,500	29,000	322,500	15,500	15,500
Administrative	482,500	166,500	66,000	90,000	40,000	40,000	40,000	40,000
Outdoor Tennis Courts	2,128,950	201,000	375,900	660,000	331,700	153,500	44,350	362,500
Contingency	1,200,000	-	200,000	200,000	200,000	200,000	200,000	200,000
Playgrounds	1,696,807	184,807	431,150	89,200	212,250	255,750	203,650	320,000
Vehicles & Equipment	2,013,960	274,460	294,500	314,000	303,000	284,000	277,000	267,000
Park Services	3,445,457	1,070,057	351,100	383,300	616,900	644,900	213,700	165,500
Pathways & Parking Lots	1,797,565	168,615	260,900	435,150	542,800	343,100	41,000	6,000
Master Plan Projects	1,505,000	-	1,505,000	-	-	-	-	-
Land Acquisition	2,000,000	200,000	300,000	300,000	300,000	300,000	300,000	300,000
Golf	1,625,500	323,000	373,000	244,500	299,000	237,000	126,000	23,000
Swimming Pools	283,970	71,770	17,200	18,500	12,500	139,000	12,500	12,500
Athletic Fields & Equipment	2,265,900	92,000	1,679,800	213,200	66,500	94,400	60,000	60,000
Indoor Tennis	966,446	59,446	94,000	205,000	259,000	257,000	92,000	-
Total Funding Uses	$ 21,960,055	2,859,155	5,973,050	3,246,350	3,212,650	3,271,150	1,625,700	1,772,000

The following chart summarizes the major projects anticipated for fiscal year 2011/12:

Frontier Park Master Plan Phase 1	$1,505,000
Turf Infields - Melas Park	1,000,000
Synthetic Turf Cooperative	600,000
Land Acquisition	300,000
District-Wide Fleet Replacement	294,500
Renovate Centennial Park Tennis Courts	249,600
Contingency	200,000
Parking Lot Renovation at Centennial Park	154,000
Evergreen Park Playground Renovation	150,500
ALGC Clubhouse Heat/Air Roof Units	133,000
Recreation Park Playground Renovation	123,650
Memorial Park Improvemnents	120,000
Park Improvements under $100,000	1,142,800
	$5,973,050

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.

Impact of Capital Plan Projects on the Operating Budget

A majority of the capital projects for the District are for the redevelopment of existing parks or repairs to existing structures that have a minimal impact on operating expenses. However, large-scale facility development and expansion and technology system upgrades typically do have an impact on operating expenses.

Capital Improvement plan projects are likely to lead to a reduction in long-term operating expenses. Scheduled replacement of the older mechanical systems in the Capital Plan with high efficiency equipment should reduce energy consumption and maintenance expenses

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 six years have remained relatively constant in relation to the cost and nature of assets maintained.

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

Table of Contents

Proposed Projects				Estimated	Proposed					
				2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
CP#	Park	Project Description	Amount	Phase 10	Phase 11	Phase 12	Phase 13	Phase 14	Phase 15	Phase 16
4625	Frontier	Phase 1 Master Plan Renovations	1,505,000	-	1,505,000	-	-	-	-	-
4472	Melas	Turf Infields	1,000,000	-	1,000,000	-	-	-	-	-
4694	Undesignated	Synthetic Turf Cooperative	600,000	-	600,000	-	-	-	-	-
4372	Centennial	Renovate Tennis Courts	249,600	-	249,600	-	-	-	-	-
4257	Undesignated	Contingency	1,200,000	-	200,000	200,000	200,000	200,000	200,000	200,000
4373	Centennial	Parking Lot Renovation	154,000	-	154,000	-	-	-	-	-
4380	Evergreen	Playground Replacement	150,500	-	150,500	-	-	-	-	-
4364	Arlington Lakes Golf Club	Replace Clubhouse Heat/Air Roof Units	133,000	-	133,000	-	-	-	-	-
4422	Recreation	Playground Replacement	123,650	-	123,650	-	-	-	-	-
4530	Memorial Park	Park Improvements	120,000	-	120,000	-	-	-	-	-
3926	Forest View Racquet & Fitness Club	Outdoor Tennis Improvements/Paddle Tennis	600,000	-	-	600,000	-	-	-	-
4305	Camelot	Pathway Renovations	215,650	-	-	215,650	-	-	-	-
4432	Willow	Walking Bridge Replacement	110,000	-	-	110,000	-	-	-	-
3235	Arlington Lakes Golf Club	Pathway Paving	180,000	-	-	60,000	60,000	60,000	-	-
4104	Recreation	Pathway Improvements	189,800	-	-	5,000	184,800	-	-	-
4316	Raven	Renovate Tennis Courts	290,000	-	-	-	290,000	-	-	-
4460	Carousel	Playground Replacement	120,000	-	-	-	120,000	-	-	-
4114	Volz	Renovate Tennis and Basketball Courts	143,000	-	-	-	3,000	140,000	-	-
4505	Davis Street II	Davis II Roof Improvements	182,000	-	-	-	-	182,000	-	-
4521	Heritage Tennis Club	HVAC Replacements	150,000	-	-	-	-	150,000	-	-
4542	Olympic	Upgrade Lap/Deep Pool Filtration System	130,000	-	-	-	-	130,000	-	-
4069	Falcon	Playground & Pathway Replacement	124,350	-	-	-	-	124,350	-	-
4156	Carefree	Parking Lot Improvements	103,000	-	-	-	-	103,000	-	-
4636	Greenslopes	Playground Replacement	320,000	-	-	-	-	-	-	320,000
4660	Lake Terramere	Playground Renovation	120,000	-	-	-	-	-	-	120,000
4636	Greens	Playground Replacement	110,000	-	-	-	-	-	-	110,000
4424	Recreation	Roof Replacement	195,000	15,000	-	20,000	10,000	150,000	-	-
4384	Hasbrook	Renovate Tennis Courts	160,000	160,000	-	-	-	-	-	-
3879	Undesignated	Land Acquisition	2,000,000	200,000	300,000	300,000	300,000	300,000	300,000	300,000
4144	Arlington Lakes Golf Club	Clubhouse Siding and Decking	304,740	304,740	-	-	-	-	-	-
4164	Davis Street II	Davis II Building Improvements	855,000	855,000	-	-	-	-	-	-
Park Improvements under $100,000			10,121,765	1,324,415	1,437,300	1,735,700	2,044,850	1,731,800	1,125,700	722,000
		Total	21,960,055	2,859,155	5,973,050	3,246,350	3,212,650	3,271,150	1,625,700	1,772,000

Table of Contents

Proposed Projects CP#	Park	Project Description	Amount	Estimated 2010/11 Phase 10	Proposed 2011/12 Phase 11	2012/13 Phase 12	2013/14 Phase 13	2014/15 Phase 14	2015/16 Phase 15	2016/17 Phase 16
Projected Funding Sources										
01	Corporate Fund		-	-	-	-	-	-	-	-
02	Recreation Fund		1,850,550	59,600	1,161,200	222,600	220,250	106,900	51,000	29,000
90	ADA Projects Identified		4,763,296	453,621	1,115,375	459,200	570,100	715,000	725,000	725,000
	Operating Funds		6,613,846	513,221	2,276,575	681,800	790,350	821,900	776,000	754,000
12	Arlington Lakes Golf Club		56,000	-	-	25,000	31,000	-	-	-
17	Heritage Tennis Club		671,346	48,346	141,000	55,000	136,000	141,000	75,000	75,000
	Enterprise Funds		727,346	48,346	141,000	80,000	167,000	141,000	75,000	75,000
09	**Land Dedication Fund**		362,925	-	147,875	22,000	23,500	140,050	20,000	9,500
25	**Capital Improvement Fund**		1,150,000	-	1,150,000	-	-	-	-	-
	Drive to Revive Donations		150,000	-	120,000	30,000	-	-	-	-
21	**2008 Non-referendum Bonds**		3,526,095	2,022,588	1,503,507	-	-	-	-	-
21	**2010 Non-referendum Bonds**		1,911,000	-	384,093	1,526,907	-	-	-	-
21	**2013 Non-referendum Bonds**		2,278,500	-	-	272,500	2,006,000	-	-	-
21	**2015 Non-referendum Bonds**		3,336,295	-	-	-	-	1,943,200	583,550	809,545
21	**OSLAD Grant Funds**		400,000	-	-	400,000	-	-	-	-
21	Capital Projects Funds Interest & Misc Income		1,504,048	275,000	250,000	233,143	225,800	225,000	171,150	123,955
			14,618,863	2,297,588	3,555,475	2,484,550	2,255,300	2,308,250	774,700	943,000
		Total	21,960,055	2,859,155	5,973,050	3,246,350	3,212,650	3,271,150	1,625,700	1,772,000
		Total "B" Projects Not Funded	58,308,500	-	-	3,680,500	11,774,500	20,632,500	22,221,000	7,452,000
		Grand Total A & B Projects	80,268,555	2,859,155	5,973,050	6,926,850	14,987,150	23,903,650	23,846,700	9,224,000

Table of Contents

CP#	Ref#	Rank	Resp	Area	Year	Description	Estimated Project Amount	Estimated 2010/11 Phase 10	2011/12 Phase 11	2012/13 Phase 12	2013/14 Phase 13	2014/15 Phase 14	2015/16 Phase 15	2016/17 Phase 16
12-Administration Center														
4260		A	22	A	10	Document Imaging	7,500	7,500	-	-	-	-	-	-
4295		A	02	A	10	Office Equipment Replacements	35,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
4296		A	22	A	10	Computer Equipment/Replacement	210,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
4354		A	23	PS	10	Roof Replacement - 21 S. Belmont	9,750	9,750	-	-	-	-	-	-
4455		A	22	A	10	Upgrade or Replace Registration System	75,000	75,000	-	-	-	-	-	-
4495		A	22	A	10	Microsoft Office and Server Upgrades	35,000	35,000	-	-	-	-	-	-
4496		A	22	A	10	T1 Routers (reduces operating budget by $40,000 annually)	5,000	5,000	-	-	-	-	-	-
3905		A	23	PS	11	Tuck-point and Paint	66,500	-	66,500	-	-	-	-	-
3906		A	23	PS	11	Window Replacements	26,000	-	26,000	-	-	-	-	-
4297		A	22	A	11	Folding Machine	26,000	-	26,000	-	-	-	-	-
4056		A	23	PS	12	Upgrade Energy Management System	91,000	-	-	91,000	-	-	-	-
4593		A	22	A	12	Financial Software	50,000	-	-	50,000	-	-	-	-
4139		A	23	PS	13	West Parking Lot Improvements	72,500	-	-	-	72,500	-	-	-
4140	ADA	A	23	PS	13	ADA Lot Improvements	10,000	-	-	-	10,000	-	-	-
4358		A	23	PS	14	Landscape Improvements	10,000	-	-	-	-	10,000	-	-
4359		A	23	PS	14	North Parking Lot Improvements	66,500	-	-	-	-	66,500	-	-
4360	ADA	A	23	PS	14	North Parking Lot Improvements - ADA	10,000	-	-	-	-	10,000	-	-
4594		B	23	A	12	Lower Level Improvements	94,000	-	-	94,000	-	-	-	-
4595		B	23	XP	12	Master Plan Upgrades ADA	105,000	-	-	105,000	-	-	-	-
4596		B	23	XP	12	Master Plan Upgrades	500,000	-	-	500,000	-	-	-	-
4057		B	23	PS	14	Lightning Warning System	50,000	-	-	-	-	50,000	-	-
						Total	1,554,750	167,250	153,500	875,000	117,500	171,500	35,000	35,000
64-Arlington Lakes Golf Club														
3738		A	23	G	10	Parking Lot Lighting Improvements	25,000	25,000	-	-	-	-	-	-
4266		A	23	G	10	Clubhouse Parking Lot Improvements	184,550	184,550	-	-	-	-	-	-
4298		A	88	G	10	Golf Cart Replacements	88,000	19,000	-	23,000	-	23,000	-	23,000
4456		A	23	G	10	Emerald Ash Borer Tree Replacement Program	15,000	5,000	-	5,000	5,000	-	-	-
4457		A	23	G	10	Service Center Parking Lot Resurface	31,950	31,950	-	-	-	-	-	-
4458		A	23	G	10	Bunker Pumps	10,000	5,000	-	-	5,000	-	-	-
4498		A	23	G	10	Clubhouse Window Coverings	20,000	20,000	-	-	-	-	-	-
4499	ADA	A	23	Z	10	ADA Clubhouse Parking Lot Improvements	120,190	120,190	-	-	-	-	-	-
4581	ADA	A	23	Z	10	ADA Service Center Parking Lot Resurface	13,050	13,050	-	-	-	-	-	-
3678		A	02	G	11	Service Center Roof	46,000	-	46,000	-	-	-	-	-
4364		A	02	G	11	Clubhouse Heat/Air Roof Top Unit Replacement	133,000	-	133,000	-	-	-	-	-
4501		A	02	G	11	Clubhouse Roof Replacement	85,000	-	85,000	-	-	-	-	-
4502		A	02	G	11	Service Center Siding Replacement	45,000	-	45,000	-	-	-	-	-
4597	299	A	02	G	11	Body Replacement Dump Truck	8,000	-	8,000	-	-	-	-	-
4598		A	02	G	11	Safety Equipment Harness Setup/Containment Pallets	5,000	-	5,000	-	-	-	-	-
4599		A	02	G	11	Bridge Improvements 5 and 9	5,000	-	5,000	-	-	-	-	-
3235		A	88	G	12	Pathway Paving - Remove & Install Concrete	90,000	-	-	30,000	30,000	30,000	-	-
4361	ADA	A	88	G	12	Pathway Paving - Remove & Install Concrete - ADA	90,000	-	-	30,000	30,000	30,000	-	-
4363		A	88	G	12	Seeder Replacement	11,000	-	-	11,000	-	-	-	-
4600	261	A	88	G	12	Toro Reelmaster	28,000	-	-	28,000	-	-	-	-
4601		A	88	G	12	Golf Course Master Plan (Greens, Tees, Traps, Paths)	18,000	-	-	18,000	-	-	-	-
3748	269	A	88	G	13	Greensmaster 3 Mower/Sit-Down	38,000	-	-	-	19,000	-	19,000	-

Table of Contents

CP#	Ref#	Rank	Resp	Area	Year	Description	Estimated Project Amount	Estimated 2010/11 Phase 10	2011/12 Phase 11	2012/13 Phase 12	2013/14 Phase 13	2014/15 Phase 14	2015/16 Phase 15	2016/17 Phase 16
64-Arlington Lakes Golf Club														
4004		A	88	G	13	Rotary Motor Replacements	38,000	-	-	-	19,000	19,000	-	-
4362		A	88	G	13	Aeration Equipment Replacements	24,000	-	-	-	24,000	-	-	-
4602		A	88	G	15	Fairway Mower	37,000	-	-	-	-	-	37,000	-
3754	263	B	88	G	12	Sand Pro Rake	16,000	-	-	16,000	-	-	-	-
3862		B	88	G	12	Utility Vehicle	18,000	-	-	18,000	-	-	-	-
4300		B	88	G	12	Reel and Bedknife Grinding Equipment	35,000	-	-	35,000	-	-	-	-
4603		B	23	XP	12	ADA Clubhouse Improvements - PARC Grant	1,000,000	-	-	1,000,000	-	-	-	-
2817		B	88	G	13	Pond Bank Stabilization/Beautification/Dredging	100,000	-	-	-	50,000	50,000	-	-
3746	245	B	88	G	13	Chevy Pickup	28,000	-	-	-	28,000	-	-	-
4269		B	88	G	13	Netting Replacements Holes 4 and 6	8,000	-	-	-	8,000	-	-	-
4265		B	88	G	14	Green Reconstruction Hole 9	50,000	-	-	-	-	50,000	-	-
4268		B	88	G	14	Green Reconstruction Hole 4	50,000	-	-	-	-	50,000	-	-
4299		B	88	G	14	Bunker Reconstruction	350,000	-	-	-	-	150,000	200,000	-
4500		B	88	G	14	Clubhouse Furniture Replacements	20,000	-	-	-	-	20,000	-	-
3507		B	88	G	15	Replace Outside Fence	60,000	-	-	-	-	-	60,000	-
4003		B	88	G	15	Tee Reconstruction	40,000	-	-	-	-	-	40,000	-
						Total	2,983,740	423,740	327,000	1,214,000	218,000	422,000	356,000	23,000
30-Banta														
4604		B	23	PS	14	Energy Efficient Lighting Upgrades	11,500	-	-	-	-	11,500	-	-
						Total	11,500	-	-	-	-	11,500	-	-
31-Berbecker														
4605	ADA	A	23	AF	14	ADA Access to Basketball Court and Baseball Field	15,000	-	-	-	-	15,000	-	-
						Total	15,000	-	-	-	-	15,000	-	-
15-Camelot														
4060		A	23	T	10	Tennis Court Service Panel Replacement	9,500	9,500	-	-	-	-	-	-
4608		A	21	SW	10	IDPH Pool Drain Code Upgrades	6,000	6,000	-	-	-	-	-	-
4007		A	23	AF	11	Sealcoat Basketball Court	7,000	-	7,000	-	-	-	-	-
4606		A	09	Z	11	Pathway Improvements (Grant with VAH)	12,000	-	12,000	-	-	-	-	-
4607	ADA	A	21	Z	11	ADA Pathway Improvements (Grant with VAH)	20,000	-	20,000	-	-	-	-	-
4150		A	23	Z	12	Pathway Renovation	97,000	-	-	97,000	-	-	-	-
4151	ADA	A	23	Z	12	ADA Pathway Renovation	118,650	-	-	118,650	-	-	-	-
3756		A	02	CC	14	New Gym Floor Surface	16,000	-	-	-	-	16,000	-	-
3915		A	02	CC	14	Gym HVAC & New Tunnel Piping	35,000	-	-	-	-	35,000	-	-
4061		A	23	PS	14	Shelter Roof Replacement	7,000	-	-	-	-	7,000	-	-
4271		A	23	CC	14	Asbestos Removal & Testing Services, Tile In Gym	15,000	-	-	-	-	15,000	-	-
4368		A	23	PS	14	Hazardous Tree Removal - Connector Parkway	10,000	-	-	-	-	10,000	-	-
4503		A	23	T	14	Colorcoat Tennis Courts	13,500	-	-	-	-	13,500	-	-
4305		B	02	CC	12	Air Condition Gymnasium	30,000	-	-	30,000	-	-	-	-
4609		B	21	Z	14	Parking Lot Improvements	142,000	-	-	-	-	142,000	-	-
4610		B	21	Z	14	ADA Parking Lot Improvements and access to ballfield	35,000	-	-	-	-	35,000	-	-
4611		B	21	MP	15	Community Center/Master Plan - $2M PARC Grant	8,250,000	-	-	-	-	-	8,250,000	-
						Total	8,823,650	15,500	39,000	245,650	-	273,500	8,250,000	-

Table of Contents

CP#	Ref#	Rank	Resp	Area	Year	Description	Estimated Project Amount	Estimated 2010/11 Phase 10	2011/12 Phase 11	2012/13 Phase 12	2013/14 Phase 13	2014/15 Phase 14	2015/16 Phase 15	2016/17 Phase 16
32 -Carefree														
4459		A	09	T	11	Colorcoat Tennis Courts	23,500	-	11,500	-	-	-	12,000	-
4156		A	23	Z	14	Parking Lot Improvements	95,000	-	-	-	-	95,000	-	-
4157	ADA	A	23	Z	14	ADA Parking Lot Improvements	8,000	-	-	-	-	8,000	-	-
32 -Carefree														
3865		B	23	Z	15	New Perimeter Pathway/ Access to Lincoln	64,650	-	-	-	-	-	64,650	-
4155		B	23	Z	15	ADA Perimeter Pathway/ Access to Lincoln	75,350	-	-	-	-	-	75,350	-
						Total	266,500	-	11,500	-	-	103,000	152,000	-
34-Carousel														
4460		A	23	P	13	Playground Improvements	65,500	-	-	-	65,500	-	-	-
4461	ADA	A	23	P	13	ADA Playground Improvements	54,500	-	-	-	54,500	-	-	-
						Total	120,000	-	-	-	120,000	-	-	-
71-Carriage Walk														
4612		A	23	PS	12	Improve Basin Drainage	12,000	-	-	12,000	-	-	-	-
4306		A	23	Z	13	Pathway Improvements	32,800	-	-	-	32,800	-	-	-
4307	ADA	A	23	Z	13	ADA Pathway Improvements	53,200	-	-	-	53,200	-	-	-
						Total	98,000	-	-	12,000	86,000	-	-	-
33-Centennial														
4372		A	23	T	11	Tennis Court Improvements	268,600	-	249,600	-	-	-	-	19,000
4373		A	23	Z	11	Parking Lot Improvements	148,500	-	148,500	-	-	-	-	-
4375	ADA	A	23	Z	11	Parking Lot Improvements - ADA	15,500	-	15,500	-	-	-	-	-
4613		B	23	XP	13	Master Plan Improvements	940,000	-	-	-	940,000	-	-	-
4614		B	23	PS	14	Boardwalk and Gazebo Improvements	14,500	-	-	-	-	14,500	-	-
4615		B	23	PZ	14	ADA Boardwalk and Gazebo Improvements	14,500	-	-	-	-	14,500	-	-
						Total	1,401,600	-	413,600	-	940,000	29,000	-	19,000
74-Creekside														
4161	ADA	A	23	PS	10	New ADA Water Fountain and Waterline	5,000	2,400	2,600	-	-	-	-	-
4463		A	09	T	11	Tennis Court Colorcoating	16,800	-	8,800	-	-	-	8,000	-
4012		A	23	PS	13	Erosion Control Along Creek	80,000	-	-	-	80,000	-	-	-
4376		A	23	PS	12	Hazardous Tree Removal	10,000	-	-	10,000	-	-	-	-
4462	ADA	A	23	Z	14	Connect Schaefer w/VAH Sidewalk (50% w/VAH)	10,000	-	-	-	-	10,000	-	-
4616		A	23	Z	14	Pathway Resurface	16,000	-	-	-	-	16,000	-	-
4617	ADA	A	23	Z	14	ADA Pathway Resurface	16,000	-	-	-	-	16,000	-	-
						Total	153,800	2,400	11,400	10,000	80,000	42,000	8,000	-
54-Cypress Gardens														
4066		A	23	PS	13	Hazardous Tree Removal - Property Line	5,000	-	-	-	5,000	-	-	-
						Total	5,000	-	-	-	5,000	-	-	-
14-Davis Street Service Center														
4377		A	23	PS	11	Tuck-point and Block Improvements	12,000	-	12,000	-	-	-	-	-
4618		A	23	PS	12	Fleet Service Area Floor Repairs / Improvements	22,000	-	-	11,000	-	11,000	-	-
4619		B	23	PS	15	Window Replacements Mezzanine Areas	18,500	-	-	-	-	-	18,500	-
						Total	52,500	-	12,000	11,000	-	11,000	18,500	-
84 - Davis Street II														
4164		A	23	PS	10	Davis II Improvements	705,000	705,000	-	-	-	-	-	-
4464	ADA	A	23	PS	10	ADA Davis II Improvements	150,000	150,000	-	-	-	-	-	-

Table of Contents

CP#	Ref#	Rank	Resp	Area	Year	Description	Estimated Project Amount	Estimated 2010/11 Phase 10	2011/12 Phase 11	2012/13 Phase 12	2013/14 Phase 13	2014/15 Phase 14	2015/16 Phase 15	2016/17 Phase 16
84 - Davis Street II														
4378		A	23	Z	10	Shared Entry Paving	15,000	15,000	-	-	-	-	-	-
4505		A	23	PS	14	Davis II Roof Improvements	182,000	-	-	-	-	182,000	-	-
4068		B	23	PS	14	Re-Engineer Detention Area - North	135,000	-	-	-	-	135,000	-	-
						Total	1,187,000	870,000	-	-	-	317,000	-	-
36-Dryden														
4506	ADA	A	23	Z	12	Parking Lot ADA Improvements	3,000	-	-	3,000	-	-	-	-
4379		A	09	PS	13	Hazardous Tree Removal - Property Line	7,000	-	-	-	7,000	-	-	-
4465		A	09	T	13	Colorcoat Tennis Courts	16,500	-	-	-	16,500	-	-	-
						Total	26,500	-	-	3,000	23,500	-	-	-
37-Evergreen														
4380		A	09	P	11	Renovate Playground	82,775	-	82,775	-	-	-	-	-
4381	ADA	A	23	P	11	Renovate Playground - ADA	67,725	-	67,725	-	-	-	-	-
4507		A	09	AF	11	Colorcoat Basketball Court	3,300	-	3,300	-	-	-	-	-
4620		A	09	P	11	Pathway Improvements	22,500	-	22,500	-	-	-	-	-
4621	ADA	A	23	P	11	ADA Pathway Improvements	22,500	-	22,500	-	-	-	-	-
						Total	198,800	-	198,800	-	-	-	-	-
72-Falcon														
4069		A	09	P	14	New Playground	52,650	-	-	-	-	52,650	-	-
4168	ADA	A	23	P	14	ADA Playground Renovation	43,100	-	-	-	-	43,100	-	-
4169		A	09	Z	14	Basketball and Pathway Improvements	10,900	-	-	-	-	10,900	-	-
4170	ADA	A	23	Z	14	ADA Pathway Improvements	8,700	-	-	-	-	8,700	-	-
4622		A	09	PS	14	Lighting Improvements	9,000	-	-	-	-	9,000	-	-
						Total	124,350	-	-	-	-	124,350	-	-
59-Festival														
4382	ADA	A	23	Z	11	ADA Pathway Access and Fountain Improvements	20,000	-	20,000	-	-	-	-	-
4623		A	09	P	14	Playground Improvements	50,000	-	-	-	-	50,000	-	-
4624	ADA	A	23	P	14	ADA Playground Improvements	30,000	-	-	-	-	30,000	-	-
						Total	100,000	-	20,000	-	-	80,000	-	-
38-Flentie Park														
4466	ADA	A	23	Z	12	ADA Walkway Improvements at Street w/VAH	5,000	-	-	5,000	-	-	-	-
4508		A	09	Z	14	Pathway Improvements	17,500	-	-	-	-	17,500	-	-
4509	ADA	A	23	Z	14	ADA Pathway Improvements	37,500	-	-	-	-	37,500	-	-
						Total	60,000	-	-	5,000	-	55,000	-	-
63-Forest View Racquet & Fitness Club														
3767		A	02	IT	10	Paint Racquetball Courts	8,100	8,100	-	-	-	-	-	-
4510		A	02	IT	10	Paint Green Wall on Main Building/ Outdoor Courts	3,000	3,000	-	-	-	-	-	-
4511		A	23	T	10	Engineer Outdoor Tennis Courts and Colorcoat	28,500	28,500	-	-	-	-	-	-
4178		A	02	IT	11	Purchase Fitness Equipment	38,000	-	38,000	-	-	-	-	-
4174		A	02	IT	12	Re-carpet 1st & 2nd Floor	45,000	-	-	45,000	-	-	-	-
4175		A	02	IT	12	Install Reflective Ceiling	80,000	-	-	80,000	-	-	-	-
4467	ADA	A	23	IT	13	ADA - Resurface Parking Lot	10,000	-	-	-	10,000	-	-	-
4468		A	02	IT	12	Colorcoat Indoor Tennis Courts	25,000	-	-	25,000	-	-	-	-
4469		A	23	T	12	Outdoor Tennis Court Improvements/ Paddle Tennis	600,000	-	-	600,000	-	-	-	-
4513		A	23	T	12	Regrade Detention Basin	16,500	-	-	16,500	-	-	-	-

Table of Contents

CP#	Ref#	Rank	Resp	Area	Year	Description	Estimated Project Amount	Estimated 2010/11 Phase 10	2011/12 Phase 11	2012/13 Phase 12	2013/14 Phase 13	2014/15 Phase 14	2015/16 Phase 15	2016/17 Phase 16
63-Forest View Racquet & Fitness Club														
3520		A	02	IT	13	Sand and Refinish Six Racquetball Courts Flooring	8,000	-	-	-	8,000	-	-	-
3925		A	02	IT	13	Resurface Parking Lot	90,000	-	-	-	90,000	-	-	-
4514		A	02	IT	13	Replace Backdrops	15,000	-	-	-	15,000	-	-	-
3574		A	02	IT	14	Re-tile Women's Shower Walls & Floors	10,000	-	-	-	-	10,000	-	-
4512		A	02	IT	14	Re-tile Main Staircase	12,000	-	-	-	-	12,000	-	-
3575		A	02	IT	15	New Partitions In Women's Bathroom / Locker Room	5,000	-	-	-	-	-	5,000	-
3672		A	02	IT	15	Replace Domestic Hot Water Heater	12,000	-	-	-	-	-	12,000	-
3924		B	02	IT	12	Replace Front Desk	15,000	-	-	15,000	-	-	-	-
4177		B	02	IT	12	Replace West R-Ball Hallway Ceiling Tiles 1st Floor	8,000	-	-	8,000	-	-	-	-
4515		B	02	IT	12	Replace Exterior Court Doors	15,000	-	-	15,000	-	-	-	-
2862		B	02	IT	15	Install Alarm Security System	35,000	-	-	-	-	-	35,000	-
3676		B	02	IT	15	Construct New Viewing Area on 1st Floor	150,000	-	-	-	-	-	150,000	-
3926		B	02	IT	15	Replace Racquetball Hallway 2nd Floor Ceiling Tiles	10,000	-	-	-	-	-	10,000	-
4176		B	02	IT	15	Re-tile Men's Washroom & Install New Partitions	10,000	-	-	-	-	-	10,000	-
4275		B	02	IT	15	Paint Indoor Tennis Court Walls	10,000	-	-	-	-	-	10,000	-
						Total	1,259,100	39,600	38,000	804,500	123,000	22,000	232,000	-
17-Frontier														
4627		A	23	SW	10	IDPH Pool Drain Code Upgrades	6,000	6,000	-	-	-	-	-	-
4625		A	23	MP	11	Phase IA Master Plan	1,150,000	-	1,150,000	-	-	-	-	-
4626	ADA	A	23	MP	11	Phase IA Master Plan - ADA	355,000	-	355,000	-	-	-	-	-
4628		B	23	MP	12	Phase 1B Master Plan	1,150,000	-	-	1,150,000	-	-	-	-
4629		B	23	MP	12	Phase 1 B Master Plan - ADA+O433	355,000	-	-	355,000	-	-	-	-
4630		B	23	MP	13	Phase II Master Plan (follows phase 1B)	10,000,000	-	-	-	10,000,000	-	-	-
4631		B	23	MP	16	Phase 3 Master Plan	7,452,000	-	-	-	-	-	-	7,452,000
						Total	20,468,000	6,000	1,505,000	1,505,000	10,000,000	-	-	7,452,000
39-Greenbrier														
4632		A	09	T	11	Colorcoat Tennis/Roller Hockey Courts	16,500	-	7,000	-	-	-	-	9,500
4633		B	23	PS	15	Improve Pathway Lighting	15,000	-	-	-	-	-	15,000	-
						Total	31,500	-	7,000	-	-	-	15,000	9,500
40-Greens														
4634		A	23	AF	13	Colorcoat Basketball Court	5,000	-	-	-	5,000	-	-	-
4635		A	23	PS	15	Landscape / Drainage Improvements along South	5,000	-	-	-	-	-	5,000	-
4636		A	23	P	16	Playground Renovation	60,500	-	-	-	-	-	-	60,500
4637	ADA	A	23	P	16	Playground Renovation - ADA	49,500	-	-	-	-	-	-	49,500
						Total	120,000	-	-	-	5,000	-	5,000	110,000
58-Green Slopes														
3670		A	23	T	12	Colorcoat Tennis Courts	335,000	-	-	15,000	-	-	-	320,000
						Total	335,000	-	-	15,000	-	-	-	320,000
56-Happiness														
4516	ADA	A	23	PS	10	New ADA Picnic Table	1,200	1,200	-	-	-	-	-	-
4184		B	23	PS	12	Install Security Lighting	7,500	-	-	7,500	-	-	-	-
4638		B	24	PS	13	Develop Garden Plots	20,000	-	-	-	20,000	-	-	-
						Total	28,700	1,200	-	7,500	20,000	-	-	-

CP#	Ref#	Rank	Resp	Area	Year	Description	Estimated Project Amount	Estimated 2010/11 Phase 10	2011/12 Phase 11	2012/13 Phase 12	2013/14 Phase 13	2014/15 Phase 14	2015/16 Phase 15	2016/17 Phase 16
28-Hasbrook														
4384		A	23	T	10	Tennis and Basketball Court Renovation	160,000	160,000	-	-	-	-	-	-
4185		A	09	PS	12	Install New Water Main Service	13,000	-	-	13,000	-	-	-	-
4517		A	09	Z	12	Parking Lot Improvements	9,000	-	-	9,000	-	-	-	-
4074		A	23	Z	13	Sealcoat Pathway	11,500	-	-	-	11,500	-	-	-
4639		A	23	PS	14	Erosion Control Upgrades	6,250	-	-	-	-	6,250	-	-
4187		B	23	PS	13	Replace Soffit Lighting, Parking Lot Poles and Fixtures	9,000	-	-	-	9,000	-	-	-
4518		B	23	CC	13	Roof Improvements	17,000	-	-	-	17,000	-	-	-
4640		B	23	T	14	Tennis Lighting Panel Upgrades	14,000	-	-	-	-	14,000	-	-
4641		B	23	XP	15	Master Plan Upgrades	100,000	-	-	-	-	-	100,000	-
						Total	339,750	160,000	-	22,000	37,500	20,250	100,000	-
19-Heritage														
4193		A	23	AF	10	Hockey Rink Improvements	12,000	12,000	-	-	-	-	-	-
4642		A	23	SW	10	IDPH Pool Drain Code Upgrades	6,000	6,000	-	-	-	-	-	-
4079		A	23	T	12	Colorcoat Tennis Courts	26,000	-	-	12,000	-	-	-	14,000
4190		A	23	AF	12	Basketball Court (resurface in Phase 12)	56,000	-	-	56,000	-	-	-	-
4077		A	23	PS	13	Sled Hill Erosion Control	20,000	-	-	-	20,000	-	-	-
4078		A	23	PS	13	Sled Hill Fencing/Railing Improvements	12,000	-	-	-	12,000	-	-	-
4080		A	23	PS	13	Sled Hill Stairway Replacements	14,500	-	-	-	14,500	-	-	-
4643		A	23	P	15	Playground Improvements	68,000	-	-	-	-	-	68,000	-
4644	ADA	A	23	P	15	ADA Playground Improvements	55,650	-	-	-	-	-	55,650	-
4645		B	23	MP	15	Master Plan Upgrades	8,250,000	-	-	-	-	-	8,250,000	-
						Total	8,520,150	18,000	-	68,000	46,500	-	8,373,650	14,000
89-Heritage Tennis Club														
3526		A	17	IT	10	Replace Domestic Hot Water Heater	6,363	6,363	-	-	-	-	-	-
4389		A	17	IT	10	Replace Exterior Court Doors	11,983	11,983	-	-	-	-	-	-
4520		A	17	IT	10	Purchase Pro Shop Storage, Wall Units etc.	30,000	30,000	-	-	-	-	-	-
3934		A	17	IT	11	Outdoor Landscaping	2,000	-	2,000	-	-	-	-	-
4022		A	17	IT	11	Purchase Ball Machine	4,000	-	4,000	-	-	-	-	-
4194		A	17	IT	11	Schematic Design - Main Facility Re-design	35,000	-	35,000	-	-	-	-	-
4646		A	17	T	11	Add court to Centennial Outdoor Courts	85,000	-	85,000	-	-	-	-	-
4647		A	17	IT	11	Refurbish Front Desk	15,000	-	15,000	-	-	-	-	-
4391	ADA	A	21	IT	12	ADA Renovate Bathroom Vanity - Women's Locker Room	20,000	-	-	20,000	-	-	-	-
4392	ADA	A	21	IT	12	ADA Renovate Partitions - Women's Locker Room	20,000	-	-	20,000	-	-	-	-
4393	ADA	A	21	IT	12	ADA Renovate Partitions - Men's Locker Room	15,000	-	-	15,000	-	-	-	-
3269		A	17	IT	13	Install Exterior Perimeter Outdoor Drainage Tile	60,000	-	-	-	60,000	-	-	-
3780		A	17	IT	13	Replace Exhaust Fans End Walls	8,000	-	-	-	8,000	-	-	-
4390		A	17	IT	13	Paint End Walls/ Beams on Courts	30,000	-	-	-	30,000	-	-	-
4648		A	17	IT	13	Colorcoat Indoor Tennis Courts	32,000	-	-	-	32,000	-	-	-
4649		A	17	IT	13	Replace court sweeper	6,000	-	-	-	6,000	-	-	-
4387		A	17	IT	14	Replace Court Bell & Sound System	10,000	-	-	-	-	10,000	-	-
4521		A	17	IT	14	Replace HVAC Units	150,000	-	-	-	-	150,000	-	-
4522		A	17	IT	14	Replace Court Heaters	75,000	-	-	-	-	75,000	-	-
4650		A	17	IT	15	Replace Main Electrical Transformer	75,000	-	-	-	-	-	75,000	-
4197		B	17	IT	13	Replace Backdrops	25,000	-	-	-	25,000	-	-	-

Table of Contents

CP#	Ref#	Rank	Resp	Area	Year	Description	Estimated Project Amount	Estimated 2010/11 Phase 10	2011/12 Phase 11	2012/13 Phase 12	2013/14 Phase 13	2014/15 Phase 14	2015/16 Phase 15	2016/17 Phase 16
89-Heritage Tennis Club														
4198		B	17	IT	13	Replace Court Ceiling Fans	5,000	-	-	-	5,000	-	-	-
3937		B	17	IT	14	Renovate Main Facility	3,000,000	-	-	-	-	3,000,000	-	-
						Total	3,720,346	48,346	141,000	55,000	166,000	3,235,000	75,000	-
41-Hickory Meadows														
4651		A	23	T	15	Colorcoat Tennis/Roller Hockey Courts	8,750	-	-	-	-	-	8,750	-
4652		A	23	PS	15	Roof Replacement	8,200	-	-	-	-	-	8,200	-
4653		B	23	PS	15	Concrete Iimprovements	6,000	-	-	-	-	-	6,000	-
						Total	22,950	-	-	-	-	-	22,950	-
65-Kingsbridge Arboretum														
3153		A	23	PS	13	Park Plantings	6,000	-	-	-	6,000	-	-	-
4654		B	23	XP	15	Master Plan Improvements	330,000	-	-	-	-	-	330,000	-
						Total	336,000	-	-	-	6,000	-	330,000	-
42-Klehm Park														
4523	ADA	A	23	PS	13	ADA Access to Basketball Court	18,000	-	-	-	18,000	-	-	-
4524		A	23	PS	13	Upgrade to Energy Efficient Park Lighting	5,900	-	-	-	5,900	-	-	-
						Total	23,900	-	-	-	23,900	-	-	-
77-Lake Arlington														
3694		A	02	VE	10	Boat Replacement	15,000	5,000	5,000	-	5,000	-	-	-
4525		A	23	CC	10	Repaint Lake House	8,500	8,500	-	-	-	-	-	-
4089		A	23	PS	12	Lift Station	14,000	-	-	14,000	-	-	-	-
4203		A	23	PS	12	Lakeside and Pathway Plantings	10,000	-	-	5,000	-	5,000	-	-
4655		A	23	PS	12	Pump Station - Irrigation system	15,000	-	-	15,000	-	-	-	-
3943		A	02	PS	13	Shelter	70,000	-	-	-	70,000	-	-	-
4526		A	23	PS	13	Retaining Wall Improvements	10,000	-	-	-	10,000	-	-	-
4582		A	23	PS	14	Roof Improvements	41,500	-	-	-	-	41,500	-	-
4656		A	23	PS	14	Rebuild East Deck	20,000	-	-	-	-	20,000	-	-
4657		B	23	Z	15	Parking Lot Improvements	475,000	-	-	-	-	-	475,000	-
4658		B	23	XP	15	Master Plan Upgrades	1,189,000	-	-	-	-	-	1,189,000	-
						Total	1,868,000	13,500	5,000	34,000	85,000	66,500	1,664,000	-
70-Lake Terramere														
4527	ADA	A	23	PS	14	ADA improvements	7,600	-	-	-	-	7,600	-	-
4659		A	23	PS	15	Streambank Restoration	7,000	-		-	-	-	7,000	-
4660		A	23	P	16	Playground Renovation	66,000	-		-	-	-	-	66,000
4661		A	23	P	16	Playground Renovation - ADA	54,000	-	-	-	-	-	-	54,000
4528		B	23	PS	14	Lighting and Lake Aeration	21,000	-	-	-	-	21,000	-	-
						Total	155,600	-	-	-	-	28,600	7,000	120,000
85-McDonald Creek Parkway														
4206		A	23	Z	13	Pathway Improvements and Renovation Hintz-Windsor	29,500	-	-	-	29,500	-	-	-
4207	ADA	A	23	Z	13	ADA Pathway Improvements	39,500	-	-	-	39,500	-	-	-
4398		A	23	PS	13	Hazardous Tree Removal - Brittany Ct Area	17,000	-	-	-	17,000	-	-	-
						Total	86,000	-	-	-	86,000	-	-	-

Table of Contents

CP#	Ref#	Rank	Resp	Area	Year	Description	Estimated Project Amount	Estimated 2010/11 Phase 10	2011/12 Phase 11	2012/13 Phase 12	2013/14 Phase 13	2014/15 Phase 14	2015/16 Phase 15	2016/17 Phase 16
91-Melas Park														
4402		A	23	P	11	Playground Renovation	52,250	-	52,250	-	-	-	-	-
4403	ADA	A	23	P	11	Playground Renovation - ADA	46,750	-	46,750	-	-	-	-	-
4472		A	02	AF	11	Turf Infields	750,000	-	750,000	-	-	-	-	-
4662	ADA	A	23	AF	11	Turf Infields	250,000	-	250,000	-	-	-	-	-
4663		A	23	AF	14	Develop Off-Season Soccer Goal Storage Area	16,000	-	-	-	-	16,000	-	-
4664		A	02	PS	15	Landscape Improvements - Addnl shade trees	5,000	-	-	-	-	-	5,000	-
3379		B	23	PS	13	Picnic Shelter	70,000	-	-	-	70,000	-	-	-
4404		B	23	P	12	Dog Park Improvements	125,000	-	-	125,000	-	-	-	-
4665		B	02	XP	15	Master Plan Upgrades	2,750,000	-	-	-	-	-	2,750,000	-
						Total	4,065,000	-	1,099,000	125,000	70,000	16,000	2,755,000	-
66-Memorial														
4530		A	23	PS	11	Bronze Sculpture	120,000	-	120,000	-	-	-	-	-
4529		A	23	PS	12	Decorative Site Lighting	30,000	-	-	30,000	-	-	-	-
						Total	150,000	-	120,000	30,000	-	-	-	-
43-Methodist														
4405		A	23	PS	10	Additional Shade Plantings	13,000	5,000	8,000	-	-	-	-	-
4310	ADA	A	23	Z	12	ADA Sidewalk Improvements	75,000	-	-	40,000	-	-	35,000	-
						Total	88,000	5,000	8,000	40,000	-	-	35,000	-
75-Nickol Knoll														
4313		A	23	G	10	Clubhouse Roof Replacement	22,500	22,500	-	-	-	-	-	-
4411	250	A	23	G	11	Replacement Chevrolet Pick Up Truck w/plow	27,000	-	27,000	-	-	-	-	-
4531		A	23	G	11	Service Center Roof Replacement	101,000	-	5,000	-	96,000	-	-	-
4666		A	23	G	11	Fencing Improvements	9,000	-	9,000	-	-	-	-	-
4216	258	A	23	G	12	Utility Vehicle	17,500	-	-	17,500	-	-	-	-
4532		A	23	G	12	Clubhouse Carpet Replacement	12,000	-	-	12,000	-	-	-	-
4667		A	23	G	12	Netting Hole #3	15,000	-	-	15,000	-	-	-	-
4668		A	23	G	12	Walking Path Improvements	25,000	-	-	25,000	-	-	-	-
4218	112	A	23	G	13	455-D Replacement	45,000	-	-	-	45,000	-	-	-
4533		A	23	G	13	Service Center Painting and Tile replacement	5,000	-	-	-	5,000	-	-	-
3789	109	A	23	G	14	Ford Front End Loader	45,000	-	-	-	-	45,000	-	-
4534		A	23	G	14	Sidewinder Mower Replacement	30,000	-	-	-	-	30,000	-	-
4669		A	23	G	14	Parking Lot Lighting Improvements	35,000	-	-	-	-	35,000	-	-
4670		A	23	G	14	Clubhouse Patio Paver Replacement	25,000	-	-	-	-	25,000	-	-
4671		A	23	G	15	Irrigation Controller and system upgrades	70,000	-	-	-	-	-	70,000	-
4409		B	23	G	12	Site and Golf Course Signage	10,000	-	-	10,000	-	-	-	-
4025		B	23	Z	12	Pathway and Parking Sealcoating	17,000	-	-	17,000	-	-	-	-
4410		B	23	G	12	Well Improvements	25,000	-	-	25,000	-	-	-	-
						Total	536,000	22,500	41,000	121,500	146,000	135,000	70,000	-
13-North School Park														
4535		A	23	PS	10	Amphitheater and Playground Fencing	11,550	11,550	-	-	-	-	-	-
4536		A	23	PS	10	Fountain Pumping and Piping Improvements	39,600	3,600	-	-	-	36,000	-	-
4219		A	23	PS	12	Lighting Upgrades Park-wide	33,000	-	-	13,000	10,000	10,000	-	-
4311		A	23	Z	12	Renovate Concrete Pathways and Planters	23,000	-	-	23,000	-	-	-	-
4537		A	23	PS	13	Rejuvenate Mature Plant Material	5,000	-	-	-	5,000	-	-	-

Table of Contents

CP#	Ref#	Rank	Resp	Area	Year	Description	Estimated Project Amount	Estimated 2010/11 Phase 10	2011/12 Phase 11	2012/13 Phase 12	2013/14 Phase 13	2014/15 Phase 14	2015/16 Phase 15	2016/17 Phase 16
13-North School Park														
4538		A	23	Z	14	Level Brick Pavers	22,500	-	-	-	-	22,500	-	-
4672		A	23	PS	14	Irrigation Controller and system upgrades	11,550	-	-	-	-	11,550	-	-
4281		B	23	PS	14	Lightning Warning System	25,000	-	-	-	-	25,000	-	-
4673		B	23	XP	15	Master Plan Upgrades	100,000	-	-	-	-	-	100,000	-
						Total	271,200	15,150	-	36,000	15,000	105,050	100,000	-
25-Olympic														
4097	ADA	A	23	PS	10	ADA Access Sidewalk to West Side of Basketball Courts	13,425	13,425	-	-	-	-	-	-
4539		A	23	SW	10	Lane Lines	2,820	2,820	-	-	-	-	-	-
4540		A	23	SW	10	Upgrade to Energy Efficient Dektron Condensing Unit	23,250	23,250	-	-	-	-	-	-
4674		A	23	SW	10	IDPH Pool Drain Code Upgrades	15,000	10,000	5,000	-	-	-	-	-
4541		A	23	AF	12	Upgrade Soocer Field Irrigation System To Electric	90,000	-	-	90,000	-	-	-	-
3649		A	23	T	13	Tennis Courts - Crack, Fill and Seal	8,200	-	-	-	8,200	-	-	-
4675		A	23	PS	13	Tile Walls in Pool Shower Rooms	43,000		-	-	43,000	-	-	-
25-Olympic														
4676	ADA	A	23	PS	13	Concrete Improvements-North-side	21,000	-	-	-	21,000	-	-	-
4542		A	23	SW	14	Upgrade Lap and Deep Pool Filtration System	130,000	-	-	-	-	130,000	-	-
4095		B	23	AF	12	Install AHPD Sign on Euclid	85,000	-	-	85,000	-	-	-	-
4096		B	23	PS	12	Renovate Fencing on NW Corner	10,000	-	-	10,000	-	-	-	-
						Total	441,695	49,495	5,000	185,000	72,200	130,000	-	-
44-Patriots														
3953		A	23	AF	10	Replace Shelter Roofing System	6,500	6,500	-	-	-	-	-	-
4474		A	23	AF	11	Color/Sealcoat Basketball Court	8,000	-	8,000	-	-	-	-	-
4416		A	23	PS	12	Resurface Shelter Concrete Floor	14,800	-	-	14,800	-	-	-	-
4226		B	02	AF	13	Install Soccer Field Irrigation System	165,000	-	-	-	165,000	-	-	-
4417		B	02	AF	13	Athletic Field Lighting	203,000	-	-	-	203,000	-	-	-
						Total	397,300	6,500	8,000	14,800	368,000	-	-	-
21-Pioneer														
4476		A	23	T	11	Colorcoat Tennis Courts	29,600	-	14,000	-	-	-	15,600	-
4677		A	23	P	11	Re-Caulk Swimming Pool	6,000	-	6,000	-	-	-	-	-
4678		A	23	P	10	IDPH Pool Drain Code Upgrades	8,000	8,000	-	-	-	-	-	-
4543	ADA	A	23	Z	13	Concrete ADA Access Improvements to Ballfields	50,000	-	-	-	50,000	-	-	-
4544		A	23	Z	14	Renovate South Parking Lot	85,000	-	-	-	-	85,000	-	-
4545	ADA	A	23	Z	14	Renovate South Parking Lot ADA	10,000	-	-	-	-	10,000	-	-
4314		B	23	PS	13	Picnic Shelter	50,000	-	-	-	50,000	-	-	-
4679	ADA	B	23	Z	13	Concrete Sidewalk Improvements w/VAH West sw	40,000	-	-	-	40,000	-	-	-
						Total	278,600	8,000	20,000	-	140,000	95,000	15,600	-
67-Prairie														
4419		A	23	AF	12	Colorcoat Basketball Court	3,800	-	-	3,800	-	-	-	-
4546		A	23	Z	13	Sealcoat Parking Lot	7,000	-	-	-	7,000	-	-	-
4680		A	23	PS	15	Additional Shade Plantings	8,000	-	-	-	-	-	8,000	-
3961		B	23	PS	12	Picnic Shelter	60,000	-	-	60,000	-	-	-	-
						Total	78,800	-	-	63,800	7,000	-	8,000	-

Table of Contents

CP#	Ref#	Rank	Resp	Area	Year	Description	Estimated Project Amount	Estimated 2010/11 Phase 10	2011/12 Phase 11	2012/13 Phase 12	2013/14 Phase 13	2014/15 Phase 14	2015/16 Phase 15	2016/17 Phase 16
95-Rand-Berkley														
4100		A	23	P	10	Playground Renovation	49,904	49,904	-	-	-	-	-	-
4230	ADA	A	23	P	10	Playground Renovation - ADA	41,244	41,244	-	-	-	-	-	-
4681		B	23	Z	15	Accessible pathways to ballfields	35,000	-	-	-	-	-	35,000	-
4682	ADA	B	23	Z	15	ADA Accessible pathways to ballfields	47,500	-	-	-	-	-	47,500	-
						Total	173,648	91,148	-	-	-	-	82,500	-
45-Raven														
4316		A	23	T	10	Renovate Tennis and Basketball Courts	293,000	3,000	-	-	290,000	-	-	-
4547		A	23	AF	10	Colorcoat Tennis and Basketball Courts	12,200	12,200	-	-	-	-	-	-
4420		A	23	P	14	Playground Renovation	50,000	-	-		-	50,000	-	-
4421	ADA	A	23	P	14	Playground Renovation - ADA	30,000	-	-		-	30,000	-	-
4286		B	23	Z	13	Pathway Improvements	66,250	-	-	-	66,250	-	-	-
4315		B	23	Z	13	ADA Pathway Improvements	78,250	-	-	-	78,250	-	-	-
						Total	529,700	15,200	-	-	434,500	80,000	-	-
23-Recreation														
4035		A	23	Z	10	Sealcoat Parking Lot	7,000	7,000	-	-	-	-	-	-
4424		A	23	CC	10	Roof Replacement	195,000	15,000	-	20,000	10,000	150,000	-	-
4548		A	23	CC	10	Rekey Center Building and Pool	3,500	3,500	-	-	-	-	-	-
4683		A	23	SW	10	IDPH Pool Drain Code Upgrades	6,000	6,000	-	-	-	-	-	-
4102	ADA	A	23	Z	11	ADA Sidewalk Replacement (West Side Of Douglas)	20,000	-	20,000	-	-	-	-	-
4422		A	23	P	11	Playground Renovation	68,000	-	68,000	-	-	-	-	-
4423	ADA	A	23	P	11	Playground Renovation - ADA	55,650	-	55,650	-	-	-	-	-
3193		A	02	SW	12	Pool Lockers	6,000	-	-	6,000	-	-	-	-
4231	ADA	A	23	Z	12	ADA Pathway Improvements	90,500	-	-	5,000	85,500	-	-	-
4549		A	23	CC	12	Tuckpoint Center Building	48,000	-	-	48,000	-	-	-	-
4104		A	23	Z	13	Pathway Improvements	99,300	-	-	-	99,300	-	-	-
4105		A	23	T	13	Colorcoat Tennis Courts	14,000	-	-	-	14,000	-	-	-
4233		A	23	PS	13	Pathway Lighting Fixture Improvements	12,500	-	-	-	12,500	-	-	-
4550		A	23	Z	13	Replace Circle Drive and Curbs	55,000	-	-	-	55,000	-	-	-
4551	ADA	A	23	PS	13	Renovate Front Picnic Area to meet ADA	15,000	-	-	-	15,000	-	-	-
4684		A	23	PS	13	Additional Shade Plantings	10,000	-	-	-	10,000	-	-	-
4552		A	23	CC	14	HVAC Upgrade	86,000	-	-	-	-	86,000	-	-
4685		B	23	MP	14	Master Plan Upgrades	15,000,000	-	-	-	-	15,000,000	-	-
						Total	15,791,450	31,500	143,650	79,000	301,300	15,236,000	-	-
61-Sunset Meadows														
4477		A	23	PS	10	Bocce Court and Game Tables	11,832	11,832	-	-	-	-	-	-
4554		A	23	PS	10	Driving Range Lighting Improvements	15,000	15,000	-	-	-	-	-	-
4555		A	23	G	10	Range Cart/ Ball Retriever	10,000	10,000	-	-	-	-	-	-
4686		A	21	G	11	Driving Range Mat Replacement	10,000	-	5,000	5,000	-	-	-	-
4556		A	23	PS	12	New Park Sign	5,000	-	-	5,000	-	-	-	-
4557		A	23	PS	12	Parking Lot and Building Landscaping	10,000	-	-	10,000	-	-	-	-
4559		A	12	G	12	Range Tee Wall Reconstruction	25,000	-	-	25,000	-	-	-	-
4558		A	12	G	13	Driving Range Partition Replacement	21,000	-	-	-	21,000	-	-	-

CP#	Ref#	Rank	Resp	Area	Year	Description	Estimated Project Amount	Estimated 2010/11 Phase 10	2011/12 Phase 11	2012/13 Phase 12	2013/14 Phase 13	2014/15 Phase 14	2015/16 Phase 15	2016/17 Phase 16
61-Sunset Meadows														
4687		A	12	PS	13	Additional Shade Plantings	10,000	-	-	-	10,000	-	-	-
4560		B	12	XP	14	Master Plan Upgrades	1,850,000	-	-	-	-	1,850,000	-	-
						Total	1,967,832	36,832	5,000	45,000	31,000	1,850,000	-	-
78-Sunset Ridge														
4688		A	23	PS	14	Retaining Wall Improvements	16,000	-	-	-	-	16,000	-	-
4689		A	23	P	16	Playground Renovation	49,500	-	-	-	-	-	-	49,500
4690	ADA	A	23	P	16	Playground Renovation ADA	40,500	-	-	-	-	-	-	40,500
						Total	106,000	-	-	-	-	16,000	-	90,000
46-Victory														
4561		A	23	PS	11	Energy Efficient Park Lighting	5,000	-	2,500	-	2,500	-	-	-
4111		A	23	T	12	Colorcoat Tennis Court	4,500	-	-	4,500	-	-	-	-
						Total	9,500	-	2,500	4,500	2,500	-	-	-
47-Virginia Terrace														
4426		A	23	P	12	Playground Renovation	55,000	-	-	55,000	-	-	-	-
4427	ADA	A	23	P	12	Playground Renovation ADA	30,000	-	-	30,000	-	-	-	-
4562		A	23	Z	13	Replace Pathway and Fountain	33,250	-	-	-	33,250	-	-	-
4563	ADA	A	23	Z	13	Replace Pathway and Fountain ADA	40,250	-	-	-	40,250	-	-	-
						Total	158,500	-	-	85,000	73,500	-	-	-
48-Volz														
4114		A	23	T	13	Renovate Tennis Courts + BB	143,000	-	-		3,000	140,000	-	-
4478		A	23	P	13	Playground Improvements	57,600	-	-	-	57,600	-	-	-
4479	ADA	A	23	P	13	ADA - Playground Improvements	32,400	-	-	-	32,400	-	-	-
						Total	233,000	-	-	-	93,000	140,000	-	-
50-Wildwood														
4430		A	23	P	10	Playground Renovation	42,022	42,022	-	-	-	-	-	-
4431	ADA	A	23	P	10	Playground Renovation ADA	37,237	37,237	-	-	-	-	-	-
3667		A	23	T	12	Colorcoat Tennis and Basketball Courts	12,000	-	-	12,000	-	-	-	-
						Total	91,259	79,259	-	12,000	-	-	-	-
57-Willow														
4116		A	23	Z	12	Pathway Sealcoating	8,000	-	-	8,000	-	-	-	-
4432		A	23	Z	12	Walking Bridge Replacement	18,700	-	-	18,700	-	-	-	-
4433	ADA	A	23	Z	12	Walking Bridge Replacement - ADA	91,300	-	-	91,300	-	-	-	-
4242		A	23	PS	14	Tree Management and Removal	20,000	-	-	-	-	20,000	-	-
4691		A	23	P	15	Playground Improvements	50,000	-	-	-	-	-	50,000	-
4692	ADA	A	23	P	15	ADA Playground Improvements	30,000	-	-	-	-	-	30,000	-
						Total	218,000	-	-	118,000	-	20,000	80,000	-
55-Windsor Parkway/Rose Garden														
4243	ADA	A	23	Z	10	ADA Access to Island Benches	16,875	6,375	-	10,500	-	-	-	-
4244	ADA	A	23	Z	10	ADA Pathway Improvements	19,900	1,000	18,900	-	-	-	-	-
						Total	36,775	7,375	18,900	10,500	-	-	-	-
9-General Park Use														
3879		A	21	LA	10	Land Acquisition	700,000	200,000	200,000	200,000	100,000	-	-	-
4693		A	21	LA	11	Land Acquisition	1,300,000	-	100,000	100,000	200,000	300,000	300,000	300,000
4318		A	23	Z	10	Upgrade Pathway Lighting	42,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000

CP#	Ref#	Rank	Resp	Area	Year	Description	Estimated Project Amount	Estimated 2010/11 Phase 10	2011/12 Phase 11	2012/13 Phase 12	2013/14 Phase 13	2014/15 Phase 14	2015/16 Phase 15	2016/17 Phase 16
9-General Park Use														
4320		A	23	AF	10	Ballfield Backstop and Sideline Fencing (2 Per Year)	160,500	22,500	23,000	23,000	23,000	23,000	23,000	23,000
4321		A	23	AF	10	Player Benches & Bleacher Pads	115,400	17,900	16,250	16,250	16,250	16,250	16,250	16,250
4323	ADA	A	23	AF	10	ADA Paths, Player Benches & Bleacher Pads	142,000	17,500	20,750	20,750	20,750	20,750	20,750	20,750
4344	ADA	A	22	PS	10	ADA Transition Plan Projects	350,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
4564		A	22	A	10	Exterior Door Safety Signage	4,000	4,000	-	-	-	-	-	-
4565		A	23	PS	10	Add and Improve CCTV & Security Systems Parkwide	54,300	6,300	7,000	7,500	8,000	8,500	8,500	8,500
4566		A	23	PS	10	Energy Efficiency Improvements Parkwide	550,000	50,000	50,000	75,000	75,000	100,000	100,000	100,000
4257		A	21	CO	11	Contingency Projects	1,200,000	-	200,000	200,000	200,000	200,000	200,000	200,000
4435		A	23	PS	11	Dutch Elm Disease & Emerald Ash Borer Tree Replacements	41,500	-	6,500	7,000	7,000	7,000	7,000	7,000
4694		A	21	AF	11	Synthetic Turf Cooperative	450,000	-	450,000	-	-	-	-	-
4695	ADA	A	21	AF	11	Synthetic Turf Cooperative - ADA	150,000	-	150,000	-	-	-	-	-
						Total	5,259,700	374,200	1,279,500	705,500	706,000	731,500	731,500	731,500
10-General Recreation and Pool Projects														
4324		A	02	A	10	Computer Upgrades at Centers	35,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
4325		A	02	CC	10	Preschool Equipment	12,500	2,000	1,000	2,000	1,500	2,000	2,000	2,000
4326		A	02	CC	10	General Recreation Equipment and Replacement	70,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
4327		A	23	SW	10	Replacement Pool Mechanical Equipment	62,500	8,500	9,000	9,000	9,000	9,000	9,000	9,000
4328		A	02	AF	10	Soccer Goal Posts	10,200	3,400	-	3,400	-	3,400	-	-
4329		A	02	CC	10	Senior Center Equipment	10,000	5,000	5,000	-	-	-	-	-
4330		A	02	SW	10	Replace Shade Structure Covers	20,400	3,200	3,200	3,500	3,500	-	3,500	3,500
4331		A	02	CC	10	Table and Chair Replacements	24,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
4438		A	23	PS	10	Refurbish Skate Park Equipment	50,000	35,000	-	-	-	-	15,000	-
4567		A	02	P	10	Pool Furniture	7,000	3,500	3,500	-	-	-	-	-
4568		A	02	P	10	Lane Lines	12,850	2,900	3,500	4,200	2,250	-	-	-
3557		A	02	AF	11	Replace Volleyball System at Poe	3,000	-	1,500	-	1,500	-	-	-
4696		A	23	CC	11	Replacement Concession Equipment	14,000	-	5,000	5,000	4,000	-	-	-
4569		A	02	CC	12	Replace Mirrors Annex Dance Room	5,000	-	-	5,000	-	-	-	-
4570		A	02	CC	14	Sand and Refinish Annex Dance Room Floor	5,000	-	-	-	-	5,000	-	-
						Total	341,950	82,000	50,200	50,600	40,250	37,900	48,000	33,000
97-Vehicle/Equipment Replacements														
3980	242	A	23	VE	10	45'-48' Aerial Truck (USED)	40,000	40,000	-	-	-	-	-	-
4251	237	A	23	VE	10	Garbage Truck (Chassis only)	34,400	34,400	-	-	-	-	-	-
4332	800	A	23	VE	10	Miscellaneous Equipment (Under $3,500)	77,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
4333		A	23	VE	10	Mower, Small Engine/Snow Blower Replacements	42,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
4335	306	A	23	VE	10	4-Dr Passenger Sedan	21,550	21,550	-	-	-	-	-	-
4336	215	A	23	VE	10	1-Ton Dump Truck - Davis Street Service Center	54,725	54,725	-	-	-	-	-	-
4337	216	A	23	VE	10	1-Ton Dump Truck - Davis Street Service Center	50,300	50,300	-	-	-	-	-	-
4339	223	A	23	VE	10	Stake Body Truck	38,575	38,575	-	-	-	-	-	-
4571	237	A	23	VE	10	Retrofit # 237 with Stakebed V-Box Salt Spreader	12,910	12,910	-	-	-	-	-	-
4338	305	A	23	VE	11	Passenger Van	27,000	-	27,000	-	-	-	-	-
4341	130	A	23	VE	11	Toro 580 D Mower with Cab	90,000	-	90,000	-	-	-	-	-
4441	133	A	23	VE	11	Toro 4100 Mower without Cab	50,000	-	50,000	-	-	-	-	-
4443	102	A	23	VE	11	Utility Tractor	36,000	-	36,000	-	-	-	-	-
4449	307	A	23	VE	11	Passenger Van	30,000	-	30,000	-	-	-	-	-
4485	225	A	23	VE	11	Cargo Van - Electrician	35,000	-	35,000	-	-	-	-	-

Table of Contents

CP#	Ref#	Rank	Resp	Area	Year	Description	Estimated Project Amount	Estimated 2010/11 Phase 10	2011/12 Phase 11	2012/13 Phase 12	2013/14 Phase 13	2014/15 Phase 14	2015/16 Phase 15	2016/17 Phase 16
97-Vehicle/Equipment Replacements														
4697	432	A	23	VE	11	Skid Loader Trailer with Tilt Bed	4,500	-	4,500	-	-	-	-	-
4126	205	A	23	VE	12	Utility Body Truck	50,000	-		50,000	-	-	-	-
4442	101	A	23	VE	12	Loader Tractor Replace w/ sm wheel loader	70,000	-	-	70,000	-	-	-	-
4444	226	A	23	VE	12	Stake Body Truck	38,000	-	-	38,000	-	-	-	-
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	-	-	-	-
4448	310	A	02	VE	12	Recreation Pickup Truck	25,000	-	-	25,000	-	-	-	-
4575	308	A	23	VE	12	SUV Hybrid	30,000	-	-	30,000	-	-	-	-
4340	232	A	23	VE	13	Pickup Truck	35,000	-	-	-	35,000	-	-	-
4483	134	A	23	VE	13	Toro 4100 Mower with cab and blower	85,000	-	-	-	85,000	-	-	-
4572	228	A	23	VE	13	Pickup Truck Tradesman	35,000	-	-	-	35,000	-	-	-
4573	138	A	23	VE	13	Toro Diesel Z Turn	14,000	-	-	-	14,000	-	-	-
4574	127	A	23	VE	13	Replace Skid Loader with Track Loader	45,000	-	-	-	45,000	-	-	-
4580	309	A	23	VE	13	Passenger Van	32,000	-	-	-	32,000	-	-	-
4698	238	A	23	VE	13	Pickup Truck Supervisor	35,000	-	-	-	35,000	-	-	-
3562	406	A	23	VE	14	Hillsboro Trailer/Red	14,000	-	-	-	-	14,000	-	-
3982	401	A	23	VE	14	Morbark Chipper	45,000	-	-	-	-	45,000	-	-
4576	147	A	23	VE	14	Wheeled Skid Loader	40,000	-	-	-	-	40,000	-	-
4577	135	A	23	VE	14	Toro 4100 with Cab and Blower	88,000	-	-	-	-	88,000	-	-
4578	142	A	23	VE	14	Toro Diesel Z Turn	15,000	-	-	-	-	15,000	-	-
4699	311	A	23	VE	14	4-Dr Passenger Sedan	30,000	-	-	-	-	30,000	-	-
4700	209	A	23	VE	14	Pickup Truck D2 Supervisor	35,000	-	-	-	-	35,000	-	-
4579	108	A	23	VE	15	Loader Tractor Replace w/ sm wheel loader	60,000	-	-	-	-	-	60,000	-
4701	129	A	23	VE	15	Tractor / Loader / Backhoe	75,000	-	-	-	-	-	75,000	-
4702	220	A	23	VE	15	1-Ton Utility Van Plumber	40,000	-	-	-	-	-	40,000	-
4703	235	A	23	VE	15	Garbage Truck (Chassis and Body)	85,000	-	-	-	-	-	85,000	-
4704		A	23	VE	16	Annual Vehicle Replacements	250,000	-	-	-	-	-	-	250,000
						Total	1,998,960	269,460	289,500	314,000	298,000	284,000	277,000	267,000
						Total **A** Projects	21,960,055	2,859,155	5,973,050	3,246,350	3,212,650	3,271,150	1,625,700	1,772,000
						Total B Projects	65,760,500	-	-	3,680,500	11,774,500	20,632,500	22,221,000	7,452,000
						Grand Total	87,720,555	2,859,155	5,973,050	6,926,850	14,987,150	23,903,650	23,846,700	9,224,000

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 2011/12 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.

2010/11 Project Review

New ahpd.org

Playgrounds

$170,407
(including ADA portion)

Rand Berkley Park
$91,148

Wildwood Park
$79.259

Hasbrook Park Tennis Court Renovation

Arlington Lakes Golf Club Parking Lot Improvements (includes lights)

Service Center $45,000

Clubhouse $329,740

Olympic Skate Park $35,000

Davis Street II Project Update

Winter 2011	Bid Project / Begin Renovation
Winter 2011	Begin Demolition
Spring 2011	Begin Construction
Summer - Fall 2011	Construction
Winter 2011-12	Complete AHPD Construction portion + move-in

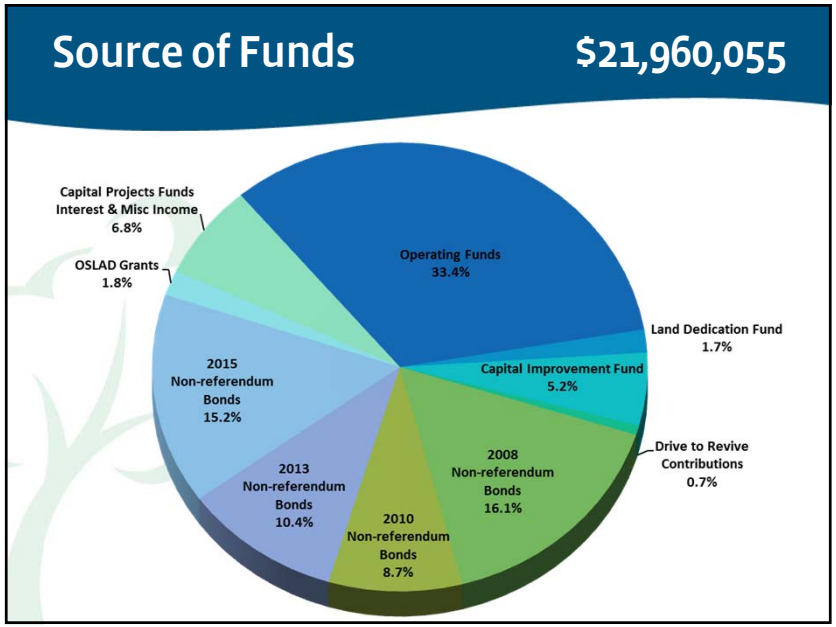
Budget 2011/12 Preview

	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12	% Change By Projected Year End	% Change By Current Budget
Fund Balance Policy Designations							
Non-spendable	220,131	210,226	157,000	157,000	157,000	0.0	0.0
Deferred Taxes	4,929,851	4,896,618	4,977,578	4,981,232	5,194,178	4.3	4.4
Fiscal Sustainability	4,679,274	4,843,363	5,148,233	5,148,233	5,200,931	1.0	1.0
Available Balance	4,696,714	6,252,769	4,876,881	5,985,600	5,063,938	-15.4	3.8
Est. Fund Balance - End of Year	14,525,970	16,202,977	15,159,692	16,272,066	15,616,047	-4.0	3.0

Fund Balance Projections

- 2011/12 budget shows a 3.1% increase in the available fund balance from last year's budget and a 16% decrease from projected.
  - Includes $1 million transfer to Capital Improvements Fund
- Percent of available fund balance 32%, compared to 38% last year.
- All fund balances, with the exception of Forest View Racquet & Fitness Club, Arlington Lakes Golf Club, and Nickol Knoll Golf Club, are projected to be in a surplus position.

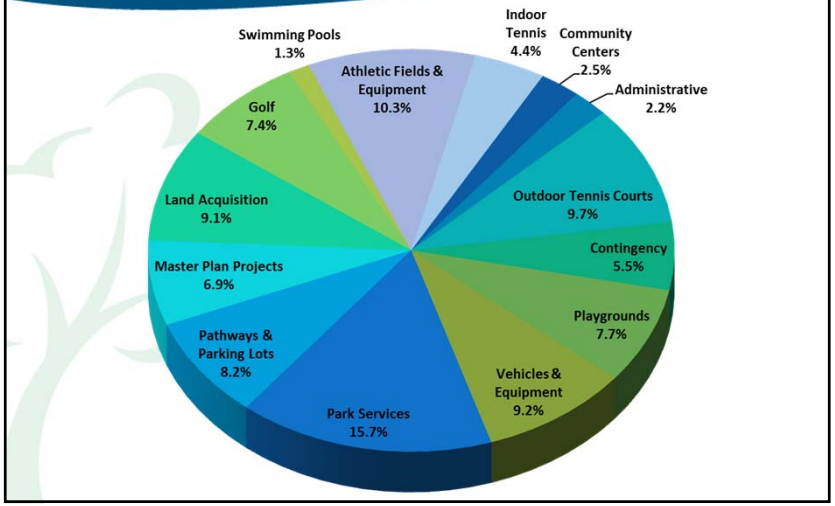
Source of Funds $21,960,055



Source of Funds by Year

	Total Amount	Estimated 2010/11 Phase 10	2011/12 Phase 11	2012/13 Phase 12	2013/14 Phase 13	2014/15 Phase 14	2015/16 Phase 15	2016/17 Phase 16
Operating Funds	$ 7,341,192	561,567	2,417,575	761,800	957,350	962,900	851,000	829,000
Land Dedication Fund	362,925	-	147,875	22,000	23,500	140,050	20,000	9,500
Capital Improvement Fund	1,150,000	-	1,150,000	-	-	-	-	-
Drive to Revive Contributions	150,000	-	120,000	30,000	-	-	-	-
2008 Non-referendum Bonds	3,526,095	2,022,588	1,503,507	-	-	-	-	-
2010 Non-referendum Bonds	1,911,000	-	384,093	1,526,907	-	-	-	-
2013 Non-referendum Bonds	2,278,500	-	-	272,500	2,006,000	-	-	-
2015 Non-referendum Bonds	3,336,295	-	-	-	-	1,943,200	583,550	809,545
OSLAD Grants	400,000	-	-	400,000	-	-	-	-
Capital Projects Funds Interest & Misc Income	1,504,048	275,000	250,000	233,143	225,800	225,000	171,150	123,955
Total Funding Sources	$ 21,960,055	2,859,155	5,973,050	3,246,350	3,212,650	3,271,150	1,625,700	1,772,000

Use of Funds by Category $21,960,055



Six-Year Capital Plan by Category

	Total Amount	Estimated 2010/11 Phase 10	2011/12 Phase 11	2012/13 Phase 12	2013/14 Phase 13	2014/15 Phase 14	2015/16 Phase 15	2016/17 Phase 16
Community Centers	$ 548,000	47,500	24,500	93,500	29,000	322,500	15,500	15,500
Administrative	482,500	166,500	66,000	90,000	40,000	40,000	40,000	40,000
Outdoor Tennis Courts	2,128,950	201,000	375,900	660,000	331,700	153,500	44,350	362,500
Contingency	1,200,000	-	200,000	200,000	200,000	200,000	200,000	200,000
Playgrounds	1,696,807	184,807	431,150	89,200	212,250	255,750	203,650	320,000
Vehicles & Equipment	2,013,960	274,460	294,500	314,000	303,000	284,000	277,000	267,000
Park Services	3,445,457	1,070,057	351,100	383,300	616,900	644,900	213,700	165,500
Pathways & Parking Lots	1,797,565	168,615	260,900	435,150	542,800	343,100	41,000	6,000
Master Plan Projects	1,505,000	-	1,505,000	-	-	-	-	-
Land Acquisition	2,000,000	200,000	300,000	300,000	300,000	300,000	300,000	300,000
Golf	1,625,500	323,000	373,000	244,500	299,000	237,000	126,000	23,000
Swimming Pools	283,970	71,770	17,200	18,500	12,500	139,000	12,500	12,500
Athletic Fields & Equipment	2,265,900	92,000	1,679,800	213,200	66,500	94,400	60,000	60,000
Indoor Tennis	966,446	59,446	94,000	205,000	259,000	257,000	92,000	-
Total Funding Uses	$ 21,960,055	2,859,155	5,973,050	3,246,350	3,212,650	3,271,150	1,625,700	1,772,000

Summary of 2011/12 Projects

Frontier Park Master Plan Phase 1	$1,505,000
Turf Infields - Melas Park	1,000,000
Synthetic Turf Cooperative	600,000
Land Acquisition	300,000
District-Wide Fleet Replacement	294,500
Renovate Centennial Park Tennis Courts	249,600
Contingency	200,000
Parking Lot Renovation at Centennial Park	154,000
Evergreen Park Playground Renovation	150,500
ALGC Clubhouse Heat/Air Roof Units	133,000
Recreation Park Playground Renovation	123,650
Memorial Park Improvements	120,000
Park Improvements under $100,000	1,142,800
	$5,973,050

Playgrounds $373,150

Evergreen Park
$150,500

Melas Park
$99,000

Recreation Park
$123,650

Memorial Park $120,000

- **Eternal Flame Sculpture**
  - Designed by noted Arlington Heights sculptor, Fran Volz, the Eternal Flame will be a 13 foot tall bronze sculpture in the shape of a flame. It will be placed at the center of the plaza containing the commemorative bricks for individual veterans.

The Eternal Flame sculpture represents our eternal remembrance and gratitude for the service and sacrifice of our veterans and their families.

Centennial Park - Tennis & Basketball Court Renovation $249,600

Centennial Park – Parking Lot Renovations $154,000

Arlington Lakes Golf Club Improvements

- The Arlington Lakes Golf Club Fund is not in a position to finance necessary improvement projects. It is recommended that these projects be funded through the Capital Projects Fund for 2011/12.

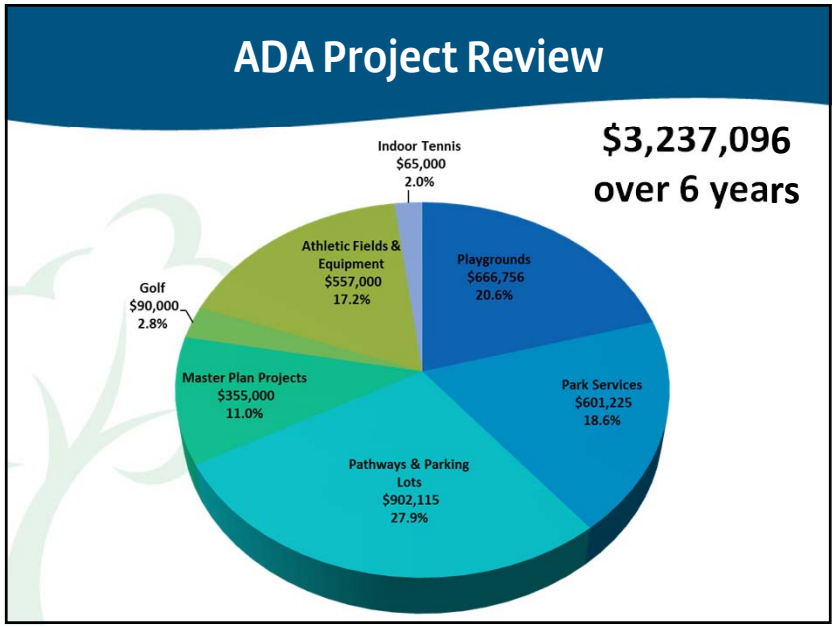
4364	Clubhouse Heat/Air Roof Top Unit Replacement	$ 133,000
4501	Clubhouse Roof Replacement	85,000
3678	Service Center Roof	46,000
4502	Service Center Siding Replacement	45,000
4597	Body Replacement Dump Truck	8,000
4598	Safety Equipment Harness Setup/Containment Pallets	5,000
4599	Bridge Improvements 5 and 9	5,000
		$ 327,000

ALGC Clubhouse Heat/Air Roof Units and Roof Replacement - $218,000

Overall view facing west

Large unit inside the windscreen

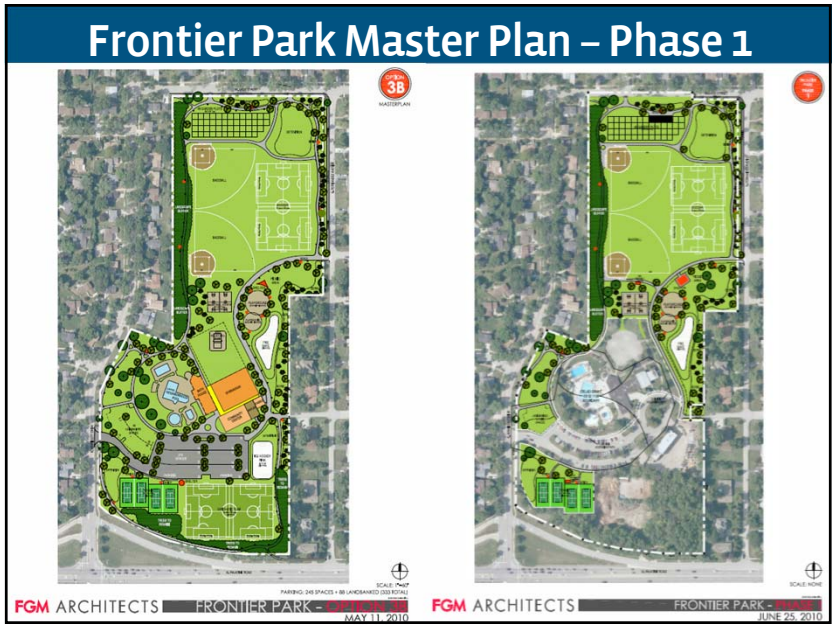
ADA Project Review



Master Plan Projects

(only 2011/12 projects are funded)

CP#	Location	Estimated Project Amount	2011/12 Phase 11	2012/13 Phase 12	2013/14 Phase 13	2014/15 Phase 14	2015/16 Phase 15	2016/17 Phase 16
4596	Administration Center	605,000	-	605,000	-	-	-	-
4603	Arlington Lakes Golf Club	1,000,000	-	1,000,000	-	-	-	-
4611	Camelot	8,250,000	-	-	-	-	8,250,000	-
4613	Centennial	940,000	-	-	940,000	-	-	-
4625	Frontier	20,462,000	1,505,000	1,505,000	10,000,000	-	-	7,452,000
4641	Hasbrook	100,000	-	-	-	-	100,000	-
4645	Heritage	8,250,000	-	-	-	-	8,250,000	-
4654	Lake Terramere	330,000	-	-	-	-	330,000	-
4658	Lake Arlington	1,189,000	-	-	-	-	1,189,000	-
4665	Melas Park	2,750,000	-	-	-	-	2,750,000	-
4673	North School Park	100,000	-	-	-	-	100,000	-
4685	Recreation	15,000,000	-	-	-	15,000,000	-	-
4560	Sunset Meadows	1,850,000	-	-	-	1,850,000	-	-
		60,826,000	1,505,000	3,110,000	10,940,000	16,850,000	20,969,000	7,452,000
	Total A Projects	1,505,000	1,505,000	-	-	-	-	-
	Total B Projects	59,321,000	-	3,110,000	10,940,000	16,850,000	20,969,000	7,452,000
	Grand Total	60,826,000	1,505,000	3,110,000	10,940,000	16,850,000	20,969,000	7,452,000
	Summary by Area							
	Master Plan Projects - A Projects	1,505,000	1,505,000	-	-	-	-	-
	Master Plan Projects - Community Centers	50,457,000	-	1,505,000	10,000,000	15,000,000	16,500,000	7,452,000
	Master Plan Projects - B Projects	8,864,000	-	1,605,000	940,000	1,850,000	4,469,000	-
		60,826,000	1,505,000	3,110,000	10,940,000	16,850,000	20,969,000	7,452,000


Frontier Park Master Plan – Phase 1
FGM ARCHITECTS
MAY 11, 2010
FGM ARCHITECTS
JUNE 25, 2010

Field Turf Project
2011/12
John Robinson
Brien Halterman
February 2, 2011
Arlington Heights Park District
www.ahpd.org

Goals

- Drastically reduce operations and maintenance costs
- Reduce environmental impact
- Reduce injuries
- Maximize facility usage
- Increase revenue stream
- Increased demands and decreased resources require these proactive strategies in order to reduce costs.

Labor Costs

- Expected labor cost savings in excess of $440,000 over a 10-year period.

Continued Savings

- After fields have been in service for 10 years, expected savings will be in excess of $75,000 per year by eliminating labor and material costs.

Eliminated Expenses

Labor	$ 44,000
Field Materials	12,000
Water	3,500
Equipment Repairs	500
Fuel	750
Sand Pro	1,818
Additional Labor/Materials	8,000
Miscellaneous	2,000
Lost Softball Revenue	9,760
Total	$ 82,328

Safety

- National studies show that synthetic infill systems have the potential to reduce rotational and impact injuries by significant levels.
- A higher incidence of concussion and ACL injuries occur on natural turf and packed clay.
- Crystal Lake Park District has had 8,200+ games on their fields and has not experienced any injuries related to the synthetic turf, bad bounces, etc.

Benefits

- Labor would be reduced approximately 80%
- Materials would be reduced about 90%
- Provide a safer surface

The Grass is Greener

- Balls bounce truer
- Players bounce better
- Rains has no effect on synthetic turf
- The weather channel – What's that??
  - No need to monitor the weather channel for rainouts.
- We average 18 rainout days per year for our softball program.

Cost to Install

- Melas Park - 67,600 square feet - $1,000,000 (for all 4 fields)

  - Cost estimate prepared by: Corporate Construction and WT Engineering.

Timing of Installation

- **Timing of Project:**
  - Installation to take place after fall softball season – October 2011
  - Specs prepared – spring 2011

Environmental Impact

- **Reduction in fossil fuel use**
- **Improved rainwater drainage**
- **Elimination of electrical use**
- **Vast reduction of water use**
- **Elimination of chemical use**
- **Aids USA recycling efforts**

Capital Outlay vs. Incoming Revenue Melas Park

- **Softball League Fees $25,080 increase per year**

	Teams	Increase	Total
Spring	72	$ 95 /team	$ 6,840
Summer	180	60 /team	10,800
Fall	124	60 /team	7,440
			$ 25,080

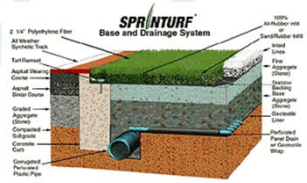
- **Field Rentals fees increase $18,523 per year**

		Increased Revenue
Weekend Use	At weekend rate	$ 17,481
Baseline Youth Sports	5% increase per year	1,042
		$ 18,523

Return on Investment

Investment	$ 1,000,000	
Annual Return		
Additional Revenue	$ 43,603	
Expense Savings	82,238	
Net Return	$ 125,841	/year
Payback	7.95	years

Melas Park – Infield Turf



- **What is Sprinturf?**
  It is the only synthetic surface with all rubber infill. The infill, made of recycled ground-up tires, is blown into the fibers to form a resilient base. Other synthetics use a sand and rubber infill mix, which is not as sanitary and tends to harden over years. Concrete is poured, drain tiles are laid, then road rock and screenings are added. The 15-foot wide rolls with 2 1/2 inch fibers are stretched from one curb to the other, with 1-foot overlaps that are glued together. After the Sprinturf is put down, the infill is added.

- **What do players need to know?**
  Players wear their normal spikes on the Sprinturf, and no special equipment is required. Infielders will get truer hops, and Sprinturf's softness will slow balls down slightly, unlike the artificial turf of years past. To help infielders' depth perception, the areas running from the basepaths to the edge of the outfield grass will be tan.

Legal Documents

Budget and Appropriation Ordinance No. 660 241-261

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 262

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.

Table of Contents

ORDINANCE NO. 660
ARLINGTON HEIGHTS PARK DISTRICT
COMBINED ANNUAL BUDGET AND APPROPRIATION
ORDINANCE OF THE ARLINGTON HEIGHTS PARK DISTRICT
FOR FISCAL YEAR BEGINNING MAY 1, 2011
AND ENDING APRIL 30, 2012

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, 2011 to April 30, 2012 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, 2011, and ending April 30, 2012; 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	77,934	85,727
Director of Finance and Personnel	67,045	73,750
Director of Parks and Planning	121,096	133,206
Administrative, Full-time	442,088	486,297
Administrative, Part-time	92,939	102,233
Park Planner	121,589	133,748
Custodians, Full-time	43,233	47,556
Maintenance Labor, Full-time	1,320,573	1,452,630
Maintenance Labor, Part-time	185,893	204,482
Overtime	75,242	82,766
Maintenance Area Supervisors	336,341	369,975
Merit Evaluations	110,215	121,237
Courier	12,413	13,654
Maintenance Labor, Chargeback	(23,466)	(25,813)
Other Salaries & Wages	23,752	26,127
Subtotal Salaries and Wages	3,006,887	3,307,576

I. CORPORATE (continued)

Insurance Premiums	(a) Budget	(b) Appropriation
Property Insurance	126,314	138,945
Employee Group Insurance	549,195	604,115
Subtotal Insurance Premiums	675,509	743,060
Commodities		
Printed Supplies	3,773	4,150
Graphic Arts Supplies	3,574	3,931
Office Supplies	14,178	15,596
Data Processing Supplies	17,584	19,342
Landscape Materials	115,670	127,237
Wearing Apparel	16,332	17,965
Recreation Supplies	3,001	3,301
Photography Supplies	1,970	2,167
Marketing Promotions	17,000	18,700
Periodicals And Books	588	647
Lumber Materials	9,291	10,220
Small Tools	12,816	14,098
Structural/Shop Materials	15,648	17,213
Gasoline, Oil & Antifreeze	136,397	150,037
Electrical Supplies	32,960	36,256
Paints & Solvents Non-Pool	11,903	13,093
Parts/Fittings-Motor Vehicles	70,380	77,418
Parts/Fittings-Recreation Equipment	13,385	14,724
Parts/Fittings-Mowing Equipment	38,778	42,656
Parts/Fittings-Plumbing	14,500	15,950
Parts/Fittings-Heating	19,900	21,890
Parts/Fittings-Other Equipment	908	999
Construction Materials	10,146	11,161
Other Commodities	6,808	7,489
Non-Capital Assets	36,941	40,635
Subtotal Commodities	624,431	686,874

I. CORPORATE (continued)

Utilities	(a) Budget	(b) Appropriation
Electric	35,214	38,735
Telephone	49,753	54,728
Water	11,585	12,744
Gas Heat	51,428	56,571
Subtotal Utilities	147,980	162,778
Contractual Services		
Rental, Storage Area	5,095	5,605
Equipment Rental	6,548	7,203
Printing & Binding	20,145	22,160
Refuse Disposal	63,918	70,310
Postage	15,185	16,704
License & Permits	3,815	4,197
Legal Services	35,582	39,140
Legal Publications	2,644	2,908
Professional Services	55,025	60,528
Data Processing Services	38,354	42,189
Advertising, Display	5,843	6,427
Environmental Services	17,260	18,986
Association Dues	28,520	31,372
Other Contractual Services	18,382	20,220
Subtotal Contractual Services	316,316	347,948
Maintenance and Repairs		
M & R - Buildings	21,905	24,096
M & R - Grounds	48,839	53,723
M & R - Paving	6,013	6,614
M & R - Fencing	2,670	2,937
M & R - Machinery and Equipment	2,390	2,629
M & R - Vehicles	30,786	33,865
M & R - Communication Equipment	9,000	9,900
M & R - Fire & Safety Systems	4,283	4,711
M & R - Office Equipment	8,453	9,298
M & R - Other	1,575	1,733
Subtotal Maintenance and Repairs	135,914	149,505

I. CORPORATE (continued)

		(a) Budget	(b) Appropriation
	Other Expenses		
	Mileage Reimbursement	2,766	3,043
	Public Relations	27,586	30,345
	Publicity/Public Relations	7,081	7,789
	Personnel Expense	18,273	20,100
	Tuition Reimbursement	7,650	8,415
	Conference/Training Expense	20,348	22,383
	Travel Expense	2,170	2,387
	Subtotal Other Expenses	85,874	94,461
	Total Corporate Expenses	4,992,911	5,492,202
B.	Estimated Receipts		
	Estimated Fund Balance as of April 30, 2011		4,698,306
	Real Estate Taxes	4,646,000	
	Replacement Tax Receipts	237,455	
	Rental Income	86,000	
	Interest Earned	95,000	
	Donations and Miscellaneous Revenue	11,743	
	Total Estimated Receipts		5,076,198
	Total Estimated Funds Available		9,774,504
C.	Estimated Budget Balance as of April 30, 2012		
	Total Estimated Funds Available		9,774,504
	Total Estimated Expenditures		4,992,911
	Estimated Balance as of April 30, 2012		4,781,593

II. RECREATION

A.	Estimated Expenditures		
	Salaries and Wages		
	Executive Director	77,934	85,727
	Director of Finance and Personnel	67,045	73,750
	Director of Recreation and Facilities	113,334	124,667
	Supt. of Recreation	210,591	231,650
	Administrative, Full-time	543,199	597,519
	Administrative, Part-time	204,799	225,279
	Custodians, Full-time	208,423	229,265
	Custodians, Part-time	25,687	28,256

II. RECREATION (continued)

Salaries and Wages	(a) Budget	(b) Appropriation
Maintenance Labor, Full-time	146,730	161,403
Maintenance Labor, Part-time	27,336	30,070
Overtime	11,772	12,949
Maintenance Area Supervisors	56,374	62,011
Concession Attendants	9,639	10,603
Communications Supervisor	68,611	75,472
Facility Supervisors	74,500	81,950
Recreation Supervisor II	413,661	455,027
Recreation Supervisor I	398,816	438,698
Recreation Instructors	2,000	2,200
Recreation Support Staff	68,930	75,823
Room Rental Attendants	2,675	2,943
Pool Cashier	51,167	56,284
Staff Training	36,997	40,697
Other Salaries & Wages	9,970	10,967
Merit Evaluations	63,145	69,460
Swim Pool Lifeguards & Instructors	516,846	568,531
Swimming Pool Aids	8,700	9,570
Courier	14,896	16,386
Intern	17,000	18,700
Park Counselors	26,000	28,600
Subtotal Salaries and Wages	3,476,777	3,824,455
Insurance Premiums		
Employee Group Insurance	359,137	395,051
Subtotal Insurance Premiums	359,137	395,051
Commodities		
Office Supplies	16,624	18,286
Data Processing Supplies	17,958	19,754
Janitorial Supplies	42,745	47,020
Wearing Apparel	16,438	18,082
Recreation Supplies	31,759	34,935
Pool Supplies	5,000	5,500
First Aid Supplies	1,700	1,870
Marketing Promotions	4,120	4,532

II. RECREATION (continued)

Commodities	(a) Budget	(b) Appropriation
Periodicals	588	647
Concession Merchandise	102,275	112,503
Lumber Materials/Small Tools	721	793
Pool Chemicals & Pool Paint	54,800	60,280
Other Pool Supplies	12,000	13,200
Gasoline, Oil & Antifreeze	890	979
Parts/Fittings-Other Equipment	3,881	4,269
Staff Training Supplies	16,400	18,040
Sales Taxes	18,304	20,134
Other Commodities	15,015	16,517
Non-Capital Assets	34,957	38,453
Subtotal Commodities	396,175	435,793
Utilities		
Electric	342,682	376,950
Telephone	76,254	83,879
Water	72,454	79,699
Gas Heat	212,503	233,753
Subtotal Utilities	703,893	774,282
Contractual Services		
Equipment Rental	3,599	3,959
Printing & Binding	92,178	101,396
Refuse Disposal	4,102	4,512
Postage	47,947	52,742
Professional Services	6,000	6,600
Data Processing Services	38,305	42,136
Advertising	12,200	13,420
Association Dues	7,548	8,303
Bank Service Charges	127,918	140,710
Other Contractual Services	18,325	20,158
Subtotal Contractual Services	358,122	393,934
Maintenance and Repairs		
M & R - Buildings	49,198	54,118
M & R - Athletic Fields	10,250	11,275
M & R - Pools	14,400	15,840

II. RECREATION (continued)

Maintenance and Repairs	(a) Budget	(b) Appropriation
M & R - Communication Equipment	1,939	2,133
M & R - Fire & Safety Equipment	14,554	16,009
M & R - Office Equipment	16,973	18,670
Subtotal Maintenance and Repairs	107,314	118,045
Other Expenses		
Mileage Reimbursement	3,290	3,619
Public Relations	14,390	15,829
Personnel Expense	9,700	10,670
Tuition Reimbursement	1,000	1,100
Conference/Training Expense	18,390	20,229
Travel Expense	2,900	3,190
Subtotal Other Expenses	49,670	54,637
Program Expenses		
Lake Operations		
Instructors Salaries	27,300	30,030
Program Supplies	500	550
Subtotal Lake Operations	27,800	30,580
Aquatics		
Instructors Salaries	342,353	376,588
Program Supplies	32,560	35,816
Program Contract Services	900	990
Rentals	23,100	25,410
Subtotal Aquatics	398,913	438,804
Recreation Centers		
Instructors Salaries	54,701	60,171
Program Supplies	15,480	17,028
Program Services	27,270	29,997
Subtotal Recreation Centers	97,451	107,196
Visual Arts		
Instructors Salaries	37,004	40,704
Program Supplies	4,870	5,357
Subtotal Visual Arts	41,874	46,061

II. RECREATION (continued)

Program Expenses	(a) Budget	(b) Appropriation
Athletics and Exercise		
Instructors Salaries	421,145	463,260
Officiating Services	197,046	216,751
Program Supplies	419,281	461,209
Program Contract Services	57,796	63,576
Subtotal Athletics and Exercise	1,095,268	1,204,795
Preschool/Infant		
Instructors Salaries	231,583	254,741
Program Supplies	11,740	12,914
Program Contract Services	172	189
Subtotal Preschool/Infant	243,495	267,845
Performing Arts		
Instructors Salaries	136,640	150,304
Program Supplies	38,350	42,185
Program Services	121,285	133,414
Subtotal Performing Arts	296,275	325,903
Senior Programs		
Instructors Salaries	152,100	167,310
Program Supplies	18,300	20,130
Program Contract Services	167,300	184,030
Leased Transportation	50,500	55,550
Subtotal Senior Programs	388,200	427,020
Varied Interests		
Instructors Salaries	804,712	885,183
Program Supplies	150,642	165,706
Program Contract Services	96,756	106,432
Leased Transportation	23,994	26,393
Wearing Apparel	3,379	3,717
Subtotal Varied Interests	1,079,483	1,187,431
Subtotal Program Expense	3,668,759	4,035,635
Capital Outlay	834,200	917,620
Subtotal Capital Expenses	834,200	917,620
Provision for Contingencies	100,000	110,000
Subtotal Provision for Contingencies	100,000	110,000
Total Recreation Expenses	10,054,047	11,059,452

IIA. RECREATION - NICKOL KNOLL GOLF CLUB

A1.	Estimated Expenditures	(a) Budget	(b) Appropriation
	Salaries and Wages		
	Maintenance Labor, Part-time	36,000	39,600
	Overtime	2,500	2,750
	Maintenance Area Supervisors	54,204	59,624
	Maintenance Labor, Chargebacks	(2,771)	(3,048)
	Recreation Instructors	700	770
	Merit Evaluations	1,675	1,843
	Snack Bar Attendants	-	-
	Starters/Rangers/Cart Attendants	36,000	39,600
	Subtotal Salaries and Wages	128,308	141,139
	Insurance Premiums		
	Employee Group Insurance	11,683	12,851
	Subtotal Insurance Premiums	11,683	12,851
	Commodities		
	Printed Supplies	1,325	1,458
	Office Supplies	335	369
	Janitorial Supplies	490	539
	Landscape Materials	7,100	7,810
	Fertilizer/Insect/Weed Killer	10,000	11,000
	Wearing Apparel	1,006	1,107
	Recreation Supplies	3,000	3,300
	Lumber Materials	150	165
	Small Tools	200	220
	Gasoline, Oil & Antifreeze	7,300	8,030
	Electrical Supplies	250	275
	Paints & Solvents Non-Pool	200	220
	Parts/Fittings - Motor Vehicles	3,150	3,465
	Parts/Fittings - Mowing Equipment	2,800	3,080
	Parts/Fittings - Plumbing & Heating	250	275
	Construction Materials	100	110
	Sales Taxes	2,000	2,200
	Other Commodities	2,600	2,860
	Subtotal Commodities	42,256	46,482

IIA. RECREATION - NICKOL KNOLL GOLF CLUB (continued)

Utilities	(a) Budget	(b) Appropriation
Electric	16,629	18,292
Telephone	5,789	6,368
Water	1,137	1,251
Gas Heat	7,982	8,780
Subtotal Utilities	31,537	34,691
Contractual Services		
Rental Office Equipment	103	113
Refuse Disposal	3,030	3,333
Advertising, Display	500	550
Professional Services	250	275
Advertising, Display	1,303	1,433
Program Services	1,200	1,320
Bank Service Charges	3,000	3,300
Other Contractual Services	2,200	2,420
Subtotal Contractual Services	11,586	12,745
Maintenance and Repairs		
M & R - Irrigation Systems	4,500	4,950
M & R - Grounds Fixtures	1,000	1,100
M & R - Well & Pump	750	825
M & R - Other	2,815	3,097
Subtotal Maintenance and Repairs	9,065	9,972
Other Expenses		
Mileage Reimbursement	150	165
Conference/Training Expense	1,941	2,135
Subtotal Other Expenses	2,091	2,300
Total Recreation - Nickol Knoll Golf Club Expenses	236,526	260,179

IIB. RECREATION - ARLINGTON LAKES GOLF CLUB

A2.	Estimated Expenditures		
	Salaries and Wages		
	Supt. of Recreation	24,892	27,381
	Administrative, Full-time	39,859	43,845
	Custodians, Full-time	23,523	25,875
	Maintenance Labor, Full-time	108,998	119,898
	Maintenance Labor, Part-time	127,000	139,700

IIB. RECREATION - ARLINGTON LAKES GOLF CLUB (continued)

Salaries and Wages	(a) Budget	(b) Appropriation
Overtime	7,000	7,700
Maintenance Area Supervisors	194,106	213,517
Maintenance Labor, Chargeback	(12,601)	(13,861)
Facility Supervisors	127,036	139,740
Golf Instructors	9,558	10,514
Other Salaries and Wages	4,000	4,400
Merit Evaluations	15,958	17,554
Courier	2,172	2,389
Cooks, Part-time	8,603	9,463
Snack Bar Attendants	15,100	16,610
Bartenders	7,198	7,918
Starters/Rangers/Cart Attendants	167,400	184,140
Subtotal Salaries and Wages	869,802	956,782
Insurance Premiums		
Employee Group Insurance	57,770	63,547
Pension and FICA Contribution	78,578	86,435
Subtotal Insurance Premiums	136,348	149,982
Commodities		
Printed Supplies	3,116	3,428
Office Supplies & Kitchen Supplies	1,712	1,883
Janitorial Supplies	6,259	6,885
Landscape Materials	23,500	25,850
Fertilizer/Insect/Weed Killer	25,000	27,500
Wearing Apparel	3,100	3,410
Recreation Supplies	12,500	13,750
Lumber Materials	532	585
Small Tools	200	220
Gasoline, Oil & Antifreeze	500	550
Electrical Supplies	31,500	34,650
Paints & Solvents Non-Pool	1,138	1,252
Parts/Fittings - Motor Vehicles	450	495
Parts/Fittings - Mowing Equipment	10,000	11,000
Parts/Fittings - Plumbing & Heating	10,000	11,000
Parts/Fittings - Other Equipment	1,250	1,375
Construction Materials	1,296	1,426
Sales Taxes	12,842	14,126

IIB. RECREATION - ARLINGTON LAKES GOLF CLUB (continued)

Commodities	(a) Budget	(b) Appropriation
Other Commodities	9,804	10,784
Non-capital Assets	-	-
Subtotal Commodities	154,699	170,169
Utilities		
Electric	47,876	52,664
Telephone	10,118	11,130
Water	1,653	1,818
Gas Heat	10,656	11,722
Subtotal Utilities	70,303	77,333
Contractual Services		
Office Equipment	515	567
Printing & Binding	300	330
Refuse Disposal	7,645	8,410
Professional Services	1,412	1,553
Advertising, Display	1,652	1,817
Association Dues	878	966
Program Services	3,000	3,300
Linen Service	1,700	1,870
Bank Service Charges	17,500	19,250
Other Contractual Services	7,824	8,606
Subtotal Contractual Services	42,426	46,669
Maintenance and Repairs		
M & R - Buildings	2,300	2,530
M & R - Fencing	300	330
M & R - Machinery and Equipment	600	660
M & R - Vehicles and Equipment	2,800	3,080
M & R - Irrigation Systems	2,500	2,750
M & R - Grounds Fixtures	2,600	2,860
M & R - Well & Pump	1,000	1,100
M & R - Office Equipment	1,646	1,811
Subtotal Maintenance and Repairs	13,746	15,121

IIB. RECREATION - ARLINGTON LAKES GOLF CLUB (continued)

Other Expenses	(a) Budget	(b) Appropriation
Personnel Expense	1,464	1,610
Conference/Training Expense	1,795	1,975
Travel	800	880
Promotional Expenses	7,659	8,425
Subtotal Other Expenses	7,659	8,425
Total Recreation - Arlington Lakes Golf Club Expenses	1,294,983	1,424,481

IIC. RECREATION - FOREST VIEW RACQUET & FITNESS CLUB

A3. Estimated Expenditures		
Salaries and Wages		
Superintendent of Recreation	9,752	10,727
Administrative, Full-time	15,501	17,051
Assistant Facility Manager	34,914	38,405
Administrative, Part-time	66,295	72,925
Custodians, Full-time	44,460	48,906
Custodians, Part-time	650	715
Maintenance Labor, Chargeback	6,000	6,600
Facility Manager	67,607	74,368
Recreation Instructors	193,478	212,826
Other Salaries and Wages	1,300	1,430
Merit Evaluations	5,227	5,750
Courier	931	1,024
Nursery Attendants	6,600	7,260
Racquet Stringer	6,000	6,600
Subtotal Salaries and Wages	458,715	504,587
Insurance Premiums		
Employee Group Insurance	28,005	30,806
Pension and FICA Contribution	40,751	44,826
Subtotal Insurance Premiums	68,756	75,632
Commodities		
Printed Supplies	1,150	1,265
Office Supplies	1,236	1,360
Janitorial Supplies	3,914	4,305
Hygiene/Laundry Supplies	3,400	3,740
Awards & Trophies	300	330
League Balls	3,955	4,351

IIC. RECREATION - FOREST VIEW RACQUET & FITNESS CLUB (continued)

Commodities	(a) Budget	(b) Appropriation
Special Events Expense	2,250	2,475
Towels	1,450	1,595
Wearing Apparel	1,000	1,100
Recreation Supplies	13,005	14,306
Stringing Supplies for Resale	8,670	9,537
Parts/Fittings - Other Equipment	500	550
Electrical	950	1,045
Vending Merchandise	2,987	3,286
Other Commodities	400	440
Subtotal Commodities	45,167	49,684
Utilities		
Electric	66,564	73,220
Telephone	4,165	4,582
Water	3,205	3,526
Gas Heat	21,560	23,716
Subtotal Utilities	95,494	105,043
Contractual Services		
Printing & Binding	500	550
Refuse Disposal	2,170	2,387
Advertising	2,110	2,321
Association Dues	1,500	1,650
Bank Service Charges	10,270	11,297
Other Contractual Services	5,060	5,566
Subtotal Contractual Services	21,610	23,771
Maintenance and Repairs		
M & R - Buildings	8,750	9,625
M & R - Fire & Safety Equipment	166	183
M & R - Office Equipment	1,036	1,140
Subtotal Maintenance and Repairs	9,952	10,947
Other Expenses		
Conference/Training Expense	2,100	2,310
Promotional Expenses	1,000	1,100
Subtotal Other Expenses	3,100	3,410
Total Recreation - Forest View Fund Expenses	702,794	773,073

IID. RECREATION - HERITAGE TENNIS CLUB

A4. Estimated Expenditures		
Salaries and Wages		
Superintendent of Recreation	24,874	27,361
Administrative, Full-time	58,250	64,075
Assistant Facility Manager	45,479	50,027
Administrative, Part-time	33,470	36,817
Custodians, Full-time	38,627	42,490
Custodians, Part-time	750	825
Maintenance Labor, Chargeback	2,500	2,750
Facility Supervisors	87,344	96,078
Tennis Instructors	227,342	250,076
Other Salaries and Wages	1,200	1,320
Merit Evaluations	7,799	8,579
Nursery Attendants	14,325	15,758
Racquet Stringers	5,600	6,160
Subtotal Salaries and Wages	547,560	602,316
Insurance Premiums		
Employee Group Insurance	54,486	59,935
Pension and FICA Contributions	57,167	62,884
Subtotal Insurance Premiums	111,653	122,819
Commodities		
Printed Supplies	3,000	3,300
Office Supplies	2,700	2,970
Janitorial Supplies	4,950	5,445
Hygiene/Laundry Supplies	900	990
Awards & Trophies	800	880
League Balls	5,150	5,665
Special Events Expense	2,200	2,420
Towels	750	825
Wearing Apparel	2,000	2,200
Recreation Supplies	11,192	12,311
Periodicals And Books	450	495
Racquet Stringing Supplies	4,500	4,950
Lumber Materials	1,700	1,870
Electrical Supplies	500	550
Parts/Fittings-Plumbing & Heating	500	550

IID. RECREATION - HERITAGE TENNIS CLUB (continued)

Commodities	(a) Budget	(b) Appropriation
Parts/Fittings-Other Equipment	700	770
Sales Taxes	1,604	1,764
Other Commodities	1,650	1,815
Non-capital Assets	3,500	3,850
Subtotal Commodities	48,746	53,621
Utilities		
Electric	39,988	43,987
Telephone	5,120	5,632
Water	1,211	1,332
Gas Heat	9,178	10,096
Subtotal Utilities	55,497	61,047
Contractual Services		
Printing & Binding	250	275
Professional Services	1,425	1,568
Refuse Disposal	550	605
Advertising	3,650	4,015
Association Dues	1,700	1,870
Bank Service Charges	10,750	11,825
Other Contractual Services	5,000	5,500
Subtotal Contractual Services	23,325	25,658
Maintenance and Repairs		
M & R - Buildings	3,000	3,300
M & R - Fire & Safety Services	1,300	1,430
M & R - Office Equipment	1,000	1,100
Subtotal Maintenance and Repairs	5,300	5,830
Capital Outlay		
Improvements - Land & Building	141,000	155,100
Subtotal Maintenance and Repairs	141,000	155,100
Other Expenses		
Conference/Training Expense	7,100	7,810
Promotional Expenses	1,050	1,155
Subtotal Other Expenses	8,150	8,965
Total Recreation - Heritage Tennis Club Expenses	941,231	1,035,354

II. RECREATION (continued)

B.	Estimated Receipts		
	Estimated Fund Balance as of April 30, 2011		9,043,322
	Real Estate Taxes	2,828,000	
	Rental Income	28,300	
	Recreation Program Fees	5,563,749	
	Swimming Pool Revenues	816,461	
	Gross Profit on Sales	375,155	
	Memberships	236,467	
	Court Time	378,465	
	Lessons	1,001,649	
	League Fees	100,906	
	Green Fees	898,273	
	Golf Cart Rentals	243,600	
	Driving Range Revenue	80,012	
	Miscellaneous Income	314,943	
	Total Estimated Receipts		12,865,980
	Total Estimated Funds Available		21,909,302
C.	Estimated Budget Balance as of April 30, 2012		
	Total Estimated Funds Available		21,909,302
	Total Estimated Expenditures		13,229,581
	Estimated Balance as of April 30, 2012		8,679,722

III. PENSION

A.	Estimated Expenditures		
	Pension Contributions		
	Pension Full-time (IMRF only)	828,313	911,144
	Pension Full-time (FICA only)	681,310	749,441
	Subtotal Pension Contributions	1,509,623	1,660,585
	Total Pension Expenses	1,509,623	1,660,585
B.	Estimated Receipts		
	Estimated Fund Balance as of April 30, 2011		430,027
	Real Estate Taxes	1,580,650	
	Total Estimated Receipts		1,580,650
	Total Estimated Funds Available		2,010,677
C.	Estimated Budget Balance as of April 30, 2012		
	Total Estimated Funds Available		2,010,677
	Total Estimated Expenditures		1,509,623
	Estimated Balance as of April 30, 2012		501,054

IV. INSURANCE

		(a) Budget	(b) Appropriation
A.	Estimated Expenditures		
	Insurance Premiums	281,336	309,470
	Total Insurance Expenses	281,336	309,470
B.	Estimated Receipts		
	Estimated Fund Balance as of April 30, 2011		249,280
	Real Estate Taxes	252,500	
	Total Estimated Receipts		252,500
	Total Estimated Funds Available		501,780
C.	Estimated Budget Balance as of April 30, 2012		
	Total Estimated Funds Available		501,780
	Total Estimated Expenditures		281,336
	Estimated Balance as of April 30, 2012		220,444

V. PUBLIC AUDIT

A.	Estimated Expenditures		
	Professional Services	28,500	31,350
	Total Audit Fund Expenses	28,500	31,350
B.	Estimated Receipts		
	Estimated Fund Balance as of April 30, 2011		20,999
	Real Estate Taxes	30,300	
	Total Estimated Receipts		30,300
	Total Estimated Funds Available		51,299
C.	Estimated Budget Balance as of April 30, 2012		
	Total Estimated Funds Available		51,299
	Total Estimated Expenditures		28,500
	Estimated Balance as of April 30, 2012		22,799

VI. MUSEUM

Salaries and Wages		
Superintendent of Recreation	5,964	6,560
Museum Supervisor	62,650	68,915
Recreation Support Staff	57,525	63,278
Project Support Staff	3,000	3,300
Merit Evaluations	2,111	2,322
Subtotal Salaries and Wages	131,250	144,375

VI. MUSEUM (continued)

		(a) Budget	(b) Appropriation
	Insurance Premiums		
	Employee Group Insurance	1,135	1,249
	Subtotal Insurance Premiums	1,135	1,249
	Contractual Services		
	Postage	100	110
	Association Dues	700	770
	Telephone	2,880	3,168
	Grant Expense	5,000	5,500
	Program Expense	4,300	4,730
	Subtotal Contractual Services	12,980	14,278
	Commodities		
	Office Supplies	550	605
	Periodicals And Books	580	638
	Concession Merchandise	70	77
	Non-capital Assets	1,500	1,650
	Mileage Reimbursement	150	165
	Public Relations	750	825
	Conference/Training Expense	1,800	1,980
	Subtotal Commodities	5,400	5,940
	Program Expenses		
	Museum Programs	27,400	30,140
	Subtotal Program Expenses	27,400	30,140
	Total Museum Expenses	178,165	195,982
B.	Estimated Receipts		
	Estimated Fund Balance as of April 30, 2011		82,932
	Real Estate Taxes	121,200	
	Recreation Program Fees	53,210	
	Grant Revenue	5,000	
	Total Estimated Receipts		179,410
	Total Estimated Funds Available		262,342
C.	Estimated Budget Balance as of April 30, 2012		
	Total Estimated Funds Available		262,342
	Total Estimated Expenditures		178,165
	Estimated Balance as of April 30, 2012		84,177

VII. NWSRA

A.	Estimated Expenditures		
	NWSRA Contributions	548,060	602,866
	Recreation Overhead Contribution	179,400	197,340
	ADA Compliance Projects	1,155,375	1,270,913
	Total NWSRA Expenses	1,882,835	2,071,119
B.	Estimated Receipts		
	Estimated Fund Balance as of April 30, 2011		1,650,136
	Real Estate Taxes	1,423,635	
	Total Estimated Receipts		1,423,635
	Total Estimated Funds Available		3,073,771
C.	Estimated Budget Balance as of April 30, 2012		
	Total Estimated Funds Available		3,073,771
	Total Estimated Expenditures		1,882,835
	Estimated Balance as of April 30, 2012		1,190,936

VIII. DEBT SERVICE

		(a) Budget	(b) Appropriation
A.	Estimated Expenditures		
	Bank Charges	1,185	1,304
	Principal	684,290	752,719
	Interest	3,260,000	3,586,000
	Total Debt Expenses	3,945,475	4,340,023
B.	Estimated Receipts		
	Estimated Fund Balance as of April 30, 2011		97,064
	Real Estate Taxes	3,983,734	
	Total Estimated Receipts		3,983,734
	Total Estimated Funds Available		4,080,798
C.	Estimated Budget Balance as of April 30, 2012		
	Total Estimated Funds Available		4,080,798
	Total Estimated Expenditures		3,945,475
	Estimated Balance as of April 30, 2012		135,323

SECTION 3: That as part of the annual budget the ARLINGTON HEIGHTS PARK DISTRICT for the fiscal year beginning May 1, 2011, and ending April 30, 2012, it is stated:

A. That the Fund Balance on hand at the beginning of the fiscal year in all accounts is $16,272,066.

B. That the estimated cash expected to be received during the fiscal year from all sources is $25,392,407 exclusive of cash on hand at the beginning of the fiscal year.

C. That the estimated expenditures contemplated for the fiscal year are $26,048,426.

D. That the estimated cash expected to be on hand at the end of the fiscal year is $15,616,047.

E. That the estimated amount of taxes to be received by the ARLINGTON HEIGHTS PARK DISTRICT during the fiscal year is $14,866,019.

SECTION 4: That all unexpended balances of annual appropriations of previous years made available through the collection of taxes

PASSED:

RECORD OF VOTES:

AYES:
COMMISSIONERS VOTING AYE:

_____
_____
_____
_____
_____

ABSENT:

APPROVED:
RECORDED:

ATTEST:

_____
President, Board of Park Commissioners
ARLINGTON HEIGHTS PARK DISTRICT
Cook and Lake Counties, Illinois

_____
SECRETARY

ARLINGTON HEIGHTS PARK DISTRICT

CERTIFICATE OF ESTIMATE OF REVENUE FOR
FISCAL YEAR BEGINNING May 1, 2011
AND ENDING April 30, 2012.

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, 2011 and ending April 30, 2012, are estimated as follows:

Source	Amount
Real Estate Taxes	$ 14,866,019
Replacement Taxes	237,455
Rental Income	86,000
Interest Income	95,000
Donations & Misc Revenues	477,631
Recreation Program Fees	5,610,849
Swimming Pool Revenues	816,461
Tennis Club Revenues	1,778,693
Golf Club Revenues	1,424,299
Total Revenues	$ 25,392,407

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the said Park District this ___th day of April, 2011.

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 _____, 2011.

County Clerk of Cook County by: _____

Statistics

		TABLE
Statistics Table Descriptions	265	
General Information Statistics	266-267	1
General Information Statistics per Capita	268	2
Public Swimming Pool Attendance	269	3
Summary of Total Participation Hours	270	4
Recreation Program Statistics	271	5
Facility Attendance Comparisons	272-273	6
Golf Rounds - Arlington Lakes Golf Club	274	7
Recreation Program Fees	275-281	8
Area Park District Comparisons	282	9

Table of Contents

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 Capita

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.

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

TABLE 1

2011/12 Annual Operating Budget — **General Information Statistics**

	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
Population	76,031	76,031	76,031	76,031	76,943	76,943	76,943	76,958	76,958	76,958
Parks										
Number	58	58	58	58	58	58	58	58	58	58
Owned Acres	450.55	450.55	450.55	453.57	456.53	456.53	456.53	456.53	456.53	456.53
Leased Acres	260.40	260.40	260.40	260.40	258.56	258.56	258.56	258.56	258.56	258.56
Total Acres	710.95	710.95	710.95	713.97	715.09	715.09	715.09	715.09	715.09	715.09
Facilities										
Playgrounds	40	38	38	38	38	38	40	42	42	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	20	20	16	9	9
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	3	3	3	3	3	3	3	3	3	3
Ball Diamonds	45	45	45	45	45	43	43	43	43	43
Soccer Fields	17	17	17	17	17	31	31	31	31	31
Outdoor Tennis Courts	58	53	53	53	53	53	53	52	52	52
Picnic Areas	39	39	39	39	39	17	17	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	16.3 miles	16.3 miles	16.3 miles
Public Swim										
Attendance	125,650	127,113	172,291	133,716	146,981	197,973	182,140	191,159	192,279	166,186
Total Participation Hours	251,300	254,226	344,582	267,432	293,962	395,946	364,280	382,318	166,186	332,372
Recreation Programs										
Registrants	60,858	61,610	65,391	62,159	65,648	65,711	71,551	73,791	76,984	81,460
Total Participant Hours	1,128,401	1,090,232	1,136,866	1,055,795	1,104,043	1,075,346	1,088,570	1,104,694	1,101,555	1,098,867
Classes Offered (less cancelled)	2,689	2,865	2,743	2,681	2,760	2,797	2,783	2,785	2,864	3,377
Community Center Attendance	426,537	413,790	443,946	419,243	436,556	443,123	444,188	471,107	469,992	467,621
Golf Club Rounds, Arlington Lakes	55,897	57,004	53,233	54,699	51,779	48,411	42,855	41,756	41,390	42,516
Golf Club Rounds, Nickol Knoll	24,206	21,798	22,419	19,419	18,423	17,176	15,228	14,819	14,871	15,710

	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
Racquet Club Memberships										
Forest View Tennis/Racquetball	1,050	1,151	1,110	969	956	985	998	1,061	943	953
Heritage Tennis Club	661	636	596	630	608	579	612	554	529	586
Racquet Club Court Use %										
Forest View Tennis	53%	70%	73%	70%	68%	68%	71%	78%	70%	74%
Forest View Racquetball	17%	16%	14%	14%	14%	13%	14%	14%	14%	16%
Heritage Tennis Club	70%	69%	70%	67%	65%	66%	66%	63%	63%	65%
Assessed Valuation (in thousands)	1,703,989	2,010,657	2,151,900	2,123,649	2,445,415	2,615,930	2,719,396	3,197,262	3,426,621	3,517,661
Tax Rate (per $100 assessed value)	0.583	0.483	0.458	0.515	0.465	0.453	0.461	0.404	0.378	0.392

Arlington Heights Park District

2011/12 Annual Operating Budget

TABLE 2

General Information Statistics per Capita

	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	Projected 2010/11	Proposed 2011/12
Population	76,031	76,031	76,031	76,943	76,943	76,943	76,958	76,958	76,958	76,958	77,784
Number People per Household	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.4
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	713.97	715.09	715.09	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	17,737,908	18,022,341	18,184,653	19,365,650	19,756,849	20,095,665	22,659,664	21,973,639	22,118,798	24,096,881	26,048,426
Cost per Capita	233	237	239	252	257	261	294	286	287	313	335
Cost per Acre	24,950	25,350	25,470	27,081	27,628	28,102	31,688	30,728	30,931	33,698	36,427
Cost per Household	993	1,009	1,018	1,084	1,106	1,125	1,269	1,230	1,239	1,349	1,459
Tax Revenues	9,827,895	9,370,971	9,669,844	11,265,617	11,424,004	12,129,982	12,282,911	12,726,727	13,574,990	13,973,595	14,866,019
Cost per Capita	129	123	127	146	148	158	160	165	176	182	191
Cost per Acre	13,824	13,181	13,544	15,754	34	37	17,177	17,797	18,984	19,541	20,789
Cost per Household	550	525	541	631	640	679	688	713	760	782	832
Cost per Taxpayer	155	147	165	149	145	148	129	121	125	132	134
Recreation Program Revenue	3,687,532	4,025,809	4,294,561	4,833,240	4,914,249	5,221,364	5,533,313	5,467,085	5,472,974	5,426,935	5,610,849
Registrants	61,610	65,391	62,159	65,648	65,711	71,551	73,791	76,984	81,460	81,867	82,277
Average Registrant Cost	60	62	69	74	75	73	75	71	67	66	68
Total Participant Hours	1,090,232	1,136,866	1,055,795	1,104,043	1,075,346	1,088,570	1,104,694	1,101,555	1,098,867	1,104,860	1,108,174
Participant Cost per Hour	3.38	3.54	4.07	4.38	4.57	4.80	5.01	4.96	4.98	4.91	5.06
Recreation Program Expense	2,538,109	2,687,517	2,991,188	3,298,102	3,243,712	3,332,787	3,543,345	3,576,731	3,626,048	3,495,730	3,668,759
Classes Offered (less cancelled)	2,865	2,743	2,681	2,760	2,797	2,783	2,785	2,864	3,377	2,855	2,926
Average Expense per Class	886	980	1,116	1,195	1,160	1,198	1,272	1,249	1,074	1,225	1,254
Arlington Lakes Golf Club Expenses	1,318,843	1,390,937	1,396,639	1,389,702	1,309,188	1,238,552	1,492,245	1,544,423	1,521,281	1,601,375	1,531,509
Arlington Lakes Golf Club Rounds	55,897	57,004	53,233	54,699	51,779	48,411	42,855	41,756	41,390	42,516	39,000
Cost per Round	24	24	26	25	25	26	35	37	37	38	39
Racquet Club Expenses	1,483,253	1,336,871	1,379,394	1,388,809	1,376,356	1,383,513	1,589,020	1,424,010	1,494,753	1,493,414	1,644,025
Racquet Club Memberships	1,787	1,706	1,599	1,564	1,564	1,610	1,615	1,472	1,539	1,631	1,639
Cost per Member	830	784	863	888	880	859	984	967	971	916	1,003
Assessed Valuation (in thousands)	2,010,657	2,151,900	2,123,649	2,445,415	2,615,930	2,719,396	3,197,262	3,426,621	3,517,661	3,552,838	3,588,366
Tax Rate (per $100 assessed value)	0.483	0.458	0.515	0.465	0.453	0.461	0.404	0.378	0.392	0.412	0.418

Pool	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
Camelot	12,719	13,766	27,101	20,400	21,127	27,249	26,294	25,877	27,411	18,119
Frontier	12,617	12,530	36,117	31,846	25,475	36,856	34,548	36,110	31,283	24,984
Heritage	9,429	11,977	29,991	25,126	21,040	30,223	26,182	31,552	26,706	20,293
Pioneer	45,312	45,896	37,247	37,297	27,590	38,260	28,024	27,252	38,535	32,705
Recreation	26,063	23,613	23,150	19,047	12,741	19,567	13,827	16,683	14,605	15,667
Olympic	19,510	19,331	18,685	-	39,008	45,818	53,265	53,685	53,739	54,418
All Pools	125,650	127,113	172,291	133,716	146,981	197,973	182,140	191,159	192,279	166,186

Arlington Heights Park District

2011/12 Annual Operating Budget

TABLE 4
Summary of Total Participation Hours

Classification	2000/01		2001/02		2002/03		2003/04		2004/05	
	#	TPH	#	TPH	#	TPH	#	TPH	#	TPH
Swim Lessons	9,224	93,612	9,371	95,638	8,786	92,472	7,444	58,300	10,145	94,769
Preschool/Infant	2,436	63,323	2,459	65,458	2,193	60,899	2,830	69,903	2,303	63,479
Athletics	19,113	305,966	19,168	289,552	19,370	295,225	16,229	257,776	17,978	271,682
General Interest	7,327	346,372	6,634	333,595	8,686	356,812	7,574	361,726	6,687	343,283
Arts and Crafts	1,129	8,814	1,112	8,627	1,166	9,211	1,234	9,680	1,164	8,923
Performing Arts	3,030	26,515	2,895	27,892	2,890	25,860	3,098	27,495	3,138	27,503
Museum	4,838	14,890	5,435	15,791	6,324	14,037	5,212	13,409	7,236	16,232
Seniors	8,764	94,453	10,303	107,391	10,824	113,347	13,505	114,160	12,277	114,894
Camps	4,997	174,456	4,233	146,288	5,152	169,003	5,033	143,346	4,850	163,278
Total Programs	60,858	1,128,401	61,610	1,090,232	65,391	1,136,866	62,159	1,055,795	65,648	1,104,043
Public Swim	125,650	251,300	127,113	254,226	173,411	346,822	133,716	267,432	150,795	301,590
GRAND TOTALS	186,508	1,379,701	188,723	1,344,458	238,802	1,483,688	195,875	1,323,227	216,443	1,405,633

Classification	2005/06		2006/07		2007/08		2008/09		2009/10	
	#	TPH	#	TPH	#	TPH	#	TPH	#	TPH
Swim Lessons	9,171	98,731	15,181	83,751	15,011	85,420	16,778	88,166	17,349	85,484
Preschool/Infant	2,745	54,515	2,415	54,105	2,732	51,503	2,408	48,298	2,494	46,785
Athletics	18,241	272,671	19,193	289,355	20,640	313,632	20,814	293,516	22,819	316,637
General Interest	6,561	351,409	6,024	359,585	6,903	366,936	9,046	366,241	10,844	365,597
Arts and Crafts	878	5,772	1,043	6,912	1,013	6,656	1,049	7,097	775	5,884
Performing Arts	2,954	26,546	2,955	39,123	1,951	21,047	2,204	26,741	2,353	26,976
Museum	7,304	16,830	6,672	15,166	7,993	21,199	5,980	13,499	7,683	18,268
Seniors	14,269	111,773	14,811	113,114	13,235	104,120	14,750	116,721	13,765	117,088
Camps	3,588	137,099	3,257	127,459	4,313	134,181	3,955	141,276	3,378	116,148
Total Programs	65,711	1,075,346	71,551	1,088,570	73,791	1,104,694	76,984	1,101,555	81,460	1,098,867
Public Swim	200,100	400,200	185,200	370,400	191,159	382,318	192,049	384,098	166,186	332,372
GRAND TOTALS	265,811	1,475,546	256,751	1,458,970	264,950	1,487,012	269,033	1,485,653	247,646	1,431,239

Arlington Heights Park District

TABLE 5

2011/12 Annual Operating Budget — **Recreation Program Statistics**

	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
Summer										
Programs Offered	955	971	944	1,025	1,007	1,073	1,035	1,113	1,129	1,341
Programs Closed	125	1,111	144	119	142	107	137	142	155	181
Programs Cancelled	104	68	101	108	91	83	174	190	157	261
Residents Enrolled	15,262	14,646	16,425	16,137	16,300	14,889	14,227	14,791	14,297	13,599
Non-Residents Enrolled	3,038	3,035	3,485	2,748	2,831	3,298	3,663	3,711	4,093	3,285
Total Enrolled	18,300	17,681	19,910	18,885	19,131	18,187	17,890	18,502	18,390	16,884
Fall										
Programs Offered	103	471	363	881	1,015	1,005	1,064	1,004	1,131	1,379
Programs Closed	51	59	64	157	172	171	178	129	214	222
Programs Cancelled	38	51	36	147	192	191	257	230	286	355
Residents Enrolled	6,821	7,268	6,422	10,979	11,611	11,089	11,195	11,647	12,399	11,656
Non-Residents Enrolled	2,381	2,902	3,058	3,443	3,232	3,852	4,032	4,045	3,980	3,966
Total Enrolled	9,202	10,170	9,480	14,422	14,843	14,941	15,227	15,692	16,379	15,622
Winter										
Programs Offered	926	951	952	566	443	575	562	683	580	882
Programs Closed	188	200	196	136	61	128	100	124	92	179
Programs Cancelled	44	40	68	102	149	153	24	168	53	202
Residents Enrolled	9,925	8,848	9,098	7,237	4,849	4,955	5,471	6,925	4,650	7,104
Non-Residents Enrolled	2,475	2,564	2,174	1,373	1,071	1,498	1,342	1,485	1,465	1,534
Total Enrolled	12,400	11,412	11,272	8,610	5,920	6,453	6,813	8,410	6,115	8,638
Spring										
Programs Offered	603	655	687	647	794	709	749	615	663	748
Programs Closed	150	182	241	173	183	185	136	77	79	135
Programs Cancelled	12	24	48	81	67	138	172	42	143	155
Residents Enrolled	9,102	8,504	8,969	7,479	10,947	10,907	9,443	8,675	8,556	8,671
Non-Residents Enrolled	1,828	1,865	2,034	1,391	1,363	1,594	2,344	2,199	2,232	2,061
Total Enrolled	10,930	10,369	11,003	8,870	12,310	12,501	11,787	10,874	10,788	10,732
All Seasons										
Programs Offered	2,887	3,048	2,996	3,119	3,259	3,362	3,410	3,415	3,503	4,350
Programs Closed	514	552	645	585	558	591	551	472	540	717
Programs Cancelled	198	183	253	438	499	565	627	630	639	973
Residents Enrolled	41,110	39,266	40,914	41,832	43,707	41,840	40,336	42,038	39,902	41,030
Non-Residents Enrolled	9,722	10,366	10,751	8,955	8,497	10,242	11,381	11,440	11,770	10,846
Total Enrolled	50,832	49,632	51,665	50,787	52,204	52,082	51,717	53,478	51,672	51,876
Percent Change										
Programs	4.0%	6.5%	-4.3%	-2.3%	2.9%	1.3%	-0.5%	0.1%	2.8%	17.9%
Participants	9.4%	-2.4%	4.1%	-1.7%	2.8%	-0.2%	-0.7%	3.4%	-3.4%	0.4%

Arlington Heights Park District

TABLE 6

2011/12 Annual Operating Budget — **Facility Attendance Comparisons**

	00/01	01/02	02/03	03/04	04/05	05/06	06/07	07/08	08/09	09/10
Camelot										
Classes	28,055	23,450	26,871	30,230	32,951	33,327	29,135	29,106	21,952	21,632
Drop-In	2,844	2,695	2,281	1,364	1,485	1,657	2,784	1,814	1,886	1,163
Clubs	383	375	710	427	468	487	522	579	2,338	1,749
Rentals	3,457	1,154	2,460	2,694	4,602	2,977	3,578	3,508	318	434
Total	34,739	27,674	32,322	34,715	39,506	38,448	36,019	35,007	26,494	24,978
Frontier										
Classes	35,493	26,086	28,395	28,782	26,349	29,682	25,926	25,451	21,796	20,116
Drop-In	2,452	2,201	2,981	2,065	2,571	3,996	4,344	3,983	4,694	4,811
Clubs	718	579	803	1,000	1,721	345	394	1,166	1,770	2,037
Rentals	2,299	1,071	1,099	2,030	615	1,712	928	1,682	1,187	1,317
Total	40,962	29,937	33,278	33,877	31,256	35,735	31,592	32,282	29,447	28,281
Hasbrook										
Classes	22,797	19,235	16,037	11,501	8,961	9,689	9,780	7,024	4,215	6,172
Total	22,797	19,235	16,037	11,501	8,961	9,689	9,780	7,024	4,215	6,172
Heritage										
Classes	17,326	11,425	17,805	16,857	11,529	14,234	17,611	14,012	10,597	9,299
Drop-In	1,185	3,082	2,933	2,376	5,737	1,780	687	932	2,279	1,755
Clubs	1,205	220	601	772	1,112	792	913	757	1,597	1,751
Rentals	851	230	1,023	985	1,026	1,927	608	1,909	728	752
Total	20,567	14,957	22,362	20,990	19,404	18,733	19,819	17,610	15,201	13,557
Pioneer										
Classes	17,312	24,117	22,896	22,066	23,927	22,637	6,366	27,920	55,706	54,559
Drop-In	2,620	1,579	1,271	671	890	967	45	7,683	12,727	13,020
Clubs	645	1,138	749	4,133	1,386	1,763	1,433	3,006	3,467	3,084
Rentals	791	1,007	1,405	413	1,429	1,382	851	1,586	4,411	6,538
Total	21,368	27,841	26,321	27,283	27,632	26,749	8,695	40,195	76,311	77,201
Recreation										
Classes	27,523	28,584	29,169	29,881	31,060	32,339	31,509	31,427	27,249	28,466
Drop-In	3,130	2,637	2,434	2,332	2,970	1,300	1,026	2,150	2,417	2,209
Clubs	1,283	602	582	600	313	823	2,332	1,358	1,009	1,479
Rentals	617	1,271	1,005	275	1,121	50	439	2,358	985	865
Total	32,553	33,094	33,190	33,088	35,464	34,512	35,306	37,293	31,660	33,019
Senior Center										
Classes	40,845	46,954	53,036	55,168	55,448	52,863	51,933	53,694	54,342	56,376
Total	40,845	46,954	53,036	55,168	55,448	52,863	51,933	53,694	54,342	56,376

	00/01	01/02	02/03	03/04	04/05	05/06	06/07	07/08	08/09	09/10
Olympic Basement										
Classes	6,416	5,151	3,598	1,719	2,557	5,009	11,637	10,923	6,103	5,234
Drop-In	20,348	20,386	17,874	611	16,660	15,749	12,368	12,209	13,464	13,289
Clubs	1,640	4,589	3,066	-	1,840	8,621	7,626	3,445	5,220	4,794
Rentals	4,688	1,583	1,122	-	4,728	1,659	2,020	8,297	4,738	4,895
Total	33,092	31,709	25,660	2,330	25,785	31,038	33,651	34,874	29,525	28,212
Betsy Ross										
Classes	23,192	25,226	30,952	23,464	29,490	29,145	35,493	38,291	30,042	32,910
Total	23,192	25,226	30,952	23,464	29,490	29,145	35,493	38,291	30,042	32,910
C.A.P.										
Classes	130,612	127,854	129,173	135,626	129,038	134,259	143,860	143,526	143,955	143,152
JAZ	-	-	963	1,440	2,035	1,597	153	-	-	-
Total	130,612	127,854	130,136	137,066	131,073	135,856	144,013	143,526	143,955	143,152
Poe School										
Classes	18,902	18,633	17,590	14,012	16,864	15,909	20,687	15,644	16,180	12,656
Drop-In	-	-	3,000	3,000	-	-	-	-	-	-
Total	18,902	18,633	20,590	17,012	16,864	15,909	20,687	15,644	16,180	12,656
Administration Center										
Classes	-	6,112	14,591	17,832	13,517	14,577	17,353	15,667	12,620	11,107
Drop-In/Clubs	6,908	4,564	6,434	6,237	4,001	1,406	-	-	-	-
Rental	-	-	-	120	190	60	-	-	-	-
Total	6,908	10,676	21,025	24,189	17,708	16,043	17,353	15,667	12,620	11,107
Total All Facilities										
Classes	368,473	362,827	390,113	387,138	381,691	393,670	401,290	412,685	404,757	401,679
Drop-In	39,487	37,144	39,208	18,656	34,314	26,855	21,254	28,771	37,467	36,247
Clubs	5,874	7,503	6,511	6,932	6,840	12,831	13,220	10,311	15,401	14,894
Rentals	12,703	6,316	8,114	6,517	13,711	9,767	8,424	19,340	12,367	14,801
Totals	426,537	413,790	443,946	419,243	436,556	443,123	444,188	471,107	469,992	467,621
Percent Change	6.8%	-3.1%	6.8%	-5.9%	4.0%	1.5%	0.2%	5.7%	5.5%	-0.7%

TABLE 7
Arlington Lakes Golf Club
Golf Rounds

Month	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	5 Year Average
May	8,055	8,559	7,628	7,486	6,942	6,728	6,335	7,179	6,092	6,262	6,519
June	9,825	10,145	9,271	10,175	8,907	8,784	7,803	8,000	7,414	6,708	7,742
July	10,644	10,778	10,455	10,080	9,941	9,035	7,792	7,662	7,581	8,073	8,029
August	10,122	9,552	9,572	9,612	8,979	8,369	7,522	6,350	7,583	6,356	7,236
September	5,757	5,124	5,577	5,336	5,515	4,313	4,381	4,274	4,048	4,102	4,224
October	4,357	3,298	2,665	3,745	2,713	2,828	2,102	2,783	2,620	2,005	2,468
November	1,157	3,196	1,139	1,493	1,189	1,038	1,286	893	1,131	1,748	1,219
December	78	971	255	1,208	642	133	676	59	220	119	241
January *	-	524	641	211	181	1,325	1,030	599	836	-	758
February	-	-	341	420	189	170	170	-	106	-	89
March	682	704	1,424	1,494	1,881	1,218	1,083	377	1,246	3,746	1,534
April	5,220	4,153	4,265	3,439	4,700	4,470	2,675	3,580	2,513	3,397	3,327
Total	55,897	57,004	53,233	54,699	51,779	48,411	42,855	41,756	41,390	42,516	43,386

** includes Chili Open participants*

Arlington Heights Park District

TABLE 8

2011/12 Annual Operating Budget — **Recreation Program Fee Analysis**

	00/01	01/02	02/03	03/04	04/05	05/06	06/07	07/08	08/09	09/10	10/11	CHG
VISUAL ARTS												
Basic Drawing	40.00	43.00	45.00	48.00	51.00	54.00	56.00	58.00	61.00	63.00	64.00	1.59
Cartoon Drawing	40.00	43.00	45.00	48.00	51.00	54.00	56.00	58.00	61.00	63.00	64.00	1.59
Clayworks-Youth	52.00	56.00	58.00	62.00	67.00	70.00	73.00	76.00	80.00	83.00	86.00	3.61
Creative Kids	36.00	40.00	42.00	45.00	48.00	50.00	52.00	54.00	56.00	56.00	57.00	1.79
Ishy Squishy	36.00	40.00	42.00	45.00	48.00	50.00	52.00	54.00	56.00	56.00	57.00	1.79
Multimedia Drawing	42.00	45.00	45.00	48.00	51.00	54.00	56.00	58.00	61.00	63.00	64.00	1.59
Oil Painting	52.00	54.00	56.00	60.00	64.00	66.00	66.00	68.00	70.00	73.00	74.00	1.37
Ooey Gooey	36.00	40.00	42.00	45.00	48.00	50.00	52.00	54.00	56.00	56.00	57.00	1.79
Painting with Acrylics	42.00	45.00	48.00	51.00	54.00	57.00	59.00	62.00	65.00	68.00	64.00	(5.88)
Parent/Tot Art	36.00	40.00	42.00	45.00	48.00	50.00	52.00	54.00	56.00	56.00	57.00	1.79
PeeWee Picassos	36.00	40.00	42.00	45.00	48.00	50.00	52.00	54.00	56.00	56.00	57.00	1.79
Pottery (2 hours)	90.00	95.00	100.00	110.00	120.00	130.00	130.00	135.00	138.00	141.00	143.00	1.42
Pottery (3 hours)	-	120.00	130.00	140.00	150.00	160.00	160.00	165.00	-	-	-	-
Tot Crafts	36.00	40.00	42.00	45.00	48.00	50.00	52.00	54.00	56.00	56.00	57.00	1.79
Winter Adventure - 1 day	-	-	-	-	-	30.00	32.00	34.00	37.00	38.00	39.00	2.63
Winter Adventure - 2 day	-	-	-	-	-	45.00	48.00	50.00	53.00	56.00	57.00	1.79
PERFORMING ARTS												
Adult Ballet-8 week program	42.00	46.00	50.00	55.00	59.00	61.00	63.00	63.00	66.00	68.00	68.00	-
Adult Ballet-15 week program	78.00	84.00	94.00	103.00	108.00	112.00	114.00	117.00	121.00	124.00	126.00	1.61
Adult Jazz-8 week program	42.00	46.00	50.00	55.00	59.00	61.00	63.00	63.00	66.00	68.00	68.00	-
Adult Jazz-15 week program	78.00	84.00	94.00	103.00	108.00	112.00	114.00	117.00	121.00	124.00	125.00	0.81
Adult Tap-8 week program	42.00	46.00	50.00	55.00	59.00	61.00	63.00	63.00	66.00	68.00	68.00	-
Adult Tap-15 week program	78.00	84.00	94.00	103.00	108.00	112.00	114.00	117.00	121.00	124.00	125.00	0.81
Adult Pointe-15 week program	-	-	-	-	-	-	114.00	118.00	122.00	124.00	125.00	0.81
Adult Combinations-8 week program	42.00	46.00	50.00	55.00	59.00	61.00	63.00	63.00	66.00	68.00	68.00	-
Adult Combinations-15 week program	78.00	84.00	94.00	103.00	108.00	112.00	114.00	117.00	121.00	124.00	125.00	0.81
Ballet, Tap & Tumbling I -15 week prg	65.00	70.00	79.00	85.00	89.00	93.00	95.00	98.00	101.00	104.00	105.00	0.96
Ballet, Tap & Tumbling II -15 week prg	65.00	70.00	79.00	85.00	89.00	93.00	95.00	98.00	101.00	104.00	105.00	0.96
Ballet, Tap & Tumbling III -15 week prg	75.00	82.00	90.00	96.00	100.00	104.00	106.00	109.00	112.00	115.00	116.00	0.87
Baton	26.00	27.00	28.00	29.00	30.00	31.00	32.00	33.00	34.00	35.00	35.00	-
Dance Camp	-	-	-	-	-	250.00	255.00	255.00	259.00	262.00	264.00	0.76
Fusion	-	-	-	140.00	147.00	159.00	162.00	165.00	169.00	174.00	143.00	(17.82)
Intro to Music	34.00	35.00	36.00	38.00	40.00	42.00	44.00	44.00	46.00	46.00	46.00	-
Performance Workshop-(1 hr)-8 wks	100.00	112.00	46.00	49.00	52.00	56.00	58.00	60.00	63.00	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	36.00	38.00	40.00	43.00	46.00	50.00	52.00	54.00	57.00	57.00	57.00	-
Synergy	-	-	-	170.00	178.00	188.00	192.00	195.00	205.00	211.00	214.00	1.42
Youth Acting	40.00	44.00	46.00	49.00	52.00	56.00	58.00	60.00	63.00	63.00	63.00	-
Youth Ballet-15 week program	75.00	81.00	90.00	96.00	100.00	104.00	106.00	109.00	113.00	116.00	117.00	0.86

	00/01	01/02	02/03	03/04	04/05	05/06	06/07	07/08	08/09	09/10	10/11	CHG
PERFORMING ARTS												
Youth Jazz-15 week program	75.00	81.00	90.00	96.00	100.00	104.00	106.00	109.00	113.00	116.00	117.00	0.86
Youth Tap-15 week program	75.00	81.00	90.00	96.00	100.00	104.00	106.00	109.00	113.00	116.00	117.00	0.86
Youth Combinations-15 week program	75.00	81.00	90.00	96.00	100.00	104.00	106.00	109.00	113.00	116.00	117.00	0.86
GENERAL PRE-SCHOOL/INFANT												
Adult & Tot Sports Stop	36.00	38.00	40.00	42.00	44.00	46.00	46.00	48.00	49.00	54.00	54.00	-
Infant Programs	35.00	37.00	39.00	41.00	43.00	45.00	47.00	49.00	50.00	51.00	52.00	1.96
Kaleidoscopes												
3 hrs./day - 2 days/wk.	120.00	128.00	139.00	156.00	169.00	187.00	195.00	205.00	211.00	217.00	219.00	0.92
2 1/2 hrs./day - 2 days/wk.	102.00	109.00	119.00	133.00	141.00	156.00	162.00	170.00	175.00	180.00	182.00	1.11
2 1/2 hrs./day - 3 days/wk.	149.00	159.00	172.00	193.00	212.00	234.00	244.00	256.00	264.00	272.00	274.00	0.74
3 hrs./day - 3 days/wk.	179.00	191.00	206.00	231.00	254.00	281.00	292.00	307.00	316.00	325.00	327.00	0.62
Mini Gym/Motor Midgets	37.00	39.00	41.00	43.00	45.00	47.00	49.00	51.00	53.00	54.00	55.00	1.85
Preschool												
2 days/wk; 3-4 yrs w/Aide	465.00	490.00	525.00	640.00	717.00	803.00	845.00	887.00	914.00	941.00	956.00	1.59
3 days/wk; 4-5 yrs; 2 1/2 hrs w/Aide	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	1,475.00	1.72
Kidnastics	36.00	38.00	40.00	42.00	44.00	46.00	46.00	48.00	49.00	49.00	49.00	-
Twice as Nice	60.00	63.00	65.00	67.00	70.00	79.00	81.00	83.00	85.00	86.00	87.00	1.16
What's Cooking	38.00	40.00	42.00	44.00	48.00	52.00	54.00	56.00	57.00	58.00	59.00	1.72
AQUATICS												
Infant/Preschool Swim Lessons	30.00	33.00	35.00	37.00	39.00	43.00	44.00	46.00	47.00	48.00	50.00	4.17
Youth Swim Lessons	37.00	41.00	44.00	46.00	51.00	54.00	55.00	58.00	61.00	63.00	65.00	3.17
Adult Swim Lessons	37.00	41.00	44.00	46.00	51.00	54.00	55.00	58.00	61.00	63.00	65.00	3.17
Muskie Swim Team-Winter 8 & under	178.00	198.00	212.00	212.00	212.00	212.00	247.00	267.00	275.00	275.00	280.00	1.82
Muskie Swim Team-Winter 9 & 10	215.00	240.00	257.00	257.00	257.00	272.00	277.00	285.00	294.00	294.00	299.00	1.70
Muskie Swim Team-Winter 11 & 12	226.00	252.00	277.00	277.00	277.00	309.00	319.00	329.00	339.00	349.00	354.00	1.43
Muskie Swim Team-Winter 13 - 18	235.00	262.00	288.00	288.00	288.00	330.00	420.00	454.00	490.00	504.00	509.00	0.99
Inter-Park Swim Team	74.00	83.00	95.00	105.00	116.00	121.00	123.00	129.00	135.00	140.00	145.00	3.57
Pre-beginners	45.00	50.00	53.00	53.00	53.00	56.00	57.00	60.00	61.00	63.00	65.00	3.17
Stroke Clinic - Youth	47.00	52.00	55.00	55.00	73.00	75.00	76.00	79.00	81.00	83.00	83.00	-
Aqua-Fitness - Pay at the Door	-	-	-	-	-	5.50	6.00	6.25	6.25	6.50	6.50	-
Aqua-Fitness - 5 coupons	-	-	-	-	-	25.00	26.00	28.00	29.00	30.00	31.00	3.33
Aqua-Fitness - 10 coupons	42.00	47.00	47.00	50.00	50.00	50.00	51.00	54.00	55.00	57.00	58.00	1.75
Aqua Fitness - 30 coupons	79.00	88.00	98.00	NA	144.00	150.00	NA	NA	NA	165.00	165.00	-
Aqua Fitness - 20 coupons	63.00	70.00	75.00	80.00	96.00	100.00	100.00	105.00	105.00	110.00	112.00	1.82
Diving	37.00	41.00	44.00	48.00	53.00	56.00	57.00	60.00	61.00	63.00	65.00	3.17
VARIED INTEREST												
Arts Alive Camp - 1 day/wk. 1.75 hrs 3.5-5 yrs	44.00	46.00	48.00	48.00	52.00	56.00	58.00	61.00	65.00	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	81.00	-
Arts Alive Camp - 2 days/wk. 5-7 yrs	84.00	90.00	95.00	102.00	110.00	118.00	120.00	123.00	127.00	130.00	130.00	-

	00/01	01/02	02/03	03/04	04/05	05/06	06/07	07/08	08/09	09/10	10/11	CHG
VARIED INTEREST												
Arts Alive Camp - 2 days/wk. 7-9 yrs	-	-	-	-	110.00	118.00	120.00	123.00	127.00	130.00	130.00	-
Babysitting	40.00	42.00	44.00	46.00	47.00	48.00	49.00	50.00	51.00	52.00	52.00	-
Day Camp	165.00	180.00	193.00	206.00	216.00	234.00	244.00	254.00	261.00	268.00	273.00	1.87
Dog Obedience	37.00	39.00	45.00	47.00	49.00	51.00	52.00	54.00	55.00	60.00	62.00	3.33
Garden Plots	35.00	37.00	39.00	41.00	43.00	45.00	46.00	47.00	49.00	50.00	50.00	-
Nothing But Net	-	-	-	-	-	46.00	46.00	48.00	49.00	49.00	49.00	-
Pee Wee Sportsters	36.00	38.00	40.00	40.00	42.00	44.00	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	49.00	-
School's Out Camp	-	98.00	100.00	104.00	108.00	115.00	115.00	46.00	49.00	49.00	49.00	-
Sporting Encounters	36.00	38.00	40.00	42.00	44.00	46.00	46.00	48.00	49.00	49.00	49.00	-
Sportsters Camp	48.00	48.00	54.00	54.00	56.00	58.00	58.00	44.00	44.00	44.00	44.00	-
Sportsters/Pee Wee Sportsters	36.00	38.00	40.00	42.00	44.00	46.00	46.00	48.00	44.00	44.00	44.00	-
Start Smart Golf	-	-	-	-	-	46.00	46.00	48.00	44.00	44.00	44.00	-
Vacation Camp - 2 day	29.00	30.00	35.00	38.00	40.00	43.00	45.00	47.00	48.00	49.00	50.00	2.04
Children At Play (C.A.P.)												
Before & Aft. 4-5 days/wk.	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	2,142.00	-
Second Child Discount	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	1,926.00	-
Before School 4-5 days/wk.	788.00	825.00	825.00	864.00	882.00	927.00	927.00	990.00	990.00	990.00	990.00	-
Second Child Discount	709.00	745.00	745.00	774.00	792.00	837.00	837.00	891.00	891.00	891.00	891.00	-
After School 4-5 days/wk.	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	1,233.00	-
Second Child Discount	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	1,107.00	-
Before & Aft. 1-3 days/wk.	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	1,485.00	-
Second Child Discount	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	1,341.00	-
Before School 1-3 days/wk.	500.00	510.00	510.00	558.00	576.00	603.00	621.00	666.00	666.00	666.00	666.00	-
Second Child Discount	450.00	460.00	460.00	504.00	522.00	549.00	558.00	594.00	594.00	594.00	594.00	-
After School 1-3 days/wk.	749.00	749.00	729.00	774.00	801.00	801.00	819.00	828.00	828.00	828.00	828.00	-
Second Child Discount	674.00	674.00	658.00	696.00	720.00	720.00	738.00	747.00	747.00	747.00	747.00	-
PM Camp - 3 hrs	160.00	185.00	200.00	248.00	265.00	280.00	294.00	294.00	313.00	321.00	341.00	6.23
OLDER ADULT PROGRAMS												
Art - Knitting	-	-	-	-	-	-	27.00	48.00	50.00	52.00	54.00	3.85
Art - Oil Painting (includes supplies)	51.00	54.00	59.00	67.00	69.00	71.00	73.00	75.00	77.00	79.00	81.00	2.53
Art - Quilting - Volunteer Instructors	21.00	22.00	23.00	24.00	25.00	26.00	27.00	28.00	29.00	30.00	31.00	3.33
Art - Sketch and Paint (includes supplies)	51.00	54.00	59.00	67.00	69.00	71.00	73.00	75.00	-	-	-	-
Art - Watercolors (includes supplies)	51.00	54.00	59.00	67.00	69.00	71.00	73.00	75.00	77.00	79.00	81.00	2.53
Bridge	27.00	30.00	32.00	35.00	37.00	38.00	39.00	40.00	42.00	44.00	47.00	6.82
Dance - Ballroom/Tango	24.00	27.00	29.00	32.00	33.00	34.00	36.00	38.00	41.00	44.00	47.00	6.82
Dance - Line Dance 70-30	-	-	-	-	6.00	6.00	6.00	6.00	6.00	7.00	7.00	-
Dance - Line Dance 75-25	3.00	3.00	3.25	3.50	3.75	4.25	4.50	5.00	5.50	6.00	6.25	4.17
Dance - Round 60/40	4.00	4.00	4.00	4.25	4.50	4.75	5.00	5.00	5.50	6.00	7.00	16.67

	00/01	01/02	02/03	03/04	04/05	05/06	06/07	07/08	08/09	09/10	10/11	CHG
OLDER ADULT PROGRAMS												
Dance - Square 70-30	-	-	-	-	5.00	5.00	5.00	6.00	6.00	6.00	6.00	-
Dance - Tap	-	-	-	-	-	-	-	39.00	42.00	45.00	47.00	4.44
Fitness - Tai Chi - 8 weeks	18.00	21.00	25.00	29.00	33.00	35.00	37.00	39.00	42.00	45.00	47.00	4.44
Fitness - Yoga	23.00	26.00	32.00	43.00	47.00	50.00	53.00	56.00	59.00	62.00	65.00	4.84
Fitness - Yoga - chair	-	-	-	25.00	26.00	29.00	35.00	38.00	41.00	44.00	47.00	6.82
Fitness - Yogacise	-	-	-	-	-	-	-	38.00	41.00	44.00	47.00	6.82
Fitness - Zumba	-	-	-	-	-	-	-	39.00	42.00	45.00	48.00	6.67
Fitness Center - Membership AAC	125.00	125.00	125.00	135.00	135.00	135.00	137.00	137.00	141.00	145.00	149.00	2.76
Fun & Fitness - Punch Pass	20Y's/45	20Y's/50	20Y's/50	16Y's/50	16Y's/50	15Y50	14Y50	15/55	15/55	15/60	14/60	-
Fun & Fitness - Annual	150.00	165.00	175.00	180.00	185.00	184.00	187.00	188.00	189.00	190.00	191.00	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	270.00	1.89
Fun & Fitness - Unlimited 6 mos Membership	-	-	-	-	-	100.00	102.00	102.00	105.00	108.00	111.00	2.78
Fun & Fitness - 6 mos Membership/AAC	-	-	-	-	-	75.00	77.00	77.00	80.00	83.00	86.00	3.61
Fun & Fitness & AAC 6 mos Combo Pass	-	-	-	-	-	150.00	152.00	152.00	154.00	156.00	158.00	1.28
Tour Membership-Annual	15.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	-
Woodcarving (Volunteer Instructor)	25.00	26.00	26.00	27.00	28.00	29.00	30.00	31.00	32.00	33.00	34.00	3.03
Woodshop Punch Pass	-	50.00	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	10.00	-
POOL ADMISSIONS												
Annual Swim Pass - Res. Family	118.00	132.00	144.00	158.00	180.00	185.00	190.00	199.50	205.00	211.00	211.00	-
Annual Swim Pass - Res. Ind.	68.00	76.00	83.00	91.00	104.00	107.00	110.00	115.50	120.00	124.00	124.00	-
Annual Swim Pass - NR Family	203.00	226.00	246.00	270.00	283.00	292.00	299.00	314.00	323.00	333.00	333.00	-
Annual Swim Pass - NR Ind.	120.00	134.00	146.00	160.00	168.00	173.00	178.00	187.00	193.00	199.00	199.00	-
Summer Swim Pass - Res. Family	102.00	114.00	124.00	136.00	148.00	160.00	165.00	173.00	178.00	183.00	183.00	-
Summer Swim Pass - Res. Ind.	52.00	58.00	63.00	69.00	75.00	81.00	83.00	87.00	90.00	93.00	93.00	-
Summer Swim Pass - NR Family	158.00	176.00	192.00	211.00	232.00	251.00	258.00	271.00	279.00	287.00	287.00	-
Summer Swim Pass - NR Ind.	99.00	99.00	108.00	119.00	125.00	135.00	139.00	146.00	150.00	155.00	155.00	-
Winter Swim Pass - Res. Family	108.00	120.00	131.00	144.00	144.00	144.00	144.00	149.65	154.00	159.00	159.00	-
Winter Swim Pass - Res. Ind.	59.00	66.00	72.00	79.00	82.00	82.00	82.00	86.65	89.00	92.00	92.00	-
Winter Swim Pass - NR Family	170.00	190.00	207.00	228.00	228.00	228.00	228.00	235.00	242.00	249.00	249.00	-
Winter Swim Pass - NR Ind.	96.00	107.00	117.00	129.00	129.00	135.00	135.00	140.00	144.00	148.00	148.00	-
Coupon Books - Resident	16.00	35.00	40.00	45.00	45.00	47.50	50.00	50.00	50.00	52.50	52.50	-
Babysitter Pass - Resident	-	-	25.00	30.00	30.00	35.00	36.00	38.00	39.00	40.00	40.00	-
Babysitter Pass - Non Resident	-	-	37.50	44.00	44.00	50.00	52.00	54.60	56.00	58.00	58.00	-
Daily Admission - Evenings Res	1.00	1.00	1.00	2.00	2.00	2.25	2.25	2.25	2.25	2.50	2.50	-
Daily Admission - Evenings Non Res	1.00	1.00	2.00	4.00	4.00	4.25	4.25	4.25	4.25	4.50	4.50	-
Daily Admission - Res.	3.50	3.50	4.00	4.50	4.50	4.75	5.00	5.00	5.00	5.25	5.25	-
Daily Admission - NR	6.00	6.00	7.00	7.00	7.00	7.25	7.50	7.50	7.50	7.75	7.75	-
AM Wading Pool - Resident	-	-	2.00	2.50	2.50	2.75	3.00	3.00	3.00	3.25	3.25	-

	00/01	01/02	02/03	03/04	04/05	05/06	06/07	07/08	08/09	09/10	10/11	CHG
POOL ADMISSIONS												
AM Wading Pool - Non Resident	-	-	4.00	4.50	4.50	4.75	5.00	5.00	5.00	5.25	5.25	-
Olympic: Lap/Senior Swim - Resident	-	-	-	-	2.00	2.25	2.50	2.50	2.50	2.75	2.75	-
Olympic: Lap/Senior Swim - Non Res.	-	-	-	-	4.25	4.25	4.50	4.50	4.50	4.75	4.75	-
MUSEUM												
General Museum Classes												
Antiques	44.00	45.00	46.00	46.00	47.00	47.00	47.00	47.00	47.00	48.00	48.00	-
Appraise the Past	-	-	-	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-
Children's Craft Classes	13.00	14.00	14.00	15.00	15.00	15.00	15.00	15.00	16.00	16.00	16.00	-
Chores Workshop	3.00	3.50	4.00	4.00	4.25	4.25	4.50	4.50	4.75	4.75	5.00	5.26
High Tea at Banta - Adult	14.00	14.00	14.50	15.00	17.00	17.00	17.00	18.00	18.00	19.00	19.00	-
Seasonal Children's Classes	-	-	-	18.00	18.00	18.00	19.00	19.00	19.00	22.00	22.00	-
Special Event - Adult - (Irish Fest-Friday)	-	-	-	-	-	5.00	5.00	5.00	7.00	7.00	8.00	14.29
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	8.00	-
Special Event - Child - (Irish Fest-Friday)	-	-	-	-	-	Free	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	3.00	-
Tollhouse Cookie House	15.00	16.00	17.00	17.50	18.00	18.00	18.00	18.00	18.00	19.00	19.00	-
School Scout Programs												
Coloring Book/Local History	-	-	2.00	2.50	3.00	3.00	3.00	3.50	3.50	4.00	4.00	-
Garden Tour	-	-	2.00	2.50	2.50	2.50	2.75	3.00	3.25	3.25	3.25	-
Homesteading Days	3.25	3.50	3.50	4.00	4.00	4.00	4.25	4.50	4.50	5.00	5.00	-
House Tour / Mural Program	-	-	-	-	-	-	-	3.00	3.00	4.00	4.00	-
If I Had a Hammer (Scouts)	15.00	15.00	15.00	15.50	15.50	16.00	16.00	16.00	16.00	16.50	16.50	-
Juliette Low/Brownie Program	-	-	-	3.50	3.75	3.75	4.00	4.50	4.50	5.00	5.00	-
Juliette Low/Junior Program	-	-	-	5.00	5.25	5.25	5.25	5.50	5.50	5.50	5.50	-
Movin West	3.00	3.25	3.50	4.00	4.00	4.00	4.00	4.50	4.50	4.50	4.50	-
Nature Program (self-directed)	-	-	-	2.00	2.25	2.25	2.50	2.50	2.50	2.50	2.50	-
Old Fashioned Games (90 minutes)	3.00	3.50	4.00	4.00	4.25	4.25	4.50	4.25	4.25	5.00	5.00	-
Pioneer Day	3.50	4.00	4.00	5.00	5.00	5.00	5.50	5.50	6.00	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	3.75	-
Preschool Pioneers (3-4)	2.25	2.25	2.50	2.75	3.00	3.00	3.00	3.25	3.25	3.50	3.50	-
Preschool Pioneers (4-5)	2.75	2.75	3.00	3.00	3.25	3.25	3.25	3.50	3.50	3.75	3.75	-
Root Beer Days	3.50	4.00	4.25	5.00	5.00	5.00	5.25	5.25	5.50	5.50	5.50	-
Safety Tool Workshop	8.00	8.00	10.00	10.00	11.00	11.00	12.00	12.00	12.00	13.00	13.00	-
Toys'n Dolls Workshop	3.00	3.50	4.00	4.25	4.50	4.50	4.50	5.00	5.00	5.50	5.50	-
Walk the Potawatomi Trail	4.00	4.00	4.25	4.25	4.50	4.50	4.50	4.75	5.00	5.00	5.00	-
LAKE ARLINGTON												
All Day Sailing Camp - 1 Week	150.00	150.00	155.00	160.00	165.00	170.00	175.00	180.00	185.00	190.00	190.00	-
All Day Sailing Camp - 2 Weeks	250.00	250.00	255.00	260.00	265.00	270.00	275.00	280.00	290.00	295.00	295.00	-
Climb, Canoe, Fish - 2 Days	75.00	75.00	75.00	80.00	80.00	85.00	85.00	85.00	95.00	95.00	95.00	-

	00/01	01/02	02/03	03/04	04/05	05/06	06/07	07/08	08/09	09/10	10/11	CHG
LAKE ARLINGTON												
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	150.00	150.00	155.00	160.00	165.00	170.00	175.00	180.00	185.00	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	16.00	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	9.00	9.00	10.00	11.11
Paddleboat Rental-Weekend-1 hr.	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	16.00	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	9.00	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	100.00	-
Sailboat Rental-Weekday	20.00	20.00	20.00	20.00	20.00	25.00	25.00	25.00	25.00	25.00	25.00	-
Sailboat Rental-Weekend	20.00	20.00	20.00	20.00	20.00	25.00	25.00	25.00	25.00	25.00	25.00	-
Sailing Lessons - Semi-Private	38.00	NA	38.00	38.00	38.00	40.00	40.00	40.00	40.00	110.00	110.00	-
Sailing Lessons-Family (incl 2 people)	99.00	50.00	55.00	55.00	55.00	60.00	70.00	70.00	75.00	75.00	75.00	-
Sailing Lessons-Private 1 person	25.00	50.00	50.00	50.00	50.00	55.00	55.00	55.00	55.00	55.00	55.00	-
Season Sticker-NR	60.00	60.00	60.00	60.00	60.00	65.00	65.00	65.00	65.00	65.00	65.00	-
Season Sticker-Res.	40.00	40.00	40.00	40.00	40.00	45.00	45.00	45.00	45.00	45.00	45.00	-
Storage-All Year-NR	200.00	205.00	205.00	205.00	205.00	210.00	210.00	210.00	215.00	215.00	215.00	-
Storage-All Year-Res.	180.00	185.00	185.00	185.00	185.00	190.00	190.00	190.00	195.00	195.00	195.00	-
Storage-Summer Res. (top rack)	100.00	105.00	105.00	105.00	105.00	105.00	105.00	105.00	110.00	110.00	110.00	-
Storage-Summer-NR (2 bottom racks)	150.00	155.00	155.00	155.00	155.00	160.00	160.00	160.00	165.00	165.00	165.00	-
Storage-Summer-NR(top rack)	120.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	130.00	130.00	130.00	-
Storage-Summer-Res. (2 bottom racks)	120.00	125.00	125.00	125.00	125.00	130.00	130.00	130.00	135.00	135.00	135.00	-
Storage-Winter	125.00	130.00	130.00	130.00	130.00	130.00	130.00	130.00	135.00	135.00	135.00	-
Taste of Sailing	55.00	55.00	60.00	65.00	70.00	75.00	76.00	77.00	78.00	78.00	78.00	-
Tennis, Golf, Sail Camp - 3 Weeks	210.00	215.00	220.00	225.00	225.00	230.00	230.00	235.00	240.00	-	-	-
ATHLETICS & EYERCISE												
Group Fitness												
Group Fitness (at door)	5.00	5.00	6.00	7.00	7.00	7.00	8.00	8.00	8.00	8.00	8.00	-
1 class/wk.	42.00	44.00	46.00	47.00	57.00	58.00	60.00	62.00	63.00	65.00	67.00	3.08
1.5 class/wk.	-	-	-	-	73.00	74.00	78.00	80.00	82.00	84.00	86.00	2.38
2 classes/wk.	63.00	65.00	67.00	69.00	82.00	84.00	92.00	95.00	98.00	100.00	103.00	3.00
3 classes/wk.	79.00	83.00	85.00	88.00	103.00	105.00	115.00	120.00	125.00	127.00	130.00	2.36
4 classes/wk.	100.00	102.00	NA	NA	NA	NA	140.00	150.00	160.00	162.00	166.00	2.47
Miscellaneous Sports												
Advanced Bulls	37.00	38.00	40.00	42.00	44.00	46.00	47.00	48.00	49.00	50.00	50.00	-
Basketball-Adult	485.00	490.00	500.00	525.00	525.00	535.00	540.00	545.00	550.00	560.00	560.00	-
Basketball-Youth	55.00	62.00	65.00	68.00	71.00	72.00	73.00	75.00	76.00	78.00	79.00	1.28
Football-Mens'	445.00	450.00	500.00	550.00	600.00	600.00	600.00	615.00	620.00	625.00	625.00	-
High School Baseball	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	1,125.00	2.27

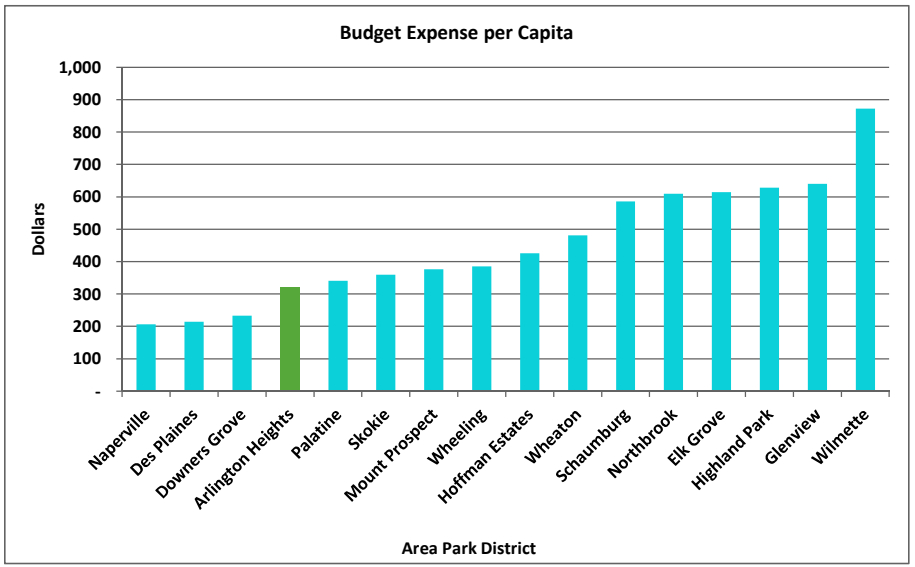
	00/01	01/02	02/03	03/04	04/05	05/06	06/07	07/08	08/09	09/10	10/11	CHG
Miscellaneous Sports												
High School Volleyball Leagues	170.00	180.00	190.00	200.00	200.00	210.00	210.00	215.00	220.00	225.00	225.00	-
Hoops & Headers	130.00	130.00	130.00	135.00	150.00	155.00	160.00	165.00	175.00	180.00	180.00	-
Mini/Jr. Bulls	28.00	30.00	32.00	34.00	36.00	38.00	39.00	40.00	41.00	42.00	42.00	-
Soccer-Travel	75.00	80.00	85.00	90.00	95.00	100.00	100.00	105.00	110.00	120.00	130.00	8.33
Soccer-Youth	31.00	33.00	35.00	39.00	43.00	46.00	49.00	51.00	55.00	57.00	57.00	-
T-Ball	44.00	47.00	50.00	53.00	56.00	59.00	60.00	62.00	64.00	66.00	67.00	1.52
Volleyball-CoRec	270.00	280.00	280.00	290.00	290.00	300.00	300.00	310.00	315.00	320.00	320.00	-
Youth Volleyball	54.00	65.00	50.00	60.00	65.00	70.00	73.00	75.00	80.00	82.00	84.00	2.44
Softball												
Softball-Mens' 16" "B" League	475.00	485.00	500.00	510.00	525.00	535.00	540.00	550.00	560.00	570.00	570.00	-
Softball Mens' 16" "C" League	455.00	465.00	475.00	485.00	500.00	525.00	530.00	550.00	560.00	570.00	570.00	-
Melas "A" Leagues	630.00	650.00	675.00	700.00	710.00	720.00	730.00	750.00	750.00	765.00	765.00	-
Melas "B" Leagues	600.00	620.00	675.00	700.00	710.00	720.00	730.00	750.00	750.00	765.00	765.00	-
Melas "C" Leagues	580.00	600.00	675.00	700.00	710.00	720.00	730.00	750.00	750.00	765.00	765.00	-
Melas Co-Ed Leagues	580.00	600.00	675.00	700.00	710.00	720.00	730.00	750.00	750.00	765.00	765.00	-
Gymnastics												
1 Day/Wk. - 1 hr/wk	68.00	76.00	80.00	82.00	88.00	92.00	95.00	162.00	178.00	178.00	178.00	-
Preschool Gymnastics	60.00	62.00	70.00	72.00	88.00	92.00	95.00	162.00	178.00	178.00	178.00	-
Karate-Pre	73.00	83.00	86.00	90.00	90.00	91.00	95.00	105.00	108.00	112.00	112.00	-
Karate-Youth	73.00	83.00	86.00	90.00	90.00	91.00	95.00	105.00	108.00	112.00	112.00	-
Karate-Adult	102.00	107.00	128.00	134.00	134.00	137.00	140.00	148.00	152.00	158.00	158.00	-

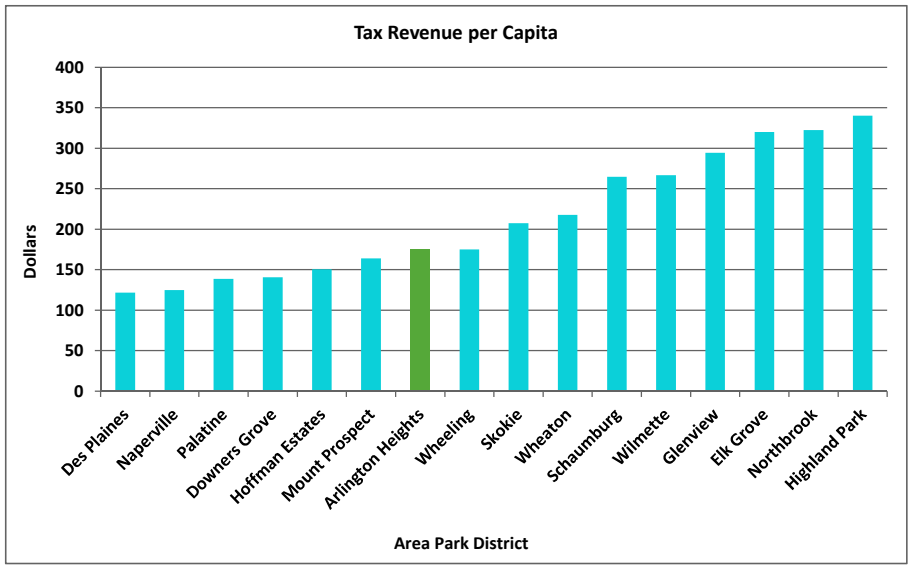
Arlington Heights Park District

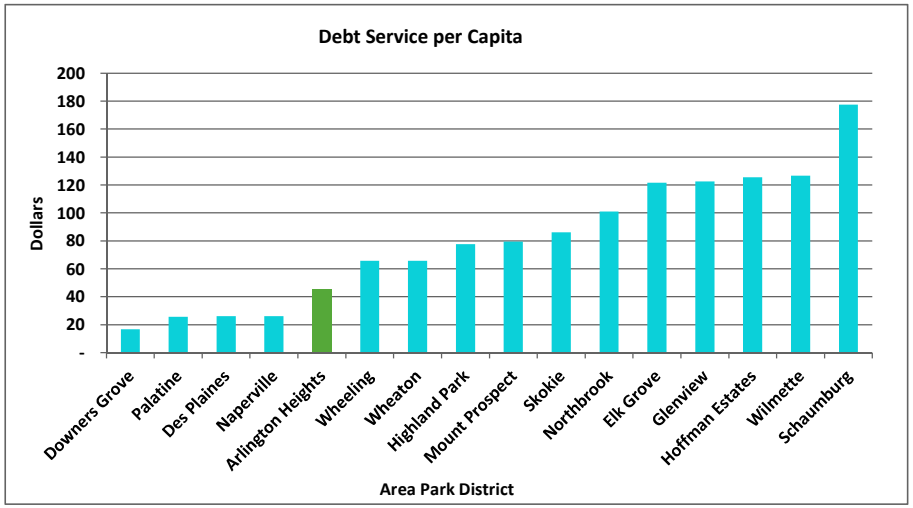
2011/12 Anual Operating Budget

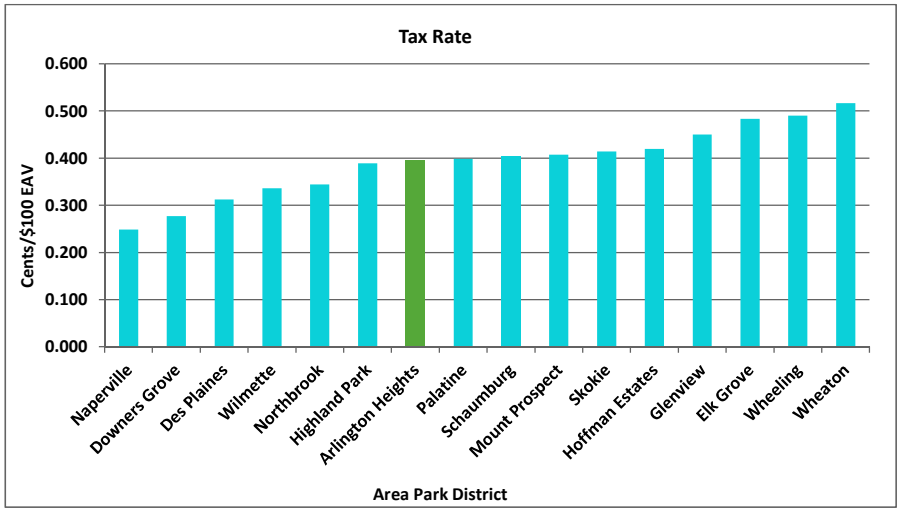
TABLE 9
Area Park District Comparisons

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	285-289	A
Employee Headcount by Type	290	B
Position Status Report	291	C
Part Time Employee Salary Ranges	292	D
Full Time Employee Salary Ranges	293	E
Analysis of Employee Wages	294	F
Fund Balance Projections - All Funds	295	G
Schedule of Building Square Footage	296	H
Recommended Roof Improvement Schedule	297	I
Recommended Tennis Court Renovation Schedule	298	J
Recommended Playground Renovation Schedule	299-300	K
2000 U.S. Census Demographics	301	L
Budget Worksheets and Instructions	302-308	M
News Release	309	N
Board Presentation Slide Show	311-344	O

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.

ADA – Americans with Disabilities Act, legislation that defines basic accessibility standards for facilities, programs and informational material.

AED – Automated external defibrillators or portable defibrillators, which operate automatically to restore heartbeat are now located at most of the District's facilities.

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.

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.

Board of Commissioners – Independent board of five individuals elected at large by the residents of the Arlington Heights Park District.

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).

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.

Committee of the Whole – Board of Commissioners Committee consisting of all the Board members and is chaired by the Board Vice-President. No action may be taken at a Committee of the Whole meeting.

Contingency - An appropriation of funds to cover unforeseen events that occur during the fiscal year.

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 - The excess of the liabilities of a fund over its assets

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.

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.

IAPD – Illinois Association of Park Districts is a statewide organization of park districts that ensures the quality of life through education, research and advocacy.

IMRF – Illinois Municipal Retirement Fund, state established retirement fund for municipal workers. Both the employee and the District pay into this defined benefit plan.

IPRA – Illinois Parks and Recreation Association is a statewide organization of park and recreation professionals that advocates the lifetime benefits of parks, recreation and conservation.

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.

NPRA – National Parks and Recreation Association is an organization of citizen boards and professionals interested in the parks and recreation operations in the United States.

NWSRA – Northwest Special Recreation Association is an association of seventeen park districts that pool resources in order to serve the recreation needs of adults and children with disabilities.

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.

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.

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, continuous 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.

	Administration and Finance	Parks and Planning	Recreation and Facilities	Total
2010/11 Budget				
Full-time-IMRF	23	45	34	102
Part-time-IMRF	6	1	45	52
Part-time Regular and Short-Term (Non-IMRF)	13	31	1,030	1,074
Total	**42**	**77**	**1,090**	**1,228**
Year-End Estimate (at 1/24/11)				
Full-time-IMRF	22	44	32	97
Part-time-IMRF	5	4	43	52
Part-time Regular and Short-Term (Non-IMRF)	6	32	978	1,016
Total	**33**	**79**	**1,053**	**1,203**
2011/12 Budget				
Full-time-IMRF	23	44	32	99
Part-time-IMRF	6	4	45	55
Part-time Regular and Short-Term (Non-IMRF)	6	32	940	978
Total	**35**	**80**	**1,017**	**1,132**

The Arlington Heights Park District issued 1,166 W-2s to employees who worked for the Park District in 2010. Total hours worked by all staff during 2010 was 520,907 or the equivalent of 250 full-time employees. This is 23,780 more hours and 12 fewer FTE's than in 2009.

Arlington Heights Park District

APPENDIX C

2011/12 Annual Operating Budget — **Position Status Report**

	Actual					Projected					
	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	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	30	30	30	30	Potential Additional 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	46	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	1	1	1	1	1	1	1	1	1	Adm Center Front Desk Staff moved to Rec & Fac - 07/08
Courier	1	1	1	1	1	1	1	1	1	1	
Total Finance and Personnel Department	15	13	13	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	10	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	5	5	5	5	5	5	5	5	5	Adm Center Front Desk Staff moved to Rec & Fac - 07/08
Custodians	3	3	3	3	3	3	3	3	3	3	
Total Recreation and Facilities Department	32	34	34	34	34	34	35	35	35	35	
Total Park District	102	102	102	102	102	102	104	104	104	104	

Categories	Pay Grades	Range	
		Min	Max
Operations Staff I	5-16	8.25	11.00
Operations Staff II	12-32	10.00	15.00
Aquatics I	5-16	8.25	11.00
Aquatics II	12-32	10.00	15.00
Clerical I	5-16	8.25	11.00
Clerical II	12-32	10.00	15.00
Clerical Specialist	28-52	14.00	20.00
Groundsman I	5-16	8.25	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 $8.00 per hour through June 30, 2010.
Staff under age 18 is $7.50 per hour through June 30, 2010.

Staff age 18 or better will be $8.25 per hour as of July 1, 2010.
Staff under age 18 will be $7.75 per hour as of July 1, 2010.

Position	Steps	Salary Range
Parks & Planning Department		
Superintendent	209 - 253	66,103 - 102,416
Maintenance Supervisor II	195 - 234	57,507 - 84,775
Maintenance Supervisor I	173 - 212	46,202 - 68,106
Carpenter	180 - 222	49,535 - 75,233
Electrician	180 - 222	49,535 - 75,233
Heating/Plumbing Specialist	180 - 222	49,535 - 75,233
Mechanic	180 - 222	49,535 - 75,233
General Tradesman	169 - 211	44,400 - 67,432
Park Groundsman Specialist	164 - 205	42,245 - 63,524
Park Groundsman III	160 - 198	40,597 - 59,250
Park Groundsman II	155 - 195	38,627 - 57,507
Park Groundsman I	143 - 184	34,279 - 51,545
Park Planner II	189 - 243	54,174 - 92,717
Park Planner I	163 - 201	41,827 - 61,045
Custodian	143 - 182	34,279 - 50,530
Finance & Personnel Department		
Superintendent	209 - 253	66,103 - 102,416
Supervisor II	188 - 243	53,638 - 92,717
Specialists	179 - 229	49,045 - 80,660
Account Clerk III	160 - 204	40,597 - 62,895
Account Clerk II	155 - 193	38,627 - 56,374
Account Clerk I	146 - 184	35,318 - 51,545
Courier	122 - 163	27,817 - 41,827

Position	Steps	Salary Range
Executive Director's Office		
Superintendent	209 - 253	66,103 - 102,416
Specialist	179 - 229	49,045 - 80,660
Director's Secretary	156 - 209	39,013 - 66,103
Recreation & Facilities Department		
Superintendent of Recreation	209 - 253	66,103 - 102,416
Recreation Supervisor II	188 - 243	53,638 - 92,717
Recreation Supervisor I	163 - 201	41,827 - 61,045
Golf Club Manager	188 - 243	53,638 - 92,717
Assistant Golf Club Manager	162 - 201	41,413 - 61,045
Racquet Club Manager	188 - 243	53,638 - 92,717
Assistant Racquet Club Manager	162 - 201	41,413 - 61,045
Racquet Club Coordinator	143 - 184	34,279 - 51,545
Clerical		
Secretary II	156 - 209	39,013 - 66,103
Secretary I	143 - 184	34,279 - 51,545
Clerk/Typist/Receptionist	122 - 163	27,817 - 41,827

		Corporate	Recreation	Nickol Knoll Golf Club	Arlington Lakes Golf Club	Forest View Racquet & Fitness	Heritage Tennis	Museum	All Operating Funds Combined
2008/09 Actual									
Full Time	$	2,470,595	2,165,366	51,446	683,659	173,565	253,946	64,227	5,862,804
Part Time		244,713	3,295,483	85,946	155,086	234,349	241,699	72,583	4,329,859
Total Wages	$	2,715,308	5,460,848	137,392	838,745	407,914	495,645	136,810	10,192,662
Revenue	$	5,092,864	9,260,488	188,734	1,185,699	693,546	950,838	138,040	20,109,559
% of Revenue		53.32%	58.97%	72.80%	70.74%	58.82%	52.13%	99.11%	50.69%
2009/10 Actual									
Full Time	$	2,600,422	2,221,519	53,205	694,508	179,288	266,873	66,997	6,082,812
Part Time		213,061	3,296,587	71,019	161,392	253,496	258,673	69,366	4,323,594
Total Wages	$	2,813,483	5,518,106	124,224	855,900	432,784	525,546	136,363	10,406,406
Revenue	$	5,155,994	9,429,637	199,446	1,213,428	704,159	999,552	176,322	20,751,690
% of Revenue		54.57%	58.52%	62.28%	70.54%	61.46%	52.58%	77.34%	50.15%
2010/11 Projected									
Full Time	$	2,615,443	2,282,463	54,204	729,743	180,265	257,814	68,614	6,188,546
Part Time		253,398	3,234,298	75,720	151,550	266,738	271,753	74,811	4,328,268
Total Wages	$	2,868,841	5,516,761	129,924	881,293	447,003	529,567	143,425	10,516,814
Revenue	$	5,178,292	9,396,685	178,016	1,193,267	719,281	1,003,673	185,052	20,810,970
% of Revenue		55.40%	58.71%	72.98%	73.86%	62.15%	52.76%	77.51%	50.53%
2011/12 Proposed									
Full Time	$	2,728,055	2,347,529	54,204	711,901	185,692	266,073	70,725	6,364,179
Part Time		278,832	3,336,786	74,104	157,901	273,023	281,487	108,685	4,510,818
Total Wages	$	3,006,887	5,684,315	128,308	869,802	458,715	547,560	140,550	10,836,137
Revenue	$	5,328,698	9,662,988	186,308	1,237,991	741,490	1,037,203	179,410	21,408,673
% of Revenue		56.43%	58.83%	68.87%	70.26%	61.86%	52.79%	78.34%	50.62%

Table of Contents

	General Corporate	Recreation	Forest View Racquet & Fitness	Heritage Tennis Club	Arlington Lakes Golf Club	Nickol Knoll Golf Club	Total Recreation Fund	Museum	IMRF Pension	Liability Insurance	Public Audit	Debt Service	NWSRA Special Recreation	TOTAL
Fund Balance, 04/30/08	4,639,636	6,683,203	(268,219)	875,386	295,766	(327,905)	7,258,231	89,667	70,374	295,148	32,191	36,038	1,018,490	13,439,775
Revenues	4,837,052	9,260,488	693,546	950,838	1,185,699	188,734	12,279,304	138,040	1,414,879	255,812	16,032	2,950,275	1,168,440	23,059,834
Expenses	4,320,610	8,651,536	655,237	739,776	1,296,123	248,300	11,590,972	166,437	1,255,357	265,998	28,025	3,270,528	570,719	21,468,646
Capital Outlay	-	43,424	-	28,997	-	-	72,421	-	-	-	-	-	432,572	504,993
Net Surplus/(Deficit)	516,442	565,528	38,309	182,065	(110,425)	(59,566)	615,911	(28,397)	159,522	(10,186)	(11,993)	(320,253)	165,149	1,086,195
Non-spendable	51,952	62,831	14,400	22,288	65,323	1,832	166,674	1,505	-	-	-	-	-	220,131
Deferred Taxes	2,376,121	1,435,906	-	-	-	-	1,435,906	55,867	229,896	132,932	13,471	-	685,658	4,929,851
Fiscal Sustainability	1,840,534	2,262,879	177,434	199,347	-	63,396	2,703,055	17,306	-	70,750	4,275	-	43,354	4,679,274
Available Balance	887,471	3,487,115	(421,744)	835,816	120,019	(452,699)	3,568,507	(13,408)	-	81,280	2,452	(284,215)	454,627	4,696,714
Fund Balance, 04/30/09	**5,156,078**	**7,248,731**	**(229,910)**	**1,057,451**	**185,342**	**(387,471)**	**7,874,142**	**61,270**	**229,896**	**284,962**	**20,198**	**(284,215)**	**1,183,639**	**14,525,970**
Revenues	4,906,928	9,429,637	704,159	999,552	1,213,428	199,446	12,546,222	176,322	1,480,999	249,066	27,834	3,044,115	1,364,319	23,795,805
Expenses	4,505,405	8,658,436	660,897	766,971	1,294,876	226,405	11,607,585	169,046	1,334,900	266,383	29,283	2,696,496	680,214	21,289,312
Capital Outlay	-	285,068	-	66,885	-	-	351,953	-	-	-	-	-	477,533	829,486
Net Surplus/(Deficit)	401,523	486,133	43,262	165,696	(81,448)	(26,959)	586,684	7,276	146,099	(17,317)	(1,449)	347,619	206,572	1,677,007
Non-spendable	52,185	52,185	14,671	17,831	69,334	3,343	157,364	677	-	-	-	-	-	210,226
Deferred Taxes	2,219,717	1,341,119	-	-	-	-	1,341,119	67,868	375,995	119,080	14,727	63,404	694,708	4,896,618
Fiscal Sustainability	1,921,128	2,346,521	174,340	201,409	-	62,754	2,785,024	17,673	-	64,934	4,022	-	50,582	4,843,363
Available Balance	1,364,571	3,995,038	(375,659)	1,003,907	34,559	(480,527)	4,177,319	(17,672)	-	83,631	-	-	644,921	6,252,769
Fund Balance, 04/30/10	**5,557,601**	**7,734,864**	**(186,648)**	**1,223,147**	**103,894**	**(414,430)**	**8,460,826**	**68,546**	**375,995**	**267,645**	**18,749**	**63,404**	**1,390,211**	**16,202,977**
Revenues	4,933,292	9,396,685	719,281	1,003,673	1,193,267	178,016	12,490,922	185,052	1,528,511	245,000	30,000	3,355,000	1,398,193	24,165,970
Expenses	4,792,587	8,754,037	681,492	763,576	1,365,242	236,133	11,800,480	170,666	1,474,479	263,365	27,750	3,321,340	684,647	22,535,314
Capital Outlay/Transfers	1,000,000	59,600	-	48,346	-	-	107,946	-	-	-	-	-	453,621	1,561,567
Net Surplus/(Deficit)	(859,295)	583,048	37,789	191,751	(171,975)	(58,117)	582,496	14,386	54,032	(18,365)	2,250	33,660	259,925	69,089
Non-spendable	52,000	52,000	14,500	20,000	14,500	3,000	104,000	1,000	-	-	-	-	-	157,000
Deferred Taxes	2,221,852	1,347,500	-	-	-	-	1,347,500	64,925	430,027	120,050	14,700	97,064	685,115	4,981,232
Fiscal Sustainability	1,950,860	2,268,326	171,429	205,875	333,471	60,344	3,039,444	18,140	-	67,341	4,163	-	68,285	5,148,233
Available Balance	473,594	4,650,086	(334,788)	1,189,023	(416,052)	(535,891)	4,552,378	(1,133)	-	61,889	2,137	-	896,736	5,985,600
Fund Balance, 04/30/11	**4,698,306**	**8,317,912**	**(148,859)**	**1,414,898**	**(68,082)**	**(472,547)**	**9,043,322**	**82,932**	**430,027**	**249,280**	**20,999**	**97,064**	**1,650,136**	**16,272,066**
Revenues	5,076,198	9,662,988	741,490	1,037,203	1,237,991	186,308	12,865,980	179,410	1,580,650	252,500	30,300	3,983,734	1,423,635	25,392,407
Expenses	4,992,911	9,219,847	702,794	800,231	1,294,983	236,526	12,254,381	178,165	1,509,623	281,336	28,500	3,945,475	727,460	23,917,851
Capital Outlay/Transfers	-	834,200	-	141,000	-	-	975,200	-	-	-	-	-	1,155,375	2,130,575
Net Surplus/(Deficit)	83,287	(391,059)	38,696	95,972	(56,992)	(50,218)	(363,601)	1,245	71,027	(28,836)	1,800	38,259	(459,200)	(656,019)
Non-spendable	52,000	52,000	14,500	20,000	14,500	3,000	104,000	1,000	-	-	-	-	-	157,000
Deferred Taxes	2,276,540	1,385,720	-	-	-	-	1,385,720	59,388	501,054	123,725	14,847	135,323	697,581	5,194,178
Fiscal Sustainability	1,997,164	2,279,962	175,698	200,058	323,746	59,132	3,038,595	17,817	-	70,334	4,275	-	72,746	5,200,931
Available Balance	455,888	4,209,171	(300,361)	1,290,812	(463,319)	(584,897)	4,151,407	5,973	-	26,385	3,677	-	420,609	5,063,938
Fund Balance, 04/30/12	**4,781,593**	**7,926,853**	**(110,163)**	**1,510,870**	**(125,073)**	**(522,765)**	**8,679,722**	**84,177**	**501,054**	**220,444**	**22,799**	**135,323**	**1,190,936**	**15,616,047**
% Fund Balance Retained:														
Fiscal Sustainability	40%	25%	25%	25%	25%	25%	25%	10%	0%	25%	15%	0%	10%	22%
Available Balance	9%	46%	-43%	161%	-36%	-247%	34%	3%	0%	9%	13%	0%	58%	21%
	49%	70%	-18%	186%	-11%	-222%	59%	13%	0%	34%	28%	0%	68%	43%

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

APPENDIX I

2011/12 Annual Operating Budget — **Roof Improvement Schedule**

Property	Square Feet	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	Total
Administration Center & Annex	13,750	-	-	-	-	-	-	-
Arlington Lakes Golf Club	6,650	-	85,000	-	-	-	-	85,000
ALGC Service Center	4,275	-	46,000	-	-	-	-	46,000
Camelot Park	11,078	-	-	-	-	-	-	-
Davis Street Service Center	22,584	-	-	-	-	-	-	-
Davis Street II	24,000	-	-	-	-	182,000	-	182,000
Forest View Racquet Club	58,552	-	-	-	-	-	-	-
Frontier Park	13,770	-	-	-	-	-	-	-
Frontier Service Center	5,202	-	-	-	-	-	-	-
Hasbrook	3,995	-	-	-	17,000	-	-	17,000
Heritage Park	10,628	-	-	-	-	-	-	-
Heritage Tennis Club	56,884	-	-	-	-	-	-	-
Hickory Meadows	2,960	-	-	-	-	-	8,200	8,200
Lake Arlington	2,008	-	-	-	-	41,500	-	41,500
Melas Park	2,600	-	-	-	-	-	-	-
Nickol Knoll	4,414	22,500	-	-	-	-	-	22,500
Nickol Knoll Service Center	6,072	-	5,000	-	96,000	-	-	101,000
Olympic Park	29,200	-	-	-	-	-	-	-
Patriots Park Shelter Building	2,960	6,500	-	-	-	-	-	6,500
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	15,000	-	20,000	10,000	150,000	-	195,000
Recreation Park Festival Bldg.	1,200	-	18,000	-	-	-	-	18,000
Sunset Meadows Shelter	3,200	-	-	-	-	-	-	-
21 S. Belmont	2,100	9,750	-	-	-	-	-	9,750
17 S. Belmont	1,600	-	6,500	-	-	-	-	6,500
2004 N. Fernandez	2,700	-	-	-	-	-	-	-
Total	338,895	53,750	160,500	20,000	123,000	373,500	8,200	738,950

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

APPENDIX J

2011/12 Annual Operating Budget — **Tennis Court Renovation Schedule**

Location	# of Courts	Condition of Courts	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Primary Courts-A												
FVRFC-Outdoors	7	Poor	C		R&C					C		
Dryden	4	Good				C					R&C	
Camelot	3	Excellent					C					C
Frontier	3	Poor			R&C					C		
Greenslopes	4	Good			C				R&C			
Heritage	3	Excellent			C				C			
Pioneer	4	Excellent		C				C				
Recreation	3	Excellent				C					C	
Centennial + 1 BB	3	Fair		R&C					C			
Total A Courts	34											
Secondary Courts-B												
Carefree + 1 RH	2	Good		C				C				R&C
Olympic + 2 SP	2	Good				C					C	
Raven + 1 BB	3	Fair	C			R&C				C		
Creekside	2	Good		C				C				
Wildwood	3	Fair			C					R&C		
Total B Courts	12											
Supplemental-C												
Hasbrook + 1BB	2	Excellent	R&C					C				C
Victory	1	Excellent			C					C		
Volz	2	Fair					R&C				C	
Greenbrier + 1 RH	1	Excellent		C					C			
Total C Courts	6											
Cost Estimates												
Renovate (Including Colorcoat)			178,500	374,412	655,220	290,000	140,000	-	318,568	250,872	295,492	155,132
Colorcoat			37,500	34,104	40,997	36,891	13,527	46,760	42,096	108,036	42,014	33,010
Totals	52		216,000	408,516	696,217	326,891	153,527	46,760	360,664	358,908	337,506	188,142
Other	7											
Total All Courts	59											

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

Location	Renovation Date	Type	Condition	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Banta	2007	Neighborhood	Excellent						
Banta	2007	Tot	Excellent						
Berbecker	2008	Neighborhood	Excellent						
Berbecker	2008	Tot	Excellent						
Camelot	2005	Community	Excellent						
Carefree	2003	Neighborhood	Excellent						
Carousel	1997	Tot	Fair				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	Poor		X				
Falcon		Neighborhood	Proposed New						
Festival	1998	Neighborhood	Good					X	
Flentie	2002	Neighborhood	Excellent						
Frontier	1993	Community	Poor			X			
Frontier	1993	Tot	Poor			X			
Greenbrier	2001	Neighborhood	Excellent						
Greens	2001	Neighborhood	Excellent						
Happiness	2003	Neighborhood	Excellent						
Hasbrook	2001	Neighborhood	Excellent						
Heritage	1999	Community	Fair						X
Klehm	2005	Neighborhood	Excellent						
Lake Arlington	2009	Neighborhood	Excellent						
Lake Arlington	2007	Beach	Excellent						
Melas	1996	Community	Poor		X				
North School	2008	Community	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 Fall 2010 Audits

Location	Renovation Date	Type	Condition	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Olympic	2009	Community	Excellent						
Patriot	2008	Neighborhood	Excellent						
Patriot	2008	Tot	Excellent						
Pioneer	2007	Community	Excellent						
Prairie	2002	Neighborhood	Excellent						
Rand Berkley	2010	Neighborhood	Excellent	X					
Rand Berkley	2010	Tot	Excellent	X					
Raven	1997	Neighborhood	Good					X	
Recreation	1993	Community	Fair		X				
Scarsdale	2006	Neighborhood	Excellent						
Sunset Meadows	2007	Community	Excellent						
Sunset Ridge	2001	Neighborhood	Good						
Terramere	2000	Neighborhood	Good						
Victory	2009	Neighborhood	Excellent						
Virginia Terrace	1997	Neighborhood	Fair			X			
Virginia Terrace	1997	Tot	Fair			X			
Volz	1996	Neighborhood	Poor				X		
Westgate	2005	Neighborhood	Excellent						
Wildwood	2010	Neighborhood	Fair	X					
Willow	1999	Tot	Good						X

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 Fall 2010 Audits

APPENDIX L

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	-

APPENDIX M

2011/12 Annual Operating Budget

Information Packet and Instructions

October 25, 2010

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

Date: October 25, 2010

To: Directors, Superintendents, and Supervisors

From: Donna L. Wilson, Director of Finance and Personnel

Re: Budget Guidelines

Enclosed are 2011/12 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 2010/11.***

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 3%. 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.

Health Insurance – 8% increase

Commodities - 3% increase

Contractual Services - 3% increase

Utilities – 5% increase. 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.

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 2010/11
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 2011/12 operating budget.

Proposed Budget Amounts
Many budget items (excluding recreation program worksheets) will show a proposed budget amount for the 2011/12 already entered. These amounts have been entered to help determine an approximate total proposed 2011/12 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.

Table of Contents

Arlington Heights Park District

2011/12 Annual Operating Budget **Operating Budget Worksheet**

Date: 09/30/10

Account Number: 011823-532000 Landscape Materials

Responsibility: 35 - Frontier Service Center Supervisor

Actual 08/09	Actual 09/10	Budget 10/11	10/11 5 mos.	Project 10/11		Budget 11/12	
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 10/11, explain why and what the anticipated effect this could have on the 2011/12 budget.

Table of Contents

Arlington Heights Park District

2011/12 Annual Operating Budget **Recreation Program Budget Worksheet**

09/30/10

Center Activity: 0950 District Wide Programs: Athletics and Exercise
Program Name: 440 Youth Soccer
Responsibility: 52 Athletic Supervisor

Account Number	Description	Actual 08/09	Actual 09/10	Budget 10/11	10/11 5 mos.	Project 10/11		Budget 11/12	
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								
10	Spring	10	120	2,620	99.99	99.99	26,374	
11	Summer	1	4	15	30.00	30.00	438	* Indicates multiple
12	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 11/12

Code	Name	Description
	Director's Office	
10	***Steve Scholten***	***Executive Director's Office***
14	**Anita Pacheco**	**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

10/25/10	Capital Project worksheets and instructions are distributed to Directors.
10/25/10	Budget worksheets and instructions are distributed to supervisors based on their responsibilities.
12/03/10	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.
01/07/11	Submit Capital Project Worksheets to the Director of Finance and Personnel.
01/11/11	Review meetings with the Executive Director and the Parks and Planning Department.
01/12/11	Review meetings with the Executive Director and the Recreation and Facilities Department (except golf operations).
01/13/11	Review meetings with the Executive Director and golf operations staff.
01/11-01/20/11	Directors finalize the Capital Projects 2011.
01/11-01/29/11	Review meetings with the Executive Director as needed.
02/02/11	Presentation of the Proposed Capital Projects Budget to the Board of Commissioners.
02/22/11	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.
03/03/11	Board of Commissioners' Committee of the Whole meeting to review the Annual Operating Budget.
04/05/11	Publish Public Hearing Notice.
04/12/11	Public Hearing held to obtain taxpayer comments regarding the Tentative Budget and Appropriation Ordinance.
04/12/11	Tentative approval of the 2011/12 Budget and Appropriation Ordinance.
04/26/11	Adoption of the 2011/12 Budget and Appropriation Ordinance. This must be legally enacted prior to August 1.
05/1-05/31/11	File the Budget and Appropriation Ordinance along with the proper certifications with the County Clerk's Office.
11/01/11	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.

APPENDIX N

The 2011/12 budget at a glance
Arlington Heights Park District's $26,048,426 spending proposal represents a 7.8 percent increase

Where the money goes

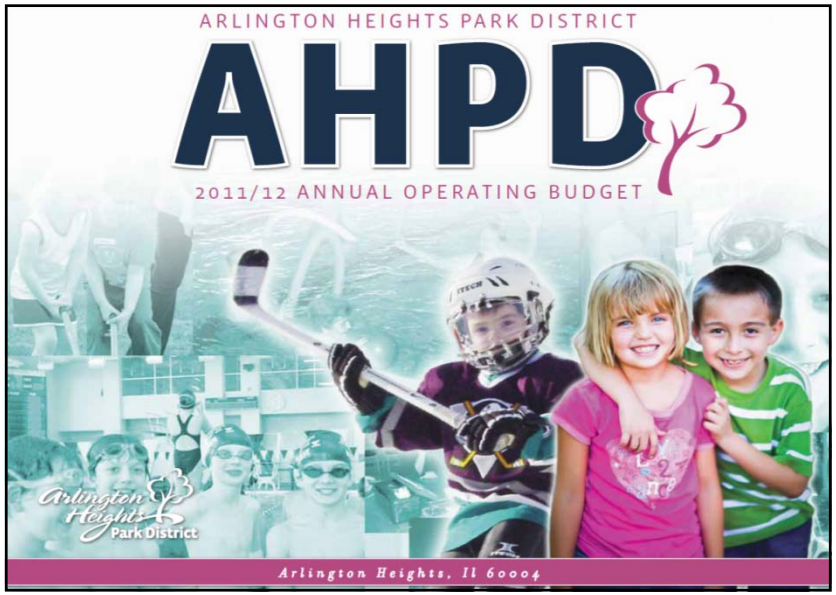
Expense	This year	Last year	% Change
General Corporate	$ 4,992,911	$ 4,930,563	1.3 %
Recreation	10,054,047	9,473,304	6.1
Pension	1,509,623	1,356,733	11.3
Insurance	281,336	269,365	4.4
Public Audit	28,500	27,750	2.7
Museum	178,165	181,400	-1.8
NWSRA Special Recreation	1,882,835	1,256,362	49.9
Arlington Lakes Golf Club	1,294,983	1,349,715	-4.1
Nickol Knoll Golf Club	236,526	241,374	-2.0
Forest View Racquet and Fitness Club	702,794	685,715	2.5
Heritage Tennis Club	941,231	989,501	-4.9
Debt Service	3,945,475	3,410,900	15.7
	26,048,426	24,172,682	7.8

Where the money comes from

Revenues	This year	Last year	% Change
Real Estate Taxes	$ 14,866,019	$ 13,932,738	6.7 %
Replacement Taxes	237,455	231,150	2.7
Rental Income	86,000	86,000	0.0
Interest Income	95,000	316,888	-70.0
Donations & Misc Revenues	477,631	487,286	-2.0
Recreation Program Fees	5,610,849	5,408,766	3.7
Swimming Pool Revenues	816,461	806,029	1.3
Tennis Club Revenues	1,778,693	1,719,720	3.4
Golf Club Revenues	1,424,299	1,451,395	-1.9
	25,392,407	24,439,972	3.9

Where you can give your opinions

A public hearing on the tentative operating budget is scheduled for 7:00 p.m., April 12, 2011, 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

2011/12 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

	Before Capital	After Capital
Revenues	$ 25,392,407	$25,392,407
Expenses	23,817,851	26,048,426
Net Surplus	$ 1,574,557	$ (656,019)

- How does this year's net compare to the 2010/11 Projected Actual
  - 2010/11 Surplus of $ 69,089
- Reasons for Change
  - ADA Capital Projects
  - Recreation Fund Capital Projects

Focus Points

- **Fund Balance Direction**
  - **Projected Balance for 4/30/11 $16,272,066**
  - **Proposed Balance for 4/30/12 $15,616,047**

Budget 2011/12 Preview

All Fund Summary - before capital

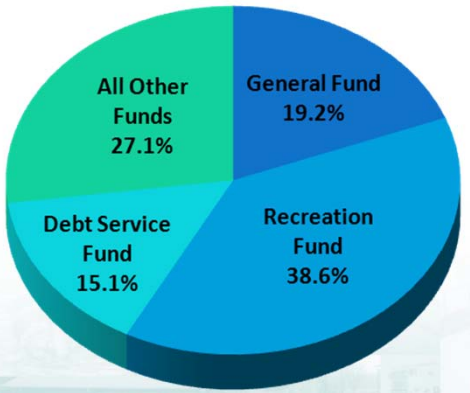
	Budget 2010/11	Projected 2010/11	Proposed 2011/12	Bud-Bud Change	Bud-Proj Change
Revenues	$24,439,972	24,165,970	25,392,407	3.9%	5.1%
Expenses	23,033,172	22,535,314	23,817,851	3.4%	5.7%
Net Surplus	$ 1,406,800	1,630,656	1,574,557	11.9%	-3.4%

Five-Year Financial Forecast

		Actual 2009/10	Estimated 2010/11	2011/12	Projected 2012/13	2013/14	2014/15	2015/16
Property Taxes:								
Property Taxes	$	13,574,990	13,973,595	14,866,019	14,213,357	14,521,081	14,598,821	17,095,924
Fees, Charges, & Other Revenue		10,220,815	10,192,375	10,526,388	10,727,591	10,959,661	11,197,172	11,440,256
Total Revenue	$	23,795,805	24,165,970	25,392,407	24,940,948	25,480,742	25,795,993	28,536,179
Expense								
Total Expense		22,718,798	24,096,881	26,048,426	25,855,843	26,228,436	26,661,092	27,324,254
Total Revenue	$	23,795,805	24,165,970	25,392,407	24,940,948	25,480,742	25,795,993	28,536,179
Total Expense		22,718,798	24,096,881	26,048,426	25,855,843	26,228,436	26,661,092	27,324,254
Net Surplus (Deficit)	$	1,077,007	69,089	(656,019)	(914,895)	(747,694)	(865,099)	1,211,926
Est. Fund Balance - Beg. of Year	$	14,525,970	16,202,977	16,272,066	15,616,047	14,701,152	13,953,458	13,088,359
Non-spendable		210,226	157,000	157,000	158,570	160,156	161,757	163,375
Deferred Taxes		4,896,618	4,981,232	5,194,178	4,974,675	5,082,378	5,109,587	5,983,573
Fiscal Sustainability		4,843,363	5,148,233	5,200,931	5,523,286	5,605,256	5,700,440	5,846,336
Available Balance		6,252,769	5,985,600	5,063,938	4,044,621	3,105,668	2,116,574	2,307,000
Est. Fund Balance - End of Year	$	16,202,977	16,272,066	15,616,047	14,701,152	13,953,458	13,088,359	14,300,284

Projections are a blend of historical trends, expenditure guidelines of 3%, CPI projections and tax cap limits

2011/12 Proposed Annual Operating Budget

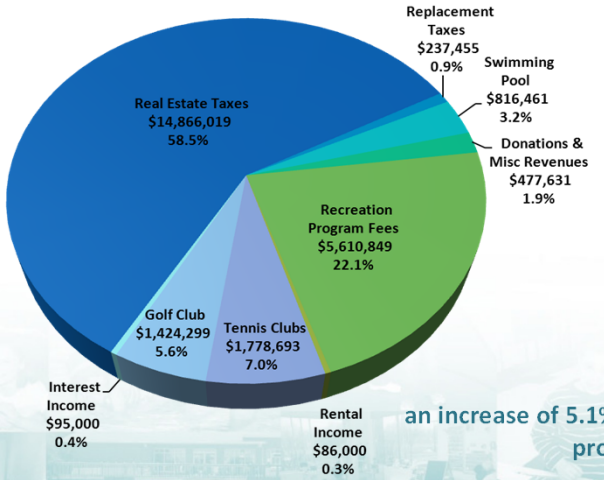


$25,392,407

Fund Balances

- 2011/12 budget shows an 1% increase in the total undesignated fund balance
- Percent of fund balance retained that is undesignated is 68.9%, compared to 69.4% last year
- All fund balances, with the exception of Forest View Racquet & Fitness Club, Arlington Lakes and Nickol Knoll Golf Clubs, are projected to be in a surplus position

Revenues $ 25,392,407

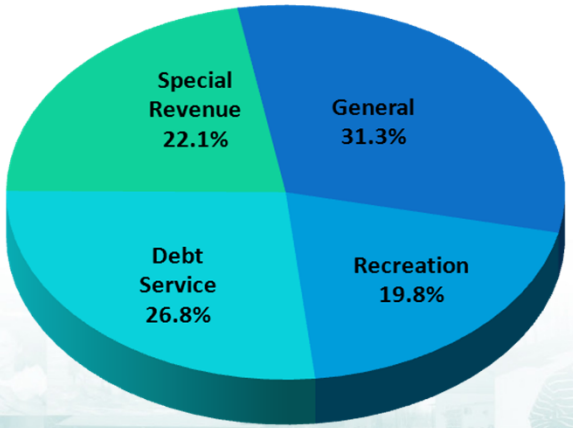


an increase of 5.1% from projected

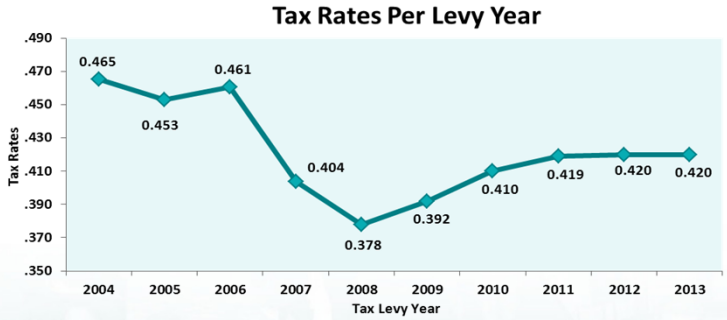
Real Estate Tax Revenues

- Real Estate property taxes are 57% of revenues
- The Board of Commissioners and staff complied with the tax cap limitation for the 2010 Tax Levy
- The 2010 Tax Levy was prepared at a 2.7% increase based on the 2009 CPI
- It is expected that the 2010 tax rate will 41¢ per $100 of equalized assessed valuation

Tax Allocations by Fund



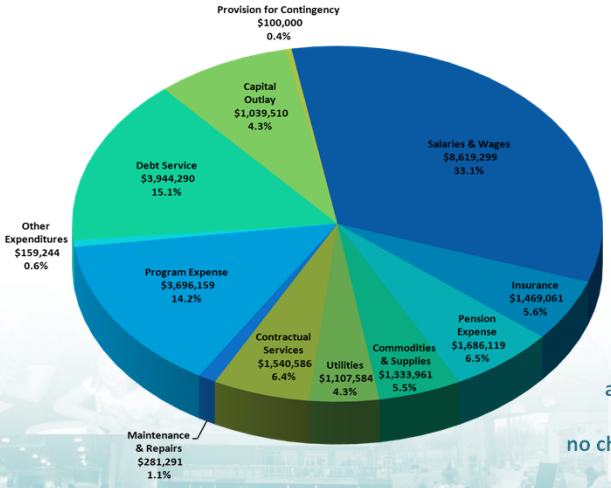
Projected Tax Rates



Interest Income

- During 2010/11 the Park District was able to invest a majority of its funds at an average rate of 1%
- Current interest rates are averaging less than 1%
- These rates are not anticipated to change in 2011/12

Expenditures $26,048,426



an increase of 8.1% from Projected
no change from Budget

Salaries and Wages

3.1% ↑ over projected
.8% ↑ over budget

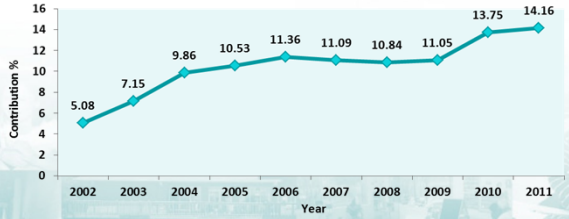
- The proposed salaries and wages budget increased $261,945 (3.1%) from the 2010/11 projected actual
- This category represents 33.1% of the 2011/12 budget
- A 3% increase is proposed for the full-time salaries scale
- Full-time salaries are budgeted at the current (or expected April 30, 2011) salaries of existing personnel and mid-range for vacant positions

Insurance 6.3% ↑

- Liability, worker's compensation and property insurance premium budgets are 2.6% more than last year
- Employee Group Insurance
  - 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 2010/11 anticipated experience and self-insuring more of the cost

Pension Contributions 1.4%↑

- 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:



Utilities 2.4%↑

- Utilities represent 4.3% of the 2011/12 budget, an increase of $25,593 over projected 2010/11
- The utility budget has been prepared using the estimated rates for natural gas and electricity and estimated 2010/11 usage

Contractual Services 8.6%↑

- This category represents 5.9% of the 2011/12 budget
- An increase of $122,349 over the 2010/11 projected actual
  - Reflects a $39,605 (6%) increase in the NWSRA special recreation fund to finance ADA capital projects.
  - Includes $24,514 for the geese control program

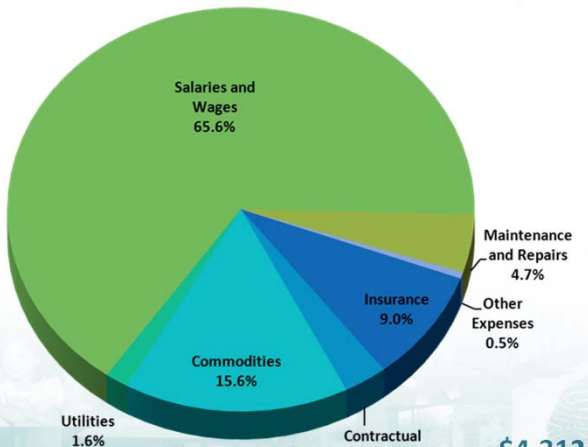
Parks & Planning Department Budget Goals

- 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

2011/12 Budget

1.4% ↓ from budget

4.5% ↑ from projected



$4,312,893

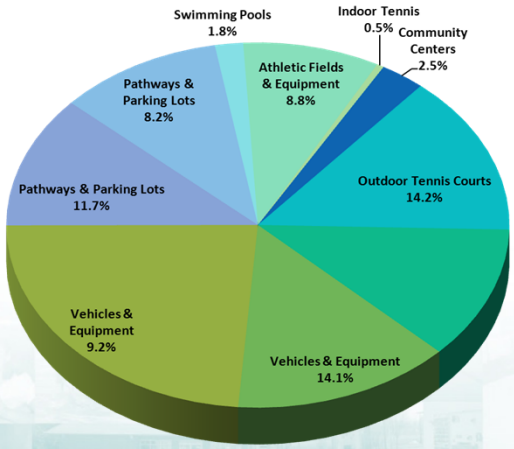
Parks Department Budget

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed
Salaries and Wages	$ 2,607,860	2,681,715	2,805,129	2,724,983	2,830,957
Insurance	304,285	374,494	435,578	358,011	387,686
Commodities	611,671	537,073	681,080	647,990	670,710
Utilities	72,586	69,061	73,733	69,705	70,323
Contractual Services	106,609	83,361	119,745	110,044	129,710
Maintenance and Repairs	188,717	154,777	198,609	195,619	201,350
Other Expenses	14,406	17,305	22,088	20,462	22,157
Total Operating Expenses	$ 3,906,134	3,917,786	4,335,962	4,126,814	4,312,893

Budget Highlights

- Net operating budget increase 4.5%
- 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 and basketball court at Centennial Park
- Colorcoat and crack fill tennis courts and roller hockey
  - Carefree
  - Greenbrier
- Colorcoat and crack fill tennis courts
  - Creekside
  - Pioneer
- Colorcoat and crack fill basketball courts
  - Evergreen
  - Patriots

Building Improvements

- Davis II Renovation
- Tuckpointing windows and doors at the Administration Center
- Tuckpointing repairs at Davis Street I
- Implement small-scale District-wide energy management improvements

Athletic Fields

- Scheduled softball/baseball field improvements
- Soccer/football field turf improvements
- Improvements to two ball field backstops and sidelines
- ADA access to two athletic field locations

Paving and Parking Lot Improvements

- Centennial Park Parking Lot
- ADA pathway and sidewalk Improvements at Camelot, Evergreen, Recreation, and Windsor Parkway/Rose Garden
- ADA pathway access and fountain improvements
- Park-wide ADA Access Route Improvements

Vehicle & Equipment Replacements

$289,500

- 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 geese 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, so geese will forage for food and migrate

Marketing & Communications Accomplishments/Highlights

- Web site Redesign
  - Re-launched a new ADA compliant site January 2011
  - Features include:
    - Content Management System
    - Interactive Facility Locator
    - Documents Center
    - Dynamic Events Calendar
    - Photo and Video Galleries
    - RSS Feeds, Emergency News System, E-alert notifications and more
- Marketing Planning
  - Instituted a planning questionnaire so M&C is integrated earlier in the planning process
  - Prioritize District-wide and Facility/Program CP's with Recreation team

Marketing & Communications Accomplishments/Highlights

- Brand Personality Development
  - Staff driven development of key brand values
  - District-wide development of print and web usage and style guidelines and standards
- Developing Positioning Strategy and District tagline/'mantra'
- Creative Materials will get a new "Look and Feel"
  - Updating and creating new materials to support the modernized AHPD brand
  - Evaluating the Program Guide so that it provides the best reader experience possible
    - Creating a Reader's Panel to help staff modify the Program Guide

Marketing & Communications Accomplishments/Highlights

- Electronic Media
  - Transitioning from Constant Contact to new CMS broadcast mail system to distribute E-newsletters and E-blasts
    - Will allow targeting specific audience segments
    - Will allow tailoring templates/graphics to segments
  - RSS feeds and E-alerts sign up
    - Patrons now able to receive information how they want it and when they want it
    - Greatly enhances AHPD's ability to keep patrons informed frequently and immediately
- Expanded PR Reach
  - Media Relations Report

Marketing & Communications Accomplishments/Highlights

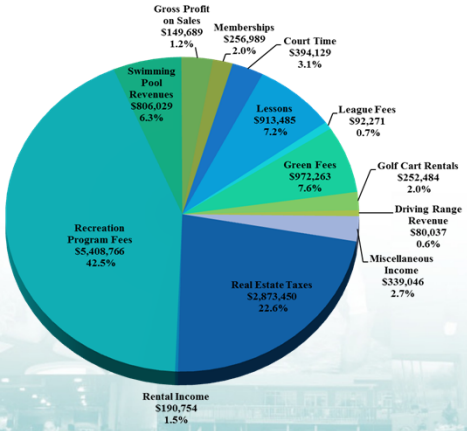
- Community Relations
  - Arlington Heights Library, CVB, Chamber of Commerce, Arlington Race Track, People's Bank, Lavelle Law, Sports Authority, Mariano's, Park Foundation, Drive to Revive
  - Retooling Sponsorship/Partnerships program
    - Evaluating existing so that we value our marketing assets appropriately and better manage relationships with sponsors to encourage long-term agreements that are mutually beneficial
- Market Research
- Park District Outreach
  - Buffalo Grove, Elk Grove, Glenview, Oak Park, Elmhurst, Northbrook, Des Plaines
  - Quarterly Marketing counterpart 'meet-ups' allow us to share ideas, strategies and to network

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 $ 13,045,390



Expenses

Salaries and Wages	$ 5,612,412
Insurance	512,216
Pension Fund Expenses	176,496
Commodities & Supplies	689,743
Utilities	959,604
Contractual Services	467,169
Maintenance & Repairs	145,377
Recreation Program Expenses	3,696,159
Other Expenditures	73,370
Provision for Contingency	100,000
Capital Outlay	975,200
	$ 13,407,746

Fund Balance

Fund Balance 05/01/11	9,126,254
Income before Contingency & Capital	712,845
	9,839,099
Contingency	100,000
Capital Outlay	975,200
Ending Fund Balance	$ 8,763,899

Golf Operations Rounds Keep Declining

Year to Year Change of Rounds

2001	35,616
2002	34,119
2003	33,385
2004	33,340
2005	33,292
2006	33,491
2007	33,300
2008	32,700
2009	32,445
2010	31,701

Source: NGF
2011 IPRA Conference

Average Rounds Per Golfer

- 3.8 rounds are played on average per golfer each season in United States

Source: NGF
2011 IPRA Conference

The "New" Golf Economy

- Rounds are down
- Supply is improving
- Spend per visit is retreating
- The economy is unpredictable
- Consumers are discerning

Golf Operations

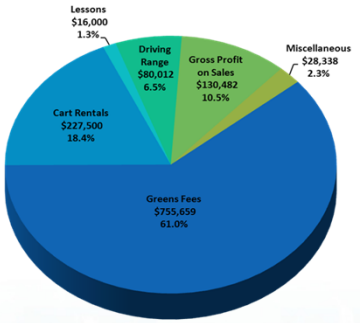
- Arlington Lakes Golf Club
- Sunset Meadows Driving Range
- Nickol Knoll Golf Club
  - Leagues/Tournaments
  - Lessons
  - General Play
  - Banquets
  - Night Golf
  - Outings
  - Permanent Tee Times
  - Concessions/Beverage Cart

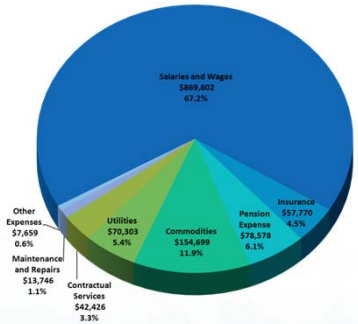
Arlington Lakes Golf Club

Rounds Played	42,516
# of Leagues	30
League Rounds	7,051
Tournaments and Outings	30

2009/10 Annual Report

Arlington Lakes Golf Club





Revenues $1,237,991

Expenses $1,294,983

Budget Deficit $56,992

Arlington Lakes Golf Club Marketing Campaign

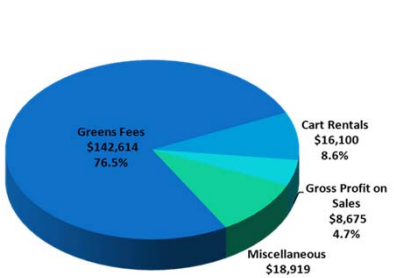
- Rolling Meadows Park District residents can golf anytime at AHPD resident rates (3rd year)
- 10 punch play cards continue to be popular
- Twilight rates are discounted
- New leagues being formed
- Driving Range programs to generate revenue
- Email blasts on specials as needed (via EZLinks)
- Greatgreenfees.com
- Parade coupons
- Clubhouse uses in winter months

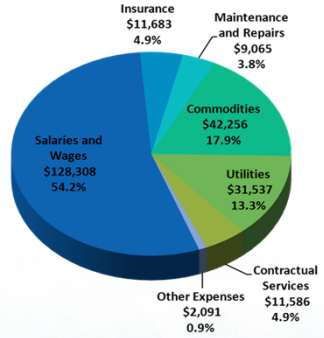
Nickol Knoll Golf Club

Rounds Played	15,710
Tournaments and Outings	21

2009/10 Annual Report

Nickol Knoll Golf Club





Revenues $186,308

Expenses $236,526

Budget Deficit $50,218

Nickol Knoll Golf Club Marketing Campaign

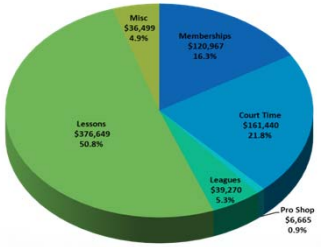
- Sunday Family Day
- WOW – Women on Wednesday 1/2 off
- Parent/Child Discount
- Monday $2.00 off any round 7am-2pm
- Parade Coupons
- Night Golf Outings
- Email Blasts (EZLinks)
- Mothers/Fathers Day Specials
- Junior Leagues
- Basics to Golf
- Tournaments
- MOM - Men on Monday
- Travel Team – Juniors
- Corporate Shot gun Outings

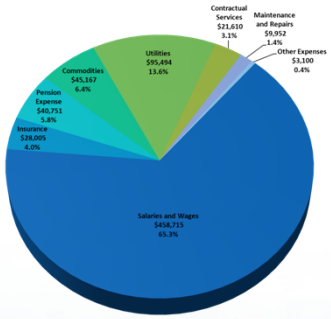
Forest View Racquet and Fitness Club

Individual Members	953
Lesson Participants	1,255
League Participants	222

2009/10 Annual Report

Forest View Racquet and Fitness Club





Revenues $741,490

Expenses $702,794

Budget Surplus $38,696

Business Analysis/ Key Objectives

- Forest View's financial position has been consistent, bottom line net five year average is $33,000 per year.
- In the summer of 2009 restructuring of the youth tennis program began with the introduction of Quickstart lessons.
- This was followed in the fall of 2010, with the introduction of the Forest View Tennis Academy program. A new level in the progression of the junior program. Twenty six new students have joined this program; which translates not only into membership dollars but lesson revenue as well.
- Overall lesson review and improvement continues; as staff work to increase participation. 2010/11 projected lesson revenue is 11% higher than budgeted.
- Actual 2009/10 – 1,225 lesson participants; Projected 2010/11 – 1,275.

Business Analysis/ Key Objectives

- Memberships are down in 2010/11 in both tennis and club. In the tennis area, while people have not taken a membership they continue to play. Membership rates will not increase in 2011/12 budget.
- Marketing initiative is planned for 2011/12 regarding efforts to increase memberships.
- The new roof and HVAC system installation shows a decrease in utility costs; 2010/11 budget $101,304, projected $92,577 and 2011/12 budget $95,494. In 2008/09 utilities were $106,295.
- The infrastructure at Forest View remains an item that has a consistent impact on the annual budget. For example FV utilities are 13% of the budget expenses; at HTC is 5.9%.
- Bottom line net of the club budget 2010/11 budget $14,187 and projected $37,789.

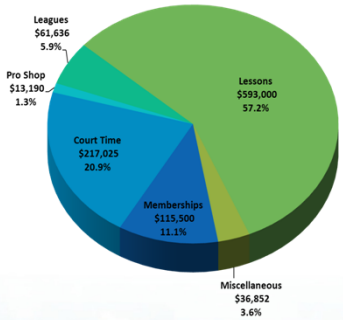
Heritage Tennis Club

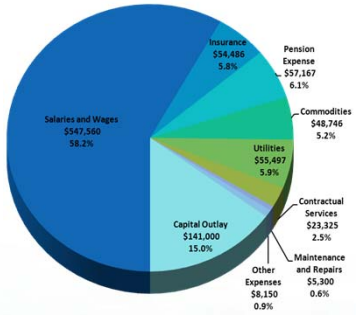
Memberships	586
Lesson Participants*	2,887
League Participants	294

2009/10 Annual Report

**Includes 2009 HTC Indoor and Outdoor Park Tennis Participation numbers*

Heritage Tennis Club





Revenues $1,037,203 | **Expenses $941,231**

Budget Surplus $95,972

Budget Totals

Revenues	$ 1,037,203
Expenses	800,231
Surplus	$ 236,972
Estimated Beginning Fund Balance	$ 1,414,898
Projected 11/12 Net Surplus	95,972
Capital Budget	(141,000)
Remaining Fund Balance	$ 1,369,870

Business Analysis/ Key Objectives

- Approximately 75% of total memberships utilize monthly option payment plan vs. 64% last indoor season.
- Membership revenue is down in FY 2010/11. A membership initiative is planned for HTC as well in FY 2011/12.
- No increase in membership fees for 2011/12.
- The membership campaign will address the following areas: maintain existing, develop new and address the possibility of converting current guest fee users to members. However, guest fees do generate $14,000 in revenue.
- 2011/12 revenue projections show an increase in court time and lesson revenue over 2009/10 actual.

Business Analysis/ Key Objectives

- It is projected the 2010/11 club net will be $240,097 (w/out capitals) and proposed 2011/12 at $236,972. These amounts are slightly higher than previous fiscal years.
- Lessons account for 57.2% of the total club revenue.
- Outdoor tennis lesson program remains strong offered in Arlington Heights, Buffalo Grove, Wheeling, River Trails, and Prospect Heights.
- 810 total participants in 2009 and 1,001 in 2010
- Two 2011/12 capitals include working with an architect to create a schematic design in preparation for future capital projects and potentially contributing to an additional outdoor tennis court at Centennial.

Museum

COOPERATIVE OPERATION

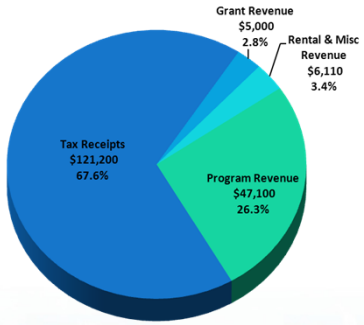
Arlington Heights Park District

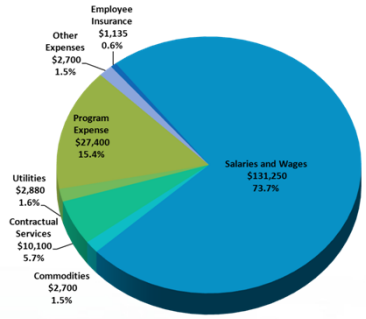
Village of Arlington Heights

Arlington Heights Historical Society

Arlington Heights Memorial Library

Museum





Revenues $179,410

Expenses $178,165

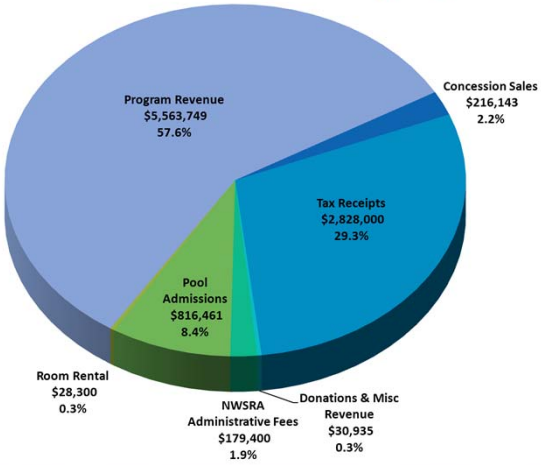
Budget Surplus $1,245

Recreation Fund

Revenues	$ 9,662,988
Expenses*	10,054,047
Net Surplus (Deficit)	$ (391,059)

* Includes Capitals charged to the Recreation Fund

Revenues by Category



Expenses by Category

	Actual 2008/09	Actual 2009/10	Budget 2010/11	Projected 2010/11	Proposed 2011/12
Expense					
Salaries and Wages	$ 3,235,561	3,273,717	3,435,332	3,370,862	3,476,777
Insurance	235,324	289,576	336,970	339,144	359,137
Commodities	431,616	347,580	420,928	381,040	396,175
Utilities	678,410	640,315	719,169	682,013	703,893
Contractual Services	367,323	358,251	418,757	328,605	358,122
Maintenance and Repairs	90,261	81,435	106,084	109,284	107,314
Other Expenses	36,309	41,514	47,591	47,359	49,670
Program Expenses	3,576,731	3,626,048	3,588,473	3,495,730	3,668,759
Capital Outlay	43,424	285,068	300,000	59,600	834,200
Provision for Contingencies	-	-	100,000	-	100,000
Total	$ 8,694,960	8,943,504	9,473,304	8,813,637	10,054,047

Program Statistics

(Annual Report Fiscal Year 2009/10)

	2005/06	2006/07	2007/08	2008/09	2009/10
Programs Offered	2,797	2,783	2,785	2,864	3,377
Program Registration	65,711	71,551	73,791	76,984	81,460
Participant Hours	1,075,346	1,088,570	1,104,694	1,100,839	1,098,867

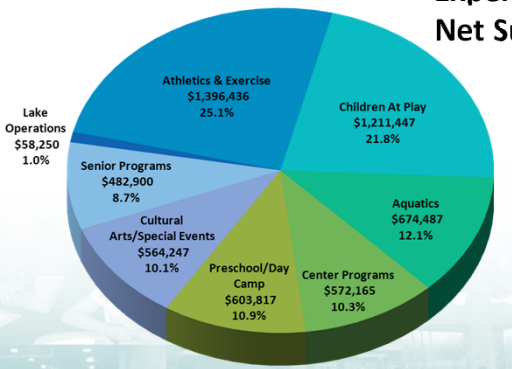
Programs offered increased 18%
Participation increased 4,476 or 6%

Program Participation

Classification	2009/10 #	TPH
Swim Lessons	17,349	85,484
Preschool/Infant	2,494	46,785
Athletics	22,819	316,637
General Interest	10,844	365,597
Arts and Crafts	775	5,884
Performing Arts	2,353	26,976
Museum	7,683	18,268
Seniors	13,765	117,088
Camps	3,378	116,148
Public Swim	81,460	1,098,867
GRAND TOTALS	166,186	332,372
	247,646	1,431,239

Recreation Programs

Revenues	$ 5,563,749
Expenses	3,668,759
Net Surplus	$ 1,894,990

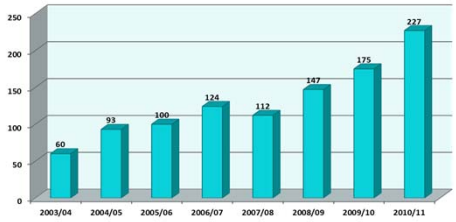


The net goes towards covering the indirect costs of the programs.

Aquatic Financial Summary
Direct and Indirect Costs

	2005/06	2006/07	2007/08	2008/09	2009/10
Revenue	$1,441,828	1,466,520	1,542,707	1,557,961	1,476,979
Expenses					
Staff	772,983	737,667	819,138	854,274	848,110
Utilities	235,705	211,015	253,006	263,013	245,787
Misc.	36,038	34,717	32,381	32,149	37,401
Progr.Exp.	362,492	333,505	374,375	364,858	383,174
Maintenance	241,646	285,173	253,651	268,044	254,912
Net gain/(loss)	$ (207,036)	(135,557)	(189,844)	(224,377)	(292,405)

Scholarship Subsidy



Number of Families

** 2011/12 figures thru 02/22/11*

$ in Subsidy